



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Fiscal Officers
Vice Chancellors

From: Dr. Linda Combs, State Controller

Date: September 16, 2020

Subject: 2016 Statewide Indirect Cost Allocation Plan Approval

The Statewide Indirect Cost Allocation Plan for FY2018 (based on actual numbers from FY 2016) 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 2016 Statewide Indirect Costs Allocation Agreement and related fixed costs for the year ended June 30, 2018 is located on the Office of State Controller's website and can be accessed by clicking on this [link](#).

Should you have questions concerning the above, please contact Jennifer Pacheco at (919) 707-0764 or via email at 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 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
EMAIL: CAS-SF@psc.hhs.gov

September 15, 2020

Dr. Linda Combs
State Controller
North Carolina Office of the State Controller
3512 Bush Street
Raleigh, NC 27609-7509

Dear Dr. Combs:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending (FYE) June 30, 2018 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 can 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 \$25,765,878 for the FYE June 30, 2016.
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.

Dr. Linda Combs
State Controller

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3. We identified reserves in excess of Federal guidelines, as of June 30, 2016, in the following Department of Information Technology (DIT) Internal Service Fund's service areas:

<u>Service Area</u>	06/30/16 Reserves in Excess of Federal <u>Guidelines</u>
State IT Procurement	\$1,366,349
Dist Host UNIX	\$618,786
Storage DASD	\$9,242,705
Storage Tape	\$12,807,014
NCCU PBX	\$403,659
Central Region PBX	\$727,559
Network Security Ser	\$573,277
WAN Service	\$5,137,289
Long Distance Toll Free	\$775,770
Long Distance Out Bound	\$777,094

Refunds for the excess reserves were not requested because the State has requested additional time to eliminate the excess reserves. Approval of the State's central service cost allocation plan is contingent upon the State's agreement to refund the Federal shares of any remaining reserves in excess of reasonable working capital reserves, as defined by Title 2 of the Code of Federal Regulations (2 CFR), Part 200, Appendix V, Paragraph G.2., as of June 30, 2022 for the DIT Service Areas listed above. Please acknowledge your concurrence with this condition by counter-signing this letter on the next page and returning it to me.

Dr. Linda Combs
State Controller

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A cost allocation plan proposal together with supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal government. We have received your proposal based on FYE June 30, 2017 actual costs and have commenced our review.

Sincerely,

Arif M. Karim Digitally signed by Arif M. Karim -S
Date: 2020.09.15 18:34:19 -05'00'
S
Arif Karim, Director
Cost Allocation Services

Enclosure

In concurrence:

DocuSigned by:
Linda M. Combs
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Signature

Linda M. Combs
Name

State Controller
Title

9/16/2020 | 15:52 PM EDT
Date

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN: #15-61310675

DATE: September 15, 2020

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

FILING REF.: The preced-
ing agreement was dated:
7/18/17 G16410

SECTION I: ALLOCATED COSTS

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, 2018 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 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 15, 2020

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:

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

STATE OF NORTH CAROLINA

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)
Arif M. Karim -S

Digitally signed by Arif M. Karim -S
Date: 2020.09.15 18:17:29 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

September 15, 2020

(DATE)

HHS Representative: Janet Turner

Telephone: (415) 437-7820

DocuSigned by:

Linda M. Combs

CF2DC8C1DBDF493...

Linda M. Combs

(NAME)

State Controller

(TITLE)

9/16/2020 | 15:52 PM EDT

(DATE)

