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MEMORANDUM

TO: Interim Joint Committee on Appropriations and Revenue

FROM: Katy Jenkins, Committee Analyst
Appropriations and Revenue Committee

SUBJECT: Reports Received
October 2025

DATE: November 5, 2025

The reports listed in this memorandum and received by the Appropriations and Revenue Committee staff are posted on the 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 so that users can view the reports 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. Administrative Office of the Courts
 - 2025 Hardin County Grant
 - Award Letter
 - Grant Award Modifications Guide
 - Title II – Project Details
2. Auditor of Public Accounts
 - Audits – 2023
 - Kentucky Fire Commission Audit Report

¹<https://apps.legislature.ky.gov/AgencyReports/IJC/AR/>

- Audits – 2025
 - Kentucky Department of Agriculture Spay and Neuter Program
 - Kentucky Heritage Land Conservation Fund Nature License Plate Fund Audit
 - Kentucky Lottery Corporation
 - Compliance with Civil Rights Laws Including Agency Title VI Implementation Plans
 - Veterans Affairs Veterans Program Trust Fund
- 3. County Clerk Document Storage Fee Reports – FY 2025
 - Laurel County
 - McCreary County
- 4. Economic Development Cabinet
 - Construction Activity Report – Quarter ending September 30, 2025
 - GRANT Program – September 2025
- 5. Education and Labor Cabinet
 - Department of Education - EKSAFE Fund and WKSAFE Fund Reports – FY 2026
 - EKSAFE Fund Letter
 - October 2025
 - EKSAFE Fund Report
 - October 2025
 - WKSAFE Fund Letter
 - October 2025
 - WKSAFE Fund Report
 - October 2025
 - Department of Education – SAFE 4860 Fund Reports – FY 2025 – October 2025
 - Office of Industry and Apprenticeship Services – 2025 Annual Report
 - Unemployment Insurance – Integrity Branch – Annual Integrity Report – 2025
 - Unemployment Insurance Trust Fund – 2025 – 4th Quarter Report
- 6. Finance and Administration Cabinet
 - Department of Revenue
 - Distilled Spirits Tax Credit – 2025 Staff Summary
 - Economic Development Tax Credits – Economic Development – FYE 2025
 - Economic Development Tax Credits – Wage Assessments – FYE 2025
 - Film Industry Tax Credit – FYE 2025
 - Inventory Tax Credit – 2024 Staff Summary
 - Motor Fuels Reports – Gallonage Data – October 2025
 - Skills Training Investment Credit – FYE 2025
 - Insurance Premiums Surtax – FY 2025
 - Period 3 Doris Reconciliation – September 2025
 - Period 3 Memo - September 2025
 - Period 3 Worksheet - September 2025
- 7. Governor's School for Entrepreneurs
 - FY 2025
 - Financial Statements – April 2025
 - Financial Statements – May 2025

- Financial Statements – June 2025
- FY 2026
 - Financial Statements – July 2025
 - Financial Statements – August 2025
 - Financial Statements – September 2025
- 8. Judicial Branch
 - Asset Preservation Reports
 - HVAC, Roof, Electrical – September 2025
 - Renovations – September 2025
 - Expenditures by Budget Unit – FY 2026 Quarter 1
- 9. Justice and Public Safety Cabinet
 - Department of Corrections – Pretrial Housing Study 2024 HB 6
 - Study Results
 - Survey Compilation
 - Survey Form - Blank
 - Kentucky State Police
 - Kentucky Emergency Warning System Quarterly Reports – October 2025
- 10. Kentucky Infrastructure Authority
 - Kentucky WWATERS – September 2025
- 11. Kentucky Fire Commission
 - Financial Disclosure – FY 25
- 12. Kentucky Higher Education Assistance Authority
 - Kentucky Affordable Prepaid Tuition – FY 25 Actuarial Valuation
- 13. Kentucky Horse Park – FY 25 Annual Report
- 14. Kentucky Horse Racing and Gaming
 - Audited Financial Statements – FY 2025
 - Sports Wagering Administration Fund – Quarterly Report, 2025 Quarter 1
- 15. Kentucky Lotto Commission – September 2025 Monthly Update
- 16. Office of State Budget Director
 - EKY Flood Relief Fund – October 2025
 - Tax Expenditure Analysis – 2026 to 2028
- 17. Personnel Cabinet
 - Kentucky Employee Health Plan Trust Fund – Calendar Year 2025
 - 2025 Annual Report
 - Medical Benefits Claims Monitoring Findings Report- 2025 Q3
 - Payment Integrity Findings Report – 2025 Q3
 - Trust Fund Status Report – 2025 Q2
 - Turnover Reports – 2024 Annual Turnover Report of 15% or Greater
- 18. Teachers Retirement System –
 - 2025 Annual Report (Corrected)
 - 2025 In-state Investments Report
- 19. Transportation Cabinet
 - Department of Aviation – Aviation Contracts Report – 2026, First quarter

- Department of Vehicle Regulation – Licensing Issuance Memo and Report - 2025

20. Universities

- Morehead State University
 - 2025 HB 4 Certification
- Northern Kentucky University
 - 2025 HB 4 Certification

21. Workers' Compensation Funding Commission

- Actuarial Analysis of Unpaid Claim Estimates – FY 2025
- Audited Financial Statements – FY 2025
- Expenditure Reports – FY 2026 – July 2025