



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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GOVERNOR

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WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

June 15, 2018

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 11, and year-to-date activity for the period of July 1, 2017, through May 31, 2018.

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, 2017 - MAY 31, 2018

	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		1,690,103.49		15,149,851.67	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,442,446.57		70,015,994.38		
R286 Firefighters Fund	2,505,395.91	8,947,842.48	27,228,442.44	97,244,436.82	
		10,637,945.97		112,394,288.49	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			(2,420.77)		
R285	(29,053.76)		(197,823.24)		
R286	(11,298.68)	(40,352.44)	(76,931.24)	(277,175.25)	40,352.44
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			3,245,495.16		
R285			(2,342,371.80)		
R286		0.00	(910,922.36)	(7,799.00)	(0.05)
NET RECEIPTS TO BE DISTRIBUTED		10,597,593.53		112,109,314.24	
TOTAL					
R284	1,690,103.49		18,392,926.06		
R285	6,413,392.81		67,475,799.34		
R286	2,494,097.23	10,597,593.53	26,240,588.84	112,109,314.24	
DISTRIBUTE OTHER DISTRIBUTIONS:					
14E6-130-D130-T113	JV2T - 758 -	1800001548			
13DB-525-0000-EED0-N114 (72%)		40,352.44			
1341-470-UNIT-PK00-N114 (28%)		11,298.68			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2017				7,179,951.36	
CASH BALANCE APRIL 30, 2018		15,848,976.53			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	6,905,203.05	72%: 6,442,446.59	70,015,994.38	72%: 70,015,994.51	(0.13)
REVENUE REFUNDS: PRIOR YEAR			(31,421.33)		
REVENUE REFUNDS: CURRENT YEAR	(5,603.70)		(137,348.15)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(2,340,844.88)	4,558,754.47	(2,342,371.80)	67,504,853.10	
INVESTMENT INCOME (R771)		19,429.56		99,067.12	
OTHER REVENUE		1,512.16		32,794.85	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			60,256,118.27		
ACCRUED EXPENDITURES		5,853,833.12	(14,291.44)	60,241,826.83	
CASH BALANCE MAY 31, 2018		14,574,839.60		14,574,839.60	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2017				32,188,265.95	
CASH BALANCE APRIL 30, 2018		38,034,865.79			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		28%: 2,505,395.89			
FIREFIGHTERS FUND	2,689,420.89		42,378,294.11		
VOLUNTEER FIRE DEPT AID	1,690,103.49	4,379,524.38	0.00		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(2,179.21)		(68,053.33)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	2,340,844.83	6,718,190.00	2,334,572.75	44,644,813.53	
INVESTMENT INCOME (R771)		96,724.55		320,565.00	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		4,767,726.86		37,071,591.00	
CASH BALANCE MAY 31, 2018		40,082,053.48		40,082,053.48	

Cash Roll Forward	
7,380,596.80	
Beginning Cash	7,179,951.36
Accrued Expenditures	(14,291.44)
Cash Balance	14,574,839.60

Total R284+R286	42,378,294.11
Variance	0.00

Cash Roll Forward	
7,893,787.23	
Beginning Cash	32,188,265.95
Cash Balance	40,082,053.18

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2017 - MAY 31, 2018**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,690,103.49		\$ 15,149,851.67	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,947,842.48	\$ 10,637,945.97	97,244,436.82	\$ 112,394,288.49
REVENUE REFUNDS		(40,352.44)		(277,175.25)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(7,799.00)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 10,597,593.53</u>		<u>\$ 112,109,314.24</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 7,179,951.36
CASH BALANCE APRIL 30, 2018		\$ 15,848,976.53		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 6,905,203.05		\$ 70,015,994.38	
REVENUE REFUNDS: PRIOR YEAR	0.00		(31,421.33)	
REVENUE REFUNDS: CURRENT YEAR	(5,603.70)		(137,348.15)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(2,340,844.88)	4,558,754.47	(2,342,371.80)	67,504,853.10
INVESTMENT INCOME		19,429.56		99,067.12
OTHER REVENUE		1,512.16		32,794.85
EXPENDITURES		<u>5,853,833.12</u>		<u>60,241,826.83</u>
CASH BALANCE MAY 31, 2018		<u>\$ 14,574,839.60</u>		<u>\$ 14,574,839.60</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 32,188,265.95
CASH BALANCE APRIL 30, 2018		\$ 38,034,865.79		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,379,524.38		\$ 42,378,294.11	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(2,179.21)		(68,053.33)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	2,340,844.83	6,718,190.00	2,334,572.75	44,644,813.53
INVESTMENT INCOME		96,724.55		320,565.00
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>4,767,726.86</u>		<u>37,071,591.00</u>
CASH BALANCE MAY 31, 2018		<u>\$ 40,082,053.48</u>		<u>\$ 40,082,053.48</u>