



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controllor

December 14, 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 5, and year-to-date activity for the period of July 1, 2018, through November 30, 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 Controllor
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- NOVEMBER 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		1,669,877.01		8,800,562.71	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,917,594.13		33,332,734.13		
R286 Firefighters Fund	1,951,116.31	8,868,710.44	11,069,670.65	44,402,404.78	
		10,538,587.45		53,202,967.49	(835,257.67)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(209.82)		(5,545.99)		
R286	(59.18)	(269.00)	(2,110.58)	(7,656.57)	269.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			(13,968.62)		
R285	(356.41)		297,953.00		
R286	(100.52)	(456.93)	(301,217.13)	(17,232.75)	(0.00)
NET RECEIPTS TO BE DISTRIBUTED		10,537,861.52		53,178,078.17	
TOTAL					
R284		1,669,877.01		8,786,594.09	
R285		6,917,027.90		33,625,141.14	
R286		1,950,956.61	10,537,861.52	10,766,342.94	53,178,078.17
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	1900000761			
14E6-130-D130-T113		269.00			
13DB-525-0000-EED0-N114 (78%)	209.82				
1341-470-UNIT-PK00-N114 (22%)	59.18				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2018					
				13,012,590.43	
CASH BALANCE OCTOBER 31, 2018					
		11,756,719.21			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
	78%		78%		
REVENUE DISTRIBUTION (N114)	7,713,505.69	6,917,594.14	32,683,384.16	34,633,875.73	
REVENUE REFUNDS: PRIOR YEAR	(173.16)		(173.16)		
REVENUE REFUNDS: CURRENT YEAR			(5,163.01)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(356.41)	7,712,976.12	1,297,953.00	33,976,000.99	
INVESTMENT INCOME (R771)					
		17,379.54		95,517.76	
OTHER REVENUE					
		3,632.81		12,867.24	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES					
ACCRUED EXPENDITURES		5,986,876.23	33,593,144.97	33,593,144.97	
CASH BALANCE NOVEMBER 30, 2018					
		13,503,831.45		13,503,831.45	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2018					
				39,904,620.14	
CASH BALANCE OCTOBER 31, 2018					
		39,208,650.76			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)					
	22%				
FIREFIGHTERS FUND	2,175,604.19	1,951,116.30			
VOLUNTEER FIRE DEPT AID	1,668,548.35	3,844,152.54	19,684,325.66		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(48.84)		(2,051.40)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(100.52)	3,844,003.18	(1,315,185.75)	18,367,088.51	
INVESTMENT INCOME (R771)					
		88,313.32		382,901.56	
OTHER REVENUE					
			34,481.62	535,399.70	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
CASH EXPENDITURES					
ACCRUED EXPENDITURES		3,769,746.82	19,319,871.39	39,904,620.14	
CASH BALANCE NOVEMBER 30, 2018					
		39,369,220.44		39,369,220.44	

Cash Roll Forward	491,241.02
Beginning Cash	13,012,590.43
Accrued Expenditures	0.00
Cash Balance	13,503,831.45

Total R284+R286	19,870,233.36
Variance	(185,907.70)

Cash Roll Forward	(535,399.70)
Beginning Cash	39,904,620.14
Cash Balance	39,369,220.44

The variance for Fund 13DB in the amount of \$648,349.87 is due to JV2T's X08132CA, 1833313006, X08282CA, 1831839006, X08282CA, 1831935006 and X09032CA, 1832451006 processing in Accounting Period 6 rather than Accounting Period 5. The JV2T's will be reflected on the next month's report.
The variance for Fund 1341 in the amount of \$185,907.70 is due to JV2T's X08132CA, 1833313006, X08282CA, 1831839006, X08282CA, 1831935006 and X09032CA, 1832451006 processing in Accounting Period 6 rather than Accounting Period 5. The JV2T's will be reflected on the next month's report.

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,669,877.01		\$ 8,800,562.71	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,868,710.44	\$10,538,587.45	44,402,404.78	\$53,202,967.49
REVENUE REFUNDS		(269.00)		(7,656.57)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(456.93)		(17,232.75)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$10,537,861.52</u>		<u>\$53,178,078.17</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$13,012,590.43
CASH BALANCE OCTOBER 31, 2018		\$11,756,719.21		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,713,505.69		\$32,683,384.16	
REVENUE REFUNDS: PRIOR YEAR	(173.16)		(173.16)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(5,163.01)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(356.41)	7,712,976.12	1,297,953.00	33,976,000.99
INVESTMENT INCOME		17,379.54		95,517.76
OTHER REVENUE		3,632.81		12,867.24
EXPENDITURES		<u>5,986,876.23</u>		<u>33,593,144.97</u>
CASH BALANCE NOVEMBER 30, 2018		<u>\$13,503,831.45</u>		<u>\$13,503,831.45</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2018				\$39,904,620.14
CASH BALANCE OCTOBER 31, 2018		\$39,208,650.76		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,844,152.54		\$19,684,325.66	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(48.84)		(2,051.40)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(100.52)	3,844,003.18	(1,315,185.75)	18,367,088.51
INVESTMENT INCOME		86,313.32		382,901.56
OTHER REVENUE		0.00		34,481.62
EXPENDITURES		<u>3,769,746.82</u>		<u>19,319,871.39</u>
CASH BALANCE NOVEMBER 30, 2018		<u>\$39,369,220.44</u>		<u>\$39,369,220.44</u>