



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

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OKLAHOMA CITY, OK 73116-7335

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WWW.OPPRS.OK.GOV

September 21, 2017

Re: FY 2017 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 \$34,283,218.58 during the period of July 1, 2016 through June 30, 2017 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-2017**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	6,719.41
6205	ADA	191,501.52
3305	ALTUS	211,973.73
7605	ALVA	51,057.51
805	ANADARKO	110,908.52
2005	ARAPAHO	4,242.95
1005	ARDMORE	317,542.38
305	ATOKA	58,628.94
7405	BARTLESVILLE	334,323.35
5505	BETHANY	195,280.09
7205	BIXBY	152,756.66
3605	BLACKWELL	77,311.11
3310	BLAIR	-
4405	BLANCHARD	32,314.42
5105	BOYNTON	-
1905	BRISTOW	47,739.93
7260	BROKEN ARROW	1,132,842.34
6605	CATOOSA	74,218.52
4115	CHANDLER	32,330.50
4605	CHECOTAH	37,100.68
2615	CHICKASHA	157,446.54
5510	CHOCTAW	75,247.04
4910	CHOUTEAU	8,947.66
6615	CLAREMORE	227,238.63
5910	CLEVELAND	29,665.78
2015	CLINTON	69,527.67
7215	COLLINSVILLE	47,267.54
6905	COMAMCHE	17,499.79
5810	COMMERCE	15,011.23
7305	COWETA	86,042.84
6705	CROMWELL	-
6005	CUSHING	78,506.50
5005	DAVIS	34,998.42
5515	DEL CITY	189,331.22
7415	DEWEY	39,786.01
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	21,842.76
6910	DUNCAN	266,267.70
735	DURANT	294,326.05
5520	EDMOND	1,231,843.06
910	EL RENO	216,774.85
510	ELK CITY	134,906.34
2425	ENID	565,240.26
4610	EUFAULA	21,719.01
5525	FOREST PARK	11,596.51
5120	FORT GIBSON	35,897.76
7110	FREDERICK	31,999.61
2435	GARBER	-
7220	GLENPOOL	139,416.68
7115	GRANDFIELD	-
2810	GRANITE	4,834.54
2115	GROVE	113,805.81
4215	GUTHRIE	139,090.26
7010	GUYMON	76,252.65
5530	HARRAH	39,339.07
5125	HASKELL	20,383.51
5625	HENRYETTA	52,888.52
855	HINTON	19,347.30
3815	HOBART	25,248.85
5735	HOMINY	12,451.71
1215	HUGO	54,683.43

**Oklahoma Police Pension & Retirement System
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4520	IDABEL	72,006.93
7225	JENKS	130,977.57
5535	JONES	27,516.35
3715	KINGFISHER	63,124.15
6145	KREBS	32,080.97
2715	LAMONT	4,379.13
1640	LAWTON	1,132,229.42
1405	LEXINGTON	17,172.93
2510	LINDSAY	28,309.34
5540	LUTHER	15,709.25
4810	MADILL	47,461.01
2815	MANGUM	21,923.40
1930	MANNFORD	32,029.95
6920	MARLOW	38,517.64
6150	MCALESTER	280,487.90
5820	MIAMI	137,102.39
5555	MIDWEST CITY	691,228.63
1410	MOORE	946,320.04
5130	MUSKOGEE	526,285.71
915	MUSTANG	158,275.00
4435	NEWCASTLE	100,827.78
3630	NEWKIRK	15,195.78
5560	NICHOLS HILLS	105,387.81
5565	NICOMA PARK	18,581.70
1415	NOBLE	44,474.76
1420	NORMAN	1,380,458.71
5315	NOWATA	17,730.61
9998	OBNDD	37,401.63
630	OKEENE	10,061.34
5570	OKLAHOMA CITY	9,707,157.31
5640	OKMULGEE	109,803.96
6625	OOLOGAH	6,559.81
9999	OSBI	50,931.79
7230	OWASSO	367,659.55
2525	PAULS VALLEY	70,740.21
5745	PAWHUSKA	34,799.62
6015	PERKINS	25,065.16
5220	PERRY	62,477.74
920	PIEDMONT	43,176.18
3635	PONCA CITY	335,975.71
4040	POTEAU	121,062.05
4140	PRAGUE	33,969.63
4935	PRYOR	117,120.02
4415	PURCELL	109,021.20
3415	RINGLING	5,326.32
6835	SALLISAW	89,335.27
7235	SAND SPRINGS	197,224.02
1945	SAPULPA	246,268.36
6165	SAVANNA	21,022.37
1230	SAWYER	-
520	SAYRE	32,245.37
6720	SEMINOLE	52,103.49
6335	SHAWNEE	393,441.44
7270	SKIATOOK	86,474.87
5580	SPENCER	12,580.64
3120	STIGLER	34,995.67
6025	STILLWATER	651,171.23
5015	SULPHUR	35,232.74
1115	TAHLEQUAH	164,733.13
6340	TECUMSEH	32,039.30
5590	THE VILLAGE	149,208.62
3530	TISHOMINGO	24,075.45
3640	TONKAWA	27,921.06
7250	TULSA	6,017,686.97

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY-2017**

2630	TUTTLE	53,871.38
5585	VALLEY BROOK	23,472.44
1820	VINITA	60,019.43
7330	WAGONER	26,066.68
5155	WARNER	9,933.45
5595	WARR ACRES	160,112.16
635	WATONGA	24,773.75
3435	WAURIKA	3,688.07
2030	WEATHERFORD	111,241.94
5425	WELEETKA	-
3235	WETUMKA	8,565.26
6725	WEWOKA	20,107.49
4055	WISTER	5,183.54
7730	WOODWARD	122,822.41
930	YUKON	376,030.87
TOTAL		34,283,218.58