



# Office of the State Controller

## OFFICIAL MEMORANDUM

**To:** Chief Fiscal Officers  
Vice Chancellors

**From:** Nels Roseland, State Controller *Nels C. Roseland*

**Date:** August 30, 2024

**Subject:** Statewide Indirect Cost Allocation Plan Approvals

The Office of the State Controller has worked closely with the United States Department of Health and Human Services (DHHS) – Cost Allocation Services (CAS) to address the significant backlog of Statewide Indirect Cost Allocation Plan approvals – the last approved plan for North Carolina was the FY2019 Statewide Indirect Cost Allocation Plan, received in October 2021. The following Statewide Indirect Cost Allocation Plan approvals have been received from US DHHS CAS:

- Statewide Indirect Cost Allocation Plan for FY2020 (based on actual numbers from FY2018)
- Statewide Indirect Cost Allocation Plan for FY2021 (based on actual numbers from FY2019)
- Statewide Indirect Cost Allocation Plan for FY2022 (based on actual numbers from FY2020)
- Statewide Indirect Cost Allocation Plan for FY2023 (based on actual numbers from FY2021)

The approvals listed above authorize 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. Due to the unique nature of receiving multiple approvals at once, state agencies/institutions should contact their cognizant agency for direction/application on how to reconcile the under/over recoveries for indirect cost rates due to the federal government's backlog of these approvals.

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 their indirect cost agreement.

The approved [Statewide Indirect Costs Allocation Agreements](#) and related fixed costs for FY2020, FY2021, FY2022, and FY2023, are located on the Office of State Controller's website.

Should you have questions concerning the above, please contact Kathleen Tolbert at (919) 707-0761 or via email at [Kathleen.Tolbert@ncosc.gov](mailto:Kathleen.Tolbert@ncosc.gov). Thank you for your attention to this matter.

NELS ROSELAND, STATE CONTROLLER  
MAILING ADDRESS: 1410 Mail Service Center, Raleigh, North Carolina 27699-1410  
STREET ADDRESS: 3514 Bush Street, Raleigh, North Carolina 27609  
Phone (919) 707-0500 ~ [www.osc.nc.gov](http://www.osc.nc.gov) ~~ An EEO/AA/AWD Employer



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)

August 26, 2024

Nels C. Roseland, State Controller  
North Carolina Office of the State Controller  
3514 Bush Street  
Raleigh, NC 27609-7509

Dear Mr. Roseland:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/23 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.

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 \$10,272,647 for the FYE June 30, 2021.

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.

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, 2022.

Sincerely,

Arif M. Karim -S

Digitally signed by Arif M.  
Karim -S  
Date: 2024.08.28 22:25:01  
-05'00'

Arif Karim, Director  
Cost Allocation Services

Enclosure

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: August 26, 2024  
FILING REF.: The preceding agreement was dated:  
8/21/24 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, 2023 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: August 26, 2024

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SECTION III: CONDITIONS

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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)

*Nels C. Roseland*

(SIGNATURE)

Nels C. Roseland

(NAME)

State Controller

(TITLE)

August 30, 2024

(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: 2024.08.28 22:24:31 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 26, 2024

(DATE)

HHS Representative: Jill Wilson

Telephone: (415) 437-7820

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
Motor Fleet Mgt	\$ -	\$ -	\$ 117,806	\$ 299,357	\$ 65,811
State Parking	\$ 840	\$ 33,733	\$ 66,634	\$ 62,598	\$ 37,108
Temporary Solutions	\$ -	\$ -	\$ -	\$ 283,980	\$ -
Non-Public Educ	\$ 1,196	\$ -	\$ 30,923	\$ 3,420	\$ 16,811
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 5,684	\$ 9,917	\$ 237,813	\$ 782,071	\$ 127,512
Governor	\$ 141,683	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce	\$ 128,572	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ 3,048,157	\$ -	\$ -	\$ -	\$ -
Justice	\$ 422,668	\$ -	\$ -	\$ -	\$ -
General Assembly	\$ 282,946	\$ -	\$ -	\$ -	\$ -
Judicial	\$ 166,706	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 11,139	\$ -	\$ -	\$ -	\$ -
Lt. Governor	\$ 2,127	\$ -	\$ -	\$ -	\$ (14,817)
Secretary of State	\$ -	\$ -	\$ -	\$ -	\$ -
Public Instruction	\$ 428,141	\$ -	\$ -	\$ -	\$ -
Agriculture	\$ 192,821	\$ -	\$ -	\$ -	\$ -
Labor	\$ 31,090	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Quality	\$ 1,589,255	\$ -	\$ -	\$ -	\$ -
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Division of Employment Security-Commerce	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 644,488	\$ -	\$ -	\$ -	\$ -
Department of Public Safety	\$ 110,655	\$ -	\$ -	\$ -	\$ -
DHHS Admin	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 55,367	\$ -	\$ -	\$ -	\$ -
DHHS Social Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 25,726	\$ -	\$ -	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Special Care	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ 1,755	\$ -	\$ -	\$ -	\$ -
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -
North Carolina State	\$ 947	\$ -	\$ -	\$ -	\$ -
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
Community Colleges	\$ 57,749	\$ -	\$ -	\$ -	\$ -
UNC Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ 40,187	\$ -	\$ -	\$ 196,913	\$ -
DIT	\$ 47,667	\$ -	\$ -	\$ -	\$ -
All Other	\$ (788,179)	\$ -	\$ -	\$ 203,455	\$ -
<b>TOTAL:</b>	<b>\$ 6,649,388</b>	<b>\$ 43,650</b>	<b>\$ 453,176</b>	<b>\$ 1,831,794</b>	<b>\$ 232,424</b>

