



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

MATHEW G. BEVIN
GOVERNOR

EDGAR C. ROSS
Controller

Statewide Accounting Services
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WILLIAM M. LANDRUM
III
Secretary

September 15, 2017

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 2, and year-to-date activity for the period of July 1, 2017, through August 31, 2017.

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
Geoff Pinkerton, Governor's Office for Policy and Management
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 - AUGUST 31, 2017**

	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		1,708,856.55		3,388,109.62	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,422,407.19		12,846,996.95		
R286 Firefighters Fund	2,497,602.84	8,920,010.03	4,996,054.40	17,843,051.35	
		10,628,866.58		21,231,160.97	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(165.45)		
R286		0.00	(64.34)	(229.79)	229.79
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
NET RECEIPTS TO BE DISTRIBUTED		10,628,866.58		21,230,931.18	
TOTAL					
R284		1,708,856.55		3,388,109.62	
R285		6,422,407.19		12,846,831.50	
R286		2,497,602.84	10,628,866.58	4,995,990.06	21,230,931.18
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		17,000,003.75			
14E6-130-D130-T113		0.00			
13DB-525-0000-EED0-N114 (72%)	0.00				
1341-470-UNIT-PK00-N114 (28%)	0.00				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2017			7,179,951.36		
CASH BALANCE JULY 31, 2017		1,935,317.79			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	12,831,493.58	6,422,407.22	12,846,996.95	12,846,996.97	(0.02)
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			0.00		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		12,831,493.58	0.00	12,846,996.95	
INVESTMENT INCOME (R771)		2,681.11	6,200.28		
OTHER REVENUE			0.00		
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES	3,661,456.29		11,071,936.25		
ACCRUED EXPENDITURES	(2,445.80)	5,793,957.02	(14,323.12)	11,057,613.13	
CASH BALANCE AUGUST 31, 2017		8,975,535.46	8,975,535.46		0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2017			32,188,265.95		
CASH BALANCE JULY 31, 2017		30,013,115.59			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)			28%		
FIREFIGHTERS FUND	4,990,025.31	2,497,602.81			
VOLUNTEER FIRE DEPT AID	3,388,109.82	8,378,134.93	8,384,164.02		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			0.00		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		8,378,134.93	0.00	8,384,164.02	
INVESTMENT INCOME (R771)		49,266.71	100,695.58		
OTHER REVENUE		(322,842.90)	0.00		
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		5,678,916.04	8,234,367.26		
CASH BALANCE AUGUST 31, 2017		32,438,758.29	32,438,758.29		0.00

Cash Roll Forward	1,781,260.98000000
Beginning Cash	7,179,951.36
Accrued Expenditures	(14,323.12)
Cash Balance	8,975,535.46

Total R284+R286	8,384,164.02
Variance	0.00

Cash Roll Forward	250,492.34
Beginning Cash	32,188,265.95
Cash Balance	32,438,758.29

COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD July 1, 2017 - AUGUST 31, 2017

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,708,856.55		\$ 3,388,109.62	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,920,010.03</u>	<u>\$ 10,628,866.58</u>	<u>17,843,051.35</u>	<u>\$ 21,231,160.97</u>
REVENUE REFUNDS		0.00		(229.79)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 10,628,866.58</u>		<u>\$ 21,230,931.18</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 7,179,951.36
CASH BALANCE JULY 31, 2017		\$ 1,935,317.79		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	* \$ 12,831,493.58		* \$ 12,846,996.95	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>0.00</u>	<u>12,831,493.58</u>	<u>0.00</u>	<u>12,846,996.95</u>
INVESTMENT INCOME		2,681.11		6,200.28
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>5,793,957.02</u>		<u>11,057,613.13</u>
CASH BALANCE AUGUST 31, 2017		<u>\$ 8,975,535.46</u>		<u>\$ 8,975,535.46</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 32,188,265.95
CASH BALANCE JULY 31, 2017		\$ 30,013,115.59		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	* \$ 8,378,134.93		* \$ 8,384,164.02	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>0.00</u>	<u>8,378,134.93</u>	<u>0.00</u>	<u>8,384,164.02</u>
INVESTMENT INCOME		49,266.71		100,695.58
OTHER REVENUE		(322,842.90)		0.00
EXPENDITURES		<u>5,678,916.04</u>		<u>8,234,367.26</u>
CASH BALANCE AUGUST 31, 2017		<u>\$ 32,438,758.29</u>		<u>\$ 32,438,758.29</u>