

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

November 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 4, and year-to-date activity for the period of July 1, 2018, through October 31, 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 SCHEDULE FOR THE PERIOD JULY 1, 2018- OCTOBER 31, 2018

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	1				
	CURRENT MONTH	YEAR-TO-DATE			
GROSS RECEIPTS: VOLUNTEER FIRE DEPARTMENT AID LAW ENFORCEMENT AND FIREFIGHTERS FUND REVENUE REFUNDS UNHONORED CHECKS RECEIPT ADJUSTMENTS NET RECEIPTS TO BE DISTRIBUTED	\$ 1,761,043.11 8,278,841.28 \$10,039,884.39 (222.00) 0.00 (14,164.82) \$10,025,497.57	\$ 7,130,685.70 35,533,694.34 \$ 42,664,380.04 (7,387.57) 0.00 (16,775.82) \$ 42,640,216.65			
LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH	YEAR-TO-DATE			
BALANCE FORWARDED FROM FISCAL YEAR 2018	\$ 12 FGD 61D 12	\$ 13,012,590.43			

	CURRENT MONTH	YEAR-TO-DATE		
BALANCE FORWARDED FROM FISCAL YEAR 2018		\$ 13,012,590.43		
CASH BALANCE SEPTEMBER 30, 2018	\$ 13,560,619.13			
REVENUE DISTRIBUTION INCOME: REVENUE DISTRIBUTION REVENUE REFUNDS: PRIOR YEAR REVENUE REFUNDS: CURRENT YEAR REFUND OF PRIOR YEAR DISBURSEMENTS UNHONORED CHECKS RECEIPT ADJUSTMENTS	\$ 5,011,993.90 0.00 (4,870.78) 0.00 0.00 (153.04) 5,006,970.08	\$ 24,969,878.47 0.00 (5,163.01) 0.00 0.00 1,298,309.41 26,263,024.87		
INVESTMENT INCOME	17,095.20	78,138.22		
OTHER REVENUE	0.00	9,234.43		
EXPENDITURES	6,827,965.20	27,606,268.74		
CASH BALANCE OCTOBER 31, 2018	\$11,756,719.21	\$ 11,756,719.21		

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH	YEAR-TO-DATE		
BALANCE FORWARDED FROM FISCAL YEAR 2018		\$ 39,904,620.14		
CASH BALANCE SEPTEMBER 30, 2018	\$40,232,265.41	,		
REVENUE DISTRIBUTION INCOME: REVENUE DISTRIBUTION REVENUE REFUNDS: PRIOR YEAR REVENUE REFUNDS: CURRENT YEAR REFUND OF PRIOR YEAR DISBURSEMENTS UNHONORED CHECKS RECEIPT ADJUSTMENTS	\$ 3,173,562.04 0.00 (1,888.92) 0.00 0.00 (14,011.78) 3,157,661.34	\$ 15,840,173.12 0.00 (2,002.56) 0.00 0.00 (1,315,085.23) 14,523,085.33		
INVESTMENT INCOME	58,425.85	296,588.24		
OTHER REVENUE	0.00	34,481.62		
EXPENDITURES	4,239,701.84	15,550,124.57		
CASH BALANCE OCTOBER 31, 2018	\$ 39,208,650.76	\$ 39,208,650.76		

COMMONWEALTH OF KENTUCKY LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS SURTAX RECEIPTS WORKSHEET FOR THE PERIOD JULY 1, 2018- OCTOBER 31, 2018

PARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (148		T MONTH	YEAR-T	O-DATE	VARIANCE
GROSS RECEIPTS (REVENUE DISTRIBUTION)	א-טטטא-טנוט-טנו-ם:	284, M283, M280)			
VOLUNTEER FIRE DEPARTMENT AID					
R284 Volunteer Fire Dept Aid Fund		1,761,043.11		7,130,685.70	
LAW ENFORCEMENT AND FIREFIGHTERS FUND		-4		.,	
R285 Law Enforcement Fund	6,457,255.43		26,415,140.00		
R286 Firefighters Fund	1,821,585.85	8.278,841.28	9,118,554.34	35.533.694.34	
read in anglesia i and		10,039,884.39		42,664,380.04	(1,854,328.4
OTHER DISTRIBUTIONS (review JVs other than Revenue Distributions)	tion)				
REVENUE REFUNDS			0.00		
R284 R285	(173.16)		(5,336,17)		
R286	(48.84)	(222.00)	(2.051.40)	(7,387.57)	222.0
UNHONORED CHECKS	[40.04]	(222.00)	(8.001.40)	(1,001.01)	
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.0
RECEIPT ADJUSTMENTS	$\overline{}$	0.00	0.00	0.00	•
	(42.000.00)		/12 DER 631		
R284	(13,968.62)		(13,968.62)		
R285	(153.04)		298,309.41		
R286	(43.16)	(14,164.82)	(301,116.61)	(16,775.82)	(0.0
NET RECEIPTS TO BE DISTRIBUTED		10,025,497.57		42.640.216.65	
TOTAL			7 4 4 4 4 4 4 4 4		
R284	1,747,074.49		7,116,717.08		
R285	6,456,929.23		26,708,113.24		
R286	1,821,493.85	10,025,497.57	8,815,386.33	42,640,216.65	
DISTRIBUTE OTHER DISTRIBUTIONS:	JV2T - 758 -	9000000522			
	JA51 - 120 -				
14E6-130-D130-T113	470.40	222.00			
13DB-525-0000-EED0-N114 (78%)	173.16				
1341-470-UNIT-PK00-N114 (22%)	48.84				
V ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2018				13,012,590.43	
CASH BALANCE SEPTEMBER 30, 2018		13,560,619.13			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS	HEET)	78%.	7	8%.	
	5,011,993.90	6,457,496.20	24,969,878.47	27,716,281 59	
REVENUE DISTRIBUTION (N114)	3,011,333.30	0,437,430.20		27,710,201 33	
REVENUE REFUNDS: PRIOR YEAR	(4.070.70)		0.00		
REVENUE REFUNDS: CURRENT YEAR	(4,870.78)		(5,163.01)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS	1450.041	F 004 070 00	0.00	00 000 004 07	
RECEIPT ADJUSTMENTS	(153.04)	5,006,970.08	1,298,309.41	26,263,024.87	
INVESTMENT INCOME (R771)		17,095.20		78,138.22	Cash Roll Forwa
OTHER REVENUE		0.00		9,234.43	{1,255,871.
					Beginning Cash 13,012,590.
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					13,012,530.
EXPENDITURES (LAW ENFORCEMENT SUMMARY) CASH EXPENDITURES			27,606,268.74		Accrued Expend
	_	6,827,965,20	27,606,268.74 0.00	27.606.268.74	Accrued Expend 0.
CASH EXPENDITURES ACCRUED EXPENDITURES					Accrued Expend 0 Cash Balance
CASH EXPENDITURES	-	6.827,965.20		27.606.268.74 11.756.719.21	Accrued Expend 0 Cash Balance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018	•				Accrued Expend 0 Cash Balance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)				11,756,719,21	Accrued Expend 0. Cash Balance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018	·	11,756,719.21		11,756,719,21	Accrued Expend 0. Cash Balance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS)		11,756,719.21		11,756,719,21	Accrued Expend 0 Cash Balance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018		11.756,719.21 40,232,265.41		11,756,719,21	Accrued Expend 0 Cash Balance 11,756,719
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114)	3	11.756,719.21 40,232,265.41 22%		11,756,719,21	Accrued Expend 0 Cash Balance 11,756,719
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND 1,413,947.94	3	11.756,719.21 40,232,265.41 22%	0.00	11,756,719,21	Accrued Expend 0 Cash Balance 11,756,719
