



PUBLIC PROTECTION  
CABINET

Department of Charitable Gaming

# 2023 Annual Report

*January 1, 2023 – December 31, 2023*

## Advisory Commission Members 2023

**Secretary Ray Perry**

Public Protection Cabinet  
Member by Virtue of office

**Heather Becker, representing Attorney General Daniel Cameron**

Frankfort, KY 40601  
Member by Virtue of office

**Richard Bottoms, Chairman**

Harrodsburg, KY 40330  
Commonwealth Attorney Association  
**Term Expires July 10, 2023**

**William Redwine**

Morehead, KY 40351  
Member at Large  
**Term Expires July 10, 2026**

**Robert Daugherty**

Morgantown, KY 42261  
JECVO – Joint Executive Council Veterans Organizations  
**Term Expires July 10, 2023**

**Brandon Mayes**

Prospect, KY 40059  
Certified Public Accountants  
**Term Expires July 10, 2025**

**Father Jim Sichko**

Richmond, KY 40475  
Catholic Organizations  
**Term Expires July 10, 2024**

**Vacant**

Volunteer Firefighters

## Department Outlook

The Kentucky Department of Charitable Gaming (“DCG” or “the Department”) educates the public on the statutes and regulations that govern the charitable gaming industry and ensures the integrity and accountability of a \$532-million 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 and 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 goals.

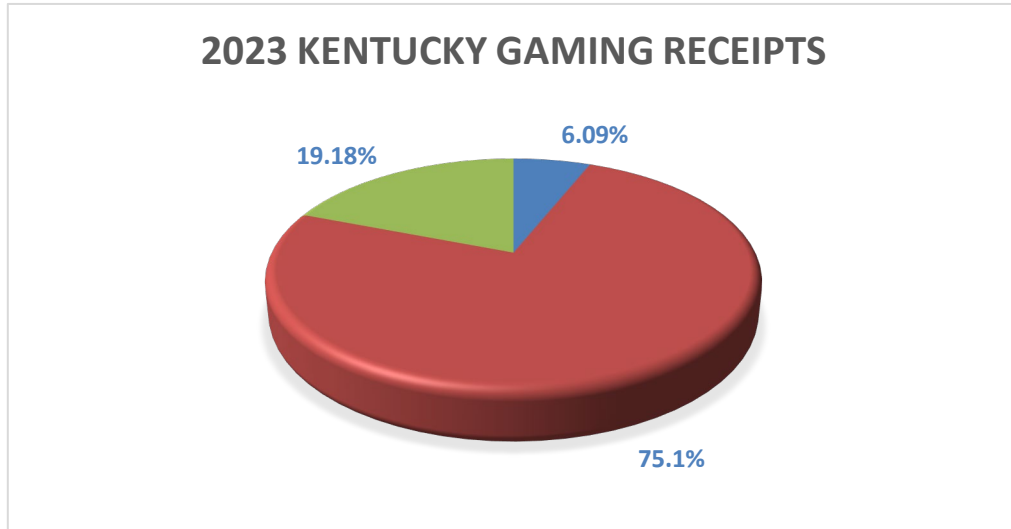
## Annual Budget Appropriations

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 is required by statute to be self-supporting through fees on gross charitable gaming receipts, which are paid by more than 523 Kentucky-licensed charitable gaming organizations. An additional 688 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
2019	\$9,095,587	28	.00771
2020	\$3,795,200	32	.00771
2021	\$3,804,100	29	.00628
2022	\$4,048,700	35	.00628
2023	\$4,206,900	39	.00575

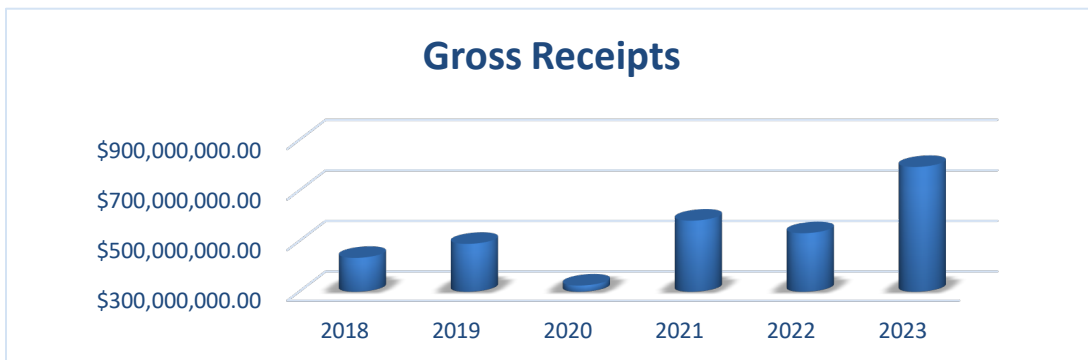
## Gross Receipts

Of the three types of legal gaming in Kentucky, charitable gaming received over \$794 million in gross receipts during 2023, which constitutes approximately 6.09 percent of the dollars wagered. Kentucky horse racing had the largest amount of gaming revenue, capturing over \$8 billion (75.1 percent) in gross receipts, while the Kentucky Lottery had receipts of over \$1.8 billion (19.18 percent).



