



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

March 13, 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 8, and year-to-date activity for the period of July 1, 2018, through February 28, 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 - FEBRUARY 28, 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		1,685,198.52		13,639,507.67	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,449,141.67		53,532,636.51		
R286 Firefighters Fund	2,101,039.96	9,550,181.63	16,767,079.07	70,299,715.58	
		11,235,380.15		83,939,223.25	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(11,986.55)		(17,532.54)		
R286	(3,380.83)	(15,367.38)	(5,491.41)	(23,023.95)	15,367.38
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			(46,310.50)		
R285			289,811.26		
R286	0.00		(303,513.52)	(60,012.76)	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,220,012.77		83,856,186.54	
TOTAL					
R284	1,685,198.52		13,593,197.17		
R285	7,437,155.12		53,804,915.23		
R286	2,097,659.13	11,220,012.77	16,458,074.14	83,856,186.54	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	1900001170			
14E6-130-D130-T113		15,367.38			
13DB-525-0000-EED0-N114 (72%)	11,986.55				
1341-470-UNIT-PK00-N114 (28%)	3,380.83				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				13,012,590.43	
CASH BALANCE JANUARY 31, 2019		12,857,478.50			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	7,693,723.49	78%: 7,449,141.67	53,532,636.51	78%: 54,833,778.15	
REVENUE REFUNDS: PRIOR YEAR			(173.16)		
REVENUE REFUNDS: CURRENT YEAR			(5,372.83)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		7,693,723.49	1,289,811.26	54,816,901.78	
INVESTMENT INCOME (R771)		22,110.93		160,114.57	
OTHER REVENUE		1,631.74		18,597.35	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			52,922,796.57		
ACCRUED EXPENDITURES		5,489,537.10	0.00	52,922,796.57	0.00
CASH BALANCE FEBRUARY 28, 2019		15,085,407.56		15,085,407.56	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				39,904,620.14	
COMBINED SECTION BELOW FOR 690 & 470					
CASH BALANCE JANUARY 31, 2019		40,383,329.85			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%: 2,101,039.96			
FIREFIGHTERS FUND	2,170,024.57				
VOLUNTEER FIRE DEPT AID	1,689,907.28	3,859,931.85	30,406,586.74		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(2,110.58)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		3,859,931.85	(1,349,824.02)	29,054,652.14	
INVESTMENT INCOME (R771)		80,412.12		696,446.94	
OTHER REVENUE				34,481.62	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		2,651,843.31		28,018,370.33	
CASH BALANCE FEBRUARY 28, 2019		41,671,830.51		41,671,830.51	

Cash Roll Forward	
2,072,817.13	
Beginning Cash	
13,012,590.43	
Accrued Expenditures	
0.00	
Cash Balance	
15,085,407.56	

Total R284+R286	
30,406,586.74	
Variance	
0.00	

Cash Roll Forward	
1,767,210.37	
Beginning Cash	
39,904,620.14	
Cash Balance	
41,671,830.51	

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2018 - FEBRUARY 28, 2019**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:					
VOLUNTEER FIRE DEPARTMENT AID		\$ 1,685,198.52		\$13,639,507.67	
LAW ENFORCEMENT AND FIREFIGHTERS FUND		<u>9,550,181.63</u>	\$11,235,380.15	<u>70,299,715.58</u>	\$83,939,223.25
REVENUE REFUNDS			(15,367.38)		(23,023.95)
UNHONORED CHECKS			0.00		0.00
RECEIPT ADJUSTMENTS			0.00		(60,012.76)
NET RECEIPTS TO BE DISTRIBUTED			<u>\$11,220,012.77</u>		<u>\$83,856,186.54</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018					\$13,012,590.43
CASH BALANCE JANUARY 31, 2019			\$12,857,478.50		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 7,693,723.49		\$53,532,636.51	
REVENUE REFUNDS: PRIOR YEAR		0.00		(173.16)	
REVENUE REFUNDS: CURRENT YEAR		0.00		(5,372.83)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		<u>0.00</u>	7,693,723.49	<u>1,289,811.26</u>	54,816,901.78
INVESTMENT INCOME			22,110.93		160,114.57
OTHER REVENUE			1,631.74		18,597.35
EXPENDITURES			<u>5,489,537.10</u>		<u>52,922,796.57</u>
CASH BALANCE FEBRUARY 28, 2019			<u>\$15,085,407.56</u>		<u>\$15,085,407.56</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018					\$39,904,620.14
CASH BALANCE JANUARY 31, 2019			\$40,383,329.85		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 3,859,931.85		\$30,406,586.74	
REVENUE REFUNDS: PRIOR YEAR		0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR		0.00		(2,110.58)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		<u>0.00</u>	3,859,931.85	<u>(1,349,824.02)</u>	29,054,652.14
INVESTMENT INCOME			80,412.12		696,446.94
OTHER REVENUE			0.00		34,481.62
EXPENDITURES			<u>2,651,843.31</u>		<u>28,018,370.33</u>
CASH BALANCE FEBRUARY 28, 2019			<u>\$41,671,830.51</u>		<u>\$41,671,830.51</u>