

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, 2024

(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, 2024. 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, 2024, 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, 2024, 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, 2024, and our report thereon, dated October 17, 2024, 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, 2024, and is not intended to be and should not be used by anyone other than these specified parties.

Finley & Cook, PLLC

Shawnee, Oklahoma
April 23, 2025

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
#9 Area	-	0.000000%	60	0.000111%	0.000111 %	1,431	377	(638)	1,171	253	918	-
Ada	285,126	0.546731%	286,367	0.529438%	(0.017293)%	(223,124)	(58,779)	99,393	(182,510)	(39,419)	-	143,091
Adair	1,320	0.002531%	1,080	0.001997%	(0.000534)%	(6,895)	(1,816)	3,071	(5,640)	(1,218)	-	4,422
Afton	180	0.000345%	1,020	0.001886%	0.001541 %	19,878	5,237	(8,855)	16,260	3,512	12,748	-
Agra	1,380	0.002646%	1,200	0.002219%	(0.000428)%	(5,517)	(1,453)	2,458	(4,513)	(975)	-	3,538
Alderson	180	0.000345%	300	0.000555%	0.000209 %	2,703	712	(1,204)	2,211	478	1,733	-
Aline	780	0.001496%	840	0.001553%	0.000057 %	740	195	(330)	605	131	474	-
Allen	130	0.000249%	1,860	0.003439%	0.003190 %	41,153	10,841	(18,332)	33,662	7,270	26,391	-
Altus	284,979	0.546449%	308,920	0.571134%	0.024685 %	318,497	83,903	(141,877)	260,523	56,269	204,255	-
Alva	63,500	0.121762%	77,855	0.143939%	0.022177 %	286,143	75,380	(127,465)	234,058	50,553	183,506	-
Amber	1,440	0.002761%	1,740	0.003217%	0.000456 %	5,880	1,549	(2,619)	4,810	1,039	3,771	-
Ames	1,200	0.002301%	1,020	0.001886%	(0.000415)%	(5,357)	(1,411)	2,387	(4,382)	(946)	-	3,436
Anadarko	147,003	0.281879%	135,772	0.251016%	(0.030863)%	(398,206)	(104,901)	177,384	(325,723)	(70,351)	-	255,373
Antlers	15,206	0.029158%	9,365	0.017314%	(0.011844)%	(152,811)	(40,256)	68,071	(124,996)	(26,997)	-	97,999
Apache	900	0.001726%	900	0.001664%	(0.000062)%	(798)	(210)	355	(653)	(141)	-	512
Arapaho	780	0.001496%	1,020	0.001886%	0.000390 %	5,034	1,326	(2,242)	4,117	889	3,228	-
Ardmore	314,690	0.603420%	344,585	0.637071%	0.033652 %	434,191	114,381	(193,414)	355,158	76,708	278,450	-
Arkoma	1,140	0.002186%	1,240	0.002293%	0.000107 %	1,375	362	(612)	1,125	243	882	-
Arnett	1,500	0.002876%	1,680	0.003106%	0.000230 %	2,964	781	(1,320)	2,425	524	1,901	-
Asher	1,440	0.002761%	1,080	0.001997%	(0.000764)%	(9,864)	(2,598)	4,394	(8,068)	(1,743)	-	6,326
Atoka	1,380	0.002646%	1,080	0.001997%	(0.000649)%	(8,379)	(2,207)	3,733	(6,854)	(1,480)	-	5,374
Atwood	840	0.001611%	960	0.001775%	0.000164 %	2,118	558	(943)	1,732	374	1,358	-
Avant	300	0.000575%	60	0.000111%	(0.000464)%	(5,991)	(1,578)	2,669	(4,900)	(1,058)	-	3,842
Barnsdall	1,380	0.002646%	1,200	0.002219%	(0.000428)%	(5,517)	(1,453)	2,458	(4,513)	(975)	-	3,538
Bartlesville	687,250	1.317806%	722,614	1.335974%	0.018169 %	234,423	61,755	(104,426)	191,752	41,415	150,337	-
Bear Creek Rural	-	0.000000%	480	0.000887%	0.000887 %	11,450	3,016	(5,101)	9,366	2,023	7,343	-
Beaver	960	0.001841%	900	0.001664%	(0.000177)%	(2,282)	(601)	1,017	(1,867)	(403)	-	1,464
Beggs	600	0.001151%	600	0.001109%	(0.000041)%	(532)	(140)	237	(435)	(94)	-	341

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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Bernice	60	0.000115%	60	0.000111%	(0.000004)%	(53)	(14)	24	(44)	(9)	-	34
Berryhill	107,620	0.206362%	116,229	0.214885%	0.008523 %	109,970	28,970	(48,987)	89,953	19,428	70,525	-
Bessie	960	0.001841%	840	0.001553%	(0.000288)%	(3,713)	(978)	1,654	(3,037)	(656)	-	2,381
Bethany	219,881	0.421623%	244,202	0.451483%	0.029860 %	385,263	101,491	(171,618)	315,136	68,064	247,072	-
Bethel Acres	1,020	0.001956%	1,380	0.002551%	0.000595 %	7,683	2,024	(3,423)	6,285	1,357	4,927	-
Big Cabin	1,080	0.002071%	480	0.000887%	(0.001183)%	(15,270)	(4,023)	6,802	(12,490)	(2,698)	-	9,793
Billings	1,080	0.002071%	1,020	0.001886%	(0.000185)%	(2,389)	(629)	1,064	(1,954)	(422)	-	1,532
Binger	540	0.001035%	480	0.000887%	(0.000148)%	(1,910)	(503)	851	(1,562)	(337)	-	1,225
Bixby	386,440	0.741001%	421,737	0.779711%	0.038710 %	499,454	131,573	(222,486)	408,542	88,238	320,304	-
Black Dog	900	0.001726%	420	0.000776%	(0.000949)%	(12,248)	(3,226)	5,456	(10,018)	(2,164)	-	7,855
Blackgum	-	0.000000%	480	0.000887%	0.000887 %	11,450	3,016	(5,101)	9,366	2,023	7,343	-
Blackwell	113,289	0.217232%	129,265	0.238986%	0.021754 %	280,679	73,941	(125,031)	229,589	49,587	180,002	-
Blair	780	0.001496%	480	0.000887%	(0.000608)%	(7,848)	(2,067)	3,496	(6,419)	(1,386)	-	5,033
Blanchard	22,533	0.043207%	28,136	0.052018%	0.008811 %	113,683	29,948	(50,641)	92,990	20,084	72,906	-
Bluejacket	840	0.001611%	480	0.000887%	(0.000723)%	(9,332)	(2,458)	4,157	(7,633)	(1,649)	-	5,985
Boise City	1,200	0.002301%	1,260	0.002329%	0.000028 %	368	97	(164)	301	65	236	-
Bokchito	660	0.001266%	60	0.000111%	(0.001155)%	(14,898)	(3,925)	6,636	(12,186)	(2,632)	-	9,554
Bokoshe	1,080	0.002071%	-	0.000000%	(0.002071)%	(26,720)	(7,039)	11,903	(21,856)	(4,721)	-	17,136
Boley	420	0.000805%	480	0.000887%	0.000082 %	1,059	279	(472)	866	187	679	-
Boswell	1,020	0.001956%	1,080	0.001997%	0.000041 %	527	139	(235)	431	93	338	-
Bowlegs	1,920	0.003682%	900	0.001664%	(0.002018)%	(26,033)	(6,858)	11,597	(21,295)	(4,599)	-	16,695
Braggs	1,260	0.002416%	1,260	0.002329%	(0.000087)%	(1,117)	(294)	498	(914)	(197)	-	716
Braman	-	0.000000%	480	0.000887%	0.000887 %	11,450	3,016	(5,101)	9,366	2,023	7,343	-
Bray	1,020	0.001956%	840	0.001553%	(0.000403)%	(5,198)	(1,369)	2,315	(4,252)	(918)	-	3,333
Bridge Creek	2,040	0.003912%	2,460	0.004548%	0.000636 %	8,211	2,163	(3,657)	6,716	1,451	5,266	-
Bristow	61,573	0.118067%	64,444	0.119145%	0.001078 %	13,909	3,664	(6,196)	11,377	2,457	8,920	-
Broken Arrow	2,403,615	4.608945%	2,640,020	4.880889%	0.271945 %	3,508,768	924,330	(1,563,009)	2,870,089	619,890	2,250,199	-
Broken Bow	59,494	0.114080%	73,491	0.135871%	0.021791 %	281,154	74,066	(125,242)	229,977	49,671	180,306	-

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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Bromide	1,080	0.002071%	480	0.000887%	(0.001183)%	(15,270)	(4,023)	6,802	(12,490)	(2,698)	-	9,793
Buffalo	1,740	0.003336%	1,380	0.002551%	(0.000785)%	(10,130)	(2,669)	4,512	(8,286)	(1,790)	-	6,496
Burbank	480	0.000920%	480	0.000887%	(0.000033)%	(425)	(112)	190	(348)	(75)	-	273
Burlington	1,080	0.002071%	1,080	0.001997%	(0.000074)%	(957)	(252)	426	(783)	(169)	-	614
Burns Flat	900	0.001726%	840	0.001553%	(0.000173)%	(2,229)	(587)	993	(1,823)	(394)	-	1,429
Butler	1,140	0.002186%	2,280	0.004215%	0.002029 %	26,183	6,898	(11,664)	21,417	4,626	16,792	-
Byars	840	0.001611%	840	0.001553%	(0.000058)%	(745)	(196)	332	(609)	(132)	-	477
Byng	7,515	0.014410%	6,998	0.012938%	(0.001472)%	(18,994)	(5,004)	8,461	(15,536)	(3,356)	-	12,181
Byron	1,260	0.002416%	-	0.000000%	(0.002416)%	(31,173)	(8,212)	13,886	(25,499)	(5,507)	-	19,992
Cache	1,140	0.002186%	660	0.001220%	(0.000966)%	(12,461)	(3,283)	5,551	(10,192)	(2,201)	-	7,991
Caddo	840	0.001611%	660	0.001220%	(0.000390)%	(5,038)	(1,327)	2,244	(4,121)	(890)	-	3,231
Calera	1,440	0.002761%	1,320	0.002440%	(0.000321)%	(4,139)	(1,090)	1,844	(3,386)	(731)	-	2,654
Calumet	1,200	0.002301%	1,020	0.001886%	(0.000415)%	(5,357)	(1,411)	2,387	(4,382)	(946)	-	3,436
Calvin	900	0.001726%	960	0.001775%	0.000049 %	634	167	(282)	518	112	406	-
Camargo	1,920	0.003682%	900	0.001664%	(0.002018)%	(26,033)	(6,858)	11,597	(21,295)	(4,599)	-	16,695
Canadian	660	0.001266%	480	0.000887%	(0.000378)%	(4,879)	(1,285)	2,173	(3,991)	(862)	-	3,129
Caney	1,260	0.002416%	1,020	0.001886%	(0.000530)%	(6,842)	(1,802)	3,048	(5,596)	(1,209)	-	4,388
Canton	1,320	0.002531%	1,320	0.002440%	(0.000091)%	(1,170)	(308)	521	(957)	(207)	-	750
Canute	960	0.001841%	1,020	0.001886%	0.000045 %	580	153	(259)	475	103	372	-
Capron	1,080	0.002071%	720	0.001331%	(0.000740)%	(9,545)	(2,514)	4,252	(7,807)	(1,686)	-	6,121
Carmen	900	0.001726%	900	0.001664%	(0.000062)%	(798)	(210)	355	(653)	(141)	-	512
Carnegie	2,280	0.004372%	960	0.001775%	(0.002597)%	(33,509)	(8,827)	14,927	(27,409)	(5,920)	-	21,489
Carney	540	0.001035%	480	0.000887%	(0.000148)%	(1,910)	(503)	851	(1,562)	(337)	-	1,225
Carter	1,200	0.002301%	1,320	0.002440%	0.000139 %	1,799	474	(801)	1,471	318	1,154	-
Cashion	960	0.001841%	600	0.001109%	(0.000732)%	(9,438)	(2,486)	4,204	(7,720)	(1,667)	-	6,053
Catoosa	84,139	0.161337%	101,705	0.188033%	0.026696 %	344,445	90,739	(153,436)	281,748	60,853	220,895	-
Cedar Country	1,920	0.003682%	840	0.001553%	(0.002129)%	(27,464)	(7,235)	12,234	(22,465)	(4,852)	-	17,613
Cement	840	0.001611%	900	0.001664%	0.000053 %	687	181	(306)	562	121	440	-

