

**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, 2017

(With Independent Auditors' Report Thereon)



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

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

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## **INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
Oklahoma Firefighters Pension and Retirement System

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

We have audited the individual columns labeled "Employer Allocations" included in the accompanying Schedule of Employer Allocations and the Schedule of Pension Amounts by Participating Employer (the "Schedules") of the Oklahoma Firefighters Pension and Retirement Plan (the "Plan"), administered by the Oklahoma Firefighters Pension and Retirement System, which is a part of the State of Oklahoma financial reporting entity, as of and for the year ended June 30, 2017. 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, 2017, 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, 2017, 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, 2017, and our report thereon, dated October 12, 2017, expressed an unmodified opinion on those financial statements.

### **Restriction on Use**

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

*Finley + Cook, PLLC*

Shawnee, Oklahoma  
May 1, 2018

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Ada	206,384	0.527017%	207,160	0.520591%	(0.006426)%	(78,501)	(5,001)	11,909	(71,594)	(11,492)	-	60,102
Adair	1,080	0.002758%	60	0.000151%	(0.002607)%	(31,851)	(2,029)	4,832	(29,048)	(4,663)	-	24,386
Afton	1,020	0.002605%	1,085	0.002727%	0.000122 %	1,490	95	(226)	1,359	218	1,141	-
Agra	1,320	0.003371%	1,500	0.003769%	0.000399 %	4,872	310	(739)	4,443	713	3,730	-
Alderson	-	0.000000%	600	0.001508%	0.001508 %	18,421	1,174	(2,794)	16,800	2,697	14,103	-
Aline	780	0.001992%	780	0.001960%	(0.000032)%	(387)	(25)	59	(353)	(57)	-	296
Allen	840	0.002145%	180	0.000452%	(0.001693)%	(20,679)	(1,317)	3,137	(18,860)	(3,027)	-	15,833
Altus	192,783	0.492285%	203,555	0.511532%	0.019247 %	235,139	14,980	(35,670)	214,449	34,422	180,027	-
Alva	51,384	0.131213%	54,015	0.135740%	0.004527 %	55,312	3,524	(8,391)	50,445	8,097	42,348	-
Amber	900	0.002298%	840	0.002111%	(0.000187)%	(2,288)	(146)	347	(2,087)	(335)	-	1,752
Ames	960	0.002451%	960	0.002412%	(0.000039)%	(476)	(30)	72	(434)	(70)	-	364
Anadarko	140,692	0.359266%	144,216	0.362414%	0.003148 %	38,461	2,450	(5,834)	35,077	5,630	29,446	-
Antlers	22,560	0.057608%	17,354	0.043610%	(0.013999)%	(171,024)	(10,895)	25,944	(155,975)	(25,036)	-	130,939
Apache	2,280	0.005822%	840	0.002111%	(0.003711)%	(45,341)	(2,889)	6,878	(41,351)	(6,637)	-	34,714
Arapaho	1,260	0.003217%	900	0.002262%	(0.000956)%	(11,677)	(744)	1,771	(10,650)	(1,709)	-	8,940
Ardmore	249,258	0.636497%	262,518	0.659705%	0.023208 %	283,539	18,063	(43,013)	258,590	41,507	217,083	-
Arkoma	960	0.002451%	1,200	0.003016%	0.000564 %	6,893	439	(1,046)	6,286	1,009	5,277	-
Arnett	1,620	0.004137%	1,500	0.003769%	(0.000367)%	(4,487)	(286)	681	(4,092)	(657)	-	3,436
Asher	1,140	0.002911%	900	0.002262%	(0.000649)%	(7,933)	(505)	1,204	(7,235)	(1,161)	-	6,074
Atoka	1,380	0.003524%	1,440	0.003619%	0.000095 %	1,158	74	(176)	1,056	170	887	-
Atwood	720	0.001839%	840	0.002111%	0.000272 %	3,327	212	(505)	3,035	487	2,547	-
Avant	660	0.001685%	540	0.001357%	(0.000328)%	(4,011)	(256)	609	(3,658)	(587)	-	3,071
Barnsdall	1,440	0.003677%	1,380	0.003468%	(0.000209)%	(2,556)	(163)	388	(2,331)	(374)	-	1,957
Bartlesville	461,404	1.178226%	498,456	1.252617%	0.074391 %	908,842	57,900	(137,870)	828,871	133,045	695,826	-
Bear Creek	-	0.000000%	540	0.001357%	0.001357 %	16,579	1,056	(2,515)	15,120	2,427	12,693	-
Beaver	1,440	0.003677%	1,140	0.002865%	(0.000812)%	(9,924)	(632)	1,506	(9,051)	(1,453)	-	7,598

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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Beggs	840	0.002145%	360	0.000905%	(0.001240)%	(15,153)	(965)	2,299	(13,820)	(2,218)	-	11,602
Bernice	701	0.001790%	780	0.001960%	0.000170 %	2,073	132	(314)	1,890	303	1,587	-
Berryhill	30,532	0.077965%	33,668	0.084607%	0.006642 %	81,143	5,169	(12,309)	74,003	11,879	62,125	-
Bessie	1,080	0.002758%	1,020	0.002563%	(0.000195)%	(2,377)	(151)	361	(2,168)	(348)	-	1,820
Bethany	182,743	0.466646%	188,877	0.474647%	0.008001 %	97,748	6,227	(14,828)	89,147	14,309	74,838	-
Bethel Acres	1,380	0.003524%	300	0.000754%	(0.002770)%	(33,842)	(2,156)	5,134	(30,864)	(4,954)	-	25,910
Big Cabin	1,020	0.002605%	1,020	0.002563%	(0.000041)%	(506)	(32)	77	(461)	(74)	-	387
Billings	1,260	0.003217%	240	0.000603%	(0.002614)%	(31,940)	(2,035)	4,845	(29,130)	(4,676)	-	24,454
Binger	900	0.002298%	1,200	0.003016%	0.000717 %	8,764	558	(1,330)	7,993	1,283	6,710	-
Bixby	187,323	0.478341%	206,718	0.519481%	0.041140 %	502,613	32,020	(76,246)	458,387	73,577	384,810	-
Blackwell	111,243	0.284066%	103,356	0.259734%	(0.024332)%	(297,270)	(18,938)	45,096	(271,113)	(43,517)	-	227,595
Blair	960	0.002451%	900	0.002262%	(0.000190)%	(2,318)	(148)	352	(2,114)	(339)	-	1,775
Blanchard	7,661	0.019563%	9,247	0.023238%	0.003674 %	44,891	2,860	(6,810)	40,941	6,572	34,370	-
Bluejacket	900	0.002298%	840	0.002111%	(0.000187)%	(2,288)	(146)	347	(2,087)	(335)	-	1,752
Boise City	840	0.002145%	1,140	0.002865%	0.000720 %	8,794	560	(1,334)	8,020	1,287	6,733	-
Bokchito	660	0.001685%	-	0.000000%	(0.001685)%	(20,590)	(1,312)	3,124	(18,778)	(3,014)	-	15,764
Bokoshe	900	0.002298%	840	0.002111%	(0.000187)%	(2,288)	(146)	347	(2,087)	(335)	-	1,752
Boley	1,020	0.002605%	600	0.001508%	(0.001097)%	(13,400)	(854)	2,033	(12,221)	(1,962)	-	10,260
Boswell	1,320	0.003371%	60	0.000151%	(0.003220)%	(39,338)	(2,506)	5,968	(35,877)	(5,759)	-	30,118
Bowlegs	960	0.002451%	1,020	0.002563%	0.000112 %	1,366	87	(207)	1,246	200	1,046	-
Boynton	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Braggs	1,560	0.003984%	1,080	0.002714%	(0.001270)%	(15,510)	(988)	2,353	(14,145)	(2,271)	-	11,875
Braman	-	0.000000%	780	0.001960%	0.001960 %	23,947	1,526	(3,633)	21,840	3,506	18,334	-
Bray	780	0.001992%	840	0.002111%	0.000119 %	1,455	93	(221)	1,327	213	1,114	-
Bridge Creek	1,440	0.003677%	1,320	0.003317%	(0.000360)%	(4,398)	(280)	667	(4,011)	(644)	-	3,367
Bristow	46,458	0.118634%	47,009	0.118133%	(0.000501)%	(6,121)	(390)	928	(5,582)	(896)	-	4,686

See Independent Auditors' Report.

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

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Broken Arrow	1,552,394	3.964145%	1,690,094	4.247199%	0.283054 %	3,458,111	220,306	(524,592)	3,153,825	506,232	2,647,593	-
Broken Bow	38,048	0.097158%	39,002	0.098011%	0.000852 %	10,414	663	(1,580)	9,498	1,525	7,973	-
Buffalo	1,500	0.003830%	1,380	0.003468%	(0.000362)%	(4,428)	(282)	672	(4,038)	(648)	-	3,390
Burbank	420	0.001072%	-	0.000000%	(0.001072)%	(13,103)	(835)	1,988	(11,950)	(1,918)	-	10,032
Burlington	1,080	0.002758%	1,080	0.002714%	(0.000044)%	(535)	(34)	81	(488)	(78)	-	410
Burns Flat	1,020	0.002605%	720	0.001809%	(0.000795)%	(9,716)	(619)	1,474	(8,861)	(1,422)	-	7,439
Butler	1,020	0.002605%	960	0.002412%	(0.000192)%	(2,348)	(150)	356	(2,141)	(344)	-	1,797
Byars	660	0.001685%	600	0.001508%	(0.000178)%	(2,169)	(138)	329	(1,978)	(318)	-	1,661
Byng	1,140	0.002911%	1,020	0.002563%	(0.000348)%	(4,249)	(271)	645	(3,875)	(622)	-	3,253
Byron	1,140	0.002911%	-	0.000000%	(0.002911)%	(35,565)	(2,266)	5,395	(32,436)	(5,206)	-	27,229
Cache	1,080	0.002758%	1,080	0.002714%	(0.000044)%	(535)	(34)	81	(488)	(78)	-	410
Caddo	780	0.001992%	960	0.002412%	0.000421 %	5,140	327	(780)	4,687	752	3,935	-
Calera	1,080	0.002758%	1,140	0.002865%	0.000107 %	1,307	83	(198)	1,192	191	1,000	-
Calumet	1,020	0.002605%	1,200	0.003016%	0.000411 %	5,021	320	(762)	4,579	735	3,844	-
Calvin	-	0.000000%	1,020	0.002563%	0.002563 %	31,316	1,995	(4,751)	28,560	4,584	23,976	-
Camargo	960	0.002451%	960	0.002412%	(0.000039)%	(476)	(30)	72	(434)	(70)	-	364
Canadian	-	0.000000%	1,560	0.003920%	0.003920 %	47,895	3,051	(7,266)	43,680	7,011	36,669	-
Caney	1,320	0.003371%	1,500	0.003769%	0.000399 %	4,872	310	(739)	4,443	713	3,730	-
Canton	1,200	0.003064%	120	0.000302%	(0.002763)%	(33,753)	(2,150)	5,120	(30,783)	(4,941)	-	25,842
Canute	1,440	0.003677%	1,320	0.003317%	(0.000360)%	(4,398)	(280)	667	(4,011)	(644)	-	3,367
Capron	960	0.002451%	240	0.000603%	(0.001848)%	(22,581)	(1,439)	3,426	(20,594)	(3,306)	-	17,288
Carmen	1,320	0.003371%	1,140	0.002865%	(0.000506)%	(6,181)	(394)	938	(5,637)	(905)	-	4,732
Carnegie	240	0.000613%	2,100	0.005277%	0.004664 %	56,986	3,630	(8,645)	51,972	8,342	43,630	-
Carney	60	0.000153%	560	0.001407%	0.001254 %	15,321	976	(2,324)	13,973	2,243	11,730	-
Carter	1,080	0.002758%	1,140	0.002865%	0.000107 %	1,307	83	(198)	1,192	191	1,000	-
Cashion	1,080	0.002758%	780	0.001960%	(0.000798)%	(9,746)	(621)	1,478	(8,888)	(1,427)	-	7,462

See Independent Auditors' Report.

