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Required Supplementary  
Information



# REQUIRED SUPPLEMENTARY INFORMATION

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**OKLAHOMA  
PUBLIC EMPLOYEE RETIREMENT SYSTEMS**

**Oklahoma Firefighters Pension and Retirement System (OFPRS)**

Revenues by Source and Expenses by Type  
Fiscal Years Ended June 30, 1985, through June 30, 1994

	1994	1993	1992	1991
<b>Revenues By Source:</b>				
Contributions	\$ 22,257,292	\$ 20,820,119	\$ 19,409,512	\$ 18,047,600
Investment Income	16,356,511	81,387,749	67,228,411	35,104,652
Insurance Premium Taxes	35,003,931	31,591,698	31,063,669	29,053,084
State Appropriation	-	-	-	-
Total	<u>\$ 73,617,734</u>	<u>\$ 133,799,566</u>	<u>\$ 117,701,592</u>	<u>\$ 82,205,336</u>
<b>Expenses by Type:</b>				
Benefits and Refunds	\$ 46,896,671	\$ 45,958,809	\$ 44,558,249	\$ 42,043,935
Investment Expenses	3,167,395	2,788,867	2,279,757	2,081,875
Administrative Expenses	608,039	607,667	567,602	601,519
Total	<u>\$ 50,672,105</u>	<u>\$ 49,355,343</u>	<u>\$ 47,405,608</u>	<u>\$ 44,727,329</u>

Administrative expenses reflected in the above summary represent expenses paid by the Fund's operating and administrative accounts. All revenues and expenses in the above summary, other than administrative expenses, are for the years ended June 30, except for 1985, which is for the six months ended June 30, 1985, and 1984, which is for the year ended December 31, 1984. All administrative expenses shown are for the years ended June 30.

Analysis of Funding Progress  
Fiscal Years Ended June 30, 1988, through June 30, 1994

	July 1, 1994 (3)	July 1, 1993
Net Assets Available for Benefits	\$ 623,115,195	\$ 613,104,605
Pension Benefit Obligation	\$ 1,069,218,837	\$ 1,018,861,653
Percentage Funded	58%	60%
Unfunded Pension Benefit Obligation	\$ 446,103,642	\$ 405,757,048
(Unaudited) Annual Covered Payroll	\$ 104,451,106	\$ 101,656,857
(Unaudited) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	427%	399%

The summary above is shown only for years available. Additional years will be added as data becomes available.

Analysis of Funding Progress - Footnotes

- (1) For the July 1, 1991, valuation, the assumption regarding retirement age for full-time firefighters was changed from the later of current age, or age first eligible to rates that vary by accumulated credited service.

To reflect the expected increase in the number of members retiring under the Deferred Option Plan, the valuation retirement assumptions for the July 1, 1991, valuation were changed. The assumption regarding eligibility for retirement was changed by eliminating the minimum age assumption of 45. Retirement rates were added and are applied on a select basis based on first eligibility service.

The Deferred Option Plan participants are valued in a manner similar to retired members. The main difference is the continuation of the employer contributions to the Firefighters Pension and Retirement System based on the compensation rate of the Deferred Option Plan participants.

1990	1989	1988	1987	1986	1985
\$ 16,736,835	\$ 15,510,891	\$ 15,314,958	\$ 14,252,285	\$ 14,089,247	\$ 6,528,229
40,601,249	49,852,091	9,609,547	19,514,016	42,874,016	19,466,162
28,201,622	30,266,715	21,514,977	15,168,256	14,436,894	12,724,135
-	-	-	-	17,684,430	18,802,000
<u>\$ 85,539,706</u>	<u>\$ 95,629,697</u>	<u>\$ 46,439,482</u>	<u>\$ 48,934,557</u>	<u>\$ 89,084,587</u>	<u>\$ 57,520,526</u>
\$ 40,068,939	\$ 37,174,950	\$ 32,254,563	\$ 29,532,458	\$ 26,061,374	\$ 11,503,447
1,793,833	1,283,791	1,132,614	768,969	356,371	128,342
616,905	465,734	386,079	439,256	390,222	329,988
<u>\$ 42,479,677</u>	<u>\$ 38,924,475</u>	<u>\$ 33,773,256</u>	<u>\$ 30,740,683</u>	<u>\$ 26,807,967</u>	<u>\$ 11,961,777</u>

July 1, 1992	July 1, 1991 (1)	July 1, 1990 (2)	July 1, 1989	July 1, 1988
\$ 542,214,951	\$ 479,462,949	\$ 448,637,509	\$ 407,945,389	\$ 351,240,167
\$ 949,592,465	\$ 923,188,724	\$ 907,108,487	\$ 836,264,589	\$ 762,038,449
57%	52%	49%	49%	46%
\$ 407,377,514	\$ 443,725,775	\$ 458,470,978	\$ 428,319,200	\$ 410,798,282
\$ 99,812,462	\$ 96,211,776	\$ 90,544,566	\$ 83,053,812	\$ 79,834,938
408%	461%	506%	516%	515%

Analysis of Funding Progress - Footnotes (continued)

The total impact of the changes in the valuation of the Deferred Option Plan and the change in retirement rate assumption is a decrease of the pension benefit obligation of approximately \$21,751,000. The impact on the required State contribution for fiscal year 1992 is a decrease of approximately \$161,000.

- (2) Effective July 1, 1990, retirees receiving benefits as of June 30, 1989, received a 5% increase in the payments. Those retirees eligible for cost-of-living increases received an adjusted increase that takes into account the cost-of-living adjustments. The impact of the retiree benefit increase was to add \$5,544,599 to the pension benefit obligation. This increased the contribution (amortizing the unfunded over 30 years from July 1, 1988) by \$479,082.

The Deferred Option Plan was created effective September 1, 1990, or upon IRA approval, if later. The impact of this change was incorporated into the July 1, 1990, actuarial valuation. The pension benefit obligation was increased by \$11,674,626 due to the creation of the Deferred Option Plan. This increased the contribution (amortizing the unfunded over 30 years from July 1, 1988) by \$1,745,910.

- (3) While not reflected in the Pension Benefit Obligation, there is a potential legal case outstanding regarding the granting of credit for military service before employment, which would increase the obligation by approximately \$17 to \$22 million. The increase in the obligation for this case is not reflected in the Pension Benefit Obligation as of June 30, 1994.

# OKLAHOMA

## Oklahoma Law Enforcement Retirement System (OLERS)

Revenues by Source and Expenses by Type  
Fiscal Years Ended June 30, 1985, through June 30, 1994

	1994	1993 (7)	1992	1991 (6)
<b>Revenues By Source:</b>				
Member Contributions	\$ 2,275,809	\$ 2,305,693	\$ 2,448,120	\$ 2,518,344
Employer State Agencies Contributions	3,383,511	3,252,908	3,217,359	3,147,662
Other State Sources	11,628,520	11,839,739	10,291,318	9,816,325
Legislative Appropriations	-	-	-	-
Net Investment Income	17,498,093	24,276,176	20,872,130	12,475,361
<b>Total</b>	<b>\$ 34,785,933</b>	<b>\$ 41,674,516</b>	<b>\$ 36,828,927</b>	<b>\$ 27,957,692</b>
<b>Expenses by Type:</b>				
Benefits	\$ 15,650,663	\$ 14,273,168	\$ 12,434,496	\$ 10,881,923
Administrative Expenses	212,207	217,283	210,296	177,487
Refunds	150,991	143,902	175,673	102,020
<b>Total</b>	<b>\$ 16,013,861</b>	<b>\$ 14,634,353</b>	<b>\$ 12,820,465</b>	<b>\$ 11,161,430</b>

- (1) Amounts shown for these years are unaudited.
- (2) Effective July 1, 1985, the final average salary on which retirement benefits are computed was raised to \$2,117 for members who retired prior to July 1, 1982. All other members receiving benefits as of June 30, 1985, received a 6% increase in benefits on July 1, 1985.
- (3) Effective July 1, 1986, the Oklahoma Legislature determined that the law enforcement officers of the Park Rangers of the Oklahoma Tourism and Recreation Department could be covered by the System. Additionally, effective July 1, 1986, all persons receiving benefits as of June 30, 1986, received a 6% increase in benefit payments.

Analysis of Funding Progress  
Fiscal Years Ended June 30, 1988 through June 30, 1994

	1994 (4)	1993
Net Assets Available for Benefits (at cost)	\$ 244,145,802	\$ 225,373,730
Pension Benefit Obligation	\$ 278,430,398	\$ 242,360,874
Percentage Funded	87.7%	93.0%
Unfunded Pension Benefit Obligation (at cost)	\$ 34,284,596	\$ 16,987,144
Annual Covered Payroll	\$ 27,300,000	\$ 29,400,000
Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	126%	58%

- (1) The actuarial valuation as of July 1, 1989, included certain changes in actuarial assumptions. The rate of return on investments was increased to 7½% from 6½% and salary rate increases were increased to 5½% from 4½%. These assumption changes resulted in a net reduction of the pension benefit obligation of approximately \$21,000,000.
- (2) The actuarial valuation as of July 1, 1990, included the effects of the new Deferred Option Plan provisions and a 5% increase in benefit payments effective July 1, 1990, for members who were retired as of June 30, 1989. These changes resulted in a net increase of the pension benefit obligation of approximately \$7,200,000.