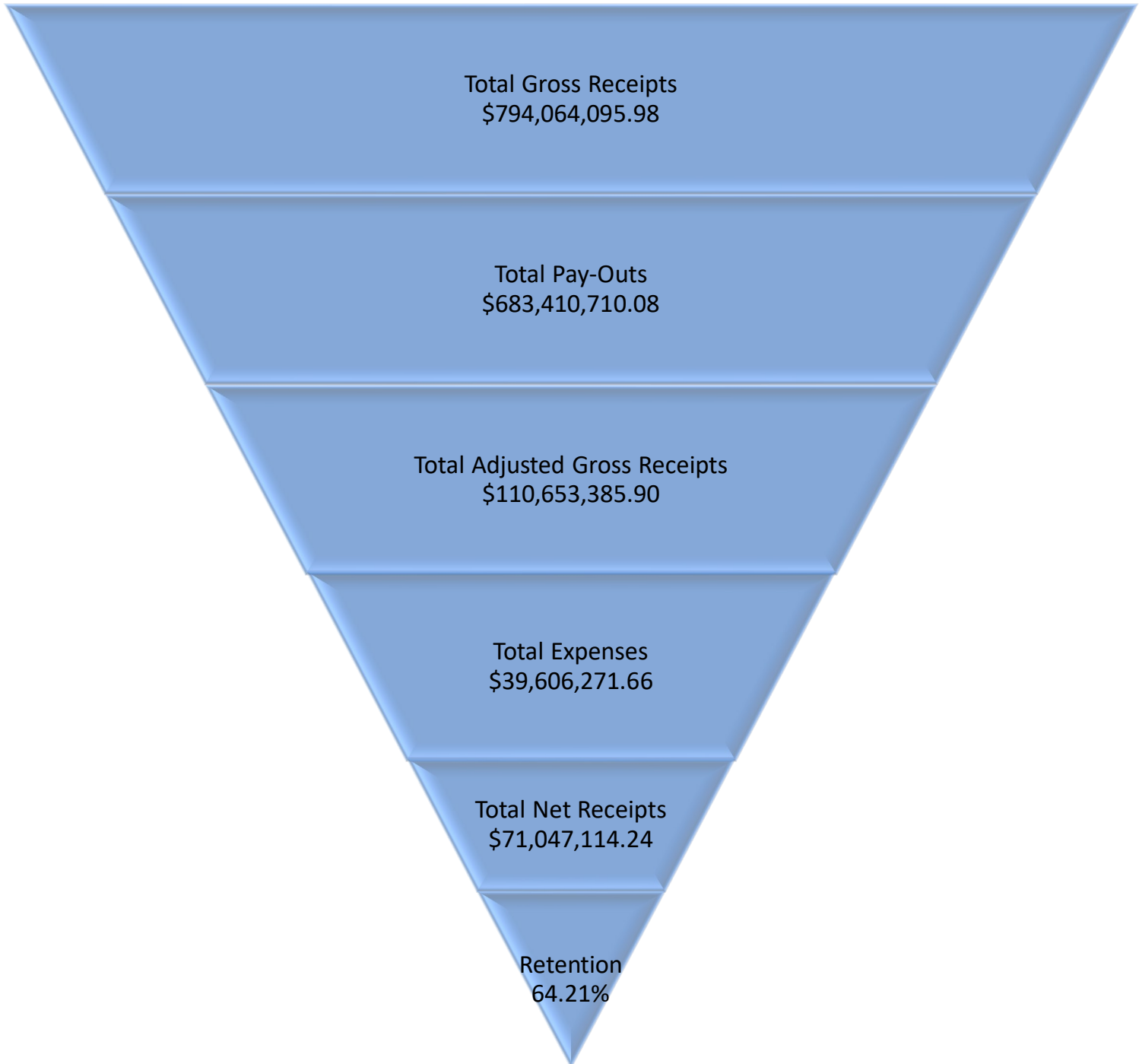
\*Data from the Kentucky Horse Racing Commission and the Kentucky Lottery Corporation are based on the 2022 fiscal year, and the Department of Charitable Gaming's gross receipts are based on the 2023 calendar year.

- The gross receipts of a charitable gaming organization are defined as the monies received before prize payouts or expenses are deducted. In 2023, the gross receipts for Kentucky's licensed charitable gaming organizations totaled **\$794,064,095.98**.
- The following chart represents the gross receipts comparison over the previous five years:



## Retention Percentage

Kentucky law requires licensed charitable organizations to retain at least 40 percent of their adjusted gross receipts derived from charitable gaming and devote these proceeds to their charitable purposes. The statewide retention percentage (money available for charitable purposes) was 64.21 percent in 2023, which equates to \$71,047,114.24 to Kentucky charities.



## 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 orders 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.

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 2023:

Licensee	Licenses Issued
Organizations	584
Manufacturers	23
Distributors	18
Facilities	61

Special Event licenses issued to licensed charitable organizations:

CFE *	132
SLCFE **	34

\*Charity Fundraising Event

\*\*Special Limited Charity Fundraising Event

A qualifying charitable organization with gross receipts from charitable gaming that do not exceed a total of \$25,000 per year shall be exempt from some licensure requirements but must comply with all provisions relating to the conduct of charitable gaming. See KRS 238.535(1) and (2). In 2023, there were 883 exempt charitable organizations that conducted charitable gaming in this manner. These organizations reported generating \$4,448,847.58 in gross receipts for 2023, which are not counted in DCG’s figures for licensed charitable organizations.

## Audit Branch

The Audit Branch of the Department is organized within the Department's Enforcement Division. The Audit Branch assists charitable gaming organizations with the accurate reporting of their charitable gaming operations and proceeds. Also, the Audit Branch conducts audits of DCG licensees working as an integral part of the investigative process.

This is accomplished by the following:

- **Training:** The Audit Branch assists charitable gaming organizations with becoming knowledgeable about the gaming regulations and statutes. During this period Audit Branch personnel have assisted with all the in-house training sessions and three off-site training sessions. The Audit Branch also has continued to offer training and assistance by phone and email.
- **Reporting:** The Audit Branch assists charities with the accurate reporting of the results of their charitable gaming operations and the remittance of the fee due based on the gross receipts generated by those operations. Organizations' reporting questions are received and answered by both phone and email on a continuing basis.
- **Audits:** Auditors examine the financial records of charities to ensure that all statutory and regulatory requirements have been met. Six audits assisting with investigations were started during 2022 with one completed in 2023 and four are still ongoing. An additional nine audits were started in 2023 with three being completed. Also, one additional audit that assisted another PPC agency was started and completed.
- **Investigations:** The audit branch assists with investigations as needed on an ongoing basis. Currently, the audit branch is assisting with six investigations of organizations that have had complaints filed against them. Five were started in 2022 with one being completed and an additional two have been started in 2023 that are ongoing.
- **Notices of Violations ("NOVs"):** The Audit Branch has been involved with the preparation and submission of multiple NOVs during 2023.
- **License Renewals and Settlement Agreements:** In 2023, the Audit Branch has examined the records of one charitable organization to assess the validity of an appeal filed on a 40% violation.