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

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**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2017

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Catoosa	39,725	0.101441%	42,002	0.105551%	0.004110 %	50,217	3,199	(7,618)	45,798	7,351	38,447	-
Cedar Country	2,100	0.005362%	-	0.000000%	(0.005362)%	(65,514)	(4,174)	9,938	(59,750)	(9,591)	-	50,159
Cement	-	0.000000%	1,080	0.002714%	0.002714 %	33,158	2,112	(5,030)	30,240	4,854	25,386	-
Central Lincoln	420	0.001072%	480	0.001206%	0.000134 %	1,634	104	(248)	1,490	239	1,251	-
Chandler	59,617	0.152236%	61,223	0.153853%	0.001617 %	19,754	1,258	(2,997)	18,016	2,892	15,124	-
Chattanooga	600	0.001532%	720	0.001809%	0.000277 %	3,387	216	(514)	3,089	496	2,593	-
Checotah	1,080	0.002758%	1,020	0.002563%	(0.000195)%	(2,377)	(151)	361	(2,168)	(348)	-	1,820
Chelsea	1,200	0.003064%	1,260	0.003166%	0.000102 %	1,247	79	(189)	1,138	183	955	-
Cherokee	1,320	0.003371%	1,560	0.003920%	0.000550 %	6,714	428	(1,019)	6,123	983	5,140	-
Cheyenne	1,200	0.003064%	1,320	0.003317%	0.000253 %	3,089	197	(469)	2,818	452	2,365	-
Chickasha	283,273	0.723357%	308,969	0.776437%	0.053080 %	648,485	41,313	(98,375)	591,424	94,932	496,492	-
Choctaw	43,417	0.110868%	44,562	0.111984%	0.001116 %	13,636	869	(2,069)	12,436	1,996	10,440	-
Chouteau	6,823	0.017424%	15,081	0.037900%	0.020475 %	250,150	15,936	(37,948)	228,139	36,619	191,520	-
Claremore	392,859	1.003192%	396,419	0.996198%	(0.006994)%	(85,446)	(5,443)	12,962	(77,927)	(12,508)	-	65,419
Clayton	120	0.000306%	1,320	0.003317%	0.003011 %	36,782	2,343	(5,580)	33,546	5,385	28,161	-
Cleo Springs	1,200	0.003064%	1,200	0.003016%	(0.000049)%	(595)	(38)	90	(543)	(87)	-	455
Cleveland	30,848	0.078773%	32,465	0.081584%	0.002811 %	34,338	2,188	(5,209)	31,317	5,027	26,290	-
Clinton	74,663	0.190657%	69,535	0.174741%	(0.015916)%	(194,444)	(12,387)	29,497	(177,335)	(28,465)	-	148,870
Cloud Chief	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Coalgate	42,853	0.109427%	42,197	0.106040%	(0.003388)%	(41,390)	(2,637)	6,279	(37,748)	(6,059)	-	31,689
Colbert	900	0.002298%	780	0.001960%	(0.000338)%	(4,130)	(263)	627	(3,767)	(605)	-	3,162
Colcord	1,260	0.003217%	2,880	0.007237%	0.004020 %	49,112	3,129	(7,450)	44,791	7,189	37,601	-
Cole	840	0.002145%	780	0.001960%	(0.000185)%	(2,258)	(144)	343	(2,060)	(331)	-	1,729
Collinsville	118,191	0.301810%	125,717	0.315926%	0.014116 %	172,460	10,987	(26,162)	157,285	25,246	132,038	-
Collinsville RFPD	16,626	0.042457%	18,358	0.046132%	0.003676 %	44,909	2,861	(6,813)	40,957	6,574	34,383	-
Colony	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Comanche	22,361	0.057100%	24,999	0.062823%	0.005722 %	69,909	4,454	(10,605)	63,758	10,234	53,524	-
Commerce	900	0.002298%	120	0.000302%	(0.001997)%	(24,393)	(1,554)	3,700	(22,247)	(3,571)	-	18,676
Copan	300	0.000766%	780	0.001960%	0.001194 %	14,588	929	(2,213)	13,304	2,136	11,169	-
Cordell	5,382	0.013744%	17,625	0.044291%	0.030547 %	373,198	23,775	(56,614)	340,360	54,632	285,727	-
Corn	960	0.002451%	720	0.001809%	(0.000642)%	(7,844)	(500)	1,190	(7,154)	(1,148)	-	6,006
Country Corner	-	0.000000%	780	0.001960%	0.001960 %	23,947	1,526	(3,633)	21,840	3,506	18,334	-
County Fire Departments	89,220	0.227829%	90,600	0.227677%	(0.000152)%	(1,859)	(118)	282	(1,695)	(272)	-	1,423
Covington	-	0.000000%	1,740	0.004373%	0.004373 %	53,421	3,403	(8,104)	48,720	7,820	40,900	-
Coweta	133,294	0.340377%	150,970	0.379386%	0.039009 %	476,578	30,361	(72,296)	434,643	69,766	364,877	-
Cowlington	300	0.000766%	-	0.000000%	(0.000766)%	(9,359)	(596)	1,420	(8,536)	(1,370)	-	7,166
Coyle	-	0.000000%	420	0.001055%	0.001055 %	12,895	821	(1,956)	11,760	1,888	9,872	-
Crescent	1,020	0.002605%	900	0.002262%	(0.000343)%	(4,190)	(267)	636	(3,821)	(613)	-	3,208
Cromwell	480	0.001226%	660	0.001659%	0.000433 %	5,288	337	(802)	4,823	774	4,049	-
Crowder	1,380	0.003524%	1,080	0.002714%	(0.000810)%	(9,895)	(630)	1,501	(9,024)	(1,448)	-	7,575
Cushing	142,175	0.363053%	146,671	0.368583%	0.005530 %	67,562	4,304	(10,249)	61,617	9,890	51,726	-
Custer City	660	0.001685%	1,025	0.002576%	0.000890 %	10,879	693	(1,650)	9,922	1,593	8,329	-
Cyril	1,380	0.003524%	-	0.000000%	(0.003524)%	(43,052)	(2,743)	6,531	(39,264)	(6,302)	-	32,962
Dacoma	900	0.002298%	1,500	0.003769%	0.001471 %	17,975	1,145	(2,727)	16,393	2,631	13,762	-
Davenport	1,140	0.002911%	780	0.001960%	(0.000951)%	(11,618)	(740)	1,762	(10,595)	(1,701)	-	8,895
Davidson	120	0.000306%	600	0.001508%	0.001201 %	14,677	935	(2,227)	13,386	2,149	11,237	-
Davis	1,380	0.003524%	1,440	0.003619%	0.000095 %	1,158	74	(176)	1,056	170	887	-
Deer Creek	13,779	0.035186%	16,141	0.040562%	0.005376 %	65,678	4,184	(9,963)	59,899	9,615	50,284	-
Del City	219,878	0.561474%	218,969	0.550267%	(0.011207)%	(136,916)	(8,722)	20,770	(124,868)	(20,043)	-	104,825
Delaware	660	0.001685%	60	0.000151%	(0.001535)%	(18,748)	(1,194)	2,844	(17,098)	(2,745)	-	14,354
Depew	600	0.001532%	480	0.001206%	(0.000326)%	(3,982)	(254)	604	(3,631)	(583)	-	3,048
Devol	660	0.001685%	-	0.000000%	(0.001685)%	(20,590)	(1,312)	3,124	(18,778)	(3,014)	-	15,764

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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, 2017*

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Dewar	720	0.001839%	540	0.001357%	(0.000482)%	(5,883)	(375)	892	(5,366)	(861)	-	4,504
Dewey	1,140	0.002911%	1,380	0.003468%	0.000557 %	6,803	433	(1,032)	6,205	996	5,209	-
Dibble	960	0.002451%	-	0.000000%	(0.002451)%	(29,949)	(1,908)	4,543	(27,314)	(4,384)	-	22,930
Dickson	1,320	0.003371%	1,260	0.003166%	(0.000204)%	(2,496)	(159)	379	(2,277)	(365)	-	1,911
Dill City	600	0.001532%	660	0.001659%	0.000126 %	1,545	98	(234)	1,409	226	1,183	-
Dover	1,140	0.002911%	1,080	0.002714%	(0.000197)%	(2,407)	(153)	365	(2,195)	(352)	-	1,843
Drummond	1,080	0.002758%	-	0.000000%	(0.002758)%	(33,693)	(2,146)	5,111	(30,728)	(4,932)	-	25,796
Drumright	23,476	0.059949%	23,808	0.059830%	(0.000118)%	(1,446)	(92)	219	(1,318)	(212)	-	1,107
Duncan	327,857	0.837206%	324,624	0.815779%	(0.021427)%	(261,780)	(16,677)	39,712	(238,745)	(38,322)	-	200,424
Durant	254,814	0.650686%	263,806	0.662943%	0.012257 %	149,751	9,540	(22,717)	136,575	21,922	114,652	-
Dustin	-	0.000000%	1,140	0.002865%	0.002865 %	35,000	2,230	(5,309)	31,920	5,124	26,797	-
Eakly	780	0.001992%	780	0.001960%	(0.000032)%	(387)	(25)	59	(353)	(57)	-	296
Earlsboro	1,440	0.003677%	1,260	0.003166%	(0.000511)%	(6,240)	(398)	947	(5,691)	(913)	-	4,778
East Duke	960	0.002451%	840	0.002111%	(0.000341)%	(4,160)	(265)	631	(3,794)	(609)	-	3,185
Edmond	1,474,042	3.764068%	1,501,841	3.774119%	0.010051 %	122,790	7,823	(18,627)	111,985	17,975	94,010	-
El Reno	246,394	0.629183%	252,760	0.635186%	0.006002 %	73,332	4,672	(11,124)	66,880	10,735	56,145	-
Eldorado	1,020	0.002605%	840	0.002111%	(0.000494)%	(6,032)	(384)	915	(5,501)	(883)	-	4,618
Elgin	7,722	0.019719%	7,908	0.019874%	0.000155 %	1,890	120	(287)	1,724	277	1,447	-
Elk City	166,927	0.426260%	176,952	0.444680%	0.018420 %	225,040	14,337	(34,138)	205,239	32,944	172,295	-
Elmore City	1,980	0.005056%	-	0.000000%	(0.005056)%	(61,771)	(3,935)	9,371	(56,335)	(9,043)	-	47,293
Empire City	1,020	0.002605%	1,260	0.003166%	0.000562 %	6,863	437	(1,041)	6,259	1,005	5,254	-
Enid	731,156	1.867058%	725,150	1.822298%	(0.044760)%	(546,834)	(34,837)	82,954	(498,717)	(80,051)	-	418,667
Erick	1,140	0.002911%	1,020	0.002563%	(0.000348)%	(4,249)	(271)	645	(3,875)	(622)	-	3,253
Eufaula	1,080	0.002758%	1,560	0.003920%	0.001162 %	14,201	905	(2,154)	12,952	2,079	10,873	-
Fairfax	1,440	0.003677%	1,260	0.003166%	(0.000511)%	(6,240)	(398)	947	(5,691)	(913)	-	4,778
Fairland	1,140	0.002911%	1,440	0.003619%	0.000708 %	8,645	551	(1,311)	7,885	1,266	6,619	-

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Fairmont	600	0.001532%	600	0.001508%	(0.000024)%	(297)	(19)	45	(271)	(44)	-	228
Fairview	4,866	0.012426%	6,149	0.015452%	0.003026 %	36,969	2,355	(5,608)	33,716	5,412	28,304	-
Fargo	960	0.002451%	-	0.000000%	(0.002451)%	(29,949)	(1,908)	4,543	(27,314)	(4,384)	-	22,930
Fletcher	1,080	0.002758%	1,080	0.002714%	(0.000044)%	(535)	(34)	81	(488)	(78)	-	410
Forest Park	-	0.000000%	420	0.001055%	0.001055 %	12,895	821	(1,956)	11,760	1,888	9,872	-
Forgan	600	0.001532%	-	0.000000%	(0.001532)%	(18,718)	(1,192)	2,840	(17,071)	(2,740)	-	14,331
Fort Cobb	1,440	0.003677%	1,012	0.002543%	(0.001134)%	(13,854)	(883)	2,102	(12,635)	(2,028)	-	10,607
Fort Gibson	14,593	0.037264%	15,735	0.039541%	0.002277 %	27,817	1,772	(4,220)	25,369	4,072	21,297	-
Fort Supply	960	0.002451%	900	0.002262%	(0.000190)%	(2,318)	(148)	352	(2,114)	(339)	-	1,775
Foss	1,080	0.002758%	1,200	0.003016%	0.000258 %	3,149	201	(478)	2,872	461	2,411	-
Foyil	1,020	0.002605%	1,260	0.003166%	0.000562 %	6,863	437	(1,041)	6,259	1,005	5,254	-
Francis	660	0.001685%	660	0.001659%	(0.000027)%	(327)	(21)	50	(298)	(48)	-	250
Frederick	45,888	0.117178%	47,674	0.119804%	0.002626 %	32,086	2,044	(4,867)	29,263	4,697	24,566	-
Freedom	2,520	0.006435%	1,320	0.003317%	(0.003118)%	(38,091)	(2,427)	5,778	(34,739)	(5,576)	-	29,163
Gage	840	0.002145%	1,080	0.002714%	0.000569 %	6,952	443	(1,055)	6,340	1,018	5,323	-
Garber	1,140	0.002911%	1,080	0.002714%	(0.000197)%	(2,407)	(153)	365	(2,195)	(352)	-	1,843
Gate	1,200	0.003064%	1,200	0.003016%	(0.000049)%	(595)	(38)	90	(543)	(87)	-	455
Geary	1,140	0.002911%	1,260	0.003166%	0.000255 %	3,119	199	(473)	2,845	457	2,388	-
Geronimo	-	0.000000%	780	0.001960%	0.001960 %	23,947	1,526	(3,633)	21,840	3,506	18,334	-
Glencoe	1,140	0.002911%	1,440	0.003619%	0.000708 %	8,645	551	(1,311)	7,885	1,266	6,619	-
Glenpool	131,320	0.335335%	168,997	0.424688%	0.089353 %	1,091,644	69,545	(165,601)	995,589	159,806	835,783	-
Goldsby	1,020	0.002605%	1,080	0.002714%	0.000109 %	1,336	85	(203)	1,219	196	1,023	-
Goltry	1,020	0.002605%	900	0.002262%	(0.000343)%	(4,190)	(267)	636	(3,821)	(613)	-	3,208
Goodwell	1,020	0.002605%	-	0.000000%	(0.002605)%	(31,821)	(2,027)	4,827	(29,021)	(4,658)	-	24,363
Gooseneck Bend	720	0.001839%	-	0.000000%	(0.001839)%	(22,462)	(1,431)	3,407	(20,486)	(3,288)	-	17,197
Gore	-	0.000000%	1,320	0.003317%	0.003317 %	40,526	2,582	(6,148)	36,960	5,933	31,028	-

