

**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, 2020

(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, 2020. 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, 2020, and the related notes to the Schedules.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibility, Continued

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

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer proportionate share of allocable pension plan expense, excluding that attributable to employer-paid member contributions and employer-specific amounts, for the total of all participating entities for the Plan as of and for the year ended June 30, 2020, 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, 2020, and our report thereon, dated October 19, 2020, 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
June 28, 2021

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Ada	231,904	0.535652%	252,080	0.560938%	0.025286 %	267,191	41,903	(55,004)	254,090	54,177	199,913	-
Adair	1,080	0.002495%	1,200	0.002670%	0.000176 %	1,857	291	(382)	1,766	376	1,389	-
Afton	-	0.000000%	1,500	0.003338%	0.003338 %	35,270	5,531	(7,261)	33,541	7,152	26,389	-
Agra	1,140	0.002633%	1,500	0.003338%	0.000705 %	7,446	1,168	(1,533)	7,081	1,510	5,571	-
Alderson	240	0.000554%	240	0.000534%	(0.000020)%	(214)	(34)	44	(204)	(43)	-	160
Aline	780	0.001802%	780	0.001736%	(0.000066)%	(697)	(109)	143	(663)	(141)	-	521
Allen	-	0.000000%	780	0.001736%	0.001736 %	18,340	2,876	(3,776)	17,441	3,719	13,722	-
Altus	219,579	0.507183%	224,787	0.500204%	(0.006979)%	(73,747)	(11,566)	15,181	(70,131)	(14,953)	-	55,178
Alva	55,062	0.127183%	60,329	0.134247%	0.007065 %	74,648	11,707	(15,367)	70,988	15,136	55,852	-
Amber	720	0.001663%	300	0.000668%	(0.000995)%	(10,519)	(1,650)	2,165	(10,003)	(2,133)	-	7,870
Ames	1,080	0.002495%	1,260	0.002804%	0.000309 %	3,267	512	(673)	3,107	663	2,445	-
Anadarko	151,507	0.349951%	151,737	0.337651%	(0.012300)%	(129,969)	(20,383)	26,755	(123,596)	(26,353)	-	97,243
Antlers	18,080	0.041761%	19,105	0.042512%	0.000752 %	7,941	1,245	(1,635)	7,552	1,610	5,941	-
Apache	360	0.000832%	420	0.000935%	0.000103 %	1,089	171	(224)	1,036	221	815	-
Arapaho	780	0.001802%	960	0.002136%	0.000335 %	3,535	554	(728)	3,362	717	2,645	-
Ardmore	276,219	0.638011%	284,362	0.632773%	(0.005238)%	(55,348)	(8,680)	11,394	(52,634)	(11,223)	-	41,411
Arkoma	900	0.002079%	60	0.000134%	(0.001945)%	(20,555)	(3,224)	4,232	(19,548)	(4,168)	-	15,380
Arlington	-	0.000000%	120	0.000267%	0.000267 %	2,822	443	(581)	2,683	572	2,111	-
Arnett	1,500	0.003465%	1,560	0.003471%	0.000007 %	71	11	(15)	67	14	53	-
Asher	60	0.000139%	1,380	0.003071%	0.002932 %	30,984	4,859	(6,378)	29,465	6,282	23,182	-
Atoka	1,260	0.002910%	2,220	0.004940%	0.002030 %	21,447	3,363	(4,415)	20,395	4,349	16,047	-
Atwood	1,320	0.003049%	1,080	0.002403%	(0.000646)%	(6,823)	(1,070)	1,404	(6,488)	(1,383)	-	5,105
Avant	660	0.001524%	600	0.001335%	(0.000189)%	(2,001)	(314)	412	(1,902)	(406)	-	1,497
Barnsdall	1,320	0.003049%	1,320	0.002937%	(0.000112)%	(1,179)	(185)	243	(1,122)	(239)	-	882
Bartlesville	542,853	1.253880%	548,531	1.220614%	(0.033266)%	(351,510)	(55,127)	72,362	(334,275)	(71,274)	-	263,001
Bear Creek	540	0.001247%	-	0.000000%	(0.001247)%	(13,180)	(2,067)	2,713	(12,533)	(2,672)	-	9,861
Beaver	840	0.001940%	960	0.002136%	0.000196 %	2,071	325	(426)	1,970	420	1,550	-
Beggs	-	0.000000%	1,800	0.004005%	0.004005 %	42,324	6,638	(8,713)	40,249	8,582	31,667	-
Bernice	600	0.001386%	240	0.000534%	(0.000852)%	(9,001)	(1,412)	1,853	(8,560)	(1,825)	-	6,735
Berryhill	38,193	0.088217%	47,109	0.104828%	0.016611 %	175,521	27,526	(36,132)	166,915	35,589	131,325	-
Bessie	900	0.002079%	900	0.002003%	(0.000076)%	(804)	(126)	166	(765)	(163)	-	602
Bethany	206,727	0.477499%	224,311	0.499146%	0.021648 %	228,742	35,873	(47,089)	217,527	46,381	171,146	-

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Bethel Acres	1,620	0.003742%	1,860	0.004139%	0.000397 %	4,196	658	(864)	3,990	851	3,139	-
Big Cabin	840	0.001940%	-	0.000000%	(0.001940)%	(20,502)	(3,215)	4,220	(19,497)	(4,157)	-	15,339
Billings	2,160	0.004989%	960	0.002136%	(0.002853)%	(30,146)	(4,728)	6,206	(28,668)	(6,113)	-	22,555
Binger	840	0.001940%	960	0.002136%	0.000196 %	2,071	325	(426)	1,970	420	1,550	-
Bixby	233,874	0.540201%	257,820	0.573712%	0.033511 %	354,100	55,533	(72,895)	336,738	71,799	264,939	-
Black Dog	900	0.002079%	-	0.000000%	(0.002079)%	(21,966)	(3,445)	4,522	(20,889)	(4,454)	-	16,435
Blackwell	110,339	0.254860%	114,660	0.255147%	0.000287 %	3,033	476	(624)	2,885	615	2,270	-
Blair	720	0.001663%	1,080	0.002403%	0.000740 %	7,821	1,227	(1,610)	7,438	1,586	5,852	-
Blanchard	14,840	0.034277%	15,100	0.033601%	(0.000676)%	(7,142)	(1,120)	1,470	(6,792)	(1,448)	-	5,344
Bluejacket	60	0.000139%	660	0.001469%	0.001330 %	14,054	2,204	(2,893)	13,365	2,850	10,516	-
Boise City	1,080	0.002495%	1,200	0.002670%	0.000176 %	1,857	291	(382)	1,766	376	1,389	-
Bokchito	780	0.001802%	300	0.000668%	(0.001134)%	(11,983)	(1,879)	2,467	(11,396)	(2,430)	-	8,966
Bokoshe	-	0.000000%	1,020	0.002270%	0.002270 %	23,984	3,761	(4,937)	22,808	4,863	17,945	-
Boley	180	0.000416%	300	0.000668%	0.000252 %	2,661	417	(548)	2,530	540	1,991	-
Boswell	780	0.001802%	1,260	0.002804%	0.001002 %	10,589	1,661	(2,180)	10,070	2,147	7,923	-
Bowlegs	1,140	0.002633%	1,080	0.002403%	(0.000230)%	(2,429)	(381)	500	(2,310)	(493)	-	1,818
Boynton	420	0.000970%	-	0.000000%	(0.000970)%	(10,251)	(1,608)	2,110	(9,748)	(2,079)	-	7,670
Braggs	1,500	0.003465%	1,200	0.002670%	(0.000794)%	(8,394)	(1,316)	1,728	(7,983)	(1,702)	-	6,281
Braman	300	0.000693%	-	0.000000%	(0.000693)%	(7,322)	(1,148)	1,507	(6,963)	(1,485)	-	5,478
Bray	780	0.001802%	780	0.001736%	(0.000066)%	(697)	(109)	143	(663)	(141)	-	521
Bridge Creek	1,560	0.003603%	1,560	0.003471%	(0.000132)%	(1,394)	(219)	287	(1,326)	(283)	-	1,043
Bristow	52,387	0.121005%	55,287	0.123027%	0.002023 %	21,372	3,352	(4,400)	20,324	4,334	15,991	-
Broken Arrow	1,792,383	4.140046%	2,053,635	4.569832%	0.429786 %	4,541,405	712,217	(934,889)	4,318,733	920,839	3,397,895	-
Broken Bow	188,225	0.434763%	44,587	0.099216%	(0.335547)%	(3,545,615)	(556,050)	729,897	(3,371,769)	(718,927)	-	2,652,841
Buffalo	1,200	0.002772%	1,380	0.003071%	0.000299 %	3,160	496	(651)	3,005	641	2,364	-
Bugtussle	480	0.001109%	-	0.000000%	(0.001109)%	(11,715)	(1,837)	2,412	(11,141)	(2,375)	-	8,765
Burbank	420	0.000970%	360	0.000801%	(0.000169)%	(1,786)	(280)	368	(1,698)	(362)	-	1,336
Burlington	1,200	0.002772%	1,080	0.002403%	(0.000368)%	(3,894)	(611)	802	(3,703)	(790)	-	2,913
Burns Flat	720	0.001663%	720	0.001602%	(0.000061)%	(643)	(101)	132	(612)	(130)	-	481
Butler	1,200	0.002772%	1,080	0.002403%	(0.000368)%	(3,894)	(611)	802	(3,703)	(790)	-	2,913
Byars	540	0.001247%	720	0.001602%	0.000355 %	3,750	588	(772)	3,566	760	2,806	-
Byng	900	0.002079%	300	0.000668%	(0.001411)%	(14,912)	(2,339)	3,070	(14,181)	(3,024)	-	11,157

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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Cache	1,380	0.003188%	840	0.001869%	(0.001318)%	(13,930)	(2,185)	2,868	(13,247)	(2,825)	-	10,423
Caddo	720	0.001663%	660	0.001469%	(0.000194)%	(2,054)	(322)	423	(1,953)	(417)	-	1,537
Calera	-	0.000000%	2,100	0.004673%	0.004673 %	49,378	7,744	(10,165)	46,957	10,012	36,945	-
Calumet	1,140	0.002633%	1,080	0.002403%	(0.000230)%	(2,429)	(381)	500	(2,310)	(493)	-	1,818
Calvin	660	0.001524%	845	0.001880%	0.000356 %	3,760	590	(774)	3,576	762	2,813	-
Camargo	1,020	0.002356%	1,140	0.002537%	0.000181 %	1,910	300	(393)	1,817	387	1,429	-
Canadian	720	0.001663%	-	0.000000%	(0.001663)%	(17,573)	(2,756)	3,618	(16,711)	(3,563)	-	13,148
Caney	1,080	0.002495%	1,020	0.002270%	(0.000225)%	(2,376)	(373)	489	(2,259)	(482)	-	1,778
Canton	1,440	0.003326%	1,860	0.004139%	0.000813 %	8,589	1,347	(1,768)	8,168	1,742	6,426	-
Canute	1,380	0.003188%	1,140	0.002537%	(0.000651)%	(6,876)	(1,078)	1,416	(6,539)	(1,394)	-	5,145
Capron	300	0.000693%	2,220	0.004940%	0.004247 %	44,878	7,038	(9,238)	42,677	9,100	33,578	-
Carmen	960	0.002217%	900	0.002003%	(0.000215)%	(2,269)	(356)	467	(2,157)	(460)	-	1,697
Carnegie	960	0.002217%	1,080	0.002403%	0.000186 %	1,964	308	(404)	1,868	398	1,469	-
Carney	1,240	0.002864%	-	0.000000%	(0.002864)%	(30,265)	(4,746)	6,230	(28,781)	(6,137)	-	22,644
Carter	1,080	0.002495%	1,020	0.002270%	(0.000225)%	(2,376)	(373)	489	(2,259)	(482)	-	1,778
Cashion	-	0.000000%	1,020	0.002270%	0.002270 %	23,984	3,761	(4,937)	22,808	4,863	17,945	-
Catoosa	70,182	0.162106%	77,110	0.171589%	0.009483 %	100,203	15,715	(20,628)	95,290	20,318	74,972	-
Cedar Country	2,040	0.004712%	-	0.000000%	(0.004712)%	(49,790)	(7,808)	10,250	(47,349)	(10,096)	-	37,253
Cement	2,280	0.005266%	960	0.002136%	(0.003130)%	(33,075)	(5,187)	6,809	(31,453)	(6,706)	-	24,747
Central High	5,460	0.012612%	2,520	0.005608%	(0.007004)%	(74,008)	(11,606)	15,235	(70,379)	(15,006)	-	55,373
Central Lincoln	780	0.001802%	480	0.001068%	(0.000734)%	(7,751)	(1,216)	1,596	(7,371)	(1,572)	-	5,799
Chandler	49,617	0.114605%	55,192	0.122815%	0.008210 %	86,751	13,605	(17,858)	82,497	17,590	64,907	-
Chattanooga	840	0.001940%	1,140	0.002537%	0.000597 %	6,303	989	(1,298)	5,994	1,278	4,716	-
Checotah	960	0.002217%	960	0.002136%	(0.000081)%	(858)	(135)	177	(816)	(174)	-	642
Chelsea	1,020	0.002356%	1,200	0.002670%	0.000314 %	3,321	521	(684)	3,158	673	2,485	-
Cherokee	1,260	0.002910%	-	0.000000%	(0.002910)%	(30,753)	(4,823)	6,331	(29,245)	(6,236)	-	23,009
Cheyenne	1,200	0.002772%	1,200	0.002670%	(0.000101)%	(1,072)	(168)	221	(1,020)	(217)	-	802
Chickasha	324,952	0.750574%	343,424	0.764201%	0.013627 %	143,995	22,582	(29,643)	136,935	29,197	107,738	-
Choctaw	69,043	0.159474%	72,359	0.161016%	0.001542 %	16,290	2,555	(3,354)	15,492	3,303	12,188	-
Chouteau	14,088	0.032541%	14,626	0.032547%	0.000007 %	69	11	(14)	66	14	52	-
Claremore	423,481	0.978157%	442,627	0.984952%	0.006795 %	71,801	11,260	(14,781)	68,281	14,559	53,722	-
Clayton	840	0.001940%	840	0.001869%	(0.000071)%	(751)	(118)	155	(714)	(152)	-	562

