
Required Supplementary
Information

REQUIRED SUPPLEMENTARY INFORMATION

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OKLAHOMA PUBLIC EMPLOYEE RETIREMENT SYSTEMS

Analysis of the pension benefit obligation, or the unfunded portion of the pension benefit obligation can be misleading. Expressing net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the system's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the system. Trends in unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of funding progress. Generally, the smaller the unfunded percentages, the stronger the system.

Oklahoma Firefighters Pension and Retirement System (OFPRS)

Revenues by Source and Expenses by Type
Fiscal Years Ended June 30, 1986, through June 30, 1995

	1995	1994	1993	1992
Revenues By Source:				
Contributions	\$ 23,339,057	\$ 22,257,293	\$ 20,820,119	\$ 19,409,512
Investment Income	102,962,313	16,356,511	81,387,749	67,228,411
Insurance Premium Taxes	35,345,474	35,003,931	31,591,698	31,063,669
State Appropriation	-	-	-	-
Total	\$ 161,646,844	\$ 73,617,735	\$ 133,799,566	\$ 117,701,592
Expenses by Type:				
Benefits and Refunds	\$ 58,188,691	\$ 46,896,671	\$ 45,958,809	\$ 44,558,249
Investment Expenses	2,910,753	3,167,395	2,788,867	2,279,757
Administrative Expenses	647,137	602,307	607,667	567,602
Total	\$ 61,746,581	\$ 50,666,373	\$ 49,355,343	\$ 47,405,608

Administrative expenses reflected in the above summary represent expenses paid by the System's operating and administrative accounts. All revenues and expenses in the above summary, are for the years ended June 30.

Analysis of Funding Progress
Fiscal Years Ended June 30, 1988, through June 30, 1995

	1995 (3)	1994	1993
Net Assets Available for Benefits	\$ 711,816,019	\$ 623,115,195	\$ 613,104,605
Pension Benefit Obligation	\$ 1,109,669,166	\$ 1,069,218,837	\$ 1,018,861,653
Percentage Funded	64%	58%	60%
Unfunded Pension Benefit Obligation	\$ 397,853,147	\$ 446,103,642	\$ 405,757,048
(Unaudited) Annual Covered Payroll	\$ 110,295,311	\$ 104,451,106	\$ 101,656,857
(Unaudited) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	361%	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 primary difference is the continuation of the employer contributions to OFPRS based on the compensation rate of the Deferred Option Plan participants.
- 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.

1991	1990	1989	1988	1987	1986
\$ 18,047,600	\$ 16,736,835	\$ 15,510,891	\$ 15,314,958	\$ 14,252,285	\$ 14,089,247
35,104,652	40,601,249	49,852,091	9,609,547	19,514,016	42,874,016
29,053,084	28,201,622	30,266,715	21,514,977	15,168,256	14,436,894
-	-	-	-	-	17,684,430
<u>\$ 82,205,336</u>	<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>
\$ 42,043,935	\$ 40,068,939	\$ 37,174,950	\$ 32,254,563	\$ 29,532,458	\$ 26,061,374
2,081,875	1,793,833	1,283,791	1,132,614	768,969	356,371
601,519	616,905	465,734	386,079	439,256	390,222
<u>\$ 44,727,329</u>	<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>

1992	1991 (1)	1990 (2)	1989	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)

- (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 IRS 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 ~~data~~ for military service before employment, which would increase the obligation by approximately \$17,000,000 to \$22,000,000. The increase in the obligation for this case is not reflected in the Pension Benefit Obligation as of June 30, 1995.

OKLAHOMA

Oklahoma Law Enforcement Retirement System (OLERS)

Revenues by Source and Expenses by Type
Fiscal Years Ended June 30, 1986, through June 30, 1995

	1995	1994	1993 (6)	1992
Revenues By Source:				
Member Contributions	\$ 2,306,199	\$ 2,275,809	\$ 2,305,693	\$ 2,448,120
Employer State Agencies Contributions	3,553,905	3,383,511	3,252,908	3,217,359
Other State Sources	11,880,094	11,628,520	11,839,739	10,291,318
Legislative Appropriations	-	-	-	-
Net Investment Income	9,775,119	17,498,093	24,276,176	20,872,130
Total	\$ 27,515,317	\$ 34,785,933	\$ 41,674,516	\$ 36,828,927
Expenses by Type:				
Benefits	\$ 17,824,865	\$ 15,650,663	\$ 14,273,168	\$ 12,434,496
Administrative Expenses	169,781	212,207	217,283	210,296
Refunds	224,735	150,991	143,902	175,673
Total	\$ 18,219,381	\$ 16,013,861	\$ 14,634,353	\$ 12,820,465

- (1) Amounts shown for this year are unaudited.
- (2) Effective July 1, 1986, the 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.
- (3) Effective April 1, 1988, the Legislature passed HB 2013 which apportioned 5% of the insurance premium taxes collected by the State to the System.

Analysis of Funding Progress
Fiscal Years Ended June 30, 1988 through June 30, 1995

	1995	1994 (4)	1993
Net Assets Available for Benefits (at cost)	\$ 253,441,738	\$ 244,145,802	\$ 225,373,730
Pension Benefit Obligation	\$ 290,564,290	\$ 278,430,398	\$ 242,360,874
Percentage Funded	87.2%	87.7%	93.0%
Unfunded Pension Benefit Obligation (at cost)	\$ 37,122,552	\$ 34,284,596	\$ 16,987,144
Annual Covered Payroll	\$ 29,300,000	\$ 27,300,000	\$ 29,400,000
Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	127%	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 7.5% from 6.5% and salary rate increases were increased to 5.9% from 4.5%. 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.

1991 (5)	1990	1989 (4)	1988 (3)	1987 (2)	1986 (1)
\$ 2,518,344	\$ 2,359,780	\$ 2,336,946	\$ 2,082,138	\$ 2,063,076	\$ 2,305,561
3,147,662	2,949,733	2,681,389	2,505,033	2,578,883	2,860,961
9,816,325	9,476,045	9,385,505	6,155,408	4,971,869	5,796,169
-	-	-	-	5,714,695	5,323,000
12,475,361	15,321,862	11,555,840	7,818,862	7,497,805	12,625,435
<u>\$ 27,957,692</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>
\$ 10,881,923	\$ 9,745,048	\$ 9,284,939	\$ 7,715,605	\$ 7,064,782	\$ 5,342,549
177,487	117,853	117,287	86,608	59,947	29,654
102,020	174,496	171,602	143,683	245,768	125,727
<u>\$ 11,161,430</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>

- (4) Effective July 1, 1988, the 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.
- (5) Effective July 1, 1990, members who were retired as of June 30, 1989, received a 5% increase in their benefit payments.
- (6) Revenue from other state sources includes \$1,138,313 transfer from OPERS to the System for a group of participants who are moving to OLERS.

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 \$28,000,000.

