

DATA BULLETIN:

**AN EXAMINATION OF CORONAVIRUS RELIEF FUNDS
ALLOCATED TO KENTUCKY**



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June 23, 2021

To the People of Kentucky:

The Auditor of Public Accounts (APA) has reviewed state government data regarding Kentucky's use of federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act in March 2020, specifically this data bulletin focuses on the Coronavirus Relief Fund (CRF). As part of my motto to "Follow the Data," I felt it was important to provide the public with information on this significant and historic funding.

The purpose of this report is to inform and update the public about the status and use of Kentucky's Coronavirus Relief Funds (CRF) provided to state and local governments in Kentucky. The information provided is from agencies or officials other than the APA, unless indicated otherwise. Therefore, the data being made available has not been audited by the APA.

This report is intended to generate further discussion and public interest as to Kentucky's use of CRF money. If you have information related to inappropriate use of these federal funds, please contact our office at 1-800-KY-ALERT.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Harmon".

Mike Harmon
Auditor of Public Accounts

Introduction

On March 27, 2020, the federal government enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136). The CARES Act provided financial assistance totaling more than \$2 trillion to address the national economic impact that the Coronavirus Disease 2019 (COVID-19) pandemic is having on governments, individuals, and businesses. Some of the key items funded in this legislation include:

Figure 1: CARES Act Funding Summary

FINANCIAL ASSISTANCE FOR COMPANIES IN NEED	\$500 BILLION
Used to support loans to businesses and other eligible entities through emergency lending facilities established by the Federal Reserve System. This includes up to \$46 billion in credit assistance for passenger and cargo air carriers and businesses that are critical to national security.	
ECONOMIC SUPPORT FOR SMALL BUSINESSES	\$377 BILLION
Provided \$349 billion in funding to guarantee loans for qualifying small businesses, through the Paycheck Protection Program to cover payroll and other eligible costs. Additional appropriations were included to fund debt relief for new and existing small businesses and economic injury disaster loans.	
VARIOUS TAX INCENTIVES	\$261 BILLION
A number of tax benefits were provided to businesses and individuals, such as deferring payroll taxes and modifying tax requirements.	
DIRECT PAYMENTS TO TAXPAYERS	\$293 BILLION
Stimulus payments of \$1,200 (\$2,400 for joint filers) plus \$500 per dependent child under the age of 17. Eligibility for these payments phased out for taxpayers with adjusted gross incomes over \$75,000 (\$150,000 for joint filers).	
EXPANSION OF UNEMPLOYMENT BENEFITS	\$268 BILLION
Expanded unemployment eligibility, added additional benefits by up to \$600 per week and extended jobless insurance by 13 weeks.	
FEDERAL AID TO HOSPITALS & HEALTHCARE PROVIDERS	\$147 BILLION
Assistance to hospitals, community health centers, and other healthcare providers for expenses related to health care or lost revenues due to the pandemic. This amount includes \$20 billion to the Department of Veterans Affairs for testing and treating veterans for COVID-19.	
SUPPORT TO STATE, LOCAL, AND TERRITORIAL GOVERNMENTS	\$150 BILLION
Distributed Coronavirus Relief Funds to state, local, tribal, and territorial governments to offset expenses related to the pandemic.	

Source: APA based on information provided by the U.S. Congressional Budget Office.

Coronavirus Relief Funds to States, Local Governments, Territories, and Tribal Governments

The Coronavirus Relief Fund (CRF) was established through Section 5001 of the CARES Act to directly assist states, local governments, territories, and tribal governments. This federal funding allowed states and local governments to control how it was used to address budget concerns and

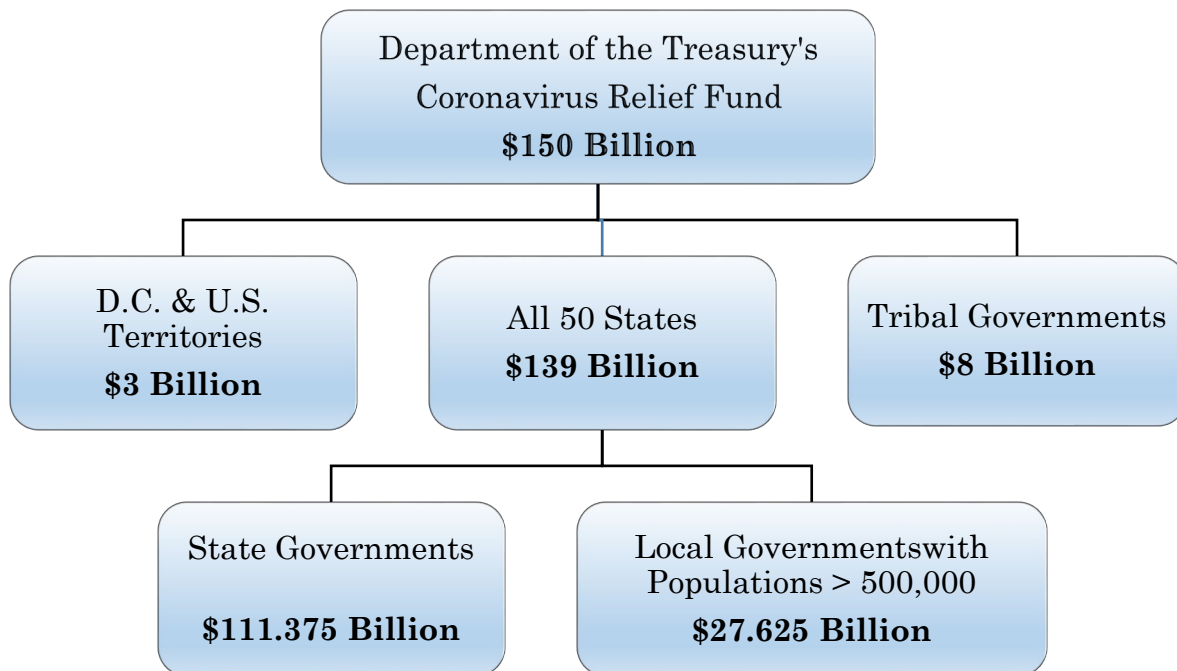
the needs of their citizens in response to the COVID-19 pandemic. This report focuses on Kentucky State Government's CRF allocation and how it has been used.

Prime recipients of the CRF are those that receive direct payments from the U.S. Department of the Treasury (U.S. Treasury). Eligible prime recipients are state governments, local governments serving a population greater than 500,000, U.S. territories, and tribal governments.

Of the \$150 billion provided to the CRF through the CARES Act, \$139 billion was allocated to the 50 states based on their populations with no state receiving less than \$1.25 billion. If a state contains a local government that qualifies to be a prime recipient, the state government portion is reduced by the local government allocation. Therefore, the total amount allocated to a state as a whole does not change, even if the state has multiple prime recipients.

In addition to the \$139 billion to the 50 states, \$8 billion was allocated to governments in tribal areas and \$3 billion to the District of Columbia (D.C.) and certain U.S. territories. The deadline for incurring eligible expenses was initially December 30, 2020, but was extended through December 31, 2021 by the Consolidated Appropriations Act, 2021 (P.L. 116-260).

Figure 2: CRF Allocations to Prime Recipients

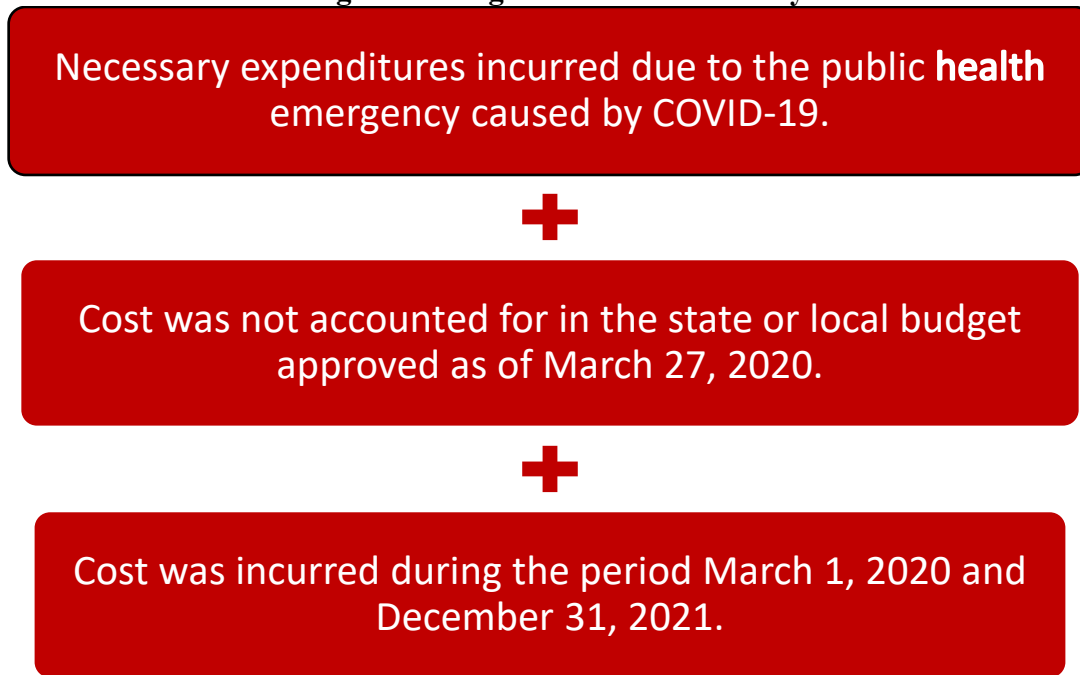


Source: APA based on information reported by the U.S. Department of the Treasury and Congressional Research Service.

CRF Spending Guidelines

With some exceptions, such as payroll expenses for public health and public safety employees, U.S. Treasury guidance requires recipients to use CRF payments to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 health emergency during the covered period. According to the U.S. Treasury, revenue replacement is not a permissible use of CRF payments. Unless an exception applies, these funds are not allowed to cover budgeted expenditures unless the cost is for a substantially different use not expected when the budget was enacted. Figure 3 illustrates the three guidelines for determining how the federal relief funds can be used:

Figure 3: Eligible Uses for CRF Payments



Source: U.S. Department of the Treasury.

Federal Oversight and Reporting Requirements

According to the CARES Act, the U.S. Treasury's Office of Inspector General (OIG) is responsible for the oversight of CRF payments to governments. This includes the role of monitoring whether these payments were used for eligible purposes. Treasury's OIG also has the authority to recover funds that did not comply with CARES Act requirements. Any payments that are deemed ineligible are treated as debt to be paid to the U.S. Treasury.

