



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

Statewide Accounting Services
702 Capital Avenue, Room 484
Frankfort, Kentucky 40601
(502) 564-7750 Fax (502) 564-7882
<http://finance.ky.gov/>

MATHEW G. BEVIN
GOVERNOR

WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

September 13, 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 2, and year-to-date activity for the period of July 1, 2018, through August 31, 2018.

The proportionate share allocation has changed to 78% Law Enforcement, 22% Firefighters, effective July 1st 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, 2018 - AUGUST 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		1,818,637.37		3,565,514.25	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,931,594.17		13,431,093.04		
R286 Firefighters Fund	2,695,619.97	9,627,214.14	5,223,202.88	18,654,295.92	
		11,445,851.51		22,219,810.17	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(292.23)		
R286			(113.64)	(405.87)	405.87
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285	119,257.78		119,257.78		
R286	(119,257.78)	0.00	(119,257.78)	0.00	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,445,851.51		22,219,404.30	
TOTAL					
R284		1,818,637.37		3,565,514.25	
R285		7,050,851.95		13,550,058.59	
R286		2,576,362.19	11,445,851.51	5,103,831.46	22,219,404.30
DISTRIBUTE OTHER DISTRIBUTIONS:					
14E6-130-D130-T113	JV2T - 758 -	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 2018				13,012,590.43	
CASH BALANCE JULY 31, 2018		9,674,264.49			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	72%	6,931,594.17	6,931,594.18	13,431,093.04	13,431,093.06
REVENUE REFUNDS - PRIOR YEAR				0.00	
REVENUE REFUNDS - CURRENT YEAR				0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		1,119,257.78	8,050,851.95	1,119,257.78	14,550,350.82
INVESTMENT INCOME (R771)		14,657.57		49,050.92	
OTHER REVENUE		920.76		6,703.94	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES		3,661,456.29		15,557,298.24	
ACCRUED EXPENDITURES		(2,445.80)	5,679,296.90	0.00	15,557,298.24
CASH BALANCE AUGUST 31, 2018		12,061,397.87		12,061,397.87	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				39,904,620.14	
CASH BALANCE JULY 31, 2018		39,711,997.03			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	28%	2,695,619.97	2,695,619.96	8,788,717.13	8,788,717.13
FIREFIGHTERS FUND		2,695,619.97			
VOLUNTEER FIRE DEPT AID		1,818,637.37	4,514,257.34		
REVENUE REFUNDS - PRIOR YEAR				0.00	
REVENUE REFUNDS - CURRENT YEAR				0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		(1,119,257.78)	3,394,999.56	(1,119,257.78)	7,669,459.35
INVESTMENT INCOME (R771)		94,274.27		208,486.98	
OTHER REVENUE		34,481.62		34,481.62	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		2,997,336.24		7,578,631.85	
CASH BALANCE AUGUST 31, 2018		40,238,416.24		40,238,416.24	

Revenue Refund Distribution Amount of \$405.87 processed on JV2T 758 - 190000018 posted in Accounting Period 3

The receipt adjustment in the amount of \$1,119,257.78 in Fund 13DB and (\$1,119,257.78) in Fund 1341 is the result of a change in the allocation of the "non-domestic" premium surcharges collected for the months of July and August. The proportionate share allocation, which is determined by the Commissioner of Revenue and the Office for Policy and Management, changed effective July 1st, 2018. The previous proportionate share allocation was 72% Law Enforcement, 28% Firefighters. The new allocation split is 78% Law Enforcement, 22% Firefighters. While the Department of Revenue finishes implementing the changes in their system, SAS has manually made the adjustment for the first two months of the 2019 BFY.

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,818,637.37		\$ 3,565,514.25	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>9,627,214.14</u>	\$ 11,445,851.51	<u>18,654,295.92</u>	\$ 22,219,810.17
REVENUE REFUNDS		0.00		(405.87)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>\$11,445,851.51</u>		<u>\$ 22,219,404.30</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 13,012,590.43
CASH BALANCE JULY 31, 2018		\$ 9,674,264.49		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	* \$ 6,931,594.17		* \$ 13,431,093.04	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>1,119,257.78</u>	8,050,851.95	<u>1,119,257.78</u>	14,550,350.82
INVESTMENT INCOME		14,657.57		49,050.92
OTHER REVENUE		920.76		6,703.94
EXPENDITURES		<u>5,679,296.90</u>		<u>15,557,298.24</u>
CASH BALANCE AUGUST 31, 2018		<u>\$12,061,397.87</u>		<u>\$ 12,061,397.87</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 39,904,620.14
CASH BALANCE JULY 31, 2018		\$ 39,711,997.03		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	* \$ 4,514,257.34		* \$ 8,788,717.13	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(1,119,257.78)</u>	3,394,999.56	<u>(1,119,257.78)</u>	7,669,459.35
INVESTMENT INCOME		94,274.27		208,486.98
OTHER REVENUE		34,481.62		34,481.62
EXPENDITURES		<u>2,997,336.24</u>		<u>7,578,631.85</u>
CASH BALANCE AUGUST 31, 2018		<u>\$40,238,416.24</u>		<u>\$ 40,238,416.24</u>