



Commonwealth of Kentucky
 Finance and Administration Cabinet
 Department of Revenue
DIVISION OF COLLECTIONS
 State Office Building
 501 High Street
 Frankfort, KY 40601-3462
 (502) 564-4921
 Fax (502) 564-9200

Andy Beshear
 Governor

Holly M. Johnson
 Secretary

Thomas B. Miller
 Commissioner

September 16, 2020

Representative Steven Rudy, Co-Chair
 Senator Christian McDaniel, Co-Chair
 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 2020 Collections	Cumulative Amount
University of Kentucky Healthcare	\$8,647,970.72	\$81,367,308.45
Kentucky Community and Technical College Systems	\$7,666,884.08	\$79,837,550.89
The University of Kentucky	\$1,603,241.07	\$7,677,497.29
Western Kentucky University	\$1,406,462.44	\$6,725,746.91
Eastern Kentucky University	\$1,286,138.34	\$4,816,610.49
Northern Kentucky University	\$1,273,172.05	\$10,772,356.68
Morehead State University	\$1,050,286.37	\$13,828,110.25
Murray State University	\$694,596.00	\$3,313,463.74
Kentucky Higher Education Assistance Authority	\$368,001.93	\$3,980,423.16
Department of Medicaid Services	\$76,549.43	\$1,203,332.32
Kentucky State University	\$35,796.62	\$201,343.48
Kentucky Labor Cabinet	\$34,887.50	\$380,555.84
Crime Victims Compensation Board	\$28,016.19	\$135,126.01

Kentucky Board of Nursing	\$16,728.68	\$343,225.07
Department of Insurance	\$4,497.28	\$17,663.26
Department of Financial Institutions	\$2,493.56	\$120,489.15
Cabinet for Health and Family Services Office of Legal Services	\$2,330.12	\$40,364.83
Department of Parks	\$0.00	\$1,390.24
Motor Vehicle Commission	\$0.00	\$1,951.45
Total	\$24,198,052.38	\$214,764,509.51

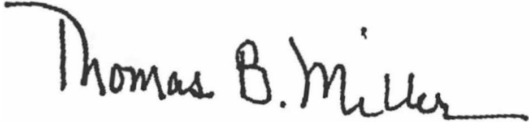
For Fiscal Year 2020, there were no new agencies added to the Enterprise Collection program.

Since inception through June 30, 2020, the total collected through the Enterprise Collections program is \$214,764,509.51. Of the \$214,764,509.51 collected, \$162,814,876.73 in principal has been returned to the referring agencies. Interest in the amount of \$11,197,840.33 has been returned to the General Fund and \$40,751,792.45 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, 2020

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)	\$ 185,611	\$ 209,047	\$ 174,241	\$ 71,555	\$ 54,776	\$ 695,230
CABINET OF THE GENERAL GOVERNMENT	(3)	10,743	39,246	25,220	12,726	60,187	148,122
TRANSPORTATION CABINET	(4)	5,988,959	34,799,124	12,405,436	10,820,357	3,328,940	67,342,816
FINANCE AND ADMINISTRATION CABINET	(5)	281,962,981	278,430,440	154,486,934	173,379,078	26,649,586	914,909,019
CABINET FOR UNIVERSITIES		952,509	1,623,555	743,188	764,550	776,179	4,859,981
TOURISM, ARTS AND HERITAGE CABINET		563,014	149,673	20,000	-	-	732,687
EDUCATION AND WORKFORCE DEVELOPMENT CABINET		4,446,319	2,454,925	2,240,777	48,588,818	9,330,743	67,061,582
HEALTH AND FAMILY SERVICES CABINET	(6)	16,525,939	4,700,926	6,585,284	9,153,017	14,817,618	51,782,784
PERSONNEL CABINET		2,143	8,572	8,572	14,286	27,774	61,347
LABOR CABINET		71,100	15,293	11,818	5,671	-	103,882
ENERGY AND ENVIRONMENT CABINET	(7)	8,093,876	12,847,177	12,335,071	33,717,922	237,837,935	304,831,981
PUBLIC PROTECTION CABINET		187,945	890,115	551,276	1,838,483	473,494	3,941,313
TOTAL		\$ 318,991,139	\$ 336,168,093	\$ 189,587,817	\$ 278,366,463	\$ 293,357,232	\$ 1,416,470,744

TOTAL LIQUIDATED DEBT \$ 1,416,470,744

ALL UNLIQUIDATED DEBT ⁽¹⁾

CABINET	NOTE	UNDER 1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
CABINET OF THE GENERAL GOVERNMENT		\$ 3,036,456	\$ 215,888	\$ -	\$ -	\$ 3,252,344
TRANSPORTATION CABINET		19,332	90,478	-	-	109,810
FINANCE AND ADMINISTRATION CABINET	(8)	215,541,985	154,026,472	73,222,318	27,459,089	470,249,864
TOURISM, ARTS AND HERITAGE CABINET		525,229	210,163	-	-	735,392
HEALTH AND FAMILY SERVICES CABINET		265,663,445	117,270,692	57,750,406	30,766,113	471,450,656
LABOR CABINET		448,915	-	-	-	448,915
ENERGY AND ENVIRONMENT CABINET		14,397,040	4,089,210	79,500	-	18,565,750
TOTAL		\$ 499,632,402	\$ 275,902,903	\$ 131,052,224	\$ 58,225,202	\$ 964,812,731

