



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

MATHEW G. BEVIN
GOVERNOR

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

WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

March 16, 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 8, and year-to-date activity for the period of July 1, 2017, through February 28, 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 - FEBRUARY 28, 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		73,343.13		11,573,849.22	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,338,026.80		48,727,589.08		
R286 Firefighters Fund	2,465,138.23	8,804,065.03	18,949,818.04	87,877,207.12	
		8,877,408.18		79,251,058.34	(2,440,255.08)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(788.94)		(34,972.08)		
R286	(299.03)	(1,067.97)	(13,800.23)	(48,572.31)	1,067.97
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			(5,878.28)		
R285	(5,815.28)		(1,526.92)		
R286	(2,183.72)	(7,799.00)	(593.80)	(7,799.00)	15,598.00
NET RECEIPTS TO BE DISTRIBUTED					
		8,868,541.19		79,194,685.03	
TOTAL					
R284		73,343.13		11,588,170.84	
R285	6,332,542.58		48,691,090.08		
R286	2,462,655.48	8,868,541.19	18,935,424.01	79,194,685.03	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		1800001268			
14E6-130-D130-T113		1,067.97			
130B-625-0000-EED0-N114 (72%)	788.94				
1341-470-UNIT-PK00-N114 (28%)	299.03				

LAW ENFORCEMENT FOUNDATION FUND (13DB-625-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2017					
				7,179,951.38	
CASH BALANCE JANUARY 31, 2018					
		10,996,821.50			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
	72%		72%		Variance
REVENUE DISTRIBUTION (N114)	4,586,804.82	6,338,026.82	46,975,466.90	48,727,589.13	(1,752,122.23)
REVENUE REFUNDS: PRIOR YEAR			(31,421.33)		
REVENUE REFUNDS: CURRENT YEAR			(2,781.81)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	5,815.28	4,582,419.90	9,703.64	46,950,867.40	
INVESTMENT INCOME (R771)					
		9,420.88		48,532.88	
OTHER REVENUE					
		4,242.57		28,070.16	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			45,088,301.95		
ACCRUED EXPENDITURES	6,471,161.88		(14,323.12)	45,073,978.83	
CASH BALANCE FEBRUARY 28, 2018					
		9,131,542.97		9,131,542.97	0.00

Cash Rol Forward	1,837,268.49
Beginning Cash	7,179,951.38
Accrued Expenditures	(14,323.12)
Cash Balance	9,131,542.97

FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2017					
				32,188,265.95	
COMBINED SECTION BELOW FOR 680 & 470					
CASH BALANCE JANUARY 31, 2018					
		34,734,039.50			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
	28%				
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	1,783,757.38	2,465,138.21	29,835,334.38		
VOLUNTEER FIRE DEPT AID	88,591.10	1,850,348.48			
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(13,301.20)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	2,183.72	1,852,532.20	(1,904.64)	29,820,128.54	
INVESTMENT INCOME (R771)					
		10,758.33		137,284.44	
OTHER REVENUE					
				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		3,169,381.55		28,717,732.45	
CASH BALANCE FEBRUARY 28, 2018					
		33,427,946.48		33,427,946.48	

Total R284+R286	30,523,487.26
Variance	(688,132.88)

Cash Rol Forward	1,239,680.53
Beginning Cash	32,188,265.95
Cash Balance	33,427,946.48

The Receipt adjustments recorded on JV2T - 130 - X17071CA_1805751006 in AP8 posted incorrectly causing a \$18,698 variance. The variance has been corrected through JV2T - 130 - X17071CA_1805751006C, created in AP 9

The variance for Fund 130B in the amount of \$1,752,122.23 is due to JV2T X08072CA_1805830084 processing in Accounting Period 8 rather than Accounting Period 6. The JV2T will be reflected on the next months report. The variance for Fund 1341 in the amount of \$688,132.88 is due to JV2T X08072CA_1805830084 processing in Accounting Period 8 rather than Accounting Period 6. 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 - FEBRUARY 28, 2018**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 73,343.13		\$11,573,849.22	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,804,065.03</u>	\$ 8,877,408.16	<u>67,677,207.12</u>	\$79,251,056.34
REVENUE REFUNDS		(1,067.97)		(48,572.31)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(7,799.00)		(7,799.00)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 8,868,541.19</u>		<u>\$79,194,685.03</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 7,179,951.36
CASH BALANCE JANUARY 31, 2018		\$ 10,996,621.50		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,586,804.62		\$46,975,466.90	
REVENUE REFUNDS: PRIOR YEAR	0.00		(31,421.33)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(2,781.81)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>5,615.28</u>	4,592,419.90	<u>9,703.64</u>	46,950,967.40
INVESTMENT INCOME		9,420.88		48,532.88
OTHER REVENUE		4,242.57		26,070.16
EXPENDITURES		<u>6,471,161.88</u>		<u>45,073,978.83</u>
CASH BALANCE FEBRUARY 28, 2018		<u>\$ 9,131,542.97</u>		<u>\$ 9,131,542.97</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$32,188,265.95
CASH BALANCE JANUARY 31, 2018		\$ 34,734,039.50		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 1,850,348.48		\$29,835,334.38	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		(13,301.20)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>2,183.72</u>	1,852,532.20	<u>(1,904.64)</u>	29,820,128.54
INVESTMENT INCOME		10,756.33		137,284.44
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>3,169,381.55</u>		<u>28,717,732.45</u>
CASH BALANCE FEBRUARY 28, 2018		<u>\$33,427,946.48</u>		<u>\$33,427,946.48</u>