

2019 Annual Report

January 1, 2019 – December 31, 2019



Kentucky Department of Charitable Gaming

Advisory Commission Members 2019

Secretary K. Gail Russell

Public Protection Cabinet
Member by Virtue of office

La Tasha Buckner, representing Attorney General Andrew Beshear

Frankfort, KY 40601
Member by Virtue of office

Eric Ritchie

Burlington, KY 41005
Member at Large

Term Expires July 10, 2022

Denzil T. Lile - Chairman

Elizabethtown, KY 42701
Representing JEVCO

Term Expires July 10, 2019

Rick Yates - Vice Chairman

Frankfort, KY 40601
Certified Public Accountants

Term Expires July 10, 2020

Brian Christopher Dunham

Edgewood, KY 41017
Catholic Organizations

Term Expires July 10, 2020

Joshua Carson

Cynthiana, KY 41031
Volunteer Firefighters

Term Expires July 10, 2019

Kaven Rumble

Louisville, KY 40245
Kentucky Charitable Gaming Association

Term Expires July 10, 2022

Department Outlook

The Kentucky Department of Charitable Gaming (DCG) educates the public on the statutes and regulations that govern the charitable gaming industry and ensures the integrity and accountability of a \$489-million-dollar industry. The department examines charitable gaming methods used across the Commonwealth and explores new approaches to make the industry more profitable for charities. The department understands the importance of charitable gaming and works to ensure that charitable gaming proceeds are used to achieve charitable purposes.

The department continues to focus on customer service, efficiency, and endeavors to assist charities in maintaining compliance. DCG staff is committed to enhancing and improving our outreach efforts, and our staff is readily available to address questions, concerns, or issues. We look forward to working with Kentucky organizations to reach their charitable goal.

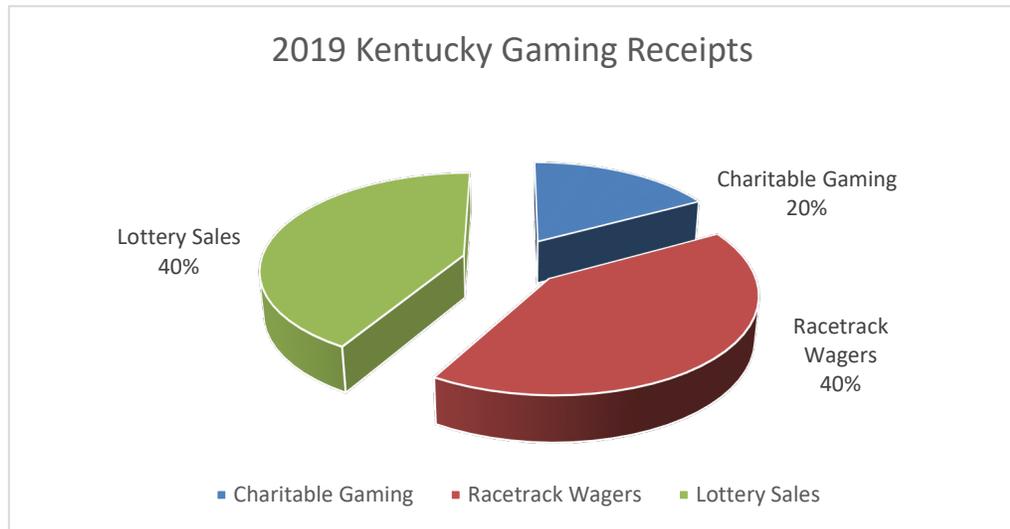
Annual Budget Appropriations

The chart below shows annual budget appropriations for the last five years, together with the corresponding department staff complement for the period and each year's gross receipts fee. The Department of Charitable Gaming is required by statute to be self-supporting through fees on gross gaming receipts, which are paid by more than 587 Kentucky-licensed charitable gaming organizations. An additional 841 licensees are exempt because they earn below \$25,000 annually. Effective July 1, 2007, KRS 238.570 was amended to allow adjustment to this fee based on annual gross receipts as of October 1 of each odd-numbered year.