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2024

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Central High	720	0.001381%	600	0.001109%	(0.000271)%	(3,501)	(922)	1,559	(2,863)	(618)	-	2,245
Central Lincoln	1,320	0.002531%	540	0.000998%	(0.001533)%	(19,776)	(5,210)	8,810	(16,177)	(3,494)	-	12,683
Chandler	47,405	0.090899%	63,097	0.116654%	0.025755 %	332,302	87,540	(148,027)	271,815	58,707	213,108	-
Chattanooga	1,080	0.002071%	900	0.001664%	(0.000407)%	(5,251)	(1,383)	2,339	(4,295)	(928)	-	3,368
Checotah	840	0.001611%	960	0.001775%	0.000164 %	2,118	558	(943)	1,732	374	1,358	-
Chelsea	1,740	0.003336%	1,500	0.002773%	(0.000563)%	(7,267)	(1,914)	3,237	(5,944)	(1,284)	-	4,661
Cherokee	1,260	0.002416%	1,560	0.002884%	0.000468 %	6,039	1,591	(2,690)	4,940	1,067	3,873	-
Cheyenne	1,080	0.002071%	1,080	0.001997%	(0.000074)%	(957)	(252)	426	(783)	(169)	-	614
Chickasha	411,954	0.789924%	457,529	0.845883%	0.055959 %	722,013	190,203	(321,627)	590,590	127,557	463,032	-
Choctaw	78,630	0.150773%	84,252	0.155766%	0.004992 %	64,413	16,969	(28,693)	52,688	11,380	41,309	-
Chouteau	15,377	0.029485%	17,881	0.033059%	0.003573 %	46,101	12,145	(20,536)	37,710	8,145	29,565	-
Claremore	494,855	0.948887%	508,189	0.939544%	(0.009343)%	(120,553)	(31,758)	53,701	(98,609)	(21,298)	-	77,311
Clayton	840	0.001611%	900	0.001664%	0.000053 %	687	181	(306)	562	121	440	-
Cleo Springs	1,140	0.002186%	720	0.001331%	(0.000855)%	(11,029)	(2,905)	4,913	(9,022)	(1,949)	-	7,073
Cleveland	26,941	0.051660%	29,316	0.054200%	0.002540 %	32,774	8,634	(14,599)	26,808	5,790	21,018	-
Clinton	95,381	0.182894%	119,707	0.221315%	0.038422 %	495,735	130,594	(220,829)	405,500	87,581	317,919	-
Cloud Chief	180	0.000345%	-	0.000000%	(0.000345)%	(4,453)	(1,173)	1,984	(3,643)	(787)	-	2,856
Coalgate	55,050	0.105559%	68,567	0.126767%	0.021209 %	273,643	72,087	(121,897)	223,834	48,344	175,489	-
Cogar	780	0.001496%	-	0.000000%	(0.001496)%	(19,298)	(5,084)	8,596	(15,785)	(3,409)	-	12,376
Colbert	420	0.000805%	-	0.000000%	(0.000805)%	(10,391)	(2,737)	4,629	(8,500)	(1,836)	-	6,664
Colcord	1,080	0.002071%	1,140	0.002108%	0.000037 %	474	125	(211)	388	84	304	-
Cole	120	0.000230%	1,380	0.002551%	0.002321 %	29,950	7,890	(13,341)	24,498	5,291	19,207	-
Collinsville	195,117	0.374138%	222,176	0.410761%	0.036623 %	472,526	124,480	(210,490)	386,515	83,481	303,034	-
Collinsville RFPD	5,529	0.010602%	-	0.000000%	(0.010602)%	(136,791)	(36,035)	60,935	(111,892)	(24,167)	-	87,725
Colony	2,959	0.005674%	780	0.001442%	(0.004232)%	(54,601)	(14,384)	24,323	(44,662)	(9,646)	-	35,016
Comanche	28,610	0.054860%	30,932	0.057187%	0.002327 %	30,030	7,911	(13,377)	24,564	5,305	19,259	-
Commerce	1,380	0.002646%	1,380	0.002551%	(0.000095)%	(1,223)	(322)	545	(1,001)	(216)	-	784
Copan	960	0.001841%	960	0.001775%	(0.000066)%	(851)	(224)	379	(696)	(150)	-	546

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Cordell	15,660	0.030028%	14,974	0.027684%	(0.002344)%	(30,245)	(7,967)	13,473	(24,739)	(5,343)	-	19,396
Corn	720	0.001381%	960	0.001775%	0.000394 %	5,087	1,340	(2,266)	4,161	899	3,262	-
County Fire Departments	88,140	0.169009%	89,760	0.165949%	(0.003060)%	(39,481)	(10,401)	17,587	(32,294)	(6,975)	-	25,319
Covington	1,020	0.001956%	840	0.001553%	(0.000403)%	(5,198)	(1,369)	2,315	(4,252)	(918)	-	3,333
Coweta	198,472	0.380571%	227,290	0.420216%	0.039644 %	511,512	134,750	(227,857)	418,405	90,368	328,036	-
Coyle	1,560	0.002991%	780	0.001442%	(0.001549)%	(19,989)	(5,266)	8,904	(16,351)	(3,531)	-	12,819
Crescent	1,020	0.001956%	900	0.001664%	(0.000292)%	(3,767)	(992)	1,678	(3,081)	(665)	-	2,416
Cromwell	600	0.001151%	600	0.001109%	(0.000041)%	(532)	(140)	237	(435)	(94)	-	341
Crowder	600	0.001151%	960	0.001775%	0.000624 %	8,056	2,122	(3,588)	6,589	1,423	5,166	-
Cushing	181,356	0.347751%	193,456	0.357663%	0.009912 %	127,888	33,690	(56,969)	104,609	22,594	82,015	-
Custer City	660	0.001266%	720	0.001331%	0.000066 %	846	223	(377)	692	150	543	-
Cyril	1,200	0.002301%	1,140	0.002108%	(0.000193)%	(2,495)	(657)	1,111	(2,041)	(441)	-	1,600
Dacoma	900	0.001726%	960	0.001775%	0.000049 %	634	167	(282)	518	112	406	-
Davenport	-	0.000000%	480	0.000887%	0.000887 %	11,450	3,016	(5,101)	9,366	2,023	7,343	-
Davidson	1,140	0.002186%	660	0.001220%	(0.000966)%	(12,461)	(3,283)	5,551	(10,192)	(2,201)	-	7,991
Davis	15,422	0.029572%	14,254	0.026353%	(0.003219)%	(41,531)	(10,941)	18,500	(33,972)	(7,337)	-	26,634
Deer Creek	28,411	0.054478%	37,488	0.069308%	0.014830 %	191,342	50,406	(85,235)	156,513	33,804	122,709	-
Deer Creek												
Fire Protection District	7,954	0.015252%	-	0.000000%	(0.015252)%	(196,787)	(51,840)	87,660	(160,967)	(34,766)	-	126,201
Del City	389,441	0.746755%	385,802	0.713274%	(0.033481)%	(431,995)	(113,802)	192,436	(353,362)	(76,320)	-	277,042
Delaware	600	0.001151%	1,380	0.002551%	0.001401 %	18,074	4,761	(8,051)	14,785	3,193	11,591	-
Delhi	-	0.000000%	300	0.000555%	0.000555 %	7,156	1,885	(3,188)	5,854	1,264	4,589	-
Depew	120	0.000230%	300	0.000555%	0.000325 %	4,187	1,103	(1,865)	3,425	740	2,685	-
Dewar	480	0.000920%	600	0.001109%	0.000189 %	2,437	642	(1,086)	1,993	431	1,563	-
Dewey	600	0.001151%	480	0.000887%	(0.000263)%	(3,394)	(894)	1,512	(2,776)	(600)	-	2,177
Dibble	1,200	0.002301%	1,020	0.001886%	(0.000415)%	(5,357)	(1,411)	2,387	(4,382)	(946)	-	3,436
Dickson	900	0.001726%	1,080	0.001997%	0.000271 %	3,496	921	(1,557)	2,860	618	2,242	-
Dill City	780	0.001496%	720	0.001331%	(0.000165)%	(2,123)	(559)	946	(1,736)	(375)	-	1,361

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Doughtery	-	0.000000%	960	0.001775%	0.001775 %	22,900	6,033	(10,201)	18,732	4,046	14,686	-
Douglas	1,680	0.003221%	720	0.001331%	(0.001890)%	(24,389)	(6,425)	10,864	(19,950)	(4,309)	-	15,641
Dover	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498
Drummond	960	0.001841%	960	0.001775%	(0.000066)%	(851)	(224)	379	(696)	(150)	-	546
Drumright	34,263	0.065699%	32,881	0.060791%	(0.004909)%	(63,336)	(16,685)	28,214	(51,808)	(11,190)	-	40,618
Duncan	429,048	0.822702%	430,629	0.796150%	(0.026552)%	(342,582)	(90,248)	152,606	(280,224)	(60,524)	-	219,701
Durant	303,931	0.582789%	370,027	0.684109%	0.101319 %	1,307,275	344,381	(582,336)	1,069,320	230,955	838,365	-
Dustin	720	0.001381%	780	0.001442%	0.000061 %	793	209	(353)	649	140	509	-
Eakly	780	0.001496%	780	0.001442%	(0.000054)%	(691)	(182)	308	(566)	(122)	-	443
Earlsboro	1,020	0.001956%	1,080	0.001997%	0.000041 %	527	139	(235)	431	93	338	-
East Duke	720	0.001381%	960	0.001775%	0.000394 %	5,087	1,340	(2,266)	4,161	899	3,262	-
Edmond	2,090,382	4.008319%	2,359,832	4.362876%	0.354557 %	4,574,673	1,205,125	(2,037,825)	3,741,973	808,202	2,933,772	-
El Reno	290,471	0.556980%	313,282	0.579198%	0.022218 %	286,674	75,520	(127,701)	234,493	50,646	183,846	-
Eldorado	660	0.001266%	600	0.001109%	(0.000156)%	(2,016)	(531)	898	(1,649)	(356)	-	1,293
Elgin	9,674	0.018550%	11,278	0.020851%	0.002301 %	29,687	7,821	(13,225)	24,284	5,245	19,039	-
Elk City	162,112	0.310851%	163,287	0.301886%	(0.008964)%	(115,663)	(30,470)	51,523	(94,609)	(20,434)	-	74,175
Elmore City	660	0.001266%	720	0.001331%	0.000066 %	846	223	(377)	692	150	543	-
Empire City	1,260	0.002416%	120	0.000222%	(0.002194)%	(28,311)	(7,458)	12,611	(23,157)	(5,002)	-	18,156
Enid	753,146	1.444161%	983,090	1.817544%	0.373383 %	4,817,574	1,269,114	(2,146,027)	3,940,661	851,115	3,089,546	-
Erick	1,260	0.002416%	1,320	0.002440%	0.000024 %	314	83	(140)	257	56	202	-
Eufaula	1,440	0.002761%	900	0.001664%	(0.001097)%	(14,158)	(3,730)	6,307	(11,581)	(2,501)	-	9,079
Fairfax	1,080	0.002071%	1,200	0.002219%	0.000148 %	1,905	502	(849)	1,558	337	1,222	-
Fairland	1,260	0.002416%	1,260	0.002329%	(0.000087)%	(1,117)	(294)	498	(914)	(197)	-	716
Fairmont	600	0.001151%	540	0.000998%	(0.000152)%	(1,963)	(517)	874	(1,606)	(347)	-	1,259
Fairview	15,090	0.028935%	13,583	0.025112%	(0.003823)%	(49,324)	(12,994)	21,972	(40,346)	(8,714)	-	31,632
Fair Oaks	-	0.000000%	480	0.000887%	0.000887 %	11,450	3,016	(5,101)	9,366	2,023	7,343	-
Fanshawe	-	0.000000%	420	0.000776%	0.000776 %	10,019	2,639	(4,463)	8,195	1,770	6,425	-
Fargo	1,200	0.002301%	1,080	0.001997%	(0.000304)%	(3,926)	(1,034)	1,749	(3,212)	(694)	-	2,518

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Fitzhugh	-	0.000000%	1,560	0.002884%	0.002884 %	37,213	9,803	(16,577)	30,439	6,574	23,865	-
Fletcher	-	0.000000%	2,160	0.003993%	0.003993 %	51,525	13,573	(22,952)	42,146	9,103	33,043	-
Forest Park	420	0.000805%	240	0.000444%	(0.000362)%	(4,666)	(1,229)	2,079	(3,817)	(824)	-	2,992
Forgan	540	0.001035%	-	0.000000%	(0.001035)%	(13,360)	(3,519)	5,951	(10,928)	(2,360)	-	8,568
Fort Cobb	-	0.000000%	1,080	0.001997%	0.001997 %	25,763	6,787	(11,476)	21,073	4,551	16,522	-
Fort Gibson	28,904	0.055424%	29,046	0.053700%	(0.001723)%	(22,232)	(5,857)	9,904	(18,186)	(3,928)	-	14,258
Fort Supply	720	0.001381%	1,020	0.001886%	0.000505 %	6,518	1,717	(2,904)	5,332	1,152	4,180	-
Foss	900	0.001726%	720	0.001331%	(0.000395)%	(5,091)	(1,341)	2,268	(4,165)	(900)	-	3,265
Foyil	720	0.001381%	840	0.001553%	0.000172 %	2,224	586	(991)	1,819	393	1,426	-
Francis	900	0.001726%	900	0.001664%	(0.000062)%	(798)	(210)	355	(653)	(141)	-	512
Frederick	53,869	0.103294%	51,763	0.095700%	(0.007594)%	(97,985)	(25,813)	43,648	(80,149)	(17,311)	-	62,839
Freedom	60	0.000115%	2,100	0.003882%	0.003767 %	48,609	12,805	(21,653)	39,761	8,588	31,174	-
Friendship	120	0.000230%	-	0.000000%	(0.000230)%	(2,969)	(782)	1,323	(2,428)	(525)	-	1,904
Gage	1,140	0.002186%	840	0.001553%	(0.000633)%	(8,167)	(2,151)	3,638	(6,680)	(1,443)	-	5,237
Garber	1,980	0.003797%	960	0.001775%	(0.002022)%	(26,086)	(6,872)	11,620	(21,338)	(4,609)	-	16,729
Gate	-	0.000000%	2,220	0.004104%	0.004104 %	52,956	13,951	(23,590)	43,317	9,356	33,961	-
Geary	2,400	0.004602%	1,020	0.001886%	(0.002716)%	(35,046)	(9,232)	15,612	(28,667)	(6,192)	-	22,475
Gene Autry	420	0.000805%	420	0.000776%	(0.000029)%	(372)	(98)	166	(305)	(66)	-	239
Geronimo	1,680	0.003221%	780	0.001442%	(0.001779)%	(22,958)	(6,048)	10,227	(18,779)	(4,056)	-	14,723
Glencoe	2,520	0.004832%	1,220	0.002256%	(0.002577)%	(33,244)	(8,758)	14,809	(27,193)	(5,873)	-	21,320
Glenpool	288,893	0.553954%	331,459	0.612804%	0.058850 %	759,313	200,029	(338,242)	621,100	134,147	486,953	-
Goldsby	660	0.001266%	840	0.001553%	0.000287 %	3,709	977	(1,652)	3,034	655	2,378	-
Goltry	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498
Goodwell	1,200	0.002301%	60	0.000111%	(0.002190)%	(28,257)	(7,444)	12,588	(23,114)	(4,992)	-	18,122
Gooseneck Bend	660	0.001266%	840	0.001553%	0.000287 %	3,709	977	(1,652)	3,034	655	2,378	-
Gore	1,020	0.001956%	1,260	0.002329%	0.000374 %	4,821	1,270	(2,148)	3,943	852	3,092	-
Gotebo	780	0.001496%	660	0.001220%	(0.000275)%	(3,554)	(936)	1,583	(2,907)	(628)	-	2,279
Gracemont	780	0.001496%	660	0.001220%	(0.000275)%	(3,554)	(936)	1,583	(2,907)	(628)	-	2,279