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
Motor Fleet Mgt	\$ (4,658)	\$ 2,677	\$ -	\$ 2,179	\$ -
State Parking	\$ (8,666)	\$ 1,511	\$ 21	\$ 10,557	\$ -
Temporary Solutions	\$ 161	\$ -	\$ -	\$ -	\$ -
Non-Public Educ	\$ (8,666)	\$ 691	\$ 30	\$ 15,032	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (70,754)	\$ 5,274	\$ 625	\$ 42,186	\$ -
Governor	\$ -	\$ 7,770	\$ 786	\$ 400,504	\$ 19,718
Treasurer	\$ -	\$ 14,559	\$ -	\$ -	\$ -
Insurance	\$ -	\$ 47,934	\$ -	\$ -	\$ -
Commerce	\$ -	\$ (102,945)	\$ 1,645	\$ (366,047)	\$ 53,315
Natural Resources	\$ -	\$ 189,692	\$ (77,997)	\$ 7,163,754	\$ 242,452
Justice	\$ -	\$ 82,707	\$ 6,672	\$ 1,637,618	\$ 155,237
General Assembly	\$ -	\$ -	\$ 3,822	\$ 25,832	\$ 3,247
Judicial	\$ -	\$ -	\$ 1,220	\$ 662,122	\$ -
Admin Office of the Courts	\$ -	\$ 795,602	\$ 2,816	\$ 19,009	\$ -
Lt. Governor	\$ -	\$ 908	\$ 89	\$ 50,314	\$ 4
Secretary of State	\$ -	\$ 19,451	\$ 395	\$ 203,668	\$ 2,161
Public Instruction	\$ -	\$ 119,966	\$ 12,531	\$ 1,167,731	\$ 1,076,344
Agriculture	\$ -	\$ 210,629	\$ 57,035	\$ 952,798	\$ 63,731
Labor	\$ -	\$ 36,009	\$ 896	\$ 419,653	\$ (26,984)
Transportation	\$ -	\$ 982,367	\$ 142,919	\$ 47,000	\$ (435,251)
Environmental Quality	\$ -	\$ 170,659	\$ 151,610	\$ 1,544,890	\$ 91,927
Wildlife Resources	\$ -	\$ 71,061	\$ 21,510	\$ -	\$ 53,536
Division of Employment Security-Commerce	\$ -	\$ 147,889	\$ 2,358	\$ -	\$ -
Revenue	\$ -	\$ 155,305	\$ 3,011	\$ 1,762,136	\$ 26,269
Department of Public Safety	\$ -	\$ 2,498,756	\$ 183,422	\$ 1,353,981	\$ 837,252
DHHS Admin	\$ -	\$ 113,289	\$ -	\$ -	\$ 625,782
DHHS Aging	\$ -	\$ 7,889	\$ 63	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ 76,539	\$ -	\$ -	\$ -
DHHS Mental Health	\$ -	\$ 30,037	\$ 5,287	\$ 234,911	\$ -
DHHS Social Services	\$ -	\$ 41,110	\$ -	\$ -	\$ -
DHHS Medical Assistance	\$ -	\$ (41,814)	\$ -	\$ -	\$ -
DHHS Blind Services	\$ -	\$ 35,265	\$ 1,187	\$ 65,256	\$ -
DHHS Facility Services	\$ -	\$ 63,456	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ 19,579	\$ 954	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ 14,164	\$ (540)	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ 13,929	\$ 699	\$ -	\$ -
DHHS Special Care	\$ -	\$ 47,990	\$ -	\$ -	\$ (2,148)
DHHS Black Mountain	\$ -	\$ 37,292	\$ -	\$ -	\$ (2,148)
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ 10,157	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ 154,804	\$ 8,180	\$ -	\$ 907
DHHS Cherry Hospital	\$ -	\$ 133,848	\$ 13,805	\$ -	\$ (12,886)

