



Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM  
III  
Secretary

July 22, 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 12, and year-to-date activity for the period of July 1, 2018, through June 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 - JUNE 30, 2019**

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b>					
<b>GROSS RECEIPTS (REVENUE DISTRIBUTION)</b>					
<b>VOLUNTEER FIRE DEPARTMENT AID</b>					
R284 Volunteer Fire Dept Aid Fund		1,687,372.83		20,462,681.52	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	6,818,801.57		82,420,022.54		
R286 Firefighters Fund	1,923,251.78	8,742,053.33	24,914,803.43	107,334,825.97	
		10,429,426.16		127,797,507.49	(1,315,761.02)
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			0.00		
R285	(328.22)		(21,187.14)		
R286	(92.59)	(420.81)	(6,522.21)	(27,709.35)	420.81
<b>UNHONORED CHECKS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>RECEIPT ADJUSTMENTS</b>					
R284	(2,876.20)		(49,459.24)		
R285	3,795.64		294,076.92		
R286	1,070.56	1,990.00	(302,310.39)	(57,692.71)	(0.00)
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<b>10,430,995.35</b>		<b>127,712,105.43</b>	
<b>TOTAL</b>					
R284	1,684,496.63		20,413,222.28		
R285	6,822,268.99		82,692,912.32		
R286	1,924,229.73	10,430,995.35	24,605,970.83	127,712,105.43	
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
JV2T - 768 -		2000000085			
14E6-130-D130-T113		420.81			
13DB-525-0000-EED0-N114 (72%)	328.22				
1341-470-UNIT-PK00-N114 (28%)	92.59				
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2018				13,012,590.43	
CASH BALANCE MAY 31, 2019		19,540,257.71			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	5,792,507.95	72%: 6,294,278.40	81,393,728.92	77,281,074.70	
REVENUE REFUNDS: PRIOR YEAR			(173.16)		
REVENUE REFUNDS: CURRENT YEAR	(3,328.38)		(20,685.76)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	3,795.64	5,792,977.21	1,296,637.66	82,669,707.66	
INVESTMENT INCOME (R771)		28,164.43		269,736.55	
OTHER REVENUE		1,708.64		30,538.20	
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
CASH EXPENDITURES			78,539,505.81		
ACCRUED EXPENDITURES		7,925,142.58	5,101.42	78,544,607.23	
CASH BALANCE JUNE 30, 2019		17,437,965.61		17,437,965.61	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2018				39,904,620.14	
CASH BALANCE MAY 31, 2019		45,560,470.39			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)		28%: 1,633,784.33	2,447,774.93		
FIREFIGHTERS FUND	1,633,784.33		45,088,017.55		
VOLUNTEER FIRE DEPT AID	1,687,372.83	3,321,157.16	0.00		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(938.21)		(6,429.62)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(1,805.64)	3,318,413.31	(1,354,530.37)	43,727,057.56	
INVESTMENT INCOME (R771)		141,562.82		1,278,135.15	
OTHER REVENUE				34,481.62	
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
		6,249,293.90		42,173,141.85	
CASH BALANCE JUNE 30, 2019		42,771,152.62		42,771,152.62	

Cash Roll Forward	4,430,476.60
Beginning Cash	13,012,590.43
Accrued Expenditures	5,101.42
Cash Balance	17,437,965.61

Total R284+R286	45,377,484.95
Variance	0.00

Cash Roll Forward	2,868,532.48
Beginning Cash	39,904,620.14
Cash Balance	42,771,152.62

The variance for Fund 13DB in the amount of \$1,026,293.62 is due to JV2T X08532CA\_1817952006, processing in Accounting Period 1 rather than Accounting Period 12. The JV2T will be reflected on the next month's report.

The variance for Fund 1341 in the amount of \$289,467.43 is due to JV2T, X08532CA\_1817952006, processing in Accounting Period 1 rather than Accounting Period 12. The JV2T will be reflected on the next month's report.

JV2T 2000000085 for the Revenue Refunds posted in Accounting Period 1 BFY 2020

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

<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
<b>GROSS RECEIPTS:</b>				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,687,372.83		\$ 20,462,681.52	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,742,053.33</u>	\$ 10,429,426.16	<u>107,334,825.97</u>	\$ 127,797,507.49
REVENUE REFUNDS		(420.81)		(27,709.35)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		1,990.00		(57,692.71)
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<u>\$ 10,430,995.35</u>		<u>\$ 127,712,105.43</u>

<b>LAW ENFORCEMENT FOUNDATION FUND</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
<b>BALANCE FORWARDED FROM FISCAL YEAR 2018</b>				\$ 13,012,590.43
<b>CASH BALANCE MAY 31, 2019</b>		\$ 19,540,257.71		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 5,792,507.95		\$ 81,393,728.92	
REVENUE REFUNDS: PRIOR YEAR	0.00		(173.16)	
REVENUE REFUNDS: CURRENT YEAR	(3,326.38)		(20,685.76)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>3,795.64</u>	5,792,977.21	<u>1,296,837.66</u>	82,669,707.66
<b>INVESTMENT INCOME</b>		28,164.43		269,736.55
<b>OTHER REVENUE</b>		1,708.84		30,538.20
<b>EXPENDITURES</b>		<u>7,925,142.58</u>		<u>78,544,607.23</u>
<b>CASH BALANCE JUNE 30, 2019</b>		<u>\$ 17,437,965.61</u>		<u>\$ 17,437,965.61</u>

<b>FIREFIGHTERS FOUNDATION FUND</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
<b>BALANCE FORWARDED FROM FISCAL YEAR 2018</b>				\$ 39,904,620.14
<b>CASH BALANCE MAY 31, 2019</b>		\$ 45,560,470.39		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 3,321,157.16		\$ 45,088,017.55	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(938.21)		(6,429.62)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(1,805.64)</u>	3,318,413.31	<u>(1,354,530.37)</u>	43,727,057.56
<b>INVESTMENT INCOME</b>		141,562.82		1,278,135.15
<b>OTHER REVENUE</b>		0.00		34,481.62
<b>EXPENDITURES</b>		<u>6,249,293.90</u>		<u>42,173,141.85</u>
<b>CASH BALANCE JUNE 30, 2019</b>		<u>\$ 42,771,152.62</u>		<u>\$ 42,771,152.62</u>