TOTAL UNLIQUIDATED DEBT \$ 964,812,731

GRAND TOTAL ALL DEBT \$ 2,381,283,475

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 \$38,154 in bankruptcy.
- (3) The Liquidated Debt listed for the General Government Cabinet includes \$802 in bankruptcy.
- (4) The Liquidated Debt listed for the Transportation Cabinet includes \$26,935 in bankruptcy.
- (5) Of the Liquidated Debt listed for the Finance and Administration Cabinet, \$914,859,868 is attributable to the Department of Revenue. This includes \$53,435,227 in bankruptcy.
- (6) The Liquidated Debt listed for the Health and Family Services Cabinet includes \$6,119,529 in bankruptcy.
- (7) The Liquidated Debt listed for the Energy and Environment Cabinet includes \$44,065,491 in bankruptcy.
- (8) Of the Unliquidated Debt listed for the Finance and Administration Cabinet, \$470,249,864 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, 2020**

ALL IMPROPER PAYMENTS

CABINET	UNDER 1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS	TOTAL
HEALTH AND FAMILY SERVICES CABINET	\$ 1,451,873	\$ 5,329,519	\$ 9,735,818	\$ 3,799,521	\$ 20,316,731
PERSONNEL CABINET	2,857	11,429	14,286	33,488	62,060
LABOR CABINET	448,915	-	-	-	448,915
TOTAL	\$ 1,903,645	\$ 5,340,948	\$ 9,750,104	\$ 3,833,009	\$ 20,827,706

TOTAL IMPROPER PAYMENTS \$ 20,827,706

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, 2020

CAB	DEPT	DEPARTMENT NAME	AMOUNT
31	030	Unified Prosecutorial System	\$ 625,068
31	040	Attorney General	337,484
31	045	Auditor Of Public Accounts	2,505,443
31	074	Department of Veterans Affairs	68,792
31	095	Department of Military Affairs	9,551,276
35	615	Department of Aviation	160,309
35	625	Department Of Highways	78,086,670
35	630	Department Of Vehicle Regulation	439,483
36	635	Cabinet for Economic Development	144,649
36	635	Cabinet for Economic Development-High-Tech Investment and Construction Pool	98,006
36	635	Cabinet for Economic Development-Education Development and Finance Authority	806,774
39	080	Ky Housing Corporation	4,522,000
45	415	Council On Postsecondary Education	89,866
50	660	Kentucky Fish and Wildlife Resources	1,201,488
50	670	Kentucky Department Of Parks	3,242
51	530	Education - Office Of The Secretary	235,266
51	531	Department For Workforce Investment	5,321,401
51	540	Department of Education	12,536,841
53	723	Office Of Inspector General	190,962
53	746/748	Department For Medicaid Services	1,537,185
54	500	Justice - Office of the Secretary	301,974
56	106	Department of Workplace Standards	236,711
		TOTAL DUE FROM FEDERAL AND STATE GOVERNMENTS	\$ 119,000,890

**COMMONWEALTH OF KENTUCKY
 REPORT OF LIQUIDATED DEBT
 CABINET OF THE GENERAL GOVERNMENT
 AS OF JUNE 30, 2020**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		BOARD OF NURSING	
RESTRICTED FUNDS			
	1-89 Days	8,344	8,344
	90-179 Days	1,779	1,779
	180-364 Days	8,964	8,964
	1-3 Years	39,246	39,246
	3-5 Years	25,220	25,220
	5-10 Years	12,726	12,726
	Over 10 Years	60,187	60,187
	TOTAL	156,466	156,466

DEPARTMENT			
	1-89 Days	8,344	8,344
	90-179 Days	1,779	1,779
	180-364 Days	8,964	8,964
	1-3 Years	39,246	39,246
	3-5 Years	25,220	25,220
	5-10 Years	12,726	12,726
	Over 10 Years	60,187	60,187
	TOTAL	156,466	156,466

CABINET			
	1-89 Days	8,344	8,344
	90-179 Days	1,779	1,779
	180-364 Days	8,964	8,964
	1-3 Years	39,246	39,246
	3-5 Years	25,220	25,220
	5-10 Years	12,726	12,726
	Over 10 Years	60,187	60,187
	TOTAL	156,466	156,466

AMOUNT UNDER A PAYMENT AGREEMENT			
	1-89 Days	9,964	9,964
	90-179 Days	19,279	19,279
	180-364 Days	32,964	32,964
	1-3 Years	256,269	256,269
	3-5 Years	281,967	281,967
	5-10 Years	442,797	442,797
	Over 10 Years	835,815	835,815
	TOTAL	1,879,055	1,879,055

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	802	802
	5-10 Years		-
	Over 10 Years		-
	TOTAL	802	802

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
TRANSPORTATION CABINET
AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
		OFFICE OF LEGAL SERVICES	OFFICE OF AUDITS	HIGHWAYS	VEHICLE REGULATION	
TRANSPORTATION FUND						
	1-89 Days	80,693	1,430,586	171,448	7,946,332	9,629,059
	90-179 Days	485,836	187,172		360,846	1,033,854
	180-364 Days	524,950	1,245,208		1,799,733	3,569,891
	1-3 Years	1,096,921	2,469,741		8,302,337	11,868,999
	3-5 Years	494,974	1,495,063		3,426,149	5,416,186
	5-10 Years	87,173	519,330		4,279,735	4,886,238
	Over 10 Years	1,040	1,375		1,560,432	1,562,847
	TOTAL	2,771,587	7,348,475	171,448	27,675,564	37,967,074

