

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, 2023

(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, 2023. 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, 2023, 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, 2023, 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, 2023, and our report thereon, dated October 19, 2023, 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, 2023, and is not intended to be and should not be used by anyone other than these specified parties.

Finley & Cook, PLLC

Shawnee, Oklahoma
May 3, 2024

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred	June 30, 2023, (ONLY) Amount Recorded as Deferred
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage							Outflows Due to Changes in Proportion	Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Ada	264,350	0.570462%	285,126	0.546731%	(0.023731)%	(310,338)	(104,516)	176,874	(237,980)	(53,121)	-	184,859
Adair	1,080	0.002331%	1,320	0.002531%	0.000200 %	2,622	883	(1,494)	2,011	449	1,562	-
Afton	2,160	0.004661%	180	0.000345%	(0.004316)%	(56,443)	(19,009)	32,169	(43,283)	(9,661)	-	33,621
Agra	1,260	0.002719%	1,380	0.002646%	(0.000073)%	(953)	(321)	543	(731)	(163)	-	568
Alderson	180	0.000388%	180	0.000345%	(0.000043)%	(566)	(191)	323	(434)	(97)	-	337
Aline	780	0.001683%	780	0.001496%	(0.000188)%	(2,453)	(826)	1,398	(1,881)	(420)	-	1,461
Allen	1,800	0.003884%	130	0.000249%	(0.003635)%	(47,537)	(16,010)	27,093	(36,454)	(8,137)	-	28,317
Altus	259,328	0.559625%	284,979	0.546449%	(0.013176)%	(172,312)	(58,031)	98,207	(132,136)	(29,495)	-	102,641
Alva	51,893	0.111984%	63,500	0.121762%	0.009778 %	127,868	43,063	(72,877)	98,054	21,887	76,167	-
Amber	780	0.001683%	1,440	0.002761%	0.001078 %	14,097	4,748	(8,035)	10,810	2,413	8,397	-
Ames	1,200	0.002590%	1,200	0.002301%	(0.000289)%	(3,774)	(1,271)	2,151	(2,894)	(646)	-	2,248
Anadarko	132,521	0.285977%	147,003	0.281879%	(0.004098)%	(53,593)	(18,049)	30,545	(41,097)	(9,174)	-	31,924
Antlers	21,124	0.045586%	15,206	0.029158%	(0.016428)%	(214,837)	(72,353)	122,444	(164,745)	(36,774)	-	127,972
Apache	660	0.001424%	900	0.001726%	0.000301 %	3,943	1,328	(2,247)	3,023	675	2,349	-
Arapaho	1,020	0.002201%	780	0.001496%	(0.000705)%	(9,226)	(3,107)	5,258	(7,075)	(1,579)	-	5,496
Ardmore	298,281	0.643685%	314,690	0.603420%	(0.040265)%	(526,556)	(177,333)	300,105	(403,784)	(90,130)	-	313,654
Arkoma	1,020	0.002201%	1,140	0.002186%	(0.000015)%	(199)	(67)	113	(152)	(34)	-	118
Arnett	1,560	0.003366%	1,500	0.002876%	(0.000490)%	(6,410)	(2,159)	3,654	(4,916)	(1,097)	-	3,819
Asher	180	0.000388%	1,440	0.002761%	0.002373 %	31,030	10,450	(17,685)	23,795	5,311	18,483	-
Atoka	1,440	0.003107%	1,380	0.002646%	(0.000461)%	(6,033)	(2,032)	3,438	(4,626)	(1,033)	-	3,594
Atwood	960	0.002072%	840	0.001611%	(0.000461)%	(6,028)	(2,030)	3,436	(4,623)	(1,032)	-	3,591
Avant	480	0.001036%	300	0.000575%	(0.000461)%	(6,023)	(2,028)	3,433	(4,619)	(1,031)	-	3,588
Barnsdall	1,380	0.002978%	1,380	0.002646%	(0.000332)%	(4,340)	(1,462)	2,473	(3,328)	(743)	-	2,585
Bartlesville	633,605	1.367308%	687,250	1.317806%	(0.049502)%	(647,360)	(218,018)	368,956	(496,422)	(110,808)	-	385,613
Bear Creek Rural	60	0.000129%	-	0.000000%	(0.000129)%	(1,693)	(570)	965	(1,298)	(290)	-	1,009
Beaver	960	0.002072%	960	0.001841%	(0.000231)%	(3,019)	(1,017)	1,721	(2,315)	(517)	-	1,798
Beggs	1,200	0.002590%	600	0.001151%	(0.001439)%	(18,819)	(6,338)	10,726	(14,431)	(3,221)	-	11,210

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Bernice	60	0.000129%	60	0.000115%	(0.000014)%	(189)	(64)	108	(145)	(32)	-	112
Berryhill	101,394	0.218806%	107,620	0.206362%	(0.012444)%	(162,731)	(54,804)	92,747	(124,788)	(27,855)	-	96,934
Bessie	1,020	0.002201%	960	0.001841%	(0.000360)%	(4,712)	(1,587)	2,686	(3,614)	(807)	-	2,807
Bethany	218,873	0.472324%	219,881	0.421623%	(0.050701)%	(663,031)	(223,295)	377,887	(508,439)	(113,491)	-	394,948
Bethel Acres	1,740	0.003755%	1,020	0.001956%	(0.001799)%	(23,527)	(7,923)	13,409	(18,041)	(4,027)	-	14,014
Big Cabin	-	0.000000%	1,080	0.002071%	0.002071 %	27,082	9,121	(15,435)	20,768	4,636	16,132	-
Billings	1,020	0.002201%	1,080	0.002071%	(0.000130)%	(1,703)	(574)	971	(1,306)	(292)	-	1,015
Binger	896	0.001934%	540	0.001035%	(0.000898)%	(11,745)	(3,955)	6,694	(9,006)	(2,010)	-	6,996
Bixby	318,910	0.688202%	386,440	0.741001%	0.052799 %	690,471	232,536	(393,526)	529,481	118,188	411,293	-
Black Dog	-	0.000000%	900	0.001726%	0.001726 %	22,568	7,601	(12,863)	17,306	3,863	13,443	-
Blackwell	114,315	0.246690%	113,289	0.217232%	(0.029457)%	(385,224)	(129,736)	219,554	(295,405)	(65,939)	-	229,466
Blair	840	0.001813%	780	0.001496%	(0.000317)%	(4,146)	(1,396)	2,363	(3,179)	(710)	-	2,470
Blanchard	18,149	0.039165%	22,533	0.043207%	0.004042 %	52,859	17,802	(30,126)	40,534	9,048	31,486	-
Bluejacket	-	0.000000%	840	0.001611%	0.001611 %	21,064	7,094	(12,005)	16,153	3,605	12,547	-
Boise City	1,080	0.002331%	1,200	0.002301%	(0.000030)%	(387)	(130)	221	(297)	(66)	-	231
Bokchito	660	0.001424%	660	0.001266%	(0.000159)%	(2,076)	(699)	1,183	(1,592)	(355)	-	1,236
Bokoshe	-	0.000000%	1,080	0.002071%	0.002071 %	27,082	9,121	(15,435)	20,768	4,636	16,132	-
Boley	300	0.000647%	420	0.000805%	0.000158 %	2,066	696	(1,177)	1,584	354	1,230	-
Boswell	1,620	0.003496%	1,020	0.001956%	(0.001540)%	(20,140)	(6,783)	11,479	(15,444)	(3,447)	-	11,997
Bowlegs	-	0.000000%	1,920	0.003682%	0.003682 %	48,146	16,214	(27,440)	36,920	8,241	28,679	-
Braggs	1,260	0.002719%	1,260	0.002416%	(0.000303)%	(3,962)	(1,334)	2,258	(3,039)	(678)	-	2,360
Braman	960	0.002072%	-	0.000000%	(0.002072)%	(27,092)	(9,124)	15,441	(20,775)	(4,637)	-	16,138
Bray	720	0.001554%	1,020	0.001956%	0.000402 %	5,259	1,771	(2,997)	4,032	900	3,132	-
Bridge Creek	1,620	0.003496%	2,040	0.003912%	0.000416 %	5,437	1,831	(3,099)	4,170	931	3,239	-
Bristow	56,278	0.121447%	61,573	0.118067%	(0.003380)%	(44,208)	(14,888)	25,196	(33,900)	(7,567)	-	26,333
Broken Arrow	2,224,568	4.800578%	2,403,615	4.608945%	(0.191634)%	(2,506,059)	(843,990)	1,428,302	(1,921,747)	(428,961)	-	1,492,786
Broken Bow	49,520	0.106863%	59,494	0.114080%	0.007217 %	94,384	31,787	(53,793)	72,378	16,156	56,222	-

See Independent Auditors' Report.

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred	June 30, 2023, (ONLY) Amount Recorded as Deferred
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage							Outflows Due to Changes in Proportion	Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Bromide	-	0.000000%	1,080	0.002071%	0.002071 %	27,082	9,121	(15,435)	20,768	4,636	16,132	-
Buffalo	1,380	0.002978%	1,740	0.003336%	0.000358 %	4,687	1,579	(2,672)	3,595	802	2,792	-
Burbank	780	0.001683%	480	0.000920%	(0.000763)%	(9,976)	(3,360)	5,686	(7,650)	(1,708)	-	5,942
Burlington	960	0.002072%	1,080	0.002071%	(0.000001)%	(10)	(3)	6	(8)	(2)	-	6
Burns Flat	960	0.002072%	900	0.001726%	(0.000346)%	(4,524)	(1,523)	2,578	(3,469)	(774)	-	2,695
Butler	1,920	0.004143%	1,140	0.002186%	(0.001957)%	(25,597)	(8,621)	14,589	(19,629)	(4,381)	-	15,248
Byars	840	0.001813%	840	0.001611%	(0.000202)%	(2,642)	(890)	1,506	(2,026)	(452)	-	1,574
Byng	5,979	0.012902%	7,515	0.014410%	0.001508 %	19,719	6,641	(11,238)	15,121	3,375	11,746	-
Byron	120	0.000259%	1,260	0.002416%	0.002157 %	28,209	9,500	(16,077)	21,632	4,829	16,803	-
Cache	780	0.001683%	1,140	0.002186%	0.000503 %	6,574	2,214	(3,747)	5,041	1,125	3,916	-
Caddo	900	0.001942%	840	0.001611%	(0.000331)%	(4,335)	(1,460)	2,471	(3,324)	(742)	-	2,582
Calera	1,380	0.002978%	1,440	0.002761%	(0.000217)%	(2,835)	(955)	1,616	(2,174)	(485)	-	1,689
Calumet	1,140	0.002460%	1,200	0.002301%	(0.000159)%	(2,081)	(701)	1,186	(1,595)	(356)	-	1,239
Calvin	840	0.001813%	900	0.001726%	(0.000087)%	(1,137)	(383)	648	(872)	(195)	-	677
Camargo	960	0.002072%	1,920	0.003682%	0.001610 %	21,054	7,091	(11,999)	16,145	3,604	12,541	-
Canadian	540	0.001165%	660	0.001266%	0.000100 %	1,311	441	(747)	1,005	224	781	-
Caney	1,020	0.002201%	1,260	0.002416%	0.000215 %	2,811	947	(1,602)	2,155	481	1,674	-
Canton	1,200	0.002590%	1,320	0.002531%	(0.000058)%	(765)	(258)	436	(586)	(131)	-	455
Canute	780	0.001683%	960	0.001841%	0.000158 %	2,061	694	(1,174)	1,580	353	1,228	-
Capron	660	0.001424%	1,080	0.002071%	0.000647 %	8,456	2,848	(4,820)	6,485	1,447	5,037	-
Carmen	900	0.001942%	900	0.001726%	(0.000216)%	(2,830)	(953)	1,613	(2,170)	(484)	-	1,686
Carnegie	1,320	0.002849%	2,280	0.004372%	0.001523 %	19,922	6,709	(11,354)	15,277	3,410	11,867	-
Carney	300	0.000647%	540	0.001035%	0.000388 %	5,075	1,709	(2,892)	3,892	869	3,023	-
Carter	1,140	0.002460%	1,200	0.002301%	(0.000159)%	(2,081)	(701)	1,186	(1,595)	(356)	-	1,239
Cashion	300	0.000647%	960	0.001841%	0.001193 %	15,607	5,256	(8,895)	11,968	2,671	9,296	-
Catoosa	89,416	0.192958%	84,139	0.161337%	(0.031621)%	(413,524)	(139,266)	235,683	(317,107)	(70,783)	-	246,324
Cedar Country	-	0.000000%	1,920	0.003682%	0.003682 %	48,146	16,214	(27,440)	36,920	8,241	28,679	-

