

**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Agriculture					
Direct Programs:					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	617,595	—	—	
10.028	Wildlife Services	33,285	—	—	
10.072	Wetlands Reserve Program	527,003	—	—	
10.093	Voluntary Public Access and Habitat Incentive Program	20,000	—	—	
10.153	Market News	2,341	—	—	
10.162	Inspection Grading and Standardization	17,461	—	—	
10.163	Market Protection and Promotion	49,995	—	—	
10.170	Specialty Crop Block Grant Program - Farm Bill	289,434	—	—	
10.175	Farmers Market and Local Food Promotion Program	993	—	—	
10.182	COVID-19 Food Bank Network	234,597	—	191,306	14
10.185	Local Food for Schools Cooperative Agreement Program	24,593	—	24,593	
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	164,791	2,655,265	2,820,056	10
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	34,956	—	—	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	291,628	—	—	
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	5,622	—	—	
10.542	COVID-19 Pandemic EBT Food Benefits	—	307,337,891	—	2, 10, 14
SNAP Cluster:					
10.551	Supplemental Nutrition Assistance Program	—	1,087,003,088	—	2, 10
10.551	COVID-19 Supplemental Nutrition Assistance Program	—	—	—	2, 10, 14
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	103,818,337	—	10,282,760	2
10.561	COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	8,186,250	—	3,562	2, 14
Total SNAP Cluster:		112,004,587	1,087,003,088	10,286,322	
Child Nutrition Cluster:					
10.553	School Breakfast Program	29,507,316	—	129,415,959	2, 17
10.555	COVID-19 National School Lunch Program	391,308,579	—	22,444,666	2, 14, 17
10.555	National School Lunch Program	60,206,914	35,376,808	95,583,722	2, 10
10.556	Special Milk Program for Children	14,794	—	14,794	2
10.559	Summer Food Service Program for Children	12,154,886	—	11,893,503	2
10.582	Fresh Fruit and Vegetable Program	4,127,281	—	4,127,281	2
Total Child Nutrition Cluster:		497,319,770	35,376,808	263,479,925	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	126,494,887	—	26,485,445	2
10.557	COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	68,576	—	—	2, 14
10.558	COVID-19 Child and Adult Care Food Program	—	—	—	2, 14

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
10.558	Child and Adult Care Food Program	49,266,736	—	49,010,285	2
10.560	State Administrative Expenses for Child Nutrition	5,235,748	—	513,127	
Food Distribution Cluster:					
10.565	Commodity Supplemental Food Program	2,976,794	12,870,520	15,760,787	2, 10, 11
10.565	COVID-19 Commodity Supplemental Food Program	—	—	—	2, 14
10.568	Emergency Food Assistance Program (Administrative Costs)	2,023,463	—	1,982,065	2, 10
10.568	COVID-19 Emergency Food Assistance Program (Administrative Costs)	1,529,656	2,061,412	3,572,797	2, 10, 14
10.569	Emergency Food Assistance Program (Food Commodities)	199,977	14,412,537	14,612,513	2, 10
10.569	COVID-19 Emergency Food Assistance Program (Food Commodities)	—	—	—	2, 10, 14
Total Food Distribution Cluster:		6,729,890	29,344,469	35,928,162	
10.572	WIC Farmers' Market Nutrition Program (FMNP)	98,088	—	—	
10.576	Senior Farmers Market Nutrition Program	631,438	—	—	
10.578	WIC Grants To States (WGS)	249,581	—	249,581	
10.579	Child Nutrition Discretionary Grants Limited Availability	481,426	—	481,426	
10.580	Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	180,000	—	—	
10.649	COVID-19 Pandemic EBT Administrative Costs	2,455,842	—	601,462	14
10.652	Forestry Research	372,263	—	—	
10.664	Cooperative Forestry Assistance	2,544,823	—	471,658	
10.676	Forest Legacy Program	6,122	—	—	
10.678	Forest Stewardship Program	20,684	—	—	
10.680	Forest Health Protection	38,830	—	—	
10.691	Good Neighbor Authority	49,267	—	—	
10.697	State & Private Forestry Hazardous Fuel Reduction Program	89,161	—	—	
10.698	State & Private Forestry Cooperative Fire Assistance	2,913	—	—	
10.717	Infrastructure Investment and Jobs Act Restoration/Revegetation	20,250	—	—	
10.902	Soil and Water Conservation	77,188	—	—	
10.912	Environmental Quality Incentives Program	155,083	—	—	
10.913	Farm and Ranch Lands Protection Program	19,756	—	—	
Total U.S. Department of Agriculture		\$ 806,927,203	\$ 1,461,717,521	\$ 390,543,348	
U.S. Department of Commerce					
Direct Programs:					
11.032	State Digital Equity Planning Grants	144,095	—	—	
11.035	COVID-19 Broadband Equity, Access, and Deployment Program	534,010	—	—	14
11.302	Economic Development Support for Planning Organizations	1,074,282	—	1,052,130	
Economic Development Cluster:					
11.307	COVID-19 Economic Adjustment Assistance	3,079,256	—	2,516,954	14
Total Economic Development Cluster:		3,079,256	—	2,516,954	
Total U.S. Department of Commerce		\$ 4,831,643	\$ —	\$ 3,569,084	

