



maximus

Central Services Statewide Cost Allocation Plan State of Oklahoma

FY 2023 for FY 2025
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2023



**Central Services
Statewide Cost Allocation Plan
State of Oklahoma**

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Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2023



TITLE 2 OF THE CFR, PART 200 CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the indirect cost rate plan submitted herewith and to the best of my knowledge and belief.

1. All costs included in this plan dated May 6, 2024 to establish cost allocations or billings for fiscal year ended June 30, 2023 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.
3. The covered telecommunications and video surveillance services or equipment mentioned in Section 889 of the National Defense Authorization Act of 2019 and covered at §2 CFR Part 200.216, which are unallowable, were not charged as part of the indirect cost proposal directly or indirectly to Federal awards.

I declare that the foregoing is true and correct.

State of Oklahoma

Government Unit

Signature

Felicia Clark

Name of Official

State Comptroller

Title

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

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Section A: Cost Allocation Methodology and Process

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for STATE OF OKLAHOMA. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2023.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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Cost Allocation Methodology and Process

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

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Cost Allocation Methodology and Process**

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the Allocated Costs for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the Base Year Estimated Costs for the fiscal year that have been used for the current period. The Roll Forward column is calculated by subtracting the Base Year Estimated Costs column (second column) from the Allocated Costs column for the current period (first column).

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Cost Allocation Methodology and Process

The Fixed Costs column is calculated by adding in the Allocated Costs column for the current fiscal year and the Roll Forwards column. The Proposed Costs Future Period column is the resulting sum of the Fixed Costs and any adjustments from the Adjustments column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (Proposed Costs Future Period) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive

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Cost Allocation Methodology and Process

benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

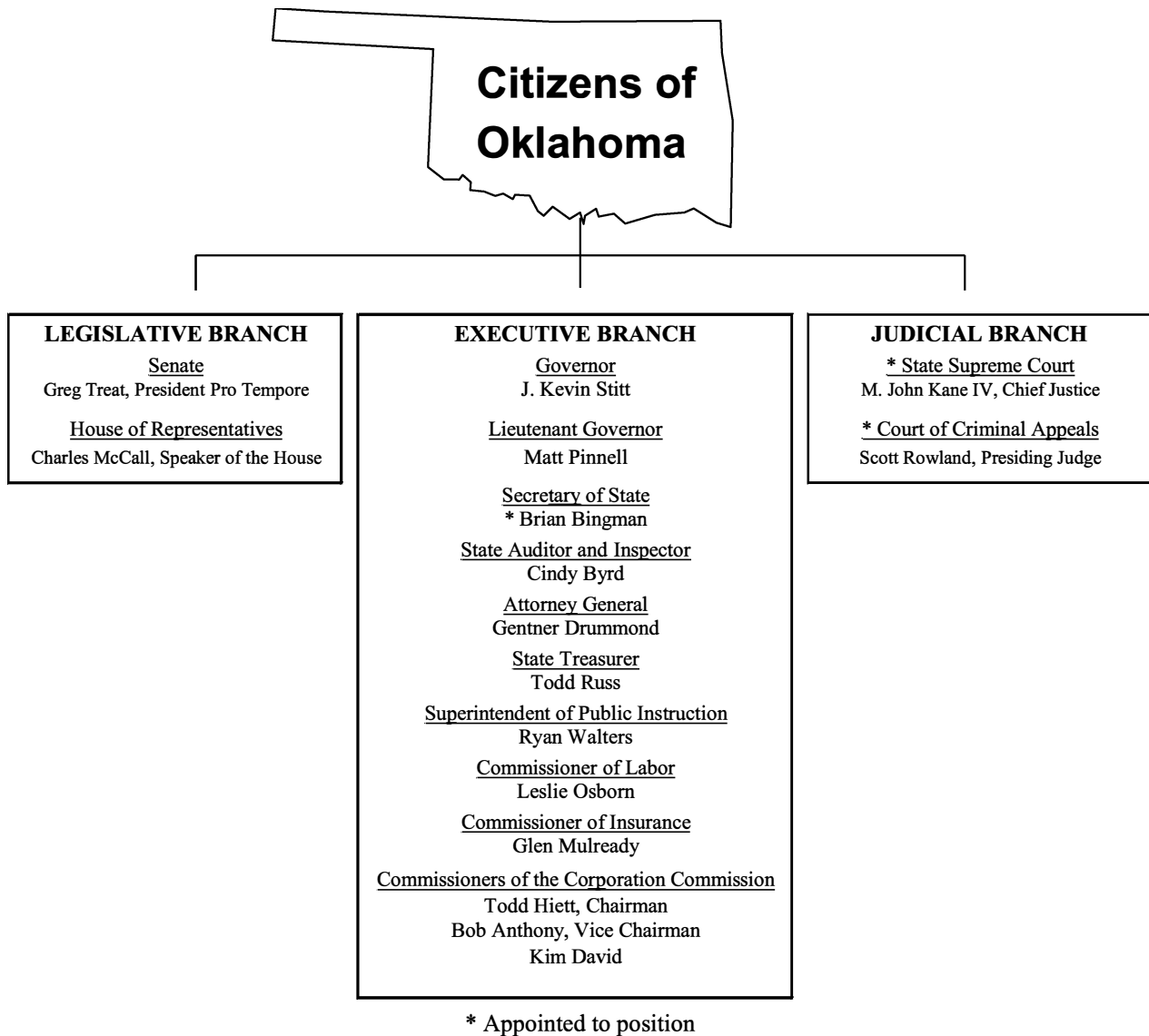
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

Selected Oklahoma State Officials



CABINET DEPARTMENT SECRETARIES		
Agriculture	Human Services Licensing &	Tourism, Wildlife,
Budget	Regulation	& Heritage
Commerce	Public Safety	Transportation
Education	Operations & Government	Veterans Affairs
Energy & Environment	Efficiency	& Military
Health & Mental Health	State Affairs	Workforce Development

The cabinet secretaries are appointed by the governor with the approval of the Senate. Many of the secretaries are also heads of the executive branch agencies. State agencies are assigned to a cabinet department by the governor. Officials, cabinet department secretaries, and agencies are as of date of publication.

Section C: Cost Allocation Plan

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Schedule A - Allocated Costs By Department

Central Service Departments	DCAM Facilities Svcs (2000004)	DCAM Risk Mgmt (2000011)	DCAM Fed Surplus Prop (2000007)	DCAM Const & Property (2000001)	DCAM Central Printing (2000003)
Equipment Depreciation	0	0	0	0	0
Building Costs	16,816	0	0	0	0
OMES Administration	306,377	45,286	24,385	0	38,319
Budget Division	0	0	0	0	0
Central Accounting	0	0	0	0	0
Financial Center for Excellence	0	0	0	0	0
OMES DCAM Admin	14,824	2,191	1,180	0	1,854
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	0
Human Capital Mgmt Training	0	0	0	0	0
Civil Services Division	0	0	0	0	0
Treasurer (740)	0	0	0	0	0
Allocated Costs for Fiscal 2023	338,017	47,477	25,565	0	40,173
Roll Forwards	67,770	(2,184)	31	(1,187)	9,832
Fixed Costs	405,788	45,293	25,595	(1,187)	50,005

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Schedule A - Allocated Costs By Department

Central Service Departments	DCAM Fleet (MP) (2000010)	DCAM Other	Agency Business Svcs (ABS)	Shared Payroll Services	OMES ISD
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	27,868	31,352	64,446	0	2,366,997
Budget Division	0	0	0	0	0
Central Accounting	0	0	0	55,255	0
Financial Center for Excellence	0	0	0	0	0
OMES DCAM Admin	1,348	1,517	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	0
Human Capital Mgmt Training	0	0	0	0	0
Civil Services Division	0	0	0	0	0
Treasurer (740)	0	0	0	0	0
Allocated Costs for Fiscal 2023	29,217	32,869	64,446	55,255	2,366,997
Roll Forwards	(24,738)	(843)	16,469	19,804	603,831
Fixed Costs	4,478	32,026	80,914	75,060	2,970,827

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FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	OSU 010	OSU Exp Station 011	OSU Extension Div 012	OSU Tech Branch 013	OSU Veterinary Medicine 014
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	647	323	647	323	647
Central Accounting	361,615	8,788	5,685	5,418	8,466
Financial Center for Excellence	316,867	9,909	6,410	6,109	9,545
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	0
Human Capital Mgmt Training	0	0	0	0	0
Civil Services Division	8,176	0	0	0	0
Treasurer (740)	109,619	1,530	541	1,883	1,459
Allocated Costs for Fiscal 2023	796,924	20,550	13,282	13,733	20,116
Roll Forwards	211,478	8,856	5,043	4,655	7,064
Fixed Costs	1,008,401	29,406	18,325	18,388	27,180

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Schedule A - Allocated Costs By Department

Central Service Departments	OSU Ok City 015	OSU Tulsa 016	Accountancy Board 020	Abstractors Board 022	Military Dept 025
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	323	647	1,492	1,169	9,408
Central Accounting	3,574	3,229	1,283	756	32,142
Financial Center for Excellence	4,029	3,641	1,325	830	32,304
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	100	37	6,439
Interagency Mail	0	0	32	477	83
Human Capital Mgmt Training	0	0	914	166	8,185
Civil Services Division	0	0	11	2	7,470
Treasurer (740)	944	722	3,616	125	3,700
Allocated Costs for Fiscal 2023	8,871	8,238	8,774	3,563	99,730
Roll Forwards	895	1,468	3,083	141	15,359
Fixed Costs	9,766	9,706	11,857	3,704	115,088

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Schedule A - Allocated Costs By Department

Central Service Departments	ABLE 030	Boll Weevil 039	Agriculture Food & Forestry 040	Western OK State College 041	Anatomical Board 044
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	2,658	2,015	24,806	323	0
Central Accounting	2,265	788	15,228	9,469	0
Financial Center for Excellence	2,129	824	13,212	9,297	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	997	199	348	0	0
Interagency Mail	51	0	148	0	0
Human Capital Mgmt Training	1,579	1,911	35,731	0	0
Civil Services Division	7,154	6	3,914	124	0
Treasurer (740)	6,922	189	5,863	7,874	0
Allocated Costs for Fiscal 2023	23,754	5,932	99,249	27,086	0
Roll Forwards	415	(419)	17,276	2,855	(8)
Fixed Costs	24,169	5,512	116,526	29,942	(8)

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Schedule A - Allocated Costs By Department

Central Service Departments	Board of Architects 045	Indigents Defense System 047	Attorney General 049	Arts Council 055	Aeronautics Commission 060
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	1,169	7,397	12,712	5,230	5,627
Central Accounting	1,047	8,374	11,458	4,595	2,282
Financial Center for Excellence	1,135	8,028	10,690	4,989	2,425
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	532	413	205	367	0
Interagency Mail	376	0	524	508	385
Human Capital Mgmt Training	291	5,734	7,894	3,365	1,911
Civil Services Division	4	127	201	17	13
Treasurer (740)	2,816	1,287	2,926	295	399
Allocated Costs for Fiscal 2023	7,370	31,360	46,610	19,365	13,042
Roll Forwards	31	9,598	12,208	9,302	5,719
Fixed Costs	7,400	40,957	58,818	28,667	18,760

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Schedule A - Allocated Costs By Department

Central Service Departments	Banking Dept 065	Broadband 085	Bldg Bonds Commission 091	Tobacco Settlement Trust 092	Cameron University 100
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	1,169	14,983	0	2,829	647
Central Accounting	2,712	519	0	6,241	30,165
Financial Center for Excellence	2,632	515	0	6,693	28,945
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	890	326	0	736	0
Interagency Mail	344	0	0	12	0
Human Capital Mgmt Training	2,701	665	0	4,238	0
Civil Services Division	38	6	0	31	456
Treasurer (740)	2,107	20	0	160	14,868
Allocated Costs for Fiscal 2023	12,593	17,033	0	20,940	75,081
Roll Forwards	3,840	0	(9)	2,387	18,512
Fixed Costs	16,433	17,033	(9)	23,328	93,592

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Schedule A - Allocated Costs By Department

Central Service Departments	Capital Improvements Authority 105	Carl Albert State College 108	Univ of Central OK 120	Dept of Mines 125	Commission on Children & Youth 127
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	7,610	970	970	3,627	4,468
Central Accounting	3,709	18,141	89,212	1,792	2,774
Financial Center for Excellence	4,182	18,215	83,688	1,813	2,846
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	30	0	0	89	191
Interagency Mail	0	0	0	10	25
Human Capital Mgmt Training	0	0	0	582	1,745
Civil Services Division	0	201	1,520	19	25
Treasurer (740)	62	11,630	8,457	2,037	249
Allocated Costs for Fiscal 2023	15,593	49,157	183,847	9,968	12,323
Roll Forwards	699	14,614	37,662	1,341	2,875
Fixed Costs	16,291	63,772	221,509	11,310	15,197

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Central Service Departments	Corrections 131	Board of Podiatric Med Exam 140	Board of Chiropractor Exam 145	Board of Behavioral Health 148	Univ of Science & Arts 150
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	15,976	566	1,576	1,576	323
Central Accounting	135,664	39	642	1,663	14,760
Financial Center for Excellence	104,881	44	702	1,842	14,519
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	1,752	0	30	291	0
Interagency Mail	551	0	19	460	0
Human Capital Mgmt Training	318,794	0	0	166	0
Civil Services Division	83,392	0	2	3	191
Treasurer (740)	39,647	146	1,644	3,994	8,201
Allocated Costs for Fiscal 2023	700,658	794	4,617	9,995	37,994
Roll Forwards	341,397	143	1,377	4,269	11,111
Fixed Costs	1,042,054	938	5,993	14,265	49,106

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Central Service Departments	Commerce 160	Connors State College 165	Construction Industries Board 170	Corporation Commission 185	Board of Cosmetology 190
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	15,230	2,910	4,657	11,413	829
Central Accounting	16,525	11,397	7,365	22,187	2,255
Financial Center for Excellence	17,194	11,522	7,963	19,055	2,394
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	1,850	0	4,758	12,613	208
Interagency Mail	54	0	63,115	683	41,839
Human Capital Mgmt Training	11,426	0	956	40,052	706
Civil Services Division	129	119	31	536	13
Treasurer (740)	772	7,854	6,477	27,670	8,229
Allocated Costs for Fiscal 2023	63,180	33,804	95,321	134,210	56,472
Roll Forwards	17,911	7,264	25,153	49,148	10,441
Fixed Costs	81,092	41,068	120,473	183,359	66,913

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Central Service Departments	Court of Criminal Appeals 199	JM Davis Museum 204	Board of Dentistry 215	District Courts 219	District Attorneys Council 220
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	2,784	6,090	930	5,133	11,560
Central Accounting	985	1,109	1,152	7,721	29,059
Financial Center for Excellence	789	1,204	1,233	2,145	22,379
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	40	33	0	675
Interagency Mail	4	0	3	0	144
Human Capital Mgmt Training	42	0	374	249	5,734
Civil Services Division	29	4	6	590	4,492
Treasurer (740)	77	1,856	2,307	700	4,328
Allocated Costs for Fiscal 2023	4,710	10,302	6,038	16,540	78,371
Roll Forwards	981	5,040	2,857	2,664	15,787
Fixed Costs	5,690	15,341	8,894	19,203	94,158

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Central Service Departments	East Central University 230	Eastern OK State College 240	Redlands CC 241	Dept of Education 265	Education TV Authority 266
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	647	647	970	13,436	1,249
Central Accounting	21,886	13,074	7,328	69,159	2,430
Financial Center for Excellence	19,301	12,249	6,734	73,559	2,166
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	9,196	130
Interagency Mail	0	0	0	662	33
Human Capital Mgmt Training	0	0	0	18,447	3,158
Civil Services Division	484	224	137	2,480	52
Treasurer (740)	7,361	6,104	5,775	19,373	471
Allocated Costs for Fiscal 2023	49,678	32,298	20,945	206,313	9,689
Roll Forwards	4,979	6,180	(885)	94,323	(665)
Fixed Costs	54,658	38,479	20,060	300,636	9,023

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Central Service Departments	Election Board 270	Educational Quality & Accountability 275	Funeral Board 285	Employment Security Commission 290	Dept of Environmental Quality 292
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	8,903	2,498	829	2,925	7,856
Central Accounting	4,359	2,337	882	33,168	30,602
Financial Center for Excellence	4,625	2,546	959	32,223	28,915
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	922	157	95	2,800	7,832
Interagency Mail	19,920	12	1,359	100	122
Human Capital Mgmt Training	1,163	42	0	23,807	38,930
Civil Services Division	26	8	3	17,388	503
Treasurer (740)	319	203	2,501	17,662	9,780
Allocated Costs for Fiscal 2023	40,238	7,804	6,628	130,073	124,539
Roll Forwards	(8,998)	695	905	22,590	27,720
Fixed Costs	31,241	8,498	7,533	152,662	152,259

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Central Service Departments	Ethics Commission 296	Auditor & Inspector 300	Governor 305	Pardon & Parole Board 306	Interstate Oil Compact Commission 307
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	5,627	4,937	3,643	2,137	844
Central Accounting	1,113	4,098	1,934	1,592	1,193
Financial Center for Excellence	1,192	3,366	1,873	1,535	1,303
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	23	163	51	169	129
Interagency Mail	399	637	858	5,451	2
Human Capital Mgmt Training	0	2,327	291	2,160	0
Civil Services Division	6	113	28	23	4
Treasurer (740)	2,294	2,337	142	82	35
Allocated Costs for Fiscal 2023	10,654	17,978	8,819	13,151	3,510
Roll Forwards	1,603	5,429	(4,762)	8,885	(82)
Fixed Costs	12,256	23,407	4,058	22,036	3,428

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Central Service Departments	Bureau of Investigation 308	Dept of Emergency Mgmt 309	Fire Marshal 310	Firefighters Pens & Ret Sys 315	Dept of Wildlife Conservation 320
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	3,375	7,791	844	1,639	7,209
Central Accounting	16,432	10,051	1,502	1,047	13,305
Financial Center for Excellence	14,459	10,343	1,511	1,067	11,057
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	1,043	642	5	16	512
Interagency Mail	676	28	4,132	92	36
Human Capital Mgmt Training	25,801	6,066	208	0	37,933
Civil Services Division	366	9,288	16	10	5,996
Treasurer (740)	9,884	467	1,654	14,454	6,928
Allocated Costs for Fiscal 2023	72,036	44,675	9,872	18,325	82,976
Roll Forwards	(2,298)	16,290	1,892	4,123	31,525
Fixed Costs	69,738	60,966	11,764	22,448	114,500

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Central Service Departments	Office of Disability Concerns 326	Dept of Health 340	Chief Medical Examiner 342	Examiners of Perfusionists 343	Dept of Transportation 345
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	3,498	25,383	5,093	1,051	18,540
Central Accounting	1,266	82,441	6,274	37	70,389
Financial Center for Excellence	1,381	69,584	5,745	42	52,900
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	201	3,961	499	0	5,737
Interagency Mail	1	593	1,991	0	216
Human Capital Mgmt Training	125	184,845	13,171	0	218,831
Civil Services Division	4	6,269	3,677	0	22,604
Treasurer (740)	18	31,851	2,911	125	19,753
Allocated Costs for Fiscal 2023	6,493	404,925	39,360	1,255	408,969
Roll Forwards	96	210,712	18,250	662	119,184
Fixed Costs	6,589	615,638	57,610	1,917	528,153

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Central Service Departments	Space Industry Dev Authority 346	Historical Society 350	Horse Racing Commission 353	Energy Resources Board 359	Native American 361
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	2,307	12,383	4,473	1,167	647
Central Accounting	1,732	11,238	1,838	1,554	242
Financial Center for Excellence	1,883	10,969	1,700	1,752	268
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	5	2,534	0	0	0
Interagency Mail	0	90	373	7	0
Human Capital Mgmt Training	249	9,971	1,454	0	0
Civil Services Division	6	3,711	3,591	0	0
Treasurer (740)	324	17,423	13,011	2,009	0
Allocated Costs for Fiscal 2023	6,506	68,318	26,440	6,489	1,158
Roll Forwards	243	40,235	13,217	2,482	416
Fixed Costs	6,749	108,554	39,656	8,971	1,574

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Central Service Departments	Workers Comp Court 369	Industrial Finance Authority 370	Insurance Dept 385	Comp Source 390	Multiple Injury Trust Fund 391
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	2,148	1,169	1,364	0	5,987
Central Accounting	1,033	358	6,435	0	2,208
Financial Center for Excellence	1,098	347	5,957	0	2,396
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	60	0	105	0	86
Interagency Mail	34	46	12,014	0	14,985
Human Capital Mgmt Training	166	457	13,337	0	332
Civil Services Division	6	5	117	0	8
Treasurer (740)	503	362	22,669	0	25,996
Allocated Costs for Fiscal 2023	5,048	2,745	61,998	0	51,998
Roll Forwards	(701)	533	22,396	(241)	(3,292)
Fixed Costs	4,348	3,277	84,393	(241)	48,706

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Central Service Departments	Office of Juvenile Affairs 400	Dept of Labor 405	Commission of the Land Office 410	Council on Law Enfc Educ & Trng 415	Law Enforcement Retirement Sys 416
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	10,229	3,498	1,249	5,780	1,639
Central Accounting	21,914	12,736	4,393	3,421	1,289
Financial Center for Excellence	19,329	13,528	4,339	3,401	1,386
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	303	720	451	627	0
Interagency Mail	54	226	35	0	56
Human Capital Mgmt Training	38,182	7,022	5,152	4,030	166
Civil Services Division	10,291	75	3,613	41	6
Treasurer (740)	3,560	4,780	6,975	4,333	2,150
Allocated Costs for Fiscal 2023	103,863	42,584	26,207	21,633	6,693
Roll Forwards	37,657	10,725	1,692	8,270	1,216
Fixed Costs	141,521	53,309	27,900	29,903	7,909

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Central Service Departments	Langston University 420	Senate 421	House of Representatives 422	Legislative Service Bureau 423	Dept of Libraries 430
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	323	1,983	1,660	2,307	3,144
Central Accounting	25,220	3,973	4,709	1,075	4,624
Financial Center for Excellence	23,967	2,688	2,562	1,024	4,843
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	873
Interagency Mail	0	540	684	0	668
Human Capital Mgmt Training	0	5,983	873	540	3,365
Civil Services Division	402	161	247	17	33
Treasurer (740)	11,031	513	568	72	1,217
Allocated Costs for Fiscal 2023	60,943	15,841	11,303	5,035	18,768
Roll Forwards	20,018	7,920	2,302	1,994	2,365
Fixed Costs	80,960	23,761	13,605	7,029	21,132

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Central Service Departments	Library Record Storage	Lottery Commission 435	Lt Governor 440	LP Gas Res, Mrkt & Safety Comm 444	LPG Board 445
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	0	2,238	2,953	0	844
Central Accounting	0	7,574	964	0	1,379
Financial Center for Excellence	0	8,177	1,026	0	1,466
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	1,061	28	0	63
Interagency Mail	0	3,389	91	3,459	0
Human Capital Mgmt Training	0	1,496	83	0	0
Civil Services Division	0	33	5	0	8
Treasurer (740)	0	4,161	15	0	4,055
Allocated Costs for Fiscal 2023	0	28,128	5,166	3,459	7,815
Roll Forwards	(7)	11,177	1,934	3,455	2,198
Fixed Costs	(7)	39,305	7,101	6,915	10,013

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Central Service Departments	Board of Lic Alcohol & Drug Cnsl 448	Board of Med Licensure & Supr 450	Mental Health & Substance Abuse 452	Medical Marijuana 455	Rogers State University 461
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	829	566	23,119	323	647
Central Accounting	499	2,163	74,539	4,002	18,895
Financial Center for Excellence	552	2,167	62,665	1,513	17,465
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	2	63	7,074	3,072	0
Interagency Mail	0	90	80	22	0
Human Capital Mgmt Training	0	1,454	67,265	30,454	0
Civil Services Division	1	25	67,882	270	345
Treasurer (740)	2,563	8,387	25,495	2,022	13,217
Allocated Costs for Fiscal 2023	4,446	14,914	328,121	41,678	50,569
Roll Forwards	1,521	4,893	42,004	0	12,086
Fixed Costs	5,967	19,808	370,125	41,678	62,655

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Central Service Departments	Murray College 470	Motor Vehicle Commission 475	Bureau of Narcotics 477	NE OK A&M College 480	Northeastern State University 485
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	1,940	2,307	4,810	323	647
Central Accounting	10,646	855	9,428	15,123	40,901
Financial Center for Excellence	10,260	921	8,730	14,937	35,347
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	255	1,706	0	0
Interagency Mail	0	124	46	0	0
Human Capital Mgmt Training	0	208	7,645	0	0
Civil Services Division	157	4	2,254	190	969
Treasurer (740)	17,818	1,582	9,309	13,389	45,120
Allocated Costs for Fiscal 2023	40,821	6,255	43,927	43,963	122,984
Roll Forwards	7,669	1,640	19,494	12,519	30,016
Fixed Costs	48,490	7,896	63,420	56,482	153,000

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Central Service Departments	Northern OK College 490	Northwestern OK State Univ 505	Board of Exam for LT Care Admin 509	Board of Nursing 510	OPERS - OK Public Empl Ret Sys 515
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	647	647	930	1,536	2,609
Central Accounting	18,207	18,520	722	1,878	3,212
Financial Center for Excellence	17,565	17,377	780	1,818	2,991
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	112	102	110
Interagency Mail	0	0	143	26	45,953
Human Capital Mgmt Training	0	0	42	2,160	6,440
Civil Services Division	267	315	3	27	57
Treasurer (740)	15,509	5,826	2,126	5,406	45,311
Allocated Costs for Fiscal 2023	52,194	42,685	4,857	12,953	106,682
Roll Forwards	9,986	9,014	489	1,515	30,106
Fixed Costs	62,180	51,700	5,346	14,469	136,789

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Central Service Departments	EGID-Emp Grp Ins Board 516	Board of Exam in Optometry 520	Board of Osteopathic Exam 525	Panhandle State University 530	Rose State College 531
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	351,420	0	0	0	0
Budget Division	0	930	930	647	647
Central Accounting	231	676	1,192	14,227	25,330
Financial Center for Excellence	260	742	1,271	14,471	23,962
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	65	290	0	0
Interagency Mail	15,211	1,560	1,486	0	0
Human Capital Mgmt Training	0	42	166	0	0
Civil Services Division	0	2	7	141	414
Treasurer (740)	10,263	782	3,065	11,260	11,393
Allocated Costs for Fiscal 2023	377,384	4,799	8,407	40,746	61,745
Roll Forwards	20,360	1,046	3,199	9,365	17,023
Fixed Costs	397,744	5,845	11,606	50,112	78,767

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Central Service Departments	Peanut Commission 535	OMES HCM	Police Pension & Ret Sys 557	Pharmacy Board 560	Board Private Vocational Schools 563
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	186,369	0	0	0
Budget Division	0	0	1,639	2,829	1,806
Central Accounting	0	0	1,041	1,420	465
Financial Center for Excellence	0	0	1,062	1,453	503
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	172	86	108
Interagency Mail	0	148	18	54	236
Human Capital Mgmt Training	0	0	623	582	42
Civil Services Division	0	0	10	13	2
Treasurer (740)	0	0	7,391	7,775	473
Allocated Costs for Fiscal 2023	0	186,518	11,956	14,212	3,634
Roll Forwards	(33)	2,384	4,463	5,221	(1,184)
Fixed Costs	(33)	188,902	16,420	19,433	2,451

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Central Service Departments	Dept of Tourism & Recreation 566	Scenic Rivers Commission 568	Prof Engineers & Land Surveyors 570	Board of Psychologists Examiners 575	Bond Advisor 582
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	16,275	0	1,169	829	0
Central Accounting	57,775	0	1,520	603	0
Financial Center for Excellence	57,802	0	1,616	668	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	10,999	0	513	2	0
Interagency Mail	135	0	50	14	0
Human Capital Mgmt Training	46,242	0	83	0	0
Civil Services Division	8,384	0	9	1	0
Treasurer (740)	75,255	0	6,600	880	0
Allocated Costs for Fiscal 2023	272,868	0	11,559	2,997	0
Roll Forwards	30,475	(134)	2,586	639	(131)
Fixed Costs	303,343	(134)	14,145	3,636	(131)

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Central Service Departments	Dept of Public Safety 585	Real Estate Commission 588	Regents for Higher Education 605	Univ Ctr of Southern OK 606	Regional University System of OK 610
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	23,881	2,460	5,151	0	647
Central Accounting	31,361	1,397	19,285	86	1,320
Financial Center for Excellence	22,072	1,435	19,859	97	1,412
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	10,206	114	0	0	0
Interagency Mail	4,700	509	81	0	0
Human Capital Mgmt Training	24,887	956	956	0	0
Civil Services Division	16,035	13	169	0	7
Treasurer (740)	32,571	5,785	4,121	14	101
Allocated Costs for Fiscal 2023	165,713	12,669	49,622	196	3,486
Roll Forwards	(49,004)	(5,600)	3,257	(4,011)	1,897
Fixed Costs	116,709	7,068	52,879	(3,815)	5,384

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Central Service Departments	Foresters 615	Student Loan 618	Physician Manpower Trng Comm 619	Quartz Mountain Center 620	Board of Lic Social Workers 622
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	0	0	15,036	0	829
Central Accounting	0	1,169	2,305	100	763
Financial Center for Excellence	0	0	2,511	113	844
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	146	0	236
Interagency Mail	0	0	477	0	2,341
Human Capital Mgmt Training	0	0	1,496	0	374
Civil Services Division	0	119	8	0	1
Treasurer (740)	0	0	894	0	3,499
Allocated Costs for Fiscal 2023	0	1,288	22,873	213	8,887
Roll Forwards	(10)	180	15,668	(3,844)	2,112
Fixed Costs	(10)	1,467	38,541	(3,632)	10,999

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Seminole State College 623	Secretary of State 625	OCAST 628	School of Science & Math 629	Dept of Securities 630
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	1,617	1,660	4,906	1,572	844
Central Accounting	13,339	2,715	3,259	3,175	1,551
Financial Center for Excellence	13,299	2,719	3,539	3,065	1,450
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	1,736	153	154	84
Interagency Mail	0	25,023	151	41	38
Human Capital Mgmt Training	0	4,030	2,077	831	3,864
Civil Services Division	157	31	12	3,604	27
Treasurer (740)	5,887	11,305	283	632	1,050
Allocated Costs for Fiscal 2023	34,298	49,219	14,381	13,073	8,908
Roll Forwards	10,040	603	2,525	5,019	3,173
Fixed Costs	44,339	49,822	16,906	18,092	12,081

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Speech-Language Pathology 632	OKC Comm College 633	Commission on Consumer Credit 635	Service Oklahoma 640	Conservation Commission 645
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	930	970	844	2,673	10,961
Central Accounting	687	38,790	2,649	0	11,787
Financial Center for Excellence	752	37,859	2,615	0	12,745
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	104	0	170	0	827
Interagency Mail	1,967	0	513	0	1,413
Human Capital Mgmt Training	83	0	1,911	0	7,728
Civil Services Division	2	529	33	0	49
Treasurer (740)	2,267	7,773	4,940	0	385
Allocated Costs for Fiscal 2023	6,791	85,921	13,675	2,673	45,895
Roll Forwards	1,752	26,480	(903)	0	20,294
Fixed Costs	8,544	112,401	12,772	2,673	66,189

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Dept of Veteran Affairs 650	SE OK State Univ 660	SW OK State Univ 665	JD McCarty Center 670	Self-Ins Grty Fund Board 675
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	15,359	1,617	323	3,821	1,169
Central Accounting	44,825	26,623	29,385	8,300	346
Financial Center for Excellence	35,969	23,591	25,258	6,658	390
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	1,138	0	0	20,653	2
Interagency Mail	4,890	0	0	0	0
Human Capital Mgmt Training	22,810	0	0	6,481	0
Civil Services Division	19,709	578	708	243	0
Treasurer (740)	20,798	9,778	23,504	3,217	71
Allocated Costs for Fiscal 2023	165,496	62,187	79,179	49,374	1,978
Roll Forwards	27,663	16,432	20,861	13,350	(293)
Fixed Costs	193,159	78,619	100,040	62,724	1,684

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Supreme Court 677	Council on Judicial Complaints 678	Tax Commission 695	Teachers Retirement System 715	State Treasurer 740
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	7,791	1,167	14,189	2,609	0
Central Accounting	8,529	669	22,195	3,317	0
Financial Center for Excellence	7,590	732	18,515	3,264	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	2,014	93	0
Interagency Mail	670	88	10,006	75,975	0
Human Capital Mgmt Training	1,620	831	50,646	4,238	0
Civil Services Division	182	2	20,200	43	0
Treasurer (740)	6,128	105	151,199	82,087	600,855
Allocated Costs for Fiscal 2023	32,510	3,594	288,965	171,627	600,855
Roll Forwards	10,415	1,983	77,719	34,845	56,671
Fixed Costs	42,925	5,577	366,684	206,473	657,525

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Tulsa Comm College 750	Motor Vehicle & Licensing 751	Uniform Building Code Commission 753	Used Motor Vehicles 755	Univ Center Ponca City 758
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	647	0	2,307	1,660	323
Central Accounting	56,406	0	829	1,452	1,109
Financial Center for Excellence	50,592	0	908	1,514	1,205
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	348	134	0
Interagency Mail	0	0	40	1,820	0
Human Capital Mgmt Training	0	0	42	332	0
Civil Services Division	1,170	0	2	11	4
Treasurer (740)	23,527	0	1,976	1,009	777
Allocated Costs for Fiscal 2023	132,343	0	6,452	7,933	3,419
Roll Forwards	46,396	0	2,017	(1,597)	1,073
Fixed Costs	178,739	0	8,470	6,336	4,492

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Univ of Oklahoma 760	Univ of OK Law Center 761	OU Tulsa 765	Univ of OK Health Sciences Center 770	OUHSC Prof Prac Plan 771
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	323	323	0	647	0
Central Accounting	332,991	2,248	31	243,451	36
Financial Center for Excellence	296,244	2,535	35	234,102	41
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	15
Human Capital Mgmt Training	0	0	0	0	0
Civil Services Division	7,126	0	0	3,634	0
Treasurer (740)	89,916	547	0	64,207	0
Allocated Costs for Fiscal 2023	726,600	5,653	67	546,039	92
Roll Forwards	266,094	2,357	(20)	1,181	(19,246)
Fixed Costs	992,695	8,011	47	547,221	(19,153)

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Board of Test Alcohol/Drug 772	OSU-Osteopathic Medicine 773	OSU Medical Authority 775	Board of Veterinary Med Examiners 790	Career & Technology Education 800
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	1,253	323	1,859	1,169	4,627
Central Accounting	1,017	17,001	323	984	23,470
Financial Center for Excellence	1,077	19,168	364	1,077	24,194
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	86	0	5	88	1,599
Interagency Mail	0	0	0	30	0
Human Capital Mgmt Training	374	0	0	0	8,767
Civil Services Division	6	0	0	3	204
Treasurer (740)	2,256	3,711	39	2,907	5,857
Allocated Costs for Fiscal 2023	6,068	40,203	2,590	6,257	68,717
Roll Forwards	882	10,598	2,328	701	23,734
Fixed Costs	6,951	50,802	4,918	6,958	92,452

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Virtual Charter School Board 803	Dept of Rehabilitation Services 805	Health Care Authority 807	OMES Employee Benefits Dept 815	Univ Hospital Authority 825
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	602	7,319	19,239	0	5,497
Central Accounting	1,779	32,708	13,918	183	614
Financial Center for Excellence	1,953	27,018	9,420	206	693
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	210	6,470	748	0	0
Interagency Mail	161	430	17	0	0
Human Capital Mgmt Training	332	22,768	34,568	0	0
Civil Services Division	5	887	8,288	0	0
Treasurer (740)	455	33,309	42,447	123	4
Allocated Costs for Fiscal 2023	5,497	130,909	128,643	512	6,808
Roll Forwards	1,165	(14,129)	34,167	29	5,107
Fixed Costs	6,662	116,781	162,811	541	11,914

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Dept of Human Services 830	Water Resources Board 835	Workers Comp Commission 865	Wheat Commission 875	Will Rogers Memorial Commission 880
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	11,464	20,735	1,502	0	0
Central Accounting	155,520	8,678	2,613	0	0
Financial Center for Excellence	103,020	8,643	2,436	0	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	12,648	628	250	0	0
Interagency Mail	628	89	189	0	0
Human Capital Mgmt Training	147,701	13,960	5,027	0	0
Civil Services Division	30,288	2,186	46	0	0
Treasurer (740)	56,747	3,932	7,232	0	0
Allocated Costs for Fiscal 2023	518,017	58,851	19,295	0	0
Roll Forwards	247,546	27,136	7,403	(382)	(288)
Fixed Costs	765,563	85,987	26,698	(382)	(288)

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Development Finance Authority 900	Capital Board 915	Housing Fin 922	OK Turnpike Authority 978	Grand River Dam Authority 980
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	0	0	0	1,983	0
Central Accounting	478	0	1,222	5,442	6,070
Financial Center for Excellence	539	0	6	342	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	147	0
Human Capital Mgmt Training	0	0	0	32,698	6,440
Civil Services Division	0	0	123	521	4,174
Treasurer (740)	7	0	0	638	0
Allocated Costs for Fiscal 2023	1,023	0	1,351	41,772	16,684
Roll Forwards	640	(927)	193	17,422	(8,637)
Fixed Costs	1,664	(927)	1,545	59,194	8,046

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Municipal Power Authority 981	Other	CMIA	General Government	CARES Act
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	101,023	0	9,707	0
Budget Division	0	0	0	30,841	37
Central Accounting	753	936	237	277	89
Financial Center for Excellence	0	1,056	0	0	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	0
Human Capital Mgmt Training	0	18,239	0	0	0
Civil Services Division	76	0	0	0	0
Treasurer (740)	0	340	0	0	0
Allocated Costs for Fiscal 2023	829	121,594	237	40,825	125
Roll Forwards	20	12,558	63	(233,929)	(28,265)
Fixed Costs	849	134,152	299	(193,104)	(28,139)

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Equipment Depreciation	0	0	0	(497,298)	
Building Costs	16,816	0	0	(131,385)	
OMES Administration	3,553,549	0	0	926,164	140,962
Budget Division	704,737	0	0	798,680	31,563
Central Accounting	2,984,177	2,036	0	1,211,312	58,196
Financial Center for Excellence	2,611,469	0	0	0	
OMES DCAM Admin	22,914	0	0	0	24,580,966
Central Purchasing	161,119	0	0	6,252,734	1,683,205
Interagency Mail	381,764	0	0	0	843,331
Human Capital Mgmt Training	1,716,785	0	14,978,627	429,418	111,042
Civil Services Division	414,106	0	0	54	2,205
Treasurer (740)	2,263,840	1,142	0	87,458,244	110,915
Allocated Costs for Fiscal 2023	14,831,277	3,178	14,978,627	96,447,923	27,562,385
Roll Forwards	3,298,725				
Fixed Costs	18,130,002				

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Total Expenditures
Equipment Depreciation	
Building Costs	
OMES Administration	
Budget Division	
Central Accounting	
Financial Center for Excellence	
OMES DCAM Admin	
Central Purchasing	
Interagency Mail	
Human Capital Mgmt Training	
Civil Services Division	
Treasurer (740)	
Allocated Costs for Fiscal 2023	153,823,390

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
DCAM Facilities Svcs (2000004)	338,017	270,247	67,770	405,788	0	405,788
DCAM Risk Mgmt (2000011)	47,477	49,661	(2,184)	45,293	0	45,293
DCAM Fed Surplus Prop (2000007)	25,565	25,534	31	25,595	0	25,595
DCAM Const & Property (2000001)	0	1,187	(1,187)	(1,187)	0	(1,187)
DCAM Central Printing (2000003)	40,173	30,341	9,832	50,005	0	50,005
DCAM Fleet (MP) (2000010)	29,217	53,955	(24,738)	4,478	0	4,478
DCAM Other	32,869	33,712	(843)	32,026	0	32,026
Agency Business Svcs (ABS)	64,446	47,977	16,469	80,914	0	80,914
Shared Payroll Services	55,255	35,451	19,804	75,060	0	75,060
OMES ISD	2,366,997	1,763,166	603,831	2,970,827	0	2,970,827
OSU 010	796,924	585,446	211,478	1,008,401	0	1,008,401
OSU Exp Station 011	20,550	11,694	8,856	29,406	0	29,406
OSU Extension Div 012	13,282	8,239	5,043	18,325	0	18,325
OSU Tech Branch 013	13,733	9,078	4,655	18,388	0	18,388
OSU Veterinary Medicine 014	20,116	13,052	7,064	27,180	0	27,180
OSU Ok City 015	8,871	7,976	895	9,766	0	9,766
OSU Tulsa 016	8,238	6,770	1,468	9,706	0	9,706
Accountancy Board 020	8,774	5,691	3,083	11,857	0	11,857
Abstractors Board 022	3,563	3,422	141	3,704	0	3,704
Military Dept 025	99,730	84,371	15,359	115,088	0	115,088
ABLE 030	23,754	23,339	415	24,169	0	24,169
Boll Weevil 039	5,932	6,351	(419)	5,512	0	5,512
Agriculture Food & Forestry 040	99,249	81,973	17,276	116,526	0	116,526
Western OK State College 041	27,086	24,231	2,855	29,942	0	29,942
Anatomical Board 044	0	8	(8)	(8)	0	(8)
Board of Architects 045	7,370	7,339	31	7,400	0	7,400
Indigents Defense System 047	31,360	21,762	9,598	40,957	0	40,957
Attorney General 049	46,610	34,402	12,208	58,818	0	58,818
Arts Council 055	19,365	10,063	9,302	28,667	0	28,667
Aeronautics Commission 060	13,042	7,323	5,719	18,760	0	18,760
Banking Dept 065	12,593	8,753	3,840	16,433	0	16,433
Broadband 085	17,033	NA	NA	17,033	0	17,033
Bldg Bonds Commission 091	0	9	(9)	(9)	0	(9)
Tobacco Settlement Trust 092	20,940	18,553	2,387	23,328	0	23,328
Cameron University 100	75,081	56,569	18,512	93,592	0	93,592
Capital Improvements Authority 105	15,593	14,894	699	16,291	0	16,291
Carl Albert State College 108	49,157	34,543	14,614	63,772	0	63,772
Univ of Central OK 120	183,847	146,185	37,662	221,509	0	221,509
Dept of Mines 125	9,968	8,627	1,341	11,310	0	11,310
Commission on Children & Youth 127	12,323	9,448	2,875	15,197	0	15,197
Corrections 131	700,658	359,261	341,397	1,042,054	0	1,042,054
Board of Podiatric Med Exam 140	794	651	143	938	0	938
Board of Chiropractor Exam 145	4,617	3,240	1,377	5,993	0	5,993
Board of Behavioral Health 148	9,995	5,726	4,269	14,265	0	14,265
Univ of Science & Arts 150	37,994	26,883	11,111	49,106	0	49,106
Commerce 160	63,180	45,269	17,911	81,092	0	81,092
Connors State College 165	33,804	26,540	7,264	41,068	0	41,068
Construction Industries Board 170	95,321	70,168	25,153	120,473	0	120,473
Corporation Commission 185	134,210	85,062	49,148	183,359	0	183,359
Board of Cosmetology 190	56,472	46,031	10,441	66,913	0	66,913
Court of Criminal Appeals 199	4,710	3,729	981	5,690	0	5,690
JM Davis Museum 204	10,302	5,262	5,040	15,341	0	15,341
Board of Dentistry 215	6,038	3,181	2,857	8,894	0	8,894

STATE OF OKLAHOMA
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Schedule B - Fixed Costs Proposed