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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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Cleo Springs	1,012	0.002338%	1,560	0.003471%	0.001134 %	11,981	1,879	(2,466)	11,394	2,429	8,964	-
Cleveland	29,066	0.067137%	27,295	0.060738%	(0.006398)%	(67,610)	(10,603)	13,918	(64,295)	(13,709)	-	50,586
Clinton	77,339	0.178638%	83,101	0.184919%	0.006280 %	66,364	10,408	(13,662)	63,110	13,456	49,654	-
Coalgate	38,306	0.088480%	55,991	0.124594%	0.036114 %	381,602	59,846	(78,556)	362,892	77,376	285,516	-
Cogar	-	0.000000%	240	0.000534%	0.000534 %	5,643	885	(1,162)	5,367	1,144	4,222	-
Colbert	-	0.000000%	1,080	0.002403%	0.002403 %	25,394	3,983	(5,228)	24,149	5,149	19,000	-
Colcord	1,860	0.004296%	240	0.000534%	(0.003762)%	(39,754)	(6,234)	8,184	(37,804)	(8,061)	-	29,744
Cole	660	0.001524%	780	0.001736%	0.000211 %	2,232	350	(459)	2,122	453	1,670	-
Coleman	180	0.000416%	-	0.000000%	(0.000416)%	(4,393)	(689)	904	(4,178)	(891)	-	3,287
Collinsville	132,960	0.307111%	148,136	0.329639%	0.022528 %	238,048	37,332	(49,004)	226,376	48,268	178,108	-
Collinsville RFPD	16,484	0.038076%	16,738	0.037246%	(0.000829)%	(8,761)	(1,374)	1,804	(8,331)	(1,776)	-	6,555
Colony	60	0.000139%	-	0.000000%	(0.000139)%	(1,464)	(230)	301	(1,393)	(297)	-	1,096
Comanche	25,851	0.059710%	24,221	0.053898%	(0.005812)%	(61,416)	(9,632)	12,643	(58,405)	(12,453)	-	45,952
Commerce	1,260	0.002910%	1,560	0.003471%	0.000561 %	5,928	930	(1,220)	5,638	1,202	4,435	-
Copan	240	0.000554%	2,040	0.004539%	0.003985 %	42,110	6,604	(8,669)	40,045	8,538	31,507	-
Cordell	16,124	0.037244%	25,260	0.056209%	0.018965 %	200,395	31,427	(41,253)	190,569	40,633	149,936	-
Corn	780	0.001802%	660	0.001469%	(0.000333)%	(3,519)	(552)	724	(3,346)	(713)	-	2,633
County Fire Departments	90,960	0.210099%	90,720	0.201874%	(0.008226)%	(86,916)	(13,631)	17,892	(82,655)	(17,624)	-	65,031
Covington	900	0.002079%	1,020	0.002270%	0.000191 %	2,017	316	(415)	1,919	409	1,509	-
Coweta	158,204	0.365419%	186,632	0.415301%	0.049882 %	527,085	82,661	(108,505)	501,241	106,874	394,367	-
Cox's Store	2,520	0.005821%	-	0.000000%	(0.005821)%	(61,505)	(9,646)	12,661	(58,490)	(12,471)	-	46,018
Coyle	-	0.000000%	420	0.000935%	0.000935 %	9,876	1,549	(2,033)	9,391	2,002	7,389	-
Crescent	1,140	0.002633%	1,200	0.002670%	0.000037 %	392	62	(81)	373	80	293	-
Cromwell	660	0.001524%	780	0.001736%	0.000211 %	2,232	350	(459)	2,122	453	1,670	-
Crowder	1,020	0.002356%	600	0.001335%	(0.001021)%	(10,787)	(1,692)	2,221	(10,258)	(2,187)	-	8,071
Cushing	148,412	0.342803%	156,198	0.347578%	0.004775 %	50,457	7,913	(10,387)	47,983	10,231	37,752	-
Custer City	660	0.001524%	660	0.001469%	(0.000056)%	(590)	(92)	121	(561)	(120)	-	441
Cyril	1,260	0.002910%	1,080	0.002403%	(0.000507)%	(5,358)	(840)	1,103	(5,095)	(1,086)	-	4,009
Dacoma	1,020	0.002356%	1,020	0.002270%	(0.000086)%	(911)	(143)	188	(867)	(185)	-	682
Davenport	720	0.001663%	-	0.000000%	(0.001663)%	(17,573)	(2,756)	3,618	(16,711)	(3,563)	-	13,148
Davidson	1,380	0.003188%	660	0.001469%	(0.001719)%	(18,163)	(2,848)	3,739	(17,272)	(3,683)	-	13,589
Davis	1,380	0.003188%	1,380	0.003071%	(0.000117)%	(1,233)	(193)	254	(1,173)	(250)	-	923

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Deer Creek	15,643	0.036132%	7,031	0.015646%	(0.020486)%	(216,466)	(33,948)	44,562	(205,853)	(43,892)	-	161,961
Del City	255,439	0.590013%	305,750	0.680367%	0.090353 %	954,730	149,728	(196,540)	907,919	193,586	714,333	-
Delaware	-	0.000000%	1,320	0.002937%	0.002937 %	31,038	4,868	(6,389)	29,516	6,293	23,222	-
Depew	1,080	0.002495%	300	0.000668%	(0.001827)%	(19,305)	(3,028)	3,974	(18,359)	(3,914)	-	14,444
Dewar	540	0.001247%	840	0.001869%	0.000622 %	6,572	1,031	(1,353)	6,249	1,332	4,917	-
Dewey	1,140	0.002633%	1,200	0.002670%	0.000037 %	392	62	(81)	373	80	293	-
Dibble	-	0.000000%	2,220	0.004940%	0.004940 %	52,200	8,186	(10,746)	49,640	10,584	39,056	-
Dickson	1,260	0.002910%	1,020	0.002270%	(0.000641)%	(6,769)	(1,062)	1,393	(6,437)	(1,373)	-	5,065
Dill City	840	0.001940%	600	0.001335%	(0.000605)%	(6,394)	(1,003)	1,316	(6,080)	(1,296)	-	4,784
Dover	1,020	0.002356%	1,080	0.002403%	0.000047 %	499	78	(103)	475	101	374	-
Drummond	960	0.002217%	60	0.000134%	(0.002084)%	(22,020)	(3,453)	4,533	(20,940)	(4,465)	-	16,475
Drumright	27,753	0.064104%	29,949	0.066645%	0.002540 %	26,842	4,210	(5,526)	25,526	5,443	20,083	-
Duncan	339,968	0.785257%	357,512	0.795550%	0.010293 %	108,758	17,056	(22,389)	103,425	22,052	81,373	-
Durant	292,904	0.676550%	295,236	0.656971%	(0.019579)%	(206,885)	(32,445)	42,589	(196,741)	(41,949)	-	154,792
Dustin	840	0.001940%	780	0.001736%	(0.000205)%	(2,161)	(339)	445	(2,055)	(438)	-	1,617
Eakly	780	0.001802%	720	0.001602%	(0.000199)%	(2,108)	(331)	434	(2,004)	(427)	-	1,577
Earlsboro	1,440	0.003326%	1,020	0.002270%	(0.001056)%	(11,162)	(1,751)	2,298	(10,615)	(2,263)	-	8,352
East Duke	780	0.001802%	720	0.001602%	(0.000199)%	(2,108)	(331)	434	(2,004)	(427)	-	1,577
Edmond	1,713,989	3.958969%	1,807,139	4.021318%	0.062349 %	658,818	103,321	(135,624)	626,516	133,585	492,930	-
El Reno	302,681	0.699132%	316,983	0.705363%	0.006231 %	65,845	10,326	(13,555)	62,617	13,351	49,265	-
Eldorado	900	0.002079%	-	0.000000%	(0.002079)%	(21,966)	(3,445)	4,522	(20,889)	(4,454)	-	16,435
Elgin	8,296	0.019161%	8,102	0.018030%	(0.001132)%	(11,956)	(1,875)	2,461	(11,370)	(2,424)	-	8,946
Elk City	169,907	0.392452%	168,847	0.375725%	(0.016727)%	(176,754)	(27,720)	36,386	(168,087)	(35,839)	-	132,248
Elmer Rural	60	0.000139%	-	0.000000%	(0.000139)%	(1,464)	(230)	301	(1,393)	(297)	-	1,096
Elmore City	180	0.000416%	1,980	0.004406%	0.003990 %	42,163	6,612	(8,680)	40,096	8,549	31,547	-
Empire City	1,200	0.002772%	1,260	0.002804%	0.000032 %	339	53	(70)	322	69	253	-
Enid	760,430	1.756440%	793,439	1.765592%	0.009152 %	96,707	15,166	(19,908)	91,965	19,609	72,357	-
Erick	1,140	0.002633%	900	0.002003%	(0.000630)%	(6,662)	(1,045)	1,371	(6,335)	(1,351)	-	4,984
Eufaula	1,200	0.002772%	1,140	0.002537%	(0.000235)%	(2,483)	(389)	511	(2,361)	(503)	-	1,858
Fairfax	1,020	0.002356%	1,140	0.002537%	0.000181 %	1,910	300	(393)	1,817	387	1,429	-
Fairland	1,200	0.002772%	1,440	0.003204%	0.000433 %	4,571	717	(941)	4,347	927	3,420	-
Fairmont	600	0.001386%	540	0.001202%	(0.000184)%	(1,947)	(305)	401	(1,851)	(395)	-	1,457

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Fairview	6,614	0.015277%	6,920	0.015399%	0.000122 %	1,287	202	(265)	1,224	261	963	-
Fargo	1,980	0.004573%	900	0.002003%	(0.002571)%	(27,164)	(4,260)	5,592	(25,832)	(5,508)	-	20,324
Fire Protection District—												
Deer Creek	-	0.000000%	13,576	0.030209%	0.030209 %	319,213	50,061	(65,713)	303,561	64,725	238,836	-
Fletcher	1,740	0.004019%	-	0.000000%	(0.004019)%	(42,468)	(6,660)	8,742	(40,386)	(8,611)	-	31,775
Forest Park	360	0.000832%	300	0.000668%	(0.000164)%	(1,732)	(272)	357	(1,648)	(351)	-	1,296
Forgan	1,080	0.002495%	660	0.001469%	(0.001026)%	(10,841)	(1,700)	2,232	(10,309)	(2,198)	-	8,111
Fort Cobb	1,080	0.002495%	1,020	0.002270%	(0.000225)%	(2,376)	(373)	489	(2,259)	(482)	-	1,778
Fort Gibson	16,998	0.039262%	22,165	0.049323%	0.010061 %	106,311	16,672	(21,885)	101,098	21,556	79,542	-
Fort Supply	1,080	0.002495%	1,080	0.002403%	(0.000091)%	(965)	(151)	199	(918)	(196)	-	722
Foss	960	0.002217%	720	0.001602%	(0.000615)%	(6,501)	(1,020)	1,338	(6,182)	(1,318)	-	4,864
Foyil	900	0.002079%	960	0.002136%	0.000057 %	607	95	(125)	577	123	454	-
Francis	1,800	0.004158%	780	0.001736%	(0.002422)%	(25,592)	(4,014)	5,268	(24,337)	(5,189)	-	19,148
Frederick	45,957	0.106152%	48,963	0.108955%	0.002803 %	29,623	4,646	(6,098)	28,171	6,007	22,164	-
Freedom	1,080	0.002495%	900	0.002003%	(0.000492)%	(5,197)	(815)	1,070	(4,943)	(1,054)	-	3,889
Gage	720	0.001663%	720	0.001602%	(0.000061)%	(643)	(101)	132	(612)	(130)	-	481
Garber	1,200	0.002772%	960	0.002136%	(0.000636)%	(6,715)	(1,053)	1,382	(6,386)	(1,362)	-	5,024
Gate	1,320	0.003049%	120	0.000267%	(0.002782)%	(29,395)	(4,610)	6,051	(27,954)	(5,960)	-	21,994
Geary	1,200	0.002772%	1,200	0.002670%	(0.000101)%	(1,072)	(168)	221	(1,020)	(217)	-	802
Geronimo	720	0.001663%	660	0.001469%	(0.000194)%	(2,054)	(322)	423	(1,953)	(417)	-	1,537
Glencoe	1,320	0.003049%	1,380	0.003071%	0.000022 %	231	36	(48)	220	47	173	-
Glenpool	214,900	0.496375%	240,004	0.534067%	0.037691 %	398,273	62,460	(81,988)	378,745	80,756	297,989	-
Goldsbey	840	0.001940%	780	0.001736%	(0.000205)%	(2,161)	(339)	445	(2,055)	(438)	-	1,617
Goltry	900	0.002079%	960	0.002136%	0.000057 %	607	95	(125)	577	123	454	-
Goodwell	840	0.001940%	960	0.002136%	0.000196 %	2,071	325	(426)	1,970	420	1,550	-
Gooseneck Bend	780	0.001802%	2,280	0.005074%	0.003272 %	34,573	5,422	(7,117)	32,878	7,010	25,868	-
Gore	840	0.001940%	60	0.000134%	(0.001807)%	(19,091)	(2,994)	3,930	(18,155)	(3,871)	-	14,284
Gotebo	780	0.001802%	780	0.001736%	(0.000066)%	(697)	(109)	143	(663)	(141)	-	521
Gracemont	-	0.000000%	720	0.001602%	0.001602 %	16,930	2,655	(3,485)	16,100	3,433	12,667	-
Grandfield	1,140	0.002633%	1,140	0.002537%	(0.000096)%	(1,019)	(160)	210	(969)	(207)	-	762
Granite	1,140	0.002633%	-	0.000000%	(0.002633)%	(27,824)	(4,364)	5,728	(26,460)	(5,642)	-	20,818
Greenfield	1,560	0.003603%	120	0.000267%	(0.003336)%	(35,253)	(5,529)	7,257	(33,525)	(7,148)	-	26,376

