



**Andy Beshear**  
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET  
OFFICE OF ADMINISTRATIVE SERVICES**

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**Holly M. Johnson**  
SECRETARY

**Tina L. Howard**  
EXECUTIVE DIRECTOR

February 2, 2026

Senator Christian McDaniel, Co-Chair  
Interim Joint Committee for Appropriations and Revenue  
702 Capital Avenue, Room 204  
Frankfort, Kentucky 40601

Representative Jason Petrie, Co-Chair  
Interim Joint Committee for Appropriations and Revenue  
702 Capital Avenue, Room 370D  
Frankfort, Kentucky 40601

Dear Senator McDaniel and Representative Petrie:

As stipulated in HB6 Part III, 24 of the 2024 Regular Session of the General Assembly, the Finance and Administration Cabinet submits to your attention the comprehensive semiannual report.

Please do not hesitate to contact me if you have any additional questions or concerns.

Sincerely,

*Tina L. Howard*

Tina L. Howard, Executive Director

Attachment

c: Carla Wright, Policy and Budget Analyst, Governor's Office for Policy and Management

## FY 2025-2026 Budget of the Commonwealth Mandatory Line Item Reporting

Control Number	Cabinet	Appropriation Name	Allotment Name	Fund Source	Line Item Purpose	FY 25 Line Item Amount	Expended thru 12/31/2025	Amount Lapsed/Carried Forward	Explanation. Please quantify when possible. Example "...hired 11 of 20 positions..."
098	General Government	Appropriations Not Otherwise Classified	Kentucky Claims Commission Award	General	Awards and Judgements	245,200	264,134	-	
099	General Government	Appropriations Not Otherwise Classified	ANOC - Guardian Ad Litem	General	Guardian Ad Litem	12,348,300	7,051,639	-	
100	General Government	Appropriations Not Otherwise Classified	ANOC - Unredeemed Checks Refunded	General	Reissuance of Uncashed Checks	2,461,800	1,278,755	-	
101	General Government	Appropriations Not Otherwise Classified	ANOC - Survivor Benefits	General	Various Survivor Benefits	690,900	720,000	-	
102	General Government	Appropriations Not Otherwise Classified	ANOC - Attorney General Expense	General	Attorney General Expense	370,700	96,811	-	
103	General Government	Appropriations Not Otherwise Classified	ANOC - Prior Year Claims	General	Prior Year Claims	253,000	-	-	
104	General Government	Appropriations Not Otherwise Classified	ANOC - Involuntary Commitments-ICF/MR	General	Involuntary Commitments	63,400	64,995	-	
105	General Government	Appropriations Not Otherwise Classified	ANOC - Frankfort in Lieu of Taxes	General	Frankfort In Lieu of Taxes	200,000	200,000	-	
106	General Government	Appropriations Not Otherwise Classified	ANOC - Medical Malpractice Liability	General	Medical Malpractice Liability Insurance	77,900	33,203	-	
107	General Government	Appropriations Not Otherwise Classified	ANOC - Blanket Employee Bonds	General	Blanket Employee Bonds	39,100	-	-	