District Courts 219	16,540	13,876	2,664	19,203	0	19,203
District Attorneys Council 220	78,371	62,584	15,787	94,158	0	94,158
East Central University 230	49,678	44,699	4,979	54,658	0	54,658
Eastern OK State College 240	32,298	26,118	6,180	38,479	0	38,479
Redlands CC 241	20,945	21,830	(885)	20,060	0	20,060
Dept of Education 265	206,313	111,990	94,323	300,636	0	300,636
Education TV Authority 266	9,689	10,354	(665)	9,023	0	9,023
Election Board 270	40,238	49,236	(8,998)	31,241	0	31,241
Educational Quality & Accountability 275	7,804	7,109	695	8,498	0	8,498
Funeral Board 285	6,628	5,723	905	7,533	0	7,533
Employment Security Commission 290	130,073	107,483	22,590	152,662	0	152,662
Dept of Environmental Quality 292	124,539	96,819	27,720	152,259	0	152,259
Ethics Commission 296	10,654	9,051	1,603	12,256	0	12,256
Auditor & Inspector 300	17,978	12,549	5,429	23,407	0	23,407
Governor 305	8,819	13,581	(4,762)	4,058	0	4,058
Pardon & Parole Board 306	13,151	4,266	8,885	22,036	0	22,036
Interstate Oil Compact Commission 307	3,510	3,592	(82)	3,428	0	3,428
Bureau of Investigation 308	72,036	74,334	(2,298)	69,738	0	69,738
Dept of Emergency Mgmt 309	44,675	28,385	16,290	60,966	0	60,966
Fire Marshal 310	9,872	7,980	1,892	11,764	0	11,764
Firefighters Pens & Ret Sys 315	18,325	14,202	4,123	22,448	0	22,448
Dept of Wildlife Conservation 320	82,976	51,451	31,525	114,500	0	114,500
Office of Disability Concerns 326	6,493	6,397	96	6,589	0	6,589
Dept of Health 340	404,925	194,213	210,712	615,638	0	615,638
Chief Medical Examiner 342	39,360	21,110	18,250	57,610	0	57,610
Examiners of Perfusionists 343	1,255	593	662	1,917	0	1,917
Dept of Transportation 345	408,969	289,785	119,184	528,153	0	528,153
Space Industry Dev Authority 346	6,506	6,263	243	6,749	0	6,749
Historical Society 350	68,318	28,083	40,235	108,554	0	108,554
Horse Racing Commission 353	26,440	13,223	13,217	39,656	0	39,656
Energy Resources Board 359	6,489	4,007	2,482	8,971	0	8,971
Native American 361	1,158	742	416	1,574	0	1,574
Workers Comp Court 369	5,048	5,749	(701)	4,348	0	4,348
Industrial Finance Authority 370	2,745	2,212	533	3,277	0	3,277
Insurance Dept 385	61,998	39,602	22,396	84,393	0	84,393
Comp Source 390	0	241	(241)	(241)	0	(241)
Multiple Injury Trust Fund 391	51,998	55,290	(3,292)	48,706	0	48,706
Office of Juvenile Affairs 400	103,863	66,206	37,657	141,521	0	141,521
Dept of Labor 405	42,584	31,859	10,725	53,309	0	53,309
Commission of the Land Office 410	26,207	24,515	1,692	27,900	0	27,900
Council on Law Enfc Educ & Trng 415	21,633	13,363	8,270	29,903	0	29,903
Law Enforcement Retirement Sys 416	6,693	5,477	1,216	7,909	0	7,909
Langston University 420	60,943	40,925	20,018	80,960	0	80,960
Senate 421	15,841	7,921	7,920	23,761	0	23,761
House of Representatives 422	11,303	9,001	2,302	13,605	0	13,605
Legislative Service Bureau 423	5,035	3,041	1,994	7,029	0	7,029
Dept of Libraries 430	18,768	16,403	2,365	21,132	0	21,132
Library Record Storage	0	7	(7)	(7)	0	(7)
Lottery Commission 435	28,128	16,951	11,177	39,305	0	39,305
Lt Governor 440	5,166	3,232	1,934	7,101	0	7,101
LP Gas Res, Mrkt & Safety Comm 444	3,459	4	3,455	6,915	0	6,915
LPG Board 445	7,815	5,617	2,198	10,013	0	10,013
Board of Lic Alcohol & Drug Cnsl 448	4,446	2,925	1,521	5,967	0	5,967
Board of Med Licensure & Supr 450	14,914	10,021	4,893	19,808	0	19,808
Mental Health & Substance Abuse 452	328,121	286,117	42,004	370,125	0	370,125

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Schedule B - Fixed Costs Proposed

Medical Marijuana 455	41,678	NA	NA	41,678	0	41,678
Rogers State University 461	50,569	38,483	12,086	62,655	0	62,655
Murray College 470	40,821	33,152	7,669	48,490	0	48,490
Motor Vehicle Commission 475	6,255	4,615	1,640	7,896	0	7,896
Bureau of Narcotics 477	43,927	24,433	19,494	63,420	0	63,420
NE OK A&M College 480	43,963	31,444	12,519	56,482	0	56,482
Northeastern State University 485	122,984	92,968	30,016	153,000	0	153,000
Northern OK College 490	52,194	42,208	9,986	62,180	0	62,180
Northwestern OK State Univ 505	42,685	33,671	9,014	51,700	0	51,700
Board of Exam for LT Care Admin 509	4,857	4,368	489	5,346	0	5,346
Board of Nursing 510	12,953	11,438	1,515	14,469	0	14,469
OPERS - OK Public Empl Ret Sys 515	106,682	76,576	30,106	136,789	0	136,789
EGID-Emp Grp Ins Board 516	377,384	357,024	20,360	397,744	0	397,744
Board of Exam in Optometry 520	4,799	3,753	1,046	5,845	0	5,845
Board of Osteopathic Exam 525	8,407	5,208	3,199	11,606	0	11,606
Panhandle State University 530	40,746	31,381	9,365	50,112	0	50,112
Rose State College 531	61,745	44,722	17,023	78,767	0	78,767
Peanut Commission 535	0	33	(33)	(33)	0	(33)
OMES HCM	186,518	184,134	2,384	188,902	0	188,902
Police Pension & Ret Sys 557	11,956	7,493	4,463	16,420	0	16,420
Pharmacy Board 560	14,212	8,991	5,221	19,433	0	19,433
Board Private Vocational Schools 563	3,634	4,818	(1,184)	2,451	0	2,451
Dept of Tourism & Recreation 566	272,868	242,393	30,475	303,343	0	303,343
Scenic Rivers Commission 568	0	134	(134)	(134)	0	(134)
Prof Engineers & Land Surveyors 570	11,559	8,973	2,586	14,145	0	14,145
Board of Psychologists Examiners 575	2,997	2,358	639	3,636	0	3,636
Bond Advisor 582	0	131	(131)	(131)	0	(131)
Dept of Public Safety 585	165,713	214,717	(49,004)	116,709	0	116,709
Real Estate Commission 588	12,669	18,269	(5,600)	7,068	0	7,068
Regents for Higher Education 605	49,622	46,365	3,257	52,879	0	52,879
Univ Ctr of Southern OK 606	196	4,207	(4,011)	(3,815)	0	(3,815)
Regional University System of OK 610	3,486	1,589	1,897	5,384	0	5,384
Foresters 615	0	10	(10)	(10)	0	(10)
Student Loan 618	1,288	1,108	180	1,467	0	1,467
Physician Manpower Trng Comm 619	22,873	7,205	15,668	38,541	0	38,541
Quartz Mountain Center 620	213	4,057	(3,844)	(3,632)	0	(3,632)
Board of Lic Social Workers 622	8,887	6,775	2,112	10,999	0	10,999
Seminole State College 623	34,298	24,258	10,040	44,339	0	44,339
Secretary of State 625	49,219	48,616	603	49,822	0	49,822
OCAST 628	14,381	11,856	2,525	16,906	0	16,906
School of Science & Math 629	13,073	8,054	5,019	18,092	0	18,092
Dept of Securities 630	8,908	5,735	3,173	12,081	0	12,081
Speech-Language Pathology 632	6,791	5,039	1,752	8,544	0	8,544
OKC Comm College 633	85,921	59,441	26,480	112,401	0	112,401
Commission on Consumer Credit 635	13,675	14,578	(903)	12,772	0	12,772
Service Oklahoma 640	2,673	NA	NA	2,673	0	2,673
Conservation Commission 645	45,895	25,601	20,294	66,189	0	66,189
Dept of Veteran Affairs 650	165,496	137,833	27,663	193,159	0	193,159
SE OK State Univ 660	62,187	45,755	16,432	78,619	0	78,619
SW OK State Univ 665	79,179	58,318	20,861	100,040	0	100,040
JD McCarty Center 670	49,374	36,024	13,350	62,724	0	62,724
Self-Ins Grty Fund Board 675	1,978	2,271	(293)	1,684	0	1,684
Supreme Court 677	32,510	22,095	10,415	42,925	0	42,925
Council on Judicial Complaints 678	3,594	1,611	1,983	5,577	0	5,577
Tax Commission 695	288,965	211,246	77,719	366,684	0	366,684

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule B - Fixed Costs Proposed

Teachers Retirement System 715	171,627	136,782	34,845	206,473	0	206,473
State Treasurer 740	600,855	544,184	56,671	657,525	0	657,525
Tulsa Comm College 750	132,343	85,947	46,396	178,739	0	178,739
Motor Vehicle & Licensing 751	0	NA	NA	0	0	0
Uniform Building Code Commission 753	6,452	4,435	2,017	8,470	0	8,470
Used Motor Vehicles 755	7,933	9,530	(1,597)	6,336	0	6,336
Univ Center Ponca City 758	3,419	2,346	1,073	4,492	0	4,492
Univ of Oklahoma 760	726,600	460,506	266,094	992,695	0	992,695
Univ of OK Law Center 761	5,653	3,296	2,357	8,011	0	8,011
OU Tulsa 765	67	87	(20)	47	0	47
Univ of OK Health Sciences Center 770	546,039	544,858	1,181	547,221	0	547,221
OUHSC Prof Prac Plan 771	92	19,338	(19,246)	(19,153)	0	(19,153)
Board of Test Alcohol/Drug 772	6,068	5,186	882	6,951	0	6,951
OSU-Osteopathic Medicine 773	40,203	29,605	10,598	50,802	0	50,802
OSU Medical Authority 775	2,590	262	2,328	4,918	0	4,918
Board of Veterinary Med Examiners 790	6,257	5,556	701	6,958	0	6,958
Career & Technology Education 800	68,717	44,983	23,734	92,452	0	92,452
Virtual Charter School Board 803	5,497	4,332	1,165	6,662	0	6,662
Dept of Rehabilitation Services 805	130,909	145,038	(14,129)	116,781	0	116,781
Health Care Authority 807	128,643	94,476	34,167	162,811	0	162,811
OMES Employee Benefits Dept 815	512	483	29	541	0	541
Univ Hospital Authority 825	6,808	1,701	5,107	11,914	0	11,914
Dept of Human Services 830	518,017	270,471	247,546	765,563	0	765,563
Water Resources Board 835	58,851	31,715	27,136	85,987	0	85,987
Workers Comp Commission 865	19,295	11,892	7,403	26,698	0	26,698
Wheat Commission 875	0	382	(382)	(382)	0	(382)
Will Rogers Memorial Commission 880	0	288	(288)	(288)	0	(288)
Development Finance Authority 900	1,023	383	640	1,664	0	1,664
Capital Board 915	0	927	(927)	(927)	0	(927)
Housing Fin 922	1,351	1,158	193	1,545	0	1,545
OK Turnpike Authority 978	41,772	24,350	17,422	59,194	0	59,194
Grand River Dam Authority 980	16,684	25,321	(8,637)	8,046	0	8,046
Municipal Power Authority 981	829	809	20	849	0	849
Other	121,594	109,036	12,558	134,152	0	134,152
CMIA	237	174	63	299	0	299
General Government	40,825	274,754	(233,929)	(193,104)	0	(193,104)
CARES Act	125	28,390	(28,265)	(28,139)	0	(28,139)
Total Allocated	14,831,277	11,471,168	3,298,725	18,130,002	0	18,130,002
Direct Billed	3,178					
Unallocated Total	14,978,627					
Cost Adjustments	96,447,923					
Disallowed Total	27,562,385					
Total Expenditures	153,823,390					

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Equipment Depreciation	0		497,298		0	
Building Costs	0		131,385		0	
OMES Administration	4,631,340	(140,962)	(926,164)		0	
Budget Division	1,538,242	(31,563)	(798,680)		0	
Central Accounting	4,228,583	(58,196)	(1,211,312)		(2,036)	
Financial Center for Excellence	2,684,812		0		0	
OMES DCAM Admin	24,603,522	(24,580,966)	0		0	
Central Purchasing	7,935,939	(1,683,205)	(6,252,734)		0	
Interagency Mail	1,246,611	(843,331)	0		0	
Human Capital Mgmt Training	17,345,339	(111,042)	(429,418)	(14,978,627)	0	
Civil Services Division	418,048	(2,205)	(54)		0	
Treasurer (740)	89,190,954	(110,915)	(87,458,244)		(1,142)	
DCAM Facilities Svcs (2000004)						338,017
DCAM Risk Mgmt (2000011)						47,477
DCAM Fed Surplus Prop (2000007)						25,565
DCAM Const & Property (2000001)						0
DCAM Central Printing (2000003)						40,173
DCAM Fleet (MP) (2000010)						29,217
DCAM Other						32,869
Agency Business Svcs (ABS)						64,446
Shared Payroll Services						55,255
OMES ISD						2,366,997
OSU 010						796,924
OSU Exp Station 011						20,550
OSU Extension Div 012						13,282
OSU Tech Branch 013						13,733
OSU Veterinary Medicine 014						20,116
OSU Ok City 015						8,871
OSU Tulsa 016						8,238
Accountancy Board 020						8,774
Abstractors Board 022						3,563
Military Dept 025						99,730
ABLE 030						23,754
Boll Weevil 039						5,932
Agriculture Food & Forestry 040						99,249
Western OK State College 041						27,086
Anatomical Board 044						0
Board of Architects 045						7,370
Indigents Defense System 047						31,360
Attorney General 049						46,610
Arts Council 055						19,365
Aeronautics Commission 060						13,042
Banking Dept 065						12,593
Broadband 085						17,033
Bldg Bonds Commission 091						0
Tobacco Settlement Trust 092						20,940
Cameron University 100						75,081
Capital Improvements Authority 105						15,593
Carl Albert State College 108						49,157
Univ of Central OK 120						183,847
Dept of Mines 125						9,968
Commission on Children & Youth 127						12,323

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Corrections 131						700,658
Board of Podiatric Med Exam 140						794
Board of Chiropractor Exam 145						4,617
Board of Behavioral Health 148						9,995
Univ of Science & Arts 150						37,994
Commerce 160						63,180
Connors State College 165						33,804
Construction Industries Board 170						95,321
Corporation Commission 185						134,210
Board of Cosmetology 190						56,472
Court of Criminal Appeals 199						4,710
JM Davis Museum 204						10,302
Board of Dentistry 215						6,038
District Courts 219						16,540
District Attorneys Council 220						78,371
East Central University 230						49,678
Eastern OK State College 240						32,298
Redlands CC 241						20,945
Dept of Education 265						206,313
Education TV Authority 266						9,689
Election Board 270						40,238
Educational Quality & Accountability 275						7,804
Funeral Board 285						6,628
Employment Security Commission 290						130,073
Dept of Environmental Quality 292						124,539
Ethics Commission 296						10,654
Auditor & Inspector 300						17,978
Governor 305						8,819
Pardon & Parole Board 306						13,151
Interstate Oil Compact Commission 307						3,510
Bureau of Investigation 308						72,036
Dept of Emergency Mgmt 309						44,675
Fire Marshal 310						9,872
Firefighters Pens & Ret Sys 315						18,325
Dept of Wildlife Conservation 320						82,976
Office of Disability Concerns 326						6,493
Dept of Health 340						404,925
Chief Medical Examiner 342						39,360
Examiners of Perfusionists 343						1,255
Dept of Transportation 345						408,969
Space Industry Dev Authority 346						6,506
Historical Society 350						68,318
Horse Racing Commission 353						26,440
Energy Resources Board 359						6,489
Native American 361						1,158
Workers Comp Court 369						5,048
Industrial Finance Authority 370						2,745
Insurance Dept 385						61,998
Comp Source 390						0
Multiple Injury Trust Fund 391						51,998
Office of Juvenile Affairs 400						103,863
Dept of Labor 405						42,584
Commission of the Land Office 410						26,207

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Council on Law Enfc Educ & Trng 415						21,633
Law Enforcement Retirement Sys 416						6,693
Langston University 420						60,943
Senate 421						15,841
House of Representatives 422						11,303
Legislative Service Bureau 423						5,035
Dept of Libraries 430						18,768
Library Record Storage						0
Lottery Commission 435						28,128
Lt Governor 440						5,166
LP Gas Res, Mrkt & Safety Comm 444						3,459
LPG Board 445						7,815
Board of Lic Alcohol & Drug Cnsl 448						4,446
Board of Med Licensure & Supr 450						14,914
Mental Health & Substance Abuse 452						328,121
Medical Marijuana 455						41,678
Rogers State University 461						50,569
Murray College 470						40,821
Motor Vehicle Commission 475						6,255
Bureau of Narcotics 477						43,927
NE OK A&M College 480						43,963
Northeastern State University 485						122,984
Northern OK College 490						52,194
Northwestern OK State Univ 505						42,685
Board of Exam for LT Care Admin 509						4,857
Board of Nursing 510						12,953
OPERS - OK Public Empl Ret Sys 515						106,682
EGID-Emp Grp Ins Board 516						377,384
Board of Exam in Optometry 520						4,799
Board of Osteopathic Exam 525						8,407
Panhandle State University 530						40,746
Rose State College 531						61,745
Peanut Commission 535						0
OMES HCM						186,518
Police Pension & Ret Sys 557						11,956
Pharmacy Board 560						14,212
Board Private Vocational Schools 563						3,634
Dept of Tourism & Recreation 566						272,868
Scenic Rivers Commission 568						0
Prof Engineers & Land Surveyors 570						11,559
Board of Psychologists Examiners 575						2,997
Bond Advisor 582						0
Dept of Public Safety 585						165,713
Real Estate Commission 588						12,669
Regents for Higher Education 605						49,622
Univ Ctr of Southern OK 606						196
Regional University System of OK 610						3,486
Foresters 615						0
Student Loan 618						1,288
Physician Manpower Trng Comm 619						22,873
Quartz Mountain Center 620						213
Board of Lic Social Workers 622						8,887
Seminole State College 623						34,298

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Secretary of State 625						49,219
OCAST 628						14,381
School of Science & Math 629						13,073
Dept of Securities 630						8,908
Speech-Language Pathology 632						6,791
OKC Comm College 633						85,921
Commission on Consumer Credit 635						13,675
Service Oklahoma 640						2,673
Conservation Commission 645						45,895
Dept of Veteran Affairs 650						165,496
SE OK State Univ 660						62,187
SW OK State Univ 665						79,179
JD McCarty Center 670						49,374
Self-Ins Grty Fund Board 675						1,978
Supreme Court 677						32,510
Council on Judicial Complaints 678						3,594
Tax Commission 695						288,965
Teachers Retirement System 715						171,627
State Treasurer 740						600,855
Tulsa Comm College 750						132,343
Motor Vehicle & Licensing 751						0
Uniform Building Code Commission 753						6,452
Used Motor Vehicles 755						7,933
Univ Center Ponca City 758						3,419
Univ of Oklahoma 760						726,600
Univ of OK Law Center 761						5,653
OU Tulsa 765						67
Univ of OK Health Sciences Center 770						546,039
OUHSC Prof Prac Plan 771						92
Board of Test Alcohol/Drug 772						6,068
OSU-Osteopathic Medicine 773						40,203
OSU Medical Authority 775						2,590
Board of Veterinary Med Examiners 790						6,257
Career & Technology Education 800						68,717
Virtual Charter School Board 803						5,497
Dept of Rehabilitation Services 805						130,909
Health Care Authority 807						128,643
OMES Employee Benefits Dept 815						512
Univ Hospital Authority 825						6,808
Dept of Human Services 830						518,017
Water Resources Board 835						58,851
Workers Comp Commission 865						19,295
Wheat Commission 875						0
Will Rogers Memorial Commission 880						0
Development Finance Authority 900						1,023
Capital Board 915						0
Housing Fin 922						1,351
OK Turnpike Authority 978						41,772
Grand River Dam Authority 980						16,684
Municipal Power Authority 981						829
Other						121,594
CMIA						237
General Government						40,825

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
CARES Act						125
Totals	153,823,390	(27,562,385)	(96,447,923)	(14,978,627)	(3,178)	14,831,277

Deviation: 0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Equipment Depreciation		
1.4.1 Equipment Depreciation	Equipment Depreciation by Central Service Agency	Depreciation Schedules
Building Costs		
2.4.1 Building Costs	Allowable Building Occupancy Costs by Central Service Department	Building Rent Worksheets
OMES Administration		
3.4.1 Administration	Number of FTEs in OMES Divisions	OMES Personnel Records
3.4.2 General Government	Exclusive Allocation To General Government	Exclusive Allocation
3.4.3 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation
Budget Division		
4.4.1 Budget Assistance	Budget Assistance Payroll by Agency	Budget Division
4.4.2 Revisions	Number of Budget Revisions by Agency	Budget Division Revision Log
4.4.3 General Government	Exclusive Allocation To General Government	Exclusive Allocation
4.4.4 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation
Central Accounting		
5.4.1 Payroll	Number of FTE Positions by Agency	Full-Time Equivalent Position Report
5.4.2 General Accounting	Number of Accounting Transactions by Agency	Work Load Report
5.4.3 CMIA	Exclusive Allocation to CMIA	Exclusive Allocation
5.4.4 Shared Payroll Services	Exclusive Allocation to Shared Payroll Services	Exclusive Allocation
5.4.5 General Government	Exclusive Allocation To General Government	Exclusive Allocation
5.4.6 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation
Financial Center for Excellence		
6.4.1 Accounting Support	Number of Accounting Transactions by Agency	Work Load Report
OMES DCAM Admin		
7.4.1 Dept Admin	Number of Full-Time Equivalent Positions In DCAM	Department Budget Records
Central Purchasing		
8.4.1 Agency Specific	Number of Purchasing Transactions-REQs and POs- By Agency	Purchasing Transaction Report
8.4.2 Statewide	Number of Purchasing Transactions-SW	Purchasing Transaction Report
8.4.3 Purchase Audit	Number of Purchasing Transactions-SW	Purchasing Transaction Report
8.4.4 Training	Number of Purchasing Transactions-SW	Purchasing Transaction Report
8.4.5 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation
Interagency Mail		
9.4.1 Mail Services	Number of Pieces of Mail Handled by Agency	Interagency Mail Count Per Agency
9.4.2 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation
Human Capital Mgmt Training		
10.4.1 Training Program	Number of Participants at Workshops by Agency	HCM Attendance Records
10.4.2 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation
Civil Services Division		
11.4.1 General Services	Number of FTE Positions by Agency	Full-Time Equivalent Position Report
11.4.2 Hearings/Bench Reviews	Number of Hearings/Bench Reviews by Agency	Hearing/Bench Logs
11.4.3 Mediation	Mediation Counts by Agency	Mediation Logs
Treasurer (740)		

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
12.4.1 Deposits-Receipts	Number of Receipt Transactions by Agency	Treasurer Report
12.4.2 Disbursements-NonOST Print	Nonprints & EFTs by Agency	Treasurer Report
12.4.3 Disbursements-OST Print	Number of Warrants Issued by Agency	Warrant Report
12.4.4 Other Treasurer	Exclusive Allocation to Treasurer (740)	Exclusive Allocation
12.4.5 CARES Act	Exclusive Allocation To CARES Act	Exclusive Allocation

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Equipment Depreciation**

The State of Oklahoma maintains equipment depreciation schedules on the office equipment acquired and used by central service departments. Equipment Depreciation costs have been allocated to central service departments based on the current fiscal year equipment depreciation dollars.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Equipment Depreciation	497,298			
Total Departmental Cost	497,298			497,298
Adjustments:				
Total To Be Allocated:	497,298			497,298

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	G&A	Equipment Depreciation
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Equipment Depreciation	497,298	0	497,298
Functional Cost	497,298	0	497,298
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	497,298	0	497,298
Allocation Step 2			
2nd Allocation	0	0	0
Total For Equipment Depreciation			
Schedule .3 Total	497,298	0	497,298

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	2,279	0.453791	2,257		2,257		2,257
Interagency Mail	4,916	0.978866	4,868		4,868		4,868
Human Capital Mgmt Training	137	0.027279	136		136		136
Treasurer (740)	494,882	98.540064	490,038		490,038		490,038
Schedule .4 Total for Equipment Depreciation	502,214	100.000000	497,298		497,298	0	497,298

Allocation Basis: Equipment Depreciation by Central Service Agency
Allocation Source: Depreciation Schedules

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Depreciation
OMES Administration	2,257	2,257
Interagency Mail	4,868	4,868
Human Capital Mgmt Training	136	136
Treasurer (740)	490,038	490,038
Direct Bill	0	0
Total	497,298	497,298

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Building Costs**

Several central services departments occupy space in state-owned buildings. Rental rates for state-owned buildings have been computed based on original building costs, improvement costs, and operational costs. The source document for the calculation of these building rental rates is the Section II state-owned Building Rental Rate Study submitted in the current fiscal year SWCAP proposal. If the central service department is not billed for the building occupancy, this schedule will identify the allowable costs of the space occupied.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Building Costs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Building Costs	131,385			
Total Departmental Cost	131,385			131,385
Adjustments:				
Total To Be Allocated:	131,385			131,385

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Building Costs

	Total	G&A	Building Costs
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Cost Adjustments			
Building Costs	131,385	0	131,385
<hr/>			
Functional Cost	131,385	0	131,385
<hr/>			
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	131,385	0	131,385
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Building Costs			
Schedule .3 Total	131,385	0	131,385

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Costs

Activity - Building Costs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	38,027	28.943182	38,027		38,027		38,027
Treasurer (740)	76,542	58.257792	76,542		76,542		76,542
DCAM Facilities Svcs (2000004)	16,816	12.799026	16,816		16,816		16,816
Schedule .4 Total for Building Costs	131,385	100.000000	131,385		131,385	0	131,385

Allocation Basis: Allowable Building Occupancy Costs by Central Service Department

Allocation Source: Building Rent Worksheets

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Building Costs

Receiving Department	Total	Building Costs
OMES Administration	38,027	38,027
Treasurer (740)	76,542	76,542
DCAM Facilities Svcs (2000004)	16,816	16,816
Direct Bill	0	0
Total	131,385	131,385

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department OMES Administration**

The Office of Management and Enterprise Services (OMES) Administration is responsible for providing central accounting and reporting services for all agencies of the State of Oklahoma. It is also responsible for the State's annual budget, coordination of a central communication system for State agencies, settlement of claims payable, establishment and maintenance of a pre-audit system of settling claims, operation of a data processing center for agencies not having the capacity to do so themselves, and development of an integrated financial software system for purchasing, central accounting and payroll. With HB 2140, OMES Administration also became responsible for administering all five combined agencies identified in HB 2140.

Costs have been identified and allocated as follows:

- General Administration - costs associated with the general administration and finance and accounting support of the entire OMES combined agency have been allocated based on number of positions of divisions supervised.
- General Government - costs associated with certain agency administrators have been identified as general government and have been allocated to General Government.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department OMES Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,631,340			4,631,340
Deductions:				
Rent Expense - Unallowed	0			
Lease-Purchase Payments	-1,049			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	-250			
Handicapped Vendor Levy	0			
OPERS DC contribution to DB	-139,663			
Total Deductions:	-140,962			-140,962
Cost Adjustments:				
Deduct Direct Costs	-926,164			
Total Departmental Cost Adjustments:	-926,164			-926,164
Inbound Costs:				
Equipment Depreciation	2,257		2,257	
Building Costs	38,027		38,027	
OMES Administration		80,398	80,398	
Budget Division		23,035	23,035	
Central Accounting		64,611	64,611	
Financial Center for Excellence		59,546	59,546	
Central Purchasing		22,625	22,625	
Interagency Mail		20,497	20,497	
Human Capital Mgmt Training		98,385	98,385	
Civil Services Division		8,935	8,935	
Treasurer (740)		75,539	75,539	
Total Allocated Additions:	40,284	453,570	493,854	493,854
Total To Be Allocated:	3,604,498	453,570		4,058,068

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department OMES Administration

	Total	G&A	Administration	General Government	CARES Act
<hr/>					
Wages & Benefits					
Salaries & Wages	3,530,565	0	3,367,233	163,332	0
<hr/>					
Other Expense & Cost					
Professional Services	696,248	0	45,817	650,431	0
Intra/Interagency Pymnts-Prof Svcs	2,344	0	2,235	109	0
Travel Reimbursements	1,623	0	1,548	75	0
Travel Direct Purchase	4,670	0	4,454	216	0
Misc. Administrative Expenses	138,309	0	31,709	106,600	0
Rent Expense	93,932	0	89,583	4,349	0
*Rent Expense - Unallowed	0	0	0	0	0
Maintenance & Repair Expense	7,722	0	7,364	358	0
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	11,568	0	11,032	536	0
Shop Expense	638	0	608	30	0
Office Furniture and Equipment	2,759	0	2,631	128	0
Library Equipment and Resources	0	0	0	0	0
*Lease-Purchase Payments	1,049	0	0	0	0
*Buildings & Other Structures	0	0	0	0	0
*Bond Debt Payments	0	0	0	0	0
Incentives, etc.	0	0	0	0	0
*Indemnities, Restitutions, Settlements	250	0	0	0	0
Loans,Taxes,Other Disbursements	0	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
Other	0	0	0	0	0
*OPERS DC contribution to DB	139,663	0	0	0	0
<hr/>					
Departmental Total					
Expenditures Per Financial Statement	4,631,340				
<hr/>					
Deductions					
*Total Disallowed Costs	(140,962)	0	0	0	0
<hr/>					
Cost Adjustments					
Deduct Direct Costs	(926,164)	0	0	(926,164)	0
<hr/>					
Functional Cost	3,564,214	0	3,564,214	0	0
<hr/>					
Allocation Step 1					
Inbound - All Others	40,284	0	38,419	1,865	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,604,498	0	3,602,633	1,865	0
<hr/>					
Allocation Step 2					
Inbound - Budget Division	23,035	0	23,035	0	0
Inbound - Central Accounting	64,611	0	64,611	0	0
Inbound - Central Purchasing	22,625	0	22,625	0	0
Inbound - Human Capital Mgmt Training	98,385	0	98,385	0	0
Inbound - Treasurer (740)	75,539	0	75,539	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department OMES Administration

	Total	G&A	Administration	General Government	CARES Act
Inbound - All Others	169,375	0	161,533	7,842	0
2nd Allocation	453,570	0	445,728	7,842	0
Total For OMES Administration					
Schedule .3 Total	4,058,068	0	4,048,361	9,707	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department OMES Administration

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	26.00	2.231645	80,398		80,398		80,398
Budget Division	10.00	0.858325	30,922		30,922	3,913	34,835
Central Accounting	39.75	3.411841	122,916		122,916	15,555	138,471
Financial Center for Excellence	11.00	0.944157	34,015		34,015	4,304	38,319
Central Purchasing	53.00	4.549122	163,888		163,888	20,740	184,628
Interagency Mail	8.00	0.686660	24,738		24,738	3,131	27,868
DCAM Facilities Svcs (2000004)	87.95	7.548967	271,962		271,962	34,416	306,377
DCAM Risk Mgmt (2000011)	13.00	1.115822	40,199		40,199	5,087	45,286
DCAM Fed Surplus Prop (2000007)	7.00	0.600827	21,646		21,646	2,739	24,385
DCAM Central Printing (2000003)	11.00	0.944157	34,015		34,015	4,304	38,319
DCAM Fleet (MP) (2000010)	8.00	0.686660	24,738		24,738	3,131	27,868
DCAM Other	9.00	0.772492	27,830		27,830	3,522	31,352
Agency Business Svcs (ABS)	18.50	1.587901	57,206		57,206	7,239	64,446
OMES ISD	679.48	58.321462	2,101,108		2,101,108	265,889	2,366,997
EGID-Emp Grp Ins Board 516	100.88	8.658782	311,944		311,944	39,476	351,420
OMES HCM	53.50	4.592038	165,434		165,434	20,935	186,369
Other	29.00	2.489142	89,675		89,675	11,348	101,023
Schedule .4 Total for Administration	1,165.06	100.000000	3,602,633		3,602,633	445,728	4,048,361

Allocation Basis: Number of FTEs in OMES Divisions
Allocation Source: OMES Personnel Records

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department OMES Administration

Activity - General Government

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Government	100	100.000000	1,865		1,865	7,842	9,707
Schedule .4 Total for General Government	100	100.000000	1,865		1,865	7,842	9,707

Allocation Basis: Exclusive Allocation To General Government
Allocation Source: Exclusive Allocation



STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department OMES Administration

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	0		0		0
Schedule .4 Total for CARES Act	100	100.000000	0		0	0	0

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation



STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department OMES Administration

Receiving Department	Total	Administration	General Government	CARES Act
OMES Administration	80,398	80,398	0	0
Budget Division	34,835	34,835	0	0
Central Accounting	138,471	138,471	0	0
Financial Center for Excellence	38,319	38,319	0	0
Central Purchasing	184,628	184,628	0	0
Interagency Mail	27,868	27,868	0	0
DCAM Facilities Svcs (2000004)	306,377	306,377	0	0
DCAM Risk Mgmt (2000011)	45,286	45,286	0	0
DCAM Fed Surplus Prop (2000007)	24,385	24,385	0	0
DCAM Central Printing (2000003)	38,319	38,319	0	0
DCAM Fleet (MP) (2000010)	27,868	27,868	0	0
DCAM Other	31,352	31,352	0	0
Agency Business Svcs (ABS)	64,446	64,446	0	0
OMES ISD	2,366,997	2,366,997	0	0
EGID-Emp Grp Ins Board 516	351,420	351,420	0	0
OMES HCM	186,369	186,369	0	0
Other	101,023	101,023	0	0
General Government	9,707	0	9,707	0
Direct Bill	0	0	0	0
Total	4,058,068	4,048,361	9,707	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Budget Division

The OMES Budget Division is responsible for preparation of the annual budget. This includes the counseling with individual agencies by budget analyst prior to budget review hearings to provide assistance in the preparation of agency budgets. This division also makes allotments, prepares and maintains uniform budget and accounting classifications, and prepares all budget revisions for all State agencies. Costs of the division have been identified and allocated as follows:

- General Administration - costs associated with the Budget Director providing general supervision and support to the division have been allocated to functions based on salary and wages.
- Budget Assistance - costs associated with the time spent by budget analyst assisting agencies in preparing budgets have been allocated based on the number of days of assistance provided in the current fiscal year.
- Revisions - costs associated with preparing and making revisions to the work program have been allocated based on the number of budget revisions made in the current fiscal year.
- General Government - costs associated with the Legislature and other general government activities have been allocated to General Government.
- CARES Act - costs associated with CARES Act accounting have been allocated to CARES Act, after direct costs have been deducted.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Budget Division

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,538,242			1,538,242
Deductions:				
Professional Services-not allocated	-43			
Rent Expense - Unallowed	0			
Lease-Purchase Payments	0			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	0			
Handicapped Vendor Levy	0			
OPERS DC contribution to DB	-31,520			
Total Deductions:	-31,563			-31,563
Cost Adjustments:				
Deduct Direct Costs	-798,680			
Total Departmental Cost Adjustments:	-798,680			-798,680
Inbound Costs:				
OMES Administration	30,922	3,913	34,835	
Total Allocated Additions:	30,922	3,913	34,835	34,835
Total To Be Allocated:	738,921	3,913		742,834

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Budget Division

	Total	G&A	Budget Assistance	Revisions	General Government
Wages & Benefits					
Salaries & Wages	667,985	20,708	242,479	128,320	276,144
Other Expense & Cost					
Professional Services	729,418	13,351	156,331	82,731	178,036
*Professional Services-not allocated	43	0	0	0	0
Intra/Interagency Pymnts-Prof Svcs	439	14	159	84	182
Travel Reimbursements	0	0	0	0	0
Travel Direct Purchase	2,642	82	960	508	1,092
Misc. Administrative Expenses	44,212	1,371	16,058	8,498	18,285
Misc Admin Expense-Budget Activity	0	0	0	0	0
Rent Expense	39,648	1,229	14,400	7,620	16,399
*Rent Expense - Unallowed	0	0	0	0	0
Maintenance & Repair Expense	1,353	42	491	260	560
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	1,568	49	569	301	649
Agric. & Vehicle Supplies	0	0	0	0	0
Office Furniture and Equipment	0	0	0	0	0
Library Equipment and Resources	0	0	0	0	0
*Lease-Purchase Payments	0	0	0	0	0
*Buildings & Other Structures	0	0	0	0	0
*Bond Debt Payments	0	0	0	0	0
Incentives, etc.	0	0	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
Other	19,414	602	7,051	3,731	8,030
*OPERS DC contribution to DB	31,520	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,538,242				
Deductions					
*Total Disallowed Costs	(31,563)	0	0	0	0
Cost Adjustments					
Deduct Direct Costs	(798,680)	0	0	0	(499,377)
Functional Cost					
Functional Cost	707,999	37,448	438,498	232,053	0
Allocation Step 1					
Inbound - All Others	30,922	959	11,225	5,940	12,783
Reallocate Admin Costs		(38,407)	14,387	7,612	16,388
Unallocated Costs	0	0	0	0	0
1st Allocation	738,921	0	464,110	245,605	29,171
Allocation Step 2					
Inbound - All Others	3,913	121	1,420	752	1,618
Reallocate Admin Costs		(121)	45	24	52
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,913	0	1,466	776	1,670

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Budget Division

	Total	G&A	Budget Assistance	Revisions	General Government
<hr/>					
Total For Budget Division					
Schedule .3 Total	742,834	0	465,576	246,381	30,841

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Budget Division

CARES Act

Wages & Benefits
Salaries & Wages 334

Other Expense & Cost
Professional Services 298,969
*Professional Services-not allocated 0
Intra/Interagency Pymnts-Prof Svcs 0
Travel Reimbursements 0
Travel Direct Purchase 0
Misc. Administrative Expenses 0
Misc Admin Expense-Budget Activity 0
Rent Expense 0
*Rent Expense - Unallowed 0
Maintenance & Repair Expense 0
Specialized Supplies & Mat'ls. Exp. 0
Production, Safety & Security Exp. 0
General Operating Expenses 0
Agric. & Vehicle Supplies 0
Office Furniture and Equipment 0
Library Equipment and Resources 0
*Lease-Purchase Payments 0
*Buildings & Other Structures 0
*Bond Debt Payments 0
Incentives, etc. 0
*Indemnities, Restitutions, Settlements 0
*Handicapped Vendor Levy 0
Other 0
*OPERS DC contribution to DB 0

Departmental Total
Expenditures Per Financial Statement

Deductions
*Total Disallowed Costs 0

Cost Adjustments
Deduct Direct Costs (299,303)

Functional Cost 0

Allocation Step 1
Inbound - All Others 15
Reallocate Admin Costs 19
Unallocated Costs 0
1st Allocation 35

Allocation Step 2
Inbound - All Others 2
Reallocate Admin Costs 0
Unallocated Costs 0
2nd Allocation 2

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Budget Division

CARES Act

<hr/>									
Total For Budget Division									
Schedule .3 Total									37

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Budget Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	5,535.37	3.157636	14,655		14,655		14,655
Civil Services Division	503.22	0.287060	1,332		1,332	4	1,337
Treasurer (740)	3,341.23	1.905995	8,846		8,846	29	8,875
Accountancy Board 020	318.39	0.181625	843		843	3	846
Abstractors Board 022	318.39	0.181625	843		843	3	846
Military Dept 025	1,959.26	1.117654	5,187		5,187	17	5,204
ABLE 030	391.85	0.223530	1,037		1,037	3	1,041
Boll Weevil 039	636.78	0.363249	1,686		1,686	6	1,691
Agriculture Food & Forestry 040	7,512.90	4.285713	19,890		19,890	65	19,955
Board of Architects 045	318.39	0.181625	843		843	3	846
Indigents Defense System 047	1,567.41	0.894125	4,150		4,150	14	4,163
Attorney General 049	2,351.11	1.341184	6,225		6,225	20	6,245
Arts Council 055	629.65	0.359182	1,667		1,667	5	1,672
Aeronautics Commission 060	1,509.65	0.861176	3,997		3,997	13	4,010
Banking Dept 065	318.39	0.181625	843		843	3	846
Broadband 085	5,032.15	2.870576	13,323		13,323	43	13,366
Tobacco Settlement Trust 092	456.50	0.260409	1,209		1,209	4	1,213
Capital Improvements Authority 105	2,012.86	1.148230	5,329		5,329	17	5,346
Dept of Mines 125	878.65	0.501223	2,326		2,326	8	2,334
Commission on Children & Youth 127	951.67	0.542877	2,520		2,520	8	2,528
Corrections 131	4,310.36	2.458833	11,412		11,412	37	11,449
Board of Podiatric Med Exam 140	91.30	0.052082	242		242	1	243
Board of Chiropractor Exam 145	228.25	0.130205	604		604	2	606
Board of Behavioral Health 148	228.25	0.130205	604		604	2	606
Commerce 160	4,151.36	2.368132	10,991		10,991	36	11,027
Construction Industries Board 170	1,509.65	0.861176	3,997		3,997	13	4,010
Corporation Commission 185	2,470.59	1.409341	6,541		6,541	21	6,562
Board of Cosmetology 190	190.33	0.108573	504		504	2	506
Court of Criminal Appeals 199	195.93	0.111768	519		519	2	520
JM Davis Museum 204	1,197.03	0.682842	3,169		3,169	10	3,179
Board of Dentistry 215	228.25	0.130205	604		604	2	606
District Courts 219	1,567.41	0.894125	4,150		4,150	14	4,163
District Attorneys Council 220	3,134.81	1.788244	8,299		8,299	27	8,326
Dept of Education 265	2,623.53	1.496585	6,946		6,946	23	6,968
Education TV Authority 266	104.94	0.059863	278		278	1	279
Election Board 270	2,012.86	1.148230	5,329		5,329	17	5,346
Educational Quality & Accountability 275	209.88	0.119725	556		556	2	557
Funeral Board 285	190.33	0.108573	504		504	2	506
Employment Security Commission 290	979.33	0.558656	2,593		2,593	8	2,601
Dept of Environmental Quality 292	2,470.59	1.409341	6,541		6,541	21	6,562
Ethics Commission 296	1,509.65	0.861176	3,997		3,997	13	4,010
Auditor & Inspector 300	1,006.43	0.574115	2,665		2,665	9	2,673
Governor 305	1,006.43	0.574115	2,665		2,665	9	2,673
Pardon & Parole Board 306	195.93	0.111768	519		519	2	520
Interstate Oil Compact Commission 307	195.87	0.111733	519		519	2	520
Bureau of Investigation 308	783.70	0.447059	2,075		2,075	7	2,082
Dept of Emergency Mgmt 309	1,959.26	1.117654	5,187		5,187	17	5,204
Fire Marshal 310	195.93	0.111768	519		519	2	520
Firefighters Pens & Ret Sys 315	495.41	0.282605	1,312		1,312	4	1,316
Dept of Wildlife Conservation 320	2,470.59	1.409341	6,541		6,541	21	6,562
Office of Disability Concerns 326	951.67	0.542877	2,520		2,520	8	2,528
Dept of Health 340	8,217.00	4.687371	21,755		21,755	71	21,826

