

2017 Annual Report

January 1, 2017 – December 31, 2017



Kentucky Department of Charitable Gaming

Advisory Commission Members 2017

Secretary David A. Dickerson

Public Protection Cabinet
Member by virtue of office

Deputy Secretary K. Gail Russell, representing Secretary David A. Dickerson (Proxy)

Public Protection Cabinet

La Tasha Buckner, representing Attorney General Andrew Beshear (Proxy)

Frankfort, KY 40601
Member by virtue of office

Michael Hayes – Chairman

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

Rick Yates

Frankfort, KY 40601
Certified Public Accountants
Term Expires July 10, 2020

Denzil T. Lile

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

Brian Christopher Dunham

Edgewood, KY 41017
Catholic Organizations
Term Expires July 10, 2020

Joshua Carson

Cynthiana, KY 41031
Volunteer Firefighters
Term Expires July 10, 2019

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 \$422-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.

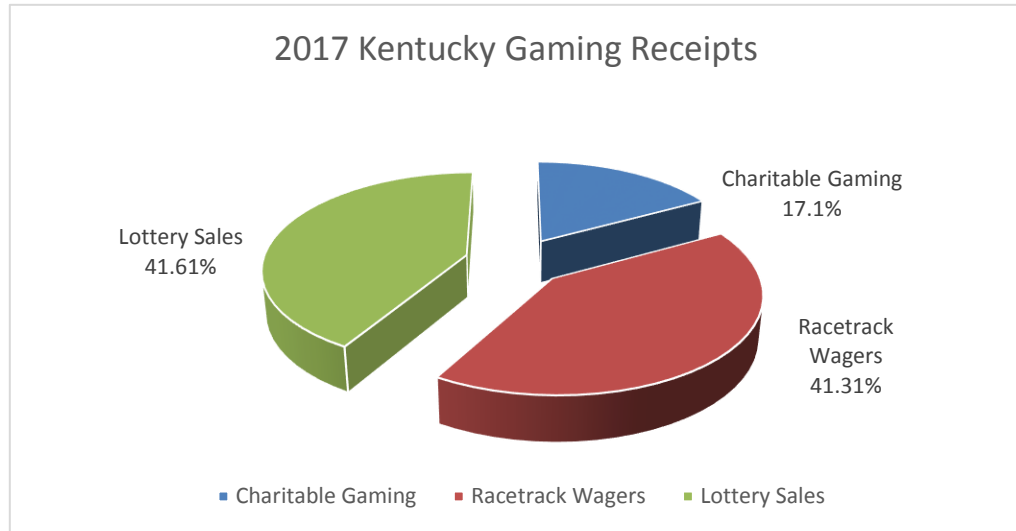
Annual Budget Appropriations

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 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.

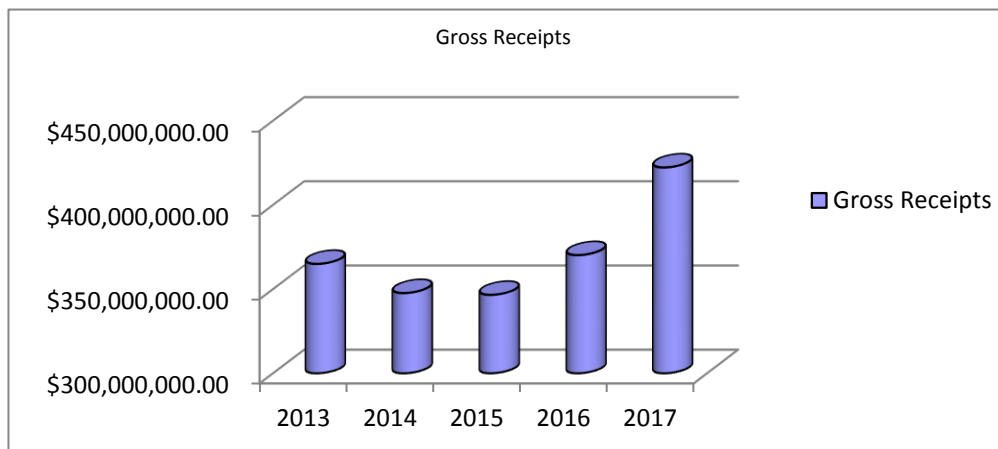
Fiscal Year (July 1 – June 30)	Budget Appropriation	No. of Staff	Fee
2013	\$3,498,600	32	.00914
2014	\$3,818,850	34	.00914
2015	\$4,310,564	34	.00962
2016	\$5,464,300	32	.00962
2017	\$6,714,300	32	.00957

Gross Receipts

Of the three types of legalized gaming in Kentucky, charitable gaming received over \$422 million in gross receipts during 2017, which constitutes approximately 17.1 percent of the dollars wagered. Kentucky horse racing had the largest amount of gaming revenue, capturing over \$1.1 billion (41.31 percent) in gross receipts, while the Kentucky Lottery had receipts of over \$1 billion (41.61 percent).

