

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
 FINANCIAL REPORT TO MANAGEMENT AND  
 SUPPLEMENTAL INFORMATION SCHEDULES  
 FISCAL YEAR END JUNE 30, 2021  
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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
COMBINED BALANCE SHEET  
ALL FUNDS  
JUNE 30, 2021**

	GENERAL FUND	CAPITAL PROJECTS FUND	ROAD FUND
<b>ASSETS</b>			
Cash on Deposit with State Treasurer	940,843	24,856,017	661,304,797
Imprest and Change Funds	-	-	15,000
Long term investments	-	-	-
Receivables	-	-	50,037,308
<b>TOTAL ASSETS</b>	<b>940,843</b>	<b>24,856,017</b>	<b>711,357,105</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
Unamortized discount on investments	-	-	-
Warrants payable	-	-	-
Accounts Payable	-	588	573,448
Vouchers Payable	-	-	-
Leases payable	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>588</b>	<b>573,448</b>
<b>FUND EQUITY</b>			
<b>RESERVED FOR:</b>			
Current year encumbrances	-	3,835,276	-
Continued Appropriations Including Encumbrances	940,843	6,797,838	613,457,963
Capital Outlay	-	14,222,315	-
<b>TOTAL RESERVED FUNDS FOR ENCUMBRANCES</b>	<b>940,843</b>	<b>24,855,429</b>	<b>613,457,963</b>
<b>FUND BALANCE:</b>			
Investment in Fixed Assets	-	-	-
Undesignated Fund Balance	-	-	(159,887,077)
Estimated revenues over(under)appropriations	-	-	257,212,771
<b>TOTAL UNRESERVED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>97,325,694</b>
<b>TOTAL FUND EQUITY</b>	<b>940,843</b>	<b>24,855,429</b>	<b>710,783,657</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>940,843</b>	<b>24,856,017</b>	<b>711,357,105</b>

FEDERAL FUND	AGENCY FUND	OTHER EXPENDABLE TRUST FUND	TOTAL MEMO ONLY
(151,054,088)	98,169,890	11,778,757	645,996,216
-	200	-	15,200
-	1,413,796	-	51,451,104
<u>(151,054,088)</u>	<u>99,583,886</u>	<u>11,778,757</u>	<u>697,462,520</u>
-	-	-	-
-	-	-	-
<u>1,147,278</u>	<u>39,875,792</u>	<u>-</u>	<u>41,597,106</u>
<u>1,147,278</u>	<u>39,875,792</u>	<u>-</u>	<u>41,597,106</u>
(136,113,546)	144,665,479	-	629,748,577
-	-	-	14,222,315
<u>(136,113,546)</u>	<u>144,665,479</u>	<u>-</u>	<u>647,806,168</u>
57,975,841	(77,196,368)	11,778,757	(167,328,847)
<u>(74,063,661)</u>	<u>(7,761,017)</u>	<u>-</u>	<u>-</u>
<u>(16,087,820)</u>	<u>(84,957,385)</u>	<u>11,778,757</u>	<u>8,059,246</u>
<u>(152,201,366)</u>	<u>59,708,094</u>	<u>11,778,757</u>	<u>655,865,414</u>
<u>(151,054,088)</u>	<u>99,583,886</u>	<u>11,778,757</u>	<u>697,462,520</u>

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES AND OTHER RECIEPTS  
GENERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	OPERATING TRANSFERS-IN
2020-21 APPROPRIATIONS TRANSFERRED IN COMMONWEALTH GENERAL FUND	6,087,413
TOTAL REVENUE RECEIPTS	6,087,413

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
GENERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>AIR TRANSPORTATION</b>			
BC53 AVIATION ECONOMIC DEVELOPMENT	756,842	-	756,842
TOTAL AIR TRANSPORTATION	756,842	-	756,842
<b>PUBLIC TRANSPORTATION</b>			
EA51 MULTIMODAL SYS PLANNING	-	398,200	398,200
EA52 MASS TRANSP CONSTRUCTION	456,201	5,190,800	5,647,001
TOTAL PUBLIC TRANSPORTATION	456,201	5,589,000	6,045,201
<b>GENERAL ADMINISTRATION AND SUPPORT</b>			
OFFICE OF SECRETARY			
KA21 SECRETARY'S OFFICE	-	500,000	500,000
	-	500,000	500,000
TOTAL GENERAL FUND EXPENDITURES FY21	1,213,043	6,089,000	7,302,043

DISPOSITION OF BALANCE			FORWARDED	LAPSE	FUNC
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE			
-	699,161	57,681	57,680	1	BC53
-	699,161	57,681	57,680	1	
-	397,328	872	-	872	EA51
16,526	4,764,709	865,766	883,163	(871)	EA52
16,526	5,162,037	866,638	883,163	1	
-	498,415	1,585	-	1,585	KA21
-	498,415	1,585	-	1,585	
16,526	6,359,613	925,904	940,843	1,587	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

EXPENDITURES:	
AIR TRANSPORTATION	699,161
PUBLIC TRANSPORTATION	5,162,037
OFFICE OF SECRETARY	498,415
TOTAL EXPENDITURES	<u>6,359,613</u>
OTHER SOURCES (USES) OF FINANCING RESOURCES:	
COMMONWEALTH GENERAL FUND	6,087,413
NET OTHER SOURCES (USES) OF FINANCING RESOURCES	<u>6,087,413</u>
EXCESS OF REVENUE AND OTHER FINANCIAL SOURCES OVER (UNDER) EXPENDITURES	(272,200)
FUND BALANCE, JULY 1, 2020	1,213,043
FUND BALANCE, JUNE 30, 2021	<u><u>940,843</u></u>



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES AND OTHER RECEIPTS  
CAPITAL PROJECTS FUND  
JULY 1, 2020 TO JUNE 30, 2021**

		ACTUAL REVENUES
<u>INTEREST &amp; OTHER INVESTMENT INCOME</u>		
INTRA-FUND TRANSFER BOND PROCEEDS	11,028,380	N875
INTRA-FUND TRANSFER INVESTMENT INCOME	700,000	N879
INTRA-FUND TRANSFER ROAD FUND RESOURCES	4,711,860	N881
TOTAL INTEREST & INVESTMENT INCOME	16,440,240	
<u>REVENUE FROM OTHER GOVERNMENTS</u>		
FEDERAL HIGHWAY ADMINISTRATION AID	8,126,918	R613
FEDERAL AID-AERONAUTICS	(12,085)	R616
TOTAL REVENUE FROM OTHER GOVERNMENTS	8,114,833	
TOTAL REVENUES	24,555,073	
<u>OPERATING TRANSFERS IN</u>		
TRANSPORT FUND RESOURCES		
TRANSFER FROM AGENCY FUND	259,723	N113
TRANSFER FROM ROAD FUND	13,940,000	N111
TOTAL OPERATING TRANSFERS IN	14,199,723	
TOTAL CURRENT YEAR RECEIPTS	38,754,796	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
CAPITAL PROJECTS FUND  
JULY 1, 2020 TO JUNE 30, 2021**

EMARS		PRIOR YEAR	CURRENT YEAR	TOTAL
FUND	PROJECT NAME	ALLOTMENTS	ALLOTMENTS	ALLOTMENTS
C44V	REPLACE AUTOMATED VEHICLE INFO SYS (AVIS)	25,000,000	-	25,000,000
C6CJ	CONST MENIFEE COUNTY MAINT FACILITY & SALT STOR	1,440,000	-	1,440,000
C6CN	CONST BALLARD COUNTY MAINT FACILITY & SALT STOR	1,440,000	-	1,440,000
C6Q8	SECTION OFFICES-ROUND 3 PHASE A	1,065,000	-	1,065,000
C780	CONSTRUCT JACKSON (D-10) DISTRICT OFFICE	7,026,000	-	7,026,000
C781	UPGRADE AASHTOWARE	2,600,000	-	2,600,000
C827	BARREN RIVER STATE PARK	7,800	-	7,800
C83Q	HART COUNTY REST AREA	1,628,366	-	1,628,366
C853	CARTER CAVE STATE PARK RESURFACING	91,200	-	91,200
C86G	CCA LIGHTING SYSTEM REPLACEMENT	1,893,567	-	1,893,567
C87C	AIRCRAFT MAINTENANCE POOL - 2016-2018	991,854	-	991,854
C87G	INTERNATIONAL REGISTRATION PLAN SYSTEM UPGRADE	2,500,000	-	2,500,000
C87H	TRANSPORTATION ENTERPRISE DATABASE II	982,243	-	982,243
C8BF	HARDIN COUNTY DISTRICT OFFICE - ROOF INSTALLATION	500,000	-	500,000
C8BH	MCCRACKEN CO. EQUIPMENT GARAGE ROOF INSTALLATION	145,000	-	145,000
C8CE	STATEWIDE FACILITY REMEDIATION & COMPLIANCE	700,000	-	700,000
C8D5	REST AREA & LOADOMETER REPAIRS-DISTRICT 6	10,000	-	10,000
C8D6	LAKE CUMB STATE PARK PARKING LOT-ROCKFALL MITIGATION DESIGN	96,526	-	96,526
C8D7	LOADOMETER MAINTENANCE & REPAIRS STATEWIDE	1,339,100	150,000	1,489,100
C8D8	REST AREA MAINTENANCE & REPAIRS STATEWIDE	821,876	-	821,876
C8DH	PURCHASE WATER & OIL SEPARATORS	160,000	-	160,000
C8DJ	OVERHEAD DOOR INSTALLATIONS & REPAIRS	575,000	75,000	650,000
C8ED	MINOR FACILITY MAINTENANCE AND REPAIR	4,512,500	-	4,512,500
C8HA	BULLITT COUNTY WELCOME CENTER-BUILDING REPAIR	234,000	-	234,000
C8J0	CHRISTIAN COUNTY WELCOME CENTER - BUILDING REPAIR	73,850	-	73,850
C8LG	CONSTRUCTION OF NEW SALT STORAGE FACILITIES	3,297,150	-	3,297,150
C8MS	CARTER CAVES STATE PARK SLOPE & PAVEMENT REPAIRS	58,950	-	58,950
C8MX	WHITLEY COUNTY WELCOME CRT-INT/EXT IMPROVEMENTS	250,000	-	250,000
C8MY	BEAUTIFICATION OF VARIOUS WELCOME CET & REST AREAS	50,000	-	50,000
C8N2	BUCKHORN STATE PARK ASPHALT RESURFACING PICNIC&SHELTER AREA	26,000	-	26,000
C8P1	WAVELAND MUSEUM-STRIPE PARKING LOT	1,665	-	1,665
C8RQ	LAKE CUMBERLAND STATE PARK PARKING LOT STRIPING	6,200	-	6,200
C8T5	NEW ROWAN COUNTY WEIGH STATION	1,528,626	-	1,528,626
C8T6	SCOTT COUNTY REST AREA FAC UPGRADES & REPAIRS	430,700	-	430,700
C8T7	WOODFORD COUNTY REST AREA FAC UPGRADES & REPAIRS	480,000	-	480,000
C8UQ	DEMOLITION OF OLD C-1 GARAGE	452,625	-	452,625
C8VD	WAVELAND MUSEUM-PANEL SIGN REPLACEMENT	6,000	-	6,000
C8WV	EASTBOUND REST AREA REPAIRS WOODFORD CO.	469,625	-	469,625

PRIOR YEAR DISBURSEMENTS	CURRENT YEAR DISBURSEMENTS	UNLIQUIDATED ENCUMBRANCES	BALANCE	EMARS FUND
22,416,210	2,416,254	-	167,536	C44V
1,389,016	-	22,650	28,334	C6CJ
5,537	8,293	79,795	1,346,375	C6CN
822,854	-	26,552	215,594	C6Q8
6,928,616	-	41,377	56,007	C780
2,597,727	-	-	2,273	C781
1,782	-	-	6,018	C827
1,618,592	-	-	9,774	C83Q
74,100	6,290	-	10,810	C853
1,701,483	-	-	192,084	C86G
205,492	-	-	786,362	C87C
849,643	956,017	-	694,340	C87G
326,101	221,990	-	434,152	C87H
455,726	-	-	44,274	C8BF
122,245	-	-	22,755	C8BH
551,258	40,374	-	108,368	C8CE
-	-	-	10,000	C8D5
27,828	-	-	68,698	C8D6
1,229,515	254,416	-	5,169	C8D7
648,299	74,385	-	99,192	C8D8
159,796	-	-	204	C8DH
575,551	75,395	-	(946)	C8DJ
4,179,965	223,117	108,886	532	C8ED
176,700	38,182	-	19,118	C8HA
70,235	1,675	675	1,265	C8J0
3,210,037	78,634	8,037	442	C8LG
22,285	-	-	36,665	C8MS
39,657	195,179	-	15,164	C8MX
46,444	1,406	-	2,150	C8MY
24,987	-	-	1,013	C8N2
543	-	-	1,122	C8P1
5,483	-	-	717	C8RQ
1,481,707	46,313	275	331	C8T5
427,855	-	1,500	1,345	C8T6
332,877	28,520	112,495	6,108	C8T7
390,664	32,322	-	29,639	C8UQ
-	-	-	6,000	C8VD
310,107	25,880	123,922	9,716	C8WV

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
CAPITAL PROJECTS FUND  
JULY 1, 2020 TO JUNE 30, 2021**

EMARS		PRIOR YEAR	CURRENT YEAR	TOTAL
FUND	PROJECT NAME	ALLOTMENTS	ALLOTMENTS	ALLOTMENTS
C8XJ	LAKE MALONE STATE PARK	75,000	-	75,000
C8XK	KINGDOM COME STATE PARK	475,000	-	475,000
C8Y9	CONSTRUCT SECTION OFFICE-MADISON CO	400,000	50,500	450,500
C8YU	KENTUCKY AVIATION ECONOMIC DEVELOPMENT FUND	18,750,000	-	18,750,000
C8Z0	PARKS ROAD RESURFACING	1,066,043	-	1,066,043
C8Z1	PARKS VARIOUS REPAIRS	842,611	-	842,611
C8Z3	ENVIRONMENTAL REMEDIATION	450,000	-	450,000
C8Z4	ENVIRONMENTAL COMPLIANCE ANALYTICS & REPAIRS	450,000	-	450,000
C91C	CUMBERLAND FALLS RESORT ROADS	80,560	-	80,560
C91D	CONSTRUCT LINCOLN CO MAINT GARAGE	265,000	-	265,000
C91E	CONSTRUCT CLAY COUNTY DISTRICT OFFICE	500,000	-	500,000
C93T	AIRCRAFT MAINTENANCE POOL - 2018-2020	1,364,113	-	1,364,113
C93Y	CONSTRUCT CRITTENDEN CO. MAINTENANCE FACILITY & SALT STORAGE	1,850,000	-	1,850,000
C940	CONSTRUCT HOPKINS CO. MAINTENANCE FACILITY & SALT STORAGE	1,800,000	-	1,800,000
C94P	STRUCTURAL CONDITION MONTGOMERY CO REST AREA	16,000	-	16,000
C94Q	FRANKLIN CO MATERIALS LAB	110,000	-	110,000
C94T	MCCRACKEN CO WELCOME CENTER ROOF LEAKS	153,000	132,400	285,400
C954	CAP CITY AIRPORT HANGAR DOOR REPLACEMENT	500,000	-	500,000
C982	WATER LINE RECONSTRUCTION	80,000	26,000	106,000
C998	BREATHITT COUNTY DISTRICT OFFICE DEMO	380,000	-	380,000
C9A1	ROOF REPAIRS AND REPLACEMENTS	517,725	-	517,725
C9B2	FLOYD COUNTY WIEGH STATION NEW BUILDING	518,000	36,580	554,580
C9B3	TOURISM WELCOME CENTER RE-IMAGING	40,000	-	40,000
C9B5	ROUGH RIVER MARINA PARKING LOT EROSION	30,000	-	30,000
C9BM	CARTER COUNTY ST. PARK-COTTAGE LOOP RD RESUR & REP	-	15,000	15,000
C9BN	GB STATE PARK-CABIN RD & CONFERENCE CENTER PARKING LOT	-	80,000	80,000
C9BP	CARTER COUNTY GREENBO LAKE STATE PARK SIGN	7,000	-	7,000
C9CB	DEMOLIITION & RE-CONSTR SIMPSON CO WELCOME CENTER	4,814,700	-	4,814,700
C9CC	DEMOLIITION & RE-CONSTR WHITLEY CO WELCOME CENTER	5,547,300	-	5,547,300
C9EJ	MAJOR REPAIRS BULLITT CO WELCOME CENTER	1,226,830	-	1,226,830
C9EN	MUHLENBERG CO SECTION OFFICE	425,000	-	425,000
C9ES	LAUREL CO WEIGH STATION BUILDINGS REPAIRS	100,000	462,000	562,000
C9H9	DALE HOLLOW STATE PARK-DIRECTIONAL SINAGE	5,000	-	5,000
C9JU	SIGN FOR BLUE LICKS STATE PARK (FAYETTE CO I-75)	1,000	-	1,000
C9K9	BIG BONE PARK-MASTODON TRAIL RESURFACING	88,000	-	88,000
C9KB	SPENCER CO EQUIPMENT SHED	60,000	-	60,000
C9LX	FLOYD CO MINNIE MAINTENANCE GARAGE ROOF	90,000	-	90,000
C9MB	NATURAL BRIDGE RESURFACING	275,000	-	275,000
C9MC	NATURAL BRIDGE DRAINAGE REPAIRS	45,427	-	45,427
C9MK	ROUGH RIVER RESURFACING	225,000	-	225,000
C9MW	OLD MULKEY MEETING HOUSE ROAD & PARKING LOT	70,000	-	70,000
C9N7	JENNY WILEY STATE PARK CAMPGRAOUND ENTRANCE	115,050	-	115,050
C9NN	CARTER CAVES STARE PARK RESURFACE ENTRANCE ROAD	172,000	10,000	182,000
C9NW	CONSTRUCT CASEY COUNTY MAINTENANCE FACILITY	-	1,460,000	1,460,000
C9QX	AIRCRAFT MAINTENANCE POOL - 2020-2022	-	700,000	700,000
C9QY	REPAIR LOADOMETERS & REST Areas - 2020-2022	-	-	-
C9QZ	TRANSPORTATION WAREHOUSE FACILITY RENOVATION OR REPL	-	1,500,000	1,500,000

PRIOR YEAR DISBURSEMENTS	CURRENT YEAR DISBURSEMENTS	UNLIQUIDATED ENCUMBRANCES	BALANCE	EMARS FUND
60,161	-		14,839	C8XJ
355,035	-	-	119,965	C8XK
450,500	-		-	C8Y9
5,739,595	11,097,500	1,737,650	175,255	C8YU
779,962	11,270	-	274,811	C8Z0
645,552	76,989	-	120,070	C8Z1
-	32,300	22,632	395,068	C8Z3
-			450,000	C8Z4
50,614	-		29,946	C91C
156,831	-		108,169	C91D
7,500	-	410,532	81,968	C91E
1,362,481	1,430	-	202	C93T
1,487,139	326,955	3,161	32,745	C93Y
111,671	3,240	29,875	1,655,214	C940
12,041	-		3,959	C94P
104,272	-		5,728	C94Q
40,675	18,882	12,665	213,178	C94T
5,613	-	-	494,387	C954
8,830	33,696	39,711	23,763	C982
377,548	-	-	2,452	C998
452,090	48,904	-	16,731	C9A1
367,201	181,428	3,035	2,916	C9B2
21,712	11,831	-	6,457	C9B3
9,713	-		20,287	C9B5
			15,000	C9BM
			80,000	C9BN
6,445	-		555	C9BP
1,646,349	2,894,334	215,350	58,667	C9CB
2,746,379	2,790,921	-	10,000	C9CC
948,535	240,340	-	37,955	C9EJ
229,185	153,109	490	42,216	C9EN
7,640	453,035	27,370	73,955	C9ES
	-		5,000	C9H9
	-		1,000	C9JU
59,528	-	21,841	6,631	C9K9
49,010	2,564	-	8,426	C9KB
	60,345	-	29,655	C9LX
	-	217,721	57,279	C9MB
	2,148		43,279	C9MC
	138,498	8,535	77,967	C9MK
	52,069	1,025	16,906	C9MW
	85,577		29,473	C9N7
	161,614	2,461	17,925	C9NN
	71,970	1,189,257	198,773	C9NW
	700,000		-	C9QX
	-		-	C9QY
	35,567	35,930	1,428,503	C9QZ

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
CAPITAL PROJECTS FUND  
JULY 1, 2020 TO JUNE 30, 2021**

EMARS		PRIOR YEAR	CURRENT YEAR	TOTAL
FUND	PROJECT NAME	ALLOTMENTS	ALLOTMENTS	ALLOTMENTS
C9R0	ROAD MAINTENANCE PARKS - 2020-2022	-	490,000	490,000
C9R1	VARIOUS ENVIRONMENTQAL COMPLIANCE-2020-2022	-	980,000	980,000
C9R2	MAINTENANCE POOL 2020-2022	-	-	-
C9R3	CONSTRUCT NICHOLAS COUNTY MAITENANCE/SALT STRUCTURE	-	2,000,000	2,000,000
C9R5	AASHTOWARE	-	2,000,000	2,000,000
C9RG	MULLENBERG/HENDERSONCOUNTY EQUIPMENT SHEDS	-	125,000	125,000
C9TA	CARROLL COUNTY MAINTENANCE ROOF REPLACEMENT	-	145,410	145,410
C9TE	STORM WATER SAMPLING (LAORATORY COST)	30,000	-	30,000
C9TF	SPOT REMEDIATION AT WILKINSON BLVD	100,000	-	100,000
C9TG	POND SAMPLING-CLEANUPS AND SPILL CLEANUPS	100,000	-	100,000
C9TH	ENVIRONMENTAL COVENANTS (STATEWIDE FACILITIES)	100,000	-	100,000
C9TJ	GROUND-WATER SAMPLING AT WILKINSON	20,000	-	20,000
C9U3	FAYETTE COUNTY DISTRICT OFFICE/HVAC REPAIR	-	150,000	150,000
C9U4	LAUREL COUNTY SALT STRUCTURE	-	195,418	195,418
C9U5	GRANT COUNTY SALT STRUCTURE	-	195,418	195,418
C9U6	HARRISON COUNTY EQUIPMENT SHED	-	80,000	80,000
C9U7	BLUE LICKS STATE PARK-TANNER STATION RD B.I.T	-	-	-
C9VD	SMALL CONSTRUCTION PROJECTS STATEWIDE	-	817,164	817,164
C9VE	SALT STRUCTURE REPAIRS STATEWIDE	-	513,000	513,000
C9VG	WICKLIFFE MOUNDS PARKING LOT RESURFACING	-	61,000	61,000
C9VH	MULTIPLE SMALL REPAIRS FOR AIRCRAFT	-	259,723	259,723
C9W6	MCCREARY COUNTY MAINTENANCE GARAGE ROOF	-	75,000	75,000
C9W7	OLDHAM COUNTY MAINTENANCE GARAGE ROOF	-	75,000	75,000
C9XR	HARLAN COUNTY SEWER PROJECT	-	85,000	85,000
C9Z6	GENERAL REPAIRS REST AREA-STATEWIDE	-	100,000	100,000
C9ZA	REPAIR FEASIBILITY STUDY-CLARK COUNTY REST AREA EASTBOUND	-	50,000	50,000
C9ZC	BUILDING REPAIRS & UPGRADES-SCOTT CO SB REST AREA	-	140,000	140,000
C9ZD	HARLAN COUNTY ROOF/GUTTER PROJECT	-	85,000	85,000
C9ZN	TODD COUNTY SALT STRUCTURE	-	166,000	166,000
C9ZU	BIG BONE LICK-SLIDE REPAIR & RESURFACING	-	182,250	182,250
C9ZV	PENDLETON COUNTY SALT STRUCTURE	-	170,000	170,000
CA0F	OWEN COUNTY MAINTENANCE GARAGE ROOF/GUTTERS	-	65,000	65,000
CA16	REPAIR/REPLACEMENT OF OVERHEAD DOORS	-	85,000	85,000
CA1F	KINCAID LAKE PARKING LOT	-	40,000	40,000
CA1G	GENERAL BURNSIDE ISLAND ASPHALT PATCHING	-	10,000	10,000
CA1T	LOADOMETERS MAINTENANCE AND REPOARIS-STATEWIDE	-	125,000	125,000
CA1Z	KINCAID STATE PARK SHEETING SIGN	-	630	630
CA3X	LAKE MALONE RESURFACING (MASTER AGREEMENT)	-	130,000	130,000
		-	-	-
CAPITAL PROJECTS FUND EXPENDITURES		332,750,111	14,293,493	347,043,604
NON BUDGETARY TRANSFERS OUT				
TRANSFER OUT TO ROAD FUND				
TRANSFER OUT TO AGENCY FUND				
TRANSFER OUT TO INTRA FD TR RF RESOURCES				
TOTAL NON BUDGETARY TRANSFERS OUT				

TOTAL CAPITAL PROJECTS FUND EXPENDITURES AND TRANSFERS FY21

PRIOR YEAR DISBURSEMENTS	CURRENT YEAR DISBURSEMENTS	UNLIQUIDATED ENCUMBRANCES	BALANCE	EMARS FUND
	-		490,000	C9R0
	9,312		970,688	C9R1
	-		-	C9R2
	317,098	1,280,011	402,891	C9R3
	986,500		1,013,500	C9R5
	122,200		2,800	C9RG
	112,600		32,810	C9TA
	-		30,000	C9TE
	-		100,000	C9TF
	-		100,000	C9TG
	-		100,000	C9TH
	-		20,000	C9TJ
		76,250	73,750	C9U3
	195,418		-	C9U4
	195,418		-	C9U5
	25,920	52,280	1,800	C9U6
	-		-	C9U7
	538,430	119,250	159,484	C9VD
	231,221	147,648	134,131	C9VE
	5,604	30,716	24,680	C9VG
	255,018		4,705	C9VH
	59,000		16,000	C9W6
	54,950		20,050	C9W7
	77,997		7,003	C9XR
	46,618	4,307	49,075	C9Z6
		19,000	31,000	C9ZA
			140,000	C9ZC
	77,260	-	7,740	C9ZD
		165,690	310	C9ZN
		165,681	16,569	C9ZU
		169,900	100	C9ZV
		61,700	3,300	CA0F
	20,409		64,591	CA16
			40,000	CA1F
	1,118		8,882	CA1G
	87,151		37,849	CA1T
			630	CA1Z
			130,000	CA3X
	-		-	
<b>294,435,765</b>	<b>27,866,287</b>	<b>6,797,838</b>	<b>17,943,714</b>	
	22,352			T611
	159,070			T613
	4,711,860			T881
	<b>4,893,282</b>			
	<b>32,759,569</b>			

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCE  
CAPITAL PROJECTS FUND  
JULY 1, 2020 TO JUNE 30, 2021**

REVENUES:	
INTRA-FUND TRANSFER INVEST INCOME	700,000
INTRA-FUND TRANSFER BOND PROCEEDS	11,028,380
INTRA-FUND TRANSFER ROAD FUND RESOURCES	4,711,860
FEDERAL AID-AERONAUTICS	(12,085)
FEDERAL HIGHWAY ADMINISTRATION AID	8,126,918
TOTAL REVENUES	24,555,073
EXPENDITURES:	
CAPITAL PROJECTS	27,866,287
TOTAL EXPENDITURES	27,866,287
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,311,214)
OTHER SOURCES AND (USES) OF FINANCIAL RESOURCES	
OPERATING TRANSFERS-IN:	
OPERATING TRANSFERS-IN FROM ROAD FUND	13,940,000
OPERATING TRANSFERS-IN FROM AGENCY FUND	259,723
OPERATING TRANSFERS-OUT:	
OPERATING TRANSFERS-OUT TO ROAD FUND	(22,352)
OPERATING TRANSFERS-OUT TO INTRA FD TR RF RESOURCES	(4,711,860)
OPERATING TRANSFERS-OUT TO AGENCY FUND	(159,070)
TOTAL OTHER SOURCES AND (USES) OF FINANCIAL RESOURCES	9,306,441
EXCESS OF REVENUE AND OTHER FINANCIAL SOURCES OVER (UNDER) EXPENDITURES	5,995,227
FUND BALANCE, JULY 1, 2020	18,860,202
FUND BALANCE, JUNE 30, 2021	24,855,429



