



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

**Andy Beshear**  
GOVERNOR

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SECRETARY

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**Thomas B. Miller**  
COMMISSIONER

July 18, 2023

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:

<b>Agency</b>	<b>FY 2023 Collections</b>	<b>Cumulative Amount</b>
Kentucky Community and Technical College Systems	\$1,463,020.71	\$88,016,751.07
The University of Kentucky	\$1,945,114.00	\$12,007,347.33
University of Kentucky Healthcare	\$0	\$85,608,650.13
Western Kentucky University	\$1,351,322.30	\$10,298,705.27
Eastern Kentucky University	\$1,783,424.42	\$8,291,215.83
Northern Kentucky University	\$1,337,041.52	\$13,758,311.67
Morehead State University	\$585,166.65	\$15,458,612.34
Murray State University	\$816,623.50	\$5,029,539.89
Kentucky Higher Education Assistance Authority	\$515,652.54	\$5,171,311.81
Kentucky Labor Cabinet	\$367,647.81	\$1,597,772.90

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Crime Victims Compensation Board	\$14,330.77	\$176,554.37
Kentucky State University	\$10,833.03	\$240,605.92
Department of Medicaid Services	\$41,634.84	\$1,259,480.30
Kentucky Board of Nursing	\$11,277.01	\$371,364.06
Department of Financial Institutions	\$15,418.46	\$149,252.16
Cabinet for Health and Family Services Office of Legal Services	\$1,300.00	\$56,835.99
Department of Parks	\$0.00	\$1,390.24
Department of Insurance	\$0.00	\$17,663.26
Motor Vehicle Commission	\$0.00	\$1,951.45
<b>Total</b>	<b>\$10,259,807.56</b>	<b>\$247,513,315.99</b>

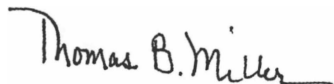
For Fiscal Year 2023, there were no new agencies added to the Enterprise Collection program.

Since inception through June 30, 2023, the total collected through the Enterprise Collections program is \$247,513,315.99. Of the \$247,513,315.99 collected, \$186,430,009.89 in principal has been returned to the referring agencies. Interest in the amount of \$14,078,482.73 has been returned to the General Fund and \$46,670,158.79 in cost of collection fees has been used to fund collection efforts.

Collection of debt owed to the Commonwealth remains one of the Department of Revenue's top priorities. The department continues its efforts to encourage agencies to participate in the program. The General Assembly's continued support in this endeavor will be appreciated.

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, 2023**

**ALL LIQUIDATED DEBT <sup>(1)</sup>**

CABINET	NOTE	UNDER 1 YEAR	1-3 YEARS	3-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
KENTUCKY LOTTERY CORPORATION	(2)	\$ 51,505	\$ 82,020	\$ 143,967	\$ 197,179	\$ 30,434	\$ 505,105
CABINET OF THE GENERAL GOVERNMENT	(3)	-	21,975	40,834	10,805	63,713	137,327
TRANSPORTATION CABINET	(4)	10,834,255	13,913,647	13,755,385	6,233,093	6,440,106	51,176,486
FINANCE AND ADMINISTRATION CABINET	(5)	458,028,036	617,187,302	166,258,874	193,568,237	39,109,779	1,474,152,228
CABINET FOR UNIVERSITIES		462,770	676,978	563,499	450,797	699,707	2,853,751
TOURISM, ARTS AND HERITAGE CABINET		581,589	132,702	5,164	-	-	719,455
EDUCATION AND LABOR CABINET		72,132,308	23,884,378	34,678,132	132,097,639	289,731,407	552,523,864
HEALTH AND FAMILY SERVICES CABINET	(6)	76,768,686	51,924,457	28,656,573	32,966,588	14,658,550	204,974,854
PERSONNEL CABINET		2,143	8,572	8,572	14,286	25,059	58,632
ENERGY AND ENVIRONMENT CABINET	(7)	5,078,455	28,959,593	17,163,159	28,837,162	260,299,996	340,338,365
PUBLIC PROTECTION CABINET		122,574	464,937	662,731	1,450,618	1,202,906	3,903,766
<b>TOTAL</b>		<b>\$ 624,062,321</b>	<b>\$ 737,256,561</b>	<b>\$ 261,936,890</b>	<b>\$ 395,826,404</b>	<b>\$ 612,261,657</b>	<b>\$ 2,631,343,833</b>

**TOTAL LIQUIDATED DEBT \$ 2,631,343,833**

**ALL UNLIQUIDATED DEBT <sup>(1)</sup>**

CABINET	NOTE	UNDER 1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
CABINET OF THE GENERAL GOVERNMENT		\$ 3,585,885	\$ 463,925	\$ -	\$ -	\$ 4,049,810
TRANSPORTATION CABINET		-	49,813	-	-	49,813
FINANCE AND ADMINISTRATION CABINET	(8)	368,087,995	183,196,341	53,477,294	51,392,004	656,153,634
EDUCATION AND LABOR CABINET		16,333,321	19,674	-	-	16,352,995
TOURISM, ARTS AND HERITAGE CABINET		530,022	335	-	-	530,357
HEALTH AND FAMILY SERVICES CABINET		213,405,271	164,476,549	44,339,117	32,208,164	454,429,101
ENERGY AND ENVIRONMENT CABINET		9,368,630	12,643,750	6,081,308	989,278	29,082,966
<b>TOTAL</b>		<b>\$ 611,311,124</b>	<b>\$ 360,850,387</b>	<b>\$ 103,897,719</b>	<b>\$ 84,589,446</b>	<b>\$ 1,160,648,676</b>

**TOTAL UNLIQUIDATED DEBT \$ 1,160,648,676**

**GRAND TOTAL ALL DEBT \$ 3,791,992,509**

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 \$34,632 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, \$1,474,152,228 is attributable to the Department of Revenue. This includes \$48,727,279 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 \$43,923,073 in bankruptcy.
- (8) Of the Unliquidated Debt listed for the Finance and Administration Cabinet, \$656,153,634 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, 2023**

