



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

**Andy Beshear**  
GOVERNOR

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**Holly M. Johnson**  
SECRETARY

**Edgar C. Ross**  
CONTROLLER

February 09, 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 7 and year-to-date activity for the period of January 1, 2022, through January 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  
Ken Smith, Department of Criminal Justice Training  
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 JANUARY 1, 2022 - JANUARY 31, 2022**

<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED</b>		
	<b>CURRENT MONTH</b>	<b>YEAR-TO-DATE</b>
<b>GROSS RECEIPTS:</b>		
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,660,764.66	\$11,981,034.22
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>8,866,735.39</u>	<u>70,569,838.38</u>
REVENUE REFUNDS	(22.29)	(5,554.44)
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	<u>(3,165.32)</u>	<u>(1,656,482.23)</u>
NET RECEIPTS TO BE DISTRIBUTED	<u>\$10,524,312.44</u>	<u>\$80,888,835.93</u>

<b>LAW ENFORCEMENT FOUNDATION FUND</b>		
	<b>CURRENT MONTH</b>	<b>YEAR-TO-DATE</b>
BALANCE FORWARDED FROM FISCAL YEAR 2021		\$35,195,234.27
CASH BALANCE DECEMBER 31, 2021	\$45,181,606.79	
<b>REVENUE DISTRIBUTION INCOME:</b>		
REVENUE DISTRIBUTION	\$ 6,916,053.56	\$55,044,473.86
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	(3,118.77)	(4,315.07)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	<u>(2,468.95)</u>	<u>(1,292,056.13)</u>
	6,910,465.84	53,748,102.66
INVESTMENT INCOME	(746.80)	(7,458.00)
OTHER REVENUE	5,441.17	(647,405.27)
EXPENDITURES	<u>6,706,991.73</u>	<u>42,898,698.39</u>
CASH BALANCE JANUARY 31, 2022	<u>\$45,389,775.27</u>	<u>\$45,389,775.27</u>

<b>FIREFIGHTERS FOUNDATION FUND</b>		
	<b>CURRENT MONTH</b>	<b>YEAR-TO-DATE</b>
BALANCE FORWARDED FROM FISCAL YEAR 2021		\$38,806,357.30
CASH BALANCE DECEMBER 31, 2021	\$39,212,031.12	
<b>REVENUE DISTRIBUTION INCOME:</b>		
REVENUE DISTRIBUTION	\$ 3,611,446.49	\$27,506,398.74
REVENUE REFUNDS: PRIOR YEAR	0.00	0.00
REVENUE REFUNDS: CURRENT YEAR	(879.66)	(1,217.08)
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00	0.00
UNHONORED CHECKS	0.00	0.00
RECEIPT ADJUSTMENTS	<u>(696.37)</u>	<u>(364,426.10)</u>
	3,609,870.46	27,140,755.56
INVESTMENT INCOME	(188,226.56)	(316,850.46)
OTHER REVENUE	0.00	(189,492.62)
EXPENDITURES	<u>864,872.27</u>	<u>23,671,967.03</u>
CASH BALANCE JANUARY 31, 2022	<u>\$41,768,802.75</u>	<u>\$41,768,802.75</u>

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

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b>					
<b>GROSS RECEIPTS (REVENUE DISTRIBUTION)</b>					
<b>VOLUNTEER FIRE DEPARTMENT AID</b>					
R284 Volunteer Fire Dept Aid Fund		1,660,764.66		11,981,034.22	
<b>LAW ENFORCEMENT AND FIREFIGHTERS FUND</b>					
R285 Law Enforcement Fund	6,916,053.56		55,044,473.86		
R286 Firefighters Fund	1,950,681.83	8,866,735.39	15,525,364.52	70,569,838.38	
		10,527,500.05		82,550,872.60	0.00
<b>OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)</b>					
<b>REVENUE REFUNDS</b>					
R284			0.00		
R285	(17.39)		(4,332.46)		
R286	(4.90)	(22.29)	(1,221.98)	(5,554.44)	22.29
<b>UNHONORED CHECKS</b>					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
<b>RECEIPT ADJUSTMENTS</b>					
R284			0.00		
R285	(2,468.95)		(1,292,056.13)		
R286	(696.37)	(3,165.32)	(364,426.10)	(1,656,482.23)	0.00
<b>NET RECEIPTS TO BE DISTRIBUTED</b>					
		10,524,312.44		80,888,835.93	
<b>TOTAL</b>					
R284		1,660,764.66		11,981,034.22	
R285		6,913,567.22		53,748,085.27	
R286		1,949,980.56	10,524,312.44	15,159,716.44	80,888,835.93
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
	<b>JV2T - 758 -</b>	<b>2200000980</b>			
14E6-130-D130-T113				22.29	
1341-470-UNIT-PK00-N114 (22%)		0.00			
13DB-525-0000-EED0-N114 (78%)		17.39			
1341-470-UNIT-PK00-N114 (22%)		4.90			
<b>Receipt Adjustment Corrections: JV2T X11013CA_2200439006C</b>					
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
<b>BALANCE FORWARDED FROM FISCAL YEAR 2021</b>					
				35,195,234.27	
<b>CASH BALANCE DECEMBER 31, 2021</b>					
		45,181,606.79			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)	6,916,053.56	6,916,053.60	55,044,473.86	55,044,473.94	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(3,118.77)		(4,315.07)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(2,468.95)	6,910,465.84	(1,292,056.13)	53,748,102.66	
<b>INVESTMENT INCOME (R771)</b>					
		(746.80)		(7,458.00)	
<b>OTHER REVENUE</b>					
		5,441.17		(647,405.27)	
<b>EXPENDITURES (LAW ENFORCEMENT SUMMARY)</b>					
CASH EXPENDITURES			43,068,397.95		
ACCRUED EXPENDITURES		6,706,991.73	(169,699.56)	42,898,698.39	
<b>CASH BALANCE JANUARY 31, 2022</b>					
		45,389,775.27		45,389,775.27	
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
<b>BALANCE FORWARDED FROM FISCAL YEAR 2021</b>					
				38,806,357.30	
<b>CASH BALANCE DECEMBER 31, 2021</b>					
		39,212,031.12			
<b>REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):</b>					
REVENUE DISTRIBUTION (N114)			22%		
FIREFIGHTERS FUND	1,950,681.83		1,950,681.79		
VOLUNTEER FIRE DEPT AID	1,660,764.66	3,611,446.49	27,506,398.74		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(879.66)		(1,217.08)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(696.37)	3,609,870.46	(364,426.10)	27,140,755.56	
<b>INVESTMENT INCOME (R771)</b>					
		(188,226.56)		(316,850.46)	
<b>OTHER REVENUE</b>					
			3,738,986.27	(189,492.62)	
<b>EXPENDITURES (FIREFIGHTERS SUMMARY)</b>					
		864,872.27		23,671,967.03	
<b>CASH BALANCE JANUARY 31, 2022</b>					
		41,768,802.75		41,768,802.75	

Cash Roll Forward	10,024,841.44
Beginning Cash	35,195,234.27
Accrued Expenditures	(169,699.56)
Cash Balance	45,389,775.27

Cash Variance  
0.00

Total R284+R286	27,506,398.74
Variance	0.00

Cash Roll Forward	2,962,445.45
Beginning Cash	38,806,357.30
Cash Balance	41,768,802.75

Cash Variance  
0.00