



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

October 10, 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 3 and year-to-date activity for the period of July 1, 2019, through September 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, 2019 - SEPTEMBER 30, 2019**

20-LAWFIRE SCHEDULE

	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		1,756,286.96		5,194,701.35	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,362,533.85		20,824,425.13		
R286 Firefighters Fund	2,076,612.17	9,439,146.02	5,873,555.90	26,697,981.03	
		11,195,432.98		31,892,682.38	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			(104.16)		
R285	(96,233.51)		(103,700.78)		
R286	(27,142.78)	(123,376.29)	(29,248.95)	(133,053.89)	123,376.29
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,072,056.69		31,759,628.49	
TOTAL					
R284	1,756,286.96		5,194,597.19		
R285	7,266,300.34		20,720,724.35		
R286	2,049,469.39	11,072,056.69	5,844,306.95	31,759,628.49	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2000000473			
14E6-130-D130-T113		0.00			
13DB-525-0000-EED0-N114 (72%)		96,233.51			
1341-470-UNIT-PK00-N114 (28%)		27,142.78			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2019				17,269,294.39	
Cash Balance August 31, 2019		18,141,818.39			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	7,362,533.85	6,796,185.13	20,824,425.13	19,222,546.34	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(7,139.05)		(7,467.27)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		7,355,394.80		20,816,957.86	
INVESTMENT INCOME (R771)		25,115.63		81,705.25	
OTHER REVENUE		2,684.38		1,034,552.50	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			20,413,194.48		
ACCRUED EXPENDITURES		6,627,814.31	(107,883.37)	20,305,311.11	
CASH BALANCE SEPTEMBER 30, 2019		18,897,198.89		18,897,198.89	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2019				42,771,152.62	
CASH BALANCE AUGUST 31, 2018		41,366,265.80			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)			28%		
FIREFIGHTERS FUND	2,076,612.17		2,642,960.89		
VOLUNTEER FIRE DEPT AID	1,756,286.96	3,832,899.13	11,068,257.25		
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(2,117.74)		(2,210.33)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		3,830,781.39		11,066,046.92	
INVESTMENT INCOME (R771)		29,316.56		214,751.54	
OTHER REVENUE				294,126.28	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		760,563.93		9,880,277.54	
CASH BALANCE SEPTEMBER 30, 2019		44,465,799.82		44,465,799.82	

Cash Roll Forward	1,520,021.13
Beginning Cash	17,269,294.39
Accrued Expenditures	(107,883.37)
Cash Balance	18,897,198.89

Total R284+R286	11,068,257.25
Variance	0.00

Cash Roll Forward	1,694,647.20
Beginning Cash	42,771,152.62
Cash Balance	44,465,799.82

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:			
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,756,286.96		\$ 5,194,701.35
LAW ENFORCEMENT AND FIREFIGHTERS FUND	9,439,146.02	\$11,195,432.98	26,697,981.03
REVENUE REFUNDS		(123,376.29)	(133,053.89)
UNHONORED CHECKS		0.00	0.00
RECEIPT ADJUSTMENTS		0.00	0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>\$11,072,056.69</u>	<u>\$ 31,759,628.49</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2019			\$ 17,269,294.39
Cash Balance August 31, 2019		\$18,141,818.39	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 7,362,533.85		\$20,824,425.13
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(7,139.05)		(7,467.27)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	0.00	7,355,394.80	0.00
INVESTMENT INCOME		25,115.63	81,705.25
OTHER REVENUE		2,684.38	1,034,552.50
EXPENDITURES		<u>6,627,814.31</u>	<u>20,305,311.11</u>
CASH BALANCE SEPTEMBER 30, 2019		<u>\$18,897,198.89</u>	<u>\$ 18,897,198.89</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2019			\$ 42,771,152.62
Cash Balance August 31, 2019		\$41,366,265.80	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 3,832,899.13		\$11,068,257.25
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(2,117.74)		(2,210.33)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	0.00	3,830,781.39	0.00
INVESTMENT INCOME		29,316.56	214,751.54
OTHER REVENUE		0.00	294,126.28
EXPENDITURES		<u>760,563.93</u>	<u>9,880,277.54</u>
CASH BALANCE SEPTEMBER 30, 2019		<u>\$44,465,799.82</u>	<u>\$ 44,465,799.82</u>