



Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF THE CONTROLLER

ANDY BESHEAR  
GOVERNOR

Statewide Accounting Services  
702 Capital Avenue, Room 484  
Frankfort, Kentucky 40601  
(502) 564-7750 Fax (502) 564-7882  
<http://finance.ky.gov/>

HOLLY M JOHNSON  
SECRETARY

EDGAR C. ROSS  
Controller

January 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 6 and year-to-date activity for the period of July 1, 2020, through December 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  
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 - DECEMBER 31, 2020**

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b>					
<b>GROSS RECEIPTS (REVENUE DISTRIBUTION)</b>					
<b>VOLUNTEER FIRE DEPARTMENT AID</b>					
R284 Volunteer Fire Dept Aid Fund		1,496,131.03		9,945,880.99	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	6,669,733.37		43,715,003.79		
R286 Firefighters Fund	1,881,206.88	8,550,940.25	12,329,872.95	56,044,876.74	
		10,047,071.28		65,990,757.73	308.21
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			0.00		
R285	(24.18)		(40,043.33)		
R286	(6.82)	(31.00)	(11,294.28)	(51,337.61)	(1,317.29)
<b>UNHONORED CHECKS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>RECEIPT ADJUSTMENTS</b>					
R284	48,068.64		47,016.97		
R285	(32,813.54)		(32,813.54)		
R286	(9,255.10)	6,000.00	(9,551.72)	4,651.71	(4,651.71)
NET RECEIPTS TO BE DISTRIBUTED		10,053,040.28		65,944,071.83	
<b>TOTAL</b>					
R284	1,544,199.67		9,992,897.96		
R285	6,636,895.65		43,642,146.92		
R286	1,871,944.96	10,053,040.28	12,309,026.95	65,944,071.83	
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
14E6-130-D130-T113		JV2T - 758 -	2100000780		
1341-470-UNIT-PK00-N114 (22%)	0.00		31.00		
13DB-525-0000-EED0-N114 (78%)	24.18				
1341-470-UNIT-PK00-N114 (22%)	6.82				
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2020				20,283,107.91	
CASH BALANCE NOVEMBER 30, 2020		27,955,553.28			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	6,669,973.77	78%: 6,669,733.40	43,715,244.19	78%: 43,715,003.86	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(1,206.04)		(40,019.15)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(37,493.54)	6,631,274.19	(37,493.54)	43,637,731.50	
INVESTMENT INCOME (R771)		172.63		2,048.77	
OTHER REVENUE				0.00	
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
CASH EXPENDITURES			35,206,407.77		
ACCRUED EXPENDITURES	5,701,025.49		(169,494.20)	35,036,913.57	
CASH BALANCE DECEMBER 31, 2020		28,885,974.61		28,885,974.61	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2020				41,497,229.70	
CASH BALANCE NOVEMBER 30, 2020		41,339,926.97			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)		22%:			
FIREFIGHTERS FUND	1,881,274.69		1,881,206.86		
VOLUNTEER FIRE DEPT AID	1,496,131.03	3,377,405.72	22,275,821.75		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(1,688.45)		(12,635.75)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	37,493.54	3,413,210.81	37,493.54	22,300,679.54	
INVESTMENT INCOME (R771)		15,649.04		48,447.22	
OTHER REVENUE				0.00	
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
		3,157,693.26		22,235,262.90	
CASH BALANCE DECEMBER 31, 2020		41,611,093.56		41,611,093.56	

Cash Roll Forward	8,433,372.50
Beginning Cash	20,283,107.91
Accrued Expenditures	(169,494.20)
Cash Balance	28,885,974.61
Cash Variance	0.00

Total R284+R286	22,275,753.94
Variance	67.81

Cash Roll Forward	113,863.86
Beginning Cash	41,497,229.70
Cash Balance	41,611,093.56
Cash Variance	0.00

CA 130 X08182CA\_2100506001 in the amount of \$240.40 for Fund 13DB and \$67.81 for Fund 1341, did not post until Accounting Period 7. It will be reflected in January's report.

JV2T 130 2100000793 in the amount of \$4,680.00 in fund 13DB and \$1,320.00 in Fund 1341, posted in AP7 and will be reflected in January's report.

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

**DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED**

	CURRENT MONTH		YEAR-TO-DATE	
<b>GROSS RECEIPTS:</b>				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,496,131.03		\$ 9,945,880.99	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	8,550,940.25	\$10,047,071.28	56,044,876.74	\$65,990,757.73
REVENUE REFUNDS		(31.00)		(51,337.61)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		6,000.00		4,651.71
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<u>\$10,053,040.28</u>		<u>\$65,944,071.83</u>

**LAW ENFORCEMENT FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$20,283,107.91
CASH BALANCE NOVEMBER 30, 2020		\$27,955,553.28		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 6,669,973.77		\$43,715,244.19	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(1,206.04)		(40,019.15)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(37,493.54)	6,631,274.19	(37,493.54)	43,637,731.50
INVESTMENT INCOME		172.63		2,048.77
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>5,701,025.49</u>		<u>35,036,913.57</u>
CASH BALANCE DECEMBER 31, 2020		<u>\$28,885,974.61</u>		<u>\$28,885,974.61</u>

**FIREFIGHTERS FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2020				\$41,497,229.70
CASH BALANCE NOVEMBER 30, 2020		\$41,339,926.97		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 3,377,405.72		\$22,275,821.75	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(1,688.45)		(12,635.75)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	37,493.54	3,413,210.81	37,493.54	22,300,679.54
INVESTMENT INCOME		15,649.04		48,447.22
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>3,157,693.26</u>		<u>22,235,262.90</u>
CASH BALANCE DECEMBER 31, 2020		<u>\$41,611,093.56</u>		<u>\$41,611,093.56</u>