

**Oklahoma Firefighters Pension
and Retirement Plan**

Administered by

**Oklahoma Firefighters Pension
and Retirement System**

*Schedule of Employer Allocations and
Pension Amounts by Participating Employer*

June 30, 2014

(With Independent Auditors' Report Thereon)





INDEPENDENT AUDITORS' REPORT

Board of Trustees
Oklahoma Firefighters Pension and Retirement System

Report on Schedule of Employer Allocations and Pension Amounts by Participating Employer

We have audited the individual columns labeled "Employer Allocations" included in the accompanying Schedule of Employer Allocations and Pension Amounts by Participating Employer (the "Schedule") 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, 2014. 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 Pension Expense" (specified column totals) included in the accompanying Schedule of the Plan as of and for the year ended June 30, 2014, and the related notes.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the individual columns labeled "Employer Allocations" in the Schedule and the specified column totals included in the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the individual columns labeled "Employer Allocations" and specified column totals included in the Schedule are free from material misstatement.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibility, Continued

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the individual columns labeled "Employer Allocations" and specified column totals included in the Schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the individual columns labeled "Employer Allocations" and specified column totals included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Plan's preparation and fair presentation of the individual columns labeled "Employer Allocations" and specified column totals included in the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the individual columns labeled "Employer Allocations" and specified column totals included in the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the Schedule referred to above presents fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States.

Emphasis of Matter


The Schedule includes a column entitled "Beginning Net Pension Liability." The allocation of the June 30, 2013, amount to participating employers is based on the same revenue percentages used for the 2014 allocations. Our report is not modified with respect to this matter.

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, 2014, and our report thereon, dated October 9, 2014, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Handwritten signature in black ink that reads "Finley + Cook, PLLC". The signature is written in a cursive style with a large, looping "F" and "C".

Shawnee, Oklahoma
March 11, 2015

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

SCHEDULE OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Ada	\$ 193,299	0.5172%	6,117,312	5,318,504	126,721	-	-	-	126,721	-	805,076	-	-	805,076	477,672	-	477,672
Adair	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Afton	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Agra	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Aline	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Allen	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Altus	218,898	0.5857%	6,927,440	6,022,845	143,503	-	-	-	143,503	-	911,694	-	-	911,694	540,931	-	540,931
Alva	49,728	0.1331%	1,573,736	1,368,236	32,600	-	-	-	32,600	-	207,113	-	-	207,113	122,886	-	122,886
Amber	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Ames	1,252	0.0033%	39,622	34,448	821	-	-	-	821	-	5,214	-	-	5,214	3,094	-	3,094
Anadarko	124,977	0.3344%	3,955,133	3,438,666	81,931	-	-	-	81,931	-	520,520	-	-	520,520	308,838	-	308,838
Antlers	32,219	0.0862%	1,019,631	886,486	21,122	-	-	-	21,122	-	134,190	-	-	134,190	79,618	-	79,618
Apache	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Arapaho	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Ardmore	251,014	0.6716%	7,943,812	6,906,497	164,557	-	-	-	164,557	-	1,045,454	-	-	1,045,454	620,295	-	620,295
Arkoma	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Arnett	1,620	0.0043%	51,268	44,573	1,062	-	-	-	1,062	-	6,747	-	-	6,747	4,003	-	4,003
Asher	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Atoka	2,520	0.0067%	79,750	69,336	1,652	-	-	-	1,652	-	10,496	-	-	10,496	6,227	-	6,227
Atwood	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Avant	480	0.0013%	15,191	13,207	315	-	-	-	315	-	1,999	-	-	1,999	1,186	-	1,186
Barnsdall	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Bartlesville	452,171	1.2098%	14,309,804	12,441,208	296,430	-	-	-	296,430	-	1,883,258	-	-	1,883,258	1,117,385	-	1,117,385
Beaver	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Bernice	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Berryhill	27,520	0.0736%	870,922	757,196	18,041	-	-	-	18,041	-	114,619	-	-	114,619	68,006	-	68,006
Bessie	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Bethany	182,847	0.4892%	5,786,538	5,030,923	119,869	-	-	-	119,869	-	761,544	-	-	761,544	451,843	-	451,843
Bethel Acres	240	0.0006%	7,595	6,603	157	-	-	-	157	-	1,000	-	-	1,000	593	-	593
Big Cabin	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Billings	1,560	0.0042%	49,369	42,922	1,023	-	-	-	1,023	-	6,497	-	-	6,497	3,855	-	3,855
Binger	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Bixby	150,670	0.4031%	4,768,236	4,145,593	98,775	-	-	-	98,775	-	627,529	-	-	627,529	372,329	-	372,329
Blackwell	91,429	0.2446%	2,893,443	2,515,613	59,938	-	-	-	59,938	-	380,795	-	-	380,795	225,935	-	225,935
Blair	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Blanchard	7,005	0.0187%	221,686	192,738	4,592	-	-	-	4,592	-	29,175	-	-	29,175	17,310	-	17,310
Bluejacket	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Boise City	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Bokoshe	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Boswell	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Bowlegs	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Boynton	2,340	0.0063%	74,054	64,384	1,534	-	-	-	1,534	-	9,746	-	-	9,746	5,783	-	5,783
Braggs	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Braman	480	0.0013%	15,191	13,207	315	-	-	-	315	-	1,999	-	-	1,999	1,186	-	1,186
Bray	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Bridge Creek	2,760	0.0074%	87,345	75,940	1,809	-	-	-	1,809	-	11,495	-	-	11,495	6,820	-	6,820
Bristow	41,115	0.1100%	1,301,162	1,131,254	26,954	-	-	-	26,954	-	171,241	-	-	171,241	101,602	-	101,602
Broken Arrow	1,376,369	3.6826%	43,557,794	37,869,951	902,306	-	-	-	902,306	-	5,732,473	-	-	5,732,473	3,401,223	-	3,401,223

