

2021 Annual Report

January 1, 2021 – December 31, 2021



Kentucky Department of Charitable Gaming

Advisory Commission Members 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

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 \$581-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.

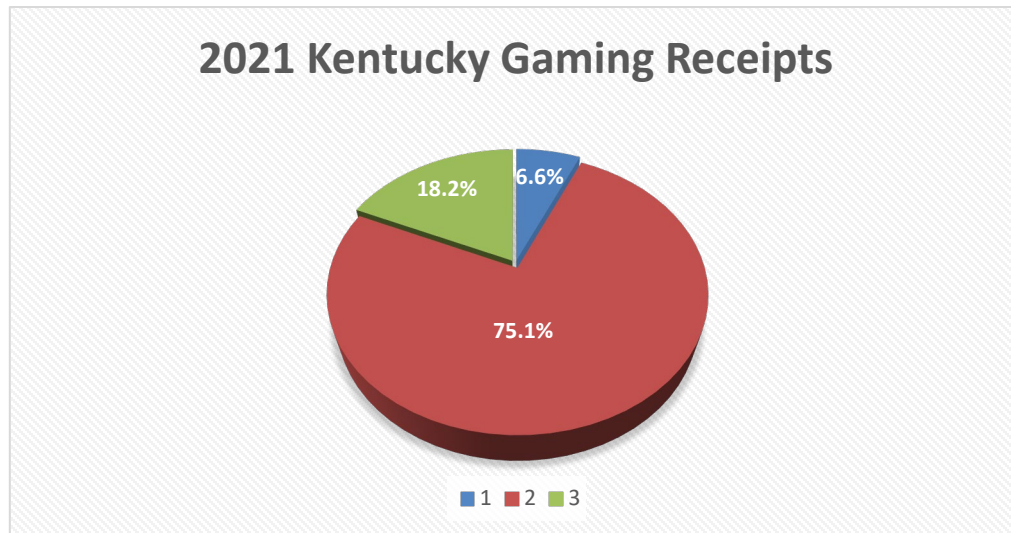
Annual Budget Appropriations

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 451 Kentucky-licensed charitable gaming organizations. An additional 779 organizations conduct charitable gaming and are exempt from licensure 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
2017	\$6,714,300	32	.00957
2018	\$8,367,300	30	.00957
2019	\$9,095,587	28	.00771
2020	\$3,795,200	32	.00771
2021	\$3,804,100	29	.00628

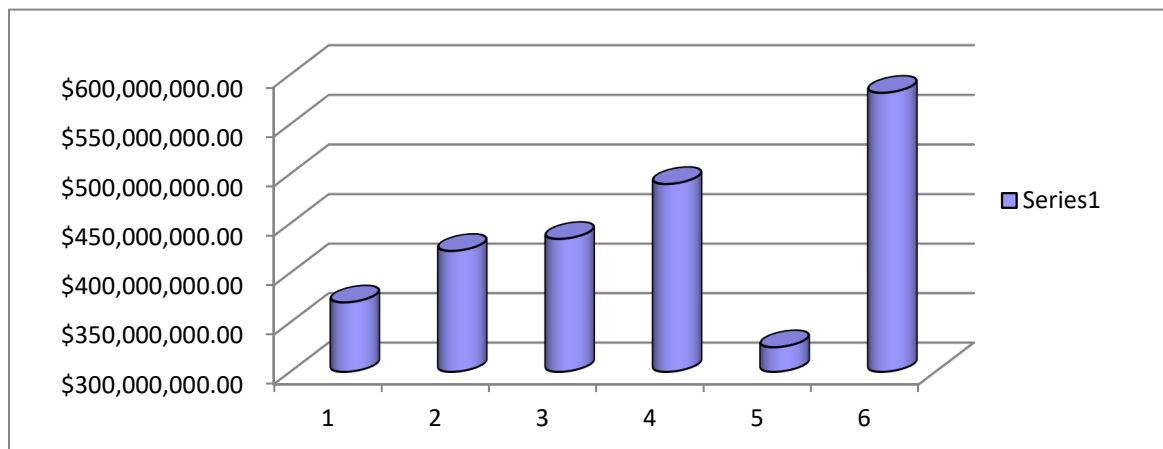
Gross Receipts

Of the three types of legalized gaming in Kentucky, charitable gaming received over \$581 million in gross receipts during 2021, which constitutes approximately 6.6 percent of the dollars wagered. Kentucky Horse Racing had the largest amount of gaming revenue, capturing over \$6.5 billion (75.1 percent) in gross receipts, while the Kentucky Lottery had receipts of over \$1.5 billion (18.2 percent).



