



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

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WWW.OPPRS.OK.GOV

September 18, 2019

Re: FY 2019 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 \$39,559,047.63 during the period of July 1, 2018 through June 30, 2019 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 blue ink that reads "Ginger Sigler".

Ginger Sigler
Executive Director

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY-2019**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	9,245.94
6205	ADA	196,356.99
3305	ALTUS	230,050.70
7605	ALVA	52,080.54
805	ANADARKO	124,624.59
2005	ARAPAHO	4,689.98
1005	ARDMORE	345,352.78
305	ATOKA	61,380.04
7405	BARTLESVILLE	361,601.97
5505	BETHANY	220,585.48
7205	BIXBY	201,264.04
3605	BLACKWELL	83,998.42
3310	BLAIR	-
4405	BLANCHARD	41,908.25
5105	BOYNTON	-
1905	BRISTOW	52,417.13
7260	BROKEN ARROW	1,387,555.56
0905	CALUMET	-
6605	CATOOSA	82,185.53
4115	CHANDLER	32,462.80
4605	CHECOTAH	41,295.35
2615	CHICKASHA	165,356.69
5510	CHOCTAW	92,454.05
4910	CHOUTEAU	30,156.19
6615	CLAREMORE	246,440.59
5910	CLEVELAND	36,743.96
2015	CLINTON	73,828.29
7215	COLLINSVILLE	63,812.89
6905	COMAMCHE	20,242.05
5810	COMMERCE	22,115.95
7305	COWETA	97,288.29
4210	CRESCENT	19,118.52
6705	CROMWELL	-
6005	CUSHING	86,773.79
5005	DAVIS	40,962.25
5515	DEL CITY	215,917.43
7415	DEWEY	35,627.74
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	24,825.21
6910	DUNCAN	315,095.69
735	DURANT	296,093.75
5520	EDMOND	1,423,302.54
910	EL RENO	263,939.54
510	ELK CITY	160,664.49
2425	ENID	628,907.89
4610	EUFAULA	28,267.97
5525	FOREST PARK	4,964.91
5120	FORT GIBSON	49,284.77
7110	FREDERICK	28,333.87
2435	GARBER	-
7220	GLENPOOL	167,055.90

**Oklahoma Police Pension & Retirement System
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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
7115	GRANDFIELD	-
2810	GRANITE	7,344.58
2115	GROVE	124,889.87
4215	GUTHRIE	157,697.90
7010	GUYMON	82,451.81
5530	HARRAH	44,274.64
5125	HASKELL	22,794.34
5625	HENRYETTA	64,545.36
855	HINTON	26,360.58
3815	HOBART	24,711.38
5735	HOMINY	15,889.74
1215	HUGO	61,973.77
4520	IDABEL	83,224.95
7225	JENKS	153,220.18
5535	JONES	24,664.29
3715	KINGFISHER	66,078.49
6140	KIOWA	21,924.64
6145	KREBS	37,887.10
2715	LAMONT	-
1640	LAWTON	1,338,884.26
1405	LEXINGTON	14,236.44
2510	LINDSAY	34,371.62
5540	LUTHER	14,580.05
4810	MADILL	47,512.79
2815	MANGUM	20,832.08
1930	MANNFORD	36,167.39
6920	MARLOW	42,320.32
6150	MCALESTER	294,109.88
5820	MIAMI	156,097.26
5555	MIDWEST CITY	811,977.21
1410	MOORE	1,043,420.53
5130	MUSKOGEE	567,322.35
915	MUSTANG	196,433.67
4435	NEWCASTLE	110,233.46
3630	NEWKIRK	12,505.49
5560	NICHOLS HILLS	131,154.72
5565	NICOMA PARK	19,551.13
1415	NOBLE	52,241.94
1420	NORMAN	1,496,378.13
5315	NOWATA	18,483.93
9998	OBNDD	50,183.16
630	OKEENE	13,284.12
5570	OKLAHOMA CITY	11,169,105.57
5640	OKMULGEE	124,880.71
6625	OOLOGAH	13,819.31
9999	OSBI	40,105.38
7230	OWASSO	447,197.70
2525	PAULS VALLEY	80,835.42
5745	PAWHUSKA	42,526.98
6015	PERKINS	24,903.12
5220	PERRY	66,505.33
920	PIEDMONT	46,237.52

**Oklahoma Police Pension & Retirement System
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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
3635	PONCA CITY	328,102.82
4040	POTEAU	131,338.51
4140	PRAGUE	37,454.38
4935	PRYOR CREEK	146,672.57
4415	PURCELL	111,148.28
3415	RINGLING	2,175.60
6835	SALLISAW	115,042.90
7235	SAND SPRINGS	228,499.73
1945	SAPULPA	288,927.41
6165	SAVANNA	26,383.69
1230	SAWYER	-
520	SAYRE	26,916.50
6720	SEMINOLE	56,891.89
6335	SHAWNEE	455,533.78
7270	SKIATOOK	101,213.95
5580	SPENCER	1,207.45
3120	STIGLER	37,393.04
6025	STILLWATER	756,661.94
315	STRINGTOWN	1,423.30
5015	SULPHUR	41,165.74
1115	TAHLEQUAH	224,120.95
6340	TECUMSEH	41,436.31
5590	THE VILLAGE	180,918.19
3530	TISHOMINGO	29,034.27
3640	TONKAWA	29,984.86
7250	TULSA	7,224,721.41
2630	TUTTLE	69,223.93
925	UNION CITY	14,198.83
5585	VALLEY BROOK	27,523.77
1820	VINITA	68,280.39
7330	WAGONER	46,601.03
5155	WARNER	15,830.45
5595	WARR ACRES	182,125.83
635	WATONGA	37,490.67
3435	WAURIKA	8,155.57
2030	WEATHERFORD	128,279.69
5425	WELEETKA	-
3235	WETUMKA	6,332.25
6725	WEWOKA	22,454.82
4055	WISTER	4,315.47
7730	WOODWARD	116,920.01
930	YUKON	421,981.56
TOTAL		39,559,047.63