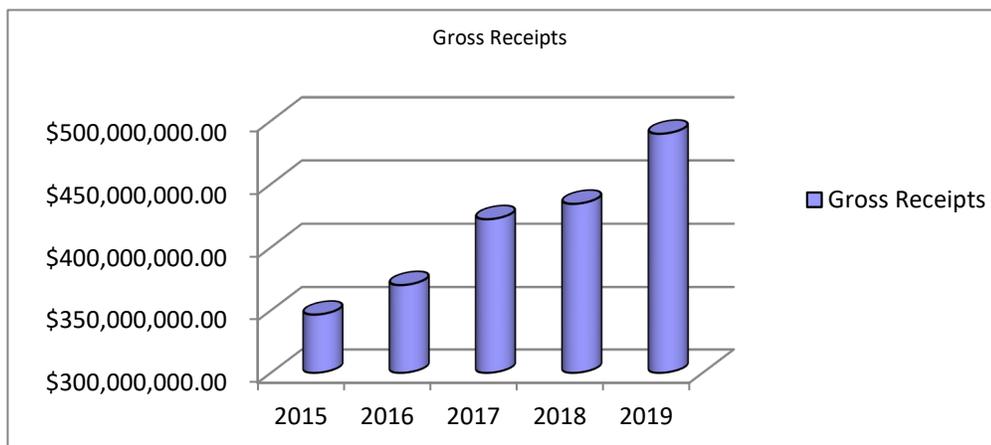
Fiscal Year (July 1 – June 30)	Budget Appropriation	No. of Staff	Fee
2015	\$4,310,564	34	.00962
2016	\$5,464,300	32	.00962
2017	\$6,714,300	32	.00957
2018	\$8,367,300	30	.00957
2019	\$9,095,587	28	.00771

Gross Receipts

Of the three types of legalized gaming in Kentucky, charitable gaming received over \$489 million in gross receipts during 2019, which constitutes approximately 20 percent of the dollars wagered. Kentucky horse racing had the largest amount of gaming revenue, capturing over \$1 billion (40 percent) in gross receipts, while the Kentucky Lottery had receipts of over \$1 billion (40 percent).

