



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

1001 N.W. 63RD STREET, SUITE 305
OKLAHOMA CITY, OK 73116-7335

TELEPHONE (405) 840-3555 · FAX (405) 840-8465 · 1-800-347-6552

WWW.OPPRS.OK.GOV

September 24, 2013

Re: FY 2013 GASB 24 information

To all participating Oklahoma Municipal and State Agencies:

The Oklahoma Police Pension and Retirement System (OPPRS) would like to inform you of a reporting requirement promulgated by the Governmental Accounting Standards Board (GASB).

GASB Statement No. 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires cities and towns to report contributions made to OPPRS when paid by an entity other than the participating employer city or town.

The Oklahoma Insurance Department makes a contribution to the OPPRS on-behalf of police officers employed by cities and towns in the State of Oklahoma who participate in the Oklahoma Police Pension & Retirement System. GASB 24 requires each participating city or town to recognize these "on-behalf" payments as revenue and a corresponding expenditure or expense and to disclose the amounts recognized in your financial statements.

The Oklahoma Insurance Department contributed a total of \$31,412,384.47 during the period of July 1, 2012 through June 30, 2013 to OPPRS. The amount listed on the attached table represents the amount that the Oklahoma Insurance Department paid in to the System on-behalf of your city or town and should be reported as revenue with a corresponding expenditure or expense in your annual financial statements.

This information is also posted on our website www.opprs.ok.gov.

If you have any questions or concerns, please contact our Chief Financial Officer, Deric Berousek or our Comptroller, Judy Cong at 405-840-3555.

Thank you and best regards,

A handwritten signature in black ink, appearing to read "Steven K. Snyder".

Steven K. Snyder
Executive Director

OPPRS GASB 24 On-Behalf Allocation for FY 2013

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	5,469.65
6205	ADA	177,202.55
3305	ALTUS	209,016.79
7605	ALVA	36,195.94
805	ANADARKO	86,454.31
2005	ARAPAHO	2,543.97
1005	ARDMORE	295,576.44
305	ATOKA	50,050.54
7405	BARTLESVILLE	282,140.35
5505	BETHANY	180,146.39
7205	BIXBY	117,372.58
3605	BLACKWELL	68,477.47
3310	BLAIR	0.00
5105	BOYNTON	0.00
1905	BRISTOW	40,852.30
7260	BROKEN ARROW	1,003,251.10
9998	BUREAU OF NARCOTICS	27,245.88
6605	CATOOSA	65,093.68
4115	CHANDLER	29,910.40
4605	CHECOTAH	36,670.57
2615	CHICKASHA	135,136.97
5510	CHOCTAW	44,909.84
6615	CLAREMORE	219,065.89
5910	CLEVELAND	19,948.43
2015	CLINTON	74,934.48
7215	COLLINSVILLE	47,218.46
6905	COMAMCHE	10,225.26
5810	COMMERCE	8,747.61
7305	COWETA	79,752.16
6705	CROMWELL	0.00
6005	CUSHING	70,905.73
5005	DAVIS	23,502.40
5515	DEL CITY	178,237.44
7415	DEWEY	32,844.17
4915	DISNEY	0.00
2420	DRUMMOND	0.00
1915	DRUMRIGHT	25,082.80
6910	DUNCAN	260,050.40
735	DURANT	252,031.08
5520	EDMOND	962,120.26
910	EL RENO	166,034.38
510	ELK CITY	111,988.20
2425	ENID	529,366.48
4610	EUFAULA	33,175.34
5525	FOREST PARK	15,919.58
5120	FORT GIBSON	33,565.89
7110	FREDERICK	35,125.30
2435	GARBER	0.00
7220	GLENPOOL	113,734.27
7115	GRANDFIELD	0.00
2810	GRANITE	6,133.74
2115	GROVE	98,543.77
4215	GUTHRIE	81,044.70
7010	GUYMON	78,501.36
5530	HARRAH	35,092.50
5125	HASKELL	18,027.15
5625	HENRYETTA	47,102.95
855	HINTON	16,070.10
3815	HOBART	24,898.07
5735	HOMINY	10,561.74
1215	HUGO	50,614.75
4520	IDABEL	66,331.69
7225	JENKS	96,223.80
5535	JONES	21,104.68

OPPRS GASB 24 On-Behalf Allocation for FY 2013

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
3715	KINGFISHER	51,827.69
6145	KREBS	33,498.41
2715	LAMONT	724.72
1640	LAWTON	1,120,659.62
1405	LEXINGTON	0.00
2510	LINDSAY	27,402.86
4810	MADILL	44,063.38
2815	MANGUM	17,995.56
1930	MANNFORD	25,097.22
6920	MARLOW	35,110.55
6150	MCALESTER	259,730.35
5820	MIAMI	132,056.38
5555	MIDWEST CITY	721,924.63
1410	MOORE	743,733.83
5130	MUSKOGEE	448,668.35
915	MUSTANG	133,113.19
4435	NEWCASTLE	82,448.29
3630	NEWKIRK	18,126.57
5560	NICHOLS HILLS	92,995.24
5565	NICOMA PARK	21,276.72
1415	NOBLE	36,493.12
1420	NORMAN	1,212,890.68
5315	NOWATA	12,168.08
630	OKEENE	2,679.79
5570	OKLAHOMA CITY	9,059,354.28
5640	OKMULGEE	101,994.04
9999	OSBI	30,245.20
7230	OWASSO	261,996.81
2525	PAULS VALLEY	57,744.46
5745	PAWHUSKA	28,123.39
6015	PERKINS	19,310.56
5220	PERRY	55,194.73
920	PIEDMONT	53,095.39
3635	PONCA CITY	306,882.64
4040	POTEAU	100,117.84
4140	PRAGUE	22,329.02
4935	PRYOR	126,784.45
4415	PURCELL	96,415.60
3415	RINGLING	1,648.67
6835	SALLISAW	96,364.11
7235	SAND SPRINGS	162,477.73
1945	SAPULPA	276,634.59
1230	SAWYER	2,700.50
520	SAYRE	25,944.32
6720	SEMINOLE	58,733.94
6335	SHAWNEE	348,538.21
7270	SKIATOOK	74,649.24
5580	SPENCER	14,258.47
3120	STIGLER	29,238.83
6025	STILLWATER	598,334.03
5015	SULPHUR	36,600.70
1115	TAHLEQUAH	131,294.18
6340	TECUMSEH	32,017.75
5590	THE VILLAGE	141,514.21
3530	TISHOMINGO	18,926.81
3640	TONKAWA	26,334.48
7250	TULSA	6,049,171.41
2630	TUTTLE	38,104.95
5585	VALLEY BROOK	0.00
1820	VINITA	57,658.85
5155	WARNER	6,602.69
5595	WARR ACRES	127,458.25
635	WATONGA	19,209.83
3435	WAURIKA	0.00

OPPRS GASB 24 On-Behalf Allocation for FY 2013

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
2030	WEATHERFORD	89,293.97
5425	WELEETKA	0.00
3235	WETUMKA	11,394.71
6725	WEWOKA	26,159.24
4055	WISTER	3,313.63
7730	WOODWARD	131,062.83
930	YUKON	334,925.00
	TOTAL	<u>31,412,384.47</u>