

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**COMMONWEALTH OF KENTUCKY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U.S. Department of Agriculture</b>					
<b>Direct Programs:</b>					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	\$ 666,519	\$ -	\$ -	
10.072	Wetlands Reserve Program	450,550	-	-	
10.153	Market News	2,444	-	-	
10.162	Inspection Grading and Standardization	15,586	-	-	
10.163	Market Protection and Promotion	33,000	-	-	
10.170	Specialty Crop Block Grant Program - Farm Bill	277,321	-	-	
10.175	Farmers Market and Local Food Promotion Program	2,155	-	-	
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	58,294	-	-	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	193,817	-	-	
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	146,250	-	-	
10.542	COVID-19 Pandemic EBT Food Benefits	-	328,510,557	-	2, 10, 14
<b>SNAP Cluster:</b>					
10.551	Supplemental Nutrition Assistance Program	-	897,626,030	-	2, 10
10.551	COVID-19 Supplemental Nutrition Assistance Program	-	562,415,597	-	2, 10, 14
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	86,821,104	-	9,603,847	2
10.561	COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	2,808,866	-	-	2, 14
<b>Total SNAP Cluster:</b>		<b>89,629,970</b>	<b>1,460,041,627</b>	<b>9,603,847</b>	
<b>Child Nutrition Cluster:</b>					
10.553	School Breakfast Program	109,953,261	-	109,953,261	2
10.555	COVID-19 National School Lunch Program	29,950,083	-	29,950,083	2, 14
10.555	National School Lunch Program	298,633,393	31,891,845	298,633,393	2, 10
10.556	Special Milk Program for Children	11,892	-	11,892	2
10.559	Summer Food Service Program for Children	49,398,464	-	49,059,693	2
10.582	Fresh Fruit and Vegetable Program	3,702,765	-	3,702,765	2
<b>Total Child Nutrition Cluster:</b>		<b>491,649,858</b>	<b>31,891,845</b>	<b>491,311,087</b>	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	104,066,136	-	25,914,929	2
10.557	COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	3,458,153	-	-	2, 14
10.558	COVID-19 Child and Adult Care Food Program	5,190,269	-	5,190,269	2, 14
10.558	Child and Adult Care Food Program	41,854,007	-	41,375,990	2
10.560	State Administrative Expenses for Child Nutrition	4,829,844	-	512,885	
<b>Food Distribution Cluster:</b>					
10.565	Commodity Supplemental Food Program	2,520,847	10,895,425	13,354,894	2, 10, 11
10.565	COVID-19 Commodity Supplemental Food Program	301,194	-	301,194	2, 14
10.568	Emergency Food Assistance Program (Administrative Costs)	2,410,105	-	2,381,205	2
10.568	COVID-19 Emergency Food Assistance Program (Administrative Costs)	1,742,367	-	1,742,367	2, 14
10.569	Emergency Food Assistance Program (Food Commodities)	117,802	14,815,916	14,933,718	2, 10
10.569	COVID-19 Emergency Food Assistance Program (Food Commodities)	-	8,872,795	8,872,795	2, 10, 14
<b>Total Food Distribution Cluster:</b>		<b>7,092,315</b>	<b>34,584,136</b>	<b>41,586,173</b>	
10.572	WIC Farmers' Market Nutrition Program (FMNP)	92,559	-	-	
10.576	Senior Farmers Market Nutrition Program	359,936	-	-	
10.578	WIC Grants To States (WGS)	372,959	-	283,234	
10.579	Child Nutrition Discretionary Grants Limited Availability	428,570	-	428,570	
10.649	COVID-19 Pandemic EBT Administrative Costs	1,617,657	-	641,490	14
10.652	Forestry Research	248,818	61,753	-	10
10.664	Cooperative Forestry Assistance	2,010,665	-	612,575	
10.676	Forest Legacy Program	5,281	-	-	
10.678	Forest Stewardship Program	16,833	-	-	
10.691	Good Neighbor Authority	107,143	-	-	
10.697	State & Private Forestry Hazardous Fuel Reduction Program	40,400	-	-	
10.902	Soil and Water Conservation	88,593	-	-	
10.912	Environmental Quality Incentives Program	50,000	-	-	
10.913	Farm and Ranch Lands Protection Program	88,437	-	-	
10.U02	HWA Participating Agreement with Daniel Boone National Forest	2,711	-	-	15
<b>Total U.S. Department of Agriculture</b>		<b>\$ 755,147,050</b>	<b>\$ 1,855,089,918</b>	<b>\$ 617,461,049</b>	