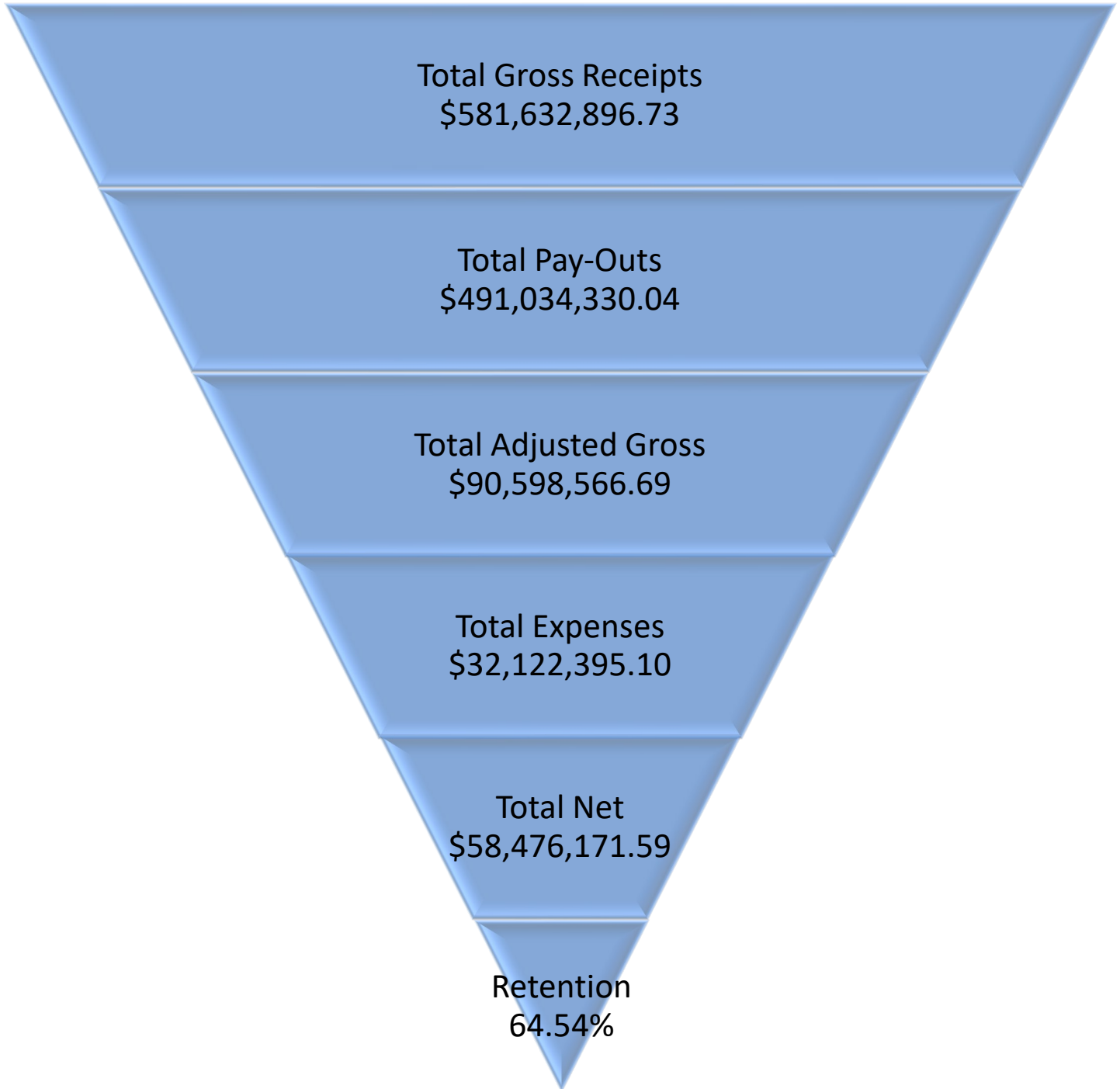
*Data from the Kentucky Horse Racing Commission and the Kentucky Lottery Corporation are based on the 2021 fiscal year, and the Department of Charitable Gaming's gross receipts are based on the 2020 calendar year.