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
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TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Cement	2,400	0.005179%	840	0.001611%	(0.003568)%	(46,666)	(15,716)	26,597	(35,785)	(7,988)	-	27,797
Central High	120	0.000259%	720	0.001381%	0.001122 %	14,668	4,940	(8,360)	11,248	2,511	8,737	-
Central Lincoln	540	0.001165%	1,320	0.002531%	0.001366 %	17,861	6,015	(10,180)	13,697	3,057	10,639	-
Chandler	51,326	0.110761%	47,405	0.090899%	(0.019861)%	(259,735)	(87,474)	148,033	(199,176)	(44,459)	-	154,717
Chattanooga	1,140	0.002460%	1,080	0.002071%	(0.000389)%	(5,090)	(1,714)	2,901	(3,903)	(871)	-	3,032
Checotah	900	0.001942%	840	0.001611%	(0.000331)%	(4,335)	(1,460)	2,471	(3,324)	(742)	-	2,582
Chelsea	1,500	0.003237%	1,740	0.003336%	0.000099 %	1,301	438	(741)	998	223	775	-
Cherokee	1,320	0.002849%	1,260	0.002416%	(0.000432)%	(5,656)	(1,905)	3,223	(4,337)	(968)	-	3,369
Cheyenne	900	0.001942%	1,080	0.002071%	0.000129 %	1,683	567	(959)	1,291	288	1,003	-
Chickasha	334,049	0.720871%	411,954	0.789924%	0.069053 %	903,027	304,121	(514,670)	692,477	154,571	537,906	-
Choctaw	77,605	0.167471%	78,630	0.150773%	(0.016697)%	(218,359)	(73,539)	124,451	(167,446)	(37,376)	-	130,070
Chouteau	11,829	0.025527%	15,377	0.029485%	0.003958 %	51,764	17,433	(29,502)	39,695	8,860	30,834	-
Claremore	464,083	1.001484%	494,855	0.948887%	(0.052596)%	(687,821)	(231,644)	392,016	(527,449)	(117,734)	-	409,715
Clayton	900	0.001942%	840	0.001611%	(0.000331)%	(4,335)	(1,460)	2,471	(3,324)	(742)	-	2,582
Cleo Springs	840	0.001813%	1,140	0.002186%	0.000373 %	4,881	1,644	(2,782)	3,743	836	2,908	-
Cleveland	29,011	0.062605%	26,941	0.051660%	(0.010946)%	(143,141)	(48,207)	81,582	(109,766)	(24,501)	-	85,265
Clinton	86,537	0.186746%	95,381	0.182894%	(0.003852)%	(50,379)	(16,967)	28,713	(38,633)	(8,623)	-	30,009
Cloud Chief	-	0.000000%	180	0.000345%	0.000345 %	4,514	1,520	(2,573)	3,461	773	2,689	-
Coalgate	49,935	0.107759%	55,050	0.105559%	(0.002200)%	(28,769)	(9,689)	16,396	(22,061)	(4,924)	-	17,137
Cogar	-	0.000000%	780	0.001496%	0.001496 %	19,559	6,587	(11,148)	14,999	3,348	11,651	-
Colbert	420	0.000906%	420	0.000805%	(0.000101)%	(1,321)	(445)	753	(1,013)	(226)	-	787
Colcord	960	0.002072%	1,080	0.002071%	(0.000001)%	(10)	(3)	6	(8)	(2)	-	6
Cole	540	0.001165%	120	0.000230%	(0.000935)%	(12,230)	(4,119)	6,970	(9,379)	(2,093)	-	7,285
Coleman	420	0.000906%	-	0.000000%	(0.000906)%	(11,853)	(3,992)	6,755	(9,089)	(2,029)	-	7,060
Collinsville	171,509	0.370114%	195,117	0.374138%	0.004024 %	52,628	17,724	(29,995)	40,357	9,008	31,349	-
Collinsville RFPD	7,669	0.016549%	5,529	0.010602%	(0.005947)%	(77,776)	(26,193)	44,327	(59,641)	(13,313)	-	46,329
Colony	-	0.000000%	2,959	0.005674%	0.005674 %	74,200	24,989	(42,289)	56,899	12,701	44,198	-

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Comanche	27,300	0.058914%	28,610	0.054860%	(0.004054)%	(53,015)	(17,854)	30,215	(40,654)	(9,075)	-	31,580
Commerce	1,380	0.002978%	1,380	0.002646%	(0.000332)%	(4,340)	(1,462)	2,473	(3,328)	(743)	-	2,585
Copan	900	0.001942%	960	0.001841%	(0.000101)%	(1,326)	(446)	756	(1,017)	(227)	-	790
Cordell	13,729	0.029626%	15,660	0.030028%	0.000402 %	5,257	1,770	(2,996)	4,031	900	3,131	-
Corn	660	0.001424%	720	0.001381%	(0.000044)%	(571)	(192)	325	(438)	(98)	-	340
County Fire Departments	87,840	0.189557%	88,140	0.169009%	(0.020548)%	(268,717)	(90,498)	153,152	(206,063)	(45,996)	-	160,067
Covington	780	0.001683%	1,020	0.001956%	0.000273 %	3,565	1,201	(2,032)	2,734	610	2,124	-
Coweta	187,922	0.405532%	198,472	0.380571%	(0.024961)%	(326,428)	(109,934)	186,044	(250,318)	(55,875)	-	194,444
Coyle	960	0.002072%	1,560	0.002991%	0.000920 %	12,027	4,050	(6,854)	9,222	2,059	7,164	-
Crescent	1,140	0.002460%	1,020	0.001956%	(0.000504)%	(6,594)	(2,221)	3,758	(5,057)	(1,129)	-	3,928
Cromwell	960	0.002072%	600	0.001151%	(0.000921)%	(12,046)	(4,057)	6,866	(9,238)	(2,062)	-	7,176
Crowder	660	0.001424%	600	0.001151%	(0.000274)%	(3,580)	(1,206)	2,040	(2,745)	(613)	-	2,133
Cushing	159,200	0.343551%	181,356	0.347751%	0.004200 %	54,926	18,498	(31,304)	42,119	9,402	32,718	-
Custer City	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
Cyril	1,200	0.002590%	1,200	0.002301%	(0.000289)%	(3,774)	(1,271)	2,151	(2,894)	(646)	-	2,248
Dacoma	900	0.001942%	900	0.001726%	(0.000216)%	(2,830)	(953)	1,613	(2,170)	(484)	-	1,686
Davenport	720	0.001554%	-	0.000000%	(0.001554)%	(20,319)	(6,843)	11,581	(15,581)	(3,478)	-	12,103
Davidson	-	0.000000%	1,140	0.002186%	0.002186 %	28,587	9,627	(16,293)	21,921	4,893	17,028	-
Davis	12,771	0.027559%	15,422	0.029572%	0.002013 %	26,318	8,864	(15,000)	20,182	4,505	15,677	-
Deer Creek	27,200	0.058698%	28,411	0.054478%	(0.004220)%	(55,180)	(18,584)	31,449	(42,314)	(9,445)	-	32,869
Fire Protection District	2,716	0.005862%	7,954	0.015252%	0.009390 %	122,798	41,356	(69,987)	94,166	21,019	73,147	-
Del City	375,225	0.809728%	389,441	0.746755%	(0.062973)%	(823,516)	(277,343)	469,354	(631,505)	(140,961)	-	490,544
Delaware	-	0.000000%	600	0.001151%	0.001151 %	15,046	5,067	(8,575)	11,538	2,575	8,962	-
Depew	360	0.000777%	120	0.000230%	(0.000547)%	(7,150)	(2,408)	4,075	(5,483)	(1,224)	-	4,259
Dewar	480	0.001036%	480	0.000920%	(0.000115)%	(1,510)	(508)	860	(1,158)	(258)	-	899
Dewey	900	0.001942%	600	0.001151%	(0.000792)%	(10,353)	(3,487)	5,901	(7,939)	(1,772)	-	6,167
Dibble	1,440	0.003107%	1,200	0.002301%	(0.000806)%	(10,547)	(3,552)	6,011	(8,088)	(1,805)	-	6,282

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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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred	June 30, 2023, (ONLY) Amount Recorded as Deferred
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage							Outflows Due to Changes in Proportion	Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Dickson	840	0.001813%	900	0.001726%	(0.000087)%	(1,137)	(383)	648	(872)	(195)	-	677
Dill City	660	0.001424%	780	0.001496%	0.000071 %	934	314	(532)	716	160	556	-
Douglas	900	0.001942%	1,680	0.003221%	0.001279 %	16,729	5,634	(9,534)	12,828	2,863	9,965	-
Dover	840	0.001813%	1,020	0.001956%	0.000143 %	1,872	630	(1,067)	1,436	320	1,115	-
Drummond	1,080	0.002331%	960	0.001841%	(0.000490)%	(6,405)	(2,157)	3,651	(4,912)	(1,096)	-	3,816
Drumright	26,312	0.056782%	34,263	0.065699%	0.008918 %	116,619	39,275	(66,466)	89,428	19,962	69,466	-
Duncan	415,475	0.896588%	429,048	0.822702%	(0.073886)%	(966,232)	(325,407)	550,694	(740,946)	(165,390)	-	575,556
Durant	282,000	0.608551%	303,931	0.582789%	(0.025761)%	(336,890)	(113,458)	192,007	(258,341)	(57,665)	-	200,675
Dustin	780	0.001683%	720	0.001381%	(0.000303)%	(3,957)	(1,333)	2,256	(3,035)	(677)	-	2,357
Eakly	780	0.001683%	780	0.001496%	(0.000188)%	(2,453)	(826)	1,398	(1,881)	(420)	-	1,461
Earlsboro	1,200	0.002590%	1,020	0.001956%	(0.000634)%	(8,287)	(2,791)	4,723	(6,355)	(1,419)	-	4,937
East Duke	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Edmond	1,900,713	4.101706%	2,090,382	4.008319%	(0.093388)%	(1,221,261)	(411,296)	696,045	(936,512)	(209,043)	-	727,469
El Reno	289,800	0.625383%	290,471	0.556980%	(0.068404)%	(894,537)	(301,262)	509,832	(685,967)	(153,118)	-	532,849
Eldorado	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
Elgin	10,739	0.023174%	9,674	0.018550%	(0.004624)%	(60,468)	(20,364)	34,463	(46,369)	(10,350)	-	36,019
Elk City	173,055	0.373451%	162,112	0.310851%	(0.062600)%	(818,641)	(275,702)	466,576	(627,767)	(140,127)	-	487,641
Elmore City	1,740	0.003755%	660	0.001266%	(0.002489)%	(32,554)	(10,963)	18,554	(24,964)	(5,572)	-	19,391
Empire City	1,260	0.002719%	1,260	0.002416%	(0.000303)%	(3,962)	(1,334)	2,258	(3,039)	(678)	-	2,360
Enid	831,789	1.794986%	753,146	1.444161%	(0.350825)%	(4,587,854)	(1,545,096)	2,614,798	(3,518,151)	(785,302)	-	2,732,849
Erick	1,020	0.002201%	1,260	0.002416%	0.000215 %	2,811	947	(1,602)	2,155	481	1,674	-
Eufaula	1,500	0.003237%	1,440	0.002761%	(0.000476)%	(6,222)	(2,095)	3,546	(4,771)	(1,065)	-	3,706
Fair Oaks	3,600	0.007769%	-	0.000000%	(0.007769)%	(101,594)	(34,215)	57,903	(77,907)	(17,390)	-	60,517
Fairfax	1,200	0.002590%	1,080	0.002071%	(0.000519)%	(6,783)	(2,284)	3,866	(5,201)	(1,161)	-	4,040
Fairland	1,140	0.002460%	1,260	0.002416%	(0.000044)%	(576)	(194)	328	(442)	(99)	-	343
Fairmont	480	0.001036%	600	0.001151%	0.000115 %	1,500	505	(855)	1,150	257	893	-
Fairview	9,854	0.021265%	15,090	0.028935%	0.007670 %	100,309	33,782	(57,170)	76,921	17,170	59,751	-

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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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Fargo	1,380	0.002978%	1,200	0.002301%	(0.000677)%	(8,853)	(2,982)	5,046	(6,789)	(1,515)	-	5,274
Forest Park	480	0.001036%	420	0.000805%	(0.000230)%	(3,014)	(1,015)	1,718	(2,311)	(516)	-	1,795
Forgan	1,440	0.003107%	540	0.001035%	(0.002072)%	(27,097)	(9,126)	15,444	(20,779)	(4,638)	-	16,141
Fort Cobb	840	0.001813%	-	0.000000%	(0.001813)%	(23,705)	(7,983)	13,511	(18,178)	(4,058)	-	14,121
Fort Gibson	21,692	0.046812%	28,904	0.055424%	0.008612 %	112,622	37,929	(64,188)	86,363	19,278	67,086	-
Fort Supply	900	0.001942%	720	0.001381%	(0.000562)%	(7,344)	(2,473)	4,186	(5,632)	(1,257)	-	4,375
Foss	660	0.001424%	900	0.001726%	0.000301 %	3,943	1,328	(2,247)	3,023	675	2,349	-
Foyil	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Francis	900	0.001942%	900	0.001726%	(0.000216)%	(2,830)	(953)	1,613	(2,170)	(484)	-	1,686
Frederick	50,404	0.108770%	53,869	0.103294%	(0.005476)%	(71,615)	(24,119)	40,816	(54,917)	(12,258)	-	42,659
Freedom	1,020	0.002201%	60	0.000115%	(0.002086)%	(27,281)	(9,188)	15,548	(20,920)	(4,670)	-	16,250
Friendship	-	0.000000%	120	0.000230%	0.000230 %	3,009	1,013	(1,715)	2,308	515	1,792	-
Gage	720	0.001554%	1,140	0.002186%	0.000632 %	8,268	2,784	(4,712)	6,340	1,415	4,925	-
Garber	60	0.000129%	1,980	0.003797%	0.003667 %	47,957	16,151	(27,333)	36,775	8,209	28,567	-
Gate	1,140	0.002460%	-	0.000000%	(0.002460)%	(32,172)	(10,835)	18,336	(24,670)	(5,507)	-	19,164
Geary	120	0.000259%	2,400	0.004602%	0.004343 %	56,796	19,128	(32,370)	43,553	9,722	33,831	-
Gene Autry	420	0.000906%	420	0.000805%	(0.000101)%	(1,321)	(445)	753	(1,013)	(226)	-	787
Geronimo	-	0.000000%	1,680	0.003221%	0.003221 %	42,127	14,188	(24,010)	32,305	7,211	25,094	-
Glencoe	180	0.000388%	2,520	0.004832%	0.004444 %	58,111	19,571	(33,120)	44,562	9,947	34,615	-
Glenpool	266,421	0.574933%	288,893	0.553954%	(0.020979)%	(274,345)	(92,394)	156,360	(210,379)	(46,960)	-	163,419
Goldsby	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
Goltry	960	0.002072%	1,020	0.001956%	(0.000116)%	(1,514)	(510)	863	(1,161)	(259)	-	902
Goodwell	1,200	0.002590%	1,200	0.002301%	(0.000289)%	(3,774)	(1,271)	2,151	(2,894)	(646)	-	2,248
Gooseneck Bend	600	0.001295%	660	0.001266%	(0.000029)%	(382)	(129)	218	(293)	(65)	-	228
Gore	780	0.001683%	1,020	0.001956%	0.000273 %	3,565	1,201	(2,032)	2,734	610	2,124	-
Gotebo	720	0.001554%	780	0.001496%	(0.000058)%	(760)	(256)	433	(583)	(130)	-	453
Gould	1,860	0.004014%	-	0.000000%	(0.004014)%	(52,490)	(17,678)	29,916	(40,252)	(8,985)	-	31,267

