

# **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, 2022

(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

### **Opinions**

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, 2022. We have also audited the total for all entities of the columns titled "Net Pension Liability," "Total Deferred Outflows of Resources," "Total Deferred Inflows of Resources," and "Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts" (specified column totals) included in the accompanying Schedules of the Plan as of and for the year ended June 30, 2022, and the related notes to the Schedules.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, 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, 2022, in accordance with accounting principles generally accepted in the United States.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **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, 2022, and our report thereon, dated October 21, 2022, expressed an unmodified opinion on those financial statements.

(Continued)

## **INDEPENDENT AUDITORS' REPORT, CONTINUED**

### **Responsibilities of Management for the Schedules**

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

In preparing the Schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the date of the Schedules, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the amounts and disclosures in the individual columns labeled "Employer Allocations" and the specified column totals included in the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

**INDEPENDENT AUDITORS' REPORT, CONTINUED**

**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 as of and for the year ended June 30, 2022, and is not intended to be and should not be used by anyone other than these specified parties.

*Finley & Cook, PLLC*

Shawnee, Oklahoma  
April 27, 2023

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Ada	259,825	0.571297%	264,350	0.570462%	(0.000835)%	(5,498)	(5,130)	2,535	(8,094)	(1,791)	-	6,303
Adair	1,140	0.002507%	1,080	0.002331%	(0.000176)%	(1,159)	(1,081)	534	(1,706)	(377)	-	1,329
Afton	-	0.000000%	2,160	0.004661%	0.004661 %	30,697	28,642	(14,152)	45,187	9,997	35,190	-
Agra	1,500	0.003298%	1,260	0.002719%	(0.000579)%	(3,814)	(3,558)	1,758	(5,614)	(1,242)	-	4,372
Alderson	300	0.000660%	180	0.000388%	(0.000271)%	(1,786)	(1,666)	823	(2,629)	(582)	-	2,047
Aline	780	0.001715%	780	0.001683%	(0.000032)%	(210)	(196)	97	(308)	(68)	-	240
Allen	120	0.000264%	1,800	0.003884%	0.003621 %	23,844	22,247	(10,992)	35,098	7,765	27,333	-
Altus	245,932	0.540749%	259,328	0.559625%	0.018876 %	124,312	115,988	(57,310)	182,990	40,484	142,505	-
Alva	63,579	0.139796%	51,893	0.111984%	(0.027812)%	(183,161)	(170,896)	84,440	(269,617)	(59,650)	-	209,967
Amber	420	0.000923%	780	0.001683%	0.000760 %	5,003	4,668	(2,307)	7,365	1,629	5,736	-
Ames	1,380	0.003034%	1,200	0.002590%	(0.000445)%	(2,929)	(2,733)	1,350	(4,311)	(954)	-	3,357
Anadarko	144,055	0.316744%	132,521	0.285977%	(0.030767)%	(202,623)	(189,054)	93,412	(298,265)	(65,988)	-	232,277
Antlers	23,631	0.051959%	21,124	0.045586%	(0.006373)%	(41,974)	(39,163)	19,351	(61,786)	(13,670)	-	48,117
Apache	1,020	0.002243%	660	0.001424%	(0.000818)%	(5,390)	(5,029)	2,485	(7,935)	(1,755)	-	6,179
Arapaho	1,200	0.002639%	1,020	0.002201%	(0.000437)%	(2,880)	(2,688)	1,328	(4,240)	(938)	-	3,302
Ardmore	293,393	0.645105%	298,281	0.643685%	(0.001420)%	(9,355)	(8,728)	4,313	(13,770)	(3,047)	-	10,724
Arkoma	1,620	0.003562%	1,020	0.002201%	(0.001361)%	(8,962)	(8,362)	4,132	(13,193)	(2,919)	-	10,274
Arnett	1,500	0.003298%	1,560	0.003366%	0.000068 %	450	420	(207)	662	146	516	-
Asher	840	0.001847%	180	0.000388%	(0.001459)%	(9,605)	(8,962)	4,428	(14,139)	(3,128)	-	11,011
Atoka	1,140	0.002507%	1,440	0.003107%	0.000601 %	3,957	3,692	(1,824)	5,825	1,289	4,536	-
Atwood	1,080	0.002375%	960	0.002072%	(0.000303)%	(1,996)	(1,862)	920	(2,937)	(650)	-	2,288
Avant	600	0.001319%	480	0.001036%	(0.000283)%	(1,867)	(1,742)	861	(2,748)	(608)	-	2,140
Barnsdall	1,200	0.002639%	1,380	0.002978%	0.000339 %	2,236	2,086	(1,031)	3,291	728	2,563	-
Bartlesville	565,625	1.243682%	633,605	1.367308%	0.123626 %	814,161	759,642	(375,340)	1,198,462	265,146	933,316	-
Bear Creek Rural	-	0.000000%	60	0.000129%	0.000129 %	853	796	(393)	1,255	278	978	-
Beaver	1,260	0.002770%	960	0.002072%	(0.000699)%	(4,602)	(4,294)	2,122	(6,774)	(1,499)	-	5,276
Beggs	-	0.000000%	1,200	0.002590%	0.002590 %	17,054	15,912	(7,862)	25,104	5,554	19,550	-
Bernice	120	0.000264%	60	0.000129%	(0.000134)%	(885)	(826)	408	(1,303)	(288)	-	1,014
Berryhill	60,318	0.132626%	101,394	0.218806%	0.086180 %	567,552	529,547	(261,650)	835,449	184,834	650,615	-
Bessie	720	0.001583%	1,020	0.002201%	0.000618 %	4,070	3,798	(1,876)	5,991	1,326	4,666	-

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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Bethany	221,465	0.486952%	218,873	0.472324%	(0.014628)%	(96,334)	(89,883)	44,411	(141,806)	(31,373)	-	110,433
Bethel Acres	720	0.001583%	1,740	0.003755%	0.002172 %	14,303	13,345	(6,594)	21,054	4,658	16,396	-
Billings	1,140	0.002507%	1,020	0.002201%	(0.000305)%	(2,012)	(1,877)	927	(2,961)	(655)	-	2,306
Binger	900	0.001979%	896	0.001934%	(0.000045)%	(299)	(279)	138	(440)	(97)	-	342
Bixby	264,443	0.581450%	318,910	0.688202%	0.106751 %	703,028	655,951	(324,107)	1,034,873	228,954	805,919	-
Black Dog	940	0.002067%	-	0.000000%	(0.002067)%	(13,612)	(12,700)	6,275	(20,037)	(4,433)	-	15,604
Blackwell	125,612	0.276192%	114,315	0.246690%	(0.029503)%	(194,296)	(181,285)	89,573	(286,008)	(63,276)	-	222,732
Blair	900	0.001979%	840	0.001813%	(0.000166)%	(1,094)	(1,021)	505	(1,611)	(356)	-	1,255
Blanchard	15,468	0.034011%	18,149	0.039165%	0.005155 %	33,946	31,673	(15,650)	49,969	11,055	38,914	-
Bluejacket	540	0.001187%	-	0.000000%	(0.001187)%	(7,819)	(7,296)	3,605	(11,510)	(2,547)	-	8,964
Boise City	1,200	0.002639%	1,080	0.002331%	(0.000308)%	(2,028)	(1,892)	935	(2,985)	(660)	-	2,325
Bokchito	660	0.001451%	660	0.001424%	(0.000027)%	(177)	(165)	82	(261)	(58)	-	203
Boley	420	0.000923%	300	0.000647%	(0.000276)%	(1,818)	(1,696)	838	(2,676)	(592)	-	2,084
Boswell	720	0.001583%	1,620	0.003496%	0.001913 %	12,597	11,754	(5,807)	18,543	4,102	14,441	-
Bowlegs	960	0.002111%	-	0.000000%	(0.002111)%	(13,901)	(12,970)	6,409	(20,463)	(4,527)	-	15,936
Braggs	960	0.002111%	1,260	0.002719%	0.000608 %	4,006	3,737	(1,847)	5,896	1,305	4,592	-
Braman	-	0.000000%	960	0.002072%	0.002072 %	13,643	12,730	(6,290)	20,083	4,443	15,640	-
Bray	780	0.001715%	720	0.001554%	(0.000161)%	(1,062)	(991)	490	(1,564)	(346)	-	1,218
Bridge Creek	1,500	0.003298%	1,620	0.003496%	0.000198 %	1,302	1,215	(600)	1,917	424	1,493	-
Bristow	57,299	0.125988%	56,278	0.121447%	(0.004541)%	(29,902)	(27,900)	13,785	(44,017)	(9,738)	-	34,279
Broken Arrow	2,089,163	4.593598%	2,224,568	4.800578%	0.206980 %	1,363,103	1,271,824	(628,411)	2,006,516	443,920	1,562,597	-
Broken Bow	40,859	0.089840%	49,520	0.106863%	0.017023 %	112,107	104,600	(51,683)	165,024	36,510	128,515	-
Buffalo	1,380	0.003034%	1,380	0.002978%	(0.000056)%	(371)	(346)	171	(546)	(121)	-	425
Burbank	-	0.000000%	780	0.001683%	0.001683 %	11,085	10,343	(5,110)	16,318	3,610	12,708	-
Burlington	1,020	0.002243%	960	0.002072%	(0.000171)%	(1,127)	(1,051)	519	(1,659)	(367)	-	1,292
Burns Flat	660	0.001451%	960	0.002072%	0.000620 %	4,086	3,813	(1,884)	6,015	1,331	4,684	-
Butler	-	0.000000%	1,920	0.004143%	0.004143 %	27,287	25,459	(12,580)	40,166	8,886	31,280	-
Byars	600	0.001319%	840	0.001813%	0.000493 %	3,250	3,032	(1,498)	4,784	1,058	3,725	-
Byng	6,060	0.013325%	5,979	0.012902%	(0.000422)%	(2,782)	(2,595)	1,282	(4,094)	(906)	-	3,189
Byron	-	0.000000%	120	0.000259%	0.000259 %	1,705	1,591	(786)	2,510	555	1,955	-

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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
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Cache	780	0.001715%	780	0.001683%	(0.000032)%	(210)	(196)	97	(308)	(68)	-	240
Caddo	900	0.001979%	900	0.001942%	(0.000037)%	(242)	(226)	111	(356)	(79)	-	277
Calera	1,560	0.003430%	1,380	0.002978%	(0.000452)%	(2,977)	(2,778)	1,373	(4,382)	(970)	-	3,413
Calumet	1,020	0.002243%	1,140	0.002460%	0.000217 %	1,431	1,336	(660)	2,107	466	1,641	-
Calvin	960	0.002111%	840	0.001813%	(0.000298)%	(1,963)	(1,832)	905	(2,890)	(639)	-	2,251
Camargo	-	0.000000%	960	0.002072%	0.002072 %	13,643	12,730	(6,290)	20,083	4,443	15,640	-
Canadian	1,380	0.003034%	540	0.001165%	(0.001869)%	(12,309)	(11,484)	5,674	(18,119)	(4,009)	-	14,110
Caney	960	0.002111%	1,020	0.002201%	0.000090 %	595	555	(274)	876	194	682	-
Canton	1,320	0.002902%	1,200	0.002590%	(0.000313)%	(2,060)	(1,922)	950	(3,032)	(671)	-	2,362
Canute	900	0.001979%	780	0.001683%	(0.000296)%	(1,947)	(1,817)	898	(2,866)	(634)	-	2,232
Capron	60	0.000132%	660	0.001424%	0.001292 %	8,511	7,941	(3,924)	12,528	2,772	9,757	-
Carmen	960	0.002111%	900	0.001942%	(0.000169)%	(1,111)	(1,036)	512	(1,635)	(362)	-	1,273
Carnegie	120	0.000264%	1,320	0.002849%	0.002585 %	17,022	15,882	(7,847)	25,057	5,543	19,513	-
Carney	840	0.001847%	300	0.000647%	(0.001200)%	(7,900)	(7,371)	3,642	(11,629)	(2,573)	-	9,056
Carter	1,080	0.002375%	1,140	0.002460%	0.000085 %	563	525	(259)	828	183	645	-
Cashion	-	0.000000%	300	0.000647%	0.000647 %	4,264	3,978	(1,966)	6,276	1,388	4,888	-
Catoosa	79,907	0.175697%	89,416	0.192958%	0.017261 %	113,675	106,062	(52,406)	167,331	37,020	130,311	-
Cedar Country	2,220	0.004881%	-	0.000000%	(0.004881)%	(32,146)	(29,994)	14,820	(47,320)	(10,469)	-	36,851
Cement	-	0.000000%	2,400	0.005179%	0.005179 %	34,108	31,824	(15,724)	50,208	11,108	39,100	-
Central High	600	0.001319%	120	0.000259%	(0.001060)%	(6,983)	(6,515)	3,219	(10,279)	(2,274)	-	8,005
Central Lincoln	540	0.001187%	540	0.001165%	(0.000022)%	(145)	(135)	67	(214)	(47)	-	166
Chandler	53,697	0.118068%	51,326	0.110761%	(0.007307)%	(48,120)	(44,898)	22,184	(70,834)	(15,671)	-	55,162
Chattanooga	1,260	0.002770%	1,140	0.002460%	(0.000310)%	(2,044)	(1,907)	942	(3,009)	(666)	-	2,343
Checotah	840	0.001847%	900	0.001942%	0.000095 %	627	585	(289)	923	204	719	-
Chelsea	1,920	0.004222%	1,500	0.003237%	(0.000985)%	(6,485)	(6,050)	2,990	(9,546)	(2,112)	-	7,434
Cherokee	2,760	0.006069%	1,320	0.002849%	(0.003220)%	(21,206)	(19,786)	9,776	(31,216)	(6,906)	-	24,310
Cheyenne	1,140	0.002507%	900	0.001942%	(0.000564)%	(3,717)	(3,468)	1,714	(5,472)	(1,211)	-	4,261
Chickasha	330,073	0.725756%	334,049	0.720871%	(0.004885)%	(32,170)	(30,015)	14,831	(47,354)	(10,477)	-	36,878
Choctaw	79,414	0.174613%	77,605	0.167471%	(0.007143)%	(47,038)	(43,889)	21,685	(69,242)	(15,319)	-	53,923
Chouteau	11,676	0.025673%	11,829	0.025527%	(0.000146)%	(960)	(895)	442	(1,413)	(313)	-	1,100

