



**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 17, 2014

Re: FY 2014 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 \$31,329,400.97 during the period of July 1, 2013 through June 30, 2014 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

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY 2014**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	5,680.93
6205	ADA	171,018.84
3305	ALTUS	204,082.70
7605	ALVA	44,610.99
805	ANADARKO	85,050.34
2005	ARAPAHO	761.47
1005	ARDMORE	284,646.91
305	ATOKA	55,006.11
7405	BARTLESVILLE	292,588.96
5505	BETHANY	175,945.22
7205	BIXBY	131,794.16
3605	BLACKWELL	73,567.15
3310	BLAIR	0.00
4405	BLANCHARD	24,982.46
5105	BOYNTON	0.00
1905	BRISTOW	43,322.70
7260	BROKEN ARROW	1,004,100.53
9998	BUR OF NARC	27,838.40
6605	CATOOSA	66,183.62
4115	CHANDLER	26,480.43
4605	CHECOTAH	37,598.11
2615	CHICKASHA	128,835.20
5510	CHOCTAW	53,620.89
6615	CLAREMORE	220,843.35
5910	CLEVELAND	26,476.59
2015	CLINTON	74,751.31
7215	COLLINSVILLE	45,386.58
6905	COMAMCHE	13,702.74
5810	COMMERCE	10,202.98
7305	COWETA	76,883.64
6705	CROMWELL	0.00
6005	CUSHING	68,851.28
5005	DAVIS	33,041.75
5515	DEL CITY	176,266.08
7415	DEWEY	35,216.12
4915	DISNEY	0.00
2420	DRUMMOND	0.00
1915	DRUMRIGHT	25,152.75
6910	DUNCAN	262,685.04
735	DURANT	272,147.34
5520	EDMOND	984,210.22
910	EL RENO	171,074.70
510	ELK CITY	113,361.81
2425	ENID	530,935.29
4610	EUFAULA	35,014.38
5525	FOREST PARK	9,109.87
5120	FORT GIBSON	33,622.23
7110	FREDERICK	40,670.15
2435	GARBER	0.00
7220	GLENPOOL	118,311.34
7115	GRANDFIELD	0.00
2810	GRANITE	6,202.14
2115	GROVE	102,109.41
4215	GUTHRIE	84,926.14
7010	GUYMON	87,187.85
5530	HARRAH	33,038.08
5125	HASKELL	18,491.89
5625	HENRYETTA	50,700.96
855	HINTON	16,041.43
3815	HOBART	25,157.44
5735	HOMINY	11,549.33
1215	HUGO	52,458.75
4520	IDABEL	65,419.26

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7225	JENKS	102,032.32
5535	JONES	22,140.87
3715	KINGFISHER	56,169.76
6145	KREBS	31,168.10
2715	LAMONT	2,565.39
1640	LAWTON	1,061,659.73
1405	LEXINGTON	0.00
2510	LINDSAY	27,279.21
4810	MADILL	43,600.06
2815	MANGUM	20,605.83
1930	MANNFORD	25,838.38
6920	MARLOW	31,663.24
6150	MCALESTER	254,525.64
5820	MIAMI	137,609.29
5555	MIDWEST CITY	725,897.03
1410	MOORE	801,179.57
5130	MUSKOGEE	464,802.54
915	MUSTANG	133,629.80
4435	NEWCASTLE	90,927.86
3630	NEWKIRK	14,993.03
5560	NICHOLS HILLS	87,498.34
5565	NICOMA PARK	22,298.22
1415	NOBLE	38,219.97
1420	NORMAN	1,218,365.49
5315	NOWATA	14,315.72
630	OKEENE	3,483.76
5570	OKLAHOMA CITY	8,968,569.39
5640	OKMULGEE	89,656.83
9999	OSBI	34,876.39
7230	OWASSO	288,653.29
2525	PAULS VALLEY	60,477.33
5745	PAWHUSKA	32,729.49
6015	PERKINS	22,196.28
5220	PERRY	48,591.52
920	PIEDMONT	33,227.07
3635	PONCA CITY	314,673.23
4040	POTEAU	107,433.34
4140	PRAGUE	18,217.00
4935	PRYOR	112,883.17
4415	PURCELL	99,464.53
3415	RINGLING	3,761.50
6835	SALLISAW	86,018.95
7235	SAND SPRINGS	171,113.70
1945	SAPULPA	258,683.29
6165	SAVANNA	3,061.09
1230	SAWYER	1,497.95
520	SAYRE	25,449.58
6720	SEMINOLE	58,106.98
6335	SHAWNEE	343,935.16
7270	SKIATOOK	69,190.82
5580	SPENCER	13,539.78
3120	STIGLER	28,256.95
6025	STILLWATER	580,710.66
5015	SULPHUR	37,505.39
1115	TAHLEQUAH	131,328.84
6340	TECUMSEH	33,924.50
5590	THE VILLAGE	143,068.86
3530	TISHOMINGO	18,601.86
3640	TONKAWA	27,787.18
7250	TULSA	5,881,993.21
2630	TUTTLE	44,955.64
5585	VALLEY BROOK	0.00
1820	VINITA	55,229.57

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5155	WARNER	6,315.95
5595	WARR ACRES	130,572.22
635	WATONGA	16,101.41
3435	WAURIKA	0.00
2030	WEATHERFORD	96,846.18
5425	WELEETKA	0.00
3235	WETUMKA	10,939.79
6725	WEWOKA	25,503.35
4055	WISTER	8,336.03
7730	WOODWARD	138,152.41
930	YUKON	345,877.79
	TOTAL	31,329,400.97