



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
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November 3, 2015

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, 2015 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 or fax, 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.

It was agreed that the Section II review of the Motor Fleet Management and Information Technology Services Internal Service Funds will be completed as part of the next central services cost allocation plan review. Therefore, the funds' reconciliation schedules based on actual costs for the FYE June 30, 2013, and any related issues will be finalized during the FYE June 30, 2016 negotiations.

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 \$72,895,578 for the FYE June 30, 2013.

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, 2014 actual costs and have commenced our review.

Sincerely,

Arif M. Karim -S

Digitally signed by Arif M. Karim -S
DN: c=US, o=U.S. Government, ou=HHS,
ou=PSC, ou=People, cn=Arif M. Karim -S,
0.9.2342.19200300.100.1.1=2000212895
Date: 2015.11.03 11:24:35 -06'00'

Arif Karim, Director
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL OR FAX

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN: #15-61310675

DATE: November 3, 2015

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:
10/14/14 G17611

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, 2015 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: November 3, 2015

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 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 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 that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY:

STATE OF NORTH CAROLINA

(STATE/LOCALITY)

Linda Combs

(SIGNATURE)

LINDA COMBS

(NAME)

STATE CONTROLLER

(TITLE)

11/3/15

(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
DN: c=US, ou=U.S. Government, ou=HHS, ou=PSC, ou=People, cn=Arif M. Karim -S
0.9.2342.19200.90.100.1.1=2000212895
Date: 2015.11.03 11:25:13 -0600

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

November 3, 2015

(DATE)

HHS Representative: Naomi Tamashiro

Telephone: (415) 437-7820

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015

EXHIBIT A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel	Management Information Services	State Personnel	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
Mailroom/Supply Store	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ -	\$ -	\$ (1,440)	\$ -	\$ (1,284)	\$ -	\$ (147)	\$ -	\$ -	\$ -
Motor Fleet Mgt	\$ (4,193)	\$ -	\$ 135,090	\$ (34,570)	\$ 49,951	\$ 44,170	\$ 2,784	\$ 350	\$ -	\$ -
State Parking	\$ 442	\$ -	\$ 41,830	\$ (810)	\$ 15,380	\$ 11,705	\$ 628	\$ 13	\$ 11,093	\$ -
Non-Public Educ	\$ 1,077	\$ -	\$ 18,168	\$ 6,092	\$ 6,673	\$ 6,461	\$ 350	\$ 49	\$ 30,030	\$ -
Telecommunications	\$ 4,401	\$ -	\$ (30,035)	\$ (19,283)	\$ (11,699)	\$ (21,200)	\$ (714)	\$ 107	\$ 88,344	\$ -
St Building Comm	\$ -	\$ -	\$ -	\$ (77)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 707,878	\$ 68,773	\$ 317,861	\$ 818,905	\$ 115,199	\$ 96,893	\$ 4,942	\$ 8,897	\$ 141,601	\$ -
Governor	\$ 23,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,369	\$ 699	\$ 581,708	\$ -
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,861)	\$ -	\$ -	\$ (8,180)
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,792)	\$ -	\$ -	\$ (23,172)
Commerce	\$ 74,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,681	\$ (28,357)	\$ 223,678	\$ 125,192
Cultural Resources	\$ 539,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,245	\$ 13,596	\$ 2,557,397	\$ 12,579
Justice	\$ 425,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,435	\$ 5,751	\$ 1,718,585	\$ 35,289
General Assembly	\$ 244,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850	\$ 224,348	\$ 148
Judicial	\$ (10,990)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,062	\$ 450,359	\$ -
Admin Office of the Courts	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,568	\$ 2,451	\$ 22,501	\$ (563)
Lt. Governor	\$ 1,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (381)	\$ 78	\$ 67,443	\$ 9
Secretary of State	\$ 81,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,038	\$ 572	\$ 287,821	\$ 442
Public Instruction	\$ 388,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,830	\$ 4,079	\$ 1,595,457	\$ 379,412
Agriculture	\$ (181,059)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,094	\$ 57,089	\$ 1,078,567	\$ 232,807
Labor	\$ 104,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,869	\$ 778	\$ 393,273	\$ 519
Transportation	\$ (211,899)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,673	\$ 185,861	\$ (18,755)	\$ 547,114
Environment/Natural Resources	\$ (376,823)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,960	\$ 285,504	\$ 3,911,522	\$ 239,250
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,116	\$ 27,880	\$ -	\$ 93,920
Correction	\$ 15,152	\$ -	\$ -	\$ -	\$ -	\$ (1,325)	\$ 1,144,984	\$ 121,819	\$ 114,072	\$ 850,517
Employment Security Comm	\$ (21,431)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,467	\$ 2,313	\$ 825	\$ (12,079)
Revenue	\$ 579,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,811	\$ 2,819	\$ 2,485,357	\$ 48,043
Crime Control/Public Safety	\$ 36,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,759	\$ 29,288	\$ 885,007	\$ (109,756)
DHHS Admin	\$ 6,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,963	\$ 192	\$ 183,215	\$ 80,075
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,380	\$ 54	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,289	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 11,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,739	\$ 4,502	\$ 322,327	\$ -
DHHS Social Services	\$ 25,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,514	\$ 572	\$ 693,027	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,745	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 2,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,318	\$ 1,029	\$ 158,001	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,724	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,007	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,158	\$ 1,073	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,167	\$ 637	\$ -	\$ -
DHHS Longleaf (Special Care)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,769	\$ -	\$ -	\$ 2,582
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,951	\$ -	\$ -	\$ (1,384)
DHHS Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,434)	\$ 6,713	\$ -	\$ (2,726)
DHHS Gov Morehead	\$ (48,797)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,860)	\$ 1,851	\$ (3,781)	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,875	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,964	\$ 5,755	\$ -	\$ 5,308
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,513	\$ 6,634	\$ -	\$ -