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Defense					
Direct Programs:					
12.106	Flood Control Projects	4,862	—	—	
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	209,869	—	—	
12.401	National Guard Military Operations and Maintenance (O&M) Projects	22,839,638	—	—	
12.404	National Guard ChalleNGe Program	7,417,598	—	—	
12.617	Economic Adjustment Assistance for State Governments	412,220	—	—	
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	1,761,938	—	59,958	15
Total U.S. Department of Defense		\$ 32,646,125	\$ —	\$ 59,958	
U.S. Department of Housing and Urban Development					
Direct Programs:					
Committee Development Block Grants -State-Administered Small Cities Program					
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	27,049,699	—	25,190,643	8
14.401	Fair Housing Assistance Program State and Local	169,096	—	—	
Total U.S. Department of Housing and Urban Development		\$ 27,218,795	\$ —	\$ 25,190,643	
U.S. Department of the Interior					
Direct Programs:					
15.018	Energy Community Revitalization Program (ECRP)	17,683,666	—	138,118	
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	13,272,805	—	—	
15.252	Abandoned Mine Land Reclamation (AMLR)	22,299,702	—	481,702	
Fish and Wildlife Cluster:					
15.605	Sport Fish Restoration	5,723,534	—	—	7
15.611	Wildlife Restoration and Basic Hunter Education	12,662,023	—	363,366	7, 9
Total Fish and Wildlife Cluster:		18,385,557	—	363,366	
15.608	Fish and Wildlife Management Assistance	2,095,126	—	—	7
15.615	Cooperative Endangered Species Conservation Fund	117,134	—	38,109	7
15.616	Clean Vessel Act	119,939	—	119,939	
15.631	Partners for Fish and Wildlife	20,912	—	—	
15.634	State Wildlife Grants	709,636	—	—	7
15.657	Endangered Species Recovery Implementation	52,767	—	—	7
15.664	Fish and Wildlife Coordination and Assistance	4,906	—	—	
15.817	National Geospatial Program: Building the National Map	553,690	—	—	
15.904	Historic Preservation Fund Grants-In-Aid	1,125,070	—	162,957	
15.916	Outdoor Recreation Acquisition, Development and Planning	697,619	—	697,619	6
15.929	Save America's Treasures	2,509	—	—	
Total U.S. Department of the Interior		\$ 77,141,038	\$ —	\$ 2,001,810	

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Justice					
Direct Programs:					
16.017	Sexual Assault Services Formula Program	487,641	—	474,332	
16.034	COVID-19 Coronavirus Emergency Supplemental Funding Program	2,719,151	—	587,956	14
16.320	Services for Trafficking Victims	237,050	—	—	
16.540	Juvenile Justice and Delinquency Prevention	163,715	—	89,938	
16.543	Missing Children's Assistance	489,920	—	—	
16.550	State Justice Statistics Program for Statistical Analysis Centers	17,076	—	—	
16.554	National Criminal History Improvement Program (NCHIP)	378,727	—	—	
16.575	Crime Victim Assistance	26,445,180	—	25,543,041	
16.576	Crime Victim Compensation	664,000	—	—	
16.582	Crime Victim Assistance/Discretionary Grants	257,137	—	221,142	
16.585	Treatment Court Discretionary Grant Program	573,045	—	—	7
16.588	Violence Against Women Formula Grants	2,455,290	—	2,090,841	
16.593	Residential Substance Abuse Treatment for State Prisoners	347,144	—	—	
16.606	State Criminal Alien Assistance Program	15,338	—	—	
16.609	Project Safe Neighborhoods	257,916	—	216,094	
16.710	Public Safety Partnership and Community Policing Grants	877,370	—	—	
16.735	PREA Program: Strategic Support for PREA Implementation	353,840	—	—	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	1,820,699	—	1,119,657	
16.741	DNA Backlog Reduction Program	720,905	—	—	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	191,724	—	—	
16.746	Capital Case Litigation Initiative	72,182	—	—	
16.750	Support for Adam Walsh Act Implementation Grant Program	267,792	—	—	
16.751	Edward Byrne Memorial Competitive Grant Program	189,632	—	—	
16.754	Harold Rogers Prescription Drug Monitoring Program	632,958	—	—	
16.812	Second Chance Act Reentry Initiative	291,755	—	—	
16.820	Postconviction Testing of DNA Evidence	150,297	—	—	
16.823	Emergency Planning for Juvenile Justice Facilities	70,774	—	—	
16.833	National Sexual Assault Kit Initiative	496,081	—	—	
16.833	COVID-19 National Sexual Assault Kit Initiative	258,807	—	—	14
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program	1,853,516	—	1,447,711	
16.839	STOP School Violence	398,627	—	—	
16.922	Equitable Sharing Program	6,599,159	—	—	
16.U01	Drug Enforcement Administration	1,896,074	—	—	15
16.U02	Federal Bureau of Investigation	44,795	—	—	15
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	16,959	—	—	15
16.U04	District Fugitive Task Force	2,591	—	—	15
16.U06	United States Postal Inspection Service (USPIS) Task Force	15,059	—	—	15

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
Total U.S. Department of Justice		\$ 52,729,926	\$ —	\$ 31,790,712	
U.S. Department of Labor					
Direct Programs:					
17.002	Labor Force Statistics	975,824	—	—	
17.005	Compensation and Working Conditions	134,364	—	—	
Employment Service Cluster:					
17.207	Employment Service/Wagner-Peyser Funded Activities	9,380,909	—	—	
17.801	Jobs for Veterans State Grants	2,090,219	—	—	
Total Employment Service Cluster:		11,471,128	—	—	
17.225	Unemployment Insurance	85,123,494	—	—	2, 4
17.225	COVID-19 Unemployment Insurance	184,083,032	—	—	2, 4, 14
17.235	Senior Community Service Employment Program	1,218,162	—	1,125,005	
17.245	Trade Adjustment Assistance	1,059,075	—	610,468	
WIOA Cluster:					
17.258	WIOA Adult Program	13,466,339	—	11,009,944	2
17.259	WIOA Youth Activities	17,400,707	—	15,437,749	2
17.278	WIOA Dislocated Worker Formula Grants	16,179,431	—	14,459,572	2
Total WIOA Cluster:		47,046,477	—	40,907,265	
17.270	Reentry Employment Opportunities	8,333	—	—	
17.271	Work Opportunity Tax Credit Program (WOTC)	253,734	—	—	
17.273	Temporary Labor Certification for Foreign Workers	305,095	—	—	
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	6,344,561	—	6,331,119	
17.277	COVID-19 WIOA National Dislocated Worker Grants / WIA National Emergency Grants	824,155	—	817,860	14
17.285	Apprenticeship USA Grants	450,177	—	—	
17.503	Occupational Safety and Health State Program	4,272,283	—	—	
17.600	Mine Health and Safety Grants	367,510	—	—	
17.720	Disability Employment Policy Development	5,365,407	—	—	
Total U.S. Department of Labor		\$ 349,302,811	\$ —	\$ 49,791,717	
U.S. Department of Transportation					
Direct Programs:					
20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	2,416,397	—	—	
20.111	Aircraft Pilots Workforce Development Grant Program	2,120	—	—	
20.205	Highway Planning and Construction	895,513,498	—	27,857,309	2, 5
20.205	COVID-19 Highway Planning and Construction	36,875,292	—	997	2, 5, 14
20.219	Recreational Trails Program	700,365	—	190,053	6

