



# Office of the State Controller

## OFFICIAL MEMORANDUM

**To:** Chief Fiscal Officers  
Vice Chancellors

**From:** Dr. Linda Combs, State Controller *Linda Combs*

**Date:** October 7, 2021

**Subject:** 2017 Statewide Indirect Cost Allocation Plan Approval

The Statewide Indirect Cost Allocation Plan for FY2019 (based on actual numbers from FY 2017) has been approved by the United States Department of Health and Human Services – Cost Allocation Services. This approval authorizes state agencies/institutions conducting federally supported programs to include as part of their operating costs the central service agency costs that have been allocated to their agency/institution through this cost plan.

The schedule of interest expense incurred on bonds issued by the Department of State Treasurer and allocated to the universities based upon bond proceed distributions is also attached as supplemental information. Universities conducting federal programs and desiring to charge these programs with interest expense incurred on statewide university construction bonds may wish to use these amounts in your indirect cost agreement.

The approved [2017 Statewide Indirect Costs Allocation Agreement](#) and related fixed costs for the year ended June 30, 2019 is located on the Office of State Controller's website.

Should you have questions concerning the above, please contact Jennifer Pacheco at (919) 707-0764 or via email at [jennifer.pacheco@osc.nc.gov](mailto:jennifer.pacheco@osc.nc.gov). Thank you for your attention to this matter.



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

90 7<sup>th</sup> Street, Suite 4-600  
San Francisco, CA 94103-6705  
PHONE: (415) 437-7820  
EMAIL: [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov)

September 16, 2021

Dr. Linda Combs, State Controller  
North Carolina Office of the State Controller  
3512 Bush Street  
Raleigh, NC 27609

Dear Dr. Combs:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/19 is enclosed. This agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included as indirect costs in your departments and agencies that have Federal grants and/or contracts.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

During our review of the central services cost allocation plan, the following was disclosed:

1. Our review included the State's public universities' share of the interest costs incurred by the State to service the General Obligation Bonds. It was determined that the total interest expense for the universities combined were \$16,916,665 for the FYE June 30, 2017.
2. We have not completed our review of the State's FYE June 30, 2016 contributions to the Teachers' and State Employees' Retirement System of North Carolina ("TSERS"). For the 2016 fiscal year, TSERS reported an actuarially determined contribution equal to 8.69 percent of covered payroll. However, during that year, the employers under the system contributed 9.15 percent of covered payroll to the system as established under North Carolina law. 2 CFR 200.431(g)(6)(iii) states, "Amounts funded by the non-Federal entity in excess of the actuarially determined amount for a fiscal year may be used as the non-Federal entity's contribution in future periods." On December 4, 2018, the State provided a letter explaining why the State believes that the full pension contributions made in FYE June 30, 2016 should be allowed. We will complete our review of this issue as soon as possible.
3. There was an excess fund balance identified for the Motor Fleet Management Internal Service Fund. CAS and the State agreed to continue with the review of this issues during the review of the fiscal year ending June 30, 2018 proposal.

Dr. Linda Combs, State Controller  
Office of State Controller  
Page 2 of 2

A cost allocation plan proposal together with supporting information are required to substantiate your claim for central service costs under grants and contracts awarded by the Federal government. We have received your proposal based on FYE June 30, 2018.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S  
Date: 2021.09.27 13:03:44 -0500'

Arif Karim, Director  
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

EIN: #15-61310675  
STATE/LOCALITY:  
State of North Carolina  
Office of the State Controller  
3512 Bush Street  
Raleigh, NC 27609-7509

DATE: September 16, 2021  
FILING REF.: The preced  
ing agreement was dated:  
9/15/20 G17611

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SECTION I: ALLOCATED COSTS

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The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local department and agencies indicated during your fiscal year ended June 30, 2019 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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SECTION II: BILLED COSTS

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

- A. Department of Administration  
Motor Fleet Management  
Mail Service Center – Central Mail and Courier Services  
Temporary Solutions  
State and Federal Surplus Property
- B. Department of Information Technology  
Computing Services  
State Telecommunication Services
- C. Department of Insurance  
State Property Fire Insurance  
Automobile Retrospective Adjustment
- D. Department of Transportation Aircraft Operations
- E. Fringe Benefits  
Public Employee Retirement Plans  
Health Insurance  
Unemployment Insurance  
Workers' Compensation