## Accounting Section

In FY 2023, 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.

## 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 2023, the Enforcement Division added a much-needed investigator in South Central Kentucky to assist the other four investigators conducting 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 in conjunction with the Department's Audit, Licensing, and Compliance Branches, as well as local, state, and federal law enforcement agencies, joint task forces, and prosecutors to enhance the investigation of criminal charitable gaming cases.

In 2023, the Department received 140 complaints from throughout the state that were assigned to the Enforcement Division or Compliance Branch. The Investigative Branch was assigned 71 of the complaints received, closing 39, referring 16 to other law enforcement agencies, 3 cases pending court proceedings, and 29 ongoing investigations. In addition, Investigators closed 25 cases from 2022, 17 cases from 2021 and 12 cases from 2020. A total of 93 cases were closed in 2023 spread out among five (5) investigators.

During 2023, the Investigation Branch assisted in one investigation that resulted in an individual being indicted on 9 felony counts. Four referral cases are pending court proceedings in state and federal court, and our assistance was requested by local law enforcement to assist with executing a search warrant related to the case referral. Several cases are pending final audits and/or are in the final stages to be presented to the grand jury.

## 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 267 Notices of Violation ("NOV"), which sought penalties ranging from administrative warnings to suspensions of charitable gaming licenses. This represented a decrease from the 347 such NOV's issued in 2022. Forty of these cases were appealed, with 39 of the appealed cases being resolved by a pre-hearing settlement. One case is set for an evidentiary hearing before the Office of Administrative Hearings.

Of the 267 NOV's, 49 were issued to licensed charitable organizations for failure to meet the 40 percent retention threshold required by KRS 238.536.