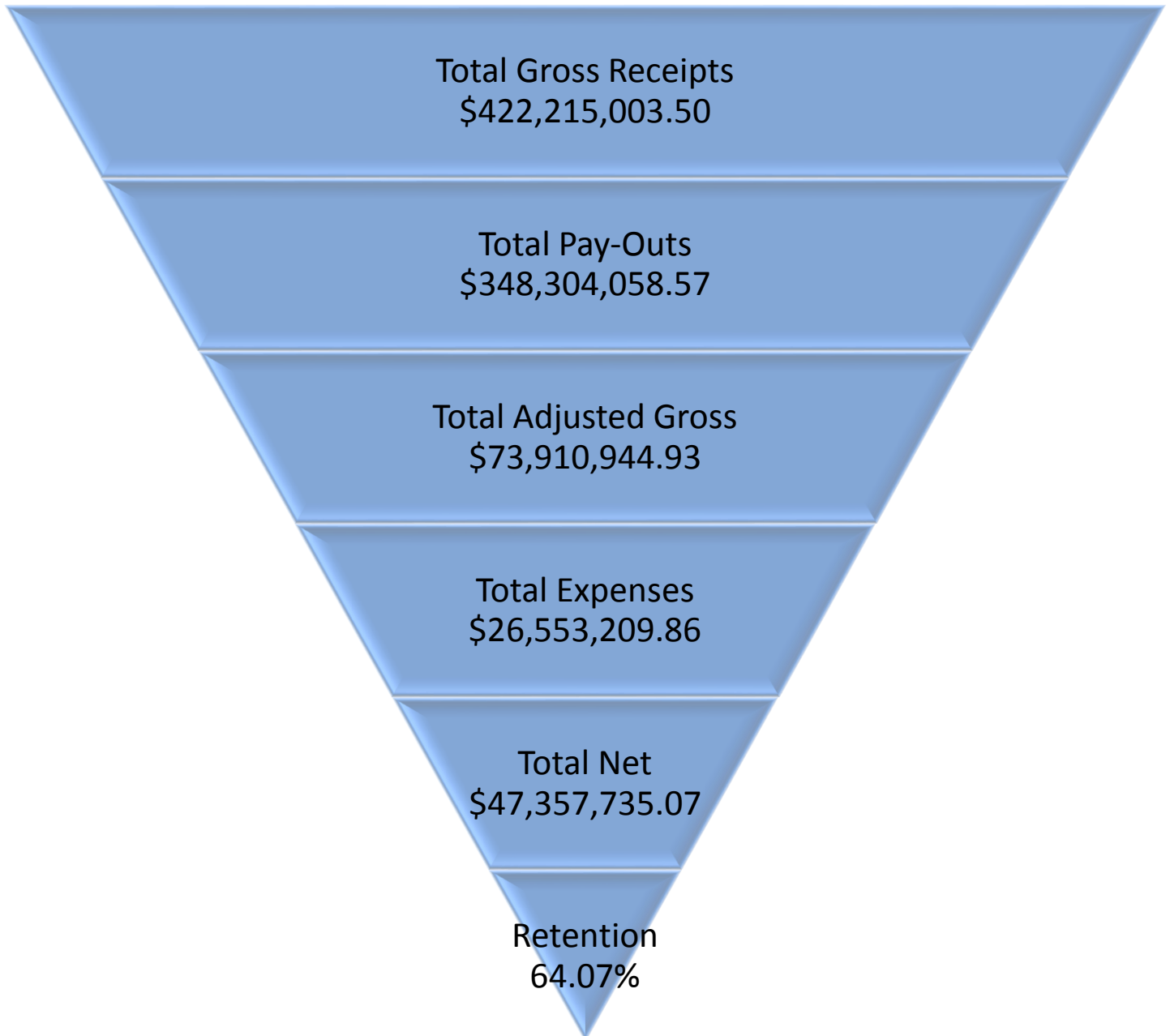


- The gross receipts of a charitable gaming organization are defined as the monies received before payouts or expenses are deducted. In 2017, the gross receipts for Kentucky's charitable gaming organizations totaled **\$422,215,003.50**
- The following chart represents the gross receipts comparison over 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 1,477 licensed charitable gaming organizations in 2017.

