

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: May 13, 2022
FILING REF.: The
preceding agreement
was dated: 07/23/21

G12363

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2018 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

Fleet Management

Records Center

Central Printing

Property Management

Computer Services

Risk Management

Prison Industries

Pension Trust (State Employees Retirement)

Worker Compensation

Facilities Security

STATE/LOCALITY: Commonwealth of Kentucky

AGREEMENT DATE: May 13, 2022

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

Commonwealth of Kentucky
(STATE/LOCALITY)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

BY THE COGNIZANT AGENCY

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

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2022.05.23 12:23:59 -05'00'

(SIGNATURE)

Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

May 13, 2022
(DATE)

HHS Representative Stanley Huynh
Telephone (415) 437-7820

**KENTUCKY STATEWIDE COST ALLOCATION
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2018**

Exhibit A

(Amounts Rounded to the Nearest Dollar)

	Social Security	Statewide Accounting	Customer Resource Center	Procurement Services	Personnel	Treasurer	Auditor	Gov Off for Policy & Mgmt	KY Retirement	Surplus Properties	Pass-Thru Section II	Total Fixed Cost
	D1	D2	D3	D4	D5	D7	D8	D9	D10	D11	(from B)	2018
Leg Research	\$ 3,488	\$ 1,029	\$ (780)	\$ 5,612	\$ 54,049	\$ 2,215	\$ -	\$ 16,032	\$ 163,321	\$ 329	\$ (4,595)	\$ 240,699
Judicial	28,344	11,743	(37,691)		440,206	17,570	909	130,902	1,330,745		32,425	1,955,154
UPS	9,196	2,582	(9,239)	1,024	143,106	5,213		42,653	432,777	1,528	14,508	643,348
Agriculture	1,616	1,962	(4,412)	5,439	24,625	1,596	488	7,157	74,158	817	(703)	112,743
Attorney General	1,730	2,094	(5,584)	2,772	26,999	1,659		8,074	81,696	276	(1,025)	118,692
Election Finance	93	(23)	(263)	26	1,447	53		430	4,374	26	(125)	6,038
Governor's Office	435	82	(2,078)	4,579	6,684	544	601	1,964	20,164	536	2,721	36,231
Veterans Affairs	5,819	(1,991)	(19,421)	(48,370)	89,894	3,564	707	26,568	271,469	54,614	(1,924)	380,928
Military Affairs	1,052	19,293	(35,966)	72,569	15,710	2,192	4,722	4,458	47,124	7,496	10,741	149,390
Local Development	343	188	(2,526)	438	5,185	1,154	1,926	1,489	15,583	81	594	24,457
Secretary of State	228	194	(685)	477	3,521	334		1,039	10,632	104	5,630	21,474
Board of Elections	116	265	(282)	1,036	1,774	182		522	5,353	168	2,749	11,882
Transportation	37,703	99,336	(266,701)	1,020,931	585,233	28,183	20,961	173,915	1,768,964	169,492	268,203	3,906,218
Economic Development	562	331	(1,191)	758	8,729	431		2,594	26,384	125	541	39,265
Finance-KHEAA	287	1,077	(3,056)	2,522	4,380	527		1,276	13,195	322	(673)	19,856
Finance-COT	3,499	4,758	(10,614)	39,394	53,435	2,014	6,523	15,577	160,994	2,781	(5,698)	272,664
Finance-Revenue	7,241	8,801	(7,590)	2,209	111,915	174,125	8,725	33,091	337,996	108	38,020	714,640
Dept of Fish & Wildlife Resources	4,172	15,785	(8,870)	13,105	64,520	2,428	3,217	19,088	194,877	3,166	8,826	320,315
Education Professional Standards Bd	227	732	(1,022)	407	3,484	467		1,017	10,500	46	2,467	18,325