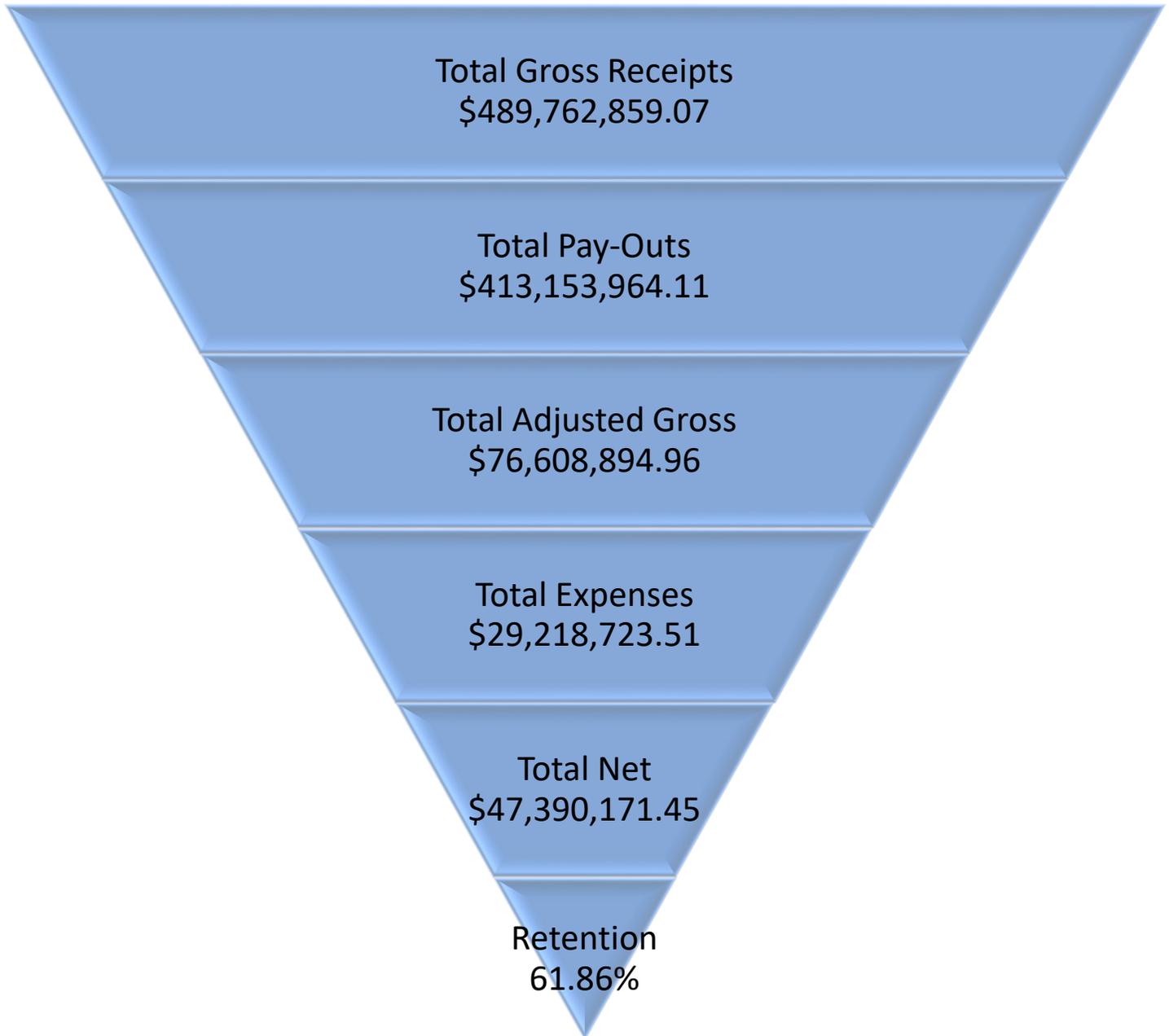


- The gross receipts of a charitable gaming organization are defined as the monies received before payouts or expenses are deducted. In 2019, the gross receipts for Kentucky's charitable gaming organizations totaled **\$489,762,859.07**
- The following chart represents the gross receipts comparison over five years:



Retention Percentage

By statute, Kentucky requires a 40 percent retention percentage for the charity. Charities must retain 40 percent of their adjusted gross receipts and devote these proceeds to their charitable purposes. The retention percentage (money available for charitable purposes) was 61.86 percent in 2019.



Types of Licensees

In addition to licensing charitable organizations, the department also licenses the manufacturers of gaming supplies, distributors of gaming supplies, and charitable gaming facilities. Charitable gaming organizations include, but are not limited to, churches, schools, bands, sports programs, veterans' groups, fire and rescue departments, arts organizations, animal welfare groups, and history or museum organizations.

In order to qualify for a gaming license, an organization must have an IRS 501(c)(3), (4), (8), (10), or (19) exempt organization status, or be a school, institution of higher education, or state college or university. Since the department's creation in 1994, one-third of charitable gaming licenses have been granted to Catholic charities (churches, schools, or men's groups). Organizations associated with military veterans make up the second largest group of licensees. Together, these two groups account for approximately half of Kentucky's 1,502 licensed charitable gaming organizations in 2019.

In 2019, the Department of Charitable Gaming issued 4,483 licenses. A total of 1,429 licenses were granted to charitable gaming organizations, including 588 non-exempt licenses and 841 exempt licenses.

License Types	Number of Licenses
Organizations	588
Manufacturers	21
Distributors	22
Facilities	30
Exempt	841
CFE *	165
SLCFE **	43

*Charity Fundraising Event

**Special Limited Charity Fundraising Event

Audit Branch

The Audit Branch of the Kentucky Department of Charitable Gaming is located within our Enforcement Division. The Audit Branch offers assistance to charitable gaming organizations with the accurate reporting of their charitable gaming operations and proceeds. Also, the Audit Branch works as an integral part of the investigative process.

This is accomplished by the following:

- Training- to ensure that gaming organizations are as thoroughly familiar as possible with the gaming regulations and statutes.
- Reporting- to assist charities with the accurate reporting of the results of their gaming operations and the remittance of the fee due based on the gross receipts generated by those operations.
- Audits- examining the financial records of a charity to ensure that all statutory and regulatory requirements have been met.
- Sixteen audits were assigned during 2019. Of the sixteen, eight were completed, and eight were carried over to 2020.
- One Audit from 2018 carried over into 2019 and is still ongoing.

In addition to the training, reporting and auditing activities; all members of the audit branch staff have worked on and assisted with multiple criminal investigations.

Investigative Branch

The Investigative Branch of the Department of Charitable Gaming is part of the Enforcement Division and is overseen by the Director of Enforcement. This branch is tasked with investigating complaints of criminal activity regarding charitable gaming within the Commonwealth of Kentucky.

