

2016 Annual Report

January 1, 2016 – December 31, 2016



Kentucky Department of Charitable Gaming

2016 Advisory Commission Members

Secretary David A. Dickerson

Public Protection Cabinet
Member by virtue of office

Deputy Secretary K. Gail Russell (Proxy)

Public Protection Cabinet

James K. "Kenton" Pleasants – Chairman

Lexington, KY 40502
Certified Public Accountants
Term Expires July 10, 2017

La Tasha Buckner, representing Attorney General Andrew Beshear

Frankfort, KY 40601
Member by virtue of office

Michael Hayes

Louisville, KY 40232
Member at Large
Term Expires July 10, 2018

Denzil T. Lile

Elizabethtown, KY 42701
Representing JEVCO
Term Expires July 10, 2019

Jennifer M. McKenna

Frankfort, KY 40601
Catholic Organizations
Term Expires July 10, 2016

Robert L. Clark

Louisville, KY 40208
Kentucky Charitable Gaming Association
Term Expires July 10, 2018

Lynn Pryor

Hopkinsville, KY 42240
Commonwealth Attorney Association
Term Expires July 10, 2019

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 \$370-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, efficiency, and endeavors to assist charities in maintaining compliance. The DCG staff is committed to enhancing and improving 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.

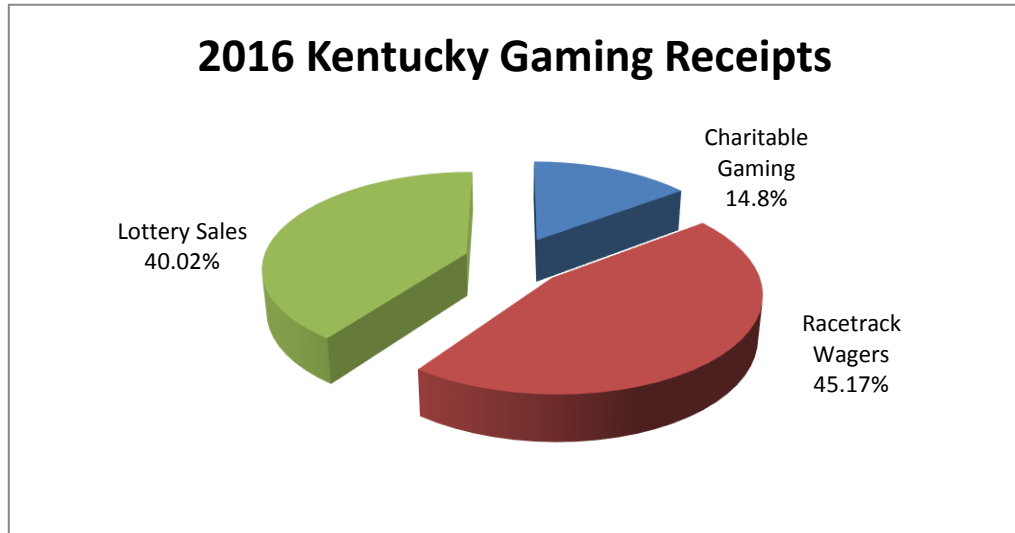
Annual Budget Appropriations

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 579 Kentucky-licensed charitable gaming organizations. An additional 818 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.

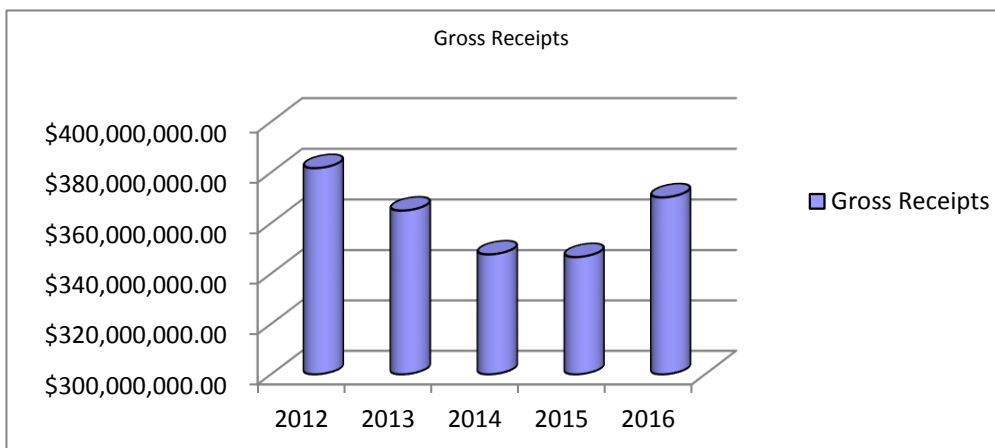
Fiscal Year (July 1 – June 30)	Budget Appropriation	No. of Staff	Fee
2012	\$3,299,500	34	.00764
2013	\$3,498,600	32	.00914
2014	\$3,818,850	34	.00914
2015	\$4,310,564	34	.00962
2016	\$5,464,300	32	.00962