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, 1986, through June 30, 1995

	1995	1994	1993	1992
Revenues By Source:				
Legislative Appropriations	\$ -	\$ -	\$ -	\$ -
Member Contributions	29,202,934	29,113,352	28,816,149	27,767,268
State and Local Agency Contributions	118,786,354	111,615,426	112,654,847	111,910,058
(Unaudited) State and Local Agency Contributions as a Percentage of Annual Covered Payroll	10.8%	10.4%	11.1%	10.8%
Net Investment Income	112,203,245	250,756,324	128,885,707	220,559,282
Total	\$ 260,192,533	\$ 391,485,102	\$ 270,356,703	\$ 360,236,608
Expenses by Type:				
Benefits	\$ 152,327,223	\$ 140,780,790	\$ 132,464,583	\$ 125,243,459
Administrative Expenses	2,107,563	1,862,570	1,747,546	1,596,348
Refunds and Withdrawals	5,639,341	4,709,756	3,335,837	2,906,668
Total	\$ 160,074,127	\$ 147,353,116	\$ 137,547,966	\$ 129,746,475

Analysis of Funding Progress Fiscal Years Ended June 30, 1989 through June 30, 1995

	1995	1994	1993
Net Assets Available for Benefits	\$ 2,456,590,108	\$ 2,357,479,409	\$ 2,116,566,793
Pension Benefit Obligation	\$ 2,724,947,977	\$ 2,506,279,056	\$ 2,427,419,423
Percentage Funded	90.15%	94.06%	87.19%
Unfunded Pension Benefit Obligation	\$ 268,357,869	\$ 148,799,648	\$ 310,852,630
(Unaudited) Annual Covered Payroll	\$ 1,095,906,991	\$ 1,077,456,734	\$ 1,011,112,988
Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	24.48%	13.81%	30.74%

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

1991	1990	1989	1988	1987	1986
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
26,161,627	23,619,110	21,334,889	4,663,385	18,921,515	16,266,908
100,194,525	117,919,178	111,891,841	65,309,077	116,296,844	96,832,804
9.9%	12.1%	12.2%	8.2%	14.6%	12.9%
163,218,204	160,480,814	100,759,064	119,117,015	116,444,706	102,852,232
<u>\$ 289,574,356</u>	<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>
\$ 117,949,923	\$106,852,371	\$ 99,070,128	\$ 83,869,717	\$ 73,986,974	\$ 59,136,955
1,629,914	1,718,150	1,232,462	797,820	785,851	803,562
3,173,521	3,205,502	2,340,999	2,856,473	3,399,733	3,438,628
<u>\$ 122,753,358</u>	<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>

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

OKLAHOMA

Uniform Retirement System for Justices and Judges (URSJJ)

Revenues by Source and Expenses by Type Fiscal Years Ended June 30, 1986, through June 30, 1995

	1995	1994	1993	1992
Revenues By Source:				
Member Contributions	\$ 1,093,153	\$ 1,053,418	\$ 1,039,428	\$ 991,639
Participating Court Contributions	3,703,891	3,703,055	3,330,655	3,470,218
(Unaudited) Participating Court Contributions as a Percentage of Annual Covered Payroll	21.9%	22.7%	20.8%	22.9%
Net Investment Income	3,182,423	7,051,882	4,855,703	6,143,055
Total	\$ 7,979,467	\$ 11,808,355	\$ 9,225,786	\$ 10,604,912
Expenses by Type:				
Benefits	\$ 3,311,529	\$ 3,003,301	\$ 3,141,817	\$ 2,898,735
Administrative Expenses	94,391	72,199	79,264	197,949
Refunds and Withdrawals	265,212	139,653	64,193	47,874
Total	\$ 3,671,132	\$ 3,215,153	\$ 3,285,274	\$ 3,144,558

Analysis of Funding Progress Fiscal Years Ended June 30, 1988 through June 30, 1995

	1995	1994	1993
Net Assets Available for Benefits	\$ 79,707,241	\$ 75,398,906	\$ 66,805,704
Pension Benefit Obligation	\$ 75,304,515	\$ 71,133,585	\$ 68,208,081
Percentage Funded	105.8%	106.0%	97.9%
(Surplus) Unfunded Pension Benefit Obligation	\$ (4,402,726)	\$ (4,265,321)	\$ 1,402,377
Annual Covered Payroll	\$ 16,887,572	\$ 16,341,843	\$ 15,984,212
(Surplus) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	(26.07%)	(26.10%)	8.77%

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

1991	1990	1989	1988	1987	1986
\$ 1,076,433	\$ 903,148	\$ 870,365	\$ 812,970	\$ 794,851	\$ 799,618
3,864,488	3,856,758	3,527,863	4,149,011	3,296,922	3,502,321
26.8%	28.2%	26.6%	34.5%	29.2%	29.0%
4,205,425	3,655,054	3,336,138	3,021,588	4,031,520	2,266,821
<u>\$ 9,146,346</u>	<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>
\$ 2,712,342	\$ 2,613,347	\$ 2,114,662	\$ 1,983,966	\$ 1,849,268	\$ 1,688,236
99,564	84,268	76,794	51,778	45,491	44,424
198,968	24,933	54,318		181,141	73,012
<u>\$ 3,010,874</u>	<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>

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, 1986, through June 30, 1995

	1995	1994	1993	1992
Revenues By Source:				
Employee Contributions	\$ 8,693,000	\$ 8,538,000	\$ 7,987,000	\$ 7,783,000
Employer Contributions	14,469,000	13,345,000	11,776,000	10,670,000
State Contribution	14,555,000	14,413,000	13,008,000	12,791,000
Investment Income	110,550,000	7,396,000	82,340,000	65,972,000
Total	\$ 148,267,000	\$ 43,692,000	\$ 115,111,000	\$ 97,216,000
Expenses by Type:				
Benefits (1)	\$ 39,878,000	\$ 39,140,000 (3)	\$ 30,415,000	\$ 28,139,000
Administrative Expenses (2)	3,455,000	3,039,000	2,343,000	2,134,000
Refunds	656,000	687,000	789,000	721,000
Total	\$ 43,989,000	\$ 42,866,000	\$ 33,547,000	\$ 30,994,000

- (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, 1995

	1995	1994	1993	1992
Net Assets Available for Benefits	\$ 714,000,000	\$ 610,000,000	\$ 609,000,000	\$ 527,000,000
Pension Benefit Obligation	\$ 779,000,000	\$ 740,000,000	\$ 669,000,000	\$ 635,000,000
Percentage Funded	92%	82%	91%	83%
Unfunded Pension Benefit Obligation	\$ 65,000,000	\$ 130,000,000	\$ 60,000,000	\$ 108,000,000
(Unaudited) Annual Covered Payroll	\$ 113,000,000	\$ 108,000,000	\$ 106,000,000	\$ 100,000,000
(Unaudited) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	58%	120%	57%	108%

