

# **Kentucky Horse Racing and Gaming**

Meeting Materials

April 14, 2026



**KENTUCKY HORSE RACING & GAMING**

Kentucky's Safe Bet

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**MINUTES OF THE MARCH 10, 2026, KENTUCKY HORSE RACING AND GAMING CORPORATION MEETING**

Date: March 10, 2026, at 1:30 p.m.

Place: KHRG Conference Room and via Video Teleconference

Board Members Present: Chair Jonathan Rabinowitz, Lesley Berglar, Jason Chinn, Dr. Tiffany Daniels, Michael F. Dudgeon, Gregory L. Harbut, Kerry Harvey, William L.S. Landes, Gregory Mason, William H. May, Catherine Parke, William Redwine, C. Frank Shoop

Ex-officio Members Present: Secretary Lindy Casebier, Chad Thompson for Secretary Ray Perry and Jansen Hammock for Secretary Jeff Noel

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
<b>I. Call to Order and Roll Call</b>	4 - 5	Chair Rabinowitz called the board meeting of Kentucky Horse Racing and Gaming (KHRG) to order and performed the roll call. A quorum was recognized.	No action taken.
<b>II. New Business</b> <b>Tab 1: Minutes of the January 20, 2026, Kentucky Horse Racing &amp; Gaming Corporation Special Meeting</b>	5 - 6	Chair Rabinowitz requested a motion from the Board to approve the Minutes of the January 20, 2026, KHRG Special Meeting. Motion by Mr. Landes and second by Ms. Parke.  KHRG Chief Legal Officer, Ashleigh Bailey, was assigned the floor and shared the minutes from the January 20, 2026, board meeting. There were no changes or additions to the minutes in the meeting materials. Staff recommended approval.	Chair Rabinowitz called for a vote to approve the Minutes of the January 20, 2026, KHRG Special Meeting. Motion carried with no objections or abstentions.
<b>Tab 2: Minutes of the February 10, 2026, Kentucky</b>	6 - 7	Chair Rabinowitz requested a motion from the Board to approve the Minutes of the February 10, 2026, KHRG	Chair Rabinowitz called for a vote to approve the Minutes of the

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
<b>Horse Racing &amp; Gaming Corporation Special Meeting</b>		<p>Meeting. Motion by Mr. Landes and second by Mr. Chinn.</p> <p>KHRG Chief Legal Officer, Ashleigh Bailey, was assigned the floor and shared the minutes from the February 10, 2026, board meeting. There were no changes or additions to the minutes in the meeting materials. Staff recommended approval.</p>	<p>February 10, 2026, KHRG Meeting. Motion carried with no objections or abstentions.</p>
<b>Tab 3: Request for Approval of Sports Wagering Catalog Recommendations</b>	7 - 9	<p>Chair Rabinowitz requested a motion from the Board to approve the Request for Approval of Sports Wagering Catalog Recommendations. Motion by Mr. Chinn and second by Dr. Daniels.</p> <p>KHRG Sports Wagering Director, Hannah Simms, was assigned the floor and shared that there are some updates that include renaming of entries, some new events or governing bodies and clarifications to existing offerings. Requests were submitted by Sports Wagering Licensees and then reviewed for compliance by a KHRG employee.</p>	<p>Chair Rabinowitz called for a vote to approve the Request for Approval of Sports Wagering Catalog Recommendations. Motion carried with no objections or abstentions.</p>
<b>Tab 4: 2026 Kentucky Proud Series Fair Schedule and Officials</b>	9 - 10	<p>Chair Rabinowitz requested a motion from the Board to approve the 2026 Kentucky Proud Series Fair Schedule and Officials. Motion by Mr. Shoop and second by Ms. Parke.</p>	<p>Chair Rabinowitz called for a vote to approve the 2026 Kentucky Proud Series Fair Schedule and Officials. Motion carried with no objections or abstentions.</p>

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
		Presiding Judge Casey Larson was assigned the floor and shared some corrections to dates. The officials listed have been submitted by the fair boards and have been approved by KHRG Staff.	
<b>Tab 5: Oak Grove Officials and Date Preference System</b>	10 - 12	<p>Chair Rabinowitz requested a motion from the Board to approve the Oak Grove Officials and Date Preference System. Motion by Ms. Parke and second by Mr. Chinn.</p> <p>Presiding Judge Casey Larson was assigned the floor and shared the list of officials for Oak Grove that have been approved by staff and judges.</p>	Chair Rabinowitz called for a vote to approve the Oak Grove Officials and Date Preference System. Motion carried with no objections or abstentions.
<b>III. Division Reports</b>  <b>a. Financial Report</b>          <b>b. Thoroughbred Rulings</b>	12 - 13          14 - 15	<p>KHRG Chief Financial Officer, Katie Smith, was assigned the floor and shared two reports. The first report was the monthly financial statements for September, and the second report was an updated purchase request tracker for this fiscal year.</p> <p>Senior Vice President of Racing and Chief State Steward Barbara Borden shared thoroughbred rulings since the last meeting, the HISA of Kentucky Stewards and a running total of rulings by category.</p>	No action. Informational purposes only.

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
<p>c. Pari-Mutuel Wagering Division</p> <p>d. Sports Wagering Division</p> <p>e. Litigation Report and Financial Disclosures</p>	<p>15 - 16</p> <p>16 -17</p> <p>18</p>	<p>Pari-Mutuel Wagering Director Melissa Combs-Wright presented pari-mutuel reports for January 2026 and fiscal year 2026 from July 1 through January 30. In January, total live/on-track handle was approximately \$708K, with \$500K returned to players. Due to weather conditions, Turfway Park cancelled a couple of race dates. Despite this, the average handle per race date increased 3% compared to January 2025.</p> <p>Sports Wagering Director Hannah Simms shared the sports wagering report with a new graph representation. January 2026 saw a little over 6% growth in total handle compared to 2025.</p> <p>Chief Legal Officer Ashleigh Bailey asked that board members fill out the financial disclosure form and turn it in by April 15.</p>	
<p><b>IV. Executive Session</b></p> <p><b>During the meeting on March 10, 2026, the Board convened under closed session pursuant to KRS 61.810(1)(c) to discuss pending or proposed litigation. (CONFIDENTIAL)</b></p>	<p>18 -19</p>	<p>Chair Rabinowitz requested a motion from the Board to convene in closed session to discuss proposed or pending litigation against or on behalf of the Corporation, as permitted by KRS Chapter 61.810(1)(c). Motion by Mr. Redwine and second by Mr. Shoop.</p> <p style="text-align: center;">EXECUTIVE SESSION</p>	<p>Chair Rabinowitz called for a vote of the Board to convene in closed session. Motion carried with no objections or abstentions.</p>

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
		<p>Chair Rabinowitz requested a motion from the Board to reconvene in open session. Motion by Ms. Parke and second by Dr. Daniels.</p> <p style="text-align: center;">RECONVENED TO OPEN SESSION</p>	<p>Chair Rabinowitz called for a vote of the Board to reconvene in open session. Motion carried with no objections or abstentions.</p>
<p><b>V. Other Business:</b>  <b>Tab 1: <i>Lonette Manley v. KHRGC</i>, KHRGC-25-SB-004</b></p>	<p>20</p>	<p>Chair Rabinowitz requested a motion from the Board to address the administrative proceeding <i>Lonette Manley vs. KHRGC</i>, KHRGC-25-SB-004, and adopt the recommendation of the hearing officer to dismiss the action. Motion by Ms. Berglar and second by Ms. Parke and Mr. Shoop.</p>	<p>Chair Rabinowitz called for a vote to adopt the hearing officer's recommended Order of Dismissal in <i>Lonette Manley vs. KHRGC</i>, Administrative Action Number KHRGC-25-SB-004. Motion carried with no objections or abstentions.</p>
<p><b>VI. Adjournment</b></p>	<p>21</p>	<p>With no other business, Chair Rabinowitz requested a motion from the Board to adjourn the March 10, 2026, Meeting. Motion by Mr. Harvey and second by Mr. Chinn. Meeting adjourned.</p>	<p>Chair Rabinowitz called for a vote to adjourn. Motion carried with no objections or abstentions.</p>

**NOTE:** The meeting materials and any amendments and/or supplements thereto, subject to any applicable exemptions, and the official Transcript are incorporated by reference as if set forth fully herein.

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming Corporation  
FROM: Ashleigh Bailey, Chief Legal Officer  
DATE: April 14, 2026  
RE: **REQUEST FOR CONTRACT MODIFICATION WITH FROST BROWN TODD GIBBONS**

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On November 25, 2025, KHRG was served with a lawsuit by three charitable organizations regarding an order issued by KHRG. In an unrelated matter, litigation was threatened by Gen Y, a charitable gaming facility licensee KHRG declined to renew. Although an RFP for litigation services had been released and responses received, representation for litigation services was needed immediately. Due to timing of litigation and threatened litigation, an emergency procurement was approved by President/CEO Eads to retain services from Frost Brown Todd, LLC, on November 26, 2025, with the contract not to exceed \$100,000. At the KHRG's Special Board Meeting on December 15, 2025, the Board ratified President Eads emergency procurement.

Following the approval and ratification, Gen Y brought suit against KHRG in Jefferson Circuit Court. The concurrence of both lawsuits require the not to exceed amount to be modified from \$100,000.00 to \$265,000.00.

KHRG staff recommends approval of the modification of the contract with Frost Brown Todd Gibbons, fka Frost Brown Todd, LLC, increasing the not to exceed amount to \$265,000.00.

**BOARD ACTION**

\_\_\_\_\_ Approve

\_\_\_\_\_ Defer

\_\_\_\_\_ Deny



Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

Yes  Emergency

If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

On November 25, 2025, KHRG was served with a lawsuit by three charitable organizations regarding an order issued by KHRG. In an unrelated matter, litigation was threatened by Gen Y, a facility licensee KHRG declined to renew. Although an RFP for litigation services had been released and responses received, representation for litigation services was needed immediately. Due to timing of litigation and threatened litigation, an emergency procurement was approved by President/CEO Eads to retain services from Frost Brown Todd, LLC, on November 26, 2025, with the contract not to exceed \$100,000. At the KHRG's Special Board Meeting on December 15, 2025, the Board ratified President Eads emergency procurement.

Following the approval and ratification, Gen Y brought suit against KHRG in Jefferson Circuit Court. The concurrence of both lawsuits require the not to exceed amount to be modified from \$100,000.00 to \$265,000.00.

FUTURE PURCHASES: Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

This purchase will not obligate KHRG to this particular vendor for future services.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.

KHRG will not have representation for the lawsuit if the request for litigation services is not approved.

Attach a Word document with additional justification if additional space is needed for any of the above.

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Katie Smith, Chief Financial Officer  
DATE: April 3, 2026  
RE: **PURCHASE REQUESTS FOR FY26-27**

In preparation for FY26-27, the following purchases requests were presented to the Finance Committee for approval and recommendation to the KHRG Board at its April meeting as these contracts/services are expiring on June 30, 2026, and require approval for renewals and/or continued services:

Vendor	Description	Annual Amount Not to Exceed
Dean Dorton Allen Ford PLLC	Finance and HR services	\$462,000
GLI Capital Group Inc.	Compliance and integrity services	\$100,000
Kentucky Horse Park	Lease for office space	\$164,850
KY Thoroughbred Owners & Breeders	KTBF advertising	\$75,000
Public Protection Cabinet	Database services for sports wagering and charitable gaming	\$400,000
TEKSystems	IT Project Manager-Senior	\$200,000
The Industrial Laboratories Company Inc.	Post-race laboratory testing	\$10,000
The Jockey Club Information Systems Inc.	Database, website hosting, custom reports to support KTBF program	\$73,987.80
Thoroughbred Daily News	KTBF advertising	\$35,400
University of Kentucky Vet Diagnostic Laboratory	Equine necropsies	\$80,000

Individual purchase requests are attached for review/reference.

KHRG staff recommends approval to enter into the contracts/agreements with the vendors listed above.

**BOARD ACTION**

\_\_\_\_\_ Approve  
\_\_\_\_\_ Defer  
\_\_\_\_\_ Deny

## Kentucky Horse Racing and Gaming Corporation Purchase Request Form


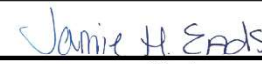
<b>Short Description</b>		Finance & HR Services	
Date	3/20/2026		
Requestor	Katie Smith	Phone #	502 782-4018
Procurement Type	Service	Procurement Method	Competitive Negotiation
Fund	374R - Administration & 381A Charitable Gaming		
Expense Type	E150 - Business Process Services		
<b>Suggested Vendor / Supplier Information:</b>		<b>Contact Information:</b>	
Name	Dean Dorton Allen Ford PLLC	Name	Julia Ray
Street Address	250 West Main Street	Email	jray@deandorton.com
City, State Zip	Lexington, KY 40507	Phone	502 566-1031
Phone		Website	
Amount of Purchase	\$462,000 annually	Anticipated Start Date	7/1/26
Estimate or Actual?	Estimated	Anticipated End Date	6/30/28
Is there a Master Agreement or other state agreement?	No	Agreement Number	

**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

RFP 374 250000108 was issued during fiscal 2025 to identify a vendor to outsource finance and human resource services for KHRG. Personal Service Contract 2500001458 was entered into with Dean Dorton Allen Ford, PLLC to transition finance and HR systems from the Commonwealth to KHRG, provide comprehensive outsourced finance, budget, accounting and HR services in the short-term and assist in determining the best long-term solutions for these services, and the contract included renewal options for up to two additional two-year periods. Given the renewal options in the current agreement, staff is requesting approval to renew the agreement for the additional two-year period at a total cost of \$38,500 per month and include reviews/updates of the scope of work and fee every 6 months. See attached scope of work to be included for the first six months of the contract term.

Attach a Word document with additional justification if additional space is needed for any of the above.

