



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation
Central States Field Office
1301 Young Street, Suite 732
Dallas, TX 75202
PHONE: (214) 767-3261
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RECEIVED
APR 22 2013

March 25, 2013

Mr. David T. McCoy
State Controller
State of North Carolina
Office of the State Controller
3512 Bush Street
Raleigh, NC 27609-7509

Dear Mr. McCoy:

The enclosed Cost Allocation Agreement approves the State of North Carolina Statewide Central Services Cost Allocations (SWCAP) for the fiscal year ending June 30, 2013. Any variances resulting from the difference between the amounts cited as fixed in the Agreement and the actual experience for the fiscal year ending June 30, 2013 will be adjusted in accordance with the terms of the Cost Allocation Agreement.

The approved Central Service Costs contained in the Agreement may be considered as part of the operating costs of the various State Departments and Agencies in which federally supported programs are conducted for the fiscal year beginning July 1, 2012. The indirect cost rate proposals for those departments allocating costs to Federal programs should clearly identify the adjustments made to segregate costs between direct and indirect, and to properly reflect those costs normally billed and those included in the State-wide Cost Allocation.

During our review of the Section II billed central services, several cost issues were discussed and additional information requested. Several items still require further clarification before our review can be completed. To avoid further delay, we are approving Section II Central Services with the exception of the outstanding issue from the FY2011 current issue concerning the States unallowable transfer of funds out of the State Property Fire Insurance Fund (\$2,828,000), the Motor Fleet Management Fund (\$46,088,000) and the Information Technology Services Fund (\$16,874,000 Computing Services, and \$10,642,000 State Telecommunications Services). Based on OMB Circular A-87, DCA will be requesting that the State determine the Federal Share for the purpose of reimbursement. This will be requested in a separate letter to the State. Until our review and approval of the billed services is complete, their costs allocated are not final and may be adjusted subsequent to the review of additional information.

We have not received any information for state employee retirement and health insurance for Fiscal Year Ending (FYE) June 30, 2011. Required reporting for Section II includes all billed central services including internal service funds, self-insurance funds, and fringe benefit funds regardless of treatment in the State's Consolidated Annual Financial Report (CAFR). Section II for FYE 6/30/2011 will not be finalized until we have confirmed that we have received all required information and reviewed it. We are issuing this agreement so state departments and agencies will not be delayed using Section I information for preparation of their Federal cost claims.

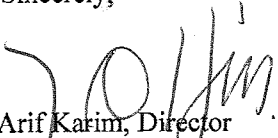
Mr. McCoy
March 25, 2013
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Our review also included an inquiry of the Commonwealth's universities and state agencies share of the interest incurred by the state to service the General Obligation Bonds. It was determined that the total interest expense for the universities and the state agencies combined were \$110,002,368 for the fiscal year ending June 30, 2011.

Enclosed are the original and one copy of the Cost Allocation Agreement. Please sign both copies and return the original to this office at your earliest convenience, retaining the copy for your file.

A State-Wide Cost Allocation Plan, together with required supporting information, must be submitted to this office each fiscal year in which your organization allocates or bills costs under grants and contracts awarded by the Federal Government. Your next cost allocation plan for the fiscal year ending June 30, 2014 based on your actual costs of fiscal year ending June 30, 2012 was due by December 31, 2012.

Sincerely,


for Arif Karim, Director
Division of Cost Allocation
Central States Field Office

Enclosure

STATE AND LOCAL GOVERNMENT COST ALLOCATION AGREEMENT

EIN: #1561310675

Date: March 25, 2013

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

FILING REF.: The Preceding
Agreement was dated
February 28, 2012

SECTION I: ALLOCATED COSTS

The central service costs listed in Schedule A, attached, are approved on a Fixed basis and may be included as part of the State/local departments and agencies during the fiscal year ending June 30, 2013 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

The bond interest cost listed in Exhibit A, attached, are approved as a supplement to the SWCAP and may be included as a part of the operating costs of the related colleges and universities, and state agencies during the fiscal year ended June 30, 2013 for further allocation to Federal grants and contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

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

I/S Fund Name

1. Workers Compensation
2. State Property Fire Insurance
3. Motor Fleet Management
4. Mail Services
5. Temporary Solutions
6. Computing Services
7. State Telecommunications Service
8. Surplus Property

SECTION III: CONDITIONS

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

- A. **LIMITATIONS:** (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality, which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (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 that was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. **ACCOUNTING CHANGES:** This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior

approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowance?

- C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. **BILLED COSTS:** Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. **USE BY OTHER FEDERAL AGENCIES:** This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.
- F. **SPECIAL REMARKS:** All Section II required reporting including all billed central services, including but not limited to, internal service funds, self-insurance funds, and fringe benefit funds remain open for FYE 6/30/2011 until all such services are identified, reported, and reviewed.

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

BY THE STATE/LOCALITY:

EIN: #1561310675

State of North Carolina

(State/Locality)

David T. McCoy
(Signature)

DAVID T. MCCOY
(Name)

State Controller
(Title)

April 23, 2013
(Date)

BY THE COGNIZANT AGENCY ON BEHALF OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

(Agency)

Arif Karim
(Signature)

Arif Karim
(Name)

Director
Division of Cost Allocation
(Title)

March 25, 2013

(Date)