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Grandfield	1,380	0.002646%	1,440	0.002662%	0.000016 %	208	55	(93)	170	37	133	-
Granite	2,220	0.004257%	1,080	0.001997%	(0.002260)%	(29,162)	(7,682)	12,990	(23,853)	(5,152)	-	18,702
Greenfield	660	0.001266%	720	0.001331%	0.000066 %	846	223	(377)	692	150	543	-
Grove	68,236	0.130843%	88,852	0.164270%	0.033427 %	431,297	113,618	(192,125)	352,790	76,197	276,594	-
Guthrie	292,219	0.560331%	310,963	0.574911%	0.014579 %	188,109	49,554	(83,795)	153,869	33,233	120,636	-
Guymon	188,915	0.362246%	199,802	0.369395%	0.007150 %	92,252	24,302	(41,095)	75,460	16,298	59,162	-
Haileyville	1,380	0.002646%	900	0.001664%	(0.000982)%	(12,673)	(3,339)	5,645	(10,366)	(2,239)	-	8,127
Hammon	1,920	0.003682%	-	0.000000%	(0.003682)%	(47,502)	(12,514)	21,160	(38,855)	(8,392)	-	30,463
Hardesty	420	0.000805%	540	0.000998%	0.000193 %	2,490	656	(1,109)	2,037	440	1,597	-
Harrah	51,653	0.099045%	65,040	0.120246%	0.021202 %	273,553	72,063	(121,856)	223,760	48,328	175,432	-
Hartshorne	-	0.000000%	1,620	0.002995%	0.002995 %	38,644	10,180	(17,214)	31,610	6,827	24,783	-
Haskell	720	0.001381%	1,200	0.002219%	0.000838 %	10,812	2,848	(4,816)	8,844	1,910	6,934	-
Hauani Creek	-	0.000000%	120	0.000222%	0.000222 %	2,863	754	(1,275)	2,341	506	1,836	-
Haworth	1,500	0.002876%	1,500	0.002773%	(0.000103)%	(1,330)	(350)	592	(1,088)	(235)	-	853
Healdton	1,320	0.002531%	1,320	0.002440%	(0.000091)%	(1,170)	(308)	521	(957)	(207)	-	750
Heavener	1,140	0.002186%	1,200	0.002219%	0.000033 %	421	111	(187)	344	74	270	-
Helena	1,140	0.002186%	1,140	0.002108%	(0.000078)%	(1,010)	(266)	450	(827)	(179)	-	648
Hennessey	1,980	0.003797%	-	0.000000%	(0.003797)%	(48,986)	(12,905)	21,821	(40,070)	(8,654)	-	31,415
Henryetta	106,525	0.204262%	103,252	0.190893%	(0.013369)%	(172,496)	(45,441)	76,840	(141,097)	(30,475)	-	110,623
Hickory	720	0.001381%	1,440	0.002662%	0.001282 %	16,537	4,356	(7,366)	13,527	2,922	10,605	-
Hickory Hills	840	0.001611%	-	0.000000%	(0.001611)%	(20,782)	(5,475)	9,258	(16,999)	(3,672)	-	13,328
Hinton	1,080	0.002071%	900	0.001664%	(0.000407)%	(5,251)	(1,383)	2,339	(4,295)	(928)	-	3,368
Hitchcock	720	0.001381%	900	0.001664%	0.000283 %	3,656	963	(1,628)	2,990	646	2,344	-
Hobart	28,379	0.054417%	30,153	0.055747%	0.001330 %	17,163	4,521	(7,645)	14,039	3,032	11,007	-
Hogeye	-	0.000000%	120	0.000222%	0.000222 %	2,863	754	(1,275)	2,341	506	1,836	-
Holdenville	39,996	0.076693%	72,939	0.134850%	0.058158 %	750,379	197,676	(334,262)	613,792	132,569	481,224	-
Hollis	1,080	0.002071%	900	0.001664%	(0.000407)%	(5,251)	(1,383)	2,339	(4,295)	(928)	-	3,368
Hominy	25,962	0.049782%	15,559	0.028766%	(0.021017)%	(271,168)	(71,435)	120,794	(221,809)	(47,907)	-	173,902

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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Hooker	1,320	0.002531%	1,200	0.002219%	(0.000313)%	(4,033)	(1,062)	1,796	(3,299)	(712)	-	2,586
Howe	420	0.000805%	360	0.000666%	(0.000140)%	(1,804)	(475)	803	(1,475)	(319)	-	1,157
Hugo	95,636	0.183383%	74,073	0.136947%	(0.046436)%	(599,138)	(157,833)	266,891	(490,081)	(105,849)	-	384,232
Hulbert	1,380	0.002646%	1,200	0.002219%	(0.000428)%	(5,517)	(1,453)	2,458	(4,513)	(975)	-	3,538
Hunter	840	0.001611%	960	0.001775%	0.000164 %	2,118	558	(943)	1,732	374	1,358	-
Hydro	780	0.001496%	960	0.001775%	0.000279 %	3,602	949	(1,605)	2,947	636	2,310	-
Idabel	66,270	0.127073%	72,419	0.133889%	0.006816 %	87,940	23,166	(39,174)	71,933	15,536	56,397	-
Indiahoma	900	0.001726%	780	0.001442%	(0.000284)%	(3,660)	(964)	1,630	(2,994)	(647)	-	2,347
Inola	1,380	0.002646%	840	0.001553%	(0.001093)%	(14,104)	(3,716)	6,283	(11,537)	(2,492)	-	9,045
Jacktown	1,440	0.002761%	720	0.001331%	(0.001430)%	(18,451)	(4,861)	8,219	(15,093)	(3,260)	-	11,833
Jay	1,620	0.003106%	785	0.001451%	(0.001655)%	(21,354)	(5,625)	9,512	(17,467)	(3,773)	-	13,695
Jenks	190,169	0.364650%	214,413	0.396408%	0.031758 %	409,762	107,945	(182,532)	335,176	72,392	262,783	-
Jennings	720	0.001381%	-	0.000000%	(0.001381)%	(17,813)	(4,693)	7,935	(14,571)	(3,147)	-	11,424
Jet	1,200	0.002301%	900	0.001664%	(0.000637)%	(8,220)	(2,165)	3,662	(6,724)	(1,452)	-	5,271
Jones	780	0.001496%	-	0.000000%	(0.001496)%	(19,298)	(5,084)	8,596	(15,785)	(3,409)	-	12,376
Kansas	1,740	0.003336%	720	0.001331%	(0.002005)%	(25,874)	(6,816)	11,526	(21,164)	(4,571)	-	16,593
Katie	900	0.001726%	-	0.000000%	(0.001726)%	(22,267)	(5,866)	9,919	(18,214)	(3,934)	-	14,280
Kaw City	1,320	0.002531%	480	0.000887%	(0.001644)%	(21,208)	(5,587)	9,447	(17,347)	(3,747)	-	13,601
Kellyville	960	0.001841%	840	0.001553%	(0.000288)%	(3,713)	(978)	1,654	(3,037)	(656)	-	2,381
Kendrick	3,900	0.007478%	960	0.001775%	(0.005703)%	(73,588)	(19,386)	32,781	(60,194)	(13,001)	-	47,193
Keota	-	0.000000%	900	0.001664%	0.001664 %	21,469	5,656	(9,563)	17,561	3,793	13,768	-
Ketchum	780	0.001496%	1,200	0.002219%	0.000723 %	9,327	2,457	(4,155)	7,630	1,648	5,982	-
Keyes	660	0.001266%	720	0.001331%	0.000066 %	846	223	(377)	692	150	543	-
Kiefer	1,056	0.002025%	2,774	0.005129%	0.003104 %	40,046	10,549	(17,839)	32,756	7,075	25,682	-
Kildare	-	0.000000%	180	0.000333%	0.000333 %	4,294	1,131	(1,913)	3,512	759	2,754	-
Kingfisher	155,470	0.298115%	170,691	0.315575%	0.017460 %	225,281	59,347	(100,353)	184,275	39,800	144,475	-
Kingston	540	0.001035%	600	0.001109%	0.000074 %	953	251	(424)	779	168	611	-
Kinta	420	0.000805%	420	0.000776%	(0.000029)%	(372)	(98)	166	(305)	(66)	-	239

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Kiowa	1,020	0.001956%	420	0.000776%	(0.001179)%	(15,217)	(4,009)	6,778	(12,447)	(2,688)	-	9,759
Konawa	780	0.001496%	840	0.001553%	0.000057 %	740	195	(330)	605	131	474	-
Krebs	1,200	0.002301%	720	0.001331%	(0.000970)%	(12,514)	(3,297)	5,574	(10,236)	(2,211)	-	8,025
Kremlin	660	0.001266%	840	0.001553%	0.000287 %	3,709	977	(1,652)	3,034	655	2,378	-
Lahoma	840	0.001611%	840	0.001553%	(0.000058)%	(745)	(196)	332	(609)	(132)	-	477
Lamar	1,020	0.001956%	-	0.000000%	(0.001956)%	(25,235)	(6,648)	11,241	(20,642)	(4,458)	-	16,184
Lamont	1,440	0.002761%	960	0.001775%	(0.000986)%	(12,726)	(3,353)	5,669	(10,410)	(2,248)	-	8,162
Langley	1,260	0.002416%	960	0.001775%	(0.000641)%	(8,273)	(2,179)	3,685	(6,767)	(1,462)	-	5,306
Laverne	1,320	0.002531%	1,620	0.002995%	0.000464 %	5,986	1,577	(2,667)	4,897	1,058	3,839	-
Lawton	1,278,613	2.451747%	1,325,002	2.449674%	(0.002073)%	(26,751)	(7,047)	11,917	(21,882)	(4,726)	-	17,156
Lebanon	1,680	0.003221%	-	0.000000%	(0.003221)%	(41,564)	(10,949)	18,515	(33,999)	(7,343)	-	26,655
Leedey	1,020	0.001956%	1,020	0.001886%	(0.000070)%	(904)	(238)	403	(740)	(160)	-	580
Lehigh	1,080	0.002071%	480	0.000887%	(0.001183)%	(15,270)	(4,023)	6,802	(12,490)	(2,698)	-	9,793
Lenapah	780	0.001496%	780	0.001442%	(0.000054)%	(691)	(182)	308	(566)	(122)	-	443
Lexington	840	0.001611%	780	0.001442%	(0.000169)%	(2,176)	(573)	969	(1,780)	(384)	-	1,395
Liberty	-	0.000000%	120	0.000222%	0.000222 %	2,863	754	(1,275)	2,341	506	1,836	-
Limestone FPD	54,938	0.105344%	68,178	0.126048%	0.020704 %	267,135	70,372	(118,997)	218,510	47,194	171,316	-
Lindsay	75,788	0.145324%	77,997	0.144201%	(0.001122)%	(14,482)	(3,815)	6,451	(11,846)	(2,559)	-	9,288
Little Axe	1,080	0.002071%	-	0.000000%	(0.002071)%	(26,720)	(7,039)	11,903	(21,856)	(4,721)	-	17,136
Loco	1,140	0.002186%	2,280	0.004215%	0.002029 %	26,183	6,898	(11,664)	21,417	4,626	16,792	-
Locust Grove	5,954	0.011417%	6,175	0.011416%	(0.000000)%	(6)	(1)	3	(5)	(1)	-	4
Lone Grove	26,822	0.051431%	29,595	0.054715%	0.003284 %	42,374	11,163	(18,876)	34,661	7,486	27,174	-
Lone Wolf	900	0.001726%	960	0.001775%	0.000049 %	634	167	(282)	518	112	406	-
Lotawatah	-	0.000000%	300	0.000555%	0.000555 %	7,156	1,885	(3,188)	5,854	1,264	4,589	-
Loyal	960	0.001841%	900	0.001664%	(0.000177)%	(2,282)	(601)	1,017	(1,867)	(403)	-	1,464
Luther	7,116	0.013645%	8,326	0.015393%	0.001748 %	22,556	5,942	(10,048)	18,450	3,985	14,465	-
Macomb	780	0.001496%	1,200	0.002219%	0.000723 %	9,327	2,457	(4,155)	7,630	1,648	5,982	-
Madill	34,567	0.066282%	35,356	0.065366%	(0.000916)%	(11,818)	(3,113)	5,265	(9,667)	(2,088)	-	7,579