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

1991	1990	1989	1988	1987	1986
\$ 7,814,000	\$ 7,514,000	\$ 6,482,000	\$ 6,060,000	\$ 5,754,000	\$ 5,699,000
9,530,000	8,902,000	8,103,000	7,575,000	7,192,000	7,123,000
11,963,000	11,612,000	12,198,000	10,725,000	20,382,000	21,250,000
36,159,000	37,054,000	54,205,000	1,288,000	28,428,000	42,218,000
<u>\$ 65,466,000</u>	<u>\$ 65,082,000</u>	<u>\$ 80,988,000</u>	<u>\$ 25,648,000</u>	<u>\$ 61,756,000</u>	<u>\$ 76,290,000</u>
\$ 22,964,000	\$ 20,524,000	\$ 18,683,000	\$ 15,365,000	\$ 13,866,000	\$ 12,190,000
1,747,000	1,793,000	1,278,000	1,165,000	632,000	473,000
804,000	1,139,000	986,000	904,000	949,000	926,000
<u>\$ 25,515,000</u>	<u>\$ 23,456,000</u>	<u>\$ 20,947,000</u>	<u>\$ 17,434,000</u>	<u>\$ 15,447,000</u>	<u>\$ 13,589,000</u>

1991	1990	1989	1988	1987
\$ 461,000,000	\$ 421,000,000	\$ 379,000,000	\$ 320,000,000	\$ 311,000,000
\$ 593,000,000	\$ 529,000,000	\$ 468,000,000	\$ 425,000,000	\$ 386,000,000
78%	80%	81%	75%	81%
\$ 132,000,000	\$ 108,000,000	\$ 88,000,000	\$ 105,000,000	\$ 75,000,000
\$ 96,000,000	\$ 91,000,000	\$ 83,000,000	\$ 76,000,000	\$ 70,000,000
138%	119%	106%	138%	107%

OKLAHOMA

Teachers' Retirement System of Oklahoma (TRS)

Revenues by Source and Expenses by Type
Fiscal Years Ended June 30, 1986, through June 30, 1995

	1995	1994	1993	1992
Revenues By Source:				
Member Contributions	\$ 152,294,253	\$ 147,887,923	\$ 147,016,766	\$ 139,602,837
Employer Contributions	43,689,553	41,762,035	39,596,167	28,255,158
State Appropriations and Various Federal Sources	117,606,990	157,752,704	159,199,746	121,671,483
(Unaudited) Contributions from Employers and State and Federal Sources As a Percentage of Annual Covered Payroll	6.9%	9.1%	9.4%	7.5%
Net Investment Income	231,789,717	246,892,624	243,037,507	240,490,995
Other	115,290	275,097	-	21,598
Total	\$ 545,495,803	\$ 594,570,383	\$ 588,850,186	\$ 530,042,071
Expenses by Type:				
Benefits	\$ 377,520,148	\$ 348,889,153	\$ 332,087,795	\$ 317,540,438
Expenses	2,191,722	2,136,808	2,137,540	2,049,436
Refunds and Annuity Payments	29,946,427	19,208,770	19,809,556	20,287,267
Other	-	-	-	-
Total	\$ 409,658,297	\$ 370,234,731	\$ 354,034,891	\$ 339,877,141

Analysis of Funding Progress
Fiscal Years Ended June 30, 1988, through June 30, 1995

	1995	1994	1993
Net Assets Available for Retirement Benefits (at Cost)	\$ 2,693,237,571	\$ 2,576,753,605	\$ 2,369,782,704
Pension Benefit Obligation	\$ 6,893,690,381	\$ 6,076,229,889	\$ 5,783,086,176
Percentage Funded	39.1%	42.4%	41.0%
Unfunded Pension Benefit Obligation	\$ 4,200,452,810	\$ 3,499,476,284	\$ 3,413,303,472
Annual Covered Payroll	\$ 2,336,000,000	\$ 2,190,000,000	\$ 2,122,000,000
Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	179.5%	159.8%	160.9%

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

OKLAHOMA

1991	1990	1989	1988	1987	1986
\$ 140,467,139	\$119,666,636	\$ 100,893,240	\$ 95,552,682	\$ 82,432,408	\$ 96,442,486
17,408,243	7,571,476	-	-	-	-
133,090,790	138,731,872	132,469,504	121,426,909	123,465,244	128,211,082
7.8%	8.4%	8.2%	8.1%	8.2%	9.2%
156,698,023	186,573,312	147,123,656	129,199,232	176,721,547	141,679,312
9,342	221,342	-	-	-	-
<u>\$ 447,673,537</u>	<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>
\$ 304,806,218	\$274,568,647	\$ 265,550,823	\$230,144,148	\$187,782,384	\$ 154,528,142
1,977,323	1,840,350	1,653,034	1,733,829	1,323,488	1,559,251
21,075,707	17,918,413	18,334,612	15,865,723	15,293,433	12,704,866
-	-	36,300,000	3,300,000	-	-
<u>\$ 327,859,248</u>	<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>

1992	1991	1990	1989	1988
\$ 2,151,334,330	\$ 1,975,196,222	\$ 1,867,353,855	\$ 1,722,681,239	\$ 1,678,430,905
\$ 5,472,154,977	\$ 5,275,409,236	\$ 4,834,566,801	\$ 4,108,284,000	\$ 3,326,151,000
39.3%	37.4%	38.6%	41.9%	50.5%
\$ 3,320,820,647	\$ 3,300,213,014	\$ 2,967,212,946	\$ 2,385,602,761	\$ 1,647,720,095
\$ 2,002,000,000	\$ 1,921,000,000	\$ 1,745,000,000	\$ 1,610,000,000	\$ 1,500,000,000
165.8%	171.8%	170.1%	148.2%	109.8%

