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September 16, 2026

Re: FY 2026 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 \$52,385,360.29 during the period of July 1, 2025 through June 30, 2026 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, Nykkia Harris 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-2026**

City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	10,918.87
6205	ADA	257,227.27
3305	ALTUS	307,275.14
7605	ALVA	70,421.84
805	ANADARKO	129,536.38
2005	ARAPAHO	-
5502	ARCADIA	3,755.06
1005	ARDMORE	369,661.39
305	ATOKA	101,409.14
7405	BARTLESVILLE	701,111.37
5505	BETHANY	278,519.56
7205	BIXBY	360,244.85
3605	BLACKWELL	99,972.33
3310	BLAIR	-
4405	BLANCHARD	67,343.83
5105	BOYNTON	-
1905	BRISTOW	67,693.95
7260	BROKEN ARROW	2,147,326.95
905	CALUMET	15,060.61
6605	CATOOSA	141,704.80
4115	CHANDLER	45,388.17
4605	CHECOTAH	52,528.48
2615	CHICKASHA	190,607.57
5510	CHOCTAW	112,984.67
4910	CHOUTEAU	33,914.49
6615	CLAREMORE	348,911.24
5910	CLEVELAND	38,436.36
2015	CLINTON	110,022.34
1510	COALGATE	7,875.11
7215	COLLINSVILLE	108,098.17
6905	COMAMCHE	13,585.43
5810	COMMERCE	-
7305	COWETA	141,708.36
4210	CRESCENT	15,542.51
6705	CROMWELL	-
6005	CUSHING	120,975.23
5005	DAVIS	38,814.24
5515	DEL CITY	298,706.03
7415	DEWEY	57,609.67
1045	DICKSON	20,498.69
4915	DISNEY	-
2420	DRUMMOND	-
1915	DRUMRIGHT	28,711.63
6910	DUNCAN	370,924.45
735	DURANT	436,488.83
5520	EDMOND	1,806,269.30
910	EL RENO	367,445.24
510	ELK CITY	206,675.18
2425	ENID	821,981.40
4610	EUFAULA	57,628.54
5525	FOREST PARK	3,639.35
5120	FORT GIBSON	81,313.60
7110	FREDERICK	29,753.21
2435	GARBER	-
7220	GLENPOOL	230,872.05

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City Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
7115	GRANDFIELD	-
2810	GRANITE	5,687.43
2115	GROVE	165,105.48
4215	GUTHRIE	223,724.64
7010	GUYMON	184,731.64
5530	HARRAH	66,112.79
5125	HASKELL	32,238.50
3710	HENNESSEY	24,439.46
5625	HENRYETTA	79,994.21
855	HINTON	33,618.72
3815	HOBART	36,468.57
4555	HOCHATOWN	11,703.37
5735	HOMINY	39,692.16
1215	HUGO	88,021.25
4520	IDABEL	98,837.71
7225	JENKS	218,653.20
5535	JONES	70,809.16
3715	KINGFISHER	82,373.95
6140	KIOWA	33,947.69
6145	KREBS	60,538.74
2715	LAMONT	-
1640	LAWTON	1,634,321.81
1405	LEXINGTON	395.12
2510	LINDSAY	26,986.74
1030	LONE GROVE	28,155.05
5540	LUTHER	41,667.19
4810	MADILL	48,413.14
2815	MANGUM	24,542.54
1930	MANNFORD	42,968.78
6920	MARLOW	62,380.87
2515	MAYSVILLE	38,992.07
6150	MCALESTER	301,565.40
5820	MIAMI	170,344.50
5555	MIDWEST CITY	1,052,153.43
1410	MOORE	1,329,350.97
5130	MUSKOGEE	673,976.05
915	MUSTANG	291,375.38
4435	NEWCASTLE	168,680.82
3630	NEWKIRK	29,345.23
5560	NICHOLS HILLS	217,926.20
5565	NICOMA PARK	18,978.07
1415	NOBLE	90,147.65
1420	NORMAN	2,048,778.78
5315	NOWATA	20,080.00
9998	BUR OF NARC (OBNDD)	166,839.71
630	OKEENE	10,562.18
5570	OKLAHOMA CITY	13,769,519.66
5640	OKMULGEE	157,485.70
6625	OLOGAH	27,845.72
9999	OSBI	139,149.00
7230	OWASSO	705,150.34
2525	PAULS VALLEY	101,766.03
5745	PAWHUSKA	24,052.26
6015	PERKINS	40,761.36
5220	PERRY	89,902.58

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920	PIEDMONT	79,663.67
3635	PONCA CITY	431,835.60
4040	POTEAU	140,940.07
4140	PRAGUE	45,958.97
4935	PRYOR CREEK	216,547.51
4415	PURCELL	176,619.59
3415	RINGLING	-
4940	SALINA	18,812.55
6835	SALLISAW	161,722.66
7235	SAND SPRINGS	286,367.80
1945	SAPULPA	352,002.09
6165	SAVANNA	38,249.22
1230	SAWYER	-
520	SAYRE	27,822.64
6720	SEMINOLE	86,402.06
6335	SHAWNEE	615,919.70
7270	SKIATOOK	152,922.69
5580	SPENCER	20,616.79
4045	SPIRO	15,055.03
3120	STIGLER	51,841.53
6025	STILLWATER	1,004,004.29
0105	STILWELL	53,489.17
315	STRINGTOWN	-
4150	STROUD	46,295.06
5015	SULPHUR	54,937.40
1115	TAHLEQUAH	311,067.21
6340	TECUMSEH	51,800.28
4315	THACKERVILLE	-
5590	THE VILLAGE	248,065.47
7135	TIPTON	1,484.40
3530	TISHOMINGO	42,003.25
3640	TONKAWA	59,683.63
7250	TULSA	9,416,965.95
2630	TUTTLE	124,795.79
925	UNION CITY	84,937.59
5585	VALLEY BROOK	8,945.40
4525	VALLIANT	29,906.22
6675	VERDEGRIS	37,939.86
1820	VINITA	75,769.48
7330	WAGONER	62,752.28
5155	WARNER	23,207.23
5595	WARR ACRES	242,199.89
635	WATONGA	22,955.08
3435	WAURIKA	8,690.37
2030	WEATHERFORD	213,200.96
5425	WELEETKA	-
4160	WELLSTON	16,199.58
3235	WETUMKA	11,805.05
6725	WEWOKA	811.71
4055	WISTER	2,327.52
7730	WOODWARD	149,740.98
930	YUKON	581,727.16
TOTAL		52,385,360.29