Council on Post Secondary Educ	594	789	(2,269)	6,631	9,081	588	10,528	2,649	27,362	616	3,515	60,083
Education: Office of the Secretary	586	420	(1,482)	(713)	9,121	382		2,719	27,586	189	(434)	38,375
Workforce Investment	7,563	22,678	(70,358)	5,011	115,540	20,073	15,912	33,693	348,134	2,017	7,543	507,806
Dept of Education	9,786	16,713	(34,151)	(2,943)	152,059	10,153	52,179	45,241	459,714	4,646	(3,252)	710,146
KET	981	956	(1,438)	2,227	15,149	670		4,476	45,745	272	607	69,644
Libraries & Archives	672	319	(1,990)	(17)	10,319	481		3,026	31,121	55	(166)	43,821
Nature Preserves Commission	112	111	(767)	126	1,698	92		495	5,118	56	(248)	6,793
GAPS	450	62	(928)	227	6,933	267		2,040	20,921	242	87	30,302
Energy and Environment Cabinet	11,487	7,846	(32,501)	17,932	176,648	7,102	4,601	51,920	532,962	6,049	(11,722)	772,325
Public Protection Cabinet	5,045	2,241	(18,484)	13,396	78,167	3,916		23,179	236,188	2,194	12,004	357,847
Labor Cabinet	2,466	1,866	(4,964)	4,252	38,040	19,225		11,221	114,838	169	3,958	191,072
CHFS-KHBE	274	1,185	(2,413)	12,394	4,399	640	4,226	1,356	13,380	808	8,020	44,270
Health & Family Svcs-Secretary	2,405	15,485	(13,129)	1,336	37,100	11,247		10,945	112,001	384	45,220	222,993
Gov. Off. Of Wellness and Phy. Act.		(0)	(0)									(1)
CHFS: Office of Inspector General	1,982	4,173	(8,373)	222	30,808	990		9,173	93,151	139	(2,376)	129,890
Dept for Aging and Indept. Living	1,293	8,563	(1,125)	642	20,410	3,167		6,178	61,885	182	(991)	100,204
Dept. for Income Support	4,040	10,716	(5,119)	10,598	63,210	544,058	4,785	18,957	191,359	786	(4,366)	839,023
Dept of Public Health	3,340	3,615	(24,445)	24,402	51,781	4,413	2,434	15,363	156,474	3,182	12,816	253,376
Dept. for MH Dev. Disab. & Addic. Svcs.	6,707	3,957	(42,913)	322,590	101,638	3,107		29,351	305,752	95,381	(10,864)	814,704
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	132	418	(969)	849	2,098	70		640	6,371	73	489	10,170
CHFS: Office of the Ombudsman		1	(0)									1
Dept for Community Based Svcs	35,772	35,249	(45,871)	13,612	555,260	37,994	16,147	165,006	1,678,364	2,168	(29,080)	2,464,621
Dept for Medicaid Services	1,649	26,166	13,558	13,415	26,104	975	20,369	7,931	79,201	603	(1,674)	188,296
Dept for Medicaid Svcs: Benefits		20,401	14,649			25,038						60,088
Children With Special Care Needs											(2,069)	(2,069)
Office of Health Policy	51				778	23		226	2,342		(124)	3,297
Justice - Office of the Sec	649	30	(3,051)	16,777	10,081	540	424	2,998	30,475	1,074	(328)	59,668
Public Advocacy	4,373	1,113	(12,147)	186	68,478	2,929		20,552	207,334	32	13,042	305,893
State Police	14,767	22,682	(6,951)	1,458	229,435	10,631		68,254	693,630	2,121	(15,897)	1,020,129
Juvenile Justice	10,157	8,094	(23,110)	5,044	157,079	6,643	1,810	46,479	474,454	1,227	(8,226)	679,650
Criminal Justice Training	1,145	3,771	(2,200)	10,220	17,751	1,294	4,082	5,266	53,640	1,172	4,916	101,057
Corrections	29,779	7,409	(51,612)	16,347	458,749	18,975	2,923	135,122	1,384,575	56,314	145,710	2,204,290
Others, including Boards	14,410	60,669	(93,029)	20,245	222,381	102,360	22,478	65,641	671,419	31,978	24,695	1,143,247
	\$ 278,821	\$ 455,936	\$ (895,553)	\$ 1,641,394	\$ 4,315,189	\$ 1,082,491	\$ 211,677	\$ 1,277,940	\$ 13,035,802	\$ 456,147	\$ 563,489	\$ 22,423,332