



**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

September 23, 2024

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 2024 Collections</b>	<b>Cumulative Amount</b>
Kentucky Community and Technical College Systems	\$374,223.06	\$88,390,974.13
The University of Kentucky	\$2,036,297.88	\$14,043,645.21
University of Kentucky Healthcare	\$0	\$85,608,650.13
Western Kentucky University	\$2,117,680.79	\$12,416,386.06
Eastern Kentucky University	\$2,029,595.70	\$10,320,811.53
Northern Kentucky University	\$1,613,142.10	\$15,371,453.77
Morehead State University	\$22,588.69	\$15,481,201.03
Murray State University	\$1,074,572.14	\$6,104,112.03
Kentucky Higher Education Assistance Authority	\$574,283.66	\$5,745,595.47
Kentucky Labor Cabinet	\$114,305.07	\$1,392,831.85

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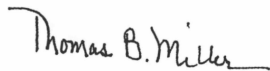
Crime Victims Compensation Board	\$18,258.54	\$212,039.25
Kentucky State University	\$10,788.00	\$251,393.92
Department of Medicaid Services	\$3,243.91	\$1,262,724.21
Kentucky Board of Nursing	\$5,834.19	\$377,198.25
Department of Financial Institutions	\$11,626.43	\$160,878.59
Cabinet for Health and Family Services Office of Legal Services	\$930.63	\$45,952.79
Department of Parks	\$0.00	\$1,390.24
Executive Branch Ethics Commission	\$684.00	\$684.00
Department of Insurance	\$0.00	\$16,791.26
Motor Vehicle Commission	\$0.00	\$1,951.45
<b>Total</b>	<b>\$10,008,054.79</b>	<b>\$257,206,665.17</b>

For Fiscal Year 2024, there was one new agency added to the Enterprise Collection program, the Executive Branch Ethics Commission.

Since inception through June 30, 2024, the total collected through the Enterprise Collections program is \$257,206,665.17. Of the \$257,206,665.17 collected, \$193,748,463.42 in principle has been returned to the referring agencies. Interest in the amount of \$14,956,570.32 has been returned to the General Fund and \$48,501,819.43 in cost of collection fees has been used to fund collection efforts.

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, 2024**

**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)	\$ 71,730	\$ 47,519	\$ 45,572	\$ 168,170	\$ 27,671	\$ 360,662
CABINET OF THE GENERAL GOVERNMENT	(3)	82,365	169,174	60,887	53,164	81,393	446,983
TRANSPORTATION CABINET	(4)	10,026,371	16,089,843	11,655,041	11,445,081	7,853,564	57,069,900
FINANCE AND ADMINISTRATION CABINET	(5)	193,835,338	784,269,580	226,061,399	169,810,195	50,015,749	1,423,992,261
CABINET FOR UNIVERSITIES		460,520	551,064	423,869	420,402	618,126	2,473,981
TOURISM, ARTS AND HERITAGE CABINET		803,944	275,917	725	-	-	1,080,586
EDUCATION AND LABOR CABINET		38,838,749	3,700,024	20,619,578	210,434,134	297,496,897	571,089,382
HEALTH AND FAMILY SERVICES CABINET	(6)	57,870,864	25,229,268	30,088,704	52,954,980	16,432,943	182,576,759
PERSONNEL CABINET		2,143	8,571	8,571	14,285	23,529	57,099
ENERGY AND ENVIRONMENT CABINET	(7)	10,705,200	21,189,764	25,899,159	29,026,577	265,897,825	352,718,525
PUBLIC PROTECTION CABINET		189,299	677,118	1,429,088	1,872,742	1,482,426	5,650,673
<b>TOTAL</b>		<b>\$ 312,886,523</b>	<b>\$ 852,207,842</b>	<b>\$ 316,292,593</b>	<b>\$ 476,199,730</b>	<b>\$ 639,930,123</b>	<b>\$ 2,597,516,811</b>

**TOTAL LIQUIDATED DEBT \$ 2,597,516,811**

**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		\$ 3,709,137	\$ 549,117	\$ -	\$ -	\$ 4,258,254
FINANCE AND ADMINISTRATION CABINET	(8)	261,850,329	307,910,427	48,915,622	61,155,140	679,831,518
TOURISM, ARTS AND HERITAGE CABINET		1,644,967	924,939	-	-	2,569,906
EDUCATION AND LABOR CABINET		17,073,267	10,230	-	-	17,083,497
HEALTH AND FAMILY SERVICES CABINET		208,782,480	156,790,826	41,718,519	27,423,734	434,715,559
ENERGY AND ENVIRONMENT CABINET		7,360,510	12,450,590	7,437,570	1,963,606	29,212,276
PUBLIC PROTECTION CABINET		5,086	566,288	-	-	571,374
<b>TOTAL</b>		<b>\$ 500,425,776</b>	<b>\$ 479,202,417</b>	<b>\$ 98,071,711</b>	<b>\$ 90,542,480</b>	<b>\$ 1,168,242,384</b>

**TOTAL UNLIQUIDATED DEBT \$ 1,168,242,384**

**GRAND TOTAL ALL DEBT \$ 3,765,759,195**

**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 \$33,368 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, \$1,423,992,261 is attributable to the Department of Revenue. This includes \$59,494,999 in bankruptcy.
- (6) The Liquidated Debt listed for the Health and Family Services Cabinet includes \$5,253,887 in bankruptcy.
- (7) The Liquidated Debt listed for the Energy and Environment Cabinet includes \$43,980,773 in bankruptcy.
- (8) Of the Unliquidated Debt listed for the Finance and Administration Cabinet, \$679,831,518 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, 2024**

**ALL IMPROPER PAYMENTS**

CABINET	UNDER 1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
EDUCATION AND LABOR CABINET	\$ 5,251	\$ -	\$ -	\$ -	\$ 5,251
HEALTH AND FAMILY SERVICES CABINET	1,405,729	2,109,433	9,227,016	7,596,770	20,338,948
PERSONNEL CABINET	2,857	14,285	17,142	23,529	57,813
<i>TOTAL</i>	\$ 1,413,837	\$ 2,123,718	\$ 9,244,158	\$ 7,620,299	\$ 20,402,012