Department Level Approval:		03/20/2026
		Date
CEO Approval:		03.26.26
	Signature	Date
Finance Committee Approval (if required):	Meeting Date	
KHRGC Board Approval (if required):	Meeting Date	

Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

**FUTURE PURCHASES:** Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

**IMPACT TO KHRGC:** Explain the impact to KHRGC if this request is not approved.

Attach a Word document with additional justification if additional space is needed for any of the above.



Date: March 12, 2026

To: Katie Smith  
Chief Financial Officer  
Kentucky Horse Racing and Gaming Corporation  
4047 Iron Works Pkwy  
Lexington KY 40511

From: Kaydee Ruppert  
Associate Director  
Dean Dorton  
250 West Main St, Suite 1400  
Lexington KY 40507

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## **PROPOSED EXTENSION OF SERVICE AGREEMENT**

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### **PERIOD COVERED**

July 1, 2026 to June 30, 2027

### **FEE**

Fees under the scope of this proposal are:

- Monthly Fee = \$38,500

### **SCOPE OF WORK**

#### **ACCOUNTING & FINANCIAL SERVICES**

##### **Scope:**

- Manage an efficient accounting workflow process that includes internal controls and segregation of duties.
- 24/7 access data managed through these online systems: Intacct (accounting software) and BILL (bill pay & expense management system).
- Oversee the accounts payable process, including automation and workflows, data entry and payment of bills after documented Company approval.

- Record invoices issued by the Company and maintain aging reports.
- Facilitate the revenue recognition process.
- Oversee cash handling processes, including receipt data entry.
- Reconcile and record receipts received through alternative payment systems.
- Complete monthly bank and credit card reconciliations.
- Prepare and enter monthly journal entries related to payroll, depreciation, accrual activity, etc.
- Reconcile all material asset and liability accounts each month and maintain reconciliation records for audit.
- Prepare monthly financial statements by the 25th day following the reporting date. This timeline assumes that outstanding documentation and responses required from Corporation have been received at least 2 business days prior. Standard monthly reporting package to include the following:
  - Statement of Net Position
  - Statement of Activities, comparative to budget
  - Net Position by Fund
- Prepare other requested financial reports as needed and within reasonable timeframes.
- Maintain real-time dashboards data addressing key performance indicators.
- Advise on the development of an annual budget.
- Maintain a schedule of fixed assets and depreciation.
- Meet remotely with Corporation's staff leadership bi-weekly to advise/consult regarding financial data, fiscal and business integrity, cash flow, and general business challenges.
- Prepare and electronically file annual 1099 forms.
- Collect requested supporting documentation in response to annual audit sample selection and assist in other general audit-related requests.
- Examine draft audit reports for completeness and correspondence with financial records.
- Assist in the evaluation and response to any audit findings or recommendations.
- Oversee the scope of work provided by our Human Resource & Payroll Partner, On Plane.

#### **HUMAN RESOURCE & PAYROLL SERVICES (On Plane)**

##### **Scope:**

- Administer and support UKG payroll by processing payroll, reconciling data, ensuring compliance, and configuring system reports and HR modules (Performance Management, Goal Setting, Applicant Tracking) as needed.
- Manage multi-county and multi-state payroll taxes by establishing new tax accounts, completing registrations, and filing required documents in coordination with KHRGC, Dean Dorton and UKG.
- Maintain federal and state regulatory compliance by completing unemployment filings, preparing required annual reports, and monitoring regulatory mandates.
- Develop and update HR policies as organizational needs arise.
- Provide employee relations guidance by advising on sensitive or complex situations, including compliance concerns, accommodations, performance issues, and terminations.
- Deliver HR coaching and development for Cherri through two sessions per month.
- Advise on recruiting activities by supporting new position creation, drafting job descriptions, preparing offer letters, and coordinating onboarding.

- Complete the compensation study review by conducting market benchmarking and analyzing pay structures. (Note: benchmarking system fees are excluded and will require an additional \$4,000 if renewed.)
- Optimize UKG by supporting training compliance tracking, building dashboards for key metrics, integrating EEO data (upon implementation of Applicant Tracking), enhancing reporting, and reducing payroll, PTO, and system errors to improve accuracy and speed.
- Complete annual required reporting including OSHA advisory, ACA completion and filing, EEO-1 completion and filing, and W-2/1095 preparation and filing.
- Support performance management processes including employee and manager feedback, mid-year reviews, goal setting, succession planning, and end-of-year evaluations.
- Support leadership development initiatives as needs are identified.
- Support continued integration of KHRGC and Charitable Gaming to ensure alignment of HR processes and systems.



Do any of the following apply to this request?

No Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No Emergency

If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

**FUTURE PURCHASES:** Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

**IMPACT TO KHRGC:** Explain the impact to KHRGC if this request is not approved.

Attach a Word document with additional justification if additional space is needed for any of the above.

# Kentucky Horse Racing and Gaming Corporation

## Purchase Request Form

**Short Description** Lease for Office Space

Date 3/26/2026

Requestor Susan Speckert

Phone # 502 782-8564

Procurement Type Service

Procurement Method Non-Competitive Negotiation

Fund 374R - Administration

& 381A Charitable Gaming

Expense Type E222 - Building Rental

Suggested Vendor / Supplier Information:

Contact Information:

Name Kentucky Horse Park  
 Street Address 4089 Ironworks Pike  
 City, State Zip Lexington, KY 40511  
 Phone

Name   
 Email   
 Phone

Website

Amount of Purchase \$164,850 annually

Anticipated Start Date 7/1/26

Estimate or Actual? Estimated

Anticipated End Date 6/30/28

Is there a Master Agreement or other state agreement? No

Agreement Number

**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

KHRG leases 7,468 square feet of office and storage space at 4047 Iron Works Parkway in Lexington from Kentucky Horse Park at a rate of \$17.50 per square foot, including utilities, for an annual rent of \$130,515. The existing lease expires June 30, 2026, and includes the option to extend for an additional two year period.

With the growth of the KHRG team, additional office space is needed and available on the second floor of the building. Staff is requesting approval of a 2nd lease modification to extend the lease for an additional two year period (June 30, 2028) and increase the leased space to 9,420 square feet at the rate of \$17.50 per square foot including utilities for an annual rent of \$164,850 (\$13,737.50 monthly).

Attach a Word document with additional justification if additional space is needed for any of the above.

Department Level Approval: s/Susan B. Speckert 3/26/2026  
Signature Date

CEO Approval: /s/Jamie H. Eads 03.26.26  
Signature Date

Finance Committee Approval (if required):    
Meeting Date

KHRGC Board Approval (if required):    
Meeting Date

Do any of the following apply to this request?

Yes  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

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*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

KHRG moved into the office space located at 4047 Iron Works Parkway in 2023 at a cost of \$17.50 per square foot including utilities. The office is centrally located amongst the licensed associations across Kentucky, and rent costs are reasonable compared to similar spaces. KHRG would likely have to spend additional funds for upfit and moving if an alternative space was identified.

FUTURE PURCHASES: Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

The proposed purchase is for office and storage space which is necessary for KHRG to operate.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.

KHRG would not be able to operate without an office for employees to work.

Attach a Word document with additional justification if additional space is needed for any of the above.

# Kentucky Horse Racing and Gaming Corporation Purchase Request Form

<b>Short Description</b>		KTBIF Advertising	
Date	3/19/2026		
Requestor	Drew Conners	Phone #	859-246-2040
Procurement Type	Service	Procurement Method	Non-Competitive Negotiation
Fund	374L - KY Thoroughbred Breeder Incentive Fund		
Expense Type	E255 - Advertising		
<b>Suggested Vendor / Supplier Information:</b>		<b>Contact Information:</b>	
Name	KY Thoroughbred Owners & Breeders	Name	Chauncey Morris
Street Address	4079 Iron Works Pkwy	Email	<a href="mailto:cmorris@kta-ktob.com">cmorris@kta-ktob.com</a>
City, State Zip	Lexington, KY 40511	Phone	859-381-1414
Phone	859-381-1414	Website	kentuckybred.org
Amount of Purchase	\$75,000.00	Anticipated Start Date	7/1/26
Estimate or Actual?	Estimated	Anticipated End Date	6/20/27
Is there a Master Agreement or other state agreement?	No	Agreement Number	

**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

Renewal of the annual services for FY27 from KTOB is being requested for advertising services for the KTBIF. The KTBIF and KTOB share the common goal to promote and encourage thoroughbred breeding and racing in Kentucky. Advertising in conjunction with the KTOB allows KTBIF to share marketing expenses without duplicating efforts and keeps consistent messaging to breakthrough all the advertising clutter. KTBIF and KTOB will strategically place advertisements around Breeders' Cup World Championships, Eclipse Awards, The Triple Crown, Royal Ascot touting the success and benefits of breeding and owning a Kentucky-bred thoroughbred. Historically, KTBIF & KTOB have had a presence in the farm directories, TDN, Blood-Horse and Daily Racing Form. In addition to advertising in North America, KTBIF also participates in an international ad campaign with KTOB. Due to the sheer number of advertising entities involved and scope of the advertising campaigns, KTOB manages the placement and design of ads, including KTBIF in the final approval process. KTOB will then invoice each entity accordingly and does not charge an additional fee for this service. It is estimated that the KTBIF will spend approximately \$75,000 throughout FY27. KRS 230.800 authorizes the administration of the KTBIF and states that up to 10% may be allocated for administration and operation of the corporation. Currently, 5% is being allocated to administer the KTBIF fund, including advertising.

Attach a Word document with additional justification if additional space is needed for any of the above.

Department Level Approval:	<u>Drew Conners</u> <small>Signature</small>	3/23/2026 <small>Date</small>
CEO Approval:	<u>Jamie H. Eads</u> <small>Signature</small>	03.23.2026 <small>Date</small>

Finance Committee Approval (if required): \_\_\_\_\_  
Meeting Date

KHRGC Board Approval (if required): \_\_\_\_\_  
Meeting Date

Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

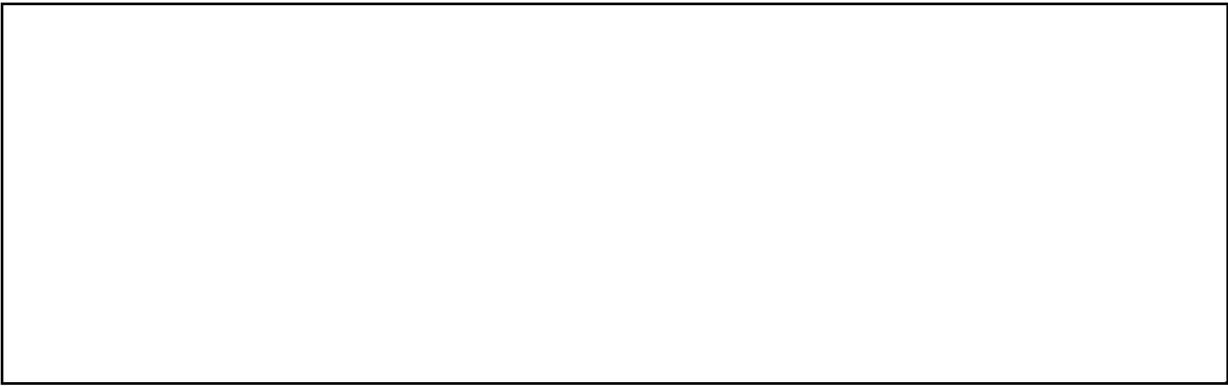
If Yes, present explanation in the space below of the emergency condition that created a threat or impending threat of public welfare or safety such as fire, flood, tornado, other natural or man-made disaster, epidemic, riot, enemy attack, sabotage, explosion, power failure, energy shortage, transportation emergency, equipment failure or state or federal legislative mandate or similar event.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

FUTURE PURCHASES: Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.



Attach a Word document with additional justification if additional space is needed for any of the above.



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R. Eric Waldman

4079 Iron Works Parkway  
Lexington, KY 40511-8512 USA  
(800) 552-3781  
Phone +1 (859) 259-1643  
Fax +1 (859) 233-9737



March 5, 2026

Drew Conners  
Kentucky Horse Racing & Gaming Corporation  
4047 Iron Works Parkway  
Lexington, KY 40511 USA

Dear Mr. Conners:

In our role as Registrar of the Kentucky Thoroughbred Development Fund and trade association for Thoroughbred breeding and racing in the Commonwealth of Kentucky, the Kentucky Thoroughbred Owners & Breeders, Inc. (KTOB) maintains a promotional fund, retains the services of a full-service advertising firm, and contracts with several domestic and international service providers in television, print, and digital media to communicate and promote the Kentucky-bred Thoroughbred.

KTOB is positioned to provide the Kentucky Horse Racing & Gaming Corporation advertising services for the Kentucky Thoroughbred Breeders' Incentive Fund (KBIF), in television, print, and digital under a cost-sharing arrangement in messaging which touts the success and benefits of Thoroughbred breeding and racing in the Commonwealth of Kentucky.

Kentucky breeding and racing continue unprecedented growth compared to foreign and domestic competition, and these efforts seek to further our dominance. We believe the KBIF contribution should not exceed \$75,000 for the FYE June 2027.

As always, please contact me should you have any questions.

Sincerely,

Chauncey Morris  
Executive Director

**COMPETITIVE BIDDING EXCEPTIONS: STANDING DETERMINATION OF NOT PRACTICABLE OR FEASIBLE**

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OPS has determined that the following specific items are not practicable or feasible for competitive bidding. Only the specific goods or services listed are exempt from competitive bidding. Except when noted below, an agency shall not exceed its single quote small purchase authority without the prior approval of OPS.

