



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

Andy Beshear
GOVERNOR

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Frankfort, Kentucky 40622
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Holly M. Johnson
SECRETARY

Edgar C. Ross
CONTROLLER

August 10, 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 1 and year-to-date activity for the period of July 1, 2022- July 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 WORKSHEET
FOR THE PERIOD JULY 1, 2022 - JULY 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		1,928,383.64		1,928,383.64									
LAW ENFORCEMENT AND FIREFIGHTERS FUND													
R285 Law Enforcement Fund	8,371,897.94		8,371,897.94										
R286 Firefighters Fund	2,361,304.55	10,733,202.49	2,361,304.55	10,733,202.49									
		12,661,586.13		12,661,586.13	0.00								
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)													
REVENUE REFUNDS													
R284			0.00										
R285	(3,260.12)		(3,260.12)										
R286	(919.52)	(4,179.64)	(919.52)	(4,179.64)	4,179.64								
UNHONORED CHECKS													
R284			0.00										
R285			0.00										
R286		0.00	0.00	0.00	0.00								
RECEIPT ADJUSTMENTS													
R284			0.00										
R285	(101,793.10)		(101,793.10)										
R286	(28,710.87)	(130,503.97)	(28,710.87)	(130,503.97)	130,503.97								
NET RECEIPTS TO BE DISTRIBUTED		12,526,902.52		12,526,902.52									
TOTAL													
R284	1,928,383.64		1,928,383.64										
R285	8,266,844.72		8,266,844.72										
R286	2,331,674.16	12,526,902.52	2,331,674.16	12,526,902.52									
DISTRIBUTE OTHER DISTRIBUTIONS:													
JV2T - 758 -		2300000207		4,179.64									
14E6-130-D130-T113		4,179.64											
1341-470-UNIT-PK00-N114 (22%)	0.00												
13DB-525-0000-EED0-N114 (78%)	3,260.12												
1341-470-UNIT-PK00-N114 (22%)	919.52												
Receipt Adjustment Corrections:													
JV2T - 130 -		X08583CA_2220229006C		130,503.97									
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)													
BALANCE FORWARDED FROM FISCAL YEAR 2022													
				53,646,632.96									
CASH BALANCE JUNE 30, 2022													
		53,646,632.96											
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):													
		78%:		78%:									
REVENUE DISTRIBUTION (N114)	8,371,897.94	8,371,897.94	8,371,897.94	8,371,897.94									
REVENUE REFUNDS: PRIOR YEAR			0.00										
REVENUE REFUNDS: CURRENT YEAR			0.00										
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00										
UNHONORED CHECKS			0.00										
RECEIPT ADJUSTMENTS	8,371,897.94		0.00	8,371,897.94									
INVESTMENT INCOME (R771)		63,959.64		63,959.64									
OTHER REVENUE				0.00									
EXPENDITURES (LAW ENFORCEMENT SUMMARY)													
CASH EXPENDITURES			6,703,347.12										
ACCRUED EXPENDITURES	6,455,928.46		(247,418.66)	6,455,928.46									
CASH BALANCE JULY 31, 2022		55,626,562.08		55,626,562.08									
<table border="1" style="float: right;"> <tr> <td>Cash Roll Forward</td> <td>1,732,510.46</td> </tr> <tr> <td>Beginning Cash</td> <td>53,646,632.96</td> </tr> <tr> <td>Accrued Expenditures</td> <td>(247,418.66)</td> </tr> <tr> <td>Cash Balance</td> <td>55,626,562.08</td> </tr> </table>						Cash Roll Forward	1,732,510.46	Beginning Cash	53,646,632.96	Accrued Expenditures	(247,418.66)	Cash Balance	55,626,562.08
Cash Roll Forward	1,732,510.46												
Beginning Cash	53,646,632.96												
Accrued Expenditures	(247,418.66)												
Cash Balance	55,626,562.08												
					Cash Variance 0.00								
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)													
BALANCE FORWARDED FROM FISCAL YEAR 2022													
				40,775,077.50									
CASH BALANCE JUNE 30, 2022													
		40,775,077.50											
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):													
		22%:		22%:									
REVENUE DISTRIBUTION (N114)													
FIREFIGHTERS FUND	2,361,304.55	2,361,304.55		2,361,304.55									
VOLUNTEER FIRE DEPT AID	1,928,383.64	4,289,688.19	4,289,688.19										
REVENUE REFUNDS: PRIOR YEAR			0.00										
REVENUE REFUNDS: CURRENT YEAR			0.00										
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00										
UNHONORED CHECKS			0.00										
RECEIPT ADJUSTMENTS		4,289,688.19	0.00	4,289,688.19									
INVESTMENT INCOME (R771)		128,216.06		128,216.06									
OTHER REVENUE				0.00									
EXPENDITURES (FIREFIGHTERS SUMMARY)													
		944,235.80		944,235.80									
CASH BALANCE JULY 31, 2022		44,248,745.95		44,248,745.95									
<table border="1" style="float: right;"> <tr> <td>Cash Roll Forward</td> <td>3,473,668.45</td> </tr> <tr> <td>Beginning Cash</td> <td>40,775,077.50</td> </tr> <tr> <td>Cash Balance</td> <td>44,248,745.95</td> </tr> </table>						Cash Roll Forward	3,473,668.45	Beginning Cash	40,775,077.50	Cash Balance	44,248,745.95		
Cash Roll Forward	3,473,668.45												
Beginning Cash	40,775,077.50												
Cash Balance	44,248,745.95												
					Cash Variance 0.00								

NOTES:

JV2T 130 X08583CA_2220229006C posted in AP 2 to correct JV2T 130 X08583CA_2220229006 in the amount of \$130,503.97. The original document posted to object code T114 and revenue source code N113. The corrected document posted to revenue source code N114 and object code T113

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JULY 1, 2022 - JULY 31, 2022**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,928,383.64		\$ 1,928,383.64	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	10,733,202.49	\$12,661,586.13	10,733,202.49	\$12,661,586.13
REVENUE REFUNDS		(4,179.64)		(4,179.64)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(130,503.97)		(130,503.97)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$12,526,902.52</u>		<u>\$12,526,902.52</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$53,646,632.96
CASH BALANCE JUNE 30, 2022		\$53,646,632.96		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 8,371,897.94		* \$ 8,371,897.94	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	8,371,897.94	0.00	8,371,897.94
INVESTMENT INCOME		63,959.64		63,959.64
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>6,455,928.46</u>		<u>6,455,928.46</u>
CASH BALANCE JULY 31, 2022		<u>\$55,626,562.08</u>		<u>\$55,626,562.08</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$40,775,077.50
CASH BALANCE JUNE 30, 2022		\$40,775,077.50		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	* \$ 4,289,688.19		* \$ 4,289,688.19	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	0.00		0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	4,289,688.19	0.00	4,289,688.19
INVESTMENT INCOME		128,216.06		128,216.06
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>944,235.80</u>		<u>944,235.80</u>
CASH BALANCE JULY 31, 2022		<u>\$44,248,745.95</u>		<u>\$44,248,745.95</u>