

**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, 2021

(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, 2021. We have also audited the total for all entities of the columns titled "Net Pension Liability," "Statutory Interest," "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, 2021, 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 the net pension liability, the statutory interest, the total deferred outflows of resources, the total deferred inflows of resources, and the total employer proportionate share of allocable pension plan expense, excluding that attributable to employer-paid member contributions and employer-specific amounts, for the total of all participating entities for the Plan as of and for the year ended June 30, 2021, 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, 2021, and our report thereon, dated October 12, 2021, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Finley + Cook, PLLC

Shawnee, Oklahoma
May 4, 2022

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Ada	252,080	0.560938%	259,825	0.571297%	0.010358 %	127,605	11,025	(25,290)	113,341	25,643	87,698	-
Adair	1,200	0.002670%	1,140	0.002507%	(0.000164)%	(2,016)	(174)	400	(1,791)	(405)	-	1,386
Afton	1,500	0.003338%	-	0.000000%	(0.003338)%	(41,120)	(3,553)	8,149	(36,523)	(8,263)	-	28,260
Agra	1,500	0.003338%	1,500	0.003298%	(0.000040)%	(489)	(42)	97	(434)	(98)	-	336
Alderson	240	0.000534%	300	0.000660%	0.000126 %	1,547	134	(307)	1,374	311	1,063	-
Aline	780	0.001736%	780	0.001715%	(0.000021)%	(254)	(22)	50	(226)	(51)	-	175
Allen	780	0.001736%	120	0.000264%	(0.001472)%	(18,132)	(1,567)	3,593	(16,105)	(3,644)	-	12,461
Altus	224,787	0.500204%	245,932	0.540749%	0.040545 %	499,476	43,155	(98,989)	443,642	100,371	343,270	-
Alva	60,329	0.134247%	63,579	0.139796%	0.005549 %	68,354	5,906	(13,547)	60,713	13,736	46,977	-
Amber	300	0.000668%	420	0.000923%	0.000256 %	3,153	272	(625)	2,800	634	2,167	-
Ames	1,260	0.002804%	1,380	0.003034%	0.000231 %	2,840	245	(563)	2,522	571	1,952	-
Anadarko	151,737	0.337651%	144,055	0.316744%	(0.020907)%	(257,552)	(22,253)	51,043	(228,761)	(51,756)	-	177,005
Antlers	19,105	0.042512%	23,631	0.051959%	0.009447 %	116,379	10,055	(23,065)	103,370	23,387	79,983	-
Apache	420	0.000935%	1,020	0.002243%	0.001308 %	16,115	1,392	(3,194)	14,314	3,238	11,075	-
Arapaho	960	0.002136%	1,200	0.002639%	0.000502 %	6,188	535	(1,226)	5,496	1,243	4,253	-
Ardmore	284,362	0.632773%	293,393	0.645105%	0.012332 %	151,916	13,126	(30,108)	134,934	30,528	104,406	-
Arkoma	60	0.000134%	1,620	0.003562%	0.003429 %	42,236	3,649	(8,371)	37,515	8,488	29,027	-
Arlington	120	0.000267%	-	0.000000%	(0.000267)%	(3,290)	(284)	652	(2,922)	(661)	-	2,261
Arnett	1,560	0.003471%	1,500	0.003298%	(0.000173)%	(2,134)	(184)	423	(1,895)	(429)	-	1,467
Asher	1,380	0.003071%	840	0.001847%	(0.001224)%	(15,077)	(1,303)	2,988	(13,392)	(3,030)	-	10,362
Atoka	2,220	0.004940%	1,140	0.002507%	(0.002433)%	(29,978)	(2,590)	5,941	(26,627)	(6,024)	-	20,603
Atwood	1,080	0.002403%	1,080	0.002375%	(0.000029)%	(352)	(30)	70	(313)	(71)	-	242
Avant	600	0.001335%	600	0.001319%	(0.000016)%	(196)	(17)	39	(174)	(39)	-	134
Barnsdall	1,320	0.002937%	1,200	0.002639%	(0.000299)%	(3,681)	(318)	729	(3,269)	(740)	-	2,530
Bartlesville	548,531	1.220614%	565,625	1.243682%	0.023067 %	284,170	24,552	(56,319)	252,404	57,105	195,299	-
Beaver	960	0.002136%	1,260	0.002770%	0.000634 %	7,813	675	(1,548)	6,940	1,570	5,370	-
Beggs	1,800	0.004005%	-	0.000000%	(0.004005)%	(49,343)	(4,263)	9,779	(43,828)	(9,916)	-	33,912
Bernice	240	0.000534%	120	0.000264%	(0.000270)%	(3,329)	(288)	660	(2,957)	(669)	-	2,288
Berryhill	47,109	0.104828%	60,318	0.132626%	0.027797 %	342,441	29,587	(67,867)	304,161	68,815	235,346	-
Bessie	900	0.002003%	720	0.001583%	(0.000420)%	(5,169)	(447)	1,024	(4,591)	(1,039)	-	3,553
Bethany	224,311	0.499146%	221,465	0.486952%	(0.012195)%	(150,231)	(12,980)	29,774	(133,437)	(30,189)	-	103,248
Bethel Acres	1,860	0.004139%	720	0.001583%	(0.002556)%	(31,486)	(2,720)	6,240	(27,966)	(6,327)	-	21,639

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Billings	960	0.002136%	1,140	0.002507%	0.000370 %	4,563	394	(904)	4,053	917	3,136	-
Binger	960	0.002136%	900	0.001979%	(0.000157)%	(1,938)	(167)	384	(1,722)	(389)	-	1,332
Bixby	257,820	0.573712%	264,443	0.581450%	0.007739 %	95,333	8,237	(18,894)	84,676	19,157	65,518	-
Black Dog	-	0.000000%	940	0.002067%	0.002067 %	25,462	2,200	(5,046)	22,616	5,117	17,499	-
Blackwell	114,660	0.255147%	125,612	0.276192%	0.021045 %	259,261	22,400	(51,382)	230,279	52,099	178,180	-
Blair	1,080	0.002403%	900	0.001979%	(0.000424)%	(5,228)	(452)	1,036	(4,643)	(1,051)	-	3,593
Blanchard	15,100	0.033601%	15,468	0.034011%	0.000410 %	5,050	436	(1,001)	4,485	1,015	3,471	-
Bluejacket	660	0.001469%	540	0.001187%	(0.000281)%	(3,466)	(299)	687	(3,078)	(696)	-	2,382
Boise City	1,200	0.002670%	1,200	0.002639%	(0.000032)%	(391)	(34)	78	(348)	(79)	-	269
Bokchito	300	0.000668%	660	0.001451%	0.000784 %	9,654	834	(1,913)	8,574	1,940	6,634	-
Bokoshe	1,020	0.002270%	-	0.000000%	(0.002270)%	(27,961)	(2,416)	5,542	(24,836)	(5,619)	-	19,217
Boley	300	0.000668%	420	0.000923%	0.000256 %	3,153	272	(625)	2,800	634	2,167	-
Boswell	1,260	0.002804%	720	0.001583%	(0.001221)%	(15,038)	(1,299)	2,980	(13,357)	(3,022)	-	10,335
Bowlegs	1,080	0.002403%	960	0.002111%	(0.000292)%	(3,603)	(311)	714	(3,200)	(724)	-	2,476
Braggs	1,200	0.002670%	960	0.002111%	(0.000559)%	(6,892)	(595)	1,366	(6,122)	(1,385)	-	4,737
Bray	780	0.001736%	780	0.001715%	(0.000021)%	(254)	(22)	50	(226)	(51)	-	175
Bridge Creek	1,560	0.003471%	1,500	0.003298%	(0.000173)%	(2,134)	(184)	423	(1,895)	(429)	-	1,467
Bristow	55,287	0.123027%	57,299	0.125988%	0.002960 %	36,470	3,151	(7,228)	32,393	7,329	25,064	-
Broken Arrow	2,053,635	4.569832%	2,089,163	4.593598%	0.023766 %	292,778	25,296	(58,024)	260,049	58,835	201,215	-
Broken Bow	44,587	0.099216%	40,859	0.089840%	(0.009376)%	(115,504)	(9,980)	22,891	(102,592)	(23,211)	-	79,381
Buffalo	1,380	0.003071%	1,380	0.003034%	(0.000037)%	(450)	(39)	89	(400)	(90)	-	309
Burbank	360	0.000801%	-	0.000000%	(0.000801)%	(9,869)	(853)	1,956	(8,766)	(1,983)	-	6,782
Burlington	1,080	0.002403%	1,020	0.002243%	(0.000161)%	(1,977)	(171)	392	(1,756)	(397)	-	1,359
Burns Flat	720	0.001602%	660	0.001451%	(0.000151)%	(1,860)	(161)	369	(1,652)	(374)	-	1,278
Butler	1,080	0.002403%	-	0.000000%	(0.002403)%	(29,606)	(2,558)	5,868	(26,297)	(5,949)	-	20,347
Byars	720	0.001602%	600	0.001319%	(0.000283)%	(3,485)	(301)	691	(3,096)	(700)	-	2,395
Byng	300	0.000668%	6,060	0.013325%	0.012657 %	155,923	13,472	(30,902)	138,493	31,333	107,160	-
Cache	840	0.001869%	780	0.001715%	(0.000154)%	(1,899)	(164)	376	(1,687)	(382)	-	1,305
Caddo	660	0.001469%	900	0.001979%	0.000510 %	6,286	543	(1,246)	5,583	1,263	4,320	-
Calera	2,100	0.004673%	1,560	0.003430%	(0.001243)%	(15,312)	(1,323)	3,035	(13,600)	(3,077)	-	10,523
Calumet	1,080	0.002403%	1,020	0.002243%	(0.000161)%	(1,977)	(171)	392	(1,756)	(397)	-	1,359
Calvin	845	0.001880%	960	0.002111%	0.000230 %	2,839	245	(563)	2,522	571	1,951	-

See Independent Auditors' Report.

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Camargo	1,140	0.002537%	-	0.000000%	(0.002537)%	(31,251)	(2,700)	6,193	(27,757)	(6,280)	-	21,477
Canadian	-	0.000000%	1,380	0.003034%	0.003034 %	37,380	3,230	(7,408)	33,201	7,512	25,690	-
Caney	1,020	0.002270%	960	0.002111%	(0.000159)%	(1,958)	(169)	388	(1,739)	(393)	-	1,346
Canton	1,860	0.004139%	1,320	0.002902%	(0.001237)%	(15,233)	(1,316)	3,019	(13,531)	(3,061)	-	10,469
Canute	1,140	0.002537%	900	0.001979%	(0.000558)%	(6,873)	(594)	1,362	(6,104)	(1,381)	-	4,723
Capron	2,220	0.004940%	60	0.000132%	(0.004808)%	(59,232)	(5,118)	11,739	(52,610)	(11,903)	-	40,708
Carmen	900	0.002003%	960	0.002111%	0.000108 %	1,332	115	(264)	1,183	268	915	-
Carnegie	1,080	0.002403%	120	0.000264%	(0.002139)%	(26,356)	(2,277)	5,223	(23,409)	(5,296)	-	18,113
Carney	-	0.000000%	840	0.001847%	0.001847 %	22,753	1,966	(4,509)	20,210	4,572	15,637	-
Carter	1,020	0.002270%	1,080	0.002375%	0.000105 %	1,293	112	(256)	1,148	260	888	-
Cashion	1,020	0.002270%	-	0.000000%	(0.002270)%	(27,961)	(2,416)	5,542	(24,836)	(5,619)	-	19,217
Catoosa	77,110	0.171589%	79,907	0.175697%	0.004108 %	50,610	4,373	(10,030)	44,953	10,170	34,782	-
Cedar Country	-	0.000000%	2,220	0.004881%	0.004881 %	60,133	5,196	(11,918)	53,411	12,084	41,327	-
Cement	960	0.002136%	-	0.000000%	(0.002136)%	(26,317)	(2,274)	5,216	(23,375)	(5,288)	-	18,086
Central High	2,520	0.005608%	600	0.001319%	(0.004288)%	(52,829)	(4,564)	10,470	(46,923)	(10,616)	-	36,307
Central Lincoln	480	0.001068%	540	0.001187%	0.000119 %	1,469	127	(291)	1,305	295	1,009	-
Chandler	55,192	0.122815%	53,697	0.118068%	(0.004747)%	(58,483)	(5,053)	11,590	(51,945)	(11,752)	-	40,193
Chattanooga	1,140	0.002537%	1,260	0.002770%	0.000234 %	2,879	249	(571)	2,557	578	1,978	-
Checotah	960	0.002136%	840	0.001847%	(0.000289)%	(3,563)	(308)	706	(3,165)	(716)	-	2,449
Chelsea	1,200	0.002670%	1,920	0.004222%	0.001551 %	19,111	1,651	(3,788)	16,975	3,840	13,135	-
Cherokee	-	0.000000%	2,760	0.006069%	0.006069 %	74,760	6,459	(14,816)	66,403	15,023	51,380	-
Cheyenne	1,200	0.002670%	1,140	0.002507%	(0.000164)%	(2,016)	(174)	400	(1,791)	(405)	-	1,386
Chickasha	343,424	0.764201%	330,073	0.725756%	(0.038445)%	(473,614)	(40,921)	93,864	(420,671)	(95,174)	-	325,497
Choctaw	72,359	0.161016%	79,414	0.174613%	0.013597 %	167,509	14,473	(33,198)	148,784	33,661	115,122	-
Chouteau	14,626	0.032547%	11,676	0.025673%	(0.006874)%	(84,684)	(7,317)	16,783	(75,217)	(17,018)	-	58,200
Claremore	442,627	0.984952%	464,141	1.020541%	0.035589 %	438,431	37,881	(86,891)	389,421	88,104	301,317	-
Clayton	840	0.001869%	780	0.001715%	(0.000154)%	(1,899)	(164)	376	(1,687)	(382)	-	1,305
Cleo Springs	1,560	0.003471%	1,140	0.002507%	(0.000965)%	(11,885)	(1,027)	2,355	(10,557)	(2,388)	-	8,168
Cleveland	27,295	0.060738%	27,631	0.060754%	0.000016 %	199	17	(39)	176	40	137	-
Clinton	83,101	0.184919%	82,835	0.182135%	(0.002783)%	(34,287)	(2,962)	6,795	(30,454)	(6,890)	-	23,564
Coalgate	55,991	0.124594%	54,852	0.120607%	(0.003987)%	(49,113)	(4,243)	9,734	(43,623)	(9,869)	-	33,754
Cogar	240	0.000534%	-	0.000000%	(0.000534)%	(6,579)	(568)	1,304	(5,844)	(1,322)	-	4,522

See Independent Auditors' Report.