In 2017, the Department of Charitable Gaming issued 4,272 licenses. A total of 1,477 licenses were granted to charitable gaming organizations, including 605 non-exempt licenses and 872 exempt licenses.

License Types	Number of Licenses
Organizations	605
Manufacturers	24
Distributors	29
Facilities	32
Exempt	872
CFE *	1827
SLCFE **	883

*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.
- Eleven audits were assigned during 2017. All eleven were carried over to 2018.
- Three audits from 2015 and two audits from 2016 were completed and published for a total of five in 2016.

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.

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 2017, 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 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 is to provide for more consistent and user-friendly guidance to the department's licensees.

The Legal Division also continued to promote efficiency in the processing and handling of administrative actions and appeals. The Legal Division received 412 Notices of Violation and issued a total of 392 Notices of Proposed Administrative Action in 2017. Of these violations, the department issued 21 NOPPAs to charities for failing to meet the 40 percent retention rate. This is the lowest number of notices for 40 percent violations in over a decade. By the close of 2017, nearly all administrative cases were resolved.

Accounting Section

In FY 2017, 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.

2017 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected	Ret'd Checks
Adair	\$431,046.65	\$1,091,451.00	\$0.00	\$0.00	\$0.00	\$2,065.00	\$3,157.00
Allen	\$20,770.50	\$77,139.00	\$304.00	\$0.00	\$0.00	\$0.00	\$0.00
Anderson	\$340,041.00	\$1,886,685.00	\$741.00	\$0.00	\$12,310.00	\$12,977.00	\$11,578.00
Barren	\$0.00	\$0.00	\$49,000.15	\$0.00	\$6,525.00	\$0.00	\$0.00
Bath	\$0.00	\$0.00	\$30,664.00	\$0.00	\$0.00	\$0.00	\$0.00
Bell	\$2,194,541.00	\$11,598,045.30	\$14,886.00	\$0.00	\$23,523.00	\$2,848.00	\$9,840.00
Boone	\$883,111.00	\$5,907,673.75	\$693,815.98	\$0.00	\$528,996.86	\$2,340.00	\$1,990.00
Bourbon	\$0.00	\$661,317.75	\$0.00	\$0.00	\$1,254.00	\$0.00	\$0.00
Boyd	\$669,634.00	\$9,243,463.75	\$385,080.75	\$0.00	\$93,185.00	\$34,695.00	\$38,018.00
Boyle	\$189,754.50	\$2,153,502.00	\$2,009.00	\$0.00	\$90,538.96	\$1,332.00	\$850.00
Bracken	\$2,067.00	\$3,524.00	\$14,666.00	\$0.00	\$32,026.40	\$0.00	\$0.00
Breckinridge	\$185,534.00	\$1,402,869.75	\$4,179.00	\$0.00	\$44,002.17	\$1,040.00	\$630.00
Bullitt	\$891,221.50	\$6,335,872.17	\$186,343.10	\$4,219.20	\$44,805.46	\$4,719.00	\$4,059.00
Caldwell	\$0.00	\$1,136,531.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Calloway	\$139,251.00	\$534,504.00	\$19,378.00	\$0.00	\$76,176.00	\$2,005.00	\$4,695.00
Campbell	\$728,434.00	\$7,212,790.20	\$366,558.30	\$5,827.30	\$378,074.71	\$111.00	\$410.00
Carlisle	\$0.00	\$0.00	\$0.00	\$0.00	\$24,022.20	\$0.00	\$0.00
Carroll	\$48,600.00	\$441,688.25	\$398.00	\$0.00	\$700.00	\$0.00	\$371.00
Christian	\$1,401,579.50	\$23,877,651.15	\$133,877.00	\$0.00	\$8,431.00	\$4,224.25	\$7,649.00
Clark	\$1,173,429.35	\$7,465,653.08	\$87,146.00	\$0.00	\$0.00	\$28,974.00	\$29,082.00
Clinton	\$0.00	\$0.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Daviess	\$2,027,870.24	\$17,680,700.66	\$729,827.83	\$14,973.06	\$393,532.52	\$1,700.00	\$3,137.65
Fayette	\$1,432,406.75	\$8,016,661.49	\$566,172.52	\$0.00	\$354,050.04	\$3,035.00	\$6,385.00
Fleming	\$125,901.00	\$886,884.00	\$0.00	\$0.00	\$36,440.00	\$2,283.00	\$2,007.50
Floyd	\$1,718,049.00	\$5,336,034.00	\$16,354.00	\$0.00	\$0.00	\$10,295.00	\$13,115.00
Franklin	\$616,314.00	\$4,757,300.79	\$273,776.29	\$0.00	\$29,309.05	\$6,582.00	\$9,870.00
Fulton	\$91,402.77	\$174,020.85	\$596.93	\$0.00	\$0.00	\$0.00	\$0.00
Grant	\$212,637.00	\$767,513.00	\$6,416.00	\$0.00	\$0.00	\$2,220.00	\$1,475.00
Graves	\$515,743.70	\$1,129,296.17	\$17,200.00	\$0.00	\$132,794.05	\$0.00	\$0.00
Grayson	\$564,288.00	\$2,532,590.75	\$20,535.00	\$0.00	\$18,057.70	\$3,829.00	\$2,674.00
Green	\$2,617.00	\$8,249.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140.00
Greenup	\$1,157,451.00	\$5,132,257.05	\$7,273.42	\$0.00	\$0.00	\$16,049.00	\$16,664.00
Hardin	\$2,089,559.40	\$9,599,725.50	\$193,944.00	\$313.75	\$93,440.00	\$19,146.00	\$27,193.00
Harlan	\$137,990.00	\$615,326.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Harrison	\$129,929.00	\$695,170.50	\$0.00	\$0.00	\$0.00	\$410.00	\$4,030.00
Henderson	\$514,282.30	\$1,833,744.40	\$106,376.00	\$0.00	\$47,762.25	\$50.00	\$27.00
Henry	\$0.00	\$0.00	\$2,542.00	\$0.00	\$0.00	\$0.00	\$0.00
Hickman	\$0.00	\$0.00	\$0.00	\$0.00	\$14,384.30	\$0.00	\$0.00
Hopkins	\$676,960.00	\$2,371,506.90	\$73,825.11	\$2,654.00	\$1,728.00	\$0.00	\$0.00
Jefferson	\$14,632,051.06	\$78,323,830.58	\$6,212,326.54	\$117,295.87	\$3,255,243.35	\$26,027.31	\$38,947.84
Jefferspn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jessamine	\$89,972.75	\$245,090.25	\$8,313.00	\$0.00	\$0.00	\$0.00	\$0.00
Kenton	\$1,305,251.07	\$10,097,940.35	\$881,589.07	\$0.00	\$1,034,267.41	\$2,888.00	\$6,477.50
Knott	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Knox	\$0.00	\$0.00	\$2,814.00	\$0.00	\$7,281.05	\$0.00	\$20.00
Laurel	\$1,357,636.00	\$6,584,578.00	\$9,380.00	\$0.00	\$0.00	\$2,837.00	\$8,675.00
Letcher	\$13,417.00	\$62,134.00	\$345.00	\$0.00	\$0.00	\$0.00	\$0.00
Lewis	\$0.00	\$118,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lincoln	\$197,941.00	\$536,563.00	\$0.00	\$0.00	\$0.00	\$2,019.00	\$1,119.00
Lyon	\$18,807.00	\$23,844.00	\$0.00	\$0.00	\$12,375.00	\$0.00	\$0.00

