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**September 18, 2024**

**Re: FY 2024 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 contributes 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 \$54,677,594.06 during the period of July 1, 2023 through June 30, 2024 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](http://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-2024**

<b>City Code</b>	<b>Participating City/Town/Agency</b>	<b>Insurance Premium Tax Allocation</b>
9997	ABLE COMMISSION	12,931.23
6205	ADA	276,251.79
3305	ALTUS	317,212.06
7605	ALVA	72,858.21
805	ANADARKO	157,425.00
2005	ARAPAHO	-
1005	ARDMORE	419,333.08
305	ATOKA	104,737.23
7405	BARTLESVILLE	712,941.29
5505	BETHANY	273,030.96
7205	BIXBY	329,065.04
3605	BLACKWELL	109,708.76
3310	BLAIR	-
4405	BLANCHARD	60,594.47
5105	BOYNTON	-
1905	BRISTOW	71,335.34
7260	BROKEN ARROW	2,212,644.18
905	CALUMET	24,731.58
6605	CATOOSA	135,956.09
4115	CHANDLER	45,139.23
4605	CHECOTAH	43,744.43
2615	CHICKASHA	177,252.71
5510	CHOCTAW	106,540.99
4910	CHOUTEAU	33,636.96
6615	CLAREMORE	356,915.24
5910	CLEVELAND	36,457.91
2015	CLINTON	101,418.85
7215	COLLINSVILLE	113,292.95
6905	COMAMCHE	15,856.76
5810	COMMERCE	29,710.89
7305	COWETA	135,452.41
4210	CRESCENT	18,738.33
6705	CROMWELL	-
6005	CUSHING	137,413.91
5005	DAVIS	55,125.03
5515	DEL CITY	357,267.50
7415	DEWEY	52,205.47
1045	DICKSON	22,132.14
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	35,190.29
6910	DUNCAN	400,040.10
735	DURANT	399,289.20
5520	EDMOND	1,735,366.24
910	EL RENO	383,601.39
510	ELK CITY	204,595.45
2425	ENID	741,695.45
4610	EUFAULA	55,732.53
5525	FOREST PARK	5,099.63
5120	FORT GIBSON	75,102.13
7110	FREDERICK	22,004.60
2435	GARBER	-
7220	GLENPOOL	213,980.50
7115	GRANDFIELD	-
2810	GRANITE	6,272.41

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2115	GROVE	174,213.83
4215	GUTHRIE	221,501.59
7010	GUYMON	185,152.45
5530	HARRAH	68,567.97
5125	HASKELL	41,029.44
3710	HENNESSEY	41,456.81
5625	HENRYETTA	100,482.53
855	HINTON	33,367.67
3815	HOBART	37,094.74
5735	HOMINY	21,040.56
1215	HUGO	91,368.39
4520	IDABEL	98,348.03
7225	JENKS	200,676.73
5535	JONES	61,585.08
3715	KINGFISHER	93,578.80
6140	KIOWA	32,699.15
6145	KREBS	67,100.93
2715	LAMONT	-
1640	LAWTON	1,711,454.16
1405	LEXINGTON	32,893.08
2510	LINDSAY	34,569.70
1030	LONE GROVE	19,057.48
5540	LUTHER	43,089.50
4810	MADILL	51,736.41
2815	MANGUM	19,261.28
1930	MANNFORD	53,711.38
6920	MARLOW	64,270.94
2515	MAYSVILLE	-
6150	MCALESTER	368,575.30
5820	MIAMI	180,712.89
5555	MIDWEST CITY	1,078,836.52
1410	MOORE	1,401,462.43
5130	MUSKOGEE	791,422.48
915	MUSTANG	298,962.86
4435	NEWCASTLE	179,077.35
3630	NEWKIRK	27,354.53
5560	NICHOLS HILLS	206,794.75
5565	NICOMA PARK	16,938.93
1415	NOBLE	91,475.45
1420	NORMAN	2,153,909.69
5315	NOWATA	35,134.87
9998	BUR OF NARC (OBNDD)	177,336.50
630	OKEENE	12,731.15
5570	OKLAHOMA CITY	14,807,468.26
5640	OKMULGEE	127,284.71
6625	OOLOGAH	21,637.81
9999	OSBI	156,706.14
7230	OWASSO	740,206.24
2525	PAULS VALLEY	93,289.32
5745	PAWHUSKA	47,577.32
6015	PERKINS	43,779.98
5220	PERRY	98,279.69
920	PIEDMONT	60,857.55
3635	PONCA CITY	440,852.23
4040	POTEAU	196,146.89

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4140	PRAGUE	53,652.31
4935	PRYOR CREEK	280,896.58
4415	PURCELL	161,392.41
3415	RINGLING	-
4940	SALINA	17,048.50
6835	SALLISAW	163,090.34
7235	SAND SPRINGS	346,743.14
1945	SAPULPA	383,757.93
6165	SAVANNA	40,546.41
1230	SAWYER	-
520	SAYRE	33,768.45
6720	SEMINOLE	93,288.57
6335	SHAWNEE	632,379.04
7270	SKIATOOK	152,981.85
5580	SPENCER	29,223.02
3120	STIGLER	61,263.60
6025	STILLWATER	1,089,874.74
0105	STILWELL	24,393.10
315	STRINGTOWN	21,456.94
4150	STROUD	43,731.20
5015	SULPHUR	58,372.60
1115	TAHLEQUAH	306,295.97
6340	TECUMSEH	52,364.89
4315	THACKERVILLE	-
5590	THE VILLAGE	267,256.62
3530	TISHOMINGO	46,982.74
3640	TONKAWA	58,906.04
7250	TULSA	9,576,133.86
2630	TUTTLE	125,637.97
925	UNION CITY	78,823.39
5585	VALLEY BROOK	37,143.45
4525	VALLIANT	33,027.70
6675	VERDEGRIS	30,150.66
1820	VINITA	91,740.41
7330	WAGONER	65,313.05
5155	WARNER	8,159.89
5595	WARR ACRES	257,797.60
635	WATONGA	27,283.56
3435	WAURIKA	11,812.08
2030	WEATHERFORD	222,489.97
5425	WELEETKA	-
4160	WELLSTON	17,382.13
3235	WETUMKA	17,438.99
6725	WEWOKA	30,797.43
4055	WISTER	9,866.39
7730	WOODWARD	170,507.14
930	YUKON	585,273.02
	<b>TOTAL</b>	<b>54,677,594.06</b>