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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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Grove	38,989	0.090057%	39,644	0.088217%	(0.001840)%	(19,438)	(3,048)	4,002	(18,485)	(3,941)	-	14,544
Guthrie	221,871	0.512478%	229,866	0.511507%	(0.000971)%	(10,259)	(1,609)	2,112	(9,756)	(2,080)	-	7,676
Guymon	144,642	0.334094%	132,471	0.294781%	(0.039313)%	(415,412)	(65,148)	85,516	(395,044)	(84,231)	-	310,813
Haileyville	1,260	0.002910%	660	0.001469%	(0.001442)%	(15,234)	(2,389)	3,136	(14,487)	(3,089)	-	11,398
Hammon	2,160	0.004989%	1,440	0.003204%	(0.001785)%	(18,860)	(2,958)	3,882	(17,935)	(3,824)	-	14,111
Hardesty	360	0.000832%	480	0.001068%	0.000237 %	2,500	392	(515)	2,377	507	1,870	-
Harrah	35,032	0.080917%	34,697	0.077210%	(0.003707)%	(39,175)	(6,144)	8,064	(37,254)	(7,943)	-	29,311
Hartshorne	840	0.001940%	-	0.000000%	(0.001940)%	(20,502)	(3,215)	4,220	(19,497)	(4,157)	-	15,339
Haskell	840	0.001940%	1,080	0.002403%	0.000463 %	4,893	767	(1,007)	4,653	992	3,661	-
Hastings	660	0.001524%	-	0.000000%	(0.001524)%	(16,109)	(2,526)	3,316	(15,319)	(3,266)	-	12,052
Haworth	1,320	0.003049%	1,500	0.003338%	0.000289 %	3,053	479	(628)	2,903	619	2,284	-
Healdton	1,260	0.002910%	1,020	0.002270%	(0.000641)%	(6,769)	(1,062)	1,393	(6,437)	(1,373)	-	5,065
Heavener	1,260	0.002910%	1,080	0.002403%	(0.000507)%	(5,358)	(840)	1,103	(5,095)	(1,086)	-	4,009
Helena	1,200	0.002772%	1,380	0.003071%	0.000299 %	3,160	496	(651)	3,005	641	2,364	-
Hennessey	900	0.002079%	960	0.002136%	0.000057 %	607	95	(125)	577	123	454	-
Henryetta	77,825	0.179760%	75,879	0.168849%	(0.010912)%	(115,299)	(18,082)	23,735	(109,645)	(23,379)	-	86,267
Hickory	720	0.001663%	-	0.000000%	(0.001663)%	(17,573)	(2,756)	3,618	(16,711)	(3,563)	-	13,148
Hickory Hills	1,020	0.002356%	780	0.001736%	(0.000620)%	(6,555)	(1,028)	1,349	(6,233)	(1,329)	-	4,904
Hinton	1,200	0.002772%	1,020	0.002270%	(0.000502)%	(5,305)	(832)	1,092	(5,045)	(1,076)	-	3,969
Hitchcock	1,200	0.002772%	540	0.001202%	(0.001570)%	(16,591)	(2,602)	3,415	(15,778)	(3,364)	-	12,413
Hobart	24,289	0.056103%	25,498	0.056739%	0.000636 %	6,716	1,053	(1,383)	6,387	1,362	5,025	-
Holdenville	34,579	0.079872%	29,915	0.066568%	(0.013304)%	(140,576)	(22,046)	28,939	(133,683)	(28,504)	-	105,180
Hollis	960	0.002217%	960	0.002136%	(0.000081)%	(858)	(135)	177	(816)	(174)	-	642
Hominy	16,892	0.039016%	19,078	0.042453%	0.003436 %	36,310	5,694	(7,475)	34,529	7,362	27,167	-
Hooker	1,080	0.002495%	-	0.000000%	(0.002495)%	(26,359)	(4,134)	5,426	(25,067)	(5,345)	-	19,722
Howe	660	0.001524%	-	0.000000%	(0.001524)%	(16,109)	(2,526)	3,316	(15,319)	(3,266)	-	12,052
Hugo	77,694	0.179456%	81,029	0.180309%	0.000852 %	9,005	1,412	(1,854)	8,564	1,826	6,738	-
Hulbert	1,380	0.003188%	1,200	0.002670%	(0.000517)%	(5,465)	(857)	1,125	(5,197)	(1,108)	-	4,089
Hunter	780	0.001802%	480	0.001068%	(0.000734)%	(7,751)	(1,216)	1,596	(7,371)	(1,572)	-	5,799
Hydro	1,080	0.002495%	840	0.001869%	(0.000625)%	(6,608)	(1,036)	1,360	(6,284)	(1,340)	-	4,944
Idabel	61,880	0.142929%	59,506	0.132416%	(0.010514)%	(111,093)	(17,422)	22,869	(105,646)	(22,526)	-	83,120
Indiahoma	780	0.001802%	1,020	0.002270%	0.000468 %	4,946	776	(1,018)	4,704	1,003	3,701	-

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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Inola	1,200	0.002772%	-	0.000000%	(0.002772)%	(29,288)	(4,593)	6,029	(27,852)	(5,939)	-	21,914
Jacktown	-	0.000000%	480	0.001068%	0.001068 %	11,286	1,770	(2,323)	10,733	2,288	8,445	-
Jay	720	0.001663%	900	0.002003%	0.000340 %	3,589	563	(739)	3,413	728	2,685	-
Jenks	160,000	0.369567%	168,765	0.375543%	0.005976 %	63,149	9,904	(13,000)	60,053	12,805	47,249	-
Jennings	-	0.000000%	840	0.001869%	0.001869 %	19,751	3,098	(4,066)	18,783	4,005	14,778	-
Jet	-	0.000000%	1,740	0.003872%	0.003872 %	40,913	6,416	(8,422)	38,907	8,296	30,611	-
Jones	2,310	0.005336%	-	0.000000%	(0.005336)%	(56,380)	(8,842)	11,606	(53,615)	(11,432)	-	42,184
Kansas	1,380	0.003188%	180	0.000401%	(0.002787)%	(29,449)	(4,618)	6,062	(28,005)	(5,971)	-	22,034
Kaw City	900	0.002079%	720	0.001602%	(0.000477)%	(5,037)	(790)	1,037	(4,790)	(1,021)	-	3,768
Kellyville	1,320	0.003049%	1,260	0.002804%	(0.000245)%	(2,590)	(406)	533	(2,463)	(525)	-	1,938
Keota	1,080	0.002495%	960	0.002136%	(0.000358)%	(3,787)	(594)	780	(3,601)	(768)	-	2,833
Ketchum	-	0.000000%	3,420	0.007610%	0.007610 %	80,416	12,611	(16,554)	76,473	16,306	60,167	-
Keyes	900	0.002079%	720	0.001602%	(0.000477)%	(5,037)	(790)	1,037	(4,790)	(1,021)	-	3,768
Kiefer	739	0.001707%	3,070	0.006832%	0.005125 %	54,155	8,493	(11,148)	51,500	10,981	40,519	-
Kingfisher	136,799	0.315978%	145,848	0.324546%	0.008569 %	90,544	14,200	(18,639)	86,104	18,359	67,745	-
Kingston	1,200	0.002772%	840	0.001869%	(0.000903)%	(9,537)	(1,496)	1,963	(9,069)	(1,934)	-	7,136
Kinta	-	0.000000%	600	0.001335%	0.001335 %	14,108	2,213	(2,904)	13,416	2,861	10,556	-
Kiowa	420	0.000970%	420	0.000935%	(0.000036)%	(375)	(59)	77	(357)	(76)	-	281
Krebs	240	0.000554%	1,500	0.003338%	0.002784 %	29,412	4,613	(6,055)	27,970	5,964	22,006	-
Kremlin	2,100	0.004851%	-	0.000000%	(0.004851)%	(51,254)	(8,038)	10,551	(48,741)	(10,393)	-	38,349
Lahoma	1,080	0.002495%	120	0.000267%	(0.002228)%	(23,538)	(3,691)	4,845	(22,384)	(4,773)	-	17,611
Lamont	1,020	0.002356%	-	0.000000%	(0.002356)%	(24,895)	(3,904)	5,125	(23,674)	(5,048)	-	18,627
Langley	1,260	0.002910%	1,200	0.002670%	(0.000240)%	(2,537)	(398)	522	(2,412)	(514)	-	1,898
Laverne	1,320	0.003049%	1,440	0.003204%	0.000155 %	1,642	258	(338)	1,562	333	1,229	-
Lawton	1,289,414	2.978288%	1,186,403	2.640032%	(0.338255)%	(3,574,229)	(560,537)	735,787	(3,398,979)	(724,729)	-	2,674,250
Leedey	1,380	0.003188%	1,140	0.002537%	(0.000651)%	(6,876)	(1,078)	1,416	(6,539)	(1,394)	-	5,145
Lenapah	540	0.001247%	900	0.002003%	0.000755 %	7,982	1,252	(1,643)	7,591	1,619	5,972	-
Lexington	1,200	0.002772%	1,080	0.002403%	(0.000368)%	(3,894)	(611)	802	(3,703)	(790)	-	2,913
Lindsay	60,456	0.139642%	58,935	0.131146%	(0.008496)%	(89,775)	(14,079)	18,481	(85,373)	(18,203)	-	67,170
Little Axe	1,020	0.002356%	1,860	0.004139%	0.001783 %	18,840	2,955	(3,878)	17,916	3,820	14,096	-
Loco	840	0.001940%	840	0.001869%	(0.000071)%	(751)	(118)	155	(714)	(152)	-	562
Locust Grove	1,020	0.002356%	1,020	0.002270%	(0.000086)%	(911)	(143)	188	(867)	(185)	-	682

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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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Lone Grove	23,341	0.053913%	23,923	0.053235%	(0.000678)%	(7,169)	(1,124)	1,476	(6,817)	(1,454)	-	5,364
Lone Wolf	1,140	0.002633%	-	0.000000%	(0.002633)%	(27,824)	(4,364)	5,728	(26,460)	(5,642)	-	20,818
Longdale	960	0.002217%	240	0.000534%	(0.001683)%	(17,787)	(2,790)	3,662	(16,915)	(3,607)	-	13,309
Loyal	600	0.001386%	-	0.000000%	(0.001386)%	(14,644)	(2,297)	3,015	(13,926)	(2,969)	-	10,957
Luther	720	0.001663%	960	0.002136%	0.000473 %	5,000	784	(1,029)	4,755	1,014	3,741	-
Macomb	120	0.000277%	1,200	0.002670%	0.002393 %	25,287	3,966	(5,206)	24,047	5,127	18,920	-
Madill	30,304	0.069996%	29,571	0.065802%	(0.004194)%	(44,319)	(6,950)	9,123	(42,146)	(8,986)	-	33,160
Manchester	1,620	0.003742%	-	0.000000%	(0.003742)%	(39,539)	(6,201)	8,139	(37,600)	(8,017)	-	29,583
Mangum	24,483	0.056551%	23,638	0.052600%	(0.003950)%	(41,741)	(6,546)	8,593	(39,695)	(8,464)	-	31,231
Manitou	840	0.001940%	720	0.001602%	(0.000338)%	(3,572)	(560)	735	(3,397)	(724)	-	2,673
Mannford	1,140	0.002633%	1,140	0.002537%	(0.000096)%	(1,019)	(160)	210	(969)	(207)	-	762
Mannsville	780	0.001802%	600	0.001335%	(0.000466)%	(4,929)	(773)	1,015	(4,688)	(999)	-	3,688
Maramec	480	0.001109%	540	0.001202%	0.000093 %	982	154	(202)	934	199	735	-
Marietta	-	0.000000%	2,040	0.004539%	0.004539 %	47,967	7,523	(9,874)	45,615	9,726	35,889	-
Marland	780	0.001802%	720	0.001602%	(0.000199)%	(2,108)	(331)	434	(2,004)	(427)	-	1,577
Marlow	26,791	0.061881%	27,597	0.061410%	(0.000471)%	(4,978)	(781)	1,025	(4,734)	(1,009)	-	3,725
Marshall	60	0.000139%	1,980	0.004406%	0.004267 %	45,092	7,072	(9,283)	42,881	9,143	33,738	-
Maud	1,140	0.002633%	1,200	0.002670%	0.000037 %	392	62	(81)	373	80	293	-
Maysville	1,020	0.002356%	960	0.002136%	(0.000220)%	(2,322)	(364)	478	(2,208)	(471)	-	1,737
McAlester	317,200	0.732668%	336,144	0.748001%	0.015333 %	162,017	25,409	(33,353)	154,074	32,852	121,222	-
McCurtain	1,020	0.002356%	840	0.001869%	(0.000487)%	(5,144)	(807)	1,059	(4,892)	(1,043)	-	3,849
McKey	300	0.000693%	-	0.000000%	(0.000693)%	(7,322)	(1,148)	1,507	(6,963)	(1,485)	-	5,478
McLoud	14,466	0.033413%	15,151	0.033715%	0.000302 %	3,191	500	(657)	3,035	647	2,388	-
Medford	900	0.002079%	1,020	0.002270%	0.000191 %	2,017	316	(415)	1,919	409	1,509	-
Meeker	900	0.002079%	660	0.001469%	(0.000610)%	(6,447)	(1,011)	1,327	(6,131)	(1,307)	-	4,824
Meno	1,080	0.002495%	1,140	0.002537%	0.000042 %	446	70	(92)	424	90	334	-
Miami	170,934	0.394823%	168,865	0.375764%	(0.019059)%	(201,391)	(31,584)	41,458	(191,516)	(40,835)	-	150,681
Midwest City	1,096,998	2.533845%	1,153,049	2.565811%	0.031966 %	337,770	52,972	(69,533)	321,209	68,488	252,721	-
Milburn	720	0.001663%	780	0.001736%	0.000073 %	767	120	(158)	730	156	574	-
Mill Creek	-	0.000000%	1,080	0.002403%	0.002403 %	25,394	3,983	(5,228)	24,149	5,149	19,000	-
Millerton	720	0.001663%	480	0.001068%	(0.000595)%	(6,287)	(986)	1,294	(5,978)	(1,275)	-	4,704
Minco	1,140	0.002633%	240	0.000534%	(0.002099)%	(22,181)	(3,479)	4,566	(21,093)	(4,497)	-	16,596

