

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

ALN	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	\$ 580,380	\$	\$
10.028	Wildlife Services (Note 15)	F&W			
10.072	Wetlands Reserve Program	F&W	271,242		
10.093	Voluntary Public Access and Habitat Incentive Program (Note 15)	F&W			
10.153	Market News	AGR	9,046		
10.162	Inspection Grading and Standardization	AGR	12,255		
10.163	Market Protection and Promotion	AGR	95,888		
10.170	Specialty Crop Block Grant Program - Farm Bill	AGR	265,538		
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds (Note 10)	AGR	516,320	7,092,404	
10.351	Rural Business Development Grant (Note 15)	KAC			
10.479	Food Safety Cooperative Agreements	CHFS	32,013		
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	DWI	320,215		
		CHFS	74		
10.542	Pandemic EBT Food Benefits (Note 2) (Note 10)	CHFS		577,023,143	
SNAP Cluster:					
10.551	Supplemental Nutrition Assistance Program (Note 2) (Note 10)	CHFS		1,454,099,128	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Note 2)	CHFS	84,853,988		10,745,014
10.561	ARPA-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Note 2) (Note 14)	CHFS	181,312		78,651
10.561	CRRSA-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Note 2) (Note 14)	CHFS	1,023,391		153,608
	Total SNAP Cluster:		<u>86,058,691</u>	<u>1,454,099,128</u>	<u>10,977,273</u>
Child Nutrition Cluster:					
10.553	School Breakfast Program (Note 2)	EDU JUV	2,760,665		2,760,665
10.555	National School Lunch Program (Note 2) (Note 10)	EDU AGR JUV	5,805,325	16,256,803	5,805,325
10.556	Special Milk Program for Children (Note 2)	EDU	5,855		5,855
10.559	Summer Food Service Program for Children (Note 2)	EDU	355,393,706		354,994,248
10.579	Child Nutrition Discretionary Grants Limited Availability (Note 2)	EDU	462,433		462,433
	Total Child Nutrition Cluster:		<u>364,427,984</u>	<u>16,256,803</u>	<u>364,028,526</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	CHFS	92,873,819		21,176,563
10.557	FFCRA-WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2) (Note 14)	CHFS	7,071,935		2,618,334
10.558	Child and Adult Care Food Program (Note 2)	EDU	43,892,527		43,219,241
10.560	State Administrative Expenses for Child Nutrition	EDU AGR	3,009,581 1,112,736		568,888
Food Distribution Cluster:					
10.565	Commodity Supplemental Food Program (Note 2) (Note 10) (Note 11)	AGR	2,274,914	9,162,708	
10.568	Emergency Food Assistance Program (Administrative Costs) (Note 2)	AGR	1,788,094		
10.568	CARES-Emergency Food Assistance Program (Administrative Costs) (Note 2) (Note 14)	AGR			
			2,340,835		
10.568	FFCRA-Emergency Food Assistance Program (Administrative Costs) (Note 2) (Note 14)	AGR			
			780,278		
10.569	Emergency Food Assistance Program (Food Commodities) (Note 2) (Note 10)	AGR	108,653	11,445,766	
10.569	CARES-Emergency Food Assistance Program (Food Commodities) (Note 2) (Note 10) (Note 14)	AGR			
				3,949,115	
10.569	FFCRA-Emergency Food Assistance Program (Food Commodities) (Note 2) (Note 10) (Note 14)	AGR			
				2,813,718	
	Total Food Distribution Cluster:		<u>7,292,774</u>	<u>27,371,307</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, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Agriculture (Continued)					
Direct Programs (Continued):					
10.572	WIC Farmers' Market Nutrition Program (FMNP)	CHFS	86,659		
10.575	Farm to School Grant Program	AGR	24,114		
10.576	Senior Farmers Market Nutrition Program	AGR	300,426		
10.578	WIC Grants to States (WGS)	CHFS	251,963		30,479
10.582	Fresh Fruit and Vegetable Program	EDU	2,722,071		2,721,410
10.592	Healthy, Hunger-Free Kids Act of 2010 Chikhood Hunger Research and Demonstration Projects (Note 15)	CHFS			
10.596	Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP (Note 15)	CHFS			
10.649	CRRSA-Pandemic EBT Administrative Costs (Note 14)	CHFS	1,352,409		
10.652	Forestry Research (Note 10)	EEC	359,142	61,753	
10.664	Cooperative Forestry Assistance	EEC	2,320,214		728,130
10.674	Wood Utilization Assistance (Note 15)	EEC			
10.676	Forest Legacy Program	EEC	7,925		
10.678	Forest Stewardship Program	EEC	10,504		
10.691	Good Neighbor Authority	EEC	31,733		
10.697	State & Private Forestry Hazardous Fuel Reduction Program	EEC	81,098		
10.771	Rural Cooperative Development Grants (Note 15)	AGR			
10.902	Soil and Water Conservation	EEC	128,853		
10.912	Environmental Quality Incentives Program	EEC	50,000		
10.913	Farm and Ranch Lands Protection Program	AGR	28,787		
10.923	Emergency Watershed Protection Program (Note 15)	TC			
10.924	Conservation Stewardship Program (Note 7)	COT	149,331		
10.931	Agricultural Conservation Easement Program (Note 7)	COT	100,000		
10.932	Regional Conservation Partnership Program (Note 15)	EEC			
10.U01	Rural Rehabilitation Student Loan Program (Note 3) (Note 15) (Note 16)	AGR			
10.U02	HWA Participating Agreement with Daniel Boone National Forest (Note 16)	EEC	4,264		
Total U.S. Department of Agriculture			\$ 615,852,511	\$ 2,081,904,538	\$ 446,068,844
U.S. Department of Commerce					
Direct Programs:					
11.302	Economic Development Support for Planning Organizations	DLG	\$ 847,515	\$	\$ 804,618
Economic Development Cluster:					
11.307	Economic Adjustment Assistance	DLG	1,346,563		1,327,647
Total Economic Development Cluster:			1,346,563		1,327,647
11.549	State and Local Implementation Grant Program	KSP COT	101,381		
Total U.S. Department of Commerce			\$ 2,295,459	\$	\$ 2,132,265
U.S. Department of Defense					
Direct Programs:					
12.104	Flood Plain Management Services (Note 15)	F&W	\$	\$	\$
12.106	Flood Control Projects	F&W	13,859		
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	EEC	47,867		
12.219	EASE 2.0	SOS	85,560		
12.400	Military Construction, National Guard	MIL	7,125,774		
12.401	National Guard Military Operations and Maintenance (O&M) Projects	MIL	33,542,250		
12.404	National Guard ChalleNGe Program	MIL	6,958,875		
12.617	Economic Adjustment Assistance for State Governments	CMA	574,503		
12.700	Donations/Loans of Obsolete DOD Property (Note 10)	EEC		387,525	
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities (Note 16)	EEC	1,742,207		65,857
Total U.S. Department of Defense			\$ 50,090,895	\$ 387,525	\$ 65,857