RESTRICTED FUNDS						
	1-89 Days			2,421,177		2,421,177
	90-179 Days			249,222		249,222
	180-364 Days			1,135,992		1,135,992
	1-3 Years			22,930,125		22,930,125
	3-5 Years			6,989,250		6,989,250
	5-10 Years			5,934,119		5,934,119
	Over 10 Years			1,766,093		1,766,093
	TOTAL	-	-	41,425,978	-	41,425,978

DEPARTMENT						
	1-89 Days	80,693	1,430,586	2,592,625	7,946,332	12,050,236
	90-179 Days	485,836	187,172	249,222	360,846	1,283,076
	180-364 Days	524,950	1,245,208	1,135,992	1,799,733	4,705,883
	1-3 Years	1,096,921	2,469,741	22,930,125	8,302,337	34,799,124
	3-5 Years	494,974	1,495,063	6,989,250	3,426,149	12,405,436
	5-10 Years	87,173	519,330	5,934,119	4,279,735	10,820,357
	Over 10 Years	1,040	1,375	1,766,093	1,560,432	3,328,940
	TOTAL	2,771,587	7,348,475	41,597,426	27,675,564	79,393,052

CABINET						
	1-89 Days				12,050,236	12,050,236
	90-179 Days				1,283,076	1,283,076
	180-364 Days				4,705,883	4,705,883
	1-3 Years				34,799,124	34,799,124
	3-5 Years				12,405,436	12,405,436
	5-10 Years				10,820,357	10,820,357
	Over 10 Years				3,328,940	3,328,940
	TOTAL				79,393,052	79,393,052

AMOUNT UNDER A PAYMENT AGREEMENT						
	1-89 Days		30,053			30,053
	90-179 Days	8,676	54,935			63,611
	180-364 Days	16,110	270,679			286,789
	1-3 Years	327,577	969,250			1,296,827
	3-5 Years	220,318	764,093			984,411
	5-10 Years	64,019	55,081			119,100
	Over 10 Years	1,040	114,709			115,749
	TOTAL	637,740	2,258,800	-	-	2,896,540

COMMONWEALTH OF KENTUCKY
 REPORT OF LIQUIDATED DEBT
 FINANCE AND ADMINISTRATION CABINET
 AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		COMMONWEALTH OFFICE OF TECHNOLOGY	FINANCE - OFFICE OF THE SECRETARY	
GENERAL FUND				
	1-89 Days		26,016,726	26,016,726
	90-179 Days		93,959,808	93,959,808
	180-364 Days		133,042,229	133,042,229
	1-3 Years		220,308,103	220,308,103
	3-5 Years		136,851,714	136,851,714
	5-10 Years		161,608,431	161,608,431
	Over 10 Years		26,519,697	26,519,697
	TOTAL	-	798,306,708	798,306,708

TRANSPORTATION FUND				
	1-89 Days		5,051	5,051
	90-179 Days		912,244	912,244
	180-364 Days		47,613	47,613
	1-3 Years		1,106,911	1,106,911
	3-5 Years		48,419	48,419
	5-10 Years		385,928	385,928
	Over 10 Years		17,333	17,333
	TOTAL	-	2,523,499	2,523,499

RESTRICTED FUNDS				
	1-89 Days		171,449	171,449
	90-179 Days		23,490,640	23,490,640
	180-364 Days		30,482,219	30,482,219
	1-3 Years		56,994,503	56,994,503
	3-5 Years		17,586,801	17,586,801
	5-10 Years		11,384,719	11,384,719
	Over 10 Years		112,556	112,556
	TOTAL	-	140,222,887	140,222,887

INTERNAL SERVICE FUNDS					
	1-89 Days	69,886		3,332	73,218
	90-179 Days	12,818		5,534	18,352
	180-364 Days	3,095		6,781	9,876
	1-3 Years	19,398		1,525	20,923
	3-5 Years				-
	5-10 Years				-
	Over 10 Years				-
	TOTAL	105,197	-	17,172	122,369

DEPARTMENT					
	1-89 Days	69,886	26,193,226	3,332	26,266,444
	90-179 Days	12,818	118,362,692	5,534	118,381,044
	180-364 Days	3,095	163,572,061	6,781	163,581,937
	1-3 Years	19,398	278,409,517	1,525	278,430,440
	3-5 Years	-	154,486,934	-	154,486,934
	5-10 Years	-	173,379,078	-	173,379,078
	Over 10 Years	-	26,649,586	-	26,649,586
	TOTAL	105,197	941,053,094	17,172	941,175,463

CABINET				
	1-89 Days		26,266,444	26,266,444
	90-179 Days		118,381,044	118,381,044
	180-364 Days		163,581,937	163,581,937
	1-3 Years		278,430,440	278,430,440
	3-5 Years		154,486,934	154,486,934
	5-10 Years		173,379,078	173,379,078
	Over 10 Years		26,649,586	26,649,586
	TOTAL		941,175,463	941,175,463

