

2020 Annual Report

January 1, 2020 – December 31, 2020



Kentucky Department of Charitable Gaming

Advisory Commission Members 2020 - 2021

Secretary Kerry Harvey

Public Protection Cabinet
Member by Virtue of office

Heather Becker, representing Attorney General Daniel Cameron

Frankfort, KY 40601
Member by Virtue of office

Eric Ritchie

Burlington, KY 41005
Member at Large

Term Expires July 10, 2022

Robert Daugherty

Morgantown, KY 42261
JECVO – Joint Executive Council Veterans Organizations

Term Expires July 10, 2023

Rick Yates - Chairman

Frankfort, KY 40601
Certified Public Accountants

Term Expires July 10, 2021

Brian Christopher Dunham

Edgewood, KY 41017
Catholic Organizations

Term Expires July 10, 2020

Father James Sichko

Richmond, KY 40475
Catholic Organizations

Term Expires July 10, 2024

Robert Newman

Owensboro, KY 42303
Volunteer Firefighters

Term Expires July 10, 2023

Kaven Rumble

Louisville, KY 40245
Kentucky Charitable Gaming Association

Term Expires July 10, 2022

Richard Bottoms – Vice Chairman

Harrodsburg, KY 40330
Commonwealth Attorney Association

Term Expires July 10, 2023

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 \$324-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.

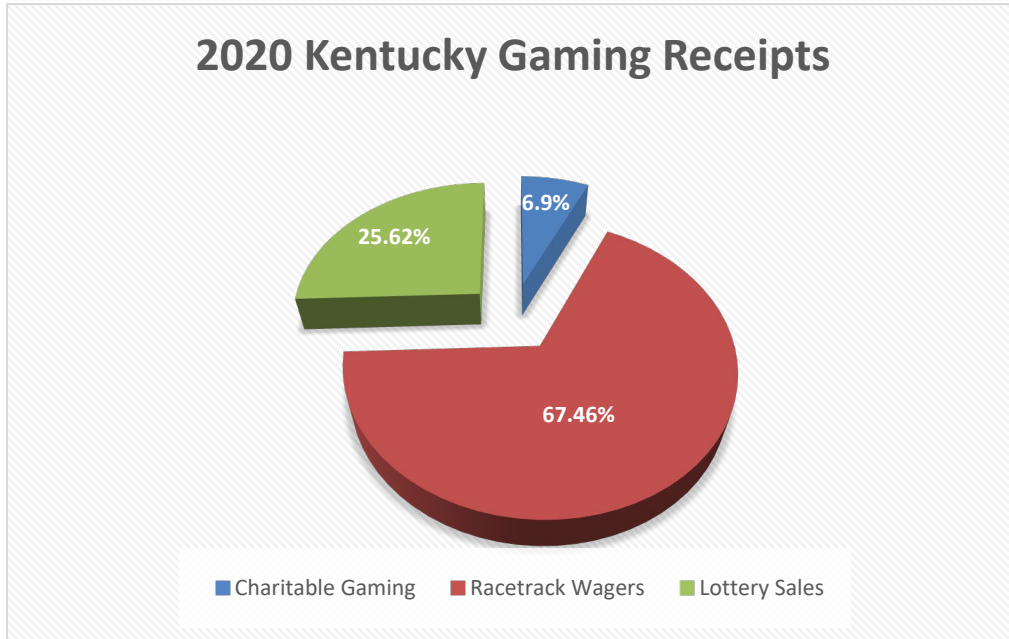
Annual Budget Appropriations

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 506 Kentucky-licensed charitable gaming organizations. An additional 881 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
2016	\$5,464,300	32	.00962
2017	\$6,714,300	32	.00957
2018	\$8,367,300	30	.00957
2019	\$9,095,587	28	.00771
2020	\$3,795,200	32	.00771