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015

EXHIBIT A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel	Management Information Services	State Personnel	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,009	\$ -	\$ -
DHHS W. Carolina (Riddle)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,421	\$ 4,427	\$ -	\$ 466
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,910	\$ 3,685	\$ -	\$ 6,672
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,653	\$ 5,644	\$ -	\$ 6,672
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,068	\$ 7,740	\$ -	\$ 15,316
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,627	\$ 553	\$ -	\$ -
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,333	\$ -	\$ -	\$ -
DHHS Health Services	\$ 78,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,943	\$ 6,518	\$ 3,715,428	\$ 60,889
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,643)	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,406	\$ 5,377	\$ -	\$ -
Office of Econ Recov & Invest	\$ 3,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ 48,027	\$ -
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ (80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,547	\$ 3,915	\$ 3,412	\$ (508)
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,518	\$ 156,712	\$ -	\$ 171
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,465	\$ 44,580	\$ -	\$ 16,403
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,170	\$ 57,702	\$ -	\$ 8,974
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,015	\$ 17,449	\$ -	\$ 6,840
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,619	\$ 27,324	\$ -	\$ (3,745)
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,312	\$ 44,787	\$ -	\$ (4,262)
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,942	\$ 16,090	\$ -	\$ 3,323
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,292	\$ 11,160	\$ -	\$ 7,828
North Carolina State	\$ 594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,282	\$ 137,710	\$ 1,051	\$ 26,765
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,284	\$ 8,932	\$ -	\$ 5,136
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,590	\$ 31,167	\$ -	\$ (6,660)
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,947	\$ 14,059	\$ -	\$ 33,612
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,020	\$ 26,253	\$ -	\$ (2,710)
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,160	\$ 13,486	\$ -	\$ (8,128)
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,299	\$ 28,112	\$ -	\$ 10,194
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,443	\$ 65,633	\$ -	\$ (22,457)
Community Colleges	\$ 47,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,097	\$ 788	\$ 80,070	\$ 735,895
N.C. Memorial Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,781	\$ -	\$ -
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703	\$ 3,588	\$ -	\$ (2,337)
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITS	\$ (1,153,857)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,780	\$ 1,848	\$ 46,100	\$ 31,654
Juvenile Justice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,717	\$ 13,086	\$ -	\$ (8,040)
All Other	\$ 263,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,091)	\$ (975)	\$ 1,672,575	\$ (10,825)
TOTAL:	\$ 1,658,987	\$ 68,773	\$ 481,474	\$ 770,257	\$ 174,240	\$ 136,704	\$ 5,942,715	\$ 1,537,236	\$ 23,769,683	\$ 3,400,304

