



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

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OKLAHOMA CITY, OK 73116-7335

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WWW.OPPRS.OK.GOV

September 21, 2016

Re: FY 2016 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 \$35,915,243.99 during the period of July 1, 2015 through June 30, 2016 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 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-2016**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	7,046.71
6205	ADA	188,341.02
3305	ALTUS	206,390.40
7605	ALVA	52,081.51
805	ANADARKO	116,772.62
2005	ARAPAHO	4,302.30
1005	ARDMORE	312,669.47
305	ATOKA	60,834.05
7405	BARTLESVILLE	303,638.77
5505	BETHANY	196,659.56
7205	BIXBY	149,031.40
3605	BLACKWELL	85,461.88
3310	BLAIR	-
4405	BLANCHARD	32,887.95
5105	BOYNTON	-
1905	BRISTOW	48,141.65
7260	BROKEN ARROW	1,123,350.74
6605	CATOOSA	73,260.01
4115	CHANDLER	30,625.02
4605	CHECOTAH	41,684.03
2615	CHICKASHA	164,877.86
5510	CHOCTAW	72,949.82
6615	CLAREMORE	241,515.42
5910	CLEVELAND	31,392.09
2015	CLINTON	77,535.36
7215	COLLINSVILLE	53,371.54
6905	COMAMCHE	15,018.06
5810	COMMERCE	16,541.65
7305	COWETA	83,236.39
6705	CROMWELL	-
6005	CUSHING	79,758.31
5005	DAVIS	36,372.56
5515	DEL CITY	201,851.93
7415	DEWEY	35,818.86
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	25,026.19
6910	DUNCAN	278,436.02
735	DURANT	301,641.31
5520	EDMOND	1,209,658.80
910	EL RENO	211,665.38
510	ELK CITY	141,728.41
2425	ENID	564,782.68
4610	EUFAULA	24,374.94
5525	FOREST PARK	10,695.92
5120	FORT GIBSON	35,083.18
7110	FREDERICK	27,584.82
2435	GARBER	-
7220	GLENPOOL	133,470.87
7115	GRANDFIELD	-
2810	GRANITE	6,721.67
2115	GROVE	113,115.57
4215	GUTHRIE	127,117.61
7010	GUYMON	83,500.92
5530	HARRAH	40,107.13
5125	HASKELL	20,406.01
5625	HENRYETTA	51,350.80
855	HINTON	20,302.34
3815	HOBART	25,457.97
5735	HOMINY	10,826.11
1215	HUGO	55,455.57
4520	IDABEL	68,826.18

**Oklahoma Police Pension & Retirement System
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7225	JENKS	123,681.86
5535	JONES	26,825.14
3715	KINGFISHER	63,770.57
6145	KREBS	33,744.34
2715	LAMONT	4,332.35
1640	LAWTON	1,196,923.49
1405	LEXINGTON	10,563.72
2510	LINDSAY	31,712.65
5540	LUTHER	5,414.33
4810	MADILL	48,681.75
2815	MANGUM	20,671.37
1930	MANNFORD	28,607.63
6920	MARLOW	39,193.09
6150	MCALESTER	293,424.59
5820	MIAMI	157,142.51
5555	MIDWEST CITY	837,944.92
1410	MOORE	935,628.62
5130	MUSKOGEE	508,958.07
915	MUSTANG	151,145.89
4435	NEWCASTLE	107,073.62
3630	NEWKIRK	14,628.65
5560	NICHOLS HILLS	103,392.01
5565	NICOMA PARK	23,361.53
1415	NOBLE	43,063.16
1420	NORMAN	1,436,472.47
5315	NOWATA	19,190.25
9998	OBNDD	40,309.91
630	OKEENE	7,300.57
5570	OKLAHOMA CITY	10,482,172.33
5640	OKMULGEE	108,277.12
9999	OSBI	55,528.74
7230	OWASSO	376,092.15
2525	PAULS VALLEY	73,855.76
5745	PAWHUSKA	32,194.08
6015	PERKINS	25,162.96
5220	PERRY	66,588.60
920	PIEDMONT	44,126.21
3635	PONCA CITY	356,982.75
4040	POTEAU	122,795.49
4140	PRAGUE	32,661.49
4935	PRYOR	128,011.79
4415	PURCELL	110,534.35
3415	RINGLING	6,581.89
6835	SALLISAW	86,091.24
7235	SAND SPRINGS	197,486.79
1945	SAPULPA	270,799.71
6165	SAVANNA	18,135.64
1230	SAWYER	-
520	SAYRE	33,834.50
6720	SEMINOLE	55,944.30
6335	SHAWNEE	399,511.86
7270	SKIATOOK	84,592.37
5580	SPENCER	15,717.65
3120	STIGLER	61,483.25
6025	STILLWATER	684,702.17
5015	SULPHUR	35,163.15
1115	TAHLEQUAH	158,964.07
6340	TECUMSEH	33,264.07
5590	THE VILLAGE	130,579.79
3530	TISHOMINGO	21,822.60
3640	TONKAWA	31,320.86
7250	TULSA	6,522,989.25
2630	TUTTLE	55,233.39
5585	VALLEY BROOK	18,146.43

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY-2016**

1820	VINITA	61,722.38
5155	WARNER	9,665.67
5595	WARR ACRES	157,451.60
635	WATONGA	24,670.47
3435	WAURIKA	8,485.35
2030	WEATHERFORD	119,644.82
5425	WELEETKA	-
3235	WETUMKA	9,056.00
6725	WEWOKA	21,187.17
4055	WISTER	3,277.52
7730	WOODWARD	154,578.91
930	YUKON	364,240.94
TOTAL		35,915,243.99