



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

MATHEW G. BEVIN
GOVERNOR

EDGAR C. ROSS
Controller

Statewide Accounting Services
702 Capital Avenue, Room 484
Frankfort, Kentucky 40601
(502) 564-7750 Fax (502) 564-7882
<http://finance.ky.gov/>

WILLIAM M. LANDRUM
III
Secretary

May 16, 2019

Legislative Research Commission
Capitol Building, Room 300
Frankfort, Kentucky 40601

Ms. Glass,

Enclosed are the Surtax Receipts Statements for the Law Enforcement and Professional Firefighters Foundation Fund Programs per KRS 42.190, which reflect activity for Accounting Period 10, and year-to-date activity for the period of July 1, 2018, through April 30, 2019.

If you have any questions concerning this statement, please contact me at 564-7232.

Sincerely,

Jason Mach

Enclosure

- cc: John McGuire, The Department of Criminal Justice Training
Janice Tomes, Governor's Office for Policy and Management
Ryan Barrow, Office of Financial Management
Brenda Goddard, KCTCS, Kentucky Fire Commission
Ken Smith, Department of Criminal Justice Training
Kevin Rader, Department of Criminal Justice Training
Melissa Highfield Smith, Governor's Office for Policy and Management
Tina Howard, Office of Attorney General
Christy Glass, Legislative Research Commission
Ed Ross, Office of the Controller
Dennis Paiva, Treasury
Tammy Eversole, Office of Attorney General
Carla Wright, Governor's Office for Policy and Management

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD JULY 1, 2018- APRIL 30, 2019**

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)					
GROSS RECEIPTS (REVENUE DISTRIBUTION)					
VOLUNTEER FIRE DEPARTMENT AID					
R284 Volunteer Fire Dept Aid Fund		1,831,420.77		17,073,717.64	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,414,416.30		68,319,846.72		
R286 Firefighters Fund	2,373,296.92	10,787,713.22	20,937,830.70	89,257,677.42	
		12,619,133.99		106,331,395.06	0.03
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(17,532.54)		
R286		0.00	(5,491.41)	(23,023.95)	0.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	1,769.70		(46,583.04)		
R285	(1,380.37)		290,281.28		
R286	(389.33)	0.00	(303,380.95)	(59,682.71)	0.00
NET RECEIPTS TO BE DISTRIBUTED		12,619,133.99		106,248,688.40	
TOTAL					
R284	1,833,190.47		17,027,134.60		
R285	8,413,035.93		68,592,595.46		
R286	2,372,907.59	12,619,133.99	20,628,958.34	106,248,688.40	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -					
14E6-130-D130-T113		0.00			
13DB-525-0000-EED0-N114 (78%)	0.00				
1341-470-UNIT-PK00-N114 (22%)	0.00				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				13,012,590.43	
CASH BALANCE MARCH 31, 2019		15,265,634.86			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		78%:		78%:	
REVENUE DISTRIBUTION (N114)	8,414,416.30	8,414,416.31	68,319,846.72	69,620,988.39	
REVENUE REFUNDS: PRIOR YEAR			(173.16)		
REVENUE REFUNDS: CURRENT YEAR			(17,359.38)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	1,380.37	8,415,796.67	1,293,042.02	69,595,356.20	
INVESTMENT INCOME (R771)		26,092.04		209,828.25	
OTHER REVENUE		5,434.31		27,684.16	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			64,666,177.67		
ACCRUED EXPENDITURES	5,533,676.51		64,666,177.67	0.00	
CASH BALANCE APRIL 30, 2019		18,179,281.37		18,179,281.37	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				39,904,620.14	
CASH BALANCE MARCH 31, 2019		44,178,116.82			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		22%:			
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	2,373,296.92	2,373,296.91			
VOLUNTEER FIRE DEPT AID	1,831,420.77	4,204,717.69	38,011,548.37		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(5,491.41)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(1,380.37)	4,203,337.32	(1,352,724.73)	36,653,332.23	
INVESTMENT INCOME (R771)		87,571.42		940,689.34	
OTHER REVENUE				34,481.62	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		1,985,045.62		\$31,049,143.39	
CASH BALANCE APRIL 30, 2019		46,483,979.94		46,483,979.94	

Cash Roll Forward	\$5,166,690.94
Beginning Cash	13,012,590.43
Accrued Expenditures	0.00
Cash Balance	18,179,281.37

Total R284+R286	38,011,548.34
Variance	0.03

Cash Roll Forward	\$6,579,359.80
Beginning Cash	39,904,620.14
Cash Balance	46,483,979.94

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2018- APRIL 30, 2019**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,831,420.77		\$ 17,073,717.64	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	10,787,713.22	\$ 12,619,133.99	89,257,677.42	\$ 106,331,395.06
REVENUE REFUNDS		0.00		(23,023.95)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(59,682.71)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 12,619,133.99</u>		<u>\$ 106,248,688.40</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 13,012,590.43
CASH BALANCE MARCH 31, 2019		\$ 15,265,634.86		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 8,414,416.30		\$ 68,319,846.72	
REVENUE REFUNDS: PRIOR YEAR	0.00		(173.16)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(17,359.38)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	1,380.37	8,415,796.67	1,293,042.02	69,595,356.20
INVESTMENT INCOME		26,092.04		209,828.25
OTHER REVENUE		5,434.31		27,684.16
EXPENDITURES		<u>5,533,676.51</u>		<u>64,666,177.67</u>
CASH BALANCE APRIL 30, 2019		<u>\$ 18,179,281.37</u>		<u>\$ 18,179,281.37</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 39,904,620.14
CASH BALANCE MARCH 31, 2019		\$ 44,178,116.82		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,204,717.69		\$ 38,011,548.37	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		(5,491.41)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(1,380.37)	4,203,337.32	(1,352,724.73)	36,653,332.23
INVESTMENT INCOME		87,571.42		940,689.34
OTHER REVENUE		0.00		34,481.62
EXPENDITURES		<u>1,985,045.62</u>		<u>31,049,143.39</u>
CASH BALANCE APRIL 30, 2019		<u>\$ 46,483,979.94</u>		<u>\$ 46,483,979.94</u>