## OKLAHOMA

1990	1989 (5)	1988 (4)	1987 (3)	1986 (1)	1985 (1)(2)
\$ 2,359,780	\$ 2,336,946	\$ 2,082,138	\$ 2,063,076	\$ 2,305,561	\$ 1,861,940
2,949,733	2,681,389	2,505,033	2,578,883	2,860,961	2,305,887
9,476,045	9,385,505	6,155,408	4,971,869	5,796,169	5,322,063
-	-	-	5,714,695	5,323,000	2,642,000
<u>15,321,862</u>	<u>11,555,840</u>	<u>7,818,862</u>	<u>7,497,805</u>	<u>12,625,435</u>	<u>5,732,342</u>
<u>\$ 30,107,420</u>	<u>\$ 25,959,680</u>	<u>\$ 18,561,441</u>	<u>\$ 22,826,328</u>	<u>\$ 28,911,126</u>	<u>\$ 17,864,232</u>
\$ 9,745,048	\$ 9,284,939	\$ 7,715,605	\$ 7,064,782	\$ 5,342,549	\$ 3,725,789
117,853	117,287	86,608	59,947	29,654	49,128
<u>174,496</u>	<u>171,602</u>	<u>143,683</u>	<u>245,768</u>	<u>125,727</u>	<u>154,506</u>
<u>\$ 10,037,397</u>	<u>\$ 9,573,828</u>	<u>\$ 7,945,896</u>	<u>\$ 7,370,497</u>	<u>\$ 5,497,930</u>	<u>\$ 3,929,423</u>

- (4) Effective April 1, 1988, the Oklahoma Legislature passed HB 2013 which apportioned 5% of the insurance premium taxes collected by the State to the System.
- (5) Effective July 1, 1988, the Oklahoma Legislature removed the 30-year maximum allowable service credit for those members who came on the System after July 1, 1980. Additionally, effective July 1, 1988, the final average salary on which retirement benefits are computed was increased \$100 to \$2,344 for members who retired prior to July 1, 1985. In addition, all other members receiving benefits as of June 30, 1988, received a 3% increase in benefits effective July 1, 1988.
- (6) Effective July 1, 1990, members who were retired as of June 30, 1989, received a 5% increase in their benefit payments.
- (7) Revenue from other State sources includes \$1,138,313 transfer from OPERS to the System for a group of participants who are moving to the System's retirement plan.

1992	1991 (3)	1990 (2)	1989 (1)	1988
\$ 198,333,567	\$ 174,325,105	\$ 157,528,843	\$ 137,458,820	\$ 121,072,968
\$ 229,747,140	\$ 219,955,124	\$ 206,655,833	\$ 190,614,261	\$ 196,225,295
86.3%	79.3%	76.2%	72.1%	61.7%
\$ 31,413,573	\$ 45,630,019	\$ 49,126,990	\$ 53,155,441	\$ 75,152,327
\$ 29,500,000	\$ 32,000,000	\$ 29,500,000	\$ 27,800,000	\$ 25,800,000
106%	143%	167%	191%	291%

- (3) The actuarial valuation as of July 1, 1991, included a change in the valuation method for the Deferred Option Plan, a change in the retirement assumption and a change in the deferral age for vested benefits. These changes resulted in an increase of the pension benefit obligation of approximately \$1,900,000.
- (4) The actuarial valuation as of July 1, 1994, included the effects of legislative changes and actuarial assumption changes. These changes resulted in an increase of the pension benefit obligation of approximately \$28 million.

The summary is shown only for years available. Additional years will be added as data becomes available.

# OKLAHOMA

## Oklahoma Public Employees Retirement Plan (OPERS)

Revenues by Source and Expenses by Type  
Fiscal Years Ended June 30, 1985, through June 30, 1994

	1994	1993	1992	1991
<b>Revenues By Source:</b>				
Legislative Appropriations	\$ -	\$ -	\$ -	\$ -
Member Contributions	29,113,352	28,816,149	27,767,268	26,161,627
State and Local Agency Contributions	111,615,426	112,654,847	111,910,058	100,194,525
(Unaudited) State and Local Agency Contributions as a Percentage of Annual Covered Payroll	10.4%	11.1%	10.8%	9.9%
Net Investment Income	250,756,324	128,885,707	220,559,282	163,218,204
<b>Total</b>	<b>\$ 391,485,102</b>	<b>\$ 270,356,703</b>	<b>\$ 360,236,608</b>	<b>\$ 289,574,356</b>
<b>Expenses by Type:</b>				
Benefits	\$ 140,780,790	\$ 132,464,583	\$ 125,243,459	\$ 117,949,923
Administrative Expenses	1,862,570	1,747,546	1,596,348	1,629,914
Refunds and Withdrawals	4,709,756	3,335,837	2,906,668	3,173,521
<b>Total</b>	<b>\$ 147,353,116</b>	<b>\$ 137,547,966</b>	<b>\$ 129,746,475</b>	<b>\$ 122,753,358</b>

Analysis of Funding Progress  
Fiscal Years Ended June 30, 1988, through June 30, 1994

	1994	1993
Net Assets Available for Benefits	\$ 2,357,479,409	\$ 2,116,566,793
Pension Benefit Obligation	\$ 2,506,279,056	\$ 2,427,419,423
Percentage Funded	94.06%	87.19%
Unfunded Pension Benefit Obligation	\$ 148,799,648	\$ 310,852,630
(Unaudited) Annual Covered Payroll	\$ 1,077,456,734	\$ 1,011,112,988
(Unaudited) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	13.81%	30.74%

These summaries are shown for the years available. Additional years will be added as data becomes available.

## OKLAHOMA

1990	1989	1988	1987	1986	1985
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,619,110	21,334,889	4,663,385	18,921,515	3,500,000	15,191,218
117,919,178	111,891,841	65,309,077	116,296,844	16,266,908	89,222,383
				96,832,804	
12.1%	12.2%	8.2%	14.6%		12.7%
160,480,814	100,759,064	119,117,015	116,444,706	12.9%	78,596,028
				102,852,232	
<u>\$ 302,019,102</u>	<u>\$233,985,794</u>	<u>\$ 189,089,477</u>	<u>\$251,663,065</u>	<u>\$219,451,944</u>	<u>\$ 183,009,629</u>
\$ 106,852,371	\$ 99,070,128	\$ 83,869,717	\$ 73,986,974	\$ 59,136,955	\$ 44,254,633
1,718,150	1,232,462	797,820	785,851	803,562	676,634
3,205,502	2,340,999	2,856,473	3,399,733	3,438,628	6,737,188
<u>\$ 111,776,023</u>	<u>\$102,643,589</u>	<u>\$ 87,524,010</u>	<u>\$ 78,172,558</u>	<u>\$ 63,379,145</u>	<u>\$ 51,668,455</u>

1992	1991	1990	1989	1988
\$ 1,994,665,067	\$ 1,796,607,179	\$ 1,629,786,181	\$ 1,439,543,102	\$ 1,308,200,897
\$ 2,319,011,101	\$ 2,178,395,365	\$ 1,931,219,782	\$ 1,737,096,858	\$ 1,551,922,433
86.01%	82.47%	84.39%	82.87%	84.30%
\$ 324,346,034	\$ 381,788,186	\$ 301,433,601	\$ 297,553,756	\$ 243,721,536
\$ 1,035,195,092	\$ 1,007,551,003	\$ 972,410,671	\$ 918,306,232	\$ 787,048,635
31.33%	37.89%	31.00%	32.40%	30.97%

# OKLAHOMA

## Uniform Retirement System for Justices and Judges (URSJJ)

Revenues by Source and Expenses by Type  
Fiscal Years Ended June 30, 1985, through June 30, 1994

	1994	1993	1992	1991
<b>Revenues By Source:</b>				
Member Contributions	\$ 1,053,418	\$ 1,039,428	\$ 991,639	\$ 1,076,433
Participating Court Contributions	3,703,055	3,330,655	3,470,218	3,864,488
(Unaudited) Participating Court Contributions as a Percentage of Annual Covered Payroll	22.7%	20.8%	22.9%	26.8%
Net Investment Income	7,051,882	4,855,703	6,143,055	4,205,425
<b>Total</b>	<b>\$ 11,808,355</b>	<b>\$ 9,225,786</b>	<b>\$ 10,604,912</b>	<b>\$ 9,146,346</b>
<b>Expenses by Type:</b>				
Benefits	\$ 3,003,301	\$ 3,141,817	\$ 2,898,735	\$ 2,712,342
Administrative Expenses	72,199	79,264	197,949	99,564
Refunds and Withdrawals	139,653	64,193	47,874	198,968
<b>Total</b>	<b>\$ 3,215,153</b>	<b>\$ 3,285,274</b>	<b>\$ 3,144,558</b>	<b>\$ 3,010,874</b>

Analysis of Funding Progress  
Fiscal Years Ended June 30, 1988 through June 30, 1994

	1994	1993
Net Assets Available for Benefits	\$ 75,398,906	\$ 66,805,704
Pension Benefit Obligation	\$ 71,133,585	\$ 68,208,081
Percentage Funded	106.0%	97.9%
Unfunded Pension Benefit Obligation	\$ (4,265,321)	\$ 1,402,377
(Unaudited) Annual Covered Payroll	\$ 16,341,843	\$ 15,984,212
(Unaudited) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	26.1%	8.77%

These summaries are shown only for the periods available. Additional years will be added as data becomes available.