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
DHHS Umstead Hospital	\$ -	\$ -	\$ 11,057	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ 109,127	\$ 5,214	\$ -	\$ 907
DHHS O'Berry	\$ -	\$ 60,227	\$ 4,167	\$ -	\$ -
DHHS Murdoch	\$ -	\$ 159,434	\$ 7,041	\$ -	\$ -
DHHS Caswell	\$ -	\$ 131,245	\$ 8,699	\$ -	\$ (3,389)
DHHS Vocational Rehab	\$ -	\$ 97,437	\$ 636	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ 36,297	\$ -	\$ -	\$ -
DHHS Health Services	\$ -	\$ 197,287	\$ 3,793	\$ 3,398,062	\$ (83,762)
DHHS Health Benefits	\$ -	\$ 88,407	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ 178,353	\$ 6,180	\$ -	\$ -
UNC Administration	\$ -	\$ 39,674	\$ 4,380	\$ 33,465	\$ 10,875
UNC Chapel Hill	\$ -	\$ 722,319	\$ 176,957	\$ -	\$ 41,043
UNC Greensboro	\$ -	\$ 136,402	\$ 65,072	\$ -	\$ 6,763
UNC Charlotte	\$ -	\$ 193,412	\$ 76,408	\$ -	\$ 12,670
UNC Asheville	\$ -	\$ 42,853	\$ 19,154	\$ -	\$ 7,076
UNC Wilmington	\$ -	\$ 127,699	\$ 45,774	\$ -	\$ 4,556
Appalachian State	\$ -	\$ 147,251	\$ 55,281	\$ -	\$ (2,219)
Winston Salem State	\$ -	\$ 42,899	\$ 22,097	\$ -	\$ 11,702
Pembroke State	\$ -	\$ 51,440	\$ 11,633	\$ -	\$ 44,125
North Carolina State	\$ -	\$ 494,931	\$ 165,506	\$ 529	\$ 35,739
School of Arts	\$ -	\$ 28,404	\$ 11,451	\$ -	\$ 2,588
N.C. A&T University	\$ -	\$ 130,320	\$ 34,038	\$ -	\$ 17,437
Elizabeth City State	\$ -	\$ 16,758	\$ 12,384	\$ -	\$ 258
N.C. Central University	\$ -	\$ (109,295)	\$ 28,715	\$ -	\$ -
Fayetteville State	\$ -	\$ 35,302	\$ 14,622	\$ -	\$ 4,632
W. Carolina University	\$ -	\$ 80,582	\$ 33,665	\$ -	\$ 30,225
E. Carolina University	\$ -	\$ 375,916	\$ 78,809	\$ -	\$ 6,350
Community Colleges	\$ -	\$ 23,516	\$ 905	\$ 318,714	\$ 1,734,598
UNC Healthcare	\$ -	\$ -	\$ 39,771	\$ -	\$ (12,074)
School of Science/Math	\$ -	\$ 38,105	\$ 5,845	\$ -	\$ (1,496)
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ (131,423)	\$ 12,148	\$ 5,819	\$ 46,686	\$ 194,592
DIT	\$ -	\$ 132,804	\$ 2,663	\$ 209,567	\$ 17,327
All Other	\$ -	\$ 19,023	\$ 296	\$ (1,600,254)	\$ 185,820
<b>TOTAL:</b>	\$ (224,005)	\$ 10,046,125	\$ 1,513,238	\$ 19,821,852	\$ 5,038,810