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
FMCSA Cluster:					
20.218	Motor Carrier Safety Assistance	6,631,511	—	64,109	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	1,852,370	—	12,958	
	Total FMCSA Cluster:	8,483,881	—	77,067	
20.231	Performance and Registration Information Systems Management	198,336	—	—	
20.232	Commercial Driver's License Program Implementation Grant	958,627	—	—	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	96,302	—	—	
Federal Transit Cluster:					
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	3,117,951	—	3,117,951	
	Total Federal Transit Cluster:	3,117,951	—	3,117,951	
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	968,586	—	968,586	
20.509	Formula Grants for Rural Areas and Tribal Transit Program	9,019,896	—	7,679,206	2
20.509	COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	29,504,126	—	29,504,126	2, 14
Transit Services Programs Cluster:					
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	757,352	—	757,352	
20.513	COVID-19 Enhanced Mobility of Seniors and Individuals with Disabilities	145,362	—	145,362	14
	Total Transit Services Programs Cluster:	902,714	—	902,714	
Highway Safety Cluster					
20.600	State and Community Highway Safety	6,524,097	—	3,090,440	
20.616	National Priority Safety Programs	4,638,681	—	550,954	
	Total Highway Safety Cluster:	11,162,778	—	3,641,394	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	344,224	—	—	
20.615	E-911 Grant Program	—	—	—	
20.700	Pipeline Safety Program State Base Grant	892,087	—	—	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	131,815	—	—	
20.720	State Damage Prevention Program Grants	98,231	—	—	
20.721	PHMSA Pipeline Safety Program One Call Grant	46,770	—	—	
20.933	National Infrastructure Investments	11,679,897	—	5,131,717	
20.934	Nationally Significant Freight and Highway Projects	29,472,244	—	—	
	Total U.S. Department of Transportation	\$ 1,042,586,137	\$ —	\$ 79,071,120	

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Treasury					
Direct Programs:					
21.016	Equitable Sharing	166,419	—	—	
21.019	COVID-19 Coronavirus Relief Fund	228,820	—	—	14
21.023	COVID-19 Emergency Rental Assistance Program	65,125,116	—	64,834,010	2, 14, 16
21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	407,502,362	—	86,005,278	2, 14
21.029	COVID-19 Coronavirus Capital Projects Fund	49,302	—	—	14
Total U.S. Department of Treasury		\$ 473,072,019	\$ —	\$ 150,839,288	
U.S. Appalachian Regional Commission					
Direct Programs:					
23.002	Appalachian Area Development	5,544,735	—	5,288,281	
Total U.S. Appalachian Regional Commission		\$ 5,544,735	\$ —	\$ 5,288,281	
U.S. Equal Employment Opportunity Commission					
Direct Programs:					
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	160,850	—	—	
Total U.S. Equal Employment Opportunity Commission		\$ 160,850	\$ —	\$ —	
U.S. General Services Commission					
Direct Programs:					
38.006	State Appraiser Agency Support Grants	77,040	—	—	
39.003	Donation of Federal Surplus Personal Property	—	279,216	—	10
39.011	Election Reform Payments	—	—	—	12
Total U.S. General Services Commission		\$ 77,040	\$ 279,216	\$ —	
U.S. National Foundation for the Arts and the Humanities					
Direct Programs:					
45.025	Promotion of the Arts Partnership Agreements	932,135	—	927,359	
45.301	Museums for America	21,959	—	—	
45.310	Grants to States	2,190,362	—	—	
45.310	COVID-19 Grants to States	1,064,083	—	—	14
45.312	National Leadership Grants	27,500	—	—	
Total U.S. National Foundation for the Arts and the Humanities		\$ 4,236,039	\$ —	\$ 927,359	
U. S. Small Business Administration					
Direct Programs:					
59.061	State Trade Expansion	185,906	—	—	
Total U. S. Small Business Administration		\$ 185,906	\$ —	\$ —	

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Veteran Affairs					
Direct Programs:					
64.015	Veterans State Nursing Home Care	22,949,491	—	—	
64.101	Burial Expenses Allowance for Veterans	957,207	—	—	
Total U.S. Department of Veteran Affairs		\$ 23,906,698	\$ —	\$ —	
U.S. Environmental Protection Agency					
Direct Programs:					
66.032	State Indoor Radon Grants	97,532	—	50,545	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	393,143	124,739	—	10
66.040	Diesel Emissions Reduction Act (DERA) State Grants	338,797	—	270,991	
66.202	Congressionally Mandated Projects	2,291	—	—	
66.204	Multipurpose Grants to States and Tribes	32,069	—	—	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	107,969	—	—	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	125,340	—	—	
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	11,897	—	—	
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	22,696	—	—	
66.454	Water Quality Management Planning	394,394	—	—	
Clean Water State Revolving Fund (CWSRF) Cluster:					
66.458	Clean Water State Revolving Fund	468,537	—	—	
Total Clean Water State Revolving Fund Cluster:		468,537	—	—	
Drinking Water State Revolving Fund (DWSRF) Cluster:					
66.468	Drinking Water State Revolving Fund	4,296,278	—	—	
Total Drinking Water State Revolving Fund Cluster:		4,296,278	—	—	
66.485	Support for the Gulf Hypoxia Action Plan	109,334	—	—	
66.605	Performance Partnership Grants	12,685,530	163,948	2,099,041	10
66.708	Pollution Prevention Grants Program	72,102	—	8,749	
66.717	Source Reduction Assistance	—	—	—	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	154,329	—	—	
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	514,425	—	—	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,147,199	—	—	
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	39,338	—	—	
66.817	State and Tribal Response Program Grants	220,716	—	1,394	
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	38,689	—	—	
Total U.S. Environmental Protection Agency		\$ 21,272,605	\$ 288,687	\$ 2,430,720	