The U.S. Treasury developed the GrantSolutions portal for prime recipients to report the costs incurred that support its use of the CRF allocation. The U.S. Treasury also developed recipient reporting and record keeping requirements as part of its assigned responsibilities.

Beginning September 1, 2020, prime recipients were required to report eligible COVID-19 expenditures incurred during the period March 1, 2020 through September 30, 2020, in the GrantSolutions portal. Prime recipients must report their expenditures as well as any expenditures made by sub-recipients.

Initial CRF guidance considered the cost of an expenditure as incurred when the recipient expended funds to cover the cost. However, U.S. Treasury's guidance was later changed in January 2021, clarifying that for a cost to be considered "incurred" the performance or delivery must occur during the period, but the actual payment of funds does not need to be in the period. It is generally expected that payment of funds will occur within 90 days of the cost being incurred. As such, the funds reported by a prime recipient to the U.S. Treasury do not necessarily represent payments that have been expended but rather anticipated expenditures in the near future.

After this initial period of reporting, the U.S. Treasury required recipients to report CRF data on a quarterly basis. Quarterly reports are due no later than 10 days after each calendar quarter. The reported data supports Treasury's OIG's monitoring and oversight efforts. In addition, prime recipients' GrantSolutions data is being reported to the Pandemic Response and Accountability Committee (PRAC) for display on its website.

The PRAC was established by the CARES Act to promote transparency and support independent oversight of federal pandemic relief funds. These funds include any funding provided by the CARES Act and other federal pandemic relief legislation.

Per the CARES Act, PRAC's purpose is to prevent and detect fraud, waste, abuse, and mismanagement. PRAC was also established to mitigate major risks that cut across program and agency boundaries. To accomplish this, the CARES Act identified inspector generals from nine federal agencies as members of the PRAC.

On its website, PRAC created a hotline to receive complaints of suspected fraud, waste, abuse, mismanagement, or violation of federal pandemic relief funding. The link to this hotline is at <https://www.pandemicoversight.gov/contact/about-hotline>.

Sub-Recipients and Beneficiaries

When the prime recipient transfers funds, the prime recipient must determine if the entity is a sub-recipient or a beneficiary. If the transfer of funds is to a separate entity required to report their expenditures and provide documentation as to how the funds were used, these would be considered a sub-recipient that should be monitored. An example of a sub-recipient would be a local government that received funds that are being monitored by an agency within the prime recipient. If the transfer of funds is to an individual or organization that is receiving assistance through a program established from CRF money, this would be considered a beneficiary. Individuals receiving unemployment or utility assistance are examples of beneficiaries.

Per U.S. Treasury guidance, the prime recipient is ultimately responsible for compliance with the CRF spending requirements. Therefore, the prime recipient is responsible for determining the

level and detail of documentation needed from a sub-recipient and beneficiary to satisfy the necessary requirements.

Only prime recipients are required to report CRF expenditures in GrantSolutions. Sub-recipients must report their expenditure data to the prime recipient for entering the data in GrantSolutions.

According to the U.S. Treasury, an agency or department of the prime recipient is considered part of the prime recipient. Any CRF obligations and expenditures incurred by the agency or the department must be reported as if they were obligated or expended by the prime recipient.

Will this money be audited?

All CRF payments received by the prime recipient are subject to audit by the Treasury's OIG. This audit will be at the prime recipient level and may involve reviewing the prime's sub-recipients. Treasury's OIG is also conducting desk reviews to evaluate the supporting documentation maintained by the prime recipient. The desk reviews may result in a site visit to the prime recipient for a more in-depth review. Currently, the U.S. Treasury has not completed a desk review or audited Kentucky's prime recipients.

In addition, CRF payments are considered federal financial assistance subject to the Single Audit Act (31 U.S.C. sec. 7501-7507). The results of a prime recipient's Single Audit will be evaluated as part of U.S. Treasury's desk reviews and any audits it initiates.

Any non-federal entity, such as a city, county, or state government, that spends \$750,000 or more in federal awards in a single fiscal year is required to have a Single Audit. For a Single Audit, the auditor reviews the spending to determine compliance with applicable federal requirements.

The Auditor of Public Accounts annually conducts the Statewide Single Audit for the Commonwealth of Kentucky (SSWAK). For fiscal year (FY) 2020 the SSWAK was released in two reports, Volume I was released on February 9, 2021 and Volume II was released on April 21, 2021. These reports can be found at www.auditor.ky.gov. The SSWAK for the Commonwealth for FY 2021 will be available in 2022.

Why is there unspent money?

Governments may not have immediately incurred costs equal to their fund allocations due to the time needed to plan and approve the spending of unexpected funds. Once funds are approved for spending, there may also be a lag in time before an expenditure is actually incurred or submitted for reimbursement.

How did Kentucky's State Government Spend CRF Money?

The Commonwealth of Kentucky was allocated \$1.732 billion in CRF money through the CARES Act. Kentucky has two prime recipients, Kentucky State Government and Louisville Metro Government. No other local governments qualified as an eligible prime recipient. Louisville

Metro received \$133 million of that total, with the remaining \$1.599 billion being allocated to Kentucky State Government. This report focuses on the CRF money allocated to, and spent by, Kentucky State Government as a prime recipient and does not include data related to the CRF money allocated to, or spent by, Louisville Metro Government.

Figure 4 illustrates the status of Kentucky State Government's CRF spending as of March 31, 2021:

Figure 4: Overall Status of Kentucky State Government CRF Spending

Kentucky State Government Coronavirus Relief Fund Status		
As of March 31, 2021		
Allocated Amount	Spent Amount*	Available Amount
\$1.599 Billion	\$1.449 Billion	\$150 Million

Source: Kentucky Office of State Budget Director.

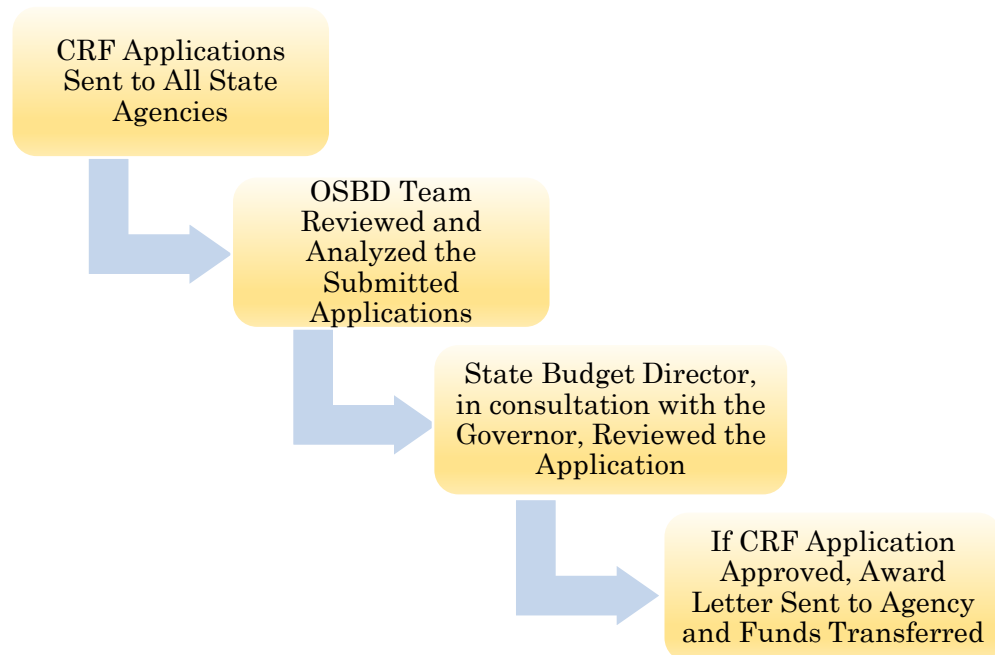
*OSBD has reported these incurred amounts as spent.

The funds presented as spent in Figure 4 represent the funds that have been reported by Kentucky's State Budget Director as incurred as of March 31, 2021. As a reminder, the U.S. Treasury considers funds incurred when the performance or delivery has been provided in the period, but the payment may occur outside of the reporting period.

According to Kentucky's State Budget Director, the Governor and the Executive Branch determined how Kentucky State Government's CRF allocation would be used because the General Assembly was not in session at the time of funding. Originally the deadline to use or lose the funds was December 30, 2020, so efforts were taken to ensure that funds were not lost.

The Office of the State Budget Director (OSBD), under the direction of the Governor, received the CRF allocation and was responsible for disseminating the funds. To begin the process, the Governor's Office sent applications to all state agencies asking about their financial needs related to the Covid-19 pandemic. Agencies seeking CRF money sent a completed application to OSBD, where a team of three staff members reviewed and analyzed the requests. The OSBD review team made recommendations and submitted this information to the State Budget Director for review and acceptance. If the application was approved, an award letter was sent to the agency and the funds were transferred.

The State Budget Director used guidance provided by the U.S. Treasury along with training and conference calls, as the basis for determining whether the requested expenses met the eligibility criteria. If the application was related to an expense not yet incurred, the Governor, in consultation with the State Budget Director, would make the decision if the future expense was necessary. This process is illustrated in Figure 5.

Figure 5: Process to Determine CRF Expenditures

Source: APA based on information provided by OSBD.

In addition, the Governor made the decision to commit \$327.5 million (20%) of Kentucky State Government's CRF allocation to county and city governments. CRF money was committed to Kentucky's counties and cities based on their population, as recommended by both the Kentucky Association for Counties (KACO) and the Kentucky League of Cities (KLC).