AMOUNT UNDER A PAYMENT AGREEMENT					
	1-89 Days				-
	90-179 Days				-
	180-364 Days				-
	1-3 Years		119,218,581		119,218,581
	3-5 Years				-
	5-10 Years				-
	Over 10 Years				-
	TOTAL	-	119,218,581	-	119,218,581

AMOUNT IN BANKRUPTCY					
	1-89 Days		573,367		573,367
	90-179 Days		3,838,444		3,838,444
	180-364 Days		11,754,027		11,754,027
	1-3 Years		22,551,752		22,551,752
	3-5 Years		6,878,128		6,878,128
	5-10 Years		6,915,952		6,915,952
	Over 10 Years		1,496,924		1,496,924
	TOTAL	-	54,008,594	-	54,008,594

**COMMONWEALTH OF KENTUCKY
 REPORT OF LIQUIDATED DEBT
 CABINET FOR UNIVERSITIES
 AS OF JUNE 30, 2020**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		HIGHER EDUCATION ASSISTANCE AUTHORITY	
RESTRICTED FUNDS			
	1-89 Days	2,706,553	2,706,553
	90-179 Days	560,467	560,467
	180-364 Days	392,042	392,042
	1-3 Years	1,623,555	1,623,555
	3-5 Years	743,188	743,188
	5-10 Years	764,550	764,550
	Over 10 Years	776,179	776,179
	TOTAL	7,566,534	7,566,534
DEPARTMENT			
	1-89 Days	2,706,553	2,706,553
	90-179 Days	560,467	560,467
	180-364 Days	392,042	392,042
	1-3 Years	1,623,555	1,623,555
	3-5 Years	743,188	743,188
	5-10 Years	764,550	764,550
	Over 10 Years	776,179	776,179
	TOTAL	7,566,534	7,566,534
CABINET			
	1-89 Days	2,706,553	2,706,553
	90-179 Days	560,467	560,467
	180-364 Days	392,042	392,042
	1-3 Years	1,623,555	1,623,555
	3-5 Years	743,188	743,188
	5-10 Years	764,550	764,550
	Over 10 Years	776,179	776,179
	TOTAL	7,566,534	7,566,534

**COMMONWEALTH OF KENTUCKY
 REPORT OF LIQUIDATED DEBT
 TOURISM, ARTS AND HERITAGE CABINET
 AS OF JUNE 30, 2020**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		STATE FAIR BOARD	STATE PARKS	
ENTERPRISE FUNDS				
	1-89 Days	844,400	22,405	844,400
	90-179 Days	265,670	35,918	265,670
	180-364 Days	261,426		261,426
	1-3 Years	149,673		149,673
	3-5 Years	20,000		20,000
	5-10 Years			-
	Over 10 Years			-
	TOTAL	1,541,169	58,323	1,541,169

DEPARTMENT				
	1-89 Days	844,400	22,405	844,400
	90-179 Days	265,670	35,918	265,670
	180-364 Days	261,426	-	261,426
	1-3 Years	149,673	-	149,673
	3-5 Years	20,000	-	20,000
	5-10 Years	-	-	-
	Over 10 Years	-	-	-
	TOTAL	1,541,169	58,323	1,541,169

CABINET				
	1-89 Days		866,805	866,805
	90-179 Days		301,588	301,588
	180-364 Days		261,426	261,426
	1-3 Years		149,673	149,673
	3-5 Years		20,000	20,000
	5-10 Years		-	-
	Over 10 Years		-	-
	TOTAL		1,599,492	1,599,492

AMOUNT UNDER A PAYMENT AGREEMENT				
	1-89 Days	18,593		18,593
	90-179 Days	333		333
	180-364 Days			-
	1-3 Years			-
	3-5 Years	20,000		20,000
	5-10 Years			-
	Over 10 Years			-
	TOTAL	38,926	-	38,926

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
EDUCATION AND WORKFORCE DEVELOPMENT CABINET
AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		WORKFORCE INVESTMENT - EMPLOYMENT AND TRAINING	KENTUCKY EDUCATIONAL TELEVISION	
RESTRICTED FUNDS				
	1-89 Days		318,691	318,691
	90-179 Days			-
	180-364 Days			-
	1-3 Years			-
	3-5 Years			-
	5-10 Years			-
	Over 10 Years			-
	TOTAL		318,691	318,691
ENTERPRISE FUNDS				
	1-89 Days	6,628,176		6,628,176
	90-179 Days	1,593,713		1,593,713
	180-364 Days	2,852,606		2,852,606
	1-3 Years	2,454,925		2,454,925
	3-5 Years	2,240,777		2,240,777
	5-10 Years	48,588,818		48,588,818
	Over 10 Years	9,330,743		9,330,743
	TOTAL	73,689,758	-	73,689,758
DEPARTMENT				
	1-89 Days	6,628,176	318,691	6,946,867
	90-179 Days	1,593,713	-	1,593,713
	180-364 Days	2,852,606	-	2,852,606
	1-3 Years	2,454,925	-	2,454,925
	3-5 Years	2,240,777	-	2,240,777
	5-10 Years	48,588,818	-	48,588,818
	Over 10 Years	9,330,743	-	9,330,743
	TOTAL	73,689,758	318,691	74,008,449
CABINET				
	1-89 Days		6,946,867	6,946,867
	90-179 Days		1,593,713	1,593,713
	180-364 Days		2,852,606	2,852,606
	1-3 Years		2,454,925	2,454,925
	3-5 Years		2,240,777	2,240,777
	5-10 Years		48,588,818	48,588,818
	Over 10 Years		9,330,743	9,330,743
	TOTAL		74,008,449	74,008,449