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

*Year Ended June 30, 2017*

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Gotebo	660	0.001685%	660	0.001659%	(0.000027)%	(327)	(21)	50	(298)	(48)	-	250
Gracemont	720	0.001839%	600	0.001508%	(0.000331)%	(4,041)	(257)	613	(3,686)	(592)	-	3,094
Grady Co.	-	0.000000%	1,200	0.003016%	0.003016 %	36,842	2,347	(5,589)	33,600	5,393	28,207	-
Grandfield	1,200	0.003064%	1,140	0.002865%	(0.000199)%	(2,437)	(155)	370	(2,223)	(357)	-	1,866
Granite	1,140	0.002911%	1,080	0.002714%	(0.000197)%	(2,407)	(153)	365	(2,195)	(352)	-	1,843
Greenfield	60	0.000153%	-	0.000000%	(0.000153)%	(1,872)	(119)	284	(1,707)	(274)	-	1,433
Grove	33,801	0.086313%	34,344	0.086307%	(0.000005)%	(65)	(4)	10	(59)	(9)	-	49
Guthrie	199,586	0.509656%	214,342	0.538642%	0.028986 %	354,120	22,560	(53,720)	322,961	51,840	271,121	-
Guymon	141,487	0.361297%	160,134	0.402415%	0.041118 %	502,349	32,003	(76,206)	458,146	73,539	384,607	-
Haileyville	720	0.001839%	720	0.001809%	(0.000029)%	(357)	(23)	54	(326)	(52)	-	273
Hammon	1,020	0.002605%	1,020	0.002563%	(0.000041)%	(506)	(32)	77	(461)	(74)	-	387
Hardesty	600	0.001532%	240	0.000603%	(0.000929)%	(11,350)	(723)	1,722	(10,351)	(1,662)	-	8,690
Harrah	31,005	0.079173%	33,235	0.083521%	0.004347 %	53,112	3,384	(8,057)	48,439	7,775	40,664	-
Hartshorne	1,140	0.002911%	1,020	0.002563%	(0.000348)%	(4,249)	(271)	645	(3,875)	(622)	-	3,253
Haskell	1,140	0.002911%	960	0.002412%	(0.000499)%	(6,091)	(388)	924	(5,555)	(892)	-	4,664
Haworth	1,560	0.003984%	1,500	0.003769%	(0.000214)%	(2,615)	(167)	397	(2,385)	(383)	-	2,002
Haywood/Appelar	-	0.000000%	360	0.000905%	0.000905 %	11,053	704	(1,677)	10,080	1,618	8,462	-
Healdton	1,140	0.002911%	1,320	0.003317%	0.000406 %	4,961	316	(753)	4,525	726	3,798	-
Heavener	1,020	0.002605%	1,211	0.003043%	0.000439 %	5,358	341	(813)	4,887	784	4,102	-
Helena	1,200	0.003064%	1,200	0.003016%	(0.000049)%	(595)	(38)	90	(543)	(87)	-	455
Hennepin	2,220	0.005669%	-	0.000000%	(0.005669)%	(69,258)	(4,412)	10,506	(63,164)	(10,139)	-	53,025
Hennessey	900	0.002298%	900	0.002262%	(0.000037)%	(446)	(28)	68	(407)	(65)	-	342
Henryetta	71,575	0.182773%	75,154	0.188861%	0.006088 %	74,381	4,739	(11,283)	67,836	10,889	56,947	-
Hickory	900	0.002298%	720	0.001809%	(0.000489)%	(5,972)	(380)	906	(5,447)	(874)	-	4,573
Hickory Hills	600	0.001532%	600	0.001508%	(0.000024)%	(297)	(19)	45	(271)	(44)	-	228
Hinton	1,260	0.003217%	1,200	0.003016%	(0.000202)%	(2,467)	(157)	374	(2,250)	(361)	-	1,889

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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, 2017*

Entity	2016 <u>Employer Allocations</u>		2017 <u>Employer Allocations</u>		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Hitchcock	1,860	0.004750%	120	0.000302%	(0.004448)%	(54,343)	(3,462)	8,244	(49,561)	(7,955)	-	41,606
Hobart	23,022	0.058789%	24,133	0.060645%	0.001856 %	22,675	1,445	(3,440)	20,680	3,319	17,360	-
Hochatown	300	0.000766%	-	0.000000%	(0.000766)%	(9,359)	(596)	1,420	(8,536)	(1,370)	-	7,166
Holdenville	32,836	0.083848%	33,054	0.083064%	(0.000785)%	(9,589)	(611)	1,455	(8,745)	(1,404)	-	7,341
Hollis	1,020	0.002605%	1,020	0.002563%	(0.000041)%	(506)	(32)	77	(461)	(74)	-	387
Hominy	16,537	0.042227%	15,832	0.039785%	(0.002442)%	(29,834)	(1,901)	4,526	(27,209)	(4,367)	-	22,841
Hooker	-	0.000000%	2,220	0.005579%	0.005579 %	68,158	4,342	(10,339)	62,160	9,978	52,183	-
Howe	540	0.001379%	2,160	0.005428%	0.004049 %	49,469	3,152	(7,504)	45,116	7,242	37,874	-
Hugo	75,290	0.192258%	75,065	0.188637%	(0.003620)%	(44,230)	(2,818)	6,710	(40,338)	(6,475)	-	33,863
Hulbert	1,200	0.003064%	1,200	0.003016%	(0.000049)%	(595)	(38)	90	(543)	(87)	-	455
Hunter	780	0.001992%	-	0.000000%	(0.001992)%	(24,334)	(1,550)	3,691	(22,193)	(3,562)	-	18,630
Hwy 51 W	1,560	0.003984%	-	0.000000%	(0.003984)%	(48,668)	(3,100)	7,383	(44,385)	(7,124)	-	37,261
Hydro	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319
Idabel	52,961	0.135238%	59,865	0.150440%	0.015202 %	185,724	11,832	(28,174)	169,382	27,188	142,194	-
Indiahoma	960	0.002451%	900	0.002262%	(0.000190)%	(2,318)	(148)	352	(2,114)	(339)	-	1,775
Inola	1,440	0.003677%	1,320	0.003317%	(0.000360)%	(4,398)	(280)	667	(4,011)	(644)	-	3,367
Jacktown	600	0.001532%	720	0.001809%	0.000277 %	3,387	216	(514)	3,089	496	2,593	-
Jay	1,140	0.002911%	1,740	0.004373%	0.001462 %	17,856	1,138	(2,709)	16,285	2,614	13,671	-
Jenks	128,548	0.328256%	137,974	0.346727%	0.018471 %	225,662	14,376	(34,233)	205,806	33,035	172,771	-
Jennings	780	0.001992%	1,200	0.003016%	0.001024 %	12,508	797	(1,897)	11,407	1,831	9,576	-
Jet	900	0.002298%	660	0.001659%	(0.000640)%	(7,815)	(498)	1,185	(7,127)	(1,144)	-	5,983
Joy	-	0.000000%	120	0.000302%	0.000302 %	3,684	235	(559)	3,360	539	2,821	-
Kansas	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319
Kaw City	780	0.001992%	660	0.001659%	(0.000333)%	(4,071)	(259)	618	(3,713)	(596)	-	3,117
Keefeton	-	0.000000%	1,740	0.004373%	0.004373 %	53,421	3,403	(8,104)	48,720	7,820	40,900	-
Kellyville	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Keota	1,200	0.003064%	1,080	0.002714%	(0.000350)%	(4,279)	(273)	649	(3,903)	(626)	-	3,276
Ketchum	840	0.002145%	-	0.000000%	(0.002145)%	(26,206)	(1,669)	3,975	(23,900)	(3,836)	-	20,064
Keys	720	0.001839%	840	0.002111%	0.000272 %	3,327	212	(505)	3,035	487	2,547	-
Kiefer	2,119	0.005412%	1,886	0.004741%	(0.000671)%	(8,196)	(522)	1,243	(7,475)	(1,200)	-	6,275
Kingfisher	106,052	0.270811%	104,256	0.261995%	(0.008817)%	(107,713)	(6,862)	16,340	(98,235)	(15,768)	-	82,467
Kingston	960	0.002451%	960	0.002412%	(0.000039)%	(476)	(30)	72	(434)	(70)	-	364
Kinta	480	0.001226%	-	0.000000%	(0.001226)%	(14,975)	(954)	2,272	(13,657)	(2,192)	-	11,465
Kiowa	720	0.001839%	660	0.001659%	(0.000180)%	(2,199)	(140)	334	(2,006)	(322)	-	1,684
Konawa	960	0.002451%	-	0.000000%	(0.002451)%	(29,949)	(1,908)	4,543	(27,314)	(4,384)	-	22,930
Krebs	960	0.002451%	-	0.000000%	(0.002451)%	(29,949)	(1,908)	4,543	(27,314)	(4,384)	-	22,930
Kremlin	900	0.002298%	-	0.000000%	(0.002298)%	(28,078)	(1,789)	4,259	(25,607)	(4,110)	-	21,497
Lahoma	180	0.000460%	1,980	0.004976%	0.004516 %	55,174	3,515	(8,370)	50,319	8,077	42,242	-
Lamar	720	0.001839%	660	0.001659%	(0.000180)%	(2,199)	(140)	334	(2,006)	(322)	-	1,684
Lamont	840	0.002145%	180	0.000452%	(0.001693)%	(20,679)	(1,317)	3,137	(18,860)	(3,027)	-	15,833
Langley	1,320	0.003371%	1,440	0.003619%	0.000248 %	3,030	193	(460)	2,763	444	2,320	-
Laverne	1,260	0.003217%	1,260	0.003166%	(0.000051)%	(625)	(40)	95	(570)	(91)	-	478
Lawton	1,200,532	3.065642%	1,237,014	3.108609%	0.042967 %	524,933	33,442	(79,632)	478,743	76,845	401,898	-
Leedey	1,020	0.002605%	1,020	0.002563%	(0.000041)%	(506)	(32)	77	(461)	(74)	-	387
Lenapah	840	0.002145%	960	0.002412%	0.000267 %	3,268	208	(496)	2,980	478	2,502	-
Lexington	1,140	0.002911%	1,260	0.003166%	0.000255 %	3,119	199	(473)	2,845	457	2,388	-
Lindsay	53,642	0.136978%	53,457	0.134336%	(0.002642)%	(32,274)	(2,056)	4,896	(29,434)	(4,725)	-	24,709
Little Axe	-	0.000000%	2,520	0.006333%	0.006333 %	77,368	4,929	(11,737)	70,560	11,326	59,234	-
Loco	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Locust Grove	960	0.002451%	-	0.000000%	(0.002451)%	(29,949)	(1,908)	4,543	(27,314)	(4,384)	-	22,930
Lone Grove	12,052	0.030777%	21,582	0.054235%	0.023458 %	286,593	18,258	(43,476)	261,375	41,954	219,421	-
Lone Wolf	780	0.001992%	-	0.000000%	(0.001992)%	(24,334)	(1,550)	3,691	(22,193)	(3,562)	-	18,630

