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, 2025
(With Independent Auditors' Report Thereon)

F&C CPAs

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, 2025. 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, 2025, 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, 2025, 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, 2025, and our report thereon, dated October 16, 2025, expressed an unmodified opinion on those financial statements.

(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)

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, 2025, and is not intended to be and should not be used by anyone other than these specified parties.

Finley & Cook, PLLC

Shawnee, Oklahoma
April 17, 2026

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
#9 Area	60	0.000111%	-	0.000000%	(0.000111)%	(1,461)	(308)	564	(1,205)	(267)	-	938
Ada	286,367	0.529438%	299,815	0.525423%	(0.004014)%	(52,875)	(11,146)	20,399	(43,623)	(9,672)	-	33,950
Adair	1,080	0.001997%	1,080	0.001893%	(0.000104)%	(1,370)	(289)	529	(1,130)	(251)	-	880
Afton	1,020	0.001886%	1,560	0.002734%	0.000848 %	11,170	2,355	(4,309)	9,216	2,043	7,172	-
Agra	1,200	0.002219%	960	0.001682%	(0.000536)%	(7,062)	(1,489)	2,724	(5,826)	(1,292)	-	4,534
Alderson	300	0.000555%	300	0.000526%	(0.000029)%	(381)	(80)	147	(314)	(70)	-	244
Aline	840	0.001553%	720	0.001262%	(0.000291)%	(3,835)	(809)	1,480	(3,164)	(702)	-	2,463
Allen	1,860	0.003439%	1,140	0.001998%	(0.001441)%	(18,979)	(4,001)	7,322	(15,658)	(3,472)	-	12,186
Altus	308,920	0.571134%	315,267	0.552503%	(0.018631)%	(245,393)	(51,729)	94,670	(202,452)	(44,890)	-	157,563
Alva	77,855	0.143939%	79,727	0.139721%	(0.004218)%	(55,557)	(11,712)	21,433	(45,835)	(10,163)	-	35,672
Amber	1,740	0.003217%	1,080	0.001893%	(0.001324)%	(17,442)	(3,677)	6,729	(14,390)	(3,191)	-	11,199
Ames	1,020	0.001886%	1,200	0.002103%	0.000217 %	2,861	603	(1,104)	2,360	523	1,837	-
Anadarko	135,772	0.251016%	146,106	0.256049%	0.005033 %	66,291	13,974	(25,574)	54,691	12,127	42,565	-
Antlers	9,365	0.017314%	1,845	0.003233%	(0.014081)%	(185,459)	(39,095)	71,548	(153,006)	(33,926)	-	119,080
Apache	900	0.001664%	840	0.001472%	(0.000192)%	(2,527)	(533)	975	(2,085)	(462)	-	1,622
Arapaho	1,020	0.001886%	840	0.001472%	(0.000414)%	(5,449)	(1,149)	2,102	(4,495)	(997)	-	3,499
Ardmore	344,585	0.637071%	331,606	0.581136%	(0.055935)%	(736,724)	(155,304)	284,220	(607,808)	(134,769)	-	473,039
Arkoma	1,240	0.002293%	900	0.001577%	(0.000715)%	(9,421)	(1,986)	3,635	(7,772)	(1,723)	-	6,049
Arnett	1,680	0.003106%	1,500	0.002629%	(0.000477)%	(6,286)	(1,325)	2,425	(5,186)	(1,150)	-	4,036
Asher	1,080	0.001997%	900	0.001577%	(0.000419)%	(5,525)	(1,165)	2,131	(4,558)	(1,011)	-	3,547
Atoka	1,080	0.001997%	1,080	0.001893%	(0.000104)%	(1,370)	(289)	529	(1,130)	(251)	-	880
Atwood	960	0.001775%	1,080	0.001893%	0.000118 %	1,552	327	(599)	1,280	284	997	-
Avant	60	0.000111%	360	0.000631%	0.000520 %	6,849	1,444	(2,642)	5,650	1,253	4,397	-
Barnsdall	1,200	0.002219%	1,500	0.002629%	0.000410 %	5,402	1,139	(2,084)	4,457	988	3,469	-
Bartlesville	722,614	1.335974%	767,964	1.345850%	0.009876 %	130,071	27,419	(50,180)	107,311	23,794	83,517	-
Bear Creek Rural	480	0.000887%	-	0.000000%	(0.000887)%	(11,688)	(2,464)	4,509	(9,643)	(2,138)	-	7,505
Beaver	900	0.001664%	960	0.001682%	0.000018 %	243	51	(94)	201	44	156	-
Beggs	600	0.001109%	780	0.001367%	0.000258 %	3,394	715	(1,309)	2,800	621	2,179	-

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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Berlin	-	0.000000%	840	0.001472%	0.001472 %	19,389	4,087	(7,480)	15,996	3,547	12,449	-
Bernice	60	0.000111%	-	0.000000%	(0.000111)%	(1,461)	(308)	564	(1,205)	(267)	-	938
Berryhill	116,229	0.214885%	146,091	0.256023%	0.041138 %	541,833	114,220	(209,033)	447,020	99,117	347,902	-
Bessie	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Bethany	244,202	0.451483%	261,115	0.457602%	0.006119 %	80,595	16,990	(31,093)	66,492	14,743	51,749	-
Bethel Acres	1,380	0.002551%	1,200	0.002103%	(0.000448)%	(5,905)	(1,245)	2,278	(4,872)	(1,080)	-	3,792
Big Cabin	480	0.000887%	300	0.000526%	(0.000362)%	(4,764)	(1,004)	1,838	(3,930)	(871)	-	3,059
Billings	1,020	0.001886%	1,020	0.001788%	(0.000098)%	(1,294)	(273)	499	(1,068)	(237)	-	831
Binger	480	0.000887%	780	0.001367%	0.000480 %	6,316	1,331	(2,437)	5,211	1,155	4,055	-
Bixby	421,737	0.779711%	488,585	0.856241%	0.076530 %	1,007,984	212,486	(388,869)	831,601	184,391	647,211	-
Black Dog	420	0.000776%	660	0.001157%	0.000380 %	5,007	1,055	(1,932)	4,131	916	3,215	-
Blackgum	480	0.000887%	-	0.000000%	(0.000887)%	(11,688)	(2,464)	4,509	(9,643)	(2,138)	-	7,505
Blackwell	129,265	0.238986%	136,273	0.238817%	(0.000169)%	(2,225)	(469)	858	(1,836)	(407)	-	1,429
Blair	480	0.000887%	660	0.001157%	0.000269 %	3,546	747	(1,368)	2,925	649	2,277	-
Blanchard	28,136	0.052018%	40,978	0.071814%	0.019796 %	260,728	54,962	(100,586)	215,105	47,695	167,410	-
Bluejacket	480	0.000887%	1,080	0.001893%	0.001005 %	13,240	2,791	(5,108)	10,924	2,422	8,501	-
Boise City	1,260	0.002329%	1,400	0.002453%	0.000124 %	1,633	344	(630)	1,347	299	1,049	-
Bokchito	60	0.000111%	5,520	0.009674%	0.009563 %	125,953	26,551	(48,591)	103,913	23,041	80,872	-
Bokoshe	-	0.000000%	480	0.000841%	0.000841 %	11,079	2,336	(4,274)	9,141	2,027	7,114	-
Boley	480	0.000887%	540	0.000946%	0.000059 %	776	164	(299)	640	142	498	-
Boswell	1,080	0.001997%	960	0.001682%	(0.000314)%	(4,140)	(873)	1,597	(3,416)	(757)	-	2,658
Bowlegs	900	0.001664%	60	0.000105%	(0.001559)%	(20,531)	(4,328)	7,921	(16,938)	(3,756)	-	13,182
Braggs	1,260	0.002329%	1,320	0.002313%	(0.000016)%	(214)	(45)	82	(176)	(39)	-	137
Braman	480	0.000887%	840	0.001472%	0.000585 %	7,701	1,623	(2,971)	6,353	1,409	4,944	-
Bray	840	0.001553%	900	0.001577%	0.000024 %	319	67	(123)	263	58	205	-
Bridge Creek	2,460	0.004548%	300	0.000526%	(0.004022)%	(52,978)	(11,168)	20,438	(43,708)	(9,691)	-	34,017
Bristow	64,444	0.119145%	70,264	0.123137%	0.003992 %	52,585	11,085	(20,287)	43,383	9,619	33,764	-
Broken Arrow	2,640,020	4.880889%	2,758,395	4.834062%	(0.046827)%	(616,768)	(130,017)	237,942	(508,843)	(112,825)	-	396,017

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Broken Bow	73,491	0.135871%	74,643	0.130811%	(0.005060)%	(66,640)	(14,048)	25,709	(54,979)	(12,190)	-	42,788
Bromide	480	0.000887%	480	0.000841%	(0.000046)%	(609)	(128)	235	(502)	(111)	-	391
Brushy Mtn	-	0.000000%	2,940	0.005152%	0.005152 %	67,862	14,305	(26,180)	55,987	12,414	43,573	-
Buffalo	1,380	0.002551%	1,380	0.002418%	(0.000133)%	(1,751)	(369)	675	(1,444)	(320)	-	1,124
Burbank	480	0.000887%	-	0.000000%	(0.000887)%	(11,688)	(2,464)	4,509	(9,643)	(2,138)	-	7,505
Burlington	1,080	0.001997%	960	0.001682%	(0.000314)%	(4,140)	(873)	1,597	(3,416)	(757)	-	2,658
Burns Flat	840	0.001553%	780	0.001367%	(0.000186)%	(2,451)	(517)	945	(2,022)	(448)	-	1,573
Butler	2,280	0.004215%	1,080	0.001893%	(0.002323)%	(30,591)	(6,449)	11,802	(25,238)	(5,596)	-	19,642
Byars	840	0.001553%	240	0.000421%	(0.001132)%	(14,915)	(3,144)	5,754	(12,305)	(2,728)	-	9,577
Byng	6,998	0.012938%	6,581	0.011533%	(0.001405)%	(18,503)	(3,900)	7,138	(15,265)	(3,385)	-	11,880
Cache	660	0.001220%	960	0.001682%	0.000462 %	6,087	1,283	(2,348)	5,022	1,114	3,909	-
Caddo	660	0.001220%	720	0.001262%	0.000042 %	548	115	(211)	452	100	352	-
Calera	1,320	0.002440%	1,560	0.002734%	0.000293 %	3,865	815	(1,491)	3,189	707	2,482	-
Calumet	1,020	0.001886%	1,020	0.001788%	(0.000098)%	(1,294)	(273)	499	(1,068)	(237)	-	831
Calvin	960	0.001775%	-	0.000000%	(0.001775)%	(23,377)	(4,928)	9,018	(19,286)	(4,276)	-	15,010
Camargo	900	0.001664%	900	0.001577%	(0.000087)%	(1,142)	(241)	440	(942)	(209)	-	733
Canadian	480	0.000887%	-	0.000000%	(0.000887)%	(11,688)	(2,464)	4,509	(9,643)	(2,138)	-	7,505
Caney	1,020	0.001886%	840	0.001472%	(0.000414)%	(5,449)	(1,149)	2,102	(4,495)	(997)	-	3,499
Canton	1,320	0.002440%	1,440	0.002524%	0.000083 %	1,095	231	(423)	904	200	703	-
Canute	1,020	0.001886%	1,080	0.001893%	0.000007 %	91	19	(35)	75	17	58	-
Capron	720	0.001331%	780	0.001367%	0.000036 %	472	99	(182)	389	86	303	-
Carmen	900	0.001664%	-	0.000000%	(0.001664)%	(21,916)	(4,620)	8,455	(18,081)	(4,009)	-	14,072
Carnegie	960	0.001775%	840	0.001472%	(0.000303)%	(3,988)	(841)	1,538	(3,290)	(729)	-	2,560
Carney	480	0.000887%	360	0.000631%	(0.000257)%	(3,379)	(712)	1,303	(2,788)	(618)	-	2,169
Carter	1,320	0.002440%	1,200	0.002103%	(0.000337)%	(4,444)	(937)	1,715	(3,667)	(813)	-	2,854
Cashion	600	0.001109%	-	0.000000%	(0.001109)%	(14,610)	(3,080)	5,637	(12,054)	(2,673)	-	9,381
Catoosa	101,705	0.188033%	116,438	0.204057%	0.016024 %	211,047	44,489	(81,420)	174,117	38,607	135,510	-
Cedar Country	840	0.001553%	900	0.001577%	0.000024 %	319	67	(123)	263	58	205	-

