



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

ANDY BESHEAR
GOVERNOR

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HOLLY M JOHNSON
SECRETARY

EDGAR C. ROSS
Controller

April 23, 2020
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 9 and year-to-date activity for the period of July 1, 2019, through March 31, 2020.

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
Josh Rayborn, 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 - MARCH 31, 2020**

	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		1,569,107.85		14,838,718.51	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,546,719.95		62,887,932.69		
R286 Firefighters Fund	1,846,510.80	8,393,230.75	17,737,622.39	80,625,555.08	
		9,962,338.60		95,464,273.59	(4,962,256.10)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			(309.30)		
R285	(30.81)		(114,284.21)		
R286	(8.69)	(39.50)	(32,217.70)	(146,811.21)	12,911.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			(377.97)		
R285			(15,752.86)		
R286		0.00	(4,443.11)	(20,573.94)	19,562.78
NET RECEIPTS TO BE DISTRIBUTED		9,962,299.10		95,296,888.44	
TOTAL					
R284	1,569,107.85		14,838,031.24		
R285	6,546,689.14		62,757,895.62		
R286	1,846,502.11	9,962,299.10	17,700,961.58	95,296,888.44	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2000001382			
14E6-130-D130-T113		39.50			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	30.81				
1341-470-UNIT-PK00-N114 (22%)	8.69				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2019				17,269,294.39	
CASH BALANCE FEBRUARY 29, 2020		18,514,164.78			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	78%	2,676,993.40	6,546,719.99	59,018,206.14	62,887,932.96
REVENUE REFUNDS: PRIOR YEAR				(96,233.51)	
REVENUE REFUNDS: CURRENT YEAR				(8,044.98)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		2,676,993.40		(723.84)	58,913,203.81
INVESTMENT INCOME (R771)		10,986.28		192,114.02	
OTHER REVENUE				1,040,947.66	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES				63,251,848.84	
ACCRUED EXPENDITURES		6,930,550.05		(107,883.37)	63,143,965.47
CASH BALANCE MARCH 31, 2020		14,271,594.41		14,271,594.41	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2019				42,771,152.62	
CASH BALANCE FEBRUARY 29, 2020		43,694,662.09			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	22%	755,049.46	1,846,510.77	31,483,811.35	
FIREFIGHTERS FUND		1,568,039.64	2,323,089.10	0.00	
VOLUNTEER FIRE DEPT AID				(29,621.72)	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR				0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		2,323,089.10		(287.32)	31,453,902.31
INVESTMENT INCOME (R771)		219,389.92		969,928.81	
OTHER REVENUE				369,126.28	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
CASH EXPENDITURES		3,364,154.83		32,691,123.74	
CASH BALANCE MARCH 31, 2020		42,872,986.28		42,872,986.28	

Cash Roll Forward	(3,105,583.35)
Beginning Cash	17,269,294.39
Accrued Expenditures	(107,883.37)
Cash Balance	14,271,594.41

Total R284+R286	32,576,340.90
Variance	(1,092,529.55)

Cash Roll Forward	101,833.66
Beginning Cash	42,771,152.62
Cash Balance	42,872,986.28

Notes:

Corrections were needed for two separate Receipt Adjustments in AP8. The corrections did not post until AP10, and will be seen on April's report.

JV2T - 130 - X09423CA_2006039006C posted in AP 10.

JV2T - 130 - X15191CA_2005958006C posted in AP 10.

JV2T - 130 - X08072CA_2009110006, in the amount of \$3,869,736.55 in Fund 13DB & \$1,092,529.55 in Fund 1341, did not post until AP10. It will be reflected in next month's report.

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2019 - MARCH 31, 2020**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,569,107.85		\$ 14,838,718.51	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,393,230.75	\$ 9,962,338.60	80,625,555.08	\$ 95,464,273.59
REVENUE REFUNDS		(39.50)		(146,811.21)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(20,573.94)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 9,962,299.10</u>		<u>\$ 95,296,888.44</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2019				\$ 17,269,294.39
CASH BALANCE FEBRUARY 29, 2020		\$ 18,514,164.78		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 2,676,993.40		\$ 59,018,206.14	
REVENUE REFUNDS: PRIOR YEAR	0.00		(96,233.51)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(8,044.98)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	2,676,993.40	(723.84)	58,913,203.81
INVESTMENT INCOME		10,986.28		192,114.02
OTHER REVENUE		0.00		1,040,947.66
EXPENDITURES		<u>6,930,550.05</u>		<u>63,143,965.47</u>
CASH BALANCE MARCH 31, 2020		<u>\$ 14,271,594.41</u>		<u>\$ 14,271,594.41</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2019				\$ 42,771,152.62
CASH BALANCE FEBRUARY 29, 2020		\$ 43,694,662.09		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 2,323,089.10		\$ 31,483,811.35	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		(29,621.72)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	2,323,089.10	(287.32)	31,453,902.31
INVESTMENT INCOME		219,389.92		969,928.81
OTHER REVENUE		0.00		369,126.28
EXPENDITURES		<u>3,364,154.83</u>		<u>32,691,123.74</u>
CASH BALANCE MARCH 31, 2020		<u>\$ 42,872,986.28</u>		<u>\$ 42,872,986.28</u>