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, 2022  
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U.S. Department of Commerce</b>					
<b>Direct Programs:</b>					
11.302	Economic Development Support for Planning Organizations	\$ 1,111,876	\$ -	\$ 1,080,458	
<b>Economic Development Cluster:</b>					
11.307	COVID-19 Economic Adjustment Assistance	2,129,716	-	2,111,186	14
11.307	ARRA Economic Adjustment Assistance	7,917,031	-	5,086,952	13
<b>Total Economic Development Cluster:</b>		<b>10,046,747</b>	<b>-</b>	<b>7,198,138</b>	
<b>Total U.S. Department of Commerce</b>		<b>\$ 11,158,623</b>	<b>\$ -</b>	<b>\$ 8,278,596</b>	
<b>U.S. Department of Defense</b>					
<b>Direct Programs:</b>					
12.106	Flood Control Projects	\$ 1,188	\$ -	\$ -	
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	129,590	-	-	
12.401	National Guard Military Operations and Maintenance (O&M) Projects	19,809,910	-	-	
12.404	National Guard ChalleNge Program	6,870,372	-	-	
12.617	Economic Adjustment Assistance for State Governments	629,468	-	-	
12.700	Donations/Loans of Obsolete DOD Property	-	177,905	-	10
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	1,678,990	-	58,204	15
<b>Total U.S. Department of Defense</b>		<b>\$ 29,119,518</b>	<b>\$ 177,905</b>	<b>\$ 58,204</b>	
<b>U.S. Department of Housing and Urban Development</b>					
<b>Direct Programs:</b>					
<b>Committee Development Block Grants -State-Administered Small Cities Program</b>					
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	\$ 28,950,258	\$ -	\$ 28,809,134	8
14.401	Fair Housing Assistance Program State and Local	113,983	-	-	
<b>Total U.S. Department of Housing and Urban Development</b>		<b>\$ 29,064,241</b>	<b>\$ -</b>	<b>\$ 28,809,134</b>	
<b>U.S. Department of the Interior</b>					
<b>Direct Programs:</b>					
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	\$ 13,474,655	\$ -	\$ -	
15.252	Abandoned Mine Land Reclamation (AMLR)	20,383,795	-	1,364,401	
<b>Fish and Wildlife Cluster:</b>					
15.605	Sport Fish Restoration	5,705,444	-	-	7
15.611	Wildlife Restoration and Basic Hunter Education	8,936,282	-	318,053	7, 9
<b>Total Fish and Wildlife Cluster:</b>		<b>14,641,726</b>	<b>-</b>	<b>318,053</b>	
15.608	Fish and Wildlife Management Assistance	1,852,125	-	-	7
15.615	Cooperative Endangered Species Conservation Fund	126,554	-	-	7
15.616	Clean Vessel Act	165,645	-	165,645	
15.631	Partners for Fish and Wildlife	6,137	-	-	
15.634	State Wildlife Grants	519,017	-	-	7
15.657	Endangered Species Recovery Implementation	287,348	-	-	7
15.664	Fish and Wildlife Coordination and Assistance	9,249	-	-	
15.817	National Geospatial Program: Building the National Map	347,952	-	-	
15.904	Historic Preservation Fund Grants-In-Aid	998,050	-	83,661	
15.916	Outdoor Recreation Acquisition, Development and Planning	936,907	-	936,907	6
<b>Total U.S. Department of the Interior</b>		<b>\$ 53,749,160</b>	<b>\$ -</b>	<b>\$ 2,868,667</b>	
<b>U.S. Department of Justice</b>					
<b>Direct Programs:</b>					
16.017	Sexual Assault Services Formula Program	\$ 420,030	\$ -	\$ 414,036	
16.034	COVID-19 Coronavirus Emergency Supplemental Funding Program	2,032,983	-	590,319	14
16.320	Services for Trafficking Victims	215,849	-	-	
16.321	Antiterrorism Emergency Reserve	72,984	-	72,984	
16.540	Juvenile Justice and Delinquency Prevention	121,658	-	68,160	
16.543	Missing Children's Assistance	453,633	-	-	
16.550	State Justice Statistics Program for Statistical Analysis Centers	5,812	-	-	
16.554	National Criminal History Improvement Program (NCHIP)	6,443	-	-	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	89,876	-	-	
16.575	Crime Victim Assistance	35,051,733	-	31,005,868	2
16.576	Crime Victim Compensation	303,597	-	-	
16.582	Crime Victim Assistance/Discretionary Grants	205,929	-	153,866	

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**COMMONWEALTH OF KENTUCKY  
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(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U.S. Department of Justice (Continued)</b>					
<b>Direct Programs: (Continued)</b>					
16.585	Drug Court Discretionary Grant Program	607,223	-	-	7
16.588	Violence Against Women Formula Grants	2,135,150	-	1,769,293	
16.593	Residential Substance Abuse Treatment for State Prisoners	466,938	-	-	
16.606	State Criminal Alien Assistance Program	85,433	-	-	
16.609	Project Safe Neighborhoods	255,061	-	242,786	
16.710	Public Safety Partnership and Community Policing Grants	830,070	-	-	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	1,783,810	-	1,466,153	
16.741	DNA Backlog Reduction Program	981,223	-	-	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	342,632	-	-	
16.750	Support for Adam Walsh Act Implementation Grant Program	292,137	-	-	
16.751	Edward Byrne Memorial Competitive Grant Program	178,067	-	-	
16.754	Harold Rogers Prescription Drug Monitoring Program	549,933	-	-	
16.812	Second Chance Act Reentry Initiative	226,764	-	-	
16.820	Postconviction Testing of DNA Evidence	285,496	-	-	
16.823	Emergency Planning for Juvenile Justice Facilities	48,144	-	-	
16.833	National Sexual Assault Kit Initiative	992,275	-	-	
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	761,826	-	692,173	
16.839	STOP School Violence	44,076	-	-	
16.922	Equitable Sharing Program	37,672	-	-	
16.U01	Drug Enforcement Administration	1,804,452	-	-	15
16.U02	Federal Bureau of Investigation	40,855	-	-	15
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	20,696	-	-	15
16.U04	District Fugitive Task Force	3,521	-	-	15
16.U05	Equitable Sharing-Asset Forfeiture	585,389	-	-	15
<b>Total U.S. Department of Justice</b>		<b>\$ 52,339,370</b>	<b>\$ -</b>	<b>\$ 36,475,638</b>	
<b>U.S. Department of Labor</b>					
<b>Direct Programs:</b>					
17.002	Labor Force Statistics	\$ 1,054,539	\$ -	\$ -	
17.005	Compensation and Working Conditions	146,623	-	-	
<b>Employment Service Cluster:</b>					
17.207	Employment Service/Wagner-Peyser Funded Activities	3,693,676	-	-	
17.801	Jobs for Veterans State Grants	1,601,928	-	-	
<b>Total Employment Service Cluster:</b>		<b>5,295,604</b>	<b>-</b>	<b>-</b>	
17.225	Unemployment Insurance	272,886,149	-	-	2, 4
17.225	COVID-19 Unemployment Insurance	475,416,318	-	-	2, 4, 14
17.235	Senior Community Service Employment Program	1,210,188	-	1,099,296	
17.245	Trade Adjustment Assistance	2,191,976	-	855,160	
<b>WIOA Cluster:</b>					
17.258	WIOA Adult Program	14,867,716	-	12,416,096	2
17.259	WIOA Youth Activities	14,557,667	-	13,371,781	2
17.278	WIOA Dislocated Worker Formula Grants	13,919,570	-	11,624,149	2
<b>Total WIOA Cluster:</b>		<b>43,344,953</b>	<b>-</b>	<b>37,412,026</b>	
17.270	Reentry Employment Opportunities	957	-	-	
17.271	Work Opportunity Tax Credit Program (WOTC)	612,105	-	-	
17.273	Temporary Labor Certification for Foreign Workers	527,823	-	-	
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	321,926	-	-	
17.277	COVID-19 WIOA National Dislocated Worker Grants / WIA National Emergency Grants	5,124,189	-	324,408	14
17.285	Apprenticeship USA Grants	683,297	-	42,430	
17.503	Occupational Safety and Health State Program	4,124,520	-	-	
17.600	Mine Health and Safety Grants	417,148	-	-	
17.720	Disability Employment Policy Development	3,149,454	-	3,135,572	
<b>Total U.S. Department of Labor</b>		<b>\$ 816,507,769</b>	<b>\$ -</b>	<b>\$ 42,868,892</b>	
<b>U.S. Department of Transportation</b>					
<b>Direct Programs:</b>					
20.106	Airport Improvement Program and COVID-19 Airports Programs	\$ 145,430	\$ -	\$ -	14
<b>Highway Planning and Construction Cluster:</b>					
20.205	Highway Planning and Construction	899,028,718	-	31,899,197	2, 5
20.205	COVID-19 Highway Planning and Construction	45,388,205	-	105,801	2, 14
20.219	Recreational Trails Program	831,729	-	778,120	2, 6
<b>Total Highway Planning and Construction Cluster:</b>		<b>945,248,652</b>	<b>-</b>	<b>32,783,118</b>	

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**COMMONWEALTH OF KENTUCKY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U.S. Department of Transportation (Continued)</b>					
<b>Direct Programs (Continued):</b>					
<b>FMCSA Cluster:</b>					
20.218	Motor Carrier Safety Assistance	5,317,138	-	113,528	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	2,191,489	-	14,563	
	<b>Total FMCSA Cluster:</b>	<b>7,508,627</b>	<b>-</b>	<b>128,091</b>	
20.231	Performance and Registration Information Systems Management	237,009	-	-	
20.232	Commercial Driver's License Program Implementation Grant	83,650	-	-	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	237,755	-	-	
<b>Federal Transit Cluster:</b>					
20.500	Federal Transit Capital Investment Grants	105,801	-	-	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	1,990,327	-	1,676,572	
	<b>Total Federal Transit Cluster:</b>	<b>2,096,128</b>	<b>-</b>	<b>1,676,572</b>	
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	1,061,748	-	1,034,126	
20.509	Formula Grants for Rural Areas and Tribal Transit Program	2,197,297	-	1,027,652	
20.509	COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	19,325,850	-	19,318,811	14
<b>Transit Services Programs Cluster:</b>					
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	192,865	-	192,865	
20.513	COVID-19 Enhanced Mobility of Seniors and Individuals with Disabilities	295,396	-	295,396	14
	<b>Total Transit Services Programs Cluster:</b>	<b>488,261</b>	<b>-</b>	<b>488,261</b>	
<b>Highway Safety Cluster</b>					
20.600	State and Community Highway Safety	4,530,808	-	2,159,020	
20.616	National Priority Safety Programs	3,302,060	-	1,434,195	
	<b>Total Highway Safety Cluster:</b>	<b>7,832,868</b>	<b>-</b>	<b>3,593,215</b>	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	504,966	-	-	
20.615	E-911 Grant Program	1,698,746	-	-	
20.700	Pipeline Safety Program State Base Grant	817,996	-	-	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	132,826	-	-	
20.720	State Damage Prevention Program Grants	76,063	-	-	
20.721	PHMSA Pipeline Safety Program One Call Grant	48,931	-	-	
20.933	National Infrastructure Investments	10,856,337	-	4,130,234	
20.934	Nationally Significant Freight and Highway Projects	31,358,355	-	-	
	<b>Total U.S. Department of Transportation</b>	<b>\$ 1,031,957,495</b>	<b>\$ -</b>	<b>\$ 64,180,080</b>	
<b>U.S. Department of Treasury</b>					
<b>Direct Programs:</b>					
21.019	COVID-19 Coronavirus Relief Fund	\$ 67,667,385	\$ -	\$ 14,226,590	2, 14
21.023	COVID-19 Emergency Rental Assistance Program	232,366,235	-	232,000,000	2, 14
21.027	COVID-19 Coronavirus State And Local Fiscal Recovery Funds	859,923,195	-	18,392,455	2, 14
21.U02	Equitable Sharing-Asset Forfeiture	17,849	-	-	15
21.U03	State Small Business Credit Initiative	2,018	-	-	15
	<b>Total U.S. Department of Treasury</b>	<b>\$ 1,159,976,682</b>	<b>\$ -</b>	<b>\$ 264,619,045</b>	
<b>U.S. Appalachian Regional Commission</b>					
<b>Direct Programs:</b>					
23.002	Appalachian Area Development	\$ 9,520,329	\$ -	\$ 9,326,698	
	<b>Total U.S. Appalachian Regional Commission</b>	<b>\$ 9,520,329</b>	<b>\$ -</b>	<b>\$ 9,326,698</b>	
<b>U.S. Equal Employment Opportunity Commission</b>					
<b>Direct Programs:</b>					
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	\$ 73,558	\$ -	\$ -	
	<b>Total U.S. Equal Employment Opportunity Commission</b>	<b>\$ 73,558</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>U.S. General Services Commission</b>					
<b>Direct Programs:</b>					
38.006	State Appraiser Agency Support Grants	\$ 10,770	\$ -	\$ -	
39.003	Donation of Federal Surplus Personal Property	-	2,899	-	10
39.011	Election Reform Payments	4,859	-	-	12
	<b>Total U.S. General Services Commission</b>	<b>\$ 15,629</b>	<b>\$ 2,899</b>	<b>\$ -</b>	