- The gross receipts of a charitable gaming organization are defined as the monies received before payouts or expenses are deducted. In 2021, the gross receipts for Kentucky's charitable gaming organizations totaled **\$581,632,896.73**
- The following chart represents the gross receipts comparison over the previous 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 63.89 percent in 2021.



Types of Licensees

KRS 238.505 (3) defines “charitable organization” as a nonprofit entity organized for charitable, religious, educational, literary, civic, fraternal, or patriotic purposes. The licensed charitable gaming organizations in the Commonwealth of Kentucky include, but are not limited to, churches, schools, school bands, athletic programs, sports programs, veterans’ groups, fraternal order of police departments, fire and rescue departments, animal welfare organizations, organizations that promote art and dance, museums, organizations for the disabled and organizations for women and children. In addition to licensing charitable organizations, the department also licenses the manufacturers of gaming supplies, the distributors of gaming supplies and charitable gaming facilities.

In order to qualify for a charitable gaming license, an organization must have an IRS 501(c)(3), (4), (8), (10), or (19) tax exempt status, be covered under a group ruling issued by the Internal Revenue Service or be organized within the Commonwealth of Kentucky as a common school, as an institution of higher education, or as a state college or university. Below are the number of licenses issued for each type of licensee in 2021:

Licensee	# of licenses issued
Organizations	451
Manufacturers	18
Distributors	11
Facilities	23

Special Event licenses issued to licensed charitable organizations:

CFE *	81
SLCFE **	19

*Charity Fundraising Event

**Special Limited Charity Fundraising Event

A qualifying charitable organization with gross receipts that do not exceed a total of twenty-five thousand dollars (\$25,000) per year shall be exempt from some licensure requirements but must comply with all provisions relating to the conduct of charitable gaming. (KRS 238.535 (1)(2)) In 2021, the Department of Charitable Gaming had 779 exempt organizations that conducted charitable gaming in this manner.

Audit Branch

The Audit Branch of the Kentucky Department of Charitable Gaming is located within the department's 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. Even though the classroom training has been curtailed due to Covid-19, the audit branch has assisted in a Zoom training with two organizations and audit branch personnel currently offer training by answering questions via phone and email on a continuing basis.
- **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. Organization's reporting questions are received and answered by both phone and email on a continuing basis.
- **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. One of these audits is still ongoing in 2021.
- **Investigations:** The audit branch assists with investigations as needed on an ongoing basis. Currently, the audit branch is assisting with two investigations. One has been ongoing since 2020 and the second has started in 2021.
- **Notices of Violations (NOVs):** The Audit Branch has been involved with the preparation and submission of multiple NOVs during 2021.
- **Renewal/Settlement agreements:** During 2021, the Audit Branch has been involved with four different Renewal/Settlement agreements. One has been completed by the organization. One organization failed to meet the requirements of the agreement and is not currently licensed. Two agreements are ongoing.

In addition to the training, reporting and auditing activities, some members of the Audit Branch staff have assisted investigators with multiple criminal investigations. One of these investigations has resulted in criminal charges being filed against two individuals.

Investigative Branch

The Investigative Branch of the department 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 2021, the Enforcement Division added a much-needed investigator in Western Kentucky to assist the other three investigators conduct investigations throughout the state. These 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, the Licensing and Compliance Branches, as well as local, state, and federal law enforcement agencies, joint task forces, and prosecutors in order to enhance the investigation of criminal charitable gaming cases.

In 2021, DCG received 216 complaints throughout the state, an increase from last year, even though we were still dealing with the COVID-19 pandemic. The Investigative Branch was assigned 115 of the complaints received, closing 59, and opening 56 cases. The Investigative Branch also assisted with the tornado relief efforts in Western Kentucky and assisted the Department of Labor with 20 complaints relating to possible violations of Governor Beshear's Executive Orders concerning the pandemic.

Legal Division

The Charitable Gaming Legal Division continued to promote efficiency in the processing and handling of administrative actions and appeals. The Legal Division issued a total of 226 Notices of Proposed Administrative Actions ("NOPAA"), which sought penalties ranging from administrative warnings to suspensions of charitable gaming licenses. This represented an increase from the 179 such NOPAAs issued in 2020. Sixty-one of these cases were appealed, and all 61 of the appealed cases have been resolved.