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

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Colbert	1,080	0.002403%	-	0.000000%	(0.002403)%	(29,606)	(2,558)	5,868	(26,297)	(5,949)	-	20,347
Colcord	240	0.000534%	2,040	0.004485%	0.003951 %	48,678	4,206	(9,647)	43,237	9,782	33,455	-
Cole	780	0.001736%	480	0.001055%	(0.000680) %	(8,380)	(724)	1,661	(7,444)	(1,684)	-	5,760
Collinsville	148,136	0.329639%	159,082	0.349785%	0.020147 %	248,188	21,444	(49,187)	220,444	49,874	170,570	-
Collinsville RFPD	16,738	0.037246%	10,338	0.022731%	(0.014516)%	(178,818)	(15,450)	35,439	(158,829)	(35,934)	-	122,895
Comanche	24,221	0.053898%	26,561	0.058402%	0.004504 %	55,483	4,794	(10,996)	49,281	11,149	38,131	-
Commerce	1,560	0.003471%	1,260	0.002770%	(0.000701)%	(8,635)	(746)	1,711	(7,669)	(1,735)	-	5,934
Copan	2,040	0.004539%	900	0.001979%	(0.002561)%	(31,544)	(2,725)	6,252	(28,018)	(6,339)	-	21,679
Cordell	25,260	0.056209%	12,425	0.027320%	(0.028889)%	(355,886)	(30,749)	70,532	(316,103)	(71,516)	-	244,586
Corn	660	0.001469%	900	0.001979%	0.000510 %	6,286	543	0.000510 %	5,583	1,263	4,320	-
Country Co	-	0.000000%	1,020	0.002243%	0.002243 %	27,629	2,387	(5,476)	24,540	5,552	18,988	-
County Fire Departments	90,720	0.201874%	780	0.001715%	(0.200159)%	(2,465,783)	(213,045)	488,684	(2,190,144)	(495,508)	-	1,694,636
Covington	1,020	0.002270%	960	0.002111%	(0.000159)%	(1,958)	(169)	388	(1,739)	(393)	-	1,346
Coweta	186,632	0.415301%	173,383	0.381230%	(0.034071)%	(419,722)	(36,264)	83,183	(372,803)	(84,345)	-	288,459
Coyle	420	0.000935%	660	0.001451%	0.000517 %	6,364	550	(1,261)	5,653	1,279	4,374	-
Crescent	1,200	0.002670%	1,080	0.002375%	(0.000296)%	(3,642)	(315)	722	(3,235)	(732)	-	2,503
Cromwell	780	0.001736%	1,200	0.002639%	0.000903 %	11,122	961	(2,204)	9,879	2,235	7,644	-
Crowder	600	0.001335%	780	0.001715%	0.000380 %	4,680	404	(928)	4,157	940	3,216	-
Cushing	156,198	0.347578%	167,193	0.367620%	0.020042 %	246,897	21,332	(48,932)	219,298	49,615	169,683	-
Custer City	660	0.001469%	720	0.001583%	0.000114 %	1,410	122	(279)	1,252	283	969	-
Cyril	1,080	0.002403%	1,140	0.002507%	0.000103 %	1,273	110	(252)	1,131	256	875	-
Dacoma	1,020	0.002270%	900	0.001979%	(0.000291)%	(3,583)	(310)	710	(3,182)	(720)	-	2,462
Davidson	660	0.001469%	600	0.001319%	(0.000149)%	(1,840)	(159)	365	(1,635)	(370)	-	1,265
Davis	1,380	0.003071%	2,900	0.006376%	0.003306 %	40,722	3,518	(8,071)	36,170	8,183	27,987	-
Deer Creek	7,031	0.015646%	24,580	0.054046%	0.038400 %	473,053	40,872	(93,753)	420,172	95,062	325,111	-
Del City	305,750	0.680367%	360,831	0.793386%	0.113019 %	1,392,301	120,296	(275,935)	1,236,662	279,788	956,874	-
Delaware	1,320	0.002937%	540	0.001187%	(0.001750)%	(21,558)	(1,863)	4,273	(19,148)	(4,332)	-	14,816
Depew	300	0.000668%	-	0.000000%	(0.000668)%	(8,224)	(711)	1,630	(7,305)	(1,653)	-	5,652
Dewar	840	0.001869%	900	0.001979%	0.000110 %	1,351	117	(268)	1,200	272	929	-
Dewey	1,200	0.002670%	1,020	0.002243%	(0.000428)%	(5,267)	(455)	1,044	(4,678)	(1,058)	-	3,620
Dibble	2,220	0.004940%	1,080	0.002375%	(0.002565)%	(31,603)	(2,731)	6,263	(28,070)	(6,351)	-	21,719
Dickson	1,020	0.002270%	900	0.001979%	(0.000291)%	(3,583)	(310)	710	(3,182)	(720)	-	2,462

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Dill City	600	0.001335%	660	0.001451%	0.000116 %	1,430	124	(283)	1,270	287	983	-
Dover	1,080	0.002403%	900	0.001979%	(0.000424)%	(5,228)	(452)	1,036	(4,643)	(1,051)	-	3,593
Drummond	60	0.000134%	1,080	0.002375%	0.002241 %	27,609	2,385	(5,472)	24,523	5,548	18,975	-
Drumright	29,949	0.066645%	29,714	0.065334%	(0.001310)%	(16,140)	(1,394)	3,199	(14,336)	(3,243)	-	11,092
Duncan	357,512	0.795550%	374,126	0.822619%	0.027069 %	333,465	28,812	(66,088)	296,189	67,011	229,178	-
Durant	295,236	0.656971%	304,327	0.669146%	0.012176 %	149,995	12,960	(29,727)	133,228	30,142	103,086	-
Dustin	780	0.001736%	780	0.001715%	(0.000021)%	(254)	(22)	50	(226)	(51)	-	175
Eakly	720	0.001602%	780	0.001715%	0.000113 %	1,390	120	(276)	1,235	279	956	-
Earlsboro	1,020	0.002270%	1,260	0.002770%	0.000501 %	6,168	533	(1,222)	5,479	1,240	4,239	-
East Duke	720	0.001602%	720	0.001583%	(0.000019)%	(235)	(20)	47	(209)	(47)	-	161
Edmond	1,807,139	4.021318%	1,840,349	4.046512%	0.025194 %	310,369	26,816	(61,511)	275,674	62,370	213,304	-
El Reno	316,983	0.705363%	277,186	0.609469%	(0.095894)%	(1,181,328)	(102,067)	234,123	(1,049,272)	(237,392)	-	811,880
Eldorado	-	0.000000%	1,440	0.003166%	0.003166 %	39,005	3,370	(7,730)	34,645	7,838	26,807	-
Elgin	8,102	0.018030%	8,153	0.017927%	(0.000103)%	(1,272)	(110)	252	(1,130)	(256)	-	874
Elk City	168,847	0.375725%	172,267	0.378776%	0.003052 %	37,595	3,248	(7,451)	33,392	7,555	25,837	-
Elmer Rural	-	0.000000%	60	0.000132%	0.000132 %	1,625	140	(322)	1,444	327	1,117	-
Elmore City	1,980	0.004406%	120	0.000264%	(0.004142)%	(51,027)	(4,409)	10,113	(45,323)	(10,254)	-	35,069
Empire City	1,260	0.002804%	1,140	0.002507%	(0.000297)%	(3,661)	(316)	726	(3,252)	(736)	-	2,516
Enid	793,439	1.765592%	811,257	1.783771%	0.018179 %	223,949	19,349	(44,384)	198,914	45,003	153,911	-
Erick	900	0.002003%	1,380	0.003034%	0.001032 %	12,708	1,098	(2,519)	11,288	2,554	8,734	-
Eufaula	1,140	0.002537%	1,260	0.002770%	0.000234 %	2,879	249	(571)	2,557	578	1,978	-
Fair Oaks	-	0.000000%	420	0.000923%	0.000923 %	11,377	983	(2,255)	10,105	2,286	7,819	-
Fairfax	1,140	0.002537%	1,140	0.002507%	(0.000030)%	(372)	(32)	74	(330)	(75)	-	255
Fairland	1,440	0.003204%	1,200	0.002639%	(0.000566)%	(6,970)	(602)	1,381	(6,191)	(1,401)	-	4,790
Fairmont	540	0.001202%	480	0.001055%	(0.000146)%	(1,801)	(156)	357	(1,600)	(362)	-	1,238
Fairview	6,920	0.015399%	7,519	0.016533%	0.001134 %	13,971	1,207	(2,769)	12,409	2,807	9,601	-
Fargo	900	0.002003%	-	0.000000%	(0.002003)%	(24,672)	(2,132)	4,890	(21,914)	(4,958)	-	16,956
Fire Protection District—												
Deer Creek	13,576	0.030209%	6,199	0.013630%	(0.016579)%	(204,242)	(17,647)	40,478	(181,410)	(41,043)	-	140,367
Fletcher	-	0.000000%	2,040	0.004485%	0.004485 %	55,257	4,774	(10,951)	49,080	11,104	37,976	-
Forest Park	300	0.000668%	-	0.000000%	(0.000668)%	(8,224)	(711)	1,630	(7,305)	(1,653)	-	5,652
Forgan	660	0.001469%	-	0.000000%	(0.001469)%	(18,093)	(1,563)	3,586	(16,070)	(3,636)	-	12,434

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY)	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Fort Cobb	1,020	0.002270%	1,080	0.002375%	0.000105 %	1,293	112	(256)	1,148	260	888	-
Fort Gibson	22,165	0.049323%	20,842	0.045827%	(0.003496)%	(43,063)	(3,721)	8,535	(38,249)	(8,654)	-	29,596
Fort Supply	1,080	0.002403%	840	0.001847%	(0.000556)%	(6,853)	(592)	1,358	(6,087)	(1,377)	-	4,710
Foss	720	0.001602%	780	0.001715%	0.000113 %	1,390	120	(276)	1,235	279	956	-
Foyil	960	0.002136%	1,020	0.002243%	0.000107 %	1,312	113	(260)	1,166	264	902	-
Francis	780	0.001736%	1,020	0.002243%	0.000507 %	6,247	540	(1,238)	5,548	1,255	4,293	-
Frederick	48,963	0.108955%	50,159	0.110288%	0.001333 %	16,420	1,419	(3,254)	14,584	3,300	11,285	-
Freedom	900	0.002003%	960	0.002111%	0.000108 %	1,332	115	(264)	1,183	268	915	-
Gage	720	0.001602%	900	0.001979%	0.000377 %	4,641	401	(920)	4,122	933	3,190	-
Garber	960	0.002136%	960	0.002111%	(0.000025)%	(313)	(27)	62	(278)	(63)	-	215
Gate	120	0.000267%	-	0.000000%	(0.000267)%	(3,290)	(284)	652	(2,922)	(661)	-	2,261
Geary	1,200	0.002670%	840	0.001847%	(0.000823)%	(10,143)	(876)	2,010	(9,009)	(2,038)	-	6,971
Gene Autry	-	0.000000%	1,080	0.002375%	0.002375 %	29,254	2,528	(5,798)	25,984	5,879	20,105	-
Geronimo	660	0.001469%	1,140	0.002507%	0.001038 %	12,787	1,105	(2,534)	11,357	2,570	8,788	-
Glencoe	1,380	0.003071%	1,560	0.003430%	0.000359 %	4,426	382	(877)	3,931	889	3,042	-
Glenpool	240,004	0.534067%	243,112	0.534548%	0.000482 %	5,933	513	(1,176)	5,270	1,192	4,077	-
Goldsby	780	0.001736%	720	0.001583%	(0.000153)%	(1,880)	(162)	372	(1,669)	(378)	-	1,292
Goltry	960	0.002136%	1,020	0.002243%	0.000107 %	1,312	113	(260)	1,166	264	902	-
Goodwell	960	0.002136%	1,080	0.002375%	0.000238 %	2,937	254	(582)	2,609	590	2,019	-
Gooseneck Bend	2,280	0.005074%	780	0.001715%	(0.003359)%	(41,374)	(3,575)	8,200	(36,749)	(8,314)	-	28,435
Gore	60	0.000134%	1,500	0.003298%	0.003165 %	38,986	3,368	(7,726)	34,628	7,834	26,793	-
Gotebo	780	0.001736%	660	0.001451%	(0.000284)%	(3,505)	(303)	695	(3,113)	(704)	-	2,409
Gracemont	720	0.001602%	840	0.001847%	0.000245 %	3,016	261	(598)	2,679	606	2,073	-
Grandfield	1,140	0.002537%	1,140	0.002507%	(0.000030)%	(372)	(32)	74	(330)	(75)	-	255
Granite	-	0.000000%	1,380	0.003034%	0.003034 %	37,380	3,230	(7,408)	33,201	7,512	25,690	-
Greenfield	120	0.000267%	960	0.002111%	0.001844 %	22,714	1,962	(4,502)	20,175	4,564	15,610	-
Grove	39,644	0.088217%	45,731	0.100552%	0.012335 %	151,952	13,129	(30,115)	134,966	30,535	104,431	-
Guthrie	229,866	0.511507%	242,771	0.533799%	0.022292 %	274,616	23,727	(54,425)	243,918	55,185	188,733	-
Guymon	132,471	0.294781%	139,947	0.307712%	0.012931 %	159,298	13,763	(31,571)	141,491	32,012	109,479	-
Haileyville	660	0.001469%	-	0.000000%	(0.001469)%	(18,093)	(1,563)	3,586	(16,070)	(3,636)	-	12,434
Hammon	1,440	0.003204%	60	0.000132%	(0.003072)%	(37,850)	(3,270)	7,501	(33,619)	(7,606)	-	26,013
Hardesty	480	0.001068%	480	0.001055%	(0.000013)%	(157)	(14)	31	(139)	(31)	-	108