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U. S. Department of Energy					
Direct Programs:					
81.041	State Energy Program	776,089	—	260,190	
81.104	Environmental Remediation and Waste Processing and Disposal	1,523,190	—	—	
81.138	State Heating Oil and Propane Program	3,773	—	—	
Total U. S. Department of Energy		\$ 2,303,052	\$ —	\$ 260,190	
U.S. Department of Education					
Direct Programs:					
84.002	Adult Education - Basic Grants to States	9,284,825	—	9,257,131	
84.010	Title I Grants to Local Educational Agencies	248,387,176	—	238,672,578	2
84.011	Migrant Education State Grant Program	8,536,418	—	7,562,602	
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	1,790,553	—	1,144,822	
Special Education Cluster (IDEA):					
84.027	COVID-19 Special Education Grants to States	14,433,599	—	14,433,599	2, 14
84.027	Special Education Grants to States	161,265,929	—	158,075,444	2
84.173	COVID-19 Special Education Preschool Grants	1,552,007	—	1,552,007	2, 14
84.173	Special Education Preschool Grants	9,390,048	—	8,950,072	2
Total Special Education Cluster (IDEA):		186,641,583	—	183,011,122	
84.048	Career and Technical Education -- Basic Grants to States	20,967,244	—	17,240,367	
84.051	Career and Technical Education -- National Programs	106,940	—	106,940	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	69,626,493	—	—	2
84.144	Migrant Education Coordination Program	59,481	—	—	
84.161	Rehabilitation Services Client Assistance Program	85,134	—	—	
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	1,057,332	—	—	
84.181	Special Education-Grants for Infants and Families	5,266,942	—	—	
84.181	COVID-19 Special Education-Grants for Infants and Families	2,222,594	—	—	14
84.184	School Safely National Activities	608,900	—	157,352	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	300,000	—	—	
84.196	Education for Homeless Children and Youth	836,090	—	697,299	
84.240	Program of Protection and Advocacy of Individual Rights	82,274	—	—	
84.287	Twenty-First Century Community Learning Centers	15,870,488	—	15,606,013	
84.323	Special Education - State Personnel Development	416,327	—	416,327	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	123,601	—	98,044	
84.358	Rural Education	5,123,278	—	4,997,621	
84.365	English Language Acquisition State Grants	3,689,750	—	3,582,821	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	32,845,173	—	31,294,779	2

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
84.368	Competitive Grants for State Assessments	74,272	—	35,653	
84.369	Grants for State Assessments and Related Activities	6,135,143	—	—	
84.371	Comprehensive Literacy Development	5,370,711	—	5,273,065	
84.372	Statewide Longitudinal Data Systems	918,824	—	—	
84.377	School Improvement Grants	529,464	—	58,438	
84.424	Student Support and Academic Enrichment Program	16,403,893	—	15,621,787	
84.425	COVID-19 Education Stabilization Fund	811,785,919	—	776,793,754	2, 14
84.426	Randolph-Sheppard – Financial Relief and Restoration Payments	11,990	—	—	
84.U01	National Center for Education Statistics	460,079	—	307,088	15
Total U.S. Department of Education		\$ 1,455,618,891	\$ —	\$1,311,935,603	
U.S. National Archives and Records Administration					
Direct Programs:					
89.003	National Historical Publications and Records Grants	83,065	—	—	
Total U.S. National Archives and Records Administration		\$ 83,065	\$ —	\$ —	
U.S. Election Assistance Commission					
Direct Programs:					
90.401	Help America Vote Act Requirements Payments	368,920	—	15,314	
90.404	2018 HAVA Election Security Grants	3,498,031	—	3,285,296	
Total U.S. Election Assistance Commission		\$ 3,866,951	\$ —	\$ 3,300,610	
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	73,222	—	73,222	
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	139,657	—	136,120	
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	394,933	—	336,595	
93.043	COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	12,070	—	12,070	14
Aging Cluster:					
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	3,751,778	—	3,463,890	
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	1,063,975	—	327,463	14
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	10,182,979	—	10,037,250	
93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	171,053	—	169,773	14
93.053	Nutrition Services Incentive Program	1,454,332	—	1,454,332	
Total Aging Cluster:		16,624,117	—	15,452,708	

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	345,743	—	31,542	
93.048	COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	223,409	—	—	14
93.052	National Family Caregiver Support, Title III, Part E	2,270,310	—	2,223,992	
93.052	COVID-19 National Family Caregiver Support, Title III, Part E	266,687	—	122,508	14
93.069	Public Health Emergency Preparedness	8,057,316	—	3,528,502	
93.070	Environmental Public Health and Emergency Response	1,306,893	—	—	
93.070	COVID-19 Environmental Public Health and Emergency Response	352,916	—	127,302	14
93.071	Medicare Enrollment Assistance Program	699,545	—	625,320	
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	76,450	—	—	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	641,224	—	518,628	
93.103	Food and Drug Administration Research	594,673	—	—	
93.103	COVID-19 Food and Drug Administration Research	81,954	—	—	14
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	3,399,203	—	989,591	
93.110	Maternal and Child Health Federal Consolidated Programs	127,563	—	—	
93.110	COVID-19 Maternal and Child Health Federal Consolidated Programs	322,468	—	—	14
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	705,381	—	—	10
93.127	Emergency Medical Services for Children	111,570	—	—	
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	194,992	—	34,083	
93.136	Injury Prevention and Control Research and State and Community Based Programs	1,121,898	—	595,520	
93.138	Protection and Advocacy for Individuals with Mental Illness	358,680	—	—	
93.150	Projects for Assistance in Transition from Homelessness (PATH)	478,673	—	460,807	
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	246,298	—	131,384	
93.217	Family Planning Services	4,439,189	—	2,174,196	
93.234	Traumatic Brain Injury State Demonstration Grant Program	150,964	—	—	
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	1,028,182	—	603,621	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	6,286,737	—	3,243,319	7
93.243	COVID-19 Substance Abuse and Mental Health Services Projects of Regional and National Significance	523,865	—	418,784	14
93.251	Early Hearing Detection and Intervention	244,871	—	—	
93.268	Immunization Cooperative Agreements	3,641,369	60,268,865	216,584	2, 10
93.268	COVID-19 Immunization Cooperative Agreements	13,901,434	—	6,080,234	2, 14
93.270	Viral Hepatitis Prevention and Control	455,419	—	—	