1990	1989	1988	1987	1986	1985
\$ 903,148	\$ 870,365	\$ 812,970	\$ 794,851	\$ 799,618	\$ 683,663
3,856,758	3,527,863	4,149,011	3,296,922	3,502,321	3,183,929
28.2%	26.6%	34.5%	29.2%	29.0%	(1)
3,655,054	3,336,138	3,021,588	4,031,520	2,266,821	2,630,676
<u>\$ 8,414,960</u>	<u>\$ 7,734,366</u>	<u>\$ 7,983,569</u>	<u>\$ 8,123,293</u>	<u>\$ 6,568,760</u>	<u>\$ 6,498,268</u>
\$ 2,613,347	\$ 2,114,662	\$ 1,983,966	\$ 1,849,268	\$ 1,688,236	\$ 1,437,563
84,268	76,794	51,778	45,491	44,424	43,681
24,933	54,318	73,224	181,141	73,012	137,439
<u>\$ 2,722,548</u>	<u>\$ 2,245,774</u>	<u>\$ 2,108,968</u>	<u>\$ 2,075,900</u>	<u>\$ 1,805,672</u>	<u>\$ 1,618,683</u>

(1) Covered payroll information is not available for this year.

1992	1991	1990	1989	1988
\$ 60,865,192	\$ 53,404,838	\$ 47,269,366	\$ 41,576,954	\$ 36,088,362
\$ 64,325,327	\$ 57,399,528	\$ 55,324,775	\$ 49,300,509	\$ 37,174,192
94.6%	93.0%	85.4%	84.3%	97.1%
\$ 3,460,135	\$ 3,994,690	\$ 8,055,409	\$ 7,723,555	\$ 1,085,830
\$ 15,139,445	\$ 14,407,761	\$ 13,661,596	\$ 13,233,697	\$ 12,027,588
22.86%	27.72%	58.96%	58.36%	9.03%

# OKLAHOMA

## Oklahoma Police Pension and Retirement System (OPPRS)

Revenues by Source and Expenses by Type  
 Fiscal Years Ended June 30, 1985, through June 30, 1994  
 (dollars in thousands)

	1994	1993	1992	1991
<b>Revenues By Source:</b>				
Employee Contributions	\$ 8,538	\$ 7,987	\$ 7,783	\$ 7,814
Employer Contributions	13,345	11,776	10,670	9,530
State Contribution	14,413	13,008	12,791	11,963
Investment Income	7,396	82,340	65,972	36,159
<b>Total</b>	<b>\$ 43,692</b>	<b>\$ 115,111</b>	<b>\$ 97,216</b>	<b>\$ 65,466</b>
<b>Expenses by Type:</b>				
Benefits (1)	\$ 39,140 (3)	\$ 30,415	\$ 28,139	\$ 22,964
Administrative Expenses (2)	3,039	2,343	2,134	1,747
Refunds	687	789	721	804
<b>Total</b>	<b>\$ 42,866</b>	<b>\$ 33,547</b>	<b>\$ 30,994</b>	<b>\$ 25,515</b>

All revenues and expenses in the above summary are for the years ended June 30, except for 1985, which is for the six months ended June 30, 1985 and 1984.

- (1) Includes deferred options benefits.
- (2) Includes fees paid to investment managers.
- (3) Includes settlement of benefit claims of \$6,404.

Analysis of Funding Progress  
 Fiscal Years Ended June 30, 1987, through June 30, 1994  
 (dollars in millions)

	1994	1993	1992
Net Assets Available for Benefits	\$ 610	\$ 609	\$ 527
Pension Benefit Obligation	\$ 740	\$ 669	\$ 635
Percentage Funded	82%	91%	83%
Unfunded Pension Benefit Obligation	\$ 130	\$ 60	\$ 108
Annual Covered Payroll	\$ 108	\$ 106	\$ 100
Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	120%	57%	108%

The summary is shown only for the years available. Additional years will be added as data becomes available.

## OKLAHOMA

1990	1989	1988	1987	1986	1985
\$ 7,514	\$ 6,482	\$ 6,060	\$ 5,754	\$ 5,699	\$ 2,729
8,902	8,103	7,575	7,192	7,123	3,411
11,612	12,198	10,725	20,382	21,250	6,498
37,054	54,205	1,288	28,428	42,218	19,530
<u>\$ 65,082</u>	<u>\$ 80,988</u>	<u>\$ 25,648</u>	<u>\$ 61,756</u>	<u>\$</u>	<u>\$</u>
				76,290	32,168
<u>\$ 20,524</u>	<u>\$ 18,683</u>	<u>\$ 15,365</u>	<u>\$ 13,866</u>	<u>\$ 12,190</u>	<u>\$ 5,450</u>
1,793	1,278	1,165	632	473	181
1,139	986	904	949	926	453
<u>\$ 23,456</u>	<u>\$ 20,947</u>	<u>\$ 17,434</u>	<u>\$ 15,447</u>	<u>\$ 13,589</u>	<u>\$ 6,084</u>

1991	1990	1989	1988	1987
\$ 461	\$ 421	\$ 379	\$ 320	\$ 311
\$ 593	\$ 529	\$ 468	\$ 425	\$ 386
78%	80%	81%	75%	81%
\$ 132	\$ 108	\$ 88	\$ 105	\$ 75
\$ 96	\$ 91	\$ 83	\$ 76	\$ 70
138%	119%	106%	138%	107%

# OKLAHOMA

## Teachers' Retirement System of Oklahoma (TRS)

### Revenues by Source and Expenses by Type

Fiscal Years Ended June 30, 1985, through June 30, 1994

	1994 (1)	1993 (1)	1992 (2)	1991 (2)
<b>Revenues By Source:</b>				
Member Contributions	\$ 147,887,923	\$ 147,016,766	\$ 139,602,837	\$ 140,467,139
Employer Contributions	41,762,035	39,596,167	28,255,158	17,408,243
State Appropriations and Various Federal Sources	157,752,704	159,199,746	121,671,483	133,090,790
(Unaudited) Contributions from Employers and State and Federal Sources As a Percentage of Annual Covered Payroll	9.1%	9.4%	7.5%	7.8%
Net Investment Income	247,192,624	243,037,507	240,490,995	156,698,023
Other	275,097	-	21,598	9,342
<b>Total</b>	<b>\$ 594,870,383</b>	<b>\$ 588,850,186</b>	<b>\$ 530,042,071</b>	<b>\$ 447,673,537</b>
<b>Expenses by Type:</b>				
Benefits	\$ 348,889,153	\$ 332,087,795	\$ 317,540,438	\$ 304,806,218
Expenses	2,436,808	2,137,540	2,049,436	1,977,323
Refunds and Annuity Payments	19,208,770	19,809,556	20,287,267	21,075,707
Other	-	-	-	-
<b>Total</b>	<b>\$ 370,534,731</b>	<b>\$ 354,034,891</b>	<b>\$ 339,877,141</b>	<b>\$ 327,859,248</b>

(1) Senate Bill 568 provided the following changes to the Plan:

- Employer contribution rates increase to 7% of annual compensation on July 1, 1992, 7.5% on July 1, 1993, and 8% on July 1, 1994. On July 1 of each year after July 1, 1994, employer contribution rates increase by 1% each year through July 1, 2004, in which employer contribution rates reach a maximum of 18% of annual compensation. Contributions received by the System from the State of Oklahoma will be used to offset employer contributions.
- Effective July 1, 1995, the maximum salary cap of \$40,000 is eliminated.
- Employee contribution rates are changed to 7% of annual compensation effective July 1, 1997, through a phased-in approach according to the following:
  - For compensation up to \$25,000, employee contribution rates are increased to 6.5% on July 1, 1996, and 7% on July 1, 1997, and thereafter.
  - For compensation between \$25,000 and \$40,000, employee contribution rates are decreased to 9% on July 1, 1993, 8% on July 1, 1994, and 7% on July 1, 1995, and thereafter.
- For members joining the System after June 30, 1992, final compensation has been changed to the average of the highest five consecutive years of annual compensation in which contributions have been made.
- Members joining the System after June 30, 1992, are eligible for maximum benefits when their age and years of creditable service total ninety.