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records
Mailroom/Supply Store	\$ (12,904)	\$ (1,352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ (10,820)	\$ (2,350)	\$ -	\$ -	\$ -	\$ (19)	\$ -	\$ -	\$ -	\$ -
Motor Fleet Mgt	\$ 34,884	\$ (968)	\$ 18,058	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -
State Parking	\$ 10,592	\$ (470)	\$ 17,528	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
Non-Public Educ	\$ 1,692	\$ (522)	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ (26,358)	\$ (2,761)	\$ -	\$ -	\$ -	\$ (29)	\$ -	\$ -	\$ -	\$ 3,493
St Building Comm	\$ (87,660)	\$ (9,183)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 150,567	\$ 855	\$ (67,911)	\$ -	\$ -	\$ 41	\$ 110,214	\$ -	\$ -	\$ 1,970
Governor	\$ 2,644	\$ (1,516)	\$ 31,677	\$ -	\$ (96)	\$ 24	\$ 105	\$ -	\$ -	\$ (5,002)
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,530	\$ -	\$ -	\$ 1,794
Treasurer	\$ (39,632)	\$ (4,151)	\$ 22,237	\$ 315,429	\$ -	\$ (562)	\$ -	\$ -	\$ -	\$ -
Insurance	\$ (66,153)	\$ (6,930)	\$ -	\$ -	\$ -	\$ (966)	\$ -	\$ 4,752,065	\$ -	\$ -
Commerce	\$ 129,181	\$ (15,208)	\$ (4,397)	\$ -	\$ 9,010	\$ 674	\$ 418,297	\$ -	\$ 570,729	\$ 258,558
Cultural Resources	\$ 129,256	\$ (19,696)	\$ 216,261	\$ -	\$ 7,623	\$ 663	\$ 83,753	\$ -	\$ -	\$ 46,262
Justice	\$ 159,991	\$ (19,637)	\$ 88,206	\$ -	\$ 10,100	\$ 1,130	\$ -	\$ -	\$ 260,388	\$ 81,806
General Assembly	\$ 12,192	\$ -	\$ 22,469	\$ -	\$ 2,805	\$ -	\$ 477	\$ -	\$ -	\$ 6,582
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 1,187,004	\$ (121,667)	\$ 143,415	\$ -	\$ 81,292	\$ 7,950	\$ 751,793	\$ -	\$ -	\$ 3,887
Lt. Governor	\$ 19	\$ (232)	\$ 4,773	\$ -	\$ 86	\$ (20)	\$ -	\$ -	\$ -	\$ (319)
Secretary of State	\$ 36,924	\$ (3,602)	\$ 49,347	\$ -	\$ 2,408	\$ 239	\$ 847	\$ -	\$ 22,306	\$ 15,114
Public Instruction	\$ 399,362	\$ (19,789)	\$ 394,531	\$ -	\$ 29,095	\$ 2,716	\$ 412,634	\$ -	\$ 127,930	\$ 13,605
Agriculture	\$ 791,970	\$ (28,655)	\$ 1,886,764	\$ -	\$ 76,904	\$ 4,267	\$ 221,223	\$ -	\$ 20,724	\$ 28,371
Labor	\$ 72,166	\$ (6,923)	\$ 48,731	\$ -	\$ 4,351	\$ 509	\$ 150,761	\$ -	\$ 27,388	\$ 10,030
Transportation	\$ 2,435,120	\$ (498,145)	\$ 99,459	\$ -	\$ 19	\$ 14,684	\$ 441,392	\$ -	\$ 18,984	\$ 96,674
Environment/Natural Resources	\$ 374,653	\$ (68,066)	\$ 210,401	\$ -	\$ 26,366	\$ 630	\$ 274,666	\$ -	\$ 78,201	\$ 201,941