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND VOLUNTEER FIRE DEPT AID REVENUE REFUNDS: PRIOR YEAR	3 3,173,562.04	11.756,719.21 40,232,265.41 22%	15,840,173.12 0.00	11,756,719,21	Accrued Expend 0. Cash Balance 11,756,719. Total R284+R2 16,249,240. Variance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND VOLUNTEER FIRE DEPT AID REVENUE REFUNDS: PRIOR YEAR REVENUE REFUNDS: CURRENT YEAR	3	11.756,719.21 40,232,265.41 22%	15,840,173.12 0.00 (2,002.56)	11,756,719,21	Accrued Expend 0. Cash Balance 11,756,719. Total R284+R2 16,249,240. Variance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (IN114) FIREFIGHTERS FUND VOLUNTEER FIRE DEPT AID REVENUE REFUNDS: PRIOR YEAR	3 3,173,562.04	11.756,719.21 40,232,265.41 22%	15,840,173.12 0.00	11,756,719,21	Accrued Expend 0. Cash Balance 11,756,719. Total R284+R2 16,249,240. Variance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND VOLUNTEER FIRE DEPT AID 1,413,947.90 1,759,614.00 REVENUE REFUNDS: PRIOR YEAR REFUND OF PRIOR YEAR DISBURSEMENTS (R881)	3 3,173,562.04	11.756,719.21 40,232,265.41 22%	15,840,173.12 0.00 (2,002.56) 0.00	11,756,719,21	Accrued Expend 0. Cash Balance 11,756,719. Total R284+R2 16,249,240. Variance
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND 1,413,947.94 VOLUNTEER FIRE DEPT AID 1,759,614.04 REVENUE REFUNDS: PRIOR YEAR REFUND OF PRIOR YEAR DISBURSEMENTS (R881) UNHONORED CHECKS	3 3,173,562.04 (1,888.92)	11,756,719.21 40,232,265.41 22% 1,821,345.08	15,840,173.12 0.00 (2,002.56) 0.00 0.00	11,756,71 <u>9.21</u> 39,904,620.14	Accrued Expend 0 Cash Balance 11,756,719 Total R284+R2 16,249,240 Variance (409,066
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND 1,413,947 91 VOLUNTEER FIRE DEPT AID 1,759,614.00 REVENUE REFUNDS: PRIOR YEAR REVENUE REFUNDS: CURRENT YEAR REFUND OF PRIOR YEAR DISBURSEMENTS (R881) UNHONORED CHECKS RECEIPT ADJUSTMENTS	3 3,173,562.04 (1,888.92)	11.756,719.21 40,232,265.41 22% 1,821,345.08 3,157,661.34	15,840,173.12 0.00 (2,002.56) 0.00 0.00	11.756.719.21 39,904,620.14 14,523,085.33	Accrued Expend () Cash Balance 11,756,719. Total R284+R2 16,249,240, Variance (409,066.
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND VOLUNTEER FIRE DEPT AID REVENUE REFUNDS: PRIOR YEAR REVENUE REFUNDS: CURRENT YEAR REFUND OF PRIOR YEAR DISBURSEMENTS (R881) UNHONORED CHECKS RECEIPT ADJUSTMENTS INVESTMENT INCOME (R771)	3 3,173,562.04 (1,888.92)	11.756,719.21 40,232,265.41 22% 1,821,345.08 3,157,661.34 58,425.85	15,840,173.12 0.00 (2,002.56) 0.00 0.00	11,756,719,21 39,904,620,14 14,523,085,33 296,588,24	Accrued Expend 0 Cash Balance 11,756,719 Total R284+R2 16,249,240 Variance (409,066) Cash Roll Forwa (695,969 Beginning Cash 39,904,620
CASH EXPENDITURES ACCRUED EXPENDITURES CASH BALANCE OCTOBER 31, 2018 EFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00) BALANCE FORWARDED FROM FISCAL YEAR 2018 CASH BALANCE SEPTEMBER 30, 2018 REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKS REVENUE DISTRIBUTION (N114) FIREFIGHTERS FUND 1,413,947 94 VOLUNTEER FIRE DEPT AID 1.759,614.00 REVENUE REFUNDS: CURRENT YEAR REVENUE REFUNDS: CURRENT YEAR REFUND OF PRIOR YEAR DISBURSEMENTS (R881) UNHONORED CHECKS RECEIPT ADJUSTMENTS INVESTMENT INCOME (R771) OTHER REVENUE	3 3,173,562.04 (1,888.92)	11,756,719.21 40,232,265.41 22% 1,821,345.08 3,157,661.34 58,425.85 0.00	15,840,173.12 0.00 (2,002.56) 0.00 0.00	11,756,719,21 39,904,620,14 14,523,085,33 296,588,24 34,481,62	Accrued Expend 01 Cash Balance 11,756,719 Total R284+R2: 16,249,240 Variance (409,066.

The variance for Fund 13DB in the amount of \$1,446,261.63 is due to JV2T X08342CA_1828622006 processing in Accounting Period 5 rather than Accounting Period 4. The JV2T will be reflected on the next months report.

The variance for Fund 1341 in the amount of \$409,068.92 is due to JV2T X08342CA_1829822006 processing in Accounting Period 5 rather than Accounting Period 4. The JV2T will be reflected on the next months report.