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MEMORANDUM

TO: Interim Joint Committee on Appropriations and Revenue

FROM: Cynthia Brown, Committee Staff Administrator  
 Appropriations and Revenue Committee

SUBJECT: Reports Received November 2025 through May 2026

DATE: June 2, 2026

The reports listed in this memorandum and received by the Appropriations and Revenue Committee staff are posted on the committee's website.<sup>1</sup> 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. Area Development Districts

- Barren River Area Development District (BRADD) Report – FY 2025
- Big Sandy Area Development District (BSADD) Report – FY 2025
- Bluegrass Area Development District (BGADD) Report – FY 2025
- Buffalo Trace Area Development District (BTADD) Report – FY 2025
- Cumberland Valley Area Development District (CVADD) Report – FY 2025
- Green River Area Development District (GRADD) Report – FY 2025

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

- Kentuckiana Regional Planning and Development (KIPDA) – Annual Report of Receipt of State and Federal Fundings
- Kentucky River Area Development District (KRADD) Report – FY 2025
- Lincoln Trail Area Development District (LTADD) - KRS 147A.115 Report – FY 2025
- Northern Kentucky Area Development District (NKADD) Report – FY 2025
- Pennyriple Area Development District (PeADD) Report – FY 2025

## 2. Attorney General

- Litigation and Administrative Costs Quarterly Reports – FY 2025 Q4, FY 2026 Q1, & FY 2026 Q2
- Litigation and Administrative Costs Recovered Quarterly Report – Q3
- Office of Medicaid Fraud and Abuse Control
  - Annual Report and Cover Letter - 2025

## 3. Auditor of Public Accounts

- HB 6 Semiannual Report
- Kentucky Artisan Center at Berea Audit FY 2025
- Kentucky Public Employee Health Insurance Program Audit FY 2025
- Kentucky River Authority Audit FY 2025
- Motor Vehicle and Motorboat Taxes and Registration Audit - 2025
- Northern Kentucky Convention Center Audit – FY 25
- Statewide Single Audit of the Commonwealth of Kentucky Volume I – FY 2025

## 4. Cabinet for Economic Development

- Construction Activity Quarterly Report – December 2025
- Construction Activity Quarterly Report – March 2026
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – October 2025
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – November 2025
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – December 2025
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – January 2026
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – February 2026
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – March 2026
- Government Resources Accelerating Needed Transformation (GRANT) Program Monthly Report – April 2026

- Government Resources Accelerating Needed Transformation (GRANT) Program Annual Report – 2025
- Kentucky Angel Investment Act Annual Report – 2025
- Kentucky County Population Ranking Annual Report - 2025
- Kentucky Investment Fund Act (KIFA) Annual Report – 2025
- Kentucky Product Development Initiative (KDPI) Program of 2022 Annual Report – 2025
- Kentucky Product Development Initiative (KDPI) Program of 2024 Annual Report – 2025
- Kentucky Reinvestment Act (KRA) Annual Report – 2025
- Kentucky Rural Hospital Loan Program (KRHLP) Annual Report – 2025

#### 5. Cabinet for Health and Family Services

- Area Development Districts Annual Report on Receipt and Expenditures of State and Federal Funds – 2025
- Department for Behavioral Health
  - Appalachian Regional Hospital Psychiatric Funding Utilization Report and Cover Letter - 2025
- Department for Community Based Services
  - Adult Protective Services Annual Report – 2025
- Department for Medicaid Services
  - Alternative Benefit Plan State Plan Amendment & Cover Letter
  - Ambulance Provider Assessment Program State Plan Amendment (SPA)
  - HB 695 Concurrent State Plan Amendment – School-Based Services Program
  - Health Care Provider Tax Report – 2025
  - Health Care Provider Tax and Assessment Report – Q2
  - Managed Care Organization Report – Q2
  - Medication Assisted Treatment State Plan Amendment & Cover Letter
  - MCO Quarterly Report & Cover Letter – 2026 Q3
  - Pharmacy Benefits – November 2025
  - SFY 2025 Fourth Quarter Enrollee Demographics Reports
  - State Plan Amendment for PACE Rates
  - Quarterly Budget Analysis Report – FY 2026 Q1
- Department for Public Health
  - Central Laboratory Expansion Annual Report – 2025
  - Delivery Procedures Annual Report – 2025
  - Kentucky Maternal & Infant Health Collaborative Panel Annual Report – 2025
  - Minority Health Status Report – 2025
- Kentucky Annual Elder Abuse Committee Report – 2025
- Office of Medical Cannabis
  - Annual Report 2025

- Office of the Kentucky State Long-Term Care Ombudsman Program
    - Annual Report FY 2023
  - Semiannual HB 6 Report
6. Council on Postsecondary Education
- Kentucky Aerospace Reinvestment Opportunities (AERO) Act Annual Report – 2025
  - Healthcare Workforce Investment Fund Annual Report and Healthcare Training Partnerships - 2025
7. County Clerk Document Storage Fee Report
- Butler County – FY 2025
  - Casey County – FY 2024
  - Clinton County - FY 2025
  - Letcher County - FY 2025
  - Wolfe County – FY 2025
8. Department of Agriculture
- Kentucky Office of Agricultural Policy
    - The Agricultural Economic Development Board Annual Report - 2025
9. Education and Labor Cabinet
- Annual Report of Federal Funds Awarded to Area Development Districts (ADD) - 2025
  - Council for Vocational Rehabilitation Annual Report – 2025
  - Department of Education
    - EKSAFE Funds Payment Report - September 2024
    - EKSAFE Fund Monthly Report – November 2025
    - EKSAFE Fund Monthly Report – December 2025
    - EKSAFE Fund Monthly Report – January 2026
    - EKSAFE Fund Monthly Report – February 2026
    - EKSAFE Fund Monthly Report – March 2026
    - EKSAFE Fund Monthly Report – April 2026
    - EKSAFE Fund Monthly Report – May 2026
    - WKSAFE Funds Payment Report – November 2025
    - WKSAFE Funds Payment Report – December 2025
    - WKSAFE Funds Payment Report – January 2026
    - WKSAFE Funds Payment Report – February 2026
    - WKSAFE Fund Payment Report – March 2026
    - WKSAFE Fund Payment Report – April 2026
    - WKSAFE Fund Payment Report – May 2026
    - WKSAFE Fund Monthly Report – November 2025
    - WKSAFE Fund Monthly Report – December 2025

- WKSAFE Fund Monthly Report – January 2026
- WKSAFE Fund Monthly Report – February 2026
- WKSAFE Fund Monthly Report – March 2026
- WKSAFE Fund Monthly Report – April 2026
- WKSAFE Fund Monthly Report – May 2026
- SAFE 4860 Fund Monthly Report – November 2025
- SAFE 4860 Fund Monthly Report – December 2025
- SAFE 4860 Fund Monthly Report – January 2026
- SAFE 4860 Fund Monthly Report – February 2026
- SAFE 4860 Fund Monthly Report – March 2026
- SAFE 4860 Fund Monthly Report – April 2026
- SAFE 4860 Fund Monthly Report – May 2026
- Department of Workers' Claims
  - Quarterly Report September 2025
- Kentucky Governor's Office of Early Childhood
  - Biennial Report on the State Plan of the Early Childhood Advisory Council
- Office of Unemployment Insurance System
  - Unemployment Insurance System Replacement Project Quarterly Report – September 30, 2025
  - Kentucky Unemployment Insurance Portal Quarterly Report – December 2025
  - Kentucky Unemployment Insurance Trust Fund Duration Report - CY 2024
  - Kentucky Unemployment Insurance Trust Fund Quarterly Report – Q1