**TOTAL IMPROPER PAYMENTS \$ 20,402,012**

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, 2024**

<b>CAB</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>AMOUNT</b>
31	030	Unified Prosecutorial System	222,784
31	040	Attorney General	931,382
31	074	Department of Veterans Affairs	5,240,194
31	082	Kentucky Infrastructure Authority	20,976,316
31	082	Office of Broadband Development	209,747
31	095	Department of Military Affairs	17,543,693
31	112	Department for Local Government	1,334,095
35	615	Department of Aviation	3,066,984
35	625	Department Of Highways	122,643,981
35	630	Department Of Vehicle Regulation	1,123,079
36	635	Cabinet for Economic Development	46,452
36	635	Cabinet for Economic Development - Education Development and Finance Authority	12,798,591
39	080	Ky Housing Corporation	6,509,000
45	415	Council On Postsecondary Education	23,929,296
50	670	Kentucky Department of Parks	111,803
51	106	Department of Workplace Standards	49,568
51	142	Employment Services	1,263,279
51	407	Kentucky Environmental Education Council	35,951
51	507	Education - Office Of The Secretary	1,168,583
51	509	Office of Educational Programs	76,864
51	531	Department For Workforce Investment	16,605,732
51	555	Department For Libraries & Archives	450,009
53	729	Behavioral Health, Developmental & Intellectual Disabilities	27,028,554
53	746	Department For Medicaid Services	1,538,037
53	767	Office for Children With Special Health Care Needs	176,417
54	523	Department Of Juvenile Justice	254,493
		<b>TOTAL DUE FROM FEDERAL AND STATE GOVERNMENTS</b>	<b>\$ 265,334,884</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 CABINET OF THE GENERAL GOVERNMENT  
 AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		BOARD OF EMBALMERS AND FUNERAL HOME DIRECTORS	BOARD OF NURSING	
<b>RESTRICTED FUNDS</b>				
	1-89 Days	11,625	38,750	50,375
	90-179 Days	9,750	19,290	29,040
	180-364 Days	12,000	41,325	53,325
	1-3 Years	17,500	151,674	169,174
	3-5 Years		60,887	60,887
	5-10 Years		53,164	53,164
	Over 10 Years		81,393	81,393
	<b>TOTAL</b>	<b>50,875</b>	<b>446,483</b>	<b>497,358</b>

<b>DEPARTMENT</b>				
	1-89 Days	11,625	38,750	50,375
	90-179 Days	9,750	19,290	29,040
	180-364 Days	12,000	41,325	53,325
	1-3 Years	17,500	151,674	169,174
	3-5 Years	-	60,887	60,887
	5-10 Years	-	53,164	53,164
	Over 10 Years	-	81,393	81,393
	<b>TOTAL</b>	<b>50,875</b>	<b>446,483</b>	<b>497,358</b>

<b>CABINET</b>				
	1-89 Days		50,375	50,375
	90-179 Days		29,040	29,040
	180-364 Days		53,325	53,325
	1-3 Years		169,174	169,174
	3-5 Years		60,887	60,887
	5-10 Years		53,164	53,164
	Over 10 Years		81,393	81,393
	<b>TOTAL</b>		<b>497,358</b>	<b>497,358</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days	11,625	38,750	50,375
	90-179 Days	9,750	19,290	29,040
	180-364 Days	12,000	41,325	53,325
	1-3 Years	17,500	149,674	167,174
	3-5 Years		42,674	42,674
	5-10 Years		53,164	53,164
	Over 10 Years		81,393	81,393
	<b>TOTAL</b>	<b>50,875</b>	<b>426,270</b>	<b>477,145</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>-</b>

<b>AMOUNT IN BANKRUPTCY</b>				
	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			-
	<b>TOTAL</b>	<b>-</b>	<b>7,609</b>	<b>7,609</b>

**COMMONWEALTH OF KENTUCKY  
REPORT OF LIQUIDATED DEBT  
TRANSPORTATION CABINET  
AS OF JUNE 30, 2024**

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	202,903	233,363	238,336	66,856,288	67,530,890
	90-179 Days	497,442	270,723		2,322,336	3,090,501
	180-364 Days	1,356,689	253,624	15,161	4,457,575	6,083,049
	1-3 Years	1,692,339	556,080		13,740,979	15,989,398
	3-5 Years	1,301,185	1,955,168	19,374	8,256,612	11,532,339
	5-10 Years	1,135,648	3,759,325	49,344	6,503,309	11,447,626
	Over 10 Years	183,935	38,095		7,570,826	7,792,856
	<b>TOTAL</b>	<b>6,370,141</b>	<b>7,066,378</b>	<b>322,215</b>	<b>109,707,925</b>	<b>123,466,659</b>
<b>RESTRICTED FUNDS</b>						
	1-89 Days			163,447		163,447
	90-179 Days			391,863		391,863
	180-364 Days			476,119		476,119
	1-3 Years			85,284		85,284
	3-5 Years			142,076		142,076
	5-10 Years			27,425		27,425
	Over 10 Years			11,364		11,364
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,297,578</b>	<b>-</b>	<b>1,297,578</b>
<b>DEPARTMENT</b>						
	1-89 Days	202,903	233,363	401,783	66,856,288	67,694,337
	90-179 Days	497,442	270,723	391,863	2,322,336	3,482,364
	180-364 Days	1,356,689	253,624	491,280	4,457,575	6,559,168
	1-3 Years	1,692,339	556,080	85,284	13,740,979	16,074,682
	3-5 Years	1,301,185	1,955,168	161,450	8,256,612	11,674,415
	5-10 Years	1,135,648	3,759,325	76,769	6,503,309	11,475,051
	Over 10 Years	183,935	38,095	11,364	7,570,826	7,804,220
	<b>TOTAL</b>	<b>6,370,141</b>	<b>7,066,378</b>	<b>1,619,793</b>	<b>109,707,925</b>	<b>124,764,237</b>
<b>CABINET</b>						
	1-89 Days				67,694,337	67,694,337
	90-179 Days				3,482,364	3,482,364
	180-364 Days				6,559,168	6,559,168
	1-3 Years				16,074,682	16,074,682
	3-5 Years				11,674,415	11,674,415
	5-10 Years				11,475,051	11,475,051
	Over 10 Years				7,804,220	7,804,220
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124,764,237</b>	<b>124,764,237</b>
<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>						
	1-89 Days	312	14,379			14,691
	90-179 Days	26,516	83,013			109,529
	180-364 Days	48,267	33,873			82,140
	1-3 Years	480,718	318,298			799,016
	3-5 Years	520,368	1,259,613			1,779,981
	5-10 Years	414,870	1,001,284			1,416,154
	Over 10 Years	139,945	100,897			240,842
	<b>TOTAL</b>	<b>1,630,996</b>	<b>2,811,357</b>	<b>-</b>	<b>-</b>	<b>4,442,353</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>-</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					-
	5-10 Years					-
	Over 10 Years					-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</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					-
	5-10 Years		372,073			372,073
	Over 10 Years					-
	<b>TOTAL</b>	<b>-</b>	<b>372,073</b>	<b>-</b>	<b>-</b>	<b>372,073</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 ECONOMIC DEVELOPMENT CABINET  
 AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		ECONOMIC DEVELOPMENT FINANCE AUTHORITY	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	7,775	7,775
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	<b>TOTAL</b>	<b>7,775</b>	<b>7,775</b>
<b>DEPARTMENT</b>			
	1-89 Days	7,775	7,775
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	<b>TOTAL</b>	<b>7,775</b>	<b>7,775</b>
<b>CABINET</b>			
	1-89 Days	7,775	7,775
	90-179 Days	-	-
	180-364 Days	-	-
	1-3 Years	-	-
	3-5 Years	-	-
	5-10 Years	-	-
	Over 10 Years	-	-
	<b>TOTAL</b>	<b>7,775</b>	<b>7,775</b>



COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 FINANCE AND ADMINISTRATION CABINET  
 AS OF JUNE 30, 2024

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		COMMONWEALTH OFFICE OF TECHNOLOGY	REVENUE	
<b>GENERAL FUND</b>				
1-89 Days			21,191,429	21,191,429
90-179 Days			86,818,176	86,818,176
180-364 Days			96,185,871	96,185,871
1-3 Years			761,691,620	761,691,620
3-5 Years			202,624,932	202,624,932
5-10 Years			159,183,131	159,183,131
Over 10 Years			49,753,393	49,753,393
<b>TOTAL</b>		-	<b>1,377,448,552</b>	<b>1,377,448,552</b>
<b>TRANSPORTATION FUND</b>				
1-89 Days			13,446	13,446
90-179 Days			1,501,740	1,501,740
180-364 Days			8,458	8,458
1-3 Years			181,183	181,183
3-5 Years			483,259	483,259
5-10 Years			251,389	251,389
Over 10 Years			45,053	45,053
<b>TOTAL</b>		-	<b>2,484,528</b>	<b>2,484,528</b>
<b>RESTRICTED FUNDS</b>				
1-89 Days			2,575,251	2,575,251
90-179 Days			5,501,092	5,501,092
180-364 Days			3,820,001	3,820,001
1-3 Years			22,396,777	22,396,777
3-5 Years			22,953,208	22,953,208
5-10 Years			10,375,675	10,375,675
Over 10 Years			217,303	217,303
<b>TOTAL</b>		-	<b>67,839,307</b>	<b>67,839,307</b>
<b>OTHER SPECIAL REVENUE FUNDS</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>OTHER SPECIAL REVENUE FUNDS</b>				
1-89 Days		207	-	207
90-179 Days		-	-	-
180-364 Days		79	-	79
1-3 Years		-	-	-
3-5 Years		-	-	-
5-10 Years		-	-	-
Over 10 Years		-	-	-
<b>TOTAL</b>		<b>286</b>	<b>-</b>	<b>286</b>
<b>INTERNAL SERVICE FUNDS</b>				
1-89 Days		11,091	-	11,091
90-179 Days		65	-	65
180-364 Days		3,405	-	3,405
1-3 Years		-	-	-
3-5 Years		-	-	-
5-10 Years		-	-	-
Over 10 Years		-	-	-
<b>TOTAL</b>		<b>14,561</b>	<b>-</b>	<b>14,561</b>
<b>DEPARTMENT</b>				
1-89 Days		11,091	23,780,126	23,791,217
90-179 Days		65	93,821,008	93,821,073
180-364 Days		3,405	100,014,330	100,017,735
1-3 Years		-	784,269,580	784,269,580
3-5 Years		-	226,061,399	226,061,399
5-10 Years		-	169,810,195	169,810,195
Over 10 Years		-	50,015,749	50,015,749
<b>TOTAL</b>		<b>14,561</b>	<b>1,447,772,387</b>	<b>1,447,786,948</b>
<b>CABINET</b>				
1-89 Days			23,791,217	23,791,217
90-179 Days			93,821,073	93,821,073
180-364 Days			100,017,735	100,017,735
1-3 Years			784,269,580	784,269,580
3-5 Years			226,061,399	226,061,399
5-10 Years			169,810,195	169,810,195
Over 10 Years			50,015,749	50,015,749
<b>TOTAL</b>			<b>1,447,786,948</b>	<b>1,447,786,948</b>
<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
1-89 Days			-	-
90-179 Days			-	-
180-364 Days			-	-
1-3 Years			110,680,100	110,680,100
3-5 Years			-	-
5-10 Years			-	-
Over 10 Years			-	-
<b>TOTAL</b>		-	<b>110,680,100</b>	<b>110,680,100</b>
<b>AMOUNT IN BANKRUPTCY</b>				
1-89 Days			91,880	91,880
90-179 Days			6,192,924	6,192,924
180-364 Days			1,073,940	1,073,940
1-3 Years			16,943,295	16,943,295
3-5 Years			24,100,704	24,100,704
5-10 Years			9,625,108	9,625,108
Over 10 Years			1,559,029	1,559,029
<b>TOTAL</b>		-	<b>59,586,880</b>	<b>59,586,880</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 CABINET FOR UNIVERSITIES  
 AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		HIGHER EDUCATION ASSISTANCE AUTHORITY	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	2,675,802	2,675,802
	90-179 Days	129,505	129,505
	180-364 Days	331,015	331,015
	1-3 Years	551,064	551,064
	3-5 Years	423,869	423,869
	5-10 Years	420,402	420,402
	Over 10 Years	618,126	618,126
	<b>TOTAL</b>	<b>5,149,783</b>	<b>5,149,783</b>
<b>DEPARTMENT</b>			
	1-89 Days	2,675,802	2,675,802
	90-179 Days	129,505	129,505
	180-364 Days	331,015	331,015
	1-3 Years	551,064	551,064
	3-5 Years	423,869	423,869
	5-10 Years	420,402	420,402
	Over 10 Years	618,126	618,126
	<b>TOTAL</b>	<b>5,149,783</b>	<b>5,149,783</b>
<b>CABINET</b>			
	1-89 Days	2,675,802	2,675,802
	90-179 Days	129,505	129,505
	180-364 Days	331,015	331,015
	1-3 Years	551,064	551,064
	3-5 Years	423,869	423,869
	5-10 Years	420,402	420,402
	Over 10 Years	618,126	618,126
	<b>TOTAL</b>	<b>5,149,783</b>	<b>5,149,783</b>
<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>			
	1-89 Days	2,675,802	2,675,802
	90-179 Days	129,505	129,505
	180-364 Days	331,015	331,015
	1-3 Years	551,064	551,064
	3-5 Years	423,869	423,869
	5-10 Years	420,402	420,402
	Over 10 Years	618,126	618,126
	<b>TOTAL</b>	<b>5,149,783</b>	<b>5,149,783</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF LIQUIDATED DEBT  
 TOURISM, ARTS AND HERITAGE CABINET  
 AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		STATE FAIR BOARD	STATE PARKS	
<b>ENTERPRISE FUNDS</b>				
	1-89 Days	2,852,506	273,308	3,125,814
	90-179 Days	134,434	93,789	228,223
	180-364 Days	575,721		575,721
	1-3 Years	275,917		275,917
	3-5 Years	725		725
	5-10 Years			-
	Over 10 Years			-
	<b>TOTAL</b>	<b>3,839,303</b>	<b>367,097</b>	<b>4,206,400</b>