Throughout the majority of 2019, there were three investigators and one administrative specialist assigned to the Enforcement Division. The investigators are located throughout the state and focus on investigating complaints and alleged criminal activity. Criminal allegations may include theft, criminal possession of a forged instrument, the promotion of gambling, possession of gambling devices, participation in a continuing criminal enterprise, diversion of charitable gaming funds, tax evasion, and money laundering.

The Investigative Branch works hand in hand with the department's Audit Branch and the Licensing and Compliance Branch as well as with local, state, and federal law enforcement agencies, joint task forces, and prosecutors in order to enhance the investigation of criminal charitable gaming cases.

In 2019, DCG received 312 complaints throughout the state, a 57% increase from the previous year. The Investigative Branch was assigned 80 of these complaints for investigation, clearing 75 of the complaints assigned (93%) in 2019.

Legal Division

In 2017, the Legal Division worked with the Commissioner's Office to begin a comprehensive review of the department's administrative regulations. The goal of this project was to provide for more consistent and user-friendly guidance to the department's licensees. These regulations went into effect in January 2019.

The Legal Division also continued to promote efficiency in the processing and handling of administrative actions and appeals. The Legal Division issued a total of 283 Notices of Proposed Administrative Actions ("NOPAA"), which was down considerably from the 392 such NOPAAs issued in 2018. Eighty of these cases were appealed, and as of the drafting of this report, 76 of the appealed cases have been resolved.

Of the 283 NOPAAs, 18 were issued to licensed charitable organizations for failure to meet the 40 percent retention threshold required by KRS 238.536. This figure is lower than the 2018 total of 23, which was reported last year as the lowest in a decade.

Accounting Section

In FY 2019, the Accounting Section continued to maintain a high quality review process, while also assuring that financial reports are reviewed within the two-month deadline established by KRS 238.560(3)(d). As a result, most charities were able to correct deficiencies in financial reporting processes before the next quarterly financial report was due.

The Accounting Section also partnered with the Licensing Branch to streamline the reporting requirements for special charity gaming events, special limited charity fundraising events, and raffles. The Accounting Section and Audit Branch worked together to identify and audit organizations that demonstrated a pattern of financial anomalies. This effort further assures that all fundraising gaming efforts were being properly used for charitable purposes.