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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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Monkey Island	23,010	0.053149%	25,784	0.057376%	0.004227 %	44,664	7,004	(9,194)	42,474	9,056	33,417	-
Moore	1,055,212	2.437327%	1,024,490	2.279738%	(0.157589)%	(1,665,194)	(261,148)	342,795	(1,583,547)	(337,643)	-	1,245,904
Mooreland	1,260	0.002910%	60	0.000134%	(0.002777)%	(29,342)	(4,602)	6,040	(27,903)	(5,950)	-	21,954
Morgan's Corner	960	0.002217%	480	0.001068%	(0.001149)%	(12,144)	(1,905)	2,500	(11,549)	(2,462)	-	9,086
Morris	900	0.002079%	120	0.000267%	(0.001812)%	(19,145)	(3,002)	3,941	(18,206)	(3,882)	-	14,324
Morrison	2,340	0.005405%	1,200	0.002670%	(0.002735)%	(28,896)	(4,532)	5,949	(27,479)	(5,859)	-	21,620
Mounds	720	0.001663%	840	0.001869%	0.000206 %	2,178	342	(448)	2,071	442	1,630	-
Mountain Park	180	0.000416%	420	0.000935%	0.000519 %	5,482	860	(1,129)	5,214	1,112	4,102	-
Mt. View	1,680	0.003880%	1,020	0.002270%	(0.001611)%	(17,020)	(2,669)	3,504	(16,185)	(3,451)	-	12,734
Muldrow	1,080	0.002495%	1,440	0.003204%	0.000710 %	7,500	1,176	(1,544)	7,132	1,521	5,611	-
Mulhall	1,020	0.002356%	960	0.002136%	(0.000220)%	(2,322)	(364)	478	(2,208)	(471)	-	1,737
Muskogee	749,158	1.730404%	766,163	1.704897%	(0.025508)%	(269,530)	(42,270)	55,485	(256,315)	(54,651)	-	201,663
Mustang	211,942	0.489544%	232,271	0.516860%	0.027316 %	288,639	45,267	(59,419)	274,487	58,526	215,961	-
Nash	1,620	0.003742%	180	0.000401%	(0.003341)%	(35,307)	(5,537)	7,268	(33,576)	(7,159)	-	26,417
Newcastle	132,987	0.307172%	146,132	0.325178%	0.018006 %	190,259	29,838	(39,167)	180,930	38,578	142,353	-
Newkirk	38,299	0.088463%	39,506	0.087911%	(0.000552)%	(5,838)	(916)	1,202	(5,552)	(1,184)	-	4,368
Nichols Hills	154,797	0.357550%	167,566	0.372875%	0.015326 %	161,941	25,397	(33,337)	154,001	32,836	121,165	-
Nicoma Park	12,804	0.029576%	13,399	0.029817%	0.000241 %	2,551	400	(525)	2,426	517	1,909	-
Noble	89,599	0.206955%	81,841	0.182117%	(0.024839)%	(262,460)	(41,161)	54,030	(249,591)	(53,218)	-	196,373
Norman	1,651,024	3.813534%	1,847,806	4.111812%	0.298278 %	3,151,802	494,289	(648,827)	2,997,264	639,076	2,358,189	-
Nowata	21,638	0.049979%	21,390	0.047597%	(0.002382)%	(25,175)	(3,948)	5,183	(23,941)	(5,105)	-	18,836
NW Rogers	126,073	0.291204%	136,878	0.304586%	0.013382 %	141,403	22,176	(29,109)	134,470	28,672	105,798	-
Oak Cliff FPD	39,566	0.091389%	43,935	0.097765%	0.006377 %	67,382	10,567	(13,871)	64,078	13,663	50,416	-
Oak Grove FPD	2,340	0.005405%	2,100	0.004673%	(0.000732)%	(7,734)	(1,213)	1,592	(7,355)	(1,568)	-	5,787
Oakwood	960	0.002217%	-	0.000000%	(0.002217)%	(23,431)	(3,675)	4,823	(22,282)	(4,751)	-	17,531
Oilton	900	0.002079%	900	0.002003%	(0.000076)%	(804)	(126)	166	(765)	(163)	-	602
Okarche	1,020	0.002356%	1,020	0.002270%	(0.000086)%	(911)	(143)	188	(867)	(185)	-	682
Okay	780	0.001802%	1,320	0.002937%	0.001136 %	12,000	1,882	(2,470)	11,412	2,433	8,979	-
Okeene	5,880	0.013582%	6,505	0.014474%	0.000892 %	9,428	1,479	(1,941)	8,966	1,912	7,054	-
Okemah	840	0.001940%	900	0.002003%	0.000062 %	660	104	(136)	628	134	494	-
Oklahoma City	11,820,104	27.302067%	11,976,058	26.649611%	(0.652456)%	(6,894,285)	(1,081,214)	1,419,250	(6,556,248)	(1,397,921)	-	5,158,327
Okmulgee	153,112	0.353658%	156,136	0.347440%	(0.006218)%	(65,704)	(10,304)	13,526	(62,482)	(13,322)	-	49,160

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Oktaha	1,020	0.002356%	-	0.000000%	(0.002356)%	(24,895)	(3,904)	5,125	(23,674)	(5,048)	-	18,627
Olustee	960	0.002217%	840	0.001869%	(0.000348)%	(3,679)	(577)	757	(3,499)	(746)	-	2,753
Orlando	1,140	0.002633%	1,260	0.002804%	0.000171 %	1,803	283	(371)	1,715	366	1,349	-
Owasso	595,016	1.374367%	650,206	1.446865%	0.072498 %	766,065	120,140	(157,701)	728,504	155,331	573,173	-
Paden	780	0.001802%	840	0.001869%	0.000068 %	714	112	(147)	679	145	534	-
Panama	900	0.002079%	840	0.001869%	(0.000210)%	(2,215)	(347)	456	(2,106)	(449)	-	1,657
Paoli	900	0.002079%	-	0.000000%	(0.002079)%	(21,966)	(3,445)	4,522	(20,889)	(4,454)	-	16,435
Pauls Valley	74,996	0.173227%	66,337	0.147616%	(0.025610)%	(270,617)	(42,440)	55,709	(257,349)	(54,872)	-	202,477
Pawhuska	39,879	0.092112%	42,253	0.094023%	0.001911 %	20,193	3,167	(4,157)	19,203	4,094	15,108	-
Pawnee	6,628	0.015308%	9,276	0.020641%	0.005333 %	56,350	8,837	(11,600)	53,587	11,426	42,161	-
Perkins	11,154	0.025764%	12,244	0.027246%	0.001482 %	15,659	2,456	(3,223)	14,891	3,175	11,716	-
Perry	71,288	0.164661%	61,333	0.136481%	(0.028181)%	(297,775)	(46,699)	61,300	(283,175)	(60,378)	-	222,796
Piedmont	41,500	0.095856%	43,816	0.097502%	0.001646 %	17,392	2,728	(3,580)	16,539	3,526	13,013	-
Pink	960	0.002217%	780	0.001736%	(0.000482)%	(5,090)	(798)	1,048	(4,841)	(1,032)	-	3,808
Pioneer Skelton	-	0.000000%	1,140	0.002537%	0.002537 %	26,805	4,204	(5,518)	25,491	5,435	20,056	-
Pocola	2,640	0.006098%	1,200	0.002670%	(0.003428)%	(36,218)	(5,680)	7,456	(34,442)	(7,344)	-	27,098
Ponca City	534,428	1.234421%	545,217	1.213240%	(0.021182)%	(223,820)	(35,101)	46,075	(212,846)	(45,383)	-	167,463
Pond Creek	1,200	0.002772%	1,080	0.002403%	(0.000368)%	(3,894)	(611)	802	(3,703)	(790)	-	2,913
Porter	600	0.001386%	-	0.000000%	(0.001386)%	(14,644)	(2,297)	3,015	(13,926)	(2,969)	-	10,957
Porum	1,200	0.002772%	1,380	0.003071%	0.000299 %	3,160	496	(651)	3,005	641	2,364	-
Poteau	28,727	0.066353%	28,114	0.062562%	(0.003791)%	(40,060)	(6,283)	8,247	(38,096)	(8,123)	-	29,973
Prague	1,320	0.003049%	1,200	0.002670%	(0.000379)%	(4,001)	(627)	824	(3,805)	(811)	-	2,994
Prue	660	0.001524%	540	0.001202%	(0.000323)%	(3,411)	(535)	702	(3,244)	(692)	-	2,552
Pryor	91,387	0.211085%	108,262	0.240908%	0.029823 %	315,134	49,422	(64,873)	299,682	63,898	235,784	-
Purcell	87,498	0.202103%	89,562	0.199296%	(0.002807)%	(29,661)	(4,652)	6,106	(28,207)	(6,014)	-	22,192
Putnam	180	0.000416%	60	0.000134%	(0.000282)%	(2,982)	(468)	614	(2,836)	(605)	-	2,231
Quapaw	1,440	0.003326%	1,320	0.002937%	(0.000389)%	(4,108)	(644)	846	(3,907)	(833)	-	3,074
Quinton	1,020	0.002356%	1,020	0.002270%	(0.000086)%	(911)	(143)	188	(867)	(185)	-	682
Ralston	960	0.002217%	2,040	0.004539%	0.002322 %	24,537	3,848	(5,051)	23,334	4,975	18,358	-
Ratliff City	1,440	0.003326%	1,260	0.002804%	(0.000522)%	(5,519)	(866)	1,136	(5,248)	(1,119)	-	4,129
Rattan	780	0.001802%	1,020	0.002270%	0.000468 %	4,946	776	(1,018)	4,704	1,003	3,701	-
Ravia	900	0.002079%	780	0.001736%	(0.000343)%	(3,626)	(569)	746	(3,448)	(735)	-	2,713

See Independent Auditors' Report.