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Budget Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Chief Medical Examiner 342	456.50	0.260409	1,209		1,209	4	1,213
Examiners of Perfusionists 343	273.90	0.156245	725		725	2	728
Dept of Transportation 345	5,032.15	2.870576	13,323		13,323	43	13,366
Space Industry Dev Authority 346	503.22	0.287060	1,332		1,332	4	1,337
Historical Society 350	2,470.59	1.409341	6,541		6,541	21	6,562
Horse Racing Commission 353	1,197.03	0.682842	3,169		3,169	10	3,179
Energy Resources Board 359	195.87	0.111733	519		519	2	520
Workers Comp Court 369	443.57	0.253033	1,174		1,174	4	1,178
Industrial Finance Authority 370	318.39	0.181625	843		843	3	846
Insurance Dept 385	391.73	0.223461	1,037		1,037	3	1,040
Multiple Injury Trust Fund 391	2,010.51	1.146890	5,323		5,323	17	5,340
Office of Juvenile Affairs 400	1,903.33	1.085749	5,039		5,039	16	5,056
Dept of Labor 405	951.67	0.542877	2,520		2,520	8	2,528
Commission of the Land Office 410	104.94	0.059863	278		278	1	279
Council on Law Enfc Educ & Trng 415	1,567.41	0.894125	4,150		4,150	14	4,163
Law Enforcement Retirement Sys 416	495.41	0.282605	1,312		1,312	4	1,316
Senate 421	503.22	0.287060	1,332		1,332	4	1,337
House of Representatives 422	503.22	0.287060	1,332		1,332	4	1,337
Legislative Service Bureau 423	503.22	0.287060	1,332		1,332	4	1,337
Dept of Libraries 430	209.88	0.119725	556		556	2	557
Lottery Commission 435	599.09	0.341749	1,586		1,586	5	1,591
Lt Governor 440	503.22	0.287060	1,332		1,332	4	1,337
LPG Board 445	195.87	0.111733	519		519	2	520
Board of Lic Alcohol & Drug Cnsl 448	190.33	0.108573	504		504	2	506
Board of Med Licensure & Supr 450	91.30	0.052082	242		242	1	243
Mental Health & Substance Abuse 452	6,391.00	3.645728	16,920		16,920	55	16,975
Motor Vehicle Commission 475	503.22	0.287060	1,332		1,332	4	1,337
Bureau of Narcotics 477	1,567.41	0.894125	4,150		4,150	14	4,163
Board of Exam for LT Care Admin 509	228.25	0.130205	604		604	2	606
Board of Nursing 510	456.50	0.260409	1,209		1,209	4	1,213
OPERS - OK Public Empl Ret Sys 515	495.41	0.282605	1,312		1,312	4	1,316
Board of Exam in Optometry 520	228.25	0.130205	604		604	2	606
Board of Osteopathic Exam 525	228.25	0.130205	604		604	2	606
Police Pension & Ret Sys 557	495.41	0.282605	1,312		1,312	4	1,316
Pharmacy Board 560	456.50	0.260409	1,209		1,209	4	1,213
Board Private Vocational Schools 563	314.82	0.179588	833		833	3	836
Dept of Tourism & Recreation 566	4,788.14	2.731381	12,677		12,677	41	12,718
Prof Engineers & Land Surveyors 570	318.39	0.181625	843		843	3	846
Board of Psychologists Examiners 575	190.33	0.108573	504		504	2	506
Dept of Public Safety 585	5,094.07	2.905898	13,487		13,487	44	13,531
Real Estate Commission 588	195.87	0.111733	519		519	2	520
Regents for Higher Education 605	1,574.12	0.897952	4,167		4,167	14	4,181
Physician Manpower Trng Comm 619	4,565.00	2.604091	12,086		12,086	39	12,125
Board of Lic Social Workers 622	190.33	0.108573	504		504	2	506
Secretary of State 625	503.22	0.287060	1,332		1,332	4	1,337
OCAST 628	629.65	0.359182	1,667		1,667	5	1,672
School of Science & Math 629	104.94	0.059863	278		278	1	279
Dept of Securities 630	195.87	0.111733	519		519	2	520
Speech-Language Pathology 632	228.25	0.130205	604		604	2	606
Commission on Consumer Credit 635	195.87	0.111733	519		519	2	520
Service Oklahoma 640	1,006.43	0.574115	2,665		2,665	9	2,673
Conservation Commission 645	3,030.85	1.728940	8,024		8,024	26	8,050

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Budget Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Veteran Affairs 650	4,565.00	2.604091	12,086		12,086	39	12,125
JD McCarty Center 670	951.67	0.542877	2,520		2,520	8	2,528
Self-Ins Grty Fund Board 675	318.39	0.181625	843		843	3	846
Supreme Court 677	1,959.26	1.117654	5,187		5,187	17	5,204
Council on Judicial Complaints 678	195.93	0.111768	519		519	2	520
Tax Commission 695	4,124.69	2.352918	10,920		10,920	36	10,956
Teachers Retirement System 715	495.41	0.282605	1,312		1,312	4	1,316
Uniform Building Code Commission 753	503.22	0.287060	1,332		1,332	4	1,337
Used Motor Vehicles 755	503.22	0.287060	1,332		1,332	4	1,337
Board of Test Alcohol/Drug 772	228.25	0.130205	604		604	2	606
OSU Medical Authority 775	456.50	0.260409	1,209		1,209	4	1,213
Board of Veterinary Med Examiners 790	318.39	0.181625	843		843	3	846
Career & Technology Education 800	524.71	0.299319	1,389		1,389	5	1,394
Virtual Charter School Board 803	104.94	0.059863	278		278	1	279
Dept of Rehabilitation Services 805	1,903.33	1.085749	5,039		5,039	16	5,056
Health Care Authority 807	6,391.00	3.645728	16,920		16,920	55	16,975
Univ Hospital Authority 825	1,826.00	1.041637	4,834		4,834	16	4,850
Dept of Human Services 830	2,855.00	1.628627	7,559		7,559	25	7,583
Water Resources Board 835	6,710.78	3.828145	17,767		17,767	58	17,825
Workers Comp Commission 865	443.57	0.253033	1,174		1,174	4	1,178
OK Turnpike Authority 978	503.22	0.287060	1,332		1,332	4	1,337
Schedule .4 Total for Budget Assistance	175,301.07	100.000000	464,110		464,110	1,466	465,576

Allocation Basis: Budget Assistance Payroll by Agency
Allocation Source: Budget Division

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Revisions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	26	3.412073	8,380		8,380		8,380
Civil Services Division	9	1.181102	2,901		2,901	9	2,910
Treasurer (740)	6	0.787402	1,934		1,934	6	1,940
OSU 010	2	0.262467	645		645	2	647
OSU Exp Station 011	1	0.131234	322		322	1	323
OSU Extension Div 012	2	0.262467	645		645	2	647
OSU Tech Branch 013	1	0.131234	322		322	1	323
OSU Veterinary Medicine 014	2	0.262467	645		645	2	647
OSU Ok City 015	1	0.131234	322		322	1	323
OSU Tulsa 016	2	0.262467	645		645	2	647
Accountancy Board 020	2	0.262467	645		645	2	647
Abstractors Board 022	1	0.131234	322		322	1	323
Military Dept 025	13	1.706037	4,190		4,190	14	4,204
ABLE 030	5	0.656168	1,612		1,612	5	1,617
Boll Weevil 039	1	0.131234	322		322	1	323
Agriculture Food & Forestry 040	15	1.968504	4,835		4,835	16	4,851
Western OK State College 041	1	0.131234	322		322	1	323
Board of Architects 045	1	0.131234	322		322	1	323
Indigents Defense System 047	10	1.312336	3,223		3,223	11	3,234
Attorney General 049	20	2.624672	6,446		6,446	21	6,467
Arts Council 055	11	1.443570	3,545		3,545	12	3,557
Aeronautics Commission 060	5	0.656168	1,612		1,612	5	1,617
Banking Dept 065	1	0.131234	322		322	1	323
Broadband 085	5	0.656168	1,612		1,612	5	1,617
Tobacco Settlement Trust 092	5	0.656168	1,612		1,612	5	1,617
Cameron University 100	2	0.262467	645		645	2	647
Capital Improvements Authority 105	7	0.918635	2,256		2,256	7	2,264
Carl Albert State College 108	3	0.393701	967		967	3	970
Univ of Central OK 120	3	0.393701	967		967	3	970
Dept of Mines 125	4	0.524934	1,289		1,289	4	1,294
Commission on Children & Youth 127	6	0.787402	1,934		1,934	6	1,940
Corrections 131	14	1.837270	4,512		4,512	15	4,527
Board of Podiatric Med Exam 140	1	0.131234	322		322	1	323
Board of Chiropractor Exam 145	3	0.393701	967		967	3	970
Board of Behavioral Health 148	3	0.393701	967		967	3	970
Univ of Science & Arts 150	1	0.131234	322		322	1	323
Commerce 160	13	1.706037	4,190		4,190	14	4,204
Connors State College 165	9	1.181102	2,901		2,901	9	2,910
Construction Industries Board 170	2	0.262467	645		645	2	647
Corporation Commission 185	15	1.968504	4,835		4,835	16	4,851
Board of Cosmetology 190	1	0.131234	322		322	1	323
Court of Criminal Appeals 199	7	0.918635	2,256		2,256	7	2,264
JM Davis Museum 204	9	1.181102	2,901		2,901	9	2,910
Board of Dentistry 215	1	0.131234	322		322	1	323
District Courts 219	3	0.393701	967		967	3	970
District Attorneys Council 220	10	1.312336	3,223		3,223	11	3,234
East Central University 230	2	0.262467	645		645	2	647
Eastern OK State College 240	2	0.262467	645		645	2	647
Redlands CC 241	3	0.393701	967		967	3	970
Dept of Education 265	20	2.624672	6,446		6,446	21	6,467
Education TV Authority 266	3	0.393701	967		967	3	970
Election Board 270	11	1.443570	3,545		3,545	12	3,557

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Revisions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Educational Quality & Accountability 275	6	0.787402	1,934		1,934	6	1,940
Funeral Board 285	1	0.131234	322		322	1	323
Employment Security Commission 290	1	0.131234	322		322	1	323
Dept of Environmental Quality 292	4	0.524934	1,289		1,289	4	1,294
Ethics Commission 296	5	0.656168	1,612		1,612	5	1,617
Auditor & Inspector 300	7	0.918635	2,256		2,256	7	2,264
Governor 305	3	0.393701	967		967	3	970
Pardon & Parole Board 306	5	0.656168	1,612		1,612	5	1,617
Interstate Oil Compact Commission 307	1	0.131234	322		322	1	323
Bureau of Investigation 308	4	0.524934	1,289		1,289	4	1,294
Dept of Emergency Mgmt 309	8	1.049869	2,579		2,579	8	2,587
Fire Marshal 310	1	0.131234	322		322	1	323
Firefighters Pens & Ret Sys 315	1	0.131234	322		322	1	323
Dept of Wildlife Conservation 320	2	0.262467	645		645	2	647
Office of Disability Concerns 326	3	0.393701	967		967	3	970
Dept of Health 340	11	1.443570	3,545		3,545	12	3,557
Chief Medical Examiner 342	12	1.574803	3,868		3,868	13	3,880
Examiners of Perfusionists 343	1	0.131234	322		322	1	323
Dept of Transportation 345	16	2.099738	5,157		5,157	17	5,174
Space Industry Dev Authority 346	3	0.393701	967		967	3	970
Historical Society 350	18	2.362205	5,802		5,802	19	5,821
Horse Racing Commission 353	4	0.524934	1,289		1,289	4	1,294
Energy Resources Board 359	2	0.262467	645		645	2	647
Native American 361	2	0.262467	645		645	2	647
Workers Comp Court 369	3	0.393701	967		967	3	970
Industrial Finance Authority 370	1	0.131234	322		322	1	323
Insurance Dept 385	1	0.131234	322		322	1	323
Multiple Injury Trust Fund 391	2	0.262467	645		645	2	647
Office of Juvenile Affairs 400	16	2.099738	5,157		5,157	17	5,174
Dept of Labor 405	3	0.393701	967		967	3	970
Commission of the Land Office 410	3	0.393701	967		967	3	970
Council on Law Enfc Educ & Trng 415	5	0.656168	1,612		1,612	5	1,617
Law Enforcement Retirement Sys 416	1	0.131234	322		322	1	323
Langston University 420	1	0.131234	322		322	1	323
Senate 421	2	0.262467	645		645	2	647
House of Representatives 422	1	0.131234	322		322	1	323
Legislative Service Bureau 423	3	0.393701	967		967	3	970
Dept of Libraries 430	8	1.049869	2,579		2,579	8	2,587
Lottery Commission 435	2	0.262467	645		645	2	647
Lt Governor 440	5	0.656168	1,612		1,612	5	1,617
LPG Board 445	1	0.131234	322		322	1	323
Board of Lic Alcohol & Drug Cnsl 448	1	0.131234	322		322	1	323
Board of Med Licensure & Supr 450	1	0.131234	322		322	1	323
Mental Health & Substance Abuse 452	19	2.493438	6,124		6,124	20	6,144
Medical Marijuana 455	1	0.131234	322		322	1	323
Rogers State University 461	2	0.262467	645		645	2	647
Murray College 470	6	0.787402	1,934		1,934	6	1,940
Motor Vehicle Commission 475	3	0.393701	967		967	3	970
Bureau of Narcotics 477	2	0.262467	645		645	2	647
NE OK A&M College 480	1	0.131234	322		322	1	323
Northeastern State University 485	2	0.262467	645		645	2	647
Northern OK College 490	2	0.262467	645		645	2	647

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Revisions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Northwestern OK State Univ 505	2	0.262467	645		645	2	647
Board of Exam for LT Care Admin 509	1	0.131234	322		322	1	323
Board of Nursing 510	1	0.131234	322		322	1	323
OPERS - OK Public Empl Ret Sys 515	4	0.524934	1,289		1,289	4	1,294
Board of Exam in Optometry 520	1	0.131234	322		322	1	323
Board of Osteopathic Exam 525	1	0.131234	322		322	1	323
Panhandle State University 530	2	0.262467	645		645	2	647
Rose State College 531	2	0.262467	645		645	2	647
Police Pension & Ret Sys 557	1	0.131234	322		322	1	323
Pharmacy Board 560	5	0.656168	1,612		1,612	5	1,617
Board Private Vocational Schools 563	3	0.393701	967		967	3	970
Dept of Tourism & Recreation 566	11	1.443570	3,545		3,545	12	3,557
Prof Engineers & Land Surveyors 570	1	0.131234	322		322	1	323
Board of Psychologists Examiners 575	1	0.131234	322		322	1	323
Dept of Public Safety 585	32	4.199457	10,315		10,315	35	10,350
Real Estate Commission 588	6	0.787402	1,934		1,934	6	1,940
Regents for Higher Education 605	3	0.393701	967		967	3	970
Regional University System of OK 610	2	0.262467	645		645	2	647
Physician Manpower Trng Comm 619	9	1.181102	2,901		2,901	9	2,910
Board of Lic Social Workers 622	1	0.131234	322		322	1	323
Seminole State College 623	5	0.656168	1,612		1,612	5	1,617
Secretary of State 625	1	0.131234	322		322	1	323
OCAST 628	10	1.312336	3,223		3,223	11	3,234
School of Science & Math 629	4	0.524934	1,289		1,289	4	1,294
Dept of Securities 630	1	0.131234	322		322	1	323
Speech-Language Pathology 632	1	0.131234	322		322	1	323
OKC Comm College 633	3	0.393701	967		967	3	970
Commission on Consumer Credit 635	1	0.131234	322		322	1	323
Conservation Commission 645	9	1.181102	2,901		2,901	9	2,910
Dept of Veteran Affairs 650	10	1.312336	3,223		3,223	11	3,234
SE OK State Univ 660	5	0.656168	1,612		1,612	5	1,617
SW OK State Univ 665	1	0.131234	322		322	1	323
JD McCarty Center 670	4	0.524934	1,289		1,289	4	1,294
Self-Ins Grty Fund Board 675	1	0.131234	322		322	1	323
Supreme Court 677	8	1.049869	2,579		2,579	8	2,587
Council on Judicial Complaints 678	2	0.262467	645		645	2	647
Tax Commission 695	10	1.312336	3,223		3,223	11	3,234
Teachers Retirement System 715	4	0.524934	1,289		1,289	4	1,294
Tulsa Comm College 750	2	0.262467	645		645	2	647
Uniform Building Code Commission 753	3	0.393701	967		967	3	970
Used Motor Vehicles 755	1	0.131234	322		322	1	323
Univ Center Ponca City 758	1	0.131234	322		322	1	323
Univ of Oklahoma 760	1	0.131234	322		322	1	323
Univ of OK Law Center 761	1	0.131234	322		322	1	323
Univ of OK Health Sciences Center 770	2	0.262467	645		645	2	647
Board of Test Alcohol/Drug 772	2	0.262467	645		645	2	647
OSU-Osteopathic Medicine 773	1	0.131234	322		322	1	323
OSU Medical Authority 775	2	0.262467	645		645	2	647
Board of Veterinary Med Examiners 790	1	0.131234	322		322	1	323
Career & Technology Education 800	10	1.312336	3,223		3,223	11	3,234
Virtual Charter School Board 803	1	0.131234	322		322	1	323
Dept of Rehabilitation Services 805	7	0.918635	2,256		2,256	7	2,264

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - Revisions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Care Authority 807	7	0.918635	2,256		2,256	7	2,264
Univ Hospital Authority 825	2	0.262467	645		645	2	647
Dept of Human Services 830	12	1.574803	3,868		3,868	13	3,880
Water Resources Board 835	9	1.181102	2,901		2,901	9	2,910
Workers Comp Commission 865	1	0.131234	322		322	1	323
OK Turnpike Authority 978	2	0.262467	645		645	2	647
Schedule .4 Total for Revisions	762	100.000000	245,605		245,605	776	246,381

Allocation Basis: Number of Budget Revisions by Agency
Allocation Source: Budget Division Revision Log

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - General Government

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Government	100	100.000000	29,171		29,171	1,670	30,841
Schedule .4 Total for General Government	100	100.000000	29,171		29,171	1,670	30,841

Allocation Basis: Exclusive Allocation To General Government
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Budget Division

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	35		35	2	37
Schedule .4 Total for CARES Act	100	100.000000	35		35	2	37

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Budget Division

Receiving Department	Total	Budget Assistance	Revisions	General Government	CARES Act
OMES Administration	23,035	14,655	8,380	0	0
Civil Services Division	4,247	1,337	2,910	0	0
Treasurer (740)	10,815	8,875	1,940	0	0
OSU 010	647	0	647	0	0
OSU Exp Station 011	323	0	323	0	0
OSU Extension Div 012	647	0	647	0	0
OSU Tech Branch 013	323	0	323	0	0
OSU Veterinary Medicine 014	647	0	647	0	0
OSU Ok City 015	323	0	323	0	0
OSU Tulsa 016	647	0	647	0	0
Accountancy Board 020	1,492	846	647	0	0
Abstractors Board 022	1,169	846	323	0	0
Military Dept 025	9,408	5,204	4,204	0	0
ABLE 030	2,658	1,041	1,617	0	0
Boll Weevil 039	2,015	1,691	323	0	0
Agriculture Food & Forestry 040	24,806	19,955	4,851	0	0
Western OK State College 041	323	0	323	0	0
Board of Architects 045	1,169	846	323	0	0
Indigents Defense System 047	7,397	4,163	3,234	0	0
Attorney General 049	12,712	6,245	6,467	0	0
Arts Council 055	5,230	1,672	3,557	0	0
Aeronautics Commission 060	5,627	4,010	1,617	0	0
Banking Dept 065	1,169	846	323	0	0
Broadband 085	14,983	13,366	1,617	0	0
Tobacco Settlement Trust 092	2,829	1,213	1,617	0	0
Cameron University 100	647	0	647	0	0
Capital Improvements Authority 105	7,610	5,346	2,264	0	0
Carl Albert State College 108	970	0	970	0	0
Univ of Central OK 120	970	0	970	0	0
Dept of Mines 125	3,627	2,334	1,294	0	0
Commission on Children & Youth 127	4,468	2,528	1,940	0	0
Corrections 131	15,976	11,449	4,527	0	0
Board of Podiatric Med Exam 140	566	243	323	0	0
Board of Chiropractor Exam 145	1,576	606	970	0	0
Board of Behavioral Health 148	1,576	606	970	0	0
Univ of Science & Arts 150	323	0	323	0	0
Commerce 160	15,230	11,027	4,204	0	0
Connors State College 165	2,910	0	2,910	0	0
Construction Industries Board 170	4,657	4,010	647	0	0
Corporation Commission 185	11,413	6,562	4,851	0	0
Board of Cosmetology 190	829	506	323	0	0
Court of Criminal Appeals 199	2,784	520	2,264	0	0
JM Davis Museum 204	6,090	3,179	2,910	0	0
Board of Dentistry 215	930	606	323	0	0
District Courts 219	5,133	4,163	970	0	0
District Attorneys Council 220	11,560	8,326	3,234	0	0
East Central University 230	647	0	647	0	0
Eastern OK State College 240	647	0	647	0	0
Redlands CC 241	970	0	970	0	0
Dept of Education 265	13,436	6,968	6,467	0	0
Education TV Authority 266	1,249	279	970	0	0
Election Board 270	8,903	5,346	3,557	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Budget Division

Receiving Department	Total	Budget Assistance	Revisions	General Government	CARES Act
Educational Quality & Accountability 275	2,498	557	1,940	0	0
Funeral Board 285	829	506	323	0	0
Employment Security Commission 290	2,925	2,601	323	0	0
Dept of Environmental Quality 292	7,856	6,562	1,294	0	0
Ethics Commission 296	5,627	4,010	1,617	0	0
Auditor & Inspector 300	4,937	2,673	2,264	0	0
Governor 305	3,643	2,673	970	0	0
Pardon & Parole Board 306	2,137	520	1,617	0	0
Interstate Oil Compact Commission 307	844	520	323	0	0
Bureau of Investigation 308	3,375	2,082	1,294	0	0
Dept of Emergency Mgmt 309	7,791	5,204	2,587	0	0
Fire Marshal 310	844	520	323	0	0
Firefighters Pens & Ret Sys 315	1,639	1,316	323	0	0
Dept of Wildlife Conservation 320	7,209	6,562	647	0	0
Office of Disability Concerns 326	3,498	2,528	970	0	0
Dept of Health 340	25,383	21,826	3,557	0	0
Chief Medical Examiner 342	5,093	1,213	3,880	0	0
Examiners of Perfusionists 343	1,051	728	323	0	0
Dept of Transportation 345	18,540	13,366	5,174	0	0
Space Industry Dev Authority 346	2,307	1,337	970	0	0
Historical Society 350	12,383	6,562	5,821	0	0
Horse Racing Commission 353	4,473	3,179	1,294	0	0
Energy Resources Board 359	1,167	520	647	0	0
Native American 361	647	0	647	0	0
Workers Comp Court 369	2,148	1,178	970	0	0
Industrial Finance Authority 370	1,169	846	323	0	0
Insurance Dept 385	1,364	1,040	323	0	0
Multiple Injury Trust Fund 391	5,987	5,340	647	0	0
Office of Juvenile Affairs 400	10,229	5,056	5,174	0	0
Dept of Labor 405	3,498	2,528	970	0	0
Commission of the Land Office 410	1,249	279	970	0	0
Council on Law Enfc Educ & Trng 415	5,780	4,163	1,617	0	0
Law Enforcement Retirement Sys 416	1,639	1,316	323	0	0
Langston University 420	323	0	323	0	0
Senate 421	1,983	1,337	647	0	0
House of Representatives 422	1,660	1,337	323	0	0
Legislative Service Bureau 423	2,307	1,337	970	0	0
Dept of Libraries 430	3,144	557	2,587	0	0
Lottery Commission 435	2,238	1,591	647	0	0
Lt Governor 440	2,953	1,337	1,617	0	0
LPG Board 445	844	520	323	0	0
Board of Lic Alcohol & Drug Cnsl 448	829	506	323	0	0
Board of Med Licensure & Supr 450	566	243	323	0	0
Mental Health & Substance Abuse 452	23,119	16,975	6,144	0	0
Medical Marijuana 455	323	0	323	0	0
Rogers State University 461	647	0	647	0	0
Murray College 470	1,940	0	1,940	0	0
Motor Vehicle Commission 475	2,307	1,337	970	0	0
Bureau of Narcotics 477	4,810	4,163	647	0	0
NE OK A&M College 480	323	0	323	0	0
Northeastern State University 485	647	0	647	0	0
Northern OK College 490	647	0	647	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Budget Division

Receiving Department	Total	Budget Assistance	Revisions	General Government	CARES Act
Northwestern OK State Univ 505	647	0	647	0	0
Board of Exam for LT Care Admin 509	930	606	323	0	0
Board of Nursing 510	1,536	1,213	323	0	0
OPERS - OK Public Empl Ret Sys 515	2,609	1,316	1,294	0	0
Board of Exam in Optometry 520	930	606	323	0	0
Board of Osteopathic Exam 525	930	606	323	0	0
Panhandle State University 530	647	0	647	0	0
Rose State College 531	647	0	647	0	0
Police Pension & Ret Sys 557	1,639	1,316	323	0	0
Pharmacy Board 560	2,829	1,213	1,617	0	0
Board Private Vocational Schools 563	1,806	836	970	0	0
Dept of Tourism & Recreation 566	16,275	12,718	3,557	0	0
Prof Engineers & Land Surveyors 570	1,169	846	323	0	0
Board of Psychologists Examiners 575	829	506	323	0	0
Dept of Public Safety 585	23,881	13,531	10,350	0	0
Real Estate Commission 588	2,460	520	1,940	0	0
Regents for Higher Education 605	5,151	4,181	970	0	0
Regional University System of OK 610	647	0	647	0	0
Physician Manpower Trng Comm 619	15,036	12,125	2,910	0	0
Board of Lic Social Workers 622	829	506	323	0	0
Seminole State College 623	1,617	0	1,617	0	0
Secretary of State 625	1,660	1,337	323	0	0
OCAST 628	4,906	1,672	3,234	0	0
School of Science & Math 629	1,572	279	1,294	0	0
Dept of Securities 630	844	520	323	0	0
Speech-Language Pathology 632	930	606	323	0	0
OKC Comm College 633	970	0	970	0	0
Commission on Consumer Credit 635	844	520	323	0	0
Service Oklahoma 640	2,673	2,673	0	0	0
Conservation Commission 645	10,961	8,050	2,910	0	0
Dept of Veteran Affairs 650	15,359	12,125	3,234	0	0
SE OK State Univ 660	1,617	0	1,617	0	0
SW OK State Univ 665	323	0	323	0	0
JD McCarty Center 670	3,821	2,528	1,294	0	0
Self-Ins Grty Fund Board 675	1,169	846	323	0	0
Supreme Court 677	7,791	5,204	2,587	0	0
Council on Judicial Complaints 678	1,167	520	647	0	0
Tax Commission 695	14,189	10,956	3,234	0	0
Teachers Retirement System 715	2,609	1,316	1,294	0	0
Tulsa Comm College 750	647	0	647	0	0
Uniform Building Code Commission 753	2,307	1,337	970	0	0
Used Motor Vehicles 755	1,660	1,337	323	0	0
Univ Center Ponca City 758	323	0	323	0	0
Univ of Oklahoma 760	323	0	323	0	0
Univ of OK Law Center 761	323	0	323	0	0
Univ of OK Health Sciences Center 770	647	0	647	0	0
Board of Test Alcohol/Drug 772	1,253	606	647	0	0
OSU-Osteopathic Medicine 773	323	0	323	0	0
OSU Medical Authority 775	1,859	1,213	647	0	0
Board of Veterinary Med Examiners 790	1,169	846	323	0	0
Career & Technology Education 800	4,627	1,394	3,234	0	0
Virtual Charter School Board 803	602	279	323	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Budget Division

Receiving Department	Total	Budget Assistance	Revisions	General Government	CARES Act
Dept of Rehabilitation Services 805	7,319	5,056	2,264	0	0
Health Care Authority 807	19,239	16,975	2,264	0	0
Univ Hospital Authority 825	5,497	4,850	647	0	0
Dept of Human Services 830	11,464	7,583	3,880	0	0
Water Resources Board 835	20,735	17,825	2,910	0	0
Workers Comp Commission 865	1,502	1,178	323	0	0
OK Turnpike Authority 978	1,983	1,337	647	0	0
General Government	30,841	0	0	30,841	0
CARES Act	37	0	0	0	37
Direct Bill	0	0	0	0	0
Total	742,834	465,576	246,381	30,841	37

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Central Accounting**

The Central Accounting & Reporting Department is responsible for providing central accounting and reporting services for all agencies of the State. All claims for services are submitted to the Division for pre-audit and approval for payment. All warrants for payment of approved claims are prepared by this Department.

The Department prepares and maintains the State of Oklahoma's general ledger. Financial management reports are prepared based on the general ledger and issued monthly. These reports provide financial information needed by each state agency regarding receipts and expenditures of both State and Federal funds.

A detailed salary analysis of the Department was prepared that distributes employee salaries to the Section that they work. Based on this the salary analysis costs have been identified and allocated as follows:

- General Administration - costs associated with individuals providing general supervision and support to the division have been allocated to functions based on salary and wages.
- Payroll - costs associated with payroll functions have been allocated on the number of full time equivalent positions served in the current fiscal year.
- General Accounting - costs associated with travel assistance, general accounting and preparing the Comprehensive Financial Report have been allocated based on the total number of transactions processed in the current fiscal year.
- CMIA - costs associated with CMIA accounting have been allocated to CMIA, after direct costs have been deducted.
- Shared Payroll Services - costs associated with Shared Payroll Services have been allocated to Shared Payroll Services, after direct costs have been deducted.
- General Government - costs associated with general government accounting activities have been allocated to General Government. Per a letter dated April 30, 1994, three percent of the Division's salaries have been assigned to this function.
- CARES Act - costs associated with CARES Act accounting have been allocated to CARES Act, after direct costs have been deducted.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Central Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,228,583			4,228,583
Deductions:				
Prof Services-not allocated	0			
Rent Expense - Unallowed	0			
Office Furniture	0			
Lease-Purchase Payments	0			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	0			
Handicapped Vendor Levy	0			
Loans,Taxes,Other Disbursements	-36			
OPERS DC contribution to DB	-58,160			
Total Deductions:	-58,196			-58,196
Cost Adjustments:				
Deduct Direct Costs	-1,211,312			
Total Departmental Cost Adjustments:	-1,211,312			-1,211,312
Inbound Costs:				
OMES Administration	122,916	15,555	138,471	
Total Allocated Additions:	122,916	15,555	138,471	138,471
Total To Be Allocated:	3,081,991	15,555		3,097,546

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Accounting

	Total	G&A	Payroll	General Accounting	CMIA
Wages & Benefits					
Salaries & Wages	3,169,809	35,206	437,266	1,710,146	2,036
Other Expense & Cost					
Professional Services	782,999	0	132,631	491,493	0
*Prof Services-not allocated	0	0	0	0	0
Intra/Interagency Pymnts-Prof Svcs	1,796	20	248	969	1
Travel Reimbursements	1,959	22	270	1,058	1
Travel Direct Purchase	11,303	125	1,560	6,101	7
Misc. Administrative Expenses	37,480	416	5,172	20,232	22
Rent Expense	157,525	1,749	21,738	85,031	95
*Rent Expense - Unallowed	0	0	0	0	0
Maintenance & Repair Expense	3,440	38	475	1,857	2
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	4,033	45	557	2,177	2
Agric. & Vehicle Supplies	0	0	0	0	0
Office Equipment	0	0	0	0	0
*Office Furniture	0	0	0	0	0
Library Equipment and Resources	43	0	6	24	0
*Lease-Purchase Payments	0	0	0	0	0
*Buildings & Other Structures	0	0	0	0	0
*Bond Debt Payments	0	0	0	0	0
Incentives, etc.	0	0	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
*Loans,Taxes,Other Disbursements	36	0	0	0	0
Other	0	0	0	0	0
*OPERS DC contribution to DB	58,160	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,228,583				
Deductions					
*Total Disallowed Costs	(58,196)	0	0	0	0
Cost Adjustments					
Deduct Direct Costs	(1,211,312)	0	0	0	0
Functional Cost					
Functional Cost	2,959,075	37,621	599,923	2,319,088	2,166
Allocation Step 1					
Inbound - All Others	122,916	1,364	16,950	66,326	74
Reallocate Admin Costs		(38,985)	5,438	21,270	23
Unallocated Costs	0	0	0	0	0
1st Allocation	3,081,991	0	622,312	2,406,684	2,263
Allocation Step 2					
Inbound - All Others	15,555	173	2,145	8,393	9
Reallocate Admin Costs		(173)	24	94	0
Unallocated Costs	0	0	0	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Accounting

	Total	G&A	Payroll	General Accounting	CMIA
2nd Allocation	15,555	0	2,169	8,488	9
Total For Central Accounting					
Schedule .3 Total	3,097,546	0	624,481	2,415,172	2,273

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Accounting

	Shared Payroll Services	General Government	CARES Act
Wages & Benefits			
Salaries & Wages	983,709	0	1,446
Other Expense & Cost			
Professional Services	0	277	158,598
*Prof Services-not allocated	0	0	0
Intra/Interagency Pymnts-Prof Svcs	558	0	0
Travel Reimbursements	608	0	0
Travel Direct Purchase	3,510	0	0
Misc. Administrative Expenses	11,638	0	0
Rent Expense	48,912	0	0
*Rent Expense - Unallowed	0	0	0
Maintenance & Repair Expense	1,068	0	0
Specialized Supplies & Mat'ls. Exp.	0	0	0
Production, Safety & Security Exp.	0	0	0
General Operating Expenses	1,252	0	0
Agric. & Vehicle Supplies	0	0	0
Office Equipment	0	0	0
*Office Furniture	0	0	0
Library Equipment and Resources	13	0	0
*Lease-Purchase Payments	0	0	0
*Buildings & Other Structures	0	0	0
*Bond Debt Payments	0	0	0
Incentives, etc.	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0
*Handicapped Vendor Levy	0	0	0
*Loans,Taxes,Other Disbursements	0	0	0
Other	0	0	0
*OPERS DC contribution to DB	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Deduct Direct Costs	(1,051,268)	0	(160,044)
Functional Cost	0	277	0
Allocation Step 1			
Inbound - All Others	38,141	0	61
Reallocate Admin Costs	12,234	0	19
Unallocated Costs	0	0	0
1st Allocation	50,374	277	81
Allocation Step 2			
Inbound - All Others	4,827	0	8
Reallocate Admin Costs	54	0	0
Unallocated Costs	0	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Accounting

	Shared Payroll Services	General Government	CARES Act
2nd Allocation	4,881	0	8
Total For Central Accounting			
Schedule .3 Total	55,255	277	89

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	1,191.17	1.912510	11,902		11,902		11,902
Civil Services Division	2.55	0.004094	25		25	0	26
Treasurer (740)	47.07	0.075574	470		470	2	472
OSU 010	8,034.99	12.900757	80,283		80,283	286	80,569
Accountancy Board 020	10.76	0.017276	108		108	0	108
Abstractors Board 022	2.00	0.003211	20		20	0	20
Military Dept 025	348.04	0.558804	3,478		3,478	12	3,490
ABLE 030	37.52	0.060241	375		375	1	376
Boll Weevil 039	5.72	0.009184	57		57	0	57
Agriculture Food & Forestry 040	350.08	0.562079	3,498		3,498	12	3,510
Western OK State College 041	121.96	0.195816	1,219		1,219	4	1,223
Board of Architects 045	4.00	0.006422	40		40	0	40
Indigents Defense System 047	125.08	0.200825	1,250		1,250	4	1,254
Attorney General 049	197.17	0.316571	1,970		1,970	7	1,977
Arts Council 055	16.99	0.027279	170		170	1	170
Aeronautics Commission 060	13.03	0.020921	130		130	0	131
Banking Dept 065	37.61	0.060386	376		376	1	377
Broadband 085	6.14	0.009858	61		61	0	62
Tobacco Settlement Trust 092	30.40	0.048809	304		304	1	305
Cameron University 100	448.06	0.719393	4,477		4,477	16	4,493
Carl Albert State College 108	198.02	0.317936	1,979		1,979	7	1,986
Univ of Central OK 120	1,494.46	2.399465	14,932		14,932	53	14,985
Dept of Mines 125	18.27	0.029334	183		183	1	183
Commission on Children & Youth 127	24.90	0.039979	249		249	1	250
Corrections 131	4,252.42	6.827571	42,489		42,489	151	42,640
Board of Chiropractor Exam 145	1.95	0.003131	19		19	0	20
Board of Behavioral Health 148	2.87	0.004608	29		29	0	29
Univ of Science & Arts 150	187.65	0.301286	1,875		1,875	7	1,882
Commerce 160	127.14	0.204133	1,270		1,270	5	1,275
Connors State College 165	117.45	0.188575	1,174		1,174	4	1,178
Construction Industries Board 170	30.18	0.048456	302		302	1	303
Corporation Commission 185	527.17	0.846410	5,267		5,267	19	5,286
Board of Cosmetology 190	13.08	0.021001	131		131	0	131
Court of Criminal Appeals 199	28.43	0.045646	284		284	1	285
JM Davis Museum 204	4.08	0.006551	41		41	0	41
Board of Dentistry 215	5.86	0.009409	59		59	0	59
District Courts 219	580.31	0.931730	5,798		5,798	21	5,819
District Attorneys Council 220	918.46	1.474655	9,177		9,177	33	9,210
East Central University 230	475.43	0.763338	4,750		4,750	17	4,767
Eastern OK State College 240	220.33	0.353756	2,201		2,201	8	2,209
Redlands CC 241	135.12	0.216945	1,350		1,350	5	1,355
Dept of Education 265	390.53	0.627024	3,902		3,902	14	3,916
Education TV Authority 266	50.71	0.081419	507		507	2	508
Election Board 270	25.68	0.041231	257		257	1	257
Educational Quality & Accountability 275	7.89	0.012668	79		79	0	79
Funeral Board 285	3.18	0.005106	32		32	0	32
Employment Security Commission 290	457.58	0.734678	4,572		4,572	16	4,588
Dept of Environmental Quality 292	494.26	0.793571	4,938		4,938	18	4,956
Ethics Commission 296	5.60	0.008991	56		56	0	56
Auditor & Inspector 300	110.96	0.178154	1,109		1,109	4	1,113
Governor 305	27.17	0.043623	271		271	1	272
Pardon & Parole Board 306	23.05	0.037008	230		230	1	231

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Interstate Oil Compact Commission 307	3.77	0.006053	38		38	0	38
Bureau of Investigation 308	359.78	0.577653	3,595		3,595	13	3,608
Dept of Emergency Mgmt 309	87.49	0.140472	874		874	3	877
Fire Marshal 310	16.12	0.025882	161		161	1	162
Firefighters Pens & Ret Sys 315	10.00	0.016056	100		100	0	100
Dept of Wildlife Conservation 320	348.84	0.560088	3,485		3,485	12	3,498
Office of Disability Concerns 326	4.12	0.006615	41		41	0	41
Dept of Health 340	2,066.77	3.318350	20,650		20,650	73	20,724
Chief Medical Examiner 342	117.51	0.188671	1,174		1,174	4	1,178
Dept of Transportation 345	2,340.56	3.757940	23,386		23,386	83	23,469
Space Industry Dev Authority 346	6.12	0.009826	61		61	0	61
Historical Society 350	150.51	0.241655	1,504		1,504	5	1,509
Horse Racing Commission 353	32.92	0.052855	329		329	1	330
Native American 361	0.45	0.000723	5		5		5
Workers Comp Court 369	5.98	0.009601	60		60	0	60
Industrial Finance Authority 370	4.97	0.007980	50		50	0	50
Insurance Dept 385	114.82	0.184352	1,147		1,147	4	1,151
Multiple Injury Trust Fund 391	8.32	0.013358	83		83	0	83
Office of Juvenile Affairs 400	475.76	0.763867	4,754		4,754	17	4,771
Dept of Labor 405	73.50	0.118010	734		734	3	737
Commission of the Land Office 410	54.37	0.087295	543		543	2	545
Council on Law Enfc Educ & Trng 415	40.37	0.064817	403		403	1	405
Law Enforcement Retirement Sys 416	6.00	0.009633	60		60	0	60
Langston University 420	395.21	0.634539	3,949		3,949	14	3,963
Senate 421	158.46	0.254419	1,583		1,583	6	1,589
House of Representatives 422	243.00	0.390154	2,428		2,428	9	2,437
Legislative Service Bureau 423	16.57	0.026604	166		166	1	166
Dept of Libraries 430	32.82	0.052695	328		328	1	329
Lottery Commission 435	32.07	0.051491	320		320	1	322
Lt Governor 440	5.38	0.008638	54		54	0	54
LPG Board 445	7.84	0.012588	78		78	0	79
Board of Lic Alcohol & Drug Cnsl 448	1.00	0.001606	10		10	0	10
Board of Med Licensure & Supr 450	24.09	0.038678	241		241	1	242
Mental Health & Substance Abuse 452	1,890.65	3.035577	18,891		18,891	67	18,958
Medical Marijuana 455	265.26	0.425894	2,650		2,650	9	2,660
Rogers State University 461	339.51	0.545108	3,392		3,392	12	3,404
Murray College 470	154.19	0.247563	1,541		1,541	5	1,546
Motor Vehicle Commission 475	3.77	0.006053	38		38	0	38
Bureau of Narcotics 477	168.06	0.269833	1,679		1,679	6	1,685
NE OK A&M College 480	187.03	0.300290	1,869		1,869	7	1,875
Northeastern State University 485	952.36	1.529084	9,516		9,516	34	9,549
Northern OK College 490	262.04	0.420724	2,618		2,618	9	2,627
Northwestern OK State Univ 505	309.90	0.497567	3,096		3,096	11	3,107
Board of Exam for LT Care Admin 509	3.00	0.004817	30		30	0	30
Board of Nursing 510	26.49	0.042532	265		265	1	266
OPERS - OK Public Empl Ret Sys 515	55.83	0.089639	558		558	2	560
Board of Exam in Optometry 520	1.86	0.002986	19		19	0	19
Board of Osteopathic Exam 525	6.45	0.010356	64		64	0	65
Panhandle State University 530	138.81	0.222870	1,387		1,387	5	1,392
Rose State College 531	406.56	0.652762	4,062		4,062	14	4,077
Police Pension & Ret Sys 557	9.84	0.015799	98		98	0	99
Pharmacy Board 560	13.01	0.020889	130		130	0	130

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board Private Vocational Schools 563	1.86	0.002986	19		19	0	19
Dept of Tourism & Recreation 566	648.94	1.041921	6,484		6,484	23	6,507
Prof Engineers & Land Surveyors 570	8.61	0.013824	86		86	0	86
Board of Psychologists Examiners 575	1.00	0.001606	10		10	0	10
Dept of Public Safety 585	1,175.22	1.886902	11,742		11,742	42	11,784
Real Estate Commission 588	12.42	0.019941	124		124	0	125
Regents for Higher Education 605	166.62	0.267521	1,665		1,665	6	1,671
Regional University System of OK 610	6.77	0.010870	68		68	0	68
Student Loan 618	116.58	0.187178	1,165		1,165	4	1,169
Physician Manpower Trng Comm 619	7.82	0.012556	78		78	0	78
Board of Lic Social Workers 622	1.46	0.002344	15		15	0	15
Seminole State College 623	153.84	0.247001	1,537		1,537	5	1,543
Secretary of State 625	30.33	0.048697	303		303	1	304
OCAST 628	11.99	0.019251	120		120	0	120
School of Science & Math 629	45.53	0.073102	455		455	2	457
Dept of Securities 630	26.44	0.042451	264		264	1	265
Speech-Language Pathology 632	1.97	0.003163	20		20	0	20
OKC Comm College 633	519.75	0.834497	5,193		5,193	18	5,212
Commission on Consumer Credit 635	32.88	0.052791	329		329	1	330
Conservation Commission 645	48.16	0.077324	481		481	2	483
Dept of Veteran Affairs 650	1,288.73	2.069150	12,877		12,877	46	12,922
SE OK State Univ 660	568.42	0.912640	5,679		5,679	20	5,700
SW OK State Univ 665	696.36	1.118057	6,958		6,958	25	6,983
JD McCarty Center 670	238.86	0.383507	2,387		2,387	8	2,395
Supreme Court 677	179.18	0.287687	1,790		1,790	6	1,797
Council on Judicial Complaints 678	2.01	0.003227	20		20	0	20
Tax Commission 695	575.73	0.924377	5,753		5,753	20	5,773
Teachers Retirement System 715	42.05	0.067514	420		420	1	422
Tulsa Comm College 750	1,150.26	1.846826	11,493		11,493	41	11,534
Uniform Building Code Commission 753	2.37	0.003805	24		24	0	24
Used Motor Vehicles 755	10.91	0.017517	109		109	0	109
Univ Center Ponca City 758	3.98	0.006390	40		40	0	40
Univ of Oklahoma 760	7,004.78	11.246686	69,989		69,989	249	70,238
Univ of OK Health Sciences Center 770	3,571.74	5.734689	35,688		35,688	127	35,814
Board of Test Alcohol/Drug 772	6.17	0.009906	62		62	0	62
Board of Veterinary Med Examiners 790	2.93	0.004704	29		29	0	29
Career & Technology Education 800	200.55	0.321998	2,004		2,004	7	2,011
Virtual Charter School Board 803	4.68	0.007514	47		47	0	47
Dept of Rehabilitation Services 805	872.14	1.400284	8,714		8,714	31	8,745
Health Care Authority 807	554.77	0.890724	5,543		5,543	20	5,563
Dept of Human Services 830	6,397.28	10.271300	63,919		63,919	227	64,147
Water Resources Board 835	100.98	0.162131	1,009		1,009	4	1,013
Workers Comp Commission 865	45.17	0.072524	451		451	2	453
Housing Fin 922	121.25	0.194676	1,212		1,212	4	1,216
OK Turnpike Authority 978	512.49	0.822840	5,121		5,121	18	5,139
Grand River Dam Authority 980	605.36	0.971950	6,049		6,049	21	6,070
Municipal Power Authority 981	75.08	0.120546	750		750	3	753
Schedule .4 Total for Payroll	62,283.06	100.000000	622,312		622,312	2,169	624,481