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
EDUCATION			
State Arts Council			
01 Personal Services	\$ 495,934	\$ 483,019	\$ 12,915
02 Other Operating Expenses	116,626	99,980	16,646
03 Artists-in-Communities	57,211	56,382	829
04 Community Arts Programs	2,274,843	2,232,752	42,091
05 Artists-in-Residence	167,481	165,202	2,279
06 Carryover from FY94 (194-04)	38,000	0	38,000
Agency Totals	3,150,095	3,037,335	112,760
Center for Advancement of Science and Technology			
01 Duties (1)	11,516	11,516	0
02 Applied Research (1)	2,843,764	2,843,764	0
03 Health Research (1)	2,263,818	2,263,818	0
04 Technology Transfer (1)	60,000	60,000	0
05 Admin and DP Functions (1)	697,157	697,157	0
06 President's Salary (1)	75,695	75,695	0
07 Transfer - Research Fund (1)	500,000	500,000	0
Agency Totals	6,451,950	6,451,950	0
Department of Education			
01 Financial Support of Schools	1,331,488,026	1,331,392,726	95,300
01 Financial Support of Schools	1,210,167	1,210,167	0
02 Financial Support of Schools	101,312	101,312	0
02 Financial Support of Schools	489,784	489,784	0
02 Financial Support of Schools	28,170,951	28,170,951	0
04 Alt. Education Academies	1,000,000	956,558	43,442
10 Homebound Children	1,278,696	1,278,693	3
11 Library Resources	676,077	671,220	4,857
17 Teacher Consultant Stipend	1,026,854	1,026,120	734
21 Schl/Comm. Network-Arts in Educ	138,776	138,776	0
23 School Lunch Matching (1)	2,612,123	2,612,123	0
24 School Lunch Program (1)	3,618,375	3,618,375	0
27 Adult Education Matching	795,121	795,121	0
28 Driver Education	1,720,000	1,683,586	36,414
30 Purchase of Textbooks	14,158,441	12,712,271	1,446,170
33 Early Intervention (1)	6,177,991	6,177,991	0
34 Hissom Compliance	339,200	72,897	266,303
35 Special Education Assistance	172,000	20,422	151,578
36 Summer Arts Programs	250,000	250,000	0
37 Parent Trng./Parents as Teachers	1,885,000	1,830,335	54,665
38 Parent Trng./ Parent Awareness	20,000	20,000	0
39 Parent Trng./ Program Evaluation	20,000	1,601	18,399
40 Parent Trng./ Public Housing Project	50,000	50,000	0
41 Parent Trng./Early Child Technical Assistance	45,000	44,803	197
44 Staff Development - Bartlesville	7,735	7,735	0
45 Staff Development - Woodward	99,456	99,456	0
46 Staff Development - McAlester	99,456	99,456	0
50 Alternative Educ. Academies	1,000,000	1,000,000	0
52 Psychometric Services	950,818	950,818	0
53 Alternative & High Challenge Grants	1,832,209	1,832,209	0
54 Staff Dev. Allocated by ADA	1,070,747	1,070,741	6
55 Staff Development - Ardmore	99,456	99,456	0

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Education - continued			
56 Staff Development - Lawton	99,456	99,456	0
57 Staff Development - Norman	99,456	99,456	0
58 Staff Development - Stillwater	99,456	99,456	0
59 Staff Development - Bartlesville	91,721	91,721	0
61 ICTE - Small School Co-ops	500,000	500,000	0
62 ICTE - Jane Brooks School for the Deaf	59,975	59,975	0
63 ICTE - Okla. Science & Engineering Fair	54,000	54,000	0
64 Agriculture Education Grants	50,000	50,000	0
65 ICTE - Telecommunications Curriculum	300,500	300,500	0
70 Admin. & Supp. Functions - State Dept. of Educ.	15,216,323	14,525,029	691,294
73 Okla. Cost Accounting System	203,400	182,236	21,164
74 Criterion Referenced Test	787,592	787,592	0
75 Minority Recruitment Center	350,000	184,972	165,028
76 Lease/Purchase Mainframe Upgrade	200,000	158,184	41,816
77 State Dept. Educ. - Parent Training Program	80,000	80,000	0
80 SDE - Admin. & Support Function	80,427	80,150	277
80 SDE - Admin. & Support Function	26,013	21,033	4,980
81 Purchase of Textbooks	1,531,169	1,531,169	0
82 SDE - Admin. & Support Function	39,799	13,579	26,220
87 Homebound Children	274	274	0
88 Library Resources	4,857	4,857	0
88 SDE - Admin. & Support Function	10,404	10,392	12
89 Teacher Consultant Stipends	820	820	0
89 Okla. Cost Accounting System	4,997	4,997	0
90 Criterion Referenced Test	32,161	31,005	1,156
90 Driver Education	106,305	106,305	0
91 Minority Recruitment Center	32,662	32,662	0
91 Special Education Assistance	455,874	454,132	1,742
92 Carryover from FY-93 (193-70/71)	39,579	37,560	2,019
93 Carryover from FY-94 (193-76)	79,824	79,824	0
94 Hissom Compliance	146,178	73,420	72,758
94 Carryover from FY-93 (193-34)	49,396	42,960	6,436
95 Carryover from FY-93 (193-37)	4,070	4,070	0
96 Parent Training Program	56,374	56,374	0
97 Carryover from FY-94 (192-83,86,97)	70,623	70,623	0
Agency Totals	1,423,567,456	1,420,414,486	3,152,970
Oklahoma Educational Television Authority			
01 Net SB 896 Oper. Appropriation	2,422,847	2,405,687	17,160
02 Duties	47,333	46,826	507
02 Carryover from FY-94 (194-02)	1,608	1,576	32
Agency Totals	2,471,788	2,454,089	17,699
Oklahoma Commission for Teacher Preparation			
01 Duties	150,000	91,037	58,963
Agency Totals	150,000	91,037	58,963
Commissioners of the Land Office			
01 Operations	5,136,851	4,622,596	514,255
Agency Totals	5,136,851	4,622,596	514,255

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Education - continued			
Department of Libraries			
01 Personal Services	2,049,206	2,038,361	10,845
02 Other Operating Expenses	494,534	482,769	11,765
03 Carryover from FY-94 (191-02)	40,327	40,176	151
03 Dev. & Exp. of Public Library Svcs.	1,592,755	1,592,751	4
04 Books, etc., & Visual Materials	384,903	384,534	369
11 Payroll - c/o from FY94 (194-01)	616	616	0
12 Operations - FY-94 c/o (194-02)	756	754	2
14 Books - c/o from FY94 (194-04)	703	700	3
Agency Totals	4,563,800	4,540,661	23,139
Board of Private Vocational Schools			
01 Net SB 896 Oper. Appropriations	113,134	106,267	6,867
02 Duties	2,181	0	2,181
03 Carryover from FY-94 (194-01)	6,000	6,000	0
Agency Totals	121,315	112,267	9,048
Physician Manpower Training Commission			
01 SB 896 - Operations	5,254,795	5,184,674	70,121
01 Adjustment to SB 896	300,000	300,000	0
02 Duties	2,866	0	2,866
40 Carryover from FY-94	248,489	248,489	0
Agency Totals	5,806,150	5,733,163	72,987
School of Science & Mathematics			
01 Net SB 896 Oper. Appropriations	3,442,330	3,177,247	265,083
02 Duties	31,624	0	31,624
02 Carryover from FY-94 (194-01)	297,500	217,872	79,628
Agency Totals	3,771,454	3,395,119	376,335
Department of Vocational & Technical Education			
02 Duties	952,324	952,324	0
08 Duties	890,724	890,724	0
08 Duties	5,000,000	5,000,000	0
08 Capital Expenditures & Duties	3,000,000	2,982,047	17,953
08 SB 896 Oper. Appropriation	72,558,643	66,829,532	5,729,111
10 Truck Driver Training	1,405,058	1,405,058	0
11 Equine Training Program	22,563	22,563	0
12 Carryover from FY-94 (100-02)	29,254	29,254	0
12 Statewide Diesel Program	175,423	175,423	0
13 Duties	535,733	535,733	0
15 Carryover from FY-94 (194-05)	398,585	398,585	0
16 Opportunities Industrial Center	5,209	5,209	0
18 Carryover from FY-94 (194-08)	1,337,335	1,337,334	1
21 Carryover from FY-94 (194-01)	3,290,548	3,290,548	0
23 Carryover from FY-94 (194-03)	1,203,492	1,203,492	0
30 Duties	2,000,000	2,000,000	0
Agency Totals	92,804,891	87,057,826	5,747,065
Education Totals	1,547,995,750	1,537,910,529	10,085,221