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred	June 30, 2023, (ONLY) Amount Recorded as Deferred
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage							Outflows Due to Changes in Proportion	Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Gracemont	1,440	0.003107%	780	0.001496%	(0.001612)%	(21,079)	(7,099)	12,014	(16,164)	(3,608)	-	12,556
Grandfield	1,380	0.002978%	1,380	0.002646%	(0.000332)%	(4,340)	(1,462)	2,473	(3,328)	(743)	-	2,585
Granite	1,080	0.002331%	2,220	0.004257%	0.001926 %	25,190	8,484	(14,357)	19,317	4,312	15,005	-
Greenfield	-	0.000000%	660	0.001266%	0.001266 %	16,550	5,574	(9,433)	12,691	2,833	9,858	-
Grove	57,884	0.124913%	68,236	0.130843%	0.005930 %	77,548	26,117	(44,198)	59,467	13,274	46,193	-
Guthrie	265,657	0.573282%	292,219	0.560331%	(0.012951)%	(169,363)	(57,038)	96,527	(129,874)	(28,990)	-	100,884
Guymon	152,069	0.328163%	188,915	0.362246%	0.034083 %	445,714	150,107	(254,030)	341,791	76,293	265,499	-
Haileyville	960	0.002072%	1,380	0.002646%	0.000574 %	7,513	2,530	(4,282)	5,761	1,286	4,475	-
Hammon	-	0.000000%	1,920	0.003682%	0.003682 %	48,146	16,214	(27,440)	36,920	8,241	28,679	-
Hardesty	420	0.000906%	420	0.000805%	(0.000101)%	(1,321)	(445)	753	(1,013)	(226)	-	787
Harrah	37,817	0.081608%	51,653	0.099045%	0.017437 %	228,027	76,795	(129,962)	174,860	39,031	135,829	-
Hartshorne	840	0.001813%	-	0.000000%	(0.001813)%	(23,705)	(7,983)	13,511	(18,178)	(4,058)	-	14,121
Haskell	840	0.001813%	720	0.001381%	(0.000432)%	(5,651)	(1,903)	3,221	(4,333)	(967)	-	3,366
Hawley Rural	1,920	0.004143%	-	0.000000%	(0.004143)%	(54,184)	(18,248)	30,881	(41,550)	(9,275)	-	32,276
Haworth	1,560	0.003366%	1,500	0.002876%	(0.000490)%	(6,410)	(2,159)	3,654	(4,916)	(1,097)	-	3,819
Healdton	1,380	0.002978%	1,320	0.002531%	(0.000447)%	(5,844)	(1,968)	3,331	(4,482)	(1,000)	-	3,481
Heavener	1,080	0.002331%	1,140	0.002186%	(0.000145)%	(1,892)	(637)	1,078	(1,451)	(324)	-	1,127
Helena	1,140	0.002460%	1,140	0.002186%	(0.000274)%	(3,585)	(1,207)	2,043	(2,749)	(614)	-	2,136
Hennessey	60	0.000129%	1,980	0.003797%	0.003667 %	47,957	16,151	(27,333)	36,775	8,209	28,567	-
Henryetta	84,574	0.182509%	106,525	0.204262%	0.021754 %	284,479	95,807	(162,136)	218,150	48,694	169,456	-
Hickory	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Hickory Grove	720	0.001554%	-	0.000000%	(0.001554)%	(20,319)	(6,843)	11,581	(15,581)	(3,478)	-	12,103
Hickory Hills	60	0.000129%	840	0.001611%	0.001481 %	19,370	6,524	(11,040)	14,854	3,316	11,538	-
Hinton	1,620	0.003496%	1,080	0.002071%	(0.001425)%	(18,636)	(6,276)	10,621	(14,290)	(3,190)	-	11,101
Hitchcock	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Hobart	29,057	0.062705%	28,379	0.054417%	(0.008289)%	(108,392)	(36,504)	61,777	(83,119)	(18,553)	-	64,566
Holdenville	45,882	0.099013%	39,996	0.076693%	(0.022321)%	(291,893)	(98,304)	166,361	(223,835)	(49,963)	-	173,872

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Hollis	960	0.002072%	1,080	0.002071%	(0.000001)%	(10)	(3)	6	(8)	(2)	-	6
Hominy	21,492	0.046380%	25,962	0.049782%	0.003402 %	44,493	14,984	(25,358)	34,119	7,616	26,503	-
Hooker	1,260	0.002719%	1,320	0.002531%	(0.000188)%	(2,458)	(828)	1,401	(1,885)	(421)	-	1,464
Howe	660	0.001424%	420	0.000805%	(0.000619)%	(8,094)	(2,726)	4,613	(6,207)	(1,385)	-	4,821
Hugo	86,092	0.185784%	95,636	0.183383%	(0.002402)%	(31,409)	(10,578)	17,901	(24,086)	(5,376)	-	18,709
Hulbert	1,020	0.002201%	1,380	0.002646%	0.000445 %	5,820	1,960	(3,317)	4,463	996	3,467	-
Hunter	840	0.001813%	840	0.001611%	(0.000202)%	(2,642)	(890)	1,506	(2,026)	(452)	-	1,574
Hydro	1,024	0.002210%	780	0.001496%	(0.000714)%	(9,339)	(3,145)	5,323	(7,161)	(1,599)	-	5,563
Idabel	62,738	0.135387%	66,270	0.127073%	(0.008314)%	(108,720)	(36,615)	61,964	(83,371)	(18,610)	-	64,761
Indiahoma	720	0.001554%	900	0.001726%	0.000172 %	2,249	758	(1,282)	1,725	385	1,340	-
Inola	-	0.000000%	1,380	0.002646%	0.002646 %	34,605	11,654	(19,723)	26,536	5,923	20,613	-
Jacktown	-	0.000000%	1,440	0.002761%	0.002761 %	36,109	12,161	(20,580)	27,690	6,181	21,509	-
Jay	125	0.000270%	1,620	0.003106%	0.002837 %	37,095	12,493	(21,142)	28,446	6,350	22,097	-
Jenks	177,733	0.383545%	190,169	0.364650%	(0.018894)%	(247,089)	(83,215)	140,826	(189,478)	(42,294)	-	147,184
Jennings	480	0.001036%	720	0.001381%	0.000345 %	4,509	1,518	(2,570)	3,457	772	2,686	-
Jet	1,080	0.002331%	1,200	0.002301%	(0.000030)%	(387)	(130)	221	(297)	(66)	-	231
Jones	1,080	0.002331%	780	0.001496%	(0.000835)%	(10,919)	(3,677)	6,223	(8,373)	(1,869)	-	6,504
Kansas	-	0.000000%	1,740	0.003336%	0.003336 %	43,632	14,694	(24,868)	33,459	7,468	25,990	-
Katie	-	0.000000%	900	0.001726%	0.001726 %	22,568	7,601	(12,863)	17,306	3,863	13,443	-
Kaw City	-	0.000000%	1,320	0.002531%	0.002531 %	33,100	11,147	(18,865)	25,383	5,666	19,717	-
Kellyville	1,140	0.002460%	960	0.001841%	(0.000619)%	(8,099)	(2,727)	4,616	(6,210)	(1,386)	-	4,824
Kendrick	60	0.000129%	3,900	0.007478%	0.007349 %	96,103	32,365	(54,773)	73,695	16,450	57,246	-
Keota	960	0.002072%	-	0.000000%	(0.002072)%	(27,092)	(9,124)	15,441	(20,775)	(4,637)	-	16,138
Ketchum	900	0.001942%	780	0.001496%	(0.000447)%	(5,839)	(1,967)	3,328	(4,478)	(1,000)	-	3,478
Keyes	780	0.001683%	660	0.001266%	(0.000418)%	(5,462)	(1,840)	3,113	(4,189)	(935)	-	3,254
Kiefer	3,644	0.007863%	1,056	0.002025%	(0.005838)%	(76,345)	(25,711)	43,512	(58,544)	(13,068)	-	45,476
Kingfisher	147,735	0.318809%	155,470	0.298115%	(0.020694)%	(270,625)	(91,141)	154,240	(207,526)	(46,323)	-	161,203

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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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Kingston	720	0.001554%	540	0.001035%	(0.000518)%	(6,778)	(2,283)	3,863	(5,198)	(1,160)	-	4,037
Kinta	840	0.001813%	420	0.000805%	(0.001007)%	(13,174)	(4,437)	7,508	(10,102)	(2,255)	-	7,847
Kiowa	120	0.000259%	1,020	0.001956%	0.001697 %	22,191	7,473	(12,647)	17,017	3,798	13,218	-
Konawa	900	0.001942%	780	0.001496%	(0.000447)%	(5,839)	(1,967)	3,328	(4,478)	(1,000)	-	3,478
Krebs	-	0.000000%	1,200	0.002301%	0.002301 %	30,091	10,134	(17,150)	23,075	5,151	17,924	-
Kremlin	840	0.001813%	660	0.001266%	(0.000547)%	(7,155)	(2,410)	4,078	(5,487)	(1,225)	-	4,262
Lahoma	1,020	0.002201%	840	0.001611%	(0.000590)%	(7,721)	(2,600)	4,401	(5,921)	(1,322)	-	4,599
Lamar	-	0.000000%	1,020	0.001956%	0.001956 %	25,577	8,614	(14,578)	19,614	4,378	15,236	-
Lamont	1,020	0.002201%	1,440	0.002761%	0.000560 %	7,324	2,467	(4,174)	5,616	1,254	4,363	-
Langley	1,320	0.002849%	1,260	0.002416%	(0.000432)%	(5,656)	(1,905)	3,223	(4,337)	(968)	-	3,369
Laverne	1,380	0.002978%	1,320	0.002531%	(0.000447)%	(5,844)	(1,968)	3,331	(4,482)	(1,000)	-	3,481
Lawton	1,491,037	3.217633%	1,278,613	2.451747%	(0.765885)%	(10,015,746)	(3,373,099)	5,708,368	(7,680,477)	(1,714,392)	-	5,966,085
Lebanon	-	0.000000%	1,680	0.003221%	0.003221 %	42,127	14,188	(24,010)	32,305	7,211	25,094	-
Leedey	1,140	0.002460%	1,020	0.001956%	(0.000504)%	(6,594)	(2,221)	3,758	(5,057)	(1,129)	-	3,928
Lehigh	-	0.000000%	1,080	0.002071%	0.002071 %	27,082	9,121	(15,435)	20,768	4,636	16,132	-
Lenapah	720	0.001554%	780	0.001496%	(0.000058)%	(760)	(256)	433	(583)	(130)	-	453
Lexington	780	0.001683%	840	0.001611%	(0.000073)%	(948)	(319)	541	(727)	(162)	-	565
Limestone	41,854	0.090320%	54,938	0.105344%	0.015024 %	196,468	66,167	(111,975)	150,660	33,629	117,030	-
Lindsay	78,444	0.169281%	75,788	0.145324%	(0.023958)%	(313,301)	(105,514)	178,563	(240,252)	(53,628)	-	186,624
Little Axe	3,480	0.007510%	1,080	0.002071%	(0.005439)%	(71,126)	(23,954)	40,538	(54,542)	(12,175)	-	42,368
Loco	780	0.001683%	1,140	0.002186%	0.000503 %	6,574	2,214	(3,747)	5,041	1,125	3,916	-
Locust Grove	5,640	0.012171%	5,954	0.011417%	(0.000754)%	(9,858)	(3,320)	5,619	(7,560)	(1,687)	-	5,872
Lone Grove	25,196	0.054373%	26,822	0.051431%	(0.002942)%	(38,469)	(12,956)	21,925	(29,500)	(6,585)	-	22,915
Lone Wolf	900	0.001942%	900	0.001726%	(0.000216)%	(2,830)	(953)	1,613	(2,170)	(484)	-	1,686
Longdale	960	0.002072%	-	0.000000%	(0.002072)%	(27,092)	(9,124)	15,441	(20,775)	(4,637)	-	16,138
Loyal	1,020	0.002201%	960	0.001841%	(0.000360)%	(4,712)	(1,587)	2,686	(3,614)	(807)	-	2,807
Luther	7,430	0.016034%	7,116	0.013645%	(0.002389)%	(31,243)	(10,522)	17,807	(23,958)	(5,348)	-	18,611

