

**Oklahoma Public Employees Retirement Plan**  
**Administered by the Oklahoma Public Employees Retirement System**

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

**June 30, 2014**

**OKLAHOMA PUBLIC EMPLOYEES RETIREMENT PLAN**  
Administered by Public Employees Retirement System

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## **Independent Auditors' Report**

Board of Trustees  
Oklahoma Public Employees Retirement Plan  
Oklahoma City, Oklahoma

### **Report on the Schedules**

We have audited the accompanying schedule of employer allocations of the Oklahoma Public Employees Retirement Plan (the Plan), a component unit of the state of Oklahoma, as of and for the year ended June 30, 2014, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2014, and the related notes.

### **Management's Responsibility 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 of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer 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 entity'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 schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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 schedules referred to above present fairly, in all material respects, the employer allocations and beginning net pension liability, ending net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and 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 of America.

**Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Oklahoma Public Employees Retirement Plan as of and for the year ended June 30, 2014, and our report thereon, dated October 22, 2014, expressed an unmodified opinion on those financial statements.

**Restriction on Use**

Our report is intended solely for the information and use of the Plans' management, the Board of Trustees, Plan employers as of and for the year ended June 30, 2014 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

*Cole & Reed P.C.*

Oklahoma City, Oklahoma

August 10, 2015, except for Note 7 as to which the date is September 30, 2015

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
20	OKLAHOMA ACCOUNTANCY BOARD	\$ 88,743	0.03174592%
22	ABSTRACTORS BOARD	18,108	0.00647791%
25	OKLAHOMA MILITARY DEPARTMENT	1,972,184	0.70550832%
30	ALCOHOLIC BEVERAGE LAWS ENFORCEMT	118,411	0.04235906%
39	BOLL WEEVIL ERADICATION ORG	49,557	0.01772801%
40	DEPARTMENT OF AGRICULTURE	2,529,811	0.90498792%
45	OK BOARD OF ARCHITECTS	30,398	0.01087432%
47	INDIGENT DEFENSE SYSTEM	1,088,349	0.38933428%
49	ATTORNEY GENERAL	1,880,056	0.67255143%
55	STATE ARTS COUNCIL	96,743	0.03460796%
60	OK AERONAUTICS COMMISSION	101,785	0.03641159%
65	STATE BANKING DEPARTMENT	577,801	0.20669641%
90	MGMT AND ENTERPRISE SERVICES	11,379,972	4.07095044%
92	TOBACCO BOARD OF DIRECTORS	171,427	0.06132439%
125	DEPARTMENT OF MINES	252,617	0.09036853%
127	COMMISSION ON CHILDREN AND YOUTH	190,845	0.06827088%
131	DEPARTMENT OF CORRECTIONS	24,353,407	8.71192987%
145	STATE BOARD OF CHIROPRACTIC EXAM	17,934	0.00641542%
148	BOARD OF CHIROPRACTIC EXAMINERS	12,920	0.00462202%
160	DEPARTMENT OF COMMERCE	1,222,717	0.43740178%
170	CONSTRUCTION INDUSTRIES BOARD	226,805	0.08113488%
185	CORPORATION COMMISSION	3,579,040	1.28032774%
190	COSMETOLOGY BOARD	74,174	0.02653424%
199	COURT OF CRIMINAL APPEALS	286,285	0.10241273%
204	JM DAVIS ARMS & HISTORY MUSEUM	24,288	0.00868868%
215	BOARD OF DENTISTRY	44,740	0.01600494%
219	DISTRICT COURTS	2,427,112	0.86824919%
220	DISTRICT ATTORNEYS COUNCIL	8,527,899	3.05068037%
265	DEPARTMENT OF EDUCATION	20,522	0.00734117%
266	OK EDUCATION TELEVISION AUTHORITY	359,437	0.12858103%
269	OK COMMISSION FOR TEACHER PREP	38,562	0.01379483%
270	STATE ELECTION BOARD	154,656	0.05532512%
285	EMBALMERS & FUNERAL DIRECTORS BOARD	24,111	0.00862523%
290	EMPLOYMENT SECURITY COMMISSION	4,011,515	1.43503698%
292	DEPT OF ENVIRONMENTAL QUALITY	4,128,078	1.47673499%
296	ETHICS COMMISSION	75,347	0.02695400%
298	MERIT PROTECTION COMMISSION	32,670	0.01168701%
300	STATE AUDITOR AND INSPECTOR	1,032,246	0.36926475%
305	GOVERNOR	261,580	0.09357501%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
306	PARDON AND PAROLE BOARD	159,097	0.05691357%
307	INTERSTATE OIL COMPACT COMMISSION	54,016	0.01932317%
308	STATE BUREAU OF INVESTIGATION	950,206	0.33991670%
309	DEPT OF EMERGENCY MGMT	225,619	0.08071072%
310	STATE FIRE MARSHAL	198,845	0.07113269%
315	FIREFIGHTERS PENSION & RET SYSTEM	107,529	0.03846634%
326	OFFICE OF DISABILITY CONCERNS	44,567	0.01594303%
340	STATE DEPARTMENT OF HEALTH	15,745,725	5.63270876%
342	BOARD OF MEDICOLEGAL INVESTIGATIONS	781,902	0.27970947%
345	STATE DEPT OF TRANSPORTATION	17,586,766	6.29130315%
346	OK SPACE INDUSTRY DEVELOP AUTHORITY	41,386	0.01480486%
350	HISTORICAL SOCIETY	915,183	0.32738801%
353	OK HORSE RACING COMMISSION	259,015	0.09265737%
369	WORKERS COMPENSATION COURT	279,185	0.09987271%
370	OK INDUSTRIAL FINANCE AUTHORITY	71,195	0.02546851%
385	INSURANCE DEPARTMENT	1,035,310	0.37036092%
390	COMPSOURCE OKLAHOMA	2,422,950	0.86676035%
391	MULTIPLE INJURY TRUST FUND	61,576	0.02202761%
400	OFFICE OF JUVENILE AFFAIRS	3,837,298	1.37271427%
405	DEPARTMENT OF LABOR	532,860	0.19061983%
410	COMMISSION OF THE LAND OFFICE	537,582	0.19230889%
415	COUNCIL ON LAW ENFC & TRAINING	286,647	0.10254204%
416	OK LAW ENFORCEMENT RET SYSTEM	50,562	0.01808750%
421	OK STATE SENATE	1,275,124	0.45614928%
422	OK HOUSE OF REPRESENTATIVES	1,644,887	0.58842438%
423	LEGISLATIVE SERVICE BUREAU	61,951	0.02216159%
430	DEPARTMENT OF LIBRARIES	333,373	0.11925739%
435	OK LOTTERY COMMISSION	252,220	0.09022655%
440	LIEUTENANT GOVERNOR	42,218	0.01510252%
445	LIQUEFIED PETROLEUM GAS BOARD	53,418	0.01910928%
448	LIC ALCOHOL & DRUG COUNSELORS	11,786	0.00421603%
450	BD OF MED LICENSURE & SUPV	174,325	0.06236119%
452	MENTAL HEALTH & SUBSTANCE ABUSE	10,072,768	3.60332547%
475	OK MOTOR VEHICLE COMMISSION	37,361	0.01336497%
477	BUREAU OF NARC & DANGEROUS DRUGS	424,719	0.15193430%
509	LONG TERM CARE ADMIN BOARD	25,430	0.00909704%
510	OK BOARD OF NURSING	239,783	0.08577730%
520	OPTOMETRY BOARD	19,156	0.00685266%
525	STATE BD OF OSTEOPATHIC EXAM	52,076	0.01862910%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
535	OK PEANUT COMMISSION	10,874	0.00388979%
557	POLICE PENSION & RET SYSTEM	131,564	0.04706435%
560	STATE PHARMACY BOARD	103,061	0.03686799%
566	DEPT OF TOURISM & RECREATION	1,866,212	0.66759893%
568	SCENIC RIVERS COMMISSION	36,873	0.01319038%
570	PROF ENGINEER & LAND SURVEYORS	82,404	0.02947841%
575	BD OF PSYCHOLOGISTS EXAMINERS	9,412	0.00336706%
582	STATE BOND ADVISOR	36,316	0.01299139%
585	DEPT OF PUBLIC SAFETY	3,157,318	1.12946545%
588	OK REAL ESTATE COMMISSION	120,819	0.04322045%
619	PHYSICIAN MANPOWER TRNG COMM	59,799	0.02139184%
620	QUARTZ MOUNTAIN CENTER & PARK	18,162	0.00649704%
622	OK ST BD OF LICENSED SOCIAL WORKERS	11,019	0.00394189%
625	SECRETARY OF STATE	208,993	0.07476299%
628	CTR FOR ADVANCE OF SCIENCE/TECH	171,029	0.06118200%
630	DEPARTMENT OF SECURITIES	428,694	0.15335630%
632	SPEECH-LANG PATHOLOGY & AUDIO	11,573	0.00414016%
635	DEPT OF CONSUMER CREDIT	248,790	0.08899934%
645	OK CONSERVATION COMMISSION	1,153,810	0.41275182%
650	DEPT OF VETERAN AFFAIRS	10,314,519	3.68980660%
670	JD MCCARTY CENTER	1,330,696	0.47602923%
677	SUPREME COURT	1,924,831	0.68856879%
678	COUNCIL ON JUDICIAL COMPLAINTS	22,839	0.00817021%
695	OK TAX COMMISSION	4,805,560	1.71909000%
740	STATE TREASURER	358,401	0.12821044%
753	UNIFORM BUILDING CODE COMMISSION	27,378	0.00979403%
755	USED MOTOR VEHICLE & PARTS	72,972	0.02610410%
770	UNIVERSITY OF OKLAHOMA HSC	144,660	0.05174910%