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, 2021
(Continued)**

ALN	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	\$ 20,735,899	\$	\$ 631,245
14.270	Appalachia Economic Development Initiative (Note 15)	MIL			
14.401	Fair Housing Assistance Program State and Local	DLG			
		HRC	185,809		
Total U.S. Department of Housing and Urban Development			\$ 20,921,708	\$	\$ 631,245
U.S. Department of the Interior					
Direct Programs:					
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	EEC	\$ 12,608,251	\$	\$
15.252	Abandoned Mine Land Reclamation (AMLR) (Note 2)	EEC	35,602,121		450,704
15.255	Science and Technology Projects Related to Coal Mining and Reclamation (Note 15)	EEC			
Fish and Wildlife Cluster:					
15.605	Sport Fish Restoration (Note 7)	F&W	5,439,924		191,000
15.611	Wildlife Restoration and Basic Hunter Education (Note 7) (Note 9)	F&W	8,578,031		250,509
15.626	Enhanced Hunter Education and Safety	F&W	23,281		
Total Fish and Wildlife Cluster:			14,041,236		441,509
15.608	Fish and Wildlife Management Assistance (Note 7)	F&W	1,579,361		
15.614	Coastal Wetlands Planning, Protection and Restoration (Note 15)	F&W			
15.615	Cooperative Endangered Species Conservation Fund (Note 7)	F&W	117,550		3,629
		EEC	41,473		
15.616	Clean Vessel Act (Note 15)	F&W			
15.622	Sportfishing and Boating Safety Act (Note 15)	F&W			
15.623	North American Wetlands Conservation Fund (Note 15)	F&W			
15.631	Partners for Fish and Wildlife	EEC	28,471		
15.634	State Wildlife Grants (Note 7)	F&W	534,061		
15.656	ARRA-Recovery Act Funds - Habitat Enhancement, Restoration and Improvement (Note 13) (Note 15)	F&W			
15.657	Endangered Species Recovery Implementation (Note 7)	F&W	247,962		
		EEC	5,262		
15.664	Fish and Wildlife Coordination and Assistance	EEC	2,211		
15.808	U.S. Geological Survey Research and Data Collection (Note 15)	COT			
15.904	Historic Preservation Fund Grants-In-Aid	KHC	771,859		25,378
15.916	Outdoor Recreation Acquisition, Development and Planning (Note 6)	DLG	387,520		387,520
15.945	Cooperative Research and Training Programs - Resources of the National Park System (Note 15)	EEC			
15.981	Water Use and Data Research (Note 15)	EEC			
15.U01	Clark River NWR Fish Survey (Note 15) (Note 16)	F&W			
15.U02	Ohio River Survey (Note 15) (Note 16)	F&W			
Total U.S. Department of the Interior			\$ 65,967,338	\$	\$ 1,308,740
U.S. Department of Justice					
Direct Programs:					
16.017	Sexual Assault Services Formula Program	JUST	\$ 430,043	\$	\$ 429,763
16.034	Coronavirus Emergency Supplemental Funding	CORR	666,717		
		JUST	1,000,714		841,379
		KSP	250,019		
		OAG	160,041		
		PUBAD	92,149		
16.320	Services for Trafficking Victims	CHFS	8,296		
		OAG	667		
16.321	Antiterrorism Emergency Reserve	JUST	324,409		324,409

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**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Justice (Continued)					
Direct Programs (Continued):					
16.540	Juvenile Justice and Delinquency Prevention	JUV	375,221		366,475
16.543	Missing Children's Assistance	KSP	413,767		
16.550	State Justice Statistics Program for Statistical Analysis Centers	JUST	46,165		
16.554	National Criminal History Improvement Program (NCHIP)	KSP	95,200		
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	CORR	28,134		
16.575	Crime Victim Assistance (Note 2)	CORR	55		
		JUST	36,953,015		35,955,513
		KSP	1,558,800		
		OAG	88,573		
		UPS	1,257,184		
16.576	Crime Victim Compensation	PPC	142,926		
16.582	Crime Victim Assistance/Discretionary Grants	JUST	266,598		219,930
		OAG	791		
16.585	Drug Court Discretionary Grant Program (Note 7)	AOC	645,087		
16.588	Violence Against Women Formula Grants	JUST	2,151,101		1,913,960
		AOC	83,004		
		OAG	17,631		
		UPS	45,725		
16.593	Residential Substance Abuse Treatment for State Prisoners	CORR	129,215		
16.606	State Criminal Alien Assistance Program	CORR	124,816		
16.607	Bulletproof Vest Partnership Program (Note 15)	JUST			
16.609	Project Safe Neighborhoods	JUST	4,629		
16.610	Regional Information Sharing Systems (Note 15)	COT			
16.710	Public Safety Partnership and Community Policing Grants	KSP	2,402,541		
		OAG	98,726		
16.735	PREA Program: Strategic Support for PREA Implementation (Note 15)	JUST			
16.738	Edward Byrne Memorial Justice Assistance Grant Program	JUST	1,431,806		1,280,789
		KSP	470,678		
16.741	DNA Backlog Reduction Program	KSP	488,909		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	KSP	36,812		
		JUST	88,820		
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program (Note 15)	AOC			
16.746	Capital Case Litigation Initiative (Note 15)	JUST			
16.750	Support for Adam Walsh Act Implementation Grant Program	CORR	269,736		
16.751	Edward Byrne Memorial Competitive Grant	UPS	83,567		
16.754	Harold Rogers Prescription Drug Monitoring Program	CHFS	434,453		
16.812	Second Chance Act Reentry Initiative	CORR	195,565		
16.813	NICS Act Record Improvement Program (Note 15)	KSP			
16.817	Byrne Criminal Justice Innovation Program (Note 15)	PUBAD			
16.820	Postconviction Testing of DNA Evidence	PUBAD	326,691		
16.823	Emergency Planning for Juvenile Justice Facilities (Note 15)	JUV			
16.833	National Sexual Assault Kit Initiative	JUST	1,528		
		KSP	203,215		
		OAG	427,769		
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	JUST	23,058		48,698
16.839	STOP School Violence (Note 15)	KSP			
16.922	Equitable Sharing Program	OAG	4,507		
16.U01	Drug Enforcement Administration (Note 16)	KSP	2,675,108		
16.U02	Federal Bureau of Investigation (Note 16)	KSP	60,421		
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program (Note 16)	KSP	21,099		
16.U04	District Fugitive Task Force (Note 16)	KSP	8,451		
16.U05	Equitable Sharing-Asset Forfeiture (Note 16)	KSP	626,432		
Total U.S. Department of Justice			\$ 57,740,584	\$	\$ 41,380,916