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
HEALTH AND FAMILY SERVICES CABINET
AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		BHDID	MEDICAID SERVICES	
RESTRICTED FUNDS				
	1-89 Days	18,284,196		18,284,196
	90-179 Days	7,486,981		7,486,981
	180-364 Days	8,240,665		8,240,665
	1-3 Years	3,940,575		3,940,575
	3-5 Years			-
	5-10 Years			-
	Over 10 Years			-
	TOTAL	37,952,417	-	37,952,417

OTHER SPECIAL REVENUE FUNDS				
	1-89 Days		1,452,584	1,452,584
	90-179 Days		297,998	297,998
	180-364 Days		500,295	500,295
	1-3 Years		760,351	760,351
	3-5 Years		6,585,284	6,585,284
	5-10 Years		9,153,017	9,153,017
	Over 10 Years		14,817,618	14,817,618
	TOTAL	-	33,567,147	33,567,147

DEPARTMENT				
	1-89 Days	18,284,196	1,452,584	19,736,780
	90-179 Days	7,486,981	297,998	7,784,979
	180-364 Days	8,240,665	500,295	8,740,960
	1-3 Years	3,940,575	760,351	4,700,926
	3-5 Years	-	6,585,284	6,585,284
	5-10 Years	-	9,153,017	9,153,017
	Over 10 Years	-	14,817,618	14,817,618
	TOTAL	37,952,417	33,567,147	71,519,564

CABINET				
	1-89 Days		19,736,780	19,736,780
	90-179 Days		7,784,979	7,784,979
	180-364 Days		8,740,960	8,740,960
	1-3 Years		4,700,926	4,700,926
	3-5 Years		6,585,284	6,585,284
	5-10 Years		9,153,017	9,153,017
	Over 10 Years		14,817,618	14,817,618
	TOTAL		71,519,564	71,519,564

AMOUNT UNDER A PAYMENT AGREEMENT				
	1-89 Days			-
	90-179 Days			-
	180-364 Days		35,970	35,970
	1-3 Years		465,781	465,781
	3-5 Years		440,325	440,325
	5-10 Years		847,644	847,644
	Over 10 Years			-
	TOTAL	-	1,789,720	1,789,720

AMOUNT IN BANKRUPTCY				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years			-
	3-5 Years		1,202,301	1,202,301
	5-10 Years		1,581,212	1,581,212
	Over 10 Years		3,336,016	3,336,016
	TOTAL	-	6,119,529	6,119,529

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
PERSONNEL CABINET
AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		PERSONNEL ADMINISTRATION	
GENERAL FUND			
	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	27,774	27,774
	TOTAL	62,061	62,061
DEPARTMENT			
	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	27,774	27,774
	TOTAL	62,061	62,061
CABINET			
	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	27,774	27,774
	TOTAL	62,061	62,061

COMMONWEALTH OF KENTUCKY
REPORT OF LIQUIDATED DEBT
LABOR CABINET
AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
		WORKERS' CLAIMS	
ENTERPRISE FUNDS			
	1-89 Days	79	79
	90-179 Days	65,831	65,831
	180-364 Days	5,269	5,269
	1-3 Years	15,293	15,293
	3-5 Years	11,818	11,818
	5-10 Years	5,671	5,671
	Over 10 Years	-	-
	TOTAL	103,961	103,961
DEPARTMENT			
	1-89 Days	79	79
	90-179 Days	65,831	65,831
	180-364 Days	5,269	5,269
	1-3 Years	15,293	15,293
	3-5 Years	11,818	11,818
	5-10 Years	5,671	5,671
	Over 10 Years	-	-
	TOTAL	103,961	103,961
CABINET			
	1-89 Days	79	79
	90-179 Days	65,831	65,831
	180-364 Days	5,269	5,269
	1-3 Years	15,293	15,293
	3-5 Years	11,818	11,818
	5-10 Years	5,671	5,671
	Over 10 Years	-	-
	TOTAL	103,961	103,961

COMMONWEALTH OF KENTUCKY
 REPORT OF LIQUIDATED DEBT
 ENERGY AND ENVIRONMENT CABINET
 AS OF JUNE 30, 2020

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	
GENERAL FUND				
	1-89 Days		2,268,023	2,268,023
	90-179 Days		2,449,490	2,449,490
	180-364 Days		3,778,215	3,778,215
	1-3 Years		11,331,944	11,331,944
	3-5 Years		11,379,370	11,379,370
	5-10 Years		32,169,806	32,169,806
	Over 10 Years		219,729,645	219,729,645
	TOTAL	-	283,106,493	283,106,493

RESTRICTED FUNDS				
	1-89 Days			-
	90-179 Days		1,833	1,833
	180-364 Days		7,975	7,975
	1-3 Years		32,158	32,158
	3-5 Years		36,123	36,123
	5-10 Years		127,267	127,267
	Over 10 Years		359,211	359,211
	TOTAL	-	564,567	564,567

