

The Maximus logo is displayed in a white, lowercase, sans-serif font in the top left corner of the page. The background of the entire page is a photograph of a person's hands typing on a laptop keyboard, with a blue color overlay and semi-transparent icons of gears and a network diagram.

Central Services Statewide Cost Allocation Plan State of Oklahoma

FY 2024 for FY 2026
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2024



Central Services
Statewide Cost Allocation Plan
State of Oklahoma

FY 2024 for FY 2026
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2024



**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 April 7, 2025 to establish cost allocations or billings for fiscal year ended June 30, 2024 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

Felicia A. Clark

Signature

Felicia A. Clark

Name of Official

State Comptroller

Title

04/10/25

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.

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Table of Contents

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-44
Schedule C - Summary Of Allocated Costs	C-48
Schedule E - Summary Of Allocation Basis	C-53
Equipment Depreciation	C-55
Schedule .1 - Nature and Extent of Services	C-55
Schedule .2 - Detail Costs To Be Allocated	C-56
Schedule .3 - Costs To Be Allocated By Activity.....	C-57
Schedule .4 - Detail Activity Allocations	C-58
Schedule .5 - Allocation Summary	C-59
Building Costs.....	C-60
Schedule .1 - Nature and Extent of Services	C-60
Schedule .2 - Detail Costs To Be Allocated	C-61
Schedule .3 - Costs To Be Allocated By Activity.....	C-62
Schedule .4 - Detail Activity Allocations	C-63
Schedule .5 - Allocation Summary	C-64
OMES Administration	C-65
Schedule .1 - Nature and Extent of Services	C-65
Schedule .2 - Detail Costs To Be Allocated	C-66
Schedule .3 - Costs To Be Allocated By Activity.....	C-67
Schedule .4 - Detail Activity Allocations	C-69
Schedule .5 - Allocation Summary	C-72
Budget Division.....	C-73
Schedule .1 - Nature and Extent of Services	C-73
Schedule .2 - Detail Costs To Be Allocated	C-74
Schedule .3 - Costs To Be Allocated By Activity.....	C-75
Schedule .4 - Detail Activity Allocations	C-79
Schedule .5 - Allocation Summary	C-88
Central Accounting	C-92
Schedule .1 - Nature and Extent of Services	C-92
Schedule .2 - Detail Costs To Be Allocated	C-93
Schedule .3 - Costs To Be Allocated By Activity.....	C-94
Schedule .4 - Detail Activity Allocations	C-98
Schedule .5 - Allocation Summary	C-109
Financial Center for Excellence	C-117
Schedule .1 - Nature and Extent of Services	C-117
Schedule .2 - Detail Costs To Be Allocated	C-118
Schedule .3 - Costs To Be Allocated By Activity.....	C-119
Schedule .4 - Detail Activity Allocations	C-120
Schedule .5 - Allocation Summary	C-124
OMES DCAM Admin	C-128

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Table of Contents

Schedule .1 - Nature and Extent of Services	C-128
Schedule .2 - Detail Costs To Be Allocated	C-129
Schedule .3 - Costs To Be Allocated By Activity	C-130
Schedule .4 - Detail Activity Allocations	C-131
Schedule .5 - Allocation Summary	C-132
Central Purchasing	C-133
Schedule .1 - Nature and Extent of Services	C-133
Schedule .2 - Detail Costs To Be Allocated	C-134
Schedule .3 - Costs To Be Allocated By Activity	C-135
Schedule .4 - Detail Activity Allocations	C-139
Schedule .5 - Allocation Summary	C-153
Interagency Mail	C-159
Schedule .1 - Nature and Extent of Services	C-159
Schedule .2 - Detail Costs To Be Allocated	C-160
Schedule .3 - Costs To Be Allocated By Activity	C-161
Schedule .4 - Detail Activity Allocations	C-162
Schedule .5 - Allocation Summary	C-166
Human Capital Management	C-169
Schedule .1 - Nature and Extent of Services	C-169
Schedule .2 - Detail Costs To Be Allocated	C-170
Schedule .3 - Costs To Be Allocated By Activity	C-171
Schedule .4 - Detail Activity Allocations	C-175
Schedule .5 - Allocation Summary	C-187
Civil Services Division	C-195
Schedule .1 - Nature and Extent of Services	C-195
Schedule .2 - Detail Costs To Be Allocated	C-196
Schedule .3 - Costs To Be Allocated By Activity	C-197
Schedule .4 - Detail Activity Allocations	C-198
Schedule .5 - Allocation Summary	C-203
Treasurer (740)	C-206
Schedule .1 - Nature and Extent of Services	C-206
Schedule .2 - Detail Costs To Be Allocated	C-207
Schedule .3 - Costs To Be Allocated By Activity	C-208
Schedule .4 - Detail Activity Allocations	C-212
Schedule .5 - Allocation Summary	C-225
Section D: Supplemental Data	D-1
Reconciliation Schedule	D-2

Section A: Cost Allocation Methodology and Process

**STATE OF OKLAHOMA
FY 2026 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) 2024.

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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.

**STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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).

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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

**STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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.

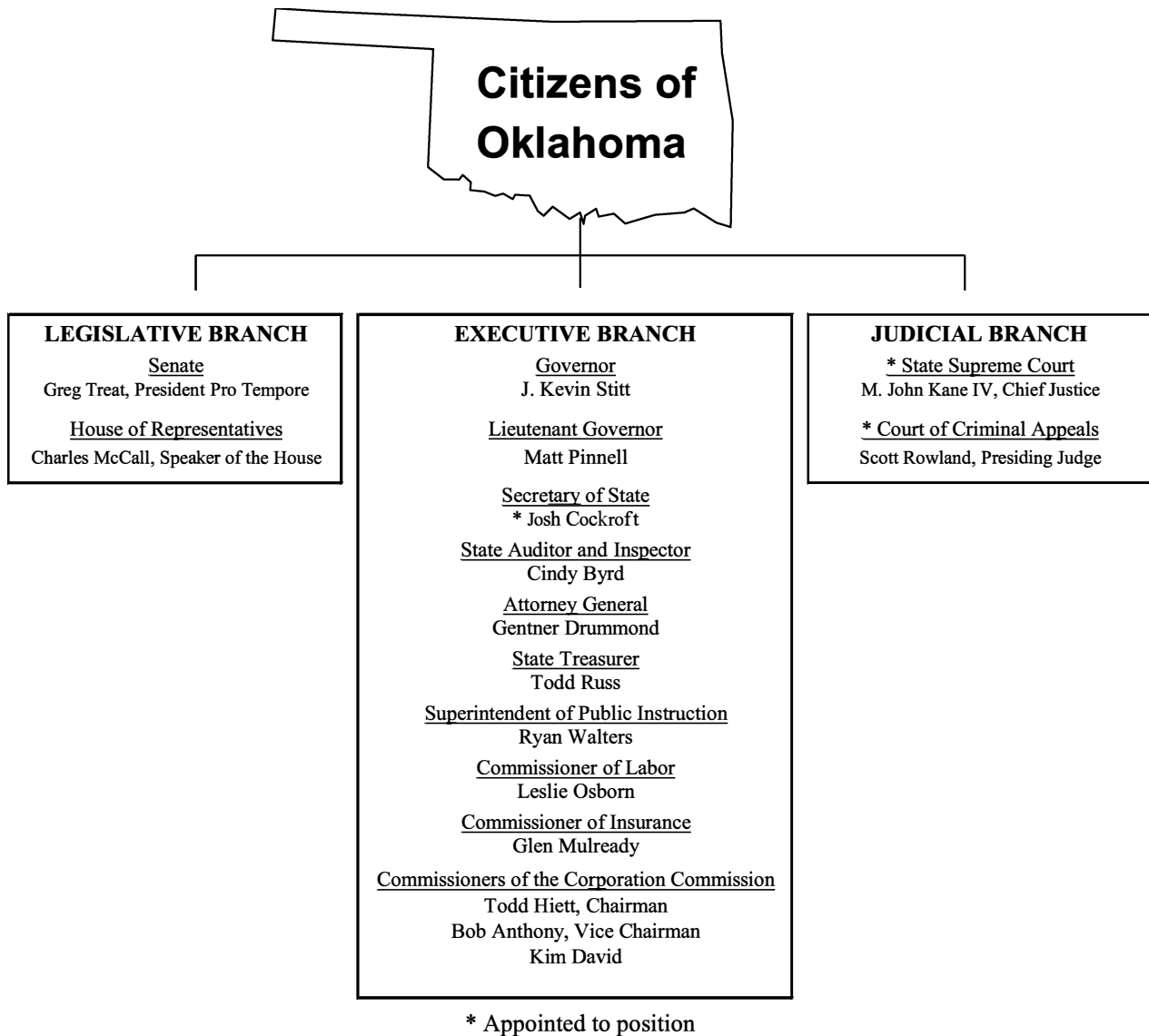
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	16,201	0	0	0	0
OMES Administration	578,844	87,637	25,039	0	56,338
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	425,276	64,387	18,396	0	41,392
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	0
Human Capital Management	37,965	5,748	1,642	0	3,695
Civil Services Division	0	0	0	0	0
Treasurer (740)	0	0	0	0	0
Allocated Costs for Fiscal 2024	1,058,285	157,772	45,078	0	101,425
Roll Forwards	767,803	106,708	22,052	(1,078)	69,974
Fixed Costs	1,826,089	264,480	67,129	(1,078)	171,399

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	37,559	31,299	100,157	0	4,425,366
Budget Division	0	0	0	0	0
Central Accounting	0	0	0	2,666	0
Financial Center for Excellence	0	0	0	0	0
OMES DCAM Admin	27,594	22,995	0	0	0
Central Purchasing	0	0	0	0	28,006
Interagency Mail	0	0	0	0	0
Human Capital Management	2,463	2,053	6,569	68,031	290,251
Civil Services Division	0	0	0	0	0
Treasurer (740)	0	3	0	0	0
Allocated Costs for Fiscal 2024	67,617	56,350	106,726	70,697	4,743,624
Roll Forwards	46,640	14,416	54,088	1,015	2,824,050
Fixed Costs	114,256	70,766	160,814	71,712	7,567,673

STATE OF OKLAHOMA
FY 2026 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	223	223	223	223	223
Central Accounting	273,840	8,203	5,032	5,790	8,081
Financial Center for Excellence	352,657	11,349	6,961	8,011	11,179
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	0
Human Capital Management	52,359	0	0	0	0
Civil Services Division	5,375	0	0	0	0
Treasurer (740)	239,506	3,488	1,176	4,190	3,459
Allocated Costs for Fiscal 2024	923,960	23,263	13,392	18,213	22,942
Roll Forwards	248,829	8,731	2,534	5,675	8,193
Fixed Costs	1,172,789	31,993	15,926	23,889	31,135

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	223	669	2,137	2,137	7,966
Central Accounting	3,329	2,609	985	619	27,003
Financial Center for Excellence	4,606	3,609	1,328	849	36,215
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	50	0	5,771
Interagency Mail	0	0	26	449	103
Human Capital Management	0	0	2,587	473	81,246
Civil Services Division	0	0	7	1	1,389
Treasurer (740)	2,286	1,275	8,067	298	8,857
Allocated Costs for Fiscal 2024	10,444	8,162	15,188	4,828	168,550
Roll Forwards	2,148	885	6,290	1,579	90,521
Fixed Costs	12,592	9,046	21,477	6,406	259,070

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	3,153	4,427	25,925	669	0
Central Accounting	2,059	638	12,554	8,736	0
Financial Center for Excellence	2,720	865	16,200	11,716	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	6,307	179	1,883	0	0
Interagency Mail	37	0	78	0	0
Human Capital Management	9,695	1,668	91,528	738	0
Civil Services Division	26	3	5,823	76	0
Treasurer (740)	13,409	476	12,970	13,906	0
Allocated Costs for Fiscal 2024	37,405	8,256	166,960	35,840	0
Roll Forwards	21,046	1,729	82,425	9,940	(8)
Fixed Costs	58,451	9,986	249,386	45,780	(8)

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	2,325	6,685	8,132	5,889	3,453
Central Accounting	767	12,117	9,858	3,368	2,138
Financial Center for Excellence	1,048	16,278	12,868	4,601	2,912
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	69	592	11,759	273	1,440
Interagency Mail	649	0	556	840	444
Human Capital Management	924	36,603	54,748	4,647	3,688
Civil Services Division	3	100	158	12	9
Treasurer (740)	5,312	3,285	7,253	543	778
Allocated Costs for Fiscal 2024	11,097	75,659	105,332	20,174	14,862
Roll Forwards	5,449	52,090	72,091	7,950	7,098
Fixed Costs	16,547	127,750	177,424	28,124	21,960

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	2,699	15,077	0	2,532	446
Central Accounting	2,133	1,829	0	3,668	23,274
Financial Center for Excellence	2,826	2,483	0	4,960	30,967
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	2,689	595	0	576	0
Interagency Mail	298	0	0	9	0
Human Capital Management	9,453	4,219	0	8,499	2,462
Civil Services Division	26	10	0	23	253
Treasurer (740)	4,461	144	0	540	32,626
Allocated Costs for Fiscal 2024	24,586	24,357	0	20,808	90,027
Roll Forwards	14,527	21,366	(7)	688	25,407
Fixed Costs	39,112	45,722	(7)	21,495	115,434

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
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	5,273	669	669	3,150	5,395
Central Accounting	4,589	14,061	70,623	1,407	2,638
Financial Center for Excellence	6,349	18,783	93,059	1,888	3,567
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	277	0	0	63	2,217
Interagency Mail	0	0	0	4	311
Human Capital Management	0	1,340	9,284	4,861	6,032
Civil Services Division	0	137	953	12	17
Treasurer (740)	107	25,500	19,089	5,015	784
Allocated Costs for Fiscal 2024	16,596	60,490	193,676	16,400	20,962
Roll Forwards	1,803	20,258	31,554	5,866	7,367
Fixed Costs	18,399	80,748	225,231	22,266	28,328

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	9,857	417	1,378	1,155	446
Central Accounting	98,497	32	557	1,359	12,106
Financial Center for Excellence	122,086	45	765	1,870	16,185
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	10,339	0	20	74	0
Interagency Mail	271	0	37	546	0
Human Capital Management	1,027,833	0	411	870	1,126
Civil Services Division	139,022	0	1	2	116
Treasurer (740)	99,609	661	3,877	9,217	18,162
Allocated Costs for Fiscal 2024	1,507,514	1,156	7,047	15,093	48,141
Roll Forwards	1,122,767	143	3,390	7,093	15,555
Fixed Costs	2,630,281	1,299	10,436	22,185	63,695

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	18,282	1,560	3,230	13,570	1,034
Central Accounting	13,082	10,281	7,330	16,433	1,478
Financial Center for Excellence	17,697	13,801	10,042	21,041	2,009
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	8,041	0	54,203	14,903	3,001
Interagency Mail	59	0	77,897	3,428	39,704
Human Capital Management	29,929	842	7,053	137,785	2,573
Civil Services Division	82	86	20	5,931	7
Treasurer (740)	1,735	18,241	17,288	58,059	12,831
Allocated Costs for Fiscal 2024	88,907	44,811	177,062	271,150	62,637
Roll Forwards	33,410	17,210	93,013	163,596	12,269
Fixed Costs	122,317	62,022	270,076	434,745	74,907

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	1,421	5,546	709	3,118	8,911
Central Accounting	731	762	902	3,497	20,062
Financial Center for Excellence	919	1,040	1,230	2,954	24,677
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	20	853	0	2,777
Interagency Mail	7	0	2	0	172
Human Capital Management	6,142	932	1,646	124,938	208,994
Civil Services Division	19	3	4	387	632
Treasurer (740)	155	5,200	5,280	1,626	9,227
Allocated Costs for Fiscal 2024	9,393	13,503	10,625	136,519	275,451
Roll Forwards	4,670	5,759	5,991	120,569	209,942
Fixed Costs	14,063	19,262	16,615	257,088	485,393

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	223	446	446	21,566	1,799
Central Accounting	15,573	10,120	5,971	74,253	1,758
Financial Center for Excellence	20,044	13,331	7,804	101,542	2,262
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	3,597	3,567
Interagency Mail	0	0	0	1,343	14
Human Capital Management	3,002	1,339	911	89,620	12,087
Civil Services Division	308	137	94	9,098	35
Treasurer (740)	16,630	13,554	13,172	41,589	1,060
Allocated Costs for Fiscal 2024	55,781	38,927	28,397	342,607	22,583
Roll Forwards	12,629	7,347	10,056	205,462	12,502
Fixed Costs	68,409	46,273	38,454	548,069	35,084

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	5,050	2,483	1,034	6,940	13,793
Central Accounting	3,315	1,712	687	28,112	23,773
Financial Center for Excellence	4,508	2,348	941	37,395	31,230
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	279	2,012	0	737	2,655
Interagency Mail	19,543	3	1,131	156	154
Human Capital Management	5,859	1,760	679	118,002	122,384
Civil Services Division	16	4,432	2	8,008	340
Treasurer (740)	848	362	5,946	38,437	20,824
Allocated Costs for Fiscal 2024	39,418	15,111	10,420	237,787	215,152
Roll Forwards	15,093	8,080	5,887	124,787	105,477
Fixed Costs	54,511	23,192	16,307	362,574	320,629

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	3,899	3,416	3,194	1,421	1,179
Central Accounting	1,242	3,143	1,448	1,665	1,025
Financial Center for Excellence	1,702	3,989	1,917	2,224	1,405
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	66	2,789	104	66	517
Interagency Mail	318	608	740	3,250	0
Human Capital Management	1,052	25,249	5,916	6,327	911
Civil Services Division	1,158	74	18	16	3
Treasurer (740)	5,605	5,186	267	192	75
Allocated Costs for Fiscal 2024	15,042	44,454	13,603	15,161	5,115
Roll Forwards	6,062	31,313	4,668	6,232	1,879
Fixed Costs	21,105	75,767	18,271	21,393	6,995

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	1,671	7,297	1,421	1,457	12,455
Central Accounting	11,459	8,672	1,243	905	21,893
Financial Center for Excellence	14,703	11,737	1,661	1,220	29,144
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	6,046	974	323	61	3,071
Interagency Mail	714	44	11,398	359	40
Human Capital Management	85,280	19,064	4,220	2,478	87,901
Civil Services Division	3,509	53	12	7	235
Treasurer (740)	22,000	1,041	3,895	32,354	13,929
Allocated Costs for Fiscal 2024	145,381	48,882	24,172	38,841	168,667
Roll Forwards	60,746	936	16,477	22,502	118,148
Fixed Costs	206,127	49,818	40,650	61,343	286,815

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	5,841	21,512	2,087	806	14,854
Central Accounting	1,068	68,956	5,163	22	57,209
Financial Center for Excellence	1,464	89,034	6,742	30	71,546
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	2	17,473	922	0	14,495
Interagency Mail	0	458	2,072	0	172
Human Capital Management	1,058	677,447	29,756	0	544,004
Civil Services Division	3	16,129	82	0	6,180
Treasurer (740)	51	67,076	7,463	291	52,124
Allocated Costs for Fiscal 2024	9,487	958,084	54,287	1,149	760,582
Roll Forwards	1,248	704,467	36,640	335	453,699
Fixed Costs	10,734	1,662,552	90,927	1,484	1,214,282

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	1,820	14,907	5,323	1,179	0
Central Accounting	1,717	9,182	1,406	1,409	36
Financial Center for Excellence	2,350	12,200	1,853	1,949	50
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	342	6,255	143	0	0
Interagency Mail	0	138	262	13	0
Human Capital Management	2,293	38,361	6,504	0	0
Civil Services Division	5	1,258	19	0	0
Treasurer (740)	703	37,003	27,548	3,461	0
Allocated Costs for Fiscal 2024	9,230	119,304	43,058	8,012	87
Roll Forwards	3,410	79,406	25,772	2,951	(2,253)
Fixed Costs	12,639	198,710	68,830	10,962	(2,167)

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	1,645	2,325	2,956	0	6,525
Central Accounting	853	278	5,109	0	1,568
Financial Center for Excellence	1,162	368	6,682	0	2,146
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	417	20	542	0	100
Interagency Mail	4	56	13,029	0	15,202
Human Capital Management	1,233	1,320	29,854	0	1,591
Civil Services Division	4	3	79	0	5
Treasurer (740)	452	249	25,582	0	54,233
Allocated Costs for Fiscal 2024	5,769	4,619	83,834	0	81,370
Roll Forwards	580	2,555	32,231	(241)	37,737
Fixed Costs	6,350	7,175	116,065	(241)	119,107

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	11,235	4,949	1,799	4,010	1,457
Central Accounting	18,070	10,880	3,461	2,668	1,115
Financial Center for Excellence	23,426	14,805	4,616	3,532	1,527
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	1,516	226	2,886	95	146
Interagency Mail	104	205	37	0	97
Human Capital Management	121,998	19,212	13,848	11,481	1,737
Civil Services Division	7,061	51	1,190	33	3
Treasurer (740)	10,204	10,710	13,869	9,329	5,030
Allocated Costs for Fiscal 2024	193,614	61,038	41,707	31,147	11,113
Roll Forwards	133,383	26,229	12,546	17,618	4,466
Fixed Costs	326,997	87,267	54,253	48,766	15,578

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	223	1,597	1,597	1,597	4,935
Central Accounting	22,631	2,709	2,720	935	3,378
Financial Center for Excellence	29,942	3,224	2,957	1,238	4,567
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	607
Interagency Mail	0	751	811	0	1,070
Human Capital Management	2,733	36,003	54,016	3,755	8,983
Civil Services Division	281	108	165	11	22
Treasurer (740)	26,002	1,159	1,354	151	2,508
Allocated Costs for Fiscal 2024	81,812	45,551	63,621	7,687	26,070
Roll Forwards	32,877	35,867	52,550	4,203	11,694
Fixed Costs	114,689	81,417	116,171	11,890	37,763

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	1,750	2,488	0	2,071
Central Accounting	0	6,437	901	0	1,030
Financial Center for Excellence	0	8,801	1,229	0	1,402
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	3,444	83	0	45
Interagency Mail	0	4,166	65	6,973	0
Human Capital Management	0	7,832	1,144	0	1,802
Civil Services Division	0	21	4	0	5
Treasurer (740)	0	7,547	50	0	9,098
Allocated Costs for Fiscal 2024	0	39,999	5,964	6,973	15,453
Roll Forwards	(7)	16,239	1,741	6,942	8,222
Fixed Costs	(7)	56,237	7,704	13,915	23,675

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	1,034	417	18,069	1,337	446
Central Accounting	467	1,886	55,575	3,083	14,908
Financial Center for Excellence	642	2,527	70,521	3,379	19,520
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	63	513	14,240	3,175	0
Interagency Mail	0	88	130	199	0
Human Capital Management	228	6,405	546,196	87,864	2,206
Civil Services Division	1	17	37,307	14,813	226
Treasurer (740)	5,963	18,758	58,081	11,729	26,233
Allocated Costs for Fiscal 2024	8,398	30,612	800,119	125,579	63,539
Roll Forwards	4,625	17,599	520,048	0	18,383
Fixed Costs	13,022	48,212	1,320,167	125,579	81,923

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	669	1,151	3,118	446	223
Central Accounting	8,940	706	5,316	12,023	30,386
Financial Center for Excellence	11,823	966	6,781	16,023	38,965
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	80	943	0	0
Interagency Mail	0	388	60	0	0
Human Capital Management	1,087	801	40,983	1,220	6,144
Civil Services Division	112	2	118	125	631
Treasurer (740)	40,233	3,649	20,201	31,808	103,970
Allocated Costs for Fiscal 2024	62,864	7,743	77,521	61,645	180,318
Roll Forwards	30,910	3,766	51,427	22,712	75,962
Fixed Costs	93,774	11,509	128,949	84,356	256,281

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	223	892	709	1,195	1,680
Central Accounting	13,766	12,301	245	1,376	2,621
Financial Center for Excellence	18,239	16,006	333	1,815	3,440
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	4	76	238
Interagency Mail	0	0	38	43	43,731
Human Capital Management	1,611	2,024	429	6,464	14,367
Civil Services Division	165	208	1	18	4,466
Treasurer (740)	33,110	11,968	3,150	12,028	99,801
Allocated Costs for Fiscal 2024	67,114	43,399	4,909	23,016	170,345
Roll Forwards	20,708	6,615	364	12,637	81,050
Fixed Costs	87,822	50,014	5,272	35,654	251,394

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	575,151	0	0	0	0
Budget Division	0	932	1,378	669	223
Central Accounting	206	414	1,162	11,522	20,266
Financial Center for Excellence	285	566	1,585	15,482	26,757
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	2	79	0	0
Interagency Mail	20,834	1,826	1,505	0	0
Human Capital Management	37,723	508	1,606	915	2,561
Civil Services Division	0	1	5	94	263
Treasurer (740)	23,297	1,561	6,755	23,239	23,426
Allocated Costs for Fiscal 2024	657,495	5,809	14,074	51,920	73,495
Roll Forwards	261,370	2,638	6,943	16,409	21,043
Fixed Costs	918,865	8,447	21,018	68,330	94,539

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	0	0	0	0
Budget Division	0	0	1,457	1,195	2,722
Central Accounting	0	0	862	1,053	419
Financial Center for Excellence	0	0	1,157	1,414	574
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	1,561	404	7
Interagency Mail	0	0	12	63	209
Human Capital Management	0	0	3,214	3,797	502
Civil Services Division	0	0	7	9	1
Treasurer (740)	0	0	15,998	18,601	980
Allocated Costs for Fiscal 2024	0	0	24,267	26,537	5,414
Roll Forwards	(33)	(200,579)	14,313	15,565	(41)
Fixed Costs	(33)	(200,579)	38,580	42,101	5,373

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	21,291	0	3,439	1,034	0
Central Accounting	44,172	0	1,157	465	0
Financial Center for Excellence	59,031	0	1,574	640	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	19,942	0	75	20	0
Interagency Mail	126	0	71	21	0
Human Capital Management	154,620	0	1,829	214	0
Civil Services Division	10,438	0	5	1	0
Treasurer (740)	147,585	0	14,381	2,741	0
Allocated Costs for Fiscal 2024	457,204	0	22,532	5,135	0
Roll Forwards	228,544	(2,328)	12,483	1,968	(4,420)
Fixed Costs	685,748	(2,328)	35,016	7,103	(4,420)

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	12,419	1,251	12,494	0	223
Central Accounting	20,622	1,081	17,007	69	1,080
Financial Center for Excellence	24,885	1,452	22,983	95	1,471
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	27,284	345	0	0	20
Interagency Mail	5,275	479	106	0	0
Human Capital Management	275,256	3,310	36,055	0	46
Civil Services Division	8,641	9	112	0	5
Treasurer (740)	21,580	12,379	10,383	0	204
Allocated Costs for Fiscal 2024	395,963	20,306	99,139	164	3,049
Roll Forwards	168,598	6,161	49,650	(85)	806
Fixed Costs	564,562	26,467	148,789	79	3,855

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

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	12,620	0	1,257
Central Accounting	0	237	2,527	0	638
Financial Center for Excellence	0	0	3,468	0	878
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	446	0	23
Interagency Mail	0	0	303	0	1,591
Human Capital Management	0	21,753	2,046	0	319
Civil Services Division	0	67	6	0	1
Treasurer (740)	0	0	1,985	0	6,200
Allocated Costs for Fiscal 2024	0	22,058	23,402	0	10,909
Roll Forwards	(7)	20,793	16,382	(522)	2,296
Fixed Costs	(7)	42,851	39,784	(522)	13,205

STATE OF OKLAHOMA
FY 2026 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	446	1,374	6,558	1,353	1,402
Central Accounting	11,681	2,081	3,086	2,761	1,248
Financial Center for Excellence	15,686	2,774	4,225	3,669	1,636
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	232	171	122	67
Interagency Mail	0	32,595	158	37	21
Human Capital Management	946	7,637	3,461	10,589	7,045
Civil Services Division	97	22	9	31	19
Treasurer (740)	13,686	24,294	707	1,557	2,581
Allocated Costs for Fiscal 2024	42,543	71,008	18,374	20,118	14,019
Roll Forwards	12,844	22,447	6,981	12,729	6,423
Fixed Costs	55,386	93,456	25,355	32,848	20,441

STATE OF OKLAHOMA
FY 2026 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	1,378	446	805	2,748	14,992
Central Accounting	611	32,447	2,009	6,224	10,849
Financial Center for Excellence	840	43,044	2,662	7,353	14,836
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	41	0	350	1,060	752
Interagency Mail	1,698	0	394	15,999	722
Human Capital Management	442	3,687	8,565	118,287	14,662
Civil Services Division	1	378	24	7,188	35
Treasurer (740)	5,334	17,847	10,217	114,679	833
Allocated Costs for Fiscal 2024	10,346	97,849	25,026	273,537	57,681
Roll Forwards	4,505	26,158	12,318	0	21,209
Fixed Costs	14,850	124,007	37,345	273,537	78,891

STATE OF OKLAHOMA
FY 2026 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	12,397	669	669	5,395	2,325
Central Accounting	28,259	20,580	21,330	6,550	287
Financial Center for Excellence	34,609	26,518	27,268	8,182	397
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	5,168	0	0	733	0
Interagency Mail	6,540	0	0	0	0
Human Capital Management	324,841	3,906	4,479	60,336	0
Civil Services Division	921	401	460	180	0
Treasurer (740)	44,433	21,598	47,682	7,380	157
Allocated Costs for Fiscal 2024	457,167	73,672	101,888	88,756	3,166
Roll Forwards	328,802	22,469	33,842	53,356	731
Fixed Costs	785,969	96,140	135,730	142,112	3,897

STATE OF OKLAHOMA
FY 2026 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	4,399	752	14,457	1,680	0
Central Accounting	6,613	542	13,415	2,856	0
Financial Center for Excellence	8,558	743	16,789	3,795	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	41	141	1,029	73	0
Interagency Mail	788	83	25,063	90,763	0
Human Capital Management	41,068	596	190,282	12,308	0
Civil Services Division	121	1	1,518	32	0
Treasurer (740)	13,487	254	380,530	157,011	585,421
Allocated Costs for Fiscal 2024	75,076	3,112	643,084	268,517	585,421
Roll Forwards	51,030	1,309	423,673	120,295	19,705
Fixed Costs	126,105	4,421	1,066,756	388,811	605,125

STATE OF OKLAHOMA
FY 2026 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	223	0	1,820	1,151	223
Central Accounting	45,521	0	698	1,234	908
Financial Center for Excellence	58,757	0	956	1,668	1,244
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	1,114	73	0
Interagency Mail	0	0	114	4,352	0
Human Capital Management	8,435	0	850	2,841	25
Civil Services Division	866	0	2	8	3
Treasurer (740)	48,651	0	4,414	5,608	1,873
Allocated Costs for Fiscal 2024	162,453	0	9,966	16,934	4,275
Roll Forwards	60,967	0	4,772	3,405	1,282
Fixed Costs	223,419	0	14,739	20,339	5,557

STATE OF OKLAHOMA
FY 2026 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	446	223	0	223	0
Central Accounting	257,019	2,150	36	191,066	0
Financial Center for Excellence	338,082	2,974	49	250,175	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	17
Human Capital Management	34,966	0	0	28,299	0
Civil Services Division	3,589	0	0	2,905	0
Treasurer (740)	200,927	1,143	0	133,225	0
Allocated Costs for Fiscal 2024	835,029	6,490	85	605,893	17
Roll Forwards	247,788	1,828	14	115,756	(414)
Fixed Costs	1,082,817	8,318	99	721,648	(397)

STATE OF OKLAHOMA
FY 2026 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	OSU Veterinary Medicine Authority 776	Board of Veterinary Med Examiners 790
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	709	669	2,310	223	2,325
Central Accounting	678	16,278	414	24	838
Financial Center for Excellence	918	22,519	573	33	1,151
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	24	0	99	0	362
Interagency Mail	0	0	0	0	30
Human Capital Management	1,398	0	0	0	642
Civil Services Division	4	0	0	0	2
Treasurer (740)	7,594	8,996	173	0	6,220
Allocated Costs for Fiscal 2024	11,324	48,461	3,568	281	11,569
Roll Forwards	3,840	13,714	2,224	0	5,745
Fixed Costs	15,163	62,176	5,793	281	17,314

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Career & Technology Education 800	Virtual Charter School Board 803	Dept of Rehabilitation Services 805	Health Care Authority 807	OMES Employee Benefits Dept 815
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	5,428	1,130	9,675	14,502	0
Central Accounting	20,569	1,410	23,870	9,241	165
Financial Center for Excellence	27,793	1,931	30,203	11,014	228
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	888	2,825	2,172	5,377	0
Interagency Mail	0	157	301	127	0
Human Capital Management	48,970	1,692	210,261	171,901	0
Civil Services Division	136	4	5,007	7,294	0
Treasurer (740)	13,303	1,121	69,009	91,348	76
Allocated Costs for Fiscal 2024	117,087	10,270	350,499	310,803	469
Roll Forwards	60,549	6,073	249,362	219,281	(148)
Fixed Costs	177,635	16,343	599,861	530,083	321

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Univ Hospital Authority 825	Dept of Human Services 830	Water Resources Board 835	Oklahoma Workforce Commission 840	Workers Comp Commission 865
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	0	0
Budget Division	4,557	13,733	23,692	0	1,422
Central Accounting	622	100,043	7,446	1	1,835
Financial Center for Excellence	861	117,475	9,965	2	2,396
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	20	10,705	16,617	0	1,292
Interagency Mail	0	653	111	0	182
Human Capital Management	0	1,411,842	28,725	0	10,487
Civil Services Division	0	40,105	69	0	29
Treasurer (740)	10	107,137	9,649	0	14,355
Allocated Costs for Fiscal 2024	6,071	1,801,691	96,274	3	31,999
Roll Forwards	3,851	1,517,629	58,490	0	17,217
Fixed Costs	9,921	3,319,320	154,764	3	49,216

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Wheat Commission 875	Will Rogers Memorial Commission 880	Development Finance Authority 900	Capital Board 915	Housing Fin 922
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	0	223
Central Accounting	0	0	527	0	304
Financial Center for Excellence	0	0	729	0	12
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	0	0	0	0	5
Human Capital Management	0	0	0	0	27,075
Civil Services Division	0	0	0	0	84
Treasurer (740)	0	0	0	0	0
Allocated Costs for Fiscal 2024	0	0	1,255	0	27,704
Roll Forwards	(382)	(9,060)	698	(927)	26,327
Fixed Costs	(382)	(9,060)	1,953	(927)	54,031

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	OK Turnpike Authority 978	Grand River Dam Authority 980	Municipal Power Authority 981	Other	CMIA
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	0	0	0
OMES Administration	0	0	0	287,951	0
Budget Division	3,157	0	0	0	0
Central Accounting	1,827	1,461	182	947	500
Financial Center for Excellence	761	0	0	1,310	0
OMES DCAM Admin	0	0	0	0	0
Central Purchasing	0	0	0	0	0
Interagency Mail	137	0	0	0	0
Human Capital Management	133,614	136,017	16,717	18,886	0
Civil Services Division	1,518	4,843	52	0	0
Treasurer (740)	3,057	0	0	382	0
Allocated Costs for Fiscal 2024	144,070	142,322	16,951	309,476	500
Roll Forwards	115,962	117,766	16,067	232,810	355
Fixed Costs	260,032	260,087	33,018	542,285	856

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	General Government	CARES Act	Total Allocated	Direct Billed	Unallocated
Equipment Depreciation	0	0	0	0	0
Building Costs	0	0	16,201	0	0
OMES Administration	0	0	6,205,340	0	0
Budget Division	28,371	14,944	705,951	0	0
Central Accounting	0	0	2,300,400	2,674	0
Financial Center for Excellence	0	0	2,979,803	0	0
OMES DCAM Admin	0	0	600,040	0	0
Central Purchasing	0	0	354,691	0	0
Interagency Mail	0	0	469,568	0	0
Human Capital Management	0	0	8,939,636	0	73,093
Civil Services Division	0	0	376,833	0	0
Treasurer (740)	0	0	4,280,123	1,886	0
Allocated Costs for Fiscal 2024	28,371	14,944	27,228,586	4,560	73,093
Roll Forwards	(67,206)	10,152	14,725,820		
Fixed Costs	(38,835)	25,096	41,954,406		

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Equipment Depreciation	(507,783)		
Building Costs	(126,581)		
OMES Administration	937,311	408,278	
Budget Division	353,988	1,510,502	
Central Accounting	37,630	63,005	
Financial Center for Excellence	0		
OMES DCAM Admin	0	31,104,346	
Central Purchasing	11,436,428	1,795,671	
Interagency Mail	0	661,497	
Human Capital Management	1,007,392	859,369	
Civil Services Division	0	11,144	
Treasurer (740)	92,885,794	137,753	
Allocated Costs for Fiscal 2024	106,024,179	36,551,565	169,881,983

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2024	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
DCAM Facilities Svcs (2000004)	1,058,285	290,482	767,803	1,826,089	0	1,826,089
DCAM Risk Mgmt (2000011)	157,772	51,064	106,708	264,480	0	264,480
DCAM Fed Surplus Prop (2000007)	45,078	23,026	22,052	67,129	0	67,129
DCAM Const & Property (2000001)	0	1,078	(1,078)	(1,078)	0	(1,078)
DCAM Central Printing (2000003)	101,425	31,451	69,974	171,399	0	171,399
DCAM Fleet (MP) (2000010)	67,617	20,977	46,640	114,256	0	114,256
DCAM Other	56,350	41,934	14,416	70,766	0	70,766
Agency Business Svcs (ABS)	106,726	52,638	54,088	160,814	0	160,814
Shared Payroll Services	70,697	69,682	1,015	71,712	0	71,712
OMES ISD	4,743,624	1,919,574	2,824,050	7,567,673	0	7,567,673
OSU 010	923,960	675,131	248,829	1,172,789	0	1,172,789
OSU Exp Station 011	23,263	14,532	8,731	31,993	0	31,993
OSU Extension Div 012	13,392	10,858	2,534	15,926	0	15,926
OSU Tech Branch 013	18,213	12,538	5,675	23,889	0	23,889
OSU Veterinary Medicine 014	22,942	14,749	8,193	31,135	0	31,135
OSU Ok City 015	10,444	8,296	2,148	12,592	0	12,592
OSU Tulsa 016	8,162	7,277	885	9,046	0	9,046
Accountancy Board 020	15,188	8,898	6,290	21,477	0	21,477
Abstractors Board 022	4,828	3,249	1,579	6,406	0	6,406
Military Dept 025	168,550	78,029	90,521	259,070	0	259,070
ABLE 030	37,405	16,359	21,046	58,451	0	58,451
Boll Weevil 039	8,256	6,527	1,729	9,986	0	9,986
Agriculture Food & Forestry 040	166,960	84,535	82,425	249,386	0	249,386
Western OK State College 041	35,840	25,900	9,940	45,780	0	45,780
Anatomical Board 044	0	8	(8)	(8)	0	(8)
Board of Architects 045	11,097	5,648	5,449	16,547	0	16,547
Indigents Defense System 047	75,659	23,569	52,090	127,750	0	127,750
Attorney General 049	105,332	33,241	72,091	177,424	0	177,424
Arts Council 055	20,174	12,224	7,950	28,124	0	28,124
Aeronautics Commission 060	14,862	7,764	7,098	21,960	0	21,960
Banking Dept 065	24,586	10,059	14,527	39,112	0	39,112
Broadband 085	24,357	2,991	21,366	45,722	0	45,722
Bldg Bonds Commission 091	0	7	(7)	(7)	0	(7)
Tobacco Settlement Trust 092	20,808	20,120	688	21,495	0	21,495
Cameron University 100	90,027	64,620	25,407	115,434	0	115,434
Capital Improvements Authority 105	16,596	14,793	1,803	18,399	0	18,399
Carl Albert State College 108	60,490	40,232	20,258	80,748	0	80,748
Univ of Central OK 120	193,676	162,122	31,554	225,231	0	225,231
Dept of Mines 125	16,400	10,534	5,866	22,266	0	22,266
Commission on Children & Youth 127	20,962	13,595	7,367	28,328	0	28,328
Corrections 131	1,507,514	384,747	1,122,767	2,630,281	0	2,630,281
Board of Podiatric Med Exam 140	1,156	1,013	143	1,299	0	1,299
Board of Chiropractor Exam 145	7,047	3,657	3,390	10,436	0	10,436
Board of Behavioral Health 148	15,093	8,000	7,093	22,185	0	22,185
Univ of Science & Arts 150	48,141	32,586	15,555	63,695	0	63,695
Commerce 160	88,907	55,497	33,410	122,317	0	122,317
Connors State College 165	44,811	27,601	17,210	62,022	0	62,022
Construction Industries Board 170	177,062	84,049	93,013	270,076	0	270,076
Corporation Commission 185	271,150	107,554	163,596	434,745	0	434,745
Board of Cosmetology 190	62,637	50,368	12,269	74,907	0	74,907
Court of Criminal Appeals 199	9,393	4,723	4,670	14,063	0	14,063
JM Davis Museum 204	13,503	7,744	5,759	19,262	0	19,262
Board of Dentistry 215	10,625	4,634	5,991	16,615	0	16,615

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule B - Fixed Costs Proposed

District Courts 219	136,519	15,950	120,569	257,088	0	257,088
District Attorneys Council 220	275,451	65,509	209,942	485,393	0	485,393
East Central University 230	55,781	43,152	12,629	68,409	0	68,409
Eastern OK State College 240	38,927	31,580	7,347	46,273	0	46,273
Redlands CC 241	28,397	18,341	10,056	38,454	0	38,454
Dept of Education 265	342,607	137,145	205,462	548,069	0	548,069
Education TV Authority 266	22,583	10,081	12,502	35,084	0	35,084
Election Board 270	39,418	24,325	15,093	54,511	0	54,511
Educational Quality & Accountability 275	15,111	7,031	8,080	23,192	0	23,192
Funeral Board 285	10,420	4,533	5,887	16,307	0	16,307
Employment Security Commission 290	237,787	113,000	124,787	362,574	0	362,574
Dept of Environmental Quality 292	215,152	109,675	105,477	320,629	0	320,629
Ethics Commission 296	15,042	8,980	6,062	21,105	0	21,105
Auditor & Inspector 300	44,454	13,141	31,313	75,767	0	75,767
Governor 305	13,603	8,935	4,668	18,271	0	18,271
Pardon & Parole Board 306	15,161	8,929	6,232	21,393	0	21,393
Interstate Oil Compact Commission 307	5,115	3,236	1,879	6,995	0	6,995
Bureau of Investigation 308	145,381	84,635	60,746	206,127	0	206,127
Dept of Emergency Mgmt 309	48,882	47,946	936	49,818	0	49,818
Fire Marshal 310	24,172	7,695	16,477	40,650	0	40,650
Firefighters Pens & Ret Sys 315	38,841	16,339	22,502	61,343	0	61,343
Dept of Wildlife Conservation 320	168,667	50,519	118,148	286,815	0	286,815
Office of Disability Concerns 326	9,487	8,239	1,248	10,734	0	10,734
Dept of Health 340	958,084	253,617	704,467	1,662,552	0	1,662,552
Chief Medical Examiner 342	54,287	17,647	36,640	90,927	0	90,927
Examiners of Perfusioinists 343	1,149	814	335	1,484	0	1,484
Dept of Transportation 345	760,582	306,883	453,699	1,214,282	0	1,214,282
Space Industry Dev Authority 346	9,230	5,820	3,410	12,639	0	12,639
Historical Society 350	119,304	39,898	79,406	198,710	0	198,710
Horse Racing Commission 353	43,058	17,286	25,772	68,830	0	68,830
Energy Resources Board 359	8,012	5,061	2,951	10,962	0	10,962
Native American 361	87	2,340	(2,253)	(2,167)	0	(2,167)
Workers Comp Court 369	5,769	5,189	580	6,350	0	6,350
Industrial Finance Authority 370	4,619	2,064	2,555	7,175	0	7,175
Insurance Dept 385	83,834	51,603	32,231	116,065	0	116,065
Comp Source 390	0	241	(241)	(241)	0	(241)
Multiple Injury Trust Fund 391	81,370	43,633	37,737	119,107	0	119,107
Office of Juvenile Affairs 400	193,614	60,231	133,383	326,997	0	326,997
Dept of Labor 405	61,038	34,809	26,229	87,267	0	87,267
Commission of the Land Office 410	41,707	29,161	12,546	54,253	0	54,253
Council on Law Enfc Educ & Trng 415	31,147	13,529	17,618	48,766	0	48,766
Law Enforcement Retirement Sys 416	11,113	6,647	4,466	15,578	0	15,578
Langston University 420	81,812	48,935	32,877	114,689	0	114,689
Senate 421	45,551	9,684	35,867	81,417	0	81,417
House of Representatives 422	63,621	11,071	52,550	116,171	0	116,171
Legislative Service Bureau 423	7,687	3,484	4,203	11,890	0	11,890
Dept of Libraries 430	26,070	14,376	11,694	37,763	0	37,763
Library Record Storage	0	7	(7)	(7)	0	(7)
Lottery Commission 435	39,999	23,760	16,239	56,237	0	56,237
Lt Governor 440	5,964	4,223	1,741	7,704	0	7,704
LP Gas Res, Mrkt & Safety Comm 444	6,973	31	6,942	13,915	0	13,915
LPG Board 445	15,453	7,231	8,222	23,675	0	23,675
Board of Lic Alcohol & Drug Cnsl 448	8,398	3,773	4,625	13,022	0	13,022
Board of Med Licensure & Supr 450	30,612	13,013	17,599	48,212	0	48,212
Mental Health & Substance Abuse 452	800,119	280,071	520,048	1,320,167	0	1,320,167

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule B - Fixed Costs Proposed