DHHS Representative: Jill Wilson
Telephone: (301) 492-4881

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Building Use Allowance	Secretary of Admin	DOA Fiscal Management	DOA Personnel	Management Information Services	Central Mail Service
Mailroom/Supply Store	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Planning Office	\$ (6,758)	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ (185)	\$ 64,749	\$ -	\$ 23,102	\$ -	\$ -
Motor Fleet Mgt.	\$ (14,775)	\$ 103,575	\$ 130,335	\$ 37,077	\$ 48,221	\$ -
State Parking	\$ 1,860	\$ 51,012	\$ 2,284	\$ 18,986	\$ 12,295	\$ -
Non-Public Educ	\$ 1,764	\$ 21,751	\$ 6,410	\$ 8,033	\$ 11,251	\$ -
Telecommunications	\$ 5,438	\$ 29,370	\$ 15,816	\$ 10,379	\$ 21,543	\$ -
St Building Comm	\$ -	\$ -	\$ (737)	\$ -	\$ -	\$ -
Administration	\$ 26,807	\$ 399,652	\$ 709,815	\$ 139,249	\$ 146,870	\$ -
Governor	\$ 36,327	\$ -	\$ -	\$ -	\$ -	\$ 3,211
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,875
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,650
Commerce	\$ 300,943	\$ -	\$ -	\$ -	\$ -	\$ 13,507
Cultural Resources	\$ 78,120	\$ -	\$ -	\$ -	\$ -	\$ 1,744
Justice	\$ 435,447	\$ -	\$ -	\$ -	\$ -	\$ 265
General Assembly	\$ 222,153	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	\$ 10,990	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ 441
Lt. Governor	\$ 3,147	\$ -	\$ -	\$ -	\$ -	\$ 967
Secretary of State	\$ 108,275	\$ -	\$ -	\$ -	\$ -	\$ 26,097
Public Instruction	\$ 472,599	\$ -	\$ -	\$ -	\$ -	\$ 33,348
Agriculture	\$ 326,816	\$ -	\$ -	\$ -	\$ -	\$ 296
Labor	\$ 137,922	\$ -	\$ -	\$ -	\$ -	\$ 64,857
Transportation	\$ 127,784	\$ -	\$ -	\$ -	\$ -	\$ 62,893
Environment/Natural Resources	\$ 1,008,994	\$ -	\$ -	\$ -	\$ -	\$ 29,365
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ 2,651	\$ 36,382
Correction	\$ 18,520	\$ -	\$ -	\$ -	\$ -	\$ -
Employment Security Comm	\$ 21,431	\$ -	\$ -	\$ -	\$ -	\$ 6,232
Revenue	\$ 708,846	\$ -	\$ -	\$ -	\$ -	\$ 9,211
Crime Control/Public Safety	\$ 102,908	\$ -	\$ -	\$ -	\$ -	\$ 39,047
DHHS Admin	\$ 8,369	\$ -	\$ -	\$ -	\$ -	\$ 1,329
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,377
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,990
DHHS Mental Health	\$ 16,196	\$ -	\$ -	\$ -	\$ -	\$ 25,268
DHHS Social Services	\$ 32,860	\$ -	\$ -	\$ -	\$ -	\$ 22,176
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,635
DHHS Blind Services	\$ 62,859	\$ -	\$ -	\$ -	\$ -	\$ 27,316
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Longleaf (Special Care)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,107
DHHS Gov Morehead	\$ 29,452	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Building Use Allowance	Secretary of Admin	DOA Fiscal Management	DOA Personnel	Management Information Services	Central Mail Service
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina (Riddle)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,165
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,503
DHHS Health Services	\$ 141,881	\$ -	\$ -	\$ -	\$ -	\$ 64,845
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Econ Recov & Invest	\$ 4,064	\$ -	\$ -	\$ -	\$ -	\$ -
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,638
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Carolina State	\$ 1,239	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 67,524	\$ -	\$ -	\$ -	\$ -	\$ 6,110
N.C. Memorial Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITS	\$ 2,079,862	\$ -	\$ -	\$ -	\$ -	\$ 3,864
Juvenile Justice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,351
All Other	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ 396
TOTAL:	\$ 6,579,892	\$ 670,109	\$ 863,923	\$ 236,826	\$ 142,831	\$ 694,458

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	State Personnel	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office	Controller - Special
Mailroom/Supply Store	\$ -	\$ -	\$ (10,973)	\$ -	\$ 25,808	\$ 2,704
State Planning Office	\$ -	\$ (79)	\$ (59,339)	\$ -	\$ -	\$ -
Landscaping	\$ 1,571	\$ (2)	\$ (4,195)	\$ -	\$ 33,888	\$ (527)
Motor Fleet Mgt	\$ 2,572	\$ 380	\$ (73)	\$ -	\$ 4,832	\$ (5,576)
State Parking	\$ 1,270	\$ 34	\$ 19,710	\$ -	\$ 5,526	\$ (1,112)
Non-Public Educ	\$ 561	\$ 56	\$ 15,905	\$ -	\$ 8,149	\$ 7
Telecommunications	\$ 715	\$ 117	\$ 40,729	\$ -	\$ 46,437	\$ 2,836
St Building Comm	\$ -	\$ -	\$ -	\$ -	\$ 175,320	\$ 18,366
Administration	\$ 12,926	\$ 1,073	\$ 257,448	\$ -	\$ (90,523)	\$ (38,853)
Governor	\$ 6,095	\$ 767	\$ 269,591	\$ -	\$ 23,193	\$ (3,076)
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ 16,582	\$ -	\$ -	\$ 16,363	\$ 35,030	\$ (10,613)
Insurance	\$ 28,049	\$ -	\$ -	\$ 30,668	\$ 60,326	\$ (16,917)
Commerce	\$ 60,616	\$ 67,469	\$ 368,807	\$ 38,416	\$ 223,485	\$ (36,727)
Cultural Resources	\$ 65,059	\$ 14,836	\$ 7,883,202	\$ 9,556	\$ 208,016	\$ (58,310)
Justice	\$ 75,085	\$ 6,369	\$ 4,089,635	\$ 25,087	\$ 204,596	\$ (59,098)
General Assembly	\$ -	\$ 3,092	\$ (930,428)	\$ 114	\$ 8,583	\$ -
Judicial	\$ -	\$ 1,152	\$ 934,415	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 533,485	\$ 4,317	\$ 19,075	\$ (163)	\$ 1,356,365	\$ (362,754)
Lt. Governor	\$ 984	\$ 84	\$ 26,203	\$ 6	\$ 2,587	\$ (575)
Secretary of State	\$ 16,538	\$ 636	\$ 117,861	\$ 3,089	\$ 41,567	\$ (10,089)
Public Instruction	\$ 87,269	\$ 4,874	\$ 861,749	\$ 757,291	\$ 381,746	\$ (44,051)
Agriculture	\$ 158,580	\$ 49,588	\$ 320,927	\$ 14,673	\$ 629,614	\$ (71,118)
Labor	\$ 30,499	\$ 652	\$ 434,388	\$ 3,805	\$ 74,150	\$ (21,571)
Transportation	\$ 999,672	\$ 80,779	\$ 41,045	\$ 210,604	\$ 4,355,550	\$ (1,518,133)
Environment/Natural Resources	\$ 229,112	\$ (917,514)	\$ 3,161,745	\$ 59,032	\$ 767,293	\$ (285,020)
Wildlife Resources	\$ 49,482	\$ (3,003)	\$ -	\$ 17,161	\$ 162,480	\$ (42,515)
Correction	\$ 1,641,628	\$ 125,677	\$ 278,122	\$ 222,480	\$ 4,589,013	\$ (1,071,839)
Employment Security Comm	\$ 145,061	\$ 2,506	\$ 2,363	\$ 7,355	\$ 610,417	\$ (76,084)
Revenue	\$ 104,391	\$ 2,842	\$ 1,365,702	\$ (18,042)	\$ 269,018	\$ (111,283)
Crime Control/Public Safety	\$ 234,587	\$ 25,807	\$ 864,448	\$ 21,383	\$ 707,373	\$ (175,621)
DHHS Admin	\$ 49,927	\$ 210	\$ 15,622	\$ 88,935	\$ 111,019	\$ (58,981)
DHHS Aging	\$ 4,287	\$ 60	\$ -	\$ -	\$ 48,791	\$ (2,720)
DHHS Disability Determination	\$ 55,642	\$ -	\$ -	\$ -	\$ 1,311,189	\$ (25,443)
DHHS Mental Health	\$ (298,290)	\$ 4,872	\$ 27,490	\$ -	\$ 887,817	\$ (12,887)
DHHS Social Services	\$ (468,601)	\$ 659	\$ 61,344	\$ -	\$ 4,688	\$ (51,851)
DHHS Medical Assistance	\$ 27,970	\$ -	\$ -	\$ -	\$ 73,434	\$ (21,868)
DHHS Blind Services	\$ 25,725	\$ 1,678	\$ 87,658	\$ -	\$ 106,383	\$ (15,174)
DHHS Facility Services	\$ 36,640	\$ -	\$ -	\$ -	\$ 90,168	\$ (23,842)
DHHS ARC Black Mountain	\$ 16,726	\$ 940	\$ -	\$ (6,345)	\$ 22,502	\$ (10,714)
DHHS ARC Butler	\$ 14,787	\$ 1,166	\$ -	\$ -	\$ 23,675	\$ (7,003)
DHHS ARC Greenville	\$ 11,703	\$ 769	\$ -	\$ -	\$ 13,855	\$ (8,688)
DHHS Longleaf (Special Care)	\$ 37,112	\$ -	\$ -	\$ (4,512)	\$ 52,281	\$ (22,584)
DHHS Black Mountain	\$ 32,985	\$ -	\$ -	\$ (3,617)	\$ 45,275	\$ (20,921)
DHHS Deaf School	\$ 10,542	\$ 6,972	\$ -	\$ 5,453	\$ 35,343	\$ (32,620)
DHHS Gov Morehead	\$ 7,094	\$ 1,183	\$ 71,772	\$ -	\$ 20,055	\$ (12,793)
DHHS Dix Hospital	\$ (68,237)	\$ 10,364	\$ -	\$ (6,345)	\$ (318,692)	\$ (100,649)
DHHS Broughton Hospital	\$ 86,613	\$ 9,348	\$ -	\$ (3,617)	\$ 99,871	\$ (66,992)
DHHS Cherry Hospital	\$ 58,793	\$ 7,336	\$ -	\$ -	\$ 49,848	\$ (66,241)