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	24,393	—	—	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2,666,071	—	20,000	2
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	77,613,460	—	15,937,219	2, 14
93.324	State Health Insurance Assistance Program	1,005,882	—	593,909	
93.324	COVID-19 State Health Insurance Assistance Program	20,855	—	—	14
93.325	Paralysis Resource Center	19,772	—	—	
93.336	Behavioral Risk Factor Surveillance System	321,882	—	—	
93.354	COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	11,631,293	—	3,398,052	14
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	447,208	—	—	
93.369	ACL Independent Living State Grants	348,694	—	328,733	
93.387	National and State Tobacco Control Program	1,924,516	—	—	
93.391	COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	8,220,516	—	2,856,808	14
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	2,677,496	—	—	
93.434	Every Student Succeeds Act/Preschool Development Grants	696	—	—	
93.435	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	1,014,334	—	—	
93.439	State Physical Activity and Nutrition (SPAN)	1,064,189	—	—	
93.464	ACL Assistive Technology	612,134	—	—	
93.470	Alzheimer's Disease Program Initiative (ADPI)	81,360	—	7,154	
93.472	Title IV-E Prevention Program	14,853,013	—	8,685,692	
93.495	COVID-19 Community Health Workers for Public Health Response and Resilient	2,672,724	—	—	14
93.497	COVID-19 Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	597,861	—	597,861	14
93.498	COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	1,780,472	—	—	14
93.504	Family to Family Health Information Centers	97,787	—	—	
93.525	COVID-19 State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	103,193	—	—	14
93.556	MaryLee Allen Promoting Safe and Stable Families Program	1,967,888	—	1,478,424	
93.556	COVID-19 MaryLee Allen Promoting Safe and Stable Families Program	750,957	—	—	14
93.558	Temporary Assistance for Needy Families	161,305,446	—	13,102,131	2
93.558	COVID-19 Temporary Assistance for Needy Families	508,281	—	—	2, 14
93.563	Child Support Enforcement	47,364,865	—	31,648,030	2, 7
93.564	Child Support Enforcement Research	322,286	—	—	7
93.568	Low-Income Home Energy Assistance	73,701,401	—	73,511,949	2
93.568	COVID-19 Low-Income Home Energy Assistance	3,320,970	—	3,302,766	2, 14
93.569	Community Services Block Grant	14,624,596	—	14,205,569	
93.569	COVID-19 Community Services Block Grant	3,326,504	—	3,326,504	14

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**COMMONWEALTH OF KENTUCKY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.570	Community Services Block Grant Discretionary Awards	102,929	—	—	
CCDF Cluster:					
93.575	Child Care and Development Block Grant	140,087,571	—	6,257,712	2
93.575	COVID-19 Child Care and Development Block Grant	241,454,763	—	2,020,852	2, 14
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	55,980,410	—	—	2
	Total CCDF Cluster:	437,522,744	—	8,278,564	
93.586	State Court Improvement Program	464,573	—	—	
93.590	Community-Based Child Abuse Prevention Grants	2,542,649	—	2,158,464	
93.590	COVID-19 Community-Based Child Abuse Prevention Grants	977,995	—	892,500	14
93.597	Grants to States for Access and Visitation Programs	113,302	—	—	
93.599	Chafee Education and Training Vouchers Program (ETV)	596,443	—	—	
93.599	COVID-19 Chafee Education and Training Vouchers Program (ETV)	44,625	—	—	14
Head Start Cluster:					
93.600	Head Start	167,111	—	—	
	Total Head Start Cluster:	167,111	—	—	
93.603	Adoption and Legal Guardianship Incentive Payments	733,013	—	629,920	
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	135,529	—	—	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,577,139	—	—	
93.639	COVID-19 Section 9813: State Planning Grants for Qualifying Community-Based Mobile	120,999	—	—	14
93.643	Children's Justice Grants to States	238,767	—	154,524	
93.645	Stephanie Tubbs Jones Child Welfare Services Program	1,172,036	—	—	
93.658	Foster Care Title IV-E	43,709,938	—	2,691,142	2
93.658	COVID-19 Foster Care Title IV-E	1,756,552	—	—	2, 14
93.659	Adoption Assistance	96,052,140	—	—	2
93.659	COVID-19 Adoption Assistance	6,803,736	—	—	2, 14
93.664	Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	—	—	—	
93.665	COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	609,985	—	339,795	14
93.667	Social Services Block Grant	23,945,375	—	18,458	
93.669	Child Abuse and Neglect State Grants	340,718	—	208,213	
93.669	COVID-19 Child Abuse and Neglect State Grants	33,960	—	33,960	14
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	1,402,946	—	1,402,946	
93.671	COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	1,787,140	—	1,787,140	14
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	2,956,044	—	1,568,927	

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.674	COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	3,967,690	—	2,769,934	14
93.686	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	1,013,237	—	421,892	
93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	—	—	—	
93.733	#N/A	—	—	—	
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	—	—	—	
93.735	#N/A	—	—	—	
93.747	COVID-19 Elder Abuse Prevention Interventions Program	758,708	—	482,417	14
93.767	Children's Health Insurance Program	361,380,075	—	—	2
Medicaid Cluster:					
93.775	State Medicaid Fraud Control Units	3,639,797	—	—	2
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	7,532,599	—	—	2
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	352,216	—	—	2, 14
93.778	Medical Assistance Program	12,818,802,707	—	—	2, 7
93.778	COVID-19 Medical Assistance Program	602,789,552	—	—	2, 14
93.778	ARRA Medical Assistance Program	172,762	—	—	2, 13
	Total Medicaid Cluster:	13,433,289,633	—	—	
93.788	Opioid STR	40,554,458	—	6,339,143	2
93.791	Money Follows the Person Rebalancing Demonstration	1,141,039	—	—	
93.800	Organized Approaches to Increase Colorectal Cancer Screening	754,548	—	—	
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	41,330	—	—	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	10,461,630	—	7,159,485	
93.870	COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant	714,327	—	691,614	14
93.873	State Grants for Protection and Advocacy Services	53,942	—	—	
93.889	National Bioterrorism Hospital Preparedness Program	3,410,906	—	1,790,585	
93.889	COVID-19 National Bioterrorism Hospital Preparedness Program	10,103	—	10,090	14
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	2,453,224	—	368,808	
93.917	HIV Care Formula Grants	4,748,065	—	3,905,699	
93.940	HIV Prevention Activities Health Department Based	3,787,849	—	1,763,832	
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	363,393	—	—	
93.958	Block Grants for Community Mental Health Services	10,950,778	—	8,847,483	
93.958	COVID-19 Block Grants for Community Mental Health Services	7,031,449	—	5,961,723	14
93.959	Block Grants for Prevention and Treatment of Substance Abuse	24,295,734	—	20,095,330	2