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Broken Bow	34,069	0.0912%	1,078,178	937,388	22,335	-	-	-	22,335	-	141,895	-	-	141,895	84,190	-	84,190
Buffalo	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Burlington	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Burns Flat	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Butler	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Byars	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Byng	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Byron	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Cache	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Caddo	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Calera	2,760	0.0074%	87,345	75,940	1,809	-	-	-	1,809	-	11,495	-	-	11,495	6,820	-	6,820
Calumet	1,560	0.0042%	49,369	42,922	1,023	-	-	-	1,023	-	6,497	-	-	6,497	3,855	-	3,855
Camargo	1,980	0.0053%	62,661	54,478	1,298	-	-	-	1,298	-	8,247	-	-	8,247	4,893	-	4,893
Canadian	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Caney	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Canton	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Canute	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Capron	120	0.0003%	3,798	3,302	79	-	-	-	79	-	500	-	-	500	297	-	297
Carmen	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Carnegie	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Carter	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Cashion	1,980	0.0053%	62,661	54,478	1,298	-	-	-	1,298	-	8,247	-	-	8,247	4,893	-	4,893
Catoosa	35,805	0.0958%	1,133,117	985,153	23,473	-	-	-	23,473	-	149,125	-	-	149,125	88,480	-	88,480
Cedar Country	2,040	0.0055%	64,560	56,129	1,337	-	-	-	1,337	-	8,496	-	-	8,496	5,041	-	5,041
Cement	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Central Lincoln	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Chandler	53,093	0.1421%	1,680,228	1,460,821	34,806	-	-	-	34,806	-	221,128	-	-	221,128	131,201	-	131,201
Chattanooga	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Checotah	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Chelsea	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Cherokee	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Cheyenne	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Chickasha	280,124	0.7495%	8,865,053	7,707,441	183,641	-	-	-	183,641	-	1,166,695	-	-	1,166,695	692,230	-	692,230
Choctaw	40,147	0.1074%	1,270,528	1,104,620	26,319	-	-	-	26,319	-	167,209	-	-	167,209	99,210	-	99,210
Chouteau	13,027	0.0349%	412,264	358,430	8,540	-	-	-	8,540	-	54,256	-	-	54,256	32,192	-	32,192
Claremore	369,100	0.9876%	11,680,866	10,155,561	241,971	-	-	-	241,971	-	1,537,274	-	-	1,537,274	912,104	-	912,104
Clayton	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Cleo Springs	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Cleveland	33,961	0.0909%	1,074,760	934,416	22,264	-	-	-	22,264	-	141,445	-	-	141,445	83,923	-	83,923
Clinton	79,461	0.2126%	2,514,693	2,186,321	52,092	-	-	-	52,092	-	330,949	-	-	330,949	196,361	-	196,361
Cloud Chief	2,280	0.0061%	72,155	62,733	1,495	-	-	-	1,495	-	9,496	-	-	9,496	5,634	-	5,634
Coalgate	52,373	0.1401%	1,657,442	1,441,011	34,334	-	-	-	34,334	-	218,130	-	-	218,130	129,422	-	129,422
Colbert	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Colcord	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Cole	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Collinsville	106,877	0.2860%	3,382,324	2,940,655	70,065	-	-	-	70,065	-	445,135	-	-	445,135	264,110	-	264,110
Collinsville RFPD	15,773	0.0422%	499,166	433,984	10,340	-	-	-	10,340	-	65,693	-	-	65,693	38,978	-	38,978
Colony	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Comanche	20,918	0.0560%	661,990	575,546	13,713	-	-	-	13,713	-	87,122	-	-	87,122	51,692	-	51,692
Commerce	1,800	0.0048%	56,964	49,526	1,180	-	-	-	1,180	-	7,497	-	-	7,497	4,448	-	4,448
Copan	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Cordell	5,996	0.0160%	189,755	164,976	3,931	-	-	-	3,931	-	24,973	-	-	24,973	14,817	-	14,817
Corn	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Country Corner	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Covington	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Coweta	130,185	0.3483%	4,119,950	3,581,961	85,345	-	-	-	85,345	-	542,211	-	-	542,211	321,707	-	321,707
Crescent	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Cromwell	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Crowder	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Cushing	135,255	0.3619%	4,280,400	3,721,459	88,669	-	-	-	88,669	-	563,327	-	-	563,327	334,236	-	334,236
Custer City	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Cyril	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Dacoma	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Davenport	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Davidson	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Davis	1,560	0.0042%	49,369	42,922	1,023	-	-	-	1,023	-	6,497	-	-	6,497	3,855	-	3,855
Deer Creek	7,823	0.0209%	247,574	215,245	5,129	-	-	-	5,129	-	32,582	-	-	32,582	19,332	-	19,332
Del City	209,613	0.5608%	6,633,599	5,767,373	137,416	-	-	-	137,416	-	873,022	-	-	873,022	517,986	-	517,986
Delaware	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Dewar	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Dewey	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Dibble	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Dickson	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Dill City	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Dover	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Drummond	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Drumright	25,270	0.0676%	799,717	695,289	16,566	-	-	-	16,566	-	105,248	-	-	105,248	62,446	-	62,446
Duncan	323,602	0.8658%	10,240,996	8,903,711	212,144	-	-	-	212,144	-	1,347,778	-	-	1,347,778	799,671	-	799,671
Durant	257,279	0.6884%	8,142,079	7,078,874	168,664	-	-	-	168,664	-	1,071,548	-	-	1,071,548	635,777	-	635,777
Dustin	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Eakly	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Earlsboro	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
East Duke	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Edmond	1,331,266	3.5619%	42,130,425	36,628,970	872,738	-	-	-	872,738	-	5,544,622	-	-	5,544,622	3,289,766	-	3,289,766
El Reno	210,191	0.5624%	6,651,891	5,783,277	137,795	-	-	-	137,795	-	875,430	-	-	875,430	519,415	-	519,415
Eldorado	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Elgin	6,986	0.0187%	221,085	192,216	4,580	-	-	-	4,580	-	29,096	-	-	29,096	17,263	-	17,263
Elk City	158,403	0.4238%	5,012,962	4,358,362	103,844	-	-	-	103,844	-	659,737	-	-	659,737	391,439	-	391,439
Elmore City	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Empire City	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Enid	712,233	1.9056%	22,539,957	19,596,655	466,918	-	-	-	466,918	-	2,966,397	-	-	2,966,397	1,760,039	-	1,760,039
Erick	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Eufaula	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Fairfax	1,440	0.0039%	45,572	39,621	944	-	-	-	944	-	5,997	-	-	5,997	3,558	-	3,558
