



Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF THE CONTROLLER

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WILLIAM M. LANDRUM  
III  
Secretary

January 9, 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 6, and year-to-date activity for the period of July 1, 2017, through December 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, 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 - DECEMBER 31, 2017

|  | CURRENT MONTH |                     | YEAR-TO-DATE  |                      | VARIANCE                         |
|--|---------------|---------------------|---------------|----------------------|----------------------------------|
| <b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b> |               |                     |               |                      |                                  |
| <b>GROSS RECEIPTS (REVENUE DISTRIBUTION)</b>   |               |                     |               |                      |                                  |
| <b>VOLUNTEER FIRE DEPARTMENT AID</b>   |               |                     |               |                      |                                  |
| R284 Volunteer Fire Dept Aid Fund  |               | 1,529,400.53        |               | 9,986,068.09         |                                  |
| <b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>   |               |                     |               |                      |                                  |
| R285 Law Enforcement Fund  | 5,292,794.15  |                     | 36,356,728.89 |                      |                                  |
| R286 Firefighters Fund   | 2,058,308.84  | 7,351,102.99        | 14,138,727.93 | 50,495,456.82        |                                  |
|  |               | 8,880,503.52        |               | 60,481,524.91        | (1,246,007.63)                   |
| <b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>                      |               |                     |               |                      |                                  |
| <b>REVENUE REFUNDS</b>   |               |                     |               |                      |                                  |
| R284   |               |                     | 0.00          |                      |                                  |
| R285   |               |                     | (34,203.14)   |                      |                                  |
| R286   |               | 0.00                | (13,301.20)   | (47,504.34)          | 0.00                             |
| <b>UNHONORED CHECKS</b>  |               |                     |               |                      |                                  |
| R284   |               |                     | 0.00          |                      |                                  |
| R285   |               |                     | 0.00          |                      |                                  |
| R286   |               | 0.00                | 0.00          | 0.00                 | 0.00                             |
| <b>RECEIPT ADJUSTMENTS</b>   |               |                     |               |                      |                                  |
| R284   |               |                     | (5,678.28)    |                      |                                  |
| R285   |               |                     | 4,088.36      |                      |                                  |
| R286   |               | 0.00                | 1,569.92      | 0.00                 | 0.00                             |
| <b>NET RECEIPTS TO BE DISTRIBUTED</b>  |               | <b>8,880,503.52</b> |               | <b>60,434,020.57</b> |                                  |
| <b>TOTAL</b>   |               |                     |               |                      |                                  |
| R284   | 1,529,400.53  |                     | 9,980,389.81  |                      |                                  |
| R285   | 5,292,794.15  |                     | 36,326,614.11 |                      |                                  |
| R286   | 2,058,308.84  | 8,880,503.52        | 14,127,018.65 | 60,434,020.57        |                                  |
| <b>DISTRIBUTE OTHER DISTRIBUTIONS: JV2T - 758 - 1700000968</b>                               |               |                     |               |                      |                                  |
| 14E6-130-D130-T113   |               |                     | 0.00          |                      |                                  |
| 13DB-525-0000-EED0-N114 (72%)  |               | 0.00                |               |                      |                                  |
| 1341-470-UNIT-PK00-N114 (28%)  |               | 0.00                |               |                      |                                  |