In response to the COVID-19 pandemic, the General Assembly passed 2021 House Bill 226, which exempted all licensed charitable organizations from the statutory requirement to ensure that their net receipts constituted at least 40% of their adjusted gross receipts in the calendar year 2020. Thus, the Department did not initiate any administrative actions against organizations who failed to meet the 40% retention threshold.

Accounting Section

In FY 2021, 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.

2021 Gross Receipts							
County	Bingo	Pulltab	Electronic Pulltab	Raffle	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
	Gross	Gross	Gross	Gross			
Adair	345,018.80	986,293.00	1,160,309.25	3,615.00	-	-	1,825.00
Allen	50,518.00	286,720.00	-	-	-	1,184.00	-
Anderson	184,002.24	1,532,462.00	-	298,004.00	-	-	464.00
Barren	292,639.00	1,971,687.00	-	28,790.00	-	14,698.95	2,058.00
Bath	-	3,804.00	6,123.00	30,000.00	-	-	105.00
Bell	2,150,815.00	13,322,876.00	251,255.00	83,390.00	-	44,880.00	-
Boone	406,306.00	2,955,256.00	6,725,445.05	275,107.57	-	215,831.45	-
Bourbon	-	11,022.00	1,231,091.00	-	-	-	-
Boyd	440,747.00	5,779,527.75	6,819,641.00	115,206.00	-	-	3,552.00
Boyle	127,991.00	885,467.00	1,428,864.50	27,614.00	-	-	-
Bracken	-	1,989.00	-	31,795.09	-	-	-
Breckinridge	117,745.00	1,097,089.00	776,536.50	-	-	24,414.00	1,455.00
Bullitt	398,236.00	1,528,746.00	6,688,013.55	196,565.50	474.97	38,476.00	2,670.00
Butler	-	15,292.00	380,796.75	-	-	-	-
Caldwell	-	-	661,877.50	9,328.00	-	-	405.00
Calloway	147,953.58	745,856.00	92,278.00	42,078.00	-	2,270.00	1,208.20
Campbell	312,988.30	1,899,320.25	18,627,820.25	809,162.90	10,487.00	252,694.02	-
Carlisle	-	-	-	10,550.00	-	-	-
Carroll	-	395,774.00	1,501,659.50	982.00	-	-	-
Carter	308,482.00	2,518,982.25	31,362.00	17,294.00	-	-	1,710.00
Christian	840,125.50	1,481,065.00	20,010,598.30	9,323.00	-	-	-
Clark	1,197,754.35	6,874,703.36	2,958,320.75	30,802.50	-	-	5,229.00
Clinton	-	-	-	34,900.00	-	-	-
Daviess	1,344,177.15	3,600,733.00	29,875,906.50	868,100.42	12,937.20	60,739.00	460.00
Elliott	-	-	-	200.00	-	-	-
Estill	-	18,400.00	133,691.50	-	-	-	-
Fayette	660,537.10	3,162,376.25	4,616,647.75	969,395.30	-	355,000.73	-
Fleming	52,465.00	506,609.00	-	29,524.07	-	-	-
Floyd	2,674,991.00	8,181,175.30	4,442,258.75	12,229.00	-	-	8,087.00
Franklin	78,104.00	776,157.00	9,543,857.50	520,761.99	-	40,100.00	-
Grant	-	-	-	-	-	5,943.56	-
Graves	113,547.00	375,678.01	50,074.45	80,866.05	-	170,755.17	-
Grayson	336,067.00	1,429,926.50	2,679,812.00	28,831.00	-	19,708.20	150.00
Greenup	1,054,176.00	5,754,868.50	3,968,584.75	16,662.00	-	-	5,661.00
Hardin	1,898,807.00	10,393,478.75	451,978.25	512,927.74	-	32,556.00	8,476.00
Harrison	-	180,928.00	887,535.00	12,311.00	-	-	-
Henderson	-	612,738.75	713,635.40	221,681.00	-	-	-
Henry	-	-	-	4,558.00	-	-	-
Hickman	-	-	-	-	-	4,552.00	-
Hopkins	654,785.00	1,330,520.00	8,159,484.50	936,237.50	-	66,917.00	-
Jackson	-	-	-	165,075.00	-	-	-
Jefferson	10,040,527.16	70,151,086.78	28,809,037.46	7,865,532.36	56,923.56	1,655,873.92	19,205.65
Jessamine	-	32,576.00	350,043.50	15,576.00	-	-	-
Kenton	681,660.95	5,442,263.47	14,143,133.00	757,153.20	-	837,072.49	235.00
Knox	-	-	-	2,579.00	-	11,840.00	-
Larue	46,770.00	183,014.00	-	22,662.00	-	-	-
Laurel	737,419.00	4,543,977.00	745,291.51	10,530.00	-	-	3,230.00
Letcher	139,597.00	482,662.00	275,586.00	724.00	-	1,820.00	400.00
Lewis	-	288.00	-	-	-	-	-
Lincoln	117,302.00	572,123.00	-	4,310.00	-	-	-

