

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1736017987

DATE: March 28, 2025

STATE/LOCALITY:

State of Oklahoma
Office of State Finance
122 State Capitol Building
Oklahoma City, OK 73105

FILING REF: The preceding
agreement was dated
March 10, 2023

SECTION I: ALLOCATED COSTS

The central service costs listed in Schedule A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ending June 30, 2024 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. Building Rates
2. Motor Pool
3. Retirement System Contributions
4. OMES Employee Group Health Insurance
5. Printing
6. Risk Management
7. OMES Human Capital Management
8. Purchase Card Rebate
9. Construction & Projects
10. OMES Agency Business Services
11. Library Storage Fees
12. State Auditor
13. Information Services
14. Workers Compensation
15. Shared Payroll Service

STATE/LOCALITY: State of Oklahoma
DATE: March 28, 2025

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Uniform Guidance (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Uniform Guidance (2 CFR 200), will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Uniform Guidance (2 CFR 200), and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

As required by 2 CFR 200, State Agencies treat the payments for unused leave for separating employees as general administrative expense that is allocated to all activities of the agency.

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

The rates in this rate agreement were reviewed in compliance with the HHS Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

STATE/LOCALITY: State of Oklahoma
DATE: March 28, 2025

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF OKLAHOMA
(STATE/LOCALITY)


(SIGNATURE)

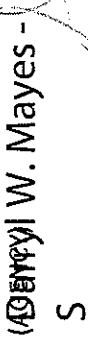
Felicia A. Clark
(NAME)

State Comptroller
(TITLE)

8/14/25
(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

 Darryl W. Mayes - Digitally signed by Darryl W.
Mayes - S
Date: 2025.04.11 13:45:51 -04'00'

(SIGNATURE)

Darryl W. Mayes
(NAME)

Director, Cost Allocation Services
(TITLE)

March 28, 2025
(DATE)

HHS Representative: Michael Phillips

Telephone: 214-767-3261

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	DCAM Facilities Svc's (2000004)	DCAM Risk Mgmt (2000011)	DCAM Fed Surplus Prop (2000007)	DCAM Const & Property (2000001)	DCAM Central Printing (2000003)	DCAM Fleet (MP) (2000010)	DCAM Other	Agency Business Svc's (ABS)	Shared Payroll Services
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	14,413	0	0	0	0	0	0	0	0
OMES Administration	268,282	47,544	22,074	0	30,564	20,376	40,752	52,638	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	0	0	0	0	0	0	0	0	0
Central Accounting	0	0	0	0	0	0	0	0	69,682
OMES DCAM Admin	7,784	1,380	640	0	887	591	1,182	0	0
Central Purchasing	0	0	0	0	0	0	0	0	0
Interagency Mail	3	2,141	312	1,078	0	10	0	0	0
Human Capital Mgmt Training	0	0	0	0	0	0	0	0	0
Merit Protection Commission (298)	0	0	0	0	0	0	0	0	0
Treasurer (740)	0	0	0	0	0	0	0	0	0
Total Allocated	290,482	51,064	23,026	1,078	31,451	20,977	41,934	52,638	69,682
Roll Forward	30,811	4,272	808	(322)	5,987	(27,126)	16,470	12,450	36,930
Fixed Costs for SFY 2024	321,294	55,335	23,835	755	37,437	(6,149)	58,404	65,087	106,613

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	OMES ISD	OSU 010	OSU Exp Station 011	OSU Extension Div 012	OSU Tech Branch 013	OSU Veterinary Medicine 014	OSU Ok City 015	OSU Tulsa 016	Accountancy Board 020
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	1,919,574	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	0	539	269	269	539	269	1,347	808	1,315
Central Accounting	0	575,013	13,266	10,171	9,049	13,575	6,395	5,944	1,746
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	0	0	0	0	0	0	0	2
Interagency Mail	0	0	0	0	0	0	0	0	24
Human Capital Mgmt Training	0	0	0	0	0	0	0	0	2,843
Merit Protection Commission (298)	0	12,351	0	0	0	0	0	0	17
Treasurer (740)	0	87,228	998	418	2,951	904	554	526	2,951
Total Allocated	1,919,574	675,131	14,532	10,858	12,538	14,749	8,296	7,277	8,898
Roll Forward	319,416	131,220	1,504	2,653	3,294	2,477	1,081	1,173	3,020
Fixed Costs for SFY 2024	2,238,990	806,350	16,037	13,511	15,832	17,226	9,376	8,450	11,917

