

**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Agriculture					
Direct Programs:					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	AGR	\$ 518,925	\$	\$
		F&W			
10.028	Wildlife Services (Note 14)	F&W			
10.072	Wetlands Reserve Program	F&W	458,425		
10.093	Voluntary Public Access and Habitat Incentive Program (Note 14)	F&W			
10.153	Market News	AGR	2,537		
10.162	Inspection Grading and Standardization	AGR	14,249		
10.163	Market Protection and Promotion	AGR	65,000		
10.170	Specialty Crop Block Grant Program - Farm Bill	AGR	52,089		
10.351	Rural Business Opportunity Grants	KAC	5,086		
10.479	Food Safety Cooperative Agreements	CHFS	89,575		
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E & T) Data and Technical Assistance Grants	CHFS			
		DWI	153,018		
10.547	Professional Standards for School Nutrition Employees	EDU	50,731		
SNAP Cluster:					
10.551	Supplemental Nutrition Assistance Program (Note 2) (Note 10)	CHFS		890,852,457	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Note 2)	CHFS	70,829,643		11,581,287
Total SNAP Cluster:			<u>70,829,643</u>	<u>890,852,457</u>	<u>11,581,287</u>
Child Nutrition Cluster:					
10.553	School Breakfast Program (Note 2)	EDU	94,037,481		94,035,997
		JUV			
10.555	National School Lunch Program (Note 2) (Note 10)	EDU	230,085,727		230,079,717
		AGR		28,427,188	
		JUV			
10.556	Special Milk Program for Children (Note 2)	EDU	19,086		19,086
10.559	Summer Food Service Program for Children (Note 2)	EDU	9,117,296		8,847,930
Total Child Nutrition Cluster:			<u>333,259,590</u>	<u>28,427,188</u>	<u>332,982,730</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	CHFS	106,857,585		23,115,768
10.558	Child and Adult Care Food Program (Note 2)	EDU	44,199,554		43,650,326
10.560	State Administrative Expenses for Child Nutrition	EDU	3,198,952		164,984
		AGR	477,260		
Food Distribution Cluster:					
10.565	Commodity Supplemental Food Program (Note 10)(Note 11)	AGR	1,858,601	6,296,841	
10.568	Emergency Food Assistance Program (Administrative Costs)	AGR	1,505,971		
10.569	Emergency Food Assistance Program (Food Commodities) (Note 10)	AGR		9,946,530	
Total Food Distribution Cluster:			<u>3,364,572</u>	<u>16,243,371</u>	
10.572	WIC Farmers' Market Nutrition Program (FMNP)	CHFS	127,216		
10.575	Farm to School Grant Program (Note 14)	AGR			
10.576	Senior Farmers Market Nutrition Program	AGR	278,298		
10.578	WIC Grants to States (WGS)	CHFS	34,818		
10.579	Child Nutrition Discretionary Grants Limited Availability	EDU	365,529		365,529
10.582	Fresh Fruit and Vegetable Program	EDU	2,359,538		2,359,538
10.589	Child Nutrition Direct Certification Performance Awards (Note 14)	EDU			
10.592	Healthy, Hunger-Free Kids Act of 2010 Childhood Hunger Research and Demonstration Projects	CHFS	656,683		
10.596	Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	CHFS	7,855,092		7,315,837
		DWI	1,676		

