

# Child Abuse and Neglect Prevention Board

Office of the Attorney General  
1024 Capital Center Drive, Suite 200  
Frankfort, Kentucky 40601

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September 24, 2026

Via email, [reportstolrc@kylegislature.gov](mailto:reportstolrc@kylegislature.gov)

Interim Joint Committee on Appropriations and Revenue  
c/o Legislative Research Commission  
702 Capital Avenue  
Frankfort, KY 40601

Re: Report on Use of Specialty License Plate Funds  
Child Victims' Trust Fund, Fiscal Year 2026 (July 1, 2025, to June 30, 2026)

To Whom It May Concern:

The Child Victims' Trust Fund ("Trust Fund") was established by KRS 41.400. It receives mandatory EF fees under KRS 186.162(2)(v) that are used to build awareness about and invest in the prevention of child sexual abuse and exploitation and child abuse and neglect.

The Trust Fund is administered by the Child Abuse and Neglect Prevention Board ("Board"), an autonomous agency within the Office of the Attorney General. KRS 15.905, .935. Receipts and disbursements from Fiscal Year 2026 are detailed below. This information is provided pursuant to KRS 186.164(15).

In Fiscal Year 2026, the Trust Fund received a total of \$105,437.08 from the following sources:

- Income tax refund designations
- Mandatory EF fees from the sale of specialty license plates
- Excess SF fees from the sale of specialty license plates under KRS 186.162(5)
- Kentucky Employees Charitable Campaign ("KECC")
- Private donations
- Interest income

One-half of the contributions from income tax refund designations and the KECC must be preserved under KRS 41.400(4). Use of the Trust Fund's remaining money is limited to the specific purposes set out in KRS 15.935. These permissible uses include funding prevention programs, community resource organizations, education, and the Board's actual and necessary operating expenses.



**KENTUCKY CHILD VICTIMS' TRUST FUND**

In keeping with these statutory requirements, the Board approved funding for the following activities in Fiscal Year 2026:

- Funding of three (3) child sexual abuse and exploitation and child abuse and neglect prevention educational programs in the amount of \$8,820.00
- Providing a KECC charity-hosted breakfast in the amount of \$112.25
- Maintaining annual membership with the Children's Trust Fund Alliance in the amount of \$125.00
- Providing Board training through the Children's Trust Fund Alliance Annual Membership meeting in the amount of \$350.00

Over 90% of these expenditures supported educational programming designed to increase awareness of child abuse and provide education, information, and resources to professionals, caregivers, and community members. The remaining disbursements were for operating expenses incurred in performing the Board's duties.

The total cost of these activities, \$9,407.25, was paid using money carried forward from the previous fiscal year. All money received from mandatory EF fees during Fiscal Year 2026 remains in a separate account (63B0). It will be used with the other receipts from Fiscal Year 2026 to fund disbursements in the upcoming fiscal years as required by KRS 41.400(4).

Supporting financial documentation is attached. Please do not hesitate to contact me with any questions or requests for additional information.

Thank you for your time and attention to this matter.

Sincerely,



Sarah E. Wiedenhofer  
Designee for Attorney General Russell Coleman  
Chairperson for the Child Abuse and Neglect Prevention Board  
502-764-0684 | [serah.wiedenhofer@ky.gov](mailto:serah.wiedenhofer@ky.gov)

Attachments



KENTUCKY CHILD VICTIMS' TRUST FUND  
[CoreAboutKids.ky.gov](http://CoreAboutKids.ky.gov)

# JUNE 2026

Summary Fund Activity Report Fiscal Year 2026 (1 July 2025 - 30 June 2026)

## REVENUE ACCOUNTS

| Child Victims Trust Fund (6305)                                    | FY2026 YTD           |
|--------------------------------------------------------------------|----------------------|
| Carryforward Beginning Balance 6305                                | \$ 737,358.32        |
| <b>Receipts:</b>                                                   |                      |
| Child Victim Fund (R202) <b>Income Tax Checkoffs</b>               | \$ 18,716.00         |
| License Plate (R320) <b>Excess SF fees, KRS 186.162(5)</b>         | \$ 3,537.95          |
| Interest Income (R771)                                             | \$ 29,076.70         |
| Miscellaneous Donations (R802) <b>KECC &amp; Private Donations</b> | \$ 29,079.74         |
| <b>Total Receipts:</b>                                             | <u>\$ 80,410.39</u>  |
| TOTAL SOURCE OF FUNDS 6305                                         | \$ 817,768.71        |
| <b>Expenditures:</b>                                               |                      |
| Transfer to operating expense account (1368)                       | \$ -                 |
| <b>TOTAL EXPENDED 6305</b>                                         | <u>\$ -</u>          |
| <b>Fund Balance (Cash on Hand) 6305</b>                            | <b>\$ 817,768.71</b> |

