



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
DIVISION OF COLLECTIONS**

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Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

August 29, 2025

Representative Jason Petrie, Co-Chair
Senator Christian McDaniel, Co-Chair
Interim Joint Committee on Appropriations and Revenue
Capitol Annex
Frankfort, Kentucky 40601

RE: Progress Report on 2004 HB 162

Dear Sirs:

This letter is in response to the reporting mandates contained in 2004 HB 162, codified as KRS 45.241 (10) (a). In accordance with these reporting responsibilities, the Finance and Administration Cabinet required all agencies to include, as a supplement in their annual closing packages, a summary of all their debts categorized as required by the legislation. Please consider this letter as part of the reporting mandates required by statute.

The Department of Revenue implemented its Enterprise Collections System (ECS) in May of 2007. Prior to this date, the Department manually collected for some agencies. The Enterprise Collections program is currently available to all state and some local authorities; contingent upon DOR agreeing to accept the debt based on available resources. The following is a brief overview of each participating agency:

Agency	FY 2025 Collections	Cumulative Amount
Kentucky Community and Technical College Systems	\$155,338.26	\$88,546,312.39
The University of Kentucky	\$1,057,930.70	\$15,101,575.91
University of Kentucky Healthcare	\$0	\$85,608,650.13
Western Kentucky University	\$1,317,047.22	\$13,733,433.28
Eastern Kentucky University	\$968,257.23	\$11,289,068.76
Northern Kentucky University	\$947,578.02	\$16,319,031.79
Morehead State University	\$0	\$15,481,201.03
Murray State University	\$750,263.57	\$6,854,375.60
Kentucky Higher Education Assistance Authority	\$443,998.02	\$6,189,593.49
Kentucky Labor Cabinet	\$74,742.02	\$1,467,573.87

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Crime Victims Compensation Board	\$20,025.77	\$232,065.02
Kentucky State University	\$8,266.13	\$259,660.05
Department of Medicaid Services	\$8,306.56	\$1,271,030.77
Kentucky Board of Nursing	\$6,794.96	\$383,993.21
Department of Financial Institutions	\$11,830.53	\$172,709.12
Cabinet for Health and Family Services Office of Legal Services	\$0.00	\$45,952.79
Department of Parks	\$464.98	\$1,855.22
Executive Branch Ethics Commission	\$36,682.41	\$37,366.41
Department of Insurance	\$0.00	\$16,791.26
Motor Vehicle Commission	\$0.00	\$1,951.45
Total	\$5,807,526.38	\$263,014,191.55

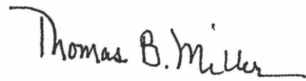
For Fiscal Year 2025, there was one new agency added to the Enterprise Collection program, the Executive Branch Ethics Commission.

Since inception through June 30, 2025, the total collected through the Enterprise Collections program is \$263,014,191.55. Of the \$263,014,191.55 collected, \$197,928,409.96 in principal has been returned to the referring agencies. Interest in the amount of \$15,535,424.32 has been returned to the General Fund and \$49,550,357.27 in cost of collection fees has been used to fund collection efforts.

The department has ceased collecting for all universities due to reduction of staff, which led to the decrease in collections.

Please let me know if you need any additional information.

Sincerely,



Thomas B. Miller, Commissioner

Cc: Holly M. Johnson

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED AND UNLIQUIDATED DEBT
SUMMARY
AS OF JUNE 30, 2025

ALL LIQUIDATED DEBT ⁽¹⁾

CABINET	NOTE	UNDER 1 YEAR	1-3 YEARS	3-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
KENTUCKY LOTTERY CORPORATION	(2)	\$ 33,752	\$ 74,371	\$ 1,218	\$ 132,226	\$ 59,529	\$ 301,096
CABINET OF THE GENERAL GOVERNMENT	(3)	44,650	148,849	60,925	53,711	35,663	343,798
TRANSPORTATION CABINET	(4)	7,763,607	20,753,406	10,539,210	18,880,241	6,398,290	64,334,754
FINANCE AND ADMINISTRATION CABINET	(5)	493,506,553	791,703,172	592,059,195	626,678,326	608,432,243	3,112,379,489
CABINET FOR UNIVERSITIES		252,557	1,019,251	298,656	397,866	520,215	2,488,545
TOURISM, ARTS AND HERITAGE CABINET		574,594	358,119	56,331	-	-	989,044
EDUCATION AND LABOR CABINET		3,490,479	1,603,426	2,086,179	247,870,172	294,841,705	549,891,961
HEALTH AND FAMILY SERVICES CABINET	(6)	39,845,418	26,204,297	(4,100,317)	43,790,626	14,805,352	120,545,376
PERSONNEL CABINET		2,143	8,571	8,571	14,285	22,053	55,623
ENERGY AND ENVIRONMENT CABINET	(7)	11,112,894	22,993,520	28,764,698	33,609,810	81,747,289	178,228,211
PUBLIC PROTECTION CABINET	(8)	58,998	926,809	1,441,988	2,257,761	1,800,266	6,485,822
TOTAL		\$ 556,685,645	\$ 865,793,791	\$ 631,216,654	\$ 973,685,024	\$ 1,008,662,605	\$ 4,036,043,719

TOTAL LIQUIDATED DEBT \$ 4,036,043,719

ALL UNLIQUIDATED DEBT ⁽¹⁾

CABINET	NOTE	UNDER 1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
CABINET OF THE GENERAL GOVERNMENT		\$ 3,670,569	\$ 926,138	\$ -	\$ -	\$ 4,596,707
FINANCE AND ADMINISTRATION CABINET	(9)	250,535,212	248,896,943	32,189,798	29,817,422	561,439,375
TOURISM, ARTS AND HERITAGE CABINET		2,685,597	1,119,965	11,305	-	3,816,867
EDUCATION AND LABOR CABINET		13,396,971	14,008	-	-	13,410,979
HEALTH AND FAMILY SERVICES CABINET		177,642,391	125,488,261	47,187,650	29,219,050	379,537,352
ENERGY AND ENVIRONMENT CABINET		6,100,402	14,021,190	8,633,920	3,297,986	32,053,498
PUBLIC PROTECTION CABINET		23,441	2,000	-	-	25,441
TOTAL		\$ 454,054,583	\$ 390,468,505	\$ 88,022,673	\$ 62,334,458	\$ 994,880,219

