

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Agriculture					
Direct Programs:					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	679,497	—	—	
10.028	Wildlife Services	155,430	—	—	
10.072	Wetlands Reserve Program	338,771	—	—	
10.153	Market News	29,404	—	—	
10.162	Inspection Grading and Standardization	38,326	—	—	
10.163	Market Protection and Promotion	74,090	—	—	
10.170	Specialty Crop Block Grant Program - Farm Bill	360,069	—	—	
10.175	Farmers Market and Local Food Promotion Program	41,852	—	—	
10.177	Regional Food System Partnerships	58,051	—	—	
10.182	COVID-19 Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	4,295,181	—	4,122,309	14
10.185	Local Food for Schools Cooperative Agreement Program	2,051,623	—	2,051,623	
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	525,000	—	525,000	
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	85,987	—	—	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	69,092	—	—	
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	15,335	—	—	
10.542	COVID-19 Pandemic EBT Food Benefits	—	73,358,200	—	2, 10, 14
SNAP Cluster:					
10.551	Supplemental Nutrition Assistance Program	—	1,201,670,442	—	2, 10
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	116,295,973	—	9,449,815	2
10.561	COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	4,989,729	—	1,414	2, 14
Total SNAP Cluster:		121,285,702	1,201,670,442	9,451,229	
Child Nutrition Cluster:					
10.553	School Breakfast Program	123,307,274	—	123,307,274	2
10.555	COVID-19 National School Lunch Program	19,911,268	—	19,911,268	2, 14
10.555	National School Lunch Program	297,954,592	28,316,189	326,270,781	2, 10
10.556	Special Milk Program for Children	17,311	—	17,311	2
10.559	Summer Food Service Program for Children	22,415,191	—	21,782,267	2
10.582	Fresh Fruit and Vegetable Program	4,118,852	—	4,118,852	2
Total Child Nutrition Cluster:		467,724,488	28,316,189	495,407,753	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	132,539,136	—	24,861,538	2
10.557	COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	127,818	—	—	2, 14
10.558	Child and Adult Care Food Program	57,955,468	—	57,090,777	2
10.560	State Administrative Expenses for Child Nutrition	6,025,571	—	1,100,717	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
Food Distribution Cluster:					
10.565	Commodity Supplemental Food Program	3,172,759	13,168,996	16,236,052	2, 10, 11
10.568	Emergency Food Assistance Program (Administrative Costs)	3,394,587	—	3,317,083	2
10.569	Emergency Food Assistance Program (Food Commodities)	2,950	37,116,609	37,116,609	2, 10
Total Food Distribution Cluster:		6,570,296	50,285,605	56,669,744	
10.572	WIC Farmers' Market Nutrition Program (FMNP)	240,081	—	—	
10.575	Farm to School Grant Program	231,441	—	230,550	
10.576	Senior Farmers Market Nutrition Program	398,111	—	—	
10.578	WIC Grants To States (WGS)	182,033	—	173,424	
10.579	Child Nutrition Discretionary Grants Limited Availability	1,023,414	—	1,023,414	
10.579	COVID-19 Child Nutrition Discretionary Grants Limited Availability	53,220	—	53,220	
10.580	Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	734,400	—	—	
10.646	Summer Electronic Benefit Transfer Program for Children	20,647,221	—	—	2, 10
10.649	COVID-19 Pandemic EBT Administrative Costs	5,204,435	—	—	14
10.652	Forestry Research	188,231	247,012	—	10
10.664	Cooperative Forestry Assistance	3,534,583	—	296,180	
10.676	Forest Legacy Program	3,743	—	—	
10.678	Forest Stewardship Program	9,469	—	—	
10.680	Forest Health Protection	64,994	—	—	
10.691	Good Neighbor Authority	11,419	—	—	
10.697	State & Private Forestry Hazardous Fuel Reduction Program	225,218	—	40,000	
10.698	State & Private Forestry Cooperative Fire Assistance	125,909	—	7,087	
10.716	Infrastructure Investment and Jobs Act Prescribed Fire/ Fire Recovery	3,001	—	—	
10.717	Infrastructure Investment and Jobs Act Restoration/ Revegetation	38,986	—	—	
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	111,776	—	13,594	
10.727	Inflation Reduction Act Urban & Community Forestry Program	4,624	—	—	
10.902	Soil and Water Conservation	63,230	—	—	
10.913	Farm and Ranch Lands Protection Program	105,433	—	—	
Total U.S. Department of Agriculture		\$ 834,251,159	\$ 1,353,877,448	\$ 653,118,159	

U.S. Department of Commerce

Direct Programs:

11.032	State Digital Equity Planning and Capacity Grant	633,058	—	—	
11.035	Broadband Equity, Access, and Deployment Program	373,229	—	—	
11.302	Economic Development Support for Planning Organizations	1,559,244	—	1,514,331	

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
Economic Development Cluster:					
11.307	COVID-19 Economic Adjustment Assistance	748,123	—	—	14
Total Economic Development Cluster:		748,123	—	—	
Total U.S. Department of Commerce		<u>\$ 3,313,654</u>	<u>\$ —</u>	<u>\$ 1,514,331</u>	
U.S. Department of Defense					
Direct Programs:					
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	113,596	—	—	
12.401	National Guard Military Operations and Maintenance (O&M) Projects	26,260,811	—	—	
12.404	National Guard ChalleNGe Program	8,411,942	—	—	
12.617	Economic Adjustment Assistance for State Governments	435,940	—	—	
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	1,691,280	—	—	15
Total U.S. Department of Defense		<u>\$ 36,913,569</u>	<u>\$ —</u>	<u>\$ —</u>	
U.S. Department of Housing and Urban Development					
Direct Programs:					
Committee Development Block Grants -State-Administered Small Cities Program					
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	38,382,579	—	37,077,267	2, 8
14.401	Fair Housing Assistance Program	321,017	—	—	
Total U.S. Department of Housing and Urban Development		<u>\$ 38,703,596</u>	<u>\$ —</u>	<u>\$ 37,077,267</u>	
U.S. Department of the Interior					
Direct Programs:					
15.018	Energy Community Revitalization Program (ECRP)	6,706,656	—	—	
15.069	Zoonotic Disease Initiative	133,109	—	—	7
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	14,424,955	—	—	
15.252	Abandoned Mine Land Reclamation (AMLR)	41,357,880	—	2,170,526	2
Fish and Wildlife Cluster:					
15.605	Sport Fish Restoration	5,772,458	—	—	7
15.611	Wildlife Restoration and Basic Hunter Education and Safety	17,925,767	—	306,599	7, 9
Total Fish and Wildlife Cluster:		23,698,225	—	306,599	
15.608	Fish and Wildlife Management Assistance	2,274,749	—	—	7
15.615	Cooperative Endangered Species Conservation Fund	327,174	—	37,500	7
15.616	Clean Vessel Act	133,301	—	—	
15.631	Partners for Fish and Wildlife	36,045	—	—	
15.634	State Wildlife Grants	718,477	—	—	7
15.657	Endangered Species Recovery Implementation	39,231	—	—	
15.664	Fish and Wildlife Coordination and Assistance	7,540	—	—	
15.684	White-nose Syndrome National Response Implementation	40,000	—	—	7

