



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

Andy Beshear
GOVERNOR

Holly M. Johnson
SECRETARY

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

Joe McDaniel
CONTROLLER

March 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 8 and year-to-date activity for the period of February 1, 2023- February 28, 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 FEBRUARY 1, 2023 - FEBRUARY 28, 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		2,056,304.46		15,551,547.67	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,687,913.34		66,467,500.89		
R286 Firefighters Fund	2,450,437.11	11,138,350.45	18,747,243.94	85,214,744.83	
		13,194,654.91		100,766,292.50	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285	(861.02)		(474,678.66)		
R286	(242.84)	(1,103.86)	(133,883.84)	(608,562.50)	1,103.86
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(23,607.83)		(492,049.13)		
R285			(130,851.07)		
R286		(23,607.83)	(36,906.71)	(659,806.91)	0.00
NET RECEIPTS TO BE DISTRIBUTED		13,169,943.22		99,497,923.09	
TOTAL					
R284	2,032,696.63		15,059,498.54		
R285	8,687,052.32		65,861,971.16		
R286	2,450,194.27	13,169,943.22	18,576,453.39	99,497,923.09	
DISTRIBUTE OTHER DISTRIBUTIONS:					
JV2T - 758 -		2300001233			
14E6-130-D130-T113		1,103.86			
1341-470-UNIT-PK00-N114 (22%)	0.00				
13DB-525-0000-EED0-N114 (78%)	861.02				
1341-470-UNIT-PK00-N114 (22%)	242.84				
Receipt Adjustment Corrections: JV2T	X13141CA_2305845008C				
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2022					
				53,646,632.96	
CASH BALANCE JANUARY 31, 2023					
		64,676,301.23			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	8,687,913.34	8,687,913.35	66,467,500.89	66,467,500.97	78%
REVENUE REFUNDS: PRIOR YEAR			(2,447.42)		
REVENUE REFUNDS: CURRENT YEAR	(12,207.07)		(471,370.22)		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS		8,675,706.27	(130,851.07)	65,862,832.18	
INVESTMENT INCOME (R771)					
		217,342.91		1,182,189.23	
OTHER REVENUE					
				157,976.00	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES					
ACCRUED EXPENDITURES		6,191,469.11	53,719,167.73	53,471,749.07	
			(247,418.66)		
CASH BALANCE FEBRUARY 28, 2023					
		67,377,881.30		67,377,881.30	
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2022					
				40,775,077.50	
COMBINED SECTION BELOW FOR 690 & 470					
CASH BALANCE JANUARY 31, 2023					
		42,111,936.81			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)					22%
FIREFIGHTERS FUND	2,450,437.11	4,506,741.57	34,298,791.61		
VOLUNTEER FIRE DEPT AID	2,056,304.46		(690.30)		
REVENUE REFUNDS: PRIOR YEAR			(132,950.70)		
REVENUE REFUNDS: CURRENT YEAR	(3,443.03)		0.00		
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)			0.00		
UNHONORED CHECKS			0.00		
RECEIPT ADJUSTMENTS	(23,607.83)	4,479,690.71	(528,955.84)	33,636,194.77	
INVESTMENT INCOME (R771)					
		(84,202.16)		125,328.01	
OTHER REVENUE					
				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		3,462,220.53	31,491,395.45	40,775,077.50	
CASH BALANCE FEBRUARY 28, 2023					
		43,045,204.83	43,045,204.83	43,045,204.83	

Cash Roll Forward	13,483,829.68
Beginning Cash	53,646,632.96
Accrued Expenditures	(247,418.66)
Cash Balance	67,377,881.30
Cash Variance	0.00

Total R284+R286	34,298,791.61
Variance	

Cash Roll Forward	2,270,127.33
Beginning Cash	40,775,077.50
Cash Balance	43,045,204.83
Cash Variance	0.00

**COMMONWEALTH OF KENTUCKY
LAW ENFORCEMENT FOUNDATION AND FIREFIGHTERS FOUNDATION FUNDS
SURTAX RECEIPTS SCHEDULE
FOR THE PERIOD FEBRUARY 1, 2023 - FEBRUARY 28, 2023**

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED	CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:				
VOLUNTEER FIRE DEPARTMENT AID	\$ 2,056,304.46		\$ 15,551,547.67	
LAW ENFORCEMENT AND FIREFIGHTERS FUND	11,138,350.45	\$ 13,194,654.91	85,214,744.83	\$ 100,766,292.50
REVENUE REFUNDS		(1,103.86)		(608,562.50)
UNHONORED CHECKS		0.00		0.00
RECEIPT ADJUSTMENTS		(23,607.83)		(659,806.91)
NET RECEIPTS TO BE DISTRIBUTED		<u>\$ 13,169,943.22</u>		<u>\$ 99,497,923.09</u>

LAW ENFORCEMENT FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$ 53,646,632.96
CASH BALANCE JANUARY 31, 2023		\$ 64,676,301.23		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 8,687,913.34		\$ 66,467,500.89	
REVENUE REFUNDS: PRIOR YEAR	0.00		(2,447.42)	
REVENUE REFUNDS: CURRENT YEAR	(12,207.07)		(471,370.22)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	0.00	8,675,706.27	(130,851.07)	65,862,832.18
INVESTMENT INCOME		217,342.91		1,182,189.23
OTHER REVENUE		0.00		157,976.00
EXPENDITURES		<u>6,191,469.11</u>		<u>53,471,749.07</u>
CASH BALANCE FEBRUARY 28, 2023		<u>\$ 67,377,881.30</u>		<u>\$ 67,377,881.30</u>

FIREFIGHTERS FOUNDATION FUND	CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022				\$ 40,775,077.50
CASH BALANCE JANUARY 31, 2023		\$ 42,111,936.81		
REVENUE DISTRIBUTION INCOME:				
REVENUE DISTRIBUTION	\$ 4,506,741.57		\$ 34,298,791.61	
REVENUE REFUNDS: PRIOR YEAR	0.00		(690.30)	
REVENUE REFUNDS: CURRENT YEAR	(3,443.03)		(132,950.70)	
REFUND OF PRIOR YEAR DISBURSEMENTS	0.00		0.00	
UNHONORED CHECKS	0.00		0.00	
RECEIPT ADJUSTMENTS	(23,607.83)	4,479,690.71	(528,955.84)	33,636,194.77
INVESTMENT INCOME		(84,202.16)		125,328.01
OTHER REVENUE		0.00		0.00
EXPENDITURES		<u>3,462,220.53</u>		<u>31,491,395.45</u>
CASH BALANCE FEBRUARY 28, 2023		<u>\$ 43,045,204.83</u>		<u>\$ 43,045,204.83</u>