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY)	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Claremore	464,141	1.020541%	464,083	1.001484%	(0.019058)%	(125,508)	(117,104)	57,861	(184,751)	(40,874)	-	143,877
Clayton	780	0.001715%	900	0.001942%	0.000227 %	1,496	1,396	(690)	2,202	487	1,715	-
Cleo Springs	1,140	0.002507%	840	0.001813%	(0.000694)%	(4,570)	(4,264)	2,107	(6,727)	(1,488)	-	5,239
Cleveland	27,631	0.060754%	29,011	0.062605%	0.001851 %	12,190	11,373	(5,620)	17,943	3,970	13,973	-
Clinton	82,835	0.182135%	86,537	0.186746%	0.004610 %	30,363	28,330	(13,998)	44,695	9,888	34,807	-
Coalgate	54,852	0.120607%	49,935	0.107759%	(0.012849)%	(84,617)	(78,950)	39,010	(124,558)	(27,557)	-	97,001
Colbert	-	0.000000%	420	0.000906%	0.000906 %	5,969	5,569	(2,752)	8,786	1,944	6,843	-
Colcord	2,040	0.004485%	960	0.002072%	(0.002414)%	(15,897)	(14,832)	7,329	(23,400)	(5,177)	-	18,223
Cole	480	0.001055%	540	0.001165%	0.000110 %	724	675	(334)	1,065	236	830	-
Coleman	-	0.000000%	420	0.000906%	0.000906 %	5,969	5,569	(2,752)	8,786	1,944	6,843	-
Collinsville	159,082	0.349785%	171,509	0.370114%	0.020328 %	133,874	124,910	(61,718)	197,066	43,599	153,467	-
Collinsville RFPD	10,338	0.022731%	7,669	0.016549%	(0.006182)%	(40,711)	(37,984)	18,768	(59,927)	(13,258)	-	46,669
Comanche	26,561	0.058402%	27,300	0.058914%	0.000512 %	3,373	3,147	(1,555)	4,965	1,098	3,867	-
Commerce	1,260	0.002770%	1,380	0.002978%	0.000208 %	1,367	1,275	(630)	2,012	445	1,567	-
Copan	900	0.001979%	900	0.001942%	(0.000037)%	(242)	(226)	111	(356)	(79)	-	277
Cordell	12,425	0.027320%	13,729	0.029626%	0.002306 %	15,189	14,172	(7,002)	22,359	4,947	17,412	-
Corn	900	0.001979%	660	0.001424%	(0.000555)%	(3,653)	(3,408)	1,684	(5,377)	(1,190)	-	4,187
Country Co	1,020	0.002243%	-	0.000000%	(0.002243)%	(14,770)	(13,781)	6,809	(21,742)	(4,810)	-	16,932
County Fire Departments	780	0.001715%	87,840	0.189557%	0.187842 %	1,237,065	1,154,227	(570,306)	1,820,987	402,873	1,418,114	-
Covington	960	0.002111%	780	0.001683%	(0.000428)%	(2,816)	(2,627)	1,298	(4,145)	(917)	-	3,228
Coweta	173,383	0.381230%	187,922	0.405532%	0.024302 %	160,047	149,330	(73,784)	235,593	52,122	183,471	-
Coyle	660	0.001451%	960	0.002072%	0.000620 %	4,086	3,813	(1,884)	6,015	1,331	4,684	-
Crescent	1,080	0.002375%	1,140	0.002460%	0.000085 %	563	525	(259)	828	183	645	-
Cromwell	1,200	0.002639%	960	0.002072%	(0.000567)%	(3,733)	(3,483)	1,721	(5,495)	(1,216)	-	4,280
Crowder	780	0.001715%	660	0.001424%	(0.000291)%	(1,915)	(1,787)	883	(2,819)	(624)	-	2,195
Cushing	167,193	0.367620%	159,200	0.343551%	(0.024069)%	(158,508)	(147,894)	73,075	(233,327)	(51,621)	-	181,706
Custer City	720	0.001583%	720	0.001554%	(0.000029)%	(193)	(180)	89	(285)	(63)	-	222
Cyril	1,140	0.002507%	1,200	0.002590%	0.000083 %	546	510	(252)	804	178	626	-
Dacoma	900	0.001979%	900	0.001942%	(0.000037)%	(242)	(226)	111	(356)	(79)	-	277
Davenport	-	0.000000%	720	0.001554%	0.001554 %	10,232	9,547	(4,717)	15,062	3,332	11,730	-

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Davidson	600	0.001319%	-	0.000000%	(0.001319)%	(8,688)	(8,106)	4,005	(12,789)	(2,829)	-	9,960
Davis	2,900	0.006376%	12,771	0.027559%	0.021183 %	139,503	130,161	(64,313)	205,351	45,432	159,919	-
Deer Creek	24,580	0.054046%	27,200	0.058698%	0.004652 %	30,636	28,584	(14,124)	45,097	9,977	35,119	-
Del City	360,831	0.793386%	375,225	0.809728%	0.016342 %	107,623	100,416	(49,616)	158,423	35,049	123,373	-
Delaware	540	0.001187%	-	0.000000%	(0.001187)%	(7,819)	(7,296)	3,605	(11,510)	(2,547)	-	8,964
Depew	-	0.000000%	360	0.000777%	0.000777 %	5,116	4,774	(2,359)	7,531	1,666	5,865	-
Dewar	900	0.001979%	480	0.001036%	(0.000943)%	(6,211)	(5,795)	2,863	(9,142)	(2,023)	-	7,120
Dewey	1,020	0.002243%	900	0.001942%	(0.000301)%	(1,979)	(1,847)	913	(2,914)	(645)	-	2,269
Dibble	1,080	0.002375%	1,440	0.003107%	0.000733 %	4,826	4,503	(2,225)	7,104	1,572	5,532	-
Dickson	900	0.001979%	840	0.001813%	(0.000166)%	(1,094)	(1,021)	505	(1,611)	(356)	-	1,255
Dill City	660	0.001451%	660	0.001424%	(0.000027)%	(177)	(165)	82	(261)	(58)	-	203
Douglas	-	0.000000%	900	0.001942%	0.001942 %	12,791	11,934	(5,897)	18,828	4,165	14,663	-
Dover	900	0.001979%	840	0.001813%	(0.000166)%	(1,094)	(1,021)	505	(1,611)	(356)	-	1,255
Drummond	1,080	0.002375%	1,080	0.002331%	(0.000044)%	(290)	(271)	134	(427)	(94)	-	333
Drumright	29,714	0.065334%	26,312	0.056782%	(0.008553)%	(56,324)	(52,552)	25,966	(82,910)	(18,343)	-	64,567
Duncan	374,126	0.822619%	415,475	0.896588%	0.073969 %	487,136	454,516	(224,577)	717,075	158,645	558,430	-
Durant	304,327	0.669146%	282,000	0.608551%	(0.060596)%	(399,063)	(372,340)	183,974	(587,430)	(129,962)	-	457,467
Dustin	780	0.001715%	780	0.001683%	(0.000032)%	(210)	(196)	97	(308)	(68)	-	240
Eakly	780	0.001715%	780	0.001683%	(0.000032)%	(210)	(196)	97	(308)	(68)	-	240
Earlsboro	1,260	0.002770%	1,200	0.002590%	(0.000181)%	(1,191)	(1,111)	549	(1,753)	(388)	-	1,366
East Duke	720	0.001583%	720	0.001554%	(0.000029)%	(193)	(180)	89	(285)	(63)	-	222
Edmond	1,840,349	4.046512%	1,900,713	4.101706%	0.055194 %	363,490	339,149	(167,574)	535,064	118,377	416,687	-
El Reno	277,186	0.609469%	289,800	0.625383%	0.015914 %	104,803	97,785	(48,316)	154,272	34,131	120,141	-
Eldorado	1,440	0.003166%	720	0.001554%	(0.001612)%	(10,619)	(9,908)	4,896	(15,632)	(3,458)	-	12,173
Elgin	8,153	0.017927%	10,739	0.023174%	0.005247 %	34,556	32,242	(15,931)	50,868	11,254	39,614	-
Elk City	172,267	0.378776%	173,055	0.373451%	(0.005326)%	(35,073)	(32,724)	16,169	(51,628)	(11,422)	-	40,206
Elmer Rural	60	0.000132%	-	0.000000%	(0.000132)%	(869)	(811)	401	(1,279)	(283)	-	996
Elmore City	120	0.000264%	1,740	0.003755%	0.003491 %	22,991	21,451	(10,599)	33,843	7,487	26,356	-
Empire City	1,140	0.002507%	1,260	0.002719%	0.000212 %	1,399	1,305	(645)	2,060	456	1,604	-
Enid	811,257	1.783771%	831,789	1.794986%	0.011215 %	73,858	68,912	(34,050)	108,721	24,053	84,667	-

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Erick	1,380	0.003034%	1,020	0.002201%	(0.000833)%	(5,487)	(5,120)	2,530	(8,077)	(1,787)	-	6,290
Eufaula	1,260	0.002770%	1,500	0.003237%	0.000467 %	3,072	2,867	(1,416)	4,523	1,001	3,522	-
Fair Oaks	420	0.000923%	3,600	0.007769%	0.006845 %	45,081	42,062	(20,783)	66,360	14,681	51,678	-
Fairfax	1,140	0.002507%	1,200	0.002590%	0.000083 %	546	510	(252)	804	178	626	-
Fairland	1,200	0.002639%	1,140	0.002460%	(0.000178)%	(1,175)	(1,096)	542	(1,730)	(383)	-	1,347
Fairmont	480	0.001055%	480	0.001036%	(0.000020)%	(129)	(120)	59	(190)	(42)	-	148
Fairview	7,519	0.016533%	9,854	0.021265%	0.004732 %	31,164	29,077	(14,367)	45,874	10,149	35,725	-
Fargo	-	0.000000%	1,380	0.002978%	0.002978 %	19,612	18,299	(9,042)	28,870	6,387	22,483	-
Fire Protection District—												
Deer Creek	6,199	0.013630%	2,716	0.005862%	(0.007768)%	(51,161)	(47,735)	23,586	(75,310)	(16,661)	-	58,648
Fletcher	2,040	0.004485%	-	0.000000%	(0.004485)%	(29,540)	(27,562)	13,618	(43,484)	(9,620)	-	33,863
Forest Park	-	0.000000%	480	0.001036%	0.001036 %	6,822	6,365	(3,145)	10,042	2,222	7,820	-
Forgan	-	0.000000%	1,440	0.003107%	0.003107 %	20,465	19,095	(9,435)	30,125	6,665	23,460	-
Fort Cobb	1,080	0.002375%	840	0.001813%	(0.000562)%	(3,701)	(3,453)	1,706	(5,448)	(1,205)	-	4,243
Fort Gibson	20,842	0.045827%	21,692	0.046812%	0.000985 %	6,485	6,051	(2,990)	9,546	2,112	7,434	-
Fort Supply	840	0.001847%	900	0.001942%	0.000095 %	627	585	(289)	923	204	719	-
Foss	780	0.001715%	660	0.001424%	(0.000291)%	(1,915)	(1,787)	883	(2,819)	(624)	-	2,195
Foyil	1,020	0.002243%	720	0.001554%	(0.000689)%	(4,538)	(4,234)	2,092	(6,679)	(1,478)	-	5,202
Francis	1,020	0.002243%	900	0.001942%	(0.000301)%	(1,979)	(1,847)	913	(2,914)	(645)	-	2,269
Frederick	50,159	0.110288%	50,404	0.108770%	(0.001518)%	(9,997)	(9,327)	4,609	(14,715)	(3,256)	-	11,460
Freedom	960	0.002111%	1,020	0.002201%	0.000090 %	595	555	(274)	876	194	682	-
Gage	900	0.001979%	720	0.001554%	(0.000425)%	(2,800)	(2,612)	1,291	(4,122)	(912)	-	3,210
Garber	960	0.002111%	60	0.000129%	(0.001981)%	(13,048)	(12,175)	6,016	(19,208)	(4,249)	-	14,958
Gate	-	0.000000%	1,140	0.002460%	0.002460 %	16,201	15,116	(7,469)	23,849	5,276	18,573	-
Geary	840	0.001847%	120	0.000259%	(0.001588)%	(10,458)	(9,758)	4,821	(15,395)	(3,406)	-	11,989
Gene Autry	1,080	0.002375%	420	0.000906%	(0.001468)%	(9,670)	(9,022)	4,458	(14,234)	(3,149)	-	11,085
Geronimo	1,140	0.002507%	-	0.000000%	(0.002507)%	(16,508)	(15,402)	7,610	(24,300)	(5,376)	-	18,924
Glencoe	1,560	0.003430%	180	0.000388%	(0.003042)%	(20,031)	(18,690)	9,235	(29,486)	(6,524)	-	22,963
Glenpool	243,112	0.534548%	266,421	0.574933%	0.040384 %	265,956	248,147	(122,610)	391,493	86,614	304,880	-
Goldsby	720	0.001583%	720	0.001554%	(0.000029)%	(193)	(180)	89	(285)	(63)	-	222

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**OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM**