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Longdale	1,020	0.002605%	840	0.002111%	(0.000494)%	(6,032)	(384)	915	(5,501)	(883)	-	4,618
Luther	24,680	0.063023%	7,096	0.017833%	(0.045190)%	(552,091)	(35,172)	83,752	(503,512)	(80,820)	-	422,691
Macomb	1,020	0.002605%	1,020	0.002563%	(0.000041)%	(506)	(32)	77	(461)	(74)	-	387
Madill	27,767	0.070904%	26,619	0.066895%	(0.004009)%	(48,980)	(3,120)	7,430	(44,670)	(7,170)	-	37,500
Mangum	23,566	0.060176%	24,837	0.062416%	0.002240 %	27,368	1,744	(4,152)	24,960	4,006	20,953	-
Manitou	540	0.001379%	480	0.001206%	(0.000173)%	(2,110)	(134)	320	(1,924)	(309)	-	1,615
Mannford	1,140	0.002911%	1,080	0.002714%	(0.000197)%	(2,407)	(153)	365	(2,195)	(352)	-	1,843
Mannsville	1,020	0.002605%	1,140	0.002865%	0.000260 %	3,179	202	(482)	2,899	465	2,434	-
Maple	-	0.000000%	180	0.000452%	0.000452 %	5,526	352	(838)	5,040	809	4,231	-
Maramec	540	0.001379%	540	0.001357%	(0.000022)%	(268)	(17)	41	(244)	(39)	-	205
Marietta	-	0.000000%	2,040	0.005127%	0.005127 %	62,631	3,990	(9,501)	57,120	9,169	47,952	-
Marland	540	0.001379%	480	0.001206%	(0.000173)%	(2,110)	(134)	320	(1,924)	(309)	-	1,615
Marlow	22,837	0.058317%	23,389	0.058776%	0.000459 %	5,608	357	(851)	5,115	821	4,294	-
Marshall	1,680	0.004290%	780	0.001960%	(0.002330)%	(28,464)	(1,813)	4,318	(25,960)	(4,167)	-	21,793
Maud	1,380	0.003524%	1,320	0.003317%	(0.000207)%	(2,526)	(161)	383	(2,304)	(370)	-	1,934
Maysville	900	0.002298%	840	0.002111%	(0.000187)%	(2,288)	(146)	347	(2,087)	(335)	-	1,752
McAlester	298,330	0.761807%	298,477	0.750071%	(0.011735)%	(143,373)	(9,134)	21,749	(130,757)	(20,988)	-	109,769
McCurtain	180	0.000460%	1,500	0.003769%	0.003310 %	40,437	2,576	(6,134)	36,879	5,920	30,959	-
McKey	3,000	0.007661%	-	0.000000%	(0.007661)%	(93,592)	(5,962)	14,198	(85,357)	(13,701)	-	71,656
McLoud	13,258	0.033855%	14,408	0.036208%	0.002353 %	28,745	1,831	(4,361)	26,216	4,208	22,008	-
Medford	1,140	0.002911%	1,200	0.003016%	0.000105 %	1,277	81	(194)	1,165	187	978	-
Meeker	1,140	0.002911%	840	0.002111%	(0.000800)%	(9,776)	(623)	1,483	(8,915)	(1,431)	-	7,484
Meno	1,020	0.002605%	1,020	0.002563%	(0.000041)%	(506)	(32)	77	(461)	(74)	-	387
Miami	162,264	0.414351%	165,905	0.416917%	0.002566 %	31,347	1,997	(4,755)	28,589	4,589	24,000	-
Midwest City	1,028,600	2.626602%	1,016,378	2.554152%	(0.072450)%	(885,134)	(56,389)	134,274	(807,249)	(129,574)	-	677,674
Milburn	780	0.001992%	-	0.000000%	(0.001992)%	(24,334)	(1,550)	3,691	(22,193)	(3,562)	-	18,630

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**OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM**

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Mill Creek	1,080	0.002758%	1,260	0.003166%	0.000409 %	4,991	318	(757)	4,552	731	3,821	-
Millerton	240	0.000613%	-	0.000000%	(0.000613)%	(7,487)	(477)	1,136	(6,829)	(1,096)	-	5,732
Minco	840	0.002145%	1,020	0.002563%	0.000418 %	5,110	326	(775)	4,660	748	3,912	-
Monkey Island	18,891	0.048240%	21,841	0.054888%	0.006648 %	81,215	5,174	(12,320)	74,069	11,889	62,180	-
Moore	943,858	2.410207%	988,138	2.483186%	0.072979 %	891,600	56,801	(135,255)	813,146	130,521	682,625	-
Mooreland	1,140	0.002911%	1,200	0.003016%	0.000105 %	1,277	81	(194)	1,165	187	978	-
Morgans Corner	420	0.001072%	-	0.000000%	(0.001072)%	(13,103)	(835)	1,988	(11,950)	(1,918)	-	10,032
Morris	1,020	0.002605%	960	0.002412%	(0.000192)%	(2,348)	(150)	356	(2,141)	(344)	-	1,797
Morrison	1,380	0.003524%	1,260	0.003166%	(0.000358)%	(4,368)	(278)	663	(3,984)	(639)	-	3,344
Mounds	840	0.002145%	660	0.001659%	(0.000486)%	(5,943)	(379)	901	(5,420)	(870)	-	4,550
Mountain Park	300	0.000766%	240	0.000603%	(0.000163)%	(1,991)	(127)	302	(1,816)	(291)	-	1,524
Mountain View	900	0.002298%	-	0.000000%	(0.002298)%	(28,078)	(1,789)	4,259	(25,607)	(4,110)	-	21,497
Mt. View	-	0.000000%	840	0.002111%	0.002111 %	25,789	1,643	(3,912)	23,520	3,775	19,745	-
Muldrow	1,380	0.003524%	1,320	0.003317%	(0.000207)%	(2,526)	(161)	383	(2,304)	(370)	-	1,934
Mulhall	1,080	0.002758%	1,080	0.002714%	(0.000044)%	(535)	(34)	81	(488)	(78)	-	410
Muskogee	669,464	1.709522%	697,340	1.752413%	0.042890 %	523,998	33,382	(79,490)	477,890	76,708	401,182	-
Mustang	177,872	0.454207%	188,961	0.474858%	0.020650 %	252,287	16,072	(38,272)	230,087	36,932	193,155	-
Nash	1,380	0.003524%	1,140	0.002865%	(0.000659)%	(8,052)	(513)	1,222	(7,344)	(1,179)	-	6,165
Newcastle	135,287	0.345464%	132,216	0.332257%	(0.013207)%	(161,356)	(10,280)	24,478	(147,158)	(23,621)	-	123,537
Newkirk	32,873	0.083944%	36,225	0.091032%	0.007088 %	86,595	5,517	(13,136)	78,975	12,677	66,298	-
Nichols Hills	121,105	0.309249%	124,661	0.313273%	0.004025 %	49,169	3,132	(7,459)	44,842	7,198	37,644	-
Nicola Park	15,200	0.038814%	15,317	0.038491%	(0.000323)%	(3,942)	(251)	598	(3,595)	(577)	-	3,018
Noble	85,045	0.217169%	83,280	0.209282%	(0.007887)%	(96,361)	(6,139)	14,618	(87,882)	(14,106)	-	73,776
Norman	1,616,694	4.128341%	1,646,976	4.138843%	0.010502 %	128,299	8,174	(19,463)	117,009	18,782	98,228	-
Nowata	19,463	0.049700%	22,386	0.056256%	0.006556 %	80,096	5,103	(12,151)	73,049	11,725	61,323	-
NW Rogers	122,444	0.312668%	125,575	0.315569%	0.002900 %	35,436	2,258	(5,376)	32,318	5,187	27,130	-

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as June 30, 2017, (ONLY) Pension Expense Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Oak Cliff	20,935	0.053459%	29,530	0.074209%	0.020750 %	253,506	16,150	(38,457)	231,199	37,111	194,089	-
Oak Grove FPD	2,160	0.005516%	240	0.000603%	(0.004913)%	(60,018)	(3,824)	9,105	(54,737)	(8,786)	-	45,951
Oakwood	-	0.000000%	60	0.000151%	0.000151 %	1,842	117	(279)	1,680	270	1,410	-
Oilton	900	0.002298%	960	0.002412%	0.000114 %	1,396	89	(212)	1,273	204	1,069	-
Okarche	720	0.001839%	780	0.001960%	0.000122 %	1,485	95	(225)	1,355	217	1,137	-
Okay	1,500	0.003830%	1,385	0.003480%	(0.000350)%	(4,274)	(272)	648	(3,898)	(626)	-	3,272
Okeene	1,500	0.003830%	1,260	0.003166%	(0.000664)%	(8,112)	(517)	1,231	(7,398)	(1,188)	-	6,211
Okemah	960	0.002451%	840	0.002111%	(0.000341)%	(4,160)	(265)	631	(3,794)	(609)	-	3,185
Oklahoma City	10,700,265	27.323869%	10,638,744	26.735109%	(0.588761)%	(7,192,978)	(458,244)	1,091,167	(6,560,054)	(1,052,978)	-	5,507,076
Okmulgee	142,176	0.363057%	143,787	0.361336%	(0.001721)%	(21,031)	(1,340)	3,190	(19,180)	(3,079)	-	16,102
Oktaha	1,200	0.003064%	1,200	0.003016%	(0.000049)%	(595)	(38)	90	(543)	(87)	-	455
Olustee	1,500	0.003830%	1,500	0.003769%	(0.000061)%	(744)	(47)	113	(678)	(109)	-	569
Optima	120	0.000306%	60	0.000151%	(0.000156)%	(1,902)	(121)	288	(1,734)	(278)	-	1,456
Orlando	900	0.002298%	900	0.002262%	(0.000037)%	(446)	(28)	68	(407)	(65)	-	342
Owasso	521,148	1.330786%	540,373	1.357954%	0.027168 %	331,916	21,145	(50,351)	302,710	48,589	254,121	-
Paden	720	0.001839%	-	0.000000%	(0.001839)%	(22,462)	(1,431)	3,407	(20,486)	(3,288)	-	17,197
Panama	960	0.002451%	1,020	0.002563%	0.000112 %	1,366	87	(207)	1,246	200	1,046	-
Paoli	1,136	0.002901%	1,380	0.003468%	0.000567 %	6,928	441	(1,051)	6,318	1,014	5,304	-
Pauls Valley	60,148	0.153592%	64,754	0.162727%	0.009135 %	111,600	7,110	(16,930)	101,780	16,337	85,443	-
Pawhuska	33,167	0.084695%	34,242	0.086051%	0.001356 %	16,570	1,056	(2,514)	15,112	2,426	12,686	-
Pawnee	8,351	0.021324%	3,602	0.009051%	(0.012273)%	(149,940)	(9,552)	22,746	(136,747)	(21,950)	-	114,797
Perkins	10,492	0.026791%	10,946	0.027506%	0.000715 %	8,735	557	(1,325)	7,967	1,279	6,688	-
Perry	66,609	0.170091%	70,400	0.176915%	0.006824 %	83,365	5,311	(12,646)	76,030	12,204	63,826	-
Piedmont	25,613	0.065404%	49,020	0.123186%	0.057781 %	705,922	44,972	(107,088)	643,807	103,340	540,467	-
Pink	1,140	0.002911%	780	0.001960%	(0.000951)%	(11,618)	(740)	1,762	(10,595)	(1,701)	-	8,895
Pocola	1,440	0.003677%	1,320	0.003317%	(0.000360)%	(4,398)	(280)	667	(4,011)	(644)	-	3,367

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Ponca City	486,603	1.242575%	493,997	1.241412%	(0.001163)%	(14,208)	(905)	2,155	(12,958)	(2,080)	-	10,878
Pond Creek	960	0.002451%	840	0.002111%	(0.000341)%	(4,160)	(265)	631	(3,794)	(609)	-	3,185
Porter	960	0.002451%	780	0.001960%	(0.000491)%	(6,002)	(382)	911	(5,474)	(879)	-	4,595
Porum	1,200	0.003064%	1,140	0.002865%	(0.000199)%	(2,437)	(155)	370	(2,223)	(357)	-	1,866
Poteau	29,724	0.075903%	28,456	0.071511%	(0.004392)%	(53,653)	(3,418)	8,139	(48,932)	(7,854)	-	41,078
Prague	1,500	0.003830%	1,560	0.003920%	0.000090 %	1,099	70	(167)	1,002	161	841	-
Prue	420	0.001072%	240	0.000603%	(0.000469)%	(5,734)	(365)	870	(5,230)	(839)	-	4,390
Pryor	83,391	0.212946%	78,381	0.196970%	(0.015975)%	(195,171)	(12,434)	29,607	(177,998)	(28,571)	-	149,427
Purcell	78,783	0.201177%	71,398	0.179423%	(0.021754)%	(265,767)	(16,931)	40,317	(242,382)	(38,906)	-	203,476
Putnam	120	0.000306%	-	0.000000%	(0.000306)%	(3,744)	(238)	568	(3,414)	(548)	-	2,866
Quapaw	1,200	0.003064%	1,320	0.003317%	0.000253 %	3,089	197	(469)	2,818	452	2,365	-
Quinton	960	0.002451%	1,020	0.002563%	0.000112 %	1,366	87	(207)	1,246	200	1,046	-
Ralston	600	0.001532%	600	0.001508%	(0.000024)%	(297)	(19)	45	(271)	(44)	-	228
Ramona	720	0.001839%	-	0.000000%	(0.001839)%	(22,462)	(1,431)	3,407	(20,486)	(3,288)	-	17,197
Ratliff City	2,280	0.005822%	1,260	0.003166%	(0.002656)%	(32,446)	(2,067)	4,922	(29,591)	(4,750)	-	24,841
Rattan	660	0.001685%	660	0.001659%	(0.000027)%	(327)	(21)	50	(298)	(48)	-	250
Ravia	1,080	0.002758%	600	0.001508%	(0.001250)%	(15,272)	(973)	2,317	(13,928)	(2,236)	-	11,693
Red Oak	2,160	0.005516%	-	0.000000%	(0.005516)%	(67,386)	(4,293)	10,222	(61,457)	(9,865)	-	51,592
Redrock	1,680	0.004290%	-	0.000000%	(0.004290)%	(52,412)	(3,339)	7,951	(47,800)	(7,673)	-	40,127
Reydon	1,080	0.002758%	1,080	0.002714%	(0.000044)%	(535)	(34)	81	(488)	(78)	-	410
Richland	1,680	0.004290%	-	0.000000%	(0.004290)%	(52,412)	(3,339)	7,951	(47,800)	(7,673)	-	40,127
Ringling	1,440	0.003677%	1,500	0.003769%	0.000092 %	1,128	72	(171)	1,029	165	864	-
Ringwood	1,320	0.003371%	1,140	0.002865%	(0.000506)%	(6,181)	(394)	938	(5,637)	(905)	-	4,732
Ripley	1,440	0.003677%	960	0.002412%	(0.001265)%	(15,451)	(984)	2,344	(14,091)	(2,262)	-	11,829
Rocky	960	0.002451%	-	0.000000%	(0.002451)%	(29,949)	(1,908)	4,543	(27,314)	(4,384)	-	22,930
Roff	1,020	0.002605%	900	0.002262%	(0.000343)%	(4,190)	(267)	636	(3,821)	(613)	-	3,208

