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MEMORANDUM

TO: Interim Joint Committee on Appropriations and Revenue

FROM: Jennifer C. Hays, Committee Staff Administrator
 Appropriations and Revenue Committee *JCH*

SUBJECT: Reports Received
 November 1, 2023 to May 31, 2024

DATE: June 1, 2024

The reports listed in this memorandum and received by the Appropriations and Revenue Committee staff are posted on this committee's website.¹ The listing for each report is provided to assist the user in walking through the various links needed to coordinate multiple reports containing the same subject matter or related to a specific organization or agency. The website has been updated for users to view the reports recently received, including both past and present reports. The reports are either statutorily required to be submitted to the Interim Joint Committee on Appropriations and Revenue, the Senate Standing Committee on Appropriations and Revenue, the House Standing Committee on Appropriations and Revenue, or have been forwarded to this committee from the Legislative Research Commission.

1. Attorney General – Litigation and Administrative Costs Recovered – FY 2024
 - Recovered Costs - December 31, 2023
 - Cover Letter – April 30, 2024
 - Recovered Costs – April 30, 2024
2. Auditor of Public Accounts – Audits – 2023
 - Kentucky River Authority
 - City of Paintsville
 - City of Paintsville Response to APA
 - City of Paintsville Attorney General Response to APA

¹<https://apps.legislature.ky.gov/AgencyReports/Interim%20Joint%20Committees/Appropriations%20and%20Revenue/>

- City of Paintsville Municipal Order
 - City of Paintsville Memorandum of Understanding
 - Statewide Single Audit of the Commonwealth – Volume I – FY 2023
 - Statewide Single Audit of the Commonwealth – Volume II – FY 2023
 - Campbell County Fiscal Court
 - Team Western Kentucky Tornado Relief Fund and Team Eastern Kentucky Flood Relief Fund
 - City of Elkhorn City
 - Kentucky Public Pensions Authority – Employer Allocations & Pension Amounts
 - Kentucky Public Pensions Authority – Other Postemployment Benefits by Employer
 - Motor Vehicle and Motorboat Taxes and Fees Collected by Each County Clerk
 - Kentucky Department of Fish and Wildlife Resources
3. County Clerk Document Storage Fee Reports
- FY 2023
 - Clay County
 - Henderson County
 - Letcher County
 - Menifee County
 - McClean County
 - Morgan County
 - Pendleton County
 - Pike County
 - Trig County
 - Wayne County
 - Whitley County
 - FY 2024 – Fleming County
4. Economic Development Cabinet
- Forgivable Loan Program – 2023 Report
 - Kentucky Reinvestment Act (KRS) – FY 2023 Annual Report
 - Construction Activity Report – December 31, 2023
 - Program Activity Report – FY 2023 Comprehensive Report including:
 - Office of Entrepreneurship and Small Business Innovation
 - Bluegrass State Skills Corporation (BSSC)
 - Economic Development Fund (EDF)
 - Kentucky Investment Fund Act (KIFA)
 - Kentucky Enterprise Initiative Act (KEIA)
 - Incentives for Energy-related Business Act (IEBA)
 - Tax Increment Financing (TIF)
 - Kentucky Angel Investment Tax Credit (KAITC)
 - Kentucky Small Business Credit Initiative (KSBCI)
 - Kentucky Rural Hospital Loan Program (KRHLP)
 - Kentucky Reinvestment Act (KRA)
5. Education and Labor Cabinet

- Unemployment Insurance Trust Fund – 2023 – Quarter 2 Letter and Report
 - Department of Education
 - Response to LOIC Investigation – May 20, 2024
 - School Facilities Inventory and Classification – KFICS Report – October 2023
 - EKSAFE Fund & WKS SAFE Fund Reports – FY 2024
 - EKSAFE Letter – October 2023
 - WKS SAFE Letter – October 2023
 - WKS SAFE Fund Report – October 2023
 - EKSAFE Letter – November 2023
 - WKS SAFE Letter – November 2023
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 - EKSAFE Fund Letter – February 2024
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 - EKSAFE Fund Letter – March 2024
 - EKSAFE Fund Report – March 2024
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 - WKS SAFE Fund Report – March 2024
 - EKSAFE Fund Letter – April 2024
 - EKSAFE Fund Report – April 2024
 - WKS SAFE Fund Letter – April 2024
 - WKS SAFE Fund Report – April 2024
6. Energy and Environment Cabinet – FY 2023 Abandoned Mine Lands Annual Report
7. Finance and Administration Cabinet
- Department of Revenue
 - Cryptocurrency Exemption – FY 2023
 - Development Area Tax Credit Staff Summary – 2022
 - Inventory Tax Credit Staff Summary – 2022
 - Major Recycling Project Tax Credit – 2022
 - Selling Farmers Tax Credit Staff Summary – 2022
 - Renewable Chemical Production Report - 2024
 - Energy-Efficiency Measures in State Government – FY 2023 Annual Report
 - Insurance Premiums Surtax – FY 2024
 - Period 4 October 2023

- Period 5 November 2023
 - Period 6 December 2023
 - Period 7 January 2024
 - Period 8 February 2024
 - Period 9 March 2024
 - Period 10 April 2024
 - Kentucky Asset Liability Commission Semi-Annual Report – December 31, 2023
 - Office of Financial Management – Restricted Financial Institution List – December 2023
 - Capital Projects and Bond Oversight Presentations – FY 2024
 - November 2023
 - December 2023
 - January 2024
 - February 2024
 - March 2024
 - April 2024
 - May 2024
8. Governor's School for Entrepreneurs – FY 2024
- FY 2023
 - 2023 Audited Financial Statements
 - 2023 Impact Report
 - 2023 Audit Cover Letter
 - FY 2024
 - July 2023 Financial Statements
 - August 2023 Financial Statements
 - September 2023 Financial Statements
 - October 2023 Financial Statements
 - November 2023 Financial Statements
 - December 2023 Financial Statements
 - January 2024 Financial Statements
 - February 2024 Financial Statements
 - March 2024 Financial Statements
9. Health and Family Services – Department for Community Based Services
- Child Care Assistance Program – Report and Cover Letter
 - Tax Credit Education and Outreach Program – Report and Cover Letter
 - Federal Waivers
 - KY SNAP – November 28, 2023
 - Waiver of Time Limits – November 28, 2023
 - Waiver to Extend Cert Periods – November 28, 2023
 - Social Worker Positions Quarterly Report & Cover Letter
 - December 18, 2023
 - March 30, 2024
10. Justice and Public Safety Cabinet

- Department of Corrections – Parole for Infirm Inmates – FY 2023
 - Department of Juvenile Justice – 2023 Performance Assessment of Facilities
11. Kentucky Employers Mutual Insurance
- CY 2023
 - Quarterly Statement – September 31, 2023
 - Statement of Assets – September 31, 2023
 - Biennial Report by the Auditor and the Attorney General
 - 2023 Annual Statement
 - Management's Discussion and Analysis with Supplementary Schedules
 - 2023 Audited Financial Statements
 - CY 2024
 - Quarterly Statement – March 31, 2024
 - Statement of Assets – March 31, 2024
12. Kentucky Lottery Corporation
- FY 2023 – Audited Financial Statements
 - FY 2024
 - October 2023 At-A-Glance
 - October 2023 Financials
 - November 2023 Financials
 - Monthly Update – March 2024
13. Kentucky Public Pension Authority
- County Employees Retirement System – 2023 Actuarial Valuation Report
 - State Police Retirement System – 2023 Actuarial Valuation Report
 - Kentucky Employees Retirement System – 2023 Actuarial Valuation Report
14. Louisville Firefighters Pension Fund – 2024 Actuarial Report
15. Office of Broadband Development
- Annual Report – November 2, 2023
 - Semiannual Report – January 4, 2024
16. Office of Homeland Security
- Kentucky Office of Homeland Security Quarterly Reports
 - December 31, 2023
 - March 31, 2024
 - Kentucky 911 Services Board Quarterly Reports
 - December 31, 2023
 - March 31, 2024
 - Transmittal Memos
 - December 31, 2023
 - March 31, 2024
17. Office of State Budget Director
- EKSAFE Fund & WKSAFE Fund Reports – FY 2024
 - October 31, 2023
 - November 31, 2023
 - December 31, 2023