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, 2023
(Continued)**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	8,030,408	—	4,824,596	2, 14
93.967	CDC's Collaboration with Academia to Strengthen Public Health	365,717	—	—	
93.967	COVID-19 CDC's Collaboration with Academia to Strengthen Public Health	221,506	—	—	14
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	459,408	441,647	—	10
93.977	COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,488,821	—	—	14
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	650,165	—	384,623	
93.982	Mental Health Disaster Assistance and Emergency Mental Health	1,403,342	—	1,021,627	
93.991	Preventive Health and Health Services Block Grant	2,134,178	—	104,444	
93.994	Maternal and Child Health Services Block Grant to the States	13,067,883	—	8,842	
93.997	Assisted Outpatient Treatment	942,877	—	778,270	
93.U01	Other Federal Assistance	17,393	—	—	15
93.U02	Medicare Nursing Home Care	1,665,420	—	—	15
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	569,428	—	—	15
Total U. S. Department of Health and Human Services		\$15,074,999,922	\$ 60,710,512	\$ 299,032,423	
U.S. Corporation for National and Community Service					
Direct Programs:					
94.003	AmeriCorps State Commissions Support Grant	227,478	—	—	
94.006	AmeriCorps State and National 94.006	6,505,361	—	6,054,627	
94.006	COVID-19 AmeriCorps State and National 94.006	3,689,105	—	3,408,537	14
94.008	AmeriCorps Commission Investment Fund 94.008	133,026	—	—	
94.013	AmeriCorps Volunteers In Service to America 94.013		19,915	—	10
94.013	COVID-19 AmeriCorps Volunteers In Service to America 94.013	30,000	—	—	
94.021	AmeriCorps Volunteer Generation Fund 94.021	131,754	—	11,670	
Total U.S. Corporation for National and Community Service		\$ 10,716,724	\$ 19,915	\$ 9,474,834	
U.S. Office of National Drug Control Policy					
Direct Programs:					
95.001	High Intensity Drug Trafficking Areas Program	1,167,202	—	—	
Total U.S. Office of National Drug Control Policy		\$ 1,167,202	\$ —	\$ —	
U.S. Social Security Administration					
Direct Programs:					
Disability Insurance /SSI Cluster:					
96.001	Social Security Disability Insurance	60,204,547	—	—	2
Total Disability Insurance /SSI Cluster:		60,204,547	—	—	
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	691,536	—	—	
Total U.S. Social Security Administration		\$ 60,896,083	\$ —	\$ —	

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, 2023**

ALN	Program Title	Expenditures		Provided to Subrecipient	Note(s)
		Cash	Noncash		
U.S. Department of Homeland Security					
Direct Programs:					
97.012	Boating Safety Financial Assistance	1,285,358	—	—	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	330,448	—	—	
97.029	Flood Mitigation Assistance	2,255,649	—	2,255,649	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	229,304,525	—	144,585,768	2
97.039	Hazard Mitigation Grant	3,081,432	—	2,859,605	
97.040	Chemical Stockpile Emergency Preparedness Program	29,147,568	—	26,933,754	
97.041	National Dam Safety Program	177,453	—	—	
97.042	Emergency Management Performance Grants	5,507,254	—	3,217,375	
97.045	Cooperating Technical Partners	2,396,924	—	—	
97.047	BRIC: Building Resilient Infrastructure and Communities	145,280	—	145,280	
97.048	Federal Disaster Assistance to Individuals and Households in Presidential Declared Disaster Areas	9,756	—	—	
97.056	Port Security Grant Program	290,499	—	—	
97.067	Homeland Security Grant Program	4,549,424	—	3,069,480	
97.082	Earthquake State Assistance	8,687	—	3,259	
97.088	Disaster Assistance Projects	458,742	—	—	
97.137	State and Local Cybersecurity Grant Program	116	—	—	
97.U01	Other Federal Assistance (HSI)	22,567	—	—	15
Total U.S. Department of Homeland Security		\$ 278,971,682	\$ —	\$ 183,070,170	
Total All State Agencies		\$19,810,463,142	\$ 1,523,015,851	\$2,548,577,870	

**NOTES TO THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023. Because the Schedule presents only a selected portion of the operations of the Commonwealth, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Commonwealth.

Significant Accounting Policies - Expenditures reported on the Schedule are presented on the cash basis of accounting as modified by the application of Kentucky Revised Statute (KRS) 45.229.

KRS 45.229 provides that the Finance and Administration Cabinet may, “for a period of thirty (30) days after the close of any fiscal year, draw warrants against the available balances of appropriations made for that fiscal year, for the payment of expenditures incurred during that year or in fulfillment of contracts properly made during the year, but for no other purpose.” However, there is an exception to the application of KRS 45.229 in that regular payroll expenses incurred during the final pay period of the fiscal year are charged to the next year.

All federal award expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Commonwealth has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

The basic financial statements of the Commonwealth are presented on the modified accrual basis of accounting for the governmental fund financial statements and the accrual basis of accounting for the government-wide, proprietary, and fiduciary fund financial statements.

Noncash assistance programs are not reported in the basic financial statements of the Commonwealth for FY 2023. The noncash expenditures presented on the Schedule represent the noncash assistance expended using the method or basis of valuation described in Note 10.

Clusters of programs are indicated on the Schedule by light gray shading.

Programs that do not have an Assistance Listing Number (ALN) are identified using the two-digit federal identifier prefix, the letter “U” for Unknown, and a preassigned two-digit number. Additional identifying factors used by the Commonwealth are described in Note 15.

Inter-Agency Activity - Certain transactions relating to federal financial assistance may appear in the records of more than one (1) state agency. To avoid the overstatement of federal expenditures, the following policies were adopted for the presentation of the schedule:

(a) Federal funds may be received by a state agency and passed through to another state agency where the moneys are expended. Except for pass-through to state universities and discretely presented component units, as discussed below, this inter-agency transfer activity is reported by the agency expending the moneys.

State agencies that pass federal funds to state universities and discretely presented component units report those amounts as expenditures.