STATE/LOCALITY: STATE OF NORTH CAROLINA

AGREEMENT DATE: September 16, 2021

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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are 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 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 allocated cost to a billed cost. Failure to obtain 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 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 2 CFR 200, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY:

STATE OF NORTH CAROLINA

(STATE/LOCALITY)

*Linda Combs*  
(SIGNATURE)

Linda Combs

(NAME)  
State Controller

(TITLE)  
10/6/2021 | 09:26 AM EDT

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

*Arif M. Karim -S*

Digitally signed by Arif M. Karim -S  
Date: 2021.09.27 13:02:57 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

September 16, 2021

(DATE)

HHS Representative: Jill Wilson

Telephone: (415) 437-7820

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
Motor Fleet Mgt	\$ -	\$ 1,378	\$ 63,183	\$ 745,479	\$ 62,976	\$ 3,674	\$ 1,283	\$ (316)	\$ 10,966	\$ -
State Parking	\$ 910	\$ 56,522	\$ 109,542	\$ 155,125	\$ 66,019	\$ 9,256	\$ 2,422	\$ 27	\$ 14,936	\$ -
Non-Public Educ	\$ 1,196	\$ -	\$ 30,116	\$ 12,835	\$ 19,435	\$ 9,169	\$ 660	\$ 16	\$ 19,646	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (383,814)	\$ (68,655)	\$ (69,401)	\$ 977,488	\$ 59,208	\$ (66,164)	\$ (1,994)	\$ (3,883)	\$ 111,536	\$ -
Governor	\$ 141,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,516	\$ 904	\$ 446,729	\$ 24
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,588	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce	\$ 135,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,120	\$ (31,738)	\$ 349,001	\$ 28,387
Natural Resources	\$ 3,518,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,466	\$ (84,890)	\$ 11,907,285	\$ 247,203
Justice	\$ 422,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,442	\$ 5,185	\$ 1,456,130	\$ 131,521
General Assembly	\$ 297,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,472	\$ 22,221	\$ (843)
Judicial	\$ 333,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,428	\$ 736,204	\$ -
Admin Office of the Courts	\$ 22,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,963	\$ 3,294	\$ 19,141	\$ (473)
Lt. Governor	\$ 2,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660	\$ 104	\$ 43,619	\$ 2
Secretary of State	\$ (67,626)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,245	\$ 461	\$ 274,289	\$ 3,716
Public Instruction	\$ 424,451	\$ -	\$ 253,281	\$ -	\$ -	\$ -	\$ 110,177	\$ 5,370	\$ 1,668,869	\$ 368,423
Agriculture	\$ 333,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,353	\$ 64,447	\$ 1,033,280	\$ 413,724
Labor	\$ (57,631)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,046	\$ 1,048	\$ 599,945	\$ 9,185
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,017,070	\$ 209,179	\$ 135,193	\$ 57,896
Environmental Quality	\$ 1,151,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,678	\$ 209,108	\$ (967,080)	\$ 249,955
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,575	\$ 42,719	\$ -	\$ 80,102
Correction	\$ (16,836)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,448,985)	\$ (107,613)	\$ (176,988)	\$ -
Division of Employment Security-Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,310	\$ 3,111	\$ (28,820)	\$ -
Revenue	\$ 644,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,776	\$ 3,524	\$ 1,915,450	\$ 32,988
Department of Public Safety	\$ 122,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,990,991	\$ 336,478	\$ 3,070,065	\$ 734,326
DHHS Admin	\$ (16,637)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,508	\$ 363	\$ (154,961)	\$ 445,135
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,609	\$ 73	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,752	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 66,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,161	\$ 6,529	\$ 301,844	\$ -
DHHS Social Services	\$ (94,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,884	\$ (520)	\$ (879,933)	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,102	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 24,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,316	\$ 1,377	\$ 113,430	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,540	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,755	\$ 1,051	\$ -	\$ -
DHHS ARC Butler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,554	\$ 621	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,531	\$ 793	\$ -	\$ -
DHHS Special Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,146	\$ -	\$ -	\$ (2,986)
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,373	\$ -	\$ -	\$ -
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,853	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,334	\$ 85,465	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,392	\$ -	\$ -