Gross Receipts

Of the three types of legalized gaming in Kentucky, charitable gaming received over \$370.1 million in gross receipts during 2016, which constitutes approximately 14.8 percent of the dollars wagered. Kentucky horse racing had the largest amount of gaming revenue, capturing approximately \$1.1 billion (45.17 percent) in gross receipts, while the Kentucky Lottery had receipts of approximately \$1 billion (40.02 percent).

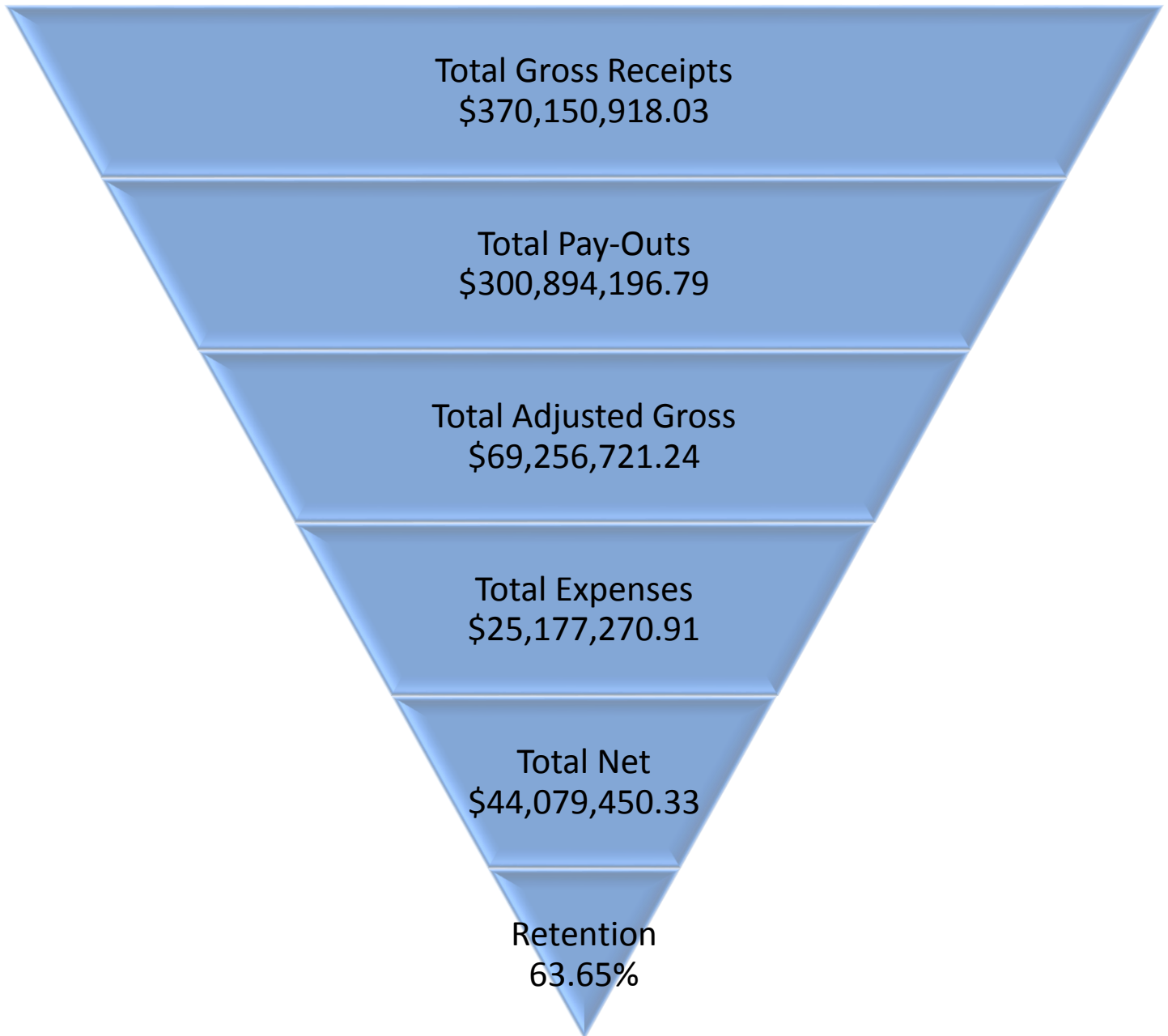


- The gross receipts of a charitable gaming organization are defined as the monies received before payouts or expenses are deducted. In 2016, the gross receipts for Kentucky’s charitable gaming organizations totaled **\$370,150,918.03**
- The following chart represents the gross receipts comparison over 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 63.65 percent in 2016.