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	State Personnel	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office	Controller - Special
DHHS Umstead Hospital	\$ -	\$ 9,303	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina (Riddle)	\$ 68,930	\$ 4,803	\$ -	\$ 6,395	\$ 94,882	\$ (49,606)
DHHS O'Berry	\$ 69,781	\$ 3,984	\$ -	\$ (19,040)	\$ 85,361	\$ (53,571)
DHHS Murdoch	\$ 127,834	\$ 6,182	\$ -	\$ (6,345)	\$ 170,354	\$ (86,034)
DHHS Caswell	\$ 114,553	\$ 8,508	\$ -	\$ (22,658)	\$ 160,853	\$ (77,321)
DHHS Vocational Rehab	\$ 73,172	\$ 812	\$ -	\$ -	\$ 265,822	\$ (48,760)
DHHS Youth Services	\$ (3,455)	\$ -	\$ -	\$ -	\$ (15,676)	\$ (4,847)
DHHS Child Development	\$ 23,283	\$ -	\$ -	\$ -	\$ 78,487	\$ (13,051)
DHHS Health Services	\$ (125,514)	\$ 1,885	\$ 1,484,307	\$ (17,054)	\$ 450,891	\$ (102,705)
DHHS Educ Services	\$ 6,517	\$ -	\$ -	\$ -	\$ 25,550	\$ 1,042
DHHS Central Regional Hospital	\$ 175,899	\$ 5,827	\$ -	\$ -	\$ 380,727	\$ (37,370)
Office of Econ Recov & Invest	\$ 428	\$ 73	\$ 72,960	\$ -	\$ 1,320	\$ 138
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ 10,134	\$ 120,259	\$ -
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ 32,335	\$ 3,928	\$ 6,787	\$ (22,562)	\$ -	\$ -
UNC Chapel Hill	\$ 890,823	\$ 150,317	\$ -	\$ (6,953)	\$ -	\$ -
UNC Greensboro	\$ 105,394	\$ 44,456	\$ -	\$ 4,411	\$ -	\$ -
UNC Charlotte	\$ 153,288	\$ 49,025	\$ -	\$ (18,057)	\$ -	\$ -
UNC Asheville	\$ 28,012	\$ 13,021	\$ -	\$ 3,250	\$ (11,825)	\$ -
UNC Wilmington	\$ 91,917	\$ 25,081	\$ -	\$ 2,623	\$ -	\$ -
Appalachian State	\$ 118,139	\$ 43,770	\$ -	\$ 25,322	\$ -	\$ -
Winston Salem State	\$ 57,861	\$ 13,186	\$ -	\$ 5,578	\$ 21,713	\$ -
Pembroke State	\$ 37,654	\$ 9,712	\$ -	\$ 5,896	\$ (12,533)	\$ -
North Carolina State	\$ 403,563	\$ 133,281	\$ (24,820)	\$ 14,347	\$ -	\$ -
School of Arts	\$ 18,385	\$ 8,726	\$ -	\$ 6,065	\$ 21,857	\$ -
N.C. A&T University	\$ 92,129	\$ 32,342	\$ -	\$ 21,125	\$ 13,296	\$ -
Elizabeth City State	\$ 32,863	\$ 11,238	\$ -	\$ 5,670	\$ 29,733	\$ -
N.C. Central University	\$ 72,065	\$ 23,422	\$ -	\$ (3,904)	\$ 39,845	\$ -
Fayetteville State	\$ 43,489	\$ 13,308	\$ -	\$ 12,802	\$ 22,271	\$ -
W. Carolina University	\$ 74,921	\$ 24,950	\$ -	\$ 8,288	\$ (24,570)	\$ -
E. Carolina University	\$ 325,751	\$ 63,804	\$ -	\$ 127,723	\$ -	\$ -
Community Colleges	\$ 14,642	\$ 851	\$ 569,166	\$ 1,389,168	\$ 46,183	\$ (12,191)
N.C. Memorial Hospital	\$ -	\$ 24,010	\$ -	\$ -	\$ (5)	\$ -
School of Science/Math	\$ 15,546	\$ 3,892	\$ -	\$ 2,341	\$ 51,940	\$ (12,011)
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ -
ITS	\$ 43,848	\$ 2,084	\$ 65,644	\$ (77,326)	\$ 208,843	\$ (28,778)
Juvenile Justice	\$ 130,324	\$ 11,294	\$ -	\$ (11,814)	\$ 369,208	\$ (95,067)
All Other	\$ 21,804	\$ (18,727)	\$ 22,958	\$ (3,464)	\$ 90,581	\$ (17,689)
TOTAL:	\$ 7,260,108	\$ 246,194	\$ 22,838,948	\$ 2,930,791	\$ 20,262,751	\$ (5,199,341)

