



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

**Andy Beshear**  
GOVERNOR

**Holly M. Johnson**  
SECRETARY

200 Mero Street, 5<sup>th</sup> Floor  
Frankfort, Kentucky 40622  
Phone: (502) 564-2998  
Fax: (502) 564-6597

**Edgar C. Ross**  
CONTROLLER

October 12, 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 3 and year-to-date activity for the period of September 1, 2022- September 30, 2022.

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

Sincerely,

  
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 SEPTEMBER 1, 2022 - SEPTEMBER 30, 2022**

	CURRENT MONTH		YEAR-TO-DATE		VARIANCE
<b>DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED (14E6-130-D130-R000-R284, R285, R286)</b>					
GROSS RECEIPTS (REVENUE DISTRIBUTION)					
VOLUNTEER FIRE DEPARTMENT AID					
R284 Volunteer Fire Dept Aid Fund		2,014,453.09		5,899,682.56	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,179,986.89		25,328,926.37		
R286 Firefighters Fund	2,307,175.78	10,487,162.67	7,144,056.15	32,472,982.52	
		12,501,615.76		38,372,665.08	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(444,851.34)		(448,263.17)		
R286	(125,471.00)	(570,322.34)	(126,433.31)	(574,696.48)	570,322.34
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(49,575.91)		(60,803.85)		
R285			(112,808.00)		
R286		(49,575.91)	(31,817.64)	(205,429.49)	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,881,717.51		37,592,539.11	
<b>TOTAL</b>					
R284	1,964,877.18		5,838,878.71		
R285	7,735,135.55		24,767,855.20		
R286	2,181,704.78	11,881,717.51	6,985,805.20	37,592,539.11	
<b>DISTRIBUTE OTHER DISTRIBUTIONS:</b>					
JV2T - 758 -	2300000511				
14E6-130-D130-T113		570,322.34			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	444,851.34				
1341-470-UNIT-PK00-N114 (22%)	125,471.00				
Receipt Adjustment Corrections:	JV2T	X13211CA_2227210006C			
<b>LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2022					
				53,646,632.96	
Cash Balance August 31, 2022					
		58,498,923.42			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	8,179,986.89	72%: 7,550,757.12	25,328,926.37	72%: 23,380,547.41	
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(151.71)		(3,411.83)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		8,179,835.18	(112,808.00)	25,212,706.54	
INVESTMENT INCOME (R771)		113,240.60		263,822.49	
OTHER REVENUE		102,935.00		102,935.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			18,975,779.63		
ACCRUED EXPENDITURES		6,397,198.18	(247,418.66)	18,728,360.97	
<b>CASH BALANCE SEPTEMBER 30, 2022</b>		<b>60,497,736.02</b>		<b>60,497,736.02</b>	<b>Cash Variance 0.00</b>
<b>FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)</b>					
BALANCE FORWARDED FROM FISCAL YEAR 2022					
				40,775,077.50	
CASH BALANCE AUGUST 31, 2018					
		40,012,864.74			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		28%: 2,936,405.55			
FIREFIGHTERS FUND	2,307,175.78				
VOLUNTEER FIRE DEPT AID	2,014,453.09	4,321,628.87	13,043,738.71		
REVENUE REFUNDS: PRIOR YEAR			0.00		
REVENUE REFUNDS: CURRENT YEAR	(42.79)		(962.31)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(49,575.91)	4,272,010.17	(92,621.49)	12,950,154.91	
INVESTMENT INCOME (R771)		(209,620.23)		(288,604.16)	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		1,525,949.82		10,887,323.39	
<b>CASH BALANCE SEPTEMBER 30, 2022</b>		<b>42,549,304.86</b>		<b>42,549,304.86</b>	<b>Cash Variance 0.00</b>

NOTES

**COMMONWEALTH OF KENTUCKY  
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS  
SURTAX RECEIPTS SCHEDULE  
FOR THE PERIOD SEPTEMBER 1, 2022 - SEPTEMBER 30, 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	\$ 2,014,453.09		\$ 5,899,682.56	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	10,487,162.67	\$12,501,615.76	32,472,982.52	\$ 38,372,665.08
REVENUE REFUNDS		(570,322.34)		(574,696.48)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(49,575.91)		(205,429.49)
<b>NET RECEIPTS TO BE DISTRIBUTED</b>		<u>\$11,881,717.51</u>		<u>\$ 37,592,539.11</u>

<b>LAW ENFORCEMENT FOUNDATION FUND</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
<b>BALANCE FORWARDED FROM FISCAL YEAR 2022</b>				\$ 53,646,632.96
Cash Balance August 31, 2022		\$58,498,923.42		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 8,179,986.89		\$25,328,926.37	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(151.71)		(3,411.83)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	8,179,835.18	(112,808.00)	25,212,706.54
<b>INVESTMENT INCOME</b>		113,240.60		263,822.49
<b>OTHER REVENUE</b>		102,935.00		102,935.00
<b>EXPENDITURES</b>		<u>6,397,198.18</u>		<u>18,728,360.97</u>
<b>CASH BALANCE SEPTEMBER 30, 2022</b>		<u>\$60,497,736.02</u>		<u>\$ 60,497,736.02</u>

<b>FIREFIGHTERS FOUNDATION FUND</b>	<b>CURRENT MONTH</b>		<b>YEAR-TO-DATE</b>	
<b>BALANCE FORWARDED FROM FISCAL YEAR 2022</b>				\$ 40,775,077.50
Cash Balance August 31, 2022		\$40,012,864.74		
<b>REVENUE DISTRIBUTION INCOME:</b>				
REVENUE DISTRIBUTION	\$ 4,321,628.87		\$13,043,738.71	
REVENUE REFUNDS: PRIOR YEAR	0.00		0.00	
REVENUE REFUNDS: CURRENT YEAR	(42.79)		(962.31)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(49,575.91)	4,272,010.17	(92,621.49)	12,950,154.91
<b>INVESTMENT INCOME</b>		(209,620.23)		(288,604.16)
<b>OTHER REVENUE</b>		0.00		0.00
<b>EXPENDITURES</b>		<u>1,525,949.82</u>		<u>10,887,323.39</u>
<b>CASH BALANCE SEPTEMBER 30, 2022</b>		<u>\$42,549,304.86</u>		<u>\$ 42,549,304.86</u>