



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

Andy Beshear
GOVERNOR

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

Holly M. Johnson
SECRETARY

Joe McDaniel
CONTROLLER

February 9, 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 7 and year-to-date activity for the period of January 1, 2023- January 31, 2023.

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
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 WORKSHEET
FOR THE PERIOD JANUARY 1, 2023 - JANUARY 31, 2023**

	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		1,835,495.77		13,495,243.21	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,110,259.32		57,779,587.55		
R286 Firefighters Fund	2,287,509.06	10,397,768.38	16,296,806.83	74,076,394.38	
		12,233,264.15		87,571,637.59	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(12,207.07)		(473,817.64)		
R286	(3,443.03)	(15,650.10)	(133,641.00)	(607,458.64)	15,650.10
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(148,058.43)		(468,441.30)		
R285	(33.04)		(130,851.07)		
R286	(9.32)	(148,100.79)	(36,906.71)	(936,199.08)	0.00
NET RECEIPTS TO BE DISTRIBUTED		<u>12,069,513.26</u>		<u>86,327,979.87</u>	
TOTAL					
R284	1,887,437.34		13,026,801.91		
R285	8,098,019.21		57,174,918.84		
R286	2,284,056.71	12,069,513.26	16,126,259.12	86,327,979.87	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 788 -		2300001084			
14E6-130-D130-T113		15,650.10			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	12,207.07				
1341-470-UNIT-PK00-N114 (22%)	3,443.03				
Receipt Adjustment Corrections:					
JV2T X14481CA_2303014006C					
X08533CA_2302627006C					
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2022				53,646,632.96	
CASH BALANCE DECEMBER 31, 2022		62,179,897.07			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	8,110,259.32	8,110,259.34	57,779,587.55	57,779,587.62	
REVENUE REFUNDS: PRIOR YEAR			(2,447.42)		
REVENUE REFUNDS: CURRENT YEAR	(10,899.98)		(459,163.15)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(33.04)	8,099,326.30	(130,851.07)	57,187,125.91	
INVESTMENT INCOME (R771)		204,617.55		984,846.32	
OTHER REVENUE		23,339.00		157,976.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			47,527,698.82		
ACCRUED EXPENDITURES		5,830,878.69	(247,418.68)	47,280,279.96	
CASH BALANCE JANUARY 31, 2023		64,676,301.23		64,676,301.23	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2022				40,775,077.50	
CASH BALANCE DECEMBER 31, 2022		39,686,188.40			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)					
FIREFIGHTERS FUND	2,286,423.54		2,287,509.04		
VOLUNTEER FIRE DEPT AID	1,826,581.29	4,123,004.83	29,792,050.04		
REVENUE REFUNDS: PRIOR YEAR			(690.30)		
REVENUE REFUNDS: CURRENT YEAR	(3,074.36)		(129,507.67)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(148,087.75)	3,971,862.72	(505,348.01)	29,156,504.06	
INVESTMENT INCOME (R771)		209,459.02		209,530.17	
OTHER REVENUE			3,738,986.27	0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		1,755,573.33		28,029,174.92	
CASH BALANCE JANUARY 31, 2023		42,111,936.81		42,111,936.81	Cash Variance 0.00

Cash Roll Forward	10,782,249.61
Beginning Cash	53,646,632.96
Accrued Expenditures	(247,418.68)
Cash Balance	64,676,301.23
Cash Variance	0.00

Total R284+R286	29,792,050.04
Variance	0.00

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD JANUARY 1, 2023 - JANUARY 31, 2023**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 1,835,495.77		\$ 13,495,243.21	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	10,397,768.38	\$ 12,233,264.15	74,076,394.38	\$ 87,571,637.59
REVENUE REFUNDS		(15,650.10)		(607,458.64)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(148,100.79)		(636,199.08)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 12,069,513.26</u>		<u>\$ 86,327,979.87</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$ 53,646,632.96
CASH BALANCE DECEMBER 31, 2022		\$ 62,179,897.07		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 8,110,259.32		\$ 57,779,587.55	
REVENUE REFUNDS: PRIOR YEAR	0.00		(2,447.42)	
REVENUE REFUNDS: CURRENT YEAR	(10,899.98)		(459,163.15)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(33.04)	8,099,326.30	(130,851.07)	57,187,125.91
INVESTMENT INCOME		204,617.55		964,846.32
OTHER REVENUE		23,339.00		157,976.00
EXPENDITURES		<u>5,830,878.69</u>		<u>47,280,279.96</u>
CASH BALANCE JANUARY 31, 2023		<u>\$ 64,676,301.23</u>		<u>\$ 64,676,301.23</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$ 40,775,077.50
CASH BALANCE DECEMBER 31, 2022		\$ 39,686,188.40		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,123,004.83		\$ 29,792,050.04	
REVENUE REFUNDS: PRIOR YEAR	0.00		(690.30)	
REVENUE REFUNDS: CURRENT YEAR	(3,074.36)		(129,507.67)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(148,067.75)	3,971,862.72	(505,348.01)	29,156,504.06
INVESTMENT INCOME		209,459.02		209,530.17
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>1,755,573.33</u>		<u>28,029,174.92</u>
CASH BALANCE JANUARY 31, 2023		<u>\$ 42,111,936.81</u>		<u>\$ 42,111,936.81</u>