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Manchester	-	0.000000%	1,200	0.002219%	0.002219 %	28,625	7,541	(12,751)	23,415	5,057	18,357	-
Mangum	31,261	0.059943%	33,693	0.062292%	0.002349 %	30,305	7,983	(13,499)	24,789	5,354	19,435	-
Manitou	600	0.001151%	600	0.001109%	(0.000041)%	(532)	(140)	237	(435)	(94)	-	341
Mannford	1,140	0.002186%	1,200	0.002219%	0.000033 %	421	111	(187)	344	74	270	-
Mannsville	1,440	0.002761%	-	0.000000%	(0.002761)%	(35,626)	(9,385)	15,870	(29,142)	(6,294)	-	22,848
Marietta	1,320	0.002531%	1,140	0.002108%	(0.000423)%	(5,464)	(1,439)	2,434	(4,469)	(965)	-	3,504
Marland	1,140	0.002186%	900	0.001664%	(0.000522)%	(6,735)	(1,774)	3,000	(5,509)	(1,190)	-	4,320
Marlow	30,480	0.058446%	33,097	0.061190%	0.002744 %	35,410	9,328	(15,774)	28,965	6,256	22,709	-
Marshall	-	0.000000%	900	0.001664%	0.001664 %	21,469	5,656	(9,563)	17,561	3,793	13,768	-
Maud	1,320	0.002531%	1,140	0.002108%	(0.000423)%	(5,464)	(1,439)	2,434	(4,469)	(965)	-	3,504
Maysville	660	0.001266%	-	0.000000%	(0.001266)%	(16,329)	(4,302)	7,274	(13,357)	(2,885)	-	10,472
McAlester	339,859	0.651681%	353,269	0.653126%	0.001445 %	18,644	4,912	(8,305)	15,250	3,294	11,957	-
McCurtain	540	0.001035%	-	0.000000%	(0.001035)%	(13,360)	(3,519)	5,951	(10,928)	(2,360)	-	8,568
McLoud	19,296	0.037000%	23,397	0.043257%	0.006256 %	80,723	21,265	(35,959)	66,029	14,261	51,768	-
Medford	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498
Meeker	720	0.001381%	720	0.001331%	(0.000049)%	(638)	(168)	284	(522)	(113)	-	409
Meno	840	0.001611%	900	0.001664%	0.000053 %	687	181	(306)	562	121	440	-
Miami	177,193	0.339769%	187,693	0.347008%	0.007240 %	93,411	24,608	(41,611)	76,408	16,503	59,905	-
Midwest City	1,360,700	2.609150%	1,471,779	2.721036%	0.111887 %	1,443,621	380,299	(643,072)	1,180,847	255,043	925,805	-
Milburn	480	0.000920%	600	0.001109%	0.000189 %	2,437	642	(1,086)	1,993	431	1,563	-
Mill Creek	960	0.001841%	1,080	0.001997%	0.000156 %	2,012	530	(896)	1,645	355	1,290	-
Millerton	900	0.001726%	420	0.000776%	(0.000949)%	(12,248)	(3,226)	5,456	(10,018)	(2,164)	-	7,855
Minco	1,080	0.002071%	1,320	0.002440%	0.000370 %	4,768	1,256	(2,124)	3,900	842	3,058	-
Monkey Island	50,002	0.095879%	45,884	0.084831%	(0.011048)%	(142,552)	(37,553)	63,501	(116,604)	(25,185)	-	91,420
Moore	1,159,089	2.222559%	1,205,389	2.228532%	0.005973 %	77,068	20,302	(34,331)	63,040	13,616	49,424	-
Mooreland	1,080	0.002071%	1,080	0.001997%	(0.000074)%	(957)	(252)	426	(783)	(169)	-	614
Morgan's Corner	720	0.001381%	720	0.001331%	(0.000049)%	(638)	(168)	284	(522)	(113)	-	409
Morris	960	0.001841%	900	0.001664%	(0.000177)%	(2,282)	(601)	1,017	(1,867)	(403)	-	1,464

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Morrison	840	0.001611%	1,080	0.001997%	0.000386 %	4,980	1,312	(2,219)	4,074	880	3,194	-
Mounds	600	0.001151%	-	0.000000%	(0.001151)%	(14,844)	(3,911)	6,613	(12,142)	(2,623)	-	9,520
Mountain Park	540	0.001035%	420	0.000776%	(0.000259)%	(3,341)	(880)	1,488	(2,733)	(590)	-	2,143
Mt. View	1,320	0.002531%	1,140	0.002108%	(0.000423)%	(5,464)	(1,439)	2,434	(4,469)	(965)	-	3,504
Muldrow	900	0.001726%	1,020	0.001886%	0.000160 %	2,065	544	(920)	1,689	365	1,324	-
Mulhall	1,200	0.002301%	1,080	0.001997%	(0.000304)%	(3,926)	(1,034)	1,749	(3,212)	(694)	-	2,518
Muskogee	853,543	1.636673%	855,508	1.581670%	(0.055003)%	(709,683)	(186,955)	316,134	(580,503)	(125,379)	-	455,125
Mustang	264,448	0.507080%	297,389	0.549815%	0.042735 %	551,384	145,253	(245,618)	451,019	97,412	353,606	-
Nash	970	0.001860%	780	0.001442%	(0.000418)%	(5,392)	(1,420)	2,402	(4,411)	(953)	-	3,458
Newcastle	168,769	0.323615%	178,038	0.329158%	0.005543 %	71,513	18,839	(31,856)	58,496	12,634	45,862	-
Newkirk	41,477	0.079532%	42,461	0.078502%	(0.001030)%	(13,291)	(3,501)	5,921	(10,872)	(2,348)	-	8,524
Nichols Hills	183,699	0.352244%	216,400	0.400082%	0.047838 %	617,232	162,600	(274,951)	504,881	109,046	395,836	-
Nicoma Park	15,433	0.029593%	15,563	0.028773%	(0.000820)%	(10,578)	(2,787)	4,712	(8,653)	(1,869)	-	6,784
Noble	102,067	0.195714%	104,151	0.192555%	(0.003159)%	(40,757)	(10,737)	18,156	(33,338)	(7,200)	-	26,138
Norman	2,218,356	4.253710%	2,195,378	4.058832%	(0.194878)%	(2,514,410)	(662,382)	1,120,064	(2,056,728)	(444,218)	-	1,612,510
Nowata	29,597	0.056752%	30,308	0.056034%	(0.000719)%	(9,274)	(2,443)	4,131	(7,586)	(1,638)	-	5,947
NW Rogers	153,618	0.294563%	166,435	0.307706%	0.013143 %	169,577	44,672	(75,540)	138,710	29,959	108,751	-
Oak Cliff FPD	57,615	0.110477%	70,604	0.130533%	0.020056 %	258,775	68,170	(115,273)	211,671	45,717	165,954	-
Oak Grove FPD	1,320	0.002531%	960	0.001775%	(0.000756)%	(9,758)	(2,570)	4,347	(7,981)	(1,724)	-	6,258
Oakwood	60	0.000115%	-	0.000000%	(0.000115)%	(1,484)	(391)	661	(1,214)	(262)	-	952
Oilton	1,740	0.003336%	-	0.000000%	(0.003336)%	(43,049)	(11,340)	19,176	(35,213)	(7,605)	-	27,607
Okarche	960	0.001841%	1,020	0.001886%	0.000045 %	580	153	(259)	475	103	372	-
Okay	1,510	0.002895%	960	0.001775%	(0.001121)%	(14,458)	(3,809)	6,441	(11,827)	(2,554)	-	9,272
Okeene	960	0.001841%	1,080	0.001997%	0.000156 %	2,012	530	(896)	1,645	355	1,290	-
Okemah	660	0.001266%	660	0.001220%	(0.000045)%	(585)	(154)	261	(479)	(103)	-	375
Oklahoma City	13,389,231	25.673922%	13,846,521	25.599555%	(0.074367)%	(959,523)	(252,771)	427,427	(784,867)	(169,518)	-	615,349
Okmulgee	149,659	0.286972%	161,782	0.299104%	0.012132 %	156,532	41,236	(69,728)	128,039	27,654	100,385	-
Oktaha	180	0.000345%	-	0.000000%	(0.000345)%	(4,453)	(1,173)	1,984	(3,643)	(787)	-	2,856

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Olustee	840	0.001611%	840	0.001553%	(0.000058)%	(745)	(196)	332	(609)	(132)	-	477
Orlando	1,020	0.001956%	1,080	0.001997%	0.000041 %	527	139	(235)	431	93	338	-
Owasso	732,478	1.404530%	830,492	1.535420%	0.130890 %	1,688,803	444,888	(752,291)	1,381,400	298,359	1,083,042	-
Paden	960	0.001841%	840	0.001553%	(0.000288)%	(3,713)	(978)	1,654	(3,037)	(656)	-	2,381
Panama	840	0.001611%	1,080	0.001997%	0.000386 %	4,980	1,312	(2,219)	4,074	880	3,194	-
Paoli	1,080	0.002071%	1,020	0.001886%	(0.000185)%	(2,389)	(629)	1,064	(1,954)	(422)	-	1,532
Pauls Valley	88,376	0.169461%	89,283	0.165067%	(0.004394)%	(56,698)	(14,936)	25,257	(46,378)	(10,017)	-	36,361
Pawhuska	48,406	0.092819%	49,331	0.091204%	(0.001615)%	(20,841)	(5,490)	9,284	(17,047)	(3,682)	-	13,365
Pawnee	16,247	0.031154%	3,040	0.005620%	(0.025533)%	(329,444)	(86,787)	146,753	(269,477)	(58,202)	-	211,275
Peoria	120	0.000230%	-	0.000000%	(0.000230)%	(2,969)	(782)	1,323	(2,428)	(525)	-	1,904
Perkins	14,056	0.026952%	18,414	0.034044%	0.007091 %	91,498	24,104	(40,759)	74,843	16,165	58,678	-
Pernell	-	0.000000%	60	0.000111%	0.000111 %	1,431	377	(638)	1,171	253	918	-
Perry	84,078	0.161220%	90,500	0.167317%	0.006097 %	78,668	20,724	(35,043)	64,348	13,898	50,450	-
Piedmont	61,310	0.117562%	74,220	0.137219%	0.019656 %	253,615	66,811	(112,975)	207,451	44,806	162,645	-
Pink	2,040	0.003912%	780	0.001442%	(0.002470)%	(31,865)	(8,394)	14,194	(26,064)	(5,629)	-	20,435
Plainview	1,440	0.002761%	-	0.000000%	(0.002761)%	(35,626)	(9,385)	15,870	(29,142)	(6,294)	-	22,848
Ponca City	586,264	1.124164%	647,339	1.196805%	0.072641 %	937,251	246,904	(417,506)	766,649	165,583	601,066	-
Pond Creek	720	0.001381%	900	0.001664%	0.000283 %	3,656	963	(1,628)	2,990	646	2,344	-
Porter	840	0.001611%	780	0.001442%	(0.000169)%	(2,176)	(573)	969	(1,780)	(384)	-	1,395
Porum	1,020	0.001956%	1,260	0.002329%	0.000374 %	4,821	1,270	(2,148)	3,943	852	3,092	-
Poteau	47,837	0.091728%	51,651	0.095493%	0.003765 %	48,579	12,797	(21,640)	39,736	8,582	31,154	-
Prague	1,200	0.002301%	1,200	0.002219%	(0.000082)%	(1,064)	(280)	474	(870)	(188)	-	682
Prue	240	0.000460%	240	0.000444%	(0.000016)%	(213)	(56)	95	(174)	(38)	-	136
Pryor	161,165	0.309035%	173,791	0.321306%	0.012271 %	158,332	41,710	(70,530)	129,512	27,972	101,539	-
Purcell	121,194	0.232390%	138,265	0.255625%	0.023235 %	299,793	78,976	(133,545)	245,224	52,964	192,259	-
Putnam	600	0.001151%	-	0.000000%	(0.001151)%	(14,844)	(3,911)	6,613	(12,142)	(2,623)	-	9,520
Quapaw	1,620	0.003106%	1,140	0.002108%	(0.000999)%	(12,886)	(3,395)	5,740	(10,540)	(2,277)	-	8,264
Quinton	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Ralston	-	0.000000%	2,040	0.003772%	0.003772 %	48,663	12,819	(21,677)	39,805	8,597	31,208	-
Ramona	-	0.000000%	3,600	0.006656%	0.006656 %	85,875	22,622	(38,254)	70,244	15,171	55,072	-
Ratliff City	1,200	0.002301%	1,260	0.002329%	0.000028 %	368	97	(164)	301	65	236	-
Rattan	960	0.001841%	840	0.001553%	(0.000288)%	(3,713)	(978)	1,654	(3,037)	(656)	-	2,381
Ravia	540	0.001035%	720	0.001331%	0.000296 %	3,815	1,005	(1,699)	3,121	674	2,447	-
Redbird	-	0.000000%	180	0.000333%	0.000333 %	4,294	1,131	(1,913)	3,512	759	2,754	-
Redland	-	0.000000%	960	0.001775%	0.001775 %	22,900	6,033	(10,201)	18,732	4,046	14,686	-
Red Oak	1,080	0.002071%	1,500	0.002773%	0.000702 %	9,062	2,387	(4,037)	7,412	1,601	5,811	-
Red Rock	-	0.000000%	960	0.001775%	0.001775 %	22,900	6,033	(10,201)	18,732	4,046	14,686	-
Reydon	2,640	0.005062%	1,380	0.002551%	(0.002511)%	(32,396)	(8,534)	14,431	(26,499)	(5,723)	-	20,776
Richland FPD	480	0.000920%	900	0.001664%	0.000744 %	9,593	2,527	(4,273)	7,847	1,695	6,152	-
Ringling	1,140	0.002186%	1,140	0.002108%	(0.000078)%	(1,010)	(266)	450	(827)	(179)	-	648
Ringwood	1,260	0.002416%	1,200	0.002219%	(0.000197)%	(2,548)	(671)	1,135	(2,084)	(450)	-	1,634
Ripley	720	0.001381%	420	0.000776%	(0.000604)%	(7,794)	(2,053)	3,472	(6,376)	(1,377)	-	4,999
Rock Township RFD	120	0.000230%	-	0.000000%	(0.000230)%	(2,969)	(782)	1,323	(2,428)	(525)	-	1,904
Rocky	540	0.001035%	540	0.000998%	(0.000037)%	(479)	(126)	213	(392)	(85)	-	307
Roff	1,020	0.001956%	1,080	0.001997%	0.000041 %	527	139	(235)	431	93	338	-
Roland	840	0.001611%	1,080	0.001997%	0.000386 %	4,980	1,312	(2,219)	4,074	880	3,194	-
Rolling Hills	1,020	0.001956%	-	0.000000%	(0.001956)%	(25,235)	(6,648)	11,241	(20,642)	(4,458)	-	16,184
Roosevelt	600	0.001151%	540	0.000998%	(0.000152)%	(1,963)	(517)	874	(1,606)	(347)	-	1,259
Rush Springs	540	0.001035%	1,620	0.002995%	0.001960 %	25,284	6,661	(11,263)	20,682	4,467	16,215	-
Ryan	300	0.000575%	1,440	0.002662%	0.002087 %	26,928	7,094	(11,995)	22,026	4,757	17,269	-
Salina	720	0.001381%	1,200	0.002219%	0.000838 %	10,812	2,848	(4,816)	8,844	1,910	6,934	-
Sallisaw	42,871	0.082205%	45,810	0.084694%	0.002489 %	32,108	8,458	(14,303)	26,264	5,672	20,591	-
Sand Springs	320,557	0.614670%	384,864	0.711540%	0.096870 %	1,249,863	329,257	(556,761)	1,022,358	220,812	801,546	-
Sapulpa	487,777	0.935315%	557,241	1.030231%	0.094916 %	1,224,660	322,617	(545,535)	1,001,743	216,359	785,384	-
Sasakwa	1,020	0.001956%	-	0.000000%	(0.001956)%	(25,235)	(6,648)	11,241	(20,642)	(4,458)	-	16,184
Savanna	900	0.001726%	1,120	0.002071%	0.000345 %	4,450	1,172	(1,982)	3,640	786	2,854	-