Medical Marijuana 455	125,579	NA	NA	125,579	0	125,579
Rogers State University 461	63,539	45,156	18,383	81,923	0	81,923
Murray College 470	62,864	31,954	30,910	93,774	0	93,774
Motor Vehicle Commission 475	7,743	3,977	3,766	11,509	0	11,509
Bureau of Narcotics 477	77,521	26,094	51,427	128,949	0	128,949
NE OK A&M College 480	61,645	38,933	22,712	84,356	0	84,356
Northeastern State University 485	180,318	104,356	75,962	256,281	0	256,281
Northern OK College 490	67,114	46,406	20,708	87,822	0	87,822
Northwestern OK State Univ 505	43,399	36,784	6,615	50,014	0	50,014
Board of Exam for LT Care Admin 509	4,909	4,545	364	5,272	0	5,272
Board of Nursing 510	23,016	10,379	12,637	35,654	0	35,654
OPERS - OK Public Empl Ret Sys 515	170,345	89,295	81,050	251,394	0	251,394
EGID-Emp Grp Ins Board 516	657,495	396,125	261,370	918,865	0	918,865
Board of Exam in Optometry 520	5,809	3,171	2,638	8,447	0	8,447
Board of Osteopathic Exam 525	14,074	7,131	6,943	21,018	0	21,018
Panhandle State University 530	51,920	35,511	16,409	68,330	0	68,330
Rose State College 531	73,495	52,452	21,043	94,539	0	94,539
Peanut Commission 535	0	33	(33)	(33)	0	(33)
OMES HCM	0	200,579	(200,579)	(200,579)	0	(200,579)
Police Pension & Ret Sys 557	24,267	9,954	14,313	38,580	0	38,580
Pharmacy Board 560	26,537	10,972	15,565	42,101	0	42,101
Board Private Vocational Schools 563	5,414	5,455	(41)	5,373	0	5,373
Dept of Tourism & Recreation 566	457,204	228,660	228,544	685,748	0	685,748
Scenic Rivers Commission 568	0	2,328	(2,328)	(2,328)	0	(2,328)
Prof Engineers & Land Surveyors 570	22,532	10,049	12,483	35,016	0	35,016
Board of Psychologists Examiners 575	5,135	3,167	1,968	7,103	0	7,103
Bond Advisor 582	0	4,420	(4,420)	(4,420)	0	(4,420)
Dept of Public Safety 585	395,963	227,365	168,598	564,562	0	564,562
Real Estate Commission 588	20,306	14,145	6,161	26,467	0	26,467
Regents for Higher Education 605	99,139	49,489	49,650	148,789	0	148,789
Univ Ctr of Southern OK 606	164	249	(85)	79	0	79
Regional University System of OK 610	3,049	2,243	806	3,855	0	3,855
Foresters 615	0	7	(7)	(7)	0	(7)
Student Loan 618	22,058	1,265	20,793	42,851	0	42,851
Physician Manpower Trng Comm 619	23,402	7,020	16,382	39,784	0	39,784
Quartz Mountain Center 620	0	522	(522)	(522)	0	(522)
Board of Lic Social Workers 622	10,909	8,613	2,296	13,205	0	13,205
Seminole State College 623	42,543	29,699	12,844	55,386	0	55,386
Secretary of State 625	71,008	48,561	22,447	93,456	0	93,456
OCAST 628	18,374	11,393	6,981	25,355	0	25,355
School of Science & Math 629	20,118	7,389	12,729	32,848	0	32,848
Dept of Securities 630	14,019	7,596	6,423	20,441	0	20,441
Speech-Language Pathology 632	10,346	5,841	4,505	14,850	0	14,850
OKC Comm College 633	97,849	71,691	26,158	124,007	0	124,007
Commission on Consumer Credit 635	25,026	12,708	12,318	37,345	0	37,345
Service Oklahoma 640	273,537	NA	NA	273,537	0	273,537
Conservation Commission 645	57,681	36,472	21,209	78,891	0	78,891
Dept of Veteran Affairs 650	457,167	128,365	328,802	785,969	0	785,969
SE OK State Univ 660	73,672	51,203	22,469	96,140	0	96,140
SW OK State Univ 665	101,888	68,046	33,842	135,730	0	135,730
JD McCarty Center 670	88,756	35,400	53,356	142,112	0	142,112
Self-Ins Grty Fund Board 675	3,166	2,435	731	3,897	0	3,897
Supreme Court 677	75,076	24,046	51,030	126,105	0	126,105
Council on Judicial Complaints 678	3,112	1,803	1,309	4,421	0	4,421
Tax Commission 695	643,084	219,411	423,673	1,066,756	0	1,066,756

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule B - Fixed Costs Proposed

Teachers Retirement System 715	268,517	148,222	120,295	388,811	0	388,811
State Treasurer 740	585,421	565,716	19,705	605,125	0	605,125
Tulsa Comm College 750	162,453	101,486	60,967	223,419	0	223,419
Motor Vehicle & Licensing 751	0	NA	NA	0	0	0
Uniform Building Code Commission 753	9,966	5,194	4,772	14,739	0	14,739
Used Motor Vehicles 755	16,934	13,529	3,405	20,339	0	20,339
Univ Center Ponca City 758	4,275	2,993	1,282	5,557	0	5,557
Univ of Oklahoma 760	835,029	587,241	247,788	1,082,817	0	1,082,817
Univ of OK Law Center 761	6,490	4,662	1,828	8,318	0	8,318
OU Tulsa 765	85	71	14	99	0	99
Univ of OK Health Sciences Center 770	605,893	490,137	115,756	721,648	0	721,648
OUHSC Prof Prac Plan 771	17	431	(414)	(397)	0	(397)
Board of Test Alcohol/Drug 772	11,324	7,484	3,840	15,163	0	15,163
OSU-Osteopathic Medicine 773	48,461	34,747	13,714	62,176	0	62,176
OSU Medical Authority 775	3,568	1,344	2,224	5,793	0	5,793
OSU Veterinary Medicine Authority 776	281	NA	NA	281	0	281
Board of Veterinary Med Examiners 790	11,569	5,824	5,745	17,314	0	17,314
Career & Technology Education 800	117,087	56,538	60,549	177,635	0	177,635
Virtual Charter School Board 803	10,270	4,197	6,073	16,343	0	16,343
Dept of Rehabilitation Services 805	350,499	101,137	249,362	599,861	0	599,861
Health Care Authority 807	310,803	91,522	219,281	530,083	0	530,083
OMES Employee Benefits Dept 815	469	617	(148)	321	0	321
Univ Hospital Authority 825	6,071	2,220	3,851	9,921	0	9,921
Dept of Human Services 830	1,801,691	284,062	1,517,629	3,319,320	0	3,319,320
Water Resources Board 835	96,274	37,784	58,490	154,764	0	154,764
Oklahoma Workforce Commission 840	3	NA	NA	3	0	3
Workers Comp Commission 865	31,999	14,782	17,217	49,216	0	49,216
Wheat Commission 875	0	382	(382)	(382)	0	(382)
Will Rogers Memorial Commission 880	0	9,060	(9,060)	(9,060)	0	(9,060)
Development Finance Authority 900	1,255	557	698	1,953	0	1,953
Capital Board 915	0	927	(927)	(927)	0	(927)
Housing Fin 922	27,704	1,377	26,327	54,031	0	54,031
OK Turnpike Authority 978	144,070	28,108	115,962	260,032	0	260,032
Grand River Dam Authority 980	142,322	24,556	117,766	260,087	0	260,087
Municipal Power Authority 981	16,951	884	16,067	33,018	0	33,018
Other	309,476	76,666	232,810	542,285	0	542,285
CMIA	500	145	355	856	0	856
General Government	28,371	95,577	(67,206)	(38,835)	0	(38,835)
CARES Act	14,944	4,792	10,152	25,096	0	25,096
Total Allocated	27,228,586	12,103,366	14,725,820	41,954,406	0	41,954,406
Direct Billed	4,560					
Unallocated Total	73,093					
Cost Adjustments	106,024,179					
Disallowed Total	36,551,565					
Total Expenditures	169,881,983					

STATE OF OKLAHOMA
FY 2026 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		507,783		0	
Building Costs	0		126,581		0	
OMES Administration	7,924,400	(408,278)	(937,311)		0	
Budget Division	2,526,000	(1,510,502)	(353,988)		0	
Central Accounting	2,362,937	(63,005)	(37,630)		(2,674)	
Financial Center for Excellence	3,104,512		0		0	
OMES DCAM Admin	31,699,462	(31,104,346)	0		0	
Central Purchasing	13,232,099	(1,795,671)	(11,436,428)		0	
Interagency Mail	1,091,546	(661,497)	0		0	
Human Capital Management	10,860,262	(859,369)	(1,007,392)	(73,093)	0	
Civil Services Division	396,222	(11,144)	0		0	
Treasurer (740)	96,684,543	(137,753)	(92,885,794)		(1,886)	
DCAM Facilities Svcs (2000004)						1,058,285
DCAM Risk Mgmt (2000011)						157,772
DCAM Fed Surplus Prop (2000007)						45,078
DCAM Const & Property (2000001)						0
DCAM Central Printing (2000003)						101,425
DCAM Fleet (MP) (2000010)						67,617
DCAM Other						56,350
Agency Business Svcs (ABS)						106,726
Shared Payroll Services						70,697
OMES ISD						4,743,624
OSU 010						923,960
OSU Exp Station 011						23,263
OSU Extension Div 012						13,392
OSU Tech Branch 013						18,213
OSU Veterinary Medicine 014						22,942
OSU Ok City 015						10,444
OSU Tulsa 016						8,162
Accountancy Board 020						15,188
Abstractors Board 022						4,828
Military Dept 025						168,550
ABLE 030						37,405
Boll Weevil 039						8,256
Agriculture Food & Forestry 040						166,960
Western OK State College 041						35,840
Anatomical Board 044						0
Board of Architects 045						11,097
Indigents Defense System 047						75,659
Attorney General 049						105,332
Arts Council 055						20,174
Aeronautics Commission 060						14,862
Banking Dept 065						24,586
Broadband 085						24,357
Bldg Bonds Commission 091						0
Tobacco Settlement Trust 092						20,808
Cameron University 100						90,027
Capital Improvements Authority 105						16,596
Carl Albert State College 108						60,490
Univ of Central OK 120						193,676
Dept of Mines 125						16,400
Commission on Children & Youth 127						20,962

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Corrections 131						1,507,514
Board of Podiatric Med Exam 140						1,156
Board of Chiropractor Exam 145						7,047
Board of Behavioral Health 148						15,093
Univ of Science & Arts 150						48,141
Commerce 160						88,907
Connors State College 165						44,811
Construction Industries Board 170						177,062
Corporation Commission 185						271,150
Board of Cosmetology 190						62,637
Court of Criminal Appeals 199						9,393
JM Davis Museum 204						13,503
Board of Dentistry 215						10,625
District Courts 219						136,519
District Attorneys Council 220						275,451
East Central University 230						55,781
Eastern OK State College 240						38,927
Redlands CC 241						28,397
Dept of Education 265						342,607
Education TV Authority 266						22,583
Election Board 270						39,418
Educational Quality & Accountability 275						15,111
Funeral Board 285						10,420
Employment Security Commission 290						237,787
Dept of Environmental Quality 292						215,152
Ethics Commission 296						15,042
Auditor & Inspector 300						44,454
Governor 305						13,603
Pardon & Parole Board 306						15,161
Interstate Oil Compact Commission 307						5,115
Bureau of Investigation 308						145,381
Dept of Emergency Mgmt 309						48,882
Fire Marshal 310						24,172
Firefighters Pens & Ret Sys 315						38,841
Dept of Wildlife Conservation 320						168,667
Office of Disability Concerns 326						9,487
Dept of Health 340						958,084
Chief Medical Examiner 342						54,287
Examiners of Perfusionists 343						1,149
Dept of Transportation 345						760,582
Space Industry Dev Authority 346						9,230
Historical Society 350						119,304
Horse Racing Commission 353						43,058
Energy Resources Board 359						8,012
Native American 361						87
Workers Comp Court 369						5,769
Industrial Finance Authority 370						4,619
Insurance Dept 385						83,834
Comp Source 390						0
Multiple Injury Trust Fund 391						81,370
Office of Juvenile Affairs 400						193,614
Dept of Labor 405						61,038
Commission of the Land Office 410						41,707

STATE OF OKLAHOMA
FY 2026 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						31,147
Law Enforcement Retirement Sys 416						11,113
Langston University 420						81,812
Senate 421						45,551
House of Representatives 422						63,621
Legislative Service Bureau 423						7,687
Dept of Libraries 430						26,070
Library Record Storage						0
Lottery Commission 435						39,999
Lt Governor 440						5,964
LP Gas Res, Mrkt & Safety Comm 444						6,973
LPG Board 445						15,453
Board of Lic Alcohol & Drug Cnsl 448						8,398
Board of Med Licensure & Supr 450						30,612
Mental Health & Substance Abuse 452						800,119
Medical Marijuana 455						125,579
Rogers State University 461						63,539
Murray College 470						62,864
Motor Vehicle Commission 475						7,743
Bureau of Narcotics 477						77,521
NE OK A&M College 480						61,645
Northeastern State University 485						180,318
Northern OK College 490						67,114
Northwestern OK State Univ 505						43,399
Board of Exam for LT Care Admin 509						4,909
Board of Nursing 510						23,016
OPERS - OK Public Empl Ret Sys 515						170,345
EGID-Emp Grp Ins Board 516						657,495
Board of Exam in Optometry 520						5,809
Board of Osteopathic Exam 525						14,074
Panhandle State University 530						51,920
Rose State College 531						73,495
Peanut Commission 535						0
OMES HCM						0
Police Pension & Ret Sys 557						24,267
Pharmacy Board 560						26,537
Board Private Vocational Schools 563						5,414
Dept of Tourism & Recreation 566						457,204
Scenic Rivers Commission 568						0
Prof Engineers & Land Surveyors 570						22,532
Board of Psychologists Examiners 575						5,135
Bond Advisor 582						0
Dept of Public Safety 585						395,963
Real Estate Commission 588						20,306
Regents for Higher Education 605						99,139
Univ Ctr of Southern OK 606						164
Regional University System of OK 610						3,049
Foresters 615						0
Student Loan 618						22,058
Physician Manpower Trng Comm 619						23,402
Quartz Mountain Center 620						0
Board of Lic Social Workers 622						10,909
Seminole State College 623						42,543

STATE OF OKLAHOMA
FY 2026 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						71,008
OCAST 628						18,374
School of Science & Math 629						20,118
Dept of Securities 630						14,019
Speech-Language Pathology 632						10,346
OKC Comm College 633						97,849
Commission on Consumer Credit 635						25,026
Service Oklahoma 640						273,537
Conservation Commission 645						57,681
Dept of Veteran Affairs 650						457,167
SE OK State Univ 660						73,672
SW OK State Univ 665						101,888
JD McCarty Center 670						88,756
Self-Ins Grty Fund Board 675						3,166
Supreme Court 677						75,076
Council on Judicial Complaints 678						3,112
Tax Commission 695						643,084
Teachers Retirement System 715						268,517
State Treasurer 740						585,421
Tulsa Comm College 750						162,453
Motor Vehicle & Licensing 751						0
Uniform Building Code Commission 753						9,966
Used Motor Vehicles 755						16,934
Univ Center Ponca City 758						4,275
Univ of Oklahoma 760						835,029
Univ of OK Law Center 761						6,490
OU Tulsa 765						85
Univ of OK Health Sciences Center 770						605,893
OUHSC Prof Prac Plan 771						17
Board of Test Alcohol/Drug 772						11,324
OSU-Osteopathic Medicine 773						48,461
OSU Medical Authority 775						3,568
OSU Veterinary Medicine Authority 776						281
Board of Veterinary Med Examiners 790						11,569
Career & Technology Education 800						117,087
Virtual Charter School Board 803						10,270
Dept of Rehabilitation Services 805						350,499
Health Care Authority 807						310,803
OMES Employee Benefits Dept 815						469
Univ Hospital Authority 825						6,071
Dept of Human Services 830						1,801,691
Water Resources Board 835						96,274
Oklahoma Workforce Commission 840						3
Workers Comp Commission 865						31,999
Wheat Commission 875						0
Will Rogers Memorial Commission 880						0
Development Finance Authority 900						1,255
Capital Board 915						0
Housing Fin 922						27,704
OK Turnpike Authority 978						144,070
Grand River Dam Authority 980						142,322
Municipal Power Authority 981						16,951
Other						309,476

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
CMIA						500
General Government						28,371
CARES Act						14,944
Totals	169,881,983	(36,551,565)	(106,024,179)	(73,093)	(4,560)	27,228,586

Deviation: 0

STATE OF OKLAHOMA
FY 2026 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
8.4.6 Assessment	Number of Hours Auditing	Department Records
8.4.7 Compliance	Exclusive to ISD	Department Records
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 Management		
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
10.4.3 Shared Payroll Services	Exclusive Allocation to Shared Payroll Services	Exclusive Allocation
10.4.4 Statewide Payroll Services	Number of FTE Positions by Agency	Full-Time Equivalent Position Report
10.4.5 Statewide HCM	FTE by Agency - Excl Higher Ed	OMES Reports
10.4.6 090 HCM	Number of FTEs in OMES Divisions	OMES Personnel Records

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
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)		
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 2026 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 2026 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	507,783			
Total Departmental Cost	507,783			507,783
Adjustments:				
Total To Be Allocated:	507,783			507,783

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	G&A	Equipment Depreciation
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Cost Adjustments			
Equipment Depreciation	507,783	0	507,783
<hr/>			
Functional Cost	507,783	0	507,783
<hr/>			
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	507,783	0	507,783
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Equipment Depreciation			
Schedule .3 Total	507,783	0	507,783

STATE OF OKLAHOMA
FY 2026 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	0.445671	2,263		2,263		2,263
Interagency Mail	4,916	0.961350	4,882		4,882		4,882
Human Capital Management	137	0.026791	136		136		136
Treasurer (740)	504,032	98.566188	500,502		500,502		500,502
Schedule .4 Total for Equipment Depreciation	511,364	100.000000	507,783		507,783	0	507,783

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Depreciation
OMES Administration	2,263	2,263
Interagency Mail	4,882	4,882
Human Capital Management	136	136
Treasurer (740)	500,502	500,502
Direct Bill	0	0
Total	507,783	507,783

**STATE OF OKLAHOMA
FY 2026 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 2026 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	126,581			
Total Departmental Cost	126,581			126,581
Adjustments:				
Total To Be Allocated:	126,581			126,581

STATE OF OKLAHOMA
FY 2026 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	126,581	0	126,581
<hr/>			
Functional Cost	126,581	0	126,581
<hr/>			
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	126,581	0	126,581
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Building Costs			
Schedule .3 Total	126,581	0	126,581

STATE OF OKLAHOMA
FY 2026 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	36,637	28.943294	36,637		36,637		36,637
Treasurer (740)	73,744	58.257888	73,743		73,743		73,743
DCAM Facilities Svcs (2000004)	16,201	12.798818	16,201		16,201		16,201
Schedule .4 Total for Building Costs	126,582	100.000000	126,581		126,581	0	126,581

Allocation Basis: Allowable Building Occupancy Costs by Central Service Department

Allocation Source: Building Rent Worksheets

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Building Costs

Receiving Department	Total	Building Costs
OMES Administration	36,637	36,637
Treasurer (740)	73,743	73,743
DCAM Facilities Svcs (2000004)	16,201	16,201
Direct Bill	0	0
Total	126,581	126,581

**STATE OF OKLAHOMA
FY 2026 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.

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 2026 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:	7,924,400			7,924,400
Deductions:				
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	-174,495			
Salaries over Cap	-233,783			
Total Deductions:	-408,278			-408,278
Cost Adjustments:				
Deduct Direct Costs	-937,311			
Total Departmental Cost Adjustments:	-937,311			-937,311
Inbound Costs:				
Equipment Depreciation	2,263		2,263	
Building Costs	36,637		36,637	
OMES Administration		241,057	241,057	
Budget Division		16,042	16,042	
Central Accounting		51,014	51,014	
Financial Center for Excellence		67,435	67,435	
Central Purchasing		5,016	5,016	
Interagency Mail		13,708	13,708	
Human Capital Management		306,071	306,071	
Civil Services Division		9,831	9,831	
Treasurer (740)		116,324	116,324	
Total Allocated Additions:	38,900	826,499	865,399	865,399
Total To Be Allocated:	6,617,711	826,499		7,444,210

STATE OF OKLAHOMA
FY 2026 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	4,370,358	0	4,370,358	0	0
<hr/>					
Other Expense & Cost					
Professional Services	2,881,700	0	2,050,989	830,711	0
Intra/Interagency Pymnts-Prof Svcs	7,577	0	7,577	0	0
Travel Reimbursements	638	0	638	0	0
Travel Direct Purchase	1,749	0	1,749	0	0
Misc. Administrative Expenses	117,259	0	10,659	106,600	0
Rent Expense	114,250	0	114,250	0	0
*Rent Expense - Unallowed	0	0	0	0	0
Maintenance & Repair Expense	2,578	0	2,578	0	0
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	15,912	0	15,912	0	0
Shop Expense	0	0	0	0	0
Office Furniture and Equipment	3,643	0	3,643	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
Loans,Taxes,Other Disbursements	0	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
Other	458	0	458	0	0
*OPERS DC contribution to DB	174,495	0	0	0	0
*Salaries over Cap	233,783	0	0	0	0
<hr/>					
Departmental Total					
Expenditures Per Financial Statement	7,924,400				
<hr/>					
Deductions					
*Total Disallowed Costs	(408,278)	0	0	0	0
<hr/>					
Cost Adjustments					
Deduct Direct Costs	(937,311)	0	0	(937,311)	0
<hr/>					
Functional Cost	6,578,811	0	6,578,811	0	0
<hr/>					
Allocation Step 1					
Inbound - All Others	38,900	0	38,900	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,617,711	0	6,617,711	0	0
<hr/>					
Allocation Step 2					
Inbound - Budget Division	16,042	0	16,042	0	0
Inbound - Central Accounting	51,014	0	51,014	0	0
Inbound - Central Purchasing	5,016	0	5,016	0	0
Inbound - Human Capital Management	306,071	0	306,071	0	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department OMES Administration

	Total	G&A	Administration	General Government	CARES Act
Inbound - Treasurer (740)	116,324	0	116,324	0	0
Inbound - All Others	332,030	0	332,030	0	0
2nd Allocation	826,499	0	826,499	0	0
Total For OMES Administration					
Schedule .3 Total	7,444,210	0	7,444,210	0	0

STATE OF OKLAHOMA
FY 2026 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	43.50	3.642606	241,057		241,057		241,057
Budget Division	11.00	0.921119	60,957		60,957	7,901	68,858
Central Accounting	20.00	1.674761	110,831		110,831	14,365	125,196
OMES DCAM Admin	6.00	0.502428	33,249		33,249	4,310	37,559
Central Purchasing	54.00	4.521856	299,243		299,243	38,786	338,029
Interagency Mail	8.00	0.669905	44,332		44,332	5,746	50,078
Human Capital Management	60.40	5.057779	334,709		334,709	43,383	378,092
DCAM Facilities Svcs (2000004)	92.47	7.743259	512,426		512,426	66,417	578,844
DCAM Risk Mgmt (2000011)	14.00	1.172333	77,582		77,582	10,056	87,637
DCAM Fed Surplus Prop (2000007)	4.00	0.334952	22,166		22,166	2,873	25,039
DCAM Central Printing (2000003)	9.00	0.753643	49,874		49,874	6,464	56,338
DCAM Fleet (MP) (2000010)	6.00	0.502428	33,249		33,249	4,310	37,559
DCAM Other	5.00	0.418690	27,708		27,708	3,591	31,299
Agency Business Svcs (ABS)	16.00	1.339809	88,665		88,665	11,492	100,157
OMES ISD	706.95	59.198627	3,917,594		3,917,594	507,772	4,425,366
EGID-Emp Grp Ins Board 516	91.88	7.693854	509,157		509,157	65,994	575,151
Other	46.00	3.851951	254,911		254,911	33,040	287,951
Schedule .4 Total for Administration	1,194.20	100.000000	6,617,711		6,617,711	826,499	7,444,210

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

STATE OF OKLAHOMA
FY 2026 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	0		0		0
Schedule .4 Total for General Government	100	100.000000	0		0	0	0

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



STATE OF OKLAHOMA
FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department OMES Administration

Receiving Department	Total	Administration	General Government	CARES Act
OMES Administration	241,057	241,057	0	0
Budget Division	68,858	68,858	0	0
Central Accounting	125,196	125,196	0	0
OMES DCAM Admin	37,559	37,559	0	0
Central Purchasing	338,029	338,029	0	0
Interagency Mail	50,078	50,078	0	0
Human Capital Management	378,092	378,092	0	0
DCAM Facilities Svcs (2000004)	578,844	578,844	0	0
DCAM Risk Mgmt (2000011)	87,637	87,637	0	0
DCAM Fed Surplus Prop (2000007)	25,039	25,039	0	0
DCAM Central Printing (2000003)	56,338	56,338	0	0
DCAM Fleet (MP) (2000010)	37,559	37,559	0	0
DCAM Other	31,299	31,299	0	0
Agency Business Svcs (ABS)	100,157	100,157	0	0
OMES ISD	4,425,366	4,425,366	0	0
EGID-Emp Grp Ins Board 516	575,151	575,151	0	0
Other	287,951	287,951	0	0
Direct Bill	0	0	0	0
Total	7,444,210	7,444,210	0	0

**STATE OF OKLAHOMA
FY 2026 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 assistance to individual agencies by a budget analyst prior to budget review hearings to prepare agency budgets. This division also makes allotments, prepares and maintains uniform budget and accounting classifications, and processes 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.

STATE OF OKLAHOMA
FY 2026 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:	2,526,000			2,526,000
Deductions:				
Professional Services-not allocated	-1,475,796			
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	-34,706			
Total Deductions:	-1,510,502			-1,510,502
Cost Adjustments:				
Deduct Direct Costs	-353,988			
Total Departmental Cost Adjustments:	-353,988			-353,988
Inbound Costs:				
OMES Administration	60,957	7,901	68,858	
Human Capital Management		4,460	4,460	
Total Allocated Additions:	60,957	12,360	73,317	73,317
Total To Be Allocated:	722,467	12,360		734,827

STATE OF OKLAHOMA
FY 2026 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	682,807	4,029	300,298	121,881	243,216
Other Expense & Cost					
Professional Services	246,097	1,481	110,397	44,807	89,412
*Professional Services-not allocated	1,475,796	0	0	0	0
Intra/Interagency Pymnts-Prof Svcs	1,395	8	626	254	507
Travel Reimbursements	0	0	0	0	0
Travel Direct Purchase	0	0	0	0	0
Misc. Administrative Expenses	29,296	176	13,142	5,335	10,643
Misc Admin Expense-Budget Activity	27,800	0	27,800	0	0
Rent Expense	25,710	154	11,534	4,682	9,340
*Rent Expense - Unallowed	0	0	0	0	0
Maintenance & Repair Expense	247	1	111	45	90
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	2,146	13	962	391	780
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	0	0	0	0	0
*OPERS DC contribution to DB	34,706	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,526,000				
Deductions					
*Total Disallowed Costs	(1,510,502)	0	0	0	0
Cost Adjustments					
Deduct Direct Costs	(353,988)	0	0	0	(353,988)
Functional Cost	661,510	5,862	464,870	177,395	0
Allocation Step 1					
Inbound - All Others	60,957	360	26,809	10,881	21,713
Reallocate Admin Costs		(6,222)	2,752	1,117	2,229
Unallocated Costs	0	0	0	0	0
1st Allocation	722,467	0	494,431	189,393	23,942
Allocation Step 2					
Inbound - All Others	12,360	73	5,436	2,206	4,403
Reallocate Admin Costs		(73)	32	13	26
Unallocated Costs	0	0	0	0	0
2nd Allocation	12,360	0	5,468	2,219	4,429

STATE OF OKLAHOMA
FY 2026 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	734,827	0	499,900	191,613	28,371

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Budget Division

CARES Act

Wages & Benefits	
Salaries & Wages	13,383
Other Expense & Cost	
Professional Services	0
*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	0
Functional Cost	13,383
Allocation Step 1	
Inbound - All Others	1,195
Reallocate Admin Costs	123
Unallocated Costs	0
1st Allocation	14,700
Allocation Step 2	
Inbound - All Others	242
Reallocate Admin Costs	1
Unallocated Costs	0
2nd Allocation	244

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Budget Division

CARES Act

Total For Budget Division	
Schedule .3 Total	14,944

STATE OF OKLAHOMA
FY 2026 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	4,800.06	2.041840	10,096		10,096		10,096
Civil Services Division	436.37	0.185622	918		918	10	928
Treasurer (740)	4,444.91	1.890767	9,349		9,349	106	9,454
Accountancy Board 020	900.17	0.382913	1,893		1,893	21	1,915
Abstractors Board 022	900.17	0.382913	1,893		1,893	21	1,915
Military Dept 025	1,439.66	0.612400	3,028		3,028	34	3,062
ABLE 030	1,168.11	0.496888	2,457		2,457	28	2,485
Boll Weevil 039	1,976.38	0.840709	4,157		4,157	47	4,204
Agriculture Food & Forestry 040	10,511.49	4.471353	22,108		22,108	251	22,359
Board of Architects 045	988.19	0.420354	2,078		2,078	23	2,102
Indigents Defense System 047	1,151.73	0.489921	2,422		2,422	27	2,450
Attorney General 049	1,727.59	0.734879	3,633		3,633	41	3,674
Arts Council 055	1,930.41	0.821154	4,060		4,060	46	4,106
Aeronautics Commission 060	1,309.11	0.556867	2,753		2,753	31	2,784
Banking Dept 065	1,164.22	0.495234	2,449		2,449	28	2,476
Broadband 085	4,363.69	1.856218	9,178		9,178	104	9,281
Tobacco Settlement Trust 092	457.09	0.194436	961		961	11	972
Capital Improvements Authority 105	1,745.48	0.742489	3,671		3,671	41	3,713
Dept of Mines 125	1,376.01	0.585324	2,894		2,894	33	2,927
Commission on Children & Youth 127	1,907.67	0.811481	4,012		4,012	45	4,057
Corrections 131	3,167.26	1.347283	6,661		6,661	75	6,737
Board of Podiatric Med Exam 140	91.42	0.038888	192		192	2	194
Board of Chiropractor Exam 145	228.54	0.097216	481		481	5	486
Board of Behavioral Health 148	228.54	0.097216	481		481	5	486
Commerce 160	7,128.35	3.032244	14,992		14,992	169	15,162
Construction Industries Board 170	1,309.11	0.556867	2,753		2,753	31	2,784
Corporation Commission 185	5,436.77	2.312683	11,435		11,435	129	11,564
Board of Cosmetology 190	381.53	0.162294	802		802	9	811
Court of Criminal Appeals 199	143.97	0.061242	303		303	3	306
JM Davis Museum 204	2,188.16	0.930795	4,602		4,602	52	4,654
Board of Dentistry 215	228.54	0.097216	481		481	5	486
District Courts 219	1,151.73	0.489921	2,422		2,422	27	2,450
District Attorneys Council 220	2,303.46	0.979841	4,845		4,845	55	4,899
Dept of Education 265	8,043.38	3.421477	16,917		16,917	191	17,108
Education TV Authority 266	321.74	0.136861	677		677	8	684
Election Board 270	1,745.48	0.742489	3,671		3,671	41	3,713
Educational Quality & Accountability 275	643.47	0.273718	1,353		1,353	15	1,369
Funeral Board 285	381.53	0.162294	802		802	9	811
Employment Security Commission 290	2,424.75	1.031435	5,100		5,100	58	5,157
Dept of Environmental Quality 292	5,436.77	2.312683	11,435		11,435	129	11,564
Ethics Commission 296	1,309.11	0.556867	2,753		2,753	31	2,784
Auditor & Inspector 300	872.74	0.371244	1,836		1,836	21	1,856
Governor 305	872.74	0.371244	1,836		1,836	21	1,856
Pardon & Parole Board 306	143.97	0.061242	303		303	3	306
Interstate Oil Compact Commission 307	449.74	0.191310	946		946	11	957
Bureau of Investigation 308	575.86	0.244958	1,211		1,211	14	1,225
Dept of Emergency Mgmt 309	1,439.66	0.612400	3,028		3,028	34	3,062
Fire Marshal 310	143.97	0.061242	303		303	3	306
Firefighters Pens & Ret Sys 315	580.21	0.246809	1,220		1,220	14	1,234
Dept of Wildlife Conservation 320	5,436.77	2.312683	11,435		11,435	129	11,564
Office of Disability Concerns 326	1,907.67	0.811481	4,012		4,012	45	4,057
Dept of Health 340	8,227.58	3.499832	17,304		17,304	195	17,500

STATE OF OKLAHOMA
FY 2026 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	457.09	0.194436	961		961	11	972
Examiners of Perfusionists 343	274.25	0.116660	577		577	7	583
Dept of Transportation 345	4,363.69	1.856218	9,178		9,178	104	9,281
Space Industry Dev Authority 346	436.37	0.185622	918		918	10	928
Historical Society 350	5,436.77	2.312683	11,435		11,435	129	11,564
Horse Racing Commission 353	2,188.16	0.930795	4,602		4,602	52	4,654
Energy Resources Board 359	449.74	0.191310	946		946	11	957
Workers Comp Court 369	563.81	0.239832	1,186		1,186	13	1,199
Industrial Finance Authority 370	988.19	0.420354	2,078		2,078	23	2,102
Insurance Dept 385	1,075.52	0.457503	2,262		2,262	26	2,288
Multiple Injury Trust Fund 391	2,753.47	1.171266	5,791		5,791	65	5,856
Office of Juvenile Affairs 400	3,815.33	1.622958	8,024		8,024	91	8,115
Dept of Labor 405	1,907.67	0.811481	4,012		4,012	45	4,057
Commission of the Land Office 410	321.74	0.136861	677		677	8	684
Council on Law Enfc Educ & Trng 415	1,151.73	0.489921	2,422		2,422	27	2,450
Law Enforcement Retirement Sys 416	580.21	0.246809	1,220		1,220	14	1,234
Senate 421	436.37	0.185622	918		918	10	928
House of Representatives 422	436.37	0.185622	918		918	10	928
Legislative Service Bureau 423	436.37	0.185622	918		918	10	928
Dept of Libraries 430	643.47	0.273718	1,353		1,353	15	1,369
Lottery Commission 435	613.01	0.260761	1,289		1,289	15	1,304
Lt Governor 440	436.37	0.185622	918		918	10	928
LPG Board 445	449.74	0.191310	946		946	11	957
Board of Lic Alcohol & Drug Cnsl 448	381.53	0.162294	802		802	9	811
Board of Med Licensure & Supr 450	91.42	0.038888	192		192	2	194
Mental Health & Substance Abuse 452	6,399.23	2.722092	13,459		13,459	152	13,611
Motor Vehicle Commission 475	436.37	0.185622	918		918	10	928
Bureau of Narcotics 477	1,151.73	0.489921	2,422		2,422	27	2,450
Board of Exam for LT Care Admin 509	228.54	0.097216	481		481	5	486
Board of Nursing 510	457.09	0.194436	961		961	11	972
OPERS - OK Public Empl Ret Sys 515	580.21	0.246809	1,220		1,220	14	1,234
Board of Exam in Optometry 520	228.54	0.097216	481		481	5	486
Board of Osteopathic Exam 525	228.54	0.097216	481		481	5	486
Police Pension & Ret Sys 557	580.21	0.246809	1,220		1,220	14	1,234
Pharmacy Board 560	457.09	0.194436	961		961	11	972
Board Private Vocational Schools 563	965.21	0.410579	2,030		2,030	23	2,053
Dept of Tourism & Recreation 566	8,752.65	3.723185	18,409		18,409	208	18,616
Prof Engineers & Land Surveyors 570	988.19	0.420354	2,078		2,078	23	2,102
Board of Psychologists Examiners 575	381.53	0.162294	802		802	9	811
Dept of Public Safety 585	3,743.12	1.592241	7,873		7,873	89	7,961
Real Estate Commission 588	273.71	0.116430	576		576	6	582
Regents for Higher Education 605	4,826.03	2.052887	10,150		10,150	115	10,265
Physician Manpower Trng Comm 619	4,570.88	1.944352	9,614		9,614	109	9,722
Board of Lic Social Workers 622	381.53	0.162294	802		802	9	811
Secretary of State 625	436.37	0.185622	918		918	10	928
OCAST 628	1,930.41	0.821154	4,060		4,060	46	4,106
School of Science & Math 629	321.74	0.136861	677		677	8	684
Dept of Securities 630	449.74	0.191310	946		946	11	957
Speech-Language Pathology 632	228.54	0.097216	481		481	5	486
Commission on Consumer Credit 635	273.71	0.116430	576		576	6	582
Service Oklahoma 640	872.74	0.371244	1,836		1,836	21	1,856
Conservation Commission 645	6,000.63	2.552536	12,621		12,621	142	12,763

STATE OF OKLAHOMA
FY 2026 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	4,570.88	1.944352	9,614		9,614	109	9,722
JD McCarty Center 670	1,907.67	0.811481	4,012		4,012	45	4,057
Self-Ins Grty Fund Board 675	988.19	0.420354	2,078		2,078	23	2,102
Supreme Court 677	1,439.66	0.612400	3,028		3,028	34	3,062
Council on Judicial Complaints 678	143.97	0.061242	303		303	3	306
Tax Commission 695	5,539.73	2.356479	11,651		11,651	132	11,783
Teachers Retirement System 715	580.21	0.246809	1,220		1,220	14	1,234
Uniform Building Code Commission 753	436.37	0.185622	918		918	10	928
Used Motor Vehicles 755	436.37	0.185622	918		918	10	928
Board of Test Alcohol/Drug 772	228.54	0.097216	481		481	5	486
OSU Medical Authority 775	457.09	0.194436	961		961	11	972
Board of Veterinary Med Examiners 790	988.19	0.420354	2,078		2,078	23	2,102
Career & Technology Education 800	1,608.68	0.684297	3,383		3,383	38	3,422
Virtual Charter School Board 803	321.74	0.136861	677		677	8	684
Dept of Rehabilitation Services 805	3,815.33	1.622958	8,024		8,024	91	8,115
Health Care Authority 807	6,399.23	2.722092	13,459		13,459	152	13,611
Univ Hospital Authority 825	1,828.35	0.777740	3,845		3,845	43	3,889
Dept of Human Services 830	5,723.00	2.434439	12,037		12,037	136	12,173
Water Resources Board 835	10,195.93	4.337125	21,444		21,444	242	21,686
Workers Comp Commission 865	563.81	0.239832	1,186		1,186	13	1,199
OK Turnpike Authority 978	436.37	0.185622	918		918	10	928
Schedule .4 Total for Budget Assistance	235,085.01	100.000000	494,431		494,431	5,468	499,900

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

STATE OF OKLAHOMA
FY 2026 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	27	3.139557	5,947		5,947		5,947
Treasurer (740)	11	1.279070	2,422		2,422	29	2,452
OSU 010	1	0.116279	220		220	3	223
OSU Exp Station 011	1	0.116279	220		220	3	223
OSU Extension Div 012	1	0.116279	220		220	3	223
OSU Tech Branch 013	1	0.116279	220		220	3	223
OSU Veterinary Medicine 014	1	0.116279	220		220	3	223
OSU Ok City 015	1	0.116279	220		220	3	223
OSU Tulsa 016	3	0.348837	661		661	8	669
Accountancy Board 020	1	0.116279	220		220	3	223
Abstractors Board 022	1	0.116279	220		220	3	223
Military Dept 025	22	2.558140	4,845		4,845	59	4,904
ABLE 030	3	0.348837	661		661	8	669
Boll Weevil 039	1	0.116279	220		220	3	223
Agriculture Food & Forestry 040	16	1.860465	3,524		3,524	43	3,566
Western OK State College 041	3	0.348837	661		661	8	669
Board of Architects 045	1	0.116279	220		220	3	223
Indigents Defense System 047	19	2.209302	4,184		4,184	51	4,235
Attorney General 049	20	2.325581	4,404		4,404	53	4,458
Arts Council 055	8	0.930233	1,762		1,762	21	1,783
Aeronautics Commission 060	3	0.348837	661		661	8	669
Banking Dept 065	1	0.116279	220		220	3	223
Broadband 085	26	3.023256	5,726		5,726	70	5,796
Tobacco Settlement Trust 092	7	0.813953	1,542		1,542	19	1,560
Cameron University 100	2	0.232558	440		440	5	446
Capital Improvements Authority 105	7	0.813953	1,542		1,542	19	1,560
Carl Albert State College 108	3	0.348837	661		661	8	669
Univ of Central OK 120	3	0.348837	661		661	8	669
Dept of Mines 125	1	0.116279	220		220	3	223
Commission on Children & Youth 127	6	0.697674	1,321		1,321	16	1,337
Corrections 131	14	1.627907	3,083		3,083	37	3,120
Board of Podiatric Med Exam 140	1	0.116279	220		220	3	223
Board of Chiropractor Exam 145	4	0.465116	881		881	11	892
Board of Behavioral Health 148	3	0.348837	661		661	8	669
Univ of Science & Arts 150	2	0.232558	440		440	5	446
Commerce 160	14	1.627907	3,083		3,083	37	3,120
Connors State College 165	7	0.813953	1,542		1,542	19	1,560
Construction Industries Board 170	2	0.232558	440		440	5	446
Corporation Commission 185	9	1.046512	1,982		1,982	24	2,006
Board of Cosmetology 190	1	0.116279	220		220	3	223
Court of Criminal Appeals 199	5	0.581395	1,101		1,101	13	1,114
JM Davis Museum 204	4	0.465116	881		881	11	892
Board of Dentistry 215	1	0.116279	220		220	3	223
District Courts 219	3	0.348837	661		661	8	669
District Attorneys Council 220	18	2.093023	3,964		3,964	48	4,012
East Central University 230	1	0.116279	220		220	3	223
Eastern OK State College 240	2	0.232558	440		440	5	446
Redlands CC 241	2	0.232558	440		440	5	446
Dept of Education 265	20	2.325581	4,404		4,404	53	4,458
Education TV Authority 266	5	0.581395	1,101		1,101	13	1,114
Election Board 270	6	0.697674	1,321		1,321	16	1,337
Educational Quality & Accountability 275	5	0.581395	1,101		1,101	13	1,114

STATE OF OKLAHOMA
FY 2026 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
Funeral Board 285	1	0.116279	220		220	3	223
Employment Security Commission 290	8	0.930233	1,762		1,762	21	1,783
Dept of Environmental Quality 292	10	1.162791	2,202		2,202	27	2,229
Ethics Commission 296	5	0.581395	1,101		1,101	13	1,114
Auditor & Inspector 300	7	0.813953	1,542		1,542	19	1,560
Governor 305	6	0.697674	1,321		1,321	16	1,337
Pardon & Parole Board 306	5	0.581395	1,101		1,101	13	1,114
Interstate Oil Compact Commission 307	1	0.116279	220		220	3	223
Bureau of Investigation 308	2	0.232558	440		440	5	446
Dept of Emergency Mgmt 309	19	2.209302	4,184		4,184	51	4,235
Fire Marshal 310	5	0.581395	1,101		1,101	13	1,114
Firefighters Pens & Ret Sys 315	1	0.116279	220		220	3	223
Dept of Wildlife Conservation 320	4	0.465116	881		881	11	892
Office of Disability Concerns 326	8	0.930233	1,762		1,762	21	1,783
Dept of Health 340	18	2.093023	3,964		3,964	48	4,012
Chief Medical Examiner 342	5	0.581395	1,101		1,101	13	1,114
Examiners of Perfusioinists 343	1	0.116279	220		220	3	223
Dept of Transportation 345	25	2.906977	5,506		5,506	67	5,572
Space Industry Dev Authority 346	4	0.465116	881		881	11	892
Historical Society 350	15	1.744186	3,303		3,303	40	3,343
Horse Racing Commission 353	3	0.348837	661		661	8	669
Energy Resources Board 359	1	0.116279	220		220	3	223
Workers Comp Court 369	2	0.232558	440		440	5	446
Industrial Finance Authority 370	1	0.116279	220		220	3	223
Insurance Dept 385	3	0.348837	661		661	8	669
Multiple Injury Trust Fund 391	3	0.348837	661		661	8	669
Office of Juvenile Affairs 400	14	1.627907	3,083		3,083	37	3,120
Dept of Labor 405	4	0.465116	881		881	11	892
Commission of the Land Office 410	5	0.581395	1,101		1,101	13	1,114
Council on Law Enfc Educ & Trng 415	7	0.813953	1,542		1,542	19	1,560
Law Enforcement Retirement Sys 416	1	0.116279	220		220	3	223
Langston University 420	1	0.116279	220		220	3	223
Senate 421	3	0.348837	661		661	8	669
House of Representatives 422	3	0.348837	661		661	8	669
Legislative Service Bureau 423	3	0.348837	661		661	8	669
Dept of Libraries 430	16	1.860465	3,524		3,524	43	3,566
Lottery Commission 435	2	0.232558	440		440	5	446
Lt Governor 440	7	0.813953	1,542		1,542	19	1,560
LPG Board 445	5	0.581395	1,101		1,101	13	1,114
Board of Lic Alcohol & Drug Cnsl 448	1	0.116279	220		220	3	223
Board of Med Licensure & Supr 450	1	0.116279	220		220	3	223
Mental Health & Substance Abuse 452	20	2.325581	4,404		4,404	53	4,458
Medical Marijuana 455	6	0.697674	1,321		1,321	16	1,337
Rogers State University 461	2	0.232558	440		440	5	446
Murray College 470	3	0.348837	661		661	8	669
Motor Vehicle Commission 475	1	0.116279	220		220	3	223
Bureau of Narcotics 477	3	0.348837	661		661	8	669
NE OK A&M College 480	2	0.232558	440		440	5	446
Northeastern State University 485	1	0.116279	220		220	3	223
Northern OK College 490	1	0.116279	220		220	3	223
Northwestern OK State Univ 505	4	0.465116	881		881	11	892
Board of Exam for LT Care Admin 509	1	0.116279	220		220	3	223

