

**State University System
Annualizations, Technical, and Ongoing Obligation Issues**

This attachment provides a brief narrative explanation of issues that are considered annualizations, technical or ongoing obligation items. These issues result from: 1) annualization of costs from the previous year; and/or 2) previous decisions (e.g. IFAS workload, plant operations and maintenance for new space, or funding formula calculations) made by the Board or other entities.