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Cement	900	0.001664%	1,020	0.001788%	0.000124 %	1,628	343	(628)	1,343	298	1,045	-
Central High	600	0.001109%	-	0.000000%	(0.001109)%	(14,610)	(3,080)	5,637	(12,054)	(2,673)	-	9,381
Central Lincoln	540	0.000998%	660	0.001157%	0.000158 %	2,085	439	(804)	1,720	381	1,339	-
Chandler	63,097	0.116654%	69,620	0.122008%	0.005354 %	70,520	14,866	(27,206)	58,180	12,900	45,280	-
Chattanooga	900	0.001664%	-	0.000000%	(0.001664)%	(21,916)	(4,620)	8,455	(18,081)	(4,009)	-	14,072
Checotah	960	0.001775%	1,060	0.001858%	0.000083 %	1,090	230	(421)	900	199	700	-
Chelsea	1,500	0.002773%	960	0.001682%	(0.001091)%	(14,367)	(3,029)	5,543	(11,853)	(2,628)	-	9,225
Cherokee	1,560	0.002884%	1,680	0.002944%	0.000060 %	791	167	(305)	652	145	508	-
Cheyenne	1,080	0.001997%	1,020	0.001788%	(0.000209)%	(2,755)	(581)	1,063	(2,273)	(504)	-	1,769
Chickasha	457,529	0.845883%	419,619	0.735378%	(0.110505)%	(1,455,466)	(306,817)	561,502	(1,200,781)	(266,248)	-	934,532
Choctaw	84,252	0.155766%	104,169	0.182555%	0.026789 %	352,846	74,381	(136,124)	291,103	64,546	226,557	-
Chouteau	17,881	0.033059%	18,903	0.033127%	0.000069 %	906	191	(350)	748	166	582	-
Claremore	508,189	0.939544%	529,320	0.927628%	(0.011915)%	(156,938)	(33,083)	60,545	(129,476)	(28,709)	-	100,767
Clayton	900	0.001664%	1,200	0.002103%	0.000439 %	5,783	1,219	(2,231)	4,771	1,058	3,713	-
Cleo Springs	720	0.001331%	840	0.001472%	0.000141 %	1,856	391	(716)	1,532	340	1,192	-
Cleveland	29,316	0.054200%	32,848	0.057566%	0.003366 %	44,336	9,346	(17,104)	36,578	8,110	28,468	-
Clinton	119,707	0.221315%	109,993	0.192762%	(0.028554)%	(376,081)	(79,279)	145,088	(310,272)	(68,796)	-	241,475
Coalgate	68,567	0.126767%	67,081	0.117559%	(0.009208)%	(121,284)	(25,567)	46,790	(100,061)	(22,187)	-	77,875
Colbert	-	0.000000%	1,140	0.001998%	0.001998 %	26,314	5,547	(10,152)	21,709	4,814	16,896	-
Colcord	1,140	0.002108%	1,020	0.001788%	(0.000320)%	(4,216)	(889)	1,627	(3,478)	(771)	-	2,707
Cole	1,380	0.002551%	600	0.001051%	(0.001500)%	(19,755)	(4,164)	7,621	(16,298)	(3,614)	-	12,684
Coleman	-	0.000000%	240	0.000421%	0.000421 %	5,540	1,168	(2,137)	4,570	1,013	3,557	-
Collinsville	222,176	0.410761%	227,743	0.399118%	(0.011643)%	(153,353)	(32,327)	59,162	(126,519)	(28,053)	-	98,466
Colony	780	0.001442%	720	0.001262%	(0.000180)%	(2,374)	(501)	916	(1,959)	(434)	-	1,525
Comanche	30,932	0.057187%	30,413	0.053299%	(0.003889)%	(51,220)	(10,797)	19,760	(42,257)	(9,370)	-	32,888
Commerce	1,380	0.002551%	-	0.000000%	(0.002551)%	(33,604)	(7,084)	12,964	(27,724)	(6,147)	-	21,577
Copan	960	0.001775%	-	0.000000%	(0.001775)%	(23,377)	(4,928)	9,018	(19,286)	(4,276)	-	15,010
Cordell	14,974	0.027684%	12,757	0.022357%	(0.005328)%	(70,169)	(14,792)	27,070	(57,891)	(12,836)	-	45,055

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Corn	960	0.001775%	780	0.001367%	(0.000408)%	(5,373)	(1,133)	2,073	(4,433)	(983)	-	3,450
Council Hi	-	0.000000%	120	0.000210%	0.000210 %	2,770	584	(1,069)	2,285	507	1,778	-
County Fire Departments	89,760	0.165949%	93,960	0.164664%	(0.001285)%	(16,924)	(3,568)	6,529	(13,963)	(3,096)	-	10,867
Covington	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Coweta	227,290	0.420216%	235,564	0.412824%	(0.007392)%	(97,357)	(20,523)	37,559	(80,321)	(17,810)	-	62,512
Coyle	780	0.001442%	660	0.001157%	(0.000285)%	(3,759)	(792)	1,450	(3,102)	(688)	-	2,414
Crescent	900	0.001664%	1,020	0.001788%	0.000124 %	1,628	343	(628)	1,343	298	1,045	-
Cromwell	600	0.001109%	60	0.000105%	(0.001004)%	(13,226)	(2,788)	5,102	(10,911)	(2,419)	-	8,492
Crowder	960	0.001775%	840	0.001472%	(0.000303)%	(3,988)	(841)	1,538	(3,290)	(729)	-	2,560
Cushing	193,456	0.357663%	203,599	0.356805%	(0.000858)%	(11,295)	(2,381)	4,358	(9,319)	(2,066)	-	7,252
Custer City	720	0.001331%	600	0.001051%	(0.000280)%	(3,683)	(776)	1,421	(3,039)	(674)	-	2,365
Cyril	1,140	0.002108%	1,200	0.002103%	(0.000005)%	(61)	(13)	24	(51)	(11)	-	39
Dacoma	960	0.001775%	1,260	0.002208%	0.000433 %	5,707	1,203	(2,202)	4,708	1,044	3,664	-
Dale	-	0.000000%	360	0.000631%	0.000631 %	8,310	1,752	(3,206)	6,856	1,520	5,335	-
Davenport	480	0.000887%	480	0.000841%	(0.000046)%	(609)	(128)	235	(502)	(111)	-	391
Davidson	660	0.001220%	960	0.001682%	0.000462 %	6,087	1,283	(2,348)	5,022	1,114	3,909	-
Davis	14,254	0.026353%	16,964	0.029729%	0.003376 %	44,470	9,374	(17,156)	36,689	8,135	28,554	-
Deer Creek	37,488	0.069308%	45,648	0.079998%	0.010690 %	140,794	29,680	(54,317)	116,157	25,755	90,401	-
Del City	385,802	0.713274%	408,522	0.715931%	0.002657 %	35,000	7,378	(13,503)	28,875	6,403	22,473	-
Delaware	1,380	0.002551%	300	0.000526%	(0.002026)%	(26,679)	(5,624)	10,293	(22,011)	(4,880)	-	17,130
Delhi	300	0.000555%	-	0.000000%	(0.000555)%	(7,305)	(1,540)	2,818	(6,027)	(1,336)	-	4,691
Depew	300	0.000555%	-	0.000000%	(0.000555)%	(7,305)	(1,540)	2,818	(6,027)	(1,336)	-	4,691
Dewar	600	0.001109%	600	0.001051%	(0.000058)%	(761)	(160)	294	(628)	(139)	-	489
Dewey	480	0.000887%	720	0.001262%	0.000374 %	4,931	1,039	(1,902)	4,068	902	3,166	-
Dibble	1,020	0.001886%	1,020	0.001788%	(0.000098)%	(1,294)	(273)	499	(1,068)	(237)	-	831
Dickson	1,080	0.001997%	600	0.001051%	(0.000945)%	(12,450)	(2,624)	4,803	(10,271)	(2,277)	-	7,994
Dill City	720	0.001331%	1,080	0.001893%	0.000562 %	7,396	1,559	(2,853)	6,102	1,353	4,749	-
Doughtery	960	0.001775%	-	0.000000%	(0.001775)%	(23,377)	(4,928)	9,018	(19,286)	(4,276)	-	15,010

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Douglas	720	0.001331%	960	0.001682%	0.000351 %	4,626	975	(1,785)	3,817	846	2,970	-
Dover	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Drummond	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Drumright	32,881	0.060791%	33,671	0.059008%	(0.001783)%	(23,478)	(4,949)	9,057	(19,370)	(4,295)	-	15,075
Duncan	430,629	0.796150%	467,519	0.819323%	0.023173 %	305,207	64,339	(117,746)	251,800	55,832	195,969	-
Durant	370,027	0.684109%	396,077	0.694121%	0.010013 %	131,876	27,800	(50,876)	108,799	24,124	84,675	-
Dustin	780	0.001442%	660	0.001157%	(0.000285)%	(3,759)	(792)	1,450	(3,102)	(688)	-	2,414
Eakly	780	0.001442%	720	0.001262%	(0.000180)%	(2,374)	(501)	916	(1,959)	(434)	-	1,525
Earlsboro	1,080	0.001997%	900	0.001577%	(0.000419)%	(5,525)	(1,165)	2,131	(4,558)	(1,011)	-	3,547
East Duke	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Edmond	2,359,832	4.362876%	2,371,965	4.156847%	(0.206029)%	(2,713,621)	(572,039)	1,046,884	(2,238,777)	(496,403)	-	1,742,374
El Reno	313,282	0.579198%	330,922	0.579938%	0.000740 %	9,741	2,053	(3,758)	8,037	1,782	6,255	-
Eldorado	600	0.001109%	720	0.001262%	0.000153 %	2,009	423	(775)	1,657	367	1,290	-
Elgin	11,278	0.020851%	13,609	0.023850%	0.002999 %	39,497	8,326	(15,238)	32,586	7,225	25,361	-
Elk City	163,287	0.301886%	175,425	0.307431%	0.005544 %	73,026	15,394	(28,173)	60,248	13,359	46,889	-
Elmore City	720	0.001331%	780	0.001367%	0.000036 %	472	99	(182)	389	86	303	-
Empire City	120	0.000222%	1,260	0.002208%	0.001986 %	26,161	5,515	(10,093)	21,584	4,786	16,798	-
Enid	983,090	1.817544%	894,210	1.567095%	(0.250450)%	(3,298,692)	(695,374)	1,272,598	(2,721,468)	(603,430)	-	2,118,038
Erick	1,320	0.002440%	1,320	0.002313%	(0.000127)%	(1,675)	(353)	646	(1,382)	(306)	-	1,075
Eufaula	900	0.001664%	1,140	0.001998%	0.000334 %	4,398	927	(1,697)	3,628	805	2,824	-
Fairfax	1,200	0.002219%	1,140	0.001998%	(0.000221)%	(2,907)	(613)	1,122	(2,399)	(532)	-	1,867
Fairland	1,260	0.002329%	1,140	0.001998%	(0.000332)%	(4,368)	(921)	1,685	(3,604)	(799)	-	2,805
Fairmont	540	0.000998%	240	0.000421%	(0.000578)%	(7,610)	(1,604)	2,936	(6,278)	(1,392)	-	4,886
Fairview	13,583	0.025112%	9,990	0.017507%	(0.007605)%	(100,166)	(21,115)	38,643	(82,638)	(18,323)	-	64,315
Fallis	-	0.000000%	900	0.001577%	0.001577 %	20,774	4,379	(8,014)	17,139	3,800	13,339	-
Fanshawe	420	0.000776%	600	0.001051%	0.000275 %	3,622	764	(1,397)	2,988	663	2,326	-
Fargo	1,080	0.001997%	1,020	0.001788%	(0.000209)%	(2,755)	(581)	1,063	(2,273)	(504)	-	1,769
Fitzhugh	1,560	0.002884%	-	0.000000%	(0.002884)%	(37,987)	(8,008)	14,655	(31,340)	(6,949)	-	24,391

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Fletcher	2,160	0.003993%	-	0.000000%	(0.003993)%	(52,598)	(11,088)	20,292	(43,394)	(9,622)	-	33,772
Forest Park	240	0.000444%	360	0.000631%	0.000187 %	2,465	520	(951)	2,034	451	1,583	-
Fort Cobb	1,080	0.001997%	960	0.001682%	(0.000314)%	(4,140)	(873)	1,597	(3,416)	(757)	-	2,658
Fort Gibson	29,046	0.053700%	37,811	0.066263%	0.012563 %	165,468	34,881	(63,836)	136,513	30,269	106,244	-
Fort Supply	1,020	0.001886%	780	0.001367%	(0.000519)%	(6,834)	(1,441)	2,636	(5,638)	(1,250)	-	4,388
Foss	720	0.001331%	720	0.001262%	(0.000069)%	(913)	(193)	352	(754)	(167)	-	586
Foyil	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Francis	900	0.001664%	780	0.001367%	(0.000297)%	(3,912)	(825)	1,509	(3,227)	(716)	-	2,512
Frederick	51,763	0.095700%	87,275	0.152949%	0.057249 %	754,029	158,951	(290,896)	622,084	137,934	484,150	-
Freedom	2,100	0.003882%	-	0.000000%	(0.003882)%	(51,137)	(10,780)	19,728	(42,188)	(9,354)	-	32,834
Gage	840	0.001553%	1,200	0.002103%	0.000550 %	7,244	1,527	(2,795)	5,976	1,325	4,651	-
Garber	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Gate	2,220	0.004104%	-	0.000000%	(0.004104)%	(54,059)	(11,396)	20,855	(44,599)	(9,889)	-	34,710
Geary	1,020	0.001886%	60	0.000105%	(0.001781)%	(23,453)	(4,944)	9,048	(19,349)	(4,290)	-	15,059
Gene Autry	420	0.000776%	360	0.000631%	(0.000146)%	(1,918)	(404)	740	(1,582)	(351)	-	1,231
Geronimo	780	0.001442%	-	0.000000%	(0.001442)%	(18,994)	(4,004)	7,328	(15,670)	(3,475)	-	12,196
Gerty	-	0.000000%	840	0.001472%	0.001472 %	19,389	4,087	(7,480)	15,996	3,547	12,449	-
Glencoe	1,220	0.002256%	210	0.000368%	(0.001888)%	(24,861)	(5,241)	9,591	(20,510)	(4,548)	-	15,963
Glenpool	331,459	0.612804%	341,674	0.598781%	(0.014023)%	(184,703)	(38,936)	71,257	(152,383)	(33,788)	-	118,595
Goldsby	840	0.001553%	780	0.001367%	(0.000186)%	(2,451)	(517)	945	(2,022)	(448)	-	1,573
Goltry	960	0.001775%	1,020	0.001788%	0.000013 %	167	35	(64)	138	31	107	-
Goodwell	60	0.000111%	2,160	0.003785%	0.003674 %	48,397	10,202	(18,671)	39,928	8,853	31,075	-
Gooseneck Bend	840	0.001553%	660	0.001157%	(0.000396)%	(5,220)	(1,100)	2,014	(4,307)	(955)	-	3,352
Gore	1,260	0.002329%	960	0.001682%	(0.000647)%	(8,523)	(1,797)	3,288	(7,032)	(1,559)	-	5,473
Gotebo	660	0.001220%	840	0.001472%	0.000252 %	3,318	699	(1,280)	2,737	607	2,130	-
Gracemont	660	0.001220%	780	0.001367%	0.000147 %	1,933	407	(746)	1,594	354	1,241	-
Grandfield	1,440	0.002662%	1,680	0.002944%	0.000282 %	3,713	783	(1,432)	3,063	679	2,384	-
Granite	1,080	0.001997%	-	0.000000%	(0.001997)%	(26,299)	(5,544)	10,146	(21,697)	(4,811)	-	16,886

