



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

ANDY BESHEAR
GOVERNOR

Statewide Accounting Services
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HOLLY M JOHNSON
SECRETARY

EDGAR C. ROSS
Controller

December 10, 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 5 and year-to-date activity for the period of July 1, 2020, through November 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
Christy Glass, Legislative Research Commission
Ed Ross, Office of the Controller
Josh Rayborn, 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- NOVEMBER 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		1,601,544.44		8,449,749.96	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,459,548.93		37,045,270.42		
R286 Firefighters Fund	2,103,975.36	9,563,524.29	10,448,666.07	47,493,936.49	
		11,165,068.73		55,943,686.45	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(1,206.04)		(40,019.15)		
R286	(340.16)	(1,546.20)	(11,287.46)	(51,306.61)	1,546.20
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(1,051.67)		(1,051.67)		
R285			0.00		
R286	(296.62)	(1,348.29)	(296.62)	(1,348.29)	1,348.29
NET RECEIPTS TO BE DISTRIBUTED		11,162,174.24		55,891,031.55	
TOTAL					
R284		1,600,492.77		8,448,698.29	
R285		7,458,342.89		37,005,251.27	
R286		2,103,338.58	11,162,174.24	10,437,081.99	55,891,031.55
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2100000647			
14E6-130-D130-T113		2,894.49			
1341-470-UNIT-PK00-N114 (22%)	1,051.67				
13DB-525-0000-EED0-N114 (78%)	1,206.04				
1341-470-UNIT-PK00-N114 (22%)	636.78				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				20,283,107.91	
CASH BALANCE OCTOBER 31, 2020		24,122,611.64			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		78%:		78%:	
REVENUE DISTRIBUTION (N114)	9,709,319.76	7,459,548.95	37,045,270.42	37,045,270.46	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(14,447.82)		(38,813.11)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		9,694,871.94		0.00	37,006,457.31
INVESTMENT INCOME (R771)		55.94		1,876.14	
OTHER REVENUE				0.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			29,505,382.28		
ACCRUED EXPENDITURES	5,861,986.24		(169,494.20)	29,335,888.08	
CASH BALANCE NOVEMBER 30, 2020		27,955,553.28		27,955,553.28	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				41,497,229.70	
CASH BALANCE OCTOBER 31, 2020		39,647,825.37			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%:		22%:	
FIREFIGHTERS FUND	2,738,526.11	2,103,975.34			
VOLUNTEER FIRE DEPT AID	1,601,544.44	4,340,070.55	18,898,416.03		
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(4,075.03)		(10,947.30)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		4,335,995.52		0.00	18,887,468.73
INVESTMENT INCOME (R771)		13,923.10		32,798.18	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		2,657,817.02		19,077,569.64	
CASH BALANCE NOVEMBER 30, 2020		41,339,926.97		41,339,926.97	Cash Variance 0.00

Cash Roll Forward	
7,502,951.17	
Beginning Cash	
20,283,107.91	
Accrued Expenditures	
(169,494.20)	
Cash Balance	
27,955,553.28	

Total R284+R286	
18,898,416.03	
Variance	

Cash Roll Forward	
(157,302.73)	
Beginning Cash	
41,497,229.70	
Cash Balance	
41,339,926.97	

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,601,544.44		\$ 8,449,749.96	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	9,563,524.29	\$ 11,165,068.73	47,493,936.49	\$ 55,943,686.45
REVENUE REFUNDS		(1,546.20)		(51,306.61)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(1,348.29)		(1,348.29)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 11,162,174.24</u>		<u>\$ 55,891,031.55</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 20,283,107.91
CASH BALANCE OCTOBER 31, 2020		\$ 24,122,611.64		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 9,709,319.76		\$ 37,045,270.42	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(14,447.82)		(38,813.11)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	9,694,871.94	0.00	37,006,457.31
INVESTMENT INCOME		55.94		1,876.14
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>5,861,986.24</u>		<u>29,335,888.08</u>
CASH BALANCE NOVEMBER 30, 2020		<u>\$ 27,955,553.28</u>		<u>\$ 27,955,553.28</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 41,497,229.70
CASH BALANCE OCTOBER 31, 2020		\$ 39,647,825.37		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,340,070.55		\$ 18,898,416.03	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(4,075.03)		(10,947.30)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	4,335,995.52	0.00	18,887,468.73
INVESTMENT INCOME		13,923.10		32,798.18
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>2,657,817.02</u>		<u>19,077,569.64</u>
CASH BALANCE NOVEMBER 30, 2020		<u>\$ 41,339,926.97</u>		<u>\$ 41,339,926.97</u>