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2018

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	\$ -	\$ 688	\$ 73,876	\$ 1,338,502	\$ 54,965	\$ 66,191	\$ 2,348	\$ (336)	\$ 300	\$ -
State Parking	\$ 792	\$ 46,760	\$ 59,450	\$ 39,932	\$ 35,147	\$ 10,639	\$ 1,681	\$ 16	\$ 10,478	\$ -
Non-Public Educ	\$ 1,231	\$ -	\$ 7,070	\$ 6,598	\$ 6,377	\$ 11,586	\$ 247	\$ 22	\$ 12,009	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (340,903)	\$ (69,409)	\$ (60,069)	\$ 234,507	\$ 38,172	\$ 28,250	\$ (49)	\$ (3,798)	\$ (46,526)	\$ -
Governor	\$ 30,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,332	\$ 673	\$ 319,191	\$ 68
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,952	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce	\$ 185,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,727	\$ 1,770	\$ 366,209	\$ 16,314
Natural Resources	\$ 383,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,747	\$ 54,238	\$ 9,626,671	\$ 174,884
Justice	\$ (429,309)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,598	\$ 4,597	\$ (2,813,722)	\$ 75,883
General Assembly	\$ 349,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,190	\$ (301,486)	\$ 5,457
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,596	\$ 690,178	\$ -
Admin Office of the Courts	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,784	\$ 2,293	\$ 19,611	\$ (292)
Lt. Governor	\$ 2,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607	\$ 69	\$ 17,909	\$ (25)
Secretary of State	\$ 42,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,380	\$ 91	\$ 222,059	\$ 1,146
Public Instruction	\$ 432,192	\$ -	\$ 91,068	\$ -	\$ -	\$ -	\$ 99,659	\$ 3,745	\$ 1,568,621	\$ 115,244
Agriculture	\$ 348,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,986	\$ 47,107	\$ 1,045,874	\$ 425,933
Labor	\$ 119,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,357	\$ 1,032	\$ 522,087	\$ (296)
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 996,142	\$ 118,717	\$ (46,010)	\$ 319,043
Environmental Quality	\$ 1,139,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,614	\$ (3,515)	\$ (1,356,529)	\$ 166,834
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,453	\$ 2,172	\$ -	\$ 146,373
Division of Employment Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,861	\$ 4,386	\$ 274	\$ -
Revenue	\$ 648,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,956	\$ 2,445	\$ 1,617,139	\$ 46,638
Department of Public Safety	\$ 964,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,407,228	\$ 166,960	\$ 7,023,442	\$ 750,897
DHHS Admin	\$ (4,992)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,020	\$ 268	\$ (84,403)	\$ 348,518
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,179	\$ 49	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,118	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 97,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,404	\$ 4,628	\$ 389,899	\$ -
DHHS Social Services	\$ (28,349)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,376	\$ (553)	\$ (479,280)	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,702	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 27,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,198	\$ 1,727	\$ 98,843	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,772	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,310	\$ 717	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,487	\$ 529	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,564	\$ 532	\$ -	\$ 4,284
DHHS Special Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,485	\$ -	\$ -	\$ 12,874
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,658	\$ -	\$ -	\$ -
DHHS Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,159	\$ -	\$ -
DHHS Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,286	\$ 67,332	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,625	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,862	\$ 6,675	\$ -	\$ 2,875

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2018

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 Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,362	\$ 6,267	\$ -	\$ 12,874
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,506	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,261	\$ 4,143	\$ -	\$ 4,284
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,093	\$ 3,401	\$ -	\$ 4,284
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,407	\$ 5,129	\$ -	\$ 21,534
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,033	\$ 7,284	\$ -	\$ 5,832
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,199	\$ 505	\$ -	\$ -
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,133	\$ -	\$ -	\$ -
DHHS Health Services	\$ (109,507)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,130	\$ 2,876	\$ 3,565,110	\$ 167,552
DHHS Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,624	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,566	\$ 5,026	\$ -	\$ -
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,938	\$ 3,567	\$ 17,150	\$ 12,252
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,800	\$ 144,681	\$ -	\$ 115,842
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,453	\$ 50,907	\$ -	\$ 3,554
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,050	\$ 56,131	\$ -	\$ 41,157
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,581	\$ 13,315	\$ -	\$ 38,412
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,768	\$ 24,367	\$ -	\$ 29,962
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,716	\$ 39,988	\$ -	\$ 926
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,062	\$ 13,867	\$ -	\$ (5,350)
Pembroke State	\$ 1,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,391	\$ 9,467	\$ -	\$ 6,029
North Carolina State	\$ (891)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 628,811	\$ 134,739	\$ 733	\$ 39,701
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,104	\$ 11,470	\$ -	\$ (1,344)
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,818	\$ 27,574	\$ -	\$ 25,640
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,586	\$ 11,363	\$ -	\$ 623
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,729	\$ 22,558	\$ -	\$ 3,102
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,332	\$ 11,963	\$ -	\$ (1,884)
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,112	\$ 24,258	\$ -	\$ 24,205
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,336	\$ 62,660	\$ -	\$ 14,838
Community Colleges	\$ 57,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,764	\$ 1,484	\$ 560,198	\$ 1,510,756
N.C. Memorial Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,387	\$ -	\$ 17,240
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,934	\$ 3,357	\$ -	\$ 1,313
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Veteran Affairs	\$ 80,374	\$ -	\$ -	\$ -	\$ -	\$ 303,484	\$ 15,202	\$ 9,598	\$ 149,192	\$ 48
DIT	\$ (8,834)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,632	\$ 3,492	\$ (377,313)	\$ 31,880
Juvenile Justice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,073)	\$ (11,792)	\$ -	\$ -
All Other	\$ 197,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,753	\$ 4,697	\$ 2,505,186	\$ 14,684
TOTAL:	\$ 4,187,269	\$ (21,961)	\$ 171,395	\$ 1,619,552	\$ 134,661	\$ 420,150	\$ 9,428,352	\$ 1,181,347	\$ 24,910,426	\$ 4,752,598

