



Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

ANDY BESHEAR
GOVERNOR

EDGAR C. ROSS
Controller

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HOLLY M JOHNSON
SECRETARY

October 12, 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 3 and year-to-date activity for the period of September 1, 2021, through September 30, 2021.

If you have any questions concerning this statement, please contact me at 564-7232.
Sincerely,

Jason Mach

Enclosure

cc: 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 SCHEDULE
FOR THE PERIOD SEPTEMBER 1, 2021 - SEPTEMBER 30, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:			
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,782,383.17		\$ 5,306,049.33
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>10,087,367.11</u>	\$ 11,869,750.28	<u>31,016,076.30</u>
REVENUE REFUNDS		38.30	(565.44)
UNHONORED CHECKS		0.00	0.00
RECEIPT ADJUSTMENTS		<u>(3,599.80)</u>	<u>(3,599.80)</u>
NET RECEIPTS TO BE DISTRIBUTED		<u>\$11,866,188.78</u>	<u>\$ 36,317,960.39</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2021			\$ 35,195,234.27
Cash Balance September 30, 2021		\$39,690,893.36	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 7,868,146.36		\$24,192,539.54
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(223.46)		(470.92)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	<u>(2,807.84)</u>	7,865,115.06	<u>(2,807.84)</u>
INVESTMENT INCOME		(1,005.27)	(3,137.62)
OTHER REVENUE		6,885.00	18,991.02
EXPENDITURES		<u>6,105,393.15</u>	<u>17,943,853.45</u>
CASH BALANCE SEPTEMBER 30, 2021		<u>\$41,456,495.00</u>	<u>\$ 41,456,495.00</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2021			\$ 38,806,357.30
Cash Balance September 30, 2021		\$37,310,100.90	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 4,001,603.92		\$12,129,586.09
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(63.03)		(132.82)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	<u>(791.96)</u>	4,000,748.93	<u>(791.96)</u>
INVESTMENT INCOME		(25,238.07)	16,510.53
OTHER REVENUE		0.00	0.00
EXPENDITURES		<u>1,436,833.70</u>	<u>11,102,751.08</u>
CASH BALANCE SEPTEMBER 30, 2021		<u>\$39,848,778.06</u>	<u>\$ 39,848,778.06</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD SEPTEMBER 1, 2021 - SEPTEMBER 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		1,782,383.17		5,306,049.33	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,868,146.36		24,192,539.54		
R286 Firefighters Fund	2,219,220.75	10,087,367.11	6,823,536.76	31,016,076.30	
		11,869,750.28		36,322,125.63	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	29.87		(441.05)		
R286	8.43	38.30	(124.39)	(565.44)	(38.30)
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285	(2,807.84)		(2,807.84)		
R286	(791.96)	(3,599.80)	(791.96)	(3,599.80)	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,866,188.78		36,317,960.39	
TOTAL					
R284		1,782,383.17		5,306,049.33	
R285		7,865,368.39		24,189,290.65	
R286		2,218,437.22	11,866,188.78	6,822,620.41	36,317,960.39
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2,100,000.501			
14E6-130-D130-T113		(38.30)			
1341-470-UNIT-PK00-N114 (22%)		0.00			
13DB-525-0000-EED0-N114 (78%)		(29.87)			
1341-470-UNIT-PK00-N114 (22%)		(8.43)			
Receipt Adjustment Corrections:	JV2T	X08381CA_2125826006C	593.53		
	JV2T	X08543CA_2124512006C	3,006.27		
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2021					
				35,195,234.27	
Cash Balance September 30, 2021					
		39,690,893.36			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	7,868,146.36	72%	24,192,539.54	72%	22,331,574.94
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(223.46)		(470.92)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(2,807.84)	7,865,115.06	(2,807.84)	24,189,260.78	
INVESTMENT INCOME (R771)					
		(1,005.27)		(3,137.62)	
OTHER REVENUE					
		6,885.00		18,991.02	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			18,113,553.01		
ACCRUED EXPENDITURES		6,105,393.15	(169,699.56)	17,943,853.45	
CASH BALANCE SEPTEMBER 30, 2021					
		41,456,495.00		41,456,495.00	0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021					
				38,806,357.30	
CASH BALANCE AUGUST 31, 2018					
		37,310,100.90			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		28%			
FIREFIGHTERS FUND	2,219,220.75	2,824,462.79	12,129,586.09		
VOLUNTEER FIRE DEPT AID	1,782,383.17	4,001,603.92			
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(63.03)		(132.82)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(791.96)	4,000,748.93	(791.96)	12,128,661.31	
INVESTMENT INCOME (R771)					
		(25,238.07)		16,510.53	
OTHER REVENUE					
				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		1,436,833.70		11,102,751.08	
CASH BALANCE SEPTEMBER 30, 2021					
		39,848,778.06		39,848,778.06	0.00

Cash Roll Forward	6,091,561.17
Beginning Cash	35,195,234.27
Accrued Expenditures	(169,699.56)
Cash Balance	41,456,495.00
Cash Variance	0.00

Total R284+R286	12,129,586.09
Variance	0.00

Cash Roll Forward	1,042,420.76
Beginning Cash	38,806,357.30
Cash Balance	39,848,778.06
Cash Variance	0.00

NOTES: