

**Schedule A - Summary of Allocated Fixed Costs Report
For the Fiscal Year Ended June 30, 2004**

	Agriculture	Division of Tourism	Geological & Economic Survey	Division of Labor	Bureau of Employment Programs	Division of Environmental Protection	Solid Waste	Coal Mine Safety & Tech Rev	Miners Health Safety & Training	Coal Mine Health & Safety	Division of Natural Resources
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	10,680	3,003	762	2,275	15,845	14,008	102	62	3,068	260	66,473
Public Employees Retirement System	25,933	7,292	1,850	5,524	38,474	34,013	247	151	7,450	631	161,409
Auditor's Office	16,034	4,396	1,691	4,057	17,545	25,631	1,116	98	2,483	221	73,284
Admin-Ethics Commission	-	-	937	1,873	11,239	15,561	246	-	1,676	33	14,410
Legislative Auditor	-	-	-	-	-	-	-	-	-	-	51,789
Treasurer	21,261	5,830	2,242	5,379	23,266	33,987	1,480	131	3,293	293	97,178
Admin - Office of the Secretary	-	-	-	-	-	-	-	-	-	-	-
Admin - Finance	31,988	10,563	5,094	14,898	28,659	63,287	3,098	430	7,429	579	94,812
Admin - Purchasing	38,123	4,433	2,660	887	58,514	130,326	-	-	1,773	-	87,771
General Services Support	2,438	-	-	26,153	167,359	139,429	-	-	-	-	98,269
Grievance Board	-	-	-	-	29,696	27,575	-	-	-	-	4,242
Protective Services	800	-	-	8,582	54,917	45,752	-	-	-	-	32,246
Total Indirect Costs	147,257	35,517	15,236	69,628	445,514	529,569	6,289	872	27,172	2,017	781,883
Carry Forward Adjustment	11,294	(5,904)	1,152	(46,117)	118,066	250,193	840	872	6,709	(625)	314,895
Fixed FY 04	158,551	29,613	16,388	23,511	563,580	779,762	7,129	1,744	33,881	1,392	1,096,778

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	Division of Forestry	WV Development Office	Worker's Compensation	Education	Education & the Arts	Division of Rehabilitation Services	WV Schools for Deaf & Blind	State Council on Vocational Educ	Health & Human Resources	Commission on Aging	Hospital Finance Authority
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	4,313	356	7,810	12,356	505	14,022	7,668	-	99,100	378	-
Public Employees Retirement System	10,472	864	18,963	30,004	1,227	34,047	18,620	-	240,633	918	-
Auditor's Office	8,487	5,165	504,823	30,699	-	66,973	5,193	-	876,433	1,840	14
Admin-Ethics Commission	1,906	1,922	12,915	-	312	12,882	3,566	-	108,234	592	-
Legislative Auditor	-	-	-	33,818	-	-	-	-	8,196	-	-
Treasurer	11,254	6,849	669,411	40,708	-	88,808	6,886	-	1,162,178	2,439	19
Admin - Office of the Secretary	-	-	-	-	-	-	-	-	-	-	-
Admin - Finance	18,470	22,650	32,623	151,631	12,046	229,937	7,993	-	500,837	5,148	157
Admin - Purchasing	6,206	8,866	-	63,833	887	30,143	7,979	-	204,798	-	-
General Services Support	-	99,037	-	139,429	11,990	-	-	-	182,870	14,109	-
Grievance Board	-	-	-	-	-	6,364	-	-	114,543	-	-
Protective Services	-	32,498	-	45,752	3,934	-	-	-	60,006	4,630	-
Total Indirect Costs	61,108	178,207	1,246,545	548,230	30,901	483,176	57,905	-	3,557,828	30,054	190
<i>Carry Forward Adjustment</i>	<i>10,517</i>	<i>48,860</i>	<i>122,926</i>	<i>115,772</i>	<i>16,329</i>	<i>(21,378)</i>	<i>3,230</i>	<i>-</i>	<i>671,727</i>	<i>(34,865)</i>	<i>(62)</i>
Fixed FY 04	71,625	227,067	1,369,471	664,002	47,230	461,798	61,135	-	4,229,555	(4,811)	128