2019 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
Adair	413,690.94	1,028,884.00	771,093.75	2,273.00	0.00	0.00	2,916.40
Allen	42,123.50	171,383.50	0.00	719.00	0.00	1,541.00	0.00
Anderson	324,200.00	1,986,232.52	0.00	0.00	0.00	1,870.00	12,877.00
Barren	382,876.90	1,432,098.00	0.00	75,628.53	0.00	5,725.00	5,806.00
Bath	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00
Bell	1,838,780.00	10,417,646.00	44,607.00	0.00	0.00	25,401.00	436.00
Boone	721,945.65	3,893,952.58	4,994,979.25	173,337.00	1,302.00	483,104.28	3,057.00
Bourbon	0.00	0.00	1,000,827.00	1,872.00	0.00	300.00	0.00
Boyd	670,165.00	6,318,773.50	5,185,426.00	368,189.16	0.00	0.00	8,134.00
Boyle	138,663.00	797,436.00	1,201,581.00	29,156.00	0.00	78,992.00	1,160.65
Bracken	1,825.00	2,847.00	0.00	16,572.00	0.00	19,465.20	0.00
Breckinridge	186,594.00	1,007,682.00	439,665.00	31,650.00	0.00	52,357.39	534.00
Bullitt	881,577.00	4,133,534.00	4,457,335.50	154,153.60	2,918.06	56,942.36	2,775.00
Caldwell	0.00	0.00	439,974.40	15,740.00	0.00	0.00	55.00
Calloway	161,465.20	548,576.00	0.00	64,620.00	0.00	56,265.00	2,815.43
Campbell	774,167.00	2,664,840.25	13,010,073.25	368,019.40	6,975.30	395,470.99	207.00
Carlisle	0.00	0.00	0.00	0.00	0.00	22,087.00	0.00
Carroll	51,807.00	357,389.25	387,427.25	1,592.00	0.00	0.00	0.00
Carter	141,296.00	1,155,225.00	15,928.00	0.00	0.00	0.00	320.00
Christian	1,170,376.50	1,717,633.00	32,651,499.15	917,531.45	0.00	5,502.00	6,191.00
Clark	1,173,202.74	5,862,840.55	1,865,730.75	51,267.00	0.00	23,579.00	19,371.00
Clinton	0.00	0.00	0.00	30,300.00	0.00	0.00	0.00
Daviess	1,992,200.87	4,855,286.24	18,560,872.75	569,213.49	18,559.42	386,237.05	1,170.00
Fayette	1,142,309.18	4,515,075.19	2,272,952.10	486,503.54	0.00	231,035.18	0.00
Fleming	126,532.00	909,204.00	0.00	0.00	0.00	24,140.00	0.00
Floyd	1,884,834.50	5,922,805.94	132,885.00	12,073.00	0.00	0.00	7,051.00
Franklin	382,477.00	1,120,099.87	5,931,879.50	343,424.03	0.00	9,481.00	2,199.00
Grant	0.00	0.00	0.00	1,720.00	0.00	0.00	0.00
Graves	331,466.72	792,777.69	0.00	23,612.00	0.00	140,621.88	0.00
Grayson	369,089.94	1,338,763.00	2,641,034.00	79,352.00	0.00	15,612.81	740.00
Greenup	1,169,265.00	4,835,991.75	1,481,104.75	168,970.75	0.00	0.00	10,321.00
Hardin	2,012,596.42	8,083,902.70	719,437.25	160,860.44	216.47	76,885.00	15,779.00
Harlan	76,646.00	290,429.00	0.00	0.00	0.00	0.00	0.00
Harrison	122,356.00	719,875.50	856,762.50	375,672.75	0.00	0.00	844.00
Henderson	0.00	583,939.50	730,565.25	93,518.00	0.00	39,691.00	0.00
Henry	0.00	0.00	0.00	3,216.00	0.00	0.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00	13,022.00	0.00
Hopkins	711,603.53	1,056,489.80	5,936,130.50	148,647.75	1,267.00	11,444.36	0.00
Jackson	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jefferson	12,352,592.86	61,154,072.95	18,360,244.72	7,027,368.30	110,998.25	3,025,840.69	14,672.72
Jessamine	0.00	39,155.00	332,739.50	7,699.00	0.00	0.00	0.00
Kenton	1,284,804.97	7,260,120.45	7,294,016.25	919,300.85	670.00	1,097,912.03	350.00
Knox	0.00	0.00	0.00	2,883.15	0.00	13,786.34	0.00
Larue	62,498.00	182,050.00	0.00	5,962.00	0.00	25,250.00	0.00
Laurel	1,129,397.70	5,516,849.00	34,581.26	59,067.00	0.00	0.00	7,786.00
Letcher	87,763.00	272,696.98	444,656.75	3,256.00	0.00	0.00	0.00
Lewis	0.00	29,730.00	6,264.00	6,427.00	0.00	0.00	0.00
Lincoln	191,517.00	732,390.00	0.00	0.00	0.00	0.00	968.10