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Goltry	1,020	0.002243%	960	0.002072%	(0.000171)%	(1,127)	(1,051)	519	(1,659)	(367)	-	1,292
Goodwell	1,080	0.002375%	1,200	0.002590%	0.000215 %	1,415	1,321	(652)	2,083	461	1,622	-
Gooseneck Bend	780	0.001715%	600	0.001295%	(0.000420)%	(2,768)	(2,582)	1,276	(4,074)	(901)	-	3,173
Gore	1,500	0.003298%	780	0.001683%	(0.001615)%	(10,635)	(9,923)	4,903	(15,656)	(3,464)	-	12,192
Gotebo	660	0.001451%	720	0.001554%	0.000103 %	675	630	(311)	994	220	774	-
Gould	-	0.000000%	1,860	0.004014%	0.004014 %	26,434	24,664	(12,186)	38,911	8,609	30,303	-
Gracemont	840	0.001847%	1,440	0.003107%	0.001261 %	8,301	7,745	(3,827)	12,220	2,704	9,516	-
Grandfield	1,140	0.002507%	1,380	0.002978%	0.000471 %	3,105	2,897	(1,431)	4,570	1,011	3,559	-
Granite	1,380	0.003034%	1,080	0.002331%	(0.000704)%	(4,634)	(4,324)	2,136	(6,822)	(1,509)	-	5,312
Greenfield	960	0.002111%	-	0.000000%	(0.002111)%	(13,901)	(12,970)	6,409	(20,463)	(4,527)	-	15,936
Grove	45,731	0.100552%	57,884	0.124913%	0.024361 %	160,432	149,689	(73,962)	236,159	52,248	183,912	-
Guthrie	242,771	0.533799%	265,657	0.573282%	0.039484 %	260,026	242,614	(119,876)	382,765	84,682	298,082	-
Guymon	139,947	0.307712%	152,069	0.328163%	0.020451 %	134,682	125,663	(62,090)	198,254	43,862	154,393	-
Haileyville	-	0.000000%	960	0.002072%	0.002072 %	13,643	12,730	(6,290)	20,083	4,443	15,640	-
Hammon	60	0.000132%	-	0.000000%	(0.000132)%	(869)	(811)	401	(1,279)	(283)	-	996
Hardesty	480	0.001055%	420	0.000906%	(0.000149)%	(982)	(916)	453	(1,445)	(320)	-	1,125
Harrah	38,436	0.084512%	37,817	0.081608%	(0.002904)%	(19,125)	(17,844)	8,817	(28,152)	(6,228)	-	21,924
Hartshorne	1,680	0.003694%	840	0.001813%	(0.001881)%	(12,389)	(11,560)	5,712	(18,237)	(4,035)	-	14,202
Haskell	1,020	0.002243%	840	0.001813%	(0.000430)%	(2,832)	(2,642)	1,306	(4,169)	(922)	-	3,247
Hastings	780	0.001715%	-	0.000000%	(0.001715)%	(11,295)	(10,538)	5,207	(16,626)	(3,678)	-	12,948
Hawley Rural	-	0.000000%	1,920	0.004143%	0.004143 %	27,287	25,459	(12,580)	40,166	8,886	31,280	-
Haworth	1,500	0.003298%	1,560	0.003366%	0.000068 %	450	420	(207)	662	146	516	-
Healdton	1,200	0.002639%	1,380	0.002978%	0.000339 %	2,236	2,086	(1,031)	3,291	728	2,563	-
Heavener	1,080	0.002375%	1,080	0.002331%	(0.000044)%	(290)	(271)	134	(427)	(94)	-	333
Helena	1,320	0.002902%	1,140	0.002460%	(0.000442)%	(2,913)	(2,718)	1,343	(4,288)	(949)	-	3,339
Hennessey	1,200	0.002639%	60	0.000129%	(0.002509)%	(16,524)	(15,417)	7,618	(24,323)	(5,381)	-	18,942
Henryetta	85,814	0.188686%	84,574	0.182509%	(0.006177)%	(40,679)	(37,955)	18,754	(59,880)	(13,248)	-	46,633
Hickory	780	0.001715%	720	0.001554%	(0.000161)%	(1,062)	(991)	490	(1,564)	(346)	-	1,218
Hickory Grove	-	0.000000%	720	0.001554%	0.001554 %	10,232	9,547	(4,717)	15,062	3,332	11,730	-
Hickory Hills	780	0.001715%	60	0.000129%	(0.001586)%	(10,442)	(9,743)	4,814	(15,371)	(3,401)	-	11,970

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Hinton	1,260	0.002770%	1,620	0.003496%	0.000725 %	4,778	4,458	(2,203)	7,033	1,556	5,477	-
Hitchcock	660	0.001451%	720	0.001554%	0.000103 %	675	630	(311)	994	220	774	-
Hobart	27,335	0.060103%	29,057	0.062705%	0.002602 %	17,135	15,988	(7,900)	25,224	5,580	19,643	-
Holdenville	35,460	0.077969%	45,882	0.099013%	0.021045 %	138,592	129,311	(63,893)	204,010	45,135	158,875	-
Hollis	900	0.001979%	960	0.002072%	0.000093 %	611	570	(282)	899	199	700	-
Hominy	19,801	0.043538%	21,492	0.046380%	0.002842 %	18,717	17,463	(8,629)	27,552	6,095	21,456	-
Hooker	1,920	0.004222%	1,260	0.002719%	(0.001503)%	(9,896)	(9,233)	4,562	(14,566)	(3,223)	-	11,344
Howe	660	0.001451%	660	0.001424%	(0.000027)%	(177)	(165)	82	(261)	(58)	-	203
Hugo	82,048	0.180405%	86,092	0.185784%	0.005379 %	35,426	33,054	(16,332)	52,148	11,537	40,611	-
Hulbert	1,020	0.002243%	1,020	0.002201%	(0.000042)%	(274)	(256)	126	(403)	(89)	-	314
Hunter	840	0.001847%	840	0.001813%	(0.000034)%	(226)	(211)	104	(332)	(73)	-	259
Hydro	1,440	0.003166%	1,024	0.002210%	(0.000956)%	(6,299)	(5,877)	2,904	(9,272)	(2,051)	-	7,221
Idabel	63,195	0.138952%	62,738	0.135387%	(0.003565)%	(23,477)	(21,905)	10,823	(34,559)	(7,646)	-	26,913
Indiahoma	840	0.001847%	720	0.001554%	(0.000293)%	(1,931)	(1,802)	890	(2,843)	(629)	-	2,214
Inola	1,920	0.004222%	-	0.000000%	(0.004222)%	(27,802)	(25,941)	12,817	(40,926)	(9,054)	-	31,871
Jacktown	1,260	0.002770%	-	0.000000%	(0.002770)%	(18,245)	(17,024)	8,411	(26,857)	(5,942)	-	20,916
Jay	900	0.001979%	125	0.000270%	(0.001709)%	(11,256)	(10,502)	5,189	(16,569)	(3,666)	-	12,903
Jenks	171,897	0.377963%	177,733	0.383545%	0.005582 %	36,760	34,298	(16,947)	54,111	11,972	42,140	-
Jennings	720	0.001583%	480	0.001036%	(0.000547)%	(3,604)	(3,363)	1,662	(5,306)	(1,174)	-	4,132
Jet	720	0.001583%	1,080	0.002331%	0.000748 %	4,923	4,593	(2,269)	7,246	1,603	5,643	-
Jones	1,200	0.002639%	1,080	0.002331%	(0.000308)%	(2,028)	(1,892)	935	(2,985)	(660)	-	2,325
Kansas	1,260	0.002770%	-	0.000000%	(0.002770)%	(18,245)	(17,024)	8,411	(26,857)	(5,942)	-	20,916
Kaw City	660	0.001451%	-	0.000000%	(0.001451)%	(9,557)	(8,917)	4,406	(14,068)	(3,112)	-	10,956
Kellyville	1,500	0.003298%	1,140	0.002460%	(0.000838)%	(5,519)	(5,150)	2,544	(8,124)	(1,797)	-	6,327
Kendrick	-	0.000000%	60	0.000129%	0.000129 %	853	796	(393)	1,255	278	978	-
Keota	900	0.001979%	960	0.002072%	0.000093 %	611	570	(282)	899	199	700	-
Ketchum	1,920	0.004222%	900	0.001942%	(0.002279)%	(15,012)	(14,007)	6,921	(22,098)	(4,889)	-	17,209
Keyes	720	0.001583%	780	0.001683%	0.000100 %	659	615	(304)	970	215	756	-
Kiefer	885	0.001946%	3,644	0.007863%	0.005917 %	38,967	36,357	(17,964)	57,360	12,690	44,670	-
Kingfisher	145,677	0.320311%	147,735	0.318809%	(0.001502)%	(9,892)	(9,230)	4,561	(14,562)	(3,222)	-	11,340

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Kingston	1,080	0.002375%	720	0.001554%	(0.000821)%	(5,406)	(5,044)	2,492	(7,958)	(1,761)	-	6,198
Kinta	-	0.000000%	840	0.001813%	0.001813 %	11,938	11,138	(5,504)	17,573	3,888	13,685	-
Kiowa	360	0.000792%	120	0.000259%	(0.000533)%	(3,508)	(3,273)	1,617	(5,163)	(1,142)	-	4,021
Konawa	2,340	0.005145%	900	0.001942%	(0.003203)%	(21,094)	(19,681)	9,724	(31,050)	(6,870)	-	24,181
Krebs	840	0.001847%	-	0.000000%	(0.001847)%	(12,164)	(11,349)	5,608	(17,905)	(3,961)	-	13,944
Kremlin	960	0.002111%	840	0.001813%	(0.000298)%	(1,963)	(1,832)	905	(2,890)	(639)	-	2,251
Lahoma	1,740	0.003826%	1,020	0.002201%	(0.001625)%	(10,700)	(9,983)	4,933	(15,750)	(3,485)	-	12,266
Lamar	540	0.001187%	-	0.000000%	(0.001187)%	(7,819)	(7,296)	3,605	(11,510)	(2,547)	-	8,964
Lamont	1,560	0.003430%	1,020	0.002201%	(0.001229)%	(8,093)	(7,551)	3,731	(11,914)	(2,636)	-	9,278
Langley	1,140	0.002507%	1,320	0.002849%	0.000342 %	2,252	2,101	(1,038)	3,315	733	2,581	-
Laverne	1,500	0.003298%	1,380	0.002978%	(0.000320)%	(2,108)	(1,967)	972	(3,104)	(687)	-	2,417
Lawton	1,055,786	2.321435%	1,491,037	3.217633%	0.896197 %	5,902,056	5,506,833	(2,720,936)	8,687,952	1,922,113	6,765,839	-
Leedey	1,380	0.003034%	1,140	0.002460%	(0.000574)%	(3,782)	(3,528)	1,743	(5,567)	(1,232)	-	4,335
Lenapah	1,020	0.002243%	720	0.001554%	(0.000689)%	(4,538)	(4,234)	2,092	(6,679)	(1,478)	-	5,202
Lexington	1,200	0.002639%	780	0.001683%	(0.000955)%	(6,291)	(5,870)	2,900	(9,261)	(2,049)	-	7,212
Limestone	47,608	0.104679%	41,854	0.090320%	(0.014359)%	(94,563)	(88,231)	43,595	(139,199)	(30,796)	-	108,402
Lindsay	62,565	0.137566%	78,444	0.169281%	0.031715 %	208,865	194,879	(96,290)	307,454	68,021	239,433	-
Little Axe	240	0.000528%	3,480	0.007510%	0.006982 %	45,982	42,902	(21,198)	67,686	14,975	52,711	-
Loco	780	0.001715%	780	0.001683%	(0.000032)%	(210)	(196)	97	(308)	(68)	-	240
Locust Grove	4,424	0.009727%	5,640	0.012171%	0.002443 %	16,091	15,013	(7,418)	23,686	5,240	18,446	-
Lone Grove	23,981	0.052729%	25,196	0.054373%	0.001644 %	10,828	10,103	(4,992)	15,939	3,526	12,413	-
Lone Wolf	1,680	0.003694%	900	0.001942%	(0.001752)%	(11,536)	(10,764)	5,318	(16,982)	(3,757)	-	13,225
Longdale	300	0.000660%	960	0.002072%	0.001412 %	9,299	8,676	(4,287)	13,689	3,028	10,660	-
Loyal	5,640	0.012401%	1,020	0.002201%	(0.010200)%	(67,173)	(62,675)	30,968	(98,881)	(21,876)	-	77,004
Luther	840	0.001847%	7,430	0.016034%	0.014187 %	93,431	87,175	(43,073)	137,533	30,428	107,105	-
Macomb	120	0.000264%	720	0.001554%	0.001290 %	8,495	7,926	(3,916)	12,505	2,766	9,738	-
Madill	28,462	0.062582%	29,260	0.063142%	0.000560 %	3,691	3,443	(1,701)	5,433	1,202	4,231	-
Manchester	-	0.000000%	1,140	0.002460%	0.002460 %	16,201	15,116	(7,469)	23,849	5,276	18,573	-
Mangum	27,645	0.060785%	32,913	0.071026%	0.010241 %	67,443	62,926	(31,092)	99,277	21,964	77,313	-
Manitou	660	0.001451%	720	0.001554%	0.000103 %	675	630	(311)	994	220	774	-

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**OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM**