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
15.817	National Geospatial Program: Building the National Map	1,480,619	—	—	
15.904	Historic Preservation Fund Grants-In-Aid	1,014,300	—	101,262	
15.916	Outdoor Recreation Acquisition, Development and Planning	1,378,413	—	1,378,413	6
15.929	Save America's Treasures	185,831	—	—	
Total U.S. Department of the Interior		\$ 93,956,505	\$ —	\$ 3,994,300	

U.S. Department of Justice

Direct Programs:

16.017	Sexual Assault Services Formula Program	604,051	—	587,740	
16.044	Forensics Training and Technical Assistance Program	27,451	—	—	
16.320	Services for Trafficking Victims	306,946	—	—	
16.540	Juvenile Justice and Delinquency Prevention	644,400	—	601,946	
16.543	Missing Children's Assistance	369,845	—	—	
16.550	State Justice Statistics Program for Statistical Analysis Centers	263,669	—	—	
16.554	National Criminal History Improvement Program (NCHIP)	1,574,836	—	—	
16.575	Crime Victim Assistance	18,767,065	—	17,346,030	
16.576	Crime Victim Compensation	664,000	—	—	
16.582	Crime Victim Assistance/Discretionary Grants	68,372	—	66,219	
16.585	Treatment Court Discretionary Grant Program	921,556	—	—	7
16.588	Violence Against Women Formula Grants	1,901,632	—	1,628,861	
16.593	Residential Substance Abuse Treatment for State Prisoners	381,230	—	—	
16.606	State Criminal Alien Assistance Program	258,348	—	—	
16.609	Project Safe Neighborhoods	178,346	—	124,040	
16.710	Public Safety Partnership and Community Policing Grants	416,807	—	—	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	2,669,332	—	2,025,245	
16.741	DNA Backlog Reduction Program	1,192,564	—	—	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	365,729	—	—	
16.746	Capital Case Litigation Initiative	80,289	—	—	
16.750	Support for Adam Walsh Act Implementation Grant Program	187,284	—	—	
16.754	Harold Rogers Prescription Drug Monitoring Program	815,779	—	—	
16.812	Second Chance Act Reentry Initiative	368,684	—	—	
16.820	Postconviction Testing of DNA Evidence	92,059	—	—	
16.833	National Sexual Assault Kit Initiative	951,897	—	—	
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program	2,970,143	—	984,815	
16.839	STOP School Violence	39,640	—	—	
16.922	Equitable Sharing Program	8,419,866	—	—	
16.U01	Other Federal Assistance (DEA)	2,436,509	—	—	15
16.U02	Other Federal Assistance (FBI)	45,429	—	—	15
16.U03	Other Federal Assistance (ATF)	28,556	—	—	15