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
GENERAL GOVERNMENT			
Office of State Finance			
01 Duties	8,328,838	7,439,596	889,242
01 Intergovernmental Assessments	627,810	627,037	773
02 Transition Cost - Governor	30,000	30,000	0
03 Transition Cost - Lt. Governor	10,000	9,134	866
Agency Totals	8,996,648	8,105,767	890,881
Capitol Improvement Authority			
01 Bond Retirement	143,867	143,867	0
Agency Totals	143,867	143,867	0
Department of Commerce			
01 General Operations	9,764,061	9,448,607	315,454
01 General Operations	609,443	609,206	237
02 ORIGINS	225,000	225,000	0
03 Community Action Agencies	2,587,769	2,578,185	9,584
04 Inventors Assistance Program	162,355	157,771	4,584
05 Minority Business (1)	225,000	225,000	0
06 Rural Enterprises, Inc.	27,000	25,805	1,195
07 Substate Planning Districts	426,604	426,604	0
08 Little Dixie CAA (Youth Prog.)	31,500	31,500	0
09 SEOSU (Small Bus. Dev. Ctrs. Prog.)	639,028	639,028	0
10 Community Development (1)	135,000	135,000	0
11 Rural Regional Inc. Program	50,000	50,000	0
12 Community Development Inst.	75,000	66,747	8,253
13 Capital Inv. Bd. - Assoc. Program	50,000	0	50,000
14 Aerospace Cont. Asst. Program	114,443	114,443	0
21 Carryover from FY-94	460,041	459,894	147
Agency Totals	15,582,244	15,192,790	389,454
State Election Board			
01 Special Elections	850,000	0	850,000
01 Duties	5,917,321	3,899,472	2,017,849
02 Duties	57,700	57,560	140
11 Duties	1,552,218	1,552,139	79
12 Duties	1,259,880	1,146,044	113,836
21 Duties	1,348,000	1,208,919	139,081
44 Election Expenses	778,355	778,340	15
Agency Totals	11,763,474	8,642,474	3,121,000
Merit Protection Commission			
01 Duties	502,167	489,340	12,827
11 Duties	70,044	70,044	0
12 Duties	15,000	15,000	0
21 Legal Services	15,000	0	15,000
Agency Totals	602,211	574,384	27,827

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
General Government - continued			
Ethics Commission			
01 Duties	318,693	312,922	5,771
11 Duties	<u>3,933</u>	<u>3,932</u>	<u>1</u>
Agency Totals	<u>322,626</u>	<u>316,854</u>	<u>5,772</u>
Auditor & Inspector			
01 Duties	3,432,469	3,432,468	1
02 County Gov. Pers. Educ. & Trng.	383,591	383,591	0
03 Uniform Computer System	45,000	45,000	0
04 Purchase of Computer Equipment	25,000	24,152	848
11 Purchase of Computer Equipment	125,000	124,997	3
12 Duties	365	365	0
13 Duties	<u>762</u>	<u>762</u>	<u>0</u>
Agency Totals	<u>4,012,187</u>	<u>4,011,335</u>	<u>852</u>
Governor			
01 Duties	1,978,924	1,978,922	2
02 Mansion Allowance	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Agency Totals	<u>2,013,924</u>	<u>2,013,922</u>	<u>2</u>
Senate			
01 Operations	7,470,831	6,837,885	632,946
02 Duties	<u>109,380</u>	<u>0</u>	<u>109,380</u>
Agency Totals	<u>7,580,211</u>	<u>6,837,885</u>	<u>742,326</u>
House of Representatives			
01 Operations	11,082,178	9,918,705	1,163,473
02 Statutes	350,000	89,725	260,275
03 Duties	<u>82,928</u>	<u>0</u>	<u>82,928</u>
Agency Totals	<u>11,515,106</u>	<u>10,008,430</u>	<u>1,506,676</u>
Legislative Service Bureau			
01 Operations	2,847,709	238,097	2,609,612
02 Duties	<u>17,658</u>	<u>0</u>	<u>17,658</u>
Agency Totals	<u>2,865,367</u>	<u>238,097</u>	<u>2,627,270</u>
Lieutenant Governor			
01 Duties	277,912	229,856	48,056
11 Duties	213,290	211,850	1,440
21 Duties	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Agency Totals	<u>511,202</u>	<u>441,706</u>	<u>69,496</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
General Government - continued			
Office of Personnel Management			
01 Duties	4,307,878	4,157,878	150,000
11 Duties	300,000	300,000	0
Agency Totals	4,607,878	4,457,878	150,000
Department of Central Services			
01 Asbestos Abatement	936,403	926,889	9,514
01 Duties	5,366,078	4,797,999	568,079
02 Building and Facility Revolving Fund (1)	3,936,037	3,936,037	0
03 Duties	376,554	376,554	0
04 Veterans Memorial	5,000	5,000	0
05 Hissom Memorial	200,000	187,544	12,456
11 Duties	529,673	485,714	43,959
11 Duties	208,554	208,554	0
51 Arch. & Engin. for Sears Bldg.	100,000	100,000	0
Agency Totals	11,658,299	11,024,291	634,008
Secretary of State			
01 Operations	197,314	187,619	9,695
02 Volunteerism	122,400	72,974	49,426
03 Administrative Rules	135,000	85,578	49,422
11 Duties	92,558	92,558	0
12 Duties	120,984	20,984	100,000
13 Duties	47,248	33,627	13,621
22 Ballot Titles	10,000	10,000	0
Agency Totals	725,504	503,340	222,164
Tax Commission			
01 Visual Inspection/Mass Appraisal (1)	1,000,000	1,000,000	0
02 Revenue Estimates	100,000	100,000	0
03 County Reimbursement (1)	647,543	647,543	0
12 Revenue Estimating System	2,122	2,122	0
30 Duties	44,939,065	44,215,382	723,683
31 Duties	363,924	363,924	0
Agency Totals	47,052,654	46,328,971	723,683
State Treasurer			
01 Duties	3,211,139	3,107,068	104,071
01 State Land Reimbursement (1)	100,000	100,000	0
02 Bank Service Charges	615,000	607,177	7,823
11 Duties	210,000	207,210	2,790
13 Bank Service Charges	85,000	85,000	0
Agency Totals	4,221,139	4,106,455	114,684
General Government Totals	134,174,541	122,948,446	11,226,095

