

OSBM

OVERHEAD COST RECOVERY

Management Study

As Directed by Session Law 2005-276, Section 6.6

April, 2006



Prepared By:

Office of State Budget and Management

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INTRODUCTION

Scope of Study

Section 6.6.(a) of Session Law 2005-276 states that, “The General Assembly finds that the General Fund supports many State agencies that provide services and administer programs that impact all of State government. These agencies include the Office of the Governor, the Office of State Controller, the Department of Administration, including the Office of State Personnel, State Property Office, Office of State Construction, and the Division of Purchase and Contract, the Secretary of State, the Office of State Treasurer and the Office of State Auditor. The General Assembly also finds that the General Fund bears the departmental administrative overhead costs for many programs, activities, boards, and commissions that are supported by non-General Fund sources. The General Assembly finds that an indirect cost allocation program should be established to reimburse the General Fund for overhead and indirect costs incurred on behalf of these programs, activities, boards, and commissions.”

Section 6.6.(b) directs the Office of State Budget and Management to study the allocation of overhead costs and propose an overhead cost recovery program for consideration by the General Assembly. “In developing its recommendation, the Office of State Budget and Management shall do the following:

- (1) Determine a methodology appropriate for the calculation and allocation of overhead costs.
- (2) For each program whose overhead costs are borne in whole or in part by the General Fund and that receive overhead cost reimbursement from the federal government or other non-General Fund sources, ensure that all future overhead cost reimbursements revert to the General Fund in accordance with the State Budget Manual, except as otherwise required by law.
- (3) For each program whose overhead costs are borne in whole or in part by the General Fund and that are not recovering overhead costs from other funding sources, establish an indirect cost allocation methodology that properly reimburses the General Fund, except as otherwise required by law.
- (4) Estimate the anticipated reimbursement to the General Fund. ”

Section 6.6.(c) instructs: “The Office of State Budget and Management shall report its recommendations developed pursuant to this section to the Chairs of the Senate Committee on Appropriations/Base Budget, the Chairs of the House of Representatives Committee on Appropriations, and the Fiscal Research Division by April 1, 2006. ”

Section 6.6.(d) states: “Overhead cost recovery recommendations developed pursuant to this section shall not apply to overhead cost reimbursements collected under any grant agreement by the University of North Carolina or any of its affiliated institutions.”

Methodology

To comply with the legislative requirements, the Office of State Budget and Management (OSBM) performed the following tasks:

- Examined the State’s current Statewide Central Services Cost Allocation Plan (SWCAP),
- Reviewed several agency Central Services Cost Allocation Plans,
- Reviewed FY 2005 actual revenues and expenditures relating to Nongeneral, Nonfederal funds,
- Acquired budget information from OSBM Budget Analysts relating to programs with Nongeneral, Nonfederal funded programs,
- Reviewed policies and procedures, administrative codes, and relevant statutes,
- Conducted Internet search of other states overhead cost recovery plans, and
- Met with staff at the Office of the State Controller (OSC), private consulting groups involved with overhead cost recovery, and Virginia Department of Accounts Financial Reporting personnel.

BACKGROUND

To recover indirect costs from programs funded by Nongeneral fund sources, such as grants and contracts, agencies use a cost allocation plan or an indirect cost rate proposal. Federal regulations allow the recovery of indirect costs associated with federal awards to the State. North Carolina has a Cost Allocation/Indirect Cost policy to recover those indirect costs (overhead costs)¹. The policy, in the State Budget Manual, states, "It is the policy of the State of North Carolina to maximize the recovery of direct and indirect costs for administering and implementing federal grants. All state agencies use a statewide indirect cost plan (SWCAP) and a state information processing services indirect cost plan (SIPS-CAP) to recover the State's central service costs as allowable per the U.S Office of Management & Budget (OMB) Circular A-87." The full text of the policy is located in Appendix A. A central service agency provides support services to other state agencies on a centralized basis. Examples of types of central services include purchasing, facilities maintenance, and accounting services.

The OSC is responsible for preparing the SWCAP, which is currently contracted out to a private consultant. Once complete, the OSC must gain approval for the plan from the cognizant federal agency. The methodology used to prepare the SWCAP plan is outlined in Table 1 below:

Table 1	
SWCAP Methodology	
<ul style="list-style-type: none">➤ Prepared in accordance with the policies and procedures contained in OMB Circular A-87,➤ Used consistent approach in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs,➤ Computed on actual expenditure information obtained from State financial statements,➤ Acquired statistics used to allocate costs from either performing 100 percent counts, or in some cases, conducting a representative sample period, and➤ Utilized a double step-down² allocation procedure to distribute costs among central services and to other departments that receive benefits.	

The SWCAP currently recovers an estimated \$5.5 million for central services overhead costs from the federal government. The current 2006 SWCAP is located in Appendix B. Current and past SWCAP plans are available for review on the OSC website: www.ncosc.net.

The administrative costs borne by the agency to administer federal programs are reimbursable under the rules of OMB Circular A-87. These individual cost allocation plans are the responsibility of the agency and are also included in the State's Cost Allocation/Indirect Cost policy (Appendix A). Agencies may either engage a contractor to prepare their Cost Allocation Plan or prepare the plan internally. OSBM reviewed two agency plans; both of which were prepared by a contractor.

The State's current Cost Allocation/Indirect Cost policy does not include a plan for overhead cost recovery for General Fund support for Nongeneral, Nonfederal programs. These funds include but are not limited to fees and licenses, sales, services and rentals, grants, and contributions and donations in Special and Enterprise Funds.

¹ Throughout this document the term indirect costs and overhead costs is used interchangeably.

² The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step down allocation for each central service department is made.

Some states already utilize a cost allocation plan for Nongeneral, Nonfederal Funds. A review of Virginia’s plan shows that the state uses their Statewide Indirect Cost Allocation Plan (SICAP)³ as a starting point for their Indirect Cost Recovery from Nongeneral, Nonfederal Funds (full costing plan). However, because the full costing plan is not bound by the regulations of OMB Circular A-87, Virginia elects to include additional general costs of government that are not allowable under the federal plan. Another element of the Virginia plan is that agencies are instructed to develop operating budgets and budget requests based on full costs. This results in the budget being increased by the amount of the agency indirect costs and statewide indirect costs.

To put the different plans discussed in perspective, an outline of the attributes associated with each of the cost allocation plans discussed in this section is shown in Table 2 below.

Table 2			
Comparison of Plans			
Plan Attributes	Statewide Central Services Cost Allocation Plan (SWCAP)	Individual Agency Cost Allocation Plan	Nongeneral, Nonfederal Fund Overhead Cost Recovery Plan
Allocates Central Services Indirect Costs	✓		✓
Allocates Agency Indirect Costs		✓	
Plan governed by Federal guidelines (OMB Circular A-87)	✓	✓	
Determines support to Federal Programs	✓	✓	
Determines support to Nongeneral, Nonfederal programs			✓

In the sections that follow, the proposed methodology for a Nongeneral, Nonfederal Fund Overhead Cost Recovery Plan⁴ will be presented with an estimate of the anticipated reimbursement to the General Fund.

Calculation and Allocation Methodology

The OSBM and OSC worked together to determine the appropriate methodology for the calculation and allocation of overhead costs for a Nongeneral Fund Plan. The purpose of the plan is to allocate general fund support to Nongeneral, Nonfederal programs by identifying costs of central support services agencies and institutions. It was determined that the calculation and allocation methodology for the Nongeneral Fund Plan should be consistent with the calculation and allocation methodology of the SWCAP. The basis of allocation for the central services used in the 2004 SWCAP is located in Appendix C. The Nongeneral Fund Plan is an entirely separate plan and will not have any impact on the SWCAP.

There are no restrictions on the Nongeneral Fund Plan in regards to the agencies that may be included in the central service agencies. In addition to the activities covered under OMB Circular A-87, legislative services, executive services, taxation, and banking services may be included as central services. However, the plan should only include those central service agencies in the cost allocation methodology that provide a service or benefit to the programs charged for overhead costs.

³ This is equivalent to North Carolina’s SWCAP.

⁴ For brevity, the term Nongeneral Fund Plan will be used to refer to the Nongeneral, Nonfederal Fund Overhead Cost Recovery Plan.

Table 3 shows the agencies and the responsibilities of each in the proposed outline of the Nongeneral Fund Plan.

Nongeneral, Nonfederal Fund Overhead Cost Recovery Plan Proposed Plan Outline with Responsible Agency		Table 3
Office of the State Controller	<ul style="list-style-type: none"> ■ Use the SWCAP as the beginning point for computing the Nongeneral Fund Plan. ■ Use the same calculation method and basis of allocation in computing reimbursement. ■ Add in the general costs of government agencies as central services agencies not allowed under OMB Circular A-87. ■ Prepare or oversee preparation of plan on an annual basis. ■ Periodically review cost allocation methodology to ensure that the methodology represents the best allocation attainable. 	
Office of State Budget & Management	<ul style="list-style-type: none"> ■ Develop and maintain the policy in the budget manual for the Nongeneral Fund Plan. ■ Identify funds meeting Nongeneral Fund Plan criteria. Include user fees charged to the general public, but not to other state agencies. ■ Evaluate and grant any applicable exemptions and adjustments based on legislation or extenuating circumstances identified. ■ Provide exemptions and adjustments information to OSC for input into plan. ■ Ensure all Nongeneral, Nonfederal Funds are deposited in an appropriate state budget code to be reverted to the General Fund. ■ Transfer reimbursement to the General Fund at the end of each fiscal year. ■ Notify agencies of transfer amounts. ■ Allocations should be reconciled to actual expenditures to ensure all costs have been captured and allocated. ■ Reimburse OSC for costs associated with Nongeneral Fund Plan contract. 	
Central Services Agencies	<ul style="list-style-type: none"> ■ Provide information to OSBM and OSC as requested for preparation of the plan. 	
State Agencies (Applies to all state agencies and institutions except for the University of North Carolina or any of its affiliated institutions.)	<ul style="list-style-type: none"> ■ Prepare required data to OSBM in a timely manner. ■ Properly identify Nongeneral, Nonfederal fund activity. Including all other Nongeneral fund expenditures except as otherwise required by law. 	