(b) Federal funds received by a state agency and used to purchase goods or services from another state agency are reported in the schedule as expenditures by the purchasing agency only.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

Note 2 - Type A Programs

Type A programs for the Commonwealth mean any program for which total expenditures of federal awards exceeded \$32,000,218 for FY 2023. The Commonwealth had the following programs (cash and noncash) that met the Type A program definition for FY 2023, 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	COVID-19 Pandemic EBT Food Benefits	307,337,891
SNAP CLUSTER		
10.551	Supplemental Nutrition Assistance Program	1,087,003,088
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	103,818,337
10.561	COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	8,186,250
CHILD NUTRITION CLUSTER		
10.553	School Breakfast Program	29,507,316
10.555	National School Lunch Program	95,583,722
10.555	COVID-19 National School Lunch Program	391,308,579
10.556	Special Milk Program for Children	14,794
10.559	Summer Food Service Program for Children	12,154,886
10.582	Fresh Fruit and Vegetable Program	4,127,281
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	126,494,887
10.557	COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	68,576
10.558	Child and Adult Care Food Program	49,266,736
FOOD DISTRIBUTION CLUSTER		
10.565	Commodity Supplemental Food Program	15,847,314
10.568	Emergency Food Assistance Program (Administrative Costs)	2,023,463
10.568	COVID-19 Emergency Food Assistance Program (Administrative Costs)	3,591,068
10.569	Emergency Food Assistance Program (Food Commodities)	14,612,514
17.225	Unemployment Insurance	85,123,494
17.225	COVID-19 Unemployment Insurance	184,083,032
WIOA CLUSTER		
17.258	WIOA Adult Program	13,466,339
17.259	WIOA Youth Activities	17,400,707
17.278	WIOA Dislocated Worker Formula Grants	16,179,431
20.205	Highway Planning and Construction	895,513,498
20.205	COVID-19 Highway Planning and Construction	36,875,292
20.509	Formula Grants for Rural Areas and Tribal Transit Program	9,019,896
20.509	COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	29,504,126
21.023	COVID-19 Emergency Rental Assistance Program	65,125,116

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

Note 2 - Type A Programs (Continued)

ALN	PROGRAM TITLE	EXPENDITURES
21.027	COVID-19 Coronavirus State And Local Fiscal Recovery Funds	407,502,362
84.010	Title I Grants to Local Educational Agencies	248,387,176
SPECIAL EDUCATION CLUSTER (IDEA)		
84.027	Special Education Grants to States	161,265,929
84.027	COVID-19 Special Education Grants to States	14,433,599
84.173	Special Education Preschool Grants	9,390,048
84.173	COVID-19 Special Education Preschool Grants	1,552,007
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	69,626,493
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	32,845,173
84.425	COVID-19 Education Stabilization Fund	811,785,919
93.268	Immunization Cooperative Agreements	63,910,234
93.268	COVID-19 Immunization Cooperative Agreements	13,901,434
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2,666,071
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	77,613,460
93.558	Temporary Assistance for Needy Families	161,305,446
93.558	COVID-19 Temporary Assistance for Needy Families	508,281
93.563	Child Support Enforcement	47,364,865
93.568	Low-Income Home Energy Assistance	73,701,401
93.568	COVID-19 Low-Income Home Energy Assistance	3,320,970
CCDF CLUSTER		
93.575	Child Care and Development Block Grant	140,087,571
93.575	COVID-19 Child Care and Development Block Grant	241,454,763
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	55,980,410
93.658	Foster Care Title IV-E	43,709,938
93.658	COVID-19 Foster Care Title IV-E	1,756,552
93.659	Adoption Assistance	96,052,140
93.659	COVID-19 Adoption Assistance	6,803,736
93.767	Children's Health Insurance Program	361,380,075
MEDICAID CLUSTER		
93.775	State Medicaid Fraud Control Units	3,639,797
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	7,532,599
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	352,216
93.778	Medical Assistance Program	12,818,802,707
97.778	ARRA Medical Assistance Program	172,762
93.778	COVID-19 Medical Assistance Program	602,789,552
93.788	Opioid STR	40,554,458
93.959	Block Grants for Prevention and Treatment of Substance Abuse	24,295,734
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	8,030,408
DISABILITY INSURANCE /SSI CLUSTER		
96.001	Social Security Disability Insurance	60,204,547
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	229,304,525
Total Type A Programs		\$ 20,547,222,991

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023 outstanding student loans totaled \$64,466. There were no new grants or scholarships authorized by the USDA in FY 2023.

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	\$ 68,233,609	\$ 16,889,885	\$ 85,123,494
17.225	COVID-19 Unemployment Insurance	147,557,967	36,525,065	184,083,032
Total Unemployment Expenditures		\$ 215,791,576	\$ 53,414,950	\$ 269,206,526

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 2023. These projects were funded from several appropriations. Appropriations refer to a federal, statutorily prescribed division or assignment of funds. The expenditures reflected on the schedule include expenditures for advance construction projects, which are not yet under agreements with the Federal Highway Administration. Expenditures for the Highway Planning and Construction Program were shown, net of any refunds, resulting from a reimbursement of prior or current year expenditures. Refunds totaled \$1,673,472 for FY 2023.

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.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

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:

ALN	Program Title	State Agency	Expenditures
15.605	Sportfish Restoration	F&W	\$ 505,143
15.608	Fish and Wildlife Management Assistance	F&W	1,964,256
15.611	Wildlife Restoration and Basic Hunter Education	F&W	1,724,517
15.615	Cooperative Endangered Species Conservation Fund	F&W	75,654
15.634	State Wildlife Grants (SWG)	F&W	670,523
15.657	Endangered Species Recovery Implementation	F&W	19,199
16.585	Drug Court Discretionary Grant Program	AOC	113,007
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	AOC	432,200
93.563	Child Support Enforcement	CHFS	12,199
93.564	Child Support Enforcement Research	CHFS	322,149
93.778	Medical Assistance Program	CHFS	485,261
Total Research and Development Expenditures			\$ 6,324,108

Note 8 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (ALN 14.228)

The Commonwealth matches the federal portion of administration dollar for dollar. Cash expenditures include the federal portion of administration.

