

**KENTUCKY STATEWIDE COST ALLOCATION**  
**FISCAL YEAR 2021**  
**Exhibit A**  
(Amounts Rounded to the Nearest Dollar)

	Social Security D1	Statewide Accounting D2	Customer Resource Center D3	Procurement Services D4	Personnel D5	Deferred Comp. D6	Treasurer D7	Auditor D8	Gov Off for Policy & Mgmt D9	KY Retirement D10	Surplus Properties D11	Pass-Thru Section II (from B)	Total Fixed Cost
Leg Research	3,750	1,154	528	5,367	(10,511)	-	2,810	-	18,551	187,147	(534)	(692)	207,570
Judicial	31,147	31,072	18,403	(66)	(92,390)	-	22,468	1,875	154,054	1,553,674	(9)	24,644	1,744,873
UPS	10,142	8,517	5,594	1,789	(28,378)	-	6,699	-	50,167	506,105	(1,059)	9,824	569,402
Agriculture	2,062	3,932	2,202	(2,343)	(4,497)	-	2,183	796	10,201	103,030	(771)	1,670	118,466
Attorney General	1,666	4,762	2,803	(3,492)	(6,199)	-	2,119	-	8,237	82,958	(503)	514	92,866
Election Finance	110	136	103	(15)	(351)	-	95	-	542	5,461	(22)	10	6,069
Governor's Office	460	13,812	16,721	718	(1,839)	-	620	-	2,276	22,914	(241)	1,036	56,478
Veterans Affairs	7,769	8,777	5,420	(50,975)	(14,629)	-	5,666	-	38,443	388,484	(9,839)	2,317	381,434
Military Affairs	897	37,611	22,356	47,310	(5,389)	-	1,944	6,369	4,431	44,436	(11,922)	3,537	151,580
Local Development	376	1,018	436	290	(1,497)	-	1,315	-	1,858	18,704	(77)	1,171	23,594
Secretary of State	229	446	215	(85)	(959)	-	223	-	1,134	11,412	(71)	863	13,408
Board of Elections	132	662	563	(727)	(384)	-	253	-	653	6,585	(142)	4,712	12,307
Transportation	35,530	338,445	256,802	1,227,153	(143,146)	-	30,522	25,189	175,653	1,768,001	(210,032)	304,172	3,808,289
Economic Development	653	858	499	(579)	(1,299)	-	583	-	3,232	32,658	(82)	4,267	40,791
Finance-KHEEA	124	2,742	1,630	(763)	(1,746)	-	444	-	610	6,029	(108)	(54)	8,910
Finance-COT	2,401	8,631	4,702	(2,665)	(17,186)	-	2,488	1,424	11,854	118,616	(523)	(504)	129,237
Finance-Revenue	6,681	6,003	(1,964)	6	(28,627)	-	212,783	256	33,027	332,272	(126)	1,119	561,429
Dept of Fish & Wildlife Resources	4,684	16,650	6,400	1,971	(14,765)	-	3,056	6,672	23,168	233,569	(13,450)	3,006	270,963
Education Professional Standards Bd	(138)	(883)	(1,988)	(442)	(2,793)	-	(462)	-	(690)	(7,256)	(72)	(1)	(14,725)
Council on Post Secondary Educ	470	313	(969)	(4,711)	(2,984)	-	278	18,701	2,323	23,281	(704)	1,173	37,170
Education: Office of the Secretary	652	1,826	1,542	(13)	(1,473)	-	724	-	3,228	32,595	(2)	122	39,202
Workforce Investment	5,263	58,797	43,009	(3,917)	(35,737)	-	68,775	18,545	25,988	260,224	(905)	12,799	452,841
Dept of Education	9,625	33,508	18,612	2,629	(35,659)	-	10,992	60,200	47,591	479,307	(1,194)	1,632	627,242
KET	922	1,313	551	(6,029)	(3,992)	-	700	-	4,559	45,859	(978)	247	43,150
Libraries & Archives	298	1,442	860	(620)	(4,368)	-	437	-	1,469	14,487	(107)	123	14,021
Nature Preserves Commission	(100)	(183)	(563)	50	(1,525)	-	(100)	-	(500)	(5,215)	(12)	-	(8,148)
GAPS	(385)	(382)	(892)	(526)	(5,855)	-	(316)	2,542	(1,921)	(20,025)	(74)	-	(27,835)
Energy and Environment Cabinet	13,558	20,579	7,314	8,539	(27,827)	-	9,615	-	67,088	677,747	(4,255)	53	772,411
Public Protection Cabinet	5,139	3,852	(2,737)	(18,035)	(9,361)	-	4,401	-	25,414	256,044	(1,322)	4,461	267,856
Labor Cabinet	2,867	7,315	6,355	2,935	(5,812)	-	16,478	-	14,185	143,310	(760)	1,288	188,160
CHFS-KHBE	55	(1,046)	(2,274)	(2,524)	(1,291)	-	(149)	-	268	2,598	(356)	-	(4,721)
Health & Family Svcs-Secretary	3,122	34,570	28,559	2,780	(6,162)	-	15,158	87,240	15,449	156,097	(390)	41,286	377,710
Gov. Off. Of Wellness and Phy. Act.	-	(1)	(1)	-	-	-	-	-	-	-	-	-	(2)
CHFS: Office of Inspector General	1,953	8,927	5,068	(1,420)	(6,379)	-	1,115	-	9,657	97,341	(318)	23	115,967
Dept for Aging and Indept. Living	1,661	10,996	6,970	(55)	(2,277)	-	2,380	-	8,219	83,136	(27)	(410)	110,593
Dept. for Income Support	2,936	11,895	4,851	(3,795)	(18,886)	-	568,823	9,483	14,502	145,315	(731)	(1,445)	732,949
Dept of Public Health	3,332	15,501	9,033	(11,732)	(11,872)	-	4,510	1,823	16,478	165,995	(2,889)	6,239	196,419
Dept. for MH Dev. Disab. & Addic. Svcs.	2,547	11,107	(1,186)	(21,721)	(45,831)	-	2,282	-	12,513	122,645	(4,329)	(2,448)	75,578
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	150	1,146	794	353	(187)	-	86	-	743	7,522	(87)	1,296	11,817
CHFS: Office of the Ombudsman	-	(2)	(3)	(92)	-	-	-	-	-	-	(13)	-	(110)
Dept for Community Based Svcs	40,483	101,680	87,430	(70,730)	(108,714)	-	61,440	124	200,259	2,020,711	(10,347)	(11,802)	2,310,534
Dept for Medicaid Services	1,236	24,698	21,192	(3,141)	(6,006)	-	805	-	6,108	61,383	(1,032)	(420)	104,824
Dept for Medicaid Svcs: Benefits Children With Special Care Needs	-	12,880	10,925	(26)	-	-	33,004	-	-	-	(4)	-	56,779
Office of Health Policy	(59)	-	-	-	(897)	-	(38)	-	(294)	(3,069)	-	(433)	(4,358)
Justice - Office of the Sec	946	2,039	1,499	(1,080)	(990)	-	949	420	4,682	47,392	(945)	612	55,524
Public Advocacy	4,817	7,108	3,474	(500)	(11,743)	-	4,086	-	23,837	240,638	(71)	15,077	286,726
State Police	15,177	25,117	14,384	3,617	(52,270)	-	11,930	-	75,056	756,282	(2,298)	35	847,030
Juvenile Justice	9,558	12,187	4,630	3,593	(37,598)	-	6,827	-	47,255	475,718	(716)	493	521,946
Criminal Justice Training	1,539	8,238	6,959	6,517	(2,276)	-	2,111	-	7,619	77,053	(1,996)	6,500	112,265
Corrections	32,488	26,764	10,401	182,276	(108,802)	-	22,556	-	160,663	1,619,173	(21,900)	338,250	2,261,869
Others, including Boards	13,403	107,102	61,007	1,630,568	(60,303)	-	134,575	40,292	66,247	666,208	(58,086)	20,971	2,621,982
<b>Total</b>	<b>282,329</b>	<b>1,033,630</b>	<b>688,223</b>	<b>2,924,316</b>	<b>(1,002,332)</b>	<b>-</b>	<b>1,280,243</b>	<b>281,949</b>	<b>1,396,085</b>	<b>14,064,551</b>	<b>(366,431)</b>	<b>797,333</b>	<b>21,379,898</b>

**KENTUCKY STATEWIDE COST ALLOCATION**  
**FISCAL YEAR 2019**  
**Exhibit B**

(Amounts Rounded to the Nearest Dollar)

USER AGENCIES	Records Center B13	Motorpool B14	State Risk B15	Correctional Industries B16	Facilities Security B17	Printing B18	Office of Govt Training B19	Facility Support B20	Commonwealth Office of Technology B21	Workers Comp B22	TOTAL Section II	Pass-Thru Section II
Leg Research	12,501.29	-	(1,707.44)	-	205,676.80	-	(692.41)	1,539,706.35	385.77	1,127.01	1,756,997.38	(692.41)
Judicial	1,050,043.56	(36.97)	(10,497.31)	24,568.47	48,168.14	75.85	-	117,519.80	1,083.93	14,899.41	1,245,824.90	24,644.32
UPS	83,098.91	-	(641.87)	9,794.98	-	29.26	-	-	289.03	6,377.87	98,948.17	9,824.23
Agriculture	986.58	(4.66)	(8,292.04)	1,839.75	1,931.84	537.69	(707.02)	342.95	879.72	3,563.25	1,078.05	1,670.42
Attorney General	22,481.85	(8,374.62)	(472.28)	947.08	33,086.15	-	(433.49)	78,343.47	2,346.58	669.68	128,594.41	513.59
Election Finance	5,089.56	-	(44.22)	47.24	965.69	-	(36.77)	24.50	93.52	20.29	6,159.79	10.47
Governor's Office	31,060.87	(665.84)	(139.04)	2,106.23	58,878.18	400.83	(1,470.85)	151,233.37	969.92	116.84	242,490.51	1,036.21
Veterans Affairs	-	(6,445.81)	(15,112.52)	5,267.25	-	180.62	(3,130.70)	106.15	2,845.42	20,613.87	4,324.27	2,317.17
Military Affairs	13,214.85	(14,521.56)	(66,392.39)	2,784.85	5,795.05	1,179.27	(427.04)	34,444.67	1,134.57	21,844.47	(943.28)	3,537.07
Local Development	10,416.45	(588.86)	(52.46)	1,313.71	1,931.84	32.79	(175.34)	5,547.35	525.59	81.67	19,032.73	1,171.15
Secretary of State	21,729.50	-	(85.60)	300.96	23,954.41	661.08	(98.98)	57,339.25	281.88	44.92	103,939.66	863.06
Board of Elections	-	(5.70)	(99.13)	4,754.22	965.69	-	(42.42)	57.16	389.60	50.07	6,069.48	4,711.80
Transportation	83,086.50	(317,306.75)	(200,448.65)	296,652.87	254,086.60	16,856.49	(9,336.70)	2,647,811.65	55,001.18	-	2,826,403.18	304,171.66
Economic Development	10,709.63	(2,268.59)	(192.48)	4,051.37	1,448.88	427.82	(212.11)	157,581.12	984.06	122.93	172,652.63	4,267.08
Finance-KHEAA	13,168.31	(9.75)	(1,023.70)	27.68	1,931.84	-	(82.02)	370,633.82	78.05	185.48	384,909.72	(54.34)
Finance-COT	511.90	(19,569.93)	(14,185.56)	858.49	178,224.91	22.83	(1,385.77)	681,327.96	10,711.41	15,178.36	851,694.61	(504.45)
Finance-Revenue	10,636.72	(2,317.39)	(632.95)	321.46	94,442.55	3,455.51	(2,658.41)	1,590,347.50	48,199.16	8,389.10	1,750,183.27	1,118.56
Dept of Fish & Wildlife Resources	2,091.05	(68,615.64)	(15,501.07)	1,708.14	1,931.84	2,190.68	(892.48)	9,134.10	4,220.14	19,676.70	(44,056.55)	3,006.34
Education Professional Standards Bd	8,888.58	-	(157.38)	-	-	43.33	(44.78)	49,525.12	91.71	50.71	58,397.22	(1.45)
Council on Post Secondary Educ	261.38	(614.54)	(235.82)	1,133.44	-	234.76	(195.14)	318.45	1,196.81	135.20	2,234.54	1,173.07
Education: Office of the Secretary	-	(732.05)	(113.65)	325.67	13,448.51	47.94	(251.70)	241,423.48	4,926.12	183.46	259,257.78	121.91
Workforce Investment	8,339.36	(7,961.92)	(7,461.71)	13,972.10	68,256.56	941.43	(2,114.20)	314,255.12	17,871.05	6,993.06	413,090.86	12,799.33
Dept of Education	39,602.67	-	(20,486.59)	2,689.68	55,752.13	7,597.45	(4,543.61)	1,063,609.43	759.36	8,761.13	1,142,032.77	1,632.10
KET	353.68	(4,360.87)	(13,271.29)	199.69	-	46.93	-	-	1,393.33	592.37	(15,046.17)	246.62
Libraries & Archives	6,676.45	(1,411.01)	(680.60)	240.86	3,863.68	159.42	(277.15)	615,091.55	1,150.44	304.80	625,118.44	123.13