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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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Macomb	720	0.001554%	780	0.001496%	(0.000058)%	(760)	(256)	433	(583)	(130)	-	453
Madill	29,260	0.063142%	34,567	0.066282%	0.003140 %	41,069	13,831	(23,407)	31,494	7,030	24,464	-
Manchester	1,140	0.002460%	-	0.000000%	(0.002460)%	(32,172)	(10,835)	18,336	(24,670)	(5,507)	-	19,164
Mangum	32,913	0.071026%	31,261	0.059943%	(0.011083)%	(144,934)	(48,811)	82,603	(111,141)	(24,808)	-	86,333
Manitou	720	0.001554%	600	0.001151%	(0.000403)%	(5,273)	(1,776)	3,005	(4,044)	(903)	-	3,141
Mannford	1,020	0.002201%	1,140	0.002186%	(0.000015)%	(199)	(67)	113	(152)	(34)	-	118
Mannsville	720	0.001554%	1,440	0.002761%	0.001207 %	15,790	5,318	(9,000)	12,109	2,703	9,406	-
Marietta	1,020	0.002201%	1,320	0.002531%	0.000330 %	4,315	1,453	(2,459)	3,309	739	2,570	-
Marland	660	0.001424%	1,140	0.002186%	0.000762 %	9,961	3,355	(5,677)	7,638	1,705	5,933	-
Marlow	28,519	0.061544%	30,480	0.058446%	(0.003098)%	(40,516)	(13,645)	23,092	(31,069)	(6,935)	-	24,134
Marshall	1,080	0.002331%	-	0.000000%	(0.002331)%	(30,478)	(10,264)	17,371	(23,372)	(5,217)	-	18,155
Maud	1,080	0.002331%	1,320	0.002531%	0.000200 %	2,622	883	(1,494)	2,011	449	1,562	-
Maysville	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
McAlester	340,661	0.735140%	339,859	0.651681%	(0.083459)%	(1,091,422)	(367,569)	622,044	(836,946)	(186,818)	-	650,128
McCurtain	840	0.001813%	540	0.001035%	(0.000777)%	(10,164)	(3,423)	5,793	(7,794)	(1,740)	-	6,055
McKey Sequoyah County	240	0.000518%	-	0.000000%	(0.000518)%	(6,773)	(2,281)	3,860	(5,194)	(1,159)	-	4,034
McLoud	15,998	0.034524%	19,296	0.037000%	0.002476 %	32,379	10,904	(18,454)	24,829	5,542	19,287	-
Medford	1,020	0.002201%	1,020	0.001956%	(0.000245)%	(3,208)	(1,080)	1,828	(2,460)	(549)	-	1,911
Meeker	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Meno	1,800	0.003884%	840	0.001611%	(0.002274)%	(29,733)	(10,014)	16,946	(22,801)	(5,089)	-	17,711
Miami	169,278	0.365298%	177,193	0.339769%	(0.025529)%	(333,857)	(112,436)	190,278	(256,015)	(57,146)	-	198,869
Midwest City	1,207,085	2.604868%	1,360,700	2.609150%	0.004281 %	55,990	18,856	(31,911)	42,936	9,584	33,352	-
Milburn	660	0.001424%	480	0.000920%	(0.000504)%	(6,589)	(2,219)	3,755	(5,053)	(1,128)	-	3,925
Mill Creek	1,020	0.002201%	960	0.001841%	(0.000360)%	(4,712)	(1,587)	2,686	(3,614)	(807)	-	2,807
Millerton	60	0.000129%	900	0.001726%	0.001596 %	20,875	7,030	(11,898)	16,008	3,573	12,435	-
Minco	1,260	0.002719%	1,080	0.002071%	(0.000648)%	(8,476)	(2,855)	4,831	(6,500)	(1,451)	-	5,049
Monkey Island	41,122	0.088741%	50,002	0.095879%	0.007139 %	93,353	31,439	(53,206)	71,587	15,979	55,608	-

See Independent Auditors' Report.

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Moore	1,008,187	2.175650%	1,159,089	2.222559%	0.046910 %	613,456	206,600	(349,633)	470,423	105,005	365,418	-
Mooreland	1,200	0.002590%	1,080	0.002071%	(0.000519)%	(6,783)	(2,284)	3,866	(5,201)	(1,161)	-	4,040
Morgan's Corner	960	0.002072%	720	0.001381%	(0.000691)%	(9,037)	(3,044)	5,151	(6,930)	(1,547)	-	5,383
Morris	1,080	0.002331%	960	0.001841%	(0.000490)%	(6,405)	(2,157)	3,651	(4,912)	(1,096)	-	3,816
Morrison	2,100	0.004532%	840	0.001611%	(0.002921)%	(38,200)	(12,865)	21,772	(29,293)	(6,539)	-	22,754
Mounds	600	0.001295%	600	0.001151%	(0.000144)%	(1,887)	(635)	1,075	(1,447)	(323)	-	1,124
Mountain Park	1,020	0.002201%	540	0.001035%	(0.001166)%	(15,244)	(5,134)	8,688	(11,690)	(2,609)	-	9,080
Mt. View	-	0.000000%	1,320	0.002531%	0.002531 %	33,100	11,147	(18,865)	25,383	5,666	19,717	-
Muldrow	1,140	0.002460%	900	0.001726%	(0.000734)%	(9,603)	(3,234)	5,473	(7,364)	(1,644)	-	5,720
Mulhall	1,260	0.002719%	1,200	0.002301%	(0.000418)%	(5,467)	(1,841)	3,116	(4,192)	(936)	-	3,257
Muskogee	782,746	1.689153%	853,543	1.636673%	(0.052479)%	(686,291)	(231,129)	391,144	(526,275)	(117,472)	-	408,803
Mustang	243,370	0.525189%	264,448	0.507080%	(0.018109)%	(236,814)	(79,754)	134,969	(181,598)	(40,535)	-	141,063
Nash	1,860	0.004014%	970	0.001860%	(0.002154)%	(28,167)	(9,486)	16,053	(21,599)	(4,821)	-	16,778
Newcastle	149,899	0.323480%	168,769	0.323615%	0.000136 %	1,778	599	(1,013)	1,363	304	1,059	-
Newkirk	39,035	0.084236%	41,477	0.079532%	(0.004704)%	(61,510)	(20,715)	35,057	(47,168)	(10,529)	-	36,639
Nichols Hills	179,152	0.386607%	183,699	0.352244%	(0.034364)%	(449,386)	(151,344)	256,123	(344,607)	(76,921)	-	267,686
Nicoma Park	14,330	0.030924%	15,433	0.029593%	(0.001332)%	(17,414)	(5,865)	9,925	(13,353)	(2,981)	-	10,373
Noble	96,038	0.207248%	102,067	0.195714%	(0.011534)%	(150,836)	(50,798)	85,967	(115,667)	(25,819)	-	89,849
Norman	1,745,849	3.767512%	2,218,356	4.253710%	0.486197 %	6,358,168	2,141,301	(3,623,770)	4,875,699	1,088,326	3,787,373	-
Nowata	27,617	0.059596%	29,597	0.056752%	(0.002844)%	(37,190)	(12,525)	21,196	(28,519)	(6,366)	-	22,153
NW Rogers	146,877	0.316958%	153,618	0.294563%	(0.022395)%	(292,861)	(98,630)	166,913	(224,577)	(50,129)	-	174,449
Oak Cliff FPD	49,557	0.106944%	57,615	0.110477%	0.003533 %	46,201	15,560	(26,332)	35,429	7,908	27,521	-
Oak Grove FPD	1,440	0.003107%	1,320	0.002531%	(0.000576)%	(7,538)	(2,539)	4,296	(5,780)	(1,290)	-	4,490
Oakwood	-	0.000000%	60	0.000115%	0.000115 %	1,505	507	(858)	1,154	258	896	-
Oilton	960	0.002072%	1,740	0.003336%	0.001265 %	16,540	5,570	(9,427)	12,684	2,831	9,852	-
Okarche	900	0.001942%	960	0.001841%	(0.000101)%	(1,326)	(446)	756	(1,017)	(227)	-	790
Okay	1,980	0.004273%	1,510	0.002895%	(0.001377)%	(18,012)	(6,066)	10,266	(13,813)	(3,083)	-	10,729

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Okeene	1,260	0.002719%	960	0.001841%	(0.000878)%	(11,485)	(3,868)	6,546	(8,807)	(1,966)	-	6,841
Okemah	660	0.001424%	660	0.001266%	(0.000159)%	(2,076)	(699)	1,183	(1,592)	(355)	-	1,236
Oklahoma City	12,320,951	26.588395%	13,389,231	25.673922%	(0.914473)%	(11,958,880)	(4,027,507)	6,815,836	(9,170,550)	(2,046,998)	-	7,123,553
Okmulgee	154,716	0.333875%	149,659	0.286972%	(0.046903)%	(613,364)	(206,568)	349,580	(470,352)	(104,989)	-	365,363
Oktaha	1,620	0.003496%	180	0.000345%	(0.003151)%	(41,204)	(13,877)	23,484	(31,597)	(7,053)	-	24,544
Olustee	840	0.001813%	840	0.001611%	(0.000202)%	(2,642)	(890)	1,506	(2,026)	(452)	-	1,574
Orlando	1,140	0.002460%	1,020	0.001956%	(0.000504)%	(6,594)	(2,221)	3,758	(5,057)	(1,129)	-	3,928
Owasso	718,892	1.551356%	732,478	1.404530%	(0.146825)%	(1,920,087)	(646,646)	1,094,333	(1,472,400)	(328,661)	-	1,143,739
Paden	840	0.001813%	960	0.001841%	0.000028 %	367	124	(209)	282	63	219	-
Panama	780	0.001683%	840	0.001611%	(0.000073)%	(948)	(319)	541	(727)	(162)	-	565
Paoli	1,980	0.004273%	1,080	0.002071%	(0.002202)%	(28,795)	(9,698)	16,411	(22,081)	(4,929)	-	17,152
Pauls Valley	78,950	0.170372%	88,376	0.169461%	(0.000911)%	(11,912)	(4,012)	6,789	(9,135)	(2,039)	-	7,096
Pawhuska	44,959	0.097022%	48,406	0.092819%	(0.004203)%	(54,963)	(18,511)	31,326	(42,148)	(9,408)	-	32,740
Pawnee	26,475	0.057132%	16,247	0.031154%	(0.025978)%	(339,721)	(114,411)	193,621	(260,512)	(58,150)	-	202,362
Peoria	-	0.000000%	120	0.000230%	0.000230 %	3,009	1,013	(1,715)	2,308	515	1,792	-
Perkins	13,218	0.028524%	14,056	0.026952%	(0.001572)%	(20,552)	(6,921)	11,713	(15,760)	(3,518)	-	12,242
Perry	80,960	0.174710%	84,078	0.161220%	(0.013490)%	(176,410)	(59,411)	100,543	(135,278)	(30,196)	-	105,082
Piedmont	46,804	0.101003%	61,310	0.117562%	0.016559 %	216,553	72,931	(123,422)	166,062	37,067	128,994	-
Pink	240	0.000518%	2,040	0.003912%	0.003394 %	44,382	14,947	(25,295)	34,034	7,597	26,437	-
Plainview	-	0.000000%	1,440	0.002761%	0.002761 %	36,109	12,161	(20,580)	27,690	6,181	21,509	-
Ponca City	588,575	1.270133%	586,264	1.124164%	(0.145969)%	(1,908,888)	(642,875)	1,087,951	(1,463,813)	(326,744)	-	1,137,069
Pond Creek	1,920	0.004143%	720	0.001381%	(0.002763)%	(36,129)	(12,168)	20,591	(27,705)	(6,184)	-	21,521
Porter	840	0.001813%	840	0.001611%	(0.000202)%	(2,642)	(890)	1,506	(2,026)	(452)	-	1,574
Porum	1,140	0.002460%	1,020	0.001956%	(0.000504)%	(6,594)	(2,221)	3,758	(5,057)	(1,129)	-	3,928
Poteau	41,727	0.090047%	47,837	0.091728%	0.001681 %	21,979	7,402	(12,527)	16,854	3,762	13,092	-
Prague	1,500	0.003237%	1,200	0.002301%	(0.000936)%	(12,240)	(4,122)	6,976	(9,386)	(2,095)	-	7,291
Prue	240	0.000518%	240	0.000460%	(0.000058)%	(755)	(254)	430	(579)	(129)	-	450

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred	June 30, 2023, (ONLY) Amount Recorded as Deferred
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage							Outflows Due to Changes in Proportion	Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Pryor	139,633	0.301326%	161,165	0.309035%	0.007709 %	100,810	33,951	(57,455)	77,305	17,256	60,049	-
Purcell	102,388	0.220951%	121,194	0.232390%	0.011439 %	149,591	50,379	(85,258)	114,712	25,605	89,107	-
Putnam	-	0.000000%	600	0.001151%	0.001151 %	15,046	5,067	(8,575)	11,538	2,575	8,962	-
Quapaw	1,500	0.003237%	1,620	0.003106%	(0.000131)%	(1,708)	(575)	974	(1,310)	(292)	-	1,017
Quinton	1,080	0.002331%	1,020	0.001956%	(0.000375)%	(4,901)	(1,651)	2,793	(3,758)	(839)	-	2,919
Ralston	1,020	0.002201%	-	0.000000%	(0.002201)%	(28,785)	(9,694)	16,406	(22,074)	(4,927)	-	17,146
Ranch Drive	900	0.001942%	-	0.000000%	(0.001942)%	(25,399)	(8,554)	14,476	(19,477)	(4,347)	-	15,129
Ratliff City	1,080	0.002331%	1,200	0.002301%	(0.000030)%	(387)	(130)	221	(297)	(66)	-	231
Rattan	840	0.001813%	960	0.001841%	0.000028 %	367	124	(209)	282	63	219	-
Ravia	840	0.001813%	540	0.001035%	(0.000777)%	(10,164)	(3,423)	5,793	(7,794)	(1,740)	-	6,055
Red Oak	1,500	0.003237%	1,080	0.002071%	(0.001166)%	(15,249)	(5,136)	8,691	(11,694)	(2,610)	-	9,083
Red Rock	4,500	0.009711%	-	0.000000%	(0.009711)%	(126,993)	(42,769)	72,378	(97,383)	(21,737)	-	75,646
Reydon	360	0.000777%	2,640	0.005062%	0.004285 %	56,041	18,873	(31,940)	42,974	9,592	33,382	-
RFPD 1 Sequoyah County	900	0.001942%	-	0.000000%	(0.001942)%	(25,399)	(8,554)	14,476	(19,477)	(4,347)	-	15,129
Richland FPD	540	0.001165%	480	0.000920%	(0.000245)%	(3,203)	(1,079)	1,825	(2,456)	(548)	-	1,908
Ringling	780	0.001683%	1,140	0.002186%	0.000503 %	6,574	2,214	(3,747)	5,041	1,125	3,916	-
Ringwood	960	0.002072%	1,260	0.002416%	0.000344 %	4,504	1,517	(2,567)	3,454	771	2,683	-
Ripley	1,080	0.002331%	720	0.001381%	(0.000950)%	(12,424)	(4,184)	7,081	(9,527)	(2,127)	-	7,400
Rock Township RFD	-	0.000000%	120	0.000230%	0.000230 %	3,009	1,013	(1,715)	2,308	515	1,792	-
Rocky	600	0.001295%	540	0.001035%	(0.000259)%	(3,391)	(1,142)	1,933	(2,601)	(581)	-	2,020
Roff	900	0.001942%	1,020	0.001956%	0.000014 %	179	60	(102)	137	31	106	-
Roland	1,060	0.002287%	840	0.001611%	(0.000677)%	(8,850)	(2,981)	5,044	(6,787)	(1,515)	-	5,272
Rolling Hills	1,080	0.002331%	1,020	0.001956%	(0.000375)%	(4,901)	(1,651)	2,793	(3,758)	(839)	-	2,919
Roosevelt	1,440	0.003107%	600	0.001151%	(0.001957)%	(25,592)	(8,619)	14,586	(19,625)	(4,381)	-	15,245
Rush Springs	720	0.001554%	540	0.001035%	(0.000518)%	(6,778)	(2,283)	3,863	(5,198)	(1,160)	-	4,037
Ryan	900	0.001942%	300	0.000575%	(0.001367)%	(17,876)	(6,020)	10,188	(13,708)	(3,060)	-	10,648
Salina	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349

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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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Sallisaw	44,027	0.095009%	42,871	0.082205%	(0.012803)%	(167,432)	(56,388)	95,426	(128,394)	(28,659)	-	99,734
Sand Springs	322,616	0.696200%	320,557	0.614670%	(0.081531)%	(1,066,205)	(359,076)	607,672	(817,609)	(182,502)	-	635,107
Sapulpa	469,776	1.013769%	487,777	0.935315%	(0.078454)%	(1,025,974)	(345,527)	584,743	(786,759)	(175,616)	-	611,143
Sasakwa	3,900	0.008416%	1,020	0.001956%	(0.006460)%	(84,483)	(28,452)	48,150	(64,785)	(14,461)	-	50,324
Savanna	960	0.002072%	900	0.001726%	(0.000346)%	(4,524)	(1,523)	2,578	(3,469)	(774)	-	2,695
Sayre	1,080	0.002331%	1,020	0.001956%	(0.000375)%	(4,901)	(1,651)	2,793	(3,758)	(839)	-	2,919
Seiling	1,380	0.002978%	1,380	0.002646%	(0.000332)%	(4,340)	(1,462)	2,473	(3,328)	(743)	-	2,585
Seminole	145,557	0.314110%	133,834	0.256627%	(0.057482)%	(751,717)	(253,163)	428,433	(576,447)	(128,671)	-	447,776
Sentinel	1,140	0.002460%	1,020	0.001956%	(0.000504)%	(6,594)	(2,221)	3,758	(5,057)	(1,129)	-	3,928
Shady Point	1,320	0.002849%	1,260	0.002416%	(0.000432)%	(5,656)	(1,905)	3,223	(4,337)	(968)	-	3,369
Shattuck	1,440	0.003107%	1,440	0.002761%	(0.000346)%	(4,529)	(1,525)	2,581	(3,473)	(775)	-	2,698
Shawnee	548,444	1.183532%	600,817	1.152070%	(0.031462)%	(411,442)	(138,565)	234,497	(315,510)	(70,426)	-	245,084
Shidler	600	0.001295%	600	0.001151%	(0.000144)%	(1,887)	(635)	1,075	(1,447)	(323)	-	1,124
Skiatook	188,552	0.406893%	202,592	0.388471%	(0.018421)%	(240,901)	(81,131)	137,299	(184,733)	(41,235)	-	143,498
Slaughterville	840	0.001813%	600	0.001151%	(0.000662)%	(8,660)	(2,916)	4,936	(6,641)	(1,482)	-	5,158
Snyder	1,320	0.002849%	960	0.001841%	(0.001008)%	(13,178)	(4,438)	7,511	(10,106)	(2,256)	-	7,850
Soper	420	0.000906%	545	0.001045%	0.000139 %	1,814	611	(1,034)	1,391	310	1,080	-
South Coffeyville	1,380	0.002978%	1,260	0.002416%	(0.000562)%	(7,349)	(2,475)	4,188	(5,635)	(1,258)	-	4,378
Spencer	42,269	0.091217%	44,325	0.084993%	(0.006223)%	(81,382)	(27,408)	46,383	(62,407)	(13,930)	-	48,477
Sperry	5,178	0.011174%	1,320	0.002531%	(0.008643)%	(113,023)	(38,064)	64,416	(86,671)	(19,346)	-	67,325
Spiro	1,200	0.002590%	1,200	0.002301%	(0.000289)%	(3,774)	(1,271)	2,151	(2,894)	(646)	-	2,248
Springer	1,020	0.002201%	900	0.001726%	(0.000475)%	(6,217)	(2,094)	3,543	(4,767)	(1,064)	-	3,703
Sterling	1,200	0.002590%	1,080	0.002071%	(0.000519)%	(6,783)	(2,284)	3,866	(5,201)	(1,161)	-	4,040
Stigler	1,380	0.002978%	1,620	0.003106%	0.000128 %	1,678	565	(957)	1,287	287	1,000	-
Stillwater	854,330	1.843629%	870,068	1.668360%	(0.175269)%	(2,292,054)	(771,917)	1,306,331	(1,757,639)	(392,330)	-	1,365,309
Stilwell	1,080	0.002331%	1,320	0.002531%	0.000200 %	2,622	883	(1,494)	2,011	449	1,562	-
Stonebluff	660	0.001424%	780	0.001496%	0.000071 %	934	314	(532)	716	160	556	-

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Stonewall	600	0.001295%	600	0.001151%	(0.000144)%	(1,887)	(635)	1,075	(1,447)	(323)	-	1,124
Stratford	1,680	0.003625%	1,620	0.003106%	(0.000519)%	(6,788)	(2,286)	3,869	(5,205)	(1,162)	-	4,043
Stringtown	900	0.001942%	780	0.001496%	(0.000447)%	(5,839)	(1,967)	3,328	(4,478)	(1,000)	-	3,478
Strong City	-	0.000000%	120	0.000230%	0.000230 %	3,009	1,013	(1,715)	2,308	515	1,792	-
Stroud	1,140	0.002460%	960	0.001841%	(0.000619)%	(8,099)	(2,727)	4,616	(6,210)	(1,386)	-	4,824
Stuart	1,260	0.002719%	1,020	0.001956%	(0.000763)%	(9,981)	(3,361)	5,688	(7,654)	(1,708)	-	5,945
Sulphur	71,281	0.153823%	76,018	0.145765%	(0.008058)%	(105,375)	(35,488)	60,058	(80,806)	(18,037)	-	62,769
Summit	180	0.000388%	-	0.000000%	(0.000388)%	(5,080)	(1,711)	2,895	(3,895)	(869)	-	3,026
Sumner	60	0.000129%	60	0.000115%	(0.000014)%	(189)	(64)	108	(145)	(32)	-	112
SW Lincoln	7,997	0.017257%	9,875	0.018935%	0.001678 %	21,942	7,390	(12,506)	16,826	3,756	13,070	-
Sweetwater	840	0.001813%	1,020	0.001956%	0.000143 %	1,872	630	(1,067)	1,436	320	1,115	-
Taft	1,260	0.002719%	960	0.001841%	(0.000878)%	(11,485)	(3,868)	6,546	(8,807)	(1,966)	-	6,841
Tahlequah	149,830	0.323332%	159,890	0.306590%	(0.016742)%	(218,935)	(73,733)	124,780	(167,889)	(37,475)	-	130,413
Talihina	1,200	0.002590%	960	0.001841%	(0.000749)%	(9,792)	(3,298)	5,581	(7,509)	(1,676)	-	5,833
Taloga	720	0.001554%	1,440	0.002761%	0.001207 %	15,790	5,318	(9,000)	12,109	2,703	9,406	-
Tecumseh	29,920	0.064567%	33,216	0.063692%	(0.000875)%	(11,441)	(3,853)	6,521	(8,774)	(1,958)	-	6,815
Temple	660	0.001424%	1,020	0.001956%	0.000532 %	6,952	2,341	(3,962)	5,331	1,190	4,141	-
Terral	960	0.002072%	1,080	0.002071%	(0.000001)%	(10)	(3)	6	(8)	(2)	-	6
Texhoma	2,040	0.004402%	1,260	0.002416%	(0.001986)%	(25,975)	(8,748)	14,804	(19,918)	(4,446)	-	15,472
Texola	480	0.001036%	540	0.001035%	(0.000000)%	(5)	(2)	3	(4)	(1)	-	3
The Village	227,126	0.490133%	240,193	0.460571%	(0.029562)%	(386,589)	(130,195)	220,333	(296,452)	(66,172)	-	230,280
Thomas	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
Tia Juana Community Area	-	0.000000%	4,620	0.008859%	0.008859 %	115,851	39,016	(66,028)	88,839	19,830	69,009	-
Tipton	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
Tishomingo	14,919	0.032195%	15,540	0.029798%	(0.002397)%	(31,342)	(10,555)	17,863	(24,035)	(5,365)	-	18,670
Tonkawa	48,521	0.104707%	64,596	0.123863%	0.019157 %	250,518	84,369	(142,780)	192,107	42,881	149,226	-
Town of Mountain View	840	0.001813%	960	0.001841%	0.000028 %	367	124	(209)	282	63	219	-

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Tribbey	840	0.001813%	1,260	0.002416%	0.000603 %	7,890	2,657	(4,497)	6,051	1,351	4,700	-
Tryon	-	0.000000%	480	0.000920%	0.000920 %	12,036	4,054	(6,860)	9,230	2,060	7,170	-
Tulsa	6,684,346	14.424702%	9,451,811	18.123898%	3.699197 %	48,375,670	16,291,939	(27,571,198)	37,096,411	8,280,449	28,815,962	-
Tushka	600	0.001295%	420	0.000805%	(0.000489)%	(6,401)	(2,156)	3,648	(4,908)	(1,096)	-	3,813
Tuttle	82,278	0.177555%	89,990	0.172556%	(0.004998)%	(65,366)	(22,014)	37,255	(50,125)	(11,189)	-	38,937
Tyrone	900	0.001942%	960	0.001841%	(0.000101)%	(1,326)	(446)	756	(1,017)	(227)	-	790
Union City	1,260	0.002719%	1,140	0.002186%	(0.000533)%	(6,972)	(2,348)	3,973	(5,346)	(1,193)	-	4,153
Valliant	1,080	0.002331%	960	0.001841%	(0.000490)%	(6,405)	(2,157)	3,651	(4,912)	(1,096)	-	3,816
Velma	1,380	0.002978%	900	0.001726%	(0.001252)%	(16,376)	(5,515)	9,333	(12,558)	(2,803)	-	9,755
Verden	780	0.001683%	720	0.001381%	(0.000303)%	(3,957)	(1,333)	2,256	(3,035)	(677)	-	2,357
Vian	720	0.001554%	-	0.000000%	(0.001554)%	(20,319)	(6,843)	11,581	(15,581)	(3,478)	-	12,103
Vici	1,200	0.002590%	1,320	0.002531%	(0.000058)%	(765)	(258)	436	(586)	(131)	-	455
Vinita	64,377	0.138925%	78,472	0.150470%	0.011545 %	150,980	50,847	(86,049)	115,777	25,843	89,934	-
Wagoner	56,036	0.120924%	61,381	0.117698%	(0.003225)%	(42,179)	(14,205)	24,040	(32,345)	(7,220)	-	25,125
Wakita	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Walters	17,671	0.038134%	15,924	0.030534%	(0.007599)%	(99,378)	(33,469)	56,640	(76,207)	(17,011)	-	59,197
Wanette	-	0.000000%	600	0.001151%	0.001151 %	15,046	5,067	(8,575)	11,538	2,575	8,962	-
Wapanucka	1,020	0.002201%	420	0.000805%	(0.001396)%	(18,253)	(6,147)	10,403	(13,997)	(3,124)	-	10,873
Warner	840	0.001813%	300	0.000575%	(0.001237)%	(16,183)	(5,450)	9,223	(12,409)	(2,770)	-	9,640
Warr Acres	197,818	0.426887%	218,787	0.419525%	(0.007362)%	(96,275)	(32,423)	54,871	(73,827)	(16,479)	-	57,348
Washington	2,100	0.004532%	1,200	0.002301%	(0.002231)%	(29,172)	(9,825)	16,626	(22,371)	(4,993)	-	17,377
Watonga	30,508	0.065836%	28,415	0.054486%	(0.011350)%	(148,426)	(49,987)	84,594	(113,819)	(25,406)	-	88,413
Watts	840	0.001813%	780	0.001496%	(0.000317)%	(4,146)	(1,396)	2,363	(3,179)	(710)	-	2,470
Waukomis	900	0.001942%	780	0.001496%	(0.000447)%	(5,839)	(1,967)	3,328	(4,478)	(1,000)	-	3,478
Waurika	1,080	0.002331%	2,280	0.004372%	0.002041 %	26,695	8,990	(15,214)	20,471	4,569	15,901	-
Wayne	840	0.001813%	900	0.001726%	(0.000087)%	(1,137)	(383)	648	(872)	(195)	-	677
Waynoka	1,380	0.002978%	1,500	0.002876%	(0.000102)%	(1,331)	(448)	758	(1,020)	(228)	-	793

See Independent Auditors' Report.