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 1,454 licensed charitable gaming organizations in 2016.

In 2016, the Department of Charitable Gaming issued 1,820 licenses. A total of 1,454 licenses were granted to charitable gaming organizations, including 567 non-exempt licenses and 887 exempt licenses.

License Types	Number of Licenses
Organizations	567
Manufacturers	24
Distributors	24
Facilities	32
Exempt	887
CFE *	215
SLCFE **	71

*Charity Fundraising Event

**Special Limited Charity Fundraising Event

Audit Branch

The Audit Branch of the Kentucky Department of Charitable Gaming is located within the department's Enforcement Division. The Audit Branch assists charitable gaming organizations with the accurate reporting of charitable gaming operations and proceeds. The Audit Branch also works as an integral part of the investigative process and focuses on the following areas:

- Training- Adequate training ensures that gaming organizations are familiar with the state's gaming regulations and statutes.
- Reporting- The Audit Branch assists charities with accurate reporting of gaming operations and proper fee remittance based on the gross receipts generated by those operations.
- Audits- The financial records of a charity are examined during an audit to ensure that all statutory and regulatory requirements have been met.
 - Twelve audits were assigned during 2016. Of the twelve, six were completed and published and six were carried into 2017. Ten audits from 2014 and eight audits from 2013 were completed and published for a total of 24 completed audits in 2016.

In addition to training, reporting and auditing activities, Audit Branch staff also assist with 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.

In 2016, there were four 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.

Legal Branch

In 2016, the Legal Branch of the department focused on the successful introduction and implementation of electronic pulltabs in Kentucky pursuant to KRS 238.545 and 820 KAR 1:033. Electronic pulltabs became operational in the Commonwealth on March 1, 2016.

The Legal Branch also continued to promote efficiency in the processing and handling of administrative actions and appeals. A total of 385 Notices of Proposed Administrative Action were issued in 2016. All 385 notices were resolved by the close of 2016, which represents the highest rate of efficiency in the department's history.

Additionally, the Legal Branch is responsible for notification of charities, which fail to meet the 40 percent retention rate. Notifications will be sent by the end of April, 2017.

Accounting Section

In FY 2016, 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 partnership ensured that all fundraising gaming efforts were being properly used for charitable purposes.