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,156	\$ 9,615	\$ -	\$ 8,566
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,028	\$ 9,009	\$ -	\$ -
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,556	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,332	\$ 5,956	\$ -	\$ (996)
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,049	\$ 4,844	\$ -	\$ 4,283
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,655	\$ 8,150	\$ -	\$ (996)
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,752	\$ 10,436	\$ -	\$ (6,967)
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,055	\$ 744	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,589	\$ -	\$ -	\$ -
DHHS Health Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,244	\$ 3,572	\$ 3,824,755	\$ 145,622
DHHS Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,473	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,919	\$ 7,233	\$ -	\$ (996)
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74)	\$ -	\$ -
UNC Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,541	\$ 5,003	\$ (1,311)	\$ 2,222
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 710,888	\$ 207,562	\$ -	\$ (5,165)
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,151	\$ 65,420	\$ -	\$ 12,435
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,910	\$ 78,263	\$ -	\$ 34,133
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,381	\$ 19,126	\$ -	\$ (4,531)
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,111	\$ 35,002	\$ -	\$ 16,421
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,524	\$ 57,159	\$ -	\$ 5,395
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,423	\$ 19,544	\$ -	\$ 3,223
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,555	\$ 13,616	\$ -	\$ 3,513
North Carolina State	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,449	\$ 189,590	\$ 1,522	\$ 21,855
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,946	\$ 13,992	\$ -	\$ (5,254)
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,515	\$ 40,061	\$ -	\$ 45,504
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,779	\$ 16,439	\$ -	\$ 1,493
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,066	\$ 32,464	\$ -	\$ (2,645)
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,636	\$ 17,172	\$ -	\$ (3,612)
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,352	\$ 36,170	\$ -	\$ 5,643
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,013	\$ 89,748	\$ -	\$ 4,873
Community Colleges	\$ 57,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,991	\$ 1,058	\$ 533,608	\$ 1,604,473
UNC Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,344	\$ -	\$ 26,612

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	<b>Building Depreciation</b>	<b>Equipment Depreciation</b>	<b>Secretary of Admin</b>	<b>DOA Fiscal Management</b>	<b>DOA Personnel</b>	<b>Management Information Services</b>	<b>Office of State Human Resources</b>	<b>State Property Office</b>	<b>Facilities Maintenance - (was Building Costs)</b>	<b>Purchasing</b>
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,339	\$ 4,829	\$ -	\$ 12,087
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ 80,374	\$ -	\$ -	\$ -	\$ -	\$ 388,853	\$ 18,909	\$ 11,384	\$ 142,361	\$ 358
DIT	\$ 79,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,622	\$ 3,367	\$ 369,872	\$ 33,753
Juvenile Justice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (94,415)	\$ (9,494)	\$ -	\$ -
All Other	\$ 228,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,869	\$ (10,064)	\$ 1,831,771	\$ 109,067
<b>TOTAL:</b>	<b>\$ 7,453,771</b>	<b>\$ (10,755)</b>	<b>\$ 386,720</b>	<b>\$ 1,890,937</b>	<b>\$ 207,638</b>	<b>\$ 344,788</b>	<b>\$ 9,940,401</b>	<b>\$ 1,736,100</b>	<b>\$ 28,830,042</b>	<b>\$ 4,868,655</b>



STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records	State Health Benefits
Motor Fleet Mgt	\$ 46,283	\$ 1,499	\$ 12,953	\$ -	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ 10
State Parking	\$ 57,483	\$ 1,691	\$ 23,655	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ 14
Non-Public Educ	\$ 16,483	\$ 492	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 1,214	\$ 4
Telecommunications	\$ -	\$ -	\$ 56,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,649	\$ -
Administration	\$ 16,926	\$ 1,052	\$ 95,066	\$ -	\$ -	\$ 158	\$ 43,821	\$ -	\$ -	\$ 11,513	\$ 3
Governor	\$ 13,823	\$ 339	\$ 39,591	\$ -	\$ 808	\$ 345	\$ -	\$ -	\$ -	\$ 23,955	\$ 37
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,669	\$ -
Treasurer	\$ -	\$ -	\$ 8,269	\$ 1,127,960	\$ -	\$ 821	\$ 123,700	\$ -	\$ -	\$ 26,173	\$ 92
Insurance	\$ -	\$ -	\$ 91,691	\$ -	\$ -	\$ -	\$ -	\$ 7,733,305	\$ -	\$ (20,591)	\$ -
Commerce	\$ 140,061	\$ 2,943	\$ 171,861	\$ -	\$ 12,575	\$ 3,093	\$ 201,026	\$ -	\$ 510,698	\$ 274,883	\$ 334
Natural Resources	\$ 1,145,872	\$ 25,849	\$ 391,279	\$ -	\$ 63,374	\$ 11,339	\$ 57,757	\$ -	\$ (2,253)	\$ 87,722	\$ 1,404
Justice	\$ 119,221	\$ 3,152	\$ 90,401	\$ -	\$ 5,382	\$ 3,281	\$ -	\$ -	\$ 163,467	\$ 25,820	\$ 360
General Assembly	\$ 14,259	\$ -	\$ 60,630	\$ -	\$ 3,633	\$ -	\$ -	\$ -	\$ -	\$ 12,369	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,437	\$ -	\$ -	\$ 1,440	\$ -
Admin Office of the Courts	\$ 1,610,527	\$ 42,004	\$ 361,306	\$ -	\$ 67,584	\$ 38,701	\$ 123,597	\$ -	\$ -	\$ 6,679	\$ 4,244
Lt. Governor	\$ 1,289	\$ 31	\$ 5,034	\$ -	\$ 76	\$ 35	\$ -	\$ -	\$ -	\$ 7,043	\$ 4
Secretary of State	\$ 42,753	\$ 1,020	\$ 67,770	\$ -	\$ 2,747	\$ 1,022	\$ -	\$ -	\$ 69,889	\$ 31,324	\$ 110
Public Instruction	\$ 257,717	\$ 5,408	\$ 216,476	\$ -	\$ 23,684	\$ 5,962	\$ 367,267	\$ -	\$ 55,846	\$ 59,103	\$ 639
Agriculture	\$ 743,887	\$ 13,153	\$ 63,725	\$ -	\$ 83,744	\$ 11,140	\$ 71,224	\$ -	\$ 1,429	\$ 21,633	\$ 1,216
Labor	\$ 91,853	\$ 2,191	\$ 77,715	\$ -	\$ 5,636	\$ 2,038	\$ -	\$ -	\$ (3,078)	\$ 8,835	\$ 222
Transportation	\$ 3,452,342	\$ 125,976	\$ 347,173	\$ -	\$ 9,869	\$ 56,573	\$ 763,360	\$ -	\$ 45,322	\$ 124,976	\$ 5,985
Environmental Quality	\$ (111,947)	\$ (744)	\$ 184,821	\$ -	\$ (2,840)	\$ 6,868	\$ 133,998	\$ -	\$ 121,056	\$ 188,881	\$ 578
Wildlife Resources	\$ 165,352	\$ 3,387	\$ 66,030	\$ -	\$ 15,779	\$ 3,469	\$ (13,833)	\$ -	\$ -	\$ 4,729	\$ 376
Correction	\$ (5,101,305)	\$ (85,557)	\$ (881,479)	\$ -	\$ (428,132)	\$ (24,393)	\$ -	\$ -	\$ -	\$ (324,283)	\$ (5,468)
Division of Employment Security-Commerce	\$ 181,768	\$ 7,055	\$ 5,653	\$ -	\$ -	\$ 6,692	\$ 33,214	\$ -	\$ -	\$ -	\$ 722
Revenue	\$ 339,971	\$ 9,230	\$ 103,901	\$ -	\$ 11,589	\$ 7,564	\$ 301,671	\$ -	\$ 159,491	\$ 30,480	\$ 822
Department of Public Safety	\$ 11,016,830	\$ 232,205	\$ 1,880,486	\$ -	\$ 737,444	\$ 155,170	\$ 1,308,542	\$ -	\$ 65,035	\$ 902,872	\$ 19,858
DHHS Admin	\$ 241,664	\$ 4,704	\$ 145,955	\$ -	\$ 13,748	\$ 4,668	\$ 574,129	\$ -	\$ 941,478	\$ 19,193	\$ 507
DHHS Aging	\$ 42,564	\$ 457	\$ 12,213	\$ -	\$ 7,069	\$ 431	\$ -	\$ -	\$ -	\$ 1,943	\$ 47
DHHS Disability Determination	\$ 668,218	\$ 3,229	\$ 24,219	\$ -	\$ 144,587	\$ 3,279	\$ -	\$ -	\$ -	\$ -	\$ 351
DHHS Mental Health	\$ 1,034,217	\$ 1,500	\$ 338,157	\$ -	\$ 236,604	\$ 1,455	\$ 14,472	\$ -	\$ -	\$ (3,601)	\$ 159
DHHS Social Services	\$ 490,898	\$ 2,445	\$ 100,683	\$ -	\$ 104,170	\$ 2,280	\$ 266,410	\$ -	\$ 2,368,376	\$ 24,297	\$ 254
DHHS Medical Assistance	\$ 99,762	\$ 2,293	\$ 118,283	\$ -	\$ 6,482	\$ 2,166	\$ 420,821	\$ -	\$ -	\$ 15,367	\$ 240
DHHS Blind Services	\$ 113,837	\$ 1,705	\$ 21,495	\$ -	\$ 15,248	\$ 1,730	\$ 621	\$ -	\$ -	\$ 15,316	\$ 187
DHHS Facility Services	\$ 140,757	\$ 3,327	\$ 133,622	\$ -	\$ 8,755	\$ 3,263	\$ -	\$ -	\$ -	\$ 115,718	\$ 356