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Roland	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319
Rolling Hills	6,480	0.016547%	1,380	0.003468%	(0.013079)%	(159,790)	(10,180)	24,240	(145,730)	(23,392)	-	122,339
Roosevelt	660	0.001685%	660	0.001659%	(0.000027)%	(327)	(21)	50	(298)	(48)	-	250
Rush Springs	1,200	0.003064%	1,320	0.003317%	0.000253 %	3,089	197	(469)	2,818	452	2,365	-
Ryan	900	0.002298%	-	0.000000%	(0.002298)%	(28,078)	(1,789)	4,259	(25,607)	(4,110)	-	21,497
Salina	1,260	0.003217%	-	0.000000%	(0.003217)%	(39,309)	(2,504)	5,963	(35,850)	(5,754)	-	30,095
Sallisaw	34,886	0.089085%	34,876	0.087642%	(0.001443)%	(17,624)	(1,123)	2,674	(16,074)	(2,580)	-	13,494
Sand Springs	291,392	0.744089%	283,510	0.712458%	(0.031631)%	(386,438)	(24,619)	58,622	(352,435)	(56,571)	-	295,864
Sapulpa	372,588	0.951429%	391,754	0.984476%	0.033047 %	403,744	25,721	(61,248)	368,218	59,104	309,114	-
Savanna	1,200	0.003064%	60	0.000151%	(0.002914)%	(35,595)	(2,268)	5,400	(32,463)	(5,211)	-	27,252
Sayre	1,320	0.003371%	1,260	0.003166%	(0.000204)%	(2,496)	(159)	379	(2,277)	(365)	-	1,911
Seiling	1,380	0.003524%	1,200	0.003016%	(0.000508)%	(6,210)	(396)	942	(5,664)	(909)	-	4,755
Seminole	121,002	0.308987%	119,164	0.299459%	(0.009529)%	(116,412)	(7,416)	17,660	(106,169)	(17,042)	-	89,127
Sentinel	1,080	0.002758%	1,020	0.002563%	(0.000195)%	(2,377)	(151)	361	(2,168)	(348)	-	1,820
Sequoyah County	720	0.001839%	1,260	0.003166%	0.001328 %	16,222	1,033	(2,461)	14,795	2,375	12,420	-
Shady Point	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319
Shattuck	1,680	0.004290%	1,560	0.003920%	(0.000370)%	(4,517)	(288)	685	(4,120)	(661)	-	3,458
Shawnee	461,580	1.178677%	489,383	1.229818%	0.051141 %	624,797	39,804	(94,781)	569,820	91,464	478,356	-
Shidler	1,680	0.004290%	780	0.001960%	(0.002330)%	(28,464)	(1,813)	4,318	(25,960)	(4,167)	-	21,793
Skiatook	125,330	0.320038%	125,232	0.314708%	(0.005330)%	(65,116)	(4,148)	9,878	(59,386)	(9,532)	-	49,854
Slaughterville	1,080	0.002758%	1,140	0.002865%	0.000107 %	1,307	83	(198)	1,192	191	1,000	-
Snyder	1,500	0.003830%	1,200	0.003016%	(0.000815)%	(9,954)	(634)	1,510	(9,078)	(1,457)	-	7,621
Soper	1,260	0.003217%	120	0.000302%	(0.002916)%	(35,624)	(2,270)	5,404	(32,490)	(5,215)	-	27,275
South Coffeyville	1,500	0.003830%	1,440	0.003619%	(0.000212)%	(2,586)	(165)	392	(2,358)	(379)	-	1,980
Spavinaw	540	0.001379%	780	0.001960%	0.000581 %	7,101	452	(1,077)	6,476	1,039	5,436	-
Speer	-	0.000000%	840	0.002111%	0.002111 %	25,789	1,643	(3,912)	23,520	3,775	19,745	-

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Spencer	25,556	0.065258%	23,600	0.059307%	(0.005951)%	(72,699)	(4,631)	11,028	(66,302)	(10,642)	-	55,659
Sperry	2,520	0.006435%	60	0.000151%	(0.006284)%	(76,775)	(4,891)	11,647	(70,020)	(11,239)	-	58,780
Spiro	1,200	0.003064%	1,080	0.002714%	(0.000350)%	(4,279)	(273)	649	(3,903)	(626)	-	3,276
Springer	1,620	0.004137%	1,080	0.002714%	(0.001423)%	(17,382)	(1,107)	2,637	(15,852)	(2,545)	-	13,308
Sterling	780	0.001992%	900	0.002262%	0.000270 %	3,298	210	(500)	3,007	483	2,525	-
Stigler	1,380	0.003524%	1,260	0.003166%	(0.000358)%	(4,368)	(278)	663	(3,984)	(639)	-	3,344
Stillwater	690,539	1.763340%	717,209	1.802343%	0.039003 %	476,504	30,357	(72,285)	434,576	69,755	364,820	-
Stilwell	7,439	0.018997%	5,418	0.013615%	(0.005382)%	(65,747)	(4,189)	9,974	(59,962)	(9,625)	-	50,337
Stonebluff	540	0.001379%	480	0.001206%	(0.000173)%	(2,110)	(134)	320	(1,924)	(309)	-	1,615
Stonewall	780	0.001992%	720	0.001809%	(0.000182)%	(2,229)	(142)	338	(2,033)	(326)	-	1,706
Stratford	1,320	0.003371%	1,320	0.003317%	(0.000054)%	(654)	(42)	99	(597)	(96)	-	501
Stringtown	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319
Stroud	1,920	0.004903%	1,140	0.002865%	(0.002038)%	(24,899)	(1,586)	3,777	(22,708)	(3,645)	-	19,063
Stuart	840	0.002145%	720	0.001809%	(0.000336)%	(4,101)	(261)	622	(3,740)	(600)	-	3,139
Sulphur	55,415	0.141506%	55,010	0.138241%	(0.003265)%	(39,888)	(2,541)	6,051	(36,378)	(5,839)	-	30,539
Summit	120	0.000306%	120	0.000302%	(0.000005)%	(59)	(4)	9	(54)	(9)	-	46
SW Lincoln	12,777	0.032626%	11,436	0.028738%	(0.003888)%	(47,501)	(3,026)	7,206	(43,322)	(6,954)	-	36,368
Sweetwater	780	0.001992%	780	0.001960%	(0.000032)%	(387)	(25)	59	(353)	(57)	-	296
Taft	780	0.001992%	720	0.001809%	(0.000182)%	(2,229)	(142)	338	(2,033)	(326)	-	1,706
Tahlequah	99,469	0.254001%	103,693	0.260579%	0.006578 %	80,370	5,120	(12,192)	73,298	11,765	61,533	-
Talihina	720	0.001839%	780	0.001960%	0.000122 %	1,485	95	(225)	1,355	217	1,137	-
Taloga	1,200	0.003064%	1,140	0.002865%	(0.000199)%	(2,437)	(155)	370	(2,223)	(357)	-	1,866
Tecumseh	24,417	0.062349%	23,373	0.058737%	(0.003612)%	(44,131)	(2,811)	6,695	(40,248)	(6,460)	-	33,788
Temple	-	0.000000%	1,140	0.002865%	0.002865 %	35,000	2,230	(5,309)	31,920	5,124	26,797	-
Terral	2,340	0.005975%	1,020	0.002563%	(0.003412)%	(41,686)	(2,656)	6,324	(38,018)	(6,102)	-	31,916
Texhoma	1,440	0.003677%	-	0.000000%	(0.003677)%	(44,924)	(2,862)	6,815	(40,971)	(6,576)	-	34,395

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Texola	480	0.001226%	60	0.000151%	(0.001075)%	(13,133)	(837)	1,992	(11,977)	(1,922)	-	10,055
The Village	183,004	0.467314%	181,490	0.456085%	(0.011229)%	(137,191)	(8,740)	20,812	(125,119)	(20,083)	-	105,036
Thomas	960	0.002451%	900	0.002262%	(0.000190)%	(2,318)	(148)	352	(2,114)	(339)	-	1,775
Tipton	840	0.002145%	120	0.000302%	(0.001843)%	(22,522)	(1,435)	3,416	(20,540)	(3,297)	-	17,243
Tishomingo	13,111	0.033479%	13,861	0.034834%	0.001354 %	16,544	1,054	(2,510)	15,088	2,422	12,666	-
Tonkawa	41,372	0.105647%	41,957	0.105439%	(0.000209)%	(2,549)	(162)	387	(2,324)	(373)	-	1,951
Tryon	1,500	0.003830%	540	0.001357%	(0.002473)%	(30,217)	(1,925)	4,584	(27,558)	(4,423)	-	23,135
Tulsa	6,516,621	16.640645%	6,515,174	16.372600%	(0.268045)%	(3,274,745)	(208,624)	496,775	(2,986,594)	(479,389)	-	2,507,205
Tushka	840	0.002145%	-	0.000000%	(0.002145)%	(26,206)	(1,669)	3,975	(23,900)	(3,836)	-	20,064
Tuttle	64,595	0.164947%	78,308	0.196787%	0.031840 %	389,000	24,782	(59,011)	354,771	56,946	297,825	-
Tyrone	-	0.000000%	600	0.001508%	0.001508 %	18,421	1,174	(2,794)	16,800	2,697	14,103	-
Union City	1,320	0.003371%	1,200	0.003016%	(0.000355)%	(4,339)	(276)	658	(3,957)	(635)	-	3,322
Valley View	240	0.000613%	-	0.000000%	(0.000613)%	(7,487)	(477)	1,136	(6,829)	(1,096)	-	5,732
Valliant	1,140	0.002911%	1,140	0.002865%	(0.000046)%	(565)	(36)	86	(515)	(83)	-	433
Velma	1,440	0.003677%	1,080	0.002714%	(0.000963)%	(11,766)	(750)	1,785	(10,731)	(1,722)	-	9,009
Verden	780	0.001992%	960	0.002412%	0.000421 %	5,140	327	(780)	4,687	752	3,935	-
Vian	1,320	0.003371%	-	0.000000%	(0.003371)%	(41,180)	(2,623)	6,247	(37,557)	(6,028)	-	31,529
Vici	1,200	0.003064%	1,080	0.002714%	(0.000350)%	(4,279)	(273)	649	(3,903)	(626)	-	3,276
Vinita	63,050	0.161004%	62,928	0.158137%	(0.002867)%	(35,021)	(2,231)	5,313	(31,939)	(5,127)	-	26,812
Wagoner	41,868	0.106913%	41,765	0.104955%	(0.001958)%	(23,925)	(1,524)	3,629	(21,820)	(3,502)	-	18,318
Wakita	1,020	0.002605%	900	0.002262%	(0.000343)%	(4,190)	(267)	636	(3,821)	(613)	-	3,208
Walters	18,835	0.048097%	17,822	0.044787%	(0.003310)%	(40,435)	(2,576)	6,134	(36,877)	(5,919)	-	30,957
Wanette	840	0.002145%	780	0.001960%	(0.000185)%	(2,258)	(144)	343	(2,060)	(331)	-	1,729
Wapanucka	840	0.002145%	-	0.000000%	(0.002145)%	(26,206)	(1,669)	3,975	(23,900)	(3,836)	-	20,064
Warner	1,500	0.003830%	240	0.000603%	(0.003227)%	(39,428)	(2,512)	5,981	(35,958)	(5,772)	-	30,186
Warr Acres	172,447	0.440356%	182,228	0.457937%	0.017582 %	214,798	13,684	(32,585)	195,898	31,444	164,454	-

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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, 2017

