



**FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER**

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December 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 5 and year-to-date activity for the period of November 1, 2021, through November 30, 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 SCHEDULE
FOR THE PERIOD NOVEMBER 1, 2021- NOVEMBER 30, 2021**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		
	CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:		
VOLUNTEER FIRE DEPARTMENT AID	\$ 77,963.58	\$ 7,139,173.43
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>12,002,856.39</u>	<u>53,225,960.55</u>
REVENUE REFUNDS	0.00	(1,533.72)
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	0.00	(4,454.28)
NET RECEIPTS TO BE DISTRIBUTED	<u>\$12,080,819.97</u>	<u>\$60,359,145.98</u>

LAW ENFORCEMENT FOUNDATION FUND		
	CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2021		\$35,195,234.27
CASH BALANCE OCTOBER 31, 2021	\$42,445,350.25	
REVENUE DISTRIBUTION INCOME:		
REVENUE DISTRIBUTION	\$ 9,362,227.99	\$41,516,249.23
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	(695.51)	(1,196.30)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	<u>(1,332.98)</u>	<u>(3,474.33)</u>
INVESTMENT INCOME	(998.24)	(5,336.38)
OTHER REVENUE	(671,837.46)	(652,846.44)
EXPENDITURES	<u>6,382,011.78</u>	<u>31,297,927.78</u>
CASH BALANCE NOVEMBER 30, 2020	<u>\$44,750,702.27</u>	<u>\$44,750,702.27</u>

FIREFIGHTERS FOUNDATION FUND		
	CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2021		\$38,806,357.30
CASH BALANCE OCTOBER 31, 2021	\$38,950,912.64	
REVENUE DISTRIBUTION INCOME:		
REVENUE DISTRIBUTION	\$ 2,718,591.98	\$18,848,884.75
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	(196.17)	(337.42)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	<u>(375.98)</u>	<u>(979.95)</u>
INVESTMENT INCOME	(12,428.96)	(73,056.37)
OTHER REVENUE	(189,492.62)	(189,492.62)
EXPENDITURES	<u>2,731,933.48</u>	<u>18,656,298.28</u>
CASH BALANCE NOVEMBER 30, 2020	<u>\$38,735,077.41</u>	<u>\$38,735,077.41</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD NOVEMBER 1, 2021- NOVEMBER 30, 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		77,963.58		7,139,173.43	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	9,362,227.99		41,516,249.23		
R286 Firefighters Fund	2,640,628.40	12,002,856.39	11,709,711.32	53,225,960.55	
		12,080,819.97		60,365,133.98	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(1,196.30)		
R286	0.00		(337.42)	(1,533.72)	0.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286	0.00		0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285			(3,474.33)		
R286	0.00		(979.95)	(4,454.28)	0.00
NET RECEIPTS TO BE DISTRIBUTED		12,080,819.97		60,359,145.98	
TOTAL					
R284		77,963.58		7,139,173.43	
R285		9,362,227.99		41,511,578.60	
R286		2,640,628.40	12,080,819.97	11,708,393.95	60,359,145.98
DISTRIBUTE OTHER DISTRIBUTIONS:					
14E6-130-D130-T113				0.00	
1341-470-UNIT-PK00-N114 (22%)		0.00			
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 2021				35,195,234.27	
CASH BALANCE OCTOBER 31, 2021		42,445,350.25			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		78%:		78%:	
REVENUE DISTRIBUTION (N114)	9,362,227.99	9,362,227.98	41,516,249.23	41,516,249.23	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(695.51)		(1,196.30)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(1,332.98)	9,360,199.50	(3,474.33)	41,511,578.60	
INVESTMENT INCOME (R771)		(998.24)		(5,336.38)	
OTHER REVENUE		(671,837.46)		(652,846.44)	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			31,467,627.34		
ACCRUED EXPENDITURES		6,382,011.78	(169,699.56)	31,297,927.78	
CASH BALANCE NOVEMBER 30, 2021		44,750,702.27		44,750,702.27	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
CASH BALANCE OCTOBER 31, 2021		38,950,912.64			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%			
FIREFIGHTERS FUND	2,640,628.40	2,640,628.41			
VOLUNTEER FIRE DEPT AID	77,963.58	2,718,591.98	18,848,884.75		Total R284+R286 18,848,884.75
REVENUE REFUNDS: PRIOR YEAR			0.00		Variance
REVENUE REFUNDS: CURRENT YEAR	(196.17)		(337.42)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(375.98)	2,718,019.83	(979.95)	18,847,567.38	
INVESTMENT INCOME (R771)		(12,428.96)		(73,056.37)	
OTHER REVENUE		(189,492.62)		(189,492.62)	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		2,731,933.48		18,656,298.28	
CASH BALANCE NOVEMBER 30, 2021		38,735,077.41		38,735,077.41	Cash Variance 0.00