(2) In May 1990, the Oklahoma Legislature adopted certain changes to the Teacher's Retirement Law through passage of Senate Bill 810. The new legislation includes the following amendments:

- Beginning July 1, 1990, through June 30, 1991, the employer is required to make contributions based on 1% of the regular annual compensation of the member not in excess of the maximum compensation level of the member. This rate increases to 1.5%, 2%, and 2.5% beginning July 1, 1991, 1992, and 1993, respectively.
- Beginning July 1, 1990, an ad hoc benefit increase was granted to retirees and beneficiaries who have been receiving benefits for at least one year. The increase was determined by adding an amount to the final average compensation for the member, and then redetermining the benefit due. The amount added ranged from \$475 to \$950, depending on the retirees' classification. In all cases, final average compensation, before the benefit increase, was capped at \$40,000.

1990 (3)	1989	1988	1987	1986	1985
\$ 119,666,636	\$100,893,240	\$ 95,552,682	\$ 82,432,408	\$ 96,442,486	\$ 69,140,739
7,571,476	-	-	-	-	-
138,731,872	132,469,504	121,426,909	123,465,244	128,211,082	127,870,696
8.4%	8.2%	8.1%	8.2%	9.2%	10.7%
186,573,312	147,123,656	129,199,232	176,721,547	141,679,312	129,580,681
221,342	-	-	-	-	-
<u>\$ 452,764,638</u>	<u>\$380,486,400</u>	<u>\$ 346,178,823</u>	<u>\$382,619,199</u>	<u>\$366,332,880</u>	<u>\$ 326,592,116</u>
\$ 274,568,647	\$265,550,823	\$ 230,144,148	\$187,782,384	\$154,528,142	\$ 128,647,044
1,840,350	1,653,034	1,733,829	1,323,488	1,559,251	1,787,389
17,918,413	18,334,612	15,865,723	15,293,433	12,704,866	13,182,332
-	36,300,000	3,300,000	-	-	-
<u>\$ 294,327,410</u>	<u>\$321,838,469</u>	<u>\$ 251,043,700</u>	<u>\$204,399,305</u>	<u>\$168,792,259</u>	<u>\$ 143,616,765</u>

- Beginning January 1, 1991, the purchase price for service credit will be based upon the actuarial cost of the incremental projected benefits to be purchased.

In May 1988, the Oklahoma Legislature adopted certain changes to the Teacher's Retirement Law through passage of House Bill 1582, which included the following amendments:

- Beginning July 1, 1990, the members' contribution rate increased from 5.5% to 6% of the regular annual compensation of the member but not in excess of \$25,000.
- Beginning July 1, 1990, the members' optional contribution rate increased from 10.5% to 11% of regular annual compensation in excess of \$25,000 but limited to \$40,000.

(3) The Oklahoma Legislature, in May, 1988, and July, 1988, adopted certain changes to the Teachers' Retirement Law through passage of House Bills 1582 and 1731. This new legislation includes the following amendments:

- Beginning July 1, 1989, through June 30, 1990, the employer is required to make contributions based on 0.5% of the regular annual compensation of the member not in excess of the maximum compensation level.
- Beginning July 1, 1989, through June 30, 1990, the members' contribution rate increased from 5% to 5.5% of the regular annual compensation of the member but not in excess of \$25,000.
- Beginning July 1, 1989, through June 30, 1990, the members contributed 10.5% of regular annual compensation in excess of \$25,000 but limited to \$40,000.

In April, 1989, through passage of House Bill 1533, the calculation of retirement benefits which had been based upon the average salary for the three highest years of compensation during the last five years of service was changed to the average of the three highest years of compensation. This amendment was effective July 1, 1989.

In May, 1989, Senate Bill 417 was passed which includes the following legislative amendments:

- Beginning January 1, 1990, the interest rate on repayment of withdrawn contributions increased to 10% from 5%.
- Beginning January 1, 1990, the interest rate on contributions for the purchase of service with other Oklahoma public retirement systems increased to 10% from 5%.

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## Teachers' Retirement System of Oklahoma (TRS) - (continued)

### Analysis of Funding Progress

Fiscal Years Ended June 30, 1987, through June 30, 1994

	1994	1993	1992
Net Assets Available for Retirement Benefits (at Cost)	\$ 2,576,753,605	\$ 2,369,782,704	\$ 2,151,334,330
Pension Benefit Obligation	42.4%	41.0%	39.3%
Percentage Funded	\$ 3,499,476,284	\$ 3,413,303,472	\$ 3,320,820,647
Unfunded Pension Benefit Obligation	\$ 2,190,000,000	\$ 2,122,000,000	\$ 2,002,376,000
Annual Covered Payroll			
Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	159.8%	160.9%	165.8%

These summaries are shown only for the years for which audited information is available. Additional years will be added as data becomes available.

1991	1990	1989	1988	1987
\$ 1,975,196,222	\$ 1,867,353,855	\$ 1,722,681,239	\$ 1,678,430,905	\$ 1,593,430,517
\$ 5,275,409,236	\$ 4,834,566,801	\$ 4,108,284,000	\$ 3,326,151,000	\$ 2,992,093,000
37.4%	38.6%	41.9%	50.5%	53.3%
\$ 3,300,213,014	\$ 2,967,212,946	\$ 2,385,602,761	\$ 1,647,720,095	\$ 1,398,662,483
\$ 1,921,000,000	\$ 1,745,000,000	\$ 1,610,000,000	\$ 1,500,000,000	\$ 1,500,000,000
171.8%	170.1%	148.2%	109.8%	93.2%

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail

### Budget to Actual Comparison (Budgetary Basis)

#### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
<b>EDUCATION</b>			
<b>State Arts Council</b>			
01 Personal Services	\$ 484,404	\$ 484,404	\$ 0
02 Other Operating Expenses	116,626	108,498	8,128
03 Artists-in-Communities	57,211	46,675	10,536
04 Community Arts Programs	2,274,843	2,222,473	52,370
05 Artists-in-Residence	167,481	167,438	43
06 Carryover from FY-93 (193-04)	12,000	12,000	0
Agency Totals	3,112,565	3,041,488	71,077
<b>Center for Advancement of Science and Technology</b>			
01 Applied Research (1)	2,843,764	2,843,764	0
02 Health Research (1)	2,263,818	2,263,818	0
03 Technology Transfer (1)	60,000	60,000	0
04 Admin and DP Functions (1)	698,705	698,705	0
06 President's Salary (1)	74,147	74,147	0
08 Transfer - Research Fund (1)	500,000	500,000	0
Agency Totals	6,440,434	6,440,434	0
<b>Department of Education</b>			
01 Financial Support of Schools	1,210,167	1,210,167	0
01 SDE - Admin. & Support Functions	1,608,665	1,582,651	26,014
01 Financial Support of Schools	1,284,005,083	1,283,903,771	101,312
03 Mid-Term Adjustment	5,451,775	5,451,775	0
11 Library Resources	2,112,202	2,107,345	4,857
12 Homebound Children	1,278,696	1,278,422	274
13 Teacher Consultant Stipends	1,026,854	1,026,034	820
14 School Lunch Matching (1)	2,612,123	2,612,123	0
16 Staff Development - Alloc by ADA	1,070,747	1,070,699	48
19 Psychometric Services	950,818	950,818	0
21 Schl/Comm. Network-Arts in Educ	138,776	138,776	0
24 School Lunch Programs (1)	3,266,908	3,266,908	0
24 School Lunch Programs (1)	351,467	351,467	0
27 Adult Education Matching	681,535	681,535	0
28 Driver Education	1,720,000	1,613,695	106,305
30 Purchase of Textbooks	14,154,781	12,623,611	1,531,170
33 Early Intervention (1)	4,994,171	4,994,171	0
34 Hissom Compliance	439,200	293,021	146,179
35 Special Education Assistance	500,000	44,126	455,874
37 Parent Training Program	1,600,000	1,543,625	56,375
40 Staff Development - Ardmore	99,456	99,456	0
41 Staff Development - Lawton	99,456	99,456	0
42 Staff Development - Norman	99,456	99,456	0
43 Staff Development - Stillwater	99,456	99,456	0
44 Staff Development - Bartlesville	99,456	99,456	0
45 Staff Development - Woodward	99,456	99,456	0
46 Staff Development - McAlester	99,456	99,456	0
53 Alternative & At-Risk Grants	1,832,209	1,832,209	0
61 Small School Co-operative Education	500,000	500,000	0
62 Jane Brooks School for the Deaf	59,975	59,975	0
63 Science & Engineering Fair	54,000	54,000	0
65 Telecommunications Curriculum	300,500	300,500	0
70 Purchase of Textbooks	3,660	3,660	0
70 SDE - Admin. & Support Functions	9,480,811	9,400,380	80,431