**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking
Motor Fleet Mgt	\$ 67,946	\$ 34	\$ 8,326	\$ -	\$ 1,568
State Parking	\$ 36,666	\$ 19	\$ 8,326	\$ -	\$ 337
Temporary Solutions	\$ 4,241	\$ -	\$ -	\$ -	\$ 1,256
Non-Public Educ	\$ 16,268	\$ 9	\$ -	\$ -	\$ 65
Telecommunications	\$ -	\$ -	\$ 48,342	\$ -	\$ -
Administration	\$ 138,865	\$ 75	\$ 65,585	\$ -	\$ 5,733
Governor	\$ 15,976	\$ 8	\$ 30,508	\$ -	\$ 743
Treasurer	\$ 6,296	\$ -	\$ 15,109	\$ 357,331	\$ 2,224
Insurance	\$ 21,453	\$ -	\$ 65,849	\$ -	\$ 7,540
Commerce	\$ 125,450	\$ 53	\$ (208,083)	\$ -	\$ 11,113
Natural Resources	\$ 469,721	\$ 126	\$ 500,471	\$ -	\$ 37,649
Justice	\$ 145,950	\$ 70	\$ 81,285	\$ -	\$ 7,879
General Assembly	\$ 9,745	\$ -	\$ 41,006	\$ -	\$ 3,334
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 1,815,056	\$ 869	\$ 422,290	\$ -	\$ 83,901
Lt. Governor	\$ 1,722	\$ 1	\$ 4,024	\$ -	\$ 96
Secretary of State	\$ 49,830	\$ 26	\$ 64,209	\$ -	\$ 1,927
Public Instruction	\$ 397,906	\$ 196	\$ 620,358	\$ -	\$ 35,671
Agriculture	\$ 598,848	\$ 223	\$ 467,871	\$ -	\$ 54,791
Labor	\$ 88,717	\$ 34	\$ 90,686	\$ -	\$ 6,148
Transportation	\$ 3,196,458	\$ 1,754	\$ 86,778	\$ -	\$ 9,116
Environmental Quality	\$ 421,865	\$ 173	\$ 955,366	\$ -	\$ 32,895
Wildlife Resources	\$ 213,086	\$ 79	\$ 199,902	\$ -	\$ 21,218
Division of Employment Security-Commerce	\$ 213,838	\$ 153	\$ (7,583)	\$ -	\$ -
Revenue	\$ 353,252	\$ 184	\$ (71,641)	\$ -	\$ 7,897
Department of Public Safety	\$ 6,262,810	\$ 2,382	\$ 693,386	\$ -	\$ 530,476
DHHS Admin	\$ 801,158	\$ 117	\$ 215,015	\$ -	\$ 205,561
DHHS Aging	\$ 39,149	\$ 7	\$ 81,346	\$ -	\$ 9,074
DHHS Disability Determination	\$ 280,092	\$ 85	\$ 57,479	\$ -	\$ 57,054
DHHS Mental Health	\$ 1,335,686	\$ 29	\$ 603,822	\$ -	\$ 434,368
DHHS Social Services	\$ 292,987	\$ 40	\$ 217,402	\$ -	\$ 82,563
DHHS Medical Assistance	\$ 14,087	\$ (99)	\$ 131,458	\$ -	\$ 28,475
DHHS Blind Services	\$ 92,318	\$ 34	\$ 161,500	\$ -	\$ 11,480
DHHS Facility Services	\$ 171,981	\$ 59	\$ 597,055	\$ -	\$ 21,292
DHHS ARC Black Mountain	\$ 36,854	\$ 19	\$ 1,894	\$ -	\$ 2
DHHS ARC Butner	\$ 26,831	\$ 13	\$ (434)	\$ -	\$ 34
DHHS ARC Greenville	\$ 26,372	\$ 13	\$ (1,303)	\$ -	\$ (2)
DHHS Special Care	\$ 90,506	\$ 46	\$ (3,357)	\$ -	\$ 49
DHHS Black Mountain	\$ 71,246	\$ 31	\$ (1,501)	\$ -	\$ 86
DPI Deaf School	\$ -	\$ -	\$ 1,974	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ (10)	\$ -	\$ (1,303)	\$ -	\$ (2)
DHHS Broughton Hospital	\$ 288,876	\$ 169	\$ 7,377	\$ -	\$ 143
DHHS Cherry Hospital	\$ 251,681	\$ 137	\$ 18,866	\$ -	\$ 659