DHHS ARC Black Mountain	\$ 32,459	\$ 1,025	\$ (53)	\$ -	\$ 9	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ 108
DHHS ARC Butler	\$ 23,346	\$ 740	\$ 719	\$ -	\$ 12	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ 78
DHHS ARC Greenville	\$ 21,124	\$ 683	\$ 771	\$ -	\$ 11	\$ 706	\$ -	\$ -	\$ -	\$ -	\$ 74
DHHS Special Care	\$ 89,345	\$ 2,802	\$ (3,450)	\$ -	\$ 110	\$ 2,690	\$ -	\$ -	\$ -	\$ 87	\$ 292
DHHS Black Mountain	\$ 63,136	\$ 2,035	\$ (4)	\$ -	\$ 46	\$ 2,092	\$ -	\$ -	\$ -	\$ -	\$ 221
DPI Deaf School	\$ -	\$ -	\$ (411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -
DHHS Dix Hospital	\$ (70)	\$ -	\$ 563	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records	State Health Benefits
DHHS Broughton Hospital	\$ 221,526	\$ 6,962	\$ 13,728	\$ -	\$ 381	\$ 6,762	\$ -	\$ -	\$ -	\$ -	\$ 732
DHHS Cherry Hospital	\$ 237,227	\$ 6,878	\$ 30,802	\$ -	\$ 3,850	\$ 6,285	\$ -	\$ -	\$ -	\$ -	\$ 699
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 180,398	\$ 5,606	\$ 3,329	\$ -	\$ 639	\$ 5,384	\$ -	\$ -	\$ -	\$ -	\$ 585
DHHS O'Berry	\$ 114,033	\$ 3,649	\$ (7,570)	\$ -	\$ 382	\$ 3,781	\$ -	\$ -	\$ -	\$ -	\$ 397
DHHS Murdoch	\$ 311,911	\$ 9,632	\$ 12,753	\$ -	\$ 1,331	\$ 9,163	\$ -	\$ -	\$ -	\$ -	\$ 1,000
DHHS Caswell	\$ 260,716	\$ 7,930	\$ 22,987	\$ -	\$ 2,304	\$ 7,613	\$ -	\$ -	\$ -	\$ -	\$ 828
DHHS Vocational Rehab	\$ 355,653	\$ 4,943	\$ 25,509	\$ -	\$ 36,630	\$ 5,049	\$ (92,776)	\$ -	\$ -	\$ 3,823	\$ 541
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,774	\$ -
DHHS Child Development	\$ 84,325	\$ 1,735	\$ 29,429	\$ -	\$ 7,297	\$ 1,678	\$ (44,659)	\$ -	\$ -	\$ 931	\$ 185
DHHS Health Services	\$ 498,271	\$ 10,224	\$ 432,744	\$ -	\$ 43,589	\$ 9,995	\$ 46,433	\$ -	\$ -	\$ 203,550	\$ 1,094
DHHS Health Benefits	\$ 9,284	\$ 186	\$ -	\$ -	\$ 686	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ 17
DHHS Educ Services	\$ 6	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ 290,040	\$ 9,167	\$ 10,487	\$ -	\$ 914	\$ 9,180	\$ -	\$ -	\$ -	\$ -	\$ 978
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ 1,388,676	\$ -	\$ 78,071	\$ -	\$ 351,380	\$ 1,845	\$ 119,457	\$ -	\$ 14,600	\$ 309	\$ 196
UNC Chapel Hill	\$ -	\$ -	\$ 82,530	\$ -	\$ -	\$ 38,934	\$ 520,418	\$ -	\$ -	\$ 14	\$ 4,149
UNC Greensboro	\$ -	\$ -	\$ 24,253	\$ -	\$ -	\$ 6,743	\$ 19,172	\$ -	\$ -	\$ 2,338	\$ 728
UNC Charlotte	\$ -	\$ -	\$ 31,598	\$ -	\$ -	\$ 9,999	\$ 114,471	\$ -	\$ -	\$ 1,752	\$ 1,061
UNC Asheville	\$ -	\$ -	\$ 15,728	\$ -	\$ -	\$ 1,948	\$ 13,908	\$ -	\$ -	\$ (16)	\$ 210
UNC Wilmington	\$ -	\$ -	\$ 343,706	\$ -	\$ -	\$ 6,071	\$ 38,456	\$ -	\$ -	\$ 4,887	\$ 650
Appalachian State	\$ -	\$ -	\$ (88,670)	\$ -	\$ -	\$ 7,238	\$ (127,058)	\$ -	\$ -	\$ 498	\$ 762
Winston Salem State	\$ -	\$ -	\$ 23,236	\$ -	\$ -	\$ 3,091	\$ 11,457	\$ -	\$ -	\$ 6	\$ 332
Pembroke State	\$ -	\$ -	\$ 10,885	\$ -	\$ -	\$ 2,560	\$ 19,066	\$ -	\$ -	\$ -	\$ 280
North Carolina State	\$ -	\$ -	\$ 155,311	\$ -	\$ -	\$ 27,320	\$ 19,291	\$ -	\$ -	\$ 1,865	\$ 2,968
School of Arts	\$ -	\$ -	\$ 27,454	\$ -	\$ -	\$ 1,472	\$ 44,027	\$ -	\$ -	\$ -	\$ 159
N.C. A&T University	\$ -	\$ -	\$ 10,210	\$ -	\$ -	\$ 5,061	\$ 140,980	\$ -	\$ -	\$ -	\$ 532
Elizabeth City State	\$ -	\$ -	\$ 59,647	\$ -	\$ -	\$ 982	\$ 33,975	\$ -	\$ -	\$ -	\$ 96
N.C. Central University	\$ -	\$ -	\$ 38,971	\$ -	\$ -	\$ 3,077	\$ 24,050	\$ -	\$ -	\$ -	\$ 330
Fayetteville State	\$ -	\$ -	\$ (9,705)	\$ -	\$ -	\$ 2,519	\$ 58,880	\$ -	\$ -	\$ -	\$ 276
W. Carolina University	\$ -	\$ -	\$ 24,412	\$ -	\$ -	\$ 4,074	\$ 5,469	\$ -	\$ -	\$ -	\$ 439
E. Carolina University	\$ -	\$ -	\$ 53,291	\$ -	\$ -	\$ 20,625	\$ 51,677	\$ -	\$ -	\$ 2,278	\$ 2,208
Community Colleges	\$ 60,651	\$ 1,266	\$ 114,360	\$ -	\$ 5,152	\$ 1,047	\$ 325,040	\$ -	\$ -	\$ 12,607	\$ 114
UNC Healthcare	\$ 1,237	\$ -	\$ -	\$ -	\$ 313	\$ -	\$ 209,736	\$ -	\$ -	\$ 8	\$ -

