



**OKLAHOMA POLICE PENSION &  
RETIREMENT SYSTEM**

1001 N.W. 63<sup>RD</sup> 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 19, 2018**

**Re: FY 2018 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 \$39,027,542.65 during the period of July 1, 2017 through June 30, 2018 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](http://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 blue ink that reads "Ginger Stigler".

Ginger Stigler  
Executive Director

**Oklahoma Police Pension & Retirement System  
GASB 24 On-Behalf Allocation for FY-2018**

<b>City Code</b>	<b>Participating City/Town/Agency</b>	<b>Insurance Premium Tax Allocation</b>
9997	ABLE COMMISSION	8,033.56
6205	ADA	211,425.86
3305	ALTUS	242,800.85
7605	ALVA	52,041.70
805	ANADARKO	132,013.04
2005	ARAPAHO	4,885.63
1005	ARDMORE	362,294.36
305	ATOKA	63,261.31
7405	BARTLESVILLE	374,927.58
5505	BETHANY	229,064.04
7205	BIXBY	198,034.84
3605	BLACKWELL	94,131.45
3310	BLAIR	-
4405	BLANCHARD	30,875.60
5105	BOYNTON	-
1905	BRISTOW	53,240.55
7260	BROKEN ARROW	1,352,142.79
0905	CALUMET	-
6605	CATOOSA	83,135.91
4115	CHANDLER	35,601.55
4605	CHECOTAH	40,649.00
2615	CHICKASHA	179,143.77
5510	CHOCTAW	87,356.52
4910	CHOUTEAU	26,791.99
6615	CLAREMORE	253,499.96
5910	CLEVELAND	31,572.69
2015	CLINTON	70,136.61
7215	COLLINSVILLE	58,614.04
6905	COMAMCHE	14,217.85
5810	COMMERCE	16,090.19
7305	COWETA	90,821.90
4210	CRESCENT	-
6705	CROMWELL	-
6005	CUSHING	81,709.01
5005	DAVIS	40,945.16
5515	DEL CITY	200,801.32
7415	DEWEY	37,215.90
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	24,038.20
6910	DUNCAN	300,466.12
735	DURANT	310,497.36
5520	EDMOND	1,374,100.68
910	EL RENO	240,495.70
510	ELK CITY	157,668.20
2425	ENID	653,092.69
4610	EUFAULA	26,483.53
5525	FOREST PARK	4,848.92
5120	FORT GIBSON	44,722.78
7110	FREDERICK	32,794.74
2435	GARBER	-
7220	GLENPOOL	165,268.15
7115	GRANDFIELD	-
2810	GRANITE	4,913.15
2115	GROVE	129,071.08
4215	GUTHRIE	189,207.03
7010	GUYMON	88,657.30
5530	HARRAH	42,408.51
5125	HASKELL	21,757.63
5625	HENRYETTA	61,807.75
855	HINTON	21,151.63
3815	HOBART	27,527.93
5735	HOMINY	19,460.73

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GASB 24 On-Behalf Allocation for FY-2018**

<b>City Code</b>	<b>Participating City/Town/Agency</b>	<b>Insurance Premium Tax Allocation</b>
1215	HUGO	64,538.45
4520	IDABEL	80,228.91
7225	JENKS	164,317.34
5535	JONES	27,378.32
3715	KINGFISHER	77,074.16
6140	KIOWA	-
6145	KREBS	36,882.71
2715	LAMONT	7,657.07
1640	LAWTON	1,226,156.90
1405	LEXINGTON	15,547.16
2510	LINDSAY	35,848.22
5540	LUTHER	16,434.21
4810	MADILL	49,233.22
2815	MANGUM	24,919.63
1930	MANNFORD	36,031.62
6920	MARLOW	44,089.54
6150	MCALESTER	304,307.73
5820	MIAMI	159,541.63
5555	MIDWEST CITY	797,347.73
1410	MOORE	1,122,909.33
5130	MUSKOGEE	584,416.70
915	MUSTANG	194,360.48
4435	NEWCASTLE	121,330.83
3630	NEWKIRK	12,842.63
5560	NICHOLS HILLS	123,193.53
5565	NICOMA PARK	19,645.92
1415	NOBLE	48,537.45
1420	NORMAN	1,640,158.11
5315	NOWATA	21,125.91
9998	OBNDD	41,322.02
630	OKEENE	12,794.67
5570	OKLAHOMA CITY	11,068,835.99
5640	OKMULGEE	128,386.52
6625	OOLOGAH	15,925.41
9999	OSBI	46,294.15
7230	OWASSO	440,605.02
2525	PAULS VALLEY	86,378.57
5745	PAWHUSKA	43,907.33
6015	PERKINS	19,970.85
5220	PERRY	76,788.34
920	PIEDMONT	48,844.85
3635	PONCA CITY	368,146.60
4040	POTEAU	131,838.43
4140	PRAGUE	39,433.56
4935	PRYOR CREEK	123,134.86
4415	PURCELL	111,201.33
3415	RINGLING	2,748.70
6835	SALLISAW	107,446.21
7235	SAND SPRINGS	226,570.59
1945	SAPULPA	293,492.77
6165	SAVANNA	26,993.41
1230	SAWYER	-
520	SAYRE	31,569.90
6720	SEMINOLE	58,020.18
6335	SHAWNEE	463,778.30
7270	SKIATOOK	97,635.62
5580	SPENCER	12,140.42
3120	STIGLER	39,876.77
6025	STILLWATER	750,142.01
5015	SULPHUR	38,164.77
1115	TAHLEQUAH	203,380.69
6340	TECUMSEH	42,299.31
5590	THE VILLAGE	160,256.98

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<b>City Code</b>	<b>Participating City/Town/Agency</b>	<b>Insurance Premium Tax Allocation</b>
3530	TISHOMINGO	27,040.19
3640	TONKAWA	30,476.30
7250	TULSA	6,680,768.70
2630	TUTTLE	65,421.11
5585	VALLEY BROOK	30,204.18
1820	VINITA	67,156.66
7330	WAGONER	42,948.47
5155	WARNER	13,997.37
5595	WARR ACRES	183,488.67
635	WATONGA	33,431.88
3435	WAURIKA	7,433.21
2030	WEATHERFORD	130,841.61
5425	WELEETKA	-
3235	WETUMKA	9,603.26
6725	WEWOKA	21,870.31
4055	WISTER	7,272.78
7730	WOODWARD	122,669.54
930	YUKON	440,621.51
	<b>TOTAL</b>	<b>39,027,542.65</b>