2023 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
				Gross			
Adair	\$ 375,603.98	\$ 671,240.00	\$ 1,728,588.00	\$ 8,500.00	\$ -	\$ -	\$ -
Allen	\$ 82,172.00	\$ 240,715.00	\$ 66,949.50	\$ 75,890.00	\$ -	\$ -	\$ -
Anderson	\$ 375,454.00	\$ 2,444,086.48	\$ 26,655.00	\$ 97,407.00	\$ -	\$ -	\$ 7,979.50
Barren	\$ 331,011.00	\$ 1,736,905.00	\$ -	\$ 20,948.00	\$ -	\$ 8,685.00	\$ 2,443.47
Bath	\$ -	\$ 67,858.00	\$ 977,614.25	\$ 30,381.00	\$ -	\$ -	\$ -
Bell	\$ 1,636,970.00	\$ 7,858,333.00	\$ 1,761,437.00	\$ 35,444.00	\$ -	\$ 25,083.00	\$ 310.00
Boone	\$ 621,362.00	\$ 3,931,556.11	\$ 14,329,353.35	\$ 186,342.20	\$ -	\$ 325,634.95	\$ 100.00
Bourbon	\$ -	\$ -	\$ 1,202,775.75	\$ -	\$ -	\$ -	\$ -
Boyd	\$ 486,685.00	\$ 4,125,851.00	\$ 13,491,537.00	\$ 229,028.83	\$ -	\$ 3,187.00	\$ 2,400.00
Boyle	\$ 145,616.00	\$ 696,292.00	\$ 3,993,459.50	\$ 82,978.94	\$ -	\$ 18,431.00	\$ -
Bracken	\$ 1,247.00	\$ 985.00	\$ -	\$ 347.00	\$ -	\$ 35,299.85	\$ -
Breckinridge	\$ 37,495.00	\$ 77,101.00	\$ 52,633.25	\$ 861.00	\$ -	\$ 5,938.75	\$ -
Bullitt	\$ 154,608.00	\$ 946,238.00	\$ 843,645.50	\$ 33,384.08	\$ -	\$ 35,394.63	\$ 500.00
Butler	\$ 568,540.00	\$ 2,581,864.00	\$ 5,238,462.25	\$ 163,270.25	\$ 3,850.06	\$ 105,387.91	\$ 65.00
Caldwell	\$ -	\$ 5,401.00	\$ 677,708.20	\$ 8,913.44	\$ -	\$ -	\$ 310.00
Calloway	\$ 222,655.28	\$ 831,245.00	\$ 2,963,849.00	\$ 52,891.24	\$ -	\$ 13,820.00	\$ 1,600.00
Campbell	\$ 388,757.75	\$ 1,821,174.00	\$ 24,494,833.75	\$ 629,232.80	\$ 8,744.50	\$ 501,382.21	\$ -
Carlisle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,332.25	\$ -
Carroll	\$ -	\$ 251,613.00	\$ 2,654,750.25	\$ 2,428.00	\$ -	\$ -	\$ -
Carter	\$ 393,174.00	\$ 2,741,028.25	\$ 4,384,065.50	\$ 37,401.00	\$ -	\$ -	\$ 205.00
Casey	\$ -	\$ -	\$ -	\$ 1,873.00	\$ 1,182.05	\$ 16,032.65	\$ -
Christian	\$ 579,981.00	\$ 803,595.00	\$ 26,805,230.25	\$ 103,722.00	\$ -	\$ -	\$ -
Clark	\$ 1,082,337.30	\$ 5,140,311.58	\$ 2,795,397.25	\$ 17,685.05	\$ -	\$ -	\$ 6,024.00
Clinton	\$ -	\$ -	\$ -	\$ 34,900.00	\$ -	\$ -	\$ -
Crittenden	\$ -	\$ -	\$ -	\$ 10,900.00	\$ -	\$ -	\$ -
Cumberland	\$ 1,324,027.49	\$ 3,085,594.50	\$ 64,985,087.25	\$ 652,222.47	\$ 14,685.72	\$ 191,766.90	\$ 50.00
Daviess	\$ -	\$ 14,800.00	\$ 67,366.00	\$ 9,803.00	\$ -	\$ -	\$ -
Estill	\$ 524,610.55	\$ 2,171,441.35	\$ 7,997,443.00	\$ 1,626,836.06	\$ -	\$ 468,367.01	\$ 100.00
Fayette	\$ 121,119.00	\$ 854,176.00	\$ 1,836,960.00	\$ 88,003.00	\$ -	\$ -	\$ -
Fleming	\$ 2,740,853.00	\$ 6,212,815.59	\$ 13,023,263.25	\$ 14,837.00	\$ -	\$ -	\$ 3,220.00
Floyd	\$ 178,547.00	\$ 1,095,353.00	\$ 17,250,329.00	\$ 838,202.30	\$ -	\$ 21,484.00	\$ -
Franklin	\$ 33,327.25	\$ 73,757.00	\$ 50,293.50	\$ -	\$ -	\$ -	\$ -
Grant	\$ -	\$ -	\$ -	\$ 58,000.00	\$ -	\$ 189,440.91	\$ -
Graves	\$ 292,087.00	\$ 1,156,825.00	\$ 6,315,423.25	\$ 39,332.00	\$ -	\$ 35,083.70	\$ -
Grayson	\$ 1,111,196.00	\$ 4,772,978.76	\$ 7,694,066.00	\$ 9,412.00	\$ -	\$ -	\$ 4,580.00
Greenup	\$ 1,878,968.00	\$ 8,663,008.00	\$ 3,881,146.15	\$ 1,290,514.58	\$ 2,069.60	\$ 25,646.00	\$ 9,967.00
Hardin	\$ -	\$ -	\$ 157,271.25	\$ -	\$ -	\$ -	\$ -
Harrison	\$ -	\$ 92,003.50	\$ 995,358.75	\$ 4,312.00	\$ -	\$ -	\$ -
Henderson	\$ 29,793.00	\$ 509,794.00	\$ 3,052,706.30	\$ 1,142,162.00	\$ -	\$ 57,637.20	\$ 150.00
Henry	\$ 64,134.50	\$ 234,969.00	\$ 42,633.75	\$ 1,210.00	\$ -	\$ -	\$ -
Hickman	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,947.00	\$ -
Hopkins	\$ 687,549.00	\$ 895,949.00	\$ 9,048,534.25	\$ 788,328.00	\$ 2,885.00	\$ 54,900.00	\$ -
Jefferson	\$ 10,220,751.90	\$ 55,688,321.47	\$ 109,017,212.39	\$ 10,129,552.01	\$ 192,782.23	\$ 2,989,635.35	\$ 7,621.35
Jessamine	\$ 59,108.00	\$ 176,066.25	\$ 515,242.75	\$ 16,192.00	\$ -	\$ 240.00	\$ -
Kenton	\$ 1,145,155.82	\$ 5,832,286.96	\$ 19,090,981.50	\$ 1,069,548.73	\$ -	\$ 1,063,028.65	\$ 1,975.00
Knox	\$ -	\$ -	\$ -	\$ 2,150.00	\$ -	\$ 10,300.00	\$ -
Larue	\$ 91,542.00	\$ 431,482.00	\$ -	\$ 69,324.00	\$ -	\$ 6,400.00	\$ 370.00
Laurel	\$ 787,752.00	\$ 3,604,831.00	\$ 5,413,862.00	\$ 48,952.00	\$ -	\$ -	\$ 8,946.00
Letcher	\$ 145,450.00	\$ 1,342,541.00	\$ 1,441,820.50	\$ 482.00	\$ -	\$ -	\$ -
Lewis	\$ -	\$ 27,420.00	\$ 11,195.75	\$ 1,000.00	\$ -	\$ -	\$ -