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**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Labor					
Direct Programs:					
17.002	Labor Force Statistics	DWI	\$ 967,056	\$	\$
17.005	Compensation and Working Conditions	LABOR	129,638		
Employment Service Cluster:					
17.207	Employment Service/Wagner-Peyser Funded Activities	DWI	635,693		
		DLG			
		LABOR	1,655,858		
		PPC	182,540		
17.801	Jobs for Veterans State Grants (Note 15)	DWI			
Total Employment Service Cluster:			<u>2,474,091</u>		
17.225	Unemployment Insurance (Note 2) (Note 4)	DWI	298,480,769		
		LABOR	296,052,761		
17.225	ARRA-Unemployment Insurance (Note 13) (Note 15)	DWI	-		
17.225	CARES-Unemployment Insurance (Note 2) (Note 4) (Note 14)	DWI	879,642,352		
		LABOR	1,485,098,200		
17.225	FFCRA-Unemployment Insurance (Note 2) (Note 4) (Note 14)	LABOR	1,803,143		
17.235	Senior Community Service Employment Program	CHFS	1,269,143		1,178,202
17.245	Trade Adjustment Assistance	DWI	286,290		137,322
		LABOR	1,495,305		822,082
WIOA Cluster:					
17.258	WIOA Adult Program (Note 2)	DWI	13,362,864		12,408,171
17.259	WIOA Youth Activities (Note 2)	DWI	9,743,405		9,038,166
17.278	WIOA Dislocated Worker Formula Grants (Note 2)	DWI	15,584,364		12,701,964
Total WIOA Cluster:			<u>38,690,633</u>		<u>34,148,301</u>
17.261	WIOA Pilots, Demonstrations, and Research Projects (Note 7)	DWI	160,546		
17.270	Reentry Employment Opportunities (Note 15)	DWI			
17.271	Work Opportunity Tax Credit Program (WOTC)	DWI	507,605		
17.273	Temporary Labor Certification For Foreign Workers	DWI	34,778		
		LABOR	156,686		
17.276	Health Care Tax Credit (HCTC) National Emergency Grants (NEGs) (Note 15)	DWI			
17.277	WIOA National Dislocated Workers Grants/WIA National Emergency Grants (Note 15)	DWI			
17.277	CARES-WIOA National Dislocated Workers Grants/WIA National Emergency Grants (Note 14)	DWI	2,662,777		25,681
17.281	WIOA Dislocated Worker National Reserve Technical Assistance and Training (Note 15)	DWI			
17.285	Apprenticeship USA Grants	DWI	353,091		50,570
17.503	Occupational Safety and Health State Program	LABOR	4,406,068		
17.600	Mine Health and Safety Grants	EEC	440,849		
17.720	Disability Employment Policy Development	DWI	1,308,099		986,576
17.801	Jobs for Veterans State Grants	DWI	55,730		
		LABOR	826,912		
Total U.S. Department of Labor			<u>\$ 3,017,302,522</u>	<u>\$</u>	<u>\$ 37,348,734</u>
U.S. Department of Transportation					
Direct Programs:					
20.106	Airport Improvement Program	TC	\$ 368,560	\$	\$
Highway Planning and Construction Cluster:					
20.205	Highway Planning and Construction (Note 2) (Note 5)	TC	934,779,189		31,300,362
		KSP	20,797		
20.219	Recreational Trails Program (Note 2) (Note 6)	DLG	871,482		866,078
Total Highway Planning and Construction Cluster:			<u>935,671,468</u>		<u>32,166,440</u>
FMCSA Cluster:					
20.218	Motor Carrier Safety Assistance	KSP	3,968,249		100,621
		TC	837,600		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	TC	1,051,761		
Total FMCSA Cluster:			<u>5,857,610</u>		<u>100,621</u>

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**COMMONWEALTH OF KENTUCKY
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(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Transportation (Continued)					
Direct Programs (Continued):					
20.231	Performance and Registration Information Systems Management	TC	142,032		
20.232	Commercial Driver's License Program Implementation Grant	TC	435,864		
		KSP	797,664		
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	REV	2,016		
		KSP	1,138		
		TC	5,540		
Federal Transit Cluster:					
20.500	Federal Transit Capital Investment Grants	TC	2,712,684		2,712,684
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	TC	3,769,734		3,407,509
Total Federal Transit Cluster:			6,482,418		6,120,193
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	TC	688,162		621,533
20.509	Formula Grants for Rural Areas and Tribal Transit Program (Note 2)	TC	5,572,795		4,343,484
20.509	CARES-Formula Grants for Rural Areas and Tribal Transit Program (Note 2) (Note 14)	TC	20,440,713		12,239,804
20.509	CRRSA-Formula Grants for Rural Areas and Tribal Transit Program (Note 2) (Note 14)	TC	9,416,447		9,416,447
Transit Services Programs Cluster:					
20.513	Enhanced Mobility of Seniors and Individuals With Disabilities	TC	1,883,089		1,883,089
20.513	CRRSA-Enhanced Mobility of Seniors and Individuals With Disabilities (Note 14)	TC	160,790		160,790
Total Transit Services Programs Cluster:			2,043,879		2,043,879
Highway Safety Cluster:					
20.600	State and Community Highway Safety	KSP	926,861		
		TC	3,067,255		1,900,982
20.616	National Priority Safety Programs	TC	3,404,172		1,596,431
		KSP	1,380,919		
		UPS	177,808		
		AOC	37,527		
Total Highway Safety Cluster:			8,994,542		3,497,413
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	KSP	412,775		
		TC	10,655		
20.615	E-911 Grant Program	KOHS	319,958		
20.700	Pipeline Safety Program State Base Grant	EEC	980,439		
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	MIL	162,416		
20.720	State Damage Prevention Program Grants	EEC	72,959		
20.721	PHMSA Pipeline Safety Program One Call Grant	EEC	59,578		
20.933	National Infrastructure Investments	TC	6,357,727		3,784,784
20.934	Nationally Significant Freight and Highway Projects (Note 2)	TC	39,073,083		
Total U.S. Department of Transportation			\$ 1,044,370,438	\$	\$ 74,334,598
U.S. Department of Treasury					
Direct Programs:					
21.016	Equitable Sharing (Note 15)	UPS	\$	\$	\$
21.019	CARES-Coronavirus Relief Fund (Note 2) (Note 14)	AGR	2,000,000		
		CHFS	278,378,526		69,801,065
		CORR	56,394,000		
		COT	3,500,000		
		DLG	314,704,708		313,211,745
		DWI	1,558,210		
		EDU	137,265,955		135,431,522
		FIN	15,318,339		15,000,000
		GA	1,355,004		
		JUV	15,773,600		
		KSP	59,766,300		
		LABOR	319,362,224		
		LRC	991,079		
		MIL	66,196,005		
		OSBD	111,890,375		
		KBE	6,591,353		1,237,657
		PERS	568,200		
		PPC	35,660,089		
		TC	72,000		