1. **Fresh meat, fresh dairy, fresh produce, fresh seafood and fresh eggs.** 200 KAR 5:309(14).
2. **Transcripts.** Purchase of court reporter services to furnish originals and copies of transcriptions of court proceedings, depositions, hearings and other legal proceedings, or public stenographer for public forums and meetings, if minutes or verbatim records are required.
3. **Advertisements, public media, public displays, billboards, signage and booths.** Dissemination of information and the purchase or rental of promotional related items for official agency use. Includes direct placement of advertising without production costs.
4. **Insurance and bonds under \$10,000.** The purchase of insurance and bonds of \$1,000 or more requires prior approval by the FAC's Division of State Risk and Insurance Services and OPS. A contract shall be created by the agency in the state's eProcurement system to document the selection and forwarded through the FAC's Division of State Risk and Insurance Services and OPS for electronic approval prior to a purchase of insurance or bonds. KRS 45A.022.
5. **Equipment repair service and parts.** If the cost exceeds \$5,000 for a single repair, an agency shall submit three (3) written quotes for the repair and explain why the repair cost is reasonable. If three (3) quotes are not feasible, the requesting agency shall submit written justification stating the reason why three (3) quotes cannot be obtained. If repairs will be made by agency personnel, repair parts may be obtained up to a replacement total of the agency's small purchase authority. If the repair cost represents a substantial percentage of equipment market value, an agency shall justify incurring repair expense versus the purchase of new or used equipment.
6. **Short-term equipment and supplies rental.** Lease of non-proprietary equipment and supplies for no more than six (6) months.
7. **Airfare, discount travel tickets.** An agency may purchase discount airfare or travel tickets for authorized employee travel requirements. All provisions of state travel regulations are applicable. 200 KAR 2:006.
8. **Conferences and Other Events Hosted by Agencies.** When the cost exceeds the agency's purchase authority, the agency shall obtain three (3) written quotes for all necessary event services. If it is determined that three (3) quotes are not feasible, the agency shall provide written justification as to why quotes were not obtainable. If specifications are revised after conducting the initial evaluation of quotes, all vendor(s) shall be advised of the revision(s) and given the opportunity to provide revised quotations. If appropriate, the agency may conduct best and final offers with the vendor(s) determined to be acceptable. The agency may also negotiate with the best evaluated offeror. Every effort shall be made to procure the services as cost effectively as possible.
9. **Vehicle motor fuels.** Vehicle motor fuels shall be purchased for use in state-owned vehicles and machinery only by fleet fuel credit cards provided and issued by the vendor awarded the current applicable Master Agreement (MA). The state procurement card may be used for out-of-state fuel purchases where the fleet fuel credit card is not accepted in accordance with FAP 111-58-00(3)(d)(5).
10. **Deaf and Hard of Hearing Interpreters.** Purchase of the services of deaf interpreters for public meetings, training sessions, or as needed to meet the requirements of the Kentucky Commission on the Deaf and Hard of Hearing Interpreter Referral Services Program (735 KAR 2:020(1)), the Rehabilitation Act (29 USC 794d), and the Americans with Disabilities Act (42 USC 126).

- 11. Foreign language interpreters.** Purchase of the services of foreign language interpreters for public meetings, training sessions, or as needed to meet the requirements of the agency to provide service to the public in the execution of official duties of the agency.
- 12. Other goods and services.** An agency may present electronic justification for purchases under this policy to OPS. Prior approval of the executive director of OPS shall be obtained, if the cost exceeds the agency's small purchase authority.

Related to: KRS 45A.080(1); KRS 45A.095(1); 200 KAR 5:309



Do any of the following apply to this request?

Yes  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

The Public Protection Cabinet (PPC) currently provides KHRG with database services for sports wagering license issuance, secure online portal usage and maintenance operations, and website and new application services. PPC provides similar services for charitable gaming. Notably, PPC built the databases for charitable gaming and sports wagering and manages the back-end services on their sites. The services provided are critical to KHRG's operations in sports wagering and charitable gaming. If not approved, KHRG's sports wagering and charitable gaming divisions would be severely disrupted with a significant negative impact to licensing services. The databases may not be able to be transferred to another vendor and, regardless, another vendor would not have the same experience with these programs and processes. Further, KHRG's staff would need to learn new systems and processes while also completing their regular job duties.

**FUTURE PURCHASES:** Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

Future purchases may be competitively awarded.

**IMPACT TO KHRGC:** Explain the impact to KHRGC if this request is not approved.

The services provided are critical to KHRG's operations in sports wagering and charitable gaming. If not approved, KHRG's sports wagering and charitable gaming divisions would be severely disrupted with a significant negative impact to licensing services. Moreover, KHRG would be forced to find a replacement vendor as quickly as possible as these services are actively being provided. Another vendor would not have the same experience with the current processes and KHRG staff would be forced to learn how to operate a new program while completing their regular job duties at the same time. This would prove to be inefficient and ineffective.

Attach a Word document with additional justification if additional space is needed for any of the above.

# Kentucky Horse Racing and Gaming Corporation Purchase Request Form

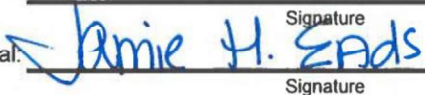
<b>Short Description</b>		IT Project Manager-Senior	
<b>Date</b>	3/26/2026		
<b>Requestor</b>	Susan Speckert	<b>Phone #</b>	502 782-8564
<b>Procurement Type</b>	Service	<b>Procurement Method</b>	Cooperative Purchasing
<b>Fund</b>	67% 374R - Administration	33% 381A Charitable Gaming	
<b>Expense Type</b>	E191 - Contract Labor		
<b>Suggested Vendor / Supplier Information:</b>		<b>Contact Information:</b>	
<b>Name</b>	TEKSystems	<b>Name</b>	Mike Smith
<b>Street Address</b>	1006 Leawood Drive, Suite 100	<b>Email</b>	mismith@teksystems.com
<b>City, State Zip</b>	Frankfort, KY 40601	<b>Phone</b>	502-671-2162
<b>Phone</b>		<b>Website</b>	
<b>Amount of Purchase</b>	\$90/hour up to \$200,000	<b>Anticipated Start Date</b>	7/1/26
<b>Estimate or Actual?</b>	Estimated	<b>Anticipated End Date</b>	6/30/27
<b>Is there a Master Agreement or other state agreement?</b>	<input checked="" type="checkbox"/> Yes	<b>Agreement Number</b>	758 2300001088

**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

The Commonwealth of Kentucky has master agreements for staff augmentation with seven vendors for IT contractor hourly based contracts. A description of the services needed for assisting KHRG with transitioning all technology services from the Commonwealth Office of Technology (e.g., infrastructure, hardware, software, equipment, network, user account identities, security requirements, monitoring, support, etc.) was shared with all seven vendors to request potential candidates for the role. Rachel Wilson with TEKSystems was selected and has been working on the project since January 2026. The IT Project Manager-Senior is responsible for determining all technology and services currently being provided by COT and structuring a transition plan to establish all necessary services independent of COT. The transition plan includes advising and assisting the COO to draft and issue an RFP or multiple RFPs to establish all necessary services independent of COT. The transition plan will also include advising and assisting the COO in determining long-time service provision, including staffing and outsourcing.

Attach a Word document with additional justification if additional space is needed for any of the above.

<b>Department Level Approval:</b>	s/Susan B. Speckert	3/26/2026
<b>CEO Approval:</b>	 <small>Signature</small>	3/30/2026 <small>Date</small>
<b>Finance Committee Approval (if required):</b>	_____ Meeting Date	
<b>KHRGC Board Approval (if required):</b>	_____ Meeting Date	

Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

**FUTURE PURCHASES:** Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

**IMPACT TO KHRGC:** Explain the impact to KHRGC if this request is not approved.

Attach a Word document with additional justification if additional space is needed for any of the above.



Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

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**IMPACT TO KHRGC:** Explain the impact to KHRGC if this request is not approved.

Attach a Word document with additional justification if additional space is needed for any of the above.



Do any of the following apply to this request?

Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

Yes Sole Source

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Emergency

If Yes, present explanation in the space below of the emergency condition that created a threat or impending threat of public welfare or safety such as fire, flood, tornado, other natural or man-made disaster, epidemic, riot, enemy attack, sabotage, explosion, power failure, energy shortage, transportation emergency, equipment failure or state or federal legislative mandate or similar event.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

Sole source designation is being requested for database & website hosting, custom reporting, database management and a list of qualified breeders eligible eligilbe to receive KTBIF awards in accordance with 810 KAR 7:020.

KRS 230.800 created the KTBIF and 810 KAR 7:020 is the regulation that administers the fund. 810 KAR 7:020 specifically identifies The Jockey Club as the entity to identify winning horses, qualified breeders, qualified winner's earnings, race name, race number and the registration number of the horse.

The Jockey Club created kbif.kybreeders.com for breeders to register to the KTBIF and is the sole registry of thoroughbred horses in North America.

FUTURE PURCHASES: Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

The Jockey Club is the only thoroughbred registry in North America and is needed for the KTBIF to conduct business. It allows participants to nominate pregnant mares as well as verifying the resulting foals eventual earnings on a racetrack. The Jockey Club will need to be the vendor to supply this information. Eligibility rules can be found in 810 KAR 7:020 as The Jockey Club is defined in this regulation.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.

KHRG would not be able to identify and verify breeders eligible for KTBIF awards and would not be able to administer the fund pursuant to KRS 230.800 and 810 KAR 7.020.

Attach a Word document with additional justification if additional space is needed for any of the above.



# SALES QUOTE

821 Corporate Drive  
Lexington, KY 40503

SALES QUOTE # 120  
Date: 3/16/2026

**To:**  
Kentucky Horse Racing Commission  
4063 Iron Works Pkwy. Bldg. B  
Lexington, Kentucky 40511

Expiration Date: 3/31/2027

Representative	Job	Payment terms	Due date
Tony Ottaiano	KHRC	Net 30	N/A

Qty	Description	Unit price	Line total
12 months	Support fee for the back office and web software system: Per Schedule B of the March 8, 2019 Master Services Agreement	\$3,333.00/month	\$39,996.00
12 months	Report: Monthly racing data	\$516.66/month	\$6,199.92
12 months	Report: Foals for the current year as they are named	\$83.33/month	\$999.96
12 months	Report: Foals for the current year as they are registered	\$416.66/month	\$4,999.92
12 months	Report: Graded race entries for KY Breds when entered in Graded Racings in USA and Canada	\$50.00/month	\$600.00
12 months	Hosting and Managed Services	\$1,766.00 /month	\$21,192.00
	Miscellaneous reports or program enhancements	As occurred	As occurred
	<b>Subtotal</b>		\$73,987.80
	<b>Sales Tax</b>		0.00
	<b>Total</b>		\$73,987.80

# Kentucky Horse Racing and Gaming Corporation

## Purchase Request Form

<b>Short Description</b>		KTBIF Advertising	
Date	3/23/2026		
Requestor	Drew Conners	Phone #	859-246-2040
Procurement Type	Service	Procurement Method	Non-Competitive Negotiation
Fund	374L - KY Thoroughbred Breeder Incentive Fund		
Expense Type	E255 - Advertising		
<b>Suggested Vendor / Supplier Information:</b>		<b>Contact Information:</b>	
Name	Thoroughbred Daily News, LLC	Name	Ray Villa
Street Address	60 Broad Street, Suite 105	Email	accounting@thoroughbreddailyne
City, State Zip	Red Bank, NJ 07701	Phone	732-747-8060 Option 3
Phone	732-747-8060	Website	thoroughbreddailynews.com
Amount of Purchase	\$35,400.00	Anticipated Start Date	7/1/26
Estimate or Actual?	Estimated	Anticipated End Date	6/20/27
Is there a Master Agreement or other state agreement?	No	Agreement Number	

**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

Renewal of annual services for FY27 from Thoroughbred Daily News, LLC (TDN). TDN has been a valuable advertising partner helping to promote KTBIF Award winners of eligible stakes races around the world. TDN is one of the top thoroughbred news outlets in the industry. Participants read their publication daily to keep up with all things thoroughbred racing and breeding. One of the popular sections in their publication are the results from the day prior or articles on notable stakes races around the world and they are usually littered with KY-bred thoroughbreds. This has been a longtime advertising staple of the KTBIF as each winner's summary is notated with a specific KTBIF Banner Ad notating that horse is eligible for a Kentucky breeders incentive award. This helps to drive interest of owner's and breeders' not familiar with the program and retains top of mind awareness for those who do currently participate. KTBIF purchases these banner ads in blocks of 100 with a max of 400 for the year. Any unused advertising will rollback into the fund. KRS 230.800 authorizes the administration of the KTBIF and states that up to 10% may be allocated for administration and operation of the corporation. Currently, 5% is being allocated to administer the KTBIF fund, including advertising

Attach a Word document with additional justification if additional space is needed for any of the above.

Department Level Approval:	<u>Drew Conners</u>	<u>3/23/2026</u>
	<small>Signature</small>	<small>Date</small>
CEO Approval:	<u>Jamie H. Eads</u>	<u>03.23.2026</u>
	<small>Signature</small>	<small>Date</small>

Finance Committee Approval (if required): \_\_\_\_\_  
Meeting Date

KHRGC Board Approval (if required): \_\_\_\_\_  
Meeting Date

Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

If Yes, present explanation in the space below of the emergency condition that created a threat or impending threat of public welfare or safety such as fire, flood, tornado, other natural or man-made disaster, epidemic, riot, enemy attack, sabotage, explosion, power failure, energy shortage, transportation emergency, equipment failure or state or federal legislative mandate or similar event.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

FUTURE PURCHASES: Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.



Attach a Word document with additional justification if additional space is needed for any of the above.

# Estimate

60 BROAD ST STE 105  
 RED BANK, NJ 07701

Date	Estimate #
3/19/2026	2026-039

<b>Name / Address</b>
Kentucky Breeders' Incentive Fund 4063 Iron Works Parkway Building B Lexington, KY 40511

			Project
Description	Qty	Rate	Total
2026 TDN Bullet Ads Proposal	100	88.50	8,850.00
<p>Invoicing &amp; Payment. KHRGC shall pay to Contractor eighty-eight dollars and fifty cents (\$88.50) per advertisement placed by Contractor on KHRGC's behalf. KHRGC shall purchase one hundred (100) advertisements at a time, in advance, for a total of eight thousand eight hundred fifty dollars (\$8,850).</p> <p>Each time Contractor has exhausted the supply of pre-purchased advertisements, Contractor shall notify KHRGC in writing and supply KHRGC with an itemized, written accounting of when and where each advertisement was used. Upon receipt of written notice that the supply of pre-purchased advertisements has been exhausted, KHRGC shall have the option but not the obligation to purchase an additional lot of one hundred (100) advertisements at the same terms. The total amount paid by KHRGC under this Agreement shall not exceed \$35,400.</p>			
		<b>Total</b>	\$8,850.00

**COMPETITIVE BIDDING EXCEPTIONS: STANDING DETERMINATION OF NOT PRACTICABLE OR FEASIBLE**

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OPS has determined that the following specific items are not practicable or feasible for competitive bidding. Only the specific goods or services listed are exempt from competitive bidding. Except when noted below, an agency shall not exceed its single quote small purchase authority without the prior approval of OPS.