Entity	2016 Employer Allocations		2017 Employer Allocations		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
Watonga	17,593	0.044925%	19,087	0.047966%	0.003041 %	37,153	2,367	(5,636)	33,884	5,439	28,445	-
Watts	840	0.002145%	840	0.002111%	(0.000034)%	(416)	(27)	63	(380)	(61)	-	319
Waukomis	1,260	0.003217%	1,200	0.003016%	(0.000202)%	(2,467)	(157)	374	(2,250)	(361)	-	1,889
Waurika	1,020	0.002605%	-	0.000000%	(0.002605)%	(31,821)	(2,027)	4,827	(29,021)	(4,658)	-	24,363
Wayne	960	0.002451%	840	0.002111%	(0.000341)%	(4,160)	(265)	631	(3,794)	(609)	-	3,185
Waynoka	1,740	0.004443%	1,620	0.004071%	(0.000372)%	(4,547)	(290)	690	(4,147)	(666)	-	3,481
Weatherford	109,235	0.278939%	112,923	0.283775%	0.004836 %	59,083	3,764	(8,963)	53,884	8,649	45,235	-
Webbers Falls	660	0.001685%	720	0.001809%	0.000124 %	1,515	97	(230)	1,382	222	1,160	-
Welch	-	0.000000%	840	0.002111%	0.002111 %	25,789	1,643	(3,912)	23,520	3,775	19,745	-
Weleetka	660	0.001685%	660	0.001659%	(0.000027)%	(327)	(21)	50	(298)	(48)	-	250
Wellston	1,020	0.002605%	780	0.001960%	(0.000645)%	(7,874)	(502)	1,194	(7,181)	(1,153)	-	6,028
Westville	1,320	0.003371%	1,140	0.002865%	(0.000506)%	(6,181)	(394)	938	(5,637)	(905)	-	4,732
Wetumka	1,488	0.003800%	1,080	0.002714%	(0.001086)%	(13,273)	(846)	2,014	(12,105)	(1,943)	-	10,162
Wewoka	40,037	0.102238%	38,539	0.096847%	(0.005391)%	(65,863)	(4,196)	9,992	(60,068)	(9,642)	-	50,426
Whitefield	420	0.001072%	1,380	0.003468%	0.002395 %	29,265	1,864	(4,440)	26,690	4,284	22,406	-
Whitehorn	-	0.000000%	960	0.002412%	0.002412 %	29,474	1,878	(4,471)	26,880	4,315	22,565	-
Wilburton	1,500	0.003830%	1,500	0.003769%	(0.000061)%	(744)	(47)	113	(678)	(109)	-	569
Willow	960	0.002451%	900	0.002262%	(0.000190)%	(2,318)	(148)	352	(2,114)	(339)	-	1,775
Wister	1,200	0.003064%	960	0.002412%	(0.000652)%	(7,963)	(507)	1,208	(7,263)	(1,166)	-	6,097
Woodcrest	2,160	0.005516%	1,260	0.003166%	(0.002349)%	(28,702)	(1,829)	4,354	(26,177)	(4,202)	-	21,975
Woodward	168,135	0.429343%	164,215	0.412673%	(0.016671)%	(203,671)	(12,975)	30,897	(185,749)	(29,815)	-	155,934
Wright City	1,200	0.003064%	900	0.002262%	(0.000803)%	(9,805)	(625)	1,487	(8,943)	(1,435)	-	7,507
Wyandotte	1,200	0.003064%	900	0.002262%	(0.000803)%	(9,805)	(625)	1,487	(8,943)	(1,435)	-	7,507
Wynnewood	1,260	0.003217%	60	0.000151%	(0.003067)%	(37,467)	(2,387)	5,684	(34,170)	(5,485)	-	28,685
Yale	1,080	0.002758%	960	0.002412%	(0.000345)%	(4,220)	(269)	640	(3,848)	(618)	-	3,231
Yukon	400,600	1.022960%	411,253	1.033477%	0.010517 %	128,484	8,185	(19,491)	117,179	18,809	98,370	-

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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, 2017*

Entity	2016 <u>Employer Allocations</u>		2017 <u>Employer Allocations</u>		2017 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2016, Net Pension Liability	Employer Change in Proportion of June 30, 2016, Deferred Inflows	Employer Change in Proportion of June 30, 2016, Deferred Outflows	Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2017, (ONLY) Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2017, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,160,870</b>	<b>100.000000%</b>	<b>39,793,158</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>1,221,714,507</b>	<b>77,831,844</b>	<b>185,332,813</b>	<b>-</b>	<b>-</b>	<b>15,068,404</b>	<b>15,068,404</b>
	<u>\$ 39,160,870</u>	<u>100.000000%</u>	<u>39,793,158</u>	<u>100.000000%</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>15,068,404</u>	<u>15,068,404</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**  
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**OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM**

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Ada	207,160	0.520591%	6,547,599	874,646	583,504	-	1,458,150	-	765,963	-	765,963	723,662
Adair	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Afton	1,085	0.002727%	34,293	4,581	3,056	-	7,637	-	4,012	-	4,012	3,790
Agra	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Alderson	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Aline	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Allen	180	0.000452%	5,689	760	507	-	1,267	-	666	-	666	629
Altus	203,555	0.511532%	6,433,656	859,426	573,349	-	1,432,775	-	752,633	-	752,633	711,069
Alva	54,015	0.135740%	1,707,234	228,057	152,144	-	380,201	-	199,719	-	199,719	188,689
Amber	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Ames	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Anadarko	144,216	0.362414%	4,558,164	608,892	406,211	-	1,015,103	-	533,231	-	533,231	503,783
Antlers	17,354	0.043610%	548,489	73,269	48,880	-	122,148	-	64,164	-	64,164	60,621
Apache	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Arapaho	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Ardmore	262,518	0.659705%	8,297,271	1,108,373	739,429	-	1,847,802	-	970,646	-	970,646	917,042
Arkoma	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Arnett	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Asher	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Atoka	1,440	0.003619%	45,513	6,080	4,056	-	10,136	-	5,324	-	5,324	5,030
Atwood	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Avant	540	0.001357%	17,068	2,280	1,521	-	3,801	-	1,997	-	1,997	1,886
Barnsdall	1,380	0.003468%	43,617	5,826	3,887	-	9,714	-	5,102	-	5,102	4,821
Bartlesville	498,456	1.252617%	15,754,458	2,104,524	1,403,993	-	3,508,517	-	1,843,016	-	1,843,016	1,741,234
Bear Creek	540	0.001357%	17,068	2,280	1,521	-	3,801	-	1,997	-	1,997	1,886
Beaver	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Beggs	360	0.000905%	11,378	1,520	1,014	-	2,534	-	1,331	-	1,331	1,258
Bernice	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Berryhill	33,668	0.084607%	1,064,120	142,148	94,831	-	236,980	-	124,485	-	124,485	117,610
Bessie	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Bethany	188,877	0.474647%	5,969,747	797,455	532,007	-	1,329,462	-	698,364	-	698,364	659,796

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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Bethel Acres	300	0.000754%	9,482	1,267	845	-	2,112	-	1,109	-	1,109	1,048
Big Cabin	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Billings	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Binger	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Bixby	206,718	0.519481%	6,533,637	872,781	582,259	-	1,455,041	-	764,330	-	764,330	722,119
Blackwell	103,356	0.259734%	3,266,737	436,380	291,122	-	727,502	-	382,155	-	382,155	361,051
Blair	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Blanchard	9,247	0.023238%	292,266	39,042	26,046	-	65,088	-	34,190	-	34,190	32,302
Bluejacket	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Boise City	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Bokchito	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Bokoshe	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Boley	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Boswell	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Bowlegs	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Boynnton	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Braggs	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Braman	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Bray	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Bridge Creek	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Bristow	47,009	0.118133%	1,485,781	198,475	132,409	-	330,883	-	173,812	-	173,812	164,213
Broken Arrow	1,690,094	4.247199%	53,418,020	7,135,728	4,760,464	-	11,896,191	-	6,249,041	-	6,249,041	5,903,935
Broken Bow	39,002	0.098011%	1,232,703	164,668	109,855	-	274,523	-	144,206	-	144,206	136,242
Buffalo	1,380	0.003468%	43,617	5,826	3,887	-	9,714	-	5,102	-	5,102	4,821
Burbank	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Burlington	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Burns Flat	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Butler	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Byars	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Byng	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Byron	-	0.000000%	-	-	-	-	-	-	-	-	-	-

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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Cache	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Caddo	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Calera	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Calumet	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Calvin	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Camargo	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Canadian	1,560	0.003920%	49,306	6,586	4,394	-	10,980	-	5,768	-	5,768	5,449
Caney	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Canton	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
Canute	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Capron	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Carmen	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Carnegie	2,100	0.005277%	66,374	8,866	5,915	-	14,781	-	7,765	-	7,765	7,336
Carney	560	0.001407%	17,700	2,364	1,577	-	3,942	-	2,071	-	2,071	1,956
Carter	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Cashion	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Catoosa	42,002	0.105551%	1,327,542	177,337	118,307	-	295,643	-	155,301	-	155,301	146,724
Cedar Country	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Cement	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Central Lincoln	480	0.001206%	15,171	2,027	1,352	-	3,379	-	1,775	-	1,775	1,677
Chandler	61,223	0.153853%	1,935,049	258,489	172,446	-	430,935	-	226,369	-	226,369	213,868
Chattanooga	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Checotah	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Chelsea	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Cherokee	1,560	0.003920%	49,306	6,586	4,394	-	10,980	-	5,768	-	5,768	5,449
Cheyenne	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Chickasha	308,969	0.776437%	9,765,433	1,304,494	870,268	-	2,174,762	-	1,142,397	-	1,142,397	1,079,308
Choctaw	44,562	0.111984%	1,408,454	188,145	125,517	-	313,663	-	164,766	-	164,766	155,667
Chouteau	15,081	0.037900%	476,672	63,675	42,480	-	106,155	-	55,763	-	55,763	52,683
Claremore	396,419	0.996198%	12,529,415	1,673,714	1,116,586	-	2,790,300	-	1,465,738	-	1,465,738	1,384,792
Clayton	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611

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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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments		Changes in Assumptions	Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Cleo Springs	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Cleveland	32,465	0.081584%	1,026,097	137,069	91,443	-	228,512	-	120,037	-	120,037	113,408
Clinton	69,535	0.174741%	2,197,762	293,583	195,858	-	489,442	-	257,102	-	257,102	242,904
Cloud Chief	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Coalgate	42,197	0.106040%	1,333,686	178,157	118,854	-	297,012	-	156,020	-	156,020	147,403
Colbert	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Colcord	2,880	0.007237%	91,027	12,160	8,112	-	20,272	-	10,649	-	10,649	10,061
Cole	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Collinsville	125,717	0.315926%	3,973,476	530,788	354,105	-	884,893	-	464,832	-	464,832	439,162
Collinsville RFPD	18,358	0.046132%	580,218	77,507	51,707	-	129,215	-	67,876	-	67,876	64,128
Colony	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Comanche	24,999	0.062823%	790,135	105,548	70,415	-	175,963	-	92,433	-	92,433	87,328
Commerce	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
Copan	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Cordell	17,625	0.044291%	557,058	74,413	49,643	-	124,057	-	65,167	-	65,167	61,568
Corn	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Country Corner	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
County Fire Departments	90,600	0.227677%	2,863,552	382,521	255,192	-	637,713	-	334,989	-	334,989	316,489
Covington	1,740	0.004373%	54,995	7,346	4,901	-	12,247	-	6,434	-	6,434	6,078
Coweta	150,970	0.379386%	4,771,623	637,407	425,234	-	1,062,640	-	558,202	-	558,202	527,375
Cowlington	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Coyle	420	0.001055%	13,275	1,773	1,183	-	2,956	-	1,553	-	1,553	1,467
Crescent	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Cromwell	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Crowder	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Cushing	146,671	0.368583%	4,635,760	619,258	413,126	-	1,032,384	-	542,309	-	542,309	512,359
Custer City	1,025	0.002576%	32,397	4,328	2,887	-	7,215	-	3,790	-	3,790	3,581
Cyril	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Dacoma	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Davenport	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Davidson	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096

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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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments		Changes in Assumptions	Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Davis	1,440	0.003619%	45,513	6,080	4,056	-	10,136	-	5,324	-	5,324	5,030
Deer Creek	16,141	0.040562%	510,161	68,149	45,464	-	113,613	-	59,681	-	59,681	56,385
Del City	218,969	0.550267%	6,920,844	924,506	616,766	-	1,541,272	-	809,626	-	809,626	764,914
Delaware	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Depew	480	0.001206%	15,171	2,027	1,352	-	3,379	-	1,775	-	1,775	1,677
Devol	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Dewar	540	0.001357%	17,068	2,280	1,521	-	3,801	-	1,997	-	1,997	1,886
Dewey	1,380	0.003468%	43,617	5,826	3,887	-	9,714	-	5,102	-	5,102	4,821
Dibble	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Dickson	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Dill City	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Dover	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Drummond	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Drumright	23,808	0.059830%	752,502	100,521	67,061	-	167,582	-	88,030	-	88,030	83,169
Duncan	324,624	0.815779%	10,260,242	1,370,592	914,364	-	2,284,956	-	1,200,282	-	1,200,282	1,133,996
Durant	263,806	0.662943%	8,337,995	1,113,813	743,059	-	1,856,871	-	975,410	-	975,410	921,543
Dustin	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Eakly	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Earlsboro	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
East Duke	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Edmond	1,501,841	3.774119%	47,467,987	6,340,906	4,230,213	-	10,571,119	-	5,552,984	-	5,552,984	5,246,318
El Reno	252,760	0.635186%	7,988,880	1,067,177	711,947	-	1,779,123	-	934,569	-	934,569	882,957
Eldorado	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Elgin	7,908	0.019874%	249,957	33,390	22,275	-	55,665	-	29,241	-	29,241	27,626
Elk City	176,952	0.444680%	5,592,844	747,108	498,418	-	1,245,526	-	654,272	-	654,272	618,139
Elmore City	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Empire City	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Enid	725,150	1.822298%	22,919,477	3,061,647	2,042,519	-	5,104,167	-	2,681,207	-	2,681,207	2,533,136
Erick	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Eufaula	1,560	0.003920%	49,306	6,586	4,394	-	10,980	-	5,768	-	5,768	5,449
Fairfax	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402