Allocation Basis: Number of FTE Positions by Agency

Allocation Source: Full-Time Equivalent Position Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - General Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	74,067	2.190134	52,710		52,710		52,710
OMES DCAM Admin	1,123	0.033207	799		799	3	802
Civil Services Division	1,069	0.031610	761		761	3	763
Treasurer (740)	62,528	1.848930	44,498		44,498	160	44,658
OSU 010	393,502	11.635705	280,035		280,035	1,011	281,045
OSU Exp Station 011	12,305	0.363854	8,757		8,757	32	8,788
OSU Extension Div 012	7,960	0.235374	5,665		5,665	20	5,685
OSU Tech Branch 013	7,586	0.224315	5,399		5,399	19	5,418
OSU Veterinary Medicine 014	11,853	0.350489	8,435		8,435	30	8,466
OSU Ok City 015	5,004	0.147966	3,561		3,561	13	3,574
OSU Tulsa 016	4,521	0.133684	3,217		3,217	12	3,229
Accountancy Board 020	1,645	0.048642	1,171		1,171	4	1,175
Abstractors Board 022	1,031	0.030486	734		734	3	736
Military Dept 025	40,117	1.186245	28,549		28,549	103	28,652
ABLE 030	2,644	0.078182	1,882		1,882	7	1,888
Boll Weevil 039	1,023	0.030250	728		728	3	731
Agriculture Food & Forestry 040	16,407	0.485149	11,676		11,676	42	11,718
Western OK State College 041	11,545	0.341381	8,216		8,216	30	8,246
Board of Architects 045	1,410	0.041693	1,003		1,003	4	1,007
Indigents Defense System 047	9,969	0.294780	7,094		7,094	26	7,120
Attorney General 049	13,275	0.392537	9,447		9,447	34	9,481
Arts Council 055	6,195	0.183184	4,409		4,409	16	4,425
Aeronautics Commission 060	3,012	0.089064	2,143		2,143	8	2,151
Banking Dept 065	3,269	0.096663	2,326		2,326	8	2,335
Broadband 085	640	0.018925	455		455	2	457
Tobacco Settlement Trust 092	8,312	0.245783	5,915		5,915	21	5,937
Cameron University 100	35,945	1.062880	25,580		25,580	92	25,672
Capital Improvements Authority 105	5,193	0.153555	3,696		3,696	13	3,709
Carl Albert State College 108	22,620	0.668865	16,097		16,097	58	16,156
Univ of Central OK 120	103,928	3.073113	73,960		73,960	267	74,227
Dept of Mines 125	2,252	0.066591	1,603		1,603	6	1,608
Commission on Children & Youth 127	3,534	0.104499	2,515		2,515	9	2,524
Corrections 131	130,247	3.851356	92,690		92,690	334	93,024
Board of Podiatric Med Exam 140	54	0.001597	38		38	0	39
Board of Chiropractor Exam 145	872	0.025785	621		621	2	623
Board of Behavioral Health 148	2,288	0.067655	1,628		1,628	6	1,634
Univ of Science & Arts 150	18,031	0.533170	12,832		12,832	46	12,878
Commerce 160	21,353	0.631400	15,196		15,196	55	15,251
Connors State College 165	14,309	0.423112	10,183		10,183	37	10,220
Construction Industries Board 170	9,889	0.292414	7,037		7,037	25	7,063
Corporation Commission 185	23,664	0.699736	16,840		16,840	61	16,901
Board of Cosmetology 190	2,973	0.087911	2,116		2,116	8	2,123
Court of Criminal Appeals 199	980	0.028978	697		697	3	700
JM Davis Museum 204	1,495	0.044207	1,064		1,064	4	1,068
Board of Dentistry 215	1,531	0.045271	1,090		1,090	4	1,093
District Courts 219	2,664	0.078773	1,896		1,896	7	1,903
District Attorneys Council 220	27,792	0.821799	19,778		19,778	71	19,849
East Central University 230	23,969	0.708755	17,057		17,057	62	17,119
Eastern OK State College 240	15,212	0.449813	10,826		10,826	39	10,865
Redlands CC 241	8,363	0.247291	5,952		5,952	21	5,973
Dept of Education 265	91,350	2.701186	65,009		65,009	234	65,243
Education TV Authority 266	2,690	0.079542	1,914		1,914	7	1,921

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - General Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Election Board 270	5,743	0.169818	4,087		4,087	15	4,102
Educational Quality & Accountability 275	3,162	0.093499	2,250		2,250	8	2,258
Funeral Board 285	1,191	0.035217	848		848	3	851
Employment Security Commission 290	40,016	1.183258	28,477		28,477	103	28,580
Dept of Environmental Quality 292	35,908	1.061786	25,554		25,554	92	25,646
Ethics Commission 296	1,480	0.043763	1,053		1,053	4	1,057
Auditor & Inspector 300	4,180	0.123601	2,975		2,975	11	2,985
Governor 305	2,326	0.068779	1,655		1,655	6	1,661
Pardon & Parole Board 306	1,906	0.056360	1,356		1,356	5	1,361
Interstate Oil Compact Commission 307	1,618	0.047844	1,151		1,151	4	1,156
Bureau of Investigation 308	17,956	0.530952	12,778		12,778	46	12,824
Dept of Emergency Mgmt 309	12,844	0.379792	9,140		9,140	33	9,173
Fire Marshal 310	1,877	0.055502	1,336		1,336	5	1,341
Firefighters Pens & Ret Sys 315	1,325	0.039180	943		943	3	946
Dept of Wildlife Conservation 320	13,731	0.406021	9,772		9,772	35	9,807
Office of Disability Concerns 326	1,715	0.050712	1,220		1,220	4	1,225
Dept of Health 340	86,413	2.555201	61,496		61,496	222	61,717
Chief Medical Examiner 342	7,134	0.210950	5,077		5,077	18	5,095
Examiners of Perfusionists 343	52	0.001538	37		37	0	37
Dept of Transportation 345	65,694	1.942547	46,751		46,751	169	46,920
Space Industry Dev Authority 346	2,339	0.069163	1,665		1,665	6	1,671
Historical Society 350	13,622	0.402798	9,694		9,694	35	9,729
Horse Racing Commission 353	2,111	0.062421	1,502		1,502	5	1,508
Energy Resources Board 359	2,176	0.064344	1,549		1,549	6	1,554
Native American 361	333	0.009847	237		237	1	238
Workers Comp Court 369	1,363	0.040303	970		970	3	973
Industrial Finance Authority 370	431	0.012745	307		307	1	308
Insurance Dept 385	7,398	0.218756	5,265		5,265	19	5,284
Multiple Injury Trust Fund 391	2,975	0.087970	2,117		2,117	8	2,125
Office of Juvenile Affairs 400	24,004	0.709789	17,082		17,082	62	17,144
Dept of Labor 405	16,800	0.496770	11,956		11,956	43	11,999
Commission of the Land Office 410	5,388	0.159321	3,834		3,834	14	3,848
Council on Law Enfc Educ & Trng 415	4,223	0.124873	3,005		3,005	11	3,016
Law Enforcement Retirement Sys 416	1,721	0.050889	1,225		1,225	4	1,229
Langston University 420	29,763	0.880081	21,181		21,181	76	21,257
Senate 421	3,338	0.098703	2,375		2,375	9	2,384
House of Representatives 422	3,182	0.094091	2,264		2,264	8	2,273
Legislative Service Bureau 423	1,272	0.037613	905		905	3	908
Dept of Libraries 430	6,014	0.177832	4,280		4,280	15	4,295
Lottery Commission 435	10,155	0.300280	7,227		7,227	26	7,253
Lt Governor 440	1,274	0.037672	907		907	3	910
LPG Board 445	1,821	0.053846	1,296		1,296	5	1,301
Board of Lic Alcohol & Drug Cnsl 448	685	0.020255	487		487	2	489
Board of Med Licensure & Supr 450	2,691	0.079572	1,915		1,915	7	1,922
Mental Health & Substance Abuse 452	77,821	2.301138	55,381		55,381	200	55,581
Medical Marijuana 455	1,879	0.055561	1,337		1,337	5	1,342
Rogers State University 461	21,689	0.641336	15,435		15,435	56	15,491
Murray College 470	12,741	0.376747	9,067		9,067	33	9,100
Motor Vehicle Commission 475	1,144	0.033828	814		814	3	817
Bureau of Narcotics 477	10,841	0.320564	7,715		7,715	28	7,743
NE OK A&M College 480	18,549	0.548487	13,200		13,200	48	13,248
Northeastern State University 485	43,896	1.297989	31,239		31,239	113	31,351

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - General Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Northern OK College 490	21,813	0.645002	15,523		15,523	56	15,579
Northwestern OK State Univ 505	21,580	0.638113	15,357		15,357	55	15,413
Board of Exam for LT Care Admin 509	969	0.028653	690		690	2	692
Board of Nursing 510	2,258	0.066768	1,607		1,607	6	1,613
OPERS - OK Public Empl Ret Sys 515	3,714	0.109822	2,643		2,643	10	2,653
EGID-Emp Grp Ins Board 516	323	0.009551	230		230	1	231
Board of Exam in Optometry 520	921	0.027234	655		655	2	658
Board of Osteopathic Exam 525	1,579	0.046690	1,124		1,124	4	1,128
Panhandle State University 530	17,971	0.531396	12,789		12,789	46	12,835
Rose State College 531	29,757	0.879904	21,177		21,177	76	21,253
Police Pension & Ret Sys 557	1,319	0.039002	939		939	3	942
Pharmacy Board 560	1,805	0.053373	1,285		1,285	5	1,289
Board Private Vocational Schools 563	625	0.018481	445		445	2	446
Dept of Tourism & Recreation 566	71,782	2.122567	51,083		51,083	184	51,268
Prof Engineers & Land Surveyors 570	2,007	0.059346	1,428		1,428	5	1,433
Board of Psychologists Examiners 575	830	0.024543	591		591	2	593
Dept of Public Safety 585	27,410	0.810504	19,506		19,506	70	19,577
Real Estate Commission 588	1,782	0.052693	1,268		1,268	5	1,273
Regents for Higher Education 605	24,662	0.729246	17,551		17,551	63	17,614
Univ Ctr of Southern OK 606	120	0.003548	85		85	0	86
Regional University System of OK 610	1,753	0.051836	1,248		1,248	4	1,252
Physician Manpower Trng Comm 619	3,118	0.092198	2,219		2,219	8	2,227
Quartz Mountain Center 620	140	0.004140	100		100	0	100
Board of Lic Social Workers 622	1,048	0.030989	746		746	3	748
Seminole State College 623	16,516	0.488372	11,754		11,754	42	11,796
Secretary of State 625	3,376	0.099827	2,403		2,403	9	2,411
OCAST 628	4,395	0.129959	3,128		3,128	11	3,139
School of Science & Math 629	3,806	0.112542	2,709		2,709	10	2,718
Dept of Securities 630	1,801	0.053255	1,282		1,282	5	1,286
Speech-Language Pathology 632	934	0.027618	665		665	2	667
OKC Comm College 633	47,015	1.390216	33,458		33,458	121	33,579
Commission on Consumer Credit 635	3,247	0.096013	2,311		2,311	8	2,319
Conservation Commission 645	15,827	0.467999	11,263		11,263	41	11,304
Dept of Veteran Affairs 650	44,668	1.320816	31,788		31,788	115	31,902
SE OK State Univ 660	29,296	0.866272	20,848		20,848	75	20,924
SW OK State Univ 665	31,367	0.927511	22,322		22,322	81	22,403
JD McCarty Center 670	8,268	0.244482	5,884		5,884	21	5,905
Self-Ins Grty Fund Board 675	484	0.014312	344		344	1	346
Supreme Court 677	9,426	0.278723	6,708		6,708	24	6,732
Council on Judicial Complaints 678	909	0.026879	647		647	2	649
Tax Commission 695	22,993	0.679895	16,363		16,363	59	16,422
Teachers Retirement System 715	4,054	0.119875	2,885		2,885	10	2,895
Tulsa Comm College 750	62,828	1.857801	44,711		44,711	161	44,873
Uniform Building Code Commission 753	1,128	0.033355	803		803	3	806
Used Motor Vehicles 755	1,880	0.055591	1,338		1,338	5	1,343
Univ Center Ponca City 758	1,497	0.044266	1,065		1,065	4	1,069
Univ of Oklahoma 760	367,891	10.878401	261,809		261,809	944	262,753
Univ of OK Law Center 761	3,148	0.093085	2,240		2,240	8	2,248
OU Tulsa 765	44	0.001301	31		31	0	31
Univ of OK Health Sciences Center 770	290,720	8.596483	206,890		206,890	746	207,636
OUHSC Prof Prac Plan 771	51	0.001508	36		36	0	36
Board of Test Alcohol/Drug 772	1,337	0.039535	951		951	3	955

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - General Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OSU-Osteopathic Medicine 773	23,804	0.703876	16,940		16,940	61	17,001
OSU Medical Authority 775	452	0.013365	322		322	1	323
Board of Veterinary Med Examiners 790	1,337	0.039535	951		951	3	955
Career & Technology Education 800	30,045	0.888420	21,381		21,381	77	21,459
Virtual Charter School Board 803	2,425	0.071706	1,726		1,726	6	1,732
Dept of Rehabilitation Services 805	33,552	0.992120	23,877		23,877	86	23,963
Health Care Authority 807	11,698	0.345906	8,325		8,325	30	8,355
OMES Employee Benefits Dept 815	256	0.007570	182		182	1	183
Univ Hospital Authority 825	860	0.025430	612		612	2	614
Dept of Human Services 830	127,936	3.783020	91,045		91,045	328	91,374
Water Resources Board 835	10,733	0.317371	7,638		7,638	28	7,666
Workers Comp Commission 865	3,025	0.089448	2,153		2,153	8	2,160
Development Finance Authority 900	669	0.019782	476		476	2	478
Housing Fin 922	8	0.000237	6		6		6
OK Turnpike Authority 978	425	0.012567	302		302	1	304
Other	1,311	0.038766	933		933	3	936
Schedule .4 Total for General Accounting	3,381,848	100.000000	2,406,684		2,406,684	8,488	2,415,172

Allocation Basis: Number of Accounting Transactions by Agency
Allocation Source: Work Load Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - CMIA

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CMIA	100	100.000000	2,263	(2,036)	227	9	237
Schedule .4 Total for CMIA	100	100.000000	2,263	(2,036)	227	9	237
Direct Billed				2,036	2,036		2,036
Schedule .3 Total for CMIA	100	100.000000		0	2,263	9	2,273

Allocation Basis: Exclusive Allocation to CMIA

Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - Shared Payroll Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Shared Payroll Services	100	100.000000	50,374		50,374	4,881	55,255
Schedule .4 Total for Shared Payroll Services	100	100.000000	50,374		50,374	4,881	55,255

Allocation Basis: Exclusive Allocation to Shared Payroll Services
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - General Government

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Government	100	100.000000	277		277		277
Schedule .4 Total for General Government	100	100.000000	277		277	0	277

Allocation Basis: Exclusive Allocation To General Government
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Accounting

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	81		81	8	89
Schedule .4 Total for CARES Act	100	100.000000	81		81	8	89

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	Total	Payroll	General Accounting	CMIA	Shared Payroll Services
OMES Administration	64,611	11,902	52,710	0	0
OMES DCAM Admin	802	0	802	0	0
Civil Services Division	789	26	763	0	0
Treasurer (740)	45,130	472	44,658	0	0
Shared Payroll Services	55,255	0	0	0	55,255
OSU 010	361,615	80,569	281,045	0	0
OSU Exp Station 011	8,788	0	8,788	0	0
OSU Extension Div 012	5,685	0	5,685	0	0
OSU Tech Branch 013	5,418	0	5,418	0	0
OSU Veterinary Medicine 014	8,466	0	8,466	0	0
OSU Ok City 015	3,574	0	3,574	0	0
OSU Tulsa 016	3,229	0	3,229	0	0
Accountancy Board 020	1,283	108	1,175	0	0
Abstractors Board 022	756	20	736	0	0
Military Dept 025	32,142	3,490	28,652	0	0
ABLE 030	2,265	376	1,888	0	0
Boll Weevil 039	788	57	731	0	0
Agriculture Food & Forestry 040	15,228	3,510	11,718	0	0
Western OK State College 041	9,469	1,223	8,246	0	0
Board of Architects 045	1,047	40	1,007	0	0
Indigents Defense System 047	8,374	1,254	7,120	0	0
Attorney General 049	11,458	1,977	9,481	0	0
Arts Council 055	4,595	170	4,425	0	0
Aeronautics Commission 060	2,282	131	2,151	0	0
Banking Dept 065	2,712	377	2,335	0	0
Broadband 085	519	62	457	0	0
Tobacco Settlement Trust 092	6,241	305	5,937	0	0
Cameron University 100	30,165	4,493	25,672	0	0
Capital Improvements Authority 105	3,709	0	3,709	0	0
Carl Albert State College 108	18,141	1,986	16,156	0	0
Univ of Central OK 120	89,212	14,985	74,227	0	0
Dept of Mines 125	1,792	183	1,608	0	0
Commission on Children & Youth 127	2,774	250	2,524	0	0
Corrections 131	135,664	42,640	93,024	0	0
Board of Podiatric Med Exam 140	39	0	39	0	0
Board of Chiropractor Exam 145	642	20	623	0	0
Board of Behavioral Health 148	1,663	29	1,634	0	0
Univ of Science & Arts 150	14,760	1,882	12,878	0	0
Commerce 160	16,525	1,275	15,251	0	0
Connors State College 165	11,397	1,178	10,220	0	0
Construction Industries Board 170	7,365	303	7,063	0	0
Corporation Commission 185	22,187	5,286	16,901	0	0
Board of Cosmetology 190	2,255	131	2,123	0	0
Court of Criminal Appeals 199	985	285	700	0	0
JM Davis Museum 204	1,109	41	1,068	0	0
Board of Dentistry 215	1,152	59	1,093	0	0
District Courts 219	7,721	5,819	1,903	0	0
District Attorneys Council 220	29,059	9,210	19,849	0	0
East Central University 230	21,886	4,767	17,119	0	0
Eastern OK State College 240	13,074	2,209	10,865	0	0
Redlands CC 241	7,328	1,355	5,973	0	0
Dept of Education 265	69,159	3,916	65,243	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	Total	Payroll	General Accounting	CMIA	Shared Payroll Services
Education TV Authority 266	2,430	508	1,921	0	0
Election Board 270	4,359	257	4,102	0	0
Educational Quality & Accountability 275	2,337	79	2,258	0	0
Funeral Board 285	882	32	851	0	0
Employment Security Commission 290	33,168	4,588	28,580	0	0
Dept of Environmental Quality 292	30,602	4,956	25,646	0	0
Ethics Commission 296	1,113	56	1,057	0	0
Auditor & Inspector 300	4,098	1,113	2,985	0	0
Governor 305	1,934	272	1,661	0	0
Pardon & Parole Board 306	1,592	231	1,361	0	0
Interstate Oil Compact Commission 307	1,193	38	1,156	0	0
Bureau of Investigation 308	16,432	3,608	12,824	0	0
Dept of Emergency Mgmt 309	10,051	877	9,173	0	0
Fire Marshal 310	1,502	162	1,341	0	0
Firefighters Pens & Ret Sys 315	1,047	100	946	0	0
Dept of Wildlife Conservation 320	13,305	3,498	9,807	0	0
Office of Disability Concerns 326	1,266	41	1,225	0	0
Dept of Health 340	82,441	20,724	61,717	0	0
Chief Medical Examiner 342	6,274	1,178	5,095	0	0
Examiners of Perfusionists 343	37	0	37	0	0
Dept of Transportation 345	70,389	23,469	46,920	0	0
Space Industry Dev Authority 346	1,732	61	1,671	0	0
Historical Society 350	11,238	1,509	9,729	0	0
Horse Racing Commission 353	1,838	330	1,508	0	0
Energy Resources Board 359	1,554	0	1,554	0	0
Native American 361	242	5	238	0	0
Workers Comp Court 369	1,033	60	973	0	0
Industrial Finance Authority 370	358	50	308	0	0
Insurance Dept 385	6,435	1,151	5,284	0	0
Multiple Injury Trust Fund 391	2,208	83	2,125	0	0
Office of Juvenile Affairs 400	21,914	4,771	17,144	0	0
Dept of Labor 405	12,736	737	11,999	0	0
Commission of the Land Office 410	4,393	545	3,848	0	0
Council on Law Enfc Educ & Trng 415	3,421	405	3,016	0	0
Law Enforcement Retirement Sys 416	1,289	60	1,229	0	0
Langston University 420	25,220	3,963	21,257	0	0
Senate 421	3,973	1,589	2,384	0	0
House of Representatives 422	4,709	2,437	2,273	0	0
Legislative Service Bureau 423	1,075	166	908	0	0
Dept of Libraries 430	4,624	329	4,295	0	0
Lottery Commission 435	7,574	322	7,253	0	0
Lt Governor 440	964	54	910	0	0
LPG Board 445	1,379	79	1,301	0	0
Board of Lic Alcohol & Drug Cnsl 448	499	10	489	0	0
Board of Med Licensure & Supr 450	2,163	242	1,922	0	0
Mental Health & Substance Abuse 452	74,539	18,958	55,581	0	0
Medical Marijuana 455	4,002	2,660	1,342	0	0
Rogers State University 461	18,895	3,404	15,491	0	0
Murray College 470	10,646	1,546	9,100	0	0
Motor Vehicle Commission 475	855	38	817	0	0
Bureau of Narcotics 477	9,428	1,685	7,743	0	0
NE OK A&M College 480	15,123	1,875	13,248	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	Total	Payroll	General Accounting	CMIA	Shared Payroll Services
Northeastern State University 485	40,901	9,549	31,351	0	0
Northern OK College 490	18,207	2,627	15,579	0	0
Northwestern OK State Univ 505	18,520	3,107	15,413	0	0
Board of Exam for LT Care Admin 509	722	30	692	0	0
Board of Nursing 510	1,878	266	1,613	0	0
OPERS - OK Public Empl Ret Sys 515	3,212	560	2,653	0	0
EGID-Emp Grp Ins Board 516	231	0	231	0	0
Board of Exam in Optometry 520	676	19	658	0	0
Board of Osteopathic Exam 525	1,192	65	1,128	0	0
Panhandle State University 530	14,227	1,392	12,835	0	0
Rose State College 531	25,330	4,077	21,253	0	0
Police Pension & Ret Sys 557	1,041	99	942	0	0
Pharmacy Board 560	1,420	130	1,289	0	0
Board Private Vocational Schools 563	465	19	446	0	0
Dept of Tourism & Recreation 566	57,775	6,507	51,268	0	0
Prof Engineers & Land Surveyors 570	1,520	86	1,433	0	0
Board of Psychologists Examiners 575	603	10	593	0	0
Dept of Public Safety 585	31,361	11,784	19,577	0	0
Real Estate Commission 588	1,397	125	1,273	0	0
Regents for Higher Education 605	19,285	1,671	17,614	0	0
Univ Ctr of Southern OK 606	86	0	86	0	0
Regional University System of OK 610	1,320	68	1,252	0	0
Student Loan 618	1,169	1,169	0	0	0
Physician Manpower Trng Comm 619	2,305	78	2,227	0	0
Quartz Mountain Center 620	100	0	100	0	0
Board of Lic Social Workers 622	763	15	748	0	0
Seminole State College 623	13,339	1,543	11,796	0	0
Secretary of State 625	2,715	304	2,411	0	0
OCAST 628	3,259	120	3,139	0	0
School of Science & Math 629	3,175	457	2,718	0	0
Dept of Securities 630	1,551	265	1,286	0	0
Speech-Language Pathology 632	687	20	667	0	0
OKC Comm College 633	38,790	5,212	33,579	0	0
Commission on Consumer Credit 635	2,649	330	2,319	0	0
Conservation Commission 645	11,787	483	11,304	0	0
Dept of Veteran Affairs 650	44,825	12,922	31,902	0	0
SE OK State Univ 660	26,623	5,700	20,924	0	0
SW OK State Univ 665	29,385	6,983	22,403	0	0
JD McCarty Center 670	8,300	2,395	5,905	0	0
Self-Ins Grty Fund Board 675	346	0	346	0	0
Supreme Court 677	8,529	1,797	6,732	0	0
Council on Judicial Complaints 678	669	20	649	0	0
Tax Commission 695	22,195	5,773	16,422	0	0
Teachers Retirement System 715	3,317	422	2,895	0	0
Tulsa Comm College 750	56,406	11,534	44,873	0	0
Uniform Building Code Commission 753	829	24	806	0	0
Used Motor Vehicles 755	1,452	109	1,343	0	0
Univ Center Ponca City 758	1,109	40	1,069	0	0
Univ of Oklahoma 760	332,991	70,238	262,753	0	0
Univ of OK Law Center 761	2,248	0	2,248	0	0
OU Tulsa 765	31	0	31	0	0
Univ of OK Health Sciences Center 770	243,451	35,814	207,636	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	Total	Payroll	General Accounting	CMIA	Shared Payroll Services
OUHSC Prof Prac Plan 771	36	0	36	0	0
Board of Test Alcohol/Drug 772	1,017	62	955	0	0
OSU-Osteopathic Medicine 773	17,001	0	17,001	0	0
OSU Medical Authority 775	323	0	323	0	0
Board of Veterinary Med Examiners 790	984	29	955	0	0
Career & Technology Education 800	23,470	2,011	21,459	0	0
Virtual Charter School Board 803	1,779	47	1,732	0	0
Dept of Rehabilitation Services 805	32,708	8,745	23,963	0	0
Health Care Authority 807	13,918	5,563	8,355	0	0
OMES Employee Benefits Dept 815	183	0	183	0	0
Univ Hospital Authority 825	614	0	614	0	0
Dept of Human Services 830	155,520	64,147	91,374	0	0
Water Resources Board 835	8,678	1,013	7,666	0	0
Workers Comp Commission 865	2,613	453	2,160	0	0
Development Finance Authority 900	478	0	478	0	0
Housing Fin 922	1,222	1,216	6	0	0
OK Turnpike Authority 978	5,442	5,139	304	0	0
Grand River Dam Authority 980	6,070	6,070	0	0	0
Municipal Power Authority 981	753	753	0	0	0
Other	936	0	936	0	0
CMIA	237	0	0	237	0
General Government	277	0	0	0	0
CARES Act	89	0	0	0	0
Direct Bill	2,036	0	0	2,036	0
Total	3,097,546	624,481	2,415,172	2,273	55,255

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	General Government	CARES Act
OMES Administration	0	0
OMES DCAM Admin	0	0
Civil Services Division	0	0
Treasurer (740)	0	0
Shared Payroll Services	0	0
OSU 010	0	0
OSU Exp Station 011	0	0
OSU Extension Div 012	0	0
OSU Tech Branch 013	0	0
OSU Veterinary Medicine 014	0	0
OSU Ok City 015	0	0
OSU Tulsa 016	0	0
Accountancy Board 020	0	0
Abstractors Board 022	0	0
Military Dept 025	0	0
ABLE 030	0	0
Boll Weevil 039	0	0
Agriculture Food & Forestry 040	0	0
Western OK State College 041	0	0
Board of Architects 045	0	0
Indigents Defense System 047	0	0
Attorney General 049	0	0
Arts Council 055	0	0
Aeronautics Commission 060	0	0
Banking Dept 065	0	0
Broadband 085	0	0
Tobacco Settlement Trust 092	0	0
Cameron University 100	0	0
Capital Improvements Authority 105	0	0
Carl Albert State College 108	0	0
Univ of Central OK 120	0	0
Dept of Mines 125	0	0
Commission on Children & Youth 127	0	0
Corrections 131	0	0
Board of Podiatric Med Exam 140	0	0
Board of Chiropractor Exam 145	0	0
Board of Behavioral Health 148	0	0
Univ of Science & Arts 150	0	0
Commerce 160	0	0
Connors State College 165	0	0
Construction Industries Board 170	0	0
Corporation Commission 185	0	0
Board of Cosmetology 190	0	0
Court of Criminal Appeals 199	0	0
JM Davis Museum 204	0	0
Board of Dentistry 215	0	0
District Courts 219	0	0
District Attorneys Council 220	0	0
East Central University 230	0	0
Eastern OK State College 240	0	0
Redlands CC 241	0	0
Dept of Education 265	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	General Government	CARES Act
Education TV Authority 266	0	0
Election Board 270	0	0
Educational Quality & Accountability 275	0	0
Funeral Board 285	0	0
Employment Security Commission 290	0	0
Dept of Environmental Quality 292	0	0
Ethics Commission 296	0	0
Auditor & Inspector 300	0	0
Governor 305	0	0
Pardon & Parole Board 306	0	0
Interstate Oil Compact Commission 307	0	0
Bureau of Investigation 308	0	0
Dept of Emergency Mgmt 309	0	0
Fire Marshal 310	0	0
Firefighters Pens & Ret Sys 315	0	0
Dept of Wildlife Conservation 320	0	0
Office of Disability Concerns 326	0	0
Dept of Health 340	0	0
Chief Medical Examiner 342	0	0
Examiners of Perfusionists 343	0	0
Dept of Transportation 345	0	0
Space Industry Dev Authority 346	0	0
Historical Society 350	0	0
Horse Racing Commission 353	0	0
Energy Resources Board 359	0	0
Native American 361	0	0
Workers Comp Court 369	0	0
Industrial Finance Authority 370	0	0
Insurance Dept 385	0	0
Multiple Injury Trust Fund 391	0	0
Office of Juvenile Affairs 400	0	0
Dept of Labor 405	0	0
Commission of the Land Office 410	0	0
Council on Law Enfc Educ & Trng 415	0	0
Law Enforcement Retirement Sys 416	0	0
Langston University 420	0	0
Senate 421	0	0
House of Representatives 422	0	0
Legislative Service Bureau 423	0	0
Dept of Libraries 430	0	0
Lottery Commission 435	0	0
Lt Governor 440	0	0
LPG Board 445	0	0
Board of Lic Alcohol & Drug Cnsl 448	0	0
Board of Med Licensure & Supr 450	0	0
Mental Health & Substance Abuse 452	0	0
Medical Marijuana 455	0	0
Rogers State University 461	0	0
Murray College 470	0	0
Motor Vehicle Commission 475	0	0
Bureau of Narcotics 477	0	0
NE OK A&M College 480	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	General Government	CARES Act
Northeastern State University 485	0	0
Northern OK College 490	0	0
Northwestern OK State Univ 505	0	0
Board of Exam for LT Care Admin 509	0	0
Board of Nursing 510	0	0
OPERS - OK Public Empl Ret Sys 515	0	0
EGID-Emp Grp Ins Board 516	0	0
Board of Exam in Optometry 520	0	0
Board of Osteopathic Exam 525	0	0
Panhandle State University 530	0	0
Rose State College 531	0	0
Police Pension & Ret Sys 557	0	0
Pharmacy Board 560	0	0
Board Private Vocational Schools 563	0	0
Dept of Tourism & Recreation 566	0	0
Prof Engineers & Land Surveyors 570	0	0
Board of Psychologists Examiners 575	0	0
Dept of Public Safety 585	0	0
Real Estate Commission 588	0	0
Regents for Higher Education 605	0	0
Univ Ctr of Southern OK 606	0	0
Regional University System of OK 610	0	0
Student Loan 618	0	0
Physician Manpower Trng Comm 619	0	0
Quartz Mountain Center 620	0	0
Board of Lic Social Workers 622	0	0
Seminole State College 623	0	0
Secretary of State 625	0	0
OCAST 628	0	0
School of Science & Math 629	0	0
Dept of Securities 630	0	0
Speech-Language Pathology 632	0	0
OKC Comm College 633	0	0
Commission on Consumer Credit 635	0	0
Conservation Commission 645	0	0
Dept of Veteran Affairs 650	0	0
SE OK State Univ 660	0	0
SW OK State Univ 665	0	0
JD McCarty Center 670	0	0
Self-Ins Grty Fund Board 675	0	0
Supreme Court 677	0	0
Council on Judicial Complaints 678	0	0
Tax Commission 695	0	0
Teachers Retirement System 715	0	0
Tulsa Comm College 750	0	0
Uniform Building Code Commission 753	0	0
Used Motor Vehicles 755	0	0
Univ Center Ponca City 758	0	0
Univ of Oklahoma 760	0	0
Univ of OK Law Center 761	0	0
OU Tulsa 765	0	0
Univ of OK Health Sciences Center 770	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	General Government	CARES Act
OUSHC Prof Prac Plan 771	0	0
Board of Test Alcohol/Drug 772	0	0
OSU-Osteopathic Medicine 773	0	0
OSU Medical Authority 775	0	0
Board of Veterinary Med Examiners 790	0	0
Career & Technology Education 800	0	0
Virtual Charter School Board 803	0	0
Dept of Rehabilitation Services 805	0	0
Health Care Authority 807	0	0
OMES Employee Benefits Dept 815	0	0
Univ Hospital Authority 825	0	0
Dept of Human Services 830	0	0
Water Resources Board 835	0	0
Workers Comp Commission 865	0	0
Development Finance Authority 900	0	0
Housing Fin 922	0	0
OK Turnpike Authority 978	0	0
Grand River Dam Authority 980	0	0
Municipal Power Authority 981	0	0
Other	0	0
CMIA	0	0
General Government	277	0
CARES Act	0	89
Direct Bill	0	0
Total	277	89

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Financial Center for Excellence

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,684,812			2,684,812
Inbound Costs:				
OMES Administration	34,015	4,304	38,319	
Total Allocated Additions:	34,015	4,304	38,319	38,319
Total To Be Allocated:	2,718,827	4,304		2,723,131

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Financial Center for Excellence

	Total	G&A	Accounting Support
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Wages & Benefits			
Salaries & Wages	816,771	0	816,771
Other Expense & Cost			
Professional Services	1,844,175	0	1,844,175
Intra/Interagency Pymnts-Prof Svcs	389	0	389
Travel Direct Purchase	869	0	869
Misc. Administrative Expenses	4,527	0	4,527
Rent Expense	2,635	0	2,635
Maintenance & Repair Expense	500	0	500
General Operating Expenses	856	0	856
OPERS DC contribution to DB	14,090	0	14,090
Departmental Total			
Expenditures Per Financial Statement	2,684,812		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,684,812	0	2,684,812
Allocation Step 1			
Inbound - All Others	34,015	34,015	0
Reallocate Admin Costs		(34,015)	34,015
Unallocated Costs	0	0	0
1st Allocation	2,718,827	0	2,718,827
Allocation Step 2			
Inbound - All Others	4,304	4,304	0
Reallocate Admin Costs		(4,304)	4,304
Unallocated Costs	0	0	0
2nd Allocation	4,304	0	4,304
Total For Financial Center for Excellence			
Schedule .3 Total	2,723,131	0	2,723,131

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Financial Center for Excellence

Activity - Accounting Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	74,067	2.190134	59,546		59,546		59,546
OMES DCAM Admin	1,123	0.033207	903		903	1	904
Civil Services Division	1,069	0.031610	859		859	1	861
Treasurer (740)	62,528	1.848930	50,269		50,269	81	50,351
OSU 010	393,502	11.635705	316,355		316,355	512	316,867
OSU Exp Station 011	12,305	0.363854	9,893		9,893	16	9,909
OSU Extension Div 012	7,960	0.235374	6,399		6,399	10	6,410
OSU Tech Branch 013	7,586	0.224315	6,099		6,099	10	6,109
OSU Veterinary Medicine 014	11,853	0.350489	9,529		9,529	15	9,545
OSU Ok City 015	5,004	0.147966	4,023		4,023	7	4,029
OSU Tulsa 016	4,521	0.133684	3,635		3,635	6	3,641
Accountancy Board 020	1,645	0.048642	1,323		1,323	2	1,325
Abstractors Board 022	1,031	0.030486	829		829	1	830
Military Dept 025	40,117	1.186245	32,252		32,252	52	32,304
ABLE 030	2,644	0.078182	2,126		2,126	3	2,129
Boll Weevil 039	1,023	0.030250	822		822	1	824
Agriculture Food & Forestry 040	16,407	0.485149	13,190		13,190	21	13,212
Western OK State College 041	11,545	0.341381	9,282		9,282	15	9,297
Board of Architects 045	1,410	0.041693	1,134		1,134	2	1,135
Indigents Defense System 047	9,969	0.294780	8,015		8,015	13	8,028
Attorney General 049	13,275	0.392537	10,672		10,672	17	10,690
Arts Council 055	6,195	0.183184	4,980		4,980	8	4,989
Aeronautics Commission 060	3,012	0.089064	2,421		2,421	4	2,425
Banking Dept 065	3,269	0.096663	2,628		2,628	4	2,632
Broadband 085	640	0.018925	515		515	1	515
Tobacco Settlement Trust 092	8,312	0.245783	6,682		6,682	11	6,693
Cameron University 100	35,945	1.062880	28,898		28,898	47	28,945
Capital Improvements Authority 105	5,193	0.153555	4,175		4,175	7	4,182
Carl Albert State College 108	22,620	0.668865	18,185		18,185	29	18,215
Univ of Central OK 120	103,928	3.073113	83,553		83,553	135	83,688
Dept of Mines 125	2,252	0.066591	1,810		1,810	3	1,813
Commission on Children & Youth 127	3,534	0.104499	2,841		2,841	5	2,846
Corrections 131	130,247	3.851356	104,712		104,712	169	104,881
Board of Podiatric Med Exam 140	54	0.001597	43		43	0	44
Board of Chiropractor Exam 145	872	0.025785	701		701	1	702
Board of Behavioral Health 148	2,288	0.067655	1,839		1,839	3	1,842
Univ of Science & Arts 150	18,031	0.533170	14,496		14,496	23	14,519
Commerce 160	21,353	0.631400	17,167		17,167	28	17,194
Connors State College 165	14,309	0.423112	11,504		11,504	19	11,522
Construction Industries Board 170	9,889	0.292414	7,950		7,950	13	7,963
Corporation Commission 185	23,664	0.699736	19,025		19,025	31	19,055
Board of Cosmetology 190	2,973	0.087911	2,390		2,390	4	2,394
Court of Criminal Appeals 199	980	0.028978	788		788	1	789
JM Davis Museum 204	1,495	0.044207	1,202		1,202	2	1,204
Board of Dentistry 215	1,531	0.045271	1,231		1,231	2	1,233
District Courts 219	2,664	0.078773	2,142		2,142	3	2,145
District Attorneys Council 220	27,792	0.821799	22,343		22,343	36	22,379
East Central University 230	23,969	0.708755	19,270		19,270	31	19,301
Eastern OK State College 240	15,212	0.449813	12,230		12,230	20	12,249
Redlands CC 241	8,363	0.247291	6,723		6,723	11	6,734
Dept of Education 265	91,350	2.701186	73,441		73,441	119	73,559
Education TV Authority 266	2,690	0.079542	2,163		2,163	3	2,166

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Financial Center for Excellence

Activity - Accounting Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Election Board 270	5,743	0.169818	4,617		4,617	7	4,625
Educational Quality & Accountability 275	3,162	0.093499	2,542		2,542	4	2,546
Funeral Board 285	1,191	0.035217	957		957	2	959
Employment Security Commission 290	40,016	1.183258	32,171		32,171	52	32,223
Dept of Environmental Quality 292	35,908	1.061786	28,868		28,868	47	28,915
Ethics Commission 296	1,480	0.043763	1,190		1,190	2	1,192
Auditor & Inspector 300	4,180	0.123601	3,360		3,360	5	3,366
Governor 305	2,326	0.068779	1,870		1,870	3	1,873
Pardon & Parole Board 306	1,906	0.056360	1,532		1,532	2	1,535
Interstate Oil Compact Commission 307	1,618	0.047844	1,301		1,301	2	1,303
Bureau of Investigation 308	17,956	0.530952	14,436		14,436	23	14,459
Dept of Emergency Mgmt 309	12,844	0.379792	10,326		10,326	17	10,343
Fire Marshal 310	1,877	0.055502	1,509		1,509	2	1,511
Firefighters Pens & Ret Sys 315	1,325	0.039180	1,065		1,065	2	1,067
Dept of Wildlife Conservation 320	13,731	0.406021	11,039		11,039	18	11,057
Office of Disability Concerns 326	1,715	0.050712	1,379		1,379	2	1,381
Dept of Health 340	86,413	2.555201	69,471		69,471	112	69,584
Chief Medical Examiner 342	7,134	0.210950	5,735		5,735	9	5,745
Examiners of Perfusionists 343	52	0.001538	42		42	0	42
Dept of Transportation 345	65,694	1.942547	52,814		52,814	85	52,900
Space Industry Dev Authority 346	2,339	0.069163	1,880		1,880	3	1,883
Historical Society 350	13,622	0.402798	10,951		10,951	18	10,969
Horse Racing Commission 353	2,111	0.062421	1,697		1,697	3	1,700
Energy Resources Board 359	2,176	0.064344	1,749		1,749	3	1,752
Native American 361	333	0.009847	268		268	0	268
Workers Comp Court 369	1,363	0.040303	1,096		1,096	2	1,098
Industrial Finance Authority 370	431	0.012745	347		347	1	347
Insurance Dept 385	7,398	0.218756	5,948		5,948	10	5,957
Multiple Injury Trust Fund 391	2,975	0.087970	2,392		2,392	4	2,396
Office of Juvenile Affairs 400	24,004	0.709789	19,298		19,298	31	19,329
Dept of Labor 405	16,800	0.496770	13,506		13,506	22	13,528
Commission of the Land Office 410	5,388	0.159321	4,332		4,332	7	4,339
Council on Law Enfc Educ & Trng 415	4,223	0.124873	3,395		3,395	5	3,401
Law Enforcement Retirement Sys 416	1,721	0.050889	1,384		1,384	2	1,386
Langston University 420	29,763	0.880081	23,928		23,928	39	23,967
Senate 421	3,338	0.098703	2,684		2,684	4	2,688
House of Representatives 422	3,182	0.094091	2,558		2,558	4	2,562
Legislative Service Bureau 423	1,272	0.037613	1,023		1,023	2	1,024
Dept of Libraries 430	6,014	0.177832	4,835		4,835	8	4,843
Lottery Commission 435	10,155	0.300280	8,164		8,164	13	8,177
Lt Governor 440	1,274	0.037672	1,024		1,024	2	1,026
LPG Board 445	1,821	0.053846	1,464		1,464	2	1,466
Board of Lic Alcohol & Drug Cnsl 448	685	0.020255	551		551	1	552
Board of Med Licensure & Supr 450	2,691	0.079572	2,163		2,163	3	2,167
Mental Health & Substance Abuse 452	77,821	2.301138	62,564		62,564	101	62,665
Medical Marijuana 455	1,879	0.055561	1,511		1,511	2	1,513
Rogers State University 461	21,689	0.641336	17,437		17,437	28	17,465
Murray College 470	12,741	0.376747	10,243		10,243	17	10,260
Motor Vehicle Commission 475	1,144	0.033828	920		920	1	921
Bureau of Narcotics 477	10,841	0.320564	8,716		8,716	14	8,730
NE OK A&M College 480	18,549	0.548487	14,912		14,912	24	14,937
Northeastern State University 485	43,896	1.297989	35,290		35,290	57	35,347

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Financial Center for Excellence

