



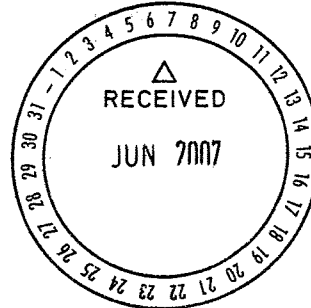
DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

Cohen Building-Room 1067  
330 Independence Avenue, S.W.  
Washington, DC 20201  
PHONE: (202)-401-2808  
FAX: (202)-619-3379

April 25, 2007

Mr. Robert L Powell  
State Controller  
State of North Carolina  
Office of the State Controller  
3512 Bush Street  
Raleigh, NC 27609-7509



BC  
6/7/07

Dear Mr. Powell:

The enclosed Cost Allocation Agreement approves the State of North Carolina Statewide Central Services Cost Allocations (SWCAP) for the fiscal year ending June 30, 2007. 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, 2007 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, 2006. 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.

Our review of Section II-Billed Services, disclosed that Information Technology Services transferred funds totaling \$5.8 million to the Information Technology Fund during FY2005. OMB Circular A-87 does not allow states to transfer revenue out of an internal service fund for other uses without refunding the Federal Government its' share of these revenues. A request for reimbursement of the Federal equity will be handled under a separate letter.

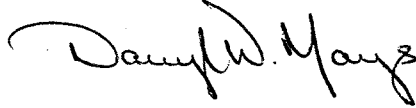
Our review also included an examination of the Commonwealth's universities and state agencies share of the interest incurred by the state to service the General Obligation Bonds. It was determined that the total interest expense for the universities and the state agencies combined were \$38,335,588 for the fiscal year ending June 30, 2005.

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. In addition, please sign the copy of this letter of transmittal in the space provided to indicate your concurrence with the understanding cited above.

Page 2- Mr. Powell

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.

Sincerely,

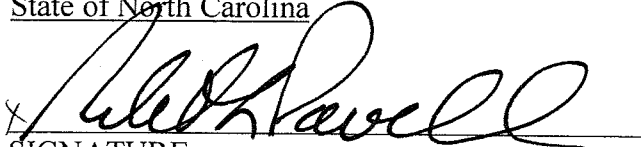


Darryl W. Mayes  
National Director  
Division of Cost Allocation

Enclosures

CONCURRENCE:

State of North Carolina



SIGNATURE

ROBERT L. POWELL

NAME

STATE CONTROLLER

TITLE

6/13/07

DATE

## STATE AND LOCAL GOVERNMENT COST ALLOCATION AGREEMENT

EIN: #1561310675

Date: April 25, 2007

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

FILING REF.: The Preceding  
Agreement was dated  
December 27, 2005

### 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, 2007 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies. A copy of Schedule A, may also be obtained from the Division of Cost Allocation noted on page 2 of this agreement.

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, 2007 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. Courier Service
5. Temporary Solutions
6. Centralized Computing Service
7. 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.

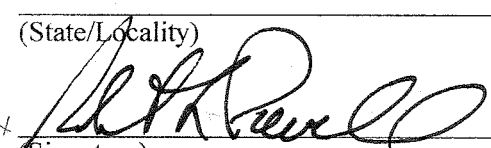
- C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the 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:** This agreement is entered into with the understanding that until we receive further clarification regarding the transfer of funds from the Information Technology Services to the Information Technology Fund we cannot approve the FY2005 Information Technology Services Section-II billed services at this time. However, this matter will be addressed under a separate review.

BY THE STATE/LOCALITY:

EIN: #1561310675

State of North Carolina

\_\_\_\_\_  
(State/Locality)

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

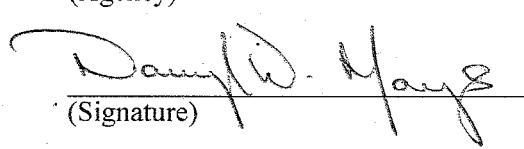
\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

BY THE COGNIZANT AGENCY ON BEHALF  
OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

\_\_\_\_\_  
(Agency)

  
\_\_\_\_\_  
(Signature)

Darryl W. Mayes

\_\_\_\_\_  
(Name)

National Director  
Division of Cost Allocation

\_\_\_\_\_  
(Title)

April 25, 2007

\_\_\_\_\_  
(Date)