2023 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Electronic Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected
Lincoln	\$ 172,930.00	\$ 582,107.00	\$ -	\$ -	\$ -	\$ -	\$ 886.90
Logan	\$ -	\$ -	\$ 4,202,061.75	\$ -	\$ -	\$ -	\$ -
Lyon	\$ 24,315.00	\$ 20,526.00	\$ -	\$ 7,130.00	\$ -	\$ -	\$ -
Madison	\$ 901,420.83	\$ 4,191,580.42	\$ 1,287,224.23	\$ 95,297.00	\$ -	\$ -	\$ 1,050.00
Marion	\$ -	\$ 3,710.00	\$ 1,883,424.75	\$ 5,581.00	\$ -	\$ 206,773.87	\$ 10.00
Marshall	\$ -	\$ -	\$ 2,566,034.50	\$ 160,142.82	\$ -	\$ -	\$ -
Mason	\$ 336,115.00	\$ 2,970,893.87	\$ 11,571,067.10	\$ 20,122.00	\$ -	\$ 86,863.11	\$ 3,211.00
McCracken	\$ 1,024,161.00	\$ 4,930,013.00	\$ 8,004,669.75	\$ 29,300.00	\$ -	\$ 121,571.00	\$ -
McCreary	\$ 205,650.00	\$ 916,027.00	\$ 729,030.50	\$ -	\$ -	\$ -	\$ 875.00
McLean	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meade	\$ 201,777.00	\$ 3,177,957.34	\$ 6,095,191.50	\$ 59,658.25	\$ -	\$ 152,782.67	\$ 4,825.00
Metcalfe	\$ 843,788.00	\$ 6,075,693.00	\$ -	\$ 18,532.00	\$ -	\$ -	\$ 7,745.00
Montgomery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Muhlenberg	\$ 74,421.00	\$ 352,971.00	\$ 7,079,736.75	\$ 8,689.00	\$ -	\$ -	\$ -
Nelson	\$ 851,309.00	\$ 3,087,118.00	\$ 6,624,167.00	\$ 473,271.31	\$ -	\$ 374,013.34	\$ 4,136.20
Oldham	\$ -	\$ -	\$ -	\$ 65,081.17	\$ -	\$ 88,787.76	\$ -
Pendleton	\$ 112,773.00	\$ 423,654.00	\$ 42,875.75	\$ -	\$ -	\$ -	\$ -
Perry	\$ 432,910.48	\$ 1,875,074.00	\$ 553,396.50	\$ 3,590.00	\$ -	\$ -	\$ -
Pike	\$ 1,608,196.00	\$ 5,180,048.49	\$ 2,573,258.26	\$ 65,356.00	\$ -	\$ -	\$ 1,800.00
Powell	\$ 112,182.50	\$ 466,518.00	\$ 1,229,224.75	\$ 56,186.00	\$ -	\$ -	\$ -
Pulaski	\$ 1,913,496.86	\$ 4,767,378.24	\$ 36,451,393.47	\$ 193,318.00	\$ -	\$ 32,542.00	\$ 10,760.00
Rowan	\$ 407,951.02	\$ 2,022,610.61	\$ 306,859.25	\$ 34,777.00	\$ -	\$ 5,368.00	\$ -
Scott	\$ 22,325.00	\$ 40,656.00	\$ 616,331.00	\$ 116,761.98	\$ -	\$ 29,941.00	\$ 112.00
Shelby	\$ -	\$ 166,365.00	\$ 4,166,279.00	\$ 45,435.00	\$ -	\$ 11,971.50	\$ -
Simpson	\$ 5,343,089.89	\$ 16,253,453.55	\$ 5,067,234.15	\$ 59,224.62	\$ -	\$ -	\$ 13,086.85
Taylor	\$ -	\$ 171,372.00	\$ 348,074.75	\$ -	\$ -	\$ -	\$ -
Todd	\$ 814,777.50	\$ 5,415,655.00	\$ -	\$ -	\$ -	\$ -	\$ -
Trigg	\$ 55,926.00	\$ 29,909.00	\$ -	\$ 10,372.00	\$ -	\$ -	\$ -
Union	\$ 135,921.00	\$ 203,791.00	\$ 1,287,538.95	\$ 16,750.00	\$ -	\$ 39,837.05	\$ -
Warren	\$ 364,566.00	\$ 713,265.00	\$ 11,762,986.75	\$ 5,348,316.23	\$ -	\$ -	\$ -
Washington	\$ 116,754.00	\$ 560,620.00	\$ -	\$ 39,380.60	\$ -	\$ 33,465.70	\$ 1,048.00
Webster	\$ 116,607.00	\$ 179,516.00	\$ 1,731,842.99	\$ 7,325.00	\$ -	\$ 50,599.00	\$ -
Whitley	\$ 2,231,037.09	\$ 6,896,276.81	\$ 6,359,861.00	\$ 129,806.00	\$ -	\$ 17,362.00	\$ 4,590.00
Woodford	\$ 16,326.00	\$ 32,046.00	\$ 3,577,915.50	\$ 65,777.00	\$ -	\$ 44,578.05	\$ -

2023 Payouts						
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Adair	\$ 444,828.00	\$ 496,137.00	\$ 1,575,384.30	\$ 5,000.00	\$ -	\$ -
Allen	\$ 100,390.00	\$ 174,001.00	\$ 62,945.20	\$ -	\$ -	\$ -
Anderson	\$ 484,800.00	\$ 1,828,776.48	\$ 23,678.05	\$ 60,927.30	\$ -	\$ -
Barren	\$ 448,204.00	\$ 1,264,880.00	\$ -	\$ 3,533.82	\$ -	\$ 850.00
Bath	\$ -	\$ 53,290.00	\$ 893,029.05	\$ 11,525.00	\$ -	\$ -
Bell	\$ 2,107,934.00	\$ 5,876,079.00	\$ 1,619,591.30	\$ 10,119.42	\$ -	\$ 18,572.00
Boone	\$ 660,466.02	\$ 2,917,268.00	\$ 13,186,214.65	\$ 51,456.79	\$ -	\$ 102,061.49
Bourbon	\$ -	\$ -	\$ 1,105,951.60	\$ -	\$ -	\$ -
Boyd	\$ 757,688.00	\$ 3,077,857.47	\$ 12,448,355.55	\$ 110,182.94	\$ -	\$ 1,329.99
Boyle	\$ 170,163.00	\$ 484,964.00	\$ 3,702,142.75	\$ 12,596.80	\$ -	\$ 5,505.67
Bracken	\$ 573.00	\$ 232.00	\$ -	\$ 173.00	\$ -	\$ 8,837.25
Breathitt	\$ 31,160.00	\$ 55,879.00	\$ 47,337.60	\$ 176.00	\$ -	\$ 4,418.80
Breckinridge	\$ 207,139.00	\$ 706,520.00	\$ 767,670.90	\$ 10,000.00	\$ -	\$ 13,170.00
Bullitt	\$ 652,787.00	\$ 1,930,681.00	\$ 4,826,152.60	\$ 53,816.25	\$ -	\$ 52,886.00
Caldwell	\$ -	\$ 3,438.00	\$ 517,457.80	\$ 11,163.38	\$ -	\$ -
Calloway	\$ 253,189.00	\$ 597,512.00	\$ 2,714,189.30	\$ 12,323.50	\$ -	\$ 8,920.00
Campbell	\$ 397,390.00	\$ 1,344,652.00	\$ 22,573,235.85	\$ 233,385.81	\$ 1,081.81	\$ 166,898.12
Carlisle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,857.89
Carrroll	\$ -	\$ 195,898.00	\$ 2,417,604.55	\$ -	\$ -	\$ -
Carter	\$ 519,925.00	\$ 1,930,073.50	\$ 4,040,665.70	\$ 76,142.00	\$ -	\$ -
Casey	\$ -	\$ -	\$ -	\$ 936.50	\$ -	\$ 4,087.50
Christian	\$ 688,153.25	\$ 564,064.00	\$ 24,737,792.45	\$ 39,720.96	\$ -	\$ -
Clark	\$ 1,070,251.00	\$ 3,660,083.48	\$ 2,441,977.90	\$ 19,081.94	\$ -	\$ -
Clinton	\$ -	\$ -	\$ -	\$ 23,400.00	\$ -	\$ -
Cumberland	\$ -	\$ -	\$ -	\$ 3,826.11	\$ -	\$ -
Daviess	\$ 987,801.00	\$ 2,281,245.99	\$ 60,071,127.75	\$ 232,675.34	\$ -	\$ 52,605.00
Estill	\$ -	\$ 11,446.00	\$ 60,578.60	\$ 1,330.00	\$ -	\$ -
Fayette	\$ 454,614.00	\$ 1,623,322.97	\$ 7,423,871.45	\$ 428,633.66	\$ -	\$ 175,804.54
Fleming	\$ 172,228.00	\$ 631,616.00	\$ 1,688,709.30	\$ 10,360.00	\$ -	\$ -
Floyd	\$ 3,528,513.00	\$ 4,606,229.75	\$ 11,940,177.50	\$ 17,312.90	\$ -	\$ -
Franklin	\$ 211,250.00	\$ 845,690.00	\$ 15,779,711.30	\$ 27,258.70	\$ -	\$ 13,139.00
Grant	\$ 27,066.50	\$ 48,173.00	\$ 44,458.20	\$ -	\$ -	\$ -
Graves	\$ -	\$ -	\$ -	\$ 31,325.00	\$ -	\$ 74,867.75
Grayson	\$ 291,578.00	\$ 864,463.00	\$ 5,776,588.75	\$ 12,528.03	\$ -	\$ 19,827.00
Greenup	\$ 1,158,194.00	\$ 3,589,533.00	\$ 7,045,855.25	\$ 8,556.72	\$ -	\$ -
Hardin	\$ 2,116,172.00	\$ 6,434,364.00	\$ 3,567,213.70	\$ 284,505.19	\$ -	\$ 8,960.00
Harlan	\$ -	\$ -	\$ 143,596.60	\$ -	\$ -	\$ -
Harrison	\$ -	\$ 68,171.00	\$ 922,868.80	\$ 6,122.00	\$ -	\$ -
Henderson	\$ 18,520.00	\$ 404,264.00	\$ 2,725,207.90	\$ 98,676.75	\$ -	\$ 7,187.50
Henry	\$ 51,129.00	\$ 175,893.00	\$ 40,122.25	\$ -	\$ -	\$ -
Hickman	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100.25
Hopkins	\$ 495,569.00	\$ 659,513.00	\$ 8,333,653.65	\$ 55,999.05	\$ -	\$ 12,149.00
Jefferson	\$ 13,461,496.44	\$ 41,291,039.25	\$ 100,204,673.55	\$ 3,109,645.76	\$ 3,116.68	\$ 791,160.66
Jessamine	\$ 43,922.00	\$ 133,506.00	\$ 473,983.50	\$ 11,351.30	\$ -	\$ 180.00
Kenton	\$ 1,291,090.00	\$ 4,317,180.00	\$ 17,544,540.05	\$ 236,192.88	\$ -	\$ 288,993.78
Knox	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
Larue	\$ 93,911.00	\$ 307,988.00	\$ -	\$ 15,755.00	\$ -	\$ 1,500.00