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**STATEMENT OF REVENUES AND OTHER RECEIPTS**  
**ROAD FUND**  
**JULY 1, 2020 TO JUNE 30, 2021**

DESCRIPTION	ESTIMATED	ACTUAL	ACTUAL REVENUE	REVENUE
	REVENUES	REVENUES	OVER (UNDER)	SOURCE
	7-1-20 TO 6-30-21		ESTIMATED	
<b>TAXES</b>				
MOTOR FUELS NORMAL 51.8%	360,005,338	330,043,668	(29,961,670)	R120
MOTOR FUELS NORMAL 22.2%	154,288,002	141,447,286	(12,840,716)	R121
MOTOR FUELS NORMAL 18.3%	127,183,353	116,598,439	(10,584,914)	R122
MOTOR FUELS NORMAL 7.7%	53,514,307	49,060,545	(4,453,762)	R123
MOTOR FUELS NORMAL USE 51.8%	-	593,044	593,044	R126-AAA0
MOTOR FUELS NORMAL USE 22.2%	-	254,162	254,162	R127-AAB0
MOTOR FUELS NORMAL USE 18.3%	-	209,512	209,512	R128-AAC0
MOTOR FUELS NORMAL USE 7.7%	-	88,155	88,155	R129-AAD0
MOTOR FUELS SURTAX 51.8%	31,304,812	24,457,381	(6,847,431)	R126-ABA0
MOTOR FUELS SURTAX 22.2%	13,416,348	10,481,735	(2,934,613)	R127-ABB0
MOTOR FUELS SURTAX 18.3%	11,059,422	8,640,349	(2,419,073)	R128-ABC0
MOTOR FUELS SURTAX 7.7%	4,653,418	3,635,557	(1,017,861)	R129-ABD0
MOTOR FUELS USE TAX DEDICATED	-	142,281	142,281	R219-AAE0
MOTOR FUELS-GASOLINE	-	43,785,557	43,785,557	R216
MOTOR FUELS-SPECIAL FUELS	-	18,035,974	18,035,974	R217
MOTOR FUELS-LQ PETROLEUM	-	8,709	8,709	R218
MOTOR FUEL TRAN-ST SH 51.8%	-	311	311	R144
MOTOR FUEL TRAN-ST SH 22.2%	-	133	133	R145
MOTOR FUEL TRAN-ST SH 18.3%	-	110	110	R146
MOTOR FUEL TRAN-ST SH 7.7%	-	46	46	R147
SALES AND USE TAX	20,000	(102,280)	(122,280)	R130
MOTOR VEHICLE USAGE	520,599,000	553,200,817	32,601,817	R131
MOTOR VEHICLE RENTAL USAGE	48,000,000	43,406,432	(4,593,568)	R132-YY00,01,02,04
TRUCK TRIP PERMITS	775,000	894,160	119,160	R133-YY00
SALES AND USE TAX-SOLD TO NONRES	20,000	24,371,152	24,351,152	R136
U-DRIVE-IT PENALTY AND INTEREST	24,000	75,306	51,306	R137-YY00
COUNTY CLERKS PENALTY	(75,000)	(24,692)	50,308	R167
WEIGHT & USE TAX - PENALTY AND INTEREST	3,600,000	4,718,196	1,118,196	R168
WEIGHT DISTANCE TAX	79,700,000	83,185,252	3,485,252	R282-YY00
<b>TOTAL TAXES</b>	<b>1,408,088,000</b>	<b>1,457,207,297</b>	<b>49,119,297</b>	
<b>LICENSE, FEES AND PERMITS</b>				
NON-RECIPROCAL PERMITS	142,000	159,500	17,500	R135-YY00
ALCOHOL PRODUCER LICENSE	20,000	118	(19,882)	R169-YY00
MOTOR VEHICLE OPERATOR'S LICENSE	15,300,000	12,533,676	(2,766,324)	R301-YY00
DRIVER'S LICENSE - DRIVER EDUCATION	700,000	874,533	174,533	R302-YY00
DRIVER'S LICENSE - PHOTOGRAPH	1,200,000	8,672,557	7,472,557	R303-YY00
PASSENGER CAR LICENSE	31,062,275	30,259,039	(803,236)	R305-YY00,01
NATIONAL GUARD LICENSE PLATES	3,400	4,482	1,082	R305-YY00,03
PRISONER OF WAR LICENSE PLATES	75	79	4	R305-YY00,04
VOLUNTEER FIREMAN LICENSE PLATES	95,000	81,888	(13,112)	R305-YY00,05

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**STATEMENT OF REVENUES AND OTHER RECEIPTS**  
**ROAD FUND**  
**JULY 1, 2020 TO JUNE 30, 2021**

DESCRIPTION	ESTIMATED	ACTUAL REVENUE		
	REVENUES 7-1-20 TO 6-30-21	ACTUAL REVENUES	OVER (UNDER) ESTIMATED	REVENUE SOURCE
<b>LICENSE, FEES AND PERMITS</b>				
MOTORCYCLE LICENSE	590,000	726,257	136,257	R305-YY00,06
DEALER'S LICENSE	235,000	218,304	(16,696)	R305-YY00,07
TRAILER LICENSE	2,200,000	2,413,244	213,244	R305-YY00,08
DES LICENSE PLATES	15,000	16,185	1,185	R305-YY00,09
TEMPORARY TAGS	520,000	553,628	33,628	R305-YY00,10
CIVIL AIR PATROL LICENSE	1,000	1,043	43	R305-YY00,11
HISTORIC VEHICLE LICENSE PLATES	350,000	457,202	107,202	R305-YY00,12
ARMY RESERVE LICENSE PLATE	1,000,000	1,059,672	59,672	R305-YY00,13
CIVIC EVENT LICENSE PLATES	400	265	(135)	R305-YY00,14
PURPLE HEART RECIPIENT PLATE	3,700	3,061	(639)	R305-YY00,15
FRATERNAL ORDER OF POLICE PLATES	87,000	83,295	(3,705)	R305-YY00,16
MASONIC LICENSE PLATES	57,000	85,008	28,008	R305-YY00,17
HORSE COUNCIL LICENSE PLATE	301,000	297,071	(3,929)	R305-YY00,18
STREET ROD PLATES	1,700	1,923	223	R305-YY00,19
AMATEUR RADIO PLATES	8,200	7,824	(376)	R305-YY00,20
DEALER DEMONSTRATOR TAGS	4,000	8,952	4,952	R305-YY00,21
COLLEGIATE LICENSE PLATES	1,300,000	1,511,642	211,642	R305-YY00,22
JUDICIAL LICENSE PLATES	300	24	(276)	R305-YY00,23
GENERAL ASSEMBLY LICENSE PLATES	2,000	1,781	(219)	R305-YY00,24
ENVIRONMENTAL LICENSE PLATES	400,000	447,450	47,450	R305-YY00,26
CHILD VICTIMS LICENSE PLATES	40,000	36,096	(3,904)	R305-YY00,27
PERSONALIZED LICENSE PLATES	1,600,000	1,370,532	(229,468)	R305-YY00,28
KY LAW ENFORCEMENT MEMORIAL LIC PLATES	240,000	239,896	(104)	R305-YY00,29
INDEPENDENT COLLEGE LICENSE PLATES	82,000	89,380	7,380	R305-YY00,30
KY DUCKS UNLIMITED LICENSE PLATES	32,000	31,687	(313)	R305-YY00,31
SPAY & NEUTER PLATE	159,000	160,109	1,109	R305-YY00,32
SHARE THE ROAD PLATES	152,000	210,359	58,359	R305-YY00,33
KY COLONELS PLATES	88,000	147,218	59,218	R305-YY00,34
SPORTSMAN PLATES	215,000	321,704	106,704	R305-YY00,35
CHOOSE LIFE PLATES	67,000	98,452	31,452	R305-YY00,36
BREAST CANCER PLATES	395,000	534,379	139,379	R305-YY00,37
ZOO FOUNDATION PLATES	38,000	56,517	18,517	R305-YY00,38
KY DENTAL ASSOCIATION	6,900	9,827	2,927	R305-YY00,40
RYDER CUP	19,000	30,404	11,404	R305-YY00,41
AUTISM AWARENESS PLATE	145,000	228,968	83,968	R305-YY00,42
QUAIL UNLIMITED PLATE	75,000	115,957	40,957	R305-YY00,43
FRIENDS OF COAL	1,300,000	1,898,957	598,957	R305-YY00,44
KENTUCKY LINEMAN	67,000	104,685	37,685	R305-YY00,46
GOLD STAR FATHER	100	-	(100)	R305-YY00,47
GOLD STAR SPOUSE	100	(928)	(1,028)	R305-YY00,48
SILVER STAR	2,000	1,923	(77)	R305-YY00,49
BRONZE STAR VALOR	450	435	(15)	R305-YY00,50
KEENLAND ASSOCIATION	63,000	100,531	37,531	R305-YY00,51

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES AND OTHER RECEIPTS  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

DESCRIPTION	ESTIMATED REVENUES 7-1-20 TO 6-30-21	ACTUAL REVENUES	ACTUAL REVENUE OVER (UNDER) ESTIMATED	REVENUE SOURCE
<b>LICENSE, FEES AND PERMITS</b>				
IN GOD WE TRUST	6,700,000	7,763,486	1,063,486	R305-YY00,52
TEMPORARY MOTORCYCLE TAGS	6,800	10,170	3,370	R305-YY00,53
KOSAIR CHARITIES	25,000	36,690	11,690	R305-YY00,54
KENTUCKY LIBRARY ASSOCIATION	43,000	63,769	20,769	R305-YY00,55
CHIROPRACTOR PLATES	2,300	3,288	988	R305-YY00,56
I SUPPORT VETERANS	204,000	245,317	41,317	R305-YY00,57
JUVENILE DIABETES	21,000	33,361	12,361	R305-YY00,58
ROCK-IN GOD WE TRUST	25,000	30,517	5,517	R305-YY00,59
TRUST FOR LIFE	48,000	71,564	23,564	R305-YY00,69
SMALLMOUTH BASS	135,000	223,074	88,074	R305-YY00,70
DELTA SIGMA THETA SORORITY	9,800	15,719	5,919	R305-YY00,71
GOLD STAR SIBLING	100	337	237	R305-YY00,72
NATIONAL WILD TURKEY	38,000	64,933	26,933	R305-YY00,73
WHAS CRUSADE	4,500	8,209	3,709	R305-YY00,74
CURE KY KIDS	17,000	24,886	7,886	R305-YY00,75
KEEP FOUNDATION	67,000	125,321	58,321	R305-YY00,76
ALZHEIMER'S ASSOCIATION	72,000	113,964	41,964	R305-YY00,77
GOLD STAR SON	100	120	20	R305-YY00,78
GOLD STAR DAUGHTER	100	85	-	R305-YY00,79
DRIVE AWAY & UTILITY TRAILER PERMITS	34,000	35,960	1,960	R314-YY00
MEDICAL ALERT STICKERS	-	15	15	R317-YY00
TRUCK LICENSE STATE SHARE 70%	15,400,000	17,348,777	1,948,777	R321-YY00
TRANSFER MOTOR LICENSE	800,000	806,444	6,444	R324-YY00
TRUCK PERMITS	40,000	34,700	(5,300)	R327-YY00
OVERWEIGHT COAL TRUCK DECAL	150,000	145,500	(4,500)	R328-YY00
BUS LICENSE-EXCEPT CITY & SUBURBAN	6,500	3,933	(2,567)	R333-YY00
BUS CERTIFICATES & PERMITS	6,200	4,750	(1,450)	R334-YY00
TAXI LICENSE	100,000	89,621	(10,379)	R335-YY00
CONTRACT TAXICAB PERMITS	75,000	59,500	(15,500)	R336-YY00
HIGHWAY SPECIAL PERMITS	7,485,175	8,199,440	714,265	R337-YY00
U-DRIVE-IT PERMITS	70,000	60,750	(9,250)	R338-YY00
U-DRIVE-IT LICENSE	2,300,000	1,644,276	(655,724)	R339-YY00
PROPORTIONATE TRUCK REGISTRATION	48,000,000	52,556,410	4,556,410	R344-YY00,YY92
JUNK YARD LICENSE	3,500	3,181	(319)	R345-YY00
MOTOR VEHICLE TITLE RECEIPTS	5,200,000	5,780,722	580,722	R349-YY00
OPERATOR'S LIC. REINSTATEMENT FEES	1,100,000	1,272,684	172,684	R350-B1-YY00,GA04
MOTOR CARRIER IDENTIFICATION CARDS	4,800,000	18,555	(4,781,445)	R368-YY00
UNIFORM CARRIER REG KENTUCKY	20,000	5,999,619	5,979,619	R369,TCKY
<b>TOTAL LICENSE, FEES AND PERMITS</b>	<b>153,395,725</b>	<b>169,166,438</b>	<b>15,770,728</b>	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**STATEMENT OF REVENUES AND OTHER RECEIPTS**  
**ROAD FUND**  
**JULY 1, 2020 TO JUNE 30, 2021**

DESCRIPTION	ESTIMATED	ACTUAL REVENUE		REVENUE SOURCE
	REVENUES 7-1-20 TO 6-30-21	ACTUAL REVENUES	OVER (UNDER) ESTIMATED	
<b>CHARGES FOR SERVICES</b>				
MOTOR VEHICLE LICENSE COMPUTER SERVICE	395,250	395,819	569	R401-YY88&H401
KYTC DEALER LICENSE FEES	450,000	23,075	(426,925)	R401-YY00-TC93
PHOTOGRAMMETRY	29,750	125	(29,625)	R401-YY00-TCPH
DRIVING HISTORY RECORD FEES	6,935,000	6,971,218	36,218	R404-YY00,YY88,TCDF
IGNITION INTERLOCK DEVICE PROGRAM	20,000	247,650	227,650	R404-GA31,TIID
DRIVER HISTORY RECORD DUI	365,000	65,582	(299,418)	R404-GA05
MISCELLANEOUS RENTALS	325,000	379,635	54,635	R409
TRAFFIC OFFENDERS SCHOOL FEES	325,000	210,555	(114,445)	R411-YY00
HIGHWAY SIGN LOGO RENTAL	775,000	763,138	(11,862)	R412-YY00
<b>TOTAL CHARGES FOR SERVICES</b>	<b>9,620,000</b>	<b>9,056,797</b>	<b>(563,203)</b>	
<b>FINES AND FORFEITS</b>				
COAL ROAD RECOVERY FINES	15,000	1,661	(13,339)	R702-YY00
<b>TOTAL FINES AND FORFEITS</b>	<b>15,000</b>	<b>1,661</b>	<b>(13,339)</b>	
<b>INTEREST &amp; OTHER INVESTMENT INCOME</b>				
INTEREST INCOME	200,000	(118,008)	(318,008)	R771-YY00,SCHL,HA05
<b>TOTAL INTEREST &amp; OTHER INVESTMENT INCOM</b>	<b>200,000</b>	<b>(118,008)</b>	<b>(318,008)</b>	
<b>OTHER REVENUES</b>				
ACCESSIBLE PARKING REPL PLACARDS	630,000	410,787	(219,213)	R469
PROCEEDS FROM RECYCLABLE SALES	20,000	509,379	489,379	R810
PROCEEDS FROM ASSET DISPOSITION	1,400,000	620,493	(779,507)	R821
HIGHWAY MISCELLANEOUS RECEIPTS	20,000	90,473	70,473	R426,R827,R843
PROPERTY DAMAGE AND LOSS CLAIMS	4,250,000	4,523,986	273,986	R873
UNREDEEMED TREAS CHKS	20,000	630,672	610,672	R891, 11NE
REFUND OF PRIOR YEAR EXPENDITURES	20,000	166,655	146,655	R881 YY00,FD52,NX00
<b>TOTAL OTHER ESTIMATED REVENUES</b>	<b>6,360,000</b>	<b>6,952,445</b>	<b>592,445</b>	
<b>OTHER GOVERNMENTAL AGENCIES</b>				
BRIDGING KENTUCKY PROGRAM	20,000	73,675	53,675	R613,FD55
<b>TOTAL OTHER GOVERNMENTAL AGENCIES</b>	<b>20,000</b>	<b>73,675</b>	<b>53,675</b>	
<b>TOTAL REVENUE RECEIPTS</b>	<b>1,577,698,725</b>	<b>1,642,340,305</b>	<b>64,641,595</b>	
<b>OPERATING TRANSFERS IN</b>				
DUI SERVICE FEE		159,070		N10C
TRANSFER FROM AGENCY REVENUE FUND		1,831,100		N113
<b>TOTAL OPERATING TRANSFERS IN</b>		<b>1,990,170</b>		
<b>TOTAL CASH RECEIPTS</b>		<b>1,644,330,475</b>		

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>FINANCE AND ADMINISTRATION CABINET</b>			
<b>OFFICE OF ADMINISTRATION SERV</b>			
DPSX FINANCE POSTAL SERVICES	-	273,600	273,600
TOTAL OFFICE OF ADMIN SERV	-	273,600	273,600
<b>OFFICE OF SECRETARY</b>			
BA00 FINANCE-DEBT SERVICE	-	320,900	320,900
TOTAL OFFICE OF SECRETARY	-	320,900	320,900
<b>DEPARTMENT OF REVENUE</b>			
RSLX MISCELLANEOUS TAXES	-	3,045,500	3,045,500
RPVX DIVISION OF STATE VALUATION	-	728,300	728,300
TOTAL DEPARTMENT OF REVENUE	-	3,773,800	3,773,800
TOTAL FINANCE AND ADMIN CABINET	-	4,368,300	4,368,300
<b>JUSTICE AND PUBLIC SAFETY CABINET</b>			
<b>DEPT OF STATE POLICE</b>			
DD11 STATE POLICE OPERATIONS	-	68,545,100	68,545,100
CVER CVE R PROGRAM	-	-	-
TPRR TROOPER R PROGRAM	-	-	-
TOTAL STATE POLICE OPERATIONS	-	68,545,100	68,545,100
<b>KENTUCKY VEHICLE ENFORCEMENT</b>			
VE00 VEHICLE ENFORCEMENT	-	9,555,100	9,555,100
VMCS MOTOR CARRIER SAFETY ASST PROG	-	-	-
TOTAL KENTUCKY VEHICLE ENFORCEMENT	-	9,555,100	9,555,100
TOTAL JUSTICE AND PUBLIC SAFETY CABINET	-	78,100,200	78,100,200
<b>OFFICE OF STATE TREASURY</b>			
<b>TREASURY-GENERAL ADMINISTRATIVE</b>			
DA00 TREASURY GENERAL ADMINISTRATIVE	-	250,600	250,600
TOTAL TREASURY GENERAL ADMINISTRATIVE	-	250,600	250,600
TOTAL OFFICE OF STATE TREASURY	-	250,600	250,600
<b>GOVERNOR'S OFFICE OF HOMELAND SECURITY</b>			
HS00 HOMELAND SECURITY	-	321,000	321,000
TOTAL HOMELAND SECURITY	-	321,000	321,000
TOTAL GOVERNOR'S OFF OF HOMELAND SECURITY	-	321,000	321,000
<b>KENTUCKY ARTISAN CENTER AT BEREA</b>			
AC00 ARTISAN CENTER	-	573,800	573,800
TOTAL KY ARTISAN CENTER	-	573,800	573,800
TOTAL OTHER AGENCIES	-	83,613,900	83,613,900

DISPOSITION OF BALANCE						
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC	
-	273,600	-	-	-	-	DPSX
-	273,600	-	-	-	-	
-	320,900	-	-	-	-	BA00
-	320,900	-	-	-	-	
-	3,045,500	-	-	-	-	RSLX
-	728,300	-	-	-	-	RPVX
-	3,773,800	-	-	-	-	
-	4,368,300	-	-	-	-	
-	65,547,589	2,997,511	-	2,997,511		DD11
-	303,242	(303,242)	-	(303,242)		CVER
-	2,997,511	(2,997,511)	-	(2,997,511)		TPRR
-	68,848,342	(303,242)	-	(303,242)		
7,286	8,227,943	1,319,871	-	1,327,157		VE00
7,285	1,023,915	(1,031,200)	-	(1,023,915)		VMCS
14,571	9,251,858	288,671	-	303,242		
14,571	78,100,200	(14,571)	-	-		
-	228,547	22,053	-	22,053		DA00
-	228,547	22,053	-	22,053		
-	228,547	22,053	-	22,053		
-	320,107	893	-	893		HS00
-	320,107	893	-	893		
-	320,107	893	-	893		
-	573,800	-	-	-		AC00
-	573,800	-	-	-		
14,571	83,590,954	8,375	-	22,946		

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>TRANSPORTATION CABINET</b>			
<b>AIR TRANSPORTATION</b>			
AVIATION			
BE53 AVIATION ADMINISTRATION	-	1,831,100	1,831,100
TOTAL AVIATION	-	1,831,100	1,831,100
CAPITAL CITY AIRPORT			
BD01 CAPITAL CITY AIRPORT	-	966,600	966,600
TOTAL CAPITAL CITY AIRPORT	-	966,600	966,600
TOTAL AIR TRANSPORTATION	-	2,797,700	2,797,700
<b>REVENUE SHARING</b>			
COUNTY ROAD AID			
CA01 COUNTY ROAD AID	438,465	1,279,013	1,717,478
CA02 COUNTY ROAD AID-COOP	(3)	115,920,586	115,920,583
CA03 COUNTY ROAD AID-COOP EMER	3,743,478	3,508,142	7,251,620
CA08 COUNTY ROAD AID-COOP UNDISTRIBUTED	10,076,303	4,702,559	14,778,862
TOTAL COUNTY ROAD AID	14,258,243	125,410,300	139,668,543
RURAL SECONDARY			
CB01 RS EMERGENCY RESERVE	15,857,613	8,786,300	24,643,913
CB04 RS MAINTENANCE	-	55,150,000	55,150,000
CB05 RS UNDISTRIBUTED	14,237,079	5,699,548	19,936,627
CB06 RS CONSTRUCTION	60,447,844	78,108,235	138,556,079
CB07 RS ADMINISTRATION	2,502,299	4,393,100	6,895,399
TOTAL RURAL SECONDARY	94,335,516	152,137,183	245,182,018
MUNICIPAL AID			
CC01 MUNICIPAL AID	5,317,379	40,590,154	45,907,533
CC02 MUNICIPAL AID COOP	(1,036,319)	12,033,013	10,996,694
CC03 MUNICIPAL AID COOP EMER	639,469	372,150	1,011,619
CC08 MUNICIPAL AID- COOP UNDISTRIBUTED	2,814,541	(227,060)	2,587,481
TOTAL MUNICIPAL AID	9,662,576	52,768,257	60,503,327
ENERGY RECOVERY			
CD01 ENERGY RECOVERY	671,707	147,161	818,868
TOTAL ENERGY RECOVERY	671,707	147,161	818,868
TOTAL ENERGY RECOVERY	671,707	147,161	818,868



DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
-	1,831,094	6	-	6	BE53
-	1,831,094	6	-	6	
-	941,011	25,589	-	25,589	BD01
-	941,011	25,589	-	25,589	
-	2,772,105	25,595	-	25,595	
-	1,009,112	708,366	708,367	(1)	CA01
-	115,759,467	161,116	161,116	-	CA02
-	3,620,875	3,630,745	3,630,745	-	CA03
-	-	14,778,862	14,778,861	1	CA08
-	120,389,454	19,279,089	19,279,089	-	
3,372,288	7,125,732	14,145,893	17,518,181	-	CB01
-	55,150,000	-	-	-	CB04
-	-	19,936,627	19,936,627	-	CB05
44,589,435	47,278,113	46,688,531	91,277,966	-	CB06
-	4,428,228	2,467,171	2,467,170	1	CB07
47,961,723	113,982,073	83,238,222	131,199,944	1	
-	40,277,408	5,630,125	5,630,126	(1)	CC01
-	10,303,373	693,321	693,321	-	CC02
-	516,308	495,311	495,311	-	CC03
-	-	2,587,481	2,587,480	1	CC08
-	51,097,089	9,406,238	9,406,238	-	
54,008	672,598	92,262	146,270	-	CD01
54,008	672,598	92,262	146,270	-	
54,008	672,598	92,262	146,270	-	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>COMMISSIONERS OFFICE</b>			
CF01 COMMISSIONERS OFFICE	-	827,000	827,000
CF02 SPECIAL PROGRAMS	-	626,600	626,600
TOTAL COMMISSIONER'S OFFICE	-	1,453,600	1,453,600
TOTAL REVENUE SHARING	124,323,681	331,916,501	447,626,356
<b>HIGHWAYS</b>			
<b>RESEARCH</b>			
FA01 RESEARCH	2,570,142	1,144,000	3,714,142
TOTAL RESEARCH	2,727,276	1,144,000	3,714,142
<b>CONSTRUCTION</b>			
FD04 CONSTRUCTION	(38,436,031)	304,533,929	266,097,898
FD05 STATEWIDE RESURFACING	66,692,964	109,000,000	175,692,964
FD07 INDUSTRIAL ACCESS	2,443,653	-	2,443,653
FD11 CONTINGENCY	17,796,100	(3,000,000)	14,796,100
FD12 SHORT LINE RR ASST FUND	828,481	1,600,000	2,428,481
FD39 SECRETARY'S EMERG/DISCRET FUND	42,261,774	18,000,000	60,261,774
FD51 FHWA - SPECIAL PROJECTS	(4,659,174)	141,400	(4,517,774)
FD52 FEDERAL AID PROJECTS	47,854,953	116,000,000	163,854,953
FD54 LOUISVILLE BRIDGE PROJECT	(435,347)	-	(435,347)
FD55 BRIDGING KENTUCKY PRORAM	131,280,786	(95,018,100)	36,262,686
FDZZ INCIDENTAL JUDGEMENTS	(500)	500	-
TOTAL CONSTRUCTION	237,058,667	451,257,729	716,885,388
<b>MAINTENANCE</b>			
FE01 MAINTENANCE	13,948,577	322,208,600	336,157,177
FE02 BRIDGE MAINTENANCE	14,107,874	21,535,700	35,643,574
FE04 TRAFFIC	2,391,016	38,464,300	40,855,316
FE06 MAINTENANCE CAPITAL IMPROV.	682,852	750,000	1,432,852
FE07 REST AREA MAINTENANCE	1,078,241	9,000,000	10,078,241
TOTAL MAINTENANCE	33,434,880	391,958,600	424,167,160
<b>ENGINEERING ADMINISTRATION</b>			
FG01 CONSTRUCTION	-	2,353,200	2,353,200
FG02 MATERIALS	-	4,495,900	4,495,900
FG03 BRIDGES	-	962,800	962,800
FG04 DESIGN	-	4,073,100	4,073,100
FG07 ENVIRONMENTAL ANALYSIS	-	940,200	940,200
FG08 RIGHT OF WAY	-	1,590,900	1,590,900
FG09 PROGRAM MANAGEMENT	-	1,833,900	1,833,900
FG11 PLANNING	-	614,000	614,000
FG14 PROFESSIONAL SERVICES	-	1,011,500	1,011,500
TOTAL ENGINEERING ADMINISTRATION	-	17,875,500	17,875,500