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY)	June 30, 2021, (ONLY)	June 30, 2021, (ONLY)
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage							Amount Recorded as Deferred Outflows Due to Changes in Proportion	Amount Recorded as Deferred Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Harrah	34,697	0.077210%	38,436	0.084512%	0.007302 %	89,960	7,773	(17,829)	79,904	18,078	61,826	-
Hartshorne	-	0.000000%	1,680	0.003694%	0.003694 %	45,506	3,932	(9,019)	40,419	9,145	31,275	-
Haskell	1,080	0.002403%	1,020	0.002243%	(0.000161) %	(1,977)	(171)	392	(1,756)	(397)	-	1,359
Hastings	-	0.000000%	780	0.001715%	0.001715 %	21,128	1,825	(4,187)	18,766	4,246	14,520	-
Haworth	1,500	0.003338%	1,500	0.003298%	(0.000040) %	(489)	(42)	97	(434)	(98)	-	336
Healdton	1,020	0.002270%	1,200	0.002639%	0.000369 %	4,543	393	(900)	4,035	913	3,122	-
Heavener	1,080	0.002403%	1,080	0.002375%	(0.000029) %	(352)	(30)	70	(313)	(71)	-	242
Helena	1,380	0.003071%	1,320	0.002902%	(0.000168) %	(2,075)	(179)	411	(1,843)	(417)	-	1,426
Hennessey	960	0.002136%	1,200	0.002639%	0.000502 %	6,188	535	(1,226)	5,496	1,243	4,253	-
Henryetta	75,879	0.168849%	85,814	0.188686%	0.019837 %	244,376	21,114	(48,432)	217,058	49,108	167,950	-
Hickory	-	0.000000%	780	0.001715%	0.001715 %	21,128	1,825	(4,187)	18,766	4,246	14,520	-
Hickory Hills	780	0.001736%	780	0.001715%	(0.000021) %	(254)	(22)	50	(226)	(51)	-	175
Hinton	1,020	0.002270%	1,260	0.002770%	0.000501 %	6,168	533	(1,222)	5,479	1,240	4,239	-
Hitchcock	540	0.001202%	660	0.001451%	0.000250 %	3,074	266	(609)	2,731	618	2,113	-
Hobart	25,498	0.056739%	27,335	0.060103%	0.003365 %	41,449	3,581	(8,215)	36,816	8,329	28,486	-
Holdenville	29,915	0.066568%	35,460	0.077969%	0.011401 %	140,446	12,135	(27,834)	124,746	28,223	96,523	-
Hollis	960	0.002136%	900	0.001979%	(0.000157) %	(1,938)	(167)	384	(1,722)	(389)	-	1,332
Hominy	19,078	0.042453%	19,801	0.043538%	0.001085 %	13,369	1,155	(2,650)	11,875	2,687	9,188	-
Hooker	-	0.000000%	1,920	0.004222%	0.004222 %	52,007	4,493	(10,307)	46,193	10,451	35,742	-
Howe	-	0.000000%	660	0.001451%	0.001451 %	17,877	1,545	(3,543)	15,879	3,593	12,286	-
Hugo	81,029	0.180309%	82,048	0.180405%	0.000096 %	1,187	103	(235)	1,054	239	816	-
Hulbert	1,200	0.002670%	1,020	0.002243%	(0.000428) %	(5,267)	(455)	1,044	(4,678)	(1,058)	-	3,620
Hunter	480	0.001068%	840	0.001847%	0.000779 %	9,595	829	(1,902)	8,522	1,928	6,594	-
Hydro	840	0.001869%	1,440	0.003166%	0.001297 %	15,978	1,381	(3,167)	14,192	3,211	10,981	-
Idabel	59,506	0.132416%	63,195	0.138952%	0.006536 %	80,516	6,957	(15,957)	71,515	16,180	55,335	-
Indiahoma	1,020	0.002270%	840	0.001847%	(0.000423) %	(5,208)	(450)	1,032	(4,626)	(1,047)	-	3,579
Inola	-	0.000000%	1,920	0.004222%	0.004222 %	52,007	4,493	(10,307)	46,193	10,451	35,742	-
Jacktown	480	0.001068%	1,260	0.002770%	0.001702 %	20,971	1,812	(4,156)	18,627	4,214	14,413	-
Jay	900	0.002003%	900	0.001979%	(0.000024) %	(293)	(25)	58	(261)	(59)	-	202
Jenks	168,765	0.375543%	171,897	0.377963%	0.002419 %	29,804	2,575	(5,907)	26,472	5,989	20,483	-
Jennings	840	0.001869%	720	0.001583%	(0.000286) %	(3,524)	(305)	698	(3,130)	(708)	-	2,422
Jet	1,740	0.003872%	720	0.001583%	(0.002289) %	(28,196)	(2,436)	5,588	(25,044)	(5,666)	-	19,378

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Jones	-	0.000000%	1,200	0.002639%	0.002639 %	32,504	2,808	(6,442)	28,871	6,532	22,339	-
Kansas	180	0.000401%	1,260	0.002770%	0.002370 %	29,195	2,522	(5,786)	25,932	5,867	20,065	-
Kaw City	720	0.001602%	660	0.001451%	(0.000151) %	(1,860)	(161)	369	(1,652)	(374)	-	1,278
Kellyville	1,260	0.002804%	1,500	0.003298%	0.000494 %	6,090	526	(1,207)	5,409	1,224	4,185	-
Keota	960	0.002136%	900	0.001979%	(0.000157) %	(1,938)	(167)	384	(1,722)	(389)	-	1,332
Ketchum	3,420	0.007610%	1,920	0.004222%	(0.003389) %	(41,746)	(3,607)	8,273	(37,079)	(8,389)	-	28,690
Keyes	720	0.001602%	720	0.001583%	(0.000019) %	(235)	(20)	47	(209)	(47)	-	161
Kiefer	3,070	0.006832%	885	0.001946%	(0.004887) %	(60,198)	(5,201)	11,930	(53,469)	(12,097)	-	41,372
Kingfisher	145,848	0.324546%	145,677	0.320311%	(0.004236) %	(52,178)	(4,508)	10,341	(46,345)	(10,485)	-	35,860
Kingston	840	0.001869%	1,080	0.002375%	0.000505 %	6,227	538	(1,234)	5,531	1,251	4,280	-
Kinta	600	0.001335%	-	0.000000%	(0.001335) %	(16,448)	(1,421)	3,260	(14,609)	(3,305)	-	11,304
Kiowa	420	0.000935%	360	0.000792%	(0.000143) %	(1,762)	(152)	349	(1,565)	(354)	-	1,211
Konawa	-	0.000000%	2,340	0.005145%	0.005145 %	63,384	5,476	(12,562)	56,298	12,737	43,561	-
Krebs	1,500	0.003338%	840	0.001847%	(0.001491) %	(18,366)	(1,587)	3,640	(16,313)	(3,691)	-	12,623
Kremlin	-	0.000000%	960	0.002111%	0.002111 %	26,004	2,247	(5,154)	23,097	5,225	17,871	-
Lahoma	120	0.000267%	1,740	0.003826%	0.003559 %	43,842	3,788	(8,689)	38,941	8,810	30,131	-
Lamar	-	0.000000%	540	0.001187%	0.001187 %	14,627	1,264	(2,899)	12,992	2,939	10,053	-
Lamont	-	0.000000%	1,560	0.003430%	0.003430 %	42,256	3,651	(8,374)	37,532	8,491	29,041	-
Langley	1,200	0.002670%	1,140	0.002507%	(0.000164) %	(2,016)	(174)	400	(1,791)	(405)	-	1,386
Laverne	1,440	0.003204%	1,500	0.003298%	0.000094 %	1,156	100	(229)	1,027	232	794	-
Lawton	1,186,403	2.640032%	1,055,786	2.321435%	(0.318597) %	(3,924,841)	(339,108)	777,849	(3,486,100)	(788,710)	-	2,697,390
Leedey	1,140	0.002537%	1,380	0.003034%	0.000498 %	6,129	530	(1,215)	5,444	1,232	4,212	-
Lenapah	900	0.002003%	1,020	0.002243%	0.000240 %	2,957	255	(586)	2,626	594	2,032	-
Lexington	1,080	0.002403%	1,200	0.002639%	0.000235 %	2,898	250	(574)	2,574	582	1,992	-
Limestone	-	0.000000%	47,608	0.104679%	0.104679 %	1,289,558	111,418	(255,572)	1,145,404	259,141	886,263	-
Lindsay	58,935	0.131146%	62,565	0.137566%	0.006421 %	79,097	6,834	(15,676)	70,255	15,895	54,360	-
Little Axe	1,860	0.004139%	240	0.000528%	(0.003611) %	(44,487)	(3,844)	8,817	(39,514)	(8,940)	-	30,574
Loco	840	0.001869%	780	0.001715%	(0.000154) %	(1,899)	(164)	376	(1,687)	(382)	-	1,305
Locust Grove	1,020	0.002270%	4,424	0.009727%	0.007458 %	91,872	7,938	(18,208)	81,602	18,462	63,140	-
Lone Grove	23,923	0.053235%	23,981	0.052729%	(0.000506) %	(6,231)	(538)	1,235	(5,535)	(1,252)	-	4,282
Lone Wolf	-	0.000000%	1,680	0.003694%	0.003694 %	45,506	3,932	(9,019)	40,419	9,145	31,275	-
Longdale	240	0.000534%	300	0.000660%	0.000126 %	1,547	134	(307)	1,374	311	1,063	-

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY)	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Loyal	-	0.000000%	5,640	0.012401%	0.012401 %	152,771	13,199	(30,277)	135,693	30,700	104,993	-
Luther	960	0.002136%	840	0.001847%	(0.000289)%	(3,563)	(308)	706	(3,165)	(716)	-	2,449
Macomb	1,200	0.002670%	120	0.000264%	(0.002406)%	(29,645)	(2,561)	5,875	(26,331)	(5,957)	-	20,374
Madill	29,571	0.065802%	28,462	0.062582%	(0.003220)%	(39,673)	(3,428)	7,863	(35,238)	(7,972)	-	27,265
Mangum	23,638	0.052600%	27,645	0.060785%	0.008185 %	100,828	8,712	(19,983)	89,557	20,262	69,295	-
Manitou	720	0.001602%	660	0.001451%	(0.000151)%	(1,860)	(161)	369	(1,652)	(374)	-	1,278
Mannford	1,140	0.002537%	1,320	0.002902%	0.000366 %	4,504	389	(893)	4,000	905	3,095	-
Mannsville	600	0.001335%	780	0.001715%	0.000380 %	4,680	404	(928)	4,157	940	3,216	-
Maramec	540	0.001202%	-	0.000000%	(0.001202)%	(14,803)	(1,279)	2,934	(13,148)	(2,975)	-	10,174
Marietta	2,040	0.004539%	840	0.001847%	(0.002693)%	(33,170)	(2,866)	6,574	(29,462)	(6,666)	-	22,796
Marland	720	0.001602%	720	0.001583%	(0.000019)%	(235)	(20)	47	(209)	(47)	-	161
Marlow	27,597	0.061410%	27,057	0.059492%	(0.001917)%	(23,621)	(2,041)	4,681	(20,981)	(4,747)	-	16,234
Marshall	1,980	0.004406%	960	0.002111%	(0.002295)%	(28,274)	(2,443)	5,604	(25,114)	(5,682)	-	19,432
Maud	1,200	0.002670%	1,260	0.002770%	0.000100 %	1,234	107	(245)	1,096	248	848	-
Maysville	960	0.002136%	840	0.001847%	(0.000289)%	(3,563)	(308)	706	(3,165)	(716)	-	2,449
McAlester	336,144	0.748001%	315,011	0.692638%	(0.055363)%	(682,021)	(58,927)	135,167	(605,781)	(137,055)	-	468,727
McCurtain	840	0.001869%	720	0.001583%	(0.000286)%	(3,524)	(305)	698	(3,130)	(708)	-	2,422
McLoud	15,151	0.033715%	11,617	0.025543%	(0.008172)%	(100,667)	(8,698)	19,951	(89,414)	(20,229)	-	69,184
Medford	1,020	0.002270%	1,080	0.002375%	0.000105 %	1,293	112	(256)	1,148	260	888	-
Meeker	660	0.001469%	960	0.002111%	0.000642 %	7,911	684	(1,568)	7,027	1,590	5,437	-
Meno	1,140	0.002537%	240	0.000528%	(0.002009)%	(24,750)	(2,138)	4,905	(21,983)	(4,974)	-	17,010
Miami	168,865	0.375764%	173,054	0.380507%	0.004743 %	58,424	5,048	(11,579)	51,893	11,740	40,152	-
Midwest City	1,153,049	2.565811%	1,211,718	2.664294%	0.098483 %	1,213,231	104,824	(240,446)	1,077,609	243,803	833,806	-
Milburn	780	0.001736%	600	0.001319%	(0.000416)%	(5,130)	(443)	1,017	(4,557)	(1,031)	-	3,526
Mill Creek	1,080	0.002403%	1,800	0.003958%	0.001555 %	19,151	1,655	(3,795)	17,010	3,848	13,161	-
Millerton	480	0.001068%	360	0.000792%	(0.000277)%	(3,407)	(294)	675	(3,026)	(685)	-	2,341
Minco	240	0.000534%	2,100	0.004617%	0.004083 %	50,304	4,346	(9,969)	44,680	10,109	34,572	-
Monkey Island	25,784	0.057376%	29,363	0.064563%	0.007187 %	88,537	7,650	(17,547)	78,639	17,792	60,848	-
Moore	1,024,490	2.279738%	1,079,043	2.372572%	0.092834 %	1,143,638	98,811	(226,653)	1,015,796	229,818	785,978	-
Mooreland	60	0.000134%	2,340	0.005145%	0.005012 %	61,739	5,334	(12,236)	54,837	12,407	42,431	-
Morgan's Corner	480	0.001068%	660	0.001451%	0.000383 %	4,719	408	(935)	4,192	948	3,243	-
Morris	120	0.000267%	1,920	0.004222%	0.003955 %	48,717	4,209	(9,655)	43,272	9,790	33,482	-