Wildlife Resources	\$ 148,510	\$ (12,848)	\$ 186,258	\$ -	\$ 13,436	\$ 757	\$ -	\$ -	\$ -	\$ 1,189
Correction	\$ 4,735,426	\$ (356,673)	\$ (250,474)	\$ -	\$ 355,265	\$ 22,007	\$ 81,492	\$ -	\$ 14,778	\$ 300,662
Employment Security Comm	\$ 148,050	\$ (50,265)	\$ 13,498	\$ -	\$ (55)	\$ 942	\$ 142,225	\$ -	\$ 3,332	\$ 2,466
Revenue	\$ 252,901	\$ (31,921)	\$ 63,144	\$ -	\$ 7,306	\$ 1,622	\$ 336,765	\$ -	\$ 85,054	\$ 16,436
Crime Control/Public Safety	\$ 207,848	\$ (64,561)	\$ 848,124	\$ -	\$ 40,177	\$ 5,986	\$ 310,299	\$ -	\$ 74,486	\$ 22,857
DHHS Admin	\$ 73,488	\$ (15,444)	\$ 44,732	\$ -	\$ 12,365	\$ 1,052	\$ 632,162	\$ -	\$ 1,998,316	\$ (4,336)
DHHS Aging	\$ 36,381	\$ (1,021)	\$ 32,891	\$ -	\$ 5,854	\$ 128	\$ -	\$ -	\$ -	\$ 237
DHHS Disability Determination	\$ 583,290	\$ (12,567)	\$ 21,372	\$ -	\$ 125,444	\$ 429	\$ 1,640	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 377,670	\$ (4,559)	\$ 264,538	\$ -	\$ 109,012	\$ 129	\$ 74,918	\$ -	\$ -	\$ 83,385
DHHS Social Services	\$ 65,041	\$ (6,783)	\$ 25,916	\$ -	\$ 7,051	\$ 370	\$ 449,731	\$ -	\$ 1,177,220	\$ 19,609
DHHS Medical Assistance	\$ 70,912	\$ (7,336)	\$ 21,552	\$ -	\$ 6,803	\$ 439	\$ 339,266	\$ -	\$ -	\$ 52,856
DHHS Blind Services	\$ 136,618	\$ (6,153)	\$ 48,605	\$ -	\$ 22,616	\$ 377	\$ 22,909	\$ -	\$ -	\$ 12,117
DHHS Facility Services	\$ 115,721	\$ (6,861)	\$ 47,216	\$ -	\$ 8,013	\$ 935	\$ 5,557	\$ -	\$ -	\$ 77,485
DHHS ARC Black Mountain	\$ 26,269	\$ (4,046)	\$ 1,849	\$ -	\$ 13	\$ 231	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ 32,312	\$ (3,230)	\$ -	\$ -	\$ 12	\$ 320	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ 20,054	\$ (2,963)	\$ (294)	\$ -	\$ 23	\$ 178	\$ -	\$ -	\$ -	\$ -
DHHS Longleaf (Special Care)	\$ 66,311	\$ (8,795)	\$ (52)	\$ -	\$ 133	\$ 607	\$ -	\$ -	\$ -	\$ -
DHHS Black Mountain	\$ 59,986	\$ (7,911)	\$ 6,303	\$ -	\$ 103	\$ 550	\$ -	\$ -	\$ -	\$ -
DHHS Deaf School	\$ (89,050)	\$ (6,057)	\$ -	\$ -	\$ (6,372)	\$ (630)	\$ -	\$ -	\$ -	\$ -
DHHS Gov Morehead	\$ (39,763)	\$ (2,922)	\$ -	\$ -	\$ (2,420)	\$ (400)	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ (700)	\$ -	\$ (876)	\$ -	\$ (135)	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ 164,886	\$ (22,166)	\$ 3,302	\$ -	\$ 437	\$ 1,497	\$ -	\$ -	\$ -	\$ -
DHHS Cherry Hospital	\$ 149,433	\$ (17,347)	\$ 16,085	\$ -	\$ 2,351	\$ 1,313	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015