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Sayre	1,020	0.001956%	1,020	0.001886%	(0.000070)%	(904)	(238)	403	(740)	(160)	-	580
Seiling	1,380	0.002646%	1,260	0.002329%	(0.000317)%	(4,086)	(1,076)	1,820	(3,342)	(722)	-	2,620
Seminole	133,834	0.256627%	168,136	0.310851%	0.054224 %	699,622	184,304	(311,652)	572,274	123,601	448,673	-
Sentinel	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498
Sequoyah	-	0.000000%	840	0.001553%	0.001553 %	20,038	5,279	(8,926)	16,390	3,540	12,850	-
Shady Point	1,260	0.002416%	720	0.001331%	(0.001085)%	(13,998)	(3,688)	6,236	(11,450)	(2,473)	-	8,977
Shattuck	1,440	0.002761%	1,620	0.002995%	0.000234 %	3,017	795	(1,344)	2,468	533	1,935	-
Shawnee	600,817	1.152070%	611,643	1.130810%	(0.021260)%	(274,301)	(72,260)	122,190	(224,372)	(48,460)	-	175,911
Shidler	600	0.001151%	600	0.001109%	(0.000041)%	(532)	(140)	237	(435)	(94)	-	341
Skiatook	202,592	0.388471%	224,190	0.414484%	0.026013 %	335,632	88,417	(149,510)	274,539	59,296	215,244	-
Slaughterville	600	0.001151%	600	0.001109%	(0.000041)%	(532)	(140)	237	(435)	(94)	-	341
Snyder	960	0.001841%	720	0.001331%	(0.000510)%	(6,576)	(1,732)	2,929	(5,379)	(1,162)	-	4,217
Soper	545	0.001045%	660	0.001220%	0.000175 %	2,260	595	(1,007)	1,849	399	1,449	-
Spavinaw	-	0.000000%	540	0.000998%	0.000998 %	12,881	3,393	(5,738)	10,537	2,276	8,261	-
South Coffeyville	1,260	0.002416%	60	0.000111%	(0.002305)%	(29,742)	(7,835)	13,249	(24,328)	(5,254)	-	19,074
Spencer	44,325	0.084993%	47,027	0.086944%	0.001950 %	25,166	6,630	(11,210)	20,585	4,446	16,139	-
Sperry	1,320	0.002531%	1,320	0.002440%	(0.000091)%	(1,170)	(308)	521	(957)	(207)	-	750
Spiro	1,200	0.002301%	1,020	0.001886%	(0.000415)%	(5,357)	(1,411)	2,387	(4,382)	(946)	-	3,436
Springer	900	0.001726%	900	0.001664%	(0.000062)%	(798)	(210)	355	(653)	(141)	-	512
Sterling	1,080	0.002071%	240	0.000444%	(0.001627)%	(20,995)	(5,531)	9,352	(17,173)	(3,709)	-	13,464
Stigler	1,620	0.003106%	1,500	0.002773%	(0.000333)%	(4,298)	(1,132)	1,915	(3,516)	(759)	-	2,757
Stillwater	870,068	1.668360%	895,697	1.655972%	(0.012389)%	(159,843)	(42,108)	71,203	(130,748)	(28,239)	-	102,508
Stilwell	1,320	0.002531%	1,020	0.001886%	(0.000645)%	(8,326)	(2,193)	3,709	(6,811)	(1,471)	-	5,340
Stonebluff	780	0.001496%	540	0.000998%	(0.000497)%	(6,416)	(1,690)	2,858	(5,248)	(1,134)	-	4,115
Stonewall	600	0.001151%	600	0.001109%	(0.000041)%	(532)	(140)	237	(435)	(94)	-	341
Stratford	1,620	0.003106%	1,380	0.002551%	(0.000555)%	(7,161)	(1,886)	3,190	(5,857)	(1,265)	-	4,592
Stringtown	780	0.001496%	600	0.001109%	(0.000386)%	(4,985)	(1,313)	2,221	(4,078)	(881)	-	3,197
Strong City	120	0.000230%	-	0.000000%	(0.000230)%	(2,969)	(782)	1,323	(2,428)	(525)	-	1,904

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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Stroud	960	0.001841%	1,440	0.002662%	0.000821 %	10,599	2,792	(4,721)	8,670	1,873	6,797	-
Stuart	1,020	0.001956%	-	0.000000%	(0.001956)%	(25,235)	(6,648)	11,241	(20,642)	(4,458)	-	16,184
Sulphur	76,018	0.145765%	76,699	0.141802%	(0.003963)%	(51,135)	(13,471)	22,779	(41,828)	(9,034)	-	32,794
Summit	-	0.000000%	60	0.000111%	0.000111 %	1,431	377	(638)	1,171	253	918	-
Sumner	60	0.000115%	-	0.000000%	(0.000115)%	(1,484)	(391)	661	(1,214)	(262)	-	952
SW Lincoln	9,875	0.018935%	8,837	0.016338%	(0.002597)%	(33,514)	(8,829)	14,929	(27,413)	(5,921)	-	21,493
Sweetwater	1,020	0.001956%	1,140	0.002108%	0.000152 %	1,958	516	(872)	1,602	346	1,256	-
Taft	960	0.001841%	840	0.001553%	(0.000288)%	(3,713)	(978)	1,654	(3,037)	(656)	-	2,381
Tahlequah	159,890	0.306590%	166,484	0.307797%	0.001207 %	15,573	4,102	(6,937)	12,738	2,751	9,987	-
Talihina	960	0.001841%	900	0.001664%	(0.000177)%	(2,282)	(601)	1,017	(1,867)	(403)	-	1,464
Taloga	1,440	0.002761%	1,080	0.001997%	(0.000764)%	(9,864)	(2,598)	4,394	(8,068)	(1,743)	-	6,326
Tannehill	-	0.000000%	60	0.000111%	0.000111 %	1,431	377	(638)	1,171	253	918	-
Tecumseh	33,216	0.063692%	34,082	0.063011%	(0.000681)%	(8,784)	(2,314)	3,913	(7,185)	(1,552)	-	5,633
Temple	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498
Terral	1,080	0.002071%	780	0.001442%	(0.000629)%	(8,114)	(2,137)	3,614	(6,637)	(1,433)	-	5,203
Texhoma	1,260	0.002416%	1,140	0.002108%	(0.000308)%	(3,979)	(1,048)	1,773	(3,255)	(703)	-	2,552
Texola	540	0.001035%	600	0.001109%	0.000074 %	953	251	(424)	779	168	611	-
The Village	240,193	0.460571%	252,290	0.466436%	0.005864 %	75,665	19,933	(33,705)	61,892	13,368	48,524	-
Thomas	660	0.001266%	840	0.001553%	0.000287 %	3,709	977	(1,652)	3,034	655	2,378	-
Tia Juana Community Area	4,620	0.008859%	-	0.000000%	(0.008859)%	(114,302)	(30,111)	50,917	(93,496)	(20,194)	-	73,303
Tipton	660	0.001266%	600	0.001109%	(0.000156)%	(2,016)	(531)	898	(1,649)	(356)	-	1,293
Tishomingo	15,540	0.029798%	17,266	0.031922%	0.002123 %	27,398	7,218	(12,205)	22,411	4,840	17,571	-
Tonkawa	64,596	0.123863%	68,565	0.126764%	0.002900 %	37,421	9,858	(16,670)	30,610	6,611	23,999	-
Town of Mountain View	960	0.001841%	720	0.001331%	(0.000510)%	(6,576)	(1,732)	2,929	(5,379)	(1,162)	-	4,217
Tribbey	1,260	0.002416%	900	0.001664%	(0.000752)%	(9,704)	(2,556)	4,323	(7,938)	(1,714)	-	6,223
Tryon	480	0.000920%	480	0.000887%	(0.000033)%	(425)	(112)	190	(348)	(75)	-	273
Tulsa	9,451,811	18.123898%	8,666,674	16.023014%	(2.100884)%	(27,106,670)	(7,140,824)	12,074,884	(22,172,611)	(4,788,901)	-	17,383,710
Tushka	420	0.000805%	360	0.000666%	(0.000140)%	(1,804)	(475)	803	(1,475)	(319)	-	1,157

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Tuttle	89,990	0.172556%	118,931	0.219881%	0.047324 %	610,601	160,853	(271,997)	499,457	107,874	391,583	-
Tyrone	960	0.001841%	540	0.000998%	(0.000842)%	(10,870)	(2,863)	4,842	(8,891)	(1,920)	-	6,971
Union City	1,140	0.002186%	1,260	0.002329%	0.000144 %	1,852	488	(825)	1,515	327	1,188	-
Valliant	960	0.001841%	960	0.001775%	(0.000066)%	(851)	(224)	379	(696)	(150)	-	546
Vanoss	-	0.000000%	60	0.000111%	0.000111 %	1,431	377	(638)	1,171	253	918	-
Velma	900	0.001726%	720	0.001331%	(0.000395)%	(5,091)	(1,341)	2,268	(4,165)	(900)	-	3,265
Verden	720	0.001381%	780	0.001442%	0.000061 %	793	209	(353)	649	140	509	-
Vian	-	0.000000%	480	0.000887%	0.000887 %	11,450	3,016	(5,101)	9,366	2,023	7,343	-
Vici	1,320	0.002531%	1,320	0.002440%	(0.000091)%	(1,170)	(308)	521	(957)	(207)	-	750
Vinita	78,472	0.150470%	81,301	0.150310%	(0.000161)%	(2,072)	(546)	923	(1,695)	(366)	-	1,329
Wagoner	61,381	0.117698%	70,233	0.129847%	0.012149 %	156,751	41,294	(69,826)	128,219	27,693	100,526	-
Wakita	720	0.001381%	960	0.001775%	0.000394 %	5,087	1,340	(2,266)	4,161	899	3,262	-
Walker	-	0.000000%	60	0.000111%	0.000111 %	1,431	377	(638)	1,171	253	918	-
Walters	15,924	0.030534%	17,586	0.032513%	0.001979 %	25,531	6,726	(11,373)	20,884	4,511	16,373	-
Wanette	600	0.001151%	1,200	0.002219%	0.001068 %	13,781	3,630	(6,139)	11,272	2,435	8,838	-
Wapanucka	420	0.000805%	480	0.000887%	0.000082 %	1,059	279	(472)	866	187	679	-
Warner	300	0.000575%	1,140	0.002108%	0.001532 %	19,772	5,209	(8,807)	16,173	3,493	12,680	-
Warr Acres	218,787	0.419525%	226,999	0.419678%	0.000152 %	1,965	518	(875)	1,607	347	1,260	-
Washington	1,200	0.002301%	1,020	0.001886%	(0.000415)%	(5,357)	(1,411)	2,387	(4,382)	(946)	-	3,436
Watonga	28,415	0.054486%	24,465	0.045231%	(0.009255)%	(119,411)	(31,457)	53,192	(97,675)	(21,096)	-	76,579
Watts	780	0.001496%	780	0.001442%	(0.000054)%	(691)	(182)	308	(566)	(122)	-	443
Waukomis	780	0.001496%	1,020	0.001886%	0.000390 %	5,034	1,326	(2,242)	4,117	889	3,228	-
Waurika	2,280	0.004372%	1,020	0.001886%	(0.002486)%	(32,077)	(8,450)	14,289	(26,238)	(5,667)	-	20,571
Wayne	900	0.001726%	840	0.001553%	(0.000173)%	(2,229)	(587)	993	(1,823)	(394)	-	1,429
Waynoka	1,500	0.002876%	960	0.001775%	(0.001101)%	(14,211)	(3,744)	6,330	(11,624)	(2,511)	-	9,114
Weatherford	141,381	0.271099%	164,719	0.304534%	0.033435 %	431,394	113,644	(192,168)	352,870	76,214	276,656	-
Webbers Falls	1,020	0.001956%	960	0.001775%	(0.000181)%	(2,335)	(615)	1,040	(1,910)	(413)	-	1,498
Welch	720	0.001381%	720	0.001331%	(0.000049)%	(638)	(168)	284	(522)	(113)	-	409