Based on these decisions, Kentucky's CRF allocation was committed within categories developed and tracked by OSBD. The amounts reported as committed and spent are based on information provided by OSBD that has not been audited by the APA. Figures 6 and 7 document and illustrate these amounts per categories as of March 31, 2021:

Figure 6: Status of CRF Spending Categories as of March 31, 2021-Sorted by Spent Amount

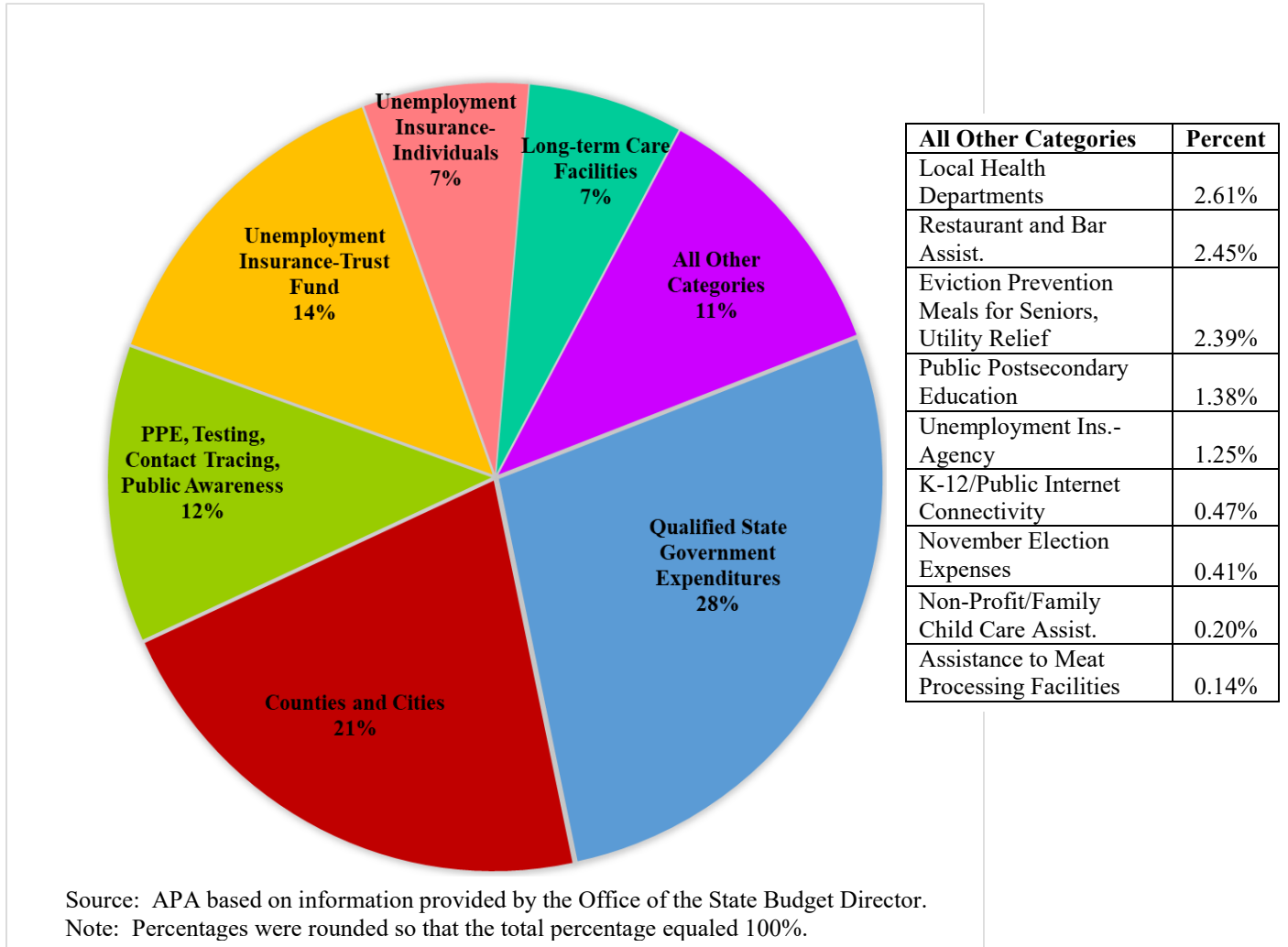
Major Categories	Committed	Spent *	Remaining
Qualified State Government Expenditures	\$ 420,977,399	\$ 398,985,261	\$ 21,992,138
Counties and Cities **	327,500,000	311,024,230	16,475,770
Unemployment Insurance-Trust Fund	203,500,000	203,470,549	29,451
PPE, Testing, Contact Tracing, Public Awareness	215,772,433	177,378,235	38,394,198
Unemployment Insurance-Individuals	124,433,400	100,363,025	24,070,375
Long-term Care Facilities	109,413,158	93,888,241	15,524,917
Local Health Departments	46,200,000	37,867,114	8,332,886
Restaurant and Bar Relief Assistance	40,000,000	35,485,057	4,514,943
Eviction Prevention, Meals for Seniors, Utility Relief	36,000,000	34,576,408	1,423,592
Public Postsecondary Education	20,000,000	20,000,000	-
Unemployment Insurance-Agency	21,841,061	18,050,110	3,790,951
K-12 Internet Connectivity/Public Connectivity	8,060,000	6,820,862	1,239,138
November Election Expenses	7,178,000	5,975,154	1,202,846
Non-Profit/Family Child Care Assistance	2,900,000	2,900,000	-
Assistance to Meat Processing Facilities	2,000,000	2,000,000	-
Reserve for Additional Expenses	12,819,112	-	12,819,112
Totals	\$ 1,598,594,563	\$ 1,448,784,246	\$ 149,810,317

Source: APA based on information provided by the Office of the State Budget Director.

* OSBD has reported these incurred amounts as spent.

** As of March 31, 2021, counties and cities had applied for \$316,455,251 of the committed amount. See Appendices A and B for detailed spending information on each county and city.

Figure 7: Kentucky State Government's Coronavirus Relief Fund Spending



Qualified State Government Expenditures

At 28%, *Qualified State Government Expenditures* was the highest category of spending. According to OSBD, these are state government expenses that meet the eligibility requirements for CRF expenses that are listed on page 3 of this report. As stated earlier, these categories were developed by OSBD, and APA has not audited the expenditures to determine if they are eligible. Figure 8 illustrates the details on how this portion of Kentucky State Government's CRF money was used:

Figure 8: Breakdown of the Qualified State Expenditures Category as of March 31, 2021

Detailed Breakdown of Fund's Use	Appropriation Unit	Committed	Spent*	Remaining
SEEK	Department of Education	\$ 130,000,000	\$ 130,000,000	\$ -
State Workers Compensation Fund Reimbursements	Personnel Cabinet	2,000,000	372,431	1,627,569
State Agency Reimbursements-FY 2020	Multiple State Agencies	55,383,222	55,383,222	-
State Agency Remote Working Equipment	Commonwealth Office of Technology	3,500,000	3,500,000	-
State Government Expenditures-FY 2021**	Multiple State Agencies	229,469,177	209,729,608	19,739,569
Enforcement of Public Health Orders	Finance and Administration Cabinet	525,000	-	525,000
Reserve for Audit Expenses	Office of State Budget Director	100,000	-	100,000
Totals		\$ 420,977,399	\$ 398,985,261	\$ 21,992,138

Source: APA based on information provided by the Office of the State Budget Director.

* OSBD has reported these incurred amounts as spent.

** These are FY 2021 expenditures through March 31, 2021.

Nearly \$47.5 million of the \$55.4 million in the category *State Agency Reimbursements FY 2020* was to reimburse agencies across state government for payroll expenses. The largest payroll reimbursement to an agency was \$33.5 million to Kentucky State Police.

Spending categorized by the OSBD within the category *State Government Expenditures –FY2021* includes costs across multiple State Agencies. These expenditures were further classified by OSBD in sub-categories titled: Testing, Tracing, Mitigation, Medical; Public Health/Public Safety Payroll; Substantially Different Payroll; Communications; Remote Learning/Work; and Other expenses. As was the case for *State Agency Reimbursements FY 2020*, the majority of the \$209.7 was reportedly spent by the Commonwealth to cover payroll costs. According to information provided by OSBD, the payroll costs covered by the CRF funds in FY 2021 include payroll within the following State agencies: Public Health; Public Health Behavioral Health, Development and Intellectual Disabilities; State Police; Juvenile Justice; and, Corrections-Adult Institutions, with the majority of that spending attributable to Corrections and Kentucky State Police.

Counties and Cities

With expenditures of over \$311 million (22%), *Counties and Cities* is the second highest category of spending. While states are not required to provide CRF money to local governments, Kentucky State Government made the decision to distribute this federal funding to all counties and cities based on their populations. The distribution and monitoring of these funds is being administered by the Department for Local Government (DLG).

DLG did not distribute funds to Jefferson County or the city of Louisville because they are part of the consolidated Louisville Metro Government. Due to its population, Louisville Metro Government qualified as a prime recipient that received its CRF allocation directly from the U.S. Treasury.

Kentucky's other merged local government, Lexington Urban County Government (LFUCG), did not qualify as a prime recipient due to its population being less than 500,000. Therefore, DLG was responsible for distributing CRF money to LFUCG. For the purposes of this report, LFUCG expenditures were included in the county statistics, but not in the city statistics.

As of March 31, 2021, over \$11 million of the CRF money allocated to counties and cities has not been specifically awarded. While all of the counties applied for CRF money through DLG, only 283 cities applied. According to DLG, there were 111 cities that have not applied for these funds. According to Kentucky's State Budget Director, the Governor has directed that DLG reallocate those funds to other local governments. DLG reported that it is putting a process in place to reallocate this money.

Any county or city spending CRF money is considered a sub-recipient and must report their spending details to DLG for monitoring purposes. A county or city spending \$750,000 or more in federal funds in a single fiscal year will be required to have a Single Audit.

County Government Statistics

DLG distributed CRF money to all 119 applicable counties in Kentucky. Figures 9, 10 and 11 provide summary information on CRF spending in Kentucky's counties. A detailed list of how each county spent these funds is available in Appendix A.

Figure 9: Status of CRF Money Committed to Kentucky's Counties as of March 31, 2021

Kentucky County Government Coronavirus Relief Fund Status As of March 31, 2021		
Committed Amount	Spent Amount	Available Amount
\$180,331,790	\$178,976,815	\$1,354,975

Source: APA based on information from the Department for Local Government.

Figure 10: Top 10 Counties in CRF Spending as of March 31, 2021

County	Committed	Spent	Remaining
LFUCG	\$ 27,000,000	\$ 27,000,000	\$ -
Kenton	\$ 7,611,430	\$ 7,611,430	\$ -
Boone	\$ 6,088,351	\$ 6,088,351	\$ -
Warren	\$ 6,057,131	\$ 6,057,131	\$ -
Hardin	\$ 5,057,240	\$ 5,057,240	\$ -
Daviess	\$ 4,626,666	\$ 4,626,666	\$ -
Campbell	\$ 4,265,369	\$ 4,265,369	\$ -
Madison	\$ 4,238,159	\$ 4,238,159	\$ -
Bullitt	\$ 3,722,627	\$ 3,722,627	\$ -
Christian	\$ 3,211,470	\$ 3,211,470	\$ -

Source: APA based on information from the Department for Local Government.