1. **Fresh meat, fresh dairy, fresh produce, fresh seafood and fresh eggs.** 200 KAR 5:309(14).
2. **Transcripts.** Purchase of court reporter services to furnish originals and copies of transcriptions of court proceedings, depositions, hearings and other legal proceedings, or public stenographer for public forums and meetings, if minutes or verbatim records are required.
3. **Advertisements, public media, public displays, billboards, signage and booths.** Dissemination of information and the purchase or rental of promotional related items for official agency use. Includes direct placement of advertising without production costs.
4. **Insurance and bonds under \$10,000.** The purchase of insurance and bonds of \$1,000 or more requires prior approval by the FAC's Division of State Risk and Insurance Services and OPS. A contract shall be created by the agency in the state's eProcurement system to document the selection and forwarded through the FAC's Division of State Risk and Insurance Services and OPS for electronic approval prior to a purchase of insurance or bonds. KRS 45A.022.
5. **Equipment repair service and parts.** If the cost exceeds \$5,000 for a single repair, an agency shall submit three (3) written quotes for the repair and explain why the repair cost is reasonable. If three (3) quotes are not feasible, the requesting agency shall submit written justification stating the reason why three (3) quotes cannot be obtained. If repairs will be made by agency personnel, repair parts may be obtained up to a replacement total of the agency's small purchase authority. If the repair cost represents a substantial percentage of equipment market value, an agency shall justify incurring repair expense versus the purchase of new or used equipment.
6. **Short-term equipment and supplies rental.** Lease of non-proprietary equipment and supplies for no more than six (6) months.
7. **Airfare, discount travel tickets.** An agency may purchase discount airfare or travel tickets for authorized employee travel requirements. All provisions of state travel regulations are applicable. 200 KAR 2:006.
8. **Conferences and Other Events Hosted by Agencies.** When the cost exceeds the agency's purchase authority, the agency shall obtain three (3) written quotes for all necessary event services. If it is determined that three (3) quotes are not feasible, the agency shall provide written justification as to why quotes were not obtainable. If specifications are revised after conducting the initial evaluation of quotes, all vendor(s) shall be advised of the revision(s) and given the opportunity to provide revised quotations. If appropriate, the agency may conduct best and final offers with the vendor(s) determined to be acceptable. The agency may also negotiate with the best evaluated offeror. Every effort shall be made to procure the services as cost effectively as possible.
9. **Vehicle motor fuels.** Vehicle motor fuels shall be purchased for use in state-owned vehicles and machinery only by fleet fuel credit cards provided and issued by the vendor awarded the current applicable Master Agreement (MA). The state procurement card may be used for out-of-state fuel purchases where the fleet fuel credit card is not accepted in accordance with FAP 111-58-00(3)(d)(5).
10. **Deaf and Hard of Hearing Interpreters.** Purchase of the services of deaf interpreters for public meetings, training sessions, or as needed to meet the requirements of the Kentucky Commission on the Deaf and Hard of Hearing Interpreter Referral Services Program (735 KAR 2:020(1)), the Rehabilitation Act (29 USC 794d), and the Americans with Disabilities Act (42 USC 126).

- 11. Foreign language interpreters.** Purchase of the services of foreign language interpreters for public meetings, training sessions, or as needed to meet the requirements of the agency to provide service to the public in the execution of official duties of the agency.
- 12. Other goods and services.** An agency may present electronic justification for purchases under this policy to OPS. Prior approval of the executive director of OPS shall be obtained, if the cost exceeds the agency's small purchase authority.

Related to: KRS 45A.080(1); KRS 45A.095(1); 200 KAR 5:309

# Kentucky Horse Racing and Gaming Corporation

## Purchase Request Form

**Short Description**

Date

Requestor

Phone #

Procurement Type

Procurement Method

Fund

Expense Type

Suggested Vendor / Supplier Information:

Contact Information:

Name   
 Street Address   
 City, State Zip   
 Phone

Name   
 Email   
 Phone   
 Website

Amount of Purchase

Anticipated Start Date

Estimate or Actual?

Anticipated End Date

Is there a Master Agreement or other state agreement?

Agreement Number


**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

KHRG's Memorandum of Agreement with the vendor expires on June 30, 2026. Pursuant to 810 KAR 4:010 Section 14, a horse that dies or is euthanized on the grounds of a licensed association or training center under the KHRG's jurisdiction shall undergo a postmortem examination at the KHRG's discretion.

The University of Kentucky's veterinary laboratory has the necessary equipment and knowledge to conduct these examinations. UKVDL is a premier Level 2 member of the National Animal Health Laboratory Network and is the only accredited veterinary lab with a board-certified pathologist dedicated to the performance of these examinations in the region. The prices for necropsies beginning July 1, 2026 for racehorses are: 1) Necropsy - \$700; 2) Spinal cord removal, when indicated - \$256.50; 3) Accession fees - \$10.

Attach a Word document with additional justification if additional space is needed for any of the above.

Department Level Approval:  3/26/26  
Signature Date

CEO Approval:  03.26.2026  
Signature Date

Finance Committee Approval (if required): \_\_\_\_\_  
Meeting Date

KHRGC Board Approval (if required): \_\_\_\_\_  
Meeting Date

Do any of the following apply to this request?

Yes Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No Emergency

If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

KHRG previously entered into Memorandum of Agreements with universities and other state agencies that did not require RFPs to procure the products or services. As the regulation requires the postmortem examination to occur, KHRG wishes to continue working with the UK Veterinary Diagnostics Lab because it is a premier Level 2 member of the National Animal Health Laboratory Network and is the only accredited veterinary lab with a board-certified pathologist dedicated to the performance of these examinations in the region. Additionally, the lab is in a central location to the licensed associations and is convenient and accessible for transporting the deceased horse.

FUTURE PURCHASES: Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

The regulation requires the postmortem examination, thus future purchases will continue to be required.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.

Without the services performed by the vendor, KHRG would be violating the Kentucky Administrative Regulation.

Attach a Word document with additional justification if additional space is needed for any of the above.

March 24, 2026

To Whom it may Concern,

### **Explanation of Services for Postmortem Necropsies in Racehorses**

The UK Veterinary Diagnostic Laboratory (UKVDL) stands as a premier Level 2 member of the National Animal Health Laboratory Network. Our mission is to provide timely, accurate, and comprehensive diagnostic support to the equine industry. For the racing community, we offer a specialized **Racehorse Necropsy Program** designed to provide information regarding equine fatalities, health trends, and injury prevention.

#### **Justification for Postmortem Examination in Racehorses**

The decision to perform a necropsy on a racehorse is not merely an administrative requirement; it is a critical component of equine welfare, athlete safety, and financial risk management.

Not only is UKVDL nationally accredited by AAVLD, but we are also the only accredited Veterinary laboratory with a board-certified pathologist that is dedicated to the performance of these examinations in the region.

Below are the prices for necropsies beginning July 1, 2026, for Racehorses:

Necropsy: \$700

Spinal Cord Removal, when indicated: \$256.50

Accession Fees: \$10

#### **Final Assessment**

The UKVDL is committed to the "Safety First" mission of the racing industry. By utilizing our postmortem services, stakeholders gain access to a wealth of data that honors the life of the equine athlete by contributing to the safety of those still on the track.

**Sincerely,**  
**Merna Brown**  
**Business Manager**  
**UK Veterinary Diagnostic Laboratory**

see blue.

1490 Bull Lea Road | P.O. Box 14125 | Lexington, KY 40512-4125 | P: 859-257-8283 | F: 859-255-1624 | [www.vdl.ukv.edu](http://www.vdl.ukv.edu)

*An Equal Opportunity University*

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Katie Smith, Chief Financial Officer  
DATE: April 7, 2026  
RE: **PURCHASE REQUEST FOR ONE 2026 SUV WITH FRANKFORT TOYOTA**

---

The Licensing Division of KHRG is seeking authorization to purchase one new 2026 Toyota Corolla Cross Hybrid as a replacement for the 2019 Ford Escape with over 212,000 miles. The Commonwealth of Kentucky’s master agreements with awarded dealers requires agencies to obtain quotes from a minimum of three awarded dealers. Two Ford dealerships and one Toyota dealership with master agreements were contacted to request quotes with responses received from all three dealerships. Additionally, KHRG requested the quotes to include trade-in value for the 2019 Ford Escape.

Staff’s recommendation is to proceed with the quote of \$31,572 with Frankfort Toyota. The FY26 budget included up to \$150,000 for KHRG vehicle purchases, and approximately \$69,000 has previously been approved.

KHRG staff recommends approval pending approval by the Finance Committee at its next meeting on April 14<sup>th</sup>.

**BOARD ACTION**

\_\_\_\_\_ Approve

\_\_\_\_\_ Defer

\_\_\_\_\_ Deny

## Kentucky Horse Racing and Gaming Corporation Purchase Request Form

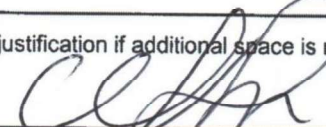
<b>Short Description</b>		KHRG- Division of Licensing purchase of 2026 Toyota Cross S Hybrid AWD	
Date	4/6/2026		
Requestor	George Haydon	Phone #	859-447-6358
Procurement Type	Equipment	Procurement Method	Cooperative Purchasing
Fund	374R - Administration		
Expense Type	E605 - Motor Vehicles		
<b>Suggested Vendor / Supplier Information:</b>		<b>Contact Information:</b>	
Name	Frankfort Toyota	Name	Elvis Davis
Street Address	1001 Leestown Rd.	Email	elvis@frankforttoyota.com
City, State Zip	Frankfort, KY 40601	Phone	502-695-1500
Phone	502-695-1500	Website	www.frankforttoyota.com
Amount of Purchase	\$31,572.00	Anticipated Start Date	Upon Approval
Estimate or Actual?	Actual	Anticipated End Date	N/A
Is there a Master Agreement or other state agreement?	<input checked="" type="checkbox"/> Yes	Agreement Number	758 240000261

**Please provide copy of the agreement**

**Purpose and Justification:** (Explain how this is critical to delivery of services and the impact if not approved)

The Licensing Division of KHRG respectfully requests permission to buy a 2026 Toyota Corolla Cross S Hybrid AWD. As outlined in the Master Agreement, "it will be the responsibility of the agencies utilizing the Master Agreement to obtain quotes from a minimum of three awarded dealers." Quotes were requested from Paul Miller Ford, Frankfort Ford and Frankfort Toyota for a new SUV. The Licensing Division is trading in a 2019 Ford Escape with over 212,000 miles towards the purchase of a new vehicle. Quotes from all dealers are attached, and the Actual amount of purchase in this request reflects the trade in amount allowed. This purchase was included in the KHRG FY26 budget. The recommendation is to go with the lower quote (Frankfort Toyota) and highest MPG.

Attach a Word document with additional justification if additional space is needed for any of the above.

Department Level Approval:		4-6-26
CEO Approval:	Jamie H. Eads	04.06.2025
	<small>Signature</small>	<small>Date</small>
Finance Committee Approval (if required):	_____	
	<small>Meeting Date</small>	
KHRGC Board Approval (if required):	_____	
	<small>Meeting Date</small>	

Do any of the following apply to this request?

No  Not Practicable or Feasible

If Yes, present justification in the space below explaining why the suggested vendor is the only vendor that offers an item or services that will satisfy the agency requirements. Explain why alternatives are unacceptable. Be specific with regard to specifications, features, characteristics, requirements, capabilities and approach.

No  Sole Source

If Yes, present justification in the space below clearly substantiating the fact that the item or service is the only item or service that will meet the agency requirements. Provide written justification from the vendor demonstrating they are the sole manufacturer, sole distributor or sole authorized agent. While a vendor may be the sole manufacturer, distributor or authorized agent of a particular item or service, if there are competing products or services available, the item or service is not considered a sole source.

No  Emergency

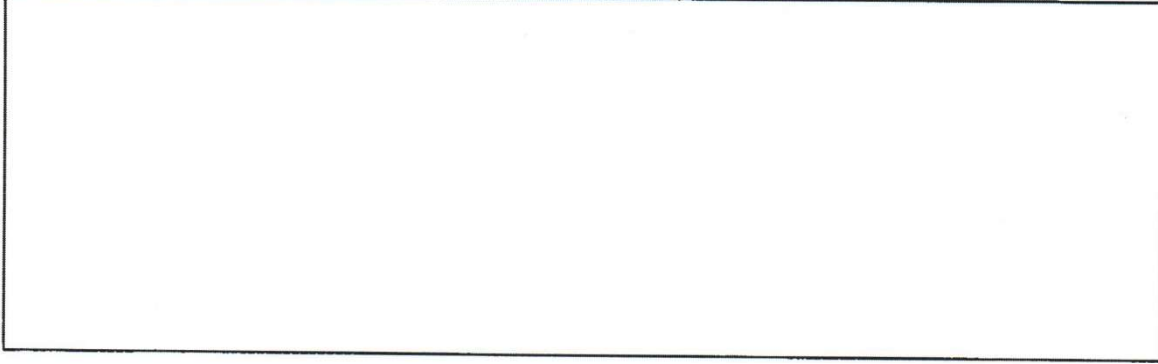
If Yes, present explanation in the space below of the emergency condition. An emergency condition exists when there is an immediate need for supplies, equipment, or services which cannot be met through normal procurement methods and the absence of which would seriously threaten the proper functioning of KHRGC, the preservation or protection of its property, facility, or IT hardware or equipment, or the health and safety of any person.