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Greenfield	720	0.001331%	-	0.000000%	(0.001331)%	(17,533)	(3,696)	6,764	(14,465)	(3,207)	-	11,257
Grove	88,852	0.164270%	106,651	0.186905%	0.022635 %	298,123	62,845	(115,012)	245,955	54,536	191,420	-
Guthrie	310,963	0.574911%	338,644	0.593470%	0.018560 %	244,451	51,531	(94,307)	201,676	44,717	156,958	-
Guymon	199,802	0.369395%	213,010	0.373298%	0.003903 %	51,401	10,836	(19,830)	42,407	9,403	33,004	-
Haileyville	900	0.001664%	-	0.000000%	(0.001664)%	(21,916)	(4,620)	8,455	(18,081)	(4,009)	-	14,072
Hardesty	540	0.000998%	480	0.000841%	(0.000157)%	(2,070)	(436)	799	(1,708)	(379)	-	1,329
Harrah	65,040	0.120246%	77,582	0.135962%	0.015715 %	206,987	43,634	(79,853)	170,768	37,864	132,903	-
Hartshorne	1,620	0.002995%	-	0.000000%	(0.002995)%	(39,448)	(8,316)	15,219	(32,545)	(7,216)	-	25,329
Haskell	1,200	0.002219%	660	0.001157%	(0.001062)%	(13,987)	(2,948)	5,396	(11,539)	(2,559)	-	8,981
Hauani Creek	120	0.000222%	-	0.000000%	(0.000222)%	(2,922)	(616)	1,127	(2,411)	(535)	-	1,876
Haworth	1,500	0.002773%	-	0.000000%	(0.002773)%	(36,526)	(7,700)	14,091	(30,135)	(6,682)	-	23,453
Healdton	1,320	0.002440%	1,440	0.002524%	0.000083 %	1,095	231	(423)	904	200	703	-
Heavener	1,200	0.002219%	1,260	0.002208%	(0.000010)%	(137)	(29)	53	(113)	(25)	-	88
Helena	1,140	0.002108%	1,740	0.003049%	0.000942 %	12,403	2,615	(4,785)	10,233	2,269	7,964	-
Hennessey	-	0.000000%	1,140	0.001998%	0.001998 %	26,314	5,547	(10,152)	21,709	4,814	16,896	-
Henryetta	103,252	0.190893%	100,452	0.176041%	(0.014852)%	(195,615)	(41,236)	75,466	(161,386)	(35,784)	-	125,602
Hickory	1,440	0.002662%	-	0.000000%	(0.002662)%	(35,065)	(7,392)	13,528	(28,929)	(6,414)	-	22,515
Hickory Hills	-	0.000000%	720	0.001262%	0.001262 %	16,619	3,503	(6,411)	13,711	3,040	10,671	-
Hinton	900	0.001664%	1,080	0.001893%	0.000229 %	3,013	635	(1,162)	2,486	551	1,935	-
Hitchcock	900	0.001664%	720	0.001262%	(0.000402)%	(5,297)	(1,117)	2,043	(4,370)	(969)	-	3,401
Hobart	30,153	0.055747%	31,569	0.055324%	(0.000423)%	(5,568)	(1,174)	2,148	(4,593)	(1,018)	-	3,575
Hogeye	120	0.000222%	-	0.000000%	(0.000222)%	(2,922)	(616)	1,127	(2,411)	(535)	-	1,876
Holdenville	72,939	0.134850%	61,720	0.108164%	(0.026686)%	(351,489)	(74,095)	135,601	(289,984)	(64,298)	-	225,686
Hollis	900	0.001664%	960	0.001682%	0.000018 %	243	51	(94)	201	44	156	-
Hominy	15,559	0.028766%	36,478	0.063927%	0.035162 %	463,118	97,627	(178,666)	382,079	84,718	297,361	-
Hooker	1,200	0.002219%	-	0.000000%	(0.002219)%	(29,221)	(6,160)	11,273	(24,108)	(5,345)	-	18,762
Howe	360	0.000666%	240	0.000421%	(0.000245)%	(3,227)	(680)	1,245	(2,662)	(590)	-	2,072
Hugo	74,073	0.136947%	107,377	0.188177%	0.051230 %	674,761	142,242	(260,315)	556,687	123,434	433,253	-

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Hulbert	1,200	0.002219%	1,080	0.001893%	(0.000326)%	(4,292)	(905)	1,656	(3,541)	(785)	-	2,756
Hunter	960	0.001775%	780	0.001367%	(0.000408)%	(5,373)	(1,133)	2,073	(4,433)	(983)	-	3,450
Hydro	960	0.001775%	900	0.001577%	(0.000198)%	(2,603)	(549)	1,004	(2,147)	(476)	-	1,671
Idabel	72,419	0.133889%	74,795	0.131078%	(0.002811)%	(37,027)	(7,805)	14,285	(30,548)	(6,773)	-	23,775
Indiahoma	780	0.001442%	780	0.001367%	(0.000075)%	(990)	(209)	382	(816)	(181)	-	635
Inola	840	0.001553%	780	0.001367%	(0.000186)%	(2,451)	(517)	945	(2,022)	(448)	-	1,573
Jacktown	720	0.001331%	840	0.001472%	0.000141 %	1,856	391	(716)	1,532	340	1,192	-
Jay	785	0.001451%	900	0.001577%	0.000126 %	1,659	350	(640)	1,368	303	1,065	-
Jenks	214,413	0.396408%	289,834	0.507931%	0.111523 %	1,468,879	309,644	(566,677)	1,211,846	268,702	943,144	-
Jennings	-	0.000000%	1,260	0.002208%	0.002208 %	29,084	6,131	(11,220)	23,994	5,320	18,674	-
Jet	900	0.001664%	960	0.001682%	0.000018 %	243	51	(94)	201	44	156	-
Kansas	720	0.001331%	1,020	0.001788%	0.000456 %	6,011	1,267	(2,319)	4,959	1,100	3,860	-
Kaw City	480	0.000887%	480	0.000841%	(0.000046)%	(609)	(128)	235	(502)	(111)	-	391
Kellyville	840	0.001553%	1,260	0.002208%	0.000655 %	8,629	1,819	(3,329)	7,119	1,578	5,540	-
Kendrick	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Keota	900	0.001664%	1,980	0.003470%	0.001806 %	23,787	5,014	(9,177)	19,625	4,351	15,273	-
Ketchum	1,200	0.002219%	1,140	0.001998%	(0.000221)%	(2,907)	(613)	1,122	(2,399)	(532)	-	1,867
Keyes	720	0.001331%	780	0.001367%	0.000036 %	472	99	(182)	389	86	303	-
Kiefer	2,774	0.005129%	928	0.001626%	(0.003502)%	(46,129)	(9,724)	17,796	(38,057)	(8,438)	-	29,619
Kildare	180	0.000333%	-	0.000000%	(0.000333)%	(4,383)	(924)	1,691	(3,616)	(802)	-	2,814
Kingfisher	170,691	0.315575%	170,418	0.298656%	(0.016919)%	(222,840)	(46,975)	85,969	(183,846)	(40,764)	-	143,082
Kingston	600	0.001109%	660	0.001157%	0.000047 %	624	131	(241)	515	114	401	-
Kinta	420	0.000776%	420	0.000736%	(0.000040)%	(533)	(112)	206	(440)	(97)	-	342
Kiowa	420	0.000776%	720	0.001262%	0.000485 %	6,392	1,347	(2,466)	5,273	1,169	4,104	-
Konawa	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Krebs	720	0.001331%	660	0.001157%	(0.000174)%	(2,298)	(484)	887	(1,896)	(420)	-	1,476
Kremlin	840	0.001553%	600	0.001051%	(0.000502)%	(6,605)	(1,392)	2,548	(5,450)	(1,208)	-	4,241
Lahoma	840	0.001553%	1,080	0.001893%	0.000340 %	4,474	943	(1,726)	3,691	818	2,873	-

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Lamar	-	0.000000%	600	0.001051%	0.001051 %	13,849	2,919	(5,343)	11,426	2,533	8,892	-
Lamont	960	0.001775%	120	0.000210%	(0.001565)%	(20,607)	(4,344)	7,950	(17,001)	(3,770)	-	13,231
Langley	960	0.001775%	1,140	0.001998%	0.000223 %	2,937	619	(1,133)	2,423	537	1,886	-
Laverne	1,620	0.002995%	1,320	0.002313%	(0.000682)%	(8,980)	(1,893)	3,464	(7,408)	(1,643)	-	5,766
Lawton	1,325,002	2.449674%	1,373,392	2.406857%	(0.042817)%	(563,947)	(118,882)	217,564	(465,264)	(103,163)	-	362,102
Leedey	1,020	0.001886%	1,080	0.001893%	0.000007 %	91	19	(35)	75	17	58	-
Lehigh	480	0.000887%	300	0.000526%	(0.000362)%	(4,764)	(1,004)	1,838	(3,930)	(871)	-	3,059
Lenapah	780	0.001442%	840	0.001472%	0.000030 %	395	83	(153)	326	72	254	-
Lexington	780	0.001442%	-	0.000000%	(0.001442)%	(18,994)	(4,004)	7,328	(15,670)	(3,475)	-	12,196
Liberty	120	0.000222%	-	0.000000%	(0.000222)%	(2,922)	(616)	1,127	(2,411)	(535)	-	1,876
Limestone FPD	68,658	0.126935%	79,500	0.139323%	0.012388 %	163,158	34,394	(62,944)	134,608	29,846	104,761	-
Lindsay	77,997	0.144201%	82,349	0.144316%	0.000114 %	1,507	318	(581)	1,243	276	968	-
Little Axe	-	0.000000%	960	0.001682%	0.001682 %	22,159	4,671	(8,549)	18,281	4,054	14,228	-
Loco	2,280	0.004215%	180	0.000315%	(0.003900)%	(51,365)	(10,828)	19,816	(42,377)	(9,396)	-	32,981
Locust Grove	6,175	0.011416%	6,667	0.011684%	0.000267 %	3,523	743	(1,359)	2,906	644	2,262	-
Lone Grove	29,595	0.054715%	34,432	0.060342%	0.005626 %	74,104	15,621	(28,589)	61,137	13,556	47,581	-
Lone Wolf	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Lookeba	-	0.000000%	840	0.001472%	0.001472 %	19,389	4,087	(7,480)	15,996	3,547	12,449	-
Lotawatah	300	0.000555%	-	0.000000%	(0.000555)%	(7,305)	(1,540)	2,818	(6,027)	(1,336)	-	4,691
Loyal	900	0.001664%	840	0.001472%	(0.000192)%	(2,527)	(533)	975	(2,085)	(462)	-	1,622
Lucien	-	0.000000%	360	0.000631%	0.000631 %	8,310	1,752	(3,206)	6,856	1,520	5,335	-
Luther	8,326	0.015393%	8,838	0.015489%	0.000095 %	1,256	265	(484)	1,036	230	806	-
Macomb	1,200	0.002219%	60	0.000105%	(0.002113)%	(27,836)	(5,868)	10,739	(22,965)	(5,092)	-	17,873
Madill	35,356	0.065366%	42,086	0.073755%	0.008389 %	110,491	23,292	(42,626)	91,156	20,212	70,944	-
Manchester	1,200	0.002219%	-	0.000000%	(0.002219)%	(29,221)	(6,160)	11,273	(24,108)	(5,345)	-	18,762
Mangum	33,693	0.062292%	32,447	0.056863%	(0.005429)%	(71,503)	(15,073)	27,585	(58,991)	(13,080)	-	45,911
Manitou	600	0.001109%	660	0.001157%	0.000047 %	624	131	(241)	515	114	401	-
Mannford	1,200	0.002219%	-	0.000000%	(0.002219)%	(29,221)	(6,160)	11,273	(24,108)	(5,345)	-	18,762

