

JULY 24, 2026

TO: Chief Fiscal Officers
Vice Chancellors

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

SUBJECT: Statewide Indirect Cost Allocation Plan Approvals

The Office of the State Controller has continued to work closely with the United States Department of Health and Human Services (DHHS) – Cost Allocation Services (CAS) to advance the review and approval of Statewide Indirect Cost Allocation Plans. The most recent approved plan for North Carolina was the FY2023 Statewide Indirect Cost Allocation Plan, received in August 2024. US DHHS CAS has since completed reviews for an additional three years. The following Statewide Indirect Cost Allocation Plan approvals have been received from US DHHS CAS:

- Statewide Indirect Cost Allocation Plan for FY2024 (based on actual numbers from FY2022)
- Statewide Indirect Cost Allocation Plan for FY2025 (based on actual numbers from FY2023)
- Statewide Indirect Cost Allocation Plan for FY2026 (based on actual numbers from FY2024)

The approvals listed above authorize state agencies/institutions conducting federally supported programs to include, as part of their operating costs, the central service agency costs that have been allocated to their agency/institution through this cost plan. Due to the unique nature of receiving multiple approvals at once, state agencies/institutions should contact their cognizant agency for direction/application on how to reconcile the under/over recoveries for indirect cost rates due to the federal government's backlog of these approvals.

The schedule of interest expense incurred on bonds issued by the Department of State Treasurer and allocated to the universities based upon bond proceed distributions is also attached as supplemental information. Universities conducting federal programs and desiring to charge these programs with interest expense incurred on statewide university construction bonds may wish to use these amounts in their indirect cost agreement.

The approved [Statewide Indirect Costs Allocation Agreements](#) and related fixed costs for FY2024, FY2025, and FY2026 are located on the Office of State Controller's website.

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



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

1301 Young Street Suite 1140
Dallas, TX 75202
EMAIL: CAS-Dallas@psc.hhs.gov

July 2, 2026

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

Dear Nels Roseland:

The negotiation agreement approving the central services cost allocation plan for the fiscal years ending 06/30/24, 6/30/25, and 6/30/26 is enclosed. This agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included as indirect costs in your departments and agencies that have Federal grants and/or contracts.

Our review included the State's public universities' share of the interest costs incurred by the State to service the General Obligation Bonds. It was determined that the total interest expense for the universities combined were \$9,377,243 for the FYE June 30, 2022, \$7,990,083 for the FYE June 30, 2023, and \$6,936,723 for the FYE June 30, 2024.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

A cost allocation plan proposal together with supporting information are required to substantiate your claim for central service costs under grants and contracts awarded by the Federal government. We have received your proposal based on FYE June 30, 2025.

Sincerely,

Olulola O.
Oluborode -S
e -S

Digitally signed
by Olulola O.
Oluborode -S
Date: 2026.07.20
09:32:53 -04'00'

Olulola Oluborode
Acting Director
Cost Allocation Services

Enclosure

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN: #15-61310675
STATE/LOCALITY:
State of North Carolina
Office of the State Controller
3512 Bush Street
Raleigh, NC 27609-7509

DATE: July 2, 2026
FILING REF.: The Precedi
ng agreement was dated:
8/26/24

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 years ended June 30, 2024, 2025, and 2026 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: July 2, 2026

SECTION III: CONDITIONS

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

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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.
- F. The rates in this rate agreement were reviewed in compliance with the HHS Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

BY THE STATE/LOCALITY:

STATE OF NORTH CAROLINA

(STATE/LOCALITY) *Nels C. Roseland*

(SIGNATURE)

Nels C. Roseland

(NAME)

State Controller

(TITLE)

July 29, 2026

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O. Oluborode

Digitally signed by
Olulola O. Oluborode -
S

Date: 2026.07.20
09:32:34 -0400

(SIGNATURE)

Olulola Oluborode

(NAME)

Acting Director, Cost Allocation Services

(TITLE)

July 2, 2026

(DATE)

HHS Representative: Michael Phillips

214 - 767 - 3236

**NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026**

Exhibit A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
Motor Fleet Mgt	\$ -	\$ 18,286	\$ 292,912	\$ 176,614	\$ 89,806
State Parking	\$ (55)	\$ 24,628	\$ 108,595	\$ 93,382	\$ 31,950
Temporary Solutions	\$ 327,106	\$ 1,164	\$ -	\$ 177,244	\$ -
Non-Public Educ	\$ (79)	\$ -	\$ 93,122	\$ 16,832	\$ 29,687
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (275)	\$ 4,750,429	\$ 299,511	\$ 582,331	\$ 87,063
Governor	\$ 128,848	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 64,527	\$ -	\$ -	\$ -	\$ -
Commerce	\$ 128,710	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ 2,901,968	\$ -	\$ -	\$ -	\$ -
Justice	\$ 423,670	\$ -	\$ -	\$ -	\$ -
General Assembly	\$ 282,945	\$ -	\$ -	\$ -	\$ -
Judicial	\$ 166,706	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 11,139	\$ -	\$ -	\$ -	\$ -
Lt. Governor	\$ 2,127	\$ -	\$ -	\$ -	\$ -
Secretary of State	\$ -	\$ -	\$ -	\$ -	\$ -
Public Instruction	\$ 428,794	\$ -	\$ -	\$ -	\$ -
Agriculture	\$ 656,116	\$ -	\$ -	\$ -	\$ -
Labor	\$ 31,090	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Quality	\$ 1,604,322	\$ -	\$ -	\$ -	\$ -
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Corrections	\$ 9,928	\$ -	\$ -	\$ -	\$ -
Division of Employment Security-Commerce	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 644,487	\$ -	\$ -	\$ -	\$ -
Department of Public Safety	\$ 311,475	\$ -	\$ -	\$ -	\$ -
SBI	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Admin	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 55,021	\$ -	\$ -	\$ -	\$ -
DHHS Social Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 23,509	\$ -	\$ -	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Special Care	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child and Family Well	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ (115)	\$ -	\$ -	\$ -	\$ -
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -
North Carolina State	\$ 96,171	\$ -	\$ -	\$ -	\$ -
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
Community Colleges	\$ 57,749	\$ -	\$ -	\$ -	\$ -
UNC Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ 44,815	\$ -	\$ -	\$ 268,883	\$ -
DIT	\$ 1,890,268	\$ -	\$ -	\$ -	\$ -
FICA Savings	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 38,301	\$ -	\$ -	\$ 94,498	\$ -
TOTAL:	\$ 10,329,267	\$ 4,794,507	\$ 794,139	\$ 1,409,784	\$ 238,505

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office
Motor Fleet Mgt	\$ -	\$ 6,321	\$ -	\$ 191,016	\$ -	\$ 121,642
State Parking	\$ -	\$ 2,311	\$ 37	\$ 12,149	\$ -	\$ 43,948
Temporary Solutions	\$ (76)	\$ 5,627	\$ -	\$ -	\$ -	\$ 107,999
Non-Public Educ	\$ -	\$ 2,037	\$ 53	\$ 17,299	\$ -	\$ 37,476
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ 6,348	\$ 931	\$ 60,538	\$ -	\$ 178,344
Governor	\$ -	\$ 12,331	\$ 1,362	\$ 468,147	\$ (4,298)	\$ 86,095
Treasurer	\$ -	\$ 25,722	\$ -	\$ -	\$ -	\$ 49,931
Insurance	\$ -	\$ 95,427	\$ 1,228	\$ 398,707	\$ -	\$ 173,376
Commerce	\$ -	\$ 109,819	\$ 2,776	\$ 1,246,971	\$ 11,007	\$ 385,435
Natural Resources	\$ -	\$ 310,023	\$ (90,856)	\$ 13,770,014	\$ 223,443	\$ 1,376,187
Justice	\$ -	\$ 93,676	\$ 10,688	\$ 3,729,881	\$ (48,520)	\$ 334,466
General Assembly	\$ -	\$ -	\$ 6,622	\$ (523,915)	\$ 1,989	\$ 564,330
Judicial	\$ -	\$ -	\$ 2,114	\$ 643,853	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ 1,316,652	\$ 4,879	\$ 18,661	\$ 83,202	\$ 3,159,491
Lt. Governor	\$ -	\$ 1,270	\$ 155	\$ 71,507	\$ 1,031	\$ 4,380
Secretary of State	\$ -	\$ 31,020	\$ 684	\$ 411,693	\$ (421)	\$ 89,015
Public Instruction	\$ -	\$ 191,088	\$ 22,707	\$ 1,823,293	\$ 944,599	\$ 733,889
Agriculture	\$ -	\$ 297,668	\$ 102,341	\$ 1,450,188	\$ (235,468)	\$ 1,584,003
Labor	\$ -	\$ 60,514	\$ 1,552	\$ 795,723	\$ (884)	\$ 217,310
Transportation	\$ -	\$ 737,709	\$ 247,107	\$ 209,538	\$ 2,697,733	\$ 5,890,623
Environmental Quality	\$ -	\$ 301,380	\$ 168,405	\$ 2,488,469	\$ (30,253)	\$ 1,068,978
Wildlife Resources	\$ -	\$ 109,938	\$ 28,667	\$ -	\$ 43,940	\$ 446,291
Adult Corrections	\$ -	\$ 4,089,024	\$ 374,127	\$ 61,347	\$ 1,090,552	\$ 12,691,099
Division of Employment Security-Commerce	\$ -	\$ 133,030	\$ 4,335	\$ -	\$ -	\$ 110,649
Revenue	\$ -	\$ 232,500	\$ 5,218	\$ 2,246,774	\$ (45,193)	\$ 518,219
Department of Public Safety	\$ -	\$ (957,004)	\$ (34,097)	\$ 5,845,057	\$ 30,216	\$ (2,647,402)
SBI	\$ -	\$ 115,768	\$ -	\$ -	\$ -	\$ 57,277
DHHS Admin	\$ -	\$ 143,236	\$ -	\$ -	\$ 252,924	\$ 3,777,067
DHHS Aging	\$ -	\$ 12,486	\$ 108	\$ -	\$ -	\$ 195,003
DHHS Disability Determination	\$ -	\$ 78,315	\$ -	\$ -	\$ -	\$ 368,679
DHHS Mental Health	\$ -	\$ 250,192	\$ 7,791	\$ 506,243	\$ -	\$ 4,376,683
DHHS Social Services	\$ -	\$ 42,131	\$ -	\$ -	\$ -	\$ 1,381,205
DHHS Medical Assistance	\$ -	\$ (57,023)	\$ -	\$ -	\$ -	\$ (121,584)
DHHS Blind Services	\$ -	\$ 36,153	\$ 2,871	\$ 165,997	\$ -	\$ 222,480
DHHS Facility Services	\$ -	\$ (62,949)	\$ -	\$ -	\$ -	\$ 333,798
DHHS ARC Black Mountain	\$ -	\$ 18,402	\$ 1,652	\$ -	\$ -	\$ 28,148
DHHS ARC Butner	\$ -	\$ (18,651)	\$ -	\$ -	\$ -	\$ (24,224)
DHHS ARC Greenville	\$ -	\$ 9,966	\$ 2,086	\$ -	\$ -	\$ 20,577
DHHS Special Care	\$ -	\$ 20,635	\$ -	\$ -	\$ -	\$ 52,840
DHHS Black Mountain	\$ -	\$ 20,412	\$ -	\$ -	\$ -	\$ 59,567
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ 17,017	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ 114,525	\$ 14,172	\$ -	\$ -	\$ 193,828
DHHS Cherry Hospital	\$ -	\$ 133,807	\$ 23,937	\$ -	\$ (2,953)	\$ 231,045
DHHS Umstead Hospital	\$ -	\$ -	\$ 18,184	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ (108,415)	\$ 8,930	\$ -	\$ -	\$ 163,449
DHHS O'Berry	\$ -	\$ 41,160	\$ 7,100	\$ -	\$ 23,772	\$ 94,785

