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September 21, 2022

Re: FY 2022 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 \$39,847,593.16 during the period of July 1, 2021 through June 30, 2022 to OPPRS. The amount listed on the attached table represents the amount that the Oklahoma Insurance Department paid into 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-2022**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	8,558.68
6205	ADA	197,307.08
3305	ALTUS	249,836.44
7605	ALVA	49,018.45
805	ANADARKO	123,190.41
2005	ARAPAHO	-
1005	ARDMORE	321,408.01
305	ATOKA	70,496.83
7405	BARTLESVILLE	419,424.40
5505	BETHANY	205,491.19
7205	BIXBY	232,343.61
3605	BLACKWELL	74,266.86
3310	BLAIR	-
4405	BLANCHARD	34,516.09
5105	BOYNTON	-
1905	BRISTOW	51,530.01
7260	BROKEN ARROW	1,544,114.55
905	CALUMET	8,848.47
6605	CATOOSA	97,772.13
4115	CHANDLER	31,402.68
4605	CHECOTAH	35,899.13
2615	CHICKASHA	140,879.76
5510	CHOCTAW	86,977.24
4910	CHOUTEAU	32,712.85
6615	CLAREMORE	268,085.79
5910	CLEVELAND	23,409.31
2015	CLINTON	74,680.29
7215	COLLINSVILLE	68,261.98
6905	COMAMCHE	21,074.02
5810	COMMERCE	18,304.73
7305	COWETA	90,685.35
4210	CRESCENT	14,983.17
6705	CROMWELL	-
6005	CUSHING	88,100.32
5005	DAVIS	45,728.58
5515	DEL CITY	283,387.53
7415	DEWEY	35,115.68
4412	DIBBLE	-
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	27,379.29
6910	DUNCAN	298,377.44
735	DURANT	277,864.28
5520	EDMOND	1,454,297.75
910	EL RENO	255,039.34
510	ELK CITY	165,866.95
2425	ENID	548,884.78
4610	EUFAULA	31,185.29
5525	FOREST PARK	4,960.56
5120	FORT GIBSON	70,159.94
7110	FREDERICK	19,296.36
2435	GARBER	-

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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
7220	GLENPOOL	168,252.52
7115	GRANDFIELD	-
2810	GRANITE	4,414.13
2115	GROVE	122,751.08
4215	GUTHRIE	187,416.98
7010	GUYMON	113,847.72
5530	HARRAH	54,007.08
5125	HASKELL	25,581.14
3710	HENNESSEY	6,719.92
5625	HENRYETTA	73,879.22
855	HINTON	19,535.06
3815	HOBART	26,851.78
5735	HOMINY	16,176.60
1215	HUGO	65,369.49
4520	IDABEL	81,360.61
7225	JENKS	158,934.59
5535	JONES	31,306.23
3715	KINGFISHER	66,921.23
6140	KIOWA	20,144.31
6145	KREBS	38,353.36
2715	LAMONT	-
1640	LAWTON	1,437,606.97
1405	LEXINGTON	17,373.70
2510	LINDSAY	29,011.99
5540	LUTHER	21,462.30
4810	MADILL	47,297.83
2815	MANGUM	19,702.76
1930	MANNFORD	41,556.79
6920	MARLOW	37,864.28
6150	MCALESTER	289,368.35
5820	MIAMI	153,824.91
5555	MIDWEST CITY	867,711.22
1410	MOORE	1,009,304.64
5130	MUSKOGEE	573,378.84
915	MUSTANG	198,265.50
4435	NEWCASTLE	112,827.14
3630	NEWKIRK	16,915.97
5560	NICHOLS HILLS	146,022.27
5565	NICOMA PARK	16,527.11
1415	NOBLE	61,248.37
1420	NORMAN	1,529,135.77
5315	NOWATA	21,084.05
9998	BUR OF NARC (OBNDD)	69,126.83
630	OKEENE	9,543.15
5570	OKLAHOMA CITY	10,532,607.43
5640	OKMULGEE	107,539.59
6625	OOLOGAH	14,505.17
9999	OSBI	88,550.17
7230	OWASSO	497,686.43
2525	PAULS VALLEY	83,099.78
5745	PAWHUSKA	30,872.83
6015	PERKINS	30,235.70

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5220	PERRY	70,685.53
920	PIEDMONT	42,990.61
3635	PONCA CITY	332,095.25
4040	POTEAU	129,884.80
4140	PRAGUE	35,085.56
4935	PRYOR CREEK	192,566.28
4415	PURCELL	106,345.30
3415	RINGLING	-
4940	SALINA	25,462.09
6835	SALLISAW	107,420.60
7235	SAND SPRINGS	221,610.14
1945	SAPULPA	286,184.04
6165	SAVANNA	30,490.10
1230	SAWYER	-
520	SAYRE	27,355.68
6720	SEMINOLE	67,712.49
6335	SHAWNEE	517,270.67
7270	SKIATOOK	105,961.95
5580	SPENCER	19,707.06
3120	STIGLER	34,434.71
6025	STILLWATER	803,025.87
315	STRINGTOWN	18,621.91
5015	SULPHUR	45,985.47
1115	TAHLEQUAH	234,721.29
6340	TECUMSEH	46,987.97
5590	THE VILLAGE	187,981.93
3530	TISHOMINGO	30,617.33
3640	TONKAWA	36,908.84
7250	TULSA	7,215,152.36
2630	TUTTLE	85,889.60
925	UNION CITY	40,828.02
5585	VALLEY BROOK	17,155.36
4525	VALLIANT	5,870.53
6675	VERDEGRIS	19,224.85
1820	VINITA	63,124.44
7330	WAGONER	47,422.80
5155	WARNER	19,124.75
5595	WARR ACRES	186,436.45
635	WATONGA	27,136.95
3435	WAURIKA	12,382.55
2030	WEATHERFORD	151,989.70
5425	WELEETKA	-
3235	WETUMKA	20,491.66
6725	WEWOKA	22,319.25
4055	WISTER	3,697.92
7730	WOODWARD	122,938.55
930	YUKON	434,089.45
	TOTAL	39,847,593.16