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Mannford	1,320	0.002902%	1,020	0.002201%	(0.000701)%	(4,618)	(4,309)	2,129	(6,798)	(1,504)	-	5,294
Mannsville	780	0.001715%	720	0.001554%	(0.000161)%	(1,062)	(991)	490	(1,564)	(346)	-	1,218
Marietta	840	0.001847%	1,020	0.002201%	0.000354 %	2,332	2,176	(1,075)	3,433	760	2,674	-
Marland	720	0.001583%	660	0.001424%	(0.000159)%	(1,046)	(976)	482	(1,540)	(341)	-	1,199
Marlow	27,057	0.059492%	28,519	0.061544%	0.002052 %	13,511	12,606	(6,229)	19,888	4,400	15,488	-
Marshall	960	0.002111%	1,080	0.002331%	0.000220 %	1,448	1,351	(667)	2,131	471	1,659	-
Maud	1,260	0.002770%	1,080	0.002331%	(0.000440)%	(2,897)	(2,703)	1,335	(4,264)	(943)	-	3,321
Maysville	840	0.001847%	720	0.001554%	(0.000293)%	(1,931)	(1,802)	890	(2,843)	(629)	-	2,214
McAlester	315,011	0.692638%	340,661	0.735140%	0.042502 %	279,906	261,163	(129,041)	412,028	91,157	320,871	-
McCurtain	720	0.001583%	840	0.001813%	0.000230 %	1,512	1,411	(697)	2,226	492	1,733	-
McKey Sequoyah County	-	0.000000%	240	0.000518%	0.000518 %	3,411	3,182	(1,572)	5,021	1,111	3,910	-
McLoud	11,617	0.025543%	15,998	0.034524%	0.008981 %	59,146	55,186	(27,267)	87,065	19,262	67,803	-
Medford	1,080	0.002375%	1,020	0.002201%	(0.000174)%	(1,143)	(1,066)	527	(1,682)	(372)	-	1,310
Meeker	960	0.002111%	720	0.001554%	(0.000557)%	(3,669)	(3,423)	1,691	(5,400)	(1,195)	-	4,206
Meno	240	0.000528%	1,800	0.003884%	0.003357 %	22,106	20,626	(10,191)	32,540	7,199	25,341	-
Miami	173,054	0.380507%	169,278	0.365298%	(0.015209)%	(100,160)	(93,453)	46,175	(147,437)	(32,619)	-	114,818
Midwest City	1,211,718	2.664294%	1,207,085	2.604868%	(0.059426)%	(391,362)	(365,155)	180,424	(576,094)	(127,454)	-	448,639
Milburn	600	0.001319%	660	0.001424%	0.000105 %	692	645	(319)	1,018	225	793	-
Mill Creek	1,800	0.003958%	1,020	0.002201%	(0.001757)%	(11,569)	(10,794)	5,333	(17,029)	(3,768)	-	13,262
Millerton	360	0.000792%	60	0.000129%	(0.000662)%	(4,360)	(4,068)	2,010	(6,418)	(1,420)	-	4,998
Minco	2,100	0.004617%	1,260	0.002719%	(0.001898)%	(12,502)	(11,665)	5,764	(18,403)	(4,072)	-	14,332
Monkey Island	29,363	0.064563%	41,122	0.088741%	0.024178 %	159,228	148,565	(73,406)	234,387	51,856	182,531	-
Moore	1,079,043	2.372572%	1,008,187	2.175650%	(0.196923)%	(1,296,866)	(1,210,023)	597,875	(1,909,014)	(422,348)	-	1,486,666
Mooreland	2,340	0.005145%	1,200	0.002590%	(0.002556)%	(16,830)	(15,703)	7,759	(24,774)	(5,481)	-	19,293
Morgan's Corner	660	0.001451%	960	0.002072%	0.000620 %	4,086	3,813	(1,884)	6,015	1,331	4,684	-
Morris	1,920	0.004222%	1,080	0.002331%	(0.001891)%	(12,454)	(11,620)	5,741	(18,332)	(4,056)	-	14,276
Morrison	120	0.000264%	2,100	0.004532%	0.004268 %	28,107	26,225	(12,958)	41,374	9,154	32,221	-
Mounds	720	0.001583%	600	0.001295%	(0.000288)%	(1,899)	(1,772)	875	(2,795)	(618)	-	2,177
Mountain Park	-	0.000000%	1,020	0.002201%	0.002201 %	14,496	13,525	(6,683)	21,338	4,721	16,618	-
Mt. View	1,200	0.002639%	-	0.000000%	(0.002639)%	(17,376)	(16,213)	8,011	(25,579)	(5,659)	-	19,920

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

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

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Muldrow	1,200	0.002639%	1,140	0.002460%	(0.000178)%	(1,175)	(1,096)	542	(1,730)	(383)	-	1,347
Mulhall	1,200	0.002639%	1,260	0.002719%	0.000081 %	530	495	(244)	781	173	608	-
Murry Spur	180	0.000396%	-	0.000000%	(0.000396)%	(2,606)	(2,432)	1,202	(3,837)	(849)	-	2,988
Muskogee	767,072	1.686618%	782,746	1.689153%	0.002534 %	16,691	15,573	(7,695)	24,569	5,436	19,134	-
Mustang	244,646	0.537921%	243,370	0.525189%	(0.012732)%	(83,850)	(78,235)	38,656	(123,429)	(27,307)	-	96,122
Mutual	1,500	0.003298%	-	0.000000%	(0.003298)%	(21,721)	(20,266)	10,014	(31,973)	(7,074)	-	24,899
Nash	780	0.001715%	1,860	0.004014%	0.002299 %	15,139	14,125	(6,979)	22,285	4,930	17,355	-
Newcastle	139,712	0.307195%	149,899	0.323480%	0.016284 %	107,243	100,062	(49,441)	157,864	34,926	122,939	-
Newkirk	37,067	0.081502%	39,035	0.084236%	0.002734 %	18,005	16,799	(8,300)	26,503	5,864	20,640	-
Nichols Hills	171,431	0.376938%	179,152	0.386607%	0.009669 %	63,679	59,415	(29,357)	93,738	20,738	72,999	-
Nicoma Park	13,264	0.029165%	14,330	0.030924%	0.001760 %	11,590	10,814	(5,343)	17,061	3,775	13,286	-
Noble	87,066	0.191438%	96,038	0.207248%	0.015810 %	104,117	97,145	(48,000)	153,263	33,908	119,355	-
Norman	1,793,453	3.943398%	1,745,849	3.767512%	(0.175886)%	(1,158,327)	(1,080,761)	534,006	(1,705,082)	(377,231)	-	1,327,851
Nowata	24,760	0.054442%	27,617	0.059596%	0.005155 %	33,946	31,673	(15,650)	49,970	11,055	38,915	-
NW Rogers	144,906	0.318616%	146,877	0.316958%	(0.001658)%	(10,917)	(10,186)	5,033	(16,071)	(3,555)	-	12,515
Oak Cliff FPD	41,432	0.091100%	49,557	0.106944%	0.015845 %	104,347	97,359	(48,105)	153,601	33,982	119,618	-
Oak Grove FPD	1,860	0.004090%	1,440	0.003107%	(0.000982)%	(6,469)	(6,035)	2,982	(9,522)	(2,107)	-	7,415
Oakwood	60	0.000132%	-	0.000000%	(0.000132)%	(869)	(811)	401	(1,279)	(283)	-	996
Oilton	-	0.000000%	960	0.002072%	0.002072 %	13,643	12,730	(6,290)	20,083	4,443	15,640	-
Okarche	1,140	0.002507%	900	0.001942%	(0.000564)%	(3,717)	(3,468)	1,714	(5,472)	(1,211)	-	4,261
Okay	180	0.000396%	1,980	0.004273%	0.003877 %	25,533	23,823	(11,771)	37,585	8,315	29,270	-
Okeene	1,289	0.002834%	1,260	0.002719%	(0.000115)%	(758)	(708)	350	(1,116)	(247)	-	869
Okemah	960	0.002111%	660	0.001424%	(0.000687)%	(4,521)	(4,219)	2,084	(6,656)	(1,472)	-	5,183
Oklahoma City	11,984,519	26.351253%	12,320,951	26.588395%	0.237142 %	1,561,740	1,457,160	(719,985)	2,298,914	508,609	1,790,305	-
Okmulgee	161,569	0.355254%	154,716	0.333875%	(0.021379)%	(140,795)	(131,367)	64,909	(207,254)	(45,853)	-	161,401
Oktaha	840	0.001847%	1,620	0.003496%	0.001649 %	10,860	10,132	(5,006)	15,985	3,537	12,449	-
Olustee	840	0.001847%	840	0.001813%	(0.000034)%	(226)	(211)	104	(332)	(73)	-	259
Orlando	1,320	0.002902%	1,140	0.002460%	(0.000442)%	(2,913)	(2,718)	1,343	(4,288)	(949)	-	3,339
Owasso	695,422	1.529076%	718,892	1.551356%	0.022280 %	146,728	136,902	(67,644)	215,987	47,785	168,202	-
Paden	720	0.001583%	840	0.001813%	0.000230 %	1,512	1,411	(697)	2,226	492	1,733	-

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Panama	900	0.001979%	780	0.001683%	(0.000296)%	(1,947)	(1,817)	898	(2,866)	(634)	-	2,232
Paoli	1,200	0.002639%	1,980	0.004273%	0.001634 %	10,763	10,042	(4,962)	15,843	3,505	12,338	-
Pauls Valley	72,116	0.158567%	78,950	0.170372%	0.011806 %	77,747	72,541	(35,843)	114,446	25,320	89,126	-
Pawhuska	42,655	0.093789%	44,959	0.097022%	0.003233 %	21,291	19,866	(9,816)	31,341	6,934	24,407	-
Pawnee	5,067	0.011141%	26,475	0.057132%	0.045990 %	302,877	282,595	(139,631)	445,842	98,638	347,204	-
Perkins	14,129	0.031066%	13,218	0.028524%	(0.002542)%	(16,744)	(15,623)	7,719	(24,647)	(5,453)	-	19,194
Perry	67,458	0.148325%	80,960	0.174710%	0.026385 %	173,762	162,126	(80,107)	255,781	56,589	199,192	-
Piedmont	45,121	0.099211%	46,804	0.101003%	0.001792 %	11,801	11,011	(5,440)	17,371	3,843	13,528	-
Pink	1,080	0.002375%	240	0.000518%	(0.001857)%	(12,228)	(11,409)	5,637	(18,000)	(3,982)	-	14,018
Pioneer Skelton	480	0.001055%	-	0.000000%	(0.001055)%	(6,951)	(6,485)	3,204	(10,231)	(2,264)	-	7,968
Pocola	120	0.000264%	-	0.000000%	(0.000264)%	(1,738)	(1,621)	801	(2,558)	(566)	-	1,992
Ponca City	515,261	1.132943%	588,575	1.270133%	0.137191 %	903,493	842,992	(416,524)	1,329,961	294,239	1,035,722	-
Pond Creek	-	0.000000%	1,920	0.004143%	0.004143 %	27,287	25,459	(12,580)	40,166	8,886	31,280	-
Porter	1,740	0.003826%	840	0.001813%	(0.002013)%	(13,258)	(12,370)	6,112	(19,516)	(4,318)	-	15,198
Porum	1,380	0.003034%	1,140	0.002460%	(0.000574)%	(3,782)	(3,528)	1,743	(5,567)	(1,232)	-	4,335
Poteau	39,818	0.087551%	41,727	0.090047%	0.002496 %	16,439	15,338	(7,579)	24,199	5,354	18,845	-
Prague	1,320	0.002902%	1,500	0.003237%	0.000335 %	2,204	2,056	(1,016)	3,244	718	2,526	-
Prue	600	0.001319%	240	0.000518%	(0.000801)%	(5,277)	(4,924)	2,433	(7,768)	(1,719)	-	6,050
Pryor	126,714	0.278615%	139,633	0.301326%	0.022711 %	149,564	139,549	(68,951)	220,161	48,708	171,453	-
Purcell	100,870	0.221790%	102,388	0.220951%	(0.000839)%	(5,526)	(5,156)	2,548	(8,135)	(1,800)	-	6,335
Putnam	300	0.000660%	-	0.000000%	(0.000660)%	(4,344)	(4,053)	2,003	(6,395)	(1,415)	-	4,980
Quapaw	1,380	0.003034%	1,500	0.003237%	0.000203 %	1,335	1,245	(615)	1,965	435	1,530	-
Quinton	1,020	0.002243%	1,080	0.002331%	0.000088 %	579	540	(267)	852	188	663	-
Ralston	1,500	0.003298%	1,020	0.002201%	(0.001097)%	(7,225)	(6,741)	3,331	(10,635)	(2,353)	-	8,282
Ranch Drive	-	0.000000%	900	0.001942%	0.001942 %	12,791	11,934	(5,897)	18,828	4,165	14,663	-
Ratliff City	1,145	0.002518%	1,080	0.002331%	(0.000187)%	(1,231)	(1,149)	568	(1,813)	(401)	-	1,412
Rattan	960	0.002111%	840	0.001813%	(0.000298)%	(1,963)	(1,832)	905	(2,890)	(639)	-	2,251
Ravia	660	0.001451%	840	0.001813%	0.000362 %	2,381	2,221	(1,098)	3,505	775	2,729	-
Red Oak	2,700	0.005937%	1,500	0.003237%	(0.002700)%	(17,779)	(16,589)	8,197	(26,172)	(5,790)	-	20,382
Red Rock	-	0.000000%	4,500	0.009711%	0.009711 %	63,953	59,670	(29,483)	94,140	20,827	73,313	-

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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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Reydon	1,380	0.003034%	360	0.000777%	(0.002257)%	(14,867)	(13,871)	6,854	(21,884)	(4,842)	-	17,042
RFPD 1 Sequoyah County	-	0.000000%	900	0.001942%	0.001942 %	12,791	11,934	(5,897)	18,828	4,165	14,663	-
Richland FPD	360	0.000792%	540	0.001165%	0.000374 %	2,461	2,297	(1,135)	3,623	802	2,822	-
Ringling	1,680	0.003694%	780	0.001683%	(0.002011)%	(13,242)	(12,355)	6,105	(19,492)	(4,312)	-	15,180
Ringwood	1,140	0.002507%	960	0.002072%	(0.000435)%	(2,864)	(2,673)	1,321	(4,216)	(933)	-	3,284
Ripley	960	0.002111%	1,080	0.002331%	0.000220 %	1,448	1,351	(667)	2,131	471	1,659	-
Rocky	600	0.001319%	600	0.001295%	(0.000024)%	(161)	(150)	74	(237)	(52)	-	185
Roff	1,260	0.002770%	900	0.001942%	(0.000828)%	(5,455)	(5,089)	2,515	(8,029)	(1,776)	-	6,253
Roland	920	0.002023%	1,060	0.002287%	0.000265 %	1,742	1,626	(803)	2,565	567	1,998	-
Rolling Hills	2,400	0.005277%	1,080	0.002331%	(0.002946)%	(19,404)	(18,105)	8,946	(28,563)	(6,319)	-	22,244
Roosevelt	-	0.000000%	1,440	0.003107%	0.003107 %	20,465	19,095	(9,435)	30,125	6,665	23,460	-
Rosston	60	0.000132%	-	0.000000%	(0.000132)%	(869)	(811)	401	(1,279)	(283)	-	996
Rush Springs	780	0.001715%	720	0.001554%	(0.000161)%	(1,062)	(991)	490	(1,564)	(346)	-	1,218
Ryan	-	0.000000%	900	0.001942%	0.001942 %	12,791	11,934	(5,897)	18,828	4,165	14,663	-
Salina	1,560	0.003430%	720	0.001554%	(0.001876)%	(12,357)	(11,529)	5,697	(18,190)	(4,024)	-	14,165
Sallisaw	43,044	0.094644%	44,027	0.095009%	0.000365 %	2,401	2,240	(1,107)	3,534	782	2,752	-
Sand Springs	302,490	0.665107%	322,616	0.696200%	0.031093 %	204,769	191,057	(94,402)	301,425	66,687	234,738	-
Sapulpa	443,516	0.975192%	469,776	1.013769%	0.038578 %	254,060	237,047	(117,126)	373,982	82,739	291,243	-
Sasakwa	-	0.000000%	3,900	0.008416%	0.008416 %	55,426	51,714	(25,552)	81,588	18,050	63,538	-
Savanna	1,330	0.002924%	960	0.002072%	(0.000853)%	(5,616)	(5,240)	2,589	(8,266)	(1,829)	-	6,438
Sayre	1,260	0.002770%	1,080	0.002331%	(0.000440)%	(2,897)	(2,703)	1,335	(4,264)	(943)	-	3,321
Seiling	1,560	0.003430%	1,380	0.002978%	(0.000452)%	(2,977)	(2,778)	1,373	(4,382)	(970)	-	3,413
Seminole	148,737	0.327039%	145,557	0.314110%	(0.012929)%	(85,148)	(79,446)	39,254	(125,339)	(27,730)	-	97,609
Sentinel	840	0.001847%	1,140	0.002460%	0.000613 %	4,038	3,767	(1,862)	5,944	1,315	4,629	-
Shady Point	840	0.001847%	1,320	0.002849%	0.001002 %	6,596	6,154	(3,041)	9,709	2,148	7,561	-
Shattuck	1,080	0.002375%	1,440	0.003107%	0.000733 %	4,826	4,503	(2,225)	7,104	1,572	5,532	-
Shawnee	501,428	1.102527%	548,444	1.183532%	0.081005 %	533,471	497,748	(245,938)	785,281	173,735	611,547	-
Shidler	720	0.001583%	600	0.001295%	(0.000288)%	(1,899)	(1,772)	875	(2,795)	(618)	-	2,177
Skiatook	178,858	0.393268%	188,552	0.406893%	0.013624 %	89,724	83,716	(41,364)	132,076	29,220	102,855	-
Slaughterville	1,380	0.003034%	840	0.001813%	(0.001222)%	(8,045)	(7,506)	3,709	(11,843)	(2,620)	-	9,222

