



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

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January 11, 2022
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 December 1, 2021, through December 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 DECEMBER 1, 2021 - DECEMBER 31, 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		3,181,096.13		10,320,269.56	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	6,612,171.07		48,128,420.30		
R286 Firefighters Fund	1,864,971.37	8,477,142.44	13,574,682.69	61,703,102.99	
		11,658,238.57		72,023,372.55	
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(3,118.77)		(4,315.07)		
R286	(879.66)	(3,998.43)	(1,217.08)	(5,532.15)	3,998.43
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285	(1,286,112.85)		(1,289,587.18)		
R286	(362,749.78)	(1,648,862.63)	(363,729.73)	(1,653,316.91)	0.00
NET RECEIPTS TO BE DISTRIBUTED		10,005,377.51		70,364,523.49	
TOTAL					
R284	3,181,096.13		10,320,269.56		
R285	5,322,939.45		46,834,518.05		
R286	1,501,341.93	10,005,377.51	13,209,735.88	70,364,523.49	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2200000860			
14E6-130-D130-T113		3,998.43			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	3,118.77				
1341-470-UNIT-PK00-N114 (22%)	879.66				
Receipt Adjustment Corrections:	JV2T	X07571CA_2136208006C			
	JV2T	X08483CA_2134801006C			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				35,195,234.27	
CASH BALANCE NOVEMBER 30, 2021				44,750,702.27	
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		78%:		78%:	
REVENUE DISTRIBUTION (N114)	6,612,171.07	6,612,171.10	48,128,420.30	48,128,420.33	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(1,196.30)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(1,286,112.85)	5,326,058.22	(1,289,587.18)	46,837,636.82	
INVESTMENT INCOME (R771)				(1,374.82)	(6,711.20)
OTHER REVENUE				(652,846.44)	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES					
ACCRUED EXPENDITURES	4,893,778.88		36,361,385.77	36,191,706.66	
			(169,679.11)		
CASH BALANCE DECEMBER 31, 2021				45,181,606.79	45,181,606.79
					Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
CASH BALANCE NOVEMBER 30, 2021				38,735,077.41	
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	1,864,971.37	22%	1,864,971.34		
VOLUNTEER FIRE DEPT AID	3,181,096.13	5,046,067.50	23,894,952.25		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR			(337.42)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(362,749.78)	4,683,317.72	(363,729.73)	23,530,885.10	
INVESTMENT INCOME (R771)				(55,567.53)	(128,623.90)
OTHER REVENUE				(189,492.62)	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
CASH BALANCE DECEMBER 31, 2021				39,212,031.12	39,212,031.12
					Cash Variance 0.00

Cash Roll Forward	9,816,693.41
Beginning Cash	35,195,234.27
Accrued Expenditures	(169,679.11)
Cash Balance	45,181,606.79

Total R284+R286	23,894,952.25
Variance	0.00

Cash Roll Forward	405,673.82
Beginning Cash	38,806,357.30
Cash Balance	39,212,031.12

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:					
VOLUNTEER FIRE DEPARTMENT AID		\$ 3,181,096.13		\$10,320,269.56	
LAW ENFORCEMENT AND FIREFIGHTERS FUND		8,477,142.44	\$11,658,238.57	61,703,102.99	\$72,023,372.55
REVENUE REFUNDS			(3,998.43)		(5,532.15)
UNHONORED CHECKS			0.00		0.00
RECEIPT ADJUSTMENTS			(1,648,862.63)		(1,653,316.91)
NET RECEIPTS TO BE DISTRIBUTED			<u>\$10,005,377.51</u>		<u>\$70,364,523.49</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021					\$35,195,234.27
CASH BALANCE NOVEMBER 30, 2021			\$44,750,702.27		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 6,612,171.07		\$48,128,420.30	
REVENUE REFUNDS: PRIOR YEAR		0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR		0.00		(1,196.30)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		(1,286,112.85)	5,326,058.22	(1,289,587.18)	46,837,636.82
INVESTMENT INCOME			(1,374.82)		(6,711.20)
OTHER REVENUE			0.00		(652,846.44)
EXPENDITURES			<u>4,893,778.88</u>		<u>36,191,706.66</u>
CASH BALANCE DECEMBER 31, 2021			<u>\$45,181,606.79</u>		<u>\$45,181,606.79</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021					\$38,806,357.30
CASH BALANCE NOVEMBER 30, 2021			\$38,735,077.41		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 5,046,067.50		\$23,894,952.25	
REVENUE REFUNDS: PRIOR YEAR		0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR		0.00		(337.42)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		(362,749.78)	4,683,317.72	(363,729.73)	23,530,885.10
INVESTMENT INCOME			(55,567.53)		(128,623.90)
OTHER REVENUE			0.00		(189,492.62)
EXPENDITURES			<u>4,150,796.48</u>		<u>22,807,094.76</u>
CASH BALANCE DECEMBER 31, 2021			<u>\$39,212,031.12</u>		<u>\$39,212,031.12</u>