| <b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>                                       |               |                     |               |                      |                                  |
| BALANCE FORWARDED FROM FISCAL YEAR 2017  |               |                     |               | 7,179,951.36         |                                  |
| CASH BALANCE NOVEMBER 30, 2017   |               | 9,813,010.30        |               |                      |                                  |
| <b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>                               |               |                     |               |                      |                                  |
| REVENUE DISTRIBUTION (N114)  | 4,395,668.68  | 5,292,794.15        | 35,459,603.40 | 36,356,728.89        | Variance (897,125.51)            |
| REVENUE REFUNDS: PRIOR YEAR  | (31,421.33)   |                     | (31,421.33)   |                      |                                  |
| REVENUE REFUNDS: CURRENT YEAR  |               |                     | (2,781.81)    |                      |                                  |
| REFUND OF PRIOR YEAR DISBURSEMENTS (R881)  |               |                     | 0.00          |                      |                                  |
| UNHONORED CHECKS   |               |                     | 0.00          |                      |                                  |
| RECEIPT ADJUSTMENTS  |               | 4,364,247.33        | 4,088.36      | 35,429,488.62        |                                  |
| INVESTMENT INCOME (R771)   |               | 7,257.74            |               | 30,686.29            |                                  |
| OTHER REVENUE  |               | 9,208.49            |               | 29,246.74            | Cash Roll Forward 1,832,456.06   |
| <b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>  |               |                     |               |                      |                                  |
| CASH EXPENDITURES  |               |                     | 33,856,975.59 |                      | Beginning Cash 7,179,951.36      |
| ACCRUED EXPENDITURES   |               | 5,166,991.32        | (14,323.12)   | 33,842,652.47        | Accrued Expenditures (14,323.12) |
| CASH BALANCE DECEMBER 31, 2017   |               | 8,826,730.54        |               | 8,826,730.54         | Cash Balance 8,826,730.54        |
| <b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>                                     |               |                     |               |                      |                                  |
| BALANCE FORWARDED FROM FISCAL YEAR 2017  |               |                     |               | 32,188,265.95        |                                  |
| CASH BALANCE NOVEMBER 30, 2017   |               | 33,842,070.24       |               |                      |                                  |
| <b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>                               |               |                     |               |                      |                                  |
| REVENUE DISTRIBUTION (N114)  |               |                     |               |                      |                                  |
| FIREFIGHTERS FUND  | 1,709,426.70  | 2,058,308.84        | 23,775,913.88 |                      | Total R284+R286 24,124,796.02    |
| VOLUNTEER FIRE DEPT AID  | 1,529,400.53  | 3,238,827.23        |               |                      | Variance (348,882.14)            |
| REVENUE REFUNDS: PRIOR YEAR  |               |                     | 0.00          |                      |                                  |
| REVENUE REFUNDS: CURRENT YEAR  |               | (12,219.40)         | (13,301.20)   |                      |                                  |
| REFUND OF PRIOR YEAR DISBURSEMENTS (R881)  |               |                     | 0.00          |                      |                                  |
| UNHONORED CHECKS   |               |                     | 0.00          |                      |                                  |
| RECEIPT ADJUSTMENTS  |               | 3,226,607.83        | (4,088.36)    | 23,758,524.32        |                                  |
| INVESTMENT INCOME (R771)   |               | 19,912.94           |               | 126,514.16           | Cash Roll Forward 1,086,689.12   |
| OTHER REVENUE  |               |                     |               | 0.00                 | Beginning Cash 32,188,265.95     |
| <b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>   |               |                     |               |                      |                                  |
|  |               | 3,813,635.94        |               | 22,798,349.38        | Cash Balance 33,274,955.07       |
| CASH BALANCE DECEMBER 31, 2017   |               | 33,274,955.07       |               | 33,274,955.07        |                                  |