Estimated Impact on General Fund

The actual expenditures for fiscal year 2005 were used as one of the bases in estimating the impact on the general fund. The current recovery rate on federal funds was also considered in the analysis. As previously mentioned, the University of North Carolina or any of its affiliated institutions were excluded.

It should be emphasized that the amounts listed in Table 4 below are only estimates and that an actual cost allocation should be completed to calculate the actual amount of reimbursement to the General Fund. The estimates were calculated using two scenarios. The first estimate is based on Nongeneral, Nonfederal Funds including Highway Funds. The second estimate does not include the Highway Funds.

Table 4	
Estimated Impact on the General Fund	
Reimbursement from Nongeneral, Nonfederal programs including Highway Funds	■ \$3.9 million
OR	
Reimbursement from Nongeneral, Nonfederal programs omitting Highway Funds	■ \$2.3 million

RECOMMENDATION:

Reimbursing the General Fund for the overhead costs from Nongeneral, Nonfederal programs will not result in an increase in revenues for the State unless the Nongeneral, Nonfederal Fund programs increase fee, licenses, etc. to make up for the reimbursements to the General Fund. Because the plan would not increase revenues without the increase of fee, license, etc., it is the recommendation of OSBM that North Carolina not implement a Nongeneral Fund Plan.

If the General Assembly elects to implement a Nongeneral Fund Plan, the following components should be incorporated into the plan:

- A) Implement the plan as outlined in the Calculation and Allocation Methodology section of this report.
- B) Include the plan in future contract bids with the SWCAP. The current base contract is \$23,500. Based on estimates from several private contractors, the cost to add the Nongeneral Fund Plan will be approximately \$10,000.
- C) Take into account costs associated with the plan and reimburse OSC and/or other agencies from the program reimbursements.

Note: Although not a part of the Nongeneral Fund Plan, OSBM recommends that the costs to prepare the SWCAP should be taken out of the federal reimbursements.

ACKNOWLEDGEMENT:

OSBM wishes to express its appreciation to the OSC staff for their cooperation during the performance of this study.

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APPENDIX A

Cost Allocation/Indirect Cost Policy

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BUDGET MANUAL
STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

EFFECTIVE DATE: July 1, 2005

RECENT UPDATE: June 28, 2005

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Requisition and Disbursement of Federal Funds

Federal funds received directly from a federal agency shall be initially deposited in a federal fund budget code (3XXXX), either through deposit of a federal check or through the letter or credit voucher and deposit procedure. Disbursements from a federal fund budget (depository) code may be made only to a general, special, or other operating fund budget code. This may be done through a check/deposit procedure or through the cash management system electronic funds transfer system. The program/purpose and account should be noted in the transfer documents. Regular cash requisitions and disbursement procedures would apply to subsequent operating fund transfers. Departments should comply with the policies and procedures established for the Cash Management Plan by the Office of the State Controller.

Special Reports on Federal Funds

OSBM may require information on federal fund grants, expenditures, indirect cost collections, and other areas relative to federal funds. Agencies should maintain records indicating federal catalog numbers and titles, types or categories of grants, indirect cost rates and budget and expenditures by state and federal fiscal years, and any other information that would be helpful in making requested periodic special reports on federal funds.

Cost Allocation/Indirect Cost Policy

It is the policy of the State of North Carolina to maximize the recovery of direct and indirect costs for administering and implementing federal grants. All state agencies use a statewide indirect cost plan (SWCAP) and a state information processing services indirect cost plan (SIPS-CAP) to recover the State's central service costs as allowable per the [U.S. Office of Management & Budget \(OMB\) Circular A-87](#).

The Office of the State Controller prepares and gains approval from the federal government, and distributes the central service cost plans. Each agency is responsible for integrating these central services costs into their costs plans in order that they recover the optimum allowable indirect costs from their federal grants.

Individual cost plans are the responsibility of the agency.

An indirect cost proposal(s) must be prepared at least annually in all departments to cover all divisions and institutions that receive federal funds. All proposals should be reviewed by the chief fiscal officer and agency head to assure that:

1. The correct amount of state government's central services costs is included in the proposal.
2. All allowable cost items are included.
3. The indirect cost rates are within appropriate ranges and are at a maximum level.

Exceptions to the development of a proposal will be granted by OSBM to any department that can demonstrate in writing that the costs and procedures required to develop and implement

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indirect cost recovery are greater than the benefits derived. Factors that need to be considered include the amount and type of federal grants received, an estimate of the indirect cost rate, and an evaluation of the costs of any necessary accounting changes.

A cost allocation plan that directly accounts for overhead costs in recovering administrative costs from federal grants may be used instead of an indirect cost rate.

Indirect Cost Proposals

Each department or agency should prepare annually an indirect cost proposal unless the cognizant federal agency specifies another time interval. This proposal should be prepared in accordance with [OMB Circular A-21](#).

A copy of the final negotiation agreement between the cognizant federal agency and the institution should be available for inspection. A summary explanation of any differences between the proposal and approved rates should accompany the agreement copy.

Indirect Cost To Be Included In Federal Grant Requests

The chief fiscal officer will be responsible for assuring that full indirect costs are claimed on each federal grant or contract application, except those specifically excluded by the Office of State Budget and Management. Requests for exemptions should be communicated in writing through department fiscal officers. Exemptions to claiming indirect costs in grant applications will be considered and granted by OSBM on a case-by-case basis if either of the following circumstances can be demonstrated in writing by an agency:

- Federal statutory or administrative restrictions or prohibitions of indirect costs claims.
- Extraordinary circumstances exist that may jeopardize the institutions' best interest in negotiating for and receiving a federal grant.

All exemptions granted will be available for inspection including those cases where indirect costs are formally foregone in the grant or contract application as a means of meeting cost sharing or matching requirements.

Budgeting Indirect Costs

All indirect costs (or overhead receipts) should be deposited in an appropriate state budget code, and will be reverted to the general or highway fund unless OSBM grants the spending approval.

Budget Procedures for Handling Transfers Between Block Grants

Where federal block grants allow for the transfer of funds to other block grants, the procedures for transferring funds will be as follows:

- The need for additional funds must be established by the appropriate department secretary, supported by an analysis of that need and the additional cost associated with it. Based upon the need for additional funds, the secretary will request of the Governor, as Director of the Budget, the transfer of funds from other block grants.

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- Department secretaries will determine and report to the Governor if excess funds are available for transfer to other block grants. An analysis should accompany the report explaining why excess funds are available and why other related programs within the block grant do not require additional funds.
- The Governor will determine the need for the transfer of funds between block grants based on reports of additional needs and reports of excess funds.

Appropriate budget procedures will be used to transfer the funds within a department or between departments.

Intra State and Non-state Funds

Any department subject to the provisions of the North Carolina Executive Budget Act receiving funds directly from a state grant from another division or department or from non-state funding will budget those funds to the appropriate general, special, or other funds budget code. All recurring or otherwise anticipated funding shall be fully reflected in these operating codes for the regular biennial budget. Any changes or receipts of unanticipated funds during the biennium shall be processed through the budget revision (BD 606) process and comply with applicable laws pertaining to the budgeting of unanticipated receipts. All funds shall be budgeted and accounted for in a manner that will provide clear and complete information and accountability on a state fiscal year basis.

Applications for Intrastate and Non-state Funds

State departments must notify the Governor, through OSBM, when submitting grant requests to federal organizations when such grants may impose upon the State a substantial obligation now or in the future. This notification is not required for continuation project grants and formula grants that are included in the department's certified budget, or for interdepartmental grants involving the transfer of funds between agencies within the same department.

Indirect Costs

Procedures described for federal funds are applicable for intrastate and non-state funds that are eligible for indirect cost.

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APPENDIX B

**Statewide Central Services Cost Allocations
Fiscal Year 2006**

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ORIGINAL



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

December 27, 2005

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

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

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, 2006. 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, 2006 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, 2005. 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.

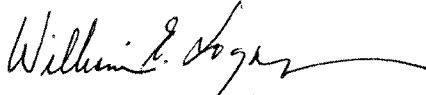
Our review of Section II-Billed Services, disclosed that Information Technology transferred funds totaling \$9.7 million to the State's General Fund during FY2004. OMB Circular A-87 does not allow states to transfer revenue out of an internal service fund for other uses without refunding the Federal 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 \$14,282,627 and \$37,196,984 for the fiscal year ending June 30, 2003 and 2004, respectively.

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.