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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Fairland	1,440	0.003619%	45,513	6,080	4,056	-	10,136	-	5,324	-	5,324	5,030
Fairmont	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Fairview	6,149	0.015452%	194,343	25,961	17,319	-	43,280	-	22,735	-	22,735	21,479
Fargo	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Fletcher	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Forest Park	420	0.001055%	13,275	1,773	1,183	-	2,956	-	1,553	-	1,553	1,467
Forgan	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Fort Cobb	1,012	0.002543%	31,986	4,273	2,850	-	7,123	-	3,742	-	3,742	3,535
Fort Gibson	15,735	0.039541%	497,313	66,432	44,319	-	110,752	-	58,178	-	58,178	54,965
Fort Supply	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Foss	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Foyil	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Francis	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Frederick	47,674	0.119804%	1,506,801	201,283	134,282	-	335,564	-	176,271	-	176,271	166,537
Freedom	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Gage	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Garber	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Gate	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Geary	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Geronimo	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Glencoe	1,440	0.003619%	45,513	6,080	4,056	-	10,136	-	5,324	-	5,324	5,030
Glenpool	168,997	0.424688%	5,341,401	713,519	476,011	-	1,189,530	-	624,857	-	624,857	590,349
Goldsby	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Goltry	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Goodwell	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Gooseneck Bend	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Gore	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Gotebo	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Gracemont	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Grady Co.	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Grandfield	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982

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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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Granite	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Greenfield	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Grove	34,344	0.086307%	1,085,508	145,005	96,737	-	241,743	-	126,987	-	126,987	119,974
Guthrie	214,342	0.538642%	6,774,622	904,973	603,735	-	1,508,708	-	792,521	-	792,521	748,753
Guymon	160,134	0.402415%	5,061,274	676,099	451,046	-	1,127,145	-	592,087	-	592,087	559,389
Haileyville	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Hammon	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Hardesty	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Harrah	33,235	0.083521%	1,050,458	140,323	93,614	-	233,937	-	122,887	-	122,887	116,100
Hartshorne	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Haskell	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Haworth	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Haywood/Appelar	360	0.000905%	11,378	1,520	1,014	-	2,534	-	1,331	-	1,331	1,258
Healdton	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Heavener	1,211	0.003043%	38,276	5,113	3,411	-	8,524	-	4,478	-	4,478	4,230
Helena	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Hennepin	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Hennessey	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Henryetta	75,154	0.188861%	2,375,347	317,305	211,684	-	528,990	-	277,877	-	277,877	262,531
Hickory	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Hickory Hills	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Hinton	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Hitchcock	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
Hobart	24,133	0.060645%	762,751	101,890	67,974	-	169,865	-	89,229	-	89,229	84,302
Hochatown	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Holdenville	33,054	0.083064%	1,044,711	139,555	93,102	-	232,657	-	122,214	-	122,214	115,465
Hollis	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Hominy	15,832	0.039785%	500,390	66,843	44,593	-	111,437	-	58,537	-	58,537	55,305
Hooker	2,220	0.005579%	70,166	9,373	6,253	-	15,626	-	8,208	-	8,208	7,755
Howe	2,160	0.005428%	68,270	9,120	6,084	-	15,204	-	7,986	-	7,986	7,545
Hugo	75,065	0.188637%	2,372,538	316,930	211,434	-	528,364	-	277,548	-	277,548	262,221

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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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments		Changes in Assumptions	Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Hulbert	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Hunter	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Hwy 51 W	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Hydro	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Idabel	59,865	0.150440%	1,892,124	252,755	168,621	-	421,376	-	221,348	-	221,348	209,124
Indiahoma	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Inola	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Jacktown	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Jay	1,740	0.004373%	54,995	7,346	4,901	-	12,247	-	6,434	-	6,434	6,078
Jenks	137,974	0.346727%	4,360,871	582,537	388,629	-	971,166	-	510,151	-	510,151	481,978
Jennings	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Jet	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Joy	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
Kansas	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Kaw City	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Keefeton	1,740	0.004373%	54,995	7,346	4,901	-	12,247	-	6,434	-	6,434	6,078
Kellyville	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Keota	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Ketchum	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Keyes	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Kiefer	1,886	0.004741%	59,625	7,965	5,314	-	13,278	-	6,975	-	6,975	6,590
Kingfisher	104,256	0.261995%	3,295,169	440,178	293,656	-	733,834	-	385,481	-	385,481	364,193
Kingston	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Kinta	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Kiowa	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Konawa	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Krebs	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Kremlin	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Lahoma	1,980	0.004976%	62,581	8,360	5,577	-	13,937	-	7,321	-	7,321	6,917
Lamar	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Lamont	180	0.000452%	5,689	760	507	-	1,267	-	666	-	666	629

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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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Langley	1,440	0.003619%	45,513	6,080	4,056	-	10,136	-	5,324	-	5,324	5,030
Laverne	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Lawton	1,237,014	3.108609%	39,097,714	5,222,781	3,484,278	-	8,707,060	-	4,573,798	-	4,573,798	4,321,208
Leedey	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Lenapah	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Lexington	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Lindsay	53,457	0.134336%	1,689,579	225,699	150,571	-	376,269	-	197,653	-	197,653	186,738
Little Axe	2,520	0.006333%	79,648	10,640	7,098	-	17,738	-	9,318	-	9,318	8,803
Loco	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Locust Grove	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Lone Grove	21,582	0.054235%	682,127	91,120	60,789	-	151,910	-	79,798	-	79,798	75,391
Lone Wolf	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Longdale	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Luther	7,096	0.017833%	224,294	29,962	19,988	-	49,950	-	26,239	-	26,239	24,790
Macomb	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Madill	26,619	0.066895%	841,349	112,390	74,979	-	187,368	-	98,424	-	98,424	92,989
Mangum	24,837	0.062416%	785,026	104,866	69,959	-	174,825	-	91,835	-	91,835	86,764
Manitou	480	0.001206%	15,171	2,027	1,352	-	3,379	-	1,775	-	1,775	1,677
Mannford	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Mannsville	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Maple	180	0.000452%	5,689	760	507	-	1,267	-	666	-	666	629
Maramec	540	0.001357%	17,068	2,280	1,521	-	3,801	-	1,997	-	1,997	1,886
Marietta	2,040	0.005127%	64,477	8,613	5,746	-	14,359	-	7,543	-	7,543	7,126
Marland	480	0.001206%	15,171	2,027	1,352	-	3,379	-	1,775	-	1,775	1,677
Marlow	23,389	0.058776%	739,234	98,749	65,878	-	164,627	-	86,478	-	86,478	81,703
Marshall	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Maud	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Maysville	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
McAlester	298,477	0.750071%	9,433,823	1,260,196	840,716	-	2,100,912	-	1,103,604	-	1,103,604	1,042,657
McCurtain	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
McKey	-	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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
McCloud	14,408	0.036208%	455,400	60,834	40,584	-	101,417	-	53,274	-	53,274	50,332
Medford	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Meeker	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Meno	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Miami	165,905	0.416917%	5,243,667	700,464	467,301	-	1,167,764	-	613,424	-	613,424	579,547
Midwest City	1,016,378	2.554152%	32,124,179	4,291,237	2,862,816	-	7,154,053	-	3,758,007	-	3,758,007	3,550,470
Milburn	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Mill Creek	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Millerton	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Minco	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Monkey Island	21,841	0.054888%	690,333	92,217	61,521	-	153,737	-	80,758	-	80,758	76,298
Moore	988,138	2.483186%	31,231,622	4,172,007	2,783,274	-	6,955,281	-	3,653,593	-	3,653,593	3,451,821
Mooreland	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Morgans Corner	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Morris	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Morrison	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Mounds	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Mountain Park	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Mountain View	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Mt. View	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Muldrow	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Mulhall	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Muskogee	697,340	1.752413%	22,040,510	2,944,233	1,964,188	-	4,908,421	-	2,578,382	-	2,578,382	2,435,990
Mustang	188,961	0.474858%	5,972,396	797,809	532,243	-	1,330,052	-	698,673	-	698,673	660,089
Nash	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Newcastle	132,216	0.332257%	4,178,876	558,226	372,410	-	930,635	-	488,861	-	488,861	461,863
Newkirk	36,225	0.091032%	1,144,931	152,943	102,033	-	254,976	-	133,938	-	133,938	126,542
Nichols Hills	124,661	0.313273%	3,940,114	526,331	351,132	-	877,463	-	460,929	-	460,929	435,474
Nicoma Park	15,317	0.038491%	484,116	64,670	43,143	-	107,813	-	56,634	-	56,634	53,506
Noble	83,280	0.209282%	2,632,187	351,615	234,573	-	586,188	-	307,923	-	307,923	290,918
Norman	1,646,976	4.138843%	52,055,202	6,953,679	4,639,013	-	11,592,692	-	6,089,614	-	6,089,614	5,753,312

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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Nowata	22,386	0.056256%	707,540	94,515	63,054	-	157,569	-	82,771	-	82,771	78,200
NW Rogers	125,575	0.315569%	3,968,981	530,188	353,704	-	883,892	-	464,306	-	464,306	438,665
Oak Cliff	29,530	0.074209%	933,343	124,679	83,177	-	207,856	-	109,186	-	109,186	103,156
Oak Grove FPD	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Oakwood	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Oilton	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Okarche	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Okay	1,385	0.003480%	43,775	5,848	3,901	-	9,749	-	5,121	-	5,121	4,838
Okeene	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Okemah	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Oklahoma City	10,638,744	26.735109%	336,253,783	44,917,715	29,965,990	-	74,883,706	-	39,336,235	-	39,336,235	37,163,873
Okmulgee	143,787	0.361336%	4,544,605	607,081	405,002	-	1,012,083	-	531,645	-	531,645	502,285
Oktaha	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Olustee	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Optima	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Orlando	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Owasso	540,373	1.357954%	17,079,313	2,281,502	1,522,060	-	3,803,562	-	1,998,002	-	1,998,002	1,887,662
Paden	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Panama	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Paoli	1,380	0.003468%	43,617	5,826	3,887	-	9,714	-	5,102	-	5,102	4,821
Pauls Valley	64,754	0.162727%	2,046,655	273,398	182,392	-	455,790	-	239,425	-	239,425	226,203
Pawhuska	34,242	0.086051%	1,082,282	144,574	96,450	-	241,024	-	126,609	-	126,609	119,617
Pawnee	3,602	0.009051%	113,834	15,206	10,145	-	25,351	-	13,317	-	13,317	12,581
Perkins	10,946	0.027506%	345,952	46,213	30,830	-	77,043	-	40,471	-	40,471	38,236
Perry	70,400	0.176915%	2,225,102	297,235	198,295	-	495,530	-	260,301	-	260,301	245,926
Piedmont	49,020	0.123186%	1,549,337	206,965	138,073	-	345,037	-	181,247	-	181,247	171,238
Pink	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Pocola	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Ponca City	493,997	1.241412%	15,613,536	2,085,700	1,391,434	-	3,477,134	-	1,826,530	-	1,826,530	1,725,659
Pond Creek	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Porter	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725

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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Porum	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Poteau	28,456	0.071511%	899,409	120,146	80,153	-	200,298	-	105,216	-	105,216	99,406
Prague	1,560	0.003920%	49,306	6,586	4,394	-	10,980	-	5,768	-	5,768	5,449
Prue	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Pryor	78,381	0.196970%	2,477,344	330,930	220,774	-	551,704	-	289,809	-	289,809	273,804
Purcell	71,398	0.179423%	2,256,651	301,450	201,106	-	502,556	-	263,992	-	263,992	249,413
Putnam	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Quapaw	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Quinton	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Ralston	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Ramona	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Ratliff City	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Rattan	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Ravia	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Red Oak	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Redrock	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Reydon	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Richland	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Ringling	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Ringwood	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Ripley	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Rocky	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Roff	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Roland	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Rolling Hills	1,380	0.003468%	43,617	5,826	3,887	-	9,714	-	5,102	-	5,102	4,821
Roosevelt	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Rush Springs	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Ryan	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Salina	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Sallisaw	34,876	0.087642%	1,102,295	147,248	98,233	-	245,481	-	128,951	-	128,951	121,829
Sand Springs	283,510	0.712458%	8,960,753	1,197,002	798,557	-	1,995,559	-	1,048,263	-	1,048,263	990,372