2019 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
Lyon	19,860.00	18,564.00	0.00	1,475.00	0.00	11,121.00	0.00
Madison	1,259,805.67	5,082,331.51	191,561.25	35,689.00	0.00	0.00	4,055.00
Marion	32,999.78	117,108.00	316,292.75	33,317.00	1,644.60	182,577.94	0.00
Marshall	0.00	624,899.50	2,207,488.50	123,075.00	0.00	14,445.00	0.00
Martin	202,339.00	891,477.00	0.00	0.00	0.00	0.00	344.00
Mason	429,644.00	3,060,850.91	2,804,729.75	63,754.00	0.00	66,669.21	4,269.00
Mccracken	1,487,035.55	6,206,800.65	1,179,309.00	6,552.00	0.00	71,247.00	34,510.45
Mccreary	155,008.00	468,603.00	0.00	578.00	0.00	0.00	900.00
Meade	177,642.00	2,518,366.05	4,749,820.50	28,447.00	734.90	89,567.04	4,218.00
Metcalfe	989,738.00	5,688,402.00	0.00	76,032.00	0.00	0.00	9,360.00
Muhlenberg	49,460.00	496,482.00	603,579.00	10,336.00	0.00	0.00	0.00
Nelson	856,183.00	3,018,985.00	1,011,726.75	364,009.98	0.00	309,133.01	10,957.05
Oldham	0.00	0.00	0.00	39,289.00	0.00	90,865.11	0.00
Pendleton	128,752.00	566,807.50	0.00	0.00	0.00	0.00	0.00
Perry	728,050.87	2,878,341.00	0.00	28,656.00	0.00	0.00	3,245.00
Pike	1,718,263.00	6,953,117.30	0.00	93,287.00	0.00	0.00	5,393.00
Powell	71,251.00	425,423.50	0.00	10,393.00	0.00	0.00	1,025.00
Pulaski	1,735,097.82	5,535,746.20	15,564,864.00	962,245.50	0.00	55,896.00	20,475.47
Rowan	429,040.00	2,489,223.00	0.00	49,568.00	0.00	0.00	955.00
Scott	466,479.00	1,551,185.00	30,120.00	128,518.00	0.00	45,636.00	100.00
Shelby	0.00	19,492.50	301,612.50	21,120.00	0.00	0.00	0.00
Simpson	5,595,126.37	17,649,244.94	1,459,765.65	48,467.03	0.00	0.00	11,451.70
Taylor	0.00	106,893.25	58,427.50	0.00	0.00	0.00	0.00
Todd	1,634,178.36	9,601,301.75	0.00	0.00	0.00	0.00	5,627.00
Trigg	53,000.79	26,278.00	0.00	12,197.11	0.00	0.00	0.00
Trimble	18,239.00	20,162.00	0.00	1,461.00	0.00	0.00	0.00
Union	143,929.25	116,764.00	509,709.45	25,417.00	0.00	34,092.62	50.00
Warren	534,315.50	933,251.50	2,979,463.25	3,180,809.79	237.20	22,700.00	0.00
Washington	119,016.00	379,658.00	0.00	40,934.26	0.00	31,095.33	937.00
Webster	136,447.00	215,476.80	272,805.75	2,144.00	0.00	0.00	0.00
Whitley	1,765,269.00	7,654,701.00	1,546,172.65	395,123.00	0.00	8,803.00	5,715.00

2019 Payouts					
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts
Adair	487,753.00	780,136.00	708,209.85	321.79	0.00
Allen	71,085.00	126,309.00	0.00	650.00	0.00
Anderson	463,635.00	1,507,406.69	0.00	0.00	0.00
Barren	504,743.00	1,090,293.00	0.00	930.39	0.00
Bath	0.00	0.00	0.00	11,500.00	0.00
Bell	2,893,617.00	7,988,155.00	25,220.20	0.00	0.00
Boone	803,430.81	2,805,292.50	4,610,103.25	30,869.34	0.00
Bourbon	0.00	0.00	918,691.10	380.00	0.00
Boyd	947,759.00	4,724,906.23	4,775,220.65	132,008.92	0.00
Boyle	167,027.00	570,749.00	1,118,752.05	500.00	0.00
Bracken	994.00	1,948.00	0.00	6,973.50	0.00
Breckinridge	207,333.00	782,874.00	389,801.50	29,856.33	0.00
Bullitt	1,058,197.00	3,186,130.00	4,159,688.60	41,593.30	0.00
Caldwell	0.00	0.00	309,218.20	10,132.05	0.00
Calloway	157,324.00	399,411.00	0.00	38,727.05	0.00
Campbell	871,379.00	1,991,687.50	12,009,368.30	140,825.24	3,078.75
Carlisle	0.00	0.00	0.00	0.00	0.00
Carroll	61,641.00	275,329.00	351,148.30	2,589.00	0.00
Carter	257,865.00	870,779.14	10,418.15	0.00	0.00
Christian	1,393,542.00	1,258,922.00	30,234,509.40	804,156.25	0.00
Clark	1,315,281.34	4,270,213.90	1,722,491.25	45,009.30	0.00
Clinton	0.00	0.00	0.00	20,850.00	0.00
Daviess	1,608,285.98	3,645,108.75	17,100,852.35	192,455.80	0.00
Fayette	1,047,700.00	3,374,779.13	2,073,388.89	210,483.10	0.00
Fleming	162,238.00	688,306.00	0.00	0.00	0.00
Floyd	2,317,537.00	4,483,953.00	122,803.45	16,405.00	0.00
Franklin	427,466.00	856,928.00	5,433,216.75	62,504.15	0.00
Grant	0.00	0.00	0.00	790.00	0.00
Graves	350,037.46	564,678.48	0.00	5,452.00	0.00
Grayson	395,603.00	1,029,470.00	2,408,023.40	40,646.80	0.00
Greenup	1,158,847.00	3,743,480.35	1,354,394.50	149,793.35	0.00
Hardin	2,288,580.95	6,175,752.00	650,662.90	60,957.47	0.00
Harlan	93,384.00	216,676.00	0.00	0.00	0.00
Harrison	173,821.00	539,297.00	781,055.45	335,286.15	0.00
Henderson	0.00	444,633.00	678,632.80	42,684.50	0.00
Henry	0.00	0.00	0.00	1,576.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00
Hopkins	575,698.00	772,047.40	5,339,091.88	98,502.12	0.00
Jackson	0.00	0.00	0.00	0.00	0.00
Jefferson	15,710,929.85	46,576,512.28	16,774,004.05	2,990,412.86	6,642.07
Jessamine	0.00	30,019.00	314,234.80	4,578.18	0.00
Kenton	1,465,485.00	5,678,930.68	6,673,574.15	288,679.18	0.00
Knox	0.00	0.00	0.00	500.00	0.00
Larue	70,388.00	130,393.00	0.00	2,624.80	0.00
Laurel	1,514,500.00	4,262,595.00	23,466.55	40,194.00	0.00
Letcher	108,266.00	204,179.91	413,313.40	2,536.00	0.00
Lewis	0.00	22,659.00	4,800.00	2,780.90	0.00
Lincoln	233,496.00	547,917.00	0.00	0.00	0.00