OTHER SPECIAL REVENUE FUNDS				
	1-89 Days	27,344		27,344
	90-179 Days	679,500		679,500
	180-364 Days	1,176,863		1,176,863
	1-3 Years	1,483,075		1,483,075
	3-5 Years	919,578		919,578
	5-10 Years	1,420,849		1,420,849
	Over 10 Years	17,749,079		17,749,079
	TOTAL	23,456,288	-	23,456,288

DEPARTMENT				
	1-89 Days	27,344	2,268,023	2,295,367
	90-179 Days	679,500	2,451,323	3,130,823
	180-364 Days	1,176,863	3,786,190	4,963,053
	1-3 Years	1,483,075	11,364,102	12,847,177
	3-5 Years	919,578	11,415,493	12,335,071
	5-10 Years	1,420,849	32,297,073	33,717,922
	Over 10 Years	17,749,079	220,088,856	237,837,935
	TOTAL	23,456,288	283,671,060	307,127,348

CABINET				
	1-89 Days		2,295,367	2,295,367
	90-179 Days		3,130,823	3,130,823
	180-364 Days		4,963,053	4,963,053
	1-3 Years		12,847,177	12,847,177
	3-5 Years		12,335,071	12,335,071
	5-10 Years		33,717,922	33,717,922
	Over 10 Years		237,837,935	237,837,935
	TOTAL		307,127,348	307,127,348

AMOUNT UNDER A PAYMENT AGREEMENT				
	1-89 Days	7,344	18,923	26,267
	90-179 Days	1,500	2,433	3,933
	180-364 Days	170,863	350,525	521,388
	1-3 Years	19,825	65,275	85,100
	3-5 Years			-
	5-10 Years	7,500		7,500
	Over 10 Years			-
	TOTAL	207,032	437,156	644,188

AMOUNT IN BANKRUPTCY				
	1-89 Days			-
	90-179 Days			-
	180-364 Days			-
	1-3 Years		867,918	867,918
	3-5 Years		2,956,812	2,956,812
	5-10 Years		4,076,352	4,076,352
	Over 10 Years		36,164,409	36,164,409
	TOTAL	-	44,065,491	44,065,491

**COMMONWEALTH OF KENTUCKY
 REPORT OF LIQUIDATED DEBT
 PUBLIC PROTECTION CABINET
 AS OF JUNE 30, 2020**

FUND TYPE	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
		CLAIMS COMMISSION	FINANCIAL INSTITUTIONS	
RESTRICTED FUNDS				
	1-89 Days	25,811	374,177	399,988
	90-179 Days	35,475	48,108	83,583
	180-364 Days	58,260	46,102	104,362
	1-3 Years	620,415	269,700	890,115
	3-5 Years	551,276		551,276
	5-10 Years	1,838,483		1,838,483
	Over 10 Years	473,494		473,494
	TOTAL	3,603,214	738,087	4,341,301
DEPARTMENT				
	1-89 Days	25,811	374,177	399,988
	90-179 Days	35,475	48,108	83,583
	180-364 Days	58,260	46,102	104,362
	1-3 Years	620,415	269,700	890,115
	3-5 Years	551,276	-	551,276
	5-10 Years	1,838,483	-	1,838,483
	Over 10 Years	473,494	-	473,494
	TOTAL	3,603,214	738,087	4,341,301
CABINET				
	1-89 Days		399,988	399,988
	90-179 Days		83,583	83,583
	180-364 Days		104,362	104,362
	1-3 Years		890,115	890,115
	3-5 Years		551,276	551,276
	5-10 Years		1,838,483	1,838,483
	Over 10 Years		473,494	473,494
	TOTAL		4,341,301	4,341,301

COMMONWEALTH OF KENTUCKY
 REPORT OF UNLIQUIDATED DEBT
 CABINET OF THE GENERAL GOVERNMENT
 AS OF JUNE 30, 2020

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
			VETERANS AFFAIRS	KENTUCKY RIVER AUTHORITY	
RESTRICTED FUNDS					
CHARGES FOR SERVICES					
		Under 1 Year	1,358,256	1,678,200	3,036,456
		1-5 Years	215,888		215,888
		5-10 Years			-
		Over 10 Years			-
		TOTAL	1,574,144	1,678,200	3,252,344
TOTAL RESTRICTED FUNDS					
		Under 1 Year	1,358,256	1,678,200	3,036,456
		1-5 Years	215,888	-	215,888
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	1,574,144	1,678,200	3,252,344
DEPARTMENT					
		Under 1 Year	1,358,256	1,678,200	3,036,456
		1-5 Years	215,888	-	215,888
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	1,574,144	1,678,200	3,252,344
CABINET					
		Under 1 Year		3,036,456	3,036,456
		1-5 Years		215,888	215,888
		5-10 Years		-	-
		Over 10 Years		-	-
		TOTAL		3,252,344	3,252,344

**COMMONWEALTH OF KENTUCKY
 REPORT OF UNLIQUIDATED DEBT
 TRANSPORTATION CABINET
 AS OF JUNE 30, 2020**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			OFFICE OF LEGAL SERVICES	
TRANSPORTATION FUND				
OTHER REVENUES				
		Under 1 Year	19,332	19,332
		1-5 Years	90,478	90,478
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	109,810	109,810
TOTAL TRANSPORTATION FUND				
		Under 1 Year	19,332	19,332
		1-5 Years	90,478	90,478
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	109,810	109,810
DEPARTMENT				
		Under 1 Year	19,332	19,332
		1-5 Years	90,478	90,478
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	109,810	109,810
CABINET				
		Under 1 Year	19,332	19,332
		1-5 Years	90,478	90,478
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	109,810	109,810