Page 2 of 3

DHHS Representative: Jill Wilson  
Telephone: (202) 401-2808

Page 2 of 2

NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	State Budget Office	Banking	Retirement	Auditor	Administrative Hearings	Archives Records	State Health Benefits
Administration	\$ 37,500	\$ 52	\$ -	\$ 24,746	\$ -	\$ (9,600)	\$ 2,824
Governor - Other	\$ 56,913	\$ 831	\$ 184	\$ -	\$ -	\$ 27,474	\$ 891
Treasurer - Other	\$ -	\$ 11,370	\$ 972	\$ 680,358	\$ -	\$ -	\$ 1,489
Insurance - Other	\$ -	\$ -	\$ 840	\$ -	\$ -	\$ -	\$ 5,139
Commerce - Other	\$ 159,769	\$ 1,949	\$ 1,280	\$ (57,396)	\$ -	\$ 159,160	\$ 7,612
Cultural Resources - Other	\$ 42,453	\$ 3,385	\$ 1,218	\$ 149,176	\$ 2,471	\$ 19,583	\$ 6,713
Justice - Other	\$ 80,004	\$ 5,602	\$ 1,777	\$ (116,169)	\$ 132,439	\$ 72,400	\$ 9,473
General Assembly	\$ -	\$ 6,544	\$ 795	\$ -	\$ -	\$ 4,755	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,603
Admin Office of the Courts	\$ 153,594	\$ 21,589	\$ 9,253	\$ 697,042	\$ -	\$ 2,101	\$ 4,512
Lt. Governor	\$ 5,070	\$ -	\$ 23	\$ (19,129)	\$ (4,210)	\$ 3,624	\$ 127
Secretary of State	\$ 16,373	\$ -	\$ 293	\$ (28,412)	\$ 50,192	\$ 16,433	\$ 1,713
Public Instruction	\$ 143,470	\$ 36,792	\$ 453,936	\$ 197,204	\$ 147,139	\$ 13,331	\$ 5,593
Agriculture	\$ 101,654	\$ 12,057	\$ 2,258	\$ (30,430)	\$ 1,783	\$ 17,046	\$ 13,523
Labor	\$ 110,128	\$ 1,517	\$ 757	\$ (46,876)	\$ (3,159)	\$ 3,125	\$ 4,427
Transportation	\$ 285,105	\$ 123,812	\$ 24,289	\$ 1,048,640	\$ 4,942	\$ 136,711	\$ 138,615
Environment/Natural Resources	\$ 528,359	\$ 24,633	\$ 6,494	\$ 184,751	\$ 378,628	\$ 79,881	\$ 39,056
Wildlife Resources	\$ 19,543	\$ 5,719	\$ 1,105	\$ -	\$ -	\$ 1,050	\$ 6,371
Correction	\$ 278,633	\$ 35,783	\$ 35,556	\$ 191,770	\$ 2,471	\$ 394,009	\$ 202,579
Employment Security Comm	\$ (305)	\$ 1,121,764	\$ 2,862	\$ 81,758	\$ -	\$ 12,594	\$ 16,056
Revenue	\$ 17,995	\$ 831,790	\$ 2,458	\$ 143,904	\$ -	\$ 398,658	\$ 14,698
Crime Control/Public Safety	\$ 100,337	\$ 13,252	\$ 4,891	\$ 8,265	\$ 83,776	\$ 12,567	\$ 29,049
DHHS Admin	\$ 209,068	\$ 2,207	\$ 1,527	\$ 194,979	\$ 719,127	\$ (2,311)	\$ 7,373
DHHS Aging	\$ 17,791	\$ 143	\$ -	\$ 5,447	\$ -	\$ 149	\$ 695
DHHS Disability Determination	\$ 4,099	\$ 79,201	\$ 1,088	\$ -	\$ -	\$ -	\$ 6,459
DHHS Mental Health	\$ 333,389	\$ 19,157	\$ 411	\$ 15,024	\$ -	\$ 105,339	\$ 6,272
DHHS Social Services	\$ 43,798	\$ 1,888,077	\$ 1,306	\$ 85,000	\$ 642,957	\$ 15,219	\$ 7,490
DHHS Medical Assistance	\$ 35,648	\$ 1,400	\$ 659	\$ 444,652	\$ -	\$ 25,247	\$ 3,727
DHHS Blind Services	\$ 27,633	\$ 6,537	\$ 568	\$ 6,954	\$ -	\$ 8,262	\$ 2,850
DHHS Facility Services	\$ 10,448	\$ 859	\$ 706	\$ -	\$ -	\$ 26,166	\$ 3,945
DHHS ARC Black Mountain	\$ -	\$ -	\$ 236	\$ 2,163	\$ -	\$ -	\$ 1,580
DHHS ARC Butler	\$ 14,458	\$ 329	\$ -	\$ 7,279	\$ -	\$ -	\$ 388
DHHS ARC Greenville	\$ -	\$ -	\$ 182	\$ -	\$ -	\$ -	\$ 1,059
DHHS Special Care	\$ -	\$ -	\$ 621	\$ -	\$ -	\$ -	\$ (1,240)
DHHS Black Mountain	\$ 759	\$ -	\$ 774	\$ -	\$ -	\$ -	\$ (1,559)
DHHS Deaf School	\$ 17,850	\$ 2,039	\$ 1,140	\$ -	\$ -	\$ (120)	\$ 4,371
DHHS Gov Morehead	\$ -	\$ -	\$ 289	\$ 1,972	\$ -	\$ -	\$ 1,409
DHHS Dix Hospital	\$ -	\$ -	\$ 1,721	\$ 255	\$ -	\$ -	\$ 10,536
DHHS Broughton Hospital	\$ -	\$ -	\$ 1,949	\$ 151,085	\$ -	\$ -	\$ 11,668
DHHS Cherry Hospital	\$ (610)	\$ -	\$ 1,746	\$ 74,556	\$ -	\$ -	\$ 10,035
DHHS Umstead Hospital	\$ 8,153	\$ -	\$ 2,126	\$ 382	\$ -	\$ -	\$ 10,901
DHHS W. Carolina	\$ (3,965)	\$ -	\$ 1,630	\$ -	\$ -	\$ -	\$ 10,000
DHHS O'Berry	\$ -	\$ -	\$ 1,744	\$ 573	\$ -	\$ -	\$ 10,292
DHHS Murdoch	\$ 1,049	\$ -	\$ 2,908	\$ -	\$ -	\$ -	\$ 17,593
DHHS Caswell	\$ (2,173)	\$ -	\$ 2,953	\$ 1,018	\$ -	\$ -	\$ 17,719
DHHS Vocational Rehab	\$ 34,257	\$ 22,881	\$ 1,782	\$ 20,222	\$ -	\$ 2,121	\$ 10,631
DHHS Youth Services	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ (149)	\$ -
DHHS Child Development	\$ 40,595	\$ 251	\$ 497	\$ (1,624)	\$ -	\$ -	\$ 2,975
DHHS Health Services	\$ 490,647	\$ 16,758	\$ 3,123	\$ 343,349	\$ -	\$ 219,609	\$ 20,466
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225	\$ 141

NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	Facilities Maintenance	Purchasing	Controller's Office	Controller - Special	Intergov Affairs
Administration	\$ 476,100	\$ -	\$ 2,189	\$ 951	\$ (1,471)
Governor - Other	\$ 874,237	\$ -	\$ 18,022	\$ 102	\$ 268
Treasurer - Other	\$ -	\$ -	\$ 6,786	\$ 1,296	\$ 448
Insurance - Other	\$ -	\$ 16,305	\$ 25,606	\$ 4,891	\$ 1,545
Commerce - Other	\$ (725,461)	\$ 71,680	\$ 105,061	\$ 8,976	\$ (2,801)
Cultural Resources - Other	\$ 3,932,134	\$ 33,301	\$ 70,032	\$ 11,080	\$ (2,678)
Justice - Other	\$ 2,123,922	\$ 80,956	\$ 117,023	\$ 12,987	\$ (40)
General Assembly	\$ 499,515	\$ 220	\$ 24,891	\$ -	\$ -
Judicial	\$ 530,390	\$ -	\$ -	\$ -	\$ 23,326
Admin Office of the Courts	\$ 21,564	\$ (2,377)	\$ 616,123	\$ 72,369	\$ 1,356
Lt. Governor	\$ 10,865	\$ 2	\$ 1,229	\$ 136	\$ (29)
Secretary of State	\$ 117,340	\$ 1,139	\$ 15,481	\$ 2,072	\$ (730)
Public Instruction	\$ 1,393,308	\$ 118,644	\$ 376,625	\$ 6,978	\$ (1,577)
Agriculture	\$ 1,356,712	\$ 88,070	\$ 224,361	\$ 20,899	\$ (5,104)
Labor	\$ 353,045	\$ 148	\$ 38,565	\$ 5,217	\$ (1,750)
Transportation	\$ (133,066)	\$ 485,351	\$ 70	\$ -	\$ (51,293)
Environment/Natural Resources	\$ 1,013,477	\$ 241,728	\$ 589,107	\$ 54,596	\$ (12,672)
Wildlife Resources	\$ 264,572	\$ 146,899	\$ 84,731	\$ 8,486	\$ (2,210)
Correction	\$ 105,147	\$ 737,862	\$ 2,736,978	\$ 246,685	\$ (67,055)
Employment Security Comm	\$ (63,019)	\$ (11,646)	\$ 39,706	\$ 22,384	\$ (7,883)
Revenue	\$ 1,830,727	\$ 27,654	\$ 105,082	\$ 21,571	\$ (4,448)
Crime Control/Public Safety	\$ 1,058,075	\$ 103,357	\$ 255,305	\$ 41,461	\$ (10,244)
DHHS Admin	\$ (10,039)	\$ 293,562	\$ 37,037	\$ 8,191	\$ (2,214)
DHHS Aging	\$ -	\$ -	\$ 4,305	\$ 705	\$ (36)
DHHS Disability Determination	\$ -	\$ -	\$ 53,515	\$ 7,211	\$ (2,066)
DHHS Mental Health	\$ (1,856)	\$ -	\$ 840,256	\$ 147,568	\$ (662)
DHHS Social Services	\$ 54,170	\$ -	\$ 658,989	\$ 8,607	\$ (2,526)
DHHS Medical Assistance	\$ -	\$ -	\$ 30,166	\$ 4,152	\$ (1,028)
DHHS Blind Services	\$ 52,649	\$ -	\$ 47,626	\$ 3,803	\$ (1,062)
DHHS Facility Services	\$ -	\$ -	\$ 29,973	\$ 4,750	\$ (1,577)
DHHS ARC Black Mountain	\$ -	\$ -	\$ 7,407	\$ -	\$ (481)
DHHS ARC Bumer	\$ -	\$ -	\$ 2,642	\$ 438	\$ (128)
DHHS ARC Greenville	\$ -	\$ -	\$ 7,407	\$ -	\$ (453)
DHHS Special Care	\$ -	\$ 11,750	\$ 20,577	\$ -	\$ (2,847)
DHHS Black Mountain	\$ -	\$ 12,791	\$ 26,063	\$ -	\$ (3,579)
DHHS Deaf School	\$ (2,093)	\$ 2,974	\$ 41,220	\$ 143	\$ (1,501)
DHHS Gov Morehead	\$ -	\$ 1,041	\$ -	\$ -	\$ (931)
DHHS Dix Hospital	\$ -	\$ (5,210)	\$ 82,852	\$ -	\$ (5,350)
DHHS Broughton Hospital	\$ -	\$ 1,188	\$ 79,285	\$ -	\$ (4,965)
DHHS Cherry Hospital	\$ -	\$ 15,618	\$ 78,083	\$ -	\$ (5,101)
DHHS Umstead Hospital	\$ -	\$ 3,862	\$ 78,673	\$ 124	\$ (4,745)
DHHS W. Carolina	\$ -	\$ 6,842	\$ 59,583	\$ 98	\$ (4,134)
DHHS O'Berry	\$ -	\$ 11,750	\$ 60,081	\$ -	\$ (4,016)
DHHS Murdoch	\$ -	\$ 4,311	\$ 94,100	\$ -	\$ (6,570)
DHHS Caswell	\$ -	\$ 3,565	\$ 100,162	\$ 12	\$ (7,005)
DHHS Vocational Rehab	\$ -	\$ -	\$ 92,016	\$ 12,577	\$ (4,055)
DHHS Youth Services	\$ -	\$ -	\$ 85,686	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ 19,299	\$ 3,375	\$ (921)
DHHS Health Services	\$ 1,237,712	\$ 35,540	\$ 586,403	\$ 20,590	\$ (3,758)
DHHS Educ Services	\$ -	\$ -	\$ 42,980	\$ 7,711	\$ (24)

NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	Intergovernmental Relations	State Personnel	State Property Office
Administration	\$ 11,111	\$ 14,453	\$ 55,373
Governor - Other	\$ -	\$ 8,374	\$ 247
Treasurer - Other	\$ -	\$ 14,002	\$ -
Insurance - Other	\$ -	\$ 48,324	\$ -
Commerce - Other	\$ 2,183	\$ 45,010	\$ 42,041
Cultural Resources - Other	\$ 11,191	\$ 18,613	\$ 12,605
Justice - Other	\$ -	\$ 73,998	\$ 5,149
General Assembly	\$ -	\$ -	\$ 4,671
Judicial	\$ -	\$ 729,662	\$ -
Admin Office of the Courts	\$ -	\$ 40,721	\$ -
Lt. Governor	\$ -	\$ 847	\$ -
Secretary of State	\$ -	\$ 9,606	\$ -
Public Instruction	\$ 938	\$ 35,586	\$ -
Agriculture	\$ 4,497	\$ 59,296	\$ 42,913
Labor	\$ -	\$ 23,846	\$ -
Transportation	\$ 10,791	\$ 798,132	\$ 81,751
Environment/Natural Resources	\$ 11,380	\$ 239,809	\$ 364,883
Wildlife Resources	\$ -	\$ (78,401)	\$ 90,232
Correction	\$ 270	\$ 1,236,930	\$ 146,710
Employment Security Comm	\$ -	\$ 84,631	\$ 3,674
Revenue	\$ -	\$ 91,922	\$ -
Crime Control/Public Safety	\$ 13,543	\$ 174,094	\$ 33,591
DHHS Admin	\$ -	\$ 34,504	\$ 1,038
DHHS Aging	\$ -	\$ 5,260	\$ -
DHHS Disability Determination	\$ -	\$ 39,825	\$ -
DHHS Mental Health	\$ -	\$ 279,789	\$ 6,829
DHHS Social Services	\$ -	\$ 393,103	\$ -
DHHS Medical Assistance	\$ -	\$ 23,832	\$ -
DHHS Blind Services	\$ -	\$ 16,778	\$ 46
DHHS Facility Services	\$ -	\$ 22,669	\$ 1,833
DHHS ARC Black Mountain	\$ -	\$ 9,868	\$ -
DHHS ARC Butner	\$ -	\$ 2,377	\$ -
DHHS ARC Greenville	\$ -	\$ 5,941	\$ -
DHHS Special Care	\$ -	\$ (24,570)	\$ -
DHHS Black Mountain	\$ -	\$ (30,898)	\$ -
DHHS Deaf School	\$ -	\$ 26,410	\$ 12,359
DHHS Gov Morehead	\$ -	\$ 6,170	\$ 4,344
DHHS Dix Hospital	\$ -	\$ 54,606	\$ 18,179
DHHS Broughton Hospital	\$ -	\$ 65,481	\$ 15,586
DHHS Cherry Hospital	\$ -	\$ 51,990	\$ 11,628
DHHS Umstead Hospital	\$ -	\$ 60,634	\$ 16,088
DHHS W. Carolina	\$ -	\$ 56,758	\$ 5,997
DHHS O'Berry	\$ -	\$ 59,660	\$ 6,063
DHHS Murdoch	\$ -	\$ 103,524	\$ 8,720
DHHS Caswell	\$ -	\$ 102,248	\$ 11,378
DHHS Vocational Rehab	\$ -	\$ 62,106	\$ 820
DHHS Youth Services	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ 18,494	\$ -
DHHS Health Services	\$ -	\$ 396,132	\$ 231
DHHS Educ Services	\$ -	\$ 985	\$ -

NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	Attorney General	State Construction	Information Tech Fund	Schedule of Section II Over/Under	Total Fixed 2007 Costs
Administration	\$ -	\$ 146,321	\$ 28,401	\$ 69,865	\$ 858,815
Governor - Other	\$ -	\$ 422	\$ 691	\$ 299,798	\$ 1,288,454
Treasurer - Other	\$ -	\$ 11,848	\$ 2,304	\$ -	\$ 730,874
Insurance - Other	\$ -	\$ 932	\$ 12,869	\$ 341	\$ 116,792
Commerce - Other	\$ 1,569,759	\$ 32,184	\$ 20,193	\$ (2,949)	\$ 1,438,251
Cultural Resources - Other	\$ -	\$ 75,311	\$ 11,079	\$ 2,655	\$ 4,400,322
Justice - Other	\$ -	\$ 13,895	\$ 42,113	\$ 4,252	\$ 2,659,782
General Assembly	\$ -	\$ 6,721	\$ 8,705	\$ 30,690	\$ 587,507
Judicial	\$ -	\$ 4,661	\$ -	\$ 0	\$ 1,365,641
Admin Office of the Courts	\$ -	\$ -	\$ 78,091	\$ 6,824	\$ 1,722,764
Lt. Governor	\$ -	\$ -	\$ 11,036	\$ 3,648	\$ 13,240
Secretary of State	\$ -	\$ 2,796	\$ -	\$ (77)	\$ 204,220
Public Instruction	\$ 14,434	\$ 71,110	\$ 104,595	\$ 19,336	\$ 3,137,443
Agriculture	\$ 42,880	\$ 120,589	\$ 17,454	\$ 23,833	\$ 2,114,292
Labor	\$ (530,026)	\$ 4,313	\$ 1,193	\$ 151	\$ (35,379)
Transportation	\$ 8,365,386	\$ 66,698	\$ 662,404	\$ 167,375	\$ 12,215,713
Environment/Natural Resources	\$ 440,227	\$ 291,596	\$ 90,026	\$ 23,521	\$ 4,589,481
Wildlife Resources	\$ 319,366	\$ -	\$ -	\$ 17,614	\$ 885,077
Correction	\$ 136,300	\$ 50,054	\$ 322,441	\$ 42,641	\$ 6,835,764
Employment Security Comm	\$ -	\$ -	\$ 138,923	\$ 784	\$ 1,442,283
Revenue	\$ (331,452)	\$ 11,686	\$ 219,198	\$ 23,438	\$ 3,404,881
Crime Control/Public Safety	\$ 1,729,761	\$ 108,775	\$ 44,311	\$ 46,877	\$ 3,851,043
DHHS Admin	\$ 895,564	\$ 4,856	\$ 271,254	\$ 77	\$ 2,665,801
DHHS Aging	\$ (43,532)	\$ -	\$ 1,115	\$ 42	\$ (7,918)
DHHS Disability Determination	\$ -	\$ -	\$ 24,683	\$ (1,978)	\$ 212,038
DHHS Mental Health	\$ 156,024	\$ -	\$ 26,450	\$ 115	\$ 1,934,106
DHHS Social Services	\$ 2,707,500	\$ -	\$ 348,661	\$ 3,269	\$ 6,855,618
DHHS Medical Assistance	\$ 470,120	\$ -	\$ 13,531	\$ 250	\$ 1,052,356
DHHS Blind Services	\$ -	\$ -	\$ 12,078	\$ 798	\$ 185,519
DHHS Facility Services	\$ 1,374,357	\$ -	\$ 17,065	\$ 188	\$ 1,491,382
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ 143	\$ 20,916
DHHS ARC Butler	\$ -	\$ 4,218	\$ -	\$ 99	\$ 32,099
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ 14,137
DHHS Special Care	\$ -	\$ 4,309	\$ 1,517	\$ (731)	\$ 9,386
DHHS Black Mountain	\$ -	\$ 2,740	\$ 3,022	\$ 52	\$ 10,165
DHHS Deaf School	\$ -	\$ 16,075	\$ 23,243	\$ 363	\$ 144,475
DHHS Gov Morehead	\$ -	\$ 20,932	\$ -	\$ 61	\$ 35,286
DHHS Dix Hospital	\$ -	\$ 14,147	\$ 16,830	\$ (957)	\$ 187,610
DHHS Broughton Hospital	\$ -	\$ 5,525	\$ 4,423	\$ 452	\$ 331,677
DHHS Cherry Hospital	\$ -	\$ 5,297	\$ 6,786	\$ 666	\$ 250,693
DHHS Umstead Hospital	\$ -	\$ 34,460	\$ 7,381	\$ 773	\$ 218,812
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ 415	\$ 133,223
DHHS O'Berry	\$ -	\$ 14,189	\$ 2,613	\$ 286	\$ 163,234
DHHS Murdoch	\$ -	\$ 11,357	\$ 3,068	\$ 598	\$ 240,658
DHHS Caswell	\$ -	\$ 15,024	\$ 2,968	\$ 818	\$ 248,688
DHHS Vocational Rehab	\$ (47,419)	\$ 2,114	\$ 79,350	\$ 1,596	\$ 290,998
DHHS Youth Services	\$ -	\$ -	\$ -	\$ 18	\$ 85,562
DHHS Child Development	\$ 260,105	\$ -	\$ 25,801	\$ 519	\$ 369,366
DHHS Health Services	\$ 98,127	\$ 74,508	\$ -	\$ 11,532	\$ 3,550,969
DHHS Edu Services	\$ -	\$ -	\$ -	\$ 131	\$ 53,150



NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	Facilities Maintenance	Purchasing	Controller's Office	Controller - Special	Intergov Affairs
UNC Administration	\$ 18,838	\$ 18,333	\$ -	\$ -	\$ (1,443)
UNC Chapel Hill	\$ -	\$ 53,281	\$ -	\$ -	\$ (26,643)
UNC Greensboro	\$ -	\$ 9,554	\$ -	\$ -	\$ (4,307)
UNC Charlotte	\$ -	\$ 30,752	\$ -	\$ -	\$ (4,220)
UNC Asheville	\$ -	\$ 7,217	\$ 36,156	\$ 14,670	\$ (1,203)
UNC Wilmington	\$ -	\$ 16,693	\$ -	\$ -	\$ (2,904)
Appalachian State	\$ -	\$ 15,998	\$ -	\$ -	\$ (4,459)
Winston Salem State	\$ -	\$ 17,395	\$ 39,723	\$ 14,497	\$ (1,117)
Pembroke State	\$ -	\$ 498	\$ 39,155	\$ 14,722	\$ (983)
North Carolina State	\$ -	\$ 42,003	\$ -	\$ -	\$ (14,559)
School of Arts	\$ -	\$ 7,526	\$ 20,306	\$ 8,750	\$ (755)
N.C. A&T University	\$ -	\$ 33,849	\$ 85,492	\$ 34,971	\$ (3,066)
Elizabeth City State	\$ -	\$ 9,691	\$ 25,201	\$ 10,728	\$ (1,030)
N.C. Central University	\$ -	\$ 53,697	\$ 56,258	\$ 21,638	\$ (1,906)
Fayetteville State	\$ -	\$ 35,763	\$ 35,438	\$ 14,310	\$ (1,458)
W. Carolina University	\$ -	\$ 11,116	\$ 77,919	\$ 32,117	\$ (2,479)
E. Carolina University	\$ -	\$ 108,099	\$ -	\$ -	\$ (9,891)
Community Colleges	\$ 400,591	\$ 268,252	\$ 32,669	\$ 2,151	\$ (574)
N.C. Memorial Hospital	\$ -	\$ (755)	\$ 773	\$ -	\$ -
School of Science/Math	\$ -	\$ (1,065)	\$ 17,143	\$ 2,578	\$ (379)
N.C. Housing Finance Agency	\$ -	\$ -	\$ 3,038	\$ 1,161	\$ (339)
D.O.C. ITS	\$ (73,786)	\$ 107,147	\$ 151,647	\$ 4,881	\$ (1,584)
Juvenile Justice	\$ -	\$ 26,728	\$ 140,123	\$ 23,174	\$ (7,625)
All Other	\$ 1,724,705	\$ 823,571	\$ 7,761	\$ 229	\$ (267)
<b>TOTAL:</b>	<b>\$ 18,440,476</b>	<b>\$ 4,234,220</b>	<b>\$ 9,488,160</b>	<b>\$ 973,771</b>	<b>\$ (309,967)</b>

NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	Intergovernmental Relations	State Personnel	State Property Office
UNC Administration	\$ -	\$ 19,361	\$ 2,816
UNC Chapel Hill	\$ -	\$ 415,217	\$ 146,788
UNC Greensboro	\$ -	\$ 72,755	\$ 46,477
UNC Charlotte	\$ -	\$ 85,942	\$ 40,488
UNC Asheville	\$ -	\$ 24,699	\$ 13,930
UNC Wilmington	\$ -	\$ 59,924	\$ 23,661
Appalachian State	\$ -	\$ 79,395	\$ 44,192
Winston Salem State	\$ -	\$ 23,162	\$ 15,287
Pembroke State	\$ -	\$ 25,407	\$ 10,431
North Carolina State	\$ -	\$ 243,293	\$ 136,518
School of Arts	\$ -	\$ 12,866	\$ 10,013
N.C. A&T University	\$ -	\$ 51,565	\$ 32,420
Elizabeth City State	\$ -	\$ 18,944	\$ 12,650
N.C. Central University	\$ -	\$ 30,351	\$ 26,652
Fayetteville State	\$ -	\$ 23,499	\$ 14,635
W. Carolina University	\$ -	\$ 48,673	\$ 31,963
E. Carolina University	\$ -	\$ 190,165	\$ 60,968
Community Colleges	\$ 1,127	\$ 12,739	\$ 716
N.C. Memorial Hospital	\$ -	\$ -	\$ 21,515
School of Science/Math	\$ -	\$ 7,068	\$ 6,339
N.C. Housing Finance Agency	\$ -	\$ 7,033	\$ -
D.O.C. ITS	\$ -	\$ 26,679	\$ 1,344
Juvenile Justice	\$ -	\$ 105,045	\$ 15,937
All Other	\$ -	\$ 5,348	\$ 2,125
<b>TOTAL:</b>	<b>\$ 67,031</b>	<b>\$ 7,102,263</b>	<b>\$ 1,722,842</b>

NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2007

	Attorney General	State Construction	Information Tech Fund	Schedule of Section II Over/Under	Total Fixed 2007 Costs
UNC Administration	\$ 68,441	\$ 195	\$ 3,395	\$ 18,826	\$ 179,194
UNC Chapel Hill	\$ -	\$ 562,488	\$ 15,005	\$ 97,813	\$ 1,651,670
UNC Greensboro	\$ -	\$ 70,799	\$ 1,482	\$ 3,870	\$ 476,218
UNC Charlotte	\$ -	\$ 71,976	\$ 3,489	\$ 51,570	\$ 393,596
UNC Asheville	\$ -	\$ 28,709	\$ 5,163	\$ 1,981	\$ 139,975
UNC Wilmington	\$ -	\$ 84,958	\$ 7,163	\$ 18,961	\$ 365,299
Appalachian State	\$ -	\$ 57,244	\$ 17,075	\$ 10,179	\$ 398,832
Winston Salem State	\$ -	\$ 39,622	\$ 20,516	\$ 2,512	\$ 295,617
Pembroke State	\$ -	\$ 45,629	\$ 2,399	\$ 947	\$ 246,289
North Carolina State	\$ -	\$ 462,855	\$ 21,246	\$ 51,366	\$ 1,232,592
School of Arts	\$ -	\$ 15,549	\$ 4,814	\$ 3,237	\$ 406,467
N.C. A&T University	\$ -	\$ 69,530	\$ 14,187	\$ 2,614	\$ 555,746
Elizabeth City State	\$ -	\$ 13,390	\$ 2,219	\$ 2,571	\$ 255,609
N.C. Central University	\$ -	\$ 58,215	\$ 25,748	\$ 1,126	\$ 459,306
Fayetteville State	\$ -	\$ 23,940	\$ 10,619	\$ 2,699	\$ 465,633
W. Carolina University	\$ -	\$ 143,040	\$ 9,345	\$ 7,258	\$ 402,284
E. Carolina University	\$ -	\$ 81,107	\$ 3,526	\$ 2,727	\$ 616,175
Community Colleges	\$ -	\$ 585,008	\$ 90,513	\$ 4,343	\$ (202,492)
N.C. Memorial Hospital	\$ 1,039,457	\$ 8,642	\$ -	\$ 7,975	\$ 1,390,181
School of Science/Math	\$ -	\$ 4,952	\$ 2,264	\$ 555	\$ 99,852
N.C. Housing Finance Agency	\$ -	\$ -	\$ 25	\$ 37	\$ 20,510
D.O.C. ITS	\$ -	\$ 72,108	\$ 163,996	\$ 3,332	\$ 512,406
Juvenile Justice	\$ 398,360	\$ 22,512	\$ 48,904	\$ 3,470	\$ 547,711
All Other	\$ (5,155,832)	\$ 308,236	\$ 448,882	\$ 370,868	\$ 6,144,767
<b>TOTAL:</b>	<b>\$ 13,977,906</b>	<b>\$ 4,080,370</b>	<b>\$ 3,629,842</b>	<b>\$ 1,471,050</b>	<b>\$ 91,660,702</b>

State of North Carolina  
 FY 2004/2005  
 University Interest

BOND ISSUE	TOTAL DEBT ISSUED	INTEREST PAID	LESS INTEREST EARNED	NET INTEREST COST	CC 40070	NCSSM 40069	UNC CH Hlth 40072
64187	268,000,000	10,210,000	10	10,209,990	1,957,893	1,276,615	14,244,577
%					0.7306%	0.4763%	5.3151%
Allocated Int.					74,590	48,635	542,675
64190	204,400,000	10,310,000	1,552,123	8,757,877			
%					0.0000%	0.0000%	0.0000%
Allocated Int.					-	-	-
Variable Rate	355,000,000	6,087,328		6,087,328	34,598,467	1,394,734	24,931,308
%					9.7460%	0.3929%	7.0229%
Allocated Int.					593,274	23,916	427,507
64134	320,000,000	14,825,000	44,393	14,780,607	50,332,474	1,170,828	21,549,665
%					15.7289%	0.3659%	6.7343%
Allocated Int.					2,324,827	54,080	995,366
64135	283,255,000	13,159,363	135,283	13,024,080	30,667,526	1,077,064	16,609,199
%					10.8268%	0.3802%	5.8637%
Allocated Int.					1,410,094	49,523	763,692
64146	707,900,000	33,413,250	4,450,754	28,962,496	133,200,000	54,112	32,234,748
%					18.8162%	0.0076%	4.5536%
Allocated Int.					5,449,646	2,214	1,318,829
FY Interest Paid					9,852,431	178,368	4,048,069