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
16.U04	Other Federal Assistance (USMS)	7,636	—	—	15
16.U06	United States Postal Inspection Service (USPIS) Task Force	18,408	—	—	15
Total U.S. Department of Justice		\$ 48,038,358	\$ —	\$ 23,364,896	
U.S. Department of Labor					
Direct Programs:					
17.002	Labor Force Statistics	996,503	—	—	
17.005	Compensation and Working Conditions	138,249	—	—	
Employment Service Cluster:					
17.207	Employment Service/Wagner-Peyser Funded Activities	11,956,943	—	—	
17.801	Jobs for Veterans State Grants	2,695,415	—	—	
Total Employment Service Cluster:		14,652,358	—	—	
17.225	Unemployment Insurance	193,891,628	—	—	2, 4
17.225	COVID-19 Unemployment Insurance	16,511,382	—	—	2, 4, 14
17.235	Senior Community Service Employment Program	1,276,539	—	1,174,663	
17.245	Trade Adjustment Assistance	1,013,808	—	281,164	
WIOA Cluster:					
17.258	WIOA Adult Program	11,298,196	—	10,887,469	2
17.259	WIOA Youth Activities	12,221,406	—	10,551,936	2
17.278	WIOA Dislocated Worker Formula Grants	13,463,264	—	10,929,755	2
Total WIOA Cluster:		36,982,866	—	32,369,160	
17.271	Work Opportunity Tax Credit Program (WOTC)	316,329	—	—	
17.273	Temporary Labor Certification for Foreign Workers	699,956	—	—	
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	15,563,389	—	15,084,551	
17.285	Registered Apprenticeship	403,272	—	—	
17.503	Occupational Safety and Health State Program	3,428,199	—	—	
17.600	Mine Health and Safety Grants	357,679	—	—	
17.720	Disability Employment Policy Development	5,018,939	—	—	
Total U.S. Department of Labor		\$ 291,251,096	\$ —	\$ 48,909,538	
U.S. Department of Transportation					
Direct Programs:					
20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	2,856,377	—	—	
20.111	Aircraft Pilots Workforce Development Grant Program	497,880	—	—	
20.205	Highway Planning and Construction	1,036,996,810	—	25,159,385	2, 5
20.205	ARRA Highway Planning and Construction	343,626	—	—	2, 5, 14
20.205	COVID-19 Highway Planning and Construction	6,783,721	—	—	2, 5, 14
20.219	Recreational Trails Program	1,456,313	—	889,918	6
FMCSA Cluster:					
20.218	Motor Carrier Safety Assistance	5,312,660	—	148,531	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	1,894,847	—	7,869	
Total FMCSA Cluster:		7,207,507	—	156,400	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
20.231	Performance and Registration Information Systems Management	453,655	—	—	
20.232	Commercial Driver's License Program Implementation Grant	282,972	—	—	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	119,981	—	—	
Federal Transit Cluster:					
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	3,353,993	—	3,353,993	
Total Federal Transit Cluster:		3,353,993	—	3,353,993	
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	695,351	—	695,351	
20.509	Formula Grants for Rural Areas and Tribal Transit Program	21,665,939	—	20,217,058	
20.509	COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	6,541,502	—	6,541,502	14
Transit Services Programs Cluster:					
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	1,277,591	—	1,277,591	
20.513	COVID-19 Enhanced Mobility of Seniors and Individuals with Disabilities	23,067	—	23,067	14
Total Transit Services Programs Cluster:		1,300,658	—	1,300,658	
Highway Safety Cluster:					
20.600	State and Community Highway Safety	5,891,760	—	3,073,514	
20.616	National Priority Safety Programs	4,705,140	—	1,933,156	
Total Highway Safety Cluster:		10,596,900	—	5,006,670	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	292,455	—	—	
20.700	Pipeline Safety Program State Base Grant	654,709	—	—	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	130,318	—	—	
20.720	State Damage Prevention Program Grants	165,903	—	—	
20.721	PHMSA Pipeline Safety Program One Call Grant	42,582	—	—	
20.933	National Infrastructure Investments	2,940,400	—	1,137,381	
20.934	Nationally Significant Freight and Highway Projects	37,862,045	—	—	2
Total U.S. Department of Transportation		<u>\$ 1,143,241,597</u>	<u>\$ —</u>	<u>\$ 64,458,316</u>	
U.S. Department of Treasury					
Direct Programs:					
21.023	COVID-19 Emergency Rental Assistance Program	1,057,117	—	946,096	14
21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	162,957,869	—	108,991,962	2, 14
Total U.S. Department of Treasury		<u>\$ 164,014,986</u>	<u>\$ —</u>	<u>\$ 109,938,058</u>	
U.S. Appalachian Regional Commission					
Direct Programs:					
23.001	Appalachian Regional Development (See individual Appalachian Programs)	18,791	—	18,102	
23.002	Appalachian Area Development	2,524,573	—	2,161,584	
Total U.S. Appalachian Regional Commission		<u>\$ 2,543,364</u>	<u>\$ —</u>	<u>\$ 2,179,686</u>	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Equal Employment Opportunity Commission					
Direct Programs:					
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	59,777	—	—	
Total U.S. Equal Employment Opportunity Commission		\$ 59,777	\$ —	\$ —	
U.S. General Services Commission					
Direct Programs:					
38.006	State Appraiser Agency Support Grants	1,183	—	—	
39.003	Donation of Federal Surplus Personal Property	—	125,001	—	10
39.011	Election Reform Payments	422,435	—	—	12
Total U.S. General Services Commission		\$ 423,618	\$ 125,001	\$ —	
U.S. National Foundation for the Arts and the Humanities					
Direct Programs:					
45.025	Promotion of the Arts Partnership Agreements	1,930,470	—	831,166	
45.310	Grants to States	2,880,319	—	—	
45.310	COVID-19 Grants to States	16,716	—	—	14
45.312	National Leadership Grants	14,225	—	—	
Total U.S. National Foundation for the Arts and the Humanities		\$ 4,841,730	\$ —	\$ 831,166	
U. S. Small Business Administration					
Direct Programs:					
59.061	State Trade Expansion	305,024	—	—	
Total U. S. Small Business Administration		\$ 305,024	\$ —	\$ —	
U.S. Department of Veteran Affairs					
Direct Programs:					
64.005	Grants to States for Construction of State Home Facilities	18,398,318	—	—	
64.015	Veterans State Nursing Home Care	30,243,298	—	—	
64.101	Burial Expenses Allowance for Veterans	947,622	—	—	
64.203	Veterans Cemetery Grants Program	516,333	—	—	
Total U.S. Department of Veteran Affairs		\$ 50,105,571	\$ —	\$ —	
U.S. Environmental Protection Agency					
Direct Programs:					
66.032	State Indoor Radon Grants	321,098	—	161,747	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	610,744	126,687	—	10
66.040	Diesel Emissions Reduction Act (DERA) State Grants	523,457	—	436,994	
66.204	Multipurpose Grants to States and Tribes	2,924	—	—	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	181,893	—	12,028	