772	BD OF CHEM TEST ALCOHOL/DRUG	41,010	0.01467062%
790	BD OF VETERINARY MED EXAM	36,210	0.01295346%
805	DEPT OF REHABILITATION SERVICES	6,425,143	2.29846247%
807	HEALTH CARE AUTHORITY	4,772,293	1.70718943%
825	UNIVERSITY HOSPITALS AUTHORITY	178,357	0.06380342%
830	DEPT OF HUMAN SERVICES	41,484,622	14.84026920%
835	WATER RESOURCES BOARD	832,410	0.29777740%
865	WORKERS COMPENSATION COURT	236,760	0.08469590%
875	WHEAT COMMISSION	28,962	0.01036041%
880	WILL ROGERS MEMORIAL COMMISSION	48,779	0.01744957%
978	OK TURNPIKE AUTHORITY	3,227,929	1.15472503%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
<b>TOTALS FOR OMES AGENCIES</b>		216,569,521	77.47328585%
901	ADAIR COUNTY	294,399	0.10531503%
902	ALFALFA COUNTY	421,607	0.15082121%
903	ATOKA COUNTY	413,417	0.14789142%
904	BEAVER COUNTY	480,283	0.17181120%
905	BECKHAM COUNTY	630,579	0.22557676%
906	BLAINE COUNTY	413,167	0.14780210%
907	BRYAN COUNTY	607,017	0.21714787%
908	CADDO COUNTY	698,013	0.24969984%
909	CANADIAN COUNTY	1,817,446	0.65015395%
910	CARTER COUNTY	995,480	0.35611229%
911	CHEROKEE COUNTY	933,183	0.33382711%
912	CHOCTAW COUNTY	291,382	0.10423588%
913	CIMARRON COUNTY	221,448	0.07921839%
914	CLEVELAND COUNTY	2,448,029	0.87573189%
915	COAL COUNTY	302,227	0.10811566%
916	COMANCHE COUNTY	1,113,882	0.39846842%
917	COTTON COUNTY	221,851	0.07936259%
918	CRAIG COUNTY	422,918	0.15129033%
919	CREEK COUNTY	1,091,425	0.39043488%
920	CUSTER COUNTY	686,980	0.24575308%
921	DELAWARE COUNTY	603,986	0.21606362%
922	DEWEY COUNTY	451,448	0.16149630%
923	ELLIS COUNTY	534,299	0.19113459%
924	GARFIELD COUNTY	846,529	0.30282819%
925	GARVIN COUNTY	633,600	0.22665720%
926	GRADY COUNTY	831,707	0.29752591%
927	GRANT COUNTY	281,310	0.10063268%
928	GREER COUNTY	193,767	0.06931621%
929	HARMON COUNTY	106,845	0.03822150%
930	HARPER COUNTY	267,187	0.09558049%
931	HASKELL COUNTY	358,820	0.12836059%
932	HUGHES COUNTY	312,876	0.11192494%
933	JACKSON COUNTY	500,862	0.17917290%
934	JEFFERSON COUNTY	254,545	0.09105817%
935	JOHNSTON COUNTY	259,564	0.09285372%
936	KAY COUNTY	802,710	0.28715286%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
937	KINGFISHER COUNTY	423,145	0.15137154%
938	KIOWA COUNTY	312,970	0.11195870%
939	LATIMER COUNTY	433,214	0.15497342%
940	LEFLORE COUNTY	947,883	0.33908565%
941	LINCOLN COUNTY	636,587	0.22772605%
942	LOGAN COUNTY	663,259	0.23726742%
943	LOVE COUNTY	358,108	0.12810560%
944	MCCLAIN COUNTY	592,889	0.21209384%
945	MCCURTAIN COUNTY	746,591	0.26707773%
946	MCINTOSH COUNTY	463,138	0.16567803%
947	MAJOR COUNTY	316,138	0.11309183%
948	MARSHALL COUNTY	342,242	0.12243005%
949	MAYES COUNTY	740,905	0.26504359%
950	MURRAY COUNTY	317,721	0.11365808%
951	MUSKOGEE COUNTY	1,093,667	0.39123695%
952	NOBLE COUNTY	396,508	0.14184258%
953	NOWATA COUNTY	277,646	0.09932214%
954	OKFUSKEE COUNTY	240,889	0.08617321%
956	OKMULGEE COUNTY	568,167	0.20325021%
957	OSAGE COUNTY	1,096,526	0.39225951%
958	OTTAWA COUNTY	495,799	0.17736187%
959	PAWNEE COUNTY	291,405	0.10424428%
960	PAYNE COUNTY	1,293,235	0.46262823%
961	PITTSBURG COUNTY	1,160,380	0.41510211%
962	PONTOTOC COUNTY	665,747	0.23815736%
963	POTTAWATOMIE COUNTY	713,876	0.25537429%
964	PUSHMATAHA COUNTY	272,604	0.09751830%
965	ROGER MILLS COUNTY	539,178	0.19287971%
966	ROGERS COUNTY	1,554,647	0.55614281%
967	SEMINOLE COUNTY	604,922	0.21639854%
968	SEQUOYAH COUNTY	600,587	0.21484764%
969	STEPHENS COUNTY	986,947	0.35305996%
970	TEXAS COUNTY	909,093	0.32520929%
971	TILLMAN COUNTY	303,763	0.10866498%
973	WAGONER COUNTY	885,464	0.31675656%
974	WASHINGTON COUNTY	763,931	0.27328069%
975	WASHITA COUNTY	617,300	0.22082644%
976	WOODS COUNTY	519,233	0.18574494%
977	WOODWARD COUNTY	599,690	0.21452654%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
979	OK ORDNANCE WORKS AUTHORITY	315,361	0.11281398%
980	GRAND RIVER DAM AUTHORITY	5,975,483	2.13760604%
981	MUNICIPAL POWER AUTHORITY	840,973	0.30084061%
982	OKLA HOUSING FINANCY AGENCY	712,623	0.25492617%
1030	ANADARKO HOUSING AUTHORITY	17,953	0.00642249%
1043	TOWN OF ARNETT	17,116	0.00612278%
1067	TOWN OF BEAVER	81,172	0.02903757%
1085	CITY OF BIXBY	214,520	0.07674003%
1086	BIXBY PUBLIC WORKS AUTHORITY	192,780	0.06896294%
1179	TOWN OF CHEYENNE	40,197	0.01437967%
1210	CITY OF COMMERCE	17,357	0.00620896%
1241	TOWN OF CYRIL	-	0.00000000%
1311	CITY OF FAIRFAX	31,826	0.01138499%
1353	TOWN OF FORT SUPPLY	8,967	0.00320780%
1381	CITY OF GRANDFIELD	23,797	0.00851293%
1389	CITY OF GROVE	356,419	0.12750153%
1392	GROVE MUN AIRPORT MAN AUTHORITY	4,688	0.00167711%
1413	CITY OF HEAVENER	44,834	0.01603859%
1414	HEAVENER UTILITY AUTHORITY	26,282	0.00940179%
1425	TOWN OF HINTON	63,982	0.02288837%
1430	CITY OF HOLDENVILLE	148,706	0.05319646%
1432	HOUSING AUTHORITY CITY OF HOLDENVILLE	15,484	0.00553909%
1443	CITY OF HUGO	201,059	0.07192471%
1451	IDABEL HOUSING AUTHORITY	33,921	0.01213450%
1480	CITY OF KETCHUM	5,521	0.00197499%
1481	KETCHUM PUBLIC WORKS	70,749	0.02530901%
1486	CITY OF KINGFISHER	174,324	0.06236077%
1549	CITY OF MANGUM	124,508	0.04454009%
1605	TOWN OF MOUNTAIN VIEW	75,256	0.02692118%
1642	TOWN OF OKARCHE	65,656	0.02348697%
1758	TOWN OF RUSH SPRINGS	53,195	0.01902938%
1760	TOWN OF RYAN	15,310	0.00547698%
1778	TOWN OF SENTINEL	19,843	0.00709835%
1784	CITY OF SHATTUCK	58,907	0.02107265%
1808	TOWN OF SPORTSMEN ACRES	4,678	0.00167347%
1818	CITY OF STIGLER	140,999	0.05043932%
1841	CITY OF TAHLEQUAH	424,035	0.15168993%
1893	TOWN OF VICI	137,060	0.04903044%
1915	HOUSING AUTHORITY OF WATONGA	2,430	0.00086928%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
1918	THE WATTS PUBLIC WORKS	8,717	0.00311833%
1933	CITY OF WEWOKA	103,070	0.03687118%
1942	CITY OF WILSON	43,182	0.01544748%
2004	BEAVER COUNTY HOSPITAL AUTHORITY	409,647	0.14654281%
2030	CRAIG GENERAL HOSPITAL	1,031,001	0.36881928%
3012	CHOCTAW COUNTY AMBULANCE AUTH	14,344	0.00513111%
3026	GRADY EMS DISTRICT	6,373	0.00227984%
3028	GREER COUNTY AMBULANCE SERVICE	22,960	0.00821359%
3040	LEFLORE COUNTY EMS	137,138	0.04905836%
3044	MCCLAIN GRADY CO EMRG MED SER DIST	44,760	0.01601198%
3045	MCCURTAIN COUNTY EMS AUTHORITY	79,911	0.02858654%
3047	MAJOR COUNTY EMS SERVICE DISTRICT	15,551	0.00556301%
3049	MAYES CO EMG SER TRUST AUTHORITY	165,806	0.05931354%
3051	EASTERN OK DISTRICT LIBRARY SYSTEM	304,667	0.10898829%
3841	LINCOLN COUNTY E-911 TRUST AUTHORITY	48,795	0.01745552%
3851	MUSKOGEE CITY-CO 911 TRUST AUTHORITY	115,769	0.04141405%
3858	OTTAWA COUNTY E-911 AUTHORITY	7,204	0.00257698%
3921	DELAWARE 911	11,690	0.00418194%
3929	SW OKLA AMBULANCE SERVICE	8,494	0.00303858%
3951	MUSKOGEE COUNTY EMS	470,946	0.16847106%
3968	SEQUOYAH COUNTY 911 TRUST AUTHORITY	12,623	0.00451544%
3971	TILLMAN COUNTY EMS DISTRICT	18,719	0.00669646%
4001	SW OK DEVELOPMENT AUTHORITY	183,418	0.06561403%
4002	ASSOCIATION OF S. CENTRAL OK GOVTS.	212,440	0.07599590%
4003	MIDWESTERN OK DEVELOP. AUTHORITY	28,989	0.01037011%
4004	KEDDO GOVERNMENT TRUST AUTHORITY	72,170	0.02581740%
4005	GRAND GATEWAY ECON DEVELOP ASSOC	229,728	0.08218032%
4006	NORTHERN OK DEVELOPMENT AUTHORITY	77,710	0.02779930%
4803	ATOKA COUNTY RWD #2	5,751	0.00205730%
4840	LEFLORE COUNTY RWD #3	3,600	0.00128799%
4861	INDIANOLA RWD #18 (PITTSBURG COUNTY)	5,186	0.00185512%
4902	ALFALFA COUNTY RURAL WATER DISTRICT	18,471	0.00660761%
4903	ATOKA COUNTY RWD # 4	16,481	0.00589554%
4909	OK ENVIRONMENTAL MGMT AUTHORITY	146,982	0.05257993%
4919	CREEK COUNTY RWD #5	16,817	0.00601604%
4921	DELAWARE COUNTY SOLID WASTE TRUST	94,539	0.03381936%
4935	JOHNSTON COUNTY RWD #3	24,882	0.00890104%
4940	POTEAU VALLEY IMPROVEMENT AUTHORITY	55,555	0.01987371%
4941	LEFLORE COUNTY RWD #5	17,021	0.00608882%