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,

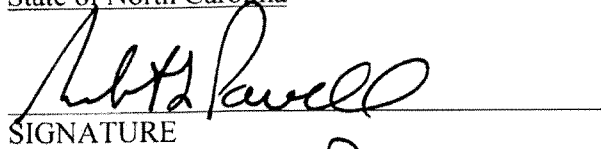


William G. Logan, Director
Mid-Atlantic Field Office
Division of Cost Allocation

Enclosures

CONCURRENCE:

State of North Carolina


SIGNATURE

ROBERT L. POWELL
NAME

STATE CONTROLLER
TITLE

1/10/06
DATE

STATE AND LOCAL GOVERNMENT COST ALLOCATION AGREEMENT

EIN: #1561310675

Date: December 27, 2005

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

FILING REF.: The Preceding
Agreement was dated
July 26, 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, 2006 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, 2006 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.

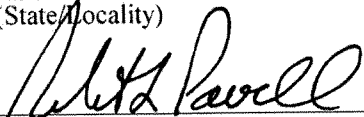
- C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the 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 Statewide IT Infrastructure Study we cannot approve the FY2004 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/Localty)



(Signature)

ROBERT L. POWELL

(Name)

STATE CONTROLLER

(Title)

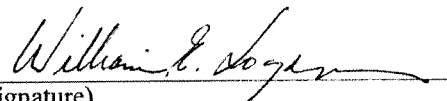
1/10/06

(Date)

BY THE COGNIZANT AGENCY ON BEHALF
OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

(Agency)



(Signature)

William G. Logan

(Name)

Director, Mid-Atlantic Field Office
Division of Cost Allocation

(Title)

December 27, 2005

(Date)

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

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2006

Schedule A

	Intergovernmental Relations	State Personnel	State Property Office	Controller's Office	Governor's Office	State Budget Office
Administration	\$ (24,075)	\$ 13,036	\$ 42,562	\$ 2,577	\$ (2,887)	\$ 21,947
Governor	\$ -	\$ 4,368	\$ 110	\$ 9,893	\$ 142	\$ 14,215
Treasurer	\$ -	\$ (388)	\$ -	\$ 3,553	\$ 218	\$ -
Insurance	\$ -	\$ 22,991	\$ -	\$ 12,151	\$ 776	\$ -
Commerce	\$ 1,107	\$ 18,614	\$ 31,982	\$ 75,963	\$ (4,499)	\$ 169,845
Cultural Resources	\$ (5,698)	\$ 59,160	\$ 9,590	\$ 50,430	\$ (5,448)	\$ 65,353
Justice	\$ -	\$ 42,085	\$ 3,917	\$ 81,555	\$ (4,525)	\$ 52,159
General Assembly	\$ -	\$ -	\$ 3,553	\$ 16,859	\$ -	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ -	\$ -	\$ -	\$ 491,606	\$ -	\$ 78,310
Lt. Governor	\$ -	\$ 355	\$ -	\$ 1,318	\$ (67)	\$ 10,610
Secretary of State	\$ -	\$ 9,898	\$ -	\$ 13,884	\$ (1,020)	\$ 12,356
Public Instruction	\$ (9,179)	\$ 28,195	\$ -	\$ 356,062	\$ (2,854)	\$ 297,171
Agriculture	\$ 3,486	\$ 72,466	\$ 32,645	\$ 227,682	\$ (8,117)	\$ 87,433
Labor	\$ -	\$ 27,068	\$ -	\$ 32,413	\$ (2,445)	\$ 66,024
Transportation	\$ 2,515	\$ 670,169	\$ 62,190	\$ 161	\$ (87,704)	\$ 131,654
Environment/Natural Resources	\$ (9,291)	\$ 220,378	\$ 214,659	\$ 519,950	\$ (20,436)	\$ 391,609
Wildlife Resources	\$ -	\$ 22,558	\$ 69,811	\$ 82,521	\$ (3,193)	\$ 16,760
Correction	\$ (72)	\$ 1,185,490	\$ 111,608	\$ 2,263,827	\$ (105,900)	\$ 211,979
Employment Security Comm	\$ -	\$ 23,921	\$ 2,794	\$ 48,677	\$ (20,645)	\$ 652
Revenue	\$ -	\$ 62,984	\$ -	\$ 84,058	\$ (9,199)	\$ 9,942
Crime Control/Public Safety	\$ 1,689	\$ 198,090	\$ 25,555	\$ 254,701	\$ (11,628)	\$ 37,771
DHHS Admin	\$ (4,111)	\$ 32,468	\$ 791	\$ 7,518	\$ (3,717)	\$ 125,453
DHHS Aging	\$ -	\$ 5,217	\$ -	\$ 3,264	\$ (88)	\$ 8,027
DHHS Disability Determination	\$ -	\$ 35,029	\$ -	\$ 39,001	\$ (3,628)	\$ (1,513)
DHHS Mental Health	\$ -	\$ 322,179	\$ 5,194	\$ 640,067	\$ (1,860)	\$ 221,254
DHHS Social Services	\$ -	\$ 453,229	\$ -	\$ 449,205	\$ (4,819)	\$ 27,850
DHHS Medical Assistance	\$ -	\$ 20,801	\$ -	\$ 21,857	\$ (1,846)	\$ 18,238
DHHS Blind Services	\$ -	\$ 18,178	\$ 35	\$ 33,710	\$ (1,392)	\$ 9,942
DHHS Facility Services	\$ -	\$ 24,291	\$ 1,394	\$ 23,830	\$ (2,201)	\$ 90,596
DHHS ARC Black Mountain	\$ -	\$ 8,907	\$ -	\$ 5,031	\$ (695)	\$ -
DHHS ARC Butner	\$ -	\$ 2,280	\$ -	\$ 3,597	\$ (177)	\$ 8,979
DHHS ARC Greenville	\$ -	\$ 5,043	\$ -	\$ 5,031	\$ (806)	\$ -
DHHS Special Care	\$ -	\$ 20,295	\$ -	\$ 13,973	\$ (1,990)	\$ -
DHHS Black Mountain	\$ -	\$ 27,786	\$ -	\$ 17,700	\$ (2,409)	\$ (1,082)
DHHS Deaf School	\$ -	\$ 14,225	\$ 9,400	\$ 27,868	\$ (3,476)	\$ 2,755
DHHS Gov Morehead	\$ -	\$ 6,388	\$ 3,304	\$ -	\$ (1,111)	\$ -
DHHS Dix Hospital	\$ -	\$ 46,895	\$ 13,831	\$ 56,264	\$ (8,649)	\$ -
DHHS Broughton Hospital	\$ -	\$ 59,873	\$ 11,857	\$ 53,842	\$ (7,881)	\$ -
DHHS Cherry Hospital	\$ -	\$ 53,791	\$ 8,847	\$ 53,022	\$ (7,997)	\$ (1,040)
DHHS Umstead Hospital	\$ -	\$ 51,519	\$ 12,240	\$ 53,366	\$ (8,566)	\$ 1,839
DHHS W. Carolina	\$ -	\$ 60,755	\$ 4,562	\$ 40,361	\$ (5,635)	\$ (1,227)
DHHS O'Berry	\$ -	\$ 58,879	\$ 4,613	\$ 40,802	\$ (6,068)	\$ -
DHHS Murdoch	\$ -	\$ 109,389	\$ 6,635	\$ 63,903	\$ (8,899)	\$ (645)
DHHS Caswell	\$ -	\$ 113,096	\$ 8,654	\$ 68,027	\$ (9,165)	\$ (1,356)
DHHS Vocational Rehab	\$ -	\$ 62,532	\$ 623	\$ 68,807	\$ (5,927)	\$ 33,263
DHHS Youth Services	\$ -	\$ -	\$ -	\$ 58,191	\$ -	\$ -
DHHS Child Development	\$ -	\$ 17,387	\$ -	\$ 14,276	\$ (1,408)	\$ 19,079
DHHS Health Services	\$ -	\$ 428,093	\$ 175	\$ 401,227	\$ (8,101)	\$ 239,891
DHHS Educ Services	\$ -	\$ 858	\$ -	\$ 23,387	\$ 29	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2006