*If all of the above answers are "No", then STOP - form is complete and only the first page is required.*

Justification for the above items:

**FUTURE PURCHASES:** Explain how this purchase will obligate KHRGC to a particular vendor for future purchases, if applicable. For example, will future maintenance require contracts with this vendor or can contracts for maintenance be competitively awarded? Will "like" or "proprietary" items be required to be purchased from only this vendor? Explain in detail.

IMPACT TO KHRGC: Explain the impact to KHRGC if this request is not approved.

A large, empty rectangular box with a thin black border, intended for the user to provide an impact statement. The box is currently blank.

Attach a Word document with additional justification if additional space is needed for any of the above.



Date: 3/27/26

Quote for (1) 2026 Toyota Corolla Cross S Hybrid AWD (All-Wheel Drive)

2.0L 4-Cyl. Hybrid Engine (MPG: 46 City / 39 Highway)

\$32,572 Each – MASTER AGREEMENT MA 758 2400000261 Toyota - Fleet Motor Vehicles

The Total for (1) vehicles is \$32,572

All vehicles include: Full Tank of Gas / All-Weather Floor Mats + Cargo Liner

Delivery anywhere in Kentucky

Every new Toyota comes with Toyota Care:

A maintenance plan that covers normal factory scheduled service for 2 years or 25,000 miles, whichever comes first, and 24-hour Roadside Assistance for 2 years, unlimited mileage.

Thank You,

Elvis Davis  
New Car Sales Manager  
[elvis@frankforttoyota.com](mailto:elvis@frankforttoyota.com)

Frankfort Toyota  
[www.frankforttoyota.com](http://www.frankforttoyota.com)  
1001 Leestown Road  
Frankfort, KY 40601  
(502) 695-1500

**Nesselrode, Brian L (KHRGC)**

---

**From:** Elvis Davis <elvis@frankforttoyota.com>  
**Sent:** Friday, March 20, 2026 3:40 PM  
**To:** Nesselrode, Brian L (KHRGC)  
**Subject:** Re: Car photos  
**Attachments:** Quote for (1) 2026 Toyota Corolla Cross L AWD (All-Wheel Drive) - \$29,479.pdf; 2026 Toyota Corolla Cross L AWD (All-Wheel Drive) Standard Options.pdf

**\*\*CAUTION\*\* PDF attachments may contain links to malicious sites. Please contact the COT Service Desk [ServiceCorrespondence@ky.gov](mailto:ServiceCorrespondence@ky.gov) for any assistance.**

**This Message Originated from Outside the Organization**

This Message Is From an External Sender.

[Report Suspicious](#)

Hey Brian,

I have attached a PDF of a Quote for (1) 2026 Toyota Corolla Cross L AWD (All-Wheel Drive) and the Standard Equipment.

This is the entry level AWD model.

The 2019 Ford Escape has a trade value of about \$1,000

2026 Toyota Corolla Cross L AWD (All-Wheel Drive)

2.0L 4-Cyl. Gas Engine (MPG: 29 City / 31 Highway)

\$29,479 Each – MASTER AGREEMENT MA 758 2400000261 Toyota - Fleet Motor Vehicles

The Total for (1) vehicles is \$29,479

All vehicles include: Full Tank of Gas / All-Weather Floor Mats + Cargo Liner

Delivery anywhere in Kentucky

Every new Toyota comes with Toyota Care:

A maintenance plan that covers normal factory scheduled service for 2 years or 25,000 miles, whichever comes first, and 24-hour Roadside Assistance for 2 years, unlimited mileage.

Thank You,

Elvis Davis  
New Car Sales Manager  
[elvis@frankforttoyota.com](mailto:elvis@frankforttoyota.com)

Frankfort Toyota  
[www.frankforttoyota.com](http://www.frankforttoyota.com)  
1001 Leestown Road  
Frankfort, KY 40601  
(502) 695-1500

---

**From:** Nesselrode, Brian L (KHRGC) <Brian.Nesselrode@ky.gov>  
**Sent:** Wednesday, March 18, 2026 7:39 AM  
**To:** Elvis Davis <elvis@frankforttoyota.com>  
**Subject:** RE: Car photos

# paul miller



COMMERCIAL  
VEHICLE CENTER

975 East New Circle Road  
Lexington, KY 40505  
859.317.3114  
sullivan@paulmillergroup.com

DATE March 19, 2026  
CUSTOMER ID  
STATE CONTRACT # MA 758 2300000801

TO COK- KY HORSE RACING AND GAMING CORP.  
ATTN: BRIAN NESSELRODE  
4047 IRON WORKS PARKWAY  
LEXINGTON, KY 40511  
502-226-0148

## QUOTE

STOCK

SHIP TO COK- KY HORSE RACING AND GAMING CORP.  
ATTN: BRIAN NESSELRODE  
4047 IRON WORKS PARKWAY  
LEXINGTON, KY 40511  
502-226-0148

Brian.Nesselrode@ky.gov

MSRP: May 32/2026

SALESPERSON	JOB	DEAL#	PO#	Delivery Date	Payment Terms
SIMPSON	2026 FORD ESCAPE 4DR ACTIVE AWD	TBD	TBD	TBD	UPON RECIEPT

QUANTITY	DESCRIPTION	ITEM #	UNIT PRICE	LINE TOTAL
1.00	2026 FORD ESCAPE 4DR ACTIVE AWD	U9G	\$ 34,432.25	\$ 34,432.25
	1.5L ECOBOOST W/ START-STOP	99N		
	8-SPEED AUTOMATIC TRANSMISSION	448		
	EQUIPMENT PACKAGE	200A		
	ACTIVE TRIM			
	225/65R17 102H A/S BSW TIRES			
	POWER LIFTGATE	18C		
	COLD WEATHER PACKAGE	19H		
	HEATED STEERING WHEEL			
	MIRROR-PWR/HTD GLASS			
	REMOTE START SYSTEM			
	HEATED FRONT ROW SEATS			
	MINI SPARE WHEEL/TIRE	51U		
	SUPPLEMENTAL PTC HEATER	59H		
	17" SHDW SILVER-PAINTED ALUM WHEELS			
	FRONT LICENSE PLATE BRACKET	153		
	3RD KEY (PROGRAMMABLE)	KEY		
	EXTERIOR- SPACE SILVER METALLIC	A3		
	INTERIOR- EBONY UNIQUE CLOTH SEATS	CB		
1.00	TRADE IN: VIN# 1FMCU0F73KUB31968 (SIGHT UNSEEN)	TRADE	(700.00)	\$ (700.00)
	VIN#	ORDER#		
	1FMCU9GN1TUA06731	STOCK		
1.00	RETAIL CUSTOMER CASH	11694	EXP: 3-31-26 (2,000.00)	\$ (2,000.00)
1.00	PAUL MILLER RETAIL DOC FEE		699.00	\$ 699.00

LINE TOTALS	32,431.25	32,431.25
SUBTOTAL	\$ 32,431.25	
SALES TAX		
TOTAL	\$ 32,431.25	

YOUR SIGNATURE & PURCHASE ORDER CONFIRMS ORDER.

Signature: \_\_\_\_\_  
 Print Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Purchase Order #: \_\_\_\_\_ Date: \_\_\_\_\_

Make all checks payable to Paul Miller Ford Inc.  
THANK YOU FOR YOUR BUSINESS!



**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Hannah Simms, Director of Sports Wagering  
DATE: April 14, 2026  
RE: **REQUEST FOR APPROVAL OF SPORTS WAGERING CATALOG RECOMMENDATIONS**

---

In accordance with 809 KAR 10:002, a licensee is prohibited from offering sports wagering on any event that has not been approved by Kentucky Horse Racing and Gaming (KHRG). This memorandum presents proposed updates to the KHRG's Sports Wagering Catalog, ensuring compliance with KHRG regulations. The proposed changes include staff recommendations regarding requests for new sporting events or clarifications from licensed service providers.

KHRG staff has thoroughly reviewed these requests to ensure they adhere to the criteria for allowable wagers as established in 809 KAR 10:002, Section 2. This review focused on the overall integrity of the sporting events associated with each request and their suitability for offering in Kentucky. KHRG staff evaluated each event to ensure it meets the regulatory standards for transparency, integrity, and relevance to the field of play.

### **New Requests and Clarification**

The following requests, submitted by service providers, have been reviewed and evaluated by KHRG staff. Below is additional information regarding each request, along with corresponding recommendations:

Event/Category	Governing Body/Organization	Additional Information	Recommendation	Link for More Info
<b>Basketball</b>	Triple Crown Sports	Triple Crown Sports is the host of the Women's National Invitation Tournament(WNIT) which is a post season college basketball tournament for Division 1 schools that did not qualify for the NCAA Tournament.	Approval Ratification	<a href="#">WNIT</a>
<b>Basketball</b>	Gazelle Group	Gazelle Group is the host of the College Basketball Invitational(CBI), an annual post season basketball tournament for Division 1 schools that did not make it into the NCAA Tournament or NIT Tournament. This event will not take place in 2026, but is expected to take place in 2027 and future years.	Approval Ratification	<a href="#">CBI</a>
<b>Table Tennis</b>	Setka Cup Table Tennis Tournaments	Setka Cup is a professional 24/7 table tennis tournament played in Ukraine, Czech Republic, and Moldova, offering daily live broadcast matches equating to over 11,000 events per month.	Recommend Approval	<a href="#">Setka Cup</a>

BOARD ACTION

\_\_\_\_\_ Approve

\_\_\_\_\_ Defer

\_\_\_\_\_ Deny

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Hannah Simms, Director of Sports Wagering  
DATE: April 14, 2026  
RE: **REQUEST FOR APPROVAL OF INDEPENDENT TEST LABORATORY**

---

Pursuant to KRS 230.260, Kentucky Horse Racing & Gaming (KHRG) is responsible for establishing and enforcing regulatory standards for sports wagering, pari-mutuel wagering, and charitable gaming in the Commonwealth of Kentucky. This authority includes the approval of independent test laboratories (“ITLs”) that assess the compliance, integrity, and technical performance of wagering systems and equipment prior to deployment.

Through the KHRG Board of Directors, KHRG has implemented a formal application and review process for laboratories seeking approval to provide independent testing services. Approved laboratories must demonstrate the ability to conduct testing in an unbiased, competent, and reliable manner consistent with Kentucky’s regulatory standards.

KHRG has previously approved two independent test laboratories. The current application concerns Eclipse Compliance Testing as an additional, third laboratory seeking approval. As part of the review process, staff evaluated Eclipse’s general suitability, business structure, operational capacity, independence, technical qualifications, and regulatory experience. Staff also reviewed the documentation submitted in support of Eclipse’s qualifications and current testing capabilities.

## **SUMMARY OF ITL APPROVAL APPLICATION**

### **Eclipse Compliance Testing (“Eclipse”)**

Eclipse is accredited under ISO/IEC 17025. Eclipse currently performs testing in the area of charitable gaming. Based on the materials submitted, Eclipse has demonstrated experience and capability within that regulatory space. Staff reviewed Eclipse’s organizational

information, testing background, accreditation certifications and other relevant supporting documentation as part of the application process.

**Staff Recommendation**

Based on the evaluation of Eclipse’s qualifications and submitted documentation, KHRG staff recommends approval of Eclipse as Independent Test Laboratory authorized to conduct testing and certification of wagering systems for compliance with Kentucky’s statutes, regulations, and technical standards.

KHRG reserves the right to request additional information and conduct periodic reviews or audits of any approved ITL. Approval may be revoked or suspended in the event of noncompliance, conflicts of interest, or other material concerns.

BOARD ACTION

\_\_\_\_\_ Approve

\_\_\_\_\_ Defer

\_\_\_\_\_ Deny

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Drew Conners, Director, Incentives & Development  
DATE: April 3, 2026  
RE: **KTDF ALLOTMENT REQUESTS BASED UPON THE ORIGINAL SUBMISSION AND APPROVAL OF THE KTDF ADVISORY COMMITTEE ON 4/1/2026**

---

The KTDF Advisory Committee met on Wednesday, April 1, 2026, and approved the following KTDF Allotment Requests:

- Ellis Entertainment, LLC's 2026 KTDF Allotment Request in the range of \$7M to \$8M, including a request to use \$195,000 for advertising; and
- Kentucky Downs, LLC's 2026 KTDF Allotment Request in the range of \$17.5M to \$18.4M, including a request to use \$981,000 for advertising.

Additionally, on April 8, 2026, the Corporation received a letter from Kentucky Downs, LLC requesting to transfer \$1.75 M in KTDF funds to Ellis Entertainment, LLC to be used for their 2026 race meet. Due to the timing and receipt of this letter, an additional KTDF Advisory Committee Meeting was unable to convene prior to the next meeting of the Board of Directors. This request was emailed to all KTDF Advisory Committee members individually, along with representatives of the Kentucky HBPA and KTA-KTOB. All members and representatives had no concerns with the request.

A summary of all details pertaining to these requests follow this memorandum.

The KTDF Advisory Committee along with the Kentucky HBPA and KTA-KTOB recommend KHRG Board approval.

KHRG staff recommend approval.

BOARD ACTION

\_\_\_\_\_ Approve

\_\_\_\_\_ Defer

\_\_\_\_\_ Deny

## **Summary of KTDF Allotment Requests Approved at the April 1, 2026, KTDF Advisory Committee Meeting**

### **2026 Ellis Park's KTDF Allotment Request**

The KTDF purse structure for Ellis Park's 2026 spring race meet will consist of 25 racing days beginning Thursday, July 2, 2026, and ending Monday August 24, 2026. For their race meet Ellis Park plans to card KTDF purses in the range of \$7 million to \$8 million. Their projections are based on a KTDF earned balance of \$0.9million dollars at the conclusion of their 2025 race meet. They are projecting additional earnings of \$2 million from Ellis Park HHR contributions, a \$1.25 million transfer from Oak Grove and \$4.1 million from Owensboro HHR contributions through the end of August. To encourage participation during the meet, Ellis Park will pay out KTDF purses through last place to all KTDF eligible horses.