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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, 2024

Entity	2023 Employer Allocations		2024 Employer Allocations		2024 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2023, Net Pension Liability	Employer Change in Proportion of June 30, 2023, Deferred Inflows	Employer Change in Proportion of June 30, 2023, Deferred Outflows	Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2024, (ONLY) Due to Changes in Proportion	June 30, 2024, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2024, (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	\$ 52,151,093	100.000000%	54,088,913	100.000000%	0.000000%	1,290,250,448	339,896,101	574,752,408	-	-	24,710,680	24,710,680
Weleetka	660	0.001266%	660	0.001220%	(0.000045)%	(585)	(154)	261	(479)	(103)	-	375
Wellston	660	0.001266%	-	0.000000%	(0.001266)%	(16,329)	(4,302)	7,274	(13,357)	(2,885)	-	10,472
Westville	1,960	0.003758%	1,380	0.002551%	(0.001207)%	(15,573)	(4,102)	6,937	(12,738)	(2,751)	-	9,987
Wetumka	1,020	0.001956%	900	0.001664%	(0.000292)%	(3,767)	(992)	1,678	(3,081)	(665)	-	2,416
Wewoka	48,288	0.092592%	55,982	0.103500%	0.010907 %	140,733	37,074	(62,691)	115,117	24,863	90,253	-
Whitefield	840	0.001611%	660	0.001220%	(0.000390)%	(5,038)	(1,327)	2,244	(4,121)	(890)	-	3,231
Whitehorn	840	0.001611%	960	0.001775%	0.000164 %	2,118	558	(943)	1,732	374	1,358	-
Wilburton	3,000	0.005753%	1,380	0.002551%	(0.003201)%	(41,303)	(10,881)	18,399	(33,785)	(7,297)	-	26,488
Willow	720	0.001381%	840	0.001553%	0.000172 %	2,224	586	(991)	1,819	393	1,426	-
Wilson	1,200	0.002301%	-	0.000000%	(0.002301)%	(29,689)	(7,821)	13,225	(24,285)	(5,245)	-	19,040
Wister	1,200	0.002301%	1,200	0.002219%	(0.000082)%	(1,064)	(280)	474	(870)	(188)	-	682
Woodcrest	1,560	0.002991%	2,460	0.004548%	0.001557 %	20,086	5,291	(8,948)	16,430	3,549	12,881	-
Woodward	172,292	0.330371%	182,285	0.337010%	0.006639 %	85,661	22,566	(38,158)	70,068	15,134	54,935	-
Wright City	960	0.001841%	1,090	0.002015%	0.000174 %	2,250	593	(1,002)	1,841	398	1,443	-
Wyandotte	1,500	0.002876%	1,380	0.002551%	(0.000325)%	(4,192)	(1,104)	1,867	(3,429)	(741)	-	2,688
Wynnewood	1,560	0.002991%	1,320	0.002440%	(0.000551)%	(7,108)	(1,872)	3,166	(5,814)	(1,256)	-	4,558
Yale	1,260	0.002416%	1,140	0.002108%	(0.000308)%	(3,979)	(1,048)	1,773	(3,255)	(703)	-	2,552
Yukon	548,301	1.051370%	577,616	1.067901%	0.016531 %	213,289	56,188	(95,011)	174,465	37,681	136,784	-
	<u>\$ 52,151,093</u>	<u>100.000000%</u>	<u>54,088,913</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>24,710,680</u>	<u>24,710,680</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, 2024, 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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
#9 Area	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Ada	286,367	0.529438%	6,973,265	1,021,683	1,416,426	252,097	2,690,206	-	1,469,985	-	1,469,985	1,198,086
Adair	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Afton	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Agra	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Alderson	300	0.000555%	7,305	1,070	1,484	264	2,818	-	1,540	-	1,540	1,255
Aline	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Allen	1,860	0.003439%	45,292	6,636	9,200	1,637	17,473	-	9,548	-	9,548	7,782
Altus	308,920	0.571134%	7,522,448	1,102,146	1,527,977	271,951	2,902,075	-	1,585,754	-	1,585,754	1,292,442
Alva	77,855	0.143939%	1,895,831	277,766	385,086	68,538	731,390	-	399,647	-	399,647	325,725
Amber	1,740	0.003217%	42,370	6,208	8,606	1,532	16,346	-	8,932	-	8,932	7,280
Ames	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Anadarko	135,772	0.251016%	3,306,156	484,399	671,554	119,524	1,275,478	-	696,948	-	696,948	568,035
Antlers	9,365	0.017314%	228,045	33,412	46,321	8,244	87,977	-	48,073	-	48,073	39,181
Apache	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Arapaho	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Ardmore	344,585	0.637071%	8,390,919	1,229,390	1,704,383	303,348	3,237,121	-	1,768,831	-	1,768,831	1,441,656
Arkoma	1,240	0.002293%	30,195	4,424	6,133	1,092	11,649	-	6,365	-	6,365	5,188
Arnett	1,680	0.003106%	40,909	5,994	8,310	1,479	15,782	-	8,624	-	8,624	7,029
Asher	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Atoka	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Atwood	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Avant	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Barnsdall	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Bartlesville	722,614	1.335974%	17,596,227	2,578,099	3,574,187	636,138	6,788,424	-	3,709,337	-	3,709,337	3,023,232
Bear Creek Rural	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Beaver	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765

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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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Beggs	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Bernice	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Berryhill	116,229	0.214885%	2,830,269	414,675	574,891	102,320	1,091,885	-	596,629	-	596,629	486,272
Bessie	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Bethany	244,202	0.451483%	5,946,513	871,249	1,207,870	214,978	2,294,097	-	1,253,543	-	1,253,543	1,021,679
Bethel Acres	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Big Cabin	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Billings	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Binger	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Bixby	421,737	0.779711%	10,269,632	1,504,648	2,085,992	371,267	3,961,907	-	2,164,869	-	2,164,869	1,764,440
Black Dog	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Blackgum	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Blackwell	129,265	0.238986%	3,147,706	461,184	639,369	113,796	1,214,349	-	663,546	-	663,546	540,812
Blair	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Blanchard	28,136	0.052018%	685,134	100,382	139,166	24,769	264,317	-	144,428	-	144,428	117,714
Bluejacket	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Boise City	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Bokchito	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Boley	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Boswell	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Bowlegs	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Braggs	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Braman	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Bray	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Bridge Creek	2,460	0.004548%	59,903	8,777	12,168	2,166	23,110	-	12,628	-	12,628	10,292
Bristow	64,444	0.119145%	1,569,263	229,919	318,752	56,732	605,404	-	330,805	-	330,805	269,617
Broken Arrow	2,640,020	4.880889%	64,286,590	9,418,907	13,058,043	2,324,085	24,801,035	-	13,551,804	-	13,551,804	11,045,169
Broken Bow	73,491	0.135871%	1,789,564	262,197	363,501	64,696	690,394	-	377,245	-	377,245	307,468
Bromide	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Buffalo	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Burbank	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Burlington	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Burns Flat	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Butler	2,280	0.004215%	55,520	8,134	11,277	2,007	21,419	-	11,704	-	11,704	9,539
Byars	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Byng	6,998	0.012938%	170,407	24,967	34,613	6,161	65,741	-	35,922	-	35,922	29,278
Cache	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Caddo	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Calera	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Calumet	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Calvin	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Camargo	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Canadian	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Caney	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Canton	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Canute	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Capron	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Carmen	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Carnegie	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Carney	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Carter	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Cashion	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Catoosa	101,705	0.188033%	2,476,598	362,857	503,052	89,534	955,443	-	522,074	-	522,074	425,508
Cedar Country	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Cement	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Central High	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Central Lincoln	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Chandler	63,097	0.116654%	1,536,462	225,114	312,090	55,546	592,750	-	323,891	-	323,891	263,982
Chattanooga	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Checotah	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Chelsea	1,500	0.002773%	36,526	5,352	7,419	1,320	14,091	-	7,700	-	7,700	6,276
Cherokee	1,560	0.002884%	37,987	5,566	7,716	1,373	14,655	-	8,008	-	8,008	6,527
Cheyenne	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Chickasha	457,529	0.845883%	11,141,196	1,632,345	2,263,026	402,776	4,298,146	-	2,348,597	-	2,348,597	1,914,184
Choctaw	84,252	0.155766%	2,051,603	300,589	416,726	74,169	791,485	-	432,484	-	432,484	352,489
Chouteau	17,881	0.033059%	435,417	63,795	88,443	15,741	167,979	-	91,787	-	91,787	74,810
Claremore	508,189	0.939544%	12,374,807	1,813,087	2,513,600	447,373	4,774,060	-	2,608,646	-	2,608,646	2,126,133
Clayton	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Cleo Springs	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Cleveland	29,316	0.054200%	713,868	104,592	145,003	25,808	275,402	-	150,485	-	150,485	122,651
Clinton	119,707	0.221315%	2,914,961	427,084	592,094	105,381	1,124,559	-	614,482	-	614,482	500,824
Coalgate	68,567	0.126767%	1,669,661	244,629	339,145	60,361	644,136	-	351,970	-	351,970	286,867

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Colcord	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Cole	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Collinsville	222,176	0.410761%	5,410,163	792,666	1,098,925	195,588	2,087,179	-	1,140,478	-	1,140,478	929,528
Colony	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Comanche	30,932	0.057187%	753,219	110,357	152,996	27,230	290,583	-	158,781	-	158,781	129,412
Commerce	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Copan	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Cordell	14,974	0.027684%	364,629	53,423	74,064	13,182	140,670	-	76,865	-	76,865	62,647
Corn	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
County Fire Departments	89,760	0.165949%	2,185,728	320,240	443,970	79,018	843,229	-	460,758	-	460,758	375,533
Covington	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Coweta	227,290	0.420216%	5,534,693	810,912	1,124,220	200,090	2,135,221	-	1,166,730	-	1,166,730	950,923
Coyle	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Crescent	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Cromwell	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Crowder	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Cushing	193,456	0.357663%	4,710,808	690,201	956,870	170,305	1,817,376	-	993,052	-	993,052	809,370
Custer City	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Cyril	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Dacoma	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Davenport	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Davidson	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Davis	14,254	0.026353%	347,096	50,855	70,503	12,548	133,906	-	73,169	-	73,169	59,635
Deer Creek	37,488	0.069308%	912,863	133,747	185,423	33,002	352,172	-	192,434	-	192,434	156,840

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Del City	385,802	0.713274%	9,394,586	1,376,442	1,908,250	339,633	3,624,324	-	1,980,407	-	1,980,407	1,614,097
Delaware	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Delhi	300	0.000555%	7,305	1,070	1,484	264	2,818	-	1,540	-	1,540	1,255
Depew	300	0.000555%	7,305	1,070	1,484	264	2,818	-	1,540	-	1,540	1,255
Dewar	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Dewey	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Dibble	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Dickson	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Dill City	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Dougherty	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Douglas	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Dover	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Drummond	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Drumright	32,881	0.060791%	800,679	117,311	162,636	28,946	308,893	-	168,785	-	168,785	137,566
Duncan	430,629	0.796150%	10,486,159	1,536,373	2,129,973	379,095	4,045,441	-	2,210,513	-	2,210,513	1,801,642
Durant	370,027	0.684109%	9,010,452	1,320,160	1,830,224	325,745	3,476,130	-	1,899,430	-	1,899,430	1,548,098
Dustin	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Eakly	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Earlsboro	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
East Duke	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Edmond	2,359,832	4.362876%	57,463,789	8,419,269	11,672,180	2,077,428	22,168,876	-	12,113,537	-	12,113,537	9,872,934
El Reno	313,282	0.579198%	7,628,666	1,117,709	1,549,553	275,791	2,943,053	-	1,608,145	-	1,608,145	1,310,692
Eldorado	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Elgin	11,278	0.020851%	274,628	40,237	55,783	9,928	105,948	-	57,892	-	57,892	47,184