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(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Treasury (Continued)					
Direct Programs (Continued):					
21.023	Emergency Rental Assistance Program (Note 2)	FIN	75,036,142		75,000,000
21.U01	Internal Revenue Service (Note 15) (Note 16)	KSP			
21.U02	Equitable Sharing-Asset Forfeiture (Note 16)	KSP	250,000		
21.U03	State Small Business Credit Initiative (Note 16)	CED	1,000		
Total U.S. Department of Treasury			<u>\$ 1,502,633,109</u>	<u>\$</u>	<u>\$ 609,681,989</u>
U.S. Appalachian Regional Commission					
Direct Programs:					
23.002	Appalachian Area Development	DLG	\$ 8,810,977	\$	\$ 20
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects (Note 15)	DLG			
Total U.S. Appalachian Regional Commission			<u>\$ 8,810,977</u>	<u>\$</u>	<u>\$ 20</u>
U.S. Equal Employment Opportunity Commission					
Direct Programs:					
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	HRC	\$ 26,288	\$	\$
Total U.S. Equal Employment Opportunity Commission			<u>\$ 26,288</u>	<u>\$</u>	<u>\$</u>
U.S. General Services Administration					
Direct Programs:					
38.006	State Appraiser Agency Support Grants	PPC	\$ 15,926	\$	\$
39.003	Donation of Federal Surplus Personal Property (Note 10)	FAC	709,795	13,283	
39.011	Election Reform Payments (Note 12)	KBE	50,914		
Total U.S. General Services Administration			<u>\$ 776,635</u>	<u>\$ 13,283</u>	<u>\$</u>
National Aeronautics and Space Administration					
Direct Programs:					
43.002	Aeronautics (Note 15)	COT	\$	\$	\$
Total National Aeronautics and Space Administration			<u>\$</u>	<u>\$</u>	<u>\$</u>
U.S. National Foundation on the Arts and the Humanities					
Direct Programs:					
45.025	Promotion of the Arts Partnership Agreements	KAC	\$ 702,695	\$	\$ 692,476
45.025	CARES-Promotion of the Arts Partnership Agreements (Note 14)	KAC	189,075		
45.149	Promotion of the Humanities Division of Preservation and Access (Note 15)	KHS			
45.161	Promotion of the Humanities Research (Note 15)	KHS			
45.301	Museums for America	KHS	1,382		
45.310	Grants to States	DWI	2,663,691		
45.310	CARES-Grants to States (Note 14)	DWI	403,692		
45.313	Laura Bush 21st Century Librarian Program (Note 15)	DLA			
Total U.S. National Foundation on the Arts and Humanities			<u>\$ 3,960,535</u>	<u>\$</u>	<u>\$ 692,476</u>
U.S. Small Business Administration					
Direct Programs:					
59.058	Federal and State Technology Partnership (Note 15)	CED	\$	\$	\$
59.061	State Trade Expansion	CED	205,458		
Total U.S. Small Business Administration			<u>\$ 205,458</u>	<u>\$</u>	<u>\$</u>
U.S. Department of Veterans Affairs					
Direct Programs:					
64.005	Grants to States for Construction of State Home Facilities (Note 15)	VA	\$	\$	\$
64.015	Veterans State Nursing Home Care	VA	23,711,184		
64.015	CARES-Veterans State Nursing Home Care (Note 14)	CHFS	5,447,330		
		VA	2,943,210		

**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Veterans Affairs (Continued)					
Direct Programs (Continued):					
64.101	Burial Expenses Allowance for Veterans	VA	947,112		
64.203	Veterans Cemetery Grants Program (Note 15)	VA			
Total U.S. Department of Veterans Affairs			\$ 33,048,836	\$	\$
U.S. Environmental Protection Agency					
Direct Programs:					
66.032	State Indoor Radon Grants	CHFS	\$ 284,711	\$	\$ 122,236
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (Note 10)	EEC	368,048	133,365	
66.040	Diesel Emissions Reduction Act (DERA) State Grants	EEC	220,854		
66.202	Congressionally Mandated Projects	EEC	8,455		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	EEC	111,084		
66.433	State Underground Water Source Protection (Note 15)	EEC			
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	EEC	41,613		
66.444	Lead Testing in School and Child Care Program Drinking Water (SDWA 1464 (d))	EEC	114,423		112,032
66.454	Water Quality Management Planning	EEC	191,594		
Clean Water State Revolving Fund Cluster:					
66.458	Capitalization Grants for Clean Water State Revolving Funds	EEC PARKS	606,750		
Total Clean Water State Revolving Fund Cluster:			606,750		
66.460	Nonpoint Source Implementation Grants (Note 15)	EEC			
Drinking Water State Revolving Fund Cluster:					
66.468	Capitalization Grants for Drinking Water State Revolving Funds	EEC	5,533,278		31,774
Total Drinking Water State Revolving Fund Cluster:			5,533,278		31,774
66.605	Performance Partnership Grants (Note 10)	EEC	10,794,205	154,545	1,378,644
		AGR	616,892		
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	CHFS	182,853		
66.717	Source Reduction Assistance (Note 15)	EEC			
66.802		EEC	300,189		
66.804	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	EEC	518,654		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	EEC	1,177,743		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	EEC	46,089		
66.817	State and Tribal Response Program Grants	EEC	786		
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	EEC	161,904		107,000
66.951	Environmental Education Grants (Note 15)	DWI			
Total U.S. Environmental Protection Agency			\$ 21,280,125	\$ 287,910	\$ 1,751,686
U.S. Department of Energy					
Direct Programs:					
81.041	State Energy Program	EEC	\$ 961,846	\$	\$ 473,730
81.104	Environmental Remediation and Waste Processing and Disposal	EEC	663,081		
		CHFS	587,775		
81.128	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) (Note 13) (Note 15)	DLG			
81.138	State Heating Oil and Propane Program	EEC	4,788		
Total U.S. Department of Energy			\$ 2,217,490	\$	\$ 473,730
U.S. Department of Education					
Direct Programs:					
84.002	Adult Education - Basic Grants to States	DWI	\$ 7,970,125	\$	\$ 7,705,017
84.010	Title I Grants to Local Educational Agencies (Note 2)	EDU	225,443,671		217,520,640
84.011	Migrant Education State Grant Program	EDU	5,429,721		5,266,609
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	JUV	901,146		
		CORR	23,073		
		EDU	3,640		

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, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Education (Continued)					
Direct Programs (Continued):					
Special Education Cluster (IDEA):					
84.027	Special Education Grants to States (Note 2)	EDU	149,286,856		138,994,088
84.173	Special Education Preschool Grants (Note 2)	EDU	8,430,739		7,907,402
Total Special Education Cluster (IDEA):			157,717,595		146,901,490
84.048	Career and Technical Education-Basic Grants to States	EDU CORR EPSB	18,336,124		15,188,631
84.051	Career and Technical Education-National Programs	EDU	211,660		117,220
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States (Note 2)	DWI	46,306,712		7,307,820
84.144	Migrant Education Coordination Program	EDU	75,083		64,289
84.161	Rehabilitation Services Client Assistance Program	DWI	52,575		
		PUBAD	1,810		
84.177		DWI	217,915		
	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind				
84.181	Special Education-Grants for Infants and Families	CHFS	4,848,848		
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	EDU	615,257		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities (Note 15)	DWI			
84.196	Education for Homeless Children and Youth	EDU	830,751		748,762
84.215	Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods (Note 15)	KHS			
84.235	Rehabilitation Services Demonstration and Training Programs	DWI	343,902		340,264
84.240	Program of Protection and Advocacy of Individual Rights	PUBAD	197,682		
84.287	Twenty-First Century Community Learning Centers	EDU	9,375,987		9,177,658
84.323	Special Education-State Personnel Development	EDU	1,072,419		1,042,138
84.325	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	EDU	2,268		2,268
84.358	Rural Education	EDU	5,405,447		5,343,247
84.365	English Language Acquisition State Grants	EDU	3,347,415		3,196,572
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	EDU	27,817,319		26,691,942
84.369	Grants for State Assessments and Related Activities	EDU	3,696,883		
84.371	Comprehensive Literacy Development	DWI	6,332,822		6,117,989
84.372	Statewide Longitudinal Data Systems	DWI EDU	1,319,172		62,311
84.377	School Improvement Grants	EDU	1,241,841		1,200,643
84.424	Student Support and Academic Enrichment Program	EDU	15,894,746		15,604,358
84.425	CARES-Education Stabilization Fund (Note 2) (Note 14)	EDU	240,822,796		233,251,102
Total U.S. Department of Education			\$ 785,856,405	\$	\$ 702,850,970
U.S. National Archives and Records Administration					
Direct Programs:					
89.003	National Historical Publications and Records Grants	DWI KHS	\$ 18,832	\$	\$
			25,000		
Total U.S. National Archives and Records Administration			\$ 43,832	\$	\$
U.S. Election Assistance Commission					
Direct Programs:					
90.401	Help America Vote Act Requirements Payments	KBE	\$ 917,320	\$	\$
90.404	CARES-2018 HAVA Election Security Grants (Note 14)	KBE	4,862,933		
Total U.S. Election Assistance Commission			\$ 5,780,253	\$	\$