#### 10. Finance and Administration Cabinet

- Commonwealth Office of Technology
  - Legacy Modernization Report (24 RS HB 6)
- Department of Revenue
  - Bluegrass Skills Training Investment Tax Credits Claimed Annual Report – 2025
  - Cryptocurrency Electricity Sales and Use Tax Exemption Report – 2025
  - Data Center Project Equipment Annual Report – 2025
  - Decontamination Tax Credits Claimed Annual Report – 2024
  - Historical Data Report – June 30, 2022 to June 30, 2025
  - Implementation of Tax Law Changes from 2025 Regular Session
  - Kentucky Entertainment Incentive Program (a.k.a. Film Tax Credit) Four Year
  - Major Recycling Tax Credits Claimed Annual Report – 2024
  - Renewable Chemical Production Report – FY 2025
  - Selling Farmer's Tax Credits Claimed Annual Report – 2024
- Office of the Controller
  - Law Enforcement and Professional Firefighters Foundation Fund Program Report, Cover Letter, & DORIS Reconciliation – October 2025

- Law Enforcement and Professional Firefighters Foundation Fund Programs Report, Cover Letter, & DORIS Reconciliation – November 2025
- Law Enforcement and Professional Firefighters Foundation Fund Program Report, Cover Letter, & DORIS Reconciliation – December 2025
- Law Enforcement and Professional Firefighters Foundation Fund Program Report & Cover Letter – January 2026
- Law Enforcement and Professional Firefighters Foundation Fund Program Report – March 2026
- Law Enforcement Foundation and Firefighters Foundation Funds Receipts Report – April 2026
- Monthly Investment Income Report – January 2025
- Semiannual HB 6 Reports & Mandatory Line-Item Report – February 2026
- Office of Financial Management
  - Restricted Financial Institution Report – November 26, 2025

11. Governor’s School for Entrepreneurs

- 2025 Impact Report
- Audit FY 24 – 25
- Financial Reports Cover Letter – Q1
- October Financial Report
- November Financial Report
- December Financial Report

12. Judicial Branch

- Asset Preservation Reports – FY 26 Q2
- Expenditures by Budget Unit – FY 26 Q2

13. Judicial Form Retirement System (JFRS)

- Biennium COLA Adjustment Report FY 2026 to FY 2028

14. Justice and Public Safety Cabinet

- Department of Corrections
  - Little Sandy Correctional Complex Quarterly Report – November 2025
  - Little Sandy Correctional Complex Quarterly Report – February 2026
  - Little Sandy Correctional Complex Quarterly Report – May 2026
  - Monthly Facility Report - January 2026
  - Parole for Infirm Inmates Report FY 2025
  - Program Completion Report (24 RS HB 6) – FY 25
- Department of Criminal Justice Training
  - Additional Positions Quarterly Report – FY 2026 Q1
  - Additional Positions Quarterly Report – FY 2026 Q2

- Department of Juvenile Justice
    - Evidence Based Practices Quarterly Report – Q2
    - Expenditures for Evidence-Based Programming Report – FY 2026 Q1
    - Quarterly Evidence-Based Programming Report – Q3
  - Kentucky State Police
    - Fleet Vehicles Quarterly Report – FY 2026 Q1
    - Fleet Vehicles Quarterly Report – FY 2026 Q2
    - Kentucky Emergency Warning System Lease Quarterly Report – Q2
    - Kentucky State Police Budget Requests for Providing Driver Testing Services
    - Recruitment Retention Quarterly Report – Q2
    - Technological and Budgetary Requirements of Expanding Access for Permit Testing
15. Kentucky Assistive Technology Loan Corporation
    - Annual Report – FY 2025
  16. Kentucky Employment First Council
    - Annual Report – December 2025
  17. Kentucky Infrastructure Authority
    - KY WWATERS Program Quarterly Report – Q1
    - KY WWATERS Program Quarterly Report – Q2
    - Kentucky Water and Wastewater Assistance for Troubled or Economically Restrained Systems (Kentucky WWATERS) Program Annual Report - 2025
  18. Kentucky Employers' Mutual Insurance (KEMI) Authority
    - Audited Financial Statements – 2024 & 2025
    - Annual Statement (Amended) – 2025
    - Management's Discussion and Analysis [Financial] Report – 2025
    - Risk Based Capital Report (Amended) 2025
    - Quarterly Solvency Statement – September 30, 2025
    - Quarterly Solvency Statement – March 31, 2026
    - Quarterly Statement – September 30, 2025
    - Quarterly Statement – March 31, 2026
  19. Kentucky Fire Commission
    - Corrective Action Plan to Special Examination
  20. Kentucky Horse Park
    - Annual Report (corrected) – 2025

21. Kentucky Horse Racing and Gaming Corporation
  - Annual Budget – FY 27
22. Kentucky Lottery Corporation
  - Monthly Update Report – October 2025
  - Monthly Update Report – November 2025
  - Monthly Update Report – December 2025
  - Monthly Update Report – February 2026
  - Monthly Update Report – March 2026
  - Monthly Update Report – April 2026
23. Kentucky Nonprofit Network
  - State Appropriation Report - November 2025
24. Kentucky Nuclear Energy Authority
  - Annual Report – 2025
  - Workforce Development Report
25. Kentucky Public Pensions Authority
  - 2025 June Commissions Report
  - 2025 June Holdings Report
  - 2025 June Manager Fees Report
  - CERS Actuarial Valuation Economic Assumptions Report – 2025
  - CERS Actuarial Valuation Report – 2025
  - CERS Annual Comprehensive Financial Report – 2025
  - CERS Investment Procurement Policy 2022
  - CERS Sensitivity Analysis and Projections Report - 2025
  - CERS Valuation Report (Draft Version) – 2025
  - KERS & SPRS Sensitivity Analysis and Projections Report – 2025
  - KERS Actuarial Valuation Report – 2025
  - KRS Annual Comprehensive Financial Report - 2025
  - KERS Valuation Report (Draft Version) – 2025
  - KRS Actuarial Valuation Economic Assumptions Report – 2025
  - KRS Investment Procurement Policy 2022
  - Letter - Contribution Necessary to Fully Prefund a 1.5% Increase in Retiree Benefits
  - SPRS Actuarial Valuation Report – 2025
  - SPRS Valuation Report (Draft Version) – 2025
  - Totally and Permanently Disabled Recipients Report

26. Kentucky River Authority
  - Audit FY 2025
27. Office of Broadband Development
  - Annual Report – November 2025
  - Semiannual Report – July 2025
  - Semiannual Report – January 2026
28. Office of the State Budget Director
  - Quarterly Economic and Revenue Reports – FY 2026 Q1
  - Quarterly Economic and Revenue Report – FY 2026 Q2
  - Quarterly Economic and Revenue Report – FY 2026 Q3
29. Personnel Cabinet
  - Filled Positions Exempted from Classified Service Semiannual Report – 03/1/2026
  - KEHP Actuarial Reports Required by 26RS HB 500
  - KEHP Medical Benefits Claims Monitoring Findings Report – 2026 Q1
  - KEHP Payment Integrity Findings Report – 2026 Q1
  - KEHP Quarterly Trust Fund Report – Q4
  - Kentucky Employee Health Plan Integrity Report - 2025 Q4
  - Kentucky Employee Health Plan Trust Fund Report – Q3
  - Kentucky Group Health Insurance Board Annual Report – 2025
  - Kentucky Personnel Board Annual Report – FY 2025
  - Number of Employees Quarterly Report – March 31, 2026
  - Number of Executive Branch Employees Quarterly Report – December 31, 2025
30. Public Protection Cabinet
  - Bi-Annual Mental Health Parity Report and Cover Letter – 2025
  - Office of Claims and Appeals
    - Annual Report – FY 2025
  - Team Eastern Kentucky Flood Relief Fund Report – November 3, 2025
  - Team Eastern KY Report & Team KY Emergency Relief Report - 01/05/26
  - Team Eastern KY Report & Team KY Emergency Relief Report – 02/12/26
  - Team Eastern KY Report & Team KY Emergency Relief Report – 03/26/26
  - Team Eastern KY Report & Team KY Emergency Relief Report – 05/04/26
  - Team Eastern KY Report & Team KY Emergency Relief Report – 04/2/26
  - Team Kentucky Storm Relief Fund Report – November 3, 2025
31. Teachers Retirement Systems
  - Annual Valuation of the Retiree Health and Life Insurance Trusts – June 30, 2025