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY)	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Morrison	1,200	0.002670%	120	0.000264%	(0.002406)%	(29,645)	(2,561)	5,875	(26,331)	(5,957)	-	20,374
Mounds	840	0.001869%	720	0.001583%	(0.000286)%	(3,524)	(305)	698	(3,130)	(708)	-	2,422
Mountain Park	420	0.000935%	-	0.000000%	(0.000935)%	(11,513)	(995)	2,282	(10,226)	(2,314)	-	7,913
Mt. View	1,020	0.002270%	1,200	0.002639%	0.000369 %	4,543	393	(900)	4,035	913	3,122	-
Muldrow	1,440	0.003204%	1,200	0.002639%	(0.000566)%	(6,970)	(602)	1,381	(6,191)	(1,401)	-	4,790
Mulhall	960	0.002136%	1,200	0.002639%	0.000502 %	6,188	535	(1,226)	5,496	1,243	4,253	-
Murry Spur	-	0.000000%	180	0.000396%	0.000396 %	4,876	421	(966)	4,331	980	3,351	-
Muskogee	766,163	1.704897%	767,072	1.686618%	(0.018278)%	(225,174)	(19,455)	44,626	(200,003)	(45,250)	-	154,753
Mustang	232,271	0.516860%	244,646	0.537921%	0.021061 %	259,459	22,417	(51,421)	230,455	52,139	178,316	-
Mutual	-	0.000000%	1,500	0.003298%	0.003298 %	40,630	3,510	(8,052)	36,089	8,165	27,924	-
Nash	180	0.000401%	780	0.001715%	0.001315 %	16,194	1,399	(3,209)	14,383	3,254	11,129	-
Newcastle	146,132	0.325178%	139,712	0.307195%	(0.017983)%	(221,531)	(19,140)	43,904	(196,767)	(44,517)	-	152,250
Newkirk	39,506	0.087911%	37,067	0.081502%	(0.006409)%	(78,953)	(6,822)	15,647	(70,127)	(15,866)	-	54,261
Nichols Hills	167,566	0.372875%	171,431	0.376938%	0.004063 %	50,048	4,324	(9,919)	44,453	10,057	34,396	-
Nicoma Park	13,399	0.029817%	13,264	0.029165%	(0.000652)%	(8,038)	(694)	1,593	(7,139)	(1,615)	-	5,524
Noble	81,841	0.182117%	87,066	0.191438%	0.009322 %	114,834	9,922	(22,759)	101,998	23,076	78,921	-
Norman	1,847,806	4.111812%	1,793,453	3.943398%	(0.168414)%	(2,074,710)	(179,256)	411,179	(1,842,787)	(416,920)	-	1,425,867
Nowata	21,390	0.047597%	24,760	0.054442%	0.006845 %	84,321	7,285	(16,711)	74,895	16,945	57,951	-
NW Rogers	136,878	0.304586%	144,906	0.318616%	0.014030 %	172,837	14,933	(34,254)	153,517	34,732	118,784	-
Oak Cliff FPD	43,935	0.097765%	41,432	0.091100%	(0.006666)%	(82,118)	(7,095)	16,275	(72,938)	(16,502)	-	56,436
Oak Grove FPD	2,100	0.004673%	1,860	0.004090%	(0.000583)%	(7,186)	(621)	1,424	(6,382)	(1,444)	-	4,938
Oakwood	-	0.000000%	60	0.000132%	0.000132 %	1,625	140	(322)	1,444	327	1,117	-
Oilton	900	0.002003%	-	0.000000%	(0.002003)%	(24,672)	(2,132)	4,890	(21,914)	(4,958)	-	16,956
Okarche	1,020	0.002270%	1,140	0.002507%	0.000237 %	2,918	252	(578)	2,592	586	2,005	-
Okay	1,320	0.002937%	180	0.000396%	(0.002542)%	(31,310)	(2,705)	6,205	(27,810)	(6,292)	-	21,518
Okeene	6,505	0.014474%	1,289	0.002834%	(0.011640)%	(143,393)	(12,389)	28,419	(127,364)	(28,815)	-	98,548
Okemah	900	0.002003%	960	0.002111%	0.000108 %	1,332	115	(264)	1,183	268	915	-
Oklahoma City	11,976,058	26.649611%	11,984,519	26.351253%	(0.298358)%	(3,675,508)	(317,566)	728,435	(3,264,639)	(738,606)	-	2,526,033
Okmulgee	156,136	0.347440%	161,569	0.355254%	0.007813 %	96,254	8,316	(19,076)	85,494	19,343	66,151	-
Oktaha	-	0.000000%	840	0.001847%	0.001847 %	22,753	1,966	(4,509)	20,210	4,572	15,637	-
Olustee	840	0.001869%	840	0.001847%	(0.000022)%	(274)	(24)	54	(243)	(55)	-	188
Orlando	1,260	0.002804%	1,320	0.002902%	0.000099 %	1,214	105	(241)	1,079	244	835	-

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Net Pension Liability Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Owasso	650,206	1.446865%	695,422	1.529076%	0.082211 %	1,012,763	87,503	(200,716)	899,551	203,518	696,033	-
Paden	840	0.001869%	720	0.001583%	(0.000286)%	(3,524)	(305)	698	(3,130)	(708)	-	2,422
Panama	840	0.001869%	900	0.001979%	0.000110 %	1,351	117	(268)	1,200	272	929	-
Paoli	-	0.000000%	1,200	0.002639%	0.002639 %	32,504	2,808	(6,442)	28,871	6,532	22,339	-
Pauls Valley	66,337	0.147616%	72,116	0.158567%	0.010951 %	134,901	11,656	(26,736)	119,821	27,109	92,712	-
Pawhuska	42,253	0.094023%	42,655	0.093789%	(0.000234)%	(2,884)	(249)	572	(2,561)	(579)	-	1,982
Pawnee	9,276	0.020641%	5,067	0.011141%	(0.009500)%	(117,032)	(10,112)	23,194	(103,949)	(23,518)	-	80,431
Perkins	12,244	0.027246%	14,129	0.031066%	0.003820 %	47,061	4,066	(9,327)	41,801	9,457	32,343	-
Perry	61,333	0.136481%	67,458	0.148325%	0.011844 %	145,910	12,607	(28,917)	129,599	29,321	100,278	-
Piedmont	43,816	0.097502%	45,121	0.099211%	0.001709 %	21,050	1,819	(4,172)	18,697	4,230	14,467	-
Pink	780	0.001736%	1,080	0.002375%	0.000639 %	7,872	680	(1,560)	6,992	1,582	5,410	-
Pioneer Skelton	1,140	0.002537%	480	0.001055%	(0.001481)%	(18,249)	(1,577)	3,617	(16,209)	(3,667)	-	12,542
Pocola	1,200	0.002670%	120	0.000264%	(0.002406)%	(29,645)	(2,561)	5,875	(26,331)	(5,957)	-	20,374
Ponca City	545,217	1.213240%	515,261	1.132943%	(0.080297)%	(989,190)	(85,467)	196,044	(878,613)	(198,781)	-	679,832
Pond Creek	1,080	0.002403%	-	0.000000%	(0.002403)%	(29,606)	(2,558)	5,868	(26,297)	(5,949)	-	20,347
Porter	-	0.000000%	1,740	0.003826%	0.003826 %	47,131	4,072	(9,341)	41,863	9,471	32,392	-
Porum	1,380	0.003071%	1,380	0.003034%	(0.000037)%	(450)	(39)	89	(400)	(90)	-	309
Poteau	28,114	0.062562%	39,818	0.087551%	0.024989 %	307,846	26,598	(61,011)	273,434	61,863	211,571	-
Prague	1,200	0.002670%	1,320	0.002902%	0.000232 %	2,859	247	(567)	2,540	575	1,965	-
Prue	540	0.001202%	600	0.001319%	0.000118 %	1,449	125	(287)	1,287	291	996	-
Pryor	108,262	0.240908%	126,714	0.278615%	0.037707 %	464,522	40,135	(92,062)	412,595	93,347	319,248	-
Purcell	89,562	0.199296%	100,870	0.221790%	0.022494 %	277,111	23,943	(54,920)	246,134	55,686	190,447	-
Putnam	60	0.000134%	300	0.000660%	0.000526 %	6,481	560	(1,285)	5,757	1,302	4,454	-
Quapaw	1,320	0.002937%	1,380	0.003034%	0.000097 %	1,195	103	(237)	1,061	240	821	-
Quinton	1,020	0.002270%	1,020	0.002243%	(0.000027)%	(333)	(29)	66	(295)	(67)	-	229
Ralston	2,040	0.004539%	1,500	0.003298%	(0.001241)%	(15,292)	(1,321)	3,031	(13,583)	(3,073)	-	10,510
Ratliff City	1,260	0.002804%	1,145	0.002518%	(0.000286)%	(3,526)	(305)	699	(3,132)	(709)	-	2,423
Rattan	1,020	0.002270%	960	0.002111%	(0.000159)%	(1,958)	(169)	388	(1,739)	(393)	-	1,346
Ravia	780	0.001736%	660	0.001451%	(0.000284)%	(3,505)	(303)	695	(3,113)	(704)	-	2,409
Red Oak	3,540	0.007877%	2,700	0.005937%	(0.001941)%	(23,907)	(2,066)	4,738	(21,235)	(4,804)	-	16,431
Regan	180	0.000401%	-	0.000000%	(0.000401)%	(4,934)	(426)	978	(4,383)	(992)	-	3,391
Reydon	1,440	0.003204%	1,380	0.003034%	(0.000170)%	(2,095)	(181)	415	(1,861)	(421)	-	1,440