See accompanying notes to 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, 2023

Entity	2022 Employer Allocations		2023 Employer Allocations		2023 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2022, Net Pension Liability	Employer Change in Proportion of June 30, 2022, Deferred Inflows	Employer Change in Proportion of June 30, 2022, Deferred Outflows	Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2023, (ONLY) Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2023, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 46,339,581	100.000000%	52,151,093	100.000000%	0.000000%	1,307,734,471	440,418,292	745,329,324	-	-	37,239,249	37,239,249
Weatherford	126,761	0.273549%	141,381	0.271099%	(0.002450)%	(32,035)	(10,789)	18,258	(24,566)	(5,483)	-	19,082
Webbers Falls	1,080	0.002331%	1,020	0.001956%	(0.000375)%	(4,901)	(1,651)	2,793	(3,758)	(839)	-	2,919
Welch	720	0.001554%	720	0.001381%	(0.000173)%	(2,264)	(763)	1,290	(1,736)	(388)	-	1,349
Weleetka	720	0.001554%	660	0.001266%	(0.000288)%	(3,769)	(1,269)	2,148	(2,890)	(645)	-	2,245
Wellston	1,200	0.002590%	660	0.001266%	(0.001324)%	(17,315)	(5,831)	9,868	(13,278)	(2,964)	-	10,314
Westville	-	0.000000%	1,960	0.003758%	0.003758 %	49,149	16,552	(28,012)	37,689	8,413	29,276	-
Wetumka	840	0.001813%	1,020	0.001956%	0.000143 %	1,872	630	(1,067)	1,436	320	1,115	-
Wewoka	49,509	0.106839%	48,288	0.092592%	(0.014247)%	(186,310)	(62,745)	106,185	(142,870)	(31,891)	-	110,979
Whitefield	600	0.001295%	840	0.001611%	0.000316 %	4,131	1,391	(2,355)	3,168	707	2,461	-
Whitehorn	840	0.001813%	840	0.001611%	(0.000202)%	(2,642)	(890)	1,506	(2,026)	(452)	-	1,574
Wilburton	-	0.000000%	3,000	0.005753%	0.005753 %	75,228	25,335	(42,875)	57,688	12,877	44,811	-
Willow	660	0.001424%	720	0.001381%	(0.000044)%	(571)	(192)	325	(438)	(98)	-	340
Wilson	-	0.000000%	1,200	0.002301%	0.002301 %	30,091	10,134	(17,150)	23,075	5,151	17,924	-
Wister	1,020	0.002201%	1,200	0.002301%	0.000100 %	1,306	440	(744)	1,001	224	778	-
Woodcrest	360	0.000777%	1,560	0.002991%	0.002214 %	28,959	9,753	(16,505)	22,207	4,957	17,250	-
Woodward	169,882	0.366603%	172,292	0.330371%	(0.036232)%	(473,817)	(159,572)	270,047	(363,342)	(81,103)	-	282,239
Wright City	1,440	0.003107%	960	0.001841%	(0.001267)%	(16,565)	(5,579)	9,441	(12,703)	(2,835)	-	9,867
Wyandotte	1,260	0.002719%	1,500	0.002876%	0.000157 %	2,056	692	(1,172)	1,576	352	1,225	-
Wynnewood	1,260	0.002719%	1,560	0.002991%	0.000272 %	3,560	1,199	(2,029)	2,730	609	2,121	-
Yale	900	0.001942%	1,260	0.002416%	0.000474 %	6,197	2,087	(3,532)	4,752	1,061	3,691	-
Yukon	535,476	1.155548%	548,301	1.051370%	(0.104178)%	(1,362,374)	(458,820)	776,470	(1,044,723)	(233,197)	-	811,526
	<u>\$ 46,339,581</u>	<u>100.000000%</u>	<u>52,151,093</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>37,239,249</u>	<u>37,239,249</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, 2023, period only. Prior year amortizations due to changes in proportion have not been included.

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Ada	285,126	0.546731%	7,054,194	838,939	2,303,408	-	3,142,347	8,956	1,838,050	11,311	1,858,316	1,204,056
Adair	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Afton	180	0.000345%	4,453	530	1,454	-	1,984	6	1,160	7	1,173	760
Agra	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Alderson	180	0.000345%	4,453	530	1,454	-	1,984	6	1,160	7	1,173	760
Aline	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Allen	130	0.000249%	3,216	383	1,050	-	1,433	4	838	5	847	549
Altus	284,979	0.546449%	7,050,558	838,507	2,302,220	-	3,140,727	8,951	1,837,102	11,305	1,857,358	1,203,435
Alva	63,500	0.121762%	1,571,029	186,839	512,989	-	699,828	1,994	409,349	2,519	413,863	268,154
Amber	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Ames	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Anadarko	147,003	0.281879%	3,636,946	432,534	1,187,573	-	1,620,107	4,617	947,647	5,832	958,096	620,778
Antlers	15,206	0.029158%	376,206	44,741	122,843	-	167,584	478	98,025	603	99,105	64,213
Apache	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Arapaho	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Ardmore	314,690	0.603420%	7,785,626	925,927	2,542,243	-	3,468,170	9,884	2,028,632	12,484	2,051,000	1,328,901
Arkoma	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Arnett	1,500	0.002876%	37,111	4,414	12,118	-	16,531	47	9,670	60	9,776	6,334
Asher	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Atoka	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Atwood	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Avant	300	0.000575%	7,422	883	2,424	-	3,306	9	1,934	12	1,955	1,267
Barnsdall	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Bartlesville	687,250	1.317806%	17,002,992	2,022,128	5,551,992	-	7,574,119	21,586	4,430,321	27,263	4,479,170	2,902,181

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Beaver	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Beggs	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Bernice	60	0.000115%	1,484	177	485	-	661	2	387	2	391	253
Berryhill	107,620	0.206362%	2,662,586	316,655	869,415	-	1,186,070	3,380	693,767	4,269	701,416	454,467
Bessie	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Bethany	219,881	0.421623%	5,439,993	646,966	1,776,322	-	2,423,288	6,906	1,417,451	8,723	1,433,080	928,533
Bethel Acres	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Big Cabin	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Billings	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Binger	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Bixby	386,440	0.741001%	9,560,766	1,137,040	3,121,879	-	4,258,920	12,138	2,491,165	15,330	2,518,633	1,631,894
Black Dog	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Blackwell	113,289	0.217232%	2,802,840	333,335	915,212	-	1,248,548	3,558	730,312	4,494	738,364	478,407
Blair	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Blanchard	22,533	0.043207%	557,480	66,300	182,034	-	248,334	708	145,258	894	146,859	95,154
Bluejacket	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Boise City	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Bokchito	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Bokoshe	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Boley	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Boswell	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Bowlegs	1,920	0.003682%	47,502	5,649	15,511	-	21,160	60	12,377	76	12,514	8,108
Braggs	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Bray	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Bridge Creek	2,040	0.003912%	50,471	6,002	16,480	-	22,483	64	13,151	81	13,296	8,615
Bristow	61,573	0.118067%	1,523,354	181,169	497,421	-	678,590	1,934	396,927	2,443	401,304	260,016
Broken Arrow	2,403,615	4.608945%	59,466,929	7,072,268	19,417,752	-	26,490,020	75,496	15,494,777	95,350	15,665,623	10,150,202
Broken Bow	59,494	0.114080%	1,471,919	175,052	480,626	-	655,678	1,869	383,525	2,360	387,754	251,237
Bromide	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Buffalo	1,740	0.003336%	43,049	5,120	14,057	-	19,176	55	11,217	69	11,340	7,348
Burbank	480	0.000920%	11,875	1,412	3,878	-	5,290	15	3,094	19	3,128	2,027
Burlington	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Burns Flat	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Butler	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Byars	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Byng	7,515	0.014410%	185,926	22,112	60,710	-	82,822	236	48,445	298	48,979	31,735
Byron	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Cache	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Caddo	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Calera	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Calumet	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Calvin	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Camargo	1,920	0.003682%	47,502	5,649	15,511	-	21,160	60	12,377	76	12,514	8,108
Canadian	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Caney	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Canton	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Canute	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Capron	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, 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	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	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Carmen	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Carnegie	2,280	0.004372%	56,409	6,709	18,419	-	25,128	72	14,698	90	14,860	9,628
Carney	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Carter	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Cashion	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Catoosa	84,139	0.161337%	2,081,651	247,566	679,722	-	927,288	2,643	542,398	3,338	548,378	355,310
Cedar Country	1,920	0.003682%	47,502	5,649	15,511	-	21,160	60	12,377	76	12,514	8,108
Cement	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Central High	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Central Lincoln	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Chandler	47,405	0.090899%	1,172,829	139,482	382,964	-	522,446	1,489	305,594	1,881	308,963	200,186
Chattanooga	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Checotah	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Chelsea	1,740	0.003336%	43,049	5,120	14,057	-	19,176	55	11,217	69	11,340	7,348
Cherokee	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Cheyenne	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Chickasha	411,954	0.789924%	10,191,998	1,212,111	3,327,996	-	4,540,107	12,939	2,655,640	16,342	2,684,921	1,739,637
Choctaw	78,630	0.150773%	1,945,355	231,357	635,217	-	866,574	2,470	506,884	3,119	512,473	332,046
Chouteau	15,377	0.029485%	380,437	45,244	124,224	-	169,469	483	99,127	610	100,220	64,935
Claremore	494,855	0.948887%	12,243,020	1,456,035	3,997,717	-	5,453,752	15,543	3,190,057	19,631	3,225,230	2,089,718
Clayton	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Cleo Springs	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Cleveland	26,941	0.051660%	666,537	79,270	217,645	-	296,914	846	173,674	1,069	175,589	113,769
Clinton	95,381	0.182894%	2,359,785	280,644	770,541	-	1,051,185	2,996	614,869	3,784	621,648	402,784

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Cloud Chief	180	0.000345%	4,453	530	1,454	-	1,984	6	1,160	7	1,173	760
Coalgate	55,050	0.105559%	1,361,971	161,976	444,725	-	606,701	1,729	354,877	2,184	358,790	232,470
Cogar	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Colbert	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Colcord	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Cole	120	0.000230%	2,969	353	969	-	1,323	4	774	5	782	507
Collinsville	195,117	0.374138%	4,827,316	574,102	1,576,265	-	2,150,367	6,129	1,257,811	7,740	1,271,680	823,958
Collinsville RFPD	5,529	0.010602%	136,791	16,268	44,666	-	60,935	174	35,642	219	36,035	23,348
Colony	2,959	0.005674%	73,207	8,706	23,904	-	32,611	93	19,075	117	19,285	12,496
Comanche	28,610	0.054860%	707,829	84,181	231,128	-	315,308	899	184,433	1,135	186,466	120,817
Commerce	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Copan	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Cordell	15,660	0.030028%	387,438	46,077	126,510	-	172,587	492	100,951	621	102,064	66,130
Corn	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
County Fire Departments	88,140	0.169009%	2,180,638	259,338	712,044	-	971,383	2,768	568,190	3,496	574,455	372,206
Covington	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Coweta	198,472	0.380571%	4,910,321	583,973	1,603,368	-	2,187,342	6,234	1,279,439	7,873	1,293,546	838,125
Coyle	1,560	0.002991%	38,595	4,590	12,603	-	17,193	49	10,056	62	10,167	6,588
Crescent	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Cromwell	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Crowder	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Cushing	181,356	0.347751%	4,486,860	533,612	1,465,096	-	1,998,708	5,696	1,169,102	7,194	1,181,992	765,846
Custer City	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Cyril	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Dacoma	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Davidson	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Davis	15,422	0.029572%	381,550	45,377	124,588	-	169,964	484	99,417	612	100,513	65,125
Deer Creek	28,411	0.054478%	702,906	83,595	229,520	-	313,115	892	183,150	1,127	185,169	119,977
Fire Protection District	7,954	0.015252%	196,787	23,403	64,257	-	87,660	250	51,275	316	51,840	33,589
Del City	389,441	0.746755%	9,635,012	1,145,870	3,146,123	-	4,291,994	12,232	2,510,511	15,449	2,538,192	1,644,567
Delaware	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Depew	120	0.000230%	2,969	353	969	-	1,323	4	774	5	782	507
Dewar	480	0.000920%	11,875	1,412	3,878	-	5,290	15	3,094	19	3,128	2,027
Dewey	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Dibble	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Dickson	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Dill City	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Douglas	1,680	0.003221%	41,564	4,943	13,572	-	18,515	53	10,830	67	10,949	7,094
Dover	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Drummond	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Drumright	34,263	0.065699%	847,688	100,814	276,796	-	377,609	1,076	220,875	1,359	223,310	144,689
Duncan	429,048	0.822702%	10,614,914	1,262,408	3,466,091	-	4,728,499	13,476	2,765,835	17,020	2,796,331	1,811,823
Durant	303,931	0.582789%	7,519,442	894,270	2,455,325	-	3,349,596	9,546	1,959,275	12,057	1,980,878	1,283,467
Dustin	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Eakly	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Earlsboro	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
East Duke	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Edmond	2,090,382	4.008319%	51,717,350	6,150,628	16,887,280	-	23,037,908	65,658	13,475,537	82,924	13,624,119	8,827,454

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
El Reno	290,471	0.556980%	7,186,433	854,666	2,346,588	-	3,201,254	9,124	1,872,506	11,523	1,893,152	1,226,627
Eldorado	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Elgin	9,674	0.018550%	239,341	28,464	78,152	-	106,616	304	62,363	384	63,051	40,852
Elk City	162,112	0.310851%	4,010,752	476,990	1,309,632	-	1,786,621	5,092	1,045,046	6,431	1,056,569	684,581
Elmore City	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Empire City	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Enid	753,146	1.444161%	18,633,300	2,216,016	6,084,337	-	8,300,353	23,656	4,855,116	29,877	4,908,649	3,180,453
Erick	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Eufaula	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Fairfax	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Fairland	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Fairmont	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Fairview	15,090	0.028935%	373,336	44,400	121,905	-	166,306	474	97,277	599	98,349	63,723
Fargo	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Forest Park	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Forgan	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Fort Gibson	28,904	0.055424%	715,103	85,046	233,503	-	318,548	908	186,328	1,147	188,383	122,058
Fort Supply	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Foss	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Foyil	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Francis	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Frederick	53,869	0.103294%	1,332,753	158,501	435,184	-	593,685	1,692	347,264	2,137	351,093	227,483
Freedom	60	0.000115%	1,484	177	485	-	661	2	387	2	391	253
Friendship	120	0.000230%	2,969	353	969	-	1,323	4	774	5	782	507