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2018

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records
Motor Fleet Mgt	\$ 65,286	\$ (1,880)	\$ 11,466	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -
State Parking	\$ 39,315	\$ (660)	\$ 12,311	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -
Non-Public Educ	\$ 7,874	\$ (298)	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ 1,184
Telecommunications	\$ -	\$ -	\$ 77,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,936
Administration	\$ 67,648	\$ (7,179)	\$ 304,175	\$ -	\$ -	\$ 114	\$ 34,863	\$ -	\$ -	\$ 17,235
Governor	\$ 15,615	\$ (535)	\$ 26,877	\$ -	\$ 530	\$ 187	\$ 103	\$ -	\$ (2,027)	\$ 24,501
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,783
Treasurer	\$ -	\$ -	\$ (6,044)	\$ 124,337	\$ -	\$ 449	\$ 195,473	\$ -	\$ -	\$ 30,959
Insurance	\$ -	\$ -	\$ 39,984	\$ -	\$ -	\$ -	\$ -	\$ 8,113,846	\$ -	\$ (14,197)
Commerce	\$ 115,154	\$ (7,031)	\$ 93,795	\$ -	\$ 3,665	\$ 1,521	\$ 60,911	\$ -	\$ 873,574	\$ 323,333
Natural Resources	\$ 838,102	\$ (5,573)	\$ 155,963	\$ -	\$ 34,171	\$ 6,000	\$ 118	\$ -	\$ 13,621	\$ 42,784
Justice	\$ 72,365	\$ (9,651)	\$ 57,976	\$ -	\$ 1,499	\$ 1,479	\$ -	\$ -	\$ 372,804	\$ 85,349
General Assembly	\$ 12,137	\$ -	\$ (4,840)	\$ -	\$ 1,915	\$ -	\$ -	\$ -	\$ -	\$ 12,539
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,388	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 1,770,844	\$ (58,336)	\$ 343,874	\$ -	\$ 54,553	\$ 20,915	\$ 45,548	\$ -	\$ -	\$ 7,335
Lt. Governor	\$ 1,224	\$ (47)	\$ 6,069	\$ -	\$ (18)	\$ 17	\$ -	\$ -	\$ -	\$ 8,482
Secretary of State	\$ 49,372	\$ (1,783)	\$ 60,330	\$ -	\$ 1,899	\$ 521	\$ -	\$ -	\$ 47,867	\$ 30,358
Public Instruction	\$ 316,405	\$ (14,331)	\$ 416,145	\$ -	\$ 28,930	\$ 3,245	\$ 563,104	\$ -	\$ 406,924	\$ 95,141
Agriculture	\$ 835,078	\$ (20,195)	\$ 607,055	\$ -	\$ 55,015	\$ 5,984	\$ 29,506	\$ -	\$ (8,680)	\$ 29,972
Labor	\$ 89,993	\$ (3,395)	\$ 80,460	\$ -	\$ 2,869	\$ 1,028	\$ 987	\$ -	\$ 23,489	\$ 8,721
Transportation	\$ 4,406,091	\$ (216,219)	\$ 434,525	\$ -	\$ 11	\$ 32,663	\$ 206,364	\$ -	\$ 27,245	\$ 147,090
Environmental Quality	\$ 329,720	\$ (33,356)	\$ 408,904	\$ -	\$ 13,475	\$ 4,009	\$ 246,823	\$ -	\$ 124,865	\$ 247,976