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**OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM**

**SCHEDULE OF EMPLOYER ALLOCATIONS**

Year Ended June 30, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Snyder	840	0.001847%	1,320	0.002849%	0.001002 %	6,596	6,154	(3,041)	9,709	2,148	7,561	-
Soper	660	0.001451%	420	0.000906%	(0.000545)%	(3,588)	(3,348)	1,654	(5,282)	(1,169)	-	4,113
South Coffeyville	1,320	0.002902%	1,380	0.002978%	0.000076 %	498	465	(230)	733	162	571	-
Spencer	39,383	0.086594%	42,269	0.091217%	0.004622 %	30,441	28,402	(14,034)	44,809	9,914	34,896	-
Sperry	5,122	0.011262%	5,178	0.011174%	(0.000088)%	(582)	(543)	268	(856)	(189)	-	667
Spiro	1,140	0.002507%	1,200	0.002590%	0.000083 %	546	510	(252)	804	178	626	-
Springer	900	0.001979%	1,020	0.002201%	0.000222 %	1,464	1,366	(675)	2,154	477	1,678	-
Sterling	1,560	0.003430%	1,200	0.002590%	(0.000841)%	(5,535)	(5,165)	2,552	(8,148)	(1,803)	-	6,345
Stigler	1,500	0.003298%	1,380	0.002978%	(0.000320)%	(2,108)	(1,967)	972	(3,104)	(687)	-	2,417
Stillwater	786,050	1.728347%	854,330	1.843629%	0.115283 %	759,212	708,372	(350,008)	1,117,576	247,251	870,325	-
Stilwell	1,320	0.002902%	1,080	0.002331%	(0.000572)%	(3,765)	(3,513)	1,736	(5,543)	(1,226)	-	4,317
Stonebluff	660	0.001451%	660	0.001424%	(0.000027)%	(177)	(165)	82	(261)	(58)	-	203
Stonewall	720	0.001583%	600	0.001295%	(0.000288)%	(1,899)	(1,772)	875	(2,795)	(618)	-	2,177
Stratford	1,440	0.003166%	1,680	0.003625%	0.000459 %	3,024	2,821	(1,394)	4,451	985	3,467	-
Stringtown	960	0.002111%	900	0.001942%	(0.000169)%	(1,111)	(1,036)	512	(1,635)	(362)	-	1,273
Stroud	1,380	0.003034%	1,140	0.002460%	(0.000574)%	(3,782)	(3,528)	1,743	(5,567)	(1,232)	-	4,335
Stuart	1,260	0.002770%	1,260	0.002719%	(0.000051)%	(338)	(316)	156	(498)	(110)	-	388
Sulphur	73,966	0.162635%	71,281	0.153823%	(0.008812)%	(58,031)	(54,145)	26,753	(85,423)	(18,899)	-	66,524
Summit	360	0.000792%	180	0.000388%	(0.000403)%	(2,655)	(2,477)	1,224	(3,908)	(865)	-	3,043
Sumner	120	0.000264%	60	0.000129%	(0.000134)%	(885)	(826)	408	(1,303)	(288)	-	1,014
SW Lincoln	5,920	0.013017%	7,997	0.017257%	0.004241 %	27,928	26,058	(12,875)	41,111	9,095	32,015	-
Sweetwater	900	0.001979%	840	0.001813%	(0.000166)%	(1,094)	(1,021)	505	(1,611)	(356)	-	1,255
Taft	840	0.001847%	1,260	0.002719%	0.000872 %	5,743	5,359	(2,648)	8,454	1,870	6,584	-
Tahlequah	125,901	0.276828%	149,830	0.323332%	0.046504 %	306,257	285,749	(141,189)	450,817	99,738	351,079	-
Talihina	900	0.001979%	1,200	0.002590%	0.000611 %	4,022	3,752	(1,854)	5,920	1,310	4,610	-
Taloga	900	0.001979%	720	0.001554%	(0.000425)%	(2,800)	(2,612)	1,291	(4,122)	(912)	-	3,210
Tecumseh	27,521	0.060512%	29,920	0.064567%	0.004054 %	26,700	24,912	(12,309)	39,303	8,695	30,608	-
Temple	600	0.001319%	660	0.001424%	0.000105 %	692	645	(319)	1,018	225	793	-
Terral	1,980	0.004354%	960	0.002072%	(0.002282)%	(15,028)	(14,022)	6,928	(22,121)	(4,894)	-	17,227
Texhoma	1,020	0.002243%	2,040	0.004402%	0.002160 %	14,222	13,270	(6,557)	20,935	4,632	16,303	-

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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Texola	-	0.000000%	480	0.001036%	0.001036 %	6,822	6,365	(3,145)	10,042	2,222	7,820	-
The Village	222,381	0.488966%	227,126	0.490133%	0.001167 %	7,689	7,174	(3,545)	11,318	2,504	8,814	-
Thomas	840	0.001847%	720	0.001554%	(0.000293)%	(1,931)	(1,802)	890	(2,843)	(629)	-	2,214
Tipton	720	0.001583%	720	0.001554%	(0.000029)%	(193)	(180)	89	(285)	(63)	-	222
Tishomingo	14,720	0.032366%	14,919	0.032195%	(0.000171)%	(1,128)	(1,052)	520	(1,660)	(367)	-	1,293
Tonkawa	40,934	0.090005%	48,521	0.104707%	0.014702 %	96,822	90,338	(44,636)	142,524	31,532	110,992	-
Tryon	420	0.000923%	-	0.000000%	(0.000923)%	(6,082)	(5,675)	2,804	(8,952)	(1,981)	-	6,972
Town of Mountain View	-	0.000000%	840	0.001813%	0.001813 %	11,938	11,138	(5,504)	17,573	3,888	13,685	-
Tribbey	-	0.000000%	840	0.001813%	0.001813 %	11,938	11,138	(5,504)	17,573	3,888	13,685	-
Tulsa	7,654,579	16.830692%	6,684,346	14.424702%	(2.405990)%	(15,845,047)	(14,784,005)	7,304,803	(23,324,249)	(5,160,232)	-	18,164,017
Tushka	780	0.001715%	600	0.001295%	(0.000420)%	(2,768)	(2,582)	1,276	(4,074)	(901)	-	3,173
Tuttle	64,068	0.140871%	82,278	0.177555%	0.036684 %	241,586	225,409	(111,375)	355,620	78,677	276,943	-
Tyrone	480	0.001055%	900	0.001942%	0.000887 %	5,840	5,449	(2,692)	8,597	1,902	6,695	-
Union City	1,320	0.002902%	1,260	0.002719%	(0.000183)%	(1,207)	(1,126)	557	(1,777)	(393)	-	1,384
Valliant	1,140	0.002507%	1,080	0.002331%	(0.000176)%	(1,159)	(1,081)	534	(1,706)	(377)	-	1,329
Velma	1,080	0.002375%	1,380	0.002978%	0.000603 %	3,973	3,707	(1,832)	5,849	1,294	4,555	-
Verden	840	0.001847%	780	0.001683%	(0.000164)%	(1,078)	(1,006)	497	(1,587)	(351)	-	1,236
Vian	-	0.000000%	720	0.001554%	0.001554 %	10,232	9,547	(4,717)	15,062	3,332	11,730	-
Vici	1,380	0.003034%	1,200	0.002590%	(0.000445)%	(2,929)	(2,733)	1,350	(4,311)	(954)	-	3,357
Vinita	62,019	0.136366%	64,377	0.138925%	0.002560 %	16,856	15,728	(7,771)	24,813	5,490	19,323	-
Wagoner	52,530	0.115502%	56,036	0.120924%	0.005422 %	35,709	33,317	(16,462)	52,564	11,629	40,935	-
Wakita	840	0.001847%	720	0.001554%	(0.000293)%	(1,931)	(1,802)	890	(2,843)	(629)	-	2,214
Walters	18,163	0.039936%	17,671	0.038134%	(0.001803)%	(11,872)	(11,077)	5,473	(17,476)	(3,866)	-	13,609
Wanette	660	0.001451%	-	0.000000%	(0.001451)%	(9,557)	(8,917)	4,406	(14,068)	(3,112)	-	10,956
Wapanucka	120	0.000264%	1,020	0.002201%	0.001937 %	12,758	11,904	(5,882)	18,781	4,155	14,626	-
Warner	840	0.001847%	840	0.001813%	(0.000034)%	(226)	(211)	104	(332)	(73)	-	259
Warr Acres	194,867	0.428469%	197,818	0.426887%	(0.001581)%	(10,414)	(9,717)	4,801	(15,330)	(3,392)	-	11,938
Washington	2,340	0.005145%	2,100	0.004532%	(0.000613)%	(4,039)	(3,769)	1,862	(5,946)	(1,316)	-	4,631
Watonga	28,440	0.062533%	30,508	0.065836%	0.003303 %	21,750	20,294	(10,027)	32,016	7,083	24,933	-
Watts	780	0.001715%	840	0.001813%	0.000098 %	643	600	(297)	947	209	737	-