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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
<u>U.S. Department of Agriculture (Continued)</u>					
Direct Programs (Continued):					
10.598	Supplemental Nutrition Assistance Program (SNAP) Recipient Trafficking Prevention Grants	CHFS	119,234		
		KSP	3,557		
10.652	Forestry Research	EEC	282,357		
10.664	Cooperative Forestry Assistance	EEC	2,209,626		471,051
10.674	Wood Utilization Assistance	EEC	1,064		
10.676	Forest Legacy Program	EEC	4,744		
10.678	Forest Stewardship Program	EEC	56,687		
10.771	Rural Cooperative Development Grants (Note 14)	AGR			
10.902	Soil and Water Conservation (Note 14)	COT			
		F&W			
		EEC			
10.912	Environmental Quality Incentives Program	EEC	48,327		
10.913	Farm and Ranch Lands Protection Program	AGR	4,150		
		F&W			
10.923	Emergency Watershed Protection Program	TC	61,397		
10.932	Regional Conservation Partnership Program	EEC	27,695		27,695
10.U01	Rural Rehabilitation Student Loan Program (Note 1) (Note 3) (Note 14)	AGR			
10.U02	HWA Participating Agreement with Daniel Boone National Forest (Note 1)(Note 15)	EEC	24,445		
Total U.S. Department of Agriculture			<u>\$ 578,118,924</u>	<u>\$ 935,523,016</u>	<u>\$ 422,034,745</u>
<u>U.S. Department of Commerce</u>					
Direct Programs:					
11.302	Economic Development Support for Planning Organizations	DLG	1,050,000		1,050,000
Economic Development Cluster:					
11.307	Economic Adjustment Assistance	KCNA	\$ 4,527	\$	\$
		DLG			
		DWI	55,466		
Total Economic Development Cluster:			<u>59,993</u>		
11.549	State and Local Implementation Grant Program	COT			
		KSP	137,286		
Total U.S. Department of Commerce			<u>\$ 1,247,279</u>	<u>\$</u>	<u>\$ 1,050,000</u>
<u>U.S. Department of Defense</u>					
Direct Programs:					
12.106	Flood Control Projects	F&W	\$ 7,665	\$	\$
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	EEC	141,092		
12.217	Electronic Absentee Systems for Elections	SOS	50,567		
12.400	Military Construction, National Guard	MIL	38,009		
12.401	National Guard Military Operations and Maintenance (O&M) Projects	MIL	24,438,869		
12.404	National Guard ChalleNGe Program	MIL	5,195,152		
12.617	Economic Adjustment Assistance for State Governments	CMA	328,475		
12.700	Donations/Loans of Obsolete DOD Property (Note 10)	EEC		219,900	
		KSP			
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities (Note 1)(Note 15)	EEC	1,050,198		63,139
12.U02	Teacher and Teacher's Aide Placement Assistance Program (Note 1)(Note 14)	EPSB			
Total U.S. Department of Defense			<u>\$ 31,250,027</u>	<u>\$ 219,900</u>	<u>\$ 63,139</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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Housing and Urban Development					
Direct Programs:					
Community Development Block Grants-State-Administered Small Cities Program					
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii (Note 8)	DLG MIL	\$ 24,866,813	\$	\$ 24,551,365
14.262	Homeless Prevention and Rapid Re-Housing Program Technical Assistance (Note 14)	DLG			
14.270	Appalachia Economic Development Initiative	DLG	92,819		89,149
14.401	Fair Housing Assistance Program State and Local	HRC	120,564		
Total U.S. Department of Housing and Urban Development			\$ 25,080,196	\$	\$ 24,640,514
U.S. Department of the Interior					
Direct Programs:					
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	EEC	\$ 10,945,235	\$	\$ 146,005
15.252	Abandoned Mine Land Reclamation (AMLR)	EEC	19,107,043		2,829,285
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	EEC	46,269		
Fish and Wildlife Cluster:					
15.605	Sport Fish Restoration (Note 7)	F&W	4,722,542		
15.611	Wildlife Restoration and Basic Hunter Education (Note 9)	F&W	8,803,416		
Total Fish and Wildlife Cluster:			13,525,958		
15.608	Fish and Wildlife Management Assistance	F&W	280,608		
15.614	Coastal Wetlands Planning, Protection and Restoration (Note 14)	F&W			
15.615	Cooperative Endangered Species Conservation Fund (Note 7)	F&W	203,043		
		EEC	34,890		
15.616	Clean Vessel Act (Note 14)	F&W			
15.622	Sportfishing and Boating Safety Act	F&W	92,354		
15.623	North American Wetlands Conservation Fund (Note 14)	F&W			
15.626	Enhanced Hunter Education and Safety (Note 14)	F&W			
15.632	Conservation Grants Private Stewardship for Imperiled Species	F&W	63,100		
15.634	State Wildlife Grants (Note 7)	F&W	927,826		
15.656	ARRA-Recovery Act Funds - Habitat Enhancement, Restoration and Improvement (Note 13) (Note 14)	F&W			
15.657	Endangered Species Conservation - Recovery Implementation Funds	F&W	66,142		
		EEC	12,689		
15.809	National Spatial Data Infrastructure Cooperative Agreements (Note 14)	COT			
15.904	Historic Preservation Fund Grants-In-Aid	KHC	863,464		84,688
15.916	Outdoor Recreation Acquisition, Development and Planning (Note 6)	DLG	528,482		528,482
15.945	Cooperative Research and Training Programs - Resources of the National Park System (Note 14)	EEC			
15.981	Water Use and Data Research	EEC	25,929		
15.U01	Clark River NWR Fish Survey (Note 1)(Note 14)	F&W			
15.U02	Ohio River Survey (Note 1)(Note 14)	F&W			
Total U.S. Department of the Interior			\$ 46,723,032	\$	\$ 3,588,460
U.S. Department of Justice					
Direct Programs:					
16.017	Sexual Assault Services Formula Program	JUST	\$ 382,953	\$	\$ 382,953
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry) (Note 14)	CORR			
16.320	Services for Trafficking Victims	OAG	253,362		
16.523	Juvenile Accountability Block Grants	JUV	29,348		
16.540	Juvenile Justice and Delinquency Prevention	JUV	553,389		488,686
16.543	Missing Children's Assistance	KSP	225,223		
16.550	State Justice Statistics Program for Statistical Analysis Centers	JUST	207,000		
16.554	National Criminal History Improvement Program (NCHIP)	KSP	183,852		
		JUST			

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**COMMONWEALTH OF KENTUCKY
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(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Justice (Continued)					
Direct Programs (Continued):					
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	KSP			
		CORR	36,251		
16.575	Crime Victim Assistance	JUST	16,617,355		15,701,667
		UPS	727,669		
16.576	Crime Victim Compensation	PPC	321,200		
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants	CORR	29,390		
16.582	Crime Victim Assistance/Discretionary Grants	JUST	7,648		
		OAG	1,189		
		UPS	32,652		
16.585	Drug Court Discretionary Grant Program (Note 7)	AOC	578,518		
16.588	Violence Against Women Formula Grants	JUST	1,897,363		1,605,583
		AOC	48,861		
		UPS	52,477		
		KSP			
		CHFS			
16.593	Residential Substance Abuse Treatment for State Prisoners	CORR	224,220		
		JUV			
		JUST			
16.606	State Criminal Alien Assistance Program	CORR	25,505		
16.607	Bulletproof Vest Partnership Program (Note 14)	JUST			
16.610	Regional Information Sharing Systems (Note 14)	COT			
16.710	Public Safety Partnership and Community Policing Grants	KSP	443,913		
16.727	Enforcing Underage Drinking Laws Program (Note 14)	KSP			
16.735	PREA Program Strategic Support for PREA Implementation	JUST	945		
		JUV	11,054		
		CORR	29,155		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	JUST	470,967		395,713
		KSP	18,109		
		PUBAD	52,723		
		CORR	18,361		
16.741	DNA Backlog Reduction Program	KSP	1,052,156		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	KSP	48,845		
		JUST	11,458		
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program (Note 7)	AOC	27,061		
16.746	Capital Case Litigation Initiative (Note 14)	JUST			
16.750	Support for Adam Walsh Act Implementation Grant Program	KSP	51,600		
16.754	Harold Rogers Prescription Drug Monitoring Program	CHFS	276,945		
16.813	NICS Act Record Improvement Program	KSP	79,960		
16.817	Innovations in Community-Based Crime Reduction	PUBAD	37,067		
16.826	Vision 21 (Note 14)	PPC			
16.833	National Sexual Assault Kit Initiative	KSP	1,129,938		
		OAG	157,272		
16.922	Equitable Sharing Program	UPS	36,299		
16.U01	Drug Enforcement Administration (Note 1)(Note 15)	KSP	1,886,211		
16.U02	Federal Bureau of Investigation (Note 1)(Note 15)	KSP	79,310		
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program (Note 1)(Note 15)	KSP	81,338		
16.U04	District Fugitive Task Force (Note 1)(Note 15)	KSP	7,659		
16.U05	Equitable Sharing-Asset Forfeiture (Note 1)(Note 15)	KSP	745,945		
Total U.S. Department of Justice			<u>\$ 29,189,716</u>	<u>\$</u>	<u>\$ 18,574,602</u>