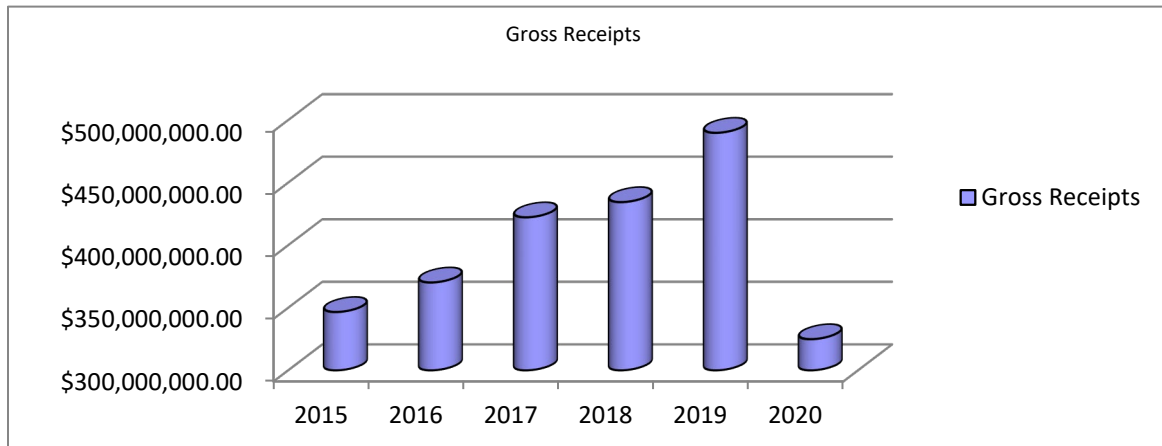
Gross Receipts

Of the three types of legalized gaming in Kentucky, charitable gaming received over \$324 million in gross receipts during 2020, which constitutes approximately 6.9 percent of the dollars wagered. Kentucky Horse Racing had the largest amount of gaming revenue, capturing over \$3.1 billion (67.46 percent) in gross receipts, while the Kentucky Lottery had receipts of over \$1.2 billion (25.62 percent).



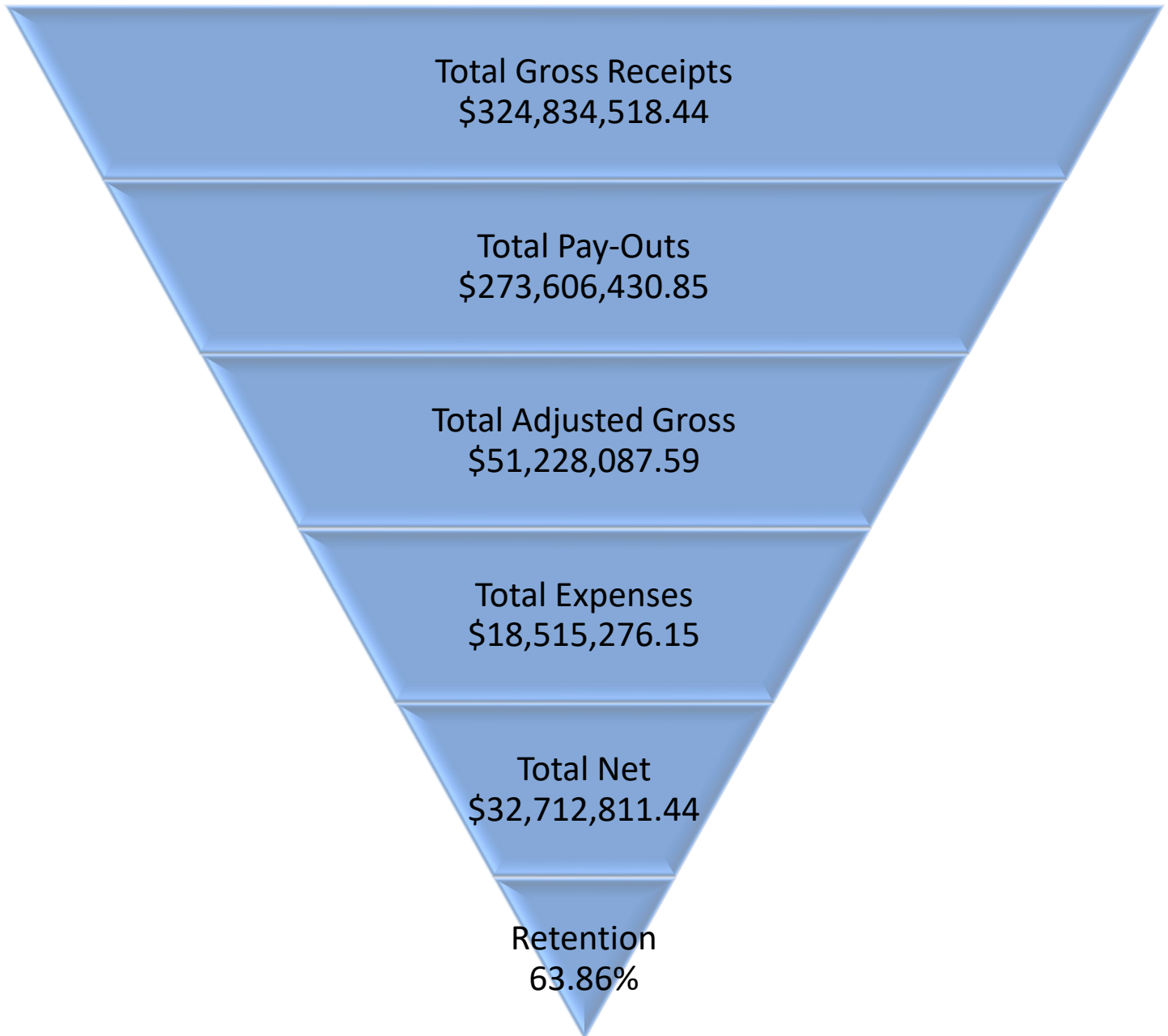
*Data from the Kentucky Horse Racing Commission and the Kentucky Lottery Corporation are based on the 2020 fiscal year, and the Department of Charitable Gaming's gross receipts are based on the 2020 calendar year.