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, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
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	\$ 47,340	\$	\$ 47,340
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	CHFS	132,017		96,927
93.042	CARES-Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals (Note 14)	CHFS	213,468		213,468
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	CHFS	242,936		153,772
Aging Cluster:					
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	CHFS	4,628,755		4,440,475
93.044	CARES-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (Note 14)	CHFS	1,974,553		1,974,553
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	CHFS	6,625,396		6,490,476
93.045	CARES-Special Programs for the Aging, Title III, Part C, Nutrition Services (Note 14)	CHFS	6,178,923		6,178,923
93.045	CRRSA-Special Programs for the Aging, Title III, Part C, Nutrition Services (Note 14)	CHFS	2,032,146		2,032,146
93.045	FFCRA-Special Programs for the Aging, Title III, Part C, Nutrition Services (Note 14)	CHFS	1,813,904		1,813,904
93.053	Nutrition Services Incentive Program	CHFS	1,480,929		1,480,929
Total Aging Cluster:			24,734,606		24,411,406
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	CHFS	73,003		
93.048	CARES-Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (Note 14)	CHFS	290,575		
93.048	CRRSA-Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (Note 14)	CHFS	571		
93.051	Alzheimer's Disease Demonstration Grants to States (Note 15)	CHFS			
93.052	National Family Caregiver Support, Title III, Part E	CHFS	1,828,361		1,793,600
93.052	CARES-National Family Caregiver Support, Title III, Part E (Note 14)	CHFS	798,420		798,420
93.069	Public Health Emergency Preparedness (Note 10)	CHFS	6,654,220	119,371	2,739,670
		MIL	65,280		
93.070	Environmental Public Health and Emergency Response	CHFS	733,601		36,806
93.071	Medicare Enrollment Assistance Program	CHFS	629,420		504,647
93.073	Birth Defects and Developmental Disabilities-Prevention and Surveillance (Note 15)	CHFS			
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements (Note 15)	CHFS			
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	EDU	61,900		
93.087	Enhance Safety of Children Affected by Substance Abuse (Note 15)	CHFS			
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	CHFS	512,426		414,024
93.103	Food and Drug Administration Research	CHFS	107,812		
		AGR	703,315		
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	CHFS	1,362,192		304,607
93.110	Maternal and Child Health Federal Consolidated Programs	CHFS	87,323		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	CHFS	736,864		
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity	CHFS	208,670		
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	CHFS	193,460		46,583
93.136	Injury Prevention and Control Research and State and Community Based Programs	CHFS	589,874		589,874
		KSP	83,125		
93.136	CARES-Injury Prevention and Control Research and State and Community Based Programs (Note 14)	CHFS	47,542		47,542
93.138	Protection and Advocacy for Individuals with Mental Illness	PUBAD	329,204		
93.150	Projects for Assistance In Transition from Homelessness (PATH)	CHFS	448,910		429,449
93.184	Disabilities Prevention	CHFS	169,254		
93.217	Family Planning Services	CHFS	2,335,187		1,633,201
93.234	Traumatic Brain Injury State Demonstration Grant Program	CHFS	42,121		

**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Health and Human Services (Continued)					
Direct Programs (Continued):					
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	CHFS	566,665		437,104
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Note 7)	CHFS	3,505,551		2,380,169
		AOC	1,190,849		
		EDU	1,288,575		1,216,547
93.251	Early Hearing Detection and Intervention	CHFS	180,935		
93.268	Immunization Cooperative Agreements (Note 2) (Note 10)	CHFS	5,157,568	58,251,045	
93.268	CARES-Immunization Cooperative Agreements (Note 2) (Note 14)	CHFS	2,881,007		
93.268	CRRSA-Immunization Cooperative Agreements (Note 2) (Note 14)	CHFS	5,781,811		5,192,061
93.270	Viral Hepatitis Prevention and Control	CHFS	267,805		
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	CHFS	2,209,555		339,260
93.292	National Public Health Improvement Initiative (Note 15)	CHFS			
93.296	State Partnership Grant Program to Improve Minority Health (Note 15)	CHFS			
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	CHFS	123,429		
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	CHFS	69,029		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Note 2)	CHFS	1,698,226		
93.323	CARES-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Note 2) (Note 14)	CHFS	2,268,438		
93.323	CRRSA-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Note 2) (Note 14)	CHFS	10,889,107		99,510
93.323	PPP-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Note 2) (Note 14)	CHFS	21,989,437		2,649,366
93.324	State Health Insurance Assistance Program	CHFS	828,973		564,118
93.325	Paralysis Resource Center	DWI	7,052		
93.336	Behavioral Risk Factor Surveillance System	CHFS	307,245		
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	CHFS	51,000		51,000
93.354	CPRSA-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (Note 14)	CHFS	2,532,368		370,938
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	CHFS	611,291		
93.369	ACL Independent Living State Grants	CHFS	228,393		201,134
93.387	National and State Tobacco Control Program	CHFS	1,070,395		
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	CHFS	1,614,586		
93.434	Every Student Succeeds Act/Preschool Development Grants	CHFS	2,574		
		DWI	500,411		120,458
		EDU	7,620		7,620
93.435	Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	CHFS	939,750		
93.464	ACL Assistive Technology	DWI	457,533		312,496
93.472	Title IV-E Prevention and Family Services and Programs	CHFS	5,832,457		1,542,294
93.472	CRRSA-Title IV-E Prevention and Family Services and Programs (Note 14)	CHFS	6,200,831		1,542,294
93.504	Family to Family Health Information Centers	CHFS	57,706		
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (Note 15)	CHFS			
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers (Note 15)	CHFS			
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF (Note 15)	CHFS			
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds (Note 15)	CHFS			
93.556	MaryLee Allen Promoting Safe and Stable Families Program	CHFS	2,898,222		2,304,760
93.558	Temporary Assistance for Needy Families (Note 2)	CHFS	158,722,911		12,272,936
93.563	Child Support Enforcement (Note 2)	CHFS	42,728,539		28,144,453
		AOC	25,781		
93.564	Child Support Enforcement Research (Note 7)	CHFS	99,892		99,892

