



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

Andy Beshear
GOVERNOR

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March 09, 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 8 and year-to-date activity for the period of February 1, 2022, through February 28, 2022.

If you have any questions concerning this statement, please contact me at 564-7232.

Sincerely,

A handwritten signature in black ink that reads "Jason Mach".

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 FEBRUARY 1, 2022 - FEBRUARY 28, 2022**

	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		1,930,443.50		13,911,477.72	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,213,238.88		63,257,712.74		
R286 Firefighters Fund	2,316,554.59	10,529,793.47	17,841,919.11	81,099,631.85	
		12,460,236.97		95,011,109.57	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(6,183.37)		(10,515.83)		
R286	(1,744.03)	(7,927.40)	(2,966.01)	(13,481.84)	7,927.40
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284			0.00		
R285	(2,149.73)		(1,294,205.86)		
R286	(606.34)	(2,756.07)	(365,032.44)	(1,659,238.30)	0.00
NET RECEIPTS TO BE DISTRIBUTED		12,449,553.50		93,338,389.43	
TOTAL					
R284		1,930,443.50		13,911,477.72	
R285		8,204,905.78		61,952,991.05	
R286		2,314,204.22	12,449,553.50	17,473,920.66	93,338,389.43
DISTRIBUTE OTHER DISTRIBUTIONS:					
14E6-130-D130-T113	JV2T - 758 -	2200001113			
1341-470-UNIT-PK00-N114 (22%)		(7,927.40)			
13DB-525-0000-EED0-N114 (78%)	0.00				
1341-470-UNIT-PK00-N114 (22%)	6,183.37				
Receipt Adjustment Corrections:	JV2T	X08403CA_2204638008C			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				35,195,234.27	
CASH BALANCE JANUARY 31, 2022		45,389,775.27			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	78%:	8,213,238.88	8,213,238.91	63,257,712.74	63,257,712.84
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR		(17.39)		(4,332.46)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		(2,149.73)	8,211,071.76	(1,294,205.86)	61,959,174.42
INVESTMENT INCOME (R771)		525.62		(6,932.38)	
OTHER REVENUE		112,889.89		(534,515.38)	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES				49,816,036.80	
ACCRUED EXPENDITURES		6,747,638.85		(169,699.56)	49,646,337.24
CASH BALANCE FEBRUARY 28, 2022		46,966,623.69		46,966,623.69	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
COMBINED SECTION BELOW FOR 690 & 470					
CASH BALANCE JANUARY 31, 2022		41,768,802.75			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	22%	2,316,554.59	2,316,554.56	31,753,396.83	31,753,396.83
FIREFIGHTERS FUND		1,930,443.50	4,246,998.09		
VOLUNTEER FIRE DEPT AID				0.00	
REVENUE REFUNDS: PRIOR YEAR			(4.90)	(1,221.98)	
REVENUE REFUNDS: CURRENT YEAR				0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		(606.34)	4,246,386.85	(365,032.44)	31,387,142.41
INVESTMENT INCOME (R771)			(132,327.40)	(449,177.86)	
OTHER REVENUE				(189,492.62)	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		4,912,413.52		28,584,380.55	
CASH BALANCE FEBRUARY 28, 2022		40,970,448.68		40,970,448.68	Cash Variance 0.00

Cash Roll Forward	11,601,689.86
Beginning Cash	35,195,234.27
Accrued Expenditures	(169,699.56)
Cash Balance	46,966,623.69
Cash Variance	0.00

Total R284+R286	31,753,396.83
Variance	

Cash Roll Forward	2,164,091.38
Beginning Cash	38,806,357.30
Cash Balance	40,970,448.68
Cash Variance	0.00

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD FEBRUARY 1, 2022 - FEBRUARY 28, 2022**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,930,443.50		\$13,911,477.72	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	10,529,793.47	\$12,460,236.97	81,099,631.85	\$95,011,109.57
REVENUE REFUNDS		(7,927.40)		(13,481.84)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(2,756.07)		(1,659,238.30)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$12,449,553.50</u>		<u>\$93,338,389.43</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$35,195,234.27
CASH BALANCE JANUARY 31, 2022		\$45,389,775.27		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 8,213,238.88		\$63,257,712.74	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(17.39)		(4,332.46)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(2,149.73)	8,211,071.76	(1,294,205.86)	61,959,174.42
INVESTMENT INCOME		525.62		(6,932.38)
OTHER REVENUE		112,889.89		(534,515.38)
EXPENDITURES		<u>6,747,638.85</u>		<u>49,646,337.24</u>
CASH BALANCE FEBRUARY 28, 2022		<u>\$46,966,623.69</u>		<u>\$46,966,623.69</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$38,806,357.30
CASH BALANCE JANUARY 31, 2022		\$41,768,802.75		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,246,998.09		\$31,753,396.83	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(4.90)		(1,221.98)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(606.34)	4,246,386.85	(365,032.44)	31,387,142.41
INVESTMENT INCOME		(132,327.40)		(449,177.86)
OTHER REVENUE		0.00		(189,492.62)
EXPENDITURES		<u>4,912,413.52</u>		<u>28,584,380.55</u>
CASH BALANCE FEBRUARY 28, 2022		<u>\$40,970,448.68</u>		<u>\$40,970,448.68</u>