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
-	342,767	484,233	-	484,233	CF01
-	438,250	188,350	-	188,350	CF02
-	781,017	672,583	-	672,583	
48,015,731	286,922,231	112,688,394	160,031,541	672,584	
691,150	1,878,394	1,144,598	1,835,747	1	FA01
691,150	1,878,394	1,144,598	1,835,747	1	
141,727,364	108,907,279	15,463,255	157,190,619	-	FD04
41,265,832	68,848,091	65,579,041	106,844,873	-	FD05
1,457,031	1,484,543	(497,921)	959,109	1	FD07
-	-	14,796,100	14,796,100	-	FD11
755,236	551,620	1,121,625	1,876,861	-	FD12
25,289,862	37,055,167	(2,083,255)	23,206,607	-	FD39
1,659,507	5,909,363	(12,086,644)	(10,427,137)	-	FD51
95,465,138	74,082,470	(5,692,655)	89,772,483	-	FD52
-	579	(435,926)	(435,925)	(1)	FD54
14,605,096	8,176,264	13,481,326	28,086,422	-	FD55
-	-	-	-	-	FDZZ
322,225,066	305,015,376	89,644,946	411,870,012	-	
28,357,936	322,823,023	(15,023,782)	13,334,154	-	FE01
6,702,086	18,190,436	10,751,052	17,453,138	-	FE02
1,193,947	34,540,032	5,121,337	6,315,284	-	FE04
534,792	220,389	677,671	1,212,463	-	FE06
116,599	8,672,617	1,289,025	1,405,624	-	FE07
36,905,360	384,446,497	2,815,303	39,720,663	-	
-	1,995,301	357,899	-	357,899	FG01
4,778	3,757,572	733,550	-	738,328	FG02
135,638	749,665	77,497	-	213,135	FG03
26,356	3,832,972	213,772	-	240,128	FG04
-	814,072	126,128	-	126,128	FG07
-	679,759	911,141	-	911,141	FG08
-	1,569,725	264,175	-	264,175	FG09
-	399,168	214,832	-	214,832	FG11
-	885,663	125,837	-	125,837	FG14
166,772	14,683,897	3,024,831	-	3,191,603	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**ALLOTMENT AND EXPENDITURES STATEMENT**  
**ROAD FUND**  
**JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>PLANNING</b>			
FH01 DISTRICT OVERHEAD PLANNING	-	354,500	354,500
FH02 HIGHWAYS PLANNING	-	3,259,800	3,259,800
FH03 METROPOLITAN PLANNING	-	142,700	142,700
FH06 AREA DEVELOP DIST FINANCIAL ASST	-	1,005,000	1,005,000
TOTAL PLANNING	-	4,762,000	4,762,000
<b>OPERATIONS</b>			
FJ01 HIGHWAY DISTRICT OPERATIONS	-	27,110,900	27,110,900
FJ02 ADMINISTRATION EARNINGS-RS	-	(1,782,500)	(1,782,500)
FJ04 OFFICE OF THE COMMISSIONER	-	-	-
FJ05 CONTRACT PROCUREMENT	-	2,636,100	2,636,100
FJ06 STATE HIGHWAY ENGINEER	-	7,369,400	7,369,400
FJ08 DISTRICT LEGAL	-	-	-
TOTAL OPERATIONS	-	35,333,900	35,333,900
<b>OFFICE OF HWY SAFETY</b>			
FL01 SAFETY OFFICE	-	371,800	371,800
FL02 INCIDENT MANAGEMENT	-	1,818,100	1,818,100
FL03 HWY SAFETY PROGRAMS	-	890,000	890,000
TOTAL HWY SAFETY	-	3,079,900	3,079,900
TOTAL HIGHWAYS	273,220,823	905,411,629	1,205,817,990
<b>VEHICLE REGULATION</b>			
GA01 OFFICE OF THE COMMISSIONER	-	1,210,000	1,210,000
GA02 DRIVERS LICENSES	-	26,274,000	26,274,000
GA03 MOTOR CARRIERS	-	4,530,000	4,530,000
GA04 MOTOR VEHICLE LICENSES	-	3,451,000	3,451,000
GA05 DRIVER HISTORY RECORD DUJ	-	36,000	36,000
GA06 CUSTOMER SERVICE	-	1,677,000	1,677,000
GA07 DRIVERS EDUCATION	-	660,000	660,000
GA08 PHOTO LICENSES	-	4,058,900	4,058,900
GA09 TRAFFIC OFFENDERS SCHOOL	-	622,000	622,000
GA10 VEHICLE TITLING	-	3,543,000	3,543,000
GA31 IGNITION INTERLOCK DEVICE PROGRAM	-	171,000	171,000
TOTAL VEHICLE REGULATION	-	46,232,900	46,232,900
TOTAL VEHICLE REGULATION	-	46,232,900	46,232,900
<b>DEBT SERVICE</b>			
HA05 ED - LEASE RENTAL	-	147,991,400	147,991,400
TOTAL DEBT SERVICE	-	147,991,400	147,991,400
TOTAL DEBT SERVICE	-	147,991,400	147,991,400

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
29,251	171,119	154,130	-	183,381	FH01
14,493	3,070,038	175,269	-	189,762	FH02
-	158,791	(16,091)	-	(16,091)	FH03
-	957,656	47,344	-	47,344	FH06
43,744	4,357,604	360,652	-	404,396	
120,038	25,822,857	1,168,005	-	1,288,043	FJ01
-	(2,573,602)	791,102	-	791,102	FJ02
-	4,349	(4,349)	-	(4,349)	FJ04
-	2,279,355	356,745	-	356,745	FJ05
222,001	7,283,067	(135,668)	-	86,333	FJ06
342,039	32,816,026	2,175,835	-	2,517,874	
-	148,884	222,916	-	222,916	FL01
-	1,494,319	323,781	-	323,781	FL02
-	1,097,088	(207,088)	-	(207,088)	FL03
-	2,740,291	339,609	-	339,609	
360,374,131	745,938,085	99,505,774	453,426,422	6,453,483	
-	1,994,909	(784,909)	-	(784,909)	GA01
500,361	13,932,749	11,840,890	-	12,341,251	GA02
-	4,018,237	511,763	-	511,763	GA03
-	4,095,531	(644,531)	-	(644,531)	GA04
-	2,112	33,888	-	33,888	GA05
-	1,062,222	614,778	-	614,778	GA06
530,021	325,813	(195,834)	-	334,187	GA07
-	4,101,663	(42,763)	-	(42,763)	GA08
640,860	208,807	(227,667)	-	413,193	GA09
-	3,937,075	(394,075)	-	(394,075)	GA10
-	139,420	31,580	-	31,580	GA31
1,671,242	33,818,538	10,743,120	-	12,414,362	
1,671,242	33,818,538	10,743,120	-	12,414,362	
-	142,480,244	5,511,156	-	5,511,156	HA05
-	142,480,244	5,511,156	-	5,511,156	
-	142,480,244	5,511,156	-	5,511,156	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
ROAD FUND**

**JULY 1, 2020 TO JUNE 30, 2021**

SOURCE OF ALLOTMENTS		
PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS

**GENERAL ADMINISTRATION AND SUPPORT**

OFFICE OF SECRETARY

KA01 GENERAL COUNSEL	-	4,891,700	4,891,700
KA02 BOARD OF CLAIMS	-	884,100	884,100
KA10 OFFICE OF MINORITY AFFAIRS	-	1,034,700	1,034,700
KA21 SECRETARY'S OFFICE	-	1,906,000	1,906,000
KA22 PUBLIC RELATIONS	-	828,000	828,000
KA23 POLICY & FISCAL MANAGEMENT	-	1,333,600	1,333,600
KA24 ADMINISTRATIVE SUPPORT EARNINGS	-	(877,900)	(877,900)
KA35 TRANSPORTATION ACCOUNTABILITY	-	1,018,400	1,018,400
KA40 DIVISION OF ACCOUNTS	-	2,317,300	2,317,300
KA46 OFFICE OF PERSONNEL MANAGEMENT	-	823,200	823,200
KA47 SUPPORT SERVICES	-	348,800	348,800
KA48 FACILITY MANAGEMENT	-	19,780,200	19,780,200
KA49 GRAPHIC DESIGN AND PRINTING	-	1,748,700	1,748,700
KA50 DIVISION OF PURCHASES	-	784,100	784,100
KA51 INFORMATION TECHNOLOGY	-	16,122,800	16,122,800
KA52 TECHNOLOGY INFRASTRUCTURE	-	21,567,100	21,567,100
KA57 PERSONNEL ADMIN	-	1,761,400	1,761,400
KA58 EMPLOYEE MANAGEMENT	-	700,500	700,500
KA58 SECRETARY'S OFFICE OF SAFETY	-	497,400	497,400
KA59 PROFESSIONAL DEVEL & ORG	-	1,756,500	1,756,500
KA60 AUDITS	-	1,137,000	1,137,000
KA61 ROAD FUND AUDITS	-	2,478,200	2,478,200
KA62 AUDIT SERVICES	-	2,270,300	2,270,300
TOTAL OFFICE OF SECRETARY	-	85,112,100	85,112,100

**TRANSFERS TO CAPITAL CONSTRUCTION**

ND00 TRANSFERS TO CAP CONSTRUCTION	-	13,940,000	13,940,000
TOTAL TRANSFERS TO CAP CONSTRUCTION	-	13,940,000	13,940,000

TOTAL TRANSPORTATION CABINET	397,544,504	1,533,402,230	1,949,518,446
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TOTAL ALL CABINETS	397,544,504	1,617,016,130	2,033,132,346
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**NON-BUDGETARY**

RECEIPTS TO SURPLUS

NE00 / AN05 UNREDEEMED CHECKS  
11NE

TOTAL RECEIPTS TO SURPLUS

TOTAL NON-BUDGETARY

TOTAL ROAD FUND EXPENDITURES AND TRANSFERS FY21

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
-	3,879,003	1,012,697	-	1,012,697	KA01
-	208,563	675,537	-	675,537	KA02
-	942,326	92,374	-	92,374	KA10
-	1,466,793	439,207	-	439,207	KA21
-	850,306	(22,306)	-	(22,306)	KA22
-	824,937	508,663	-	508,663	KA23
-	(1,313,562)	435,662	-	435,662	KA24
-	863,977	154,423	-	154,423	KA35
-	2,053,152	264,148	-	264,148	KA40
-	565,303	257,897	-	257,897	KA46
-	232,090	116,710	-	116,710	KA47
22,175	19,592,839	165,186	-	187,361	KA48
4,010	1,328,507	416,183	-	420,193	KA49
-	717,137	66,963	-	66,963	KA50
-	15,445,113	677,687	-	677,687	KA51
-	20,327,771	1,239,329	-	1,239,329	KA52
-	1,514,624	246,776	-	246,776	KA57
725	705,358	(5,583)	-	(4,858)	KA58
-	361,860	135,540	-	135,540	KA58
-	1,374,942	381,558	-	381,558	KA59
-	922,980	214,020	-	214,020	KA60
-	2,213,640	264,560	-	264,560	KA61
-	2,019,433	250,867	-	250,867	KA62
26,910	77,097,092	7,988,098	-	8,015,008	
-	13,940,000	-	-	-	ND00
-	13,940,000	-	-	-	
410,088,014	1,302,968,295	236,462,137	613,457,963	33,092,188	
410,102,585	1,386,559,249	236,470,512	613,457,963	33,115,134	
	567,220	(567,220)	-	(567,220)	NE00/AN05
	-	-	-	-	11NE
	567,220	(567,220)	-	(567,220)	
	567,220	(567,220)	-	(567,220)	
	1,387,126,469	235,903,292	613,457,963	32,547,914	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**ROAD FUND**  
**JULY 1, 2020 TO JUNE 30, 2021**

REVENUES:	
TAXES	1,457,207,297
LICENSE, FEES AND PERMITS	169,166,438
CHARGES FOR SERVICES	9,056,797
FINES AND FORFEITURES	1,661
INTEREST AND OTHER INVESTMENT INCOME	(118,008)
OTHER REVENUES	6,952,445
OTHER GOVERNMENTAL AGENCIES	73,675
TOTAL REVENUES	1,642,340,305
EXPENDITURES:	
FINANCE AND ADMINISTRATION CABINET	4,368,300
JUSTICE CABINET	78,100,200
STATE TREASURY OFFICE	228,547
GOVERNOR OFFICE HLS	320,107
KENTUCKY ARTISAN CENTER AT BEREA	573,800
AIR TRANSPORTATION	2,772,105
REVENUE SHARING	286,922,231
HIGHWAYS	745,938,085
VEHICLE REGULATION	33,818,538
DEBT SERVICE	142,480,244
GENERAL ADMINISTRATION AND SUPPORT	77,097,092
TRANSFERS TO CAPITAL CONSTRUCTION	13,940,000
UNREDEEMED CHECKS	567,220
TOTAL EXPENDITURES	1,387,126,469
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	255,213,836
OPERATING TRANSFERS-IN	
OTHER FINANCING SOURCES	
OPERATING TRANSFERS-IN FROM DUI SERVICE FEE	159,070
OPERATING TRANSFERS-IN FROM AGENCY REVENUE FUND	1,831,100
OPERATING TRANSFERS-OUT	
NET OTHER SOURCES (USES) OF FINANCIAL RESOURCES	1,990,170
EXCESS OF REVENUE AND OTHER FINANCIAL SOURCES OVER (UNDER) EXPENDITURES	257,204,006
FUND BALANCE, JULY 1, 2020	453,579,651
FUND BALANCE, JUNE 30, 2021	710,783,657



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES AND OTHER RECEIPTS  
FEDERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	ACTUAL REVENUES	REVENUE SOURCE
AIR DEVELOPMENT PROGRAM	469,664	R616,R618
	72,000	R622
TOTAL AVIATION	541,664	
PUBLIC TRANSPORTATION DEV PROG	8,154,729	R615
	27,848,340	
TOTAL PUBL TRANS DEV PROG	36,003,069	
FEDERAL HIGHWAY ADMINISTRATION AID	881,317,892	R613
TOTAL FED HWY ADMIN AID	881,317,892	
FEDERAL AID HIGHWAY SAFETY	807,290	R614
FEDERAL AID HIGHWAY SAFETY - NHTSA	5,650,323	R614
TOTAL FED AID HWY SAFETY	6,457,613	
<b>OTHER GOVERNMENTAL AGENCIES</b>		
REV FROM US DEPT OF TREASURY	(16,349)	R611
GENERAL FEES FROM PUBLIC	17,780	R404
GENERAL SERVICES TO PUBLIC	18,315	R426
TOTAL OTHER FEDERAL AGENCIES	19,746	
<b>TOTAL CASH RECEIPTS</b>	<b>924,339,984</b>	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
FEDERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>AIR TRANSPORTATION</b>			
REGULATORY			
AIR DEVELOPMENT			
BC62 GENERAL AVIATION FEDERAL GRANTS	315,562	600,000	915,562
TOTAL AIRPORT DEVELOPMENT CONST	315,562	600,000	915,562
CAPITAL CITY AIRPORT			
BD01 CAPITAL CITY AIRPORT - COVID	-	72,000	72,000
TOTAL CAPITAL CITY AIRPORT	-	72,000	72,000
TOTAL AIR TRANSPORTATION	315,562	672,000	987,562
<b>PUBLIC TRANSPORTATION</b>			
EA52 MASS TRANSPORTATION CONST	17,004,965	25,757,400	42,762,365
EA52 MASS TRANSPORTATION CONST - COVID	22,894,200	40,530,000	63,424,200
TOTAL PUBLIC TRANSPORTATION	39,899,165	66,287,400	106,186,565
TOTAL PUBLIC TRANSPORTATION	39,899,165	66,287,400	106,186,565
<b>HIGHWAYS</b>			
RESEARCH			
FA01 RESEARCH	1,964,197	1,883,400	3,847,597
TOTAL RESEARCH	1,964,197	1,883,400	3,847,597
CONSTRUCTION			
FD51 SPECIAL PROGRAMS	58	-	58
FD52 FEDERAL AID PROJECTS -COVID	-	-	-
FD52 FEDERAL AID PROJECTS	(315,739,562)	1,047,272,640	731,533,078
FD52 FEDERAL AID PROJECTS - ARRA	8,009,184	(8,009,184)	-
FD53 GARVEE BOND DEBT SERVICE	231,269,923	(151,801,223)	79,468,700
FD54 LOUISVILLE BRIDGE PROJECT	2,052,338	(1,183,094)	869,244
FD55 BRIDGING KY PROGRAM	146,250,891	42,695,961	188,946,852
TOTAL CONSTRUCTION	71,842,832	928,975,100	1,000,817,932
PLANNING			
FH02 HIGHWAYS PLANNING	-	10,346,400	10,346,400
FH03 METROPOLITAN PLANNING	-	3,652,500	3,652,500
TOTAL PLANNING	-	13,998,900	13,998,900

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
185,918	368,455	361,189	239,903	307,204	BC62
185,918	368,455	361,189	239,903	307,204	
-	72,000	-	-	-	BD01
-	72,000	-	-	-	
185,918	440,455	361,189	239,903	307,204	
15,260,271	8,456,154	19,045,940	34,306,210	1	EA52
19,433,823	27,848,340	16,142,037	35,575,860		EA52
34,694,094	36,304,494	35,187,977	69,882,070	1	
34,694,094	36,304,494	35,187,977	69,882,070	1	
-	3,016,171	831,426	1,707,848	(876,422)	FA01
-	3,016,171	831,426	1,707,848	(876,422)	
-	-	58	58	-	FD51
50,000	-	(50,000)	-	-	FD52
1,073,640,377	785,228,169	(1,127,335,468)	(53,695,091)	-	FD52
-	-	-	-	-	FD52
-	78,564,251	904,449	904,449	-	FD53
728,863	305,360	(164,979)	563,884	-	FD54
68,629,495	72,436,427	47,880,930	116,510,425	-	FD55
1,143,048,735	936,534,207	(1,078,765,010)	64,283,725	-	
57,973	8,999,860	1,288,567	-	1,346,540	FH02
527,641	4,122,617	(997,758)	-	(470,117)	FH03
585,614	13,122,477	290,809	-	876,423	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
FEDERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
OFFICE OF HWY SAFETY			
FL03 HWY SAFETY PROGRAMS - NHTSA	-	11,142,500	11,142,500
TOTAL HWY SAFETY	-	11,142,500	11,142,500
TOTAL HIGHWAYS	73,807,029	955,999,900	1,029,806,929
<b>VEHICLE REGULATION</b>			
GA02 DRIVER LICENSING	-	520,000	520,000
GA03 MOTOR CARRIERS		2,120,100	2,120,100
TOTAL VEHICLE REGULATION	-	2,640,100	2,640,100
TOTAL VEHICLE REGULATION	-	2,640,100	2,640,100
TOTAL FEDERAL FUND	114,021,756	1,025,599,400	1,139,621,156

TOTAL FEDERAL FUND EXPENDITURES AND TRANSFERS FY21

DISPOSITION OF BALANCE			FORWARDED (SEE NOTES)	LAPSE	FUNC
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE			
-	6,524,896	4,617,604	-	4,617,604	FL03
-	6,524,896	4,617,604	-	4,617,604	
1,143,634,349	959,197,751	(1,073,025,171)	65,991,573	4,617,605	
-	435,864	84,136	-	84,136	GA02
55,044	2,025,081	39,975	-	95,019	GA03
55,044	2,460,945	124,111	-	179,155	
55,044	2,460,945	124,111	-	179,155	
1,178,569,405	998,403,645	(1,037,351,894)	136,113,546	5,103,965	

998,403,645	(1,037,351,894)	136,113,546	5,103,965
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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FEDERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

INTERGOVERNMENTAL REVENUES:	
AIRPORT INSPECTION PROGRAM	541,664
PUBLIC TRANSPORTATION DEVELOPMENT PROGRAM	36,003,069
FEDERAL HIGHWAY ADMIN AID	881,317,892
FEDERAL AID HIGHWAY SAFETY	6,457,613
OTHER GOVERNMENTAL AGENCY	19,746
TOTAL REVENUES	924,339,984
EXPENDITURES:	
AIR TRANSPORTATION	440,455
PUBLIC TRANSPORTATION	36,304,494
HIGHWAYS	959,197,751
VEHICLE REGULATION	2,460,945
TOTAL EXPENDITURES	998,403,645
EXCESS OF REVENUE AND OTHER FINANCIAL SOURCES OVER (UNDER) EXPENDITURES	(74,063,661)
FUND BALANCE, JULY 1, 2020	(78,137,705)
FUND BALANCE, JUNE 30, 2021	(152,201,366)

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES AND OTHER RECEIPTS  
AGENCY FUND  
JULY 1, 2020 TO JUNE 30, 2021**

DESCRIPTION	ACTUAL REVENUES	REVENUE SOURCE
<b>TAXES</b>		
AVIATION FUEL SALES TAX	13,556,615	R150
TOTAL TAXES	13,556,615	
<b>LICENSE, FEES, AND PERMITS</b>		
MOTOR VEHICLE COMMISSION RECEIPTS	996,818	R403
MOTOR BOAT TITLING	371,551	R357
GENERAL FEES FROM PUBLIC	785,364	R404
WASTE TRANSPORT PERMITS AND LIC	37,478	R348
COMMERCIAL DRIVER'S LICENSE	1,075,624	R301
OTHER FEES RELATED TO LICENSES	2,252,390	R386
PASS CAR/AVIS REPLACEMENT ACCT	4,654,121	R305
PASS CAR/COUNTY CLERK IT IMPROV ACCT	4,654,121	R305
PASS CAR/COUNTY CLERK SUPPLEMENT ACCT	4,652,578	R305
MOTORCYCLE LICENSE	268,623	R322
OPERATORS LICENSE REIN FEES	181,821	R350
TOTAL LICENSE, FEES AND PERMITS	19,930,489	
<b>OTHER REVENUES</b>		
EQUIPMENT RENTAL INCOME	64,173,188	R498
GENERAL SALES TO PUBLIC	390,235	R401
GENERAL RENTALS & RENT OF BLDG TO PUBLIC	143,167	R402,R409
GENERAL SERVICES TO PUBLIC	2,801,351	R426
PROCEEDS FROM ASSET DISPOSITION	4,698,086	R821
OTHER RECEIPTS	151,591	R827
EQUIPMENT PROPERTY DAMAGE	113,340	R873
INTEREST INCOME	3,870	R771
2005 GA AUTH ED BOND SERIES	11,341	R771
2008 GA AUTH BRAC BONDS	2,751	R771
FINES	3,947	R701
TOTAL OTHER REVENUES	72,492,867	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES AND OTHER RECEIPTS  
AGENCY FUND  
JULY 1, 2020 TO JUNE 30, 2021**

DESCRIPTION	ACTUAL REVENUES	REVENUE SOURCE
<u>REVENUE FROM OTHER GOVERNMENTS</u>		
FEDERAL AID-AIRPORT INSPECTIONS	11,050	R618
GENERAL SALES TO OTH ST AGY	67,980	R431
GENERAL RENTALS TO OTH ST AGY	3,450	R432
GENERAL FEES FROM OTH ST AGY	1,069,336	R434
GENERAL SERVS TO OTH ST AGY	76,952	R436
RENT OF BLDGS TO OTH ST AGY	35,310	R439
MAINT REC CHARGED TO OTH ST AGY	472,626	R442
OTHER STATE REVENUES	<u>5,754,736</u>	R681
TOTAL REV. FROM OTHER GOVERNMENTS	7,491,440	
 TOTAL REVENUES	 <u>113,471,411</u>	
<u>TRANSFERS IN</u>		
TRANSFER FROM FEDERAL FUND FEMA	5,541,101	N112
TRANSFER FROM AGENCY REV FUND	13,490,149	N113
TRANSFER FROM CAPITAL PROJECT FUND	<u>22,352</u>	N10C
TOTAL OPERATING TRANSFERS IN	19,053,602	
 TOTAL CASH RECEIPTS	 <u>132,525,013</u>	



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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
AGENCY FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>AIR TRANSPORTATION</b>			
AIR DEVELOPMENT			
BC02 AIRPORT INSPECTION 137D	-	16,700	16,700
BC02 AIRPORT INSPECTION 13N2	-	15,300	15,300
BC51 AERONAUTICS	-	1,954,800	1,954,800
BC53 AVIATION ECONOMIC DEV	13,893,436	15,668,400	29,561,836
BC54 FEDERAL PROJECT MATCH	2,967,447	1,883,000	4,850,447
TOTAL AIR DEVELOPMENT	16,860,883	19,538,200	36,399,083
CAPITAL CITY AIRPORT			
BD01 CAPITAL CITY AIRPORT	-	1,683,200	1,683,200
TOTAL CAPITAL CITY AIRPORT	-	1,683,200	1,683,200
TOTAL AIR TRANSPORTATION	16,860,883	21,221,400	38,082,283
<b>PUBLIC TRANSPORTATION</b>			
EA52 PUBLIC TRANSPORTATION	-	8,521,700	8,521,700
EA53 HUMAN SERVICES TRANSPORTATION ADMIN	-	681,900	681,900
TOTAL PUBLIC TRANSPORTATION	-	9,203,600	9,203,600
TOTAL PUBLIC TRANSPORTATION	-	9,203,600	9,203,600
<b>HIGHWAYS</b>			
CONSTRUCTION			
FD04 CONSTRUCTION	385,003	5,792,300	6,177,303
FD39 SEC EMERG/DISCRET FUND	108,132	-	108,132
FD51 FHWA-SPECIAL PROJECTS	-	10,888,900	10,888,900
FD52 FEDERAL AID PROJECTS	-	11,000,000	11,000,000
FD54 LOUISVILLE BRIDGE PROJECT	-	-	-
TOTAL CONSTRUCTION	493,135	27,681,200	28,174,335
MAINTENANCE			
FE01 MAINTENANCE	-	3,687,900	3,687,900
FE04 TRAFFIC	-	-	-
TOTAL MAINTENANCE	-	3,687,900	3,687,900
EQUIPMENT SERVICES			
FK01 EQUIPMENT OPERATIONS	431,955	46,822,000	47,253,955
FK03 EQUIPMENT PURCHASES	7,533,196	29,288,870	36,822,066
FK05 EQUIPMENT DEPRECIATION	-	(9,000,000)	(9,000,000)
FK07 BUY BACK EQUIPMENT	-	1,286,330	1,286,330
TOTAL EQUIPMENT SERVICES	7,965,151	68,397,200	76,362,351

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
-	15,616	1,084	-	1,084	BC02
-	17,364	(2,064)	-	(2,064)	BC02
-	1,224,202	730,598	-	730,598	BC51
5,515,834	8,595,380	15,450,622	21,948,926	(982,470)	BC53
1,373,578	2,995,151	481,718	1,855,296	-	BC54
6,889,412	12,847,713	16,661,958	23,804,222	(252,852)	
-	1,430,347	252,853	-	252,853	BD01
-	1,430,347	252,853	-	252,853	
6,889,412	14,278,060	16,914,811	23,804,222	1	
8,521,700	-	-	8,521,700	-	EA52
-	680,000	1,900	-	1,900	EA53
8,521,700	680,000	1,900	8,521,700	1,900	
8,521,700	680,000	1,900	8,521,700	1,900	
-	501,680	5,675,623	619,804	5,055,819	FD04
129,130	-	(20,998)	-	108,132	FD39
5,446,760	16,757,399	(11,315,259)	-	(5,868,499)	FD51
10,227,837	3,361,714	(2,589,551)	1,686,476	5,951,810	FD52
-	(309)	309	-	309	FD54
15,803,727	20,620,484	(8,249,876)	2,306,280	5,247,571	
24,883	3,147,022	515,995	-	540,878	FE01
3,503	494,404	(497,907)	-	(494,404)	FE04
28,386	3,641,426	18,088	-	46,474	
1,523,597	45,882,151	(151,793)	1,371,803	1	FK01
9,933,228	26,637,932	250,906	10,674,351	(490,217)	FK03
-	(9,000,000)	-	-	-	FK05
-	1,286,330	-	-	-	FK07
11,456,825	64,806,413	99,113	12,046,154	(490,216)	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
AGENCY FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
OFFICE OF HWY SAFETY			
FL03 HWY SAFETY PROGRAMS	-	7,000	7,000
FL04 KENTUCKY MOTORCYCLE SAFETY ED COMM	-	301,995	301,995
TOTAL HWY SAFETY	-	308,995	308,995
BOND CONSTRUCTION			
ED DEV BOND SERIES			
JL03 2009 GA AUTH ED BONDS SERIES	25,970,196	-	25,970,196
JL04 2010 GA AUTH ED BONDS SERIES	63,320,102	-	63,320,102
TOTAL ED BOND SERIES	89,290,298	-	89,290,298
BRAC ED BOND SERIES			
JP01 2008 GA AUTH BRAC BONDS	-	-	-
JP02 2010 GA AUTH BRAC BONDS	8,601,938	-	8,601,938
TOTAL BRAC ED BOND SERIES	8,601,938	-	8,601,938
TOTAL ED BOND	97,892,236	-	97,892,236
LSIORB PROJ GARVEE BOND			
JZ01 2008 LOUISVILLE BRIDGES	(6,218,798)	6,218,798	-
JZ02 2010 LOUISVILLE BRIDGES	6,218,798	(6,218,798)	-
TOTAL LSIORB PROJ GARVEE BOND	-	-	-
TOTAL BOND CONSTRUCTION	97,892,236	-	97,892,236
TOTAL HIGHWAYS	106,350,522	100,075,295	206,425,817

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
-	-	7,000	-	7,000	FL03
-	267,695	34,300	-	34,300	FL04
-	267,695	41,300	-	41,300	
1,929,028	1,180,932	22,860,236	24,789,264	-	JL03
40,855,017	4,449,357	18,015,728	58,882,086	(11,341)	JL04
42,784,045	5,630,289	40,875,964	83,671,350	(11,341)	
5,319	-	(5,319)	-	-	JP01
223,322	2,166,100	6,212,516	6,438,590	(2,752)	JP02
228,641	2,166,100	6,207,197	6,438,590	(2,752)	
43,012,686	7,796,389	47,083,161	90,109,940	(14,093)	
-	-	-	(6,218,798)	6,218,798	JZ01
-	-	-	6,218,798	(6,218,798)	JZ02
-	-	-	-	-	
43,012,686	7,796,389	47,083,161	90,109,940	(14,093)	
70,301,624	97,132,407	38,991,786	104,462,374	4,831,036	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
AGENCY FUND  
JULY 1, 2020 TO JUNE 30, 2021**

SOURCE OF ALLOTMENTS		
PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS

**VEHICLE REGULATION**

VEHICLE REGULATION

GA12 ALCOHOLIC DRIVER EDUCATION	-	290,000	290,000
GA16 MOTOR BOAT TITLING	-	280,000	280,000
GA17 COMMERCIAL DRIVERS LICENSES	238,229	900,000	1,138,229
GA18 SOLID WASTE TRANSPORT LICENSE	-	63,000	63,000
GA25 REFLECTORIZED LICENSE PLATE	3,173,143	3,057,500	6,230,643
GA28 COUNTY CLERK IT IMPROVEMENT	-	3,679,000	3,679,000
GA29 COUNTY CLERK REVENUE SUPP ACCT	-	4,350,000	4,350,000
GA30 IFTA PROCESSING	-	1,002,000	1,002,000
TOTAL VEHICLE REGULATION	3,411,372	13,621,500	17,032,872

MOTOR VEHICLE COMMISSION

GB01 MOTOR VEHICLE COMMISSION	-	1,019,000	1,019,000
TOTAL MOTOR VEHICLE COMMISSION	-	1,019,000	1,019,000

TOTAL VEHICLE REGULATION

	3,411,372	14,640,500	18,051,872
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**GENERAL ADMINISTRATION AND SUPPORT**

EXECUTIVE POLICY AND MANAGEMENT

KA20 OTHER AGENCY PARTICIPATION	-	97,300	97,300
TOTAL EXECUTIVE POL AND MGMT	-	97,300	97,300

TOTAL GENERAL ADMIN AND SUPPORT

	-	97,300	97,300
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TOTAL AGENCY FUND FY21

	126,622,777	145,238,095	271,860,872
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**NON-BUDGETARY**

OPERATING TRANSFERS

TRANSFER OUT TO GENERAL FUND  
TRANSFER TO ROAD FUND  
TRANSFER TO AGENCY FUND  
TRANSFER TO CAPITAL PROJECTS  
TOTAL OPERATING TRANSFERS

TOTAL NON-BUDGETARY

TOTAL AGENCY FUND EXPENDITURES AND TRANSFERS FY21

DISPOSITION OF BALANCE					
OUTSTANDING ENCUMBRANCES	EXPENDITURES AND TRANSFERS	BALANCE	FORWARDED	LAPSE	FUNC
-	229,287	60,713	-	60,713	GA12
-	272,548	7,452	-	7,452	GA16
-	860,884	277,345	452,969	(175,624)	GA17
-	13,574	49,426	-	49,426	GA18
-	-	6,230,643	7,424,214	(1,193,571)	GA25
41,054	3,562,321	75,625	-	116,679	GA28
-	4,271,784	78,216	-	78,216	GA29
-	743,178	258,822	-	258,822	GA30
41,054	9,953,576	7,038,242	7,877,183	(797,887)	
-	856,715	162,285	-	162,285	GB01
-	856,715	162,285	-	162,285	
41,054	10,810,291	7,200,527	7,877,183	(635,602)	
-	-	97,300	-	97,300	KA20
-	-	97,300	-	97,300	
-	-	97,300	-	97,300	
<u>85,753,790</u>	122,900,758	63,206,324	144,665,479	4,294,635	
	4,838,400	(4,838,400)	-	(4,838,400)	
	1,831,100	(1,831,100)	-	(1,831,100)	
	11,623,909	(11,623,909)	-	(11,623,909)	
	259,723	(259,723)	-	(259,723)	
	18,553,132	(18,553,132)	-	(18,553,132)	
	18,553,132	(18,553,132)	-	(18,553,132)	
	141,453,890	44,653,192	144,665,479	(14,258,497)	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
AGENCY FUND  
JULY 1, 2020 TO JUNE 30, 2021**

REVENUES:	
TAXES	18,798,885
LICENSE, FEES, AND PERMITS	17,485,325
OTHER REVENUES	69,355,628
REVENUES FROM OTHER GOVERNMENTS	6,840,380
TOTAL REVENUES	<u>112,480,218</u>
EXPENDITURES:	
AIR TRANSPORTATION	14,278,060
PUBLIC TRANSPORTATION	680,000
HIGHWAYS	97,132,407
VEHICLE REGULATION	10,810,291
TOTAL EXPENDITURES	<u>122,900,758</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,420,540)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES:	
OPERATING TRANSFERS-IN FROM FEDERAL FUND FEMA	5,541,101
OPERATING TRANSFERS-IN FROM CAPITAL PROJECTS	22,352
OPERATING TRANSFERS-IN FROM AGENCY FUND	13,490,149
OPERATING TRANSFERS-OUT TO GENERAL FUND	(4,838,400)
OPERATING TRANSFERS-OUT TO ROAD FUND	(1,831,100)
NET OTHER SOURCES (USES) OF FINANCIAL RESOURCES	<u>12,384,102</u>
EXCESS OF REVENUE AND OTHER FINANCIAL SOURCES OVER (UNDER) EXPENDITURES	1,963,562
FUND BALANCE, JULY 1, 2020	57,744,532
FUND BALANCE, JUNE 30, 2021	<u><u>59,708,094</u></u>



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
 STATEMENT OF REVENUES AND OTHER RECEIPTS  
 OTHER EXPENDABLE TRUST FUND  
 JULY 1, 2020 TO JUNE 30, 2021**

	ACTUAL REVENUES	REVENUE SOURCE
<u>REVENUE FROM OTHER GOVERNMENTS</u>		
TRANSPORTATION SERVICE DELIVERY RECEIPTS	143,107,070	R434
TOTAL REVENUE FROM OTHER GOVERNMENTS	143,107,070	
TOTAL CURRENT YEAR RECEIPTS	143,107,070	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ALLOTMENT AND EXPENDITURES STATEMENT  
OTHER EXPENDABLE TRUST FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	SOURCE OF ALLOTMENTS		
	PRIOR YEAR ALLOTMENTS	CURRENT YEAR ALLOTMENTS	TOTAL ALLOTMENTS
<b>PUBLIC TRANSPORTATION</b>			
CONSERVATION - MASS FED AID			
6371 EA54 HUMAN SERVICES TRANSPORTATION	-	-	-
TOTAL CONSERVATION - MASS FED AID	-	-	-
TOTAL PUBLIC TRANSPORTATION	-	-	-

TOTAL OTHER EXPENDABLE TRUST FUND FY21

OUTSTANDING ENCUMBRANCES	DISPOSITION OF BALANCE		FORWARDED	LAPSE	FUNC
	EXPENDITURES AND TRANSFERS	BALANCE			
-	140,545,293	(140,545,293)	-	(140,545,293)	EA54
-	140,545,293	(140,545,293)	-	(140,545,293)	
-	140,545,293	(140,545,293)	-	(140,545,293)	
	140,545,293	(140,545,293)	-	(140,545,293)	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
OTHER EXPENDABLE TRUST FUND  
JULY 1, 2020 TO JUNE 30, 2021**

INTERGOVERNMENTAL REVENUES:	
PUBLIC TRANSPORTATION	143,107,070
TOTAL REVENUES	143,107,070
EXPENDITURES:	
PUBLIC TRANSPORTATION	140,545,293
TOTAL EXPENDITURES	140,545,293
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,561,777
FUND BALANCE, JULY 1, 2020	9,216,980
FUND BALANCE, JUNE 30, 2021	11,778,757

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

**A) Basis of Presentation**

This annual report provides detailed balance sheet information for assets, liabilities, reserves, and fund balances. Separate revenue and expenditure statements have been developed for each Fund in accordance with recommended governmental accounting procedures for financial reporting.

The more significant accounting policies of the Transportation Cabinet are as follows:

**1) Basis of Accounting**

Consistent with past practices, the annual Financial Statement of the Transportation Cabinet is prepared on a modified cash basis of accounting and is prepared primarily for internal use of Cabinet management in evaluating current financial position. Revenue is recorded when received in cash and expenditures are recorded when disbursements are made. Appropriations and estimated revenues are formally recorded in the accounts for budgetary control purposes. Budgetary control over appropriations is enhanced through the use of an encumbrance system of accounting.

**2) Cash and Investments**

All cash on deposit with the State Treasurer is held in the Commonwealth's general depository bank account. The Cabinet's cash balances are invested in the state cash and investment pool under the auspices of the State Investment Commission as authorized under KRS 42.500.

**3) Inventories**

Expenditures for expendable supplies are recorded as expenditures when purchased. The cost of expendable supplies inventories at June 30, 2021 was \$60,545,241.26

The inventory value is not reflected on the balance sheet of the annual statements; however, current year purchases of expendable supplies are reported as expenditures.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Significant accounting policies, continued:**

**4) Capital Assets**

The approximate cost of capital assets at June 30, 2021, is as follows:

	Beginning Balance July 1, 2020	Additions	Disposals	Ending Balance June 30, 2021
Enhancement Easements	\$ 5,775,644	\$ -	\$ -	\$ 5,775,644
Land	17,904,319	-	-	17,904,319
Buildings	220,598,366	16,335,031	(172,587)	236,760,810
Office Equipment	10,786,008	185,259	(19,605)	10,951,662
Data Processing	5,491,226	-	-	5,491,226
Airplanes	-	-	-	-
Construction & Maintenance Equip	331,237,848	28,219,340	(17,277,058)	342,180,130
Construction In Progress-Bldgs	5,120,448	8,136,937	(3,345,280)	9,912,105
Construction in Progress-Infrastructure	2,145,072,942	2,556,512,511	(2,638,166,423)	2,063,419,030
Infrastructure	21,800,427,383	530,075,462	(69,622,222)	22,260,880,623
<b>Total Capital Assets</b>	<b>\$ 24,542,414,184</b>	<b>\$ 3,139,464,540</b>	<b>\$ (2,728,603,175)</b>	<b>\$ 24,953,275,549</b>

**5) Pension Plan**

Under the provisions of Kentucky Revised Statutes (KRS) 61.645, the Board of Trustees of the Kentucky Retirement Systems administers the Kentucky Employees Retirement System (KERS). Effective April 1, 2021, the administrative entity comprising the office of counselors and professional staff that has traditionally been known as KRS has changed its name to the Kentucky Public Pensions Authority (KPPA). It will be governed by a third 8-member board composed of trustees from CERS and KRS.

Daily system activities, including administrative support, investment management, benefits counseling, accounting and payroll functions, and legal services are performed by a staff of professional employees working as the KPPA.

The Road Fund of the Transportation Cabinet contributes to KPPA, a multiple-employer, cost-sharing, defined-benefit pension plan that covers substantially all regular full-time members employed in non-hazardous duty positions of any state department, board, or any agency directed by Executive Order to participate in the System. The plan provides for retirement, disability, and death benefit to plan members.

The employer and employee contribution rates for the year ended June 30, 2021 were 84.43% and 5% and an additional 1% for employees hired after September 1, 2008 of creditable compensation, respectively. Such rates were determined to provide for normal costs and interest on un-fundable prior service costs. The Pension expenditures (employer's portion) through June 30, 2021 are approximately \$166.2 million.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

Significant accounting policies, continued:

6) **Accumulated Employee Benefits**

The value of accumulated vacation liability at June 30, 2021, was \$26,457,990.49 and accumulated compensatory time liability was \$14,434,005.04. The accumulated vacation dollar liability is restricted to the number of years of service for an employee. The compensatory dollar liability is restricted to 240 hours pay per employee.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Significant accounting policies, continued:**

**B) Fund Structure**

The financial statements include the accounts of the General, Capital Projects, Road, Federal, Agency, and Other Expendable Trust Funds of the Kentucky Transportation Cabinet.

**1) General Fund**

This fund consists of monies appropriated by the General Assembly to KYTC from the Commonwealth's General Fund. General Fund appropriations to the Transportation Cabinet are primarily used for non-highway program functions.

**2) Capital Projects Fund**

This fund includes transactions relating to the acquisition, construction, or renovation of the Cabinet's major capital facilities and for the acquisition of major non-highway equipment.

**3) Road Fund**

This fund consists of money derived from excise or license taxation relating to gasoline and other motor fuels, and money derived from fees, excise or license taxation relating to registration, operation or use of vehicles for use on public highways. Use of these funds is restricted to expenditures relating to the cost of administration, statutory refunds and adjustments, payment of highway obligations, costs for construction, reconstruction, right-of-way, maintenance and repair of public highways and bridges, and the expense of enforcing state traffic and motor vehicle laws.

**4) Federal Fund**

This fund includes all receipts from the federal government paid to KYTC as reimbursement for expenditures incurred on federal grant programs.

**5) Agency Fund**

This fund includes receipts collected from and expended for specific programs, most of which are defined in Kentucky Revised Statutes. Additionally, the Agency Fund accounts for expenditures of proceeds received from the sale of Economic Development Road (Revitalization Projects) Revenue Bonds, Asset/Liability Commission Grant Anticipation Revenue Vehicle (GARVEE) Bond Project Notes and State Property and Building Commission Bonds.

**6) Other Expendable Trust Fund**

This fund includes expenditures for the Human Service Transportation Delivery system. This fund pays the providers for transportation of claimants to and from medical and rehabilitation appointments.



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 2 CHANGES IN ACCOUNTING PRINCIPLES, REPORTING PRACTICES, AND PRIOR YEAR PERIOD ADJUSTMENTS**

There were no changes in accounting principles, reporting practices, or prior period adjustments.

**NOTE 3 MOTOR FUEL NORMAL USE AND MOTOR FUELS NORMAL TAXES  
MUNICIPAL AID AND COUNTY ROAD AID**

KRS 179.400 provides that any county or municipality receiving state aid may, if it deems proper, enter into a cooperative agreement with the Department of Rural and Municipal Aid. The agreement shall designate the roads which the Department shall be required to construct, reconstruct or maintain and shall not be in excess of the projected allotment for county road aid and municipal aid funds for any one fiscal year. At June 30, 2021, 118 counties and 132 cities (129 incorporated cities and 3 unincorporated urban places) were participants in cooperative agreements.

**NOTE 4 COMMITMENTS AND CONTINGENCIES**

**A) Lease Commitments with the Turnpike Authority of Kentucky**

The Cabinet has entered into lease-rental agreements and supplements thereto with the Turnpike Authority of Kentucky (Authority or TAK) for the construction of economic development road projects under the Economic Development Road System. The lease-rental agreements cover a two-year period with automatic renewal options for each succeeding two-year period until all bonds have been retired. The lease requires the Transportation Cabinet, for each biennial period during which bonds are outstanding, to seek legislative appropriations in amounts which are sufficient to permit the Transportation Cabinet to make rental payments to the Authority to pay principal and interest on the bonds. The agreements provide, among other things, annual rental payments to be made from the Cabinet in amounts equal to the debt service requirements of the Authority's revenue bonds issued to finance the construction of the highway projects and for the Cabinet to maintain and operate the projects during the period in which the revenue bonds are outstanding.

The TAK issued additional bonds in August 2017 to provide \$30 million in new project funding authorized by the 2010 Extraordinary Session of the General Assembly as well as advance refund approximately \$151 million in previously issued TAK bonds. There remains \$50 million in Economic Development Road bonds that are authorized but unissued. These bonds will be issued as cash is required to pay costs associated with highway projects funded by the bond proceeds.

Approximate rental commitments, net of projected interest earnings on debt service reserve funds, and net of Build America Bonds Federal Interest Rate Subsidies for leases with the Authority, assuming the exercise of the lease renewal options, are:

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Commitments and contingencies, continued:**

Fiscal Year	Economic Development Roads	Total
2022	135,673,606	135,673,606
2023	135,263,560	135,263,560
2024	135,105,950	135,105,950
2025	135,125,114	135,125,114
2026	116,617,002	116,617,002
THEREAFTER	519,957,153	519,957,153
TOTAL	<u>\$ 1,177,742,385</u>	<u>\$ 1,177,742,385</u>

**Commitments and contingencies, continued:**

**B) Lease Commitments with the State Property and Buildings Commission**

During the fiscal year ended June 30, 2002, the Transportation Cabinet entered into a lease-rental agreement with the State Property and Buildings Commission (Commission) for the construction of a new office building. Under the terms of the lease-rental agreement, the Commission issued bonds to construct the project, known as Project 73. An additional lease with the Commission was executed in February 2009 for bonds issued to replace the Automated Vehicle Information System (AVIS) and expand the general aviation runway at Bluegrass Field in Lexington. Another lease with the Commission was executed in May 2014 for bonds issued for facilities and improvements supporting the development, rehabilitation, and maintenance of public use airports in the Commonwealth. An additional lease with the Commission was executed in December 2015 for bonds issued to construct the new C-1 Garage in Frankfort. The lease-rental agreement covers a two-year period with automatic renewal options for each succeeding two-year period until all bonds have been retired. The lease requires the Transportation Cabinet, for each biennial period during which bonds are outstanding, to seek legislative appropriations in amounts which are sufficient to permit the Transportation Cabinet to make rental payments to the Commission to pay principal and interest on the bonds. The following are the future lease obligations to the Commission.

Fiscal Year	Project 73(4th) Lease Commitments	Project 111 C-1 Garage	Project 107 Aviation	Total
2022	6,764,681	341,162	837,356	7,943,199
2023		343,787	836,056	1,179,843
2024		344,987	835,256	1,180,243
2025		340,887	838,456	1,179,343
2026		341,487	837,456	1,178,943
THEREAFTER		3,417,444	3,341,694	6,759,138
TOTAL	<u>\$ 6,764,681</u>	<u>\$ 5,129,754</u>	<u>\$ 7,526,274</u>	<u>\$ 19,420,709</u>

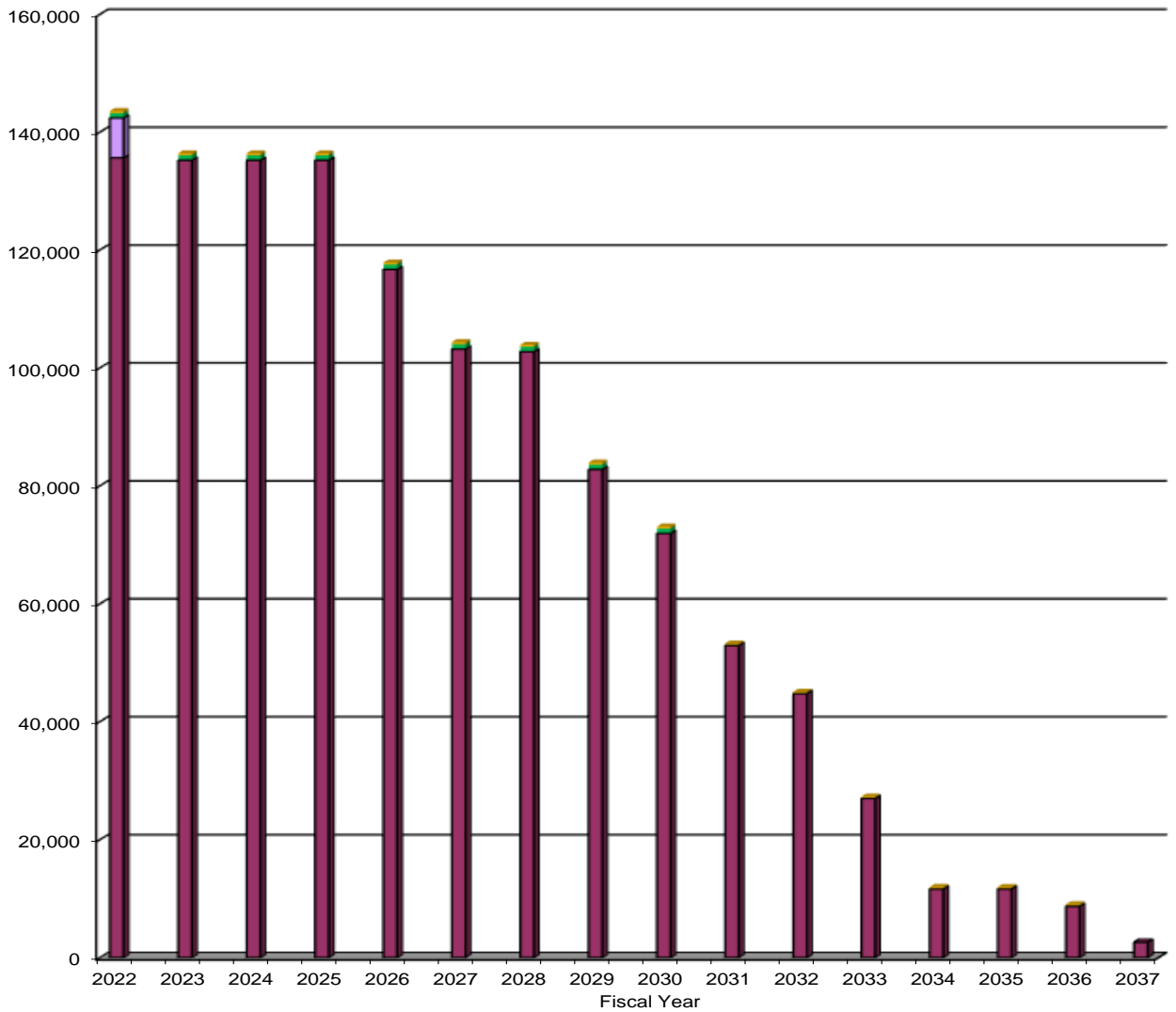
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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Commitments and contingencies, continued:**

The following graph is a summary of all the lease commitments outstanding as of June 30, 2021:

Composition of Outstanding Lease Rental Commitments  
as of June 30, 2021  
(Dollar Amounts in Thousands)



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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Commitments and contingencies, continued:**

**C) Lease Commitments with the Kentucky Asset/Liability Commission**

Kentucky Revised Statute 56.863 authorizes the Kentucky Asset/Liability Commission (ALCO) to issue project notes to finance projects approved by the General Assembly including those projects eligible for funding from receipts of federal transportation funds. The 2005 General Assembly authorized the issuance of \$150 million in Federal Highway Trust Fund revenue supported debt known as Grant Anticipation Revenue Vehicle (GARVEE) Bonds, which were issued in Fiscal Year 2005. The 2006 General Assembly authorized an additional \$290 million in GARVEE bonds, which were sold during the Fiscal Year 2008, and the proceeds were used on interstate rehabilitation projects.

The 2008 General Assembly authorized \$231 million in GARVEE bonds and the 2010 General Assembly authorized \$105 million in GARVEE bonds. ALCO issued \$100 million in GARVEE bond in Fiscal Year 2010 which were spent on preconstruction project development activities for the Louisville Southern Indiana Ohio River Bridges Project (LSIORB). The ALCO issued additional GARVEE Bonds/Notes during Fiscal Year 2014 to provide \$236 million in construction fund proceeds for the Louisville Southern Indiana Ohio River Bridges Project (Project). Authority for this transaction was authorized by the General Assembly in Fiscal Year 2008 and 2010 within the respective Budget Acts. These proceeds along with additional Road, Federal and Capital Market Financing funds were used to finance the completion of the Project.

The 2010 General Assembly also authorized \$330 million in GARVEE bonds for the Western Kentucky Lakes Bridges project. ALCO issued GARVEEs in Fiscal Year 2014 to provide \$150 million for the reconstruction of US 68/KY 80 from Aurora, Kentucky to Cadiz, Kentucky. In addition, it provided for the construction of two projects known as the "Kentucky Lake Project" and the "Lake Barkley Project", as well as, an advance refund of \$41.8 million of 2005 GARVEEs. ALCO also issued GARVEEs to provide \$120.5 million in Fiscal Year 2016 for the remaining construction of the Kentucky Lake Project and the Lake Barkley Project in Western Kentucky.

Pursuant to the General Assembly's authorizations, the Transportation Cabinet and the ALCO entered into a lease-rental agreement for the authorized projects. The lease-rental agreement covers a two-year period with automatic renewal options for each succeeding two-year period until all notes have been retired. The project bonds were issued for 12-year terms with the first debt service payments beginning in Fiscal Year 2006. While the bond proceeds will construct the projects, debt service on the Bonds will be paid with Federal Highway Trust Funds received by the Commonwealth.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Commitments and contingencies, continued:**

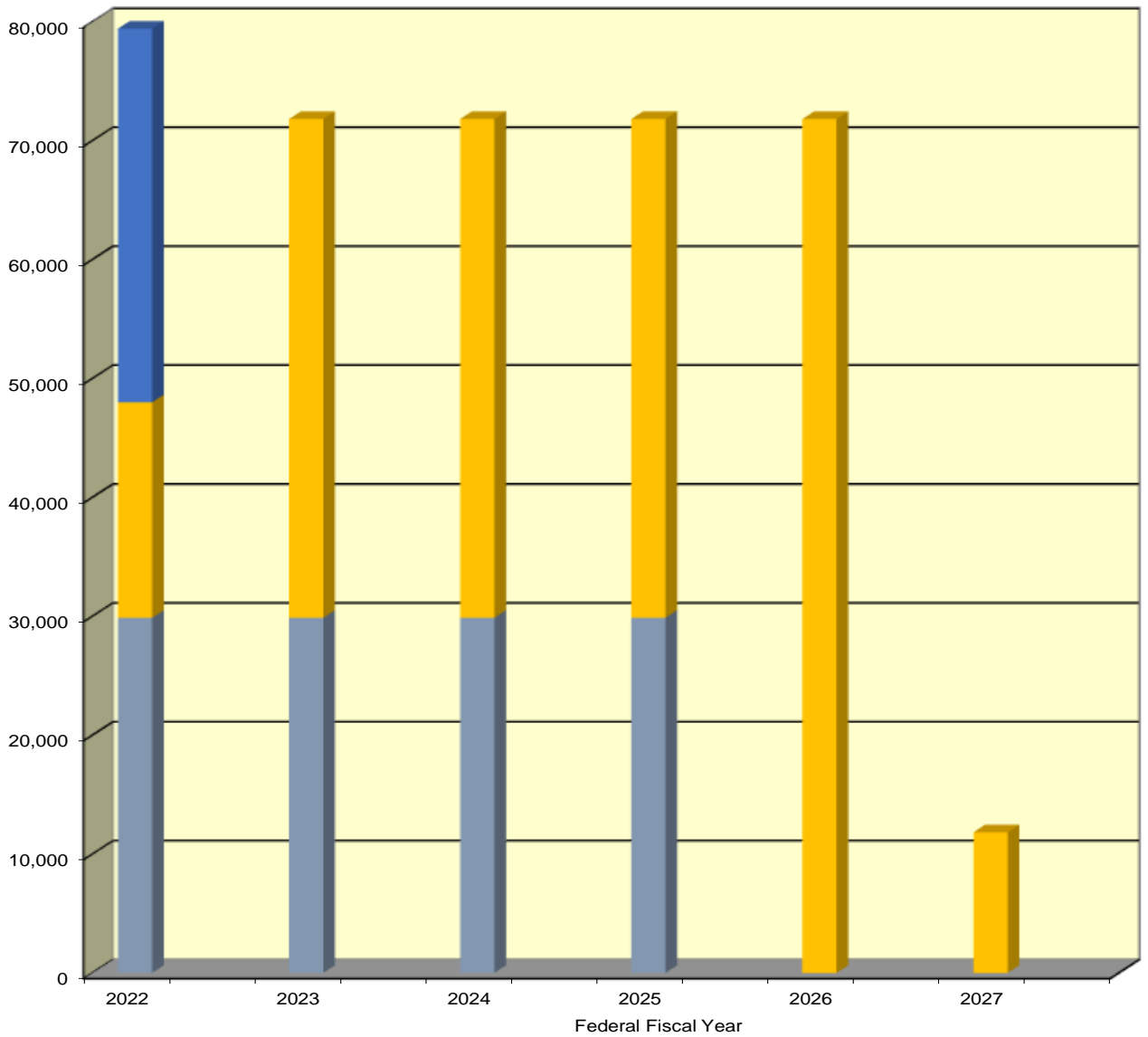
<b>Federal Fiscal Year</b>	<b>LSIORB Series 2013</b>		<b>Western KY Lakes' Bridges</b>		<b>LSIORB- Refunding of 2010 Bonds 2020</b>		<b>Total Debt Service</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2022	24,485,000	5,373,975	8,965,000	9,164,362	30,020,000	1,401,000	79,409,337
2023	25,695,000	4,165,250	33,195,000	8,756,113			71,811,363
2024	26,995,000	2,863,388	34,805,000	7,148,862			71,812,250
2025	28,410,000	1,450,900	36,380,000	5,567,000			71,807,900
2026			67,935,000	3,875,000			71,810,000
2027			11,260,000	563,000			11,823,000
2028							
<b>Total</b>	<b>105,585,000</b>	<b>13,853,513</b>	<b>192,540,000</b>	<b>35,074,337</b>	<b>30,020,000</b>	<b>1,401,000</b>	<b>378,473,850</b>

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

Composition of Outstanding GARVEE Lease Rental Commitments  
as of June 30, 2021  
(Dollar Amounts in Thousands)



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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Commitments and contingencies, continued:**

**D) Kentucky Public Transportation Infrastructure Authority (KPTIA)**

The Kentucky Public Transportation Infrastructure Authority (KPTIA) was created in 2009 by the Extraordinary Session of the General Assembly through the enactment of KRS 175B. KPTIA is authorized to construct, reconstruct, operate, finance and manage highway projects that are either part of the designated federal interstate system or built to the standards of the interstate system that would be designated as a mega-project by the Federal Highway Administration. Projects can be within the Commonwealth or connecting the Commonwealth with a neighboring state. KPTIA participated in the financing of the Downtown portion of the Louisville Southern Indiana Ohio River Bridges Project. The Project is complete. The toll revenue from that project is used to repay KPTIA's non-recourse toll revenue bonds through the project trustee. Tolling is a joint effort between Kentucky and Indiana and is required to continue until at least 2053. KPTIA will participate in other upcoming mega projects as they are developed throughout the Commonwealth.