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office
DHHS Murdoch	\$ -	\$ 131,730	\$ 11,919	\$ -	\$ 23,772	\$ 229,477
DHHS Caswell	\$ -	\$ 142,218	\$ 15,072	\$ -	\$ -	\$ 230,725
DHHS Vocational Rehab	\$ -	\$ 114,949	\$ 1,101	\$ -	\$ -	\$ 511,543
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ 53,990	\$ -	\$ -	\$ -	\$ 393,407
DHHS Health Services	\$ -	\$ 201,938	\$ 6,572	\$ 7,168,242	\$ -	\$ 1,307,216
DHHS Health Benefits	\$ -	\$ 118,107	\$ 581	\$ -	\$ -	\$ 851,731
DHHS Child and Family Well	\$ -	\$ 228,531	\$ -	\$ -	\$ -	\$ 807,408
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ 140,655	\$ 10,707	\$ -	\$ -	\$ 259,535
UNC Administration	\$ -	\$ 39,511	\$ 8,798	\$ 46,358	\$ 84,003	\$ -
UNC Chapel Hill	\$ -	\$ 1,368,284	\$ 314,751	\$ -	\$ 354,613	\$ -
UNC Greensboro	\$ -	\$ 181,563	\$ 103,359	\$ -	\$ 111,584	\$ -
UNC Charlotte	\$ -	\$ 302,116	\$ 126,836	\$ -	\$ 328,337	\$ -
UNC Asheville	\$ -	\$ 59,078	\$ 34,588	\$ -	\$ 59,342	\$ -
UNC Wilmington	\$ -	\$ 159,159	\$ 70,726	\$ -	\$ 178,554	\$ -
Appalachian State	\$ -	\$ 238,546	\$ 86,348	\$ -	\$ 114,369	\$ -
Winston Salem State	\$ -	\$ 99,061	\$ 33,423	\$ -	\$ 39,566	\$ -
Pembroke State	\$ -	\$ 68,553	\$ 21,578	\$ -	\$ 35,530	\$ -
North Carolina State	\$ -	\$ 796,083	\$ 298,800	\$ 5,831	\$ 233,916	\$ -
School of Arts	\$ -	\$ 36,833	\$ 22,870	\$ -	\$ 46,057	\$ -
N.C. A&T University	\$ -	\$ 134,681	\$ 87,319	\$ -	\$ 25,396	\$ -
Elizabeth City State	\$ -	\$ 25,427	\$ 19,878	\$ -	\$ 9,575	\$ -
N.C. Central University	\$ -	\$ 171,261	\$ 49,156	\$ -	\$ 17,591	\$ -
Fayetteville State	\$ -	\$ 40,122	\$ 22,593	\$ -	\$ 130,966	\$ -
W. Carolina University	\$ -	\$ 138,901	\$ 58,822	\$ -	\$ 116,711	\$ -
E. Carolina University	\$ -	\$ 516,790	\$ 136,819	\$ -	\$ 107	\$ -
Community Colleges	\$ -	\$ 41,086	\$ 1,568	\$ 590,814	\$ (243,852)	\$ 171,743
UNC Healthcare	\$ -	\$ -	\$ 87,474	\$ -	\$ 32,833	\$ 6,691
School of Science/Math	\$ -	\$ 91,119	\$ 12,830	\$ -	\$ 41,635	\$ 293,032
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,072)
Military & Veteran Affairs	\$ -	\$ 20,397	\$ 13,093	\$ 147,435	\$ (16,076)	\$ 73,118
DIT	\$ -	\$ 219,680	\$ 4,297	\$ 167,250	\$ 42,518	\$ 461,345
FICA Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,648
All Other	\$ -	\$ 15,929	\$ 985	\$ 1,947,680	\$ 209,953	\$ 124,228
TOTAL:	\$ (76)	\$ 13,900,879	\$ 2,627,744	\$ 46,182,760	\$ 7,013,419	\$ 44,435,170

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor
Motor Fleet Mgt	\$ 6,229	\$ 10,034	\$ -	\$ 1,649	\$ (416)	\$ -
State Parking	\$ 2,509	\$ 13,600	\$ -	\$ 788	\$ (198)	\$ -
Temporary Solutions	\$ 5,276	\$ 9,269	\$ -	\$ 1,546	\$ (362)	\$ -
Non-Public Educ	\$ 1,337	\$ -	\$ -	\$ 303	\$ (95)	\$ -
Telecommunications	\$ -	\$ 53,635	\$ -	\$ -	\$ -	\$ -
Administration	\$ 15,788	\$ 315,152	\$ -	\$ 7,739	\$ (581)	\$ 13,299
Governor	\$ 8,854	\$ 67,077	\$ -	\$ 8,037	\$ (922)	\$ (107,372)
Treasurer	\$ 6,764	\$ 24,815	\$ 3,122,183	\$ 5,319	\$ (1,830)	\$ 528
Insurance	\$ 23,458	\$ 71,604	\$ -	\$ 18,497	\$ (6,424)	\$ -
Commerce	\$ 42,885	\$ 222,280	\$ -	\$ 28,004	\$ (5,764)	\$ 504,515
Natural Resources	\$ 128,750	\$ 1,317,749	\$ -	\$ 78,338	\$ (23,445)	\$ 44,264
Justice	\$ 31,687	\$ 54,697	\$ -	\$ 21,116	\$ (8,476)	\$ -
General Assembly	\$ 65,393	\$ 211,168	\$ -	\$ 69,886	\$ -	\$ 1,585
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 269,762	\$ 443,472	\$ -	\$ 128,889	\$ (97,242)	\$ 150,684
Lt. Governor	\$ 403	\$ 17,346	\$ -	\$ 264	\$ (116)	\$ 211
Secretary of State	\$ 7,665	\$ 112,567	\$ -	\$ 4,770	\$ (2,377)	\$ -
Public Instruction	\$ 84,829	\$ 495,150	\$ -	\$ 36,101	\$ (14,067)	\$ 1,085,702
Agriculture	\$ 178,081	\$ 814,498	\$ -	\$ 118,258	\$ (24,162)	\$ 136,947
Labor	\$ 22,033	\$ 166,033	\$ -	\$ 14,587	\$ (4,439)	\$ 6,234
Transportation	\$ 394,097	\$ 671,287	\$ -	\$ 227,009	\$ (124,057)	\$ 1,459,894
Environmental Quality	\$ 108,106	\$ 710,270	\$ -	\$ 72,680	\$ (20,459)	\$ 144,282
Wildlife Resources	\$ 47,163	\$ 419,149	\$ -	\$ 29,751	\$ (8,524)	\$ -
Adult Corrections	\$ 860,276	\$ 1,269,851	\$ -	\$ 813,981	\$ (94,729)	\$ 111,341
Division of Employment Security-Commerce	\$ 8,721	\$ (4,779)	\$ -	\$ -	\$ (12,713)	\$ 163,681
Revenue	\$ 36,884	\$ 175,223	\$ -	\$ 17,652	\$ (17,976)	\$ 207,323
Department of Public Safety	\$ 199,866	\$ 684,422	\$ -	\$ (304,889)	\$ (164,787)	\$ 787,852
SBI	\$ 2,694	\$ 66,691	\$ -	\$ 2,035	\$ (2,682)	\$ -
DHHS Admin	\$ 514,184	\$ 272,012	\$ -	\$ 359,719	\$ (14,149)	\$ 969,480
DHHS Aging	\$ 26,101	\$ 43,581	\$ -	\$ 17,822	\$ (1,032)	\$ (60)
DHHS Disability Determination	\$ 75,637	\$ 18,359	\$ -	\$ (10,313)	\$ (8,958)	\$ 16,379
DHHS Mental Health	\$ 660,198	\$ 256,151	\$ -	\$ 396,581	\$ (8,974)	\$ 257,922
DHHS Social Services	\$ 206,995	\$ 160,637	\$ -	\$ 117,310	\$ (4,745)	\$ 190,492
DHHS Medical Assistance	\$ -	\$ (80,474)	\$ -	\$ (27,497)	\$ (3,306)	\$ -
DHHS Blind Services	\$ 28,653	\$ 127,269	\$ -	\$ 14,355	\$ (4,072)	\$ -
DHHS Facility Services	\$ 60,190	\$ 128,299	\$ -	\$ 43,158	\$ (4,521)	\$ -
DHHS ARC Black Mountain	\$ 1,278	\$ -	\$ -	\$ (9)	\$ (2,325)	\$ -
DHHS ARC Butner	\$ (8)	\$ -	\$ -	\$ (49)	\$ (1,081)	\$ -
DHHS ARC Greenville	\$ 945	\$ (596)	\$ -	\$ -	\$ (1,759)	\$ -
DHHS Special Care	\$ 2,904	\$ 2,126	\$ -	\$ 21	\$ (5,505)	\$ -
DHHS Black Mountain	\$ 2,806	\$ (258)	\$ -	\$ 50	\$ (4,985)	\$ -
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ 9,431	\$ 11,216	\$ -	\$ 320	\$ (16,526)	\$ 1,162
DHHS Cherry Hospital	\$ 10,724	\$ 4,758	\$ -	\$ (113)	\$ (16,072)	\$ -
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 7,406	\$ 9,438	\$ -	\$ 152	\$ (6,808)	\$ -
DHHS O'Berry	\$ 4,363	\$ 1,699	\$ -	\$ (11)	\$ (8,242)	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor
DHHS Murdoch	\$ 11,311	\$ 6,109	\$ -	\$ 343	\$ (19,122)	\$ -
DHHS Caswell	\$ 10,433	\$ 3,735	\$ -	\$ 662	\$ (16,675)	\$ -
DHHS Vocational Rehab	\$ 62,412	\$ 93,870	\$ -	\$ 29,819	\$ (12,219)	\$ 141,644
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ 45,666	\$ 116,102	\$ -	\$ 32,278	\$ (4,769)	\$ 57,146
DHHS Health Services	\$ 165,354	\$ 313,666	\$ -	\$ 94,583	\$ (24,220)	\$ 282,394
DHHS Health Benefits	\$ 88,650	\$ 127,938	\$ -	\$ 94,979	\$ (2,736)	\$ 1,359,433
DHHS Child and Family Well	\$ 61,016	\$ 130,660	\$ -	\$ 60,447	\$ (5,294)	\$ 502,668
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ 12,452	\$ 29,674	\$ -	\$ 336	\$ (21,012)	\$ -
UNC Administration	\$ -	\$ 297,592	\$ -	\$ -	\$ (5,746)	\$ 239,552
UNC Chapel Hill	\$ -	\$ 201,527	\$ -	\$ -	\$ (165,565)	\$ 108,041
UNC Greensboro	\$ -	\$ 140,969	\$ -	\$ -	\$ (30,074)	\$ 37,568
UNC Charlotte	\$ -	\$ 162,467	\$ -	\$ -	\$ (41,559)	\$ 51,425
UNC Asheville	\$ -	\$ 62,756	\$ -	\$ -	\$ (8,191)	\$ 39,115
UNC Wilmington	\$ -	\$ (174,668)	\$ -	\$ -	\$ (25,052)	\$ 105,386
Appalachian State	\$ -	\$ 166,729	\$ -	\$ -	\$ (31,883)	\$ (31,923)
Winston Salem State	\$ -	\$ 64,265	\$ -	\$ -	\$ (11,458)	\$ 61,597
Pembroke State	\$ -	\$ 130,767	\$ -	\$ -	\$ (9,747)	\$ 55,619
North Carolina State	\$ -	\$ 247,165	\$ -	\$ -	\$ (117,318)	\$ 372,188
School of Arts	\$ -	\$ 34,987	\$ -	\$ -	\$ (5,457)	\$ 75,680
N.C. A&T University	\$ -	\$ 71,049	\$ -	\$ -	\$ (21,581)	\$ 167,485
Elizabeth City State	\$ -	\$ 158,942	\$ -	\$ -	\$ (4,003)	\$ 112,007
N.C. Central University	\$ -	\$ 110,113	\$ -	\$ -	\$ (15,302)	\$ 195,896
Fayetteville State	\$ -	\$ 72,163	\$ -	\$ -	\$ (8,267)	\$ 824,542
W. Carolina University	\$ -	\$ 113,848	\$ -	\$ -	\$ (17,345)	\$ 51,345
E. Carolina University	\$ -	\$ 269,293	\$ -	\$ -	\$ (65,360)	\$ 60,937
Community Colleges	\$ 17,174	\$ 342,042	\$ -	\$ 12,846	\$ (2,861)	\$ 1,613,566
UNC Healthcare	\$ 1,003	\$ -	\$ -	\$ 628	\$ (76,909)	\$ 153,648
School of Science/Math	\$ 25,421	\$ 79,026	\$ -	\$ 18,664	\$ (7,028)	\$ 61,555
N.C. Housing Finance Agency	\$ 622	\$ 46,951	\$ -	\$ (7,125)	\$ -	\$ 21,873
Military & Veteran Affairs	\$ 7,450	\$ 129,609	\$ -	\$ 4,916	\$ (1,427)	\$ 12,786
DIT	\$ 41,940	\$ 732,826	\$ -	\$ 21,145	\$ (15,636)	\$ 338,112
FICA Savings	\$ 751	\$ -	\$ -	\$ 840	\$ -	\$ -
All Other	\$ 16,117	\$ 160,679	\$ -	\$ 10,362	\$ (1,449)	\$ 1,674,013
TOTAL:	\$ 4,739,090	\$ 13,809,325	\$ 3,122,183	\$ 2,689,530	\$ (1,545,165)	\$ 14,891,646