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
FINANCE AND ADMINISTRATION CABINET
AS OF JUNE 30, 2020

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			REVENUE	
GENERAL FUND				
TAXES				
		Under 1 Year	212,548,121	212,548,121
		1-5 Years	145,853,137	145,853,137
		5-10 Years	49,893,642	49,893,642
		Over 10 Years	13,902,991	13,902,991
		TOTAL	422,197,891	422,197,891
TOTAL GENERAL FUND				
		Under 1 Year	212,548,121	212,548,121
		1-5 Years	145,853,137	145,853,137
		5-10 Years	49,893,642	49,893,642
		Over 10 Years	13,902,991	13,902,991
		TOTAL	422,197,891	422,197,891
TRANSPORTATION FUND				
TAXES				
		Under 1 Year	1,402,276	1,402,276
		1-5 Years	2,667,019	2,667,019
		5-10 Years	276,550	276,550
		Over 10 Years	-	-
		TOTAL	4,345,845	4,345,845
TOTAL TRANSPORTATION FUND				
		Under 1 Year	1,402,276	1,402,276
		1-5 Years	2,667,019	2,667,019
		5-10 Years	276,550	276,550
		Over 10 Years	-	-
		TOTAL	4,345,845	4,345,845
RESTRICTED FUNDS				
TAXES				
		Under 1 Year	1,591,588	1,591,588
		1-5 Years	5,506,316	5,506,316
		5-10 Years	23,052,126	23,052,126
		Over 10 Years	13,556,098	13,556,098
		TOTAL	43,706,128	43,706,128
TOTAL RESTRICTED FUNDS				
		Under 1 Year	1,591,588	1,591,588
		1-5 Years	5,506,316	5,506,316
		5-10 Years	23,052,126	23,052,126
		Over 10 Years	13,556,098	13,556,098
		TOTAL	43,706,128	43,706,128
DEPARTMENT				
		Under 1 Year	215,541,985	215,541,985
		1-5 Years	154,026,472	154,026,472
		5-10 Years	73,222,318	73,222,318
		Over 10 Years	27,459,089	27,459,089
		TOTAL	470,249,864	470,249,864
CABINET				
		Under 1 Year	215,541,985	215,541,985
		1-5 Years	154,026,472	154,026,472
		5-10 Years	73,222,318	73,222,318
		Over 10 Years	27,459,089	27,459,089
		TOTAL	470,249,864	470,249,864

**COMMONWEALTH OF KENTUCKY
 REPORT OF UNLIQUIDATED DEBT
 TOURISM, ARTS AND HERITAGE CABINET
 AS OF JUNE 30, 2020**

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
			CENTER FOR THE ARTS	HORSE PARK	
RESTRICTED FUNDS					
CHARGES FOR SERVICES					
		Under 1 Year	42,961		42,961
		1-5 Years	197,313		197,313
		5-10 Years			-
		Over 10 Years			-
		TOTAL	240,274	-	240,274
OTHER REVENUES					
		Under 1 Year	204,686		204,686
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		TOTAL	204,686	-	204,686
TOTAL RESTRICTED FUNDS					
		Under 1 Year	247,647	-	247,647
		1-5 Years	197,313	-	197,313
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	444,960	-	444,960
ENTERPRISE FUNDS					
OTHER REVENUES					
		Under 1 Year		277,582	277,582
		1-5 Years		12,850	12,850
		5-10 Years			-
		Over 10 Years			-
		TOTAL	-	290,432	290,432
TOTAL ENTERPRISE FUNDS					
		Under 1 Year	-	277,582	277,582
		1-5 Years	-	12,850	12,850
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	-	290,432	290,432
DEPARTMENT					
		Under 1 Year	247,647	277,582	277,582
		1-5 Years	197,313	12,850	12,850
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	444,960	290,432	290,432
CABINET					
		Under 1 Year		525,229	525,229
		1-5 Years		210,163	210,163
		5-10 Years		-	-
		Over 10 Years		-	-
		TOTAL		735,392	735,392

