



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

Andy Beshear
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April 13, 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 9 and year-to-date activity for the period of March 1, 2022, through March 31, 2022.

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

Sincerely,

A handwritten signature in black ink, appearing to read "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
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 MARCH 1, 2022 - MARCH 31, 2022**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,706,573.67		\$ 15,618,051.39	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>9,719,069.80</u>	\$ 11,425,643.47	<u>90,818,701.65</u>	\$ 106,436,753.04
REVENUE REFUNDS		0.00		(13,481.84)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(19,460.84)		(1,678,699.14)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 11,406,182.63</u>		<u>\$ 104,744,572.06</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 35,195,234.27
CASH BALANCE FEBRUARY 28, 2022		\$ 46,966,623.69		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,580,874.42		\$ 70,838,587.16	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(6,183.37)		(10,515.83)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(562.38)</u>	7,574,128.67	<u>(1,294,768.24)</u>	69,533,303.09
INVESTMENT INCOME		3,124.29		(3,808.09)
OTHER REVENUE		134,429.87		(400,085.51)
EXPENDITURES		<u>5,764,352.98</u>		<u>55,410,690.22</u>
CASH BALANCE MARCH 31, 2022		<u>\$ 48,913,953.54</u>		<u>\$ 48,913,953.54</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 38,806,357.30
CASH BALANCE FEBRUARY 28, 2022		\$ 40,970,448.68		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,844,769.05		\$ 35,598,165.88	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(1,744.03)		(2,966.01)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(18,898.46)</u>	3,824,126.56	<u>(383,930.90)</u>	35,211,268.97
INVESTMENT INCOME		(402,137.61)		(851,315.47)
OTHER REVENUE		0.00		(189,492.62)
EXPENDITURES		<u>5,077,526.67</u>		<u>33,661,907.22</u>
CASH BALANCE MARCH 31, 2022		<u>\$ 39,314,910.96</u>		<u>\$ 39,314,910.96</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD MARCH 1, 2022 - MARCH 31, 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		1,706,573.67		15,618,051.39	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,580,874.42		70,838,587.16		
R286 Firefighters Fund	2,138,195.38	9,719,069.80	19,980,114.49	90,818,701.65	
		11,425,643.47		106,436,753.04	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(10,515.83)		
R286			(2,966.01)	(13,481.84)	0.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(18,739.84)		(18,739.84)		
R285	(562.38)		(1,294,768.24)		
R286	(158.62)	(19,460.84)	(365,191.06)	(1,678,699.14)	
NET RECEIPTS TO BE DISTRIBUTED		11,406,182.63		104,744,572.06	
TOTAL					
R284	1,687,833.83		15,599,311.55		
R285	7,580,312.04		69,533,303.09		
R286	2,138,036.76	11,406,182.63	19,611,957.42	104,744,572.06	
DISTRIBUTE OTHER DISTRIBUTIONS:					
14E6-130-D130-T113					
1341-470-UNIT-PK00-N114 (22%)					
13DB-525-0000-EED0-N114 (78%)					
1341-470-UNIT-PK00-N114 (22%)					
Receipt Adjustment Corrections:	JV2T	X08533CA_2207447006C			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				35,195,234.27	
CASH BALANCE FEBRUARY 28, 2022		46,966,623.69			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	78%:	7,580,874.42	78%:	70,838,587.16	70,838,587.29
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(6,183.37)		(10,515.83)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS	(562.38)	7,574,128.67	(1,294,768.24)	69,533,303.09	
INVESTMENT INCOME (R771)		3,124.29		(3,808.09)	
OTHER REVENUE		134,429.87		(400,085.51)	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			55,580,389.78		
ACCRUED EXPENDITURES		5,764,352.98	(169,699.56)	55,410,690.22	
CASH BALANCE MARCH 31, 2022		48,913,953.54		48,913,953.54	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
CASH BALANCE FEBRUARY 28, 2022		40,970,448.68			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	22%:		22%:		
FIREFIGHTERS FUND		2,138,195.38		35,598,165.88	
VOLUNTEER FIRE DEPT AID		1,706,573.67	3,844,769.05		
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(1,744.03)		(2,966.01)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS	(18,898.46)	3,824,126.56	(383,930.90)	35,211,268.97	
INVESTMENT INCOME (R771)		(402,137.61)		(851,315.47)	
OTHER REVENUE				(189,492.62)	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		5,077,526.67		33,661,907.22	
CASH BALANCE MARCH 31, 2022		39,314,910.96		39,314,910.96	Cash Variance 0.00

Cash Roll Forward	
13,549,019.71	
Beginning Cash	35,195,234.27
Accrued Expenditures	(169,699.56)
Cash Balance	48,913,953.54

Total R284+R286	
35,598,165.88	
Variance	0.00

Cash Roll Forward	
508,553.66	
Beginning Cash	38,806,357.30
Cash Balance	39,314,910.96

Notes: