



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

Andy Beshear
GOVERNOR

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January 18, 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 6 and year-to-date activity for the period of December 1, 2022- December 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
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 SCHEDULE
FOR THE PERIOD DECEMBER 1, 2022 - DECEMBER 31, 2022**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,783,829.59		\$11,659,747.44	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	<u>10,136,253.74</u>	\$11,920,083.33	<u>63,678,626.00</u>	\$75,338,373.44
REVENUE REFUNDS		(13,974.34)		(591,808.54)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(245,336.67)		(488,098.29)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$11,660,772.32</u>		<u>\$74,258,466.61</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$53,646,632.96
CASH BALANCE NOVEMBER 30, 2022		\$63,137,658.75		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 7,906,277.90		\$49,669,328.23	
REVENUE REFUNDS: PRIOR YEAR	(2,447.42)		(2,447.42)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(448,263.17)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(556.65)</u>	7,903,273.83	<u>(130,818.03)</u>	49,087,799.61
INVESTMENT INCOME		205,468.13		760,228.77
OTHER REVENUE		0.00		134,637.00
EXPENDITURES		<u>9,066,503.64</u>		<u>41,449,401.27</u>
CASH BALANCE DECEMBER 31, 2022		<u>\$62,179,897.07</u>		<u>\$62,179,897.07</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$40,775,077.50
CASH BALANCE NOVEMBER 30, 2022		\$43,031,723.63		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,013,805.43		\$25,669,045.21	
REVENUE REFUNDS: PRIOR YEAR	(690.30)		(690.30)	
REVENUE REFUNDS: CURRENT YEAR	0.00		(126,433.31)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	<u>(244,780.02)</u>	3,768,335.11	<u>(357,280.26)</u>	25,184,641.34
INVESTMENT INCOME		120,004.02		71.15
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>7,233,874.36</u>		<u>26,273,601.59</u>
CASH BALANCE DECEMBER 31, 2022		<u>\$39,686,188.40</u>		<u>\$39,686,188.40</u>

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS WORKSHEET
FOR THE PERIOD DECEMBER 1, 2022 - DECEMBER 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		1,783,829.59		11,659,747.44	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	7,906,277.90		49,669,328.23		
R286 Firefighters Fund	2,229,975.84	10,136,253.74	14,009,297.77	63,678,626.00	
		11,920,083.33		75,338,373.44	
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(10,899.98)		(461,610.57)		
R286	(3,074.36)	(13,974.34)	(130,197.97)	(591,808.54)	13,974.34
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(244,623.02)		(320,382.87)		
R285	(556.65)		(130,818.03)		
R286	(157.00)	(245,336.67)	(36,897.39)	(488,098.29)	0.00
NET RECEIPTS TO BE DISTRIBUTED		11,660,772.32		74,258,466.61	
TOTAL					
R284	1,539,206.57		11,339,364.57		
R285	7,894,821.27		49,076,899.63		
R286	2,226,744.48	11,660,772.32	13,842,202.41	74,258,466.61	
DISTRIBUTE OTHER DISTRIBUTIONS:					
	JV2T - 758 -	2300000955			
14E6-130-D130-T113		13,974.34			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	10,899.98				
1341-470-UNIT-PK00-N114 (22%)	3,074.36				
Receipt Adjustment Corrections:	JV2T	X09333CA_2235328006C			
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2022				53,646,632.96	
CASH BALANCE NOVEMBER 30, 2022		63,137,658.75			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		78%:		78%:	
REVENUE DISTRIBUTION (N114)	7,906,277.90	7,906,277.92	49,669,328.23	49,669,328.28	
REVENUE REFUNDS: PRIOR YEAR	(2,447.42)		(2,447.42)		
REVENUE REFUNDS: CURRENT YEAR			(448,263.17)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(556.65)	7,903,273.83	(130,818.03)	49,087,799.61	
INVESTMENT INCOME (R771)		205,468.13		760,228.77	
OTHER REVENUE				134,637.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			41,696,819.93		
ACCRUED EXPENDITURES		9,066,503.64	(247,418.66)	41,449,401.27	
CASH BALANCE DECEMBER 31, 2022		62,179,897.07		62,179,897.07	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2022				40,775,077.50	
CASH BALANCE NOVEMBER 30, 2022		43,031,723.63			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
		22%			
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	2,229,975.84	2,229,975.82			
VOLUNTEER FIRE DEPT AID	1,783,829.59	4,013,805.43	25,669,045.21		
REVENUE REFUNDS: PRIOR YEAR		(690.30)	(690.30)		
REVENUE REFUNDS: CURRENT YEAR			(126,433.31)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(244,780.02)	3,768,335.11	(357,280.26)	25,184,641.34	
INVESTMENT INCOME (R771)		120,004.02		71.15	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		7,233,874.36		26,273,601.59	
CASH BALANCE DECEMBER 31, 2022		39,686,188.40		39,686,188.40	Cash Variance 0.00

Cash Roll Forward	8,285,845.45
Beginning Cash	53,646,632.96
Accrued Expenditures	(247,418.66)
Cash Balance	62,179,897.07
Total R284+R286	25,669,045.21
Variance	0.00

Cash Roll Forward	(1,088,889.10)
Beginning Cash	40,775,077.50
Cash Balance	39,686,188.40
Cash Variance	0.00