**ALL IMPROPER PAYMENTS**

<b>CABINET</b>	<b>UNDER 1 YEAR</b>	<b>1-5 YEARS</b>	<b>5-10 YEARS</b>	<b>OVER 10 YEARS</b>	<b>TOTAL</b>
EDUCATION AND LABOR CABINET	\$ 37,867	\$ 166,952	\$ 328,557	\$ -	\$ 533,376
HEALTH AND FAMILY SERVICES CABINET	920,712	2,370,376	8,186,584	7,356,479	18,834,151
PERSONNEL CABINET	2,857	11,429	14,286	30,774	59,346
<i>TOTAL</i>	\$ 961,436	\$ 2,381,805	\$ 8,200,870	\$ 7,387,253	\$ 19,426,873

**TOTAL IMPROPER PAYMENTS \$ 19,426,873**

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, 2023**

<b>CAB</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>AMOUNT</b>
31	030	Unified Prosecutorial System	621,861
31	040	Attorney General	401,294
31	045	Auditor Of Public Accounts	532,022
31	074	Department of Veterans Affairs	3,451,541
31	082	Kentucky Infrastructure Authority	26,034,899
31	095	Department of Military Affairs	15,740,645
31	112	Department for Local Government	2,231,149
31	370	Human Rights Commission	22,036
35	615	Department of Aviation	1,267,716
35	625	Department Of Highways	204,685,517
35	630	Department Of Vehicle Regulation	892,060
36	635	Cabinet for Economic Development - Education Development and Finance Authority	37,124,869
39	080	Ky Housing Corporation	5,526,000
45	415	Council On Postsecondary Education	302,318
50	529	Kentucky Arts Council	926,107
50	850	Tourism - Office Of The Secretary	45,336
51	106	Department of Workplace Standards	154,404
51	142	Employment Services	990,343
51	407	Kentucky Environmental Education Council	21,495
51	507	Education - Office Of The Secretary	280,612
51	508	Kentucky Unemployment Insurance Commission	15,598
51	531	Department For Workforce Investment	123,205
51	540	Department of Education	135,330
51	555	Department For Libraries & Archives	173,561
53	729	Behavioral Health, Developmental & Intellectual Disabilities	26,490,608
53	746	Department For Medicaid Services	1,538,711
53	767	Office for Children With Special Health Care Needs	612,783
54	523	Department Of Juvenile Justice	701,218
<b>TOTAL DUE FROM FEDERAL AND STATE GOVERNMENTS</b>			<b>\$ 331,043,238</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**KENTUCKY LOTTERY CORPORATION**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		KENTUCKY LOTTERY CORPORATION	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	69,156,317	69,156,317
	90-179 Days	48,217	48,217
	180-364 Days	3,288	3,288
	1-3 Years	82,020	82,020
	3-5 Years	143,967	143,967
	5-10 Years	197,179	197,179
	Over 10 Years	30,434	30,434
	<b>TOTAL</b>	<b>69,661,422</b>	<b>69,661,422</b>

<b>DEPARTMENT</b>			
	1-89 Days	69,156,317	69,156,317
	90-179 Days	48,217	48,217
	180-364 Days	3,288	3,288
	1-3 Years	82,020	82,020
	3-5 Years	143,967	143,967
	5-10 Years	197,179	197,179
	Over 10 Years	30,434	30,434
	<b>TOTAL</b>	<b>69,661,422</b>	<b>69,661,422</b>

<b>CABINET</b>			
	1-89 Days	69,156,317	69,156,317
	90-179 Days	48,217	48,217
	180-364 Days	3,288	3,288
	1-3 Years	82,020	82,020
	3-5 Years	143,967	143,967
	5-10 Years	197,179	197,179
	Over 10 Years	30,434	30,434
	<b>TOTAL</b>	<b>69,661,422</b>	<b>69,661,422</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>			
	1-89 Days	69,156,317	69,156,317
	90-179 Days	7,152	7,152
	180-364 Days	-	-
	1-3 Years	9,677	9,677
	3-5 Years	38,970	38,970
	5-10 Years	16,925	16,925
	Over 10 Years	1,475	1,475
	<b>TOTAL</b>	<b>69,230,516</b>	<b>69,230,516</b>

<b>AMOUNT PROHIBITED FROM ACTIVE COLLECTION</b>			
	1-89 Days	-	-
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	3,992	3,992
	5-10 Years	22,950	22,950
	Over 10 Years	7,690	7,690
	<b>TOTAL</b>	<b>34,632</b>	<b>34,632</b>

<b>AMOUNT IN BANKRUPTCY</b>			
	1-89 Days	-	-
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	3,992	3,992
	3-5 Years	22,950	22,950
	5-10 Years	7,690	7,690
	Over 10 Years	-	-
	<b>TOTAL</b>	<b>34,632</b>	<b>34,632</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**CABINET OF THE GENERAL GOVERNMENT**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		BOARD OF NURSING	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	219,850	219,850
	90-179 Days		-
	180-364 Days		-
	1-3 Years	21,975	21,975
	3-5 Years	40,834	40,834
	5-10 Years	10,805	10,805
	Over 10 Years	63,713	63,713
	<b>TOTAL</b>	<b>357,177</b>	<b>357,177</b>

<b>DEPARTMENT</b>			
	1-89 Days	219,850	219,850
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	21,975	21,975
	3-5 Years	40,834	40,834
	5-10 Years	10,805	10,805
	Over 10 Years	63,713	63,713
	<b>TOTAL</b>	<b>357,177</b>	<b>357,177</b>

<b>CABINET</b>			
	1-89 Days	219,850	219,850
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	21,975	21,975
	3-5 Years	40,834	40,834
	5-10 Years	10,805	10,805
	Over 10 Years	63,713	63,713
	<b>TOTAL</b>	<b>357,177</b>	<b>357,177</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>			
	1-89 Days	219,850	219,850
	90-179 Days		-
	180-364 Days		-
	1-3 Years	21,975	21,975
	3-5 Years	7,609	7,609
	5-10 Years	10,805	10,805
	Over 10 Years	63,713	63,713
	<b>TOTAL</b>	<b>323,952</b>	<b>323,952</b>

