



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

MATHEW G. BEVIN
GOVERNOR

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

EDGAR C. ROSS
Controller

April 16, 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 9, and year-to-date activity for the period of July 1, 2018, through March 31, 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 - MARCH 31, 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		1,602,789.20		15,242,296.87	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,372,793.91		59,905,430.42		
R286 Firefighters Fund	1,797,454.71	8,170,248.62	18,564,533.78	78,469,964.20	
		9,773,037.82		93,712,261.07	0.03
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(17,532.54)		
R286		0.00	(5,491.41)	(23,023.95)	0.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(2,042.24)		(48,352.74)		
R285	1,850.39		291,661.65		
R286	521.90	330.05	(302,991.62)	(59,682.71)	(0.00)
NET RECEIPTS TO BE DISTRIBUTED		9,773,367.87		93,629,554.41	
TOTAL					
R284		1,600,746.96		15,193,944.13	
R285		6,374,644.30		60,179,559.53	
R286		1,797,976.61	9,773,367.87	18,256,050.75	93,629,554.41
DISTRIBUTE OTHER DISTRIBUTIONS:					
		JVZT - 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 FEBRUARY 28, 2019		15,085,407.56			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	6,372,793.91	78%: 6,372,793.92	59,905,430.42	78%: 61,206,572.08	
REVENUE REFUNDS: PRIOR YEAR			(173.16)		
REVENUE REFUNDS: CURRENT YEAR	(11,986.55)		(17,359.38)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	1,850.39	6,362,657.75	1,291,661.65	61,179,559.53	
INVESTMENT INCOME (R771)		23,621.64		183,736.21	
OTHER REVENUE		3,652.50		22,249.85	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			59,132,501.16		
ACCRUED EXPENDITURES	6,209,704.59		59,132,501.16		0.00
CASH BALANCE MARCH 31, 2019		15,265,634.86		15,265,634.86	15,265,634.86
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				39,904,620.14	
CASH BALANCE FEBRUARY 28, 2019		41,671,830.51			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%:			
FIREFIGHTERS FUND	1,797,454.74	1,797,454.70			
VOLUNTEER FIRE DEPT AID	1,602,789.20	3,400,243.94	33,806,830.68		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(3,380.83)		(5,491.41)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(1,520.34)	3,395,342.77	(1,351,344.36)	32,449,994.91	
INVESTMENT INCOME (R771)		156,670.98		853,117.92	
OTHER REVENUE				34,481.62	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		1,045,727.44		29,064,097.77	
CASH BALANCE MARCH 31, 2019		44,178,116.82		44,178,116.82	44,178,116.82

Cash Roll Forward	2,253,044.43
Beginning Cash	13,012,590.43
Accrued Expenditures	0.00
Cash Balance	15,265,634.86

Total R284+R286	33,806,830.65
Variance	0.03

Cash Roll Forward	4,273,496.68
Beginning Cash	39,904,620.14
Cash Balance	44,178,116.82

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2018 - MARCH 31, 2019**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:			
VOLUNTEER FIRE DEPARTMENT AID		\$ 1,602,789.20	\$ 15,242,296.87
LAW ENFORCEMENT AND FIREFIGHTERS FUND		8,170,248.62	78,469,964.20
		\$ 9,773,037.82	\$ 93,712,261.07
REVENUE REFUNDS		0.00	(23,023.95)
UNHONORED CHECKS		0.00	0.00
RECEIPT ADJUSTMENTS		330.05	(59,682.71)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 9,773,367.87</u>	<u>\$ 93,629,554.41</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2018			\$ 13,012,590.43
CASH BALANCE FEBRUARY 28, 2019		\$ 15,085,407.56	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 6,372,793.91		\$ 59,905,430.42
REVENUE REFUNDS: PRIOR YEAR	0.00		(173.16)
REVENUE REFUNDS: CURRENT YEAR	(11,986.55)		(17,359.38)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	1,850.39	6,362,657.75	1,291,661.65
			61,179,559.53
INVESTMENT INCOME		23,621.64	183,736.21
OTHER REVENUE		3,652.50	22,249.85
EXPENDITURES		<u>6,209,704.59</u>	<u>59,132,501.16</u>
CASH BALANCE MARCH 31, 2019		<u>\$ 15,265,634.86</u>	<u>\$ 15,265,634.86</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2018			\$ 39,904,620.14
CASH BALANCE FEBRUARY 28, 2019		\$ 41,671,830.51	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 3,400,243.94		\$ 33,806,830.68
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(3,380.83)		(5,491.41)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	(1,520.34)	3,395,342.77	(1,351,344.36)
			32,449,994.91
INVESTMENT INCOME		156,670.98	853,117.92
OTHER REVENUE		0.00	34,481.62
EXPENDITURES		<u>1,045,727.44</u>	<u>29,064,097.77</u>
CASH BALANCE MARCH 31, 2019		<u>\$ 44,178,116.82</u>	<u>\$ 44,178,116.82</u>