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Insurance- Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
Motor Fleet Mgt	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 2,899
State Parking	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -
Temporary Solutions	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ -
Non-Public Educ	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ 2,036	\$ 336	\$ 4	\$ -	\$ -
Governor	\$ -	\$ -	\$ 61,163	\$ 38	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ 93	\$ 144	\$ -
Insurance	\$ 19,257,080	\$ -	\$ -	\$ 396	\$ -	\$ 250,950
Commerce	\$ -	\$ 576,838	\$ 76,014	\$ 225	\$ 160,590	\$ (799)
Natural Resources	\$ -	\$ -	\$ 52,192	\$ 921	\$ 154,942	\$ 510,123
Justice	\$ -	\$ 363,644	\$ 100,030	\$ 80	\$ 344,406	\$ 20,013
General Assembly	\$ -	\$ -	\$ 9,357	\$ -	\$ -	\$ 7,810
Judicial	\$ -	\$ -	\$ 28,653	\$ -	\$ 5,939	\$ -
Admin Office of the Courts	\$ -	\$ -	\$ 4,013	\$ 4,242	\$ 95,319	\$ -
Lt. Governor	\$ -	\$ -	\$ 2,327	\$ 1	\$ -	\$ -
Secretary of State	\$ -	\$ 28,763	\$ 23,029	\$ 88	\$ (64,659)	\$ -
Public Instruction	\$ -	\$ 1,002,696	\$ 39,859	\$ 622	\$ 80,059	\$ 87,223
Agriculture	\$ -	\$ 124,076	\$ 7,484	\$ 650	\$ 142,619	\$ 401,374
Labor	\$ -	\$ 26,815	\$ 6,440	\$ 199	\$ (542,347)	\$ -
Transportation	\$ -	\$ 250,276	\$ 54,985	\$ 4,836	\$ (398,504)	\$ 390,469
Environmental Quality	\$ -	\$ 218,595	\$ 99,488	\$ 1,227	\$ 3,215	\$ 82,383
Wildlife Resources	\$ -	\$ 10,354	\$ (20,124)	\$ 297	\$ 110,591	\$ (41,384)
Adult Corrections	\$ -	\$ -	\$ 1,212	\$ 42,654	\$ 52,262	\$ 245,300
Division of Employment Security-Commerce	\$ -	\$ -	\$ 13	\$ 18	\$ -	\$ 4,425
Revenue	\$ -	\$ 1,404,401	\$ 4,918	\$ 635	\$ 614,317	\$ 3,255
Department of Public Safety	\$ -	\$ 159,034	\$ 114,251	\$ (36,578)	\$ 44,678	\$ 268,655
SBI	\$ -	\$ -	\$ -	\$ 1,208	\$ -	\$ 1,678
DHHS Admin	\$ -	\$ 2,669,242	\$ 16,257	\$ (46)	\$ 505,422	\$ 39,966
DHHS Aging	\$ -	\$ -	\$ 1,368	\$ 25	\$ 3,847	\$ (174)
DHHS Disability Determination	\$ -	\$ -	\$ 9,155	\$ (199)	\$ -	\$ -
DHHS Mental Health	\$ -	\$ -	\$ 24,713	\$ 2,158	\$ 192,410	\$ (6,176)
DHHS Social Services	\$ -	\$ 71,611	\$ 4,907	\$ (97)	\$ 426,145	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ (4,395)	\$ (1,253)	\$ -	\$ -
DHHS Blind Services	\$ -	\$ -	\$ 4,211	\$ (83)	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ (4,657)	\$ (1,507)	\$ 131	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ 2,198	\$ (78)	\$ -	\$ 21,650
DHHS ARC Butner	\$ -	\$ -	\$ (1,437)	\$ (410)	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ 1,305	\$ (113)	\$ -	\$ (2,740)
DHHS Special Care	\$ -	\$ -	\$ 3,138	\$ (500)	\$ -	\$ 40,275
DHHS Black Mountain	\$ -	\$ -	\$ 2,997	\$ (429)	\$ -	\$ (44,203)
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,618
DHHS Broughton Hospital	\$ -	\$ -	\$ 14,187	\$ (778)	\$ -	\$ 27,205
DHHS Cherry Hospital	\$ -	\$ -	\$ 15,816	\$ (449)	\$ -	\$ 32,946
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ (8,241)	\$ (2,456)	\$ -	\$ 73,402
DHHS O'Berry	\$ -	\$ -	\$ 5,628	\$ (607)	\$ -	\$ 1,852

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Insurance- Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
DHHS Murdoch	\$ -	\$ -	\$ 16,341	\$ (911)	\$ -	\$ 62,212
DHHS Caswell	\$ -	\$ -	\$ 16,720	\$ (419)	\$ -	\$ (13,917)
DHHS Vocational Rehab	\$ -	\$ -	\$ 13,223	\$ (160)	\$ -	\$ 3,092
DPS Youth Services	\$ -	\$ -	\$ 282	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ 5,988	\$ 63	\$ 137,892	\$ -
DHHS Health Services	\$ -	\$ -	\$ 23,868	\$ (673)	\$ 591,367	\$ (4,107)
DHHS Health Benefits	\$ -	\$ -	\$ 11,321	\$ 1,232	\$ 860,852	\$ -
DHHS Child and Family Well	\$ -	\$ -	\$ 21,900	\$ 2,384	\$ 360	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ 17,585	\$ (1,058)	\$ -	\$ 32,467
UNC Administration	\$ -	\$ -	\$ 941	\$ 752	\$ 964,803	\$ 59,493
UNC Chapel Hill	\$ -	\$ -	\$ 76	\$ 36,659	\$ -	\$ 359,764
UNC Greensboro	\$ -	\$ -	\$ 815	\$ 6,747	\$ -	\$ 263,814
UNC Charlotte	\$ -	\$ -	\$ 556	\$ 8,739	\$ -	\$ 384,728
UNC Asheville	\$ -	\$ -	\$ -	\$ 1,621	\$ -	\$ 40,967
UNC Wilmington	\$ -	\$ -	\$ 743	\$ 5,085	\$ -	\$ 261,461
Appalachian State	\$ -	\$ -	\$ 103	\$ 6,790	\$ -	\$ 567,164
Winston Salem State	\$ -	\$ -	\$ 331	\$ 2,216	\$ -	\$ 163,896
Pembroke State	\$ -	\$ -	\$ (243)	\$ 1,910	\$ -	\$ 59,670
North Carolina State	\$ -	\$ -	\$ 520	\$ 26,222	\$ -	\$ 1,043,647
School of Arts	\$ -	\$ -	\$ 1,075	\$ 999	\$ -	\$ 89,051
N.C. A&T University	\$ -	\$ -	\$ 703	\$ 3,435	\$ -	\$ 398,483
Elizabeth City State	\$ -	\$ -	\$ -	\$ 854	\$ -	\$ 253,510
N.C. Central University	\$ -	\$ -	\$ -	\$ 2,687	\$ -	\$ 188,589
Fayetteville State	\$ -	\$ -	\$ -	\$ 1,364	\$ -	\$ 225,639
W. Carolina University	\$ -	\$ -	\$ -	\$ 3,588	\$ -	\$ 212,402
E. Carolina University	\$ -	\$ -	\$ 1,088	\$ 10,175	\$ -	\$ 390,101
Community Colleges	\$ -	\$ -	\$ 31,618	\$ 157	\$ (9,724)	\$ 1,265,776
UNC Healthcare	\$ -	\$ 51,595	\$ (20)	\$ 34,630	\$ 115,429	\$ 109,524
School of Science/Math	\$ -	\$ -	\$ 63	\$ 1,262	\$ -	\$ 46,200
N.C. Housing Finance Agency	\$ -	\$ -	\$ 2,659	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ -	\$ -	\$ 170	\$ 77	\$ 26,354	\$ (225,446)
DIT	\$ -	\$ -	\$ 1,304	\$ 792	\$ 179,956	\$ 13,007
FICA Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ -	\$ 117,528	\$ 1,459,627	\$ 13	\$ (3,950,737)	\$ (1,300)
TOTAL:	\$ 19,257,080	\$ 7,077,504	\$ 2,382,149	\$ 172,334	\$ 848,077	\$ 8,714,883

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Schedule of Section II Over/Under	Total Fixed 2026 Costs
Motor Fleet Mgt	\$ 17,436	\$ 934,455
State Parking	\$ -	\$ 333,646
Temporary Solutions	\$ -	\$ 634,819
Non-Public Educ	\$ -	\$ 197,986
Telecommunications	\$ -	\$ 53,635
Administration	\$ 6	\$ 6,318,999
Governor	\$ 178,761	\$ 908,123
Treasurer	\$ -	\$ 3,233,671
Insurance	\$ -	\$ 20,348,828
Commerce	\$ 392,477	\$ 3,881,983
Natural Resources	\$ 134,177	\$ 20,888,790
Justice	\$ 12,585	\$ 5,483,641
General Assembly	\$ 21,704	\$ 718,873
Judicial	\$ 1,854	\$ 849,119
Admin Office of the Courts	\$ 18,146	\$ 5,611,308
Lt. Governor	\$ 402	\$ 101,308
Secretary of State	\$ 6,900	\$ 648,736
Public Instruction	\$ 208,403	\$ 7,250,947
Agriculture	\$ 74,266	\$ 5,828,940
Labor	\$ 1,464	\$ 802,326
Transportation	\$ 1,832,700	\$ 14,545,702
Environmental Quality	\$ 94,372	\$ 7,115,462
Wildlife Resources	\$ 39,466	\$ 1,215,574
Adult Corrections	\$ 208,262	\$ 21,826,488
Division of Employment Security-Commerce	\$ 3	\$ 407,384
Revenue	\$ 3,952	\$ 6,052,586
Department of Public Safety	\$ 222,947	\$ 4,523,695
SBI	\$ 564	\$ 245,232
DHHS Admin	\$ 336,445	\$ 9,841,759
DHHS Aging	\$ 576	\$ 299,653
DHHS Disability Determination	\$ 6,941	\$ 553,995
DHHS Mental Health	\$ 7,116	\$ 6,978,028
DHHS Social Services	\$ 20,957	\$ 2,617,548
DHHS Medical Assistance	\$ -	\$ (295,532)
DHHS Blind Services	\$ 5,700	\$ 627,044
DHHS Facility Services	\$ 11,367	\$ 503,309
DHHS ARC Black Mountain	\$ 468	\$ 71,384
DHHS ARC Butner	\$ 2	\$ (45,858)
DHHS ARC Greenville	\$ 7	\$ 29,677
DHHS Special Care	\$ 253	\$ 116,187
DHHS Black Mountain	\$ 323	\$ 36,281
DPI Deaf School	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -
DHHS Dix Hospital	\$ 632	\$ 64,267
DHHS Broughton Hospital	\$ 1,845	\$ 370,588
DHHS Cherry Hospital	\$ 303	\$ 433,750
DHHS Umstead Hospital	\$ -	\$ 18,184
DHHS W. Carolina	\$ 617	\$ 137,472
DHHS O'Berry	\$ 1,727	\$ 173,224

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2026
Exhibit A

	Schedule of Section II Over/Under	Total Fixed 2026 Costs
DHHS Murdoch	\$ 1,407	\$ 474,586
DHHS Caswell	\$ 234	\$ 388,787
DHHS Vocational Rehab	\$ 8,185	\$ 967,461
DPS Youth Services	\$ -	\$ 282
DHHS Child Development	\$ 341	\$ 838,104
DHHS Health Services	\$ 242,901	\$ 10,369,100
DHHS Health Benefits	\$ 70,481	\$ 3,582,568
DHHS Child and Family Well	\$ 3,664	\$ 1,813,744
DHHS Educ Services	\$ -	\$ -
DHHS Central Regional Hospital	\$ 979	\$ 482,321
UNC Administration	\$ 352	\$ 1,736,294
UNC Chapel Hill	\$ 93,442	\$ 2,671,593
UNC Greensboro	\$ 22,427	\$ 838,774
UNC Charlotte	\$ 38,355	\$ 1,362,000
UNC Asheville	\$ 9,353	\$ 298,628
UNC Wilmington	\$ 33,386	\$ 614,780
Appalachian State	\$ 32,510	\$ 1,148,754
Winston Salem State	\$ 6,406	\$ 459,304
Pembroke State	\$ 5,969	\$ 369,608
North Carolina State	\$ 213,004	\$ 3,216,228
School of Arts	\$ 6,061	\$ 308,156
N.C. A&T University	\$ 17,312	\$ 884,283
Elizabeth City State	\$ 8,592	\$ 584,784
N.C. Central University	\$ 14,330	\$ 734,320
Fayetteville State	\$ 7,913	\$ 1,317,034
W. Carolina University	\$ 12,997	\$ 691,268
E. Carolina University	\$ 39,464	\$ 1,359,415
Community Colleges	\$ 60,211	\$ 3,949,913
UNC Healthcare	\$ 24,655	\$ 541,180
School of Science/Math	\$ 2,054	\$ 665,833
N.C. Housing Finance Agency	\$ 23	\$ 35,931
Military & Veteran Affairs	\$ 6,013	\$ 512,167
DIT	\$ 48,521	\$ 4,147,324
FICA Savings	\$ -	\$ 8,240
All Other	\$ 157,510	\$ 2,073,937
TOTAL:	\$ 5,055,178	\$ 212,939,913

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
Motor Fleet Mgt	\$ -	\$ -	\$ 190,558	\$ 186,977	\$ 84,495
State Parking	\$ (354)	\$ 24,340	\$ 70,514	\$ 55,879	\$ 31,008
Temporary Solutions	\$ 327,106	\$ -	\$ -	\$ 110,925	\$ -
Non-Public Educ	\$ (504)	\$ -	\$ 57,353	\$ 5,395	\$ 25,514
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (3,786)	\$ 24,102	\$ 156,180	\$ 478,007	\$ 67,971
Governor	\$ 124,567	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 64,527	\$ -	\$ -	\$ -	\$ -
Commerce	\$ 128,710	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ 3,048,918	\$ -	\$ -	\$ -	\$ -
Justice	\$ 422,668	\$ -	\$ -	\$ -	\$ -
General Assembly	\$ 282,944	\$ -	\$ -	\$ -	\$ -
Judicial	\$ 166,706	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 11,139	\$ -	\$ -	\$ -	\$ -
Lt. Governor	\$ 2,127	\$ -	\$ -	\$ -	\$ -
Secretary of State	\$ -	\$ -	\$ -	\$ -	\$ -
Public Instruction	\$ 428,796	\$ -	\$ -	\$ -	\$ -
Agriculture	\$ 74,843	\$ -	\$ -	\$ -	\$ -
Labor	\$ 31,090	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Quality	\$ 1,604,322	\$ -	\$ -	\$ -	\$ -
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Division of Employment Security-Commerce	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 644,490	\$ -	\$ -	\$ -	\$ -
Department of Public Safety	\$ 100,510	\$ -	\$ -	\$ -	\$ -
DHHS Admin	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 55,021	\$ -	\$ -	\$ -	\$ -
DHHS Social Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 23,059	\$ -	\$ -	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Special Care	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Benefit	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child and Family Wellness	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ (739)	\$ -	\$ -	\$ -	\$ -
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -
North Carolina State	\$ 947	\$ -	\$ -	\$ -	\$ -
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
Community Colleges	\$ 57,749	\$ -	\$ -	\$ -	\$ -
UNC Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ 40,187	\$ -	\$ -	\$ 165,286	\$ -
DIT	\$ 25,646	\$ -	\$ -	\$ -	\$ -
All Other	\$ 38,298	\$ -	\$ -	\$ 7,944	\$ -
TOTAL:	\$ 7,698,987	\$ 48,442	\$ 474,605	\$ 1,010,413	\$ 208,988