Note 9 - Wildlife Restoration and Basic Hunter Education (ALN 15.611)

The Department of Fish and Wildlife Resources leases properties from the U.S. Army Corp of Engineers for Condition Three and Condition Five Projects. These projects stipulate that the properties leased be managed for wildlife purposes and may produce income. The leases for wildlife management rights on these properties are non-monetary. The Department of Fish and Wildlife Resources currently leases the following properties:

Barren River	Birdsville Island
Green River	Lake Cumberland
Dewey Lake	Paintsville Lake
Fishtrap Lake	Taylorville Lake
Barlow Bottoms-Olmstead	Sloughs-Grassy Pond

Any expenditure in excess of revenue from each property listed above will be eligible for reimbursement under the Wildlife Restoration and Basic Hunter Education grant (ALN 15.611) from the U.S. Department of the Interior. The properties listed above are not reimbursed with federal funds if the grant has already been expended to manage other wildlife properties.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

Note 10 - Noncash Expenditure Programs

The Commonwealth's noncash programs and a description of the method/basis of valuation for FY 2023 are as follows:

ALN	Program Title	(Method/Basis of Valuation)	Amount
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	Commodities Issued for 2023 per WBSCM Report	2,655,265
10.542	COVID-19 Pandemic EBT Food Benefits	EBT Issuance	\$ 307,337,891
10.551	Supplemental Nutrition Assistance Program	EBT Issuance	1,087,003,088
10.555	National School Lunch Program	Commodities Issued for 2023 per WBSCM Report	35,376,808
10.565	Commodity Supplemental Food Program (Food Commodities)	Commodities Issued for 2023 per WBSCM Report	12,870,520
10.568	Emergency Food Assistance Program (Administrative Costs)	Commodities Issued for 2023 per WBSCM Report	2,061,412
10.569	Emergency Food Assistance Program (Food Commodities)	Commodities Issued for 2023 per WBSCM Report	14,412,537
39.003	Donation of Federal Surplus Personal Property	Valued by Federal Government Donor	279,216
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	EPA contracts with Eastern Research Group for sample analysis	124,739
66.605	Performance Partnership Grants	In-kind services valued by the donor, the U.S. Environmental Protection Agency	163,948
93.268	Immunization Cooperative Agreements	Program Staff	60,268,865
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	CDC Report	441,647
94.013	AmeriCorps Volunteers In Service to America	Actual Payments reported by federal AmeriCorps agency	19,915
Total Noncash Expenditures			\$ 1,523,015,851

Note 11 - Activity Occurring in Programs with Inventoriable Items

In prior years, Kentucky Department of Agriculture operated a warehouse of inventoriable items for the Commodity Supplemental Food Program (ALN 10.565). The Commonwealth no longer maintains warehouse space or stores non-cash food commodity items as those items are shipped to food banks directly from food commodity distributors.

Note 12 - Election Reform Payments (ALN 39.011)

Interest earned must be used for additional program expenditures.

Note 13 - Pertaining to ARRA

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

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

ARRA: American Recovery and Reinvestment Act.

Note 14 - Pertaining to Novel Coronavirus Pandemic Relief

In order to identify COVID-19 funds` on the Schedule of Expenditures of Federal Awards, the prefix "COVID-19"will precede the Program Title on the Grantor Schedule. The following list identifies the various federal acts the Commonwealth received COVID-19 funding from:

ARPA: American Rescue Plan Act

CARES: Coronavirus Aid, Relief,and Economic Security Act

CPRSA: Coronavirus Preparedness and Response Supplemental Appropriations Act

CRRSA: Coronavirus Response Relief Supplemental Appropriations Act

FFCRA: Families First Coronavirus Response Act

PPP: Paycheck Protection Program and Health Care Enhancement Act

Note 15 - Unknown ALN Number

When a Federal program has been awarded to the Commonwealth with an unknown ALN number, the items discussed in Note 1 - *Significant Accounting Policies* are used to prepare the Schedule. The Commonwealth also uses other identifiers such as the major program, program, and function codes as established through grant accounting. A list of all Unknown ALN numbers and other identifying factors having expenditures during FY 2023 are listed below:

ALN	Program Title	Agency	Award Identifier	Expenditures
12.U01	Chemical Demilitarization and Remediation Activity for Hazardous Waste Activities at Chemical Demilitarization Facilities	EEC	ACWPRG-04-BBB0	1,761,938
16.U01	Drug Enforcement Administration	KSP	MULTIPLE	1,896,074
16.U02	Federal Bureau of Investigation	KSP	MULTIPLE	44,795
16.U03	Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Program	KSP	MOA# 19-LOU-168-AFF MOA# 20-LOU-168-AFF	16,959
16.U04	District Fugitive Task Force	KSP	MOU	2,591
16.U06	United States Postal Inspection Service (USPIS) Task Force	KSP	MOU	15,059
84.U01	National Center for Education Statistics	EDU	91990020C0043	460,079
93.U01	Other Federal Assistance	KSP	2019-CIO-715-0457 2020-CIO-715-0457	17,393
93.U02	Medicare Nursing Home Care	VA	KY-074-1324-DA00- R604	1,665,420
93.U03	Kentucky Compliance & Enforcement Tobacco Retail Inspections	PPC	FDAPRG-FDA00-19-BB00/ BG00	569,428
97.U01	Other Federal Assistance	KSP	Other Federal Assistance	22,567
Total Unknown ALN Expenditures				\$ 6,472,303

Note 16 - COVID-19 Emergency Rental Assistance (ALN 21.023)

The Emergency Rental Assistance programs were funded from several appropriations. Appropriations refer to a federal, statutorily prescribed division or assignment of funds. The expenditures reflected on the schedule include expenditures for advance programs. Expenditures for the Emergency Rental Assistance program were shown, net of any refunds, resulting from a reimbursement of prior or current year expenditures. Refunds totaled \$30,262,317 for FY 2023.

**COMMONWEALTH OF KENTUCKY NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023**

Note 17 -School Breakfast Program (ALN 10.553) & National School Lunch Program (ALN 10.555)

In the fall of 2022, the United States Department of Agriculture (USDA) requested the Kentucky Department of Education (KDE) to continue funding for ALN 10.553 School Breakfast Program and ALN 10.555 National School Lunch Program even though the programs were closed. The money was to be spent from the normal award funds, although the funding would fall under a special COVID wavier. The Special COVID waiver resulted in \$99,921,783.15 being moved from ALN 10.553 to ALN 10.555. \$88,257,241 of this amount related to FY 2022 activity. Both ALNs were reported net of this activity for FY 2023. This adjustment decreased reported expenditures for ALN 10.553 and increased expenditures for 10.555; however, subrecipient expenditures as reported on the SEFA were not modified as a result of this activity.