OKLAHOMA POLICE PENSION AND RETIREMENT SYSTEM
1001 N.W. 63RD STREET, SUITE 305
OKLAHOMA CITY, OKLAHOMA 73116-7335
TELEPHONE (405) 840-3555 • FAX (405) 840-8465 • 1-800-347-6552
WWW.OPPRS.OK.GOV

September 17, 2025

Re: FY 2025 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 $55,514,422.69 during the period of July 1, 2024 through June 30, 2025 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

Ginger Sigler
Executive Director

Oklahoma Police Pension & Retirement System GASB 24 On-Behalf Allocation for FY-2025		
City Code	**Participating City/Town/Agency**	**Insurance Premium Tax Allocation**
9997	ABLE COMMISSION	13,608.58
6205	ADA	264,525.38
3305	ALTUS	288,538.48
7605	ALVA	62,160.33
805	ANADARKO	139,231.48
2005	ARAPAHO	-
1005	ARDMORE	414,408.73
305	ATOKA	117,202.03
7405	BARTLESVILLE	729,765.05
5505	BETHANY	306,494.65
7205	BIXBY	344,563.93
3605	BLACKWELL	99,292.47
3310	BLAIR	-
4405	BLANCHARD	64,123.13
5105	BOYNTON	-
1905	BRISTOW	75,337.95
7260	BROKEN ARROW	2,153,976.52
905	CALUMET	29,349.17
6605	CATOOSA	102,724.68
4115	CHANDLER	49,598.35
4605	CHECOTAH	43,848.16
2615	CHICKASHA	193,980.15
5510	CHOCTAW	132,551.27
4910	CHOUTEAU	31,467.49
6615	CLAREMORE	344,038.95
5910	CLEVELAND	39,216.30
2015	CLINTON	115,211.52
7215	COLLINSVILLE	125,962.29
6905	COMAMCHE	21,890.84
5810	COMMERCE	728.06
7305	COWETA	150,636.63
4210	CRESCENT	21,334.79
6705	CROMWELL	-
6005	CUSHING	143,039.55
5005	DAVIS	55,520.39
5515	DEL CITY	348,753.95
7415	DEWEY	61,069.08
1045	DICKSON	28,761.44
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	29,547.71
6910	DUNCAN	408,503.06
735	DURANT	447,342.49
5520	EDMOND	2,042,404.44
910	EL RENO	390,662.91
510	ELK CITY	223,302.26
2425	ENID	798,036.75
4610	EUFAULA	61,377.26
5525	FOREST PARK	-
5120	FORT GIBSON	84,564.74
7110	FREDERICK	32,703.66
2435	GARBER	-
7220	GLENPOOL	223,717.60
7115	GRANDFIELD	-
2810	GRANITE	10,083.23

Oklahoma Police Pension & Retirement System GASB 24 On-Behalf Allocation for FY-2025		
City Code	**Participating City/Town/Agency**	**Insurance Premium Tax Allocation**
2115	GROVE	162,373.37
4215	GUTHRIE	225,835.09
7010	GUYMON	179,799.57
5530	HARRAH	62,903.41
5125	HASKELL	41,986.28
3710	HENNESSEY	28,694.62
5625	HENRYETTA	92,790.95
855	HINTON	33,470.99
3815	HOBART	40,377.91
5735	HOMINY	21,953.12
1215	HUGO	89,990.75
4520	IDABEL	99,291.05
7225	JENKS	221,919.73
5535	JONES	64,626.37
3715	KINGFISHER	93,206.56
6140	KIOWA	34,038.61
6145	KREBS	68,274.15
2715	LAMONT	-
1640	LAWTON	1,823,827.22
1405	LEXINGTON	13,571.30
2510	LINDSAY	32,114.21
1030	LONE GROVE	29,573.94
5540	LUTHER	43,095.25
4810	MADILL	49,750.46
2815	MANGUM	24,673.23
1930	MANNFORD	49,017.83
6920	MARLOW	64,796.53
2515	MAYSVILLE	-
6150	MCALESTER	347,321.55
5820	MIAMI	177,978.46
5555	MIDWEST CITY	1,128,007.92
1410	MOORE	1,428,248.49
5130	MUSKOGEE	782,258.16
915	MUSTANG	286,871.87
4435	NEWCASTLE	164,581.21
3630	NEWKIRK	31,620.09
5560	NICHOLS HILLS	218,752.53
5565	NICOMA PARK	18,283.86
1415	NOBLE	99,531.68
1420	NORMAN	2,168,717.45
5315	NOWATA	27,333.07
9998	BUR OF NARC (OBNDD)	200,296.01
630	OKEENE	12,987.32
5570	OKLAHOMA CITY	14,182,067.18
5640	OKMULGEE	145,247.69
6625	OOLOGAH	22,793.77
9999	OSBI	139,938.66
7230	OWASSO	737,823.24
2525	PAULS VALLEY	117,674.24
5745	PAWHUSKA	40,127.39
6015	PERKINS	45,693.60
5220	PERRY	89,917.58
920	PIEDMONT	83,274.80
3635	PONCA CITY	457,185.27
4040	POTEAU	173,979.64

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City Code	**Participating City/Town/Agency**	**Insurance Premium Tax Allocation**
4140	PRAGUE	46,399.45
4935	PRYOR CREEK	232,250.17
4415	PURCELL	182,609.92
3415	RINGLING	-
4940	SALINA	23,405.53
6835	SALLISAW	157,437.73
7235	SAND SPRINGS	326,143.24
1945	SAPULPA	376,448.71
6165	SAVANNA	45,863.31
1230	SAWYER	-
520	SAYRE	31,695.32
6720	SEMINOLE	98,631.70
6335	SHAWNEE	642,751.78
7270	SKIATOOK	159,644.94
5580	SPENCER	27,058.65
3120	STIGLER	57,454.96
6025	STILLWATER	1,064,420.19
0105	STILWELL	51,694.75
315	STRINGTOWN	11,272.97
4150	STROUD	47,316.32
5015	SULPHUR	49,970.97
1115	TAHLEQUAH	318,440.83
6340	TECUMSEH	55,769.60
4315	THACKERVILLE	-
5590	THE VILLAGE	266,087.34
3530	TISHOMINGO	45,216.19
7135	TIPTON	215.75
3640	TONKAWA	59,945.08
7250	TULSA	10,414,286.11
2630	TUTTLE	118,420.20
925	UNION CITY	81,370.12
5585	VALLEY BROOK	24,720.45
4525	VALLIANT	29,688.42
6675	VERDEGRIS	39,243.37
1820	VINITA	79,561.32
7330	WAGONER	67,082.93
5155	WARNER	21,853.05
5595	WARR ACRES	264,560.94
635	WATONGA	34,287.42
3435	WAURIKA	9,644.85
2030	WEATHERFORD	225,254.92
5425	WELEETKA	-
4160	WELLSTON	11,521.97
3235	WETUMKA	20,568.44
6725	WEWOKA	21,065.19
4055	WISTER	6,978.59
7730	WOODWARD	159,024.55
930	YUKON	621,521.37
	TOTAL	55,514,422.69