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY)	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
RFPD 1 Sequoyah County	120	0.000267%	-	0.000000%	(0.000267)%	(3,290)	(284)	652	(2,922)	(661)	-	2,261
Richland FPD	360	0.000801%	360	0.000792%	(0.000010)%	(117)	(10)	23	(104)	(24)	-	81
Ringling	120	0.000267%	1,680	0.003694%	0.003427 %	42,217	3,648	(8,367)	37,497	8,484	29,014	-
Ringwood	1,080	0.002403%	1,140	0.002507%	0.000103 %	1,273	110	(252)	1,131	256	875	-
Ripley	600	0.001335%	960	0.002111%	0.000776 %	9,556	826	(1,894)	8,488	1,920	6,567	-
Rocky	480	0.001068%	600	0.001319%	0.000251 %	3,094	267	(613)	2,748	622	2,126	-
Roff	960	0.002136%	1,260	0.002770%	0.000634 %	7,813	675	(1,548)	6,940	1,570	5,370	-
Roland	-	0.000000%	920	0.002023%	0.002023 %	24,920	2,153	(4,939)	22,134	5,008	17,127	-
Rolling Hills	60	0.000134%	2,400	0.005277%	0.005144 %	63,364	5,475	(12,558)	56,281	12,733	43,548	-
Roosevelt	720	0.001602%	-	0.000000%	(0.001602)%	(19,737)	(1,705)	3,912	(17,531)	(3,966)	-	13,565
Rosston	-	0.000000%	60	0.000132%	0.000132 %	1,625	140	(322)	1,444	327	1,117	-
Rush Springs	2,520	0.005608%	780	0.001715%	(0.003893)%	(47,953)	(4,143)	9,504	(42,593)	(9,636)	-	32,956
Ryan	600	0.001335%	-	0.000000%	(0.001335)%	(16,448)	(1,421)	3,260	(14,609)	(3,305)	-	11,304
Salina	-	0.000000%	1,560	0.003430%	0.003430 %	42,256	3,651	(8,374)	37,532	8,491	29,041	-
Sallisaw	38,716	0.086153%	43,044	0.094644%	0.008491 %	104,596	9,037	(20,730)	92,904	21,019	71,885	-
Sand Springs	328,632	0.731285%	302,490	0.665107%	(0.066178)%	(815,253)	(70,438)	161,572	(724,119)	(163,828)	-	560,291
Sapulpa	448,521	0.998067%	443,516	0.975192%	(0.022875)%	(281,806)	(24,348)	55,850	(250,304)	(56,630)	-	193,674
Savanna	-	0.000000%	1,330	0.002924%	0.002924 %	36,026	3,113	(7,140)	31,999	7,239	24,759	-
Sayre	1,200	0.002670%	1,260	0.002770%	0.000100 %	1,234	107	(245)	1,096	248	848	-
Seiling	2,760	0.006142%	1,560	0.003430%	(0.002712)%	(33,404)	(2,886)	6,620	(29,670)	(6,713)	-	22,957
Seminole	133,866	0.297884%	148,737	0.327039%	0.029155 %	359,160	31,032	(71,181)	319,011	72,175	246,837	-
Sentinel	1,080	0.002403%	840	0.001847%	(0.000556)%	(6,853)	(592)	1,358	(6,087)	(1,377)	-	4,710
Shady Point	900	0.002003%	840	0.001847%	(0.000156)%	(1,919)	(166)	380	(1,704)	(386)	-	1,319
Shattuck	960	0.002136%	1,080	0.002375%	0.000238 %	2,937	254	(582)	2,609	590	2,019	-
Shawnee	519,559	1.156144%	501,428	1.102527%	(0.053617)%	(660,520)	(57,069)	130,906	(586,684)	(132,734)	-	453,950
Shidler	600	0.001335%	720	0.001583%	0.000248 %	3,055	264	(605)	2,713	614	2,099	-
Skiatook	168,095	0.374052%	178,858	0.393268%	0.019216 %	236,727	20,453	(46,916)	210,265	47,571	162,694	-
Slaughterville	960	0.002136%	1,380	0.003034%	0.000898 %	11,064	956	(2,193)	9,827	2,223	7,604	-
Snyder	1,140	0.002537%	840	0.001847%	(0.000690)%	(8,498)	(734)	1,684	(7,548)	(1,708)	-	5,840
Soper	540	0.001202%	660	0.001451%	0.000250 %	3,074	266	(609)	2,731	618	2,113	-
South Coffeyville	-	0.000000%	1,320	0.002902%	0.002902 %	35,755	3,089	(7,086)	31,758	7,185	24,573	-
Spencer	33,779	0.075167%	39,383	0.086594%	0.011428 %	140,780	12,163	(27,901)	125,043	28,290	96,753	-

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Sperry	3,336	0.007423%	5,122	0.011262%	0.003839 %	47,290	4,086	(9,372)	42,003	9,503	32,500	-
Spiro	1,200	0.002670%	1,140	0.002507%	(0.000164)%	(2,016)	(174)	400	(1,791)	(405)	-	1,386
Springer	960	0.002136%	900	0.001979%	(0.000157)%	(1,938)	(167)	384	(1,722)	(389)	-	1,332
Sterling	300	0.000668%	1,560	0.003430%	0.002763 %	34,032	2,940	(6,745)	30,228	6,839	23,389	-
Stigler	1,020	0.002270%	1,500	0.003298%	0.001028 %	12,669	1,095	(2,511)	11,253	2,546	8,707	-
Stillwater	819,719	1.824071%	786,050	1.728347%	(0.095725)%	(1,179,245)	(101,887)	233,710	(1,047,423)	(236,973)	-	810,449
Stilwell	1,080	0.002403%	1,320	0.002902%	0.000499 %	6,149	531	(1,219)	5,461	1,236	4,226	-
Stonebluff	180	0.000401%	660	0.001451%	0.001051 %	12,943	1,118	(2,565)	11,496	2,601	8,895	-
Stonewall	780	0.001736%	720	0.001583%	(0.000153)%	(1,880)	(162)	372	(1,669)	(378)	-	1,292
Stratford	1,500	0.003338%	1,440	0.003166%	(0.000172)%	(2,114)	(183)	419	(1,878)	(425)	-	1,453
Stringtown	900	0.002003%	960	0.002111%	0.000108 %	1,332	115	(264)	1,183	268	915	-
Stroud	1,320	0.002937%	1,380	0.003034%	0.000097 %	1,195	103	(237)	1,061	240	821	-
Stuart	1,200	0.002670%	1,260	0.002770%	0.000100 %	1,234	107	(245)	1,096	248	848	-
Sulphur	67,966	0.151242%	73,966	0.162635%	0.011393 %	140,349	12,126	(27,815)	124,660	28,204	96,456	-
Summit	120	0.000267%	360	0.000792%	0.000525 %	6,462	558	(1,281)	5,739	1,299	4,441	-
Sumner	-	0.000000%	120	0.000264%	0.000264 %	3,250	281	(644)	2,887	653	2,234	-
SW Lincoln	7,143	0.015894%	5,920	0.013017%	(0.002877)%	(35,444)	(3,062)	7,025	(31,482)	(7,123)	-	24,359
Sweetwater	900	0.002003%	900	0.001979%	(0.000024)%	(293)	(25)	58	(261)	(59)	-	202
Taft	840	0.001869%	840	0.001847%	(0.000022)%	(274)	(24)	54	(243)	(55)	-	188
Tahlequah	124,628	0.277327%	125,901	0.276828%	(0.000499)%	(6,149)	(531)	1,219	(5,462)	(1,236)	-	4,226
Talihina	840	0.001869%	900	0.001979%	0.000110 %	1,351	117	(268)	1,200	272	929	-
Taloga	1,020	0.002270%	900	0.001979%	(0.000291)%	(3,583)	(310)	710	(3,182)	(720)	-	2,462
Tecumseh	23,177	0.051574%	27,521	0.060512%	0.008938 %	110,114	9,514	(21,823)	97,805	22,128	75,677	-
Temple	1,680	0.003738%	600	0.001319%	(0.002419)%	(29,802)	(2,575)	5,906	(26,470)	(5,989)	-	20,482
Terral	-	0.000000%	1,980	0.004354%	0.004354 %	53,632	4,634	(10,629)	47,637	10,778	36,859	-
Texhoma	900	0.002003%	1,020	0.002243%	0.000240 %	2,957	255	(586)	2,626	594	2,032	-
The Village	203,010	0.451746%	222,381	0.488966%	0.037220 %	458,513	39,616	(90,871)	407,258	92,140	315,118	-
Thomas	1,200	0.002670%	840	0.001847%	(0.000823)%	(10,143)	(876)	2,010	(9,009)	(2,038)	-	6,971
Tipton	-	0.000000%	720	0.001583%	0.001583 %	19,503	1,685	(3,865)	17,323	3,919	13,403	-
Tishomingo	11,419	0.025411%	14,720	0.032366%	0.006955 %	85,682	7,403	(16,981)	76,104	17,218	58,886	-
Tonkawa	41,625	0.092625%	40,934	0.090005%	(0.002620)%	(32,280)	(2,789)	6,397	(28,671)	(6,487)	-	22,184
Tryon	60	0.000134%	420	0.000923%	0.000790 %	9,732	841	(1,929)	8,644	1,956	6,688	-

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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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Tulsa	7,430,746	16.535198%	7,654,579	16.830692%	0.295494 %	3,640,228	314,518	(721,443)	3,233,302	731,516	2,501,786	-
Tushka	1,500	0.003338%	780	0.001715%	(0.001623)%	(19,992)	(1,727)	3,962	(17,757)	(4,017)	-	13,740
Tuttle	68,997	0.153536%	64,068	0.140871%	(0.012665)%	(156,021)	(13,480)	30,921	(138,580)	(31,353)	-	107,227
Tyrone	1,080	0.002403%	480	0.001055%	(0.001348)%	(16,604)	(1,435)	3,291	(14,748)	(3,337)	-	11,412
Union City	1,500	0.003338%	1,320	0.002902%	(0.000435)%	(5,365)	(464)	1,063	(4,765)	(1,078)	-	3,687
Valliant	1,140	0.002537%	1,140	0.002507%	(0.000030)%	(372)	(32)	74	(330)	(75)	-	255
Velma	1,440	0.003204%	1,080	0.002375%	(0.000830)%	(10,221)	(883)	2,026	(9,078)	(2,054)	-	7,024
Verden	780	0.001736%	840	0.001847%	0.000111 %	1,371	118	(272)	1,218	275	942	-
Vian	780	0.001736%	-	0.000000%	(0.001736)%	(21,382)	(1,847)	4,238	(18,992)	(4,297)	-	14,695
Vici	1,560	0.003471%	1,380	0.003034%	(0.000437)%	(5,384)	(465)	1,067	(4,782)	(1,082)	-	3,700
Vinita	62,948	0.140075%	62,019	0.136366%	(0.003709)%	(45,696)	(3,948)	9,056	(40,588)	(9,183)	-	31,405
Wagoner	54,701	0.121724%	52,530	0.115502%	(0.006222)%	(76,651)	(6,623)	15,191	(68,083)	(15,403)	-	52,679
Wakita	660	0.001469%	840	0.001847%	0.000378 %	4,660	403	(924)	4,139	937	3,203	-
Walters	12,194	0.027134%	18,163	0.039936%	0.012802 %	157,711	13,626	(31,256)	140,081	31,693	108,389	-
Wanette	780	0.001736%	660	0.001451%	(0.000284)%	(3,505)	(303)	695	(3,113)	(704)	-	2,409
Wapanucka	-	0.000000%	120	0.000264%	0.000264 %	3,250	281	(644)	2,887	653	2,234	-
Warner	1,080	0.002403%	840	0.001847%	(0.000556)%	(6,853)	(592)	1,358	(6,087)	(1,377)	-	4,710
Warr Acres	194,577	0.432980%	194,867	0.428469%	(0.004511)%	(55,575)	(4,802)	11,014	(49,362)	(11,168)	-	38,194
Washington	1,380	0.003071%	2,340	0.005145%	0.002074 %	25,554	2,208	(5,064)	22,697	5,135	17,562	-
Watonga	22,371	0.049780%	28,440	0.062533%	0.012753 %	157,106	13,574	(31,136)	139,544	31,571	107,973	-
Watts	780	0.001736%	780	0.001715%	(0.000021)%	(254)	(22)	50	(226)	(51)	-	175
Waukomis	1,020	0.002270%	960	0.002111%	(0.000159)%	(1,958)	(169)	388	(1,739)	(393)	-	1,346
Waurika	-	0.000000%	1,560	0.003430%	0.003430 %	42,256	3,651	(8,374)	37,532	8,491	29,041	-
Wayne	780	0.001736%	720	0.001583%	(0.000153)%	(1,880)	(162)	372	(1,669)	(378)	-	1,292
Waynoka	1,080	0.002403%	1,740	0.003826%	0.001423 %	17,525	1,514	(3,473)	15,566	3,522	12,044	-
Weatherford	118,764	0.264279%	125,421	0.275772%	0.011493 %	141,588	12,233	(28,061)	125,760	28,453	97,308	-
Webbers Falls	1,500	0.003338%	1,140	0.002507%	(0.000831)%	(10,240)	(885)	2,030	(9,096)	(2,058)	-	7,038
Welch	720	0.001602%	1,440	0.003166%	0.001564 %	19,268	1,665	(3,819)	17,114	3,872	13,242	-
Weleetka	600	0.001335%	660	0.001451%	0.000116 %	1,430	124	(283)	1,270	287	983	-
Wellston	780	0.001736%	-	0.000000%	(0.001736)%	(21,382)	(1,847)	4,238	(18,992)	(4,297)	-	14,695
Westville	2,220	0.004940%	1,080	0.002375%	(0.002565)%	(31,603)	(2,731)	6,263	(28,070)	(6,351)	-	21,719
Wetumka	60	0.000134%	1,860	0.004090%	0.003956 %	48,737	4,211	(9,659)	43,289	9,794	33,495	-

