



Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM  
III  
Secretary

October 10, 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 3, and year-to-date activity for the period of July 1, 2018, through September 30, 2018.

The proportionate share allocation has changed to 78% Law Enforcement, 22% Firefighters, effective July 1<sup>st</sup> 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 - SEPTEMBER 30, 2018**

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b>					
GROSS RECEIPTS (REVENUE DISTRIBUTION)					
VOLUNTEER FIRE DEPARTMENT AID					
R284 Volunteer Fire Dept Aid Fund		1,804,128.34		5,369,642.59	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,526,791.53		19,957,884.57		
R286 Firefighters Fund	2,073,765.61	8,600,557.14	7,296,968.49	27,254,853.06	
		10,404,685.48		32,624,495.65	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(4,870.78)		(5,163.01)		
R286	(1,888.92)	(6,759.70)	(2,002.56)	(7,165.57)	6,759.70
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285	179,204.67		298,462.45		
R286	(181,815.67)	(2,611.00)	(301,073.45)	(2,611.00)	0.00
NET RECEIPTS TO BE DISTRIBUTED		10,395,314.78		32,614,719.08	
<b>TOTAL</b>					
R284	1,804,128.34		5,369,642.59		
R285	6,701,125.42		20,251,184.01		
R286	1,890,061.02	10,395,314.78	6,993,892.48	32,614,719.08	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		1900000483			
14E6-130-D130-T113		0.00			
13DB-525-0000-EED0-N114 (72%)	4,870.78				
1341-470-UNIT-PK00-N114 (28%)	1,888.92				
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2018					
				13,012,590.43	
Cash Balance August 31, 2018					
		12,061,397.87			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	6,526,791.53	6,192,401.14	19,957,884.57	21,258,785.39	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(292.23)		(292.23)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	179,204.67	6,705,703.97	1,298,462.45	21,256,054.79	
INVESTMENT INCOME (R771)		11,992.10		61,043.02	
OTHER REVENUE		2,530.49		9,234.43	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES					
ACCRUED EXPENDITURES		5,221,005.30	20,778,303.54	20,778,303.54	
CASH BALANCE SEPTEMBER 30, 2018		13,560,619.13		13,560,619.13	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2018					
				39,904,620.14	
CASH BALANCE AUGUST 31, 2018					
		40,238,416.24			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		28%			
FIREFIGHTERS FUND	2,073,765.61	2,408,156.00			
VOLUNTEER FIRE DEPT AID	1,804,128.34	3,877,893.95	12,666,611.08		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(113.64)		(113.64)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(181,815.67)	3,695,964.64	(1,301,073.45)	11,365,423.99	
INVESTMENT INCOME (R771)		29,675.41		238,162.39	
OTHER REVENUE				34,481.62	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		3,731,790.88		11,310,422.73	
CASH BALANCE SEPTEMBER 30, 2018		40,232,265.41		40,232,265.41	

Cash Roll Forward	548,028.70
Beginning Cash	13,012,590.43
Accrued Expenditures	0.00
Cash Balance	13,560,619.13

Total R284+R286	12,666,611.08
Variance	0.00

Cash Roll Forward	327,645.27
Beginning Cash	39,904,620.14
Cash Balance	40,232,265.41

The receipt adjustment in the amount of \$179,204.67 in Fund 13DB and (\$181,815.67) in Fund 1341 is the result of a change in the allocation of the "non-domestic" premium surcharges collected for the months of September. 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 month of September 2018 BFY.

As of September 28, 2018 the allocation percentage split has been updated to 78%/22%. Octobers Report will reflect the new percentages.

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

**DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED**

	CURRENT MONTH		YEAR-TO-DATE	
<b>GROSS RECEIPTS:</b>				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,804,128.34		\$ 5,369,642.59	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,600,557.14	\$10,404,685.48	27,254,853.06	\$ 32,624,495.65
REVENUE REFUNDS		(6,759.70)		(7,165.57)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(2,611.00)		(2,611.00)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$10,395,314.78</u>		<u>\$ 32,614,719.08</u>

**LAW ENFORCEMENT FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 13,012,590.43
Cash Balance August 31, 2018		\$12,061,397.87		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 6,526,791.53		\$19,957,884.57	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(292.23)		(292.23)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	179,204.67	6,705,703.97	1,298,462.45	21,256,054.79
INVESTMENT INCOME		11,992.10		61,043.02
OTHER REVENUE		2,530.49		9,234.43
EXPENDITURES		<u>5,221,005.30</u>		<u>20,778,303.54</u>
CASH BALANCE SEPTEMBER 30, 2018		<u>\$13,560,619.13</u>		<u>\$ 13,560,619.13</u>

**FIREFIGHTERS FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$ 39,904,620.14
Cash Balance August 31, 2018		\$40,238,416.24		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 3,877,893.95		\$12,666,611.08	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(113.64)		(113.64)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(181,815.67)	3,695,964.64	(1,301,073.45)	11,365,423.99
INVESTMENT INCOME		29,675.41		238,162.39
OTHER REVENUE		0.00		34,481.62
EXPENDITURES		<u>3,731,790.88</u>		<u>11,310,422.73</u>
CASH BALANCE SEPTEMBER 30, 2018		<u>\$40,232,265.41</u>		<u>\$ 40,232,265.41</u>