Figure 11: Counties with Remaining CRF Balances as of March 31, 2021

County	Committed	Spent	Remaining
Henry	\$ 549,029	\$ 256,576	\$ 292,453
Garrard	\$ 805,180	\$ 601,460	\$ 203,720
Martin	\$ 710,266	\$ 510,236	\$ 200,030
Breathitt	\$ 430,003	\$ 267,363	\$ 162,640
Letcher	\$ 982,342	\$ 833,798	\$ 148,544
Mercer	\$ 746,735	\$ 657,561	\$ 89,174
Fleming	\$ 664,573	\$ 593,257	\$ 71,316
Clay	\$ 977,047	\$ 907,047	\$ 70,000
Perry	\$ 1,173,998	\$ 1,107,848	\$ 66,149
Owsley	\$ 201,227	\$ 167,995	\$ 33,232
Harrison	\$ 750,996	\$ 736,990	\$ 14,006
Adair	\$ 728,755	\$ 726,161	\$ 2,594
Spencer	\$ 881,979	\$ 881,182	\$ 797
Powell	\$ 563,298	\$ 563,003	\$ 295
Estill	\$ 642,896	\$ 642,876	\$ 20
Carter	\$ 1,221,353	\$ 1,221,351	\$ 2
Ballard	\$ 359,519	\$ 359,518	\$ 1

Source: APA based on information from the Department for Local Government.

City Government Statistics

As stated previously, only 283 cities applied for CRF money as of March 31, 2021. According to DLG, U.S. Treasury's specific guidance on how the money was required to be used was a factor in cities not applying for these funds. Figures 12 through 14 provide summary information on CRF spending in Kentucky's cities. A detailed list of how each city spent these funds is available in Appendix B. A listing of the cities not applying for CRF money with DLG is in Appendix C.

Figure 12: Status of CRF Money Committed to Kentucky's Cities as of March 31, 2021

Kentucky City Government Coronavirus Relief Fund Status		
As of March 31, 2021		
Committed Amount	Spent Amount	Available Amount
\$136,123,461	\$132,047,415	\$4,076,046

Source: APA based on information from the Department for Local Government.

Figure 13: Top 10 Cities in CRF Spending as of March 31, 2021

City	Committed	Spent	Remaining
Bowling Green	\$ 6,506,705	\$ 6,506,705	\$ -
Owensboro	\$ 5,654,465	\$ 5,654,465	\$ -
Covington	\$ 3,810,829	\$ 3,810,829	\$ -
Richmond	\$ 3,395,062	\$ 3,395,062	\$ -
Georgetown	\$ 3,260,891	\$ 3,260,891	\$ -
Florence	\$ 3,078,515	\$ 3,078,515	\$ -
Hopkinsville	\$ 2,921,711	\$ 2,921,711	\$ -
Nicholasville	\$ 2,911,710	\$ 2,911,710	\$ -
Elizabethtown	\$ 2,850,421	\$ 2,850,421	\$ -
Henderson	\$ 2,679,507	\$ 2,679,507	\$ -

Source: APA based on information from the Department for Local Government.

Of the 283 cities awarded CRF allocations, 104 cities still had money available to spend. The following is a list of the 10 cities with the highest unspent balances as of March 31, 2021:

Figure 14: Top 10 Cities with Remaining CRF Balances as of March 31, 2021

City	Committed	Spent	Remaining
Lyndon	\$ 825,701	\$ 281,938	\$ 543,763
Douglass Hills	\$ 412,024	\$ 107,039	\$ 304,985
Crestwood	\$ 362,336	\$ 66,714	\$ 295,622
Hurstbourne	\$ 316,604	\$ 75,881	\$ 240,723
Morgantown	\$ 227,801	\$ -	\$ 227,801
Monticello	\$ 568,673	\$ 392,378	\$ 176,295
Sturgis	\$ 129,791	\$ -	\$ 129,791
Lancaster	\$ 277,271	\$ 158,202	\$ 119,069
Ludlow	\$ 424,984	\$ 323,579	\$ 101,405
Plantation	\$ 81,064	\$ -	\$ 81,064

Source: APA based on information from the Department for Local Government.

Unemployment Insurance

The third and fifth highest areas of CRF spending involved unemployment insurance payments. These were *Unemployment Insurance–Trust Fund* (14%) and *Unemployment Insurance–Individuals* (7%). Figures 15 and 16 present further breakdowns of the two types of CRF payments to the Unemployment Trust Fund:

Figure 15: Breakdown of the Unemployment Insurance-Trust Fund Category as of March 31, 2021

Detailed Breakdown of Fund's Use	Appropriation Unit	Committed	Spent *	Remaining
Unemployment Insurance-Partial Repayment of Federal Loan	Labor Cabinet - Employment Services	\$ 152,000,000	\$ 152,000,000	\$ -
Unemployment Insurance-Reimbursing Employers	Labor Cabinet - Employment Services	51,500,000	51,470,549	29,451
Totals		\$ 203,500,000	\$ 203,470,549	\$ 29,451

Source: APA based on information provided by the Office of the State Budget Director.

* OSBD has reported these incurred amounts as spent.

As shown in Figure 15, the majority of *Unemployment Insurance – Trust Fund* spending has been incurred for the purpose of partial repayment of a federal loan from the U.S. Department of Labor. This loan was provided to the Commonwealth to cover a significant increase in unemployment insurance claims. Per Kentucky's State Budget Director, the remaining spending incurred within this category reflects the Governor's decision to utilize \$51.5 million of Kentucky's CRF to cover all outstanding balances owed by "reimbursing employers." Reimbursing employers are those entities that pay their portion of the state UI costs based on claims history rather than through the state UI rate. These entities include employers such as hospitals, city and county governments, public school districts, colleges and universities, and 501c3 non-profit entities.

Figure 16: Breakdown of the Unemployment Insurance-Individuals Category as of March 31, 2021

Detailed Breakdown of Fund's Use	Appropriation Unit	Committed	Spent *	Remaining
State Supplemental Unemployment Assistance Program to claimants \$400/\$1,000	Labor Cabinet - Employment Services	\$ 48,000,000	\$ 23,997,200	\$ 24,002,800
State Match of Federal Unemployment Assistance Program	Labor Cabinet - Employment Services	76,433,400	76,365,825	67,575
Totals		\$ 124,433,400	\$ 100,363,025	\$ 24,070,375

Source: APA based on information provided by the Office of the State Budget Director.

* OSBD has reported these incurred amounts as spent.

Over 76% of spending within the *Unemployment Insurance – Individual* category was incurred for the purpose of providing a state match to federal unemployment funds. The remaining funds, nearly \$24 million, were incurred for the purpose of providing a one-time supplemental economic relief payment to certain unemployment insurance claimants as declared by the Governor, on January 12, 2021, through Executive Order 2021-025. This executive order provided a one-time payment of \$400 to individuals who were excluded from receiving funding from the 2020 FEMA Lost Wages Assistance Program because their weekly benefit amount fell below \$100 and \$1,000 to claimants who were under any state unemployment insurance program between March 4, 2020 and October 31, 2020, who through no fault of their own, had not had their claims adjudicated and paid from the program.

PPE, Testing, Contact Tracing, Public Awareness

The fourth highest CRF spending (12%) was in the category of PPE, Testing, Contact Tracing, Public Awareness. The following table illustrates the details on how this money was spent:

Figure 17: Breakdown of the PPE, Testing, Contact Tracing, Public Awareness Category as of March 31, 2021

Detailed Breakdown of Fund's Use	Appropriation Unit	Committed	Spent *	Remaining
PPE, Medical Supplies, Testing	Military Affairs-Emergency Management	\$ 111,192,744	\$ 103,772,129	\$ 7,420,615
Contact Tracing	CHFS-Public Health	77,779,818	52,030,072	25,749,746
Communications-Masking, Vaccination, Other	CHFS-Public Health	3,276,696	2,567,970	708,726
Testing - Community Based - UK, UofL, Four Health Departments	CHFS-Public Health	15,168,000	13,342,200	1,825,800
Wastewater Treatment Data Analysis-Correctional Facilities	CHFS-Public Health	171,194	169,869	1,325
State Employee Testing/Entry Assessments	Personnel/Finance-Facilities and Support Services	1,183,981	1,102,200	81,781
Reserve for Employee Health Insurance-Testing/Hospitalization costs	Personnel Cabinet	7,000,000	4,393,795	2,606,205
Totals		\$ 215,772,433	\$ 177,378,235	\$ 38,394,198

Source: APA based on information provided by the Office of the State Budget Director.

* OSBD has reported these incurred amounts as spent.

In early April 2020, the Governor announced the state was setting-up a field hospital at the Kentucky Fair and Exposition Center. Per the State Budget Director, the state reimbursed just over \$2.5 million from the *PPE, Medical Supplies and Testing* category to cover the cost to set-up, supply and maintain the facility.

Public Postsecondary Education

While the category of Public Postsecondary Education represented only 1.38% of the total spending, these universities also received \$20 million within the Qualified State Government Expenditures category, for a total of \$40 million awarded to state universities. The funds provided through the Qualified State Government Expenditures category had not been fully spent as of March 31, 2021. Figure 18 provides additional detail on how these funds were specifically distributed and how much was spent.

Figure 18: Breakdown of Universities Receiving CRF Payments as of March 31, 2021

Public University	Committed	Spent *	Remaining
University of Kentucky	\$ 12,260,000	\$ 12,260,000	\$ -
Kentucky Community & Technical College System	8,069,800	8,069,800	-
University of Louisville	5,873,000	5,873,000	-
Western Kentucky University	3,390,800	3,390,800	-
Northern Kentucky University	2,415,000	2,415,000	-
Murray State University	2,022,400	2,022,400	-
Morehead State University	1,771,800	1,771,800	-
Eastern Kentucky University	3,023,800	1,511,800	1,512,000
Kentucky State University	1,173,400	1,173,400	-
Totals	\$ 40,000,000	\$ 38,488,000	\$ 1,512,000

Source: APA based on information provided by the Office of the State Budget Director.

* OSBD has reported these incurred amounts as spent.