2017 Gross Receipts							
County	Bingo Gross	Pulltab Gross	Raffle Gross	NC Prize Wheels Gross	Special License Gross	Ret'd Checks Collected	Ret'd Checks
Madison	\$1,359,783.43	\$5,731,848.44	\$38,604.00	\$0.00	\$78.00	\$14,919.25	\$21,202.25
Magoffin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marion	\$102,474.40	\$263,897.83	\$35,194.00	\$6,040.98	\$161,148.98	\$0.00	\$0.00
Marshall	\$0.00	\$631,545.70	\$137,907.48	\$0.00	\$0.00	\$0.00	\$60.00
Martin	\$247,340.00	\$1,100,937.00	\$0.00	\$0.00	\$0.00	\$1,936.00	\$2,867.00
Mason	\$552,519.00	\$5,078,442.37	\$54,947.80	\$0.00	\$70,527.71	\$14,222.00	\$7,273.00
Mccracken	\$2,022,666.00	\$8,721,996.88	\$21,322.00	\$0.00	\$75,751.00	\$13,608.00	\$21,897.00
Mccreary	\$116,005.00	\$382,037.75	\$734.00	\$0.00	\$0.00	\$0.00	\$400.00
Meade	\$219,681.50	\$3,840,726.75	\$19,464.06	\$1,013.39	\$98,152.22	\$11,104.00	\$10,405.00
Metcalfe	\$1,027,899.00	\$5,039,229.00	\$13,069.00	\$0.00	\$0.00	\$13,704.00	\$23,325.00
Muhlenberg	\$45,194.00	\$666,405.85	\$4,243.00	\$0.00	\$0.00	\$0.00	\$0.00
Nelson	\$724,054.00	\$3,012,316.50	\$423,616.00	\$1,707.27	\$223,799.64	\$7,456.07	\$5,439.00
Oldham	\$0.00	\$0.00	\$70,915.17	\$0.00	\$74,152.00	\$0.00	\$0.00
Pendleton	\$118,087.00	\$412,491.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Perry	\$727,117.21	\$2,861,654.00	\$34,014.00	\$0.00	\$0.00	\$8,835.00	\$11,935.00
Pike	\$1,460,397.36	\$6,092,997.00	\$147,184.00	\$0.00	\$1,600.00	\$2,305.00	\$9,192.00
Powell	\$69,134.00	\$407,997.50	\$8,985.00	\$0.00	\$0.00	\$0.00	\$0.00
Pulaski	\$1,527,380.17	\$12,481,968.39	\$229,924.64	\$0.00	\$1,549.00	\$21,804.69	\$16,363.00
Rowan	\$420,242.82	\$2,111,278.00	\$27,565.18	\$0.00	\$0.00	\$350.00	\$0.00
Scott	\$447,175.00	\$1,372,130.50	\$13,130.00	\$0.00	\$266.00	\$100.00	\$172.00
Shelby	\$0.00	\$0.00	\$20,770.00	\$0.00	\$0.00	\$0.00	\$600.00
Simpson	\$5,809,955.03	\$18,950,882.30	\$50,273.15	\$0.00	\$0.00	\$15,432.37	\$13,425.87
Taylor	\$0.00	\$241,244.00	\$2,053.40	\$0.00	\$0.00	\$0.00	\$0.00
Todd	\$968,339.75	\$6,281,509.50	\$0.00	\$0.00	\$0.00	\$3,282.00	\$5,393.00
Trigg	\$60,061.00	\$41,464.00	\$5,441.00	\$0.00	\$4,114.00	\$0.00	\$0.00
Union	\$179,273.75	\$722,280.05	\$34,103.00	\$0.00	\$29,056.74	\$450.00	\$700.00
Warren	\$568,506.50	\$2,261,619.57	\$4,733,409.90	\$264.15	\$5,118.00	\$0.00	\$421.00
Washington	\$144,284.00	\$392,494.00	\$34,731.00	\$0.00	\$34,407.23	\$1,536.00	\$1,915.00
Whitley	\$1,977,686.86	\$8,543,141.94	\$85,677.00	\$0.00	\$3,459.00	\$17,479.00	\$28,350.00
Woodford	\$185,087.00	\$877,712.75	\$53,994.00	\$0.00	\$31,085.00	\$0.00	\$0.00