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
HEALTH SERVICES			
Health Department			
01 Operations	30,717,898	29,629,042	1,088,856
02 Eldercare Program (1)	5,388,995	5,388,995	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 Sickie Cell Research Foundation	104,000	104,000	0
09 Emerson Teen Program	135,360	135,360	0
10 Alzheimer's Research Advisory Com.	55,475	55,475	0
11 Tolliver Alternative Care Center	46,599	46,597	2
12 Child Abuse Prevention (1)	1,481,221	1,481,221	0
13 Duties	1,222,679	1,219,207	3,472
30 Operations	390,000	385,614	4,386
45 Duties and Responsibilities	430,735	413,172	17,563
47 Emerson Teen Parent	8,048	8,048	0
Agency Totals	<u>40,681,709</u>	<u>39,567,430</u>	<u>1,114,279</u>
Department of Mental Health			
01 Operations	106,915,931	106,414,560	501,371
02 Duties	3,927,791	3,927,791	0
21 Central Office	18,878	18,878	0
22 State Hospitals	76,326	76,326	0
23 State Community Mental Health Centers (CMCH)	4,248	4,248	0
24 Alcohol & Drug	16,574	16,574	0
25 Private CMHC's	39,625	39,625	0
26 Private Alcohol & Drug Prog.	91,060	91,060	0
27 Domestic Programs	5	5	0
28 Data Processing	81,739	81,739	0
29 Residential Care Programs	9,575	9,575	0
30 Operations	2,800,000	2,800,000	0
30 Duties	410,000	409,321	679
Agency Totals	<u>114,391,752</u>	<u>113,889,702</u>	<u>502,050</u>
Health Services Totals	<u>155,073,461</u>	<u>153,457,132</u>	<u>1,616,329</u>
LEGAL AND JUDICIARY			
Attorney General			
01 Duties	4,037,501	3,875,915	161,586
02 Public Relations Board	40,000	40,000	0
03 Duties	60,737	60,737	0
04 Civil Litigation Division	89,830	85,927	3,903
11 Duties	292,135	292,135	0
12 Duties	16,252	16,252	0
22 Evidence Fund	150,000	150,000	0
44 Census Litigation	99,379	14,922	84,457
Agency Totals	<u>4,785,834</u>	<u>4,535,888</u>	<u>249,946</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Legal and Judiciary - continued			
Court of Criminal Appeals			
01 Duties	1,736,022	1,692,364	43,658
02 Duties	30,631	30,631	0
03 FY-93 Legal Fees	178,665	178,665	0
04 Court Backlog	301,420	301,420	0
05 Update Jury Instructions	30,000	24,155	5,845
11 Duties	21,483	21,483	0
11 Harris Case Backlog	128	128	0
12 Duties	67,638	67,638	0
Agency Totals	2,365,987	2,316,484	49,503
District Courts			
01 Duties	8,765,175	8,765,175	0
01 Duties	10,153,354	9,797,084	356,270
02 Duties	2,257,440	2,257,440	0
11 Duties	318,666	318,660	6
11 Duties	4,223,027	4,223,027	0
22 Duties	1,736	1,736	0
Agency Totals	25,719,398	25,363,122	356,276
District Attorneys Council			
01 Duties	23,668,102	23,420,737	247,365
01 Witness Fees	380,000	380,000	0
02 Duties	146,071	0	146,071
02 Evidence Fund (1)	25,000	25,000	0
11 Duties	269,008	269,008	0
11 Duties	29,358	29,358	0
Agency Totals	24,517,539	24,124,103	393,436
Workers' Compensation Court			
01 Duties	3,428,968	3,427,544	1,424
02 Duties	200,533	191,528	9,005
10 Physician Advisory Committee	86,957	84,480	2,477
20 Independent Medical Examiners	14,442	14,103	339
23 Duties	44,345	44,317	28
30 Counselor's Program	101,589	101,393	196
40 Judges Per diem	25,000	24,902	98
Agency Totals	3,901,834	3,888,267	13,567
Supreme Court			
01 Duties	3,685,499	3,470,496	215,003
01 Duties	304,000	304,000	0
01 Operations	3,546,169	3,516,186	29,983
01 Supreme Court Revolving Fund (1)	896,567	896,567	0
02 Duties	333,824	321,689	12,135
11 Duties	234,392	234,242	150
Agency Totals	9,000,451	8,743,180	257,271

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Legal and Judiciary - continued			
Indigent Defense System			
01 Duties	8,297,624	8,264,830	32,794
02 Duties	36,795	36,795	0
11 Duties	<u>64,526</u>	<u>64,346</u>	<u>180</u>
Agency Totals	<u>8,398,945</u>	<u>8,365,971</u>	<u>32,974</u>
Legal and Judiciary Totals	<u>78,689,988</u>	<u>77,337,015</u>	<u>1,352,973</u>
MUSEUMS			
J. M. Davis Memorial Commission			
01 Operations	336,919	336,896	23
02 Duties	<u>6,687</u>	<u>6,687</u>	<u>0</u>
Agency Totals	<u>343,606</u>	<u>343,583</u>	<u>23</u>
Historical Society			
01 Gen. Ops. - Personal Services	1,224,037	1,205,587	18,450
02 Gen. Ops. - Personal Services	133,570	128,942	4,628
03 Sites & Museums - Personal Services	2,367,615	2,334,704	32,911
04 Sites & Museums - Other Operating Expenses	551,484	542,598	8,886
05 Historical Preservation - Personal Service	114,064	112,570	1,494
06 Historical Preservation - Other Operating Expenses	9,544	8,993	551
07 Living History Grants	50,000	39,688	10,312
08 Battlefield Survey	20,000	0	20,000
09 Battlefield Survey	18,775	18,775	0
11 Carryover from FY-94 (194-01)	1,522	1,522	0
12 Carryover from FY-94 (194-02)	698	698	0
13 Carryover from FY-94 (194-03)	10,270	10,266	4
14 Carryover from FY-94 (194-04)	942	942	0
15 Carryover from FY-94 (194-05)	443	443	0
16 Carryover from FY-94 (194-06)			
Agency Totals	<u>4,502,964</u>	<u>4,405,728</u>	<u>97,236</u>
Will Rogers Memorial Commission			
01 Operations	487,932	487,929	3
02 Duties	<u>13,936</u>	<u>13,859</u>	<u>77</u>
Agency Totals	<u>501,868</u>	<u>501,788</u>	<u>80</u>
Museums Totals	<u>5,348,438</u>	<u>5,251,099</u>	<u>97,339</u>
NATURAL RESOURCES			
Department of Agriculture			
01 Administration Division	2,045,417	2,018,511	26,906
04 AGLINK/Mediation Program	163,386	163,386	0
05 National Wheat Harvest Festival	10,000	10,000	0
06 Poultry Show	5,000	5,000	0
07 Center for Intl. Trade Program	80,000	60,000	20,000
09 Statistical Reporting	72,731	72,731	0