2023 Payouts						
County	Bingo Payouts	Pulltab Payouts	Electronic Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Laurel	\$ 1,030,000.00	\$ 2,636,442.00	\$ 4,949,465.95	\$ 15,856.64	\$ -	\$ -
Letcher	\$ 304,976.00	\$ 1,003,877.00	\$ 1,321,712.40	\$ 195.00	\$ -	\$ -
Lewis	\$ -	\$ 20,290.00	\$ 9,827.65	\$ -	\$ -	\$ -
Lincoln	\$ 216,358.00	\$ 437,264.00	\$ -	\$ -	\$ -	\$ -
Logan	\$ -	\$ -	\$ 3,855,502.85	\$ -	\$ -	\$ -
Lyon	\$ 18,769.00	\$ 13,840.00	\$ -	\$ 550.00	\$ -	\$ -
Madison	\$ 1,022,040.00	\$ 3,143,604.00	\$ 1,156,287.89	\$ 52,512.40	\$ -	\$ -
Marion	\$ -	\$ 2,855.00	\$ 1,725,932.95	\$ 93.00	\$ -	\$ 82,225.50
Marshall	\$ -	\$ -	\$ 2,358,298.15	\$ 21,761.13	\$ -	\$ -
Mason	\$ 491,140.00	\$ 2,230,442.00	\$ 10,677,032.71	\$ 13,284.86	\$ -	\$ 34,978.00
McCracken	\$ 905,326.00	\$ 3,641,017.00	\$ 7,376,487.40	\$ 5,354.55	\$ -	\$ 22,430.00
McCreary	\$ 253,750.00	\$ 670,294.50	\$ 676,686.15	\$ -	\$ -	\$ -
McLean	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meade	\$ 257,370.50	\$ 2,496,320.00	\$ 5,633,827.80	\$ 23,284.60	\$ -	\$ 61,866.20
Metcalfe	\$ 1,012,532.00	\$ 4,487,291.00	\$ -	\$ 10,952.00	\$ -	\$ -
Montgomery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Muhlenberg	\$ 66,438.50	\$ 258,322.00	\$ 6,526,145.55	\$ 6,709.15	\$ -	\$ -
Nelson	\$ 828,918.00	\$ 2,219,609.00	\$ 6,066,632.90	\$ 113,095.95	\$ -	\$ 141,374.80
Oldham	\$ -	\$ -	\$ -	\$ 24,166.50	\$ -	\$ 39,369.50
Pendleton	\$ 138,661.00	\$ 301,450.00	\$ 37,470.10	\$ -	\$ -	\$ -
Perry	\$ 502,221.00	\$ 1,388,475.00	\$ 507,020.75	\$ 500.00	\$ -	\$ -
Pike	\$ 1,807,700.00	\$ 3,896,259.49	\$ 2,370,879.66	\$ 26,472.00	\$ -	\$ -
Powell	\$ 127,918.00	\$ 325,648.00	\$ 1,136,736.40	\$ 3,505.00	\$ -	\$ -
Pulaski	\$ 2,042,764.00	\$ 3,557,343.00	\$ 33,560,883.49	\$ 134,941.65	\$ -	\$ 27,699.95
Rowan	\$ 386,904.00	\$ 1,434,066.50	\$ 279,039.90	\$ 28,680.00	\$ -	\$ 4,036.00
Scott	\$ 15,500.00	\$ 32,125.00	\$ 567,829.45	\$ 51,661.92	\$ -	\$ 15,000.00
Shelby	\$ -	\$ 125,212.00	\$ 3,845,294.15	\$ 11,047.90	\$ -	\$ -
Simpson	\$ 6,069,219.00	\$ 11,957,657.00	\$ 4,679,892.95	\$ 6,550.00	\$ -	\$ -
Taylor	\$ -	\$ 127,886.00	\$ 320,201.70	\$ -	\$ -	\$ -
Todd	\$ 959,862.00	\$ 4,035,249.00	\$ -	\$ -	\$ -	\$ -
Trigg	\$ 47,813.00	\$ 20,456.00	\$ -	\$ 7,738.00	\$ -	\$ -
Union	\$ 101,421.50	\$ 138,746.00	\$ 1,200,587.10	\$ 10,315.50	\$ -	\$ 4,372.00
Warren	\$ 385,804.00	\$ 533,146.00	\$ 10,842,363.15	\$ 1,688,906.55	\$ -	\$ -
Washington	\$ 134,132.00	\$ 412,894.00	\$ -	\$ 12,000.00	\$ -	\$ 10,000.00
Webster	\$ 117,387.00	\$ 130,219.00	\$ 1,607,473.40	\$ 6,308.00	\$ -	\$ 44,788.00
Whitley	\$ 2,475,866.00	\$ 5,117,156.75	\$ 5,774,250.76	\$ 111,092.60	\$ -	\$ 15,082.15
Woodford	\$ 11,070.00	\$ 25,892.00	\$ 3,315,901.25	\$ 35,538.00	\$ -	\$ 20,925.00

Top Expenses for 2023						
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping	
Adair	\$ 108,737.56	\$ -	\$ -	\$ -	\$ -	\$ -
Allen	\$ 23,591.10	\$ -	\$ -	\$ -	\$ -	\$ -
Anderson	\$ 159,673.83	\$ 34,800.00	\$ -	\$ -	\$ -	\$ -
Barren	\$ 132,457.19	\$ 54,500.00	\$ 12,875.00	\$ -	\$ -	\$ -
Bath	\$ 39,060.08	\$ -	\$ -	\$ -	\$ 370.00	\$ -
Bell	\$ 754,856.73	\$ 116,983.64	\$ -	\$ 3,000.00	\$ 1,900.00	\$ -
Boone	\$ 826,822.67	\$ 50,261.00	\$ 1,050.00	\$ 11,615.59	\$ 10,625.00	\$ -
Bourbon	\$ 16,773.59	\$ -	\$ -	\$ -	\$ -	\$ -
Boyd	\$ 758,189.66	\$ -	\$ -	\$ 32,594.72	\$ 8,925.00	\$ -
Boyle	\$ 191,186.74	\$ 25,200.00	\$ 3,300.00	\$ -	\$ -	\$ -
Bracken	\$ 1,015.97	\$ -	\$ -	\$ -	\$ -	\$ -
Breckinridge	\$ 7,598.54	\$ -	\$ -	\$ -	\$ -	\$ -
Bullitt	\$ 77,459.03	\$ -	\$ 8,950.00	\$ -	\$ -	\$ -
Butler	\$ 380,617.60	\$ 71,940.00	\$ -	\$ 9,390.00	\$ -	\$ -
Caldwell	\$ 41,276.25	\$ -	\$ 4,162.50	\$ -	\$ -	\$ -
Calloway	\$ 99,059.38	\$ -	\$ -	\$ -	\$ -	\$ -
Campbell	\$ 815,193.48	\$ -	\$ -	\$ -	\$ 2,250.00	\$ -
Carlisle	\$ 640.88	\$ -	\$ -	\$ -	\$ -	\$ -
Carroll	\$ 71,717.92	\$ -	\$ -	\$ -	\$ -	\$ -
Carter	\$ 279,564.25	\$ 117,600.00	\$ 49,930.00	\$ 14,600.00	\$ 150.00	\$ -
Casey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Christian	\$ 729,406.98	\$ 123,085.00	\$ 5,820.00	\$ 22,979.36	\$ 1,700.00	\$ -
Clark	\$ 579,499.73	\$ 255,000.00	\$ -	\$ 6,110.00	\$ 11,737.00	\$ -
Clinton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crittenden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumberland	\$ 1,881,894.06	\$ 167,996.00	\$ -	\$ 20,530.00	\$ 839.18	\$ -
Daviess	\$ 4,595.66	\$ -	\$ -	\$ -	\$ -	\$ -
Estill	\$ 440,214.04	\$ 97,410.00	\$ -	\$ 15,805.00	\$ -	\$ -
Fayette	\$ 109,012.74	\$ 12,750.00	\$ -	\$ 850.00	\$ -	\$ -
Fleming	\$ 851,167.82	\$ 221,550.00	\$ -	\$ -	\$ -	\$ -
Floyd	\$ 459,454.72	\$ -	\$ -	\$ -	\$ 9,531.50	\$ -
Franklin	\$ 2,334.70	\$ -	\$ -	\$ -	\$ -	\$ -
Grant	\$ 5,787.60	\$ -	\$ -	\$ -	\$ -	\$ -
Graves	\$ 229,296.46	\$ -	\$ 7,250.00	\$ -	\$ 5,150.00	\$ -
Grayson	\$ 643,947.42	\$ 102,500.00	\$ 15,525.00	\$ -	\$ 12,325.00	\$ -
Greenup	\$ 884,543.15	\$ 228,325.00	\$ 38,290.00	\$ -	\$ 3,335.00	\$ -
Hardin	\$ 4,018.57	\$ -	\$ -	\$ -	\$ -	\$ -
Harrison	\$ 43,100.65	\$ -	\$ -	\$ -	\$ -	\$ -
Henderson	\$ 83,262.21	\$ -	\$ -	\$ 157.50	\$ 1,325.00	\$ -
Henry	\$ 33,384.40	\$ 11,525.00	\$ 880.00	\$ 300.00	\$ -	\$ -
Hickman	\$ 270.30	\$ -	\$ -	\$ -	\$ -	\$ -
Hopkins	\$ 336,620.43	\$ -	\$ 3,824.25	\$ -	\$ 800.00	\$ -