Activity - Accounting Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Northern OK College 490	21,813	0.645002	17,536		17,536	28	17,565
Northwestern OK State Univ 505	21,580	0.638113	17,349		17,349	28	17,377
Board of Exam for LT Care Admin 509	969	0.028653	779		779	1	780
Board of Nursing 510	2,258	0.066768	1,815		1,815	3	1,818
OPERS - OK Public Empl Ret Sys 515	3,714	0.109822	2,986		2,986	5	2,991
EGID-Emp Grp Ins Board 516	323	0.009551	260		260	0	260
Board of Exam in Optometry 520	921	0.027234	740		740	1	742
Board of Osteopathic Exam 525	1,579	0.046690	1,269		1,269	2	1,271
Panhandle State University 530	17,971	0.531396	14,448		14,448	23	14,471
Rose State College 531	29,757	0.879904	23,923		23,923	39	23,962
Police Pension & Ret Sys 557	1,319	0.039002	1,060		1,060	2	1,062
Pharmacy Board 560	1,805	0.053373	1,451		1,451	2	1,453
Board Private Vocational Schools 563	625	0.018481	502		502	1	503
Dept of Tourism & Recreation 566	71,782	2.122567	57,709		57,709	93	57,802
Prof Engineers & Land Surveyors 570	2,007	0.059346	1,614		1,614	3	1,616
Board of Psychologists Examiners 575	830	0.024543	667		667	1	668
Dept of Public Safety 585	27,410	0.810504	22,036		22,036	36	22,072
Real Estate Commission 588	1,782	0.052693	1,433		1,433	2	1,435
Regents for Higher Education 605	24,662	0.729246	19,827		19,827	32	19,859
Univ Ctr of Southern OK 606	120	0.003548	96		96	0	97
Regional University System of OK 610	1,753	0.051836	1,409		1,409	2	1,412
Physician Manpower Trng Comm 619	3,118	0.092198	2,507		2,507	4	2,511
Quartz Mountain Center 620	140	0.004140	113		113	0	113
Board of Lic Social Workers 622	1,048	0.030989	843		843	1	844
Seminole State College 623	16,516	0.488372	13,278		13,278	21	13,299
Secretary of State 625	3,376	0.099827	2,714		2,714	4	2,719
OCAST 628	4,395	0.129959	3,533		3,533	6	3,539
School of Science & Math 629	3,806	0.112542	3,060		3,060	5	3,065
Dept of Securities 630	1,801	0.053255	1,448		1,448	2	1,450
Speech-Language Pathology 632	934	0.027618	751		751	1	752
OKC Comm College 633	47,015	1.390216	37,798		37,798	61	37,859
Commission on Consumer Credit 635	3,247	0.096013	2,610		2,610	4	2,615
Conservation Commission 645	15,827	0.467999	12,724		12,724	21	12,745
Dept of Veteran Affairs 650	44,668	1.320816	35,911		35,911	58	35,969
SE OK State Univ 660	29,296	0.866272	23,552		23,552	38	23,591
SW OK State Univ 665	31,367	0.927511	25,217		25,217	41	25,258
JD McCarty Center 670	8,268	0.244482	6,647		6,647	11	6,658
Self-Ins Grty Fund Board 675	484	0.014312	389		389	1	390
Supreme Court 677	9,426	0.278723	7,578		7,578	12	7,590
Council on Judicial Complaints 678	909	0.026879	731		731	1	732
Tax Commission 695	22,993	0.679895	18,485		18,485	30	18,515
Teachers Retirement System 715	4,054	0.119875	3,259		3,259	5	3,264
Tulsa Comm College 750	62,828	1.857801	50,510		50,510	82	50,592
Uniform Building Code Commission 753	1,128	0.033355	907		907	1	908
Used Motor Vehicles 755	1,880	0.055591	1,511		1,511	2	1,514
Univ Center Ponca City 758	1,497	0.044266	1,204		1,204	2	1,205
Univ of Oklahoma 760	367,891	10.878401	295,765		295,765	479	296,244
Univ of OK Law Center 761	3,148	0.093085	2,531		2,531	4	2,535
OU Tulsa 765	44	0.001301	35		35	0	35
Univ of OK Health Sciences Center 770	290,720	8.596483	233,723		233,723	378	234,102
OUHSC Prof Prac Plan 771	51	0.001508	41		41	0	41
Board of Test Alcohol/Drug 772	1,337	0.039535	1,075		1,075	2	1,077

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Financial Center for Excellence

Activity - Accounting Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OSU-Osteopathic Medicine 773	23,804	0.703876	19,137		19,137	31	19,168
OSU Medical Authority 775	452	0.013365	363		363	1	364
Board of Veterinary Med Examiners 790	1,337	0.039535	1,075		1,075	2	1,077
Career & Technology Education 800	30,045	0.888420	24,155		24,155	39	24,194
Virtual Charter School Board 803	2,425	0.071706	1,950		1,950	3	1,953
Dept of Rehabilitation Services 805	33,552	0.992120	26,974		26,974	44	27,018
Health Care Authority 807	11,698	0.345906	9,405		9,405	15	9,420
OMES Employee Benefits Dept 815	256	0.007570	206		206	0	206
Univ Hospital Authority 825	860	0.025430	691		691	1	693
Dept of Human Services 830	127,936	3.783020	102,854		102,854	166	103,020
Water Resources Board 835	10,733	0.317371	8,629		8,629	14	8,643
Workers Comp Commission 865	3,025	0.089448	2,432		2,432	4	2,436
Development Finance Authority 900	669	0.019782	538		538	1	539
Housing Fin 922	8	0.000237	6		6		6
OK Turnpike Authority 978	425	0.012567	342		342	1	342
Other	1,311	0.038766	1,054		1,054	2	1,056
Schedule .4 Total for Accounting Support	3,381,848	100.000000	2,718,827		2,718,827	4,304	2,723,131

Allocation Basis: Number of Accounting Transactions by Agency
Allocation Source: Work Load Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
OMES Administration	59,546	59,546
OMES DCAM Admin	904	904
Civil Services Division	861	861
Treasurer (740)	50,351	50,351
OSU 010	316,867	316,867
OSU Exp Station 011	9,909	9,909
OSU Extension Div 012	6,410	6,410
OSU Tech Branch 013	6,109	6,109
OSU Veterinary Medicine 014	9,545	9,545
OSU Ok City 015	4,029	4,029
OSU Tulsa 016	3,641	3,641
Accountancy Board 020	1,325	1,325
Abstractors Board 022	830	830
Military Dept 025	32,304	32,304
ABLE 030	2,129	2,129
Boll Weevil 039	824	824
Agriculture Food & Forestry 040	13,212	13,212
Western OK State College 041	9,297	9,297
Board of Architects 045	1,135	1,135
Indigents Defense System 047	8,028	8,028
Attorney General 049	10,690	10,690
Arts Council 055	4,989	4,989
Aeronautics Commission 060	2,425	2,425
Banking Dept 065	2,632	2,632
Broadband 085	515	515
Tobacco Settlement Trust 092	6,693	6,693
Cameron University 100	28,945	28,945
Capital Improvements Authority 105	4,182	4,182
Carl Albert State College 108	18,215	18,215
Univ of Central OK 120	83,688	83,688
Dept of Mines 125	1,813	1,813
Commission on Children & Youth 127	2,846	2,846
Corrections 131	104,881	104,881
Board of Podiatric Med Exam 140	44	44
Board of Chiropractor Exam 145	702	702
Board of Behavioral Health 148	1,842	1,842
Univ of Science & Arts 150	14,519	14,519
Commerce 160	17,194	17,194
Connors State College 165	11,522	11,522
Construction Industries Board 170	7,963	7,963
Corporation Commission 185	19,055	19,055
Board of Cosmetology 190	2,394	2,394
Court of Criminal Appeals 199	789	789
JM Davis Museum 204	1,204	1,204
Board of Dentistry 215	1,233	1,233
District Courts 219	2,145	2,145
District Attorneys Council 220	22,379	22,379
East Central University 230	19,301	19,301
Eastern OK State College 240	12,249	12,249
Redlands CC 241	6,734	6,734
Dept of Education 265	73,559	73,559
Education TV Authority 266	2,166	2,166

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
Election Board 270	4,625	4,625
Educational Quality & Accountability 275	2,546	2,546
Funeral Board 285	959	959
Employment Security Commission 290	32,223	32,223
Dept of Environmental Quality 292	28,915	28,915
Ethics Commission 296	1,192	1,192
Auditor & Inspector 300	3,366	3,366
Governor 305	1,873	1,873
Pardon & Parole Board 306	1,535	1,535
Interstate Oil Compact Commission 307	1,303	1,303
Bureau of Investigation 308	14,459	14,459
Dept of Emergency Mgmt 309	10,343	10,343
Fire Marshal 310	1,511	1,511
Firefighters Pens & Ret Sys 315	1,067	1,067
Dept of Wildlife Conservation 320	11,057	11,057
Office of Disability Concerns 326	1,381	1,381
Dept of Health 340	69,584	69,584
Chief Medical Examiner 342	5,745	5,745
Examiners of Perfusionists 343	42	42
Dept of Transportation 345	52,900	52,900
Space Industry Dev Authority 346	1,883	1,883
Historical Society 350	10,969	10,969
Horse Racing Commission 353	1,700	1,700
Energy Resources Board 359	1,752	1,752
Native American 361	268	268
Workers Comp Court 369	1,098	1,098
Industrial Finance Authority 370	347	347
Insurance Dept 385	5,957	5,957
Multiple Injury Trust Fund 391	2,396	2,396
Office of Juvenile Affairs 400	19,329	19,329
Dept of Labor 405	13,528	13,528
Commission of the Land Office 410	4,339	4,339
Council on Law Enfc Educ & Trng 415	3,401	3,401
Law Enforcement Retirement Sys 416	1,386	1,386
Langston University 420	23,967	23,967
Senate 421	2,688	2,688
House of Representatives 422	2,562	2,562
Legislative Service Bureau 423	1,024	1,024
Dept of Libraries 430	4,843	4,843
Lottery Commission 435	8,177	8,177
Lt Governor 440	1,026	1,026
LPG Board 445	1,466	1,466
Board of Lic Alcohol & Drug Cnsl 448	552	552
Board of Med Licensure & Supr 450	2,167	2,167
Mental Health & Substance Abuse 452	62,665	62,665
Medical Marijuana 455	1,513	1,513
Rogers State University 461	17,465	17,465
Murray College 470	10,260	10,260
Motor Vehicle Commission 475	921	921
Bureau of Narcotics 477	8,730	8,730
NE OK A&M College 480	14,937	14,937
Northeastern State University 485	35,347	35,347

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
Northern OK College 490	17,565	17,565
Northwestern OK State Univ 505	17,377	17,377
Board of Exam for LT Care Admin 509	780	780
Board of Nursing 510	1,818	1,818
OPERS - OK Public Empl Ret Sys 515	2,991	2,991
EGID-Emp Grp Ins Board 516	260	260
Board of Exam in Optometry 520	742	742
Board of Osteopathic Exam 525	1,271	1,271
Panhandle State University 530	14,471	14,471
Rose State College 531	23,962	23,962
Police Pension & Ret Sys 557	1,062	1,062
Pharmacy Board 560	1,453	1,453
Board Private Vocational Schools 563	503	503
Dept of Tourism & Recreation 566	57,802	57,802
Prof Engineers & Land Surveyors 570	1,616	1,616
Board of Psychologists Examiners 575	668	668
Dept of Public Safety 585	22,072	22,072
Real Estate Commission 588	1,435	1,435
Regents for Higher Education 605	19,859	19,859
Univ Ctr of Southern OK 606	97	97
Regional University System of OK 610	1,412	1,412
Physician Manpower Trng Comm 619	2,511	2,511
Quartz Mountain Center 620	113	113
Board of Lic Social Workers 622	844	844
Seminole State College 623	13,299	13,299
Secretary of State 625	2,719	2,719
OCAST 628	3,539	3,539
School of Science & Math 629	3,065	3,065
Dept of Securities 630	1,450	1,450
Speech-Language Pathology 632	752	752
OKC Comm College 633	37,859	37,859
Commission on Consumer Credit 635	2,615	2,615
Conservation Commission 645	12,745	12,745
Dept of Veteran Affairs 650	35,969	35,969
SE OK State Univ 660	23,591	23,591
SW OK State Univ 665	25,258	25,258
JD McCarty Center 670	6,658	6,658
Self-Ins Grty Fund Board 675	390	390
Supreme Court 677	7,590	7,590
Council on Judicial Complaints 678	732	732
Tax Commission 695	18,515	18,515
Teachers Retirement System 715	3,264	3,264
Tulsa Comm College 750	50,592	50,592
Uniform Building Code Commission 753	908	908
Used Motor Vehicles 755	1,514	1,514
Univ Center Ponca City 758	1,205	1,205
Univ of Oklahoma 760	296,244	296,244
Univ of OK Law Center 761	2,535	2,535
OU Tulsa 765	35	35
Univ of OK Health Sciences Center 770	234,102	234,102
OUHSC Prof Prac Plan 771	41	41
Board of Test Alcohol/Drug 772	1,077	1,077

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
OSU-Osteopathic Medicine 773	19,168	19,168
OSU Medical Authority 775	364	364
Board of Veterinary Med Examiners 790	1,077	1,077
Career & Technology Education 800	24,194	24,194
Virtual Charter School Board 803	1,953	1,953
Dept of Rehabilitation Services 805	27,018	27,018
Health Care Authority 807	9,420	9,420
OMES Employee Benefits Dept 815	206	206
Univ Hospital Authority 825	693	693
Dept of Human Services 830	103,020	103,020
Water Resources Board 835	8,643	8,643
Workers Comp Commission 865	2,436	2,436
Development Finance Authority 900	539	539
Housing Fin 922	6	6
OK Turnpike Authority 978	342	342
Other	1,056	1,056
Direct Bill	0	0
Total	2,723,131	2,723,131

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department OMES DCAM Admin**

The Administration Division of the OMES Division of Capital Assets Management (DCAM) is responsible for the managing and coordinating of several central services divisions, funds, and other State agencies. When The State of Oklahoma 2011 Legislature enacted House Bill 2140, Agency Consolidation in May, 2011, DCAM Administration transferred many functions to other OMES departments. Costs of General Administration with any remaining transition costs of Legal, Accounting, Data Processing, and Personnel Departments have been identified and allocated as follows:

- Department Administration - costs of the Director office, reception and other general administrative personnel have been allocated to administered divisions and funds based on the number of current fiscal year FTEs in divisions administered.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department OMES DCAM Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,603,522			24,603,522
Deductions:				
Lease-Purchase Payments	-24,580,922			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	0			
Handicapped Vendor Levy	0			
Other	-44			
OPERS DC contribution to DB	0			
Total Deductions:	-24,580,966			-24,580,966
Inbound Costs:				
Central Accounting	799	3	802	
Financial Center for Excellence	903	1	904	
Treasurer (740)		0	0	
Total Allocated Additions:	1,702	5	1,707	1,707
Total To Be Allocated:	24,258	5		24,263

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department OMES DCAM Admin

	Total	G&A	Dept Admin
<hr/>			
Wages & Benefits			
Salaries & Wages	0	0	0
<hr/>			
Other Expense & Cost			
Professional Services	9,107	0	9,107
Travel - Reimbursements	515	0	515
Travel - Direct Payment	274	0	274
Misc. Administrative Expenses	6,747	0	6,747
Rent Expense	4,200	0	4,200
Maintenance & Repair Expense	1,368	0	1,368
Specialized Supplies & Materials	91	0	91
Production, Safety & Security Exp.	0	0	0
General Operating Expenses	254	0	254
Office Furniture and Equipment	0	0	0
Library Equipment and Resources	0	0	0
*Lease-Purchase Payments	24,580,922	0	0
*Buildings & Other Structures	0	0	0
*Bond Debt Payments	0	0	0
Incentives, etc.	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0
*Handicapped Vendor Levy	0	0	0
*Other	44	0	0
*OPERS DC contribution to DB	0	0	0
<hr/>			
Departmental Total			
Expenditures Per Financial Statement	24,603,522		
<hr/>			
Deductions			
*Total Disallowed Costs	(24,580,966)	0	0
<hr/>			
Functional Cost	22,556	0	22,556
<hr/>			
Allocation Step 1			
Inbound - All Others	1,702	0	1,702
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	24,258	0	24,258
<hr/>			
Allocation Step 2			
Inbound - All Others	5	0	5
2nd Allocation	5	0	5
<hr/>			
Total For OMES DCAM Admin			
Schedule .3 Total	24,263	0	24,263

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department OMES DCAM Admin

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Interagency Mail	8.00	5.557485	1,348		1,348	0	1,348
DCAM Facilities Svcs (2000004)	87.95	61.097603	14,821		14,821	3	14,824
DCAM Risk Mgmt (2000011)	13.00	9.030914	2,191		2,191	0	2,191
DCAM Fed Surplus Prop (2000007)	7.00	4.862800	1,180		1,180	0	1,180
DCAM Central Printing (2000003)	11.00	7.641542	1,854		1,854	0	1,854
DCAM Fleet (MP) (2000010)	8.00	5.557485	1,348		1,348	0	1,348
DCAM Other	9.00	6.252171	1,517		1,517	0	1,517
Schedule .4 Total for Dept Admin	143.95	100.000000	24,258		24,258	5	24,263

Allocation Basis: Number of Full-Time Equivalent Positions In DCAM
Allocation Source: Department Budget Records

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department OMES DCAM Admin

Receiving Department	Total	Dept Admin
Interagency Mail	1,348	1,348
DCAM Facilities Svcs (2000004)	14,824	14,824
DCAM Risk Mgmt (2000011)	2,191	2,191
DCAM Fed Surplus Prop (2000007)	1,180	1,180
DCAM Central Printing (2000003)	1,854	1,854
DCAM Fleet (MP) (2000010)	1,348	1,348
DCAM Other	1,517	1,517
Direct Bill	0	0
Total	24,263	24,263

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Central Purchasing

The Central Purchasing Division of the Office of Management and Enterprise Services is charged with the responsibility for the establishment and administration of contracts, leases, purchase orders or other agreements for the procurement of supplies, materials, equipment, and services for other agencies of the State. All State agencies, departments, and institutions are required to purchase through the Office of Management and Enterprise Services unless specifically exempted by statute or departmental regulation. The Central Purchasing Division of the Office of Management and Enterprise Services is responsible for the overall administration of purchasing services.

Central Purchasing conducts competitive bidding and purchases through open market purchases; non-encumbered contracts on specific items for certain agencies for an undetermined time period; and state-wide contracts. Central Purchasing also obtains insurance, services and issues purchase orders for professional services; maintains contracts for lease of equipment; and, assists state agencies with complaints for poor service or quality from vendors.

The PeopleSoft Purchasing Module maintains internal transaction counts by each agency. Several of these counts will be the basis for allocation of the various functions performed by Central Purchasing.

Costs of the division have been identified and allocated as follows:

- Department Administration - costs associated with the Department Administration have been allocated based on the salaries of other functions in the Central Purchasing department.
- Agency Specific Contracts - costs associated with the contract preparation and processing for agency specific contracts have been allocated on the number of purchasing transactions processed by Central Purchasing. This count is a fair representation of the time spent on each agency for agency specific contracts.
- Statewide Contracts - costs associated with the contract preparation and processing for statewide contracts have been allocated on the weighted number of purchasing transactions that represents the releases on statewide contracts by each agency. "Releases" are transaction counts for the number of times the agency uses the statewide contract.
- Other – costs associated with unallowable purchasing activities have not been allocated.

Central Purchasing is funded with vendor fees from three revolving funds. This funding amount will be applied as a credit prior to allocation. This will significantly reduce the amount allocated in this schedule.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Central Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,935,939			7,935,939
Deductions:				
Office Furniture and Equipment	-12,344			
Lease-Purchase Payments	0			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	-134			
Handicapped Vendor Levy	0			
Other-Unallowable	-1,554,539			
OPERS DC contribution to DB	-116,188			
Total Deductions:	-1,683,205			-1,683,205
Cost Adjustments:				
Credit for Vendor Fees	-6,252,734			
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	-6,252,734			-6,252,734
Inbound Costs:				
OMES Administration	163,888	20,740	184,628	
Total Allocated Additions:	163,888	20,740	184,628	184,628
Total To Be Allocated:	163,888	20,740		184,628

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Purchasing

	Total	G&A	Agency Specific	Statewide	Purchase Audit
Wages & Benefits					
Salaries & Wages	4,186,824	1,288,913	776,783	1,429,288	491,969
Other Expense & Cost					
Professional Services	1,862,574	573,300	345,507	636,070	218,852
Intra/Interagency Pymnts-Prof Svcs	2,268	698	421	775	266
Travel Reimbursements	463	143	86	158	54
Travel Direct Purchase	4,345	1,337	806	1,484	511
Misc. Administrative Expenses	36,950	11,373	6,854	12,618	4,342
Rent Expense	138,162	42,526	25,629	47,183	16,234
Maintenance & Repair Expense	4,219	1,299	783	1,440	496
Specialized Supplies & Mat'ls. Exp.	1,022	315	190	348	120
General Operating Expenses	15,473	4,763	2,870	5,284	1,818
*Office Furniture and Equipment	12,344	0	0	0	0
Library Equipment and Resources	434	134	81	147	51
*Lease-Purchase Payments	0	0	0	0	0
*Buildings & Other Structures	0	0	0	0	0
*Bond Debt Payments	0	0	0	0	0
Incentives, etc.	0	0	0	0	0
*Indemnities, Restitutions, Settlements	134	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
Other	0	0	0	0	0
*Other-Unallowable	1,554,539	0	0	0	0
*OPERS DC contribution to DB	116,188	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,935,939				
Deductions					
*Total Disallowed Costs	(1,683,205)	0	0	0	0
Cost Adjustments					
Credit for Vendor Fees	(6,252,734)	(1,924,801)	(1,160,010)	(2,134,795)	(734,713)
Deduct Direct Costs	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound - All Others	163,888	50,445	30,401	55,968	19,257
Reallocate Admin Costs		(50,445)	13,519	24,879	8,566
Unallocated Costs	0	0	0	0	0
1st Allocation	163,888	0	43,920	80,847	27,822
Allocation Step 2					
Inbound - All Others	20,740	6,384	3,847	7,083	2,437
Reallocate Admin Costs		(6,384)	1,711	3,148	1,084
Unallocated Costs	0	0	0	0	0
2nd Allocation	20,740	0	5,558	10,231	3,521
Total For Central Purchasing					
Schedule .3 Total	184,628	0	49,478	91,078	31,343

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Purchasing

	Training	CARES Act
Wages & Benefits		
Salaries & Wages	199,871	0
Other Expense & Cost		
Professional Services	88,845	0
Intra/Interagency Pymnts-Prof Svcs	108	0
Travel Reimbursements	22	0
Travel Direct Purchase	207	0
Misc. Administrative Expenses	1,763	0
Rent Expense	6,590	0
Maintenance & Repair Expense	201	0
Specialized Supplies & Mat'ls. Exp.	49	0
General Operating Expenses	738	0
*Office Furniture and Equipment	0	0
Library Equipment and Resources	21	0
*Lease-Purchase Payments	0	0
*Buildings & Other Structures	0	0
*Bond Debt Payments	0	0
Incentives, etc.	0	0
*Indemnities, Restitutions, Settlements	0	0
*Handicapped Vendor Levy	0	0
Other	0	0
*Other-Unallowable	0	0
*OPERS DC contribution to DB	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Credit for Vendor Fees	(298,415)	0
Deduct Direct Costs	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound - All Others	7,817	0
Reallocate Admin Costs	3,481	0
Unallocated Costs	0	0
1st Allocation	11,298	0
Allocation Step 2		
Inbound - All Others	989	0
Reallocate Admin Costs	440	0
Unallocated Costs	0	0
2nd Allocation	1,430	0
Total For Central Purchasing		
Schedule .3 Total	12,728	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Agency Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	2,868	13.277165	5,831		5,831		5,831
Civil Services Division	3	0.013888	6		6	1	7
Treasurer (740)	135	0.624971	274		274	40	315
Accountancy Board 020	43	0.199065	87		87	13	100
Abstractors Board 022	16	0.074071	33		33	5	37
Military Dept 025	218	1.009213	443		443	65	508
ABLE 030	19	0.087959	39		39	6	44
Boll Weevil 039	11	0.050924	22		22	3	26
Agriculture Food & Forestry 040	38	0.175918	77		77	11	89
Board of Architects 045	61	0.282394	124		124	18	142
Indigents Defense System 047	140	0.648118	285		285	42	326
Attorney General 049	88	0.407389	179		179	26	205
Arts Council 055	83	0.384241	169		169	25	193
Banking Dept 065	66	0.305541	134		134	20	154
Broadband 085	84	0.388871	171		171	25	196
Tobacco Settlement Trust 092	223	1.032360	453		453	66	520
Capital Improvements Authority 105	13	0.060182	26		26	4	30
Dept of Mines 125	1	0.004629	2		2	0	2
Commission on Children & Youth 127	45	0.208324	92		92	13	105
Corrections 131	622	2.879496	1,265		1,265	185	1,449
Board of Chiropractor Exam 145	13	0.060182	26		26	4	30
Board of Behavioral Health 148	69	0.319430	140		140	20	161
Commerce 160	255	1.180501	518		518	76	594
Construction Industries Board 170	370	1.712884	752		752	110	862
Corporation Commission 185	750	3.472061	1,525		1,525	223	1,747
Board of Cosmetology 190	52	0.240730	106		106	15	121
JM Davis Museum 204	17	0.078700	35		35	5	40
Board of Dentistry 215	14	0.064812	28		28	4	33
District Attorneys Council 220	178	0.824036	362		362	53	415
Dept of Education 265	658	3.046155	1,338		1,338	195	1,533
Education TV Authority 266	56	0.259247	114		114	17	130
Election Board 270	117	0.541642	238		238	35	273
Educational Quality & Accountability 275	49	0.226841	100		100	15	114
Funeral Board 285	22	0.101847	45		45	7	51
Employment Security Commission 290	533	2.467478	1,084		1,084	158	1,242
Dept of Environmental Quality 292	686	3.175779	1,395		1,395	204	1,598
Ethics Commission 296	10	0.046294	20		20	3	23
Auditor & Inspector 300	33	0.152771	67		67	10	77
Governor 305	22	0.101847	45		45	7	51
Pardon & Parole Board 306	54	0.249988	110		110	16	126
Interstate Oil Compact Commission 307	18	0.083329	37		37	5	42
Bureau of Investigation 308	392	1.814731	797		797	116	913
Dept of Emergency Mgmt 309	127	0.587936	258		258	38	296
Fire Marshal 310	2	0.009259	4		4	1	5
Firefighters Pens & Ret Sys 315	7	0.032406	14		14	2	16
Dept of Wildlife Conservation 320	127	0.587936	258		258	38	296
Office of Disability Concerns 326	49	0.226841	100		100	15	114
Dept of Health 340	808	3.740568	1,643		1,643	240	1,883
Chief Medical Examiner 342	177	0.819407	360		360	52	412
Dept of Transportation 345	437	2.023054	889		889	130	1,018
Space Industry Dev Authority 346	2	0.009259	4		4	1	5
Historical Society 350	530	2.453590	1,078		1,078	157	1,235

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Agency Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Workers Comp Court 369	7	0.032406	14		14	2	16
Insurance Dept 385	45	0.208324	92		92	13	105
Multiple Injury Trust Fund 391	37	0.171288	75		75	11	86
Office of Juvenile Affairs 400	130	0.601824	264		264	39	303
Dept of Labor 405	272	1.259201	553		553	81	634
Commission of the Land Office 410	138	0.638859	281		281	41	322
Council on Law Enfc Educ & Trng 415	102	0.472200	207		207	30	238
Dept of Libraries 430	263	1.217536	535		535	78	613
Lottery Commission 435	65	0.300912	132		132	19	151
Lt Governor 440	12	0.055553	24		24	4	28
LPG Board 445	27	0.124994	55		55	8	63
Board of Lic Alcohol & Drug Cnsl 448	1	0.004629	2		2	0	2
Board of Med Licensure & Supr 450	27	0.124994	55		55	8	63
Mental Health & Substance Abuse 452	2,200	10.184714	4,473		4,473	653	5,126
Medical Marijuana 455	185	0.856442	376		376	55	431
Motor Vehicle Commission 475	35	0.162030	71		71	10	82
Bureau of Narcotics 477	212	0.981436	431		431	63	494
Board of Exam for LT Care Admin 509	11	0.050924	22		22	3	26
Board of Nursing 510	25	0.115735	51		51	7	58
OPERS - OK Public Empl Ret Sys 515	47	0.217583	96		96	14	110
Board of Exam in Optometry 520	28	0.129624	57		57	8	65
Board of Osteopathic Exam 525	50	0.231471	102		102	15	117
Police Pension & Ret Sys 557	18	0.083329	37		37	5	42
Pharmacy Board 560	37	0.171288	75		75	11	86
Board Private Vocational Schools 563	9	0.041665	18		18	3	21
Dept of Tourism & Recreation 566	1,488	6.888570	3,025		3,025	441	3,467
Prof Engineers & Land Surveyors 570	90	0.416647	183		183	27	210
Board of Psychologists Examiners 575	1	0.004629	2		2	0	2
Dept of Public Safety 585	423	1.958243	860		860	126	986
Real Estate Commission 588	49	0.226841	100		100	15	114
Physician Manpower Trng Comm 619	44	0.203694	89		89	13	103
Board of Lic Social Workers 622	27	0.124994	55		55	8	63
Secretary of State 625	95	0.439794	193		193	28	221
OCAST 628	47	0.217583	96		96	14	110
School of Science & Math 629	66	0.305541	134		134	20	154
Dept of Securities 630	36	0.166659	73		73	11	84
Speech-Language Pathology 632	26	0.120365	53		53	8	61
Commission on Consumer Credit 635	36	0.166659	73		73	11	84
Conservation Commission 645	2	0.009259	4		4	1	5
Dept of Veteran Affairs 650	321	1.486042	653		653	95	748
JD McCarty Center 670	94	0.435165	191		191	28	219
Self-Ins Grty Fund Board 675	1	0.004629	2		2	0	2
Tax Commission 695	400	1.851766	813		813	119	932
Teachers Retirement System 715	40	0.185177	81		81	12	93
Uniform Building Code Commission 753	38	0.175918	77		77	11	89
Used Motor Vehicles 755	39	0.180547	79		79	12	91
Board of Test Alcohol/Drug 772	37	0.171288	75		75	11	86
OSU Medical Authority 775	2	0.009259	4		4	1	5
Board of Veterinary Med Examiners 790	19	0.087959	39		39	6	44
Career & Technology Education 800	129	0.597195	262		262	38	301
Virtual Charter School Board 803	53	0.245359	108		108	16	123
Dept of Rehabilitation Services 805	287	1.328642	584		584	85	669

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Agency Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Care Authority 807	228	1.055507	464		464	68	531
Dept of Human Services 830	1,768	8.184806	3,595		3,595	525	4,119
Water Resources Board 835	251	1.161983	510		510	74	585
Workers Comp Commission 865	70	0.324059	142		142	21	163
Schedule .4 Total for Agency Specific	21,601	100.000000	43,920		43,920	5,558	49,478

Allocation Basis: Number of Purchasing Transactions-REQs and POs- By Agency

Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Statewide

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	445	13.998113	11,317		11,317		11,317
Treasurer (740)	13	0.408934	331		331	49	379
Military Dept 025	137	4.309531	3,484		3,484	513	3,997
ABLE 030	22	0.692042	559		559	82	642
Boll Weevil 039	4	0.125826	102		102	15	117
Agriculture Food & Forestry 040	6	0.188739	153		153	22	175
Board of Architects 045	9	0.283108	229		229	34	263
Indigents Defense System 047	2	0.062913	51		51	7	58
Arts Council 055	4	0.125826	102		102	15	117
Banking Dept 065	17	0.534759	432		432	64	496
Broadband 085	3	0.094369	76		76	11	88
Tobacco Settlement Trust 092	5	0.157282	127		127	19	146
Dept of Mines 125	2	0.062913	51		51	7	58
Commission on Children & Youth 127	2	0.062913	51		51	7	58
Corrections 131	7	0.220195	178		178	26	204
Board of Behavioral Health 148	3	0.094369	76		76	11	88
Commerce 160	29	0.912237	738		738	109	846
Construction Industries Board 170	90	2.831079	2,289		2,289	337	2,626
Corporation Commission 185	251	7.895565	6,383		6,383	939	7,323
Board of Cosmetology 190	2	0.062913	51		51	7	58
District Attorneys Council 220	6	0.188739	153		153	22	175
Dept of Education 265	177	5.567789	4,501		4,501	662	5,164
Election Board 270	15	0.471846	381		381	56	438
Educational Quality & Accountability 275	1	0.031456	25		25	4	29
Funeral Board 285	1	0.031456	25		25	4	29
Employment Security Commission 290	36	1.132432	916		916	135	1,050
Dept of Environmental Quality 292	144	4.529726	3,662		3,662	539	4,201
Auditor & Inspector 300	2	0.062913	51		51	7	58
Pardon & Parole Board 306	1	0.031456	25		25	4	29
Interstate Oil Compact Commission 307	2	0.062913	51		51	7	58
Bureau of Investigation 308	3	0.094369	76		76	11	88
Dept of Emergency Mgmt 309	8	0.251651	203		203	30	233
Dept of Wildlife Conservation 320	5	0.157282	127		127	19	146
Office of Disability Concerns 326	2	0.062913	51		51	7	58
Dept of Health 340	48	1.509909	1,221		1,221	180	1,400
Chief Medical Examiner 342	2	0.062913	51		51	7	58
Dept of Transportation 345	109	3.428751	2,772		2,772	408	3,180
Historical Society 350	30	0.943693	763		763	112	875
Workers Comp Court 369	1	0.031456	25		25	4	29
Dept of Labor 405	2	0.062913	51		51	7	58
Commission of the Land Office 410	3	0.094369	76		76	11	88
Council on Law Enfc Educ & Trng 415	9	0.283108	229		229	34	263
Dept of Libraries 430	6	0.188739	153		153	22	175
Lottery Commission 435	21	0.660585	534		534	79	613
Mental Health & Substance Abuse 452	45	1.415539	1,144		1,144	168	1,313
Medical Marijuana 455	61	1.918842	1,551		1,551	228	1,780
Motor Vehicle Commission 475	4	0.125826	102		102	15	117
Bureau of Narcotics 477	28	0.880780	712		712	105	817
Board of Exam for LT Care Admin 509	2	0.062913	51		51	7	58
Board of Nursing 510	1	0.031456	25		25	4	29
Board of Osteopathic Exam 525	4	0.125826	102		102	15	117
Police Pension & Ret Sys 557	3	0.094369	76		76	11	88

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Statewide

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board Private Vocational Schools 563	2	0.062913	51		51	7	58
Dept of Tourism & Recreation 566	174	5.473419	4,425		4,425	651	5,076
Prof Engineers & Land Surveyors 570	7	0.220195	178		178	26	204
Dept of Public Safety 585	213	6.700220	5,417		5,417	797	6,214
Physician Manpower Trng Comm 619	1	0.031456	25		25	4	29
Board of Lic Social Workers 622	4	0.125826	102		102	15	117
Secretary of State 625	35	1.100975	890		890	131	1,021
OCAST 628	1	0.031456	25		25	4	29
Speech-Language Pathology 632	1	0.031456	25		25	4	29
Commission on Consumer Credit 635	2	0.062913	51		51	7	58
Conservation Commission 645	19	0.597672	483		483	71	554
Dept of Veteran Affairs 650	9	0.283108	229		229	34	263
JD McCarty Center 670	472	14.847439	12,004		12,004	1,766	13,770
Tax Commission 695	25	0.786411	636		636	94	729
Uniform Building Code Commission 753	6	0.188739	153		153	22	175
Used Motor Vehicles 755	1	0.031456	25		25	4	29
Board of Veterinary Med Examiners 790	1	0.031456	25		25	4	29
Career & Technology Education 800	30	0.943693	763		763	112	875
Virtual Charter School Board 803	2	0.062913	51		51	7	58
Dept of Rehabilitation Services 805	134	4.215162	3,408		3,408	501	3,909
Health Care Authority 807	5	0.157282	127		127	19	146
Dept of Human Services 830	197	6.196917	5,010		5,010	737	5,747
Water Resources Board 835	1	0.031456	25		25	4	29
Workers Comp Commission 865	2	0.062913	51		51	7	58
Schedule .4 Total for Statewide	3,179	100.000000	80,847		80,847	10,231	91,078

Allocation Basis: Number of Purchasing Transactions-SW

Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Purchase Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	445	13.998113	3,895		3,895		3,895
Treasurer (740)	13	0.408934	114		114	17	131
Military Dept 025	137	4.309531	1,199		1,199	176	1,375
ABLE 030	22	0.692042	193		193	28	221
Boll Weevil 039	4	0.125826	35		35	5	40
Agriculture Food & Forestry 040	6	0.188739	53		53	8	60
Board of Architects 045	9	0.283108	79		79	12	90
Indigents Defense System 047	2	0.062913	18		18	3	20
Arts Council 055	4	0.125826	35		35	5	40
Banking Dept 065	17	0.534759	149		149	22	171
Broadband 085	3	0.094369	26		26	4	30
Tobacco Settlement Trust 092	5	0.157282	44		44	6	50
Dept of Mines 125	2	0.062913	18		18	3	20
Commission on Children & Youth 127	2	0.062913	18		18	3	20
Corrections 131	7	0.220195	61		61	9	70
Board of Behavioral Health 148	3	0.094369	26		26	4	30
Commerce 160	29	0.912237	254		254	37	291
Construction Industries Board 170	90	2.831079	788		788	116	904
Corporation Commission 185	251	7.895565	2,197		2,197	323	2,520
Board of Cosmetology 190	2	0.062913	18		18	3	20
District Attorneys Council 220	6	0.188739	53		53	8	60
Dept of Education 265	177	5.567789	1,549		1,549	228	1,777
Election Board 270	15	0.471846	131		131	19	151
Educational Quality & Accountability 275	1	0.031456	9		9	1	10
Funeral Board 285	1	0.031456	9		9	1	10
Employment Security Commission 290	36	1.132432	315		315	46	361
Dept of Environmental Quality 292	144	4.529726	1,260		1,260	185	1,446
Auditor & Inspector 300	2	0.062913	18		18	3	20
Pardon & Parole Board 306	1	0.031456	9		9	1	10
Interstate Oil Compact Commission 307	2	0.062913	18		18	3	20
Bureau of Investigation 308	3	0.094369	26		26	4	30
Dept of Emergency Mgmt 309	8	0.251651	70		70	10	80
Dept of Wildlife Conservation 320	5	0.157282	44		44	6	50
Office of Disability Concerns 326	2	0.062913	18		18	3	20
Dept of Health 340	48	1.509909	420		420	62	482
Chief Medical Examiner 342	2	0.062913	18		18	3	20
Dept of Transportation 345	109	3.428751	954		954	140	1,094
Historical Society 350	30	0.943693	263		263	39	301
Workers Comp Court 369	1	0.031456	9		9	1	10
Dept of Labor 405	2	0.062913	18		18	3	20
Commission of the Land Office 410	3	0.094369	26		26	4	30
Council on Law Enfc Educ & Trng 415	9	0.283108	79		79	12	90
Dept of Libraries 430	6	0.188739	53		53	8	60
Lottery Commission 435	21	0.660585	184		184	27	211
Mental Health & Substance Abuse 452	45	1.415539	394		394	58	452
Medical Marijuana 455	61	1.918842	534		534	79	612
Motor Vehicle Commission 475	4	0.125826	35		35	5	40
Bureau of Narcotics 477	28	0.880780	245		245	36	281
Board of Exam for LT Care Admin 509	2	0.062913	18		18	3	20
Board of Nursing 510	1	0.031456	9		9	1	10
Board of Osteopathic Exam 525	4	0.125826	35		35	5	40
Police Pension & Ret Sys 557	3	0.094369	26		26	4	30

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Purchase Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board Private Vocational Schools 563	2	0.062913	18		18	3	20
Dept of Tourism & Recreation 566	174	5.473419	1,523		1,523	224	1,747
Prof Engineers & Land Surveyors 570	7	0.220195	61		61	9	70
Dept of Public Safety 585	213	6.700220	1,864		1,864	274	2,138
Physician Manpower Trng Comm 619	1	0.031456	9		9	1	10
Board of Lic Social Workers 622	4	0.125826	35		35	5	40
Secretary of State 625	35	1.100975	306		306	45	351
OCAST 628	1	0.031456	9		9	1	10
Speech-Language Pathology 632	1	0.031456	9		9	1	10
Commission on Consumer Credit 635	2	0.062913	18		18	3	20
Conservation Commission 645	19	0.597672	166		166	24	191
Dept of Veteran Affairs 650	9	0.283108	79		79	12	90
JD McCarty Center 670	472	14.847439	4,131		4,131	608	4,739
Tax Commission 695	25	0.786411	219		219	32	251
Uniform Building Code Commission 753	6	0.188739	53		53	8	60
Used Motor Vehicles 755	1	0.031456	9		9	1	10
Board of Veterinary Med Examiners 790	1	0.031456	9		9	1	10
Career & Technology Education 800	30	0.943693	263		263	39	301
Virtual Charter School Board 803	2	0.062913	18		18	3	20
Dept of Rehabilitation Services 805	134	4.215162	1,173		1,173	173	1,345
Health Care Authority 807	5	0.157282	44		44	6	50
Dept of Human Services 830	197	6.196917	1,724		1,724	254	1,978
Water Resources Board 835	1	0.031456	9		9	1	10
Workers Comp Commission 865	2	0.062913	18		18	3	20
Schedule .4 Total for Purchase Audit	3,179	100.000000	27,822		27,822	3,521	31,343

Allocation Basis: Number of Purchasing Transactions-SW

Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Training

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	445	13.998113	1,582		1,582		1,582
Treasurer (740)	13	0.408934	46		46	7	53
Military Dept 025	137	4.309531	487		487	72	559
ABLE 030	22	0.692042	78		78	12	90
Boll Weevil 039	4	0.125826	14		14	2	16
Agriculture Food & Forestry 040	6	0.188739	21		21	3	24
Board of Architects 045	9	0.283108	32		32	5	37
Indigents Defense System 047	2	0.062913	7		7	1	8
Arts Council 055	4	0.125826	14		14	2	16
Banking Dept 065	17	0.534759	60		60	9	69
Broadband 085	3	0.094369	11		11	2	12
Tobacco Settlement Trust 092	5	0.157282	18		18	3	20
Dept of Mines 125	2	0.062913	7		7	1	8
Commission on Children & Youth 127	2	0.062913	7		7	1	8
Corrections 131	7	0.220195	25		25	4	29
Board of Behavioral Health 148	3	0.094369	11		11	2	12
Commerce 160	29	0.912237	103		103	15	118
Construction Industries Board 170	90	2.831079	320		320	47	367
Corporation Commission 185	251	7.895565	892		892	131	1,023
Board of Cosmetology 190	2	0.062913	7		7	1	8
District Attorneys Council 220	6	0.188739	21		21	3	24
Dept of Education 265	177	5.567789	629		629	93	722
Election Board 270	15	0.471846	53		53	8	61
Educational Quality & Accountability 275	1	0.031456	4		4	1	4
Funeral Board 285	1	0.031456	4		4	1	4
Employment Security Commission 290	36	1.132432	128		128	19	147
Dept of Environmental Quality 292	144	4.529726	512		512	75	587
Auditor & Inspector 300	2	0.062913	7		7	1	8
Pardon & Parole Board 306	1	0.031456	4		4	1	4
Interstate Oil Compact Commission 307	2	0.062913	7		7	1	8
Bureau of Investigation 308	3	0.094369	11		11	2	12
Dept of Emergency Mgmt 309	8	0.251651	28		28	4	33
Dept of Wildlife Conservation 320	5	0.157282	18		18	3	20
Office of Disability Concerns 326	2	0.062913	7		7	1	8
Dept of Health 340	48	1.509909	171		171	25	196
Chief Medical Examiner 342	2	0.062913	7		7	1	8
Dept of Transportation 345	109	3.428751	387		387	57	444
Historical Society 350	30	0.943693	107		107	16	122
Workers Comp Court 369	1	0.031456	4		4	1	4
Dept of Labor 405	2	0.062913	7		7	1	8
Commission of the Land Office 410	3	0.094369	11		11	2	12
Council on Law Enfc Educ & Trng 415	9	0.283108	32		32	5	37
Dept of Libraries 430	6	0.188739	21		21	3	24
Lottery Commission 435	21	0.660585	75		75	11	86
Mental Health & Substance Abuse 452	45	1.415539	160		160	24	183
Medical Marijuana 455	61	1.918842	217		217	32	249
Motor Vehicle Commission 475	4	0.125826	14		14	2	16
Bureau of Narcotics 477	28	0.880780	100		100	15	114
Board of Exam for LT Care Admin 509	2	0.062913	7		7	1	8
Board of Nursing 510	1	0.031456	4		4	1	4
Board of Osteopathic Exam 525	4	0.125826	14		14	2	16
Police Pension & Ret Sys 557	3	0.094369	11		11	2	12