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Gage	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Garber	1,980	0.003797%	48,986	5,826	15,996	-	21,821	62	12,764	79	12,905	8,361
Geary	2,400	0.004602%	59,377	7,062	19,389	-	26,450	75	15,471	95	15,642	10,135
Gene Autry	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Geronimo	1,680	0.003221%	41,564	4,943	13,572	-	18,515	53	10,830	67	10,949	7,094
Glencoe	2,520	0.004832%	62,346	7,415	20,358	-	27,773	79	16,245	100	16,424	10,642
Glenpool	288,893	0.553954%	7,147,392	850,023	2,333,840	-	3,183,863	9,074	1,862,333	11,460	1,882,868	1,219,963
Goldsby	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Goltry	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Goodwell	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Gooseneck Bend	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Gore	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Gotebo	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Gracemont	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Grandfield	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Granite	2,220	0.004257%	54,924	6,532	17,934	-	24,466	70	14,311	88	14,469	9,375
Greenfield	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Grove	68,236	0.130843%	1,688,201	200,774	551,249	-	752,023	2,143	439,880	2,707	444,730	288,153
Guthrie	292,219	0.560331%	7,229,680	859,810	2,360,709	-	3,220,519	9,178	1,883,774	11,592	1,904,545	1,234,009
Guymon	188,915	0.362246%	4,673,874	555,853	1,526,162	-	2,082,015	5,934	1,217,831	7,494	1,231,258	797,767
Haileyville	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Hammon	1,920	0.003682%	47,502	5,649	15,511	-	21,160	60	12,377	76	12,514	8,108
Hardesty	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Harrah	51,653	0.099045%	1,277,927	151,981	417,282	-	569,263	1,622	332,978	2,049	336,650	218,125

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Haskell	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Haworth	1,500	0.002876%	37,111	4,414	12,118	-	16,531	47	9,670	60	9,776	6,334
Healdton	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Heavener	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Helena	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Hennessey	1,980	0.003797%	48,986	5,826	15,996	-	21,821	62	12,764	79	12,905	8,361
Henryetta	106,525	0.204262%	2,635,495	313,433	860,569	-	1,174,002	3,346	686,708	4,226	694,279	449,843
Hickory	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Hickory Hills	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Hinton	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Hitchcock	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Hobart	28,379	0.054417%	702,114	83,501	229,262	-	312,762	891	182,944	1,126	184,961	119,841
Holdenville	39,996	0.076693%	989,526	117,682	323,110	-	440,792	1,256	257,832	1,587	260,675	168,899
Hollis	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Hominy	25,962	0.049782%	642,316	76,389	209,736	-	286,125	815	167,363	1,030	169,208	109,635
Hooker	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Howe	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Hugo	95,636	0.183383%	2,366,094	281,394	772,601	-	1,053,996	3,004	616,512	3,794	623,310	403,860
Hulbert	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Hunter	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Hydro	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Idabel	66,270	0.127073%	1,639,561	194,989	535,366	-	730,356	2,082	427,206	2,629	431,916	279,851
Indiahoma	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Inola	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Jacktown	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Jay	1,620	0.003106%	40,080	4,767	13,087	-	17,854	51	10,443	64	10,558	6,841
Jenks	190,169	0.364650%	4,704,899	559,543	1,536,292	-	2,095,835	5,973	1,225,914	7,544	1,239,431	803,063
Jennings	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Jet	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Jones	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Kansas	1,740	0.003336%	43,049	5,120	14,057	-	19,176	55	11,217	69	11,340	7,348
Katie	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Kaw City	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Kellyville	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Kendrick	3,900	0.007478%	96,488	11,475	31,506	-	42,982	122	25,141	155	25,418	16,469
Ketchum	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Keyes	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Kiefer	1,056	0.002025%	26,126	3,107	8,531	-	11,638	33	6,807	42	6,883	4,459
Kingfisher	155,470	0.298115%	3,846,424	457,447	1,255,974	-	1,713,421	4,883	1,002,229	6,167	1,013,280	656,533
Kingston	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Kinta	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Kiowa	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Konawa	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Krebs	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Kremlin	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Lahoma	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Lamar	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Lamont	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Langley	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Laverne	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Lawton	1,278,613	2.451747%	31,633,680	3,762,122	10,329,354	-	14,091,476	40,160	8,242,511	50,722	8,333,393	5,399,442
Lebanon	1,680	0.003221%	41,564	4,943	13,572	-	18,515	53	10,830	67	10,949	7,094
Leedey	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Lehigh	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Lenapah	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Lexington	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Limestone	54,938	0.105344%	1,359,200	161,647	443,820	-	605,467	1,726	354,155	2,179	358,060	231,997
Lindsay	75,788	0.145324%	1,875,042	222,995	612,258	-	835,253	2,380	488,563	3,006	493,950	320,044
Little Axe	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Loco	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Locust Grove	5,954	0.011417%	147,306	17,519	48,100	-	65,618	187	38,382	236	38,805	25,143
Lone Grove	26,822	0.051431%	663,593	78,920	216,683	-	295,603	842	172,907	1,064	174,813	113,266
Lone Wolf	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Loyal	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Luther	7,116	0.013645%	176,054	20,938	57,487	-	78,425	224	45,873	282	46,379	30,050
Macomb	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Madill	34,567	0.066282%	855,209	101,708	279,252	-	380,960	1,086	222,834	1,371	225,291	145,973
Mangum	31,261	0.059943%	773,417	91,981	252,544	-	344,525	982	201,522	1,240	203,744	132,012
Manitou	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Mannford	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Mannsville	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Marietta	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Marland	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Marlow	30,480	0.058446%	754,094	89,683	246,235	-	335,917	957	196,488	1,209	198,654	128,714
Maud	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Maysville	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
McAlester	339,859	0.651681%	8,408,323	999,983	2,745,572	-	3,745,555	10,675	2,190,883	13,482	2,215,040	1,435,187
McCurtain	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
McCloud	19,296	0.037000%	477,395	56,776	155,884	-	212,659	606	124,391	765	125,762	81,485
Medford	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Meeker	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Meno	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Miami	177,193	0.339769%	4,383,865	521,363	1,431,465	-	1,952,828	5,566	1,142,265	7,029	1,154,860	748,267
Midwest City	1,360,700	2.609150%	33,664,564	4,003,651	10,992,499	-	14,996,150	42,739	8,771,681	53,978	8,868,398	5,746,087
Milburn	480	0.000920%	11,875	1,412	3,878	-	5,290	15	3,094	19	3,128	2,027
Mill Creek	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Millerton	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Minco	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Monkey Island	50,002	0.095879%	1,237,081	147,123	403,944	-	551,067	1,571	322,335	1,984	325,889	211,153
Moore	1,159,089	2.222559%	28,676,582	3,410,441	9,363,772	-	12,774,213	36,406	7,472,006	45,980	7,554,393	4,894,706
Mooreland	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Morgan's Corner	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Morris	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Morrison	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Mounds	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Mountain Park	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Mt. View	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Muldrow	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Mulhall	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Muskogee	853,543	1.636673%	21,117,184	2,511,419	6,895,400	-	9,406,819	26,809	5,502,320	33,859	5,562,989	3,604,418
Mustang	264,448	0.507080%	6,542,608	778,098	2,136,360	-	2,914,457	8,306	1,704,750	10,490	1,723,547	1,116,735
Nash	970	0.001860%	23,998	2,854	7,836	-	10,690	30	6,253	38	6,322	4,096
Newcastle	168,769	0.323615%	4,175,450	496,577	1,363,411	-	1,859,988	5,301	1,087,960	6,695	1,099,956	712,693
Newkirk	41,477	0.079532%	1,026,167	122,040	335,075	-	457,114	1,303	267,379	1,645	270,327	175,153
Nichols Hills	183,699	0.352244%	4,544,827	540,506	1,484,024	-	2,024,530	5,770	1,184,206	7,287	1,197,263	775,741
Nicoma Park	15,433	0.029593%	381,822	45,409	124,676	-	170,086	485	99,488	612	100,585	65,172
Noble	102,067	0.195714%	2,525,201	300,316	824,555	-	1,124,871	3,206	657,970	4,049	665,224	431,018
Norman	2,218,356	4.253710%	54,883,506	6,527,172	17,921,126	-	24,448,298	69,677	14,300,515	88,001	14,458,193	9,367,874
Nowata	29,597	0.056752%	732,248	87,085	239,101	-	326,186	930	190,795	1,174	192,899	124,985
NW Rogers	153,618	0.294563%	3,800,605	451,997	1,241,013	-	1,693,010	4,825	990,290	6,094	1,001,209	648,712
Oak Cliff FPD	57,615	0.110477%	1,425,431	169,523	465,446	-	634,970	1,810	371,412	2,286	375,507	243,302
Oak Grove FPD	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Oakwood	60	0.000115%	1,484	177	485	-	661	2	387	2	391	253
Oilton	1,740	0.003336%	43,049	5,120	14,057	-	19,176	55	11,217	69	11,340	7,348
Okarche	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Okay	1,510	0.002895%	37,358	4,443	12,199	-	16,642	47	9,734	60	9,841	6,377
Okeene	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Okemah	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Oklahoma City	13,389,231	25.673922%	331,257,895	39,395,755	108,165,730	-	147,561,486	420,548	86,312,971	531,142	87,264,660	56,541,254
Okmulgee	149,659	0.286972%	3,702,657	440,349	1,209,029	-	1,649,378	4,701	964,769	5,937	975,406	631,994

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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Oktaha	180	0.000345%	4,453	530	1,454	-	1,984	6	1,160	7	1,173	760
Olustee	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Orlando	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Owasso	732,478	1.404530%	18,121,961	2,155,204	5,917,369	-	8,072,573	23,007	4,721,881	29,057	4,773,944	3,093,174
Paden	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Panama	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Paoli	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Pauls Valley	88,376	0.169461%	2,186,477	260,033	713,951	-	973,984	2,776	569,711	3,506	575,993	373,202
Pawhuska	48,406	0.092819%	1,197,595	142,427	391,051	-	533,478	1,520	312,047	1,920	315,487	204,413
Pawnee	16,247	0.031154%	401,961	47,804	131,252	-	179,057	510	104,735	645	105,890	68,609
Peoria	120	0.000230%	2,969	353	969	-	1,323	4	774	5	782	507
Perkins	14,056	0.026952%	347,754	41,358	113,552	-	154,910	441	90,611	558	91,610	59,357
Perry	84,078	0.161220%	2,080,142	247,387	679,229	-	926,616	2,641	542,004	3,335	547,981	355,052
Piedmont	61,310	0.117562%	1,516,847	180,395	495,297	-	675,692	1,926	395,232	2,432	399,590	258,905
Pink	2,040	0.003912%	50,471	6,002	16,480	-	22,483	64	13,151	81	13,296	8,615
Plainview	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Ponca City	586,264	1.124164%	14,504,536	1,724,992	4,736,170	-	6,461,162	18,414	3,779,320	23,257	3,820,991	2,475,729
Pond Creek	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Porter	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Porum	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Poteau	47,837	0.091728%	1,183,517	140,753	386,454	-	527,207	1,503	308,379	1,898	311,779	202,010
Prague	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Prue	240	0.000460%	5,938	706	1,939	-	2,645	8	1,547	10	1,564	1,013
Pryor	161,165	0.309035%	3,987,322	474,203	1,301,981	-	1,776,185	5,062	1,038,942	6,393	1,050,397	680,582

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, 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	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	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Purcell	121,194	0.232390%	2,998,415	356,595	979,073	-	1,335,668	3,807	781,271	4,808	789,885	511,789
Putnam	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Quapaw	1,620	0.003106%	40,080	4,767	13,087	-	17,854	51	10,443	64	10,558	6,841
Quinton	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Ratliff City	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Rattan	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Ravia	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Red Oak	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Reydon	2,640	0.005062%	65,315	7,768	21,327	-	29,095	83	17,019	105	17,206	11,148
Richland FPD	480	0.000920%	11,875	1,412	3,878	-	5,290	15	3,094	19	3,128	2,027
Ringling	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Ringwood	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Ripley	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Rock Township RFD	120	0.000230%	2,969	353	969	-	1,323	4	774	5	782	507
Rocky	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Roff	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Roland	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Rolling Hills	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Roosevelt	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Rush Springs	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
Ryan	300	0.000575%	7,422	883	2,424	-	3,306	9	1,934	12	1,955	1,267
Salina	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Sallisaw	42,871	0.082205%	1,060,655	126,141	346,336	-	472,477	1,347	276,366	1,701	279,413	181,040
Sand Springs	320,557	0.614670%	7,930,779	943,190	2,589,640	-	3,532,829	10,068	2,066,454	12,716	2,089,239	1,353,677

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, 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	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	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Sapulpa	487,777	0.935315%	12,067,906	1,435,209	3,940,537	-	5,375,746	15,321	3,144,429	19,350	3,179,099	2,059,829
Sasakwa	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Savanna	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Sayre	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Seiling	1,380	0.002646%	34,142	4,060	11,148	-	15,209	43	8,896	55	8,994	5,828
Seminole	133,834	0.256627%	3,311,136	393,786	1,081,186	-	1,474,972	4,204	862,754	5,309	872,267	565,166
Sentinel	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Shady Point	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Shattuck	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Shawnee	600,817	1.152070%	14,864,586	1,767,812	4,853,737	-	6,621,549	18,871	3,873,135	23,834	3,915,840	2,537,184
Shidler	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Skiatook	202,592	0.388471%	5,012,252	596,096	1,636,652	-	2,232,748	6,363	1,305,999	8,037	1,320,399	855,524
Slaughterville	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Snyder	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Soper	545	0.001045%	13,484	1,604	4,403	-	6,006	17	3,513	22	3,552	2,301
South Coffeyville	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Spencer	44,325	0.084993%	1,096,628	130,420	358,082	-	488,502	1,392	285,739	1,758	288,889	187,180
Sperry	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Spiro	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Springer	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Sterling	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Stigler	1,620	0.003106%	40,080	4,767	13,087	-	17,854	51	10,443	64	10,558	6,841
Stillwater	870,068	1.668360%	21,526,023	2,560,041	7,028,898	-	9,588,940	27,328	5,608,847	34,515	5,670,691	3,674,202
Stilwell	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574

