



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

July 15, 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 13 and year-to-date activity for the period of July 1, 2020, through June 30, 2021. This report represents the final report for the Law Enforcement and Professional Firefighters Foundation Fund Programs for Fiscal Year 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 - FINAL Period 13, 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		19,817,151.93	
LAW ENFORCEMENT AND FIREFIGHTERS FUND			
R285 Law Enforcement Fund		88,681,722.02	
R286 Firefighters Fund	0.00	25,012,793.81	113,694,515.83
	0.00		133,511,667.76
			0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)			
REVENUE REFUNDS			
R284		0.00	
R285		(67,246.08)	
R286	0.00	(18,966.86)	(86,212.94)
			0.00
UNHONORED CHECKS			
R284		0.00	
R285		0.00	
R286	0.00	0.00	0.00
			0.00
RECEIPT ADJUSTMENTS			
R284		38,124.59	
R285		(51,359.39)	
R286	0.00	(14,485.96)	(27,720.76)
	0.00		133,397,734.06
TOTAL			
R284	0.00	19,855,276.52	
R285	0.00	88,563,116.55	
R286	0.00	24,979,340.99	133,397,734.06
DISTRIBUTE OTHER DISTRIBUTIONS:			
	JV2T - 758 -		
14E6-130-D130-T113		0.00	
1341-470-UNIT-PK00-N114 (22%)			
13DB-525-0000-EED0-N114 (78%)	0.00		
1341-470-UNIT-PK00-N114 (22%)	0.00		
Receipt Adjustment Corrections:			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)			
BALANCE FORWARDED FROM FISCAL YEAR 2020			20,283,107.91
CASH BALANCE JUNE 30, 2021	35,374,420.01		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
	78%		78%
REVENUE DISTRIBUTION (N114)	0.00	88,681,722.02	88,681,722.35
REVENUE REFUNDS: PRIOR YEAR		0.00	
REVENUE REFUNDS: CURRENT YEAR	(113.92)	(67,246.08)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		0.00	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	(113.92)	(51,359.39)	88,563,116.55
			(2,361.33)
INVESTMENT INCOME (R771)			
OTHER REVENUE			0.00
EXPENDITURES (LAW ENFORCEMENT SUMMARY)			
CASH EXPENDITURES		73,643,495.42	
ACCRUED EXPENDITURES	174,143.74	205.36	73,643,700.78
CASH BALANCE FINAL Period 13, 2021	35,200,162.35		35,200,162.35
			Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)			
BALANCE FORWARDED FROM FISCAL YEAR 2020			41,497,229.70
CASH BALANCE JUNE 30, 2021	38,850,078.65		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
	22%		
REVENUE DISTRIBUTION (N114)	0.00	0.00	
FIREFIGHTERS FUND			
VOLUNTEER FIRE DEPT AID	0.00	44,829,945.74	
REVENUE REFUNDS: PRIOR YEAR		0.00	
REVENUE REFUNDS: CURRENT YEAR	(32.13)	(18,966.86)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		0.00	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	(32.13)	23,638.63	44,834,617.51
			55,122.55
INVESTMENT INCOME (R771)			
OTHER REVENUE			0.00
EXPENDITURES (FIREFIGHTERS SUMMARY)			
	0.00	47,536,923.24	
CASH BALANCE FINAL Period 13, 2021	38,850,046.52		38,850,046.52
			Cash Variance 0.00

Cash Roll Forward	
14,917,259.80	
Beginning Cash	20,283,107.91
Accrued Expenditures	205.36
Cash Balance	35,200,162.35
Cash Variance	0.00

Total R284+R286	44,829,945.74
Variance	

Cash Roll Forward	
(2,647,183.18)	
Beginning Cash	41,497,229.70
Cash Balance	38,850,046.52
Cash Variance	0.00

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2020 - FINAL Period 13, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:			
VOLUNTEER FIRE DEPARTMENT AID	\$ -	\$ 19,817,151.93	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	0.00	113,694,515.83	\$ 133,511,667.76
REVENUE REFUNDS		0.00	(86,212.94)
UNHONORED CHECKS		0.00	0.00
RECEIPT ADJUSTMENTS		0.00	(27,720.76)
NET RECEIPTS TO BE DISTRIBUTED	\$ -		\$ 133,397,734.06

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2020			\$ 20,283,107.91
CASH BALANCE JUNE 30, 2021		\$ 35,374,420.01	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ -	\$ 88,681,722.02	
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00	
REVENUE REFUNDS: CURRENT YEAR	(113.92)	(67,246.08)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00	
UNHONORED CHECKS	0.00	0.00	
RECEIPT ADJUSTMENTS	0.00	(113.92)	(51,359.39)
INVESTMENT INCOME		0.00	(2,361.33)
OTHER REVENUE		0.00	0.00
EXPENDITURES		174,143.74	73,643,700.78
CASH BALANCE FINAL Period 13, 2021		\$ 35,200,162.35	\$ 35,200,162.35

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2020			\$ 41,497,229.70
CASH BALANCE JUNE 30, 2021		\$ 38,850,078.65	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ -	\$ 44,829,945.74	
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00	
REVENUE REFUNDS: CURRENT YEAR	(32.13)	(18,966.86)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00	
UNHONORED CHECKS	0.00	0.00	
RECEIPT ADJUSTMENTS	0.00	(32.13)	23,638.63
INVESTMENT INCOME		0.00	55,122.55
OTHER REVENUE		0.00	0.00
EXPENDITURES		0.00	47,536,923.24
CASH BALANCE FINAL Period 13, 2021		\$ 38,850,046.52	\$ 38,850,046.52