- Annual Valuation of the Retirement Annuity Trust – June 30, 2025
- Economic Assumption Review – June 30, 2025
- The 85<sup>th</sup> Annual Comprehensive Financial Report FY 2024 & 2025

### 32. Tourism, Arts and Heritage Cabinet

- HB 6 Report for Agencies – January 2026
- Department of Parks
  - Kentucky State Park Projects Report (HJR 56) – Q2
  - Kentucky State Parks Report (HB 6) – December 2025
  - State Parks HB 6 Quarterly Report – FY 2026 Q3

### 33. Transportation Cabinet

- Aviation Contract Quarterly Report – FY 2026 Q2
- Aviation Contract Quarterly Report – Q3
- County and City Bridge Improvement Program Annual Report - 2025
- County Priority Project / Local Assistance Road Balance Report – 2025
- County Priority Projects Program Quarterly Progress Report
- HB 6 Semiannual Report on Expenditures – February 2026
- Highway Construction Contingency Account Project – November 4, 2025
- Highway Construction Contingency Report – Q3
- Highway Contingency Fund Budget and Authorization Report – FY 2026 Q2
- Highway Contingency Project Memo – March 2026
- Highway Contingency Project Memo – April 2026
- Highway Contingency Project Memo – February 2026
- Highway Contingency Project Memo – May 2026
- Highway Contingency Project Memo for Muhlenberg County and Rowan County
- Local Assistance Road Program (LARP) Candidate Projects Report – September 2025
- Local Assistance Road Program (LARP) Progress Quarterly Report
- Local Assistance Road Program (LARP) Report - Edit from November 1st Report to include Henry County information and an edit to Coal Creek Road in Christian County
- Local County Road Program (LARP) Requests and Cover Letter – November 2025
- Motorcycle Rider Education Program Fund Monthly Report – February 2026
- Motorcycle Safety Education Program Fund Monthly Report – November 2025
- Motorcycle Safety Education Program Fund Monthly Report – October 2025
- Road Fund Cash Management Plan Quarterly Report – FY 2026 Q2
- Road Fund Cash Management Plan Quarterly Report – November 6, 2025
- Road Fund Cash Management Plan Quarterly Report – Q3

### 34. Universities

- Kentucky State University

- Education and General Revenues and Expenses/Transfers by Functional Area – 7/1/25 – 11/30/25
- July to October Comparative Prior Year Data – 2025
- KSU Reporting Package December 2025
- Management Improvement Plan Final Report - 2025
- Management Improvement Plan Final Report – November 1, 2025
- Monthly Financial Report – December 2025
- Monthly Financial Report – January 2026
- Monthly Financial Report – November 2025
- University of Kentucky
  - Martin-Gatton College of Agriculture, Food and Environment - Kentucky Tobacco Research & Development Center Quarterly Report – July to September 2025
  - Tobacco Research and Development Center Annual Report – FY 2025
  - Tobacco Research and Development Center Quarterly Report – January through March 2026
- University of Louisville
  - The Brandeis School of Law Immigration Clinic Update – May 20, 2025

35. Workers' Compensation Funding Commission

- Monthly Financial Statements - August 2025
- Monthly Financial Statements - September 2025
- Monthly Financial Statements - October 2025
- Monthly Financial Statements – November 2025
- Monthly Financial Statements – December 2025
- Monthly Financial Statements – January 2026