Nature Preserves Commission	-	-	(874.65)	-	-	-	-	-	123.09	-	(751.56)	-
GAPS	-	-	(17.85)	-	-	-	-	-	24.26	-	6.42	-
Energy and Environment Cabinet	95,154.22	(41.57)	(42,394.59)	1,641.81	154,099.11	1,258.94	(2,848.08)	383.77	14,106.98	-	221,360.60	52.68
Public Protection Cabinet	43,411.69	(14,651.40)	(8,074.95)	4,908.96	14,971.76	997.63	(1,445.62)	1,484.32	6,207.86	25,873.98	73,684.23	4,460.97
Labor Cabinet	2,272.54	(1,462.52)	(839.55)	1,226.91	11,590.44	934.21	(872.86)	9,907.76	4,373.30	2.90	27,133.12	1,288.25
CHFS-KHBE	-	-	-	-	-	-	-	-	202.15	-	202.15	-
Health & Family Svcs-Secretary	638,604.31	(2,774.18)	(663.64)	42,917.49	367,412.09	34.12	(1,665.75)	3,541,484.61	58,084.67	92,651.76	4,736,085.49	41,285.87
Gov. Off. Of Wellness and Phy. Act.	-	-	-	-	-	-	-	-	-	-	-	-
CHFS: Office of Inspector General	-	(7,159.93)	(180.91)	-	-	51.07	(28.28)	82,412.75	1,965.58	-	77,060.28	22.79
Dept for Aging and Indept. Living	-	(6,745.58)	(74.82)	-	-	76.48	(486.43)	-	717.24	-	(6,513.10)	(409.95)
Dept of Income Support	-	(1,383.51)	(553.23)	-	-	107.88	(1,552.62)	-	10,701.12	-	7,319.64	(1,444.74)
Dept of Public Health	-	(5,751.26)	(2,835.27)	-	-	7,364.98	(1,125.58)	515,111.46	3,561.50	-	516,325.83	6,239.40
Dept for MH, Dev. Disab. & Addic. Svcs.	-	(19,892.47)	(32,024.26)	276.87	-	606.47	(3,331.50)	-	4,059.92	-	(50,304.98)	(2,448.16)
Dept. for Fam. Res. Ctrs. & Vol Svcs.	-	(407.73)	-	-	-	1,330.41	(33.94)	-	105.14	-	993.89	1,296.47
Dept for Community Based Svcs	-	(34,679.55)	(1,386.80)	-	-	1,314.38	(13,116.71)	-	25,542.73	-	(22,325.94)	(11,802.33)
Dept for Medicaid Services	-	(680.98)	-	-	-	125.93	(545.82)	-	6,959.90	-	5,859.03	(419.90)
Dept for Medicaid Svcs: Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Children With Special Care Needs	-	-	-	-	-	-	(432.70)	-	-	-	(432.70)	(432.70)
Office of Health Policy	-	-	-	-	-	-	-	-	4.15	-	4.15	-
Justice - Office of the Sec	3,265.32	(441.82)	(107.08)	857.84	58,130.79	-	(246.04)	299,871.24	945.73	180.38	362,456.35	611.80
Public Advocacy	99,642.68	(7,095.82)	(516.56)	15,626.48	1,931.84	1,012.09	(1,561.11)	530.75	5,543.52	9,929.85	125,043.72	15,077.46
State Police	135,655.82	(341.75)	(342,620.70)	5,110.78	-	277.41	(5,353.59)	434,666.85	27,588.01	74,707.52	329,690.36	34.60
Juvenile Justice	5,243.13	(29,043.92)	(15,535.19)	4,380.07	1,931.84	7.16	(3,894.29)	5,892.22	6,468.92	43,122.91	18,572.85	492.94
Criminal Justice Training	-	-	(12,035.45)	6,955.19	-	45.65	(500.57)	741.97	2,330.62	6,115.40	3,652.82	6,500.27
Corrections	30,138.67	(75,256.04)	(137,434.85)	349,774.69	14,022.44	-	(11,524.49)	177,620.37	26,076.14	99,441.16	472,858.07	338,250.19
Others, including Boards	168,380.34	(62,637.96)	(3,647,710.56)	19,566.98	147,546.94	5,625.59	(4,221.76)	4,029,296.11	13,361.92	196,229.09	865,436.68	20,970.80
<b>Total</b>	<b>2,656,718.28</b>	<b>(734,045.67)</b>	<b>(4,623,808.66)</b>	<b>829,150.26</b>	<b>1,826,378.50</b>	<b>52,180.95</b>	<b>(83,996.83)</b>	<b>18,825,128.49</b>	<b>376,862.83</b>	<b>678,237.60</b>	<b>19,802,805.75</b>	<b>797,333.38</b>