2019 Payouts					
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts
Lyon	16,113.00	12,809.00	0.00	0.00	0.00
Madison	1,389,379.00	3,923,790.23	176,019.50	13,578.50	0.00
Marion	37,910.00	89,166.00	293,098.75	14,161.50	0.00
Marshall	0.00	562,067.75	2,051,016.65	59,244.00	0.00
Martin	317,260.00	700,379.00	0.00	0.00	0.00
Mason	507,068.00	2,387,688.25	2,577,841.20	43,463.00	0.00
Mccracken	1,382,264.00	4,673,430.00	1,050,257.80	6,195.00	0.00
Mccreary	187,605.50	354,087.00	0.00	289.00	0.00
Meade	231,999.50	2,015,099.00	4,401,401.35	14,797.50	0.00
Metcalfe	995,972.00	4,303,402.00	0.00	58,516.71	0.00
Muhlenberg	50,720.00	414,558.95	557,139.05	5,440.90	0.00
Nelson	887,934.00	2,271,907.00	922,669.40	120,368.78	0.00
Oldham	0.00	0.00	0.00	28,763.99	0.00
Pendleton	182,344.00	412,182.00	0.00	0.00	0.00
Perry	915,578.00	2,221,591.00	0.00	8,412.12	0.00
Pike	2,230,289.00	5,276,117.75	0.00	65,788.00	0.00
Powell	113,207.00	301,929.00	0.00	10,283.40	0.00
Pulaski	2,162,179.00	4,286,474.10	14,365,896.20	765,708.80	0.00
Rowan	418,671.00	1,835,054.00	0.00	38,148.00	0.00
Scott	519,567.00	1,172,946.00	20,583.00	65,359.89	0.00
Shelby	0.00	14,664.00	276,856.30	3,000.00	0.00
Simpson	6,004,285.50	13,404,370.60	1,351,286.70	5,750.00	0.00
Taylor	0.00	87,479.50	50,346.15	0.00	0.00
Todd	2,014,805.00	7,371,356.00	0.00	0.00	0.00
Trigg	46,363.00	17,703.00	0.00	4,849.50	0.00
Trimble	16,187.00	13,752.00	0.00	1,483.00	0.00
Union	124,983.50	83,540.00	470,498.80	12,173.00	0.00
Warren	677,216.00	704,796.00	2,147,188.84	1,067,303.92	0.00
Washington	126,452.00	291,033.00	0.00	16,000.00	0.00
Webster	114,925.00	168,112.00	241,946.20	1,076.00	0.00
Whitley	2,028,857.00	5,962,337.42	1,313,183.60	370,414.50	0.00

Top Expenses for 2019					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Adair	78,403.44	14,400.00	6,330.00	13,730.00	-
Allen	7,999.78	-	-	-	-
Anderson	87,832.73	32,900.00	-	-	-
Barren	60,228.46	51,000.00	10,200.00	7,650.00	957.83
Bath	-	-	-	-	-
Bell	586,149.21	129,250.00	17,030.00	-	4,600.00
Boone	429,656.29	36,362.00	7,500.00	4,186.05	10,895.00
Bourbon	34,779.73	-	-	-	-
Boyd	455,511.90	-	-	41,171.92	8,770.00
Boyle	97,424.27	24,600.00	3,120.00	-	-
Bracken	36.00	-	-	-	-
Breckinridge	64,984.48	-	7,420.00	-	-
Bullitt	333,469.35	87,165.00	7,600.00	11,800.00	3,900.00
Caldwell	55,148.33	-	-	-	-
Calloway	22,541.01	-	-	-	-
Campbell	546,861.61	-	8,070.00	840.00	5,350.00
Carlisle	604.20	-	-	-	-
Carroll	33,722.31	-	-	-	-
Carter	55,355.34	-	10,230.00	5,100.00	-
Christian	1,057,149.44	97,550.00	14,200.00	30,562.50	1,630.00
Clark	374,206.99	253,300.00	-	7,365.00	12,254.80
Clinton	-	-	-	-	-
Daviess	891,334.90	189,425.00	345.00	16,410.00	1,165.48
Fayette	421,762.07	191,525.00	336.30	31,800.00	300.00
Fleming	49,926.53	12,250.00	-	2,450.00	-
Floyd	438,722.35	150,550.00	-	-	-
Franklin	288,658.00	-	-	-	4,039.00
Grant	-	-	-	-	-
Graves	35,464.42	-	-	-	6,220.00
Grayson	193,447.92	-	12,725.00	-	10,465.00
Greenup	413,698.11	100,000.00	15,700.00	-	10,000.00
Hardin	533,208.38	219,737.50	36,213.66	45.00	12,474.75
Harlan	10,688.19	15,500.00	-	-	-
Harrison	91,433.32	-	-	-	-
Henderson	51,364.93	-	-	120.00	2,050.00
Henry	-	-	-	-	-
Hickman	-	-	-	-	-
Hopkins	332,406.25	2,050.00	3,382.76	-	2,500.00
Jackson	-	-	-	-	-
Jefferson	3,902,224.96	2,201,162.27	26,466.41	292,459.80	16,646.25

Top Expenses for 2019					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Jessamine	7,738.99	-	-	-	-
Kenton	654,168.71	-	20,743.00	16,310.00	2,450.00
Knox	-	-	-	-	-
Larue	10,368.04	9,000.00	-	-	-
Laurel	415,730.30	30,000.00	-	-	3,588.98
Letcher	22,970.85	-	-	-	-
Lewis	2,843.45	-	-	-	-
Lincoln	26,949.18	-	-	-	920.00
Lyon	511.45	-	-	-	-
Madison	239,016.41	195,850.00	9,900.00	-	7,188.85
Marion	16,990.74	3,000.00	-	-	-
Marshall	79,732.74	-	500.00	-	950.00
Martin	34,113.18	-	-	-	-
Mason	235,072.78	15.00	-	-	600.00
Mccracken	325,181.79	189,050.00	-	25,529.48	2,000.00
Mccreary	42,215.91	13,800.00	150.00	-	-
Meade	253,992.64	8,320.00	8,470.00	325.00	1,277.33
Metcalfe	226,751.35	101,000.00	24,240.00	13,459.51	-
Muhlenberg	51,553.81	16,500.00	-	-	491.94
Nelson	292,318.21	102,750.00	-	88.48	400.00
Oldham	1,322.80	-	-	-	-
Pendleton	28,352.65	14,400.00	-	-	-
Perry	144,922.33	43,482.46	-	7,525.00	-
Pike	397,283.75	250,450.00	4,000.00	-	7,035.00
Powell	24,246.96	-	-	-	-
Pulaski	825,262.05	303,806.00	49,600.00	-	-
Rowan	207,683.06	84,400.00	2,385.00	-	500.00
Scott	104,444.56	44,000.00	-	-	-
Shelby	12,175.81	-	-	-	-
Simpson	1,352,675.97	708,766.80	24,045.20	-	15,384.25
Taylor	13,249.95	-	-	-	1,385.00
Todd	394,701.26	227,250.00	104,275.00	55,435.00	8,841.72
Trigg	1,481.78	-	-	-	-
Trimble	1,093.81	-	-	-	-
Union	28,182.40	13,500.00	-	-	-
Warren	398,821.47	3,332.50	17,500.00	-	-
Washington	19,063.76	-	-	-	-
Webster	30,757.04	-	1,750.00	-	2,400.00
Whitley	729,106.47	145,758.00	19,060.00	900.00	-
Woodford	53,019.51	-	-	-	2,865.00