<b>DEPARTMENT</b>				
	1-89 Days	2,852,506	273,308	3,125,814
	90-179 Days	134,434	93,789	228,223
	180-364 Days	575,721	-	575,721
	1-3 Years	275,917	-	275,917
	3-5 Years	725	-	725
	5-10 Years	-	-	-
	Over 10 Years	-	-	-
	<b>TOTAL</b>	<b>3,839,303</b>	<b>367,097</b>	<b>4,206,400</b>

<b>CABINET</b>				
	1-89 Days		3,125,814	3,125,814
	90-179 Days		228,223	228,223
	180-364 Days		575,721	575,721
	1-3 Years		275,917	275,917
	3-5 Years		725	725
	5-10 Years		-	-
	Over 10 Years		-	-
	<b>TOTAL</b>		<b>4,206,400</b>	<b>4,206,400</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years			-
	3-5 Years	725		725
	5-10 Years			-
	Over 10 Years			-
	<b>TOTAL</b>	<b>725</b>	<b>-</b>	<b>725</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**EDUCATION AND WORKFORCE DEVELOPMENT CABINET**  
**AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
		WORKERS' CLAIMS	UNEMPLOYMENT INSURANCE	KENTUCKY EDUCATIONAL TELEVISION	
<b>RESTRICTED FUNDS</b>					
	1-89 Days			59,650	59,650
	90-179 Days				-
	180-364 Days			1,745	1,745
	1-3 Years			665	665
	3-5 Years				-
	5-10 Years				-
	Over 10 Years				-
	<b>TOTAL</b>	-	-	62,060	62,060
<b>ENTERPRISE FUNDS</b>					
	1-89 Days	29,480	2,515,111		2,544,591
	90-179 Days	11,054	3,520,528		3,531,582
	180-364 Days	6,470	35,298,952		35,305,422
	1-3 Years	7,141	3,692,218		3,699,359
	3-5 Years	3,089	20,616,489		20,619,578
	5-10 Years	4,654	210,429,480		210,434,134
	Over 10 Years	14,483	297,482,414		297,496,897
	<b>TOTAL</b>	76,371	573,555,192	-	573,631,563
<b>DEPARTMENT</b>					
	1-89 Days	29,480	2,515,111	59,650	2,604,241
	90-179 Days	11,054	3,520,528	-	3,531,582
	180-364 Days	6,470	35,298,952	1,745	35,307,167
	1-3 Years	7,141	3,692,218	665	3,700,024
	3-5 Years	3,089	20,616,489	-	20,619,578
	5-10 Years	4,654	210,429,480	-	210,434,134
	Over 10 Years	14,483	297,482,414	-	297,496,897
	<b>TOTAL</b>	76,371	573,555,192	62,060	573,693,623
<b>CABINET</b>					
	1-89 Days			2,604,241	2,604,241
	90-179 Days			3,531,582	3,531,582
	180-364 Days			35,307,167	35,307,167
	1-3 Years			3,700,024	3,700,024
	3-5 Years			20,619,578	20,619,578
	5-10 Years			210,434,134	210,434,134
	Over 10 Years			297,496,897	297,496,897
	<b>TOTAL</b>			573,693,623	573,693,623

**COMMONWEALTH OF KENTUCKY  
REPORT OF LIQUIDATED DEBT  
HEALTH AND FAMILY SERVICES CABINET  
AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
		BHDID	MEDICAID SERVICES	MEDICAID BENEFITS	
<b>RESTRICTED FUNDS</b>					
	1-89 Days	30,881,610		374,093,981	404,975,591
	90-179 Days	6,712,590		17,697,940	24,410,530
	180-364 Days	11,694,709		20,471,192	32,165,901
	1-3 Years	615,511		23,609,519	24,225,030
	3-5 Years			30,033,579	30,033,579
	5-10 Years			47,108,091	47,108,091
	Over 10 Years				-
	<b>TOTAL</b>	<b>49,904,420</b>	<b>-</b>	<b>513,014,302</b>	<b>562,918,722</b>

<b>OTHER SPECIAL REVENUE FUNDS</b>					
	1-89 Days		630,332		630,332
	90-179 Days		554,530		554,530
	180-364 Days		739,903		739,903
	1-3 Years		1,004,238		1,004,238
	3-5 Years		55,125		55,125
	5-10 Years		5,846,889		5,846,889
	Over 10 Years		16,432,943		16,432,943
	<b>TOTAL</b>	<b>-</b>	<b>25,263,960</b>	<b>-</b>	<b>25,263,960</b>

