



Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF THE CONTROLLER

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GOVERNOR

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HOLLY M JOHNSON  
SECRETARY

EDGAR C. ROSS  
Controller

February 11, 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 7 and year-to-date activity for the period of July 1, 2019, through January 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 SCHEDULE  
FOR THE PERIOD JULY 1, 2019 - JANUARY 31, 2020**

**DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED**

	CURRENT MONTH		YEAR-TO-DATE	
<b>GROSS RECEIPTS:</b>				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,553,378.98		\$11,621,442.13	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,525,770.27	\$10,079,149.25	62,362,445.42	\$73,983,887.55
REVENUE REFUNDS		0.00		(133,983.37)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(693.71)		(1,305.97)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$10,078,455.54</u>		<u>\$73,848,598.21</u>

**LAW ENFORCEMENT FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2019				\$17,269,294.39
CASH BALANCE DECEMBER 31, 2019		\$18,975,869.87		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 6,650,100.79		\$48,642,707.22	
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	(541.09)	6,649,559.70	(1,018.65)	48,537,410.08
INVESTMENT INCOME		19,731.48		166,116.78
OTHER REVENUE		(3,250.00)		1,039,100.97
EXPENDITURES		<u>8,545,161.31</u>		<u>49,915,172.48</u>
CASH BALANCE JANUARY 31, 2020		<u>\$17,096,749.74</u>		<u>\$17,096,749.74</u>

**FIREFIGHTERS FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2019				\$42,771,152.62
CASH BALANCE DECEMBER 31, 2019		\$42,266,570.74		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 3,429,048.46		\$25,341,180.33	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		(29,704.88)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(152.62)	3,428,895.84	(287.32)	25,311,188.13
INVESTMENT INCOME		133,094.97		559,877.75
OTHER REVENUE		75,000.00		369,126.28
EXPENDITURES		<u>3,799,006.81</u>		<u>26,906,790.04</u>
CASH BALANCE JANUARY 31, 2020		<u>\$42,104,554.74</u>		<u>\$42,104,554.74</u>

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

	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		1,553,378.98		11,621,442.13	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	6,650,100.79		48,642,707.22		
R286 Firefighters Fund	1,875,669.48	8,525,770.27	13,719,738.20	62,362,445.42	
		10,079,149.25		73,983,887.55	0.00
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			(309.30)		
R285			(104,278.49)		
R286		0.00	(29,395.58)	(133,983.37)	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	(541.09)		(1,018.65)		
R286	(152.62)	(693.71)	(287.32)	(1,305.97)	0.00
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<u>10,078,455.54</u>		<u>73,848,598.21</u>	
<b>TOTAL</b>					
R284		1,553,378.98		11,621,132.83	
R285		6,649,559.70		48,537,410.08	
R286		1,875,516.86	10,078,455.54	13,690,055.30	73,848,598.21
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
		<b>JV2T - 758 -</b>			
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			
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2019				17,269,294.39	
CASH BALANCE DECEMBER 31, 2019		18,975,869.87			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	6,650,100.79	78%	6,650,100.81	48,642,707.22	78%
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	(541.09)		6,649,559.70	(1,018.65)	48,537,410.08
INVESTMENT INCOME (R771)			19,731.48		166,116.78
OTHER REVENUE			(3,250.00)		1,039,100.97
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
CASH EXPENDITURES				50,023,055.85	
ACCRUED EXPENDITURES		8,545,161.31		(107,883.37)	49,915,172.48
CASH BALANCE JANUARY 31, 2020		<u>17,096,749.74</u>		<u>17,096,749.74</u>	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2019				42,771,152.62	
CASH BALANCE DECEMBER 31, 2019		42,266,570.74			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)		22%			
FIREFIGHTERS FUND	1,875,669.48		1,875,669.46		
VOLUNTEER FIRE DEPT AID	1,553,378.98	3,429,048.46		25,341,180.33	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR				(29,704.88)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS	(152.62)	3,428,895.84		(287.32)	25,311,188.13
INVESTMENT INCOME (R771)			133,094.97		559,877.75
OTHER REVENUE			75,000.00		3,738,986.27
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
CASH EXPENDITURES		3,799,006.81		26,906,790.04	
CASH BALANCE JANUARY 31, 2020		<u>42,104,554.74</u>		<u>42,104,554.74</u>	

Cash Roll Forward	(280,428.02)
Beginning Cash	17,269,294.39
Accrued Expenditures	(107,883.37)
Cash Balance	17,096,749.74

Total R284+R286	25,341,180.33
Variance	0.00

Cash Roll Forward	(666,597.88)
Beginning Cash	42,771,152.62
Cash Balance	42,104,554.74