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, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Health and Human Services (Continued)					
Direct Programs (Continued):					
93.568	Low-Income Home Energy Assistance (Note 2)	CHFS	69,822,088		69,746,556
93.568	ARPA-Low-Income Home Energy Assistance (Note 2) (Note 14)	CHFS	107,700		107,700
93.568	CARES-Low-Income Home Energy Assistance (Note 2) (Note 14)	CHFS	13,745,001		13,745,001
93.569	Community Services Block Grant	CHFS	10,508,121		10,456,164
93.569	CARES-Community Services Block Grant (Note 14)	CHFS	8,652,633		8,652,633
CCDF Cluster:					
93.575	Child Care and Development Block Grant (Note 2)	CHFS	74,950,225		5,140,946
93.575	CARES-Child Care and Development Block Grant (Note 2) (Note 14)	CHFS	21,830,988		
93.575	CRRSA-Child Care and Development Block Grant (Note 2) (Note 14)	CHFS	122,940,129		
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	CHFS	23,711,906		
Total CCDF Cluster:			243,433,248		5,140,946
93.586	State Court Improvement Program	AOC	438,117		
93.590	Community-Based Child Abuse Prevention Grants	CHFS	2,129,713		1,863,690
93.597	Grants to States for Access and Visitation Programs	CHFS	134,572		
93.599	Chafee Education and Training Vouchers Program (ETV)	CHFS	514,420		
93.599	CRRSA-Chafee Education and Training Vouchers Program (ETV) (Note 14)	CHFS	400,000		
Head Start Cluster:					
93.600	Head Start	DWI	137,973		
Total Head Start Cluster:			137,973		
93.603	Adoption and Legal Guardianship Incentive Payments	CHFS	1,018,234		907,733
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	PUBAD	90,958		
93.624	Community Health Access and Rural Transformation (CHART) Model (Note 15)	CHFS			
93.627	Affordable Care Act: Testing Experience and Functional Assessment Tools (Note 15)	CHFS			
93.630	Developmental Disabilities Basic Support and Advocacy Grants	PUBAD	446,026		
		TRES	887,018		
93.643	Children's Justice Grants to States	CHFS	194,445		111,945
93.645	Stephanie Tubbs Jones Child Welfare Services Program	CHFS	5,465,067		
93.645	CARES-Stephanie Tubbs Jones Child Welfare Services Program (Note 14)	CHFS	448,113		
93.647	Social Services Research and Demonstration	CHFS	326,688		
93.658	Foster Care Title IV-E (Note 2)	CHFS	42,972,305		4,321,710
		AOC	731,846		
93.658	FFCRA-Foster Care Title IV-E (Note 2) (Note 14)	CHFS	1,870,692		
93.659	Adoption Assistance (Note 2)	CHFS	76,273,541		
93.659	FFCRA-Adoption Assistance (Note 2) (Note 14)	CHFS	6,428,535		
93.664	Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	CHFS	152,098		
93.665	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	CHFS	1,848,299		1,366,593
93.667	Social Services Block Grant	CHFS	13,538,355		17,934
		JUV	3,439,664		
93.669	Child Abuse and Neglect State Grants	CHFS	373,897		241,562
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	CHFS	1,563,908		1,563,908
93.671	CARES-Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (Note 14)	CHFS	415,953		415,953
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	CHFS	1,669,737		1,130,072
93.674	CRRSA-John H. Chafee Foster Care Program for Successful Transition to Adulthood (Note 14)	CHFS	352,408		
93.686	Ending the HIV Epidemic: A Plan for America-Ryan White HIV/AIDS Program Parts A and B	CHFS	179,517		
93.714	ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program (Note 13)	CHFS	2,647,960		
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance-financed in part by the Prevention and Public Health Fund (PPHF) (Note 15)	CHFS			

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, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Department of Health and Human Services (Continued)					
Direct Programs (Continued):					
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 15)	CHFS			
93.735	State Public Health Approaches for Ensuring Qutline Capacity-Funded in part by Prevention and Public Health Funds (PPHF)	CHFS	219,372		
93.753	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	CHFS	290,055		176,608
93.767	Children's Health Insurance Program (Note 2)	CHFS	263,059,153		
Medicaid Cluster:					
93.775	State Medicaid Fraud Control Units (Note 2)	OAG	3,009,976		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (Note 2)	CHFS	8,577,168		
93.777	CARES-State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (Note 2) (Note 14)	CHFS	519,173		
93.778	Medical Assistance Program (Note 2) (Note 7)	CHFS	11,052,886,467		
93.778	ARRA-Medical Assistance Program (Note 2) (Note 13)	CHFS	17,083,056		
93.778	FFCRA-Medical Assistance Program (Note 2) (Note 14)	CHFS	595,375,616		
	Total Medicaid Cluster:		11,677,451,456		
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Note 15)	CHFS			
93.788	Opioid STR (Note 2)	CHFS	37,215,939		5,886,731
93.791	Money Follows the Person Rebalancing Demonstration	CHFS	1,015,885		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	CHFS	437,528		
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	CHFS	2,047		2,047
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services (Note 15)	CHFS			
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	PUBAD	50,133		
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	CHFS	3,601,622		3,216,476
93.873	State grants for Protection and Advocacy Services	PUBAD	41,943		
93.881	The Health Insurance Enforcement and Consumer Protections Grant program	PPC	1,521		
93.889	National Bioterrorism Hospital Preparedness Program	CHFS	2,301,869		1,340,696
		MIL	56,801		
93.889	CARES-National Bioterrorism Hospital Preparedness Program (Note 14)	CHFS	931,481		919,758
93.889	CPRSA-National Bioterrorism Hospital Preparedness Program (Note 10) (Note 14)	CHFS	453,499	9,234,331	450,501
93.917	HIV Care Formula Grants	CHFS	13,403,261		5,845,582
93.917	CARES-HIV Care Formula Grants (Note 14)	CHFS	455,039		455,039
93.940	HIV Prevention Activities Health Department Based	CHFS	2,339,846		614,369
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (Note 15)	CHFS			
93.945	Assistance Programs for Chronic Disease Prevention and Control	CHFS	771,937		
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	CHFS	283,464		
93.958	Block Grants for Community Mental Health Services	CHFS	8,738,277		7,664,565
93.959	Block Grants for Prevention and Treatment of Substance Abuse	CHFS	21,536,503		19,022,755
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (Note 10)	CHFS	796,427	419,915	
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	EDU	419,384		126,302
		CHFS	767		
93.982	Mental Health Disaster Assistance and Emergency Mental Health	CHFS	1,880,606		1,578,992
93.991	Preventive Health and Health Services Block Grant	CHFS	2,045,913		97,589
93.994	Maternal and Child Health Services Block Grant to the States	CHFS	11,188,261		23,998
93.997	Assisted Outpatient Treatment	CHFS	449,398		365,315
93.U01	Other Federal Assistance (Note 16)	KSP	20,221		
93.U02	Medicare Nursing Home Care (Note 16)	VA	1,370,573		
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections (Note 16)	PPC	49,840		
Total U.S. Department of Health and Human Services			\$ 12,896,495,385	\$ 68,024,662	\$ 261,687,169
U.S. Corporation for National and Community Service					
Direct Programs:					
94.003	State Commissions	CHFS	\$ 307,933	\$	\$
94.006	AmeriCorps	CHFS	6,351,716		6,184,913
		DWI	155,073		
94.009	Training and Technical Assistance	CHFS	248,764		