<b>DEPARTMENT</b>					
	1-89 Days	30,881,610	630,332	374,093,981	405,605,923
	90-179 Days	6,712,590	554,530	17,697,940	24,965,060
	180-364 Days	11,694,709	739,903	20,471,192	32,905,804
	1-3 Years	615,511	1,004,238	23,609,519	25,229,268
	3-5 Years	-	55,125	30,033,579	30,088,704
	5-10 Years	-	5,846,889	47,108,091	52,954,980
	Over 10 Years	-	16,432,943	-	16,432,943
	<b>TOTAL</b>	<b>49,904,420</b>	<b>25,263,960</b>	<b>513,014,302</b>	<b>588,182,682</b>

<b>CABINET</b>					
	1-89 Days			405,605,923	405,605,923
	90-179 Days			24,965,060	24,965,060
	180-364 Days			32,905,804	32,905,804
	1-3 Years			25,229,268	25,229,268
	3-5 Years			30,088,704	30,088,704
	5-10 Years			52,954,980	52,954,980
	Over 10 Years			16,432,943	16,432,943
	<b>TOTAL</b>			<b>588,182,682</b>	<b>588,182,682</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years				-
	3-5 Years				-
	5-10 Years		450,909		450,909
	Over 10 Years		889,078		889,078
	<b>TOTAL</b>	<b>-</b>	<b>1,339,987</b>	<b>-</b>	<b>1,339,987</b>

<b>AMOUNT IN BANKRUPTCY</b>					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years				-
	3-5 Years				-
	5-10 Years		1,220,290		1,220,290
	Over 10 Years		4,033,597		4,033,597
	<b>TOTAL</b>	<b>-</b>	<b>5,253,887</b>	<b>-</b>	<b>5,253,887</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**PERSONNEL CABINET**  
**AS OF JUNE 30, 2024**

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	8,571	8,571
	3-5 Years	8,571	8,571
	5-10 Years	14,285	14,285
	Over 10 Years	23,529	23,529
	<b>TOTAL</b>	<b>57,813</b>	<b>57,813</b>
<b>DEPARTMENT</b>			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,571	8,571
	3-5 Years	8,571	8,571
	5-10 Years	14,285	14,285
	Over 10 Years	23,529	23,529
	<b>TOTAL</b>	<b>57,813</b>	<b>57,813</b>
<b>CABINET</b>			
	1-89 Days	714	714
	90-179 Days	714	714
	180-364 Days	1,429	1,429
	1-3 Years	8,571	8,571
	3-5 Years	8,571	8,571
	5-10 Years	14,285	14,285
	Over 10 Years	23,529	23,529
	<b>TOTAL</b>	<b>57,813</b>	<b>57,813</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**ENERGY AND ENVIRONMENT CABINET**  
**AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	
<b>GENERAL FUND</b>				
	1-89 Days		5,505,290	5,505,290
	90-179 Days		4,744,190	4,744,190
	180-364 Days		5,123,630	5,123,630
	1-3 Years		18,345,819	18,345,819
	3-5 Years		23,998,896	23,998,896
	5-10 Years		26,169,643	26,169,643
	Over 10 Years		246,833,141	246,833,141
	<b>TOTAL</b>	-	330,720,609	330,720,609
<b>RESTRICTED FUNDS</b>				
	1-89 Days		7,400	7,400
	90-179 Days		1,500	1,500
	180-364 Days		5,600	5,600
	1-3 Years		50,745	50,745
	3-5 Years		26,775	26,775
	5-10 Years		75,852	75,852
	Over 10 Years		428,713	428,713
	<b>TOTAL</b>	-	596,585	596,585
<b>OTHER SPECIAL REVENUE FUNDS</b>				
	1-89 Days	182,857		182,857
	90-179 Days	603,903		603,903
	180-364 Days	226,377		226,377
	1-3 Years	2,793,200		2,793,200
	3-5 Years	1,873,488		1,873,488
	5-10 Years	2,781,082		2,781,082
	Over 10 Years	18,635,971		18,635,971
	<b>TOTAL</b>	27,096,878	-	27,096,878
<b>DEPARTMENT</b>				
	1-89 Days	182,857	5,512,690	5,695,547
	90-179 Days	603,903	4,745,690	5,349,593
	180-364 Days	226,377	5,129,230	5,355,607
	1-3 Years	2,793,200	18,396,564	21,189,764
	3-5 Years	1,873,488	24,025,671	25,899,159
	5-10 Years	2,781,082	26,245,495	29,026,577
	Over 10 Years	18,635,971	247,261,854	265,897,825
	<b>TOTAL</b>	27,096,878	331,317,194	358,414,072
<b>CABINET</b>				
	1-89 Days		5,695,547	5,695,547
	90-179 Days		5,349,593	5,349,593
	180-364 Days		5,355,607	5,355,607
	1-3 Years		21,189,764	21,189,764
	3-5 Years		25,899,159	25,899,159
	5-10 Years		29,026,577	29,026,577
	Over 10 Years		265,897,825	265,897,825
	<b>TOTAL</b>		358,414,072	358,414,072
<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days	182,857	4,407,860	4,590,717
	90-179 Days	66,903	69,200	136,103
	180-364 Days	30,977	157,160	188,137
	1-3 Years	129,200	298,890	428,090
	3-5 Years	82,700	383,338	466,038
	5-10 Years	1,750	2,475	4,225
	Over 10 Years		6,907	6,907
	<b>TOTAL</b>	494,387	5,325,830	5,820,217
<b>AMOUNT IN BANKRUPTCY</b>				
	1-89 Days		54,300	54,300
	90-179 Days		29,800	29,800
	180-364 Days		27,900	27,900
	1-3 Years		48,400	48,400
	3-5 Years		-	-
	5-10 Years		5,632,389	5,632,389
	Over 10 Years		38,242,284	38,242,284
	<b>TOTAL</b>	-	44,035,073	44,035,073

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF LIQUIDATED DEBT**  
**PUBLIC PROTECTION CABINET**  
**AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		OFFICE OF CLAIMS AND APPEALS	FINANCIAL INSTITUTIONS	
<b>RESTRICTED FUNDS</b>				
	1-89 Days	26,598	4,000	30,598
	90-179 Days	90,429		90,429
	180-364 Days	98,870		98,870
	1-3 Years	605,868	71,250	677,118
	3-5 Years	679,588	749,500	1,429,088
	5-10 Years	1,379,842	492,900	1,872,742
	Over 10 Years	1,482,426		1,482,426
	<b>TOTAL</b>	<b>4,363,621</b>	<b>1,317,650</b>	<b>5,681,271</b>