2017 Payouts					
County	Bingo Payouts	Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Adair	\$489,053.00	\$826,622.00	\$0.00	\$0.00	\$0.00
Allen	\$33,678.00	\$54,031.00	\$0.00	\$0.00	\$0.00
Anderson	\$472,205.00	\$1,435,642.00	\$350.00	\$0.00	\$6,000.00
Barren	\$0.00	\$0.00	\$20,436.98	\$0.00	\$850.00
Bath	\$0.00	\$0.00	\$11,832.00	\$0.00	\$0.00
Bell	\$3,122,850.00	\$8,921,307.16	\$8,189.04	\$0.00	\$17,832.00
Boone	\$987,080.61	\$4,735,252.62	\$265,186.97	\$0.00	\$183,781.07
Bourbon	\$0.00	\$611,558.24	\$0.00	\$0.00	\$0.00
Boyd	\$990,306.00	\$7,490,096.47	\$191,540.50	\$0.00	\$63,585.00
Boyle	\$202,287.00	\$1,804,826.94	\$1,420.12	\$0.00	\$89,829.11
Bracken	\$1,110.00	\$2,493.00	\$6,773.00	\$0.00	\$9,316.50
Breckinridge	\$214,932.00	\$1,145,124.05	\$900.00	\$0.00	\$16,976.25
Bullitt	\$1,065,647.00	\$5,153,613.99	\$58,195.33	\$0.00	\$7,486.79
Caldwell	\$0.00	\$247,503.24	\$0.00	\$0.00	\$0.00
Calloway	\$147,965.00	\$398,447.00	\$9,637.50	\$0.00	\$35,731.35
Campbell	\$865,897.25	\$6,219,528.77	\$139,343.73	\$2,630.26	\$142,951.18
Carlisle	\$0.00	\$0.00	\$0.00	\$0.00	\$8,620.01
Carroll	\$64,225.00	\$353,787.24	\$156.06	\$0.00	\$600.00
Christian	\$1,428,231.25	\$21,644,252.89	\$55,643.68	\$0.00	\$6,555.00
Clark	\$1,343,268.00	\$5,790,719.50	\$72,585.10	\$0.00	\$0.00
Clinton	\$0.00	\$0.00	\$20,350.00	\$0.00	\$0.00
Daviess	\$1,781,163.75	\$15,551,602.51	\$326,984.19	\$0.00	\$133,571.88
Fayette	\$1,457,692.30	\$6,534,248.36	\$235,995.52	\$0.00	\$121,777.26
Fleming	\$170,803.00	\$669,568.00	\$0.00	\$0.00	\$6,000.00
Floyd	\$1,832,220.00	\$4,046,084.00	\$13,670.70	\$0.00	\$0.00
Franklin	\$605,851.00	\$4,163,372.12	\$91,164.63	\$0.00	\$14,478.00
Fulton	\$120,872.00	\$127,813.00	\$765.50	\$0.00	\$0.00
Grant	\$306,174.00	\$570,991.00	\$2,773.00	\$0.00	\$0.00
Graves	\$579,744.00	\$830,930.78	\$6,000.00	\$0.00	\$58,405.09
Grayson	\$636,979.00	\$2,022,835.65	\$21,430.49	\$0.00	\$7,945.00
Green	\$2,737.00	\$6,200.00	\$0.00	\$0.00	\$0.00
Greenup	\$1,197,898.00	\$4,062,116.22	\$16,928.00	\$0.00	\$0.00
Hardin	\$2,425,700.63	\$7,433,269.04	\$95,260.40	\$0.00	\$40,178.20
Harlan	\$199,735.00	\$466,084.00	\$0.00	\$0.00	\$0.00
Harrison	\$179,307.00	\$522,133.50	\$0.00	\$0.00	\$0.00
Henderson	\$497,812.00	\$1,480,425.76	\$54,235.50	\$0.00	\$11,249.57
Henry	\$0.00	\$0.00	\$1,966.00	\$0.00	\$0.00
Hickman	\$0.00	\$0.00	\$0.00	\$0.00	\$5,848.02
Hopkins	\$531,029.00	\$1,906,319.23	\$18,204.88	\$0.00	\$1,200.00
Jefferson	\$18,393,917.27	\$61,487,549.11	\$2,229,746.81	\$9,724.80	\$924,517.52
Jefferspn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jessamine	\$78,784.62	\$216,073.73	\$3,439.69	\$0.00	\$0.00
Kenton	\$1,468,603.00	\$8,408,855.43	\$307,558.22	\$0.00	\$418,896.39
Knott	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Knox	\$0.00	\$0.00	\$6,800.00	\$0.00	\$1,950.00
Laurel	\$1,849,900.00	\$5,093,877.50	\$9,271.00	\$0.00	\$0.00
Letcher	\$17,151.00	\$46,238.00	\$130.00	\$0.00	\$0.00
Lewis	\$0.00	\$92,020.00	\$0.00	\$0.00	\$0.00
Lincoln	\$228,306.00	\$395,495.00	\$0.00	\$0.00	\$0.00
Lyon	\$15,680.00	\$16,040.00	\$0.00	\$344.50	\$5,725.75