TOTAL UNLIQUIDATED DEBT \$ 994,880,219

GRAND TOTAL ALL DEBT \$ 5,030,923,938

NOTES:

- (1) Amounts due from the Federal Government, State Governments, and State Agencies are not included in the totals. See attached listing.
- (2) The Liquidated Debt listed for the Kentucky Lottery Corporation includes \$32,168 in bankruptcy.
- (3) The Liquidated Debt listed for the General Government Cabinet includes \$7,609 in bankruptcy.
- (4) The Liquidated Debt listed for the Transportation Cabinet includes \$372,073 in bankruptcy.
- (5) Of the Liquidated Debt listed for the Finance and Administration Cabinet, \$3,112,379,489 is attributable to the Department of Revenue. This includes \$65,508,761 in bankruptcy.
- (6) The Liquidated Debt listed for the Health and Family Services Cabinet includes \$5,253,886 in bankruptcy.
- (7) The Liquidated Debt listed for the Energy and Environment Cabinet includes \$44,081,272 in bankruptcy.
- (8) The Liquidated Debt listed for the Public Protection Cabinet includes \$536,038 in bankruptcy.
- (9) Of the Unliquidated Debt listed for the Finance and Administration Cabinet, \$561,439,375 is attributable to the Department of Revenue.

Kentucky Retirement Systems and Kentucky Teachers' Retirement System have been excluded from this report.

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED AND UNLIQUIDATED DEBT
SUMMARY
AS OF JUNE 30, 2025

ALL IMPROPER PAYMENTS

CABINET		UNDER 1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS		TOTAL
EDUCATION AND LABOR CABINET		\$ 5,897	\$ 15,000	\$ 9,393	\$ -		\$ 30,290
HEALTH AND FAMILY SERVICES CABINET		-	-	435,424	2,213,586		2,649,010
PERSONNEL CABINET		2,857	14,285	17,142	22,053		56,337
TOTAL		\$ 8,754	\$ 14,285	\$ 452,566	\$ 2,235,639		\$ 2,735,637

TOTAL IMPROPER PAYMENTS \$ 2,735,637

These amounts represent improper payments included in the Summary of Total Liquidated and Unliquidated Debt.

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED AND UNLIQUIDATED DEBT
ACCOUNTS RECEIVABLE DUE FROM FEDERAL AND STATE GOVERNMENTS
AS OF JUNE 30, 2025

CAB	DEPT	DEPARTMENT NAME	AMOUNT
31	074	Department of Veterans Affairs	2,907,501
31	082	Kentucky Infrastructure Authority	19,527,408
31	082	Office of Broadband Development	98,220
31	095	Department of Military Affairs	39,823,144
31	112	Department for Local Government	5,550,817
35	615	Department of Aviation	314,175
35	625	Department Of Highways	112,904,045
35	630	Department Of Vehicle Regulation	1,189,714
36	635	Cabinet for Economic Development	111,371
36	635	Cabinet for Economic Development - Education Development and Finance Authority	11,757,172
39	080	Ky Housing Corporation	5,498,000
45	415	Council On Postsecondary Education	23,664,780
50	670	Kentucky Department of Parks	128,069
51	106	Department of Workplace Standards	81,880
51	142	Employment Services	2,339,153
51	143	Department for Disability Determination Program	1,673,662
51	507	Education - Office Of The Secretary	1,084,681
51	508	Kentucky Unemployment Insurance Commission	56,874
51	509	Office of Educational Programs	114,072
51	531	Department For Workforce Investment	8,120,806
51	555	Department For Libraries & Archives	225,644
53	729	Behavioral Health, Developmental & Intellectual Disabilities	12,225,041
53	746	Department For Medicaid Services	45,106,252
54	523	Department Of Juvenile Justice	239,065
		TOTAL DUE FROM FEDERAL AND STATE GOVERNMENTS	\$ 294,741,546

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
CABINET OF THE GENERAL GOVERNMENT
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		BOARD OF NURSING	
RESTRICTED FUNDS			
	1-89 Days	35,694	35,694
	90-179 Days	11,000	11,000
	180-364 Days	33,650	33,650
	1-3 Years	148,849	148,849
	3-5 Years	60,925	60,925
	5-10 Years	53,711	53,711
	Over 10 Years	35,663	35,663
	TOTAL	379,492	379,492
DEPARTMENT			
	1-89 Days	35,694	35,694
	90-179 Days	11,000	11,000
	180-364 Days	33,650	33,650
	1-3 Years	148,849	148,849
	3-5 Years	60,925	60,925
	5-10 Years	53,711	53,711
	Over 10 Years	35,663	35,663
	TOTAL	379,492	379,492
CABINET			
	1-89 Days	35,694	35,694
	90-179 Days	11,000	11,000
	180-364 Days	33,650	33,650
	1-3 Years	148,849	148,849
	3-5 Years	60,925	60,925
	5-10 Years	53,711	53,711
	Over 10 Years	35,663	35,663
	TOTAL	379,492	379,492
AMOUNT UNDER A PAYMENT AGREEMENT			
	1-89 Days	35,694	35,694
	90-179 Days	11,000	11,000
	180-364 Days	33,650	33,650
	1-3 Years	148,849	148,849
	3-5 Years	60,925	60,925
	5-10 Years	60,614	60,614
	Over 10 Years	20,950	20,950
	TOTAL	371,682	371,682
AMOUNT PROHIBITED FROM ACTIVE COLLECTION			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years		-
	5-10 Years		-
	Over 10 Years	30,801	30,801
	TOTAL	30,801	30,801
AMOUNT IN BANKRUPTCY			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years		-
	5-10 Years	7,609	7,609
	Over 10 Years		-
	TOTAL	7,609	7,609

