

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

Commonwealth of Kentucky
702 Capital Avenue, Room 484
Frankfort, KY 40601

DATE: July 11, 2023
FILING REF.: The
preceding agreement
was dated: 05/13/22

G12363

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2019 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

Fleet Management

Records Center

Central Printing

Property Management

Computer Services

Risk Management

Prison Industries

Pension Trust (State Employees Retirement)

Worker Compensation

Facilities Security

[Handwritten signature]
Joe M. Daniels
Controller/Comptroller of Kentucky
07/22/23

STATE/LOCALITY: Commonwealth of Kentucky

AGREEMENT DATE: July 11, 2023

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

Commonwealth of Kentucky
(STATE/LOCALITY)

Joe McDaniel
(SIGNATURE)

Joe McDaniel
(NAME)

Controller, Commonwealth of Kentucky
(TITLE)

07/25/23
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Arif M. Karim -S

Digitally signed by Arif M. Karim -S
Date: 2023.07.24 11:36:44 -05'00'

(SIGNATURE)
Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

July 11, 2023
(DATE)

HHS Representative Stanley Huynh
Telephone (415) 437-7820

KENTUCKY STATEWIDE COST ALLOCATION
FISCAL YEAR 2019
Exhibit A

(Amounts Rounded to the Nearest Dollar)