Schedule A

	Intergovernmental Relations	State Personnel	State Property Office	Controller's Office	Governor's Office	State Budget Office
UNC Administration	\$ -	\$ 17,347	\$ 2,142	\$ -	\$ (2,388)	\$ 45,803
UNC Chapel Hill	\$ -	\$ 343,705	\$ 111,667	\$ -	\$ (49,311)	\$ 19,505
UNC Greensboro	\$ -	\$ 68,708	\$ 35,356	\$ -	\$ (7,011)	\$ 4,527
UNC Charlotte	\$ -	\$ 76,763	\$ 30,801	\$ -	\$ (6,295)	\$ (9,053)
UNC Asheville	\$ -	\$ 22,517	\$ 10,597	\$ 28,723	\$ (1,881)	\$ (15,361)
UNC Wilmington	\$ -	\$ 55,403	\$ 18,001	\$ -	\$ (4,095)	\$ 7,691
Appalachian State	\$ -	\$ 73,137	\$ 33,619	\$ -	\$ (7,118)	\$ 63,267
Winston Salem State	\$ -	\$ 18,497	\$ 11,631	\$ 36,867	\$ (2,204)	\$ 16,821
Pembroke State	\$ -	\$ 22,173	\$ 7,935	\$ 37,936	\$ (1,588)	\$ 1,160
North Carolina State	\$ -	\$ 203,212	\$ 103,853	\$ -	\$ (25,880)	\$ 71,208
School of Arts	\$ -	\$ 13,187	\$ 7,619	\$ 20,597	\$ (1,005)	\$ 9,162
N.C. A&T University	\$ -	\$ 51,581	\$ 24,661	\$ 78,855	\$ (4,502)	\$ 22,427
Elizabeth City State	\$ -	\$ 17,017	\$ 9,624	\$ 26,730	\$ (1,652)	\$ 21,985
N.C. Central University	\$ -	\$ 2,429	\$ 20,276	\$ 50,818	\$ (6,681)	\$ 11,308
Fayetteville State	\$ -	\$ 22,429	\$ 11,135	\$ 32,873	\$ (2,261)	\$ 224,491
W. Carolina University	\$ -	\$ 43,454	\$ 24,317	\$ 67,286	\$ (3,950)	\$ 12,549
E. Carolina University	\$ -	\$ 163,364	\$ 46,381	\$ -	\$ (17,508)	\$ 40,838
Community Colleges	\$ 286	\$ 9,899	\$ 545	\$ 20,334	\$ (976)	\$ 30,892
N.C. Memorial Hospital	\$ -	\$ -	\$ 16,367	\$ 621	\$ -	\$ 2,193
School of Science/Math	\$ -	\$ 6,411	\$ 4,823	\$ 14,424	\$ (591)	\$ 48,759
N.C. Housing Finance Agency	\$ -	\$ 6,518	\$ -	\$ 6,739	\$ 211	\$ 6,485
D.O.C. ITS	\$ -	\$ 23,010	\$ 1,023	\$ 184,677	\$ (2,380)	\$ -
Juvenile Justice	\$ -	\$ 96,709	\$ 12,120	\$ 116,814	\$ (12,788)	\$ 60,157
All Other	\$ -	\$ 4,199	\$ 1,617	\$ (20,334)	\$ (463)	\$ 72,139
TOTAL:	\$ (43,343)	\$ 6,102,490	\$ 1,249,241	\$ 7,620,928	\$ (560,230)	\$ 3,245,046

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2006

Schedule A

	Retirement	Auditor	Archives Records	State Health Benefits	Attorney General	Purchasing
Administration	\$ -	\$ 169,702	\$ 17,147	\$ 1,108	\$ -	\$ -
Governor	\$ 108	\$ 9,750	\$ 13,040	\$ 134	\$ -	\$ -
Treasurer	\$ 179	\$ 119,110	\$ -	\$ 206	\$ -	\$ -
Insurance	\$ 578	\$ -	\$ -	\$ 737	\$ -	\$ 2,923
Commerce	\$ 1,255	\$ 58,561	\$ 139,722	\$ 2,446	\$ -	\$ 55,685
Cultural Resources	\$ 794	\$ 7,937	\$ 21,471	\$ 2,429	\$ -	\$ 2,526
Justice	\$ 1,022	\$ -	\$ (36,834)	\$ 2,505	\$ -	\$ 78,892
General Assembly	\$ 956	\$ 357	\$ 2,762	\$ -	\$ -	\$ 2,297
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 8,979	\$ 755,650	\$ 2,746	\$ -	\$ -	\$ (34,826)
Lt. Governor	\$ 11	\$ -	\$ 3,342	\$ 28	\$ -	\$ -
Secretary of State	\$ 275	\$ 12,514	\$ 12,304	\$ 567	\$ -	\$ 6,186
Public Instruction	\$ 880	\$ 133,019	\$ 12,576	\$ 1,620	\$ -	\$ 56,284
Agriculture	\$ 2,072	\$ 51,574	\$ 16,870	\$ 4,334	\$ -	\$ 130,371
Labor	\$ 737	\$ -	\$ 2,858	\$ 1,481	\$ 587,774	\$ (2,074)
Transportation	\$ 23,837	\$ 324,038	\$ 109,725	\$ 44,712	\$ 72,269	\$ 335,565
Environmen/Natural Resources	\$ 6,427	\$ 112,166	\$ (5,550)	\$ 12,155	\$ -	\$ 137,346
Wildlife Resources	\$ 1,143	\$ -	\$ 794	\$ 2,100	\$ -	\$ 77,538
Correction	\$ 35,135	\$ 1,901	\$ 354,007	\$ 64,651	\$ 571,839	\$ 506,023
Employment Security Comm	\$ 2,861	\$ 105,306	\$ 13,880	\$ 5,542	\$ -	\$ 1,403
Revenue	\$ 2,434	\$ 154,335	\$ 371,015	\$ 4,517	\$ 177,317	\$ 11,534
Crime Control/Public Safety	\$ 5,394	\$ 7,245	\$ 11,418	\$ 9,611	\$ -	\$ 134,424
DHHS Admin	\$ 1,248	\$ 139,699	\$ 427	\$ 2,144	\$ 34,671	\$ 248,883
DHHS Aging	\$ -	\$ 282	\$ 128	\$ 213	\$ 3,728	\$ -
DHHS Disability Determination	\$ 1,053	\$ -	\$ -	\$ 2,006	\$ -	\$ -
DHHS Mental Health	\$ 382	\$ 53,044	\$ 174,543	\$ 1,896	\$ 69,320	\$ -
DHHS Social Services	\$ 1,101	\$ 31,661	\$ 13,665	\$ 2,240	\$ 329,741	\$ -
DHHS Medical Assistance	\$ 618	\$ 66,639	\$ 28,014	\$ 1,131	\$ 149,102	\$ -
DHHS Blind Services	\$ 583	\$ 3,773	\$ 3,310	\$ 946	\$ -	\$ -
DHHS Facility Services	\$ 728	\$ 53,952	\$ 18,438	\$ 1,329	\$ 221,297	\$ -
DHHS ARC Black Mountain	\$ 202	\$ -	\$ -	\$ 467	\$ -	\$ 817
DHHS ARC Butner	\$ -	\$ 276	\$ -	\$ 119	\$ -	\$ -
DHHS ARC Greenville	\$ 154	\$ -	\$ -	\$ 345	\$ -	\$ (1,003)
DHHS Special Care	\$ 532	\$ -	\$ -	\$ 1,146	\$ -	\$ (3,875)
DHHS Black Mountain	\$ 793	\$ -	\$ -	\$ 1,501	\$ -	\$ 11,064
DHHS Deaf School	\$ 724	\$ -	\$ (821)	\$ 1,228	\$ -	\$ 817
DHHS Gov Morehead	\$ 174	\$ -	\$ -	\$ 461	\$ -	\$ (1,003)
DHHS Dix Hospital	\$ 1,885	\$ 951	\$ -	\$ 3,445	\$ 23,571	\$ 13,329
DHHS Broughton Hospital	\$ 1,683	\$ -	\$ -	\$ 3,760	\$ (6,774)	\$ 9,314
DHHS Cherry Hospital	\$ 1,571	\$ -	\$ -	\$ 3,566	\$ 21,167	\$ 4,039
DHHS Umstead Hospital	\$ 1,677	\$ -	\$ -	\$ 3,548	\$ 23,585	\$ 11,954
DHHS W. Carolina	\$ 1,560	\$ -	\$ -	\$ 3,356	\$ -	\$ 6,046
DHHS O'Berry	\$ 1,718	\$ -	\$ -	\$ 3,413	\$ -	\$ 1,774
DHHS Murdoch	\$ 2,889	\$ -	\$ -	\$ 5,791	\$ -	\$ 3,782
DHHS Caswell	\$ 2,901	\$ -	\$ -	\$ 5,979	\$ -	\$ 15,220
DHHS Vocational Rehab	\$ 1,716	\$ 4,424	\$ 1,629	\$ 3,474	\$ 115,149	\$ -
DHHS Youth Services	\$ 12	\$ 297	\$ (2,209)	\$ -	\$ -	\$ -
DHHS Child Development	\$ 473	\$ 4,293	\$ (620)	\$ 919	\$ 200,107	\$ -
DHHS Health Services	\$ 3,070	\$ 8,886	\$ 230,388	\$ 5,775	\$ 200,435	\$ 35,948
DHHS Educ Services	\$ -	\$ -	\$ 1,280	\$ 27	\$ -	\$ -