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, 2022

Entity	2021 Employer Allocations		2022 Employer Allocations		2022 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2021, Net Pension Liability	Employer Change in Proportion of June 30, 2021, Deferred Inflows	Employer Change in Proportion of June 30, 2021, Deferred Outflows	Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2022, (ONLY) Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Outflows</b> Due to Changes in Proportion	June 30, 2022, (ONLY) Amount Recorded as <b>Deferred</b> <b>Inflows</b> Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 45,479,883</b>	<b>100.000000%</b>	<b>46,339,581</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>658,566,487</b>	<b>614,466,504</b>	<b>303,608,984</b>	<b>-</b>	<b>-</b>	<b>25,877,832</b>	<b>25,877,832</b>
Waukomis	960	0.002111%	900	0.001942%	(0.000169)%	(1,111)	(1,036)	512	(1,635)	(362)	-	1,273
Waurika	1,560	0.003430%	1,080	0.002331%	(0.001099)%	(7,241)	(6,756)	3,338	(10,658)	(2,358)	-	8,300
Wayne	720	0.001583%	840	0.001813%	0.000230 %	1,512	1,411	(697)	2,226	492	1,733	-
Waynoka	1,740	0.003826%	1,380	0.002978%	(0.000848)%	(5,584)	(5,210)	2,574	(8,219)	(1,818)	-	6,401
Weatherford	125,421	0.275772%	126,761	0.273549%	(0.002224)%	(14,646)	(13,666)	6,752	(21,560)	(4,770)	-	16,790
Webbers Falls	1,140	0.002507%	1,080	0.002331%	(0.000176)%	(1,159)	(1,081)	534	(1,706)	(377)	-	1,329
Welch	1,440	0.003166%	720	0.001554%	(0.001612)%	(10,619)	(9,908)	4,896	(15,632)	(3,458)	-	12,173
Weleetka	660	0.001451%	720	0.001554%	0.000103 %	675	630	(311)	994	220	774	-
Wellston	-	0.000000%	1,200	0.002590%	0.002590 %	17,054	15,912	(7,862)	25,104	5,554	19,550	-
Westville	1,080	0.002375%	-	0.000000%	(0.002375)%	(15,639)	(14,592)	7,210	(23,021)	(5,093)	-	17,928
Wetumka	1,860	0.004090%	840	0.001813%	(0.002277)%	(14,996)	(13,991)	6,913	(22,074)	(4,884)	-	17,190
Wewoka	42,544	0.093545%	49,509	0.106839%	0.013295 %	87,554	81,691	(40,364)	128,881	28,514	100,368	-
Whitefield	600	0.001319%	600	0.001295%	(0.000024)%	(161)	(150)	74	(237)	(52)	-	185
Whitehorn	1,680	0.003694%	840	0.001813%	(0.001881)%	(12,389)	(11,560)	5,712	(18,237)	(4,035)	-	14,202
Wilburton	1,440	0.003166%	-	0.000000%	(0.003166)%	(20,852)	(19,455)	9,613	(30,694)	(6,791)	-	23,903
Willow	660	0.001451%	660	0.001424%	(0.000027)%	(177)	(165)	82	(261)	(58)	-	203
Wister	1,140	0.002507%	1,020	0.002201%	(0.000305)%	(2,012)	(1,877)	927	(2,961)	(655)	-	2,306
Woodcrest	1,140	0.002507%	360	0.000777%	(0.001730)%	(11,391)	(10,629)	5,252	(16,768)	(3,710)	-	13,059
Woodward	165,999	0.364994%	169,882	0.366603%	0.001608 %	10,592	9,883	(4,883)	15,592	3,450	12,143	-
Wright City	2,100	0.004617%	1,440	0.003107%	(0.001510)%	(9,944)	(9,278)	4,584	(14,638)	(3,238)	-	11,399
Wyandotte	1,380	0.003034%	1,260	0.002719%	(0.000315)%	(2,076)	(1,937)	957	(3,056)	(676)	-	2,380
Wynnewood	1,260	0.002770%	1,260	0.002719%	(0.000051)%	(338)	(316)	156	(498)	(110)	-	388
Yale	1,200	0.002639%	900	0.001942%	(0.000696)%	(4,586)	(4,279)	2,114	(6,751)	(1,493)	-	5,257
Yukon	518,163	1.139324%	535,476	1.155548%	0.016225 %	106,851	99,696	(49,260)	157,287	34,798	122,489	-
	<u>\$ 45,479,883</u>	<u>100.000000%</u>	<u>46,339,581</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>25,877,832</u>	<u>25,877,832</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, 2022, 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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Ada	264,350	0.570462%	7,460,123	957,679	3,294,139	-	4,251,818	37,661	2,427,192	47,564	2,512,417	1,036,950
Adair	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Afton	2,160	0.004661%	60,957	7,825	26,916	-	34,742	308	19,833	389	20,529	8,473
Agra	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Alderson	180	0.000388%	5,080	652	2,243	-	2,895	26	1,653	32	1,711	706
Aline	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Allen	1,800	0.003884%	50,797	6,521	22,430	-	28,951	256	16,527	324	17,107	7,061
Altus	259,328	0.559625%	7,318,410	939,487	3,231,563	-	4,171,050	36,945	2,381,085	46,661	2,464,691	1,017,252
Alva	51,893	0.111984%	1,464,451	187,996	646,652	-	834,648	7,393	476,467	9,337	493,197	203,557
Amber	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Ames	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Anadarko	132,521	0.285977%	3,739,823	480,092	1,651,379	-	2,131,472	18,880	1,216,772	23,844	1,259,496	519,832
Antlers	21,124	0.045586%	596,140	76,528	263,235	-	339,764	3,009	193,958	3,801	200,768	82,863
Apache	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Arapaho	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Ardmore	298,281	0.643685%	8,417,684	1,080,604	3,716,966	-	4,797,569	42,495	2,738,740	53,670	2,834,904	1,170,050
Arkoma	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Arnett	1,560	0.003366%	44,024	5,652	19,440	-	25,091	222	14,324	281	14,826	6,119
Asher	180	0.000388%	5,080	652	2,243	-	2,895	26	1,653	32	1,711	706
Atoka	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Atwood	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Avant	480	0.001036%	13,546	1,739	5,981	-	7,720	68	4,407	86	4,562	1,883
Barnsdall	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Bartlesville	633,605	1.367308%	17,880,757	2,295,408	7,895,539	-	10,190,947	90,267	5,817,603	114,005	6,021,874	2,485,408
Bear Creek Rural	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Beaver	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Beggs	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Bernice	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
Berryhill	101,394	0.218806%	2,861,397	367,326	1,263,496	-	1,630,822	14,445	930,971	18,244	963,660	397,731
Bessie	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Bethany	218,873	0.472324%	6,176,740	792,927	2,727,440	-	3,520,367	31,182	2,009,636	39,382	2,080,200	858,561
Bethel Acres	1,740	0.003755%	49,104	6,304	21,683	-	27,986	248	15,976	313	16,537	6,825
Billings	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Binger	896	0.001934%	25,286	3,246	11,165	-	14,411	128	8,227	161	8,516	3,515
Bixby	318,910	0.688202%	8,999,852	1,155,339	3,974,031	-	5,129,370	45,434	2,928,152	57,381	3,030,967	1,250,971
Blackwell	114,315	0.246690%	3,226,045	414,137	1,424,513	-	1,838,650	16,286	1,049,612	20,569	1,086,466	448,417
Blair	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Blanchard	18,149	0.039165%	512,176	65,750	226,160	-	291,909	2,586	166,639	3,266	172,491	71,192
Boise City	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Bokchito	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Boley	300	0.000647%	8,466	1,087	3,738	-	4,825	43	2,755	54	2,851	1,177
Boswell	1,620	0.003496%	45,718	5,869	20,187	-	26,056	231	14,874	291	15,397	6,355
Braggs	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Braman	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Bray	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Bridge Creek	1,620	0.003496%	45,718	5,869	20,187	-	26,056	231	14,874	291	15,397	6,355
Bristow	56,278	0.121447%	1,588,205	203,883	701,298	-	905,180	8,018	516,731	10,126	534,875	220,759
Broken Arrow	2,224,568	4.800578%	62,778,817	8,059,109	27,721,008	-	35,780,118	316,923	20,425,435	400,267	21,142,625	8,726,197
Broken Bow	49,520	0.106863%	1,397,480	179,399	617,080	-	796,479	7,055	454,678	8,910	470,643	194,248
Buffalo	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Burbank	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Burlington	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Burns Flat	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Butler	1,920	0.004143%	54,184	6,956	23,926	-	30,881	274	17,629	345	18,248	7,531
Byars	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Byng	5,979	0.012902%	168,727	21,660	74,504	-	96,164	852	54,896	1,076	56,824	23,453
Byron	120	0.000259%	3,386	435	1,495	-	1,930	17	1,102	22	1,140	471
Cache	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Caddo	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Calera	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Calumet	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Calvin	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Camargo	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Canadian	540	0.001165%	15,239	1,956	6,729	-	8,685	77	4,958	97	5,132	2,118
Caney	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Canton	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Canute	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Capron	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Carmen	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Carnegie	1,320	0.002849%	37,251	4,782	16,449	-	21,231	188	12,120	238	12,545	5,178
Carney	300	0.000647%	8,466	1,087	3,738	-	4,825	43	2,755	54	2,851	1,177
Carter	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Cashion	300	0.000647%	8,466	1,087	3,738	-	4,825	43	2,755	54	2,851	1,177
Catoosa	89,416	0.192958%	2,523,383	323,934	1,114,241	-	1,438,175	12,739	820,997	16,089	849,824	350,748
Cement	2,400	0.005179%	67,730	8,695	29,907	-	38,602	342	22,036	432	22,810	9,414

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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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Central High	120	0.000259%	3,386	435	1,495	-	1,930	17	1,102	22	1,140	471
Central Lincoln	540	0.001165%	15,239	1,956	6,729	-	8,685	77	4,958	97	5,132	2,118
Chandler	51,326	0.110761%	1,448,457	185,943	639,590	-	825,533	7,312	471,264	9,235	487,811	201,334
Chattanooga	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Checotah	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Chelsea	1,500	0.003237%	42,331	5,434	18,692	-	24,126	214	13,773	270	14,256	5,884
Cherokee	1,320	0.002849%	37,251	4,782	16,449	-	21,231	188	12,120	238	12,545	5,178
Cheyenne	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Chickasha	334,049	0.720871%	9,427,082	1,210,183	4,162,681	-	5,372,865	47,590	3,067,153	60,105	3,174,849	1,310,356
Choctaw	77,605	0.167471%	2,190,075	281,147	967,063	-	1,248,210	11,056	712,553	13,964	737,573	304,418
Chouteau	11,829	0.025527%	333,828	42,854	147,407	-	190,262	1,685	108,613	2,128	112,426	46,402
Claremore	464,083	1.001484%	13,096,745	1,681,269	5,783,081	-	7,464,350	66,116	4,261,098	83,503	4,410,717	1,820,435
Clayton	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Cleo Springs	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Cleveland	29,011	0.062605%	818,710	105,100	361,515	-	466,615	4,133	266,372	5,220	275,725	113,800
Clinton	86,537	0.186746%	2,442,141	313,505	1,078,367	-	1,391,872	12,329	794,564	15,571	822,463	339,455
Coalgate	49,935	0.107759%	1,409,196	180,903	622,253	-	803,156	7,114	458,490	8,985	474,588	195,877
Colbert	420	0.000906%	11,853	1,522	5,234	-	6,755	60	3,856	76	3,992	1,648
Colcord	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Cole	540	0.001165%	15,239	1,956	6,729	-	8,685	77	4,958	97	5,132	2,118
Coleman	420	0.000906%	11,853	1,522	5,234	-	6,755	60	3,856	76	3,992	1,648
Collinsville	171,509	0.370114%	4,840,103	621,339	2,137,226	-	2,758,565	24,434	1,574,754	30,860	1,630,048	672,770
Collinsville Rfpd	7,669	0.016549%	216,420	27,783	95,564	-	123,346	1,093	70,413	1,380	72,886	30,082
Comanche	27,300	0.058914%	770,436	98,903	340,199	-	439,102	3,889	250,666	4,912	259,467	107,090
Commerce	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413

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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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Copan	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Cordell	13,729	0.029626%	387,431	49,736	171,077	-	220,812	1,956	126,053	2,470	130,479	53,853
Corn	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
County Fire Departments	87,840	0.189557%	2,478,905	318,225	1,094,601	-	1,412,825	12,514	806,525	15,805	834,844	344,565
Covington	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Coweta	187,922	0.405532%	5,303,288	680,799	2,341,753	-	3,022,552	26,772	1,725,454	33,813	1,786,039	737,152
Coyle	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Crescent	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Cromwell	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Crowder	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Cushing	159,200	0.343551%	4,492,735	576,746	1,983,840	-	2,560,587	22,680	1,461,736	28,645	1,513,062	624,486
Custer City	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Cyril	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Dacoma	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Davenport	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Davis	12,771	0.027559%	360,402	46,266	159,141	-	205,407	1,819	117,259	2,298	121,376	50,096
Deer Creek	27,200	0.058698%	767,611	98,541	338,951	-	437,492	3,875	249,746	4,894	258,516	106,697
Del City	375,225	0.809728%	10,589,091	1,359,354	4,675,785	-	6,035,139	53,456	3,445,219	67,514	3,566,190	1,471,874
Depew	360	0.000777%	10,159	1,304	4,486	-	5,790	51	3,305	65	3,421	1,412
Dewar	480	0.001036%	13,546	1,739	5,981	-	7,720	68	4,407	86	4,562	1,883
Dewey	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Dibble	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Dickson	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Dill City	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Douglas	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530

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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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Dover	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Drummond	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Drumright	26,312	0.056782%	742,556	95,324	327,888	-	423,212	3,749	241,595	4,734	250,078	103,215
Duncan	415,475	0.896588%	11,724,988	1,505,173	5,177,359	-	6,682,532	59,191	3,814,790	74,756	3,948,737	1,629,762
Durant	282,000	0.608551%	7,958,227	1,021,622	3,514,085	-	4,535,707	40,175	2,589,253	50,740	2,680,168	1,106,186
Dustin	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Eakly	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Earlsboro	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
East Duke	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Edmond	1,900,713	4.101706%	53,639,426	6,885,858	23,685,362	-	30,571,219	270,785	17,451,884	341,995	18,064,665	7,455,830
El Reno	289,800	0.625383%	8,178,352	1,049,880	3,611,285	-	4,661,165	41,286	2,660,872	52,144	2,754,302	1,136,783
Eldorado	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Elgin	10,739	0.023174%	303,052	38,904	133,818	-	172,721	1,530	98,600	1,932	102,062	42,124
Elk City	173,055	0.373451%	4,883,742	626,941	2,156,496	-	2,783,437	24,654	1,588,952	31,138	1,644,745	678,836
Elmore City	1,740	0.003755%	49,104	6,304	21,683	-	27,986	248	15,976	313	16,537	6,825
Empire City	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Enid	831,789	1.794986%	23,473,651	3,013,385	10,365,173	-	13,378,557	118,501	7,637,282	149,664	7,905,447	3,262,815
Erick	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Eufaula	1,500	0.003237%	42,331	5,434	18,692	-	24,126	214	13,773	270	14,256	5,884
Fair Oaks	3,600	0.007769%	101,594	13,042	44,861	-	57,903	513	33,054	648	34,215	14,122
Fairfax	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Fairland	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Fairmont	480	0.001036%	13,546	1,739	5,981	-	7,720	68	4,407	86	4,562	1,883
Fairview	9,854	0.021265%	278,086	35,699	122,793	-	158,492	1,404	90,477	1,773	93,654	38,654
Fargo	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Fire Protection District—												
Deer Creek	2,716	0.005862%	76,656	9,841	33,849	-	43,689	387	24,940	489	25,816	10,655
Forest Park	480	0.001036%	13,546	1,739	5,981	-	7,720	68	4,407	86	4,562	1,883
Forgan	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Fort Cobb	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Fort Gibson	21,692	0.046812%	612,171	78,586	270,314	-	348,900	3,090	199,173	3,903	206,167	85,091
Fort Supply	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Foss	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Foyil	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Francis	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Frederick	50,404	0.108770%	1,422,428	182,601	628,096	-	810,698	7,181	462,795	9,069	479,045	197,716
Freedom	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Gage	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Garber	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
Gate	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Geary	120	0.000259%	3,386	435	1,495	-	1,930	17	1,102	22	1,140	471
Gene Autry	420	0.000906%	11,853	1,522	5,234	-	6,755	60	3,856	76	3,992	1,648
Glencoe	180	0.000388%	5,080	652	2,243	-	2,895	26	1,653	32	1,711	706
Glenpool	266,421	0.574933%	7,518,591	965,185	3,319,956	-	4,285,141	37,956	2,446,215	47,937	2,532,108	1,045,077
Goldsby	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Goltry	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Goodwell	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Gooseneck Bend	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Gore	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Gotebo	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Gould	1,860	0.004014%	52,490	6,738	23,178	-	29,916	265	17,078	335	17,678	7,296
Gracemont	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Grandfield	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Granite	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Grove	57,884	0.124913%	1,633,529	209,701	721,312	-	931,013	8,246	531,478	10,415	550,139	227,059
Guthrie	265,657	0.573282%	7,497,011	962,414	3,310,427	-	4,272,841	37,847	2,439,194	47,800	2,524,840	1,042,077
Guymon	152,069	0.328163%	4,291,496	550,912	1,894,980	-	2,445,892	21,665	1,396,262	27,362	1,445,288	596,514
Haileyville	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Hardesty	420	0.000906%	11,853	1,522	5,234	-	6,755	60	3,856	76	3,992	1,648
Harrah	37,817	0.081608%	1,067,217	137,002	471,247	-	608,249	5,388	347,225	6,804	359,417	148,342
Hartshorne	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Haskell	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Hawley Rural	1,920	0.004143%	54,184	6,956	23,926	-	30,881	274	17,629	345	18,248	7,531
Haworth	1,560	0.003366%	44,024	5,652	19,440	-	25,091	222	14,324	281	14,826	6,119
Healdton	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Heavener	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Helena	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Hennessey	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
Henryetta	84,574	0.182509%	2,386,729	306,392	1,053,899	-	1,360,291	12,049	776,536	15,217	803,802	331,753
Hickory	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Hickory Grove	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Hickory Hills	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
Hinton	1,620	0.003496%	45,718	5,869	20,187	-	26,056	231	14,874	291	15,397	6,355
Hitchcock	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Hobart	29,057	0.062705%	820,020	105,269	362,093	-	467,362	4,140	266,798	5,228	276,166	113,982

See Independent Auditors' Report.