Top Expenses for 2023						
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping	
Jefferson	\$ 6,431,514.16	\$ 2,369,161.41	\$ 12,040.00	\$ 289,141.50	\$ 14,544.60	
Jessamine	\$ 31,626.72	\$ 13,500.00	\$ -	\$ 1,625.00	\$ -	
Kenton	\$ 1,016,999.37	\$ 18,000.00	\$ 14,299.00	\$ 12,427.00	\$ 1,400.00	
Knox	\$ -	\$ -	\$ -	\$ -	\$ -	
Larue	\$ 40,549.14	\$ 11,600.00	\$ -	\$ -	\$ -	
Laurel	\$ 417,605.32	\$ 30,600.00	\$ -	\$ -	\$ 2,100.00	
Letcher	\$ 130,387.82	\$ -	\$ 400.00	\$ -	\$ -	
Lewis	\$ 2,700.48	\$ -	\$ -	\$ -	\$ -	
Lincoln	\$ 57,791.81	\$ -	\$ -	\$ -	\$ 1,180.00	
Logan	\$ 98,293.93	\$ -	\$ -	\$ -	\$ -	
Lyon	\$ 2,257.27	\$ -	\$ -	\$ -	\$ -	
Madison	\$ 300,583.64	\$ 171,300.00	\$ -	\$ -	\$ 2,160.00	
Marion	\$ 27,776.39	\$ -	\$ -	\$ -	\$ -	
Marshall	\$ 93,989.74	\$ -	\$ -	\$ -	\$ 1,400.00	
Mason	\$ 473,701.66	\$ 4,000.00	\$ -	\$ -	\$ 3,300.00	
McCracken	\$ 484,252.65	\$ 187,057.00	\$ -	\$ 11,412.50	\$ 2,950.00	
McCreary	\$ 103,608.77	\$ 24,000.00	\$ -	\$ 500.00	\$ -	
McLean	\$ -	\$ -	\$ -	\$ -	\$ -	
Meade	\$ 383,362.94	\$ 8,850.00	\$ 3,680.00	\$ 570.00	\$ 1,050.69	
Metcalfe	\$ 379,995.67	\$ 102,000.00	\$ 23,280.00	\$ 14,843.04	\$ -	
Montgomery	\$ -	\$ -	\$ -	\$ -	\$ -	
Muhlenberg	\$ 198,732.76	\$ 18,000.00	\$ -	\$ -	\$ 1,200.00	
Nelson	\$ 522,663.32	\$ 97,000.00	\$ -	\$ -	\$ 1,220.00	
Oldham	\$ 425.32	\$ -	\$ -	\$ -	\$ -	
Pendleton	\$ 36,513.92	\$ 15,900.00	\$ -	\$ -	\$ -	
Perry	\$ 161,326.95	\$ 23,000.00	\$ -	\$ 2,600.00	\$ 292.13	
Pike	\$ 490,316.44	\$ 231,700.00	\$ -	\$ -	\$ 3,700.00	
Powell	\$ 81,183.98	\$ -	\$ -	\$ -	\$ -	
Pulaski	\$ 1,589,998.36	\$ 326,050.00	\$ 49,800.00	\$ 7,200.00	\$ 200.00	
Rowan	\$ 222,817.42	\$ 72,000.00	\$ 7,340.15	\$ -	\$ 2,800.00	
Scott	\$ 18,999.75	\$ -	\$ -	\$ -	\$ -	
Shelby	\$ 124,952.07	\$ -	\$ -	\$ -	\$ -	
Simpson	\$ 1,623,610.84	\$ 599,474.00	\$ 18,120.00	\$ 12,325.00	\$ 16,765.50	
Taylor	\$ 21,861.90	\$ -	\$ -	\$ -	\$ 1,400.00	
Todd	\$ 328,612.54	\$ 80,850.00	\$ 47,960.00	\$ 9,600.00	\$ -	
Trigg	\$ 2,946.69	\$ -	\$ -	\$ -	\$ -	
Union	\$ 62,037.02	\$ 18,000.00	\$ -	\$ -	\$ -	
Warren	\$ 433,722.57	\$ -	\$ 17,350.00	\$ -	\$ -	
Washington	\$ 47,747.77	\$ -	\$ -	\$ -	\$ -	
Webster	\$ 33,584.68	\$ -	\$ -	\$ -	\$ -	
Whitley	\$ 881,874.45	\$ 202,255.00	\$ 29,305.00	\$ -	\$ -	
Woodford	\$ 95,882.03	\$ -	\$ -	\$ -	\$ 5,785.00	