## Schedule of Employer Allocations (Continued)

As of and for the Year Ended June 30,2014

Agency Number	Agency Name	Employer Contributions	Employer Allocation Percentage
4949	MAYES COUNTY RWD#3	20,292	0.00725906%
4953	CONSOLIDATED RWD #1	12,382	0.00442945%
4961	PITTSBURG COUNTY RWD #7	6,416	0.00229527%
4963	TRI-COUNTY RURAL WATER DISTRICT	30,316	0.01084507%
4968	SEQUOYAH COUNTY RWD #7	50,025	0.01789521%
4971	TILLMAN COUNTY RWD #1	14,614	0.00522786%
4977	NORTHWESTER OK SOLID WASTE DISP AUTH	19,701	0.00704751%
4989	CREEK COUNTY RWD #3	10,050	0.00359499%
5916	COMANCHE COUNTY DETENTION CENTER	290,260	0.10383468%
5926	GRADY COUNTY CRIMINAL JUSTICE	460,991	0.16491005%
5956	OKMULGEE COUNTY CRIMINAL JUSTICE	105,245	0.03764928%
5963	POTTAWATOMIE COUNTY PUBLIC SAFETY	144,800	0.05179925%
6926	OK CIRCUIT ENGINEERING DIST #6	9,075	0.00324648%
6951	EASTERN OK CIRCUIT ENGINEERING DIST #2	66,432	0.02376463%
6963	CIRCUIT ENGINEERING DISTRICT #4	80,278	0.02871780%
6964	SOUTHEAST CIRCUIT ENGINEERING DIST #3	110,643	0.03958040%
<b>TOTALS FOR NON OMES AGENCIES</b>		62,971,380	22.52671415%
<b>TOTAL FISCAL YEAR CONTRIBUTIONS</b>		\$ 279,540,901	100.00000000%

**OKLAHOMA PUBLIC EMPLOYEES RETIREMENT PLAN**

Administered by the Oklahoma Public Employees Retirement System

**Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2014

Agency Number	Entity	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Beginning Net Pension Liability	Ending Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
20	OKLAHOMA ACCOUNTANCY BOARD	\$ 353,758	\$ 58,274	\$ -	\$ -	\$ 3,335	\$ 3,335	\$ (19,293)	\$ -	\$ (194,750)	\$ (214,043)	\$ 3,968
22	ABSTRACTORS BOARD	72,186	11,891	-	-	680	680	(3,937)	-	(39,740)	(43,677)	810
25	OKLAHOMA MILITARY DEPARTMENT	7,861,763	1,295,061	-	-	74,110	74,110	(428,761)	-	(4,328,041)	(4,756,801)	88,173
30	ALCOHOLIC BEVERAGE LAWS ENFORCEMNT	472,024	77,756	-	-	4,450	4,450	(25,743)	-	(259,858)	(285,601)	5,294
39	BOLL WEEVIL ERADICATION ORG	197,550	32,542	-	-	1,862	1,862	(10,774)	-	(108,755)	(119,529)	2,216
40	DEPARTMENT OF AGRICULTURE	10,084,645	1,661,234	-	-	95,064	95,064	(549,991)	-	(5,551,777)	(6,101,768)	113,104
45	OK BOARD OF ARCHITECTS	121,177	19,961	-	-	1,142	1,142	(6,609)	-	(66,710)	(73,319)	1,359
47	INDIGENT DEFENSE SYSTEM	4,338,509	714,679	-	-	40,897	40,897	(236,611)	-	(2,388,426)	(2,625,038)	48,658
49	ATTORNEY GENERAL	7,494,512	1,234,564	-	-	70,648	70,648	(408,732)	-	(4,125,862)	(4,534,594)	84,054
55	STATE ARTS COUNCIL	385,650	63,528	-	-	3,635	3,635	(21,032)	-	(212,307)	(233,340)	4,325
60	OK AERONAUTICS COMMISSION	405,749	66,839	-	-	3,825	3,825	(22,129)	-	(223,372)	(245,501)	4,551
65	STATE BANKING DEPARTMENT	2,303,301	379,421	-	-	21,712	21,712	(125,616)	-	(1,268,008)	(1,393,625)	25,833
90	MGMT AND ENTERPRISE SERVICES	45,364,241	7,472,809	-	-	427,632	427,632	(2,474,051)	-	(24,973,822)	(27,447,873)	508,781
92	TOBACCO BOARD OF DIRECTORS	683,362	112,570	-	-	6,442	6,442	(37,269)	-	(376,203)	(413,472)	7,664
125	DEPARTMENT OF MINES	1,007,013	165,884	-	-	9,493	9,493	(54,920)	-	(554,379)	(609,298)	11,294
127	COMMISSION ON CHILDREN AND YOUTH	760,770	125,321	-	-	7,171	7,171	(41,490)	-	(418,817)	(460,308)	8,532
131	DEPARTMENT OF CORRECTIONS	97,080,544	15,991,988	-	-	915,142	915,142	(5,294,527)	-	(53,444,568)	(58,739,095)	1,088,804
145	STATE BOARD OF CHIROPRACTIC EXAM	71,490	11,776	-	-	674	674	(3,899)	-	(39,356)	(43,255)	802
148	BOARD OF CHIROPRACTIC EXAMINERS	51,505	8,484	-	-	486	486	(2,809)	-	(28,354)	(31,163)	578
160	DEPARTMENT OF COMMERCE	4,874,144	802,913	-	-	45,947	45,947	(265,823)	-	(2,683,303)	(2,949,127)	54,666
170	CONSTRUCTION INDUSTRIES BOARD	904,119	148,935	-	-	8,523	8,523	(49,308)	-	(497,733)	(547,042)	10,140
185	CORPORATION COMMISSION	14,267,208	2,350,224	-	-	134,492	134,492	(778,097)	-	(7,854,352)	(8,632,449)	160,013
190	COSMETOLOGY BOARD	295,682	48,707	-	-	2,787	2,787	(16,126)	-	(162,778)	(178,904)	3,316
199	COURT OF CRIMINAL APPEALS	1,141,226	187,993	-	-	10,758	10,758	(62,240)	-	(628,265)	(690,505)	12,799
204	JM DAVIS ARMS & HISTORY MUSEUM	96,821	15,949	-	-	913	913	(5,280)	-	(53,302)	(58,582)	1,086
215	BOARD OF DENTISTRY	178,349	29,379	-	-	1,681	1,681	(9,727)	-	(98,185)	(107,911)	2,000
219	DISTRICT COURTS	9,675,251	1,593,795	-	-	91,205	91,205	(527,664)	-	(5,326,398)	(5,854,061)	108,512
220	DISTRICT ATTORNEYS COUNCIL	33,994,960	5,599,958	-	-	320,458	320,458	(1,853,999)	-	(18,714,831)	(20,568,830)	381,269
265	DEPARTMENT OF EDUCATION	81,806	13,476	-	-	771	771	(4,461)	-	(45,035)	(49,497)	917
266	OK EDUCATION TELEVISION AUTHORITY	1,432,830	236,029	-	-	13,507	13,507	(78,143)	-	(788,799)	(866,941)	16,070
269	OK COMMISSION FOR TEACHER PREP	153,721	25,322	-	-	1,449	1,449	(8,384)	-	(84,626)	(93,010)	1,724
270	STATE ELECTION BOARD	616,510	101,557	-	-	5,812	5,812	(33,623)	-	(339,400)	(373,023)	6,914
285	EMBALMERS & FUNERAL DIRECTORS BOARD	96,114	15,833	-	-	906	906	(5,242)	-	(52,913)	(58,155)	1,078
290	EMPLOYMENT SECURITY COMMISSION	15,991,195	2,634,215	-	-	150,743	150,743	(872,119)	-	(8,803,438)	(9,675,557)	179,349
292	DEPT OF ENVIRONMENTAL QUALITY	16,455,853	2,710,757	-	-	155,123	155,123	(897,460)	-	(9,059,240)	(9,956,701)	184,560
296	ETHICS COMMISSION	300,359	49,478	-	-	2,831	2,831	(16,381)	-	(165,353)	(181,734)	3,369
298	MERIT PROTECTION COMMISSION	130,233	21,453	-	-	1,228	1,228	(7,103)	-	(71,696)	(78,798)	1,461
300	STATE AUDITOR AND INSPECTOR	4,114,866	677,838	-	-	38,789	38,789	(224,414)	-	(2,265,307)	(2,489,721)	46,150
305	GOVERNOR	1,042,744	171,770	-	-	9,830	9,830	(56,869)	-	(574,049)	(630,918)	11,695
306	PARDON AND PAROLE BOARD	634,211	104,473	-	-	5,978	5,978	(34,588)	-	(349,144)	(383,733)	7,113
307	INTERSTATE OIL COMPACT COMMISSION	215,326	35,470	-	-	2,030	2,030	(11,743)	-	(118,541)	(130,284)	2,415
308	STATE BUREAU OF INVESTIGATION	3,787,829	623,966	-	-	35,706	35,706	(206,579)	-	(2,085,267)	(2,291,846)	42,482
309	DEPT OF EMERGENCY MGMT	899,392	148,156	-	-	8,478	8,478	(49,051)	-	(495,131)	(544,182)	10,087
310	STATE FIRE MARSHAL	792,660	130,574	-	-	7,472	7,472	(43,230)	-	(436,374)	(479,603)	8,890
315	FIREFIGHTERS PENSION & RET SYSTEM	428,646	70,610	-	-	4,041	4,041	(23,377)	-	(235,977)	(259,354)	4,807
326	OFFICE OF DISABILITY CONCERNS	177,660	29,266	-	-	1,675	1,675	(9,689)	-	(97,805)	(107,494)	1,993
340	STATE DEPARTMENT OF HEALTH	62,767,543	10,339,639	-	-	591,686	591,686	(3,423,183)	-	(34,554,650)	(37,977,833)	703,968
342	BOARD OF MEDICOLEGAL INVESTIGATIONS	3,116,915	513,447	-	-	29,382	29,382	(169,989)	-	(1,715,917)	(1,885,906)	34,958
345	STATE DEPT OF TRANSPORTATION	70,106,526	11,548,583	-	-	660,868	660,868	(3,823,432)	-	(38,594,891)	(42,418,323)	786,278

