



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

MATHEW G. BEVIN
GOVERNOR

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WILLIAM M. LANDRUM
III
Secretary

EDGAR C. ROSS
Controller

November 14, 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 4, and year-to-date activity for the period of July 1, 2017, through October 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
Melissa Highfield Smith, 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- OCTOBER 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		1,656,749.25		6,768,338.45	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	5,997,162.48		24,948,002.53		
R286 Firefighters Fund	2,332,229.86	8,329,392.34	9,702,001.00	34,650,003.53	
		9,986,141.59		41,418,341.98	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(321.69)		(2,781.81)		
R286	(125.10)	(446.79)	(1,081.80)	(3,863.61)	446.79
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(104.24)		(5,678.28)		
R285	75.05		4,088.36		
R286	29.19	0.00	1,589.92	0.00	208.48
NET RECEIPTS TO BE DISTRIBUTED		9,985,694.80		41,414,478.37	
TOTAL					
R284	1,656,645.01		6,762,660.17		
R285	5,996,915.84		24,949,309.08		
R286	2,332,133.95	9,985,694.80	9,702,509.12	41,414,478.37	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JVZT - 758 - 1800000534				
14E6-130-D130-T113		446.79			
13DB-525-0000-EED0-N114 (72%)	321.69				
1341-470-UNIT-PK00-N114 (28%)	125.10				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2017				7,179,951.36	
CASH BALANCE SEPTEMBER 30, 2017		10,473,657.83			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		72%		72%	Variance
REVENUE DISTRIBUTION (N114)	5,997,162.48	5,997,162.48	24,948,002.53	24,948,002.54	(0.01)
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(2,294.67)		(2,460.12)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	75.05	5,994,942.86	4,088.36	24,949,630.77	
INVESTMENT INCOME (R771)		6,380.84		18,252.12	
OTHER REVENUE		1,464.42		1,464.42	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			23,756,559.84		
ACCRUED EXPENDITURES		8,069,384.10	(14,323.12)	23,742,236.72	
CASH BALANCE OCTOBER 31, 2017		8,407,061.95		8,407,061.95	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2017				32,188,265.95	
CASH BALANCE SEPTEMBER 30, 2017		32,480,034.42			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		28%			
REVENUE DISTRIBUTION (N114)			2,332,229.86		
FIREFIGHTERS FUND	2,332,229.86	3,988,979.11	16,470,339.45		
VOLUNTEER FIRE DEPT AID	1,656,749.25		0.00		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(892.36)		(956.70)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	133.43	3,988,220.18	(3,879.88)	16,465,502.87	
INVESTMENT INCOME (R771)		10,619.48		114,731.62	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		3,116,377.29		15,408,003.65	
CASH BALANCE OCTOBER 31, 2017		33,362,496.79		33,362,496.79	

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,656,749.25		\$ 6,768,338.45	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,329,392.34</u>	\$ 9,986,141.59	<u>34,650,003.53</u>	\$ 41,418,341.98
REVENUE REFUNDS		(446.79)		(3,863.61)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 9,985,694.80</u>		<u>\$ 41,414,478.37</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 7,179,951.36
CASH BALANCE SEPTEMBER 30, 2017		\$10,473,657.83		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 5,997,162.48		\$ 24,948,002.53	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(2,294.67)		(2,460.12)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>75.05</u>	5,994,942.86	<u>4,088.36</u>	24,949,630.77
INVESTMENT INCOME		6,380.94		18,252.12
OTHER REVENUE		1,464.42		1,464.42
EXPENDITURES		<u>8,069,384.10</u>		<u>23,742,236.72</u>
CASH BALANCE OCTOBER 31, 2017		<u>\$ 8,407,061.95</u>		<u>\$ 8,407,061.95</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2017				\$ 32,188,265.95
CASH BALANCE SEPTEMBER 30, 2017		\$32,480,034.42		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,988,979.11		\$ 16,470,339.45	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(892.36)		(956.70)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>133.43</u>	3,988,220.18	<u>(3,879.88)</u>	16,465,502.87
INVESTMENT INCOME		10,619.48		114,731.62
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>3,116,377.29</u>		<u>15,406,003.65</u>
CASH BALANCE OCTOBER 31, 2017		<u>\$33,362,496.79</u>		<u>\$ 33,362,496.79</u>