Central Service Departments	Abstractors Board 022	Military Dept 025	ABLE 030	Boll Weevil 039	Agriculture Food & Forestry 040	Western OK State College 041	Anatomical Board 044	Board of Architects 045	Indigents Defense System 047
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	1,315	8,613	3,435	2,692	20,942	269	0	1,346	4,143
Central Accounting	1,353	53,875	3,788	1,291	22,045	17,533	0	1,676	11,894
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	24	2,524	12	27	59	0	0	282	797
Interagency Mail	438	96	92	0	131	0	0	388	0
Human Capital Mgmt Training	0	9,239	3,482	2,345	26,579	0	0	0	3,056
Merit Protection Commission (298)	3	587	63	9	10,052	194	0	6	2,561
Treasurer (740)	115	3,097	5,485	163	4,727	7,903	0	1,949	1,118
Total Allocated	3,249	78,029	16,359	6,527	84,535	25,900	0	5,648	23,569
Roll Forward	(662)	(18,522)	586	3,916	13,658	5,045	(8)	(19,545)	2,126
Fixed Costs for SFY 2024	2,587	59,506	16,944	10,444	98,193	30,944	(8)	(13,897)	25,694

STATE OF OKLAHOMA
 FY 2024 STATEWIDE COST ALLOCATION PLAN
 Allocated Costs by Department
 Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Attorney General 049	Arts Council 055	Aeronautics Commission 060	Banking Dept 065	Broadband 085	Bldg Bonds Commission 091	Tobacco Settlement Trust 092	Cameron University 100	Capital Improvements Authority 105
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	9,312	4,599	3,799	1,408	2,991	0	1,379	808	6,681
Central Accounting	17,770	5,367	2,839	3,879	0	7	10,193	51,341	7,979
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	76	550	17	86	0	0	1,808	0	32
Interagency Mail	681	447	229	478	0	0	32	0	0
Human Capital Mgmt Training	2,914	1,066	640	3,198	0	0	6,538	0	0
Merit Protection Commission (298)	281	24	17	57	0	0	41	721	0
Treasurer (740)	2,208	172	225	953	0	0	129	11,751	101
Total Allocated	33,241	12,224	7,764	10,059	2,991	7	20,120	64,620	14,793
Roll Forward	4,839	5,410	(364)	1,947	0	2	2,271	14,126	1,996
Fixed Costs for SFY 2024	38,080	17,635	7,401	12,006	2,991	8	22,392	78,746	16,788

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

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Actual 2022

Central Service Departments	Carl Albert State College 108	Univ of Central OK 120	Dept of Mines 125	Commission on Children & Youth 127	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	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	269	269	4,008	6,685	11,191	689	959	959	269
Central Accounting	30,708	152,581	4,338	4,985	237,922	61	1,260	3,229	25,557
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	0	0	351	3,276	0	44	37	0
Interagency Mail	0	0	23	12	351	0	23	413	0
Human Capital Mgmt Training	0	0	355	1,350	20,041	0	0	0	0
Merit Protection Commission (298)	309	2,351	45	37	73,123	0	3	5	283
Treasurer (740)	8,946	6,920	1,764	175	38,842	263	1,368	3,358	6,477
Total Allocated	40,232	162,122	10,534	13,595	384,747	1,013	3,657	8,000	32,586
Roll Forward	9,971	41,113	2,709	587	(30,061)	312	(223)	1,737	9,098
Fixed Costs for SFY 2024	50,204	203,235	13,243	14,183	354,685	1,325	3,434	9,738	41,684