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Elk City	163,287	0.301886%	3,976,169	582,566	807,649	143,746	1,533,961	-	838,188	-	838,188	683,151
Elmore City	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Empire City	120	0.000222%	2,922	428	594	106	1,127	-	616	-	616	502
Enid	983,090	1.817544%	23,939,025	3,507,410	4,862,551	865,442	9,235,403	-	5,046,417	-	5,046,417	4,112,997
Erick	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Eufaula	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Fairfax	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Fairland	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Fairmont	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Fairview	13,583	0.025112%	330,757	48,461	67,184	11,958	127,602	-	69,725	-	69,725	56,828
Fair Oaks	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Fanshawe	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Fargo	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Fitzhugh	1,560	0.002884%	37,987	5,566	7,716	1,373	14,655	-	8,008	-	8,008	6,527
Fletcher	2,160	0.003993%	52,598	7,706	10,684	1,902	20,292	-	11,088	-	11,088	9,037
Forest Park	240	0.000444%	5,844	856	1,187	211	2,255	-	1,232	-	1,232	1,004
Fort Cobb	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Fort Gibson	29,046	0.053700%	707,293	103,629	143,667	25,570	272,866	-	149,100	-	149,100	121,521
Fort Supply	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Foss	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Foyil	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Francis	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Frederick	51,763	0.095700%	1,260,470	184,677	256,030	45,568	486,275	-	265,711	-	265,711	216,563
Freedom	2,100	0.003882%	51,137	7,492	10,387	1,849	19,728	-	10,780	-	10,780	8,786

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Gage	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Garber	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Gate	2,220	0.004104%	54,059	7,920	10,981	1,954	20,855	-	11,396	-	11,396	9,288
Geary	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Gene Autry	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Geronimo	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Glencoe	1,220	0.002256%	29,708	4,353	6,034	1,074	11,461	-	6,263	-	6,263	5,104
Glenpool	331,459	0.612804%	8,071,291	1,182,560	1,639,459	291,793	3,113,812	-	1,701,452	-	1,701,452	1,386,740
Goldsby	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Goltry	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Goodwell	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Gooseneck Bend	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Gore	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Gotebo	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Gracemont	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Grandfield	1,440	0.002662%	35,065	5,138	7,123	1,268	13,528	-	7,392	-	7,392	6,025
Granite	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Greenfield	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Grove	88,852	0.164270%	2,163,617	317,001	439,479	78,219	834,699	-	456,097	-	456,097	371,734
Guthrie	310,963	0.574911%	7,572,197	1,109,435	1,538,082	273,750	2,921,267	-	1,596,242	-	1,596,242	1,300,990
Guymon	199,802	0.369395%	4,865,338	712,842	988,259	175,891	1,876,992	-	1,025,628	-	1,025,628	835,921
Haileyville	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Hardesty	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Harrah	65,040	0.120246%	1,583,776	232,046	321,700	57,257	611,003	-	333,865	-	333,865	272,111

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Hartshorne	1,620	0.002995%	39,448	5,780	8,013	1,426	15,219	-	8,316	-	8,316	6,778
Haskell	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Hauani Creek	120	0.000222%	2,922	428	594	106	1,127	-	616	-	616	502
Haworth	1,500	0.002773%	36,526	5,352	7,419	1,320	14,091	-	7,700	-	7,700	6,276
Healdton	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Heavener	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Helena	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Henryetta	103,252	0.190893%	2,514,268	368,376	510,704	90,896	969,976	-	530,015	-	530,015	431,980
Hickory	1,440	0.002662%	35,065	5,138	7,123	1,268	13,528	-	7,392	-	7,392	6,025
Hinton	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Hitchcock	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Hobart	30,153	0.055747%	734,250	107,578	149,142	26,545	283,265	-	154,782	-	154,782	126,152
Hogeye	120	0.000222%	2,922	428	594	106	1,127	-	616	-	616	502
Holdenville	72,939	0.134850%	1,776,123	260,227	360,770	64,210	685,208	-	374,412	-	374,412	305,158
Hollis	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Hominy	15,559	0.028766%	378,874	55,510	76,958	13,697	146,165	-	79,868	-	79,868	65,095
Hooker	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Howe	360	0.000666%	8,766	1,284	1,781	317	3,382	-	1,848	-	1,848	1,506
Hugo	74,073	0.136947%	1,803,737	264,273	366,379	65,209	695,861	-	380,233	-	380,233	309,903
Hulbert	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Hunter	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Hydro	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Idabel	72,419	0.133889%	1,763,460	258,372	358,198	63,753	680,323	-	371,743	-	371,743	302,983
Indiahoma	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263

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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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Inola	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Jacktown	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Jay	785	0.001451%	19,115	2,801	3,883	691	7,374	-	4,030	-	4,030	3,284
Jenks	214,413	0.396408%	5,221,127	764,970	1,060,528	188,754	2,014,252	-	1,100,629	-	1,100,629	897,049
Jet	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Kansas	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Kaw City	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Kellyville	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Kendrick	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Keota	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Ketchum	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Keyes	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Kiefer	2,774	0.005129%	67,549	9,897	13,721	2,442	26,060	-	14,240	-	14,240	11,606
Kildare	180	0.000333%	4,383	642	890	158	1,691	-	924	-	924	753
Kingfisher	170,691	0.315575%	4,156,462	608,981	844,270	150,264	1,603,516	-	876,194	-	876,194	714,128
Kingston	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Kinta	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Kiowa	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Konawa	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Krebs	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Kremlin	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Lahoma	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Lamont	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Langley	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Laverne	1,620	0.002995%	39,448	5,780	8,013	1,426	15,219	-	8,316	-	8,316	6,778
Lawton	1,325,002	2.449674%	32,264,854	4,727,264	6,553,713	1,166,437	12,447,414	-	6,801,527	-	6,801,527	5,543,470
Leedey	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Lehigh	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Lenapah	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Lexington	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Liberty	120	0.000222%	2,922	428	594	106	1,127	-	616	-	616	502
Limestone FPD	68,178	0.126048%	1,660,189	243,241	337,221	60,019	640,482	-	349,973	-	349,973	285,239
Lindsay	77,997	0.144201%	1,899,289	278,273	385,788	68,663	732,724	-	400,376	-	400,376	326,320
Loco	2,280	0.004215%	55,520	8,134	11,277	2,007	21,419	-	11,704	-	11,704	9,539
Locust Grove	6,175	0.011416%	150,366	22,031	30,543	5,436	58,010	-	31,698	-	31,698	25,835
Lone Grove	29,595	0.054715%	720,662	105,587	146,383	26,053	278,023	-	151,918	-	151,918	123,818
Lone Wolf	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Lotawatah	300	0.000555%	7,305	1,070	1,484	264	2,818	-	1,540	-	1,540	1,255
Loyal	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Luther	8,326	0.015393%	202,745	29,705	41,182	7,330	78,217	-	42,739	-	42,739	34,834
Macomb	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Madill	35,356	0.065366%	860,947	126,141	174,878	31,125	332,143	-	181,490	-	181,490	147,920
Manchester	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Mangum	33,693	0.062292%	820,451	120,208	166,652	29,661	316,521	-	172,954	-	172,954	140,963
Manitou	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Mannford	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Marietta	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Marland	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Marlow	33,097	0.061190%	805,938	118,082	163,704	29,136	310,922	-	169,894	-	169,894	138,469
Marshall	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Maud	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
McAlester	353,269	0.653126%	8,602,382	1,260,372	1,747,336	310,993	3,318,701	-	1,813,408	-	1,813,408	1,477,987
McCloud	23,397	0.043257%	569,736	83,474	115,726	20,597	219,798	-	120,102	-	120,102	97,887
Medford	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Meeker	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Meno	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Miami	187,693	0.347008%	4,570,474	669,640	928,365	165,232	1,763,237	-	963,469	-	963,469	785,260
Midwest City	1,471,779	2.721036%	35,838,991	5,250,926	7,279,700	1,295,649	13,826,275	-	7,554,966	-	7,554,966	6,157,547
Milburn	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Mill Creek	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Millerton	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Minco	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Monkey Island	45,884	0.084831%	1,117,312	163,702	226,951	40,393	431,046	-	235,533	-	235,533	191,967
Moore	1,205,389	2.228532%	29,352,182	4,300,515	5,962,084	1,061,138	11,323,738	-	6,187,527	-	6,187,527	5,043,040
Mooreland	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Morgan's Corner	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Morris	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Morrison	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Mountain Park	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Mt. View	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Muldrow	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Mulhall	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Muskogee	855,508	1.581670%	20,832,301	3,052,231	4,231,506	753,128	8,036,865	-	4,391,511	-	4,391,511	3,579,227
Mustang	297,389	0.549815%	7,241,659	1,061,007	1,470,943	261,800	2,793,750	-	1,526,563	-	1,526,563	1,244,200
Nash	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Newcastle	178,038	0.329158%	4,335,367	635,193	880,610	156,732	1,672,535	-	913,908	-	913,908	744,866
Newkirk	42,461	0.078502%	1,033,959	151,490	210,020	37,380	398,890	-	217,962	-	217,962	177,646
Nichols Hills	216,400	0.400082%	5,269,512	772,059	1,070,356	190,503	2,032,918	-	1,110,829	-	1,110,829	905,362
Nicoma Park	15,563	0.028773%	378,971	55,525	76,978	13,701	146,203	-	79,888	-	79,888	65,112
Noble	104,151	0.192555%	2,536,160	371,584	515,151	91,687	978,422	-	534,630	-	534,630	435,741
Norman	2,195,378	4.058832%	53,459,203	7,832,540	10,858,759	1,932,654	20,623,952	-	11,269,359	-	11,269,359	9,184,901
Nowata	30,308	0.056034%	738,024	108,131	149,909	26,681	284,721	-	155,578	-	155,578	126,801
NW Rogers	166,435	0.307706%	4,052,825	593,797	823,219	146,517	1,563,534	-	854,347	-	854,347	696,322
Oak Cliff FPD	70,604	0.130533%	1,719,264	251,897	349,221	62,155	663,272	-	362,426	-	362,426	295,389
Oak Grove FPD	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Okarche	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Okay	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Okeene	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Okemah	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Oklahoma City	13,846,521	25.599555%	337,173,817	49,400,798	68,487,536	12,189,488	130,077,822	-	71,077,241	-	71,077,241	57,930,308
Okmulgee	161,782	0.299104%	3,939,521	577,196	800,205	142,421	1,519,822	-	830,463	-	830,463	676,855
Olustee	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Orlando	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Owasso	830,492	1.535420%	20,223,142	2,962,980	4,107,772	731,106	7,801,858	-	4,263,098	-	4,263,098	3,474,566
Paden	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Panama	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Paoli	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Pauls Valley	89,283	0.165067%	2,174,112	318,539	441,611	78,598	838,748	-	458,309	-	458,309	373,537
Pawhuska	49,331	0.091204%	1,201,249	176,000	244,001	43,427	463,428	-	253,227	-	253,227	206,388
Pawnee	3,040	0.005620%	74,026	10,846	15,036	2,676	28,559	-	15,605	-	15,605	12,719
Perkins	18,414	0.034044%	448,396	65,696	91,079	16,210	172,986	-	94,523	-	94,523	77,039
Pernell	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Perry	90,500	0.167317%	2,203,747	322,881	447,630	79,670	850,181	-	464,556	-	464,556	378,629
Piedmont	74,220	0.137219%	1,807,316	264,798	367,106	65,338	697,242	-	380,988	-	380,988	310,518
Pink	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Ponca City	647,339	1.196805%	15,763,220	2,309,538	3,201,862	569,871	6,081,271	-	3,322,934	-	3,322,934	2,708,301
Pond Creek	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Porter	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Porum	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Poteau	51,651	0.095493%	1,257,743	184,277	255,476	45,470	485,223	-	265,136	-	265,136	216,095
Prague	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Prue	240	0.000444%	5,844	856	1,187	211	2,255	-	1,232	-	1,232	1,004
Pryor	173,791	0.321306%	4,231,949	620,041	859,603	152,993	1,632,638	-	892,107	-	892,107	727,097
Purcell	138,265	0.255625%	3,366,863	493,294	683,885	121,719	1,298,897	-	709,745	-	709,745	578,465
Quapaw	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Quinton	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Ralston	2,040	0.003772%	49,676	7,278	10,090	1,796	19,164	-	10,472	-	10,472	8,535
Ramona	3,600	0.006656%	87,663	12,844	17,806	3,169	33,819	-	18,480	-	18,480	15,061
Ratliff City	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Rattan	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514

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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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Ravia	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Redbird	180	0.000333%	4,383	642	890	158	1,691	-	924	-	924	753
Redland	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Red Oak	1,500	0.002773%	36,526	5,352	7,419	1,320	14,091	-	7,700	-	7,700	6,276
Red Rock	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Reydon	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Richland FPD	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Ringling	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Ringwood	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Ripley	420	0.000776%	10,227	1,498	2,077	370	3,946	-	2,156	-	2,156	1,757
Rocky	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Roff	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Roland	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Roosevelt	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Rush Springs	1,620	0.002995%	39,448	5,780	8,013	1,426	15,219	-	8,316	-	8,316	6,778
Ryan	1,440	0.002662%	35,065	5,138	7,123	1,268	13,528	-	7,392	-	7,392	6,025
Salina	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Sallisaw	45,810	0.084694%	1,115,510	163,438	226,585	40,328	430,351	-	235,153	-	235,153	191,657
Sand Springs	384,864	0.711540%	9,371,745	1,373,095	1,903,611	338,807	3,615,513	-	1,975,592	-	1,975,592	1,610,173
Sapulpa	557,241	1.030231%	13,569,262	1,988,091	2,756,220	490,555	5,234,867	-	2,860,441	-	2,860,441	2,331,354
Savanna	1,120	0.002071%	27,273	3,996	5,540	986	10,522	-	5,749	-	5,749	4,686
Sayre	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Seiling	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Seminole	168,136	0.310851%	4,094,246	599,866	831,633	148,015	1,579,513	-	863,079	-	863,079	703,438