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, 2021
(Continued)**

ALN	Program Title	State Agency	Expenditures		Provided to Subrecipient
			Cash	Noncash	
U.S. Corporation for National and Community Service (Continued)					
Direct Programs (Continued):					
Foster Grandparent/Senior Companion Cluster:					
94.011	Foster Grandparent Program (Note 15)	CHFS			
Total Foster Grandparent/Senior Companion Cluster:					
94.021	Volunteer Generation Fund	CHFS	140,448		29,190
Total U.S. Corporation for National and Community Service			\$ 7,203,934	\$	\$ 6,214,103
U.S. Office of National Drug Control Policy					
Direct Program:					
95.001	High Intensity Drug Trafficking Areas Program	KSP	\$ 1,067,555	\$	\$
		OAG	87,941		
Total U.S. Office of National Drug Control Policy			\$ 1,155,496	\$	\$
U.S. Social Security Administration					
Direct Programs:					
Disability Insurance/SSI Cluster:					
96.001	Social Security Disability Insurance (Note 2)	CHFS	\$ 47,236,776	\$	\$
		OAG	459,731		
Total Disability Insurance/SSI Cluster:			47,696,507		
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	PUBAD	597,964		
Total U.S. Social Security Administration			\$ 48,294,471	\$	\$
U. S. Department of Homeland Security					
Direct Programs:					
97.012	Boating Safety Financial Assistance	F&W	\$ 1,286,343	\$	\$
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	EEC	259,556		
97.029	Flood Mitigation Assistance	MIL	3,322,200		3,322,200
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters) (Note 2)	TC	16,647,149		
		MIL	20,198,346		16,982,696
		PARKS	67,018		
97.039	Hazard Mitigation Grant	MIL	4,741,456		4,547,955
97.040	Chemical Stockpile Emergency Preparedness Program	MIL	14,608,631		11,960,914
		EEC			
97.041	National Dam Safety Program	EEC	267,189		
97.042	Emergency Management Performance Grants	MIL	3,790,215		1,674,761
		EEC			
97.045	Cooperating Technical Partners	EEC	4,299,482		
97.046	Fire Management Assistance Grant (Note 15)	MIL			
97.047	BRIC: Building Resilient Infrastructure and Communities	MIL	484,925		484,925
97.050	Presidentially Declared Disaster Assistance to Individuals and Households-Other Needs (Note 2)	LABOR	229,097,475		
97.056	Port Security Grant Program	KSP	40,447		
97.067	Homeland Security Grant Program	KOHS	3,488,822		2,546,599
97.082	Earthquake Consortium	MIL	32,890		
97.089	Driver's License Security Grant Program (Note 15)	TC			
97.107	National Incident Management System (NIMS) (Note 15)	MIL			
97.108	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	EEC	117,953		
97.110	Severe Repetitive Loss Program (Note 15)	MIL			
Total U.S. Department of Homeland Security			\$ 302,750,097	\$	\$ 41,520,050
Other Federal Assistance					
Direct Programs:					
99.U01	Tennessee Valley Authority (Note 15) (Note 16)	F&W	\$	\$	\$
Total Other Federal Assistance			\$	\$	\$
Total All State Agencies			\$ 20,495,080,781	\$ 2,150,617,918	\$ 2,228,143,392

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, 2021

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, 2021. 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 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 2021. 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 16.

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

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

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 \$33,968,548 for FY 2021. The Commonwealth had the following programs (cash and noncash) that met the Type A program definition for FY 2021, 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:

ALN	Program Title	Expenditures
10.542	Pandemic EBT Food Benefits	\$ 577,023,143
Supplemental Nutrition Assistance Program Cluster		
10.551	Supplemental Nutrition Assistance Program	1,454,099,128
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	84,853,988
10.561	ARPA-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	181,312
10.561	CRRSA-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	1,023,391
Child Nutrition Cluster		
10.553	School Breakfast Program	2,760,665
10.555	National School Lunch Program	22,062,128
10.556	Special Milk Program for Children	5,855
10.559	Summer Food Service Program for Children	355,393,706
10.579	Child Nutrition Discretionary Grants Limited Availability	462,433

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

Note 2 - Type A Programs (Continued)

ALN	Program Title	Expenditures
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	92,873,819
10.557	FFCRA-WIC Special Supplemental Nutrition Program for Women, Infants, and Children	7,071,935
10.558	Child and Adult Care Food Program	43,892,527
Food Distribution Cluster		
10.565	Commodity Supplemental Food Program	11,437,622
10.568	Emergency Food Assistance Program (Administrative Costs)	1,788,094
10.568	CARES-Emergency Food Assistance Program (Administrative Costs)	2,340,835
10.568	FFCRA-Emergency Food Assistance Program (Administrative Costs)	780,278
10.569	Emergency Food Assistance Program (Food Commodities)	11,554,419
10.569	CARES-Emergency Food Assistance Program (Food Commodities)	3,949,115
10.569	FFCRA-Emergency Food Assistance Program (Food Commodities)	2,813,718
15.252	Abandoned Mine Land Reclamation	35,602,121
16.575	Crime Victim Assistance	39,857,627
17.225	Unemployment Insurance	594,533,530
17.225	CARES-Unemployment Insurance	2,364,740,552
17.225	FFCRA-Unemployment Insurance	1,803,143
WIOA Cluster		
17.258	WIOA Adult Program	13,362,864
17.259	WIOA Youth Activities	9,743,405
17.278	WIOA Dislocated Worker Formula Grants	15,584,364
Highway Planning and Construction Cluster		
20.205	Highway Planning and Construction	934,799,986
20.219	Recreational Trails Program	871,482
20.509	Formula Grants for Rural Areas and Tribal Transit Program	5,572,795
20.509	CARES-Formula Grants for Rural Areas and Tribal Transit Program	20,440,713
20.509	CRRSA-Formula Grants for Rural Areas and Tribal Transit Program	9,416,447

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

Note 2 - Type A Programs (Continued)

ALN	Program Title	Expenditures
20.934	Nationally Significant Freight and Highway Projects	39,073,083
21.019	CARES-Coronavirus Relief Fund	1,427,345,967
21.013	Emergency Rental Assistance Program	75,036,142
84.010	Title I Grants to Local Educational Agencies	225,443,671
Special Education Cluster (IDEA)		
84.027	Special Education Grants to States	149,286,856
84.173	Special Education Preschool Grants	8,430,739
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	46,306,712
84.425	CARES-Education Stabilization Fund	240,822,796
93.268	Immunization Cooperative Agreements	63,408,613
93.268	CARES-Immunization Cooperative Agreements	2,881,007
93.268	CRRSA-Immunization Cooperative Agreements	5,781,811
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	1,698,226
93.323	CARES-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2,268,438
93.323	CRRSA-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	10,889,107
93.323	PPP-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	21,989,437
93.558	Temporary Assistance for Needy Families	158,722,911
93.563	Child Support Enforcement	42,754,320
93.568	Low-Income Home Energy Assistance	69,822,088
93.568	ARPA-Low-Income Home Energy Assistance	107,700
93.568	CARES-Low-Income Home Energy Assistance	13,745,001

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

Note 2 - Type A Programs (Continued)

ALN	Program Title	Expenditures
CCDF Cluster		
93.575	Child Care and Development Block Grant	74,950,225
93.575	CARES-Child Care and Development Block Grant	21,830,988
93.575	CRRSA-Child Care and Development Block Grant	122,940,129
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	23,711,906
93.658	Foster Care Title IV-E	43,704,151
93.658	FFCRA - Foster Care Title IV-E	1,870,692
93.659	Adoption Assistance	76,273,541
93.659	FFCRA - Adoption Assistance	6,428,535
93.767	Children's Health Insurance Program	263,059,153
Medicaid Cluster		
93.775	State Medicaid Fraud Control Units	3,009,976
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	8,577,168
93.777	CARES-State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	519,173
93.778	Medical Assistance Program	11,052,886,467
93.778	ARRA-Medical Assistance Program	17,083,056
93.778	FFCRA-Medical Assistance Program	595,375,616
93.788	Opioid STR	37,215,939
Disability Insurance/Supplemental Security Income Cluster		
96.001	Social Security Disability Insurance	47,696,507
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	36,912,513
97.050	Presidential Declared Disaster Assistance to Individuals and Households-Other Needs	229,097,475
Total Type A Programs		\$ 21,991,654,975

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

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, 2021 outstanding student loans totaled \$64,466. There were no new grants or scholarships authorized by the USDA in FY 2021.