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Governor's Office-Intergov Affairs	State Budget Office	Treasurer	Banking	Retirement	Auditor
Mailroom/Supply Store	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Planning Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ (50)	\$ -	\$ -	\$ -	\$ 1	\$ -
Motor Fleet Mgt	\$ (75)	\$ -	\$ -	\$ -	\$ 12	\$ -
State Parking	\$ (21)	\$ -	\$ -	\$ -	\$ 27	\$ -
Non-Public Educ	\$ (10)	\$ -	\$ -	\$ -	\$ 10	\$ -
Telecommunications	\$ (25)	\$ -	\$ -	\$ -	\$ (1)	\$ -
St Building Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (360)	\$ 205,202	\$ -	\$ -	\$ 71	\$ 7,538
Governor	\$ (139)	\$ 18,583	\$ -	\$ 878	\$ 70	\$ 87
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,552
Treasurer	\$ (387)	\$ 4,391	\$ (25,748)	\$ -	\$ 183	\$ 443,215
Insurance	\$ (681)	\$ -	\$ -	\$ -	\$ 280	\$ 5,643
Commerce	\$ (1,598)	\$ 83,784	\$ -	\$ 11,541	\$ 734	\$ 135,026
Cultural Resources	\$ (1,517)	\$ 222,902	\$ -	\$ 4,664	\$ 725	\$ 46,280
Justice	\$ (2,081)	\$ 48,476	\$ -	\$ 4,067	\$ 418	\$ -
General Assembly	\$ -	\$ 21,208	\$ -	\$ 642	\$ -	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ (14,425)	\$ 194,282	\$ -	\$ 32,456	\$ 3,431	\$ 527,247
Lt. Governor	\$ (21)	\$ 11,793	\$ -	\$ 62	\$ 15	\$ -
Secretary of State	\$ (404)	\$ 16,254	\$ -	\$ 1,041	\$ 160	\$ 3,820
Public Instruction	\$ (1,505)	\$ 384,964	\$ -	\$ 19,316	\$ 829	\$ 281,294
Agriculture	\$ (2,696)	\$ 761,315	\$ -	\$ 32,962	\$ 3,028	\$ 158,500
Labor	\$ (834)	\$ 131,831	\$ -	\$ 1,731	\$ 184	\$ 87
Transportation	\$ (26,204)	\$ 359,245	\$ -	\$ 6	\$ 7,483	\$ 510,505
Environment/Natural Resources	\$ (7,752)	\$ 414,342	\$ -	\$ 15,052	\$ (203)	\$ 216,146
Wildlife Resources	\$ (1,340)	\$ 122,154	\$ -	\$ 7,336	\$ 314	\$ -
Correction	\$ (40,674)	\$ 319,319	\$ -	\$ 165,179	\$ 15,253	\$ 75,371
Employment Security Comm	\$ (3,057)	\$ 2,130	\$ -	\$ 26	\$ 2,024	\$ 149,249
Revenue	\$ (2,981)	\$ 58,941	\$ -	\$ 2,294	\$ 468	\$ 158,648
Crime Control/Public Safety	\$ (5,864)	\$ 608,240	\$ -	\$ 19,170	\$ 2,114	\$ 69,865
DHHS Admin	\$ (2,305)	\$ 90,592	\$ -	\$ (5,838)	\$ (887)	\$ 218,520
DHHS Aging	\$ (123)	\$ 30,323	\$ -	\$ 7,515	\$ 19	\$ -
DHHS Disability Determination	\$ (1,305)	\$ 12,344	\$ -	\$ 235,823	\$ 605	\$ 87
DHHS Mental Health	\$ (563)	\$ 168,244	\$ -	\$ 171,150	\$ (2)	\$ 7,046
DHHS Social Services	\$ (1,655)	\$ 11,680	\$ -	\$ (940)	\$ (1,962)	\$ 284,991
DHHS Medical Assistance	\$ (941)	\$ 23,542	\$ -	\$ (959)	\$ (52)	\$ 172,169
DHHS Blind Services	\$ (711)	\$ 19,902	\$ -	\$ 7,053	\$ 147	\$ 108,369
DHHS Facility Services	\$ (1,082)	\$ 105,382	\$ -	\$ (2,475)	\$ 122	\$ -
DHHS ARC Black Mountain	\$ (461)	\$ (678)	\$ -	\$ (4,738)	\$ 93	\$ -
DHHS ARC Bufler	\$ (335)	\$ -	\$ -	\$ (3,465)	\$ 177	\$ -
DHHS ARC Greenville	\$ (358)	\$ 113	\$ -	\$ (3,876)	\$ 21	\$ -
DHHS Longleaf (Special Care)	\$ (990)	\$ 1,144	\$ -	\$ (10,061)	\$ 256	\$ -
DHHS Black Mountain	\$ (906)	\$ 2,856	\$ -	\$ (9,168)	\$ 194	\$ -
DHHS Deaf School	\$ (1,056)	\$ -	\$ -	\$ 1,850	\$ (907)	\$ -
DHHS Gov Morehead	\$ (439)	\$ -	\$ -	\$ 305	\$ (268)	\$ -
DHHS Dix Hospital	\$ (2,374)	\$ 3,712	\$ -	\$ (23,992)	\$ (5,771)	\$ -
DHHS Broughton Hospital	\$ (2,734)	\$ 4,109	\$ -	\$ (27,709)	\$ 81	\$ -
DHHS Cherry Hospital	\$ (2,469)	\$ (544)	\$ -	\$ (22,050)	\$ (732)	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Governor's Office-Intergov Affairs	State Budget Office	Treasurer	Banking	Retirement	Auditor
DHHS Umstead Hospital	\$ -	\$ 4,063	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina (Riddle)	\$ (2,067)	\$ 2,439	\$ -	\$ (18,989)	\$ 185	\$ -
DHHS O'Berry	\$ (2,190)	\$ 2,919	\$ -	\$ (21,336)	\$ 66	\$ -
DHHS Murdoch	\$ (3,658)	\$ 4,175	\$ -	\$ (36,488)	\$ 569	\$ -
DHHS Caswell	\$ (3,284)	\$ 947	\$ -	\$ (31,018)	\$ 502	\$ -
DHHS Vocational Rehab	\$ (2,198)	\$ 4,905	\$ -	\$ 12,544	\$ 197	\$ 8,202
DHHS Youth Services	\$ (119)	\$ -	\$ -	\$ (1,238)	\$ (291)	\$ -
DHHS Child Development	\$ (622)	\$ 29,298	\$ -	\$ 2,756	\$ 158	\$ 7,098
DHHS Health Services	\$ (4,476)	\$ 84,214	\$ -	\$ 13,676	\$ (75)	\$ 135,827
DHHS Educ Services	\$ (26)	\$ 38,099	\$ -	\$ 1,509	\$ 233	\$ -
DHHS Central Regional Hospital	\$ (2,640)	\$ -	\$ -	\$ (26,087)	\$ 3,805	\$ -
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amer Rec & Reinv Act Non Charge	\$ -	\$ 147,071	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ (630)	\$ 25,760	\$ -	\$ -	\$ 515	\$ (22,385)
UNC Chapel Hill	\$ (14,073)	\$ 6,060	\$ -	\$ -	\$ 10,259	\$ 418,603
UNC Greensboro	\$ (2,583)	\$ 10,831	\$ -	\$ -	\$ 1,015	\$ 190,489
UNC Charlotte	\$ (3,097)	\$ 24,487	\$ -	\$ -	\$ 2,319	\$ 200,985
UNC Asheville	\$ (785)	\$ 2,293	\$ -	\$ -	\$ 145	\$ 158,100
UNC Wilmington	\$ (2,063)	\$ 106,630	\$ -	\$ -	\$ 1,126	\$ 110,912
Appalachian State	\$ (2,686)	\$ 77,604	\$ -	\$ -	\$ 1,402	\$ 180,204
Winston Salem State	\$ (969)	\$ (6,401)	\$ -	\$ -	\$ 1,124	\$ 203,557
Pembroke State	\$ (798)	\$ 18,184	\$ -	\$ -	\$ 520	\$ 217,250
North Carolina State	\$ (8,295)	\$ 69,933	\$ -	\$ -	\$ 5,903	\$ 183,081
School of Arts	\$ (439)	\$ 6,990	\$ -	\$ -	\$ 192	\$ 174,276
N.C. A&T University	\$ (1,901)	\$ 37,003	\$ -	\$ -	\$ 1,338	\$ 127,522
Elizabeth City State	\$ (600)	\$ (948)	\$ -	\$ -	\$ 578	\$ 310,433
N.C. Central University	\$ (1,316)	\$ 22,091	\$ -	\$ -	\$ 1,261	\$ 517,178
Fayetteville State	\$ (869)	\$ 22,712	\$ -	\$ -	\$ 668	\$ 201,563
W. Carolina University	\$ (1,517)	\$ 9,295	\$ -	\$ -	\$ 1,125	\$ 208,503
E. Carolina University	\$ (6,298)	\$ 18,454	\$ -	\$ -	\$ 5,262	\$ 383,789
Community Colleges	\$ (459)	\$ 38,034	\$ -	\$ 342	\$ 13	\$ 2,948,697
N.C. Memorial Hospital	\$ -	\$ 2,919	\$ -	\$ (4)	\$ -	\$ 279,705
School of Science/Math	\$ (443)	\$ 58,109	\$ -	\$ 1,143	\$ 72	\$ 5,817
N.C. Housing Finance Agency	\$ -	\$ 5,692	\$ -	\$ 18	\$ -	\$ -
ITS	\$ (1,194)	\$ 145,235	\$ -	\$ 12,543	\$ 269	\$ 370,542
Juvenile Justice	\$ (3,680)	\$ 57,787	\$ -	\$ 7,221	\$ 640	\$ 87
All Other	\$ (681)	\$ 184,622	\$ -	\$ 3,125	\$ 30	\$ 607,552
TOTAL:	\$ (212,162)	\$ 5,721,183	\$ (25,748)	\$ 546,765	\$ 69,883	\$ 11,609,842