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Sentinel	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Sequoyah	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Shady Point	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Shattuck	1,620	0.002995%	39,448	5,780	8,013	1,426	15,219	-	8,316	-	8,316	6,778
Shawnee	611,643	1.130810%	14,893,994	2,182,184	3,025,303	538,447	5,745,934	-	3,139,698	-	3,139,698	2,558,958
Shidler	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Skiatook	224,190	0.414484%	5,459,205	799,852	1,108,887	197,361	2,106,099	-	1,150,817	-	1,150,817	937,954
Slaughterville	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Snyder	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Soper	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Spavinaw	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
South Coffeyville	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Spencer	47,027	0.086944%	1,145,145	167,780	232,605	41,399	441,784	-	241,400	-	241,400	196,749
Sperry	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Spiro	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Springer	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Sterling	240	0.000444%	5,844	856	1,187	211	2,255	-	1,232	-	1,232	1,004
Stigler	1,500	0.002773%	36,526	5,352	7,419	1,320	14,091	-	7,700	-	7,700	6,276
Stillwater	895,697	1.655972%	21,810,935	3,195,615	4,430,288	788,508	8,414,411	-	4,597,810	-	4,597,810	3,747,367
Stilwell	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Stonebluff	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Stonewall	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Stratford	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Stringtown	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510

See Independent Auditors' Report.
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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Stroud	1,440	0.002662%	35,065	5,138	7,123	1,268	13,528	-	7,392	-	7,392	6,025
Sulphur	76,699	0.141802%	1,867,682	273,642	379,368	67,520	720,530	-	393,713	-	393,713	320,889
Summit	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
SW Lincoln	8,837	0.016338%	215,188	31,528	43,709	7,779	83,017	-	45,362	-	45,362	36,972
Sweetwater	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Taft	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Tahlequah	166,484	0.307797%	4,054,018	593,972	823,462	146,561	1,563,994	-	854,599	-	854,599	696,527
Talihina	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Taloga	1,080	0.001997%	26,299	3,853	5,342	951	10,146	-	5,544	-	5,544	4,518
Tannehill	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Tecumseh	34,082	0.063011%	829,924	121,596	168,576	30,003	320,175	-	174,950	-	174,950	142,590
Temple	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Terral	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Texhoma	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Texola	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
The Village	252,290	0.466436%	6,143,462	900,105	1,247,874	222,098	2,370,078	-	1,295,060	-	1,295,060	1,055,517
Thomas	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Tipton	600	0.001109%	14,610	2,141	2,968	528	5,637	-	3,080	-	3,080	2,510
Tishomingo	17,266	0.031922%	420,441	61,601	85,401	15,200	162,201	-	88,630	-	88,630	72,237
Tonkawa	68,565	0.126764%	1,669,612	244,622	339,136	60,360	644,117	-	351,959	-	351,959	286,858
Town of Mountain View	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Tribbey	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Tryon	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Tulsa	8,666,674	16.023014%	211,040,416	30,920,446	42,867,024	7,629,521	81,416,991	-	44,487,946	-	44,487,946	36,259,151
Tushka	360	0.000666%	8,766	1,284	1,781	317	3,382	-	1,848	-	1,848	1,506
Tuttle	118,931	0.219881%	2,896,065	424,315	588,255	104,698	1,117,269	-	610,499	-	610,499	497,577
Tyrone	540	0.000998%	13,149	1,927	2,671	475	5,073	-	2,772	-	2,772	2,259
Union City	1,260	0.002329%	30,682	4,495	6,232	1,109	11,837	-	6,468	-	6,468	5,272
Valliant	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Vanoss	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Velma	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Verden	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Vian	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Vici	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Vinita	81,301	0.150310%	1,979,744	290,061	402,130	71,572	763,763	-	417,336	-	417,336	340,143
Wagoner	70,233	0.129847%	1,710,229	250,573	347,386	61,828	659,787	-	360,521	-	360,521	293,837
Wakita	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Walker	60	0.000111%	1,461	214	297	53	564	-	308	-	308	251
Walters	17,586	0.032513%	428,233	62,742	86,984	15,481	165,207	-	90,273	-	90,273	73,575
Wanette	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Wapanucka	480	0.000887%	11,688	1,713	2,374	423	4,509	-	2,464	-	2,464	2,008
Warner	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Warr Acres	226,999	0.419678%	5,527,606	809,874	1,122,780	199,834	2,132,488	-	1,165,236	-	1,165,236	949,706
Washington	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Watonga	24,465	0.045231%	595,742	87,285	121,009	21,537	229,831	-	125,584	-	125,584	102,355
Watts	780	0.001442%	18,994	2,783	3,858	687	7,328	-	4,004	-	4,004	3,263
Waukomis	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Waurika	1,020	0.001886%	24,838	3,639	5,045	898	9,582	-	5,236	-	5,236	4,267
Wayne	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514

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, 2024

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
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2024, 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	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198
Waynoka	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Weatherford	164,719	0.304534%	4,011,039	587,675	814,732	145,007	1,547,413	-	845,539	-	845,539	689,142
Webbers Falls	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Welch	720	0.001331%	17,533	2,569	3,561	634	6,764	-	3,696	-	3,696	3,012
Weleetka	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Westville	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Wetumka	900	0.001664%	21,916	3,211	4,452	792	8,455	-	4,620	-	4,620	3,765
Wewoka	55,982	0.103500%	1,363,206	199,729	276,898	49,283	525,909	-	287,368	-	287,368	234,214
Whitefield	660	0.001220%	16,072	2,355	3,264	581	6,200	-	3,388	-	3,388	2,761
Whitehorn	960	0.001775%	23,377	3,425	4,748	845	9,018	-	4,928	-	4,928	4,016
Wilburton	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Willow	840	0.001553%	20,455	2,997	4,155	739	7,891	-	4,312	-	4,312	3,514
Wister	1,200	0.002219%	29,221	4,281	5,935	1,056	11,273	-	6,160	-	6,160	5,020
Woodcrest	2,460	0.004548%	59,903	8,777	12,168	2,166	23,110	-	12,628	-	12,628	10,292
Woodward	182,285	0.337010%	4,438,785	650,346	901,616	160,471	1,712,433	-	935,709	-	935,709	762,634
Wright City	1,090	0.002015%	26,542	3,889	5,391	960	10,240	-	5,595	-	5,595	4,560
Wyandotte	1,380	0.002551%	33,604	4,923	6,826	1,215	12,964	-	7,084	-	7,084	5,774
Wynnewood	1,320	0.002440%	32,143	4,709	6,529	1,162	12,400	-	6,776	-	6,776	5,523
Yale	1,140	0.002108%	27,760	4,067	5,639	1,004	10,709	-	5,852	-	5,852	4,769
Yukon	577,616	1.067901%	14,065,410	2,060,784	2,856,999	508,492	5,426,275	-	2,965,030	-	2,965,030	2,416,598
	\$ 54,088,913	100.0000%	1,317,108,120	192,975,221	267,534,088	47,616,016	508,125,325	-	277,650,298	-	277,650,298	226,294,198

- 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 proportion

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

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

June 30, 2024

(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, 2024, there were 473 cities, 28 fire protection districts, and 135 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

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

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

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

See Independent Auditors’ Report.

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

(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, 2024, the State's contribution to the System totaled \$140,575,152. 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 2024.

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, 2024. The System's actuarial report is dated July 1, 2024.

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, 2024, the membership's remaining service life was 4.63 years.

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

(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, 2024 and 2023. 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, 2023, and June 30, 2024.

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.

2024 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2024 and that of fiscal year 2023.

Employer Change in Proportion of June 30, 2023, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2023.

Employer Change in Proportion of June 30, 2023, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2023.

Employer Change in Proportion of June 30, 2023, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in 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

Total Change in Proportionate Share of June 30, 2023, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2023, to be amortized as part of pension expense commencing in 2024. 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, 2024. **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, 2024, the System had a net pension liability of \$1,317,108,120 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2024, was calculated as follows:

Total pension liability	\$ 4,694,324,677
Plan fiduciary net position	<u>3,377,216,557</u>
Employer' net pension liability	<u>\$ 1,317,108,120</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>71.94%</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 (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Employers' net pension liability	<u>\$ 1,752,984,732</u>	<u>1,317,108,120</u>	<u>953,904,822</u>

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

See Independent Auditors’ Report.

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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, 2018, to June 30, 2023. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2024, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of \$147,868,663. 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 4.63 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2024, \$31,937,076 was included as a component of the calculation for pension expense, with the remaining balance of \$115,931,587 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 2024.

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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 2024, the System's estimated investment return was \$231,085,716. Actual investment earnings for fiscal year 2024 were \$351,612,532, which were greater than the expected return by \$120,526,816. This amount is amortized over 5 years, resulting in \$24,105,363 used as a component of pension expense for fiscal year 2024, with the remaining balance of \$96,421,453 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, 2024, certain changes in assumptions were made due to the most recent experience study that increased the total pension liability by \$60,733,376. Deferred inflows and outflows resulting from changes in assumptions will be amortized over the expected remaining service life of its members, calculated as of the beginning of the measurement date, which is 4.63 years. For fiscal year 2024, \$13,117,360 was included as a component of the calculation of pension expense, with the remaining balance of \$47,616,016 recognized as a deferred outflow.

*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, 2023, and June 30, 2024. Proportionate changes are then multiplied by the June 30, 2023, net pension liability, deferred outflows, and deferred inflows to determine the net effect of a change in proportion of each employer's pension expense for the current year, as well as remaining deferred inflows or deferred outflows to be amortized over future periods.

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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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, 2024.

	Total Fiscal (Gains)/Losses	Amount Included in 2024 Pension Expense Calculation	Deferred Inflows Balance for 2024	Deferred Outflows Balance for 2024	Amortization Period (Years)
Differences between Expected and Actual Experience					
2019	\$ (26,456,744)	(1,638,034)	-	-	5.33
2020	44,958,487	6,614,363	-	-	4.69
2021	187,276,430	42,370,233	-	17,795,498	4.42
2022	41,194,963	9,113,930	-	13,853,173	4.52
2023	82,003,803	18,304,420	-	45,394,963	4.48
2024	147,868,663	31,937,076	-	115,931,587	4.63
Changes in Assumptions					
2019	(33,414,214)	(2,068,799)	-	-	5.33
2024	60,733,376	13,117,360	-	47,616,016	4.63
Differences between Projected and Actual Earnings					
2020	100,023,481	20,004,697	-	-	5.00
2021	(709,131,058)	(141,826,212)	(141,826,210)	-	5.00
2022	668,835,217	133,767,043	-	267,534,088	5.00
2023	(65,671,057)	(13,134,211)	(39,402,635)	-	5.00
2024	(120,526,816)	(24,105,363)	(96,421,453)	-	5.00
			<u>\$ (277,650,298)</u>	<u>508,125,325</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>
2025	\$ (179,065,787)	224,035,327
2026	(37,239,574)	201,865,144
2027	(37,239,574)	53,840,559
2028	<u>(24,105,363)</u>	<u>28,384,295</u>
	<u>\$ (277,650,298)</u>	<u>508,125,325</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, 2024, the Plan's collective pension expense allocated to all participating employers was \$224,571,468. This amount as of June 30, 2024, was calculated as follows:

Service cost	\$ 72,259,510
Interest on total pension liability	324,755,940
Changes in benefit terms	-
Expensed portion of differences between expected and actual experience	106,701,988
Changes in assumptions	11,048,561
Employee contributions	(34,768,864)
Projected earnings on pension plan investments	(231,085,716)
Differences between projected and actual earnings on plan investments	(25,294,046)
Pension plan administrative expense	2,676,825
Other changes in fiduciary net position	-
Total Plan (collective) pension expense	<u>\$ 226,294,198</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, 2024, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)–(b)
Balances at June 30, 2023	\$ 4,426,932,181	3,136,681,733	1,290,250,448
Changes for the year:			
Service cost	72,259,510	-	72,259,510
Interest	324,755,940	-	324,755,940
Changes in assumptions	60,733,376	-	60,733,376
Changes in benefit terms	-	-	-
Difference between expected and actual experience	147,868,663	-	147,868,663
Contributions—employer/municipalities	-	54,480,094	(54,480,094)
Contributions—State of Oklahoma, a non-employer contributing entity	-	140,575,152	(140,575,152)
Contributions—employee	-	34,768,864	(34,768,864)
Net investment income (loss)	-	351,612,532	(351,612,532)
Benefit payments, including refunds	(338,224,993)	(338,224,993)	-
Administrative expense	-	(2,676,825)	2,676,825
Other changes	-	-	-
Balances at June 30, 2024	<u>\$ 4,694,324,677</u>	<u>3,377,216,557</u>	<u>1,317,108,120</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, 2024.

(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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