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 204,454	\$ 114	\$ 11,051	\$ -	\$ 99
DHHS O'Berry	\$ 114,409	\$ 54	\$ 1,459	\$ -	\$ 99
DHHS Murdoch	\$ 302,253	\$ 153	\$ 19,103	\$ -	\$ 657
DHHS Caswell	\$ 246,629	\$ 125	\$ 10,418	\$ -	\$ (93)
DHHS Vocational Rehab	\$ 228,185	\$ 91	\$ 92,811	\$ -	\$ 22,082
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ 103,749	\$ 35	\$ 289,723	\$ -	\$ 13,938
DHHS Health Services	\$ 577,909	\$ 186	\$ 205,224	\$ -	\$ 77,951
DHHS Health Benefits	\$ 150,971	\$ 143	\$ -	\$ -	\$ (191)
DHHS Educ Services	\$ (14)	\$ -	\$ -	\$ -	\$ (3)
DHHS Central Regional Hospital	\$ 338,117	\$ 176	\$ 25,615	\$ -	\$ 946
UNC Administration	\$ -	\$ -	\$ 207,861	\$ -	\$ -
UNC Chapel Hill	\$ -	\$ -	\$ 98,700	\$ -	\$ -
UNC Greensboro	\$ -	\$ -	\$ 106,076	\$ -	\$ -
UNC Charlotte	\$ -	\$ -	\$ 103,115	\$ -	\$ -
UNC Asheville	\$ -	\$ -	\$ 17,601	\$ -	\$ -
UNC Wilmington	\$ -	\$ -	\$ 348,018	\$ -	\$ -
Appalachian State	\$ -	\$ -	\$ 85,408	\$ -	\$ -
Winston Salem State	\$ -	\$ -	\$ 48,589	\$ -	\$ -
Pembroke State	\$ -	\$ -	\$ 56,995	\$ -	\$ -
North Carolina State	\$ -	\$ -	\$ 248,073	\$ -	\$ -
School of Arts	\$ -	\$ -	\$ (24,052)	\$ -	\$ -
N.C. A&T University	\$ -	\$ -	\$ 76,498	\$ -	\$ -
Elizabeth City State	\$ -	\$ -	\$ 42,313	\$ -	\$ -
N.C. Central University	\$ -	\$ -	\$ (23,934)	\$ -	\$ -
Fayetteville State	\$ -	\$ -	\$ (20,893)	\$ -	\$ -
W. Carolina University	\$ -	\$ -	\$ 40,096	\$ -	\$ -
E. Carolina University	\$ -	\$ -	\$ 108,295	\$ -	\$ -
Community Colleges	\$ 50,991	\$ 21	\$ 165,092	\$ -	\$ 3,255
UNC Healthcare	\$ 1,080	\$ -	\$ -	\$ -	\$ 405
School of Science/Math	\$ 70,940	\$ 30	\$ 232,208	\$ -	\$ 4,539
N.C. Housing Finance Agency	\$ 30,493	\$ -	\$ 23,054	\$ -	\$ 9,703
Military & Veteran Affairs	\$ 26,081	\$ 11	\$ 141,711	\$ -	\$ 2,234
DIT	\$ 243,765	\$ 163	\$ 16,138	\$ -	\$ 14,499
All Other	\$ 42,137	\$ 20	\$ 58,048	\$ -	\$ 5,597
<b>TOTAL:</b>	<b>\$ 21,223,929</b>	<b>\$ 8,486</b>	<b>\$ 9,080,073</b>	<b>\$ 357,331</b>	<b>\$ 1,870,127</b>

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records
Motor Fleet Mgt	\$ 138	\$ 204	\$ -	\$ -	\$ -
State Parking	\$ 78	\$ 47	\$ -	\$ -	\$ -
Temporary Solutions	\$ -	\$ 94	\$ -	\$ -	\$ -
Non-Public Educ	\$ 36	\$ 12	\$ -	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 278	\$ 6,765	\$ -	\$ -	\$ (309)
Governor	\$ 411	\$ 117	\$ -	\$ -	\$ 8,030
Treasurer	\$ 758	\$ 135,539	\$ -	\$ -	\$ -
Insurance	\$ 2,481	\$ 1,049	\$ 14,333,223	\$ -	\$ -
Commerce	\$ 2,537	\$ 223,437	\$ -	\$ 265,121	\$ (20,900)
Natural Resources	\$ 9,867	\$ (571)	\$ -	\$ -	\$ 21,028
Justice	\$ 4,432	\$ 1,155	\$ -	\$ 202,338	\$ (61,278)
General Assembly	\$ -	\$ 432	\$ -	\$ -	\$ (1,185)
Judicial	\$ -	\$ 887	\$ -	\$ -	\$ (2,944)
Admin Office of the Courts	\$ 41,651	\$ 12,859	\$ -	\$ -	\$ 31,865
Lt. Governor	\$ 48	\$ 13	\$ -	\$ -	\$ (59)
Secretary of State	\$ 1,010	\$ 293	\$ -	\$ 28,146	\$ 6,139
Public Instruction	\$ 6,332	\$ 497,699	\$ -	\$ 273,990	\$ (3,579)
Agriculture	\$ 10,981	\$ 101,551	\$ -	\$ 80,999	\$ (894)
Labor	\$ 1,870	\$ 853	\$ -	\$ 16,239	\$ (1,098)
Transportation	\$ 50,754	\$ 534,916	\$ -	\$ 45,962	\$ (12,335)
Environmental Quality	\$ 8,915	\$ 107,336	\$ -	\$ 345,551	\$ (12,572)
Wildlife Resources	\$ 3,710	\$ 2,628	\$ -	\$ -	\$ (5,426)
Division of Employment Security-Commerce	\$ 7,823	\$ 2,259	\$ -	\$ -	\$ (3)
Revenue	\$ 8,149	\$ 476,489	\$ -	\$ 161,599	\$ (1,145)
Department of Public Safety	\$ 130,798	\$ 731,165	\$ -	\$ 52,750	\$ (6,784)
DHHS Admin	\$ 5,982	\$ 203,609	\$ -	\$ 855,591	\$ 825
DHHS Aging	\$ 409	\$ 1,361	\$ -	\$ -	\$ (139)
DHHS Disability Determination	\$ 4,085	\$ 10,069	\$ -	\$ -	\$ 1,653
DHHS Mental Health	\$ 1,575	\$ 54,918	\$ -	\$ -	\$ (58)
DHHS Social Services	\$ 2,152	\$ 317,472	\$ -	\$ 3,406,825	\$ (180)
DHHS Medical Assistance	\$ (2,588)	\$ 3,775	\$ -	\$ -	\$ (9,814)
DHHS Blind Services	\$ 1,848	\$ 1,991	\$ -	\$ -	\$ (105)
DHHS Facility Services	\$ 3,305	\$ 3,218	\$ -	\$ -	\$ (670)
DHHS ARC Black Mountain	\$ 1,017	\$ 1	\$ -	\$ -	\$ (275)
DHHS ARC Butner	\$ 733	\$ 3	\$ -	\$ -	\$ (268)
DHHS ARC Greenville	\$ 717	\$ 0	\$ -	\$ -	\$ (381)
DHHS Special Care	\$ 2,490	\$ 5	\$ -	\$ -	\$ (755)
DHHS Black Mountain	\$ 1,902	\$ 7	\$ -	\$ -	\$ (1,416)
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ 0	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ 8,168	\$ 19	\$ -	\$ -	\$ 956
DHHS Cherry Hospital	\$ 6,994	\$ 230	\$ -	\$ -	\$ (876)