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Natural Resources - continued			
10 Animal Diagnostic Lab.	47,525	47,525	0
11 Forestry Division	4,401,979	4,401,793	186
14 Dry Fire Hydrant Program	50,000	50,000	0
15 Rural Fire Protection Program	200,000	199,519	481
16 Wheat Root Rot & Field Dem. Research	20,645	17,488	3,157
17 Tick Research	50,970	50,970	0
18 Peanut Pod Rot/Field Demo. Research	35,001	35,001	0
19 Rural Fire Dept. Operational Grants	200,000	199,492	508
21 Animal Industry Division	3,589,422	3,517,011	72,411
22 Brucellosis Depopulation & related expenses	142,575	120,641	21,934
24 Statewide Fin. Mgmt. Assistance Program	117,562	117,562	0
27 Poultry Research & Dis. Ctrl. & Vet.	237,625	237,625	0
30 Carryover from FY-94	165,238	165,238	0
31 Market Development Division	554,133	551,441	2,692
36 Rural Firefighter Coordinator	494,000	494,000	0
37 Rural Development Services	49,489	49,489	0
41 Plant Ind. and Consumer Serv. Division	1,017,192	1,017,192	0
51 Predatory Animal Control Division	517,174	517,174	0
67 Agricultural Laboratory Division	1,319,311	1,229,809	89,502
Agency Totals	15,586,375	15,348,598	237,777
Department of Environmental Quality			
01 Operations	7,072,726	6,869,512	203,214
02 Adjustment to SB 896	275,004	221,502	53,502
03 Carryover from FY-94	200,700	195,837	4,863
Agency Totals	7,548,430	7,286,851	261,579
Tourism & Recreation			
01 Division of Administration	1,917,328	1,917,328	0
02 Data Processing	526,849	522,549	4,300
03 Division of Parks	12,830,112	12,827,945	2,167
04 Division of Planning & Development	801,677	753,934	47,743
05 Division of State Resorts	1,259,777	1,231,147	28,630
06 Division of Marketing Services	2,062,087	2,062,086	1
07 Traveler Information Centers	794,597	752,238	42,359
08 Oklahoma Today Magazine	231,153	231,123	30
09 Multi-County Organizations	764,745	762,245	2,500
10 Scenic River Commission (1)	276,554	276,554	0
11 Tsa-La-Gi "Theme" Park	37,575	37,575	0
12 Nat'l Indian Arts and Crafts	30,000	30,000	0
13 Red Man Bass Festival	25,000	25,000	0
14 Summer Arts Institute	39,600	39,600	0
15 North Cent. Amer. OK Botanical	25,000	25,000	0
16 Western Plains Indians Promotion	44,000	44,000	0
17 Jazz Hall of Fame	125,000	125,000	0
18 Shakespearean Festival	30,000	30,000	0
19 Comp. Fin. Mgmt. Reporting System	342,000	290,788	51,212
40 Carryover from FY-94	139,051	138,995	56
Agency Totals	22,302,105	22,123,107	178,998

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Natural Resources - continued			
Conservation Commission			
01 Watershed Maint. and Safety	600,000	600,000	0
01 Administration	370,761	370,761	0
02 Watershed Planning and Development	80,714	80,714	0
03 District Employees Benefits	791,000	791,000	0
04 Field Service	3,652,872	3,652,872	0
05 Complaint Database Mgmt. System	36,000	36,000	0
06 Water Quality Cost Share Program	65,000	65,000	0
07 Carryover	13,499	13,499	0
Agency Totals	<u>5,609,846</u>	<u>5,609,846</u>	<u>0</u>
Water Resources Board			
01 Operations	<u>3,447,074</u>	<u>3,253,022</u>	<u>194,052</u>
Agency Totals	<u>3,447,074</u>	<u>3,253,022</u>	<u>194,052</u>
Natural Resources Totals	<u>54,493,830</u>	<u>53,621,424</u>	<u>872,406</u>
PUBLIC SAFETY AND DEFENSE			
Military Department			
10 Personal Services	2,675,696	2,675,529	167
30 Other Operating Expenses	<u>1,338,369</u>	<u>1,150,771</u>	<u>187,598</u>
Agency Totals	<u>4,014,065</u>	<u>3,826,300</u>	<u>187,765</u>
A.B.L.E. Commission			
10 Personal Services	2,664,970	2,664,970	0
30 Other Operating Expenses	<u>624,940</u>	<u>624,940</u>	<u>0</u>
Agency Totals	<u>3,289,910</u>	<u>3,289,910</u>	<u>0</u>
Department of Corrections			
01 Community Sentencing Program	1,600,000	1,596,405	3,595
02 Expand Work Centers	400,000	392,390	7,610
03 General Operating Expenses	5,000,000	5,000,000	0
11 General Operating Expenses	793,000	793,000	0
30 General Operating Expenses	167,183,728	165,417,288	1,766,440
31 General Operating Expenses	10,982,993	10,982,923	70
34 General Expenditures	479,536	479,525	11
50 General Operations	1,944,273	1,942,544	1,729
51 Fully fund FY-95 Payroll	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Agency Totals	<u>189,383,530</u>	<u>187,604,075</u>	<u>1,779,455</u>
Pardon & Parole Board			
10 Personal Services	1,412,692	1,235,225	177,467
20 General Operations	30,656	30,656	0
30 Other Operating Expenses	<u>108,277</u>	<u>108,096</u>	<u>181</u>
Agency Totals	<u>1,551,625</u>	<u>1,373,977</u>	<u>177,648</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Public Safety and Defense - continued			
State Bureau of Investigation			
10 Personal Services	6,618,668	6,611,985	6,683
30 Other Operating Expenses	1,620,955	1,585,697	35,258
31 General Operating Expenses	19,500	19,490	10
Agency Totals	8,259,123	8,217,172	41,951
Civil Emergency Management			
10 Personal Services	330,000	329,989	11
30 Other Operating Expenses	166,329	166,329	0
Agency Totals	496,329	496,318	11
State Fire Marshall			
10 Personal Services	801,556	784,216	17,340
11 Personal Services	5,019	5,019	0
30 Other Operating Expenses	204,514	125,893	78,621
31 Other Operating Expenses	94,981	94,981	0
Agency Totals	1,106,070	1,010,109	95,961
Board of Medicolegal Investigations			
01 Operations	2,279,961	2,273,613	6,348
03 Duties	31,665	9,596	22,069
50 Duties	8,669	8,669	0
Agency Totals	2,320,295	2,291,878	28,417
Council on Law Enforcement, Education & Training			
	273,413	260,736	12,677
10 Personal Services	1,068,694	1,046,463	22,231
11 Personal Services	42,661	36,950	5,711
12 General Expenses	97,301	65,921	31,380
30 Other Operating Expenses	460,339	382,901	77,438
31 Other Operating Expenses	72,195	64,062	8,133
31 General Expenses	128,941	114,236	14,705
32 Other Operating Expenses	73,170	68,187	4,983
34 General Expenses			
Agency Totals	2,216,714	2,039,456	177,258
Bureau of Narcotics & Dangerous Drugs			
10 Personal Services	2,962,481	2,706,191	256,290
11 Personal Services	116,958	116,958	0
30 Other Operating Expenses	725,120	725,120	0
Agency Totals	3,804,559	3,548,269	256,290
Department of Public Safety			
02 Purchase Motor Vehicles	1,500,000	1,497,566	2,434
21 General Operations	47,001,150	47,001,150	0
22 General Operations	1,770,072	1,770,072	0