Appendix A. County Government CRF Spending Status as of March 31, 2021

County	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food and Housing Support	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
Adair	\$ -	\$ -	\$ -	\$ -	\$ 1,791	\$ -	\$ 703,769	\$ 16,301	\$ 4,300	\$ -	\$ 726,161	\$ 2,594
Allen	1,465	-	-	1,472	6,197	-	959,153	2,464	744	-	971,495	-
Anderson	-	-	-	-	-	-	1,026,494	10,268	-	-	1,036,762	-
Ballard	-	-	-	-	558	-	328,772	7,467	4,656	18,064	359,518	1
Barren	-	-	22,577	-	-	-	1,976,283	17,920	-	-	2,016,780	-
Bath	-	-	-	9,156	3,272	-	528,972	9,471	18,854	-	569,724	-
Bell	-	-	-	-	-	-	1,186,485	-	-	-	1,186,485	-
Boone	-	-	-	-	-	-	6,088,351	-	-	-	6,088,351	-
Bourbon	-	-	-	210	2,514	-	883,903	10,295	4,976	-	901,897	-
Boyd	-	-	-	-	-	-	2,129,312	-	-	-	2,129,312	-
Boyle	-	-	-	-	-	113,115	1,243,968	-	12,991	-	1,370,074	-
Bracken	-	-	-	-	-	-	364,785	13,649	-	-	378,434	-
Breathitt	-	-	-	-	3,340	-	202,575	-	61,449	-	267,363	162,640
Breckinridge	-	-	-	-	-	-	933,300	-	-	-	933,300	-
Bullitt	-	51,821	-	408,690	7,538	41,625	2,937,448	12,474	263,031	-	3,722,627	-
Butler	-	-	-	2,000	-	-	585,155	7,545	9,700	-	604,400	-
Caldwell	-	-	-	-	-	-	580,983	-	-	-	580,983	-
Calloway	-	-	-	-	140	-	1,767,307	7,366	2,774	-	1,777,587	-
Campbell	-	-	-	-	-	-	4,265,369	-	-	-	4,265,369	-
Carlisle	-	-	-	12,700	6,466	49,168	146,855	1,763	-	-	216,951	-
Carroll	-	-	-	-	-	-	484,539	-	-	-	484,539	-
Carter	-	-	-	-	-	-	1,157,998	-	63,353	-	1,221,351	2
Casey	-	-	-	-	-	-	736,494	-	-	-	736,494	-
Christian	-	-	-	-	-	-	3,211,470	-	-	-	3,211,470	-
Clark	-	-	-	-	-	-	1,652,794	-	-	-	1,652,794	-
Clay	-	-	-	-	-	-	903,328	299	3,420	-	907,047	70,000
Clinton	-	-	-	-	-	-	458,821	3,917	2,979	-	465,716	-
Crittenden	-	-	-	-	-	-	313,838	6,270	81,252	-	401,360	-
Cumberland	-	-	-	-	2,359	-	276,822	22,272	-	-	301,453	-
Daviess	-	-	1,906	150,000	159	713	4,430,897	9,123	33,868	-	4,626,666	-
Edmonson	-	-	-	-	10,844	3,353	525,363	-	14,212	-	553,772	-
Elliott	-	24,700	-	-	13,436	-	202,584	3,529	98,360	-	342,609	-
Estill	-	-	-	-	1,223	-	632,120	-	9,533	-	642,876	20
Fleming	-	-	-	-	4,515	-	560,656	7,890	20,197	-	593,257	71,316
Floyd	-	-	-	65,479	-	-	1,006,950	1,620	58,425	489,600	1,622,075	-
Franklin	-	-	-	2,072	14,389	1,514	2,297,266	6,941	1,884	-	2,324,066	-
Fulton	-	-	-	-	-	-	272,055	-	-	-	272,055	-
Gallatin	-	-	-	-	-	-	450,323	-	-	-	450,323	-
Garrard	-	-	-	-	-	-	601,460	-	-	-	601,460	203,720
Grant	-	-	-	-	-	-	1,122,374	-	20,220	-	1,142,594	-
Graves	-	-	-	-	-	-	1,586,802	33,910	14,797	63,000	1,698,508	-
Grayson	4,225	-	-	3,263	-	129,047	949,439	118,516	-	-	1,204,489	-
Green	-	-	-	-	19,755	-	224,133	234	128,378	-	372,499	-
Greenup	-	-	-	462	7,432	2,379	1,550,244	16,160	23,018	-	1,599,695	-
Hancock	-	-	-	-	-	-	397,531	-	-	-	397,531	-
Hardin	-	-	-	-	-	-	5,057,240	-	-	-	5,057,240	-
Harlan	-	8,555	-	-	2,299	-	1,132,171	28,593	13,865	-	1,185,483	-
Harrison	-	-	-	-	-	-	717,827	5,437	13,726	-	736,990	14,006
Hart	-	-	-	-	180	-	825,485	22,041	19,870	-	867,576	-
Henderson	-	-	-	-	-	-	2,113,398	-	-	-	2,113,398	-
Henry	-	14,379	-	-	-	-	234,286	6,781	1,130	-	256,576	292,453
Hickman	-	4,149	-	-	12,884	-	168,684	5,265	6,649	2,000	199,631	-
Hopkins	-	32,127	1,065	-	114	-	1,980,176	1,148	41,267	-	2,055,896	-
Jackson	-	-	-	-	-	-	425,421	535	27,845	-	453,802	-
Jessamine	-	-	-	-	-	-	2,466,452	-	-	-	2,466,452	-
Johnson	-	-	-	1,254	10,983	-	478,359	20,244	42,444	458,000	1,011,284	-
Kenton	-	-	-	-	29,560	-	7,315,499	17,670	248,701	-	7,611,430	-
Knott	-	157,771	-	11,500	-	-	491,884	-	13,673	-	674,828	-
Knox	-	-	-	-	-	-	1,383,459	-	36,068	-	1,419,526	-
Larue	-	-	-	-	1,498	-	643,803	8,394	2,536	-	656,232	-
Laurel	-	-	-	-	-	-	2,771,733	-	-	-	2,771,733	-
Lawrence	-	-	-	26,923	5,340	-	590,718	-	28,506	20,000	671,486	-
Lee	-	-	-	-	-	-	337,414	-	-	-	337,414	-
Leslie	-	-	-	11,231	33,896	-	384,967	20,078	-	-	450,173	-
Letcher	-	294	-	-	-	-	692,920	6,349	34,234	100,000	833,798	148,544

County	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food and Housing Support	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
Lewis	-	-	-	-	-	-	564,639	19,524	20,884	-	605,047	-
LFUCG	-	-	-	-	180,872	-	26,210,975	500,000	108,154	-	27,000,000	-
Lincoln	-	-	-	-	-	-	1,073,132	373	45,389	-	1,118,894	-
Livingston	-	-	-	-	-	-	419,044	-	-	-	419,044	-
Logan	-	-	-	-	-	-	1,235,254	-	-	-	1,235,254	-
Lyon	-	-	-	-	-	-	374,195	-	-	-	374,195	-
Madison	-	-	-	-	-	-	4,216,973	-	21,186	-	4,238,159	-
Magoffin	-	-	-	-	15,374	-	399,608	11,919	19,373	108,000	554,274	-
Marion	-	-	-	-	-	-	914,721	10,941	34,735	-	960,397	-
Marshall	-	-	-	-	46,324	-	1,199,810	12,981	17,360	141,000	1,417,475	-
Martin	-	-	-	-	115,190	-	331,445	41,797	21,803	-	510,236	200,030
Mason	-	1,195	-	-	-	-	761,009	2,548	13,264	-	778,016	-
McCracken	-	-	-	-	-	-	2,981,620	-	-	-	2,981,620	-
McCreary	-	-	-	3,318	288	-	578,655	3,284	1,105	-	586,650	-
McLean	-	-	-	1,760	-	-	406,529	3,816	7,530	-	419,636	-
Meade	-	-	-	-	-	-	1,300,215	2,039	-	-	1,302,254	-
Menifee	-	-	-	-	-	-	293,305	239	2,212	-	295,756	-
Mercer	-	-	-	-	-	-	552,307	1,088	104,166	-	657,561	89,174
Metcalfe	-	-	-	74,519	15,596	-	341,867	5,664	21,369	-	459,016	-
Monroe	-	28,620	-	66,521	123,661	-	222,563	-	44,040	-	485,405	-
Montgomery	-	-	-	10,347	-	-	1,328,584	1,975	29,433	-	1,370,339	-
Morgan	-	-	-	-	5,992	-	432,430	2,022	166,152	-	606,597	-
Muhlenberg	-	-	-	-	-	-	1,395,688	-	-	-	1,395,688	-
Nelson	-	-	-	-	-	-	2,115,692	-	-	-	2,115,692	-
Nicholas	-	-	-	-	-	-	331,307	-	-	-	331,307	-
Ohio	-	4,035	-	-	7,187	-	781,542	363,943	21,957	-	1,178,664	-
Oldham	-	-	-	-	-	-	3,024,198	8,498	11,868	-	3,044,563	-
Owen	-	-	-	-	-	-	496,846	-	-	-	496,846	-
Owsley	-	-	-	-	-	-	132,789	2,452	32,754	-	167,995	33,232
Pendleton	-	-	-	-	-	-	650,000	598	14,385	-	664,983	-
Perry	-	141,179	-	-	-	-	966,670	-	-	-	1,107,848	66,149
Pike	-	62,225	-	-	-	-	2,040,198	35,447	-	500,000	2,637,870	-
Powell	-	-	-	-	-	-	562,577	-	426	-	563,003	295
Pulaski	-	-	-	-	-	-	2,961,611	-	-	-	2,961,611	-
Robertson	-	-	-	-	-	-	96,078	-	-	-	96,078	-
Rockcastle	-	-	-	-	-	-	748,934	-	11,990	-	760,924	-
Rowan	-	-	-	-	-	-	1,074,922	36,721	3,195	-	1,114,837	-
Russell	-	-	-	-	-	-	816,894	-	-	-	816,894	-
Scott	-	-	-	-	-	-	2,596,258	1,869	-	-	2,598,127	-
Shelby	11,625	-	-	-	-	-	2,186,344	33,853	2,592	-	2,234,414	-
Simpson	-	-	-	-	5,174	-	824,076	15,794	1,430	-	846,474	-
Spencer	-	-	-	-	4,069	-	681,816	186,980	8,318	-	881,182	797
Taylor	-	-	-	-	8,992	-	1,120,926	5,986	38,594	-	1,174,498	-
Todd	-	-	-	-	2,448	49,125	497,500	11,263	-	-	560,336	-
Trigg	-	-	-	-	-	-	624,098	3,165	40,500	-	667,763	-
Trimble	-	-	-	-	11,368	-	279,218	35,785	59,720	-	386,091	-
Union	-	-	-	-	-	-	551,669	-	-	125,000	676,669	-
Warren	-	-	-	-	-	-	6,057,131	-	-	-	6,057,131	-
Washington	-	-	-	-	-	-	588,154	-	-	-	588,154	-
Wayne	-	-	-	-	-	-	926,737	-	-	-	926,737	-
Webster	-	-	-	-	-	-	578,841	-	11,030	-	589,870	-
Whitley	-	-	100	-	-	3,542	1,638,156	-	11,041	-	1,652,840	-
Wolfe	-	-	-	-	-	-	326,202	-	-	-	326,202	-
Woodford	-	-	-	3,625	32,044	-	1,114,102	-	68,711	-	1,218,482	-
Totals	\$17,315	\$ 531,048	\$ 25,648	\$ 866,503	\$ 777,258	\$ 393,580	\$ 169,983,487	\$ 1,852,762	\$ 2,504,550	\$ 2,024,664	\$ 178,976,815	\$ 1,354,975

Source: APA based on information from the Department for Local Government.