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
<b>Education - continued</b>			
70 SDE - Admin. & Support Functions	2,470,133	2,430,332	39,801
72 SDE - Admin. & Support Functions	269,987	259,582	10,405
73 Okla. Cost Accounting System	203,400	198,402	4,998
74 Criterion Referenced Test	619,370	587,208	32,162
75 Minority Recruitment Center	250,000	217,337	32,663
76 Carryover from FY-93 (193-34)	152,426	72,601	79,825
77 Carryover from FY-93 (193-37)	4,070	0	4,070
80 Carryover from FY-93 (091-02)	11,447	1,490	9,957
80 Carryover from FY-93 (553-01)	171,225	171,225	0
80 Carryover from FY-93 (193-70)	844,028	809,301	34,727
80 Carryover from FY-93 (191-30)	1,516,170	1,515,209	961
81 Carryover from FY-93 (193-71)	66,419	61,565	4,854
81 Carryover from FY-93 (091-27)	11,897	11,897	0
82 Carryover from FY-93 (193-01)	39,324	39,324	0
83 Carryover from FY-93 (193-10)	1,721	1,721	0
83 Carryover from FY-93 (192-91)	63,739	61,326	2,413
84 Carryover from FY-93 (193-17)	143	143	0
84 Carryover from FY-93 (192-92)	385,297	384,877	420
85 Carryover from FY-93 (192-93)	146,399	99,776	46,623
85 Carryover from FY-93 (193-27)	42,445	42,445	0
86 Carryover from FY-93 (192-95)	50,815	34,147	16,668
86 Carryover from FY-93 (193-28)	3,813	3,813	0
87 Carryover from FY-93 (193-35)	147,422	147,422	0
96 Carryover from FY-93 (192-83)	65,227	48,249	16,978
97 Carryover from FY-93 (192-94)	12,000	7,500	4,500
Agency Totals	1,349,650,232	1,346,798,548	2,851,684
<b>Oklahoma Educational Television Authority</b>			
01 Duties	2,422,847	2,421,239	1,608
04 General Operating Expenses	47,633	47,616	17
Agency Totals	2,470,480	2,468,855	1,625
<b>Commissioners of the Land Office</b>			
01 Duties	5,301,606	4,623,697	677,909
Agency Totals	5,301,606	4,623,697	677,909
<b>Department of Libraries</b>			
01 Personal Services	1,996,535	1,995,918	617
02 Other Operating Expenses	494,534	494,232	302
02 Carryover from FY-93 (191-01)	215,105	204,036	11,069
03 Dev. & Exp. of Public Library Svcs.	1,357,559	1,357,559	0
04 Books, Mags, News, & Audio-Vis	384,903	384,841	62
05 Carryover from FY-93 (193-01)	43,769	43,769	0
05 Dev & Exp. of Public Library Svcs.	235,196	235,196	0
Agency Totals	4,727,601	4,715,551	12,050
<b>Board of Private Vocational Schools</b>			
01 Duties	113,134	106,469	6,665
03 Carryover from FY-93	6,000	6,000	0
Agency Totals	119,134	112,469	6,665

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail

### Budget to Actual Comparison (Budgetary Basis)

#### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Education - continued			
<b>Physician Manpower Training Commission</b>			
02 Physician Placement	90,000	72,626	17,374
03 Comm. Match Rural Scholarship	325,509	323,642	1,867
05 M.D. Residency (OUHSC)	944,284	944,284	0
06 Fam. Prac. Residency (OUHSC)	906,881	878,881	28,000
07 Fam. Prac. Residency (OUTMC)	876,683	757,416	119,267
08 Osteopathic Intern (COM)	1,587,950	1,532,594	55,356
09 Perinatal (OTH)	327,106	327,106	0
10 Admin. & Personal Services	220,949	191,484	29,465
15 Nursing Assistance	200,000	200,000	0
15 Nursing Assistance	52,312	52,312	0
30 Other Operating Expenses	23,121	23,083	38
33 Community Match Incentive Prog.	629,858	627,858	2,000
Agency Totals	<u>6,184,653</u>	<u>5,931,286</u>	<u>253,367</u>
<b>School of Science &amp; Mathematics</b>			
01 Duties	<u>3,442,330</u>	<u>3,129,733</u>	<u>312,597</u>
Agency Totals	<u>3,442,330</u>	<u>3,129,733</u>	<u>312,597</u>
<b>Department of Vocational &amp; Technical Education</b>			
01 Local Schools Fin. Support Formula	48,356,068	45,060,436	3,295,632
02 Duties	2,102,530	2,074,071	28,459
02 AVT Equip Formula AVTS Prog.	2,256,180	2,256,180	0
03 Business & Industry Training	9,885,267	8,763,129	1,122,138
04 Displaced Homemaker	71,250	71,250	0
05 Inmate and Skill Centers	3,598,215	3,191,552	406,663
06 Opportunities Industr. Center	190,426	185,217	5,209
07 Program Support Svcs.	2,204,097	2,204,097	0
08 State Department of Vo-Tech	11,826,848	10,572,899	1,253,949
09 Fixed Cost Increases	2,850,000	2,850,000	0
10 Truck Driver Training	1,335,058	1,335,058	0
11 Carryover from FY-93 (193-10)	2,185,253	2,185,253	0
11 Equine Training Program	22,563	22,563	0
12 Statewide Diesel Program	175,423	175,423	0
13 Carryover from FY-93 (193-03)	1,053,932	1,053,932	0
15 Carryover from FY-93 (193-05)	211,190	211,190	0
18 Carryover from FY-93 (193-08)	1,129,785	1,129,785	0
21 Carryover from FY-93 (193-01)	1,515,673	1,515,673	0
Agency Totals	<u>90,969,758</u>	<u>84,857,708</u>	<u>6,112,050</u>
<b>Education Totals</b>	<u>1,472,418,793</u>	<u>1,462,119,769</u>	<u>10,299,024</u>
<b>GENERAL GOVERNMENT</b>			
<b>Office of State Finance</b>			
01 Operations	8,334,114	7,763,399	570,715
02 Assessments	<u>544,670</u>	<u>535,637</u>	<u>9,033</u>
Agency Totals	<u>8,878,784</u>	<u>8,299,036</u>	<u>579,748</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
General Government - continued			
<b>Capitol Improvement Authority</b>			
01 Bond Retirement	143,867	143,867	0
02 Vacancy Subsidy (1)	35,000	35,000	0
Agency Totals	178,867	178,867	0
<b>Department of Commerce</b>			
01 General Operations	9,864,201	9,497,981	366,220
02 Origins	225,000	225,000	0
03 Community Action Agencies	777,855	777,855	0
04 Headstart	809,914	806,105	3,809
05 Inventors Asst. Prog. Rev. Fd. (1)	212,355	212,355	0
06 Minority Bus. Dev. Rev. Fd. (1)	225,000	225,000	0
07 CIAC Rural Enterprises, Inc.	27,000	26,981	19
08 Sub-State Planning Districts	426,604	426,604	0
09 Little Dixie CAA (Youth Prog.)	31,500	31,500	0
10 Community Devel. Centers (1)	135,000	135,000	0
11 SEOSU Small Bus. Dev. Ctrs.	639,028	639,028	0
12 General Operations	704,301	704,294	7
12 Telemedicine	100,000	10,000	90,000
Agency Totals	14,177,758	13,717,703	460,055
<b>State Election Board</b>			
01 General Operations	5,378,490	3,826,272	1,552,218
02 Election Expenses	1,260,000	120	1,259,880
11 Election Expenses	1,494,270	1,406,208	88,062
21 General Operations	14,570	14,570	0
22 General Operations	43,497	43,497	0
25 Election Expenses	307,660	307,660	0
33 Election Expenses	582	582	0
34 Election Expenses	1,372,982	594,627	778,355
62 Election Expenses	95,151	95,148	3
Agency Totals	9,967,202	6,288,684	3,678,518
<b>Ethics Commission</b>			
01 General Operations	317,522	313,589	3,933
11 General Operations	36	0	36
12 General Operations	4,960	4,927	33
Agency Totals	322,518	318,516	4,002
<b>Merit Protection Commission</b>			
01 General Operations	510,634	440,369	70,265
02 Legal Services	15,000	15,000	0
11 General Operations	58,544	58,385	159
12 General Operations	7,500	7,454	46
33 Operations	15,000	15,000	0
Agency Totals	606,678	536,208	70,470

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Budgetary Basis)

### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
General Government - continued			
<b>Auditor &amp; Inspector</b>			
01 Comm. Co. Gov. Pers. Educ. & Trng.	245,891	245,891	0
01 Duties	100,000	100,000	0
02 Computer System Development	45,000	44,634	366
03 General Operations	3,312,290	3,311,528	762
04 Temporary Employees	15,750	15,750	0
11 General Operations	5,358	5,358	0
13 Operations	20,485	20,485	0
15 General Operations	2,302	2,302	0
Agency Totals	3,747,076	3,745,948	1,128
<b>Governor</b>			
01 Operations	1,978,924	1,972,855	6,069
02 Mansion	35,000	35,000	0
Agency Totals	2,013,924	2,007,855	6,069
<b>Senate</b>			
01 General Operations	7,470,831	6,200,956	1,269,875
Agency Totals	7,470,831	6,200,956	1,269,875
<b>House of Representatives</b>			
01 General Operations	11,082,178	9,652,856	1,429,322
02 Statutes, Laws and Supplements	350,000	58,101	291,899
Agency Totals	11,432,178	9,710,957	1,721,221
<b>Legislative Service Bureau</b>			
01 General Operations	2,847,709	0	2,847,709
Agency Totals	2,847,709	0	2,847,709
<b>Lieutenant Governor</b>			
01 General Operations	421,351	83,060	338,291
11 General Operations	270,138	245,917	24,221
21 General Operations	11,877	0	11,877
22 General Operations	28,737	5,878	22,859
Agency Totals	732,103	334,855	397,248
<b>Office of Personnel Management</b>			
01 Operations	4,225,175	3,885,318	339,857
21 Operations	407,000	407,000	0
22 Total Quality Management	18,000	18,000	0
Agency Totals	4,650,175	4,310,318	339,857

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
General Government - continued			
<b>Department of Central Services</b>			
01 Operations	5,302,481	4,772,805	529,676
01 Asbestos Abatement	890,301	681,746	208,555
02 Building and Facility Revolving Fund (1)	3,936,037	3,936,037	0
03 Asbestos Abatement	109,699	109,699	0
21 Operations	262,224	262,132	92
23 Asbestos Abatement	32,451	32,450	1
23 General Operations	39,000	39,000	0
Agency Totals	10,572,193	9,833,869	738,324
<b>Secretary of State</b>			
01 Duties	377,353	284,795	92,558
02 Office of Administrative Rules	135,000	14,016	120,984
03 Office of Volunteerism	122,400	75,151	47,249
11 Duties	80,000	79,892	108
12 Office of Administrative Rules	96,000	96,000	0
13 Office of Volunteerism	45,772	45,734	38
Agency Totals	856,525	595,588	260,937
<b>Tax Commission</b>			
02 Revenue Estimating System	100,000	97,877	2,123
03 County Reimbursement (1)	647,543	647,543	0
04 General Operations	97,612	97,612	0
11 CAMA Revolving Fund (1)	4,175,000	4,175,000	0
30 General Operations	41,958,398	41,594,471	363,927
Agency Totals	46,978,553	46,612,503	366,050
<b>State Treasurer</b>			
01 Operations	3,166,100	2,945,180	220,920
02 State Land Reimbursement (1)	100,000	100,000	0
03 Bank Service Charges	700,000	609,512	90,488
12 General Operations	143,000	143,000	0
Agency Totals	4,109,100	3,797,692	311,408
<b>General Government Totals</b>	129,542,174	116,489,555	13,052,619
<b>HEALTH SERVICES</b>			
<b>Health Department</b>			
01 Operations	30,051,897	28,572,139	1,479,758
02 Eldercare (1)	5,388,995	5,388,995	0
03 Vaccine (1)	900,000	900,000	0
04 Margaret Hudson Program	42,977	42,977	0
05 Mary Mahoney Center	172,910	172,910	0
06 S.E. Area Health Center	172,910	172,910	0
07 Morton Comp. Health Services	311,902	311,902	0
08 Sickle Cell Research Foundation	70,000	70,000	0
09 Emerson Teen Program	135,360	127,312	8,048
10 Alzheimer's Research Advisory Co	55,475	55,475	0

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail

### Budget to Actual Comparison (Budgetary Basis)

#### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Health Services - continued			
11 Black Social Workers Assn.	46,599	46,596	3
12 Child Abuse Prevention (1)	1,281,221	1,281,221	0
20 Operations	1,000,000	1,000,000	0
41 Eldercare	<u>150,621</u>	<u>150,620</u>	<u>1</u>
Agency Totals	<u>39,780,867</u>	<u>38,293,057</u>	<u>1,487,810</u>
<b>Department of Mental Health</b>			
01 Central Office	3,691,854	3,672,851	19,003
02 State Hospitals	47,369,049	47,292,722	76,327
03 State Community Mental Health Centers (CMCH)	14,880,111	14,875,861	4,250
04 Alcohol & Drug	5,278,309	5,261,733	16,576
05 Private CMHC's	24,308,868	24,269,243	39,625
06 Private Alcohol & Drug Prog.	5,727,827	5,636,766	91,061
07 Domestic Programs	2,195,556	2,195,550	6
08 Data Processing	2,380,505	2,298,765	81,740
09 Residential Care Programs	1,849,852	1,840,276	9,576
11 Central Office	202,655	202,655	0
12 State Hospitals	1,384,985	1,384,985	0
13 State CMHC's	381,194	381,194	0
14 Alcohol & Drug	89,750	89,750	0
18 Data Processing	41,416	41,416	0
21 Central Office	20,864	20,864	0
22 State Hospitals	180,887	180,887	0
23 State CMHC's	4,628	4,628	0
24 State Alcohol & Drug Program	143,634	143,634	0
25 Private CMCH's	160,544	157,817	2,727
26 Private Alcohol & Drug	4,493	1,498	2,995
27 Domestic Programs	135	135	0
28 Data Processing	<u>40,978</u>	<u>40,978</u>	<u>0</u>
Agency Totals	<u>110,338,094</u>	<u>109,994,208</u>	<u>343,886</u>
<b>Health Services Totals</b>	<u>150,118,961</u>	<u>148,287,265</u>	<u>1,831,696</u>
<b>LEGAL AND JUDICIARY</b>			
<b>Indigent Defense</b>			
01 Duties (2)	8,228,649	7,687,134	541,515
11 General Operations	64,184	36,170	28,014
12 General Operations	<u>112,060</u>	<u>86,312</u>	<u>25,748</u>
Agency Totals	<u>8,404,893</u>	<u>7,809,616</u>	<u>595,277</u>
<b>Attorney General</b>			
01 Evidence Fund	150,000	150,000	0
01 Operations	4,005,001	3,712,864	292,137
02 Operations	32,500	16,248	16,252
03 Public Employees Rel. Bd.	40,000	40,000	0
11 General Operations	242,563	242,005	558
22 General Operations	2,045	0	2,045
43 Census Litigation	106,014	6,634	99,380
52 Harris Case Supplemental	<u>131,761</u>	<u>121,177</u>	<u>10,584</u>
Agency Totals	<u>4,709,884</u>	<u>4,288,928</u>	<u>420,956</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Legal and Judiciary - continued			
<b>Court of Criminal Appeals</b>			
01 Duties	1,668,384	1,646,900	21,484
01 Harris Case Backlog	200,000	199,872	128
02 Duties	67,638	0	67,638
03 Duties	99,875	99,875	0
12 General Operations	660	660	0
Agency Totals	2,036,557	1,947,307	89,250
<b>District Courts</b>			
01 Duties	14,989,586	14,670,920	318,666
01 Duties	6,518,045	6,518,045	0
02 Duties	1,277,385	1,277,385	0
05 State Judicial Fund	1,520,380	1,520,380	0
10 Duties	3,662	3,662	0
10 Duties	189,430	189,430	0
11 General Operations	59,741	59,741	0
12 General Operations	63,340	63,340	0
12 General Operations	153,248	153,248	0
Agency Totals	24,774,817	24,456,151	318,666
<b>District Attorneys Council</b>			
01 Operations	22,537,873	22,268,864	269,009
01 Witness Fees	380,000	350,642	29,358
02 Operations	725,229	725,229	0
02 Evidence Fund (1)	25,000	25,000	0
11 General Operations	277,324	277,324	0
12 General Operations	20,112	20,112	0
Agency Totals	23,965,538	23,667,171	298,367
<b>Workers' Compensation Court</b>			
01 Duties	644,485	642,860	1,625
01 Operations	82,977	82,977	0
02 Duties	265,766	265,766	0
10 Duties	2,438,025	2,438,025	0
10 Duties	42,060	42,060	0
Agency Totals	3,473,313	3,471,688	1,625
<b>Supreme Court</b>			
01 Duties	6,921,764	6,687,367	234,397
11 Duties	237,864	237,864	0
11 General Operations	26,780	26,780	0
12 Duties	300,000	299,762	238
12 General Operations	2,356	2,356	0
14 General Operations	171,909	171,583	326
Agency Totals	7,660,673	7,425,712	234,961
<b>Legal and Judiciary Totals</b>	<b>75,025,675</b>	<b>73,066,573</b>	<b>1,959,102</b>