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Red Oak	1,680	0.003880%	3,540	0.007877%	0.003997 %	42,234	6,623	(8,694)	40,163	8,564	31,599	-
Regan	-	0.000000%	180	0.000401%	0.000401 %	4,232	664	(871)	4,025	858	3,167	-
Reydon	1,380	0.003188%	1,440	0.003204%	0.000017 %	178	28	(37)	169	36	133	-
RFPD 1 Sequoyah County	-	0.000000%	120	0.000267%	0.000267 %	2,822	443	(581)	2,683	572	2,111	-
Richland FPD	540	0.001247%	360	0.000801%	(0.000446)%	(4,715)	(739)	971	(4,484)	(956)	-	3,528
Ringling	1,260	0.002910%	120	0.000267%	(0.002643)%	(27,931)	(4,380)	5,750	(26,562)	(5,663)	-	20,898
Ringwood	1,020	0.002356%	1,080	0.002403%	0.000047 %	499	78	(103)	475	101	374	-
Ripley	660	0.001524%	600	0.001335%	(0.000189)%	(2,001)	(314)	412	(1,902)	(406)	-	1,497
Rocky	360	0.000832%	480	0.001068%	0.000237 %	2,500	392	(515)	2,377	507	1,870	-
Roff	1,020	0.002356%	960	0.002136%	(0.000220)%	(2,322)	(364)	478	(2,208)	(471)	-	1,737
Roland	840	0.001940%	-	0.000000%	(0.001940)%	(20,502)	(3,215)	4,220	(19,497)	(4,157)	-	15,339
Rolling Hills	2,340	0.005405%	60	0.000134%	(0.005271)%	(55,701)	(8,735)	11,467	(52,970)	(11,294)	-	41,676
Roosevelt	960	0.002217%	720	0.001602%	(0.000615)%	(6,501)	(1,020)	1,338	(6,182)	(1,318)	-	4,864
Rush Springs	120	0.000277%	2,520	0.005608%	0.005330 %	56,325	8,833	(11,595)	53,563	11,421	42,142	-
Ryan	-	0.000000%	600	0.001335%	0.001335 %	14,108	2,213	(2,904)	13,416	2,861	10,556	-
Salina	840	0.001940%	-	0.000000%	(0.001940)%	(20,502)	(3,215)	4,220	(19,497)	(4,157)	-	15,339
Sallisaw	36,812	0.085029%	38,716	0.086153%	0.001125 %	11,883	1,864	(2,446)	11,300	2,409	8,891	-
Sand Springs	278,241	0.642680%	328,632	0.731285%	0.088605 %	936,259	146,831	(192,737)	890,353	189,841	700,512	-
Sapulpa	418,468	0.966577%	448,521	0.998067%	0.031490 %	332,742	52,183	(68,498)	316,427	67,468	248,958	-
Savanna	1,740	0.004019%	-	0.000000%	(0.004019)%	(42,468)	(6,660)	8,742	(40,386)	(8,611)	-	31,775
Sayre	1,200	0.002772%	1,200	0.002670%	(0.000101)%	(1,072)	(168)	221	(1,020)	(217)	-	802
Seiling	120	0.000277%	2,760	0.006142%	0.005864 %	61,968	9,718	(12,757)	58,930	12,565	46,365	-
Seminole	135,073	0.311991%	133,866	0.297884%	(0.014107)%	(149,059)	(23,377)	30,685	(141,751)	(30,224)	-	111,527
Sentinel	960	0.002217%	1,080	0.002403%	0.000186 %	1,964	308	(404)	1,868	398	1,469	-
Sequoyah County	960	0.002217%	-	0.000000%	(0.002217)%	(23,431)	(3,675)	4,823	(22,282)	(4,751)	-	17,531
Shady Point	1,140	0.002633%	900	0.002003%	(0.000630)%	(6,662)	(1,045)	1,371	(6,335)	(1,351)	-	4,984
Shattuck	1,080	0.002495%	960	0.002136%	(0.000358)%	(3,787)	(594)	780	(3,601)	(768)	-	2,833
Shawnee	499,964	1.154816%	519,559	1.156144%	0.001328 %	14,035	2,201	(2,889)	13,347	2,846	10,501	-
Shidler	720	0.001663%	600	0.001335%	(0.000328)%	(3,465)	(543)	713	(3,295)	(703)	-	2,592
Skiatook	151,063	0.348924%	168,095	0.374052%	0.025128 %	265,516	41,640	(54,659)	252,497	53,837	198,660	-
Slaughterville	1,200	0.002772%	960	0.002136%	(0.000636)%	(6,715)	(1,053)	1,382	(6,386)	(1,362)	-	5,024
Snyder	840	0.001940%	1,140	0.002537%	0.000597 %	6,303	989	(1,298)	5,994	1,278	4,716	-

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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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Soper	1,140	0.002633%	540	0.001202%	(0.001432)%	(15,127)	(2,372)	3,114	(14,385)	(3,067)	-	11,318
South Coffeyville	1,320	0.003049%	-	0.000000%	(0.003049)%	(32,217)	(5,053)	6,632	(30,637)	(6,532)	-	24,105
Spencer	28,678	0.066240%	33,779	0.075167%	0.008927 %	94,325	14,793	(19,418)	89,700	19,126	70,574	-
Sperry	960	0.002217%	3,336	0.007423%	0.005206 %	55,010	8,627	(11,324)	52,313	11,154	41,159	-
Spiro	1,260	0.002910%	1,200	0.002670%	(0.000240)%	(2,537)	(398)	522	(2,412)	(514)	-	1,898
Springer	1,020	0.002356%	960	0.002136%	(0.000220)%	(2,322)	(364)	478	(2,208)	(471)	-	1,737
Sterling	840	0.001940%	300	0.000668%	(0.001273)%	(13,448)	(2,109)	2,768	(12,788)	(2,727)	-	10,062
Stigler	1,260	0.002910%	1,020	0.002270%	(0.000641)%	(6,769)	(1,062)	1,393	(6,437)	(1,373)	-	5,065
Stillwater	738,446	1.705663%	819,719	1.824071%	0.118409 %	1,251,185	196,220	(257,568)	1,189,838	253,697	936,141	-
Stilwell	1,380	0.003188%	1,080	0.002403%	(0.000784)%	(8,287)	(1,300)	1,706	(7,881)	(1,680)	-	6,200
Stonebluff	660	0.001524%	180	0.000401%	(0.001124)%	(11,876)	(1,863)	2,445	(11,294)	(2,408)	-	8,886
Stonewall	720	0.001663%	780	0.001736%	0.000073 %	767	120	(158)	730	156	574	-
Stratford	1,320	0.003049%	1,500	0.003338%	0.000289 %	3,053	479	(628)	2,903	619	2,284	-
Stringtown	-	0.000000%	900	0.002003%	0.002003 %	21,162	3,319	(4,356)	20,124	4,291	15,833	-
Strong City	1,140	0.002633%	-	0.000000%	(0.002633)%	(27,824)	(4,364)	5,728	(26,460)	(5,642)	-	20,818
Stroud	1,320	0.003049%	1,320	0.002937%	(0.000112)%	(1,179)	(185)	243	(1,122)	(239)	-	882
Stuart	1,260	0.002910%	1,200	0.002670%	(0.000240)%	(2,537)	(398)	522	(2,412)	(514)	-	1,898
Sulphur	65,015	0.150172%	67,966	0.151242%	0.001070 %	11,304	1,773	(2,327)	10,750	2,292	8,458	-
Summit	120	0.000277%	120	0.000267%	(0.000010)%	(107)	(17)	22	(102)	(22)	-	80
Sumner	120	0.000277%	-	0.000000%	(0.000277)%	(2,929)	(459)	603	(2,785)	(594)	-	2,191
SW Lincoln	6,064	0.014007%	7,143	0.015894%	0.001887 %	19,942	3,127	(4,105)	18,964	4,044	14,921	-
Sweetwater	840	0.001940%	900	0.002003%	0.000062 %	660	104	(136)	628	134	494	-
Taft	1,080	0.002495%	840	0.001869%	(0.000625)%	(6,608)	(1,036)	1,360	(6,284)	(1,340)	-	4,944
Tahlequah	116,927	0.270077%	124,628	0.277327%	0.007250 %	76,608	12,014	(15,771)	72,852	15,534	57,319	-
Talihina	1,020	0.002356%	840	0.001869%	(0.000487)%	(5,144)	(807)	1,059	(4,892)	(1,043)	-	3,849
Taloga	960	0.002217%	1,020	0.002270%	0.000052 %	553	87	(114)	526	112	414	-
Tecumseh	23,710	0.054765%	23,177	0.051574%	(0.003191)%	(33,718)	(5,288)	6,941	(32,065)	(6,837)	-	25,228
Temple	600	0.001386%	1,680	0.003738%	0.002353 %	24,858	3,898	(5,117)	23,639	5,040	18,599	-
Terral	1,080	0.002495%	-	0.000000%	(0.002495)%	(26,359)	(4,134)	5,426	(25,067)	(5,345)	-	19,722
Texhoma	1,740	0.004019%	900	0.002003%	(0.002016)%	(21,306)	(3,341)	4,386	(20,261)	(4,320)	-	15,941
Texola	540	0.001247%	-	0.000000%	(0.001247)%	(13,180)	(2,067)	2,713	(12,533)	(2,672)	-	9,861
The Village	206,051	0.475935%	203,010	0.451746%	(0.024189)%	(255,600)	(40,085)	52,618	(243,067)	(51,827)	-	191,241

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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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Thomas	1,500	0.003465%	1,200	0.002670%	(0.000794)%	(8,394)	(1,316)	1,728	(7,983)	(1,702)	-	6,281
Tipton	960	0.002217%	-	0.000000%	(0.002217)%	(23,431)	(3,675)	4,823	(22,282)	(4,751)	-	17,531
Tishomingo	10,801	0.024949%	11,419	0.025411%	0.000462 %	4,878	765	(1,004)	4,639	989	3,650	-
Tonkawa	45,960	0.106159%	41,625	0.092625%	(0.013535)%	(143,015)	(22,429)	29,441	(136,003)	(28,999)	-	107,004
Tryon	540	0.001247%	60	0.000134%	(0.001114)%	(11,769)	(1,846)	2,423	(11,192)	(2,386)	-	8,806
Tulsa	7,124,790	16.456834%	7,430,746	16.535198%	0.078364 %	828,048	129,861	(170,461)	787,447	167,899	619,548	-
Tushka	-	0.000000%	1,500	0.003338%	0.003338 %	35,270	5,531	(7,261)	33,541	7,152	26,389	-
Tuttle	80,644	0.186273%	68,997	0.153536%	(0.032737)%	(345,916)	(54,249)	71,210	(328,955)	(70,140)	-	258,816
Tyrone	1,620	0.003742%	1,080	0.002403%	(0.001339)%	(14,145)	(2,218)	2,912	(13,451)	(2,868)	-	10,583
Union City	1,380	0.003188%	1,500	0.003338%	0.000150 %	1,589	249	(327)	1,511	322	1,189	-
Valliant	1,200	0.002772%	1,140	0.002537%	(0.000235)%	(2,483)	(389)	511	(2,361)	(503)	-	1,858
Velma	1,380	0.003188%	1,440	0.003204%	0.000017 %	178	28	(37)	169	36	133	-
Verden	720	0.001663%	780	0.001736%	0.000073 %	767	120	(158)	730	156	574	-
Vian	780	0.001802%	780	0.001736%	(0.000066)%	(697)	(109)	143	(663)	(141)	-	521
Vici	1,320	0.003049%	1,560	0.003471%	0.000422 %	4,464	700	(919)	4,245	905	3,340	-
Vinita	64,145	0.148163%	62,948	0.140075%	(0.008088)%	(85,459)	(13,402)	17,592	(81,269)	(17,328)	-	63,941
Wagoner	45,590	0.105304%	54,701	0.121724%	0.016419 %	173,498	27,209	(35,716)	164,991	35,179	129,811	-
Wakita	840	0.001940%	660	0.001469%	(0.000472)%	(4,983)	(781)	1,026	(4,739)	(1,010)	-	3,728
Walters	9,967	0.023021%	12,194	0.027134%	0.004113 %	43,466	6,817	(8,948)	41,335	8,813	32,521	-
Wanette	780	0.001802%	780	0.001736%	(0.000066)%	(697)	(109)	143	(663)	(141)	-	521
Wapanucka	240	0.000554%	-	0.000000%	(0.000554)%	(5,858)	(919)	1,206	(5,570)	(1,188)	-	4,383
Warner	1,200	0.002772%	1,080	0.002403%	(0.000368)%	(3,894)	(611)	802	(3,703)	(790)	-	2,913
Warr Acres	184,731	0.426692%	194,577	0.432980%	0.006288 %	66,439	10,419	(13,677)	63,181	13,471	49,710	-
Washington	1,140	0.002633%	1,380	0.003071%	0.000438 %	4,625	725	(952)	4,398	938	3,460	-
Watonga	18,873	0.043593%	22,371	0.049780%	0.006187 %	65,373	10,252	(13,458)	62,167	13,255	48,912	-
Watts	600	0.001386%	780	0.001736%	0.000350 %	3,696	580	(761)	3,515	749	2,766	-
Waukomis	1,140	0.002633%	1,020	0.002270%	(0.000363)%	(3,840)	(602)	791	(3,652)	(779)	-	2,873
Waurika	1,200	0.002772%	-	0.000000%	(0.002772)%	(29,288)	(4,593)	6,029	(27,852)	(5,939)	-	21,914
Wayne	660	0.001524%	780	0.001736%	0.000211 %	2,232	350	(459)	2,122	453	1,670	-
Waynoka	1,260	0.002910%	1,080	0.002403%	(0.000507)%	(5,358)	(840)	1,103	(5,095)	(1,086)	-	4,009
Weatherford	117,102	0.270482%	118,764	0.264279%	(0.006203)%	(65,544)	(10,279)	13,493	(62,331)	(13,290)	-	49,041
Webbers Falls	540	0.001247%	1,500	0.003338%	0.002091 %	22,090	3,464	(4,547)	21,007	4,479	16,528	-