Wildlife Resources	\$ 281,183	\$ (6,430)	\$ 190,108	\$ -	\$ 21,351	\$ 1,922	\$ 40,135	\$ -	\$ -	\$ 7,425
Division of Employment Security	\$ 132,774	\$ (15,490)	\$ 2,206	\$ -	\$ -	\$ 3,654	\$ 47,055	\$ -	\$ (2,027)	\$ -
Revenue	\$ 380,945	\$ (13,959)	\$ 83,940	\$ -	\$ 8,936	\$ 4,179	\$ 397,871	\$ -	\$ 141,306	\$ 35,101
Department of Public Safety	\$ 7,682,302	\$ (199,264)	\$ 861,400	\$ -	\$ 399,086	\$ 73,012	\$ 889,423	\$ -	\$ 27,292	\$ 529,774
DHHS Admin	\$ 171,310	\$ (7,187)	\$ 196,972	\$ -	\$ 9,383	\$ 2,419	\$ 1,037,232	\$ -	\$ 1,446,323	\$ 20,913
DHHS Aging	\$ 49,779	\$ (559)	\$ 64,170	\$ -	\$ 5,908	\$ 213	\$ (9,203)	\$ -	\$ -	\$ 2,242
DHHS Disability Determination	\$ 940,472	\$ (5,033)	\$ 13,477	\$ -	\$ 135,306	\$ 1,828	\$ -	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 954,305	\$ (2,122)	\$ 420,170	\$ -	\$ 164,998	\$ 759	\$ 32,213	\$ -	\$ -	\$ (40,218)
DHHS Social Services	\$ 125,716	\$ (2,769)	\$ 71,592	\$ -	\$ 7,561	\$ 1,158	\$ 592,071	\$ -	\$ 1,470,102	\$ 23,951
DHHS Medical Assistance	\$ 108,231	\$ (2,825)	\$ 71,199	\$ -	\$ 5,071	\$ 1,144	\$ 136,515	\$ -	\$ -	\$ 16,707
DHHS Blind Services	\$ 129,805	\$ (2,668)	\$ 91,786	\$ -	\$ 11,538	\$ 937	\$ (22,506)	\$ -	\$ -	\$ 15,251
DHHS Facility Services	\$ 157,788	\$ (4,591)	\$ 100,533	\$ -	\$ 6,502	\$ 1,768	\$ 24,031	\$ -	\$ -	\$ 113,300
DHHS ARC Black Mountain	\$ 41,506	\$ (1,531)	\$ 496	\$ -	\$ 2	\$ 565	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ 24,357	\$ (1,236)	\$ 2,728	\$ -	\$ 4	\$ 366	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ 31,238	\$ (1,285)	\$ 2,464	\$ -	\$ -	\$ 441	\$ -	\$ -	\$ -	\$ -
DHHS Special Care	\$ 106,600	\$ (4,205)	\$ 3,516	\$ -	\$ 65	\$ 1,503	\$ -	\$ -	\$ -	\$ 82
DHHS Black Mountain	\$ 85,038	\$ (3,824)	\$ 4,478	\$ -	\$ 74	\$ 1,234	\$ -	\$ -	\$ -	\$ -
DHHS Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Gov Morehead	\$ -	\$ -	\$ (887)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
DHHS Dix Hospital	\$ (199)	\$ -	\$ 3,055	\$ -	\$ (50)	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ 257,442	\$ (11,194)	\$ 28,305	\$ -	\$ 223	\$ 3,733	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2018