2021 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
Madison	735,086.11	4,298,861.49	59,446.25	120,024.75	-	50,478.00	3,155.00
Marion	-	11,238.00	1,037,824.75	85,535.00	-	129,466.05	-
Marshall	-	-	2,002,389.75	180,300.00	-	-	-
Martin	-	-	-	-	-	-	-
Mason	439,949.00	4,304,292.50	3,501,871.75	17,622.00	-	62,543.25	2,070.00
Mccracken	1,079,013.00	6,649,646.25	3,744,291.75	32,223.00	-	91,383.00	5,766.50
Mccreary	298,000.10	1,399,072.50	1,837,440.25	1,271.00	-	-	1,650.00
Mclean	-	-	-	-	-	-	-
Meade	142,392.00	2,163,901.50	5,237,853.00	35,277.00	401.00	294,837.50	704.00
Metcalfe	744,882.00	6,537,927.00	-	23,920.00	-	-	6,930.00
Muhlenberg	46,106.00	528,169.00	2,730,711.00	21,684.00	-	-	-
Nelson	632,493.00	2,965,642.00	1,924,073.50	485,575.00	38,370.00	156,732.25	4,062.77
Oldham	-	-	-	138,869.00	-	86,261.64	-
Pendleton	131,934.00	846,543.85	46,085.50	-	-	-	-
Perry	272,201.57	1,607,045.00	-	16,600.00	-	-	-
Pike	1,450,700.00	5,524,602.00	-	75,132.00	-	-	801.00
Powell	64,449.00	374,475.00	-	7,621.00	-	-	1,405.00
Pulaski	1,865,707.46	7,036,727.16	26,022,312.26	284,843.00	-	64,323.25	15,763.32
Rowan	362,042.00	2,428,127.00	-	40,651.00	-	-	40.00
Scott	10,880.00	24,086.00	367,891.00	25,672.00	-	45,570.00	-
Shelby	-	140,470.00	2,334,312.75	43,625.00	-	742.00	-
Simpson	5,031,469.99	19,126,526.80	5,374,350.45	137,159.45	-	-	10,765.21
Taylor	-	173,766.00	302,605.25	-	-	-	-
Todd	562,690.00	4,030,832.00	-	-	-	-	-
Trigg	27,526.00	21,659.00	-	3,376.00	-	-	-
Union	109,892.00	209,515.00	509,106.30	20,558.00	-	35,390.65	-
Warren	355,125.00	1,028,332.75	23,087,071.53	4,956,206.50	-	4,595.00	-
Washington	36,715.00	191,692.00	-	67,320.15	-	-	125.00
Webster	38,223.00	126,844.00	139,107.75	947.00	-	-	-
Whitley	2,035,441.00	10,562,624.15	2,486,753.00	179,115.75	-	-	2,380.00
Woodford	8,854.00	92,956.00	1,289,755.75	65,110.94	-	-	-

2021 Payouts						
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Adair	438,284.00	753,808.00	1,067,005.05	1,861.38	0.00	0.00
Allen	77,550.00	215,561.00	0.00	0.00	0.00	0.00
Anderson	262,810.00	1,149,052.00	0.00	208,349.95	0.00	0.00
Barren	391,647.00	1,472,014.00	0.00	0.00	0.00	350.00
Bath	0.00	2,970.00	6,048.85	11,500.00	0.00	0.00
Bell	3,193,171.00	10,112,311.40	135,132.80	65,700.76	0.00	34,043.00
Boone	434,090.79	2,213,212.00	6,168,375.25	70,273.84	0.00	49,531.50
Bourbon	0.00	8,091.00	1,132,992.05	0.00	0.00	0.00
Boyd	773,870.00	4,325,682.00	6,283,599.25	42,129.51	0.00	0.00
Boyle	148,820.00	642,676.00	1,308,470.95	545.00	0.00	0.00
Bracken	0.00	1,389.00	0.00	4,250.00	0.00	0.00
Breckinridge	155,339.00	848,573.00	714,937.05	0.00	0.00	7,500.00
Bullitt	496,859.00	1,179,362.00	6,209,006.95	66,097.50	0.00	16,510.00
Butler	0.00	12,315.00	347,212.15	0.00	0.00	0.00
Caldwell	0.00	0.00	514,143.25	3,818.51	0.00	0.00
Calloway	163,076.00	536,264.00	79,354.85	13,459.39	0.00	2,270.00
Campbell	324,543.50	1,430,510.00	17,161,232.10	292,063.86	2,839.36	78,006.27
Carlisle	0.00	0.00	0.00	3,000.00	0.00	0.00
Carroll	0.00	313,839.00	1,375,273.90	0.00	0.00	0.00
Carter	486,920.00	1,886,604.36	21,826.00	10,157.50	0.00	0.00
Christian	932,757.50	1,072,172.75	18,558,293.91	1,248.50	0.00	0.00
Clark	1,232,532.00	5,025,938.21	2,739,178.75	34,888.00	0.00	0.00
Clinton	0.00	0.00	0.00	23,450.00	0.00	0.00
Daviess	983,781.10	2,679,595.00	27,421,914.10	275,456.05	0.00	15,895.69
Elliott	0.00	0.00	0.00	100.00	0.00	0.00
Estill	0.00	14,652.00	126,083.00	0.00	0.00	0.00
Fayette	695,779.00	2,410,116.50	4,214,327.80	235,490.07	0.00	40,143.28
Fleming	87,494.00	384,497.00	0.00	2,000.00	0.00	0.00
Floyd	3,225,693.00	6,225,901.55	4,115,311.55	12,515.00	0.00	0.00
Franklin	89,645.00	610,239.00	8,734,545.40	50,967.60	0.00	12,983.91
Grant	0.00	0.00	0.00	0.00	0.00	500.00
Graves	131,177.00	272,599.00	46,187.60	25,550.00	0.00	77,157.48
Grayson	374,756.00	1,085,880.00	2,444,617.05	12,413.00	0.00	13,289.00
Greenup	1,025,268.00	4,428,568.50	3,647,240.90	9,304.00	0.00	0.00
Hardin	2,088,715.00	7,988,162.00	316,884.30	65,626.43	0.00	12,841.00
Harrison	0.00	138,538.00	813,314.55	17,952.90	0.00	0.00
Henderson	0.00	464,570.00	649,032.30	111,497.07	0.00	0.00
Henry	0.00	0.00	0.00	1,334.00	0.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00	0.00
Hopkins	520,234.00	968,235.00	7,554,580.45	119,728.10	0.00	24,814.00
Jackson	0.00	0.00	0.00	23,000.00	0.00	0.00
Jefferson	13,509,816.33	53,349,713.30	27,097,387.55	2,978,828.50	4,157.61	410,009.81
Jessamine	0.00	23,898.00	325,363.20	8,824.00	0.00	0.00
Kenton	813,309.00	4,119,473.50	13,002,193.90	216,142.72	0.00	240,108.21
Knox	0.00	0.00	0.00	500.00	0.00	750.00
Larue	50,897.00	118,874.00	0.00	19,391.00	0.00	0.00
Laurel	855,000.00	3,510,568.00	629,487.25	565.00	0.00	0.00
Letcher	175,656.00	398,004.00	253,613.50	330.00	0.00	420.00
Lewis	0.00	200.00	0.00	0.00	0.00	0.00
Lincoln	170,538.00	431,476.00	0.00	3,137.00	0.00	0.00
Logan	0.00	189,807.35	476,246.30	0.00	0.00	0.00