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail

### Budget to Actual Comparison (Budgetary Basis)

#### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
<b>MUSEUMS</b>			
<b>J. M. Davis Memorial Commission</b>			
01 Duties	336,919	336,911	8
03 Carryover from FY-93 (193-01/02)	49,100	49,100	0
Agency Totals	386,019	386,011	8
<b>Historical Society</b>			
01 Duties (Sites & Museums)			
01 General Administration - Personal Services	100,000	100,000	0
01 Personal Services	1,192,407	1,173,632	18,775
02 General Administration - Other Operating Expenses	33,611	33,611	0
02 Other Operating Expenses	133,570	132,047	1,523
03 Sites & Museums - Personal Services	49,722	46,758	2,964
04 Sites & Museums - Other Operating Expenses	2,245,273	2,244,574	699
05 Historical Preservation - Personal Service	512,484	502,178	10,306
06 Historical Preservation - Other Operating Expenses	111,189	110,246	943
11 Carryover from FY-93 (193-01)	9,544	9,101	443
12 Carryover from FY-93 (193-02)	607	607	0
13 Carryover from FY-93 (193-03)	6,021	6,021	0
14 Carryover from FY-93 (193-04)	4,596	4,531	65
15 Carryover from FY-93 (193-05)	68,564	68,564	0
16 Carryover from FY-93 (193-06)	1,578	1,578	0
	137	137	0
Agency Totals	4,469,303	4,433,585	35,718
<b>Will Rogers Memorial Commission</b>			
01 Duties	487,932	487,932	0
Agency Totals	487,932	487,932	0
<b>Museums Totals</b>	<b>5,343,254</b>	<b>5,307,528</b>	<b>35,726</b>
<b>NATURAL RESOURCES</b>			
<b>Department of Agriculture</b>			
01 Administration Division			
03 Forestry Division	1,585,832	1,566,701	19,131
04 AGLINK/Agri. Mediation Prog.	150,000	150,000	0
05 Administration Division	163,386	163,386	0
06 Animal Industry Division	100,000	100,000	0
07 Plant Ind. and Consumer Serv.	100,000	100,000	0
09 Statistical Division	150,000	150,000	0
10 OSU Animal Diagnostic Lab.	70,910	70,910	0
11 Forestry Division	47,525	47,525	0
14 Statewide Dry Fire Hydrant Prog.	4,155,460	4,154,341	1,119
15 Rural Fire Protect. Coord. Dist.	50,000	49,843	157
16 Wheat Root Rot	200,000	200,000	0
17 Tick Research	20,645	20,645	0
18 Peanut Pod Rot Field Research	20,970	17,827	3,143
19 Rural Fire Dept. Operational Grants	35,001	35,001	0
20 General Operations	200,000	199,998	2
20 FY-93 Carryover from 191-01	221,166	214,665	6,501
	117	117	0
			GENERAL FUND

GENERAL FUND			
	BUDGET	ACTUAL	VARIANCE
<b>Natural Resources - continued</b>			
21 Animal Industry Division	3,408,383	3,408,383	0
22 Brucellosis Depopulation, etc.	142,575	27,800	114,775
24 Statewide Assistance Program	117,562	117,562	0
27 Poultry Research	237,625	237,625	0
31 Market Development Division	647,456	635,416	12,040
36 Rural Firefighter Coordinator	494,000	494,000	0
37 Rural Development Service	48,882	48,636	246
41 Plant Ind. and Consumer Serv.	503,328	503,328	0
51 Predatory Animal Control Div.	504,730	504,729	1
67 Agricultural Laboratory Div.	1,121,481	1,106,850	14,631
Agency Totals	<u>14,497,034</u>	<u>14,325,288</u>	<u>171,746</u>
<b>Department of Environmental Quality</b>			
01 Operations	7,072,726	6,861,317	211,409
02 Operations	171,168	166,684	4,484
Agency Totals	<u>7,243,894</u>	<u>7,028,001</u>	<u>215,893</u>
<b>Tourism &amp; Recreation</b>			
10 Division of Parks	12,769,197	12,767,956	1,241
20 Division of Marketing Service	2,101,594	2,088,979	12,615
21 Oklahoma Today Magazine	223,510	223,475	35
23 Traveler Information Centers	800,495	757,738	42,757
30 Western Plains Indians Promotion	44,000	44,000	0
33 Summer Arts Institute	39,600	39,600	0
34 Tsa-La-Gi "Theme" Park	37,575	37,575	0
35 Scenic River Commission (1)	276,220	276,220	0
36 Shakespearean Festival	30,000	30,000	0
37 Nat'l Indian Arts and Crafts	30,000	30,000	0
40 Data Processing	344,793	344,624	169
50 Multi-County Organizations	764,745	764,745	0
60 Division of State Resorts	1,246,178	1,228,888	17,290
61 Cent. Okla. Development Effort	35,000	0	35,000
63 Division of Planning & Development	773,759	765,979	7,780
67 Division of Administration	1,890,468	1,871,143	19,325
88 Data Processing	524,422	521,345	3,077
Agency Totals	<u>21,931,556</u>	<u>21,792,267</u>	<u>139,289</u>
<b>Conservation Commission</b>			
10 Administration	316,000	316,000	0
11 Reappropriation	90,379	90,379	0
11 Field Service	324	324	0
20 Watershed Planning and Development	280,000	266,500	13,500
30 District Employees Benefits	791,000	791,000	0
31 Field Service	3,431,135	3,431,135	0
32 Roadside Erosion Program	100,000	100,000	0
33 Water Quality Cost Share	65,000	65,000	0
40 Complaint Dbase Mgmnt. System	36,000	36,000	0
Agency Totals	<u>5,109,838</u>	<u>5,096,338</u>	<u>13,500</u>

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Budgetary Basis)

### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Natural Resources - continued			
<b>Water Resources Board</b>			
02 Rural Water Association	139,500	139,500	0
02 Federal Clean Lakes Program	37,131	22,154	14,977
10 General Operations	<u>3,021,807</u>	<u>3,021,807</u>	<u>0</u>
Agency Totals	<u>3,198,438</u>	<u>3,183,461</u>	<u>14,977</u>
<b>Natural Resources Totals</b>	<u>51,980,760</u>	<u>51,425,355</u>	<u>555,405</u>
<b>PUBLIC SAFETY AND DEFENSE</b>			
<b>Military Department</b>			
10 Personal Services	2,750,300	2,750,287	13
11 Personal Services	86,534	86,534	0
30 Other Operating Expenses	1,205,400	1,205,397	3
31 Other Operating Expenses	<u>95,658</u>	<u>95,658</u>	<u>0</u>
Agency Totals	<u>4,137,892</u>	<u>4,137,876</u>	<u>16</u>
<b>A.B.L.E. Commission</b>			
10 Personal Services	2,246,303	2,246,303	0
11 Personal Services	23,000	23,000	0
30 Other Operating Expenses	564,940	564,940	0
40 Oklahoma Charity Gaming Act	<u>390,450</u>	<u>390,448</u>	<u>2</u>
Agency Totals	<u>3,224,693</u>	<u>3,224,691</u>	<u>2</u>
<b>Department of Corrections</b>			
10 Personal Services	129,863,095	128,997,750	865,345
11 Personal Services	1,240,000	1,240,000	0
30 Other Operating Expenses	42,320,633	41,902,633	418,000
31 General Operations	957,040	955,246	1,794
41 Assessment and Evaluation Program	<u>35,490</u>	<u>35,465</u>	<u>25</u>
Agency Totals	<u>174,416,258</u>	<u>173,131,094</u>	<u>1,285,164</u>
<b>Pardon &amp; Parole Board</b>			
10 Personal Services	1,338,449	1,241,596	96,853
20 FY-93 Carryover Funds	61,300	61,300	0
30 Other Operating Expenses	170,967	156,400	14,567
31 Other Operating Expenses	<u>16,547</u>	<u>16,533</u>	<u>14</u>
Agency Totals	<u>1,587,263</u>	<u>1,475,829</u>	<u>111,434</u>
<b>State Bureau of Investigation</b>			
10 Personal Services	6,343,219	6,339,844	3,375
30 Other Operating Expenses	1,600,801	1,584,523	16,278
31 Other Operating Expenses	<u>29,551</u>	<u>29,211</u>	<u>340</u>
Agency Totals	<u>7,973,571</u>	<u>7,953,578</u>	<u>19,993</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Public Safety and Defense - continued			
<b>Civil Emergency Management</b>			
10 Personal Services	321,273	321,273	0
30 Other Operating Expenses	125,444	125,437	7
31 Other Operating Expenses	26,284	26,284	0
Agency Totals	473,001	472,994	7
<b>State Fire Marshall</b>			
10 Personal Services	786,813	740,041	46,772
30 Other Operating Expenses	204,514	144,730	59,784
31 Other Operating Expenses	57,783	57,780	3
Agency Totals	1,049,110	942,551	106,559
<b>Board of Medicolegal Investigations</b>			
01 Duties	2,237,451	2,236,189	1,262
02 Duties	218,106	210,696	7,410
50 Duties	11,333	11,322	11
50 Duties	7,667	7,580	87
Agency Totals	2,474,557	2,465,787	8,770
<b>Council on Law Enforcement, Education &amp; Training</b>			
01 Other Operating Expenses	1	1	0
10 Personal Services	252,699	227,111	25,588
11 Personal Services	1,062,817	1,003,513	59,304
12 Other Operating Expenses	40,000	35,245	4,755
30 Other Operating Expenses (P/S)	82,450	56,551	25,899
31 Other Operating Expenses	20,000	19,090	910
33 Other Operating Expenses	565,164	505,047	60,117
34 Other Operating Expenses (P/S)	119,453	113,300	6,153
40 Other Operating Expenses	47,539	26,784	20,755
Agency Totals	2,190,123	1,986,642	203,481
<b>Narcotics &amp; Dangerous Drugs Control</b>			
10 Personal Services	2,794,639	2,704,276	90,363
11 Personal Services	159,836	159,836	0
30 Other Operating Expenses	787,632	761,036	26,596
31 Other Operating Expenses	170,721	170,721	0
Agency Totals	3,912,828	3,795,869	116,959
<b>Department of Public Safety</b>			
01 Purchase Motor Vehicles	1,500,000	1,500,000	0
10 Personal Services	42,575,724	42,477,134	98,590
30 Other Operating Expenses	4,725,806	4,453,222	272,584
31 Other Operations	521,663	521,663	0
Agency Totals	49,323,193	48,952,019	371,174
<b>Public Safety and Defense Totals</b>	<b>250,762,489</b>	<b>248,538,930</b>	<b>2,223,559</b>