<b>AMOUNT PROHIBITED FROM ACTIVE COLLECTION</b>			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years		-
	5-10 Years		-
	Over 10 Years		-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

<b>AMOUNT IN BANKRUPTCY</b>			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years	7,609	7,609
	5-10 Years		-
	Over 10 Years		-
	<b>TOTAL</b>	<b>7,609</b>	<b>7,609</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**TRANSPORTATION CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
		OFFICE OF LEGAL SERVICES	OFFICE OF AUDITS	HIGHWAYS	VEHICLE REGULATION	
<b>TRANSPORTATION FUND</b>						
	1-89 Days	189,807	148,003	19,828	47,484,108	47,841,746
	90-179 Days	598,688	476,820		2,454,870	3,530,378
	180-364 Days	734,326	136,543		5,370,747	6,241,616
	1-3 Years	2,456,363	646,651	19,374	9,862,471	12,984,859
	3-5 Years	633,943	3,312,773	49,344	9,327,949	13,324,009
	5-10 Years	537,082	1,459,821	2,093	4,154,502	6,153,498
	Over 10 Years	20,833	24,774		6,380,946	6,426,553
	<b>TOTAL</b>	<b>5,171,042</b>	<b>6,205,385</b>	<b>90,639</b>	<b>85,035,593</b>	<b>96,502,659</b>
<b>RESTRICTED FUNDS</b>						
	1-89 Days			301,334		301,334
	90-179 Days			695,496		695,496
	180-364 Days			366,765		366,765
	1-3 Years			948,162		948,162
	3-5 Years			461,346		461,346
	5-10 Years			32,344		32,344
	Over 10 Years			11,460		11,460
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,816,907</b>	<b>-</b>	<b>2,816,907</b>
<b>DEPARTMENT</b>						
	1-89 Days	189,807	148,003	321,162	47,484,108	48,143,080
	90-179 Days	598,688	476,820	695,496	2,454,870	4,225,874
	180-364 Days	734,326	136,543	366,765	5,370,747	6,608,381
	1-3 Years	2,456,363	646,651	967,536	9,862,471	13,933,021
	3-5 Years	633,943	3,312,773	510,690	9,327,949	13,785,355
	5-10 Years	537,082	1,459,821	34,437	4,154,502	6,185,842
	Over 10 Years	20,833	24,774	11,460	6,380,946	6,438,013
	<b>TOTAL</b>	<b>5,171,042</b>	<b>6,205,385</b>	<b>2,907,546</b>	<b>85,035,593</b>	<b>99,319,566</b>
<b>CABINET</b>						
	1-89 Days				48,143,080	48,143,080
	90-179 Days				4,225,874	4,225,874
	180-364 Days				6,608,381	6,608,381
	1-3 Years				13,933,021	13,933,021
	3-5 Years				13,785,355	13,785,355
	5-10 Years				6,185,842	6,185,842
	Over 10 Years				6,438,013	6,438,013
	<b>TOTAL</b>				<b>99,319,566</b>	<b>99,319,566</b>
<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>						
	1-89 Days		7,566	144,612		152,178
	90-179 Days	5,708	108,678			114,386
	180-364 Days	35,744	531,738			567,482
	1-3 Years	804,783	1,425,131			2,229,914
	3-5 Years	262,268	580,566			842,834
	5-10 Years	250,655	764,093			1,014,748
	Over 10 Years	19,843	163,705			183,548
	<b>TOTAL</b>	<b>1,379,001</b>	<b>3,581,477</b>	<b>144,612</b>	<b>-</b>	<b>5,105,090</b>



**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 ECONOMIC DEVELOPMENT CABINET  
 AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		ECONOMIC DEVELOPMENT FINANCE AUTHORITY	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	10,685	10,685
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years		-
	5-10 Years		-
	Over 10 Years		-
	<b>TOTAL</b>	<b>10,685</b>	<b>10,685</b>
<b>DEPARTMENT</b>			
	1-89 Days	10,685	10,685
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	<b>TOTAL</b>	<b>10,685</b>	<b>10,685</b>
<b>CABINET</b>			
	1-89 Days	10,685	10,685
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	<b>TOTAL</b>	<b>10,685</b>	<b>10,685</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**FINANCE AND ADMINISTRATION CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		COMMONWEALTH OFFICE OF TECHNOLOGY	REVENUE	
<b>GENERAL FUND</b>				
	1-89 Days		83,241,695	83,241,695
	90-179 Days		107,855,138	107,855,138
	180-364 Days		337,483,212	337,483,212
	1-3 Years		585,935,057	585,935,057
	3-5 Years		148,129,986	148,129,986
	5-10 Years		186,426,026	186,426,026
	Over 10 Years		38,884,929	38,884,929
	<b>TOTAL</b>	-	1,487,956,043	1,487,956,043
<b>TRANSPORTATION FUND</b>				
	1-89 Days		1,954	1,954
	90-179 Days		162,267	162,267
	180-364 Days		210,288	210,288
	1-3 Years		679,196	679,196
	3-5 Years		49,022	49,022
	5-10 Years		406,913	406,913
	Over 10 Years		26,065	26,065
	<b>TOTAL</b>	-	1,535,705	1,535,705
<b>RESTRICTED FUNDS</b>				
	1-89 Days		3,351,022	3,351,022
	90-179 Days		3,434,501	3,434,501
	180-364 Days		8,882,630	8,882,630
	1-3 Years		30,573,049	30,573,049
	3-5 Years		18,079,866	18,079,866
	5-10 Years		6,735,298	6,735,298
	Over 10 Years		198,785	198,785
	<b>TOTAL</b>	-	71,255,151	71,255,151
<b>INTERNAL SERVICE FUNDS</b>				
	1-89 Days	13,948		13,948
	90-179 Days	13,084		13,084
	180-364 Days			-
	1-3 Years			-
	3-5 Years			-
	5-10 Years			-
	Over 10 Years			-
	<b>TOTAL</b>	27,032	-	27,032
<b>DEPARTMENT</b>				
	1-89 Days	13,948	86,594,671	86,608,619
	90-179 Days	13,084	111,451,906	111,464,990
	180-364 Days	-	346,576,130	346,576,130
	1-3 Years	-	617,187,302	617,187,302
	3-5 Years	-	166,258,874	166,258,874
	5-10 Years	-	193,568,237	193,568,237
	Over 10 Years	-	39,109,779	39,109,779
	<b>TOTAL</b>	27,032	1,560,746,899	1,560,773,931
<b>CABINET</b>				
	1-89 Days		86,608,619	86,608,619
	90-179 Days		111,464,990	111,464,990
	180-364 Days		346,576,130	346,576,130
	1-3 Years		617,187,302	617,187,302
	3-5 Years		166,258,874	166,258,874
	5-10 Years		193,568,237	193,568,237
	Over 10 Years		39,109,779	39,109,779
	<b>TOTAL</b>		1,560,773,931	1,560,773,931
<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years		108,355,168	108,355,168
	3-5 Years			-
	5-10 Years			-
	Over 10 Years			-
	<b>TOTAL</b>	-	108,355,168	108,355,168
<b>AMOUNT IN BANKRUPTCY</b>				
	1-89 Days		173,272	173,272
	90-179 Days		3,594,146	3,594,146
	180-364 Days		1,688,415	1,688,415
	1-3 Years		26,319,380	26,319,380
	3-5 Years		11,084,652	11,084,652
	5-10 Years		4,758,712	4,758,712
	Over 10 Years		1,281,973	1,281,973
	<b>TOTAL</b>	-	48,900,550	48,900,550

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 CABINET FOR UNIVERSITIES  
 AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		HIGHER EDUCATION ASSISTANCE AUTHORITY	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	2,843,846	2,843,846
	90-179 Days	232,464	232,464
	180-364 Days	230,306	230,306
	1-3 Years	676,978	676,978
	3-5 Years	563,499	563,499
	5-10 Years	450,797	450,797
	Over 10 Years	699,707	699,707
	<b>TOTAL</b>	<b>5,697,597</b>	<b>5,697,597</b>
<b>DEPARTMENT</b>			
	1-89 Days	2,843,846	2,843,846
	90-179 Days	232,464	232,464
	180-364 Days	230,306	230,306
	1-3 Years	676,978	676,978
	3-5 Years	563,499	563,499
	5-10 Years	450,797	450,797
	Over 10 Years	699,707	699,707
	<b>TOTAL</b>	<b>5,697,597</b>	<b>5,697,597</b>
<b>CABINET</b>			
	1-89 Days	2,843,846	2,843,846
	90-179 Days	232,464	232,464
	180-364 Days	230,306	230,306
	1-3 Years	676,978	676,978
	3-5 Years	563,499	563,499
	5-10 Years	450,797	450,797
	Over 10 Years	699,707	699,707
	<b>TOTAL</b>	<b>5,697,597</b>	<b>5,697,597</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 TOURISM, ARTS AND HERITAGE CABINET  
 AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		STATE FAIR BOARD	STATE PARKS	
<b>ENTERPRISE FUNDS</b>				
	1-89 Days	2,578,290	87,577	2,665,867
	90-179 Days	115,555	84,489	200,044
	180-364 Days	381,545		381,545
	1-3 Years	132,702		132,702
	3-5 Years	5,164		5,164
	5-10 Years			-
	Over 10 Years			-
	<b>TOTAL</b>	<b>3,213,256</b>	<b>172,066</b>	<b>3,385,322</b>

<b>DEPARTMENT</b>				
	1-89 Days	2,578,290	87,577	2,665,867
	90-179 Days	115,555	84,489	200,044
	180-364 Days	381,545	-	381,545
	1-3 Years	132,702	-	132,702
	3-5 Years	5,164	-	5,164
	5-10 Years	-	-	-
	Over 10 Years	-	-	-
	<b>TOTAL</b>	<b>3,213,256</b>	<b>172,066</b>	<b>3,385,322</b>

<b>CABINET</b>				
	1-89 Days		2,665,867	2,665,867
	90-179 Days		200,044	200,044
	180-364 Days		381,545	381,545
	1-3 Years		132,702	132,702
	3-5 Years		5,164	5,164
	5-10 Years		-	-
	Over 10 Years		-	-
	<b>TOTAL</b>		<b>3,385,322</b>	<b>3,385,322</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years			-
	3-5 Years	5,164		5,164
	5-10 Years			-
	Over 10 Years			-
	<b>TOTAL</b>	<b>5,164</b>	<b>-</b>	<b>5,164</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**EDUCATION AND WORKFORCE DEVELOPMENT CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
		WORKERS' CLAIMS	UNEMPLOYMENT INSURANCE	KENTUCKY EDUCATIONAL TELEVISION	
<b>RESTRICTED FUNDS</b>					
	1-89 Days			55,882	55,882
	90-179 Days				-
	180-364 Days			1,661	1,661
	1-3 Years				-
	3-5 Years				-
	5-10 Years				-
	Over 10 Years				-
	<b>TOTAL</b>	-	-	57,543	57,543
<b>ENTERPRISE FUNDS</b>					
	1-89 Days	44,795	8,297,883		8,342,678
	90-179 Days	35,204	57,623,517		57,658,721
	180-364 Days		14,471,926		14,471,926
	1-3 Years	18,947	23,865,431		23,884,378
	3-5 Years	726	34,677,406		34,678,132
	5-10 Years	11,038	132,086,601		132,097,639
	Over 10 Years	14,886	289,716,521		289,731,407
	<b>TOTAL</b>	125,596	560,739,285	-	560,864,881
<b>DEPARTMENT</b>					
	1-89 Days	44,795	8,297,883	55,882	8,398,560
	90-179 Days	35,204	57,623,517	-	57,658,721
	180-364 Days	-	14,471,926	1,661	14,473,587
	1-3 Years	18,947	23,865,431	-	23,884,378
	3-5 Years	726	34,677,406	-	34,678,132
	5-10 Years	11,038	132,086,601	-	132,097,639
	Over 10 Years	14,886	289,716,521	-	289,731,407
	<b>TOTAL</b>	125,596	560,739,285	57,543	560,922,424
<b>CABINET</b>					
	1-89 Days			8,398,560	8,398,560
	90-179 Days			57,658,721	57,658,721
	180-364 Days			14,473,587	14,473,587
	1-3 Years			23,884,378	23,884,378
	3-5 Years			34,678,132	34,678,132
	5-10 Years			132,097,639	132,097,639
	Over 10 Years			289,731,407	289,731,407
	<b>TOTAL</b>			560,922,424	560,922,424