- The gross receipts of a charitable gaming organization are defined as the monies received before payouts or expenses are deducted. In 2020, the gross receipts for Kentucky's charitable gaming organizations totaled **\$324,834,518.44**
- 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 2020.



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 1,387 licensed charitable gaming organizations in 2020.

In 2020, the Department of Charitable Gaming issued 1,510 licenses. A total of 1,387 licenses were granted to charitable gaming organizations, including 506 non-exempt licenses and 881 exempt licenses.

License Types	Number of Licenses
Organizations	506
Manufacturers	18
Distributors	17
Facilities	27
Exempt	881
CFE *	53
SLCFE **	8

*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.
- Three audits were assigned during 2020. All of these audits are still ongoing in 2021.

In addition to the training, reporting and auditing activities; some members of the audit branch staff have worked on and assisted with multiple criminal investigations. One of these investigations has resulted in criminal charges being placed against two individuals.

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.

In 2020, the Enforcement Division added a much needed Investigator Manager to assist the three Investigators and one Administrative Specialist. 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 2020, DCG received 120 complaints throughout the state, a decrease from last year, largely due to the closures stemming from the Covid-19 pandemic. The Investigative Branch was assigned 75 of the complaints received, closing 55, and opening 20 cases. The Investigative Branch also assisted the Department of Labor with complaints relating to possible violations of Governor Beshear's Executive Orders.

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 179 Notices of Proposed Administrative Actions ("NOPAA"), which was down considerably from the 283 such NOPAAs issued in 2019. Forty-six of these cases were appealed, and as of the drafting of this report, all 46 of the appealed cases have been resolved.

Of the 283 NOPAAs, 28 were issued to licensed charitable organizations for failure to meet the 40 percent retention threshold required by KRS 238.536. This figure is higher than the 2019 total of 18.

Accounting Section

In FY 2020, 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.