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COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	949,040	—	89,311	
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	48,957	—	—	
66.447	Sewer Overflow and Stormwater Reuse Municipal Grant Program	17,009	—	—	
66.454	Water Quality Management Planning	12,512	—	—	
66.458	Clean Water State Revolving Fund	621,083	—	—	
66.468	Drinking Water State Revolving Fund	9,607,543	—	—	
66.485	Support for the Gulf Hypoxia Action Plan	540,149	—	10,277	
66.605	Performance Partnership Grants	10,686,644	186,227	1,132,466	10
66.708	Pollution Prevention Grants Program	154,381	—	—	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	249,373	—	—	
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	553,909	—	—	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,234,475	—	—	
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	24,820	—	—	
66.817	State and Tribal Response Program Grants	509,764	—	—	
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	104,113	—	79,371	
Total U.S. Environmental Protection Agency		\$ 26,953,888	\$ 312,914	\$ 1,922,194	
U. S. Department of Energy					
Direct Programs:					
81.041	State Energy Program	1,588,674	—	484,717	
81.089	Fossil Energy Research and Development	4,587	—	—	
81.104	Environmental Remediation and Waste Processing and Disposal	894,600	—	—	
81.138	State Heating Oil and Propane Program	1,464	—	—	
Total U. S. Department of Energy		\$ 2,489,325	\$ —	\$ 484,717	
U.S. Department of Education					
Direct Programs:					
84.002	Adult Education - Basic Grants to States	11,590,403	—	10,613,340	
84.010	Title I Grants to Local Educational Agencies	302,969,398	—	292,894,928	2
84.011	Migrant Education State Grant Program	8,581,103	—	8,113,790	
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	1,565,126	—	1,020,955	
Special Education Cluster (IDEA):					
84.027	COVID-19 Special Education Grants to States	15,394,526	—	15,394,526	2, 14
84.027	Special Education Grants to States	195,436,088	—	191,644,140	2
84.173	COVID-19 Special Education Preschool Grants	2,552,110	—	2,552,110	2, 14
84.173	Special Education Preschool Grants	11,310,202	—	10,655,771	2
Total Special Education Cluster (IDEA):		224,692,926	—	220,246,547	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
84.048	Career and Technical Education -- Basic Grants to States	21,971,467	—	18,470,727	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	83,231,398	—	—	2
84.144	Migrant Education Coordination Program	58,608	—	—	
84.161	Rehabilitation Services Client Assistance Program	129,983	—	—	
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	705,278	—	—	
84.181	Special Education-Grants for Infants and Families	10,326,343	—	—	
84.181	COVID-19 Special Education-Grants for Infants and Families	78,158	—	—	14
84.184	School Safely National Activities	626,030	—	253,629	
84.196	Education for Homeless Children and Youth	1,871,397	—	1,705,179	
84.215	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	10,958	—	—	
84.240	Program of Protection and Advocacy of Individual Rights	166,539	—	—	
84.287	Twenty-First Century Community Learning Centers	25,209,362	—	24,657,510	
84.323	Special Education - State Personnel Development	84,685	—	83,672	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	398,494	—	394,816	
84.358	Rural Education	6,885,071	—	6,664,551	
84.365	English Language Acquisition State Grants	5,584,330	—	5,371,605	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	33,777,227	—	31,846,986	2
84.368	Competitive Grants for State Assessments	574,990	—	522,461	
84.369	Grants for State Assessments and Related Activities	7,491,141	—	—	
84.371	Comprehensive Literacy Development	6,209,487	—	6,048,354	
84.372	Statewide Longitudinal Data Systems	666,191	—	—	
84.421	Disability Innovation Fund (DIF)	252,593	—	—	
84.424	Student Support and Academic Enrichment Program	21,091,749	—	20,156,831	
84.425	COVID-19 Education Stabilization Fund	830,782,374	—	786,346,746	2, 14
84.U01	National Center for Education Statistics	166,426	—	—	15
Total U.S. Department of Education		<u>\$ 1,607,749,235</u>	<u>\$ —</u>	<u>\$ 1,435,412,627</u>	

U.S. National Archives and Records Administration

Direct Programs:

89.003	National Historical Publications and Records Grants	79,005	—	—	
Total U.S. National Archives and Records Administration		<u>\$ 79,005</u>	<u>\$ —</u>	<u>\$ —</u>	

U. S. Department of Health and Human Services

Direct Programs:

93.008	Medical Reserve Corps Small Grant Program	247,299	—	97,870	
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	68,861	—	68,861	
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	242,301	—	238,585	

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.042	COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	59,131	—	59,131	14
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	559,273	—	355,568	
93.043	COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	144,847	—	144,847	14
Aging Cluster:					
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	8,714,271	—	8,076,094	
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	2,659,707	—	2,535,956	14
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	10,884,176	—	10,558,939	
93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	5,811,913	—	5,810,713	14
93.053	Nutrition Services Incentive Program	1,616,721	—	1,616,721	
Total Aging Cluster:		29,686,788	—	28,598,423	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	317,725	—	177,946	
93.048	COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	63,422	—	—	14
93.052	National Family Caregiver Support, Title III, Part E	2,777,524	—	2,724,316	
93.052	COVID-19 National Family Caregiver Support, Title III, Part E	689,194	—	735,803	14
93.069	Public Health Emergency Preparedness	9,793,414	—	5,246,914	
93.070	Environmental Public Health and Emergency Response	1,373,944	—	—	
93.070	COVID-19 Environmental Public Health and Emergency Response	118,890	—	34,990	14
93.071	Medicare Enrollment Assistance Program	540,396	—	461,444	
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	24,360	—	18,472	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	628,186	—	378,886	
93.103	Food and Drug Administration Research	933,670	—	—	
93.103	COVID-19 Food and Drug Administration Research	15,799	—	—	14
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	1,994,142	—	351,062	
93.110	Maternal and Child Health Federal Consolidated Programs	366,192	—	249,171	
93.110	COVID-19 Maternal and Child Health Federal Consolidated Programs	249,662	—	—	14
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	666,196	—	—	
93.127	Emergency Medical Services for Children	210,281	—	—	
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	193,439	—	34,083	
93.136	Injury Prevention and Control Research and State and Community Based Programs	1,012,234	—	581,888	
93.138	Protection and Advocacy for Individuals with Mental Illness	490,654	—	—	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.150	Projects for Assistance in Transition from Homelessness (PATH)	504,866	—	501,196	
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	418,016	—	208,178	
93.217	Family Planning Services	5,429,089	—	3,179,388	
93.234	Traumatic Brain Injury State Demonstration Grant Program	83,067	—	—	
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	832,136	—	415,806	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	6,502,833	—	2,605,378	7
93.243	COVID-19 Substance Abuse and Mental Health Services Projects of Regional and National Significance	3,351,815	—	2,403,032	14
93.251	Universal Newborn Hearing and Screening	245,318	—	—	
93.268	Immunization Cooperative Agreements	4,668,071	79,557,611	136,632	2, 10
93.268	COVID-19 Immunization Cooperative Agreements	9,226,517	—	5,818,200	2, 14
93.270	Viral Hepatitis Prevention and Control	514,695	—	—	
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	35,607	—	—	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	4,114,475	—	44,471	2
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	66,543,309	—	19,773,278	2, 14
93.324	State Health Insurance Assistance Program	1,702,103	—	825,758	
93.324	COVID-19 State Health Insurance Assistance Program	63,422	—	—	14
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	108,404	—	—	
93.336	Behavioral Risk Factor Surveillance System	818,440	—	—	
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	202,279	—	35,984	
93.354	COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	10,418,544	—	1,761,481	14
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	117,961	—	—	
93.369	ACL Independent Living State Grants	589,827	—	538,895	
93.387	National and State Tobacco Control Program	1,689,493	—	—	
93.391	COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	20,215,309	—	16,441,135	14
93.426	The National Cardiovascular Health Program	1,738,778	—	—	
93.434	Every Student Succeeds Act/Preschool Development Grants	1,844,133	—	881,662	
93.435	The Innovative Cardiovascular Health Program	583,165	—	—	
93.439	State Physical Activity and Nutrition (SPAN)	930,873	—	—	
93.464	ACL Assistive Technology	460,871	—	—	
93.470	Alzheimer's Disease Program Initiative (ADPI)	247,629	—	74,843	
93.472	Title IV-E Prevention Program	20,717,528	—	9,750,472	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.495	COVID-19 Community Health Workers for Public Health Response and Resilient	3,284,353	—	—	14
93.497	COVID-19 Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	1,237,919	—	1,237,919	14
93.498	COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	2,046,900	—	—	14
93.504	Family-to-Family Health Information Centers	93,643	—	—	
93.556	MaryLee Allen Promoting Safe and Stable Families Program	3,890,928	—	2,177,796	
93.558	Temporary Assistance for Needy Families	224,091,761	—	23,058,017	2
93.558	COVID-19 Temporary Assistance for Needy Families	1,855,028	—	—	2, 14
93.563	Child Support Services	47,592,015	—	29,821,747	2
93.564	Child Support Services Research	209,049	—	—	7
93.568	Low-Income Home Energy Assistance	64,480,548	—	64,435,183	2
93.568	COVID-19 Low-Income Home Energy Assistance	2,245,470	—	2,194,823	2, 14
93.569	Community Services Block Grant	14,130,123	—	13,696,743	
93.570	Community Services Block Grant Discretionary Awards	75,260	—	19,334	
CCDF Cluster:					
93.575	Child Care and Development Block Grant	133,585,693	—	7,024,449	2
93.575	COVID-19 Child Care and Development Block Grant	271,117,252	—	2,062,984	2, 14
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	53,204,936	—	—	2
Total CCDF Cluster:		457,907,881	—	9,087,433	
93.586	State Court Improvement Program	449,194	—	—	
93.590	Community-Based Child Abuse Prevention Grants	2,635,192	—	1,804,780	
93.590	COVID-19 Community-Based Child Abuse Prevention Grants	837,167	—	768,290	14
93.597	Grants to States for Access and Visitation Programs	68,830	—	—	
93.599	Chafee Education and Training Vouchers Program (ETV)	575,818	—	—	
Head Start Cluster:					
93.600	Head Start	210,703	—	—	
Total Head Start Cluster:		210,703	—	—	
93.603	Adoption and Legal Guardianship Incentive Payments	587,196	—	463,496	
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	82,190	—	—	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,757,228	—	768,281	
93.643	Children's Justice Grants to States	172,882	—	89,391	
93.645	Stephanie Tubbs Jones Child Welfare Services Program	4,457,001	—	—	
93.658	Foster Care Title IV-E	43,444,488	—	3,119,315	2
93.658	COVID-19 Foster Care Title IV-E	550,164	—	—	2, 14
93.659	Adoption Assistance	89,813,301	—	—	2
93.659	COVID-19 Adoption Assistance	1,236,599	—	—	2, 14
93.665	COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	60,576	—	35,078	14
93.667	Social Services Block Grant	22,472,131	—	15,940	
93.669	Child Abuse and Neglect State Grants	659,276	—	263,441	
93.669	COVID-19 Child Abuse and Neglect State Grants	658,787	—	658,787	14

