



Andy Beshear
GOVERNOR

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

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Holly M. Johnson
SECRETARY

Edgar C. Ross
CONTROLLER

June 9, 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 11 and year-to-date activity for the period of May 1, 2022, through May 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 MAY 1, 2022 - MAY 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		1,796,755.01		19,451,689.76	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,716,675.64		87,235,152.44		
R286 Firefighters Fund	2,458,549.55	11,175,225.19	24,604,786.75	111,839,939.19	
		12,971,980.20		131,291,628.95	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(727.87)		(13,759.92)		
R286	(205.32)	(933.19)	(3,881.04)	(17,640.96)	933.19
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(139,006.20)		(179,777.17)		
R285			(1,305,925.66)		
R286		(139,006.20)	(368,338.02)	(1,854,040.85)	0.00
NET RECEIPTS TO BE DISTRIBUTED		12,832,040.81		129,419,947.14	
TOTAL					
R284	1,657,748.81		19,271,912.59		
R285	8,715,947.77		85,915,466.86		
R286	2,458,344.23	12,832,040.81	24,232,567.69	129,419,947.14	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2200001523			
14E6-130-D130-T113		(933.19)			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	(727.87)				
1341-470-UNIT-PK00-N114 (22%)	(205.32)				
Receipt Adjustment Corrections:					
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				35,195,234.27	
CASH BALANCE APRIL 30, 2022		50,173,122.03			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	8,716,675.64	78%	8,716,675.65	87,235,152.44	78%
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(2,516.22)			(13,032.05)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS		8,714,159.42		(1,305,925.66)	85,916,194.73
INVESTMENT INCOME (R771)		21,252.03		28,163.99	
OTHER REVENUE				(392,302.30)	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			67,665,694.87		
ACCRUED EXPENDITURES	5,657,238.10		(169,699.56)	67,495,995.31	
CASH BALANCE MAY 31, 2022		53,251,295.38		53,251,295.38	
				Cash Roll Forward	
				17,886,361.55	
				Beginning Cash	
				35,195,234.27	
				Accrued Expenditures	
				(169,699.56)	
				Cash Balance	Cash Variance
				53,251,295.38	0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2021				38,806,357.30	
CASH BALANCE APRIL 30, 2022		41,667,693.23			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%			
FIREFIGHTERS FUND	2,458,549.55		2,458,549.54		
VOLUNTEER FIRE DEPT AID	1,796,755.01	4,255,304.56		44,056,476.51	
REVENUE REFUNDS: PRIOR YEAR				0.00	
REVENUE REFUNDS: CURRENT YEAR	(709.71)			(3,675.72)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS	(139,006.20)	4,115,588.65		(548,115.19)	43,504,685.60
INVESTMENT INCOME (R771)		163,812.63		(821,892.84)	
OTHER REVENUE				(189,492.62)	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
	4,742,730.99			40,095,293.92	
CASH BALANCE MAY 31, 2022		41,204,363.52		41,204,363.52	
				Cash Roll Forward	
				2,398,006.22	
				Beginning Cash	
				38,806,357.30	
				Cash Balance	Cash Variance
				41,204,363.52	0.00

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH	YEAR-TO-DATE
GROSS RECEIPTS:			
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,796,755.01		\$ 19,451,689.76
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>11,175,225.19</u>	\$ 12,971,980.20	<u>111,839,939.19</u>
REVENUE REFUNDS		(933.19)	(17,640.96)
UNHONORED CHECKS		0.00	0.00
RECEIPT ADJUSTMENTS		<u>(139,006.20)</u>	<u>(1,854,040.85)</u>
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 12,832,040.81</u>	<u>\$ 129,419,947.14</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2021			\$ 35,195,234.27
CASH BALANCE APRIL 30, 2022		\$ 50,173,122.03	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 8,716,675.64		\$ 87,235,152.44
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(2,516.22)		(13,032.05)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	<u>0.00</u>	8,714,159.42	<u>(1,305,925.66)</u>
INVESTMENT INCOME		21,252.03	28,163.99
OTHER REVENUE		0.00	(392,302.30)
EXPENDITURES		<u>5,657,238.10</u>	<u>67,495,995.31</u>
CASH BALANCE MAY 31, 2022		<u>\$ 53,251,295.38</u>	<u>\$ 53,251,295.38</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH	YEAR-TO-DATE
BALANCE FORWARDED FROM FISCAL YEAR 2021			\$ 38,806,357.30
CASH BALANCE APRIL 30, 2022		\$ 41,667,693.23	
REVENUE DISTRIBUTION INCOME:			
REVENUE DISTRIBUTION	\$ 4,255,304.56		\$ 44,056,476.51
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00
REVENUE REFUNDS: CURRENT YEAR	(709.71)		(3,675.72)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00
UNHONORED CHECKS	0.00		0.00
RECEIPT ADJUSTMENTS	<u>(139,006.20)</u>	4,115,588.65	<u>(548,115.19)</u>
INVESTMENT INCOME		163,812.63	(821,892.84)
OTHER REVENUE		0.00	(189,492.62)
EXPENDITURES		<u>4,742,730.99</u>	<u>40,095,293.92</u>
CASH BALANCE MAY 31, 2022		<u>\$ 41,204,363.52</u>	<u>\$ 41,204,363.52</u>