

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: December 5, 2024
FILING REF.: The
preceding agreement
was dated: 11/19/24

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, 2021 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: December 5, 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

BY THE COGNIZANT AGENCY

Commonwealth of Kentucky
(STATE/LOCALITY)

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

(SIGNATURE)

(SIGNATURE)

(NAME)

Arif Karim
(NAME)

(TITLE)

Director, Cost Allocation Services
(TITLE)

(DATE)

December 5, 2024
(DATE)

HHS Representative Stanley Huynh
Telephone (415) 437-7820

KENTUCKY STATEWIDE COST ALLOCATION
FISCAL YEAR 2021
Exhibit A

(Amounts Rounded to the Nearest Dollar)

	Social Security D1	Statewide Accounting D2	Customer Resource Center D3	Procurement Services D4	Personnel D5	Deferred Comp. D6	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 2021
Leg Research	3,750	1,154	528	5,367	(10,511)	-	2,810	-	18,551	187,147	(534)	(692)	207,570
Judicial	31,147	31,072	18,403	(66)	(92,390)	-	22,468	1,875	154,054	1,553,674	(9)	24,644	1,744,873
UPS	10,142	8,517	5,594	1,789	(28,378)	-	6,699	-	50,167	506,105	(1,059)	9,824	569,402
Agriculture	2,062	3,932	2,202	(2,343)	(4,497)	-	2,183	796	10,201	103,030	(771)	1,670	118,466
Attorney General	1,666	4,762	2,803	(3,492)	(6,199)	-	2,119	-	8,237	82,958	(503)	514	92,866
Election Finance	110	136	103	(15)	(351)	-	95	-	542	5,461	(22)	10	6,069
Governor's Office	460	13,812	16,721	718	(1,839)	-	620	-	2,276	22,914	(241)	1,036	56,478
Veterans Affairs	7,769	8,777	5,420	(50,975)	(14,629)	-	5,666	-	38,443	388,484	(9,839)	2,317	381,434
Military Affairs	897	37,611	22,356	47,310	(5,389)	-	1,944	6,369	4,431	44,436	(11,922)	3,537	151,580
Local Development	376	1,018	436	290	(1,497)	-	1,315	-	1,858	18,704	(77)	1,171	23,594
Secretary of State	229	446	215	(85)	(959)	-	223	-	1,134	11,412	(71)	863	13,408
Board of Elections	132	662	563	(727)	(384)	-	253	-	653	6,585	(142)	4,712	12,307
Transportation	35,530	338,445	256,802	1,227,153	(143,146)	-	30,522	25,189	175,653	1,768,001	(210,032)	304,172	3,808,289
Economic Development	653	858	499	(579)	(1,299)	-	583	-	3,232	32,658	(82)	4,267	40,791
Finance-KHEAA	124	2,742	1,630	(763)	(1,746)	-	444	-	610	6,029	(108)	(54)	8,910
Finance-COT	2,401	8,631	4,702	(2,665)	(17,186)	-	2,488	1,424	11,854	118,616	(523)	(504)	129,237
Finance-Revenue	6,681	6,003	(1,964)	6	(28,627)	-	212,783	256	33,027	332,272	(126)	1,119	561,429
Dept of Fish & Wildlife Resources	4,684	16,650	6,400	1,971	(14,765)	-	3,056	6,672	23,168	233,569	(13,450)	3,006	270,963
Education Professional Standards Bd	(138)	(883)	(1,988)	(442)	(2,793)	-	(462)	-	(690)	(7,256)	(72)	(1)	(14,725)
Council on Post Secondary Educ	470	313	(969)	(4,711)	(2,984)	-	278	18,701	2,323	23,281	(704)	1,173	37,170
Education: Office of the Secretary	652	1,826	1,542	(13)	(1,473)	-	724	-	3,228	32,595	(2)	122	39,202
Workforce Investment	5,263	58,797	43,009	(3,917)	(35,737)	-	68,775	18,545	25,988	260,224	(905)	12,799	452,841