**OKLAHOMA PUBLIC EMPLOYEES RETIREMENT PLAN**

Administered by the Oklahoma Public Employees Retirement System

**Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2014

Agency Number	Entity	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Beginning Net Pension Liability	Ending Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
346	OK SPACE INDUSTRY DEVELOP AUTHORITY	164,977	27,176	-	-	1,555	1,555	(8,997)	-	(90,823)	(99,820)	1,850
350	HISTORICAL SOCIETY	3,648,216	600,967	-	-	34,390	34,390	(198,964)	-	(2,008,408)	(2,207,373)	40,916
353	OK HORSE RACING COMMISSION	1,032,518	170,086	-	-	9,733	9,733	(56,311)	-	(568,420)	(624,731)	11,580
369	WORKERS COMPENSATION COURT	1,112,922	183,331	-	-	10,491	10,491	(60,696)	-	(612,683)	(673,379)	12,482
370	OK INDUSTRIAL FINANCE AUTHORITY	283,806	46,751	-	-	2,675	2,675	(15,478)	-	(156,240)	(171,718)	3,183
385	INSURANCE DEPARTMENT	4,127,081	679,850	-	-	38,904	38,904	(225,081)	-	(2,272,032)	(2,497,112)	46,287
390	COMPSOURCE OKLAHOMA	9,658,660	1,591,062	-	-	91,049	91,049	(526,759)	-	(5,317,264)	(5,844,023)	108,326
391	MULTIPLE INJURY TRUST FUND	245,463	40,435	-	-	2,314	2,314	(13,387)	-	(135,132)	(148,518)	2,753
400	OFFICE OF JUVENILE AFFAIRS	15,296,708	2,519,813	-	-	144,196	144,196	(834,244)	-	(8,421,110)	(9,255,354)	171,560
405	DEPARTMENT OF LABOR	2,124,154	349,910	-	-	20,024	20,024	(115,846)	-	(1,169,384)	(1,285,230)	23,823
410	COMMISSION OF THE LAND OFFICE	2,142,975	353,010	-	-	20,201	20,201	(116,872)	-	(1,179,746)	(1,296,619)	24,034
415	COUNCIL ON LAW ENFC & TRAINING	1,142,667	188,231	-	-	10,771	10,771	(62,318)	-	(629,059)	(691,377)	12,816
416	OK LAW ENFORCEMENT RET SYSTEM	201,556	33,202	-	-	1,900	1,900	(10,992)	-	(110,960)	(121,953)	2,261
421	OK STATE SENATE	5,083,055	837,327	-	-	47,916	47,916	(279,312)	-	(2,798,312)	(3,075,529)	57,009
422	OK HOUSE OF REPRESENTATIVES	6,557,050	1,080,137	-	-	61,811	61,811	(357,605)	-	(3,609,773)	(3,967,378)	73,540
423	LEGISLATIVE SERVICE BUREAU	246,956	40,681	-	-	2,328	2,328	(13,468)	-	(135,953)	(149,422)	2,770
430	DEPARTMENT OF LIBRARIES	1,328,933	218,914	-	-	12,527	12,527	(72,477)	-	(731,601)	(804,078)	14,905
435	OK LOTTERY COMMISSION	1,005,431	165,624	-	-	9,478	9,478	(54,834)	-	(553,508)	(608,341)	11,276
440	LIEUTENANT GOVERNOR	168,293	27,723	-	-	1,586	1,586	(9,178)	-	(92,649)	(101,827)	1,887
445	LIQUEFIED PETROLEUM GAS BOARD	212,942	35,078	-	-	2,007	2,007	(11,613)	-	(117,229)	(128,842)	2,388
448	LIC ALCOHOL & DRUG COUNSELORS	46,981	7,739	-	-	443	443	(2,562)	-	(25,864)	(28,426)	527
450	BD OF MED LICENSURE & SUPV	694,916	114,473	-	-	6,551	6,551	(37,899)	-	(382,564)	(420,463)	7,794
452	MENTAL HEALTH & SUBSTANCE ABUSE	40,153,307	6,614,417	-	-	378,510	378,510	(2,189,860)	-	(22,105,111)	(24,294,970)	450,338
475	OK MOTOR VEHICLE COMMISSION	148,931	24,533	-	-	1,404	1,404	(8,122)	-	(81,989)	(90,112)	1,670
477	BUREAU OF NARC & DANGEROUS DRUGS	1,693,065	278,897	-	-	15,960	15,960	(92,335)	-	(932,062)	(1,024,398)	18,989
509	LONG TERM CARE ADMIN BOARD	101,372	16,699	-	-	956	956	(5,529)	-	(55,807)	(61,336)	1,137
510	OK BOARD OF NURSING	955,851	157,456	-	-	9,010	9,010	(52,130)	-	(526,213)	(578,343)	10,720
520	OPTOMETRY BOARD	76,362	12,579	-	-	720	720	(4,165)	-	(42,039)	(46,203)	856
525	STATE BD OF OSTEOPATHIC EXAM	207,592	34,196	-	-	1,957	1,957	(11,322)	-	(114,283)	(125,604)	2,328
535	OK PEANUT COMMISSION	43,346	7,140	-	-	409	409	(2,364)	-	(23,862)	(26,226)	486
557	POLICE PENSION & RET SYSTEM	524,457	86,393	-	-	4,944	4,944	(28,603)	-	(288,723)	(317,325)	5,882
560	STATE PHARMACY BOARD	410,835	67,676	-	-	3,873	3,873	(22,406)	-	(226,172)	(248,578)	4,608
566	DEPT OF TOURISM & RECREATION	7,439,324	1,225,473	-	-	70,128	70,128	(405,722)	-	(4,095,480)	(4,501,202)	83,436
568	SCENIC RIVERS COMMISSION	146,986	24,213	-	-	1,386	1,386	(8,016)	-	(80,918)	(88,934)	1,649
570	PROF ENGINEER & LAND SURVEYORS	328,490	54,112	-	-	3,097	3,097	(17,915)	-	(180,839)	(198,755)	3,684
575	BD OF PSYCHOLOGISTS EXAMINERS	37,521	6,181	-	-	354	354	(2,046)	-	(20,656)	(22,702)	421
582	STATE BOND ADVISOR	144,768	23,848	-	-	1,365	1,365	(7,895)	-	(79,698)	(87,593)	1,624
585	DEPT OF PUBLIC SAFETY	12,586,089	2,073,295	-	-	118,644	118,644	(686,413)	-	(6,928,866)	(7,615,279)	141,159
588	OK REAL ESTATE COMMISSION	481,623	79,337	-	-	4,540	4,540	(26,266)	-	(265,142)	(291,408)	5,402
619	PHYSICIAN MANPOWER TRNG COMM	238,378	39,268	-	-	2,247	2,247	(13,001)	-	(131,231)	(144,232)	2,674
620	QUARTZ MOUNTAIN CENTER & PARK	72,399	11,926	-	-	682	682	(3,948)	-	(39,857)	(43,805)	812
622	OK ST BD OF LICENSED SOCIAL WORKERS	43,926	7,236	-	-	414	414	(2,396)	-	(24,182)	(26,578)	493
625	SECRETARY OF STATE	833,114	137,238	-	-	7,853	7,853	(45,436)	-	(458,644)	(504,080)	9,344
628	CTR FOR ADVANCE OF SCIENCE/TECH	681,776	112,308	-	-	6,427	6,427	(37,182)	-	(375,330)	(412,512)	7,646
630	DEPARTMENT OF SECURITIES	1,708,911	281,507	-	-	16,109	16,109	(93,200)	-	(940,786)	(1,033,986)	19,166
632	SPEECH-LANG PATHOLOGY & AUDIO	46,136	7,600	-	-	435	435	(2,516)	-	(25,398)	(27,915)	517
635	DEPT OF CONSUMER CREDIT	991,756	163,371	-	-	9,349	9,349	(54,088)	-	(545,979)	(600,067)	11,123
645	OK CONSERVATION COMMISSION	4,599,460	757,665	-	-	43,357	43,357	(250,843)	-	(2,532,085)	(2,782,927)	51,585
650	DEPT OF VETERAN AFFAIRS	41,117,001	6,773,166	-	-	387,595	387,595	(2,242,417)	-	(22,635,641)	(24,878,058)	461,147