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
TRANSPORTATION CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
		OFFICE OF LEGAL SERVICES	OFFICE OF AUDITS	HIGHWAYS	VEHICLE REGULATION	
TRANSPORTATION FUND						
1-89 Days		479,752	1,375,122	2,672	74,677,857	76,535,403
90-179 Days		461,751	165,455		1,791,224	2,418,430
180-364 Days		614,329	541,483		3,643,944	4,799,756
1-3 Years		2,036,973	848,510	15,161	16,946,138	19,846,782
3-5 Years		821,554	1,211,077	3,750	8,469,840	10,506,221
5-10 Years		825,069	5,426,296	49,344	12,491,988	18,792,697
Over 10 Years		31,366	550,366	2,093	5,803,005	6,386,830
TOTAL		5,270,794	10,118,309	73,020	123,823,996	139,286,119
RESTRICTED FUNDS						
1-89 Days				107,204		107,204
90-179 Days				181,145		181,145
180-364 Days				364,276		364,276
1-3 Years				906,624		906,624
3-5 Years				32,989		32,989
5-10 Years				87,544		87,544
Over 10 Years				11,460		11,460
TOTAL		-	-	1,691,242	-	1,691,242
DEPARTMENT						
1-89 Days		479,752	1,375,122	109,876	74,677,857	76,642,607
90-179 Days		461,751	165,455	181,145	1,791,224	2,599,575
180-364 Days		614,329	541,483	364,276	3,643,944	5,164,032
1-3 Years		2,036,973	848,510	921,785	16,946,138	20,753,406
3-5 Years		821,554	1,211,077	36,739	8,469,840	10,539,210
5-10 Years		825,069	5,426,296	136,888	12,491,988	18,880,241
Over 10 Years		31,366	550,366	13,553	5,803,005	6,398,290
TOTAL		5,270,794	10,118,309	1,764,262	123,823,996	140,977,361
CABINET						
1-89 Days					76,642,607	76,642,607
90-179 Days					2,599,575	2,599,575
180-364 Days					5,164,032	5,164,032
1-3 Years					20,753,406	20,753,406
3-5 Years					10,539,210	10,539,210
5-10 Years					18,880,241	18,880,241
Over 10 Years					6,398,290	6,398,290
TOTAL					140,977,361	140,977,361
AMOUNT UNDER A PAYMENT AGREEMENT						
1-89 Days			6,476			6,476
90-179 Days			91,481			91,481
180-364 Days			202,449			202,449
1-3 Years			243,716			243,716
3-5 Years			294,085			294,085
5-10 Years						-
Over 10 Years			48,996			48,996
TOTAL		-	887,203	-	-	887,203
AMOUNT PROHIBITED FROM ACTIVE COLLECTION						
1-89 Days						-
90-179 Days						-
180-364 Days						-
1-3 Years						-
3-5 Years						-
5-10 Years						-
Over 10 Years						-
TOTAL		-	-	-	-	-
AMOUNT IN BANKRUPTCY						
1-89 Days						-
90-179 Days						-
180-364 Days						-
1-3 Years						-
3-5 Years						-
5-10 Years			372,073			372,073
Over 10 Years						-
TOTAL		-	372,073	-	-	372,073

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
ECONOMIC DEVELOPMENT CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		ECONOMIC DEVELOPMENT FINANCE AUTHORITY	
RESTRICTED FUNDS			
	1-89 Days	950	950
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	TOTAL	950	950
DEPARTMENT			
	1-89 Days	950	950
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	TOTAL	950	950
CABINET			
	1-89 Days	950	950
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	TOTAL	950	950

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
FINANCE AND ADMINISTRATION CABINET
AS OF JUNE 30, 2025

Fund Type	Length of Time Outstanding	Department		Total
		Commonwealth Office of Technology	Revenue	
General Fund				
1-89 Days			14,746,152	14,746,152
90-179 Days			61,542,712	61,542,712
180-364 Days			425,494,643	425,494,643
1-3 Years			776,514,594	776,514,594
3-5 Years			566,903,754	566,903,754
5-10 Years			615,679,901	615,679,901
Over 10 Years			607,945,496	607,945,496
TOTAL		-	3,068,827,252	3,068,827,252
Transportation Fund				
1-89 Days			231,697	231,697
90-179 Days			398,641	398,641
180-364 Days			425,065	425,065
1-3 Years			53,325	53,325
3-5 Years			647,870	647,870
5-10 Years			73,884	73,884
Over 10 Years			143,998	143,998
TOTAL		-	1,974,480	1,974,480
Restricted Funds				
1-89 Days			545,603	545,603
90-179 Days			878,955	878,955
180-364 Days			4,766,537	4,766,537
1-3 Years			15,135,253	15,135,253
3-5 Years			24,507,571	24,507,571
5-10 Years			10,924,541	10,924,541
Over 10 Years			342,749	342,749
TOTAL		-	57,101,209	57,101,209
Other Special Revenue Funds				
1-89 Days	163			163
90-179 Days				-
180-364 Days	2,493			2,493
1-3 Years				-
3-5 Years				-
5-10 Years				-
Over 10 Years				-
TOTAL	2,656	-		2,656
Internal Service Funds				
1-89 Days	46,777			46,777
90-179 Days	810			810
180-364 Days	5,475			5,475
1-3 Years				-
3-5 Years				-
5-10 Years				-
Over 10 Years				-
TOTAL	53,062	-		53,062
Department				
1-89 Days	46,777	15,523,452		15,570,229
90-179 Days	810	62,820,308		62,821,118
180-364 Days	5,475	430,686,245		430,691,720
1-3 Years	-	791,703,172		791,703,172
3-5 Years	-	592,059,195		592,059,195
5-10 Years	-	626,678,326		626,678,326
Over 10 Years	-	608,432,243		608,432,243
TOTAL	53,062	3,127,902,941		3,127,956,003
Cabinet				
1-89 Days		15,570,229		15,570,229
90-179 Days		62,821,118		62,821,118
180-364 Days		430,691,720		430,691,720
1-3 Years		791,703,172		791,703,172
3-5 Years		592,059,195		592,059,195
5-10 Years		626,678,326		626,678,326
Over 10 Years		608,432,243		608,432,243
TOTAL		3,127,956,003		3,127,956,003
Amount Under a Payment Agreement				
1-89 Days				-
90-179 Days				-
180-364 Days				-
1-3 Years		82,753,246		82,753,246
3-5 Years				-
5-10 Years				-
Over 10 Years				-
TOTAL	-	82,753,246		82,753,246
Amount in Bankruptcy				
1-89 Days		335,868		335,868
90-179 Days		9,358,222		9,358,222
180-364 Days		3,300,566		3,300,566
1-3 Years		16,512,619		16,512,619
3-5 Years		25,334,815		25,334,815
5-10 Years		8,503,442		8,503,442
Over 10 Years		2,499,097		2,499,097
TOTAL	-	65,844,629		65,844,629