Dept of Education	9,625	33,508	18,612	2,629	(35,659)	-	10,992	60,200	47,591	479,307	(1,194)	1,632	627,242
KET	922	1,313	551	(6,029)	(3,992)	-	700	-	4,559	45,859	(978)	247	43,150
Libraries & Archives	298	1,442	860	(620)	(4,368)	-	437	-	1,469	14,487	(107)	123	14,021
Nature Preserves Commission	(100)	(183)	(563)	50	(1,525)	-	(100)	-	(500)	(5,215)	(12)	-	(8,148)
GAPS	(385)	(382)	(892)	(526)	(5,855)	-	(316)	2,542	(1,921)	(20,025)	(74)	-	(27,835)
Energy and Environment Cabinet	13,558	20,579	7,314	8,539	(27,827)	-	9,615	-	67,088	677,747	(4,255)	53	772,411
Public Protection Cabinet	5,139	3,852	(2,737)	(9,361)	(18,035)	-	4,401	-	25,414	256,044	(1,322)	4,461	267,856
Labor Cabinet	2,867	7,315	6,355	2,935	(5,812)	-	16,478	-	14,185	143,310	(760)	1,288	188,160
CHFS-KHBE	55	(1,046)	(2,274)	(2,524)	(1,291)	-	(149)	-	268	2,598	(356)	-	(4,721)
Health & Family Svcs-Secretary	3,122	34,570	28,559	2,780	(6,162)	-	15,158	87,240	15,449	156,097	(390)	41,286	377,710
Gov. Off. Of Wellness and Phy. Act.	-	(1)	(1)	-	-	-	-	-	-	-	-	-	(2)
CHFS: Office of Inspector General	1,953	8,927	5,068	(1,420)	(6,379)	-	1,115	-	9,657	97,341	(318)	23	115,967
Dept for Aging and Indept. Living	1,661	10,996	6,970	(55)	(2,277)	-	2,380	-	8,219	83,136	(27)	(410)	110,593
Dept. for Income Support	2,936	11,895	4,851	(3,795)	(18,886)	-	568,823	9,483	14,502	145,315	(731)	(1,445)	732,949
Dept of Public Health	3,332	15,501	9,033	(11,732)	(11,872)	-	4,510	1,823	16,478	165,995	(2,889)	6,239	196,419
Dept. for MH Dev. Disab. & Addic. Svcs.	2,547	11,107	(1,186)	(21,721)	(45,831)	-	2,282	-	12,513	122,645	(4,329)	(2,448)	75,578
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	150	1,146	794	353	(187)	-	86	-	743	7,522	(87)	1,296	11,817
CHFS: Office of the Ombudsman	-	(2)	(3)	(92)	-	-	-	-	-	-	(13)	-	(110)
Dept for Community Based Svcs	40,483	101,680	87,430	(70,730)	(108,714)	-	61,440	124	200,259	2,020,711	(10,347)	(11,802)	2,310,534
Dept for Medicaid Services	1,236	24,698	21,192	(3,141)	(6,006)	-	805	-	6,108	61,383	(1,032)	(420)	104,824
Dept for Medicaid Svcs: Benefits	-	12,880	10,925	(26)	-	-	33,004	-	-	-	(4)	-	56,779
Children With Special Care Needs	-	-	-	-	-	-	-	-	-	-	-	(433)	(433)
Office of Health Policy	(59)	-	-	-	(897)	-	(38)	-	(294)	(3,069)	-	-	(4,358)
Justice - Office of the Sec	946	2,039	1,499	(1,080)	(990)	-	949	420	4,682	47,392	(945)	612	55,524
Public Advocacy	4,817	7,108	3,474	(500)	(11,743)	-	4,086	-	23,837	240,638	(71)	15,077	286,726
State Police	15,177	25,117	14,384	3,617	(52,270)	-	11,930	-	75,056	756,282	(2,298)	35	847,030
Juvenile Justice	9,558	12,187	4,630	3,593	(37,598)	-	6,827	-	47,255	475,718	(716)	493	521,946
Criminal Justice Training	1,539	8,238	6,959	6,517	(2,276)	-	2,111	-	7,619	77,053	(1,996)	6,500	112,265
Corrections	32,488	26,764	10,401	182,276	(108,802)	-	22,556	-	160,663	1,619,173	(21,900)	338,250	2,261,869
Others, including Boards	13,403	107,102	61,007	1,630,568	(60,303)	-	134,575	40,292	66,247	666,208	(58,086)	20,971	2,621,982
	282,329	1,033,630	688,223	2,924,316	(1,002,332)	-	1,280,243	281,949	1,396,085	14,064,551	(366,431)	797,333	21,379,898