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Insurance-Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
Mailroom/Supply Store	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Planning Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ -	\$ -	\$ -	\$ (65)	\$ -	\$ -
Motor Fleet Mgt	\$ -	\$ -	\$ -	\$ (93)	\$ -	\$ -
State Parking	\$ -	\$ -	\$ -	\$ (12)	\$ -	\$ -
Non-Public Educ	\$ -	\$ -	\$ -	\$ (7)	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ 2,233	\$ (34)	\$ -	\$ -
St Building Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ 5,569	\$ (439)	\$ -	\$ 1,010,674
Governor	\$ -	\$ -	\$ 6,706	\$ (146)	\$ -	\$ -
Office of Economic Opportunity	\$ -	\$ -	\$ 4,024	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ (409)	\$ -	\$ -
Insurance	\$ 7,363,613	\$ -	\$ -	\$ (743)	\$ -	\$ -
Commerce	\$ -	\$ 124,919	\$ 67,159	\$ (1,703)	\$ -	\$ 11,092
Cultural Resources	\$ -	\$ (1,390)	\$ 5,144	\$ (1,600)	\$ -	\$ 148,859
Justice	\$ -	\$ 52,451	\$ 56,552	\$ (2,528)	\$ -	\$ 42,229
General Assembly	\$ -	\$ -	\$ 4,791	\$ -	\$ -	\$ 3,714
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ -	\$ 3,291	\$ (17,207)	\$ -	\$ -
Lt. Governor	\$ -	\$ -	\$ 860	\$ (20)	\$ -	\$ -
Secretary of State	\$ -	\$ (27,893)	\$ 15,029	\$ (445)	\$ -	\$ -
Public Instruction	\$ -	\$ 50,711	\$ 10,804	\$ (1,521)	\$ -	\$ -
Agriculture	\$ -	\$ 4,696	\$ 4,209	\$ (1,857)	\$ -	\$ 66,415
Labor	\$ -	\$ 5,220	\$ 11,791	\$ (1,001)	\$ 896,766	\$ -
Transportation	\$ -	\$ 3,130	\$ 119,634	\$ (30,541)	\$ 694,789	\$ 176,420
Environment/Natural Resources	\$ -	\$ (121,216)	\$ 129,386	\$ (10,413)	\$ -	\$ 253,184
Wildlife Resources	\$ -	\$ -	\$ 960	\$ (1,602)	\$ -	\$ 53,055
Correction	\$ -	\$ 2,082	\$ 267,330	\$ (45,321)	\$ 2,984,927	\$ 50,947
Employment Security Comm	\$ -	\$ (1,393)	\$ 1,235	\$ (2,907)	\$ -	\$ -
Revenue	\$ -	\$ 4,124	\$ 10,849	\$ (3,693)	\$ 614,493	\$ -
Crime Control/Public Safety	\$ -	\$ (244,470)	\$ 21,197	\$ (6,588)	\$ -	\$ 85,308
DHHS Admin	\$ -	\$ (153,866)	\$ 33,330	\$ (3,569)	\$ 213,914	\$ 8,512
DHHS Aging	\$ -	\$ -	\$ 180	\$ (155)	\$ 79,149	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ (1,366)	\$ -	\$ -
DHHS Mental Health	\$ -	\$ -	\$ 81,032	\$ (750)	\$ 161,758	\$ (4,923)
DHHS Social Services	\$ -	\$ 297,929	\$ 15,205	\$ (3,317)	\$ 852,145	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ 37,316	\$ (1,283)	\$ 271,861	\$ -
DHHS Blind Services	\$ -	\$ -	\$ 9,382	\$ (860)	\$ 24,393	\$ -
DHHS Facility Services	\$ -	\$ -	\$ 510	\$ (1,369)	\$ 393,749	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ (560)	\$ -	\$ 73,040
DHHS ARC Bulner	\$ -	\$ -	\$ -	\$ (344)	\$ -	\$ 21,840
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ (465)	\$ -	\$ (18,132)
DHHS Longleaf (Special Care)	\$ -	\$ -	\$ -	\$ (1,171)	\$ -	\$ 6,220
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ (1,094)	\$ -	\$ (13,256)
DHHS Deaf School	\$ -	\$ -	\$ -	\$ (1,918)	\$ -	\$ 1,639
DHHS Gov Morehead	\$ -	\$ -	\$ -	\$ (736)	\$ -	\$ 20,386
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ (6,442)	\$ -	\$ 41,135
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ (3,596)	\$ 57,821	\$ 5,654
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ (3,699)	\$ 58,571	\$ 21,970