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
CABINET FOR UNIVERSITIES
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		HIGHER EDUCATION ASSISTANCE AUTHORITY	
RESTRICTED FUNDS			
	1-89 Days	2,507,352	2,507,352
	90-179 Days	114,024	114,024
	180-364 Days	138,533	138,533
	1-3 Years	1,019,251	1,019,251
	3-5 Years	298,656	298,656
	5-10 Years	397,866	397,866
	Over 10 Years	520,215	520,215
	TOTAL	4,995,897	4,995,897
DEPARTMENT			
	1-89 Days	2,507,352	2,507,352
	90-179 Days	114,024	114,024
	180-364 Days	138,533	138,533
	1-3 Years	1,019,251	1,019,251
	3-5 Years	298,656	298,656
	5-10 Years	397,866	397,866
	Over 10 Years	520,215	520,215
	TOTAL	4,995,897	4,995,897
CABINET			
	1-89 Days	2,507,352	2,507,352
	90-179 Days	114,024	114,024
	180-364 Days	138,533	138,533
	1-3 Years	1,019,251	1,019,251
	3-5 Years	298,656	298,656
	5-10 Years	397,866	397,866
	Over 10 Years	520,215	520,215
	TOTAL	4,995,897	4,995,897

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
TOURISM, ARTS AND HERITAGE CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		STATE FAIR BOARD	PARKS	
ENTERPRISE FUNDS				
	1-89 Days	2,725,841	86,447	2,812,288
	90-179 Days	88,832	34,147	122,979
	180-364 Days	451,615		451,615
	1-3 Years	358,119		358,119
	3-5 Years	56,331		56,331
	5-10 Years			-
	Over 10 Years			-
	TOTAL	3,680,738	120,594	3,801,332
DEPARTMENT				
	1-89 Days	2,725,841	86,447	2,812,288
	90-179 Days	88,832	34,147	122,979
	180-364 Days	451,615	-	451,615
	1-3 Years	358,119	-	358,119
	3-5 Years	56,331	-	56,331
	5-10 Years	-	-	-
	Over 10 Years	-	-	-
	TOTAL	3,680,738	120,594	3,801,332
CABINET				
	1-89 Days		2,812,288	2,812,288
	90-179 Days		122,979	122,979
	180-364 Days		451,615	451,615
	1-3 Years		358,119	358,119
	3-5 Years		56,331	56,331
	5-10 Years		-	-
	Over 10 Years		-	-
	TOTAL		3,801,332	3,801,332
AMOUNT UNDER A PAYMENT AGREEMENT				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years			-
	3-5 Years	56,331		56,331
	5-10 Years			-
	Over 10 Years			-
	TOTAL	56,331	-	56,331

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
EDUCATION AND WORKFORCE DEVELOPMENT CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
		WORKERS' CLAIMS	UNEMPLOYMENT INSURANCE	KENTUCKY EDUCATIONAL TELEVISION	
RESTRICTED FUNDS					
	1-89 Days			37,500	37,500
	90-179 Days			350	350
	180-364 Days			100	100
	1-3 Years			1,334	1,334
	3-5 Years				-
	5-10 Years				-
	Over 10 Years				-
	TOTAL	-	-	39,284	39,284
ENTERPRISE FUNDS					
	1-89 Days	30,763	15,905,245		15,936,008
	90-179 Days	10,641	2,024,926		2,035,567
	180-364 Days	8,453	1,446,009		1,454,462
	1-3 Years	8,137	1,593,955		1,602,092
	3-5 Years	5,870	2,080,309		2,086,179
	5-10 Years	3,535	247,866,637		247,870,172
	Over 10 Years	15,787	294,825,918		294,841,705
	TOTAL	83,186	565,742,999	-	565,826,185
DEPARTMENT					
	1-89 Days	30,763	15,905,245	37,500	15,973,508
	90-179 Days	10,641	2,024,926	350	2,035,917
	180-364 Days	8,453	1,446,009	100	1,454,562
	1-3 Years	8,137	1,593,955	1,334	1,603,426
	3-5 Years	5,870	2,080,309	-	2,086,179
	5-10 Years	3,535	247,866,637	-	247,870,172
	Over 10 Years	15,787	294,825,918	-	294,841,705
	TOTAL	83,186	565,742,999	39,284	565,865,469
CABINET					
	1-89 Days			15,973,508	15,973,508
	90-179 Days			2,035,917	2,035,917
	180-364 Days			1,454,562	1,454,562
	1-3 Years			1,603,426	1,603,426
	3-5 Years			2,086,179	2,086,179
	5-10 Years			247,870,172	247,870,172
	Over 10 Years			294,841,705	294,841,705
	TOTAL			565,865,469	565,865,469

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
HEALTH AND FAMILY SERVICES CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
		BHDID	MEDICAID SERVICES	MEDICAID BENEFITS	
RESTRICTED FUNDS					
	1-89 Days	27,564,557		336,177,863	363,742,420
	90-179 Days	7,595,004		20,137,402	27,732,406
	180-364 Days	12,580,247		(467,569)	12,112,678
	1-3 Years	662,118		24,544,580	25,206,698
	3-5 Years			(4,902,387)	(4,902,387)
	5-10 Years			41,940,175	41,940,175
	Over 10 Years				-
	TOTAL	48,401,926	-	417,430,064	465,831,990
OTHER SPECIAL REVENUE FUNDS					
	1-89 Days				-
	90-179 Days		334		334
	180-364 Days				-
	1-3 Years		997,599		997,599
	3-5 Years		802,070		802,070
	5-10 Years		1,850,451		1,850,451
	Over 10 Years		14,805,352		14,805,352
	TOTAL	-	18,455,806	-	18,455,806
DEPARTMENT					
	1-89 Days	27,564,557	-	336,177,863	363,742,420
	90-179 Days	7,595,004	334	20,137,402	27,732,740
	180-364 Days	12,580,247	-	(467,569)	12,112,678
	1-3 Years	662,118	997,599	24,544,580	26,204,297
	3-5 Years	-	802,070	(4,902,387)	(4,100,317)
	5-10 Years	-	1,850,451	41,940,175	43,790,626
	Over 10 Years	-	14,805,352	-	14,805,352
	TOTAL	48,401,926	18,455,806	417,430,064	484,287,796
CABINET					
	1-89 Days			363,742,420	363,742,420
	90-179 Days			27,732,740	27,732,740
	180-364 Days			12,112,678	12,112,678
	1-3 Years			26,204,297	26,204,297
	3-5 Years			(4,100,317)	(4,100,317)
	5-10 Years			43,790,626	43,790,626
	Over 10 Years			14,805,352	14,805,352
	TOTAL			484,287,796	484,287,796
AMOUNT UNDER A PAYMENT AGREEMENT					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years		34,695		34,695
	3-5 Years				-
	5-10 Years		450,909		450,909
	Over 10 Years		861,598		861,598
	TOTAL	-	1,347,202	-	1,347,202
AMOUNT IN BANKRUPTCY					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years				-
	3-5 Years				-
	5-10 Years		1,203,706		1,203,706
	Over 10 Years		4,050,180		4,050,180
	TOTAL	-	5,253,886	-	5,253,886

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
PERSONNEL CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		PERSONNEL - SECRETARY	
GENERAL FUND			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,571	8,571
	3-5 Years	8,571	8,571
	5-10 Years	14,285	14,285
	Over 10 Years	22,053	22,053
	TOTAL	56,337	56,337
DEPARTMENT			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,571	8,571
	3-5 Years	8,571	8,571
	5-10 Years	14,285	14,285
	Over 10 Years	22,053	22,053
	TOTAL	56,337	56,337
CABINET			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,571	8,571
	3-5 Years	8,571	8,571
	5-10 Years	14,285	14,285
	Over 10 Years	22,053	22,053
	TOTAL	56,337	56,337

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
ENERGY AND ENVIRONMENT CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	
GENERAL FUND				
	1-89 Days		841,390	841,390
	90-179 Days		3,010,030	3,010,030
	180-364 Days		3,172,810	3,172,810
	1-3 Years		21,536,442	21,536,442
	3-5 Years		26,468,948	26,468,948
	5-10 Years		29,471,384	29,471,384
	Over 10 Years		62,177,750	62,177,750
	TOTAL	-	146,678,754	146,678,754
RESTRICTED FUNDS				
	1-89 Days		7,400	7,400
	90-179 Days			-
	180-364 Days		7,734	7,734
	1-3 Years		51,500	51,500
	3-5 Years		23,300	23,300
	5-10 Years		69,430	69,430
	Over 10 Years		445,708	445,708
	TOTAL	-	605,072	605,072
OTHER SPECIAL REVENUE FUNDS				
	1-89 Days	69,716		69,716
	90-179 Days	12,000		12,000
	180-364 Days	4,910,320		4,910,320
	1-3 Years	1,405,578		1,405,578
	3-5 Years	2,272,450		2,272,450
	5-10 Years	4,068,996		4,068,996
	Over 10 Years	19,123,831		19,123,831
	TOTAL	31,862,891	-	31,862,891
DEPARTMENT				
	1-89 Days	69,716	848,790	918,506
	90-179 Days	12,000	3,010,030	3,022,030
	180-364 Days	4,910,320	3,180,544	8,090,864
	1-3 Years	1,405,578	21,587,942	22,993,520
	3-5 Years	2,272,450	26,492,248	28,764,698
	5-10 Years	4,068,996	29,540,814	33,609,810
	Over 10 Years	19,123,831	62,623,458	81,747,289
	TOTAL	31,862,891	147,283,826	179,146,717
CABINET				
	1-89 Days		918,506	918,506
	90-179 Days		3,022,030	3,022,030
	180-364 Days		8,090,864	8,090,864
	1-3 Years		22,993,520	22,993,520
	3-5 Years		28,764,698	28,764,698
	5-10 Years		33,609,810	33,609,810
	Over 10 Years		81,747,289	81,747,289
	TOTAL		179,146,717	179,146,717
AMOUNT UNDER A PAYMENT AGREEMENT				
	1-89 Days	69,716	2,800	72,516
	90-179 Days	12,000	-	12,000
	180-364 Days	106,820	-	106,820
	1-3 Years	170,178	4,822,742	4,992,920
	3-5 Years	79,450	141,651	221,101
	5-10 Years	32,750	133,475	166,225
	Over 10 Years		7,107	7,107
	TOTAL	470,914	5,107,775	5,578,689
AMOUNT IN BANKRUPTCY				
	1-89 Days		-	-
	90-179 Days		-	-
	180-364 Days		200	200
	1-3 Years		160,400	160,400
	3-5 Years		-	-
	5-10 Years		3,633,912	3,633,912
	Over 10 Years		40,286,760	40,286,760
	TOTAL	-	44,081,272	44,081,272