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 HEALTH AND FAMILY SERVICES CABINET  
 AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
		BHDID	MEDICAID SERVICES	MEDICAID BENEFITS	
<b>RESTRICTED FUNDS</b>					
	1-89 Days	26,642,291		396,525,757	423,168,048
	90-179 Days	7,731,671		30,831,133	38,562,804
	180-364 Days	17,144,087		19,837,729	36,981,816
	1-3 Years	902,320		50,553,933	51,456,253
	3-5 Years			28,646,553	28,646,553
	5-10 Years			25,354,408	25,354,408
	Over 10 Years				-
	<b>TOTAL</b>	<b>52,420,369</b>	<b>-</b>	<b>551,749,513</b>	<b>604,169,882</b>

<b>OTHER SPECIAL REVENUE FUNDS</b>					
	1-89 Days		226,516		226,516
	90-179 Days		358,193		358,193
	180-364 Days		865,873		865,873
	1-3 Years		468,204		468,204
	3-5 Years		10,020		10,020
	5-10 Years		7,612,180		7,612,180
	Over 10 Years		14,658,550		14,658,550
	<b>TOTAL</b>	<b>-</b>	<b>24,199,536</b>	<b>-</b>	<b>24,199,536</b>

<b>DEPARTMENT</b>					
	1-89 Days	26,642,291	226,516	396,525,757	423,394,564
	90-179 Days	7,731,671	358,193	30,831,133	38,920,997
	180-364 Days	17,144,087	865,873	19,837,729	37,847,689
	1-3 Years	902,320	468,204	50,553,933	51,924,457
	3-5 Years	-	10,020	28,646,553	28,656,573
	5-10 Years	-	7,612,180	25,354,408	32,966,588
	Over 10 Years	-	14,658,550	-	14,658,550
	<b>TOTAL</b>	<b>52,420,369</b>	<b>24,199,536</b>	<b>551,749,513</b>	<b>628,369,418</b>

<b>CABINET</b>					
	1-89 Days			423,394,564	423,394,564
	90-179 Days			38,920,997	38,920,997
	180-364 Days			37,847,689	37,847,689
	1-3 Years			51,924,457	51,924,457
	3-5 Years			28,656,573	28,656,573
	5-10 Years			32,966,588	32,966,588
	Over 10 Years			14,658,550	14,658,550
	<b>TOTAL</b>			<b>628,369,418</b>	<b>628,369,418</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years				-
	3-5 Years		2,532		2,532
	5-10 Years		4,293		4,293
	Over 10 Years		751,253		751,253
	<b>TOTAL</b>	<b>-</b>	<b>758,078</b>	<b>-</b>	<b>758,078</b>

<b>AMOUNT IN BANKRUPTCY</b>					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years				-
	3-5 Years				-
	5-10 Years		1,372,851		1,372,851
	Over 10 Years		3,881,035		3,881,035
	<b>TOTAL</b>	<b>-</b>	<b>5,253,886</b>	<b>-</b>	<b>5,253,886</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**PERSONNEL CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		PERSONNEL - SECRETARY	
<b>GENERAL FUND</b>			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,572	8,572
	3-5 Years	8,572	8,572
	5-10 Years	14,286	14,286
	Over 10 Years	25,059	25,059
	<b>TOTAL</b>	<b>59,346</b>	<b>59,346</b>
<b>DEPARTMENT</b>			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,572	8,572
	3-5 Years	8,572	8,572
	5-10 Years	14,286	14,286
	Over 10 Years	25,059	25,059
	<b>TOTAL</b>	<b>59,346</b>	<b>59,346</b>
<b>CABINET</b>			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,572	8,572
	3-5 Years	8,572	8,572
	5-10 Years	14,286	14,286
	Over 10 Years	25,059	25,059
	<b>TOTAL</b>	<b>59,346</b>	<b>59,346</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**ENERGY AND ENVIRONMENT CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	
<b>GENERAL FUND</b>				
	1-89 Days		1,156,460	1,156,460
	90-179 Days		1,697,579	1,697,579
	180-364 Days		2,704,210	2,704,210
	1-3 Years		26,617,733	26,617,733
	3-5 Years		14,680,767	14,680,767
	5-10 Years		26,563,684	26,563,684
	Over 10 Years		241,305,623	241,305,623
	<b>TOTAL</b>	-	314,726,056	314,726,056

<b>RESTRICTED FUNDS</b>				
	1-89 Days			-
	90-179 Days		7,795	7,795
	180-364 Days		39,300	39,300
	1-3 Years		23,110	23,110
	3-5 Years		29,429	29,429
	5-10 Years		79,468	79,468
	Over 10 Years		425,534	425,534
	<b>TOTAL</b>	-	604,636	604,636

<b>OTHER SPECIAL REVENUE FUNDS</b>				
	1-89 Days	37,624		37,624
	90-179 Days	164,600		164,600
	180-364 Days	464,971		464,971
	1-3 Years	2,318,750		2,318,750
	3-5 Years	2,452,963		2,452,963
	5-10 Years	2,194,010		2,194,010
	Over 10 Years	18,568,839		18,568,839
	<b>TOTAL</b>	26,201,757	-	26,201,757