Fairland	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Fairmont	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Fairview	4,710	0.0126%	149,057	129,593	3,088	-	-	-	3,088	-	19,617	-	-	19,617	11,639	-	11,639
Fargo	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Forest Park	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Fort Cobb	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Fort Gibson	16,496	0.0441%	522,047	453,877	10,814	-	-	-	10,814	-	68,705	-	-	68,705	40,764	-	40,764
Fort Supply	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Foss	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Foyil	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Francis	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Frederick	38,315	0.1025%	1,212,550	1,054,214	25,118	-	-	-	25,118	-	159,579	-	-	159,579	94,682	-	94,682
Freedom	2,520	0.0067%	79,750	69,336	1,652	-	-	-	1,652	-	10,496	-	-	10,496	6,227	-	6,227
Gage	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Garber	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Gate	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Geary	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Geronimo	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Glencoe	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Glenpool	121,935	0.3262%	3,858,863	3,354,967	79,937	-	-	-	79,937	-	507,850	-	-	507,850	301,320	-	301,320
Goldsbey	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Goltry	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Goodwell	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Gooseneck Bend	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Gotebo	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Gracemont	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Grandfield	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Granite	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Greenfield	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Grove	31,539	0.0844%	998,111	867,776	20,676	-	-	-	20,676	-	131,358	-	-	131,358	77,938	-	77,938
Guthrie	152,599	0.4083%	4,829,283	4,198,668	100,039	-	-	-	100,039	-	635,563	-	-	635,563	377,096	-	377,096
Guymon	118,132	0.3161%	3,738,510	3,250,330	77,444	-	-	-	77,444	-	492,011	-	-	492,011	291,923	-	291,923
Haileyville	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Hammon	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Hardesty	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Harrarh	28,701	0.0768%	908,297	789,690	18,816	-	-	-	18,816	-	119,537	-	-	119,537	70,925	-	70,925
Hartshorne	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Haskell	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Haworth	1,500	0.0040%	47,470	41,272	983	-	-	-	983	-	6,247	-	-	6,247	3,707	-	3,707
Heavener	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Helena	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Hennessey	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Henryetta	66,497	0.1779%	2,104,423	1,829,624	43,593	-	-	-	43,593	-	276,955	-	-	276,955	164,324	-	164,324
Hickory	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Hickory Hills	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Hinton	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Hitchcock	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Hobart	21,834	0.0584%	690,978	600,749	14,314	-	-	-	14,314	-	90,937	-	-	90,937	53,955	-	53,955
Holdenville	31,284	0.0837%	990,041	860,760	20,509	-	-	-	20,509	-	130,295	-	-	130,295	77,308	-	77,308
Hollis	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Hominy	16,166	0.0433%	511,604	444,798	10,598	-	-	-	10,598	-	67,330	-	-	67,330	39,949	-	39,949
Hooker	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Hugo	73,070	0.1955%	2,312,438	2,010,476	47,902	-	-	-	47,902	-	304,331	-	-	304,331	180,567	-	180,567
Hulbert	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Hunter	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Hydro	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Idabel	46,132	0.1234%	1,459,934	1,269,294	30,243	-	-	-	30,243	-	192,136	-	-	192,136	113,999	-	113,999
Indiahoma	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Inola	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Jay	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Jenks	128,887	0.3448%	4,078,872	3,546,247	84,494	-	-	-	84,494	-	536,805	-	-	536,805	318,500	-	318,500
Jennings	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Jet	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Kansas	420	0.0011%	13,292	11,556	275	-	-	-	275	-	1,749	-	-	1,749	1,038	-	1,038
Kaw City	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Kellyville	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Keota	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Ketchum	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Keyes	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Kiefer	1,650	0.0044%	52,217	45,399	1,082	-	-	-	1,082	-	6,872	-	-	6,872	4,077	-	4,077
Kingfisher	91,631	0.2452%	2,899,836	2,521,171	60,071	-	-	-	60,071	-	381,636	-	-	381,636	226,435	-	226,435
Kingston	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Kinta	420	0.0011%	13,292	11,556	275	-	-	-	275	-	1,749	-	-	1,749	1,038	-	1,038
Kiowa	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Konawa	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Krebs	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Kremlin	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Lahoma	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Lamar	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Lamont	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Langley	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Laverne	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Lawton	1,094,941	2.9296%	34,651,474	30,126,632	717,810	-	-	-	717,810	-	4,560,347	-	-	4,560,347	2,705,770	-	2,705,770
Leedey	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Lenapah	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Lexington	1,860	0.0050%	58,863	51,177	1,219	-	-	-	1,219	-	7,747	-	-	7,747	4,596	-	4,596
Lindsay	53,448	0.1430%	1,691,463	1,470,589	35,039	-	-	-	35,039	-	222,607	-	-	222,607	132,078	-	132,078
Little Axe	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Loco	60	0.0002%	1,899	1,651	39	-	-	-	39	-	250	-	-	250	148	-	148
Locust Grove	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Lone Grove	10,804	0.0289%	341,913	297,265	7,083	-	-	-	7,083	-	44,998	-	-	44,998	26,698	-	26,698
Lone Wolf	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Longdale	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Luther	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Macomb	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Madill	23,385	0.0626%	740,062	643,424	15,330	-	-	-	15,330	-	97,397	-	-	97,397	57,788	-	57,788
Manchester	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Mangum	22,124	0.0592%	700,156	608,728	14,504	-	-	-	14,504	-	92,145	-	-	92,145	54,672	-	54,672