**E) Litigation**

As of June 30, 2021, the Cabinet had been named as a defendant in legal actions. The Cabinet's General Counsel estimates that \$4,015,339.48 represents a probable liability. There is no liability on the balance sheet for these amounts; however, there are provisions in the appropriations act that would provide for the funding of a legal judgment.

**F) Worker's Compensation Program**

The Cabinet is self insured for worker's compensation insurance provided to the employees of the Cabinet. The fund carries reinsurance coverage for large individual incident claims between \$1,000,000 and \$10,000,000. A designated third party administrator processes and reports all claims and also services the losses incurred by the Fund.

The Cabinet is also a member of the statewide Worker's Compensation Program, which covers pre-existing conditions to protect employers from having to pay for injuries not sustained in their employ, or more than once for disabilities sustained in their employ, or more than once for disabilities resulting from the same accident.

At June 30, 2021, the Cabinet's Worker's Compensation Program's administrator has established an unpaid claims liability of \$29,597,877 to cover existing and incurred and not yet reported claims. This liability is funded from the Road Fund on a year-to-year basis through the budget process and no long-term liability is reflected on the balance sheet.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 5 SPECIAL DEPOSIT TRUST FUND**

The Transportation Cabinet's share of special and refundable deposits as of June 30, 2021 were:

Special Plate Holding Account	\$	2,848,808
IRP County Share		29,959,367
IRP Out of State Share		619,025
Cash Bonds		9,437,325
Special Collegiate Plate		253,699
Guaranty & Miscellaneous Deposits		2,686,497
Operators Lic County Share		103,994
Other Receipts		652,603
 TOTAL		 <u><u>\$ 46,561,318</u></u>

These amounts represent funds received by the Transportation Cabinet and held in a fiduciary capacity pending distribution to other political subdivisions or third parties. This amount is not included on the balance sheet of the annual financial statements.

**NOTE 6 OTHER SPECIAL REVENUE FUNDS**

The Kentucky Airport Loan Fund, administered by Transportation's Department of Aviation, aids local airport boards that experience difficulty in obtaining funds locally for facility improvements. Fund availability as of June 30, 2021, was \$899,241.30 and is not represented in the Balance Sheet.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 7 OTHER SIGNIFICANT EVENTS**

**A) Road Fund Tax Base Changes**

KRS138.220 establishes the Commonwealth's motor fuel tax. The tax is comprised of a set user tax of five cents per gallon on fuel purchased plus a variable tax based on the average wholesale price (awp) of fuel. The 2015 General Assembly enacted legislation with the passage of H.B. 299, which established a new statutory awp floor of \$2.177 per gallon effective April 1, 2015. This legislation increased the motor fuel tax from 21.1 cents per gallon to 24.6 cents per gallon and fundamentally changed the manner in which motor fuel tax rates are calculated. While motor fuel taxes have a fixed and variable rate component: prior to H.B. 299, the variable component of the tax was calculated and imposed on a quarterly basis. The new legislation calculates the awp on an annual basis and limits the decline to either 90% of the awp in effect at the close of the previous fiscal year or the statutory floor, whichever is higher. Some specific provisions of this legislation are: (1) For Fiscal Year 2016, the awp will be the new wholesale floor price; (2) On or before June 1, 2016 and on or before each June 1 thereafter, an "annual survey value" will be calculated for the current fiscal year. This annual value will be determined by averaging the awp quarterly survey values for a fiscal year as determined through continued regular surveys conducted by the Kentucky Department of Revenue; (3) Effective July 1, 2016, and each July thereafter, the awp used to calculate the tax rate will be the annual survey value described above; and (4) Changes in the annual survey value from one fiscal year to the next are subject to +/- 10% change in the awp in effect at the close of the previous fiscal year. However, the effective awp can at no point and time, be lower than the new \$2.177 per gallon statutory awp floor.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

The following table displays the recent history of changes to the motor fuel tax rate in Kentucky:

**KENTUCKY GASOLINE MOTOR FUEL TAX RATE HISTORY  
(rates below reflect cents per gallon)**

<u>Effective</u>	<u>Gasoline Tax Rate KRS 138.220(1)</u>	<u>Motor Fuel User Tax KRS 138.220(2)</u>	<u>Total Motor Fuel Tax</u>	<u>Comments</u>
1986-6/30/2004	\$1.11 X 9% = 10 cents	5 Cents	15 Cents	\$1.11 was the awp floor from 1986-2004
7/1/2004 (FY 2005)	\$1.22 X 9% = 11 cents	5 Cents	16 Cents	Effective 7/1/2005 awp floor made permanent by <b>HB267 2005 Reg Session of the General Assembly</b>
7/1/2005 (FY 2006)	\$1.34 X 9% = 12.1 cents	5 Cents	17.1 Cents	Effective 7/1/2006 awp floor made permanent by <b>HB380 2006 Reg Session of the General Assembly</b>
7/1/2006 (FY 2007)	\$1.47 X 9% = 13.3 cents	5 Cents	18.3 Cents	
7/1/2007 (FY 2008)	\$1.62 X 9% = 14.6 cents	5 Cents	19.6 Cents	
7/1/2008 (FY 2009) to 9/30/2009	<b><u>STATUTORY FLOOR</u></b> \$1.79 X 9% = 16.1 cents	5 Cents	21.1 Cents	Effective April 1, 2009, the awp of \$1.786 became the permanent statutory floor for purposes of applying the statutory motor fuel tax provisions <b>RE: HB374 2009 Reg Session of the General Assembly</b>
10/1/2009 to 12/31/2009 (FY 2010)	\$1.86 X 9% = 16.8 Cents	5 Cents	21.8 Cents	
1/1/2010 to 6/30/2010 (FY2010)	\$1.97 X 9% = 17.7 Cents	5 Cents	22.7 Cents	
7/1/2010 to 9/30/2010 (FY2011)	\$2.17 X 9% = 19.5 Cents	5 Cents	24.5 Cents	
10/1/2010 to 12/31/2010 (FY2011)	\$2.13 X 9% = 19.2 Cents	5 Cents	24.2 Cents	
1/1/2011 to 6/30/2011 (FY2011)	\$2.162 X 9% = 19.5 Cents	5 Cents	24.5 Cents	
7/1/2011 to 6/30/2012 (FY2012)	\$2.378 X 9% = 21.4 Cents	5 Cents	26.4 Cents	
7/1/2012 to 6/30/2013 (FY2013)	\$2.616 X 9% = 23.5 Cents	5 Cents	28.5 Cents	Based on market surveys AWP of \$3.239 in April 2012, July 2012 \$2.80 and January 2013 \$2.67
7/1/2013 to 12/31/2013 (FY2014)	\$2.878 X 9% = 25.9 Cents	5 Cents	30.9 Cents	Based on market survey AWP of \$2.884 in April 2013, July 2013 \$2.927
1/1/2014 to 3/31/2014 (FY2014)	\$2.708 X 9% = 24.4 Cents	5 Cents	29.4 Cents	Based on market survey AWP of \$2.708 in October 2013
4/1/2014 to 6/30/2014 (FY2014)	2.634 X 9% = 23.7 Cents	5 Cents	28.7 Cents	Based on market survey AWP price of \$2.634 in January 2014

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**KENTUCKY GASOLINE MOTOR FUEL TAX RATE HISTORY  
(rates below reflect cents per gallon) continued**

7/1/2014 to 9/30/2014 (FY2015)	2.897 X 9% = 26.1 Cents	5 Cents	31.1 Cents	Based on market survey AWP price of \$3.14 in April 2014
10/1/2014 to 12/31/2014 (FY2015)	\$2.837 X 9% = 25.5 Cents	5 Cents	30.5 Cents	Based on market survey AWP price of \$2.837 in July 2014
1/1/2015 to 3/31/2015 (FY2015)	\$2.354 X 9% = 21.2 Cents	5 Cents	26.2 Cents	Based on market survey AWP price of \$2.354 in October 2014
<b>4/1/2015 to 6/30/2015 (FY2015)</b>	<b>Statutory Floor \$2.177 X 9% = 19.6 Cents</b>	<b>5 Cents</b>	<b>24.6 Cents</b>	<b>Effective April 1, 2015 AWP floor made permanent by HB299 enacted by 2015 Reg Session of the GA</b>
7-1-2015 to 6-30-2016 (FY2016)	\$2.177 X 9% = 19.6 Cents	5 Cents	24.6 Cents	Per provisions of HB299 enacted by 2015 Reg Session of the GA
7-1-2016 to 6-30-2017 (FY2017)	\$2.177 X 9% = 19.6 Cents	5 Cents	24.6 Cents	Per provisions of HB299 enacted by 2015 Reg Session of the GA
7-1-2017 to 6-30-2018 (FY2018)	\$2.177 X 9% = 19.6 Cents	5 Cents	24.6 Cents	Per provisions of HB299 enacted by 2015 Reg Session of the GA
7-1-2018 to 6-30-2019 (FY2019)	\$2.177 X 9% = 19.6 Cents	5 Cents	24.6 Cents	Per provisions of HB299 enacted by 2015 Reg Session of the GA
7-1-2019 to 6-30-2020 (FY2020)	\$2.177 X 9% = 19.6 Cents	5 Cents	24.6 Cents	Per provisions of HB299 enacted by 2015 Reg Session of the GA
7-1-2020 to 6-30-2021 (FY2021)	\$2.177 X 9% = 19.6 Cents	5 Cents	24.6 Cents	Per provisions of HB299 enacted by 2015 Reg Session of the GA

- The above tax rates are exclusive of 1.4 cents per gallon tax dedicated for the Petroleum Environmental Assurance Fee – Therefore, the “Gasoline Tax” paid by citizens is **26.0 cents per gallon.**
  - Fuel Surtax Rates effective 7/1/2020 (2% of AWP for Gas and 4.7% of AWP for Diesel): RE: KRS 138.660(2)
  - Gas – 4.35 cents
  - Diesel – 10.23 cents
- **Other Info:**
  - KY special fuel tax rate is 3 cents less than gasoline (User’s Tax is 2 cents instead of 5 cents)
  - Federal Fuel Tax Rates – Gas 18.4 and Diesel 24.4
    - The following amounts are approximates:

<b>Breakout</b>	<b>Gas</b>	<b>Diesel</b>
Hwy Trust Fd	15.44	21.44
Mass Tran	2.86	2.86
LUST	.01	.01

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ROAD FUND REVENUE RECEIPTS  
TEN YEAR HISTORICAL DATA THROUGH JUNE 30, 2021**

**ROAD FUND TOTAL RECEIPTS**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	1,642,340,305	10.1
2019-20	1,491,513,188	-4.8
2018-19	1,566,079,860	3.6
2017-18	1,511,003,520	0.2
2016-17	1,508,003,411	1.7
2015-16	1,482,541,327	-2.9
2014-15	1,526,738,659	-2.4
2013-14	1,564,683,153	4.6
2012-13	1,491,623,669	3.3
2011-12	1,443,773,845	7.7

**MOTOR FUELS NORMAL TAXES**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	637,149,938	1.36
2019-20	628,627,445	-4.15
2018-19	655,832,326	1.69
2017-18	644,947,186	1.0
2016-17	638,841,367	1.2
2015-16	630,965,651	-11.7
2014-15	714,460,644	-4.7
2013-14	750,017,965	5.5
2012-13	711,067,363	5.7
2011-12	672,823,749	8.4

**MOTOR FUELS NORMAL USE AND SURTAX**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	110,332,416	-1.6
2019-20	112,170,777	-3.7
2018-19	116,479,283	-2.1
2017-18	119,003,028	-1.4
2016-17	120,728,049	2.2
2015-16	118,134,720	-12.4
2014-15	134,896,022	-0.3
2013-14	135,342,577	6.8
2012-13	126,735,201	8.4
2011-12	116,885,840	4.7

**MOTOR VEHICLE USAGE TAX**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	577,571,969	28.4
2019-20	449,983,401	-3.2
2018-19	464,828,170	3.7
2017-18	448,251,614	-1.4
2016-17	454,442,512	2.8
2015-16	442,172,008	11.9
2014-15	395,210,736	-3.4
2013-14	409,096,169	3.4
2012-13	395,500,869	2.0
2011-12	387,815,465	10.1

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ROAD FUND REVENUE RECEIPTS  
TEN YEAR HISTORICAL DATA THROUGH JUNE 30, 2021**

**PASSENGER CAR REGISTRATION**

**MOTOR VEHICLE RENTAL USAGE TAX**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>	<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	49,667,089	17.6	2020-21	43,406,432	-12.0
2019-20	42,220,460	-12.1	2019-20	49,332,223	-0.7
2018-19	48,032,600	3.0	2018-19	49,697,675	10.7
2017-18	46,629,818	5.2	2017-18	44,879,238	-0.9
2016-17	44,315,049	2.4	2016-17	45,284,246	6.1
2015-16	43,264,384	-4.5	2015-16	42,698,212	13.2
2014-15	45,280,688	2.6	2014-15	37,709,194	10.9
2013-14	44,151,779	7.8	2013-14	34,013,496	7.7
2012-13	40,954,846	0.9	2012-13	31,584,702	7.5
2011-12	40,584,205	8.7	2011-12	29,372,697	0.7

**TOLLS**

**WEIGHT DISTANCE**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>	<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	-	0	2020-21	83,185,252	-0.2
2019-20	-	0	2019-20	83,374,856	-0.4
2018-19	-	0	2018-19	83,721,474	2.5
2017-18	-	0	2017-18	81,711,920	-1.4
2016-17	-	0	2016-17	82,886,950	1.9
2015-16	-	0	2015-16	81,375,028	2.8
2014-15	-	0	2014-15	79,147,533	2.9
2013-14	-	0	2013-14	76,894,805	2.6
2012-13	-	0	2012-13	74,935,016	-0.2
2011-12	-	0	2011-12	75,111,565	1.5

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ROAD FUND REVENUE RECEIPTS  
TEN YEAR HISTORICAL DATA THROUGH JUNE 30, 2021**

**INTEREST INCOME**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	(118,008)	-101.8
2019-20	6,688,477	-43.7
2018-19	11,884,406	318.8
2017-18	2,837,474	79.4
2016-17	1,581,851	-36.1
2015-16	2,475,981	-15.0
2014-15	2,913,784	-27.1
2013-14	3,997,826	902.6
2012-13	(398,745)	-87.1
2011-12	3,081,180	54.4

**TRUCK REGISTRATION**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	69,905,187	14.2
2019-20	61,190,326	-12.4
2018-19	69,860,452	10.8
2017-18	63,067,488	2.0
2016-17	61,817,924	-3.6
2015-16	64,113,535	7.4
2014-15	59,712,827	8.1
2013-14	55,236,529	-1.2
2012-13	55,886,333	-1.0
2011-12	61,815,087	18.2

**MOTOR VEHICLE OPERATOR'S LICENSE**

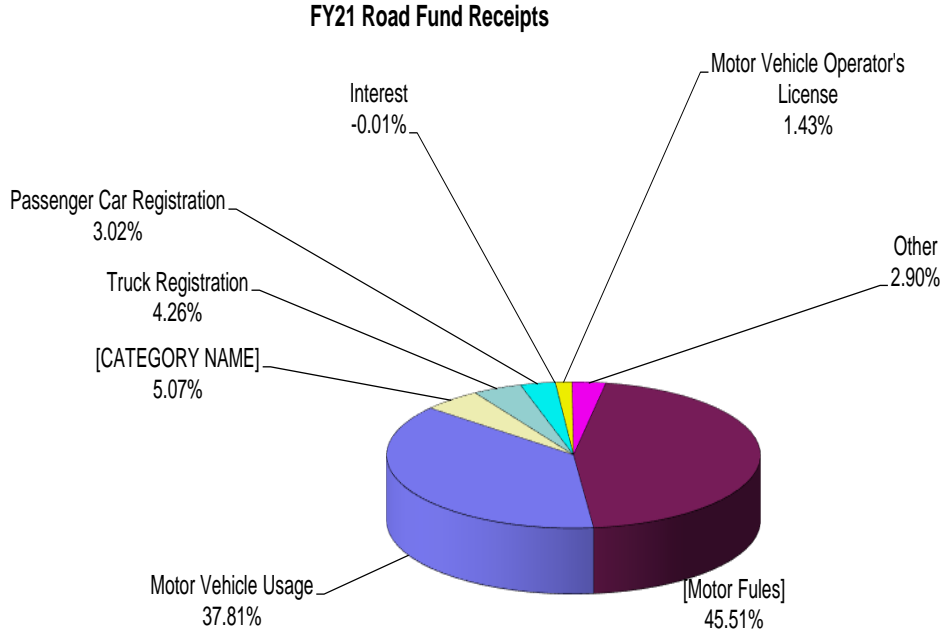
<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	23,564,005	65.1
2019-20	14,273,950	-21.5
2018-19	18,185,164	-0.7
2017-18	18,321,989	3.6
2016-17	17,692,263	-1.6
2015-16	17,980,345	1.7
2014-15	17,679,805	-1.3
2013-14	17,914,750	7.5
2012-13	16,663,675	1.8
2011-12	16,370,529	11.4

**OTHER REVENUE RECEIPTS**

<b>Fiscal Year</b>	<b>Receipts</b>	<b>Percent Change</b>
2020-21	47,676,025	9.2
2019-20	43,651,273	-8.2
2018-19	47,558,310	15.0
2017-18	41,353,765	2.3
2016-17	40,413,211	2.7
2015-16	39,362,114	-0.9
2014-15	39,727,426	4.5
2013-14	38,017,257	-12.7
2012-13	38,694,409	-3.0
2011-12	39,913,528	-3.5

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ROAD FUND REVENUE RECEIPTS  
TWO YEAR CHART COMPARISON JUNE 30, 2021**



Total Receipts: \$1,642,340,305

**Two Year Comparison of Road Fund Receipts**

<u>Receipt Source</u>	<u>FY2021 Amount</u>	<u>FY2020 Amount</u>	<u>Increase (Decrease)</u>
Motor Fuels	\$ 747,482,354	\$ 740,798,222	0.9%
Motor Vehicle Usage	620,978,401	499,315,624	24.4%
Weight Distance	83,185,252	83,374,856	-0.2%
Truck Registration	69,905,187	61,190,326	14.2%
Passenger Car Registration	49,667,089	42,220,460	17.6%
Interest	(118,008)	6,688,477	-101.8%
Motor Vehicle Operator's License	23,564,005	14,273,950	65.1%
Other	47,676,025	43,651,273	9.2%
<b>Total</b>	<b>\$ 1,642,340,305</b>	<b>\$ 1,491,513,188</b>	<b>10.1%</b>

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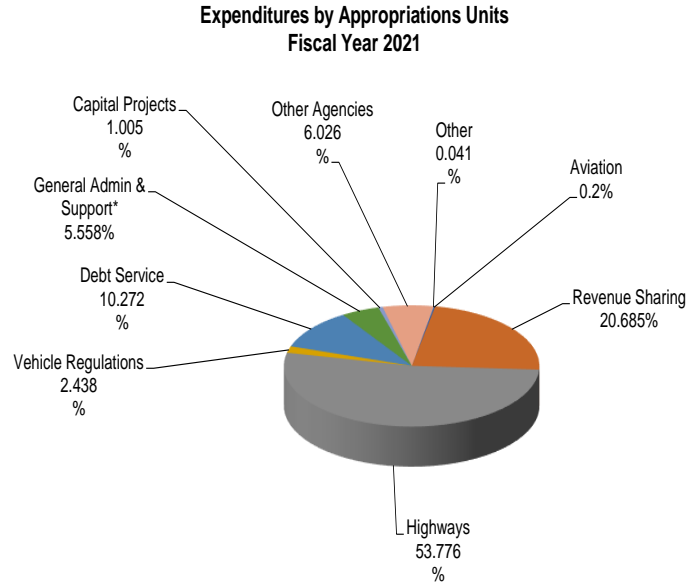
**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
COMPOSITION OF ROAD FUND  
OTHER REVENUE RECEIPTS  
JUNE 30, 2021**

REVENUE NAME	REVENUE AMOUNT	% OF TOTAL
General Sales and Fees to Public	\$ 8,083,104	17.0%
Highway Special Permits	8,199,440	17.2%
Motor Carrier Identification	6,018,174	12.6%
Motor Vehicle Title Fees	5,678,442	11.9%
Penalties and Interest and Reinstatement Fees	4,769,410	10.0%
U Drive It License and Permits	1,705,026	3.6%
Permits and Licenses	5,285,995	11.1%
Proceeds from Recyclable Sales	509,379	1.1%
Asset Depositions	620,493	1.3%
Overweight Coal Truck Decals	145,500	0.3%
Unredeemed Treasury Checks	630,672	1.3%
Property Damages (Reimbursements)	4,523,986	9.5%
Refund Prior Year Expenditures	166,655	0.3%
Logo Receipts	763,138	1.6%
Other	576,611	1.2%
<b>TOTAL</b>	<b>\$ 47,676,025</b>	<b>100.00%</b>

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ROAD FUND EXPENDITURES  
TWO YEAR CHART COMPARISON BY APPROPRIATION  
JUNE 30, 2021**



Total Expenditures: \$1,387,126,469

\* Includes \$6.7 million for debt service on Transportation Office Building.

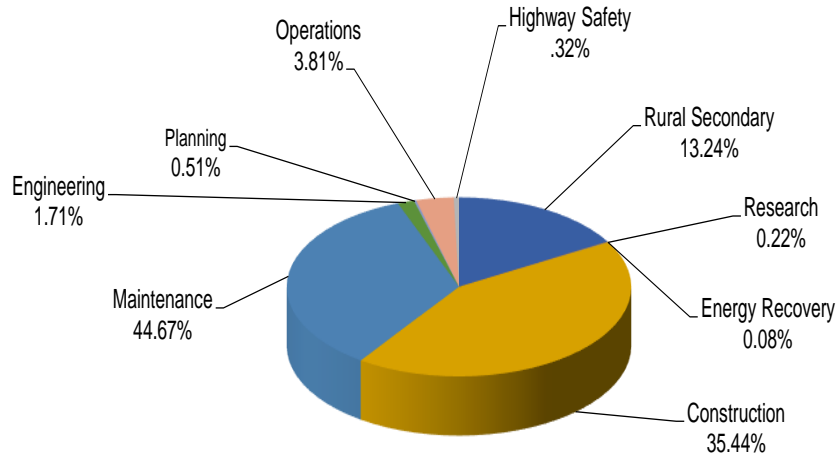
**Two Year Comparison of Expenditures by Appropriation Units**

<b>Appropriation Unit</b>	<b>FY2021 Amount</b>	<b>FY2020 Amount</b>	<b>Increase (Decrease)</b>
Aviation	\$ 2,772,105	\$ 2,706,098	2.4%
Revenue Sharing	\$ 286,922,231	\$ 337,047,576	-14.9%
Highways	\$ 745,938,085	\$ 836,847,470	-10.9%
Vehicle Regulations	\$ 33,818,538	\$ 25,191,658	34.2%
Debt Service	\$ 142,480,244	\$ 142,492,346	0.0%
General Admin. & Support*	\$ 77,097,092	\$ 74,836,858	3.0%
Capital Projects	\$ 13,940,000	\$ 6,940,000	100.9%
Other Agencies	\$ 83,590,954	\$ 88,667,176	-5.7%
Other	\$ 567,220	\$ 111,024	410.9%
<b>Total</b>	<b>\$ 1,387,126,469</b>	<b>\$ 1,514,840,206</b>	<b>-8.4%</b>

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
ROAD FUND EXPENDITURES  
TWO YEAR CHART COMPARISON BY ALLOTMENTS  
JUNE 30, 2021**

**Highway Expenditures  
Fiscal Year 2021**



Total Highway Expenditures: \$860,592,757

**Two Year Comparison of Highway Expenditures by Allotment Units**

<b>Allotment Unit</b>	<b>BFY 2021 Amount</b>	<b>BFY 2020 Amount</b>	<b>Increase (Decrease)</b>
Rural Secondary	113,982,073	152,174,316	-25.1%
Energy Recovery	672,598	291,880	130.4%
Research	1,878,394	1,301,134	44.4%
Construction	305,015,376	397,500,258	-23.3%
Maintenance	384,446,497	381,537,320	0.8%
Engineering	14,683,897	15,528,191	-5.4%
Planning	4,357,604	2,678,400	62.7%
Operations	32,816,026	33,179,053	-1.1%
Highway Safety	2,740,292	5,123,115	-46.5%
<b>Total</b>	<b>\$ 860,592,757</b>	<b>\$ 989,313,667</b>	<b>-13.0%</b>

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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**HISTORICAL AVAILABLE ROAD FUND REVENUES,**  
**EXPENSES, AND PAYMENT OF LEASE RENTALS (Note 1a)**  
(\$ AMOUNTS IN THOUSANDS)  
FOR THE FISCAL YEAR ENDED JUNE 30

	2017	2018	2019	2020	2021
AVAILABLE ROAD FUND REVENUES					
TAXES:					
Motor Fuels (1b)	422,594	425,568	430,684	413,204	417,067
Vehicle Usage (1c)	499,727	493,131	514,526	499,315	620,978
Weight Distance Tax	84,391	83,782	87,126	86,926	87,903
TRUCK LICENSES AND FEES	75,454	77,592	89,015	75,144	85,211
PASSENGER VEHICLE LICENSES AND FEES	49,220	49,011	50,347	44,221	51,566
MOTOR VEHICLE OPERATORS LIC	15,689	16,264	16,155	12,546	14,017
INTEREST INCOME	1,582	2,837	11,884	6,688	(118)
OTHER (1d)	19,643	21,845	22,100	23,890	24,975
<b>TOTAL AVAILABLE ROAD FUND REVENUES</b>	<b>1,168,300</b>	<b>1,170,030</b>	<b>1,221,837</b>	<b>1,161,934</b>	<b>1,301,599</b>
OPERATING & MAINTENANCE EXPENSES					
Personnel Costs	237,606	255,570	293,275	293,678	301,756
Personal Service	11,517	11,693	6,041	7,370	6,718
Operating Expenses	149,561	169,285	166,525	167,029	170,511
Grants		10	3	3	6
Capital Outlay	32	44	819	662	312
Capital Construction	1,321	1,447	2,113	14,913	8,647
Highway Materials	29,834	33,597	38,169	37,638	42,713
Other Agency Cost (1e)	92,119	93,095	110,428	88,667	83,591
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>521,990</b>	<b>564,741</b>	<b>617,373</b>	<b>609,960</b>	<b>614,254</b>
<b>NET AVAILABLE ROAD FUND REVENUES</b>	<b>646,310</b>	<b>605,289</b>	<b>604,464</b>	<b>551,974</b>	<b>687,345</b>
LEASE RENTALS (1f & 1g)					
Turnpike Authority of KY					
Economic Development Road Project	153,287	154,821	154,413	142,392	142,480
State Property and Buildings Commission					
Project 73 (4th)	6,769	6,765	6,765	6,770	6,768
AVIS & AVIATION	4,975	4,973	4,975	1,830	1,831
C1 Garage	342	342	342	343	342
<b>TOTAL LEASE RENTALS</b>	<b>165,373</b>	<b>166,901</b>	<b>166,495</b>	<b>151,335</b>	<b>151,421</b>
<b>GROSS COVERAGE (1h)</b>	<b>7.0646</b>	<b>7.0103</b>	<b>7.3386</b>	<b>7.6779</b>	<b>8.5959</b>
<b>NET COVERAGE (1h)</b>	<b>3.9082</b>	<b>3.6266</b>	<b>3.6305</b>	<b>3.6474</b>	<b>4.5393</b>

The accompanying notes to the supplementary information are an integral part of this schedule.

