



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

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Andy Beshear
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Holly M. Johnson
SECRETARY

Joe McDaniel
CONTROLLER

May 10, 2023
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 10 and year-to-date activity for the period of April 1, 2023- April 30, 2023.

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

A handwritten signature in blue 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
Kevin Rader, Department of Criminal Justice Training
Melissa Highfield Smith, Governor's Office for Policy and Management
Christy Glass, Legislative Research Commission
Joe McDaniel, 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 April 1, 2023- April 30, 2023**

	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		2,241,451.02		19,754,192.59	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,928,507.15		83,822,185.37		
R286 Firefighters Fund	2,518,296.88	11,446,804.03	23,642,154.92	107,464,340.29	
		13,688,255.05		127,218,532.88	(9,591,870.45)
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(11,146.08)		(485,824.74)		
R286	(3,143.79)	(14,289.87)	(137,027.63)	(622,852.37)	14,289.87
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(151,801.04)		(644,523.17)		
R285	137,996.16		6,217.02		
R286	38,921.98	25,117.10	1,753.51	(636,552.64)	(25,117.10)
NET RECEIPTS TO BE DISTRIBUTED		13,699,082.28		125,959,127.87	
TOTAL					
R284		2,089,649.98		19,109,669.42	
R285		9,055,357.23		83,342,577.65	
R286		2,554,075.07	13,699,082.28	23,506,880.80	125,959,127.87
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2300001662			
14E6-130-D130-T113			14,289.87		
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	11,146.08				
1341-470-UNIT-PK00-N114 (22%)	3,143.79				
Receipt Adjustment Corrections:					

LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)
BALANCE FORWARDED FROM FISCAL YEAR 2022

				53,646,632.96	
CASH BALANCE MARCH 31, 2023		68,226,405.95			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):	78%		78%		
REVENUE DISTRIBUTION (N114)	3,126,556.59	8,928,507.14	78,020,234.81	83,822,185.43	
REVENUE REFUNDS: PRIOR YEAR			(2,447.42)		
REVENUE REFUNDS: CURRENT YEAR			(472,231.24)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		3,126,556.59	(131,779.14)	77,413,777.01	
INVESTMENT INCOME (R771)		233,495.28		1,659,780.67	
OTHER REVENUE		72,158.47		230,290.83	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			68,328,769.12		
ACCRUED EXPENDITURES		6,789,485.28	(247,418.66)	68,081,350.46	
CASH BALANCE APRIL 30, 2023		64,869,131.01		64,869,131.01	Cash Variance 0.00

FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)
BALANCE FORWARDED FROM FISCAL YEAR 2022

				40,775,077.50	
CASH BALANCE MARCH 31, 2023		37,498,413.74			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	881,849.28	2,518,296.89			
VOLUNTEER FIRE DEPT AID	87,978.73	969,828.01	39,606,427.62		
REVENUE REFUNDS: PRIOR YEAR			(690.30)		
REVENUE REFUNDS: CURRENT YEAR			(133,193.54)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		969,828.01	(529,890.60)	38,942,653.18	
INVESTMENT INCOME (R771)		86,468.82		568,650.90	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)		4,575,667.57		46,307,338.58	
CASH BALANCE APRIL 30, 2023		33,979,043.00		33,979,043.00	Cash Variance 0.00

Notes:

Fund 13DB					
JV2T	X07091CA_2311836006	in the amount of	137,996.16	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
JV2T	X08332CA_2311916006	in the amount of	1,913,240.18	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
JV2T	X08482CA_2311804006	in the amount of	1,301,102.04	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
JV2T	X17232CA_2311900001	in the amount of	2,587,608.34	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
Fund 1341					
JV2T	X07091CA_2311836006	in the amount of	(112,879.06)	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
JV2T	X08332CA_2311916006	in the amount of	539,631.84	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
JV2T	X08482CA_2311804006	in the amount of	2,520,449.79	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	
JV2T	X17232CA_2311900001	in the amount of	729,838.26	posted to final on 5/9/23 in AP11. It will be reflected in May's schedule.	

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD April 1, 2023- April 30, 2023**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED

	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 2,241,451.02		\$ 19,754,192.59	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	11,446,804.03	\$ 13,688,255.05	107,464,340.29	\$ 127,218,532.88
REVENUE REFUNDS		(14,289.87)		(622,852.37)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		25,117.10		(636,552.64)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 13,699,082.28</u>		<u>\$ 125,959,127.87</u>

LAW ENFORCEMENT FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$ 53,646,632.96
CASH BALANCE MARCH 31, 2023		\$ 68,226,405.95		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 3,126,556.59		\$ 78,020,234.81	
REVENUE REFUNDS: PRIOR YEAR	0.00		(2,447.42)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(472,231.24)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	3,126,556.59	(131,779.14)	77,413,777.01
INVESTMENT INCOME		233,495.28		1,659,780.67
OTHER REVENUE		72,158.47		230,290.83
EXPENDITURES		<u>6,789,485.28</u>		<u>68,081,350.46</u>
CASH BALANCE APRIL 30, 2023		<u>\$ 64,869,131.01</u>		<u>\$ 64,869,131.01</u>

FIREFIGHTERS FOUNDATION FUND

	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$ 40,775,077.50
CASH BALANCE MARCH 31, 2023		\$ 37,498,413.74		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 969,828.01		\$ 39,606,427.62	
REVENUE REFUNDS: PRIOR YEAR	0.00		(690.30)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(133,193.54)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	969,828.01	(529,890.60)	38,942,653.18
INVESTMENT INCOME		86,468.82		568,650.90
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>4,575,667.57</u>		<u>46,307,338.58</u>
CASH BALANCE APRIL 30, 2023		<u>\$ 33,979,043.00</u>		<u>\$ 33,979,043.00</u>