



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

ANDY BESHEAR
GOVERNOR

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HOLLY M JOHNSON
SECRETARY

EDGAR C. ROSS
Controller

May 20, 2021
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 9 and year-to-date activity for the period of July 1, 2020, through April 30, 2021.

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
Christy Glass, Legislative Research Commission
Ed Ross, Office of the Controller
Brian Ingle, Treasury
Stacy Woodrum, 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, 2020- APRIL 30, 2021**

	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		1,846,927.81		16,575,187.50	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,030,895.67		73,338,346.66		
R286 Firefighters Fund	2,265,068.00	10,295,763.67	20,685,175.00	94,023,521.66	
		12,142,691.48		110,598,709.16	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	7,227.47		(50,269.25)		
R286	2,038.52	9,265.99	(14,178.52)	(64,447.77)	(9,265.99)
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	9,297.98		56,720.55		
R285	6,868.40		(42,846.81)		
R286	193.60	16,359.98	(13,828.62)	45.12	(16,359.98)
NET RECEIPTS TO BE DISTRIBUTED		12,168,317.45		110,534,306.51	
TOTAL					
R284	1,856,225.79		16,631,908.05		
R285	8,044,791.54		73,245,230.60		
R286	2,267,300.12	12,168,317.45	20,657,167.86	110,534,306.51	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2100001372			
14E6-130-D130-T113		(9,265.99)			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EEDO-N114 (78%)	(7,227.47)				
1341-470-UNIT-PK00-N114 (22%)	(2,038.52)				
Receipt Adjustment Corrections:	JV2T X11391CA_2111921006D				
	JV2T X09383CA_2111306006D				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				20,283,107.91	
CASH BALANCE MARCH 31, 2021		32,244,270.58			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
	78%		78%		
REVENUE DISTRIBUTION (N114)	8,030,895.67	8,030,695.66	73,338,346.66	73,338,346.89	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(40,019.15)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		8,030,695.67	(49,715.21)	73,248,612.30	
INVESTMENT INCOME (R771)		(1,378.57)		(848.39)	
OTHER REVENUE				0.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			59,477,102.96		
ACCRUED EXPENDITURES		6,050,326.62	(169,494.20)	59,307,608.76	
CASH BALANCE APRIL 30, 2021		34,223,263.06		34,223,263.06	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				41,497,229.70	
CASH BALANCE MARCH 31, 2021		41,845,955.39			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
	22%				
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	2,265,068.00	2,265,068.01			
VOLUNTEER FIRE DEPT AID	1,846,927.81	4,111,995.81	37,260,362.50		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(33,694.61)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		4,111,995.81	33,400.35	37,260,068.24	
INVESTMENT INCOME (R771)		18,810.07		27,763.32	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		2,228,394.04		35,036,694.03	
CASH BALANCE APRIL 30, 2021		43,748,367.23		43,748,367.23	

Cash Roll Forward	
13,770,660.95	
Beginning Cash	20,283,107.91
Accrued Expenditures	(169,494.20)
Cash Balance	34,223,263.06
Cash Variance	0.00

Total R284+R286	
37,260,362.50	
Variance	0.00

Cash Roll Forward	
2,251,137.53	
Beginning Cash	41,497,229.70
Cash Balance	43,748,367.23
Cash Variance	0.00

Notes:

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2020- APRIL 30, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:		
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,846,927.81	\$ 16,575,187.50
LAW ENFORCEMENT AND FIREFIGHTERS FUND	10,295,763.67	94,023,521.66
REVENUE REFUNDS	9,265.99	(64,447.77)
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	16,359.98	45.12
NET RECEIPTS TO BE DISTRIBUTED	\$12,168,317.45	\$110,534,306.51

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2020		\$ 20,283,107.91
CASH BALANCE MARCH 31, 2021	\$32,244,270.58	
REVENUE DISTRIBUTION INCOME:		
REVENUE DISTRIBUTION	\$ 8,030,695.67	\$ 73,338,346.66
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	0.00	(40,019.15)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	0.00	0.00
	8,030,695.67	(49,715.21)
INVESTMENT INCOME	(1,376.57)	(848.39)
OTHER REVENUE	0.00	0.00
EXPENDITURES	6,050,326.62	59,307,608.76
CASH BALANCE APRIL 30, 2021	\$34,223,263.06	\$ 34,223,263.06

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2020		\$ 41,497,229.70
CASH BALANCE MARCH 31, 2021	\$41,845,955.39	
REVENUE DISTRIBUTION INCOME:		
REVENUE DISTRIBUTION	\$ 4,111,995.81	\$ 37,260,362.50
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	0.00	(33,694.61)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	0.00	0.00
	4,111,995.81	33,400.35
INVESTMENT INCOME	18,810.07	27,763.32
OTHER REVENUE	0.00	0.00
EXPENDITURES	2,228,394.04	35,036,694.03
CASH BALANCE APRIL 30, 2021	\$43,748,367.23	\$ 43,748,367.23