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**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Labor					
Direct Programs:					
17.002	Labor Force Statistics	DWI	\$ 933,834	\$	\$
17.005	Compensation and Working Conditions	LABOR	162,429		
Employment Service Cluster:					
17.207	Employment Service/Wagner-Peysner Funded Activities	DWI	6,681,690		
17.801	Disabled Veterans' Outreach Program (DVOP)	DWI	1,654,694		
17.804	Local Veterans' Employment Representative Program	DWI	425,690		
Total Employment Service Cluster:			8,762,074		
17.225	Unemployment Insurance (Note 2)(Note 4)	DWI	328,952,028		
17.225	ARRA-Unemployment Insurance (Note 4)(Note 13)	DWI	865		
17.235	Senior Community Service Employment Program	CHFS	1,372,570		1,310,466
17.245	Trade Adjustment Assistance	DWI	6,070,533		4,719,234
WIOA Cluster:					
17.258	WIOA Adult Program (Note 2)	DWI	11,015,237		10,815,163
17.259	WIOA Youth Activities (Note 2)	DWI	15,461,377		12,895,201
17.278	WIOA Dislocated Worker Formula Grants (Note 2)	DWI	18,071,739		13,957,186
Total WIOA Cluster:			44,548,353		37,667,550
17.261	WIOA Pilots, Demonstrations, and Research Projects	DWI	309,399		
17.271	Work Opportunity Tax Credit Program (WOTC)	DWI	357,398		
17.273	Temporary Labor Certification For Foreign Workers	DWI	477,090		
17.276	Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)	DWI	3,903		
17.277	WIOA National Dislocated Workers Grants / WIA National Emergency Grants	DWI	3,563,856		2,721,165
17.281	WIOA Dislocated Worker National Reserve Technical Assistance and Training	DWI	102,060		
17.285	Apprenticeship USA Grants	LABOR	783,046		522,949
17.503	Occupational Safety and Health State Program	LABOR	3,366,287		
17.600	Mine Health and Safety Grants	EEC	594,488		
Total U.S. Department of Labor			\$ 400,360,213	\$	\$ 46,941,364
U.S. Department of Transportation					
Direct Programs:					
20.106	Airport Improvement Program	TC	\$ 504,689	\$	\$
Highway Planning and Construction Cluster:					
20.205	Highway Planning and Construction (Note 2)(Note 5)	TC	755,308,484		30,978,830
		PARKS	713,111		
		DWI	2,980		
		KSP	345,817		
		KHS			
20.219	Recreational Trails Program (Note 2) (Note 6)	DLG	1,397,264		1,344,565
Total Highway Planning and Construction Cluster:			757,767,656		32,323,395
20.218	Motor Carrier Safety Assistance	KSP	3,556,318		101,464
		TC	562,675		
20.231	Performance and Registration Information Systems Management	TC	181,542		
20.232	Commercial Driver's License Program Implementation Grant	TC	100,797		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	TC	536,506		
20.240	Fuel Tax Evasion-Intergovernmental Enforce Effort	KSP	92,854		
		TC	3,319		
		REV	6,630		

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**COMMONWEALTH OF KENTUCKY
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(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Transportation (Continued)					
Direct Programs (Continued):					
Federal Transit Cluster:					
20.500	Federal Transit Capital Investment Grants	TC	114,838		114,838
20.526	Bus and Bus Facilities Formula Program	TC	5,167,265		5,167,265
Total Federal Transit Cluster:			<u>5,282,103</u>		<u>5,282,103</u>
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	TC	725,886		725,886
20.509	Formula Grants for Rural Areas	TC	20,756,812		19,889,334
Transit Services Programs Cluster:					
20.513	Enhanced Mobility of Seniors and Individuals With Disabilities	TC	1,650,440		1,650,440
Total Transit Services Programs Cluster:			<u>1,650,440</u>		<u>1,650,440</u>
Highway Safety Cluster:					
20.600	State and Community Highway Safety	TC	2,373,775		1,514,216
		KSP	555,231		
		OAG	50,613		
		DCJT	45,540		
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I (Note 14)	KSP			
		DCJT			
20.602	Occupant Protection Incentive Grants (Note 14)	KSP			
		TC			
20.610	State Traffic Safety Information System Improvement Grants (Note 14)	KSP			
20.616	National Priority Safety Programs	TC	2,144,342		1,075,527
		KSP	934,041		
		OAG	116,182		
		DCJT	12,071		
Total Highway Safety Cluster:			<u>6,231,795</u>		<u>2,589,743</u>
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	KSP	157,360		
		TC	54,406		54,406
20.700	Pipeline Safety Program State Base Grant	EEC	609,469		
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	MIL	290,352		66,189
20.933	National Infrastructure Investments	TC	13,637,321		1,555,024
Total U.S. Department of Transportation			<u>\$ 812,708,930</u>	<u>\$</u>	<u>\$ 64,237,984</u>
U.S. Department of Treasury					
Direct Programs:					
21.016	Equitable Sharing (Note 14)	UPS	\$	\$	\$
21.U01	Internal Revenue Service (Note 1)(Note 14)	KSP			
21.U02	Equitable Sharing-Asset Forfeiture (Note 1) (Note 15)	KSP	641,569		
		UPS			
21.U03	State Small Business Credit Initiative (Note 1)(Note 15)	CED	5,635		
Total U.S. Department of Treasury			<u>\$ 647,204</u>	<u>\$</u>	<u>\$</u>
U.S. Appalachian Regional Commission					
Direct Programs:					
23.002	Appalachian Area Development	DLG	\$ 741,859	\$	\$ 741,859
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects	DLG	127,351		
Total U.S. Appalachian Regional Commission			<u>\$ 869,210</u>	<u>\$</u>	<u>\$ 741,859</u>

