



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

June 11, 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 11 and year-to-date activity for the period of July 1, 2020, through May 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 SCHEDULE
FOR THE PERIOD JULY 1, 2020 - MAY 31, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED				
	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,655,883.11		\$ 18,231,070.61	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>10,119,402.70</u>	\$ 11,775,285.81	<u>104,142,924.36</u>	\$ 122,373,994.97
REVENUE REFUNDS		3,087.14		(61,360.63)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		<u>1,227.92</u>		<u>(4,908.96)</u>
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 11,779,600.87</u>		<u>\$ 122,307,725.38</u>

LAW ENFORCEMENT FOUNDATION FUND				
	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 20,283,107.91
CASH BALANCE APRIL 30, 2021		\$ 34,223,263.06		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,893,134.06		\$ 81,231,480.72	
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>(1,644.18)</u>	7,891,489.88	<u>(51,359.39)</u>	81,140,102.18
INVESTMENT INCOME		(1,512.94)		(2,361.33)
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>5,123,125.06</u>		<u>64,430,733.82</u>
CASH BALANCE MAY 31, 2021		<u>\$ 36,990,114.94</u>		<u>\$ 36,990,114.94</u>

FIREFIGHTERS FOUNDATION FUND				
	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 41,497,229.70
CASH BALANCE APRIL 30, 2021		\$ 43,748,367.23		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,882,151.75		\$ 41,142,514.25	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(9,265.99)		(42,960.60)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(9,761.72)</u>	3,863,124.04	<u>23,638.63</u>	41,123,192.28
INVESTMENT INCOME		27,359.23		55,122.55
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>3,096,030.83</u>		<u>38,132,724.86</u>
CASH BALANCE MAY 31, 2021		<u>\$ 44,542,819.67</u>		<u>\$ 44,542,819.67</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD JULY 1, 2020 - MAY 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		1,655,883.11		18,231,070.61	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,893,134.06		81,231,480.72		
R286 Firefighters Fund	2,226,268.64	10,119,402.70	22,911,443.64	104,142,924.36	
		11,775,285.81		122,373,994.97	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	2,407.97		(47,861.28)		
R286	679.17	3,087.14	(13,499.35)	(61,360.63)	(21,819.12)
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			56,720.55		
R285	957.78		(48,071.03)		
R286	270.14	1,227.92	(13,558.48)	(4,908.96)	(22,811.80)
NET RECEIPTS TO BE DISTRIBUTED		11,779,600.87		122,307,725.38	
TOTAL					
R284		1,655,883.11		18,287,791.16	
R285		7,896,499.81		81,135,548.41	
R286		2,227,217.95	11,779,600.87	22,884,385.81	122,307,725.38
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2100001483			
14E6-130-D130-T113		3,087.14			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	2,407.97				
1341-470-UNIT-PK00-N114 (22%)	679.17				
Receipt Adjustment Corrections:					
		JV2TX12551CA_2114727006C			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				20,283,107.91	
CASH BALANCE APRIL 30, 2021		34,223,263.06			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	78%	7,893,134.11	78%	81,231,481.00	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR				(40,019.15)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		(1,644.18)		(51,359.39)	81,140,102.18
INVESTMENT INCOME (R771)		(1,512.94)		(2,361.33)	
OTHER REVENUE				0.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			64,430,733.82		
ACCRUED EXPENDITURES		5,123,125.06		64,430,733.82	
CASH BALANCE MAY 31, 2021		36,990,114.94		36,990,114.94	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				41,497,229.70	
CASH BALANCE APRIL 30, 2021		43,748,367.23			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	22%				
FIREFIGHTERS FUND		2,226,268.64			
VOLUNTEER FIRE DEPT AID		1,655,883.11	3,882,151.75	41,142,514.25	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR		(9,265.99)		(42,960.60)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		(9,761.72)	3,863,124.04	23,638.63	41,123,192.28
INVESTMENT INCOME (R771)		27,359.23		55,122.55	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		3,096,030.83		38,132,724.86	
CASH BALANCE MAY 31, 2021		44,542,819.87		44,542,819.87	Cash Variance 0.00

Cash Roll Forward	16,707,007.03
Beginning Cash	20,283,107.91
Accrued Expenditures	0.00
Cash Balance	36,990,114.94

Total R284+R286	41,142,514.25
Variance	

Cash Roll Forward	3,045,589.97
Beginning Cash	41,497,229.70
Cash Balance	44,542,819.67