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ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U.S. National Foundation for the Arts and the Humanities</b>					
<b>Direct Programs:</b>					
45.025	Promotion of the Arts Partnership Agreements	\$ 871,475	\$ -	\$ 634,615	
45.025	COVID-19 Promotion of the Arts Partnership Agreements	807,200	-	670,750	14
45.310	Grants to States	2,504,978	-	-	
45.310	COVID-19 Grants to States	1,880,322	-	-	14
<b>Total U.S. National Foundation for the Arts and the Humanities</b>		<b>\$ 6,063,975</b>	<b>\$ -</b>	<b>\$ 1,305,365</b>	
<b>U. S. Small Business Administration</b>					
<b>Direct Programs:</b>					
59.061	State Trade Expansion	\$ 352,816	\$ -	\$ -	
<b>Total U. S. Small Business Administration</b>		<b>\$ 352,816</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>U.S. Department of Veteran Affairs</b>					
<b>Direct Programs:</b>					
64.015	Veterans State Nursing Home Care	\$ 19,866,286	\$ -	\$ -	
64.101	Burial Expenses Allowance for Veterans	1,061,040	-	-	
<b>Total U.S. Department of Veteran Affairs</b>		<b>\$ 20,927,326</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>U.S. Environmental Protection Agency</b>					
<b>Direct Programs:</b>					
66.032	State Indoor Radon Grants	\$ 255,700	\$ -	\$ 131,814	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	381,094	85,520	-	10
66.040	Diesel Emissions Reduction Act (DERA) State Grants	169,087	-	126,206	
66.202	Congressionally Mandated Projects	2,878	-	-	
66.204	Multipurpose Grants to States and Tribes	78,346	-	-	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	255,762	-	10,254	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	15,238	-	-	
66.444	Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	14,667	-	-	
66.454	Water Quality Management Planning	101,806	-	-	
<b>Clean Water State Revolving Fund Cluster:</b>					
66.458	Capitalization Grants for Clean Water State Revolving Funds	606,690	-	-	
<b>Total Clean Water State Revolving Fund Cluster:</b>		<b>606,690</b>	<b>-</b>	<b>-</b>	
<b>Drinking Water State Revolving Fund Cluster:</b>					
66.468	Capitalization Grants for Drinking Water State Revolving Funds	5,703,230	-	24,173	
<b>Total Drinking Water State Revolving Fund Cluster:</b>		<b>5,703,230</b>	<b>-</b>	<b>24,173</b>	
66.605	Performance Partnership Grants	11,706,878	-	1,687,936	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	304,951	-	-	
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	401,578	-	-	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,217,976	-	-	
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	80,662	-	-	
66.817	State and Tribal Response Program Grants	15,707	-	14,951	
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	82,689	-	12,500	
<b>Total U.S. Environmental Protection Agency</b>		<b>\$ 21,394,939</b>	<b>\$ 85,520</b>	<b>\$ 2,007,834</b>	
<b>U. S. Department of Energy</b>					
<b>Direct Programs:</b>					
81.041	State Energy Program	\$ 1,049,252	\$ -	\$ 393,002	
81.104	Environmental Remediation and Waste Processing and Disposal	1,414,145	-	-	
81.138	State Heating Oil and Propane Program	3,413	-	-	
<b>Total U. S. Department of Energy</b>		<b>\$ 2,466,810</b>	<b>\$ -</b>	<b>\$ 393,002</b>	
<b>U.S. Department of Education</b>					
<b>Direct Programs:</b>					
84.002	Adult Education - Basic Grants to States	\$ 11,808,646	\$ -	\$ 11,400,807	
84.010	Title I Grants to Local Educational Agencies	252,036,917	-	241,873,306	2
84.011	Migrant Education State Grant Program	7,605,718	-	7,254,394	
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	1,021,124	-	441,353	

**COMMONWEALTH OF KENTUCKY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U.S. Department of Education (Continued)</b>					
<b>Direct Programs (Continued):</b>					
<b>Special Education Cluster (IDEA):</b>					
84.027	COVID-19 Special Education Grants to States	6,820,125	-	6,820,125	2, 14
84.027	Special Education Grants to States	167,294,778	-	163,766,733	2
84.173	COVID-19 Special Education Preschool Grants	761,536	-	761,536	2, 14
84.173	Special Education Preschool Grants	10,691,896	-	10,087,489	2
<b>Total Special Education Cluster (IDEA):</b>		<b>185,568,335</b>	<b>-</b>	<b>181,435,883</b>	
84.048	Career and Technical Education -- Basic Grants to States	21,193,819	-	17,584,091	
84.051	Career and Technical Education -- National Programs	296,799	-	296,799	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	59,070,648	-	6,346,070	2
84.144	Migrant Education Coordination Program	135,415	-	-	
84.161	Rehabilitation Services Client Assistance Program	151,094	-	41,599	
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	230,837	-	-	
84.181	Special Education-Grants for Infants and Families	5,828,513	-	-	
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	502,011	-	151,524	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	600,000	-	-	
84.196	Education for Homeless Children and Youth	1,559,855	-	1,415,941	
84.235	Rehabilitation Services Demonstration and Training Programs	163	-	-	
84.240	Program of Protection and Advocacy of Individual Rights	212,164	-	-	
84.287	Twenty-First Century Community Learning Centers	17,814,528	-	17,651,804	
84.323	Special Education - State Personnel Development	2,126,818	-	2,082,601	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	142,698	-	135,003	
84.358	Rural Education	5,148,956	-	5,089,534	
84.365	English Language Acquisition State Grants	3,692,453	-	3,613,030	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	33,104,133	-	31,344,482	2
84.369	Grants for State Assessments and Related Activities	2,142,189	-	-	
84.371	Comprehensive Literacy Development	7,277,289	-	6,967,582	
84.372	Statewide Longitudinal Data Systems	721,017	-	-	
84.424	Student Support and Academic Enrichment Program	17,556,947	-	17,087,890	
84.425	COVID-19 Education Stabilization Fund	961,880,001	-	926,232,678	2, 14
84.426	Randolph-Sheppard -- Financial Relief and Restoration Payments	361,948	-	361,948	
84.U01	National Center for Education Statistics	312,167	-	137,864	15
<b>Total U.S. Department of Education</b>		<b>\$ 1,600,103,202</b>	<b>\$ -</b>	<b>\$ 1,478,946,183</b>	
<b>U.S. National Archives and Records Administration</b>					
<b>Direct Programs:</b>					
89.003	National Historical Publications and Records Grants	\$ 33,642	\$ -	\$ -	
<b>Total U.S. National Archives and Records Administration</b>		<b>\$ 33,642</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>U.S. Election Assistance Commission</b>					
<b>Direct Programs:</b>					
90.401	Help America Vote Act Requirements Payments	\$ 1,037,191	\$ -	\$ 100,676	
90.404	2018 HAVA Election Security Grants	1,741,270	-	1,639,658	
<b>Total U.S. Election Assistance Commission</b>		<b>\$ 2,778,461</b>	<b>\$ -</b>	<b>\$ 1,740,334</b>	
<b>U. S. Department of Health and Human Services</b>					
<b>Direct Programs:</b>					
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	\$ 74,372	\$ -	\$ 74,372	
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	163,631	-	163,631	
93.042	COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	59,731	-	59,731	14
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	240,671	-	240,584	
93.043	COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	5,400	-	5,400	14
<b>Aging Cluster:</b>					
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	5,913,572	-	5,676,351	
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	501,920	-	426,454	14
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	7,930,842	-	7,825,922	
93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	279,083	-	279,083	14
93.053	Nutrition Services Incentive Program	1,493,490	-	1,493,490	
<b>Total Aging Cluster:</b>		<b>16,118,907</b>	<b>-</b>	<b>15,701,300</b>	