In accordance with KRS.230.400, Ellis Park is requesting the use of \$195,000 in KTDF to promote, enhance, improve and encourage the further and continued development of the Kentucky Thoroughbred breeding and racing industry in Kentucky.

### **2026 Kentucky Downs' 2026 KTDF Allotment Request**

The KTDF purse structure for Kentucky Downs' 2026 race meet will consist of 7 racing days beginning Saturday, August 29, 2026, and ending Wednesday September 9, 2026. For their race meet Kentucky Downs plans to card KTDF purses in the range of \$17.5 million to \$18.4 million. Their projections are based on a KTDF earned balance of \$4.4 million at the conclusion of their 2025 race meet. They are projecting an ending KTDF balance of \$19.8 million by the end of their 2026 race meet from HHR contributions at their Mint facilities located in Franklin and Bowling Green. To encourage participation during the meet, Kentucky Downs will pay out KTDF purses through last place to all KTDF eligible horses.

In accordance with KRS.230.400, Kentucky Downs is requesting the use of \$981,000 in KTDF to promote, enhance, improve and encourage the further and continued development of the Kentucky Thoroughbred breeding and racing industry in Kentucky.

### **2026 Kentucky Downs' KTDF Transfer Request**

On April 8, 2026, the Corporation received a letter from Kentucky Downs, LLC requesting to transfer \$1.75 M in KTDF funds to Ellis Entertainment, LLC to be used for their 2026 race meet. Due to the timing and receipt of this letter an additional KTDF Advisory Committee Meeting was unable to convene prior to the next meeting of the Board of Directors. This request was emailed to all KTDF Advisory Committee members individually, along with representatives of the Kentucky HBPA and KTA-KTOB. All members and representatives had no concerns with the request.



March 31, 2026

KTDF Advisory Committee of the  
Kentucky Horse Racing Commission  
4063 Iron Works Parkway  
Building B  
Lexington, Kentucky 40511

Committee Members:

Ellis Park has reviewed its purses and would like to card KTDF purses in the range of \$7.0 million to \$8.0 million for our upcoming Summer Meet. We have based the range on the following information:

1. At the end of the 2025 race meet there was a KTDF surplus of \$0.9 million
2. Since the end of August 2025, we have generated and expect to generate KTDF from the following sources through the end of August 2026:
  - a. Transfer of \$1.25 million in KTDF funds from Oak Grove
  - b. Ellis Park historical racing machine contribution of \$2.0 million
  - c. Owensboro historical racing machine contribution of \$4.1 million
3. Our summer meet will consist of 25 racing days beginning July 2, 2026 and ending Monday August 24, 2026.
4. We anticipate that KTDF will be approximately 40% of total purses. Of the requested KTDF allotment, we anticipate the following payouts:
  - a. ALW, AOC, MSW: approximately 65% of the KTDF allotment
  - b. BCL, CLM, MCL, STR, WMC: approximately 11% of the KTDF allotment
  - c. Stakes: approximately 24% of the KTDF allotment
5. For summer meet 2026, we are assuming a KTDF payout percentage of 95% with anticipated KTDF purse disbursements of approximately \$7.3 million and administrative fees of \$0.4 million. We anticipate that our total purses will be consistent with the Summer 2025 meet.
6. To increase awareness and simulcast wagering, we are requesting \$195 thousand to be used for advertising purposes.
7. To encourage participation during the summer meet, we are again planning to pay KTDF purses from first to last to all eligible horses.

Please contact either of us should you have any questions or need additional information.

Sincerely,



Philip Forbis  
Vice President, Finance



Baley Hare  
Racing Secretary

3300 Highway 41 N • Henderson, KY • 42420 • [www.ellisparkracing.com](http://www.ellisparkracing.com) • 812-425-1456



April 1, 2026

KTDF Advisory Committee of the Kentucky Horse Racing and Gaming Corporation  
 4063 Iron Works Parkway  
 Building B  
 Lexington, Kentucky 40511

Committee Members:

The following information will be included in Ellis Park Condition Book related to the Kentucky Thoroughbred Development Fund (KTDF).

**Ellis Park  
 KENTUCKY THOROUGHBRED DEVELOPMENT FUND (KTDF)  
 ALLOCATION OF FUND BASED ON NUMBER OF STARTERS AND FINISH**

For those horses that are registered and eligible according to the condition listed above, fund monies will be divided as follows: 60% to the winner, 20% to the second, 10% to the third, 5% to the fourth, 3% to the fifth and the remaining 2% to be allocated among sixth through last based on the schedule below.

Finish	Number of Starters									
	5	6	7	8	9	10	11	12	13	14
1st	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
2nd	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3rd	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
4th	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
5th	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6th		2.00%	1.00%	0.67%	0.50%	0.40%	0.34%	0.29%	0.25%	0.23%
7th			1.00%	0.67%	0.50%	0.40%	0.34%	0.29%	0.25%	0.23%
8th				0.66%	0.50%	0.40%	0.33%	0.29%	0.25%	0.22%
9th					0.50%	0.40%	0.33%	0.29%	0.25%	0.22%
10th						0.40%	0.33%	0.28%	0.25%	0.22%
11th							0.33%	0.28%	0.25%	0.22%
12th								0.28%	0.25%	0.22%
13th									0.25%	0.22%
14th										0.22%
Total	<u>98.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

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# ELLIS PARK

## RACING & GAMING

**Example:**

Date	Race	# of Starters	KTDF Offered	Finish										
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th
6/25/2017	10	11	\$7,400.00											
KTDF:														
Eligible	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Payout	\$4,440.00	\$1,480.00	\$740.00	\$370.00	\$222.00	\$25.16	\$25.16	\$0.00	\$24.42	\$24.42	\$24.42	\$24.42	\$24.42	\$24.42
KTDF														
<u>Reverts</u>														
\$24.42														

**Example: Dead Heat for 2nd between an eligible and non-eligible horse using the above example.**

	2nd	3rd	Total	
KTDF:				
Payout	\$1,480.00	\$740.00	\$2,220.00	---> Eligible horse would receive 50% of the Total for 2nd and 3rd pla
KTDF				
<u>Payout</u>				
\$1,110.00				
KTDF				
<u>Reverts</u>				
\$1,110.00				

### THE KENTUCKY THOROUGHBRED DEVELOPMENT FUND (KTDF)

Given several years of robust business during the period beginning 2019 through March 2026, state-of-the-art historical racing machines have generated KTDF for Horsemen with Kentucky-sired Kentucky-breds to run for in designated stakes, handicap, allowance, non-claiming maiden races, and claiming races contested at licensed Thoroughbred race meetings in Kentucky.

Eligible races can be readily recognized in the stakes and condition books by the Kentucky Thoroughbred Development Fund seal, which will appear next to each race in the stakes and condition books.

In accordance with KRS 230.400(5) (d), it is mandatory for a horse to be registered prior to time of entry to be eligible to participate in the distribution of Kentucky Thoroughbred Development Fund monies. Registration is only complete once the application is approved and payment has been received.

All horses of racing age that are both Kentucky-bred and sired by a Kentucky stallion which stood in Kentucky the entire breeding season the year the horse was conceived are eligible to be registered. Owners of horses of racing age are responsible for registering their horses. Stallion owners are responsible for registering their stallions.

Registration applications may be obtained from the official registrar, the Kentucky Thoroughbred Owners and Breeders, by contacting:

**Mrs. Jenny McGaughey, Registrar**  
 Kentucky Thoroughbred Owners and Breeders  
 4079 Iron Works Parkway  
 Lexington, Kentucky 40511

3300 Highway 41 N • Henderson, KY • 42420 • [www.ellisparkracing.com](http://www.ellisparkracing.com) • 812-425-1456



# ELLIS PARK

---

## RACING & GAMING

Phone: **859-259-1643**  
Mobile: **859-361-6002**

Registration may be completed online at [www.kta-ktob.com](http://www.kta-ktob.com). The Horse Identifier can check registration status of a horse.

For those horses that are registered and eligible according to the conditions listed above, fund monies will be divided as follows:

- 60%.....to the winner
- 20%.....to second
- 10%.....to third
- 5%.....to fourth
- 3%.....to fifth

Remaining 2% divided among the starters based on the schedule listed above.

Unearned fund monies revert to the Kentucky Thoroughbred Development Fund. Additionally, if a non-KTDF eligible horse is involved in a dead heat, those funds will revert to the fund.

PLEASE NOTE: ALL KTDF PURSE ALLOTMENTS CONTAINED HEREIN ARE SUBJECT TO KHRC APPROVAL.

If you have any questions or need additional information, please reach out to.

Sincerely,

*Phil Forbis*  
Phil Forbis  
Vice President, Finance

*Baley Hare*  
Baley Hare  
Racing Secretary

<b><u>KTDF Total 26' v 25'</u></b>	<b>2026</b>	<b>2025</b>
Radio	\$ 12,500	\$ 14,450
Digital	\$ 20,000	\$ 5,550
Traditional	\$ 12,500	\$ 5,000
<b><u>Ellis Advertising SubTotal</u></b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>
On Property Promotional Items	\$ 35,000	\$ 15,000
Food & Beverage Promo	\$ 30,000	\$ -
<b><u>Ellis Promo SubTotal</u></b>	<b>\$ 65,000</b>	<b>\$ 15,000</b>
Daily Racing Form	\$ 10,000	\$ -
Horse Racing Radio Network	\$ 7,500	\$ 7,500
Horse Racing Nation	\$ 7,500	\$ 7,500
Fanduel Broadcast	\$ 60,000	\$ 60,000
<b><u>Ellis Racing SubTotal</u></b>	<b>\$ 85,000</b>	<b>\$ 75,000</b>
<b><u>Total Funds Request</u></b>	<b>\$ 195,000</b>	<b>\$ 115,000</b>
	VPY	\$ 80,000
<b><u>Promo Breakdown</u></b>	<b>\$ 35,000</b>	
Apparel	\$ 7,500	
General Gifts	\$ 12,500	
Premium Gifts	\$ 15,000	

## Property Marketing Spend

- To further market to our customers and community about Thoroughbred Racing at historic Ellis Park, we plan to utilize the following:
- Advertising Spend – outlined in media plan deck
- Promotional Spend – apparel, gifts, and premium gifts
- Food & Beverage Spend – dollar days, drink specials
- Horse Racing Radio Network & Horse Racing Nation funding to continue live coverage of Ellis Park Racing.
- FanDuel highlights the racing product, the purse levels and often interviews Kentucky based horsemen competing at Ellis Park. This keeps Kentucky racing top of mind throughout the summer.



KTDF Advisory Committee for the  
Kentucky Horse Racing and Gaming Corporation  
4047 Ironworks Pkwy  
Lexington, KY 40511

March 26, 2026

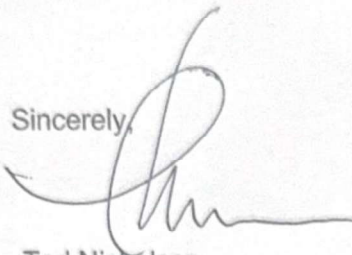
Committee Members,

Kentucky Downs has reviewed our purses and would like to offer KTDF purses in the range of \$17.5 Million to \$18.4 Million for the upcoming August/September race meet. We have based the range on the following information.

1. We had a surplus of \$4.4 million at the end of 2025.
2. Our August/September meet will consist of 7 racing days, beginning on August 29 and ending on September 9<sup>th</sup>.
3. We anticipate that KTDF will be approximately 48% of total purses. Of the requested KTDF allotment, we anticipate the following payouts:
  - a. ALW, AOC, MSW: approximately 31% of the KTDF allotment (\$5.6M)
  - b. Stakes: approximately 69% of the KTDF allotment (\$12.5M)
4. For this August/September 2026 race meet, we are assuming a KTDF payout percentage of approximately 90% with anticipated KTDF disbursements of \$16.25 million.
5. We anticipate our total KTDF pool to climb to \$19.8 million by the end of the race meet in mid-September. This amount is attainable with the assistance of Historical Horse Racing conducted at our Franklin racetrack location and our Mint satellite location in Bowling Green.
6. Again, this year we intend to utilize \$981,000 of KTDF for advertising. Detailed materials regarding the advertising allotment are forthcoming.
7. Kentucky Downs remains committed to improving the on-track experience for our Horsemen. We continuously are seeking to improve ticketing, food and beverage, and guest services in order to grow our fanbase. The hotel on our property has become very popular for our racing fans and horsemen. Many of our recent capital projects were completed in 2025, which included a state of the art Sports Book that rivals any location in Las Vegas. We are currently reviewing a variety of racing improvements to be started immediately following our race meet.

Thank you for your assistance with our pursuit of improving horse racing in Kentucky.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ted Nicholson', written over the word 'Sincerely,'.

Ted Nicholson  
Vice President of Racing

## KTDF ALLOCATION OF FUND

For those horses that are registered and eligible according to the condition listed above, fund monies will be divided as follows: 60% to the winner, 20% to the second, 10% to the third, 5% to the fourth, 3% to the fifth and the remaining 2% to be allocated among sixth through last based on the schedule below.

