



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

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

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WWW.OPPRS.OK.GOV

September 17, 2015

Re: FY 2015 GASB 24 and GASB 68 information

To all participating Oklahoma Municipal and State Agencies:

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

GASB Statement No. 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" and GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" 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. These contributions do not meet the requirements to be considered a special funding situation as defined by GASB Statement No. 68.

The Oklahoma Insurance Department contributed a total of \$35,489,619.22 during the period of July 1, 2014 through June 30, 2015 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 in your annual financial statements. The proportion in the following table has been determined in approximately the same manner as in the available GASB 68 report titled "Report on Employer Allocations and Pension Amount by Participating Employer".

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 2015**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	7,297.84
6205	ADA	187,743.16
3305	ALTUS	210,758.75
7605	ALVA	51,995.36
805	ANADARKO	114,040.20
2005	ARAPAHO	4,031.98
1005	ARDMORE	306,253.23
305	ATOKA	62,954.45
7405	BARTLESVILLE	312,543.97
5505	BETHANY	190,161.58
7205	BIXBY	149,684.49
3605	BLACKWELL	78,634.91
3310	BLAIR	0.00
4405	BLANCHARD	30,022.54
5105	BOYNTON	0.00
1905	BRISTOW	40,963.03
7260	BROKEN ARROW	1,136,744.04
9998	BUR OF NARC (OBNDD)	38,006.31
6605	CATOOSA	73,041.44
4115	CHANDLER	32,507.72
4605	CHECOTAH	43,357.09
2615	CHICKASHA	157,105.93
5510	CHOCTAW	76,469.99
6615	CLAREMORE	251,056.69
5910	CLEVELAND	32,157.10
2015	CLINTON	76,993.43
7215	COLLINSVILLE	53,451.58
6905	COMAMCHE	13,492.18
5810	COMMERCE	13,510.15
7305	COWETA	84,210.92
6705	CROMWELL	0.00
6005	CUSHING	77,104.51
5005	DAVIS	36,000.10
5515	DEL CITY	197,135.93
7415	DEWEY	38,829.73
4915	DISNEY	0.00
2420	DRUMMOND	0.00
1915	DRUMRIGHT	26,303.90
6910	DUNCAN	286,393.31
735	DURANT	299,952.17
5520	EDMOND	1,105,652.61
910	EL RENO	197,438.96
510	ELK CITY	133,111.85
2425	ENID	581,941.62
4610	EUFULA	31,102.41
5525	FOREST PARK	10,744.13
5120	FORT GIBSON	32,548.36
7110	FREDERICK	32,370.69
2435	GARBER	0.00
7220	GLENPOOL	131,206.37
7115	GRANDFIELD	0.00
2810	GRANITE	6,961.22
2115	GROVE	112,872.37
4215	GUTHRIE	111,454.16
7010	GUYMON	100,808.53
5530	HARRAH	36,356.91
5125	HASKELL	20,526.49
5625	HENRYETTA	51,289.55
855	HINTON	18,892.60
3815	HOBART	26,887.32
5735	HOMINY	13,350.92
1215	HUGO	54,325.07
4520	IDABEL	72,716.59

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY 2015**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
7225	JENKS	121,917.89
5535	JONES	25,002.56
3715	KINGFISHER	63,908.37
6145	KREBS	34,009.16
2715	LAMONT	4,508.66
1640	LAWTON	1,154,667.63
1405	LEXINGTON	969.15
2510	LINDSAY	27,741.94
4810	MADILL	48,739.90
2815	MANGUM	23,771.22
1930	MANNFORD	27,778.74
6920	MARLOW	37,047.51
6150	MCALESTER	289,218.74
5820	MIAMI	141,593.00
5555	MIDWEST CITY	819,819.83
1410	MOORE	954,948.62
5130	MUSKOGEE	512,595.97
915	MUSTANG	152,201.40
4435	NEWCASTLE	104,344.80
3630	NEWKIRK	15,924.81
5560	NICHOLS HILLS	90,269.54
5565	NICOMA PARK	28,003.46
1415	NOBLE	43,777.09
1420	NORMAN	1,376,478.33
5315	NOWATA	18,044.50
630	OKEENE	3,976.38
5570	OKLAHOMA CITY	10,271,098.13
5640	OKMULGEE	110,582.79
9999	OSBI	57,285.50
7230	OWASSO	373,758.14
2525	PAULS VALLEY	68,432.67
5745	PAWHUSKA	33,972.71
6015	PERKINS	24,874.41
5220	PERRY	62,221.76
920	PIEDMONT	42,374.18
3635	PONCA CITY	354,162.05
4040	POTEAU	111,887.86
4140	PRAGUE	26,365.53
4935	PRYOR	129,676.37
4415	PURCELL	113,894.09
3415	RINGLING	8,114.10
6835	SALLISAW	101,168.93
7235	SAND SPRINGS	195,932.04
1945	SAPULPA	284,110.19
6165	SAVANNA	16,263.81
1230	SAWYER	0.00
520	SAYRE	28,261.82
6720	SEMINOLE	65,006.65
6335	SHAWNEE	402,754.61
7270	SKIATOOK	81,946.09
5580	SPENCER	17,276.00
3120	STIGLER	30,902.26
6025	STILLWATER	679,658.52
5015	SULPHUR	37,256.54
1115	TAHLEQUAH	154,481.48
6340	TECUMSEH	35,523.65
5590	THE VILLAGE	154,625.07
3530	TISHOMINGO	20,869.48
3640	TONKAWA	34,146.26
7250	TULSA	6,552,271.58
2630	TUTTLE	61,098.10
5585	VALLEY BROOK	12,070.13
1820	VINITA	61,213.89

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY 2015**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
5155	WARNER	11,254.45
5595	WARR ACRES	152,413.34
635	WATONGA	20,503.56
3435	WAURIKA	0.00
2030	WEATHERFORD	120,240.69
5425	WELEETKA	0.00
3235	WETUMKA	10,042.33
6725	WEWOKA	26,488.61
4055	WISTER	8,171.30
7730	WOODWARD	152,739.73
930	YUKON	377,500.16
	TOTAL	35,489,619.22