EXHIBIT A

	Controller's Office	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor	Insurance-Admin	Administrative Hearings	Archives Records
DHHS Umstead Hospital	\$ -	\$ -	\$ 5,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina (Riddle)	\$ 147,054	\$ (17,131)	\$ 9,127	\$ -	\$ 1,248	\$ 1,349	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ 106,997	\$ (17,969)	\$ 1,267	\$ -	\$ 635	\$ 877	\$ -	\$ -	\$ -	\$ -
DHHS Murdoch	\$ 236,658	\$ (31,251)	\$ 1,453	\$ -	\$ 1,346	\$ 2,122	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ 203,042	\$ (28,101)	\$ 3,372	\$ -	\$ 1,905	\$ 1,755	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ 71,265	\$ (18,180)	\$ 73,301	\$ -	\$ 18,864	\$ 1,099	\$ 64,681	\$ -	\$ -	\$ 3,458
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105	\$ -	\$ -	\$ 409
DHHS Child Development	\$ 72,309	\$ (5,487)	\$ 26,157	\$ -	\$ 9,213	\$ 339	\$ 74,896	\$ -	\$ -	\$ 245
DHHS Health Services	\$ 382,190	\$ (35,496)	\$ 58,903	\$ -	\$ 42,172	\$ 2,120	\$ 111,516	\$ -	\$ -	\$ 190,299
DHHS Educ Services	\$ (14,334)	\$ (1,063)	\$ (35,939)	\$ -	\$ (852)	\$ (148)	\$ -	\$ -	\$ -	\$ 2,745
DHHS Central Regional Hospital	\$ 249,811	\$ (33,807)	\$ -	\$ -	\$ 1,094	\$ 2,240	\$ 55,827	\$ -	\$ -	\$ -
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ (90,261)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ -	\$ -	\$ 47,334	\$ -	\$ -	\$ 302	\$ 126,004	\$ -	\$ 56,225	\$ 946
UNC Chapel Hill	\$ -	\$ -	\$ 28,520	\$ -	\$ -	\$ 9,315	\$ 210,857	\$ -	\$ -	\$ 24
UNC Greensboro	\$ -	\$ -	\$ 19,674	\$ -	\$ -	\$ 1,536	\$ 64,906	\$ -	\$ -	\$ 3,706
UNC Charlotte	\$ -	\$ -	\$ 23,863	\$ -	\$ -	\$ 2,085	\$ 80,844	\$ -	\$ -	\$ 1,631
UNC Asheville	\$ -	\$ -	\$ 14,397	\$ -	\$ -	\$ 409	\$ 38,568	\$ -	\$ -	\$ 105
UNC Wilmington	\$ -	\$ -	\$ 138,485	\$ -	\$ -	\$ 1,121	\$ 52,815	\$ -	\$ -	\$ 2,163
Appalachian State	\$ -	\$ -	\$ 113,724	\$ -	\$ -	\$ 1,548	\$ 57,273	\$ -	\$ -	\$ -
Winston Salem State	\$ (17,661)	\$ -	\$ 13,527	\$ -	\$ -	\$ 547	\$ 126,494	\$ -	\$ -	\$ 12
Pembroke State	\$ -	\$ -	\$ 8,378	\$ -	\$ -	\$ 586	\$ 118,342	\$ -	\$ -	\$ -
North Carolina State	\$ -	\$ -	\$ 57,575	\$ -	\$ -	\$ 7,644	\$ 129,059	\$ -	\$ -	\$ 3,404
School of Arts	\$ (14,050)	\$ -	\$ 13,387	\$ -	\$ -	\$ 324	\$ 100,537	\$ -	\$ -	\$ -
N.C. A&T University	\$ (20,770)	\$ -	\$ 33,123	\$ -	\$ -	\$ 583	\$ 77,204	\$ -	\$ -	\$ -
Elizabeth City State	\$ (19,357)	\$ -	\$ 49,347	\$ -	\$ -	\$ 407	\$ 118,090	\$ -	\$ -	\$ -
N.C. Central University	\$ (30,264)	\$ -	\$ 19,073	\$ -	\$ -	\$ 899	\$ 98,037	\$ -	\$ -	\$ -
Fayetteville State	\$ (17,119)	\$ -	\$ 129,982	\$ -	\$ -	\$ 140	\$ 100,860	\$ -	\$ -	\$ -
W. Carolina University	\$ (4)	\$ -	\$ 11,999	\$ -	\$ -	\$ 741	\$ 56,228	\$ -	\$ -	\$ 183
E. Carolina University	\$ -	\$ -	\$ 35,256	\$ -	\$ -	\$ 4,148	\$ 51,690	\$ -	\$ -	\$ 4,154
Community Colleges	\$ 38,563	\$ (4,300)	\$ 47,704	\$ -	\$ 3,189	\$ 210	\$ 973,272	\$ -	\$ -	\$ 8,288
N.C. Memorial Hospital	\$ (20)	\$ -	\$ (1,921)	\$ -	\$ (5)	\$ -	\$ 253,277	\$ -	\$ -	\$ -
School of Science/Math	\$ 52,711	\$ (4,423)	\$ 54,970	\$ -	\$ 3,051	\$ (115)	\$ 37,978	\$ -	\$ -	\$ -
N.C. Housing Finance Agency	\$ 193	\$ -	\$ 14,420	\$ -	\$ 45	\$ -	\$ 1,693	\$ -	\$ -	\$ 5,360
ITS	\$ 5,678	\$ (10,613)	\$ 8,268	\$ -	\$ 15,224	\$ 391	\$ 244,101	\$ -	\$ -	\$ 476
Juvenile Justice	\$ (86,665)	\$ (35,581)	\$ (62,826)	\$ -	\$ 8,678	\$ 498	\$ 36,566	\$ -	\$ -	\$ 40,233
All Other	\$ (11,165)	\$ (7,293)	\$ 135,312	\$ -	\$ 6,515	\$ (637)	\$ 1,173,015	\$ -	\$ 329,947	\$ 87,092
TOTAL:	\$ 14,361,326	\$ (1,756,094)	\$ 5,581,652	\$ 315,429	\$ 1,069,717	\$ 115,096	\$ 10,103,601	\$ 4,752,065	\$ 4,866,008	\$ 1,705,060