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2006

Schedule A

	Retirement	Auditor	Archives Records	State Health Benefits	Attorney General	Purchasing
UNC Administration	\$ 84	\$ 1,189	\$ 1,959	\$ 1,111	\$ -	\$ (33,841)
UNC Chapel Hill	\$ 26,001	\$ 341,436	\$ 9	\$ 22,368	\$ -	\$ (11,009)
UNC Greensboro	\$ 5,259	\$ 75,411	\$ 1,477	\$ 3,916	\$ -	\$ 10,288
UNC Charlotte	\$ 5,719	\$ 91,815	\$ 1,485	\$ 4,136	\$ -	\$ 32,298
UNC Asheville	\$ 1,508	\$ 69,450	\$ 98	\$ 1,201	\$ -	\$ 7,367
UNC Wilmington	\$ 3,662	\$ 66,051	\$ 1,157	\$ 2,913	\$ -	\$ (1,162)
Appalachian State	\$ 5,412	\$ 151,595	\$ 551	\$ 4,100	\$ -	\$ 8,471
Winston Salem State	\$ 1,424	\$ 92,903	\$ 4	\$ 1,116	\$ -	\$ 9,042
Pembroke State	\$ 1,611	\$ 75,388	\$ -	\$ 1,132	\$ -	\$ 4,293
North Carolina State	\$ 16,730	\$ 324,132	\$ 1,453	\$ 12,646	\$ -	\$ 39,834
School of Arts	\$ 914	\$ 108,239	\$ -	\$ 687	\$ -	\$ 9,013
N.C. A&T University	\$ 3,312	\$ 93,392	\$ -	\$ 2,790	\$ -	\$ 6,536
Elizabeth City State	\$ 994	\$ 112,441	\$ -	\$ 953	\$ -	\$ 13,468
N.C. Central University	\$ 1,898	\$ 194,120	\$ -	\$ 1,631	\$ -	\$ 30,442
Fayetteville State	\$ 1,484	\$ 124,227	\$ -	\$ 1,285	\$ -	\$ 9,975
W. Carolina University	\$ 2,843	\$ 89,855	\$ 171	\$ 2,382	\$ -	\$ 13,622
E. Carolina University	\$ 10,782	\$ 160,274	\$ 1,811	\$ 9,533	\$ -	\$ 23,471
Community Colleges	\$ 244	\$ -	\$ 3,941	\$ 558	\$ -	\$ 202,849
N.C. Memorial Hospital	\$ 10,907	\$ 228,197	\$ -	\$ -	\$ (316,398)	\$ (1,550)
School of Science/Math	\$ 346	\$ 3,745	\$ -	\$ 354	\$ -	\$ (3,946)
N.C. Housing Finance Agency	\$ 144	\$ -	\$ -	\$ 200	\$ -	\$ -
D.O.C. ITS	\$ 719	\$ 234	\$ -	\$ 1,379	\$ -	\$ 126,251
Juvenile Justice	\$ 2,976	\$ 13,436	\$ 28,256	\$ 6,086	\$ -	\$ (9,249)
All Other	\$ 298,184	\$ 3,871,064	\$ 47,706	\$ 246	\$ 8,808,024	\$ 370,535
TOTAL:	\$ 527,681	\$ 8,679,936	\$ 1,621,543	\$ 303,831	\$ 11,285,924	\$ 2,716,201

NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2006

Schedule A

	Building Costs	Administrative Hearings	Schedule of Section II Over/Under	Total Fixed 2006 Costs
Administration	\$ 645,346	\$ -	\$ 140,712	\$ 1,027,175
Governor	\$ 448,075	\$ -	\$ 896,373	\$ 1,396,208
Treasurer	\$ -	\$ -	\$ 1,740	\$ 124,618
Insurance	\$ -	\$ -	\$ 264	\$ 40,420
Commerce	\$ (26,413)	\$ (2,234)	\$ 2,629	\$ 524,663
Cultural Resources	\$ 4,994,144	\$ -	\$ 1,475	\$ 5,204,163
Justice	\$ 1,348,575	\$ 49,238	\$ 8,646	\$ 1,627,235
General Assembly	\$ 672,698	\$ -	\$ 104,903	\$ 804,385
Judicial	\$ 602,065	\$ -	\$ 2	\$ 602,067
Admin Office of the Courts	\$ 62,383	\$ -	\$ 13,308	\$ 1,378,156
Lt. Governor	\$ 10,668	\$ -	\$ 2,698	\$ 28,963
Secretary of State	\$ 137,864	\$ 6,238	\$ 267	\$ 211,333
Public Instruction	\$ 2,060,133	\$ 83,529	\$ 67,138	\$ 3,084,574
Agriculture	\$ 2,002,103	\$ 590	\$ 75,734	\$ 2,699,243
Labor	\$ (219,950)	\$ (1,380)	\$ 106	\$ 492,612
Transportation	\$ 617,396	\$ 2,955	\$ 410,278	\$ 2,719,760
Environment/Natural Resources	\$ 1,687,674	\$ 305,724	\$ 76,741	\$ 3,649,552
Wildlife Resources	\$ 128,286	\$ -	\$ 73,576	\$ 471,894
Correction	\$ 269,046	\$ (1,117)	\$ 78,221	\$ 5,546,638
Employment Security Comm	\$ 125,683	\$ -	\$ 9,015	\$ 319,089
Revenue	\$ 3,252,795	\$ 853	\$ 64,808	\$ 4,187,393
Crime Control/Public Safety	\$ 1,106,515	\$ 19,632	\$ 135,852	\$ 1,936,269
DHHS Admin	\$ 130,181	\$ 401,661	\$ 10,773	\$ 1,128,089
DHHS Aging	\$ -	\$ -	\$ 73	\$ 20,844
DHHS Disability Determination	\$ -	\$ -	\$ 20	\$ 71,968
DHHS Mental Health	\$ 214,101	\$ -	\$ 877	\$ 1,700,997
DHHS Social Services	\$ 370,889	\$ 341,494	\$ 8,583	\$ 2,024,839
DHHS Medical Assistance	\$ -	\$ -	\$ 5,019	\$ 309,573
DHHS Blind Services	\$ 169,383	\$ -	\$ 2,282	\$ 240,750
DHHS Facility Services	\$ -	\$ -	\$ 1,098	\$ 434,752
DHHS ARC Black Mountain	\$ -	\$ -	\$ 101	\$ 14,830
DHHS ARC Butner	\$ -	\$ -	\$ 347	\$ 15,421
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ 8,764
DHHS Special Care	\$ -	\$ -	\$ 376	\$ 30,457
DHHS Black Mountain	\$ -	\$ -	\$ 20	\$ 55,373
DHHS Deaf School	\$ 4,564	\$ -	\$ 588	\$ 57,872
DHHS Gov Morehead	\$ -	\$ -	\$ 103	\$ 8,316
DHHS Dix Hospital	\$ -	\$ -	\$ 1,358	\$ 152,880
DHHS Broughton Hospital	\$ -	\$ -	\$ 781	\$ 126,455
DHHS Cherry Hospital	\$ -	\$ -	\$ 555	\$ 137,521
DHHS Umstead Hospital	\$ -	\$ -	\$ 909	\$ 152,071
DHHS W. Carolina	\$ -	\$ -	\$ 536	\$ 110,314
DHHS O'Berry	\$ -	\$ -	\$ 276	\$ 105,407
DHHS Murdoch	\$ -	\$ -	\$ 734	\$ 183,579
DHHS Caswell	\$ -	\$ -	\$ 773	\$ 204,129
DHHS Vocational Rehab	\$ -	\$ -	\$ 5,138	\$ 290,828
DHHS Youth Services	\$ -	\$ -	\$ 1,326	\$ 57,617
DHHS Child Development	\$ -	\$ -	\$ 57,485	\$ 311,991
DHHS Health Services	\$ 1,037,521	\$ -	\$ 15,660	\$ 2,598,968
DHHS Educ Services	\$ -	\$ -	\$ 286,444	\$ 312,025

**NORTH CAROLINA STATE-WIDE COSTS
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2006**

Schedule A

	Building Costs	Administrative Hearings	Schedule of Section II Over/Under	Total Fixed 2006 Costs
UNC Administration	\$ 18,665	\$ 219,167	\$ 286,444	\$ 557,682
UNC Chapel Hill	\$ -	\$ -	\$ 2,508	\$ 806,879
UNC Greensboro	\$ -	\$ -	\$ 6,077	\$ 204,008
UNC Charlotte	\$ -	\$ -	\$ 1,211	\$ 228,880
UNC Asheville	\$ -	\$ -	\$ 7,547	\$ 131,766
UNC Wilmington	\$ -	\$ -	\$ 7,835	\$ 157,456
Appalachian State	\$ -	\$ -	\$ 330	\$ 333,364
Winston Salem State	\$ -	\$ -	\$ 792	\$ 186,893
Pembroke State	\$ -	\$ -	\$ 52,616	\$ 202,656
North Carolina State	\$ -	\$ -	\$ 1,267	\$ 748,455
School of Arts	\$ -	\$ -	\$ 3,303	\$ 171,716
N.C. A&T University	\$ -	\$ -	\$ 1,575	\$ 280,627
Elizabeth City State	\$ -	\$ -	\$ 853	\$ 202,413
N.C. Central University	\$ -	\$ -	\$ 1,840	\$ 308,081
Fayetteville State	\$ -	\$ -	\$ 1,438	\$ 427,076
W. Carolina University	\$ -	\$ -	\$ 19,421	\$ 271,950
E. Carolina University	\$ -	\$ -	\$ 5,211	\$ 444,157
Community Colleges	\$ 454,221	\$ -	\$ 6,188	\$ 728,981
N.C. Memorial Hospital	\$ -	\$ -	\$ 225	\$ (59,438)
School of Science/Math	\$ -	\$ -	\$ 31	\$ 74,356
N.C. Housing Finance Agency	\$ -	\$ -	\$ 5,365	\$ 25,662
D.O.C. ITS	\$ 114,262	\$ -	\$ 2,809	\$ 451,984
Juvenile Justice	\$ -	\$ -	\$ 1,006,228	\$ 1,320,745
All Other	\$ 2,130,218	\$ 508,912	\$ -	\$ 16,092,047
TOTAL:	\$ 24,569,091	\$ 1,935,262	\$ 3,701,650	\$ 72,955,251

