



Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF THE CONTROLLER

ANDY BESHEAR  
GOVERNOR

Statewide Accounting Services  
702 Capital Avenue, Room 484  
Frankfort, Kentucky 40601  
(502) 564-7750 Fax (502) 564-7882  
<http://finance.ky.gov/>

HOLLY M JOHNSON  
SECRETARY


EDGAR C. ROSS  
Controller

July 8, 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 12 and year-to-date activity for the period of July 1, 2020, through June 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 - JUNE 30, 2021**

	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		1,586,081.32		19,817,151.93	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	7,450,241.30		88,681,722.02		
R286 Firefighters Fund	2,101,350.17	9,551,591.47	25,012,793.81	113,694,515.83	
		11,137,672.79		133,511,667.76	0.00
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			0.00		
R285	(113.92)		(67,246.08)		
R286	(32.13)	(146.05)	(18,966.86)	(86,212.94)	146.05
<b>UNHONORED CHECKS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>RECEIPT ADJUSTMENTS</b>					
R284			38,124.59		
R285			(51,359.39)		
R286		0.00	(14,485.96)	(27,720.76)	0.00
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<b>11,137,526.74</b>		<b>133,397,734.06</b>	
<b>TOTAL</b>					
R284	1,586,081.32		19,855,276.52		
R285	7,450,127.38		88,563,116.55		
R286	2,101,318.04	11,137,526.74	24,979,340.99	133,397,734.06	
<b>DISTRIBUTE OTHER DISTRIBUTIONS</b>					
	JV2T - 758 -	2200000051			
14E6-130-D130-T113		146.05			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	113.92				
1341-470-UNIT-PK00-N114 (22%)	32.13				
<b>Receipt Adjustment Corrections:</b>					
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
<b>BALANCE FORWARDED FROM FISCAL YEAR 2020</b>				20,283,107.91	
<b>CASH BALANCE MAY 31, 2021</b>				36,990,114.94	
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	7,450,241.30	78%	7,450,241.35	88,681,722.02	78%
REVENUE REFUNDS PRIOR YEAR				0.00	
REVENUE REFUNDS CURRENT YEAR	(27,113.01)			(67,132.16)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS			7,423,128.29	(51,359.39)	
				88,563,230.47	
<b>INVESTMENT INCOME (R771)</b>				(2,361.33)	
<b>OTHER REVENUE</b>				0.00	
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
<b>CASH EXPENDITURES</b>				73,639,051.24	
<b>ACCRUED EXPENDITURES</b>				9,038,823.22	(169,494.20)
				73,469,557.04	
<b>CASH BALANCE JUNE 30, 2021</b>				35,374,420.01	35,374,420.01
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
<b>BALANCE FORWARDED FROM FISCAL YEAR 2020</b>				41,497,229.70	
<b>CASH BALANCE MAY 31, 2021</b>				44,542,819.67	
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
<b>REVENUE DISTRIBUTION (N114)</b>					
FIREFIGHTERS FUND	2,101,350.17	22%	2,101,350.12	44,829,945.74	
VOLUNTEER FIRE DEPT AID	1,586,081.32	3,687,431.49		0.00	
REVENUE REFUNDS PRIOR YEAR				0.00	
REVENUE REFUNDS CURRENT YEAR	24,025.87			(18,934.73)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		3,711,457.36		23,638.63	
				44,834,649.64	
<b>INVESTMENT INCOME (R771)</b>				55,122.55	
<b>OTHER REVENUE</b>				0.00	
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
<b>CASH EXPENDITURES</b>				47,536,923.24	
<b>ACCRUED EXPENDITURES</b>				9,404,198.38	
				47,536,923.24	
<b>CASH BALANCE JUNE 30, 2021</b>				38,850,078.65	38,850,078.65

Cash Roll Forward	14,921,817.90
Beginning Cash	20,283,107.91
Accrued Expenditures	(169,494.20)
Cash Balance	35,374,420.01

Total R284+R286	44,829,945.74
Variance	0.00

Cash Roll Forward	(2,647,151.05)
Beginning Cash	41,497,229.70
Cash Balance	38,850,078.65

JV2T - 758 - 210001487 posted in AP 12 to correct revenue refund postings in the amount of \$24,705.04.

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

<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	\$ 1,586,081.32		\$ 19,817,151.93	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	9,551,591.47	\$11,137,672.79	113,694,515.83	\$ 133,511,667.76
REVENUE REFUNDS		(146.05)		(86,212.94)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(27,720.76)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$11,137,526.74</u>		<u>\$ 133,397,734.06</u>

<b>LAW ENFORCEMENT FOUNDATION FUND</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 20,283,107.91
CASH BALANCE MAY 31, 2021		\$36,990,114.94		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 7,450,241.30		\$ 88,681,722.02	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(27,113.01)		(67,132.16)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	7,423,128.29	(51,359.39)	88,563,230.47
INVESTMENT INCOME		0.00		(2,361.33)
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>9,038,823.22</u>		<u>73,469,557.04</u>
CASH BALANCE JUNE 30, 2021		<u>\$35,374,420.01</u>		<u>\$ 35,374,420.01</u>

<b>FIREFIGHTERS FOUNDATION FUND</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 41,497,229.70
CASH BALANCE MAY 31, 2021		\$44,542,819.67		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 3,687,431.49		\$ 44,829,945.74	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	24,025.87		(18,934.73)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	3,711,457.36	23,638.63	44,834,649.64
INVESTMENT INCOME		0.00		55,122.55
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>9,404,198.38</u>		<u>47,536,923.24</u>
CASH BALANCE JUNE 30, 2021		<u>\$38,850,078.65</u>		<u>\$ 38,850,078.65</u>