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Commerce 160	Connors State College 165	Construction Industries Board 170	Corporation Commission 185	Board of Cosmetology 190	Court of Criminal Appeals 199	JM Davis Museum 204	Board of Dentistry 215	District Courts 219
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	14,022	269	3,260	9,888	837	2,774	3,945	689	4,412
Central Accounting	30,688	20,070	15,844	32,313	4,359	1,809	1,730	2,097	9,894
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	726	0	498	11,605	795	0	12	252	0
Interagency Mail	55	0	56,499	552	36,885	38	0	8	0
Human Capital Mgmt Training	9,239	0	4,762	28,214	142	0	0	0	142
Merit Protection Commission (298)	199	187	49	5,594	23	40	6	10	905
Treasurer (740)	569	7,074	3,137	19,387	7,327	63	2,051	1,575	596
Total Allocated	55,497	27,601	84,049	107,554	50,368	4,723	7,744	4,634	15,950
Roll Forward	6,915	6,731	10,278	(40,144)	2,906	1,501	3,793	1,543	1,291
Fixed Costs for SFY 2024	62,413	34,333	94,327	67,410	53,274	6,224	11,538	6,176	17,240

Central Service Departments	District Attorneys Council 220	East Central University 230	Eastern OK State College 240	Redlands CC 241	Dept of Education 265	Education TV Authority 266	Election Board 270	Quality & Accountability 275	Funeral Board 285
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	8,286	539	269	808	15,457	1,443	5,334	2,251	837
Central Accounting	50,107	35,639	25,300	12,063	85,636	4,348	6,320	4,355	1,814
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	323	0	0	0	7,640	110	137	174	32
Interagency Mail	175	0	0	0	886	33	11,193	24	1,070
Human Capital Mgmt Training	1,350	0	0	0	8,599	3,696	1,066	71	0
Merit Protection Commission (298)	1,500	747	355	207	2,980	78	44	13	5
Treasurer (740)	3,769	6,227	5,656	5,262	15,945	373	230	143	775
Total Allocated	65,509	43,152	31,580	18,341	137,145	10,081	24,325	7,031	4,533
Roll Forward	2,421	92	9,311	(182)	32,854	5,153	(32,146)	(1,559)	1,411
Fixed Costs for SFY 2024	67,930	43,244	40,891	18,159	169,998	15,233	(7,822)	5,471	5,944

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Employment Security Commission 290	Dept of Environmental Quality 292	Ethics Commission 296	Auditor & Inspector 300	Governor 305	Pardon & Parole Board 306	Interstate Oil Compact Commission 307	Bureau of Investigation 308	Dept of Emergency Mgmt 309
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	3,019	9,080	3,799	2,802	3,071	1,966	765	2,475	8,613
Central Accounting	56,180	54,894	2,021	6,839	3,953	2,428	2,328	27,063	17,699
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	7,851	3,429	7	93	264	737	98	1,021	619
Interagency Mail	123	176	722	830	1,342	2,907	9	667	30
Human Capital Mgmt Training	22,386	25,158	0	497	142	782	0	35,037	20,539
Merit Protection Commission (298)	7,897	10,280	9	181	49	35	7	10,053	134
Treasurer (740)	15,542	6,658	2,422	1,899	114	75	29	8,319	313
Total Allocated	113,000	109,675	8,980	13,141	8,935	8,929	3,236	84,635	47,946
Roll Forward	3,961	5,934	1,423	(2,293)	(2,001)	4,976	(377)	6,087	27,684
Fixed Costs for SFY 2024	116,960	115,609	10,403	10,848	6,934	13,905	2,859	90,721	75,630

STATE OF OKLAHOMA
 FY 2024 STATEWIDE COST ALLOCATION PLAN
 Allocated Costs by Department
 Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Fire Marshal 310	Firefighters Pens & Ret Sys 315	Dept of Wildlife Conservation 320	Office of Disability Concerns 326	Dept of Health 340	Chief Medical Examiner 342	Examiners of Perfusionists 343	Dept of Transportation 345	Space Industry Dev Authority 346
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	619	1,955	8,003	5,069	18,423	1,616	689	11,316	2,074
Central Accounting	2,363	2,027	23,867	2,636	92,191	8,958	45	110,836	3,430
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	5	20	782	39	12,100	200	0	9,945	5
Interagency Mail	3,361	76	63	461	234	1,454	0	231	0
Human Capital Mgmt Training	0	0	11,087	0	83,860	3,198	0	147,395	0
Merit Protection Commission (298)	27	16	570	8	19,864	174	0	15,487	11
Treasurer (740)	1,320	12,245	6,147	26	26,946	2,048	80	11,674	301
Total Allocated	7,695	16,339	50,519	8,239	253,617	17,647	814	306,883	5,820
Roll Forward	533	3,497	(63,593)	2,969	30,660	1,054	204	51,247	1,499
Fixed Costs for SFY 2024	8,228	19,836	(13,073)	11,209	284,278	18,702	1,018	358,131	7,319