State of North Carolina
 FY 2003/2004
 University Interest

	TOTAL DEBT	INTEREST PAID	CC	NCSM	UNC CH Hlth	UNC CH	NCSU	UNC G
	ISSUED		40070	40069	40072	40073	40074	40075
BOND ISSUE	268,000,000	10,930,000	1,957,893	1,276,615	14,244,577	24,290,311	16,042,264	23,555,044
%			0.7306%	0.4763%	5.3151%	9.0635%	5.9859%	8.7892%
Allocated Int.			79,850	52,065	580,945	990,646	654,261	960,659
	64190	10,524,000	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
%								
Allocated Int.								
Variable Rate	355,000,000	3,252,893	34,598,467	1,394,734	24,931,308	20,684,002	31,353,122	20,063,922
%			9.7460%	0.3929%	7.0229%	5.8265%	8.8319%	5.6518%
Allocated Int.			317,028	12,780	228,448	189,529	287,291	183,847
	64134	14,925,000	50,332,474	1,170,828	21,549,665	23,140,406	56,605,223	9,051,471
%			15.7289%	0.3659%	6.7343%	7.2314%	17.6891%	2.8286%
Allocated Int.			2,347,538	54,608	1,005,090	1,079,283	2,640,103	422,166
	64135	13,248,562	30,667,526	1,077,064	16,609,199	23,742,432	51,939,522	8,047,539
%			10.8268%	0.3802%	5.8637%	8.3620%	18.3367%	2.8411%
Allocated Int.			1,434,399	50,377	776,855	1,110,494	2,429,344	376,404
FY Interest Paid			\$4,178,815	\$169,830	\$2,591,337	\$3,369,952	\$6,011,000	\$1,943,077

Exhibit A

State of North Carolina
 FY 2003/2004
 University Interest

	UNC C	UNC A	UNC W	WCU	ASU	UNC P	WSSU	ECSU
	40076	40077	40078	40079	40080	40081	40082	40083
BOND ISSUE	16,417,638	1,772,631	2,712,252	5,450,046	6,248,406	1,458,363	5,744,865	2,104,001
%	6.1260%	0.6614%	1.0120%	2.0336%	2.3315%	0.5442%	2.1436%	0.7851%
Allocated Int.	669,570	72,294	110,615	222,272	254,832	59,477	234,296	85,809
64190							645,033	-
%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3156%	0.0000%
Allocated Int.	-	-	-	-	-	-	33,211	-
Variable Rate	18,764,942	3,022,109	6,621,786	12,957,497	8,003,962	1,565,562	6,788,939	2,577,376
%	5.2859%	0.8513%	1.8653%	3.6500%	2.2546%	0.4410%	1.9124%	0.7260%
Allocated Int.	171,945	27,692	60,676	118,731	73,341	14,345	62,208	23,617
64134	26,723,393	4,542,273	11,162,974	10,757,733	7,979,422	5,563,751	4,465,384	5,396,223
%	8.3511%	1.4195%	3.4884%	3.3618%	2.4936%	1.7387%	1.3954%	1.6863%
Allocated Int.	1,246,396	211,854	520,648	501,747	372,165	259,497	208,268	251,683
64135	32,122,183	5,417,191	7,153,596	17,225,476	9,819,777	11,763,634	5,625,187	10,568,582
%	11.3404%	1.9125%	2.5255%	6.0813%	3.4668%	4.1530%	1.9859%	3.7311%
Allocated Int.	1,502,437	253,376	334,592	805,680	459,296	550,215	263,104	494,320
FY Interest Paid	\$3,590,347	\$565,216	\$1,026,531	\$1,648,430	\$1,159,635	\$883,535	\$801,087	\$655,428

State of North Carolina
 FY 2003/2004
 University Interest

	FSU 40084	NCCU 40085	ECU 40086	NCA&T 40087	NCSA 40088	UNC GA 40089	UNC A Arb 40090	University Total
BOND ISSUE								
64187	581,341	3,074,608	29,531,846	21,639,371	6,015,371	18,868,930	571,518	203,557,893
%	0.2169%	1.1472%	11.0193%	8.0744%	2.2445%	7.0406%	0.2133%	75.954%
Allocated Int.	23,709	125,394	1,204,414	882,531	245,328	769,543	23,309	8,301,820
64190	676,040	594,758	27,899	661,012	263,991	1,135,884	-	4,004,616
%	0.3307%	0.2910%	0.0136%	0.3234%	0.1292%	0.5557%	0.0000%	1.959%
Allocated Int.	34,807	30,622	1,436	34,034	13,592	58,484	-	206,187
Variable Rate	1,596,211	7,578,466	22,850,154	11,865,853	9,906,407	11,427,148	416,809	258,968,774
%	0.4496%	2.1348%	6.4367%	3.3425%	2.7905%	3.2189%	0.1174%	72.949%
Allocated Int.	14,626	69,442	209,378	108,728	90,773	104,708	3,819	2,372,951
64134	2,199,626	5,369,490	22,407,294	9,951,660	7,573,082	3,712,276	252,243	289,906,892
%	0.6874%	1.6780%	7.0023%	3.1099%	2.3666%	1.1601%	0.0788%	90.596%
Allocated Int.	102,592	250,436	1,045,090	464,152	353,213	173,143	11,765	13,521,439
64135	1,041,690	10,169,318	12,154,315	11,960,598	4,272,163	962,997	1,208,996	273,548,986
%	0.3678%	3.5902%	4.2909%	4.2226%	1.5082%	0.3400%	0.4268%	96.573%
Allocated Int.	48,723	475,645	568,488	559,428	199,820	45,042	56,548	12,794,587
FY Interest Paid	\$224,457	\$951,539	\$3,028,807	\$2,048,872	\$902,727	\$1,150,919	\$95,440	\$37,196,984

State of North Carolina
 FY 2002/2003
 University Interest

	TOTAL DEBT	INTEREST PAID	CC	NCSSM	UNC CH Hlth	UNC CH	NCSU	UNC G	UNC C
	ISSUED		40070	40069	40072	40073	40074	40075	40076
BOND ISSUE	268,000,000	14,450,000	1,957,893	1,276,615	14,244,577	24,290,311	16,042,264	23,555,044	16,417,638
%			0.7306%	0.4763%	5.3151%	9.0635%	5.9859%	8.7892%	6.1260%
Allocated Int.			105,565	68,832	768,038	1,309,683	864,965	1,270,039	885,205
	64190	10,738,000	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
%									
Allocated Int.									
Variable Rate	355,000,000	4,245,204	34,598,467	1,394,734	24,931,308	20,684,002	31,353,122	20,063,922	18,764,942
%			9.7460%	0.3929%	7.0229%	5.8265%	8.8319%	5.6518%	5.2859%
Allocated Int.			413,740	16,679	298,137	247,346	374,931	239,931	224,397
FY Interest Paid			\$519,305	\$85,511	\$1,066,174	\$1,557,029	\$1,239,896	\$1,509,970	\$1,109,602

Exhibit A

State of North Carolina
 FY 2002/2003
 University Interest

	UNC A 40077	UNC W 40078	WCU 40079	ASU 40080	UNC P 40081	WSSU 40082	ECSU 40083	FSU 40084	NCCU 40085	ECU 40086
BOND ISSUE	1,772,631	2,712,252	5,450,046	6,248,406	1,458,363	5,744,865	2,104,001	581,341	3,074,608	29,531,846
%	0.6614%	1.0120%	2.0336%	2.3315%	0.5442%	2.1436%	0.7851%	0.2169%	1.1472%	11.0193%
Allocated Int.	95,577	146,239	293,855	336,901	78,632	309,751	113,443	31,345	165,776	1,592,295
	64190					645,033		676,040	594,758	27,899
%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3156%	0.0000%	0.3307%	0.2910%	0.0136%
Allocated Int.						33,886		35,515	31,245	1,466
Variable Rate	3,022,109	6,621,786	12,957,497	8,003,962	1,565,562	6,788,939	2,577,376	1,596,211	7,578,466	22,850,154
%	0.8513%	1.8653%	3.6500%	2.2546%	0.4410%	1.9124%	0.7260%	0.4496%	2.1348%	6.4367%
Allocated Int.	36,139	79,185	154,950	95,714	18,721	81,184	30,821	19,088	90,626	273,249
FY Interest Paid	\$131,716	\$225,424	\$448,805	\$432,615	\$97,353	\$424,822	\$144,264	\$85,948	\$287,647	\$1,867,011

State of North Carolina
 FY 2002/2003
 University Interest

	NCA&T 40087	NCSA 40088	UNC GA 40089	UNC A 40090	Arb 40090	Total
BOND ISSUE	21,639,371	6,015,371	18,868,930	571,518	203,557,893	203,557,893
%	8.0744%	2.2445%	7.0406%	0.2133%	75.954%	75.954%
Allocated Int.	1,166,750	324,336	1,017,373	30,815	10,975,416	10,975,416
64190	661,012	263,991	1,135,884	-	4,004,616	4,004,616
%	0.3234%	0.1292%	0.5557%	0.0000%	1.959%	1.959%
Allocated Int.	34,726	13,869	59,673	-	210,379	210,379
Variable Rate	11,865,853	9,906,407	11,427,148	416,809	258,968,774	258,968,774
%	3.3425%	2.7905%	3.2189%	0.1174%	72.949%	72.949%
Allocated Int.	141,896	118,464	136,650	4,984	3,096,832	3,096,832
FY Interest Paid	\$1,343,371	\$456,669	\$1,213,696	\$35,799	\$14,282,627	\$14,282,627