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records
DHHS Cherry Hospital	\$ 253,395	\$ (8,595)	\$ 64,267	\$ -	\$ 3,532	\$ 3,235	\$ 8,782	\$ -	\$ -	\$ -
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 203,109	\$ (8,652)	\$ 27,528	\$ -	\$ 528	\$ 2,900	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ 124,058	\$ (7,865)	\$ 3,552	\$ -	\$ (49)	\$ 2,056	\$ -	\$ -	\$ -	\$ -
DHHS Murdoch	\$ 334,002	\$ (14,554)	\$ 9,812	\$ -	\$ 1,080	\$ 4,801	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ 292,415	\$ (12,613)	\$ 28,600	\$ -	\$ 1,732	\$ 4,136	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ 388,661	\$ (7,683)	\$ 54,431	\$ -	\$ 47,014	\$ 2,855	\$ 118,574	\$ -	\$ -	\$ 4,121
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,307
DHHS Child Development	\$ 85,926	\$ (2,336)	\$ 15,266	\$ -	\$ 4,882	\$ 834	\$ 47,733	\$ -	\$ -	\$ 1,206
DHHS Health Services	\$ 560,196	\$ (14,698)	\$ 354,078	\$ -	\$ 33,971	\$ 5,420	\$ (92,025)	\$ -	\$ -	\$ 246,822
DHHS Health Benefits	\$ 3,886	\$ 14	\$ -	\$ -	\$ 88	\$ 28	\$ -	\$ -	\$ -	\$ -
DHHS Educ Services	\$ 24	\$ -	\$ 3,024	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ 340,412	\$ (15,908)	\$ 15,936	\$ -	\$ 350	\$ 5,035	\$ -	\$ -	\$ -	\$ -
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ -	\$ -	\$ 139,197	\$ -	\$ -	\$ 1,041	\$ 222,081	\$ -	\$ 31,598	\$ 1,969
UNC Chapel Hill	\$ -	\$ -	\$ 238,722	\$ -	\$ -	\$ 21,098	\$ 79,496	\$ -	\$ -	\$ 14
UNC Greensboro	\$ -	\$ -	\$ 46,377	\$ -	\$ -	\$ 3,692	\$ 29,979	\$ -	\$ -	\$ 2,638
UNC Charlotte	\$ -	\$ -	\$ 61,195	\$ -	\$ -	\$ 5,448	\$ 33,113	\$ -	\$ -	\$ 1,805
UNC Asheville	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 1,083	\$ 5,976	\$ -	\$ -	\$ (41)
UNC Wilmington	\$ -	\$ -	\$ 314,472	\$ -	\$ -	\$ 3,255	\$ 6,274	\$ -	\$ -	\$ 2,829