STATE OF OKLAHOMA
FY 2026 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
Board of Nursing 510	1	0.116279	220		220	3	223
OPERS - OK Public Empl Ret Sys 515	2	0.232558	440		440	5	446
Board of Exam in Optometry 520	2	0.232558	440		440	5	446
Board of Osteopathic Exam 525	4	0.465116	881		881	11	892
Panhandle State University 530	3	0.348837	661		661	8	669
Rose State College 531	1	0.116279	220		220	3	223
Police Pension & Ret Sys 557	1	0.116279	220		220	3	223
Pharmacy Board 560	1	0.116279	220		220	3	223
Board Private Vocational Schools 563	3	0.348837	661		661	8	669
Dept of Tourism & Recreation 566	12	1.395349	2,643		2,643	32	2,675
Prof Engineers & Land Surveyors 570	6	0.697674	1,321		1,321	16	1,337
Board of Psychologists Examiners 575	1	0.116279	220		220	3	223
Dept of Public Safety 585	20	2.325581	4,404		4,404	53	4,458
Real Estate Commission 588	3	0.348837	661		661	8	669
Regents for Higher Education 605	10	1.162791	2,202		2,202	27	2,229
Regional University System of OK 610	1	0.116279	220		220	3	223
Physician Manpower Trng Comm 619	13	1.511628	2,863		2,863	35	2,898
Board of Lic Social Workers 622	2	0.232558	440		440	5	446
Seminole State College 623	2	0.232558	440		440	5	446
Secretary of State 625	2	0.232558	440		440	5	446
OCAST 628	11	1.279070	2,422		2,422	29	2,452
School of Science & Math 629	3	0.348837	661		661	8	669
Dept of Securities 630	2	0.232558	440		440	5	446
Speech-Language Pathology 632	4	0.465116	881		881	11	892
OKC Comm College 633	2	0.232558	440		440	5	446
Commission on Consumer Credit 635	1	0.116279	220		220	3	223
Service Oklahoma 640	4	0.465116	881		881	11	892
Conservation Commission 645	10	1.162791	2,202		2,202	27	2,229
Dept of Veteran Affairs 650	12	1.395349	2,643		2,643	32	2,675
SE OK State Univ 660	3	0.348837	661		661	8	669
SW OK State Univ 665	3	0.348837	661		661	8	669
JD McCarty Center 670	6	0.697674	1,321		1,321	16	1,337
Self-Ins Grty Fund Board 675	1	0.116279	220		220	3	223
Supreme Court 677	6	0.697674	1,321		1,321	16	1,337
Council on Judicial Complaints 678	2	0.232558	440		440	5	446
Tax Commission 695	12	1.395349	2,643		2,643	32	2,675
Teachers Retirement System 715	2	0.232558	440		440	5	446
Tulsa Comm College 750	1	0.116279	220		220	3	223
Uniform Building Code Commission 753	4	0.465116	881		881	11	892
Used Motor Vehicles 755	1	0.116279	220		220	3	223
Univ Center Ponca City 758	1	0.116279	220		220	3	223
Univ of Oklahoma 760	2	0.232558	440		440	5	446
Univ of OK Law Center 761	1	0.116279	220		220	3	223
Univ of OK Health Sciences Center 770	1	0.116279	220		220	3	223
Board of Test Alcohol/Drug 772	1	0.116279	220		220	3	223
OSU-Osteopathic Medicine 773	3	0.348837	661		661	8	669
OSU Medical Authority 775	6	0.697674	1,321		1,321	16	1,337
OSU Veterinary Medicine Authority 776	1	0.116279	220		220	3	223
Board of Veterinary Med Examiners 790	1	0.116279	220		220	3	223
Career & Technology Education 800	9	1.046512	1,982		1,982	24	2,006
Virtual Charter School Board 803	2	0.232558	440		440	5	446
Dept of Rehabilitation Services 805	7	0.813953	1,542		1,542	19	1,560

STATE OF OKLAHOMA
FY 2026 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	4	0.465116	881		881	11	892
Univ Hospital Authority 825	3	0.348837	661		661	8	669
Dept of Human Services 830	7	0.813953	1,542		1,542	19	1,560
Water Resources Board 835	9	1.046512	1,982		1,982	24	2,006
Workers Comp Commission 865	1	0.116279	220		220	3	223
Housing Fin 922	1	0.116279	220		220	3	223
OK Turnpike Authority 978	10	1.162791	2,202		2,202	27	2,229
Schedule .4 Total for Revisions	860	100.000000	189,393		189,393	2,219	191,613

Allocation Basis: Number of Budget Revisions by Agency

Allocation Source: Budget Division Revision Log

STATE OF OKLAHOMA
FY 2026 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	23,942		23,942	4,429	28,371
Schedule .4 Total for General Government	100	100.000000	23,942		23,942	4,429	28,371

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

STATE OF OKLAHOMA
FY 2026 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	14,700		14,700	244	14,944
Schedule .4 Total for CARES Act	100	100.000000	14,700		14,700	244	14,944

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Budget Division

Receiving Department	Total	Budget Assistance	Revisions	General Government	CARES Act
OMES Administration	16,042	10,096	5,947	0	0
Civil Services Division	928	928	0	0	0
Treasurer (740)	11,906	9,454	2,452	0	0
OSU 010	223	0	223	0	0
OSU Exp Station 011	223	0	223	0	0
OSU Extension Div 012	223	0	223	0	0
OSU Tech Branch 013	223	0	223	0	0
OSU Veterinary Medicine 014	223	0	223	0	0
OSU Ok City 015	223	0	223	0	0
OSU Tulsa 016	669	0	669	0	0
Accountancy Board 020	2,137	1,915	223	0	0
Abstractors Board 022	2,137	1,915	223	0	0
Military Dept 025	7,966	3,062	4,904	0	0
ABLE 030	3,153	2,485	669	0	0
Boll Weevil 039	4,427	4,204	223	0	0
Agriculture Food & Forestry 040	25,925	22,359	3,566	0	0
Western OK State College 041	669	0	669	0	0
Board of Architects 045	2,325	2,102	223	0	0
Indigents Defense System 047	6,685	2,450	4,235	0	0
Attorney General 049	8,132	3,674	4,458	0	0
Arts Council 055	5,889	4,106	1,783	0	0
Aeronautics Commission 060	3,453	2,784	669	0	0
Banking Dept 065	2,699	2,476	223	0	0
Broadband 085	15,077	9,281	5,796	0	0
Tobacco Settlement Trust 092	2,532	972	1,560	0	0
Cameron University 100	446	0	446	0	0
Capital Improvements Authority 105	5,273	3,713	1,560	0	0
Carl Albert State College 108	669	0	669	0	0
Univ of Central OK 120	669	0	669	0	0
Dept of Mines 125	3,150	2,927	223	0	0
Commission on Children & Youth 127	5,395	4,057	1,337	0	0
Corrections 131	9,857	6,737	3,120	0	0
Board of Podiatric Med Exam 140	417	194	223	0	0
Board of Chiropractor Exam 145	1,378	486	892	0	0
Board of Behavioral Health 148	1,155	486	669	0	0
Univ of Science & Arts 150	446	0	446	0	0
Commerce 160	18,282	15,162	3,120	0	0
Connors State College 165	1,560	0	1,560	0	0
Construction Industries Board 170	3,230	2,784	446	0	0
Corporation Commission 185	13,570	11,564	2,006	0	0
Board of Cosmetology 190	1,034	811	223	0	0
Court of Criminal Appeals 199	1,421	306	1,114	0	0
JM Davis Museum 204	5,546	4,654	892	0	0
Board of Dentistry 215	709	486	223	0	0
District Courts 219	3,118	2,450	669	0	0
District Attorneys Council 220	8,911	4,899	4,012	0	0
East Central University 230	223	0	223	0	0
Eastern OK State College 240	446	0	446	0	0
Redlands CC 241	446	0	446	0	0
Dept of Education 265	21,566	17,108	4,458	0	0
Education TV Authority 266	1,799	684	1,114	0	0
Election Board 270	5,050	3,713	1,337	0	0

STATE OF OKLAHOMA
FY 2026 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	2,483	1,369	1,114	0	0
Funeral Board 285	1,034	811	223	0	0
Employment Security Commission 290	6,940	5,157	1,783	0	0
Dept of Environmental Quality 292	13,793	11,564	2,229	0	0
Ethics Commission 296	3,899	2,784	1,114	0	0
Auditor & Inspector 300	3,416	1,856	1,560	0	0
Governor 305	3,194	1,856	1,337	0	0
Pardon & Parole Board 306	1,421	306	1,114	0	0
Interstate Oil Compact Commission 307	1,179	957	223	0	0
Bureau of Investigation 308	1,671	1,225	446	0	0
Dept of Emergency Mgmt 309	7,297	3,062	4,235	0	0
Fire Marshal 310	1,421	306	1,114	0	0
Firefighters Pens & Ret Sys 315	1,457	1,234	223	0	0
Dept of Wildlife Conservation 320	12,455	11,564	892	0	0
Office of Disability Concerns 326	5,841	4,057	1,783	0	0
Dept of Health 340	21,512	17,500	4,012	0	0
Chief Medical Examiner 342	2,087	972	1,114	0	0
Examiners of Perfusionists 343	806	583	223	0	0
Dept of Transportation 345	14,854	9,281	5,572	0	0
Space Industry Dev Authority 346	1,820	928	892	0	0
Historical Society 350	14,907	11,564	3,343	0	0
Horse Racing Commission 353	5,323	4,654	669	0	0
Energy Resources Board 359	1,179	957	223	0	0
Workers Comp Court 369	1,645	1,199	446	0	0
Industrial Finance Authority 370	2,325	2,102	223	0	0
Insurance Dept 385	2,956	2,288	669	0	0
Multiple Injury Trust Fund 391	6,525	5,856	669	0	0
Office of Juvenile Affairs 400	11,235	8,115	3,120	0	0
Dept of Labor 405	4,949	4,057	892	0	0
Commission of the Land Office 410	1,799	684	1,114	0	0
Council on Law Enfc Educ & Trng 415	4,010	2,450	1,560	0	0
Law Enforcement Retirement Sys 416	1,457	1,234	223	0	0
Langston University 420	223	0	223	0	0
Senate 421	1,597	928	669	0	0
House of Representatives 422	1,597	928	669	0	0
Legislative Service Bureau 423	1,597	928	669	0	0
Dept of Libraries 430	4,935	1,369	3,566	0	0
Lottery Commission 435	1,750	1,304	446	0	0
Lt Governor 440	2,488	928	1,560	0	0
LPG Board 445	2,071	957	1,114	0	0
Board of Lic Alcohol & Drug Cnsl 448	1,034	811	223	0	0
Board of Med Licensure & Supr 450	417	194	223	0	0
Mental Health & Substance Abuse 452	18,069	13,611	4,458	0	0
Medical Marijuana 455	1,337	0	1,337	0	0
Rogers State University 461	446	0	446	0	0
Murray College 470	669	0	669	0	0
Motor Vehicle Commission 475	1,151	928	223	0	0
Bureau of Narcotics 477	3,118	2,450	669	0	0
NE OK A&M College 480	446	0	446	0	0
Northeastern State University 485	223	0	223	0	0
Northern OK College 490	223	0	223	0	0
Northwestern OK State Univ 505	892	0	892	0	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Budget Division

Receiving Department	Total	Budget Assistance	Revisions	General Government	CARES Act
Board of Exam for LT Care Admin 509	709	486	223	0	0
Board of Nursing 510	1,195	972	223	0	0
OPERS - OK Public Empl Ret Sys 515	1,680	1,234	446	0	0
Board of Exam in Optometry 520	932	486	446	0	0
Board of Osteopathic Exam 525	1,378	486	892	0	0
Panhandle State University 530	669	0	669	0	0
Rose State College 531	223	0	223	0	0
Police Pension & Ret Sys 557	1,457	1,234	223	0	0
Pharmacy Board 560	1,195	972	223	0	0
Board Private Vocational Schools 563	2,722	2,053	669	0	0
Dept of Tourism & Recreation 566	21,291	18,616	2,675	0	0
Prof Engineers & Land Surveyors 570	3,439	2,102	1,337	0	0
Board of Psychologists Examiners 575	1,034	811	223	0	0
Dept of Public Safety 585	12,419	7,961	4,458	0	0
Real Estate Commission 588	1,251	582	669	0	0
Regents for Higher Education 605	12,494	10,265	2,229	0	0
Regional University System of OK 610	223	0	223	0	0
Physician Manpower Trng Comm 619	12,620	9,722	2,898	0	0
Board of Lic Social Workers 622	1,257	811	446	0	0
Seminole State College 623	446	0	446	0	0
Secretary of State 625	1,374	928	446	0	0
OCAST 628	6,558	4,106	2,452	0	0
School of Science & Math 629	1,353	684	669	0	0
Dept of Securities 630	1,402	957	446	0	0
Speech-Language Pathology 632	1,378	486	892	0	0
OKC Comm College 633	446	0	446	0	0
Commission on Consumer Credit 635	805	582	223	0	0
Service Oklahoma 640	2,748	1,856	892	0	0
Conservation Commission 645	14,992	12,763	2,229	0	0
Dept of Veteran Affairs 650	12,397	9,722	2,675	0	0
SE OK State Univ 660	669	0	669	0	0
SW OK State Univ 665	669	0	669	0	0
JD McCarty Center 670	5,395	4,057	1,337	0	0
Self-Ins Grty Fund Board 675	2,325	2,102	223	0	0
Supreme Court 677	4,399	3,062	1,337	0	0
Council on Judicial Complaints 678	752	306	446	0	0
Tax Commission 695	14,457	11,783	2,675	0	0
Teachers Retirement System 715	1,680	1,234	446	0	0
Tulsa Comm College 750	223	0	223	0	0
Uniform Building Code Commission 753	1,820	928	892	0	0
Used Motor Vehicles 755	1,151	928	223	0	0
Univ Center Ponca City 758	223	0	223	0	0
Univ of Oklahoma 760	446	0	446	0	0
Univ of OK Law Center 761	223	0	223	0	0
Univ of OK Health Sciences Center 770	223	0	223	0	0
Board of Test Alcohol/Drug 772	709	486	223	0	0
OSU-Osteopathic Medicine 773	669	0	669	0	0
OSU Medical Authority 775	2,310	972	1,337	0	0
OSU Veterinary Medicine Authority 776	223	0	223	0	0
Board of Veterinary Med Examiners 790	2,325	2,102	223	0	0
Career & Technology Education 800	5,428	3,422	2,006	0	0
Virtual Charter School Board 803	1,130	684	446	0	0

STATE OF OKLAHOMA
FY 2026 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	9,675	8,115	1,560	0	0
Health Care Authority 807	14,502	13,611	892	0	0
Univ Hospital Authority 825	4,557	3,889	669	0	0
Dept of Human Services 830	13,733	12,173	1,560	0	0
Water Resources Board 835	23,692	21,686	2,006	0	0
Workers Comp Commission 865	1,422	1,199	223	0	0
Housing Fin 922	223	0	223	0	0
OK Turnpike Authority 978	3,157	928	2,229	0	0
General Government	28,371	0	0	28,371	0
CARES Act	14,944	0	0	0	14,944
Direct Bill	0	0	0	0	0
Total	734,827	499,900	191,613	28,371	14,944

STATE OF OKLAHOMA
FY 2026 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 department 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 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.

STATE OF OKLAHOMA
FY 2026 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:	2,362,937			2,362,937
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	0			
OPERS DC contribution to DB	-61,446			
Salaries over Cap	-1,559			
Total Deductions:	-63,005			-63,005
Cost Adjustments:				
Deduct Direct Costs	-37,630			
Total Departmental Cost Adjustments:	-37,630			-37,630
Inbound Costs:				
OMES Administration	110,831	14,365	125,196	
Human Capital Management		8,108	8,108	
Total Allocated Additions:	110,831	22,474	133,304	133,304
Total To Be Allocated:	2,373,133	22,474		2,395,606

STATE OF OKLAHOMA
FY 2026 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	1,703,610	0	17,068	1,649,835	2,674
Other Expense & Cost					
Professional Services	416,967	0	125,958	290,998	0
*Prof Services-not allocated	0	0	0	0	0
Intra/Interagency Pymnts-Prof Svcs	5,193	0	52	5,029	8
Travel Reimbursements	0	0	0	0	0
Travel Direct Purchase	6,100	0	61	5,907	10
Misc. Administrative Expenses	11,023	0	110	10,675	18
Rent Expense	149,947	0	1,499	145,209	240
*Rent Expense - Unallowed	0	0	0	0	0
Maintenance & Repair Expense	4,063	0	41	3,934	7
Specialized Supplies & Mat'ls. Exp.	208	0	2	202	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	2,767	0	28	2,680	4
Agric. & Vehicle Supplies	0	0	0	0	0
Office Equipment	54	0	1	52	0
*Office Furniture	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
*Loans,Taxes,Other Disbursements	0	0	0	0	0
Other	0	0	0	0	0
*OPERS DC contribution to DB	61,446	0	0	0	0
*Salaries over Cap	1,559	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,362,937				
Deductions					
*Total Disallowed Costs	(63,005)	0	0	0	0
Cost Adjustments					
Deduct Direct Costs	(37,630)	0	0	0	0
Functional Cost	2,262,302	0	144,820	2,114,521	2,961
Allocation Step 1					
Inbound - All Others	110,831	0	1,108	107,329	177
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,373,133	0	145,928	2,221,850	3,138
Allocation Step 2					
Inbound - All Others	22,474	0	225	21,763	36
2nd Allocation	22,474	0	225	21,763	36

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Accounting

	Total	G&A	Payroll	General Accounting	CMIA
<hr/>					
Total For Central Accounting					
Schedule .3 Total	2,395,606	0	146,153	2,243,613	3,174

STATE OF OKLAHOMA
FY 2026 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	34,033	0	0
Other Expense & Cost			
Professional Services	0	11	0
*Prof Services-not allocated	0	0	0
Intra/Interagency Pymnts-Prof Svcs	104	0	0
Travel Reimbursements	0	0	0
Travel Direct Purchase	122	0	0
Misc. Administrative Expenses	220	0	0
Rent Expense	2,999	0	0
*Rent Expense - Unallowed	0	0	0
Maintenance & Repair Expense	81	0	0
Specialized Supplies & Mat'ls. Exp.	4	0	0
Production, Safety & Security Exp.	0	0	0
General Operating Expenses	55	0	0
Agric. & Vehicle Supplies	0	0	0
Office Equipment	1	0	0
*Office Furniture	0	0	0
Library Equipment and Resources	0	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
*Salaries over Cap	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Deduct Direct Costs	(37,619)	(11)	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	2,217	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	2,217	0	0
Allocation Step 2			
Inbound - All Others	449	0	0
2nd Allocation	449	0	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Accounting

	Shared Payroll Services	General Government	CARES Act
Total For Central Accounting			
Schedule .3 Total	2,666	0	0

STATE OF OKLAHOMA
FY 2026 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	1,179.24	1.886013	2,752		2,752		2,752
Treasurer (740)	50.07	0.080079	117		117	0	117
OSU 010	8,094.22	12.945466	18,891		18,891	30	18,922
Accountancy Board 020	10.40	0.016633	24		24	0	24
Abstractors Board 022	2.00	0.003199	5		5		5
Military Dept 025	352.97	0.564521	824		824	1	825
ABLE 030	39.76	0.063590	93		93	0	93
Boll Weevil 039	5.23	0.008365	12		12	0	12
Agriculture Food & Forestry 040	360.90	0.577204	842		842	1	844
Western OK State College 041	114.16	0.182581	266		266	0	267
Board of Architects 045	4.00	0.006397	9		9	0	9
Indigents Defense System 047	150.09	0.240046	350		350	1	351
Attorney General 049	237.83	0.380373	555		555	1	556
Arts Council 055	17.93	0.028676	42		42	0	42
Aeronautics Commission 060	13.87	0.022183	32		32	0	32
Banking Dept 065	38.53	0.061623	90		90	0	90
Broadband 085	14.89	0.023814	35		35	0	35
Tobacco Settlement Trust 092	35.33	0.056505	82		82	0	83
Cameron University 100	380.55	0.608631	888		888	1	890
Carl Albert State College 108	207.10	0.331225	483		483	1	484
Univ of Central OK 120	1,435.26	2.295478	3,350		3,350	5	3,355
Dept of Mines 125	18.30	0.029268	43		43	0	43
Commission on Children & Youth 127	25.59	0.040927	60		60	0	60
Corrections 131	4,383.71	7.011071	10,231		10,231	16	10,247
Board of Chiropractor Exam 145	1.92	0.003071	4		4		4
Board of Behavioral Health 148	3.07	0.004910	7		7		7
Univ of Science & Arts 150	174.07	0.278398	406		406	1	407
Commerce 160	123.90	0.198159	289		289	0	290
Connors State College 165	130.22	0.208267	304		304	0	304
Construction Industries Board 170	30.30	0.048460	71		71	0	71
Corporation Commission 185	523.50	0.837258	1,222		1,222	2	1,224
Board of Cosmetology 190	11.17	0.017865	26		26	0	26
Court of Criminal Appeals 199	28.50	0.045581	67		67	0	67
JM Davis Museum 204	4.14	0.006621	10		10	0	10
Board of Dentistry 215	5.75	0.009196	13		13	0	13
District Courts 219	582.43	0.931507	1,359		1,359	2	1,361
District Attorneys Council 220	951.43	1.521666	2,221		2,221	3	2,224
East Central University 230	464.10	0.742257	1,083		1,083	2	1,085
Eastern OK State College 240	207.00	0.331065	483		483	1	484
Redlands CC 241	140.85	0.225268	329		329	1	329
Dept of Education 265	365.24	0.584145	852		852	1	854
Education TV Authority 266	52.33	0.083694	122		122	0	122
Election Board 270	24.21	0.038720	57		57	0	57
Educational Quality & Accountability 275	6.49	0.010380	15		15	0	15
Funeral Board 285	2.75	0.004398	6		6		6
Employment Security Commission 290	462.58	0.739826	1,080		1,080	2	1,081
Dept of Environmental Quality 292	512.64	0.819889	1,196		1,196	2	1,198
Ethics Commission 296	4.91	0.007853	11		11	0	11
Auditor & Inspector 300	110.93	0.177416	259		259	0	259
Governor 305	26.56	0.042479	62		62	0	62
Pardon & Parole Board 306	24.31	0.038880	57		57	0	57
Interstate Oil Compact Commission 307	3.94	0.006301	9		9		9

STATE OF OKLAHOMA
FY 2026 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
Bureau of Investigation 308	355.42	0.568440	830		830	1	831
Dept of Emergency Mgmt 309	80.19	0.128252	187		187	0	187
Fire Marshal 310	18.28	0.029236	43		43	0	43
Firefighters Pens & Ret Sys 315	10.00	0.015993	23		23	0	23
Dept of Wildlife Conservation 320	353.26	0.564985	824		824	1	826
Office of Disability Concerns 326	4.26	0.006813	10		10	0	10
Dept of Health 340	1,966.92	3.145787	4,591		4,591	7	4,598
Chief Medical Examiner 342	123.98	0.198287	289		289	0	290
Dept of Transportation 345	2,349.34	3.757409	5,483		5,483	9	5,492
Space Industry Dev Authority 346	8.04	0.012859	19		19	0	19
Historical Society 350	155.58	0.248826	363		363	1	364
Horse Racing Commission 353	28.73	0.045949	67		67	0	67
Workers Comp Court 369	5.65	0.009036	13		13	0	13
Industrial Finance Authority 370	5.01	0.008013	12		12	0	12
Insurance Dept 385	119.33	0.190850	279		279	0	279
Multiple Injury Trust Fund 391	7.11	0.011371	17		17	0	17
Office of Juvenile Affairs 400	486.23	0.777650	1,135		1,135	2	1,137
Dept of Labor 405	76.14	0.121774	178		178	0	178
Commission of the Land Office 410	53.30	0.085245	124		124	0	125
Council on Law Enfc Educ & Trng 415	49.19	0.078672	115		115	0	115
Law Enforcement Retirement Sys 416	5.08	0.008125	12		12	0	12
Langston University 420	422.53	0.675772	986		986	2	988
Senate 421	161.94	0.258998	378		378	1	379
House of Representatives 422	249.27	0.398669	582		582	1	583
Legislative Service Bureau 423	17.21	0.027525	40		40	0	40
Dept of Libraries 430	33.05	0.052858	77		77	0	77
Lottery Commission 435	32.27	0.051611	75		75	0	75
Lt Governor 440	5.34	0.008541	12		12	0	12
LPG Board 445	7.21	0.011531	17		17	0	17
Board of Lic Alcohol & Drug Cnsl 448	1.01	0.001615	2		2		2
Board of Med Licensure & Supr 450	25.40	0.040623	59		59	0	59
Mental Health & Substance Abuse 452	1,967.34	3.146458	4,592		4,592	7	4,599
Medical Marijuana 455	273.68	0.437709	639		639	1	640
Rogers State University 461	341.08	0.545505	796		796	1	797
Murray College 470	168.12	0.268882	392		392	1	393
Motor Vehicle Commission 475	3.27	0.005230	8		8		8
Bureau of Narcotics 477	177.41	0.283740	414		414	1	415
NE OK A&M College 480	188.60	0.301637	440		440	1	441
Northeastern State University 485	949.76	1.518995	2,217		2,217	3	2,220
Northern OK College 490	249.06	0.398333	581		581	1	582
Northwestern OK State Univ 505	312.89	0.500420	730		730	1	731
Board of Exam for LT Care Admin 509	2.00	0.003199	5		5		5
Board of Nursing 510	27.66	0.044238	65		65	0	65
OPERS - OK Public Empl Ret Sys 515	57.60	0.092122	134		134	0	135
Board of Exam in Optometry 520	2.16	0.003455	5		5		5
Board of Osteopathic Exam 525	6.92	0.011067	16		16	0	16
Panhandle State University 530	141.49	0.226292	330		330	1	331
Rose State College 531	395.90	0.633181	924		924	1	925
Police Pension & Ret Sys 557	10.98	0.017561	26		26	0	26
Pharmacy Board 560	13.44	0.021495	31		31	0	31
Board Private Vocational Schools 563	2.08	0.003327	5		5		5
Dept of Tourism & Recreation 566	642.46	1.027516	1,499		1,499	2	1,502

STATE OF OKLAHOMA
FY 2026 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
Prof Engineers & Land Surveyors 570	8.22	0.013147	19		19	0	19
Board of Psychologists Examiners 575	1.00	0.001599	2		2		2
Dept of Public Safety 585	1,126.56	1.801760	2,629		2,629	4	2,633
Real Estate Commission 588	13.62	0.021783	32		32	0	32
Regents for Higher Education 605	168.23	0.269058	393		393	1	393
Regional University System of OK 610	7.09	0.011339	17		17	0	17
Student Loan 618	101.50	0.162334	237		237	0	237
Physician Manpower Trng Comm 619	8.61	0.013770	20		20	0	20
Board of Lic Social Workers 622	1.49	0.002383	3		3		3
Seminole State College 623	146.31	0.234000	341		341	1	342
Secretary of State 625	32.40	0.051819	76		76	0	76
OCAST 628	13.54	0.021655	32		32	0	32
School of Science & Math 629	46.33	0.074098	108		108	0	108
Dept of Securities 630	27.92	0.044654	65		65	0	65
Speech-Language Pathology 632	1.96	0.003135	5		5		5
OKC Comm College 633	570.00	0.911627	1,330		1,330	2	1,332
Commission on Consumer Credit 635	36.26	0.057992	85		85	0	85
Service Oklahoma 640	388.47	0.621298	907		907	1	908
Conservation Commission 645	53.24	0.085149	124		124	0	124
Dept of Veteran Affairs 650	1,386.96	2.218230	3,237		3,237	5	3,242
SE OK State Univ 660	603.90	0.965845	1,409		1,409	2	1,412
SW OK State Univ 665	692.50	1.107547	1,616		1,616	3	1,619
JD McCarty Center 670	271.72	0.434574	634		634	1	635
Supreme Court 677	182.86	0.292456	427		427	1	427
Council on Judicial Complaints 678	2.00	0.003199	5		5		5
Tax Commission 695	546.97	0.874795	1,277		1,277	2	1,279
Teachers Retirement System 715	47.99	0.076753	112		112	0	112
Tulsa Comm College 750	1,304.04	2.085612	3,044		3,044	5	3,048
Uniform Building Code Commission 753	2.87	0.004590	7		7		7
Used Motor Vehicles 755	12.11	0.019368	28		28	0	28
Univ Center Ponca City 758	3.81	0.006094	9		9		9
Univ of Oklahoma 760	5,405.60	8.645427	12,616		12,616	20	12,636
Univ of OK Health Sciences Center 770	4,374.92	6.997013	10,211		10,211	16	10,227
Board of Test Alcohol/Drug 772	6.00	0.009596	14		14	0	14
Board of Veterinary Med Examiners 790	2.84	0.004542	7		7		7
Career & Technology Education 800	205.03	0.327914	479		479	1	479
Virtual Charter School Board 803	6.12	0.009788	14		14	0	14
Dept of Rehabilitation Services 805	871.94	1.394534	2,035		2,035	3	2,038
Health Care Authority 807	547.23	0.875210	1,277		1,277	2	1,279
Dept of Human Services 830	6,470.93	10.349259	15,103		15,103	24	15,126
Water Resources Board 835	103.58	0.165660	242		242	0	242
Workers Comp Commission 865	43.98	0.070339	103		103	0	103
Housing Fin 922	126.33	0.202045	295		295	0	295
OK Turnpike Authority 978	546.01	0.873259	1,274		1,274	2	1,276
Grand River Dam Authority 980	625.21	0.999927	1,459		1,459	2	1,461
Municipal Power Authority 981	78.00	0.124749	182		182	0	182
Schedule .4 Total for Payroll	62,525.54	100.000000	145,928		145,928	225	146,153

Allocation Basis: Number of FTE Positions by Agency
Allocation Source: Full-Time Equivalent Position Report

STATE OF OKLAHOMA
FY 2026 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	76,547	2.172165	48,262		48,262		48,262
OMES DCAM Admin	1,136	0.032236	716		716	7	723
Civil Services Division	396	0.011237	250		250	2	252
Treasurer (740)	63,481	1.801393	40,024		40,024	401	40,425
OSU 010	400,308	11.359490	252,391		252,391	2,528	254,919
OSU Exp Station 011	12,882	0.365551	8,122		8,122	81	8,203
OSU Extension Div 012	7,902	0.224234	4,982		4,982	50	5,032
OSU Tech Branch 013	9,093	0.258031	5,733		5,733	57	5,790
OSU Veterinary Medicine 014	12,690	0.360103	8,001		8,001	80	8,081
OSU Ok City 015	5,228	0.148354	3,296		3,296	33	3,329
OSU Tulsa 016	4,097	0.116260	2,583		2,583	26	2,609
Accountancy Board 020	1,508	0.042792	951		951	10	960
Abstractors Board 022	964	0.027355	608		608	6	614
Military Dept 025	41,108	1.166517	25,918		25,918	260	26,178
ABLE 030	3,087	0.087599	1,946		1,946	19	1,966
Boll Weevil 039	982	0.027866	619		619	6	625
Agriculture Food & Forestry 040	18,389	0.521822	11,594		11,594	116	11,710
Western OK State College 041	13,299	0.377384	8,385		8,385	84	8,469
Board of Architects 045	1,190	0.033768	750		750	8	758
Indigents Defense System 047	18,477	0.524320	11,650		11,650	117	11,766
Attorney General 049	14,607	0.414501	9,210		9,210	92	9,302
Arts Council 055	5,223	0.148212	3,293		3,293	33	3,326
Aeronautics Commission 060	3,306	0.093814	2,084		2,084	21	2,105
Banking Dept 065	3,208	0.091033	2,023		2,023	20	2,043
Broadband 085	2,818	0.079966	1,777		1,777	18	1,795
Tobacco Settlement Trust 092	5,630	0.159762	3,550		3,550	36	3,585
Cameron University 100	35,151	0.997476	22,162		22,162	222	22,384
Capital Improvements Authority 105	7,207	0.204512	4,544		4,544	45	4,589
Carl Albert State College 108	21,321	0.605023	13,443		13,443	135	13,577
Univ of Central OK 120	105,633	2.997535	66,601		66,601	667	67,268
Dept of Mines 125	2,143	0.060812	1,351		1,351	14	1,365
Commission on Children & Youth 127	4,049	0.114898	2,553		2,553	26	2,578
Corrections 131	138,582	3.932524	87,375		87,375	875	88,250
Board of Podiatric Med Exam 140	51	0.001447	32		32	0	32
Board of Chiropractor Exam 145	868	0.024631	547		547	5	553
Board of Behavioral Health 148	2,123	0.060244	1,339		1,339	13	1,352
Univ of Science & Arts 150	18,372	0.521340	11,583		11,583	116	11,699
Commerce 160	20,088	0.570035	12,665		12,665	127	12,792
Connors State College 165	15,666	0.444552	9,877		9,877	99	9,976
Construction Industries Board 170	11,399	0.323468	7,187		7,187	72	7,259
Corporation Commission 185	23,884	0.677753	15,059		15,059	151	15,209
Board of Cosmetology 190	2,280	0.064699	1,438		1,438	14	1,452
Court of Criminal Appeals 199	1,043	0.029597	658		658	7	664
JM Davis Museum 204	1,181	0.033513	745		745	7	752
Board of Dentistry 215	1,396	0.039614	880		880	9	889
District Courts 219	3,353	0.095148	2,114		2,114	21	2,135
District Attorneys Council 220	28,011	0.794865	17,661		17,661	177	17,838
East Central University 230	22,752	0.645631	14,345		14,345	144	14,489
Eastern OK State College 240	15,132	0.429399	9,541		9,541	96	9,636
Redlands CC 241	8,859	0.251391	5,586		5,586	56	5,641
Dept of Education 265	115,262	3.270776	72,672		72,672	728	73,399
Education TV Authority 266	2,568	0.072872	1,619		1,619	16	1,635

STATE OF OKLAHOMA
FY 2026 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	5,117	0.145204	3,226		3,226	32	3,259
Educational Quality & Accountability 275	2,665	0.075624	1,680		1,680	17	1,697
Funeral Board 285	1,068	0.030307	673		673	7	680
Employment Security Commission 290	42,448	1.204542	26,763		26,763	268	27,031
Dept of Environmental Quality 292	35,450	1.005960	22,351		22,351	224	22,575
Ethics Commission 296	1,932	0.054824	1,218		1,218	12	1,230
Auditor & Inspector 300	4,528	0.128490	2,855		2,855	29	2,883
Governor 305	2,176	0.061748	1,372		1,372	14	1,386
Pardon & Parole Board 306	2,525	0.071652	1,592		1,592	16	1,608
Interstate Oil Compact Commission 307	1,595	0.045261	1,006		1,006	10	1,016
Bureau of Investigation 308	16,690	0.473610	10,523		10,523	105	10,628
Dept of Emergency Mgmt 309	13,323	0.378065	8,400		8,400	84	8,484
Fire Marshal 310	1,885	0.053490	1,188		1,188	12	1,200
Firefighters Pens & Ret Sys 315	1,385	0.039302	873		873	9	882
Dept of Wildlife Conservation 320	33,082	0.938764	20,858		20,858	209	21,067
Office of Disability Concerns 326	1,662	0.047162	1,048		1,048	10	1,058
Dept of Health 340	101,064	2.867881	63,720		63,720	638	64,358
Chief Medical Examiner 342	7,653	0.217168	4,825		4,825	48	4,873
Examiners of Perfusionists 343	34	0.000965	21		21	0	22
Dept of Transportation 345	81,213	2.304571	51,204		51,204	513	51,717
Space Industry Dev Authority 346	2,667	0.075681	1,682		1,682	17	1,698
Historical Society 350	13,848	0.392963	8,731		8,731	87	8,818
Horse Racing Commission 353	2,103	0.059677	1,326		1,326	13	1,339
Energy Resources Board 359	2,212	0.062770	1,395		1,395	14	1,409
Native American 361	57	0.001617	36		36	0	36
Workers Comp Court 369	1,319	0.037429	832		832	8	840
Industrial Finance Authority 370	418	0.011862	264		264	3	266
Insurance Dept 385	7,585	0.215239	4,782		4,782	48	4,830
Multiple Injury Trust Fund 391	2,436	0.069126	1,536		1,536	15	1,551
Office of Juvenile Affairs 400	26,591	0.754570	16,765		16,765	168	16,933
Dept of Labor 405	16,806	0.476902	10,596		10,596	106	10,702
Commission of the Land Office 410	5,240	0.148695	3,304		3,304	33	3,337
Council on Law Enfc Educ & Trng 415	4,009	0.113763	2,528		2,528	25	2,553
Law Enforcement Retirement Sys 416	1,733	0.049177	1,093		1,093	11	1,104
Langston University 420	33,988	0.964473	21,429		21,429	215	21,644
Senate 421	3,660	0.103859	2,308		2,308	23	2,331
House of Representatives 422	3,357	0.095261	2,117		2,117	21	2,138
Legislative Service Bureau 423	1,405	0.039870	886		886	9	895
Dept of Libraries 430	5,184	0.147106	3,268		3,268	33	3,301
Lottery Commission 435	9,990	0.283485	6,299		6,299	63	6,362
Lt Governor 440	1,395	0.039586	880		880	9	888
LPG Board 445	1,591	0.045148	1,003		1,003	10	1,013
Board of Lic Alcohol & Drug Cnsl 448	729	0.020687	460		460	5	464
Board of Med Licensure & Supr 450	2,869	0.081413	1,809		1,809	18	1,827
Mental Health & Substance Abuse 452	80,050	2.271569	50,471		50,471	505	50,976
Medical Marijuana 455	3,836	0.108854	2,419		2,419	24	2,443
Rogers State University 461	22,158	0.628775	13,970		13,970	140	14,110
Murray College 470	13,421	0.380846	8,462		8,462	85	8,547
Motor Vehicle Commission 475	1,096	0.031101	691		691	7	698
Bureau of Narcotics 477	7,697	0.218417	4,853		4,853	49	4,902
NE OK A&M College 480	18,188	0.516119	11,467		11,467	115	11,582
Northeastern State University 485	44,230	1.255109	27,887		27,887	279	28,166

STATE OF OKLAHOMA
FY 2026 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	20,703	0.587486	13,053		13,053	131	13,184
Northwestern OK State Univ 505	18,169	0.515579	11,455		11,455	115	11,570
Board of Exam for LT Care Admin 509	378	0.010726	238		238	2	241
Board of Nursing 510	2,060	0.058456	1,299		1,299	13	1,312
OPERS - OK Public Empl Ret Sys 515	3,905	0.110812	2,462		2,462	25	2,487
EGID-Emp Grp Ins Board 516	323	0.009166	204		204	2	206
Board of Exam in Optometry 520	642	0.018218	405		405	4	409
Board of Osteopathic Exam 525	1,799	0.051050	1,134		1,134	11	1,146
Panhandle State University 530	17,574	0.498695	11,080		11,080	111	11,191
Rose State College 531	30,372	0.861862	19,149		19,149	192	19,341
Police Pension & Ret Sys 557	1,313	0.037259	828		828	8	836
Pharmacy Board 560	1,605	0.045545	1,012		1,012	10	1,022
Board Private Vocational Schools 563	651	0.018473	410		410	4	415
Dept of Tourism & Recreation 566	67,007	1.901449	42,247		42,247	423	42,670
Prof Engineers & Land Surveyors 570	1,787	0.050709	1,127		1,127	11	1,138
Board of Psychologists Examiners 575	726	0.020602	458		458	5	462
Dept of Public Safety 585	28,248	0.801590	17,810		17,810	178	17,988
Real Estate Commission 588	1,648	0.046765	1,039		1,039	10	1,049
Regents for Higher Education 605	26,089	0.740324	16,449		16,449	165	16,614
Univ Ctr of Southern OK 606	108	0.003065	68		68	1	69
Regional University System of OK 610	1,670	0.047389	1,053		1,053	11	1,063
Physician Manpower Trng Comm 619	3,937	0.111720	2,482		2,482	25	2,507
Board of Lic Social Workers 622	997	0.028292	629		629	6	635
Seminole State College 623	17,806	0.505279	11,227		11,227	112	11,339
Secretary of State 625	3,149	0.089359	1,985		1,985	20	2,005
OCAST 628	4,796	0.136096	3,024		3,024	30	3,054
School of Science & Math 629	4,165	0.118190	2,626		2,626	26	2,652
Dept of Securities 630	1,857	0.052696	1,171		1,171	12	1,183
Speech-Language Pathology 632	953	0.027043	601		601	6	607
OKC Comm College 633	48,860	1.386494	30,806		30,806	308	31,114
Commission on Consumer Credit 635	3,022	0.085755	1,905		1,905	19	1,924
Service Oklahoma 640	8,347	0.236862	5,263		5,263	53	5,315
Conservation Commission 645	16,841	0.477895	10,618		10,618	106	10,724
Dept of Veteran Affairs 650	39,285	1.114786	24,769		24,769	248	25,017
SE OK State Univ 660	30,101	0.854172	18,978		18,978	190	19,168
SW OK State Univ 665	30,953	0.878349	19,516		19,516	195	19,711
JD McCarty Center 670	9,288	0.263564	5,856		5,856	59	5,915
Self-Ins Grty Fund Board 675	451	0.012798	284		284	3	287
Supreme Court 677	9,714	0.275653	6,125		6,125	61	6,186
Council on Judicial Complaints 678	843	0.023922	532		532	5	537
Tax Commission 695	19,058	0.540807	12,016		12,016	120	12,136
Teachers Retirement System 715	4,308	0.122248	2,716		2,716	27	2,743
Tulsa Comm College 750	66,696	1.892624	42,051		42,051	421	42,472
Uniform Building Code Commission 753	1,085	0.030789	684		684	7	691
Used Motor Vehicles 755	1,893	0.053717	1,194		1,194	12	1,205
Univ Center Ponca City 758	1,412	0.040068	890		890	9	899
Univ of Oklahoma 760	383,764	10.890024	241,960		241,960	2,423	244,383
Univ of OK Law Center 761	3,376	0.095800	2,129		2,129	21	2,150
OU Tulsa 765	56	0.001589	35		35	0	36
Univ of OK Health Sciences Center 770	283,979	8.058437	179,046		179,046	1,793	180,839
Board of Test Alcohol/Drug 772	1,042	0.029569	657		657	7	664
OSU-Osteopathic Medicine 773	25,562	0.725370	16,117		16,117	161	16,278

STATE OF OKLAHOMA
FY 2026 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 Medical Authority 775	650	0.018445	410		410	4	414
OSU Veterinary Medicine Authority 776	38	0.001078	24		24	0	24
Board of Veterinary Med Examiners 790	1,306	0.037060	823		823	8	832
Career & Technology Education 800	31,548	0.895234	19,891		19,891	199	20,090
Virtual Charter School Board 803	2,192	0.062202	1,382		1,382	14	1,396
Dept of Rehabilitation Services 805	34,284	0.972873	21,616		21,616	216	21,832
Health Care Authority 807	12,502	0.354768	7,882		7,882	79	7,961
OMES Employee Benefits Dept 815	259	0.007350	163		163	2	165
Univ Hospital Authority 825	977	0.027724	616		616	6	622
Dept of Human Services 830	133,348	3.784000	84,075		84,075	842	84,917
Water Resources Board 835	11,312	0.320999	7,132		7,132	71	7,204
Oklahoma Workforce Commission 840	2	0.000057	1		1		1
Workers Comp Commission 865	2,720	0.077185	1,715		1,715	17	1,732
Development Finance Authority 900	827	0.023468	521		521	5	527
Housing Fin 922	14	0.000397	9		9	0	9
OK Turnpike Authority 978	864	0.024518	545		545	5	550
Other	1,487	0.042196	938		938	9	947
Schedule .4 Total for General Accounting	3,523,996	100.000000	2,221,850		2,221,850	21,763	2,243,613

Allocation Basis: Number of Accounting Transactions by Agency

Allocation Source: Work Load Report

STATE OF OKLAHOMA
FY 2026 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	3,138	(2,674)	464	36	500
Schedule .4 Total for CMIA	100	100.000000	3,138	(2,674)	464	36	500
Direct Billed				2,674	2,674		2,674
Schedule .3 Total for CMIA	100	100.000000		0	3,138	36	3,174

Allocation Basis: Exclusive Allocation to CMIA
Allocation Source: Exclusive Allocation



STATE OF OKLAHOMA
FY 2026 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	2,217		2,217	449	2,666
Schedule .4 Total for Shared Payroll Services	100	100.000000	2,217		2,217	449	2,666

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

STATE OF OKLAHOMA
FY 2026 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	0		0		0
Schedule .4 Total for General Government	100	100.000000	0		0	0	0

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

STATE OF OKLAHOMA
FY 2026 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	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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	Total	Payroll	General Accounting	CMIA	Shared Payroll Services
OMES Administration	51,014	2,752	48,262	0	0
OMES DCAM Admin	723	0	723	0	0
Civil Services Division	252	0	252	0	0
Treasurer (740)	40,542	117	40,425	0	0
Shared Payroll Services	2,666	0	0	0	2,666
OSU 010	273,840	18,922	254,919	0	0
OSU Exp Station 011	8,203	0	8,203	0	0
OSU Extension Div 012	5,032	0	5,032	0	0
OSU Tech Branch 013	5,790	0	5,790	0	0
OSU Veterinary Medicine 014	8,081	0	8,081	0	0
OSU Ok City 015	3,329	0	3,329	0	0
OSU Tulsa 016	2,609	0	2,609	0	0
Accountancy Board 020	985	24	960	0	0
Abstractors Board 022	619	5	614	0	0
Military Dept 025	27,003	825	26,178	0	0
ABLE 030	2,059	93	1,966	0	0
Boll Weevil 039	638	12	625	0	0
Agriculture Food & Forestry 040	12,554	844	11,710	0	0
Western OK State College 041	8,736	267	8,469	0	0
Board of Architects 045	767	9	758	0	0
Indigents Defense System 047	12,117	351	11,766	0	0
Attorney General 049	9,858	556	9,302	0	0
Arts Council 055	3,368	42	3,326	0	0
Aeronautics Commission 060	2,138	32	2,105	0	0
Banking Dept 065	2,133	90	2,043	0	0
Broadband 085	1,829	35	1,795	0	0
Tobacco Settlement Trust 092	3,668	83	3,585	0	0
Cameron University 100	23,274	890	22,384	0	0
Capital Improvements Authority 105	4,589	0	4,589	0	0
Carl Albert State College 108	14,061	484	13,577	0	0
Univ of Central OK 120	70,623	3,355	67,268	0	0
Dept of Mines 125	1,407	43	1,365	0	0
Commission on Children & Youth 127	2,638	60	2,578	0	0
Corrections 131	98,497	10,247	88,250	0	0
Board of Podiatric Med Exam 140	32	0	32	0	0
Board of Chiropractor Exam 145	557	4	553	0	0
Board of Behavioral Health 148	1,359	7	1,352	0	0
Univ of Science & Arts 150	12,106	407	11,699	0	0
Commerce 160	13,082	290	12,792	0	0
Connors State College 165	10,281	304	9,976	0	0
Construction Industries Board 170	7,330	71	7,259	0	0
Corporation Commission 185	16,433	1,224	15,209	0	0
Board of Cosmetology 190	1,478	26	1,452	0	0
Court of Criminal Appeals 199	731	67	664	0	0
JM Davis Museum 204	762	10	752	0	0
Board of Dentistry 215	902	13	889	0	0
District Courts 219	3,497	1,361	2,135	0	0
District Attorneys Council 220	20,062	2,224	17,838	0	0
East Central University 230	15,573	1,085	14,489	0	0
Eastern OK State College 240	10,120	484	9,636	0	0
Redlands CC 241	5,971	329	5,641	0	0
Dept of Education 265	74,253	854	73,399	0	0