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 5,717	\$ 27	\$ -	\$ -	\$ (358)
DHHS O'Berry	\$ 3,093	\$ 15	\$ -	\$ -	\$ (1,765)
DHHS Murdoch	\$ 8,264	\$ 97	\$ -	\$ -	\$ (2,740)
DHHS Caswell	\$ 6,795	\$ 57	\$ -	\$ -	\$ (2,442)
DHHS Vocational Rehab	\$ 5,079	\$ 77,129	\$ -	\$ -	\$ (940)
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ 1,898	\$ 86,424	\$ -	\$ -	\$ (209)
DHHS Health Services	\$ 10,303	\$ 197,194	\$ -	\$ -	\$ (1,435)
DHHS Health Benefits	\$ 5,022	\$ 866,333	\$ -	\$ -	\$ 9,482
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ 9,280	\$ 114	\$ -	\$ -	\$ (2,180)
UNC Administration	\$ 2,097	\$ 50,853	\$ -	\$ 45,174	\$ 386
UNC Chapel Hill	\$ 37,319	\$ 177,519	\$ -	\$ -	\$ (152)
UNC Greensboro	\$ 7,099	\$ 84,950	\$ -	\$ -	\$ (32)
UNC Charlotte	\$ 10,008	\$ 89,579	\$ -	\$ -	\$ (160)
UNC Asheville	\$ 2,250	\$ 86,975	\$ -	\$ -	\$ -
UNC Wilmington	\$ 6,694	\$ 106,477	\$ -	\$ -	\$ (172)
Appalachian State	\$ 7,667	\$ (135,016)	\$ -	\$ -	\$ 45
Winston Salem State	\$ 2,154	\$ 47,018	\$ -	\$ -	\$ (78)
Pembroke State	\$ 2,693	\$ 532,433	\$ -	\$ -	\$ (65)
North Carolina State	\$ 25,648	\$ 98,544	\$ -	\$ -	\$ (122)
School of Arts	\$ 1,479	\$ 60,165	\$ -	\$ -	\$ (6)
N.C. A&T University	\$ 6,850	\$ 636,032	\$ -	\$ -	\$ (165)
Elizabeth City State	\$ 855	\$ 36,167	\$ -	\$ -	\$ -
N.C. Central University	\$ 3,982	\$ 64,166	\$ -	\$ -	\$ -
Fayetteville State	\$ 1,770	\$ 62,934	\$ -	\$ -	\$ -
W. Carolina University	\$ 4,174	\$ 193,961	\$ -	\$ -	\$ -
E. Carolina University	\$ 19,574	\$ 412,535	\$ -	\$ -	\$ (255)
Community Colleges	\$ 1,238	\$ 1,160,960	\$ -	\$ -	\$ (8,172)
UNC Healthcare	\$ -	\$ 346,987	\$ -	\$ -	\$ 9
School of Science/Math	\$ 2,002	\$ 55,054	\$ -	\$ -	\$ (15)
N.C. Housing Finance Agency	\$ -	\$ 1,001	\$ -	\$ -	\$ (571)
Military & Veteran Affairs	\$ 640	\$ 282	\$ -	\$ -	\$ (40)
DIT	\$ 6,983	\$ 89,073	\$ -	\$ -	\$ (105)
All Other	\$ 1,028	\$ 268,639	\$ -	\$ 330,192	\$ 2,400,260
<b>TOTAL:</b>	<b>\$ 541,498</b>	<b>\$ 9,188,585</b>	<b>\$ 14,333,223</b>	<b>\$ 6,110,478</b>	<b>\$ 2,313,050</b>