FINISH	NUMBER OF STARTERS							
	5	6	7	8	9	10	11	12
1st	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
2nd	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3rd	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
4th	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
5th	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6th		2.00%	1.00%	0.67%	0.50%	0.40%	0.34%	0.29%
7th			1.00%	0.67%	0.50%	0.40%	0.34%	0.29%
8th				0.66%	0.50%	0.40%	0.33%	0.29%
9th					0.50%	0.40%	0.33%	0.29%
10th						0.40%	0.33%	0.28%
11th							0.33%	0.28%
12th								0.28%
	98%	100%	100%	100%	100%	100%	100%	100%

## KTDF ALLOCATION EXAMPLES

<b>Date:</b> 11/30/22	<b>Race:</b> 5	<b># of Starters:</b> 11	<b>KTDF Offered:</b> \$32,000.00
<b>Finish</b>	1st	2nd	3rd
<b>KTDF</b>	Yes	Yes	Yes
<b>Eligible Payout</b>	\$19,200.00	\$6,400.00	\$3,200.00
<b>Reverts to KTDF:</b>	\$106.67		

**Example:** dead heat for 2nd between an eligible and non-eligible horse using the above example.

**Finish**                      2nd place payout + 3rd place payout = total dead heat payout

**Eligible Payout**                      \$6,400.00 + \$3,200.00 = \$9,600.00

**Eligible horse receives 50% of the total for 2nd and 3rd:** \$4,800

**Reverts to KTDF:** \$4,800

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KENTUCKY THOROUGHBRED DEVELOPMENT FUND

---



Given several years of robust business during the period beginning in the Spring of 2015 and continuing to present day, the state-of-the-art historical racing games at The Mint at Kentucky Downs and Bowling Green have generated nearly \$100 million KTDF purse supplements for horsemen with Kentucky-Breds to run for all the different types of races, including claiming races.

Eligible races can be readily recognized in the stakes and condition books by the Kentucky Thoroughbred Development Fund seal, which will appear next to each race in the stakes and condition books.

In accordance with KRS 230.400(5)(d), it is mandatory for a horse to be registered prior to time of entry to be eligible to participate in the distribution of Kentucky Thoroughbred Development Fund monies. Registration is only complete once the application is approved and payment has been received.

All horses of racing age that are both Kentucky-bred and sired by a Kentucky stallion which stood in Kentucky the entire breeding season the year the horse was conceived are eligible to be registered. Owners of horses of racing age are responsible for registering their horses.

Registration applications may be obtained from the official registrar, the Kentucky Thoroughbred Owners and Breeders, by contacting:

Mrs. Jenny McGaughey, Director of KTDF Registration  
Kentucky Thoroughbred Owners and Breeders  
4079 Iron Works Parkway  
Lexington, Kentucky 40511

(T) 859-259-1643  
(M) 859-361-6002  
[www.kta-ktob.com](http://www.kta-ktob.com)

Registration may be completed online at [www.kta-ktob.com](http://www.kta-ktob.com). The Horse Identifier can check registration status of a horse.

*continued on next page*

For those horses that are registered and eligible according to the conditions listed above, fund monies will be divided as follows:

- 60%.....to the winner
  - 20%..... to second
  - 10%.....to third
  - 5%..... to fourth
  - 3%.....to fifth
- Remaining 2% divided evenly among starters.

Unearned fund monies revert to the Kentucky Thoroughbred Development Fund. Additionally, if a non-KTDF eligible horse is involved in a dead heat, those funds will revert to the fund.

**NOTE: ALL KTDF PURSE ALLOTMENTS CONTAINED HEREIN ARE SUBJECT TO KHRGC APPROVAL.**

**2025 ACTUAL:**

\$3,000  
\$5,000  
\$10,000  
\$10,000  
\$13,000  
\$15,000  
\$15,000  
\$15,000  
\$20,000  
\$20,000  
\$20,000  
\$20,000  
\$25,000  
\$40,000  
\$50,000  
\$50,000  
\$65,000  
\$75,000  
\$500,000

**ADVERTISERS:**

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IN THE MONEY  
THOROUGHBRED DAILY NEWS  
EQUIBASE  
AT THE RACES  
BREEDERS' CUP  
RED TAG  
KTDF MEDIA BRANDING  
DAILY RACING FORM  
FANDUEL  
NBC

**2026 ASK:**

\$3,000  
\$5,000  
\$10,000  
\$10,000  
\$13,000  
\$25,000  
\$15,000  
\$15,000  
\$20,000  
\$20,000  
\$20,000  
\$20,000  
\$25,000  
\$40,000  
\$50,000  
\$50,000  
\$65,000  
\$75,000  
\$500,000

Kentucky Thoroughbred Development Fund  
4079 Ironworks Pkwy  
Lexington, KY 40511

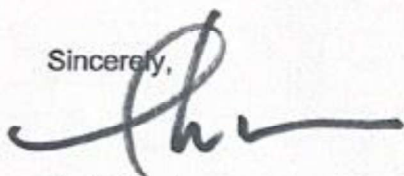
April 8, 2026

Dear KTDF Chairman O'Conner,

In an effort to further enhance Kentucky racing, Kentucky Downs would like to ask the KTDF's approval to send Ellis Park \$1.75 million of KTDF funds for their upcoming Summer meet.

We appreciate your review of this proposal and urge your approval of this plan.

Sincerely,



Ted Nicholson  
Vice President of Racing

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Barbara Borden, SVP of Racing & Chief State Steward  
DATE: March 30, 2026  
RE: **CHURCHILL DOWNS RACETRACK, LLC'S PROPOSED 2026 SPRING RACE MEET OFFICIALS AND DATE PREFERENCE SYSTEM**

---

By letter sent March 9, 2026, Ben Huffman, Racing Secretary at Churchill Downs Racetrack, LLC (Churchill Downs), requests approval of the attached roster of Racing Officials and Date Preference System for Churchill Downs' 2026 Spring Race Meet. Please be advised all Stewards have been accredited by Racing Officials Accreditation Program (ROAP) and all officials will be licensed by the opening of the meet.

KHRGC staff recommends approval.

**BOARD ACTION**

\_\_\_\_\_ Approve

\_\_\_\_\_ Defer

\_\_\_\_\_ Deny



## CHURCHILL DOWNS

Home of the Kentucky Derby®

March 9, 2026

Jamie Eads  
Executive Director  
Kentucky Horse Racing Commission  
4063 Iron Works Parkway  
Lexington, KY 40511

Dear Ms. Eads

As required by the regulations set forth by the Kentucky Horse Racing Commission, attached is the list of officials for the 2026 Churchill Downs Spring Meet, along with the date preference rules, which will be used during this meet, for approval by the Kentucky Horse Racing Commission.

Respectfully submitted,

D. Ben Huffman  
Racing Secretary

Enclosure

## CHURCHILL DOWNS LIST OF OFFICIALS FOR THE 2026 SPRING MEET

ASSOCIATION STEWARD:	Tyler Picklesimer
RACING SECRETARY:	Ben Huffman
ASST. RACING SECRETARY/STAKES COORDINATOR	Dan Bork
HORSE IDENTIFIER:	Melinda Vest
ASST. HORSE IDENTIFIER:	Alec Stuckey
CLERK OF SALES:	David Heitzmann
JOCKEY ROOM CUSTODIAN:	Charlie Woods
CLAIMS CLERK:	Wallace Smithhart
PROGRAM COORDINATOR:	Jorie Beschizza
HORSEMEN'S BOOKKEEPER:	Carol Renn
STARTER:	Caleb Hays
OUTRIDERS:	Greg Blasi Lee Lockwood Shane Hoodenpyle Dennis Cockerham
SR. DIRECTOR SECURITY AND SAFETY:	Dustin Clem
DIRECTOR OF MUTUELS:	Kristina McManigell
TIMER:	American Teletimer
CLOCKER:	Peter Vestal
ENTRY CLERKS, PADDOCK AND PLACING JUDGES:	Steve Obrekaitis Jeff Furmanski Baley Hare Jackie Herbstreit Allison Deluca Tim Day Jackson Zehr
ANNOUNCER:	Travis Stone
STALL MANAGER:	Steve Hargrave

## DATE PREFERENCE SYSTEM

The Date System of preference will be used at Churchill Downs as described below:

**Foal Certificates and digital foal certificates no longer are required to be on file in the racing office to enter or start at Churchill Downs; however, foal certificates and digital foal certificates must be on file to obtain a preference date and to get a horse tattooed.**

Each day's overnight will list the dates of horses in and on the also-eligible list to enable trainers to see what dates are getting horses in over-filled races.

1. In over-filled races, preference will be given to horses in order of their assigned preference dates, earliest date first. Horses having identical dates will be chosen by lot, however, where entry and running dates are the same, the horse with the entry date will have preference.
2. All horses intended for racing at Churchill Downs will be assigned a preference date. Dates assigned will be of two types:
3. **FOR A ZERO DATE** foal papers and digital foal papers must be turned in to the identifier by Sunday, April 19, 2026.

### **E-Date**

This date will correspond to:

- a) The day on which a horse's foal papers or digital foal papers are submitted to the identifier (the earliest date being the day when entries are first taken for the meeting). An unnamed horse will not receive an E-date.
- b) The day on which a horse is first entered if his papers or digital foal papers are not on file with the identifier.

To qualify for the latter E-date, a horse must have been excluded from a race which appears on the overnight or he must have been entered in a condition book race which failed to fill through insufficient entries.

### **R-Date**

This date will correspond to the day of a horse's most recent race at Churchill Downs. An R-Date will also be assigned to a horse which scratches.

4. A horse retains his R-Date until he receives a newer R-Date. No horse with an established R-Date may receive an E-Date. A horse whose papers or digital papers are removed from the identifier's office will lose his date and must subsequently re-establish a date in order to receive preference. A horse with an E-Date cannot receive a newer E-Date. Horses starting at another race track will forfeit any date they may have at Churchill Downs.
5. Preference dates will consist of two categories: Dirt (D) and Turf (T). Preference dates are good for any type of race or distance.
6. A horse that runs in a race, which has been taken off the turf will retain its turf date. A scratched horse will receive an R-date from the date scratched.
7. No E-Date will be assigned to the second choice of an unsplit same-owner entry.
8. A horse which has been placed on a list (veterinarian, steward, starter or paddock judge) will lose their date and be assigned an R-Date corresponding to the day removed from list.

9. A horse which is a scheduled starter in a cancelled race will not receive an R-Date for that race but will retain its previous date.
10. The draw of stakes and handicap race is not subject to date preference.
11. Preference dates are transferred through change of ownership and changes in trainer after the proper transfer procedure have been completed through the Steward's office and delivered to the Racing Secretary's office.
12. Date preference rules will not supersede KHRC rules regarding preference, eligibility or scratches.
13. Winners will be preferred in all non maiden races.

#### **CONDITION PREFERENCE**

Horses are preferred by their available conditions in all allowance races beginning with Graded Stakes winners (Grade I-II-III), down through their allowance conditions (when allowance conditions are equal, an open stakes winner shall be preferred) providing the horse has finished 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> or 4<sup>th</sup> for \$50,000 or more since starting for less than \$50,000. In allowance/optional claiming races a horse's preference cannot exceed the condition of the race. Starter races for less than \$40,000 will not be preferred.

#### **WINNERS ARE PREFERRED IN ALL NON-MAIDEN RACES.**

##### **Also-Eligibles**

If there are any scratches in a race with also-eligibles, the also-eligible horses will be permitted to move into the race in the order listed on the overnight.

#### **810 KAR 4:010. HORSES**

The stewards may at any time require presentation of a horse's registration certificate, virtual certificate, or racing permit or other proof of ownership.

Upon claim, sale or any other transfer of ownership, the horse's registration certificate or racing permit shall be given to the new owner, and any virtual certificate shall be transferred to the new owner electronically. The new owner shall report the change in ownership to the stewards.

**Churchill Downs will no longer accept Main Track Only (MTO) entries.**

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR



4047 Iron Works Parkway  
Lexington, KY 40511  
Phone: (859) 246-2040  
Fax: (859) 246-2039

**Jamie Eads**  
PRESIDENT & CEO

**Jonathan Rabinowitz**  
CHAIRMAN

TO: Kentucky Horse Racing & Gaming  
FROM: Katie Smith, CFO  
DATE: April 3, 2026  
RE: **FINANCIAL REPORTS**

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Please find attached the following reports/financial information:

- Attachment 1 – November and October monthly financial statements
- Attachment 2 – Listing of all purchase requests approved to date in accordance with KHRG's Procurement Procedures for fiscal year ending June 30, 2026

Kentucky Horse Racing & Gaming Corporation  
Statement of Net Position

	Year To Date 11/30/2025	Year Ending 06/30/2025	Change In Current Year
<b>Assets</b>			
Current Assets			
1000 - Operating Checking	72,608,000.49	99,971,394.18	(27,363,393.69)
1001 - Traditional I&D	0.00	1,905,895.63	(1,905,895.63)
1002 - Traditional Licensing	0.00	208,093.69	(208,093.69)
1003 - Fifth Third Licensing	72,960.03	261,063.20	(188,103.17)
1004 - US Bank Licensing	0.00	103,174.24	(103,174.24)
1005 - Cash Held by Treasury	16,894,387.95	46,267,105.93	(29,372,717.98)
1006 - Savings Checking	50,383,393.83	0.00	50,383,393.83
Total Cash & Cash Equivalents	<u>139,958,742.30</u>	<u>148,716,726.87</u>	<u>(8,757,984.57)</u>
1200 - Accounts Receivable	702,912.00	1,431,424.24	(728,512.24)
1210 - Other Receivables	0.00	8,986,876.96	(8,986,876.96)
Current Assets	<u>140,661,654.30</u>	<u>159,135,028.07</u>	<u>(18,473,373.77)</u>
Long-Term Assets			
Fixed Assets			
1900 - Deferred Outflow of Resources	554,838.35	537,924.94	16,913.41
1280 - Due From Restricted Funds	5,764,286.67	5,764,286.67	0.00
	7,108,249.96	7,108,249.96	0.00
Long-Term Assets	<u>13,427,374.98</u>	<u>13,410,461.57</u>	<u>16,913.41</u>
<b>Total Assets</b>	<b><u>154,089,029.28</u></b>	<b><u>172,545,489.64</u></b>	<b><u>(18,456,460.36)</u></b>
<b>Liabilities</b>			
Current Liabilities			
2000 - Accounts Payable	258,700.69	564.62	258,136.07
2005 - Accrued Liabilities & Obligations	747,562.00	0.00	747,562.00
2010 - Other Liabilities	0.00	12,087,970.88	(12,087,970.88)
2100 - Credit Card Payable	2,269.65	0.00	2,269.65
2200 - Accrued Payroll	412,738.74	255,634.08	157,104.66
2210 - Accrued Payroll Taxes	0.00	165,198.36	(165,198.36)
2220 - Accrued Health, Dental, Vision, Life Insurance	461.34	0.00	461.34
2222 - Accrued Pension Contributions	(237.71)	0.00	(237.71)
2270 - Incentives Accrual	1,574,658.31	20,913,505.99	(19,338,847.68)
2260 - Comp Time Accrual	0.00	375,104.25	(375,104.25)
Total Current Liabilities	<u>2,996,153.02</u>	<u>33,797,978.18</u>	<u>(30,801,825.16)</u>
Long-Term Liabilities			
2230 - Annual Leave Accrual	761,317.10	669,009.65	92,307.45
2240 - Sick Leave Accrual	541,466.48	442,222.95	99,243.53
2250 - Net Pension Accrual	33,323,835.00	33,323,835.00	0.00
2265 - Net OPEB Accrual	1,964,894.00	1,964,894.00	0.00
2900 - Deferred Inflow of Resources	2,999,046.35	2,999,046.35	0.00
2280 - Due To KHRGC Admin Fund	7,108,249.96	7,108,249.96	0.00
Total Long-Term Liabilities	<u>46,698,808.89</u>	<u>46,507,257.91</u>	<u>191,550.98</u>
<b>Total Liabilities</b>	<b><u>49,694,961.91</u></b>	<b><u>80,305,236.09</u></b>	<b><u>(30,610,274.18)</u></b>
<b>Net Position</b>			
Beginning Net Position	92,240,253.55	78,884,197.73	13,356,055.82
Change in Fund Balance	12,153,813.82	13,356,055.82	(1,202,242.00)
<b>Total Net Position</b>	<b><u>104,394,067.37</u></b>	<b><u>92,240,253.55</u></b>	<b><u>12,153,813.82</u></b>

No assurance is provided on this financial statement and footnotes are excluded.