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Manitou	785	0.0021%	24,843	21,599	515	-	-	-	515	-	3,269	-	-	3,269	1,940	-	1,940
Mannford	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Mannsville	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Maramec	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Marietta	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Marland	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Marlow	15,545	0.0416%	491,951	427,711	10,191	-	-	-	10,191	-	64,744	-	-	64,744	38,414	-	38,414
Marshall	1,680	0.0045%	53,167	46,224	1,101	-	-	-	1,101	-	6,997	-	-	6,997	4,152	-	4,152
Maud	1,560	0.0042%	49,369	42,922	1,023	-	-	-	1,023	-	6,497	-	-	6,497	3,855	-	3,855
Maysville	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
McAlester	289,367	0.7742%	9,157,565	7,961,756	189,700	-	-	-	189,700	-	1,205,192	-	-	1,205,192	715,071	-	715,071
McCurtain	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
McLoud	11,918	0.0319%	377,168	327,916	7,813	-	-	-	7,813	-	49,638	-	-	49,638	29,451	-	29,451
Medford	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Meeker	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Meno	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Miami	154,424	0.4132%	4,887,039	4,248,882	101,236	-	-	-	101,236	-	643,164	-	-	643,164	381,606	-	381,606
Midwest City	894,029	2.3921%	28,293,235	24,598,661	586,098	-	-	-	586,098	-	3,723,563	-	-	3,723,563	2,209,285	-	2,209,285
Milburn	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Mill Creek	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Millerton	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Minco	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Misc	91,860	0.2458%	2,907,083	2,527,472	60,221	-	-	-	60,221	-	382,590	-	-	382,590	227,000	-	227,000
Monkey Island	14,949	0.0400%	473,089	411,313	9,800	-	-	-	9,800	-	62,261	-	-	62,261	36,941	-	36,941
Moore	882,133	2.3602%	27,916,763	24,271,350	578,300	-	-	-	578,300	-	3,674,017	-	-	3,674,017	2,179,888	-	2,179,888
Mooreland	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Morgans Corner	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Morris	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Morrison	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Mounds	860	0.0023%	27,216	23,662	564	-	-	-	564	-	3,582	-	-	3,582	2,125	-	2,125
Mountain Park	480	0.0013%	15,191	13,207	315	-	-	-	315	-	1,999	-	-	1,999	1,186	-	1,186
Mountain View	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Muldrow	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Mulhall	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Muskogee	633,797	1.6958%	20,057,702	17,438,537	415,498	-	-	-	415,498	-	2,639,717	-	-	2,639,717	1,566,211	-	1,566,211
Mustang	152,369	0.4077%	4,822,005	4,192,340	99,889	-	-	-	99,889	-	634,605	-	-	634,605	376,528	-	376,528
Nash	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Newcastle	108,365	0.2899%	3,429,415	2,981,597	71,041	-	-	-	71,041	-	451,332	-	-	451,332	267,787	-	267,787
Newkirk	32,478	0.0869%	1,027,828	893,612	21,292	-	-	-	21,292	-	135,268	-	-	135,268	80,258	-	80,258
Nichols Hills	125,418	0.3356%	3,969,089	3,450,800	82,220	-	-	-	82,220	-	522,356	-	-	522,356	309,927	-	309,927
Nicoma Park	12,478	0.0334%	394,890	343,325	8,180	-	-	-	8,180	-	51,970	-	-	51,970	30,835	-	30,835
Noble	70,679	0.1891%	2,236,770	1,944,689	46,335	-	-	-	46,335	-	294,373	-	-	294,373	174,659	-	174,659
Norman	1,470,421	3.9342%	46,534,247	40,457,734	963,964	-	-	-	963,964	-	6,124,192	-	-	6,124,192	3,633,640	-	3,633,640
Nowata	18,545	0.0496%	586,892	510,254	12,158	-	-	-	12,158	-	77,239	-	-	77,239	45,828	-	45,828
NW Rogers	121,686	0.3256%	3,850,983	3,348,116	79,774	-	-	-	79,774	-	506,813	-	-	506,813	300,705	-	300,705
Oak Cliff	14,197	0.0380%	449,291	390,622	9,307	-	-	-	9,307	-	59,129	-	-	59,129	35,083	-	35,083
Oak Grove Rural	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Oakwood	60	0.0002%	1,899	1,651	39	-	-	-	39	-	250	-	-	250	148	-	148

