



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

April 13, 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 March 31, 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 - MARCH 31, 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	1,565,976.55	14,728,259.69	
LAW ENFORCEMENT AND FIREFIGHTERS FUND			
R285 Law Enforcement Fund	7,625,977.40	65,255,159.84	
R286 Firefighters Fund	2,150,916.75	18,405,301.81	83,660,461.65
	11,342,870.70	98,388,721.34	67,296.34
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)			
REVENUE REFUNDS			
R284		0.00	
R285		(57,496.72)	
R286	0.00	(16,217.04)	(73,713.76)
UNHONORED CHECKS			
R284		0.00	
R285		0.00	
R286	0.00	0.00	0.00
RECEIPT ADJUSTMENTS			
R284	(646.07)	47,422.57	
R285	(2,665.67)	(49,715.21)	
R286	(751.85)	(14,022.22)	(16,314.86)
	11,338,807.11	98,298,692.72	
NET RECEIPTS TO BE DISTRIBUTED			
TOTAL			
R284	1,565,330.48	14,775,682.26	
R285	7,623,311.73	65,147,947.91	
R286	2,150,164.90	18,375,062.55	98,298,692.72
DISTRIBUTE OTHER DISTRIBUTIONS:			
	JV2T - 758 - X08573CA_2104225006C & X09193CA_2103458006C		
14E6-130-D130-T113		4,063.59	
1341-470-UNIT-PK00-N114 (22%)	646.07		
13DB-525-0000-EED0-N114 (78%)	2,665.67		
1341-470-UNIT-PK00-N114 (22%)	751.85		
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)			
BALANCE FORWARDED FROM FISCAL YEAR 2020		20,283,107.91	
CASH BALANCE FEBRUARY 28, 2021	31,375,888.80		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)	78%: 7,678,468.55	78%: 7,625,977.44	65,307,650.99
REVENUE REFUNDS: PRIOR YEAR			65,255,160.09
REVENUE REFUNDS: CURRENT YEAR			0.00
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			(40,019.15)
UNHONORED CHECKS			0.00
RECEIPT ADJUSTMENTS	(15,850.00)	7,662,618.55	(49,715.21)
			65,217,916.63
INVESTMENT INCOME (R771)		(979.10)	528.18
OTHER REVENUE			0.00
EXPENDITURES (LAW ENFORCEMENT SUMMARY)			
CASH EXPENDITURES		53,426,398.69	
ACCRUED EXPENDITURES	6,793,257.67	(169,116.55)	53,257,282.14
CASH BALANCE MARCH 31, 2021	32,244,270.58	32,244,270.58	32,244,270.58
			Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)			
BALANCE FORWARDED FROM FISCAL YEAR 2020		41,497,229.70	
CASH BALANCE FEBRUARY 28, 2021	43,952,597.56		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)	22%: 2,165,721.94	22%: 2,150,916.71	
FIREFIGHTERS FUND	1,565,976.55	3,731,698.49	33,148,366.69
VOLUNTEER FIRE DEPT AID			0.00
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	(5,116.57)	3,726,581.92	33,400.35
			33,148,072.43
INVESTMENT INCOME (R771)		(1,680.35)	8,953.25
OTHER REVENUE			0.00
EXPENDITURES (FIREFIGHTERS SUMMARY)			
	5,831,543.74	32,808,299.99	
CASH BALANCE MARCH 31, 2021	41,845,955.39	41,845,955.39	41,845,955.39
			Cash Variance 0.00

Notes: JV2T X19062CA_2109026006 in the amount of \$52,491.15 for fund 13DB, and \$14,805.19 for fund 1341 did posted in AP9. This will be reflected in April's report.

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2020 - MARCH 31, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,565,976.55		\$ 14,728,259.69	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>9,776,894.15</u>	\$ 11,342,870.70	<u>83,660,461.65</u>	\$ 98,388,721.34
REVENUE REFUNDS		0.00		(73,713.76)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(4,063.59)		(16,314.86)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 11,338,807.11</u>		<u>\$ 98,298,692.72</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 20,283,107.91
CASH BALANCE FEBRUARY 28, 2021		\$ 31,375,888.80		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,678,468.55		\$ 65,307,650.99	
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	<u>(15,850.00)</u>	7,662,618.55	<u>(49,715.21)</u>	65,217,916.63
INVESTMENT INCOME		(979.10)		528.18
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>6,793,257.67</u>		<u>53,257,282.14</u>
CASH BALANCE MARCH 31, 2021		<u>\$ 32,244,270.58</u>		<u>\$ 32,244,270.58</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 41,497,229.70
CASH BALANCE FEBRUARY 28, 2021		\$ 43,952,597.56		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,731,698.49		\$ 33,148,366.69	
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	<u>(5,116.57)</u>	3,726,581.92	<u>33,400.35</u>	33,148,072.43
INVESTMENT INCOME		(1,680.35)		8,953.25
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>5,831,543.74</u>		<u>32,808,299.99</u>
CASH BALANCE MARCH 31, 2021		<u>\$ 41,845,955.39</u>		<u>\$ 41,845,955.39</u>