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
PUBLIC PROTECTION CABINET
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		OFFICE OF CLAIMS AND APPEALS	FINANCIAL INSTITUTIONS	
RESTRICTED FUNDS				
	1-89 Days	150		150
	90-179 Days	236	1,000	1,236
	180-364 Days	57,762		57,762
	1-3 Years	844,416	82,393	926,809
	3-5 Years	538,450	903,538	1,441,988
	5-10 Years	1,450,761	807,000	2,257,761
	Over 10 Years	1,800,266		1,800,266
	TOTAL	4,692,041	1,793,931	6,485,972
DEPARTMENT				
	1-89 Days	150	-	150
	90-179 Days	236	1,000	1,236
	180-364 Days	57,762	-	57,762
	1-3 Years	844,416	82,393	926,809
	3-5 Years	538,450	903,538	1,441,988
	5-10 Years	1,450,761	807,000	2,257,761
	Over 10 Years	1,800,266	-	1,800,266
	TOTAL	4,692,041	1,793,931	6,485,972
CABINET				
	1-89 Days		150	150
	90-179 Days		1,236	1,236
	180-364 Days		57,762	57,762
	1-3 Years		926,809	926,809
	3-5 Years		1,441,988	1,441,988
	5-10 Years		2,257,761	2,257,761
	Over 10 Years		1,800,266	1,800,266
	TOTAL		6,485,972	6,485,972
AMOUNT UNDER A PAYMENT AGREEMENT				
	1-89 Days			-
	90-179 Days		1,000	1,000
	180-364 Days			-
	1-3 Years		1,500	1,500
	3-5 Years			-
	5-10 Years			-
	Over 10 Years			-
	TOTAL	-	2,500	2,500
AMOUNT IN BANKRUPTCY				
	1-89 Days		-	-
	90-179 Days		-	-
	180-364 Days		-	-
	1-3 Years		-	-
	3-5 Years		566,038	566,038
	5-10 Years		-	-
	Over 10 Years		-	-
	TOTAL	-	566,038	566,038

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
KENTUCKY LOTTERY CORPORATION
AS OF JUNE 30, 2025

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		KENTUCKY LOTTERY CORPORATION	
RESTRICTED FUNDS			
	1-89 Days	73,019,817	73,019,817
	90-179 Days	27,298	27,298
	180-364 Days	6,454	6,454
	1-3 Years	74,371	74,371
	3-5 Years	1,218	1,218
	5-10 Years	132,226	132,226
	Over 10 Years	59,529	59,529
	TOTAL	73,320,913	73,320,913
DEPARTMENT			
	1-89 Days	73,019,817	73,019,817
	90-179 Days	27,298	27,298
	180-364 Days	6,454	6,454
	1-3 Years	74,371	74,371
	3-5 Years	1,218	1,218
	5-10 Years	132,226	132,226
	Over 10 Years	59,529	59,529
	TOTAL	73,320,913	73,320,913
CABINET			
	1-89 Days	73,019,817	73,019,817
	90-179 Days	27,298	27,298
	180-364 Days	6,454	6,454
	1-3 Years	74,371	74,371
	3-5 Years	1,218	1,218
	5-10 Years	132,226	132,226
	Over 10 Years	59,529	59,529
	TOTAL	73,320,913	73,320,913
AMOUNT UNDER A PAYMENT AGREEMENT			
	1-89 Days	73,019,817	73,019,817
	90-179 Days		-
	180-364 Days	2,848	2,848
	1-3 Years	17,661	17,661
	3-5 Years	1,218	1,218
	5-10 Years	91,177	91,177
	Over 10 Years	51,612	51,612
	TOTAL	73,184,333	73,184,333
AMOUNT PROHIBITED FROM ACTIVE COLLECTION			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years		-
	5-10 Years	24,251	24,251
	Over 10 Years	7,917	7,917
	TOTAL	32,168	32,168
AMOUNT IN BANKRUPTCY			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years	24,251	24,251
	5-10 Years	7,917	7,917
	Over 10 Years		-
	TOTAL	32,168	32,168

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
CABINET OF THE GENERAL GOVERNMENT
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
			AUDITOR OF PUBLIC ACCOUNTS	VETERANS AFFAIRS	KENTUCKY RIVER AUTHORITY	HOMELAND SECURITY	
RESTRICTED FUNDS							
CHARGES FOR SERVICES							
		Under 1 Year	1,529,977	87,607	1,725,936		3,343,520
		1-5 Years	71,773	25,954			97,727
		5-10 Years					-
		Over 10 Years					-
		TOTAL	1,601,750	113,561	1,725,936	-	3,441,247
FINES & FORFEITURES							
		Under 1 Year					-
		1-5 Years					-
		5-10 Years					-
		Over 10 Years					-
		TOTAL	-	-	-	-	-
OTHER REVENUES							
		Under 1 Year		327,049			327,049
		1-5 Years		94,411		734,000	828,411
		5-10 Years					-
		Over 10 Years					-
		TOTAL	-	421,460	-	734,000	1,155,460
TOTAL RESTRICTED FUNDS							
		Under 1 Year	1,529,977	414,656	1,725,936	-	3,670,569
		1-5 Years	71,773	120,365	-	734,000	926,138
		5-10 Years	-	-	-	-	-
		Over 10 Years	-	-	-	-	-
		TOTAL	1,601,750	535,021	1,725,936	734,000	4,596,707
DEPARTMENT							
		Under 1 Year	1,529,977	414,656	1,725,936	-	3,670,569
		1-5 Years	71,773	120,365	-	734,000	926,138
		5-10 Years	-	-	-	-	-
		Over 10 Years	-	-	-	-	-
		TOTAL	1,601,750	535,021	1,725,936	734,000	4,596,707
CABINET							
		Under 1 Year				3,670,569	3,670,569
		1-5 Years				926,138	926,138
		5-10 Years				-	-
		Over 10 Years				-	-
		TOTAL				4,596,707	4,596,707