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

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Actual 2022

Central Service Departments	Historical Society 350	Horse Racing Commission 353	Energy Resources Board 359	Native American 361	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	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	9,080	3,407	1,900	1,674	2,353	1,346	2,077	0	3,277
Central Accounting	14,819	3,198	2,180	662	2,106	600	9,829	0	2,158
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	688	2	0	0	15	0	675	0	59
Interagency Mail	177	459	8	0	96	21	11,871	0	15,834
Human Capital Mgmt Training	2,132	142	0	0	0	0	5,899	0	569
Merit Protection Commission (298)	222	52	0	1	11	8	177	0	13
Treasurer (740)	12,779	10,026	972	3	608	90	21,074	0	21,723
Total Allocated	39,898	17,286	5,061	2,340	5,189	2,064	51,603	0	43,633
Roll Forward	17,147	6,536	1,444	1,370	(1,770)	1	11,681	(241)	(16,505)
Fixed Costs for SFY 2024	57,045	23,823	6,504	3,709	3,419	2,065	63,283	(241)	27,127

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

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Actual 2022

Central Service Departments	Office of Juvenile Affairs 400	Dept of Labor 405	Commission of the Land Office 410	Council on Law Trng 415	Law Enforcement Retirement Sys 416	Langston University 420	Senate 421	House of Representatives 422	Legislative Service Bureau 423
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	8,375	6,490	1,982	3,604	2,494	539	1,266	1,805	1,536
Central Accounting	36,341	18,518	7,290	5,709	2,259	38,863	5,890	6,743	1,878
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	379	181	446	335	0	0	0	0	0
Interagency Mail	73	240	30	0	45	0	645	1,518	0
Human Capital Mgmt Training	11,229	5,401	11,371	1,990	0	0	1,208	142	0
Merit Protection Commission (298)	849	116	2,463	62	9	631	247	388	21
Treasurer (740)	2,985	3,864	5,580	1,830	1,839	8,902	427	475	50
Total Allocated	60,231	34,809	29,161	13,529	6,647	48,935	9,684	11,071	3,484
Roll Forward	(53,227)	1,914	3,213	2,309	2,104	15,685	2,354	2,881	1,322
Fixed Costs for SFY 2024	7,004	36,722	32,374	15,837	8,751	64,621	12,037	13,951	4,807

STATE OF OKLAHOMA

FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocated Costs by Department

Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Dept of Libraries 430	Library Record Storage	Lottery Commission 435	Lt Governor 440	LP Gas Res, Mrkt & Safety Comm 444	LPG Board 445	Board of Lic Alcohol & Drug Cnsl 448	Board of Med Licensure & Supr 450	Mental Health & Substance Abuse 452
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	2,079	0	3,800	2,344	0	1,573	837	1,110	22,194
Central Accounting	8,386	0	13,782	1,613	0	2,546	669	3,931	124,514
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	283	0	161	96	0	49	2	118	14,081
Interagency Mail	340	0	3,153	147	31	0	0	67	278
Human Capital Mgmt Training	2,274	0	0	0	0	0	0	711	88,835
Merit Protection Commission (298)	53	0	51	9	0	12	2	38	9,881
Treasurer (740)	960	0	2,812	15	0	3,050	2,263	7,040	20,289
Total Allocated	14,376	0	23,760	4,223	31	7,231	3,773	13,013	280,071
Roll Forward	(4,711)	(7)	4,485	1,242	(0)	4,127	933	(265)	75,638
Fixed Costs for SFY 2024	9,665	(7)	28,245	5,466	31	11,357	4,706	12,749	355,710

