



**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

August 12, 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 1, and year-to-date activity for the period of July 1, 2019, through July 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, 2019 - JULY 31, 2019**

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b>					
<b>GROSS RECEIPTS (REVENUE DISTRIBUTION)</b>					
<b>VOLUNTEER FIRE DEPARTMENT AID</b>					
R284 Volunteer Fire Dept Aid Fund		1,681,338.22		1,681,338.22	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	6,049,581.96		6,049,581.96		
R286 Firefighters Fund	1,706,292.36	7,755,874.32	1,706,292.36	7,755,874.32	
		<u>9,437,212.54</u>		<u>9,437,212.54</u>	0.00
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			0.00		
R285	(328.22)		(328.22)		
R286	(92.59)	(420.81)	(92.59)	(420.81)	0.00
<b>UNHONORED CHECKS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>RECEIPT ADJUSTMENTS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<u>9,436,791.73</u>		<u>9,436,791.73</u>	
<b>TOTAL</b>					
R284	1,681,338.22		1,681,338.22		
R285	6,049,253.74		6,049,253.74		
R286	1,706,199.77	9,436,791.73	1,706,199.77	9,436,791.73	
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
	<b>JVZT - 758 -</b>	<b>2000000085</b>	<b>June's Revenue Refund JVZT posted to AP1, FY 2020</b>		
14E6-130-D130-T113		420.81			
13DB-525-0000-EED0-N114 (72%)	328.22				
1341-470-UNIT-PK00-N114 (28%)	92.59				
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2019				17,269,294.39	
CASH BALANCE JUNE 30, 2019		17,269,294.39			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	6,049,581.96	5,584,229.51	6,049,581.96	5,584,229.51	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(328.22)		(328.22)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		6,049,253.74	0.00	6,049,253.74	
INVESTMENT INCOME (R771)		27,720.25		27,720.25	
OTHER REVENUE		1,030,326.02		1,030,326.02	
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
CASH EXPENDITURES			7,606,861.24		
ACCRUED EXPENDITURES		7,501,389.32	(105,471.92)	7,501,389.32	
CASH BALANCE JULY 31, 2019		<u>16,875,205.08</u>		<u>16,875,205.08</u>	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2019				42,771,152.62	
CASH BALANCE JUNE 30, 2019		42,771,152.62			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	1,706,292.36	2,171,644.81		2,171,644.81	
VOLUNTEER FIRE DEPT AID	1,681,338.22	3,387,630.58	3,387,630.58		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(92.59)		(92.59)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		3,387,537.99	0.00	3,387,537.99	
INVESTMENT INCOME (R771)		16,367.85		16,367.85	
OTHER REVENUE		294,126.28		294,126.28	
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
CASH EXPENDITURES		5,877,945.76		5,877,945.76	
CASH BALANCE JULY 31, 2019		<u>40,591,238.98</u>		<u>40,591,238.98</u>	

Cash Roll Forward	(499,561.23)
Beginning Cash	17,269,294.39
Accrued Expenditures	(105,471.92)
Cash Balance	16,875,205.08

Total R284+R286	3,387,630.58
Variance	0.00

Cash Roll Forward	(2,179,913.64)
Beginning Cash	42,771,152.62
Cash Balance	40,591,238.98

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

<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED</b>		
	<b>CURRENT MONTH</b>	<b>YEAR-TO-DATE</b>
<b>GROSS RECEIPTS:</b>		
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,681,338.22	\$ 1,681,338.22
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>7,755,874.32</u>	<u>7,755,874.32</u>
	\$ 9,437,212.54	\$ 9,437,212.54
REVENUE REFUNDS	(420.81)	(420.81)
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	0.00	0.00
NET RECEIPTS TO BE DISTRIBUTED	<u>\$ 9,436,791.73</u>	<u>\$ 9,436,791.73</u>

<b>LAW ENFORCEMENT FOUNDATION FUND</b>		
	<b>CURRENT MONTH</b>	<b>YEAR-TO-DATE</b>
BALANCE FORWARDED FROM FISCAL YEAR 2019		\$ 17,269,294.39
CASH BALANCE JUNE 30, 2019	\$ 17,269,294.39	
<b>REVENUE DISTRIBUTION INCOME:</b>		
REVENUE DISTRIBUTION	\$ 6,049,581.96	\$ 6,049,581.96
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	(328.22)	(328.22)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	0.00	0.00
	<u>6,049,253.74</u>	<u>6,049,253.74</u>
INVESTMENT INCOME	27,720.25	27,720.25
OTHER REVENUE	1,030,326.02	1,030,326.02
EXPENDITURES	<u>7,501,389.32</u>	<u>7,501,389.32</u>
CASH BALANCE JULY 31, 2019	<u>\$ 16,875,205.08</u>	<u>\$ 16,875,205.08</u>

<b>FIREFIGHTERS FOUNDATION FUND</b>		
	<b>CURRENT MONTH</b>	<b>YEAR-TO-DATE</b>
BALANCE FORWARDED FROM FISCAL YEAR 2019		\$ 42,771,152.62
CASH BALANCE JUNE 30, 2019	\$ 42,771,152.62	
<b>REVENUE DISTRIBUTION INCOME:</b>		
REVENUE DISTRIBUTION	\$ 3,387,630.58	\$ 3,387,630.58
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	(92.59)	(92.59)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	0.00	0.00
	<u>3,387,537.99</u>	<u>3,387,537.99</u>
INVESTMENT INCOME	16,367.85	16,367.85
OTHER REVENUE	294,126.28	294,126.28
EXPENDITURES	<u>5,877,945.76</u>	<u>5,877,945.76</u>
CASH BALANCE JULY 31, 2019	<u>\$ 40,591,238.98</u>	<u>\$ 40,591,238.98</u>