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Insurance-Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,575)
DHHS W. Carolina (Riddle)	\$ -	\$ -	\$ -	\$ (2,640)	\$ -	\$ (9,072)
DHHS O'Berry	\$ -	\$ -	\$ -	\$ (2,876)	\$ -	\$ (11,120)
DHHS Murdoch	\$ -	\$ -	\$ -	\$ (4,532)	\$ -	\$ (12,281)
DHHS Caswell	\$ -	\$ -	\$ -	\$ (4,077)	\$ -	\$ (14,917)
DHHS Vocational Rehab	\$ -	\$ -	\$ 2,559	\$ (2,809)	\$ 16,376	\$ 47,936
DHHS Youth Services	\$ -	\$ -	\$ 310	\$ (326)	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ 478	\$ (735)	\$ 129,059	\$ 808
DHHS Health Services	\$ -	\$ -	\$ 191,404	\$ (5,988)	\$ 240,131	\$ (22,946)
DHHS Educ Services	\$ -	\$ -	\$ 3,200	\$ 97	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ (1,342)	\$ 37,795	\$ 1,614
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ -	\$ (68,264)	\$ 720	\$ (542)	\$ -	\$ 345,314
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ (12,843)	\$ -	\$ (143,188)
UNC Greensboro	\$ -	\$ -	\$ -	\$ (2,853)	\$ -	\$ 175,883
UNC Charlotte	\$ -	\$ -	\$ 699	\$ (2,793)	\$ -	\$ 430,840
UNC Asheville	\$ -	\$ -	\$ 79	\$ (963)	\$ -	\$ 69,223
UNC Wilmington	\$ -	\$ -	\$ 1,366	\$ (2,099)	\$ -	\$ 8,025
Appalachian State	\$ -	\$ -	\$ -	\$ (2,771)	\$ -	\$ 817,756
Winston Salem State	\$ -	\$ -	\$ -	\$ (649)	\$ -	\$ 106,418
Pembroke State	\$ -	\$ -	\$ -	\$ (764)	\$ -	\$ 72,422
North Carolina State	\$ -	\$ -	\$ -	\$ (7,651)	\$ -	\$ 303,533
School of Arts	\$ -	\$ -	\$ -	\$ (474)	\$ -	\$ 665,744
N.C. A&T University	\$ -	\$ -	\$ -	\$ (1,766)	\$ -	\$ 115,858
Elizabeth City State	\$ -	\$ -	\$ -	\$ (470)	\$ -	\$ 80,407
N.C. Central University	\$ -	\$ -	\$ -	\$ (1,031)	\$ -	\$ 43,531
Fayetteville State	\$ -	\$ -	\$ -	\$ (775)	\$ -	\$ 109,280
W. Carolina University	\$ -	\$ -	\$ 139	\$ (1,372)	\$ -	\$ 359,826
E. Carolina University	\$ -	\$ -	\$ -	\$ (5,366)	\$ -	\$ (2,251)
Community Colleges	\$ -	\$ -	\$ 5,386	\$ (604)	\$ -	\$ 610,931
N.C. Memorial Hospital	\$ -	\$ -	\$ -	\$ -	\$ (95,141)	\$ 101,006
School of Science/Math	\$ -	\$ -	\$ -	\$ (548)	\$ -	\$ 159,483
N.C. Housing Finance Agency	\$ -	\$ -	\$ 11,539	\$ -	\$ -	\$ -
ITS	\$ -	\$ -	\$ 290	\$ (1,430)	\$ -	\$ (23,246)
Juvenile Justice	\$ -	\$ -	\$ 34,423	\$ (4,522)	\$ -	\$ (13,271)
All Other	\$ -	\$ 52,436	\$ 60,985	\$ (887)	\$ 6,187,606	\$ -
TOTAL:	\$ 7,363,813	\$ (20,798)	\$ 1,239,285	\$ (242,000)	\$ 13,820,162	\$ 6,436,733

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Information Tech Fund	Fire Protection	Schedule of Section II Over/Under	Total Fixed 2013 Costs
Mailroom/Supply Store	\$ -	\$ -	\$ (81)	\$ 17,458
State Planning Office	\$ -	\$ -	\$ -	\$ (66,176)
Landscaping	\$ -	\$ -	\$ -	\$ 118,087
Motor Fleet Mgt	\$ (8,977)	\$ -	\$ 72,241	\$ 369,676
State Parking	\$ (145)	\$ -	\$ -	\$ 111,714
Non-Public Educ	\$ (45)	\$ -	\$ 5	\$ 73,840
Telecommunications	\$ (408)	\$ -	\$ -	\$ 175,145
St Building Comm	\$ (12)	\$ -	\$ -	\$ 192,937
Administration	\$ (4,005)	\$ -	\$ 144,427	\$ 2,933,141
Governor	\$ (6,692)	\$ 12,228	\$ 867,494	\$ 1,235,177
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ 6,576
Treasurer	\$ (4,113)	\$ -	\$ 90	\$ 474,584
Insurance	\$ (3,305)	\$ -	\$ 1,120	\$ 7,479,128
Commerce	\$ (20,405)	\$ 112,336	\$ 83,868	\$ 1,731,412
Cultural Resources	\$ (15,887)	\$ 88,120	\$ 12,734	\$ 8,722,820
Justice	\$ (18,222)	\$ 27,543	\$ 13,355	\$ 5,001,125
General Assembly	\$ (1,457)	\$ 18,935	\$ 1,649	\$ (646,739)
Judicial	\$ -	\$ -	\$ -	\$ 946,557
Admin Office of the Courts	\$ (19,477)	\$ 12,060	\$ 2,692	\$ 2,274,809
Lt. Governor	\$ (363)	\$ -	\$ 5,703	\$ 50,906
Secretary of State	\$ (1,904)	\$ -	\$ (862)	\$ 283,660
Public Instruction	\$ (185,129)	\$ -	\$ 42,730	\$ 3,130,067
Agriculture	\$ (14,141)	\$ 81,619	\$ 140,547	\$ 2,698,925
Labor	\$ (4,522)	\$ -	\$ 522	\$ 1,701,916
Transportation	\$ (304,921)	\$ 129,820	\$ 362,671	\$ 6,364,195
Environment/Natural Resources	\$ (47,395)	\$ 111,054	\$ 57,163	\$ 5,085,861
Wildlife Resources	\$ -	\$ -	\$ 13,357	\$ 407,204
Correction	\$ (161,899)	\$ 456,818	\$ 1,646,688	\$ 11,578,654
Employment Security Comm	\$ (100,581)	\$ -	\$ 879	\$ 780,654
Revenue	\$ (89,456)	\$ -	\$ 46,309	\$ 3,147,702
Crime Control/Public Safety	\$ (33,186)	\$ 107,222	\$ 98,138	\$ 2,509,242
DHHS Admin	\$ (118,510)	\$ 1,938	\$ (8,924)	\$ 527,053
DHHS Aging	\$ (539)	\$ -	\$ (10)	\$ 168,105
DHHS Disability Determination	\$ (3,856)	\$ -	\$ (3,411)	\$ 1,621,668
DHHS Mental Health	\$ (7,804)	\$ 58,903	\$ (459)	\$ 1,285,820
DHHS Social Services	\$ (159,179)	\$ -	\$ (2,506)	\$ 896,756
DHHS Medical Assistance	\$ (10,019)	\$ -	\$ (3,226)	\$ 590,120
DHHS Blind Services	\$ (3,356)	\$ 13	\$ 1,335	\$ 438,431
DHHS Facility Services	\$ (6,924)	\$ -	\$ 42	\$ 618,237
DHHS ARC Black Mountain	\$ (648)	\$ 4,134	\$ (162)	\$ 93,129
DHHS ARC Butner	\$ (645)	\$ -	\$ (472)	\$ 49,381
DHHS ARC Greenville	\$ (301)	\$ -	\$ 5	\$ (5,154)
DHHS Longleaf (Special Care)	\$ (1,127)	\$ -	\$ (742)	\$ 55,826
DHHS Black Mountain	\$ (1,077)	\$ -	\$ 249	\$ 31,520
DHHS Deaf School	\$ (1,254)	\$ 24,508	\$ 457	\$ 50,116
DHHS Gov Morehead	\$ (370)	\$ 10,020	\$ 82	\$ 145,723
DHHS Dix Hospital	\$ (3,909)	\$ 46,649	\$ 814	\$ (433,737)
DHHS Broughton Hospital	\$ (2,952)	\$ 57,442	\$ 1,564	\$ 214,883
DHHS Cherry Hospital	\$ (2,715)	\$ 29,491	\$ 822	\$ 128,381