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, 2021

Entity	2020 Employer Allocations		2021 Employer Allocations		2021 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2020, Net Pension Liability	Employer Change in Proportion of June 30, 2020, Deferred Inflows	Employer Change in Proportion of June 30, 2020, Deferred Outflows	Total Change in Proportionate Share of June 30, 2020, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2021, (ONLY) Due to Changes in Proportion	June 30, 2021, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2021, (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	\$ 44,938,960	100.000000%	45,479,883	100.000000%	0.000000%	1,231,913,295	106,437,990	244,148,190	-	-	16,578,494	16,578,494
Wewoka	39,938	0.088872%	42,544	0.093545%	0.004672 %	57,559	4,973	(11,407)	51,125	11,567	39,558	-
Whitefield	720	0.001602%	600	0.001319%	(0.000283)%	(3,485)	(301)	691	(3,096)	(700)	-	2,395
Whitehorn	780	0.001736%	1,680	0.003694%	0.001958 %	24,124	2,084	(4,781)	21,427	4,848	16,579	-
Wilburton	1,440	0.003204%	1,440	0.003166%	(0.000038)%	(470)	(41)	93	(417)	(94)	-	323
Willow	540	0.001202%	660	0.001451%	0.000250 %	3,074	266	(609)	2,731	618	2,113	-
Wister	1,080	0.002403%	1,140	0.002507%	0.000103 %	1,273	110	(252)	1,131	256	875	-
Woodcrest	2,340	0.005207%	1,140	0.002507%	(0.002700)%	(33,267)	(2,874)	6,593	(29,549)	(6,685)	-	22,863
Woodward	170,976	0.380463%	165,999	0.364994%	(0.015469)%	(190,562)	(16,465)	37,767	(169,260)	(38,294)	-	130,966
Wright City	960	0.002136%	2,100	0.004617%	0.002481 %	30,566	2,641	(6,058)	27,149	6,142	21,007	-
Wyandotte	1,140	0.002537%	1,380	0.003034%	0.000498 %	6,129	530	(1,215)	5,444	1,232	4,212	-
Wynnewood	1,380	0.003071%	1,260	0.002770%	(0.000300)%	(3,700)	(320)	733	(3,287)	(744)	-	2,543
Yale	540	0.001202%	1,200	0.002639%	0.001437 %	17,701	1,529	(3,508)	15,723	3,557	12,165	-
Yukon	493,383	1.097895%	518,163	1.139324%	0.041428 %	510,361	44,095	(101,146)	453,311	102,559	350,752	-
	<u>\$ 44,938,960</u>	<u>100.000000%</u>	<u>45,479,883</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>16,578,494</u>	<u>16,578,494</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, 2021, 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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Ada	259,825	0.571297%	3,762,368	363,632	1,364,526	369,982	-	1,734,508	66,073	3,360,903	83,449	3,510,426	326,189
Adair	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Agra	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Alderson	300	0.000660%	4,344	420	1,576	427	-	2,003	76	3,881	96	4,053	377
Aline	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Allen	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Altus	245,932	0.540749%	3,561,192	344,188	1,291,564	350,199	-	1,641,762	62,540	3,181,194	78,987	3,322,721	308,748
Alva	63,579	0.139796%	920,649	88,980	333,898	90,534	-	424,433	16,168	822,411	20,420	858,999	79,818
Amber	420	0.000923%	6,082	588	2,206	598	-	2,804	107	5,433	135	5,675	527
Ames	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Anadarko	144,055	0.316744%	2,085,973	201,609	756,535	205,129	-	961,665	36,633	1,863,389	46,267	1,946,288	180,849
Antlers	23,631	0.051959%	342,186	33,072	124,103	33,650	-	157,753	6,009	305,673	7,590	319,272	29,667
Apache	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Arapaho	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Ardmore	293,393	0.645105%	4,248,445	410,611	1,540,815	417,782	-	1,958,597	74,610	3,795,114	94,230	3,963,954	368,331
Arkoma	1,620	0.003562%	23,458	2,267	8,508	2,307	-	10,815	412	20,955	520	21,887	2,034
Arnett	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Asher	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Atoka	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Atwood	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Avant	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Barnsdall	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Bartlesville	565,625	1.243682%	8,190,471	791,606	2,970,499	805,431	-	3,775,929	143,838	7,316,505	181,664	7,642,008	710,096
Beaver	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Bernice	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Berryhill	60,318	0.132626%	873,428	84,417	316,773	85,891	-	402,663	15,339	780,229	19,373	814,940	75,724
Bessie	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Bethany	221,465	0.486952%	3,206,900	309,946	1,163,070	315,359	-	1,478,429	56,318	2,864,707	71,129	2,992,154	278,031

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Bethel Acres	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Billings	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Binger	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Bixby	264,443	0.581450%	3,829,238	370,095	1,388,778	376,558	-	1,765,336	67,248	3,420,638	84,932	3,572,818	331,987
Blackdog	940	0.002067%	13,612	1,316	4,937	1,339	-	6,275	239	12,159	302	12,700	1,180
Blackwell	125,612	0.276192%	1,818,911	175,797	659,678	178,867	-	838,545	31,943	1,624,824	40,343	1,697,110	157,696
Blair	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Blanchard	15,468	0.034011%	223,983	21,648	81,233	22,026	-	103,259	3,934	200,083	4,968	208,984	19,419
Bluejacket	540	0.001187%	7,819	756	2,836	769	-	3,605	137	6,985	173	7,296	678
Boise City	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Bokchito	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Boley	420	0.000923%	6,082	588	2,206	598	-	2,804	107	5,433	135	5,675	527
Boswell	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Bowlegs	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Braggs	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Bray	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Bridge Creek	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Bristow	57,299	0.125988%	829,712	80,191	300,918	81,592	-	382,510	14,571	741,177	18,403	774,151	71,934
Broken Arrow	2,089,163	4.593598%	30,251,897	2,923,836	10,971,678	2,974,898	-	13,946,576	531,273	27,023,862	670,985	28,226,121	2,622,774
Broken Bow	40,859	0.089840%	591,654	57,183	214,580	58,182	-	272,761	10,390	528,522	13,123	552,035	51,295
Buffalo	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Burlington	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Burns Flat	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Byars	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Byng	6,060	0.013325%	87,751	8,481	31,825	8,629	-	40,455	1,541	78,388	1,946	81,875	7,608
Cache	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Caddo	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Calera	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Calumet	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Calvin	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Canadian	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Caney	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Canton	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Canute	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Capron	60	0.000132%	869	84	315	85	-	401	15	776	19	811	75
Carmen	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Carnegie	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Carney	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Carter	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Catoosa	79,907	0.175697%	1,157,085	111,832	419,648	113,785	-	533,433	20,320	1,033,618	25,664	1,079,602	100,317
Cedar City	2,220	0.004881%	32,146	3,107	11,659	3,161	-	14,820	565	28,716	713	29,994	2,787
Central High	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Central Lincoln	540	0.001187%	7,819	756	2,836	769	-	3,605	137	6,985	173	7,296	678
Chandler	53,697	0.118068%	777,554	75,150	282,001	76,463	-	358,464	13,655	694,585	17,246	725,486	67,412
Chattanooga	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Checotah	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Chelsea	1,920	0.004222%	27,802	2,687	10,083	2,734	-	12,817	488	24,836	617	25,941	2,410
Cherokee	2,760	0.006069%	39,966	3,863	14,495	3,930	-	18,425	702	35,701	886	37,290	3,465
Cheyenne	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Chickasha	330,073	0.725756%	4,779,586	461,945	1,733,448	470,013	-	2,203,461	83,937	4,269,579	106,011	4,459,528	414,380
Choctaw	79,414	0.174613%	1,149,946	111,142	417,059	113,083	-	530,142	20,195	1,027,241	25,506	1,072,941	99,698
Chouteau	11,676	0.025673%	169,073	16,341	61,319	16,626	-	77,945	2,969	151,032	3,750	157,751	14,658
Claremore	464,141	1.020541%	6,720,943	649,577	2,437,534	660,921	-	3,098,455	118,031	6,003,784	149,070	6,270,885	582,691
Clayton	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Cleo Springs	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Cleveland	27,631	0.060754%	400,108	38,670	145,110	39,346	-	184,456	7,027	357,414	8,874	373,315	34,688

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Clinton	82,835	0.182135%	1,199,483	115,930	435,025	117,954	-	552,980	21,065	1,071,492	26,604	1,119,161	103,993
Coalgate	54,852	0.120607%	794,278	76,767	288,067	78,107	-	366,174	13,949	709,525	17,617	741,091	68,862
Colcord	2,040	0.004485%	29,540	2,855	10,713	2,905	-	13,618	519	26,388	655	27,562	2,561
Cole	480	0.001055%	6,951	672	2,521	684	-	3,204	122	6,209	154	6,485	603
Collinsville	159,082	0.349785%	2,303,570	222,639	835,453	226,527	-	1,061,980	40,454	2,057,767	51,093	2,149,314	199,714
Collinsville RFPD	10,338	0.022731%	149,698	14,468	54,292	14,721	-	69,013	2,629	133,725	3,320	139,674	12,979
Comanche	26,561	0.058402%	384,614	37,173	139,491	37,822	-	177,313	6,754	343,573	8,531	358,859	33,345
Commerce	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Copan	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Cordell	12,425	0.027320%	179,919	17,389	65,252	17,693	-	82,945	3,160	160,721	3,991	167,871	15,599
Corn	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Country Co County Fire Departments	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Departments	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Covington	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Coweta	173,383	0.381230%	2,510,654	242,654	910,557	246,892	-	1,157,449	44,091	2,242,754	55,686	2,342,531	217,668
Coyle	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Crescent	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Cromwell	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Crowder	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Cushing	167,193	0.367620%	2,421,020	233,991	878,049	238,077	-	1,116,126	42,517	2,162,685	53,698	2,258,900	209,897
Custer City	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Cyril	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Dacoma	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Davidson	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Davis	2,900	0.006376%	41,993	4,059	15,230	4,130	-	19,359	737	37,512	931	39,181	3,641
Deer Creek	24,580	0.054046%	355,928	34,400	129,087	35,001	-	164,088	6,251	317,949	7,894	332,094	30,858
Del City	360,831	0.793386%	5,224,974	504,992	1,894,980	513,811	-	2,408,791	91,759	4,667,442	115,890	4,875,091	452,994

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Delaware	540	0.001187%	7,819	756	2,836	769	-	3,605	137	6,985	173	7,296	678
Dewar	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Dewey	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Dibble	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Dickson	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Dill City	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Dover	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Drummond	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Drumright	29,714	0.065334%	430,270	41,585	156,049	42,312	-	198,361	7,556	384,358	9,543	401,458	37,304
Duncan	374,126	0.822619%	5,417,491	523,599	1,964,801	532,743	-	2,497,544	95,140	4,839,416	120,160	5,054,716	469,685
Durant	304,327	0.669146%	4,406,774	425,913	1,598,237	433,351	-	2,031,589	77,390	3,936,548	97,742	4,111,680	382,058
Dustin	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Eakly	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Earlsboro	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
East Duke	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Edmond	1,840,349	4.046512%	26,648,973	2,575,615	9,664,979	2,620,595	-	12,285,574	468,000	23,805,389	591,073	24,864,462	2,310,408
El Reno	277,186	0.609469%	4,013,762	387,929	1,455,701	394,704	-	1,850,404	70,488	3,585,472	89,025	3,744,986	347,984
Eldorado	1,440	0.003166%	20,852	2,015	7,562	2,051	-	9,613	366	18,627	462	19,455	1,808
Elgin	8,153	0.017927%	118,059	11,410	42,817	11,610	-	54,427	2,073	105,461	2,619	110,153	10,235
Elk City	172,267	0.378776%	2,494,494	241,092	904,696	245,302	-	1,149,999	43,807	2,228,318	55,328	2,327,453	216,267
Elmer Rural	60	0.000132%	869	84	315	85	-	401	15	776	19	811	75
Elmore City	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Empire City	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Enid	811,257	1.783771%	11,747,319	1,135,375	4,260,487	1,155,203	-	5,415,689	206,302	10,493,819	260,555	10,960,676	1,018,467
Erick	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Eufaula	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Fair Oaks	420	0.000923%	6,082	588	2,206	598	-	2,804	107	5,433	135	5,675	527
Fairfax	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Fairland	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Fairmont	480	0.001055%	6,951	672	2,521	684	-	3,204	122	6,209	154	6,485	603
Fairview	7,519	0.016533%	108,878	10,523	39,488	10,707	-	50,194	1,912	97,260	2,415	101,587	9,439
Fire Protection District—													
Deer Creek	6,199	0.013630%	89,764	8,676	32,555	8,827	-	41,383	1,576	80,186	1,991	83,753	7,782
Fletcher	2,040	0.004485%	29,540	2,855	10,713	2,905	-	13,618	519	26,388	655	27,562	2,561
Fort Cobb	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Fort Gibson	20,842	0.045827%	301,800	29,169	109,456	29,678	-	139,134	5,300	269,597	6,694	281,591	26,165
Fort Supply	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Foss	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Foyil	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Francis	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Frederick	50,159	0.110288%	726,322	70,199	263,421	71,425	-	334,845	12,755	648,820	16,110	677,685	62,971
Freedom	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Gage	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Garber	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Geary	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Gene Autry	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Geronimo	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Glencoe	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958
Glenpool	243,112	0.534548%	3,520,357	340,241	1,276,754	346,183	-	1,622,937	61,823	3,144,716	78,081	3,284,621	305,207
Goldsby	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Goltry	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Goodwell	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Gooseneck Bend	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Gore	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Gotebo	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Gracemont	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Grandfield	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Granite	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Greenfield	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Grove	45,731	0.100552%	662,203	64,002	240,166	65,119	-	305,285	11,629	591,542	14,688	617,859	57,412
Guthrie	242,771	0.533799%	3,515,419	339,764	1,274,963	345,698	-	1,620,661	61,737	3,140,306	77,972	3,280,014	304,779
Guymon	139,947	0.307712%	2,026,487	195,859	734,961	199,280	-	934,241	35,588	1,810,251	44,947	1,890,786	175,692
Hammon	60	0.000132%	869	84	315	85	-	401	15	776	19	811	75
Hardesty	480	0.001055%	6,951	672	2,521	684	-	3,204	122	6,209	154	6,485	603
Harrah	38,436	0.084512%	556,568	53,792	201,855	54,732	-	256,586	9,774	497,180	12,345	519,298	48,253
Hartshorne	1,680	0.003694%	24,327	2,351	8,823	2,392	-	11,215	427	21,731	540	22,698	2,109
Haskell	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Hastings	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Haworth	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Healdton	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Heavener	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Helena	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Hennessey	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Henryetta	85,814	0.188686%	1,242,620	120,099	450,670	122,196	-	572,866	21,822	1,110,026	27,561	1,159,410	107,732
Hickory	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Hickory Hills	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Hinton	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Hitchcock	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Hobart	27,335	0.060103%	395,821	38,256	143,555	38,924	-	182,480	6,951	353,585	8,779	369,316	34,317
Holdenville	35,460	0.077969%	513,475	49,627	186,226	50,494	-	236,719	9,017	458,684	11,389	479,091	44,517
Hollis	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Hominy	19,801	0.043538%	286,726	27,712	103,989	28,196	-	132,185	5,035	256,131	6,360	267,526	24,859
Hooker	1,920	0.004222%	27,802	2,687	10,083	2,734	-	12,817	488	24,836	617	25,941	2,410