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	2,152,105	—	2,148,943	
93.671	COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	3,048,856	—	3,048,856	14
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	4,883,439	—	1,888,035	
93.686	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	1,948,512	—	636,027	
93.698	COVID-19 Elder Justice Act – Adult Protective Services	236,152	—	177,513	
93.747	COVID-19 Elder Abuse Prevention Interventions Program	921,060	—	543,329	14
93.767	Children's Health Insurance Program	398,063,238	—	—	2
Medicaid Cluster:					
93.775	State Medicaid Fraud Control Units	3,544,423	—	—	2
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	11,955,873	—	—	2
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	175	—	—	2, 14
93.778	Medical Assistance Program	14,057,833,600	—	—	2, 7
93.778	COVID-19 Medical Assistance Program	88,997,601	—	—	2, 14
93.778	ARRA Medical Assistance Program	3,455	—	—	2, 13
	Total Medicaid Cluster:	14,162,335,127	—	—	
93.788	Opioid STR	34,019,580	—	4,530,134	2
93.791	Money Follows the Person Rebalancing Demonstration	1,551,210	—	—	
93.800	Organized Approaches to Increase Colorectal Cancer Screening	765,189	—	—	
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	29,402	—	—	
93.870	Maternal, Infant and Early Childhood Homevisiting Grant Program	6,707,112	—	5,324,697	
93.870	COVID-19 Maternal, Infant and Early Childhood Homevisiting Grant Program	1,270,443	—	1,270,443	14
93.873	State Grants for Protection and Advocacy Services	46,940	—	—	
93.889	National Bioterrorism Hospital Preparedness Program	3,205,121	—	1,234,318	
93.889	COVID-19 National Bioterrorism Hospital Preparedness Program	49,541	—	49,541	14
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	2,730,677	—	582,704	
93.917	HIV Care Formula Grants	6,375,788	—	4,420,521	
93.940	HIV Prevention Activities Health Department Based	4,387,216	—	1,700,879	
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	1,145,303	—	—	
93.958	Block Grants for Community Mental Health Services	11,370,981	—	8,915,850	
93.958	COVID-19 Block Grants for Community Mental Health Services	8,073,287	—	6,877,158	14
93.959	Block Grants for Prevention and Treatment of Substance Abuse	20,865,052	—	18,155,813	2
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	14,330,419	—	7,597,352	2, 14
93.967	COVID-19 Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public	2,746,449	—	71,798	14
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	568,310	462,330	—	10