2016 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected	Ret'd Checks
Adair	\$403,973.82	\$1,048,473.00	\$8,376.00	\$0.00	\$0.00	\$4,455.00	\$1,655.00
Anderson	\$351,816.83	\$1,946,854.50	\$0.00	\$0.00	\$12,575.00	\$10,537.00	\$10,976.00
Barren	\$0.00	\$0.00	\$26,295.25	\$0.00	\$4,850.00	\$29.00	\$49.00
Bath	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bell	\$2,978,359.50	\$13,669,203.00	\$18,447.00	\$0.00	\$35,400.00	\$4,396.00	\$10,760.00
Boone	\$951,465.85	\$5,004,039.05	\$203,533.96	\$760.00	\$427,587.93	\$1,850.00	\$2,606.00
Bourbon	\$0.00	\$106,567.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boyd	\$729,493.00	\$8,069,758.85	\$392,561.62	\$0.00	\$23,808.72	\$26,880.00	\$29,320.00
Boyle	\$244,835.50	\$1,081,036.25	\$3,228.00	\$0.00	\$107,205.79	\$2,785.00	\$2,085.00
Bracken	\$2,190.00	\$3,390.00	\$14,478.00	\$0.00	\$26,426.00	\$0.00	\$0.00
Breckinridge	\$174,462.00	\$1,054,024.25	\$4,471.00	\$0.00	\$56,393.93	\$1,395.00	\$815.00
Bullitt	\$765,077.00	\$3,496,823.83	\$232,326.00	\$8,461.75	\$53,302.76	\$2,643.00	\$2,855.00
Caldwell	\$0.00	\$132,601.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Calloway	\$126,813.00	\$485,237.00	\$14,886.00	\$0.00	\$48,340.00	\$1,815.00	\$1,390.00
Campbell	\$758,437.00	\$3,802,848.00	\$345,182.92	\$5,655.00	\$386,729.82	\$100.00	\$100.00
Carlisle	\$0.00	\$0.00	\$0.00	\$0.00	\$21,638.85	\$0.00	\$0.00
Carroll	\$63,028.00	\$440,644.90	\$5,580.00	\$0.00	\$0.00	\$0.00	\$0.00
Christian	\$1,491,690.00	\$8,795,029.12	\$74,575.00	\$0.00	\$46,260.00	\$4,446.00	\$7,089.00
Clark	\$1,259,974.15	\$6,727,909.52	\$23,694.00	\$0.00	\$0.00	\$57,717.00	\$44,256.00
Clinton	\$0.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Crittenden	\$0.00	\$1,538.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Daviess	\$2,153,265.80	\$8,193,865.10	\$669,979.79	\$15,937.38	\$405,460.49	\$2,696.00	\$3,195.00
Fayette	\$1,655,138.96	\$7,878,746.99	\$508,269.90	\$0.00	\$212,095.21	\$3,477.47	\$11,675.00
Fleming	\$124,740.00	\$906,432.00	\$3,436.00	\$0.00	\$0.00	\$5,552.50	\$6,265.00
Floyd	\$1,658,226.00	\$6,301,185.00	\$64,483.00	\$0.00	\$0.00	\$20,208.00	\$21,810.00
Franklin	\$686,093.00	\$2,122,255.26	\$243,105.06	\$0.00	\$41,301.00	\$7,254.00	\$8,472.00
Grant	\$219,702.00	\$881,811.00	\$0.00	\$0.00	\$0.00	\$2,960.00	\$2,145.00
Graves	\$477,807.93	\$1,039,629.87	\$21,755.00	\$0.00	\$129,461.03	\$0.00	\$0.00
Grayson	\$697,159.00	\$2,432,496.00	\$31,475.00	\$0.00	\$14,917.43	\$6,924.00	\$7,139.50
Green	\$24,078.00	\$85,800.00	\$0.00	\$0.00	\$0.00	\$80.00	\$80.00
Greenup	\$1,203,533.00	\$5,386,808.41	\$13,194.37	\$0.00	\$0.00	\$19,915.00	\$19,733.00
Hardin	\$2,050,125.81	\$9,356,179.00	\$58,617.00	\$0.00	\$18,095.00	\$13,632.00	\$17,708.00
Harlan	\$67,636.50	\$272,177.00	\$1,014.00	\$0.00	\$0.00	\$550.00	\$970.00
Harrison	\$124,835.00	\$770,992.00	\$0.00	\$0.00	\$0.00	\$885.00	\$1,130.00
Henderson	\$565,384.55	\$1,574,060.55	\$117,960.00	\$0.00	\$47,385.50	\$0.00	\$0.00
Henry	\$0.00	\$0.00	\$5,432.00	\$0.00	\$0.00	\$0.00	\$0.00
Hickman	\$0.00	\$0.00	\$0.00	\$0.00	\$16,111.15	\$0.00	\$0.00
Hopkins	\$691,602.00	\$1,358,698.00	\$62,592.30	\$1,409.30	\$0.00	\$0.00	\$0.00
Jefferson	\$14,941,502.37	\$73,017,958.22	\$5,319,148.67	\$134,225.37	\$3,172,034.66	\$28,153.76	\$39,244.94
Jessamine	\$0.00	\$159,753.25	\$25,039.00	\$0.00	\$500.00	\$0.00	\$0.00
Kenton	\$1,307,218.15	\$8,032,311.76	\$760,289.65	\$0.00	\$1,093,490.96	\$2,910.00	\$4,348.00
Knox	\$0.00	\$0.00	\$21,725.15	\$0.00	\$10,210.00	\$0.00	\$0.00
Laurel	\$1,377,562.50	\$6,911,009.00	\$27,690.00	\$0.00	\$0.00	\$1,299.00	\$6,442.00
Letcher	\$0.00	\$0.00	\$5,214.00	\$0.00	\$0.00	\$0.00	\$0.00
Lewis	\$0.00	\$179,057.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lincoln	\$217,400.00	\$572,636.00	\$0.00	\$0.00	\$0.00	\$1,005.00	\$1,245.00
Lyon	\$18,817.00	\$20,714.00	\$0.00	\$0.00	\$7,797.00	\$0.00	\$0.00
Madison	\$1,306,346.99	\$4,969,686.96	\$44,482.00	\$0.00	\$23,346.00	\$18,345.00	\$20,146.00
Marion	\$130,404.25	\$356,881.28	\$33,862.00	\$12,863.65	\$117,066.06	\$0.00	\$0.00
Marshall	\$0.00	\$86,433.75	\$87,963.27	\$0.00	\$0.00	\$0.00	\$0.00

