



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM
III
Secretary

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

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,761,043.11		\$ 7,130,685.70	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,278,841.28	\$ 10,039,884.39	35,533,694.34	\$ 42,664,380.04
REVENUE REFUNDS		(222.00)		(7,387.57)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(14,164.82)		(16,775.82)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 10,025,497.57</u>		<u>\$ 42,640,216.65</u>

LAW ENFORCEMENT FOUNDATION FUND

	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	\$ 5,011,993.90		\$ 24,969,878.47	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(4,870.78)		(5,163.01)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(153.04)	5,006,970.08	1,298,309.41	26,263,024.87
INVESTMENT INCOME		17,095.20		78,138.22
OTHER REVENUE		0.00		9,234.43
EXPENDITURES		<u>6,827,965.20</u>		<u>27,606,268.74</u>
CASH BALANCE OCTOBER 31, 2018		<u>\$ 11,756,719.21</u>		<u>\$ 11,756,719.21</u>

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	\$ 3,173,562.04		\$ 15,840,173.12	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(1,888.92)		(2,002.56)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(14,011.78)	3,157,661.34	(1,315,085.23)	14,523,085.33
INVESTMENT INCOME		58,425.85		296,588.24
OTHER REVENUE		0.00		34,481.62
EXPENDITURES		<u>4,239,701.84</u>		<u>15,550,124.57</u>
CASH BALANCE OCTOBER 31, 2018		<u>\$ 39,208,650.76</u>		<u>\$ 39,208,650.76</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD JULY 1, 2018- OCTOBER 31, 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		1,761,043.11		7,130,685.70	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
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	
		10,039,884.39		42,664,380.04	(1,854,328.45)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(173.16)		(5,336.17)		
R286	(48.84)	(222.00)	(2,051.40)	(7,387.57)	222.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
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)	(0.00)
NET RECEIPTS TO BE DISTRIBUTED		10,025,497.57		42,640,216.65	
TOTAL					
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 -	1909000623			
14E6-130-D130-T113		222.00			
13DB-525-0000-EED0-N114 (78%)	173.16				
1341-470-UNIT-PK00-N114 (22%)	48.84				
LAW 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 WORKSHEET):					
	78%		78%		
REVENUE DISTRIBUTION (N114)	5,011,993.90	6,457,496.20	24,969,878.47	27,716,281.59	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(4,870.78)		(5,163.01)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
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	
OTHER REVENUE		0.00		9,234.43	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			27,606,268.74		
ACCRUED EXPENDITURES			0.00	27,606,268.74	
CASH BALANCE OCTOBER 31, 2018		11,756,719.21			11,756,719.21
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2018					39,904,620.14
CASH BALANCE SEPTEMBER 30, 2018		40,232,265.41			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET)					
	22%				
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	1,413,947.98	1,821,345.08			
VOLUNTEER FIRE DEPT AID	1,759,614.06	3,173,562.04	15,840,173.12		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(1,888.92)		(2,002.56)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(14,011.78)	3,157,661.34	(1,315,085.23)	14,523,085.33	
INVESTMENT INCOME (R771)		58,425.85		296,588.24	
OTHER REVENUE		0.00		34,481.62	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
			15,550,124.57		
CASH BALANCE OCTOBER 31, 2018		39,208,650.76			39,208,650.76

Cash Roll Forward	(1,255,871.22)
Beginning Cash	13,012,590.43
Accrued Expenditures	0.00
Cash Balance	11,756,719.21

Total R284+R286	16,249,240.04
Variance	(409,066.92)

Cash Roll Forward	(695,969.38)
Beginning Cash	39,904,620.14
Cash Balance	39,208,650.76

The variance for Fund 13DB in the amount of \$1,445,261.83 is due to JV2T X06342CA_1829822008 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 \$409,066.92 is due to JV2T X06342CA_1829822008 processing in Accounting Period 5 rather than Accounting Period 4. The JV2T will be reflected on the next months report.