Appendix B: Kentucky Cities CRF Spending Status as of March 31, 2021

City	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food Programs	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
Adairville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,630.26	\$ 500.26	\$ -	\$ -	\$ 53,130.52	\$ 9,787.48
Albany	-	-	-	-	-	-	189,165	-	-	-	189,165	-
Alexandria	-	-	-	-	1,320	-	845,629	329	3,083	55,000	905,361	-
Anchorage	-	-	-	-	-	-	229,428	-	-	-	229,428	-
Arlington	-	-	-	-	-	-	-	5,652	-	-	-	15,992
Ashland	-	-	-	-	-	-	1,919,172	-	-	-	1,919,172	-
Auburn	-	-	-	-	21,954	-	99,681	7,323	835	-	129,792	-
Audobon Park	-	-	-	-	385	-	139,284	1,144	571	-	141,384	-
Augusta	-	-	-	-	12,000	-	87,669	2,944	5,273	-	107,886	-
Barbourville	-	-	-	-	12,194	-	278,930	-	-	-	291,124	-
Bardstown	-	-	-	-	2,711	-	1,079,091	13,780	12,318	137,000	1,244,901	-
Bardwell	-	-	-	-	-	-	42,988	16,914	2,160	-	62,061	1,697
Barlow	150	-	-	-	20,094	-	-	13,547	12,804	-	46,595	-
Beattyville	-	-	-	-	-	-	111,143	3,066	-	-	114,209	-
Beaver Dam	-	-	-	-	-	-	242,604	2,970	-	92,557	338,130	325
Bedford	-	-	-	-	14,546	-	-	30,198	-	10,000	54,744	-
Beechwood Village	-	-	-	-	11,531	-	28,730	-	3,023	-	43,284	54,509
Bellefonte	-	-	-	-	-	-	78,477	-	-	-	78,477	-
Bellemeade	-	-	-	-	6,733	-	-	-	-	-	6,733	57,336
Bellevue	-	-	-	-	-	-	543,849	-	-	-	543,849	-
Benton	-	-	-	-	32	-	421,455	345	-	-	421,832	-
Berea	-	-	-	-	-	-	1,496,003	-	-	-	1,496,003	-
Bloomfield	-	-	-	-	357	-	41,144	505	2,028	-	44,034	32,043
Bonnieville	-	-	-	-	2,213	-	-	16,697	6,017	-	24,926	-
Booneville	-	-	-	-	1,882	-	-	7,250	3,557	-	12,689	-
Bowling Green	-	-	-	-	-	-	6,506,705	-	-	-	6,506,705	-
Brandenburg	-	-	-	-	3,627	-	247,657	-	14,086	-	265,370	6,338
Briarwood	-	-	-	-	1,878	-	10,200	-	-	-	12,078	20,136
Broadhead	-	-	-	-	-	-	76,000	-	-	-	76,000	9,209
Bromley	-	-	-	-	-	-	50,350	-	-	-	50,350	6,959
Brownsville	-	-	-	-	-	-	68,293	4,746	5,600	-	78,639	-
Burgin	-	-	-	-	9,087	-	62,489	-	6,698	-	78,274	14,452
Burkesville	-	-	-	-	-	-	138,514	-	-	-	138,514	40
Burnside	-	-	-	-	-	-	83,911	-	-	-	83,911	-
Butler	-	-	-	-	-	-	50,069	-	-	-	50,069	4,904
Cadiz	-	-	-	-	-	-	251,767	-	-	-	251,767	-
Calhoun	-	-	-	-	-	-	-	2,769	57,022	-	59,792	9,653
Calvert City	-	-	-	-	-	-	236,309	-	-	-	236,309	-
Camargo	-	-	-	30,247	9,400	-	-	102	7,719	-	47,468	35,081
Campbellsburg	-	-	-	-	2,128	-	22,064	272	5,631	-	30,095	26,711
Campbellsville	-	-	-	-	545	-	815,280	-	4,700	-	820,524	-
Campton	-	-	-	-	6,192	-	1,295	4,190	22,216	-	33,893	6,096
Caneyville	-	-	-	-	6,808	-	39,846	7,172	3,814	-	57,641	30
Carlisle	-	-	-	-	-	-	140,865	-	-	-	140,865	-
Carrolton	-	-	-	-	13,778	-	337,520	9,208	-	-	360,506	-
Catlettsburg	-	-	-	-	-	-	165,816	-	-	-	165,816	-
Cave City	-	-	-	-	-	-	229,784	-	-	-	229,784	-
Centertown	-	-	-	-	2,685	-	28,607	190	7,381	-	38,864	1,879
Central City	-	-	-	-	-	-	542,758	-	-	-	542,758	-
Clarkson	-	6,800	-	-	382	-	74,052	2,064	-	-	83,298	0
Clay	-	-	-	-	668	-	67,882	2,419	25,949	-	96,918	8,072
Clay City	-	-	-	-	-	-	104,375	-	-	-	104,375	-
Clinton	-	-	-	-	-	-	118,442	480	56	-	118,978	-
Cloverport	-	-	-	-	1,791	-	48,614	1,101	547	-	52,053	31,287
Coal Run Village	-	-	-	-	3,500	-	126,126	1,464	11,560	-	142,650	-
Coldspring	-	-	-	-	-	-	611,451	-	-	-	611,451	-
Columbia	-	-	-	-	-	-	436,994	-	-	-	436,994	-
Corbin	-	-	-	-	-	-	684,262	-	-	-	684,262	-
Corydon	-	225	-	-	11,405	-	367	8,219	865	-	21,081	45,046
Covington	-	-	-	-	-	-	3,810,829	-	-	-	3,810,829	-
Crab Orchard	-	-	-	-	10,284	-	14,312	727	44,074	9,000	78,397	-
Creekside	-	-	-	-	-	-	-	-	1,512	-	1,512	21,642
Crescent Springs	-	-	-	-	-	-	383,015	-	-	-	383,015	-
Crestview Hills	-	-	-	-	-	-	311,119	-	-	-	311,119	-
Crestwood	-	-	-	-	18,760	-	-	-	47,954	-	66,714	295,622

Data Bulletin: Kentucky's Use of Coronavirus Relief Funds

City	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food Programs	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
Crittenden	-	-	-	-	11,027	-	261,547	12,249	-	82,806	367,629	-
Crofton	-	-	-	-	-	-	-	-	-	8,000	8,000	43,557
Cumberland	-	-	-	-	-	-	184,907	-	-	-	184,907	-
Cynthiana	-	-	-	-	-	-	600,143	-	-	-	600,143	-
Danville	-	-	-	-	-	-	1,585,860	-	-	-	1,585,860	-
Dawson Springs	-	-	-	-	16,015	-	216,724	448	16,374	-	249,560	-
Dayton	-	-	-	-	-	-	522,272	-	-	-	522,272	-
Dixon	-	7,305	-	-	10,075	-	55,985	10,535	-	-	83,900	-
Douglass Hills	-	-	-	-	6,357	-	54,325	3,970	12,387	30,000	107,039	304,985
Drakesboro	-	-	-	-	3,488	-	31,421	3,935	-	-	38,844	8,607
Dry Ridge	-	-	-	-	-	-	179,390	-	30,390	-	209,780	-
Earlington	-	-	-	-	18,919	-	3,300	1,331	1,450	-	25,000	71,139
Eddyville	-	-	-	-	272	-	234,388	1,915	2,492	-	239,067	-
Edgewood	-	-	-	-	-	-	825,163	-	-	-	825,163	-
Edmonton	-	-	-	-	3,599	-	88,544	671	3,982	52,000	148,796	-
Elizabethtown	-	-	-	-	-	-	2,850,421	-	-	-	2,850,421	-
Elkhorn City	-	-	-	5,422	-	-	58,147	-	-	-	63,569	1,219
Elkton	-	-	-	-	-	-	200,231	-	-	-	200,231	-
Elsmere	-	-	-	-	1,024	-	793,316	1,526	19,060	-	814,926	-
Eminence	-	-	-	-	-	-	233,857	-	-	-	233,857	9,903
Erlanger	-	-	-	-	-	-	1,795,566	-	-	-	1,795,566	-
Evarts	-	-	-	-	-	-	47,855	-	-	-	47,855	10,821
Falmouth	-	-	-	-	720	-	197,185	-	581	-	198,486	-
Ferguson	-	-	-	-	76	-	50,843	75	345	-	51,339	16,541
Flatwoods	-	-	-	-	-	-	668,589	-	-	-	668,589	-
Fleming-Neon	-	-	-	-	-	-	64,354	-	-	-	64,354	-
Flemingsburg	-	-	-	-	5,515	-	252,662	6,744	-	-	264,922	-
Florence	-	-	-	-	-	-	3,078,515	-	-	-	3,078,515	-
Forest Hills	-	-	-	-	-	-	15,720	-	-	-	15,720	17,429
Fort Mitchell	-	-	-	-	-	-	778,194	-	-	-	778,194	-
Fort Thomas	-	-	-	-	300	-	1,525,036	17,493	-	-	1,542,829	-
Fort Wright	-	-	-	-	-	-	541,872	-	-	-	541,872	-
Frankfort	-	-	-	-	-	-	2,323,938	197,745	93,380	-	2,615,063	-
Franklin	-	-	-	-	-	-	847,784	-	-	-	847,784	-
Fredonia	-	-	-	2,223	3,878	-	4,092	-	18,210	-	28,403	8,914
Frenchburg	-	-	-	-	4,482	-	-	1,187	19,054	-	24,723	13,963
Fulton	-	-	-	-	-	-	204,199	-	-	-	204,199	-
Gamaliel	-	-	-	-	-	-	-	252	15,126	-	15,378	18,711
Georgetown	-	-	-	-	-	-	3,260,891	-	-	-	3,260,891	-
Glasgow	-	-	-	932	-	-	1,012,325	-	23,921	326,121	1,363,299	-
Glenview	-	-	-	-	-	-	15,250	-	-	-	15,250	24,011
Glenview Hills	-	-	-	-	106	-	12,390	-	-	-	12,496	11,305
Goshen	-	-	-	-	3,291	-	41,872	2,076	19,282	-	66,521	5,529
Graymoor-Devondale	-	-	-	-	-	-	279,575	-	-	-	279,575	-
Grayson	-	-	-	-	-	-	371,199	-	-	-	371,199	71
Greensburg	-	-	-	-	-	-	150,644	-	-	-	150,644	46,506
Greenup	-	-	-	-	-	-	105,302	-	-	-	105,302	-
Greenville	-	-	-	-	-	-	400,397	-	-	-	400,397	-
Guthrie	-	-	-	-	63,959	-	68,463	-	-	-	132,422	-
Hanson	-	-	-	-	10,625	-	-	2,147	-	-	12,773	38,640
Hardin	-	126	599	-	893	-	4,730	1,211	12,828	-	20,387	23,476
Hardinsburg	-	-	-	-	-	-	221,260	-	-	-	221,260	-
Harlan	-	-	-	-	-	-	143,944	-	-	-	143,944	-
Harrodsburg	-	-	-	-	111	-	790,590	816	11,227	-	802,744	-
Hartford	-	-	-	-	-	-	252,875	2,728	2,795	-	258,398	-
Hawesville	-	-	-	-	-	656	31,718	-	17,312	-	49,686	21,645
Hazard	-	-	-	-	-	-	468,736	-	-	-	468,736	-
Henderson	-	-	-	-	-	-	2,679,507	-	-	-	2,679,507	-
Heritage Creek	-	44,747	-	-	163	-	31,379	-	-	-	76,289	5,684
Hickman	-	-	-	-	15,884	-	183,649	614	2,343	-	202,490	-
Highland Heights	-	-	-	-	1,645	-	666,731	1,439	-	-	669,815	-
Hillview	-	-	-	-	4,581	-	859,571	217	1,086	-	865,455	-
Hodgenville	-	-	-	-	-	-	305,968	-	-	-	305,968	-
Hopkinsville	-	-	-	-	-	-	2,921,711	-	-	-	2,921,711	-
Horse Cave	-	-	-	-	2,139	-	224,602	-	-	-	226,741	-
Hurstbourne	-	-	-	-	3,537	-	69,645	469	2,231	-	75,881	240,723
Hurstbourne Acres	-	-	-	-	-	-	136,550	-	-	-	136,550	-