See accompanying Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.977	COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,659,925	—	—	14
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	370,367	—	220,234	
93.982	Mental Health Disaster Assistance and Emergency Mental Health	540,199	—	540,040	
93.988	Cooperative Agreements for Diabetes Control Programs	802,994	—	—	
93.991	Preventive Health and Health Services Block Grant	2,163,233	—	97,501	
93.994	Maternal and Child Health Services Block Grant to the States	12,312,906	—	559,895	
93.997	Assisted Outpatient Treatment	1,048,757	—	919,343	
93.U01	Other Federal Assistance	14,596	—	—	15
93.U02	Medicare Nursing Home Care	918,209	—	—	15
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	630,131	—	—	15
Total U. S. Department of Health and Human Services		\$15,926,543,824	\$ 80,019,941	\$ 331,180,767	
U.S. Corporation for National and Community Service					
Direct Programs:					
94.003	AmeriCorps State Commissions Support Grant	291,618	—	—	
94.006	AmeriCorps State and National 94.006	8,358,303	—	8,007,341	
94.006	COVID-19 AmeriCorps State and National 94.006	2,633,371	—	2,482,745	14
94.008	AmeriCorps Commission Investment Fund 94.008	167,438	—	—	
94.013	AmeriCorps Volunteers In Service to America 94.013		58,172	—	10
94.013	COVID-19 AmeriCorps Volunteers In Service to America 94.013	55,000		—	
94.021	AmeriCorps Volunteer Generation Fund 94.021	131,326	—	28,497	
Total U.S. Corporation for National and Community Service		\$ 11,637,056	\$ 58,172	\$ 10,518,583	
U.S. Office of National Drug Control Policy					
Direct Programs:					
95.001	High Intensity Drug Trafficking Areas Program	1,292,291	—	—	
Total U.S. Office of National Drug Control Policy		\$ 1,292,291	\$ —	\$ —	
U.S. Social Security Administration					
Direct Programs:					
Disability Insurance /SSI Cluster:					
96.001	Social Security Disability Insurance	66,823,464	—	—	2
Total Disability Insurance /SSI Cluster:		66,823,464	—	—	
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	676,795	—	—	
Total U.S. Social Security Administration		\$ 67,500,259	\$ —	\$ —	
U.S. Department of Homeland Security					
Direct Programs:					
97.008	Non-Profit Security Program	220,805	—	209,660	
97.012	Boating Safety Financial Assistance	1,595,417	—	—	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	494,177	—	—	
97.029	Flood Mitigation Assistance	2,238,368	—	2,238,368	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	348,622,937	—	179,632,506	2
97.039	Hazard Mitigation Grant	4,632,163	—	4,592,525	
97.040	Chemical Stockpile Emergency Preparedness Program	24,823,111	—	19,304,983	
97.041	National Dam Safety Program	182,745	—	—	
97.042	Emergency Management Performance Grants	6,318,836	—	3,114,824	
97.045	Cooperating Technical Partners	3,780,772	—	—	
97.047	BRIC: Building Resilient Infrastructure and Communities	798,117	—	798,117	
97.048	Federal Disaster Assistance to Individuals and Households in Presidential Declared Disaster Areas	1,505,778	—	1,440,317	
97.056	Port Security Grant Program	44,943	—	—	
97.067	Homeland Security Grant Program	4,564,973	—	3,046,788	
97.082	Earthquake State Assistance	37,884	—	34,208	
97.088	Disaster Assistance Projects	1,363,573	—	—	
97.137	State and Local Cybersecurity Grant Program	1,026,148	—	326,561	
97.U01	Other Federal Assistance (HSI)	17,992	—	—	15
Total U.S. Department of Homeland Security		\$ 402,268,739	\$ —	\$ 214,738,857	
Total All State Agencies		\$20,758,477,226	\$ 1,434,393,476	\$2,939,643,462	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**NOTES TO THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 1 - Basis of Presentation and Significant Accounting Policies

Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule includes the federal award activity of the Commonwealth, except those programs administered by state universities and other discretely presented component units, for the year ended June 30, 2024. Because the Schedule presents only a selected portion of the operations of the Commonwealth, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Commonwealth.

Significant Accounting Policies - Expenditures reported on the Schedule are presented on the cash basis of accounting as modified by the application of Kentucky Revised Statute (KRS) 45.229.

KRS 45.229 provides that the Finance and Administration Cabinet may, “for a period of thirty (30) days after the close of any fiscal year, draw warrants against the available balances of appropriations made for that fiscal year, for the payment of expenditures incurred during that year or in fulfillment of contracts properly made during the year, but for no other purpose.” However, there is an exception to the application of KRS 45.229 in that regular payroll expenses incurred during the final pay period of the fiscal year are charged to the next year.

All federal award expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Commonwealth has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

The basic financial statements of the Commonwealth are presented on the modified accrual basis of accounting for the governmental fund financial statements and the accrual basis of accounting for the government-wide, proprietary, and fiduciary fund financial statements.

Noncash assistance programs are not reported in the basic financial statements of the Commonwealth for FY 2024. The noncash expenditures presented on the Schedule represent the noncash assistance expended using the method or basis of valuation described in Note 10.

Clusters of programs are indicated on the Schedule by light gray shading.

Programs that do not have an Assistance Listing Number (ALN) are identified using the two-digit federal identifier prefix, the letter “U” for Unknown, and a preassigned two-digit number. Additional identifying factors used by the Commonwealth are described in Note 15.

Inter-Agency Activity - Certain transactions relating to federal financial assistance may appear in the records of more than one (1) state agency. To avoid the overstatement of federal expenditures, the following policies were adopted for the presentation of the schedule:

(a) Federal funds may be received by a state agency and passed through to another state agency where the moneys are expended. Except for pass-through to state universities and discretely presented component units, as discussed below, this inter-agency transfer activity is reported by the agency expending the moneys.

State agencies that pass federal funds to state universities and discretely presented component units report those amounts as expenditures.

(b) Federal funds received by a state agency and used to purchase goods or services from another state agency are reported in the schedule as expenditures by the purchasing agency only.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 2 - Type A Programs

Type A programs for the Commonwealth mean any program for which total expenditures of federal awards exceeded \$33,289,306 for FY 2024. The Commonwealth had the following programs (cash and noncash) that met the Type A program definition for FY 2024, some of which were administered by more than one (1) state agency. Certain component units and agencies audited by public accounting firms had lower dollar thresholds. The Commonwealth identified clusters among the Type A programs by gray shading. These Type A programs and clusters were:

ALN	PROGRAM TITLE	EXPENDITURES
10.542	COVID-19 Pandemic EBT Food Benefits	73,358,200
SNAP CLUSTER		
10.551	Supplemental Nutrition Assistance Program	1,201,670,442
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	116,295,973
10.561	COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	4,989,729
CHILD NUTRITION CLUSTER		
10.553	School Breakfast Program	123,307,274
10.555	National School Lunch Program	326,270,781
10.555	COVID-19 National School Lunch Program	19,911,268
10.556	Special Milk Program for Children	17,311
10.559	Summer Food Service Program for Children	22,415,191
10.582	Fresh Fruit and Vegetable Program	4,118,852
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	132,539,136
10.557	COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	127,818
10.558	Child and Adult Care Food Program	57,955,468
FOOD DISTRIBUTION CLUSTER		
10.565	Commodity Supplemental Food Program	16,341,755
10.568	Emergency Food Assistance Program (Administrative Costs)	3,394,587
10.569	Emergency Food Assistance Program (Food Commodities)	37,119,559
10.646	Summer Electronic Benefit Transfer Program for Children	20,647,221
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	38,382,579
15.252	Abandoned Mine Land Reclamation (AMLR)	41,357,880
17.225	Unemployment Insurance	193,891,628
17.225	COVID-19 Unemployment Insurance	16,511,382
WIOA CLUSTER		
17.258	WIOA Adult Program	11,298,196
17.259	WIOA Youth Activities	12,221,406
17.278	WIOA Dislocated Worker Formula Grants	13,463,264
20.205	Highway Planning and Construction	1,036,996,810

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 2 - Type A Programs (Continued)

ALN	PROGRAM TITLE	EXPENDITURES
20.205	ARRA Highway Planning and Construction	343,626
20.205	COVID-19 Highway Planning and Construction	6,783,721
20.934	Nationally Significant Freight and Highway Projects	37,862,045
21.027	COVID-19 Coronavirus State And Local Fiscal Recovery Funds	162,957,869
84.010	Title I Grants to Local Educational Agencies	302,969,398
SPECIAL EDUCATION CLUSTER (IDEA)		
84.027	Special Education Grants to States	195,436,088
84.027	COVID-19 Special Education Grants to States	15,394,526
84.173	Special Education Preschool Grants	11,310,202
84.173	COVID-19 Special Education Preschool Grants	2,552,110
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	83,231,398
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	33,777,227
84.425	COVID-19 Education Stabilization Fund	830,782,374
93.268	Immunization Cooperative Agreements	84,225,682
93.268	COVID-19 Immunization Cooperative Agreements	9,226,517
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	4,114,475
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	66,543,309
93.558	Temporary Assistance for Needy Families	224,091,761
93.558	COVID-19 Temporary Assistance for Needy Families	1,855,028
93.563	Child Support Enforcement	47,592,015
93.568	Low-Income Home Energy Assistance	64,480,548
93.568	COVID-19 Low-Income Home Energy Assistance	2,245,470
CCDF CLUSTER		
93.575	Child Care and Development Block Grant	133,585,693
93.575	COVID-19 Child Care and Development Block Grant	271,117,252
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	53,204,936
93.658	Foster Care Title IV-E	43,444,488
93.658	COVID-19 Foster Care Title IV-E	550,164
93.659	Adoption Assistance	89,813,301
93.659	COVID-19 Adoption Assistance	1,236,599
93.767	Children's Health Insurance Program	398,063,238
MEDICAID CLUSTER		
93.775	State Medicaid Fraud Control Units	3,544,423
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	11,955,873
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	175
93.778	Medical Assistance Program	14,057,833,600
97.778	ARRA Medical Assistance Program	3,445
93.778	COVID-19 Medical Assistance Program	88,997,601
93.788	Opioid STR	34,019,580
93.959	Block Grants for Prevention and Treatment of Substance Abuse	20,865,052
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	14,330,419

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 2 - Type A Programs (Continued)

ALN	PROGRAM TITLE	EXPENDITURES
DISABILITY INSURANCE /SSI CLUSTER		
96.001	Social Security Disability Insurance	66,823,464
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	348,622,937
Total Type A Programs		\$ 21,350,391,339

Note 3 - Federally Assisted Loan Program (ALN 10.U01)

The Kentucky Rural Rehabilitation Student Loan Program was initially awarded \$672,629 in 1970 by the U.S. Farmers Home Administration. Since 1970, the program has operated on interest from student loans outstanding and on income from investments administered by the Office of Financial Management. The Department of Agriculture is no longer in the business of making student loans and reassigned all loans in payment compliance to the Kentucky Higher Education Assistance Authority (KHEAA). The Department of Agriculture retained only those loans that had a delinquent payment history. This program is currently in phase-out status, with authorization from the U.S. Department of Agriculture (USDA) to eliminate the principal through issuance of specific grants and scholarships.

All outstanding loans have been classified as contingent uncollectible liabilities; however, if loan payments are received, they are directly deposited into the principal account. As of June 30, 2024 outstanding student loans totaled \$64,466. There were no new grants or scholarships authorized by the USDA in FY 2024.

Note 4 - Unemployment Insurance (ALN 17.225)

The expenditures presented in the SEFA for Unemployment Insurance (ALN 17.225) are further identified as Benefits or Administrative Costs in the table below:

ALN	Program Title	Benefits	Administrative Costs	Total Expenditures
17.225	Unemployment Insurance	\$ 158,502,065	\$ 35,389,563	\$ 193,891,628
17.225	COVID-19 Unemployment Insurance	5,417,818	11,093,564	16,511,382
Total Unemployment Expenditures		\$ 163,919,883	\$ 46,483,127	\$ 210,403,010

Note 5 - Highway Planning and Construction (ALN 20.205)

The information reported for the Highway Planning and Construction program represents the activity of all open projects during FY 2024. These projects were funded from several appropriations. Appropriations refer to a federal, statutorily prescribed division or assignment of funds. The expenditures reflected on the schedule include expenditures for advance construction projects, which are not yet under agreements with the Federal Highway Administration. Expenditures for the Highway Planning and Construction Program were shown, net of any refunds, resulting from a reimbursement of prior or current year expenditures. Refunds totaled \$651,246 for FY 2024.

Note 6 - Outdoor Recreation Acquisition, Development and Planning (ALN 15.916) and Recreational Trails Program (ALN 20.219)

Administrative costs are shown as expended when received from the federal government. These costs are recovered through a negotiated, fixed indirect cost rate. Any over or under recovery will be recouped in the future.