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office
Motor Fleet Mgt	\$ -	\$ 4,670	\$ -	\$ 132,746	\$ -	\$ 104,646
State Parking	\$ -	\$ 1,790	\$ 23	\$ 20,207	\$ -	\$ 37,657
Temporary Solutions	\$ (81)	\$ 6,367	\$ -	\$ -	\$ -	\$ 134,600
Non-Public Educ	\$ -	\$ 1,386	\$ 33	\$ 28,773	\$ -	\$ 27,691
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (8)	\$ 4,134	\$ 542	\$ 72,802	\$ -	\$ 137,242
Governor	\$ -	\$ 10,984	\$ 866	\$ 602,195	\$ 13,471	\$ 38,968
Treasurer	\$ -	\$ 20,370	\$ -	\$ -	\$ -	\$ 25,129
Insurance	\$ -	\$ 74,562	\$ 953	\$ 568,251	\$ -	\$ 91,701
Commerce	\$ -	\$ 135,386	\$ 1,764	\$ 340,330	\$ (9,253)	\$ 283,278
Natural Resources	\$ -	\$ 255,065	\$ (38,603)	\$ 11,728,904	\$ (41,046)	\$ 1,211,442
Justice	\$ -	\$ 103,713	\$ 6,792	\$ 4,824,823	\$ (78,342)	\$ 270,260
General Assembly	\$ -	\$ -	\$ 4,208	\$ 657,926	\$ 11,542	\$ 39,502
Judicial	\$ -	\$ -	\$ 1,344	\$ 1,010,691	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ 1,081,718	\$ 3,100	\$ 31,764	\$ 56,200	\$ 3,249,433
Lt. Governor	\$ -	\$ 1,532	\$ 98	\$ 61,866	\$ 4	\$ 3,868
Secretary of State	\$ -	\$ 24,542	\$ 435	\$ 487,732	\$ 2,471	\$ 70,799
Public Instruction	\$ -	\$ 144,562	\$ 13,799	\$ 2,331,662	\$ 2,024,998	\$ 948,888
Agriculture	\$ -	\$ 241,837	\$ 58,185	\$ 1,499,101	\$ (136,346)	\$ 1,253,395
Labor	\$ -	\$ 48,342	\$ 986	\$ 908,985	\$ (1,018)	\$ 164,407
Transportation	\$ -	\$ 736,191	\$ 156,679	\$ 301,816	\$ 3,098,905	\$ 4,417,193
Environmental Quality	\$ -	\$ 225,632	\$ 128,124	\$ 2,578,142	\$ 22,818	\$ 705,268
Wildlife Resources	\$ -	\$ 91,104	\$ 16,677	\$ -	\$ (59,081)	\$ 337,522
Adult Corrections	\$ -	\$ 3,529,956	\$ 279,336	\$ -	\$ 55,084	\$ 7,885,313
Division of Employment Security-Commerce	\$ -	\$ 95,853	\$ 2,755	\$ -	\$ -	\$ 158,105
Revenue	\$ -	\$ 185,088	\$ 3,316	\$ 2,298,878	\$ (12,250)	\$ 479,870
Department of Public Safety	\$ -	\$ (1,161,677)	\$ (68,964)	\$ 4,296,132	\$ (340,643)	\$ 1,657,283
DHHS Admin	\$ -	\$ 125,722	\$ -	\$ -	\$ 36,317	\$ 2,682,275
DHHS Aging	\$ -	\$ 10,007	\$ 69	\$ -	\$ -	\$ 142,891
DHHS Disability Determination	\$ -	\$ 83,228	\$ -	\$ -	\$ -	\$ 1,050,875
DHHS Mental Health	\$ -	\$ 32,233	\$ 5,898	\$ 455,781	\$ -	\$ 3,535,320
DHHS Social Services	\$ -	\$ 39,118	\$ -	\$ -	\$ -	\$ 1,453,619
DHHS Health Benefits	\$ -	\$ 59,701	\$ 451	\$ -	\$ -	\$ 413,555
DHHS Blind Services	\$ -	\$ 33,869	\$ 1,940	\$ 133,510	\$ -	\$ 219,948
DHHS Facility Services	\$ -	\$ (51,204)	\$ -	\$ -	\$ -	\$ 159,165
DHHS ARC Black Mountain	\$ -	\$ 16,538	\$ 1,049	\$ -	\$ -	\$ 31,127
DHHS ARC Butner	\$ -	\$ (14,119)	\$ -	\$ -	\$ -	\$ (24,775)
DHHS ARC Greenville	\$ -	\$ 12,076	\$ 1,448	\$ -	\$ -	\$ 22,723
DHHS Special Care	\$ -	\$ 30,665	\$ -	\$ -	\$ -	\$ 59,310
DHHS Black Mountain	\$ -	\$ 34,504	\$ -	\$ -	\$ -	\$ 66,024
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ 10,734	\$ -	\$ -	\$ (3)
DHHS Broughton Hospital	\$ -	\$ 111,846	\$ 9,007	\$ -	\$ (2,601)	\$ 214,216
DHHS Cherry Hospital	\$ -	\$ 132,615	\$ 15,210	\$ -	\$ 42,150	\$ 264,143

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office
DHHS Umstead Hospital	\$ -	\$ -	\$ 12,048	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ 94,693	\$ 5,675	\$ -	\$ (2,601)	\$ 179,541
DHHS O'Berry	\$ -	\$ 55,315	\$ 4,589	\$ -	\$ -	\$ 104,876
DHHS Murdoch	\$ -	\$ 131,566	\$ 7,575	\$ -	\$ 14,050	\$ 255,679
DHHS Caswell	\$ -	\$ 131,287	\$ 9,579	\$ -	\$ 11,449	\$ 252,291
DHHS Vocational Rehab	\$ -	\$ 97,562	\$ 700	\$ -	\$ -	\$ 565,870
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ 50,083	\$ -	\$ -	\$ -	\$ 268,285
DHHS Health Services	\$ -	\$ 177,000	\$ 4,177	\$ 7,704,143	\$ -	\$ 1,013,067
DHHS Health Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child and Family Wellness	\$ -	\$ 191,841	\$ -	\$ -	\$ -	\$ 619,308
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ 149,324	\$ 6,805	\$ -	\$ -	\$ 288,925
UNC Administration	\$ -	\$ 16,644	\$ 7,178	\$ 51,788	\$ 9,300	\$ -
UNC Chapel Hill	\$ -	\$ 996,153	\$ 197,361	\$ -	\$ 255,088	\$ -
UNC Greensboro	\$ -	\$ 160,360	\$ 65,689	\$ -	\$ 83,105	\$ -
UNC Charlotte	\$ -	\$ 259,467	\$ 78,300	\$ -	\$ 147,927	\$ -
UNC Asheville	\$ -	\$ 51,912	\$ 20,464	\$ -	\$ 63,794	\$ -
UNC Wilmington	\$ -	\$ 161,620	\$ 43,093	\$ -	\$ 57,336	\$ -
Appalachian State	\$ -	\$ 190,360	\$ 53,673	\$ -	\$ 16,389	\$ -
Winston Salem State	\$ -	\$ 83,645	\$ 21,040	\$ -	\$ 36,073	\$ -
Pembroke State	\$ -	\$ 65,682	\$ 14,495	\$ -	\$ 2,081	\$ -
North Carolina State	\$ -	\$ 730,482	\$ 186,508	\$ 8,925	\$ 441,328	\$ -
School of Arts	\$ -	\$ 39,764	\$ 16,215	\$ -	\$ 2,295	\$ -
N.C. A&T University	\$ -	\$ 135,246	\$ 60,947	\$ -	\$ 139,965	\$ -
Elizabeth City State	\$ -	\$ 26,779	\$ 12,317	\$ -	\$ 58,833	\$ -
N.C. Central University	\$ -	\$ 207,676	\$ 31,090	\$ -	\$ 99,614	\$ -
Fayetteville State	\$ -	\$ 52,142	\$ 13,976	\$ -	\$ 119,607	\$ -
W. Carolina University	\$ -	\$ 117,065	\$ 38,847	\$ -	\$ 85,847	\$ -
E. Carolina University	\$ -	\$ 458,007	\$ 89,058	\$ -	\$ 30,162	\$ -
Community Colleges	\$ -	\$ 32,594	\$ 996	\$ 552,470	\$ (232,527)	\$ 106,883
UNC Healthcare	\$ -	\$ -	\$ 53,607	\$ -	\$ (9,401)	\$ 4,600
School of Science/Math	\$ -	\$ 67,860	\$ 9,698	\$ -	\$ 1,677	\$ 203,304
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,245
Military & Veteran Affairs	\$ (3)	\$ 15,516	\$ 9,891	\$ 102,363	\$ (88,777)	\$ 53,742
DIT	\$ -	\$ 179,339	\$ 2,696	\$ 185,088	\$ 17,365	\$ 351,085
All Other	\$ -	\$ 11,059	\$ 612	\$ 2,458,625	\$ 90,337	\$ 89,128
TOTAL:	\$ (91)	\$ 11,657,949	\$ 1,697,154	\$ 46,436,418	\$ 6,133,696	\$ 38,459,704

**STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A**

	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor
Motor Fleet Mgt	\$ 3,638	\$ 3,787	\$ -	\$ 2,174	\$ 390	\$ 253
State Parking	\$ 1,625	\$ 15,753	\$ -	\$ 591	\$ 158	\$ 65
Temporary Solutions	\$ 3,183	\$ 10,769	\$ -	\$ 1,180	\$ 469	\$ 130
Non-Public Educ	\$ 1,005	\$ -	\$ -	\$ 145	\$ 113	\$ 16
Telecommunications	\$ -	\$ 64,749	\$ -	\$ -	\$ -	\$ -
Administration	\$ 4,361	\$ 183,533	\$ -	\$ 8,889	\$ 386	\$ 23,706
Governor	\$ 870	\$ 62,111	\$ -	\$ 2,547	\$ 925	\$ 239
Treasurer	\$ -	\$ 45,013	\$ 2,193,399	\$ 3,621	\$ 1,738	\$ 409
Insurance	\$ -	\$ 97,278	\$ -	\$ 13,462	\$ 6,301	\$ 1,467
Commerce	\$ 5,044	\$ 328,940	\$ -	\$ 24,543	\$ 5,167	\$ 411,558
Natural Resources	\$ 26,656	\$ 554,791	\$ -	\$ 80,549	\$ 21,908	\$ 71,441
Justice	\$ 6,903	\$ 98,042	\$ -	\$ 14,755	\$ 8,784	\$ 1,610
General Assembly	\$ -	\$ 97,009	\$ -	\$ 5,851	\$ -	\$ 626
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,506
Admin Office of the Courts	\$ 86,373	\$ 520,819	\$ -	\$ 174,602	\$ 92,321	\$ 20,320
Lt. Governor	\$ 93	\$ 23,993	\$ -	\$ 211	\$ 126	\$ 21
Secretary of State	\$ 2,182	\$ 88,804	\$ -	\$ 2,993	\$ 2,130	\$ 1,673
Public Instruction	\$ 14,293	\$ 467,352	\$ -	\$ 93,609	\$ 12,468	\$ 549,106
Agriculture	\$ 23,365	\$ 751,431	\$ -	\$ 107,664	\$ 21,235	\$ 11,101
Labor	\$ 3,953	\$ 174,699	\$ -	\$ 10,713	\$ 4,158	\$ 1,396
Transportation	\$ 212,124	\$ 323,684	\$ -	\$ 25,198	\$ 115,152	\$ 475,765
Environmental Quality	\$ 15,917	\$ 582,319	\$ -	\$ 51,772	\$ 19,363	\$ 107,269
Wildlife Resources	\$ 7,282	\$ 566,144	\$ -	\$ 24,834	\$ 7,856	\$ 3,037
Adult Corrections	\$ 121,880	\$ 677,277	\$ -	\$ 539,326	\$ 260,174	\$ 38,697
Division of Employment Security-Commerce	\$ 10,978	\$ 18,159	\$ -	\$ -	\$ 9,271	\$ 2,198
Revenue	\$ 16,773	\$ 231,918	\$ -	\$ 13,803	\$ 16,070	\$ 569,866
Department of Public Safety	\$ 98,768	\$ 1,294,959	\$ -	\$ 163,613	\$ (46,030)	\$ 474,745
DHHS Admin	\$ 9,678	\$ 68,056	\$ -	\$ 365,530	\$ 10,974	\$ 26,402
DHHS Aging	\$ 761	\$ 17,353	\$ -	\$ 18,635	\$ 870	\$ 74,286
DHHS Disability Determination	\$ 6,284	\$ 5,093	\$ -	\$ 133,926	\$ 7,215	\$ 138,611
DHHS Mental Health	\$ 2,563	\$ (140,870)	\$ -	\$ 470,619	\$ 2,847	\$ 183,305
DHHS Social Services	\$ 3,308	\$ 123,010	\$ -	\$ 210,170	\$ 3,535	\$ 513,217
DHHS Health Benefits	\$ 4,437	\$ 73,519	\$ -	\$ 44,931	\$ 5,147	\$ 430,614
DHHS Blind Services	\$ 2,842	\$ 50,339	\$ -	\$ 23,281	\$ 3,051	\$ 2,621
DHHS Facility Services	\$ 328	\$ 50,352	\$ -	\$ 35,204	\$ (2,742)	\$ 4,064
DHHS ARC Black Mountain	\$ 1,603	\$ (2,467)	\$ -	\$ 1	\$ 1,542	\$ 0
DHHS ARC Butner	\$ (24)	\$ -	\$ -	\$ 38	\$ (802)	\$ 4
DHHS ARC Greenville	\$ 1,185	\$ 2,393	\$ -	\$ (0)	\$ 1,131	\$ 0
DHHS Special Care	\$ 3,489	\$ 703	\$ -	\$ 170	\$ 3,057	\$ 15
DHHS Black Mountain	\$ 3,344	\$ 3,799	\$ -	\$ 181	\$ 3,217	\$ 16
DPI Deaf School	\$ -	\$ (987)	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -
DHHS Broughton Hospital	\$ 11,259	\$ 9,486	\$ -	\$ 554	\$ 10,588	\$ 49
DHHS Cherry Hospital	\$ 11,676	\$ 2,651	\$ -	\$ 2,241	\$ 11,914	\$ 271