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Public Safety and Defense - continued			
31 General Operations	174,914	174,914	0
32 General Operating Expenses	<u>371,174</u>	<u>371,174</u>	<u>0</u>
Agency Totals	<u>50,817,310</u>	<u>50,814,876</u>	<u>2,434</u>
Public Safety and Defense Totals	<u>267,259,530</u>	<u>264,512,340</u>	<u>2,747,190</u>
REGULATORY SERVICES			
State Banking Department			
01 SB 896 - Operations Adjustment	2,187,427	2,187,413	14
02 Duties	28,442	28,442	0
03 Carryover from FY-94	<u>140,703</u>	<u>140,703</u>	<u>0</u>
Agency Totals	<u>2,356,572</u>	<u>2,356,558</u>	<u>14</u>
Department of Mines			
01 Net SB 896 Operating Approp.	<u>907,321</u>	<u>907,321</u>	<u>0</u>
Agency Totals	<u>907,321</u>	<u>907,321</u>	<u>0</u>
Corporation Commission			
01 Operations	1,721,188	1,658,666	62,522
02 Operations (2)	2,000,000	2,000,000	0
03 Carryover from FY-94	17,154	17,154	0
04 Supplemental for Prev. Furlough	<u>388,000</u>	<u>388,000</u>	<u>0</u>
Agency Totals	<u>4,126,342</u>	<u>4,063,820</u>	<u>62,522</u>
Horse Racing Commission			
01 Operations	1,974,737	1,889,295	85,442
02 Operations	38,551	38,551	0
03 Carryover from FY-94	<u>34,772</u>	<u>34,748</u>	<u>24</u>
Agency Totals	<u>2,048,060</u>	<u>1,962,594</u>	<u>85,466</u>
State Insurance Department			
01 Operations	2,407,024	2,199,560	207,464
02 General Operations	70,608	70,608	0
03 Carryover from FY-94	<u>450,000</u>	<u>450,000</u>	<u>0</u>
Agency Totals	<u>2,927,632</u>	<u>2,720,168</u>	<u>207,464</u>
Department of Labor			
01 Operations	1,710,000	1,580,243	129,757
01 Operations	1,062,783	1,045,435	17,348
02 Operations	188,386	188,386	0
02 Prevailing Wage Unit	275,000	252,071	22,929
03 Operations	159,785	159,781	4
04 Carryover from FY-94	12,038	11,751	287
11 General Operations	<u>79,356</u>	<u>77,105</u>	<u>2,251</u>
Agency Totals	<u>3,487,348</u>	<u>3,314,772</u>	<u>172,576</u>

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Regulatory Services - continued			
Liquified Petroleum Gas Board			
01 Operations	390,868	349,736	41,132
Agency Totals	390,868	349,736	41,132
Securities Commission			
01 Operations	520,279	520,279	0
12 Carryover from FY-94	69,000	69,000	0
Agency Totals	589,279	589,279	0
Commission on Consumer Credit			
01 Operations	665,643	628,332	37,311
02 Operations	10,009	7,427	2,582
03 Carryover from FY-94	38,466	19,130	19,336
Agency Totals	714,118	654,889	59,229
Regulatory Services Total	17,547,540	16,919,137	628,403
SOCIAL SERVICES			
Commission on Children and Youth			
10 Operations	1,281,333	1,227,425	53,908
30 Operations	14,271	14,271	0
40 Carryover for FY-95	42,900	42,900	0
Agency Totals	1,338,504	1,284,596	53,908
Office of Handicapped Concerns			
01 Operations	283,570	251,131	32,439
20 Duties	11,936	7,089	4,847
Agency Totals	295,506	258,220	37,286
Human Rights Commission			
10 Operations	676,634	676,634	0
Agency Totals	676,634	676,634	0
Indian Affairs Commission			
02 Duties	29,432	26,213	3,219
10 Operations	172,262	144,902	27,360
30 Duties	4,500	4,500	0
Agency Totals	206,194	175,615	30,579

OKLAHOMA

Schedule of Expenditures and Intra-Agency Transfers - Detail Budget to Actual Comparison (Non-GAAP Budgetary Basis) General Fund For the Fiscal Year Ended June 30, 1995

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Social Services - continued			
Department of Veterans Affairs			
02 Operations	1,000,000	1,000,000	0
10 Operations	14,700,507	14,700,507	0
30 Duties	531,176	531,176	0
Agency Totals	<u>16,231,683</u>	<u>16,231,683</u>	<u>0</u>
Department of Human Services			
01 Operations - DHS (1)	607,330,288	607,330,288	0
02 Duties (1)	13,958,381	13,958,381	0
03 Medicaid Program (1)	200,000	200,000	0
03 Operations - DHS (1)	10,000,000	10,000,000	0
05 Juvenile Justice Detention Beds (1)	500,000	500,000	0
06 Delinquency & Youth Gang Inter. (1)	500,000	500,000	0
03 Operations - DHS (1)	15,000,000	15,000,000	0
Agency Totals	<u>647,488,669</u>	<u>647,488,669</u>	<u>0</u>
J. D. McCarty Center for Handicapped Children			
02 Operations	500,000	500,000	0
10 Operations	460,000	460,000	0
30 Duties	412,126	412,126	0
Agency Totals	<u>1,372,126</u>	<u>1,372,126</u>	<u>0</u>
Department of Rehabilitative Services			
03 Operations - Rehab. Svcs. (1)	18,153,177	18,153,177	0
04 Duties - Rehab. Svcs. (1)	474,222	474,222	0
04 Operations - Rehab. Svcs. (1)	3,000,000	3,000,000	0
Agency Totals	<u>21,627,399</u>	<u>21,627,399</u>	<u>0</u>
Health Care Authority			
01 Operations (1)	422,800	422,800	0
02 Duties (1)	6,176,957	6,176,957	0
Agency Totals	<u>6,599,757</u>	<u>6,599,757</u>	<u>0</u>
University Hospitals Authority			
01 Operations	26,076,815	23,830,025	2,246,790
02 Duties	299,806	0	299,806
03 Poison Control Center	100,000	100,000	0
Agency Totals	<u>26,476,621</u>	<u>23,930,025</u>	<u>2,546,596</u>
Social Services Total	<u>722,313,093</u>	<u>719,644,724</u>	<u>2,668,369</u>

	GENERAL FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
TRANSPORTATION			
Department of Transportation			
01 Other Operating Expenses (1)	169,877,376	169,877,376	0
02 Other Operating Expenses (1)	<u>37</u>	<u>37</u>	<u>0</u>
Agency Totals	<u>169,877,413</u>	<u>169,877,413</u>	<u>0</u>
Transportation Total	<u>169,877,413</u>	<u>169,877,413</u>	<u>0</u>
GENERAL FUND TOTALS	<u>\$ 3,152,773,584</u>	<u>\$ 3,121,479,259</u>	<u>\$ 31,294,325</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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