2020 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
Adair	154,411.50	438,078.00	408,760.75	209.00	0.00	0.00	800.00
Allen	17,589.50	78,075.00	0.00	0.00	0.00	101.00	0.00
Anderson	71,094.00	433,943.00	0.00	0.00	0.00	1,753.00	4,481.00
Barren	80,486.00	374,059.00	0.00	0.00	0.00	4,875.77	585.00
Bath	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00
Bell	967,388.00	5,376,206.00	68,173.00	34,549.50	0.00	41,888.00	0.00
Boone	172,021.70	1,126,723.50	3,066,828.90	231,519.51	0.00	96,689.00	800.00
Bourbon	0.00	1,600.00	821,928.75	4,910.00	0.00	0.00	0.00
Boyd	305,459.00	3,278,932.00	3,263,903.25	116,021.00	0.00	0.00	4,580.00
Boyle	65,621.00	475,288.00	829,980.00	468.00	0.00	16,990.00	450.00
Bracken	537.00	579.00	0.00	33,816.00	0.00	0.00	0.00
Breckinridge	42,286.00	416,534.00	536,004.75	4,760.00	0.00	13,633.00	462.00
Bullitt	481,533.00	2,650,907.00	4,716,482.15	25,595.00	488.65	41,513.00	1,495.00
Butler	0.00	2,564.00	51,644.00	0.00	0.00	0.00	0.00
Caldwell	0.00	0.00	404,975.02	18,641.00	0.00	0.00	0.00
Calloway	58,219.00	338,825.00	0.00	7,876.00	0.00	3,800.00	1,564.57
Campbell	204,661.00	965,004.00	10,797,592.25	479,256.00	1,680.00	85,287.84	0.00
Carlisle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Carroll	15,057.00	236,122.00	511,175.50	20.00	0.00	0.00	0.00
Carter	141,324.00	1,102,747.00	12,241.20	8,031.00	0.00	0.00	1,180.00
Christian	517,625.00	758,555.00	18,245,022.50	5,857,515.00	0.00	20,591.00	0.00
Clark	660,707.50	3,725,251.76	1,375,208.75	14,521.50	0.00	0.00	7,145.00
Daviess	859,287.65	2,200,092.25	14,904,844.75	644,503.67	0.00	127,016.97	340.00
Elliott	0.00	0.00	0.00	190.00	0.00	0.00	0.00
Fayette	556,065.95	2,424,060.16	1,873,503.75	636,810.07	0.00	115,759.00	0.00
Fleming	29,445.00	198,536.00	0.00	0.00	0.00	0.00	0.00
Floyd	1,342,943.00	4,548,587.88	1,301,637.75	13,317.00	0.00	0.00	2,378.00
Franklin	98,208.00	682,207.51	5,951,330.25	342,812.80	0.00	0.00	1,240.00
Graves	158,232.01	497,486.66	8,479.00	49,499.60	0.00	81,398.17	0.00
Grayson	185,044.50	707,597.00	2,000,466.75	30,270.00	0.00	0.00	155.00
Greenup	735,152.00	3,456,170.07	1,600,728.75	2,559.00	0.00	0.00	5,135.00
Hardin	1,230,361.27	6,124,590.50	260,646.50	43,555.23	80.00	13,480.00	9,063.00
Harlan	13,567.00	44,097.00	0.00	0.00	0.00	0.00	0.00
Harrison	17,726.00	172,340.00	1,129,613.25	25,799.00	0.00	0.00	110.00
Henderson	0.00	370,412.00	479,772.80	269,800.00	0.00	0.00	30.00
Henry	0.00	0.00	0.00	706.00	0.00	0.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hopkins	304,147.00	436,452.00	4,262,823.00	265,320.00	0.00	0.00	0.00
Jackson	0.00	0.00	0.00	81,385.00	0.00	0.00	0.00
Jefferson	6,349,748.35	39,066,460.80	13,614,732.86	6,618,723.81	62,041.88	737,227.08	6,366.00
Jessamine	0.00	14,640.00	145,458.00	2,579.00	0.00	0.00	0.00
Kenton	330,202.25	2,167,212.28	7,213,073.25	1,205,754.53	0.00	66,816.64	350.00
Knox	0.00	0.00	0.00	1,313.00	0.00	0.00	0.00
Larue	17,325.00	53,208.00	0.00	4,027.00	0.00	0.00	100.00
Laurel	574,616.00	3,191,178.00	402,086.50	1,691.00	0.00	0.00	407.00
Letcher	29,295.00	124,636.00	131,848.75	1,190.00	0.00	0.00	0.00
Lewis	0.00	12,904.00	0.00	0.00	0.00	0.00	0.00
Lincoln	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2020 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
Lyon	6,608.00	6,531.00	0.00	6,520.00	0.00	0.00	0.00
Madison	474,109.27	2,341,968.80	52,424.00	70,231.85	0.00	0.00	2,039.29
Marion	0.00	32,369.00	683,566.50	60,661.00	0.00	26,414.00	0.00
Marshall	0.00	3,259.00	1,612,586.00	116,594.00	0.00	0.00	0.00
Martin	44,875.00	178,215.00	0.00	0.00	0.00	0.00	0.00
Mason	284,510.00	2,395,612.00	1,975,292.25	15,200.00	0.00	81,290.00	3,158.00
Mccracken	654,480.00	3,679,372.00	1,965,216.25	0.00	0.00	42,300.00	9,441.50
Mccreary	207,717.99	897,793.00	580,471.75	467.00	0.00	0.00	0.00
Mclean	0.00	0.00	0.00	2,260.00	2,865.00	0.00	0.00
Meade	97,291.50	1,391,177.00	3,576,172.00	215,484.26	0.00	27,985.00	1,420.00
Metcalfe	337,480.00	2,309,757.00	0.00	8,754.00	0.00	0.00	4,160.00
Muhlenberg	5,169.00	146,183.00	653,831.50	1,640.00	0.00	0.00	0.00
Nelson	287,377.00	1,216,199.00	479,786.75	232,592.00	7,305.00	51,842.95	2,195.23
Oldham	0.00	0.00	0.00	85,710.98	0.00	0.00	0.00
Pendleton	92,264.00	548,980.60	72,514.70	0.00	0.00	0.00	0.00
Perry	228,710.40	1,128,292.00	0.00	1,998.00	0.00	0.00	165.00
Pike	771,961.00	3,026,568.00	0.00	27,387.00	0.00	0.00	425.00
Powell	37,178.00	224,699.00	0.00	3,686.00	0.00	0.00	375.00
Pulaski	733,907.78	2,820,401.71	14,858,525.75	234,837.00	0.00	27,547.25	13,570.19
Rowan	264,107.00	1,540,658.00	0.00	38,752.00	0.00	0.00	340.00
Scott	99,171.00	337,830.00	54,482.00	53,178.00	0.00	0.00	0.00
Shelby	0.00	59,888.00	1,792,016.75	29,486.00	0.00	0.00	0.00
Simpson	3,133,002.63	11,185,508.00	1,323,059.75	13,871.00	0.00	0.00	4,280.00
Spencer	0.00	0.00	0.00	1,055.00	0.00	0.00	0.00
Taylor	0.00	77,688.00	129,132.25	0.00	0.00	0.00	0.00
Todd	420,205.80	2,401,440.00	0.00	0.00	0.00	0.00	220.00
Trigg	11,311.00	5,846.00	0.00	1,148.00	0.00	0.00	0.00
Union	64,353.00	72,456.00	337,345.05	8,938.00	0.00	6,657.00	0.00
Warren	229,792.00	646,988.80	10,061,898.35	3,535,332.15	0.00	0.00	0.00
Washington	25,157.00	103,569.00	0.00	34,947.00	0.00	1,263.00	722.00
Webster	92,300.00	225,813.00	288,240.50	0.00	0.00	0.00	0.00
Whitley	992,933.00	4,796,291.62	920,154.25	236,560.50	0.00	0.00	850.00
Woodford	32,183.00	120,338.00	450,546.50	31,552.00	0.00	0.00	0.00