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Howe	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Hugo	82,048	0.180405%	1,188,087	114,828	430,892	116,834	-	547,726	20,865	1,061,312	26,352	1,108,529	103,005
Hulbert	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Hunter	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Hydro	1,440	0.003166%	20,852	2,015	7,562	2,051	-	9,613	366	18,627	462	19,455	1,808
Idabel	63,195	0.138952%	915,088	88,443	331,882	89,988	-	421,869	16,070	817,444	20,297	853,811	79,336
Indiahoma	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Inola	1,920	0.004222%	27,802	2,687	10,083	2,734	-	12,817	488	24,836	617	25,941	2,410
Jacktown	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Jay	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Jenks	171,897	0.377963%	2,489,136	240,574	902,753	244,776	-	1,147,529	43,713	2,223,532	55,209	2,322,454	215,803
Jennings	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Jet	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Jones	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Kansas	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Kaw City	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Kellyville	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Keota	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Ketchum	1,920	0.004222%	27,802	2,687	10,083	2,734	-	12,817	488	24,836	617	25,941	2,410
Keyes	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Kiefer	885	0.001946%	12,815	1,239	4,648	1,260	-	5,908	225	11,448	284	11,957	1,111
Kingfisher	145,677	0.320311%	2,109,460	203,879	765,053	207,439	-	972,493	37,046	1,884,370	46,788	1,968,203	182,886
Kingston	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Kiowa	360	0.000792%	5,213	504	1,891	513	-	2,403	92	4,657	116	4,864	452
Konawa	2,340	0.005145%	33,884	3,275	12,289	3,332	-	15,621	595	30,269	752	31,615	2,938
Krebs	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Kremlin	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Lahoma	1,740	0.003826%	25,196	2,435	9,138	2,478	-	11,616	442	22,507	559	23,509	2,184

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Lamar	540	0.001187%	7,819	756	2,836	769	-	3,605	137	6,985	173	7,296	678
Lamont	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958
Langley	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Laverne	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Lawton	1,055,786	2.321435%	15,288,194	1,477,599	5,544,682	1,503,404	-	7,048,086	268,486	13,656,864	339,091	14,264,442	1,325,453
Leedey	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Lenapah	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Lexington	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Limestone	47,608	0.104679%	689,382	66,629	250,023	67,792	-	317,816	12,107	615,822	15,290	643,219	59,768
Lindsay	62,565	0.137566%	905,966	87,561	328,573	89,090	-	417,664	15,910	809,294	20,094	845,299	78,545
Little Axe	240	0.000528%	3,475	336	1,260	342	-	1,602	61	3,104	77	3,243	301
Loco	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Locust Grove	4,424	0.009727%	64,061	6,191	23,234	6,300	-	29,533	1,125	57,226	1,421	59,771	5,554
Lone Grove	23,981	0.052729%	347,254	33,562	125,941	34,148	-	160,089	6,098	310,200	7,702	324,001	30,106
Lone Wolf	1,680	0.003694%	24,327	2,351	8,823	2,392	-	11,215	427	21,731	540	22,698	2,109
Longdale	300	0.000660%	4,344	420	1,576	427	-	2,003	76	3,881	96	4,053	377
Loyal	5,640	0.012401%	81,669	7,893	29,620	8,031	-	37,651	1,434	72,955	1,811	76,201	7,081
Luther	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Macomb	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Madill	28,462	0.062582%	412,141	39,833	149,474	40,529	-	190,003	7,238	368,163	9,141	384,542	35,732
Mangum	27,645	0.060785%	400,310	38,690	145,184	39,366	-	184,549	7,030	357,595	8,879	373,504	34,706
Manitou	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Mannford	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Mannsville	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Marietta	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Marland	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Marlow	27,057	0.059492%	391,796	37,867	142,096	38,528	-	180,624	6,881	349,989	8,690	365,560	33,968
Marshall	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Maud	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Maysville	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
McAlester	315,011	0.692638%	4,561,482	440,866	1,654,346	448,565	-	2,102,912	80,107	4,074,749	101,173	4,256,029	395,471
McCurtain	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
McLoud	11,617	0.025543%	168,219	16,258	61,009	16,542	-	77,551	2,954	150,269	3,731	156,954	14,584
Medford	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Meeker	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Meno	240	0.000528%	3,475	336	1,260	342	-	1,602	61	3,104	77	3,243	301
Miami	173,054	0.380507%	2,505,890	242,193	908,829	246,423	-	1,155,253	44,008	2,238,498	55,580	2,338,086	217,255
Midwest City	1,211,718	2.664294%	17,546,150	1,695,830	6,363,592	1,725,446	-	8,089,037	308,139	15,673,885	389,173	16,371,197	1,521,213
Milburn	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Mill Creek	1,800	0.003958%	26,065	2,519	9,453	2,563	-	12,016	458	23,283	578	24,319	2,260
Millerton	360	0.000792%	5,213	504	1,891	513	-	2,403	92	4,657	116	4,864	452
Minco	2,100	0.004617%	30,409	2,939	11,029	2,990	-	14,019	534	27,164	674	28,373	2,636
Monkey Island	29,363	0.064563%	425,188	41,094	154,206	41,812	-	196,018	7,467	379,818	9,431	396,716	36,863
Moore	1,079,043	2.372572%	15,624,965	1,510,148	5,666,821	1,536,521	-	7,203,342	274,400	13,957,700	346,561	14,578,661	1,354,651
Mooreland	2,340	0.005145%	33,884	3,275	12,289	3,332	-	15,621	595	30,269	752	31,615	2,938
Morgan's Corner	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Morris	1,920	0.004222%	27,802	2,687	10,083	2,734	-	12,817	488	24,836	617	25,941	2,410
Morrison	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Mounds	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Mt. View	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Muldrow	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Mulhall	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Murry Spur	180	0.000396%	2,606	252	945	256	-	1,202	46	2,328	58	2,432	226
Muskogee	767,072	1.686618%	11,107,502	1,073,536	4,028,440	1,092,285	-	5,120,724	195,066	9,922,274	246,364	10,363,704	962,996
Mustang	244,646	0.537921%	3,542,570	342,388	1,284,810	348,368	-	1,633,178	62,213	3,164,559	78,574	3,305,347	307,133
Mutual	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Nash	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Newcastle	139,712	0.307195%	2,023,084	195,530	733,727	198,945	-	932,672	35,529	1,807,211	44,872	1,887,611	175,397
Newkirk	37,067	0.081502%	536,745	51,876	194,665	52,782	-	247,447	9,426	479,471	11,905	500,802	46,535
Nichols Hills	171,431	0.376938%	2,482,388	239,922	900,306	244,112	-	1,144,418	43,595	2,217,504	55,059	2,316,158	215,218
Nicoma Park	13,264	0.029165%	192,068	18,563	69,659	18,887	-	88,546	3,373	171,573	4,260	179,206	16,652
Noble	87,066	0.191438%	1,260,750	121,851	457,245	123,979	-	581,224	22,141	1,126,221	27,963	1,176,325	109,304
Norman	1,793,453	3.943398%	25,969,901	2,509,982	9,418,695	2,553,817	-	11,972,512	456,074	23,198,777	576,011	24,230,863	2,251,534
Nowata	24,760	0.054442%	358,534	34,652	130,032	35,257	-	165,290	6,296	320,277	7,952	334,526	31,084
NW Rogers	144,906	0.318616%	2,098,296	202,800	761,004	206,341	-	967,346	36,850	1,874,396	46,540	1,957,786	181,918
Oak Cliff FPD	41,432	0.091100%	599,952	57,985	217,589	58,998	-	276,587	10,536	535,934	13,307	559,777	52,014
Oak Grove FPD	1,860	0.004090%	26,934	2,603	9,768	2,649	-	12,417	473	24,060	597	25,130	2,335
Oakwood	60	0.000132%	869	84	315	85	-	401	15	776	19	811	75
Okarche	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Okay	180	0.000396%	2,606	252	945	256	-	1,202	46	2,328	58	2,432	226
Okeene	1,289	0.002834%	18,665	1,804	6,769	1,835	-	8,605	328	16,674	414	17,415	1,618
Okemah	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Oklahoma City	11,984,519	26.351253%	173,540,521	16,772,635	62,939,219	17,065,552	-	80,004,771	3,047,659	155,022,845	3,849,118	161,919,623	15,045,587
Okmulgee	161,569	0.355254%	2,339,582	226,120	848,514	230,069	-	1,078,582	41,087	2,089,937	51,892	2,182,915	202,837
Oktaha	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Olustee	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Orlando	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Owasso	695,422	1.529076%	10,069,982	973,261	3,652,155	990,258	-	4,642,412	176,846	8,995,463	223,352	9,395,660	873,046
Paden	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Panama	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Paoli	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Pauls Valley	72,116	0.158567%	1,044,268	100,928	378,732	102,691	-	481,423	18,339	932,839	23,162	974,340	90,536
Pawhuska	42,655	0.093789%	617,661	59,697	224,012	60,739	-	284,751	10,847	551,753	13,700	576,300	53,550
Pawnee	5,067	0.011141%	73,372	7,091	26,610	7,215	-	33,826	1,289	65,543	1,627	68,459	6,361

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Perkins	14,129	0.031066%	204,593	19,774	74,201	20,119	-	94,321	3,593	182,762	4,538	190,893	17,738
Perry	67,458	0.148325%	976,818	94,409	354,270	96,058	-	450,328	17,155	872,587	21,666	911,407	84,688
Piedmont	45,121	0.099211%	653,370	63,148	236,962	64,251	-	301,213	11,474	583,652	14,492	609,618	56,646
Pink	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Pioneer Skelton	480	0.001055%	6,951	672	2,521	684	-	3,204	122	6,209	154	6,485	603
Pocola	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Ponca City	515,261	1.132943%	7,461,181	721,121	2,706,001	733,714	-	3,439,716	131,031	6,665,034	165,489	6,961,553	646,868
Porter	1,740	0.003826%	25,196	2,435	9,138	2,478	-	11,616	442	22,507	559	23,509	2,184
Porum	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Poteau	39,818	0.087551%	576,580	55,726	209,113	56,699	-	265,812	10,126	515,056	12,789	537,970	49,988
Prague	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Prue	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Pryor	126,714	0.278615%	1,834,868	177,339	665,465	180,436	-	845,902	32,223	1,639,078	40,697	1,711,999	159,079
Purcell	100,870	0.221790%	1,460,637	141,170	529,740	143,635	-	673,375	25,651	1,304,779	32,397	1,362,828	126,634
Putnam	300	0.000660%	4,344	420	1,576	427	-	2,003	76	3,881	96	4,053	377
Quapaw	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Quinton	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
Ralston	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Ratliff City	1,145	0.002518%	16,580	1,602	6,013	1,630	-	7,644	291	14,811	368	15,470	1,437
Rattan	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Ravia	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Red Oak	2,700	0.005937%	39,097	3,779	14,180	3,845	-	18,024	687	34,925	867	36,479	3,390
Reydon	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Richland FPD	360	0.000792%	5,213	504	1,891	513	-	2,403	92	4,657	116	4,864	452
Ringling	1,680	0.003694%	24,327	2,351	8,823	2,392	-	11,215	427	21,731	540	22,698	2,109
Ringwood	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Ripley	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Rocky	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Roff	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Roland	920	0.002023%	13,322	1,288	4,832	1,310	-	6,142	234	11,900	295	12,430	1,155
Rolling Hills	2,400	0.005277%	34,753	3,359	12,604	3,418	-	16,022	610	31,045	771	32,426	3,013
Rosston	60	0.000132%	869	84	315	85	-	401	15	776	19	811	75
Rush Springs	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Salina	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958
Sallisaw	43,044	0.094644%	623,294	60,241	226,055	61,293	-	287,348	10,946	556,785	13,825	581,556	54,038
Sand Springs	302,490	0.665107%	4,380,173	423,342	1,588,590	430,736	-	2,019,325	76,923	3,912,786	97,152	4,086,861	379,752
Sapulpa	443,516	0.975192%	6,422,285	620,712	2,329,217	631,552	-	2,960,769	112,786	5,736,994	142,446	5,992,226	556,798
Savanna	1,330	0.002924%	19,259	1,861	6,985	1,894	-	8,879	338	17,204	427	17,969	1,670
Sayre	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Seiling	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958
Seminole	148,737	0.327039%	2,153,770	208,161	781,124	211,796	-	992,920	37,824	1,923,951	47,770	2,009,546	186,727
Sentinel	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Shady Point	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Shattuck	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Shawnee	501,428	1.102527%	7,260,873	701,761	2,633,354	714,017	-	3,347,371	127,513	6,486,101	161,046	6,774,659	629,502
Shidler	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Skiatook	178,858	0.393268%	2,589,934	250,316	939,310	254,688	-	1,193,998	45,484	2,313,574	57,445	2,416,502	224,542
Slaughterville	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Snyder	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Soper	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
South Coffeyville	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Spencer	39,383	0.086594%	570,281	55,117	206,828	56,080	-	262,908	10,015	509,429	12,649	532,093	49,442
Sperry	5,122	0.011262%	74,169	7,168	26,899	7,294	-	34,193	1,303	66,254	1,645	69,202	6,430
Spiro	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Springer	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Sterling	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958