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 8,843	\$ (297)	\$ -	\$ 253	\$ 8,700	\$ 31
DHHS O'Berry	\$ 5,291	\$ 1,123	\$ -	\$ 122	\$ 5,131	\$ 16
DHHS Murdoch	\$ 12,991	\$ 11,237	\$ -	\$ 1,158	\$ 12,358	\$ 129
DHHS Caswell	\$ 11,781	\$ 8,289	\$ -	\$ 994	\$ 11,880	\$ 99
DHHS Vocational Rehab	\$ 8,135	\$ 61,727	\$ -	\$ 59,290	\$ 8,769	\$ 57,874
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ 3,603	\$ 42,145	\$ -	\$ 26,788	\$ 4,269	\$ (34,792)
DHHS Health Services	\$ 15,503	\$ 180,797	\$ -	\$ 97,421	\$ 16,210	\$ 115,746
DHHS Health Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child and Family Wellness	\$ 8,325	\$ 64,616	\$ -	\$ 51,152	\$ 14,139	\$ 67,854
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ 14,479	\$ 26,151	\$ -	\$ 1,131	\$ 13,924	\$ 136
UNC Administration	\$ -	\$ 247,615	\$ -	\$ -	\$ 1,821	\$ 167,933
UNC Chapel Hill	\$ -	\$ 246,840	\$ -	\$ -	\$ 85,677	\$ 177,451
UNC Greensboro	\$ -	\$ 92,407	\$ -	\$ -	\$ 14,048	\$ 102,957
UNC Charlotte	\$ -	\$ 122,606	\$ -	\$ -	\$ 22,379	\$ 40,049
UNC Asheville	\$ -	\$ 25,806	\$ -	\$ -	\$ 4,493	\$ 68,326
UNC Wilmington	\$ -	\$ 495,895	\$ -	\$ -	\$ 13,919	\$ 54,566
Appalachian State	\$ -	\$ 115,956	\$ -	\$ -	\$ 16,431	\$ 18,475
Winston Salem State	\$ -	\$ 33,380	\$ -	\$ -	\$ 6,996	\$ 163,760
Pembroke State	\$ -	\$ 42,236	\$ -	\$ -	\$ 5,655	\$ 66,977
North Carolina State	\$ -	\$ 276,075	\$ -	\$ -	\$ 62,108	\$ 121,831
School of Arts	\$ -	\$ 97,554	\$ -	\$ -	\$ 3,394	\$ 73,197
N.C. A&T University	\$ -	\$ 103,954	\$ -	\$ -	\$ 11,985	\$ 160,240
Elizabeth City State	\$ -	\$ 86,882	\$ -	\$ -	\$ 2,276	\$ 68,873
N.C. Central University	\$ -	\$ 92,274	\$ -	\$ -	\$ 9,662	\$ 89,739
Fayetteville State	\$ -	\$ 109,026	\$ -	\$ -	\$ 4,531	\$ 127,392
W. Carolina University	\$ -	\$ 54,067	\$ -	\$ -	\$ 9,978	\$ 56,648
E. Carolina University	\$ -	\$ 147,942	\$ -	\$ -	\$ 39,883	\$ 86,269
Community Colleges	\$ 2,357	\$ 195,174	\$ -	\$ 7,716	\$ 2,764	\$ 1,885,610
UNC Healthcare	\$ -	\$ -	\$ -	\$ 642	\$ -	\$ 698,040
School of Science/Math	\$ 4,172	\$ 562,449	\$ -	\$ 14,169	\$ 5,593	\$ 83,404
N.C. Housing Finance Agency	\$ -	\$ 15,888	\$ -	\$ 11,381	\$ -	\$ 1,295
Military & Veteran Affairs	\$ 1,084	\$ 224,731	\$ -	\$ 4,089	\$ 1,329	\$ 428
DIT	\$ 13,789	\$ 482,865	\$ -	\$ 13,604	\$ 15,270	\$ 757,328
All Other	\$ 1,211	\$ 162,710	\$ -	\$ 7,897	\$ 1,063	\$ 330,054
TOTAL:	\$ 841,561	\$ 11,975,883	\$ 2,193,399	\$ 2,969,934	\$ 1,058,810	\$ 9,752,627

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Insurance- Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
Motor Fleet Mgt	\$ -	\$ -	\$ -	\$ 92	\$ -	\$ -
State Parking	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -
Temporary Solutions	\$ -	\$ -	\$ -	\$ 98	\$ -	\$ -
Non-Public Educ	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ 9,872	\$ 83	\$ 99	\$ -	\$ 191
Governor	\$ -	\$ -	\$ 62,957	\$ 220	\$ (23,316)	\$ 1,079
Treasurer	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ -
Insurance	\$ 17,413,252	\$ -	\$ -	\$ 1,500	\$ -	\$ 7,926
Commerce	\$ -	\$ 552,054	\$ 50,012	\$ 1,254	\$ (14,552)	\$ 2,280
Natural Resources	\$ -	\$ -	\$ 32,833	\$ 5,283	\$ 13,615	\$ 193,335
Justice	\$ -	\$ 233,781	\$ 62,247	\$ 2,095	\$ (479,812)	\$ (8,456)
General Assembly	\$ -	\$ -	\$ 6,307	\$ -	\$ (8,089)	\$ 8,643
Judicial	\$ -	\$ -	\$ 24,406	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ -	\$ (11,981)	\$ 22,152	\$ (8,576)	\$ -
Lt. Governor	\$ -	\$ -	\$ 1,898	\$ 29	\$ (634)	\$ -
Secretary of State	\$ -	\$ 132,397	\$ 14,093	\$ 518	\$ 75,863	\$ -
Public Instruction	\$ -	\$ 881,475	\$ 25,355	\$ 3,016	\$ 299,524	\$ 85,281
Agriculture	\$ -	\$ (31,435)	\$ 4,831	\$ 5,208	\$ (10,333)	\$ 305,574
Labor	\$ -	\$ 3,997	\$ 4,133	\$ 1,004	\$ (391,134)	\$ -
Transportation	\$ -	\$ 61,292	\$ 34,500	\$ 27,842	\$ 63,128	\$ 709,172
Environmental Quality	\$ -	\$ 290,956	\$ 72,156	\$ 4,666	\$ (175,746)	\$ 165,776
Wildlife Resources	\$ -	\$ -	\$ (21,415)	\$ 1,900	\$ 27,233	\$ 262,402
Adult Corrections	\$ -	\$ -	\$ -	\$ 54,610	\$ -	\$ 350,738
Division of Employment Security-Commerce	\$ -	\$ -	\$ 9	\$ 2,432	\$ -	\$ -
Revenue	\$ -	\$ 1,518,874	\$ 3,170	\$ 3,908	\$ 799,375	\$ 5,830
Department of Public Safety	\$ -	\$ 213,434	\$ 93,544	\$ (935)	\$ (219,179)	\$ 537,740
DHHS Admin	\$ -	\$ 3,022,895	\$ 9,891	\$ 2,680	\$ (417,504)	\$ 26,498
DHHS Aging	\$ -	\$ -	\$ 787	\$ 212	\$ 267	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ 6,581	\$ 1,753	\$ -	\$ -
DHHS Mental Health	\$ -	\$ -	\$ 2,501	\$ 701	\$ 37,559	\$ (8,330)
DHHS Social Services	\$ -	\$ (933,996)	\$ 2,959	\$ 885	\$ 111,475	\$ -
DHHS Health Benefits	\$ -	\$ -	\$ 4,751	\$ 1,245	\$ 85,740	\$ -
DHHS Blind Services	\$ -	\$ -	\$ 2,569	\$ 763	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ (5,649)	\$ (348)	\$ (5,046)	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ 1,204	\$ 395	\$ -	\$ 5,937
DHHS ARC Butner	\$ -	\$ -	\$ (1,516)	\$ (116)	\$ -	\$ 6,216
DHHS ARC Greenville	\$ -	\$ -	\$ 874	\$ 291	\$ -	\$ 31,466
DHHS Special Care	\$ -	\$ -	\$ 2,046	\$ 817	\$ -	\$ 55,267
DHHS Black Mountain	\$ -	\$ -	\$ 2,521	\$ 823	\$ -	\$ 68,097
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,090)
DHHS Dix Hospital	\$ -	\$ -	\$ 117	\$ -	\$ -	\$ 1,078
DHHS Broughton Hospital	\$ -	\$ -	\$ 8,003	\$ 2,739	\$ -	\$ 124,345
DHHS Cherry Hospital	\$ -	\$ -	\$ 10,094	\$ 2,972	\$ -	\$ 63,266

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Insurance- Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ 7,028	\$ 2,205	\$ -	\$ 44,142
DHHS O'Berry	\$ -	\$ -	\$ 4,061	\$ 1,309	\$ -	\$ 23,878
DHHS Murdoch	\$ -	\$ -	\$ 9,511	\$ 3,180	\$ -	\$ (8,137)
DHHS Caswell	\$ -	\$ -	\$ 9,913	\$ 2,979	\$ -	\$ 37,580
DHHS Vocational Rehab	\$ -	\$ -	\$ 7,422	\$ 2,188	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ 4,027	\$ 1,024	\$ 16,992	\$ -
DHHS Health Services	\$ -	\$ -	\$ 13,179	\$ 4,100	\$ 97,106	\$ 209,617
DHHS Health Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child and Family Wellness	\$ -	\$ -	\$ 17,519	\$ 2,967	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ 10,884	\$ 3,566	\$ -	\$ (10,348)
UNC Administration	\$ -	\$ (39,368)	\$ 605	\$ 513	\$ 1,036,442	\$ 72,744
UNC Chapel Hill	\$ -	\$ -	\$ (1,112)	\$ 20,683	\$ -	\$ 386,984
UNC Greensboro	\$ -	\$ -	\$ 525	\$ 3,440	\$ -	\$ 83,351
UNC Charlotte	\$ -	\$ -	\$ 357	\$ 5,414	\$ -	\$ 377,377
UNC Asheville	\$ -	\$ -	\$ -	\$ 1,090	\$ -	\$ 168,559
UNC Wilmington	\$ -	\$ -	\$ 480	\$ 3,364	\$ -	\$ 352,380
Appalachian State	\$ -	\$ -	\$ 66	\$ 3,978	\$ -	\$ 618,989
Winston Salem State	\$ -	\$ -	\$ 213	\$ 1,652	\$ -	\$ 173,560
Pembroke State	\$ -	\$ -	\$ (268)	\$ 1,366	\$ -	\$ 182,688
North Carolina State	\$ -	\$ -	\$ 334	\$ 14,858	\$ -	\$ 504,479
School of Arts	\$ -	\$ -	\$ 1,733	\$ 814	\$ -	\$ 157,565
N.C. A&T University	\$ -	\$ -	\$ 453	\$ 2,960	\$ -	\$ 254,999
Elizabeth City State	\$ -	\$ -	\$ -	\$ 544	\$ -	\$ 209,941
N.C. Central University	\$ -	\$ -	\$ -	\$ 2,287	\$ -	\$ 412,622
Fayetteville State	\$ -	\$ -	\$ -	\$ 1,102	\$ -	\$ 235,857
W. Carolina University	\$ -	\$ -	\$ -	\$ 2,392	\$ -	\$ 442,327
E. Carolina University	\$ -	\$ -	\$ 700	\$ 9,721	\$ -	\$ 307,857
Community Colleges	\$ -	\$ -	\$ 20,548	\$ 660	\$ 16,865	\$ 783,478
UNC Healthcare	\$ -	\$ 177,701	\$ 91	\$ -	\$ 6,896	\$ 138,307
School of Science/Math	\$ -	\$ -	\$ 40	\$ 1,304	\$ -	\$ 105,602
N.C. Housing Finance Agency	\$ -	\$ -	\$ 1,759	\$ -	\$ (141)	\$ -
Military & Veteran Affairs	\$ -	\$ -	\$ 109	\$ 320	\$ 80,700	\$ 49,756
DIT	\$ -	\$ -	\$ 910	\$ 3,657	\$ (26,268)	\$ 10,101
All Other	\$ -	\$ (3,093)	\$ 1,062,232	\$ 278	\$ (2,719,423)	\$ (3,100)
TOTAL:	\$ 17,413,252	\$ 6,090,835	\$ 1,680,192	\$ 259,197	\$ (1,730,975)	\$ 9,322,414