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Budgetary Basis)

### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REGULATORY SERVICES</b>			
<b>State Banking Department</b>			
10 General Operations	2,187,427	2,046,724	140,703
20 General Operations	<u>183,052</u>	<u>183,048</u>	<u>4</u>
Agency Totals	<u>2,370,479</u>	<u>2,229,772</u>	<u>140,707</u>
<b>Department of Mines</b>			
10 Personal Services	799,502	799,502	0
30 Other Operating Expenses	<u>120,000</u>	<u>120,000</u>	<u>0</u>
Agency Totals	<u>919,502</u>	<u>919,502</u>	<u>0</u>
<b>Corporation Commission</b>			
10 Personal Services	1,263,388	1,259,757	3,631
10 Personal Services (2)	1,957,000	1,957,000	0
20 General Operations	38,782	37,965	817
30 Other Operating Expenses	171,757	158,233	13,524
40 CC Plugging Fund (1)	<u>43,000</u>	<u>43,000</u>	<u>0</u>
Agency Totals	<u>3,473,927</u>	<u>3,455,955</u>	<u>17,972</u>
<b>Horse Racing Commission</b>			
10 Personal Services	1,515,216	1,493,855	21,361
20 General Operations	33,128	33,128	0
30 Other Operating Expenses	<u>459,524</u>	<u>446,110</u>	<u>13,414</u>
Agency Totals	<u>2,007,868</u>	<u>1,973,093</u>	<u>34,775</u>
<b>State Insurance Department</b>			
10 Personal Services	1,626,228	1,430,872	195,356
20 General Operations	336,125	336,125	0
30 Other Operating Expenses	<u>780,796</u>	<u>526,151</u>	<u>254,645</u>
Agency Totals	<u>2,743,149</u>	<u>2,293,148</u>	<u>450,001</u>
<b>Department of Labor</b>			
01 Duties - DOL	1,785,812	1,733,835	51,977
01 Duties - DOL	889,362	878,549	10,813
01 Duties - DOL	256,495	256,495	0
02 Prevailing Wage Unit	224,500	223,295	1,205
20 General Operations	15,817	14,844	973
20 General Operations	<u>31,257</u>	<u>30,414</u>	<u>843</u>
Agency Totals	<u>3,203,243</u>	<u>3,137,432</u>	<u>65,811</u>
<b>Liquified Petroleum Gas Board</b>			
10 Personal Services	295,429	288,772	6,657
20 General Operations	13,656	13,656	0
30 Other Operating Expenses	<u>92,259</u>	<u>90,233</u>	<u>2,026</u>
Agency Totals	<u>401,344</u>	<u>392,661</u>	<u>8,683</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Regulatory Services - continued			
<b>Securities Commission</b>			
10 Personal Services	614,353	331,737	282,616
20 General Operations	133,742	133,734	8
30 Other Operating Expenses	83,775	83,340	435
Agency Totals	831,870	548,811	283,059
<b>Commission on Consumer Credit</b>			
10 Personal Services	533,987	516,287	17,700
20 General Operations	87,782	33,958	53,824
30 Other Operating Expenses	131,656	110,890	20,766
Agency Totals	753,425	661,135	92,290
<b>Regulatory Services Total</b>	<b>16,704,807</b>	<b>15,611,509</b>	<b>1,093,298</b>
<b>SOCIAL SERVICES</b>			
<b>Commission on Children and Youth</b>			
01 OASIS Program	70,875	70,833	42
04 OUJPTP	179,000	179,000	0
07 CASA Program	67,500	67,500	0
10 Personal Services	760,488	737,468	23,020
30 Other Operations	203,470	170,891	32,579
40 General Operating	65,000	65,000	0
Agency Totals	1,346,333	1,290,692	55,641
<b>Office of Handicapped Concerns</b>			
01 Duties	297,745	285,809	11,936
Agency Totals	297,745	285,809	11,936
<b>Human Rights Commission</b>			
01 Duties	666,142	664,208	1,934
11 Duties	1,016	1,016	0
30 Duties	35,000	35,000	0
Agency Totals	702,158	700,224	1,934
<b>Indian Affairs Commission</b>			
01 Duties	182,056	148,124	33,932
30 Duties	4,658	4,658	0
Agency Totals	186,714	152,782	33,932
<b>Department of Veterans Affairs</b>			
01 Duties	1,345,051	1,345,051	0
01 Duties	14,355,456	14,355,456	0
Agency Totals	15,700,507	15,700,507	0

# OKLAHOMA

## Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Budgetary Basis)

### General Fund

For the Fiscal Year Ended June 30, 1994

(Agencies Listed by Function of Government)

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Social Services - continued			
<b>J. D. McCarty Center for Handicapped Children</b>			
01 Duties	317,847	317,847	0
10 Duties	442,153	442,153	0
30 Duties	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Agency Totals	<u>960,000</u>	<u>960,000</u>	<u>0</u>
<b>Department of Human Services</b>			
01 Duties (1)	557,541,865	557,541,865	0
02 Duties (1)	62,354,394	62,354,394	0
02 Duties (1)	11,892,960	11,892,960	0
02 Duties (1)	<u>541,069</u>	<u>541,069</u>	<u>0</u>
Agency Totals	<u>632,330,288</u>	<u>632,330,288</u>	<u>0</u>
<b>Department of Rehabilitative Services</b>			
01 Duties of Rehab. Svcs. Dept. (1)	19,653,177	19,653,177	0
01 Duties of Rehab. Svcs. Dept. (1)	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
Agency Totals	<u>21,153,177</u>	<u>21,153,177</u>	<u>0</u>
<b>Health Care Authority</b>			
01 Duties of the Authority (1)	<u>241,256</u>	<u>241,256</u>	<u>0</u>
Agency Totals	<u>241,256</u>	<u>241,256</u>	<u>0</u>
<b>University Hospitals Authority</b>			
01 Duties of the Authority (1)	<u>26,076,815</u>	<u>26,076,815</u>	<u>0</u>
Agency Totals	<u>26,076,815</u>	<u>26,076,815</u>	<u>0</u>
<b>Social Services Total</b>	<u>698,994,993</u>	<u>698,891,550</u>	<u>103,443</u>
<b>TRANSPORTATION</b>			
<b>Department of Transportation</b>			
01 State Transportation Fund (1)	174,129,057	174,129,057	0
02 State Transportation Fund (1)	<u>5,658,028</u>	<u>5,658,028</u>	<u>0</u>
Agency Totals	<u>179,787,085</u>	<u>179,787,085</u>	<u>0</u>
<b>Transportation Total</b>	<u>179,787,085</u>	<u>179,787,085</u>	<u>0</u>
<b>GENERAL FUND TOTALS</b>	<u>\$ 3,030,678,991</u>	<u>\$ 2,999,525,119</u>	<u>\$ 31,153,872</u>

(1) Appropriation was transferred to a continuing fund for expenditure.

(2) Part of the appropriation was transferred to a continuing fund for expenditure.

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