EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	0100 Governors Office	0214 Purchasing Surplus Property	0215 Purchasing Travel Management	0218 Board of Risk & Insurance	0222 Personnel	0224 Purchasing Service / Handicapped	0203 Retirement/ Pension Boards	0210 Information Services	0211 Building Commission
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	426	62	119	119	307	-	-	1,398	545
Public Employee Retirement System	7,527	1,104	2,107	2,107	5,419	-	-	24,687	9,634
Audiotr's Office	(1,105)	130	336	(3,208)	622	22	106,079	(1,996)	(15,897)
Administration - Ethics Commission	594	87	166	166	428	-	-	1,948	760
Administration - Finance	9,338	2,748	6,306	4,703	4,433	132	12,984	52,432	12,714
Administration - Purchasing	1,573	-	-	-	-	-	-	-	-
Administration - Secretary's Office	1,341	197	375	375	965	-	-	4,397	1,716
Legislative Auditor	-	90,838	-	-	-	-	-	-	-
Treasurer's Office	7,168	136	351	1,062	650	23	114,369	4,014	4,574
General Service Support	-	-	-	-	882	-	524	-	-
State Employees Grievance Board	-	-	-	-	460	-	-	3,683	-
Protective Services Division	-	-	-	-	24,017	-	14,273	-	-
Subtotal	26,861	95,302	9,762	5,325	38,183	177	248,228	90,564	14,047
Rollforwards	(33,862)	85,409	2,362	5,325	38,183	166	(532,927)	(29,486)	(51,885)
Proposed Costs	$ (7,001)	$ 180,711	$ 12,123	$ 10,649	$ 76,367	$ 344	$ (284,698)	$ 61,078	$ (37,838)

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	0217 Uniform State Laws	0221 Public Defender	0228 Prosecuting Attorney Institute	0230 CHIP	0233 Real Estate Division	0303 Banking	0311 Environment	0304 Tourism	0305 Forestry	0306 Geological Survey
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	-	80	23	45	23	159	199	347	580	284
Public Employee Retirement System	-	1,405	401	803	401	2,810	3,512	6,122	10,236	5,018
Audiotr's Office	-	5,241	288	51,740	(1,255)	(48)	1,132	(55)	650	(359)
Administration - Ethics Commission	-	111	32	63	32	222	277	483	808	396
Administration - Finance	-	15,140	1,546	2,891	397	3,664	3,442	6,018	6,519	2,528
Administration - Purchasing	-	-	-	-	-	-	-	1,573	-	3,147
Administration - Secretary's Office	-	250	72	143	72	501	626	1,090	1,823	894
Legislative Auditor	-	-	-	-	-	-	-	-	24,190	-
Treasurer's Office	-	5,657	460	54,885	-	3,179	1,624	4,394	7,727	2,254
General Service Support	-	174	-	-	-	295	-	-	-	-
State Employees Grievance Board	-	-	-	460	460	-	-	460	921	-
Protective Services Division	-	4,727	-	-	-	8,021	-	-	-	-
Subtotal	-	32,784	2,822	111,031	130	18,803	10,812	20,432	53,453	14,162
Rollforwards		(8,639)	(2,463)	(40,626)	130	(10,176)	(111,608)	(20,052)	(129,833)	(12,798)
Proposed Costs	$ -	$ 24,145	$ 358	$ 70,406	$ 260	$ 8,628	$ (100,795)	$ 380	$ (76,380)	$ 1,364

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	0307 Development Office	0308 Labor	0310 Natural Resources	0313 Environmental Protection	0314 Miner's Health	0315 Oil/Gas Conservation	0316 Water Development Authority	0319/20 Coal Miners Health	0322/3 Employment Programs
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	528	506	4,795	4,460	693	6	40	-	2,267
Public Employee Retirement System	9,333	8,931	84,698	78,777	12,243	100	702	-	40,041
Audiotr's Office	554	2,757	(20,627)	398	2,446	48	277	271	4,408
Administration - Ethics Commission	737	705	6,684	6,217	966	8	55	-	3,160
Administration - Finance	8,755	10,984	71,719	40,251	6,476	1,240	683	556	13,768
Administration - Purchasing	3,147	3,147	58,211	185,647	6,293	-	-	-	6,293
Administration - Secretary's Office	1,662	1,591	15,087	14,032	2,181	18	125	-	7,132
Legislative Auditor	-	-	-	139,618	23,843	-	-	-	-
Treasurer's Office	6,064	6,445	85,695	41,400	5,907	130	565	283	17,813
General Service Support	1,514	495	1,767	7,923	-	-	-	-	4,051
State Employees Grievance Board	-	1,842	11,971	6,906	1,842	-	-	-	3,683
Protective Services Division	41,217	13,471	48,104	215,652	-	-	-	-	110,259
Subtotal	73,512	50,873	368,105	741,281	62,890	1,550	2,447	1,109	212,877
Rollforwards	(67,592)	(31,623)	(281,512)	204,917	14,996	826	(2,107)	(782)	(173,140)
Proposed Costs	$ 5,919	$ 19,249	$ 86,594	$ 946,198	$ 77,886	$ 2,376	$ 340	$ 327	$ 39,737