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Oilton	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Okarche	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Okay	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Okeene	1,500	0.0040%	47,470	41,272	983	-	-	-	983	-	6,247	-	-	6,247	3,707	-	3,707
Okemah	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Oklahoma City	10,863,283	29.0657%	343,789,088	298,896,587	7,121,640	-	-	-	7,121,640	-	45,244,753	-	-	45,244,753	26,844,869	-	26,844,869
Okmulgee	136,799	0.3660%	4,329,262	3,763,941	89,681	-	-	-	89,681	-	569,758	-	-	569,758	338,052	-	338,052
Oktaha	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Olustee	60	0.0002%	1,899	1,651	39	-	-	-	39	-	250	-	-	250	148	-	148
Optima	60	0.0002%	1,899	1,651	39	-	-	-	39	-	250	-	-	250	148	-	148
Orlando	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Owasso	465,751	1.2462%	14,739,569	12,814,854	305,332	-	-	-	305,332	-	1,939,818	-	-	1,939,818	1,150,943	-	1,150,943
Paden	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Panama	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Paoli	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Pauls Valley	49,376	0.1321%	1,562,597	1,358,550	32,369	-	-	-	32,369	-	205,647	-	-	205,647	122,016	-	122,016
Pawhuska	37,230	0.0996%	1,178,214	1,024,361	24,407	-	-	-	24,407	-	155,060	-	-	155,060	92,001	-	92,001
Pawnee	10,557	0.0282%	334,096	290,469	6,921	-	-	-	6,921	-	43,969	-	-	43,969	26,088	-	26,088
Perkins	8,582	0.0230%	271,594	236,128	5,626	-	-	-	5,626	-	35,743	-	-	35,743	21,207	-	21,207
Perry	54,293	0.1453%	1,718,204	1,493,839	35,593	-	-	-	35,593	-	226,126	-	-	226,126	134,166	-	134,166
Piedmont	20,604	0.0551%	652,052	566,906	13,507	-	-	-	13,507	-	85,814	-	-	85,814	50,916	-	50,916
Pink	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Pocola	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Ponca City	472,749	1.2649%	14,961,034	13,007,400	309,920	-	-	-	309,920	-	1,968,964	-	-	1,968,964	1,168,237	-	1,168,237
Pond Creek	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Porter	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Porum	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Poteau	28,193	0.0754%	892,221	775,713	18,482	-	-	-	18,482	-	117,422	-	-	117,422	69,669	-	69,669
Prague	1,500	0.0040%	47,470	41,272	983	-	-	-	983	-	6,247	-	-	6,247	3,707	-	3,707
Prue	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Pryor	80,885	0.2164%	2,559,758	2,225,501	53,026	-	-	-	53,026	-	336,880	-	-	336,880	199,879	-	199,879
Purcell	74,328	0.1989%	2,352,250	2,045,089	48,727	-	-	-	48,727	-	309,571	-	-	309,571	183,676	-	183,676
Putnam	120	0.0003%	3,798	3,302	79	-	-	-	79	-	500	-	-	500	297	-	297
Quapaw	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Quinton	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Ralston	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Ratliff City	1,440	0.0039%	45,572	39,621	944	-	-	-	944	-	5,997	-	-	5,997	3,558	-	3,558
Ravia	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Red Oak	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Reydon	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
RFPD 1 Sequoyah	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Ringling	1,560	0.0042%	49,369	42,922	1,023	-	-	-	1,023	-	6,497	-	-	6,497	3,855	-	3,855
Ringwood	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Ripley	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Rocky	60	0.0002%	1,899	1,651	39	-	-	-	39	-	250	-	-	250	148	-	148
Roff	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
Roland	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Roosevelt	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Rush Springs	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Ryan	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Salina	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Sallisaw	32,667	0.0874%	1,033,809	898,813	21,415	-	-	-	21,415	-	136,056	-	-	136,056	80,725	-	80,725
Sand Springs	260,214	0.6962%	8,234,963	7,159,629	170,588	-	-	-	170,588	-	1,083,772	-	-	1,083,772	643,029	-	643,029
Sapulpa	375,345	1.0043%	11,878,501	10,327,388	246,065	-	-	-	246,065	-	1,563,284	-	-	1,563,284	927,536	-	927,536
Savanna	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Sayre	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Seiling	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Seminole	103,994	0.2782%	3,291,086	2,861,331	68,175	-	-	-	68,175	-	433,127	-	-	433,127	256,985	-	256,985
Sentinel	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Shady Point	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Shattuck	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Shawnee	419,205	1.1216%	13,266,533	11,534,169	274,818	-	-	-	274,818	-	1,745,957	-	-	1,745,957	1,035,921	-	1,035,921
Shidler	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Skiatook	114,365	0.3060%	3,619,296	3,146,683	74,974	-	-	-	74,974	-	476,322	-	-	476,322	282,614	-	282,614
Slaughterville	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Snyder	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Soper	660	0.0018%	20,887	18,159	433	-	-	-	433	-	2,749	-	-	2,749	1,631	-	1,631
South Coffeyville	1,440	0.0039%	45,572	39,621	944	-	-	-	944	-	5,997	-	-	5,997	3,558	-	3,558
Spencer	35,999	0.0963%	1,139,256	990,490	23,600	-	-	-	23,600	-	149,933	-	-	149,933	88,959	-	88,959
Sperry	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Spiro	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Springer	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Sterling	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Stigler	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Stillwater	651,083	1.7420%	20,604,750	17,914,151	426,830	-	-	-	426,830	-	2,711,712	-	-	2,711,712	1,608,928	-	1,608,928