<b>DEPARTMENT</b>				
	1-89 Days	37,624	1,156,460	1,194,084
	90-179 Days	164,600	1,705,374	1,869,974
	180-364 Days	464,971	2,743,510	3,208,481
	1-3 Years	2,318,750	26,640,843	28,959,593
	3-5 Years	2,452,963	14,710,196	17,163,159
	5-10 Years	2,194,010	26,643,152	28,837,162
	Over 10 Years	18,568,839	241,731,157	260,299,996
	<b>TOTAL</b>	26,201,757	315,330,692	341,532,449

<b>CABINET</b>				
	1-89 Days		1,194,084	1,194,084
	90-179 Days		1,869,974	1,869,974
	180-364 Days		3,208,481	3,208,481
	1-3 Years		28,959,593	28,959,593
	3-5 Years		17,163,159	17,163,159
	5-10 Years		28,837,162	28,837,162
	Over 10 Years		260,299,996	260,299,996
	<b>TOTAL</b>		341,532,449	341,532,449

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days	37,624	77,300	114,924
	90-179 Days	14,600	122,064	136,664
	180-364 Days	114,971	20,700	135,671
	1-3 Years	115,750	204,336	320,086
	3-5 Years	40,250	348,983	389,233
	5-10 Years		6,907	6,907
	Over 10 Years			-
	<b>TOTAL</b>	323,195	780,290	1,103,485

<b>AMOUNT IN BANKRUPTCY</b>				
	1-89 Days			-
	90-179 Days		48,400	48,400
	180-364 Days			-
	1-3 Years			-
	3-5 Years		50,200	50,200
	5-10 Years		6,485,229	6,485,229
	Over 10 Years		37,339,244	37,339,244
	<b>TOTAL</b>	-	43,923,073	43,923,073



**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**PUBLIC PROTECTION CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		OFFICE OF CLAIMS AND APPEALS	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	29,950	29,950
	90-179 Days	2,794	2,794
	180-364 Days	119,780	119,780
	1-3 Years	464,937	464,937
	3-5 Years	662,731	662,731
	5-10 Years	1,450,618	1,450,618
	Over 10 Years	1,202,906	1,202,906
	<b>TOTAL</b>	<b>3,933,716</b>	<b>3,933,716</b>
<b>DEPARTMENT</b>			
	1-89 Days	29,950	29,950
	90-179 Days	2,794	2,794
	180-364 Days	119,780	119,780
	1-3 Years	464,937	464,937
	3-5 Years	662,731	662,731
	5-10 Years	1,450,618	1,450,618
	Over 10 Years	1,202,906	1,202,906
	<b>TOTAL</b>	<b>3,933,716</b>	<b>3,933,716</b>
<b>CABINET</b>			
	1-89 Days	29,950	29,950
	90-179 Days	2,794	2,794
	180-364 Days	119,780	119,780
	1-3 Years	464,937	464,937
	3-5 Years	662,731	662,731
	5-10 Years	1,450,618	1,450,618
	Over 10 Years	1,202,906	1,202,906
	<b>TOTAL</b>	<b>3,933,716</b>	<b>3,933,716</b>

COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 CABINET OF THE GENERAL GOVERNMENT  
 AS OF JUNE 30, 2023

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
			AUDITOR OF PUBLIC ACCOUNTS	VETERANS AFFAIRS	KENTUCKY RIVER AUTHORITY	PHYSICAL THERAPY	
<b>RESTRICTED FUNDS</b>							
<b>CHARGES FOR SERVICES</b>							
		Under 1 Year	1,121,106		1,983,852		3,104,958
		1-5 Years	363,213				363,213
		5-10 Years					-
		Over 10 Years					-
		<b>TOTAL</b>	<b>1,484,319</b>	<b>-</b>	<b>1,983,852</b>	<b>-</b>	<b>3,468,171</b>
<b>FINES &amp; FORFEITURES</b>							
		Under 1 Year				4,300	4,300
		1-5 Years				6,000	6,000
		5-10 Years					-
		Over 10 Years					-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,300</b>	<b>10,300</b>
<b>OTHER REVENUES</b>							
		Under 1 Year		476,627			476,627
		1-5 Years		94,712			94,712
		5-10 Years					-
		Over 10 Years					-
		<b>TOTAL</b>	<b>-</b>	<b>571,339</b>	<b>-</b>	<b>-</b>	<b>571,339</b>
<b>TOTAL RESTRICTED FUNDS</b>							
		Under 1 Year	1,121,106	476,627	1,983,852	4,300	3,585,885
		1-5 Years	363,213	94,712	-	6,000	463,925
		5-10 Years	-	-	-	-	-
		Over 10 Years	-	-	-	-	-
		<b>TOTAL</b>	<b>1,484,319</b>	<b>571,339</b>	<b>1,983,852</b>	<b>10,300</b>	<b>4,049,810</b>
<b>DEPARTMENT</b>							
		Under 1 Year	1,121,106	476,627	1,983,852	4,300	3,585,885
		1-5 Years	363,213	94,712	-	6,000	463,925
		5-10 Years	-	-	-	-	-
		Over 10 Years	-	-	-	-	-
		<b>TOTAL</b>	<b>1,484,319</b>	<b>571,339</b>	<b>1,983,852</b>	<b>10,300</b>	<b>4,049,810</b>
<b>CABINET</b>							
		Under 1 Year				3,585,885	3,585,885
		1-5 Years				463,925	463,925
		5-10 Years				-	-
		Over 10 Years				-	-
		<b>TOTAL</b>				<b>4,049,810</b>	<b>4,049,810</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 TRANSPORTATION CABINET  
 AS OF JUNE 30, 2023**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			OFFICE OF LEGAL SERVICES	
<b>TRANSPORTATION FUND</b>				
<b>OTHER REVENUES</b>				
		Under 1 Year		-
		1-5 Years	49,813	49,813
		5-10 Years		-
		Over 10 Years		-
		<b>TOTAL</b>	<b>49,813</b>	<b>49,813</b>
<b>TOTAL TRANSPORTATION FUND</b>				
		Under 1 Year	-	-
		1-5 Years	49,813	49,813
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>49,813</b>	<b>49,813</b>
<b>DEPARTMENT</b>				
		Under 1 Year	-	-
		1-5 Years	49,813	49,813
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>49,813</b>	<b>49,813</b>
<b>CABINET</b>				
		Under 1 Year	-	-
		1-5 Years	49,813	49,813
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>49,813</b>	<b>49,813</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF UNLIQUIDATED DEBT**  
**FINANCE AND ADMINISTRATION CABINET**  
**AS OF JUNE 30, 2023**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			REVENUE	
<b>GENERAL FUND</b>				
<b>TAXES</b>				
		Under 1 Year	364,547,768	364,547,768
		1-5 Years	174,621,338	174,621,338
		5-10 Years	19,712,258	19,712,258
		Over 10 Years	19,447,727	19,447,727
		<b>TOTAL</b>	<b>578,329,091</b>	<b>578,329,091</b>
<b>TOTAL GENERAL FUND</b>				
		Under 1 Year	364,547,768	364,547,768
		1-5 Years	174,621,338	174,621,338
		5-10 Years	19,712,258	19,712,258
		Over 10 Years	19,447,727	19,447,727
		<b>TOTAL</b>	<b>578,329,091</b>	<b>578,329,091</b>
<b>TRANSPORTATION FUND</b>				
<b>TAXES</b>				
		Under 1 Year	653,445	653,445
		1-5 Years	253,964	253,964
		5-10 Years	2,980,989	2,980,989
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>3,888,398</b>	<b>3,888,398</b>
<b>TOTAL TRANSPORTATION FUND</b>				
		Under 1 Year	653,445	653,445
		1-5 Years	253,964	253,964
		5-10 Years	2,980,989	2,980,989
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>3,888,398</b>	<b>3,888,398</b>
<b>RESTRICTED FUNDS</b>				
<b>TAXES</b>				
		Under 1 Year	2,886,782	2,886,782
		1-5 Years	8,321,039	8,321,039
		5-10 Years	30,784,047	30,784,047
		Over 10 Years	31,944,277	31,944,277
		<b>TOTAL</b>	<b>73,936,145</b>	<b>73,936,145</b>
<b>TOTAL RESTRICTED FUNDS</b>				
		Under 1 Year	2,886,782	2,886,782
		1-5 Years	8,321,039	8,321,039
		5-10 Years	30,784,047	30,784,047
		Over 10 Years	31,944,277	31,944,277
		<b>TOTAL</b>	<b>73,936,145</b>	<b>73,936,145</b>
<b>DEPARTMENT</b>				
		Under 1 Year	368,087,995	368,087,995
		1-5 Years	183,196,341	183,196,341
		5-10 Years	53,477,294	53,477,294
		Over 10 Years	51,392,004	51,392,004
		<b>TOTAL</b>	<b>656,153,634</b>	<b>656,153,634</b>
<b>CABINET</b>				
		Under 1 Year	368,087,995	368,087,995
		1-5 Years	183,196,341	183,196,341
		5-10 Years	53,477,294	53,477,294
		Over 10 Years	51,392,004	51,392,004
		<b>TOTAL</b>	<b>656,153,634</b>	<b>656,153,634</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 TOURISM, ARTS AND HERITAGE CABINET  
 AS OF JUNE 30, 2023**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
			CENTER FOR THE ARTS	HORSE PARK	
<b>RESTRICTED FUNDS</b>					
<b>CHARGES FOR SERVICES</b>					
		Under 1 Year	395,585		395,585
		1-5 Years	335		335
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	<b>395,920</b>	<b>-</b>	<b>395,920</b>
<b>OTHER REVENUES</b>					
		Under 1 Year			-
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESTRICTED FUNDS</b>					
		Under 1 Year	395,585	-	395,585
		1-5 Years	335	-	335
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	<b>395,920</b>	<b>-</b>	<b>395,920</b>
<b>ENTERPRISE FUNDS</b>					
<b>OTHER REVENUES</b>					
		Under 1 Year		134,437	134,437
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	<b>-</b>	<b>134,437</b>	<b>134,437</b>
<b>TOTAL ENTERPRISE FUNDS</b>					
		Under 1 Year	-	134,437	134,437
		1-5 Years	-	-	-
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>134,437</b>	<b>134,437</b>
<b>DEPARTMENT</b>					
		Under 1 Year	395,585	134,437	530,022
		1-5 Years	335	-	335
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	<b>395,920</b>	<b>134,437</b>	<b>530,357</b>
<b>CABINET</b>					
		Under 1 Year		530,022	530,022
		1-5 Years		335	335
		5-10 Years		-	-
		Over 10 Years		-	-
		<b>TOTAL</b>	<b></b>	<b>530,357</b>	<b>530,357</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 EDUCATION AND LABOR CABINET  
 AS OF JUNE 30, 2023**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
			WORKERS CLAIMS	WORKERS' COMP FUNDING COMMISSION	
<b>ENTERPRISE FUNDS</b>					
<b>CHARGES FOR SERVICES</b>					
		Under 1 Year		113,622	113,622
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	-	113,622	113,622
<b>OTHER REVENUES</b>					
		Under 1 Year	79,998	16,139,701	16,219,699
		1-5 Years	19,674		19,674
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	99,672	16,139,701	16,239,373
<b>TOTAL ENTERPRISE FUNDS</b>					
		Under 1 Year	79,998	16,253,323	16,333,321
		1-5 Years	19,674	-	19,674
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	99,672	16,253,323	16,352,995
<b>DEPARTMENT</b>					
		Under 1 Year	79,998	16,253,323	79,998
		1-5 Years	19,674	-	19,674
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	99,672	16,253,323	99,672
<b>CABINET</b>					
		Under 1 Year		16,333,321	16,333,321
		1-5 Years		19,674	19,674
		5-10 Years		-	-
		Over 10 Years		-	-
		<b>TOTAL</b>		16,352,995	16,352,995