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	0402 Education	0403 School for the Deaf & Blind	0431/9 Education & the Arts	0432 Culture & History	0441/491 HEPC	0505 Barbers	0507 Health Care Authority	0508 Senior Services	0509 Hospital Finance Authority	0510 Human Rights Commission
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	3,238	1,091	898	591	54,212	-	182	187	11	165
Public Employee Retirement System	57,201	19,268	15,856	10,437	957,572	-	3,211	3,312	201	2,910
Audiotr's Office	17,822	3,531	(2,759)	476	(971,202)	619	(95)	1,560	43	558
Administration - Ethics Commission	4,514	1,521	1,251	824	75,572	-	253	261	16	230
Administration - Finance	121,244	5,930	14,390	13,288	270,496	2,179	2,499	6,283	193	1,206
Administration - Purchasing	20,453	4,720	7,866	12,586	4,720	-	-	-	-	-
Administration - Secretary's Office	10,189	3,432	2,824	1,859	170,566	-	572	590	36	518
Legislative Auditor	-	-	114,975	-	198,641	-	-	-	-	-
Treasurer's Office	48,004	9,732	11,579	7,871	872,410	647	2,121	3,388	45	1,270
General Service Support	2,829	-	216	-	26	-	-	-	-	-
State Employees Grievance Board	11,511	460	-	1,842	105,439	-	-	-	-	-
Protective Services Division	77,010	-	5,869	-	716	-	-	-	-	-
Subtotal	374,016	49,684	172,966	49,772	1,739,169	3,445	8,743	15,581	544	6,857
Rollforwards	(333,861)	(27,683)	46,798	(27,037)	(2,756,459)	(3,004)	(14,282)	(13,927)	(152)	(5,185)
Proposed Costs	$ 40,155	$ 22,001	$ 219,763	$ 22,736	$ (1,017,291)	$ 441	$ (5,539)	$ 1,653	$ 392	$ 1,673

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	0511 Human Services	0601 Military Affairs & Public Safety	0603 Adjutant General	0604 Armory Board	0605 Probation/ Parole Board	0606 Emergency Services	0608 Corrections	0612 State Police	0613 Veterans Affairs
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	31,208	91	1,915	267	23	222	9,568	5,653	687
Public Employee Retirement System	551,241	1,606	33,819	4,717	401	3,914	168,995	99,852	12,143
Audiotr's Office	422,900	482	7,284	(15,566)	319	(814)	(25,581)	5,638	13,943
Administration - Ethics Commission	43,504	127	2,669	372	32	309	13,337	7,880	958
Administration - Finance	348,646	1,510	13,061	3,540	923	4,218	46,421	30,312	5,691
Administration - Purchasing	144,742	42,479	3,147	1,573	-	7,866	47,199	45,625	17,306
Administration - Secretary's Office	98,189	286	6,024	840	72	697	30,102	17,786	2,163
Legislative Auditor	6,100	-	160,326	-	-	-	-	51,335	-
Treasurer's Office	651,534	895	14,496	6,594	757	2,902	74,054	41,190	17,547
General Service Support	11,620	263	-	-	-	-	2,023	-	43
State Employees Grievance Board	128,461	-	3,683	-	460	-	41,899	1,381	6,906
Protective Services Division	316,310	7,157	-	-	-	-	55,070	-	1,177
Subtotal	2,754,457	54,895	246,425	2,336	2,987	19,313	463,086	306,652	78,567
Rollforwards	(1,565,506)	23,500	143,067	(24,769)	(4,928)	(68,119)	(433,575)	(107,280)	42,750
Proposed Costs	$ 1,188,950	$ 78,395	$ 389,491	$ (22,432)	$ (1,941)	$ (48,806)	$ 29,511	$ 199,372	$ 121,316