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
FINANCE AND ADMINISTRATION CABINET
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			REVENUE	
GENERAL FUND				
TAXES				
		Under 1 Year	247,046,518	247,046,518
		1-5 Years	244,254,017	244,254,017
		5-10 Years	27,237,486	27,237,486
		Over 10 Years	22,859,911	22,859,911
		TOTAL	541,397,932	541,397,932
TOTAL GENERAL FUND				
		Under 1 Year	247,046,518	247,046,518
		1-5 Years	244,254,017	244,254,017
		5-10 Years	27,237,486	27,237,486
		Over 10 Years	22,859,911	22,859,911
		TOTAL	541,397,932	541,397,932
TRANSPORTATION FUND				
TAXES				
		Under 1 Year	1,893,076	1,893,076
		1-5 Years	956,927	956,927
		5-10 Years	3,572,034	3,572,034
		Over 10 Years	25,925	25,925
		TOTAL	6,447,962	6,447,962
TOTAL TRANSPORTATION FUND				
		Under 1 Year	1,893,076	1,893,076
		1-5 Years	956,927	956,927
		5-10 Years	3,572,034	3,572,034
		Over 10 Years	25,925	25,925
		TOTAL	6,447,962	6,447,962
RESTRICTED FUNDS				
TAXES				
		Under 1 Year	1,595,618	1,595,618
		1-5 Years	3,685,999	3,685,999
		5-10 Years	1,380,278	1,380,278
		Over 10 Years	6,931,586	6,931,586
		TOTAL	13,593,481	13,593,481
TOTAL RESTRICTED FUNDS				
		Under 1 Year	1,595,618	1,595,618
		1-5 Years	3,685,999	3,685,999
		5-10 Years	1,380,278	1,380,278
		Over 10 Years	6,931,586	6,931,586
		TOTAL	13,593,481	13,593,481
DEPARTMENT				
		Under 1 Year	250,535,212	250,535,212
		1-5 Years	248,896,943	248,896,943
		5-10 Years	32,189,798	32,189,798
		Over 10 Years	29,817,422	29,817,422
		TOTAL	561,439,375	561,439,375
CABINET				
		Under 1 Year	250,535,212	250,535,212
		1-5 Years	248,896,943	248,896,943
		5-10 Years	32,189,798	32,189,798
		Over 10 Years	29,817,422	29,817,422
		TOTAL	561,439,375	561,439,375

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
TOURISM, ARTS AND HERITAGE CABINET
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
			CENTER FOR THE ARTS	FISH & WILDLIFE RESOURCES	HORSE PARK	PARKS	
RESTRICTED FUNDS							
CHARGES FOR SERVICES							
	Under 1 Year	120,092					120,092
	1-5 Years						-
	5-10 Years						-
	Over 10 Years						-
	TOTAL	120,092	-	-	-	-	120,092
OTHER REVENUES							
	Under 1 Year						-
	1-5 Years		1,005,702				1,005,702
	5-10 Years						-
	Over 10 Years						-
	TOTAL	-	1,005,702	-	-	-	1,005,702
TOTAL RESTRICTED FUNDS							
	Under 1 Year	120,092	-	-	-	-	120,092
	1-5 Years	-	1,005,702	-	-	-	1,005,702
	5-10 Years	-	-	-	-	-	-
	Over 10 Years	-	-	-	-	-	-
	TOTAL	120,092	1,005,702	-	-	-	1,125,794
OTHER SPECIAL REVENUE FUND							
OTHER REVENUES							
	Under 1 Year						-
	1-5 Years					109,519	109,519
	5-10 Years						-
	Over 10 Years						-
	TOTAL	-	-	-	-	109,519	109,519
TOTAL ENTERPRISE FUNDS							
	Under 1 Year	-	-	-	-	-	-
	1-5 Years	-	-	-	-	109,519	109,519
	5-10 Years	-	-	-	-	-	-
	Over 10 Years	-	-	-	-	-	-
	TOTAL	-	-	-	-	109,519	109,519
ENTERPRISE FUNDS							
CHARGES FOR SERVICES							
	Under 1 Year						-
	1-5 Years				4,283		4,283
	5-10 Years				11,305		11,305
	Over 10 Years						-
	TOTAL	-	-	-	15,588	-	15,588
OTHER REVENUES							
	Under 1 Year			2,565,505			2,565,505
	1-5 Years			461			461
	5-10 Years						-
	Over 10 Years						-
	TOTAL	-	-	2,565,966	-	-	2,565,966
TOTAL ENTERPRISE FUNDS							
	Under 1 Year	-	-	2,565,505	-	-	2,565,505
	1-5 Years	-	-	461	4,283	-	4,744
	5-10 Years	-	-	-	11,305	-	11,305
	Over 10 Years	-	-	-	-	-	-
	TOTAL	-	-	2,565,966	15,588	-	2,581,554
DEPARTMENT							
	Under 1 Year	120,092	-	2,565,505	-	-	2,685,597
	1-5 Years	-	1,005,702	461	4,283	109,519	1,119,965
	5-10 Years	-	-	-	11,305	-	11,305
	Over 10 Years	-	-	-	-	-	-
	TOTAL	120,092	1,005,702	2,565,966	15,588	109,519	3,816,867
CABINET							
	Under 1 Year					2,685,597	2,685,597
	1-5 Years					1,119,965	1,119,965
	5-10 Years					11,305	11,305
	Over 10 Years					-	-
	TOTAL					3,816,867	3,816,867

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
EDUCATION AND LABOR CABINET
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
			WORKERS CLAIMS	WORKERS' COMP FUNDING COMMISSION	
ENTERPRISE FUNDS					
CHARGES FOR SERVICES					
		Under 1 Year		74,054	74,054
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		TOTAL	-	74,054	74,054
OTHER REVENUES					
		Under 1 Year	49,858	13,273,059	13,322,917
		1-5 Years	14,008		14,008
		5-10 Years			-
		Over 10 Years			-
		TOTAL	63,866	13,273,059	13,336,925
TOTAL ENTERPRISE FUNDS					
		Under 1 Year	49,858	13,347,113	13,396,971
		1-5 Years	14,008	-	14,008
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	63,866	13,347,113	13,410,979
DEPARTMENT					
		Under 1 Year	49,858	13,347,113	49,858
		1-5 Years	14,008	-	14,008
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	63,866	13,347,113	63,866
CABINET					
		Under 1 Year		13,396,971	13,396,971
		1-5 Years		14,008	14,008
		5-10 Years		-	-
		Over 10 Years		-	-
		TOTAL		13,410,979	13,410,979