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	Human Rights Commission	Health Care Cost Review Authority	Division of Emergency Services	Division of Veterans Affairs	Division of State Police	Division of Corrections	Parole Board	Criminal Justice	Adjutant General	Alcoholic Beverage Control	Attorney General
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	502	375	25	1,750	22,125	36,386	215	124	28,046	2,577	2,266
Public Employees Retirement System	1,220	911	62	4,249	53,723	88,353	521	302	68,101	6,257	5,503
Auditor's Office	951	1,068	2,501	3,510	22,917	36,261	388	2,486	18,775	4,260	2,922
Admin-Ethics Commission	477	723	427	1,430	5,685	25,715	164	559	3,303	2,005	-
Legislative Auditor	-	-	-	-	-	21,493	-	-	-	-	-
Treasurer	1,261	1,416	3,316	4,655	30,388	48,084	515	3,297	24,896	5,649	3,874
Admin - Office of the Secretary	-	-	-	-	-	-	-	-	-	-	-
Admin - Finance	2,566	3,213	8,222	7,949	49,262	60,590	1,122	9,616	21,389	12,373	8,803
Admin - Purchasing	-	2,660	18,618	3,546	42,556	35,463	-	-	3,546	5,319	887
General Services Support	-	-	20,483	-	-	27,323	-	-	-	-	19,020
Grievance Board	-	-	-	2,121	4,242	50,908	-	-	-	2,121	-
Protective Services	-	-	6,721	-	-	8,966	-	-	-	-	6,241
Total Indirect Costs	6,977	10,366	60,375	29,210	230,898	439,542	2,925	16,384	168,056	40,561	49,516
Carry Forward Adjustment	5,542	10,366	(3,305)	(4,300)	18,285	(124,220)	(320)	504	128,205	7,022	(14,365)
Fixed FY 04	12,519	20,732	57,070	24,910	249,183	315,322	2,605	16,888	296,261	47,583	35,151

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	Prosecuting Attorney	State Armory Board	Juvenile Services	Teachers Retirement Board	Division of Public Transportation	Division of Highways	Division of Motor Vehicles	State Rail Authority	Aeronautics	Racing Commission	Public Port Authority
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	-	432	8,992	-	-	168,717	10,288	807	48	1,025	25
Public Employees Retirement System	-	1,049	21,835	-	-	409,677	24,980	1,960	117	2,488	62
Auditor's Office	-	3,677	9,014	-	563	168,443	11,296	1,675	481	774	141
Admin-Ethics Commission	131	772	8,939	-	131	80,383	9,514	411	49	592	49
Legislative Auditor	-	1,579	-	-	-	99,085	-	-	-	-	-
Treasurer	-	4,876	11,953	-	746	223,361	14,978	2,221	637	1,026	187
Admin - Office of the Secretary	11,852	-	-	-	-	-	-	-	-	-	-
Admin - Finance	2,555	3,225	19,805	-	2,172	218,837	33,958	3,715	2,092	2,836	917
Admin - Purchasing	-	-	12,412	-	13,299	513,326	15,072	11,525	-	1,773	-
General Services Support	-	-	-	-	5,311	506,915	77,983	-	1,697	-	2,624
Grievance Board	-	-	16,969	-	-	110,301	4,242	-	-	-	-
Protective Services	-	-	-	-	1,743	166,337	25,589	-	557	-	861
Total Indirect Costs	14,538	15,610	109,919	-	23,965	2,665,382	227,900	22,314	5,678	10,514	4,866
Carry Forward Adjustment	12,653	(13,501)	48,710	-	9,873	716,856	96,611	1,755	3,917	2,187	2,596
Fixed FY 04	27,191	2,109	158,629	-	33,838	3,382,238	324,511	24,069	9,595	12,701	7,462