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, 2020

Entity	2019 Employer Allocations		2020 Employer Allocations		2020 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2019, Net Pension Liability	Employer Change in Proportion of June 30, 2019, Deferred Inflows	Employer Change in Proportion of June 30, 2019, Deferred Outflows	Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Outflows	Amount to Amortize as Pension Expense for June 30, 2020, (ONLY) Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2020, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 43,293,806	100.000000%	44,938,960	100.000000%	0.000000%	1,056,666,003	165,714,323	217,524,171	-	-	17,664,147	17,664,147
Welch	-	0.000000%	720	0.001602%	0.001602 %	16,930	2,655	(3,485)	16,100	3,433	12,667	-
Weleetka	840	0.001940%	600	0.001335%	(0.000605)%	(6,394)	(1,003)	1,316	(6,080)	(1,296)	-	4,784
Wellston	1,860	0.004296%	780	0.001736%	(0.002561)%	(27,056)	(4,243)	5,570	(25,730)	(5,486)	-	20,244
Westville	-	0.000000%	2,220	0.004940%	0.004940 %	52,200	8,186	(10,746)	49,640	10,584	39,056	-
Wetumka	1,080	0.002495%	60	0.000134%	(0.002361)%	(24,949)	(3,913)	5,136	(23,725)	(5,059)	-	18,667
Wewoka	36,011	0.083178%	39,938	0.088872%	0.005695 %	60,172	9,437	(12,387)	57,222	12,201	45,021	-
Whitefield	780	0.001802%	720	0.001602%	(0.000199)%	(2,108)	(331)	434	(2,004)	(427)	-	1,577
Whitehorn	-	0.000000%	780	0.001736%	0.001736 %	18,340	2,876	(3,776)	17,441	3,719	13,722	-
Wilburton	1,500	0.003465%	1,440	0.003204%	(0.000260)%	(2,751)	(431)	566	(2,616)	(558)	-	2,058
Willow	660	0.001524%	540	0.001202%	(0.000323)%	(3,411)	(535)	702	(3,244)	(692)	-	2,552
Wilson	3,600	0.008315%	-	0.000000%	(0.008315)%	(87,865)	(13,780)	18,088	(83,557)	(17,816)	-	65,741
Wister	840	0.001940%	1,080	0.002403%	0.000463 %	4,893	767	(1,007)	4,653	992	3,661	-
Woodcrest	600	0.001386%	2,340	0.005207%	0.003821 %	40,377	6,332	(8,312)	38,397	8,187	30,210	-
Woodward	135,741	0.313533%	170,976	0.380463%	0.066930 %	707,223	110,912	(145,588)	672,547	143,400	529,147	-
Wright City	60	0.000139%	960	0.002136%	0.001998 %	21,108	3,310	(4,345)	20,073	4,280	15,793	-
Wyandotte	1,740	0.004019%	1,140	0.002537%	(0.001482)%	(15,663)	(2,456)	3,224	(14,895)	(3,176)	-	11,719
Wynnewood	1,140	0.002633%	1,380	0.003071%	0.000438 %	4,625	725	(952)	4,398	938	3,460	-
Yale	1,080	0.002495%	540	0.001202%	(0.001293)%	(13,662)	(2,143)	2,812	(12,992)	(2,770)	-	10,222
Yukon	450,875	1.041431%	493,383	1.097895%	0.056465 %	596,641	93,570	(122,824)	567,387	120,978	446,409	-
	<u>\$ 43,293,806</u>	<u>100.000000%</u>	<u>44,938,960</u>	<u>100.000000%</u>	<u>0.000000 %</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>17,664,147</u>	<u>17,664,147</u>

• Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocated amounts will result in immaterial differences.

• Employer-specific allocations due to changes in proportion are for the June 30, 2018, period only. Prior year amortizations due to changes in proportion have not been included.

See Independent Auditors' Report.

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

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Ada	252,080	0.560938%	6,910,273	880,717	488,804	-	1,369,521	92,719	387,231	117,102	597,051	1,334,214
Adair	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Afton	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Agra	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Alderson	240	0.000534%	6,579	839	465	-	1,304	88	369	111	568	1,270
Aline	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Allen	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Altus	224,787	0.500204%	6,162,083	785,360	435,880	-	1,221,240	82,680	345,304	104,423	532,407	1,189,755
Alva	60,329	0.134247%	1,653,810	210,779	116,984	-	327,762	22,190	92,674	28,026	142,890	319,312
Amber	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Ames	1,260	0.002804%	34,540	4,402	2,443	-	6,845	463	1,936	585	2,984	6,669
Anadarko	151,737	0.337651%	4,159,569	530,139	294,230	-	824,369	55,811	233,090	70,488	359,389	803,116
Antlers	19,105	0.042512%	523,713	66,747	37,045	-	103,793	7,027	29,347	8,875	45,249	101,117
Apache	420	0.000935%	11,513	1,467	814	-	2,282	154	645	195	995	2,223
Arapaho	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Ardmore	284,362	0.632773%	7,795,218	993,503	551,401	-	1,544,905	104,593	436,820	132,098	673,511	1,505,076
Arkoma	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Arlington	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Arnett	1,560	0.003471%	42,764	5,450	3,025	-	8,475	574	2,396	725	3,695	8,257
Asher	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Atoka	2,220	0.004940%	60,857	7,756	4,305	-	12,061	817	3,410	1,031	5,258	11,750
Atwood	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Avant	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Barnsdall	1,320	0.002937%	36,185	4,612	2,560	-	7,171	486	2,028	613	3,126	6,987
Bartlesville	548,531	1.220614%	15,036,911	1,916,460	1,063,648	-	2,980,108	201,759	842,623	254,816	1,299,197	2,903,279
Beaver	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Beggs	1,800	0.004005%	49,343	6,289	3,490	-	9,779	662	2,765	836	4,263	9,527
Bernice	240	0.000534%	6,579	839	465	-	1,304	88	369	111	568	1,270
Berryhill	47,109	0.104828%	1,291,392	164,588	91,348	-	255,936	17,327	72,366	21,884	111,577	249,338
Bessie	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Bethany	224,311	0.499146%	6,149,052	783,699	434,958	-	1,218,657	82,505	344,574	104,202	531,281	1,187,239

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Bethel Acres	1,860	0.004139%	50,988	6,498	3,607	-	10,105	684	2,857	864	4,405	9,845
Billings	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Binger	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Bixby	257,820	0.573712%	7,067,633	900,772	499,935	-	1,400,707	94,830	396,049	119,768	610,647	1,364,596
Blackwell	114,660	0.255147%	3,143,191	400,601	222,336	-	622,937	42,174	176,135	53,265	271,573	606,877
Blair	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Blanchard	15,100	0.033601%	413,932	52,756	29,280	-	82,036	5,554	23,195	7,015	35,764	79,921
Bluejacket	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Boise City	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Bokchito	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Bokoshe	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Boley	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Boswell	1,260	0.002804%	34,540	4,402	2,443	-	6,845	463	1,936	585	2,984	6,669
Bowlegs	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Braggs	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Bray	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Bridge Creek	1,560	0.003471%	42,764	5,450	3,025	-	8,475	574	2,396	725	3,695	8,257
Bristow	55,287	0.123027%	1,515,588	193,162	107,206	-	300,369	20,335	84,929	25,683	130,948	292,625
Broken Arrow	2,053,635	4.569832%	56,296,367	7,174,993	3,982,169	-	11,157,162	755,359	3,154,678	954,000	4,864,037	10,869,524
Broken Bow	44,587	0.099216%	1,222,251	155,776	86,457	-	242,233	16,400	68,491	20,712	105,603	235,988
Buffalo	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Burbank	360	0.000801%	9,869	1,258	698	-	1,956	132	553	167	853	1,905
Burlington	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Burns Flat	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Butler	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Byars	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Byng	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Cache	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Caddo	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Calera	2,100	0.004673%	57,567	7,337	4,072	-	11,409	772	3,226	976	4,974	11,115
Calumet	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Calvin	845	0.001880%	23,164	2,952	1,639	-	4,591	311	1,298	393	2,001	4,472
Camargo	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Caney	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Canton	1,860	0.004139%	50,988	6,498	3,607	-	10,105	684	2,857	864	4,405	9,845
Canute	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Capron	2,220	0.004940%	60,857	7,756	4,305	-	12,061	817	3,410	1,031	5,258	11,750
Carmen	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Carnegie	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Carter	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Cashion	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Catoosa	77,110	0.171589%	2,113,830	269,408	149,524	-	418,932	28,362	118,453	35,821	182,636	408,132
Cement	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Central High	2,520	0.005608%	69,081	8,804	4,886	-	13,691	927	3,871	1,171	5,969	13,338
Central Lincoln	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Chandler	55,192	0.122815%	1,512,973	192,829	107,021	-	299,850	20,300	84,782	25,639	130,722	292,120
Chattanooga	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Checotah	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Chelsea	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Cheyenne	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Chickasha	343,424	0.764201%	9,414,300	1,199,856	665,928	-	1,865,784	126,317	527,549	159,535	813,401	1,817,683
Choctaw	72,359	0.161016%	1,983,578	252,808	140,310	-	393,118	26,615	111,154	33,614	171,382	382,983
Chouteau	14,626	0.032547%	400,952	51,101	28,362	-	79,463	5,380	22,468	6,795	34,642	77,414
Claremore	442,627	0.984952%	12,133,753	1,546,451	858,291	-	2,404,742	162,805	679,939	205,619	1,048,363	2,342,747
Clayton	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Cleo Springs	1,560	0.003471%	42,764	5,450	3,025	-	8,475	574	2,396	725	3,695	8,257
Cleveland	27,295	0.060738%	748,242	95,364	52,928	-	148,291	10,040	41,929	12,680	64,649	144,468
Clinton	83,101	0.184919%	2,278,038	290,337	161,139	-	451,476	30,566	127,654	38,604	196,824	439,836
Coalgate	55,991	0.124594%	1,534,889	195,622	108,572	-	304,194	20,594	86,011	26,010	132,615	296,352
Cogar	240	0.000534%	6,579	839	465	-	1,304	88	369	111	568	1,270
Colbert	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Colcord	240	0.000534%	6,579	839	465	-	1,304	88	369	111	568	1,270

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Cole	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Collinsville	148,136	0.329639%	4,060,865	517,559	287,249	-	804,807	54,487	227,559	68,816	350,861	784,059
Collinsville RFPD	16,738	0.037246%	458,844	58,480	32,457	-	90,936	6,157	25,712	7,776	39,644	88,592
Comanche	24,221	0.053898%	663,975	84,624	46,967	-	131,591	8,909	37,207	11,252	57,368	128,198
Commerce	1,560	0.003471%	42,764	5,450	3,025	-	8,475	574	2,396	725	3,695	8,257
Copan	2,040	0.004539%	55,923	7,127	3,956	-	11,083	750	3,134	948	4,832	10,797
Cordell	25,260	0.056209%	692,441	88,252	48,980	-	137,232	9,291	38,802	11,734	59,827	133,694
Corn	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
County Fire Departments	90,720	0.201874%	2,486,911	316,958	175,914	-	492,871	33,368	139,359	42,143	214,870	480,165
Covington	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Coweta	186,632	0.415301%	5,116,146	652,055	361,895	-	1,013,949	68,646	286,693	86,698	442,038	987,809
Coyle	420	0.000935%	11,513	1,467	814	-	2,282	154	645	195	995	2,223
Crescent	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Cromwell	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Crowder	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Cushing	156,198	0.347578%	4,281,859	545,724	302,881	-	848,605	57,452	239,942	72,561	369,955	826,728
Custer City	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Cyril	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Dacoma	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Davidson	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Davis	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Deer Creek	7,031	0.015646%	192,745	24,565	13,634	-	38,199	2,586	10,801	3,266	16,653	37,215
Del City	305,750	0.680367%	8,381,526	1,068,229	592,874	-	1,661,103	112,460	469,675	142,034	724,168	1,618,279
Delaware	1,320	0.002937%	36,185	4,612	2,560	-	7,171	486	2,028	613	3,126	6,987
Depew	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Dewar	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Dewey	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Dibble	2,220	0.004940%	60,857	7,756	4,305	-	12,061	817	3,410	1,031	5,258	11,750
Dickson	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Dill City	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Dover	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716

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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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Drummond	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Drumright	29,949	0.066645%	821,003	104,637	58,074	-	162,711	11,016	46,007	13,913	70,935	158,517
Duncan	357,512	0.795550%	9,800,483	1,249,075	693,245	-	1,942,320	131,498	549,189	166,079	846,767	1,892,246
Durant	295,236	0.656971%	8,093,308	1,031,495	572,487	-	1,603,982	108,592	453,524	137,149	699,266	1,562,630
Dustin	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Eakly	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Earlsboro	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
East Duke	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Edmond	1,807,139	4.021318%	49,539,153	6,313,783	3,504,192	-	9,817,975	664,694	2,776,024	839,492	4,280,210	9,564,863
El Reno	316,983	0.705363%	8,689,463	1,107,475	614,656	-	1,722,132	116,591	486,931	147,252	750,774	1,677,734
Elgin	8,102	0.018030%	222,112	28,308	15,711	-	44,020	2,980	12,446	3,764	19,191	42,885
Elk City	168,847	0.375725%	4,628,600	589,917	327,408	-	917,325	62,104	259,373	78,436	399,914	893,675
Elmore City	1,980	0.004406%	54,278	6,918	3,839	-	10,757	728	3,042	920	4,690	10,480
Empire City	1,260	0.002804%	34,540	4,402	2,443	-	6,845	463	1,936	585	2,984	6,669
Enid	793,439	1.765592%	21,750,564	2,772,117	1,538,544	-	4,310,661	291,839	1,218,836	368,586	1,879,261	4,199,530
Erick	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Eufaula	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Fairfax	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Fairland	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
Fairmont	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Fairview	6,920	0.015399%	189,697	24,177	13,418	-	37,595	2,545	10,630	3,215	16,390	36,626
Fargo	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Fire Protection District—												
Deer Creek	13,576	0.030209%	372,154	47,431	26,325	-	73,756	4,993	20,854	6,307	32,154	71,854
Forest Park	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Forgan	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Fort Cobb	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Fort Gibson	22,165	0.049323%	607,610	77,440	42,980	-	120,420	8,153	34,049	10,297	52,498	117,316
Fort Supply	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Foss	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Foyil	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081