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance- Admin	Administrative Hearings	Archives Records	State Health Benefits
School of Science/Math	\$ 81,932	\$ 1,865	\$ 238,159	\$ -	\$ 5,500	\$ 1,753	\$ 21,493	\$ -	\$ -	\$ 82	\$ 191
N.C. Housing Finance Agency	\$ 1,644	\$ -	\$ (7,411)	\$ -	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ 6,233	\$ -
Military & Veteran Affairs	\$ 50,469	\$ 924	\$ 142,734	\$ -	\$ 4,521	\$ 703	\$ -	\$ -	\$ -	\$ 784	\$ 92
DIT	\$ 198,347	\$ 3,890	\$ 256,872	\$ -	\$ 33,470	\$ 3,370	\$ 35,941	\$ -	\$ -	\$ 647	\$ 373
Juvenile Justice	\$ (332,403)	\$ (5,575)	\$ (57,640)	\$ -	\$ (27,896)	\$ (1,590)	\$ -	\$ -	\$ -	\$ (38,132)	\$ (356)
All Other	\$ 11,067	\$ 493	\$ 78,664	\$ -	\$ (1,031)	\$ 527	\$ 814,072	\$ -	\$ 346,059	\$ 69,638	\$ 56
<b>TOTAL:</b>	<b>\$ 21,347,717</b>	<b>\$ 489,096</b>	<b>\$ 6,653,870</b>	<b>\$ 1,127,960</b>	<b>\$ 1,619,615</b>	<b>\$ 531,019</b>	<b>\$ 7,703,209</b>	<b>\$ 7,733,305</b>	<b>\$ 4,857,416</b>	<b>\$ 1,980,298</b>	<b>\$ 57,344</b>