Stilwell	7,308	0.0196%	231,275	201,075	4,791	-	-	-	4,791	-	30,437	-	-	30,437	18,059	-	18,059
Stonebluff	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Stonewall	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Stratford	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Stringtown	180	0.0005%	5,696	4,953	118	-	-	-	118	-	750	-	-	750	445	-	445
Stroud	1,440	0.0039%	45,572	39,621	944	-	-	-	944	-	5,997	-	-	5,997	3,558	-	3,558
Stuart	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Sulphur	53,298	0.1426%	1,686,716	1,466,462	34,941	-	-	-	34,941	-	221,982	-	-	221,982	131,708	-	131,708
Summit	120	0.0003%	3,798	3,302	79	-	-	-	79	-	500	-	-	500	297	-	297
SW Lincoln	8,487	0.0227%	268,587	233,515	5,564	-	-	-	5,564	-	35,348	-	-	35,348	20,973	-	20,973
Sweetwater	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Taft	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Tahlequah	83,678	0.2239%	2,648,148	2,302,349	54,857	-	-	-	54,857	-	348,513	-	-	348,513	206,781	-	206,781
Talihina	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Taloga	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Tecumseh	22,298	0.0597%	705,662	613,516	14,618	-	-	-	14,618	-	92,869	-	-	92,869	55,102	-	55,102
Temple	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Terral	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Texhoma	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
The Village	181,628	0.4860%	5,747,961	4,997,383	119,070	-	-	-	119,070	-	756,467	-	-	756,467	448,831	-	448,831
Thomas	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Tipton	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Tishomingo	10,972	0.0294%	347,230	301,888	7,193	-	-	-	7,193	-	45,698	-	-	45,698	27,114	-	27,114
Tonkawa	40,850	0.1093%	1,292,775	1,123,963	26,780	-	-	-	26,780	-	170,137	-	-	170,137	100,947	-	100,947
Tryon	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Tulsa	6,240,276	16.6964%	197,485,309	171,697,377	4,090,936	-	-	-	4,090,936	-	25,990,278	-	-	25,990,278	15,420,696	-	15,420,696
Tushka	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Tuttle	48,369	0.1294%	1,530,728	1,330,843	31,709	-	-	-	31,709	-	201,453	-	-	201,453	119,527	-	119,527
Tyrone	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Union City	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Valliant	1,140	0.0031%	36,077	31,366	747	-	-	-	747	-	4,748	-	-	4,748	2,817	-	2,817
Velma	1,560	0.0042%	49,369	42,922	1,023	-	-	-	1,023	-	6,497	-	-	6,497	3,855	-	3,855
Verden	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Vian	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Vici	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Vinita	57,847	0.1548%	1,830,677	1,591,625	37,923	-	-	-	37,923	-	240,928	-	-	240,928	142,949	-	142,949
Wagoner	39,334	0.1052%	1,244,799	1,082,251	25,786	-	-	-	25,786	-	163,823	-	-	163,823	97,200	-	97,200
Wakita	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Walters	18,385	0.0492%	581,828	505,852	12,053	-	-	-	12,053	-	76,572	-	-	76,572	45,432	-	45,432
Wanette	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Wapanucka	540	0.0014%	17,089	14,858	354	-	-	-	354	-	2,249	-	-	2,249	1,334	-	1,334
Warner	1,380	0.0037%	43,673	37,970	905	-	-	-	905	-	5,748	-	-	5,748	3,410	-	3,410
Warr Acres	152,587	0.4083%	4,828,904	4,198,338	100,031	-	-	-	100,031	-	635,513	-	-	635,513	377,066	-	377,066
Washington	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Watonga	18,293	0.0489%	578,917	503,321	11,992	-	-	-	11,992	-	76,189	-	-	76,189	45,205	-	45,205
Watts	1,780	0.0048%	56,331	48,976	1,167	-	-	-	1,167	-	7,414	-	-	7,414	4,399	-	4,399
Waukomis	1,200	0.0032%	37,976	33,017	787	-	-	-	787	-	4,998	-	-	4,998	2,965	-	2,965
Waurika	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Wayne	960	0.0026%	30,381	26,414	629	-	-	-	629	-	3,998	-	-	3,998	2,372	-	2,372
Waynoka	1,860	0.0050%	58,863	51,177	1,219	-	-	-	1,219	-	7,747	-	-	7,747	4,596	-	4,596
Weatherford	103,042	0.2757%	3,260,959	2,835,138	67,551	-	-	-	67,551	-	429,162	-	-	429,162	254,633	-	254,633
Webbers Falls	480	0.0013%	15,191	13,207	315	-	-	-	315	-	1,999	-	-	1,999	1,186	-	1,186
Welch	840	0.0022%	26,583	23,112	551	-	-	-	551	-	3,499	-	-	3,499	2,076	-	2,076
Weleetka	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Wellston	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Westville	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114
Wetumka	1,080	0.0029%	34,179	29,716	708	-	-	-	708	-	4,498	-	-	4,498	2,669	-	2,669
Wewoka	39,300	0.1052%	1,243,723	1,081,315	25,764	-	-	-	25,764	-	163,682	-	-	163,682	97,116	-	97,116
Whitefield	480	0.0013%	15,191	13,207	315	-	-	-	315	-	1,999	-	-	1,999	1,186	-	1,186
Whitehorn	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Wilburton	1,740	0.0047%	55,066	47,875	1,141	-	-	-	1,141	-	7,247	-	-	7,247	4,300	-	4,300
Willow	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
Wilson	1,020	0.0027%	32,280	28,065	669	-	-	-	669	-	4,248	-	-	4,248	2,521	-	2,521
Wister	900	0.0024%	28,482	24,763	590	-	-	-	590	-	3,748	-	-	3,748	2,224	-	2,224
Woodcrest	600	0.0016%	18,988	16,509	393	-	-	-	393	-	2,499	-	-	2,499	1,483	-	1,483
Woodward	154,836	0.4143%	4,900,077	4,260,218	101,506	-	-	-	101,506	-	644,880	-	-	644,880	382,624	-	382,624
Wright City	720	0.0019%	22,786	19,810	472	-	-	-	472	-	2,999	-	-	2,999	1,779	-	1,779
Wyandotte	120	0.0003%	3,798	3,302	79	-	-	-	79	-	500	-	-	500	297	-	297
Wynnewood	1,260	0.0034%	39,875	34,668	826	-	-	-	826	-	5,248	-	-	5,248	3,114	-	3,114