Appalachian State	\$ -	\$ -	\$ (18,746)	\$ -	\$ -	\$ 3,969	\$ (52,855)	\$ -	\$ -	\$ 484
Winston Salem State	\$ -	\$ -	\$ 11,808	\$ -	\$ -	\$ 1,601	\$ (23,720)	\$ -	\$ -	\$ 6
Pembroke State	\$ -	\$ -	\$ 20,847	\$ -	\$ -	\$ 1,363	\$ 20,257	\$ -	\$ -	\$ -
North Carolina State	\$ -	\$ -	\$ 171,448	\$ -	\$ -	\$ 18,276	\$ (1,287)	\$ -	\$ -	\$ 2,038
School of Arts	\$ -	\$ -	\$ 29,250	\$ -	\$ -	\$ 824	\$ 9,549	\$ -	\$ -	\$ -
N.C. A&T University	\$ -	\$ -	\$ 39,146	\$ -	\$ -	\$ 2,794	\$ 138,067	\$ -	\$ -	\$ -
Elizabeth City State	\$ -	\$ -	\$ 25,719	\$ -	\$ -	\$ 626	\$ (42,236)	\$ -	\$ -	\$ -
N.C. Central University	\$ -	\$ -	\$ 45,400	\$ -	\$ -	\$ 1,651	\$ 11,050	\$ -	\$ -	\$ -
Fayetteville State	\$ -	\$ -	\$ (45,625)	\$ -	\$ -	\$ 1,409	\$ 59,452	\$ -	\$ -	\$ -
W. Carolina University	\$ -	\$ -	\$ 51,400	\$ -	\$ -	\$ 2,233	\$ 32,144	\$ -	\$ -	\$ -
E. Carolina University	\$ -	\$ -	\$ 82,452	\$ -	\$ -	\$ 11,358	\$ (5,754)	\$ -	\$ -	\$ 2,486
Community Colleges	\$ 56,274	\$ (1,893)	\$ 48,272	\$ -	\$ 2,140	\$ 546	\$ 352,362	\$ -	\$ -	\$ 16,024
N.C. Memorial Hospital	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,038	\$ -	\$ -	\$ 18
School of Science/Math	\$ 74,641	\$ (2,473)	\$ 134,190	\$ -	\$ 2,625	\$ 965	\$ 18,924	\$ -	\$ -	\$ 190
N.C. Housing Finance Agency	\$ 15	\$ -	\$ (7,386)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,953
Veteran Affairs	\$ 23,054	\$ 76	\$ 77,170	\$ -	\$ 660	\$ 322	\$ -	\$ -	\$ -	\$ 760
DIT	\$ 167,199	\$ (4,381)	\$ 115,028	\$ -	\$ 15,569	\$ 1,644	\$ 835,100	\$ -	\$ -	\$ 432
Juvenile Justice	\$ (311,066)	\$ (12,586)	\$ -	\$ -	\$ (20,780)	\$ (908)	\$ -	\$ -	\$ -	\$ (37,343)
All Other	\$ 15,693	\$ (792)	\$ 29,093	\$ -	\$ (2,276)	\$ 291	\$ 926,897	\$ -	\$ 377,796	\$ 116,237
TOTAL:	\$ 23,304,713	\$ (781,480)	\$ 7,533,572	\$ 124,337	\$ 1,065,540	\$ 294,984	\$ 8,045,996	\$ 8,113,846	\$ 5,372,072	\$ 2,206,979

**STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2018**

EXHIBIT A

	State Health Benefits	Attorney General	State Construction	Information Tech Fund	Schedule of Section II Over/Under	Total Fixed 2016 Costs
Motor Fleet Mgt	\$ (55)	\$ -	\$ -	\$ (196)	\$ 20,698	\$ 1,631,936
State Parking	\$ (27)	\$ -	\$ -	\$ (4)	\$ -	\$ 255,976
Non-Public Educ	\$ (7)	\$ -	\$ -	\$ (1)	\$ -	\$ 53,899
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,265
Administration	\$ (119)	\$ -	\$ (378,452)	\$ (76)	\$ 561	\$ (181,055)
Governor	\$ (107)	\$ (1,104)	\$ -	\$ (163)	\$ 474,049	\$ 894,220
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,783
Treasurer	\$ (232)	\$ -	\$ -	\$ -	\$ -	\$ 360,894
Insurance	\$ -	\$ -	\$ (271,442)	\$ -	\$ -	\$ 7,868,191
Commerce	\$ (935)	\$ 9,716	\$ 25,758	\$ (949)	\$ 62,772	\$ 2,171,860
Natural Resources	\$ (2,545)	\$ (1,092)	\$ 303,118	\$ (412)	\$ 16,660	\$ 11,888,401
Justice	\$ (1,047)	\$ 502,241	\$ 49,361	\$ (307)	\$ 3,242	\$ (1,998,642)
General Assembly	\$ -	\$ -	\$ 12,405	\$ (17)	\$ 4,452	\$ 97,011
Judicial	\$ -	\$ -	\$ -	\$ -	\$ 2,936	\$ 1,325,098
Admin Office of the Courts	\$ (11,052)	\$ 9,866	\$ -	\$ (336)	\$ 40,157	\$ 2,928,886
Lt. Governor	\$ (11)	\$ -	\$ -	\$ (4)	\$ 44	\$ 36,443
Secretary of State	\$ (297)	\$ (37,746)	\$ -	\$ (30)	\$ 467	\$ 433,071
Public Instruction	\$ (1,805)	\$ -	\$ 174,635	\$ (4,265)	\$ 34,010	\$ 4,328,667
Agriculture	\$ (3,207)	\$ 6,895	\$ 265,841	\$ (333)	\$ 55,000	\$ 3,917,913
Labor	\$ (574)	\$ 540,093	\$ -	\$ (121)	\$ 104	\$ 1,418,645
Transportation	\$ (18,183)	\$ 133,499	\$ 727,963	\$ (6,144)	\$ 788,134	\$ 8,050,931
Environmental Quality	\$ (2,807)	\$ 2,386	\$ 164,641	\$ (937)	\$ 63,131	\$ 1,592,477
Wildlife Resources	\$ (1,031)	\$ 5,523	\$ 168,057	\$ -	\$ 6,280	\$ 925,521
Division of Employment Security	\$ (2,038)	\$ -	\$ (1,811)	\$ (1,139)	\$ 1,805	\$ 281,510
Revenue	\$ (2,208)	\$ 442,093	\$ 2,668	\$ (1,417)	\$ 14,635	\$ 3,946,530
Department of Public Safety	\$ (37,157)	\$ -	\$ 363,525	\$ (3,638)	\$ 342,276	\$ 14,620,063
DHHS Admin	\$ (1,330)	\$ 15,488	\$ -	\$ (5,726)	\$ 2,682	\$ 3,223,890
DHHS Aging	\$ (118)	\$ (2,427)	\$ -	\$ -	\$ 151	\$ 117,384
DHHS Disability Determination	\$ (985)	\$ -	\$ -	\$ -	\$ 8,812	\$ 1,152,995
DHHS Mental Health	\$ (416)	\$ 5,586	\$ 6,904	\$ -	\$ 1,400	\$ 2,059,858
DHHS Social Services	\$ (605)	\$ 46,518	\$ -	\$ -	\$ 19,724	\$ 1,886,213
DHHS Medical Assistance	\$ (606)	\$ 88,529	\$ -	\$ -	\$ 3,305	\$ 465,972
DHHS Blind Services	\$ (514)	\$ (767)	\$ -	\$ -	\$ 2,037	\$ 383,408
DHHS Facility Services	\$ (946)	\$ 39,938	\$ -	\$ -	\$ 6,014	\$ 503,109
DHHS ARC Black Mountain	\$ (303)	\$ -	\$ 9,027	\$ -	\$ 740	\$ 70,529
DHHS ARC Butner	\$ (206)	\$ -	\$ 2,027	\$ -	\$ 773	\$ 40,829
DHHS ARC Greenville	\$ (242)	\$ -	\$ 17,689	\$ -	\$ 276	\$ 69,961
DHHS Special Care	\$ (803)	\$ -	\$ 18,432	\$ -	\$ 655	\$ 188,204
DHHS Black Mountain	\$ (683)	\$ -	\$ (3,483)	\$ -	\$ 223	\$ 122,715
DHHS Deaf School	\$ -	\$ -	\$ 11,559	\$ -	\$ 339	\$ 18,057
DHHS Gov Morehead	\$ -	\$ -	\$ 6,752	\$ -	\$ 278	\$ 76,776
DHHS Dix Hospital	\$ -	\$ -	\$ 24,113	\$ -	\$ 76	\$ 34,620
DHHS Broughton Hospital	\$ (2,008)	\$ (1,653)	\$ 207,193	\$ -	\$ 722	\$ 612,175