- January 31, 2024
- February 29, 2024
- March 30, 2024
- April 30, 2024
- Federal Pandemic Relief Funds – FY 2024
 - January 2024
 - February 2024
 - March 2024
- Quarterly Economic and Revenue Reports – 2024
 - 1st Quarter
 - 2nd Quarter
 - 3rd Quarter

18. Personnel Cabinet

- Classification and Compensation Reports
 - Classification Compensation Report – November 1, 2023
 - Job Review Project Report – November 1, 2023
- Number of Filled Positions – Semi-annual Report – March 2024
- Number of Employees – Quarterly Report – March 2024
- Kentucky Employee Health Plan Trust Fund
 - Calendar Year 2023
 - Third Quarter Report – September 31, 2023
 - Payment Integrity Findings – October 31, 2023
 - Payment Integrity Findings – January 31, 2024
 - HB 1 Compliance Report
 - Calendar Year 2024
 - Payment Integrity Findings – April 2024
 - Medical Benefit Claims Monitoring Findings 1st Quarter

19. Postsecondary Education

- KY Innovative Scholarship Pilot Program – November 2023

20. Public Protection Cabinet –

- Department of Housing Buildings and Construction – 2023 Annual Report of Inspectors
- Office of Claims and Appeals – FY 023 Annual Report
- Team KY Funds
 - Cover Letter – November 2023
 - Team Eastern Kentucky Report – November 2023
 - Team Western Kentucky Report – November 2023
 - Cover Letter – December 2023
 - Team Eastern Kentucky Report – December 2023
 - Team Western Kentucky Report – December 2023
 - Cover Letter – January 2024
 - Team Eastern Kentucky Report – January 2024
 - Team Western Kentucky Report – January 2024

- Cover Letter – February 2024
- Team Eastern Kentucky Report – February 2024
- Team Western Kentucky Report – February 2024
- Cover Letter – March 2024
- Team Eastern Kentucky Report – March 2024
- Team Western Kentucky Report – March 2024
- Cover Letter – April 2024
- Team Eastern Kentucky Report – April 2024
- Team Western Kentucky Report – April 2024
- Cover Letter – May 2024
- Team Eastern Kentucky Report – May 2024
- Team Western Kentucky Report – May 2024

21. Task Force Recommendation – 2023 Lottery Trust Fund Task Force Recommendation

22. Teachers' Retirement System – FY 2023

- Annual Valuation of Health and Life Insurance
- Annual Valuation of the Retirement Annuity Trust
- Audit Financial Report
- Economic Assumption Review

23. Transportation

- Highway Construction Contingency Account Report – FY 2024
 - December 2023
 - March 2024
- Motorcycle Rider Education – FY 2024
 - October 2023
 - November 2023
 - December 2023
- Road Fund Cash Management – FY 2024
 - 2nd Quarter
 - 3rd Quarter

24. Universities

- Kentucky State University
 - Management Improvement Plans
 - KSU Action – Approval of Personal Service Contract – October 18, 2024
 - CPE Action – Approval of Monthly Reporting Template – January 19, 2024
 - Monthly Validation Summary – February 2023
 - Quarterly Report – Quarter 1
 - Quarterly Report – Quarter 2
 - Quarterly Report – Quarter 3
 - FY 2024 – Monthly Financial Updates
 - October 2023 Monthly Financial Update
 - November 2023 Monthly Financial Update

- December 2023 Monthly Financial Update
 - January 2024 Monthly Financial Update
 - January 2024 Comparative Prior Year Data
 - February 2024 Monthly Financial Update
 - February 2024 Comparative Prior Year Data
 - March 2023 Monthly Financial Update
 - April 2024 Monthly Financial Update
 - University of Kentucky
 - Tobacco Research and Development Center Quarterly Report – March 2024
25. Workers' Compensation Funding Commission
- 2024 Restricted Financial Institution Report
 - Expenditure Reports – FY 2024
 - October 2023
 - November 2023
 - December 2023
 - January 2024
 - February 2024
 - March 2024
 - April 2024