



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

July 6, 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 12, and year-to-date activity for the period of July 1, 2017, through June 30, 2018. This report represents the final report for the Law Enforcement and Professional Firefighters Foundation Fund Programs for Fiscal Year 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 - JUNE 30, 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	1,686,861.41	16,836,713.08	
LAW ENFORCEMENT AND FIREFIGHTERS FUND			
R285 Law Enforcement Fund	6,109,983.74	76,125,978.12	
R286 Firefighters Fund	2,376,104.78	29,604,547.22	
	10,172,949.93	105,730,525.34	
		122,567,238.42	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)			
REVENUE REFUNDS			
R284		(2,420.77)	
R285		(167,823.24)	
R286	0.00	(76,931.24)	(277,175.25)
UNHONORED CHECKS			
R284		0.00	
R285		0.00	
R286	0.00	0.00	0.00
RECEIPT ADJUSTMENTS			
R284		3,245,495.16	
R285	(19,478.43)	(2,361,848.23)	
R286	(7,574.17)	(918,496.53)	(34,849.60)
NET RECEIPTS TO BE DISTRIBUTED	10,145,899.33	122,255,213.57	(0.05)
TOTAL			
R284	1,686,861.41	20,079,787.47	
R285	6,090,507.31	73,566,306.85	
R286	2,368,530.61	28,609,119.45	122,255,213.57
DISTRIBUTE OTHER DISTRIBUTIONS			
JV2T - 758 -		0.00	
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 2017			7,179,951.36
CASH BALANCE MAY 31, 2018	14,574,839.60		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)	6,109,983.74	76,125,978.12	76,125,978.24
REVENUE REFUNDS: PRIOR YEAR		(31,421.33)	
REVENUE REFUNDS: CURRENT YEAR	(29,053.76)	(166,401.91)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		0.00	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	(19,478.43)	(2,361,848.23)	73,566,306.65
INVESTMENT INCOME (R771)			99,067.12
OTHER REVENUE	4,506.90		37,303.75
EXPENDITURES (LAW ENFORCEMENT SUMMARY)			
CASH EXPENDITURES		67,864,361.57	
ACCRUED EXPENDITURES	7,828,211.62	(14,323.12)	67,870,038.45
CASH BALANCE JUNE 30, 2018	13,012,590.43		13,012,590.43
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)			
BALANCE FORWARDED FROM FISCAL YEAR 2017			32,188,285.95
CASH BALANCE MAY 31, 2018	40,082,053.18		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)			
FIREFIGHTERS FUND	2,376,104.78	2,376,104.79	
VOLUNTEER FIRE DEPT AID	1,686,861.41	4,062,966.19	46,441,260.30
REVENUE REFUNDS: PRIOR YEAR			0.00
REVENUE REFUNDS: CURRENT YEAR	(11,298.68)	(79,352.01)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00
UNHONORED CHECKS			0.00
RECEIPT ADJUSTMENTS	(7,574.17)	4,044,093.34	2,326,998.58
INVESTMENT INCOME (R771)			320,564.70
OTHER REVENUE			0.00
EXPENDITURES (FIREFIGHTERS SUMMARY)			
	4,221,526.38		41,293,117.38
CASH BALANCE JUNE 30, 2018	39,904,820.14		39,904,820.14

Variance	(0.12)
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Cash Roll Forward	5,816,316.95
Beginning Cash	7,179,951.36
Accrued Expenditures	(14,323.12)
Cash Balance	13,012,590.43

Total R284+R286	46,441,260.30
Variance	0.00

Cash Roll Forward	7,716,354.19
Beginning Cash	32,188,285.95
Cash Balance	39,904,820.14

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2017 - JUNE 30, 2018**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
	GROSS RECEIPTS:			
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,686,861.41		\$ 16,836,713.08	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,486,088.52</u>	\$ 10,172,949.93	<u>105,730,525.34</u>	\$ 122,567,238.42
REVENUE REFUNDS		0.00		(277,175.25)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		<u>(27,050.60)</u>		<u>(34,849.60)</u>
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 10,145,899.33</u>		<u>\$ 122,255,213.57</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
	BALANCE FORWARDED FROM FISCAL YEAR 2017			
CASH BALANCE MAY 31, 2018		\$ 14,574,839.60		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 6,109,983.74		\$ 76,125,978.12	
REVENUE REFUNDS: PRIOR YEAR	0.00		(31,421.33)	
REVENUE REFUNDS: CURRENT YEAR	(29,053.76)		(166,401.91)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(19,476.43)</u>	6,061,453.55	<u>(2,361,848.23)</u>	73,566,306.65
INVESTMENT INCOME		0.00		99,067.12
OTHER REVENUE		4,508.90		37,303.75
EXPENDITURES		<u>7,628,211.62</u>		<u>67,870,038.45</u>
CASH BALANCE JUNE 30, 2018		<u>\$ 13,012,590.43</u>		<u>\$ 13,012,590.43</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
	BALANCE FORWARDED FROM FISCAL YEAR 2017			
CASH BALANCE MAY 31, 2018		\$ 40,082,053.18		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,062,966.19		\$ 46,441,260.30	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(11,298.68)		(79,352.01)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(7,574.17)</u>	4,044,093.34	<u>2,326,998.58</u>	48,688,906.87
INVESTMENT INCOME		0.00		320,564.70
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>4,221,526.38</u>		<u>41,293,117.38</u>
CASH BALANCE JUNE 30, 2018		<u>\$ 39,904,620.14</u>		<u>\$ 39,904,620.14</u>