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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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments		Changes in Assumptions	Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Sapulpa	391,754	0.984476%	12,381,986	1,654,020	1,103,448	-	2,757,468	-	1,448,491	-	1,448,491	1,368,498
Savanna	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Sayre	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Seiling	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Seminole	119,164	0.299459%	3,766,361	503,121	335,647	-	838,768	-	440,603	-	440,603	416,271
Sentinel	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Sequoyah County	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Shady Point	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Shattuck	1,560	0.003920%	49,306	6,586	4,394	-	10,980	-	5,768	-	5,768	5,449
Shawnee	489,383	1.229818%	15,467,706	2,066,219	1,378,438	-	3,444,658	-	1,809,471	-	1,809,471	1,709,542
Shidler	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Skiatook	125,232	0.314708%	3,958,153	528,741	352,739	-	881,481	-	463,040	-	463,040	437,468
Slaughterville	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Snyder	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Soper	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
South Coffeyville	1,440	0.003619%	45,513	6,080	4,056	-	10,136	-	5,324	-	5,324	5,030
Spavinaw	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Speer	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Spencer	23,600	0.059307%	745,922	99,642	66,474	-	166,117	-	87,261	-	87,261	82,442
Sperry	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Spiro	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Springer	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Sterling	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Stigler	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Stillwater	717,209	1.802343%	22,668,491	3,028,120	2,020,152	-	5,048,272	-	2,651,845	-	2,651,845	2,505,396
Stilwell	5,418	0.013615%	171,242	22,875	15,261	-	38,136	-	20,033	-	20,033	18,926
Stonebluff	480	0.001206%	15,171	2,027	1,352	-	3,379	-	1,775	-	1,775	1,677
Stonewall	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Stratford	1,320	0.003317%	41,721	5,573	3,718	-	9,291	-	4,881	-	4,881	4,611
Stringtown	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Stroud	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982

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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments		Changes in Assumptions	Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Stuart	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Sulphur	55,010	0.138241%	1,738,688	232,259	154,947	-	387,206	-	203,398	-	203,398	192,165
Summit	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
SW Lincoln	11,436	0.028738%	361,442	48,282	32,211	-	80,493	-	42,283	-	42,283	39,948
Sweetwater	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Taft	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Tahlequah	103,693	0.260579%	3,277,365	437,800	292,070	-	729,869	-	383,399	-	383,399	362,225
Talihina	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Taloga	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Tecumseh	23,373	0.058737%	738,751	98,684	65,835	-	164,520	-	86,422	-	86,422	81,649
Temple	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Terral	1,020	0.002563%	32,239	4,307	2,873	-	7,180	-	3,771	-	3,771	3,563
Texhoma	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Texola	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
The Village	181,490	0.456085%	5,736,283	766,269	511,201	-	1,277,470	-	671,052	-	671,052	633,993
Thomas	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Tipton	120	0.000302%	3,793	507	338	-	845	-	444	-	444	419
Tishomingo	13,861	0.034834%	438,111	58,524	39,043	-	97,567	-	51,252	-	51,252	48,421
Tonkawa	41,957	0.105439%	1,326,128	177,148	118,181	-	295,329	-	155,135	-	155,135	146,568
Tryon	540	0.001357%	17,068	2,280	1,521	-	3,801	-	1,997	-	1,997	1,886
Tulsa	6,515,174	16.372600%	205,922,057	27,507,641	18,351,194	-	45,858,835	-	24,089,538	-	24,089,538	22,759,182
Tushka	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Tuttle	78,308	0.196787%	2,475,040	330,623	220,569	-	551,191	-	289,539	-	289,539	273,550
Tyrone	600	0.001508%	18,964	2,533	1,690	-	4,223	-	2,218	-	2,218	2,096
Union City	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Valley View	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Valliant	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Velma	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Verden	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Vian	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Vici	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773

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, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments		Changes in Assumptions	Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Vinita	62,928	0.158137%	1,988,927	265,686	177,248	-	442,934	-	232,672	-	232,672	219,823
Wagoner	41,765	0.104955%	1,320,045	176,335	117,639	-	293,974	-	154,424	-	154,424	145,896
Wakita	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Walters	17,822	0.044787%	563,295	75,247	50,199	-	125,446	-	65,896	-	65,896	62,257
Wanette	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Wapanucka	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Warner	240	0.000603%	7,586	1,013	676	-	1,689	-	887	-	887	838
Warr Acres	182,228	0.457937%	5,759,587	769,382	513,278	-	1,282,660	-	673,778	-	673,778	636,569
Watonga	19,087	0.047966%	603,276	80,587	53,762	-	134,350	-	70,574	-	70,574	66,676
Watts	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Waukomis	1,200	0.003016%	37,928	5,067	3,380	-	8,447	-	4,437	-	4,437	4,192
Waurika	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Wayne	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Waynoka	1,620	0.004071%	51,203	6,840	4,563	-	11,403	-	5,990	-	5,990	5,659
Weatherford	112,923	0.283775%	3,569,101	476,770	318,068	-	794,839	-	417,527	-	417,527	394,469
Webbers Falls	720	0.001809%	22,757	3,040	2,028	-	5,068	-	2,662	-	2,662	2,515
Welch	840	0.002111%	26,549	3,547	2,366	-	5,913	-	3,106	-	3,106	2,934
Weleetka	660	0.001659%	20,860	2,787	1,859	-	4,646	-	2,440	-	2,440	2,306
Wellston	780	0.001960%	24,653	3,293	2,197	-	5,490	-	2,884	-	2,884	2,725
Westville	1,140	0.002865%	36,031	4,813	3,211	-	8,024	-	4,215	-	4,215	3,982
Wetumka	1,080	0.002714%	34,135	4,560	3,042	-	7,602	-	3,993	-	3,993	3,773
Wewoka	38,539	0.096847%	1,218,074	162,714	108,551	-	271,265	-	142,495	-	142,495	134,625
Whitefield	1,380	0.003468%	43,617	5,826	3,887	-	9,714	-	5,102	-	5,102	4,821
Whitehorn	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Wilburton	1,500	0.003769%	47,410	6,333	4,225	-	10,558	-	5,546	-	5,546	5,240
Willow	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Wister	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Woodcrest	1,260	0.003166%	39,824	5,320	3,549	-	8,869	-	4,659	-	4,659	4,402
Woodward	164,215	0.412673%	5,190,281	693,332	462,543	-	1,155,875	-	607,179	-	607,179	573,647
Wright City	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144
Wyandotte	900	0.002262%	28,446	3,800	2,535	-	6,335	-	3,328	-	3,328	3,144

See Independent Auditors' Report.

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



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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2017

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, 2017, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 39,793,158</b>	<b>100%</b>	<b>1,257,723,651</b>	<b>168,010,222</b>	<b>112,084,791</b>	<b>-</b>	<b>280,095,013</b>	<b>-</b>	<b>147,133,252</b>	<b>-</b>	<b>147,133,252</b>	<b>139,007,749</b>
Wynnewood	60	0.000151%	1,896	253	169	-	422	-	222	-	222	210
Yale	960	0.002412%	30,342	4,053	2,704	-	6,757	-	3,550	-	3,550	3,354
Yukon	411,253	1.033477%	12,998,280	1,736,346	1,158,370	-	2,894,717	-	1,520,588	-	1,520,588	1,436,613
	<u>\$ 39,793,158</u>	<u>100.0000%</u>	<u>1,257,723,651</u>	<u>168,010,222</u>	<u>112,084,791</u>	<u>-</u>	<u>280,095,013</u>	<u>-</u>	<u>147,133,252</u>	<u>-</u>	<u>147,133,252</u>	<u>139,007,749</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**  
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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

**June 30, 2017**

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**(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, 2017, there were 472 cities, 26 fire protection districts, and 128 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

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

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

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

See Independent Auditors’ Report.



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

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**(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, 2017, the State's contribution to the System totaled \$88,133,633. 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 2017.

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

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

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

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

*Measurement Date and Valuation Date*—The System has an annual actuarial valuation that coincides with its fiscal year end. The measurement date and valuation date covered by this valuation is June 30, 2017. The System's actuarial report is dated July 1, 2017.

*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, 2017, the membership's remaining service life was 6.23 years.

See Independent Auditors' Report.

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

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**(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, 2017 and 2016. 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, 2016, and June 30, 2017.

*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.

**2017 Percentage Change in Proportion** shows the difference between each employer's proportion determined for fiscal year 2017 and that of fiscal year 2016.

**Employer Change in Proportion of June 30, 2016, Net Pension Liability** represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2016.

**Employer Change in Proportion of June 30, 2016, Deferred Inflows** represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2016.

**Employer Change in Proportion of June 30, 2016, Deferred Outflows** represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2016.

See Independent Auditors' Report.

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

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

**Total Change in Proportionate Share of June 30, 2016, Net Pension Liability and Deferred Inflows and Outflows** shows the combined total of proportionate share changes for each employer for fiscal year 2016, to be amortized as part of pension expense commencing in 2017. 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, 2017. **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, 2017, the System had a net pension liability of \$1,257,723,651 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2017, was calculated as follows:

Total pension liability	\$ 3,767,195,100
Plan fiduciary net position	<u>2,509,471,449</u>
Employer' net pension liability	<u>\$ 1,257,723,651</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>66.61%</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>\$ 1,649,949,319</u>	<u>1,257,723,651</u>	<u>925,321,337</u>

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

See Independent Auditors’ Report.

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

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**(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, 2017, the System experienced a loss over expected experience, resulting in a system-wide deferred outflow for plan experience of \$170,533,239. 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 6.23 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2017, \$27,372,912 was included as a component of the calculation for pension expense, with the remaining balance of \$143,160,327 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 2017.

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

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**(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 2017, the System's estimated investment return was \$167,347,893. Actual investment earnings for fiscal year 2017 were \$302,619,557, which is in excess of the expected return by \$135,271,664. This amount is amortized over 5 years, resulting in \$27,054,333 used as a component of pension expense for fiscal year 2017, with the remaining balance of \$108,217,331 to be amortized over the next 4 years as a deferred inflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

*Changes in Assumptions*

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2017, 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, 2016, and June 30, 2017. Proportionate changes are then multiplied by the June 30, 2016, net pension liability, deferred outflows, and deferred inflows to determine the net effect of a change in proportion of each employer's pension expense for the current year, as well as remaining deferred inflows or deferred outflows to be amortized over future periods.

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**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**

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**(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, 2017.

	Total Fiscal (Gains)/Losses	Amount Included in 2017 Pension Expense Calculation	Deferred Inflows Balance for <u>2017</u>	Deferred Outflows Balance for <u>2017</u>	Amortization Period (Years)
Differences between Expected and Actual Experience					
2014	\$ 29,064,592	4,562,730	-	10,813,672	6.37
2015	1,225,109	194,154	-	642,647	6.31
2016	19,681,640	3,144,032	-	13,393,576	6.26
2017	170,533,239	27,372,912	-	143,160,327	6.23
Differences between Projected and Actual Earnings					
2014	(194,579,607)	(38,915,921)	(38,915,921)	-	5
2015	47,034,228	9,406,846	-	18,813,692	5
2016	155,451,833	31,090,367	-	93,271,099	5
2017	(135,271,664)	(27,054,333)	<u>(108,217,331)</u>	<u>-</u>	5
			<u>\$ (147,133,252)</u>	<u>280,095,013</u>	

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

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**(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>
2018	\$ (65,970,254)	75,771,041
2019	(27,054,333)	75,771,041
2020	(27,054,333)	63,489,675
2021	(27,054,332)	30,577,129
2022	-	28,190,360
2023	-	<u>6,295,767</u>
	<u>\$ (147,133,252)</u>	<u>280,095,013</u>

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

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**(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, 2017, the Plan's collective pension expense allocated to all participating employers was \$139,007,749. This amount as of June 30, 2017, was calculated as follows:

Service cost	\$ 61,489,198
Interest on total pension liability	257,914,126
Expensed portion of differences between expected and actual experience	35,273,828
Changes in assumptions	-
Employee contributions	(25,236,243)
Projected earnings on pension plan investments	(167,347,893)
Differences between projected and actual earnings on plan investments	(25,473,041)
Pension plan administrative expense	2,387,774
Other changes in fiduciary net position	<u>-</u>
 Total Plan (collective) pension expense	 <u>\$ 139,007,749</u>

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

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

**(4) CHANGES IN NET PENSION LIABILITY**

A summary of the changes in net pension liability for the year ended June 30, 2017, 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, 2016	\$ 3,477,473,104	2,255,758,597	1,221,714,507
Changes for the year:			
Service cost	61,489,198	-	61,489,198
Interest	257,914,126	-	257,914,126
Difference between expected and actual experience	170,533,239	-	170,533,239
Contributions—employer/municipalities	-	40,325,760	(40,325,760)
Contributions—State of Oklahoma, a non-employer contributing entity	-	88,133,633	(88,133,633)
Contributions—employee	-	25,236,243	(25,236,243)
Net investment income	-	302,619,557	(302,619,557)
Benefit payments, including refunds	(200,214,567)	(200,214,567)	-
Administrative expense	-	(2,387,774)	2,387,774
Other changes	-	-	-
Balances at June 30, 2017	<u>\$ 3,767,195,100</u>	<u>2,509,471,449</u>	<u>1,257,723,651</u>

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

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**(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, 2017.

**(6) COUNTY FIRE DEPARTMENTS**

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

**(7) CONTRIBUTIONS DURING THE MEASUREMENT PERIOD**

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

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

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

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