2020 Payouts						
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Adair	182,083.00	331,425.00	374,551.30	0.00	0.00	0.00
Allen	29,548.00	58,220.00	0.00	0.00	0.00	0.00
Anderson	99,722.00	329,319.00	0.00	0.00	0.00	1,225.00
Barren	99,037.00	279,131.00	0.00	0.00	0.00	750.00
Bath	0.00	0.00	0.00	11,500.00	0.00	0.00
Bell	1,497,868.00	4,105,143.00	45,105.70	15,953.80	0.00	31,944.00
Boone	180,993.86	807,223.50	2,821,983.15	81,800.87	0.00	53,515.80
Bourbon	0.00	1,050.00	753,260.66	3,210.00	0.00	0.00
Boyd	490,295.00	2,501,306.00	3,019,526.85	41,001.96	0.00	0.00
Boyle	77,959.00	347,098.00	674,781.20	0.00	0.00	10,125.59
Bracken	278.00	378.00	0.00	2,250.00	0.00	0.00
Breckinridge	46,812.00	329,997.00	492,470.10	2,800.00	0.00	10,206.00
Bullitt	594,945.00	2,007,366.00	4,371,604.95	8,472.50	0.00	21,305.00
Butler	0.00	1,685.00	48,512.90	0.00	0.00	0.00
Caldwell	0.00	0.00	298,822.97	19,504.78	0.00	0.00
Calloway	76,407.00	249,050.00	0.00	1,315.00	0.00	2,663.00
Campbell	205,009.50	723,247.70	9,931,582.35	188,149.21	685.48	30,629.50
Carlisle	0.00	0.00	0.00	0.00	0.00	0.00
Carroll	15,600.00	181,465.00	466,951.57	0.00	0.00	0.00
Carter	245,557.00	769,445.00	6,303.00	5,611.65	0.00	0.00
Christian	650,725.50	545,609.00	16,896,679.22	5,407,888.30	0.00	15,656.00
Clark	755,419.00	2,718,044.00	1,284,909.80	9,823.05	0.00	0.00
Daviess	713,290.00	1,653,424.00	13,675,192.75	158,731.32	0.00	45,589.30
Elliott	0.00	0.00	0.00	95.00	0.00	0.00
Fayette	507,720.50	1,856,864.00	1,716,259.20	135,175.40	0.00	19,477.00
Fleming	37,886.00	150,157.00	0.00	0.00	0.00	0.00
Floyd	1,675,962.00	3,454,809.00	1,202,800.20	4,568.00	0.00	0.00
Franklin	113,765.00	526,272.33	5,454,242.70	61,435.00	0.00	0.00
Graves	187,990.20	360,916.00	7,934.75	29,863.50	0.00	18,496.33
Grayson	190,119.00	547,342.00	1,819,088.10	33,681.87	0.00	0.00
Greenup	683,295.00	2,676,520.17	1,466,549.00	2,952.00	0.00	0.00
Hardin	1,402,980.99	4,647,224.00	231,961.15	10,632.82	207.00	3,600.00
Harlan	15,721.00	31,555.00	0.00	0.00	0.00	0.00
Harrison	28,204.00	128,914.00	1,043,269.45	19,565.20	0.00	0.00
Henderson	0.00	256,287.00	441,897.50	22,601.07	0.00	0.00
Henry	0.00	0.00	0.00	353.00	0.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00	0.00
Hopkins	238,961.00	325,438.00	3,959,748.10	22,631.79	0.00	0.00
Jackson	0.00	0.00	0.00	10,000.00	0.00	0.00
Jefferson	8,197,567.10	29,861,132.95	12,419,429.65	2,561,082.04	2,526.47	224,580.43
Jessamine	0.00	11,350.00	133,335.70	0.00	0.00	0.00
Kenton	364,179.00	1,637,338.58	6,589,925.95	352,245.86	0.00	13,727.12
Knox	0.00	0.00	0.00	250.00	0.00	0.00
Larue	18,886.00	37,527.00	0.00	695.00	0.00	0.00
Laurel	706,700.00	2,438,988.00	335,438.30	421.00	0.00	0.00
Letcher	43,378.00	94,108.00	123,141.65	603.00	0.00	0.00
Lewis	0.00	8,475.00	0.00	0.00	0.00	0.00
Lincoln	0.00	0.00	0.00	0.00	0.00	0.00

