

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: November 19, 2024
FILING REF.: The
preceding agreement
was dated: 07/11/23

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, 2020 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

STATE/LOCALITY: Commonwealth of Kentucky

AGREEMENT DATE: November 19, 2024

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)


(SIGNATURE)

L. Joe McDaniel
(NAME)

Controller, Commonwealth of Kentucky
(TITLE)

11/25/2024
(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: 2024.11.21 10:02:54 -06'00'

(SIGNATURE)

Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

November 19, 2024
(DATE)

HHS Representative Stanley Huynh

Telephone (415) 437-7820

KENTUCKY STATEWIDE COST ALLOCATION
FISCAL YEAR 2020
Exhibit A

(Amounts Rounded to the Nearest Dollar)

	Social Security	Statewide Accounting	Customer Resource Center	Procurement Services	Personnel	Treasurer	Auditor	Gov Off for Policy & Mgmt	Retention	Surplus Properties	Pass-Thru Section II	Total Fixed Cost
	D1	D2	D3	D4	D5	D7	D8	D9	D10	D11	(from B)	2020
Leg Research	2,865	800	1,747	4,423	(31,857)	2,632	-	17,266	163,001	(887)	(1,952)	158,037
Judicial	16,704	22,206	44,499	-	(257,183)	16,706	-	105,174	966,273	-	24,376	938,755
UPS	7,669	6,233	11,835	4,033	(82,541)	47,222	-	47,222	435,759	(895)	12,445	448,072
Agriculture	1,573	2,637	5,530	(376)	(15,777)	2,085	953	8,624	89,100	(495)	4,341	98,195
Attorney General	1,285	2,870	6,184	(1,839)	(15,356)	1,825	-	8,136	73,352	(39)	(821)	75,597
Election Finance	92	92	175	207	(850)	95	-	550	5,202	(30)	85	5,717
Governor's Office	339	7,948	11,366	(3,203)	(4,111)	650	-	1,954	19,377	(69)	546	34,798
Veterans Affairs	6,083	6,294	12,190	(64,791)	(53,705)	5,441	2,576	35,616	343,020	(4,761)	2,999	290,662
Military Affairs	670	29,435	57,448	118,599	(11,046)	2,218	-	3,091	38,942	(18,869)	10,097	230,584
Local Development	317	567	1,449	1,804	(3,478)	1,265	-	1,646	18,012	(239)	563	21,906
Secretary of State	211	343	717	653	(2,121)	456	-	1,232	11,943	(125)	2,708	16,017
Board of Elections	(93)	322	627	1,282	(1,097)	41	-	(502)	(4,833)	(242)	2,470	(2,025)
Transportation	28,441	252,311	452,243	1,677,288	(342,338)	29,227	40,378	174,158	1,624,033	(283,392)	169,722	3,822,071
Economic Development	430	508	1,124	(606)	(5,100)	479	-	2,634	24,551	(13)	1,191	25,198
Finance-KHEAA	118	1,844	3,725	(1,003)	(2,795)	495	11,614	10,771	7,045	(126)	(178)	9,769
Finance-COT	1,953	5,483	12,150	(19,532)	(33,973)	2,237	-	32,308	113,856	(958)	(178)	103,402
Finance-Revenue	5,411	8,399	17,293	(1,166)	(66,931)	220,768	4,473	32,308	309,378	(34)	14,061	543,962
Dept of Fish & Wildlife Resources	194	14,844	29,611	264,406	(38,435)	3,566	10,194	22,452	215,018	(29,779)	5,041	500,711
Education Professional Standards Bd	194	776	1,634	(78)	(2,189)	503	-	1,087	11,058	(28)	1,176	14,134
Council on Post Secondary Educ	(496)	582	1,687	(1,727)	(5,832)	(129)	406	(2,795)	(25,683)	(367)	483	(33,881)
Education: Office of the Secretary	493	1,616	2,744	71	(5,258)	592	-	3,036	28,009	(16)	581	31,868