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 AND PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2014

Entity	Employer Allocations		Net Pension Liability		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Employer Contributions	Employer Allocation Percentage	Beginning Net Pension Liability	2014 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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	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	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TOTAL TO BE ALLOCATED	37,374,912		1,182,799,612	1,028,347,843	24,501,862	-	-	-	24,501,862	-	155,663,686	-	-	155,663,686	92,359,244	-	92,359,244
Yale	1,320	0.0035%	41,774	36,319	865	-	-	-	865	-	5,498	-	-	5,498	3,262	-	3,262
Yukon	323,776	0.8663%	10,246,502	8,908,499	212,258	-	-	-	212,258	-	1,348,503	-	-	1,348,503	800,101	-	800,101
Zena	780	0.0021%	24,685	21,461	511	-	-	-	511	-	3,249	-	-	3,249	1,928	-	1,928
	<u>\$ 37,374,912</u>	<u>100.0000%</u>	<u>1,182,799,612</u>	<u>1,028,347,843</u>	<u>24,501,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,501,862</u>	<u>-</u>	<u>155,663,686</u>	<u>-</u>	<u>-</u>	<u>155,663,686</u>	<u>92,359,244</u>	<u>-</u>	<u>92,359,244</u>

As the percentages used for the allocations are actual and to a greater precision than the presented percentages, actual amounts presented may be different than the computed amounts due to rounding.

See Independent Auditors' Report.

See accompanying notes to the Schedule 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 SCHEDULE OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

June 30, 2014

(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, 2014, there were 471 cities, 24 fire protection districts, and 120 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.

See Independent Auditors’ Report.

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

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

(1) SYSTEM STRUCTURE AND OPERATIONS, CONTINUED

The System administers the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). For report purposes, the System is deemed to be the administrator of the Plan.

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 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.

As interpreted through GASB 68, the State is considered a non-employer contributing entity. The State contributes a portion of the insurance premium tax collected through its taxing authority. Presently, this contribution is 36% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2014, the State’s contribution to the System totaled \$79,545,329. 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 2014.

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 Pension Amounts by Participating Employer (the “Schedule”) includes 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. The Schedule provides 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.

