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September 15, 2021

Re: FY 2021 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 \$28,368,322.12 during the period of July 1, 2020 through June 30, 2021 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,

Ginger Sigler
Executive Director

**Oklahoma Police Pension & Retirement System
GASB 24 On-Behalf Allocation for FY-2021**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	6,791.70
6205	ADA	132,043.05
3305	ALTUS	180,484.19
7605	ALVA	38,399.04
805	ANADARKO	93,128.13
2005	ARAPAHO	-
1005	ARDMORE	237,492.86
305	ATOKA	52,630.19
7405	BARTLESVILLE	277,925.06
5505	BETHANY	152,960.35
7205	BIXBY	148,608.57
3605	BLACKWELL	60,368.75
3310	BLAIR	-
4405	BLANCHARD	30,616.34
5105	BOYNTON	-
1905	BRISTOW	39,915.79
7260	BROKEN ARROW	1,074,424.87
905	CALUMET	368.65
6605	CATOOSA	65,279.11
4115	CHANDLER	21,991.51
4605	CHECOTAH	27,813.96
2615	CHICKASHA	117,126.93
5510	CHOCTAW	66,364.30
4910	CHOUTEAU	26,634.15
6615	CLAREMORE	186,791.98
5910	CLEVELAND	26,428.67
2015	CLINTON	62,015.72
7215	COLLINSVILLE	48,457.12
6905	COMAMCHE	16,610.98
5810	COMMERCE	15,375.63
7305	COWETA	69,536.46
4210	CRESCENT	10,726.58
6705	CROMWELL	-
6005	CUSHING	67,257.11
5005	DAVIS	28,770.31
5515	DEL CITY	201,780.15
7415	DEWEY	28,169.66
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	21,691.98
6910	DUNCAN	229,101.67
735	DURANT	220,457.23
5520	EDMOND	1,013,692.39
910	EL RENO	191,494.20
510	ELK CITY	118,225.04
2425	ENID	397,501.50
4610	EUFAULA	24,432.81
5525	FOREST PARK	3,416.60
5120	FORT GIBSON	49,798.79
7110	FREDERICK	19,066.01
2435	GARBER	-
7220	GLENPOOL	119,772.59

**Oklahoma Police Pension & Retirement System
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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
7115	GRANDFIELD	-
2810	GRANITE	5,477.52
2115	GROVE	86,986.59
4215	GUTHRIE	132,689.73
7010	GUYMON	72,135.51
5530	HARRAH	35,783.98
5125	HASKELL	17,875.53
5625	HENRYETTA	49,006.04
855	HINTON	22,715.30
3815	HOBART	18,183.97
5735	HOMINY	10,071.82
1215	HUGO	51,949.28
4520	IDABEL	57,909.20
7225	JENKS	122,163.37
5535	JONES	14,180.26
3715	KINGFISHER	55,449.04
6140	KIOWA	16,774.61
6145	KREBS	28,102.19
2715	LAMONT	-
1640	LAWTON	693,787.60
1405	LEXINGTON	11,110.84
2510	LINDSAY	21,779.00
5540	LUTHER	17,285.54
4810	MADILL	34,796.31
2815	MANGUM	14,493.02
1930	MANNFORD	26,177.79
6920	MARLOW	30,440.13
6150	MCALESTER	196,259.57
5820	MIAMI	108,465.39
5555	MIDWEST CITY	577,370.61
1410	MOORE	759,315.75
5130	MUSKOGEE	398,149.67
915	MUSTANG	147,009.98
4435	NEWCASTLE	88,420.60
3630	NEWKIRK	14,576.31
5560	NICHOLS HILLS	98,036.28
5565	NICOMA PARK	11,598.06
1415	NOBLE	40,833.56
1420	NORMAN	1,123,349.48
5315	NOWATA	15,202.23
9998	BUR OF NARC (OBNDD)	38,331.56
630	OKEENE	6,768.41
5570	OKLAHOMA CITY	7,878,714.83
5640	OKMULGEE	71,688.55
6625	OOLOGAH	10,721.46
9999	OSBI	55,068.03
7230	OWASSO	366,807.86
2525	PAULS VALLEY	54,425.30
5745	PAWHUSKA	26,426.38
6015	PERKINS	19,403.23
5220	PERRY	44,316.11
920	PIEDMONT	30,446.50

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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
3635	PONCA CITY	231,515.60
4040	POTEAU	91,055.06
4140	PRAGUE	26,476.65
4935	PRYOR CREEK	127,563.45
4415	PURCELL	86,611.44
3415	RINGLING	-
4940	SALINA	9,902.13
6835	SALLISAW	76,831.61
7235	SAND SPRINGS	166,924.15
1945	SAPULPA	194,662.58
6165	SAVANNA	20,978.22
1230	SAWYER	-
520	SAYRE	17,386.93
6720	SEMINOLE	43,142.46
6335	SHAWNEE	351,855.54
7270	SKIATOOK	65,361.94
5580	SPENCER	9,781.64
3120	STIGLER	27,038.93
6025	STILLWATER	555,029.43
315	STRINGTOWN	8,499.28
5015	SULPHUR	26,190.26
1115	TAHLEQUAH	154,390.47
6340	TECUMSEH	33,167.38
5590	THE VILLAGE	132,004.80
3530	TISHOMINGO	21,216.14
3640	TONKAWA	23,567.00
7250	TULSA	5,114,235.77
2630	TUTTLE	57,129.20
925	UNION CITY	28,042.61
5585	VALLEY BROOK	16,832.12
6675	VERDEGRIS	12,056.24
1820	VINITA	48,186.85
7330	WAGONER	32,558.10
5155	WARNER	12,255.07
5595	WARR ACRES	127,844.03
635	WATONGA	21,877.13
3435	WAURIKA	7,493.85
2030	WEATHERFORD	104,936.65
5425	WELEETKA	-
3235	WETUMKA	4,441.75
6725	WEWOKA	13,827.75
4055	WISTER	3,219.09
7730	WOODWARD	83,516.53
930	YUKON	327,747.77
TOTAL		28,368,322.12