This table illustrates the Transportation Cabinet's historical total available Road Fund obligations for the past five Fiscal Years. Motor fuel revenues are shown net of the required allocations for urban roads and streets, for rural and secondary roads, for county roads and bridges, and for the Kentucky Transportation Center. License, fees and permit revenues are shown net of required allocations for the Energy Recovery Road Fund and the restricted portions of regular and motorcycle operator's license fees. Operating and maintenance expenses reflect only those related to Commonwealth highway and highway-related projects from the Road Fund.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
GENERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>AIR TRANSPORTATION</b>				
AIR DEVELOPMENT				
BC53 AVIATION ECONOMIC DEVELOPMENT				699,161
TOTAL AIR DEVELOPMENT				699,161
TOTAL AIR TRANSPORTATION				699,161
<b>PUBLIC TRANSPORTATION</b>				
EA51 MULTIMODAL SYS PLANNING		322,328	75,000	
EA52 MASS TRANSP CONSTRUCTION				4,764,709
TOTAL PUBLIC TRANSPORTATION		322,328	75,000	4,764,709
<b>GENERAL ADMINISTRATION AND SUPPORT</b>				
OFFICE OF SECRETARY				
KA21 SECRETARY'S OFFICE				498,415
				498,415
TOTAL GENERAL FUND CURRENT YEAR		322,328	75,000	5,962,285

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TOTAL	FUNC
				699,161	BC53
				699,161	
				699,161	
				397,328	EA51
				4,764,709	EA52
				5,162,037	
				498,415	KA21
				498,415	
				6,359,613	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
CAPITAL PROJECTS FUND  
JULY 1, 2020 TO JUNE 30, 2021**

EMARS FUND	PROJECT NAME	PERSONNEL COSTS	OPERATING EXPENSE	GRANTS
C44V	REPLACE AUTOMATED VEHICLE INFO SYS (AVIS)			
C6CN	CONST BALLARD CO MAINT FACILITY & SALT STORAGE			
C853	CARTER CAVE STATE PARK RESURFACING			
C86G	CCA LIGHTING SYSTEM REPLACEMENT			
C87G	INTERNATIONAL REGISTRATION PLAN SYSTEM UPGRADE			
C87H	TRANSPORTATION ENTERPRISE DATABASE II			
C8CE	STATEWIDE FACILITY REMEDIATION & COMPLIANCE			
C8D7	LOADOMETER MAINTENANCE & REPAIRS STATEWIDE			
C8D8	REST AREA MAINTENANCE & REPAIRS STATEWIDE			
C8DJ	OVERHEAD DOOR INSTALLATIONS & REPAIRS			
C8ED	MINOR FACILITY MAINTENANCE AND REPAIR			
C8HA	BULLITT CO WELCOME CENTER-BUILDING REPAIR			
C8J0	CHRISTIAN CO WELCOME CENTER-BUILDING REPAIR			
C8LG	CONSTRUCTION OF NEW SALT STORAGE FACILITIES			
C8MX	WHITLEY COUNTY WELCOME CTR-INT/EXT IMPROVEMENT			
C8MY	BEAUTIFICATION OF VARIOUS WELCOME CTR & REST AREAS			
C8T5	NEW ROWAN COUNTY WEIGH STATION			
C8T7	WOODFORD COUNTY REST AREA FAC UPGRADES & REPAIRS			
C8UQ	DEMOLITION OF OLD C-1 GARAGE			
C8WV	EASTBOUND REST AREA REPAIRS WOODFORD CO			
C8YU	KENTUCKY AVIATION ECONOMIC DEVELOPMENT FUND			
C8Z0	PARKS ROAD RESURFACING			
C8Z1	PARKS VARIOUS REPAIRS			
C8Z3	ENVIRONMENTAL REMEDIATION			
C93T	AIRCRAFT MAINTENANCE POOL 2018-2020			
C93U	VARIOUS ENVIRONMENTAL COMPLIANCE 2018-2020			
C93W	REPAIR LOADOMETERS & REST AREAS 2018-2020			
C93Y	CONSTRUCTION CRITTENDEN CO MAINT FAC & SALT STOR			
C940	CONSTRUCTION HOPKINS CO MAINT FAC & SALT STOR			
C94T	MCCRACKEN CO WELCOME CENTER ROOF LEAKS			
C982	WATERLINE RECONSTRUCTION			
C9A1	ROOF REPAIRS AND REPLACEMENTS			
C9B2	FLOYD CO WEIGH STATION NEW BUILDING			
C9B3	TOURISM WELCOME CENTER RE-IMAGING			
C9CB	DEMOLIITION & RE-CONSTR SIMPSON CO WELCOME CENTER			
C9CC	DEMOLIITION & RE-CONSTR WHITLEY CO WELCOME CENTER			
C9EJ	MAJOR REPAIRS BULLITT CO WELCOME CENTER			
C9EN	MUHLENBERG CO SECTION OFFICE			
C9ES	LAUREL CO WEIGH STATION BUILDINGS REPAIRS			
C9KB	SPENCER CO EQUIPMENT SHED			
C9LX	FLOYD COUNTY MINNIE MAINTENANCE GARAGE ROOF			
C9MC	NATURAL BRIDGE DRANINAGE REPAIRS			



DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	EMARS FUND
		2,416,254			2,416,254	C44V
		8,293			8,293	C6CN
		6,290			6,290	C853
		0		22,352	22,352	C86G
		956,017			956,017	C87G
		221,990			221,990	C87H
		40,374			40,374	C8CE
		254,416			254,416	C8D7
		74,385		-	74,385	C8D8
		75,395			75,395	C8DJ
		223,117			223,117	C8ED
		38,182			38,182	C8HA
		1,675			1,675	C8J0
		78,634			78,634	C8LG
		195,179			195,179	C8MX
		1,406			1,406	C8MY
		46,313			46,313	C8T5
		28,520			28,520	C8T7
		32,322			32,322	C8UQ
		25,880			25,880	C8WV
		11,097,500		-	11,097,500	C8YU
		11,270		-	11,270	C8Z0
		76,989			76,989	C8Z1
		32,300			32,300	C8Z3
		1,430		-	1,430	C93T
				159,000	159,000	C93U
				70	70	C93W
		326,955			326,955	C93Y
		3,240			3,240	C940
		18,882			18,882	C94T
		33,696			33,696	C982
		48,904			48,904	C9A1
		181,428		-	181,428	C9B2
		11,831		-	11,831	C9B3
		2,894,334			2,894,334	C9CB
		2,790,921			2,790,921	C9CC
		240,340			240,340	C9EJ
		153,109			153,109	C9EN
		453,035			453,035	C9ES
		2,564			2,564	C9KB
		60,345			60,345	C9LX
		2,148			2,148	C9MC

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
CAPITAL PROJECTS  
JULY 1, 2020 TO JUNE 30, 2021**

EMARS FUND	PROJECT NAME	PERSONNEL COSTS	OPERATING EXPENSE	GRANTS
C9MK	ROUGH RIVER RESURFACING			
C9MW	OLD MULKEY MEETING HOUSE RD & PARKING LOT			
C9N7	JENNY WILEY STATE PARK CAMPGROUND ENTRANCE			
C9NN	CARTER CAVES STATE PARK RESURFACE ENTRANCE RD			
C9NW	CONSTRUCT CASEY COUNTY MAINTENANCE FACILITY			
C9QX	AIRCRAFT MAINTENANCE POOL - 2020-2022			
C9QY	REPAIR LOADOMETERS & REST Areas - 2020-2022			
C9QZ	TRANSPORTATION WAREHOUSE FACILITY RENOVATION OR REPL			
C9R0	ROAD MAINTENANCE PARKS - 2020-2022			
C9R1	VARIOUS ENVIRONMENTQAL COMPLIANCE-2020-2022			
C9R2	MAINTENANCE POOL 2020-2022			
C9R3	CONSTRUCT NICHOLAS COUNTY MAITENANCE/SALT STRUCTURE			
C9R5	AASHTOWARE			
C9RG	MULLENBERG/HENDERSONCOUNTY EQUIPMENT SHEDS			
C9T9	TECHNISONIC TDFM-9000 RADIOS WITH INSTALLATION			
C9TA	CARROLL COUNTY MAINTENANCE ROOF REPLACEMENT			
C9U4	LAUREL COUNTY SALT STRUCTURE			
C9U5	GRANT COUNTY SALT STRUCTURE			
C9U6	HARRISON COUNTY EQUIPMENT SHED			
C9U7	BLUE LICKS STATE PARK-TANNER STATION RD B.I.T			
C9VD	SMALL CONSTRUCTION PROJECTS STATEWIDE			
C9VE	SALT STRUCTURE REPAIRS STATEWIDE			
C9VG	WICKLIFFE MOUNDS PARKING LOT RESURFACING			
C9VH	MULTIPLE SMALL REPAIRS FOR AIRCRAFT			
C9W6	MCCREARY COUNTY MAINTENANCE GARAGE ROOF			
C9W7	OLDHAM COUNTY MAINTENANCE GARAGE ROOF			
C9XR	HARLAN COUNTY SEWER PROJECT			
C9Z6	GENERAL REPAIRS REST AREA-STATEWIDE			
C9ZD	HARLAN COUNTY ROOF/GUTTER PROJECT			
CA16	REPAIR/REPLACEMENT OF OVERHEAD DOORS			
CA1G	GENERAL BURNSIDE ISLAND ASPHALT PATCHING			
CA1T	LOADOMETERS MAINTENANCE AND REPOARIS-STATEWIDE			
	TOTAL CAPITAL PROJ FUND CURRENT YR	-	-	-

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	EMARS FUND
		138,498			138,498	C9MK
		52,069			52,069	C9MW
		85,577			85,577	C9N7
		161,614			161,614	C9NN
		71,970			71,970	C9NW
		700,000			700,000	C9QX
				1,271,980	1,271,980	C9QY
		35,567			35,567	C9QZ
				463,880	463,880	C9R0
		9,312			9,312	C9R1
				2,946,000	2,946,000	C9R2
		317,098			317,098	C9R3
		986,500			986,500	C9R5
		122,200			122,200	C9RG
		35,887			35,887	C9T9
		112,600			112,600	C9TA
		195,418			195,418	C9U4
		195,418			195,418	C9U5
		25,920			25,920	C9U6
				30,000	30,000	C9U7
		538,430			538,430	C9VD
		231,221			231,221	C9VE
		5,604			5,604	C9VG
		255,018			255,018	C9VH
		59,000			59,000	C9W6
		54,950			54,950	C9W7
		77,997			77,997	C9XR
		46,618			46,618	C9Z6
		77,260			77,260	C9ZD
		20,409			20,409	CA16
		1,118			1,118	CA1G
		87,151			87,151	CA1T
-	-	27,866,287	-	4,893,282	32,759,569	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>FINANCE AND ADMINISTRATION CABINET</b>				
<b>OFFICE OF ADMINISTRATIVE SERV</b>				
DPSX FIN-TRANSPORT POSTAL SERV	197,830		75,770	
TOTAL OFFICE OF SECRETARY	197,830		75,770	
<b>OFFICE OF SECRETARY</b>				
BA00 FINANCE-DEBT SERVICE	314,578		6,322	
TOTAL OFFICE OF ADMIN SERV	314,578		6,322	
<b>DEPARTMENT OF REVENUE</b>				
RSLX MISCELLANEOUS TAXES	3,044,800		700	
RPVX - DIVISION OF STATE VALUATION	728,300			
TOTAL DEPARTMENT OF REVENUE	3,773,100		700	
TOTAL FINANCE AND ADMIN CABINET	4,285,508		82,792	
<b>JUSTICE AND PUBLIC SAFETY CABINET</b>				
<b>DEPT OF STATE POLICE</b>				
DD11 STATE POLICE OPERATIONS	43,204,276	32,526	21,561,697	8
CVER CVE R PROGRAM	(28,633)	314,618	17,257	
TPRR TROOPER R PROGRAM	(9,099)	2,928,859	77,751	
TOTAL STATE POLICE OPERATIONS	43,166,544	3,276,003	21,656,705	8
<b>KENTUCKY VEHICLE ENFORCEMENT</b>				
VE00 VEHICLE ENFORCEMENT	6,890,040	325	844,659	
VMCS MOTOR CARRIER SAFETY ASST PROG	668,070	99,508	158,225	
TOTAL KENTUCKY VEHICLE ENFORCEMENT	7,558,110	99,833	1,002,884	
TOTAL JUSTICE AND PUBLIC SAFETY CABINE	50,724,654	3,375,836	22,659,589	8
<b>OFFICE OF STATE TREASURY</b>				
<b>TREASURY-GENERAL ADMINISTRATIVE</b>				
DA00 TREASURY GENERAL ADMINISTRATIVE	21,742		189,497	
TOTAL TREASURY GENERAL ADMINISTRATI	21,742		189,497	
TOTAL OFFICE OF STATE TREASURY	21,742		189,497	
<b>GOVERNOR'S OFFICE OF HOMELAND SECURITY</b>				
HS00 HOMELAND SECURITY	215,208		34,984	
TOTAL HOMELAND SECURITY	215,208		34,984	
TOTAL GOV OFF OF HOMELAND SECURITY	215,208		34,984	
<b>KENTUCKY ARTISAN CENTER AT BEREA</b>				
AC00 ARTISAN CENTER	573,800			
TOTAL KY ARTISAN CENTER	573,800			
TOTAL OTHER AGENCIES	55,820,912	3,375,836	22,966,862	8

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
					273,600	DPSX
					273,600	
					320,900	BA00
					320,900	
					3,045,500	RSLX
					728,300	RPVX
					3,773,800	
					4,368,300	
	749,082				65,547,589	DD11
					303,242	CVER
					2,997,511	TPRR
	749,082				68,848,342	
	492,919				8,227,943	VE00
	98,112				1,023,915	VMCS
	591,031				9,251,858	
	1,340,113				78,100,200	
	17,308				228,547	DA00
	17,308				228,547	
	17,308				228,547	
	69,914				320,106	HS00
	69,914				320,106	
	69,914				320,106	
					573,800	AC00
					573,800	
	1,427,335				83,590,953	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>TRANSPORTATION CABINET</b>				
<b>AIR DEVELOPMENT</b>				
BE53 AVIATION ADMINISTRATION				
TOTAL AIR DEVELOPMENT				
<b>CAPITAL CITY AIRPORT</b>				
BD01 CAPITAL CITY AIRPORT	731,143	24,410	160,044	
TOTAL CAPITAL CITY AIRPORT	731,143	24,410	160,044	
TOTAL AIR TRANSPORTATION	731,143	24,410	160,044	
<b>REVENUE SHARING</b>				
<b>COUNTY ROAD AID</b>				
CA01 COUNTY ROAD AID				1,009,112
CA02 COUNTY ROAD AID-COOP				115,759,467
CA03 COUNTY ROAD AID-COOP EMER				3,620,875
TOTAL COUNTY ROAD AID				120,389,454
<b>RURAL SECONDARY</b>				
CB01 RS EMERGENCY RESERVE	222,717		2,159,482	
CB04 RS MAINTENANCE				
CB06 RS CONSTRUCTION	988,605	9,207	699,370	
CB07 RS ADMINISTRATION	570,499		3,857,729	
TOTAL RURAL SECONDARY	1,781,821	9,207	6,716,581	
<b>MUNICIPAL AID</b>				
CC01 MUNICIPAL AID				40,277,407
CC02 MUNICIPAL AID-COOP				10,303,373
CC03 MUNICIPAL AID-COOP EMER				516,308
TOTAL MUNICIPAL AID				51,097,088
<b>ENERGY RECOVERY</b>				
CD01 ENERGY RECOVERY	15,312		118,327	177,660
TOTAL ENERGY RECOVERY	15,312		118,327	177,660
<b>COMMISSIONER'S OFFICE</b>				
CF01 COMMISSIONER'S OFFICE	332,624		10,143	
CF02 SPECIAL PROGRAMS	435,929		2,321	
TOTAL COMMISSIONER'S OFFICE	768,553		12,464	
TOTAL REVENUE SHARING	2,565,686	9,207	6,847,372	171,664,202

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
1,831,094					1,831,094	BE53
1,831,094					1,831,094	
		25,414			941,011	BD01
		25,414			941,011	
1,831,094		25,414			2,772,105	
					1,009,112	CA01
					115,759,467	CA02
					3,620,875	CA03
					120,389,454	
		3,590,665	1,152,868		7,125,732	CB01
		55,150,000			55,150,000	CB04
		43,675,440	1,905,487		47,278,109	CB06
					4,428,228	CB07
		102,416,105	3,058,355		113,982,069	
					40,277,407	CC01
					10,303,373	CC02
					516,308	CC03
					51,097,088	
		361,299			672,598	CD01
		361,299			672,598	
					342,767	CF01
					438,250	CF02
					781,017	
		102,777,404	3,058,355		286,922,226	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
ROAD FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>HIGHWAYS</b>				
RESEARCH				
FA01 RESEARCH		1,878,394		
TOTAL RESEARCH		1,878,394		
CONSTRUCTION				
FD04 CONSTRUCTION	13,588,288	21,325,687	6,049,457	1,864,417
FD05 STATEWIDE RESURFACING	3,925,429	15,717	247,795	
FD07 INDUSTRIAL ACCESS				
FD12 SHORT LINE RAILROAD ASST.	1,066			
FD39 SECRETARY'S EMERG/DISCRET FUND	131,649	3,165	143,306	5,086,210
FD51 FHWA - SPECIAL PROJECTS	552,646	794	4,279,415	
FD52 FEDERAL AID PROJECTS	12,853,190	8,711,627	4,222,719	35,720
FD54 LOUISVILLE BRIDGE PROJECT	579			
FD55 BRIDGING KENTUCKY PROGRAM	1,462,534	317,008	38,799	
FDZZ INCIDENTAL JUDGEMENTS				
TOTAL CONSTRUCTION	32,515,381	30,373,998	14,981,491	6,986,347
MAINTENANCE				
FE01 MAINTENANCE	181,442,199	2,454,974	98,990,978	881
FE02 BRIDGE MAINTENANCE	2,388,300	1,102,632	13,985,478	
FE04 TRAFFIC	19,974,184	92,061	10,599,450	
FE06 MAINT - CAPITAL IMPROVE	10,799		94,369	
FE07 REST AREA MAINTENANCE	6,620,944		2,026,424	
TOTAL MAINTENANCE	210,436,426	3,649,667	125,696,699	881
ENGINEERING ADMINISTRATION				
FG01 CONSTRUCTION	1,913,581	32,549	39,537	
FG02 MATERIALS	3,216,066		535,808	
FG03 BRIDGES	566,724		179,575	
FG04 DESIGN	3,369,662	150	180,830	122
FG07 ENVIRONMENTAL ANALYSIS	778,831		35,090	
FG08 RIGHT OF WAY	461,075		216,446	
FG09 PROGRAM MANAGEMENT	1,555,694		14,031	
FG11 PLANNING	356,788		42,380	
FG14 PROFESSIONAL SERVICES	883,545		2,118	
TOTAL ENGINEERING ADMIN	13,101,966	32,699	1,245,815	122
PLANNING				
FH01 DISTRICT OVERHEAD PLANNING	136,994		34,125	
FH02 HIGHWAYS PLANNING	2,490,642	448,749	124,466	
FH03 METROPOLITAN PLANNING	310	158,481		
FH06 AREA DEVELOP DIST FINANCIAL ASST		957,656		
TOTAL PLANNING	2,627,946	1,564,886	158,591	



DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
					1,878,394	FA01
					1,878,394	
		64,585,903	1,493,527		108,907,279	FD04
		64,487,850	171,301		68,848,092	FD05
		1,484,543			1,484,543	FD07
		550,555			551,621	FD12
		31,605,516	85,321		37,055,167	FD39
		297,976	778,533		5,909,364	FD51
		46,954,189	1,305,026		74,082,471	FD52
					579	FD54
		6,357,839	83		8,176,263	FD55
						FDZZ
		216,324,371	3,833,791		305,015,379	
		1,640,141	38,293,850		322,823,023	FE01
		159,253	554,772		18,190,435	FE02
		37,303	3,837,034		34,540,032	FE04
		114,964	257		220,389	FE06
		100	25,150		8,672,618	FE07
		1,951,761	42,711,063		384,446,497	
		5,687	3,948		1,995,302	FG01
			5,698		3,757,572	FG02
		2,599	767		749,665	FG03
	282,321		36		3,833,121	FG04
					813,921	FG07
		2,238			679,759	FG08
					1,569,725	FG09
					399,168	FG11
					885,663	FG14
	282,321	10,524	10,449		14,683,896	
					171,119	FH01
		45	6,137		3,070,039	FH02
					158,791	FH03
					957,656	FH06
		45	6,137		4,357,605	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)**  
**ROAD FUND**  
**JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>OPERATIONS</b>				
FJ01 HIGHWAY DISTRICT OPERATIONS	23,990,014	125,961	1,685,905	
FJ02 ADMINISTRATION EARNINGS-RS	2,649		(2,576,251)	
FJ04 OFFICE OF COMMISSIONER	4,349			
FJ05 CONTRACT PROCUREMENT	2,259,108		20,247	
FJ06 STATE HIGHWAY ENGINEER	6,900,404		256,702	
<b>TOTAL OPERATIONS</b>	<b>33,156,524</b>	<b>125,961</b>	<b>(613,397)</b>	
<b>OFFICE OF HWY SAFETY</b>				
FL01 SAFETY OFFICE	106,247	32,637	10,000	
FL02 INCIDENT MANAGEMENT	1,362,818		116,907	
FL03 HWY SAFETY PROGRAMS	307,962	705,602	79,314	4,211
<b>TOTAL HWY SAFETY</b>	<b>1,777,027</b>	<b>738,239</b>	<b>206,221</b>	<b>4,211</b>
<b>TOTAL HIGHWAYS</b>	<b>293,615,270</b>	<b>38,363,844</b>	<b>141,675,420</b>	<b>6,991,561</b>
<b>VEHICLE REGULATION</b>				
GA01 OFFICE OF THE COMMISSIONER	942,228		1,052,680	
GA02 DRIVERS LICENSES	10,138,323	500	3,486,211	
GA03 MOTOR CARRIERS	3,935,554		82,684	
GA04 MOTOR VEHICLE LICENSES	1,957,953		2,137,578	
GA05 DRIVER HISTORY RECORD DUI	2,112			
GA06 CUSTOMER SERVICE	1,058,311		3,910	
GA07 DRIVERS EDUCATION	70,715	255,098		
GA08 PHOTO LICENSES			4,101,663	
GA09 TRAFFIC OFFENDERS SCHOOL	4,816	203,991		
GA10 VEHICLE TITLING	2,959,318		977,757	
GA31 IGNITION INTERLOCK DEVICE PROG	139,420			
<b>TOTAL VEHICLE REGULATION</b>	<b>21,208,750</b>	<b>459,589</b>	<b>11,842,483</b>	
<b>DEBT SERVICE</b>				
HA05 ED - LEASE RENTAL	100,000			
<b>TOTAL DEBT SERVICE</b>	<b>100,000</b>			

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
	23,854	121,030	2,053		25,948,817	FJ01
					(2,573,602)	FJ02
					4,349	FJ04
					2,279,355	FJ05
					7,157,106	FJ06
	23,854	121,030	2,053		32,816,025	
					148,884	FL01
	14,595				1,494,320	FL02
					1,097,089	FL03
	14,595				2,740,293	
	320,770	218,407,731	46,563,493		745,938,089	
					1,994,908	GA01
	228,084	79,631			13,932,749	GA02
					4,018,238	GA03
					4,095,531	GA04
					2,112	GA05
					1,062,221	GA06
					325,813	GA07
					4,101,663	GA08
					208,807	GA09
					3,937,075	GA10
					139,420	GA31
	228,084	79,631			33,818,537	
142,380,244					142,480,244	HA05
142,380,244					142,480,244	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
ROAD FUND**

**JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>GENERAL ADMINISTRATION AND SUPPORT</b>				
OFFICE OF SECRETARY				
KA01 GENERAL COUNSEL	3,133,580	422,162	224,885	
KA02 BOARD OF CLAIMS	68,834	8,036	131,693	
KA10 OFFICE OF MINORITY AFFAIRS	928,771		13,556	
KA21 SECRETARY'S OFFICE	1,392,742		60,300	624
KA22 PUBLIC RELATIONS	830,462		19,844	
KA23 POLICY & BUDGET	823,187		1,750	
KA24 ADMINISTRATIVE SUPPORT EARNINGS			(1,313,563)	
KA35 TRANSPORTATION ACCOUNTABILITY	846,901	11,670	5,406	
KA40 DIVISION OF ACCOUNTS	2,006,362	39,805	6,985	
KA46 OFFICE OF PERSONNEL MANAGEMENT	194,066		371,237	
KA47 SUPPORT SERVICES	226,133		5,957	
KA48 FACILITY MANAGEMENT	2,900,093		9,537,216	
KA49 GRAPHIC DESIGN AND PRINTING	35,194		1,293,313	
KA50 PURCHASES	712,111		5,026	
KA51 INFORMATION TECHNOLOGY	10,031,480		5,413,633	
KA52 TECHNOLOGY INFRASTRUCTURE	43,644		20,284,128	
KA57 DIV OF PERSONNEL MANAGEMENT	1,437,355	20,383	56,886	
KA58 DIV OF EMPLOYEE MANAGEMENT	963,163	32,732	70,661	662
KA59 PROFESSIONAL DEVEL & ORG	1,348,343		26,599	
KA60 AUDITS	281,672	165,907	475,402	
KA61 ROAD FUND AUDITS	2,208,383		5,257	
KA62 AUDIT SERVICES	2,013,133		6,300	
TOTAL OFFICE OF SECRETARY	32,425,609	700,695	36,702,471	1,286
TOTAL GEN ADMIN AND SUPPORT	32,425,609	700,695	36,702,471	1,286
<b>TRANSFERS TO CAPITAL CONSTRUCTION</b>				
ND00 TRANSFERS TO CAPITAL CONST				
TOTAL TRANS TO CAPITAL CONST				
TOTAL TRANSPORTATION CABINET	350,646,458	39,557,745	197,227,790	178,657,049
TOTAL ALL CABINETS	406,467,370	42,933,581	220,194,652	178,657,057
<b>NON-BUDGETARY</b>				
RECEIPTS TO SURPLUS				
NE00 AN05 UNREDEEMED CHECKS			567,220	
TOTAL RECEIPTS TO SURPLUS			567,220	
GRAND TOTAL	406,467,370	42,933,581	220,761,872	178,657,057