STATE OF OKLAHOMA
FY 2026 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	1,758	122	1,635	0	0
Election Board 270	3,315	57	3,259	0	0
Educational Quality & Accountability 275	1,712	15	1,697	0	0
Funeral Board 285	687	6	680	0	0
Employment Security Commission 290	28,112	1,081	27,031	0	0
Dept of Environmental Quality 292	23,773	1,198	22,575	0	0
Ethics Commission 296	1,242	11	1,230	0	0
Auditor & Inspector 300	3,143	259	2,883	0	0
Governor 305	1,448	62	1,386	0	0
Pardon & Parole Board 306	1,665	57	1,608	0	0
Interstate Oil Compact Commission 307	1,025	9	1,016	0	0
Bureau of Investigation 308	11,459	831	10,628	0	0
Dept of Emergency Mgmt 309	8,672	187	8,484	0	0
Fire Marshal 310	1,243	43	1,200	0	0
Firefighters Pens & Ret Sys 315	905	23	882	0	0
Dept of Wildlife Conservation 320	21,893	826	21,067	0	0
Office of Disability Concerns 326	1,068	10	1,058	0	0
Dept of Health 340	68,956	4,598	64,358	0	0
Chief Medical Examiner 342	5,163	290	4,873	0	0
Examiners of Perfusionists 343	22	0	22	0	0
Dept of Transportation 345	57,209	5,492	51,717	0	0
Space Industry Dev Authority 346	1,717	19	1,698	0	0
Historical Society 350	9,182	364	8,818	0	0
Horse Racing Commission 353	1,406	67	1,339	0	0
Energy Resources Board 359	1,409	0	1,409	0	0
Native American 361	36	0	36	0	0
Workers Comp Court 369	853	13	840	0	0
Industrial Finance Authority 370	278	12	266	0	0
Insurance Dept 385	5,109	279	4,830	0	0
Multiple Injury Trust Fund 391	1,568	17	1,551	0	0
Office of Juvenile Affairs 400	18,070	1,137	16,933	0	0
Dept of Labor 405	10,880	178	10,702	0	0
Commission of the Land Office 410	3,461	125	3,337	0	0
Council on Law Enfc Educ & Trng 415	2,668	115	2,553	0	0
Law Enforcement Retirement Sys 416	1,115	12	1,104	0	0
Langston University 420	22,631	988	21,644	0	0
Senate 421	2,709	379	2,331	0	0
House of Representatives 422	2,720	583	2,138	0	0
Legislative Service Bureau 423	935	40	895	0	0
Dept of Libraries 430	3,378	77	3,301	0	0
Lottery Commission 435	6,437	75	6,362	0	0
Lt Governor 440	901	12	888	0	0
LPG Board 445	1,030	17	1,013	0	0
Board of Lic Alcohol & Drug Cnsl 448	467	2	464	0	0
Board of Med Licensure & Supr 450	1,886	59	1,827	0	0
Mental Health & Substance Abuse 452	55,575	4,599	50,976	0	0
Medical Marijuana 455	3,083	640	2,443	0	0
Rogers State University 461	14,908	797	14,110	0	0
Murray College 470	8,940	393	8,547	0	0
Motor Vehicle Commission 475	706	8	698	0	0
Bureau of Narcotics 477	5,316	415	4,902	0	0
NE OK A&M College 480	12,023	441	11,582	0	0

STATE OF OKLAHOMA
FY 2026 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	30,386	2,220	28,166	0	0
Northern OK College 490	13,766	582	13,184	0	0
Northwestern OK State Univ 505	12,301	731	11,570	0	0
Board of Exam for LT Care Admin 509	245	5	241	0	0
Board of Nursing 510	1,376	65	1,312	0	0
OPERS - OK Public Empl Ret Sys 515	2,621	135	2,487	0	0
EGID-Emp Grp Ins Board 516	206	0	206	0	0
Board of Exam in Optometry 520	414	5	409	0	0
Board of Osteopathic Exam 525	1,162	16	1,146	0	0
Panhandle State University 530	11,522	331	11,191	0	0
Rose State College 531	20,266	925	19,341	0	0
Police Pension & Ret Sys 557	862	26	836	0	0
Pharmacy Board 560	1,053	31	1,022	0	0
Board Private Vocational Schools 563	419	5	415	0	0
Dept of Tourism & Recreation 566	44,172	1,502	42,670	0	0
Prof Engineers & Land Surveyors 570	1,157	19	1,138	0	0
Board of Psychologists Examiners 575	465	2	462	0	0
Dept of Public Safety 585	20,622	2,633	17,988	0	0
Real Estate Commission 588	1,081	32	1,049	0	0
Regents for Higher Education 605	17,007	393	16,614	0	0
Univ Ctr of Southern OK 606	69	0	69	0	0
Regional University System of OK 610	1,080	17	1,063	0	0
Student Loan 618	237	237	0	0	0
Physician Manpower Trng Comm 619	2,527	20	2,507	0	0
Board of Lic Social Workers 622	638	3	635	0	0
Seminole State College 623	11,681	342	11,339	0	0
Secretary of State 625	2,081	76	2,005	0	0
OCAST 628	3,086	32	3,054	0	0
School of Science & Math 629	2,761	108	2,652	0	0
Dept of Securities 630	1,248	65	1,183	0	0
Speech-Language Pathology 632	611	5	607	0	0
OKC Comm College 633	32,447	1,332	31,114	0	0
Commission on Consumer Credit 635	2,009	85	1,924	0	0
Service Oklahoma 640	6,224	908	5,315	0	0
Conservation Commission 645	10,849	124	10,724	0	0
Dept of Veteran Affairs 650	28,259	3,242	25,017	0	0
SE OK State Univ 660	20,580	1,412	19,168	0	0
SW OK State Univ 665	21,330	1,619	19,711	0	0
JD McCarty Center 670	6,550	635	5,915	0	0
Self-Ins Grty Fund Board 675	287	0	287	0	0
Supreme Court 677	6,613	427	6,186	0	0
Council on Judicial Complaints 678	542	5	537	0	0
Tax Commission 695	13,415	1,279	12,136	0	0
Teachers Retirement System 715	2,856	112	2,743	0	0
Tulsa Comm College 750	45,521	3,048	42,472	0	0
Uniform Building Code Commission 753	698	7	691	0	0
Used Motor Vehicles 755	1,234	28	1,205	0	0
Univ Center Ponca City 758	908	9	899	0	0
Univ of Oklahoma 760	257,019	12,636	244,383	0	0
Univ of OK Law Center 761	2,150	0	2,150	0	0
OU Tulsa 765	36	0	36	0	0
Univ of OK Health Sciences Center 770	191,066	10,227	180,839	0	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	Total	Payroll	General Accounting	CMIA	Shared Payroll Services
Board of Test Alcohol/Drug 772	678	14	664	0	0
OSU-Osteopathic Medicine 773	16,278	0	16,278	0	0
OSU Medical Authority 775	414	0	414	0	0
OSU Veterinary Medicine Authority 776	24	0	24	0	0
Board of Veterinary Med Examiners 790	838	7	832	0	0
Career & Technology Education 800	20,569	479	20,090	0	0
Virtual Charter School Board 803	1,410	14	1,396	0	0
Dept of Rehabilitation Services 805	23,870	2,038	21,832	0	0
Health Care Authority 807	9,241	1,279	7,961	0	0
OMES Employee Benefits Dept 815	165	0	165	0	0
Univ Hospital Authority 825	622	0	622	0	0
Dept of Human Services 830	100,043	15,126	84,917	0	0
Water Resources Board 835	7,446	242	7,204	0	0
Oklahoma Workforce Commission 840	1	0	1	0	0
Workers Comp Commission 865	1,835	103	1,732	0	0
Development Finance Authority 900	527	0	527	0	0
Housing Fin 922	304	295	9	0	0
OK Turnpike Authority 978	1,827	1,276	550	0	0
Grand River Dam Authority 980	1,461	1,461	0	0	0
Municipal Power Authority 981	182	182	0	0	0
Other	947	0	947	0	0
CMIA	500	0	0	500	0
Direct Bill	2,674	0	0	2,674	0
Total	2,395,606	146,153	2,243,613	3,174	2,666

STATE OF OKLAHOMA
FY 2026 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 2026 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 2026 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
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
Service Oklahoma 640	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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Accounting

Receiving Department	General Government	CARES Act
Board of Test Alcohol/Drug 772	0	0
OSU-Osteopathic Medicine 773	0	0
OSU Medical Authority 775	0	0
OSU Veterinary Medicine Authority 776	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
Oklahoma Workforce Commission 840	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
Direct Bill	0	0
Total	0	0

**STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Financial Center for Excellence**

The Financial Center for Excellence provides accounting support. Associated costs have been allocated based on Accounting Transactions per agency.

STATE OF OKLAHOMA
FY 2026 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:	3,104,512			3,104,512
Total To Be Allocated:	3,104,512			3,104,512

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Financial Center for Excellence

	Total	G&A	Accounting Support
<hr/>			
Wages & Benefits			
Salaries & Wages	1,100,786	0	1,100,786
Other Expense & Cost			
Professional Services	1,953,749	0	1,953,749
Intra/Interagency Pymnts-Prof Svcs	1,653	0	1,653
Travel Reimbursements	135	0	135
Travel Direct Purchase	4,003	0	4,003
Misc. Administrative Expenses	2,077	0	2,077
Rent Expense	13,914	0	13,914
Maintenance & Repair Expense	250	0	250
General Operating Expenses	1,204	0	1,204
OPERS DC contribution to DB	26,741	0	26,741
Departmental Total			
Expenditures Per Financial Statement	3,104,512		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	3,104,512	0	3,104,512
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	3,104,512	0	3,104,512
Allocation Step 2			
2nd Allocation	0	0	0
Total For Financial Center for Excellence			
Schedule .3 Total	3,104,512	0	3,104,512

STATE OF OKLAHOMA
FY 2026 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	76,547	2.172165	67,435		67,435		67,435
OMES DCAM Admin	1,136	0.032236	1,001		1,001		1,001
Civil Services Division	396	0.011237	349		349		349
Treasurer (740)	63,481	1.801393	55,924		55,924		55,924
OSU 010	400,308	11.359490	352,657		352,657		352,657
OSU Exp Station 011	12,882	0.365551	11,349		11,349		11,349
OSU Extension Div 012	7,902	0.224234	6,961		6,961		6,961
OSU Tech Branch 013	9,093	0.258031	8,011		8,011		8,011
OSU Veterinary Medicine 014	12,690	0.360103	11,179		11,179		11,179
OSU Ok City 015	5,228	0.148354	4,606		4,606		4,606
OSU Tulsa 016	4,097	0.116260	3,609		3,609		3,609
Accountancy Board 020	1,508	0.042792	1,328		1,328		1,328
Abstractors Board 022	964	0.027355	849		849		849
Military Dept 025	41,108	1.166517	36,215		36,215		36,215
ABLE 030	3,087	0.087599	2,720		2,720		2,720
Boll Weevil 039	982	0.027866	865		865		865
Agriculture Food & Forestry 040	18,389	0.521822	16,200		16,200		16,200
Western OK State College 041	13,299	0.377384	11,716		11,716		11,716
Board of Architects 045	1,190	0.033768	1,048		1,048		1,048
Indigents Defense System 047	18,477	0.524320	16,278		16,278		16,278
Attorney General 049	14,607	0.414501	12,868		12,868		12,868
Arts Council 055	5,223	0.148212	4,601		4,601		4,601
Aeronautics Commission 060	3,306	0.093814	2,912		2,912		2,912
Banking Dept 065	3,208	0.091033	2,826		2,826		2,826
Broadband 085	2,818	0.079966	2,483		2,483		2,483
Tobacco Settlement Trust 092	5,630	0.159762	4,960		4,960		4,960
Cameron University 100	35,151	0.997476	30,967		30,967		30,967
Capital Improvements Authority 105	7,207	0.204512	6,349		6,349		6,349
Carl Albert State College 108	21,321	0.605023	18,783		18,783		18,783
Univ of Central OK 120	105,633	2.997535	93,059		93,059		93,059
Dept of Mines 125	2,143	0.060812	1,888		1,888		1,888
Commission on Children & Youth 127	4,049	0.114898	3,567		3,567		3,567
Corrections 131	138,582	3.932524	122,086		122,086		122,086
Board of Podiatric Med Exam 140	51	0.001447	45		45		45
Board of Chiropractor Exam 145	868	0.024631	765		765		765
Board of Behavioral Health 148	2,123	0.060244	1,870		1,870		1,870
Univ of Science & Arts 150	18,372	0.521340	16,185		16,185		16,185
Commerce 160	20,088	0.570035	17,697		17,697		17,697
Connors State College 165	15,666	0.444552	13,801		13,801		13,801
Construction Industries Board 170	11,399	0.323468	10,042		10,042		10,042
Corporation Commission 185	23,884	0.677753	21,041		21,041		21,041
Board of Cosmetology 190	2,280	0.064699	2,009		2,009		2,009
Court of Criminal Appeals 199	1,043	0.029597	919		919		919
JM Davis Museum 204	1,181	0.033513	1,040		1,040		1,040
Board of Dentistry 215	1,396	0.039614	1,230		1,230		1,230
District Courts 219	3,353	0.095148	2,954		2,954		2,954
District Attorneys Council 220	28,011	0.794865	24,677		24,677		24,677
East Central University 230	22,752	0.645631	20,044		20,044		20,044
Eastern OK State College 240	15,132	0.429399	13,331		13,331		13,331
Redlands CC 241	8,859	0.251391	7,804		7,804		7,804
Dept of Education 265	115,262	3.270776	101,542		101,542		101,542
Education TV Authority 266	2,568	0.072872	2,262		2,262		2,262

STATE OF OKLAHOMA
FY 2026 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	5,117	0.145204	4,508		4,508		4,508
Educational Quality & Accountability 275	2,665	0.075624	2,348		2,348		2,348
Funeral Board 285	1,068	0.030307	941		941		941
Employment Security Commission 290	42,448	1.204542	37,395		37,395		37,395
Dept of Environmental Quality 292	35,450	1.005960	31,230		31,230		31,230
Ethics Commission 296	1,932	0.054824	1,702		1,702		1,702
Auditor & Inspector 300	4,528	0.128490	3,989		3,989		3,989
Governor 305	2,176	0.061748	1,917		1,917		1,917
Pardon & Parole Board 306	2,525	0.071652	2,224		2,224		2,224
Interstate Oil Compact Commission 307	1,595	0.045261	1,405		1,405		1,405
Bureau of Investigation 308	16,690	0.473610	14,703		14,703		14,703
Dept of Emergency Mgmt 309	13,323	0.378065	11,737		11,737		11,737
Fire Marshal 310	1,885	0.053490	1,661		1,661		1,661
Firefighters Pens & Ret Sys 315	1,385	0.039302	1,220		1,220		1,220
Dept of Wildlife Conservation 320	33,082	0.938764	29,144		29,144		29,144
Office of Disability Concerns 326	1,662	0.047162	1,464		1,464		1,464
Dept of Health 340	101,064	2.867881	89,034		89,034		89,034
Chief Medical Examiner 342	7,653	0.217168	6,742		6,742		6,742
Examiners of Perfusionists 343	34	0.000965	30		30		30
Dept of Transportation 345	81,213	2.304571	71,546		71,546		71,546
Space Industry Dev Authority 346	2,667	0.075681	2,350		2,350		2,350
Historical Society 350	13,848	0.392963	12,200		12,200		12,200
Horse Racing Commission 353	2,103	0.059677	1,853		1,853		1,853
Energy Resources Board 359	2,212	0.062770	1,949		1,949		1,949
Native American 361	57	0.001617	50		50		50
Workers Comp Court 369	1,319	0.037429	1,162		1,162		1,162
Industrial Finance Authority 370	418	0.011862	368		368		368
Insurance Dept 385	7,585	0.215239	6,682		6,682		6,682
Multiple Injury Trust Fund 391	2,436	0.069126	2,146		2,146		2,146
Office of Juvenile Affairs 400	26,591	0.754570	23,426		23,426		23,426
Dept of Labor 405	16,806	0.476902	14,805		14,805		14,805
Commission of the Land Office 410	5,240	0.148695	4,616		4,616		4,616
Council on Law Enfc Educ & Trng 415	4,009	0.113763	3,532		3,532		3,532
Law Enforcement Retirement Sys 416	1,733	0.049177	1,527		1,527		1,527
Langston University 420	33,988	0.964473	29,942		29,942		29,942
Senate 421	3,660	0.103859	3,224		3,224		3,224
House of Representatives 422	3,357	0.095261	2,957		2,957		2,957
Legislative Service Bureau 423	1,405	0.039870	1,238		1,238		1,238
Dept of Libraries 430	5,184	0.147106	4,567		4,567		4,567
Lottery Commission 435	9,990	0.283485	8,801		8,801		8,801
Lt Governor 440	1,395	0.039586	1,229		1,229		1,229
LPG Board 445	1,591	0.045148	1,402		1,402		1,402
Board of Lic Alcohol & Drug Cnsl 448	729	0.020687	642		642		642
Board of Med Licensure & Supr 450	2,869	0.081413	2,527		2,527		2,527
Mental Health & Substance Abuse 452	80,050	2.271569	70,521		70,521		70,521
Medical Marijuana 455	3,836	0.108854	3,379		3,379		3,379
Rogers State University 461	22,158	0.628775	19,520		19,520		19,520
Murray College 470	13,421	0.380846	11,823		11,823		11,823
Motor Vehicle Commission 475	1,096	0.031101	966		966		966
Bureau of Narcotics 477	7,697	0.218417	6,781		6,781		6,781
NE OK A&M College 480	18,188	0.516119	16,023		16,023		16,023
Northeastern State University 485	44,230	1.255109	38,965		38,965		38,965

STATE OF OKLAHOMA
FY 2026 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	20,703	0.587486	18,239		18,239		18,239
Northwestern OK State Univ 505	18,169	0.515579	16,006		16,006		16,006
Board of Exam for LT Care Admin 509	378	0.010726	333		333		333
Board of Nursing 510	2,060	0.058456	1,815		1,815		1,815
OPERS - OK Public Empl Ret Sys 515	3,905	0.110812	3,440		3,440		3,440
EGID-Emp Grp Ins Board 516	323	0.009166	285		285		285
Board of Exam in Optometry 520	642	0.018218	566		566		566
Board of Osteopathic Exam 525	1,799	0.051050	1,585		1,585		1,585
Panhandle State University 530	17,574	0.498695	15,482		15,482		15,482
Rose State College 531	30,372	0.861862	26,757		26,757		26,757
Police Pension & Ret Sys 557	1,313	0.037259	1,157		1,157		1,157
Pharmacy Board 560	1,605	0.045545	1,414		1,414		1,414
Board Private Vocational Schools 563	651	0.018473	574		574		574
Dept of Tourism & Recreation 566	67,007	1.901449	59,031		59,031		59,031
Prof Engineers & Land Surveyors 570	1,787	0.050709	1,574		1,574		1,574
Board of Psychologists Examiners 575	726	0.020602	640		640		640
Dept of Public Safety 585	28,248	0.801590	24,885		24,885		24,885
Real Estate Commission 588	1,648	0.046765	1,452		1,452		1,452
Regents for Higher Education 605	26,089	0.740324	22,983		22,983		22,983
Univ Ctr of Southern OK 606	108	0.003065	95		95		95
Regional University System of OK 610	1,670	0.047389	1,471		1,471		1,471
Physician Manpower Trng Comm 619	3,937	0.111720	3,468		3,468		3,468
Board of Lic Social Workers 622	997	0.028292	878		878		878
Seminole State College 623	17,806	0.505279	15,686		15,686		15,686
Secretary of State 625	3,149	0.089359	2,774		2,774		2,774
OCAST 628	4,796	0.136096	4,225		4,225		4,225
School of Science & Math 629	4,165	0.118190	3,669		3,669		3,669
Dept of Securities 630	1,857	0.052696	1,636		1,636		1,636
Speech-Language Pathology 632	953	0.027043	840		840		840
OKC Comm College 633	48,860	1.386494	43,044		43,044		43,044
Commission on Consumer Credit 635	3,022	0.085755	2,662		2,662		2,662
Service Oklahoma 640	8,347	0.236862	7,353		7,353		7,353
Conservation Commission 645	16,841	0.477895	14,836		14,836		14,836
Dept of Veteran Affairs 650	39,285	1.114786	34,609		34,609		34,609
SE OK State Univ 660	30,101	0.854172	26,518		26,518		26,518
SW OK State Univ 665	30,953	0.878349	27,268		27,268		27,268
JD McCarty Center 670	9,288	0.263564	8,182		8,182		8,182
Self-Ins Grty Fund Board 675	451	0.012798	397		397		397
Supreme Court 677	9,714	0.275653	8,558		8,558		8,558
Council on Judicial Complaints 678	843	0.023922	743		743		743
Tax Commission 695	19,058	0.540807	16,789		16,789		16,789
Teachers Retirement System 715	4,308	0.122248	3,795		3,795		3,795
Tulsa Comm College 750	66,696	1.892624	58,757		58,757		58,757
Uniform Building Code Commission 753	1,085	0.030789	956		956		956
Used Motor Vehicles 755	1,893	0.053717	1,668		1,668		1,668
Univ Center Ponca City 758	1,412	0.040068	1,244		1,244		1,244
Univ of Oklahoma 760	383,764	10.890024	338,082		338,082		338,082
Univ of OK Law Center 761	3,376	0.095800	2,974		2,974		2,974
OU Tulsa 765	56	0.001589	49		49		49
Univ of OK Health Sciences Center 770	283,979	8.058437	250,175		250,175		250,175
Board of Test Alcohol/Drug 772	1,042	0.029569	918		918		918
OSU-Osteopathic Medicine 773	25,562	0.725370	22,519		22,519		22,519

STATE OF OKLAHOMA
FY 2026 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 Medical Authority 775	650	0.018445	573		573		573
OSU Veterinary Medicine Authority 776	38	0.001078	33		33		33
Board of Veterinary Med Examiners 790	1,306	0.037060	1,151		1,151		1,151
Career & Technology Education 800	31,548	0.895234	27,793		27,793		27,793
Virtual Charter School Board 803	2,192	0.062202	1,931		1,931		1,931
Dept of Rehabilitation Services 805	34,284	0.972873	30,203		30,203		30,203
Health Care Authority 807	12,502	0.354768	11,014		11,014		11,014
OMES Employee Benefits Dept 815	259	0.007350	228		228		228
Univ Hospital Authority 825	977	0.027724	861		861		861
Dept of Human Services 830	133,348	3.784000	117,475		117,475		117,475
Water Resources Board 835	11,312	0.320999	9,965		9,965		9,965
Oklahoma Workforce Commission 840	2	0.000057	2		2		2
Workers Comp Commission 865	2,720	0.077185	2,396		2,396		2,396
Development Finance Authority 900	827	0.023468	729		729		729
Housing Fin 922	14	0.000397	12		12		12
OK Turnpike Authority 978	864	0.024518	761		761		761
Other	1,487	0.042196	1,310		1,310		1,310
Schedule .4 Total for Accounting Support	3,523,996	100.000000	3,104,512		3,104,512	0	3,104,512

Allocation Basis: Number of Accounting Transactions by Agency

Allocation Source: Work Load Report

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
OMES Administration	67,435	67,435
OMES DCAM Admin	1,001	1,001
Civil Services Division	349	349
Treasurer (740)	55,924	55,924
OSU 010	352,657	352,657
OSU Exp Station 011	11,349	11,349
OSU Extension Div 012	6,961	6,961
OSU Tech Branch 013	8,011	8,011
OSU Veterinary Medicine 014	11,179	11,179
OSU Ok City 015	4,606	4,606
OSU Tulsa 016	3,609	3,609
Accountancy Board 020	1,328	1,328
Abstractors Board 022	849	849
Military Dept 025	36,215	36,215
ABLE 030	2,720	2,720
Boll Weevil 039	865	865
Agriculture Food & Forestry 040	16,200	16,200
Western OK State College 041	11,716	11,716
Board of Architects 045	1,048	1,048
Indigents Defense System 047	16,278	16,278
Attorney General 049	12,868	12,868
Arts Council 055	4,601	4,601
Aeronautics Commission 060	2,912	2,912
Banking Dept 065	2,826	2,826
Broadband 085	2,483	2,483
Tobacco Settlement Trust 092	4,960	4,960
Cameron University 100	30,967	30,967
Capital Improvements Authority 105	6,349	6,349
Carl Albert State College 108	18,783	18,783
Univ of Central OK 120	93,059	93,059
Dept of Mines 125	1,888	1,888
Commission on Children & Youth 127	3,567	3,567
Corrections 131	122,086	122,086
Board of Podiatric Med Exam 140	45	45
Board of Chiropractor Exam 145	765	765
Board of Behavioral Health 148	1,870	1,870
Univ of Science & Arts 150	16,185	16,185
Commerce 160	17,697	17,697
Connors State College 165	13,801	13,801
Construction Industries Board 170	10,042	10,042
Corporation Commission 185	21,041	21,041
Board of Cosmetology 190	2,009	2,009
Court of Criminal Appeals 199	919	919
JM Davis Museum 204	1,040	1,040
Board of Dentistry 215	1,230	1,230
District Courts 219	2,954	2,954
District Attorneys Council 220	24,677	24,677
East Central University 230	20,044	20,044
Eastern OK State College 240	13,331	13,331
Redlands CC 241	7,804	7,804
Dept of Education 265	101,542	101,542
Education TV Authority 266	2,262	2,262

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
Election Board 270	4,508	4,508
Educational Quality & Accountability 275	2,348	2,348
Funeral Board 285	941	941
Employment Security Commission 290	37,395	37,395
Dept of Environmental Quality 292	31,230	31,230
Ethics Commission 296	1,702	1,702
Auditor & Inspector 300	3,989	3,989
Governor 305	1,917	1,917
Pardon & Parole Board 306	2,224	2,224
Interstate Oil Compact Commission 307	1,405	1,405
Bureau of Investigation 308	14,703	14,703
Dept of Emergency Mgmt 309	11,737	11,737
Fire Marshal 310	1,661	1,661
Firefighters Pens & Ret Sys 315	1,220	1,220
Dept of Wildlife Conservation 320	29,144	29,144
Office of Disability Concerns 326	1,464	1,464
Dept of Health 340	89,034	89,034
Chief Medical Examiner 342	6,742	6,742
Examiners of Perfusionists 343	30	30
Dept of Transportation 345	71,546	71,546
Space Industry Dev Authority 346	2,350	2,350
Historical Society 350	12,200	12,200
Horse Racing Commission 353	1,853	1,853
Energy Resources Board 359	1,949	1,949
Native American 361	50	50
Workers Comp Court 369	1,162	1,162
Industrial Finance Authority 370	368	368
Insurance Dept 385	6,682	6,682
Multiple Injury Trust Fund 391	2,146	2,146
Office of Juvenile Affairs 400	23,426	23,426
Dept of Labor 405	14,805	14,805
Commission of the Land Office 410	4,616	4,616
Council on Law Enfc Educ & Trng 415	3,532	3,532
Law Enforcement Retirement Sys 416	1,527	1,527
Langston University 420	29,942	29,942
Senate 421	3,224	3,224
House of Representatives 422	2,957	2,957
Legislative Service Bureau 423	1,238	1,238
Dept of Libraries 430	4,567	4,567
Lottery Commission 435	8,801	8,801
Lt Governor 440	1,229	1,229
LPG Board 445	1,402	1,402
Board of Lic Alcohol & Drug Cnsl 448	642	642
Board of Med Licensure & Supr 450	2,527	2,527
Mental Health & Substance Abuse 452	70,521	70,521
Medical Marijuana 455	3,379	3,379
Rogers State University 461	19,520	19,520
Murray College 470	11,823	11,823
Motor Vehicle Commission 475	966	966
Bureau of Narcotics 477	6,781	6,781
NE OK A&M College 480	16,023	16,023
Northeastern State University 485	38,965	38,965

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
Northern OK College 490	18,239	18,239
Northwestern OK State Univ 505	16,006	16,006
Board of Exam for LT Care Admin 509	333	333
Board of Nursing 510	1,815	1,815
OPERS - OK Public Empl Ret Sys 515	3,440	3,440
EGID-Emp Grp Ins Board 516	285	285
Board of Exam in Optometry 520	566	566
Board of Osteopathic Exam 525	1,585	1,585
Panhandle State University 530	15,482	15,482
Rose State College 531	26,757	26,757
Police Pension & Ret Sys 557	1,157	1,157
Pharmacy Board 560	1,414	1,414
Board Private Vocational Schools 563	574	574
Dept of Tourism & Recreation 566	59,031	59,031
Prof Engineers & Land Surveyors 570	1,574	1,574
Board of Psychologists Examiners 575	640	640
Dept of Public Safety 585	24,885	24,885
Real Estate Commission 588	1,452	1,452
Regents for Higher Education 605	22,983	22,983
Univ Ctr of Southern OK 606	95	95
Regional University System of OK 610	1,471	1,471
Physician Manpower Trng Comm 619	3,468	3,468
Board of Lic Social Workers 622	878	878
Seminole State College 623	15,686	15,686
Secretary of State 625	2,774	2,774
OCAST 628	4,225	4,225
School of Science & Math 629	3,669	3,669
Dept of Securities 630	1,636	1,636
Speech-Language Pathology 632	840	840
OKC Comm College 633	43,044	43,044
Commission on Consumer Credit 635	2,662	2,662
Service Oklahoma 640	7,353	7,353
Conservation Commission 645	14,836	14,836
Dept of Veteran Affairs 650	34,609	34,609
SE OK State Univ 660	26,518	26,518
SW OK State Univ 665	27,268	27,268
JD McCarty Center 670	8,182	8,182
Self-Ins Grty Fund Board 675	397	397
Supreme Court 677	8,558	8,558
Council on Judicial Complaints 678	743	743
Tax Commission 695	16,789	16,789
Teachers Retirement System 715	3,795	3,795
Tulsa Comm College 750	58,757	58,757
Uniform Building Code Commission 753	956	956
Used Motor Vehicles 755	1,668	1,668
Univ Center Ponca City 758	1,244	1,244
Univ of Oklahoma 760	338,082	338,082
Univ of OK Law Center 761	2,974	2,974
OU Tulsa 765	49	49
Univ of OK Health Sciences Center 770	250,175	250,175
Board of Test Alcohol/Drug 772	918	918
OSU-Osteopathic Medicine 773	22,519	22,519

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Financial Center for Excellence

Receiving Department	Total	Accounting Support
OSU Medical Authority 775	573	573
OSU Veterinary Medicine Authority 776	33	33
Board of Veterinary Med Examiners 790	1,151	1,151
Career & Technology Education 800	27,793	27,793
Virtual Charter School Board 803	1,931	1,931
Dept of Rehabilitation Services 805	30,203	30,203
Health Care Authority 807	11,014	11,014
OMES Employee Benefits Dept 815	228	228
Univ Hospital Authority 825	861	861
Dept of Human Services 830	117,475	117,475
Water Resources Board 835	9,965	9,965
Oklahoma Workforce Commission 840	2	2
Workers Comp Commission 865	2,396	2,396
Development Finance Authority 900	729	729
Housing Fin 922	12	12
OK Turnpike Authority 978	761	761
Other	1,310	1,310
Direct Bill	0	0
Total	3,104,512	3,104,512

**STATE OF OKLAHOMA
FY 2026 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 related to facilities, fleet, surplus, and others. 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 2026 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:	31,699,462			31,699,462
Deductions:				
Prof Svcs Disallowed	-3,649,343			
Lease-Purchase Payments	-26,411,768			
Buildings & Other Structures	-125,052			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	0			
Handicapped Vendor Levy	0			
Other	-894,835			
OPERS DC contribution to DB	-23,348			
Total Deductions:	-31,104,346			-31,104,346
Inbound Costs:				
OMES Administration	33,249	4,310	37,559	
Central Accounting	716	7	723	
Financial Center for Excellence	1,001		1,001	
Human Capital Management		2,433	2,433	
Treasurer (740)		1	1	
Total Allocated Additions:	34,966	6,750	41,717	41,717
Total To Be Allocated:	630,082	6,750		636,833

STATE OF OKLAHOMA
FY 2026 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	536,300	0	536,300
<hr/>			
Other Expense & Cost			
Professional Services	26,315	0	26,315
*Prof Svcs Disallowed	3,649,343	0	0
Intra/Interagency Pymnts-Prof Svcs	433	0	433
Travel - Reimbursements	557	0	557
Travel - Direct Payment	47	0	47
Misc. Administrative Expenses	18,079	0	18,079
Rent Expense	3,212	0	3,212
Maintenance & Repair Expense	10,136	0	10,136
Specialized Supplies & Materials	0	0	0
Production, Safety & Security Exp.	0	0	0
General Operating Expenses	37	0	37
Office Furniture and Equipment	0	0	0
Library Equipment and Resources	0	0	0
*Lease-Purchase Payments	26,411,768	0	0
*Buildings & Other Structures	125,052	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	894,835	0	0
*OPERS DC contribution to DB	23,348	0	0
<hr/>			
Departmental Total			
Expenditures Per Financial Statement	31,699,462		
<hr/>			
Deductions			
*Total Disallowed Costs	(31,104,346)	0	0
<hr/>			
Functional Cost	595,116	0	595,116
<hr/>			
Allocation Step 1			
Inbound - All Others	34,966	0	34,966
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	630,082	0	630,082
<hr/>			
Allocation Step 2			
Inbound - All Others	6,750	0	6,750
2nd Allocation	6,750	0	6,750
<hr/>			
Total For OMES DCAM Admin			
Schedule .3 Total	636,833	0	636,833

STATE OF OKLAHOMA
FY 2026 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	5.777425	36,403		36,403	390	36,793
DCAM Facilities Svcs (2000004)	92.47	66.779808	420,768		420,768	4,508	425,276
DCAM Risk Mgmt (2000011)	14.00	10.110493	63,704		63,704	682	64,387
DCAM Fed Surplus Prop (2000007)	4.00	2.888712	18,201		18,201	195	18,396
DCAM Central Printing (2000003)	9.00	6.499603	40,953		40,953	439	41,392
DCAM Fleet (MP) (2000010)	6.00	4.333069	27,302		27,302	292	27,594
DCAM Other	5.00	3.610890	22,752		22,752	244	22,995
Schedule .4 Total for Dept Admin	138.47	100.000000	630,082		630,082	6,750	636,833

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department OMES DCAM Admin

Receiving Department	Total	Dept Admin
Interagency Mail	36,793	36,793
DCAM Facilities Svcs (2000004)	425,276	425,276
DCAM Risk Mgmt (2000011)	64,387	64,387
DCAM Fed Surplus Prop (2000007)	18,396	18,396
DCAM Central Printing (2000003)	41,392	41,392
DCAM Fleet (MP) (2000010)	27,594	27,594
DCAM Other	22,995	22,995
Direct Bill	0	0
Total	636,833	636,833

STATE OF OKLAHOMA
FY 2026 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 2026 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:	13,232,099			13,232,099
Deductions:				
Office Furniture and Equipment	0			
Lease-Purchase Payments	0			
Buildings & Other Structures	0			
Bond Debt Payments	0			
Indemnities, Restitutions, Settlements	-591			
Handicapped Vendor Levy	0			
Other-Unallowable	-1,630,396			
OPERS DC contribution to DB	-164,684			
Total Deductions:	-1,795,671			-1,795,671
Cost Adjustments:				
Credit for Vendor Fees	-11,436,428			
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	-11,436,428			-11,436,428
Inbound Costs:				
OMES Administration	299,243	38,786	338,029	
Human Capital Management		21,893	21,893	
Total Allocated Additions:	299,243	60,679	359,922	359,922
Total To Be Allocated:	299,243	60,679		359,922

STATE OF OKLAHOMA
FY 2026 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	5,194,649	935,679	97,105	3,012,897	0
Other Expense & Cost					
Professional Services	2,363,192	425,611	44,192	1,370,650	0
Intra/Interagency Pymnts-Prof Svcs	8,839	1,592	165	5,126	0
Travel Reimbursements	0	0	0	0	0
Travel Direct Purchase	961	173	18	557	0
Misc. Administrative Expenses	27,874	5,020	521	16,168	0
Rent Expense	798,324	143,778	14,929	463,028	0
Maintenance & Repair Expense	1,489,259	268,216	27,849	863,770	0
Specialized Supplies & Mat'ls. Exp.	43	8	1	24	0
General Operating Expenses	6,730	1,432	149	4,612	0
Assessment Software	1,546,557	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	591	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0	0
Other	0	0	0	0	0
*Other-Unallowable	1,630,396	0	0	0	0
*OPERS DC contribution to DB	164,684	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	13,232,099				
Deductions					
*Total Disallowed Costs	(1,795,671)	0	0	0	0
Cost Adjustments					
Credit for Vendor Fees	(11,436,428)	(1,781,509)	(184,929)	(5,736,832)	0
Deduct Direct Costs	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound - All Others	299,243	53,894	5,596	173,561	0
Reallocate Admin Costs		(53,894)	1,229	38,124	0
Unallocated Costs	0	0	0	0	0
1st Allocation	299,243	0	6,825	211,686	0
Allocation Step 2					
Inbound - All Others	60,679	10,928	1,135	35,194	0
Reallocate Admin Costs		(10,928)	249	7,731	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	60,679	0	1,384	42,924	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Purchasing

	Total	G&A	Agency Specific	Statewide	Purchase Audit
<hr/>					
Total For Central Purchasing					
Schedule .3 Total	359,922	0	8,208	254,610	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Purchasing

	Training	CARES Act	Assessment	Compliance
<hr/>				
Wages & Benefits				
Salaries & Wages	19,241	0	798,540	331,187
Other Expense & Cost				
Professional Services	8,744	0	363,223	150,772
Intra/Interagency Pymnts-Prof Svcs	33	0	1,359	564
Travel Reimbursements	0	0	0	0
Travel Direct Purchase	4	0	148	61
Misc. Administrative Expenses	103	0	4,284	1,778
Rent Expense	2,954	0	122,702	50,933
Maintenance & Repair Expense	5,510	0	228,899	95,015
Specialized Supplies & Mat'ls. Exp.	0	0	7	3
General Operating Expenses	30	0	0	507
Assessment Software	0	0	1,546,557	0
*Office Furniture and Equipment	0	0	0	0
Library Equipment and Resources	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
Incentives, etc.	0	0	0	0
*Indemnities, Restitutions, Settlements	0	0	0	0
*Handicapped Vendor Levy	0	0	0	0
Other	0	0	0	0
*Other-Unallowable	0	0	0	0
*OPERS DC contribution to DB	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Credit for Vendor Fees	(36,619)	0	(3,065,719)	(630,820)
Deduct Direct Costs	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound - All Others	1,107	0	45,994	19,092
Reallocate Admin Costs	243	0	10,105	4,193
Unallocated Costs	0	0	0	0
1st Allocation	1,350	0	56,099	23,285
Allocation Step 2				
Inbound - All Others	224	0	9,326	3,871
Reallocate Admin Costs	49	0	2,049	850
Unallocated Costs	0	0	0	0
2nd Allocation	274	0	11,375	4,722

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Central Purchasing

	Training	CARES Act	Assessment	Compliance
<hr/>				
Total For Central Purchasing				
Schedule .3 Total	1,623	0	67,474	28,006

STATE OF OKLAHOMA
FY 2026 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	2,483	14.085547	962		962		962
Treasurer (740)	199	1.128886	77		77	18	95
Accountancy Board 020	20	0.113456	8		8	2	10
Military Dept 025	260	1.474926	101		101	24	124
ABLE 030	50	0.283640	19		19	5	24
Boll Weevil 039	3	0.017018	1		1	0	1
Agriculture Food & Forestry 040	29	0.164511	11		11	3	14
Board of Architects 045	17	0.096437	7		7	2	8
Indigents Defense System 047	131	0.743136	51		51	12	63
Attorney General 049	135	0.765827	52		52	12	65
Arts Council 055	24	0.136147	9		9	2	11
Aeronautics Commission 060	2	0.011346	1		1	0	1
Banking Dept 065	26	0.147493	10		10	2	12
Broadband 085	68	0.385750	26		26	6	33
Tobacco Settlement Trust 092	46	0.260948	18		18	4	22
Capital Improvements Authority 105	1	0.005673	0		0	0	0
Dept of Mines 125	3	0.017018	1		1	0	1
Commission on Children & Youth 127	16	0.090765	6		6	1	8
Corrections 131	459	2.603812	178		178	42	220
Board of Behavioral Health 148	27	0.153165	10		10	2	13
Commerce 160	285	1.616746	110		110	26	136
Construction Industries Board 170	458	2.598139	177		177	42	219
Corporation Commission 185	788	4.470161	305		305	72	377
Board of Cosmetology 190	15	0.085092	6		6	1	7
Board of Dentistry 215	9	0.051055	3		3	1	4
District Attorneys Council 220	156	0.884956	60		60	14	75
Dept of Education 265	320	1.815294	124		124	29	153
Education TV Authority 266	10	0.056728	4		4	1	5
Election Board 270	42	0.238257	16		16	4	20
Educational Quality & Accountability 275	6	0.034037	2		2	1	3
Funeral Board 285	1	0.005673	0		0	0	0
Employment Security Commission 290	408	2.314500	158		158	37	195
Dept of Environmental Quality 292	855	4.850238	331		331	78	409
Ethics Commission 296	11	0.062401	4		4	1	5
Auditor & Inspector 300	16	0.090765	6		6	1	8
Governor 305	48	0.272294	19		19	4	23
Pardon & Parole Board 306	10	0.056728	4		4	1	5
Interstate Oil Compact Commission 307	8	0.045382	3		3	1	4
Bureau of Investigation 308	256	1.452235	99		99	23	123
Dept of Emergency Mgmt 309	33	0.187202	13		13	3	16
Dept of Wildlife Conservation 320	146	0.828228	57		57	13	70
Office of Disability Concerns 326	4	0.022691	2		2	0	2
Dept of Health 340	2,064	11.708645	799		799	189	989
Chief Medical Examiner 342	466	2.643522	180		180	43	223
Dept of Transportation 345	587	3.329930	227		227	54	281
Space Industry Dev Authority 346	9	0.051055	3		3	1	4
Historical Society 350	175	0.992739	68		68	16	84
Workers Comp Court 369	7	0.039710	3		3	1	3
Insurance Dept 385	38	0.215566	15		15	3	18
Multiple Injury Trust Fund 391	1	0.005673	0		0	0	0
Office of Juvenile Affairs 400	133	0.754482	51		51	12	64
Dept of Labor 405	131	0.743136	51		51	12	63

STATE OF OKLAHOMA
FY 2026 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
Commission of the Land Office 410	92	0.521897	36		36	8	44
Council on Law Enfc Educ & Trng 415	28	0.158838	11		11	3	13
Law Enforcement Retirement Sys 416	7	0.039710	3		3	1	3
Dept of Libraries 430	63	0.357386	24		24	6	30
Lottery Commission 435	32	0.181529	12		12	3	15
Lt Governor 440	3	0.017018	1		1	0	1
LPG Board 445	10	0.056728	4		4	1	5
Board of Lic Alcohol & Drug Cnsl 448	4	0.022691	2		2	0	2
Board of Med Licensure & Supr 450	37	0.209893	14		14	3	18
Mental Health & Substance Abuse 452	363	2.059224	141		141	33	174
Medical Marijuana 455	75	0.425459	29		29	7	36
Motor Vehicle Commission 475	2	0.011346	1		1	0	1
Bureau of Narcotics 477	133	0.754482	51		51	12	64
Board of Exam for LT Care Admin 509	8	0.045382	3		3	1	4
Board of Nursing 510	31	0.175857	12		12	3	15
OPERS - OK Public Empl Ret Sys 515	40	0.226912	15		15	4	19
Board of Exam in Optometry 520	5	0.028364	2		2	0	2
Board of Osteopathic Exam 525	38	0.215566	15		15	3	18
Police Pension & Ret Sys 557	8	0.045382	3		3	1	4
Pharmacy Board 560	17	0.096437	7		7	2	8
Board Private Vocational Schools 563	15	0.085092	6		6	1	7
Dept of Tourism & Recreation 566	1,186	6.727933	459		459	108	567
Prof Engineers & Land Surveyors 570	30	0.170184	12		12	3	14
Dept of Public Safety 585	492	2.791014	190		190	45	235
Real Estate Commission 588	15	0.085092	6		6	1	7
Physician Manpower Trng Comm 619	25	0.141820	10		10	2	12
Board of Lic Social Workers 622	6	0.034037	2		2	1	3
Secretary of State 625	28	0.158838	11		11	3	13
OCAST 628	22	0.124801	9		9	2	10
School of Science & Math 629	42	0.238257	16		16	4	20
Dept of Securities 630	13	0.073746	5		5	1	6
Commission on Consumer Credit 635	8	0.045382	3		3	1	4
Service Oklahoma 640	876	4.969367	339		339	80	419
Conservation Commission 645	40	0.226912	15		15	4	19
Dept of Veteran Affairs 650	228	1.293397	88		88	21	109
JD McCarty Center 670	97	0.550261	38		38	9	46
Council on Judicial Complaints 678	3	0.017018	1		1	0	1
Tax Commission 695	348	1.974132	135		135	32	167
Teachers Retirement System 715	24	0.136147	9		9	2	11
Uniform Building Code Commission 753	24	0.136147	9		9	2	11
Used Motor Vehicles 755	24	0.136147	9		9	2	11
Board of Test Alcohol/Drug 772	7	0.039710	3		3	1	3
Board of Veterinary Med Examiners 790	13	0.073746	5		5	1	6
Career & Technology Education 800	116	0.658044	45		45	11	55
Virtual Charter School Board 803	18	0.102110	7		7	2	9
Dept of Rehabilitation Services 805	179	1.015430	69		69	16	86
Health Care Authority 807	107	0.606989	41		41	10	51
Dept of Human Services 830	980	5.559337	379		379	90	469
Water Resources Board 835	151	0.856592	58		58	14	72
Workers Comp Commission 865	20	0.113456	8		8	2	10
Schedule .4 Total for Agency Specific	17,628	100.000000	6,825		6,825	1,384	8,208