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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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Francis	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Frederick	48,963	0.108955%	1,342,237	171,069	94,944	-	266,013	18,010	75,215	22,746	115,970	259,155
Freedom	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Gage	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Garber	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Gate	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Gearry	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Geronimo	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Glencoe	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Glenpool	240,004	0.534067%	6,579,240	838,527	465,388	-	1,303,915	88,277	368,681	111,492	568,450	1,270,299
Goldsby	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Goltry	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Goodwell	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Gooseneck Bend	2,280	0.005074%	62,502	7,966	4,421	-	12,387	839	3,502	1,059	5,400	12,068
Gore	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Gotebo	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Gracemont	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Grandfield	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Greenfield	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Grove	39,644	0.088217%	1,086,763	138,508	76,873	-	215,381	14,582	60,899	18,416	93,897	209,829
Guthrie	229,866	0.511507%	6,301,320	803,106	445,729	-	1,248,835	84,548	353,107	106,782	544,438	1,216,639
Guymon	132,471	0.294781%	3,631,445	462,829	256,873	-	719,702	48,725	203,495	61,539	313,759	701,148
Haileyville	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Hammon	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
Hardesty	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Harrah	34,697	0.077210%	951,156	121,225	67,281	-	188,506	12,762	53,300	16,118	82,180	183,646
Haskell	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Haworth	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Healdton	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Heavener	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Helena	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Hennessey	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Henryetta	75,879	0.168848%	2,080,067	265,105	147,135	-	412,241	27,909	116,561	35,249	179,719	401,613
Hickory Hills	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Hinton	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Hitchcock	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Hobart	25,498	0.056739%	698,974	89,084	49,442	-	138,527	9,379	39,168	11,845	60,392	134,956
Holdenville	29,915	0.066568%	820,059	104,517	58,008	-	162,524	11,003	45,954	13,897	70,854	158,334
Hollis	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Hominy	19,078	0.042453%	522,980	66,654	36,993	-	103,647	7,017	29,306	8,862	45,186	100,975
Hugo	81,029	0.180309%	2,221,247	283,099	157,122	-	440,220	29,804	124,472	37,641	191,917	428,871
Hulbert	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Hunter	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Hydro	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Idabel	59,506	0.132416%	1,631,247	207,903	115,388	-	323,291	21,887	91,410	27,643	140,941	314,956
Indiahoma	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Jacktown	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Jay	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Jenks	168,765	0.375543%	4,626,369	589,632	327,250	-	916,882	62,075	259,248	78,399	399,721	893,245
Jennings	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Jet	1,740	0.003872%	47,699	6,079	3,374	-	9,453	640	2,673	808	4,121	9,210
Kansas	180	0.000401%	4,934	629	349	-	978	66	277	84	426	953
Kaw City	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Kellyville	1,260	0.002804%	34,540	4,402	2,443	-	6,845	463	1,936	585	2,984	6,669
Keota	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Ketchum	3,420	0.007610%	93,753	11,949	6,632	-	18,580	1,258	5,254	1,589	8,100	18,101
Keyes	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Kiefer	3,070	0.006832%	84,170	10,728	5,954	-	16,681	1,129	4,717	1,426	7,272	16,251
Kingfisher	145,848	0.324546%	3,998,130	509,563	282,811	-	792,374	53,645	224,043	67,752	345,441	771,946
Kingston	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Kinta	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Kiowa	420	0.000935%	11,513	1,467	814	-	2,282	154	645	195	995	2,223

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Krebs	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Lahoma	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Langley	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Laverne	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
Lawton	1,186,403	2.640032%	32,522,909	4,145,057	2,300,534	-	6,445,591	436,378	1,822,485	551,134	2,809,997	6,279,420
Leedey	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Lenapah	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Lexington	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Lindsay	58,935	0.131146%	1,615,601	205,909	114,281	-	320,190	21,677	90,533	27,378	139,589	311,935
Little Axe	1,860	0.004139%	50,988	6,498	3,607	-	10,105	684	2,857	864	4,405	9,845
Loco	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Locust Grove	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Lone Grove	23,923	0.053235%	655,804	83,582	46,389	-	129,971	8,799	36,749	11,113	56,662	126,621
Longdale	240	0.000534%	6,579	839	465	-	1,304	88	369	111	568	1,270
Luther	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Macomb	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Madill	29,571	0.065802%	810,623	103,314	57,340	-	160,654	10,877	45,425	13,737	70,038	156,512
Mangum	23,638	0.052600%	647,992	82,587	45,836	-	128,423	8,694	36,312	10,981	55,987	125,112
Manitou	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Mannford	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Mannsville	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Maramec	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Marietta	2,040	0.004539%	55,923	7,127	3,956	-	11,083	750	3,134	948	4,832	10,797
Marland	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Marlow	27,597	0.061410%	756,514	96,418	53,513	-	149,931	10,151	42,393	12,820	65,363	146,065
Marshall	1,980	0.004406%	54,278	6,918	3,839	-	10,757	728	3,042	920	4,690	10,480
Maud	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Maysville	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
McAlester	336,144	0.748001%	9,214,722	1,174,420	651,811	-	1,826,231	123,639	516,365	156,153	796,157	1,779,149
McCurtain	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
McLoud	15,151	0.033715%	415,337	52,935	29,379	-	82,314	5,573	23,274	7,038	35,885	80,192

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Medford	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Meeker	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Meno	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Miami	168,865	0.375764%	4,629,089	589,979	327,442	-	917,421	62,111	259,400	78,445	399,956	893,770
Midwest City	1,153,049	2.565811%	31,608,566	4,028,523	2,235,858	-	6,264,381	424,110	1,771,248	535,640	2,730,998	6,102,882
Milburn	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Mill Creek	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Millerton	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Minco	240	0.000534%	6,579	839	465	-	1,304	88	369	111	568	1,270
Monkey Island	25,784	0.057376%	706,819	90,084	49,997	-	140,082	9,484	39,608	11,978	61,070	136,470
Moore	1,024,490	2.279738%	28,084,392	3,579,366	1,986,572	-	5,565,938	376,824	1,573,764	475,919	2,426,507	5,422,445
Mooreland	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Morgan's Corner	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Morris	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Morrison	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Mounds	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Mountain Park	420	0.000935%	11,513	1,467	814	-	2,282	154	645	195	995	2,223
Mt. View	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Muldrow	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
Mulhall	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Muskogee	766,163	1.704897%	21,002,848	2,676,821	1,485,654	-	4,162,474	281,807	1,176,936	355,915	1,814,658	4,055,163
Mustang	232,271	0.516860%	6,367,265	811,510	450,394	-	1,261,904	85,433	356,802	107,900	550,135	1,229,371
Nash	180	0.000401%	4,934	629	349	-	978	66	277	84	426	953
Newcastle	146,132	0.325178%	4,005,909	510,555	283,361	-	793,916	53,749	224,479	67,884	346,113	773,448
Newkirk	39,506	0.087911%	1,082,986	138,027	76,606	-	214,633	14,531	60,687	18,352	93,571	209,100
Nichols Hills	167,566	0.372875%	4,593,502	585,444	324,925	-	910,369	61,634	257,406	77,842	396,881	886,899
Nicoma Park	13,399	0.029817%	367,320	46,815	25,983	-	72,798	4,929	20,583	6,225	31,737	70,921
Noble	81,841	0.182117%	2,243,522	285,938	158,697	-	444,635	30,103	125,720	38,019	193,842	433,172
Norman	1,847,806	4.111812%	50,653,960	6,455,866	3,583,049	-	10,038,915	679,652	2,838,494	858,384	4,376,530	9,780,106
Nowata	21,390	0.047597%	586,353	74,731	41,476	-	116,207	7,867	32,857	9,936	50,661	113,211
NW Rogers	136,878	0.304586%	3,752,230	478,223	265,417	-	743,640	50,346	210,264	63,585	324,195	724,469

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Oak Cliff FPD	43,935	0.097765%	1,204,386	153,499	85,193	-	238,693	16,160	67,490	20,410	104,060	232,539
Oak Grove FPD	2,100	0.004673%	57,567	7,337	4,072	-	11,409	772	3,226	976	4,974	11,115
Oilton	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Okarche	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Okay	1,320	0.002937%	36,185	4,612	2,560	-	7,171	486	2,028	613	3,126	6,987
Okeene	6,505	0.014474%	178,308	22,725	12,613	-	35,338	2,392	9,992	3,022	15,406	34,427
Okemah	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Oklahoma City	11,976,058	26.649611%	328,300,096	41,841,968	23,222,574	-	65,064,542	4,404,983	18,396,941	5,563,385	28,365,310	63,387,142
Okmulgee	156,136	0.347440%	4,280,165	545,509	302,761	-	848,269	57,429	239,847	72,532	369,809	826,401
Olustee	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Orlando	1,260	0.002804%	34,540	4,402	2,443	-	6,845	463	1,936	585	2,984	6,669
Owasso	650,206	1.446865%	17,824,128	2,271,692	1,260,804	-	3,532,496	239,156	998,810	302,048	1,540,015	3,441,426
Paden	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Panama	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Pauls Valley	66,337	0.147616%	1,818,505	231,769	128,633	-	360,402	24,400	101,903	30,816	157,120	351,111
Pawhuska	42,253	0.094023%	1,158,279	147,623	81,932	-	229,555	15,541	64,906	19,628	100,076	223,637
Pawnee	9,276	0.020641%	254,282	32,408	17,987	-	50,395	3,412	14,249	4,309	21,970	49,096
Perkins	12,244	0.027246%	335,651	42,779	23,743	-	66,521	4,504	18,809	5,688	29,000	64,806
Perry	61,333	0.136481%	1,681,325	214,285	118,930	-	333,215	22,559	94,216	28,492	145,267	324,625
Piedmont	43,816	0.097502%	1,201,142	153,086	84,964	-	238,050	16,116	67,308	20,355	103,779	231,913
Pink	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Pioneer Skelton	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Pocola	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Ponca City	545,217	1.213240%	14,946,061	1,904,881	1,057,222	-	2,962,103	200,540	837,532	253,277	1,291,348	2,885,738
Pond Creek	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Porum	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Poteau	28,114	0.062562%	770,704	98,226	54,516	-	152,743	10,341	43,188	13,060	66,589	148,805
Prague	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Prue	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Pryor	108,262	0.240908%	2,967,779	378,245	209,928	-	588,173	39,820	166,305	50,292	256,418	573,009
Purcell	89,562	0.199296%	2,455,154	312,910	173,667	-	486,578	32,942	137,579	41,605	212,127	474,033

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Putnam	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Quapaw	1,320	0.002937%	36,185	4,612	2,560	-	7,171	486	2,028	613	3,126	6,987
Quinton	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Ralston	2,040	0.004539%	55,923	7,127	3,956	-	11,083	750	3,134	948	4,832	10,797
Ratliff City	1,260	0.002804%	34,540	4,402	2,443	-	6,845	463	1,936	585	2,984	6,669
Rattan	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Ravia	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Red Oak	3,540	0.007877%	97,042	12,368	6,864	-	19,232	1,302	5,438	1,644	8,384	18,737
Regan	180	0.000401%	4,934	629	349	-	978	66	277	84	426	953
Reydon	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
RFPD 1 Sequoyah County	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Richland FPD	360	0.000801%	9,869	1,258	698	-	1,956	132	553	167	853	1,905
Ringling	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
Ringwood	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Ripley	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Rocky	480	0.001068%	13,158	1,677	931	-	2,608	177	737	223	1,137	2,541
Roff	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Rolling Hills	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Roosevelt	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Rush Springs	2,520	0.005608%	69,081	8,804	4,886	-	13,691	927	3,871	1,171	5,969	13,338
Ryan	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Sallisaw	38,716	0.086153%	1,061,336	135,268	75,074	-	210,342	14,241	59,474	17,985	91,700	204,919
Sand Springs	328,632	0.731285%	9,008,797	1,148,175	637,245	-	1,785,419	120,876	504,826	152,663	778,365	1,739,390
Sapulpa	448,521	0.998067%	12,295,321	1,567,043	869,720	-	2,436,763	164,973	688,992	208,357	1,062,323	2,373,942
Sayre	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Seiling	2,760	0.006142%	75,660	9,643	5,352	-	14,995	1,015	4,240	1,282	6,537	14,608
Seminole	133,866	0.297884%	3,669,678	467,702	259,578	-	727,279	49,238	205,638	62,186	317,062	708,530
Sentinel	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Shady Point	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Shattuck	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Shawnee	519,559	1.156144%	14,242,697	1,815,237	1,007,469	-	2,822,706	191,102	798,118	241,357	1,230,577	2,749,935

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Shidler	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176
Skiatook	168,095	0.374052%	4,607,998	587,291	325,950	-	913,242	61,828	258,218	78,087	398,134	889,698
Slaughterville	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Snyder	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Soper	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Spencer	33,779	0.075167%	925,987	118,017	65,500	-	183,518	12,424	51,889	15,692	80,006	178,787
Sperry	3,336	0.007423%	91,450	11,655	6,469	-	18,124	1,227	5,125	1,550	7,901	17,657
Spiro	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Springer	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Sterling	300	0.000668%	8,224	1,048	582	-	1,630	110	461	139	711	1,588
Stigler	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Stillwater	819,719	1.824071%	22,470,976	2,863,934	1,589,503	-	4,453,437	301,505	1,259,205	380,794	1,941,505	4,338,625
Stilwell	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Stonebluff	180	0.000401%	4,934	629	349	-	978	66	277	84	426	953
Stonewall	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Stratford	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Stringtown	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Stroud	1,320	0.002937%	36,185	4,612	2,560	-	7,171	486	2,028	613	3,126	6,987
Stuart	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Sulphur	67,966	0.151242%	1,863,168	237,461	131,793	-	369,254	24,999	104,406	31,573	160,979	359,735
Summit	120	0.000267%	3,290	419	233	-	652	44	184	56	284	635
SW Lincoln	7,143	0.015894%	195,799	24,955	13,850	-	38,805	2,627	10,972	3,318	16,917	37,804
Sweetwater	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
Taft	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Tahlequah	124,628	0.277327%	3,416,429	435,425	241,664	-	677,089	45,840	191,446	57,895	295,181	659,633
Talihina	840	0.001869%	23,027	2,935	1,629	-	4,564	309	1,290	390	1,990	4,446
Taloga	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Tecumseh	23,177	0.051574%	635,347	80,975	44,942	-	125,917	8,525	35,603	10,767	54,894	122,671
Temple	1,680	0.003738%	46,054	5,870	3,258	-	9,127	618	2,581	780	3,979	8,892
Texhoma	900	0.002003%	24,672	3,144	1,745	-	4,890	331	1,383	418	2,132	4,764
The Village	203,010	0.451746%	5,565,120	709,277	393,653	-	1,102,930	74,670	311,852	94,307	480,829	1,074,496

