



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM
III
Secretary

May 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 10, and year-to-date activity for the period of July 1, 2017, through April 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 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 - APRIL 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		1,841,980.79		13,459,748.18	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,473,487.37		83,573,547.81		
R286 Firefighters Fund	2,517,487.35	8,990,954.72	24,723,048.53	86,296,594.34	
		10,832,915.51		101,756,342.52	(648,781.46)
OTHER DISTRIBUTIONS (review JV's other than Revenue Distribution)					
REVENUE REFUNDS					
R284			(2,420.77)		
R285	(5,603.70)		(188,789.48)		
R286	(2,179.21)	(7,782.91)	(65,832.56)	(238,822.81)	7,782.91
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	3,251,173.44		3,245,405.16		
R285	(2,340,844.88)		(2,342,371.80)		
R286	(910,328.56)	0.00	(910,922.36)	(7,799.00)	(0.00)
NET RECEIPTS TO BE DISTRIBUTED		10,825,132.80		101,511,720.71	
TOTAL					
R284	5,063,134.23		18,702,822.57		
R285	4,127,038.79		81,062,408.53		
R286	1,604,959.58	10,825,132.80	23,746,491.81	101,511,720.71	

DISTRIBUTE OTHER DISTRIBUTIONS:	JV2T - 758 -	1800091847
14E6-130-D130-T113		7,782.91
13DB-525-0000-EEDO-N114 (72%)	5,603.70	
1341-470-UNIT-PK00-N114 (28%)	2,179.21	

LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					7,179,951.38
BALANCE FORWARDED FROM FISCAL YEAR 2017					
CASH BALANCE MARCH 31, 2018		14,578,098.47			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
	72%		72%		
REVENUE DISTRIBUTION (N114)	8,010,730.89	8,473,487.40	83,110,791.33	83,573,547.92	(462,756.59)
REVENUE REFUNDS: PRIOR YEAR			(31,421.33)		
REVENUE REFUNDS: CURRENT YEAR	(128,193.70)		(131,744.45)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		5,882,537.19	(1,528.92)	62,946,098.63	
INVESTMENT INCOME (R771)		17,488.90		79,637.58	
OTHER REVENUE		450.00		31,282.89	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			54,402,318.83		
ACCRUED EXPENDITURES		4,629,598.03	(14,323.12)	54,387,993.71	
CASH BALANCE APRIL 30, 2018		15,848,978.53		15,848,978.53	15,848,978.53

Cash Rol Forward	\$8,654,702.05
Beginning Cash	7,179,951.38
Accrued Expenditures	(14,323.12)
Cash Balance	15,848,978.53

FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					32,182,265.95
BALANCE FORWARDED FROM FISCAL YEAR 2017					
CASH BALANCE MARCH 31, 2018		34,898,042.21			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET)					
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	2,337,508.48	2,517,487.32	37,998,769.73		
VOLUNTEER FIRE DEPT AID	1,837,898.68	4,175,403.18			
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(52,273.89)		(65,874.12)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		4,123,129.27	(6,272.08)	37,928,623.53	
INVESTMENT INCOME (R771)		29,942.10		223,840.45	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		1,014,247.79		\$32,303,864.14	
CASH BALANCE APRIL 30, 2018		38,034,865.79		38,034,865.79	38,034,865.79

Total R284-R286	38,182,794.71
Variance	(184,024.98)

Cash Rol Forward	\$5,840,599.84
Beginning Cash	32,182,265.95
Cash Balance	38,034,865.79

Fund 13DB has a receipt adjustment in the amount of \$(2,340,844.88) on JV2T X17041CA_1811720008. The JV2T did not post to final until Accounting Period 11. It will be reflected on the next months report.
Fund 1341 has a receipt adjustment in the amount of \$2,340,844.88 on JV2T X17041CA_1811720008. The JV2T did not post to final until Accounting Period 11. It will be reflected on the next months report.

The variance for Fund 13DB in the amount of \$184,024.98 is due to JV2T X18483CA_1813024008 processing in Accounting Period 11 rather than Accounting Period 10. The JV2T will be reflected on the next months report.
The variance for Fund 1341 in the amount of \$184,024.98 is due to JV2T X28892CA_1813024008 processing in Accounting Period 11 rather than Accounting Period 10. The JV2T will be reflected on the next months report.

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,841,960.79		\$ 13,459,748.18	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,990,954.72	\$ 10,832,915.51	88,296,594.34	\$ 101,756,342.52
REVENUE REFUNDS		(7,782.91)		(236,822.81)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(7,799.00)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 10,825,132.60</u>		<u>\$ 101,511,720.71</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 7,179,951.36
CASH BALANCE MARCH 31, 2018		\$ 14,578,096.47		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 6,010,730.89		\$ 63,110,791.33	
REVENUE REFUNDS: PRIOR YEAR	0.00		(31,421.33)	
REVENUE REFUNDS: CURRENT YEAR	(128,193.70)		(131,744.45)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	5,882,537.19	(1,526.92)	62,946,098.63
INVESTMENT INCOME		17,488.90		79,637.56
OTHER REVENUE		450.00		31,282.69
EXPENDITURES		<u>4,629,596.03</u>		<u>54,387,993.71</u>
CASH BALANCE APRIL 30, 2018		<u>\$ 15,848,976.53</u>		<u>\$ 15,848,976.53</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 32,188,265.95
CASH BALANCE MARCH 31, 2018		\$ 34,896,042.21		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,175,403.16		\$ 37,998,769.73	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(52,273.89)		(65,874.12)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	4,123,129.27	(6,272.08)	37,926,623.53
INVESTMENT INCOME		29,942.10		223,840.45
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>1,014,247.79</u>		<u>32,303,864.14</u>
CASH BALANCE APRIL 30, 2018		<u>\$ 38,034,865.79</u>		<u>\$ 38,034,865.79</u>