2016 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected	Ret'd Checks
Martin	\$229,649.00	\$971,094.00	\$0.00	\$0.00	\$0.00	\$2,782.00	\$4,332.00
Mason	\$686,866.00	\$4,904,392.63	\$60,216.00	\$0.00	\$80,817.99	\$11,918.75	\$11,943.00
Mccracken	\$2,289,983.00	\$8,147,182.41	\$33,693.00	\$0.00	\$77,587.00	\$16,742.00	\$24,044.58
Mccreary	\$148,039.00	\$498,786.75	\$3,256.00	\$0.00	\$0.00	\$781.00	\$946.00
Meade	\$223,007.50	\$3,873,477.35	\$20,727.00	\$0.00	\$156,628.87	\$9,461.98	\$7,103.98
Metcalfe	\$1,018,657.00	\$4,825,908.00	\$1,403.00	\$0.00	\$0.00	\$11,935.00	\$18,465.00
Muhlenberg	\$66,982.00	\$550,937.00	\$6,658.00	\$0.00	\$0.00	\$0.00	\$180.00
Nelson	\$794,265.00	\$2,984,974.30	\$400,702.90	\$15,646.09	\$208,762.44	\$13,539.63	\$14,345.00
Oldham	\$0.00	\$0.00	\$28,385.00	\$0.00	\$66,312.00	\$0.00	\$0.00
Pendleton	\$116,821.00	\$397,577.00	\$0.00	\$0.00	\$0.00	\$0.00	\$526.00
Perry	\$642,689.95	\$2,541,901.00	\$32,453.00	\$0.00	\$4,000.00	\$4,585.00	\$6,735.00
Pike	\$1,260,655.00	\$5,160,248.00	\$79,406.00	\$0.00	\$0.00	\$2,435.00	\$4,674.46
Powell	\$78,579.00	\$434,986.09	\$17,219.00	\$0.00	\$0.00	\$0.00	\$0.00
Pulaski	\$1,550,919.46	\$9,969,773.37	\$198,556.93	\$0.00	\$2,645.00	\$29,034.15	\$30,332.00
Rowan	\$430,222.00	\$1,960,669.25	\$22,758.00	\$0.00	\$3,075.00	\$470.00	\$0.00
Scott	\$435,658.00	\$1,425,958.85	\$14,752.00	\$0.00	\$124.00	\$0.00	\$200.00
Shelby	\$230,180.00	\$1,412,688.75	\$29,582.00	\$0.00	\$4,618.25	\$1,980.00	\$3,416.00
Simpson	\$5,863,323.01	\$18,619,111.50	\$81,155.31	\$0.00	\$0.00	\$17,029.00	\$24,532.50
Taylor	\$0.00	\$171,484.00	\$1,367.50	\$0.00	\$0.00	\$0.00	\$0.00
Todd	\$1,117,679.05	\$6,815,577.50	\$0.00	\$0.00	\$0.00	\$2,541.00	\$7,389.00
Trigg	\$48,998.00	\$39,571.50	\$4,956.00	\$0.00	\$2,815.00	\$0.00	\$0.00
Union	\$195,471.00	\$247,600.00	\$37,351.45	\$800.90	\$16,067.42	\$282.00	\$270.00
Warren	\$500,021.00	\$1,485,382.00	\$5,357,132.88	\$0.00	\$0.00	\$0.00	\$250.00
Washington	\$139,721.00	\$385,664.00	\$41,722.00	\$0.00	\$27,463.33	\$2,867.00	\$1,780.00
Whitley	\$1,805,777.92	\$7,252,443.47	\$74,033.00	\$0.00	\$0.00	\$10,503.00	\$22,189.00
Woodford	\$182,030.00	\$756,980.70	\$56,202.40	\$0.00	\$32,665.75	\$0.00	\$0.00