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Thomas	1,200	0.002670%	32,896	4,193	2,327	-	6,519	441	1,843	557	2,842	6,351
Tishomingo	11,419	0.025411%	313,039	39,897	22,143	-	62,040	4,200	17,542	5,305	27,047	60,441
Tonkawa	41,625	0.092625%	1,141,059	145,428	80,714	-	226,142	15,310	63,941	19,336	98,588	220,312
Tryon	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Tulsa	7,430,746	16.535198%	203,699,304	25,961,551	14,408,836	-	40,370,387	2,733,146	11,414,691	3,451,896	17,599,732	39,329,616
Tushka	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Tuttle	68,997	0.153536%	1,891,431	241,064	133,792	-	374,855	25,378	105,990	32,052	163,421	365,191
Tyrone	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Union City	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Valliant	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Velma	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
Verden	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Vian	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Vici	1,560	0.003471%	42,764	5,450	3,025	-	8,475	574	2,396	725	3,695	8,257
Vinita	62,948	0.140075%	1,725,604	219,929	122,062	-	341,991	23,153	96,698	29,242	149,093	333,174
Wagoner	54,701	0.121724%	1,499,531	191,116	106,071	-	297,186	20,120	84,029	25,411	129,560	289,525
Wakita	660	0.001469%	18,093	2,306	1,280	-	3,586	243	1,014	307	1,563	3,493
Walters	12,194	0.027134%	334,270	42,603	23,645	-	66,248	4,485	18,731	5,665	28,881	64,540
Wanette	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Warner	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Warr Acres	194,577	0.432980%	5,333,936	679,812	377,300	-	1,057,112	71,568	298,898	90,389	460,855	1,029,859
Washington	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Watonga	22,371	0.049780%	613,248	78,159	43,379	-	121,537	8,228	34,365	10,392	52,985	118,404
Watts	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Waukomis	1,020	0.002270%	27,961	3,564	1,978	-	5,542	375	1,567	474	2,416	5,399
Wayne	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Waynoka	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Weatherford	118,764	0.264279%	3,255,690	414,939	230,294	-	645,233	43,683	182,439	55,171	281,293	628,598
Webbers Falls	1,500	0.003338%	41,120	5,241	2,909	-	8,149	552	2,304	697	3,553	7,939
Welch	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Weleetka	600	0.001335%	16,448	2,096	1,163	-	3,260	221	922	279	1,421	3,176

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, 2020

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, 2020, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.0000%	1,231,913,295	157,007,802	87,140,388	-	244,148,190	16,529,260	69,032,682	20,876,048	106,437,990	237,853,914
Wellston	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Westville	2,220	0.004940%	60,857	7,756	4,305	-	12,061	817	3,410	1,031	5,258	11,750
Wetumka	60	0.000134%	1,645	210	116	-	326	22	92	28	142	318
Wewoka	39,938	0.088872%	1,094,830	139,537	77,444	-	216,980	14,690	61,351	18,553	94,594	211,386
Whitefield	720	0.001602%	19,737	2,516	1,396	-	3,912	265	1,106	334	1,705	3,811
Whitehorn	780	0.001736%	21,382	2,725	1,512	-	4,238	287	1,198	362	1,847	4,128
Wilburton	1,440	0.003204%	39,475	5,031	2,792	-	7,823	530	2,212	669	3,411	7,622
Willow	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Wister	1,080	0.002403%	29,606	3,773	2,094	-	5,868	397	1,659	502	2,558	5,716
Woodcrest	2,340	0.005207%	64,147	8,175	4,537	-	12,713	861	3,595	1,087	5,542	12,385
Woodward	170,976	0.380463%	4,686,976	597,357	331,537	-	928,894	62,888	262,644	79,426	404,957	904,947
Wright City	960	0.002136%	26,317	3,354	1,862	-	5,216	353	1,475	446	2,274	5,081
Wyandotte	1,140	0.002537%	31,251	3,983	2,211	-	6,193	419	1,751	530	2,700	6,034
Wynnewood	1,380	0.003071%	37,830	4,821	2,676	-	7,497	508	2,120	641	3,269	7,304
Yale	540	0.001202%	14,803	1,887	1,047	-	2,934	199	830	251	1,279	2,858
Yukon	493,383	1.097895%	13,525,118	1,723,781	956,710	-	2,680,492	181,474	757,907	229,197	1,168,578	2,611,387
	<u>\$ 44,938,960</u>	<u>100.0000%</u>	<u>1,231,913,295</u>	<u>157,007,802</u>	<u>87,140,388</u>	<u>-</u>	<u>244,148,190</u>	<u>16,529,260</u>	<u>69,032,682</u>	<u>20,876,048</u>	<u>106,437,990</u>	<u>237,853,914</u>

• Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocated amounts will result in immaterial differences.

• Allocable pension plan expense reflects the pension plan expense to which the proportionate share applies with no adjustments for employer-specific amounts including amortization of changes in proportions.

See Independent Auditors' Report.

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

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

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

June 30, 2020

(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, 2020, there were 472 cities, 28 fire protection districts, and 131 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

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

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

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

See Independent Auditors’ Report.

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

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

(1) SYSTEM STRUCTURE AND OPERATIONS, CONTINUED

As interpreted through GASB 68, the State is considered a non-employer contributing entity. The State contributes a portion of the insurance premium tax collected through its taxing authority. Presently, this contribution is 36% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2020, the State's contribution to the System totaled \$103,591,633. 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 2020.

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, 2020. The System's actuarial report is dated July 1, 2020.

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, 2020, the membership's remaining service life was 4.69 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**

(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, 2020 and 2019. 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, 2019, and June 30, 2020.

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.

2020 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2020 and that of fiscal year 2019.

Employer Change in Proportion of June 30, 2019, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2019.

Employer Change in Proportion of June 30, 2019, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2019.

Employer Change in Proportion of June 30, 2019, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2019.

See Independent Auditors' Report.

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

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

Total Change in Proportionate Share of June 30, 2019, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2019, to be amortized as part of pension expense commencing in 2020. This change in proportion is then amortized over the remaining service life of the System’s members, with the remaining unamortized balance presented as either a deferred inflow or a deferred outflow due to changes in proportion. This schedule presents proportionate change totals only for the year ended June 30, 2020. **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, 2020, the System had a net pension liability of \$1,231,913,295 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2020, was calculated as follows:

Total pension liability	\$ 4,103,055,244
Plan fiduciary net position	<u>2,871,141,949</u>
Employer' net pension liability	<u>\$ 1,231,913,295</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69.98%</u>

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

	1% Decrease in Discount Rate <u>(6.5%)</u>	Current Discount Rate <u>(7.5%)</u>	1% Increase in Discount Rate <u>(8.5%)</u>
Employers' net pension liability	<u>\$ 1,599,866,325</u>	<u>1,231,913,295</u>	<u>924,062,059</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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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

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

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

Deferred Inflows and Outflows of Resources

Certain differences that occur from year to year in the calculation of the net pension liability and net pension expense require amortization and recognition in future years. The following types of differences can result in a deferred outflow or deferred inflow of resources. Due to the variability of results that will affect the Plan, deferred inflows and outflows may vary significantly between years. Additionally, certain deferrals may have both inflow and outflow components that are amortized over future years.

Differences between Expected and Actual Plan Experience

This difference occurs when the System's actuarial estimate of the Plan's experience costs for a given period differ from the actual experience costs. This is usually the result of differences in the make-up of retirees, the dates chosen to retire, the longevity of System's members, or other similar demographic factors. The most recent actuarial experience study for the System was for the 5-year period from July 1, 2013, to June 30, 2018. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2020, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of \$44,958,487. System-wide deferred inflows and outflows that result from plan experience differences are divided by the expected remaining service life of its members, which was calculated as of the beginning of the measurement date to be 4.69 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2020, \$9,586,031 was included as a component of the calculation for pension expense, with the remaining balance of \$35,372,456 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 2020.

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

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

Deferred Inflows and Outflows of Resources, Continued

Net Difference between Projected and Actual Plan Investment Earnings

Each annual actuarial valuation estimates the expected return for the Plan. Net differences between this estimate and the actual investment earnings for a given year are included as either a deferred inflow when actual investment earnings exceed the estimate or a deferred outflow when actual investment earnings are less than the estimate. This difference is then amortized over a fixed 5-year period for each unique fiscal year. For fiscal year 2020, the System's estimated investment return was \$209,875,157. Actual investment earnings for fiscal year 2020 were \$109,851,676, which were less than the expected return by \$100,023,481. This amount is amortized over 5 years, resulting in \$20,004,696 used as a component of pension expense for fiscal year 2020, with the remaining balance of \$80,018,785 to be amortized over the next 4 years as a deferred outflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

Changes in Assumptions

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or a decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2020, 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, 2019, and June 30, 2020. Proportionate changes are then multiplied by the June 30, 2019, net pension liability, deferred outflows, and deferred inflows to determine the net effect of a change in proportion of each employer's pension expense for the current year, as well as remaining deferred inflows or deferred outflows to be amortized over future periods.

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

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

Deferred Inflows and Outflows of Resources, Continued

The following table (excluding any employer-specific amounts) presents the fiscal amounts determined and their effect on pension expense, deferred inflows, and deferred outflows, respectively, as well as remaining unamortized deferral balances at June 30, 2020.

	Total Fiscal (Gains)/Losses	Amount Included in 2020 Pension Expense Calculation	Deferred Inflows Balance for 2020	Deferred Outflows Balance for 2020	Amortization Period (Years)
Differences between Expected and Actual Experience					
2014	\$ 29,064,592	1,688,212	-	-	6.37
2015	1,225,109	194,154	-	60,185	6.31
2016	19,681,640	3,144,032	-	3,961,480	6.26
2017	170,533,239	27,372,912	-	61,041,591	6.23
2018	125,283,130	22,903,680	-	56,572,090	5.47
2019	(26,456,744)	(4,963,742)	(16,529,260)	-	5.33
2020	44,958,487	9,586,031	-	35,372,456	4.69
Changes in Assumptions					
2019	(33,414,214)	(6,269,083)	(20,876,048)	-	5.33
Differences between Projected and Actual Earnings					
2016	155,451,833	31,090,365	-	-	5
2017	(135,271,664)	(27,054,333)	(27,054,332)	-	5
2018	(104,945,875)	(20,989,175)	(41,978,350)	-	5
2019	11,869,337	2,373,867	-	7,121,603	5
2020	100,023,481	20,004,696	-	80,018,785	5
			<u>\$ (106,437,990)</u>	<u>244,148,190</u>	

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

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

Deferred Inflows and Outflows of Resources, Continued

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

<u>Year Ending June 30:</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
2021	\$ (59,276,332)	85,445,403
2022	(32,222,000)	83,058,634
2023	(11,232,825)	49,025,093
2024	<u>(3,706,833)</u>	<u>26,619,060</u>
	<u>\$ (106,437,990)</u>	<u>244,148,190</u>

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

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

Pension Expense

Proportionate Share of Net Pension Plan Expense

Under GASB 68, participating employers in cost-sharing, defined-benefit pension plans no longer expense actual contributions made to the plan. Accounting principles generally accepted in the United States require that the pension expense recognized by participating employers in a given year consider their proportionate share of all plan components, not just payments into the plan. For the fiscal year ended June 30, 2020, the Plan’s collective pension expense allocated to all participating employers was \$237,853,914. This amount as of June 30, 2020, was calculated as follows:

Service cost	\$ 64,838,677
Interest on total pension liability	287,427,206
Changes in benefit terms	62,829,319
Expensed portion of differences between expected and actual experience	59,925,279
Changes in assumptions	(6,269,083)
Employee contributions	(28,604,332)
Projected earnings on pension plan investments	(209,875,157)
Differences between projected and actual earnings on plan investments	5,425,420
Pension plan administrative expense	2,156,585
Other changes in fiduciary net position	<u>-</u>
 Total Plan (collective) pension expense	 <u>\$ 237,853,914</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, 2020, 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, 2019	\$ 3,892,046,591	2,835,380,588	1,056,666,003
Changes for the year:			
Service cost	64,838,677	-	64,838,677
Interest	287,427,206	-	287,427,206
Changes in assumptions	-	-	-
Changes in benefit terms	62,829,319	-	62,829,319
Difference between expected and actual experience	44,958,487	-	44,958,487
Contributions—employer/municipalities	-	44,915,341	(44,915,341)
Contributions—State of Oklahoma, a non-employer contributing entity	-	103,591,633	(103,591,633)
Contributions—employee	-	28,604,332	(28,604,332)
Net investment income	-	109,851,676	(109,851,676)
Benefit payments, including refunds	(249,045,036)	(249,045,036)	-
Administrative expense	-	(2,156,585)	2,156,585
Other changes	-	-	-
Balances at June 30, 2020	<u>\$ 4,103,055,244</u>	<u>2,871,141,949</u>	<u>1,231,913,295</u>

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

(5) EMPLOYER-PAID MEMBER CONTRIBUTIONS

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

The Schedules also do not consider any other employer contributions that have not been received by the Plan in the plan year ended June 30, 2020.

(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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