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:

ALN	Program Title	Benefits	Administrative Costs	Total Expenditures
17.225	Unemployment Insurance	\$ 587,905,621	\$ 6,627,909	\$ 594,533,530
17.225	CARES-Unemployment Insurance	2,364,740,552	-	2,364,740,552
17.225	FFCRA-Unemployment Insurance	1,803,143	-	1,803,143
Total		\$ 2,954,449,316	\$ 6,627,909	\$ 2,961,077,225

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 2021. 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 \$1,410,703 for FY 2021.

COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

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:

CFDA	Program Title	State Agency	Expenditures
10.924	Conservation Stewardship Program	COT	\$ 149,331
10.931	Agricultural Conservation Easement Program	COT	100,000
15.605	Sport Fish Restoration	F&W	558,673
15.608	Fish and Wildlife Management Assistance	F&W	1,579,361
15.611	Wildlife Restoration and Basic Hunter Education	F&W	808,960
15.615	Cooperative Endangered Species Conservation Fund	F&W	98,657
15.634	State Wildlife Grants (SWG)	F&W	469,061
15.657	Endangered Species Recovery Implementation	F&W	40,976
16.585	Drug Court Discretionary Grant Program	AOC	49,315
17.261	WIOA Pilots, Demonstrations, and Research Projects	DWI	73,068
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	AOC	202,516
93.564	Child Support Enforcement Research	CHFS	99,892
93.778	Medical Assistance Program	CHFS	<u>2,008,369</u>
Total Research and Development Expenditures			<u>\$ 6,238,179</u>

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

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	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 (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.

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

Note 10 - Noncash Expenditure Programs

The Commonwealth's noncash programs and a description of the method/basis of valuation for FY 2021 are as follows:

ALN	Program Title & (Method/Basis of Valuation)	Amount
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds <i>(Commodities issued for FY 2021 per WBSCM report)</i>	\$ 7,092,404
10.542	Pandemic EBT Food Benefits <i>(EBT Issuance)</i>	577,023,143
10.551	Supplemental Nutrition Assistance Program <i>(EBT Issuance)</i>	1,454,099,128
10.555	National School Lunch Program <i>(Commodities issued for FY 2021 per WBSCM report)</i>	16,256,803
10.565	Commodity Supplemental Food Program <i>(Commodities issued for FY 2021 per WBSCM report)</i>	9,162,708
10.569	Emergency Food Assistance Program (Food Commodities) <i>(Commodities issued for FY 2021 per WBSCM report)</i>	11,445,766
10.569	CARES-Emergency Food Assistance Program (Food Commodities) <i>(Commodities issued for FY 2021 per WBSCM report)</i>	3,949,115
10.569	FFCRA-Emergency Food Assistance Program (Food Commodities) <i>(Commodities issued for FY 2021 per WBSCM report)</i>	2,813,718
10.652	Forestry Research <i>(Determined by Federal Government)</i>	61,753
12.700	Donations/Loans of Obsolete DOD Property <i>(Acquisition Cost determined by the Department of Defense)</i>	387,525
39.003	Donation of Federal Surplus Personal Property <i>(22.47% of federal acquisition cost (\$59,112))</i>	13,283
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act <i>(Environmental Protection Agency contracts with Eastern Research Group for sample analysis)</i>	133,365
66.605	Performance Partnership Grants <i>(In-kind services valued by the donor, the U.S. Environmental Protection Agency)</i>	154,545
93.069	Public Health Emergency Preparedness <i>(NGA)</i>	119,371
93.268	Immunization Cooperative Agreements <i>(DPH Warehouse, KYEM, and CHFS OATS Staffs)</i>	58,251,045
93.889	National Bioterrorism Hospital Preparedness Program <i>(DPH Warehouse, KYEM, and CHFS OATS Staffs)</i>	9,234,331
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants <i>(CDC Report)</i>	419,915
Total Noncash Expenditures		\$ 2,150,617,918

COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

Note 11 - Activity Occurring in Programs with Inventoriable Items

The Department of Agriculture operates a statewide Commodity Supplemental Food Program (ALN 10.565). The dollar value of the inventory, based on the USDA Commodity File, dated June 30, 2021 is as follows:

Commodity Supplemental Food Program		
ALN 10.565		
Beginning Inventory, July 1, 2020	\$	2,751,686
Price Adjustment		33,075
Adjusted Inventory, July 1, 2020		2,784,761
Received Commodities		9,164,244
Issued to Recipients		(9,162,708)
Net Value of Inventory Adjustments, June 30, 2021		(172,438)
Ending Inventory, June 30, 2021	\$	2,613,859

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 ARPA, CARES, CPRSA, CRRSA, FFCRA, and PPP funds on the Schedule, the prefix will precede the Program Title on the Grantor Schedule.

ARPA: American Rescue Plan Act

CARES: Coronavirus Aid, Relief and Economic Security Act

CPRSA: Coronavirus Preparedness and Response Supplemental Appropriations Act

CRRSA: Coronavirus Response and Relief Supplemental Appropriations Act

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

Note 14 - Pertaining to Novel Coronavirus Pandemic Relief (Continued)

FFCRA: Families First Coronavirus Response Act

PPP: Paycheck Protection Program and Health Care Enhancement Act

Note 15 - Zero Expenditure Programs

These programs had no expenditures related to the respective state organization during FY 2021. 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. This also includes programs with activity other than expenditures.

**COMMONWEALTH OF KENTUCKY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)**

Note 16 - Unknown ALN

When a Federal program has been awarded to the Commonwealth with an unknown ALN, 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 ALNs and other identifying factors having expenditures during FY 2021 are listed below:

ALN	Program Title	Agency	Award Identifier	Expenditures
10.U01	Rural Rehabilitation Student Loan Program	AGR	MULTIPLE	\$ -
10.U02	HWA Participating Agreement with Daniel Boone National Forest	EEC	16-PA-11080200-009	4,264
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	EEC	ACWPRG-04-BBB0	1,742,207
15.U01	Clark River NWR Fish Survey	F&W		-
15.U02	Ohio River Survey	F&W		-
16.U01	Drug Enforcement Administration	KSP	MULTIPLE	2,675,108
16.U02	Federal Bureau of Investigation	KSP	MULTIPLE	60,421
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	KSP	MOA# 19-LOU-168-AFF MOA# 20-LOU-168-AFF	21,099
16.U04	District Fugitive Task Force	KSP	MOU	8,451
16.U05	Equitable Sharing- Asset Forfeiture	KSP	ASSET FORFEITURE US DOJ	626,432
21.U01	Internal Revenue Service	KSP		-
21.U02	Equitable Sharing- Asset Forfeiture	KSP	ASSET FORFEITURE US TREASURY	250,000
21.U03	State Small Business Credit Initiative	CED	GEXP-11SB200Z	1,000
93.U01	Other Federal Assistance	KSP	2019-CIO-715-0457 2020-CIO-715-0457	20,221
93.U02	Medicare Nursing Home Care	VA	KY-074-1324-DA00-R604	1,370,573
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	PPC	FDAPRG-FDA00-19-BB00/BG00	49,840
99.U01	Tennessee Valley Authority	F&W		-
Total				\$ 6,829,616