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WWW.OPPRS.OK.GOV

September 25, 2023

Re: FY 2023 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 \$44,456,168.41 during the period of July 1, 2022 through June 30, 2023 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-2023**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	11,006.10
6205	ADA	219,155.24
3305	ALTUS	287,427.10
7605	ALVA	51,488.87
805	ANADARKO	122,115.10
2005	ARAPAHO	-
1005	ARDMORE	341,821.63
305	ATOKA	79,071.73
7405	BARTLESVILLE	542,757.75
5505	BETHANY	229,336.98
7205	BIXBY	245,703.61
3605	BLACKWELL	87,407.25
3310	BLAIR	-
4405	BLANCHARD	39,198.02
5105	BOYNTON	-
1905	BRISTOW	57,078.33
7260	BROKEN ARROW	1,682,719.32
905	CALUMET	12,301.95
6605	CATOOSA	109,224.82
4115	CHANDLER	35,834.98
4605	CHECOTAH	37,470.22
2615	CHICKASHA	135,761.71
5510	CHOCTAW	84,759.72
4910	CHOUTEAU	35,450.38
6615	CLAREMORE	281,683.13
5910	CLEVELAND	28,429.02
2015	CLINTON	84,980.06
7215	COLLINSVILLE	86,234.27
6905	COMAMCHE	21,320.28
5810	COMMERCE	29,282.61
7305	COWETA	103,287.25
4210	CRESCENT	14,977.93
6705	CROMWELL	-
6005	CUSHING	109,260.54
5005	DAVIS	54,734.35
5515	DEL CITY	311,977.57
7415	DEWEY	38,770.02
4412	DIBBLE	1,996.86
1045	DICKSON	9,686.79
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	25,351.36
6910	DUNCAN	321,550.07
735	DURANT	300,696.96
5520	EDMOND	1,483,041.13
910	EL RENO	261,229.22
510	ELK CITY	168,731.50
2425	ENID	585,122.78
4610	EUFAULA	37,194.16
5525	FOREST PARK	5,391.74
5120	FORT GIBSON	69,772.33
7110	FREDERICK	16,882.62

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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
2435	GARBER	-
7220	GLENPOOL	152,753.09
7115	GRANDFIELD	-
2810	GRANITE	10,169.45
2115	GROVE	148,486.00
4215	GUTHRIE	178,436.96
7010	GUYMON	131,740.09
5530	HARRAH	57,007.92
5125	HASKELL	30,025.89
3710	HENNESSEY	17,923.08
5625	HENRYETTA	84,845.53
855	HINTON	24,432.50
3815	HOBART	32,256.49
5735	HOMINY	24,494.20
1215	HUGO	74,536.93
4520	IDABEL	85,853.62
7225	JENKS	174,257.73
5535	JONES	37,029.23
3715	KINGFISHER	71,827.55
6140	KIOWA	26,010.45
6145	KREBS	48,790.37
2715	LAMONT	-
1640	LAWTON	1,358,937.62
1405	LEXINGTON	14,792.85
2510	LINDSAY	25,680.91
5540	LUTHER	31,669.95
4810	MADILL	57,368.55
2815	MANGUM	20,506.23
1930	MANNFORD	45,265.10
6920	MARLOW	41,431.63
6150	MCALESTER	299,281.61
5820	MIAMI	164,409.50
5555	MIDWEST CITY	925,623.93
1410	MOORE	1,143,636.88
5130	MUSKOGEE	647,251.49
915	MUSTANG	233,512.26
4435	NEWCASTLE	146,621.57
3630	NEWKIRK	23,048.49
5560	NICHOLS HILLS	156,951.88
5565	NICOMA PARK	15,945.08
1415	NOBLE	74,455.68
1420	NORMAN	1,713,200.68
5315	NOWATA	10,486.41
9998	BUR OF NARC (OBNDD)	118,732.85
630	OKEENE	10,493.62
5570	OKLAHOMA CITY	11,989,783.86
5640	OKMULGEE	113,405.80
6625	OOLOGAH	15,460.39
9999	OSBI	109,454.12
7230	OWASSO	573,623.63
2525	PAULS VALLEY	90,740.35
5745	PAWHUSKA	35,198.24

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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
6015	PERKINS	35,017.16
5220	PERRY	82,184.90
920	PIEDMONT	38,935.77
3635	PONCA CITY	354,408.16
4040	POTEAU	147,528.69
4140	PRAGUE	44,056.36
4935	PRYOR CREEK	216,763.03
4415	PURCELL	136,279.88
3415	RINGLING	-
4940	SALINA	16,338.06
6835	SALLISAW	125,149.05
7235	SAND SPRINGS	241,669.96
1945	SAPULPA	290,620.29
6165	SAVANNA	37,017.01
1230	SAWYER	-
520	SAYRE	25,130.36
6720	SEMINOLE	80,037.97
6335	SHAWNEE	542,402.10
7270	SKIATOOK	123,859.97
5580	SPENCER	20,509.81
3120	STIGLER	41,418.43
6025	STILLWATER	862,296.53
315	STRINGTOWN	19,135.62
4150	STROUD	30,154.26
5015	SULPHUR	52,447.43
1115	TAHLEQUAH	245,215.30
6340	TECUMSEH	47,422.68
5590	THE VILLAGE	231,689.41
3530	TISHOMINGO	37,547.95
3640	TONKAWA	41,646.02
7250	TULSA	8,318,237.54
2630	TUTTLE	86,679.01
925	UNION CITY	62,894.37
5585	VALLEY BROOK	27,168.62
4525	VALLIANT	24,656.53
6675	VERDEGRIS	21,820.19
1820	VINITA	67,991.01
7330	WAGONER	51,351.79
5155	WARNER	18,341.15
5595	WARR ACRES	194,384.89
635	WATONGA	20,298.94
3435	WAURIKA	9,055.10
2030	WEATHERFORD	161,984.89
5425	WELEETKA	-
4160	WELLSTON	11,677.79
3235	WETUMKA	16,858.59
6725	WEWOKA	21,110.85
4055	WISTER	5,702.26
7730	WOODWARD	140,649.91
930	YUKON	511,899.20
	TOTAL	44,456,168.41