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Agency Specific

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

STATE OF OKLAHOMA
FY 2026 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	35	1.073290	2,272		2,272		2,272
Treasurer (740)	1	0.030665	65		65	13	78
Military Dept 025	65	1.993254	4,219		4,219	865	5,084
ABLE 030	78	2.391904	5,063		5,063	1,038	6,101
Boll Weevil 039	2	0.061331	130		130	27	156
Agriculture Food & Forestry 040	9	0.275989	584		584	120	704
Attorney General 049	132	4.047838	8,569		8,569	1,756	10,325
Arts Council 055	1	0.030665	65		65	13	78
Aeronautics Commission 060	10	0.306654	649		649	133	782
Banking Dept 065	34	1.042625	2,207		2,207	452	2,660
Broadband 085	3	0.091996	195		195	40	235
Tobacco Settlement Trust 092	6	0.183993	389		389	80	469
Capital Improvements Authority 105	3	0.091996	195		195	40	235
Commission on Children & Youth 127	26	0.797301	1,688		1,688	346	2,034
Corrections 131	16	0.490647	1,039		1,039	213	1,251
Commerce 160	88	2.698559	5,712		5,712	1,171	6,883
Construction Industries Board 170	685	21.005831	44,467		44,467	9,114	53,581
Corporation Commission 185	169	5.182459	10,971		10,971	2,249	13,219
Board of Cosmetology 190	37	1.134621	2,402		2,402	492	2,894
Board of Dentistry 215	10	0.306654	649		649	133	782
District Attorneys Council 220	17	0.521312	1,104		1,104	226	1,330
Dept of Education 265	29	0.889298	1,883		1,883	386	2,268
Education TV Authority 266	45	1.379945	2,921		2,921	599	3,520
Election Board 270	2	0.061331	130		130	27	156
Educational Quality & Accountability 275	25	0.766636	1,623		1,623	333	1,956
Employment Security Commission 290	3	0.091996	195		195	40	235
Dept of Environmental Quality 292	13	0.398651	844		844	173	1,017
Auditor & Inspector 300	33	1.011960	2,142		2,142	439	2,581
Interstate Oil Compact Commission 307	6	0.183993	389		389	80	469
Bureau of Investigation 308	68	2.085250	4,414		4,414	905	5,319
Dept of Emergency Mgmt 309	7	0.214658	454		454	93	548
Fire Marshal 310	1	0.030665	65		65	13	78
Dept of Wildlife Conservation 320	27	0.827967	1,753		1,753	359	2,112
Dept of Health 340	175	5.366452	11,360		11,360	2,328	13,688
Chief Medical Examiner 342	5	0.153327	325		325	67	391
Dept of Transportation 345	38	1.165287	2,467		2,467	506	2,972
Space Industry Dev Authority 346	3	0.091996	195		195	40	235
Historical Society 350	74	2.269243	4,804		4,804	985	5,788
Workers Comp Court 369	5	0.153327	325		325	67	391
Insurance Dept 385	2	0.061331	130		130	27	156
Multiple Injury Trust Fund 391	1	0.030665	65		65	13	78
Office of Juvenile Affairs 400	5	0.153327	325		325	67	391
Commission of the Land Office 410	33	1.011960	2,142		2,142	439	2,581
Dept of Libraries 430	5	0.153327	325		325	67	391
Lottery Commission 435	42	1.287948	2,726		2,726	559	3,285
Board of Med Licensure & Supr 450	5	0.153327	325		325	67	391
Mental Health & Substance Abuse 452	99	3.035879	6,427		6,427	1,317	7,744
Medical Marijuana 455	36	1.103956	2,337		2,337	479	2,816
Motor Vehicle Commission 475	1	0.030665	65		65	13	78
Bureau of Narcotics 477	6	0.183993	389		389	80	469
OPERS - OK Public Empl Ret Sys 515	2	0.061331	130		130	27	156
Police Pension & Ret Sys 557	19	0.582643	1,233		1,233	253	1,486

STATE OF OKLAHOMA
FY 2026 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
Pharmacy Board 560	4	0.122662	260		260	53	313
Dept of Tourism & Recreation 566	213	6.531739	13,827		13,827	2,834	16,661
Dept of Public Safety 585	318	9.751610	20,643		20,643	4,231	24,874
Real Estate Commission 588	3	0.091996	195		195	40	235
Physician Manpower Trng Comm 619	5	0.153327	325		325	67	391
Secretary of State 625	2	0.061331	130		130	27	156
OCAST 628	1	0.030665	65		65	13	78
Service Oklahoma 640	4	0.122662	260		260	53	313
Dept of Veteran Affairs 650	12	0.367985	779		779	160	939
JD McCarty Center 670	2	0.061331	130		130	27	156
Council on Judicial Complaints 678	1	0.030665	65		65	13	78
Tax Commission 695	5	0.153327	325		325	67	391
Uniform Building Code Commission 753	14	0.429316	909		909	186	1,095
OSU Medical Authority 775	1	0.030665	65		65	13	78
Board of Veterinary Med Examiners 790	4	0.122662	260		260	53	313
Career & Technology Education 800	1	0.030665	65		65	13	78
Virtual Charter School Board 803	35	1.073290	2,272		2,272	466	2,738
Dept of Rehabilitation Services 805	4	0.122662	260		260	53	313
Health Care Authority 807	63	1.931923	4,090		4,090	838	4,928
Dept of Human Services 830	107	3.281202	6,946		6,946	1,424	8,370
Water Resources Board 835	205	6.286415	13,307		13,307	2,728	16,035
Workers Comp Commission 865	15	0.459982	974		974	200	1,173
Schedule .4 Total for Statewide	3,261	100.000000	211,686		211,686	42,924	254,610

Allocation Basis: Number of Purchasing Transactions-SW
Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2026 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	35	1.073290	0		0		0
Treasurer (740)	1	0.030665	0		0		0
Military Dept 025	65	1.993254	0		0		0
ABLE 030	78	2.391904	0		0		0
Boll Weevil 039	2	0.061331	0		0		0
Agriculture Food & Forestry 040	9	0.275989	0		0		0
Attorney General 049	132	4.047838	0		0		0
Arts Council 055	1	0.030665	0		0		0
Aeronautics Commission 060	10	0.306654	0		0		0
Banking Dept 065	34	1.042625	0		0		0
Broadband 085	3	0.091996	0		0		0
Tobacco Settlement Trust 092	6	0.183993	0		0		0
Capital Improvements Authority 105	3	0.091996	0		0		0
Commission on Children & Youth 127	26	0.797301	0		0		0
Corrections 131	16	0.490647	0		0		0
Commerce 160	88	2.698559	0		0		0
Construction Industries Board 170	685	21.005831	0		0		0
Corporation Commission 185	169	5.182459	0		0		0
Board of Cosmetology 190	37	1.134621	0		0		0
Board of Dentistry 215	10	0.306654	0		0		0
District Attorneys Council 220	17	0.521312	0		0		0
Dept of Education 265	29	0.889298	0		0		0
Education TV Authority 266	45	1.379945	0		0		0
Election Board 270	2	0.061331	0		0		0
Educational Quality & Accountability 275	25	0.766636	0		0		0
Employment Security Commission 290	3	0.091996	0		0		0
Dept of Environmental Quality 292	13	0.398651	0		0		0
Auditor & Inspector 300	33	1.011960	0		0		0
Interstate Oil Compact Commission 307	6	0.183993	0		0		0
Bureau of Investigation 308	68	2.085250	0		0		0
Dept of Emergency Mgmt 309	7	0.214658	0		0		0
Fire Marshal 310	1	0.030665	0		0		0
Dept of Wildlife Conservation 320	27	0.827967	0		0		0
Dept of Health 340	175	5.366452	0		0		0
Chief Medical Examiner 342	5	0.153327	0		0		0
Dept of Transportation 345	38	1.165287	0		0		0
Space Industry Dev Authority 346	3	0.091996	0		0		0
Historical Society 350	74	2.269243	0		0		0
Workers Comp Court 369	5	0.153327	0		0		0
Insurance Dept 385	2	0.061331	0		0		0
Multiple Injury Trust Fund 391	1	0.030665	0		0		0
Office of Juvenile Affairs 400	5	0.153327	0		0		0
Commission of the Land Office 410	33	1.011960	0		0		0
Dept of Libraries 430	5	0.153327	0		0		0
Lottery Commission 435	42	1.287948	0		0		0
Board of Med Licensure & Supr 450	5	0.153327	0		0		0
Mental Health & Substance Abuse 452	99	3.035879	0		0		0
Medical Marijuana 455	36	1.103956	0		0		0
Motor Vehicle Commission 475	1	0.030665	0		0		0
Bureau of Narcotics 477	6	0.183993	0		0		0
OPERS - OK Public Empl Ret Sys 515	2	0.061331	0		0		0
Police Pension & Ret Sys 557	19	0.582643	0		0		0

STATE OF OKLAHOMA
FY 2026 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
Pharmacy Board 560	4	0.122662	0		0		0
Dept of Tourism & Recreation 566	213	6.531739	0		0		0
Dept of Public Safety 585	318	9.751610	0		0		0
Real Estate Commission 588	3	0.091996	0		0		0
Physician Manpower Trng Comm 619	5	0.153327	0		0		0
Secretary of State 625	2	0.061331	0		0		0
OCAST 628	1	0.030665	0		0		0
Service Oklahoma 640	4	0.122662	0		0		0
Dept of Veteran Affairs 650	12	0.367985	0		0		0
JD McCarty Center 670	2	0.061331	0		0		0
Council on Judicial Complaints 678	1	0.030665	0		0		0
Tax Commission 695	5	0.153327	0		0		0
Uniform Building Code Commission 753	14	0.429316	0		0		0
OSU Medical Authority 775	1	0.030665	0		0		0
Board of Veterinary Med Examiners 790	4	0.122662	0		0		0
Career & Technology Education 800	1	0.030665	0		0		0
Virtual Charter School Board 803	35	1.073290	0		0		0
Dept of Rehabilitation Services 805	4	0.122662	0		0		0
Health Care Authority 807	63	1.931923	0		0		0
Dept of Human Services 830	107	3.281202	0		0		0
Water Resources Board 835	205	6.286415	0		0		0
Workers Comp Commission 865	15	0.459982	0		0		0
Schedule .4 Total for Purchase Audit	3,261	100.000000	0		0	0	0

Allocation Basis: Number of Purchasing Transactions-SW
Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2026 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	35	1.073290	14		14		14
Treasurer (740)	1	0.030665	0		0	0	0
Military Dept 025	65	1.993254	27		27	6	32
ABLE 030	78	2.391904	32		32	7	39
Boll Weevil 039	2	0.061331	1		1	0	1
Agriculture Food & Forestry 040	9	0.275989	4		4	1	4
Attorney General 049	132	4.047838	55		55	11	66
Arts Council 055	1	0.030665	0		0	0	0
Aeronautics Commission 060	10	0.306654	4		4	1	5
Banking Dept 065	34	1.042625	14		14	3	17
Broadband 085	3	0.091996	1		1	0	1
Tobacco Settlement Trust 092	6	0.183993	2		2	0	3
Capital Improvements Authority 105	3	0.091996	1		1	0	1
Commission on Children & Youth 127	26	0.797301	11		11	2	13
Corrections 131	16	0.490647	7		7	1	8
Commerce 160	88	2.698559	36		36	7	44
Construction Industries Board 170	685	21.005831	284		284	59	342
Corporation Commission 185	169	5.182459	70		70	14	84
Board of Cosmetology 190	37	1.134621	15		15	3	18
Board of Dentistry 215	10	0.306654	4		4	1	5
District Attorneys Council 220	17	0.521312	7		7	1	8
Dept of Education 265	29	0.889298	12		12	2	14
Education TV Authority 266	45	1.379945	19		19	4	22
Election Board 270	2	0.061331	1		1	0	1
Educational Quality & Accountability 275	25	0.766636	10		10	2	12
Employment Security Commission 290	3	0.091996	1		1	0	1
Dept of Environmental Quality 292	13	0.398651	5		5	1	6
Auditor & Inspector 300	33	1.011960	14		14	3	16
Interstate Oil Compact Commission 307	6	0.183993	2		2	0	3
Bureau of Investigation 308	68	2.085250	28		28	6	34
Dept of Emergency Mgmt 309	7	0.214658	3		3	1	3
Fire Marshal 310	1	0.030665	0		0	0	0
Dept of Wildlife Conservation 320	27	0.827967	11		11	2	13
Dept of Health 340	175	5.366452	72		72	15	87
Chief Medical Examiner 342	5	0.153327	2		2	0	2
Dept of Transportation 345	38	1.165287	16		16	3	19
Space Industry Dev Authority 346	3	0.091996	1		1	0	1
Historical Society 350	74	2.269243	31		31	6	37
Workers Comp Court 369	5	0.153327	2		2	0	2
Insurance Dept 385	2	0.061331	1		1	0	1
Multiple Injury Trust Fund 391	1	0.030665	0		0	0	0
Office of Juvenile Affairs 400	5	0.153327	2		2	0	2
Commission of the Land Office 410	33	1.011960	14		14	3	16
Dept of Libraries 430	5	0.153327	2		2	0	2
Lottery Commission 435	42	1.287948	17		17	4	21
Board of Med Licensure & Supr 450	5	0.153327	2		2	0	2
Mental Health & Substance Abuse 452	99	3.035879	41		41	8	49
Medical Marijuana 455	36	1.103956	15		15	3	18
Motor Vehicle Commission 475	1	0.030665	0		0	0	0
Bureau of Narcotics 477	6	0.183993	2		2	0	3
OPERS - OK Public Empl Ret Sys 515	2	0.061331	1		1	0	1
Police Pension & Ret Sys 557	19	0.582643	8		8	2	9

STATE OF OKLAHOMA
FY 2026 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
Pharmacy Board 560	4	0.122662	2		2	0	2
Dept of Tourism & Recreation 566	213	6.531739	88		88	18	106
Dept of Public Safety 585	318	9.751610	132		132	27	159
Real Estate Commission 588	3	0.091996	1		1	0	1
Physician Manpower Trng Comm 619	5	0.153327	2		2	0	2
Secretary of State 625	2	0.061331	1		1	0	1
OCAST 628	1	0.030665	0		0	0	0
Service Oklahoma 640	4	0.122662	2		2	0	2
Dept of Veteran Affairs 650	12	0.367985	5		5	1	6
JD McCarty Center 670	2	0.061331	1		1	0	1
Council on Judicial Complaints 678	1	0.030665	0		0	0	0
Tax Commission 695	5	0.153327	2		2	0	2
Uniform Building Code Commission 753	14	0.429316	6		6	1	7
OSU Medical Authority 775	1	0.030665	0		0	0	0
Board of Veterinary Med Examiners 790	4	0.122662	2		2	0	2
Career & Technology Education 800	1	0.030665	0		0	0	0
Virtual Charter School Board 803	35	1.073290	14		14	3	17
Dept of Rehabilitation Services 805	4	0.122662	2		2	0	2
Health Care Authority 807	63	1.931923	26		26	5	31
Dept of Human Services 830	107	3.281202	44		44	9	53
Water Resources Board 835	205	6.286415	85		85	17	102
Workers Comp Commission 865	15	0.459982	6		6	1	7
Schedule .4 Total for Training	3,261	100.000000	1,350		1,350	274	1,623

Allocation Basis: Number of Purchasing Transactions-SW
Allocation Source: Purchasing Transaction Report

STATE OF OKLAHOMA
FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Assessment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	105	3.152207	1,768		1,768		1,768
Treasurer (740)	2	0.060042	34		34	7	41
Accountancy Board 020	2	0.060042	34		34	7	41
Military Dept 025	26	0.780546	438		438	92	530
ABLE 030	7	0.210147	118		118	25	143
Boll Weevil 039	1	0.030021	17		17	4	20
Agriculture Food & Forestry 040	57	1.711198	960		960	201	1,161
Board of Architects 045	3	0.090063	51		51	11	61
Indigents Defense System 047	26	0.780546	438		438	92	530
Attorney General 049	64	1.921345	1,078		1,078	226	1,303
Arts Council 055	9	0.270189	152		152	32	183
Aeronautics Commission 060	32	0.960672	539		539	113	652
Broadband 085	16	0.480336	269		269	56	326
Tobacco Settlement Trust 092	4	0.120084	67		67	14	82
Capital Improvements Authority 105	2	0.060042	34		34	7	41
Dept of Mines 125	3	0.090063	51		51	11	61
Commission on Children & Youth 127	8	0.240168	135		135	28	163
Corrections 131	435	13.059141	7,326		7,326	1,534	8,860
Board of Chiropractor Exam 145	1	0.030021	17		17	4	20
Board of Behavioral Health 148	3	0.090063	51		51	11	61
Commerce 160	48	1.441009	808		808	169	978
Construction Industries Board 170	3	0.090063	51		51	11	61
Corporation Commission 185	60	1.801261	1,010		1,010	212	1,222
Board of Cosmetology 190	4	0.120084	67		67	14	82
JM Davis Museum 204	1	0.030021	17		17	4	20
Board of Dentistry 215	3	0.090063	51		51	11	61
District Attorneys Council 220	67	2.011408	1,128		1,128	236	1,365
Dept of Education 265	57	1.711198	960		960	201	1,161
Education TV Authority 266	1	0.030021	17		17	4	20
Election Board 270	5	0.150105	84		84	18	102
Educational Quality & Accountability 275	2	0.060042	34		34	7	41
Employment Security Commission 290	15	0.450315	253		253	53	306
Dept of Environmental Quality 292	60	1.801261	1,010		1,010	212	1,222
Ethics Commission 296	3	0.090063	51		51	11	61
Auditor & Inspector 300	9	0.270189	152		152	32	183
Governor 305	4	0.120084	67		67	14	82
Pardon & Parole Board 306	3	0.090063	51		51	11	61
Interstate Oil Compact Commission 307	2	0.060042	34		34	7	41
Bureau of Investigation 308	28	0.840588	472		472	99	570
Dept of Emergency Mgmt 309	20	0.600420	337		337	71	407
Fire Marshal 310	12	0.360252	202		202	42	244
Firefighters Pens & Ret Sys 315	3	0.090063	51		51	11	61
Dept of Wildlife Conservation 320	43	1.290904	724		724	152	876
Dept of Health 340	133	3.992795	2,240		2,240	469	2,709
Chief Medical Examiner 342	15	0.450315	253		253	53	306
Dept of Transportation 345	551	16.541586	9,280		9,280	1,943	11,223
Space Industry Dev Authority 346	5	0.150105	84		84	18	102
Historical Society 350	17	0.510357	286		286	60	346
Horse Racing Commission 353	7	0.210147	118		118	25	143
Workers Comp Court 369	1	0.030021	17		17	4	20
Industrial Finance Authority 370	1	0.030021	17		17	4	20
Insurance Dept 385	18	0.540378	303		303	63	367

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Assessment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Multiple Injury Trust Fund 391	1	0.030021	17		17	4	20
Office of Juvenile Affairs 400	52	1.561093	876		876	183	1,059
Dept of Labor 405	8	0.240168	135		135	28	163
Commission of the Land Office 410	12	0.360252	202		202	42	244
Council on Law Enfc Educ & Trng 415	4	0.120084	67		67	14	82
Law Enforcement Retirement Sys 416	7	0.210147	118		118	25	143
Dept of Libraries 430	9	0.270189	152		152	32	183
Lottery Commission 435	6	0.180126	101		101	21	122
Lt Governor 440	4	0.120084	67		67	14	82
LPG Board 445	2	0.060042	34		34	7	41
Board of Lic Alcohol & Drug Cnsl 448	3	0.090063	51		51	11	61
Board of Med Licensure & Supr 450	5	0.150105	84		84	18	102
Mental Health & Substance Abuse 452	308	9.246473	5,187		5,187	1,086	6,273
Medical Marijuana 455	15	0.450315	253		253	53	306
Bureau of Narcotics 477	20	0.600420	337		337	71	407
Board of Nursing 510	3	0.090063	51		51	11	61
OPERS - OK Public Empl Ret Sys 515	3	0.090063	51		51	11	61
Board of Osteopathic Exam 525	3	0.090063	51		51	11	61
Police Pension & Ret Sys 557	3	0.090063	51		51	11	61
Pharmacy Board 560	4	0.120084	67		67	14	82
Dept of Tourism & Recreation 566	128	3.842690	2,156		2,156	451	2,607
Prof Engineers & Land Surveyors 570	3	0.090063	51		51	11	61
Board of Psychologists Examiners 575	1	0.030021	17		17	4	20
Dept of Public Safety 585	99	2.972080	1,667		1,667	349	2,016
Real Estate Commission 588	5	0.150105	84		84	18	102
Regional University System of OK 610	1	0.030021	17		17	4	20
Physician Manpower Trng Comm 619	2	0.060042	34		34	7	41
Board of Lic Social Workers 622	1	0.030021	17		17	4	20
Secretary of State 625	3	0.090063	51		51	11	61
OCAST 628	4	0.120084	67		67	14	82
School of Science & Math 629	5	0.150105	84		84	18	102
Dept of Securities 630	3	0.090063	51		51	11	61
Speech-Language Pathology 632	2	0.060042	34		34	7	41
Commission on Consumer Credit 635	17	0.510357	286		286	60	346
Service Oklahoma 640	16	0.480336	269		269	56	326
Conservation Commission 645	36	1.080757	606		606	127	733
Dept of Veteran Affairs 650	202	6.064245	3,402		3,402	712	4,114
JD McCarty Center 670	26	0.780546	438		438	92	530
Supreme Court 677	2	0.060042	34		34	7	41
Council on Judicial Complaints 678	3	0.090063	51		51	11	61
Tax Commission 695	23	0.690483	387		387	81	468
Teachers Retirement System 715	3	0.090063	51		51	11	61
Used Motor Vehicles 755	3	0.090063	51		51	11	61
Board of Test Alcohol/Drug 772	1	0.030021	17		17	4	20
OSU Medical Authority 775	1	0.030021	17		17	4	20
Board of Veterinary Med Examiners 790	2	0.060042	34		34	7	41
Career & Technology Education 800	37	1.110778	623		623	130	754
Virtual Charter School Board 803	3	0.090063	51		51	11	61
Dept of Rehabilitation Services 805	87	2.611828	1,465		1,465	307	1,772
Health Care Authority 807	18	0.540378	303		303	63	367
Univ Hospital Authority 825	1	0.030021	17		17	4	20
Dept of Human Services 830	89	2.671870	1,499		1,499	314	1,813

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Assessment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Resources Board 835	20	0.600420	337		337	71	407
Workers Comp Commission 865	5	0.150105	84		84	18	102
Schedule .4 Total for Assessment	3,331	100.000000	56,099		56,099	11,375	67,474

Allocation Basis: Number of Hours Auditing
Allocation Source: Department Records



STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Central Purchasing

Activity - Compliance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES ISD	100	100.000000	23,285		23,285	4,722	28,006
Schedule .4 Total for Compliance	100	100.000000	23,285		23,285	4,722	28,006

Allocation Basis: Exclusive to ISD
Allocation Source: Department Records

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	Total	Agency Specific	Statewide	Purchase Audit	Training
OMES Administration	5,016	962	2,272	0	14
Treasurer (740)	215	95	78	0	0
OMES ISD	28,006	0	0	0	0
Accountancy Board 020	50	10	0	0	0
Military Dept 025	5,771	124	5,084	0	32
ABLE 030	6,307	24	6,101	0	39
Boll Weevil 039	179	1	156	0	1
Agriculture Food & Forestry 040	1,883	14	704	0	4
Board of Architects 045	69	8	0	0	0
Indigents Defense System 047	592	63	0	0	0
Attorney General 049	11,759	65	10,325	0	66
Arts Council 055	273	11	78	0	0
Aeronautics Commission 060	1,440	1	782	0	5
Banking Dept 065	2,689	12	2,660	0	17
Broadband 085	595	33	235	0	1
Tobacco Settlement Trust 092	576	22	469	0	3
Capital Improvements Authority 105	277	0	235	0	1
Dept of Mines 125	63	1	0	0	0
Commission on Children & Youth 127	2,217	8	2,034	0	13
Corrections 131	10,339	220	1,251	0	8
Board of Chiropractor Exam 145	20	0	0	0	0
Board of Behavioral Health 148	74	13	0	0	0
Commerce 160	8,041	136	6,883	0	44
Construction Industries Board 170	54,203	219	53,581	0	342
Corporation Commission 185	14,903	377	13,219	0	84
Board of Cosmetology 190	3,001	7	2,894	0	18
JM Davis Museum 204	20	0	0	0	0
Board of Dentistry 215	853	4	782	0	5
District Attorneys Council 220	2,777	75	1,330	0	8
Dept of Education 265	3,597	153	2,268	0	14
Education TV Authority 266	3,567	5	3,520	0	22
Election Board 270	279	20	156	0	1
Educational Quality & Accountability 275	2,012	3	1,956	0	12
Funeral Board 285	0	0	0	0	0
Employment Security Commission 290	737	195	235	0	1
Dept of Environmental Quality 292	2,655	409	1,017	0	6
Ethics Commission 296	66	5	0	0	0
Auditor & Inspector 300	2,789	8	2,581	0	16
Governor 305	104	23	0	0	0
Pardon & Parole Board 306	66	5	0	0	0
Interstate Oil Compact Commission 307	517	4	469	0	3
Bureau of Investigation 308	6,046	123	5,319	0	34
Dept of Emergency Mgmt 309	974	16	548	0	3
Fire Marshal 310	323	0	78	0	0
Firefighters Pens & Ret Sys 315	61	0	0	0	0
Dept of Wildlife Conservation 320	3,071	70	2,112	0	13
Office of Disability Concerns 326	2	2	0	0	0
Dept of Health 340	17,473	989	13,688	0	87
Chief Medical Examiner 342	922	223	391	0	2
Dept of Transportation 345	14,495	281	2,972	0	19
Space Industry Dev Authority 346	342	4	235	0	1
Historical Society 350	6,255	84	5,788	0	37

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	Total	Agency Specific	Statewide	Purchase Audit	Training
Horse Racing Commission 353	143	0	0	0	0
Workers Comp Court 369	417	3	391	0	2
Industrial Finance Authority 370	20	0	0	0	0
Insurance Dept 385	542	18	156	0	1
Multiple Injury Trust Fund 391	100	0	78	0	0
Office of Juvenile Affairs 400	1,516	64	391	0	2
Dept of Labor 405	226	63	0	0	0
Commission of the Land Office 410	2,886	44	2,581	0	16
Council on Law Enfc Educ & Trng 415	95	13	0	0	0
Law Enforcement Retirement Sys 416	146	3	0	0	0
Dept of Libraries 430	607	30	391	0	2
Lottery Commission 435	3,444	15	3,285	0	21
Lt Governor 440	83	1	0	0	0
LPG Board 445	45	5	0	0	0
Board of Lic Alcohol & Drug Cnsl 448	63	2	0	0	0
Board of Med Licensure & Supr 450	513	18	391	0	2
Mental Health & Substance Abuse 452	14,240	174	7,744	0	49
Medical Marijuana 455	3,175	36	2,816	0	18
Motor Vehicle Commission 475	80	1	78	0	0
Bureau of Narcotics 477	943	64	469	0	3
Board of Exam for LT Care Admin 509	4	4	0	0	0
Board of Nursing 510	76	15	0	0	0
OPERS - OK Public Empl Ret Sys 515	238	19	156	0	1
Board of Exam in Optometry 520	2	2	0	0	0
Board of Osteopathic Exam 525	79	18	0	0	0
Police Pension & Ret Sys 557	1,561	4	1,486	0	9
Pharmacy Board 560	404	8	313	0	2
Board Private Vocational Schools 563	7	7	0	0	0
Dept of Tourism & Recreation 566	19,942	567	16,661	0	106
Prof Engineers & Land Surveyors 570	75	14	0	0	0
Board of Psychologists Examiners 575	20	0	0	0	0
Dept of Public Safety 585	27,284	235	24,874	0	159
Real Estate Commission 588	345	7	235	0	1
Regional University System of OK 610	20	0	0	0	0
Physician Manpower Trng Comm 619	446	12	391	0	2
Board of Lic Social Workers 622	23	3	0	0	0
Secretary of State 625	232	13	156	0	1
OCAST 628	171	10	78	0	0
School of Science & Math 629	122	20	0	0	0
Dept of Securities 630	67	6	0	0	0
Speech-Language Pathology 632	41	0	0	0	0
Commission on Consumer Credit 635	350	4	0	0	0
Service Oklahoma 640	1,060	419	313	0	2
Conservation Commission 645	752	19	0	0	0
Dept of Veteran Affairs 650	5,168	109	939	0	6
JD McCarty Center 670	733	46	156	0	1
Supreme Court 677	41	0	0	0	0
Council on Judicial Complaints 678	141	1	78	0	0
Tax Commission 695	1,029	167	391	0	2
Teachers Retirement System 715	73	11	0	0	0
Uniform Building Code Commission 753	1,114	11	1,095	0	7
Used Motor Vehicles 755	73	11	0	0	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	Total	Agency Specific	Statewide	Purchase Audit	Training
Board of Test Alcohol/Drug 772	24	3	0	0	0
OSU Medical Authority 775	99	0	78	0	0
Board of Veterinary Med Examiners 790	362	6	313	0	2
Career & Technology Education 800	888	55	78	0	0
Virtual Charter School Board 803	2,825	9	2,738	0	17
Dept of Rehabilitation Services 805	2,172	86	313	0	2
Health Care Authority 807	5,377	51	4,928	0	31
Univ Hospital Authority 825	20	0	0	0	0
Dept of Human Services 830	10,705	469	8,370	0	53
Water Resources Board 835	16,617	72	16,035	0	102
Workers Comp Commission 865	1,292	10	1,173	0	7
Direct Bill	0	0	0	0	0
Total	359,922	8,208	254,610	0	1,623

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	CARES Act	Assessment	Compliance
OMES Administration	0	1,768	0
Treasurer (740)	0	41	0
OMES ISD	0	0	28,006
Accountancy Board 020	0	41	0
Military Dept 025	0	530	0
ABLE 030	0	143	0
Boll Weevil 039	0	20	0
Agriculture Food & Forestry 040	0	1,161	0
Board of Architects 045	0	61	0
Indigents Defense System 047	0	530	0
Attorney General 049	0	1,303	0
Arts Council 055	0	183	0
Aeronautics Commission 060	0	652	0
Banking Dept 065	0	0	0
Broadband 085	0	326	0
Tobacco Settlement Trust 092	0	82	0
Capital Improvements Authority 105	0	41	0
Dept of Mines 125	0	61	0
Commission on Children & Youth 127	0	163	0
Corrections 131	0	8,860	0
Board of Chiropractor Exam 145	0	20	0
Board of Behavioral Health 148	0	61	0
Commerce 160	0	978	0
Construction Industries Board 170	0	61	0
Corporation Commission 185	0	1,222	0
Board of Cosmetology 190	0	82	0
JM Davis Museum 204	0	20	0
Board of Dentistry 215	0	61	0
District Attorneys Council 220	0	1,365	0
Dept of Education 265	0	1,161	0
Education TV Authority 266	0	20	0
Election Board 270	0	102	0
Educational Quality & Accountability 275	0	41	0
Funeral Board 285	0	0	0
Employment Security Commission 290	0	306	0
Dept of Environmental Quality 292	0	1,222	0
Ethics Commission 296	0	61	0
Auditor & Inspector 300	0	183	0
Governor 305	0	82	0
Pardon & Parole Board 306	0	61	0
Interstate Oil Compact Commission 307	0	41	0
Bureau of Investigation 308	0	570	0
Dept of Emergency Mgmt 309	0	407	0
Fire Marshal 310	0	244	0
Firefighters Pens & Ret Sys 315	0	61	0
Dept of Wildlife Conservation 320	0	876	0
Office of Disability Concerns 326	0	0	0
Dept of Health 340	0	2,709	0
Chief Medical Examiner 342	0	306	0
Dept of Transportation 345	0	11,223	0
Space Industry Dev Authority 346	0	102	0
Historical Society 350	0	346	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	CARES Act	Assessment	Compliance
Horse Racing Commission 353	0	143	0
Workers Comp Court 369	0	20	0
Industrial Finance Authority 370	0	20	0
Insurance Dept 385	0	367	0
Multiple Injury Trust Fund 391	0	20	0
Office of Juvenile Affairs 400	0	1,059	0
Dept of Labor 405	0	163	0
Commission of the Land Office 410	0	244	0
Council on Law Enfc Educ & Trng 415	0	82	0
Law Enforcement Retirement Sys 416	0	143	0
Dept of Libraries 430	0	183	0
Lottery Commission 435	0	122	0
Lt Governor 440	0	82	0
LPG Board 445	0	41	0
Board of Lic Alcohol & Drug Cnsl 448	0	61	0
Board of Med Licensure & Supr 450	0	102	0
Mental Health & Substance Abuse 452	0	6,273	0
Medical Marijuana 455	0	306	0
Motor Vehicle Commission 475	0	0	0
Bureau of Narcotics 477	0	407	0
Board of Exam for LT Care Admin 509	0	0	0
Board of Nursing 510	0	61	0
OPERS - OK Public Empl Ret Sys 515	0	61	0
Board of Exam in Optometry 520	0	0	0
Board of Osteopathic Exam 525	0	61	0
Police Pension & Ret Sys 557	0	61	0
Pharmacy Board 560	0	82	0
Board Private Vocational Schools 563	0	0	0
Dept of Tourism & Recreation 566	0	2,607	0
Prof Engineers & Land Surveyors 570	0	61	0
Board of Psychologists Examiners 575	0	20	0
Dept of Public Safety 585	0	2,016	0
Real Estate Commission 588	0	102	0
Regional University System of OK 610	0	20	0
Physician Manpower Trng Comm 619	0	41	0
Board of Lic Social Workers 622	0	20	0
Secretary of State 625	0	61	0
OCAST 628	0	82	0
School of Science & Math 629	0	102	0
Dept of Securities 630	0	61	0
Speech-Language Pathology 632	0	41	0
Commission on Consumer Credit 635	0	346	0
Service Oklahoma 640	0	326	0
Conservation Commission 645	0	733	0
Dept of Veteran Affairs 650	0	4,114	0
JD McCarty Center 670	0	530	0
Supreme Court 677	0	41	0
Council on Judicial Complaints 678	0	61	0
Tax Commission 695	0	468	0
Teachers Retirement System 715	0	61	0
Uniform Building Code Commission 753	0	0	0
Used Motor Vehicles 755	0	61	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Central Purchasing

Receiving Department	CARES Act	Assessment	Compliance
Board of Test Alcohol/Drug 772	0	20	0
OSU Medical Authority 775	0	20	0
Board of Veterinary Med Examiners 790	0	41	0
Career & Technology Education 800	0	754	0
Virtual Charter School Board 803	0	61	0
Dept of Rehabilitation Services 805	0	1,772	0
Health Care Authority 807	0	367	0
Univ Hospital Authority 825	0	20	0
Dept of Human Services 830	0	1,813	0
Water Resources Board 835	0	407	0
Workers Comp Commission 865	0	102	0
Direct Bill	0	0	0
Total	0	67,474	28,006

**STATE OF OKLAHOMA
FY 2026 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 2026 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:	1,091,546			1,091,546
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	-650,406			
OPERS DC contribution to DB	-11,091			
Total Deductions:	-661,497			-661,497
Cost Adjustments:				
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Equipment Depreciation	4,882		4,882	
OMES Administration	44,332	5,746	50,078	
OMES DCAM Admin	36,403	390	36,793	
Human Capital Management		3,243	3,243	
Total Allocated Additions:	85,616	9,379	94,996	94,996
Total To Be Allocated:	515,665	9,379		525,045

STATE OF OKLAHOMA
FY 2026 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	387,863	0	387,863	0
Other Expense & Cost				
Professional Services	9,633	0	9,633	0
Intra/Interagency Pymnts-Prof Svcs	680	0	680	0
Misc. Administrative Expenses	1,967	0	1,967	0
Rent Expense	11,432	0	11,432	0
Maintenance & Repair Expense	13,935	0	13,935	0
Specialized Supplies & Mat'ls. Exp.	4,420	0	4,420	0
General Operating Expenses	119	0	119	0
Other	0	0	0	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	650,406	0	0	0
*OPERS DC contribution to DB	11,091	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,091,546			
Deductions				
*Total Disallowed Costs	(661,497)	0	0	0
Cost Adjustments				
Deduct Direct Costs	0	0	0	0
Functional Cost	430,049	0	430,049	0
Allocation Step 1				
Inbound - All Others	85,616	0	85,616	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	515,665	0	515,665	0
Allocation Step 2				
Inbound - All Others	9,379	0	9,379	0
2nd Allocation	9,379	0	9,379	0
Total For Interagency Mail				
Schedule .3 Total	525,045	0	525,045	0

STATE OF OKLAHOMA
FY 2026 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	15,534	2.658220	13,708		13,708		13,708
Human Capital Management	81	0.013861	71		71	1	73
Treasurer (740)	46,386	7.937698	40,932		40,932	765	41,697
Accountancy Board 020	29	0.004963	26		26	0	26
Abstractors Board 022	500	0.085561	441		441	8	449
Military Dept 025	115	0.019679	101		101	2	103
ABLE 030	41	0.007016	36		36	1	37
Agriculture Food & Forestry 040	87	0.014888	77		77	1	78
Board of Architects 045	722	0.123551	637		637	12	649
Attorney General 049	619	0.105925	546		546	10	556
Arts Council 055	935	0.160000	825		825	15	840
Aeronautics Commission 060	494	0.084535	436		436	8	444
Banking Dept 065	332	0.056813	293		293	5	298
Tobacco Settlement Trust 092	10	0.001711	9		9	0	9
Dept of Mines 125	5	0.000856	4		4	0	4
Commission on Children & Youth 127	346	0.059208	305		305	6	311
Corrections 131	301	0.051508	266		266	5	271
Board of Chiropractor Exam 145	41	0.007016	36		36	1	37
Board of Behavioral Health 148	607	0.103871	536		536	10	546
Commerce 160	66	0.011294	58		58	1	59
Construction Industries Board 170	86,657	14.828980	76,468		76,468	1,429	77,897
Corporation Commission 185	3,814	0.652662	3,366		3,366	63	3,428
Board of Cosmetology 190	44,169	7.558319	38,976		38,976	728	39,704
Court of Criminal Appeals 199	8	0.001369	7		7	0	7
Board of Dentistry 215	2	0.000342	2		2	0	2
District Attorneys Council 220	191	0.032684	169		169	3	172
Dept of Education 265	1,494	0.255657	1,318		1,318	25	1,343
Education TV Authority 266	16	0.002738	14		14	0	14
Election Board 270	21,741	3.720379	19,185		19,185	358	19,543
Educational Quality & Accountability 275	3	0.000513	3		3	0	3
Funeral Board 285	1,258	0.215272	1,110		1,110	21	1,131
Employment Security Commission 290	173	0.029604	153		153	3	156
Dept of Environmental Quality 292	171	0.029262	151		151	3	154
Ethics Commission 296	354	0.060577	312		312	6	318
Auditor & Inspector 300	676	0.115679	597		597	11	608
Governor 305	823	0.140834	726		726	14	740
Pardon & Parole Board 306	3,615	0.618609	3,190		3,190	60	3,250
Bureau of Investigation 308	794	0.135871	701		701	13	714
Dept of Emergency Mgmt 309	49	0.008385	43		43	1	44
Fire Marshal 310	12,680	2.169836	11,189		11,189	209	11,398
Firefighters Pens & Ret Sys 315	399	0.068278	352		352	7	359
Dept of Wildlife Conservation 320	44	0.007529	39		39	1	40
Dept of Health 340	509	0.087101	449		449	8	458
Chief Medical Examiner 342	2,305	0.394438	2,034		2,034	38	2,072
Dept of Transportation 345	191	0.032684	169		169	3	172
Historical Society 350	153	0.026182	135		135	3	138
Horse Racing Commission 353	292	0.049968	258		258	5	262
Energy Resources Board 359	15	0.002567	13		13	0	13
Workers Comp Court 369	4	0.000684	4		4	0	4
Industrial Finance Authority 370	62	0.010610	55		55	1	56
Insurance Dept 385	14,494	2.480252	12,790		12,790	239	13,029
Multiple Injury Trust Fund 391	16,912	2.894027	14,923		14,923	279	15,202

STATE OF OKLAHOMA
FY 2026 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
Office of Juvenile Affairs 400	116	0.019850	102		102	2	104
Dept of Labor 405	228	0.039016	201		201	4	205
Commission of the Land Office 410	41	0.007016	36		36	1	37
Law Enforcement Retirement Sys 416	108	0.018481	95		95	2	97
Senate 421	835	0.142887	737		737	14	751
House of Representatives 422	902	0.154353	796		796	15	811
Dept of Libraries 430	1,190	0.203636	1,050		1,050	20	1,070
Lottery Commission 435	4,635	0.793154	4,090		4,090	76	4,166
Lt Governor 440	72	0.012321	64		64	1	65
LP Gas Res, Mrkt & Safety Comm 444	7,757	1.327399	6,845		6,845	128	6,973
Board of Med Licensure & Supr 450	98	0.016770	86		86	2	88
Mental Health & Substance Abuse 452	145	0.024813	128		128	2	130
Medical Marijuana 455	221	0.037818	195		195	4	199
Motor Vehicle Commission 475	432	0.073925	381		381	7	388
Bureau of Narcotics 477	67	0.011465	59		59	1	60
Board of Exam for LT Care Admin 509	42	0.007187	37		37	1	38
Board of Nursing 510	48	0.008214	42		42	1	43
OPERS - OK Public Empl Ret Sys 515	48,649	8.324948	42,929		42,929	802	43,731
EGID-Emp Grp Ins Board 516	23,177	3.966111	20,452		20,452	382	20,834
Board of Exam in Optometry 520	2,031	0.347550	1,792		1,792	33	1,826
Board of Osteopathic Exam 525	1,674	0.286459	1,477		1,477	28	1,505
Police Pension & Ret Sys 557	13	0.002225	11		11	0	12
Pharmacy Board 560	70	0.011979	62		62	1	63
Board Private Vocational Schools 563	233	0.039872	206		206	4	209
Dept of Tourism & Recreation 566	140	0.023957	124		124	2	126
Prof Engineers & Land Surveyors 570	79	0.013519	70		70	1	71
Board of Psychologists Examiners 575	23	0.003936	20		20	0	21
Dept of Public Safety 585	5,868	1.004148	5,178		5,178	97	5,275
Real Estate Commission 588	533	0.091208	470		470	9	479
Regents for Higher Education 605	118	0.020192	104		104	2	106
Physician Manpower Trng Comm 619	337	0.057668	297		297	6	303
Board of Lic Social Workers 622	1,770	0.302887	1,562		1,562	29	1,591
Secretary of State 625	36,261	6.205080	31,997		31,997	598	32,595
OCAST 628	176	0.030118	155		155	3	158
School of Science & Math 629	41	0.007016	36		36	1	37
Dept of Securities 630	23	0.003936	20		20	0	21
Speech-Language Pathology 632	1,889	0.323251	1,667		1,667	31	1,698
Commission on Consumer Credit 635	438	0.074952	386		386	7	394
Service Oklahoma 640	17,798	3.045642	15,705		15,705	293	15,999
Conservation Commission 645	803	0.137412	709		709	13	722
Dept of Veteran Affairs 650	7,275	1.244918	6,420		6,420	120	6,540
Supreme Court 677	877	0.150075	774		774	14	788
Council on Judicial Complaints 678	92	0.015743	81		81	2	83
Tax Commission 695	27,881	4.771072	24,603		24,603	460	25,063
Teachers Retirement System 715	100,969	17.278089	89,097		89,097	1,666	90,763
Uniform Building Code Commission 753	127	0.021733	112		112	2	114
Used Motor Vehicles 755	4,841	0.828405	4,272		4,272	80	4,352
OUHSC Prof Prac Plan 771	19	0.003251	17		17	0	17
Board of Veterinary Med Examiners 790	33	0.005647	29		29	1	30
Virtual Charter School Board 803	175	0.029946	154		154	3	157
Dept of Rehabilitation Services 805	335	0.057326	296		296	6	301
Health Care Authority 807	141	0.024128	124		124	2	127

STATE OF OKLAHOMA
FY 2026 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 Human Services 830	726	0.124235	641		641	12	653
Water Resources Board 835	124	0.021219	109		109	2	111
Workers Comp Commission 865	203	0.034738	179		179	3	182
Housing Fin 922	6	0.001027	5		5	0	5
OK Turnpike Authority 978	152	0.026011	134		134	3	137
Schedule .4 Total for Mail Services	584,376	100.000000	515,665		515,665	9,379	525,045

Allocation Basis: Number of Pieces of Mail Handled by Agency

Allocation Source: Interagency Mail Count Per Agency

STATE OF OKLAHOMA
FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Interagency Mail

Receiving Department	Total	Mail Services	CARES Act
OMES Administration	13,708	13,708	0
Human Capital Management	73	73	0
Treasurer (740)	41,697	41,697	0
Accountancy Board 020	26	26	0
Abstractors Board 022	449	449	0
Military Dept 025	103	103	0
ABLE 030	37	37	0
Agriculture Food & Forestry 040	78	78	0
Board of Architects 045	649	649	0
Attorney General 049	556	556	0
Arts Council 055	840	840	0
Aeronautics Commission 060	444	444	0
Banking Dept 065	298	298	0
Tobacco Settlement Trust 092	9	9	0
Dept of Mines 125	4	4	0
Commission on Children & Youth 127	311	311	0
Corrections 131	271	271	0
Board of Chiropractor Exam 145	37	37	0
Board of Behavioral Health 148	546	546	0
Commerce 160	59	59	0
Construction Industries Board 170	77,897	77,897	0
Corporation Commission 185	3,428	3,428	0
Board of Cosmetology 190	39,704	39,704	0
Court of Criminal Appeals 199	7	7	0
Board of Dentistry 215	2	2	0
District Attorneys Council 220	172	172	0
Dept of Education 265	1,343	1,343	0
Education TV Authority 266	14	14	0
Election Board 270	19,543	19,543	0
Educational Quality & Accountability 275	3	3	0
Funeral Board 285	1,131	1,131	0
Employment Security Commission 290	156	156	0
Dept of Environmental Quality 292	154	154	0
Ethics Commission 296	318	318	0
Auditor & Inspector 300	608	608	0
Governor 305	740	740	0
Pardon & Parole Board 306	3,250	3,250	0
Bureau of Investigation 308	714	714	0
Dept of Emergency Mgmt 309	44	44	0
Fire Marshal 310	11,398	11,398	0
Firefighters Pens & Ret Sys 315	359	359	0
Dept of Wildlife Conservation 320	40	40	0
Dept of Health 340	458	458	0
Chief Medical Examiner 342	2,072	2,072	0
Dept of Transportation 345	172	172	0
Historical Society 350	138	138	0
Horse Racing Commission 353	262	262	0
Energy Resources Board 359	13	13	0
Workers Comp Court 369	4	4	0
Industrial Finance Authority 370	56	56	0
Insurance Dept 385	13,029	13,029	0
Multiple Injury Trust Fund 391	15,202	15,202	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Interagency Mail

Receiving Department	Total	Mail Services	CARES Act
Office of Juvenile Affairs 400	104	104	0
Dept of Labor 405	205	205	0
Commission of the Land Office 410	37	37	0
Law Enforcement Retirement Sys 416	97	97	0
Senate 421	751	751	0
House of Representatives 422	811	811	0
Dept of Libraries 430	1,070	1,070	0
Lottery Commission 435	4,166	4,166	0
Lt Governor 440	65	65	0
LP Gas Res, Mrkt & Safety Comm 444	6,973	6,973	0
Board of Med Licensure & Supr 450	88	88	0
Mental Health & Substance Abuse 452	130	130	0
Medical Marijuana 455	199	199	0
Motor Vehicle Commission 475	388	388	0
Bureau of Narcotics 477	60	60	0
Board of Exam for LT Care Admin 509	38	38	0
Board of Nursing 510	43	43	0
OPERS - OK Public Empl Ret Sys 515	43,731	43,731	0
EGID-Emp Grp Ins Board 516	20,834	20,834	0
Board of Exam in Optometry 520	1,826	1,826	0
Board of Osteopathic Exam 525	1,505	1,505	0
Police Pension & Ret Sys 557	12	12	0
Pharmacy Board 560	63	63	0
Board Private Vocational Schools 563	209	209	0
Dept of Tourism & Recreation 566	126	126	0
Prof Engineers & Land Surveyors 570	71	71	0
Board of Psychologists Examiners 575	21	21	0
Dept of Public Safety 585	5,275	5,275	0
Real Estate Commission 588	479	479	0
Regents for Higher Education 605	106	106	0
Physician Manpower Trng Comm 619	303	303	0
Board of Lic Social Workers 622	1,591	1,591	0
Secretary of State 625	32,595	32,595	0
OCAST 628	158	158	0
School of Science & Math 629	37	37	0
Dept of Securities 630	21	21	0
Speech-Language Pathology 632	1,698	1,698	0
Commission on Consumer Credit 635	394	394	0
Service Oklahoma 640	15,999	15,999	0
Conservation Commission 645	722	722	0
Dept of Veteran Affairs 650	6,540	6,540	0
Supreme Court 677	788	788	0
Council on Judicial Complaints 678	83	83	0
Tax Commission 695	25,063	25,063	0
Teachers Retirement System 715	90,763	90,763	0
Uniform Building Code Commission 753	114	114	0
Used Motor Vehicles 755	4,352	4,352	0
OUHSC Prof Prac Plan 771	17	17	0
Board of Veterinary Med Examiners 790	30	30	0
Virtual Charter School Board 803	157	157	0
Dept of Rehabilitation Services 805	301	301	0
Health Care Authority 807	127	127	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Interagency Mail

Receiving Department	Total	Mail Services	CARES Act
Dept of Human Services 830	653	653	0
Water Resources Board 835	111	111	0
Workers Comp Commission 865	182	182	0
Housing Fin 922	5	5	0
OK Turnpike Authority 978	137	137	0
Direct Bill	0	0	0
Total	525,045	525,045	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Human Capital Management

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.