2016 Payouts					
County	Bingo Payouts	Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Adair	\$477,545.01	\$792,522.00	\$519.00	\$0.00	\$0.00
Anderson	\$484,588.00	\$1,497,277.00	\$0.00	\$0.00	\$4,067.00
Barren	\$0.00	\$0.00	\$12,563.10	\$0.00	\$850.00
Bath	\$0.00	\$0.00	\$11,500.00	\$0.00	\$0.00
Bell	\$4,350,317.00	\$10,568,746.00	\$8,513.21	\$0.00	\$27,713.00
Boone	\$1,033,878.55	\$3,871,737.45	\$45,485.19	\$0.00	\$151,254.01
Bourbon	\$0.00	\$101,556.17	\$0.00	\$0.00	\$0.00
Boyd	\$1,062,785.00	\$6,287,151.61	\$175,820.21	\$0.00	\$15,792.00
Boyle	\$244,893.00	\$806,596.17	\$1,275.00	\$0.00	\$45,145.94
Bracken	\$1,263.50	\$2,322.00	\$6,852.00	\$0.00	\$9,296.00
Breckinridge	\$203,666.00	\$844,122.50	\$1,750.00	\$0.00	\$21,459.00
Bullitt	\$878,045.00	\$2,637,052.75	\$102,110.40	\$862.64	\$16,069.75
Caldwell	\$0.00	\$97,600.40	\$0.00	\$0.00	\$0.00
Calloway	\$138,087.00	\$366,232.00	\$5,078.00	\$0.00	\$24,052.19
Campbell	\$830,640.50	\$3,100,524.77	\$128,252.43	\$1,831.25	\$135,003.25
Carlisle	\$0.00	\$0.00	\$0.00	\$0.00	\$7,680.90
Carroll	\$65,844.00	\$350,455.50	\$1,345.85	\$0.00	\$0.00
Christian	\$1,449,235.25	\$7,684,015.80	\$20,570.50	\$0.00	\$24,190.00
Clark	\$1,440,899.50	\$5,032,785.10	\$12,447.70	\$0.00	\$0.00
Clinton	\$0.00	\$0.00	\$21,100.00	\$0.00	\$0.00
Crittenden	\$0.00	\$482.80	\$0.00	\$0.00	\$0.00
Daviess	\$2,045,562.99	\$6,587,441.15	\$174,036.02	\$0.00	\$92,212.37
Fayette	\$1,675,808.00	\$6,249,147.90	\$206,054.95	\$0.00	\$63,854.62
Fleming	\$166,272.00	\$685,592.00	\$4,846.00	\$0.00	\$0.00
Floyd	\$1,891,101.00	\$4,813,858.00	\$59,277.00	\$0.00	\$0.00
Franklin	\$682,062.00	\$1,752,214.60	\$41,278.62	\$0.00	\$21,860.00
Grant	\$321,060.00	\$663,496.00	\$0.00	\$0.00	\$0.00
Graves	\$531,475.38	\$765,809.34	\$6,255.00	\$0.00	\$52,733.73
Grayson	\$800,636.00	\$1,860,813.00	\$13,952.93	\$0.00	\$10,090.00
Green	\$27,608.25	\$64,523.00	\$0.00	\$0.00	\$0.00
Greenup	\$1,287,992.00	\$4,234,343.85	\$20,031.00	\$0.00	\$0.00
Hardin	\$2,446,207.27	\$7,218,234.35	\$18,604.00	\$0.00	\$11,691.00
Harlan	\$96,050.00	\$214,175.00	\$607.00	\$0.00	\$0.00
Harrison	\$171,689.00	\$593,542.50	\$0.00	\$0.00	\$0.00
Henderson	\$489,839.00	\$1,258,070.25	\$43,643.50	\$0.00	\$11,557.25
Henry	\$0.00	\$0.00	\$2,062.00	\$0.00	\$0.00
Hickman	\$0.00	\$0.00	\$0.00	\$0.00	\$5,742.14
Hopkins	\$545,983.00	\$1,034,204.54	\$13,846.50	\$0.00	\$0.00
Jefferson	\$18,197,713.97	\$56,524,926.33	\$1,557,046.75	\$6,566.86	\$1,060,991.12
Jessamine	\$0.00	\$125,161.03	\$12,207.23	\$0.00	\$330.00
Kenton	\$1,460,566.00	\$6,002,232.66	\$253,930.77	\$0.00	\$466,880.42
Knox	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00
Laurel	\$1,797,400.00	\$5,373,760.20	\$19,026.00	\$0.00	\$0.00
Letcher	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lewis	\$0.00	\$146,119.27	\$0.00	\$0.00	\$0.00
Lincoln	\$225,753.00	\$423,883.00	\$0.00	\$0.00	\$0.00
Lyon	\$15,228.00	\$13,627.00	\$757.50	\$0.00	\$4,384.50
Madison	\$1,528,307.87	\$3,866,160.87	\$21,230.50	\$0.00	\$20,925.00
Marion	\$147,978.00	\$270,041.00	\$10,957.35	\$644.00	\$33,913.30
Marshall	\$0.00	\$61,930.60	\$32,312.00	\$0.00	\$0.00