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
		98,376			3,879,003	KA01
					208,563	KA02
					942,327	KA10
		13,127			1,466,793	KA21
					850,306	KA22
					824,937	KA23
					(1,313,563)	KA24
					863,977	KA35
					2,053,152	KA40
					565,303	KA46
					232,090	KA47
7,110,102	45,427				19,592,838	KA48
					1,328,507	KA49
					717,137	KA50
					15,445,113	KA51
					20,327,772	KA52
					1,514,624	KA57
					1,067,218	KA58
					1,374,942	KA59
					922,981	KA60
					2,213,640	KA61
					2,019,433	KA62
7,110,102	45,427	111,503			77,097,093	
7,110,102	45,427	111,503			77,097,093	
	13,940,000				13,940,000	ND00
	13,940,000				13,940,000	
151,321,440	14,534,281	321,401,683	49,621,848		1,302,968,294	
151,321,440	15,961,616	321,401,683	49,621,848		1,386,559,247	
					567,220	NE00/AN05
					567,220	
151,321,440	15,961,616	321,401,683	49,621,848		1,387,126,467	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
FEDERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>AIR TRANSPORTATION</b>				
AIR DEVELOPMENT				
BC62 GENERAL AVIATION FED GRANT	7,331	152,160	86	7,295
TOTAL AIR DEVELOPMENT CONST	7,331	152,160	86	7,295
CAPITAL CITY AIRPORT				
BD01 CAPITAL CITY AIRPORT			72,000	
TOTAL CAPITAL CITY AIRPORT			72,000	
TOTAL AIR TRANSPORTATION	7,331	152,160	72,086	7,295
<b>PUBLIC TRANSPORTATION</b>				
EA52 MASS TRANSPORTATION	1,105,131		452	35,198,912
TOTAL PUBLIC TRANSPORTATION	1,105,131		452	35,198,912
TOTAL PUBLIC TRANSPORTATION	1,105,131		452	35,198,912
<b>HIGHWAYS</b>				
RESEARCH				
FA01 RESEARCH		3,016,171		
TOTAL RESEARCH		3,016,171		
CONSTRUCTION				
FD52 FEDERAL AID PROJECTS	59,634,062	63,631,062	18,282,284	14,937,356
FD53 GARVEE BOND DEBT SERVICE				
FD54 LOUISVILLE BRIDGE PROJECT	1,662	292,219	11,083	
FD55 BRIDGING KENTUCKY PROGRAM	3,623,231	1,313,293	147,353	
TOTAL CONSTRUCTION	63,258,955	65,236,574	18,440,720	14,937,356
PLANNING				
FH02 HWY PLANNING	6,324,740	2,137,463	462,600	
FH03 METROPOLITAN PLANNING	2,640	4,119,977		
TOTAL PLANNING	6,327,380	6,257,440	462,600	
OFFICE OF HWY SAFETY				
FL02 INCIDENT MANAGEMENT				
FL03 HWY SAFETY PROGRAMS - NHTSA	665,468	2,292,937	597	3,565,893
TOTAL HWY SAFETY	665,468	2,292,937	597	3,565,893
TOTAL HIGHWAYS	70,251,803	76,803,122	18,903,917	18,503,249
<b>VEHICLE REGULATION</b>				
GA02 DRIVER LICENSING		124,449	311,415	
GA03 MOTOR CARRIERS	778,820	757,649	486,125	
TOTAL VEHICLE REGULATION	778,820	882,098	797,540	
TOTAL FEDERAL FUND	72,143,085	77,837,380	19,773,995	53,709,456

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
		201,582			368,454	BC62
		201,582			368,454	
					72,000	BD01
					72,000	
		201,582			440,454	
					36,304,495	EA52
					36,304,495	
					36,304,495	
					3,016,171	FA01
					3,016,171	
		622,699,993	6,043,412		785,228,169	FD52
78,564,251					78,564,251	FD53
		396			305,360	FD54
		67,352,218	332		72,436,427	FD55
78,564,251		690,052,607	6,043,744		936,534,207	
		5,885	69,173		8,999,861	FH02
					4,122,617	FH03
		5,885	69,173		13,122,478	
					6,524,895	FL02
					6,524,895	FL03
					6,524,895	
78,564,251		690,058,492	6,112,917		959,197,751	
					435,864	GA02
			2,488		2,025,082	GA03
			2,488		2,460,946	
78,564,251		690,260,074	6,115,405		998,403,646	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
FEDERAL FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
ENGINEERING ADMINISTRATION				
FG08 RIGHT OF WAY			17	
TOTAL ENGINEERING ADMINISTRATION			17	
PLANNING				
FH02 HWY PLANNING	7,232,529	2,329,549	373,986	
FH03 METROPOLITAN PLANNING	77,291	2,225,476		
TOTAL PLANNING	7,309,820	4,555,025	373,986	
OPERATIONS				
FJ01 HIGHWAY DISTRICT OPERATIONS			5,004	
TOTAL OPERATIONS			5,004	
EQUIPMENT SERVICES				
FK01 EQUIPMENT OPERATIONS	38,805		82,258	
TOTAL EQUIPMENT SERVICES	38,805		82,258	
OFFICE OF HWY SAFETY				
FL02 INCIDENT MANAGEMENT	82,845		20,012	
FL03 HWY SAFETY PROGRAMS - NHTSA	691,735	1,516,873	33,407	2,978,552
TOTAL HWY SAFETY	774,580	1,516,873	53,419	2,978,552
TOTAL HIGHWAYS	66,406,566	81,862,376	16,670,002	20,992,849
VEHICLE REGULATION				
GA02 DRIVER LICENSING		87,445	461	
GA03 MOTOR CARRIERS	534,977	593,211	478,044	
TOTAL VEHICLE REGULATION	534,977	680,656	478,505	
GENERAL ADMINISTRATION AND SUPPORT				
OFFICE OF SECRETARY				
KA48 FACILITY MANAGEMENT			18,355	
TOTAL OFFICE OF SECRETARY			18,355	
TOTAL FEDERAL FUND	67,965,082	82,552,662	17,179,564	54,822,861



DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
					17	FG08
					17	
			66,339		10,002,403	FH02
					2,302,767	FH03
			66,339		12,305,170	
					5,004	FJ01
					5,004	
					121,063	FK01
					121,063	
					102,857	FL02
					5,220,567	FL03
					5,323,424	
95,141,307	307,120	660,025,920	4,692,650		946,098,790	
					87,906	GA02
			795		1,607,027	GA03
			795		1,694,933	
					18,355	KA48
					18,355	
95,141,307	307,120	660,143,446	4,693,445		982,805,487	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
AGENCY FUND**

**JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>AIR TRANSPORTATION</b>				
AIR DEVELOPMENT				
BC02 AIRPORT INSPECTION	22,581		10,399	
BC51 AERONAUTICS	1,158,429		65,384	
BC53 AVIATION ECONOMIC DEV		17,730		8,399,608
BC54 FEDERAL PROJECT MATCH		68,440		2,926,607
TOTAL AIR DEVELOPMENT	1,181,010	86,170	75,783	11,326,215
CAPITAL CITY AIRPORT				
BD01 CAPITAL CITY AIRPORT	574,698		339,375	
TOTAL CAPITAL CITY AIRPORT	574,698		339,375	
TOTAL AIR TRANSPORTATION	1,755,708	86,170	415,158	11,326,215
<b>PUBLIC TRANSPORTATION</b>				
PUBLIC TRANSPORTATION				
EA53 HUMAN SERVICES TRANS ADMIN	679,300		700	
TOTAL PUBLIC TRANSPORTATION	679,300		700	
TOTAL PUBLIC TRANSPORTATION	679,300		700	
<b>HIGHWAYS</b>				
CONSTRUCTION				
FD04 CONSTRUCTION				501,680
FD39 SEC EMERG/DISCRET FUND				
FD51 FHWA-SPECIAL PROJECTS	540,270	2,381	13,066,638	
FD52 FEDERAL AID PROJECTS	(12,609)	2,761,950	895	
FD54 LOUISVILLE BRIDGE PROJ	(309)			
TOTAL CONSTRUCTION	527,352	2,764,331	13,067,533	501,680
MAINTENANCE				
FE01 MAINTENANCE	48,793	2,155,424	375,315	
FE04 TRAFFIC	3,778		102,426	
TOTAL MAINTENANCE	52,571	2,155,424	477,741	
EQUIPMENT SERVICES				
FK01 EQUIPMENT OPERATIONS	17,205,837	968	28,722,387	4,659
FK03 EQUIPMENT PURCHASES			7,148	
FK05 EQUIPMENT DEPRECIATION			(9,000,000)	
FK07 BUY BACK EQUIPMENT				
TOTAL EQUIPMENT SERVICES	17,205,837	968	19,729,535	4,659
OFFICE OF HWY SAFETY				
FL04	48,089	219,606		
TOTAL HWY SAFETY	48,089	219,606		

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
					32,980	BC02
			389		1,224,202	BC51
		178,042		2,269,500	10,864,880	BC53
		105			2,995,152	BC54
		178,147	389	2,269,500	15,117,214	
		516,275			1,430,348	BD01
		516,275			1,430,348	
		694,422	389	2,269,500	16,547,562	
					680,000	EA53
					680,000	
					680,000	
					501,680	FD04
				259,723	259,723	FD39
		893,927	2,254,182		16,757,398	FD51
		611,478			3,361,714	FD52
					(309)	FD54
		1,505,405	2,254,182	259,723	20,880,206	
		329,674	237,817		3,147,023	FE01
		9,947	378,254		494,405	FE04
		339,621	616,071		3,641,428	
		1,400	(53,100)		45,882,151	FK01
		26,630,784			26,637,932	FK03
					(9,000,000)	FK05
		1,286,330			1,286,330	FK07
		27,918,514	(53,100)		64,806,413	
					267,695	FL04
					267,695	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
AGENCY FUND**

**JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>BOND CONSTRUCTION</b>				
<b>ED BOND SERIES</b>				
JL03 2009 GA AUTH ED BONDS SERIES	560,614	446,759	2,383	
JL04 2010 GA AUTH ED BONDS SERIES	984,130	547,658	26,291	
TOTAL ED BOND SERIES	1,544,744	994,417	28,674	
<b>BRAC ED BOND SERIES</b>				
JP02 2010 GA AUTH BRAC BONDS	110,717	97,571	8,267	
TOTAL BRAC ED BOND SERIES	110,717	97,571	8,267	
TOTAL ED BOND	1,655,461	1,091,988	36,941	
TOTAL BOND CONSTRUCTION	1,655,461	1,091,988	36,941	
TOTAL HIGHWAYS	19,489,310	6,232,317	33,311,750	506,339
<b>VEHICLE REGULATION</b>				
GA12 ALCOHOLIC DRIVER EDUCATION	229,287			
GA16 MOTOR BOAT TITLING	272,548			
GA17 COMMERCIAL DRIVERS LICENSES	860,884			
GA18 SOLID WASTE TRANSPORT LIC	13,574			
GA27 AVIS REPLACEMENT				
GA28 COUNTY CLERK IT IMPROVEMENT	60,492		3,501,829	
GA29 COUNTY CLERK REVENUE SUPP ACCT				4,271,784
GA30 IFTA PROCESSING	743,178			
TOTAL VEHICLE REGULATION	2,179,963		3,501,829	4,271,784
<b>MOTOR VEHICLE COMMISSION</b>				
GB01 MOTOR VEHICLE COMMISSION	740,862	22,385	93,468	
TOTAL MOTOR VEHICLE COMMISSION	740,862	22,385	93,468	
TOTAL VEHICLE REGULATION	2,920,825	22,385	3,595,297	4,271,784
<b>NON-BUDGETARY</b>				
<b>OPERATING TRANSFERS</b>				
137E				
137F				
TOTAL NON-BUDGETARY				
TOTAL AGENCY FUND	24,845,143	6,340,872	37,322,905	16,104,338

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUNC
		171,177			1,180,933	JL03
		2,891,278			4,449,357	JL04
		3,062,455			5,630,290	
		1,949,544			2,166,099	JP02
		1,949,544			2,166,099	
		5,011,999			7,796,389	
		5,011,999			7,796,389	
		34,775,539	2,817,153	259,723	97,392,131	
					229,287	GA12
					272,548	GA16
					860,884	GA17
					13,574	GA18
				4,400,000	4,400,000	GA27
				2,000,000	5,562,321	GA28
					4,271,784	GA29
					743,178	GA30
				6,400,000	16,353,576	
					856,715	GB01
					856,715	
				6,400,000	17,210,291	
				9,450,942	9,450,942	137E
				172,968	172,968	137F
				9,623,910	9,623,910	
		35,469,961	2,817,542	18,553,133	141,453,894	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY OBJECT WITHIN PROGRAMS (NOTE 2)  
OTHER EXPENDABLE TRUST FUND  
JULY 1, 2020 TO JUNE 30, 2021**

	PERSONNEL COSTS	PERSONAL SERVICE CONTRACTS	OPERATING EXPENSE	GRANTS
<b>PUBLIC TRANSPORTATION</b>				
CONSERVATION - MASS FED AID				
6371 HUMAN SERVICES TRANSPORTATION				140,545,293
TOTAL CONSERVATION - MASS FED AID				140,545,293
TOTAL PUBLIC TRANSPORTATION				140,545,293
TOTAL OTHER EXPENDABLE TRUST FUND				140,545,293

DEBT SERVICE	CAPITAL OUTLAY	CAPITAL CONSTRUCTION	HIGHWAY MATERIALS	TRANSFERS	TOTAL	FUND
					140,545,293	6371
				-	140,545,293	
				-	140,545,293	
				-	140,545,293	

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	ADAIR	ALLEN	ANDERSON	BALLARD	BARREN	BATH
GENERAL ADMINISTRATION AND SUPPORT	1,347	1,464	-	-	7,703	2,340
AVIATION						
AIR TRANSPORTATION	58,276	-	-	-	21,512	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	1,134	0.00	520	15,813	1,529,230	19,000
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	85,523	1,554,099	1,145,840	192,824	722,386	593,907
FEDERAL	342,659	723,836	1,811,202	5,520,265	1,707,826	765,398
BONDED	-	-	-	-	687	8,340
MAINT	2,948,087	2,658,679	1,463,260	5,966,186	3,632,379	2,116,577
OTHER PROGRAMS	172,228	-	-	-	-	112,256
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,215,711	1,095,275	849,788	776,987	1,482,078	919,675
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	82,039	77,874	210,032	31,032	20,187	28,195
RURAL SECONDARY	975,438	578,660	824,165	966,339	603,011	620,673
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>5,882,443</b>	<b>6,689,887</b>	<b>6,304,807</b>	<b>13,469,446</b>	<b>9,726,999</b>	<b>5,186,362</b>
5 YEAR TOTAL FROM FY 2016 - 2020	47,908,637	41,566,303	25,797,451	23,998,498	71,190,536	32,725,841



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	BELL	BOONE	BOURBON	BOYD	BOYLE	BRACKEN
GENERAL ADMINISTRATION AND SUPPORT	4,862	4,270	48	270	882	-
AVIATION						
AIR TRANSPORTATION	699,161	-	-	-	115,533	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	233,604	105,599	520	0.00	2,833,350	1,969
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	840,355	2,040,704	1,202,419	1,070,499	7,574	863,611
FEDERAL	6,045,827	92,946,941	5,495,344	1,284,963	264,372	718,464
BONDED	-	-	-	1,845,796	-	-
MAINT	2,879,984	6,674,333	1,740,746	2,140,680	1,999,743	1,417,519
OTHER PROGRAMS	1,335	-	-	101,752	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,036,507	702,939	763,410	711,732	627,320	808,650
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	190,429	-	157,610	34,201	-	21,928
RURAL SECONDARY	438,476	571,430	939,460	624,289	862,810	377,954
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>12,370,539</b>	<b>103,046,216</b>	<b>10,299,556</b>	<b>7,814,182</b>	<b>6,711,585</b>	<b>4,210,095</b>
5 YEAR TOTAL FROM FY 2016 - 2020	57,051,353	245,568,173	48,287,101	50,455,709	24,998,447	33,927,220

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	BREATHITT	BRECKINRIDGE	BULLITT	BUTLER	CALDWELL	CALLOWAY
GENERAL ADMINISTRATION AND SUPPORT	10,753	8,846	3,610	274	-	2,251
AVIATION						
AIR TRANSPORTATION	-	24,471	-	-	318,250	19,394
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	24,166	0.00	293,324	1,030	15,730	0.00
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	953,107	796,218	2,403,807	46,997	1,143,581	6,229,331
FEDERAL	2,271,124	898,141	10,389,865	1,533,962	5,640,574	11,219,609
BONDED	-	-	-	-	-	-
MAINT	5,463,004	2,450,102	3,678,173	2,793,651	1,929,118	1,925,001
OTHER PROGRAMS	-	-	115,730	18,854	34	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,236,858	1,442,020	937,854	1,108,948	895,197	1,368,565
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	41,112	86,167	198,729	44,115	116,628	326,921
RURAL SECONDARY	1,100,084	1,384,011	327,021	1,410,684	397,426	802,321
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>11,100,208</b>	<b>7,089,976</b>	<b>18,348,112</b>	<b>6,958,515</b>	<b>10,456,538</b>	<b>21,893,392</b>
5 YEAR TOTAL FROM FY 2016 - 2020	70,767,845	43,281,093	132,581,698	44,434,554	37,402,649	74,732,515

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	CAMPBELL	CARLISLE	CARROLL	CARTER	CASEY	CHRISTIAN
GENERAL ADMINISTRATION AND SUPPORT	-	-	-	4,112	1,500	784
AVIATION						
AIR TRANSPORTATION	-	-	-	-	-	19,750
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	(745)	1,029	369	174,102	84,029	297,073
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	3,233,509	76,328	145,214	1,292,418	1,710,121	2,258,388
FEDERAL	2,829,200	676,718	327,874	5,387,889	1,027,455	9,144,271
BONDED	-	-	-	3,670	-	-
MAINT	3,133,762	1,436,316	2,007,520	4,571,039	1,927,548	5,144,593
OTHER PROGRAMS	-	120	391,852	100,323	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	630,366	579,956	523,200	1,366,646	1,239,087	1,644,982
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	552,180	19,293	72,568	29,466	39,950	-
RURAL SECONDARY COMM OFF	381,585	878,486	225,137	1,441,677	811,603	889,100
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>10,759,857</b>	<b>3,668,245</b>	<b>3,693,734</b>	<b>14,371,342</b>	<b>6,841,294</b>	<b>19,398,941</b>
5 YEAR TOTAL FROM FY 2016 - 2020	105,737,844	18,529,250	44,482,017	93,542,150	40,287,540	136,008,404

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	CLARK	CLAY	CLINTON	CRITTENDEN	CUMBERLAND	DAVIESS
GENERAL ADMINISTRATION AND SUPPORT	7,552	14,487	3,766	84	4,797	70
AVIATION						
AIR TRANSPORTATION	-	-	-	60,772	-	17,481
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	2,022	2,471	19,613	397,736	1,125	1,250
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	1,071,367	5,578,871	62,280	1,575,124	232,752	1,430,441
FEDERAL	172,615	13,123,964	1,864,598	355,084	1,028,601	5,618,509
BONDED	287,548	17	-	-	-	-
MAINT	2,662,335	5,622,334	1,942,613	1,528,684	2,102,832	3,491,363
OTHER PROGRAMS	-	236,243	-	-	-	37,013
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	726,218	1,323,266	694,901	936,947	908,096	1,383,781
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	-	5,070	37,463	-	-	-
RURAL SECONDARY COMM OFF	859,812	1,350,624	771,919	1,396,167	874,310	1,678,421
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>5,789,469</b>	<b>27,257,346</b>	<b>5,397,154</b>	<b>6,250,598</b>	<b>5,152,513</b>	<b>13,658,330</b>
5 YEAR TOTAL FROM FY 2016 - 2020	41,226,932	95,584,358	26,757,865	37,855,939	37,257,142	98,101,632

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	<b>EDMONSON</b>	<b>ELLIOTT</b>	<b>ESTILL</b>	<b>FAYETTE</b>	<b>FLEMING</b>	<b>FLOYD</b>
GENERAL ADMINISTRATION AND SUPPORT	-	657	411	8,678	8,361	426
AVIATION						
AIR TRANSPORTATION	-	-	-	-	-	76,000
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	0.00	0.00	566	14,222	43,531	127,739
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	87,377	529,517	1,180,930	5,039,965	1,828,722	6,280,746
FEDERAL	20,151	1,138,900	615,730	22,174,250	10,862,731	2,237,993
BONDED	-	-	-	31,313	-	327,881
MAINT	1,740,357	1,900,378	2,080,556	4,939,879	3,104,880	4,601,048
OTHER PROGRAMS	-	98,126	-	132,885	114,844	22,225
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	894,356	834,840	815,914	-	1,059,861	1,389,478
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	-	-	-	-	53,845	59,982
RURAL SECONDARY COMM OFF	570,157	1,458,258	575,697	996,537	607,977	998,561
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>3,312,398</b>	<b>5,960,676</b>	<b>5,269,804</b>	<b>33,337,730</b>	<b>17,684,752</b>	<b>16,122,080</b>
5 YEAR TOTAL FROM FY 2016 - 2020	24,974,615	41,323,396	39,898,743	223,566,497	48,868,170	109,358,375

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	FRANKLIN	FULTON	GALLATIN	GARRARD	GRANT	GRAVES
GENERAL ADMINISTRATION AND SUPPORT	187,652	116	-	1,250	2,886	-
AVIATION						
AIR TRANSPORTATION	266,501	16,860	1,174,494	-	-	19,750
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	233,939	0.00	859	530	205,242	1,400
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	2,184,700	1,483,979	416,727	1,741,214	253,650	7,839,820
FEDERAL	3,480,860	527,436	1,299,216	1,039,118	6,062,920	1,624,799
BONDED	-	-	-	-	-	-
MAINT	3,699,057	1,740,220	2,602,450	1,326,523	3,316,874	4,934,705
OTHER PROGRAMS	128,016	-	-	-	-	200,659
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	730,685	657,418	465,426	810,053	915,196	1,704,334
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	-	89,189	34,018	-	149,108	205,907
RURAL SECONDARY	635,151	386,272	229,917	1,183,932	432,848	2,639,322
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>11,546,561</b>	<b>4,901,491</b>	<b>6,223,107</b>	<b>6,102,621</b>	<b>11,338,723</b>	<b>19,170,696</b>
5 YEAR TOTAL FROM FY 2016 - 2020	88,610,185	23,431,217	33,146,976	38,724,539	60,646,198	106,738,119

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	GRAYSON	GREEN	GREENUP	HANCOCK	HARDIN	HARLAN
GENERAL ADMINISTRATION AND SUPPORT	480	216	-	-	38,133	3,551
AVIATION						
AIR TRANSPORTATION	375,481	-	18,795	130,759	22,781	397,707
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	354,466	1,010	0.00	0.00	19,530	1,206,457
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	1,431,069	613,628	720,063	436,348	2,838,410	1,839,162
FEDERAL	7,670,776	1,283,106	19,324,064	291,729	13,849,234	6,169,249
BONDED	-	35,124	15,406	-	2,166,100	-
MAINT	2,606,886	1,404,108	2,213,347	1,244,599	4,467,530	2,658,408
OTHER PROGRAMS	-	-	27,727	5,575	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,373,273	943,929	1,057,245	638,643	1,770,408	1,143,229
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	123,446	-	229,440	-	12,192	81,696
RURAL SECONDARY	1,311,731	1,062,605	1,234,144	742,643	1,110,323	1,726,728
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>15,247,607</b>	<b>5,343,727</b>	<b>24,840,231</b>	<b>3,490,295</b>	<b>26,294,640</b>	<b>15,226,186</b>
5 YEAR TOTAL FROM FY 2016 - 2020	51,562,759	32,951,256	61,247,872	20,047,020	238,139,083	78,419,269

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	HARRISON	HART	HENDERSON	HENRY	HICKMAN	HOPKINS
GENERAL ADMINISTRATION AND SUPPORT	3,956	7,556	4,707	3,169	-	19,246
AVIATION						
AIR TRANSPORTATION	-	-	344,015	-	-	164,413
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	623	17,113	257	0.00	2,420	5,035
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	507,876	1,425,648	1,903,314	334,488	472,818	3,970,278
FEDERAL	100,845	353,471	24,904,404	783,778	2,217,497	4,972,236
BONDED	-	-	-	261,862	-	1,458
MAINT	1,687,464	3,540,139	2,340,887	1,942,953	1,687,550	3,660,309
OTHER PROGRAMS	-	-	-	138,101	-	633,345
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	914,066	1,156,505	1,214,983	846,592	794,533	1,332,611
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	-	-	529,918	-	25,577	74,529
RURAL SECONDARY COMM OFF	339,159	976,324	1,139,798	651,775	847,744	1,917,208
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>3,553,988</b>	<b>7,476,757</b>	<b>32,382,283</b>	<b>4,962,716</b>	<b>6,048,138</b>	<b>16,750,668</b>
5 YEAR TOTAL FROM FY 2016 - 2020	39,209,555	94,640,893	87,354,097	38,254,294	22,271,501	132,235,035



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	JACKSON	JEFFERSON	JESSAMINE	JOHNSON	KENTON	KNOTT
GENERAL ADMINISTRATION AND SUPPORT	2,808	8,912	599	5,939	14,847	5,906
AVIATION						
AIR TRANSPORTATION	-	-	-	-	-	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	2,675	23,773	1,068	75,411	2,049	430
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	819,587	6,704,326	1,749,670	1,748,558	4,115,671	1,551,483
FEDERAL	16,387,031	34,742,629	4,043,857	293,274	52,176,929	2,583,496
BONDED	-	243,105	-	-	54,991	-
MAINT	2,216,456	17,117,161	1,537,643	2,856,094	4,968,501	2,110,435
OTHER PROGRAMS	-	788,999	-	-	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,091,475	-	705,722	1,033,620	482,559	1,295,802
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	-	24,917	584,168	63,741	1,200,917	14,318
RURAL SECONDARY	1,061,455	390,231	840,639	1,189,294	294,391	646,863
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>21,581,487</b>	<b>60,044,052</b>	<b>9,463,366</b>	<b>7,265,930</b>	<b>63,310,855</b>	<b>8,208,732</b>
5 YEAR TOTAL FROM FY 2016 - 2020	41,290,256	752,269,179	73,205,085	52,213,891	129,039,339	41,972,318

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	KNOX	LARUE	LAUREL	LAWRENCE	LEE	LESLIE
GENERAL ADMINISTRATION AND SUPPORT	4,677	796	1,081	2,939	5,470	3,566
AVIATION						
AIR TRANSPORTATION	-	-	1,774,653	-	-	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	0.00	0.00	205,875	5,455	1,168	0.00
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	711,093	552,655	3,708,682	1,323,563	788,651	704,897
FEDERAL	3,583,991	534,768	51,584,224	1,142,129	683,902	9,736,219
BONDED	-	-	637,747	-	318	-
MAINT	2,327,564	1,390,338	3,815,513	2,679,346	1,881,525	3,588,297
OTHER PROGRAMS	-	-	2,280	-	837	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,201,564	825,982	1,658,000	1,120,908	856,123	923,618
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	66,462	-	147,291	65,461	-	6,726
RURAL SECONDARY COMM OFF	726,586	513,096	2,129,356	1,145,839	641,676	1,419,340
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>8,621,937</b>	<b>3,817,635</b>	<b>65,664,702</b>	<b>7,485,640</b>	<b>4,859,669</b>	<b>16,382,662</b>
5 YEAR TOTAL FROM FY 2016 - 2020	77,079,996	36,171,926	151,483,122	65,241,004	28,081,616	46,972,374