**Schedule A - Summary of Allocated Fixed Costs Report
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	Public Services Commission	Governor's Cabinet on Children & Family	Educational Broadcasting Authority	Library Commission	Division of Culture & History	Regional Jail Authority	Lottery Commission	Insurance Commission	Public Defender Corps	Secretary of State	Fire Commission
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	4,521	-	1,710	948	2,772	24,103	1,075	1,702	237	731	497
Public Employees Retirement System	10,979	-	4,153	2,303	6,730	58,527	2,611	4,133	576	1,775	1,206
Auditor's Office	7,068	-	2,080	2,561	6,158	15,718	3,355	2,353	5,725	3,785	1,351
Admin-Ethics Commission	4,239	-	1,857	1,134	1,840	12,669	1,725	1,232	246	-	575
Legislative Auditor	-	-	-	-	-	243	-	-	-	-	-
Treasurer	9,373	-	2,758	3,396	8,166	20,843	4,449	3,120	7,591	5,018	1,792
Admin - Office of the Secretary	-	-	-	-	-	-	-	-	27,656	-	-
Admin - Finance	15,067	-	6,809	6,878	17,256	17,764	12,637	6,044	19,437	14,740	2,540
Admin - Purchasing	6,206	-	22,164	4,433	12,412	22,164	15,072	2,660	-	5,319	-
General Services Support	-	-	-	-	-	-	-	-	9,656	18,167	-
Grievance Board	4,242	-	2,121	2,121	-	6,364	2,121	-	-	-	-
Protective Services	-	-	-	-	-	-	-	-	3,169	5,961	-
Total Indirect Costs	61,695	-	43,652	23,774	55,334	178,395	43,045	21,244	74,293	55,496	7,961
<i>Carry Forward Adjustment</i>	<i>(23,729)</i>	<i>(9,743)</i>	<i>(21,425)</i>	<i>(60,745)</i>	<i>(124,600)</i>	<i>(101,958)</i>	<i>21,145</i>	<i>7,496</i>	<i>49,442</i>	<i>49,440</i>	<i>1,605</i>
Fixed FY 04	37,966	(9,743)	22,227	(36,971)	(69,266)	76,437	64,190	28,740	123,735	104,936	9,566

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	Banking	Childrens Health Insurance Program	WV Public Radio	WV Network	Secretary of Military Affairs Pub S	Secretary of Education & Arts	Secretary of Department of Transportation	Parkways Authority	Governors Workforce Dev Office	Water Development Authority	Eastern Community College
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	262	135	271	1,490	8	-	-	-	-	231	1,363
Public Employees Retirement System	637	329	658	3,619	21	-	-	-	-	562	3,310
Auditor's Office	1,113	566	93	1,794	-	-	-	-	-	395	1,598
Admin-Ethics Commission	592	82	-	-	115	-	-	-	-	197	-
Legislative Auditor	-	-	-	-	-	-	-	-	-	-	-
Treasurer	1,476	750	123	2,379	-	-	-	-	-	523	2,119
Admin - Office of the Secretary	-	15,803	-	-	-	-	-	-	-	-	-
Admin - Finance	3,819	2,347	205	6,130	682	-	-	-	-	1,332	3,905
Admin - Purchasing	887	-	-	887	-	-	-	-	-	-	-
General Services Support	16,387	4,199	-	-	6,145	-	-	12,727	-	-	-
Grievance Board	-	-	-	-	-	-	-	-	-	-	-
Protective Services	5,377	1,378	-	-	2,016	-	-	-	-	-	-
Total Indirect Costs	30,550	25,589	1,350	16,299	8,987	-	-	12,727	-	3,240	12,295
Carry Forward Adjustment	-	-	-	-	-	-	-	-	-	-	-
Fixed FY 04	30,550	25,589	1,350	16,299	8,987	-	-	12,727	-	3,240	12,295