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Training

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board Private Vocational Schools 563	2	0.062913	7		7	1	8
Dept of Tourism & Recreation 566	174	5.473419	618		618	91	709
Prof Engineers & Land Surveyors 570	7	0.220195	25		25	4	29
Dept of Public Safety 585	213	6.700220	757		757	111	868
Physician Manpower Trng Comm 619	1	0.031456	4		4	1	4
Board of Lic Social Workers 622	4	0.125826	14		14	2	16
Secretary of State 625	35	1.100975	124		124	18	143
OCAST 628	1	0.031456	4		4	1	4
Speech-Language Pathology 632	1	0.031456	4		4	1	4
Commission on Consumer Credit 635	2	0.062913	7		7	1	8
Conservation Commission 645	19	0.597672	68		68	10	77
Dept of Veteran Affairs 650	9	0.283108	32		32	5	37
JD McCarty Center 670	472	14.847439	1,678		1,678	247	1,925
Tax Commission 695	25	0.786411	89		89	13	102
Uniform Building Code Commission 753	6	0.188739	21		21	3	24
Used Motor Vehicles 755	1	0.031456	4		4	1	4
Board of Veterinary Med Examiners 790	1	0.031456	4		4	1	4
Career & Technology Education 800	30	0.943693	107		107	16	122
Virtual Charter School Board 803	2	0.062913	7		7	1	8
Dept of Rehabilitation Services 805	134	4.215162	476		476	70	546
Health Care Authority 807	5	0.157282	18		18	3	20
Dept of Human Services 830	197	6.196917	700		700	103	803
Water Resources Board 835	1	0.031456	4		4	1	4
Workers Comp Commission 865	2	0.062913	7		7	1	8
Schedule .4 Total for Training	3,179	100.000000	11,298		11,298	1,430	12,728

Allocation Basis: Number of Purchasing Transactions-SW

Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	0		0		0
Schedule .4 Total for CARES Act	100	100.000000	0		0	0	0

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	Total	Agency Specific	Statewide	Purchase Audit	Training
OMES Administration	22,625	5,831	11,317	3,895	1,582
Civil Services Division	7	7	0	0	0
Treasurer (740)	877	315	379	131	53
Accountancy Board 020	100	100	0	0	0
Abstractors Board 022	37	37	0	0	0
Military Dept 025	6,439	508	3,997	1,375	559
ABLE 030	997	44	642	221	90
Boll Weevil 039	199	26	117	40	16
Agriculture Food & Forestry 040	348	89	175	60	24
Board of Architects 045	532	142	263	90	37
Indigents Defense System 047	413	326	58	20	8
Attorney General 049	205	205	0	0	0
Arts Council 055	367	193	117	40	16
Banking Dept 065	890	154	496	171	69
Broadband 085	326	196	88	30	12
Tobacco Settlement Trust 092	736	520	146	50	20
Capital Improvements Authority 105	30	30	0	0	0
Dept of Mines 125	89	2	58	20	8
Commission on Children & Youth 127	191	105	58	20	8
Corrections 131	1,752	1,449	204	70	29
Board of Chiropractor Exam 145	30	30	0	0	0
Board of Behavioral Health 148	291	161	88	30	12
Commerce 160	1,850	594	846	291	118
Construction Industries Board 170	4,758	862	2,626	904	367
Corporation Commission 185	12,613	1,747	7,323	2,520	1,023
Board of Cosmetology 190	208	121	58	20	8
JM Davis Museum 204	40	40	0	0	0
Board of Dentistry 215	33	33	0	0	0
District Attorneys Council 220	675	415	175	60	24
Dept of Education 265	9,196	1,533	5,164	1,777	722
Education TV Authority 266	130	130	0	0	0
Election Board 270	922	273	438	151	61
Educational Quality & Accountability 275	157	114	29	10	4
Funeral Board 285	95	51	29	10	4
Employment Security Commission 290	2,800	1,242	1,050	361	147
Dept of Environmental Quality 292	7,832	1,598	4,201	1,446	587
Ethics Commission 296	23	23	0	0	0
Auditor & Inspector 300	163	77	58	20	8
Governor 305	51	51	0	0	0
Pardon & Parole Board 306	169	126	29	10	4
Interstate Oil Compact Commission 307	129	42	58	20	8
Bureau of Investigation 308	1,043	913	88	30	12
Dept of Emergency Mgmt 309	642	296	233	80	33
Fire Marshal 310	5	5	0	0	0
Firefighters Pens & Ret Sys 315	16	16	0	0	0
Dept of Wildlife Conservation 320	512	296	146	50	20
Office of Disability Concerns 326	201	114	58	20	8
Dept of Health 340	3,961	1,883	1,400	482	196
Chief Medical Examiner 342	499	412	58	20	8
Dept of Transportation 345	5,737	1,018	3,180	1,094	444
Space Industry Dev Authority 346	5	5	0	0	0
Historical Society 350	2,534	1,235	875	301	122

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	Total	Agency Specific	Statewide	Purchase Audit	Training
Workers Comp Court 369	60	16	29	10	4
Insurance Dept 385	105	105	0	0	0
Multiple Injury Trust Fund 391	86	86	0	0	0
Office of Juvenile Affairs 400	303	303	0	0	0
Dept of Labor 405	720	634	58	20	8
Commission of the Land Office 410	451	322	88	30	12
Council on Law Enfc Educ & Trng 415	627	238	263	90	37
Dept of Libraries 430	873	613	175	60	24
Lottery Commission 435	1,061	151	613	211	86
Lt Governor 440	28	28	0	0	0
LPG Board 445	63	63	0	0	0
Board of Lic Alcohol & Drug Cnsl 448	2	2	0	0	0
Board of Med Licensure & Supr 450	63	63	0	0	0
Mental Health & Substance Abuse 452	7,074	5,126	1,313	452	183
Medical Marijuana 455	3,072	431	1,780	612	249
Motor Vehicle Commission 475	255	82	117	40	16
Bureau of Narcotics 477	1,706	494	817	281	114
Board of Exam for LT Care Admin 509	112	26	58	20	8
Board of Nursing 510	102	58	29	10	4
OPERS - OK Public Empl Ret Sys 515	110	110	0	0	0
Board of Exam in Optometry 520	65	65	0	0	0
Board of Osteopathic Exam 525	290	117	117	40	16
Police Pension & Ret Sys 557	172	42	88	30	12
Pharmacy Board 560	86	86	0	0	0
Board Private Vocational Schools 563	108	21	58	20	8
Dept of Tourism & Recreation 566	10,999	3,467	5,076	1,747	709
Prof Engineers & Land Surveyors 570	513	210	204	70	29
Board of Psychologists Examiners 575	2	2	0	0	0
Dept of Public Safety 585	10,206	986	6,214	2,138	868
Real Estate Commission 588	114	114	0	0	0
Physician Manpower Trng Comm 619	146	103	29	10	4
Board of Lic Social Workers 622	236	63	117	40	16
Secretary of State 625	1,736	221	1,021	351	143
OCAST 628	153	110	29	10	4
School of Science & Math 629	154	154	0	0	0
Dept of Securities 630	84	84	0	0	0
Speech-Language Pathology 632	104	61	29	10	4
Commission on Consumer Credit 635	170	84	58	20	8
Conservation Commission 645	827	5	554	191	77
Dept of Veteran Affairs 650	1,138	748	263	90	37
JD McCarty Center 670	20,653	219	13,770	4,739	1,925
Self-Ins Grty Fund Board 675	2	2	0	0	0
Tax Commission 695	2,014	932	729	251	102
Teachers Retirement System 715	93	93	0	0	0
Uniform Building Code Commission 753	348	89	175	60	24
Used Motor Vehicles 755	134	91	29	10	4
Board of Test Alcohol/Drug 772	86	86	0	0	0
OSU Medical Authority 775	5	5	0	0	0
Board of Veterinary Med Examiners 790	88	44	29	10	4
Career & Technology Education 800	1,599	301	875	301	122
Virtual Charter School Board 803	210	123	58	20	8
Dept of Rehabilitation Services 805	6,470	669	3,909	1,345	546

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	Total	Agency Specific	Statewide	Purchase Audit	Training
Health Care Authority 807	748	531	146	50	20
Dept of Human Services 830	12,648	4,119	5,747	1,978	803
Water Resources Board 835	628	585	29	10	4
Workers Comp Commission 865	250	163	58	20	8
Direct Bill	0	0	0	0	0
Total	184,628	49,478	91,078	31,343	12,728

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	CARES Act
OMES Administration	0
Civil Services Division	0
Treasurer (740)	0
Accountancy Board 020	0
Abstractors Board 022	0
Military Dept 025	0
ABLE 030	0
Boll Weevil 039	0
Agriculture Food & Forestry 040	0
Board of Architects 045	0
Indigents Defense System 047	0
Attorney General 049	0
Arts Council 055	0
Banking Dept 065	0
Broadband 085	0
Tobacco Settlement Trust 092	0
Capital Improvements Authority 105	0
Dept of Mines 125	0
Commission on Children & Youth 127	0
Corrections 131	0
Board of Chiropractor Exam 145	0
Board of Behavioral Health 148	0
Commerce 160	0
Construction Industries Board 170	0
Corporation Commission 185	0
Board of Cosmetology 190	0
JM Davis Museum 204	0
Board of Dentistry 215	0
District Attorneys Council 220	0
Dept of Education 265	0
Education TV Authority 266	0
Election Board 270	0
Educational Quality & Accountability 275	0
Funeral Board 285	0
Employment Security Commission 290	0
Dept of Environmental Quality 292	0
Ethics Commission 296	0
Auditor & Inspector 300	0
Governor 305	0
Pardon & Parole Board 306	0
Interstate Oil Compact Commission 307	0
Bureau of Investigation 308	0
Dept of Emergency Mgmt 309	0
Fire Marshal 310	0
Firefighters Pens & Ret Sys 315	0
Dept of Wildlife Conservation 320	0
Office of Disability Concerns 326	0
Dept of Health 340	0
Chief Medical Examiner 342	0
Dept of Transportation 345	0
Space Industry Dev Authority 346	0
Historical Society 350	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	CARES Act
Workers Comp Court 369	0
Insurance Dept 385	0
Multiple Injury Trust Fund 391	0
Office of Juvenile Affairs 400	0
Dept of Labor 405	0
Commission of the Land Office 410	0
Council on Law Enfc Educ & Trng 415	0
Dept of Libraries 430	0
Lottery Commission 435	0
Lt Governor 440	0
LPG Board 445	0
Board of Lic Alcohol & Drug Cnsl 448	0
Board of Med Licensure & Supr 450	0
Mental Health & Substance Abuse 452	0
Medical Marijuana 455	0
Motor Vehicle Commission 475	0
Bureau of Narcotics 477	0
Board of Exam for LT Care Admin 509	0
Board of Nursing 510	0
OPERS - OK Public Empl Ret Sys 515	0
Board of Exam in Optometry 520	0
Board of Osteopathic Exam 525	0
Police Pension & Ret Sys 557	0
Pharmacy Board 560	0
Board Private Vocational Schools 563	0
Dept of Tourism & Recreation 566	0
Prof Engineers & Land Surveyors 570	0
Board of Psychologists Examiners 575	0
Dept of Public Safety 585	0
Real Estate Commission 588	0
Physician Manpower Trng Comm 619	0
Board of Lic Social Workers 622	0
Secretary of State 625	0
OCAST 628	0
School of Science & Math 629	0
Dept of Securities 630	0
Speech-Language Pathology 632	0
Commission on Consumer Credit 635	0
Conservation Commission 645	0
Dept of Veteran Affairs 650	0
JD McCarty Center 670	0
Self-Ins Grty Fund Board 675	0
Tax Commission 695	0
Teachers Retirement System 715	0
Uniform Building Code Commission 753	0
Used Motor Vehicles 755	0
Board of Test Alcohol/Drug 772	0
OSU Medical Authority 775	0
Board of Veterinary Med Examiners 790	0
Career & Technology Education 800	0
Virtual Charter School Board 803	0
Dept of Rehabilitation Services 805	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	CARES Act
Health Care Authority 807	0
Dept of Human Services 830	0
Water Resources Board 835	0
Workers Comp Commission 865	0
Direct Bill	0
Total	0

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Interagency Mail**

The Interagency Mail Department of the Office of Management and Enterprise Services (OMES) is responsible for the collection, sorting and distribution of interagency mail to participating agencies.

Costs of the Interagency Mail Department have been allocated based on the number of pieces of mail handled during the current fiscal year.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Interagency Mail

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,246,611			1,246,611
Deductions:				
Lease-Purchase Payments	0			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	0			
Handicapped Vendor Levy	0			
Postage	0			
Fund 23100 Expenditures	-832,240			
OPERS DC contribution to DB	-11,091			
Total Deductions:	-843,331			-843,331
Cost Adjustments:				
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Equipment Depreciation	4,868		4,868	
OMES Administration	24,738	3,131	27,868	
OMES DCAM Admin	1,348	0	1,348	
Total Allocated Additions:	30,954	3,131	34,085	34,085
Total To Be Allocated:	434,234	3,131		437,365

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Interagency Mail

	Total	G&A	Mail Services	CARES Act
<hr/>				
Wages & Benefits				
Salaries & Wages	361,381	0	361,381	0
Other Expense & Cost				
Professional Services	6,792	0	6,792	0
Intra/Interagency Pymnts-Prof Svcs	172	0	172	0
Misc. Administrative Expenses	2,349	0	2,349	0
Rent Expense	13,337	0	13,337	0
Maintenance & Repair Expense	16,033	0	16,033	0
Specialized Supplies & Mat'ls. Exp.	2,610	0	2,610	0
General Operating Expenses	606	0	606	0
Office Furniture & Equipment	0	0	0	0
*Lease-Purchase Payments	0	0	0	0
*Buildings & Other Structures	0	0	0	0
*Bond Debt Payments	0	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0
Less Capital Equip	0	0	0	0
*Postage	0	0	0	0
*Fund 23100 Expenditures	832,240	0	0	0
*OPERS DC contribution to DB	11,091	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,246,611			
Deductions				
*Total Disallowed Costs	(843,331)	0	0	0
Cost Adjustments				
Deduct Direct Costs	0	0	0	0
Functional Cost	403,280	0	403,280	0
Allocation Step 1				
Inbound - All Others	30,954	0	30,954	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	434,234	0	434,234	0
Allocation Step 2				
Inbound - All Others	3,131	0	3,131	0
2nd Allocation	3,131	0	3,131	0
Total For Interagency Mail				
Schedule .3 Total	437,365	0	437,365	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Interagency Mail

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	24,912	4.720157	20,497		20,497		20,497
Civil Services Division	2	0.000379	2		2		2
Treasurer (740)	42,344	8.023055	34,839		34,839	264	35,102
Accountancy Board 020	39	0.007389	32		32	0	32
Abstractors Board 022	576	0.109137	474		474	4	477
Military Dept 025	100	0.018947	82		82	1	83
ABLE 030	62	0.011747	51		51	0	51
Agriculture Food & Forestry 040	178	0.033726	146		146	1	148
Board of Architects 045	453	0.085831	373		373	3	376
Attorney General 049	632	0.119747	520		520	4	524
Arts Council 055	613	0.116147	504		504	4	508
Aeronautics Commission 060	464	0.087916	382		382	3	385
Banking Dept 065	415	0.078631	341		341	3	344
Tobacco Settlement Trust 092	14	0.002653	12		12	0	12
Dept of Mines 125	12	0.002274	10		10	0	10
Commission on Children & Youth 127	30	0.005684	25		25	0	25
Corrections 131	665	0.126000	547		547	4	551
Board of Chiropractor Exam 145	23	0.004358	19		19	0	19
Board of Behavioral Health 148	555	0.105158	457		457	3	460
Commerce 160	65	0.012316	53		53	0	54
Construction Industries Board 170	76,135	14.425546	62,641		62,641	474	63,115
Corporation Commission 185	824	0.156126	678		678	5	683
Board of Cosmetology 190	50,470	9.562715	41,525		41,525	314	41,839
Court of Criminal Appeals 199	5	0.000947	4		4	0	4
Board of Dentistry 215	4	0.000758	3		3	0	3
District Attorneys Council 220	174	0.032968	143		143	1	144
Dept of Education 265	799	0.151389	657		657	5	662
Education TV Authority 266	40	0.007579	33		33	0	33
Election Board 270	24,030	4.553042	19,771		19,771	150	19,920
Educational Quality & Accountability 275	15	0.002842	12		12	0	12
Funeral Board 285	1,639	0.310547	1,348		1,348	10	1,359
Employment Security Commission 290	121	0.022926	100		100	1	100
Dept of Environmental Quality 292	147	0.027853	121		121	1	122
Ethics Commission 296	481	0.091137	396		396	3	399
Auditor & Inspector 300	768	0.145515	632		632	5	637
Governor 305	1,035	0.196105	852		852	6	858
Pardon & Parole Board 306	6,576	1.245976	5,410		5,410	41	5,451
Interstate Oil Compact Commission 307	3	0.000568	2		2		2
Bureau of Investigation 308	815	0.154421	671		671	5	676
Dept of Emergency Mgmt 309	34	0.006442	28		28	0	28
Fire Marshal 310	4,984	0.944335	4,101		4,101	31	4,132
Firefighters Pens & Ret Sys 315	111	0.021032	91		91	1	92
Dept of Wildlife Conservation 320	44	0.008337	36		36	0	36
Office of Disability Concerns 326	1	0.000189	1		1		1
Dept of Health 340	715	0.135473	588		588	4	593
Chief Medical Examiner 342	2,402	0.455115	1,976		1,976	15	1,991
Dept of Transportation 345	261	0.049453	215		215	2	216
Historical Society 350	108	0.020463	89		89	1	90
Horse Racing Commission 353	450	0.085263	370		370	3	373
Energy Resources Board 359	8	0.001516	7		7	0	7
Workers Comp Court 369	41	0.007768	34		34	0	34
Industrial Finance Authority 370	56	0.010611	46		46	0	46

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Interagency Mail

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance Dept 385	14,493	2.746036	11,924		11,924	90	12,014
Multiple Injury Trust Fund 391	18,076	3.424918	14,872		14,872	113	14,985
Office of Juvenile Affairs 400	65	0.012316	53		53	0	54
Dept of Labor 405	272	0.051537	224		224	2	226
Commission of the Land Office 410	42	0.007958	35		35	0	35
Law Enforcement Retirement Sys 416	68	0.012884	56		56	0	56
Senate 421	651	0.123347	536		536	4	540
House of Representatives 422	825	0.156315	679		679	5	684
Dept of Libraries 430	806	0.152715	663		663	5	668
Lottery Commission 435	4,088	0.774567	3,363		3,363	25	3,389
Lt Governor 440	110	0.020842	90		90	1	91
LP Gas Res, Mrkt & Safety Comm 444	4,173	0.790672	3,433		3,433	26	3,459
Board of Med Licensure & Supr 450	108	0.020463	89		89	1	90
Mental Health & Substance Abuse 452	97	0.018379	80		80	1	80
Medical Marijuana 455	26	0.004926	21		21	0	22
Motor Vehicle Commission 475	150	0.028421	123		123	1	124
Bureau of Narcotics 477	55	0.010421	45		45	0	46
Board of Exam for LT Care Admin 509	172	0.032589	142		142	1	143
Board of Nursing 510	31	0.005874	26		26	0	26
OPERS - OK Public Empl Ret Sys 515	55,433	10.503070	45,608		45,608	345	45,953
EGID-Emp Grp Ins Board 516	18,349	3.476645	15,097		15,097	114	15,211
Board of Exam in Optometry 520	1,882	0.356589	1,548		1,548	12	1,560
Board of Osteopathic Exam 525	1,793	0.339726	1,475		1,475	11	1,486
OMES HCM	179	0.033916	147		147	1	148
Police Pension & Ret Sys 557	22	0.004168	18		18	0	18
Pharmacy Board 560	65	0.012316	53		53	0	54
Board Private Vocational Schools 563	285	0.054000	234		234	2	236
Dept of Tourism & Recreation 566	163	0.030884	134		134	1	135
Prof Engineers & Land Surveyors 570	60	0.011368	49		49	0	50
Board of Psychologists Examiners 575	17	0.003221	14		14	0	14
Dept of Public Safety 585	5,670	1.074313	4,665		4,665	35	4,700
Real Estate Commission 588	614	0.116337	505		505	4	509
Regents for Higher Education 605	98	0.018568	81		81	1	81
Physician Manpower Trng Comm 619	576	0.109137	474		474	4	477
Board of Lic Social Workers 622	2,824	0.535072	2,323		2,323	18	2,341
Secretary of State 625	30,185	5.719250	24,835		24,835	188	25,023
OCAST 628	182	0.034484	150		150	1	151
School of Science & Math 629	49	0.009284	40		40	0	41
Dept of Securities 630	46	0.008716	38		38	0	38
Speech-Language Pathology 632	2,373	0.449620	1,952		1,952	15	1,967
Commission on Consumer Credit 635	619	0.117284	509		509	4	513
Conservation Commission 645	1,705	0.323052	1,403		1,403	11	1,413
Dept of Veteran Affairs 650	5,899	1.117703	4,853		4,853	37	4,890
Supreme Court 677	808	0.153094	665		665	5	670
Council on Judicial Complaints 678	106	0.020084	87		87	1	88
Tax Commission 695	12,070	2.286942	9,931		9,931	75	10,006
Teachers Retirement System 715	91,648	17.364842	75,404		75,404	571	75,975
Uniform Building Code Commission 753	48	0.009095	39		39	0	40
Used Motor Vehicles 755	2,196	0.416083	1,807		1,807	14	1,820
OUHSC Prof Prac Plan 771	18	0.003411	15		15	0	15
Board of Veterinary Med Examiners 790	36	0.006821	30		30	0	30
Virtual Charter School Board 803	194	0.036758	160		160	1	161

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Interagency Mail

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Rehabilitation Services 805	519	0.098337	427		427	3	430
Health Care Authority 807	20	0.003789	16		16	0	17
Dept of Human Services 830	758	0.143621	624		624	5	628
Water Resources Board 835	107	0.020274	88		88	1	89
Workers Comp Commission 865	228	0.043200	188		188	1	189
OK Turnpike Authority 978	177	0.033537	146		146	1	147
Schedule .4 Total for Mail Services	527,779	100.000000	434,234		434,234	3,131	437,365

Allocation Basis: Number of Pieces of Mail Handled by Agency
Allocation Source: Interagency Mail Count Per Agency

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Interagency Mail

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	0		0		0
Schedule .4 Total for CARES Act	100	100.000000	0		0	0	0

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Interagency Mail

Receiving Department	Total	Mail Services	CARES Act
OMES Administration	20,497	20,497	0
Civil Services Division	2	2	0
Treasurer (740)	35,102	35,102	0
Accountancy Board 020	32	32	0
Abstractors Board 022	477	477	0
Military Dept 025	83	83	0
ABLE 030	51	51	0
Agriculture Food & Forestry 040	148	148	0
Board of Architects 045	376	376	0
Attorney General 049	524	524	0
Arts Council 055	508	508	0
Aeronautics Commission 060	385	385	0
Banking Dept 065	344	344	0
Tobacco Settlement Trust 092	12	12	0
Dept of Mines 125	10	10	0
Commission on Children & Youth 127	25	25	0
Corrections 131	551	551	0
Board of Chiropractor Exam 145	19	19	0
Board of Behavioral Health 148	460	460	0
Commerce 160	54	54	0
Construction Industries Board 170	63,115	63,115	0
Corporation Commission 185	683	683	0
Board of Cosmetology 190	41,839	41,839	0
Court of Criminal Appeals 199	4	4	0
Board of Dentistry 215	3	3	0
District Attorneys Council 220	144	144	0
Dept of Education 265	662	662	0
Education TV Authority 266	33	33	0
Election Board 270	19,920	19,920	0
Educational Quality & Accountability 275	12	12	0
Funeral Board 285	1,359	1,359	0
Employment Security Commission 290	100	100	0
Dept of Environmental Quality 292	122	122	0
Ethics Commission 296	399	399	0
Auditor & Inspector 300	637	637	0
Governor 305	858	858	0
Pardon & Parole Board 306	5,451	5,451	0
Interstate Oil Compact Commission 307	2	2	0
Bureau of Investigation 308	676	676	0
Dept of Emergency Mgmt 309	28	28	0
Fire Marshal 310	4,132	4,132	0
Firefighters Pens & Ret Sys 315	92	92	0
Dept of Wildlife Conservation 320	36	36	0
Office of Disability Concerns 326	1	1	0
Dept of Health 340	593	593	0
Chief Medical Examiner 342	1,991	1,991	0
Dept of Transportation 345	216	216	0
Historical Society 350	90	90	0
Horse Racing Commission 353	373	373	0
Energy Resources Board 359	7	7	0
Workers Comp Court 369	34	34	0
Industrial Finance Authority 370	46	46	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Interagency Mail

Receiving Department	Total	Mail Services	CARES Act
Insurance Dept 385	12,014	12,014	0
Multiple Injury Trust Fund 391	14,985	14,985	0
Office of Juvenile Affairs 400	54	54	0
Dept of Labor 405	226	226	0
Commission of the Land Office 410	35	35	0
Law Enforcement Retirement Sys 416	56	56	0
Senate 421	540	540	0
House of Representatives 422	684	684	0
Dept of Libraries 430	668	668	0
Lottery Commission 435	3,389	3,389	0
Lt Governor 440	91	91	0
LP Gas Res, Mrkt & Safety Comm 444	3,459	3,459	0
Board of Med Licensure & Supr 450	90	90	0
Mental Health & Substance Abuse 452	80	80	0
Medical Marijuana 455	22	22	0
Motor Vehicle Commission 475	124	124	0
Bureau of Narcotics 477	46	46	0
Board of Exam for LT Care Admin 509	143	143	0
Board of Nursing 510	26	26	0
OPERS - OK Public Empl Ret Sys 515	45,953	45,953	0
EGID-Emp Grp Ins Board 516	15,211	15,211	0
Board of Exam in Optometry 520	1,560	1,560	0
Board of Osteopathic Exam 525	1,486	1,486	0
OMES HCM	148	148	0
Police Pension & Ret Sys 557	18	18	0
Pharmacy Board 560	54	54	0
Board Private Vocational Schools 563	236	236	0
Dept of Tourism & Recreation 566	135	135	0
Prof Engineers & Land Surveyors 570	50	50	0
Board of Psychologists Examiners 575	14	14	0
Dept of Public Safety 585	4,700	4,700	0
Real Estate Commission 588	509	509	0
Regents for Higher Education 605	81	81	0
Physician Manpower Trng Comm 619	477	477	0
Board of Lic Social Workers 622	2,341	2,341	0
Secretary of State 625	25,023	25,023	0
OCAST 628	151	151	0
School of Science & Math 629	41	41	0
Dept of Securities 630	38	38	0
Speech-Language Pathology 632	1,967	1,967	0
Commission on Consumer Credit 635	513	513	0
Conservation Commission 645	1,413	1,413	0
Dept of Veteran Affairs 650	4,890	4,890	0
Supreme Court 677	670	670	0
Council on Judicial Complaints 678	88	88	0
Tax Commission 695	10,006	10,006	0
Teachers Retirement System 715	75,975	75,975	0
Uniform Building Code Commission 753	40	40	0
Used Motor Vehicles 755	1,820	1,820	0
OUHSC Prof Prac Plan 771	15	15	0
Board of Veterinary Med Examiners 790	30	30	0
Virtual Charter School Board 803	161	161	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Interagency Mail

Receiving Department	Total	Mail Services	CARES Act
Dept of Rehabilitation Services 805	430	430	0
Health Care Authority 807	17	17	0
Dept of Human Services 830	628	628	0
Water Resources Board 835	89	89	0
Workers Comp Commission 865	189	189	0
OK Turnpike Authority 978	147	147	0
Direct Bill	0	0	0
Total	437,365	437,365	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Human Capital Mgmt Training

The OMES Human Capital Management (HCM) Division is responsible for the development of an efficient and effective system of personnel administration that meets the management needs of the various state agencies of the State of Oklahoma. The Oklahoma Personnel Act in 1982 changed the funding of the Office of Personnel Management from billing to agencies as the operations funding source to an annual appropriation from the state general fund. The 1982 Oklahoma Personnel Act directed the OPM to develop a program for the recruitment and referral of qualified persons, including the administration of valid, job-related, nondiscriminatory selection procedures which provide for competitive examinations when practical and for reasonable selection criteria when competitive examinations are not practical. HCM is charged with implementing State affirmative action policies and, also, with assuring equal employment opportunity.

HCM has been further directed to prepare and maintain a classified system of employment and a total compensation system which assures equity among individuals within the classified service. It must also conduct and report the findings of an analysis of the rates of pay prevailing in the state in the public and private sectors for comparable jobs. This analysis must include all forms of compensation, including fringe benefits.

It approves agency grievance procedures, reduction in force plans and performance appraisal systems. HCM administers the longevity payment program provides staff for the Incentive Awards for State Employees program.

HCM is funded by a general fund appropriation. Costs of the division have been identified and allocated as follows:

- Training Program - costs associated with the Training Section which provides management training programs have been allocated based on the number of participant days in attendance at workshops. Miscellaneous revenue is shown as a credit to these costs.
- Human Capital Management - These costs will be in Section II reports.
- General Government - costs associated with a legislative liaison in the HCM expenditures has been disallowed for the purposes of this plan.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Human Capital Mgmt Training

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,345,339			17,345,339
Deductions:				
Rent Expense - Unallowed	0			
OPERS DC contribution to DB	-111,042			
Total Deductions:	-111,042			-111,042
Cost Adjustments:				
Credit for Misc Revenue	-429,418			
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	-429,418			-429,418
Inbound Costs:				
Equipment Depreciation	136		136	
Total Allocated Additions:	136		136	136
Total To Be Allocated:	16,805,015			16,805,015

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Human Capital Mgmt Training

	Total	G&A	Training Program	CARES Act	Personnel Mgmt**
Wages & Benefits					
Salaries & Wages	5,020,761	0	1,146,515	0	3,874,246
Other Expense & Cost					
Professional Services	7,009,691	0	0	0	7,009,691
Intra/Interagency Pymnts-Prof Svcs	2,991	0	683	0	2,308
Travel Reimbursements	3,805	0	869	0	2,936
Travel Direct Purchase	38,678	0	0	0	38,678
Misc. Administrative Expenses	51,560	0	11,774	0	39,786
Rent Expense	4,791,289	0	1,094,114	0	3,697,175
*Rent Expense - Unallowed	0	0	0	0	0
Rent Expense-JOBABS	192,981	0	0	0	192,981
Rent Expense-SkilSoft	0	0	0	0	0
Maintenance & Repair Expense	7,508	0	1,715	0	5,793
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	70,756	0	0	0	70,756
Agric. & Vehicle Supplies	0	0	0	0	0
Office Furniture and Equipment	40,981	0	0	0	40,981
Library Equipment and Resources	2,316	0	0	0	2,316
Lease-Purchase Payments	0	0	0	0	0
Buildings & Other Structures	0	0	0	0	0
Bond Debt Payments	0	0	0	0	0
Incentives, etc.	565	0	0	0	565
Indemnities, Restitutions, Settlements	0	0	0	0	0
Handicapped Vendor Levy	0	0	0	0	0
Loans,Taxes,Other Disbursements	415	0	0	0	415
Other	0	0	0	0	0
*OPERS DC contribution to DB	111,042	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	17,345,339				
Deductions					
*Total Disallowed Costs	(111,042)	0	0	0	0
Cost Adjustments					
Credit for Misc Revenue	(429,418)	0	(429,418)	0	0
Deduct Direct Costs	0	0	0	0	0
Functional Cost					
Functional Cost	16,804,879	0	1,826,252	0	14,978,627
Allocation Step 1					
Inbound - All Others	136	0	136	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(14,978,627)	0	0	0	(14,978,627)
1st Allocation	1,826,388	0	1,826,388	0	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Human Capital Mgmt Training

	Total	G&A	Training Program	CARES Act	Personnel Mgmt**
<hr/>					
Total For Human Capital Mgmt Training					
Schedule .3 Total	1,826,388	0	1,826,388	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Mgmt Training

Activity - Training Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	2,368.00	5.386838	98,385		98,385		98,385
Civil Services Division	33.00	0.075070	1,371		1,371		1,371
Treasurer (740)	237.00	0.539139	9,847		9,847		9,847
Accountancy Board 020	22.00	0.050047	914		914		914
Abstractors Board 022	4.00	0.009099	166		166		166
Military Dept 025	197.00	0.448145	8,185		8,185		8,185
ABLE 030	38.00	0.086444	1,579		1,579		1,579
Boll Weevil 039	46.00	0.104643	1,911		1,911		1,911
Agriculture Food & Forestry 040	860.00	1.956368	35,731		35,731		35,731
Board of Architects 045	7.00	0.015924	291		291		291
Indigents Defense System 047	138.00	0.313929	5,734		5,734		5,734
Attorney General 049	190.00	0.432221	7,894		7,894		7,894
Arts Council 055	81.00	0.184263	3,365		3,365		3,365
Aeronautics Commission 060	46.00	0.104643	1,911		1,911		1,911
Banking Dept 065	65.00	0.147865	2,701		2,701		2,701
Broadband 085	16.00	0.036398	665		665		665
Tobacco Settlement Trust 092	102.00	0.232034	4,238		4,238		4,238
Dept of Mines 125	14.00	0.031848	582		582		582
Commission on Children & Youth 127	42.00	0.095544	1,745		1,745		1,745
Corrections 131	7,673.00	17.454900	318,794		318,794		318,794
Board of Behavioral Health 148	4.00	0.009099	166		166		166
Commerce 160	275.00	0.625583	11,426		11,426		11,426
Construction Industries Board 170	23.00	0.052321	956		956		956
Corporation Commission 185	964.00	2.192953	40,052		40,052		40,052
Board of Cosmetology 190	17.00	0.038672	706		706		706
Court of Criminal Appeals 199	1.00	0.002275	42		42		42
Board of Dentistry 215	9.00	0.020474	374		374		374
District Courts 219	6.00	0.013649	249		249		249
District Attorneys Council 220	138.00	0.313929	5,734		5,734		5,734
Dept of Education 265	444.00	1.010032	18,447		18,447		18,447
Education TV Authority 266	76.00	0.172888	3,158		3,158		3,158
Election Board 270	28.00	0.063696	1,163		1,163		1,163
Educational Quality & Accountability 275	1.00	0.002275	42		42		42
Employment Security Commission 290	573.00	1.303487	23,807		23,807		23,807
Dept of Environmental Quality 292	937.00	2.131532	38,930		38,930		38,930
Auditor & Inspector 300	56.00	0.127391	2,327		2,327		2,327
Governor 305	7.00	0.015924	291		291		291
Pardon & Parole Board 306	52.00	0.118292	2,160		2,160		2,160
Bureau of Investigation 308	621.00	1.412680	25,801		25,801		25,801
Dept of Emergency Mgmt 309	146.00	0.332128	6,066		6,066		6,066
Fire Marshal 310	5.00	0.011374	208		208		208
Dept of Wildlife Conservation 320	913.00	2.076935	37,933		37,933		37,933
Office of Disability Concerns 326	3.00	0.006825	125		125		125
Dept of Health 340	4,449.00	10.120794	184,845		184,845		184,845
Chief Medical Examiner 342	317.00	0.721127	13,171		13,171		13,171
Dept of Transportation 345	5,267.00	11.981619	218,831		218,831		218,831
Space Industry Dev Authority 346	6.00	0.013649	249		249		249
Historical Society 350	240.00	0.545963	9,971		9,971		9,971
Horse Racing Commission 353	35.00	0.079620	1,454		1,454		1,454
Workers Comp Court 369	4.00	0.009099	166		166		166
Industrial Finance Authority 370	11.00	0.025023	457		457		457
Insurance Dept 385	321.00	0.730226	13,337		13,337		13,337

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Mgmt Training

Activity - Training Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Multiple Injury Trust Fund 391	8.00	0.018199	332		332		332
Office of Juvenile Affairs 400	919.00	2.090584	38,182		38,182		38,182
Dept of Labor 405	169.00	0.384449	7,022		7,022		7,022
Commission of the Land Office 410	124.00	0.282081	5,152		5,152		5,152
Council on Law Enfc Educ & Trng 415	97.00	0.220660	4,030		4,030		4,030
Law Enforcement Retirement Sys 416	4.00	0.009099	166		166		166
Senate 421	144.00	0.327578	5,983		5,983		5,983
House of Representatives 422	21.00	0.047772	873		873		873
Legislative Service Bureau 423	13.00	0.029573	540		540		540
Dept of Libraries 430	81.00	0.184263	3,365		3,365		3,365
Lottery Commission 435	36.00	0.081894	1,496		1,496		1,496
Lt Governor 440	2.00	0.004550	83		83		83
Board of Med Licensure & Supr 450	35.00	0.079620	1,454		1,454		1,454
Mental Health & Substance Abuse 452	1,619.00	3.682977	67,265		67,265		67,265
Medical Marijuana 455	733.00	1.667463	30,454		30,454		30,454
Motor Vehicle Commission 475	5.00	0.011374	208		208		208
Bureau of Narcotics 477	184.00	0.418572	7,645		7,645		7,645
Board of Exam for LT Care Admin 509	1.00	0.002275	42		42		42
Board of Nursing 510	52.00	0.118292	2,160		2,160		2,160
OPERS - OK Public Empl Ret Sys 515	155.00	0.352601	6,440		6,440		6,440
Board of Exam in Optometry 520	1.00	0.002275	42		42		42
Board of Osteopathic Exam 525	4.00	0.009099	166		166		166
Police Pension & Ret Sys 557	15.00	0.034123	623		623		623
Pharmacy Board 560	14.00	0.031848	582		582		582
Board Private Vocational Schools 563	1.00	0.002275	42		42		42
Dept of Tourism & Recreation 566	1,113.00	2.531905	46,242		46,242		46,242
Prof Engineers & Land Surveyors 570	2.00	0.004550	83		83		83
Dept of Public Safety 585	599.00	1.362633	24,887		24,887		24,887
Real Estate Commission 588	23.00	0.052321	956		956		956
Regents for Higher Education 605	23.00	0.052321	956		956		956
Physician Manpower Trng Comm 619	36.00	0.081894	1,496		1,496		1,496
Board of Lic Social Workers 622	9.00	0.020474	374		374		374
Secretary of State 625	97.00	0.220660	4,030		4,030		4,030
OCAST 628	50.00	0.113742	2,077		2,077		2,077
School of Science & Math 629	20.00	0.045497	831		831		831
Dept of Securities 630	93.00	0.211561	3,864		3,864		3,864
Speech-Language Pathology 632	2.00	0.004550	83		83		83
Commission on Consumer Credit 635	46.00	0.104643	1,911		1,911		1,911
Conservation Commission 645	186.00	0.423122	7,728		7,728		7,728
Dept of Veteran Affairs 650	549.00	1.248891	22,810		22,810		22,810
JD McCarty Center 670	156.00	0.354876	6,481		6,481		6,481
Supreme Court 677	39.00	0.088719	1,620		1,620		1,620
Council on Judicial Complaints 678	20.00	0.045497	831		831		831
Tax Commission 695	1,219.00	2.773039	50,646		50,646		50,646
Teachers Retirement System 715	102.00	0.232034	4,238		4,238		4,238
Uniform Building Code Commission 753	1.00	0.002275	42		42		42
Used Motor Vehicles 755	8.00	0.018199	332		332		332
Board of Test Alcohol/Drug 772	9.00	0.020474	374		374		374
Career & Technology Education 800	211.00	0.479993	8,767		8,767		8,767
Virtual Charter School Board 803	8.00	0.018199	332		332		332
Dept of Rehabilitation Services 805	548.00	1.246616	22,768		22,768		22,768
Health Care Authority 807	832.00	1.892673	34,568		34,568		34,568

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Mgmt Training

Activity - Training Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Human Services 830	3,555.00	8.087081	147,701		147,701		147,701
Water Resources Board 835	336.00	0.764349	13,960		13,960		13,960
Workers Comp Commission 865	121.00	0.275256	5,027		5,027		5,027
OK Turnpike Authority 978	787.00	1.790305	32,698		32,698		32,698
Grand River Dam Authority 980	155.00	0.352601	6,440		6,440		6,440
Other	439.00	0.998658	18,239		18,239		18,239
Schedule .4 Total for Training Program	43,959.00	100.000000	1,826,388		1,826,388	0	1,826,388

Allocation Basis: Number of Participants at Workshops by Agency
Allocation Source: HCM Attendance Records

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Mgmt Training

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	0		0		0
Schedule .4 Total for CARES Act	100	100.000000	0		0	0	0

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Mgmt Training

Receiving Department	Total	Training Program	CARES Act
OMES Administration	98,385	98,385	0
Civil Services Division	1,371	1,371	0
Treasurer (740)	9,847	9,847	0
Accountancy Board 020	914	914	0
Abstractors Board 022	166	166	0
Military Dept 025	8,185	8,185	0
ABLE 030	1,579	1,579	0
Boll Weevil 039	1,911	1,911	0
Agriculture Food & Forestry 040	35,731	35,731	0
Board of Architects 045	291	291	0
Indigents Defense System 047	5,734	5,734	0
Attorney General 049	7,894	7,894	0
Arts Council 055	3,365	3,365	0
Aeronautics Commission 060	1,911	1,911	0
Banking Dept 065	2,701	2,701	0
Broadband 085	665	665	0
Tobacco Settlement Trust 092	4,238	4,238	0
Dept of Mines 125	582	582	0
Commission on Children & Youth 127	1,745	1,745	0
Corrections 131	318,794	318,794	0
Board of Behavioral Health 148	166	166	0
Commerce 160	11,426	11,426	0
Construction Industries Board 170	956	956	0
Corporation Commission 185	40,052	40,052	0
Board of Cosmetology 190	706	706	0
Court of Criminal Appeals 199	42	42	0
Board of Dentistry 215	374	374	0
District Courts 219	249	249	0
District Attorneys Council 220	5,734	5,734	0
Dept of Education 265	18,447	18,447	0
Education TV Authority 266	3,158	3,158	0
Election Board 270	1,163	1,163	0
Educational Quality & Accountability 275	42	42	0
Employment Security Commission 290	23,807	23,807	0
Dept of Environmental Quality 292	38,930	38,930	0
Auditor & Inspector 300	2,327	2,327	0
Governor 305	291	291	0
Pardon & Parole Board 306	2,160	2,160	0
Bureau of Investigation 308	25,801	25,801	0
Dept of Emergency Mgmt 309	6,066	6,066	0
Fire Marshal 310	208	208	0
Dept of Wildlife Conservation 320	37,933	37,933	0
Office of Disability Concerns 326	125	125	0
Dept of Health 340	184,845	184,845	0
Chief Medical Examiner 342	13,171	13,171	0
Dept of Transportation 345	218,831	218,831	0
Space Industry Dev Authority 346	249	249	0
Historical Society 350	9,971	9,971	0
Horse Racing Commission 353	1,454	1,454	0
Workers Comp Court 369	166	166	0
Industrial Finance Authority 370	457	457	0
Insurance Dept 385	13,337	13,337	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Mgmt Training

Receiving Department	Total	Training Program	CARES Act
Multiple Injury Trust Fund 391	332	332	0
Office of Juvenile Affairs 400	38,182	38,182	0
Dept of Labor 405	7,022	7,022	0
Commission of the Land Office 410	5,152	5,152	0
Council on Law Enfc Educ & Trng 415	4,030	4,030	0
Law Enforcement Retirement Sys 416	166	166	0
Senate 421	5,983	5,983	0
House of Representatives 422	873	873	0
Legislative Service Bureau 423	540	540	0
Dept of Libraries 430	3,365	3,365	0
Lottery Commission 435	1,496	1,496	0
Lt Governor 440	83	83	0
Board of Med Licensure & Supr 450	1,454	1,454	0
Mental Health & Substance Abuse 452	67,265	67,265	0
Medical Marijuana 455	30,454	30,454	0
Motor Vehicle Commission 475	208	208	0
Bureau of Narcotics 477	7,645	7,645	0
Board of Exam for LT Care Admin 509	42	42	0
Board of Nursing 510	2,160	2,160	0
OPERS - OK Public Empl Ret Sys 515	6,440	6,440	0
Board of Exam in Optometry 520	42	42	0
Board of Osteopathic Exam 525	166	166	0
Police Pension & Ret Sys 557	623	623	0
Pharmacy Board 560	582	582	0
Board Private Vocational Schools 563	42	42	0
Dept of Tourism & Recreation 566	46,242	46,242	0
Prof Engineers & Land Surveyors 570	83	83	0
Dept of Public Safety 585	24,887	24,887	0
Real Estate Commission 588	956	956	0
Regents for Higher Education 605	956	956	0
Physician Manpower Trng Comm 619	1,496	1,496	0
Board of Lic Social Workers 622	374	374	0
Secretary of State 625	4,030	4,030	0
OCAST 628	2,077	2,077	0
School of Science & Math 629	831	831	0
Dept of Securities 630	3,864	3,864	0
Speech-Language Pathology 632	83	83	0
Commission on Consumer Credit 635	1,911	1,911	0
Conservation Commission 645	7,728	7,728	0
Dept of Veteran Affairs 650	22,810	22,810	0
JD McCarty Center 670	6,481	6,481	0
Supreme Court 677	1,620	1,620	0
Council on Judicial Complaints 678	831	831	0
Tax Commission 695	50,646	50,646	0
Teachers Retirement System 715	4,238	4,238	0
Uniform Building Code Commission 753	42	42	0
Used Motor Vehicles 755	332	332	0
Board of Test Alcohol/Drug 772	374	374	0
Career & Technology Education 800	8,767	8,767	0
Virtual Charter School Board 803	332	332	0
Dept of Rehabilitation Services 805	22,768	22,768	0
Health Care Authority 807	34,568	34,568	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Mgmt Training

Receiving Department	Total	Training Program	CARES Act
Dept of Human Services 830	147,701	147,701	0
Water Resources Board 835	13,960	13,960	0
Workers Comp Commission 865	5,027	5,027	0
OK Turnpike Authority 978	32,698	32,698	0
Grand River Dam Authority 980	6,440	6,440	0
Other	18,239	18,239	0
Direct Bill	0	0	0
Total	1,826,388	1,826,388	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Civil Services Division

The Civil Service Division is responsible for receiving and acting on complaints filed regarding state employee disciplinary actions, providing an avenue for alternative dispute resolution and conflict resolution, and training and certifying state employees in the practice of mediation. The Division contracts with independent attorneys to act as Administrative Law Judges to provide a Hearing and Bench Review process to hear and determine the reasonability of disciplinary actions taken against state employees. The Division oversees the State Employee Dispute Resolution Program (SEDRP) which offers mediation services as an economical and less formal means for addressing complaints; the SEDRP also offers non-disciplinary mediation services to resolve employee conflicts statewide. The SEDRP is also responsible for running a training program where state employees can obtain a court-certified mediator certification. The Civil Service Division provides training and counseling about discipline, employee rights, and navigating the mediation and administrative law judge processes. The Civil Service Division sets the Progressive Discipline Standards that are to be followed by all state agencies when applying discipline.

