



**OKLAHOMA POLICE PENSION &
RETIREMENT SYSTEM**

1001 N.W. 63RD STREET, SUITE 305
OKLAHOMA CITY, OK 73116-7335

TELEPHONE (405) 840-3555 · FAX (405) 840-8465 · 1-800-347-6552

WWW.OPPRS.OK.GOV

Re: FY 2012 GASB 24 information

To all participating Oklahoma Municipal and State Agencies:

The Oklahoma Police Pension and Retirement System (OPPRS) would like to inform you of a reporting requirement promulgated by the Governmental Accounting Standards Board (GASB).

GASB Statement No. 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" 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. GASB 24 requires each participating city or town to recognize these "on-behalf" payments as revenue and a corresponding expenditure or expense and to disclose the amounts recognized in your financial statements.

The Oklahoma Insurance Department contributed a total of \$28,091,659.69 during the period of July 1, 2011 through June 30, 2012 to OPPRS. The amount listed on the attached table represents the amount that the Oklahoma Insurance Department paid in to the System on-behalf of your city or town and should be reported as revenue with a corresponding expenditure or expense in your annual financial statements.

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 or our Comptroller, Judy Cong at 405-840-3555.

Thank you and best regards,

A handwritten signature in black ink, appearing to read "Steven K. Snyder".

Steven K. Snyder
Executive Director

GASB 24 Allocation - OPRR - FY 2012

City/Town/Agency Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
9997	ABLE COMMISSION	5,249.93
6205	ADA	164,986.71
3305	ALTUS	210,382.45
7605	ALVA	32,988.46
805	ANADARKO	75,464.97
2005	ARAPAHO	557.12
1005	ARDMORE	247,732.15
305	ATOKA	46,656.87
7405	BARTLESVILLE	247,506.89
5505	BETHANY	169,425.55
7205	BIXBY	115,913.37
3605	BLACKWELL	66,375.95
3310	BLAIR	0.00
5105	BOYNTON	0.00
1905	BRISTOW	36,199.75
7260	BROKEN ARROW	870,851.44
9998	BUREAU OF NARCOTICS	19,110.87
6605	CATOOSA	52,663.19
4115	CHANDLER	22,777.03
4605	CHECOTAH	33,018.57
2615	CHICKASHA	126,094.15
5510	CHOCTAW	40,511.97
6615	CLAREMORE	208,982.84
5910	CLEVELAND	11,296.61
2015	CLINTON	66,350.60
7215	COLLINSVILLE	41,891.29
5810	COMMERCE	5,236.59
7305	COWETA	72,505.00
6705	CROMWELL	0.00
6005	CUSHING	75,919.51
5005	DAVIS	18,896.76
5515	DEL CITY	152,117.62
7415	DEWEY	25,872.05
4915	DISNEY	0.00
2420	DRUMMOND	0.00
1915	DRUMRIGHT	23,195.65
6910	DUNCAN	240,833.27
735	DURANT	228,329.87
5520	EDMOND	845,117.45
910	EL RENO	135,363.90
510	ELK CITY	110,017.27
2425	ENID	495,946.38
4610	EUFAULA	34,025.41
5525	FOREST PARK	13,678.86
5120	FORT GIBSON	30,661.53
7110	FREDERICK	34,924.04
2435	GARBER	0.00
7220	GLENPOOL	102,887.35
7115	GRANDFIELD	0.00
2810	GRANITE	4,746.70
2115	GROVE	89,307.08
4215	GUTHRIE	73,713.60
7010	GUYMON	69,833.45
5530	HARRAH	32,164.14
5125	HASKELL	18,375.14
5625	HENRYETTA	45,161.94
855	HINTON	14,496.93
3815	HOBART	24,610.29
5735	HOMINY	10,462.01
1215	HUGO	48,903.41

GASB 24 Allocation - OPRR - FY 2012

City/Town/Agency Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
4520	IDABEL	55,712.31
7225	JENKS	83,526.41
5535	JONES	19,624.42
3715	KINGFISHER	47,628.61
6145	KREBS	29,124.84
1640	LAWTON	1,029,382.57
1405	LEXINGTON	0.00
2510	LINDSAY	24,481.23
4810	MADILL	43,859.04
2815	MANGUM	16,402.00
1930	MANNFORD	21,047.48
6920	MARLOW	29,655.36
6150	MCALESTER	238,474.66
5820	MIAMI	112,563.49
5555	MIDWEST CITY	682,339.98
1410	MOORE	690,941.21
5130	MUSKOGEE	417,937.70
915	MUSTANG	115,658.34
4435	NEWCASTLE	74,423.91
3630	NEWKIRK	16,491.40
5560	NICHOLS HILLS	84,697.21
5565	NICOMA PARK	15,464.55
1415	NOBLE	34,523.89
1420	NORMAN	1,139,520.50
5315	NOWATA	14,195.30
630	OKEENE	3,303.85
5570	OKLAHOMA CITY	8,035,185.01
5640	OKMULGEE	91,546.15
9999	OSBI	28,109.25
7230	OWASSO	248,987.08
2525	PAULS VALLEY	48,927.29
5745	PAWHUSKA	26,260.02
6015	PERKINS	13,339.92
5220	PERRY	49,985.23
920	PIEDMONT	35,396.65
3635	PONCA CITY	277,157.85
4040	POTEAU	90,190.45
4140	PRAGUE	27,294.13
4935	PRYOR	102,922.87
4415	PURCELL	85,775.25
3415	RINGLING	1,766.14
6835	SALLISAW	84,151.47
7235	SAND SPRINGS	148,356.79
1945	SAPULPA	255,337.63
1230	SAWYER	2,228.50
520	SAYRE	21,242.74
6720	SEMINOLE	51,271.75
6335	SHAWNEE	317,904.59
7270	SKIATOOK	64,183.86
5580	SPENCER	20,069.42
3120	STIGLER	26,533.78
6025	STILLWATER	523,869.07
5015	SULPHUR	33,130.28
1115	TAHLEQUAH	114,119.34
6340	TECUMSEH	27,516.28
5590	THE VILLAGE	137,748.86
3530	TISHOMINGO	17,035.17
3640	TONKAWA	22,531.58
7250	TULSA	5,284,996.32
2630	TUTTLE	36,258.66

GASB 24 Allocation - OPPRS - FY 2012

City/Town/Agency Code	Participating City/Town/Agency	Insurance Premium Tax Allocation
5585	VALLEY BROOK	0.00
1820	VINITA	55,900.04
5155	WARNER	9,722.12
5595	WARR ACRES	110,473.51
635	WATONGA	17,022.36
3435	WAURIKA	0.00
2030	WEATHERFORD	88,387.18
5425	WELEETKA	0.00
3235	WETUMKA	12,891.68
6725	WEWOKA	20,405.76
4055	WISTER	3,142.18
7730	WOODWARD	112,619.81
930	YUKON	278,493.50
	TOTAL	<u>28,091,659.69</u>