



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

November 9, 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 4 and year-to-date activity for the period of October 1, 2021, through October 31, 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 October 1, 2021- October 31, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,755,160.52		\$ 7,061,209.85	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>10,207,027.86</u>	\$ 11,962,188.38	<u>41,223,104.16</u>	\$ 48,284,314.01
REVENUE REFUNDS		(891.68)		(1,533.72)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		854.48		(2,745.32)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 11,962,151.18</u>		<u>\$ 48,280,034.97</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		\$ 41,456,495.00		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,961,481.70		\$ 32,154,021.24	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(29.87)		(500.79)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>666.49</u>	7,962,118.32	<u>(2,141.35)</u>	32,151,379.10
INVESTMENT INCOME		(1,200.52)		(4,338.14)
OTHER REVENUE		0.00		18,991.02
EXPENDITURES		<u>6,972,062.55</u>		<u>24,915,916.00</u>
CASH BALANCE OCTOBER 31, 2021		<u>\$ 42,445,350.25</u>		<u>\$ 42,445,350.25</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 38,806,357.30
CASH BALANCE SEPTEMBER 30, 2021		\$ 39,848,778.06		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,000,706.68		\$ 16,130,292.77	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(8.43)		(141.25)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>187.99</u>	4,000,886.24	<u>(603.97)</u>	16,129,547.55
INVESTMENT INCOME		(77,137.94)		(60,627.41)
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>4,821,613.72</u>		<u>15,924,364.80</u>
CASH BALANCE OCTOBER 31, 2021		<u>\$ 38,950,912.64</u>		<u>\$ 38,950,912.64</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD October 1, 2021- October 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		1,755,160.52		7,061,209.85	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,961,481.70		32,154,021.24		
R286 Firefighters Fund	2,245,546.16	10,207,027.86	9,069,082.92	41,223,104.16	
		11,962,188.38		48,284,314.01	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(695.51)		(1,196.30)		
R286	(196.17)	(891.68)	(337.42)	(1,533.72)	891.68
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285	666.49		(2,141.35)		
R286	187.99	854.48	(603.97)	(2,745.32)	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,962,151.18		48,280,034.97	
TOTAL					
R284		1,755,160.52		7,061,209.85	
R285		7,961,481.70		32,150,683.59	
R286		2,245,537.98	11,962,151.18	9,068,141.53	48,280,034.97
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2200000592			
14E6-130-D130-T113		891.68			
1341-470-UNIT-PK00-N114 (22%)		0.00			
13DB-525-0000-EED0-N114 (78%)		695.51			
1341-470-UNIT-PK00-N114 (22%)		196.17			
Receipt Adjustment Corrections:	JV2T	X08313CA_2128628008C			854.48
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				35,195,234.27	
CASH BALANCE SEPTEMBER 30, 2021			41,456,495.00		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	78%	7,961,481.70	78%	32,154,021.24	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR		(29.87)		(500.79)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		666.49	7,962,118.32	(2,141.35)	32,151,379.10
INVESTMENT INCOME (R771)			(1,200.52)		(4,338.14)
OTHER REVENUE				18,991.02	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES					
ACCRUED EXPENDITURES		6,972,062.55	25,085,615.56	(169,699.56)	24,915,916.00
CASH BALANCE OCTOBER 31, 2021		42,445,350.25		42,445,350.25	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
CASH BALANCE SEPTEMBER 30, 2021			39,848,778.06		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	22%	2,245,506.16	22%	16,130,292.77	
FIREFIGHTERS FUND		2,245,546.13			
VOLUNTEER FIRE DEPT AID		1,755,200.52	4,000,706.68	16,130,292.77	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR		(8.43)		(141.25)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		187.99	4,000,886.24	(603.97)	16,129,547.55
INVESTMENT INCOME (R771)			(77,137.94)		(60,627.41)
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		4,821,613.72		15,924,364.80	
CASH BALANCE OCTOBER 31, 2021		38,950,912.64		38,950,912.64	Cash Variance 0.00

Notes: