



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

Andy Beshear
GOVERNOR

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Holly M. Johnson
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Joe McDaniel
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April 11, 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 9 and year-to-date activity for the period of March 1, 2023- March 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 MARCH 1, 2023 - MARCH 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		1,961,193.90		17,512,741.57	
LAW ENFORCEMENT AND FIREFIGHTERS FUND					
R285 Law Enforcement Fund	8,426,177.33		74,893,678.22		
R286 Firefighters Fund	2,376,614.10	10,802,791.43	21,123,858.04	96,017,536.26	
		12,763,985.33		113,530,277.83	0.00
OTHER DISTRIBUTIONS (review JVs other than Revenue Distribution)					
REVENUE REFUNDS					
R284			0.00		
R285			(474,678.66)		
R286		0.00	(133,883.84)	(608,562.50)	0.00
UNHONORED CHECKS					
R284			0.00		
R285			0.00		
R286		0.00	0.00	0.00	0.00
RECEIPT ADJUSTMENTS					
R284	(673.00)		(492,722.13)		
R285	(928.07)		(131,779.14)		
R286	(261.76)	(1,862.83)	(37,168.47)	(661,669.74)	
NET RECEIPTS TO BE DISTRIBUTED		12,762,122.50		112,260,045.59	
TOTAL					
R284	1,960,520.90		17,020,019.44		
R285	8,425,249.26		74,287,220.42		
R286	2,376,352.34	12,762,122.50	20,952,805.73	112,260,045.59	
DISTRIBUTE OTHER DISTRIBUTIONS:					
14E6-130-D130-T113					
1341-470-UNIT-PK00-N114 (22%)					
13DB-525-0000-EED0-N114 (78%)					
1341-470-UNIT-PK00-N114 (22%)					
Receipt Adjustment Corrections:					
JV2T 130 X06093CA_2306709006C					
JV2T 130 X08463CA_2306646006C					
JV2T 130 X11271CA_2308903006C					
LAW ENFORCEMENT FOUNDATION FUND (13DB-525-0000)					
BALANCE FORWARDED FROM FISCAL YEAR 2022				53,646,632.96	
CASH BALANCE FEBRUARY 28, 2023		67,377,881.30			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)	8,426,177.33	78%	8,426,177.32	74,893,678.28	78%
REVENUE REFUNDS: PRIOR YEAR				(2,447.42)	
REVENUE REFUNDS: CURRENT YEAR	(861.02)			(472,231.24)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS	(928.07)		8,424,388.24	(131,779.14)	74,287,220.42
INVESTMENT INCOME (R771)		244,096.16		1,426,285.39	
OTHER REVENUE		156.36		158,132.36	
EXPENDITURES (LAW ENFORCEMENT SUMMARY)					
CASH EXPENDITURES			61,539,283.84		
ACCRUED EXPENDITURES		7,820,116.11	(247,418.68)	61,291,865.18	
CASH BALANCE MARCH 31, 2023		68,226,405.95		68,226,405.95	Cash Variance 0.00
FIREFIGHTERS FOUNDATION FUND (1341-470-UNIT-PK00)					
BALANCE FORWARDED FROM FISCAL YEAR 2022				40,775,077.50	
CASH BALANCE FEBRUARY 28, 2023		43,045,204.83			
REVENUE DISTRIBUTION INCOME (REVENUE DETAIL WORKSHEET):					
REVENUE DISTRIBUTION (N114)		22%			
FIREFIGHTERS FUND	2,376,614.10		2,376,614.11		
VOLUNTEER FIRE DEPT AID	1,961,193.90	4,337,808.00		38,636,599.61	
REVENUE REFUNDS: PRIOR YEAR				(690.30)	
REVENUE REFUNDS: CURRENT YEAR		(242.84)		(133,193.54)	
REFUND OF PRIOR YEAR DISBURSEMENTS (R881)				0.00	
UNHONORED CHECKS				0.00	
RECEIPT ADJUSTMENTS	(934.76)	4,336,630.40		(529,890.60)	37,972,825.17
INVESTMENT INCOME (R771)		356,854.07		482,182.08	
OTHER REVENUE				0.00	
EXPENDITURES (FIREFIGHTERS SUMMARY)					
		10,240,275.56		41,731,671.01	
CASH BALANCE MARCH 31, 2023		37,498,413.74		37,498,413.74	Cash Variance 0.00

Notes:

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

DEPARTMENT OF REVENUE SURTAX RECEIPTS COLLECTED		CURRENT MONTH		YEAR-TO-DATE	
GROSS RECEIPTS:					
VOLUNTEER FIRE DEPARTMENT AID		\$ 1,961,193.90		\$ 17,512,741.57	
LAW ENFORCEMENT AND FIREFIGHTERS FUND		10,802,791.43	\$ 12,763,985.33	96,017,536.26	\$ 113,530,277.83
REVENUE REFUNDS			0.00		(608,562.50)
UNHONORED CHECKS			0.00		0.00
RECEIPT ADJUSTMENTS			(1,862.83)		(661,669.74)
NET RECEIPTS TO BE DISTRIBUTED			<u>\$ 12,762,122.50</u>		<u>\$ 112,260,045.59</u>

LAW ENFORCEMENT FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022					\$ 53,646,632.96
CASH BALANCE FEBRUARY 28, 2023			\$ 67,377,881.30		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 8,426,177.33		\$ 74,893,678.22	
REVENUE REFUNDS: PRIOR YEAR		0.00		(2,447.42)	
REVENUE REFUNDS: CURRENT YEAR		(861.02)		(472,231.24)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		(928.07)	8,424,388.24	(131,779.14)	74,287,220.42
INVESTMENT INCOME			244,096.16		1,426,285.39
OTHER REVENUE			156.36		158,132.36
EXPENDITURES			<u>7,820,116.11</u>		<u>61,291,865.18</u>
CASH BALANCE MARCH 31, 2023			<u>\$ 68,226,405.95</u>		<u>\$ 68,226,405.95</u>

FIREFIGHTERS FOUNDATION FUND		CURRENT MONTH		YEAR-TO-DATE	
BALANCE FORWARDED FROM FISCAL YEAR 2022					\$ 40,775,077.50
CASH BALANCE FEBRUARY 28, 2023			\$ 43,045,204.83		
REVENUE DISTRIBUTION INCOME:					
REVENUE DISTRIBUTION		\$ 4,337,808.00		\$ 38,636,599.61	
REVENUE REFUNDS: PRIOR YEAR		0.00		(690.30)	
REVENUE REFUNDS: CURRENT YEAR		(242.84)		(133,193.54)	
REFUND OF PRIOR YEAR DISBURSEMENTS		0.00		0.00	
UNHONORED CHECKS		0.00		0.00	
RECEIPT ADJUSTMENTS		(934.76)	4,336,630.40	(529,890.60)	37,972,825.17
INVESTMENT INCOME			356,854.07		482,182.08
OTHER REVENUE			0.00		0.00
EXPENDITURES			<u>10,240,275.56</u>		<u>41,731,671.01</u>
CASH BALANCE MARCH 31, 2023			<u>\$ 37,498,413.74</u>		<u>\$ 37,498,413.74</u>