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	State Health Benefits	Attorney General	State Construction	Schedule of Section II Over/Under	Total Fixed 2023 Costs
Motor Fleet Mgt	\$ 17	\$ -	\$ (656)	\$ 171,839	\$ 732,587
State Parking	\$ 10	\$ -	\$ -	\$ -	\$ 249,820
Temporary Solutions	\$ -	\$ -	\$ -	\$ -	\$ 289,733
Non-Public Educ	\$ 5	\$ -	\$ -	\$ -	\$ 75,834
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ 48,342
Administration	\$ 36	\$ -	\$ 507	\$ 157	\$ 1,358,019
Governor	\$ 54	\$ 45,890	\$ 413	\$ 24,509	\$ 697,120
Treasurer	\$ 98	\$ -	\$ -	\$ -	\$ 531,915
Insurance	\$ 317	\$ -	\$ (14,513)	\$ 491	\$ 14,465,824
Commerce	\$ 329	\$ 1,835	\$ (11,421)	\$ 117,570	\$ 221,582
Natural Resources	\$ 1,268	\$ 4,212	\$ 1,221,536	\$ 41,349	\$ 12,872,713
Justice	\$ 594	\$ 1,749,645	\$ 33,030	\$ 15,999	\$ 4,486,000
General Assembly	\$ -	\$ 16,177	\$ 3,777	\$ 1,450	\$ 390,583
Judicial	\$ -	\$ -	\$ -	\$ 1,698	\$ 829,689
Admin Office of the Courts	\$ 5,403	\$ (35,908)	\$ -	\$ 23,309	\$ 3,229,860
Lt. Governor	\$ 6	\$ 1,267	\$ -	\$ 159	\$ 45,902
Secretary of State	\$ 130	\$ (104,342)	\$ -	\$ 316	\$ 273,358
Public Instruction	\$ 831	\$ 112,343	\$ 88,584	\$ 216,843	\$ 5,051,886
Agriculture	\$ 1,416	\$ 27,079	\$ 239,032	\$ 59,803	\$ 3,118,714
Labor	\$ 240	\$ 470,652	\$ -	\$ 251	\$ 1,135,257
Transportation	\$ 6,459	\$ (42,208)	\$ (936)	\$ 1,370,431	\$ 5,984,185
Environmental Quality	\$ 1,153	\$ 361,456	\$ 119,341	\$ 49,310	\$ 5,939,130
Wildlife Resources	\$ 479	\$ 46,896	\$ 231,458	\$ 38,162	\$ 898,300
Division of Employment Security-Commerce	\$ 1,030	\$ -	\$ -	\$ 627	\$ 368,390
Revenue	\$ 1,060	\$ (58,695)	\$ 6,104	\$ 11,520	\$ 3,485,980
Department of Public Safety	\$ 16,966	\$ 434,622	\$ 890,710	\$ 341,781	\$ 15,065,127
DHHS Admin	\$ 786	\$ 968,028	\$ 3,294	\$ 128,058	\$ 4,127,096
DHHS Aging	\$ 52	\$ 649	\$ -	\$ 592	\$ 140,451
DHHS Disability Determination	\$ 545	\$ -	\$ -	\$ 21,766	\$ 509,367
DHHS Mental Health	\$ 205	\$ 4,625	\$ 3,625	\$ 2,224	\$ 2,766,620
DHHS Social Services	\$ 279	\$ 32,012	\$ -	\$ 8,427	\$ 4,401,089
DHHS Medical Assistance	\$ (410)	\$ -	\$ -	\$ 10,536	\$ 133,604
DHHS Blind Services	\$ 240	\$ -	\$ -	\$ 3,645	\$ 400,385
DHHS Facility Services	\$ 426	\$ 4,346	\$ -	\$ 11,422	\$ 875,890
DHHS ARC Black Mountain	\$ 130	\$ -	\$ 20,223	\$ 153	\$ 80,552
DHHS ARC Butner	\$ 94	\$ -	\$ 5,010	\$ 7	\$ 45,645
DHHS ARC Greenville	\$ 91	\$ -	\$ 16,741	\$ 15	\$ 56,891
DHHS Special Care	\$ 319	\$ -	\$ (1,716)	\$ 151	\$ 133,581
DHHS Black Mountain	\$ 238	\$ -	\$ 17,676	\$ 128	\$ 123,541
DPI Deaf School	\$ -	\$ -	\$ -	\$ 166	\$ 2,140
DPI Gov Morehead	\$ -	\$ -	\$ 4,181	\$ 42	\$ 4,222
DHHS Dix Hospital	\$ -	\$ -	\$ (15,441)	\$ 926	\$ (5,673)
DHHS Broughton Hospital	\$ 1,071	\$ -	\$ (7,397)	\$ 710	\$ 463,982
DHHS Cherry Hospital	\$ 905	\$ -	\$ 10,357	\$ 1,743	\$ 425,462