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	COSCUS	Bluefield State	Concord College	Fairmont State	Greenville State	Marshall University	Parkersburg Community College	Potomac State College	Shepherd College	Southern Community College	Northern Community College
Restated Costs											
Equipment Use Allowance	-	-	-	-	-	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-	-	-	-	-	-
Public Employees Insurance Agency	866	12,737	16,398	12,018	10,590	103,432	-	-	30,327	14,132	5,775
Public Employees Retirement System	2,104	30,929	39,818	29,181	25,714	251,153	-	-	73,639	34,314	14,022
Auditor's Office	3,896	10,505	13,250	21,726	8,500	65,619	-	4,471	24,728	10,658	4,856
Admin-Ethics Commission	-	-	-	-	-	-	-	-	-	-	-
Legislative Auditor	-	-	-	-	-	227,253	-	-	-	-	-
Treasurer	5,166	13,930	17,570	28,809	11,271	87,013	-	5,928	32,791	14,132	6,439
Admin - Office of the Secretary	-	-	-	-	-	-	-	-	-	-	-
Admin - Finance	12,126	17,737	24,831	31,083	10,560	69,729	8,192	9,162	24,081	19,793	6,118
Admin - Purchasing	-	-	-	887	-	-	-	-	-	887	-
General Services Support	-	-	-	-	-	-	-	-	-	-	-
Grievance Board	-	6,364	-	4,242	-	27,575	-	2,121	4,242	4,242	-
Protective Services	-	-	-	-	-	-	-	-	-	-	-
Total Indirect Costs	24,158	92,202	111,867	127,946	66,635	831,774	8,192	21,682	189,808	98,158	37,210
Carry Forward Adjustment	(30,337)	21,288	19,822	(46,316)	(6,034)	350,579	801	9,422	52,308	27,765	330
Fixed FY 04	(6,179)	113,490	131,689	81,630	60,601	1,182,353	8,993	31,104	242,116	125,923	37,540

**Schedule A - Summary of Allocated Fixed Costs Report
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	West Liberty State	WV Tech	WV Osteo Medicine	WV State College	All Other	Total Allocation
Restated Costs						
Equipment Use Allowance	-	-	-	-	-	-
Financial Information Mgmt System	-	-	-	-	-	-
Public Employees Insurance Agency	14,578	-	1,575	16,421	52,146	880,822
Public Employees Retirement System	35,397	-	3,824	39,873	126,622	2,138,811
Auditor's Office	13,923	8,001	5,752	17,933	541,612	2,749,429
Admin-Ethics Commission	-	-	33	-	8,742	365,041
Legislative Auditor	-	-	-	-	455,720	899,176
Treasurer	18,462	10,609	7,627	23,780	718,195	3,645,826
Admin - Office of the Secretary	-	-	-	-	179,762	235,073
Admin - Finance	17,805	13,399	8,809	19,455	112,338	2,260,356
Admin - Purchasing	-	-	-	-	67,380	1,488,559
General Services Support	-	-	-	-	406,079	2,015,799
Grievance Board	-	-	2,121	2,121	4,242	447,563
Protective Services	-	-	-	-	133,249	657,282
Total Indirect Costs	100,165	32,009	29,741	119,583	2,806,087	17,783,737
Carry Forward Adjustment	17,293	19,705	579	14,506	(1,847,466)	880,675
Fixed FY 04	117,458	51,714	30,320	134,089	958,621	18,664,412

**West Virginia SWCAP
Calculation of Carry Forward Adjustments for FY 2004**

User Department	2002 Actual	2002 Fixed	Carry Forward Adj	Fixed 2004
Agriculture	147,257	135,963	11,294	158,551
Division of Tourism	35,517	41,421	(5,904)	29,613
Geological & Economic Survey	15,236	14,084	1,152	16,388
Division of Labor	69,628	115,745	(46,117)	23,511
Bureau of Employment Programs	445,514	327,448	118,066	563,580
Division of Environmental Protection	529,569	279,376	250,193	779,762
Solid Waste	6,289	5,449	840	7,129
Coal Mine Safety & Tech Rev	872	-	872	1,744
Miners Health Safety & Training	27,172	20,463	6,709	33,881
Coal Mine Health & Safety	2,017	2,642	(625)	1,392
Division of Natural Resources	781,883	466,988	314,895	1,096,778
Division of Forestry	61,108	50,591	10,517	71,625
WV Development Office	178,207	129,347	48,860	227,067
Worker's Compensation	1,246,545	1,123,619	122,926	1,369,471
Education	548,230	432,458	115,772	664,002
Education and the Arts	30,901	14,572	16,329	47,230
Division of Rehabilitation Services	483,176	504,554	(21,378)	461,798
WV Schools for Deaf & Blind	57,905	54,675	3,230	61,135
State Council on Vocational Education	-	-	-	-
Health & Human Resources	3,557,828	2,886,101	671,727	4,229,555
Commission on Aging	30,054	64,919	(34,865)	(4,811)
Hospital Finance Authority	190	252	(62)	128
Human Rights Commission	6,977	1,435	5,542	12,519
Health Care Cost Review Authority	10,366	-	10,366	20,732
Division of Emergency Services	60,375	63,680	(3,305)	57,070
Division of Veterans Affairs	29,210	33,510	(4,300)	24,910
Division of State Police	230,898	212,613	18,285	249,183
Division of Corrections	439,542	563,762	(124,220)	315,322
Parole Board	2,925	3,245	(320)	2,605
Criminal Justice	16,384	15,880	504	16,888
Adjutant General	168,056	39,851	128,205	296,261
Alcoholic Beverage Control	40,561	33,539	7,022	47,583
Attorney General	49,516	63,881	(14,365)	35,151