2017 Payouts					
County	Bingo Payouts	Pulltab Payouts	Raffle Payouts	NC Prize Wheels Payouts	Special License Payouts
Madison	\$1,604,317.00	\$4,453,527.05	\$13,608.95	\$0.00	\$0.00
Magoffin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marion	\$115,839.00	\$201,009.00	\$13,505.50	\$0.00	\$58,981.34
Marshall	\$0.00	\$299,472.30	\$19,498.81	\$0.00	\$0.00
Martin	\$389,536.00	\$861,673.00	\$0.00	\$0.00	\$0.00
Mason	\$743,076.00	\$4,112,216.05	\$37,022.75	\$0.00	\$30,760.04
Mccracken	\$2,138,687.50	\$6,649,679.61	\$7,269.39	\$0.00	\$27,290.00
Mccreary	\$123,082.00	\$291,570.00	\$367.00	\$0.00	\$0.00
Meade	\$271,495.00	\$3,071,997.00	\$23,130.00	\$75.00	\$46,632.50
Metcalfe	\$1,022,838.00	\$3,823,228.00	\$6,696.30	\$0.00	\$0.00
Muhlenberg	\$44,844.00	\$572,876.69	\$1,266.00	\$0.00	\$0.00
Nelson	\$706,863.22	\$2,382,785.05	\$138,429.68	\$0.00	\$114,573.36
Oldham	\$0.00	\$0.00	\$18,100.00	\$0.00	\$17,420.00
Pendleton	\$155,575.00	\$298,453.00	\$0.00	\$0.00	\$0.00
Perry	\$895,577.00	\$2,193,872.00	\$10,983.57	\$0.00	\$0.00
Pike	\$1,708,215.00	\$4,671,752.00	\$86,058.00	\$0.00	\$1,210.00
Powell	\$111,287.00	\$294,691.00	\$9,446.20	\$0.00	\$0.00
Pulaski	\$1,712,439.00	\$10,524,145.26	\$88,876.72	\$0.00	\$1,160.00
Rowan	\$416,977.00	\$1,559,909.42	\$20,044.82	\$0.00	\$0.00
Scott	\$546,336.50	\$1,022,000.75	\$8,162.60	\$0.00	\$139.00
Shelby	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
Simpson	\$6,033,776.75	\$14,398,422.50	\$5,650.00	\$0.00	\$0.00
Taylor	\$0.00	\$187,857.50	\$1,026.70	\$0.00	\$0.00
Todd	\$1,069,902.00	\$4,846,811.00	\$0.00	\$0.00	\$0.00
Trigg	\$49,942.00	\$27,431.00	\$4,070.00	\$0.00	\$2,926.00
Union	\$151,713.50	\$219,898.41	\$16,097.00	\$0.00	\$4,737.40
Warren	\$691,781.00	\$1,649,144.95	\$1,912,979.99	\$0.00	\$3,990.02
Washington	\$136,107.00	\$299,470.00	\$11,900.00	\$0.00	\$4,700.00
Whitley	\$2,492,724.00	\$6,592,643.18	\$57,497.00	\$0.00	\$2,630.00
Woodford	\$202,130.00	\$733,087.57	\$29,956.40	\$0.00	\$16,343.00