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Schedule of Section II Over/Under	Total Fixed 2025 Costs
Motor Fleet Mgt	\$ 16,740	\$ 731,167
State Parking	\$ -	\$ 259,295
Temporary Solutions	\$ -	\$ 594,747
Non-Public Educ	\$ -	\$ 146,945
Telecommunications	\$ -	\$ 64,749
Administration	\$ 10	\$ 1,168,315
Governor	\$ 74,139	\$ 972,822
Treasurer	\$ -	\$ 2,290,096
Insurance	\$ -	\$ 18,341,179
Commerce	\$ 368,428	\$ 2,614,943
Natural Resources	\$ 144,327	\$ 17,309,421
Justice	\$ 17,608	\$ 5,507,470
General Assembly	\$ 1,489	\$ 1,107,960
Judicial	\$ 1,521	\$ 1,209,173
Admin Office of the Courts	\$ 17,115	\$ 5,346,499
Lt. Governor	\$ 174	\$ 95,407
Secretary of State	\$ 454	\$ 907,086
Public Instruction	\$ 183,720	\$ 8,507,905
Agriculture	\$ 205,132	\$ 4,384,788
Labor	\$ 403	\$ 966,113
Transportation	\$ 1,654,255	\$ 12,412,894
Environmental Quality	\$ 110,738	\$ 6,509,492
Wildlife Resources	\$ 27,708	\$ 1,293,203
Adult Corrections	\$ 52,447	\$ 13,844,837
Division of Employment Security-Commerce	\$ 2	\$ 299,761
Revenue	\$ 11,134	\$ 6,790,111
Department of Public Safety	\$ 244,122	\$ 7,337,422
DHHS Admin	\$ 257,989	\$ 6,227,402
DHHS Aging	\$ 365	\$ 266,501
DHHS Disability Determination	\$ 6,944	\$ 1,440,509
DHHS Mental Health	\$ 5,654	\$ 4,640,802
DHHS Social Services	\$ 17,085	\$ 1,544,385
DHHS Health Benefits	\$ 37,428	\$ 1,161,520
DHHS Blind Services	\$ 2,511	\$ 500,304
DHHS Facility Services	\$ 7,551	\$ 191,673
DHHS ARC Black Mountain	\$ 179	\$ 57,110
DHHS ARC Butner	\$ 5	\$ (35,089)
DHHS ARC Greenville	\$ 11	\$ 73,598
DHHS Special Care	\$ 166	\$ 155,705
DHHS Black Mountain	\$ 577	\$ 183,103
DPI Deaf School	\$ -	\$ (987)
DPI Gov Morehead	\$ -	\$ (2,090)
DHHS Dix Hospital	\$ 110	\$ 12,035
DHHS Broughton Hospital	\$ 460	\$ 499,953
DHHS Cherry Hospital	\$ 432	\$ 559,635

STATE OF NORTH CAROLINA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2025
Exhibit A

	Schedule of Section II Over/Under	Total Fixed 2025 Costs
DHHS Umstead Hospital	\$ -	\$ 12,048
DHHS W. Carolina	\$ 492	\$ 348,706
DHHS O'Berry	\$ 2,233	\$ 207,944
DHHS Murdoch	\$ 1,233	\$ 452,532
DHHS Caswell	\$ 437	\$ 488,557
DHHS Vocational Rehab	\$ 7,968	\$ 877,505
DPS Youth Services	\$ -	\$ -
DHHS Child Development	\$ 74	\$ 382,498
DHHS Health Services	\$ 131,860	\$ 9,779,926
DHHS Health Benefit	\$ -	\$ -
DHHS Child and Family Wellness	\$ -	\$ 1,037,722
DHHS Educ Services	\$ -	\$ -
DHHS Central Regional Hospital	\$ 629	\$ 505,605
UNC Administration	\$ 48,482	\$ 1,620,959
UNC Chapel Hill	\$ 89,272	\$ 2,454,397
UNC Greensboro	\$ 19,362	\$ 625,243
UNC Charlotte	\$ 28,525	\$ 1,082,403
UNC Asheville	\$ 6,997	\$ 411,442
UNC Wilmington	\$ 28,424	\$ 1,211,076
Appalachian State	\$ 21,651	\$ 1,055,966
Winston Salem State	\$ 3,875	\$ 524,194
Pembroke State	\$ 5,766	\$ 386,678
North Carolina State	\$ 330,400	\$ 2,678,274
School of Arts	\$ 5,666	\$ 398,196
N.C. A&T University	\$ 13,794	\$ 884,542
Elizabeth City State	\$ 9,990	\$ 476,435
N.C. Central University	\$ 12,963	\$ 957,927
Fayetteville State	\$ 3,813	\$ 667,446
W. Carolina University	\$ 10,052	\$ 817,222
E. Carolina University	\$ 33,546	\$ 1,203,144
Community Colleges	\$ 58,359	\$ 3,491,695
UNC Healthcare	\$ 19,364	\$ 1,089,848
School of Science/Math	\$ 1,289	\$ 1,060,562
N.C. Housing Finance Agency	\$ 19	\$ 109,446
Military & Veteran Affairs	\$ 5,698	\$ 666,449
DIT	\$ 48,556	\$ 2,081,031
All Other	\$ 54,864	\$ 1,590,695
TOTAL:	\$ 4,474,785	\$ 180,128,181

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
Motor Fleet Mgt	\$ -	\$ -	\$ 118,584	\$ 99,564	\$ 37,809
State Parking	\$ 243	\$ 35,568	\$ 69,337	\$ 18,357	\$ 22,844
Temporary Solutions	\$ -	\$ -	\$ -	\$ 253,756	\$ -
Non-Public Educ	\$ 346	\$ -	\$ 17,694	\$ 2,133	\$ 5,201
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (812)	\$ 12,968	\$ 235,089	\$ 450,841	\$ 80,618
Governor	\$ 133,120	\$ -	\$ -	\$ -	\$ -
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce	\$ 128,573	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ 3,048,157	\$ -	\$ -	\$ -	\$ -
Justice	\$ 422,668	\$ -	\$ -	\$ -	\$ -
General Assembly	\$ 282,944	\$ -	\$ -	\$ -	\$ -
Judicial	\$ 333,412	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ (155,567)	\$ -	\$ -	\$ -	\$ -
Lt. Governor	\$ 2,126	\$ -	\$ -	\$ -	\$ -
Secretary of State	\$ -	\$ -	\$ -	\$ -	\$ -
Public Instruction	\$ 428,142	\$ -	\$ -	\$ -	\$ -
Agriculture	\$ 74,843	\$ -	\$ -	\$ -	\$ -
Labor	\$ 31,090	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Quality	\$ 1,589,256	\$ -	\$ -	\$ -	\$ -
Wildlife Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Division of Employment Security-Commerce	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 644,489	\$ -	\$ -	\$ -	\$ -
Department of Public Safety	\$ 108,097	\$ -	\$ -	\$ -	\$ -
DHHS Admin	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Aging	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 55,368	\$ -	\$ -	\$ -	\$ -
DHHS Social Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 24,826	\$ -	\$ -	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Butner	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Special Care	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Broughton Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Cherry Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS O'Berry	\$ -	\$ -	\$ -	\$ -	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Building Depreciation	Equipment Depreciation	Secretary of Admin	DOA Fiscal Management	DOA Personnel
DHHS Murdoch	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Caswell	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Vocational Rehab	\$ -	\$ -	\$ -	\$ -	\$ -
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Administration	\$ 507	\$ -	\$ -	\$ -	\$ -
UNC Chapel Hill	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Asheville	\$ -	\$ -	\$ -	\$ -	\$ -
UNC Wilmington	\$ -	\$ -	\$ -	\$ -	\$ -
Appalachian State	\$ -	\$ -	\$ -	\$ -	\$ -
Winston Salem State	\$ -	\$ -	\$ -	\$ -	\$ -
Pembroke State	\$ -	\$ -	\$ -	\$ -	\$ -
North Carolina State	\$ 947	\$ -	\$ -	\$ -	\$ -
School of Arts	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. A&T University	\$ -	\$ -	\$ -	\$ -	\$ -
Elizabeth City State	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Central University	\$ -	\$ -	\$ -	\$ -	\$ -
Fayetteville State	\$ -	\$ -	\$ -	\$ -	\$ -
W. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
E. Carolina University	\$ -	\$ -	\$ -	\$ -	\$ -
Community Colleges	\$ 57,749	\$ -	\$ -	\$ -	\$ -
UNC Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -
School of Science/Math	\$ -	\$ -	\$ -	\$ -	\$ -
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ 40,187	\$ -	\$ -	\$ 121,389	\$ -
DIT	\$ 43,756	\$ -	\$ -	\$ -	\$ -
All Other	\$ (789,329)	\$ -	\$ -	\$ 57,017	\$ -
TOTAL:	\$ 6,505,139	\$ 48,536	\$ 440,704	\$ 1,003,057	\$ 146,472

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office
Motor Fleet Mgt	\$ -	\$ 3,421	\$ -	\$ 6,167	\$ -	\$ 80,356
State Parking	\$ -	\$ 1,953	\$ 22	\$ 13,920	\$ -	\$ 43,058
Temporary Solutions	\$ 151	\$ 5,702	\$ -	\$ -	\$ -	\$ 122,722
Non-Public Educ	\$ -	\$ 543	\$ 29	\$ 19,812	\$ -	\$ 12,153
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ (29)	\$ 6,385	\$ 477	\$ 38,267	\$ -	\$ 162,447
Governor	\$ -	\$ 9,005	\$ 760	\$ 557,414	\$ 9,492	\$ 21,985
Treasurer	\$ -	\$ 16,305	\$ -	\$ -	\$ -	\$ 12,547
Insurance	\$ -	\$ 54,272	\$ -	\$ -	\$ -	\$ 44,264
Commerce	\$ -	\$ (13,622)	\$ 1,591	\$ (62,509)	\$ (11,649)	\$ 190,883
Natural Resources	\$ -	\$ 215,622	\$ (49,657)	\$ 7,900,334	\$ 261,182	\$ 741,181
Justice	\$ -	\$ 101,124	\$ 6,442	\$ 1,482,314	\$ 127,276	\$ 176,767
General Assembly	\$ -	\$ -	\$ 3,694	\$ 1,191,633	\$ 5,034	\$ 20,096
Judicial	\$ -	\$ -	\$ 2,269	\$ 2,194,544	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ 905,100	\$ 1,633	\$ (680,119)	\$ (15,029)	\$ 2,039,437
Lt. Governor	\$ -	\$ 1,493	\$ 88	\$ 44,688	\$ 18	\$ 2,442
Secretary of State	\$ -	\$ 21,475	\$ 386	\$ 275,985	\$ (742)	\$ 48,188
Public Instruction	\$ -	\$ 133,414	\$ 10,056	\$ 1,925,880	\$ 968,344	\$ 539,844
Agriculture	\$ -	\$ 221,795	\$ 53,530	\$ 1,207,989	\$ 278,125	\$ 747,803
Labor	\$ -	\$ 38,647	\$ 866	\$ 600,752	\$ (9,978)	\$ 106,519
Transportation	\$ -	\$ 1,114,175	\$ 138,225	\$ 208,791	\$ 206,049	\$ 3,233,003
Environmental Quality	\$ -	\$ 171,200	\$ 128,583	\$ 1,813,667	\$ 73,382	\$ 476,046
Wildlife Resources	\$ -	\$ 81,157	\$ 32,314	\$ -	\$ 22,731	\$ 225,389
Division of Employment Security-Commerce	\$ -	\$ 116,800	\$ 2,274	\$ -	\$ -	\$ 218,089
Revenue	\$ -	\$ 381,196	\$ 2,909	\$ 2,459,317	\$ 112,260	\$ 371,214
Department of Public Safety	\$ -	\$ 2,220,198	\$ 183,865	\$ 1,999,302	\$ 643,784	\$ 6,807,122
DHHS Admin	\$ -	\$ 170,406	\$ -	\$ -	\$ 969,468	\$ 1,409,787
DHHS Aging	\$ -	\$ 10,972	\$ 61	\$ -	\$ -	\$ 73,818
DHHS Disability Determination	\$ -	\$ 118,528	\$ -	\$ -	\$ -	\$ 650,338
DHHS Mental Health	\$ -	\$ 51,854	\$ 5,162	\$ 246,552	\$ -	\$ 1,857,984
DHHS Social Services	\$ -	\$ 55,517	\$ -	\$ -	\$ -	\$ 781,826
DHHS Medical Assistance	\$ -	\$ 114,045	\$ -	\$ -	\$ -	\$ 243,168
DHHS Blind Services	\$ -	\$ 47,665	\$ 1,150	\$ 112,697	\$ -	\$ 136,711
DHHS Facility Services	\$ -	\$ 85,713	\$ -	\$ -	\$ -	\$ 237,236
DHHS ARC Black Mountain	\$ -	\$ 27,308	\$ 924	\$ -	\$ -	\$ 30,550
DHHS ARC Butner	\$ -	\$ 22,441	\$ -	\$ -	\$ -	\$ 22,414
DHHS ARC Greenville	\$ -	\$ 21,985	\$ 676	\$ -	\$ -	\$ 21,471
DHHS Special Care	\$ -	\$ 74,532	\$ -	\$ -	\$ (2,829)	\$ 75,588
DHHS Black Mountain	\$ -	\$ 66,055	\$ -	\$ -	\$ -	\$ 57,930
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ 9,812	\$ -	\$ -	\$ (3)
DHHS Broughton Hospital	\$ -	\$ 204,156	\$ 7,900	\$ -	\$ (5,657)	\$ 246,057
DHHS Cherry Hospital	\$ -	\$ 191,983	\$ 13,314	\$ -	\$ 3,077	\$ 216,998
DHHS Umstead Hospital	\$ -	\$ -	\$ 10,216	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ 126,673	\$ 5,038	\$ -	\$ (2,829)	\$ 172,615
DHHS O'Berry	\$ -	\$ 113,580	\$ 4,029	\$ -	\$ -	\$ 93,976