HCM has been further directed to prepare and maintain statewide standards of employment and a total compensation system which assures equity among individuals.. 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.
- 090 HCM - costs associated with management of OMES employees have been allocated based on the number of OMES full time equivalent positions served in the current fiscal year.
- Statewide HCM - costs allocated on the number of full time equivalent positions served in the current fiscal year.
- Statewide Payroll Services - costs have been allocated based on the number of full time equivalent positions served in the current fiscal year.
- Shared Payroll Services - costs have been allocated to Section II Shared Payroll Services, after direct costs have been deducted.
- 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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Human Capital Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,860,262			10,860,262
Deductions:				
Prof Svcs - Disallowed	-722,214			
Rent Expense - Unallowed	0			
OPERS DC contribution to DB	-129,499			
Salaries over Cap	-7,656			
Total Deductions:	-859,369			-859,369
Cost Adjustments:				
Credit for Misc Revenue	-2,670			
Deduct Direct Costs	-1,004,722			
Total Departmental Cost Adjustments:	-1,007,392			-1,007,392
Inbound Costs:				
Equipment Depreciation	136		136	
OMES Administration	334,709	43,383	378,092	
Interagency Mail	71	1	73	
Human Capital Management		24,487	24,487	
Total Allocated Additions:	334,917	67,871	402,788	402,788
Total To Be Allocated:	9,328,418	67,871		9,396,289

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Human Capital Management

	Total	G&A	Training Program	CARES Act	Shared Payroll Services
Wages & Benefits					
Salaries & Wages	5,348,675	0	932,398	0	903,618
Other Expense & Cost					
Professional Services	4,053,610	0	4,400	0	0
*Prof Svcs - Disallowed	722,214	0	0	0	0
Intra/Interagency Pymnts-Prof Svcs	11,262	0	1,963	0	1,902
Travel Reimbursements	3,211	0	560	0	542
Travel Direct Purchase	24,372	0	4,248	0	4,116
Misc. Administrative Expenses	44,305	0	7,722	0	7,483
Rent Expense	486,534	0	84,803	0	82,176
*Rent Expense - Unallowed	0	0	0	0	0
Rent Expense-JOBABS	552	0	96	0	93
Rent Expense-SkilSoft	0	0	0	0	0
Maintenance & Repair Expense	2,255	0	393	0	381
Specialized Supplies & Mat'ls. Exp.	150	0	26	0	25
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	21,707	0	3,784	0	3,666
Agric. & Vehicle Supplies	0	0	0	0	0
Office Furniture and Equipment	0	0	0	0	0
Library Equipment and Resources	3,811	0	664	0	644
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.	166	0	29	0	28
Indemnities, Restitutions, Settlements	0	0	0	0	0
Handicapped Vendor Levy	0	0	0	0	0
Loans,Taxes,Other Disbursements	283	0	49	0	48
Other	0	0	0	0	0
*OPERS DC contribution to DB	129,499	0	0	0	0
*Salaries over Cap	7,656	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	10,860,262				
Deductions					
*Total Disallowed Costs	(859,369)	0	0	0	0
Cost Adjustments					
Credit for Misc Revenue	(2,670)	0	(2,670)	0	0
Deduct Direct Costs	(1,004,722)	0	0	0	(1,004,722)
Functional Cost	8,993,501	0	1,038,465	0	0
Allocation Step 1					
Inbound - All Others	334,917	0	58,376	0	56,567
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(72,313)	0	0	0	0
1st Allocation	9,256,105	0	1,096,841	0	56,567

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Human Capital Management

	Total	G&A	Training Program	CARES Act	Shared Payroll Services
Allocation Step 2					
Inbound - All Others	67,871	0	11,830	0	11,463
Unallocated Costs	(781)	0	0	0	0
2nd Allocation	67,091	0	11,830	0	11,463
Total For Human Capital Management					
Schedule .3 Total	9,323,196	0	1,108,671	0	68,031

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Human Capital Management

	Statewide Payroll Services	Statewide HCM	090 HCM	General Government**
Wages & Benefits				
Salaries & Wages	340,577	2,708,114	402,392	61,576
Other Expense & Cost				
Professional Services	0	4,037,651	11,559	0
*Prof Svcs - Disallowed	0	0	0	0
Intra/Interagency Pymnts-Prof Svcs	717	5,703	847	130
Travel Reimbursements	205	1,626	241	37
Travel Direct Purchase	1,552	12,343	1,833	280
Misc. Administrative Expenses	2,822	22,436	3,332	510
Rent Expense	30,992	246,381	36,587	5,595
*Rent Expense - Unallowed	0	0	0	0
Rent Expense-JOBABS	35	280	42	6
Rent Expense-SkilSoft	0	0	0	0
Maintenance & Repair Expense	144	1,141	170	26
Specialized Supplies & Mat'ls. Exp.	10	76	11	2
Production, Safety & Security Exp.	0	0	0	0
General Operating Expenses	1,383	10,992	1,632	250
Agric. & Vehicle Supplies	0	0	0	0
Office Furniture and Equipment	0	0	0	0
Library Equipment and Resources	243	1,929	287	44
Lease-Purchase Payments	0	0	0	0
Buildings & Other Structures	0	0	0	0
Bond Debt Payments	0	0	0	0
Incentives, etc.	11	84	12	2
Indemnities, Restitutions, Settlements	0	0	0	0
Handicapped Vendor Levy	0	0	0	0
Loans,Taxes,Other Disbursements	18	144	21	3
Other	0	0	0	0
*OPERS DC contribution to DB	0	0	0	0
*Salaries over Cap	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Credit for Misc Revenue	0	0	0	0
Deduct Direct Costs	0	0	0	0
Functional Cost	378,709	7,048,900	458,966	68,461
Allocation Step 1				
Inbound - All Others	21,334	169,602	25,186	3,852
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	(72,313)
1st Allocation	400,043	7,218,502	484,152	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Human Capital Management

	Statewide Payroll Services	Statewide HCM	090 HCM	General Government**
Allocation Step 2				
Inbound - All Others	4,323	34,370	5,104	781
Unallocated Costs	0	0	0	(781)
2nd Allocation	4,323	34,370	5,104	0
Total For Human Capital Management				
Schedule .3 Total	404,367	7,252,872	489,256	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Training Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	3,347.00	3.372122	36,987		36,987		36,987
Civil Services Division	8.00	0.008060	88		88	1	89
Treasurer (740)	183.00	0.184374	2,022		2,022	23	2,045
Accountancy Board 020	32.00	0.032240	354		354	4	358
Abstractors Board 022	4.00	0.004030	44		44	0	45
Military Dept 025	501.00	0.504760	5,536		5,536	62	5,598
ABLE 030	105.00	0.105788	1,160		1,160	13	1,173
Boll Weevil 039	49.00	0.049368	541		541	6	548
Agriculture Food & Forestry 040	1,269.00	1.278525	14,023		14,023	157	14,180
Board of Architects 045	6.00	0.006045	66		66	1	67
Indigents Defense System 047	397.00	0.399980	4,387		4,387	49	4,436
Attorney General 049	338.00	0.340537	3,735		3,735	42	3,777
Arts Council 055	72.00	0.072540	796		796	9	805
Aeronautics Commission 060	64.00	0.064480	707		707	8	715
Banking Dept 065	107.00	0.107803	1,182		1,182	13	1,196
Broadband 085	92.00	0.092691	1,017		1,017	11	1,028
Tobacco Settlement Trust 092	83.00	0.083623	917		917	10	927
Dept of Mines 125	84.00	0.084630	928		928	10	939
Commission on Children & Youth 127	49.00	0.049368	541		541	6	548
Corrections 131	7,904.00	7.963327	87,345		87,345	975	88,320
Board of Behavioral Health 148	19.00	0.019143	210		210	2	212
Commerce 160	302.00	0.304267	3,337		3,337	37	3,375
Construction Industries Board 170	50.00	0.050375	553		553	6	559
Corporation Commission 185	2,290.00	2.307189	25,306		25,306	282	25,589
Board of Cosmetology 190	16.00	0.016120	177		177	2	179
Court of Criminal Appeals 199	3.00	0.003023	33		33	0	34
JM Davis Museum 204	4.00	0.004030	44		44	0	45
Board of Dentistry 215	37.00	0.037278	409		409	5	413
District Courts 219	10.00	0.010075	111		111	1	112
District Attorneys Council 220	455.00	0.458415	5,028		5,028	56	5,084
Dept of Education 265	1,015.00	1.022619	11,217		11,217	125	11,342
Education TV Authority 266	78.00	0.078585	862		862	10	872
Election Board 270	60.00	0.060450	663		663	7	670
Educational Quality & Accountability 275	33.00	0.033248	365		365	4	369
Funeral Board 285	8.00	0.008060	88		88	1	89
Employment Security Commission 290	1,688.00	1.700670	18,654		18,654	208	18,862
Dept of Environmental Quality 292	1,120.00	1.128407	12,377		12,377	138	12,515
Auditor & Inspector 300	132.00	0.132991	1,459		1,459	16	1,475
Governor 305	20.00	0.020150	221		221	2	223
Pardon & Parole Board 306	100.00	0.100751	1,105		1,105	12	1,117
Interstate Oil Compact Commission 307	6.00	0.006045	66		66	1	67
Bureau of Investigation 308	815.00	0.821117	9,006		9,006	101	9,107
Dept of Emergency Mgmt 309	168.00	0.169261	1,857		1,857	21	1,877
Fire Marshal 310	27.00	0.027203	298		298	3	302
Firefighters Pens & Ret Sys 315	30.00	0.030225	332		332	4	335
Dept of Wildlife Conservation 320	1,091.00	1.099189	12,056		12,056	135	12,191
Office of Disability Concerns 326	13.00	0.013098	144		144	2	145
Dept of Health 340	22,901.00	23.072891	253,073		253,073	2,825	255,898
Chief Medical Examiner 342	285.00	0.287139	3,149		3,149	35	3,185
Dept of Transportation 345	3,624.00	3.651201	40,048		40,048	447	40,495
Space Industry Dev Authority 346	51.00	0.051383	564		564	6	570
Historical Society 350	449.00	0.452370	4,962		4,962	55	5,017

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Training Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Horse Racing Commission 353	31.00	0.031233	343		343	4	346
Workers Comp Court 369	2.00	0.002015	22		22	0	22
Industrial Finance Authority 370	22.00	0.022165	243		243	3	246
Insurance Dept 385	383.00	0.385875	4,232		4,232	47	4,280
Multiple Injury Trust Fund 391	6.00	0.006045	66		66	1	67
Office of Juvenile Affairs 400	1,592.00	1.603949	17,593		17,593	196	17,789
Dept of Labor 405	259.00	0.260944	2,862		2,862	32	2,894
Commission of the Land Office 410	217.00	0.218629	2,398		2,398	27	2,425
Council on Law Enfc Educ & Trng 415	84.00	0.084630	928		928	10	939
Law Enforcement Retirement Sys 416	58.00	0.058435	641		641	7	648
Senate 421	116.00	0.116871	1,282		1,282	14	1,296
House of Representatives 422	53.00	0.053398	586		586	7	592
Legislative Service Bureau 423	6.00	0.006045	66		66	1	67
Dept of Libraries 430	170.00	0.171276	1,879		1,879	21	1,900
Lottery Commission 435	82.00	0.082615	906		906	10	916
LPG Board 445	23.00	0.023173	254		254	3	257
Board of Lic Alcohol & Drug Cnsl 448	1.00	0.001008	11		11	0	11
Board of Med Licensure & Supr 450	86.00	0.086646	950		950	11	961
Mental Health & Substance Abuse 452	11,147.00	11.230668	123,183		123,183	1,375	124,558
Medical Marijuana 455	2,614.00	2.633620	28,887		28,887	322	29,209
Motor Vehicle Commission 475	9.00	0.009068	99		99	1	101
Bureau of Narcotics 477	265.00	0.266989	2,928		2,928	33	2,961
Board of Nursing 510	48.00	0.048360	530		530	6	536
OPERS - OK Public Empl Ret Sys 515	181.00	0.182359	2,000		2,000	22	2,023
Board of Exam in Optometry 520	4.00	0.004030	44		44	0	45
Board of Osteopathic Exam 525	11.00	0.011083	122		122	1	123
Police Pension & Ret Sys 557	77.00	0.077578	851		851	10	860
Pharmacy Board 560	82.00	0.082615	906		906	10	916
Board Private Vocational Schools 563	5.00	0.005038	55		55	1	56
Dept of Tourism & Recreation 566	1,515.00	1.526371	16,742		16,742	187	16,929
Prof Engineers & Land Surveyors 570	6.00	0.006045	66		66	1	67
Dept of Public Safety 585	3,026.00	3.048713	33,440		33,440	373	33,813
Real Estate Commission 588	35.00	0.035263	387		387	4	391
Physician Manpower Trng Comm 619	18.00	0.018135	199		199	2	201
Secretary of State 625	62.00	0.062465	685		685	8	693
OCAST 628	50.00	0.050375	553		553	6	559
School of Science & Math 629	59.00	0.059443	652		652	7	659
Dept of Securities 630	95.00	0.095713	1,050		1,050	12	1,062
Speech-Language Pathology 632	2.00	0.002015	22		22	0	22
Commission on Consumer Credit 635	71.00	0.071533	785		785	9	793
Service Oklahoma 640	3,135.00	3.158531	34,644		34,644	387	35,031
Conservation Commission 645	291.00	0.293184	3,216		3,216	36	3,252
Dept of Veteran Affairs 650	2,469.00	2.487532	27,284		27,284	305	27,589
JD McCarty Center 670	188.00	0.189411	2,078		2,078	23	2,101
Supreme Court 677	168.00	0.169261	1,857		1,857	21	1,877
Council on Judicial Complaints 678	15.00	0.015113	166		166	2	168
Tax Commission 695	6,538.00	6.587074	72,250		72,250	806	73,056
Teachers Retirement System 715	181.00	0.182359	2,000		2,000	22	2,023
Uniform Building Code Commission 753	21.00	0.021158	232		232	3	235
Used Motor Vehicles 755	22.00	0.022165	243		243	3	246
Board of Test Alcohol/Drug 772	10.00	0.010075	111		111	1	112
Board of Veterinary Med Examiners 790	3.00	0.003023	33		33	0	34

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Training Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Career & Technology Education 800	450.00	0.453378	4,973		4,973	56	5,028
Virtual Charter School Board 803	34.00	0.034255	376		376	4	380
Dept of Rehabilitation Services 805	2,093.00	2.108710	23,129		23,129	258	23,387
Health Care Authority 807	4,888.00	4.924689	54,016		54,016	603	54,619
Dept of Human Services 830	2,237.00	2.253791	24,721		24,721	276	24,996
Water Resources Board 835	584.00	0.588383	6,454		6,454	72	6,526
Workers Comp Commission 865	95.00	0.095713	1,050		1,050	12	1,062
OK Turnpike Authority 978	1,485.00	1.496146	16,410		16,410	183	16,594
Grand River Dam Authority 980	181.00	0.182359	2,000		2,000	22	2,023
Schedule .4 Total for Training Program	99,255.00	100.000000	1,096,841		1,096,841	11,830	1,108,671

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

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 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

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	56,567		56,567	11,463	68,031
Schedule .4 Total for Shared Payroll Services	100	100.000000	56,567		56,567	11,463	68,031

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Statewide Payroll Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	1,179.24	1.886013	7,545		7,545		7,545
Treasurer (740)	50.07	0.080079	320		320	4	324
OSU 010	8,094.22	12.945466	51,788		51,788	571	52,359
Accountancy Board 020	10.40	0.016633	67		67	1	67
Abstractors Board 022	2.00	0.003199	13		13	0	13
Military Dept 025	352.97	0.564521	2,258		2,258	25	2,283
ABLE 030	39.76	0.063590	254		254	3	257
Boll Weevil 039	5.23	0.008365	33		33	0	34
Agriculture Food & Forestry 040	360.90	0.577204	2,309		2,309	25	2,334
Western OK State College 041	114.16	0.182581	730		730	8	738
Board of Architects 045	4.00	0.006397	26		26	0	26
Indigents Defense System 047	150.09	0.240046	960		960	11	971
Attorney General 049	237.83	0.380373	1,522		1,522	17	1,538
Arts Council 055	17.93	0.028676	115		115	1	116
Aeronautics Commission 060	13.87	0.022183	89		89	1	90
Banking Dept 065	38.53	0.061623	247		247	3	249
Broadband 085	14.89	0.023814	95		95	1	96
Tobacco Settlement Trust 092	35.33	0.056505	226		226	2	229
Cameron University 100	380.55	0.608631	2,435		2,435	27	2,462
Carl Albert State College 108	207.10	0.331225	1,325		1,325	15	1,340
Univ of Central OK 120	1,435.26	2.295478	9,183		9,183	101	9,284
Dept of Mines 125	18.30	0.029268	117		117	1	118
Commission on Children & Youth 127	25.59	0.040927	164		164	2	166
Corrections 131	4,383.71	7.011071	28,047		28,047	309	28,356
Board of Chiropractor Exam 145	1.92	0.003071	12		12	0	12
Board of Behavioral Health 148	3.07	0.004910	20		20	0	20
Univ of Science & Arts 150	174.07	0.278398	1,114		1,114	12	1,126
Commerce 160	123.90	0.198159	793		793	9	801
Connors State College 165	130.22	0.208267	833		833	9	842
Construction Industries Board 170	30.30	0.048460	194		194	2	196
Corporation Commission 185	523.50	0.837258	3,349		3,349	37	3,386
Board of Cosmetology 190	11.17	0.017865	71		71	1	72
Court of Criminal Appeals 199	28.50	0.045581	182		182	2	184
JM Davis Museum 204	4.14	0.006621	26		26	0	27
Board of Dentistry 215	5.75	0.009196	37		37	0	37
District Courts 219	582.43	0.931507	3,726		3,726	41	3,767
District Attorneys Council 220	951.43	1.521666	6,087		6,087	67	6,154
East Central University 230	464.10	0.742257	2,969		2,969	33	3,002
Eastern OK State College 240	207.00	0.331065	1,324		1,324	15	1,339
Redlands CC 241	140.85	0.225268	901		901	10	911
Dept of Education 265	365.24	0.584145	2,337		2,337	26	2,363
Education TV Authority 266	52.33	0.083694	335		335	4	339
Election Board 270	24.21	0.038720	155		155	2	157
Educational Quality & Accountability 275	6.49	0.010380	42		42	0	42
Funeral Board 285	2.75	0.004398	18		18	0	18
Employment Security Commission 290	462.58	0.739826	2,960		2,960	33	2,992
Dept of Environmental Quality 292	512.64	0.819889	3,280		3,280	36	3,316
Ethics Commission 296	4.91	0.007853	31		31	0	32
Auditor & Inspector 300	110.93	0.177416	710		710	8	718
Governor 305	26.56	0.042479	170		170	2	172
Pardon & Parole Board 306	24.31	0.038880	156		156	2	157
Interstate Oil Compact Commission 307	3.94	0.006301	25		25	0	25

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Statewide Payroll Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Bureau of Investigation 308	355.42	0.568440	2,274		2,274	25	2,299
Dept of Emergency Mgmt 309	80.19	0.128252	513		513	6	519
Fire Marshal 310	18.28	0.029236	117		117	1	118
Firefighters Pens & Ret Sys 315	10.00	0.015993	64		64	1	65
Dept of Wildlife Conservation 320	353.26	0.564985	2,260		2,260	25	2,285
Office of Disability Concerns 326	4.26	0.006813	27		27	0	28
Dept of Health 340	1,966.92	3.145787	12,585		12,585	139	12,723
Chief Medical Examiner 342	123.98	0.198287	793		793	9	802
Dept of Transportation 345	2,349.34	3.757409	15,031		15,031	166	15,197
Space Industry Dev Authority 346	8.04	0.012859	51		51	1	52
Historical Society 350	155.58	0.248826	995		995	11	1,006
Horse Racing Commission 353	28.73	0.045949	184		184	2	186
Workers Comp Court 369	5.65	0.009036	36		36	0	37
Industrial Finance Authority 370	5.01	0.008013	32		32	0	32
Insurance Dept 385	119.33	0.190850	763		763	8	772
Multiple Injury Trust Fund 391	7.11	0.011371	45		45	1	46
Office of Juvenile Affairs 400	486.23	0.777650	3,111		3,111	34	3,145
Dept of Labor 405	76.14	0.121774	487		487	5	493
Commission of the Land Office 410	53.30	0.085245	341		341	4	345
Council on Law Enfc Educ & Trng 415	49.19	0.078672	315		315	3	318
Law Enforcement Retirement Sys 416	5.08	0.008125	33		33	0	33
Langston University 420	422.53	0.675772	2,703		2,703	30	2,733
Senate 421	161.94	0.258998	1,036		1,036	11	1,048
House of Representatives 422	249.27	0.398669	1,595		1,595	18	1,612
Legislative Service Bureau 423	17.21	0.027525	110		110	1	111
Dept of Libraries 430	33.05	0.052858	211		211	2	214
Lottery Commission 435	32.27	0.051611	206		206	2	209
Lt Governor 440	5.34	0.008541	34		34	0	35
LPG Board 445	7.21	0.011531	46		46	1	47
Board of Lic Alcohol & Drug Cnsl 448	1.01	0.001615	6		6	0	7
Board of Med Licensure & Supr 450	25.40	0.040623	163		163	2	164
Mental Health & Substance Abuse 452	1,967.34	3.146458	12,587		12,587	139	12,726
Medical Marijuana 455	273.68	0.437709	1,751		1,751	19	1,770
Rogers State University 461	341.08	0.545505	2,182		2,182	24	2,206
Murray College 470	168.12	0.268882	1,076		1,076	12	1,087
Motor Vehicle Commission 475	3.27	0.005230	21		21	0	21
Bureau of Narcotics 477	177.41	0.283740	1,135		1,135	13	1,148
NE OK A&M College 480	188.60	0.301637	1,207		1,207	13	1,220
Northeastern State University 485	949.76	1.518995	6,077		6,077	67	6,144
Northern OK College 490	249.06	0.398333	1,594		1,594	18	1,611
Northwestern OK State Univ 505	312.89	0.500420	2,002		2,002	22	2,024
Board of Exam for LT Care Admin 509	2.00	0.003199	13		13	0	13
Board of Nursing 510	27.66	0.044238	177		177	2	179
OPERS - OK Public Empl Ret Sys 515	57.60	0.092122	369		369	4	373
Board of Exam in Optometry 520	2.16	0.003455	14		14	0	14
Board of Osteopathic Exam 525	6.92	0.011067	44		44	0	45
Panhandle State University 530	141.49	0.226292	905		905	10	915
Rose State College 531	395.90	0.633181	2,533		2,533	28	2,561
Police Pension & Ret Sys 557	10.98	0.017561	70		70	1	71
Pharmacy Board 560	13.44	0.021495	86		86	1	87
Board Private Vocational Schools 563	2.08	0.003327	13		13	0	13
Dept of Tourism & Recreation 566	642.46	1.027516	4,111		4,111	45	4,156

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Statewide Payroll Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Prof Engineers & Land Surveyors 570	8.22	0.013147	53		53	1	53
Board of Psychologists Examiners 575	1.00	0.001599	6		6	0	6
Dept of Public Safety 585	1,126.56	1.801760	7,208		7,208	79	7,287
Real Estate Commission 588	13.62	0.021783	87		87	1	88
Regents for Higher Education 605	168.23	0.269058	1,076		1,076	12	1,088
Regional University System of OK 610	7.09	0.011339	45		45	0	46
Student Loan 618	101.50	0.162334	649		649	7	657
Physician Manpower Trng Comm 619	8.61	0.013770	55		55	1	56
Board of Lic Social Workers 622	1.49	0.002383	10		10	0	10
Seminole State College 623	146.31	0.234000	936		936	10	946
Secretary of State 625	32.40	0.051819	207		207	2	210
OCAST 628	13.54	0.021655	87		87	1	88
School of Science & Math 629	46.33	0.074098	296		296	3	300
Dept of Securities 630	27.92	0.044654	179		179	2	181
Speech-Language Pathology 632	1.96	0.003135	13		13	0	13
OKC Comm College 633	570.00	0.911627	3,647		3,647	40	3,687
Commission on Consumer Credit 635	36.26	0.057992	232		232	3	235
Service Oklahoma 640	388.47	0.621298	2,485		2,485	27	2,513
Conservation Commission 645	53.24	0.085149	341		341	4	344
Dept of Veteran Affairs 650	1,386.96	2.218230	8,874		8,874	98	8,972
SE OK State Univ 660	603.90	0.965845	3,864		3,864	43	3,906
SW OK State Univ 665	692.50	1.107547	4,431		4,431	49	4,479
JD McCarty Center 670	271.72	0.434574	1,738		1,738	19	1,758
Supreme Court 677	182.86	0.292456	1,170		1,170	13	1,183
Council on Judicial Complaints 678	2.00	0.003199	13		13	0	13
Tax Commission 695	546.97	0.874795	3,500		3,500	39	3,538
Teachers Retirement System 715	47.99	0.076753	307		307	3	310
Tulsa Comm College 750	1,304.04	2.085612	8,343		8,343	92	8,435
Uniform Building Code Commission 753	2.87	0.004590	18		18	0	19
Used Motor Vehicles 755	12.11	0.019368	77		77	1	78
Univ Center Ponca City 758	3.81	0.006094	24		24	0	25
Univ of Oklahoma 760	5,405.60	8.645427	34,585		34,585	381	34,966
Univ of OK Health Sciences Center 770	4,374.92	6.997013	27,991		27,991	308	28,299
Board of Test Alcohol/Drug 772	6.00	0.009596	38		38	0	39
Board of Veterinary Med Examiners 790	2.84	0.004542	18		18	0	18
Career & Technology Education 800	205.03	0.327914	1,312		1,312	14	1,326
Virtual Charter School Board 803	6.12	0.009788	39		39	0	40
Dept of Rehabilitation Services 805	871.94	1.394534	5,579		5,579	61	5,640
Health Care Authority 807	547.23	0.875210	3,501		3,501	39	3,540
Dept of Human Services 830	6,470.93	10.349259	41,402		41,402	456	41,858
Water Resources Board 835	103.58	0.165660	663		663	7	670
Workers Comp Commission 865	43.98	0.070339	281		281	3	284
Housing Fin 922	126.33	0.202045	808		808	9	817
OK Turnpike Authority 978	546.01	0.873259	3,493		3,493	38	3,532
Grand River Dam Authority 980	625.21	0.999927	4,000		4,000	44	4,044
Municipal Power Authority 981	78.00	0.124749	499		499	5	505
Schedule .4 Total for Statewide Payroll Services	62,525.54	100.000000	400,043		400,043	4,323	404,367

Allocation Basis: Number of FTE Positions by Agency
Allocation Source: Full-Time Equivalent Position Report

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Statewide HCM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	1,179.24	3.378871	243,904		243,904		243,904
Treasurer (740)	50.07	0.143465	10,356		10,356	51	10,407
Accountancy Board 020	10.40	0.029799	2,151		2,151	11	2,162
Abstractors Board 022	2.00	0.005731	414		414	2	416
Military Dept 025	352.97	1.011363	73,005		73,005	360	73,365
ABLE 030	39.76	0.113924	8,224		8,224	41	8,264
Boll Weevil 039	5.23	0.014985	1,082		1,082	5	1,087
Agriculture Food & Forestry 040	360.90	1.034085	74,645		74,645	368	75,013
Board of Architects 045	4.00	0.011461	827		827	4	831
Indigents Defense System 047	150.09	0.430052	31,043		31,043	153	31,196
Attorney General 049	237.83	0.681453	49,191		49,191	242	49,433
Arts Council 055	17.93	0.051375	3,709		3,709	18	3,727
Aeronautics Commission 060	13.87	0.039742	2,869		2,869	14	2,883
Banking Dept 065	38.53	0.110400	7,969		7,969	39	8,008
Broadband 085	14.89	0.042664	3,080		3,080	15	3,095
Tobacco Settlement Trust 092	35.33	0.101231	7,307		7,307	36	7,343
Dept of Mines 125	18.30	0.052435	3,785		3,785	19	3,804
Commission on Children & Youth 127	25.59	0.073323	5,293		5,293	26	5,319
Corrections 131	4,383.71	12.560626	906,689		906,689	4,468	911,157
Board of Chiropractor Exam 145	1.92	0.005501	397		397	2	399
Board of Behavioral Health 148	3.07	0.008796	635		635	3	638
Commerce 160	123.90	0.355010	25,626		25,626	126	25,753
Construction Industries Board 170	30.30	0.086818	6,267		6,267	31	6,298
Corporation Commission 185	523.50	1.499982	108,276		108,276	534	108,810
Board of Cosmetology 190	11.17	0.032005	2,310		2,310	11	2,322
Court of Criminal Appeals 199	28.50	0.081661	5,895		5,895	29	5,924
JM Davis Museum 204	4.14	0.011862	856		856	4	860
Board of Dentistry 215	5.75	0.016475	1,189		1,189	6	1,195
District Courts 219	582.43	1.668834	120,465		120,465	594	121,058
District Attorneys Council 220	951.43	2.726128	196,786		196,786	970	197,755
Dept of Education 265	365.24	1.046521	75,543		75,543	372	75,915
Education TV Authority 266	52.33	0.149941	10,823		10,823	53	10,877
Election Board 270	24.21	0.069369	5,007		5,007	25	5,032
Educational Quality & Accountability 275	6.49	0.018596	1,342		1,342	7	1,349
Funeral Board 285	2.75	0.007880	569		569	3	572
Employment Security Commission 290	462.58	1.325429	95,676		95,676	471	96,148
Dept of Environmental Quality 292	512.64	1.468865	106,030		106,030	523	106,553
Ethics Commission 296	4.91	0.014069	1,016		1,016	5	1,021
Auditor & Inspector 300	110.93	0.317847	22,944		22,944	113	23,057
Governor 305	26.56	0.076102	5,493		5,493	27	5,520
Pardon & Parole Board 306	24.31	0.069655	5,028		5,028	25	5,053
Interstate Oil Compact Commission 307	3.94	0.011289	815		815	4	819
Bureau of Investigation 308	355.42	1.018383	73,512		73,512	362	73,874
Dept of Emergency Mgmt 309	80.19	0.229768	16,586		16,586	82	16,668
Fire Marshal 310	18.28	0.052378	3,781		3,781	19	3,800
Firefighters Pens & Ret Sys 315	10.00	0.028653	2,068		2,068	10	2,079
Dept of Wildlife Conservation 320	353.26	1.012194	73,065		73,065	360	73,425
Office of Disability Concerns 326	4.26	0.012206	881		881	4	885
Dept of Health 340	1,966.92	5.635808	406,821		406,821	2,005	408,826
Chief Medical Examiner 342	123.98	0.355239	25,643		25,643	126	25,769
Dept of Transportation 345	2,349.34	6.731554	485,917		485,917	2,395	488,312
Space Industry Dev Authority 346	8.04	0.023037	1,663		1,663	8	1,671

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Statewide HCM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Historical Society 350	155.58	0.445783	32,179		32,179	159	32,337
Horse Racing Commission 353	28.73	0.082320	5,942		5,942	29	5,972
Workers Comp Court 369	5.65	0.016189	1,169		1,169	6	1,174
Industrial Finance Authority 370	5.01	0.014355	1,036		1,036	5	1,041
Insurance Dept 385	119.33	0.341916	24,681		24,681	122	24,803
Multiple Injury Trust Fund 391	7.11	0.020372	1,471		1,471	7	1,478
Office of Juvenile Affairs 400	486.23	1.393193	100,568		100,568	496	101,063
Dept of Labor 405	76.14	0.218164	15,748		15,748	78	15,826
Commission of the Land Office 410	53.30	0.152720	11,024		11,024	54	11,078
Council on Law Enfc Educ & Trng 415	49.19	0.140944	10,174		10,174	50	10,224
Law Enforcement Retirement Sys 416	5.08	0.014556	1,051		1,051	5	1,056
Senate 421	161.94	0.464006	33,494		33,494	165	33,659
House of Representatives 422	249.27	0.714232	51,557		51,557	254	51,811
Legislative Service Bureau 423	17.21	0.049312	3,560		3,560	18	3,577
Dept of Libraries 430	33.05	0.094698	6,836		6,836	34	6,869
Lottery Commission 435	32.27	0.092463	6,674		6,674	33	6,707
Lt Governor 440	5.34	0.015301	1,104		1,104	5	1,110
LPG Board 445	7.21	0.020659	1,491		1,491	7	1,499
Board of Lic Alcohol & Drug Cnsl 448	1.01	0.002894	209		209	1	210
Board of Med Licensure & Supr 450	25.40	0.072779	5,254		5,254	26	5,279
Mental Health & Substance Abuse 452	1,967.34	5.637011	406,908		406,908	2,005	408,913
Medical Marijuana 455	273.68	0.784174	56,606		56,606	279	56,885
Motor Vehicle Commission 475	3.27	0.009370	676		676	3	680
Bureau of Narcotics 477	177.41	0.508332	36,694		36,694	181	36,875
Board of Exam for LT Care Admin 509	2.00	0.005731	414		414	2	416
Board of Nursing 510	27.66	0.079254	5,721		5,721	28	5,749
OPERS - OK Public Empl Ret Sys 515	57.60	0.165041	11,913		11,913	59	11,972
Board of Exam in Optometry 520	2.16	0.006189	447		447	2	449
Board of Osteopathic Exam 525	6.92	0.019828	1,431		1,431	7	1,438
Police Pension & Ret Sys 557	10.98	0.031461	2,271		2,271	11	2,282
Pharmacy Board 560	13.44	0.038510	2,780		2,780	14	2,794
Board Private Vocational Schools 563	2.08	0.005960	430		430	2	432
Dept of Tourism & Recreation 566	642.46	1.840838	132,881		132,881	655	133,536
Prof Engineers & Land Surveyors 570	8.22	0.023553	1,700		1,700	8	1,709
Board of Psychologists Examiners 575	1.00	0.002865	207		207	1	208
Dept of Public Safety 585	1,126.56	3.227928	233,008		233,008	1,148	234,156
Real Estate Commission 588	13.62	0.039025	2,817		2,817	14	2,831
Regents for Higher Education 605	168.23	0.482029	34,795		34,795	171	34,967
Student Loan 618	101.50	0.290828	20,993		20,993	103	21,097
Physician Manpower Trng Comm 619	8.61	0.024670	1,781		1,781	9	1,790
Board of Lic Social Workers 622	1.49	0.004269	308		308	2	310
Secretary of State 625	32.40	0.092836	6,701		6,701	33	6,734
OCAST 628	13.54	0.038796	2,800		2,800	14	2,814
School of Science & Math 629	46.33	0.132749	9,582		9,582	47	9,630
Dept of Securities 630	27.92	0.079999	5,775		5,775	28	5,803
Speech-Language Pathology 632	1.96	0.005616	405		405	2	407
Commission on Consumer Credit 635	36.26	0.103896	7,500		7,500	37	7,537
Service Oklahoma 640	388.47	1.113081	80,348		80,348	396	80,744
Conservation Commission 645	53.24	0.152548	11,012		11,012	54	11,066
Dept of Veteran Affairs 650	1,386.96	3.974051	286,867		286,867	1,414	288,281
JD McCarty Center 670	271.72	0.778558	56,200		56,200	277	56,477
Supreme Court 677	182.86	0.523948	37,821		37,821	186	38,008

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - Statewide HCM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Council on Judicial Complaints 678	2.00	0.005731	414		414	2	416
Tax Commission 695	546.97	1.567231	113,131		113,131	558	113,688
Teachers Retirement System 715	47.99	0.137506	9,926		9,926	49	9,975
Uniform Building Code Commission 753	2.87	0.008223	594		594	3	596
Used Motor Vehicles 755	12.11	0.034699	2,505		2,505	12	2,517
Board of Test Alcohol/Drug 772	6.00	0.017192	1,241		1,241	6	1,247
Board of Veterinary Med Examiners 790	2.84	0.008137	587		587	3	590
Career & Technology Education 800	205.03	0.587472	42,407		42,407	209	42,616
Virtual Charter School Board 803	6.12	0.017536	1,266		1,266	6	1,272
Dept of Rehabilitation Services 805	871.94	2.498366	180,345		180,345	889	181,233
Health Care Authority 807	547.23	1.567976	113,184		113,184	558	113,742
Dept of Human Services 830	6,470.93	18.541130	1,338,392		1,338,392	6,596	1,344,988
Water Resources Board 835	103.58	0.296787	21,424		21,424	106	21,529
Workers Comp Commission 865	43.98	0.126016	9,096		9,096	45	9,141
Housing Fin 922	126.33	0.361973	26,129		26,129	129	26,258
OK Turnpike Authority 978	546.01	1.564480	112,932		112,932	557	113,489
Grand River Dam Authority 980	625.21	1.791412	129,313		129,313	637	129,950
Municipal Power Authority 981	78.00	0.223493	16,133		16,133	79	16,212
Schedule .4 Total for Statewide HCM	34,900.41	100.000000	7,218,502		7,218,502	34,370	7,252,872

Allocation Basis: FTE by Agency - Excl Higher Ed
Allocation Source: OMES Reports

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Human Capital Management

Activity - 090 HCM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OMES Administration	43.50	3.642606	17,636		17,636		17,636
Budget Division	11.00	0.921119	4,460		4,460		4,460
Central Accounting	20.00	1.674761	8,108		8,108		8,108
OMES DCAM Admin	6.00	0.502428	2,433		2,433		2,433
Central Purchasing	54.00	4.521856	21,893		21,893		21,893
Interagency Mail	8.00	0.669905	3,243		3,243		3,243
Human Capital Management	60.40	5.057779	24,487		24,487		24,487
DCAM Facilities Svcs (2000004)	92.47	7.743259	37,489		37,489	476	37,965
DCAM Risk Mgmt (2000011)	14.00	1.172333	5,676		5,676	72	5,748
DCAM Fed Surplus Prop (2000007)	4.00	0.334952	1,622		1,622	21	1,642
DCAM Central Printing (2000003)	9.00	0.753643	3,649		3,649	46	3,695
DCAM Fleet (MP) (2000010)	6.00	0.502428	2,433		2,433	31	2,463
DCAM Other	5.00	0.418690	2,027		2,027	26	2,053
Agency Business Svcs (ABS)	16.00	1.339809	6,487		6,487	82	6,569
OMES ISD	706.95	59.198627	286,611		286,611	3,640	290,251
EGID-Emp Grp Ins Board 516	91.88	7.693854	37,250		37,250	473	37,723
Other	46.00	3.851951	18,649		18,649	237	18,886
Schedule .4 Total for 090 HCM	1,194.20	100.000000	484,152		484,152	5,104	489,256

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Total	Training Program	CARES Act	Shared Payroll Services	Statewide Payroll Services
OMES Administration	306,071	36,987	0	0	7,545
Budget Division	4,460	0	0	0	0
Central Accounting	8,108	0	0	0	0
OMES DCAM Admin	2,433	0	0	0	0
Central Purchasing	21,893	0	0	0	0
Interagency Mail	3,243	0	0	0	0
Human Capital Management	24,487	0	0	0	0
Civil Services Division	89	89	0	0	0
Treasurer (740)	12,776	2,045	0	0	324
DCAM Facilities Svcs (2000004)	37,965	0	0	0	0
DCAM Risk Mgmt (2000011)	5,748	0	0	0	0
DCAM Fed Surplus Prop (2000007)	1,642	0	0	0	0
DCAM Central Printing (2000003)	3,695	0	0	0	0
DCAM Fleet (MP) (2000010)	2,463	0	0	0	0
DCAM Other	2,053	0	0	0	0
Agency Business Svcs (ABS)	6,569	0	0	0	0
Shared Payroll Services	68,031	0	0	68,031	0
OMES ISD	290,251	0	0	0	0
OSU 010	52,359	0	0	0	52,359
Accountancy Board 020	2,587	358	0	0	67
Abstractors Board 022	473	45	0	0	13
Military Dept 025	81,246	5,598	0	0	2,283
ABLE 030	9,695	1,173	0	0	257
Boll Weevil 039	1,668	548	0	0	34
Agriculture Food & Forestry 040	91,528	14,180	0	0	2,334
Western OK State College 041	738	0	0	0	738
Board of Architects 045	924	67	0	0	26
Indigents Defense System 047	36,603	4,436	0	0	971
Attorney General 049	54,748	3,777	0	0	1,538
Arts Council 055	4,647	805	0	0	116
Aeronautics Commission 060	3,688	715	0	0	90
Banking Dept 065	9,453	1,196	0	0	249
Broadband 085	4,219	1,028	0	0	96
Tobacco Settlement Trust 092	8,499	927	0	0	229
Cameron University 100	2,462	0	0	0	2,462
Carl Albert State College 108	1,340	0	0	0	1,340
Univ of Central OK 120	9,284	0	0	0	9,284
Dept of Mines 125	4,861	939	0	0	118
Commission on Children & Youth 127	6,032	548	0	0	166
Corrections 131	1,027,833	88,320	0	0	28,356
Board of Chiropractor Exam 145	411	0	0	0	12
Board of Behavioral Health 148	870	212	0	0	20
Univ of Science & Arts 150	1,126	0	0	0	1,126
Commerce 160	29,929	3,375	0	0	801
Connors State College 165	842	0	0	0	842
Construction Industries Board 170	7,053	559	0	0	196
Corporation Commission 185	137,785	25,589	0	0	3,386
Board of Cosmetology 190	2,573	179	0	0	72
Court of Criminal Appeals 199	6,142	34	0	0	184
JM Davis Museum 204	932	45	0	0	27
Board of Dentistry 215	1,646	413	0	0	37
District Courts 219	124,938	112	0	0	3,767