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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Holdenville	45,882	0.099013%	1,294,828	166,221	571,752	-	737,973	6,537	421,279	8,256	436,072	179,980
Hollis	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Hominy	21,492	0.046380%	606,527	77,862	267,822	-	345,684	3,062	197,337	3,867	204,266	84,307
Hooker	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Howe	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Hugo	86,092	0.185784%	2,429,566	311,891	1,072,814	-	1,384,705	12,265	790,473	15,490	818,228	337,707
Hulbert	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Hunter	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Hydro	1,024	0.002210%	28,898	3,710	12,760	-	16,470	146	9,402	184	9,732	4,017
Idabel	62,738	0.135387%	1,770,498	227,284	781,792	-	1,009,077	8,938	576,041	11,288	596,268	246,098
Indianoma	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Jay	125	0.000270%	3,528	453	1,558	-	2,011	18	1,148	22	1,188	490
Jenks	177,733	0.383545%	5,015,744	643,886	2,214,783	-	2,858,670	25,321	1,631,900	31,979	1,689,200	697,184
Jennings	480	0.001036%	13,546	1,739	5,981	-	7,720	68	4,407	86	4,562	1,883
Jet	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Jones	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Kellyville	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Kendrick	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
Keota	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Ketchum	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Keyes	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Kiefer	3,644	0.007863%	102,825	13,200	45,404	-	58,604	519	33,455	656	34,629	14,293
Kingfisher	147,735	0.318809%	4,169,172	535,209	1,840,966	-	2,376,175	21,047	1,356,463	26,582	1,404,092	579,511
Kingston	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Kinta	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295

See Independent Auditors' Report.

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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Kiowa	120	0.000259%	3,386	435	1,495	-	1,930	17	1,102	22	1,140	471
Konawa	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Kremlin	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Lahoma	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Lamont	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Langley	1,320	0.002849%	37,251	4,782	16,449	-	21,231	188	12,120	238	12,545	5,178
Laverne	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Lawton	1,491,037	3.217633%	42,078,090	5,401,694	18,580,265	-	23,981,959	212,421	13,690,339	268,282	14,171,042	5,848,815
Leedey	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Lenapah	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Lexington	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Limestone	41,854	0.090320%	1,181,150	151,628	521,556	-	673,184	5,963	384,294	7,531	397,787	164,179
Lindsay	78,444	0.169281%	2,213,752	284,186	977,518	-	1,261,704	11,176	720,256	14,114	745,547	307,709
Little Axe	3,480	0.007510%	98,208	12,607	43,365	-	55,973	496	31,953	626	33,074	13,651
Loco	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Locust Grove	5,640	0.012171%	159,160	20,432	70,280	-	90,712	803	51,784	1,015	53,602	22,123
Lone Grove	25,196	0.054373%	711,054	91,280	313,978	-	405,258	3,590	231,345	4,534	239,469	98,836
Lone Wolf	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Longdale	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Loyal	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Luther	7,430	0.016034%	209,683	26,918	92,589	-	119,507	1,059	68,222	1,337	70,617	29,146
Macomb	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Madill	29,260	0.063142%	825,729	106,001	364,614	-	470,615	4,168	268,655	5,265	278,089	114,776
Manchester	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Mangum	32,913	0.071026%	928,831	119,237	410,140	-	529,377	4,689	302,200	5,922	312,811	129,107

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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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Manitou	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Mannford	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Mannsville	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Marietta	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Marland	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Marlow	28,519	0.061544%	804,829	103,318	355,385	-	458,704	4,063	261,856	5,131	271,050	111,870
Marshall	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Maud	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Maysville	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
McAlester	340,661	0.735140%	9,613,685	1,234,138	4,245,079	-	5,479,217	48,532	3,127,866	61,295	3,237,693	1,336,293
McCurtain	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
McKey Sequoyah County	240	0.000518%	6,773	869	2,991	-	3,860	34	2,204	43	2,281	941
McLoud	15,998	0.034524%	451,485	57,959	199,361	-	257,319	2,279	146,893	2,879	152,051	62,756
Medford	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Meeker	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Meno	1,800	0.003884%	50,797	6,521	22,430	-	28,951	256	16,527	324	17,107	7,061
Miami	169,278	0.365298%	4,777,127	613,254	2,109,418	-	2,722,673	24,116	1,554,265	30,458	1,608,839	664,016
Midwest City	1,207,085	2.604868%	34,064,758	4,372,998	15,041,848	-	19,414,846	171,968	11,083,157	217,191	11,472,315	4,734,969
Milburn	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Mill Creek	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Millerton	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
Minco	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Monkey Island	41,122	0.088741%	1,160,491	148,976	512,434	-	661,410	5,858	377,572	7,399	390,830	161,307
Moore	1,008,187	2.175650%	28,451,719	3,652,434	12,563,319	-	16,215,754	143,632	9,256,924	181,403	9,581,958	3,954,762
Mooreland	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Morgan's Corner	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Morris	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Morrison	2,100	0.004532%	59,263	7,608	26,169	-	33,777	299	19,282	378	19,959	8,238
Mounds	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Mountain Park	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Muldrow	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Mulhall	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Muskogee	782,746	1.689153%	22,089,631	2,835,714	9,754,036	-	12,589,750	111,514	7,186,984	140,840	7,439,337	3,070,438
Mustang	243,370	0.525189%	6,868,080	881,676	3,032,712	-	3,914,389	34,672	2,234,568	43,790	2,313,029	954,657
Nash	1,860	0.004014%	52,490	6,738	23,178	-	29,916	265	17,078	335	17,678	7,296
Newcastle	149,899	0.323480%	4,230,253	543,051	1,867,937	-	2,410,988	21,355	1,376,336	26,971	1,424,663	588,001
Newkirk	39,035	0.084236%	1,101,582	141,413	486,421	-	627,835	5,561	358,406	7,023	370,990	153,119
Nichols Hills	179,152	0.386607%	5,055,799	649,028	2,232,470	-	2,881,499	25,523	1,644,932	32,235	1,702,690	702,751
Nicoma Park	14,330	0.030924%	404,410	51,915	178,574	-	230,489	2,042	131,577	2,578	136,197	56,213
Noble	96,038	0.207248%	2,710,256	347,924	1,196,757	-	1,544,681	13,682	881,797	17,280	912,759	376,723
Norman	1,745,849	3.767512%	49,269,058	6,324,820	21,755,554	-	28,080,374	248,723	16,029,960	314,131	16,592,814	6,848,353
Nowata	27,617	0.059596%	779,361	100,049	344,139	-	444,188	3,934	253,569	4,969	262,473	108,330
NW Rogers	146,877	0.316958%	4,144,967	532,102	1,830,278	-	2,362,380	20,925	1,348,588	26,428	1,395,940	576,147
Oak Cliff FPD	49,557	0.106944%	1,398,546	179,536	617,551	-	797,086	7,060	455,025	8,917	471,002	194,397
Oak Grove FPD	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Oilton	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Okarche	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Okay	1,980	0.004273%	55,877	7,173	24,673	-	31,846	282	18,180	356	18,818	7,767
Okeene	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Okemah	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589

See Independent Auditors' Report.

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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Oklahoma City	12,320,951	26.588395%	347,705,609	44,636,036	153,535,070	-	198,171,106	1,755,306	113,127,941	2,216,909	117,100,156	48,330,753
Okmulgee	154,716	0.333875%	4,366,195	560,502	1,927,964	-	2,488,466	22,042	1,420,566	27,838	1,470,445	606,897
Oktaha	1,620	0.003496%	45,718	5,869	20,187	-	26,056	231	14,874	291	15,397	6,355
Olustee	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Orlando	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Owasso	718,892	1.551356%	20,287,616	2,604,384	8,958,327	-	11,562,711	102,417	6,600,688	129,350	6,832,455	2,819,960
Paden	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Panama	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Paoli	1,980	0.004273%	55,877	7,173	24,673	-	31,846	282	18,180	356	18,818	7,767
Pauls Valley	78,950	0.170372%	2,228,018	286,018	983,818	-	1,269,835	11,248	724,898	14,205	750,351	309,692
Pawhuska	44,959	0.097022%	1,268,786	162,878	560,253	-	723,131	6,405	412,807	8,090	427,301	176,360
Pawnee	26,475	0.057132%	747,129	95,911	329,907	-	425,818	3,772	243,083	4,764	251,618	103,850
Perkins	13,218	0.028524%	373,018	47,885	164,712	-	212,598	1,883	121,364	2,378	125,625	51,849
Perry	80,960	0.174710%	2,284,740	293,299	1,008,864	-	1,302,163	11,534	743,353	14,567	769,454	317,577
Piedmont	46,804	0.101003%	1,320,849	169,561	583,242	-	752,804	6,668	429,745	8,421	444,835	183,597
Pink	240	0.000518%	6,773	869	2,991	-	3,860	34	2,204	43	2,281	941
Ponca City	588,575	1.270133%	16,609,973	2,132,273	7,334,404	-	9,466,677	83,851	5,404,147	105,902	5,593,900	2,308,771
Pond Creek	1,920	0.004143%	54,184	6,956	23,926	-	30,881	274	17,629	345	18,248	7,531
Porter	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Porum	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Poteau	41,727	0.090047%	1,177,576	151,169	519,978	-	671,147	5,945	383,131	7,508	396,584	163,682
Prague	1,500	0.003237%	42,331	5,434	18,692	-	24,126	214	13,773	270	14,256	5,884
Prue	240	0.000518%	6,773	869	2,991	-	3,860	34	2,204	43	2,281	941
Pryor	139,633	0.301326%	3,940,544	505,860	1,740,011	-	2,245,871	19,893	1,282,078	25,124	1,327,095	547,732
Purcell	102,388	0.220951%	2,889,455	370,928	1,275,886	-	1,646,814	14,587	940,100	18,423	973,109	401,632

See Independent Auditors' Report.

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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Quapaw	1,500	0.003237%	42,331	5,434	18,692	-	24,126	214	13,773	270	14,256	5,884
Quinton	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Ralston	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Ranch Drive	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Ratliff City	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Rattan	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Ravia	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Red Oak	1,500	0.003237%	42,331	5,434	18,692	-	24,126	214	13,773	270	14,256	5,884
Red Rock	4,500	0.009711%	126,993	16,302	56,076	-	72,378	641	41,318	810	42,769	17,652
Reydon	360	0.000777%	10,159	1,304	4,486	-	5,790	51	3,305	65	3,421	1,412
Rfpd 1 Sequoyah County	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Richland FPD	540	0.001165%	15,239	1,956	6,729	-	8,685	77	4,958	97	5,132	2,118
Ringling	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Ringwood	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Ripley	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Rocky	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Roff	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Roland	1,060	0.002287%	29,914	3,840	13,209	-	17,049	151	9,733	191	10,074	4,158
Rolling Hills	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Roosevelt	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Rush Springs	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Ryan	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Salina	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Sallisaw	44,027	0.095009%	1,242,460	159,498	548,629	-	708,127	6,272	404,241	7,922	418,435	172,701
Sand Springs	322,616	0.696200%	9,104,453	1,168,767	4,020,219	-	5,188,986	45,962	2,962,184	58,048	3,066,194	1,265,510

See Independent Auditors' Report.