Data Bulletin: Kentucky's Use of Coronavirus Relief Funds

City	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food Programs	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
Hyden	-	-	-	-	-	-	24,759	1,502	5,517	-	31,779	-
Independence	-	-	-	-	9,487	-	2,643,003	7,559	3,176	-	2,663,226	-
Indian Hills	-	-	-	-	-	-	281,451	-	-	-	281,451	-
Irvine	-	-	-	-	-	-	167,182	-	-	-	167,182	51,738
Irvington	-	-	2,687	-	32	-	109,097	235	-	-	112,051	-
Island	-	-	-	-	5,450	-	-	18,252	8,296	-	31,998	-
Jackson	-	-	-	-	-	-	185,957	-	-	-	185,957	1
Jamestown	-	-	-	-	-	-	168,892	-	-	-	168,892	-
Jeffersonton	-	-	-	-	-	-	2,637,151	-	-	-	2,637,151	-
Jeffersonville	-	-	-	-	6,489	-	-	-	-	-	6,489	67,851
Jenkins	-	-	-	-	7,375	-	105,011	2,303	8,049	-	122,738	18,270
Kevil	-	-	-	-	10,140	-	-	7,668	10,886	-	28,694	14,090
Kuttawa	-	-	-	-	3,840	-	50,703	4,000	1,000	-	59,543	3,501
La Center	-	-	-	-	7,325	-	29,094	14,360	4,824	-	55,603	14,434
Lafayette	-	-	-	-	-	-	-	-	-	4,000	4,000	7,649
LaGrange	-	-	-	-	-	-	847,929	-	-	-	847,929	-
Lakeside Park	-	-	-	-	-	-	197,311	-	62,185	-	259,496	-
Lakeview Heights	250	-	-	-	7,032	-	-	3,697	5,272	-	16,251	-
Lancaster	-	-	-	-	-	-	158,202	-	-	-	158,202	119,069
Lawrenceburg	-	-	-	-	-	-	989,673	50,620	44,239	-	1,084,532	-
Lebanon	-	-	-	-	-	-	538,210	-	-	-	538,210	-
Lebanon Junction	-	-	-	-	-	-	134,886	671	5,020	-	140,577	-
Leitchfield	-	-	-	-	-	-	645,597	-	-	-	645,597	-
Lewisport	-	-	-	-	-	-	121,881	-	-	-	121,881	-
Liberty	-	-	-	-	-	-	152,370	-	-	-	152,370	-
Livermore	-	-	-	-	4,572	-	-	872	16,287	-	21,731	71,532
Livingston	-	-	-	-	-	-	12,000	-	-	-	12,000	8,588
London	-	-	-	-	-	-	759,989	-	-	-	759,989	-
Louisa	-	-	-	-	8,890	-	207,096	6,302	271	-	222,559	600
Loyall	-	-	-	-	-	-	48,867	3,875	2,414	-	55,157	2,523
Ludlow	-	-	-	-	-	-	323,579	-	-	-	323,579	101,405
Lynch	-	-	-	-	1,144	-	31,474	8,895	5,587	-	47,099	-
Lyndon	-	-	-	-	21,314	-	212,306	7,350	1,554	39,414	281,938	543,763
Madisonville	-	-	-	-	-	-	1,773,455	-	-	-	1,773,455	-
Manchester	-	-	-	-	-	-	123,746	578	427	-	124,751	-
Marion	-	-	-	-	-	-	270,478	-	-	-	270,478	-
Mayfield	-	-	-	-	-	-	930,644	384	-	-	931,028	-
Maysville	-	-	-	-	-	-	827,772	-	-	-	827,772	-
McKee	-	-	-	-	-	-	46,069	1,289	945	-	48,303	8,287
Meadow Vale	-	-	-	-	5,775	-	42,882	634	74	-	49,365	5,500
Meadowview Estates	-	-	-	-	-	-	7,468	1,138	-	-	8,606	26,432
Middlesboro	-	-	-	-	-	-	875,120	-	-	-	875,120	-
Middletown	-	-	-	-	2,110	-	732,878	11,462	-	-	746,450	-
Midway	5,593	-	-	2,363	79	-	20,147	6,660	4,390	132,881	172,112	11
Millersburg	-	-	-	-	-	-	38,774	730	-	-	39,503	17,878
Milton	-	-	-	-	4,887	-	2,669	1,041	2,907	-	11,505	42,220
Monticello	-	-	-	-	-	-	392,378	-	-	-	392,378	176,295
Morehead	-	-	-	-	2,846	-	713,764	-	2,578	-	719,188	-
Morganfield	-	-	-	-	-	-	320,338	-	-	-	320,338	-
Morgantown	-	-	-	-	-	-	-	-	-	-	-	227,801
Mortons Gap	-	-	-	-	6,495	-	2,485	1,029	27,802	-	37,811	21,871
Mount Olivet	-	-	-	-	3,188	-	-	30	2,989	-	6,207	25,804
Mount Sterling	-	-	-	-	460	-	680,284	2,347	3,046	-	686,137	-
Mount Vernon	-	-	-	-	-	-	230,543	-	-	-	230,543	-
Mount Washington	-	-	-	-	-	-	1,390,980	-	-	-	1,390,980	-
Muldraugh	-	-	-	-	-	-	93,598	-	-	-	93,598	-
Munfordville	-	-	-	-	696	-	151,409	4,388	-	-	156,493	-
Murray	-	-	-	-	-	-	1,826,381	-	-	-	1,826,381	-
Nebo	-	-	-	-	-	-	-	-	2,794	-	2,794	13,601
New Castle	-	-	-	-	5,429	-	22,288	2,150	600	-	30,468	37,124
New Haven	-	-	-	-	2,519	-	60,068	1,410	-	-	63,997	-
Newport	-	-	-	-	-	-	1,385,514	-	-	30,705	1,416,219	-
Nicholasville	-	-	-	-	-	-	2,909,501	2,209	-	-	2,911,710	-
North Middletown	-	-	-	-	8,057	-	-	1,566	-	25,797	35,420	12,038
Nortonville	-	-	-	-	9,584	-	6,033	-	82,274	-	97,891	11,264
Oak Grove	-	-	-	-	24,604	-	670,583	-	-	-	695,187	(100)
Olive Hill	-	-	-	-	-	-	147,775	-	-	-	147,775	-