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	0615 Regional Jail	0618 Veterans Home	0619 Fire Commission	0620 Criminal Justice	0621 Juvenile Services	07xx Tax & Revenue	0704 Insurance Commission	0708 ABC Administration	08xx Transportation
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	5,130	227	233	153	3,466	3,653	1,818	545	31,242
Public Employee Retirement System	90,619	4,014	4,114	2,710	61,216	64,527	32,113	9,634	551,843
Audiotr's Office	(20,405)	(3,968)	484	2,603	5,730	515,567	188,718	3,684	(1,093,163)
Administration - Ethics Commission	7,152	317	325	214	4,831	5,093	2,534	760	43,552
Administration - Finance	12,372	2,220	2,823	9,403	18,147	1,188,383	25,079	10,707	144,418
Administration - Purchasing	14,160	6,293	-	-	4,720	17,306	3,147	3,147	630,887
Administration - Secretary's Office	16,141	715	733	483	10,904	11,494	5,720	1,716	98,296
Legislative Auditor	-	-	-	-	-	28,923	-	101,688	79,000
Treasurer's Office	33,000	2,875	2,772	26,488	3,640	569,620	214,558	6,605	284,932
General Service Support	-	-	-	-	-	3,628	110	-	11,001
State Employees Grievance Board	6,446	-	-	2,763	18,878	3,223	3,683	1,381	109,123
Protective Services Division	-	-	-	-	-	98,763	2,989	-	299,449
Subtotal	164,614	12,693	11,485	44,816	131,530	2,510,181	480,470	139,868	1,190,579
Rollforwards	(174,487)	(11,932)	(5,970)	14,415	(195,972)	843,241	417,440	40,752	(2,055,966)
Proposed Costs	$ (9,872)	$ 762	$ 5,515	$ 59,232	$ (64,442)	$ 3,353,421	$ 897,910	$ 180,620	$ (865,388)

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	09xx Boards & Commissions	0932 Rehabilitation Services	1400 Agriculture	1500 Attorney General	1600 Secretary of State	1601 Elections	2100 Senate	2200 Delegates	2300 Legislature - Joint Expenses
Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Employee Insurance Agency	2,085	2,943	1,812	972	290	-	216	295	699
Public Employee Retirement System	36,830	51,983	32,013	17,160	5,118	-	3,813	5,218	12,343
Audiotr's Office	2,551	65,557	9	10,357	3,654	-	2,805	4,759	4,176
Administration - Ethics Commission	2,907	4,103	2,526	1,354	404	-	301	412	974
Administration - Finance	36,013	153,044	21,126	22,054	25,961	-	2,848	5,433	10,555
Administration - Purchasing	18,879	12,586	29,892	-	11,013	-	1,573	-	-
Administration - Secretary's Office	6,560	9,259	5,702	3,057	912	-	679	930	2,199
Legislative Auditor	-	-	-	-	13,567	-	24,043	-	-
Treasurer's Office	23,026	75,518	24,917	11,303	4,840	-	3,050	5,093	6,984
General Service Support	29	772	-	-	-	-	-	-	-
State Employees Grievance Board	4,604	8,748	-	-	-	-	-	-	-
Protective Services Division	799	21,024	-	-	-	-	-	-	-
Subtotal	134,283	405,538	117,999	66,257	65,759	-	39,329	22,140	37,931
Rollforwards	(112,171)	(200,742)	(91,204)	(17,678)	(61,384)	-	13,248	(8,535)	(354,276)
Proposed Costs	$ 22,111	$ 204,795	$ 26,794	$ 48,579	$ 4,375	$ -	$ 52,577	$ 13,606	$ (316,346)

EXHIBIT A

State of West Virginia
Allocated Cost by Department
Based on Actuals for the Year Ended June 30, 2008

Central Service Departments	2400 Supreme Court	Other	Subtotal	Direct Billed	Unallocated	Total
Equipment Depreciation	$ -	$ -				$ -
Public Employee Insurance Agency	5,051	217,922	406,972			406,972
Public Employee Retirement System	89,214	3,849,255	7,188,514			7,188,514
Audiotr's Office	23,195	-	(691,680)			(691,680)
Administration - Ethics Commission	7,041	303,784	567,320			567,320
Administration - Finance	38,271	902	2,924,154			2,924,154
Administration - Purchasing	-	281,618	1,664,534			1,664,534
Administration - Secretary's Office	15,891	685,643	1,280,443			1,280,443
Legislative Auditor	-	903,807	1,960,894			1,960,894
Treasurer's Office	54,442	-	3,497,530			3,497,530
General Service Support	-	747	50,933			50,933
State Employees Grievance Board	-	365,584	859,168			859,168
Protective Services Division	-	20,331	1,386,404			1,386,404
Subtotal	233,105	6,629,593	21,095,184	-	-	21,095,184
Rollforwards	(185,995)	6,073,096	(2,392,572)			(2,392,572)
Proposed Costs	$ 47,110	$ 12,702,688	$ 18,702,612	$ -	$ -	$ 18,702,612