**STATE OF NORTH CAROLINA  
STATE-WIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2023**

	State Health Benefits	Attorney General	State Construction	Schedule of Section II Over/Under	Total Fixed 2023 Costs
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ 11,057
DHHS W. Carolina	\$ 742	\$ -	\$ 7,260	\$ 1,402	\$ 345,755
DHHS O'Berry	\$ 390	\$ -	\$ (18,040)	\$ 443	\$ 164,550
DHHS Murdoch	\$ 1,057	\$ -	\$ 39,652	\$ 1,289	\$ 536,259
DHHS Caswell	\$ 867	\$ -	\$ 11,002	\$ 2,524	\$ 412,439
DHHS Vocational Rehab	\$ 655	\$ -	\$ (7,885)	\$ 4,345	\$ 519,625
DPS Youth Services	\$ -	\$ -	\$ -	\$ 6	\$ 6
DHHS Child Development	\$ 246	\$ 3,325	\$ -	\$ 109	\$ 535,535
DHHS Health Services	\$ 1,332	\$ 22,687	\$ 28,744	\$ 79,337	\$ 4,714,812
DHHS Health Benefits	\$ 724	\$ 29,191	\$ -	\$ -	\$ 1,150,081
DHHS Educ Services	\$ -	\$ -	\$ (94)	\$ -	\$ (111)
DHHS Central Regional Hospital	\$ 1,193	\$ -	\$ 20,851	\$ 1,253	\$ 579,897
UNC Administration	\$ 276	\$ (99,477)	\$ 29,126	\$ 7,008	\$ 333,452
UNC Chapel Hill	\$ 4,749	\$ -	\$ 843,066	\$ 28,322	\$ 2,129,841
UNC Greensboro	\$ 913	\$ -	\$ 106,771	\$ 21,941	\$ 535,955
UNC Charlotte	\$ 1,277	\$ -	\$ 137,254	\$ 6,926	\$ 630,488
UNC Asheville	\$ 293	\$ -	\$ (47,637)	\$ 8,607	\$ 137,172
UNC Wilmington	\$ 870	\$ -	\$ 596,126	\$ 37,847	\$ 1,273,889
Appalachian State	\$ 987	\$ -	\$ 206,628	\$ 25,597	\$ 391,628
Winston Salem State	\$ 262	\$ -	\$ 87,084	\$ 7,746	\$ 269,473
Pembroke State	\$ 349	\$ -	\$ (25,878)	\$ 7,279	\$ 681,006
North Carolina State	\$ 3,279	\$ -	\$ 781,424	\$ 21,714	\$ 1,876,213
School of Arts	\$ 190	\$ -	\$ 153,135	\$ 5,953	\$ 239,307
N.C. A&T University	\$ 894	\$ -	\$ 219,931	\$ 18,949	\$ 1,140,784
Elizabeth City State	\$ 107	\$ -	\$ 107,483	\$ 23,696	\$ 240,021
N.C. Central University	\$ 519	\$ -	\$ 346,238	\$ 15,788	\$ 326,178
Fayetteville State	\$ 215	\$ -	\$ (17,246)	\$ 4,412	\$ 85,747
W. Carolina University	\$ 533	\$ -	\$ 227,806	\$ 8,108	\$ 619,150
E. Carolina University	\$ 2,520	\$ -	\$ 252,086	\$ 7,456	\$ 1,263,286
Community Colleges	\$ 162	\$ 12,875	\$ 1,190,169	\$ 59,846	\$ 4,771,917
UNC Healthcare	\$ -	\$ 34,115	\$ 169,182	\$ 73,987	\$ 653,461
School of Science/Math	\$ 261	\$ -	\$ 140,966	\$ 1,224	\$ 549,662
N.C. Housing Finance Agency	\$ -	\$ 281	\$ -	\$ 27	\$ 63,989
Military & Veteran Affairs	\$ 84	\$ 14	\$ (15,081)	\$ 4,542	\$ 525,399
DIT	\$ 911	\$ (62,128)	\$ 7,442	\$ 6,193	\$ 732,963
All Other	\$ 139	\$ 3,983,265	\$ 39,609	\$ 320,433	\$ 5,469,528
<b>TOTAL:</b>	\$ 69,866	\$ 7,964,730	\$ 8,480,690	\$ 3,492,591	\$ 130,441,108