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Management Information Services	Office of State Human Resources	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing	Controller's Office
DHHS Murdoch	\$ -	\$ 237,700	\$ 6,639	\$ -	\$ -	\$ 251,897
DHHS Caswell	\$ -	\$ 194,461	\$ 8,402	\$ -	\$ (2,829)	\$ 204,872
DHHS Vocational Rehab	\$ -	\$ 142,995	\$ 617	\$ -	\$ -	\$ 332,438
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ 52,676	\$ -	\$ -	\$ -	\$ 150,179
DHHS Health Services	\$ -	\$ 293,949	\$ 3,664	\$ 3,520,609	\$ -	\$ 774,784
DHHS Health Benefits	\$ -	\$ (44,383)	\$ -	\$ -	\$ -	\$ (15,901)
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)
DHHS Central Regional Hospital	\$ -	\$ 260,336	\$ 5,969	\$ -	\$ -	\$ 281,725
UNC Administration	\$ -	\$ 40,134	\$ 6,371	\$ 38,092	\$ (7,765)	\$ -
UNC Chapel Hill	\$ -	\$ 811,354	\$ 175,691	\$ -	\$ (4,778)	\$ -
UNC Greensboro	\$ -	\$ 151,282	\$ 62,811	\$ -	\$ (225)	\$ -
UNC Charlotte	\$ -	\$ 220,626	\$ 75,830	\$ -	\$ 30,685	\$ -
UNC Asheville	\$ -	\$ 47,920	\$ 18,351	\$ -	\$ 94	\$ -
UNC Wilmington	\$ -	\$ 141,116	\$ 46,351	\$ -	\$ (4,720)	\$ -
Appalachian State	\$ -	\$ 168,541	\$ 51,756	\$ -	\$ (692)	\$ -
Winston Salem State	\$ -	\$ 64,779	\$ 20,941	\$ -	\$ 18,199	\$ -
Pembroke State	\$ -	\$ 54,956	\$ 12,732	\$ -	\$ 4,570	\$ -
North Carolina State	\$ -	\$ 604,941	\$ 165,614	\$ 590	\$ 22,088	\$ -
School of Arts	\$ -	\$ 32,371	\$ 14,369	\$ -	\$ 4,652	\$ -
N.C. A&T University	\$ -	\$ 144,908	\$ 36,536	\$ -	\$ 15,907	\$ -
Elizabeth City State	\$ -	\$ 18,967	\$ 11,958	\$ -	\$ 13,699	\$ -
N.C. Central University	\$ -	\$ 13,812	\$ 27,514	\$ -	\$ (2,829)	\$ -
Fayetteville State	\$ -	\$ 52,252	\$ 14,120	\$ -	\$ 4,872	\$ -
W. Carolina University	\$ -	\$ 94,203	\$ 33,366	\$ -	\$ 15,926	\$ -
E. Carolina University	\$ -	\$ 428,867	\$ 80,127	\$ -	\$ 20,168	\$ -
Community Colleges	\$ -	\$ 26,361	\$ 875	\$ 415,818	\$ 1,172,165	\$ 64,975
UNC Healthcare	\$ -	\$ -	\$ 52,779	\$ -	\$ (58,856)	\$ 2,771
School of Science/Math	\$ -	\$ 45,310	\$ 8,651	\$ -	\$ 13,550	\$ 99,815
N.C. Housing Finance Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,542
Military & Veteran Affairs	\$ (9)	\$ 12,860	\$ 8,757	\$ 45,834	\$ 35,102	\$ 27,130
DIT	\$ -	\$ 137,428	\$ 2,529	\$ 242,604	\$ 55,720	\$ 242,518
All Other	\$ -	\$ 13,577	\$ 476	\$ (387,558)	\$ 8,586	\$ 42,414
TOTAL:	\$ 113	\$ 11,775,069	\$ 1,532,435	\$ 27,433,387	\$ 4,984,800	\$ 25,282,176

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor
Motor Fleet Mgt	\$ (27)	\$ (5,266)	\$ -	\$ 1,510	\$ 228	\$ 160
State Parking	\$ 5	\$ 11,132	\$ -	\$ 343	\$ 127	\$ 38
Temporary Solutions	\$ 38	\$ 5,961	\$ -	\$ 1,588	\$ 331	\$ 100
Non-Public Educ	\$ 2	\$ -	\$ -	\$ 88	\$ 39	\$ 11
Telecommunications	\$ -	\$ 23,944	\$ -	\$ -	\$ -	\$ -
Administration	\$ (228)	\$ 102,135	\$ -	\$ 5,828	\$ 409	\$ 22,461
Governor	\$ (51)	\$ 48,386	\$ -	\$ 1,399	\$ 579	\$ 141
Treasurer	\$ (133)	\$ 27,022	\$ 1,080,452	\$ 2,624	\$ 1,062	\$ 100,799
Insurance	\$ (442)	\$ 107,891	\$ -	\$ 9,299	\$ 3,549	\$ 978
Commerce	\$ (659)	\$ 164,879	\$ -	\$ 20,375	\$ 3,482	\$ 365,359
Natural Resources	\$ (1,915)	\$ 310,025	\$ -	\$ 49,035	\$ 13,992	\$ 34,126
Justice	\$ (422)	\$ 86,334	\$ -	\$ 9,924	\$ 6,301	\$ 1,066
General Assembly	\$ (162)	\$ 52,157	\$ -	\$ 4,282	\$ -	\$ 414
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,685
Admin Office of the Courts	\$ (4,611)	\$ 360,987	\$ -	\$ 117,828	\$ 58,425	\$ 12,338
Lt. Governor	\$ (3)	\$ 8,346	\$ -	\$ 158	\$ 94	\$ 14
Secretary of State	\$ (101)	\$ 45,601	\$ -	\$ 1,968	\$ 1,406	\$ 236
Public Instruction	\$ (2,323)	\$ 612,657	\$ -	\$ 57,894	\$ 8,576	\$ 410,151
Agriculture	\$ (3,339)	\$ 518,859	\$ -	\$ 71,513	\$ 14,500	\$ 24,383
Labor	\$ (307)	\$ 96,964	\$ -	\$ 8,382	\$ 2,534	\$ 840
Transportation	\$ 1,900	\$ 211,864	\$ -	\$ 15,869	\$ 72,704	\$ 1,263,177
Environmental Quality	\$ (1,706)	\$ 885,150	\$ -	\$ 38,459	\$ 11,222	\$ 111,120
Wildlife Resources	\$ (889)	\$ 443,096	\$ -	\$ 18,853	\$ 5,240	\$ 2,960
Division of Employment Security-Commerce	\$ 161	\$ 23,153	\$ -	\$ -	\$ 7,743	\$ 2,443
Revenue	\$ (301)	\$ 95,677	\$ -	\$ 9,191	\$ 10,850	\$ 403,540
Department of Public Safety	\$ (27,103)	\$ 998,566	\$ -	\$ 525,165	\$ 147,655	\$ 1,620,095
DHHS Admin	\$ (10,952)	\$ 214,886	\$ -	\$ 257,174	\$ 10,660	\$ 627,248
DHHS Aging	\$ (605)	\$ 67,358	\$ -	\$ 12,677	\$ 699	\$ 49,929
DHHS Disability Determination	\$ (4,793)	\$ 13,715	\$ -	\$ 109,509	\$ 7,338	\$ 11,227
DHHS Mental Health	\$ (21,724)	\$ 226,483	\$ -	\$ 373,425	\$ 3,226	\$ 45,119
DHHS Social Services	\$ (4,881)	\$ 174,855	\$ -	\$ 153,033	\$ 3,524	\$ 263,799
DHHS Medical Assistance	\$ -	\$ 160,947	\$ -	\$ 54,995	\$ 6,612	\$ 3,469
DHHS Blind Services	\$ (979)	\$ 62,192	\$ -	\$ 15,702	\$ 3,027	\$ 1,893
DHHS Facility Services	\$ (1,404)	\$ 23,823	\$ -	\$ 26,912	\$ 5,467	\$ 3,006
DHHS ARC Black Mountain	\$ 22	\$ (2,483)	\$ -	\$ 15	\$ 1,743	\$ 1
DHHS ARC Butner	\$ 16	\$ (495)	\$ -	\$ 97	\$ 1,425	\$ 6
DHHS ARC Greenville	\$ 16	\$ 1,192	\$ -	\$ (2)	\$ 1,404	\$ -
DHHS Special Care	\$ 52	\$ 200	\$ -	\$ 210	\$ 4,721	\$ 14
DHHS Black Mountain	\$ 44	\$ 2,489	\$ -	\$ 199	\$ 4,196	\$ 13
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ (992)	\$ -	\$ (1)	\$ -	\$ -
DHHS Broughton Hospital	\$ 149	\$ 14,408	\$ -	\$ 270	\$ 12,948	\$ 23
DHHS Cherry Hospital	\$ 3	\$ 1,097	\$ -	\$ 1,431	\$ 12,160	\$ 215
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ 98	\$ (594)	\$ -	\$ 254	\$ 8,176	\$ 31
DHHS O'Berry	\$ 65	\$ 301	\$ -	\$ 273	\$ 7,120	\$ 22

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Controller - Special	State Budget Office	Treasurer	Banking	Retirement	Auditor
DHHS Murdoch	\$ 137	\$ 21,662	\$ -	\$ 872	\$ 15,057	\$ 91
DHHS Caswell	\$ 86	\$ 5,866	\$ -	\$ 160	\$ 12,366	\$ 64
DHHS Vocational Rehab	\$ (2,044)	\$ 44,009	\$ -	\$ 34,296	\$ 9,042	\$ 4,436
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ (827)	\$ 109,281	\$ -	\$ 18,606	\$ 3,331	\$ 62,460
DHHS Health Services	\$ (3,957)	\$ 156,653	\$ -	\$ 92,671	\$ 18,553	\$ 415,650
DHHS Health Benefits	\$ (1,675)	\$ (59,109)	\$ -	\$ (24,292)	\$ (2,215)	\$ 352,547
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Central Regional Hospital	\$ 150	\$ 8,149	\$ -	\$ 728	\$ 16,520	\$ 85
UNC Administration	\$ -	\$ 291,785	\$ -	\$ -	\$ 2,621	\$ 130,281
UNC Chapel Hill	\$ -	\$ 173,559	\$ -	\$ -	\$ 53,197	\$ 87,722
UNC Greensboro	\$ -	\$ 79,179	\$ -	\$ -	\$ 9,831	\$ 610,145
UNC Charlotte	\$ -	\$ 116,840	\$ -	\$ -	\$ 14,356	\$ 46,337
UNC Asheville	\$ -	\$ 23,648	\$ -	\$ -	\$ 3,087	\$ 21,351
UNC Wilmington	\$ -	\$ 468,699	\$ -	\$ -	\$ 9,118	\$ 273,578
Appalachian State	\$ -	\$ 92,690	\$ -	\$ -	\$ 10,949	\$ (32,462)
Winston Salem State	\$ -	\$ 51,264	\$ -	\$ -	\$ 4,221	\$ 80,622
Pembroke State	\$ -	\$ 80,573	\$ -	\$ -	\$ 3,578	\$ 147,614
North Carolina State	\$ -	\$ 236,647	\$ -	\$ -	\$ 39,116	\$ 77,196
School of Arts	\$ -	\$ 79,876	\$ -	\$ -	\$ 2,108	\$ 54,296
N.C. A&T University	\$ -	\$ 71,037	\$ -	\$ -	\$ 9,339	\$ 166,651
Elizabeth City State	\$ -	\$ 58,917	\$ -	\$ -	\$ 1,270	\$ 46,110
N.C. Central University	\$ -	\$ 46,397	\$ -	\$ -	\$ 6,720	\$ 138,255
Fayetteville State	\$ -	\$ 78,290	\$ -	\$ -	\$ 3,400	\$ 55,955
W. Carolina University	\$ -	\$ 59,707	\$ -	\$ -	\$ 6,119	\$ 80,775
E. Carolina University	\$ -	\$ 98,253	\$ -	\$ -	\$ 27,856	\$ 79,526
Community Colleges	\$ (229)	\$ 196,404	\$ -	\$ 4,532	\$ 1,700	\$ 1,711,966
UNC Healthcare	\$ (29)	\$ -	\$ -	\$ 581	\$ -	\$ 277,705
School of Science/Math	\$ (210)	\$ 424,211	\$ -	\$ 7,100	\$ 2,900	\$ 41,559
N.C. Housing Finance Agency	\$ (338)	\$ 6,065	\$ -	\$ 10,884	\$ -	\$ 987
Military & Veteran Affairs	\$ (228)	\$ 272,714	\$ -	\$ 1,372	\$ 835	\$ 300
DIT	\$ (573)	\$ 332,816	\$ -	\$ 14,472	\$ 8,956	\$ 116,911
All Other	\$ (851)	\$ 101,040	\$ -	\$ 1,010	\$ 899	\$ 253,652
TOTAL:	\$ (98,080)	\$ 9,922,025	\$ 1,080,452	\$ 2,140,738	\$ 760,325	\$ 10,694,012