**OKLAHOMA PUBLIC EMPLOYEES RETIREMENT PLAN**

Administered by the Oklahoma Public Employees Retirement System

**Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2014

Agency Number	Entity	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Beginning Net Pension Liability	Ending Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
670	JD MCCARTY CENTER	5,304,586	873,819	-	-	50,004	50,004	(289,299)	-	(2,920,269)	(3,209,567)	59,493
677	SUPREME COURT	7,672,999	1,263,966	-	-	72,330	72,330	(418,466)	-	(4,224,123)	(4,642,589)	86,056
678	COUNCIL ON JUDICIAL COMPLAINTS	91,044	14,998	-	-	858	858	(4,965)	-	(50,121)	(55,087)	1,021
695	OK TAX COMMISSION	19,156,513	3,155,635	-	-	180,581	180,581	(1,044,748)	-	(10,546,001)	(11,590,749)	214,849
740	STATE TREASURER	1,428,701	235,349	-	-	13,468	13,468	(77,918)	-	(786,525)	(864,443)	16,024
753	UNIFORM BUILDING CODE COMMISSION	109,139	17,978	-	-	1,029	1,029	(6,083)	-	(60,083)	(66,035)	1,224
755	USED MOTOR VEHICLE & PARTS	290,888	47,918	-	-	2,742	2,742	(15,864)	-	(160,139)	(176,004)	3,262
770	UNIVERSITY OF OKLAHOMA HSC	576,661	94,993	-	-	5,436	5,436	(31,450)	-	(317,462)	(348,912)	6,468
772	BD OF CHEM TEST ALCOHOL/DRUG	163,481	26,930	-	-	1,541	1,541	(8,916)	-	(89,999)	(98,915)	1,834
790	BD OF VETERINARY MED EXAM	144,346	23,778	-	-	1,361	1,361	(7,872)	-	(79,465)	(87,337)	1,619
805	DEPT OF REHABILITATION SERVICES	25,612,693	4,219,155	-	-	241,441	241,441	(1,396,851)	-	(14,100,244)	(15,497,095)	287,258
807	HEALTH CARE AUTHORITY	19,023,900	3,133,789	-	-	179,331	179,331	(1,037,515)	-	(10,472,995)	(11,510,511)	213,362
825	UNIVERSITY HOSPITALS AUTHORITY	710,987	117,120	-	-	6,702	6,702	(38,775)	-	(391,411)	(430,187)	7,974
830	DEPT OF HUMAN SERVICES	165,371,099	27,241,428	-	-	1,558,891	1,558,891	(9,018,920)	-	(91,039,734)	(100,058,655)	1,854,715
835	WATER RESOURCES BOARD	3,318,254	546,613	-	-	31,280	31,280	(180,969)	-	(1,826,758)	(2,007,727)	37,216
865	WORKERS COMPENSATION COURT	943,801	155,471	-	-	8,897	8,897	(51,472)	-	(519,579)	(571,052)	10,585
875	WHEAT COMMISSION	115,450	19,018	-	-	1,088	1,088	(6,296)	-	(63,557)	(69,854)	1,295
880	WILL ROGERS MEMORIAL COMMISSION	194,448	32,031	-	-	1,833	1,833	(10,605)	-	(107,047)	(117,652)	2,181
978	OK TURNPIKE AUTHORITY	12,867,566	2,119,662	-	-	121,298	121,298	(701,764)	-	(7,083,824)	(7,785,589)	144,316
901	ADAIR COUNTY	1,173,568	193,321	-	-	11,063	11,063	(64,003)	-	(646,070)	(710,073)	13,162
902	ALFALFA COUNTY	1,680,662	276,854	-	-	15,843	15,843	(91,659)	-	(925,234)	(1,016,893)	18,849
903	ATOKA COUNTY	1,648,014	271,476	-	-	15,535	15,535	(89,878)	-	(907,261)	(997,139)	18,483
904	BEAVER COUNTY	1,914,561	315,384	-	-	18,048	18,048	(104,415)	-	(1,054,000)	(1,158,416)	21,473
905	BECKHAM COUNTY	2,513,693	414,078	-	-	23,696	23,696	(137,090)	-	(1,383,833)	(1,520,923)	28,192
906	BLAINE COUNTY	1,647,018	271,312	-	-	15,526	15,526	(89,824)	-	(906,713)	(996,537)	18,472
907	BRYAN COUNTY	2,419,766	398,606	-	-	22,810	22,810	(131,968)	-	(1,332,124)	(1,464,092)	27,139
908	CADDO COUNTY	2,782,506	458,360	-	-	26,230	26,230	(151,751)	-	(1,531,819)	(1,683,570)	31,207
909	CANADIAN COUNTY	7,244,927	1,193,450	-	-	68,295	68,295	(395,120)	-	(3,988,462)	(4,383,581)	81,255
910	CARTER COUNTY	3,968,303	653,695	-	-	37,408	37,408	(216,421)	-	(2,184,621)	(2,401,042)	44,506
911	CHEROKEE COUNTY	3,719,970	612,787	-	-	35,067	35,067	(202,878)	-	(2,047,910)	(2,250,787)	41,721
912	CHOCTAW COUNTY	1,161,542	191,340	-	-	10,949	10,949	(63,348)	-	(639,450)	(702,797)	13,027
913	CIMARRON COUNTY	882,762	145,417	-	-	8,321	8,321	(48,144)	-	(485,976)	(534,120)	9,901
914	CLEVELAND COUNTY	9,758,633	1,607,531	-	-	91,991	91,991	(532,211)	-	(5,372,301)	(5,904,512)	109,448
915	COAL COUNTY	1,204,776	198,462	-	-	11,357	11,357	(65,705)	-	(663,251)	(728,956)	13,512
916	COMANCHE COUNTY	4,440,294	731,446	-	-	41,857	41,857	(242,162)	-	(2,444,461)	(2,686,623)	49,800
917	COTTON COUNTY	884,369	145,681	-	-	8,337	8,337	(48,231)	-	(486,861)	(535,092)	9,919
918	CRAIG COUNTY	1,685,889	277,715	-	-	15,892	15,892	(91,944)	-	(928,112)	(1,020,056)	18,908
919	CREEK COUNTY	4,350,773	716,699	-	-	41,013	41,013	(237,280)	-	(2,395,178)	(2,632,458)	48,796
920	CUSTER COUNTY	2,738,526	451,115	-	-	25,815	25,815	(149,352)	-	(1,507,607)	(1,656,959)	30,714
921	DELAWARE COUNTY	2,407,684	396,616	-	-	22,696	22,696	(131,309)	-	(1,325,473)	(1,456,782)	27,003
922	DEWEY COUNTY	1,799,618	296,449	-	-	16,964	16,964	(98,147)	-	(990,722)	(1,088,869)	20,184
923	ELLIS COUNTY	2,129,890	350,855	-	-	20,078	20,078	(116,159)	-	(1,172,542)	(1,288,701)	23,888
924	GARFIELD COUNTY	3,374,537	555,884	-	-	31,810	31,810	(184,039)	-	(1,857,742)	(2,041,781)	37,847
925	GARVIN COUNTY	2,525,732	416,062	-	-	23,809	23,809	(137,747)	-	(1,390,461)	(1,528,208)	28,327
926	GRADY COUNTY	3,315,451	546,151	-	-	31,254	31,254	(180,816)	-	(1,825,215)	(2,006,031)	37,184
927	GRANT COUNTY	1,121,390	184,726	-	-	10,571	10,571	(61,158)	-	(617,345)	(678,503)	12,577
928	GREER COUNTY	772,418	127,240	-	-	7,281	7,281	(42,126)	-	(425,230)	(467,356)	8,663
929	HARMON COUNTY	425,918	70,161	-	-	4,015	4,015	(23,228)	-	(234,475)	(257,704)	4,777
930	HARPER COUNTY	1,065,092	175,452	-	-	10,040	10,040	(58,087)	-	(586,352)	(644,439)	11,946