Data Bulletin: Kentucky's Use of Coronavirus Relief Funds

City	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food Programs	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
Orchard Grass Hills	-	12,153	-	-	76,020	-	32,866	-	-	5,500	126,540	159
Owensboro	-	-	-	-	-	-	5,654,465	-	-	-	5,654,465	-
Owenton	-	-	-	5,600	-	-	139,932	-	-	-	145,532	-
Owingsville	-	-	-	-	-	-	147,589	-	-	-	147,589	-
Paducah	-	-	-	-	-	-	2,346,696	-	-	-	2,346,696	-
Paintsville	-	-	-	-	-	-	325,503	-	-	54,615	380,118	-
Paris	-	-	-	-	-	-	927,597	-	-	-	927,597	-
Park City	-	-	-	-	3,251	-	-	-	4,031	-	7,283	32,841
Park Hills	-	-	-	-	-	-	171,353	-	43,000	-	214,353	-
Parkway Village	-	-	-	-	-	-	47,746	-	-	-	47,746	-
Pembroke	-	-	-	-	2,687	-	7,102	-	27,573	-	37,361	26,636
Perryville	-	-	-	-	13,817	-	41,724	301	-	-	55,842	15,164
Pewee Valley	-	5,310	-	-	-	-	105,529	-	2,124	13,988	126,951	20,541
Pikeville	-	-	-	-	-	-	624,492	-	-	-	624,492	315
Pineville	-	-	-	-	1,469	-	157,768	278	-	7,500	167,015	-
Plantation	-	-	-	-	-	-	-	-	-	-	-	81,064
Prestonsburg	-	6,614	-	-	-	-	261,697	8,666	9,259	50,910	337,146	-
Princeton	-	-	-	-	-	-	578,534	-	-	-	578,534	-
Prospect	-	-	-	-	472	-	451,464	521	3,971	-	456,428	8,123
Providence	-	-	-	-	-	-	285,973	-	-	-	285,973	-
Raceland	-	-	-	-	-	-	167,857	764	-	-	168,621	-
Radcliff	-	-	-	-	866	-	2,160,948	4,477	-	-	2,166,291	-
Ravenna	-	-	-	-	-	-	33,086	-	-	-	33,086	7,685
Richmond	-	-	-	-	1,542	-	3,384,779	8,741	-	-	3,395,062	-
Robards	-	-	-	-	1,660	-	-	8,160	15,672	-	25,492	22,408
Russell	-	-	-	-	-	-	306,066	-	-	-	306,066	-
Russell Springs	-	-	-	-	-	-	247,069	-	-	-	247,069	-
Russellville	-	-	-	-	-	-	667,499	-	-	-	667,499	-
Ryland Heights	-	-	-	-	-	-	-	6,276	17,411	17,281	40,968	34,678
Sacramento	-	-	-	-	10,482	-	-	8,447	15,318	-	34,246	7,656
Sadieville	-	-	-	-	4,279	-	29,483	-	-	-	33,762	58
Saint Matthews	-	-	-	-	-	-	1,716,248	-	-	-	1,716,248	-
Salem	-	-	-	-	9,032	-	-	2,890	12,041	10,909	34,872	17,404
Salt Lick	-	-	-	2,747	3,304	-	-	13,364	-	-	19,415	11,172
Salyersville	-	-	-	-	-	-	162,325	-	-	-	162,325	(700)
Science Hill	-	-	-	-	-	-	36,119	-	-	-	36,119	29,667
Scottsville	-	-	-	-	-	-	424,954	-	-	-	424,954	-
Sharpsburg	-	-	-	2,000	1,014	5,443	-	8,756	14,609	-	31,822	36
Shelbyville	-	-	-	-	-	-	1,541,593	-	-	-	1,541,593	-
Sherpherdsville	-	-	-	-	-	-	1,170,541	-	-	-	1,170,541	-
Shively	-	-	-	-	-	-	1,487,914	-	-	-	1,487,914	-
Simpsonville	-	-	-	-	-	-	273,750	-	-	-	273,750	-
Slaughters	-	-	-	-	-	-	2,928	-	7,888	-	10,816	8,684
Smithland	-	-	-	-	-	-	-	-	-	-	-	20,781
Somerset	-	-	-	-	-	-	1,086,746	-	-	-	1,086,746	-
South Shore	-	-	-	-	719	-	36,547	-	2,320	-	39,586	36,851
Southgate	-	-	-	-	482	-	370,310	1,749	1,264	-	373,805	-
Springfield	-	-	-	-	-	-	278,501	-	-	-	278,501	-
Stamping Ground	-	-	-	-	-	-	74,504	-	-	-	74,504	-
Stanford	-	-	-	-	-	-	347,495	-	-	-	347,495	-
Stanton	-	-	-	-	-	-	252,425	-	-	-	252,425	-
Strathmoor Village	-	-	-	-	-	-	62,506	241	-	-	62,747	-
Sturgis	-	-	-	-	-	-	-	-	-	-	-	129,791
Taylor Mill	-	-	-	-	-	-	641,531	-	-	-	641,531	-
Taylorsville	-	-	-	-	-	-	121,130	-	-	-	121,130	-
Tompkinsville	-	-	-	-	477	-	212,019	2,647	-	-	215,143	-
Trenton	-	-	-	-	-	-	27,037	-	-	-	27,037	-
Union	-	-	-	-	316,467	-	-	2,862	-	180,936	500,265	61,965
Uniontown	-	-	-	-	5,657	-	57,692	2,726	22,311	-	88,386	-
Vanceburg	-	-	-	-	-	-	100,309	-	-	-	100,309	-
Versailles	-	-	-	-	-	-	446,507	-	-	433,162	879,669	-
Villa Hills	-	-	-	-	-	-	703,539	-	-	-	703,539	-
Vine Grove	-	-	-	-	-	-	598,700	-	-	-	598,700	-
Walton	-	-	-	-	65,975	-	76,137	7,307	-	229,193	378,612	-
Warsaw	-	-	-	-	-	-	157,256	3,111	-	-	160,367	-
Watterson Park	-	-	-	-	105	-	-	274	-	-	379	73,900
Wayland	-	-	-	-	6,980	-	29,064	-	-	-	36,044	-

City	Admin	Diverted Budgeted Personnel	COVID-19 Testing & Tracing	Food Programs	Telework and Distance Learning	Medical Expenses	Payroll for Public Health and Safety Employees	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Grand Total	Remaining
West Buechel	-	-	-	-	-	-	120,606	-	-	-	120,606	-
West Liberty	-	-	-	-	-	-	332,251	-	973	-	333,224	-
West Point	-	-	-	-	-	-	82,785	-	-	-	82,785	-
Wheelwright	-	-	-	-	-	-	25,140	-	-	-	25,140	11,532
White Plains	-	-	-	2,642	24,572	-	710	4,647	47,269	-	79,840	5,139
Whitesburg	-	-	-	-	-	-	174,542	1,480	-	-	176,022	297
Whitesville	-	-	-	-	-	-	-	-	44,603	-	44,603	7,728
Wickliffe	150	-	-	-	6,979	-	9,606	4,560	36,062	4,998	62,355	-
Wilder	-	-	-	-	699	-	273,091	3,330	12,437	-	289,557	-
Williamsburg	-	-	-	-	-	-	486,125	-	7,354	5,000	498,479	-
Williamstown	-	-	-	-	-	-	371,608	-	-	-	371,608	-
Wilmore	-	-	-	-	-	-	604,345	978	1,412	-	606,735	-
Winchester	-	-	-	-	-	-	1,417,476	335,845	-	-	1,753,321	-
Wingo	-	-	-	-	-	-	-	-	22,130	-	22,130	37,806
Woodlawn Park	-	-	-	-	10,917	-	-	1,725	-	-	12,642	57,395
Worthington	-	-	-	-	-	-	142,888	-	-	-	142,888	-
Wurtland	-	-	-	-	10,108	-	31,000	2,610	8,674	20,881	73,273	-
Grand Total	\$ 6,143	\$ 83,280	\$ 3,286	\$ 54,176	\$ 1,153,406	\$ 6,099	\$ 126,265,836	\$ 1,065,018	\$ 1,340,017	\$ 2,070,154	\$ 132,047,415	\$ 4,076,046

Source: APA based on information from the Department for Local Government.

Appendix C: Kentucky Cities Not Applying for CRF Money as of March 31, 2021

City	County Located	City	County Located	City	County Located
Allen	Floyd	Hebron Estates	Bullitt	Rolling Hills	Jefferson
Bancroft	Jefferson	Hickory Hill	Jefferson	Saint Regis Park	Jefferson
Barbourmeade	Jefferson	Hills and Dales	Jefferson	Sanders	Carroll
Bellewood	Jefferson	Hindman	Knott	Sandy Hook	Elliott
Benham	Harlan	Hollow Creek	Jefferson	Sardis	Mason/Robertson
Berry	Harrison	Hollyvilla	Jefferson	Sebree	Webster
Blackey	Letcher	Houston Acres	Jefferson	Silver Grove	Campbell
Blaine	Lawrence	Hunters Hollow	Bullitt	Smithfield	Henry
Blue Ridge Manor	Jefferson	Hustonville	Lincoln	Smiths Grove	Warren
Bremen	Muhlenberg	Inez	Martin	Sonora	Hardin
Broeck Pointe	Jefferson	Junction City	Boyle/Lincoln	South Carrollton	Muhlenberg
Brooksville	Bracken	Kenton Vale	Kenton	South Park View	Jefferson
Brownsboro Farm	Jefferson	Kingsley	Jefferson	Spring Mill	Jefferson
Brownsboro Village	Jefferson	Langdon Place	Jefferson	Spring Valley	Jefferson
Buckhorn	Perry	Lincolnshire	Jefferson	Strathmoor Manor	Jefferson
California	Campbell	Lynnview	Jefferson	Sycamore	Jefferson
Cambridge	Jefferson	Manor Creek	Jefferson	Ten Broeck	Jefferson
Carrsville	Livingston	Martin	Floyd	Thornhill	Jefferson
Coldstream	Jefferson	Maryhill Estates	Jefferson	Upton	Hardin/Larue
Columbus	Hickman	Meadowbrook Farm	Jefferson	Vicco	Knott/Perry
Concord	Lewis	Melbourne	Campbell	Warfield	Martin
Corinth	Grant/Scott	Mentor	Campbell	Wellington	Jefferson
Crestview	Campbell	Mockingbird Valley	Jefferson	Westwood	Jefferson
Crossgate	Jefferson	Monterey	Owen	Wheatcroft	Webster
Dover	Mason	Moorland	Jefferson	Wildwood	Jefferson
Druid Hills	Jefferson	Murray Hill	Jefferson	Windy Hills	Jefferson
Ekron	Meade	Norbourne Estates	Jefferson	Woodburn	Warren
Eubank	Lincoln/Pulaski	Norwood	Jefferson	Woodland Hills	Jefferson
Ewing	Fleming	Oakland	Warren	Woodlawn	Campbell
Fairview	Kenton	Old Brownsboro Place	Jefferson	Worthington Hills	Jefferson
Fincastle	Jefferson	Pioneer Village	Bullitt	Worthville	Carroll
Fountain Run	Monroe	Pippa Passes	Knott		
Fox Chase	Bullitt	Pleasureville	Henry/Shelby		
Germantown	Bracken/Mason	Plum Springs	Warren		
Ghent	Carroll	Poplar Hills	Jefferson		
Glenview Manor	Jefferson	Prestonville	Carroll		
Goose Creek	Jefferson	Richlawn	Jefferson		
Grand Rivers	Livingston	River Bluff	Oldham		
Gratz	Owen	Riverwood	Jefferson		
Green Spring	Jefferson	Rolling Fields	Jefferson		

Source: APA based on information from the Department for Local Government.