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2018

EXHIBIT A

	State Health Benefits	Attorney General	State Construction	Information Tech Fund	Schedule of Section II Over/Under	Total Fixed 2016 Costs
DHHS Cherry Hospital	\$ (1,686)	\$ (1,763)	\$ 80,003	\$ -	\$ 1,554	\$ 530,227
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,506
DHHS W. Carolina	\$ (1,557)	\$ -	\$ 95,444	\$ -	\$ 1,131	\$ 422,119
DHHS O'Berry	\$ (1,203)	\$ -	\$ 10,938	\$ -	\$ 740	\$ 199,005
DHHS Murdoch	\$ (2,594)	\$ -	\$ 10,934	\$ -	\$ 1,665	\$ 525,216
DHHS Caswell	\$ (2,237)	\$ -	\$ 15,931	\$ -	\$ 329	\$ 473,442
DHHS Vocational Rehab	\$ (1,518)	\$ (2,241)	\$ (14,210)	\$ -	\$ 6,738	\$ 690,446
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ 4,305
DHHS Child Development	\$ (459)	\$ 11,045	\$ (18)	\$ -	\$ 4,141	\$ 195,353
DHHS Health Services	\$ (2,892)	\$ 7,985	\$ 356	\$ -	\$ 76,098	\$ 4,977,472
DHHS Health Benefits	\$ (16)	\$ -	\$ -	\$ -	\$ 6	\$ 5,630
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,050
DHHS Central Regional Hospital	\$ (2,760)	\$ (1,583)	\$ 12,483	\$ -	\$ 4,435	\$ 521,992
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ (563)	\$ 33,853	\$ 12,760	\$ (14)	\$ 7,431	\$ 516,260
UNC Chapel Hill	\$ (11,728)	\$ -	\$ 616,972	\$ (16)	\$ 24,167	\$ 1,874,048
UNC Greensboro	\$ (2,002)	\$ -	\$ 298,229	\$ (2)	\$ 7,960	\$ 558,785
UNC Charlotte	\$ (2,894)	\$ -	\$ 222,934	\$ (12)	\$ 18,806	\$ 615,733
UNC Asheville	\$ (561)	\$ -	\$ 66,371	\$ (16)	\$ 6,494	\$ 178,214
UNC Wilmington	\$ (1,739)	\$ -	\$ 59,573	\$ (1)	\$ 45,527	\$ 590,287
Appalachian State	\$ (2,153)	\$ -	\$ 264,787	\$ (132)	\$ 21,688	\$ 384,672
Winston Salem State	\$ (906)	\$ -	\$ 62,502	\$ (22)	\$ 5,736	\$ 114,584
Pembroke State	\$ (732)	\$ -	\$ 119,884	\$ (16)	\$ 2,618	\$ 226,890
North Carolina State	\$ (9,276)	\$ -	\$ 480,559	\$ (22)	\$ 85,492	\$ 1,550,321
School of Arts	\$ (429)	\$ -	\$ 22,358	\$ (29)	\$ 4,908	\$ 104,661
N.C. A&T University	\$ (1,485)	\$ -	\$ 32,714	\$ (74)	\$ 5,480	\$ 361,674
Elizabeth City State	\$ (370)	\$ -	\$ 34,306	\$ (10)	\$ 7,609	\$ 55,216
N.C. Central University	\$ (1,000)	\$ -	\$ 80,627	\$ (138)	\$ 15,609	\$ 223,588
Fayetteville State	\$ (751)	\$ -	\$ 77,780	\$ (35)	\$ 4,565	\$ 154,206
W. Carolina University	\$ (1,228)	\$ -	\$ 206,976	\$ (11)	\$ 5,898	\$ 415,987
E. Carolina University	\$ (6,047)	\$ -	\$ 485,360	\$ (23)	\$ 27,064	\$ 1,042,730
Community Colleges	\$ (302)	\$ -	\$ 565,160	\$ (289)	\$ 12,803	\$ 3,199,048
N.C. Memorial Hospital	\$ -	\$ 11,394	\$ 112,342	\$ (16)	\$ 296,241	\$ 589,648
School of Science/Math	\$ (525)	\$ -	\$ (2,665)	\$ (5)	\$ 1,073	\$ 263,544
N.C. Housing Finance Agency	\$ -	\$ (387)	\$ -	\$ -	\$ 29	\$ (776)
Veteran Affairs	\$ (126)	\$ -	\$ 98,054	\$ -	\$ 115	\$ 757,983
DIT	\$ (876)	\$ 9,165	\$ 2,321	\$ (3,256)	\$ 5,772	\$ 847,574
Juvenile Justice	\$ (275)	\$ -	\$ (50,925)	\$ -	\$ -	\$ (535,748)
All Other	\$ (161)	\$ 1,444,049	\$ 16,705	\$ (2,195)	\$ 29,164	\$ 5,681,951
TOTAL:	\$ (158,260)	\$ 3,315,099	\$ 6,004,025	\$ (32,549)	\$ 2,718,704	\$ 113,911,367