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Attorney General	State Construction	Schedule of Section II Over/Under	Total Fixed 2019 Costs
Motor Fleet Mgt	\$ -	\$ -	\$ (31,835)	\$ 917,655
State Parking	\$ -	\$ -	\$ -	\$ 497,717
Non-Public Educ	\$ -	\$ -	\$ (2)	\$ 111,299
Telecommunications	\$ -	\$ -	\$ -	\$ 58,899
Administration	\$ -	\$ (493,801)	\$ 201	\$ 229,260
Governor	\$ 2,968	\$ -	\$ 378,849	\$ 1,056,614
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ 4,669
Treasurer	\$ -	\$ -	\$ -	\$ 1,303,602
Insurance	\$ -	\$ (275,734)	\$ -	\$ 7,528,671
Commerce	\$ 368	\$ 38,448	\$ 59,430	\$ 1,955,244
Natural Resources	\$ (1,676)	\$ 311,092	\$ 1,297	\$ 17,956,765
Justice	\$ 267,775	\$ (20,940)	\$ 1,415	\$ 2,738,279
General Assembly	\$ -	\$ 19,315	\$ 2,244	\$ 435,480
Judicial	\$ -	\$ -	\$ 4,089	\$ 1,565,010
Admin Office of the Courts	\$ 9,585	\$ -	\$ 16,873	\$ 3,073,181
Lt. Governor	\$ -	\$ -	\$ (183)	\$ 59,839
Secretary of State	\$ (72,933)	\$ -	\$ 654	\$ 374,439
Public Instruction	\$ 30,771	\$ 58,981	\$ 12,881	\$ 3,925,307
Agriculture	\$ 17,483	\$ 56,954	\$ (810)	\$ 3,143,418
Labor	\$ 244,260	\$ -	\$ (77)	\$ 1,021,188
Transportation	\$ 126,716	\$ 403,325	\$ 738,931	\$ 7,619,887
Environmental Quality	\$ 12,967	\$ (59,146)	\$ 40,835	\$ 1,230,927
Wildlife Resources	\$ 4,701	\$ 167,977	\$ (15,614)	\$ 590,749
Correction	\$ -	\$ (115,974)	\$ -	\$ (8,717,013)
Division of Employment Security-Commerce	\$ -	\$ (5,161)	\$ 2,155	\$ 331,699
Revenue	\$ 379,216	\$ 28,923	\$ 14	\$ 4,113,179
Department of Public Safety	\$ -	\$ 351,916	\$ 124,702	\$ 25,048,988
DHHS Admin	\$ 121,933	\$ (38)	\$ 7,287	\$ 2,437,636
DHHS Aging	\$ (2,257)	\$ -	\$ (573)	\$ 70,577
DHHS Disability Determination	\$ -	\$ -	\$ (30,606)	\$ 874,029
DHHS Mental Health	\$ 3,128	\$ 36,749	\$ (1,503)	\$ 2,063,997
DHHS Social Services	\$ 39,860	\$ -	\$ (5,326)	\$ 2,465,303
DHHS Medical Assistance	\$ 80,220	\$ -	\$ (2,841)	\$ 785,893
DHHS Blind Services	\$ (795)	\$ -	\$ (1,559)	\$ 339,409
DHHS Facility Services	\$ (5,410)	\$ -	\$ (16,798)	\$ 446,129
DHHS ARC Black Mountain	\$ -	\$ (7,997)	\$ 828	\$ 47,179
DHHS ARC Butler	\$ -	\$ (38)	\$ 719	\$ 40,478
DHHS ARC Greenville	\$ -	\$ 8,365	\$ 312	\$ 45,370
DHHS Special Care	\$ -	\$ 43,985	\$ 676	\$ 184,697
DHHS Black Mountain	\$ -	\$ 29,674	\$ 224	\$ 134,798
DPI Deaf School	\$ -	\$ 13,707	\$ 382	\$ 22,531
DPI Gov Morehead	\$ -	\$ 4,683	\$ 102	\$ 92,599
DHHS Dix Hospital	\$ -	\$ 1,558	\$ (99)	\$ 13,327

