



Auditor of Public Accounts  
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## **How Has Kentucky Spent Coronavirus Relief Funds? Latest Data Bulletin by Auditor Harmon Provides Information**

*Report reviews state spending of federal CARES Act dollars*

**FRANKFORT, Ky. (June 23, 2021)** – Today, Auditor Mike Harmon’s office released a data bulletin that focuses on how the Commonwealth of Kentucky spent Coronavirus Relief Funds (CRF) provided through the federal CARES Act. The data bulletin details information provided by the Office of the State Budget Director (OSBD) on how \$1.732 billion in CRF allotted to Kentucky has been used through March 31, 2021.

“Our data bulletin is not an audit, but rather serves as a way to gather information related to the spending of public dollars and present it to Kentuckians as part of my office’s goal of making all levels of government more transparent and accountable to taxpayers,” said Auditor Harmon. “The funds will also be subject to an audit, but due to a high level of public interest, we wanted to present the data in a way that was accessible and easier for people to understand.”

Of the \$1.732 billion, Kentucky received \$1.599 billion, and \$133 million was directed to Louisville Metro Government. Through the end of March 2021, Kentucky reported spending \$1.449 billion with \$150 million remaining. According to the state budget director, the Governor and the Executive Branch determined where Kentucky’s CRF dollars would be spent because the General Assembly was not in session at the time the funding was received.

Based on the information given to auditors by OSBD, these were the top spending categories for CRF funds:

**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
<b>Totals</b>	<b>\$ 1,598,594,563</b>	<b>\$ 1,448,784,246</b>	<b>\$ 149,810,317</b>

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.

“Of the total CRF dollars, 28 percent of the \$1.449 billion spent by Kentucky was in the category of ‘Qualified Government Expenditures.’ Because this category is so broad, in my opinion, it raises more questions than answers and doesn’t offer much insight into how the funds have actually been spent,” said Auditor Harmon. “This spending was deemed appropriate by the Governor and OSBD, but it will be further examined by our auditors as part of the annual Statewide Single Audit of Kentucky, which reviews compliance with federal program requirements.”

The data bulletin also contains information on expenditures by counties and cities, which account for 21 percent of the coronavirus relief fund spending, or \$311 million as provided to Auditor Harmon’s office by the Department for Local Government. Of that, \$178.9 million has been spent by county governments, and \$132 million spent by cities. The data bulletin appendices provide more detail as to how local governments spent these funds. The following charts detail the top 10 counties, and top 10 cities for spending:

### 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

### 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

The data bulletin also provides information given to auditors by the state budget director on the use of CRF dollars related to combating the coronavirus pandemic, i.e. testing and contract tracing, postsecondary education, and other areas.

“While the data our auditors compiled does give the public a view into how our Commonwealth reported spending coronavirus relief funds, my office will continue to ask questions and do our part to independently audit these funds,” Auditor Harmon said. “It is particularly important to have an independent review of these expenditures because the funds were not appropriated by the General Assembly through the normal budgetary process.”

The entire data bulletin, “An Examination of Coronavirus Relief Funds Allocated to Kentucky,” is available for review on the [auditor’s website](#).

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