STATE OF OKLAHOMA

FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocated Costs by Department

Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Rogers State University 461	Murray College 470	Motor Vehicle Commission 475	Bureau of Narcotics 477	NE OK A&M College 480	Northeastern State University 485	Northern OK College 490	Northwestern OK State Univ 505	Board of Exam for LT Care Admin 509
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	269	539	1,266	3,065	269	269	539	539	959
Central Accounting	33,304	16,805	1,382	12,203	26,076	68,780	31,483	31,128	1,521
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	0	101	750	0	0	0	0	64
Interagency Mail	0	0	115	77	0	0	0	0	165
Human Capital Mgmt Training	0	0	0	0	0	0	0	0	0
Merit Protection Commission (298)	565	236	6	2,638	280	1,411	423	471	5
Treasurer (740)	11,017	14,375	1,107	7,360	12,307	33,896	13,961	4,646	1,832
Total Allocated	45,156	31,954	3,977	26,094	38,933	104,356	46,406	36,784	4,545
Roll Forward	11,723	2,124	(55)	(16,938)	4,782	19,155	8,205	7,653	1,142
Fixed Costs for SFY 2024	56,879	34,077	3,921	9,157	43,714	123,512	54,611	44,437	5,686

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Police Pension & Ret Sys 557	Pharmacy Board 560	Board Private Vocational Schools 563	Dept of Tourism & Recreation 566	Scenic Rivers Commission 568	Prof Engineers & Land Surveyors 570	Board of Psychologists Examiners 575	Bond Advisor 582	Dept of Public Safety 585
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	1,955	1,379	3,888	14,704	0	1,885	1,107	0	12,858
Central Accounting	1,800	2,370	786	105,053	0	2,473	1,146	0	54,788
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	46	120	0	5,208	0	27	2	0	13,447
Interagency Mail	22	103	212	166	0	117	19	0	982
Human Capital Mgmt Training	0	142	0	11,655	0	0	0	0	20,325
Merit Protection Commission (298)	16	19	3	8,133	0	14	2	0	64,008
Treasurer (740)	6,114	6,840	566	83,741	0	5,532	891	0	60,957
Total Allocated	9,954	10,972	5,455	228,660	0	10,049	3,167	0	227,365
Roll Forward	2,737	1,761	3,253	(40,334)	(106)	1,407	1,079	(103)	104,539
Fixed Costs for SFY 2024	12,691	12,734	8,709	188,326	(106)	11,455	4,245	(103)	331,903

STATE OF OKLAHOMA
 FY 2024 STATEWIDE COST ALLOCATION PLAN
 Allocated Costs by Department
 Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Real Estate Commission 588	Regents for Higher Education 605	Univ Ctr of Southern OK 606	University System of OK 610	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	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	972	12,148	0	269	0	0	1,713	269	837
Central Accounting	1,813	32,455	243	1,916	0	1,102	3,745	251	1,335
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	44	0	0	0	0	0	27	0	17
Interagency Mail	246	77	0	0	0	0	412	0	3,244
Human Capital Mgmt Training	1,563	1,279	0	0	0	0	284	0	0
Merit Protection Commission (298)	4,773	254	0	10	0	164	10	0	2
Treasurer (740)	4,734	3,275	6	48	0	0	830	2	3,178
Total Allocated	14,145	49,489	249	2,243	0	1,265	7,020	522	8,613
Roll Forward	(4,382)	1,953	(6,892)	528	(8)	186	318	(11,331)	2,421
Fixed Costs for SFY 2024	9,763	51,442	(6,643)	2,771	(8)	1,452	7,338	(10,809)	11,035

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

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Central Service Departments	Seminole State College 623	Secretary of State 625	OCAST 628	School of Science & Math 629	Dept of Securities 630	Speech- Language Pathology 632	OKC Comm College 633	Commission on Consumer Credit 635	Conservation Commission 645
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	808	1,536	4,599	1,443	765	1,228	808	702	11,805
Central Accounting	23,529	4,449	6,090	5,202	3,130	1,316	64,171	3,845	15,840
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	1,286	95	105	120	20	0	186	17
Interagency Mail	0	29,400	214	25	29	1,366	0	2,635	1,109
Human Capital Mgmt Training	0	3,056	142	71	2,487	0	0	1,563	7,391
Merit Protection Commission (298)	223	51	23	69	37	3	798	60	63
Treasurer (740)	5,140	8,783	229	475	1,028	1,908	5,915	3,715	247
Total Allocated	29,699	48,561	11,393	7,389	7,596	5,841	71,691	12,708	36,472
Roll Forward	9,350	(11,183)	682	29	2,231	1,880	14,541	(8,490)	14,868
Fixed Costs for SFY 2024	39,049	37,378	12,075	7,418	9,826	7,721	86,232	4,219	51,340