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Total	Training Program	CARES Act	Shared Payroll Services	Statewide Payroll Services
District Attorneys Council 220	208,994	5,084	0	0	6,154
East Central University 230	3,002	0	0	0	3,002
Eastern OK State College 240	1,339	0	0	0	1,339
Redlands CC 241	911	0	0	0	911
Dept of Education 265	89,620	11,342	0	0	2,363
Education TV Authority 266	12,087	872	0	0	339
Election Board 270	5,859	670	0	0	157
Educational Quality & Accountability 275	1,760	369	0	0	42
Funeral Board 285	679	89	0	0	18
Employment Security Commission 290	118,002	18,862	0	0	2,992
Dept of Environmental Quality 292	122,384	12,515	0	0	3,316
Ethics Commission 296	1,052	0	0	0	32
Auditor & Inspector 300	25,249	1,475	0	0	718
Governor 305	5,916	223	0	0	172
Pardon & Parole Board 306	6,327	1,117	0	0	157
Interstate Oil Compact Commission 307	911	67	0	0	25
Bureau of Investigation 308	85,280	9,107	0	0	2,299
Dept of Emergency Mgmt 309	19,064	1,877	0	0	519
Fire Marshal 310	4,220	302	0	0	118
Firefighters Pens & Ret Sys 315	2,478	335	0	0	65
Dept of Wildlife Conservation 320	87,901	12,191	0	0	2,285
Office of Disability Concerns 326	1,058	145	0	0	28
Dept of Health 340	677,447	255,898	0	0	12,723
Chief Medical Examiner 342	29,756	3,185	0	0	802
Dept of Transportation 345	544,004	40,495	0	0	15,197
Space Industry Dev Authority 346	2,293	570	0	0	52
Historical Society 350	38,361	5,017	0	0	1,006
Horse Racing Commission 353	6,504	346	0	0	186
Workers Comp Court 369	1,233	22	0	0	37
Industrial Finance Authority 370	1,320	246	0	0	32
Insurance Dept 385	29,854	4,280	0	0	772
Multiple Injury Trust Fund 391	1,591	67	0	0	46
Office of Juvenile Affairs 400	121,998	17,789	0	0	3,145
Dept of Labor 405	19,212	2,894	0	0	493
Commission of the Land Office 410	13,848	2,425	0	0	345
Council on Law Enfc Educ & Trng 415	11,481	939	0	0	318
Law Enforcement Retirement Sys 416	1,737	648	0	0	33
Langston University 420	2,733	0	0	0	2,733
Senate 421	36,003	1,296	0	0	1,048
House of Representatives 422	54,016	592	0	0	1,612
Legislative Service Bureau 423	3,755	67	0	0	111
Dept of Libraries 430	8,983	1,900	0	0	214
Lottery Commission 435	7,832	916	0	0	209
Lt Governor 440	1,144	0	0	0	35
LPG Board 445	1,802	257	0	0	47
Board of Lic Alcohol & Drug Cnsl 448	228	11	0	0	7
Board of Med Licensure & Supr 450	6,405	961	0	0	164
Mental Health & Substance Abuse 452	546,196	124,558	0	0	12,726
Medical Marijuana 455	87,864	29,209	0	0	1,770
Rogers State University 461	2,206	0	0	0	2,206
Murray College 470	1,087	0	0	0	1,087
Motor Vehicle Commission 475	801	101	0	0	21

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Total	Training Program	CARES Act	Shared Payroll Services	Statewide Payroll Services
Bureau of Narcotics 477	40,983	2,961	0	0	1,148
NE OK A&M College 480	1,220	0	0	0	1,220
Northeastern State University 485	6,144	0	0	0	6,144
Northern OK College 490	1,611	0	0	0	1,611
Northwestern OK State Univ 505	2,024	0	0	0	2,024
Board of Exam for LT Care Admin 509	429	0	0	0	13
Board of Nursing 510	6,464	536	0	0	179
OPERS - OK Public Empl Ret Sys 515	14,367	2,023	0	0	373
EGID-Emp Grp Ins Board 516	37,723	0	0	0	0
Board of Exam in Optometry 520	508	45	0	0	14
Board of Osteopathic Exam 525	1,606	123	0	0	45
Panhandle State University 530	915	0	0	0	915
Rose State College 531	2,561	0	0	0	2,561
Police Pension & Ret Sys 557	3,214	860	0	0	71
Pharmacy Board 560	3,797	916	0	0	87
Board Private Vocational Schools 563	502	56	0	0	13
Dept of Tourism & Recreation 566	154,620	16,929	0	0	4,156
Prof Engineers & Land Surveyors 570	1,829	67	0	0	53
Board of Psychologists Examiners 575	214	0	0	0	6
Dept of Public Safety 585	275,256	33,813	0	0	7,287
Real Estate Commission 588	3,310	391	0	0	88
Regents for Higher Education 605	36,055	0	0	0	1,088
Regional University System of OK 610	46	0	0	0	46
Student Loan 618	21,753	0	0	0	657
Physician Manpower Trng Comm 619	2,046	201	0	0	56
Board of Lic Social Workers 622	319	0	0	0	10
Seminole State College 623	946	0	0	0	946
Secretary of State 625	7,637	693	0	0	210
OCAST 628	3,461	559	0	0	88
School of Science & Math 629	10,589	659	0	0	300
Dept of Securities 630	7,045	1,062	0	0	181
Speech-Language Pathology 632	442	22	0	0	13
OKC Comm College 633	3,687	0	0	0	3,687
Commission on Consumer Credit 635	8,565	793	0	0	235
Service Oklahoma 640	118,287	35,031	0	0	2,513
Conservation Commission 645	14,662	3,252	0	0	344
Dept of Veteran Affairs 650	324,841	27,589	0	0	8,972
SE OK State Univ 660	3,906	0	0	0	3,906
SW OK State Univ 665	4,479	0	0	0	4,479
JD McCarty Center 670	60,336	2,101	0	0	1,758
Supreme Court 677	41,068	1,877	0	0	1,183
Council on Judicial Complaints 678	596	168	0	0	13
Tax Commission 695	190,282	73,056	0	0	3,538
Teachers Retirement System 715	12,308	2,023	0	0	310
Tulsa Comm College 750	8,435	0	0	0	8,435
Uniform Building Code Commission 753	850	235	0	0	19
Used Motor Vehicles 755	2,841	246	0	0	78
Univ Center Ponca City 758	25	0	0	0	25
Univ of Oklahoma 760	34,966	0	0	0	34,966
Univ of OK Health Sciences Center 770	28,299	0	0	0	28,299
Board of Test Alcohol/Drug 772	1,398	112	0	0	39
Board of Veterinary Med Examiners 790	642	34	0	0	18

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Total	Training Program	CARES Act	Shared Payroll Services	Statewide Payroll Services
Career & Technology Education 800	48,970	5,028	0	0	1,326
Virtual Charter School Board 803	1,692	380	0	0	40
Dept of Rehabilitation Services 805	210,261	23,387	0	0	5,640
Health Care Authority 807	171,901	54,619	0	0	3,540
Dept of Human Services 830	1,411,842	24,996	0	0	41,858
Water Resources Board 835	28,725	6,526	0	0	670
Workers Comp Commission 865	10,487	1,062	0	0	284
Housing Fin 922	27,075	0	0	0	817
OK Turnpike Authority 978	133,614	16,594	0	0	3,532
Grand River Dam Authority 980	136,017	2,023	0	0	4,044
Municipal Power Authority 981	16,717	0	0	0	505
Other	18,886	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,323,196	1,108,671	0	68,031	404,367

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Statewide HCM	090 HCM
OMES Administration	243,904	17,636
Budget Division	0	4,460
Central Accounting	0	8,108
OMES DCAM Admin	0	2,433
Central Purchasing	0	21,893
Interagency Mail	0	3,243
Human Capital Management	0	24,487
Civil Services Division	0	0
Treasurer (740)	10,407	0
DCAM Facilities Svcs (2000004)	0	37,965
DCAM Risk Mgmt (2000011)	0	5,748
DCAM Fed Surplus Prop (2000007)	0	1,642
DCAM Central Printing (2000003)	0	3,695
DCAM Fleet (MP) (2000010)	0	2,463
DCAM Other	0	2,053
Agency Business Svcs (ABS)	0	6,569
Shared Payroll Services	0	0
OMES ISD	0	290,251
OSU 010	0	0
Accountancy Board 020	2,162	0
Abstractors Board 022	416	0
Military Dept 025	73,365	0
ABLE 030	8,264	0
Boll Weevil 039	1,087	0
Agriculture Food & Forestry 040	75,013	0
Western OK State College 041	0	0
Board of Architects 045	831	0
Indigents Defense System 047	31,196	0
Attorney General 049	49,433	0
Arts Council 055	3,727	0
Aeronautics Commission 060	2,883	0
Banking Dept 065	8,008	0
Broadband 085	3,095	0
Tobacco Settlement Trust 092	7,343	0
Cameron University 100	0	0
Carl Albert State College 108	0	0
Univ of Central OK 120	0	0
Dept of Mines 125	3,804	0
Commission on Children & Youth 127	5,319	0
Corrections 131	911,157	0
Board of Chiropractor Exam 145	399	0
Board of Behavioral Health 148	638	0
Univ of Science & Arts 150	0	0
Commerce 160	25,753	0
Connors State College 165	0	0
Construction Industries Board 170	6,298	0
Corporation Commission 185	108,810	0
Board of Cosmetology 190	2,322	0
Court of Criminal Appeals 199	5,924	0
JM Davis Museum 204	860	0
Board of Dentistry 215	1,195	0
District Courts 219	121,058	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Statewide HCM	090 HCM
District Attorneys Council 220	197,755	0
East Central University 230	0	0
Eastern OK State College 240	0	0
Redlands CC 241	0	0
Dept of Education 265	75,915	0
Education TV Authority 266	10,877	0
Election Board 270	5,032	0
Educational Quality & Accountability 275	1,349	0
Funeral Board 285	572	0
Employment Security Commission 290	96,148	0
Dept of Environmental Quality 292	106,553	0
Ethics Commission 296	1,021	0
Auditor & Inspector 300	23,057	0
Governor 305	5,520	0
Pardon & Parole Board 306	5,053	0
Interstate Oil Compact Commission 307	819	0
Bureau of Investigation 308	73,874	0
Dept of Emergency Mgmt 309	16,668	0
Fire Marshal 310	3,800	0
Firefighters Pens & Ret Sys 315	2,079	0
Dept of Wildlife Conservation 320	73,425	0
Office of Disability Concerns 326	885	0
Dept of Health 340	408,826	0
Chief Medical Examiner 342	25,769	0
Dept of Transportation 345	488,312	0
Space Industry Dev Authority 346	1,671	0
Historical Society 350	32,337	0
Horse Racing Commission 353	5,972	0
Workers Comp Court 369	1,174	0
Industrial Finance Authority 370	1,041	0
Insurance Dept 385	24,803	0
Multiple Injury Trust Fund 391	1,478	0
Office of Juvenile Affairs 400	101,063	0
Dept of Labor 405	15,826	0
Commission of the Land Office 410	11,078	0
Council on Law Enfc Educ & Trng 415	10,224	0
Law Enforcement Retirement Sys 416	1,056	0
Langston University 420	0	0
Senate 421	33,659	0
House of Representatives 422	51,811	0
Legislative Service Bureau 423	3,577	0
Dept of Libraries 430	6,869	0
Lottery Commission 435	6,707	0
Lt Governor 440	1,110	0
LPG Board 445	1,499	0
Board of Lic Alcohol & Drug Cnsl 448	210	0
Board of Med Licensure & Supr 450	5,279	0
Mental Health & Substance Abuse 452	408,913	0
Medical Marijuana 455	56,885	0
Rogers State University 461	0	0
Murray College 470	0	0
Motor Vehicle Commission 475	680	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Statewide HCM	090 HCM
Bureau of Narcotics 477	36,875	0
NE OK A&M College 480	0	0
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	416	0
Board of Nursing 510	5,749	0
OPERS - OK Public Empl Ret Sys 515	11,972	0
EGID-Emp Grp Ins Board 516	0	37,723
Board of Exam in Optometry 520	449	0
Board of Osteopathic Exam 525	1,438	0
Panhandle State University 530	0	0
Rose State College 531	0	0
Police Pension & Ret Sys 557	2,282	0
Pharmacy Board 560	2,794	0
Board Private Vocational Schools 563	432	0
Dept of Tourism & Recreation 566	133,536	0
Prof Engineers & Land Surveyors 570	1,709	0
Board of Psychologists Examiners 575	208	0
Dept of Public Safety 585	234,156	0
Real Estate Commission 588	2,831	0
Regents for Higher Education 605	34,967	0
Regional University System of OK 610	0	0
Student Loan 618	21,097	0
Physician Manpower Trng Comm 619	1,790	0
Board of Lic Social Workers 622	310	0
Seminole State College 623	0	0
Secretary of State 625	6,734	0
OCAST 628	2,814	0
School of Science & Math 629	9,630	0
Dept of Securities 630	5,803	0
Speech-Language Pathology 632	407	0
OKC Comm College 633	0	0
Commission on Consumer Credit 635	7,537	0
Service Oklahoma 640	80,744	0
Conservation Commission 645	11,066	0
Dept of Veteran Affairs 650	288,281	0
SE OK State Univ 660	0	0
SW OK State Univ 665	0	0
JD McCarty Center 670	56,477	0
Supreme Court 677	38,008	0
Council on Judicial Complaints 678	416	0
Tax Commission 695	113,688	0
Teachers Retirement System 715	9,975	0
Tulsa Comm College 750	0	0
Uniform Building Code Commission 753	596	0
Used Motor Vehicles 755	2,517	0
Univ Center Ponca City 758	0	0
Univ of Oklahoma 760	0	0
Univ of OK Health Sciences Center 770	0	0
Board of Test Alcohol/Drug 772	1,247	0
Board of Veterinary Med Examiners 790	590	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Human Capital Management

Receiving Department	Statewide HCM	090 HCM
Career & Technology Education 800	42,616	0
Virtual Charter School Board 803	1,272	0
Dept of Rehabilitation Services 805	181,233	0
Health Care Authority 807	113,742	0
Dept of Human Services 830	1,344,988	0
Water Resources Board 835	21,529	0
Workers Comp Commission 865	9,141	0
Housing Fin 922	26,258	0
OK Turnpike Authority 978	113,489	0
Grand River Dam Authority 980	129,950	0
Municipal Power Authority 981	16,212	0
Other	0	18,886
Direct Bill	0	0
Total	7,252,872	489,256

STATE OF OKLAHOMA
FY 2026 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 has replaced the Merit Protection Commission.

STATE OF OKLAHOMA
FY 2026 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:	396,222			396,222
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	-11,144			
Total Deductions:	-11,144			-11,144
Cost Adjustments:				
Revenues	0			
Deduct Direct Costs	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Budget Division	918	10	928	
Central Accounting	250	2	252	
Financial Center for Excellence	349		349	
Human Capital Management	88	1	89	
Total Allocated Additions:	1,605	14	1,619	1,619
Total To Be Allocated:	386,683	14		386,697

STATE OF OKLAHOMA
FY 2026 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	305,619	0	35,452	116,838	153,329
Other Expense & Cost					
Professional Services	43,197	0	0	43,197	0
Intra/Interagency Pymnts-Prof Svcs	215	0	25	82	108
Travel Reimbursements	179	0	21	68	90
Travel Direct Purchase	0	0	0	0	0
Misc. Administrative Expenses	340	0	79	261	0
Rent Expense	21,590	0	2,504	8,254	10,832
Maintenance & Repair Expense	0	0	0	0	0
Specialized Supplies & Mat'ls. Exp.	0	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	13,938	0	3,245	10,693	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	11,144	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	396,222				
Deductions					
*Total Disallowed Costs	(11,144)	0	0	0	0
Cost Adjustments					
Revenues	0	0	0	0	0
Deduct Direct Costs	0	0	0	0	0
Functional Cost					
Functional Cost	385,078	0	41,326	179,393	164,359
Allocation Step 1					
Inbound - All Others	1,605	0	186	613	805
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	386,683	0	41,512	180,006	165,164
Allocation Step 2					
Inbound - All Others	14	0	2	5	7
2nd Allocation	14	0	2	5	7
Total For Civil Services Division					
Schedule .3 Total	386,697	0	41,514	180,012	165,171

STATE OF OKLAHOMA
FY 2026 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	1,179.24	1.886013	783		783		783
Treasurer (740)	50.07	0.080079	33		33		33
OSU 010	8,094.22	12.945466	5,375		5,375	1	5,375
Accountancy Board 020	10.40	0.016633	7		7		7
Abstractors Board 022	2.00	0.003199	1		1		1
Military Dept 025	352.97	0.564521	234		234		234
ABLE 030	39.76	0.063590	26		26		26
Boll Weevil 039	5.23	0.008365	3		3		3
Agriculture Food & Forestry 040	360.90	0.577204	240		240		240
Western OK State College 041	114.16	0.182581	76		76		76
Board of Architects 045	4.00	0.006397	3		3		3
Indigents Defense System 047	150.09	0.240046	100		100		100
Attorney General 049	237.83	0.380373	158		158		158
Arts Council 055	17.93	0.028676	12		12		12
Aeronautics Commission 060	13.87	0.022183	9		9		9
Banking Dept 065	38.53	0.061623	26		26		26
Broadband 085	14.89	0.023814	10		10		10
Tobacco Settlement Trust 092	35.33	0.056505	23		23		23
Cameron University 100	380.55	0.608631	253		253		253
Carl Albert State College 108	207.10	0.331225	137		137		137
Univ of Central OK 120	1,435.26	2.295478	953		953	0	953
Dept of Mines 125	18.30	0.029268	12		12		12
Commission on Children & Youth 127	25.59	0.040927	17		17		17
Corrections 131	4,383.71	7.011071	2,910		2,910	0	2,911
Board of Chiropractor Exam 145	1.92	0.003071	1		1		1
Board of Behavioral Health 148	3.07	0.004910	2		2		2
Univ of Science & Arts 150	174.07	0.278398	116		116		116
Commerce 160	123.90	0.198159	82		82		82
Connors State College 165	130.22	0.208267	86		86		86
Construction Industries Board 170	30.30	0.048460	20		20		20
Corporation Commission 185	523.50	0.837258	348		348	0	348
Board of Cosmetology 190	11.17	0.017865	7		7		7
Court of Criminal Appeals 199	28.50	0.045581	19		19		19
JM Davis Museum 204	4.14	0.006621	3		3		3
Board of Dentistry 215	5.75	0.009196	4		4		4
District Courts 219	582.43	0.931507	387		387	0	387
District Attorneys Council 220	951.43	1.521666	632		632	0	632
East Central University 230	464.10	0.742257	308		308	0	308
Eastern OK State College 240	207.00	0.331065	137		137		137
Redlands CC 241	140.85	0.225268	94		94		94
Dept of Education 265	365.24	0.584145	242		242		242
Education TV Authority 266	52.33	0.083694	35		35		35
Election Board 270	24.21	0.038720	16		16		16
Educational Quality & Accountability 275	6.49	0.010380	4		4		4
Funeral Board 285	2.75	0.004398	2		2		2
Employment Security Commission 290	462.58	0.739826	307		307	0	307
Dept of Environmental Quality 292	512.64	0.819889	340		340	0	340
Ethics Commission 296	4.91	0.007853	3		3		3
Auditor & Inspector 300	110.93	0.177416	74		74		74
Governor 305	26.56	0.042479	18		18		18
Pardon & Parole Board 306	24.31	0.038880	16		16		16
Interstate Oil Compact Commission 307	3.94	0.006301	3		3		3

STATE OF OKLAHOMA
FY 2026 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
Bureau of Investigation 308	355.42	0.568440	236		236		236
Dept of Emergency Mgmt 309	80.19	0.128252	53		53		53
Fire Marshal 310	18.28	0.029236	12		12		12
Firefighters Pens & Ret Sys 315	10.00	0.015993	7		7		7
Dept of Wildlife Conservation 320	353.26	0.564985	235		235		235
Office of Disability Concerns 326	4.26	0.006813	3		3		3
Dept of Health 340	1,966.92	3.145787	1,306		1,306	0	1,306
Chief Medical Examiner 342	123.98	0.198287	82		82		82
Dept of Transportation 345	2,349.34	3.757409	1,560		1,560	0	1,560
Space Industry Dev Authority 346	8.04	0.012859	5		5		5
Historical Society 350	155.58	0.248826	103		103		103
Horse Racing Commission 353	28.73	0.045949	19		19		19
Workers Comp Court 369	5.65	0.009036	4		4		4
Industrial Finance Authority 370	5.01	0.008013	3		3		3
Insurance Dept 385	119.33	0.190850	79		79		79
Multiple Injury Trust Fund 391	7.11	0.011371	5		5		5
Office of Juvenile Affairs 400	486.23	0.777650	323		323	0	323
Dept of Labor 405	76.14	0.121774	51		51		51
Commission of the Land Office 410	53.30	0.085245	35		35		35
Council on Law Enfc Educ & Trng 415	49.19	0.078672	33		33		33
Law Enforcement Retirement Sys 416	5.08	0.008125	3		3		3
Langston University 420	422.53	0.675772	281		281		281
Senate 421	161.94	0.258998	108		108		108
House of Representatives 422	249.27	0.398669	165		165		165
Legislative Service Bureau 423	17.21	0.027525	11		11		11
Dept of Libraries 430	33.05	0.052858	22		22		22
Lottery Commission 435	32.27	0.051611	21		21		21
Lt Governor 440	5.34	0.008541	4		4		4
LPG Board 445	7.21	0.011531	5		5		5
Board of Lic Alcohol & Drug Cnsl 448	1.01	0.001615	1		1		1
Board of Med Licensure & Supr 450	25.40	0.040623	17		17		17
Mental Health & Substance Abuse 452	1,967.34	3.146458	1,306		1,306	0	1,306
Medical Marijuana 455	273.68	0.437709	182		182		182
Rogers State University 461	341.08	0.545505	226		226		226
Murray College 470	168.12	0.268882	112		112		112
Motor Vehicle Commission 475	3.27	0.005230	2		2		2
Bureau of Narcotics 477	177.41	0.283740	118		118		118
NE OK A&M College 480	188.60	0.301637	125		125		125
Northeastern State University 485	949.76	1.518995	631		631	0	631
Northern OK College 490	249.06	0.398333	165		165		165
Northwestern OK State Univ 505	312.89	0.500420	208		208		208
Board of Exam for LT Care Admin 509	2.00	0.003199	1		1		1
Board of Nursing 510	27.66	0.044238	18		18		18
OPERS - OK Public Empl Ret Sys 515	57.60	0.092122	38		38		38
Board of Exam in Optometry 520	2.16	0.003455	1		1		1
Board of Osteopathic Exam 525	6.92	0.011067	5		5		5
Panhandle State University 530	141.49	0.226292	94		94		94
Rose State College 531	395.90	0.633181	263		263		263
Police Pension & Ret Sys 557	10.98	0.017561	7		7		7
Pharmacy Board 560	13.44	0.021495	9		9		9
Board Private Vocational Schools 563	2.08	0.003327	1		1		1
Dept of Tourism & Recreation 566	642.46	1.027516	427		427	0	427

STATE OF OKLAHOMA
FY 2026 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
Prof Engineers & Land Surveyors 570	8.22	0.013147	5		5		5
Board of Psychologists Examiners 575	1.00	0.001599	1		1		1
Dept of Public Safety 585	1,126.56	1.801760	748		748	0	748
Real Estate Commission 588	13.62	0.021783	9		9		9
Regents for Higher Education 605	168.23	0.269058	112		112		112
Regional University System of OK 610	7.09	0.011339	5		5		5
Student Loan 618	101.50	0.162334	67		67		67
Physician Manpower Trng Comm 619	8.61	0.013770	6		6		6
Board of Lic Social Workers 622	1.49	0.002383	1		1		1
Seminole State College 623	146.31	0.234000	97		97		97
Secretary of State 625	32.40	0.051819	22		22		22
OCAST 628	13.54	0.021655	9		9		9
School of Science & Math 629	46.33	0.074098	31		31		31
Dept of Securities 630	27.92	0.044654	19		19		19
Speech-Language Pathology 632	1.96	0.003135	1		1		1
OKC Comm College 633	570.00	0.911627	378		378	0	378
Commission on Consumer Credit 635	36.26	0.057992	24		24		24
Service Oklahoma 640	388.47	0.621298	258		258		258
Conservation Commission 645	53.24	0.085149	35		35		35
Dept of Veteran Affairs 650	1,386.96	2.218230	921		921	0	921
SE OK State Univ 660	603.90	0.965845	401		401	0	401
SW OK State Univ 665	692.50	1.107547	460		460	0	460
JD McCarty Center 670	271.72	0.434574	180		180		180
Supreme Court 677	182.86	0.292456	121		121		121
Council on Judicial Complaints 678	2.00	0.003199	1		1		1
Tax Commission 695	546.97	0.874795	363		363	0	363
Teachers Retirement System 715	47.99	0.076753	32		32		32
Tulsa Comm College 750	1,304.04	2.085612	866		866	0	866
Uniform Building Code Commission 753	2.87	0.004590	2		2		2
Used Motor Vehicles 755	12.11	0.019368	8		8		8
Univ Center Ponca City 758	3.81	0.006094	3		3		3
Univ of Oklahoma 760	5,405.60	8.645427	3,589		3,589	0	3,589
Univ of OK Health Sciences Center 770	4,374.92	6.997013	2,905		2,905	0	2,905
Board of Test Alcohol/Drug 772	6.00	0.009596	4		4		4
Board of Veterinary Med Examiners 790	2.84	0.004542	2		2		2
Career & Technology Education 800	205.03	0.327914	136		136		136
Virtual Charter School Board 803	6.12	0.009788	4		4		4
Dept of Rehabilitation Services 805	871.94	1.394534	579		579	0	579
Health Care Authority 807	547.23	0.875210	363		363	0	363
Dept of Human Services 830	6,470.93	10.349259	4,296		4,296	0	4,296
Water Resources Board 835	103.58	0.165660	69		69		69
Workers Comp Commission 865	43.98	0.070339	29		29		29
Housing Fin 922	126.33	0.202045	84		84		84
OK Turnpike Authority 978	546.01	0.873259	362		362	0	363
Grand River Dam Authority 980	625.21	0.999927	415		415	0	415
Municipal Power Authority 981	78.00	0.124749	52		52		52
Schedule .4 Total for General Services	62,525.54	100.000000	41,512		41,512	2	41,514

Allocation Basis: Number of FTE Positions by Agency
Allocation Source: Full-Time Equivalent Position Report

STATE OF OKLAHOMA
FY 2026 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	1.818182	3,273		3,273		3,273
Agriculture Food & Forestry 040	1	1.818182	3,273		3,273	0	3,273
Corrections 131	25	45.454542	81,821		81,821	3	81,824
Corporation Commission 185	1	1.818182	3,273		3,273	0	3,273
Dept of Education 265	2	3.636364	6,546		6,546	0	6,546
Educational Quality & Accountability 275	1	1.818182	3,273		3,273	0	3,273
Employment Security Commission 290	2	3.636364	6,546		6,546	0	6,546
Bureau of Investigation 308	1	1.818182	3,273		3,273	0	3,273
Dept of Health 340	1	1.818182	3,273		3,273	0	3,273
Office of Juvenile Affairs 400	1	1.818182	3,273		3,273	0	3,273
Mental Health & Substance Abuse 452	5	9.090909	16,364		16,364	0	16,365
Medical Marijuana 455	2	3.636364	6,546		6,546	0	6,546
OPERS - OK Public Empl Ret Sys 515	1	1.818182	3,273		3,273	0	3,273
Dept of Tourism & Recreation 566	2	3.636364	6,546		6,546	0	6,546
Dept of Public Safety 585	1	1.818182	3,273		3,273	0	3,273
Dept of Rehabilitation Services 805	1	1.818182	3,273		3,273	0	3,273
Dept of Human Services 830	6	10.909091	19,637		19,637	1	19,638
Grand River Dam Authority 980	1	1.818182	3,273		3,273	0	3,273
Schedule .4 Total for Hearings/Bench Reviews	55	100.000000	180,006		180,006	5	180,012

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

STATE OF OKLAHOMA
FY 2026 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	5	3.496503	5,775		5,775		5,775
Military Dept 025	1	0.699301	1,155		1,155	0	1,155
Agriculture Food & Forestry 040	2	1.398601	2,310		2,310	0	2,310
Corrections 131	47	32.867131	54,285		54,285	3	54,288
Corporation Commission 185	2	1.398601	2,310		2,310	0	2,310
Dept of Education 265	2	1.398601	2,310		2,310	0	2,310
Educational Quality & Accountability 275	1	0.699301	1,155		1,155	0	1,155
Employment Security Commission 290	1	0.699301	1,155		1,155	0	1,155
Ethics Commission 296	1	0.699301	1,155		1,155	0	1,155
Dept of Health 340	10	6.993007	11,550		11,550	0	11,550
Dept of Transportation 345	4	2.797203	4,620		4,620	0	4,620
Historical Society 350	1	0.699301	1,155		1,155	0	1,155
Office of Juvenile Affairs 400	3	2.097902	3,465		3,465	0	3,465
Commission of the Land Office 410	1	0.699301	1,155		1,155	0	1,155
Mental Health & Substance Abuse 452	17	11.888112	19,635		19,635	1	19,636
Medical Marijuana 455	7	4.895105	8,085		8,085	0	8,085
OPERS - OK Public Empl Ret Sys 515	1	0.699301	1,155		1,155	0	1,155
Dept of Tourism & Recreation 566	3	2.097902	3,465		3,465	0	3,465
Dept of Public Safety 585	4	2.797203	4,620		4,620	0	4,620
Service Oklahoma 640	6	4.195804	6,930		6,930	0	6,930
Tax Commission 695	1	0.699301	1,155		1,155	0	1,155
Dept of Rehabilitation Services 805	1	0.699301	1,155		1,155	0	1,155
Health Care Authority 807	6	4.195804	6,930		6,930	0	6,930
Dept of Human Services 830	14	9.790210	16,170		16,170	1	16,171
OK Turnpike Authority 978	1	0.699301	1,155		1,155	0	1,155
Grand River Dam Authority 980	1	0.699301	1,155		1,155	0	1,155
Schedule .4 Total for Mediation	143	100.000000	165,164		165,164	7	165,171

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

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Civil Services Division

Receiving Department	Total	General Services	Hearings/Bench Reviews	Mediation
OMES Administration	9,831	783	3,273	5,775
Treasurer (740)	33	33	0	0
OSU 010	5,375	5,375	0	0
Accountancy Board 020	7	7	0	0
Abstractors Board 022	1	1	0	0
Military Dept 025	1,389	234	0	1,155
ABLE 030	26	26	0	0
Boll Weevil 039	3	3	0	0
Agriculture Food & Forestry 040	5,823	240	3,273	2,310
Western OK State College 041	76	76	0	0
Board of Architects 045	3	3	0	0
Indigents Defense System 047	100	100	0	0
Attorney General 049	158	158	0	0
Arts Council 055	12	12	0	0
Aeronautics Commission 060	9	9	0	0
Banking Dept 065	26	26	0	0
Broadband 085	10	10	0	0
Tobacco Settlement Trust 092	23	23	0	0
Cameron University 100	253	253	0	0
Carl Albert State College 108	137	137	0	0
Univ of Central OK 120	953	953	0	0
Dept of Mines 125	12	12	0	0
Commission on Children & Youth 127	17	17	0	0
Corrections 131	139,022	2,911	81,824	54,288
Board of Chiropractor Exam 145	1	1	0	0
Board of Behavioral Health 148	2	2	0	0
Univ of Science & Arts 150	116	116	0	0
Commerce 160	82	82	0	0
Connors State College 165	86	86	0	0
Construction Industries Board 170	20	20	0	0
Corporation Commission 185	5,931	348	3,273	2,310
Board of Cosmetology 190	7	7	0	0
Court of Criminal Appeals 199	19	19	0	0
JM Davis Museum 204	3	3	0	0
Board of Dentistry 215	4	4	0	0
District Courts 219	387	387	0	0
District Attorneys Council 220	632	632	0	0
East Central University 230	308	308	0	0
Eastern OK State College 240	137	137	0	0
Redlands CC 241	94	94	0	0
Dept of Education 265	9,098	242	6,546	2,310
Education TV Authority 266	35	35	0	0
Election Board 270	16	16	0	0
Educational Quality & Accountability 275	4,432	4	3,273	1,155
Funeral Board 285	2	2	0	0
Employment Security Commission 290	8,008	307	6,546	1,155
Dept of Environmental Quality 292	340	340	0	0
Ethics Commission 296	1,158	3	0	1,155
Auditor & Inspector 300	74	74	0	0
Governor 305	18	18	0	0
Pardon & Parole Board 306	16	16	0	0
Interstate Oil Compact Commission 307	3	3	0	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Civil Services Division

Receiving Department	Total	General Services	Hearings/Bench Reviews	Mediation
Bureau of Investigation 308	3,509	236	3,273	0
Dept of Emergency Mgmt 309	53	53	0	0
Fire Marshal 310	12	12	0	0
Firefighters Pens & Ret Sys 315	7	7	0	0
Dept of Wildlife Conservation 320	235	235	0	0
Office of Disability Concerns 326	3	3	0	0
Dept of Health 340	16,129	1,306	3,273	11,550
Chief Medical Examiner 342	82	82	0	0
Dept of Transportation 345	6,180	1,560	0	4,620
Space Industry Dev Authority 346	5	5	0	0
Historical Society 350	1,258	103	0	1,155
Horse Racing Commission 353	19	19	0	0
Workers Comp Court 369	4	4	0	0
Industrial Finance Authority 370	3	3	0	0
Insurance Dept 385	79	79	0	0
Multiple Injury Trust Fund 391	5	5	0	0
Office of Juvenile Affairs 400	7,061	323	3,273	3,465
Dept of Labor 405	51	51	0	0
Commission of the Land Office 410	1,190	35	0	1,155
Council on Law Enfc Educ & Trng 415	33	33	0	0
Law Enforcement Retirement Sys 416	3	3	0	0
Langston University 420	281	281	0	0
Senate 421	108	108	0	0
House of Representatives 422	165	165	0	0
Legislative Service Bureau 423	11	11	0	0
Dept of Libraries 430	22	22	0	0
Lottery Commission 435	21	21	0	0
Lt Governor 440	4	4	0	0
LPG Board 445	5	5	0	0
Board of Lic Alcohol & Drug Cnsl 448	1	1	0	0
Board of Med Licensure & Supr 450	17	17	0	0
Mental Health & Substance Abuse 452	37,307	1,306	16,365	19,636
Medical Marijuana 455	14,813	182	6,546	8,085
Rogers State University 461	226	226	0	0
Murray College 470	112	112	0	0
Motor Vehicle Commission 475	2	2	0	0
Bureau of Narcotics 477	118	118	0	0
NE OK A&M College 480	125	125	0	0
Northeastern State University 485	631	631	0	0
Northern OK College 490	165	165	0	0
Northwestern OK State Univ 505	208	208	0	0
Board of Exam for LT Care Admin 509	1	1	0	0
Board of Nursing 510	18	18	0	0
OPERS - OK Public Empl Ret Sys 515	4,466	38	3,273	1,155
Board of Exam in Optometry 520	1	1	0	0
Board of Osteopathic Exam 525	5	5	0	0
Panhandle State University 530	94	94	0	0
Rose State College 531	263	263	0	0
Police Pension & Ret Sys 557	7	7	0	0
Pharmacy Board 560	9	9	0	0
Board Private Vocational Schools 563	1	1	0	0
Dept of Tourism & Recreation 566	10,438	427	6,546	3,465

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Civil Services Division

Receiving Department	Total	General Services	Hearings/Bench Reviews	Mediation
Prof Engineers & Land Surveyors 570	5	5	0	0
Board of Psychologists Examiners 575	1	1	0	0
Dept of Public Safety 585	8,641	748	3,273	4,620
Real Estate Commission 588	9	9	0	0
Regents for Higher Education 605	112	112	0	0
Regional University System of OK 610	5	5	0	0
Student Loan 618	67	67	0	0
Physician Manpower Trng Comm 619	6	6	0	0
Board of Lic Social Workers 622	1	1	0	0
Seminole State College 623	97	97	0	0
Secretary of State 625	22	22	0	0
OCAST 628	9	9	0	0
School of Science & Math 629	31	31	0	0
Dept of Securities 630	19	19	0	0
Speech-Language Pathology 632	1	1	0	0
OKC Comm College 633	378	378	0	0
Commission on Consumer Credit 635	24	24	0	0
Service Oklahoma 640	7,188	258	0	6,930
Conservation Commission 645	35	35	0	0
Dept of Veteran Affairs 650	921	921	0	0
SE OK State Univ 660	401	401	0	0
SW OK State Univ 665	460	460	0	0
JD McCarty Center 670	180	180	0	0
Supreme Court 677	121	121	0	0
Council on Judicial Complaints 678	1	1	0	0
Tax Commission 695	1,518	363	0	1,155
Teachers Retirement System 715	32	32	0	0
Tulsa Comm College 750	866	866	0	0
Uniform Building Code Commission 753	2	2	0	0
Used Motor Vehicles 755	8	8	0	0
Univ Center Ponca City 758	3	3	0	0
Univ of Oklahoma 760	3,589	3,589	0	0
Univ of OK Health Sciences Center 770	2,905	2,905	0	0
Board of Test Alcohol/Drug 772	4	4	0	0
Board of Veterinary Med Examiners 790	2	2	0	0
Career & Technology Education 800	136	136	0	0
Virtual Charter School Board 803	4	4	0	0
Dept of Rehabilitation Services 805	5,007	579	3,273	1,155
Health Care Authority 807	7,294	363	0	6,930
Dept of Human Services 830	40,105	4,296	19,638	16,171
Water Resources Board 835	69	69	0	0
Workers Comp Commission 865	29	29	0	0
Housing Fin 922	84	84	0	0
OK Turnpike Authority 978	1,518	363	0	1,155
Grand River Dam Authority 980	4,843	415	3,273	1,155
Municipal Power Authority 981	52	52	0	0
Direct Bill	0	0	0	0
Total	386,697	41,514	180,012	165,171

**STATE OF OKLAHOMA
FY 2026 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 2026 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:	96,684,543			96,684,543
Deductions:				
OPERS DC contribution to DB	-137,753			
Total Deductions:	-137,753			-137,753
Cost Adjustments:				
Deduct Direct Costs	-92,845,500			
Fees & Reimbursements Credit	-40,294			
Total Departmental Cost Adjustments:	-92,885,794			-92,885,794
Inbound Costs:				
Equipment Depreciation	500,502		500,502	
Building Costs	73,743		73,743	
Budget Division	11,771	135	11,906	
Central Accounting	40,141	401	40,542	
Financial Center for Excellence	55,924		55,924	
Central Purchasing	176	39	215	
Interagency Mail	40,932	765	41,697	
Human Capital Management	12,699	77	12,776	
Civil Services Division	33		33	
Treasurer (740)		39,509	39,509	
Total Allocated Additions:	735,922	40,925	776,847	776,847
Total To Be Allocated:	4,396,918	40,925		4,437,843

STATE OF OKLAHOMA
FY 2026 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	4,467,130	0	390,077	195,038	195,038
Other Expense & Cost					
Professional Services	7,215,830	0	1,382,160	691,080	691,080
Intra/Interagency Pymnts-Prof Svcs	10,275	0	595	298	298
Travel Reimbursements	30,474	0	1,129	565	565
Travel Direct Purchase	38,857	0	373	187	187
Misc. Administrative Expenses	446,894	0	44,570	22,285	22,285
Rent Expense	2,075,990	0	3,932	1,966	1,966
Maintenance & Repair Expense	179,228	0	26,163	13,082	13,082
Specialized Supplies & Mat'ls. Exp.	1,727	0	0	0	0
Production, Safety & Security Exp.	0	0	0	0	0
General Operating Expenses	19,037	0	815	407	407
Agric. & Vehicle Supplies	0	0	0	0	0
Office Furniture and Equipment	89,978	0	830	415	415
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	25,731,780	0	0	0	0
Incentives, etc.	431	0	0	0	0
Indemnities, Restitutions, Settlements	36,413,112	0	0	0	0
Loans,Taxes,Other Disbursements	2,916	0	0	0	0
Other	19,823,131	0	0	0	0
Bank Charges	0	0	0	0	0
*OPERS DC contribution to DB	137,753	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	96,684,543				
Deductions					
*Total Disallowed Costs	(137,753)	0	0	0	0
Cost Adjustments					
Deduct Direct Costs	(92,845,500)	0	0	0	0
Fees & Reimbursements Credit	(40,294)	0	0	0	(40,294)
Functional Cost	3,660,996	0	1,850,644	925,323	885,029
Allocation Step 1					
Inbound - Building Costs: Building Costs	73,743	0	6,438	3,223	3,223
Inbound - Civil Services Division: General Services	33	0	3	1	1
Inbound - All Others	662,146	0	84,073	42,036	42,036
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,396,918	0	1,941,157	970,583	930,289
Allocation Step 2					
Inbound - All Others	40,925	0	5,196	2,598	2,598
2nd Allocation	40,925	0	5,196	2,598	2,598

STATE OF OKLAHOMA
FY 2026 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
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Total For Treasurer (740)					
Schedule .3 Total	4,437,843	0	1,946,354	973,181	932,887

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Treasurer (740)

	Other Treasurer	CARES Act
Wages & Benefits		
Salaries & Wages	3,686,977	0
Other Expense & Cost		
Professional Services	4,451,510	0
Intra/Interagency Pymnts-Prof Svcs	9,084	0
Travel Reimbursements	28,215	0
Travel Direct Purchase	38,110	0
Misc. Administrative Expenses	357,754	0
Rent Expense	2,068,126	0
Maintenance & Repair Expense	126,901	0
Specialized Supplies & Mat'ls. Exp.	1,727	0
Production, Safety & Security Exp.	0	0
General Operating Expenses	17,408	0
Agric. & Vehicle Supplies	0	0
Office Furniture and Equipment	88,318	0
Library Equipment and Resources	0	0
Lease-Purchase Payments	0	0
Buildings & Other Structures	0	0
Bond Debt Payments	25,731,780	0
Incentives, etc.	431	0
Indemnities, Restitutions, Settlements	36,413,112	0
Loans,Taxes,Other Disbursements	2,916	0
Other	19,823,131	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	(92,845,500)	0
Fees & Reimbursements Credit	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound - Building Costs: Building Costs	60,860	0
Inbound - Civil Services Division: General Services	27	0
Inbound - All Others	494,000	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	554,888	0
Allocation Step 2		
Inbound - All Others	30,533	0
2nd Allocation	30,533	0

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Treasurer (740)

	Other Treasurer	CARES Act
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Total For Treasurer (740)		
Schedule .3 Total	585,421	0

STATE OF OKLAHOMA
FY 2026 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	4,646	3.661554	71,077		71,077		71,077
Treasurer (740)	1,349	1.063159	20,638		20,638		20,638
OSU 010	7,539	5.941554	115,335		115,335	324	115,659
Accountancy Board 020	515	0.405876	7,879		7,879	22	7,901
Abstractors Board 022	13	0.010245	199		199	1	199
Military Dept 025	423	0.333370	6,471		6,471	18	6,489
ABLE 030	848	0.668316	12,973		12,973	36	13,010
Boll Weevil 039	29	0.022855	444		444	1	445
Agriculture Food & Forestry 040	635	0.500449	9,715		9,715	27	9,742
Western OK State College 041	610	0.480746	9,332		9,332	26	9,358
Board of Architects 045	339	0.267169	5,186		5,186	15	5,201
Indigents Defense System 047	146	0.115064	2,234		2,234	6	2,240
Attorney General 049	292	0.230128	4,467		4,467	13	4,480
Aeronautics Commission 060	33	0.026008	505		505	1	506
Banking Dept 065	270	0.212789	4,131		4,131	12	4,142
Tobacco Settlement Trust 092	2	0.001576	31		31	0	31
Cameron University 100	1,241	0.978043	18,985		18,985	53	19,039
Capital Improvements Authority 105	3	0.002364	46		46	0	46
Carl Albert State College 108	1,294	1.019813	19,796		19,796	56	19,852
Univ of Central OK 120	297	0.234068	4,544		4,544	13	4,556
Dept of Mines 125	315	0.248254	4,819		4,819	14	4,833
Commission on Children & Youth 127	25	0.019703	382		382	1	384
Corrections 131	2,003	1.578582	30,643		30,643	86	30,729
Board of Podiatric Med Exam 140	43	0.033889	658		658	2	660
Board of Chiropractor Exam 145	246	0.193875	3,763		3,763	11	3,774
Board of Behavioral Health 148	595	0.468925	9,103		9,103	26	9,128
Univ of Science & Arts 150	560	0.441341	8,567		8,567	24	8,591
Commerce 160	5	0.003941	76		76	0	77
Connors State College 165	688	0.542219	10,525		10,525	30	10,555
Construction Industries Board 170	1,080	0.851158	16,522		16,522	46	16,569
Corporation Commission 185	3,418	2.693757	52,290		52,290	147	52,437
Board of Cosmetology 190	807	0.636004	12,346		12,346	35	12,380
JM Davis Museum 204	331	0.260864	5,064		5,064	14	5,078
Board of Dentistry 215	337	0.265593	5,156		5,156	14	5,170
District Attorneys Council 220	155	0.122157	2,371		2,371	7	2,378
East Central University 230	680	0.535914	10,403		10,403	29	10,432
Eastern OK State College 240	455	0.358590	6,961		6,961	20	6,980
Redlands CC 241	709	0.558769	10,847		10,847	30	10,877
Dept of Education 265	819	0.645461	12,529		12,529	35	12,565
Education TV Authority 266	29	0.022855	444		444	1	445
Election Board 270	5	0.003941	76		76	0	77
Educational Quality & Accountability 275	8	0.006305	122		122	0	123
Funeral Board 285	381	0.300270	5,829		5,829	16	5,845
Employment Security Commission 290	1,803	1.420961	27,583		27,583	77	27,661
Dept of Environmental Quality 292	1,065	0.839336	16,293		16,293	46	16,339
Ethics Commission 296	357	0.281355	5,462		5,462	15	5,477
Auditor & Inspector 300	302	0.238009	4,620		4,620	13	4,633
Bureau of Investigation 308	1,314	1.035575	20,102		20,102	56	20,159
Dept of Emergency Mgmt 309	3	0.002364	46		46	0	46
Fire Marshal 310	229	0.180477	3,503		3,503	10	3,513
Firefighters Pens & Ret Sys 315	194	0.152893	2,968		2,968	8	2,976
Dept of Wildlife Conservation 320	714	0.562710	10,923		10,923	31	10,954