Note 7 - Research and Development Expenditures

Title 2 U.S. Code of Federal Regulations Part 200.87 states, "Research and development (R&D) means all research activities, both basic and applied, and all development activities that are performed by a non-federal entity." The expenditures presented in the SEFA include R&D expenditures.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 7 - Research and Development Expenditures (Continued)

The R&D portions of the expenditures for each program are listed below:

ALN	Program Title	State Agency	Expenditures
15.069	Zoonotic Disease Initiative	F&W	\$ 133,109
15.605	Sport Fish Restoration	F&W	606,100
15.608	Fish and Wildlife Management Assistance	F&W	2,209,019
15.611	Wildlife Restoration and Basic Hunter Education and Safety	F&W	1,815,464
15.615	Cooperative Endangered Species Conservation Fund	F&W	293,179
15.634	State Wildlife Grants	F&W	702,342
15.684	White-nose Syndrome National Response Implementation	F&W	40,000
16.585	Treatment Court Discretionary Grant Program	AOC	106,077
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	AOC	242,202
93.564	Child Support Services Research	CHFS	204,883
93.778	Medical Assistance Program	CHFS	1,205,146
Total Research and Development Expenditures			\$ 7,557,521

Note 8 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (ALN 14.228)

The Commonwealth matches the federal portion of administration dollar for dollar. Cash expenditures include the federal portion of administration.

Note 9 - Wildlife Restoration and Basic Hunter Education (ALN 15.611)

The Department of Fish and Wildlife Resources leases properties from the U.S. Army Corp of Engineers for Condition Three and Condition Five Projects. These projects stipulate that the properties leased be managed for wildlife purposes and may produce income. The leases for wildlife management rights on these properties are non-monetary. The Department of Fish and Wildlife Resources currently leases the following properties:

Barren River	Birdsville Island
Green River	Lake Cumberland
Dewey Lake	Paintsville Lake
Fishtrap Lake	Taylorsville Lake
Barlow Bottoms-Olmstead	Sloughs-Grassy Pond

Any expenditure in excess of revenue from each property listed above will be eligible for reimbursement under the Wildlife Restoration and Basic Hunter Education grant (ALN 15.611) from the U.S. Department of the Interior. The properties listed above are not reimbursed with federal funds if the grant has already been expended to manage other wildlife properties.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 10 - Noncash Expenditure Programs

The Commonwealth's noncash programs and a description of the method/basis of valuation for FY 2024 are as follows:

ALN	Program Title	(Method/Basis of Valuation)	Amount
10.542	COVID-19 Pandemic EBT Food Benefits	EBT Issuance	\$ 73,358,200
10.551	Supplemental Nutrition Assistance Program	EBT Issuance	1,201,670,442
10.555	National School Lunch Program	Commodities Issued for 2023 per WBSCM Report	28,316,189
10.565	Commodity Supplemental Food Program	Commodities Issued for 2023 per WBSCM Report	13,168,996
10.569	Emergency Food Assistance Program (Food Commodities)	Commodities Issued for 2023 per WBSCM Report	37,116,609
10.652	Forestry Research	Determined by Federal Government	247,012
39.003	Donation of Federal Surplus Personal Property	Valued by Federal Government Donor	125,001
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	EPA contracts with Eastern Research Group for sample analysis	126,687
66.605	Performance Partnership Grants	In-kind services valued by the donor, the U.S. Environmental Protection Agency	186,227
93.268	Immunization Cooperative Agreements	Program Staff	79,557,611
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	CDC Report	462,330
94.013	AmeriCorps Volunteers In Service to America 94.013	Actual Payments reported by federal AmeriCorps agency	58,172
Total Noncash Expenditures			\$ 1,434,393,476

Note 11 - Activity Occurring in Programs with Inventoriable Items

In prior years, Kentucky Department of Agriculture operated a warehouse of inventoriable items for the Commodity Supplemental Food Program (ALN 10.565). The Commonwealth no longer maintains warehouse space or stores non-cash food commodity items as those items are shipped to food banks directly from food commodity distributors.

Note 12 - Election Reform Payments (ALN 39.011)

Interest earned must be used for additional program expenditures.

Note 13 - Pertaining to American Recovery and Reinvestment Act (ARRA)

To identify ARRA funds on the Schedule of Expenditures of Federal Awards, the prefix ARRA will precede the Program Title on the Grantor Schedule.

Note 14 - Pertaining to Novel Coronavirus (COVID-19) Pandemic Relief

To identify COVID-19 funds on the Schedule of Expenditures of Federal Awards, the prefix COVID-19 will precede the Program Title on the Grantor Schedule.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024**

Note 14 - Pertaining to Novel Coronavirus (COVID-19) Pandemic Relief (Continued)

The following list identifies the various federal acts the Commonwealth received COVID-19 funding from:

ARPA: American Rescue Plan Act

CARES: Coronavirus Aid, Relief, and Economic Security Act

CPRSA: Coronavirus Preparedness and Response Supplemental Appropriations Act

CRRSA: Coronavirus Response Relief Supplemental Appropriations Act

FFCRA: Families First Coronavirus Response Act

PPP: Paycheck Protection Program and Health Care Enhancement Act

Note 15 - Unknown Assistance Listing Number (ALN)

When a Federal program has been awarded to the Commonwealth with an unknown ALN number, the items discussed in Note 1 - *Significant Accounting Policies* are used to prepare the Schedule. The Commonwealth also uses other identifiers such as the major program, program, and function codes as established through grant accounting. Expenditures made during FY 2024 that were associated with unknown ALN numbers are listed below:

ALN	Program Title	Agency	Award Identifier	Expenditures
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	EEC	ACWPRG-04-BBB0	1,691,280
16.U01	Drug Enforcement Administration	KSP	MULTIPLE	2,436,509
16.U02	Federal Bureau of Investigation	KSP	MULTIPLE	45,429
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	KSP	MOA# 19-LOU-168-AFF MOA# 20-LOU-168-AFF	28,556
16.U04	District Fugitive Task Force	KSP	MOU	7,636
16.U06	United States Postal Inspection Service (USPIS) Task Force	KSP	MOU	18,408
84.U01	National Center for Education Statistics	EDU	91990020C0043	166,426
93.U01	Other Federal Assistance	KSP	2019-CIO-715-0457 2020-CIO-715-0457	14,596
93.U02	Medicare Nursing Home Care	VA	KY-074-1324-DA00- R604	918,209
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	PPC	FDAPRG-FDA00-19-BB00/ BG00	630,131
97.U01	Other Federal Assistance	KSP	Other Federal Assistance	17,992
Total Unknown ALN Expenditures				\$ 5,975,172