

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: July 23, 2021
FILING REF.: The
preceding agreement
was dated: 08/08/16

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, 2017 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: State of South Carolina

AGREEMENT DATE: July 23, 2021

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)

Ed Ross

(NAME)

Controller, Commonwealth of Kentucky

(TITLE)

08/17/2021

(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: 2021.07.26 22:56:20 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

July 23, 2021

(DATE)

HHS Representative Stanley Huynh

Telephone (415) 437-7820

KENTUCKY STATEWIDE COST ALLOCATION												
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2017												
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	KY Retirement	Surplus Properties	Pass-Thru Section II	Total Fixed Cost
	D1	D2	D3	D4	D5	D7	D8	D9	D10	D11	(from B)	2017
Leg Research	\$ 2,746	\$ 1,079	\$ 989	\$ 2,005	\$ 37,548	\$ 2,269	\$ -	\$ 13,164	\$ 153,835	\$ 22	\$ (1,972)	\$ 211,685
Judicial	23,563	18,656	16,118		329,127	18,746		113,475	1,320,955		15,240	1,855,879
UPS	7,087	3,924	3,298	3,646	96,194	5,234		33,918	396,905	39	1,056	551,300
Agriculture	1,366	3,219	2,900	3,603	17,765	1,735	2,267	6,479	76,390	37	(1,038)	114,724
Attorney General	1,375	4,576	4,166	1,211	19,233	1,487		6,625	77,105	13	(1,165)	114,626
Election Finance	74	24	9	33	1,029	73		358	4,179	1	(90)	5,692
Governor's Office	364	689	568	2,908	4,805	578	1,277	1,731	20,355	31	(199)	33,106
Veterans Affairs	4,816	6,659	5,724	163,420	64,798	3,896	1,670	23,011	269,681	1,678	524	545,876
Military Affairs	800	22,895	19,866	39,481	8,921	1,876	12,156	3,685	44,556	425	5,859	160,519
Local Development	293	790	638	(168)	3,544	1,235	5,144	1,372	16,382	(2)	(318)	28,910
Secretary of State	195	341	300	83	2,674	271			10,941	1	112	15,856
Board of Elections	94	261	229	(362)	1,256	181		450	5,291	(5)	343	7,739
Transportation	29,499	159,661	140,713	842,185	397,872	28,901	63,109	141,004	1,651,830	9,053	(22,800)	3,441,028
Economic Development	436	73	(43)	(173)	5,801	409		2,076	24,383	(2)	(364)	32,597
Finance-KHEAA	227	828	585	1,062	2,805	556		1,063	12,633	11	(356)	19,412
Finance-COT	3,316	6,441	5,579	(4,858)	46,528	2,758	13,238	15,987	185,952	(81)	(3,367)	271,494
Finance-Revenue	5,888	13,150	12,373	(1,717)	78,617	170,318	16,991	28,085	329,605	(22)	4,830	658,117
Dept of Fish & Wildlife Resources	3,246	21,480	20,344	70,045	42,928	2,483	12,859	15,455	181,691	784	3,032	374,346
Education Professional Standards Bd	211	1,092	1,011	375	2,852	571		1,009	11,802	4	309	19,237
Council on Post Secondary Educ	525	1,535	1,375	7,709	7,013	728	20,987	2,503	29,368	87	93	71,922
Education: Office of the Secretary	441	733	634	(1,812)	5,608	283		2,085	24,680	(22)	(549)	32,081
Workforce Investment	5,511	23,964	18,372	10,355	61,756	(37,450)	35,491	25,402	306,907	108	(2,637)	447,778
Dept of Education	9,022	23,846	21,039	9,441	133,008	11,492	104,247	43,972	506,721	89	(6,652)	856,228
KET	756	1,235	1,116	1,633	9,902	648		3,593	42,305	17	232	61,438
Libraries & Archives	505	869	724	964	6,326	479		2,377	28,205	11	(1,002)	39,458
Nature Preserves Commission	84	240	187	46	1,072	88		398	4,713	0	(117)	6,711
GAPS	328	450	397	611	4,105	242	2,563	1,543	18,321	6	110	28,677
Energy and Environment Cabinet	8,714	12,137	9,730	28,361	110,490	7,006	6,404	41,129	487,044	298	(3,359)	707,953
Public Protection Cabinet	3,979	5,599	4,454	11,689	53,625	3,787		19,016	222,794	126	(1,147)	323,921
Labor Cabinet	2,098	(271)	(915)	2,585	28,300	20,076		10,030	117,498	29	(1,673)	177,758
CHFS-KHBE	335	6,853	6,894	18,902	5,902	436		1,703	18,925	214	980	61,145
Health & Family Svcs-Secretary	1,807	15,641	14,265	999	22,817	10,891	17,434	8,520	100,969	10	22,664	216,017
Gov. Off. Of Wellness and Phy. Act.		(0)	1									1
CHFS: Office of Inspector General	1,582	8,816	8,213	841	21,592	1,014		7,584	88,665	9	(1,296)	137,021
Dept for Aging and Indept. Living	1,056	7,798	7,449	919	15,661	2,640		5,155	59,344	10	(871)	99,163
Dept. for Income Support	3,455	13,728	12,973	3,046	48,423	577,850	16,162	16,652	193,730	33	(3,625)	882,428
Dept of Public Health	2,756	6,833	5,293	17,780	37,663	4,181	11,478	13,210	154,389	191	829	254,604
Dept. for MH Dev. Disab. & Addic. Svcs.	5,553	15,634	13,107	348,274	69,353	4,820		26,129	310,209	3,639	(10,338)	786,381
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	101	744	675	1,378	1,453	65		489	5,660	16	94	10,676
CHFS: Office of the Ombudsman		1	2									3
Dept for Community Based Svcs	29,309	45,317	41,261	11,363	403,726	33,329	28,522	140,731	1,642,413	126	(30,805)	2,345,293
Dept for Medicaid Services	1,323	29,570	29,314	6,625	19,114	921	30,572	6,419	74,260	73	(1,166)	197,025
Dept for Medicaid Svcs: Benefits		21,653	21,633	(24)		26,674						69,937
Children With Special Care Needs											(1,237)	(1,237)
Office of Health Policy	25				109	26		103	1,377		(74)	1,566
Justice - Office of the Sec	517	1,321	1,172	5,495	7,039	588	984	2,475	28,949	58	(562)	48,037
Public Advocacy	3,188	2,831	2,079	(434)	43,281	2,721		15,263	178,597	(5)	(1,956)	245,565
State Police	11,392	28,276	26,893	(1,435)	152,531	10,215	3,430	54,376	637,859	(28)	(91)	923,421
Juvenile Justice	8,267	30,978	30,172	5,813	111,454	7,756	4,397	39,512	462,919	64	(4,543)	696,789
Criminal Justice Training	891	2,203	1,902	5,698	11,857	1,284		4,246	49,858	60	(1,196)	76,803
Corrections	24,452	17,241	13,916	120,049	326,865	19,780	7,327	116,663	1,368,871	1,151	(12,580)	2,003,733
Others, including Boards	11,108	78,829	70,703	(69,638)	144,207	102,383	64,650	52,677	621,268	(956)	52,109	1,127,339
	\$ 224,673	\$ 670,445	\$ 600,397	\$ 1,670,012	\$ 3,028,551	\$ 1,058,533	\$ 483,360	\$ 1,073,839	\$ 12,581,288	\$ 17,401	\$ (10,728)	\$ 21,397,772