The variance for Fund 13DB in the amount of \$897,125.51 is due to a JV2T that was processed to Accounting Period 7 rather than Accounting Period 6. The JV2T will be reflected on the next months report.  
 The variance for Fund 1341 in the amount of \$348,882.14 is due to a JV2T that was processed to Accounting Period 7 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 - DECEMBER 31, 2017**

| <b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED</b> | <b>CURRENT MONTH</b> |                        | <b>YEAR-TO-DATE</b>  |                         |
|--|----------------------|------------------------|----------------------|-------------------------|
| <b>GROSS RECEIPTS:</b>                                 |                      |                        |                      |                         |
| VOLUNTEER FIRE DEPARTMENT AID                          | \$ 1,529,400.53      |                        | \$ 9,986,068.09      |                         |
| LAW ENFORCEMENT AND FIREFIGHTERS FUND                  | <u>7,351,102.99</u>  | \$ 8,880,503.52        | <u>50,495,456.82</u> | \$ 60,481,524.91        |
| REVENUE REFUNDS  |                      | 0.00                   |                      | (47,504.34)             |
| UNHONORED CHECKS                                       |                      | 0.00                   |                      | 0.00                    |
| RECEIPT ADJUSTMENTS                                    |                      | 0.00                   |                      | 0.00                    |
| NET RECEIPTS TO BE DISTRIBUTED                         |                      | <u>\$ 8,880,503.52</u> |                      | <u>\$ 60,434,020.57</u> |

| <b>LAW ENFORCEMENT FOUNDATION FUND</b>  | <b>CURRENT MONTH</b> |                        | <b>YEAR-TO-DATE</b> |                        |
|---|----------------------|------------------------|---------------------|------------------------|
| BALANCE FORWARDED FROM FISCAL YEAR 2017 |                      |                        |                     | \$ 7,179,951.36        |
| CASH BALANCE NOVEMBER 30, 2017          |                      | \$ 9,613,010.30        |                     |                        |
| <b>REVENUE DISTRIBUTION INCOME:</b>     |                      |                        |                     |                        |
| REVENUE DISTRIBUTION                    | \$ 4,395,668.66      |                        | \$ 35,459,603.40    |                        |
| REVENUE REFUNDS: PRIOR YEAR             | (31,421.33)          |                        | (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>0.00</u>          | 4,364,247.33           | <u>4,088.36</u>     | 35,429,488.62          |
| INVESTMENT INCOME                       |                      | 7,257.74               |                     | 30,696.29              |
| OTHER REVENUE                           |                      | 9,206.49               |                     | 29,246.74              |
| EXPENDITURES                            |                      | <u>5,166,991.32</u>    |                     | <u>33,842,652.47</u>   |
| CASH BALANCE DECEMBER 31, 2017          |                      | <u>\$ 8,826,730.54</u> |                     | <u>\$ 8,826,730.54</u> |

| <b>FIREFIGHTERS FOUNDATION FUND</b>     | <b>CURRENT MONTH</b> |                         | <b>YEAR-TO-DATE</b> |                         |
|---|----------------------|-------------------------|---------------------|-------------------------|
| BALANCE FORWARDED FROM FISCAL YEAR 2017 |                      |                         |                     | \$ 32,188,265.95        |
| CASH BALANCE NOVEMBER 30, 2017          |                      | \$ 33,842,070.24        |                     |                         |
| <b>REVENUE DISTRIBUTION INCOME:</b>     |                      |                         |                     |                         |
| REVENUE DISTRIBUTION                    | \$ 3,238,827.23      |                         | \$ 23,775,913.88    |                         |
| REVENUE REFUNDS: PRIOR YEAR             | 0.00                 |                         | 0.00                |                         |
| REVENUE REFUNDS: CURRENT YEAR           | (12,219.40)          |                         | (13,301.20)         |                         |
| REFUND OF PRIOR YEAR DISBURSEMENTS      | 0.00                 |                         | 0.00                |                         |
| UNHONORED CHECKS                        | 0.00                 |                         | 0.00                |                         |
| RECEIPT ADJUSTMENTS                     | <u>0.00</u>          | 3,226,607.83            | <u>(4,088.36)</u>   | 23,758,524.32           |
| INVESTMENT INCOME                       |                      | 19,912.94               |                     | 126,514.16              |
| OTHER REVENUE                           |                      | 0.00                    |                     | 0.00                    |
| EXPENDITURES                            |                      | <u>3,813,635.94</u>     |                     | <u>22,798,349.36</u>    |
| CASH BALANCE DECEMBER 31, 2017          |                      | <u>\$ 33,274,955.07</u> |                     | <u>\$ 33,274,955.07</u> |