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, 2022  
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U. S. Department of Health and Human Services (Continued)</b>					
<b>Direct Programs (Continued):</b>					
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	157,012	-	-	
93.048	COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	518,284	-	-	14
93.052	National Family Caregiver Support, Title III, Part E	2,192,933	-	2,165,639	
93.052	COVID-19 National Family Caregiver Support, Title III, Part E	475,008	-	475,008	14
93.069	Public Health Emergency Preparedness	7,069,307	-	3,011,888	
93.070	Environmental Public Health and Emergency Response	1,034,331	-	10,838	
93.070	COVID-19 Environmental Public Health and Emergency Response	197,634	-	-	14
93.071	Medicare Enrollment Assistance Program	640,182	-	528,773	
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	169,297	-	-	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	625,227	-	486,383	
93.103	Food and Drug Administration Research	750,192	-	-	
93.103	COVID-19 Food and Drug Administration Research	43,610	-	-	14
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	2,561,549	-	646,152	
93.110	Maternal and Child Health Federal Consolidated Programs	222,200	-	-	
93.110	COVID-19 Maternal and Child Health Federal Consolidated Programs	125,057	-	-	14
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	658,530	7,593	-	10
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	181,712	-	34,083	
93.136	Injury Prevention and Control Research and State and Community Based Programs	784,871	-	525,669	
93.138	Protection and Advocacy for Individuals with Mental Illness	492,250	-	-	
93.150	Projects for Assistance in Transition from Homelessness (PATH)	500,529	-	481,367	
93.184	Disabilities Prevention	72,284	-	-	
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	460,423	-	336,611	
93.217	Family Planning Services	2,706,593	-	1,728,837	
93.234	Traumatic Brain Injury State Demonstration Grant Program	352,748	-	-	
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	703,414	-	579,132	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	6,889,116	-	4,118,026	7
93.243	COVID-19 Substance Abuse and Mental Health Services Projects of Regional and National Significance	159	-	-	14
93.251	Early Hearing Detection and Intervention	169,839	-	-	
93.268	Immunization Cooperative Agreements	3,870,591	56,477,153	-	2, 10
93.268	COVID-19 Immunization Cooperative Agreements	22,935,470	-	8,663,433	2, 14
93.270	Viral Hepatitis Prevention and Control	291,006	-	-	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	4,291	-	-	
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	99,796	-	-	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	1,897,964	-	9,466	2
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	240,504,814	-	42,201,539	2, 14
93.324	State Health Insurance Assistance Program	520,467	-	520,467	
93.325	Paralysis Resource Center	48,161	-	-	
93.336	Behavioral Risk Factor Surveillance System	516,658	-	-	
93.336	COVID-19 Behavioral Risk Factor Surveillance System	15,000	-	-	14
93.354	COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	4,772,321	-	2,831,741	14
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	435,728	-	-	
93.369	ACL Independent Living State Grants	235,005	-	231,413	
93.387	National and State Tobacco Control Program	1,583,050	-	34,355	
93.391	COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	1,676,267	-	-	14
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	2,206,186	-	102,551	
93.435	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	964,602	-	72,729	
93.464	ACL Assistive Technology	389,832	-	187,361	
93.470	Alzheimer's Disease Program Initiative (ADPI)	1,333	-	-	
93.472	Title IV-E Prevention Program	13,032,634	-	6,446,377	
93.472	COVID-19 Title IV-E Prevention Program	7,873,331	-	-	14
93.495	COVID-19 Community Health Workers for Public Health Response and Resilient	430,971	-	-	14
93.498	COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	7,902,014	-	-	14
93.504	Family to Family Health Information Centers	93,682	-	-	
93.525	COVID-19 State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	546,807	-	-	14
93.556	MaryLee Allen Promoting Safe and Stable Families Program	6,915,089	-	4,088,857	
93.556	COVID-19 MaryLee Allen Promoting Safe and Stable Families Program	264,285	-	-	14
93.558	Temporary Assistance for Needy Families	147,636,973	-	9,498,439	2
93.558	COVID-19 Temporary Assistance for Needy Families	16,901,276	-	-	2, 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, 2022  
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U. S. Department of Health and Human Services (Continued)</b>					
<b>Direct Programs (Continued):</b>					
93.563	Child Support Enforcement	40,679,441	-	25,881,008	2
93.564	Child Support Enforcement Research	272,163	-	-	7
93.568	Low-Income Home Energy Assistance	46,001,688	-	45,943,119	2
93.568	COVID-19 Low-Income Home Energy Assistance	76,654,561	-	76,650,886	2, 14
93.569	Community Services Block Grant	9,878,023	-	9,766,338	
93.569	COVID-19 Community Services Block Grant	4,830,400	-	4,830,400	14
<b>CCDF Cluster:</b>					
93.575	Child Care and Development Block Grant	83,761,611	-	5,647,137	2
93.575	COVID-19 Child Care and Development Block Grant	244,744,535	-	1,254,845	2, 14
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	31,611,828	-	-	2
	<b>Total CCDF Cluster:</b>	<b>360,117,974</b>	<b>-</b>	<b>6,901,982</b>	
93.586	State Court Improvement Program	409,891	-	-	
93.590	Community-Based Child Abuse Prevention Grants	2,828,303	-	2,412,190	
93.590	COVID-19 Community-Based Child Abuse Prevention Grants	57,400	-	-	14
93.597	Grants to States for Access and Visitation Programs	119,692	-	-	
93.599	Chafee Education and Training Vouchers Program (ETV)	879,500	-	-	
93.599	COVID-19 Chafee Education and Training Vouchers Program (ETV)	626,500	-	-	14
<b>Head Start Cluster:</b>					
93.600	Head Start	27,052	-	-	
	<b>Total Head Start Cluster:</b>	<b>27,052</b>	<b>-</b>	<b>-</b>	
93.603	Adoption and Legal Guardianship Incentive Payments	662,691	-	520,365	
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	45,799	-	-	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,417,662	-	-	
93.630	COVID-19 Developmental Disabilities Basic Support and Advocacy Grants	50,854	-	-	14
93.639	COVID-19 Section 9813: State Planning Grants for Qualifying Community-Based Mobile Crisis Intervention Services	429,418	-	-	14
93.643	Children's Justice Grants to States	257,456	-	174,956	
93.645	Stephanie Tubbs Jones Child Welfare Services Program	4,393,736	-	-	
93.658	Foster Care Title IV-E	44,560,090	-	2,975,075	2
93.658	COVID-19 Foster Care Title IV-E	1,856,988	-	-	2, 14
93.659	Adoption Assistance	73,225,119	-	-	2
93.659	COVID-19 Adoption Assistance	6,893,326	-	-	2, 14
93.664	Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	60,969	-	-	
93.665	COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	2,797,433	-	2,249,939	14
93.667	Social Services Block Grant	22,709,276	-	23,179	
93.669	Child Abuse and Neglect State Grants	367,304	-	230,953	
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	1,751,853	-	1,751,853	
93.671	COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	393,801	-	393,801	14
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	2,358,092	-	1,548,795	
93.674	COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	2,034,423	-	140,272	14
93.686	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	549,807	-	238,199	
93.747	COVID-19 Elder Abuse Prevention Interventions Program	268,939	-	123,998	14
93.767	Children's Health Insurance Program	343,633,814	-	-	2
<b>Medicaid Cluster:</b>					
93.775	State Medicaid Fraud Control Units	3,481,500	-	-	2
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	8,591,594	-	-	2
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	506,995	-	-	2, 14
93.778	Medical Assistance Program	11,538,764,181	-	-	2, 7
93.778	COVID-19 Medical Assistance Program	682,626,158	-	-	2, 14
93.778	ARRA Medical Assistance Program	5,826,109	-	-	2, 13
	<b>Total Medicaid Cluster:</b>	<b>12,239,796,537</b>	<b>-</b>	<b>-</b>	
93.788	Opioid STR	48,707,324	-	-	2
93.791	Money Follows the Person Rebalancing Demonstration	866,350	-	-	
93.800	Organized Approaches to Increase Colorectal Cancer Screening	650,012	-	13,414	