STATE OF OKLAHOMA
FY 2026 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
Dept of Health 340	3,038	2.394275	46,477		46,477	131	46,607
Chief Medical Examiner 342	416	0.327853	6,364		6,364	18	6,382
Examiners of Perfusionists 343	19	0.014974	291		291	1	291
Dept of Transportation 345	1,814	1.429630	27,751		27,751	78	27,829
Space Industry Dev Authority 346	34	0.026796	520		520	1	522
Historical Society 350	2,295	1.808710	35,110		35,110	99	35,209
Horse Racing Commission 353	1,249	0.984348	19,108		19,108	54	19,161
Energy Resources Board 359	189	0.148953	2,891		2,891	8	2,900
Workers Comp Court 369	25	0.019703	382		382	1	384
Industrial Finance Authority 370	15	0.011822	229		229	1	230
Insurance Dept 385	1,591	1.253881	24,340		24,340	68	24,408
Multiple Injury Trust Fund 391	89	0.070142	1,362		1,362	4	1,365
Office of Juvenile Affairs 400	299	0.235645	4,574		4,574	13	4,587
Dept of Labor 405	649	0.511483	9,929		9,929	28	9,957
Commission of the Land Office 410	793	0.624970	12,132		12,132	34	12,166
Council on Law Enfc Educ & Trng 415	577	0.454739	8,827		8,827	25	8,852
Law Enforcement Retirement Sys 416	65	0.051227	994		994	3	997
Langston University 420	1,081	0.851946	16,538		16,538	46	16,584
Dept of Libraries 430	135	0.106395	2,065		2,065	6	2,071
Lottery Commission 435	164	0.129250	2,509		2,509	7	2,516
LPG Board 445	581	0.457891	8,888		8,888	25	8,913
Board of Lic Alcohol & Drug Cnsl 448	384	0.302634	5,875		5,875	16	5,891
Board of Med Licensure & Supr 450	1,198	0.944155	18,328		18,328	51	18,379
Mental Health & Substance Abuse 452	2,546	2.006526	38,950		38,950	109	39,059
Medical Marijuana 455	651	0.513059	9,959		9,959	28	9,987
Rogers State University 461	1,311	1.033211	20,056		20,056	56	20,113
Murray College 470	2,253	1.775610	34,467		34,467	97	34,564
Motor Vehicle Commission 475	226	0.178113	3,457		3,457	10	3,467
Bureau of Narcotics 477	1,241	0.978043	18,985		18,985	53	19,039
NE OK A&M College 480	1,608	1.267279	24,600		24,600	69	24,669
Northeastern State University 485	6,033	4.754662	92,295		92,295	259	92,555
Northern OK College 490	1,630	1.284618	24,936		24,936	70	25,007
Northwestern OK State Univ 505	452	0.356225	6,915		6,915	19	6,934
Board of Exam for LT Care Admin 509	203	0.159986	3,106		3,106	9	3,114
Board of Nursing 510	767	0.604480	11,734		11,734	33	11,767
OPERS - OK Public Empl Ret Sys 515	704	0.554829	10,770		10,770	30	10,800
EGID-Emp Grp Ins Board 516	1,279	1.007991	19,567		19,567	55	19,622
Board of Exam in Optometry 520	98	0.077235	1,499		1,499	4	1,503
Board of Osteopathic Exam 525	426	0.335734	6,517		6,517	18	6,535
Panhandle State University 530	1,177	0.927604	18,006		18,006	51	18,057
Rose State College 531	834	0.657283	12,759		12,759	36	12,795
Police Pension & Ret Sys 557	326	0.256924	4,987		4,987	14	5,001
Pharmacy Board 560	1,197	0.943366	18,312		18,312	51	18,364
Board Private Vocational Schools 563	61	0.048075	933		933	3	936
Dept of Tourism & Recreation 566	9,129	7.194647	139,660		139,660	396	140,056
Prof Engineers & Land Surveyors 570	923	0.727425	14,120		14,120	40	14,160
Board of Psychologists Examiners 575	176	0.138707	2,693		2,693	8	2,700
Dept of Public Safety 585	992	0.781804	15,176		15,176	43	15,219
Real Estate Commission 588	796	0.627335	12,178		12,178	34	12,212
Regents for Higher Education 605	332	0.261652	5,079		5,079	14	5,093
Physician Manpower Trng Comm 619	106	0.083540	1,622		1,622	5	1,626
Board of Lic Social Workers 622	397	0.312879	6,073		6,073	17	6,091

STATE OF OKLAHOMA
FY 2026 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
Seminole State College 623	473	0.372776	7,236		7,236	20	7,256
Secretary of State 625	1,227	0.967010	18,771		18,771	53	18,824
OCAST 628	21	0.016550	321		321	1	322
School of Science & Math 629	70	0.055168	1,071		1,071	3	1,074
Dept of Securities 630	156	0.122945	2,387		2,387	7	2,393
Speech-Language Pathology 632	343	0.270321	5,247		5,247	15	5,262
OKC Comm College 633	258	0.203332	3,947		3,947	11	3,958
Commission on Consumer Credit 635	647	0.509907	9,898		9,898	28	9,926
Service Oklahoma 640	7,058	5.562473	107,976		107,976	303	108,280
Conservation Commission 645	1	0.000788	15		15	0	15
Dept of Veteran Affairs 650	1,581	1.246000	24,187		24,187	68	24,255
SE OK State Univ 660	789	0.621818	12,070		12,070	34	12,104
SW OK State Univ 665	2,486	1.959239	38,032		38,032	107	38,139
JD McCarty Center 670	347	0.273474	5,309		5,309	15	5,323
Self-Ins Grty Fund Board 675	6	0.004729	92		92	0	92
Supreme Court 677	756	0.595810	11,566		11,566	32	11,598
Council on Judicial Complaints 678	11	0.008669	168		168	0	169
Tax Commission 695	3,422	2.696909	52,351		52,351	147	52,498
Teachers Retirement System 715	609	0.479958	9,317		9,317	26	9,343
Tulsa Comm College 750	2,255	1.777186	34,498		34,498	97	34,595
Uniform Building Code Commission 753	284	0.223823	4,345		4,345	12	4,357
Used Motor Vehicles 755	352	0.277414	5,385		5,385	15	5,400
Univ Center Ponca City 758	107	0.084328	1,637		1,637	5	1,642
Univ of Oklahoma 760	1,224	0.964645	18,725		18,725	53	18,778
Univ of OK Health Sciences Center 770	2,335	1.840235	35,722		35,722	100	35,822
Board of Test Alcohol/Drug 772	489	0.385385	7,481		7,481	21	7,502
OSU Medical Authority 775	10	0.007881	153		153	0	153
Board of Veterinary Med Examiners 790	396	0.312091	6,058		6,058	17	6,075
Career & Technology Education 800	724	0.570591	11,076		11,076	31	11,107
Virtual Charter School Board 803	49	0.038617	750		750	2	752
Dept of Rehabilitation Services 805	343	0.270321	5,247		5,247	15	5,262
Health Care Authority 807	842	0.663588	12,881		12,881	36	12,917
OMES Employee Benefits Dept 815	1	0.000788	15		15	0	15
Dept of Human Services 830	967	0.762101	14,794		14,794	42	14,835
Water Resources Board 835	560	0.441341	8,567		8,567	24	8,591
Workers Comp Commission 865	914	0.720332	13,983		13,983	39	14,022
Schedule .4 Total for Deposits-Receipts	126,886	100.000000	1,941,157		1,941,157	5,196	1,946,354

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

STATE OF OKLAHOMA
FY 2026 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	34,961	0.668026	6,484		6,484		6,484
OMES DCAM Admin	6	0.000115	1		1		1
Treasurer (740)	1,126	0.021515	209		209		209
OSU 010	221,803	4.238158	41,135		41,135	111	41,246
OSU Exp Station 011	983	0.018783	182		182	0	183
OSU Extension Div 012	1,241	0.023713	230		230	1	231
OSU Tech Branch 013	127	0.002427	24		24	0	24
OSU Veterinary Medicine 014	325	0.006210	60		60	0	60
OSU Ok City 015	75	0.001433	14		14	0	14
OSU Tulsa 016	56	0.001070	10		10	0	10
Accountancy Board 020	280	0.005350	52		52	0	52
Abstractors Board 022	135	0.002580	25		25	0	25
Military Dept 025	6,693	0.127888	1,241		1,241	3	1,245
ABLE 030	717	0.013700	133		133	0	133
Boll Weevil 039	160	0.003057	30		30	0	30
Agriculture Food & Forestry 040	12,195	0.233019	2,262		2,262	6	2,268
Western OK State College 041	2,659	0.050808	493		493	1	494
Board of Architects 045	130	0.002484	24		24	0	24
Indigents Defense System 047	3,330	0.063629	618		618	2	619
Attorney General 049	4,351	0.083138	807		807	2	809
Arts Council 055	710	0.013567	132		132	0	132
Aeronautics Commission 060	602	0.011503	112		112	0	112
Banking Dept 065	866	0.016547	161		161	0	161
Broadband 085	516	0.009860	96		96	0	96
Tobacco Settlement Trust 092	1,113	0.021267	206		206	1	207
Cameron University 100	9,446	0.180492	1,752		1,752	5	1,756
Capital Improvements Authority 105	144	0.002752	27		27	0	27
Carl Albert State College 108	5,058	0.096647	938		938	3	941
Univ of Central OK 120	38,698	0.739432	7,177		7,177	19	7,196
Dept of Mines 125	424	0.008102	79		79	0	79
Commission on Children & Youth 127	659	0.012592	122		122	0	123
Corrections 131	126,857	2.423953	23,526		23,526	63	23,590
Board of Chiropractor Exam 145	62	0.001185	12		12	0	12
Board of Behavioral Health 148	120	0.002293	22		22	0	22
Univ of Science & Arts 150	2,641	0.050464	490		490	1	491
Commerce 160	4,505	0.086080	835		835	2	838
Connors State College 165	4,846	0.092596	899		899	2	901
Construction Industries Board 170	864	0.016509	160		160	0	161
Corporation Commission 185	16,542	0.316081	3,068		3,068	8	3,076
Board of Cosmetology 190	408	0.007796	76		76	0	76
Court of Criminal Appeals 199	550	0.010509	102		102	0	102
JM Davis Museum 204	164	0.003134	30		30	0	31
Board of Dentistry 215	233	0.004452	43		43	0	43
District Courts 219	8,096	0.154696	1,501		1,501	4	1,505
District Attorneys Council 220	14,953	0.285718	2,773		2,773	7	2,781
East Central University 230	8,583	0.164002	1,592		1,592	4	1,596
Eastern OK State College 240	3,089	0.059024	573		573	2	574
Redlands CC 241	3,009	0.057495	558		558	1	560
Dept of Education 265	83,515	1.595785	15,488		15,488	42	15,530
Education TV Authority 266	947	0.018095	176		176	0	176
Election Board 270	2,074	0.039629	385		385	1	386
Educational Quality & Accountability 275	462	0.008828	86		86	0	86

STATE OF OKLAHOMA
FY 2026 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
Funeral Board 285	124	0.002369	23		23	0	23
Employment Security Commission 290	15,179	0.290037	2,815		2,815	8	2,823
Dept of Environmental Quality 292	16,255	0.310597	3,015		3,015	8	3,023
Ethics Commission 296	137	0.002618	25		25	0	25
Auditor & Inspector 300	1,915	0.036591	355		355	1	356
Governor 305	877	0.016758	163		163	0	163
Pardon & Parole Board 306	620	0.011847	115		115	0	115
Interstate Oil Compact Commission 307	226	0.004318	42		42	0	42
Bureau of Investigation 308	5,936	0.113424	1,101		1,101	3	1,104
Dept of Emergency Mgmt 309	3,038	0.058049	563		563	2	565
Fire Marshal 310	670	0.012802	124		124	0	125
Firefighters Pens & Ret Sys 315	144,488	2.760842	26,796		26,796	72	26,868
Dept of Wildlife Conservation 320	6,206	0.118583	1,151		1,151	3	1,154
Office of Disability Concerns 326	118	0.002255	22		22	0	22
Dept of Health 340	69,075	1.319868	12,810		12,810	34	12,845
Chief Medical Examiner 342	2,073	0.039610	384		384	1	385
Dept of Transportation 345	71,033	1.357281	13,174		13,174	36	13,209
Space Industry Dev Authority 346	246	0.004701	46		46	0	46
Historical Society 350	5,621	0.107405	1,042		1,042	3	1,045
Horse Racing Commission 353	1,050	0.020063	195		195	1	195
Energy Resources Board 359	367	0.007013	68		68	0	68
Native American 361	1	0.000019	0		0		0
Workers Comp Court 369	204	0.003898	38		38	0	38
Industrial Finance Authority 370	72	0.001376	13		13	0	13
Insurance Dept 385	2,087	0.039878	387		387	1	388
Multiple Injury Trust Fund 391	150,503	2.875775	27,912		27,912	75	27,987
Office of Juvenile Affairs 400	16,325	0.311934	3,028		3,028	8	3,036
Dept of Labor 405	2,464	0.047082	457		457	1	458
Commission of the Land Office 410	7,284	0.139181	1,351		1,351	4	1,354
Council on Law Enfc Educ & Trng 415	1,361	0.026006	252		252	1	253
Law Enforcement Retirement Sys 416	19,447	0.371589	3,607		3,607	10	3,616
Langston University 420	6,699	0.128003	1,242		1,242	3	1,246
Senate 421	4,243	0.081074	787		787	2	789
House of Representatives 422	4,710	0.089998	874		874	2	876
Legislative Service Bureau 423	325	0.006210	60		60	0	60
Dept of Libraries 430	934	0.017847	173		173	0	174
Lottery Commission 435	2,031	0.038808	377		377	1	378
Lt Governor 440	180	0.003439	33		33	0	33
LPG Board 445	200	0.003822	37		37	0	37
Board of Lic Alcohol & Drug Cnsl 448	39	0.000745	7		7	0	7
Board of Med Licensure & Supr 450	608	0.011618	113		113	0	113
Mental Health & Substance Abuse 452	58,579	1.119313	10,864		10,864	29	10,893
Medical Marijuana 455	7,726	0.147627	1,433		1,433	4	1,437
Rogers State University 461	5,508	0.105246	1,021		1,021	3	1,024
Murray College 470	5,332	0.101883	989		989	3	992
Motor Vehicle Commission 475	121	0.002312	22		22	0	22
Bureau of Narcotics 477	2,821	0.053903	523		523	1	525
NE OK A&M College 480	5,101	0.097469	946		946	3	949
Northeastern State University 485	23,722	0.453274	4,399		4,399	12	4,411
Northern OK College 490	4,052	0.077425	751		751	2	753
Northwestern OK State Univ 505	7,055	0.134805	1,308		1,308	3	1,312
Board of Exam for LT Care Admin 509	30	0.000573	6		6	0	6

STATE OF OKLAHOMA
FY 2026 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
Board of Nursing 510	565	0.010796	105		105	0	105
OPERS - OK Public Empl Ret Sys 515	451,934	8.635446	83,814		83,814	226	84,040
EGID-Emp Grp Ins Board 516	3,943	0.075342	731		731	2	733
Board of Exam in Optometry 520	97	0.001853	18		18	0	18
Board of Osteopathic Exam 525	285	0.005446	53		53	0	53
Panhandle State University 530	4,136	0.079030	767		767	2	769
Rose State College 531	8,981	0.171607	1,666		1,666	4	1,670
Police Pension & Ret Sys 557	54,112	1.033959	10,035		10,035	27	10,062
Pharmacy Board 560	370	0.007070	69		69	0	69
Board Private Vocational Schools 563	43	0.000822	8		8	0	8
Dept of Tourism & Recreation 566	22,875	0.437090	4,242		4,242	11	4,254
Prof Engineers & Land Surveyors 570	306	0.005847	57		57	0	57
Board of Psychologists Examiners 575	56	0.001070	10		10	0	10
Dept of Public Safety 585	22,549	0.430861	4,182		4,182	11	4,193
Real Estate Commission 588	275	0.005255	51		51	0	51
Regents for Higher Education 605	4,803	0.091775	891		891	2	893
Regional University System of OK 610	208	0.003974	39		39	0	39
Physician Manpower Trng Comm 619	540	0.010318	100		100	0	100
Board of Lic Social Workers 622	73	0.001395	14		14	0	14
Seminole State College 623	3,562	0.068062	661		661	2	662
Secretary of State 625	603	0.011522	112		112	0	112
OCAST 628	590	0.011274	109		109	0	110
School of Science & Math 629	892	0.017044	165		165	0	166
Dept of Securities 630	547	0.010452	101		101	0	102
Speech-Language Pathology 632	90	0.001720	17		17	0	17
OKC Comm College 633	27,774	0.530699	5,151		5,151	14	5,165
Commission on Consumer Credit 635	953	0.018210	177		177	0	177
Service Oklahoma 640	7,371	0.140843	1,367		1,367	4	1,371
Conservation Commission 645	3,279	0.062654	608		608	2	610
Dept of Veteran Affairs 650	38,609	0.737731	7,160		7,160	19	7,180
SE OK State Univ 660	12,430	0.237509	2,305		2,305	6	2,311
SW OK State Univ 665	14,811	0.283005	2,747		2,747	7	2,754
JD McCarty Center 670	4,898	0.093590	908		908	2	911
Self-Ins Grty Fund Board 675	58	0.001108	11		11	0	11
Supreme Court 677	3,660	0.069934	679		679	2	681
Council on Judicial Complaints 678	144	0.002752	27		27	0	27
Tax Commission 695	1,220,428	23.319636	226,338		226,338	613	226,950
Teachers Retirement System 715	774,513	14.799208	143,639		143,639	387	144,026
Tulsa Comm College 750	32,332	0.617792	5,996		5,996	16	6,012
Uniform Building Code Commission 753	202	0.003860	37		37	0	38
Used Motor Vehicles 755	592	0.011312	110		110	0	110
Univ Center Ponca City 758	202	0.003860	37		37	0	38
Univ of Oklahoma 760	246,427	4.708668	45,702		45,702	123	45,825
Univ of OK Law Center 761	328	0.006267	61		61	0	61
Univ of OK Health Sciences Center 770	169,487	3.238517	31,432		31,432	85	31,517
Board of Test Alcohol/Drug 772	130	0.002484	24		24	0	24
OSU-Osteopathic Medicine 773	1,069	0.020426	198		198	1	199
OSU Medical Authority 775	34	0.000650	6		6	0	6
Board of Veterinary Med Examiners 790	140	0.002675	26		26	0	26
Career & Technology Education 800	8,685	0.165951	1,611		1,611	4	1,615
Virtual Charter School Board 803	382	0.007299	71		71	0	71
Dept of Rehabilitation Services 805	14,278	0.272821	2,648		2,648	7	2,655

STATE OF OKLAHOMA
FY 2026 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
Health Care Authority 807	404,342	7.726070	74,988		74,988	202	75,190
OMES Employee Benefits Dept 815	326	0.006229	60		60	0	61
Univ Hospital Authority 825	54	0.001032	10		10	0	10
Dept of Human Services 830	326,412	6.237002	60,535		60,535	163	60,698
Water Resources Board 835	3,559	0.068005	660		660	2	662
Workers Comp Commission 865	908	0.017350	168		168	0	169
Housing Fin 922	2	0.000038	0		0		0
OK Turnpike Authority 978	14,344	0.274082	2,660		2,660	7	2,667
Other	751	0.014350	139		139	0	140
Schedule .4 Total for Disbursements- NonOST Print	5,233,476	100.000000	970,583		970,583	2,598	973,181

Allocation Basis: Nonprints & EFTs by Agency

Allocation Source: Treasurer Report

STATE OF OKLAHOMA
FY 2026 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	25,833	4.166862	38,764		38,764		38,764
Treasurer (740)	12,437	2.006087	18,662		18,662		18,662
DCAM Other	2	0.000323	3		3	0	3
OSU 010	54,884	8.852786	82,357		82,357	245	82,602
OSU Exp Station 011	2,196	0.354215	3,295		3,295	10	3,305
OSU Extension Div 012	628	0.101296	942		942	3	945
OSU Tech Branch 013	2,768	0.446478	4,154		4,154	12	4,166
OSU Veterinary Medicine 014	2,258	0.364215	3,388		3,388	10	3,398
OSU Ok City 015	1,510	0.243563	2,266		2,266	7	2,273
OSU Tulsa 016	840	0.135492	1,260		1,260	4	1,264
Accountancy Board 020	76	0.012259	114		114	0	114
Abstractors Board 022	49	0.007904	74		74	0	74
Military Dept 025	746	0.120330	1,119		1,119	3	1,123
ABLE 030	177	0.028550	266		266	1	266
Boll Weevil 039	1	0.000161	1		1		1
Agriculture Food & Forestry 040	638	0.102909	957		957	3	960
Western OK State College 041	2,693	0.434381	4,041		4,041	12	4,053
Board of Architects 045	58	0.009355	87		87	0	87
Indigents Defense System 047	283	0.045648	425		425	1	426
Attorney General 049	1,305	0.210496	1,958		1,958	6	1,964
Arts Council 055	273	0.044035	410		410	1	411
Aeronautics Commission 060	106	0.017098	159		159	0	160
Banking Dept 065	105	0.016936	158		158	0	158
Broadband 085	32	0.005162	48		48	0	48
Tobacco Settlement Trust 092	201	0.032421	302		302	1	302
Cameron University 100	7,861	1.267979	11,796		11,796	35	11,831
Capital Improvements Authority 105	23	0.003710	35		35	0	35
Carl Albert State College 108	3,128	0.504546	4,694		4,694	14	4,708
Univ of Central OK 120	4,875	0.786337	7,315		7,315	22	7,337
Dept of Mines 125	69	0.011130	104		104	0	104
Commission on Children & Youth 127	185	0.029840	278		278	1	278
Corrections 131	30,093	4.853999	45,156		45,156	134	45,291
Board of Podiatric Med Exam 140	1	0.000161	1		1		1
Board of Chiropractor Exam 145	61	0.009839	92		92	0	92
Board of Behavioral Health 148	44	0.007097	66		66	0	66
Univ of Science & Arts 150	6,033	0.973123	9,053		9,053	27	9,080
Commerce 160	545	0.087908	818		818	2	820
Connors State College 165	4,508	0.727140	6,764		6,764	20	6,785
Construction Industries Board 170	371	0.059842	557		557	2	558
Corporation Commission 185	1,692	0.272920	2,539		2,539	8	2,546
Board of Cosmetology 190	249	0.040164	374		374	1	375
Court of Criminal Appeals 199	35	0.005645	53		53	0	53
JM Davis Museum 204	61	0.009839	92		92	0	92
Board of Dentistry 215	44	0.007097	66		66	0	66
District Courts 219	80	0.012904	120		120	0	120
District Attorneys Council 220	2,703	0.435994	4,056		4,056	12	4,068
East Central University 230	3,058	0.493255	4,589		4,589	14	4,602
Eastern OK State College 240	3,986	0.642942	5,981		5,981	18	5,999
Redlands CC 241	1,153	0.185979	1,730		1,730	5	1,735
Dept of Education 265	8,966	1.446215	13,454		13,454	40	13,494
Education TV Authority 266	292	0.047100	438		438	1	439
Election Board 270	256	0.041293	384		384	1	385

STATE OF OKLAHOMA
FY 2026 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	102	0.016453	153		153	0	153
Funeral Board 285	52	0.008388	78		78	0	78
Employment Security Commission 290	5,285	0.852470	7,930		7,930	24	7,954
Dept of Environmental Quality 292	972	0.156784	1,459		1,459	4	1,463
Ethics Commission 296	68	0.010968	102		102	0	102
Auditor & Inspector 300	131	0.021130	197		197	1	197
Governor 305	69	0.011130	104		104	0	104
Pardon & Parole Board 306	51	0.008226	77		77	0	77
Interstate Oil Compact Commission 307	22	0.003549	33		33	0	33
Bureau of Investigation 308	490	0.079037	735		735	2	737
Dept of Emergency Mgmt 309	286	0.046132	429		429	1	430
Fire Marshal 310	171	0.027582	257		257	1	257
Firefighters Pens & Ret Sys 315	1,667	0.268887	2,501		2,501	7	2,509
Dept of Wildlife Conservation 320	1,210	0.195173	1,816		1,816	5	1,821
Office of Disability Concerns 326	19	0.003065	29		29	0	29
Dept of Health 340	5,066	0.817146	7,602		7,602	23	7,624
Chief Medical Examiner 342	462	0.074521	693		693	2	695
Dept of Transportation 345	7,366	1.188135	11,053		11,053	33	11,086
Space Industry Dev Authority 346	90	0.014517	135		135	0	135
Historical Society 350	498	0.080327	747		747	2	749
Horse Racing Commission 353	5,443	0.877956	8,168		8,168	24	8,192
Energy Resources Board 359	328	0.052906	492		492	1	494
Workers Comp Court 369	20	0.003226	30		30	0	30
Industrial Finance Authority 370	4	0.000645	6		6	0	6
Insurance Dept 385	522	0.084199	783		783	2	786
Multiple Injury Trust Fund 391	16,532	2.666611	24,807		24,807	74	24,881
Office of Juvenile Affairs 400	1,715	0.276629	2,573		2,573	8	2,581
Dept of Labor 405	196	0.031615	294		294	1	295
Commission of the Land Office 410	232	0.037422	348		348	1	349
Council on Law Enfc Educ & Trng 415	149	0.024034	224		224	1	224
Law Enforcement Retirement Sys 416	277	0.044680	416		416	1	417
Langston University 420	5,430	0.875859	8,148		8,148	24	8,172
Senate 421	246	0.039680	369		369	1	370
House of Representatives 422	318	0.051293	477		477	1	479
Legislative Service Bureau 423	60	0.009678	90		90	0	90
Dept of Libraries 430	175	0.028227	263		263	1	263
Lottery Commission 435	3,092	0.498739	4,640		4,640	14	4,654
Lt Governor 440	11	0.001774	16		16	0	17
LPG Board 445	98	0.015807	147		147	0	147
Board of Lic Alcohol & Drug Cnsl 448	43	0.006936	65		65	0	65
Board of Med Licensure & Supr 450	177	0.028550	266		266	1	266
Mental Health & Substance Abuse 452	5,401	0.871181	8,104		8,104	24	8,129
Medical Marijuana 455	203	0.032744	305		305	1	305
Rogers State University 461	3,386	0.546162	5,081		5,081	15	5,096
Murray College 470	3,108	0.501320	4,664		4,664	14	4,678
Motor Vehicle Commission 475	106	0.017098	159		159	0	160
Bureau of Narcotics 477	424	0.068391	636		636	2	638
NE OK A&M College 480	4,113	0.663427	6,172		6,172	18	6,190
Northeastern State University 485	4,654	0.750690	6,984		6,984	21	7,004
Northern OK College 490	4,884	0.787789	7,329		7,329	22	7,350
Northwestern OK State Univ 505	2,473	0.398895	3,711		3,711	11	3,722
Board of Exam for LT Care Admin 509	20	0.003226	30		30	0	30

STATE OF OKLAHOMA
FY 2026 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	104	0.016775	156		156	0	156
OPERS - OK Public Empl Ret Sys 515	3,296	0.531645	4,946		4,946	15	4,961
EGID-Emp Grp Ins Board 516	1,955	0.315341	2,934		2,934	9	2,942
Board of Exam in Optometry 520	26	0.004194	39		39	0	39
Board of Osteopathic Exam 525	111	0.017904	167		167	0	167
Panhandle State University 530	2,932	0.472931	4,400		4,400	13	4,413
Rose State College 531	5,954	0.960380	8,934		8,934	27	8,961
Police Pension & Ret Sys 557	621	0.100167	932		932	3	935
Pharmacy Board 560	112	0.018066	168		168	0	169
Board Private Vocational Schools 563	24	0.003871	36		36	0	36
Dept of Tourism & Recreation 566	2,176	0.350989	3,265		3,265	10	3,275
Prof Engineers & Land Surveyors 570	109	0.017582	164		164	0	164
Board of Psychologists Examiners 575	20	0.003226	30		30	0	30
Dept of Public Safety 585	1,441	0.232433	2,162		2,162	6	2,169
Real Estate Commission 588	77	0.012420	116		116	0	116
Regents for Higher Education 605	2,921	0.471157	4,383		4,383	13	4,396
Regional University System of OK 610	110	0.017743	165		165	0	166
Physician Manpower Trng Comm 619	172	0.027744	258		258	1	259
Board of Lic Social Workers 622	64	0.010323	96		96	0	96
Seminole State College 623	3,832	0.618101	5,750		5,750	17	5,767
Secretary of State 625	3,560	0.574228	5,342		5,342	16	5,358
OCAST 628	183	0.029518	275		275	1	275
School of Science & Math 629	211	0.034034	317		317	1	318
Dept of Securities 630	57	0.009194	86		86	0	86
Speech-Language Pathology 632	37	0.005968	56		56	0	56
OKC Comm College 633	5,797	0.935056	8,699		8,699	26	8,725
Commission on Consumer Credit 635	76	0.012259	114		114	0	114
Service Oklahoma 640	3,341	0.538903	5,013		5,013	15	5,028
Conservation Commission 645	138	0.022259	207		207	1	208
Dept of Veteran Affairs 650	8,637	1.393148	12,960		12,960	39	12,999
SE OK State Univ 660	4,772	0.769723	7,161		7,161	21	7,182
SW OK State Univ 665	4,511	0.727624	6,769		6,769	20	6,789
JD McCarty Center 670	761	0.122749	1,142		1,142	3	1,145
Self-Ins Grty Fund Board 675	36	0.005807	54		54	0	54
Supreme Court 677	803	0.129524	1,205		1,205	4	1,208
Council on Judicial Complaints 678	39	0.006291	59		59	0	59
Tax Commission 695	67,163	10.833388	100,782		100,782	300	101,082
Teachers Retirement System 715	2,420	0.390346	3,631		3,631	11	3,642
Tulsa Comm College 750	5,345	0.862148	8,020		8,020	24	8,044
Uniform Building Code Commission 753	13	0.002097	20		20	0	20
Used Motor Vehicles 755	65	0.010484	98		98	0	98
Univ Center Ponca City 758	129	0.020808	194		194	1	194
Univ of Oklahoma 760	90,577	14.610067	135,917		135,917	408	136,325
Univ of OK Law Center 761	719	0.115975	1,079		1,079	3	1,082
Univ of OK Health Sciences Center 770	43,777	7.061228	65,690		65,690	195	65,885
Board of Test Alcohol/Drug 772	45	0.007258	68		68	0	68
OSU-Osteopathic Medicine 773	5,845	0.942798	8,771		8,771	26	8,797
OSU Medical Authority 775	9	0.001452	14		14	0	14
Board of Veterinary Med Examiners 790	79	0.012743	119		119	0	119
Career & Technology Education 800	386	0.062262	579		579	2	581
Virtual Charter School Board 803	198	0.031937	297		297	1	298
Dept of Rehabilitation Services 805	40,592	6.547488	60,911		60,911	181	61,092

STATE OF OKLAHOMA
FY 2026 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
Health Care Authority 807	2,153	0.347279	3,231		3,231	10	3,240
Dept of Human Services 830	22,252	3.589246	33,390	(1,886)	31,504	99	31,604
Water Resources Board 835	263	0.042422	395		395	1	396
Workers Comp Commission 865	109	0.017582	164		164	0	164
OK Turnpike Authority 978	259	0.041777	389		389	1	390
Other	161	0.025969	242		242	1	242
Schedule .4 Total for Disbursements- OST Print	619,963	100.000000	930,289	(1,886)	928,403	2,598	931,001
Direct Billed				1,886	1,886		1,886
Schedule .3 Total for Disbursements- OST Print	619,963	100.000000		0	930,289	2,598	932,887

Allocation Basis: Number of Warrants Issued by Agency
Allocation Source: Warrant Report

STATE OF OKLAHOMA
FY 2026 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	554,888		554,888	30,533	585,421
Schedule .4 Total for Other Treasurer	100	100.000000	554,888		554,888	30,533	585,421

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

STATE OF OKLAHOMA
FY 2026 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 2026 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	116,324	71,077	6,484	38,764	0
OMES DCAM Admin	1	0	1	0	0
Treasurer (740)	39,509	20,638	209	18,662	0
DCAM Other	3	0	0	3	0
OSU 010	239,506	115,659	41,246	82,602	0
OSU Exp Station 011	3,488	0	183	3,305	0
OSU Extension Div 012	1,176	0	231	945	0
OSU Tech Branch 013	4,190	0	24	4,166	0
OSU Veterinary Medicine 014	3,459	0	60	3,398	0
OSU Ok City 015	2,286	0	14	2,273	0
OSU Tulsa 016	1,275	0	10	1,264	0
Accountancy Board 020	8,067	7,901	52	114	0
Abstractors Board 022	298	199	25	74	0
Military Dept 025	8,857	6,489	1,245	1,123	0
ABLE 030	13,409	13,010	133	266	0
Boll Weevil 039	476	445	30	1	0
Agriculture Food & Forestry 040	12,970	9,742	2,268	960	0
Western OK State College 041	13,906	9,358	494	4,053	0
Board of Architects 045	5,312	5,201	24	87	0
Indigents Defense System 047	3,285	2,240	619	426	0
Attorney General 049	7,253	4,480	809	1,964	0
Arts Council 055	543	0	132	411	0
Aeronautics Commission 060	778	506	112	160	0
Banking Dept 065	4,461	4,142	161	158	0
Broadband 085	144	0	96	48	0
Tobacco Settlement Trust 092	540	31	207	302	0
Cameron University 100	32,626	19,039	1,756	11,831	0
Capital Improvements Authority 105	107	46	27	35	0
Carl Albert State College 108	25,500	19,852	941	4,708	0
Univ of Central OK 120	19,089	4,556	7,196	7,337	0
Dept of Mines 125	5,015	4,833	79	104	0
Commission on Children & Youth 127	784	384	123	278	0
Corrections 131	99,609	30,729	23,590	45,291	0
Board of Podiatric Med Exam 140	661	660	0	1	0
Board of Chiropractor Exam 145	3,877	3,774	12	92	0
Board of Behavioral Health 148	9,217	9,128	22	66	0
Univ of Science & Arts 150	18,162	8,591	491	9,080	0
Commerce 160	1,735	77	838	820	0
Connors State College 165	18,241	10,555	901	6,785	0
Construction Industries Board 170	17,288	16,569	161	558	0
Corporation Commission 185	58,059	52,437	3,076	2,546	0
Board of Cosmetology 190	12,831	12,380	76	375	0
Court of Criminal Appeals 199	155	0	102	53	0
JM Davis Museum 204	5,200	5,078	31	92	0
Board of Dentistry 215	5,280	5,170	43	66	0
District Courts 219	1,626	0	1,505	120	0
District Attorneys Council 220	9,227	2,378	2,781	4,068	0
East Central University 230	16,630	10,432	1,596	4,602	0
Eastern OK State College 240	13,554	6,980	574	5,999	0
Redlands CC 241	13,172	10,877	560	1,735	0
Dept of Education 265	41,589	12,565	15,530	13,494	0
Education TV Authority 266	1,060	445	176	439	0

STATE OF OKLAHOMA
FY 2026 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	848	77	386	385	0
Educational Quality & Accountability 275	362	123	86	153	0
Funeral Board 285	5,946	5,845	23	78	0
Employment Security Commission 290	38,437	27,661	2,823	7,954	0
Dept of Environmental Quality 292	20,824	16,339	3,023	1,463	0
Ethics Commission 296	5,605	5,477	25	102	0
Auditor & Inspector 300	5,186	4,633	356	197	0
Governor 305	267	0	163	104	0
Pardon & Parole Board 306	192	0	115	77	0
Interstate Oil Compact Commission 307	75	0	42	33	0
Bureau of Investigation 308	22,000	20,159	1,104	737	0
Dept of Emergency Mgmt 309	1,041	46	565	430	0
Fire Marshal 310	3,895	3,513	125	257	0
Firefighters Pens & Ret Sys 315	32,354	2,976	26,868	2,509	0
Dept of Wildlife Conservation 320	13,929	10,954	1,154	1,821	0
Office of Disability Concerns 326	51	0	22	29	0
Dept of Health 340	67,076	46,607	12,845	7,624	0
Chief Medical Examiner 342	7,463	6,382	385	695	0
Examiners of Perfusionists 343	291	291	0	0	0
Dept of Transportation 345	52,124	27,829	13,209	11,086	0
Space Industry Dev Authority 346	703	522	46	135	0
Historical Society 350	37,003	35,209	1,045	749	0
Horse Racing Commission 353	27,548	19,161	195	8,192	0
Energy Resources Board 359	3,461	2,900	68	494	0
Native American 361	0	0	0	0	0
Workers Comp Court 369	452	384	38	30	0
Industrial Finance Authority 370	249	230	13	6	0
Insurance Dept 385	25,582	24,408	388	786	0
Multiple Injury Trust Fund 391	54,233	1,365	27,987	24,881	0
Office of Juvenile Affairs 400	10,204	4,587	3,036	2,581	0
Dept of Labor 405	10,710	9,957	458	295	0
Commission of the Land Office 410	13,869	12,166	1,354	349	0
Council on Law Enfc Educ & Trng 415	9,329	8,852	253	224	0
Law Enforcement Retirement Sys 416	5,030	997	3,616	417	0
Langston University 420	26,002	16,584	1,246	8,172	0
Senate 421	1,159	0	789	370	0
House of Representatives 422	1,354	0	876	479	0
Legislative Service Bureau 423	151	0	60	90	0
Dept of Libraries 430	2,508	2,071	174	263	0
Lottery Commission 435	7,547	2,516	378	4,654	0
Lt Governor 440	50	0	33	17	0
LPG Board 445	9,098	8,913	37	147	0
Board of Lic Alcohol & Drug Cnsl 448	5,963	5,891	7	65	0
Board of Med Licensure & Supr 450	18,758	18,379	113	266	0
Mental Health & Substance Abuse 452	58,081	39,059	10,893	8,129	0
Medical Marijuana 455	11,729	9,987	1,437	305	0
Rogers State University 461	26,233	20,113	1,024	5,096	0
Murray College 470	40,233	34,564	992	4,678	0
Motor Vehicle Commission 475	3,649	3,467	22	160	0
Bureau of Narcotics 477	20,201	19,039	525	638	0
NE OK A&M College 480	31,808	24,669	949	6,190	0
Northeastern State University 485	103,970	92,555	4,411	7,004	0

STATE OF OKLAHOMA
FY 2026 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	33,110	25,007	753	7,350	0
Northwestern OK State Univ 505	11,968	6,934	1,312	3,722	0
Board of Exam for LT Care Admin 509	3,150	3,114	6	30	0
Board of Nursing 510	12,028	11,767	105	156	0
OPERS - OK Public Empl Ret Sys 515	99,801	10,800	84,040	4,961	0
EGID-Emp Grp Ins Board 516	23,297	19,622	733	2,942	0
Board of Exam in Optometry 520	1,561	1,503	18	39	0
Board of Osteopathic Exam 525	6,755	6,535	53	167	0
Panhandle State University 530	23,239	18,057	769	4,413	0
Rose State College 531	23,426	12,795	1,670	8,961	0
Police Pension & Ret Sys 557	15,998	5,001	10,062	935	0
Pharmacy Board 560	18,601	18,364	69	169	0
Board Private Vocational Schools 563	980	936	8	36	0
Dept of Tourism & Recreation 566	147,585	140,056	4,254	3,275	0
Prof Engineers & Land Surveyors 570	14,381	14,160	57	164	0
Board of Psychologists Examiners 575	2,741	2,700	10	30	0
Dept of Public Safety 585	21,580	15,219	4,193	2,169	0
Real Estate Commission 588	12,379	12,212	51	116	0
Regents for Higher Education 605	10,383	5,093	893	4,396	0
Regional University System of OK 610	204	0	39	166	0
Physician Manpower Trng Comm 619	1,985	1,626	100	259	0
Board of Lic Social Workers 622	6,200	6,091	14	96	0
Seminole State College 623	13,686	7,256	662	5,767	0
Secretary of State 625	24,294	18,824	112	5,358	0
OCAST 628	707	322	110	275	0
School of Science & Math 629	1,557	1,074	166	318	0
Dept of Securities 630	2,581	2,393	102	86	0
Speech-Language Pathology 632	5,334	5,262	17	56	0
OKC Comm College 633	17,847	3,958	5,165	8,725	0
Commission on Consumer Credit 635	10,217	9,926	177	114	0
Service Oklahoma 640	114,679	108,280	1,371	5,028	0
Conservation Commission 645	833	15	610	208	0
Dept of Veteran Affairs 650	44,433	24,255	7,180	12,999	0
SE OK State Univ 660	21,598	12,104	2,311	7,182	0
SW OK State Univ 665	47,682	38,139	2,754	6,789	0
JD McCarty Center 670	7,380	5,323	911	1,145	0
Self-Ins Grty Fund Board 675	157	92	11	54	0
Supreme Court 677	13,487	11,598	681	1,208	0
Council on Judicial Complaints 678	254	169	27	59	0
Tax Commission 695	380,530	52,498	226,950	101,082	0
Teachers Retirement System 715	157,011	9,343	144,026	3,642	0
State Treasurer 740	585,421	0	0	0	585,421
Tulsa Comm College 750	48,651	34,595	6,012	8,044	0
Uniform Building Code Commission 753	4,414	4,357	38	20	0
Used Motor Vehicles 755	5,608	5,400	110	98	0
Univ Center Ponca City 758	1,873	1,642	38	194	0
Univ of Oklahoma 760	200,927	18,778	45,825	136,325	0
Univ of OK Law Center 761	1,143	0	61	1,082	0
Univ of OK Health Sciences Center 770	133,225	35,822	31,517	65,885	0
Board of Test Alcohol/Drug 772	7,594	7,502	24	68	0
OSU-Osteopathic Medicine 773	8,996	0	199	8,797	0
OSU Medical Authority 775	173	153	6	14	0

STATE OF OKLAHOMA
FY 2026 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	6,220	6,075	26	119	0
Career & Technology Education 800	13,303	11,107	1,615	581	0
Virtual Charter School Board 803	1,121	752	71	298	0
Dept of Rehabilitation Services 805	69,009	5,262	2,655	61,092	0
Health Care Authority 807	91,348	12,917	75,190	3,240	0
OMES Employee Benefits Dept 815	76	15	61	0	0
Univ Hospital Authority 825	10	0	10	0	0
Dept of Human Services 830	107,137	14,835	60,698	31,604	0
Water Resources Board 835	9,649	8,591	662	396	0
Workers Comp Commission 865	14,355	14,022	169	164	0
Housing Fin 922	0	0	0	0	0
OK Turnpike Authority 978	3,057	0	2,667	390	0
Other	382	0	140	242	0
Direct Bill	1,886	0	0	1,886	0
Total	4,437,843	1,946,354	973,181	932,887	585,421

STATE OF OKLAHOMA
FY 2026 STATEWIDE COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Treasurer (740)

Receiving Department	CARES Act
OMES Administration	0
OMES DCAM Admin	0
Treasurer (740)	0
DCAM Other	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 2026 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 2026 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
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
Service Oklahoma 640	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 2026 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
Housing Fin 922	0
OK Turnpike Authority 978	0
Other	0
Direct Bill	0
Total	0

Section D: Supplemental Data

STATE OF OKLAHOMA
FY 2024 STATE-WIDE COST ALLOCATION PLAN
RECONCILIATION OF FINANCIAL STATEMENT TO INDIRECT COST PLAN

Expenditure Information Source: Expenditure files C1, C5, & M4

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	\$7,924,400	Business Unit: 09000 Department ID: 1000001	\$5,312,340
			Business Unit: 09000 Department ID: 1000027	\$2,612,059
			OMES Administration Total	\$7,924,399
4.2	Budget Division	\$2,526,000	Business Unit: 09000 Department ID: 1000002	\$2,525,999
			Budget Division Total	\$2,525,999
5.2	Central Accounting	\$2,362,937	Business Unit: 09000 Department ID: 1000003	\$2,362,936
			Central Accounting Total	\$2,362,936
6.2	Financial Center for Excellence	\$3,104,512	Business Unit: 09000 Department ID: 1000014	\$3,104,512
			Financial Center for Excellence Total	\$3,104,512
7.2	OMES DCAM Admin	\$31,699,462	Business Unit: 09000 Department ID: 2000000	\$31,699,460
			OMES DCAM Admin Total	\$31,699,460
8.2	Central Purchasing	\$13,232,099	Business Unit: 09000 Department ID: 5000001	\$8,845,389
			Business Unit: 09000 Department ID: 2000002	\$3,611,193
			Business Unit: 09000 Department ID: 2000003	\$775,518
			Central Purchasing Total	\$13,232,099
9.2	Interagency Mail	\$1,091,546	Business Unit: 09000 Department ID: 2000009	\$1,091,546
			Interagency Mail Total	\$1,091,546
10.2	Human Capital Training	\$10,860,262	Business Unit: 09000 Department ID: 3000000	\$10,860,264
			Human Capital Training Total	\$10,860,264
11.2	Civil Services Division	\$396,222	Business Unit: 09000 Department ID: 3000000	\$396,222
			Civil Services Division Total	\$396,222
12.2	Treasurer (740)	\$96,684,543	Business Unit: 74000 Department ID: 3000001	\$95,000
			Business Unit: 74000 Department ID: 4000003	\$0
			Business Unit: 74000 Department ID: 4002001	\$104,492
			Business Unit: 74000 Department ID: 4002006	\$619,673
			Business Unit: 74000 Department ID: 4004001	\$648,131
			Business Unit: 74000 Department ID: 4004003	\$49,914
			Business Unit: 74000 Department ID: 4005001	\$0
			Business Unit: 74000 Department ID: 4005003	\$204,390
			Business Unit: 74000 Department ID: 4005004	\$2,315
			Business Unit: 74000 Department ID: 4005005	\$545,427
			Business Unit: 74000 Department ID: 5000003	\$0
			Business Unit: 74000 Department ID: 5005001	\$428,499
			Business Unit: 74000 Department ID: 6000001	\$55,719,644
			Business Unit: 74000 Department ID: 6000002	\$1,011,806
			Business Unit: 74000 Department ID: 7999999	\$0
			Business Unit: 74000 Department ID: 8800001	\$0
			Business Unit: 74000 Department ID: 8800060	\$517,199
			Business Unit: 74000 Department ID: 8801040	\$5,781,431
			Business Unit: 74000 Department ID: 9200007	\$13,307
			Business Unit: 74000 Department ID: 9300001	\$5,211,537
			Business Unit: 74000 Department ID: 9900001	\$25,731,780
			Treasurer (740) Total	\$96,684,545

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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