**OKLAHOMA PUBLIC EMPLOYEES RETIREMENT PLAN**

Administered by the Oklahoma Public Employees Retirement System

**Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2014

Agency Number	Entity	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Beginning Net Pension Liability	Ending Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
931	HASKELL COUNTY	1,430,374	235,624	-	-	13,484	13,484	(78,009)	-	(787,446)	(865,455)	16,042
932	HUGHES COUNTY	1,247,225	205,454	-	-	11,757	11,757	(68,020)	-	(686,619)	(754,640)	13,988
933	JACKSON COUNTY	1,996,596	328,897	-	-	18,821	18,821	(108,889)	-	(1,099,162)	(1,208,051)	22,393
934	JEFFERSON COUNTY	1,014,698	167,150	-	-	9,565	9,565	(55,339)	-	(558,609)	(613,948)	11,380
935	JOHNSTON COUNTY	1,034,706	170,446	-	-	9,754	9,754	(56,430)	-	(569,624)	(626,055)	11,605
936	KAY COUNTY	3,199,860	527,110	-	-	30,164	30,164	(174,512)	-	(1,761,580)	(1,936,092)	35,888
937	KINGFISHER COUNTY	1,686,794	277,864	-	-	15,901	15,901	(91,993)	-	(928,610)	(1,020,604)	18,918
938	KIOWA COUNTY	1,247,601	205,516	-	-	11,761	11,761	(68,041)	-	(686,826)	(754,867)	13,992
939	LATIMER COUNTY	1,726,931	284,476	-	-	16,279	16,279	(94,182)	-	(950,706)	(1,044,889)	19,368
940	LEFLORE COUNTY	3,778,568	622,440	-	-	35,619	35,619	(206,074)	-	(2,080,169)	(2,286,243)	42,378
941	LINCOLN COUNTY	2,537,643	418,024	-	-	23,921	23,921	(138,397)	-	(1,397,018)	(1,535,414)	28,461
942	LOGAN COUNTY	2,643,966	435,538	-	-	24,924	24,924	(144,195)	-	(1,455,551)	(1,599,746)	29,653
943	LOVE COUNTY	1,427,532	235,156	-	-	13,457	13,457	(77,854)	-	(785,882)	(863,736)	16,010
944	MCCLAIN COUNTY	2,363,447	389,328	-	-	22,279	22,279	(128,896)	-	(1,301,120)	(1,430,016)	26,507
945	MCCURTAIN COUNTY	2,976,155	490,259	-	-	28,055	28,055	(162,312)	-	(1,638,426)	(1,800,738)	33,379
946	MCINTOSH COUNTY	1,846,217	304,126	-	-	17,404	17,404	(100,688)	-	(1,016,375)	(1,117,063)	20,706
947	MAJOR COUNTY	1,260,228	207,596	-	-	11,880	11,880	(68,730)	-	(693,778)	(762,508)	14,134
948	MARSHALL COUNTY	1,364,287	224,738	-	-	12,861	12,861	(74,405)	-	(751,064)	(825,469)	15,301
949	MAYES COUNTY	2,953,487	486,525	-	-	27,841	27,841	(161,076)	-	(1,625,947)	(1,787,023)	33,125
950	MURRAY COUNTY	1,266,538	208,636	-	-	11,939	11,939	(69,074)	-	(697,252)	(766,325)	14,205
951	MUSKOGEE COUNTY	4,359,711	718,171	-	-	41,097	41,097	(237,768)	-	(2,400,098)	(2,637,866)	48,896
952	NOBLE COUNTY	1,580,609	260,372	-	-	14,900	14,900	(86,202)	-	(870,153)	(956,356)	17,727
953	NOWATA COUNTY	1,106,787	182,320	-	-	10,433	10,433	(60,361)	-	(609,306)	(669,667)	12,413
954	OKFUSKEE COUNTY	960,263	158,183	-	-	9,052	9,052	(52,370)	-	(528,642)	(581,012)	10,770
956	OKMULGEE COUNTY	2,264,899	373,095	-	-	21,350	21,350	(123,522)	-	(1,246,867)	(1,370,389)	25,402
957	OSAGE COUNTY	4,371,106	720,048	-	-	41,205	41,205	(238,389)	-	(2,406,372)	(2,644,761)	49,024
958	OTTAWA COUNTY	1,976,415	325,573	-	-	18,631	18,631	(107,789)	-	(1,088,052)	(1,195,840)	22,166
959	PAWNEE COUNTY	1,161,636	191,355	-	-	10,950	10,950	(63,353)	-	(639,501)	(702,854)	13,028
960	PAYNE COUNTY	5,155,253	849,220	-	-	48,597	48,597	(281,154)	-	(2,838,058)	(3,119,213)	57,819
961	PITTSBURG COUNTY	4,625,650	761,979	-	-	43,604	43,604	(252,271)	-	(2,546,503)	(2,798,774)	51,879
962	PONTOTOC COUNTY	2,653,883	437,172	-	-	25,017	25,017	(144,736)	-	(1,461,010)	(1,605,746)	29,765
963	POTTAWATOMIE COUNTY	2,845,739	468,776	-	-	26,826	26,826	(155,199)	-	(1,566,630)	(1,721,829)	31,916
964	PUSHMATAHA COUNTY	1,086,686	179,009	-	-	10,244	10,244	(59,265)	-	(598,240)	(657,505)	12,188
965	ROGER MILLS COUNTY	2,149,336	354,058	-	-	20,261	20,261	(117,219)	-	(1,183,248)	(1,300,467)	24,106
966	ROGERS COUNTY	6,197,323	1,020,879	-	-	58,420	58,420	(337,986)	-	(3,411,737)	(3,749,723)	69,506
967	SEMINOLE COUNTY	2,411,416	397,230	-	-	22,732	22,732	(131,513)	-	(1,327,528)	(1,459,040)	27,045
968	SEQUOYAH COUNTY	2,394,134	394,383	-	-	22,569	22,569	(130,570)	-	(1,318,013)	(1,448,583)	26,851
969	STEPHENS COUNTY	3,934,289	648,092	-	-	37,087	37,087	(214,566)	-	(2,165,896)	(2,380,462)	44,125
970	TEXAS COUNTY	3,623,938	596,968	-	-	34,162	34,162	(197,640)	-	(1,995,042)	(2,192,683)	40,644
971	TILLMAN COUNTY	1,210,898	199,470	-	-	11,415	11,415	(66,039)	-	(666,621)	(732,660)	13,581
973	WAGONER COUNTY	3,529,746	581,452	-	-	33,274	33,274	(192,503)	-	(1,943,188)	(2,135,691)	39,588
974	WASHINGTON COUNTY	3,045,277	501,646	-	-	28,707	28,707	(166,082)	-	(1,676,479)	(1,842,561)	34,154
975	WASHITA COUNTY	2,460,758	405,358	-	-	23,197	23,197	(134,203)	-	(1,354,691)	(1,488,895)	27,599
976	WOODS COUNTY	2,069,831	340,961	-	-	19,512	19,512	(112,883)	-	(1,139,479)	(1,252,362)	23,214
977	WOODWARD COUNTY	2,390,556	393,794	-	-	22,535	22,535	(130,375)	-	(1,316,043)	(1,446,418)	26,811
979	OK ORDINANCE WORKS AUTHORITY	1,257,132	207,086	-	-	11,851	11,851	(68,561)	-	(692,073)	(760,634)	14,099
980	GRAND RIVER DAM AUTHORITY	23,820,205	3,923,880	-	-	224,544	224,544	(1,299,094)	-	(13,113,447)	(14,412,541)	267,155
981	MUNICIPAL POWER AUTHORITY	3,352,388	552,236	-	-	31,602	31,602	(182,831)	-	(1,845,549)	(2,028,380)	37,599
982	OKLA HOUSING FINANCY AGENCY	2,840,745	467,953	-	-	26,779	26,779	(154,927)	-	(1,563,881)	(1,718,808)	31,860