<b>DEPARTMENT</b>				
	1-89 Days	26,598	4,000	30,598
	90-179 Days	90,429	-	90,429
	180-364 Days	98,870	-	98,870
	1-3 Years	605,868	71,250	677,118
	3-5 Years	679,588	749,500	1,429,088
	5-10 Years	1,379,842	492,900	1,872,742
	Over 10 Years	1,482,426	-	1,482,426
	<b>TOTAL</b>	<b>4,363,621</b>	<b>1,317,650</b>	<b>5,681,271</b>

<b>CABINET</b>				
	1-89 Days		30,598	30,598
	90-179 Days		90,429	90,429
	180-364 Days		98,870	98,870
	1-3 Years		677,118	677,118
	3-5 Years		1,429,088	1,429,088
	5-10 Years		1,872,742	1,872,742
	Over 10 Years		1,482,426	1,482,426
	<b>TOTAL</b>		<b>5,681,271</b>	<b>5,681,271</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years		1,250	1,250
	3-5 Years		1,500	1,500
	5-10 Years		97,900	97,900
	Over 10 Years			-
	<b>TOTAL</b>	<b>-</b>	<b>100,650</b>	<b>100,650</b>



**COMMONWEALTH OF KENTUCKY  
REPORT OF LIQUIDATED DEBT  
KENTUCKY LOTTERY CORPORATION  
AS OF JUNE 30, 2024**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		KENTUCKY LOTTERY CORPORATION	
<b>RESTRICTED FUNDS</b>			
	1-89 Days	72,960,251	72,960,251
	90-179 Days	17,576	17,576
	180-364 Days	54,154	54,154
	1-3 Years	47,519	47,519
	3-5 Years	45,572	45,572
	5-10 Years	168,170	168,170
	Over 10 Years	27,671	27,671
	<b>TOTAL</b>	<b>73,320,913</b>	<b>73,320,913</b>

<b>DEPARTMENT</b>			
	1-89 Days	72,960,251	72,960,251
	90-179 Days	17,576	17,576
	180-364 Days	54,154	54,154
	1-3 Years	47,519	47,519
	3-5 Years	45,572	45,572
	5-10 Years	168,170	168,170
	Over 10 Years	27,671	27,671
	<b>TOTAL</b>	<b>73,320,913</b>	<b>73,320,913</b>

<b>CABINET</b>			
	1-89 Days	72,960,251	72,960,251
	90-179 Days	17,576	17,576
	180-364 Days	54,154	54,154
	1-3 Years	47,519	47,519
	3-5 Years	45,572	45,572
	5-10 Years	168,170	168,170
	Over 10 Years	27,671	27,671
	<b>TOTAL</b>	<b>73,320,913</b>	<b>73,320,913</b>

<b>AMOUNT UNDER A PAYMENT AGREEMENT</b>			
	1-89 Days	72,960,251	72,960,251
	90-179 Days	8,307	8,307
	180-364 Days	54,154	54,154
	1-3 Years	10,175	10,175
	3-5 Years	40,396	40,396
	5-10 Years	154,276	154,276
	Over 10 Years	21,245	21,245
	<b>TOTAL</b>	<b>73,248,804</b>	<b>73,248,804</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	26,942	26,942
	Over 10 Years	6,426	6,426
	<b>TOTAL</b>	<b>33,368</b>	<b>33,368</b>

<b>AMOUNT IN BANKRUPTCY</b>			
	1-89 Days		-
	90-179 Days		-
	180-364 Days		-
	1-3 Years		-
	3-5 Years	26,942	26,942
	5-10 Years	6,426	6,426
	Over 10 Years		-
	<b>TOTAL</b>	<b>33,368</b>	<b>33,368</b>

COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 CABINET OF THE GENERAL GOVERNMENT  
 AS OF JUNE 30, 2024

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			AUDITOR OF PUBLIC ACCOUNTS	VETERANS AFFAIRS	KENTUCKY RIVER AUTHORITY	
<b>RESTRICTED FUNDS</b>						
<b>CHARGES FOR SERVICES</b>						
		Under 1 Year	1,096,477		1,929,510	3,025,987
		1-5 Years	348,055			348,055
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	<b>1,444,532</b>	<b>-</b>	<b>1,929,510</b>	<b>3,374,042</b>
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year				-
		1-5 Years				-
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER REVENUES</b>						
		Under 1 Year		683,150		683,150
		1-5 Years		201,062		201,062
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	<b>-</b>	<b>884,212</b>	<b>-</b>	<b>884,212</b>
<b>TOTAL RESTRICTED FUNDS</b>						
		Under 1 Year	1,096,477	683,150	1,929,510	3,709,137
		1-5 Years	348,055	201,062	-	549,117
		5-10 Years	-	-	-	-
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	<b>1,444,532</b>	<b>884,212</b>	<b>1,929,510</b>	<b>4,258,254</b>
<b>DEPARTMENT</b>						
		Under 1 Year	1,096,477	683,150	1,929,510	3,709,137
		1-5 Years	348,055	201,062	-	549,117
		5-10 Years	-	-	-	-
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	<b>1,444,532</b>	<b>884,212</b>	<b>1,929,510</b>	<b>4,258,254</b>
<b>CABINET</b>						
		Under 1 Year				3,709,137
		1-5 Years				549,117
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>				<b>4,258,254</b>