State of North Carolina  
 FY 2004/2005  
 University Interest

	UNC CH	NCSU	UNC G	UNC C	UNC A	UNC W	WCU	ASU
	40073	40074	40075	40076	40077	40078	40079	40080
BOND ISSUE	40073	40074	40075	40076	40077	40078	40079	40080
64187	24,290,311	16,042,264	23,555,044	16,417,638	1,772,631	2,712,252	5,450,046	6,248,406
%	9.0635%	5.9859%	8.7892%	6.1260%	0.6614%	1.0120%	2.0336%	2.3315%
Allocated Int.	925,387	611,162	897,376	625,462	67,532	103,329	207,630	238,045
64190								
%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Allocated Int.	-	-	-	-	-	-	-	-
Variable Rate	20,684,002	31,353,122	20,063,922	18,764,942	3,022,109	6,621,786	12,957,497	8,003,962
%	5.8265%	8.8319%	5.6518%	5.2859%	0.8513%	1.8653%	3.6500%	2.2546%
Allocated Int.	354,677	537,625	344,044	321,770	51,821	113,546	222,187	137,247
64134	23,140,406	56,605,223	9,051,471	26,723,393	4,542,273	11,162,974	10,757,733	7,979,422
%	7.2314%	17.6891%	2.8286%	8.3511%	1.4195%	3.4884%	3.3618%	2.4936%
Allocated Int.	1,068,841	2,614,561	418,082	1,234,337	209,805	515,611	496,893	368,565
64135	23,742,432	51,939,522	8,047,539	32,122,183	5,417,191	7,153,596	17,225,476	9,819,777
%	8.3820%	18.3367%	2.8411%	11.3404%	1.9125%	2.5255%	6.0813%	3.4668%
Allocated Int.	1,091,678	2,388,182	370,026	1,476,980	249,083	328,923	792,028	451,514
64146	76,386,812	85,488,204	21,963,349	47,035,042	3,170,803	12,902,616	20,665,637	26,420,468
%	10.7906%	12.0763%	3.1026%	6.6443%	0.4479%	1.8227%	2.9193%	3.7322%
Allocated Int.	3,125,233	3,497,601	898,592	1,924,357	129,728	527,888	845,499	1,080,947
FY Interest Paid	6,565,817	9,649,130	2,928,121	5,582,906	707,969	1,589,297	2,564,238	2,276,319

State of North Carolina  
 FY 2004/2005  
 University Interest

	UNC P 40081	WSSU 40082	ECSU 40083	FSU 40084	NCCU 40085	ECU 40086	NCA&T 40087	NCSA 40088
BOND ISSUE	1,458,363	5,744,865	2,104,001	581,341	3,074,608	29,531,846	21,639,371	6,015,371
64187	1,458,363	5,744,865	2,104,001	581,341	3,074,608	29,531,846	21,639,371	6,015,371
%	0.5442%	2.1436%	0.7851%	0.2169%	1.1472%	11.0193%	8.0744%	2.2445%
Allocated Int.	55,559	218,862	80,156	22,147	117,133	1,125,074	824,395	229,167
64190		645,033	-	676,040	594,758	27,899	661,012	263,991
%	0.0000%	0.3156%	0.0000%	0.3307%	0.2910%	0.0136%	0.3234%	0.1292%
Allocated Int.	-	27,638	-	28,966	25,483	1,195	28,322	11,311
Variable Rate	1,565,562	6,788,939	2,577,376	1,596,211	7,578,466	22,850,154	11,865,853	9,906,407
%	0.4410%	1.9124%	0.7260%	0.4496%	2.1348%	6.4367%	3.3425%	2.7905%
Allocated Int.	26,845	116,413	44,195	27,371	129,951	391,821	203,469	169,869
64134	5,563,751	4,465,384	5,396,223	2,199,626	5,369,490	22,407,294	9,951,660	7,573,082
%	1.7387%	1.3954%	1.6863%	0.6874%	1.6780%	7.0023%	3.1099%	2.3666%
Allocated Int.	256,986	206,253	249,248	101,599	248,014	1,034,979	459,661	349,796
64135	11,763,634	5,625,187	10,568,582	1,041,690	10,169,318	12,154,315	11,960,598	4,272,163
%	4.1530%	1.9859%	3.7311%	0.3678%	3.5902%	4.2909%	4.2226%	1.5082%
Allocated Int.	540,893	258,646	485,944	47,897	467,586	558,856	549,949	196,434
64146	14,160,581	11,342,011	9,263,416	10,836,540	41,285,640	26,172,937	34,424,289	6,191,393
%	2.0004%	1.6022%	1.3086%	1.5308%	5.8321%	3.6973%	4.8629%	0.8746%
Allocated Int.	579,356	464,039	378,997	443,358	1,689,130	1,070,820	1,408,410	253,310
FY Interest Paid	1,459,639	1,291,851	1,238,540	671,339	2,677,297	4,182,746	3,474,205	1,209,888

State of North Carolina  
 FY 2004/2005  
 University Interest

	UNC GA 40089	UNC A Arb 40090	University Total
BOND ISSUE			
64187	18,868,930	571,518	203,557,893
%	7.0406%	0.2133%	75.954%
Allocated Int.	718,849	21,773	7,754,940
64190	1,135,884	-	4,004,616
%	0.5557%	0.0000%	1.959%
Allocated Int.	48,669	-	171,585
Variable Rate	11,427,148	416,809	258,968,774
%	3.2189%	0.1174%	72.949%
Allocated Int.	195,946	7,147	4,440,642
64134	3,712,276	252,243	289,906,892
%	1.1601%	0.0788%	90.596%
Allocated Int.	171,468	11,651	13,390,624
64135	962,997	1,208,996	273,548,986
%	0.3400%	0.4268%	96.573%
Allocated Int.	44,279	55,590	12,577,796
64146	1,590,978	2,310,427	617,100,000
%	0.2247%	0.3264%	87.173%
Allocated Int.	65,092	94,527	25,247,572
FY Interest Paid	1,244,303	190,688	\$38,335,588