APPENDIX C

Summary of Allocation Basis

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Department -----	Basis of Allocation -----
EQUIPMENT USE ALLOWANCE	
1.004 EQUIP USE ALLOW	COST OF DEPARTMENTAL EQUIPMENT
SECRETARY OF ADMINISTRATION	
2.004 DEPT ADMIN	DEPT OF ADMINISTRATION EMPLOYEES SUPERVISED
INTERGOVERNMENTAL RELATIONS	
3.004 ENVIRON REVIEWS	NUMBER OF ENVIRONMENTAL RECORDS REVIEWED
DOA FISCAL MANAGEMENT	
4.004 GENERAL ACCT	NUMBER OF ACCOUNTING TRANSACTIONS PROCESSED FOR GEN FD
4.005 AUX SVC ACCT	NUMBER OF ACCOUNTING TRANSACTIONS PROCESSED FOR AUX FD
4.006 GRANTS ACCT	DIRECT ALLOCATION TO ADMINISTRATION OTHER
4.007 PROCUREMENT	TOTAL ACCOUNTING TRANSACTIONS FOR ALL DEPT ADMIN FUNDS
DOA PERSONNEL	
5.004 PERSONNEL ADMIN	DEPT OF ADMINISTRATION EMPLOYEES
COMPUTER SYSTEM SERVICE	
6.004 COMP SYSTEM SVC	NUMBER OF NETWARE LICENSES
CENTRAL MAIL SERVICE	
7.004 CENT MAIL SVC	CENTRAL MAIL SERVICE BILLINGS
STATE PERSONNEL	
8.004 STATE EMPLOYEES	NUMBER OF STATE/UNIVERSITY EMPLOYEE POSITIONS
8.005 ALL EMPLOYEES	NUMBER OF STATE/COUNTY FULL TIME MERIT POSITIONS
STATE PROPERTY OFFICE	
9.004 PROPERTY MGMT	GROSS SQUARE FOOTAGE ASSIGNED
9.005 DIR DENR SUPP	DIRECT ASSIGNMENT TO DENR
9.006 DIR WILDLF SUPP	DIRECT ASSIGNMENT TO WILDLIFE
CAPITOL POLICE	
10.004 CAPITOL POLICE	SQUARE FOOTAGE OF BUILDINGS WHERE SECURITY IS PROVIDED
FACILITIES MAINTENANCE	
11.004 PHYSICAL PLANT	PHYSICAL PLANT COSTS BY BUILDING
11.005 GROUNDS	GROUNDS COSTS BY BUILDING

Department -----	Basis of Allocation -----
11.006 CENTRAL HEAT	CENTRAL HEATING COSTS BY BUILDING
BUILDINGS I	
12.004 ARCHDALE 101	SQUARE FOOTAGE ASSIGNED
12.005 DOBBS 102	SQUARE FOOTAGE ASSIGNED
12.006 LEGISLATIVE 103	SQUARE FOOTAGE ASSIGNED
12.007 ARCH/HIST 104	SQUARE FOOTAGE ASSIGNED
12.008 OLD ST REC 105	SQUARE FOOTAGE ASSIGNED
12.009 ADMIN BLDG 106	SQUARE FOOTAGE ASSIGNED
12.010 EDUCATION 107	SQUARE FOOTAGE ASSIGNED
12.011 REVENUE BLD 108	SQUARE FOOTAGE ASSIGNED
BUILDINGS II	
13.004 CT APPEALS 109	SQUARE FOOTAGE OCCUPIED
13.005 JUSTICE 110	SQUARE FOOTAGE OCCUPIED
13.006 HIGHWAY 111	SQUARE FOOTAGE OCCUPIED
13.007 ART MUSEUM 112	SQUARE FOOTAGE OCCUPIED
13.008 NEW REVENUE 113	SQUARE FOOTAGE OCCUPIED
13.009 AGRICULTURE 114	SQUARE FOOTAGE OCCUPIED
13.010 AG ANNEX/MU 115	SQUARE FOOTAGE OCCUPIED
13.011 LABOR BLDG 116	SQUARE FOOTAGE OCCUPIED
BUILDINGS III	
14.004 CASWELL 117	SQUARE FOOTAGE OCCUPIED
14.005 SHORE BLDG 118	SQUARE FOOTAGE OCCUPIED
14.006 OLD HEALTH 119	SQUARE FOOTAGE OCCUPIED
14.007 ORAL HYGIEN 120	SQUARE FOOTAGE OCCUPIED
14.008 COOPER MEM 121	SQUARE FOOTAGE OCCUPIED
14.009 ST RECORDS 122	SQUARE FOOTAGE OCCUPIED
14.010 ALBEMARLE 123	SQUARE FOOTAGE OCCUPIED
14.011 BATH BLDG 124	SQUARE FOOTAGE OCCUPIED
BUILDINGS IV	
15.004 BAILEY/TUCK 125	SQUARE FOOTAGE ASSIGNED
15.005 WILSON HSE 126	DIRECT ALLOCATION TO ALL OTHER
15.006 CRABTREE CO 127	SQUARE FOOTAGE ASSIGNED
15.007 NEW MUS SCI 128	DIRECT ALLOCATION TO ALL OTHER
15.008 YWCA BLDG 129	SQUARE FOOTAGE ASSIGNED
15.009 ELKS BLDG 130	SQUARE FOOTAGE ASSIGNED
15.010 LAMAR HSE 131	DIRECT ALLOCATION TO ALL OTHER
15.011 NEW STEAM 132	SQUARE FOOTAGE ASSIGNED
15.012 OLD FILM LI 133	SQUARE FOOTAGE ASSIGNED
15.013 CASWELL HT 134	SQUARE FOOTAGE ASSIGNED
15.014 COTTON CLAS 135	SQUARE FOOTAGE ASSIGNED

Department

Basis of Allocation

BUILDINGS V

16.004 OLD TEXTBK 136	SQUARE FOOTAGE ASSIGNED
16.005 OLD HEAT PL 137	SQUARE FOOTAGE ASSIGNED
16.006 HOWARD BLDD 138	DIRECT ALLOCATION TO ALL OTHER
16.007 JENKINS 139	SQUARE FOOTAGE ASSIGNED
16.008 STEPHENSON 143	SQUARE FOOTAGE ASSIGNED
16.009 HANDY HOUSE 146	SQUARE FOOTAGE ASSIGNED
16.010 WORTH HOUSE 147	SQUARE FOOTAGE ASSIGNED
16.011 MOTOR POOL 148	SQUARE FOOTAGE ASSIGNED
16.012 HOWELL HSE 149	SQUARE FOOTAGE ASSIGNED

BUILDINGS VI

17.004 PHILLIPS 150	SQUARE FOOTAGE ASSIGNED
17.005 WOMACK 151	SQUARE FOOTAGE ASSIGNED
17.006 GEN SERVICE 152	SQUARE FOOTAGE ASSIGNED
17.007 PERS TRAIN 153	SQUARE FOOTAGE ASSIGNED
17.008 WATSON HSE 154	SQUARE FOOTAGE ASSIGNED
17.009 JORDAN HSE 155	SQUARE FOOTAGE ASSIGNED
17.010 GAY HOUSE 156	SQUARE FOOTAGE ASSIGNED
17.011 RUSS-EDWARD 157	SQUARE FOOTAGE ASSIGNED

BUILDINGS VII

18.004 ASHLEY HSE 158	SQUARE FOOTAGE ASSIGNED
18.005 COWPER HSE 159	SQUARE FOOTAGE ASSIGNED
18.006 LEWIS/SMITH 160	SQUARE FOOTAGE ASSIGNED
18.007 COBLE HELMS 161	SQUARE FOOTAGE ASSIGNED
18.008 MERRIMAN/WY 162	SQUARE FOOTAGE ASSIGNED
18.009 SEABOARD 163	SQUARE FOOTAGE ASSIGNED
18.010 ST CAPITOL 164	SQUARE FOOTAGE ASSIGNED
18.011 HAWKINS/HAR 165	SQUARE FOOTAGE ASSIGNED

BUILDINGS VIII

19.004 VISITOR CTR 166	SQUARE FOOTAGE ASSIGNED
19.005 AND DUNCAN 167	SQUARE FOOTAGE ASSIGNED
19.006 CAPEHART CR 168	SQUARE FOOTAGE ASSIGNED
19.007 GOV MANSION 169	SQUARE FOOTAGE ASSIGNED
19.008 LEE HOUSE 170	SQUARE FOOTAGE ASSIGNED
19.009 HEARTT HSE 171	SQUARE FOOTAGE ASSIGNED
19.010 CAMBRIDGE 172	SQUARE FOOTAGE ASSIGNED
19.011 THOMPSON 173	SQUARE FOOTAGE ASSIGNED

BUILDINGS IX

20.004 CARPENTRY 174	SQUARE FOOTAGE ASSIGNED
20.005 CEN HEAT PL 175	SQUARE FOOTAGE ASSIGNED
20.006 MCGEE HOUSE 177	SQUARE FOOTAGE ASSIGNED