2020 Payouts						
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Lyon	5,347.00	4,342.00	0.00	410.00	0.00	0.00
Madison	536,487.00	1,809,807.00	45,324.85	13,299.00	0.00	0.00
Marion	0.00	24,989.00	621,433.60	25,192.98	0.00	13,134.00
Marshall	0.00	2,740.00	1,488,416.90	42,350.93	0.00	0.00
Martin	64,488.00	134,684.00	0.00	0.00	0.00	0.00
Mason	332,727.00	1,859,428.35	1,828,492.70	11,381.00	0.00	37,889.00
Mccracken	623,957.00	2,703,782.00	1,797,913.20	0.00	0.00	4,000.00
Mccreary	276,638.25	681,623.00	527,619.30	233.50	0.00	0.00
Mclean	0.00	0.00	0.00	1,000.00	0.00	0.00
Meade	128,251.00	1,108,126.00	3,324,353.80	47,545.00	0.00	18,761.00
Metcalfe	387,224.00	1,749,666.00	0.00	4,669.91	0.00	0.00
Muhlenberg	5,751.50	115,521.00	602,633.60	1,865.00	0.00	0.00
Nelson	304,281.00	911,841.00	437,697.90	76,822.40	0.00	15,413.45
Oldham	0.00	0.00	0.00	10,058.40	0.00	0.00
Pendleton	141,064.00	404,634.00	64,763.20	0.00	0.00	0.00
Perry	283,152.00	871,578.00	0.00	420.00	0.00	0.00
Pike	979,550.00	2,293,886.00	0.00	22,189.50	0.00	0.00
Powell	60,509.00	162,211.00	0.00	3,409.80	0.00	0.00
Pulaski	902,540.00	2,158,798.00	13,796,874.30	90,929.95	0.00	23,424.00
Rowan	251,733.00	1,133,989.00	0.00	27,090.00	0.00	0.00
Scott	105,863.00	254,490.00	36,441.25	20,023.30	0.00	0.00
Shelby	0.00	40,308.00	1,644,602.15	2,480.00	0.00	0.00
Simpson	3,394,298.00	8,435,183.00	1,221,562.75	4,712.03	0.00	0.00
Spencer	0.00	0.00	0.00	761.00	0.00	0.00
Taylor	0.00	61,040.00	118,078.45	0.00	0.00	0.00
Todd	504,947.00	1,845,481.00	0.00	0.00	0.00	0.00
Trigg	9,897.00	3,975.00	0.00	860.00	0.00	0.00
Union	50,086.50	51,927.00	309,460.50	2,522.50	0.00	1,000.00
Warren	282,518.00	456,474.00	9,186,831.75	817,321.66	0.00	0.00
Washington	26,819.00	79,557.00	0.00	11,050.00	0.00	805.00
Webster	79,734.00	171,324.00	245,475.00	0.00	0.00	0.00
Whitley	1,218,898.00	3,682,714.26	776,863.25	247312.55	0.00	0.00
Woodford	38,857.00	90,446.00	406,902.22	17,430.70	0.00	0.00

