



Andy Beshear
Governor

Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER
Room 484, Capitol Annex
702 Capital Avenue
Frankfort, Kentucky 40601
(502) 564-2210
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Holly M. Johnson
Secretary

Edgar C. Ross
Controller

January 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 6 and year-to-date activity for the period of July 1, 2019, through December 31, 2019.

If you have any questions concerning this statement, please contact me at 564-7232.

Sincerely,

A handwritten signature in blue ink that reads "Jason Mach".

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 - DECEMBER 31, 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		1,521,196.47		10,068,063.15	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,551,930.02		41,992,606.43		
R286 Firefighters Fund	1,847,980.29	8,399,910.31	11,844,068.72	53,836,675.15	
		9,921,106.78		63,904,738.30	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			(309.30)		
R285			(104,278.49)		
R286		0.00	(29,395.58)	(133,983.37)	0.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285			(477.56)		
R286		0.00	(134.70)	(612.26)	0.00
NET RECEIPTS TO BE DISTRIBUTED		9,921,106.78		63,770,142.67	
TOTAL					
R284	1,521,196.47		10,067,753.85		
R285	6,551,930.02		41,887,850.38		
R286	1,847,980.29	9,921,106.78	11,814,538.44	63,770,142.67	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -				
14E6-130-D130-T113		0.00			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	0.00				
1341-470-UNIT-PK00-N114 (22%)	0.00				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2019				17,269,294.39	
CASH BALANCE NOVEMBER 30, 2019		17,911,603.98			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	6,551,930.02	78%: 6,551,930.04	41,992,606.43	78%: 41,992,606.62	
REVENUE REFUNDS: PRIOR YEAR			(96,233.51)		
REVENUE REFUNDS: CURRENT YEAR	(57.86)		(8,044.98)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		6,551,872.16	(477.56)	41,887,850.38	
INVESTMENT INCOME (R771)		20,200.69		146,385.30	
OTHER REVENUE		4,477.36		1,042,350.97	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			41,477,894.54		
ACCRUED EXPENDITURES		5,512,284.32	(107,883.37)	41,370,011.17	
CASH BALANCE DECEMBER 31, 2019		18,975,869.87		18,975,869.87	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2019				42,771,152.62	
CASH BALANCE NOVEMBER 30, 2019		42,396,811.74			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%: 1,847,980.27			
FIREFIGHTERS FUND	1,847,980.29		1,847,980.27		
VOLUNTEER FIRE DEPT AID	1,521,196.47	3,369,176.76	21,912,131.87		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(205.14)		(29,704.88)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		3,368,971.62	(134.70)	21,882,292.29	
INVESTMENT INCOME (R771)		72,198.52		426,782.78	
OTHER REVENUE				294,126.28	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		3,571,411.14		23,107,783.23	
CASH BALANCE DECEMBER 31, 2019		42,266,570.74		42,266,570.74	

Cash Roll Forward	
1,598,692.11	
Beginning Cash	
17,269,294.39	
Accrued Expenditures	
(107,883.37)	
Cash Balance	
18,975,869.87	

Total R284+R286	
21,912,131.87	
Variance	
0.00	

Cash Roll Forward	
(504,581.88)	
Beginning Cash	
42,771,152.62	
Cash Balance	
42,266,570.74	

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,521,196.47		\$10,068,063.15	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,399,910.31</u>	\$ 9,921,106.78	<u>53,836,675.15</u>	\$63,904,738.30
REVENUE REFUNDS		0.00		(133,983.37)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(612.26)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 9,921,106.78</u>		<u>\$63,770,142.67</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2019				\$17,269,294.39
CASH BALANCE NOVEMBER 30, 2019		\$17,911,603.98		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 6,551,930.02		\$41,992,606.43	
REVENUE REFUNDS: PRIOR YEAR	0.00		(96,233.51)	
REVENUE REFUNDS: CURRENT YEAR	(57.86)		(8,044.98)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>0.00</u>	6,551,872.16	<u>(477.56)</u>	41,887,850.38
INVESTMENT INCOME		20,200.69		146,385.30
OTHER REVENUE		4,477.36		1,042,350.97
EXPENDITURES		<u>5,512,284.32</u>		<u>41,370,011.17</u>
CASH BALANCE DECEMBER 31, 2019		<u>\$18,975,869.87</u>		<u>\$18,975,869.87</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2019				\$42,771,152.62
CASH BALANCE NOVEMBER 30, 2019		\$42,396,811.74		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,369,176.76		\$21,912,131.87	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(205.14)		(29,704.88)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>0.00</u>	3,368,971.62	<u>(134.70)</u>	21,882,292.29
INVESTMENT INCOME		72,198.52		426,782.78
OTHER REVENUE		0.00		294,126.28
EXPENDITURES		<u>3,571,411.14</u>		<u>23,107,783.23</u>
CASH BALANCE DECEMBER 31, 2019		<u>\$42,266,570.74</u>		<u>\$42,266,570.74</u>