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	Attorney General	State Construction	Schedule of Section II Over/Under	Total Fixed 2019 Costs
DHHS Broughton Hospital	\$ (1,711)	\$ 14,373	\$ 777	\$ 408,868
DHHS Cherry Hospital	\$ (1,826)	\$ 52,289	\$ 1,491	\$ 471,733
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ 11,556
DHHS W. Carolina	\$ -	\$ 13,679	\$ 1,271	\$ 318,182
DHHS O'Berry	\$ -	\$ 34,976	\$ 837	\$ 226,660
DHHS Murdoch	\$ -	\$ 10,077	\$ 2,043	\$ 540,719
DHHS Caswell	\$ -	\$ 8,599	\$ (483)	\$ 458,715
DHHS Vocational Rehab	\$ (2,320)	\$ (10,418)	\$ 245	\$ 420,678
DPS Youth Services	\$ -	\$ -	\$ 7	\$ 3,781
DHHS Child Development	\$ 6,378	\$ -	\$ 1,224	\$ 121,111
DHHS Health Services	\$ 61,863	\$ 4,973	\$ 9,404	\$ 5,488,336
DHHS Health Benefits	\$ -	\$ -	\$ 195	\$ 13,970
DHHS Educ Services	\$ -	\$ -	\$ 1	\$ 9
DHHS Central Regional Hospital	\$ (1,638)	\$ 20,907	\$ 5,796	\$ 519,987
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ (74)
UNC Administration	\$ 24,454	\$ 23,734	\$ 13,284	\$ 2,055,463
UNC Chapel Hill	\$ -	\$ 852,149	\$ 251,957	\$ 2,663,436
UNC Greensboro	\$ -	\$ 359,364	\$ 9,456	\$ 626,060
UNC Charlotte	\$ -	\$ 576,824	\$ 19,026	\$ 1,048,038
UNC Asheville	\$ -	\$ 285,424	\$ 6,834	\$ 375,013
UNC Wilmington	\$ -	\$ 68,475	\$ 18,683	\$ 644,463
Appalachian State	\$ -	\$ 246,585	\$ 20,148	\$ 250,580
Winston Salem State	\$ -	\$ 38,238	\$ 5,767	\$ 162,316
Pembroke State	\$ -	\$ 75,922	\$ 1,043	\$ 176,440
North Carolina State	\$ -	\$ 504,112	\$ 104,100	\$ 1,547,274
School of Arts	\$ -	\$ 59,470	\$ 5,325	\$ 174,592
N.C. A&T University	\$ -	\$ 77,282	\$ 5,104	\$ 414,248
Elizabeth City State	\$ -	\$ 59,509	\$ 7,774	\$ 194,693
N.C. Central University	\$ -	\$ 365,606	\$ 15,638	\$ 534,558
Fayetteville State	\$ -	\$ 169,368	\$ 4,283	\$ 287,817
W. Carolina University	\$ -	\$ 103,083	\$ 5,752	\$ 261,394
E. Carolina University	\$ -	\$ 295,658	\$ (2,452)	\$ 897,921
Community Colleges	\$ -	\$ 872,314	\$ (2,515)	\$ 3,606,914
UNC Healthcare	\$ 11,920	\$ 179,233	\$ 19,451	\$ 480,854

STATE OF NORTH CAROLINA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXHIBIT A

	<b>Attorney General</b>	<b>State Construction</b>	<b>Schedule of Section II Over/Under</b>	<b>Total Fixed 2019 Costs</b>
School of Science/Math	\$ -	\$ 21,278	\$ 1,044	\$ 423,552
N.C. Housing Finance Agency	\$ -	\$ -	\$ 24	\$ 907
Military & Veteran Affairs	\$ -	\$ 41,574	\$ 10,335	\$ 894,374
DIT	\$ 14,668	\$ (2,180)	\$ 5,311	\$ 1,088,838
Juvenile Justice	\$ -	\$ (53,255)	\$ -	\$ (620,756)
All Other	\$ 3,049,741	\$ 25,023	\$ 1,327	\$ 6,565,277
<b>TOTAL:</b>	<b>\$ 4,420,407</b>	<b>\$ 5,991,066</b>	<b>\$ 1,836,782</b>	<b>\$ 121,997,400</b>