Top Expenses for 2020					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Adair	40,813.25	14,400.00	3,880.00	6,610.00	19.41
Allen	5,150.54	0.00	0.00	0.00	0.00
Anderson	21,579.08	8,400.00	0.00	0.00	0.00
Barren	14,428.99	10,000.00	2,000.00	600.00	0.00
Bath	0.00	0.00	0.00	0.00	0.00
Bell	371,160.44	96,500.00	15,340.00	0.00	3,525.00
Boone	174,616.47	17,930.00	1,200.00	200.00	7,650.00
Bourbon	33,957.81	0.00	0.00	0.00	0.00
Boyd	248,748.16	0.00	0.00	17,225.60	7,215.00
Boyle	61,767.48	18,580.74	1,680.00	0.00	0.00
Bracken	0.00	0.00	0.00	0.00	0.00
Breckinridge	71,058.60	0.00	1,500.00	0.00	0.00
Bullitt	294,709.83	61,200.00	8,200.00	7,750.00	1,950.00
Butler	1,254.50	0.00	0.00	0.00	0.00
Caldwell	29,033.58	0.00	0.00	0.00	0.00
Calloway	11,867.08	0.00	0.00	0.00	0.00
Campbell	415,492.15	0.00	700.00	0.00	3,775.00
Carlisle	0.00	0.00	0.00	0.00	0.00
Carroll	26,223.40	0.00	0.00	0.00	0.00
Carter	64,526.75	0.00	9,650.00	5,300.00	0.00
Christian	632,979.06	63,600.00	11,960.00	27,875.00	1,264.13
Clark	226,116.13	204,950.00	0.00	4,785.00	11,359.00
Daviess	730,088.32	92,643.75	678.69	12,484.15	875.00
Elliott	0.00	0.00	0.00	0.00	0.00
Fayette	263,531.73	145,850.00	0.00	20,410.00	250.00
Fleming	13,061.39	2,750.00	0.00	550.00	0.00
Floyd	312,934.54	127,550.00	300.00	0.00	0.00
Franklin	257,214.21	0.00	0.00	0.00	7,578.50
Graves	22,294.77	0.00	0.00	0.00	6,600.00
Grayson	136,378.05	0.00	4,575.00	0.00	6,675.00
Greenup	300,349.35	67,000.00	9,900.00	0.00	7,500.00
Hardin	405,950.49	138,613.36	28,138.88	225.00	3,483.15
Harlan	3,408.55	3,000.00	0.00	0.00	0.00
Harrison	63,072.41	0.00	0.00	0.00	0.00
Henderson	35,041.56	0.00	0.00	0.00	1,625.00
Henry	0.00	0.00	0.00	0.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00
Hopkins	176,594.50	0.00	810.25	0.00	1,150.00
Jackson	0.00	0.00	0.00	0.00	0.00
Jefferson	2,489,509.71	1,381,660.99	6,735.90	153,281.23	11,849.05