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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 PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Stigler	1,500	0.003298%	21,721	2,099	7,878	2,136	-	10,014	381	19,403	482	20,266	1,883
Stillwater	786,050	1.728347%	11,382,311	1,100,097	4,128,107	1,119,309	-	5,247,415	199,892	10,167,760	252,459	10,620,111	986,822
Stilwell	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Stonebluff	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Stonewall	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Stratford	1,440	0.003166%	20,852	2,015	7,562	2,051	-	9,613	366	18,627	462	19,455	1,808
Stringtown	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Stroud	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Stuart	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Sulphur	73,966	0.162635%	1,071,057	103,517	388,448	105,325	-	493,773	18,810	956,769	23,756	999,335	92,858
Summit	360	0.000792%	5,213	504	1,891	513	-	2,403	92	4,657	116	4,864	452
Sumner	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
SW Lincoln	5,920	0.013017%	85,724	8,285	31,090	8,430	-	39,520	1,505	76,577	1,901	79,984	7,432
Sweetwater	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Taft	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Tahlequah	125,901	0.276828%	1,823,096	176,202	661,196	179,279	-	840,474	32,017	1,628,562	40,436	1,701,015	158,058
Talihina	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Taloga	900	0.001979%	13,032	1,260	4,727	1,282	-	6,008	229	11,642	289	12,160	1,130
Tecumseh	27,521	0.060512%	398,515	38,516	144,532	39,189	-	183,721	6,999	355,991	8,839	371,829	34,550
Temple	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Terral	1,980	0.004354%	28,671	2,771	10,398	2,819	-	13,218	504	25,612	636	26,751	2,486
Texhoma	1,020	0.002243%	14,770	1,428	5,357	1,452	-	6,809	259	13,194	328	13,781	1,281
The Village	222,381	0.488966%	3,220,164	311,228	1,167,881	316,663	-	1,484,544	56,551	2,876,556	71,423	3,004,530	279,181
Thomas	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Tipton	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Tishomingo	14,720	0.032366%	213,151	20,601	77,305	20,961	-	98,266	3,743	190,407	4,728	198,878	18,480
Tonkawa	40,934	0.090005%	592,740	57,288	214,973	58,289	-	273,262	10,410	529,492	13,147	553,048	51,389
Tryon	420	0.000923%	6,082	588	2,206	598	-	2,804	107	5,433	135	5,675	527

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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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Tulsa	7,654,579	16.830692%	110,841,297	10,712,775	40,199,630	10,899,863	-	51,099,493	1,946,557	99,013,954	2,458,453	103,418,964	9,609,700
Tushka	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Tuttle	64,068	0.140871%	927,730	89,665	336,467	91,231	-	427,697	16,292	828,736	20,577	865,606	80,432
Tyrone	480	0.001055%	6,951	672	2,521	684	-	3,204	122	6,209	154	6,485	603
Union City	1,320	0.002902%	19,114	1,847	6,932	1,880	-	8,812	336	17,075	424	17,834	1,657
Valliant	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Velma	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Verden	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Vici	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Vinita	62,019	0.136366%	898,059	86,797	325,706	88,313	-	414,019	15,771	802,232	19,919	837,922	77,860
Wagoner	52,530	0.115502%	760,655	73,517	275,872	74,801	-	350,673	13,358	679,489	16,871	709,719	65,947
Wakita	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Walters	18,163	0.039936%	263,007	25,420	95,387	25,864	-	121,250	4,619	234,943	5,833	245,395	22,802
Wanette	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Wapanucka	120	0.000264%	1,738	168	630	171	-	801	31	1,552	39	1,621	151
Warner	840	0.001847%	12,164	1,176	4,411	1,196	-	5,608	214	10,866	270	11,349	1,055
Warr Acres	194,867	0.428469%	2,821,750	272,721	1,023,385	277,484	-	1,300,869	49,555	2,520,655	62,586	2,632,796	244,640
Washington	2,340	0.005145%	33,884	3,275	12,289	3,332	-	15,621	595	30,269	752	31,615	2,938
Watonga	28,440	0.062533%	411,822	39,802	149,359	40,498	-	189,856	7,232	367,879	9,134	384,245	35,704
Watts	780	0.001715%	11,295	1,092	4,096	1,111	-	5,207	198	10,090	251	10,538	979
Waukomis	960	0.002111%	13,901	1,344	5,042	1,367	-	6,409	244	12,418	308	12,970	1,205
Waurika	1,560	0.003430%	22,589	2,183	8,193	2,221	-	10,414	397	20,179	501	21,077	1,958
Wayne	720	0.001583%	10,426	1,008	3,781	1,025	-	4,806	183	9,313	231	9,728	904
Waynoka	1,740	0.003826%	25,196	2,435	9,138	2,478	-	11,616	442	22,507	559	23,509	2,184
Weatherford	125,421	0.275772%	1,816,145	175,530	658,675	178,595	-	837,270	31,895	1,622,353	40,282	1,694,529	157,456
Webbers Falls	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Welch	1,440	0.003166%	20,852	2,015	7,562	2,051	-	9,613	366	18,627	462	19,455	1,808
Weleetka	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829

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, 2021

Entity	Employer Allocations		Net Pension Liability	Statutory Interest	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, 2021, Net Pension Liability @7.5% Discount	Statutory Interest ⁽¹⁾	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	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287
Westville	1,080	0.002375%	15,639	1,511	5,672	1,538	-	7,210	275	13,970	347	14,592	1,356
Wetumka	1,860	0.004090%	26,934	2,603	9,768	2,649	-	12,417	473	24,060	597	25,130	2,335
Wewoka	42,544	0.093545%	616,054	59,541	223,429	60,581	-	284,010	10,819	550,318	13,664	574,801	53,411
Whitefield	600	0.001319%	8,688	840	3,151	854	-	4,005	153	7,761	193	8,106	753
Whitehorn	1,680	0.003694%	24,327	2,351	8,823	2,392	-	11,215	427	21,731	540	22,698	2,109
Wilburton	1,440	0.003166%	20,852	2,015	7,562	2,051	-	9,613	366	18,627	462	19,455	1,808
Willow	660	0.001451%	9,557	924	3,466	940	-	4,406	168	8,537	212	8,917	829
Wister	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Woodcrest	1,140	0.002507%	16,508	1,595	5,987	1,623	-	7,610	290	14,746	366	15,402	1,431
Woodward	165,999	0.364994%	2,403,730	232,320	871,779	236,377	-	1,108,156	42,213	2,147,240	53,315	2,242,768	208,398
Wright City	2,100	0.004617%	30,409	2,939	11,029	2,990	-	14,019	534	27,164	674	28,373	2,636
Wyandotte	1,380	0.003034%	19,983	1,931	7,247	1,965	-	9,212	351	17,851	443	18,645	1,732
Wynnewood	1,260	0.002770%	18,245	1,763	6,617	1,794	-	8,411	320	16,298	405	17,024	1,582
Yale	1,200	0.002639%	17,376	1,679	6,302	1,709	-	8,011	305	15,522	385	16,213	1,507
Yukon	518,163	1.139324%	7,503,203	725,182	2,721,242	737,847	-	3,459,089	131,769	6,702,572	166,421	7,000,761	650,511
	\$ 45,479,883	100.0000%	658,566,487	63,650,236	238,847,159	64,761,825	-	303,608,984	11,565,518	588,294,021	14,606,965	614,466,504	57,096,287

⁽¹⁾See discussion of the Statutory Interest in Note 3.

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

See Independent Auditors' Report.

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

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

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

June 30, 2021

(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, 2021, there were 473 cities, 28 fire protection districts, and 132 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.

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

(1) SYSTEM STRUCTURE AND OPERATIONS, CONTINUED

As interpreted through GASB 68, the State is considered a non-employer contributing entity. The State contributes a portion of the insurance premium tax collected through its taxing authority. Presently, this contribution is 25.2% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2021, the State's contribution to the System totaled \$72,923,900. 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 2021.

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, 2021. The System's actuarial report is dated July 1, 2021.

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, 2021, the membership's remaining service life was 4.42 years.

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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. For 2021, there was also a statutory interest amount for which the participating employers were required to recognize their proportionate share. 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, 2021 and 2020. 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, 2020, and June 30, 2021.

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.

2021 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2021 and that of fiscal year 2020.

Employer Change in Proportion of June 30, 2020, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2020.

Employer Change in Proportion of June 30, 2020, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2020.

Employer Change in Proportion of June 30, 2020, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in 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

Total Change in Proportionate Share of June 30, 2020, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2020, to be amortized as part of pension expense commencing in 2021. This change in proportion is then amortized over the remaining service life of the System’s members, with the remaining unamortized balance presented as either a deferred inflow or a deferred outflow due to changes in proportion. The Schedule of Employer Allocations presents proportionate change totals only for the year ended June 30, 2021. **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, 2021, the System had a net pension liability of \$658,566,487 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2021, was calculated as follows:

Total pension liability	\$ 4,179,376,793
Plan fiduciary net position	<u>3,520,810,306</u>
Employer' net pension liability	<u>\$ 658,566,487</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>84.24%</u>

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

	1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Employers' net pension liability	<u>\$ 1,029,146,525</u>	<u>658,566,487</u>	<u>348,315,187</u>

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

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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

Statutory Interest

During the year ending June 30, 2021, the System's actuary determined that \$63,650,236 of statutory interest that had been netted against the System's Plan Fiduciary Net Position at June 30, 2020, had not been properly netted against the Total Pension Liability at June 30, 2020. A determination was made to correct this through an adjustment to the Total Pension Liability during the year ended June 30, 2021. Participating entities in the System should recognize their proportionate share of the \$63,650,236. Each participating entity should consult with their accounting professional and/or external audit firm in determining how to properly present their proportionate share of the statutory interest in their financial statements.

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, 2021, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of \$187,276,430. 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 4.42 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2021, \$42,370,233 was included as a component of the calculation for pension expense, with the remaining balance of \$144,906,197 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 2021.

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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 2021, the System's estimated investment return was \$205,403,176. Actual investment earnings for fiscal year 2021 were \$914,534,234, which were in excess of the expected return by \$709,131,058. This amount is amortized over 5 years, resulting in \$141,826,212 used as a component of pension expense for fiscal year 2021, with the remaining balance of \$567,304,846 to be amortized over the next 4 years as a deferred inflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

Changes in Assumptions

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or a decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2021, 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, 2020, and June 30, 2021. Proportionate changes are then multiplied by the June 30, 2020, 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, 2021.

	Total Fiscal (Gains)/Losses	Amount Included in 2021 Pension Expense Calculation	Deferred Inflows Balance for 2021	Deferred Outflows Balance for 2021	Amortization Period (Years)
Differences between Expected and Actual Experience					
2015	\$ 1,225,109	60,185	-	-	6.31
2016	19,681,640	3,144,032	-	817,448	6.26
2017	170,533,239	27,372,912	-	33,668,679	6.23
2018	125,283,130	22,903,680	-	33,668,410	5.47
2019	(26,456,744)	(4,963,742)	(11,565,518)	-	5.33
2020	44,958,487	9,586,031	-	25,786,425	4.69
2021	187,276,430	42,370,233	-	144,906,197	4.42
Changes in Assumptions					
2019	(33,414,214)	(6,269,083)	(14,606,965)	-	5.33
Differences between Projected and Actual Earnings					
2017	(135,271,664)	(27,054,333)	-	-	5.00
2018	(104,945,875)	(20,989,175)	(20,989,175)	-	5.00
2019	11,869,337	2,373,867	-	4,747,736	5.00
2020	100,023,481	20,004,696	-	60,014,089	5.00
2021	(709,131,058)	(141,826,212)	(567,304,846)	-	5.00
			<u>\$ (614,466,504)</u>	<u>303,608,984</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>
2022	\$ (174,048,212)	125,428,867
2023	(153,059,037)	91,395,326
2024	(145,533,045)	68,989,293
2025	<u>(141,826,210)</u>	<u>17,795,498</u>
	<u>\$ (614,466,504)</u>	<u>303,608,984</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, 2021, the Plan’s collective pension expense allocated to all participating employers was \$57,096,287. This amount as of June 30, 2021, was calculated as follows:

Service cost	\$ 67,201,486
Interest on total pension liability	295,024,955
Changes in benefit terms	-
Expensed portion of differences between expected and actual experience	100,473,331
Changes in assumptions	(6,269,083)
Employee contributions	(28,634,422)
Projected earnings on pension plan investments	(205,403,176)
Differences between projected and actual earnings on plan investments	(167,491,156)
Pension plan administrative expense	2,194,352
Other changes in fiduciary net position	<u>-</u>
 Total Plan (collective) pension expense	 <u>\$ 57,096,287</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, 2021, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2020	\$ 4,103,055,244	2,871,141,949	1,231,913,295
Changes for the year:			
Service cost	67,201,486	-	67,201,486
Interest	295,024,955	-	295,024,955
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Difference between expected and actual experience	187,276,430	-	187,276,430
Contributions—employer/municipalities	-	45,301,239	(45,301,239)
Contributions—State of Oklahoma, a non-employer contributing entity	-	72,923,900	(72,923,900)
Contributions—employee	-	28,634,422	(28,634,422)
Net investment income	-	914,534,234	(914,534,234)
Benefit payments, including refunds	(409,531,086)	(409,531,086)	-
Statutory interest catchup ⁽¹⁾	(63,650,236)	-	(63,650,236)
Administrative expense	-	(2,194,352)	2,194,352
Other changes	-	-	-
Balances at June 30, 2021	<u>\$ 4,179,376,793</u>	<u>3,520,810,306</u>	<u>658,566,487</u>

⁽¹⁾See discussion of the statutory interest in Note 3.

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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, 2021.

(6) COUNTY FIRE DEPARTMENTS

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

(7) CONTRIBUTIONS DURING THE MEASUREMENT PERIOD

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

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

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

See Independent Auditors' Report.