**OKLAHOMA PUBLIC EMPLOYEES RETIREMENT PLAN**

Administered by the Oklahoma Public Employees Retirement System

**Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2014

Agency Number	Entity	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Beginning Net Pension Liability	Ending Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
1030	ANADARKO HOUSING AUTHORITY	71,568	11,789	-	-	675	675	(3,903)	-	(39,400)	(43,303)	803
1043	TOWN OF ARNETT	68,229	11,239	-	-	643	643	(3,721)	-	(37,561)	(41,282)	765
1067	TOWN OF BEAVER	323,577	53,303	-	-	3,050	3,050	(17,647)	-	(178,135)	(195,782)	3,629
1085	CITY OF BIXBY	855,145	140,867	-	-	8,061	8,061	(46,637)	-	(470,773)	(517,410)	9,591
1086	BIXBY PUBLIC WORKS AUTHORITY	768,482	126,591	-	-	7,244	7,244	(41,911)	-	(423,063)	(464,974)	8,619
1179	TOWN OF CHEYENNE	160,238	26,396	-	-	1,511	1,511	(8,739)	-	(88,214)	(96,953)	1,797
1210	CITY OF COMMERCE	69,189	11,397	-	-	652	652	(3,773)	-	(38,090)	(41,863)	776
1311	CITY OF FAIRFAX	126,867	20,899	-	-	1,196	1,196	(6,919)	-	(69,843)	(76,762)	1,423
1353	TOWN OF FORT SUPPLY	35,746	5,888	-	-	337	337	(1,949)	-	(19,679)	(21,628)	401
1381	CITY OF GRANDFIELD	94,863	15,627	-	-	894	894	(5,174)	-	(52,224)	(57,397)	1,064
1389	CITY OF GROVE	1,420,801	234,047	-	-	13,393	13,393	(77,487)	-	(782,176)	(859,663)	15,935
1392	GROVE MUN AIRPORT MAN AUTHORITY	18,689	3,079	-	-	176	176	(1,019)	-	(10,288)	(11,308)	210
1413	CITY OF HEAVENER	178,724	29,441	-	-	1,685	1,685	(9,747)	-	(98,391)	(108,138)	2,004
1414	HEAVENER UTILITY AUTHORITY	104,768	17,258	-	-	988	988	(5,714)	-	(57,677)	(63,390)	1,175
1425	TOWN OF HINTON	255,054	42,015	-	-	2,404	2,404	(13,910)	-	(140,412)	(154,322)	2,861
1430	CITY OF HOLDENVILLE	592,790	97,650	-	-	5,588	5,588	(32,329)	-	(326,341)	(358,670)	6,648
1432	HOUSING AUTHORITY CITY OF HOLDENVILLE	61,724	10,168	-	-	582	582	(3,366)	-	(33,980)	(37,347)	692
1443	CITY OF HUGO	801,486	132,028	-	-	7,555	7,555	(43,711)	-	(441,232)	(484,943)	8,989
1451	IDABEL HOUSING AUTHORITY	135,220	22,275	-	-	1,275	1,275	(7,375)	-	(74,441)	(81,815)	1,517
1480	CITY OF KETCHUM	22,008	3,625	-	-	207	207	(1,200)	-	(12,116)	(13,316)	247
1481	KETCHUM PUBLIC WORKS	282,028	46,458	-	-	2,659	2,659	(15,381)	-	(155,262)	(170,643)	3,163
1486	CITY OF KINGFISHER	694,911	114,472	-	-	6,551	6,551	(37,899)	-	(382,561)	(420,460)	7,794
1549	CITY OF MANGUM	496,328	81,760	-	-	4,679	4,679	(27,068)	-	(273,238)	(300,306)	5,567
1605	TOWN OF MOUNTAIN VIEW	299,994	49,418	-	-	2,828	2,828	(16,361)	-	(165,152)	(181,513)	3,365
1642	TOWN OF OKARCHE	261,725	43,114	-	-	2,467	2,467	(14,274)	-	(144,084)	(158,358)	2,935
1758	TOWN OF RUSH SPRINGS	212,052	34,931	-	-	1,999	1,999	(11,565)	-	(116,738)	(128,303)	2,378
1760	TOWN OF RYAN	61,032	10,054	-	-	575	575	(3,329)	-	(33,599)	(36,928)	685
1778	TOWN OF SENTINEL	79,100	13,030	-	-	746	746	(4,314)	-	(43,546)	(47,860)	887
1784	CITY OF SHATTUCK	234,821	38,682	-	-	2,214	2,214	(12,807)	-	(129,273)	(142,080)	2,634
1808	TOWN OF SPORTSMEN ACRES	18,648	3,072	-	-	176	176	(1,017)	-	(10,266)	(11,283)	209
1818	CITY OF STIGLER	562,066	92,589	-	-	5,298	5,298	(30,654)	-	(309,427)	(340,081)	6,304
1841	CITY OF TAHLEQUAH	1,690,342	278,448	-	-	15,934	15,934	(92,187)	-	(930,563)	(1,022,750)	18,958
1893	TOWN OF VICI	546,366	90,002	-	-	5,150	5,150	(29,797)	-	(300,784)	(330,582)	6,128
1915	HOUSING AUTHORITY OF WATONGA	9,687	1,596	-	-	91	91	(528)	-	(5,333)	(5,861)	109
1918	THE WATTS PUBLIC WORKS	34,749	5,724	-	-	328	328	(1,895)	-	(19,130)	(21,025)	390
1933	CITY OF WEWOKA	410,870	67,682	-	-	3,873	3,873	(22,408)	-	(226,191)	(248,599)	4,608
1942	CITY OF WILSON	172,137	28,356	-	-	1,623	1,623	(9,388)	-	(94,765)	(104,153)	1,931
2004	BEAVER COUNTY HOSPITAL AUTHORITY	1,632,986	269,000	-	-	15,394	15,394	(89,059)	-	(898,988)	(988,047)	18,315
2030	CRAIG GENERAL HOSPITAL	4,109,902	677,020	-	-	38,743	38,743	(224,144)	-	(2,262,574)	(2,486,718)	46,094
3012	CHOCTAW COUNTY AMBULANCE AUTH	57,178	9,419	-	-	539	539	(3,118)	-	(31,478)	(34,596)	641
3026	GRADY EMS DISTRICT	25,405	4,185	-	-	239	239	(1,386)	-	(13,986)	(15,372)	285
3028	GREER COUNTY AMBULANCE SERVICE	91,527	15,077	-	-	863	863	(4,992)	-	(50,387)	(55,379)	1,027
3040	LEFLORE COUNTY EMS	546,677	90,054	-	-	5,153	5,153	(29,814)	-	(300,955)	(330,770)	6,131
3044	MCCLAINE GRADY CO EMRG MED SER DIST	178,428	29,392	-	-	1,682	1,682	(9,731)	-	(98,228)	(107,959)	2,001
3045	MCCURTAIN COUNTY EMS AUTHORITY	318,551	52,475	-	-	3,003	3,003	(17,373)	-	(175,368)	(192,741)	3,573
3047	MAJOR COUNTY EMS SERVICE DISTRICT	61,991	10,212	-	-	584	584	(3,381)	-	(34,127)	(37,508)	695
3049	MAYES CO EMG SER TRUST AUTHORITY	660,955	108,878	-	-	6,231	6,231	(36,047)	-	(363,867)	(399,914)	7,413
3051	EASTERN OK DISTRICT LIBRARY SYSTEM	1,214,500	200,064	-	-	11,449	11,449	(66,236)	-	(668,604)	(734,840)	13,621
3841	LINCOLN COUNTY E-911 TRUST AUTHORITY	194,514	32,042	-	-	1,834	1,834	(10,608)	-	(107,083)	(117,692)	2,182