	Social Security D1	Statewide Accounting D2	Customer Resource Center D3	Procurement Services D4	Personnel D5	Treasurer D7	Auditor D8	Gov Off for Policy & Mgmt D9	KY Retirement D10	Surplus Properties D11	Pass-Thru Section II (from B)	Total Fixed Cost 2019
Leg Research	3,361	845	3,274	3,069	71,932	2,640	15,257	15,488	163,569	629	(3,512)	261,297
Judicial	28,919	17,927	72,531	132	617,339	21,734	141,959	141,959	1,410,764	18	6,519	2,333,098
UPS	9,311	4,857	18,400	8,718	198,426	6,397	45,725	45,725	1,410,764	1,647	6,380	754,812
Agriculture	1,634	2,119	9,352	6,236	35,225	1,756	8,005	8,005	78,995	1,350	2,863	148,988
Attorney General	1,698	1,884	10,093	6,179	36,228	2,087	8,336	8,336	82,878	987	(1,719)	148,452
Election Finance	113	25	206	228	2,376	80	554	554	5,559	37	(72)	9,107
Governor's Office	481	519	2,605	369	10,270	732	1,090	2,360	23,441	343	(15)	42,194
Veterans Affairs	6,223	2,141	16,975	(47,827)	132,899	4,821	30,547	30,547	303,486	16,673	(6,896)	459,043
Military Affairs	1,047	21,675	87,565	93,508	22,730	2,733	5,121	5,121	50,280	17,362	2,573	304,593
Local Development	362	2,559	815	3,040	7,846	1,238	1,738	1,738	17,425	115	(84)	32,389
Secretary of State	244	300	1,213	695	5,213	669	1,197	1,197	11,993	120	1,645	23,191
Board of Elections	120	234	954	1,401	2,555	182	585	585	5,804	264	1,860	13,959
Transportation	36,803	158,101	606,553	1,396,201	787,769	31,053	97,954	180,567	1,791,069	286,553	53,389	5,426,013
Economic Development	503	403	1,932	1,076	10,853	461	2,465	2,465	24,329	162	25	42,230
Finance-KREAA	239	1,865	6,671	522	5,230	674	1,165	1,165	11,363	203	(379)	27,552
Finance-COT	2,946	4,023	20,248	(5,029)	64,568	1,864	16,189	14,382	140,238	857	(5,280)	255,007
Finance-Revenue	6,872	8,539	33,428	1,107	148,010	227,546	32,324	33,670	332,497	207	3,978	828,178
Dept of Fish & Wildlife Resources	4,539	12,871	51,127	118,651	96,577	3,458	12,144	22,301	222,153	21,884	(758)	564,946
Education Professional Standards Bd	224	748	3,004	735	4,847	543	1,094	1,094	10,760	137	2,244	24,336
Council on Post Secondary Educ	574	1,020	4,567	5,402	12,435	690	48,768	2,811	27,862	1,338	3,277	108,544
Education: Office of the Secretary	504	589	2,601	(193)	10,950	472	83,256	2,469	24,256	2	(280)	41,371
Workforce Investment	6,061	15,599	97,596	1,613	133,705	83,126	83,256	29,547	286,709	1,570	3,622	742,404
Dept of Education	9,524	19,545	81,633	(1,422)	204,205	12,419	248,322	46,714	462,815	1,706	(10,328)	1,075,132
KET	989	935	3,829	12,189	21,170	811	4,855	4,855	48,173	1,890	311	95,151
Libraries & Archives	653	611	3,128	919	14,054	566	3,203	3,203	31,670	201	(609)	54,218
Nature Preserves Commission	119	214	1,073	(53)	2,525	109	581	581	5,771	16	(148)	10,206
GAPS	444	262	1,318	267	9,513	346	1,141	1,141	21,572	139	343	36,380
Energy and Environment Cabinet	10,377	17,451	66,287	19,959	224,401	8,107	11,411	50,801	500,238	6,393	(12,361)	903,064
Public Protection Cabinet	5,054	5,436	25,238	9,209	108,045	5,073	24,803	24,803	246,236	2,522	(1,494)	430,121
Labor Cabinet	2,093	1,835	9,433	6,460	45,645	22,844	10,231	10,231	100,155	1,116	(1,293)	198,519
CHFS-KHBE	142	(1,280)	1,156	(4,400)	3,167	330	686	686	6,579	602	2,924	9,895
Health & Family Svcs-Secretary	2,529	15,529	55,294	2,212	54,019	12,740	220,084	12,411	123,274	507	9,762	508,361
Gov. Off. Of Wellness and Phy. Act.	1,788	4,726	20,980	3,473	38,514	1,080	8,760	8,760	86,502	586	(355)	166,055
CHFS: Office of Inspector General	1,279	8,846	26,987	(339)	27,141	3,633	6,288	6,288	62,750	40	(1,551)	135,084
Dept for Aging and Indept. Living	3,690	9,876	36,488	7,274	79,565	605,345	18,071	18,071	178,291	1,362	(5,019)	934,944
Dept. for Income Support	3,203	8,534	36,156	22,953	68,831	5,113	4,845	15,703	155,327	5,180	13,197	341,042
Dept of Public Health	5,989	6,688	46,340	(291,593)	131,069	4,758	29,308	29,308	286,446	4,242	(9,391)	213,868
Dept. for MH Dev. Disab. & Addic. Svcs.	104	552	2,265	148	2,237	61	509	509	5,023	120	508	11,527
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	35,920	38,236	146,257	138,955	768,129	51,393	1,114	176,277	1,749,727	20,396	(42,521)	3,083,883
CHFS: Office of the Ombudsman	1,337	4,829	31,157	9,323	28,853	929	6,551	6,551	64,611	1,816	5,421	154,827
Dept for Community Based Svcs	1,337	279	14,326	53	34,498	7	7	7	7	7	(2,006)	49,163
Dept for Medicaid Svcs: Benefits	73	596	3,418	6,623	1,548	44	360	360	3,597	1,569	27	5,650
Children With Special Care Needs	674	5,248	19,654	965	14,351	673	3,308	3,308	32,889	64,791	(95)	77,522
Office of Health Policy	14,951	13,488	58,895	20,236	319,127	12,698	73,405	73,405	207,318	3,601	(17,651)	1,226,348
Justice - Office of the Sec	9,417	1,429	29,521	3,277	203,003	6,902	46,134	46,134	455,306	985	(12,410)	743,564
State Police	1,156	4,394	13,478	16,323	24,704	1,632	5,672	5,672	56,330	2,972	1,115	140,985
Juvenile Justice	31,292	18,416	79,602	20,417	669,187	24,748	1,048	153,558	1,524,150	26,190	30,517	2,579,124
Criminal Justice Training	14,595	64,070	258,578	100,740	312,462	128,199	134,445	71,614	710,303	22,045	3,695	1,920,746
Corrections	14,595	64,070	258,578	100,740	312,462	128,199	134,445	71,614	710,303	22,045	3,695	1,920,746
Others, including Boards	274,417	507,161	2,125,961	1,697,958	5,883,732	1,344,029	944,005	1,344,926	13,334,731	468,828	21,377	27,937,124