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

**SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

Year Ended June 30, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Sapulpa	469,776	1.013769%	13,257,411	1,701,895	5,854,026	-	7,555,920	66,927	4,313,372	84,527	4,464,826	1,842,768
Sasakwa	3,900	0.008416%	110,061	14,129	48,599	-	62,728	556	35,809	702	37,066	15,298
Savanna	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Sayre	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Seiling	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Seminole	145,557	0.314110%	4,107,723	527,321	1,813,832	-	2,341,153	20,737	1,336,470	26,190	1,383,397	570,970
Sentinel	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Shady Point	1,320	0.002849%	37,251	4,782	16,449	-	21,231	188	12,120	238	12,545	5,178
Shattuck	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Shawnee	548,444	1.183532%	15,477,456	1,986,888	6,834,322	-	8,821,211	78,134	5,035,676	98,681	5,212,491	2,151,352
Shidler	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Skiatook	188,552	0.406893%	5,321,074	683,083	2,349,607	-	3,032,689	26,862	1,731,241	33,926	1,792,029	739,624
Slaughterville	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Snyder	1,320	0.002849%	37,251	4,782	16,449	-	21,231	188	12,120	238	12,545	5,178
Soper	420	0.000906%	11,853	1,522	5,234	-	6,755	60	3,856	76	3,992	1,648
South Coffeyville	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Spencer	42,269	0.091217%	1,192,871	153,132	526,731	-	679,864	6,022	388,107	7,606	401,734	165,808
Sperry	5,178	0.011174%	146,124	18,758	64,523	-	83,282	738	47,542	932	49,211	20,311
Spiro	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Springer	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Sterling	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Stigler	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Stillwater	854,330	1.843629%	24,109,773	3,095,046	10,646,063	-	13,741,108	121,712	7,844,248	153,720	8,119,680	3,351,236
Stilwell	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Stonebluff	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Stonewall	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Stratford	1,680	0.003625%	47,411	6,086	20,935	-	27,021	239	15,425	302	15,967	6,590
Stringtown	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Stroud	1,140	0.002460%	32,172	4,130	14,206	-	18,336	162	10,467	205	10,835	4,472
Stuart	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Sulphur	71,281	0.153823%	2,011,593	258,234	888,252	-	1,146,486	10,155	654,483	12,826	677,464	279,610
Summit	180	0.000388%	5,080	652	2,243	-	2,895	26	1,653	32	1,711	706
Sumner	60	0.000129%	1,693	217	748	-	965	9	551	11	570	235
SW Lincoln	7,997	0.017257%	225,682	28,971	99,654	-	128,625	1,139	73,427	1,439	76,005	31,370
Sweetwater	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Taft	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Tahlequah	149,830	0.323332%	4,228,318	542,802	1,867,082	-	2,409,885	21,346	1,375,707	26,959	1,424,011	587,732
Talihina	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Taloga	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Tecumseh	29,920	0.064567%	844,362	108,393	372,842	-	481,235	4,263	274,718	5,383	284,364	117,365
Temple	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Terral	960	0.002072%	27,092	3,478	11,963	-	15,441	137	8,814	173	9,124	3,766
Texhoma	2,040	0.004402%	57,570	7,390	25,421	-	32,812	291	18,731	367	19,388	8,002
Texola	480	0.001036%	13,546	1,739	5,981	-	7,720	68	4,407	86	4,562	1,883
The Village	227,126	0.490133%	6,409,640	822,825	2,830,281	-	3,653,106	32,357	2,085,412	40,867	2,158,636	890,934
Thomas	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Tipton	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Tishomingo	14,919	0.032195%	421,021	54,048	185,909	-	239,957	2,125	136,982	2,684	141,791	58,522
Tonkawa	48,521	0.104707%	1,369,283	175,779	604,629	-	780,408	6,912	445,504	8,730	461,147	190,329
Town of Mountain View	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Tribbey	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Tulsa	6,684,346	14.424702%	188,636,794	24,215,884	83,295,646	-	107,511,530	952,286	61,374,023	1,202,715	63,529,024	26,220,337
Tushka	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Tuttle	82,278	0.177555%	2,321,944	298,075	1,025,292	-	1,323,367	11,722	755,457	14,804	781,983	322,748
Tyrone	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Union City	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Valliant	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Velma	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413
Verden	780	0.001683%	22,012	2,826	9,720	-	12,546	111	7,162	140	7,413	3,060
Vian	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Vici	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Vinita	64,377	0.138925%	1,816,775	233,225	802,226	-	1,035,451	9,172	591,098	11,583	611,853	252,530
Wagoner	56,036	0.120924%	1,581,362	203,004	698,276	-	901,280	7,983	514,505	10,082	532,570	219,808
Wakita	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Walters	17,671	0.038134%	498,687	64,018	220,203	-	284,221	2,517	162,250	3,180	167,948	69,317
Wapanucka	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Warner	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Warr Acres	197,818	0.426887%	5,582,551	716,649	2,465,066	-	3,181,715	28,182	1,816,314	35,593	1,880,089	775,969
Washington	2,100	0.004532%	59,263	7,608	26,169	-	33,777	299	19,282	378	19,959	8,238
Watonga	30,508	0.065836%	860,957	110,524	380,170	-	490,693	4,346	280,117	5,489	289,953	119,672
Watts	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Waukomis	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Waurika	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Wayne	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Waynoka	1,380	0.002978%	38,945	4,999	17,197	-	22,196	197	12,671	248	13,116	5,413

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, 2022

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2022, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 46,339,581</b>	<b>100.0000%</b>	<b>1,307,734,471</b>	<b>167,877,888</b>	<b>577,451,436</b>	<b>-</b>	<b>745,329,324</b>	<b>6,601,776</b>	<b>425,478,634</b>	<b>8,337,882</b>	<b>440,418,292</b>	<b>181,773,862</b>
Weatherford	126,761	0.273549%	3,577,288	459,227	1,579,610	-	2,038,837	18,059	1,163,890	22,808	1,204,758	497,240
Webbers Falls	1,080	0.002331%	30,478	3,913	13,458	-	17,371	154	9,916	194	10,264	4,236
Welch	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Weleetka	720	0.001554%	20,319	2,608	8,972	-	11,581	103	6,611	130	6,843	2,824
Wellston	1,200	0.002590%	33,865	4,347	14,954	-	19,301	171	11,018	216	11,405	4,707
Wetumka	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Wewoka	49,509	0.106839%	1,397,174	179,360	616,945	-	796,304	7,053	454,578	8,908	470,540	194,206
Whitefield	600	0.001295%	16,932	2,174	7,477	-	9,650	85	5,509	108	5,702	2,354
Whitehorn	840	0.001813%	23,705	3,043	10,467	-	13,511	120	7,713	151	7,983	3,295
Willow	660	0.001424%	18,626	2,391	8,224	-	10,615	94	6,060	119	6,273	2,589
Wister	1,020	0.002201%	28,785	3,695	12,711	-	16,406	145	9,365	184	9,694	4,001
Woodcrest	360	0.000777%	10,159	1,304	4,486	-	5,790	51	3,305	65	3,421	1,412
Woodward	169,882	0.366603%	4,794,190	615,445	2,116,953	-	2,732,398	24,202	1,559,816	30,567	1,614,585	666,388
Wright City	1,440	0.003107%	40,638	5,217	17,944	-	23,161	205	13,222	259	13,686	5,649
Wyandotte	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Wynnewood	1,260	0.002719%	35,558	4,565	15,701	-	20,266	180	11,569	227	11,975	4,943
Yale	900	0.001942%	25,399	3,260	11,215	-	14,476	128	8,264	162	8,554	3,530
Yukon	535,476	1.155548%	15,111,503	1,939,910	6,672,730	-	8,612,640	76,287	4,916,611	96,348	5,089,246	2,100,485
	<u>\$ 46,339,581</u>	<u>100.0000%</u>	<u>1,307,734,471</u>	<u>167,877,888</u>	<u>577,451,436</u>	<u>-</u>	<u>745,329,324</u>	<u>6,601,776</u>	<u>425,478,634</u>	<u>8,337,882</u>	<u>440,418,292</u>	<u>181,773,862</u>

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

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

See Independent Auditors' Report.

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

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

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

**June 30, 2022**

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**(1) SYSTEM STRUCTURE AND OPERATIONS**

The Oklahoma Firefighters Pension and Retirement System (the “System”) was established by legislative act and became effective on January 1, 1981. The System assumed responsibility for all previous existing municipal firefighters’ pension plans in the state of Oklahoma. These municipalities transferred all existing pension assets and pension payment obligations to the System. The System recorded the investments at fair value as of the date of transfer. The System is administered by a 13-member board which acts as a fiduciary for investment of funds and the application of plan interpretations. At June 30, 2022, there were 469 cities, 28 fire protection districts, and 133 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

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

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

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

See Independent Auditors’ Report.



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

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**(1) SYSTEM STRUCTURE AND OPERATIONS, CONTINUED**

As interpreted through GASB 68, the State is considered a non-employer contributing entity. The State contributes a portion of the insurance premium tax collected through its taxing authority. Presently, this contribution is 36% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2022, the State's contribution to the System totaled \$102,442,025. 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 2022.

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, 2022. The System's actuarial report is dated July 1, 2022.

*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, 2022, the membership's remaining service life was 4.52 years.

See Independent Auditors' Report.

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

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

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

GASB 68 requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense, excluding that attributable to employer-paid member contributions and employer-specific amounts. The employer allocation percentages presented in the Schedules are based on the ratio of the contributions as an individual employer to total contributions to the Plan during the years ended June 30, 2022 and 2021. 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, 2021, and June 30, 2022.

*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.

**2022 Percentage Change in Proportion** shows the difference between each employer's proportion determined for fiscal year 2022 and that of fiscal year 2021.

**Employer Change in Proportion of June 30, 2021, Net Pension Liability** represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2021.

**Employer Change in Proportion of June 30, 2021, Deferred Inflows** represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2021.

**Employer Change in Proportion of June 30, 2021, Deferred Outflows** represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2021.

See Independent Auditors' Report.

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

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

**Total Change in Proportionate Share of June 30, 2021, Net Pension Liability and Deferred Inflows and Outflows** shows the combined total of proportionate share changes for each employer for fiscal year 2021, to be amortized as part of pension expense commencing in 2022. 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, 2022. **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, 2022, the System had a net pension liability of \$1,307,734,471 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2022, was calculated as follows:

Total pension liability	\$ 4,285,580,433
Plan fiduciary net position	<u>2,977,845,962</u>
Employer' net pension liability	<u>\$ 1,307,734,471</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69.49%</u>

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

	1% Decrease in Discount Rate <u>(6.5%)</u>	Current Discount Rate <u>(7.5%)</u>	1% Increase in Discount Rate <u>(8.5%)</u>
Employers' net pension liability	<u>\$ 1,685,116,694</u>	<u>1,307,734,471</u>	<u>992,072,624</u>

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

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

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

**Deferred Inflows and Outflows of Resources**

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

*Differences between Expected and Actual Plan Experience*

This difference occurs when the System's actuarial estimate of the Plan's experience costs for a given period differ from the actual experience costs. This is usually the result of differences in the make-up of retirees, the dates chosen to retire, the longevity of System's members, or other similar demographic factors. The most recent actuarial experience study for the System was for the 5-year period from July 1, 2013, to June 30, 2018. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2022, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of \$41,194,963. 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 4.52 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2022, \$9,113,930 was included as a component of the calculation for pension expense, with the remaining balance of \$32,081,033 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 2022.

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

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

**Deferred Inflows and Outflows of Resources, Continued**

*Net Difference between Projected and Actual Plan Investment Earnings*

Each annual actuarial valuation estimates the expected return for the Plan. Net differences between this estimate and the actual investment earnings for a given year are included as either a deferred inflow when actual investment earnings exceed the estimate or a deferred outflow when actual investment earnings are less than the estimate. This difference is then amortized over a fixed 5-year period for each unique fiscal year. For fiscal year 2022, the System's estimated investment return was \$259,065,957. Actual investment earnings/(losses) for fiscal year 2022 were \$(409,769,260), which were less than the expected return by \$668,835,217. This amount is amortized over 5 years, resulting in \$133,767,043 used as a component of pension expense for fiscal year 2022, with the remaining balance of \$535,068,174 to be amortized over the next 4 years as a deferred outflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

*Changes in Assumptions*

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or a decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2022, 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, 2021, and June 30, 2022. Proportionate changes are then multiplied by the June 30, 2021, 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, 2022.

	Total Fiscal (Gains)/Losses	Amount Included in 2022 Pension Expense Calculation	Deferred Inflows Balance for <u>2022</u>	Deferred Outflows Balance for <u>2022</u>	Amortization Period (Years)
Differences between Expected and Actual Experience					
2016	\$ 19,681,640	817,448	-	-	6.26
2017	170,533,239	27,372,912	-	6,295,767	6.23
2018	125,283,130	22,903,680	-	10,764,730	5.47
2019	(26,456,744)	(4,963,742)	(6,601,776)	-	5.33
2020	44,958,487	9,586,031	-	16,200,394	4.69
2021	187,276,430	42,370,233	-	102,535,964	4.42
2022	41,194,963	9,113,930	-	32,081,033	4.52
Changes in Assumptions					
2019	(33,414,214)	(6,269,083)	(8,337,882)	-	5.33
Differences between Projected and Actual Earnings					
2018	(104,945,875)	(20,989,175)	-	-	5.00
2019	11,869,337	2,373,867	-	2,373,869	5.00
2020	100,023,481	20,004,696	-	40,009,393	5.00
2021	(709,131,058)	(141,826,212)	(425,478,634)	-	5.00
2022	668,835,217	133,767,043	-	535,068,174	5.00
			<u>\$ (440,418,292)</u>	<u>745,329,324</u>	

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

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

**Pension Expense**

*Proportionate Share of Net Pension Plan Expense*

Under GASB 68, participating employers in cost-sharing, defined-benefit pension plans no longer expense actual contributions made to the plan. Accounting principles generally accepted in the United States require that the pension expense recognized by participating employers in a given year consider their proportionate share of all plan components, not just payments into the plan. For the fiscal year ended June 30, 2022, the Plan’s collective pension expense allocated to all participating employers was \$181,773,862. This amount as of June 30, 2022, was calculated as follows:

Service cost	\$ 66,622,365
Interest on total pension liability	306,881,372
Changes in benefit terms	-
Expensed portion of differences between expected and actual experience	107,200,492
Changes in assumptions	(6,269,083)
Employee contributions	(29,183,440)
Projected earnings on pension plan investments	(259,065,957)
Differences between projected and actual earnings on plan investments	(6,669,781)
Pension plan administrative expense	2,257,894
Other changes in fiduciary net position	<u>-</u>
 Total Plan (collective) pension expense	 <u><u>\$ 181,773,862</u></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, 2022, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2021	\$ 4,179,376,793	3,520,810,306	658,566,487
Changes for the year:			
Service cost	66,622,365	-	66,622,365
Interest	306,881,372	-	306,881,372
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Difference between expected and actual experience	41,194,963	-	41,194,963
Contributions—employer/municipalities	-	45,932,405	(45,932,405)
Contributions—State of Oklahoma, a non-employer contributing entity	-	102,442,025	(102,442,025)
Contributions—employee	-	29,183,440	(29,183,440)
Net investment income (loss)	-	(409,769,260)	409,769,260
Benefit payments, including refunds	(308,495,060)	(308,495,060)	-
Administrative expense	-	(2,257,894)	2,257,894
Other changes	-	-	-
Balances at June 30, 2022	<u>\$ 4,285,580,433</u>	<u>2,977,845,962</u>	<u>1,307,734,471</u>

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

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**(5) EMPLOYER-PAID MEMBER CONTRIBUTIONS**

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

The Schedules also do not consider any other employer contributions that have not been received by the Plan in the plan year ended June 30, 2022.

**(6) COUNTY FIRE DEPARTMENTS**

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

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

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

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

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

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