



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

October 12, 2020
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 3 and year-to-date activity for the period of July 1, 2020, through September 30, 2020.

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
Josh Rayborn, 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, 2020 - SEPTEMBER 30, 2020

	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		1,718,052.38		5,175,916.34	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,344,838.97		22,771,258.56		
R286 Firefighters Fund	2,071,821.26	9,416,460.23	6,422,662.68	29,193,921.24	
		11,134,512.61		34,369,837.58	(3,540,540.95)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(18,591.89)		(24,365.29)		
R286	(5,243.87)	(23,835.76)	(6,872.27)	(31,237.56)	23,835.76
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		11,110,676.85		34,338,600.02	
TOTAL					
R284		1,718,052.38		5,175,916.34	
R285		7,326,247.08		22,746,893.27	
R286		2,066,377.39	11,110,676.85	6,415,790.41	34,338,600.02
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2100000441			
14E6-130-D130-T113		23,835.76			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	18,591.89				
1341-470-UNIT-PK00-N114 (22%)	5,243.87				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				20,283,107.91	
Cash Balance August 31, 2019		23,380,670.45			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	4,583,297.76	6,779,851.37	20,009,717.35	21,019,623.29	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(5,773.40)		(5,773.40)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		4,577,524.36	0.00	20,003,943.95	
INVESTMENT INCOME (R771)		243.15		1,769.05	
OTHER REVENUE				0.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			18,122,294.37		
ACCRUED EXPENDITURES	5,622,567.00		(169,344.42)	17,952,949.95	
CASH BALANCE SEPTEMBER 30, 2020		22,335,870.96		22,335,870.96	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				41,497,229.70	
CASH BALANCE AUGUST 31, 2018		40,763,656.44			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		28%			
FIREFIGHTERS FUND	1,292,725.02		2,636,608.86		
VOLUNTEER FIRE DEPT AID	1,717,948.88	3,010,673.90	10,819,579.28		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(1,628.40)		(1,628.40)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		3,009,045.50	0.00	10,817,950.88	
INVESTMENT INCOME (R771)		5,177.13		29,521.13	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
	5,573,605.37		14,140,428.01		
CASH BALANCE SEPTEMBER 30, 2020		38,204,273.70		38,204,273.70	Cash Variance 0.00

NOTES:

**JV2T 130 X09082CA_2027403006, in the amount of \$2,761,541.21 for Fund 13DB and \$778,999.74 for Fund 1341, did not post until AP 4 schedule. It will be reflected in October's schedule.

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:					
VOLUNTEER FIRE DEPARTMENT AID		\$ 1,718,052.38		\$ 5,175,916.34	
LAW ENFORCEMENT AND FIREFIGHTERS FUND		<u>9,416,460.23</u>	\$11,134,512.61	<u>29,193,921.24</u>	\$ 34,369,837.58
REVENUE REFUNDS			(23,835.76)		(31,237.56)
UNHONORED CHECKS			0.00		0.00
RECEIPT ADJUSTMENTS			0.00		0.00
NET RECEIPTS TO BE DISTRIBUTED			<u>\$11,110,676.85</u>		<u>\$ 34,338,600.02</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020					\$ 20,283,107.91
Cash Balance August 31, 2019			\$23,380,670.45		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 4,583,297.76		\$20,009,717.35	
REVENUE REFUNDS: PRIOR YEAR		0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR		(5,773.40)		(5,773.40)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		<u>0.00</u>	4,577,524.36	<u>0.00</u>	20,003,943.95
INVESTMENT INCOME			243.15		1,769.05
OTHER REVENUE			0.00		0.00
EXPENDITURES			<u>5,622,567.00</u>		<u>17,952,949.95</u>
CASH BALANCE SEPTEMBER 30, 2020			<u>\$22,335,870.96</u>		<u>\$ 22,335,870.96</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020					\$ 41,497,229.70
Cash Balance August 31, 2019			\$40,763,656.44		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 3,010,673.90		\$10,819,579.28	
REVENUE REFUNDS: PRIOR YEAR		0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR		(1,628.40)		(1,628.40)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		<u>0.00</u>	3,009,045.50	<u>0.00</u>	10,817,950.88
INVESTMENT INCOME			5,177.13		29,521.13
OTHER REVENUE			0.00		0.00
EXPENDITURES			<u>5,573,605.37</u>		<u>14,140,428.01</u>
CASH BALANCE SEPTEMBER 30, 2020			<u>\$38,204,273.70</u>		<u>\$ 38,204,273.70</u>