**West Virginia SWCAP
Calculation of Carry Forward Adjustments for FY 2004**

User Department	2002 Actual	2002 Fixed	Carry Forward Adj	Fixed 2004
Prosecuting Attorney	14,538	1,885	12,653	27,191
State Armory Board	15,610	29,111	(13,501)	2,109
Juvenile Services	109,919	61,209	48,710	158,629
Teachers Retirement Board	-	-	-	-
Division of Public Transportation	23,965	14,092	9,873	33,838
Division of Highways	2,665,382	1,948,526	716,856	3,382,238
Division of Motor Vehicles	227,900	131,289	96,611	324,511
State Rail Authority	22,314	20,559	1,755	24,069
Aeronautics	5,678	1,761	3,917	9,595
Racing Commission	10,514	8,327	2,187	12,701
Public Port Authority	4,866	2,270	2,596	7,462
Public Services Commission	61,695	85,424	(23,729)	37,966
Governor's Cabinet on Children & Family	-	9,743	(9,743)	(9,743)
Educational Broadcasting Authority	43,652	65,077	(21,425)	22,227
Library Commission	23,774	84,519	(60,745)	(36,971)
Division of Culture & History	55,334	179,934	(124,600)	(69,266)
Regional Jail Authority	178,395	280,353	(101,958)	76,437
Lottery Commission	43,045	21,900	21,145	64,190
Insurance Commission	21,244	13,748	7,496	28,740
Public Defender Corps	74,293	24,851	49,442	123,735
Secretary of State	55,496	6,056	49,440	104,936
Fire Commission	7,961	6,356	1,605	9,566
Banking	30,550	-	-	30,550
Childrens Health Insurance Program	25,589	-	-	25,589
WV Public Radio	1,350	-	-	1,350
WV Network	16,299	-	-	16,299
Secretary of Military Affiars Pub S	8,987	-	-	8,987
Secretary of Education & Arts	-	-	-	-
Secretary of Department of Transportation	-	-	-	-
Parkways Authority	12,727	-	-	12,727
Governor's Work Force Dev Office	-	-	-	-
Water Development Authority	3,240	-	-	3,240
Eastern Community college	12,295	-	-	12,295

**West Virginia SWCAP
Calculation of Carry Forward Adjustments for FY 2004**

User Department	2002 Actual	2002 Fixed	Carry Forward Adj	Fixed 2004
COSCUS	24,158	54,495	(30,337)	(6,179)
Bluefield State	92,202	70,914	21,288	113,490
Concord College	111,867	92,045	19,822	131,689
Fairmont State	127,946	174,262	(46,316)	81,630
Greenville State	66,635	72,669	(6,034)	60,601
Marshall University	831,774	481,195	350,579	1,182,353
Parkersburg Community College	8,192	7,391	801	8,993
Potomac State College	21,682	12,260	9,422	31,104
Shepherd College	189,808	137,500	52,308	242,116
Southern Community College	98,158	70,393	27,765	125,923
Northern Community College	37,210	36,880	330	37,540
West Liberty State	100,165	82,872	17,293	117,458
WV Tech	32,009	12,304	19,705	51,714
WV Osteo Medicine	29,741	29,162	579	30,320
WV State College	119,583	105,077	14,506	134,089
All Other	2,806,087	4,653,553	(1,847,466)	958,621
Subtotal Carry-Forward	17,783,737	16,792,025	880,675	18,664,412