The Division does maintain internal records by agency. They assign FTE across the various division functions. Costs have been identified and allocated as follows:

- General Services - costs associated with providing training on progressive discipline, Civil Service Division processes, and overseeing the Division in general have been allocated based on the number of full-time equivalent positions served in the current fiscal year.
- Hearings and Bench Reviews - costs associated with coordinating hearings and bench reviews and work associated with administrative law judge contractors have been allocated based on the number of hearings and bench reviews in the current fiscal year.
- Mediation and Mediator Training - costs associated with conducting mediations, certifying new mediators, mentoring mediators, and providing a training program for those desiring to become certified mediators have been allocated based on the number of mediations and training conducted in the current fiscal year.

The Civil Service Division is replacing Merit Protection. Costs associated with the former Merit Protection Commission are included in the FY23 plan, as Civil Services is a direct successor costs from both needed to be included during the transition year.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Civil Services Division

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	418,048			418,048
Deductions:				
Lease-Purchase Payments	0			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	0			
Handicapped Vendor Levy	0			
OPERS DC contribution to DB	-2,205			
Total Deductions:	-2,205			-2,205
Cost Adjustments:				
Revenues	-54			
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	-54			-54
Inbound Costs:				
Budget Division	4,233	14	4,247	
Central Accounting	786	3	789	
Financial Center for Excellence	859	1	861	
Central Purchasing	6	1	7	
Interagency Mail	2		2	
Human Capital Mgmt Training	1,371		1,371	
Civil Services Division		3	3	
Treasurer (740)		23	23	
Total Allocated Additions:	7,258	45	7,302	7,302
Total To Be Allocated:	423,047	45		423,091

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Civil Services Division

	Total	G&A	General Services	Hearings/Bench Reviews	Mediation
Wages & Benefits					
Salaries & Wages	312,638	0	49,553	95,042	168,043
Other Expense & Cost					
Professional Services	63,071	0	3,499	59,572	0
Intra/Interagency Pymnts-Prof Svcs	6	0	1	2	3
Travel Reimbursements	676	0	107	206	363
Travel Direct Purchase	510	0	81	155	274
Misc. Administrative Expenses	13,994	0	4,796	9,198	0
Rent Expense	22,786	0	3,612	6,927	12,247
Maintenance & Repair Expense	1,002	0	159	305	538
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	1,160	0	398	762	0
Agric. & Vehicle Supplies	0	0	0	0	0
Office Furniture and Equipment	0	0	0	0	0
Library Equipment and Resources	0	0	0	0	0
*Lease-Purchase Payments	0	0	0	0	0
*Buildings & Other Structures	0	0	0	0	0
*Bond Debt Payments	0	0	0	0	0
Incentives, etc.	0	0	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
Other-rounding	0	0	0	0	0
*OPERS DC contribution to DB	2,205	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	418,048				
Deductions					
*Total Disallowed Costs	(2,205)	0	0	0	0
Cost Adjustments					
Revenues	(54)	0	0	(54)	0
Deduct Direct Costs	0	0	0	0	0
Functional Cost					
	415,789	0	62,206	172,115	181,468
Allocation Step 1					
Inbound - All Others	7,258	0	1,150	2,206	3,901
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	423,047	0	63,356	174,321	185,369
Allocation Step 2					
Inbound - All Others	45	0	7	14	24
2nd Allocation	45	0	7	14	24
Total For Civil Services Division					
Schedule .3 Total	423,091	0	63,363	174,335	185,393

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Civil Services Division

Activity - General Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	1,191.17	1.912510	1,212		1,212		1,212
Civil Services Division	2.55	0.004094	3		3		3
Treasurer (740)	47.07	0.075574	48		48		48
OSU 010	8,034.99	12.900757	8,174		8,174	2	8,176
Accountancy Board 020	10.76	0.017276	11		11		11
Abstractors Board 022	2.00	0.003211	2		2		2
Military Dept 025	348.04	0.558804	354		354	0	354
ABLE 030	37.52	0.060241	38		38		38
Boll Weevil 039	5.72	0.009184	6		6		6
Agriculture Food & Forestry 040	350.08	0.562079	356		356	0	356
Western OK State College 041	121.96	0.195816	124		124	0	124
Board of Architects 045	4.00	0.006422	4		4		4
Indigents Defense System 047	125.08	0.200825	127		127	0	127
Attorney General 049	197.17	0.316571	201		201	0	201
Arts Council 055	16.99	0.027279	17		17		17
Aeronautics Commission 060	13.03	0.020921	13		13		13
Banking Dept 065	37.61	0.060386	38		38		38
Broadband 085	6.14	0.009858	6		6		6
Tobacco Settlement Trust 092	30.40	0.048809	31		31		31
Cameron University 100	448.06	0.719393	456		456	0	456
Carl Albert State College 108	198.02	0.317936	201		201	0	201
Univ of Central OK 120	1,494.46	2.399465	1,520		1,520	0	1,520
Dept of Mines 125	18.27	0.029334	19		19		19
Commission on Children & Youth 127	24.90	0.039979	25		25		25
Corrections 131	4,252.42	6.827571	4,326		4,326	0	4,326
Board of Chiropractor Exam 145	1.95	0.003131	2		2		2
Board of Behavioral Health 148	2.87	0.004608	3		3		3
Univ of Science & Arts 150	187.65	0.301286	191		191	0	191
Commerce 160	127.14	0.204133	129		129	0	129
Connors State College 165	117.45	0.188575	119		119	0	119
Construction Industries Board 170	30.18	0.048456	31		31		31
Corporation Commission 185	527.17	0.846410	536		536	0	536
Board of Cosmetology 190	13.08	0.021001	13		13		13
Court of Criminal Appeals 199	28.43	0.045646	29		29		29
JM Davis Museum 204	4.08	0.006551	4		4		4
Board of Dentistry 215	5.86	0.009409	6		6		6
District Courts 219	580.31	0.931730	590		590	0	590
District Attorneys Council 220	918.46	1.474655	934		934	0	934
East Central University 230	475.43	0.763338	484		484	0	484
Eastern OK State College 240	220.33	0.353756	224		224	0	224
Redlands CC 241	135.12	0.216945	137		137	0	137
Dept of Education 265	390.53	0.627024	397		397	0	397
Education TV Authority 266	50.71	0.081419	52		52		52
Election Board 270	25.68	0.041231	26		26		26
Educational Quality & Accountability 275	7.89	0.012668	8		8		8
Funeral Board 285	3.18	0.005106	3		3		3
Employment Security Commission 290	457.58	0.734678	465		465	0	466
Dept of Environmental Quality 292	494.26	0.793571	503		503	0	503
Ethics Commission 296	5.60	0.008991	6		6		6
Auditor & Inspector 300	110.96	0.178154	113		113	0	113
Governor 305	27.17	0.043623	28		28		28
Pardon & Parole Board 306	23.05	0.037008	23		23		23

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Civil Services Division

Activity - General Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Interstate Oil Compact Commission 307	3.77	0.006053	4		4		4
Bureau of Investigation 308	359.78	0.577653	366		366	0	366
Dept of Emergency Mgmt 309	87.49	0.140472	89		89		89
Fire Marshal 310	16.12	0.025882	16		16		16
Firefighters Pens & Ret Sys 315	10.00	0.016056	10		10		10
Dept of Wildlife Conservation 320	348.84	0.560088	355		355	0	355
Office of Disability Concerns 326	4.12	0.006615	4		4		4
Dept of Health 340	2,066.77	3.318350	2,102		2,102	0	2,103
Chief Medical Examiner 342	117.51	0.188671	120		120	0	120
Dept of Transportation 345	2,340.56	3.757940	2,381		2,381	0	2,381
Space Industry Dev Authority 346	6.12	0.009826	6		6		6
Historical Society 350	150.51	0.241655	153		153	0	153
Horse Racing Commission 353	32.92	0.052855	33		33		33
Native American 361	0.45	0.000723	0		0		0
Workers Comp Court 369	5.98	0.009601	6		6		6
Industrial Finance Authority 370	4.97	0.007980	5		5		5
Insurance Dept 385	114.82	0.184352	117		117	0	117
Multiple Injury Trust Fund 391	8.32	0.013358	8		8		8
Office of Juvenile Affairs 400	475.76	0.763867	484		484	0	484
Dept of Labor 405	73.50	0.118010	75		75		75
Commission of the Land Office 410	54.37	0.087295	55		55		55
Council on Law Enfc Educ & Trng 415	40.37	0.064817	41		41		41
Law Enforcement Retirement Sys 416	6.00	0.009633	6		6		6
Langston University 420	395.21	0.634539	402		402	0	402
Senate 421	158.46	0.254419	161		161	0	161
House of Representatives 422	243.00	0.390154	247		247	0	247
Legislative Service Bureau 423	16.57	0.026604	17		17		17
Dept of Libraries 430	32.82	0.052695	33		33		33
Lottery Commission 435	32.07	0.051491	33		33		33
Lt Governor 440	5.38	0.008638	5		5		5
LPG Board 445	7.84	0.012588	8		8		8
Board of Lic Alcohol & Drug Cnsl 448	1.00	0.001606	1		1		1
Board of Med Licensure & Supr 450	24.09	0.038678	25		25		25
Mental Health & Substance Abuse 452	1,890.65	3.035577	1,923		1,923	0	1,923
Medical Marijuana 455	265.26	0.425894	270		270	0	270
Rogers State University 461	339.51	0.545108	345		345	0	345
Murray College 470	154.19	0.247563	157		157	0	157
Motor Vehicle Commission 475	3.77	0.006053	4		4		4
Bureau of Narcotics 477	168.06	0.269833	171		171	0	171
NE OK A&M College 480	187.03	0.300290	190		190	0	190
Northeastern State University 485	952.36	1.529084	969		969	0	969
Northern OK College 490	262.04	0.420724	267		267	0	267
Northwestern OK State Univ 505	309.90	0.497567	315		315	0	315
Board of Exam for LT Care Admin 509	3.00	0.004817	3		3		3
Board of Nursing 510	26.49	0.042532	27		27		27
OPERS - OK Public Empl Ret Sys 515	55.83	0.089639	57		57		57
Board of Exam in Optometry 520	1.86	0.002986	2		2		2
Board of Osteopathic Exam 525	6.45	0.010356	7		7		7
Panhandle State University 530	138.81	0.222870	141		141	0	141
Rose State College 531	406.56	0.652762	414		414	0	414
Police Pension & Ret Sys 557	9.84	0.015799	10		10		10
Pharmacy Board 560	13.01	0.020889	13		13		13

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Civil Services Division

Activity - General Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board Private Vocational Schools 563	1.86	0.002986	2		2		2
Dept of Tourism & Recreation 566	648.94	1.041921	660		660	0	660
Prof Engineers & Land Surveyors 570	8.61	0.013824	9		9		9
Board of Psychologists Examiners 575	1.00	0.001606	1		1		1
Dept of Public Safety 585	1,175.22	1.886902	1,195		1,195	0	1,196
Real Estate Commission 588	12.42	0.019941	13		13		13
Regents for Higher Education 605	166.62	0.267521	169		169	0	169
Regional University System of OK 610	6.77	0.010870	7		7		7
Student Loan 618	116.58	0.187178	119		119	0	119
Physician Manpower Trng Comm 619	7.82	0.012556	8		8		8
Board of Lic Social Workers 622	1.46	0.002344	1		1		1
Seminole State College 623	153.84	0.247001	156		156	0	157
Secretary of State 625	30.33	0.048697	31		31		31
OCAST 628	11.99	0.019251	12		12		12
School of Science & Math 629	45.53	0.073102	46		46		46
Dept of Securities 630	26.44	0.042451	27		27		27
Speech-Language Pathology 632	1.97	0.003163	2		2		2
OKC Comm College 633	519.75	0.834497	529		529	0	529
Commission on Consumer Credit 635	32.88	0.052791	33		33		33
Conservation Commission 645	48.16	0.077324	49		49		49
Dept of Veteran Affairs 650	1,288.73	2.069150	1,311		1,311	0	1,311
SE OK State Univ 660	568.42	0.912640	578		578	0	578
SW OK State Univ 665	696.36	1.118057	708		708	0	708
JD McCarty Center 670	238.86	0.383507	243		243	0	243
Supreme Court 677	179.18	0.287687	182		182	0	182
Council on Judicial Complaints 678	2.01	0.003227	2		2		2
Tax Commission 695	575.73	0.924377	586		586	0	586
Teachers Retirement System 715	42.05	0.067514	43		43		43
Tulsa Comm College 750	1,150.26	1.846826	1,170		1,170	0	1,170
Uniform Building Code Commission 753	2.37	0.003805	2		2		2
Used Motor Vehicles 755	10.91	0.017517	11		11		11
Univ Center Ponca City 758	3.98	0.006390	4		4		4
Univ of Oklahoma 760	7,004.78	11.246686	7,125		7,125	1	7,126
Univ of OK Health Sciences Center 770	3,571.74	5.734689	3,633		3,633	0	3,634
Board of Test Alcohol/Drug 772	6.17	0.009906	6		6		6
Board of Veterinary Med Examiners 790	2.93	0.004704	3		3		3
Career & Technology Education 800	200.55	0.321998	204		204	0	204
Virtual Charter School Board 803	4.68	0.007514	5		5		5
Dept of Rehabilitation Services 805	872.14	1.400284	887		887	0	887
Health Care Authority 807	554.77	0.890724	564		564	0	564
Dept of Human Services 830	6,397.28	10.271300	6,507		6,507	1	6,508
Water Resources Board 835	100.98	0.162131	103		103	0	103
Workers Comp Commission 865	45.17	0.072524	46		46		46
Housing Fin 922	121.25	0.194676	123		123	0	123
OK Turnpike Authority 978	512.49	0.822840	521		521	0	521
Grand River Dam Authority 980	605.36	0.971950	616		616	0	616
Municipal Power Authority 981	75.08	0.120546	76		76		76
Schedule .4 Total for General Services	62,283.06	100.000000	63,356		63,356	7	63,363

Allocation Basis: Number of FTE Positions by Agency

Allocation Source: Full-Time Equivalent Position Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Civil Services Division

Activity - Hearings/Bench Reviews

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	1	2.040816	3,558		3,558		3,558
Military Dept 025	2	4.081633	7,115		7,115	1	7,116
ABLE 030	2	4.081633	7,115		7,115	1	7,116
Agriculture Food & Forestry 040	1	2.040816	3,558		3,558	0	3,558
Corrections 131	7	14.285714	24,903		24,903	2	24,905
District Attorneys Council 220	1	2.040816	3,558		3,558	0	3,558
Employment Security Commission 290	3	6.122449	10,673		10,673	1	10,674
Dept of Emergency Mgmt 309	2	4.081633	7,115		7,115	1	7,116
Dept of Wildlife Conservation 320	1	2.040816	3,558		3,558	0	3,558
Chief Medical Examiner 342	1	2.040816	3,558		3,558	0	3,558
Dept of Transportation 345	1	2.040816	3,558		3,558	0	3,558
Historical Society 350	1	2.040816	3,558		3,558	0	3,558
Horse Racing Commission 353	1	2.040816	3,558		3,558	0	3,558
Office of Juvenile Affairs 400	1	2.040816	3,558		3,558	0	3,558
Commission of the Land Office 410	1	2.040816	3,558		3,558	0	3,558
Mental Health & Substance Abuse 452	8	16.326534	28,461		28,461	3	28,464
Dept of Tourism & Recreation 566	1	2.040816	3,558		3,558	0	3,558
Dept of Public Safety 585	3	6.122449	10,673		10,673	1	10,674
School of Science & Math 629	1	2.040816	3,558		3,558	0	3,558
Dept of Veteran Affairs 650	4	8.163265	14,230		14,230	1	14,231
Tax Commission 695	2	4.081633	7,115		7,115	1	7,116
Health Care Authority 807	1	2.040816	3,558		3,558	0	3,558
Dept of Human Services 830	2	4.081633	7,115		7,115	1	7,116
Grand River Dam Authority 980	1	2.040816	3,558		3,558	0	3,558
Schedule .4 Total for Hearings/Bench Reviews	49	100.000000	174,321		174,321	14	174,335

Allocation Basis: Number of Hearings/Bench Reviews by Agency
Allocation Source: Hearing/Bench Logs

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Civil Services Division

Activity - Mediation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	2	2.247191	4,166		4,166		4,166
Corrections 131	26	29.213480	54,153		54,153	8	54,161
Dept of Education 265	1	1.123596	2,083		2,083	0	2,083
Employment Security Commission 290	3	3.370787	6,248		6,248	1	6,249
Dept of Emergency Mgmt 309	1	1.123596	2,083		2,083	0	2,083
Dept of Wildlife Conservation 320	1	1.123596	2,083		2,083	0	2,083
Dept of Health 340	2	2.247191	4,166		4,166	1	4,166
Dept of Transportation 345	8	8.988764	16,662		16,662	2	16,665
Office of Juvenile Affairs 400	3	3.370787	6,248		6,248	1	6,249
Mental Health & Substance Abuse 452	18	20.224719	37,490		37,490	5	37,495
Bureau of Narcotics 477	1	1.123596	2,083		2,083	0	2,083
Dept of Tourism & Recreation 566	2	2.247191	4,166		4,166	1	4,166
Dept of Public Safety 585	2	2.247191	4,166		4,166	1	4,166
Dept of Veteran Affairs 650	2	2.247191	4,166		4,166	1	4,166
Tax Commission 695	6	6.741573	12,497		12,497	2	12,498
Health Care Authority 807	2	2.247191	4,166		4,166	1	4,166
Dept of Human Services 830	8	8.988764	16,662		16,662	2	16,665
Water Resources Board 835	1	1.123596	2,083		2,083	0	2,083
Schedule .4 Total for Mediation	89	100.000000	185,369		185,369	24	185,393

Allocation Basis: Mediation Counts by Agency
Allocation Source: Mediation Logs

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Civil Services Division

Receiving Department	Total	General Services	Hearings/Bench Reviews	Mediation
OMES Administration	8,935	1,212	3,558	4,166
Civil Services Division	3	3	0	0
Treasurer (740)	48	48	0	0
OSU 010	8,176	8,176	0	0
Accountancy Board 020	11	11	0	0
Abstractors Board 022	2	2	0	0
Military Dept 025	7,470	354	7,116	0
ABLE 030	7,154	38	7,116	0
Boll Weevil 039	6	6	0	0
Agriculture Food & Forestry 040	3,914	356	3,558	0
Western OK State College 041	124	124	0	0
Board of Architects 045	4	4	0	0
Indigents Defense System 047	127	127	0	0
Attorney General 049	201	201	0	0
Arts Council 055	17	17	0	0
Aeronautics Commission 060	13	13	0	0
Banking Dept 065	38	38	0	0
Broadband 085	6	6	0	0
Tobacco Settlement Trust 092	31	31	0	0
Cameron University 100	456	456	0	0
Carl Albert State College 108	201	201	0	0
Univ of Central OK 120	1,520	1,520	0	0
Dept of Mines 125	19	19	0	0
Commission on Children & Youth 127	25	25	0	0
Corrections 131	83,392	4,326	24,905	54,161
Board of Chiropractor Exam 145	2	2	0	0
Board of Behavioral Health 148	3	3	0	0
Univ of Science & Arts 150	191	191	0	0
Commerce 160	129	129	0	0
Connors State College 165	119	119	0	0
Construction Industries Board 170	31	31	0	0
Corporation Commission 185	536	536	0	0
Board of Cosmetology 190	13	13	0	0
Court of Criminal Appeals 199	29	29	0	0
JM Davis Museum 204	4	4	0	0
Board of Dentistry 215	6	6	0	0
District Courts 219	590	590	0	0
District Attorneys Council 220	4,492	934	3,558	0
East Central University 230	484	484	0	0
Eastern OK State College 240	224	224	0	0
Redlands CC 241	137	137	0	0
Dept of Education 265	2,480	397	0	2,083
Education TV Authority 266	52	52	0	0
Election Board 270	26	26	0	0
Educational Quality & Accountability 275	8	8	0	0
Funeral Board 285	3	3	0	0
Employment Security Commission 290	17,388	466	10,674	6,249
Dept of Environmental Quality 292	503	503	0	0
Ethics Commission 296	6	6	0	0
Auditor & Inspector 300	113	113	0	0
Governor 305	28	28	0	0
Pardon & Parole Board 306	23	23	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Civil Services Division

Receiving Department	Total	General Services	Hearings/Bench Reviews	Mediation
Interstate Oil Compact Commission 307	4	4	0	0
Bureau of Investigation 308	366	366	0	0
Dept of Emergency Mgmt 309	9,288	89	7,116	2,083
Fire Marshal 310	16	16	0	0
Firefighters Pens & Ret Sys 315	10	10	0	0
Dept of Wildlife Conservation 320	5,996	355	3,558	2,083
Office of Disability Concerns 326	4	4	0	0
Dept of Health 340	6,269	2,103	0	4,166
Chief Medical Examiner 342	3,677	120	3,558	0
Dept of Transportation 345	22,604	2,381	3,558	16,665
Space Industry Dev Authority 346	6	6	0	0
Historical Society 350	3,711	153	3,558	0
Horse Racing Commission 353	3,591	33	3,558	0
Native American 361	0	0	0	0
Workers Comp Court 369	6	6	0	0
Industrial Finance Authority 370	5	5	0	0
Insurance Dept 385	117	117	0	0
Multiple Injury Trust Fund 391	8	8	0	0
Office of Juvenile Affairs 400	10,291	484	3,558	6,249
Dept of Labor 405	75	75	0	0
Commission of the Land Office 410	3,613	55	3,558	0
Council on Law Enfc Educ & Trng 415	41	41	0	0
Law Enforcement Retirement Sys 416	6	6	0	0
Langston University 420	402	402	0	0
Senate 421	161	161	0	0
House of Representatives 422	247	247	0	0
Legislative Service Bureau 423	17	17	0	0
Dept of Libraries 430	33	33	0	0
Lottery Commission 435	33	33	0	0
Lt Governor 440	5	5	0	0
LPG Board 445	8	8	0	0
Board of Lic Alcohol & Drug Cnsl 448	1	1	0	0
Board of Med Licensure & Supr 450	25	25	0	0
Mental Health & Substance Abuse 452	67,882	1,923	28,464	37,495
Medical Marijuana 455	270	270	0	0
Rogers State University 461	345	345	0	0
Murray College 470	157	157	0	0
Motor Vehicle Commission 475	4	4	0	0
Bureau of Narcotics 477	2,254	171	0	2,083
NE OK A&M College 480	190	190	0	0
Northeastern State University 485	969	969	0	0
Northern OK College 490	267	267	0	0
Northwestern OK State Univ 505	315	315	0	0
Board of Exam for LT Care Admin 509	3	3	0	0
Board of Nursing 510	27	27	0	0
OPERS - OK Public Empl Ret Sys 515	57	57	0	0
Board of Exam in Optometry 520	2	2	0	0
Board of Osteopathic Exam 525	7	7	0	0
Panhandle State University 530	141	141	0	0
Rose State College 531	414	414	0	0
Police Pension & Ret Sys 557	10	10	0	0
Pharmacy Board 560	13	13	0	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Civil Services Division

Receiving Department	Total	General Services	Hearings/Bench Reviews	Mediation
Board Private Vocational Schools 563	2	2	0	0
Dept of Tourism & Recreation 566	8,384	660	3,558	4,166
Prof Engineers & Land Surveyors 570	9	9	0	0
Board of Psychologists Examiners 575	1	1	0	0
Dept of Public Safety 585	16,035	1,196	10,674	4,166
Real Estate Commission 588	13	13	0	0
Regents for Higher Education 605	169	169	0	0
Regional University System of OK 610	7	7	0	0
Student Loan 618	119	119	0	0
Physician Manpower Trng Comm 619	8	8	0	0
Board of Lic Social Workers 622	1	1	0	0
Seminole State College 623	157	157	0	0
Secretary of State 625	31	31	0	0
OCAST 628	12	12	0	0
School of Science & Math 629	3,604	46	3,558	0
Dept of Securities 630	27	27	0	0
Speech-Language Pathology 632	2	2	0	0
OKC Comm College 633	529	529	0	0
Commission on Consumer Credit 635	33	33	0	0
Conservation Commission 645	49	49	0	0
Dept of Veteran Affairs 650	19,709	1,311	14,231	4,166
SE OK State Univ 660	578	578	0	0
SW OK State Univ 665	708	708	0	0
JD McCarty Center 670	243	243	0	0
Supreme Court 677	182	182	0	0
Council on Judicial Complaints 678	2	2	0	0
Tax Commission 695	20,200	586	7,116	12,498
Teachers Retirement System 715	43	43	0	0
Tulsa Comm College 750	1,170	1,170	0	0
Uniform Building Code Commission 753	2	2	0	0
Used Motor Vehicles 755	11	11	0	0
Univ Center Ponca City 758	4	4	0	0
Univ of Oklahoma 760	7,126	7,126	0	0
Univ of OK Health Sciences Center 770	3,634	3,634	0	0
Board of Test Alcohol/Drug 772	6	6	0	0
Board of Veterinary Med Examiners 790	3	3	0	0
Career & Technology Education 800	204	204	0	0
Virtual Charter School Board 803	5	5	0	0
Dept of Rehabilitation Services 805	887	887	0	0
Health Care Authority 807	8,288	564	3,558	4,166
Dept of Human Services 830	30,288	6,508	7,116	16,665
Water Resources Board 835	2,186	103	0	2,083
Workers Comp Commission 865	46	46	0	0
Housing Fin 922	123	123	0	0
OK Turnpike Authority 978	521	521	0	0
Grand River Dam Authority 980	4,174	616	3,558	0
Municipal Power Authority 981	76	76	0	0
Direct Bill	0	0	0	0
Total	423,091	63,363	174,335	185,393

**STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Treasurer (740)**

The State Treasurer is responsible for receiving, depositing and disbursing all State funds. This office processes all warrants for distribution, all warrants and agency vouchers for payment, and receipt items. Accounting services, including preparation and distribution of reports of cash position for each fund and agency account are provided, as well as services in connection with investments of surplus funds and debt redemption. Costs have been identified and allocated as follows:

- Receipts - costs associated with processing receipts have been allocated based on the number of receipt transactions processed.
- Disbursements – Non OST Print - costs associated with disbursing all State funds with the warrants printed by the individual agency or EFT have been allocated based on the number of Non OST printed warrants issued and EFTs.
- Disbursements – OST Print - costs associated with disbursing all State funds with the warrants printed by OST have been allocated based on the number of warrants issued.
- Other Treasurer - costs associated with all other treasurer activities have been allocated to State Treasurer, after deducting direct costs.

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Treasurer (740)

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	89,190,954			89,190,954
Deductions:				
OPERS DC contribution to DB	-110,915			
Total Deductions:	-110,915			-110,915
Cost Adjustments:				
Deduct Direct Costs	-87,413,244			
Fees & Reimbursements Credit	-45,000			
Total Departmental Cost Adjustments:	-87,458,244			-87,458,244
Inbound Costs:				
Equipment Depreciation	490,038		490,038	
Building Costs	76,542		76,542	
Budget Division	10,780	35	10,815	
Central Accounting	44,968	162	45,130	
Financial Center for Excellence	50,269	81	50,351	
Central Purchasing	765	112	877	
Interagency Mail	34,839	264	35,102	
Human Capital Mgmt Training	9,847		9,847	
Civil Services Division	48		48	
Treasurer (740)		18,472	18,472	
Total Allocated Additions:	718,095	19,127	737,222	737,222
Total To Be Allocated:	2,339,890	19,127		2,359,017

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Treasurer (740)

	Total	G&A	Deposits-Receipts	Disbursements- NonOST Print	Disbursements-OST Print
Wages & Benefits					
Salaries & Wages	4,095,736	0	377,780	188,890	188,890
Other Expense & Cost					
Professional Services	3,978,430	0	396,885	194,443	198,443
Intra/Interagency Pymnts-Prof Svcs	2,701	0	231	116	116
Travel Reimbursements	19,969	0	0	0	0
Travel Direct Purchase	20,763	0	73	37	37
Misc. Administrative Expenses	384,517	0	27,962	13,981	13,981
Rent Expense	173,711	0	10,021	5,010	5,010
Maintenance & Repair Expense	114,685	0	21,269	10,634	10,634
Specialized Supplies & Mat'ls. Exp.	930	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	29,891	0	86	43	43
Agric. & Vehicle Supplies	0	0	0	0	0
Office Furniture and Equipment	186,325	0	1,090	545	545
Library Equipment and Resources	0	0	0	0	0
Lease-Purchase Payments	0	0	0	0	0
Buildings & Other Structures	0	0	0	0	0
Bond Debt Payments	26,783,435	0	0	0	0
Incentives, etc.	0	0	0	0	0
Indemnities, Restitutions, Settlements	28,747,843	0	0	0	0
Loans,Taxes,Other Disbursements	3,016	0	0	0	0
Other	24,538,087	0	0	0	0
Bank Charges	0	0	0	0	0
*OPERS DC contribution to DB	110,915	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	89,190,954				
Deductions					
*Total Disallowed Costs	(110,915)	0	0	0	0
Cost Adjustments					
Deduct Direct Costs	(87,413,244)	0	0	0	0
Fees & Reimbursements Credit	(45,000)	0	0	0	(45,000)
Functional Cost	1,621,795	0	835,397	413,699	372,699
Allocation Step 1					
Inbound - Building Costs: Building Costs	76,542	0	7,057	3,529	3,529
Inbound - Civil Services Division: General Services	48	0	4	2	2
Inbound - All Others	641,506	0	59,495	29,463	29,748
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,339,890	0	901,954	446,693	405,977
Allocation Step 2					
Inbound - All Others	19,127	0	1,774	878	887
2nd Allocation	19,127	0	1,774	878	887

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Treasurer (740)

	Total	G&A	Deposits-Receipts	Disbursements- NonOST Print	Disbursements-OST Print
Total For Treasurer (740)					
Schedule .3 Total	2,359,017	0	903,728	447,571	406,864

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Treasurer (740)

	Other Treasurer	CARES Act
Wages & Benefits		
Salaries & Wages	3,340,176	0
Other Expense & Cost		
Professional Services	3,188,659	0
Intra/Interagency Pymnts-Prof Svcs	2,238	0
Travel Reimbursements	19,969	0
Travel Direct Purchase	20,616	0
Misc. Administrative Expenses	328,593	0
Rent Expense	153,670	0
Maintenance & Repair Expense	72,148	0
Specialized Supplies & Mat'ls. Exp.	930	0
Production, Safety & Security Exp.	0	0
General Operating Expenses	29,719	0
Agric. & Vehicle Supplies	0	0
Office Furniture and Equipment	184,145	0
Library Equipment and Resources	0	0
Lease-Purchase Payments	0	0
Buildings & Other Structures	0	0
Bond Debt Payments	26,783,435	0
Incentives, etc.	0	0
Indemnities, Restitutions, Settlements	28,747,843	0
Loans,Taxes,Other Disbursements	3,016	0
Other	24,538,087	0
Bank Charges	0	0
*OPERS DC contribution to DB	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Deduct Direct Costs	(87,413,244)	0
Fees & Reimbursements Credit	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound - Building Costs: Building Costs	62,428	0
Inbound - Civil Services Division: General Services	39	0
Inbound - All Others	522,800	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	585,267	0
Allocation Step 2		
Inbound - All Others	15,588	0
2nd Allocation	15,588	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Treasurer (740)

	Other Treasurer	CARES Act
<hr/>		
Total For Treasurer (740)		
Schedule .3 Total	600,855	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Deposits-Receipts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	8,085	6.209916	56,011		56,011		56,011
Civil Services Division	1	0.000768	7		7		7
Treasurer (740)	1,391	1.068397	9,636		9,636		9,636
OSU 010	7,455	5.726026	51,646		51,646	110	51,756
Accountancy Board 020	510	0.391720	3,533		3,533	7	3,541
Abstractors Board 022	11	0.008449	76		76	0	76
Military Dept 025	396	0.304159	2,743		2,743	6	2,749
ABLE 030	971	0.745804	6,727		6,727	14	6,741
Boll Weevil 039	25	0.019202	173		173	0	174
Agriculture Food & Forestry 040	642	0.493106	4,448		4,448	9	4,457
Western OK State College 041	885	0.679750	6,131		6,131	13	6,144
Board of Architects 045	399	0.306463	2,764		2,764	6	2,770
Indigents Defense System 047	131	0.100618	908		908	2	909
Attorney General 049	268	0.205845	1,857		1,857	4	1,861
Aeronautics Commission 060	38	0.029187	263		263	1	264
Banking Dept 065	285	0.218902	1,974		1,974	4	1,979
Broadband 085	1	0.000768	7		7	0	7
Tobacco Settlement Trust 092	1	0.000768	7		7	0	7
Cameron University 100	1,239	0.951649	8,583		8,583	18	8,602
Capital Improvements Authority 105	1	0.000768	7		7	0	7
Carl Albert State College 108	1,296	0.995430	8,978		8,978	19	8,997
Univ of Central OK 120	282	0.216598	1,954		1,954	4	1,958
Dept of Mines 125	281	0.215830	1,947		1,947	4	1,951
Commission on Children & Youth 127	15	0.011521	104		104	0	104
Corrections 131	1,807	1.387918	12,518		12,518	27	12,545
Board of Podiatric Med Exam 140	21	0.016130	145		145	0	146
Board of Chiropractor Exam 145	231	0.177426	1,600		1,600	3	1,604
Board of Behavioral Health 148	568	0.436269	3,935		3,935	8	3,943
Univ of Science & Arts 150	563	0.432428	3,900		3,900	8	3,909
Commerce 160	4	0.003072	28		28	0	28
Connors State College 165	689	0.529206	4,773		4,773	10	4,783
Construction Industries Board 170	881	0.676677	6,103		6,103	13	6,116
Corporation Commission 185	3,629	2.787357	25,141		25,141	53	25,194
Board of Cosmetology 190	1,154	0.886363	7,995		7,995	17	8,012
JM Davis Museum 204	259	0.198932	1,794		1,794	4	1,798
Board of Dentistry 215	325	0.249626	2,251		2,251	5	2,256
District Attorneys Council 220	141	0.108299	977		977	2	979
East Central University 230	628	0.482353	4,351		4,351	9	4,360
Eastern OK State College 240	456	0.350244	3,159		3,159	7	3,166
Redlands CC 241	680	0.522293	4,711		4,711	10	4,721
Dept of Education 265	806	0.619071	5,584		5,584	12	5,596
Education TV Authority 266	25	0.019202	173		173	0	174
Election Board 270	4	0.003072	28		28	0	28
Educational Quality & Accountability 275	11	0.008449	76		76	0	76
Funeral Board 285	353	0.271132	2,445		2,445	5	2,451
Employment Security Commission 290	1,956	1.502362	13,551		13,551	29	13,579
Dept of Environmental Quality 292	1,110	0.852567	7,690		7,690	16	7,706
Ethics Commission 296	323	0.248089	2,238		2,238	5	2,242
Auditor & Inspector 300	303	0.232728	2,099		2,099	4	2,103
Bureau of Investigation 308	1,319	1.013096	9,138		9,138	19	9,157
Dept of Emergency Mgmt 309	7	0.005377	48		48	0	49
Fire Marshal 310	216	0.165905	1,496		1,496	3	1,500

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Deposits-Receipts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Firefighters Pens & Ret Sys 315	187	0.143631	1,295		1,295	3	1,298
Dept of Wildlife Conservation 320	794	0.609854	5,501		5,501	12	5,512
Dept of Health 340	3,136	2.408695	21,725		21,725	46	21,771
Chief Medical Examiner 342	361	0.277276	2,501		2,501	5	2,506
Examiners of Perfusionists 343	18	0.013825	125		125	0	125
Dept of Transportation 345	1,267	0.973156	8,777		8,777	19	8,796
Space Industry Dev Authority 346	38	0.029187	263		263	1	264
Historical Society 350	2,438	1.872576	16,890		16,890	36	16,926
Horse Racing Commission 353	1,288	0.989285	8,923		8,923	19	8,942
Energy Resources Board 359	260	0.199700	1,801		1,801	4	1,805
Workers Comp Court 369	67	0.051461	464		464	1	465
Industrial Finance Authority 370	50	0.038404	346		346	1	347
Insurance Dept 385	3,105	2.384884	21,511		21,511	46	21,556
Multiple Injury Trust Fund 391	104	0.079880	721		721	1	722
Office of Juvenile Affairs 400	155	0.119052	1,074		1,074	2	1,076
Dept of Labor 405	642	0.493106	4,448		4,448	9	4,457
Commission of the Land Office 410	889	0.682822	6,159		6,159	13	6,172
Council on Law Enfc Educ & Trng 415	560	0.430124	3,880		3,880	8	3,888
Law Enforcement Retirement Sys 416	50	0.038404	346		346	1	347
Langston University 420	1,044	0.801874	7,233		7,233	15	7,248
Dept of Libraries 430	144	0.110603	998		998	2	1,000
Lottery Commission 435	152	0.116748	1,053		1,053	2	1,055
LPG Board 445	568	0.436269	3,935		3,935	8	3,943
Board of Lic Alcohol & Drug Cnsl 448	364	0.279581	2,522		2,522	5	2,527
Board of Med Licensure & Supr 450	1,182	0.907869	8,189		8,189	17	8,206
Mental Health & Substance Abuse 452	2,300	1.766581	15,934		15,934	34	15,968
Medical Marijuana 455	229	0.175890	1,586		1,586	3	1,590
Rogers State University 461	1,521	1.168248	10,537		10,537	22	10,559
Murray College 470	2,227	1.710511	15,428		15,428	33	15,461
Motor Vehicle Commission 475	216	0.165905	1,496		1,496	3	1,500
Bureau of Narcotics 477	1,262	0.969315	8,743		8,743	19	8,761
NE OK A&M College 480	1,437	1.103729	9,955		9,955	21	9,976
Northeastern State University 485	5,729	4.400323	39,689		39,689	84	39,773
Northern OK College 490	1,681	1.291140	11,645		11,645	25	11,670
Northwestern OK State Univ 505	432	0.331810	2,993		2,993	6	2,999
Board of Exam for LT Care Admin 509	300	0.230424	2,078		2,078	4	2,083
Board of Nursing 510	758	0.582204	5,251		5,251	11	5,262
OPERS - OK Public Empl Ret Sys 515	647	0.496947	4,482		4,482	9	4,492
EGID-Emp Grp Ins Board 516	1,181	0.907101	8,182		8,182	17	8,199
Board of Exam in Optometry 520	108	0.082952	748		748	2	750
Board of Osteopathic Exam 525	428	0.328738	2,965		2,965	6	2,971
Panhandle State University 530	1,271	0.976228	8,805		8,805	19	8,824
Rose State College 531	970	0.745036	6,720		6,720	14	6,734
Police Pension & Ret Sys 557	337	0.258843	2,335		2,335	5	2,340
Pharmacy Board 560	1,108	0.851031	7,676		7,676	16	7,692
Board Private Vocational Schools 563	66	0.050693	457		457	1	458
Dept of Tourism & Recreation 566	10,299	7.910447	71,350		71,350	155	71,505
Prof Engineers & Land Surveyors 570	937	0.719690	6,491		6,491	14	6,505
Board of Psychologists Examiners 575	124	0.095242	859		859	2	861
Dept of Public Safety 585	4,190	3.218250	29,027		29,027	62	29,089
Real Estate Commission 588	823	0.632129	5,702		5,702	12	5,714
Regents for Higher Education 605	322	0.247321	2,231		2,231	5	2,235

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Deposits-Receipts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Univ Ctr of Southern OK 606	2	0.001536	14		14	0	14
Physician Manpower Trng Comm 619	111	0.085257	769		769	2	771
Board of Lic Social Workers 622	499	0.383271	3,457		3,457	7	3,464
Seminole State College 623	468	0.359461	3,242		3,242	7	3,249
Secretary of State 625	1,234	0.947809	8,549		8,549	18	8,567
OCAST 628	23	0.017666	159		159	0	160
School of Science & Math 629	64	0.049157	443		443	1	444
Dept of Securities 630	138	0.105995	956		956	2	958
Speech-Language Pathology 632	321	0.246553	2,224		2,224	5	2,228
OKC Comm College 633	265	0.203541	1,836		1,836	4	1,840
Commission on Consumer Credit 635	693	0.532279	4,801		4,801	10	4,811
Dept of Veteran Affairs 650	1,716	1.318023	11,888		11,888	25	11,913
SE OK State Univ 660	828	0.635969	5,736		5,736	12	5,748
SW OK State Univ 665	2,752	2.113752	19,065		19,065	40	19,105
JD McCarty Center 670	339	0.260379	2,348		2,348	5	2,353
Self-Ins Grty Fund Board 675	6	0.004608	42		42	0	42
Supreme Court 677	768	0.589884	5,320		5,320	11	5,332
Council on Judicial Complaints 678	8	0.006145	55		55	0	56
Tax Commission 695	4,639	3.563117	32,138		32,138	68	32,206
Teachers Retirement System 715	636	0.488498	4,406		4,406	9	4,415
Tulsa Comm College 750	2,367	1.818042	16,398		16,398	35	16,433
Uniform Building Code Commission 753	280	0.215062	1,940		1,940	4	1,944
Used Motor Vehicles 755	132	0.101386	914		914	2	916
Univ Center Ponca City 758	97	0.074504	672		672	1	673
Univ of Oklahoma 760	1,221	0.937824	8,459		8,459	18	8,477
Univ of OK Health Sciences Center 770	2,537	1.948616	17,576		17,576	37	17,613
Board of Test Alcohol/Drug 772	319	0.245017	2,210		2,210	5	2,215
OSU Medical Authority 775	5	0.003840	35		35	0	35
Board of Veterinary Med Examiners 790	409	0.314144	2,833		2,833	6	2,839
Career & Technology Education 800	707	0.543032	4,898		4,898	10	4,908
Virtual Charter School Board 803	46	0.035332	319		319	1	319
Dept of Rehabilitation Services 805	303	0.232728	2,099		2,099	4	2,103
Health Care Authority 807	897	0.688967	6,214		6,214	13	6,227
OMES Employee Benefits Dept 815	17	0.013057	118		118	0	118
Dept of Human Services 830	971	0.745804	6,727		6,727	14	6,741
Water Resources Board 835	512	0.393256	3,547		3,547	7	3,554
Workers Comp Commission 865	1,020	0.783440	7,066		7,066	15	7,081
Development Finance Authority 900	1	0.000768	7		7	0	7
Schedule .4 Total for Deposits-Receipts	130,195	100.000000	901,954		901,954	1,774	903,728