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**COMMONWEALTH OF KENTUCKY
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(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
<u>U.S. Equal Employment Opportunity Commission</u>					
Direct Programs:					
30.002	Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	HRC	\$ 140,920	\$	\$
Total U.S. Equal Employment Opportunity Commission			\$ 140,920	\$	\$
<u>U.S. General Services Administration</u>					
Direct Programs:					
39.003	Donation of Federal Surplus Personal Property (Note 10)	FAC	\$	\$ 73,873	\$
39.011	Election Reform Payments (Note 7) (Note 12)	EEC KBE	818,136		
Total U.S. General Services Administration			\$ 818,136	\$ 73,873	\$
<u>National Aeronautics and Space Administration</u>					
Direct Programs:					
43.002	Aeronautics (Note 14)	COT	\$	\$	\$
Total National Aeronautics and Space Administration			\$	\$	\$
<u>U.S. National Foundation on the Arts and the Humanities</u>					
Direct Programs:					
45.025	Promotion of the Arts Partnership Agreements	KAC KHS	\$ 740,687	\$	\$ 677,963
45.149	Promotion of the Humanities Division of Preservation and Access	KHS	2,658		
45.161	Promotion of the Humanities Research	KHS	70,533		
45.301	Museums for America	KHS	44,498		
45.310	Grants to States	DLA	2,229,144		10,000
45.313	Laura Bush 21st Century Librarian Program	DLA	78,068		
Total U.S. National Foundation on the Arts and Humanities			\$ 3,165,588	\$	\$ 687,963
<u>U.S. Small Business Administration</u>					
Direct Programs:					
59.061	State Trade Expansion	CED	\$ 275,375	\$	\$
Total U.S. Small Business Administration			\$ 275,375	\$	\$
<u>U.S. Department of Veterans Affairs</u>					
Direct Programs:					
64.005	Grants to States for Construction of State Home Facilities	VA	\$ 508,303	\$	\$
64.015	Veterans State Nursing Home Care	VA	22,702,422		
64.101	Burial Expenses Allowance for Veterans	VA	732,398		
Total U.S. Department of Veterans Affairs			\$ 23,943,123	\$	\$
<u>U.S. Environmental Protection Agency</u>					
Direct Programs:					
66.032	State Indoor Radon Grants	CHFS	\$ 211,314	\$	\$ 119,013
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (Note 10)	EEC	647,661	105,089	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	EEC	226,279		
66.433	State Underground Water Source Protection	EEC	163,232		
66.454	Water Quality Management Planning	EEC	170,000		

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(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Environmental Protection Agency (Continued)					
Direct Programs (Continued):					
Clean Water State Revolving Fund Cluster:					
66.458	Capitalization Grants for Clean Water State Revolving Funds	EEC	603,198		
	Total Clean Water State Revolving Fund Cluster:		<u>603,198</u>		
66.460	Nonpoint Source Implementation Grants	EEC	59,206		59,205
Drinking Water State Revolving Fund Cluster:					
66.468	Capitalization Grants for Drinking Water State Revolving Funds	EEC	5,534,432		69,524
	Total Drinking Water State Revolving Fund Cluster:		<u>5,534,432</u>		<u>69,524</u>
66.605	Performance Partnership Grants (Note 10)	EEC	9,856,898	221,764	1,930,234
		AGR	602,679		
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	CHFS	368,330		45,000
66.717	Source Reduction Assistance	EEC	8,803		
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative	EEC	164,603		
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	EEC	423,105		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	EEC	1,223,936		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	EEC	56,693		
66.818	Brownfield Assessment and Cleanup Cooperative Agreements	EEC	86,769		40,902
66.951	Environmental Education Grants	DWI	37,294		6,850
	Total U.S. Environmental Protection Agency		<u>\$ 20,444,432</u>	<u>\$ 326,853</u>	<u>\$ 2,270,728</u>
U.S. Department of Energy					
Direct Programs:					
81.041	State Energy Program	EEC	\$ 630,370	\$	\$ 130,140
81.104	Environmental Remediation and Waste Processing and Disposal	EEC	833,801		
		CHFS	580,018		
81.128	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) (Note 13) (Note 14)	DLG			
		PPC			
81.138	State Heating Oil and Propane Program	EEC	8,470		
	Total U.S. Department of Energy		<u>\$ 2,052,659</u>	<u>\$</u>	<u>\$ 130,140</u>
U.S. Department of Education					
Direct Programs:					
84.010	Title I Grants to Local Educational Agencies (Note 2)	EDU	\$ 206,354,235	\$	\$ 199,320,825
84.011	Migrant Education State Grant Program	EDU	6,892,463		6,839,300
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	JUV	1,627,106		748,894
		CORR	6,820		
		EDU	253		
Special Education Cluster (IDEA):					
84.027	Special Education Grants to States (Note 2)	EDU	154,654,226		152,299,742
84.173	Special Education Preschool Grants (Note 2)	EDU	9,558,254		9,268,101
	Total Special Education Cluster (IDEA):		<u>164,212,480</u>		<u>161,567,843</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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Education (Continued)					
Direct Programs (Continued):					
84.048	Career and Technical Education -- Basic Grants to States	EDU	17,291,894		14,918,851
		CORR	2		
		EPSB	87,436		
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States (Note 2)	DWI	45,835,721		
84.144	Migrant Education Coordination Program	EDU	155,165		
84.161	Rehabilitation Services Client Assistance Program	DWI	164,349		
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	DWI	504,457		
84.181	Special Education-Grants for Infants and Families	CHFS	6,689,416		
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	EDU	104,907		98,751
84.186	Safe and Drug-Free Schools and Communities State Grants (Note 14)	EDU			
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	DWI	86,508		
84.196	Education for Homeless Children and Youth	EDU	1,015,409		975,105
84.206	Javits Gifted and Talented Students Education	EDU	415,981		414,311
84.213	Even Start State Educational Agencies (Note 14)	EDU			
84.215	Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods (Note 14)	KHS			
84.224	Assistive Technology (Note 14)	DWI			
84.235	Rehabilitation Services Demonstration and Training Programs	DWI	506,061		283,245
84.240	Program of Protection and Advocacy of Individual Rights	PUBAD	178,004		
84.265	Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training (Note 14)	DWI			
84.287	Twenty-First Century Community Learning Centers	EDU	16,872,207		16,810,797
84.298	State Grants for Innovative Programs (Note 14)	EDU			
84.318	Educational Technology State Grants (Note 14)	EDU			
84.323	Special Education - State Personnel Development	EDU	1,199,540		823,148
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	EDU	181,598		181,598
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)(Note 14)	EDU			
84.357	Reading First State Grants (Note 14)	EDU			
84.358	Rural Education	EDU	4,354,925		4,292,162
84.365	English Language Acquisition State Grants	EDU	3,224,295		3,106,133
84.366	Mathematics and Science Partnerships	EDU	2,316,901		2,203,557
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (Note 2)	EDU	30,427,532		29,743,137
84.369	Grants for State Assessments and Related Activities	EPSB	429,972		
84.371	Comprehensive Literacy Development	EDU	3,176,515		
84.372	Statewide Longitudinal Data Systems	EDU	48,072		
84.377	School Improvement Grants	DWI	1,507,969		
84.377	School Improvement Grants	EDU	5,591,810		5,535,894
84.388	ARRA-School Improvement Grants, Recovery Act (Note 13)(Note 14)	EDU			
84.412	Race to the Top -- Early Learning Challenge	CHFS	12,493,881		2,555,050
		GOV	3,210,518		
		EDU	4,448,066		4,142,083
84.413	Race to the Top (Note 14)	EDU			
84.416	Race to the Top - District Grants	DWI	161,286		
84.424	Student Support and Academic Enrichment Program	EDU	175,286		114,997
Total U.S. Department of Education			\$ 541,949,040	\$	\$ 454,675,681

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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. National Archives and Records Administration					
Direct Programs:					
89.003	National Historical Publications and Records Grants	DLA	\$ 92,762	\$	\$
		KHS	40,228		
Total U.S. National Archives and Records Administration			\$ 132,990	\$	\$
U.S. Election Assistance Commission					
Direct Programs:					
90.401	Help America Vote Act Requirements Payments (Note 7)	KBE	\$ 2,219,428	\$	\$
Total U.S. Election Assistance Commission			\$ 2,219,428	\$	\$
U.S. Department of Health and Human Services					
Direct Programs:					
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	CHFS	\$ 72,437	\$	\$ 72,437
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	CHFS	212,488		123,427
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	CHFS	287,152		268,250
Aging Cluster:					
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	CHFS	5,152,668		4,969,806
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	CHFS	9,056,974		8,545,219
93.053	Nutrition Services Incentive Program	CHFS	1,480,490		1,480,490
Total Aging Cluster:			15,690,132		14,995,515
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (Note 14)	CHFS			
93.051	Alzheimer's Disease Demonstration Grants to States (Note 14)	CHFS			
93.052	National Family Caregiver Support, Title III, Part E	CHFS	2,051,668		1,963,351
93.069	Public Health Emergency Preparedness (Note 10)	CHFS	8,661,546	339,507	4,641,885
93.070	Environmental Public Health and Emergency Response	CHFS	762,487		
93.071	Medicare Enrollment Assistance Program	CHFS	543,924		511,277
93.073	Birth Defects and Developmental Disabilities-Prevention and Surveillance	CHFS	357,404		
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	CHFS	338,913		287,767
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	EDU	45,371		
93.087	Enhance Safety of Children Affected by Substance Abuse	CHFS	359,713		216,292
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	CHFS	549,984		542,800
93.103	Food and Drug Administration Research	CHFS	595,385		
93.110	Maternal and Child Health Federal Consolidated Programs	CHFS	122,487		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	CHFS	486,309		
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	CHFS	133,493		
93.136	Injury Prevention and Control Research and State and Community Based Programs	CHFS	418,590		418,590
		DCJT	12,454		
93.138	Protection and Advocacy for Individuals with Mental Illness	PUBAD	389,598		
93.150	Projects for Assistance In Transition from Homelessness (PATH)	CHFS	467,601		452,978
93.184	Disabilities Prevention	CHFS	133,800		
93.217	Family Planning Services	CHFS	6,338,675		5,792,539
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	CHFS	1,061,789		987,620
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Note 7)	CHFS	8,017,694		5,978,661
		AOC	2,326,667		
		EDU	1,466,677		1,159,028

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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Health and Human Services (Continued)					
Direct Programs (Continued):					
93.251	Universal Newborn Hearing Screening	CHFS	228,448		
93.267	State Grants for Protection and Advocacy Services (Note 14)	PUBAD			
93.268	Immunization Cooperative Agreements (Note 2) (Note 10)	CHFS	3,524,112	55,544,469	
93.270	Viral Hepatitis Prevention and Control	CHFS	256,701		
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	CHFS	3,913,357		870,446
93.292	National Public Health Improvement Initiative (Note 14)	CHFS			
93.296	State Partnership Grant Program to Improve Minority Health (Note 14)	CHFS			
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	CHFS	1,862,761		247,127
93.324	State Health Insurance Assistance Program	CHFS	794,647		555,652
93.325	Paralysis Resource Center	DWI	58,031		40,355
93.369	ACL Independent Living State Grants	DWI	93,217		
		CHFS	191,255		190,722
93.464	ACL Assistive Technology	DWI	515,540		475,623
93.504	Family to Family Health Information Centers	CHFS	88,185		
Maternal, Infant, and Early Childhood Home Visiting Cluster:					
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	CHFS	3,427,847		
			3,427,847		
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient	CHFS	77,280		
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	PPC	176,307		
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information	CHFS	945,349		24,262
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	PPC	340,435		
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds (Note 14)	CHFS			
93.556	Promoting Safe and Stable Families	CHFS	4,985,618		4,404,912
TANF Cluster:					
93.558	Temporary Assistance for Needy Families (Note 2)	CHFS	176,068,683		17,206,723
	Total TANF Cluster:		176,068,683		17,206,723
93.563	Child Support Enforcement (Note 2)	CHFS	39,245,513		27,185,931
		AOC	107,974		
93.564	Child Support Enforcement Research (Note 14)	CHFS			
93.568	Low-Income Home Energy Assistance (Note 2)	CHFS	41,452,243		41,389,775
93.569	Community Services Block Grant	CHFS	12,004,305		11,890,757
CCDF Cluster:					
93.575	Child Care and Development Block Grant (Note 2)	CHFS	26,786,460		9,595,734
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	CHFS	70,044,400		492,839
	Total CCDF Cluster:		96,830,860		10,088,573
93.586	State Court Improvement Program	AOC	383,853		
93.590	Community-Based Child Abuse Prevention Grants	CHFS	1,660,397		1,399,066
93.597	Grants to States for Access and Visitation Programs	CHFS	137,881		
93.599	Chafee Education and Training Vouchers Program (ETV)	CHFS	465,139		
93.600	Head Start	GOV	151,508		
		EDU			

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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Health and Human Services (Continued)					
Direct Programs (Continued):					
93.603	Adoption and Legal Guardianship Incentive Payments	CHFS	794,058		794,058
93.617	Voting Access for Individuals with Disabilities-Grants To States (Note 14)	KBE			
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	PUBAD	62,674		
93.624	ACA-State Innovation Models: Funding for Model Design and Model Testing Assistance (Note 14)	CHFS			
93.627	Affordable Care Act: Testing Experience and Functional Assessment Tools	CHFS	199,964		
93.630	Developmental Disabilities Basic Support and Advocacy Grants	CHFS	1,006,972		
		PUBAD	502,899		
93.643	Children's Justice Grants to States	CHFS	131,129		
93.644	Adult Medicaid Quality: Improving Material and Infant Health Outcomes in Medicaid and CHIP	CHFS	63,375		
93.645	Stephanie Tubbs Jones Child Welfare Services Program	CHFS	4,326,084		
93.658	Foster Care Title IV-E (Note 2)	CHFS	57,307,199		4,127,314
		JUV	781,674		
		AOC	441,613		
93.659	Adoption Assistance (Note 2)	CHFS	56,551,839		
93.667	Social Services Block Grant	CHFS	15,953,473		15,259
		JUV	6,859,831		
93.669	Child Abuse and Neglect State Grants	CHFS	388,533		203,089
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	CHFS	1,396,614		1,394,527
93.674	Chafee Foster Care Independence Program	CHFS	2,019,191		1,668,891
93.708	ARRA-Head Start (Note 13) (Note 14)	EDUC			
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance-financed in part by the Prevention and Public Health Fund (PPHF)	CHFS	342,180		
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs-financed by Prevention and Public Health Funds (PPHF) (Note 14)	CHFS			
93.735	State Public Health Approaches for Ensuring Quitline Capacity-Funded in part by Prevention	CHFS	184,055		
93.753	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public	CHFS	406,343		305,896
93.757	State and Local Public Health Actions to Prevent and Obesity, Diabetes, Heart Disease, and Stroke (PPHF)	CHFS	1,089,762		
93.767	Children's Health Insurance Program (Note 2)	CHFS	207,480,417		
Medicaid Cluster:					
93.775	State Medicaid Fraud Control Units (Note 2)	OAG	2,642,673		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (Note 2)	CHFS	9,705,464		
93.778	Medical Assistance Program (Note 2)	CHFS	8,137,742,309		
93.778	ARRA-Medical Assistance Program (Note 2)(Note 13)	CHFS	22,914,865		
	Total Medicaid Cluster:		8,173,005,311		
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Note 14)	CHFS			
93.788	Opioid STR	CHFS	4,454,955		1,230,922
93.791	Money Follows the Person Rebalancing Demonstration	CHFS	1,351,142		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	CHFS	306,514		
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious	CHFS	540,394		89,377

**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
<u>U.S. Department of Health and Human Services (Continued)</u>					
Direct Programs (Continued):					
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	CHFS	322,084		314,084
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services	CHFS	22,402		
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	PUBAD	48,335		
93.873	State grants for Protection and Advocacy Services	PUBAD	25,150		
93.881	The Health Insurance Enforcement and Consumer Protections Grant program	PPC	384,818		
93.889	National Bioterrorism Hospital Preparedness Program	CHFS	2,804,930		1,768,541
		MIL	134,083		
		DWI	15,060		14,443
93.917	HIV Care Formula Grants	CHFS	7,478,400		4,165,391
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (Note 14)	EDU			
		CHFS			
93.940	HIV Prevention Activities Health Department Based	CHFS	1,686,266		260,347
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS)	CHFS	153,720		66,979
93.945	Assistance Programs for Chronic Disease Prevention and Control	CHFS	1,117,817		30,112
		EDU	292,974		18,307
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	CHFS	376,135		
93.958	Block Grants for Community Mental Health Services	CHFS	6,656,600		5,605,552
93.959	Block Grants for Prevention and Treatment of Substance Abuse	CHFS	19,663,863		17,880,593
		KSP			
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (Note 10)	CHFS	951,625	396,307	75,761
93.991	Preventive Health and Health Services Block Grant	CHFS	1,507,972		117,928
93.994	Maternal and Child Health Services Block Grant to the States	CHFS	10,844,217		332,000
93.U01	Other Federal Assistance (Note 1)(Note 15)	CHFS	307,236		
		KSP	10,921		
93.U02	Medicare Nursing Home Care (Note 1)(Note 15)	VA	1,643,129		
Total U.S. Department of Health and Human Services			\$ 9,036,287,816	\$ 56,280,283	\$ 194,861,712
<u>U.S. Corporation for National and Community Service</u>					
Direct Programs:					
94.003	State Commissions	CHFS	\$ 265,321	\$	\$
94.004	Learn and Serve America_School and Community Based Programs (Note 14)	EDU			
94.006	AmeriCorps	CHFS	5,908,994		5,903,354
		DWI	1,956		
94.009	Training and Technical Assistance	CHFS	127,470		
Foster Grandparent/Senior Companion Cluster:					
94.011	Foster Grandparent Program	CHFS	3,525		
Total Foster Grandparent/Senior Companion Cluster:			3,525		
94.021	Volunteer Generation Fund	CHFS	96,696		18,591
Total U.S. Corporation for National and Community Service			\$ 6,403,962	\$	\$ 5,921,945
<u>U.S. Office of National Drug Control Policy</u>					
Direct Program:					
95.001	High Intensity Drug Trafficking Areas Program	KSP	1,006,167		
		OAG	97,291		
Total U.S. Office of National Drug Control Policy			\$ 1,103,458	\$	\$