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, 2022  
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
<b>U. S. Department of Health and Human Services (Continued)</b>					
<b>Direct Programs (Continued):</b>					
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	46,211	-	-	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	5,521,658	-	4,991,340	
93.870	COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant	1,983	-	-	14
93.873	State Grants for Protection and Advocacy Services	52,718	-	-	
93.889	National Bioterrorism Hospital Preparedness Program	2,583,737	160,929	1,023,146	10
93.889	COVID-19 National Bioterrorism Hospital Preparedness Program	566,811	-	561,366	14
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	2,384,122	-	234,572	
93.917	HIV Care Formula Grants	8,010,359	-	5,303,675	
93.917	COVID-19 HIV Care Formula Grants	31,627	-	29,831	14
93.940	HIV Prevention Activities Health Department Based	2,767,163	-	1,009,474	
93.945	Assistance Programs for Chronic Disease Prevention and Control	1,103,717	-	41,603	
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	231,422	-	-	
93.958	Block Grants for Community Mental Health Services	10,126,584	-	8,465,148	
93.958	COVID-19 Block Grants for Community Mental Health Services	4,153,542	-	3,854,891	14
93.959	Block Grants for Prevention and Treatment of Substance Abuse	21,214,000	-	18,116,568	
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	2,588,949	-	1,801,984	14
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,183,721	427,108	-	10
93.977	COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	216,549	-	-	14
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	744,992	-	456,808	
93.982	Mental Health Disaster Assistance and Emergency Mental Health	4,085,573	-	2,997,016	
93.991	Preventive Health and Health Services Block Grant	2,327,485	-	332,803	
93.994	Maternal and Child Health Services Block Grant to the States	11,328,238	-	-	
93.997	Assisted Outpatient Treatment	562,978	-	405,188	
93.U01	Other Federal Assistance	14,340	-	-	15
93.U02	Medicare Nursing Home Care	1,169,258	-	-	15
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	384,767	-	-	15
<b>Total U. S. Department of Health and Human Services</b>		<b>\$ 13,959,506,772</b>	<b>\$ 57,072,783</b>	<b>\$ 338,658,287</b>	
<b>U.S. Corporation for National and Community Service</b>					
<b>Direct Programs:</b>					
94.003	State Commissions	\$ 252,158	\$ -	\$ -	
94.006	AmeriCorps	6,684,970	-	6,364,464	
94.006	COVID-19 AmeriCorps	576,998	-	576,998	14
94.008	Commission Investment Fund	180,241	-	-	
94.021	Volunteer Generation Fund	79,191	-	-	
<b>Total U.S. Corporation for National and Community Service</b>		<b>\$ 7,773,558</b>	<b>\$ -</b>	<b>\$ 6,941,462</b>	
<b>U.S. Office of National Drug Control Policy</b>					
<b>Direct Programs:</b>					
95.001	High Intensity Drug Trafficking Areas Program	\$ 1,112,790	\$ -	\$ -	
<b>Total U.S. Office of National Drug Control Policy</b>		<b>\$ 1,112,790</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>U.S. Social Security Administration</b>					
<b>Direct Programs:</b>					
<b>Disability Insurance /SSI Cluster:</b>					
96.001	Social Security Disability Insurance	\$ 51,792,853	\$ -	\$ -	2
<b>Total Disability Insurance /SSI Cluster:</b>		<b>51,792,853</b>	<b>-</b>	<b>-</b>	
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	478,431	-	-	
<b>Total U.S. Social Security Administration</b>		<b>\$ 52,271,284</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>U.S. Department of Homeland Security</b>					
<b>Direct Programs:</b>					
97.012	Boating Safety Financial Assistance	\$ 1,643,752	\$ -	\$ -	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	260,000	-	-	
97.029	Flood Mitigation Assistance	2,492,821	-	2,492,821	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	84,402,149	-	41,796,528	2
97.039	Hazard Mitigation Grant	2,391,869	-	2,320,958	
97.040	Chemical Stockpile Emergency Preparedness Program	18,824,502	-	16,279,914	
97.041	National Dam Safety Program	225,336	-	-	
97.042	Emergency Management Performance Grants	4,606,153	-	2,468,057	
97.045	Cooperating Technical Partners	3,133,204	-	-	
97.047	BRIC: Building Resilient Infrastructure and Communities	273,749	-	273,749	
97.056	Port Security Grant Program	962,413	-	-	
97.067	Homeland Security Grant Program	2,700,828	-	1,487,687	
97.082	Earthquake Consortium	16,891	-	15,000	
97.U01	Other Federal Assistance (HSI)	24,035	-	-	15
<b>Total U.S. Department of Homeland Security</b>		<b>\$ 121,957,702</b>	<b>\$ -</b>	<b>\$ 67,134,714</b>	
<b>Total All State Agencies</b>		<b>\$ 19,745,372,701</b>	<b>\$ 1,912,429,025</b>	<b>\$ 2,972,073,184</b>	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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**NOTES TO THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022**