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
HEALTH AND FAMILY SERVICES CABINET
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			INCOME SUPPORT	PUBLIC HEALTH	MEDICAID SERVICES	
RESTRICTED FUNDS						
LICENSES, FEES & PERMITS						
		Under 1 Year		1,188,850		1,188,850
		1-5 Years		84,959		84,959
		5-10 Years		16,239		16,239
		Over 10 Years				-
		TOTAL	-	1,290,048	-	1,290,048
OTHER REVENUES						
		Under 1 Year				-
		1-5 Years				-
		5-10 Years				-
		Over 10 Years				-
		TOTAL	-	-	-	-
TOTAL RESTRICTED FUNDS						
		Under 1 Year	-	1,188,850	-	1,188,850
		1-5 Years	-	84,959	-	84,959
		5-10 Years	-	16,239	-	16,239
		Over 10 Years	-	-	-	-
		TOTAL	-	1,290,048	-	1,290,048
OTHER SPECIAL REVENUE FUND						
OTHER REVENUES						
		Under 1 Year				-
		1-5 Years			4,370,698	4,370,698
		5-10 Years			11,929,823	11,929,823
		Over 10 Years			11,887,963	11,887,963
		TOTAL	-	-	28,188,484	28,188,484
TOTAL OTHER SPECIAL REVENUE FUND						
		Under 1 Year	-	-	-	-
		1-5 Years	-	-	4,370,698	4,370,698
		5-10 Years	-	-	11,929,823	11,929,823
		Over 10 Years	-	-	11,887,963	11,887,963
		TOTAL	-	-	28,188,484	28,188,484
SPECIAL DEPOSIT TRUST FUND						
CHARGES FOR SERVICES						
		Under 1 Year	176,453,541			176,453,541
		1-5 Years	121,032,604			121,032,604
		5-10 Years	35,241,588			35,241,588
		Over 10 Years	17,331,087			17,331,087
		TOTAL	350,058,820	-	-	350,058,820
TOTAL SPECIAL DEPOSIT TRUST FUND						
		Under 1 Year	176,453,541	-	-	176,453,541
		1-5 Years	121,032,604	-	-	121,032,604
		5-10 Years	35,241,588	-	-	35,241,588
		Over 10 Years	17,331,087	-	-	17,331,087
		TOTAL	350,058,820	-	-	350,058,820
DEPARTMENT						
		Under 1 Year	176,453,541	1,188,850	-	177,642,391
		1-5 Years	121,032,604	84,959	4,370,698	125,488,261
		5-10 Years	35,241,588	16,239	11,929,823	47,187,650
		Over 10 Years	17,331,087	-	11,887,963	29,219,050
		TOTAL	350,058,820	1,290,048	28,188,484	379,537,352
CABINET						
		Under 1 Year			177,642,391	177,642,391
		1-5 Years			125,488,261	125,488,261
		5-10 Years			47,187,650	47,187,650
		Over 10 Years			29,219,050	29,219,050
		TOTAL			379,537,352	379,537,352

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
ENERGY AND ENVIRONMENT CABINET
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	ENVIRONMENTAL PROTECTION	
GENERAL FUND						
FINES & FORFEITURES						
		Under 1 Year		5,623,490		5,623,490
		1-5 Years		14,003,190		14,003,190
		5-10 Years		8,535,215		8,535,215
		Over 10 Years		3,257,930		3,257,930
		TOTAL	-	31,419,825	-	31,419,825
TOTAL GENERAL FUND						
		Under 1 Year	-	5,623,490	-	5,623,490
		1-5 Years	-	14,003,190	-	14,003,190
		5-10 Years	-	8,535,215	-	8,535,215
		Over 10 Years	-	3,257,930	-	3,257,930
		TOTAL	-	31,419,825	-	31,419,825
RESTRICTED FUNDS						
FINES & FORFEITURES						
		Under 1 Year				-
		1-5 Years				-
		5-10 Years		5		5
		Over 10 Years		4,428		4,428
		TOTAL	-	4,433	-	4,433
TOTAL RESTRICTED FUNDS						
		Under 1 Year	-	-	-	-
		1-5 Years	-	-	-	-
		5-10 Years	-	5	-	5
		Over 10 Years	-	4,428	-	4,428
		TOTAL	-	4,433	-	4,433
OTHER SPECIAL REVENUE FUND						
FINES & FORFEITURES						
		Under 1 Year	472,412			472,412
		1-5 Years	18,000			18,000
		5-10 Years	43,700			43,700
		Over 10 Years	17,478			17,478
		TOTAL	551,590	-	-	551,590
TOTAL OTHER SPECIAL REVENUE FUND						
		Under 1 Year	472,412	-	-	472,412
		1-5 Years	18,000	-	-	18,000
		5-10 Years	43,700	-	-	43,700
		Over 10 Years	17,478	-	-	17,478
		TOTAL	551,590	-	-	551,590
ENTERPRISE FUND						
FINES & FORFEITURES						
		Under 1 Year			4,500	4,500
		1-5 Years				-
		5-10 Years			55,000	55,000
		Over 10 Years			18,150	18,150
		TOTAL	-	-	77,650	77,650
TOTAL OTHER SPECIAL REVENUE FUND						
		Under 1 Year	-	-	4,500	4,500
		1-5 Years	-	-	-	-
		5-10 Years	-	-	55,000	55,000
		Over 10 Years	-	-	18,150	18,150
		TOTAL	-	-	77,650	77,650
DEPARTMENT						
		Under 1 Year	472,412	5,623,490	4,500	6,100,402
		1-5 Years	18,000	14,003,190	-	14,021,190
		5-10 Years	43,700	8,535,220	55,000	8,633,920
		Over 10 Years	17,478	3,262,358	18,150	3,297,986
		TOTAL	551,590	31,424,258	77,650	32,053,498
CABINET						
		Under 1 Year			6,100,402	6,100,402
		1-5 Years			14,021,190	14,021,190
		5-10 Years			8,633,920	8,633,920
		Over 10 Years			3,297,986	3,297,986
		TOTAL			32,053,498	32,053,498

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
PUBLIC PROTECTION CABINET
AS OF JUNE 30, 2025

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			FINANCIAL INSTITUTIONS	
RESTRICTED FUNDS				
LICENSES, FEES & PERMITS				
		Under 1 Year	23,441	23,441
		1-5 Years	2,000	2,000
		5-10 Years		-
		Over 10 Years		-
		TOTAL	25,441	25,441
TOTAL RESTRICTED FUNDS				
		Under 1 Year	23,441	23,441
		1-5 Years	2,000	2,000
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	25,441	25,441
DEPARTMENT				
		Under 1 Year	23,441	23,441
		1-5 Years	2,000	2,000
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	25,441	25,441
CABINET				
		Under 1 Year	23,441	23,441
		1-5 Years	2,000	2,000
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	25,441	25,441