**COMMONWEALTH OF KENTUCKY**  
**REPORT OF UNLIQUIDATED DEBT**  
**FINANCE AND ADMINISTRATION CABINET**  
**AS OF JUNE 30, 2024**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			REVENUE	
<b>GENERAL FUND</b>				
<b>TAXES</b>				
		Under 1 Year	257,333,440	257,333,440
		1-5 Years	300,440,117	300,440,117
		5-10 Years	23,621,156	23,621,156
		Over 10 Years	22,266,586	22,266,586
		<b>TOTAL</b>	<b>603,661,299</b>	<b>603,661,299</b>
<b>TOTAL GENERAL FUND</b>				
		Under 1 Year	257,333,440	257,333,440
		1-5 Years	300,440,117	300,440,117
		5-10 Years	23,621,156	23,621,156
		Over 10 Years	22,266,586	22,266,586
		<b>TOTAL</b>	<b>603,661,299</b>	<b>603,661,299</b>
<b>TRANSPORTATION FUND</b>				
<b>TAXES</b>				
		Under 1 Year	646,016	646,016
		1-5 Years	270,607	270,607
		5-10 Years	3,152,724	3,152,724
		Over 10 Years	1,816	1,816
		<b>TOTAL</b>	<b>4,071,163</b>	<b>4,071,163</b>
<b>TOTAL TRANSPORTATION FUND</b>				
		Under 1 Year	646,016	646,016
		1-5 Years	270,607	270,607
		5-10 Years	3,152,724	3,152,724
		Over 10 Years	1,816	1,816
		<b>TOTAL</b>	<b>4,071,163</b>	<b>4,071,163</b>
<b>RESTRICTED FUNDS</b>				
<b>TAXES</b>				
		Under 1 Year	3,870,873	3,870,873
		1-5 Years	7,199,703	7,199,703
		5-10 Years	22,141,742	22,141,742
		Over 10 Years	38,886,738	38,886,738
		<b>TOTAL</b>	<b>72,099,056</b>	<b>72,099,056</b>
<b>TOTAL RESTRICTED FUNDS</b>				
		Under 1 Year	3,870,873	3,870,873
		1-5 Years	7,199,703	7,199,703
		5-10 Years	22,141,742	22,141,742
		Over 10 Years	38,886,738	38,886,738
		<b>TOTAL</b>	<b>72,099,056</b>	<b>72,099,056</b>
<b>DEPARTMENT</b>				
		Under 1 Year	261,850,329	261,850,329
		1-5 Years	307,910,427	307,910,427
		5-10 Years	48,915,622	48,915,622
		Over 10 Years	61,155,140	61,155,140
		<b>TOTAL</b>	<b>679,831,518</b>	<b>679,831,518</b>
<b>CABINET</b>				
		Under 1 Year	261,850,329	261,850,329
		1-5 Years	307,910,427	307,910,427
		5-10 Years	48,915,622	48,915,622
		Over 10 Years	61,155,140	61,155,140
		<b>TOTAL</b>	<b>679,831,518</b>	<b>679,831,518</b>

COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 TOURISM, ARTS AND HERITAGE CABINET  
 AS OF JUNE 30, 2024

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			CENTER FOR THE ARTS	FISH & WILDLIFE RESOURCES	HORSE PARK	
<b>RESTRICTED FUNDS</b>						
<b>CHARGES FOR SERVICES</b>						
		Under 1 Year	254,373			254,373
		1-5 Years				-
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	254,373	-	-	254,373
<b>OTHER REVENUES</b>						
		Under 1 Year				-
		1-5 Years		924,381		924,381
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	-	924,381	-	924,381
<b>TOTAL RESTRICTED FUNDS</b>						
		Under 1 Year	254,373	-	-	254,373
		1-5 Years	-	924,381	-	924,381
		5-10 Years	-	-	-	-
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	254,373	924,381	-	1,178,754
<b>ENTERPRISE FUNDS</b>						
<b>OTHER REVENUES</b>						
		Under 1 Year			1,390,594	1,390,594
		1-5 Years			558	558
		5-10 Years				-
		Over 10 Years				-
		<b>TOTAL</b>	-	-	1,391,152	1,391,152
<b>TOTAL ENTERPRISE FUNDS</b>						
		Under 1 Year	-	-	1,390,594	1,390,594
		1-5 Years	-	-	558	558
		5-10 Years	-	-	-	-
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	-	-	1,391,152	1,391,152
<b>DEPARTMENT</b>						
		Under 1 Year	254,373	-	1,390,594	1,644,967
		1-5 Years	-	924,381	558	924,939
		5-10 Years	-	-	-	-
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	254,373	924,381	1,391,152	2,569,906
<b>CABINET</b>						
		Under 1 Year			1,644,967	1,644,967
		1-5 Years			924,939	924,939
		5-10 Years			-	-
		Over 10 Years			-	-
		<b>TOTAL</b>			2,569,906	2,569,906

**COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 EDUCATION AND LABOR CABINET  
 AS OF JUNE 30, 2024**

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		81,402	81,402
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	-	81,402	81,402
<b>OTHER REVENUES</b>					
		Under 1 Year	47,004	16,944,861	16,991,865
		1-5 Years	10,230		10,230
		5-10 Years			-
		Over 10 Years			-
		<b>TOTAL</b>	57,234	16,944,861	17,002,095
<b>TOTAL ENTERPRISE FUNDS</b>					
		Under 1 Year	47,004	17,026,263	17,073,267
		1-5 Years	10,230	-	10,230
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	57,234	17,026,263	17,083,497
<b>DEPARTMENT</b>					
		Under 1 Year	47,004	17,026,263	47,004
		1-5 Years	10,230	-	10,230
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		<b>TOTAL</b>	57,234	17,026,263	57,234
<b>CABINET</b>					
		Under 1 Year		17,073,267	17,073,267
		1-5 Years		10,230	10,230
		5-10 Years		-	-
		Over 10 Years		-	-
		<b>TOTAL</b>		17,083,497	17,083,497

