



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

November 10, 2020
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 July 1, 2020, through October 31, 2020.

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
Tina Howard, Office of Attorney General
Christy Glass, Legislative Research Commission
Ed Ross, Office of the Controller
Josh Rayborn, Treasury
Tammy Eversole, 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- OCTOBER 31, 2020

	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		1,672,289.18		6,848,205.52	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,814,462.93		29,585,721.49		
R286 Firefighters Fund	1,922,028.03	8,736,490.96	8,344,690.71	37,930,412.20	
		10,408,780.14		44,778,617.72	(2,884,321.58)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(14,447.82)		(38,813.11)		
R286	(4,075.03)	(18,522.85)	(10,947.30)	(49,760.41)	18,522.85
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
NET RECEIPTS TO BE DISTRIBUTED		10,390,257.29		44,728,857.31	
TOTAL					
R284	1,672,289.18		6,848,205.52		
R285	6,800,015.11		29,546,908.38		
R286	1,917,953.00	10,390,257.29	8,333,743.41	44,728,857.31	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2100000547			
14E6-130-D130-T113		18,522.85			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	14,447.82				
1341-470-UNIT-PK00-N114 (22%)	4,075.03				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				20,283,107.91	
CASH BALANCE SEPTEMBER 30, 2020		22,335,870.96			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET) 78%:					
REVENUE DISTRIBUTION (N114)	7,326,233.31	6,814,462.95	27,335,950.66	29,585,721.52	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(18,591.89)		(24,365.29)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		7,307,641.42	0.00	27,311,585.37	
INVESTMENT INCOME (R771)		51.15		1,820.20	
OTHER REVENUE				0.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			23,643,396.04		
ACCRUED EXPENDITURES	5,520,951.89		(169,494.20)	23,473,901.84	
CASH BALANCE OCTOBER 31, 2020		24,122,611.64		24,122,611.64	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2020				41,497,229.70	
CASH BALANCE SEPTEMBER 30, 2020		38,204,273.70			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET) 22%:					
REVENUE DISTRIBUTION (N114)			1,922,028.01		
FIREFIGHTERS FUND	2,066,477.02				
VOLUNTEER FIRE DEPT AID	1,672,289.18	3,738,766.20	14,558,345.48		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR		(5,243.87)	(6,872.27)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		3,733,522.33	0.00	14,551,473.21	
INVESTMENT INCOME (R771)		(10,646.05)		18,875.08	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		2,279,324.61		16,419,752.62	
CASH BALANCE OCTOBER 31, 2020		39,647,825.37		39,647,825.37	

Cash Roll Forward	3,670,009.53
Beginning Cash	20,283,107.91
Accrued Expenditures	(169,494.20)
Cash Balance	24,122,611.64

Cash Variance
0.00

Total R284+R286	15,192,896.23
Variance	

Cash Roll Forward	(1,849,404.33)
Beginning Cash	41,497,229.70
Cash Balance	39,647,825.37

Cash Variance
0.00

Notes:

**JV2T 130 X08532CA_2030458006, in the amount of \$1,541,753.80 for Fund 13DB and \$434,853.64 for Fund 1341, did not post until AP 5. It will be reflected in November's schedule.
 **JV2T 130 X09032CA_2030530006, in the amount of \$708,017.03 for Fund 13DB and \$199,697.11 for Fund 1341, did not post until AP 5. It will be reflected in November's schedule.

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,672,289.18		\$ 6,848,205.52	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,736,490.96	\$ 10,408,780.14	37,930,412.20	\$ 44,778,617.72
REVENUE REFUNDS		(18,522.85)		(49,760.41)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 10,390,257.29</u>		<u>\$ 44,728,857.31</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 20,283,107.91
CASH BALANCE SEPTEMBER 30, 2020		\$ 22,335,870.96		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,326,233.31		\$ 27,335,950.66	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(18,591.89)		(24,365.29)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	7,307,641.42	0.00	27,311,585.37
INVESTMENT INCOME		51.15		1,820.20
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>5,520,951.89</u>		<u>23,473,901.84</u>
CASH BALANCE OCTOBER 31, 2020		<u>\$ 24,122,611.64</u>		<u>\$ 24,122,611.64</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$ 41,497,229.70
CASH BALANCE SEPTEMBER 30, 2020		\$ 38,204,273.70		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,738,766.20		\$ 14,558,345.48	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(5,243.87)		(6,872.27)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	3,733,522.33	0.00	14,551,473.21
INVESTMENT INCOME		(10,646.05)		18,875.08
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>2,279,324.61</u>		<u>16,419,752.62</u>
CASH BALANCE OCTOBER 31, 2020		<u>\$ 39,647,825.37</u>		<u>\$ 39,647,825.37</u>