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Marietta	1,140	0.002108%	-	0.000000%	(0.002108)%	(27,760)	(5,852)	10,709	(22,902)	(5,078)	-	17,824
Marland	900	0.001664%	900	0.001577%	(0.000087)%	(1,142)	(241)	440	(942)	(209)	-	733
Marlow	33,097	0.061190%	36,666	0.064257%	0.003067 %	40,394	8,515	(15,583)	33,325	7,389	25,936	-
Marshall	900	0.001664%	720	0.001262%	(0.000402)%	(5,297)	(1,117)	2,043	(4,370)	(969)	-	3,401
Maud	1,140	0.002108%	1,140	0.001998%	(0.000110)%	(1,446)	(305)	558	(1,193)	(265)	-	929
Maysville	-	0.000000%	1,440	0.002524%	0.002524 %	33,238	7,007	(12,823)	27,422	6,080	21,342	-
McAlester	353,269	0.653126%	341,150	0.597862%	(0.055264)%	(727,889)	(153,441)	280,811	(600,519)	(133,153)	-	467,366
McCurtain	-	0.000000%	660	0.001157%	0.001157 %	15,234	3,211	(5,877)	12,568	2,787	9,782	-
McKey	-	0.000000%	300	0.000526%	0.000526 %	6,925	1,460	(2,671)	5,713	1,267	4,446	-
McLoud	23,397	0.043257%	24,736	0.043350%	0.000093 %	1,226	258	(473)	1,011	224	787	-
Medford	960	0.001775%	1,080	0.001893%	0.000118 %	1,552	327	(599)	1,280	284	997	-
Meeker	720	0.001331%	660	0.001157%	(0.000174)%	(2,298)	(484)	887	(1,896)	(420)	-	1,476
Meno	900	0.001664%	840	0.001472%	(0.000192)%	(2,527)	(533)	975	(2,085)	(462)	-	1,622
Miami	187,693	0.347008%	189,601	0.332274%	(0.014734)%	(194,066)	(40,910)	74,868	(160,107)	(35,501)	-	124,607
Midwest City	1,471,779	2.721036%	1,467,639	2.572024%	(0.149013)%	(1,962,656)	(413,734)	757,170	(1,619,219)	(359,029)	-	1,260,191
Milburn	600	0.001109%	720	0.001262%	0.000153 %	2,009	423	(775)	1,657	367	1,290	-
Mill Creek	1,080	0.001997%	-	0.000000%	(0.001997)%	(26,299)	(5,544)	10,146	(21,697)	(4,811)	-	16,886
Millerton	420	0.000776%	420	0.000736%	(0.000040)%	(533)	(112)	206	(440)	(97)	-	342
Minco	1,320	0.002440%	2,160	0.003785%	0.001345 %	17,714	3,734	(6,834)	14,615	3,241	11,374	-
Monkey Island	45,884	0.084831%	72,821	0.127618%	0.042787 %	563,557	118,799	(217,414)	464,942	103,091	361,851	-
Moore	1,205,389	2.228532%	1,284,646	2.251330%	0.022798 %	300,272	63,298	(115,842)	247,729	54,929	192,800	-
Mooreland	1,080	0.001997%	1,020	0.001788%	(0.000209)%	(2,755)	(581)	1,063	(2,273)	(504)	-	1,769
Morgan's Corner	720	0.001331%	420	0.000736%	(0.000595)%	(7,838)	(1,652)	3,024	(6,467)	(1,434)	-	5,033
Morris	900	0.001664%	1,260	0.002208%	0.000544 %	7,168	1,511	(2,765)	5,914	1,311	4,602	-
Morrison	1,080	0.001997%	840	0.001472%	(0.000525)%	(6,910)	(1,457)	2,666	(5,701)	(1,264)	-	4,437
Mountain Park	420	0.000776%	480	0.000841%	0.000065 %	852	180	(329)	703	156	547	-
Mt. View	1,140	0.002108%	-	0.000000%	(0.002108)%	(27,760)	(5,852)	10,709	(22,902)	(5,078)	-	17,824
Muldrow	1,020	0.001886%	1,260	0.002208%	0.000322 %	4,246	895	(1,638)	3,503	777	2,726	-

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Mulhall	1,080	0.001997%	1,200	0.002103%	0.000106 %	1,400	295	(540)	1,155	256	899	-
Muskogee	855,508	1.581670%	1,005,439	1.762023%	0.180353 %	2,375,442	500,750	(916,418)	1,959,773	434,540	1,525,234	-
Mustang	297,389	0.549815%	317,943	0.557192%	0.007377 %	97,164	20,483	(37,485)	80,162	17,774	62,388	-
Nash	-	0.000000%	780	0.001367%	0.001367 %	18,004	3,795	(6,946)	14,854	3,293	11,560	-
Newcastle	780	0.001442%	197,522	0.346155%	0.344713 %	4,540,248	957,098	(1,751,576)	3,745,770	830,548	2,915,222	-
Newkirk	178,038	0.329158%	41,999	0.073603%	(0.255555)%	(3,365,938)	(709,550)	1,298,541	(2,776,947)	(615,731)	-	2,161,216
Nichols Hills	42,461	0.078502%	237,314	0.415891%	0.337388 %	4,443,770	936,760	(1,714,356)	3,666,174	812,899	2,853,275	-
Nicoma Park	216,400	0.400082%	18,419	0.032279%	(0.367803)%	(4,844,361)	(1,021,206)	1,868,899	(3,996,668)	(886,179)	-	3,110,489
Noble	15,563	0.028773%	104,758	0.183587%	0.154814 %	2,039,074	429,843	(786,651)	1,682,265	373,008	1,309,257	-
Norman	104,151	0.192555%	2,286,947	4.007854%	3.815298 %	50,251,606	10,593,187	(19,386,498)	41,458,295	9,192,527	32,265,769	-
North 48 Sunrise	2,195,378	4.058832%	540	0.000946%	(4.057885)%	(53,446,739)	(11,266,731)	20,619,144	(44,094,326)	(9,777,012)	-	34,317,314
Nowata	30,308	0.056034%	28,688	0.050275%	(0.005758)%	(75,842)	(15,988)	29,259	(62,571)	(13,874)	-	48,697
NW Rogers	166,435	0.307706%	204,761	0.358842%	0.051135 %	673,509	141,978	(259,832)	555,655	123,205	432,450	-
Oak Cliff FPD	70,604	0.130533%	75,393	0.132126%	0.001592 %	20,973	4,421	(8,091)	17,303	3,837	13,466	-
Oak Grove FPD	960	0.001775%	300	0.000526%	(0.001249)%	(16,452)	(3,468)	6,347	(13,573)	(3,010)	-	10,564
Oilton	-	0.000000%	2,040	0.003575%	0.003575 %	47,088	9,926	(18,166)	38,848	8,614	30,234	-
Okarche	1,020	0.001886%	780	0.001367%	(0.000519)%	(6,834)	(1,441)	2,636	(5,638)	(1,250)	-	4,388
Okay	960	0.001775%	420	0.000736%	(0.001039)%	(13,682)	(2,884)	5,278	(11,288)	(2,503)	-	8,785
Okeene	1,080	0.001997%	960	0.001682%	(0.000314)%	(4,140)	(873)	1,597	(3,416)	(757)	-	2,658
Okemah	660	0.001220%	1,080	0.001893%	0.000672 %	8,857	1,867	(3,417)	7,307	1,620	5,687	-
Oklahoma City	13,846,521	25.599555%	14,929,300	26.163461%	0.563906 %	7,427,254	1,565,687	(2,865,350)	6,127,591	1,358,668	4,768,924	-
Okmulgee	161,782	0.299104%	169,749	0.297484%	(0.001620)%	(21,340)	(4,499)	8,233	(17,606)	(3,904)	-	13,702
Oktaha	-	0.000000%	120	0.000210%	0.000210 %	2,770	584	(1,069)	2,285	507	1,778	-
Olustee	840	0.001553%	900	0.001577%	0.000024 %	319	67	(123)	263	58	205	-
Orlando	1,080	0.001997%	900	0.001577%	(0.000419)%	(5,525)	(1,165)	2,131	(4,558)	(1,011)	-	3,547
Owasso	830,492	1.535420%	883,100	1.547625%	0.012205 %	160,748	33,886	(62,015)	132,619	29,406	103,214	-
Paden	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Panama	1,080	0.001997%	840	0.001472%	(0.000525)%	(6,910)	(1,457)	2,666	(5,701)	(1,264)	-	4,437

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Paoli	1,020	0.001886%	780	0.001367%	(0.000519)%	(6,834)	(1,441)	2,636	(5,638)	(1,250)	-	4,388
Pauls Valley	89,283	0.165067%	111,122	0.194740%	0.029673 %	390,828	82,388	(150,777)	322,439	71,494	250,944	-
Pawhuska	49,331	0.091204%	52,165	0.091419%	0.000215 %	2,834	597	(1,093)	2,338	518	1,820	-
Pawnee	3,040	0.005620%	1,860	0.003260%	(0.002361)%	(31,094)	(6,555)	11,996	(25,653)	(5,688)	-	19,965
Perkins	18,414	0.034044%	18,756	0.032870%	(0.001174)%	(15,466)	(3,260)	5,967	(12,760)	(2,829)	-	9,930
Pernell	60	0.000111%	-	0.000000%	(0.000111)%	(1,461)	(308)	564	(1,205)	(267)	-	938
Perry	90,500	0.167317%	93,203	0.163337%	(0.003980)%	(52,417)	(11,050)	20,222	(43,245)	(9,589)	-	33,656
Piedmont	74,220	0.137219%	84,328	0.147784%	0.010566 %	139,160	29,335	(53,686)	114,809	25,456	89,352	-
Pink	780	0.001442%	1,140	0.001998%	0.000556 %	7,320	1,543	(2,824)	6,039	1,339	4,700	-
Pocola	-	0.000000%	6,240	0.010936%	0.010936 %	144,033	30,363	(55,566)	118,829	26,348	92,481	-
Ponca City	647,339	1.196805%	689,733	1.208751%	0.011945 %	157,334	33,166	(60,698)	129,803	28,781	101,022	-
Pond Creek	900	0.001664%	1,020	0.001788%	0.000124 %	1,628	343	(628)	1,343	298	1,045	-
Porter	780	0.001442%	840	0.001472%	0.000030 %	395	83	(153)	326	72	254	-
Porum	1,260	0.002329%	1,080	0.001893%	(0.000437)%	(5,753)	(1,213)	2,220	(4,746)	(1,052)	-	3,694
Poteau	51,651	0.095493%	50,741	0.088923%	(0.006570)%	(86,529)	(18,241)	33,382	(71,388)	(15,829)	-	55,559
Prague	1,200	0.002219%	1,260	0.002208%	(0.000010)%	(137)	(29)	53	(113)	(25)	-	88
Prue	240	0.000444%	240	0.000421%	(0.000023)%	(304)	(64)	117	(251)	(56)	-	195
Pryor	173,791	0.321306%	170,907	0.299513%	(0.021793)%	(287,040)	(60,509)	110,737	(236,812)	(52,508)	-	184,304
Purcell	138,265	0.255625%	141,465	0.247916%	(0.007709)%	(101,540)	(21,405)	39,173	(83,772)	(18,575)	-	65,197
Putnam	-	0.000000%	300	0.000526%	0.000526 %	6,925	1,460	(2,671)	5,713	1,267	4,446	-
Quapaw	1,140	0.002108%	1,020	0.001788%	(0.000320)%	(4,216)	(889)	1,627	(3,478)	(771)	-	2,707
Quinton	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Ralston	2,040	0.003772%	1,140	0.001998%	(0.001774)%	(23,362)	(4,925)	9,013	(19,274)	(4,274)	-	15,000
Ramona	3,600	0.006656%	-	0.000000%	(0.006656)%	(87,663)	(18,480)	33,819	(72,323)	(16,036)	-	56,287
Ratliff City	1,260	0.002329%	1,320	0.002313%	(0.000016)%	(214)	(45)	82	(176)	(39)	-	137
Rattan	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Ravia	720	0.001331%	780	0.001367%	0.000036 %	472	99	(182)	389	86	303	-
Red Oak	180	0.000333%	1,380	0.002418%	0.002086 %	27,470	5,791	(10,598)	22,663	5,025	17,638	-

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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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Red Rock	960	0.001775%	840	0.001472%	(0.000303)%	(3,988)	(841)	1,538	(3,290)	(729)	-	2,560
Redbird	1,500	0.002773%	-	0.000000%	(0.002773)%	(36,526)	(7,700)	14,091	(30,135)	(6,682)	-	23,453
Redland	960	0.001775%	-	0.000000%	(0.001775)%	(23,377)	(4,928)	9,018	(19,286)	(4,276)	-	15,010
Reydon	1,380	0.002551%	1,560	0.002734%	0.000183 %	2,404	507	(927)	1,983	440	1,544	-
Richland FPD	900	0.001664%	1,200	0.002103%	0.000439 %	5,783	1,219	(2,231)	4,771	1,058	3,713	-
Ringling	1,140	0.002108%	1,080	0.001893%	(0.000215)%	(2,831)	(597)	1,092	(2,336)	(518)	-	1,818
Ringwood	1,200	0.002219%	1,320	0.002313%	0.000095 %	1,248	263	(481)	1,029	228	801	-
Ripley	420	0.000776%	720	0.001262%	0.000485 %	6,392	1,347	(2,466)	5,273	1,169	4,104	-
Rock Town	-	0.000000%	180	0.000315%	0.000315 %	4,155	876	(1,603)	3,428	760	2,668	-
Rocky	540	0.000998%	540	0.000946%	(0.000052)%	(685)	(144)	264	(565)	(125)	-	440
Roff	1,080	0.001997%	960	0.001682%	(0.000314)%	(4,140)	(873)	1,597	(3,416)	(757)	-	2,658
Roland	1,080	0.001997%	720	0.001262%	(0.000735)%	(9,680)	(2,041)	3,734	(7,986)	(1,771)	-	6,215
Rolling Hills	-	0.000000%	2,040	0.003575%	0.003575 %	47,088	9,926	(18,166)	38,848	8,614	30,234	-
Roosevelt	540	0.000998%	600	0.001051%	0.000053 %	700	148	(270)	577	128	449	-
Rush Springs	1,620	0.002995%	540	0.000946%	(0.002049)%	(26,984)	(5,688)	10,410	(22,262)	(4,936)	-	17,326
Ryan	1,440	0.002662%	840	0.001472%	(0.001190)%	(15,676)	(3,305)	6,048	(12,933)	(2,868)	-	10,065
Salina	1,200	0.002219%	1,140	0.001998%	(0.000221)%	(2,907)	(613)	1,122	(2,399)	(532)	-	1,867
Sallisaw	45,810	0.084694%	52,567	0.092123%	0.007429 %	97,852	20,627	(37,750)	80,729	17,900	62,829	-
Sand Springs	384,864	0.711540%	384,899	0.674532%	(0.037008)%	(487,430)	(102,752)	188,045	(402,137)	(89,166)	-	312,971
Sapulpa	557,241	1.030231%	557,412	0.976859%	(0.053372)%	(702,968)	(148,188)	271,197	(579,958)	(128,594)	-	451,365
Savanna	1,120	0.002071%	900	0.001577%	(0.000493)%	(6,499)	(1,370)	2,507	(5,362)	(1,189)	-	4,173
Sayre	1,020	0.001886%	1,140	0.001998%	0.000112 %	1,476	311	(569)	1,218	270	948	-
Seiling	1,260	0.002329%	1,320	0.002313%	(0.000016)%	(214)	(45)	82	(176)	(39)	-	137
Seminole	168,136	0.310851%	175,064	0.306798%	(0.004053)%	(53,383)	(11,253)	20,595	(44,042)	(9,765)	-	34,277
Sentinel	960	0.001775%	900	0.001577%	(0.000198)%	(2,603)	(549)	1,004	(2,147)	(476)	-	1,671
Sequoyah	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Shady Point	720	0.001331%	780	0.001367%	0.000036 %	472	99	(182)	389	86	303	-
Shattuck	1,620	0.002995%	1,500	0.002629%	(0.000366)%	(4,825)	(1,017)	1,861	(3,981)	(883)	-	3,098

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Shawnee	611,643	1.130810%	584,661	1.024613%	(0.106197)%	(1,398,733)	(294,857)	539,615	(1,153,975)	(255,870)	-	898,104
Shidler	600	0.001109%	660	0.001157%	0.000047 %	624	131	(241)	515	114	401	-
Skiatook	224,190	0.414484%	236,459	0.414392%	(0.000092)%	(1,211)	(255)	467	(999)	(222)	-	778
Slaughterville	600	0.001109%	720	0.001262%	0.000153 %	2,009	423	(775)	1,657	367	1,290	-
Snyder	720	0.001331%	600	0.001051%	(0.000280)%	(3,683)	(776)	1,421	(3,039)	(674)	-	2,365
Soper	660	0.001220%	660	0.001157%	(0.000064)%	(837)	(176)	323	(691)	(153)	-	538
South Coffeyville	60	0.000111%	2,520	0.004416%	0.004305 %	56,706	11,954	(21,877)	46,783	10,373	36,410	-
Spavinaw	540	0.000998%	-	0.000000%	(0.000998)%	(13,149)	(2,772)	5,073	(10,848)	(2,405)	-	8,443
Spencer	47,027	0.086944%	48,561	0.085103%	(0.001841)%	(24,250)	(5,112)	9,355	(20,007)	(4,436)	-	15,571
Sperry	1,320	0.002440%	900	0.001577%	(0.000863)%	(11,369)	(2,397)	4,386	(9,380)	(2,080)	-	7,300
Spiro	1,020	0.001886%	-	0.000000%	(0.001886)%	(24,838)	(5,236)	9,582	(20,492)	(4,544)	-	15,948
Springer	900	0.001664%	1,020	0.001788%	0.000124 %	1,628	343	(628)	1,343	298	1,045	-
Sterling	240	0.000444%	1,560	0.002734%	0.002290 %	30,164	6,359	(11,637)	24,886	5,518	19,368	-
Stigler	1,500	0.002773%	1,440	0.002524%	(0.000250)%	(3,288)	(693)	1,268	(2,713)	(601)	-	2,111
Stillwater	895,697	1.655972%	960,436	1.683155%	0.027184 %	358,039	75,476	(138,127)	295,388	65,496	229,891	-
Stilwell	1,020	0.001886%	1,320	0.002313%	0.000428 %	5,631	1,187	(2,172)	4,645	1,030	3,615	-
Stonebluff	540	0.000998%	660	0.001157%	0.000158 %	2,085	439	(804)	1,720	381	1,339	-
Stonewall	600	0.001109%	720	0.001262%	0.000153 %	2,009	423	(775)	1,657	367	1,290	-
Stratford	1,380	0.002551%	1,320	0.002313%	(0.000238)%	(3,136)	(661)	1,210	(2,587)	(574)	-	2,013
Stringtown	600	0.001109%	540	0.000946%	(0.000163)%	(2,146)	(452)	828	(1,771)	(393)	-	1,378
Stroud	1,440	0.002662%	1,200	0.002103%	(0.000559)%	(7,367)	(1,553)	2,842	(6,077)	(1,348)	-	4,730
Stuart	-	0.000000%	1,920	0.003365%	0.003365 %	44,318	9,342	(17,097)	36,563	8,107	28,456	-
Sulphur	76,699	0.141802%	80,679	0.141389%	(0.000412)%	(5,433)	(1,145)	2,096	(4,482)	(994)	-	3,488
Summit	60	0.000111%	120	0.000210%	0.000099 %	1,309	276	(505)	1,080	239	840	-
SW Lincoln	8,837	0.016338%	9,988	0.017504%	0.001166 %	15,357	3,237	(5,925)	12,670	2,809	9,860	-
Sweetwater	1,140	0.002108%	1,200	0.002103%	(0.000005)%	(61)	(13)	24	(51)	(11)	-	39
Taft	840	0.001553%	840	0.001472%	(0.000081)%	(1,066)	(225)	411	(879)	(195)	-	684
Tahlequah	166,484	0.307797%	211,653	0.370920%	0.063123 %	831,399	175,261	(320,744)	685,916	152,088	533,828	-

See Independent Auditors' Report.
See accompanying notes to Schedules of Employer Allocations and Pension Amounts by Participating Employer.

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Talihina	900	0.001664%	780	0.001367%	(0.000297)%	(3,912)	(825)	1,509	(3,227)	(716)	-	2,512
Taloga	1,080	0.001997%	1,320	0.002313%	0.000317 %	4,170	879	(1,609)	3,440	763	2,677	-
Tannehill	60	0.000111%	-	0.000000%	(0.000111)%	(1,461)	(308)	564	(1,205)	(267)	-	938
Tecumseh	34,082	0.063011%	33,025	0.057876%	(0.005135)%	(67,634)	(14,257)	26,093	(55,799)	(12,372)	-	43,427
Temple	960	0.001775%	780	0.001367%	(0.000408)%	(5,373)	(1,133)	2,073	(4,433)	(983)	-	3,450
Terral	780	0.001442%	780	0.001367%	(0.000075)%	(990)	(209)	382	(816)	(181)	-	635
Texhoma	1,140	0.002108%	1,140	0.001998%	(0.000110)%	(1,446)	(305)	558	(1,193)	(265)	-	929
Texola	600	0.001109%	-	0.000000%	(0.001109)%	(14,610)	(3,080)	5,637	(12,054)	(2,673)	-	9,381
The Village	252,290	0.466436%	271,986	0.476653%	0.010217 %	134,572	28,368	(51,917)	111,024	24,617	86,407	-
Thomas	840	0.001553%	960	0.001682%	0.000129 %	1,704	359	(657)	1,406	312	1,094	-
Tipton	600	0.001109%	600	0.001051%	(0.000058)%	(761)	(160)	294	(628)	(139)	-	489
Tishomingo	17,266	0.031922%	31,980	0.056045%	0.024123 %	317,728	66,978	(122,576)	262,130	58,122	204,008	-
Tonkawa	68,565	0.126764%	69,883	0.122469%	(0.004294)%	(56,559)	(11,923)	21,820	(46,662)	(10,346)	-	36,316
Town of Mountain View	720	0.001331%	720	0.001262%	(0.000069)%	(913)	(193)	352	(754)	(167)	-	586
Tribbey	900	0.001664%	-	0.000000%	(0.001664)%	(21,916)	(4,620)	8,455	(18,081)	(4,009)	-	14,072
Tryon	480	0.000887%	-	0.000000%	(0.000887)%	(11,688)	(2,464)	4,509	(9,643)	(2,138)	-	7,505
Tulsa	8,666,674	16.023014%	9,012,320	15.794008%	(0.229006)%	(3,016,254)	(635,835)	1,163,636	(2,488,453)	(551,763)	-	1,936,689
Tushka	360	0.000666%	-	0.000000%	(0.000666)%	(8,766)	(1,848)	3,382	(7,232)	(1,604)	-	5,629
Tuttle	118,931	0.219881%	134,236	0.235247%	0.015367 %	202,397	42,666	(78,083)	166,981	37,025	129,956	-
Tyrone	540	0.000998%	480	0.000841%	(0.000157)%	(2,070)	(436)	799	(1,708)	(379)	-	1,329
Union City	1,260	0.002329%	1,500	0.002629%	0.000299 %	3,941	831	(1,521)	3,252	721	2,531	-
Valliant	960	0.001775%	960	0.001682%	(0.000092)%	(1,218)	(257)	470	(1,005)	(223)	-	782
Vanoss	60	0.000111%	-	0.000000%	(0.000111)%	(1,461)	(308)	564	(1,205)	(267)	-	938
Velma	720	0.001331%	900	0.001577%	0.000246 %	3,241	683	(1,250)	2,674	593	2,081	-
Verden	780	0.001442%	900	0.001577%	0.000135 %	1,780	375	(687)	1,469	326	1,143	-
Vian	480	0.000887%	540	0.000946%	0.000059 %	776	164	(299)	640	142	498	-
Vici	1,320	0.002440%	1,320	0.002313%	(0.000127)%	(1,675)	(353)	646	(1,382)	(306)	-	1,075
Vinita	81,301	0.150310%	78,084	0.136841%	(0.013468)%	(177,394)	(37,395)	68,436	(146,352)	(32,451)	-	113,902

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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Wagoner	70,233	0.129847%	76,263	0.133650%	0.003803 %	50,088	10,559	(19,323)	41,324	9,163	32,161	-
Wakita	960	0.001775%	1,080	0.001893%	0.000118 %	1,552	327	(599)	1,280	284	997	-
Walker	60	0.000111%	-	0.000000%	(0.000111)%	(1,461)	(308)	564	(1,205)	(267)	-	938
Walters	17,586	0.032513%	18,577	0.032556%	0.000043 %	565	119	(218)	466	103	363	-
Wanette	1,200	0.002219%	720	0.001262%	(0.000957)%	(12,602)	(2,656)	4,862	(10,397)	(2,305)	-	8,091
Wapanucka	480	0.000887%	480	0.000841%	(0.000046)%	(609)	(128)	235	(502)	(111)	-	391
Warner	1,140	0.002108%	1,140	0.001998%	(0.000110)%	(1,446)	(305)	558	(1,193)	(265)	-	929
Warr Acres	226,999	0.419678%	264,287	0.463161%	0.043483 %	572,719	120,731	(220,948)	472,501	104,767	367,734	-
Washington	1,020	0.001886%	-	0.000000%	(0.001886)%	(24,838)	(5,236)	9,582	(20,492)	(4,544)	-	15,948
Watonga	24,465	0.045231%	31,929	0.055955%	0.010724 %	141,249	29,776	(54,492)	116,533	25,839	90,694	-
Watts	780	0.001442%	600	0.001051%	(0.000391)%	(5,144)	(1,084)	1,985	(4,244)	(941)	-	3,303
Waukomis	1,020	0.001886%	-	0.000000%	(0.001886)%	(24,838)	(5,236)	9,582	(20,492)	(4,544)	-	15,948
Waurika	1,020	0.001886%	60	0.000105%	(0.001781)%	(23,453)	(4,944)	9,048	(19,349)	(4,290)	-	15,059
Wayne	840	0.001553%	720	0.001262%	(0.000291)%	(3,835)	(809)	1,480	(3,164)	(702)	-	2,463
Waynoka	960	0.001775%	1,048	0.001837%	0.000062 %	813	171	(314)	671	149	522	-
Weatherford	164,719	0.304534%	181,001	0.317203%	0.012669 %	166,862	35,175	(64,374)	137,664	30,524	107,140	-
Webbers Falls	960	0.001775%	1,260	0.002208%	0.000433 %	5,707	1,203	(2,202)	4,708	1,044	3,664	-
Welch	720	0.001331%	-	0.000000%	(0.001331)%	(17,533)	(3,696)	6,764	(14,465)	(3,207)	-	11,257
Weleetka	660	0.001220%	660	0.001157%	(0.000064)%	(837)	(176)	323	(691)	(153)	-	538
West Tenkiller	-	0.000000%	900	0.001577%	0.001577 %	20,774	4,379	(8,014)	17,139	3,800	13,339	-
Westville	1,380	0.002551%	1,200	0.002103%	(0.000448)%	(5,905)	(1,245)	2,278	(4,872)	(1,080)	-	3,792
Wetumka	900	0.001664%	900	0.001577%	(0.000087)%	(1,142)	(241)	440	(942)	(209)	-	733
Wewoka	55,982	0.103500%	49,053	0.085965%	(0.017535)%	(230,955)	(48,686)	89,100	(190,541)	(42,249)	-	148,293
Whitefield	660	0.001220%	660	0.001157%	(0.000064)%	(837)	(176)	323	(691)	(153)	-	538
Whitehorn	960	0.001775%	840	0.001472%	(0.000303)%	(3,988)	(841)	1,538	(3,290)	(729)	-	2,560
Wilburton	1,380	0.002551%	1,140	0.001998%	(0.000554)%	(7,290)	(1,537)	2,813	(6,015)	(1,334)	-	4,681
Willow	840	0.001553%	-	0.000000%	(0.001553)%	(20,455)	(4,312)	7,891	(16,875)	(3,742)	-	13,134
Wilson	-	0.000000%	2,220	0.003891%	0.003891 %	51,242	10,802	(19,769)	42,276	9,374	32,902	-