**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, 2022. 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 2022. 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, 2022**

**Note 2 - Type A Programs**

Type A programs for the Commonwealth mean any program for which total expenditures of federal awards exceeded \$32,486,703 for FY 2022. The Commonwealth had the following programs (cash and noncash) that met the Type A program definition for FY 2022, some of which were administered by more than one (1) state agency. Certain component units and agencies audited by certified 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:

<b>ALN</b>	<b>PROGRAM TITLE</b>	<b>EXPENDITURES</b>
10.542	COVID-19 Pandemic EBT Food Benefits	328,510,557
<b>SNAP CLUSTER</b>		
10.551	Supplemental Nutrition Assistance Program	897,626,030
10.551	COVID-19 Supplemental Nutrition Assistance Program	562,415,597
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	86,821,104
10.561	COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	2,808,866
<b>CHILD NUTRITION CLUSTER</b>		
10.553	School Breakfast Program	109,953,261
10.555	National School Lunch Program	330,525,238
10.555	COVID-19 National School Lunch Program	29,950,083
10.556	Special Milk Program for Children	11,892
10.559	Summer Food Service Program for Children	49,398,464
10.582	Fresh Fruit and Vegetable Program	3,702,765
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	104,066,136
10.557	COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	3,458,153
10.558	Child and Adult Care Food Program	41,854,007
10.558	COVID-19 Child and Adult Care Food Program	5,190,269
<b>FOOD DISTRIBUTION CLUSTER</b>		
10.565	Commodity Supplemental Food Program	13,416,272
10.565	COVID-19 Commodity Supplemental Food Program	301,194
10.568	Emergency Food Assistance Program (Administrative Costs)	2,410,105
10.568	COVID-19 Emergency Food Assistance Program (Administrative Costs)	1,742,367
10.569	Emergency Food Assistance Program (Food Commodities)	14,933,718
10.569	COVID-19 Emergency Food Assistance Program (Food Commodities)	8,872,795
16.575	Crime Victim Assistance	35,051,733
17.225	Unemployment Insurance	272,886,149
17.225	COVID-19 Unemployment Insurance	475,416,318
<b>WIOA CLUSTER</b>		
17.258	WIOA Adult Program	14,867,716
17.259	WIOA Youth Activities	14,557,667
17.278	WIOA Dislocated Worker Formula Grants	13,919,570
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>		
20.205	Highway Planning and Construction	899,028,718
20.205	COVID-19 Highway Planning and Construction	45,388,205
20.219	Recreational Trails Program	831,729
21.019	COVID-19 Coronavirus Relief Fund	67,667,385
21.023	COVID-19 Emergency Rental Assistance Program	232,366,235

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022**

**Note 2 - Type A Programs (Continued)**

ALN	PROGRAM TITLE	EXPENDITURES
21.027	COVID-19 Coronavirus State And Local Fiscal Recovery Funds	859,923,195
84.010	Title I Grants to Local Educational Agencies	252,036,917
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>		
84.027	Special Education Grants to States	167,294,778
84.027	COVID-19 Special Education Grants to States	6,820,125
84.173	Special Education Preschool Grants	10,691,896
84.173	COVID-19 Special Education Preschool Grants	761,536
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	59,070,648
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	33,104,133
84.425	COVID-19 Education Stabilization Fund	961,880,001
93.268	Immunization Cooperative Agreements	60,347,744
93.268	COVID-19 Immunization Cooperative Agreements	22,935,470
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	1,897,964
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	240,504,814
93.558	Temporary Assistance for Needy Families	147,636,973
93.558	COVID-19 Temporary Assistance for Needy Families	16,901,276
93.563	Child Support Enforcement	40,679,441
93.568	Low-Income Home Energy Assistance	46,001,688
93.568	COVID-19 Low-Income Home Energy Assistance	76,654,561
<b>CCDF CLUSTER</b>		
93.575	Child Care and Development Block Grant	83,761,611
93.575	COVID-19 Child Care and Development Block Grant	244,744,535
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	31,611,828
93.658	Foster Care Title IV-E	44,560,090
93.658	COVID-19 Foster Care Title IV-E	1,856,988
93.659	Adoption Assistance	73,225,119
93.659	COVID-19 Adoption Assistance	6,893,326
93.767	Children's Health Insurance Program	343,633,814
<b>MEDICAID CLUSTER</b>		
93.775	State Medicaid Fraud Control Units	3,481,500
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	8,591,594
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	506,995
93.778	Medical Assistance Program	11,538,764,181
97.778	ARRA Medical Assistance Program	5,826,109
93.778	COVID-19 Medical Assistance Program	682,626,158
93.788	Opioid STR	48,707,324
<b>DISABILITY INSURANCE /SSI CLUSTER</b>		
96.001	Social Security Disability Insurance	51,792,853
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	84,402,149
<b>Total Type A Programs</b>		<b>\$ 20,930,079,632</b>

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022**

**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, 2022 outstanding student loans totaled \$64,466. There were no new grants or scholarships authorized by the USDA in FY 2022.

