



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

September 14, 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 2 and year-to-date activity for the period of August 1, 2021, through August 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 WORKSHEET**  
**FOR THE PERIOD July 1, 2021- AUGUST 31, 2021**

	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		1,781,841.26		3,523,666.16	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	8,616,062.68		16,324,393.18		
R286 Firefighters Fund	2,430,171.53	11,046,234.21	4,604,316.01	20,928,709.19	
		12,828,075.47		24,452,375.35	0.00
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			0.00		
R285	(223.46)		(470.92)		
R286	(63.03)	(286.49)	(132.82)	(603.74)	286.49
<b>UNHONORED CHECKS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>RECEIPT ADJUSTMENTS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<b>12,827,788.98</b>		<b>24,451,771.61</b>	
<b>TOTAL</b>					
R284		1,781,841.26		3,523,666.16	
R285		8,615,839.22		16,323,922.26	
R286		2,430,108.50	12,827,788.98	4,604,183.19	24,451,771.61
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
14E6-130-D130-T113	JV2T - 758 -	2200000373			
1341-470-UNIT-PK00-N114 (22%)		0.00		286.49	
13DB-525-0000-EED0-N114 (78%)		223.46			
1341-470-UNIT-PK00-N114 (22%)		63.03			
<b>Receipt Adjustment Corrections:</b>					
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2021				35,195,234.27	
CASH BALANCE JULY 31, 2021		36,736,443.89			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	78%	8,616,062.68	8,616,062.68	16,324,393.17	78%
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR		(247.46)		(247.46)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		8,615,815.22		0.00	16,324,145.72
INVESTMENT INCOME (R771)		(1,032.28)		(2,132.35)	
OTHER REVENUE		12,106.02		12,106.02	
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
CASH EXPENDITURES		3,661,456.29		12,008,159.86	
ACCRUED EXPENDITURES		(2,445.80)	5,672,439.49	(169,699.56)	11,838,460.30
CASH BALANCE AUGUST 31, 2021		39,690,893.36		39,690,893.36	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
CASH BALANCE JULY 31, 2021		37,206,769.88			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	22%	2,430,171.54	2,430,171.53		
FIREFIGHTERS FUND		1,781,841.25	4,212,012.79	8,127,982.17	
VOLUNTEER FIRE DEPT AID				0.00	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR		(69.79)		(69.79)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		4,211,943.00		0.00	8,127,912.38
INVESTMENT INCOME (R771)		(9,822.13)		41,748.60	
OTHER REVENUE				0.00	
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
CASH EXPENDITURES		4,098,789.85		9,665,917.38	
CASH BALANCE AUGUST 31, 2021		37,310,100.90		37,310,100.90	

Cash Roll Forward	4,325,959.530
Beginning Cash	35,195,234.27
Accrued Expenditures	(169,699.56)
Cash Balance	39,690,893.36
Cash Variance	0.00

Total R284+R286	8,127,982.17
Variance	0.00

Cash Roll Forward	(1,496,256.40)
Beginning Cash	38,806,357.30
Cash Balance	37,310,100.90
Cash Variance	0.00

**COMMONWEALTH OF KENTUCKY**  
**LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS**  
**SURTAX RECEIPTS SCHEDULE**  
**FOR THE PERIOD July 1, 2021- AUGUST 31, 2021**

**DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED**

	CURRENT MONTH		YEAR-TO-DATE	
<b>GROSS RECEIPTS:</b>				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,781,841.26		\$ 3,523,666.16	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>11,046,234.21</u>	\$ 12,828,075.47	<u>20,928,709.19</u>	\$ 24,452,375.35
REVENUE REFUNDS		(286.49)		(603.74)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 12,827,788.98</u>		<u>\$ 24,451,771.61</u>

**LAW ENFORCEMENT FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 35,195,234.27
CASH BALANCE JULY 31, 2021		\$ 36,736,443.89		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	* \$ 8,616,062.68		* \$ 16,324,393.18	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(247.46)		(247.46)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>0.00</u>	8,615,815.22	<u>0.00</u>	16,324,145.72
INVESTMENT INCOME		(1,032.28)		(2,132.35)
OTHER REVENUE		12,106.02		12,106.02
EXPENDITURES		<u>5,672,439.49</u>		<u>11,838,460.30</u>
CASH BALANCE AUGUST 31, 2021		<u>\$ 39,690,893.36</u>		<u>\$ 39,690,893.36</u>

**FIREFIGHTERS FOUNDATION FUND**

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 38,806,357.30
CASH BALANCE JULY 31, 2021		\$ 37,206,769.88		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	* \$ 4,212,012.79		* \$ 8,127,982.17	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(69.79)		(69.79)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>0.00</u>	4,211,943.00	<u>0.00</u>	8,127,912.38
INVESTMENT INCOME		(9,822.13)		41,748.60
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>4,098,789.85</u>		<u>9,665,917.38</u>
CASH BALANCE AUGUST 31, 2021		<u>\$ 37,310,100.90</u>		<u>\$ 37,310,100.90</u>