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015

EXHIBIT A

	State Health Benefits	Attorney General	State Construction	Information Tech Fund	Fire Protection	Schedule of Section II Over/Under	Total Fixed 2015 Costs
Mailroom/Supply Store	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448	\$ (13,808)
Landscaping	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,041)
Motor Fleet Mgt	\$ 74	\$ -	\$ -	\$ (1,930)	\$ -	\$ (16,699)	\$ 227,065
State Parking	\$ 22	\$ -	\$ -	\$ (33)	\$ -	\$ (71)	\$ 108,065
Non-Public Educ	\$ 8	\$ -	\$ -	\$ (11)	\$ -	\$ (2)	\$ 70,072
Telecommunications	\$ (16)	\$ -	\$ -	\$ (8)	\$ -	\$ -	\$ (15,758)
St Building Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,920)
Administration	\$ 144	\$ -	\$ 289,599	\$ (771)	\$ -	\$ 116,425	\$ 2,882,082
Governor	\$ 69	\$ -	\$ -	\$ (920)	\$ (12,228)	\$ 399,924	\$ 1,022,998
Office of Economic Opportunity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,324
Treasurer	\$ (321)	\$ -	\$ -	\$ (62)	\$ -	\$ -	\$ 270,897
Insurance	\$ (651)	\$ -	\$ 576,344	\$ (51)	\$ -	\$ (6)	\$ 5,208,788
Commerce	\$ 1,089	\$ 25,016	\$ 7,812	\$ (8,348)	\$ (112,336)	\$ 25,996	\$ 1,749,564
Cultural Resources	\$ 1,055	\$ 6,320	\$ 161,521	\$ (4,583)	\$ (88,120)	\$ 3,848	\$ 3,705,240
Justice	\$ 1,559	\$ -	\$ 29,282	\$ (3,328)	\$ (27,543)	\$ (56,752)	\$ 2,767,817
General Assembly	\$ -	\$ -	\$ 22,484	\$ (293)	\$ (18,935)	\$ 2,674	\$ 522,115
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284	\$ 440,715
Admin Office of the Courts	\$ 10,960	\$ 9,166	\$ -	\$ (6,980)	\$ (12,060)	\$ 20,883	\$ 2,503,710
Lt. Governor	\$ (8)	\$ -	\$ -	\$ (55)	\$ -	\$ (18)	\$ 72,482
Secretary of State	\$ 329	\$ 1,592	\$ -	\$ (375)	\$ -	\$ (5,801)	\$ 501,349
Public Instruction	\$ 2,721	\$ -	\$ 25,078	\$ (35,465)	\$ -	\$ 5,595	\$ 3,831,001
Agriculture	\$ 4,319	\$ 3,790	\$ 134,530	\$ (4,199)	\$ (79,928)	\$ 47,252	\$ 4,460,830
Labor	\$ 872	\$ (858,926)	\$ -	\$ (1,321)	\$ -	\$ (91)	\$ (28,515)
Transportation	\$ 20,254	\$ (566,845)	\$ 449,089	\$ (52,463)	\$ (129,820)	\$ 944,079	\$ 4,500,475
Environment/Natural Resources	\$ 2,968	\$ -	\$ 217,719	\$ (8,924)	\$ (112,745)	\$ (54,751)	\$ 5,289,472
Wildlife Resources	\$ 1,033	\$ 7,836	\$ 40,735	\$ (1,544)	\$ -	\$ (4,211)	\$ 541,067
Correction	\$ 31,217	\$ (2,484,436)	\$ 6,699	\$ (8,950)	\$ (456,818)	\$ 423,522	\$ 4,858,936
Employment Security Comm	\$ 1,876	\$ -	\$ 17,196	\$ (18,293)	\$ -	\$ (8,535)	\$ 288,530
Revenue	\$ 2,221	\$ (630,253)	\$ -	\$ (15,163)	\$ -	\$ (11,204)	\$ 3,274,704
Crime Control/Public Safety	\$ 6,765	\$ 9,536	\$ 102,372	\$ (31,196)	\$ (107,222)	\$ (54,453)	\$ 2,487,758
DHHS Admin	\$ 1,408	\$ (92,182)	\$ 6,840	\$ (37,980)	\$ (1,938)	\$ (66,140)	\$ 2,874,633
DHHS Aging	\$ 141	\$ (36,227)	\$ -	\$ (106)	\$ -	\$ 146	\$ 43,858
DHHS Disability Determination	\$ 792	\$ -	\$ -	\$ (648)	\$ -	\$ (22,001)	\$ 726,040
DHHS Mental Health	\$ 268	\$ (99,940)	\$ 4,250	\$ (2,581)	\$ (58,903)	\$ (7,596)	\$ 1,081,471
DHHS Social Services	\$ 541	\$ (475,103)	\$ -	\$ (17,139)	\$ -	\$ (7,539)	\$ 1,967,312
DHHS Medical Assistance	\$ 620	\$ (219,691)	\$ -	\$ (1,427)	\$ -	\$ (17,907)	\$ 268,830
DHHS Blind Services	\$ 525	\$ (9,880)	\$ -	\$ (409)	\$ (13)	\$ (1,483)	\$ 406,924
DHHS Facility Services	\$ 1,080	\$ (236,261)	\$ -	\$ (1,243)	\$ -	\$ 1,453	\$ 51,819
DHHS ARC Black Mountain	\$ 329	\$ -	\$ (13,549)	\$ (3)	\$ (4,134)	\$ (6,692)	\$ 13,146
DHHS ARC Butler	\$ 377	\$ -	\$ (12,021)	\$ (4)	\$ -	\$ (9,416)	\$ 23,581
DHHS ARC Greenville	\$ 250	\$ -	\$ 7,140	\$ -	\$ -	\$ (68)	\$ 34,124
DHHS Longleaf (Special Care)	\$ 805	\$ -	\$ (10,437)	\$ (4)	\$ -	\$ (3,567)	\$ 77,352
DHHS Black Mountain	\$ 729	\$ -	\$ 25,536	\$ (2)	\$ -	\$ (100)	\$ 110,781
DHHS Deaf School	\$ (473)	\$ -	\$ (55)	\$ (632)	\$ (24,508)	\$ 304	\$ (144,120)
DHHS Gov Morehead	\$ (228)	\$ -	\$ (1,976)	\$ -	\$ (10,020)	\$ (952)	\$ (119,270)
DHHS Dix Hospital	\$ -	\$ -	\$ (7,866)	\$ (20)	\$ (46,649)	\$ (556)	\$ (46,927)
DHHS Broughton Hospital	\$ 2,000	\$ (38,260)	\$ 18,614	\$ (8)	\$ (57,442)	\$ (1,008)	\$ 156,879
DHHS Cherry Hospital	\$ 1,683	\$ (38,517)	\$ 11,929	\$ (9)	\$ (29,491)	\$ (3,084)	\$ 163,493