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Insurance-Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
Motor Fleet Mgt	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ (2,017)
State Parking	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -
Temporary Solutions	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -
Non-Public Educ	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ 16,637	\$ (405)	\$ 176	\$ -	\$ (446)
Governor	\$ -	\$ -	\$ 45,020	\$ 255	\$ -	\$ (110)
Treasurer	\$ -	\$ -	\$ -	\$ 476	\$ -	\$ -
Insurance	\$ 14,781,489	\$ -	\$ -	\$ 1,608	\$ -	\$ 35,966
Commerce	\$ -	\$ 106,849	\$ (26,830)	\$ 1,558	\$ (107,490)	\$ (1,963)
Natural Resources	\$ -	\$ -	\$ (12,556)	\$ 6,279	\$ (32,179)	\$ 875,482
Justice	\$ -	\$ 193,035	\$ (68,350)	\$ 2,677	\$ 56,247	\$ (10,422)
General Assembly	\$ -	\$ -	\$ (2,221)	\$ -	\$ -	\$ 1,242
Judicial	\$ -	\$ -	\$ 51,249	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ -	\$ (78,328)	\$ 26,026	\$ (102,917)	\$ -
Lt. Governor	\$ -	\$ -	\$ 243	\$ 38	\$ -	\$ -
Secretary of State	\$ -	\$ 58,663	\$ (7,132)	\$ 637	\$ (13,032)	\$ -
Public Instruction	\$ -	\$ 446,957	\$ (8,409)	\$ 3,801	\$ 311,628	\$ 115,088
Agriculture	\$ -	\$ 58,452	\$ (2,323)	\$ 6,567	\$ (104,709)	\$ 179,810
Labor	\$ -	\$ 34,453	\$ (2,064)	\$ 1,154	\$ 829,468	\$ -
Transportation	\$ -	\$ 98,122	\$ (17,021)	\$ 32,852	\$ 72,968	\$ 407,156
Environmental Quality	\$ -	\$ 308,863	\$ (20,457)	\$ 5,104	\$ (27,783)	\$ 116,418
Wildlife Resources	\$ -	\$ -	\$ (5,280)	\$ 2,335	\$ (56,928)	\$ 432,799
Division of Employment Security-Commerce	\$ -	\$ -	\$ (3)	\$ 3,569	\$ -	\$ -
Revenue	\$ -	\$ 1,640,071	\$ (1,676)	\$ 4,867	\$ 768,183	\$ 5,393
Department of Public Safety	\$ -	\$ 134,700	\$ (11,485)	\$ 68,282	\$ 732	\$ 607,643
DHHS Admin	\$ -	\$ 2,580,120	\$ (8)	\$ 4,551	\$ (19,517)	\$ 10,316
DHHS Aging	\$ -	\$ -	\$ (150)	\$ 304	\$ 32	\$ 348
DHHS Disability Determination	\$ -	\$ -	\$ 1,304	\$ 3,086	\$ -	\$ -
DHHS Mental Health	\$ -	\$ -	\$ 393	\$ 1,362	\$ (4,312)	\$ 7,796
DHHS Social Services	\$ -	\$ (1,200,444)	\$ (812)	\$ 1,534	\$ (422)	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ 8,790	\$ 2,506	\$ -	\$ -
DHHS Blind Services	\$ -	\$ -	\$ (688)	\$ 1,319	\$ -	\$ -
DHHS Facility Services	\$ -	\$ -	\$ (1,785)	\$ 2,400	\$ (4,777)	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ (546)	\$ 764	\$ -	\$ (9,291)
DHHS ARC Butner	\$ -	\$ -	\$ (292)	\$ 618	\$ -	\$ (3,892)
DHHS ARC Greenville	\$ -	\$ -	\$ (433)	\$ 613	\$ -	\$ 35,467
DHHS Special Care	\$ -	\$ -	\$ (976)	\$ 2,051	\$ -	\$ 2,370
DHHS Black Mountain	\$ -	\$ -	\$ (1,050)	\$ 1,831	\$ -	\$ 121,781
DPI Deaf School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Dix Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,751)
DHHS Broughton Hospital	\$ -	\$ -	\$ (3,024)	\$ 5,634	\$ -	\$ 71,091
DHHS Cherry Hospital	\$ -	\$ -	\$ (2,596)	\$ 5,282	\$ -	\$ 25,878
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS W. Carolina	\$ -	\$ -	\$ (4,264)	\$ 3,642	\$ -	\$ 59,035
DHHS O'Berry	\$ -	\$ -	\$ (236)	\$ 3,046	\$ -	\$ 48,989

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Insurance- Admin	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
DHHS Murdoch	\$ -	\$ -	\$ (3,243)	\$ 6,543	\$ -	\$ 15,940
DHHS Caswell	\$ -	\$ -	\$ (3,447)	\$ 5,402	\$ -	\$ 55,936
DHHS Vocational Rehab	\$ -	\$ -	\$ (1,579)	\$ 3,916	\$ -	\$ 70
DPS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ (568)	\$ 1,446	\$ 2,335	\$ -
DHHS Health Services	\$ -	\$ -	\$ (2,903)	\$ 8,022	\$ (3,108)	\$ 142,370
DHHS Health Benefits	\$ -	\$ -	\$ (9,467)	\$ (601)	\$ 472	\$ -
DHHS Educ Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,788)
DHHS Central Regional Hospital	\$ -	\$ -	\$ (4,073)	\$ 7,195	\$ -	\$ (10,664)
UNC Administration	\$ -	\$ (18,546)	\$ (321)	\$ 1,187	\$ 782,306	\$ 47,390
UNC Chapel Hill	\$ -	\$ -	\$ (2,544)	\$ 24,179	\$ -	\$ 827,074
UNC Greensboro	\$ -	\$ -	\$ (276)	\$ 4,418	\$ -	\$ 102,983
UNC Charlotte	\$ -	\$ -	\$ (190)	\$ 6,463	\$ -	\$ 349,909
UNC Asheville	\$ -	\$ -	\$ -	\$ 1,374	\$ -	\$ 26,503
UNC Wilmington	\$ -	\$ -	\$ (248)	\$ 4,071	\$ -	\$ 495,424
Appalachian State	\$ -	\$ -	\$ 33	\$ 4,922	\$ -	\$ 205,508
Winston Salem State	\$ -	\$ -	\$ (112)	\$ 1,907	\$ -	\$ 69,574
Pembroke State	\$ -	\$ -	\$ (94)	\$ 1,610	\$ -	\$ 66,154
North Carolina State	\$ -	\$ -	\$ (178)	\$ 17,461	\$ -	\$ 690,923
School of Arts	\$ -	\$ -	\$ 1,891	\$ 951	\$ -	\$ (10,125)
N.C. A&T University	\$ -	\$ -	\$ (239)	\$ 4,152	\$ -	\$ 196,897
Elizabeth City State	\$ -	\$ -	\$ -	\$ 590	\$ -	\$ 116,976
N.C. Central University	\$ -	\$ -	\$ -	\$ 2,908	\$ -	\$ 523,448
Fayetteville State	\$ -	\$ -	\$ -	\$ 1,534	\$ -	\$ 67,133
W. Carolina University	\$ -	\$ -	\$ -	\$ 2,747	\$ -	\$ 219,023
E. Carolina University	\$ -	\$ -	\$ (372)	\$ 12,515	\$ -	\$ 113,933
Community Colleges	\$ -	\$ -	\$ (10,089)	\$ 755	\$ 23,684	\$ 996,202
UNC Healthcare	\$ -	\$ 83,187	\$ 32	\$ -	\$ (2,484)	\$ 14,421
School of Science/Math	\$ -	\$ -	\$ (21)	\$ 1,283	\$ -	\$ 100,086
N.C. Housing Finance Agency	\$ -	\$ -	\$ (834)	\$ -	\$ -	\$ -
Military & Veteran Affairs	\$ -	\$ -	\$ (56)	\$ 373	\$ 82,699	\$ 24,120
DIT	\$ -	\$ -	\$ (85)	\$ 4,039	\$ (140,290)	\$ 4,947
All Other	\$ -	\$ (74,243)	\$ 2,414,561	\$ 409	\$ 5,892,081	\$ (1,087)
TOTAL:	\$ 14,781,489	\$ 4,466,877	\$ 2,201,179	\$ 340,876	\$ 8,202,888	\$ 8,530,455

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A

	Schedule of Section II Over/Under	Total Fixed 2024 Costs
Motor Fleet Mgt	\$ 16,402	\$ 356,991
State Parking	\$ -	\$ 217,004
Temporary Solutions	\$ -	\$ 390,474
Non-Public Educ	\$ -	\$ 58,068
Telecommunications	\$ -	\$ 23,944
Administration	\$ -	\$ 1,132,816
Governor	\$ 102,524	\$ 929,919
Treasurer	\$ -	\$ 1,241,155
Insurance	\$ -	\$ 15,038,874
Commerce	\$ 190,567	\$ 949,394
Natural Resources	\$ 51,433	\$ 13,410,541
Justice	\$ 10,497	\$ 2,603,476
General Assembly	\$ 1,118	\$ 1,560,231
Judicial	\$ 1,774	\$ 2,591,933
Admin Office of the Courts	\$ 14,629	\$ 2,499,833
Lt. Governor	\$ 120	\$ 59,865
Secretary of State	\$ 193	\$ 433,732
Public Instruction	\$ 163,466	\$ 6,125,167
Agriculture	\$ 130,639	\$ 3,478,436
Labor	\$ 135	\$ 1,739,455
Transportation	\$ 1,868,343	\$ 8,928,178
Environmental Quality	\$ 70,541	\$ 5,749,066
Wildlife Resources	\$ 14,096	\$ 1,217,873
Division of Employment Security-Commerce	\$ 510	\$ 374,739
Revenue	\$ 28,963	\$ 6,936,143
Department of Public Safety	\$ 262,800	\$ 16,289,418
DHHS Admin	\$ 135,773	\$ 6,359,913
DHHS Aging	\$ 353	\$ 215,795
DHHS Disability Determination	\$ 7,416	\$ 917,668
DHHS Mental Health	\$ 3,316	\$ 2,852,004
DHHS Social Services	\$ 6,327	\$ 233,856
DHHS Medical Assistance	\$ 8,629	\$ 603,161
DHHS Blind Services	\$ 2,914	\$ 408,430
DHHS Facility Services	\$ 6,910	\$ 383,500
DHHS ARC Black Mountain	\$ 69	\$ 49,074
DHHS ARC Butner	\$ 6	\$ 42,343
DHHS ARC Greenville	\$ 12	\$ 82,401
DHHS Special Care	\$ 29	\$ 155,963
DHHS Black Mountain	\$ 70	\$ 253,559
DPI Deaf School	\$ -	\$ -
DPI Gov Morehead	\$ -	\$ -
DHHS Dix Hospital	\$ 63	\$ (41,872)
DHHS Broughton Hospital	\$ 514	\$ 554,470
DHHS Cherry Hospital	\$ 1,253	\$ 470,094
DHHS Umstead Hospital	\$ -	\$ 10,216
DHHS W. Carolina	\$ 317	\$ 368,193
DHHS O'Berry	\$ 429	\$ 271,593

**NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2024
Exhibit A**

	Schedule of Section II Over/Under	Total Fixed 2024 Costs
DHHS Murdoch	\$ 295	\$ 553,589
DHHS Caswell	\$ 384	\$ 481,724
DHHS Vocational Rehab	\$ 8,535	\$ 576,731
DPS Youth Services	\$ -	\$ -
DHHS Child Development	\$ 189	\$ 399,107
DHHS Health Services	\$ 109,394	\$ 5,526,350
DHHS Health Benefits	\$ -	\$ 195,376
DHHS Educ Services	\$ -	\$ (1,789)
DHHS Central Regional Hospital	\$ 451	\$ 566,570
UNC Administration	\$ 18,811	\$ 1,332,854
UNC Chapel Hill	\$ 63,763	\$ 2,209,217
UNC Greensboro	\$ 17,263	\$ 1,037,412
UNC Charlotte	\$ 44,207	\$ 905,062
UNC Asheville	\$ 6,818	\$ 149,145
UNC Wilmington	\$ 24,636	\$ 1,458,026
Appalachian State	\$ 17,338	\$ 518,581
Winston Salem State	\$ 3,889	\$ 315,284
Pembroke State	\$ 3,824	\$ 375,516
North Carolina State	\$ 182,779	\$ 2,038,125
School of Arts	\$ 4,282	\$ 184,672
N.C. A&T University	\$ 13,890	\$ 659,080
Elizabeth City State	\$ 7,164	\$ 275,650
N.C. Central University	\$ 12,518	\$ 768,743
Fayetteville State	\$ 3,545	\$ 281,102
W. Carolina University	\$ 8,651	\$ 520,516
E. Carolina University	\$ 29,161	\$ 890,032
Community Colleges	\$ 36,932	\$ 4,699,799
UNC Healthcare	\$ 18,786	\$ 388,892
School of Science/Math	\$ 1,129	\$ 745,364
N.C. Housing Finance Agency	\$ 27	\$ 67,333
Military & Veteran Affairs	\$ 7,052	\$ 680,429
DIT	\$ 48,195	\$ 1,113,945
All Other	\$ 60,229	\$ 7,592,884
TOTAL:	\$ 3,857,288	\$ 146,032,411