See Independent Auditors’ Report.

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

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

(2) ESTIMATES, CONSIDERATION OF VOLATILITY, AND KEY DATES, CONTINUED

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, 2014. The System’s actuarial report is dated July 1, 2014.

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, 2014, the membership’s remaining service life was 6.37 years.

(3) SCHEDULE COMPONENTS

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, 2013, and June 30, 2014.

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 Schedule.

See Independent Auditors’ Report.

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

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

(3) SCHEDULE COMPONENTS, CONTINUED

Net Pension Liability

The total pension liability was calculated using a discount rate of 7.5%. For the fiscal year ended June 30, 2014, the System had a net pension liability of \$1,028,347,843 to be allocated proportionately among participating employers. The System's net pension liability at June 30, 2014, was calculated as follows:

Total pension liability	\$ 3,225,452,386
Plan fiduciary net position	<u>2,197,104,543</u>
Employer' net pension liability	<u>\$ 1,028,347,843</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>68.12%</u>

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

	1% Decrease in Discount Rate <u>(6.5%)</u>	Current Discount Rate <u>(7.5%)</u>	1% Increase in Discount Rate <u>(8.5%)</u>
Employers' net pension liability	<u>\$ 1,342,805,129</u>	<u>1,028,347,843</u>	<u>764,710,067</u>

The Schedule presents the net pension liability at the current discount rate.

Beginning Net Pension Liability

The beginning net pension liability of \$1,182,799,612 as of June 30, 2013, was determined using a discount rate of 7.5%. The allocation to the employer is done based on the same revenue percentages used for the 2014 allocations.

See Independent Auditors' Report.

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

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

(3) SCHEDULE COMPONENTS, CONTINUED

Deferred Inflows and Outflows of Resources

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

Differences between Expected and Actual Plan Experience

This difference occurs when the System's actuarial estimate of the Plan's experience costs for a given period differ from the actual experience costs. This is usually the result of differences in the make-up of retirees, the dates chosen to retire, the longevity of System's members, or other similar demographic factors. The most recent actuarial experience study for the System was for the 5-year period from July 1, 2007, to June 30, 2012. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2014, the System experienced a loss over expected experience, resulting in a system-wide deferred outflow for plan experience of \$29,064,592. 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 6.37 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal 2014, \$4,562,730 was included as a component of the calculation for pension expense, with the remaining balance of \$24,501,862 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 2014.

See Independent Auditors' Report.

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

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

(3) SCHEDULE COMPONENTS, 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 2014, the System's estimated investment return was \$141,022,542. Actual investment earnings for fiscal 2014 were \$335,602,149, exceeding the expected return by \$194,579,607. This amount is amortized over 5 years, resulting in \$38,915,921 used as a component of pension expense for fiscal year 2014, with the remaining balance of \$155,663,686 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 decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2014, no changes in assumption were made regarding the determination of the Plan's liabilities.

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

A change in an employer's proportion can occur due to changes in the membership of participating employers, new employers joining the System, or other factors affecting the contributions of a participating employer in relation to all participating employers. When a change in proportion occurs, the participating employer will experience an increase or decrease in either deferred inflows or outflows during the period the change occurs. For the initial year of GASB 68 implementation, no changes in proportion are deemed to have occurred. There was no change in proportion or proportionate share of contributions for the fiscal year ended June 30, 2014.

See Independent Auditors' Report.

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

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

(3) SCHEDULE COMPONENTS, 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, 2014, the Plan's collective pension expense allocated to all participating employers was \$92,359,244. This amount as of June 30, 2014, was calculated as follows:

Service cost	\$ 58,783,664
Interest on total pension liability	229,050,716
Expensed portion of current period differences between expected and actual experience	4,562,730
Changes in assumptions	-
Employee contributions	(22,057,504)
Projected earnings on pension plan investments	(141,022,542)
Differences between projected and actual earnings on plan investments	(38,915,921)
Pension plan administrative expense	1,958,101
Other changes in fiduciary net position	<u>-</u>
 Total plan (collective) pension expense	 <u>\$ 92,359,244</u>

The collective pension expense is broken out for employers by each unique proportion in the Schedule. 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 of the Schedule.

See Independent Auditors' Report.

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

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

(4) CHANGES IN NET PENSION LIABILITY

A summary of the changes in net pension liability for the year ended June 30, 2014, is as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances at June 30, 2013	\$ 3,081,898,361	1,899,098,749	1,182,799,612
Changes for the year:			
Service cost	58,783,664	-	58,783,664
Interest	229,050,716	-	229,050,716
Difference between expected and actual experience	29,064,592	-	29,064,592
Contributions—employer/municipalities	-	36,103,860	(36,103,860)
Contributions—State of Oklahoma, a non-employer contributing entity	-	79,545,329	(79,545,329)
Contributions—employee	-	22,057,504	(22,057,504)
Net investment income	-	335,602,149	(335,602,149)
Benefit payments, including refunds	(173,344,947)	(173,344,947)	-
Administrative expense	-	(1,958,101)	1,958,101
Other changes	-	-	-
Balances at June 30, 2014	<u>\$ 3,225,452,386</u>	<u>2,197,104,543</u>	<u>1,028,347,843</u>

See Independent Auditors' Report.