2021 Payouts						
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Lyon	16,763.00	15,158.00	0.00	0.00	0.00	0.00
Madison	918,881.36	3,340,984.00	54,081.00	44,729.35	0.00	27,247.18
Marion	0.00	8,405.00	921,161.60	29,815.50	0.00	57,412.22
Marshall	0.00	0.00	1,846,766.60	21,497.00	0.00	0.00
Martin	0.00	0.00	0.00	0.00	0.00	0.00
Mason	521,078.00	3,259,540.00	3,247,559.70	10,522.00	0.00	19,749.00
Mccracken	921,623.00	4,943,060.90	3,408,469.65	5,111.00	0.00	18,157.00
Mccreary	437,280.22	1,045,315.70	1,685,088.25	539.00	0.00	0.00
Mclean	0.00	0.00	0.00	0.00	0.00	0.00
Meade	189,891.50	1,700,279.00	4,843,344.65	24,495.25	0.00	84,863.50
Metcalfe	853,621.00	4,984,178.00	0.00	11,478.00	0.00	0.00
Muhlenberg	49,845.00	385,727.00	2,525,595.35	9,029.00	0.00	0.00
Nelson	677,237.00	2,188,151.75	1,748,180.10	108,054.06	0.00	57,597.40
Oldham	0.00	0.00	0.00	4,829.75	0.00	22,209.14
Pendleton	238,415.00	619,181.00	43,862.10	0.00	0.00	0.00
Perry	337,016.00	1,231,385.00	0.00	0.00	0.00	0.00
Pike	1,819,597.00	4,186,233.00	0.00	63,338.00	0.00	0.00
Powell	101,311.00	260,941.00	0.00	7,212.30	0.00	0.00
Pulaski	2,323,626.32	5,342,057.50	24,095,765.50	160,266.48	0.00	56,222.65
Rowan	358,143.00	1,808,627.89	0.00	32,533.30	0.00	0.00
Scott	8,066.00	18,038.00	334,238.10	12,006.92	0.00	15,100.00
Shelby	0.00	110,634.00	2,123,321.25	11,539.00	0.00	491.00
Simpson	5,597,772.00	14,437,716.65	4,961,434.40	94,013.45	0.00	0.00
Taylor	0.00	133,909.00	280,076.65	0.00	0.00	0.00
Todd	705,165.00	3,070,667.00	0.00	0.00	0.00	0.00
Trigg	22,456.00	14,550.00	0.00	2,526.00	0.00	0.00
Union	85,959.00	151,671.00	467,955.95	11,254.00	0.00	5,992.00
Warren	403,241.00	694,229.55	21,340,013.45	1,978,123.13	0.00	2,693.50
Washington	43,892.00	143,542.00	0.00	21,000.00	0.00	0.00
Webster	30,046.00	94,203.00	120,859.60	333.00	0.00	0.00
Whitley	2,328,835.00	8,084,610.00	2,129,540.55	164,591.07	0.00	0.00
Woodford	6,200.00	69,592.00	1,186,013.85	31,962.54	0.00	0.00

Top Expenses for 2021					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Adair	60,990.51	10,800.00	5,010.00	12,405.00	0.00
Allen	16,762.47	0.00	0.00	0.00	0.00
Anderson	73,277.81	18,900.00	0.00	0.00	0.00
Barren	99,444.64	35,200.00	9,700.00	0.00	600.00
Bath	151.60	0.00	0.00	0.00	0.00
Bell	862,554.87	227,700.00	19,920.00	11,880.00	5,000.00
Boone	452,582.90	33,000.00	900.00	3,800.00	11,285.00
Bourbon	34,946.87	0.00	0.00	0.00	0.00
Boyd	539,353.99	0.00	0.00	27,047.79	7,800.00
Boyle	113,936.54	30,000.00	2,700.00	436.00	0.00
Bracken	0.00	0.00	0.00	0.00	0.00
Breckinridge	92,082.42	0.00	6,575.00	0.00	0.00
Bullitt	304,651.75	0.00	0.00	0.00	162.00
Butler	17,238.44	0.00	0.00	0.00	0.00
Caldwell	41,150.07	0.00	3,896.25	0.00	600.00
Calloway	32,257.99	0.00	0.00	0.00	0.00
Campbell	794,243.38	0.00	0.00	500.00	1,500.00
Carlisle	0.00	0.00	0.00	0.00	0.00
Carroll	78,635.83	0.00	0.00	0.00	0.00
Carter	160,543.93	44,700.00	13,345.00	9,800.00	0.00
Christian	604,203.83	71,491.00	11,400.00	23,250.00	1,640.00
Clark	528,815.62	268,400.00	0.00	7,130.00	11,642.00
Clinton	0.00	0.00	0.00	0.00	0.00
Daviess	1,350,131.65	175,412.50	1,200.00	15,679.69	1,500.54
Elliott	0.00	0.00	0.00	0.00	0.00
Estill	0.00	0.00	0.00	0.00	0.00
Fayette	440,002.29	133,450.00	0.00	28,205.00	0.00
Fleming	26,198.96	7,000.00	400.00	1,000.00	0.00
Floyd	625,337.73	215,200.00	900.00	0.00	1,730.00
Franklin	420,733.98	0.00	0.00	0.00	6,397.75
Grant	290.59	0.00	0.00	0.00	0.00
Graves	16,422.22	0.00	0.00	0.00	5,400.00
Grayson	189,896.85	0.00	7,925.00	0.00	10,100.00
Greenup	550,003.38	97,500.00	14,625.00	0.00	11,250.00
Hardin	704,358.94	237,915.00	39,628.35	0.00	4,600.00
Harrison	53,760.89	0.00	0.00	0.00	0.00
Henderson	52,387.60	0.00	0.00	140.00	2,200.00
Henry	0.00	0.00	0.00	0.00	0.00
Hickman	0.00	0.00	0.00	0.00	0.00
Hopkins	375,485.91	158.25	1,622.30	0.00	800.00
Jackson	0.00	0.00	0.00	0.00	0.00