2016 Payouts					
County	Bingo Payouts	Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Martin	\$365,533.00	\$760,027.00	\$0.00	\$0.00	\$0.00
Mason	\$953,680.00	\$3,764,477.20	\$42,509.15	\$0.00	\$35,316.72
Mccracken	\$2,369,928.00	\$6,147,714.81	\$8,871.99	\$0.00	\$21,426.89
Mccreary	\$166,725.00	\$376,600.50	\$1,628.00	\$0.00	\$0.00
Meade	\$266,924.00	\$3,098,020.00	\$9,260.50	\$0.00	\$87,566.82
Metcalfe	\$1,022,865.00	\$3,656,183.63	\$741.00	\$0.00	\$0.00
Muhlenberg	\$65,838.00	\$436,422.70	\$5,238.70	\$0.00	\$0.00
Nelson	\$823,439.65	\$2,337,571.74	\$120,962.80	\$130.00	\$79,138.48
Oldham	\$0.00	\$0.00	\$19,321.56	\$0.00	\$20,020.00
Pendleton	\$151,876.00	\$292,170.00	\$0.00	\$0.00	\$0.00
Perry	\$781,671.00	\$1,957,903.00	\$9,812.46	\$0.00	\$3,000.00
Pike	\$1,541,500.00	\$3,957,700.70	\$59,433.60	\$0.00	\$0.00
Powell	\$113,477.00	\$315,499.65	\$14,919.60	\$0.00	\$0.00
Pulaski	\$1,744,874.00	\$8,183,733.86	\$72,643.65	\$0.00	\$1,656.04
Rowan	\$429,034.00	\$1,444,717.88	\$16,959.52	\$0.00	\$2,362.00
Scott	\$493,774.00	\$1,066,426.51	\$10,692.81	\$0.00	\$62.00
Shelby	\$318,245.68	\$1,164,987.90	\$10,853.00	\$0.00	\$3,105.90
Simpson	\$6,115,899.45	\$14,138,541.30	\$22,630.83	\$0.00	\$0.00
Taylor	\$0.00	\$135,030.00	\$967.75	\$0.00	\$0.00
Todd	\$1,185,000.00	\$5,267,659.00	\$0.00	\$0.00	\$0.00
Trigg	\$44,175.00	\$26,375.00	\$3,708.00	\$0.00	\$2,000.00
Union	\$160,977.00	\$183,980.80	\$13,598.90	\$0.00	\$2,859.00
Warren	\$588,961.00	\$1,115,068.00	\$2,056,899.78	\$0.00	\$0.00
Washington	\$131,781.00	\$293,990.00	\$15,859.00	\$0.00	\$5,200.00
Whitley	\$2,187,088.00	\$5,567,793.12	\$70,816.75	\$0.00	\$0.00
Woodford	\$207,968.00	\$599,270.01	\$28,996.80	\$0.00	\$17,872.75

Top Expenses for 2016					
County	Supplies- Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Adair	\$46,824.68	\$12,000.00	\$1,300.00	\$12,040.00	\$0.00
Anderson	\$83,134.19	\$32,050.00	\$75.00	\$0.00	\$0.00
Barren	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bath	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bell	\$825,047.90	\$256,550.00	\$14,690.00	\$0.00	\$5,850.00
Boone	\$276,079.80	\$45,140.00	\$12,250.00	\$6,845.00	\$1,500.00
Bourbon	\$3,733.25	\$0.00	\$0.00	\$0.00	\$0.00
Boyd	\$348,687.67	\$17,750.00	\$13,497.99	\$36,005.64	\$12,425.00
Boyle	\$88,143.91	\$21,975.00	\$3,660.00	\$0.00	\$0.00
Bracken	\$787.12	\$0.00	\$0.00	\$0.00	\$0.00
Breckinridge	\$51,221.31	\$25.00	\$7,500.00	\$0.00	\$0.00
Bullitt	\$181,552.68	\$65,212.50	\$0.00	\$7,400.00	\$1,200.00
Caldwell	\$6,735.62	\$0.00	\$0.00	\$0.00	\$30.00
Calloway	\$15,377.97	\$0.00	\$0.00	\$0.00	\$0.00
Campbell	\$185,455.77	\$0.00	\$11,250.00	\$480.00	\$1,770.00
Carlisle	\$526.08	\$0.00	\$0.00	\$0.00	\$0.00
Carroll	\$17,697.36	\$0.00	\$0.00	\$0.00	\$0.00
Christian	\$408,122.06	\$80,300.00	\$800.00	\$5,425.04	\$1,850.00
Clark	\$348,805.30	\$277,500.00	\$0.00	\$10,505.00	\$11,552.00
Clinton	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Crittenden	\$356.44	\$0.00	\$0.00	\$0.00	\$15.00
Daviess	\$482,483.00	\$231,280.00	\$0.00	\$32,525.00	\$18,050.00
Fayette	\$558,849.79	\$289,008.40	\$0.00	\$37,875.00	\$5,050.00
Fleming	\$40,819.08	\$12,750.00	\$0.00	\$2,550.00	\$0.00
Floyd	\$424,947.38	\$111,750.00	\$3,840.00	\$400.00	\$0.00
Franklin	\$98,140.74	\$0.00	\$0.00	\$0.00	\$529.63
Grant	\$28,652.15	\$30,000.00	\$0.00	\$0.00	\$0.00
Graves	\$46,724.30	\$0.00	\$0.00	\$0.00	\$9,554.00
Grayson	\$124,421.23	\$0.00	\$17,740.00	\$0.00	\$11,850.00
Green	\$3,868.74	\$0.00	\$0.00	\$0.00	\$1,000.00
Greenup	\$314,776.10	\$93,500.00	\$15,450.00	\$0.00	\$10,075.00
Hardin	\$497,899.74	\$207,945.00	\$38,280.66	\$100.00	\$7,307.69
Harlan	\$9,647.22	\$6,000.00	\$0.00	\$1,050.00	\$0.00
Harrison	\$45,348.07	\$0.00	\$0.00	\$0.00	\$0.00
Henderson	\$113,589.72	\$42,925.00	\$80.00	\$13,330.00	\$3,900.00
Henry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hickman	\$636.00	\$0.00	\$0.00	\$0.00	\$0.00
Hopkins	\$135,494.65	\$0.00	\$2,292.86	\$0.00	\$0.00
Jefferson	\$3,670,655.77	\$2,397,357.06	\$15,380.00	\$280,559.40	\$19,533.78