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, 2018
(Continued)**

CFDA	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Social Security Administration					
Direct Programs:					
Disability Insurance/SSI Cluster:					
96.001	Social Security Disability Insurance (Note 2)	CHFS	\$ 44,797,281	\$	\$
		OAG	448,944		
	Total Disability Insurance/SSI Cluster:		<u>45,246,225</u>		
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	PUBAD	134,652		
Total U.S. Social Security Administration			<u>\$ 45,380,877</u>	<u>\$</u>	<u>\$</u>
U. S. Department of Homeland Security					
Direct Programs:					
97.012	Boating Safety Financial Assistance	F&W	\$ 1,127,422	\$	\$
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	EEC	287,478		
97.029	Flood Mitigation Assistance	MIL	3,501,348		3,501,348
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	TC	8,512,962		
		MIL	6,993,227		5,705,410
		PARKS	35,679		
		KSP			
97.039	Hazard Mitigation Grant	MIL	5,756,952		5,326,945
97.040	Chemical Stockpile Emergency Preparedness Program	MIL	11,203,629		9,666,561
97.041	National Dam Safety Program	EEC	110,452		
97.042	Emergency Management Performance Grants	MIL	4,934,013		2,447,745
		EEC	9,373		
97.045	Cooperating Technical Partners	EEC	2,685,122		
97.047	Pre-Disaster Mitigation	MIL	582,233		561,074
97.056	Port Security Grant Program (Note 14)	KSP			
		F&W			
97.067	Homeland Security Grant Program	KOHS	2,561,555		1,714,750
97.082	Earthquake Consortium	MIL	2,861		
97.089	Driver's License Security Grant Program	TC	47,574		
97.107	National Incident Management System (NIMS) (Note 14)	MIL			
97.108	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	EEC	14,875		
97.110	Severe Repetitive Loss Program (Note 14)	MIL			
Total U.S. Department of Homeland Security			<u>\$ 48,366,755</u>	<u>\$</u>	<u>\$ 28,923,833</u>
Other Federal Assistance					
Direct Programs:					
99.U01	Tennessee Valley Authority (Note 1) (Note 14)	F&W	\$	\$	\$
Total Other Federal Assistance			<u>\$</u>	<u>\$</u>	<u>\$</u>
Total All State Agencies			<u>\$ 11,658,879,290</u>	<u>\$ 992,423,925</u>	<u>\$ 1,269,344,669</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018. 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 assets, or cash flows of the Commonwealth.

Significant Accounting Policies – Expenditures reported on the Schedule are presented on the modified 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 last two pay periods 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 2018. 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.

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

Note 1 – Basis of Presentation and Significant Accounting Policies (Continued)

Programs that do not have CFDA numbers 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.

Note 2 – Type A Programs

Type A programs for the Commonwealth mean any program for which total expenditures of federal awards exceeded \$30,000,000 for FY 2018. The Commonwealth had the following programs (cash and noncash) that met the Type A program definition for FY 2018, 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:

CFDA	Program Title	Expenditures
Supplemental Nutrition Assistance Program Cluster		
10.551	Supplemental Nutrition Assistance Program	\$ 890,852,457
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	70,829,643

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

Note 2 - Type A Programs (Continued)

CFDA	Program Title	Expenditures
Child Nutrition Cluster		
10.553	School Breakfast Program	94,037,481
10.555	National School Lunch Program	258,512,915
10.556	Special Milk Program for Children	19,086
10.559	Summer Food Service Program for Children	9,117,296
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	106,857,585
10.558	Child and Adult Care Food Program	44,199,554
17.225	Unemployment Insurance	328,952,028
WIOA Cluster		
17.258	WIOA Adult Program	11,015,237
17.259	WIOA Youth Activities	15,461,377
17.278	WIOA Dislocated Worker Formula Grants	18,071,739
Highway Planning and Construction Cluster		
20.205	Highway Planning and Construction	756,370,392
20.219	Recreational Trails Program	1,397,264
84.010	Title I Grants to Local Educational Agencies	206,354,235
Special Education Cluster (IDEA)		
84.027	Special Education Grants to States	154,654,226
84.173	Special Education Preschool Grants	9,558,254
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	45,835,721
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	30,427,532

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

Note 2 - Type A Programs (Continued)

CFDA	Program Title	Expenditures
93.268	Immunization Cooperative Agreements	59,068,581
Temporary Assistance for Needy Families Cluster		
93.558	Temporary Assistance for Needy Families	176,068,683
93.563	Child Support Enforcement	39,353,487
93.568	Low-Income Home Energy Assistance	41,452,243
CCDF Cluster		
93.575	Child Care and Development Block Grant	26,786,460
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	70,044,400
93.658	Foster Care Title IV-E	58,530,486
93.659	Adoption Assistance	56,551,839
93.767	Children's Health Insurance Program	207,480,417
Medicaid Cluster		
93.775	State Medicaid Fraud Control Units	2,642,673
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	9,705,464
93.778	Medical Assistance Program	8,137,742,309
93.778	ARRA-Medical Assistance Program	22,914,865
Disability Insurance/Supplemental Security Income Cluster		
96.001	Social Security Disability Insurance	45,246,225
Total Type A Programs		\$ 12,006,112,154

COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)

Note 3 – Federally Assisted Loan Program (CFDA 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, 2018 outstanding student loans totaled \$64,466. There were no new grants or scholarships authorized by the USDA in FY 2018.