**COMMONWEALTH OF KENTUCKY  
REPORT OF UNLIQUIDATED DEBT  
HEALTH AND FAMILY SERVICES CABINET  
AS OF JUNE 30, 2024**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT			TOTAL
			INCOME SUPPORT	PUBLIC HEALTH	MEDICAID SERVICES	
<b>RESTRICTED FUNDS</b>						
<b>LICENSES, FEES &amp; PERMITS</b>						
		Under 1 Year		697,584		697,584
		1-5 Years		66,381		66,381
		5-10 Years		11,546		11,546
		Over 10 Years				-
		<b>TOTAL</b>	-	775,511	-	775,511
<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	-	697,584	-	697,584
		1-5 Years	-	66,381	-	66,381
		5-10 Years	-	11,546	-	11,546
		Over 10 Years	-	-	-	-
		<b>TOTAL</b>	-	775,511	-	775,511
<b>OTHER SPECIAL REVENUE FUND</b>						
<b>OTHER REVENUES</b>						
		Under 1 Year			3,648,521	3,648,521
		1-5 Years			3,958,646	3,958,646
		5-10 Years			16,874,635	16,874,635
		Over 10 Years			8,830,205	8,830,205
		<b>TOTAL</b>	-	-	33,312,007	33,312,007
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>						
		Under 1 Year	-	-	3,648,521	3,648,521
		1-5 Years	-	-	3,958,646	3,958,646
		5-10 Years	-	-	16,874,635	16,874,635
		Over 10 Years	-	-	8,830,205	8,830,205
		<b>TOTAL</b>	-	-	33,312,007	33,312,007
<b>SPECIAL DEPOSIT TRUST FUND</b>						
<b>CHARGES FOR SERVICES</b>						
		Under 1 Year	204,436,375			204,436,375
		1-5 Years	152,765,799			152,765,799
		5-10 Years	24,832,338			24,832,338
		Over 10 Years	18,593,529			18,593,529
		<b>TOTAL</b>	400,628,041	-	-	400,628,041
<b>TOTAL SPECIAL DEPOSIT TRUST FUND</b>						
		Under 1 Year	204,436,375	-	-	204,436,375
		1-5 Years	152,765,799	-	-	152,765,799
		5-10 Years	24,832,338	-	-	24,832,338
		Over 10 Years	18,593,529	-	-	18,593,529
		<b>TOTAL</b>	400,628,041	-	-	400,628,041
<b>DEPARTMENT</b>						
		Under 1 Year	204,436,375	697,584	3,648,521	208,782,480
		1-5 Years	152,765,799	66,381	3,958,646	156,790,826
		5-10 Years	24,832,338	11,546	16,874,635	41,718,519
		Over 10 Years	18,593,529	-	8,830,205	27,423,734
		<b>TOTAL</b>	400,628,041	775,511	33,312,007	434,715,559
<b>CABINET</b>						
		Under 1 Year			208,782,480	208,782,480
		1-5 Years			156,790,826	156,790,826
		5-10 Years			41,718,519	41,718,519
		Over 10 Years			27,423,734	27,423,734
		<b>TOTAL</b>			434,715,559	434,715,559

COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 ENERGY AND ENVIRONMENT CABINET  
 AS OF JUNE 30, 2024

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		7,348,010		7,348,010
		1-5 Years		12,377,590		12,377,590
		5-10 Years		7,375,715		7,375,715
		Over 10 Years		1,941,700		1,941,700
		<b>TOTAL</b>	-	<b>29,043,015</b>	-	<b>29,043,015</b>
<b>TOTAL GENERAL FUND</b>						
		Under 1 Year	-	7,348,010	-	7,348,010
		1-5 Years	-	12,377,590	-	12,377,590
		5-10 Years	-	7,375,715	-	7,375,715
		Over 10 Years	-	1,941,700	-	1,941,700
		<b>TOTAL</b>	-	<b>29,043,015</b>	-	<b>29,043,015</b>
<b>RESTRICTED FUNDS</b>						
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year				-
		1-5 Years				-
		5-10 Years		5		5
		Over 10 Years		4,428		4,428
		<b>TOTAL</b>	-	<b>4,433</b>	-	<b>4,433</b>
<b>TOTAL RESTRICTED FUNDS</b>						
		Under 1 Year	-	-	-	-
		1-5 Years	-	-	-	-
		5-10 Years	-	5	-	5
		Over 10 Years	-	4,428	-	4,428
		<b>TOTAL</b>	-	<b>4,433</b>	-	<b>4,433</b>
<b>OTHER SPECIAL REVENUE FUND</b>						
<b>FINES &amp; FORFEITURES</b>						
		Under 1 Year	12,500			12,500
		1-5 Years	18,000			18,000
		5-10 Years	43,700			43,700
		Over 10 Years	17,478			17,478
		<b>TOTAL</b>	<b>91,678</b>	-	-	<b>91,678</b>
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>						
		Under 1 Year	12,500	-	-	12,500
		1-5 Years	18,000	-	-	18,000
		5-10 Years	43,700	-	-	43,700
		Over 10 Years	17,478	-	-	17,478
		<b>TOTAL</b>	<b>91,678</b>	-	-	<b>91,678</b>
<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>	-	-	<b>73,150</b>	<b>73,150</b>
<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>	-	-	<b>73,150</b>	<b>73,150</b>
<b>DEPARTMENT</b>						
		Under 1 Year	12,500	7,348,010	-	7,360,510
		1-5 Years	18,000	12,377,590	55,000	12,450,590
		5-10 Years	43,700	7,375,720	18,150	7,437,570
		Over 10 Years	17,478	1,946,128	-	1,963,606
		<b>TOTAL</b>	<b>91,678</b>	<b>29,047,448</b>	<b>73,150</b>	<b>29,212,276</b>
<b>CABINET</b>						
		Under 1 Year			7,360,510	7,360,510
		1-5 Years			12,450,590	12,450,590
		5-10 Years			7,437,570	7,437,570
		Over 10 Years			1,963,606	1,963,606
		<b>TOTAL</b>			<b>29,212,276</b>	<b>29,212,276</b>

**COMMONWEALTH OF KENTUCKY  
 REPORT OF UNLIQUIDATED DEBT  
 PUBLIC PROTECTION CABINET  
 AS OF JUNE 30, 2024**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			FINANCIAL INSTITUTIONS	
<b>RESTRICTED FUNDS</b>				
<b>LICENSES, FEES &amp; PERMITS</b>				
		Under 1 Year	5,086	5,086
		1-5 Years	250	250
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>5,336</b>	<b>5,336</b>
<b>FINES &amp; FORFEITURES</b>				
		Under 1 Year	-	-
		1-5 Years	566,038	566,038
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>566,038</b>	<b>566,038</b>
<b>TOTAL RESTRICTED FUNDS</b>				
		Under 1 Year	5,086	5,086
		1-5 Years	566,288	566,288
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>571,374</b>	<b>571,374</b>
<b>DEPARTMENT</b>				
		Under 1 Year	5,086	5,086
		1-5 Years	566,288	566,288
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>571,374</b>	<b>571,374</b>
<b>CABINET</b>				
		Under 1 Year	5,086	5,086
		1-5 Years	566,288	566,288
		5-10 Years	-	-
		Over 10 Years	-	-
		<b>TOTAL</b>	<b>571,374</b>	<b>571,374</b>