COMMONWEALTH OF KENTUCKY
 REPORT OF UNLIQUIDATED DEBT
 HEALTH AND FAMILY SERVICES CABINET
 AS OF JUNE 30, 2020

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT				TOTAL
			INCOME SUPPORT	PUBLIC HEALTH	MEDICAID SERVICES	CHILDREN WITH SPECIAL HEALTH CARE NEEDS	
RESTRICTED FUNDS							
CHARGES FOR SERVICES							
		Under 1 Year		814,010			814,010
		1-5 Years		69,848			69,848
		5-10 Years					-
		Over 10 Years					-
		TOTAL	-	883,858	-	-	883,858
OTHER REVENUES							
		Under 1 Year				3,581,109	3,581,109
		1-5 Years					-
		5-10 Years					-
		Over 10 Years					-
		TOTAL	-	-	-	3,581,109	3,581,109
TOTAL RESTRICTED FUNDS							
		Under 1 Year	-	814,010	-	3,581,109	4,395,119
		1-5 Years	-	69,848	-	-	69,848
		5-10 Years	-	-	-	-	-
		Over 10 Years	-	-	-	-	-
		TOTAL	-	883,858	-	3,581,109	4,464,967
OTHER SPECIAL REVENUE FUND							
OTHER REVENUES							
		Under 1 Year			2,027,462		2,027,462
		1-5 Years			14,599,074		14,599,074
		5-10 Years			10,720,081		10,720,081
		Over 10 Years			2,805,711		2,805,711
		TOTAL	-	-	30,152,328	-	30,152,328
TOTAL OTHER SPECIAL REVENUE FUND							
		Under 1 Year	-	-	2,027,462	-	2,027,462
		1-5 Years	-	-	14,599,074	-	14,599,074
		5-10 Years	-	-	10,720,081	-	10,720,081
		Over 10 Years	-	-	2,805,711	-	2,805,711
		TOTAL	-	-	30,152,328	-	30,152,328
SPECIAL DEPOSIT TRUST FUND							
CHARGES FOR SERVICES							
		Under 1 Year	259,240,864				259,240,864
		1-5 Years	102,601,770				102,601,770
		5-10 Years	47,030,325				47,030,325
		Over 10 Years	27,960,402				27,960,402
		TOTAL	436,833,361	-	-	-	436,833,361
TOTAL SPECIAL DEPOSIT TRUST FUND							
		Under 1 Year	259,240,864	-	-	-	259,240,864
		1-5 Years	102,601,770	-	-	-	102,601,770
		5-10 Years	47,030,325	-	-	-	47,030,325
		Over 10 Years	27,960,402	-	-	-	27,960,402
		TOTAL	436,833,361	-	-	-	436,833,361
DEPARTMENT							
		Under 1 Year	259,240,864	814,010	2,027,462	3,581,109	265,663,445
		1-5 Years	102,601,770	69,848	14,599,074	-	117,270,692
		5-10 Years	47,030,325	-	10,720,081	-	57,750,406
		Over 10 Years	27,960,402	-	2,805,711	-	30,766,113
		TOTAL	436,833,361	883,858	30,152,328	3,581,109	471,450,656
CABINET							
		Under 1 Year				265,663,445	265,663,445
		1-5 Years				117,270,692	117,270,692
		5-10 Years				57,750,406	57,750,406
		Over 10 Years				30,766,113	30,766,113
		TOTAL				471,450,656	471,450,656

COMMONWEALTH OF KENTUCKY
REPORT OF UNLIQUIDATED DEBT
LABOR CABINET
AS OF JUNE 30, 2020

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT	TOTAL
			WORKERS CLAIMS	
ENTERPRISE FUNDS				
OTHER REVENUES				
		Under 1 Year	448,915	448,915
		1-5 Years	-	-
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	448,915	448,915
TOTAL ENTERPRISE FUNDS				
		Under 1 Year	448,915	448,915
		1-5 Years	-	-
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	448,915	448,915
DEPARTMENT				
		Under 1 Year	448,915	448,915
		1-5 Years	-	-
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	448,915	448,915
CABINET				
		Under 1 Year	448,915	448,915
		1-5 Years	-	-
		5-10 Years	-	-
		Over 10 Years	-	-
		TOTAL	448,915	448,915

COMMONWEALTH OF KENTUCKY
 REPORT OF UNLIQUIDATED DEBT
 ENERGY AND ENVIRONMENT CABINET
 AS OF JUNE 30, 2020

FUND TYPE	REV SRCE CAT	LENGTH OF TIME OUTSTANDING	DEPARTMENT		TOTAL
			EEC-OFFICE OF THE SECRETARY	NATURAL RESOURCES	
GENERAL FUND					
FINES & FORFEITURES					
		Under 1 Year		14,327,040	14,327,040
		1-5 Years		4,089,210	4,089,210
		5-10 Years		79,500	79,500
		Over 10 Years		-	-
		TOTAL	-	18,495,750	18,495,750
TOTAL GENERAL FUND					
		Under 1 Year	-	14,327,040	14,327,040
		1-5 Years	-	4,089,210	4,089,210
		5-10 Years	-	79,500	79,500
		Over 10 Years	-	-	-
		TOTAL	-	18,495,750	18,495,750
RESTRICTED FUNDS					
FINES & FORFEITURES					
		Under 1 Year			-
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		TOTAL	-	-	-
TOTAL RESTRICTED FUNDS					
		Under 1 Year	-	-	-
		1-5 Years	-	-	-
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	-	-	-
OTHER SPECIAL REVENUE FUND					
FINES & FORFEITURES					
		Under 1 Year	70,000		70,000
		1-5 Years			-
		5-10 Years			-
		Over 10 Years			-
		TOTAL	70,000	-	70,000
TOTAL OTHER SPECIAL REVENUE FUND					
		Under 1 Year	70,000	-	70,000
		1-5 Years	-	-	-
		5-10 Years	-	-	-
		Over 10 Years	-	-	-
		TOTAL	70,000	-	70,000
DEPARTMENT					
		Under 1 Year	70,000	14,327,040	14,397,040
		1-5 Years	-	4,089,210	4,089,210
		5-10 Years	-	79,500	79,500
		Over 10 Years	-	-	-
		TOTAL	70,000	18,495,750	18,565,750
CABINET					
		Under 1 Year		14,397,040	14,397,040
		1-5 Years		4,089,210	4,089,210
		5-10 Years		79,500	79,500
		Over 10 Years		-	-
		TOTAL		18,565,750	18,565,750