Top Expenses for 2021					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Jefferson	4,642,599.15	2,093,108.89	13,175.00	265,210.00	16,572.02
Jessamine	13,675.42	0.00	0.00	0.00	0.00
Kenton	819,944.69	0.00	10,825.00	6,107.00	3,473.50
Knox	0.00	0.00	0.00	0.00	0.00
Larue	12,606.58	6,300.00	0.00	0.00	0.00
Laurel	411,407.27	30,000.00	0.00	0.00	2,410.00
Letcher	47,241.26	0.00	0.00	0.00	0.00
Lewis	0.00	0.00	0.00	0.00	0.00
Lincoln	27,645.86	0.00	0.00	0.00	820.00
Logan	18,909.63	0.00	0.00	0.00	0.00
Lyon	768.50	0.00	0.00	0.00	0.00
Madison	183,882.96	156,974.60	9,100.00	0.00	6,913.04
Marion	42,343.80	0.00	0.00	0.00	0.00
Marshall	55,293.28	0.00	0.00	0.00	800.00
Martin	0.00	0.00	0.00	0.00	0.00
Mason	333,518.80	0.00	0.00	0.00	2,600.00
Mccracken	408,781.12	164,050.00	0.00	12,767.50	2,300.00
Mccreary	142,169.64	60,000.00	0.00	0.00	0.00
Mclean	0.00	0.00	0.00	0.00	0.00
Meade	265,344.11	6,800.00	6,588.85	250.00	138.70
Metcalfe	306,902.68	68,000.00	20,640.00	10,754.90	2,191.91
Muhlenberg	119,279.32	9,000.00	0.00	0.00	1,200.00
Nelson	307,699.07	81,000.00	0.00	0.00	0.00
Oldham	731.40	0.00	0.00	0.00	0.00
Pendleton	51,781.57	15,600.00	0.00	0.00	0.00
Perry	79,701.02	13,000.00	0.00	2,700.00	0.00
Pike	232,759.92	194,150.00	0.00	0.00	4,055.00
Powell	32,822.18	0.00	0.00	0.00	0.00
Pulaski	1,350,987.11	365,750.00	70,860.00	2,500.00	5,323.50
Rowan	196,057.44	72,000.00	7,800.00	0.00	500.00
Scott	22,308.63	0.00	0.00	0.00	0.00
Shelby	106,318.87	0.00	0.00	0.00	0.00
Simpson	1,527,077.98	533,609.59	7,500.00	31,000.00	21,895.30
Taylor	22,133.10	0.00	0.00	0.00	1,425.00
Todd	172,329.24	56,250.00	40,327.50	23,950.00	0.00
Trigg	548.02	0.00	0.00	0.00	0.00
Union	30,456.90	8,000.00	0.00	0.00	0.00
Warren	810,595.68	0.00	13,900.00	0.00	0.00
Washington	11,400.30	0.00	0.00	0.00	0.00
Webster	16,541.07	0.00	0.00	0.00	0.00
Whitley	898,665.32	170,405.00	20,100.00	200.00	0.00
Woodford	49,501.24	0.00	0.00	0.00	5,005.00