Note 4 – Unemployment Insurance (CFDA 17.225)

The Commonwealth paid out \$303,096,846 in benefits in FY 2018. The amounts shown on the accompanying Schedule reflect both the amount expended for benefits from the Trust Fund and an additional \$25,856,047 of federal funds expended for administration of the program, resulting in a combined total of \$328,952,893 in federal expenditures. Included in this amount is \$865 in benefit payments funded by the American Recovery and Reinvestment Act (ARRA).

Note 5 – Highway Planning and Construction (CFDA 20.205)

The information reported for the Highway Planning and Construction program represents the activity of all open projects during FY 2018. These projects were funded from several apportionments. Apportionments 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 \$2,080,196 for FY 2018.

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

**Note 6 – Outdoor Recreation Acquisition, Development and Planning
(CFDA 15.916) and Recreational Trails Program (CFDA 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.

CFDA	Program Title	State Agency	Expenditures
15.605	Sport Fish Restoration	F&W	\$ 522,596
15.615	Cooperative Endangered Species Conservation Fund	F&W	43,439
15.634	State Wildlife Grants	F&W	832,742
16.585	Drug Court Discretionary Grant Program	AOC	72,981
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program	AOC	2,123
39.011	Election Reform Payments	KBE	690,871
90.401	Help America Vote ACT Requirements Payments	KBE	2,219,428
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	AOC	402,302
Total Research and Development Expenditures			\$ 4,786,482

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

Note 8 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CFDA 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 (CFDA 15.611)

The Department of Fish and Wildlife Resources leases properties from the U.S. Army Corps 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	Sloughs-Grassy Pond
Barlow Bottoms-Olmstead	Taylorsville Lake

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 (CFDA 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, 2018
(Continued)**

Note 10 – Noncash Expenditure Programs

The Commonwealth’s noncash programs and a description of the method/basis of valuation for FY 2018 are as follows:

CFDA	Program Title	Amount	Method/Basis of Valuation
10.551	Supplemental Nutrition Assistance Program	\$ 890,852,457	EBT Issuance
10.555	National School Lunch Program	28,427,188	Commodities issued for FY18 per WBSCM report
10.565	Commodity Supplemental Food Program	6,296,841	Commodities issued for FY18 per WBSCM report
10.569	Emergency Food Assistance Program (Food Commodities)	9,946,530	Commodities issued for FY18 per WBSCM report
12.700	Donations/Loans of Obsolete DOD Property	219,900	Acquisition Cost determined by the Department of Defense
39.003	Donation of Federal Surplus Personal Property	73,873	22.47% of federal acquisition cost (\$328,761)
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	105,089	Environmental Protection Agency contracts with Eastern Research Group for sample analysis
66.605	Performance Partnership Grants	221,764	In-kind services valued by the donor, the U.S. Environmental Protection Agency
93.069	Public Health Emergency Preparedness	339,507	Grant Award Document
93.268	Immunization Cooperative Agreements	55,544,469	CDC Report
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	396,307	Grant Award Document
Total Noncash Expenditures		<u>\$ 992,423,925</u>	

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

Note 11 – Activity Occurring in Programs with Inventoriable Items

The Department of Agriculture operates a statewide Commodity Supplemental Food Program (CFDA 10.565). The dollar value of the inventory, based on the USDA Commodity File, dated June 2018 is as follows:

	Commodity Supplemental Food Program CFDA 10.565
Beginning Inventory, July 1, 2017	\$ 1,588,281
Price Adjustment	(189,729)
Adjusted Inventory, July 1, 2017	<u>1,398,552</u>
Received Commodities	6,129,720
Issued to Recipients	(6,296,841)
Net Value of Inventory Adjustments, June 30, 2018	(2,872)
Ending Inventory, June 30, 2018	<u>\$ 1,228,559</u>

Note 12 - Election Reform Payments (CFDA 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 Schedule.

Note 14 - Zero Expenditure Programs

These programs had no expenditures related to the respective state organization during FY 2018. The zero expenditure programs included programs with no activity during the year, such as old programs not officially closed out or new programs issued late in the fiscal year. They also included programs with activity other than expenditures. For CFDA numbers with multiple state agencies listed, the Schedule is presented in descending expenditure amount order.

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(Continued)**

Note 15 – Unknown CFDA Number

When a federal program has been awarded to the Commonwealth with an unknown CFDA 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 CFDA numbers and other identifying factors having expenditures during FY 2018 are listed below:

CFDA	Program Title	Agency	Award Identifier	Expenditures
10.U02	HWA Participating Agreement with Daniel Boone National Forest	EEC	11-PA-11080224-027	\$ 24,445
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	EEC	ACWPRG-04-BBB0	1,050,198
16.U01	Drug Enforcement Administration	KSP	DEA-FAMJ16MJ; DEA-FAMJ17MJ OCDETF-CHOKE16; OCDETF-MJTF1710; OCDETF-MJTF1708; OCDETF-LTDTF17; OCDETF-LTDTF16; OCDETF-MJTF1707; OCDETF-MTJF1608; OCDETF-MJTF1610; OCDETF-MJTF16BG; OCDETF-CHOKE17; OCDETF-MFBAND17; OCDETF-LBHERO17; OCDETF-MUCHOD17	1,886,211
16.U02	Federal Bureau of Investigation	KSP	OCDETF-JTTF17LT; OCDETF-JTTF16LT; OCDETF-KCETF16CT; OCDETF-KCETF17CT; OCDETF-HVCDTF17	79,310
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	KSP	ATF-ATF16AT	81,338
16.U04	District Fugitive Task Force	KSP	OCDETF-TSKFRCE16	7,659
16.U05	Equitable Sharing- Asset Forfeiture	KSP	KY-KSP-0000	745,945
21.U02	Equitable Sharing- Asset Forfeiture	KSP	DAF1	641,569
21.U03	State Small Business Credit Initiative	CED	GEXP-6-11SB200Z- GEXP	5,635
93.U01	Other Federal Assistance	CHFS	05-1605-KY-5002	307,236
93.U01	Other Federal Assistance	KSP	FDA-FDA16; FDA-FDA17	10,921
93.U02	Medicare Nursing Home Care	VA	KY-074-1324-DA00- R604	1,643,129