Top Expenses for 2017					
County	Supplies- Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Adair	\$45,772.96	\$12,000.00	\$2,380.00	\$11,520.00	\$0.00
Allen	\$5,355.37	\$0.00	\$0.00	\$0.00	\$0.00
Anderson	\$77,323.15	\$32,775.00	\$0.00	\$0.00	\$0.00
Barren	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bath	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
Bell	\$615,653.64	\$162,875.00	\$15,760.00	\$0.00	\$5,900.00
Boone	\$286,616.63	\$55,040.00	\$11,682.50	\$7,738.85	\$3,750.00
Bourbon	\$20,703.19	\$0.00	\$0.00	\$0.00	\$0.00
Boyd	\$384,984.06	\$0.00	\$482.56	\$41,111.32	\$9,025.00
Boyle	\$118,772.42	\$20,650.00	\$3,420.00	\$0.00	\$0.00
Bracken	\$556.11	\$0.00	\$0.00	\$0.00	\$0.00
Breckinridge	\$67,730.93	\$0.00	\$7,650.00	\$0.00	\$0.00
Bullitt	\$277,757.59	\$79,900.00	\$0.00	\$9,800.00	\$1,000.00
Caldwell	\$25,435.43	\$0.00	\$2,550.00	\$0.00	\$3,175.00
Calloway	\$18,716.39	\$0.00	\$0.00	\$0.00	\$0.00
Campbell	\$299,522.51	\$224.78	\$12,550.00	\$480.00	\$3,100.00
Carlisle	\$626.66	\$0.00	\$0.00	\$0.00	\$0.00
Carroll	\$17,475.50	\$0.00	\$0.00	\$0.00	\$0.00
Christian	\$793,205.54	\$96,400.00	\$0.00	\$11,337.50	\$6,267.50
Clark	\$360,401.18	\$262,750.00	\$360.00	\$8,915.00	\$11,127.00
Clinton	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Daviess	\$736,251.72	\$227,815.00	\$0.00	\$29,430.00	\$17,400.00
Fayette	\$553,447.88	\$247,416.00	\$0.00	\$35,675.00	\$10,575.00
Fleming	\$40,961.45	\$13,000.00	\$0.00	\$2,600.00	\$0.00
Floyd	\$433,183.17	\$101,500.00	\$0.00	\$0.00	\$0.00
Franklin	\$212,790.88	\$0.00	\$0.00	\$0.00	\$3,767.50
Fulton	\$4,974.32	\$0.00	\$0.00	\$0.00	\$0.00
Grant	\$36,519.68	\$30,000.00	\$0.00	\$0.00	\$0.00
Graves	\$49,677.30	\$0.00	\$0.00	\$0.00	\$10,952.50
Grayson	\$114,816.20	\$0.00	\$17,688.57	\$0.00	\$11,560.00
Green	\$70.49	\$0.00	\$0.00	\$0.00	\$250.00
Greenup	\$330,994.98	\$82,500.00	\$15,450.00	\$0.00	\$10,650.00
Hardin	\$562,379.44	\$197,982.50	\$37,546.96	\$2,550.00	\$5,600.37
Harlan	\$24,890.85	\$18,000.00	\$275.00	\$1,581.25	\$0.00
Harrison	\$37,740.35	\$0.00	\$0.00	\$0.00	\$0.00
Henderson	\$123,177.12	\$46,925.00	\$0.00	\$14,445.00	\$2,050.00
Henry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hickman	\$636.00	\$0.00	\$0.00	\$0.00	\$0.00
Hopkins	\$182,986.88	\$0.00	\$2,283.47	\$0.00	\$0.00