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015

EXHIBIT A

	State Health Benefits	Attorney General	State Construction	Information Tech Fund	Fire Protection	Schedule of Section II Over/Under	Total Fixed 2015 Costs
DHHS Umstead Hospital	\$ -	\$ -	\$ (605)	\$ (95)	\$ (31,367)	\$ 292	\$ (17,303)
DHHS W. Carolina (Riddle)	\$ 1,703	\$ -	\$ 35,787	\$ -	\$ (19,074)	\$ (12,164)	\$ 216,213
DHHS O'Berry	\$ 1,346	\$ -	\$ (13,238)	\$ (4)	\$ (23,342)	\$ 14	\$ 115,850
DHHS Murdoch	\$ 2,830	\$ -	\$ (7,448)	\$ (20)	\$ (18,888)	\$ (27,576)	\$ 276,195
DHHS Caswell	\$ 2,418	\$ -	\$ (5,897)	\$ (8)	\$ (22,711)	\$ 113	\$ 268,012
DHHS Vocational Rehab	\$ 1,541	\$ (29,254)	\$ 759	\$ (3,549)	\$ (2,305)	\$ (20,521)	\$ 218,339
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,169)	\$ (11,655)
DHHS Child Development	\$ 470	\$ (80,415)	\$ (404)	\$ (1,352)	\$ -	\$ (41,626)	\$ 71,678
DHHS Health Services	\$ 2,989	\$ (150,962)	\$ 20,850	\$ (2,093)	\$ (1)	\$ 12,102	\$ 4,599,300
DHHS Educ Services	\$ (84)	\$ -	\$ -	\$ -	\$ -	\$ 6,202	\$ (47,116)
DHHS Central Regional Hospital	\$ 3,017	\$ (34,388)	\$ 11,809	\$ -	\$ -	\$ (60,033)	\$ 312,353
Office of Econ Recov & Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,240)	\$ 44,493
American Recov & Reinvest Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,120)	\$ (11,120)
Amer Rec & Reinv Act Non Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,261)
UNC Administration	\$ 484	\$ 12,152	\$ (158,720)	\$ (166)	\$ (29,267)	\$ 6,202	\$ 85,782
UNC Chapel Hill	\$ 12,771	\$ -	\$ 335,840	\$ (291)	\$ (988,093)	\$ 6,168	\$ 242,512
UNC Greensboro	\$ 2,101	\$ -	\$ 102,590	\$ (33)	\$ (201,924)	\$ 10,964	\$ 141,968
UNC Charlotte	\$ 2,846	\$ -	\$ 191,325	\$ (228)	\$ (204,128)	\$ 2,170	\$ 272,254
UNC Asheville	\$ 573	\$ -	\$ (12,266)	\$ (242)	\$ (66,840)	\$ 15,523	\$ 35,531
UNC Wilmington	\$ 1,628	\$ -	\$ (73,712)	\$ (13)	\$ (118,329)	\$ 15,406	\$ 102,762
Appalachian State	\$ 2,187	\$ -	\$ (143,541)	\$ (2,038)	\$ (231,570)	\$ 4,065	\$ (77,515)
Winston Salem State	\$ 854	\$ -	\$ 312,573	\$ (450)	\$ (49,450)	\$ 2,540	\$ 439,341
Pembroke State	\$ 763	\$ -	\$ 7,133	\$ (259)	\$ (68,945)	\$ 98,210	\$ 211,488
North Carolina State	\$ 9,246	\$ -	\$ 368,189	\$ (437)	\$ (666,635)	\$ 3,734	\$ 424,191
School of Arts	\$ 409	\$ -	\$ (67,453)	\$ (458)	\$ (49,014)	\$ 4,985	\$ 18,019
N.C. A&T University	\$ 1,176	\$ -	\$ 46,823	\$ (1,267)	\$ (134,870)	\$ 6,149	\$ 72,248
Elizabeth City State	\$ 589	\$ -	\$ (11,718)	\$ (520)	\$ (49,914)	\$ 8,120	\$ 163,642
N.C. Central University	\$ 1,253	\$ -	\$ (11,030)	\$ (2,402)	\$ (164,739)	\$ 3,658	\$ (15,952)
Fayetteville State	\$ 442	\$ -	\$ 47,869	\$ (531)	\$ (62,622)	\$ 5,404	\$ 224,943
W. Carolina University	\$ 1,165	\$ -	\$ 20,078	\$ (159)	\$ (114,828)	\$ 20,400	\$ 76,408
E. Carolina University	\$ 5,777	\$ -	\$ 69,530	\$ (463)	\$ (321,020)	\$ (5,008)	\$ 99,683
Community Colleges	\$ 304	\$ -	\$ 205,785	\$ (2,461)	\$ -	\$ 15,849	\$ 2,162,227
N.C. Memorial Hospital	\$ -	\$ 74,823	\$ 41,996	\$ (1)	\$ (182,331)	\$ 313	\$ 209,912
School of Science/Math	\$ 43	\$ -	\$ (85,006)	\$ (32)	\$ (18,537)	\$ 50	\$ 42,644
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ (214)	\$ -	\$ 5,465	\$ 26,962
ITS	\$ 692	\$ 11,808	\$ -	\$ (20,089)	\$ -	\$ 25,654	\$ (767,885)
Juvenile Justice	\$ 1,534	\$ 2,064	\$ 99,777	\$ (2,626)	\$ (40,767)	\$ 25,130	\$ 43,778
All Other	\$ (313)	\$ 3,594,001	\$ 24,826	\$ (2,688)	\$ -	\$ -	\$ 7,238,658
TOTAL:	\$ 162,037	\$ (2,323,436)	\$ 3,461,164	\$ (312,670)	\$ (5,272,364)	\$ 1,733,550	\$ 76,502,514