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2013

	Information Tech Fund	Fire Protection	Schedule of Section II Over/Under	Total Fixed 2013 Costs
DHHS Umstead Hospital	\$ (7,977)	\$ 31,367	\$ (22)	\$ 32,159
DHHS W. Carolina (Riddle)	\$ (5,704)	\$ 19,074	\$ 1	\$ 108,631
DHHS O'Berry	\$ (2,198)	\$ 23,342	\$ (673)	\$ 72,449
DHHS Murdoch	\$ (4,600)	\$ 18,888	\$ (1,702)	\$ 172,342
DHHS Caswell	\$ (3,136)	\$ 22,711	\$ 510	\$ 152,173
DHHS Vocational Rehab	\$ (16,362)	\$ 2,305	\$ (8,716)	\$ 360,932
DHHS Youth Services	\$ (101)	\$ -	\$ (618)	\$ (26,561)
DHHS Child Development	\$ (8,572)	\$ -	\$ (34,037)	\$ 247,911
DHHS Health Services	\$ (19,051)	\$ 1	\$ 25,130	\$ 2,536,383
DHHS Educ Services	\$ (22)	\$ -	\$ 215,843	\$ 292,042
DHHS Central Regional Hospital	\$ (7,971)	\$ -	\$ (5,921)	\$ 504,336
Office of Econ Recov & Invest	\$ -	\$ -	\$ (12,726)	\$ 66,284
American Recov & Reinvest Act	\$ -	\$ -	\$ (6,888)	\$ 123,507
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ -	\$ 147,071
UNC Administration	\$ (962)	\$ 29,267	\$ 215,843	\$ 545,184
UNC Chapel Hill	\$ (4,112)	\$ 988,093	\$ 10,187	\$ 2,096,811
UNC Greensboro	\$ (305)	\$ 201,924	\$ 24,303	\$ 752,565
UNC Charlotte	\$ (1,276)	\$ 204,128	\$ 4,102	\$ 1,044,650
UNC Asheville	\$ (1,714)	\$ 66,840	\$ 29,306	\$ 355,182
UNC Wilmington	\$ (178)	\$ 118,329	\$ 31,963	\$ 493,634
Appalachian State	\$ (6,730)	\$ 231,570	\$ 8,561	\$ 1,492,141
Winston Salem State	\$ (9,212)	\$ 49,450	\$ 3,193	\$ 444,849
Pembroke State	\$ (1,003)	\$ 68,945	\$ 304,800	\$ 720,285
North Carolina State	\$ (3,055)	\$ 666,635	\$ 7,451	\$ 1,745,145
School of Arts	\$ (1,720)	\$ 49,014	\$ 11,324	\$ 959,940
N.C. A&T University	\$ (5,329)	\$ 134,870	\$ 7,170	\$ 573,657
Elizabeth City State	\$ (1,441)	\$ 49,914	\$ 13,273	\$ 530,668
N.C. Central University	\$ (10,532)	\$ 164,739	\$ 7,038	\$ 874,387
Fayetteville State	\$ (3,495)	\$ 62,822	\$ 1,321	\$ 484,896
W. Carolina University	\$ (1,051)	\$ 114,828	\$ 9,344	\$ 782,709
E. Carolina University	\$ (2,502)	\$ 321,020	\$ 15,967	\$ 1,245,353
Community Colleges	\$ (65,818)	\$ -	\$ 25,658	\$ 5,643,633
N.C. Memorial Hospital	\$ 2	\$ 182,331	\$ 1,507	\$ 496,330
School of Science/Math	\$ (297)	\$ 18,537	\$ 112	\$ 303,693
N.C. Housing Finance Agency	\$ (24)	\$ -	\$ 10,908	\$ 28,278
ITS	\$ (177,914)	\$ -	\$ 818	\$ 2,623,954
Juvenile Justice	\$ (35,814)	\$ 40,767	\$ (41,216)	\$ 451,718
All Other	\$ (104,771)	\$ -	\$ -	\$ 6,985,973
TOTAL:	\$ (1,886,798)	\$ 5,272,364	\$ 4,256,437	\$ 111,576,451

State of North Carolina
 FY 2010/2011
 University Interest

	TOTAL DEBT ISSUED	INTEREST PAID	LESS INTEREST EARNED	NET INTEREST COST	CC 40070	NCSM 40066	UNC.CH.HI.H 40072	UNC.CH 40073	NCSU 40074	UNC.G 40075	UNC.C 40076	UNC.A 40077	UNC.W 40078
23008 % Allocated Int.	136,512,518	4,372,500		4,372,500	0.0000%	0.0000%	0.0000%	6,662,488 4,8951%	13,365,306 9,7905%	0.0000%	0.0000%	0.0000%	0.0000%
29003 % Allocated Int.	106,604,251	3,800,000		3,800,000	0.0000%	0.0000%	0.0000%	214,040 5,609,215 7,5477%	8,042,970 7,5477%	0.0000%	0.0000%	0.0000%	0.0000%
29005 % Allocated Int.	200,060,458	9,120,300		9,120,300	0.0000%	0.0000%	0.0000%	196,945 8,132,193 4,0645%	8,575,402 4,2860%	0.0000%	0.0000%	0.0000%	0.0000%
29006 % Allocated Int.	75,000,000	3,121,875		3,121,875	0.0000%	0.0000%	0.0000%	370,691 6,645,624 8,8652%	2,720,757 3,6277%	0.0000%	0.0000%	0.0000%	0.0000%
29007 % Allocated Int.	200,030,549	9,220,638		9,220,638	0.0000%	0.0000%	0.0000%	276,761 5,481,332 2,7402%	12,711,812 6,3649%	0.0000%	0.0000%	0.0000%	0.0000%
29008 % Allocated Int.	420,925,987	17,746,044		17,746,044	0.0000%	0.0000%	0.0000%	252,588 15,774,441 3,7476%	38,990,934 9,2631%	0.0000%	0.0000%	0.0000%	0.0000%
29011 % Allocated Int.	487,000,000	24,770,418		24,770,418	0.0000%	0.0000%	0.0000%	685,043 76,778,128 15,7855%	37,767,283 7,7551%	0.0000%	0.0000%	0.0000%	0.0000%
29012 % Allocated Int.	500,000,000				0.0000%	0.0000%	0.0000%	3,905,188 89,127,547 17,9255%	1,920,968 17,072,672 3,4145%	0.0000%	0.0000%	0.0000%	0.0000%

