



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

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OKLAHOMA CITY, OK 73116-7335

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WWW.OPPRS.OK.GOV

September 16, 2020

Re: FY 2020 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 \$40,294,662.65 during the period of July 1, 2019 through June 30, 2020 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 cursive script that reads "Ginger Sigler".

Ginger Sigler
Executive Director

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY-2020**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	9,216.49
6205	ADA	217,895.62
3305	ALTUS	235,348.82
7605	ALVA	48,971.77
805	ANADARKO	126,474.24
2005	ARAPAHO	2,319.21
1005	ARDMORE	318,194.04
305	ATOKA	64,402.07
7405	BARTLESVILLE	387,713.51
5505	BETHANY	231,291.56
7205	BIXBY	206,401.19
3605	BLACKWELL	83,858.46
3310	BLAIR	-
4405	BLANCHARD	45,912.04
5105	BOYNTON	-
1905	BRISTOW	51,325.46
7260	BROKEN ARROW	1,478,513.50
0905	CALUMET	-
6605	CATOOSA	89,881.77
4115	CHANDLER	28,405.81
4605	CHECOTAH	39,723.44
2615	CHICKASHA	186,955.92
5510	CHOCTAW	85,258.71
4910	CHOUTEAU	33,110.78
6615	CLAREMORE	272,725.84
5910	CLEVELAND	38,426.00
2015	CLINTON	88,966.99
7215	COLLINSVILLE	66,475.70
6905	COMAMCHE	23,998.13
5810	COMMERCE	19,664.26
7305	COWETA	97,400.13
4210	CRESCENT	21,006.38
6705	CROMWELL	-
6005	CUSHING	78,725.67
5005	DAVIS	42,431.51
5515	DEL CITY	238,170.11
7415	DEWEY	37,410.58
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	28,326.30
6910	DUNCAN	323,609.81
735	DURANT	319,302.43
5520	EDMOND	1,423,118.53
910	EL RENO	273,577.15
510	ELK CITY	179,062.85
2425	ENID	650,765.77
4610	EUFAULA	31,743.72
5525	FOREST PARK	5,009.65
5120	FORT GIBSON	53,341.58
7110	FREDERICK	26,463.46
2435	GARBER	-
7220	GLENPOOL	162,883.97

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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
7115	GRANDFIELD	-
2810	GRANITE	6,523.91
2115	GROVE	123,396.21
4215	GUTHRIE	176,475.85
7010	GUYMON	90,070.79
5530	HARRAH	39,612.17
5125	HASKELL	23,624.55
5625	HENRYETTA	64,957.91
855	HINTON	27,910.78
3815	HOBART	25,195.40
5735	HOMINY	14,498.18
1215	HUGO	64,683.67
4520	IDABEL	84,190.73
7225	JENKS	182,276.05
5535	JONES	26,109.95
3715	KINGFISHER	72,738.19
6140	KIOWA	24,046.06
6145	KREBS	40,869.09
2715	LAMONT	1,835.48
1640	LAWTON	1,300,682.43
1405	LEXINGTON	14,695.73
2510	LINDSAY	34,826.11
5540	LUTHER	23,136.51
4810	MADILL	48,831.80
2815	MANGUM	21,532.69
1930	MANNFORD	37,687.04
6920	MARLOW	43,855.29
6150	MCALESTER	302,685.49
5820	MIAMI	154,676.64
5555	MIDWEST CITY	838,732.08
1410	MOORE	1,082,402.79
5130	MUSKOGEE	574,892.51
915	MUSTANG	212,665.98
4435	NEWCASTLE	128,169.26
3630	NEWKIRK	18,262.48
5560	NICHOLS HILLS	137,754.63
5565	NICOMA PARK	18,030.46
1415	NOBLE	58,040.29
1420	NORMAN	1,715,105.78
5315	NOWATA	17,513.12
9998	OBNDD	51,973.84
630	OKEENE	10,985.85
5570	OKLAHOMA CITY	11,497,547.77
5640	OKMULGEE	119,355.10
6625	OOLOGAH	15,399.12
9999	OSBI	58,184.82
7230	OWASSO	473,018.20
2525	PAULS VALLEY	80,488.88
5745	PAWHUSKA	37,186.35
6015	PERKINS	27,925.32
5220	PERRY	72,861.17
920	PIEDMONT	43,533.00

**Oklahoma Police Pension & Retirement System
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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
3635	PONCA CITY	355,204.94
4040	POTEAU	135,752.02
4140	PRAGUE	38,881.99
4935	PRYOR CREEK	168,018.03
4415	PURCELL	122,900.38
3415	RINGLING	145.76
6835	SALLISAW	118,632.49
7235	SAND SPRINGS	242,830.82
1945	SAPULPA	278,760.03
6165	SAVANNA	26,924.30
1230	SAWYER	-
520	SAYRE	27,895.71
6720	SEMINOLE	63,798.03
6335	SHAWNEE	460,607.65
7270	SKIATOOK	86,800.98
5580	SPENCER	923.15
3120	STIGLER	38,565.39
6025	STILLWATER	816,737.97
315	STRINGTOWN	5,420.07
5015	SULPHUR	43,180.50
1115	TAHLEQUAH	232,574.74
6340	TECUMSEH	49,536.51
5590	THE VILLAGE	181,344.44
3530	TISHOMINGO	27,811.01
3640	TONKAWA	32,709.76
7250	TULSA	6,659,005.06
2630	TUTTLE	70,773.52
925	UNION CITY	43,045.50
5585	VALLEY BROOK	22,772.74
6675	VERDEGRIS	6,234.41
1820	VINITA	70,008.93
7330	WAGONER	45,537.51
5155	WARNER	13,930.20
5595	WARR ACRES	185,526.80
635	WATONGA	35,423.97
3435	WAURIKA	11,764.11
2030	WEATHERFORD	141,227.26
5425	WELEETKA	-
3235	WETUMKA	5,033.91
6725	WEWOKA	21,830.23
4055	WISTER	5,182.90
7730	WOODWARD	132,403.05
930	YUKON	433,571.43
	TOTAL	40,294,662.65