Top Expenses for 2020					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Jessamine	6,514.85	0.00	0.00	0.00	0.00
Kenton	399,777.61	0.00	3,285.00	2,500.94	4,575.00
Knox	0.00	0.00	0.00	0.00	0.00
Larue	2,895.13	2,950.00	0.00	0.00	0.00
Laurel	269,437.50	22,400.00	0.00	0.00	1,700.00
Letcher	8,594.41	0.00	0.00	0.00	0.00
Lewis	1,741.58	0.00	0.00	0.00	0.00
Lincoln	1,900.00	0.00	0.00	0.00	410.00
Lyon	775.08	0.00	0.00	0.00	0.00
Madison	110,769.26	86,250.00	6,300.00	0.00	5,025.00
Marion	22,109.78	0.00	0.00	0.00	40.00
Marshall	51,359.83	0.00	150.00	0.00	800.00
Martin	8,976.08	0.00	0.00	0.00	0.00
Mason	168,381.94	0.00	0.00	0.00	1,820.00
Mccracken	225,784.88	109,705.00	0.00	6,132.50	1,600.00
Mccreary	72,522.57	32,400.00	0.00	0.00	0.00
Mclean	0.00	0.00	0.00	0.00	0.00
Meade	186,134.37	4,200.00	4,382.46	0.00	550.00
Metcalfe	86,636.33	39,000.00	9,360.00	3,372.73	2,636.74
Muhlenberg	24,913.44	0.00	0.00	0.00	250.00
Nelson	131,260.40	39,250.00	0.00	0.00	0.00
Oldham	0.00	0.00	0.00	0.00	0.00
Pendleton	37,719.15	13,200.00	0.00	0.00	0.00
Perry	58,288.73	17,700.00	0.00	3,025.00	0.00
Pike	192,143.50	124,975.00	0.00	0.00	8,295.00
Powell	12,920.31	0.00	0.00	0.00	0.00
Pulaski	614,586.75	194,876.00	23,000.00	0.00	0.00
Rowan	125,239.34	63,618.84	7,065.00	0.00	500.00
Scott	34,956.50	12,093.10	0.00	0.00	0.00
Shelby	72,458.12	0.00	0.00	0.00	90.00
Simpson	883,400.49	375,175.20	5,001.60	1,000.00	16,270.60
Spencer	0.00	0.00	0.00	0.00	0.00
Taylor	7,914.38	0.00	0.00	0.00	1,415.00
Todd	121,201.39	60,750.00	27,680.00	13,950.00	5,850.00
Trigg	505.46	0.00	0.00	0.00	0.00
Union	20,082.25	8,000.00	0.00	0.00	0.00
Warren	384,722.10	0.00	11,400.00	0.00	0.00
Washington	5,824.70	0.00	0.00	0.00	0.00
Webster	31,902.89	0.00	0.00	0.00	0.00
Whitley	454,399.63	97,787.68	13,990.00	700.00	0.00
Woodford	28,203.81	0.00	0.00	0.00	1,070.00