



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

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 13**, and year-to-date activity for the period of July 1, 2018, through June 30, 2019. This report represents the final report for the Law Enforcement and Professional Firefighters Foundation Fund Programs for Fiscal Year 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 - FINAL Period 13, 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		20,462,681.52	
LAW ENFORCEMENT AND FIREFIGHTERS FUND			
R285 Law Enforcement Fund		82,420,022.54	
R286 Firefighters Fund	0.00	24,914,803.43	107,334,825.97
	0.00	127,797,507.49	(1,315,761.02)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)			
REVENUE REFUNDS			
R284		0.00	
R285		(21,187.14)	
R286	0.00	(6,522.21)	(27,709.35)
			420.81
UNHONORED CHECKS			
R284		0.00	
R285		0.00	
R286	0.00	0.00	0.00
			0.00
RECEIPT ADJUSTMENTS			
R284		(49,459.24)	
R285		294,076.92	
R286	0.00	(302,310.39)	(57,692.71)
	0.00		127,712,105.43
NET RECEIPTS TO BE DISTRIBUTED			
	0.00		
TOTAL			
R284	0.00	20,413,222.28	
R285	0.00	82,692,912.32	
R286	0.00	24,605,970.83	127,712,105.43
DISTRIBUTE OTHER DISTRIBUTIONS:			
JV2T - 758 -			
14E6-130-D130-T113	0.00		
13DB-525-0000-EED0-N114 (72%)	0.00		
1341-470-UNIT-PK00-N114 (28%)	0.00		
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)			
BALANCE FORWARDED FROM FISCAL YEAR 2018			13,012,590.43
CASH BALANCE JUNE 30, 2019	17,437,965.61		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET): 72%:			
REVENUE DISTRIBUTION (N114)	0.00	81,393,728.92	77,281,074.70
REVENUE REFUNDS - PRIOR YEAR		(173.16)	
REVENUE REFUNDS - CURRENT YEAR		(20,685.76)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		0.00	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	0.00	1,296,837.66	82,669,707.66
INVESTMENT INCOME (R771)			
			269,736.55
OTHER REVENUE			
	(85.00)		30,453.20
EXPENDITURES (LAW ENFORCEMENT SUMMARY)			
CASH EXPENDITURES		78,605,310.08	
ACCRUED EXPENDITURES	168,586.22	107,883.37	78,713,193.45
CASH BALANCE FINAL Period 13, 2017	17,269,294.39		17,269,294.39
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)			
BALANCE FORWARDED FROM FISCAL YEAR 2018			39,904,620.14
CASH BALANCE JUNE 30, 2019	42,771,152.62		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)	28%		
FIREFIGHTERS FUND			
VOLUNTEER FIRE DEPT AID	0.00	45,088,017.55	
REVENUE REFUNDS - PRIOR YEAR		0.00	
REVENUE REFUNDS - CURRENT YEAR		(6,429.62)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		0.00	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	0.00	(1,354,530.37)	43,727,057.56
INVESTMENT INCOME (R771)			
			1,278,135.15
OTHER REVENUE			
			34,481.62
EXPENDITURES (FIREFIGHTERS SUMMARY)			
	0.00		42,173,141.85
CASH BALANCE FINAL Period 13, 2017	42,771,152.62		42,771,152.62

Cash Roll Forward	4,364,587.33
Beginning Cash	13,012,590.43
Accrued Expenditures	107,883.37
Cash Balance	17,269,294.39

Total R284+R286	45,377,484.95
Variance	

Cash Roll Forward	2,866,532.48
Beginning Cash	39,904,620.14
Cash Balance	42,771,152.62

The variance for Fund 13DB in the amount of \$1,028,293.62 is due to JV2T X08632CA_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 \$289,487.43 is due to JV2T, X08632CA_1817952006, processing in Accounting Period 1 rather than Accounting Period 12. The JV2T will be reflected on the next month's report.

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2018 - FINAL Period 13, 2019**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$	-	\$	20,462,681.52
LAW ENFORCEMENT AND FIREFIGHTERS FUND		0.00		107,334,825.97
REVENUE REFUNDS				(27,709.35)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(57,692.71)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ -</u>		<u>\$ 127,712,105.43</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 13,012,590.43
CASH BALANCE JUNE 30, 2019		\$ 17,437,965.61		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$	-	\$	81,393,728.92
REVENUE REFUNDS: PRIOR YEAR		0.00		(173.16)
REVENUE REFUNDS: CURRENT YEAR		0.00		(20,685.76)
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
		<u>0.00</u>	<u>0.00</u>	<u>1,296,837.66</u>
INVESTMENT INCOME		0.00		269,736.55
OTHER REVENUE		(85.00)		30,453.20
EXPENDITURES		<u>168,586.22</u>		<u>78,713,193.45</u>
CASH BALANCE FINAL Period 13, 2017		<u>\$ 17,269,294.39</u>		<u>\$ 17,269,294.39</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 39,904,620.14
CASH BALANCE JUNE 30, 2019		\$ 42,771,152.62		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$	-	\$	45,088,017.55
REVENUE REFUNDS: PRIOR YEAR		0.00		0.00
REVENUE REFUNDS: CURRENT YEAR		0.00		(6,429.62)
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
		<u>0.00</u>	<u>0.00</u>	<u>(1,354,530.37)</u>
INVESTMENT INCOME		0.00		1,278,135.15
OTHER REVENUE		0.00		34,481.62
EXPENDITURES		<u>0.00</u>		<u>42,173,141.85</u>
CASH BALANCE FINAL Period 13, 2017		<u>\$ 42,771,152.62</u>		<u>\$ 42,771,152.62</u>