Workforce Investment	3,577	23,071	58,336	724	(73,412)	69,414	30,107	19,731	211,000	(905)	7,835	349,477
Dept of Education	8,664	26,039	51,200	5,625	(88,370)	12,706	97,546	52,651	491,196	(1,660)	(987)	654,611
KET	908	937	2,055	2,085	(9,077)	861	-	5,335	51,417	(424)	358	54,454
Libraries & Archives	346	982	1,951	(40)	(6,402)	450	-	2,001	20,278	(10)	(59)	19,498
Nature Preserves Commission	(93)	717	1,208	30	(1,091)	(2)	-	(523)	(4,806)	(25)	94	(4,489)
GAPS	(365)	(72)	147	(538)	(4,297)	(246)	3,415	(1,970)	(18,927)	(20)	174	(22,700)
Energy and Environment Cabinet	10,078	19,910	38,358	10,284	(108,231)	8,849	-	58,031	572,538	(3,750)	(2,402)	603,666
Public Protection Cabinet	4,042	2,455	8,689	10,913	(46,140)	4,837	-	24,372	230,258	(2,528)	4,602	241,500
Labor Cabinet	2,431	6,719	11,185	(2,294)	(22,930)	17,550	-	14,161	137,415	(49)	3,922	168,110
CHFS-KHBE	(100)	(1,085)	(371)	(7,336)	(2,174)	(292)	-	(201)	(4,957)	(157)	(288)	(16,961)
Health & Family Svcs-Secretary	2,285	16,649	32,926	3,140	(22,357)	13,470	137,288	13,339	129,355	(515)	21,605	347,187
Gov Off Of Wellness and Phy. Act.	-	(1)	1	-	(17,851)	1,241	-	10,405	96,629	(8)	449	114,923
CHFS: Office of Inspector General	1,703	7,980	14,765	(390)	(10,936)	2,776	-	7,148	61,300	(14)	(465)	83,992
Dept for Aging and Indept Living	1,082	8,270	15,501	(671)	(35,525)	549,401	-	16,129	140,588	(775)	(2,086)	705,617
Dept for Income Support	2,438	12,605	23,340	(498)	(30,507)	4,506	1,941	15,505	145,908	(2,557)	16,891	187,162
Dept of Public Health	2,556	9,675	20,562	2,683	(67,141)	3,333	-	13,576	163,538	(8,795)	(3,384)	(199,451)
Dept for MH Dev. Disab. & Addic Svcs	2,730	7,156	21,584	(332,050)	(1,080)	67	-	659	5,302	(120)	569	8,298
Dept for Fam. Res. Ctrs. & Vol. Svcs	93	809	1,522	477	(1,080)	67	-	-	-	-	-	-
CHFS: Office of the Ombudsman	-	2	3	-	-	-	-	-	-	-	-	5
Dept for Community Based Svcs	32,431	50,883	96,389	89,118	(324,314)	53,034	264	195,726	1,837,174	(10,867)	(20,187)	1,999,651
Dept for Medicaid Svcs	964	8,769	20,894	(3,782)	(13,771)	820	-	6,941	55,538	(543)	2,102	77,932
Dept for Medicaid Svcs: Benefits	-	1,254	7,725	-	-	31,446	-	-	-	-	-	40,424
Children With Special Care Needs	-	-	-	-	(503)	35	-	269	2,812	(1,111)	(1,111)	(1,111)
Office of Health Policy	50	1,440	2,689	15,357	(5,865)	744	325	3,959	37,204	(2,902)	854	54,464
Justice - Office of the Sec	660	5,950	11,461	52	(38,258)	3,724	-	22,685	202,117	(25)	7,347	218,610
Public Advocacy	12,116	19,473	38,671	6,881	(133,494)	12,211	-	74,051	689,146	(1,381)	(2,533)	715,139
State Police	6,989	5,249	16,282	3,364	(93,700)	6,117	-	42,126	401,224	(979)	(4,196)	382,477
Juvenile Justice	1,095	3,822	7,469	51,470	(10,445)	1,797	-	6,538	61,943	(6,393)	4,303	121,601
Criminal Justice Training	25,611	22,416	46,024	128,045	(278,605)	23,392	-	149,017	1,455,835	(29,544)	173,501	1,715,693
Corrections	11,219	79,567	158,245	140,133	(133,951)	125,912	84,823	66,241	640,405	(24,602)	27,848	1,175,841
Others, including Boards	215,119	707,742	1,384,790	2,101,208	(2,562,398)	1,245,623	426,302	1,292,209	12,277,834	(440,915)	484,158	17,131,673