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Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Stonebluff	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Stonewall	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Stratford	1,620	0.003106%	40,080	4,767	13,087	-	17,854	51	10,443	64	10,558	6,841
Stringtown	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Strong City	120	0.000230%	2,969	353	969	-	1,323	4	774	5	782	507
Stroud	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Stuart	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Sulphur	76,018	0.145765%	1,880,733	223,671	614,116	-	837,787	2,388	490,046	3,016	495,449	321,016
Sumner	60	0.000115%	1,484	177	485	-	661	2	387	2	391	253
SW Lincoln	9,875	0.018935%	244,314	29,056	79,776	-	108,831	310	63,659	392	64,361	41,701
Sweetwater	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Taft	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Tahlequah	159,890	0.306590%	3,955,778	470,452	1,291,681	-	1,762,133	5,022	1,030,722	6,343	1,042,087	675,198
Talihina	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Taloga	1,440	0.002761%	35,626	4,237	11,633	-	15,870	45	9,283	57	9,385	6,081
Tecumseh	33,216	0.063692%	821,784	97,733	268,338	-	366,070	1,043	214,125	1,318	216,486	140,268
Temple	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Terral	1,080	0.002071%	26,720	3,178	8,725	-	11,903	34	6,962	43	7,039	4,561
Texhoma	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Texola	540	0.001035%	13,360	1,589	4,362	-	5,951	17	3,481	21	3,519	2,280
The Village	240,193	0.460571%	5,942,524	706,731	1,940,414	-	2,647,145	7,544	1,548,391	9,528	1,565,464	1,014,309
Thomas	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Tia Juana Community Area	4,620	0.008859%	114,302	13,594	37,323	-	50,917	145	29,783	183	30,111	19,510
Tipton	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787

See Independent Auditors' Report.

See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Tishomingo	15,540	0.029798%	384,469	45,724	125,541	-	171,265	488	100,178	616	101,282	65,624
Tonkawa	64,596	0.123863%	1,598,145	190,064	521,843	-	711,907	2,029	416,415	2,562	421,006	272,782
Town of Mountain View	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Tribbey	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Tryon	480	0.000920%	11,875	1,412	3,878	-	5,290	15	3,094	19	3,128	2,027
Tulsa	9,451,811	18.123898%	233,843,678	27,810,502	76,357,039	-	104,167,541	296,876	60,930,601	374,947	61,602,423	39,913,961
Tushka	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Tuttle	89,990	0.172556%	2,226,409	264,782	726,990	-	991,772	2,827	580,116	3,570	586,512	380,018
Tyrone	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Union City	1,140	0.002186%	28,204	3,354	9,210	-	12,564	36	7,349	45	7,430	4,814
Valliant	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Velma	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Verden	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Vici	1,320	0.002531%	32,658	3,884	10,664	-	14,548	41	8,509	52	8,603	5,574
Vinita	78,472	0.150470%	1,941,446	230,892	633,941	-	864,833	2,465	505,866	3,113	511,443	331,379
Wagoner	61,381	0.117698%	1,518,604	180,604	495,870	-	676,474	1,928	395,689	2,435	400,052	259,205
Wakita	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Walters	15,924	0.030534%	393,970	46,854	128,643	-	175,497	500	102,653	632	103,785	67,245
Wanette	600	0.001151%	14,844	1,765	4,847	-	6,613	19	3,868	24	3,911	2,534
Wapanucka	420	0.000805%	10,391	1,236	3,393	-	4,629	13	2,708	17	2,737	1,774
Warner	300	0.000575%	7,422	883	2,424	-	3,306	9	1,934	12	1,955	1,267
Warr Acres	218,787	0.419525%	5,412,926	643,747	1,767,484	-	2,411,231	6,872	1,410,399	8,679	1,425,950	923,914
Washington	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Watonga	28,415	0.054486%	703,005	83,607	229,552	-	313,159	892	183,176	1,127	185,195	119,993

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See accompanying notes to 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, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan 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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Watts	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Waukomis	780	0.001496%	19,298	2,295	6,301	-	8,596	24	5,028	31	5,084	3,294
Waurika	2,280	0.004372%	56,409	6,709	18,419	-	25,128	72	14,698	90	14,860	9,628
Wayne	900	0.001726%	22,267	2,648	7,271	-	9,919	28	5,802	36	5,866	3,801
Waynoka	1,500	0.002876%	37,111	4,414	12,118	-	16,531	47	9,670	60	9,776	6,334
Weatherford	141,381	0.271099%	3,497,854	415,992	1,142,155	-	1,558,147	4,441	911,405	5,608	921,454	597,036
Webbers Falls	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Welch	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Weleetka	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Wellston	660	0.001266%	16,329	1,942	5,332	-	7,274	21	4,255	26	4,302	2,787
Westville	1,960	0.003758%	48,492	5,767	15,834	-	21,601	62	12,635	78	12,774	8,277
Wetumka	1,020	0.001956%	25,235	3,001	8,240	-	11,241	32	6,575	40	6,648	4,307
Wewoka	48,288	0.092592%	1,194,675	142,080	390,098	-	532,178	1,517	311,286	1,916	314,718	203,915
Whitefield	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Whitehorn	840	0.001611%	20,782	2,472	6,786	-	9,258	26	5,415	33	5,475	3,547
Wilburton	3,000	0.005753%	74,222	8,827	24,236	-	33,063	94	19,339	119	19,553	12,669
Willow	720	0.001381%	17,813	2,118	5,817	-	7,935	23	4,641	29	4,693	3,040
Wilson	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Wister	1,200	0.002301%	29,689	3,531	9,694	-	13,225	38	7,736	48	7,821	5,067
Woodcrest	1,560	0.002991%	38,595	4,590	12,603	-	17,193	49	10,056	62	10,167	6,588
Woodward	172,292	0.330371%	4,262,611	506,943	1,391,872	-	1,898,814	5,412	1,110,671	6,835	1,122,918	727,570
Wright City	960	0.001841%	23,751	2,825	7,755	-	10,580	30	6,189	38	6,257	4,054
Wyandotte	1,500	0.002876%	37,111	4,414	12,118	-	16,531	47	9,670	60	9,776	6,334
Wynnewood	1,560	0.002991%	38,595	4,590	12,603	-	17,193	49	10,056	62	10,167	6,588

See Independent Auditors' Report.

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

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2023

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, 2023, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 52,151,093	100.0000%	1,290,250,448	153,446,580	421,305,828	-	574,752,408	1,638,034	336,189,268	2,068,799	339,896,101	220,228,345
Yale	1,260	0.002416%	31,173	3,707	10,179	-	13,886	40	8,123	50	8,212	5,321
Yukon	548,301	1.051370%	13,565,307	1,613,291	4,429,484	-	6,042,775	17,222	3,534,593	21,751	3,573,566	2,315,415
	<u>\$ 52,151,093</u>	<u>100.0000%</u>	<u>1,290,250,448</u>	<u>153,446,580</u>	<u>421,305,828</u>	<u>-</u>	<u>574,752,408</u>	<u>1,638,034</u>	<u>336,189,268</u>	<u>2,068,799</u>	<u>339,896,101</u>	<u>220,228,345</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 proportic

See Independent Auditors' Report.

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

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

June 30, 2023

(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, 2023, there were 474 cities, 28 fire protection districts, and 132 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

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

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

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

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**

(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 37.8% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2023, the State's contribution to the System totaled \$114,291,486. 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 2023.

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, 2023. The System's actuarial report is dated July 1, 2023.

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, 2023, the membership's remaining service life was 4.48 years.

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

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES

GASB 68 requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense, excluding that attributable to employer-paid member contributions and employer-specific amounts. 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, 2023 and 2022. 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, 2022, and June 30, 2023.

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.

2023 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2023 and that of fiscal year 2022.

Employer Change in Proportion of June 30, 2022, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2022.

Employer Change in Proportion of June 30, 2022, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2022.

Employer Change in Proportion of June 30, 2022, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2022.

See Independent Auditors' Report.

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

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

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

Total Change in Proportionate Share of June 30, 2022, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2022, to be amortized as part of pension expense commencing in 2023. 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, 2023. **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, 2023, the System had a net pension liability of \$1,290,250,448 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2023, was calculated as follows:

Total pension liability	\$ 4,426,932,181
Plan fiduciary net position	<u>3,136,681,733</u>
Employer' net pension liability	<u>\$ 1,290,250,448</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>70.85%</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>\$ 1,681,252,103</u>	<u>1,290,250,448</u>	<u>963,269,659</u>

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

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

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

Deferred Inflows and Outflows of Resources

Certain differences that occur from year to year in the calculation of the net pension liability and the 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, 2023, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of \$82,003,803. 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 4.48 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2023, \$18,304,420 was included as a component of the calculation for pension expense, with the remaining balance of \$63,699,383 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 2023.

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

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

Deferred Inflows and Outflows of Resources, Continued

Net Difference between Projected and Actual Plan Investment Earnings

Each annual actuarial valuation estimates the expected return for the Plan. Net differences between this estimate and the actual investment earnings for a given year are included as either a deferred inflow when actual investment earnings exceed the estimate or a deferred outflow when actual investment earnings are less than the estimate. This difference is then amortized over a fixed 5-year period for each unique fiscal year. For fiscal year 2023, the System's estimated investment return was \$218,633,373. Actual investment earnings for fiscal year 2023 were \$284,304,430, which were greater than the expected return by \$65,671,057. This amount is amortized over 5 years, resulting in \$13,134,211 used as a component of pension expense for fiscal year 2023, with the remaining balance of \$52,536,846 to be amortized over the next 4 years as a deferred inflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

Changes in Assumptions

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or a decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2023, 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, 2022, and June 30, 2023. Proportionate changes are then multiplied by the June 30, 2022, 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, 2023.

	Total Fiscal (Gains)/Losses	Amount Included in 2023 Pension Expense Calculation	Deferred Inflows Balance for <u>2023</u>	Deferred Outflows Balance for <u>2023</u>	Amortization Period (Years)
Differences between Expected and Actual Experience					
2017	\$ 170,533,239	6,295,767	-	-	6.23
2018	125,283,130	10,764,730	-	-	5.47
2019	(26,456,744)	(4,963,742)	(1,638,034)	-	5.33
2020	44,958,487	9,586,031	-	6,614,363	4.69
2021	187,276,430	42,370,233	-	60,165,731	4.42
2022	41,194,963	9,113,930	-	22,967,103	4.52
2023	82,003,803	18,304,420	-	63,699,383	4.48
Changes in Assumptions					
2019	(33,414,214)	(6,269,083)	(2,068,799)	-	5.33
Projected and Actual Earnings					
2019	11,869,337	2,373,867	-	-	5.00
2020	100,023,481	20,004,696	-	20,004,697	5.00
2021	(709,131,058)	(141,826,212)	(283,652,422)	-	5.00
2022	668,835,217	133,767,043	-	401,301,131	5.00
2023	(65,671,057)	(13,134,211)	(52,536,846)	-	5.00
			<u>\$ (339,896,101)</u>	<u>574,752,408</u>	

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

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

Deferred Inflows and Outflows of Resources, Continued

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

<u>Year Ending June 30:</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
2024	\$ (158,667,258)	230,174,686
2025	(154,960,421)	178,980,891
2026	(13,134,211)	156,810,708
2027	<u>(13,134,211)</u>	<u>8,786,123</u>
	<u>\$ (339,896,101)</u>	<u>574,752,408</u>

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

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

Pension Expense

Proportionate Share of Net Pension Plan Expense

Under GASB 68, participating employers in cost-sharing, defined-benefit pension plans no longer expense actual contributions made to the plan. Accounting principles generally accepted in the United States require that the pension expense recognized by participating employers in a given year consider their proportionate share of all plan components, not just payments into the plan. For the fiscal year ended June 30, 2023, the Plan’s collective pension expense allocated to all participating employers was \$220,228,345. This amount as of June 30, 2023, was calculated as follows:

Service cost	\$ 69,597,348
Interest on total pension liability	314,461,668
Changes in benefit terms	-
Expensed portion of differences between expected and actual experience	91,471,369
Changes in assumptions	(6,269,083)
Employee contributions	(33,965,756)
Projected earnings on pension plan investments	(218,633,373)
Differences between projected and actual earnings on plan investments	1,185,185
Pension plan administrative expense	2,380,987
Other changes in fiduciary net position	<u>-</u>
Total Plan (collective) pension expense	<u>\$ 220,228,345</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, 2023, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at June 30, 2022	\$ 4,285,580,433	2,977,845,962	1,307,734,471
Changes for the year:			
Service cost	69,597,348	-	69,597,348
Interest	314,461,668	-	314,461,668
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Difference between expected and actual experience	82,003,803	-	82,003,803
Contributions—employer/municipalities	-	53,366,157	(53,366,157)
Contributions—State of Oklahoma, a non-employer contributing entity	-	114,291,486	(114,291,486)
Contributions—employee	-	33,965,756	(33,965,756)
Net investment income (loss)	-	284,304,430	(284,304,430)
Benefit payments, including refunds	(324,711,071)	(324,711,071)	-
Administrative expense	-	(2,380,987)	2,380,987
Other changes	-	-	-
Balances at June 30, 2023	<u>\$ 4,426,932,181</u>	<u>3,136,681,733</u>	<u>1,290,250,448</u>

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

(5) EMPLOYER-PAID MEMBER CONTRIBUTIONS

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

The Schedules also do not consider any other employer contributions that have not been received by the Plan in the plan year ended June 30, 2023.

(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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