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Agency Number	Entity	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Beginning Net Pension Liability	Ending Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
3851	MUSKOGEE CITY-CO 911 TRUST AUTHORITY	461,493	76,021	-	-	4,350	4,350	(25,169)	-	(254,060)	(279,229)	5,176
3858	OTTAWA COUNTY E-911 AUTHORITY	28,716	4,730	-	-	271	271	(1,566)	-	(15,809)	(17,375)	322
3921	DELAWARE 911	46,601	7,677	-	-	439	439	(2,542)	-	(25,655)	(28,196)	523
3929	SW OKLA AMBULANCE SERVICE	33,860	5,578	-	-	319	319	(1,847)	-	(18,641)	(20,487)	380
3951	MUSKOGEE COUNTY EMS	1,877,341	309,253	-	-	17,697	17,697	(102,385)	-	(1,033,510)	(1,135,895)	21,055
3968	SEQUOYAH COUNTY 911 TRUST AUTHORITY	50,317	8,289	-	-	474	474	(2,744)	-	(27,701)	(30,445)	564
3971	TILLMAN COUNTY EMS DISTRICT	74,621	12,292	-	-	703	703	(4,070)	-	(41,080)	(45,150)	837
4001	SW OK DEVELOPMENT AUTHORITY	731,164	120,444	-	-	6,892	6,892	(39,876)	-	(402,519)	(442,394)	8,200
4002	ASSOCIATION OF S. CENTRAL OK GOVTS.	846,853	139,501	-	-	7,983	7,983	(46,185)	-	(466,208)	(512,393)	9,498
4003	MIDWESTERN OK DEVELOP. AUTHORITY	115,558	19,036	-	-	1,089	1,089	(6,302)	-	(63,617)	(69,919)	1,296
4004	KEDDO GOVERNMENT TRUST AUTHORITY	287,694	47,392	-	-	2,712	2,712	(15,690)	-	(158,380)	(174,071)	3,227
4005	GRAND GATEWAY ECON DEVELOP ASSOC	915,768	150,854	-	-	8,633	8,633	(49,944)	-	(504,147)	(554,090)	10,271
4006	NORTHERN OK DEVELOPMENT AUTHORITY	309,779	51,030	-	-	2,920	2,920	(16,895)	-	(170,539)	(187,433)	3,474
4803	ATOKA COUNTY RWD #2	22,925	3,776	-	-	216	216	(1,250)	-	(12,621)	(13,871)	257
4840	LEFLORE COUNTY RWD #3	14,353	2,364	-	-	135	135	(783)	-	(7,901)	(8,684)	161
4861	INDIANOLA RWD #18 (PITTSBURG COUNTY)	20,672	3,405	-	-	195	195	(1,127)	-	(11,380)	(12,508)	232
4902	ALFALFA COUNTY RURAL WATER DISTRICT	73,631	12,129	-	-	694	694	(4,016)	-	(40,535)	(44,551)	826
4903	ATOKA COUNTY RWD # 4	65,696	10,822	-	-	619	619	(3,583)	-	(36,167)	(39,750)	737
4909	OK ENVIRONMENTAL MGMT AUTHORITY	585,919	96,518	-	-	5,523	5,523	(31,955)	-	(322,559)	(354,514)	6,571
4919	CREEK COUNTY RWD #5	67,039	11,043	-	-	632	632	(3,656)	-	(36,906)	(40,562)	752
4921	DELAWARE COUNTY SOLID WASTE TRUST	376,863	62,080	-	-	3,553	3,553	(20,553)	-	(207,470)	(228,023)	4,227
4935	JOHNSTON COUNTY RWD #3	99,188	16,339	-	-	935	935	(5,409)	-	(54,605)	(60,014)	1,112
4940	POTEAU VALLEY IMPROVEMENT AUTHORITY	221,461	36,481	-	-	2,088	2,088	(12,078)	-	(121,918)	(133,996)	2,484
4941	LEFLORE COUNTY RWD #5	67,850	11,177	-	-	640	640	(3,700)	-	(37,353)	(41,053)	761
4949	MAYES COUNTY RWD#3	80,891	13,325	-	-	763	763	(4,412)	-	(44,532)	(48,943)	907
4953	CONSOLIDATED RWD #1	49,359	8,131	-	-	465	465	(2,692)	-	(27,173)	(29,865)	554
4961	PITTSBURG COUNTY RWD #7	25,577	4,213	-	-	241	241	(1,395)	-	(14,081)	(15,476)	287
4963	TRI-COUNTY RURAL WATER DISTRICT	120,851	19,908	-	-	1,139	1,139	(6,591)	-	(66,531)	(73,122)	1,355
4968	SEQUOYAH COUNTY RWD #7	199,414	32,849	-	-	1,880	1,880	(10,876)	-	(109,781)	(120,656)	2,237
4971	TILLMAN COUNTY RWD #1	58,256	9,596	-	-	549	549	(3,177)	-	(32,071)	(35,248)	653
4977	NORTHWESTER OK SOLID WASTE DISP AUTH	78,533	12,937	-	-	740	740	(4,283)	-	(43,234)	(47,517)	881
4989	CREEK COUNTY RWD #3	40,060	6,599	-	-	378	378	(2,185)	-	(22,054)	(24,239)	449
5916	COMANCHE COUNTY DETENTION CENTER	1,157,072	190,603	-	-	10,907	10,907	(63,104)	-	(636,989)	(700,092)	12,977
5926	GRADY COUNTY CRIMINAL JUSTICE	1,837,659	302,716	-	-	17,323	17,323	(100,221)	-	(1,011,664)	(1,111,885)	20,610
5956	OKMULGEE COUNTY CRIMINAL JUSTICE	69,111	69,111	-	-	3,955	3,955	(22,881)	-	(230,965)	(253,846)	4,705
5963	POTTAWATOMIE COUNTY PUBLIC SAFETY	577,220	95,085	-	-	5,441	5,441	(31,480)	-	(317,770)	(349,250)	6,474
6926	OK CIRCUIT ENGINEERING DIST #6	36,177	5,959	-	-	341	341	(1,973)	-	(19,916)	(21,889)	406
6951	EASTERN OK CIRCUIT ENGINEERING DIST #2	264,819	43,623	-	-	2,496	2,496	(14,443)	-	(145,787)	(160,230)	2,970
6963	CIRCUIT ENGINEERING DISTRICT #4	320,014	52,716	-	-	3,017	3,017	(17,453)	-	(176,173)	(193,626)	3,589
6964	SOUTHEAST CIRCUIT ENGINEERING DIST #3	441,060	72,655	-	-	4,158	4,158	(24,054)	-	(242,812)	(266,866)	4,947
<b>TOTALS</b>		\$ 1,114,340,288	\$ 183,564,243	\$ -	\$ -	\$ 10,504,469	\$ 10,504,469	\$ (60,773,294)	\$ -	\$ (613,464,170)	\$ (674,237,464)	\$ 12,497,851

## Notes to the Schedules of Employer Allocations and Pension Amounts by Employer

### (1) Summary of Significant Accounting Policies

The schedules of employer allocations and pension amounts by employer were prepared in accordance with the following significant accounting policies.

#### **(a) Nature of the Schedules**

The purpose of these schedules is to provide employers information, with regard to GASB Statement No. 68, for their financial statements. As of the measurement date, the schedules provide each employer with their proportionate share of the net pension liability, deferred outflows and inflows of resources, and pension expense. Deferred outflows and inflows of resources, and pension expense include: each employer's proportionate share of plan level amounts such as differences between expected and actual experience, the net difference between projected and actual investment earnings on pension plan investments and changes in assumptions.

#### **(b) Use of Estimates**

The preparation of the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (Schedules) in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and changes therein, and disclosures. Actual results could differ from those estimates, and differences could be material.

#### **(c) Basis of the Allocation**

In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. The Plan has determined that the actual contributions made to the Plan during fiscal year 2014 are appropriate as the allocation basis because they are representative of future contributions. Contributions are reported using the accrual basis of accounting.

The fiscal year 2014 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to the Plan's CAFR for the fiscal year ended June 30, 2014, as follows:

Contributions from state and local agencies per CAFR	\$	280,047,664
Employer contributions from the Plan		<u>(506,763)</u>
Total contributions - schedule of employer allocations	\$	<u>279,540,901</u>

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer (Continued)

**(2) Net Pension Liability**

The net pension liability (NPL) is the portion of the actuarial present value of projected benefit payments related to past periods. The NPL for the employers is based on the allocation percentages from the Schedule of Employer Allocations.

The net pension liability for fiscal year 2014 is calculated as set forth below in the following table:

	<u>2014</u>
Net pension liability - July 1, 2013	\$ 1,114,340,288
Total pension expense	13,004,614
Deferred outflows of resources	10,504,469
Deferred inflows of resources	(674,237,464)
Defined benefit plan employer contributions- CAFR total	<u>(280,047,664)</u>
Net pension liability - June 30, 2014	<u>\$ 183,564,243</u>

Each employer should determine their proportionate share of the beginning net pension liability as of June 30, 2013, by applying the employer's allocation percentage as shown in the Schedule of Employer Allocations.

**(3) Average Expected Remaining Service Life**

The average expected remaining service life of the Plan is determined by taking the calculated total future service years of the Plan divided by the number of people in the Plan including retirees. The total future service years of the plan are determined using the mortality, termination, retirement and disability assumptions associated with the Plan.

	<u>Years</u>
June 30, 2014	3.14

**(4) Types of Deferred Outflows and Inflows of Resources**

Deferred outflows of resources are the consumption of net position that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position.

**Difference between expected and actual experience:** the actuary uses assumptions such as future salary increases and inflation to develop what they expect to be the experience of the Plan. Each year the difference between the expected experience and the actual experience is amortized over the average expected remaining service life of the Plan.

**Net difference between projected and actual investment earnings:** the actuary uses the Plan's long term rate of return to project investment earnings net of investment expenses. The difference between the expected and the actual investment earnings is deferred and amortized over five years.

**Changes in assumptions:** the impact of changes in assumptions used by the actuary is amortized over the average expected remaining service life of the Plan.

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer (Continued)

The amortization of deferred outflows and inflows at June 30, 2014 is as follows:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
2015	\$ 4,908,630	\$ (181,764,777)
2016	4,908,630	(181,764,777)
2017	687,209	(157,341,866)
2018	-	(153,366,044)
	<u>\$ 10,504,469</u>	<u>\$ (674,237,464)</u>

**(5) Pension Expense**

Pension Expense includes amounts for service cost (the Normal Cost under Entry Age Normal (EAN) for the year), interest on the total pension liability, changes in the benefit structure, recognition of increases/decreases in liability due to actual versus expected experience, actuarial assumption changes, and investment gains/losses on the market value of assets. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the system membership as of the Measurement Date.

The collective pension expense for fiscal year 2014 is calculated as set forth below in the following table:

	<u>2014</u>
Service cost	\$ 184,835,575
Interest on the Total Pension Liability	621,990,204
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(28,398,735)
Expensed portion of current-period changes of assumptions	4,908,630
Member contributions	(70,523,854)
Projected earnings on plan investments	(551,150,059)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(153,366,042)
Administrative expense	<u>4,708,895</u>
	13,004,614
Reconciling items:	
Employer contributions from the Plan	<u>(506,763)</u>
Total pension expense per schedule of pension amounts by employer	<u>\$ 12,497,851</u>

**(6) Access to Comprehensive Annual Financial Report (CAFR) and Actuarial Valuations**

Link to the OPERS June 30, 2014 CAFR

<http://www.opers.ok.gov/Websites/opers/images/pdfs/CAFR-2014-OPERS.pdf>

Link to the June 30, 2014 Actuarial Valuations

<http://www.opers.ok.gov/Websites/opers/images/pdfs/Report-2014OPERSVal.pdf>

**(7) Reissuance of Schedules**

Subsequent to issuance of the Schedules, management became aware of an error in the Schedules that impacted the employer allocation percentage for nine agencies. The accompanying Schedules have been adjusted to correct the error.