| CVTF-KYTC SP LICENSE PLATE (63B0)                                | FY2026 YTD          |
|------------------------------------------------------------------|---------------------|
| Carryforward Beginning Balance 63B0                              | \$ 16,886.70        |
| <b>Receipts:</b>                                                 |                     |
| License Plate (R320) <b>Mandatory EF fees, KRS 186.162(2)(v)</b> | \$ 23,855.00        |
| Interest Income (R771)                                           | \$ 1,171.69         |
| <b>Total Receipts:</b>                                           | <u>\$ 25,026.69</u> |
| TOTAL SOURCE OF FUNDS 63B0                                       | \$ 41,913.39        |
| <b>Expenditures:</b>                                             |                     |
|                                                                  | \$ -                |
| <b>TOTAL EXPENDED 63B0</b>                                       | <u>\$ -</u>         |
| <b>Fund Balance (Cash on Hand) 63B0</b>                          | <b>\$ 41,913.39</b> |

# JUNE 2026

Summary Fund Activity Report Fiscal Year 2026 (1 July 2025 - 30 June 2026)

## OPERATING EXPENSES ACCOUNT

| Attorney General - Child Victims Exploitation Board Fund (1368) |    | FY2026 YTD |
|-----------------------------------------------------------------|----|------------|
| Carryforward Beginning Balance 1368                             | \$ | 71,455.96  |
| Receipts:                                                       |    |            |
| Transfer from Trust Fund (N163)                                 | \$ | -          |
| Total Receipts:                                                 | \$ | -          |
| TOTAL SOURCE OF FUNDS 1368                                      | \$ | 71,455.96  |
| Expenditures:                                                   |    | 9,407.25   |
| TOTAL EXPENDED 1368                                             | \$ | 9,407.25   |
| Fund Balance (Cash on Hand) 1368                                | \$ | 62,048.71  |

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**CHILD VICTIMS' TRUST FUND (6305)**

**REVENUE ACCOUNT**

Monthly Activity Report

Fiscal Year 2026 (1 July 2025 - 30 June 2026)

|                                                                     |            |            |            |            |            |            |            |            |            |            |            |            |
|---------------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Carryforward Balance</b>                                         | 737,358.32 | 740,542.44 | 745,500.68 | 757,559.99 | 760,284.36 | 762,639.70 | 765,477.86 | 767,774.75 | 775,660.15 | 782,675.86 | 802,262.92 | 808,141.66 |
| <b>Receipts:</b>                                                    | July       | August     | September  | October    | November   | December   | January    | February   | March      | April      | May        | June       |
| Child Victim Fund (R202) <b>Income Tax</b>                          | 558.00     | 164.00     | 195.00     | 116.00     | 208.00     | 228.00     |            | 3,146.00   | 4,838.00   | 5,099.00   | 3,515.00   | 649.00     |
| <b>Checkoffs</b>                                                    |            |            |            |            |            |            |            |            |            |            |            |            |
| License Plate (R320) <b>Excess SF fees</b>                          | 2,626.12   | 2,877.36   | 2,251.76   | 2,608.37   | 2,147.34   | 2,610.16   | 2,296.89   | 2,242.26   | 2,177.71   | 2,438.15   | 2,363.74   | 3,537.95   |
| Interest Income (R771)                                              |            |            |            |            |            |            |            |            |            |            |            | 2,436.84   |
| Miscellaneous Donations (R802) <b>KECC &amp;</b>                    |            | 1,916.88   | 9,612.55   |            |            |            |            | 2,497.14   |            | 12,049.91  |            | 3,003.26   |
| <b>Private Donations</b>                                            |            |            |            |            |            |            |            |            |            |            |            | 29,079.74  |
| <b>Total Receipts:</b>                                              | 3,184.12   | 4,958.24   | 12,059.31  | 2,724.37   | 2,355.34   | 2,838.16   | 2,296.89   | 7,885.40   | 7,015.71   | 19,587.06  | 5,878.74   | 9,627.05   |
| <b>Expenditures: (Transfers to operating expenses account 1368)</b> |            |            |            |            |            |            |            |            |            |            |            |            |
| <b>Total Expended:</b>                                              |            |            |            |            |            |            |            |            |            |            |            |            |

|                                    |            |            |            |            |            |            |            |            |            |            |            |            |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Fund Balance (Cash on Hand)</b> | 740,542.44 | 745,500.68 | 757,559.99 | 760,284.36 | 762,639.70 | 765,477.86 | 767,774.75 | 775,660.15 | 782,675.86 | 802,262.92 | 808,141.66 | 817,768.71 |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|