**COMMONWEALTH OF KENTUCKY  
REPORT OF UNLIQUIDATED DEBT  
HEALTH AND FAMILY SERVICES CABINET  
AS OF JUNE 30, 2023**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			INCOME SUPPORT	PUBLIC HEALTH	MEDICAID SERVICES	
<b>RESTRICTED FUNDS</b>						
<b>CHARGES FOR SERVICES</b>						
		Under 1 Year		1,106,244		1,106,244
		1-5 Years		66,620		66,620
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	-	1,172,864	-	1,172,864
<b>OTHER REVENUES</b>						
		Under 1 Year				-
		1-5 Years				-
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	-	-	-	-
<b>TOTAL RESTRICTED FUNDS</b>						
		Under 1 Year	-	1,106,244	-	1,106,244
		1-5 Years	-	66,620	-	66,620
		5-10 Years	-	-	-	-
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	-	1,172,864	-	1,172,864
<b>OTHER SPECIAL REVENUE FUND</b>						
<b>OTHER REVENUES</b>						
		Under 1 Year			579,815	579,815
		1-5 Years			5,181,802	5,181,802
		5-10 Years			17,398,633	17,398,633
		Over 10 Years			13,089,270	13,089,270
		<b>TOTAL</b>	-	-	36,249,520	36,249,520
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>						
		Under 1 Year	-	-	579,815	579,815
		1-5 Years	-	-	5,181,802	5,181,802
		5-10 Years	-	-	17,398,633	17,398,633
		Over 10 Years	-	-	13,089,270	13,089,270
		<b>TOTAL</b>	-	-	36,249,520	36,249,520
<b>SPECIAL DEPOSIT TRUST FUND</b>						
<b>CHARGES FOR SERVICES</b>						
		Under 1 Year	211,719,212			211,719,212
		1-5 Years	159,228,127			159,228,127
		5-10 Years	26,940,484			26,940,484
		Over 10 Years	19,118,894			19,118,894
		<b>TOTAL</b>	417,006,717	-	-	417,006,717
<b>TOTAL SPECIAL DEPOSIT TRUST FUND</b>						
		Under 1 Year	211,719,212	-	-	211,719,212
		1-5 Years	159,228,127	-	-	159,228,127
		5-10 Years	26,940,484	-	-	26,940,484
		Over 10 Years	19,118,894	-	-	19,118,894
		<b>TOTAL</b>	417,006,717	-	-	417,006,717
<b>DEPARTMENT</b>						
		Under 1 Year	211,719,212	1,106,244	579,815	213,405,271
		1-5 Years	159,228,127	66,620	5,181,802	164,476,549
		5-10 Years	26,940,484	-	17,398,633	44,339,117
		Over 10 Years	19,118,894	-	13,089,270	32,208,164
		<b>TOTAL</b>	417,006,717	1,172,864	36,249,520	454,429,101
<b>CABINET</b>						
		Under 1 Year			213,405,271	213,405,271
		1-5 Years			164,476,549	164,476,549
		5-10 Years			44,339,117	44,339,117
		Over 10 Years			32,208,164	32,208,164
		<b>TOTAL</b>			454,429,101	454,429,101

COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 ENERGY AND ENVIRONMENT CABINET  
 AS OF JUNE 30, 2023

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	ENVIRONMENTAL PROTECTION	
<b>GENERAL FUND</b>						
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year		9,342,730		9,342,730
		1-5 Years		12,588,750		12,588,750
		5-10 Years		6,014,025		6,014,025
		Over 10 Years		970,300		970,300
		<b>TOTAL</b>	-	28,915,805	-	28,915,805
<b>TOTAL GENERAL FUND</b>						
		Under 1 Year	-	9,342,730	-	9,342,730
		1-5 Years	-	12,588,750	-	12,588,750
		5-10 Years	-	6,014,025	-	6,014,025
		Over 10 Years	-	970,300	-	970,300
		<b>TOTAL</b>	-	28,915,805	-	28,915,805
<b>RESTRICTED FUNDS</b>						
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year		900		900
		1-5 Years				-
		5-10 Years		5,433		5,433
		Over 10 Years		1,500		1,500
		<b>TOTAL</b>	-	7,833	-	7,833
<b>TOTAL RESTRICTED FUNDS</b>						
		Under 1 Year	-	900	-	900
		1-5 Years	-		-	-
		5-10 Years	-	5,433	-	5,433
		Over 10 Years	-	1,500	-	1,500
		<b>TOTAL</b>	-	7,833	-	7,833
<b>OTHER SPECIAL REVENUE FUND</b>						
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year	25,000			25,000
		1-5 Years	-			-
		5-10 Years	43,700			43,700
		Over 10 Years	17,478			17,478
		<b>TOTAL</b>	86,178	-	-	86,178
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>						
		Under 1 Year	25,000	-	-	25,000
		1-5 Years	-	-	-	-
		5-10 Years	43,700	-	-	43,700
		Over 10 Years	17,478	-	-	17,478
		<b>TOTAL</b>	86,178	-	-	86,178
<b>ENTERPRISE FUND</b>						
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year				-
		1-5 Years			55,000	55,000
		5-10 Years			18,150	18,150
		Over 10 Years				-
		<b>TOTAL</b>	-	-	73,150	73,150
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>						
		Under 1 Year	-	-	-	-
		1-5 Years	-	-	55,000	55,000
		5-10 Years	-	-	18,150	18,150
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	-	-	73,150	73,150
<b>DEPARTMENT</b>						
		Under 1 Year	25,000	9,343,630	-	9,368,630
		1-5 Years	-	12,588,750	55,000	12,643,750
		5-10 Years	43,700	6,019,458	18,150	6,081,308
		Over 10 Years	17,478	971,800	-	989,278
		<b>TOTAL</b>	86,178	28,923,638	73,150	29,082,966
<b>CABINET</b>						
		Under 1 Year		9,368,630		9,368,630
		1-5 Years		12,643,750		12,643,750
		5-10 Years		6,081,308		6,081,308
		Over 10 Years		989,278		989,278
		<b>TOTAL</b>		29,082,966		29,082,966