**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:

<b>ALN</b>	<b>Program Title</b>	<b>Benefits</b>	<b>Administrative Costs</b>	<b>Total Expenditures</b>
17.225	Unemployment Insurance	\$ 233,876,237	\$ 39,009,912	\$ 272,886,149
17.225	COVID-19 Unemployment Insurance	457,389,489	18,026,829	475,416,318
<b>Total Unemployment Expenditures</b>		<b>\$ 691,265,726</b>	<b>\$ 57,036,741</b>	<b>\$ 748,302,467</b>

**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 2022. 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 \$2,592,932 for FY 2022.

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

<b>ALN</b>	<b>Program Title</b>	<b>State Agency</b>	<b>Expenditures</b>
15.605	Sportfish Restoration	F&W	\$ 553,411
15.608	Fish and Wildlife Management Assistance	F&W	1,843,475
15.611	Wildlife Restoration and Basic Hunter Education	F&W	1,598,273
15.615	Cooperative Endangered Species Conservation Fund	F&W	76,964
15.634	State Wildlife Grants (SWG)	F&W	490,495
15.657	Endangered Species Recovery Implementation	F&W	282,917



**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022**

**Note 7 - Research and Development Expenditures (Continued)**

<b>ALN</b>	<b>Program Title</b>	<b>State Agency</b>	<b>Expenditures</b>
16.585	Drug Court Discretionary Grant Program	AOC	59,337
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	AOC	273,391
93.564	Child Support Enforcement Research	CHFS	272,163
93.778	Medical Assistance Program	CHFS	2,239,863
<b>Total Research and Development Expenditures</b>			<b>\$ 7,690,289</b>

**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	Taylorville 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.

**Note 10 - Noncash Expenditure Programs**

The Commonwealth's noncash programs and a description of the method/basis of valuation for FY 2022 are as follows:

<b>ALN</b>	<b>Program Title</b>	<b>(Method/Basis of Valuation)</b>	<b>Amount</b>
10.542	COVID-19 Pandemic EBT Food Benefits	EBT Issuance	\$ 328,510,557
10.551	Supplemental Nutrition Assistance Program	EBT Issuance	897,626,030
10.551	COVID-19 Supplemental Nutrition Assistance Program	EBT Issuance	562,415,597
10.555	National School Lunch Program	Commodities issued for FY 2022 per WBSCM report	31,891,845
10.565	Commodity Supplemental Food Program (Food Commodities)	Commodities issued for FY 2022 per WBSCM report	10,895,425
10.569	Emergency Food Assistance Program (Food Commodities)	Commodities issued for FY 2022 per WBSCM report	14,815,916
10.569	COVID-19 Emergency Food Assistance Program (Food Commodities)	Commodities issued for FY 2022 per WBSCM report	8,872,795

**Note 10 - Noncash Expenditure Programs (Continued)**

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022**

<b>ALN</b>	<b>Program Title</b>	<b>(Method/Basis of Valuation)</b>	<b>Amount</b>
10.652	Forestry Research	Determined by Federal Government	61,753
12.700	Donations/Loans of Obsolete DOD Property	Acquisition Cost determined by the Department of Defense	177,905
39.003	Donation of Federal Surplus Personal Property	22.47% of federal acquisition cost \$12,903	2,899
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	85,520
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	NGA	7,593
93.268	Immunization Cooperative Agreements	Program Staff	56,477,153
93.889	National Bioterrorism Hospital Preparedness Program	Program Staff	160,929
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	CDC Report	427,108
<b>Total Noncash Expenditures</b>			<b>\$ 1,912,429,025</b>

**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 ARRA**

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

ARRA: American Recovery and Reinvestment Act.

**Note 14 - Pertaining to Novel Coronavirus Pandemic Relief**

In order 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. 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

CPRSAA: Coronavirus Preparedness and Response Supplemental Act

CRRSAA: Coronavirus Response a Relief Supplemental Appropriations Act

FFCRA: Families First Coronavirus Relief Act

PPP: Paycheck Protection Program and Health Care Enhancement Act

**Note 15 - Unknown ALN Number**

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022**

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. A list of all Unknown ALN numbers and other identifying factors having expenditures during FY 2022 are listed below:

<b>ALN</b>	<b>Program Title</b>	<b>Agency</b>	<b>Award Identifier</b>	<b>Expenditures</b>
10.U02	HWA Participating Agreement with Daniel Boone National Forest	EEC	16-PA-11080200-009	\$ 2,711
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	EEC	ACWPRG-04-BBB0	1,678,990
16.U01	Drug Enforcement Administration	KSP	MULTIPLE	1,804,452
16.U02	Federal Bureau of Investigation	KSP	MULTIPLE	40,855
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	KSP	MOA# 19-LOU-168-AFF MOA# 20-LOU-168-AFF	20,696
16.U04	District Fugitive Task Force	KSP	MOU	3,521
16.U05	Equitable Sharing-Asset Forfeiture	KSP	ASSET FORFEITURE US DOJ	585,389
21.U02	Equitable Sharing-Asset Forfeiture	KSP	ASSET FORFEITURE US TREASURY	17,849
21.U03	State Small Business Credit Initiative	CED	GEXP-11SB200Z	2,018
84.U01	National Center for Education Statistics	EDU	91990020C0043	312,167
93.U01	Other Federal Assistance	KSP	2019-CIO-715-0457 2020- CIO-715-0457	14,340
93.U02	Medicare Nursing Home Care	VA	KY-074-1324-DA00- R604	1,169,258
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	PPC	FDAPRG-FDA00-19-BB00/ BG00	384,767
97.U01	Other Federal Assistance	KSP	Other Federal Assistance	24,035
<b>Total Unknown ALN Expenditures</b>				<b>\$ 6,061,048</b>