Top Expenses for 2016					
County	Supplies- Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Jessamine	\$10,569.73	\$0.00	\$0.00	\$0.00	\$0.00
Kenton	\$363,006.73	\$0.00	\$18,529.20	\$28,030.00	\$10,696.31
Knox	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Laurel	\$442,911.09	\$36,750.00	\$8,262.50	\$1,715.00	\$5,900.00
Letcher	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lewis	\$6,140.80	\$0.00	\$0.00	\$0.00	\$0.00
Lincoln	\$27,731.56	\$0.00	\$0.00	\$0.00	\$920.00
Lyon	\$1,096.30	\$0.00	\$0.00	\$0.00	\$0.00
Madison	\$235,804.83	\$190,300.00	\$25,600.00	\$0.00	\$10,940.00
Marion	\$18,932.14	\$3,606.61	\$0.00	\$540.00	\$0.00
Marshall	\$4,299.79	\$0.00	\$0.00	\$0.00	\$0.00
Martin	\$31,986.60	\$0.00	\$0.00	\$0.00	\$0.00
Mason	\$200,045.15	\$0.00	\$0.00	\$0.00	\$1,100.00
Mccracken	\$374,637.14	\$390,300.00	\$79.40	\$37,782.50	\$5,300.00
Mccreary	\$26,186.89	\$16,100.00	\$1,300.00	\$0.00	\$0.00
Meade	\$129,367.61	\$12,845.14	\$7,680.00	\$0.00	\$0.00
Metcalfe	\$177,781.93	\$103,000.00	\$24,255.00	\$15,239.70	\$0.00
Muhlenberg	\$25,052.87	\$16,000.00	\$1,300.00	\$0.00	\$0.00
Nelson	\$217,048.68	\$82,490.00	\$2,500.00	\$76.00	\$800.00
Oldham	\$766.40	\$0.00	\$0.00	\$0.00	\$0.00
Pendleton	\$19,082.70	\$13,200.00	\$0.00	\$0.00	\$0.00
Perry	\$122,498.83	\$56,083.50	\$0.00	\$7,175.00	\$0.00
Pike	\$315,314.53	\$217,629.00	\$0.00	\$0.00	\$4,690.00
Powell	\$25,572.88	\$0.00	\$0.00	\$0.00	\$0.00
Pulaski	\$526,422.19	\$232,848.00	\$36,900.00	\$0.00	\$1,600.00
Rowan	\$187,530.57	\$76,500.00	\$0.00	\$0.00	\$5,607.50
Scott	\$81,025.08	\$84,082.78	\$2,400.00	\$0.00	\$0.00
Shelby	\$65,136.97	\$30,166.68	\$2,131.86	\$0.00	\$850.00
Simpson	\$1,385,394.42	\$667,570.00	\$20,010.00	\$21,888.00	\$13,423.00
Taylor	\$8,861.60	\$0.00	\$0.00	\$0.00	\$1,315.00
Todd	\$249,230.19	\$102,000.00	\$60,325.00	\$18,705.00	\$4,155.00
Trigg	\$1,913.83	\$0.00	\$0.00	\$0.00	\$0.00
Union	\$21,337.33	\$13,500.00	\$0.00	\$0.00	\$0.00
Warren	\$77,729.69	\$0.00	\$16,400.00	\$0.00	\$0.00
Washington	\$21,129.69	\$0.00	\$0.00	\$0.00	\$0.00
Whitley	\$496,793.10	\$179,155.00	\$21,470.00	\$1,650.00	\$1,100.00
Woodford	\$32,392.66	\$0.00	\$0.00	\$0.00	\$3,720.00