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, 2025

Entity	2024 Employer Allocations: Employer Contributions	2024 Employer Allocations: Employer Allocation Percentage	2025 Employer Allocations: Employer Contributions	2025 Employer Allocations: Employer Allocation Percentage	2025 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2024, Net Pension Liability	Employer Change in Proportion of June 30, 2024, Deferred Inflows	Employer Change in Proportion of June 30, 2024, Deferred Outflows	Total Change in Proportionate Share of June 30, 2024, 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, 2025, (ONLY) Amount Recorded as **Deferred Outflows** Due to Changes in Proportion	June 30, 2025, (ONLY) Amount Recorded as **Deferred Inflows** Due to Changes in Proportion
TOTAL TO BE ALLOCATED	**$ 54,088,913**	**100.000000%**	**57,061,640**	**100.000000%**	**0.000000%**	**1,317,108,120**	**277,650,298**	**508,125,325**	**-**	**-**	**55,582,400**	**55,582,400**
Wister	1,200	0.002219%	1,080	0.001893%	(0.000326)%	(4,292)	(905)	1,656	(3,541)	(785)	-	2,756
Woodcrest	2,460	0.004548%	240	0.000421%	(0.004127)%	(54,363)	(11,460)	20,973	(44,850)	(9,945)	-	34,906
Woodward	182,285	0.337010%	206,927	0.362638%	0.025628 %	337,545	71,156	(130,221)	278,480	61,747	216,732	-
Wright City	1,090	0.002015%	1,080	0.001893%	(0.000123)%	(1,614)	(340)	623	(1,331)	(295)	-	1,036
Wyandotte	1,380	0.002551%	1,740	0.003049%	0.000498 %	6,559	1,383	(2,530)	5,411	1,200	4,211	-
Wynnewood	1,320	0.002440%	-	0.000000%	(0.002440)%	(32,143)	(6,776)	12,400	(26,518)	(5,880)	-	20,639
Yale	1,140	0.002108%	1,020	0.001788%	(0.000320)%	(4,216)	(889)	1,627	(3,478)	(771)	-	2,707
Yuba	-	0.000000%	480	0.000841%	0.000841 %	11,079	2,336	(4,274)	9,141	2,027	7,114	-
Yukon	577,616	1.067901%	584,708	1.024695%	(0.043206)%	(569,063)	(119,960)	219,538	(469,485)	(104,099)	-	365,387
	$ 54,088,913	100.000000%	57,061,640	100.000000%	0.000000 %	-	-	-	-	-	55,582,400	55,582,400

• 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, 2025, 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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Ada	299,815	0.525423%	5,725,609	771,906	702,843	181,264	1,656,013	-	1,375,343	-	1,375,343	785,299
Adair	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Afton	1,560	0.002734%	29,792	4,016	3,657	943	8,617	-	7,156	-	7,156	4,086
Agra	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Alderson	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Aline	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Allen	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Altus	315,267	0.552503%	6,020,698	811,689	739,066	190,606	1,741,361	-	1,446,226	-	1,446,226	825,772
Alva	79,727	0.139721%	1,522,558	205,266	186,900	48,202	440,368	-	365,732	-	365,732	208,827
Amber	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Ames	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Anadarko	146,106	0.256049%	2,790,207	376,166	342,510	88,334	807,009	-	670,233	-	670,233	382,692
Antlers	1,845	0.003233%	35,234	4,750	4,325	1,115	10,191	-	8,464	-	8,464	4,833
Apache	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Arapaho	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Ardmore	331,606	0.581136%	6,332,726	853,755	777,369	200,484	1,831,608	-	1,521,178	-	1,521,178	868,569
Arkoma	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Arnett	1,500	0.002629%	28,646	3,862	3,516	907	8,285	-	6,881	-	6,881	3,929
Asher	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Atoka	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Atwood	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Avant	360	0.000631%	6,875	927	844	218	1,988	-	1,651	-	1,651	943
Barnsdall	1,500	0.002629%	28,646	3,862	3,516	907	8,285	-	6,881	-	6,881	3,929
Bartlesville	767,964	1.345850%	14,665,915	1,977,205	1,800,304	464,300	4,241,809	-	3,522,886	-	3,522,886	2,011,512

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Beaver	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Beggs	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Berlin	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Berryhill	146,091	0.256023%	2,789,920	376,127	342,475	88,325	806,926	-	670,164	-	670,164	382,653
Bessie	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Bethany	261,115	0.457602%	4,986,549	672,268	612,120	157,866	1,442,255	-	1,197,814	-	1,197,814	683,933
Bethel Acres	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Big Cabin	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Billings	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Binger	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Bixby	488,585	0.856241%	9,330,575	1,257,914	1,145,368	295,392	2,698,674	-	2,241,289	-	2,241,289	1,279,741
Black Dog	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Blackwell	136,273	0.238817%	2,602,424	350,849	319,459	82,389	752,697	-	625,126	-	625,126	356,937
Blair	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Blanchard	40,978	0.071814%	782,563	105,502	96,063	24,775	226,340	-	187,979	-	187,979	107,333
Bluejacket	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Boise City	1,400	0.002453%	26,736	3,604	3,282	846	7,733	-	6,422	-	6,422	3,667
Bokchito	5,520	0.009674%	105,416	14,212	12,940	3,337	30,489	-	25,322	-	25,322	14,458
Bokoshe	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Boley	540	0.000946%	10,312	1,390	1,266	326	2,983	-	2,477	-	2,477	1,414
Boswell	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Bowlegs	60	0.000105%	1,146	154	141	36	331	-	275	-	275	157
Braggs	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457

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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Braman	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Bray	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Bridge Creek	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Bristow	70,264	0.123137%	1,341,841	180,902	164,717	42,481	388,100	-	322,322	-	322,322	184,041
Broken Arrow	2,758,395	4.834062%	52,677,451	7,101,783	6,466,382	1,667,686	15,235,851	-	12,653,603	-	12,653,603	7,225,007
Broken Bow	74,643	0.130811%	1,425,468	192,176	174,982	45,128	412,287	-	342,410	-	342,410	195,511
Bromide	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Brushy Mtn	2,940	0.005152%	56,146	7,569	6,892	1,777	16,239	-	13,487	-	13,487	7,701
Buffalo	1,380	0.002418%	26,354	3,553	3,235	834	7,622	-	6,330	-	6,330	3,615
Burlington	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Burns Flat	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Butler	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Byars	240	0.000421%	4,583	618	563	145	1,326	-	1,101	-	1,101	629
Byng	6,581	0.011533%	125,678	16,943	15,428	3,979	36,350	-	30,189	-	30,189	17,237
Cache	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Caddo	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Calera	1,560	0.002734%	29,792	4,016	3,657	943	8,617	-	7,156	-	7,156	4,086
Calumet	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Camargo	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Caney	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Canton	1,440	0.002524%	27,500	3,707	3,376	871	7,954	-	6,606	-	6,606	3,772
Canute	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Capron	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043

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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Carnegie	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Carney	360	0.000631%	6,875	927	844	218	1,988	-	1,651	-	1,651	943
Carter	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Catoosa	116,438	0.204057%	2,223,633	299,782	272,960	70,397	643,139	-	534,137	-	534,137	304,984
Cedar Country	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Cement	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Central Lincoln	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Chandler	69,620	0.122008%	1,329,543	179,244	163,207	42,091	384,542	-	319,368	-	319,368	182,354
Checotah	1,060	0.001858%	20,243	2,729	2,485	641	5,855	-	4,863	-	4,863	2,776
Chelsea	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Cherokee	1,680	0.002944%	32,083	4,325	3,938	1,016	9,279	-	7,707	-	7,707	4,400
Cheyenne	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Chickasha	419,619	0.735378%	8,013,522	1,080,354	983,694	253,696	2,317,744	-	1,924,921	-	1,924,921	1,099,099
Choctaw	104,169	0.182555%	1,989,330	268,194	244,199	62,979	575,372	-	477,855	-	477,855	272,848
Chouteau	18,903	0.033127%	360,993	48,668	44,313	11,428	104,410	-	86,714	-	86,714	49,512
Claremore	529,320	0.927628%	10,108,497	1,362,791	1,240,861	320,019	2,923,671	-	2,428,153	-	2,428,153	1,386,437
Clayton	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Cleo Springs	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Cleveland	32,848	0.057566%	627,303	84,571	77,004	19,859	181,434	-	150,684	-	150,684	86,038
Clinton	109,993	0.192762%	2,100,552	283,189	257,852	66,500	607,541	-	504,572	-	504,572	288,102
Coalgate	67,081	0.117559%	1,281,055	172,707	157,255	40,556	370,518	-	307,721	-	307,721	175,704
Colbert	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Colcord	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Cole	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Coleman	240	0.000421%	4,583	618	563	145	1,326	-	1,101	-	1,101	629
Collinsville	227,743	0.399118%	4,349,240	586,349	533,888	137,690	1,257,927	-	1,044,727	-	1,044,727	596,523
Colony	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Comanche	30,413	0.053299%	580,801	78,302	71,296	18,387	167,985	-	139,514	-	139,514	79,660
Cordell	12,757	0.022357%	243,622	32,844	29,906	7,713	70,463	-	58,520	-	58,520	33,414
Corn	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Council Hi	120	0.000210%	2,292	309	281	73	663	-	550	-	550	314
County Fire Departments	93,960	0.164664%	1,794,367	241,910	220,266	56,807	518,983	-	431,023	-	431,023	246,107
Covington	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Coweta	235,564	0.412824%	4,498,598	606,485	552,222	142,419	1,301,125	-	1,080,604	-	1,080,604	617,008
Coyle	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Crescent	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Cromwell	60	0.000105%	1,146	154	141	36	331	-	275	-	275	157
Crowder	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Cushing	203,599	0.356805%	3,888,158	524,187	477,288	123,093	1,124,568	-	933,971	-	933,971	533,283
Custer City	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Cyril	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Dacoma	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Dale	360	0.000631%	6,875	927	844	218	1,988	-	1,651	-	1,651	943
Davenport	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Davidson	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Davis	16,964	0.029729%	323,964	43,676	39,768	10,256	93,700	-	77,819	-	77,819	44,433

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Deer Creek	45,648	0.079998%	871,746	117,526	107,011	27,598	252,134	-	209,401	-	209,401	119,565
Del City	408,522	0.715931%	7,801,601	1,051,784	957,680	246,987	2,256,450	-	1,874,016	-	1,874,016	1,070,033
Delaware	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Dewar	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Dewey	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Dibble	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Dickson	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Dill City	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Douglas	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Dover	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Drummond	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Drumright	33,671	0.059008%	643,020	86,690	78,933	20,357	185,980	-	154,459	-	154,459	88,194
Duncan	467,519	0.819323%	8,928,275	1,203,678	1,095,984	282,655	2,582,317	-	2,144,653	-	2,144,653	1,224,563
Durant	396,077	0.694121%	7,563,937	1,019,743	928,506	239,463	2,187,711	-	1,816,927	-	1,816,927	1,037,436
Dustin	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Eakly	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Earlsboro	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
East Duke	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Edmond	2,371,965	4.156847%	45,297,744	6,106,878	5,560,491	1,434,056	13,101,425	-	10,880,930	-	10,880,930	6,212,839
El Reno	330,922	0.579938%	6,319,663	851,994	775,766	200,071	1,827,830	-	1,518,041	-	1,518,041	866,777
Eldorado	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Elgin	13,609	0.023850%	259,893	35,038	31,903	8,228	75,169	-	62,429	-	62,429	35,646
Elk City	175,425	0.307431%	3,350,116	451,650	411,241	106,059	968,951	-	804,728	-	804,728	459,487