JUNE2026

CVTF-KYTC SP LICENSE PLATE (63B0)

REVENUE ACCOUNT

Monthly Activity Report

Fiscal Year 2026 (1 July 2025 - 30 June 2026)

|                                                              |           |           |           |           |           |           |           |           |           |           |           |           |           |
|--------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Carryforward Balance                                         | 16,886.70 | 23,246.71 | 23,336.92 | 23,407.06 | 29,915.41 | 29,999.92 | 30,102.60 | 30,192.96 | 35,555.99 | 35,655.59 | 41,665.51 | 41,788.00 |           |
| Receipts:                                                    | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      | YTD       |
| License Plate (R320)Mandatory EF fees                        | 6,290.00  |           |           | 6,415.00  |           |           |           | 5,260.00  |           | 5,890.00  |           |           | 23,855.00 |
| Interest Income (R771)                                       | 70.01     | 90.21     | 70.14     | 93.35     | 84.51     | 102.68    | 90.36     | 103.03    | 99.60     | 119.92    | 122.49    | 125.39    | 1,171.69  |
| Total Receipts:                                              | 6,360.01  | 90.21     | 70.14     | 6,508.35  | 84.51     | 102.68    | 90.36     | 5,363.03  | 99.60     | 6,009.92  | 122.49    | 125.39    | 25,026.69 |
| Expenditures: (Transfers to operating expenses account 1368) |           |           |           |           |           |           |           |           |           |           |           |           |           |
| Total Expended:                                              |           |           |           |           |           |           |           |           |           |           |           |           |           |
| Fund Balance (Cash on Hand)                                  | 23,246.71 | 23,336.92 | 23,407.06 | 29,915.41 | 29,999.92 | 30,102.60 | 30,192.96 | 35,555.99 | 35,655.59 | 41,665.51 | 41,788.00 | 41,913.39 |           |

JUNE 2026

ATTORNEY GENERAL - CHILD VICTIMS' EXPLOITATION BOARD FUND (1368)  
OPERATING EXPENSES ACCOUNT

Monthly Activity Report  
Fiscal Year 2026 (1 July 2025 - 30 June 2026)

|                                                                    |              |              |              |              |              |              |              |              |              |              |              |          |
|--------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|
| <b>Carryforward Balance</b>                                        | 71,455.96    | \$ 71,455.96 | \$ 71,455.96 | \$ 71,330.96 | \$ 70,980.96 | \$ 70,980.96 | \$ 65,868.71 | \$ 65,868.71 | \$ 64,348.71 | \$ 64,348.71 | \$ 64,348.71 |          |
| <b>Receipts:</b>                                                   |              |              |              |              |              |              |              |              |              |              |              |          |
| Transfer from Trust Fund account (6205)                            | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -     |
| <b>Total Receipts:</b>                                             | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -     |
| <b>Expenditures:</b>                                               |              |              |              |              |              |              |              |              |              |              |              |          |
| Children's Trust Fund Balance - annual membership fee              |              |              |              |              |              |              |              |              |              |              |              | 2,350.00 |
| Children's Trust Fund Balance - annual meeting registration fee    |              |              |              |              |              |              |              |              |              |              |              | 3,000.00 |
| Johns Hopkins and Community Action Alliance Conf Sponsorship Award |              |              |              |              |              |              |              |              |              |              |              | 1,520.00 |
| Northwest KY Community Action Conference Sponsorship Award         |              |              |              |              |              |              |              |              |              |              |              | 2,300.00 |
| Present Child Abuse Neglects Conference Sponsorship Award          |              |              |              |              |              |              |              |              |              |              |              | 5,000.00 |
| KECC Charity Breakfast, Lead Coordinator Meeting                   |              |              |              |              |              |              |              |              |              |              |              | 112.25   |
| <b>Total Expended</b>                                              | \$ -         | \$ -         | \$ -         | \$ 125.00    | \$ 350.00    | \$ -         | \$ 5,112.25  | \$ -         | \$ 1,520.00  | \$ -         | \$ 2,300.00  | 9,407.25 |
| <b>Fund Balance (Cash on Hand)</b>                                 | \$ 71,455.96 | \$ 71,455.96 | \$ 71,330.96 | \$ 70,980.96 | \$ 70,980.96 | \$ 65,868.71 | \$ 65,868.71 | \$ 64,348.71 | \$ 64,348.71 | \$ 62,048.71 |              |          |