



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

Andy Beshear
GOVERNOR

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July 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 13 and year-to-date activity for Fiscal Year 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 JULY 1, 2021 - FINAL Period 13, 2022**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ -		\$ 21,505,702.27	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	0.00	\$ -	121,456,041.88	\$ 142,961,744.15
REVENUE REFUNDS		0.00		(17,706.86)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		0.00		(1,854,040.85)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ -</u>		<u>\$ 141,089,996.44</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 35,195,234.27
CASH BALANCE JUNE 30, 2022		\$ 54,008,026.14		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ -		\$ 94,735,712.53	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(51.40)		(13,811.32)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	(51.40)	(1,305,925.66)	93,415,975.55
INVESTMENT INCOME		0.00		58,276.66
OTHER REVENUE		0.00		(369,071.60)
EXPENDITURES		<u>325,613.88</u>		<u>74,618,054.02</u>
CASH BALANCE FINAL Period 13, 2022		<u>\$ 53,682,360.86</u>		<u>\$ 53,682,360.86</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2021				\$ 38,806,357.30
CASH BALANCE JUNE 30, 2022		\$ 40,775,091.85		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ -		\$ 48,226,031.62	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(14.50)		(3,895.54)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	(14.50)	(548,115.19)	47,674,020.89
INVESTMENT INCOME		0.00		(1,012,050.51)
OTHER REVENUE		0.00		(189,492.62)
EXPENDITURES		<u>0.00</u>		<u>44,503,757.71</u>
CASH BALANCE FINAL Period 13, 2022		<u>\$ 40,775,077.35</u>		<u>\$ 40,775,077.35</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD JULY 1, 2021 - FINAL Period 13, 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		21,505,702.27	
LAW ENFORCEMENT AND FIREFIGHTERS FUND			
R285 Law Enforcement Fund		94,735,712.53	
R286 Firefighters Fund	0.00	26,720,329.35	121,456,041.88
	0.00	142,961,744.15	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)			
REVENUE REFUNDS			
R284		0.00	
R285		(13,811.32)	
R286	0.00	(3,895.54)	(17,706.86)
UNHONORED CHECKS			
R284		0.00	
R285		0.00	
R286	0.00	0.00	0.00
RECEIPT ADJUSTMENTS			
R284		(179,777.17)	
R285		(1,305,925.66)	
R286	0.00	(368,338.02)	(1,854,040.85)
NET RECEIPTS TO BE DISTRIBUTED	0.00	141,089,996.44	
TOTAL			
R284	0.00	21,325,925.10	
R285	0.00	93,415,975.55	
R286	0.00	26,348,095.79	141,089,996.44
DISTRIBUTE OTHER DISTRIBUTIONS:			
JV2T - 758 -	0.00		
14E6-130-D130-T113			
1341-470-UNIT-PK00-N114 (22%)			
13DB-525-0000-EED0-N114 (78%)	0.00		
1341-470-UNIT-PK00-N114 (22%)	0.00		
Receipt Adjustment Corrections:			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)			
BALANCE FORWARDED FROM FISCAL YEAR 2021		35,195,234.27	
CASH BALANCE JUNE 30, 2022	54,008,026.14		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)	78%	0.00	78%
REVENUE REFUNDS: PRIOR YEAR		94,735,712.53	94,735,712.67
REVENUE REFUNDS: CURRENT YEAR	(51.40)	0.00	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		(13,811.32)	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	(51.40)	0.00	
		(1,305,925.66)	93,415,975.55
INVESTMENT INCOME (R771)		58,276.66	
OTHER REVENUE		(369,071.60)	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)			
CASH EXPENDITURES		74,540,334.92	
ACCRUED EXPENDITURES	325,613.88	77,719.10	74,618,054.02
CASH BALANCE FINAL Period 13, 2022	53,682,360.86	53,682,360.86	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)			
BALANCE FORWARDED FROM FISCAL YEAR 2021		38,806,357.30	
CASH BALANCE JUNE 30, 2022	40,775,091.85		
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):			
REVENUE DISTRIBUTION (N114)	22%	0.00	
FIREFIGHTERS FUND			
VOLUNTEER FIRE DEPT AID	0.00	48,226,031.62	
REVENUE REFUNDS: PRIOR YEAR		0.00	
REVENUE REFUNDS: CURRENT YEAR	(14.50)	(3,895.54)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)		0.00	
UNHONORED CHECKS		0.00	
RECEIPT ADJUSTMENTS	(14.50)	(548,115.19)	47,674,020.89
INVESTMENT INCOME (R771)		(1,012,050.51)	
OTHER REVENUE		(189,492.62)	
EXPENDITURES (FIREFIGHTERS SUMMARY)			
CASH EXPENDITURES	0.00	44,503,757.71	
CASH BALANCE FINAL Period 13, 2022	40,775,077.35	40,775,077.35	Cash Variance 0.00

Cash Roll Forward	18,564,845.69
Beginning Cash	35,195,234.27
Accrued Expenditures	77,719.10
Cash Balance	53,682,360.86
Cash Variance	0.00

Total R284+R286	48,226,031.62
Variance	