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Elmore City	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Empire City	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Enid	894,210	1.567095%	17,076,852	2,302,239	2,096,256	540,627	4,939,122	-	4,102,015	-	4,102,015	2,342,186
Erick	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Eufaula	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Fairfax	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Fairland	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Fairmont	240	0.000421%	4,583	618	563	145	1,326	-	1,101	-	1,101	629
Fairview	9,990	0.017507%	190,780	25,720	23,419	6,040	55,179	-	45,827	-	45,827	26,167
Fallis	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Fanshawe	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Fargo	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Forest Park	360	0.000631%	6,875	927	844	218	1,988	-	1,651	-	1,651	943
Fort Cobb	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Fort Gibson	37,811	0.066263%	722,082	97,348	88,639	22,860	208,847	-	173,451	-	173,451	99,038
Fort Supply	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Foss	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Foyil	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Francis	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Frederick	87,275	0.152949%	1,666,703	224,699	204,595	52,765	482,059	-	400,357	-	400,357	228,598
Gage	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Garber	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Geary	60	0.000105%	1,146	154	141	36	331	-	275	-	275	157

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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Gene Autry	360	0.000631%	6,875	927	844	218	1,988	-	1,651	-	1,651	943
Gerty	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Glencoe	210	0.000368%	4,010	541	492	127	1,160	-	963	-	963	550
Glenpool	341,674	0.598781%	6,524,996	879,676	800,971	206,571	1,887,219	-	1,567,363	-	1,567,363	894,940
Goldsby	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Goltry	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Goodwell	2,160	0.003785%	41,250	5,561	5,064	1,306	11,931	-	9,909	-	9,909	5,658
Gooseneck Bend	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Gore	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Gotebo	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Gracemont	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Grandfield	1,680	0.002944%	32,083	4,325	3,938	1,016	9,279	-	7,707	-	7,707	4,400
Grove	106,651	0.186905%	2,036,729	274,584	250,017	64,480	589,081	-	489,241	-	489,241	279,349
Guthrie	338,644	0.593470%	6,467,131	871,875	793,868	204,739	1,870,482	-	1,553,464	-	1,553,464	887,003
Guymon	213,010	0.373298%	4,067,881	548,417	499,350	128,783	1,176,550	-	977,142	-	977,142	557,933
Hardesty	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Harrah	77,582	0.135962%	1,481,594	199,743	181,872	46,905	428,520	-	355,892	-	355,892	203,209
Haskell	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Healdton	1,440	0.002524%	27,500	3,707	3,376	871	7,954	-	6,606	-	6,606	3,772
Heavener	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Helena	1,740	0.003049%	33,229	4,480	4,079	1,052	9,611	-	7,982	-	7,982	4,558
Hennessey	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Henryetta	100,452	0.176041%	1,918,346	258,624	235,485	60,732	554,841	-	460,804	-	460,804	263,112

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Hickory Hills	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Hinton	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Hitchcock	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Hobart	31,569	0.055324%	602,878	81,278	74,006	19,086	174,370	-	144,817	-	144,817	82,688
Holdenville	61,720	0.108164%	1,178,675	158,905	144,687	37,315	340,907	-	283,129	-	283,129	161,662
Hollis	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Hominy	36,478	0.063927%	696,625	93,917	85,514	22,054	201,484	-	167,336	-	167,336	95,546
Howe	240	0.000421%	4,583	618	563	145	1,326	-	1,101	-	1,101	629
Hugo	107,377	0.188177%	2,050,593	276,454	251,719	64,919	593,091	-	492,571	-	492,571	281,250
Hulbert	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Hunter	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Hydro	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Idabel	74,795	0.131078%	1,428,370	192,568	175,339	45,220	413,126	-	343,108	-	343,108	195,909
Indiahoma	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Inola	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Jacktown	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Jay	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Jenks	289,834	0.507931%	5,535,000	746,209	679,445	175,230	1,600,883	-	1,329,557	-	1,329,557	759,156
Jennings	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Jet	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Kansas	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Kaw City	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Kellyville	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300

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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Kendrick	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Keota	1,980	0.003470%	37,812	5,098	4,642	1,197	10,936	-	9,083	-	9,083	5,186
Ketchum	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Keyes	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Kiefer	928	0.001626%	17,722	2,389	2,175	561	5,126	-	4,257	-	4,257	2,431
Kingfisher	170,418	0.298656%	3,254,496	438,759	399,503	103,032	941,295	-	781,760	-	781,760	446,372
Kingston	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Kinta	420	0.000736%	8,021	1,081	985	254	2,320	-	1,927	-	1,927	1,100
Kiowa	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Konawa	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Krebs	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Kremlin	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Lahoma	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Lamar	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Lamont	120	0.000210%	2,292	309	281	73	663	-	550	-	550	314
Langley	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Laverne	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Lawton	1,373,392	2.406857%	26,227,857	3,535,945	3,219,581	830,333	7,585,859	-	6,300,170	-	6,300,170	3,597,297
Leedey	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Lehigh	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Lenapah	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Limestone FPD	79,500	0.139323%	1,518,223	204,681	186,368	48,065	439,114	-	364,691	-	364,691	208,233
Lindsay	82,349	0.144316%	1,572,630	212,016	193,047	49,787	454,850	-	377,760	-	377,760	215,695

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Little Axe	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Loco	180	0.000315%	3,437	463	422	109	994	-	826	-	826	471
Locust Grove	6,667	0.011684%	127,321	17,165	15,629	4,031	36,825	-	30,584	-	30,584	17,463
Lone Grove	34,432	0.060342%	657,553	88,649	80,717	20,817	190,183	-	157,950	-	157,950	90,187
Lone Wolf	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Lookeba	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Loyal	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Lucien	360	0.000631%	6,875	927	844	218	1,988	-	1,651	-	1,651	943
Luther	8,838	0.015489%	168,781	22,754	20,719	5,343	48,816	-	40,543	-	40,543	23,149
Macomb	60	0.000105%	1,146	154	141	36	331	-	275	-	275	157
Madill	42,086	0.073755%	803,722	108,355	98,660	25,445	232,460	-	193,061	-	193,061	110,235
Mangum	32,447	0.056863%	619,645	83,538	76,064	19,617	179,219	-	148,844	-	148,844	84,988
Manitou	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Marland	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Marlow	36,666	0.064257%	700,216	94,401	85,954	22,168	202,523	-	168,198	-	168,198	96,038
Marshall	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Maud	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Maysville	1,440	0.002524%	27,500	3,707	3,376	871	7,954	-	6,606	-	6,606	3,772
McAlester	341,150	0.597862%	6,514,989	878,327	799,743	206,254	1,884,324	-	1,564,960	-	1,564,960	893,567
McCurtain	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
McKey	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
McLoud	24,736	0.043350%	472,387	63,685	57,987	14,955	136,628	-	113,472	-	113,472	64,790
Medford	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Meeker	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Meno	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Miami	189,601	0.332274%	3,620,837	488,148	444,473	114,630	1,047,251	-	869,758	-	869,758	496,618
Midwest City	1,467,639	2.572024%	28,027,705	3,778,594	3,440,520	887,314	8,106,428	-	6,732,510	-	6,732,510	3,844,156
Milburn	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Millerton	420	0.000736%	8,021	1,081	985	254	2,320	-	1,927	-	1,927	1,100
Minco	2,160	0.003785%	41,250	5,561	5,064	1,306	11,931	-	9,909	-	9,909	5,658
Monkey Island	72,821	0.127618%	1,390,673	187,485	170,711	44,027	402,223	-	334,052	-	334,052	190,739
Moore	1,284,646	2.251330%	24,533,063	3,307,459	3,011,538	776,679	7,095,675	-	5,893,065	-	5,893,065	3,364,847
Mooreland	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Morgan's Corner	420	0.000736%	8,021	1,081	985	254	2,320	-	1,927	-	1,927	1,100
Morris	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Morrison	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Mountain Park	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Muldrow	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Mulhall	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Muskogee	1,005,439	1.762023%	19,201,008	2,588,610	2,357,006	607,874	5,553,490	-	4,612,257	-	4,612,257	2,633,526
Mustang	317,943	0.557192%	6,071,802	818,578	745,340	192,224	1,756,142	-	1,458,502	-	1,458,502	832,782
Nash	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Newcastle	197,522	0.346155%	3,772,105	508,542	463,042	119,419	1,091,002	-	906,094	-	906,094	517,365
Newkirk	41,999	0.073603%	802,061	108,131	98,456	25,392	231,979	-	192,662	-	192,662	110,007
Nichols Hills	237,314	0.415891%	4,532,018	610,990	556,325	143,477	1,310,792	-	1,088,632	-	1,088,632	621,592
Nicoma Park	18,419	0.032279%	351,750	47,422	43,179	11,136	101,736	-	84,494	-	84,494	48,245

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Noble	104,758	0.183587%	2,000,578	269,711	245,579	63,335	578,625	-	480,557	-	480,557	274,390
Norman	2,286,947	4.007854%	43,674,144	5,887,990	5,361,187	1,382,656	12,631,833	-	10,490,926	-	10,490,926	5,990,153
North 48 Sunrise	540	0.000946%	10,312	1,390	1,266	326	2,983	-	2,477	-	2,477	1,414
Nowata	28,688	0.050275%	547,859	73,860	67,252	17,344	158,457	-	131,601	-	131,601	75,142
NW Rogers	204,761	0.358842%	3,910,349	527,179	480,012	123,796	1,130,987	-	939,301	-	939,301	536,326
Oak Cliff FPD	75,393	0.132126%	1,439,791	194,107	176,740	45,582	416,429	-	345,851	-	345,851	197,475
Oak Grove FPD	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Oilton	2,040	0.003575%	38,958	5,252	4,782	1,233	11,268	-	9,358	-	9,358	5,343
Okarche	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Okay	420	0.000736%	8,021	1,081	985	254	2,320	-	1,927	-	1,927	1,100
Okeene	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Okemah	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Oklahoma City	14,929,300	26.163461%	285,106,910	38,437,080	34,998,089	9,026,042	82,461,211	-	68,485,272	-	68,485,272	39,104,006
Okmulgee	169,749	0.297484%	3,241,720	437,037	397,935	102,628	937,600	-	778,691	-	778,691	444,620
Oktaha	120	0.000210%	2,292	309	281	73	663	-	550	-	550	314
Olustee	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Orlando	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Owasso	883,100	1.547625%	16,864,683	2,273,635	2,070,212	533,910	4,877,757	-	4,051,050	-	4,051,050	2,313,086
Paden	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Panama	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Paoli	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Pauls Valley	111,122	0.194740%	2,122,112	286,095	260,498	67,183	613,777	-	509,751	-	509,751	291,060
Pawhuska	52,165	0.091419%	996,202	134,304	122,288	31,538	288,131	-	239,297	-	239,297	136,635

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Pawnee	1,860	0.003260%	35,521	4,789	4,360	1,125	10,274	-	8,532	-	8,532	4,872
Perkins	18,756	0.032870%	358,186	48,289	43,969	11,340	103,598	-	86,040	-	86,040	49,127
Perry	93,203	0.163337%	1,779,911	239,961	218,492	56,349	514,802	-	427,551	-	427,551	244,125
Piedmont	84,328	0.147784%	1,610,423	217,111	197,686	50,984	465,781	-	386,838	-	386,838	220,879
Pink	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Pocola	6,240	0.010936%	119,166	16,066	14,628	3,773	34,466	-	28,625	-	28,625	16,344
Ponca City	689,733	1.208751%	13,171,927	1,775,791	1,616,910	417,003	3,809,704	-	3,164,017	-	3,164,017	1,806,603
Pond Creek	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Porter	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Porum	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Poteau	50,741	0.088923%	969,008	130,638	118,950	30,677	280,265	-	232,765	-	232,765	132,905
Prague	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Prue	240	0.000421%	4,583	618	563	145	1,326	-	1,101	-	1,101	629
Pryor	170,907	0.299513%	3,263,835	440,018	400,650	103,328	943,996	-	784,003	-	784,003	447,653
Purcell	141,465	0.247916%	2,701,577	364,217	331,630	85,528	781,375	-	648,943	-	648,943	370,536
Putnam	300	0.000526%	5,729	772	703	181	1,657	-	1,376	-	1,376	786
Quapaw	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Quinton	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Ralston	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Ratliff City	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Rattan	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Ravia	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Red Oak	1,380	0.002418%	26,354	3,553	3,235	834	7,622	-	6,330	-	6,330	3,615

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Red Rock	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Reydon	1,560	0.002734%	29,792	4,016	3,657	943	8,617	-	7,156	-	7,156	4,086
Richland FPD	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Ringling	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Ringwood	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Ripley	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Rock Town	180	0.000315%	3,437	463	422	109	994	-	826	-	826	471
Rocky	540	0.000946%	10,312	1,390	1,266	326	2,983	-	2,477	-	2,477	1,414
Roff	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Roland	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Rolling Hills	2,040	0.003575%	38,958	5,252	4,782	1,233	11,268	-	9,358	-	9,358	5,343
Roosevelt	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Rush Springs	540	0.000946%	10,312	1,390	1,266	326	2,983	-	2,477	-	2,477	1,414
Ryan	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Salina	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Sallisaw	52,567	0.092123%	1,003,879	135,339	123,230	31,781	290,351	-	241,141	-	241,141	137,688
Sand Springs	384,899	0.674532%	7,350,470	990,964	902,301	232,704	2,125,970	-	1,765,650	-	1,765,650	1,008,158
Sapulpa	557,412	0.976859%	10,644,974	1,435,117	1,306,716	337,003	3,078,836	-	2,557,020	-	2,557,020	1,460,018
Savanna	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Sayre	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Seiling	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Seminole	175,064	0.306798%	3,343,221	450,721	410,395	105,841	966,957	-	803,072	-	803,072	458,542
Sentinel	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Sequoyah	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Shady Point	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Shattuck	1,500	0.002629%	28,646	3,862	3,516	907	8,285	-	6,881	-	6,881	3,929
Shawnee	584,661	1.024613%	11,165,352	1,505,272	1,370,595	353,478	3,229,345	-	2,682,019	-	2,682,019	1,531,390
Shidler	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Skiatook	236,459	0.414392%	4,515,690	608,789	554,320	142,960	1,306,069	-	1,084,710	-	1,084,710	619,352
Slaughterville	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Snyder	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Soper	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
South Coffeyville	2,520	0.004416%	48,125	6,488	5,908	1,524	13,919	-	11,560	-	11,560	6,601
Spencer	48,561	0.085103%	927,376	125,025	113,839	29,359	268,224	-	222,764	-	222,764	127,195
Sperry	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Springer	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Sterling	1,560	0.002734%	29,792	4,016	3,657	943	8,617	-	7,156	-	7,156	4,086
Stigler	1,440	0.002524%	27,500	3,707	3,376	871	7,954	-	6,606	-	6,606	3,772
Stillwater	960,436	1.683155%	18,341,579	2,472,745	2,251,507	580,666	5,304,918	-	4,405,814	-	4,405,814	2,515,650
Stilwell	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Stonebluff	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Stonewall	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Stratford	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Stringtown	540	0.000946%	10,312	1,390	1,266	326	2,983	-	2,477	-	2,477	1,414
Stroud	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Stuart	1,920	0.003365%	36,667	4,943	4,501	1,161	10,605	-	8,808	-	8,808	5,029

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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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Sulphur	80,679	0.141389%	1,540,738	207,717	189,132	48,777	445,626	-	370,099	-	370,099	211,321
Summit	120	0.000210%	2,292	309	281	73	663	-	550	-	550	314
SW Lincoln	9,988	0.017504%	190,742	25,715	23,414	6,039	55,168	-	45,818	-	45,818	26,161
Sweetwater	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Taft	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Tahlequah	211,653	0.370920%	4,041,967	544,923	496,169	127,962	1,169,054	-	970,917	-	970,917	554,378
Talihina	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Taloga	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Tecumseh	33,025	0.057876%	630,683	85,026	77,419	19,966	182,412	-	151,496	-	151,496	86,502
Temple	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Terral	780	0.001367%	14,896	2,008	1,829	472	4,308	-	3,578	-	3,578	2,043
Texhoma	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
The Village	271,986	0.476653%	5,194,154	700,257	637,605	164,439	1,502,301	-	1,247,683	-	1,247,683	712,407
Thomas	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515
Tipton	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Tishomingo	31,980	0.056045%	610,726	82,336	74,969	19,335	176,640	-	146,702	-	146,702	83,765
Tonkawa	69,883	0.122469%	1,334,565	179,921	163,824	42,250	385,995	-	320,575	-	320,575	183,043
Town of Mountain View	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Tulsa	9,012,320	15.794008%	172,109,524	23,203,182	21,127,178	5,448,720	49,779,080	-	41,342,272	-	41,342,272	23,605,783
Tuttle	134,236	0.235247%	2,563,523	345,605	314,683	81,157	741,446	-	615,782	-	615,782	351,602
Tyrone	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Union City	1,500	0.002629%	28,646	3,862	3,516	907	8,285	-	6,881	-	6,881	3,929
Valliant	960	0.001682%	18,333	2,472	2,250	580	5,303	-	4,404	-	4,404	2,515

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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Velma	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Verden	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Vian	540	0.000946%	10,312	1,390	1,266	326	2,983	-	2,477	-	2,477	1,414
Vici	1,320	0.002313%	25,208	3,398	3,094	798	7,291	-	6,055	-	6,055	3,457
Vinita	78,084	0.136841%	1,491,181	201,036	183,049	47,208	431,293	-	358,195	-	358,195	204,524
Wagoner	76,263	0.133650%	1,456,405	196,347	178,780	46,108	421,235	-	349,842	-	349,842	199,754
Wakita	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Walters	18,577	0.032556%	354,768	47,828	43,549	11,231	102,609	-	85,218	-	85,218	48,658
Wanette	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Wapanucka	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Warner	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Warr Acres	264,287	0.463161%	5,047,125	680,435	619,556	159,784	1,459,775	-	1,212,365	-	1,212,365	692,241
Watonga	31,929	0.055955%	609,753	82,205	74,850	19,304	176,358	-	146,468	-	146,468	83,631
Watts	600	0.001051%	11,458	1,545	1,407	363	3,314	-	2,752	-	2,752	1,572
Waurika	60	0.000105%	1,146	154	141	36	331	-	275	-	275	157
Wayne	720	0.001262%	13,750	1,854	1,688	435	3,977	-	3,303	-	3,303	1,886
Waynoka	1,048	0.001837%	20,014	2,698	2,457	634	5,789	-	4,807	-	4,807	2,745
Weatherford	181,001	0.317203%	3,456,601	466,006	424,313	109,431	999,750	-	830,307	-	830,307	474,092
Webbers Falls	1,260	0.002208%	24,062	3,244	2,954	762	6,960	-	5,780	-	5,780	3,300
Weleetka	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
West Tenkiller	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357
Westville	1,200	0.002103%	22,917	3,090	2,813	726	6,628	-	5,505	-	5,505	3,143
Wetumka	900	0.001577%	17,187	2,317	2,110	544	4,971	-	4,129	-	4,129	2,357

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, 2025

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, 2025, 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	**$ 57,061,640**	**100.0000%**	**1,089,714,044**	**146,911,296**	**133,767,045**	**34,498,656**	**315,176,997**	**-**	**261,759,221**	**-**	**261,759,221**	**149,460,372**
Wewoka	49,053	0.085965%	936,772	126,292	114,993	29,657	270,942	-	225,021	-	225,021	128,484
Whitefield	660	0.001157%	12,604	1,699	1,547	399	3,645	-	3,028	-	3,028	1,729
Whitehorn	840	0.001472%	16,042	2,163	1,969	508	4,640	-	3,853	-	3,853	2,200
Wilburton	1,140	0.001998%	21,771	2,935	2,672	689	6,297	-	5,230	-	5,230	2,986
Wilson	2,220	0.003891%	42,396	5,716	5,204	1,342	12,262	-	10,184	-	10,184	5,815
Wister	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Woodcrest	240	0.000421%	4,583	618	563	145	1,326	-	1,101	-	1,101	629
Woodward	206,927	0.362638%	3,951,714	532,756	485,090	125,105	1,142,951	-	949,238	-	949,238	542,000
Wright City	1,080	0.001893%	20,625	2,781	2,532	653	5,965	-	4,954	-	4,954	2,829
Wyandotte	1,740	0.003049%	33,229	4,480	4,079	1,052	9,611	-	7,982	-	7,982	4,558
Yale	1,020	0.001788%	19,479	2,626	2,391	617	5,634	-	4,679	-	4,679	2,672
Yuba	480	0.000841%	9,167	1,236	1,125	290	2,651	-	2,202	-	2,202	1,257
Yukon	584,708	1.024695%	11,166,250	1,505,393	1,370,705	353,506	3,229,604	-	2,682,235	-	2,682,235	1,531,514
	$ 57,061,640	100.0000%	1,089,714,044	146,911,296	133,767,045	34,498,656	315,176,997	-	261,759,221	-	261,759,221	149,460,372

• 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
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

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

June 30, 2025

(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, 2025, there were 472 cities, 28 fire protection districts, and 136 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.

(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, 2025, the State's contribution to the System totaled $142,726,998. 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 2025.

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, 2025. The System's actuarial report is dated July 1, 2025.

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, 2025, the membership's remaining service life was 4.51 years.

(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, 2025 and 2024. 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, 2024, and June 30, 2025.

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.

2025 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2025 and that of fiscal year 2024.

Employer Change in Proportion of June 30, 2024, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2024.

Employer Change in Proportion of June 30, 2024, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2024.

Employer Change in Proportion of June 30, 2024, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2024.

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

Total Change in Proportionate Share of June 30, 2024, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2024, to be amortized as part of pension expense commencing in 2025. 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, 2025. **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, 2025, the System had a net pension liability of $1,089,714,044 to be allocated proportionately among participating employers. The System's net pension liability at June 30, 2025, was calculated as follows:

Total pension liability	$ 4,786,046,089
Plan fiduciary net position	3,696,332,045
Employer' net pension liability	$ 1,089,714,044
Plan fiduciary net position as a percentage of the total pension liability	77.23%

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	$ 1,526,707,362	1,089,714,044	724,847,453

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

See Independent Auditors' Report.

(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, 2025, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of $39,943,694. 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 4.51 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2025, $8,856,695 was included as a component of the calculation for pension expense, with the remaining balance of $31,086,999 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 2025.

(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 2025, the System's estimated investment return was $248,298,080. Actual investment earnings for fiscal year 2025 were $452,266,466, which were greater than the expected return by $203,968,386. This amount is amortized over 5 years, resulting in $40,793,677 used as a component of pension expense for fiscal year 2025, with the remaining balance of $163,174,709 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, 2025, there were no changes in assumptions regarding the determination of the Plan's liabilities.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

A change in an employer's proportion can occur due to changes in the membership of participating employers, new employers joining the System, or other factors affecting the contributions of a participating employer in relation to all participating employers. When a change in proportion occurs, the participating employer will experience an increase or decrease in either deferred inflows or outflows during the period the change occurs, with an offsetting effect on pension expense. The Schedule of Employer Allocations by Participating Employer presents this change in proportion between the periods ended June 30, 2024, and June 30, 2025. Proportionate changes are then multiplied by the June 30, 2024, 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.

(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, 2025.

	Total Fiscal (Gains)/Losses	Amount Included in 2025 Pension Expense Calculation	Deferred Inflows Balance for 2025	Deferred Outflows Balance for 2025	Amortization Period (Years)
Differences between Expected and Actual Experience					
2021	$187,276,430	17,795,498	-	-	4.42
2022	41,194,963	9,113,930	-	4,739,243	4.52
2023	82,003,803	18,304,420	-	27,090,543	4.48
2024	147,868,663	31,937,076	-	83,994,511	4.63
2025	39,943,694	8,856,695	-	31,086,999	4.51
Changes in Assumptions					
2024	60,733,376	13,117,360	-	34,498,656	4.63
Differences between Projected and Actual Earnings					
2021	(709,131,058)	(141,826,212)	2	-	5.00
2022	668,835,217	133,767,043	-	133,767,045	5.00
2023	(65,671,057)	(13,134,211)	(26,268,424)	-	5.00
2024	(120,526,816)	(24,105,363)	(72,316,090)	-	5.00
2025	(203,968,386)	(40,793,677)	(163,174,709)	-	5.00
			$ (261,759,221)	315,176,997	

See Independent Auditors' Report.

(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:

Year Ending June 30:	Deferred Inflows	Deferred Outflows
2026	$ (78,033,253)	210,721,839
2027	(78,033,251)	62,697,254
2028	(64,899,040)	37,240,990
2029	(40,793,677)	4,516,914
	$ (261,759,221)	315,176,997

See Independent Auditors' Report.

(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, 2025, the Plan's collective pension expense allocated to all participating employers was $149,460,372. This amount as of June 30, 2025, was calculated as follows:

Service cost	$ 75,644,961
Interest on total pension liability	343,954,411
Changes in benefit terms	-
Expensed portion of differences between expected and actual experience	86,007,619
Changes in assumptions	13,117,360
Employee contributions	(37,811,445)
Projected earnings on pension plan investments	(248,298,080)
Differences between projected and actual earnings on plan investments	(86,092,420)
Pension plan administrative expense	2,937,966
Other changes in fiduciary net position	-
Total Plan (collective) pension expense	$ 149,460,372

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.

(4) CHANGES IN NET PENSION LIABILITY

A summary of the changes in net pension liability for the year ended June 30, 2025, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)−(b)
Balances at June 30, 2024	$ 4,694,324,677	3,377,216,557	1,317,108,120
Changes for the year:			
Service cost	75,644,961	-	75,644,961
Interest	343,954,411	-	343,954,411
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Difference between expected and actual experience	39,943,694	-	39,943,694
Contributions—employer/municipalities	-	57,070,199	(57,070,199)
Contributions—State of Oklahoma, a non-employer contributing entity	-	142,726,998	(142,726,998)
Contributions—employee	-	37,811,445	(37,811,445)
Net investment income (loss)	-	452,266,466	(452,266,466)
Benefit payments, including refunds	(367,821,654)	(367,821,654)	-
Administrative expense	-	(2,937,966)	2,937,966
Other changes	-	-	-
Balances at June 30, 2025	$ 4,786,046,089	3,696,332,045	1,089,714,044

See Independent Auditors' Report.

(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, 2025.

(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.