COPS FY INTEREST PAID
 SUBTOTAL

	18,591,538	109,027	4,888,281	5,884,366	4,613,008	5,235,809	1,671,616	3,763,239
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State of North Carolina
 FY 2010/2011
 University Interest

	WCU 40079	ASU 40080	UNC P 40081	WSSU 40082	ECSU 40083	FSU 40084	NCCU 40085	ECU 40086	NCA&T 40087	NCSA 40088	UNC GA 40089	UNC A. Arb 40090	University Total
BOND ISSUE													
64187	5,450,046	6,248,408	1,458,363	5,744,865	2,104,001	591,341	3,074,608	29,531,846	21,639,371	6,015,371	18,868,630	571,518	212,574,704
%	2.0336%	2.3315%	0.5442%	2.1438%	0.7851%	0.2189%	1.1472%	11,0193%	8.0744%	2.2446%	7.0406%	0.2133%	76.319%
Allocated Int.	23,705	27,177	6,343	24,987	9,151	2,529	13,373	128,447	84,119	26,163	82,069	2,485	924,581
64190	0.0000%	0.0000%	0.0000%	0.3156%	0.0000%	676,040	594,758	27,989	661,012	263,981	1,135,884	0.0000%	27,506,149
%				8.678		0.3307%	0.2910%	0.9185%	0.3234%	0.1292%	0.5557%		13,457%
Allocated Int.						9,095	8,002	375	8,093	3,552	15,282		370,058
64121	2,422,713	1,637,289	477,665	3,049,069	1,002,304	432,450	3,138,226	7,328,644	3,472,681	2,466,377	7,423,206	92,486	64,435,387
%	2.7298%	1.8448%	0.5382%	3.4356%	1.1294%	0.4873%	3.5860%	8.2578%	3.9128%	2.7790%	8.3642%	0.1042%	72.603%
Allocated Int.	6,408	4,331	1,253	8,065	2,651	1,144	8,300	19,384	9,185	6,523	19,634	245	170,427
64122	2,845,512	3,039,925	288,908	1,274,829	505,660	182,647	1,055,842	6,669,603	5,380,773	4,046,874	2,113,882	111,040	64,985,537
%	3.3189%	3.4253%	0.3007%	1.4364%	0.5686%	0.2171%	1.1897%	7.4249%	6.0628%	4.5599%	2.3820%	0.1251%	73.223%
Allocated Int.	7,620	7,865	691	3,298	1,306	498	2,732	17,048	13,921	10,470	5,469	287	168,129
64124	4,041,285	1,541,140	492,935	408,201	200,260	416,202	1,007,193	6,070,532	348,966	1,255,155	921,470	44,382	63,606,882
%	4.6536%	1.7365%	0.5554%	0.4589%	0.2250%	0.4605%	1.1349%	6.8400%	0.3943%	1.4143%	1.0383%	0.0600%	71.670%
Allocated Int.	10,018	3,820	1,222	1,012	486	1,032	2,497	15,048	888	3,111	2,284	110	157,675
64125	3,547,987	1,785,608	328,034	2,056,810	869,152	554,912	2,377,204	2,861,376	2,662,453	2,139,000	968,491	168,901	65,940,958
%	3.8977%	2.0120%	0.3686%	2.3175%	0.9753%	0.6253%	2.6785%	3.2241%	2.9869%	2.4090%	1.0913%	0.1903%	74.300%
Allocated Int.	7,725	3,988	714	4,479	1,863	1,208	5,176	6,231	5,788	4,656	2,109	366	143,569
64134	10,757,733	7,979,422	5,563,751	4,465,364	5,396,223	2,199,626	5,369,480	22,407,284	9,951,660	7,573,082	3,712,276	252,243	289,906,892
%	3.3618%	2.4635%	1.7987%	1.3954%	1.6963%	0.8874%	1.6780%	7.0023%	3.1089%	2.3666%	0.2247%	0.0788%	90.596%
Allocated Int.	421,653	312,768	218,073	175,022	211,507	86,215	210,459	978,226	390,058	296,829	145,504	9,887	11,362,991
64135	17,225,476	9,819,777	11,763,634	5,625,187	10,588,582	1,041,690	10,169,318	12,154,315	11,960,598	4,272,163	962,997	1,208,996	273,548,986
%	6.0813%	3.4668%	4.1530%	1.9959%	3.7311%	0.3678%	3.5902%	4.2909%	4.2226%	1.5082%	0.3400%	0.4268%	96.573%
Allocated Int.	686,326	396,857	475,536	227,384	427,227	42,110	411,087	491,329	483,488	172,689	36,528	48,873	11,058,004
64146	20,695,637	26,420,468	14,160,581	11,342,011	9,263,416	10,936,540	41,285,640	26,172,937	34,424,289	6,191,383	1,690,878	2,310,427	617,100,000
%	2.9193%	3.7322%	2.0043%	1.6022%	1.3068%	1.5308%	5.6321%	3.6973%	4.8629%	0.8746%	0.2247%	0.3264%	87.173%
Allocated Int.	653,111	1,080,679	564,572	468,216	382,409	447,350	1,704,338	1,980,461	1,421,090	255,561	65,678	85,378	25,474,680
64154	15,246,688	23,335,793	10,704,302	11,243,142	8,255,895	16,690,863	35,643,497	54,944,550	25,476,987	7,217,055	10,894,103	3,424,200	664,500,000
%	2.1614%	3.3077%	1.5173%	1.5935%	1.1702%	2.3516%	5.0522%	7.7880%	3.6112%	1.0230%	1.5442%	0.4654%	94.189%
Allocated Int.	554,936	849,249	399,558	409,167	300,454	603,786	1,297,161	1,999,577	927,114	282,046	395,465	124,516	24,182,902
64158	9,295,314	5,587,467	4,927,695	595,925	3,007,683	7,862,233	10,419,334	12,844,214	11,485,984	330,432	2,557,983	980,451	300,000,000
%	2.7618%	1.6525%	1.6426%	0.1986%	1.0262%	2.6207%	3.4731%	4.2814%	3.8287%	0.1101%	0.8524%	0.3268%	100.000%
Allocated Int.	242,345	163,433	144,135	17,431	228,970	304,766	304,766	375,683	336,965	9,665	74,785	29,678	8,775,000
64220	10,767,596	900,513	7,308,523	812,251	5,138,000	5,561,999	8,345,037	11,616,155	35,981,024	1,210,618	15,272,286	262,026	399,709,883
%	2.1418%	0.1791%	1.4537%	0.1616%	1.0220%	1.1063%	1.6599%	2.3105%	7.1569%	0.2408%	3.0378%	0.0621%	79.5055%
Allocated Int.	429,940	35,967	291,823	32,432	205,156	222,086	333,210	463,822	1,436,689	48,338	609,609	10,462	15,960,050
66222													
Allocated Int.													
HIGHER EDUCATION FY INTEREST PAID SUBTOTAL	3,253,789	2,896,112	2,113,929	1,380,182	1,630,226	1,647,022	4,301,099	5,475,676	5,127,258	1,100,246	1,458,026	321,389	98,746,294