Allocation Basis: Number of Receipt Transactions by Agency
Allocation Source: Treasurer Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-NonOST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	36,463	0.687077	3,069		3,069		3,069
OMES DCAM Admin	3	0.000057	0		0		0
Civil Services Division	57	0.001074	5		5		5
Treasurer (740)	1,758	0.033126	148		148		148
OSU 010	214,026	4.032917	18,015		18,015	36	18,050
OSU Exp Station 011	963	0.018146	81		81	0	81
OSU Extension Div 012	1,212	0.022838	102		102	0	102
OSU Tech Branch 013	105	0.001979	9		9	0	9
OSU Veterinary Medicine 014	318	0.005992	27		27	0	27
OSU Ok City 015	68	0.001281	6		6	0	6
OSU Tulsa 016	74	0.001394	6		6	0	6
Accountancy Board 020	280	0.005276	24		24	0	24
Abstractors Board 022	140	0.002638	12		12	0	12
Military Dept 025	6,586	0.124101	554		554	1	555
ABLE 030	736	0.013869	62		62	0	62
Boll Weevil 039	172	0.003241	14		14	0	15
Agriculture Food & Forestry 040	11,944	0.225062	1,005		1,005	2	1,007
Western OK State College 041	2,397	0.045167	202		202	0	202
Board of Architects 045	161	0.003034	14		14	0	14
Indigents Defense System 047	2,868	0.054042	241		241	0	242
Attorney General 049	3,622	0.068250	305		305	1	305
Arts Council 055	859	0.016186	72		72	0	72
Aeronautics Commission 060	497	0.009365	42		42	0	42
Banking Dept 065	786	0.014811	66		66	0	66
Broadband 085	71	0.001338	6		6	0	6
Tobacco Settlement Trust 092	1,009	0.019013	85		85	0	85
Cameron University 100	10,068	0.189713	847		847	2	849
Capital Improvements Authority 105	268	0.005050	23		23	0	23
Carl Albert State College 108	4,826	0.090937	406		406	1	407
Univ of Central OK 120	39,001	0.734900	3,283		3,283	6	3,289
Dept of Mines 125	443	0.008348	37		37	0	37
Commission on Children & Youth 127	596	0.011230	50		50	0	50
Corrections 131	79,352	1.495239	6,679		6,679	13	6,692
Board of Chiropractor Exam 145	59	0.001112	5		5	0	5
Board of Behavioral Health 148	127	0.002393	11		11	0	11
Univ of Science & Arts 150	2,646	0.049859	223		223	0	223
Commerce 160	4,253	0.080140	358		358	1	359
Connors State College 165	4,265	0.080366	359		359	1	360
Construction Industries Board 170	838	0.015791	71		71	0	71
Corporation Commission 185	16,840	0.317318	1,417		1,417	3	1,420
Board of Cosmetology 190	461	0.008687	39		39	0	39
Court of Criminal Appeals 199	520	0.009798	44		44	0	44
JM Davis Museum 204	192	0.003618	16		16	0	16
Board of Dentistry 215	229	0.004315	19		19	0	19
District Courts 219	7,869	0.148277	662		662	1	664
District Attorneys Council 220	15,384	0.289883	1,295		1,295	3	1,297
East Central University 230	9,064	0.170794	763		763	1	764
Eastern OK State College 240	3,148	0.059318	265		265	1	265
Redlands CC 241	2,678	0.050462	225		225	0	226
Dept of Education 265	93,261	1.757328	7,850		7,850	16	7,865
Education TV Authority 266	919	0.017317	77		77	0	78
Election Board 270	2,496	0.047032	210		210	0	210

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-NonOST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Educational Quality & Accountability 275	553	0.010420	47		47	0	47
Funeral Board 285	135	0.002544	11		11	0	11
Employment Security Commission 290	15,445	0.291032	1,300		1,300	3	1,303
Dept of Environmental Quality 292	16,323	0.307576	1,374		1,374	3	1,377
Ethics Commission 296	125	0.002355	11		11	0	11
Auditor & Inspector 300	1,876	0.035350	158		158	0	158
Governor 305	962	0.018127	81		81	0	81
Pardon & Parole Board 306	590	0.011117	50		50	0	50
Interstate Oil Compact Commission 307	223	0.004202	19		19	0	19
Bureau of Investigation 308	5,934	0.111815	499		499	1	500
Dept of Emergency Mgmt 309	2,948	0.055550	248		248	0	249
Fire Marshal 310	625	0.011777	53		53	0	53
Firefighters Pens & Ret Sys 315	142,108	2.677758	11,961		11,961	24	11,985
Dept of Wildlife Conservation 320	6,297	0.118655	530		530	1	531
Office of Disability Concerns 326	119	0.002242	10		10	0	10
Dept of Health 340	74,501	1.403831	6,271		6,271	12	6,283
Chief Medical Examiner 342	2,196	0.041379	185		185	0	185
Examiners of Perfusionists 343	1	0.000019	0		0		0
Dept of Transportation 345	72,731	1.370479	6,122		6,122	12	6,134
Space Industry Dev Authority 346	238	0.004485	20		20	0	20
Historical Society 350	2,894	0.054532	244		244	0	244
Horse Racing Commission 353	1,250	0.023554	105		105	0	105
Energy Resources Board 359	403	0.007594	34		34	0	34
Native American 361	5	0.000094	0		0		0
Workers Comp Court 369	200	0.003769	17		17	0	17
Industrial Finance Authority 370	76	0.001432	6		6	0	6
Insurance Dept 385	1,980	0.037309	167		167	0	167
Multiple Injury Trust Fund 391	150,960	2.844557	12,706		12,706	25	12,732
Office of Juvenile Affairs 400	15,407	0.290316	1,297		1,297	3	1,299
Dept of Labor 405	2,453	0.046222	206		206	0	207
Commission of the Land Office 410	7,319	0.137913	616		616	1	617
Council on Law Enfc Educ & Trng 415	784	0.014773	66		66	0	66
Law Enforcement Retirement Sys 416	19,223	0.362221	1,618		1,618	3	1,621
Langston University 420	6,030	0.113624	508		508	1	509
Senate 421	4,134	0.077897	348		348	1	349
House of Representatives 422	4,522	0.085209	381		381	1	381
Legislative Service Bureau 423	327	0.006162	28		28	0	28
Dept of Libraries 430	1,048	0.019748	88		88	0	88
Lottery Commission 435	1,587	0.029904	134		134	0	134
Lt Governor 440	166	0.003128	14		14	0	14
LPG Board 445	250	0.004711	21		21	0	21
Board of Lic Alcohol & Drug Cnsl 448	37	0.000697	3		3	0	3
Board of Med Licensure & Supr 450	598	0.011268	50		50	0	50
Mental Health & Substance Abuse 452	59,967	1.129965	5,047		5,047	10	5,057
Medical Marijuana 455	4,614	0.086942	388		388	1	389
Rogers State University 461	5,389	0.101546	454		454	1	454
Murray College 470	5,156	0.097155	434		434	1	435
Motor Vehicle Commission 475	121	0.002280	10		10	0	10
Bureau of Narcotics 477	2,835	0.053420	239		239	0	239
NE OK A&M College 480	4,990	0.094027	420		420	1	421
Northeastern State University 485	23,886	0.450087	2,011		2,011	4	2,014
Northern OK College 490	4,338	0.081741	365		365	1	366

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-NonOST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Northwestern OK State Univ 505	7,048	0.132806	593		593	1	594
Board of Exam for LT Care Admin 509	93	0.001752	8		8	0	8
Board of Nursing 510	582	0.010967	49		49	0	49
OPERS - OK Public Empl Ret Sys 515	448,166	8.444845	37,722		37,722	75	37,797
EGID-Emp Grp Ins Board 516	4,192	0.078990	353		353	1	354
Board of Exam in Optometry 520	85	0.001602	7		7	0	7
Board of Osteopathic Exam 525	227	0.004277	19		19	0	19
Panhandle State University 530	4,281	0.080667	360		360	1	361
Rose State College 531	8,974	0.169098	755		755	1	757
Police Pension & Ret Sys 557	52,488	0.989038	4,418		4,418	9	4,427
Pharmacy Board 560	368	0.006934	31		31	0	31
Board Private Vocational Schools 563	40	0.000754	3		3	0	3
Dept of Tourism & Recreation 566	24,414	0.460036	2,055		2,055	4	2,059
Prof Engineers & Land Surveyors 570	334	0.006294	28		28	0	28
Board of Psychologists Examiners 575	51	0.000961	4		4	0	4
Dept of Public Safety 585	23,559	0.443925	1,983		1,983	4	1,987
Real Estate Commission 588	287	0.005408	24		24	0	24
Regents for Higher Education 605	4,651	0.087639	391		391	1	392
Regional University System of OK 610	223	0.004202	19		19	0	19
Physician Manpower Trng Comm 619	464	0.008743	39		39	0	39
Board of Lic Social Workers 622	83	0.001564	7		7	0	7
Seminole State College 623	2,402	0.045261	202		202	0	203
Secretary of State 625	570	0.010741	48		48	0	48
OCAST 628	545	0.010269	46		46	0	46
School of Science & Math 629	859	0.016186	72		72	0	72
Dept of Securities 630	519	0.009780	44		44	0	44
Speech-Language Pathology 632	86	0.001621	7		7	0	7
OKC Comm College 633	27,307	0.514549	2,298		2,298	5	2,303
Commission on Consumer Credit 635	884	0.016657	74		74	0	75
Conservation Commission 645	3,437	0.064764	289		289	1	290
Dept of Veteran Affairs 650	36,970	0.696630	3,112		3,112	6	3,118
SE OK State Univ 660	12,401	0.233674	1,044		1,044	2	1,046
SW OK State Univ 665	15,113	0.284776	1,272		1,272	2	1,275
JD McCarty Center 670	4,842	0.091238	408		408	1	408
Self-Ins Grty Fund Board 675	62	0.001168	5		5	0	5
Supreme Court 677	3,498	0.065913	294		294	1	295
Council on Judicial Complaints 678	160	0.003015	13		13	0	13
Tax Commission 695	1,230,298	23.182650	103,556		103,556	208	103,764
Teachers Retirement System 715	900,566	16.969472	75,801		75,801	150	75,951
Tulsa Comm College 750	29,541	0.556645	2,486		2,486	5	2,491
Uniform Building Code Commission 753	186	0.003505	16		16	0	16
Used Motor Vehicles 755	584	0.011004	49		49	0	49
Univ Center Ponca City 758	217	0.004089	18		18	0	18
Univ of Oklahoma 760	231,548	4.363087	19,490		19,490	39	19,528
Univ of OK Law Center 761	291	0.005483	24		24	0	25
Univ of OK Health Sciences Center 770	179,977	3.391328	15,149		15,149	30	15,179
Board of Test Alcohol/Drug 772	154	0.002902	13		13	0	13
OSU-Osteopathic Medicine 773	774	0.014585	65		65	0	65
OSU Medical Authority 775	32	0.000603	3		3		3
Board of Veterinary Med Examiners 790	127	0.002393	11		11	0	11
Career & Technology Education 800	7,903	0.148917	665		665	1	666
Virtual Charter School Board 803	404	0.007613	34		34	0	34

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-NonOST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Rehabilitation Services 805	14,730	0.277559	1,240		1,240	2	1,242
Health Care Authority 807	412,456	7.771958	34,717		34,717	69	34,785
OMES Employee Benefits Dept 815	60	0.001131	5		5	0	5
Univ Hospital Authority 825	47	0.000886	4		4	0	4
Dept of Human Services 830	330,921	6.235584	27,854		27,854	55	27,909
Water Resources Board 835	3,061	0.057679	258		258	0	258
Workers Comp Commission 865	937	0.017656	79		79	0	79
OK Turnpike Authority 978	6,516	0.122782	548		548	1	550
Other	1,525	0.028736	128		128	0	129
Schedule .4 Total for Disbursements- NonOST Print	5,306,977	100.000000	446,693		446,693	878	447,571

Allocation Basis: Nonprints & EFTs by Agency
Allocation Source: Treasurer Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-OST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	23,972	4.054303	16,460		16,460		16,460
Civil Services Division	17	0.002875	12		12		12
Treasurer (740)	12,653	2.139959	8,688		8,688		8,688
OSU 010	57,850	9.783975	39,721		39,721	92	39,813
OSU Exp Station 011	2,105	0.356012	1,445		1,445	3	1,449
OSU Extension Div 012	637	0.107734	437		437	1	438
OSU Tech Branch 013	2,723	0.460532	1,870		1,870	4	1,874
OSU Veterinary Medicine 014	2,081	0.351952	1,429		1,429	3	1,432
OSU Ok City 015	1,364	0.230689	937		937	2	939
OSU Tulsa 016	1,040	0.175892	714		714	2	716
Accountancy Board 020	76	0.012854	52		52	0	52
Abstractors Board 022	53	0.008964	36		36	0	36
Military Dept 025	574	0.097079	394		394	1	395
ABLE 030	173	0.029259	119		119	0	119
Boll Weevil 039	2	0.000338	1		1		1
Agriculture Food & Forestry 040	579	0.097924	398		398	1	398
Western OK State College 041	2,220	0.375461	1,524		1,524	3	1,528
Board of Architects 045	47	0.007949	32		32	0	32
Indigents Defense System 047	198	0.033487	136		136	0	136
Attorney General 049	1,105	0.186885	759		759	2	760
Arts Council 055	323	0.054628	222		222	0	222
Aeronautics Commission 060	135	0.022832	93		93	0	93
Banking Dept 065	91	0.015391	62		62	0	63
Broadband 085	10	0.001691	7		7	0	7
Tobacco Settlement Trust 092	99	0.016744	68		68	0	68
Cameron University 100	7,872	1.331365	5,405		5,405	13	5,418
Capital Improvements Authority 105	47	0.007949	32		32	0	32
Carl Albert State College 108	3,234	0.546955	2,221		2,221	5	2,226
Univ of Central OK 120	4,664	0.788807	3,202		3,202	7	3,210
Dept of Mines 125	71	0.012008	49		49	0	49
Commission on Children & Youth 127	137	0.023170	94		94	0	94
Corrections 131	29,656	5.015619	20,362		20,362	47	20,410
Board of Podiatric Med Exam 140	1	0.000169	1		1		1
Board of Chiropractor Exam 145	52	0.008795	36		36	0	36
Board of Behavioral Health 148	58	0.009809	40		40	0	40
Univ of Science & Arts 150	5,913	1.000046	4,060		4,060	9	4,069
Commerce 160	560	0.094711	384		384	1	385
Connors State College 165	3,940	0.666359	2,705		2,705	6	2,712
Construction Industries Board 170	421	0.071202	289		289	1	290
Corporation Commission 185	1,535	0.259609	1,054		1,054	2	1,056
Board of Cosmetology 190	259	0.043804	178		178	0	178
Court of Criminal Appeals 199	48	0.008118	33		33	0	33
JM Davis Museum 204	60	0.010148	41		41	0	41
Board of Dentistry 215	46	0.007780	32		32	0	32
District Courts 219	53	0.008964	36		36	0	36
District Attorneys Council 220	2,981	0.504166	2,047		2,047	5	2,052
East Central University 230	3,250	0.549661	2,232		2,232	5	2,237
Eastern OK State College 240	3,884	0.656888	2,667		2,667	6	2,673
Redlands CC 241	1,204	0.203628	827		827	2	829
Dept of Education 265	8,591	1.452967	5,899		5,899	14	5,912
Education TV Authority 266	320	0.054121	220		220	0	220
Election Board 270	118	0.019957	81		81	0	81

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-OST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Educational Quality & Accountability 275	116	0.019619	80		80	0	80
Funeral Board 285	57	0.009640	39		39	0	39
Employment Security Commission 290	4,039	0.683102	2,773		2,773	6	2,780
Dept of Environmental Quality 292	1,013	0.171325	696		696	2	697
Ethics Commission 296	60	0.010148	41		41	0	41
Auditor & Inspector 300	110	0.018604	76		76	0	76
Governor 305	88	0.014883	60		60	0	61
Pardon & Parole Board 306	47	0.007949	32		32	0	32
Interstate Oil Compact Commission 307	24	0.004059	16		16	0	16
Bureau of Investigation 308	329	0.055643	226		226	1	226
Dept of Emergency Mgmt 309	247	0.041774	170		170	0	170
Fire Marshal 310	148	0.025031	102		102	0	102
Firefighters Pens & Ret Sys 315	1,701	0.287684	1,168		1,168	3	1,171
Dept of Wildlife Conservation 320	1,285	0.217328	882		882	2	884
Office of Disability Concerns 326	11	0.001860	8		8	0	8
Dept of Health 340	5,516	0.932902	3,787		3,787	9	3,796
Chief Medical Examiner 342	319	0.053951	219		219	0	220
Dept of Transportation 345	7,008	1.185239	4,812		4,812	11	4,823
Space Industry Dev Authority 346	58	0.009809	40		40	0	40
Historical Society 350	368	0.062239	253		253	1	253
Horse Racing Commission 353	5,759	0.974000	3,954		3,954	9	3,963
Energy Resources Board 359	247	0.041774	170		170	0	170
Workers Comp Court 369	31	0.005243	21		21	0	21
Industrial Finance Authority 370	13	0.002199	9		9	0	9
Insurance Dept 385	1,374	0.232380	943		943	2	946
Multiple Injury Trust Fund 391	18,224	3.082163	12,513		12,513	29	12,542
Office of Juvenile Affairs 400	1,722	0.291236	1,182		1,182	3	1,185
Dept of Labor 405	169	0.028582	116		116	0	116
Commission of the Land Office 410	271	0.045833	186		186	0	186
Council on Law Enfc Educ & Trng 415	551	0.093189	378		378	1	379
Law Enforcement Retirement Sys 416	264	0.044649	181		181	0	182
Langston University 420	4,758	0.804704	3,267		3,267	8	3,274
Senate 421	239	0.040421	164		164	0	164
House of Representatives 422	271	0.045833	186		186	0	186
Legislative Service Bureau 423	65	0.010993	45		45	0	45
Dept of Libraries 430	187	0.031627	128		128	0	129
Lottery Commission 435	4,318	0.730289	2,965		2,965	7	2,972
Lt Governor 440	2	0.000338	1		1		1
LPG Board 445	132	0.022325	91		91	0	91
Board of Lic Alcohol & Drug Cnsl 448	48	0.008118	33		33	0	33
Board of Med Licensure & Supr 450	190	0.032134	130		130	0	131
Mental Health & Substance Abuse 452	6,495	1.098477	4,460		4,460	10	4,470
Medical Marijuana 455	63	0.010655	43		43	0	43
Rogers State University 461	3,201	0.541374	2,198		2,198	5	2,203
Murray College 470	2,794	0.472540	1,918		1,918	4	1,923
Motor Vehicle Commission 475	105	0.017758	72		72	0	72
Bureau of Narcotics 477	448	0.075769	308		308	1	308
NE OK A&M College 480	4,348	0.735363	2,985		2,985	7	2,992
Northeastern State University 485	4,843	0.819080	3,325		3,325	8	3,333
Northern OK College 490	5,047	0.853582	3,465		3,465	8	3,473
Northwestern OK State Univ 505	3,244	0.548647	2,227		2,227	5	2,233
Board of Exam for LT Care Admin 509	51	0.008625	35		35	0	35

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-OST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board of Nursing 510	138	0.023339	95		95	0	95
OPERS - OK Public Empl Ret Sys 515	4,391	0.742635	3,015		3,015	7	3,022
EGID-Emp Grp Ins Board 516	2,485	0.420280	1,706		1,706	4	1,710
Board of Exam in Optometry 520	37	0.006258	25		25	0	25
Board of Osteopathic Exam 525	108	0.018266	74		74	0	74
Panhandle State University 530	3,016	0.510086	2,071		2,071	5	2,076
Rose State College 531	5,670	0.958948	3,893		3,893	9	3,902
Police Pension & Ret Sys 557	908	0.153567	623		623	1	625
Pharmacy Board 560	75	0.012684	51		51	0	52
Board Private Vocational Schools 563	16	0.002706	11		11	0	11
Dept of Tourism & Recreation 566	2,457	0.415544	1,687		1,687	4	1,691
Prof Engineers & Land Surveyors 570	97	0.016405	67		67	0	67
Board of Psychologists Examiners 575	21	0.003552	14		14	0	14
Dept of Public Safety 585	2,173	0.367512	1,492		1,492	3	1,495
Real Estate Commission 588	68	0.011501	47		47	0	47
Regents for Higher Education 605	2,170	0.367005	1,490		1,490	3	1,493
Regional University System of OK 610	120	0.020295	82		82	0	83
Physician Manpower Trng Comm 619	123	0.020803	84		84	0	85
Board of Lic Social Workers 622	40	0.006765	27		27	0	28
Seminole State College 623	3,539	0.598539	2,430		2,430	6	2,436
Secretary of State 625	3,909	0.661116	2,684		2,684	6	2,690
OCAST 628	113	0.019111	78		78	0	78
School of Science & Math 629	167	0.028244	115		115	0	115
Dept of Securities 630	70	0.011839	48		48	0	48
Speech-Language Pathology 632	45	0.007611	31		31	0	31
OKC Comm College 633	5,275	0.892143	3,622		3,622	8	3,630
Commission on Consumer Credit 635	79	0.013361	54		54	0	54
Conservation Commission 645	139	0.023509	95		95	0	96
Dept of Veteran Affairs 650	8,379	1.417112	5,753		5,753	13	5,767
SE OK State Univ 660	4,336	0.733333	2,977		2,977	7	2,984
SW OK State Univ 665	4,539	0.767666	3,117		3,117	7	3,124
JD McCarty Center 670	662	0.111962	455		455	1	456
Self-Ins Grty Fund Board 675	35	0.005919	24		24	0	24
Supreme Court 677	728	0.123124	500		500	1	501
Council on Judicial Complaints 678	52	0.008795	36		36	0	36
Tax Commission 695	22,129	3.742603	15,194		15,194	35	15,229
Teachers Retirement System 715	2,500	0.422817	1,717		1,717	4	1,720
Tulsa Comm College 750	6,689	1.131288	4,593		4,593	11	4,603
Uniform Building Code Commission 753	24	0.004059	16		16	0	16
Used Motor Vehicles 755	63	0.010655	43		43	0	43
Univ Center Ponca City 758	124	0.020972	85		85	0	85
Univ of Oklahoma 760	89,953	15.213445	61,764		61,764	147	61,911
Univ of OK Law Center 761	759	0.128367	521		521	1	522
Univ of OK Health Sciences Center 770	45,647	7.720123	31,342		31,342	73	31,415
Board of Test Alcohol/Drug 772	41	0.006934	28		28	0	28
OSU-Osteopathic Medicine 773	5,297	0.895864	3,637		3,637	8	3,645
OSU Medical Authority 775	3	0.000507	2		2		2
Board of Veterinary Med Examiners 790	82	0.013868	56		56	0	56
Career & Technology Education 800	410	0.069342	282		282	1	282
Virtual Charter School Board 803	148	0.025031	102		102	0	102
Dept of Rehabilitation Services 805	43,538	7.363434	29,894		29,894	70	29,963
Health Care Authority 807	2,084	0.352460	1,431		1,431	3	1,434

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Disbursements-OST Print

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Human Services 830	33,767	5.710898	23,185	(1,142)	22,043	54	22,097
Water Resources Board 835	174	0.029428	119		119	0	120
Workers Comp Commission 865	105	0.017758	72		72	0	72
OK Turnpike Authority 978	129	0.021817	89		89	0	89
Other	307	0.051922	211		211	0	211
Schedule .4 Total for Disbursements- OST Print	591,273	100.000000	405,977	(1,142)	404,835	887	405,722
Direct Billed				1,142	1,142		1,142
Schedule .3 Total for Disbursements- OST Print	591,273	100.000000		0	405,977	887	406,864

Allocation Basis: Number of Warrants Issued by Agency

Allocation Source: Warrant Report

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - Other Treasurer

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
State Treasurer 740	100	100.000000	585,267		585,267	15,588	600,855
Schedule .4 Total for Other Treasurer	100	100.000000	585,267		585,267	15,588	600,855

Allocation Basis: Exclusive Allocation to Treasurer (740)
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Treasurer (740)

Activity - CARES Act

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CARES Act	100	100.000000	0		0		0
Schedule .4 Total for CARES Act	100	100.000000	0		0	0	0

Allocation Basis: Exclusive Allocation To CARES Act
Allocation Source: Exclusive Allocation

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	Total	Deposits-Receipts	Disbursements-NonOST Print	Disbursements-OST Print	Other Treasurer
OMES Administration	75,539	56,011	3,069	16,460	0
OMES DCAM Admin	0	0	0	0	0
Civil Services Division	23	7	5	12	0
Treasurer (740)	18,472	9,636	148	8,688	0
OSU 010	109,619	51,756	18,050	39,813	0
OSU Exp Station 011	1,530	0	81	1,449	0
OSU Extension Div 012	541	0	102	438	0
OSU Tech Branch 013	1,883	0	9	1,874	0
OSU Veterinary Medicine 014	1,459	0	27	1,432	0
OSU Ok City 015	944	0	6	939	0
OSU Tulsa 016	722	0	6	716	0
Accountancy Board 020	3,616	3,541	24	52	0
Abstractors Board 022	125	76	12	36	0
Military Dept 025	3,700	2,749	555	395	0
ABLE 030	6,922	6,741	62	119	0
Boll Weevil 039	189	174	15	1	0
Agriculture Food & Forestry 040	5,863	4,457	1,007	398	0
Western OK State College 041	7,874	6,144	202	1,528	0
Board of Architects 045	2,816	2,770	14	32	0
Indigents Defense System 047	1,287	909	242	136	0
Attorney General 049	2,926	1,861	305	760	0
Arts Council 055	295	0	72	222	0
Aeronautics Commission 060	399	264	42	93	0
Banking Dept 065	2,107	1,979	66	63	0
Broadband 085	20	7	6	7	0
Tobacco Settlement Trust 092	160	7	85	68	0
Cameron University 100	14,868	8,602	849	5,418	0
Capital Improvements Authority 105	62	7	23	32	0
Carl Albert State College 108	11,630	8,997	407	2,226	0
Univ of Central OK 120	8,457	1,958	3,289	3,210	0
Dept of Mines 125	2,037	1,951	37	49	0
Commission on Children & Youth 127	249	104	50	94	0
Corrections 131	39,647	12,545	6,692	20,410	0
Board of Podiatric Med Exam 140	146	146	0	1	0
Board of Chiropractor Exam 145	1,644	1,604	5	36	0
Board of Behavioral Health 148	3,994	3,943	11	40	0
Univ of Science & Arts 150	8,201	3,909	223	4,069	0
Commerce 160	772	28	359	385	0
Connors State College 165	7,854	4,783	360	2,712	0
Construction Industries Board 170	6,477	6,116	71	290	0
Corporation Commission 185	27,670	25,194	1,420	1,056	0
Board of Cosmetology 190	8,229	8,012	39	178	0
Court of Criminal Appeals 199	77	0	44	33	0
JM Davis Museum 204	1,856	1,798	16	41	0
Board of Dentistry 215	2,307	2,256	19	32	0
District Courts 219	700	0	664	36	0
District Attorneys Council 220	4,328	979	1,297	2,052	0
East Central University 230	7,361	4,360	764	2,237	0
Eastern OK State College 240	6,104	3,166	265	2,673	0
Redlands CC 241	5,775	4,721	226	829	0
Dept of Education 265	19,373	5,596	7,865	5,912	0
Education TV Authority 266	471	174	78	220	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	Total	Deposits-Receipts	Disbursements- NonOST Print	Disbursements-OST Print	Other Treasurer
Election Board 270	319	28	210	81	0
Educational Quality & Accountability 275	203	76	47	80	0
Funeral Board 285	2,501	2,451	11	39	0
Employment Security Commission 290	17,662	13,579	1,303	2,780	0
Dept of Environmental Quality 292	9,780	7,706	1,377	697	0
Ethics Commission 296	2,294	2,242	11	41	0
Auditor & Inspector 300	2,337	2,103	158	76	0
Governor 305	142	0	81	61	0
Pardon & Parole Board 306	82	0	50	32	0
Interstate Oil Compact Commission 307	35	0	19	16	0
Bureau of Investigation 308	9,884	9,157	500	226	0
Dept of Emergency Mgmt 309	467	49	249	170	0
Fire Marshal 310	1,654	1,500	53	102	0
Firefighters Pens & Ret Sys 315	14,454	1,298	11,985	1,171	0
Dept of Wildlife Conservation 320	6,928	5,512	531	884	0
Office of Disability Concerns 326	18	0	10	8	0
Dept of Health 340	31,851	21,771	6,283	3,796	0
Chief Medical Examiner 342	2,911	2,506	185	220	0
Examiners of Perfusionists 343	125	125	0	0	0
Dept of Transportation 345	19,753	8,796	6,134	4,823	0
Space Industry Dev Authority 346	324	264	20	40	0
Historical Society 350	17,423	16,926	244	253	0
Horse Racing Commission 353	13,011	8,942	105	3,963	0
Energy Resources Board 359	2,009	1,805	34	170	0
Native American 361	0	0	0	0	0
Workers Comp Court 369	503	465	17	21	0
Industrial Finance Authority 370	362	347	6	9	0
Insurance Dept 385	22,669	21,556	167	946	0
Multiple Injury Trust Fund 391	25,996	722	12,732	12,542	0
Office of Juvenile Affairs 400	3,560	1,076	1,299	1,185	0
Dept of Labor 405	4,780	4,457	207	116	0
Commission of the Land Office 410	6,975	6,172	617	186	0
Council on Law Enfc Educ & Trng 415	4,333	3,888	66	379	0
Law Enforcement Retirement Sys 416	2,150	347	1,621	182	0
Langston University 420	11,031	7,248	509	3,274	0
Senate 421	513	0	349	164	0
House of Representatives 422	568	0	381	186	0
Legislative Service Bureau 423	72	0	28	45	0
Dept of Libraries 430	1,217	1,000	88	129	0
Lottery Commission 435	4,161	1,055	134	2,972	0
Lt Governor 440	15	0	14	1	0
LPG Board 445	4,055	3,943	21	91	0
Board of Lic Alcohol & Drug Cnsl 448	2,563	2,527	3	33	0
Board of Med Licensure & Supr 450	8,387	8,206	50	131	0
Mental Health & Substance Abuse 452	25,495	15,968	5,057	4,470	0
Medical Marijuana 455	2,022	1,590	389	43	0
Rogers State University 461	13,217	10,559	454	2,203	0
Murray College 470	17,818	15,461	435	1,923	0
Motor Vehicle Commission 475	1,582	1,500	10	72	0
Bureau of Narcotics 477	9,309	8,761	239	308	0
NE OK A&M College 480	13,389	9,976	421	2,992	0
Northeastern State University 485	45,120	39,773	2,014	3,333	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	Total	Deposits-Receipts	Disbursements- NonOST Print	Disbursements-OST Print	Other Treasurer
Northern OK College 490	15,509	11,670	366	3,473	0
Northwestern OK State Univ 505	5,826	2,999	594	2,233	0
Board of Exam for LT Care Admin 509	2,126	2,083	8	35	0
Board of Nursing 510	5,406	5,262	49	95	0
OPERS - OK Public Empl Ret Sys 515	45,311	4,492	37,797	3,022	0
EGID-Emp Grp Ins Board 516	10,263	8,199	354	1,710	0
Board of Exam in Optometry 520	782	750	7	25	0
Board of Osteopathic Exam 525	3,065	2,971	19	74	0
Panhandle State University 530	11,260	8,824	361	2,076	0
Rose State College 531	11,393	6,734	757	3,902	0
Police Pension & Ret Sys 557	7,391	2,340	4,427	625	0
Pharmacy Board 560	7,775	7,692	31	52	0
Board Private Vocational Schools 563	473	458	3	11	0
Dept of Tourism & Recreation 566	75,255	71,505	2,059	1,691	0
Prof Engineers & Land Surveyors 570	6,600	6,505	28	67	0
Board of Psychologists Examiners 575	880	861	4	14	0
Dept of Public Safety 585	32,571	29,089	1,987	1,495	0
Real Estate Commission 588	5,785	5,714	24	47	0
Regents for Higher Education 605	4,121	2,235	392	1,493	0
Univ Ctr of Southern OK 606	14	14	0	0	0
Regional University System of OK 610	101	0	19	83	0
Physician Manpower Trng Comm 619	894	771	39	85	0
Board of Lic Social Workers 622	3,499	3,464	7	28	0
Seminole State College 623	5,887	3,249	203	2,436	0
Secretary of State 625	11,305	8,567	48	2,690	0
OCAST 628	283	160	46	78	0
School of Science & Math 629	632	444	72	115	0
Dept of Securities 630	1,050	958	44	48	0
Speech-Language Pathology 632	2,267	2,228	7	31	0
OKC Comm College 633	7,773	1,840	2,303	3,630	0
Commission on Consumer Credit 635	4,940	4,811	75	54	0
Conservation Commission 645	385	0	290	96	0
Dept of Veteran Affairs 650	20,798	11,913	3,118	5,767	0
SE OK State Univ 660	9,778	5,748	1,046	2,984	0
SW OK State Univ 665	23,504	19,105	1,275	3,124	0
JD McCarty Center 670	3,217	2,353	408	456	0
Self-Ins Grty Fund Board 675	71	42	5	24	0
Supreme Court 677	6,128	5,332	295	501	0
Council on Judicial Complaints 678	105	56	13	36	0
Tax Commission 695	151,199	32,206	103,764	15,229	0
Teachers Retirement System 715	82,087	4,415	75,951	1,720	0
State Treasurer 740	600,855	0	0	0	600,855
Tulsa Comm College 750	23,527	16,433	2,491	4,603	0
Uniform Building Code Commission 753	1,976	1,944	16	16	0
Used Motor Vehicles 755	1,009	916	49	43	0
Univ Center Ponca City 758	777	673	18	85	0
Univ of Oklahoma 760	89,916	8,477	19,528	61,911	0
Univ of OK Law Center 761	547	0	25	522	0
Univ of OK Health Sciences Center 770	64,207	17,613	15,179	31,415	0
Board of Test Alcohol/Drug 772	2,256	2,215	13	28	0
OSU-Osteopathic Medicine 773	3,711	0	65	3,645	0
OSU Medical Authority 775	39	35	3	2	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	Total	Deposits-Receipts	Disbursements- NonOST Print	Disbursements-OST Print	Other Treasurer
Board of Veterinary Med Examiners 790	2,907	2,839	11	56	0
Career & Technology Education 800	5,857	4,908	666	282	0
Virtual Charter School Board 803	455	319	34	102	0
Dept of Rehabilitation Services 805	33,309	2,103	1,242	29,963	0
Health Care Authority 807	42,447	6,227	34,785	1,434	0
OMES Employee Benefits Dept 815	123	118	5	0	0
Univ Hospital Authority 825	4	0	4	0	0
Dept of Human Services 830	56,747	6,741	27,909	22,097	0
Water Resources Board 835	3,932	3,554	258	120	0
Workers Comp Commission 865	7,232	7,081	79	72	0
Development Finance Authority 900	7	7	0	0	0
OK Turnpike Authority 978	638	0	550	89	0
Other	340	0	129	211	0
Direct Bill	1,142	0	0	1,142	0
Total	2,359,017	903,728	447,571	406,864	600,855

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	CARES Act
OMES Administration	0
OMES DCAM Admin	0
Civil Services Division	0
Treasurer (740)	0
OSU 010	0
OSU Exp Station 011	0
OSU Extension Div 012	0
OSU Tech Branch 013	0
OSU Veterinary Medicine 014	0
OSU Ok City 015	0
OSU Tulsa 016	0
Accountancy Board 020	0
Abstractors Board 022	0
Military Dept 025	0
ABLE 030	0
Boll Weevil 039	0
Agriculture Food & Forestry 040	0
Western OK State College 041	0
Board of Architects 045	0
Indigents Defense System 047	0
Attorney General 049	0
Arts Council 055	0
Aeronautics Commission 060	0
Banking Dept 065	0
Broadband 085	0
Tobacco Settlement Trust 092	0
Cameron University 100	0
Capital Improvements Authority 105	0
Carl Albert State College 108	0
Univ of Central OK 120	0
Dept of Mines 125	0
Commission on Children & Youth 127	0
Corrections 131	0
Board of Podiatric Med Exam 140	0
Board of Chiropractor Exam 145	0
Board of Behavioral Health 148	0
Univ of Science & Arts 150	0
Commerce 160	0
Connors State College 165	0
Construction Industries Board 170	0
Corporation Commission 185	0
Board of Cosmetology 190	0
Court of Criminal Appeals 199	0
JM Davis Museum 204	0
Board of Dentistry 215	0
District Courts 219	0
District Attorneys Council 220	0
East Central University 230	0
Eastern OK State College 240	0
Redlands CC 241	0
Dept of Education 265	0
Education TV Authority 266	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	CARES Act
Election Board 270	0
Educational Quality & Accountability 275	0
Funeral Board 285	0
Employment Security Commission 290	0
Dept of Environmental Quality 292	0
Ethics Commission 296	0
Auditor & Inspector 300	0
Governor 305	0
Pardon & Parole Board 306	0
Interstate Oil Compact Commission 307	0
Bureau of Investigation 308	0
Dept of Emergency Mgmt 309	0
Fire Marshal 310	0
Firefighters Pens & Ret Sys 315	0
Dept of Wildlife Conservation 320	0
Office of Disability Concerns 326	0
Dept of Health 340	0
Chief Medical Examiner 342	0
Examiners of Perfusionists 343	0
Dept of Transportation 345	0
Space Industry Dev Authority 346	0
Historical Society 350	0
Horse Racing Commission 353	0
Energy Resources Board 359	0
Native American 361	0
Workers Comp Court 369	0
Industrial Finance Authority 370	0
Insurance Dept 385	0
Multiple Injury Trust Fund 391	0
Office of Juvenile Affairs 400	0
Dept of Labor 405	0
Commission of the Land Office 410	0
Council on Law Enfc Educ & Trng 415	0
Law Enforcement Retirement Sys 416	0
Langston University 420	0
Senate 421	0
House of Representatives 422	0
Legislative Service Bureau 423	0
Dept of Libraries 430	0
Lottery Commission 435	0
Lt Governor 440	0
LPG Board 445	0
Board of Lic Alcohol & Drug Cnsl 448	0
Board of Med Licensure & Supr 450	0
Mental Health & Substance Abuse 452	0
Medical Marijuana 455	0
Rogers State University 461	0
Murray College 470	0
Motor Vehicle Commission 475	0
Bureau of Narcotics 477	0
NE OK A&M College 480	0
Northeastern State University 485	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	CARES Act
Northern OK College 490	0
Northwestern OK State Univ 505	0
Board of Exam for LT Care Admin 509	0
Board of Nursing 510	0
OPERS - OK Public Empl Ret Sys 515	0
EGID-Emp Grp Ins Board 516	0
Board of Exam in Optometry 520	0
Board of Osteopathic Exam 525	0
Panhandle State University 530	0
Rose State College 531	0
Police Pension & Ret Sys 557	0
Pharmacy Board 560	0
Board Private Vocational Schools 563	0
Dept of Tourism & Recreation 566	0
Prof Engineers & Land Surveyors 570	0
Board of Psychologists Examiners 575	0
Dept of Public Safety 585	0
Real Estate Commission 588	0
Regents for Higher Education 605	0
Univ Ctr of Southern OK 606	0
Regional University System of OK 610	0
Physician Manpower Trng Comm 619	0
Board of Lic Social Workers 622	0
Seminole State College 623	0
Secretary of State 625	0
OCAST 628	0
School of Science & Math 629	0
Dept of Securities 630	0
Speech-Language Pathology 632	0
OKC Comm College 633	0
Commission on Consumer Credit 635	0
Conservation Commission 645	0
Dept of Veteran Affairs 650	0
SE OK State Univ 660	0
SW OK State Univ 665	0
JD McCarty Center 670	0
Self-Ins Grty Fund Board 675	0
Supreme Court 677	0
Council on Judicial Complaints 678	0
Tax Commission 695	0
Teachers Retirement System 715	0
State Treasurer 740	0
Tulsa Comm College 750	0
Uniform Building Code Commission 753	0
Used Motor Vehicles 755	0
Univ Center Ponca City 758	0
Univ of Oklahoma 760	0
Univ of OK Law Center 761	0
Univ of OK Health Sciences Center 770	0
Board of Test Alcohol/Drug 772	0
OSU-Osteopathic Medicine 773	0
OSU Medical Authority 775	0

STATE OF OKLAHOMA
FY 2025 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	CARES Act
Board of Veterinary Med Examiners 790	0
Career & Technology Education 800	0
Virtual Charter School Board 803	0
Dept of Rehabilitation Services 805	0
Health Care Authority 807	0
OMES Employee Benefits Dept 815	0
Univ Hospital Authority 825	0
Dept of Human Services 830	0
Water Resources Board 835	0
Workers Comp Commission 865	0
Development Finance Authority 900	0
OK Turnpike Authority 978	0
Other	0
Direct Bill	0
Total	0

Section D: Supplemental Data

STATE OF OKLAHOMA
FY 2023 STATE-WIDE COST ALLOCATION PLAN
RECONCILIATION OF FINANCIAL STATEMENT TO INDIRECT COST PLAN

Expenditure Information Source: Expenditure files C1, C2, & C5

COST PLAN SCHEDULE	COST CENTER	TOTAL EXPENDITURES	EXPENDITURE REPORT PAGE REFERENCE	AMOUNT
1.2	Equipment Depreciation		ADJUSTMENT	
2.2	Building Costs		ADJUSTMENT FROM BUILDING RATE REPORT	
3.2	OMES Administration	\$4,631,340	Business Unit: 09000 Department ID: 1000001	\$3,067,487
			Business Unit: 09000 Department ID: 1000027	\$1,563,851
			OMES Administration Total	\$4,631,338
4.2	Budget Division	\$1,538,242	Business Unit: 09000 Department ID: 1000002	\$1,538,242
			Budget Division Total	\$1,538,242
5.2	Central Accounting	\$4,228,583	Business Unit: 09000 Department ID: 1000003	\$4,228,582
			Central Accounting Total	\$4,228,582
6.2	Financial Center for Excellence	\$2,684,812	Business Unit: 09000 Department ID: 1000014	\$2,684,812
			Financial Center for Excellence Total	\$2,684,812
7.2	OMES DCAM Admin	\$24,603,522	Business Unit: 09000 Department ID: 2000000	\$24,603,523
			OMES DCAM Admin Total	\$24,603,523
8.2	Central Purchasing	\$7,935,939	Business Unit: 09000 Department ID: 5000001	\$7,935,939
			Central Purchasing Total	\$7,935,939
9.2	Interagency Mail	\$1,246,611	Business Unit: 09000 Department ID: 2000009	\$1,246,613
			Interagency Mail Total	\$1,246,613
10.2	Human Capital Training	\$17,345,339	Business Unit: 09000 Department ID: 3000000	\$17,345,339
			Human Capital Training Total	\$17,345,339
11.2	Civil Services Division	\$418,048	Business Unit: 29800 Department ID: 1000001	\$347,636
			Business Unit: 29800 Department ID: 3000001	\$50,646
			Business Unit: 29800 Department ID: 8800010	\$19,766
			Civil Services Division Total	\$418,048
12.2	Treasurer (740)	\$89,190,954	Business Unit: 74000 Department ID: 3000001	\$95,000
			Business Unit: 74000 Department ID: 4000003	\$17,425
			Business Unit: 74000 Department ID: 4002001	\$87,011
			Business Unit: 74000 Department ID: 4002006	\$517,354
			Business Unit: 74000 Department ID: 4004001	\$454,779
			Business Unit: 74000 Department ID: 4004003	\$31,724
			Business Unit: 74000 Department ID: 4005001	\$0
			Business Unit: 74000 Department ID: 4005003	\$168,864
			Business Unit: 74000 Department ID: 4005004	\$2,183
			Business Unit: 74000 Department ID: 4005005	\$671,469
			Business Unit: 74000 Department ID: 5000003	\$8,859
			Business Unit: 74000 Department ID: 5005001	\$401,749
			Business Unit: 74000 Department ID: 6000001	\$49,465,807
			Business Unit: 74000 Department ID: 6000002	\$1,551,044
			Business Unit: 74000 Department ID: 7999999	\$0
			Business Unit: 74000 Department ID: 8800001	\$0
			Business Unit: 74000 Department ID: 8800060	\$656,230
			Business Unit: 74000 Department ID: 8801040	\$1,836,854
			Business Unit: 74000 Department ID: 9200007	\$2,531
			Business Unit: 74000 Department ID: 9300001	\$6,438,636
			Business Unit: 74000 Department ID: 9900001	\$26,783,435
			Treasurer (740) Total	\$89,190,952

Note: Small variances between Cost Allocation Plan and source document are due to rounding at the object level in the report

maximus

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