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Dept of Veteran Affairs 650	SE OK State 660	SW OK State Univ 660	SW OK State Univ 665	JD McCarty Center 670	Self-Ins Grty Fund Board 675	Supreme Court 677	Council on Judicial Complaints 678	Tax Commission 695	Teachers Retirement System 715
Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0	0
Budget Division	1,077	1,077	1,077	269	5,877	1,615	5,380	619	15,695	3,091
Central Accounting	74,122	41,844	41,844	48,434	12,825	737	12,656	1,030	35,827	5,422
OMES DCAM Admin	0	0	0	0	0	0	0	0	0	0
Central Purchasing	2,329	0	0	0	10,324	5	0	22	1,252	93
Interagency Mail	5,060	0	0	0	0	0	736	104	1,193	74,253
Human Capital Mgmt Training	1,066	0	0	0	3,624	0	0	0	30,630	1,706
Merit Protection Commission (298)	28,277	865	865	1,083	337	0	277	3	956	63
Treasurer (740)	16,434	7,417	7,417	18,259	2,412	78	4,997	24	133,858	63,595
Total Allocated	128,365	51,203	51,203	68,046	35,400	2,435	24,046	1,803	219,411	148,222
Roll Forward	15,987	12,983	12,983	10,296	(5,689)	630	(2,288)	54	30,719	25,335
Fixed Costs for SFY 2024	144,351	64,185	64,185	78,342	29,711	3,066	21,758	1,856	250,130	173,557

STATE OF OKLAHOMA

FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocated Costs by Department

Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	State Treasurer 740	Tulsa Comm College 750	Uniform Building Code Commission 753	Used Motor Vehicles 755	Univ Center Ponca City 758	Univ of Oklahoma 760	Univ of OK Law Center 761	OU Tulsa 765	Univ of OK Health Sciences Center 770
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	0	539	1,536	1,686	269	1,077	269	0	808
Central Accounting	0	82,239	1,748	2,549	2,021	509,896	3,985	71	429,438
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	0	142	64	0	0	0	0	0
Interagency Mail	0	0	124	8,094	0	0	0	0	0
Human Capital Mgmt Training	0	0	0	0	0	0	0	0	0
Merit Protection Commission (298)	0	1,841	5	17	7	10,337	0	0	6,859
Treasurer (740)	565,716	16,867	1,640	1,118	696	65,931	408	0	53,032
Total Allocated	565,716	101,486	5,194	13,529	2,993	587,241	4,662	71	490,137
Roll Forward	355,412	5,999	(8)	2,605	569	122,359	(263)	16	41,019
Fixed Costs for SFY 2024	921,128	107,484	5,186	16,134	3,562	709,600	4,400	87	531,156

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	OUIHSC Prof Prac Plan 771	Board of Test Alcohol/Drug 772	OSU-Osteopathic Medicine 773	OSU Medical Authority 775	Board of Veterinary Med Examiners 790	Career & Technology Education 800	Virtual Charter School Board 803	Dept of Rehabilitation Services 805	Health Care Authority 807
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	0	1,077	1,077	808	1,615	5,332	539	8,644	18,423
Central Accounting	78	1,838	31,115	529	1,871	40,590	2,724	51,769	20,241
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	22	0	0	103	1,494	176	6,595	608
Interagency Mail	353	0	0	0	25	0	156	385	31
Human Capital Mgmt Training	0	3,411	0	0	0	4,264	426	7,675	16,843
Merit Protection Commission (298)	0	10	0	0	4	317	6	1,438	865
Treasurer (740)	0	1,125	2,555	7	2,205	4,541	170	24,630	34,510
Total Allocated	431	7,484	34,747	1,344	5,824	56,538	4,197	101,137	91,522
Roll Forward	(25,776)	1,388	11,512	1,092	1,102	8,400	1,869	(111,189)	(20,418)
Fixed Costs for SFY 2024	(25,345)	8,871	46,259	2,437	6,927	64,939	6,065	(10,052)	71,103