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
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JULY 1, 2020 TO JUNE 30, 2021**

	LETCHER	LEWIS	LINCOLN	LIVINGSTON	LOGAN	LYON
GENERAL ADMINISTRATION AND SUPPORT	6	-	5,979	6,918	800	647
AVIATION						
AIR TRANSPORTATION	55,215	-	-	-	16,317	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	0.00	17,641	163	11,798	0.00	36,890
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	1,281,980	1,384,254	116,734	811,765	1,079,784	1,200,399
FEDERAL	6,209,951	2,126,118	3,423,314	27,580,586	598,935	6,373,038
BONDED	-	-	-	-	-	-
MAINT	2,531,382	2,907,901	2,374,960	1,574,786	2,715,135	2,049,385
OTHER PROGRAMS	-	111,825	-	-	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,225,456	1,181,837	1,106,323	919,796	1,402,717	723,060
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	111,000	27,973	64,257	6,467	128,255	47,064
RURAL SECONDARY	969,926	1,025,618	1,077,856	1,173,975	1,300,979	864,144
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>12,384,915</b>	<b>8,783,166</b>	<b>8,169,586</b>	<b>32,086,091</b>	<b>7,242,921</b>	<b>11,294,626</b>
5 YEAR TOTAL FROM FY 2016 - 2020	94,661,285	47,474,216	34,531,037	31,841,007	60,849,079	38,063,098

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
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JULY 1, 2020 TO JUNE 30, 2021**

	<b>MADISON</b>	<b>MAGOFFIN</b>	<b>MARION</b>	<b>MARSHALL</b>	<b>MARTIN</b>	<b>MASON</b>
GENERAL ADMINISTRATION AND SUPPORT	1,250	2,340	3,850	-	1,247	582
AVIATION						
AIR TRANSPORTATION	427,221	-	268,671	166,135	958	78,974
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	0.00	0.00	1,530	1,674,797	(57,897)	562
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	4,751,441	1,555,754	1,386,398	(78,428)	60,062	1,140,426
FEDERAL	5,175,483	16,544,517	1,685,339	5,687,747	861,002	12,148,406
BONDED	48,184	-	-	-	-	-
MAINT	3,765,628	2,597,976	1,621,652	2,925,143	1,735,783	2,316,816
OTHER PROGRAMS	-	-	-	-	-	117,068
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,357,842	933,243	1,025,327	1,195,845	811,167	781,371
ENERGY RECOVERY	0.00	333,663.69	0.00	0.00	0.00	0.00
MUNICIPAL	807,783	-	-	337,775	13,212	166,050
RURAL SECONDARY	1,912,775	1,197,003	1,062,033	1,172,756	815,679	349,559
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>18,247,607</b>	<b>23,164,497</b>	<b>7,054,799</b>	<b>13,081,770</b>	<b>4,241,213</b>	<b>17,099,815</b>
5 YEAR TOTAL FROM FY 2016 - 2020	95,879,422	191,795,794	39,506,426	161,224,740	28,611,497	67,376,288

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
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JULY 1, 2020 TO JUNE 30, 2021**

	MCCRACKEN	MCCREARY	MCLEAN	MEADE	MENIFEE	MERCER
GENERAL ADMINISTRATION AND SUPPORT	7,679	5,100	1,607	-	187	4,342
AVIATION						
AIR TRANSPORTATION	385,578	-	-	-	-	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	30,350	1,067	1,750	3,000	0.00	440
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	793,277	475,506	663,631	543,255	2,359,438	288,682
FEDERAL	6,563,533	6,189,876	954,693	2,146	2,511,799	166,516
BONDED	-	-	-	-	-	262
MAINT	5,918,768	2,301,300	1,656,931	1,739,992	1,610,387	1,561,303
OTHER PROGRAMS	980,230	-	-	-	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	874,295	1,137,574	744,891	1,097,659	705,308	809,744
ENERGY RECOVERY	0.00	0.00	35,961.96	0.00	0.00	0.00
MUNICIPAL	-	75,794	33,593	-	-	-
RURAL SECONDARY COMM OFF	1,317,014	885,279	853,223	1,161,086	489,081	1,085,854
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>16,870,724</b>	<b>11,071,494</b>	<b>4,946,281</b>	<b>4,547,138</b>	<b>7,676,201</b>	<b>3,917,143</b>
5 YEAR TOTAL FROM FY 2016 - 2020	109,128,926	53,496,243	29,207,880	41,580,562	34,523,208	56,328,956

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
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JULY 1, 2020 TO JUNE 30, 2021**

	<b>METCALFE</b>	<b>MONROE</b>	<b>MONTGOMERY</b>	<b>MORGAN</b>	<b>MUHLENBERG</b>	<b>NELSON</b>
GENERAL ADMINISTRATION AND SUPPORT	5,229	5,471	278	170	5,103	1,888
AVIATION						
AIR TRANSPORTATION	-	91,163	-	-	58,687	19,750
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	0.00	52,069	1,615	0.00	152,329	0.00
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	91,552	1,075,413	377,128	660,036	6,279,713	584,425
FEDERAL	1,054,899	3,337,284	2,328,270	11,857,103	309,054	8,954,805
BONDED	-	-	-	-	28,816	-
MAINT	1,937,841	2,164,184	1,729,868	3,003,754	2,846,113	2,495,815
OTHER PROGRAMS	-	-	-	-	20	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	869,679	914,755	699,297	1,028,158	1,323,082	1,228,594
ENERGY RECOVERY	0.00	0.00	0.00	118,114.68	0.00	0.00
MUNICIPAL	29,392	51,191	127,057	105,038	-	231,044
RURAL SECONDARY	595,989	530,346	677,910	606,952	660,995	1,363,293
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>4,584,581</b>	<b>8,221,876</b>	<b>5,941,423</b>	<b>17,379,326</b>	<b>11,663,912</b>	<b>14,879,615</b>
5 YEAR TOTAL FROM FY 2016 - 2020	34,010,097	52,148,192	60,840,040	116,281,852	54,918,307	86,160,019

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	NICHOLAS	OHIO	OLDHAM	OWEN	OWSLEY	PENDLETON
GENERAL ADMINISTRATION AND SUPPORT	2,254	-	2,374	3,658	7,504	-
AVIATION						
AIR TRANSPORTATION	-	(30,212)	-	-	-	23,166
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	311,661	2,550	54,558	2,121	0.00	220,654
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	1,239,010	885,278	504,221	1,797,220	967,977	1,228,191
FEDERAL	4,006,440	5,167,323	3,031,623	22,124	14,816,855	310,733
BONDED	-	-	154,785	-	-	-
MAINT	1,548,650	3,811,643	2,282,858	1,999,224	1,707,202	1,960,106
OTHER PROGRAMS	11,594	-	112,225	-	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	649,961	1,468,720	600,568	929,134	652,139	1,089,090
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	-	70,615	26,830	-	1,373	39,969
RURAL SECONDARY	594,536	1,052,372	613,436	904,823	299,056	588,600
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>8,364,106</b>	<b>12,428,288</b>	<b>7,383,477</b>	<b>5,658,303</b>	<b>18,452,105</b>	<b>5,460,511</b>
5 YEAR TOTAL FROM FY 2016 - 2020	45,725,831	91,776,356	74,803,388	34,912,479	89,319,054	36,128,246

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	PERRY	PIKE	POWELL	PULASKI	ROBERTSON	ROCKCASTLE
GENERAL ADMINISTRATION AND SUPPORT	3,266	21,911	867	44,278	6,535	6,263
AVIATION						
AIR TRANSPORTATION	2,958	3,949	124,263	479,049	-	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	1,995,735	12,647	2,370	31,156	36,000	20,221
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	7,086,666	7,234,919	526,691	965,315	559,057	32,354
FEDERAL	17,547,210	28,633,034	5,685,576	24,859,705	-	9,624,943
BONDED	-	241,240	-	473	-	-
MAINT	3,522,427	7,827,954	3,008,865	4,983,744	937,181	2,384,132
OTHER PROGRAMS	-	579,919	870	342,303	-	-
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	1,170,270	2,352,215	715,113	1,966,777	400,650	1,056,794
ENERGY RECOVERY	0.00	7,197.71	0.00	0.00	0.00	0.00
MUNICIPAL	82,113	-	50,362	217,114	-	-
RURAL SECONDARY	1,329,480	2,018,777	1,052,132	1,062,803	304,759	1,283,307
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>32,740,124</b>	<b>48,933,762</b>	<b>11,167,109</b>	<b>34,952,718</b>	<b>2,244,182</b>	<b>14,408,014</b>
5 YEAR TOTAL FROM FY 2016 - 2020	173,250,693	279,899,157	45,083,759	95,999,816	10,895,281	164,989,641



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	ROWAN	RUSSELL	SCOTT	SHELBY	SIMPSON	SPENCER
GENERAL ADMINISTRATION AND SUPPORT	262	-	3,855	3,070	27	2,821
AVIATION						
AIR TRANSPORTATION	2,059,734	19,750	602,872	-	-	-
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	57,165	0.00	24,456	141	189,039	0.00
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	2,075,242	1,562,524	726,682	2,098,822	395,639	241,080
FEDERAL	4,938,379	7,720,727	6,240,217	7,309,264	1,060,581	1,322,698
BONDED	323,958	-	-	-	-	-
MAINT	3,803,238	1,732,225	4,309,283	4,193,360	2,230,375	2,037,346
OTHER PROGRAMS	68,661	147,905	-	143,572	-	128,298
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	951,230	964,095	953,697	1,069,324	756,226	785,236
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	129,545	78,041	553,633	-	154,938	-
RURAL SECONDARY	1,012,983	782,064	1,363,096	850,384	614,567	414,514
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>15,420,395</b>	<b>13,007,331</b>	<b>14,777,792</b>	<b>15,667,938</b>	<b>5,401,390</b>	<b>4,931,992</b>
5 YEAR TOTAL FROM FY 2016 - 2020	78,803,645	73,529,369	96,905,805	64,834,141	49,957,002	39,579,900

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	TAYLOR	TODD	TRIGG	TRIMBLE	UNION	WARREN
GENERAL ADMINISTRATION AND SUPPORT	2,379	1,349	-	-	2,850	31,041
AVIATION						
AIR TRANSPORTATION	744,838	-	9,156	-	19,750	375,134
CAPITAL CITY AIRPORT						
CAPITAL CONSTRUCTION	502	5,314	1,193	0.00	943,328	9,182
DEBT SERVICE						
HIGHWAYS						
STATE FUNDED PROGRAMS	178,074	1,402,993	2,388,172	556,759	435,337	8,192,794
FEDERAL	16,808,033	422,437	19,033,127	157,904	661,615	12,463,589
BONDED	-	-	-	-	-	-
MAINT	1,408,382	1,791,980	2,353,555	1,577,069	1,942,754	4,519,576
OTHER PROGRAMS	-	-	-	149,538	-	317,015
HUMAN SERVICES TRANSPORTATION						
PUBLIC TRANSPORTATION						
REVENUE SHARING						
COUNTY ROAD AID	892,688	993,060	1,281,140	584,469	943,562	1,601,822
ENERGY RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL	167,838	-	63,137	-	-	8,347
RURAL SECONDARY	967,740	1,112,980	773,548	516,949	645,504	858,857
COMM OFF						
VEHICLE REGULATION						
TRANSFERS TO CAPITAL CONSTRUCTION						
COUNTY TOTAL FY21	<b>21,170,475</b>	<b>5,730,115</b>	<b>25,903,027</b>	<b>3,542,687</b>	<b>5,594,700</b>	<b>28,377,356</b>
5 YEAR TOTAL FROM FY 2016 - 2020	48,564,954	33,321,518	282,285,285	19,925,423	46,885,331	162,553,761

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	WASHINGTON	WAYNE	WEBSTER	WHITLEY
GENERAL ADMINISTRATION AND SUPPORT	-	255	392	6,508
AVIATION				
AIR TRANSPORTATION	172,400	312,325	-	-
CAPITAL CITY AIRPORT				
CAPITAL CONSTRUCTION	0.00	0.00	11,950	2,987,869
DEBT SERVICE				
HIGHWAYS				
STATE FUNDED PROGRAMS	451,206	629,350	566,579	2,874,948
FEDERAL	4,937,082	433,343	185,262	17,454,362
BONDED	-	1,069,205	-	-
MAINT	1,324,218	2,472,802	1,902,352	3,393,038
OTHER PROGRAMS	-	-	-	2,393
HUMAN SERVICES TRANSPORTATION				
PUBLIC TRANSPORTATION				
REVENUE SHARING				
COUNTY ROAD AID	987,742	1,281,935	882,767	1,372,411
ENERGY RECOVERY	0.00	0.00	0.00	0.00
MUNICIPAL	50,509	-	3,981	118,885
RURAL SECONDARY COMM OFF	614,122	1,094,836	1,030,112	1,020,136
VEHICLE REGULATION				
TRANSFERS TO CAPITAL CONSTRUCTION				
COUNTY TOTAL FY21	<b>8,537,280</b>	<b>7,294,052</b>	<b>4,583,394</b>	<b>29,230,552</b>
5 YEAR TOTAL FROM FY 2016 - 2020	26,716,644	40,571,528	39,868,553	79,697,499

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
EXPENSES BY COUNTY (NOTE 3)  
GENERAL, CAPITAL PROJECTS, ROAD, FEDERAL, AGENCY,  
AND OTHER EXPENDABLE TRUST FUNDS  
JULY 1, 2020 TO JUNE 30, 2021**

	WOLFE	WOODFORD	STATEWIDE	TOTAL
GENERAL ADMINISTRATION AND SUPPORT	1,842	2,260	76,941,952	<b>77,595,507</b>
AVIATION				
AIR TRANSPORTATION	-	-	3,121,815	<b>15,746,423</b>
CAPITAL CITY AIRPORT			2,443,358	<b>2,443,358</b>
CAPITAL CONSTRUCTION	0.00	61,487	10,348,985	<b>27,866,286</b>
DEBT SERVICE			142,480,244	<b>142,480,244</b>
HIGHWAYS				
STATE FUNDED PROGRAMS	4,642,515	383,632	25,237,621	<b>217,348,381</b>
FEDERAL	4,460,253	3,472,091	187,756,653	<b>1,044,821,686</b>
BONDED	-	7,123	979	<b>7,796,389</b>
MAINT	2,658,705	2,127,313	46,875,425	<b>388,087,923</b>
OTHER PROGRAMS	-	363	137,418,707	<b>144,213,865</b>
HUMAN SERVICES TRANSPORTATION			140,545,293	<b>140,545,293</b>
PUBLIC TRANSPORTATION			42,146,532	<b>42,146,532</b>
REVENUE SHARING				
COUNTY ROAD AID	721,815	612,760	1,009,112	<b>120,389,453</b>
ENERGY RECOVERY	0.00	0.00	177,659.93	<b>672,598</b>
MUNICIPAL	8,126	157,886	40,484,864	<b>51,097,089</b>
RURAL SECONDARY	511,056	977,540	4,431,015	<b>113,982,073</b>
COMM OFF			781,017	<b>781,017</b>
VEHICLE REGULATION			47,089,775	<b>47,089,774</b>
TRANSFERS TO CAPITAL CONSTRUCTION			13,940,000	<b>13,940,000</b>
COUNTY TOTAL FY21	<b>13,004,311</b>	<b>7,802,456</b>	<b>923,231,007</b>	<b>2,599,043,893</b>
5 YEAR TOTAL FROM FY 2016 - 2020	87,185,008	38,322,855		
			<b>NON-BUDGETARY</b>	<b>24,013,634</b>
			<b>BRAC KY ARTISAN CENTER</b>	<b>573,800</b>
			<b>GOVERNOR'S OFFICE-DHS</b>	<b>320,107</b>
			<b>FINANCE AND ADMIN CABINET</b>	<b>4,368,300</b>
			<b>JUSTICE CABINET</b>	<b>78,100,200</b>
			<b>OFFICE OF STATE TREASURER</b>	<b>228,547</b>
			<b>TOTAL ALL CABINETS</b>	<b>107,604,587</b>

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
CONTINUED APPROPRIATIONS WORKSHEET (NOTE 4)  
GENERAL FUND  
JUNE 30, 2021**

	TOTAL CARRIED FORWARD
<b>AIR TRANSPORTATION</b>	
BC53	57,680
TOTAL AIR TRANSPORTATION	57,680
 <b>PUBLIC TRANSPORTATION</b>	
EA52 MASS TRANSPORTATION CONST	883,163
TOTAL PUBLIC TRANSPORTATION	883,163
TOTAL PUBLIC TRANSPORTATION	883,163
TOTAL GENERAL FUND FY 21	940,843

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
CONTINUED APPROPRIATIONS WORKSHEET (NOTE 4)  
ROAD FUND  
JUNE 30, 2021**

	TOTAL CARRIED FORWARD
<b>REVENUE SHARING</b>	
COUNTY ROAD AID	
CA01 COUNTY ROAD AID-COUNTIES	708,367
CA02 COUNTY ROAD AID-COOP'S	161,116
CA03 COUNTY ROAD AID-COOP EMER	3,630,745
CA08 COUNTY ROAD AID-COOP UNDIS	<u>14,778,861</u>
TOTAL COUNTY ROAD AID	19,279,089
RURAL SECONDARY	
CB01 RS-EMERGENCY	17,518,181
CB05 RS-UNDISTRIBUTED	19,936,627
CB06 RS-CONSTRUCTION	91,277,966
CB07 RS-ADMINISTRATION	<u>2,467,170</u>
TOTAL RURAL SECONDARY	131,199,944
MUNICIPAL AID	
CC01 MUNICIPAL AID-COUNTIES	5,630,126
CC02 MUNICIPAL AID-COOP'S	693,321
CC03 MUNICIPAL AID-COOP EMER	495,311
CC08 MUNICIPAL AID- COOP UNDIS	<u>2,587,480</u>
TOTAL MUNICIPAL AID	9,406,238
ENERGY RECOVERY	
CD01 ENERGY RECOVERY	<u>146,270</u>
TOTAL ENERGY RECOVERY	146,270
TOTAL REVENUE SHARING	<u><u>160,031,541</u></u>

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
CONTINUED APPROPRIATIONS WORKSHEET (NOTE 4)  
ROAD FUND  
JUNE 30, 2021**

TOTAL CARRIED FORWARD
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**HIGHWAYS**

RESEARCH

FA01 RESEARCH	1,835,747
TOTAL RESEARCH	1,835,747

CONSTRUCTION

FD04 CONSTRUCTION	157,050,819
FD05 STATEWIDE RESURF	106,844,873
FD07 ECONOMIC DEV ACCESS (INDUSTRIAL)	959,109
FD11 CONTINGENCY	14,796,100
FD12 SHORT LINE RAILROAD ASST FUND	1,876,861
FD39 SEC EMER/DISCR FUND	23,206,607
FD51 FHWA - SPEC PROJECTS	(10,427,137)
FD52 FEDERAL AID PROJECTS	89,772,483
FD54 LOUISVILLE BRIDGE PROJECT	(435,925)
FD55 BRIDGING KENTUCKY PROGRAM	28,086,422
FDZZ INCIDENTAL JUDGEMENTS	
TOTAL CONSTRUCTION	411,730,212

MAINTENANCE

FE01 MAINTENANCE	13,334,154
FE02 BRIDGE MAINTENANCE	17,453,138
FE04 TRAFFIC	6,315,284
FE06 MAINT CAPITAL IMPROV	1,212,463
FE07 REST AREA MAINTENANCE	1,405,624
TOTAL MAINTENANCE	39,720,663

TOTAL HIGHWAYS	453,286,622
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TOTAL ROAD FUND FY 21	613,318,163
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**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
CONTINUED APPROPRIATIONS WORKSHEET (NOTE 4)  
FEDERAL FUND  
JUNE 30, 2021**

			TOTAL CARRIED FORWARD
<b>PUBLIC TRANSPORTATION</b>			
EA52 MASS TRANS CONST	34,306,210		
EA52 MASS TRANS CONST COVID	35,575,860		
TOTAL PUBLIC TRANSPORTATION	69,882,070		
<b>AIR DEVELOPMENT</b>			
BC62 GENERAL AVIATION FEDERAL GRANTS	239,903		
TOTAL AIR DEVELOPMENT	239,903		
<b>HIGHWAYS</b>			
RESEARCH			
FA01 RESEARCH	831,426		
TOTAL RESEARCH	831,426		
CONSTRUCTION			
FD51 FHWA SPECIAL PROGRAMS	58		
FD52 FEDERAL AID PROJECTS	(53,695,091)		
FD53 GARVEE BOND DEBT SERV	904,449		
FD54 LOUISVILLE BRIDGE PROJECT	563,884		
FD55 BRIDGING KENTUCKY PROGRAM	116,510,425		
TOTAL CONSTRUCTION	64,283,725		
TOTAL FEDERAL FUND FY 21			135,237,124



**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET  
CONTINUED APPROPRIATIONS WORKSHEET (NOTE 4)  
AGENCY FUND  
JUNE 30, 2021**

	TOTAL CARRIED FORWARD
<b>AIR TRANSPORTATION</b>	
AIR DEVELOPMENT	
BC53 AVIATION ECON DEVEL	21,696,073
BC54 FEDERAL PROJECT MATCH	1,855,296
TOTAL AIR DEVELOPMENT	23,551,369
TOTAL AIR TRANSPORTATION	23,551,369
<b>PUBLIC TRANSPORTATION</b>	
EA52 PUBLIC TRANSPORTATION	8,521,700
TOTAL PUBLIC TRANSPORTATION	8,521,700
TOTAL PUBLIC TRANSPORTATION	8,521,700
<b>HIGHWAYS</b>	
CONSTRUCTION	
FD04 CONSTRUCTION	619,804
FD52 FEDERAL AID PROJECTS	1,686,476
TOTAL CONSTRUCTION	2,306,280
EQUIPMENT SERVICES	
FK01 EQUIPMENT OPERATIONS	1,371,803
FK03 EQUIPMENT PURCHASES	10,184,134
TOTAL EQUIPMENT SERVICES	11,555,937
BOND CONSTRUCTION	
ED BONDS SERIES	
JL03 2009 GA AUTH ED BONDS SERIES	24,789,264
JL04 2010 GA AUTH ED BONDS SERIES	58,882,086
JP02 2010 GA AUTH ED BRAC BONDS	6,438,590
TOTAL ED BOND CONSTRUCTION	90,109,940
TOTAL BOND CONSTRUCTION	90,109,940
TOTAL HIGHWAYS	103,972,157
<b>VEHICLE REGULATION</b>	
VEHICLE REGULATION	
GA17 COMM DRIVERS LIC	452,968
GA25 REFLECTORIZED LICENSE PLATE	6,626,327
TOTAL VEHICLE REGULATION	7,079,295
TOTAL AGENCY FUND FY 21	143,124,521

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**NOTE 1 NOTES TO THE SCHEDULE OF HISTORICAL AVAILABLE ROAD FUND**  
**REVENUES, EXPENSES, AND PAYMENT OF LEASE RENTALS**

- (a) This schedule displays detailed information relating to the Commonwealth of Kentucky's Road Fund that can be used to calculate the coverage of available revenues compared to lease rental payments. Total Available Road Fund Revenues represent total revenues available to the Road Fund exclusive of taxes, fees, and miscellaneous revenues that are dedicated for other uses and not available to make lease rental payments to the Kentucky Turnpike Authority or the State Property and Buildings Commission. Operating and Maintenance Expenses include certain non-construction maintenance, operating, regulatory, and administrative expenses related to the Kentucky Transportation Cabinet's operations. Net Available Road Fund Revenues represent Total Available Revenues less Operating and Maintenance Expenses.
- (b) The Kentucky motor fuel tax rates are set by statute and starting in Fiscal Year 2016 are subject to annual adjustments based on changes in the average wholesale price of fuel. Amounts reported are net of motor fuel tax receipts statutorily dedicated for use on county, rural secondary and municipal roads and not available for lease rental payments.
- (c) The Kentucky motor vehicle usage tax is imposed on the sale or transfer of new or used motor vehicles at the rate of 6 percent of the vehicle's value. The 2013 General Assembly enacted legislation to make permanent a trade-in allowance for new vehicles in the Commonwealth for buyers who trade a used vehicle towards the purchase of a new vehicle. The purchaser pays the Motor Vehicle Usage Tax based on the value of the new vehicle in excess of the value of the trade-in vehicle. The trade-in allowance was effective July 1, 2014, and has reduced Road Fund receipts available to pay lease rentals by at least approximately \$45-46 million a year since inception.
- (d) This category consists primarily of general fees to the public, which includes the sale of maps, road plans, driver history records, and various other miscellaneous sales to the general public. Motor vehicle titling fees and one-time sale proceeds from Cabinet assets also contribute significantly to the category.
- (e) The Kentucky General Assembly routinely appropriates Road Fund revenues to agencies outside of the Transportation Cabinet to fund the costs of enforcement of traffic laws, the collection of Road Fund tax revenues, and other administrative support functions related to the Cabinet.
- (f) Lease Rentals paid by the Transportation Cabinet to the Kentucky Turnpike Authority include amounts representing the following: principal and interest requirements on Kentucky Turnpike Authority Bonds, net of Debt Service Reserve Fund investment earnings and amounts required by the Turnpike Authority for administrative and other expenses; and any amounts to be transferred into the Redemption Account from the Debt Service Reserve Fund. Amounts paid to the State Property and Building Commission include principal and interest requirements on bonds issued to finance the construction of the Transportation Cabinet office building, bonds issued to finance the development of a new vehicle registration system, bonds issued to finance the expansion of a runway at the Blue Grass Airport in Lexington, KY and bonds issued to finance a new C-1 Garage in Frankfort, KY.
- (g) Gross Coverage equals Total Available Road Fund Revenues divided by Total Lease Rentals. Net Coverage equals Net Available Road Fund Revenues divided by Total Lease Rentals.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**NOTE 2 EXPENSES BY OBJECT WITHIN PROGRAM**

The schedule of Expenses by Object Within Program displays the expenses incurred during the year ended June 30, 2021 by each unit by operating fund and by major object grouping.

Major object groupings are described as follows:

**Personnel Costs** represents salaries and wages paid to employees for regular and excess hours worked, the value of compensatory time paid to the employee, employer payroll contributions for FICA, health and life insurances, and payouts for employee retirements. The Cabinet does not include in Personnel Costs amounts for each operating account for the value of leave time earned by employees. As leave time is actually used by the employee, the value is charged to the operating account of the employee.

**Personal Service Contracts** reflect amounts paid to outside vendors for professional services such as legal, architectural, engineering, appraisal, and auditing.

**Operating Expenses** report payment of utilities, rental of equipment, various miscellaneous services, employee travel, as well as general office expenses.

**Grants and Benefits** are payments made by the cabinet to include local airport boards, public transit agencies, and local government.

**Debt Service** generally represents amounts transferred to the Debt Service Fund for various highways constructed with bond funds.

**Capital Outlay** expenses are used for acquisition of capital assets other than buildings and highway infrastructure.

**Capital Construction** costs are associated with the acquisition or construction of buildings and highway infrastructure. These costs include acquisition of land and right-of-way and construction related costs and include amounts paid to vendors and charges made by state employees.

**Materials** expenses are principally commodities acquired by the Cabinet for the maintenance and construction of highways and bridges.

**COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**NOTE 3 EXPENSES BY COUNTY**

The schedule of Expenses by County displays the expenses allocated to particular counties by the major programmatic units of the Cabinet. Expenses allocated to the statewide classification represent certain administration functions in central and district offices as well as certain program costs, which are not allocable to particular counties. Statewide expenses of the County Road Aid and Municipal Road Aid programs represent amounts distributed to counties and cities that do not participate in the cooperative program with the Cabinet.

**NOTE 4 CONTINUED APPROPRIATIONS**

The unobligated portion of allotment balances forwarded to Fiscal Year 2021 includes the available balance in statutorily dedicated accounts and budgeted funds that have been authorized and obligated for highway related projects but not expended. Also included, funding for various roadways and building construction projects and other related commitments, as well as funds obligated for certain contractual obligations.

**NOTE 5 DIFFERENCES DUE TO ROUNDING**

The totals in the Supplementary Schedules may differ from equivalent totals in the financial statements due to rounding.