Top Expenses for 2017					
County	Supplies-Equipment-CMD	Rent	Janitorial Services	Security	Bookkeeping
Jefferson	\$3,815,979.81	\$2,464,722.50	\$17,861.00	\$284,104.87	\$21,115.09
Jessamine	\$12,475.62	\$0.00	\$0.00	\$0.00	\$0.00
Kenton	\$463,606.74	\$0.00	\$18,651.40	\$22,807.00	\$2,630.24
Knott	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Knox	\$0.00	\$1,400.00	\$0.00	\$0.00	\$0.00
Laurel	\$382,158.42	\$40,500.00	\$23,443.07	\$3,075.00	\$7,150.00
Letcher	\$3,533.82	\$0.00	\$0.00	\$0.00	\$0.00
Lewis	\$2,772.96	\$0.00	\$0.00	\$0.00	\$0.00
Lincoln	\$32,963.16	\$0.00	\$0.00	\$0.00	\$1,220.00
Lyon	\$1,060.27	\$0.00	\$0.00	\$0.00	\$0.00
Madison	\$243,625.82	\$205,200.00	\$13,600.00	\$0.00	\$10,550.00
Magoffin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marion	\$14,650.23	\$12,000.00	\$0.00	\$0.00	\$0.00
Marshall	\$14,076.49	\$0.00	\$0.00	\$0.00	\$400.00
Martin	\$41,097.23	\$0.00	\$0.00	\$0.00	\$0.00
Mason	\$206,671.12	\$0.00	\$0.00	\$0.00	\$803.97
Mccracken	\$362,515.33	\$371,550.00	\$0.00	\$23,660.02	\$3,950.00
Mccreary	\$20,235.11	\$11,556.67	\$815.00	\$0.00	\$210.00
Meade	\$124,932.12	\$12,280.00	\$10,550.00	\$400.00	\$250.00
Metcalfe	\$193,106.84	\$102,000.00	\$24,600.00	\$14,952.82	\$0.00
Muhlenberg	\$22,928.61	\$9,000.00	\$0.00	\$0.00	\$0.00
Nelson	\$211,981.02	\$77,850.00	\$0.00	\$0.00	\$600.00
Oldham	\$500.34	\$0.00	\$0.00	\$0.00	\$0.00
Pendleton	\$19,616.72	\$13,200.00	\$0.00	\$0.00	\$0.00
Perry	\$162,012.78	\$69,041.00	\$0.00	\$5,300.00	\$0.00
Pike	\$420,790.23	\$233,750.00	\$2,292.50	\$832.50	\$5,870.00
Powell	\$20,318.47	\$0.00	\$0.00	\$0.00	\$0.00
Pulaski	\$595,449.74	\$238,848.00	\$37,925.00	\$0.00	\$1,600.00
Rowan	\$189,955.88	\$79,000.00	\$0.00	\$0.00	\$500.00
Scott	\$80,533.42	\$64,008.48	\$715.00	\$0.00	\$0.00
Shelby	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Simpson	\$1,406,358.56	\$698,453.00	\$28,260.00	\$21,461.00	\$14,908.00
Taylor	\$14,912.07	\$0.00	\$0.00	\$0.00	\$1,215.00
Todd	\$235,900.22	\$84,750.00	\$56,000.00	\$18,335.00	\$0.00
Trigg	\$1,886.25	\$0.00	\$0.00	\$0.00	\$0.00
Union	\$38,799.24	\$10,000.00	\$0.00	\$0.00	\$0.00
Warren	\$170,671.16	\$0.00	\$16,800.00	\$0.00	\$148.16
Washington	\$20,897.53	\$0.00	\$0.00	\$0.00	\$0.00
Whitley	\$649,963.94	\$196,823.44	\$27,520.00	\$750.00	\$200.00
Woodford	\$36,541.88	\$0.00	\$0.00	\$0.00	\$4,782.50