STATE OF OKLAHOMA

FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocated Costs by Department

Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	OMES Employee Benefits Dept 815	Univ Hospital Authority 825	Dept of Human Services 830	Water Resources Board 835	Workers Comp Commission 865	Wheat Commission 875	Will Rogers Memorial Commission 880	Development Finance Authority 900	Capital Board 915
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	0
OMES Administration	0	0	0	0	0	0	0	0	0
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	0	1,379	14,595	17,046	2,300	0	0	0	0
Central Accounting	340	839	161,449	13,377	4,622	0	0	557	0
OMES DCAM Admin	0	0	0	0	0	0	0	0	0
Central Purchasing	0	0	2,311	305	183	0	0	0	0
Interagency Mail	2	0	671	89	187	0	0	0	0
Human Capital Mgmt Training	0	0	28,854	3,980	711	0	0	0	0
Merit Protection Commission (298)	0	0	28,680	160	75	0	0	0	0
Treasurer (740)	275	2	47,503	2,826	6,704	0	0	0	0
Total Allocated	617	2,220	284,062	37,784	14,782	0	0	557	0
Roll Forward	50	527	(67,598)	5,657	2,301	(382)	(227)	347	(927)
Fixed Costs for SFY 2024	666	2,747	216,464	43,441	17,083	(382)	(227)	903	(927)

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Housing Fin 922	OK Turnpike Authority 978	Grand River Dam Authority 980	Municipal Power Authority 981	Other	CMIA	General Government	CARES Act	Total Allocated
Equipment Depreciation	0	0	0	0	0	0	0	0	0
Building Costs	0	0	0	0	0	0	0	0	14,413
OMES Administration	0	0	0	0	74,711	0	35,159	0	3,092,384
OMES Performance & Efficiency	0	0	0	0	0	0	0	0	0
Budget Division	0	1,266	0	0	0	0	55,752	2,369	616,826
Central Accounting	1,198	5,757	6,259	769	1,802	145	4,666	2,416	4,717,304
OMES DCAM Admin	0	0	0	0	0	0	0	0	12,465
Central Purchasing	0	0	0	0	0	0	0	0	135,587
Interagency Mail	1	166	0	0	0	0	0	0	342,611
Human Capital Mgmt Training	0	19,544	10,234	0	0	0	0	0	812,095
Merit Protection Commission (298)	178	758	8,062	114	0	0	0	0	373,543
Treasurer (740)	0	617	0	0	153	0	0	6	1,968,717
Total Allocated	1,377	28,108	24,556	884	76,666	145	95,577	4,792	12,085,945
Roll Forward	288	16,146	(971)	116	12,741	(390)	(478,513)	(17,822)	980,196
Fixed Costs for SFY 2024	1,665	44,255	23,584	999	89,407	(246)	(382,936)	(13,030)	13,066,141

STATE OF OKLAHOMA
FY 2024 STATEWIDE COST ALLOCATION PLAN
Allocated Costs by Department
Fixed for State Fiscal Year Ended 6/30/2024

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditure s
Equipment Depreciation	0	0	(494,841)		
Building Costs	0	0	(142,224)		
OMES Administration	0	0	7,351,725	133,238	
OMES Performance & Efficiency	0	0	0	0	
Budget Division	0	0	1,000,529	32,629	
Central Accounting	1,139	0	879,140	70,397	
OMES DCAM Admin	0	0	0	23,627,675	
Central Purchasing	0	0	5,011,993	1,588,122	
Interagency Mail	0	0	0	609,342	
Human Capital Mgmt Training	0	5,791,315	394,292	89,492	
Merit Protection Commission (298)	0	0	5,032	4,410	
Treasurer (740)	1,630	0	112,340,858	83,903	
Total Allocated	2,769	5,791,315	126,346,504	26,239,208	170,465,741
Roll Forward					
Fixed Costs for SFY 2024					