Department	Basis of Allocation
-----	-----
20.007 POLK HOUSE 178	DIRECT ALLOCATION TO OTHER
20.008 MOTOR POOL 179	SQUARE FOOTAGE ASSIGNED
20.009 FARLOW HSE 180	SQUARE FOOTAGE ASSIGNED
20.010 HECK ANDREW 181	SQUARE FOOTAGE ASSIGNED
20.011 BAILEY-GALL 182	SQUARE FOOTAGE ASSIGNED
20.012 ST GOV PRIN 184	DIRECT ALLOCATION TO MAILROOM/SUPPLY STORE
BUILDINGS X	
21.004 LEGISLA OFF 185	SQUARE FOOTAGE ASSIGNED
21.005 BROWN/ROGER 186	SQUARE FOOTAGE ASSIGNED
21.006 PIONEER AWN 187	SQUARE FOOTAGE ASSIGNED
21.007 NO DESCRIP 188	DIRECT ALLOCATION TO ALL OTHER
21.008 BRO/ROG LUN 189	SQUARE FOOTAGE ASSIGNED
21.009 LANDSC SVCS 191	DIRECT ALLOCATION TO PHYSICAL PLANT
21.010 DTOWN PLAZA 12	DIRECT ALLOCATION TO ALL OTHER
21.011 OLIVIA RANE 193	SQUARE FOOTAGE ASSIGNED
21.012 NEW EDUCATN 194	SQUARE FOOTAGE ASSIGNED
BUILDINGS XI	
22.004 GREENHOUSE 195	SQUARE FOOTAGE ASSIGNED
22.005 NEW MUS/HIS 196	SQUARE FOOTAGE ASSIGNED
22.006 CENT MTR PO 401	SQUARE FOOTAGE ASSIGNED
22.007 TEXTBK WHSE 402	SQUARE FOOTAGE ASSIGNED
22.008 SBI/CCPS 404	SQUARE FOOTAGE ASSIGNED
BUILDINGS XII	
23.004 HWY PATRL TRACK	DIRECT ALLOCATION TO TRANSPORTATION
23.005 ADM ST WHSE 408	SQUARE FOOTAGE ASSIGNED
23.006 DMV RAL MOT 409	SQUARE FOOTAGE ASSIGNED
23.007 FED SUR WHS 415	SQUARE FOOTAGE ASSIGNED
23.008 NG ARMORY 416	SQUARE FOOTAGE ASSIGNED
23.009 WILDLIFE 417	SQUARE FOOTAGE ASSIGNED
23.010 NRCO ENVIR 418	DIRECT ALLOCATION TO ENVIRONMENT/NAT RESOURCES
23.011 BALLENTINE 419	SQUARE FOOTAGE ASSIGNED
BUILDINGS XIII	
24.004 AG FUEL ST 428	SQUARE FOOTAGE ASSIGNED
24.005 NEW ART MUS 429	SQUARE FOOTAGE ASSIGNED
24.006 ESC KENDAL 430	SQUARE FOOTAGE ASSIGNED
24.007 ART MUS MCH 439	SQUARE FOOTAGE ASSIGNED
24.008 HELIPORT 440	SQUARE FOOTAGE ASSIGNED
24.009 MOREHD 441-460	SQUARE FOOTAGE ASSIGNED
24.010 POLK BLDG 462	SQUARE FOOTAGE ASSIGNED
24.011 NEW SBI COM 470	SQUARE FOOTAGE ASSIGNED
24.012 CONSTAB LAB 478	SQUARE FOOTAGE ASSIGNED
24.013 ROLLINS AN 481	SQUARE FOOTAGE ASSIGNED

Department

Basis of Allocation

BUILDINGS XIV

25.004 PRISON ENTE 482	DIRECT ALLOCATION TO CORRECTIONS
25.005 HWY PLANNG 483	DIRECT ALLOCATION TO TRANSPORTATION
25.006 HWY DIST MG 484	DIRECT ALLOCATION TO TRANSPORTATION
25.007 MAT/TEST LB 485	DIRECT ALLOCATION TO TRANSPORTATION
25.008 ABC WHSE 486	SQUARE FOOTAGE ASSIGNED
25.009 ITS BLDG 487	SQUARE FOOTAGE ASSIGNED
25.010 UMSTEAD PK 488	DIRECT ALLOCATION TO ENVIRONMENT/NAT RESOURCES
25.011 STND LAB 2 489	SQUARE FOOTAGE ASSIGNED
25.012 ENVIRON LAB 490	DIRECT ALLOCATION TO ENVIRONMENT/NAT RESOURCES
25.013 DMV RAL OFF 491	DIRECT ALLOCATION TO TRANSPORTATION

BUILDINGS XV

26.004 DMV EMER CO 492	DIRECT ALLOCATION TO TRANSPORTATION
26.005 DMV TROOP C 493	SQUARE FOOTAGE ASSIGNED
26.006 WATER QUAL 494	DIRECT ALLOCATION TO ENVIRONMENT/NAT RESOURCES
26.007 AIR QUALITY 495	DIRECT ALLOCATION TO ENVIRONMENT/NAT RESOURCES
26.008 WHSE BLDG 496	DIRECT ALLOCATION TO CULTURAL RESOURCES OTHER
26.009 RESRCH LAB 497	DIRECT ALLOCATION TO CULTURAL RESOURCES OTHER
26.010 SALS B PKG 508	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
26.011 PARK DCK 17 509	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
26.012 PRK MALL 65 513	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
26.013 PARK LOT 75 515	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
26.014 PARK LOT 18 518	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
26.015 PARK LOT 76 521	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS

BUILDINGS XVI

27.004 PARK LOT 2 522	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
27.005 PARK LOT 8 523	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
27.006 PARK LOT 19 524	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
27.007 PARK LOT 32 525	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
27.008 PARK LOT 36 536	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS
27.009 GROUNDS 601	SQUARE FOOTAGE ASSIGNED
27.010 LIONS PARK 602	DIRECT ALLOCATION TO ALL OTHER
27.011 OLD WILMING 603	DIRECT ALLOCATION TO ALL OTHER
27.012 PICNIC AREA 604	DIRECT ALLOCATION TO ALL OTHER
27.013 OLD VANCE 605	DIRECT ALLOCATION TO ALL OTHER
27.014 MISC PARKING	DIRECT ALLOCATION TO DEPT OF ADMIN OTHER - PARKING LOTS

BUILDINGS XVII

28.004 LIB/BLIND 909	DIRECT ALLOCATION TO DEPT OF COMMERCE OTHER
28.005 EMPLOY TRNG 911	DIRECT ALLOCATION TO CULTURAL RESOURCES OTHER
28.006 ALF WIMS #2 917	DIRECT ALLOCATION TO ALL OTHER
28.007 410 N BLVD 918	DIRECT ALLOCATION TO ALL OTHER
28.008 2226 N BLVD 919	DIRECT ALLOCATION TO ALL OTHER
28.009 2431 CRABTR 920	DIRECT ALLOCATION TO ALL OTHER

Department -----	Basis of Allocation -----
28.010 321 CHAPANO 921	DIRECT ALLOCATION TO DHHS DISABILITY DETERMINATION
28.011 SVCS/BLIND 923	DIRECT ALLOCATION TO DHHS SERVICES FOR THE BLIND
28.012 ADM OF CRTS 924	DIRECT ALLOCATION TO ADMIN OFFICE OF COURTS
PURCHASING/CONTRACTS	
29.004 PROCUREMENT	NUMBER OF PURCHASE REQUISITIONS PROCESSED
29.005 CONTRACTS	TOTAL TERM CONTRACT PURCHASES
STATE SURPLUS PROPERTY	
30.004 ST SURPLUS PROP	TOTAL SALES BY AGENCY
COURIER SERVICE	
31.004 COURIER SERVICE	COURIER SERVICES CHARGES FOR FY 2004
FEDERAL SURPLUS PROPERTY	
32.004 FED SURPLUS PRO	TOTAL SALES BY DIVISION
TEMPORARY SOLUTIONS	
33.004 TEMP SOLUTIONS	TEMPORARY SOLUTIONS CHARGES FOR FY 2004
CONTROLLER'S OFFICE	
34.004 CONTROLLER	TOTAL ACCOUNTING TRANSACTIONS PROCESSED DURING YEAR
34.005 PAYROLL	TOTAL CHECKS AND DIRECT DEPOSITS
GOVERNOR - INTERGOV AFFAIRS	
35.004 INTERGOV AFFAIR	NUMBER OF STATE/UNIVERSITY EMPLOYEE POSITIONS
STATE BUDGET OFFICE	
36.004 BUDGET OFFICE	NUMBER OF 606s PROCESSED
TREASURER	
37.004 GENERAL ADMIN	SALARIES AND WAGES OF DEPARTMENTS SUPERVISED
BANKING	
38.004 BANKING	NUMBER OF WARRANTS PROCESSED
RETIREMENT	
39.004 RETIREMENT	NUMBER OF EMPLOYEES PARTICIPATING IN RETIREMENT SYSTEM

Department -----	Basis of Allocation -----
AUDITOR'S OFFICE	
40.004 STATE AUDITOR	NUMBER OF AUDIT HOURS BY DEPARTMENT
DEPT OF INSURANCE ADMIN	
41.004 DEPT COORD	SALARY AND WAGES OF DEPARTMENTS SUPERVISED
DEPT OF INSURANCE IGS	
42.004 INSUR BILLINGS	DEPARTMENT BILLINGS (AUTO AND PROPERTY LIABILITY)
ADMINISTRATIVE HEARINGS	
43.004 ADMIN HEARINGS	NUMBER OF PETITIONS FILED BY AGENCY
DEPT COMMERCE AIRCRAFT OPNS	
44.004 AIRCRAFT OPNS	BILLABLE AIRCRAFT HOURS
CULTURAL RESOURCES ARCHIVES	
45.004 RECORDS MGMT	CUBIC FEET OF RECORDS STORED FOR EACH DEPARTMENT
STATE HEALTH BENEFITS	
46.004 EMPL HLTH BENF	NUMBER OF STATE/UNIVERSITY EMPLOYEE POSITIONS
DOJ ATTORNEY GENERAL	
47.004 ADMIN DIVISION	SALARY AND WAGES OF ASSIGNED ATTORNEYS
47.005 CIVIL DIVISION	SALARY AND WAGES OF ASSIGNED ATTORNEYS
47.006 CRIMINAL DIV	SALARY AND WAGES OF ASSIGNED ATTORNEYS

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