Kentucky Horse Racing & Gaming Corporation  
Statement of Net Position

	Year To Date 11/30/2025	Year Ending 06/30/2025	Change In Current Year
<b>Net Position Ck Total (s/b \$0)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Kentucky Horse Racing & Gaming Corporation  
Statement of Activities

Year To Date 11/30/2025

	Actual	Fiscal Year Budget	Remaining Budget
Revenue			
Program Revenue	62,324,159.27	105,663,554.00	43,339,394.73
General Allotment	1,885,600.00	3,771,200.00	1,885,600.00
<b>Total Revenue</b>	<b>64,209,759.27</b>	<b>109,434,754.00</b>	<b>45,224,994.73</b>
Expenses			
Personnel Costs	4,987,080.90	14,417,353.34	9,430,272.44
Operating Expenses	2,245,718.46	5,041,813.68	2,796,095.22
Development & Incentive Funds	44,240,011.98	103,525,006.00	59,284,994.02
Capital Outlay	74,465.00	400,000.00	325,535.00
Transfers	583,134.11	0.00	(583,134.11)
<b>Total Expenses</b>	<b>52,130,410.45</b>	<b>123,384,173.02</b>	<b>71,253,762.57</b>
Net Revenue	12,079,348.82	(13,949,419.02)	(26,028,767.84)
Asset Reclass	(74,465.00)	0.00	74,465.00
<b>Change in Fund Balance</b>	<b>12,153,813.82</b>	<b>(13,949,419.02)</b>	<b>(26,103,232.84)</b>
Beginning Net Position	92,240,253.55	0.00	(12,153,813.82)
Change in Fund Balance	12,153,813.82	(13,949,419.02)	(26,103,232.84)
<b>Ending Net Position</b>	<b>104,394,067.37</b>	<b>(13,949,419.02)</b>	<b>(38,257,046.66)</b>

No assurance is provided on this financial statement and footnotes are excluded.

Kentucky Horse Racing & Gaming Corporation  
Statement of Net Position

	Year To Date 10/31/2025	Year Ending 06/30/2025	Change In Current Year
<b>Assets</b>			
Current Assets			
1000 - Operating Checking	77,623,336.73	99,971,394.18	(22,348,057.45)
1001 - Traditional I&D	1,247.35	1,905,895.63	(1,904,648.28)
1002 - Traditional Licensing	(5.44)	208,093.69	(208,099.13)
1003 - Fifth Third Licensing	29,716.58	261,063.20	(231,346.62)
1004 - US Bank Licensing	0.00	103,174.24	(103,174.24)
1005 - Cash Held by Treasury	8,970,715.45	46,267,105.93	(37,296,390.48)
1006 - Savings Checking	50,304,842.82	0.00	50,304,842.82
Total Cash & Cash Equivalents	<u>136,929,853.49</u>	<u>148,716,726.87</u>	<u>(11,786,873.38)</u>
1200 - Accounts Receivable	608,273.00	1,431,424.24	(823,151.24)
1210 - Other Receivables	0.00	8,986,876.96	(8,986,876.96)
Current Assets	<u>137,538,126.49</u>	<u>159,135,028.07</u>	<u>(21,596,901.58)</u>
Long-Term Assets			
Fixed Assets			
1900 - Deferred Outflow of Resources	566,596.88	537,924.94	28,671.94
1280 - Due From Restricted Funds	5,764,286.67	5,764,286.67	0.00
	7,108,249.96	7,108,249.96	0.00
Long-Term Assets	<u>13,439,133.51</u>	<u>13,410,461.57</u>	<u>28,671.94</u>
<b>Total Assets</b>	<b><u>150,977,260.00</u></b>	<b><u>172,545,489.64</u></b>	<b><u>(21,568,229.64)</u></b>
<b>Liabilities</b>			
Current Liabilities			
2000 - Accounts Payable	3,993,775.91	564.62	3,993,211.29
2005 - Accrued Liabilities & Obligations	175,105.00	0.00	175,105.00
2010 - Other Liabilities	0.00	12,087,970.88	(12,087,970.88)
2100 - Credit Card Payable	1,179.06	0.00	1,179.06
2200 - Accrued Payroll	427,658.65	255,634.08	172,024.57
2210 - Accrued Payroll Taxes	0.00	165,198.36	(165,198.36)
2220 - Accrued Health, Dental, Vision, Life Insurance	314.02	0.00	314.02
2222 - Accrued Pension Contributions	163,245.19	0.00	163,245.19
2270 - Incentives Accrual	2,009,458.71	20,913,505.99	(18,904,047.28)
2260 - Comp Time Accrual	0.00	375,104.25	(375,104.25)
Total Current Liabilities	<u>6,770,736.54</u>	<u>33,797,978.18</u>	<u>(27,027,241.64)</u>
Long-Term Liabilities			
2230 - Annual Leave Accrual	725,732.20	669,009.65	56,722.55
2240 - Sick Leave Accrual	532,465.64	442,222.95	90,242.69
2250 - Net Pension Accrual	33,323,835.00	33,323,835.00	0.00
2265 - Net OPEB Accrual	1,964,894.00	1,964,894.00	0.00
2900 - Deferred Inflow of Resources	2,999,046.35	2,999,046.35	0.00
2280 - Due To KHRGC Admin Fund	7,108,249.96	7,108,249.96	0.00
Total Long-Term Liabilities	<u>46,654,223.15</u>	<u>46,507,257.91</u>	<u>146,965.24</u>
<b>Total Liabilities</b>	<b><u>53,424,959.69</u></b>	<b><u>80,305,236.09</u></b>	<b><u>(26,880,276.40)</u></b>
<b>Net Position</b>			
Beginning Net Position	92,240,253.55	78,884,197.73	13,356,055.82
Change in Fund Balance	5,312,046.76	13,356,055.82	(8,044,009.06)
<b>Total Net Position</b>	<b><u>97,552,300.31</u></b>	<b><u>92,240,253.55</u></b>	<b><u>5,312,046.76</u></b>

No assurance is provided on this financial statement and footnotes are excluded.

Kentucky Horse Racing & Gaming Corporation  
Statement of Net Position

	Year To Date 10/31/2025	Year Ending 06/30/2025	Change In Current Year
<b>Net Position Ck Total (s/b \$0)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Kentucky Horse Racing & Gaming Corporation  
Statement of Activities

Year To Date 10/31/2025

	Actual	Fiscal Year Budget	Remaining Budget
Revenue			
Program Revenue	50,424,225.41	105,663,554.00	55,239,328.59
General Allotment	1,885,600.00	3,771,200.00	1,885,600.00
<b>Total Revenue</b>	<b>52,309,825.41</b>	<b>109,434,754.00</b>	<b>57,124,928.59</b>
Expenses			
Personnel Costs	4,119,216.49	14,417,353.34	10,298,136.85
Operating Expenses	1,457,708.16	5,041,813.68	3,584,105.52
Development & Incentive Funds	40,837,719.89	103,525,006.00	62,687,286.11
Capital Outlay	74,465.00	400,000.00	325,535.00
Transfers	583,134.11	0.00	(583,134.11)
<b>Total Expenses</b>	<b>47,072,243.65</b>	<b>123,384,173.02</b>	<b>76,311,929.37</b>
Net Revenue	5,237,581.76	(13,949,419.02)	(19,187,000.78)
Asset Reclass	(74,465.00)	0.00	74,465.00
<b>Change in Fund Balance</b>	<b>5,312,046.76</b>	<b>(13,949,419.02)</b>	<b>(19,261,465.78)</b>
Beginning Net Position	92,240,253.55	0.00	(5,312,046.76)
Change in Fund Balance	5,312,046.76	(13,949,419.02)	(19,261,465.78)
<b>Ending Net Position</b>	<b>97,552,300.31</b>	<b>(13,949,419.02)</b>	<b>(24,573,512.54)</b>

No assurance is provided on this financial statement and footnotes are excluded.

KENTUCKY HORSE RACING & GAMING CORPORATION  
 Purchase Request Tracker - Fiscal Years Ending June 30, 2025 and 2026

Date	Vendor	Short Description	Amount	Anticipated Start Date	Anticipated End Date	Procurement Method	CEO/President Approval Date	Finance Committee Approval Date	KHRGC Board Approval Date
6/20/2025	The Jockey Club Information Systems Inc.	Annual services for database support, maintenance, custom reports and database hosting	\$73,907.00	7/1/2025	6/30/2026	Sole Source	6/20/2025	6/24/2025	6/24/2025
6/20/2025	KY Thoroughbred Owners & Breeders	KTBF advertising	\$75,000.00	7/1/2025	6/30/2026	Non-Competitive Negotiation	6/20/2025	6/24/2025	6/24/2025
6/20/2025	Media Vista Inc - Thoroughbred Daily News	KTBF advertising	\$30,000.00	7/1/2025	6/30/2026	Non-Competitive Negotiation	6/20/2025	6/24/2025	6/24/2025
6/30/2025	Sleip AI AB	Subscription for application for pre-morning and post-race horse exams	\$6,200.00	7/1/2025	12/31/2026	Incident / Small Purchase	7/1/2025	Not required	Not required
6/26/2025	Maverick Insurance Group	Insurance policy renewal for Directors and Officers	\$70,904.72	7/1/2025	6/30/2026	Emergency Procurement	6/27/2025	Ratified on 8/19/2025	Ratified on 8/19/2025
6/26/2025	Public Protection Cabinet	IT database services for sports wagering & charitable gaming	\$600,000.00	7/1/2025	6/30/2026	Emergency Procurement	6/27/2025	Ratified on 8/19/2025	Ratified on 8/19/2025
7/28/2025	Krueger International c/o KDA Office Furniture	Lighting for cubicle work stations	\$7,570.07	8/5/2025	8/31/2025	Incident / Small Purchase	7/30/2025	Not required	Not required
8/7/2025	Paul Miller Ford	CG purchase of three new 2026 SUV's	\$119,208.00	Upon approval	N/A	Cooperative Purchasing	8/10/2025	8/19/2025	8/19/2025
8/7/2025	Frankfort Toyota	CG purchase of Toyota Camry Hybrid	\$31,954.00	Upon approval	N/A	Cooperative Purchasing	8/10/2025	8/19/2025	8/19/2025
8/7/2025	Gary Yeomans Ford	CG purchase of new 2025 SUV	\$42,511.00	Upon approval	N/A	Cooperative Purchasing	8/10/2025	8/19/2025	8/19/2025
8/13/2025	Patterson Veterinary Supply Inc	Renewal of Master Agreement for Lasix supplies	\$244,031.36	10/13/2025	10/13/2026	Competitive Sealed Bidding	8/13/2025	8/19/2025	8/19/2025
9/7/2025	Hannah News Services	Subscription for legislative tracking services	\$4,299.00	10/1/2025	10/1/2026	Incident / Small Purchase	9/8/2025	Not required	Not required
10/22/2025	Trucordia (f/n/a Maverick Insurance	Cyber Insurance policy	\$28,100.00	Upon execution	12 months	Incident / Small Purchase	10/22/2025	Not required	Not required
10/24/2025	Association of Racing Commissioners International	ARCI annual membership dues	\$18,700.00	1/1/2026	12/31/2026	Incident / Small Purchase	10/24/2025	Not required	Not required
10/24/2025	Association of Racing Commissioners International	ARCI licensing system software	\$23,214.63	1/1/2026	12/31/2026	Incident / Small Purchase	10/24/2025	Not required	Not required

Date	Vendor	Short Description	Amount	Anticipated Start Date	Anticipated End Date	Procurement Method	CEO/President Approval Date	Finance Committee Approval Date	KHRGC Board Approval Date
11/14/2025	Gary Yeomans Frankfort Ford	Licensing Division purchase of Hybrid Vehicle	\$28,480.75	Upon approval	N/A	Cooperative Purchasing	11/14/2025	11/25/2025	11/25/2025
11/21/2025	Trucordia (f/n/a Mavenck Insurance	Insurance	\$130,091.41	12/23/2025	12/23/2026	Non-Competitive Negotiation	11/21/2025	11/25/2025	11/25/2025
11/26/2025	Frost Brown Todd	Litigation Service Representation	\$395/hour up to \$100,000	11/26/2025	End of lawsuit	Emergency Procurement	11/26/2025	Ratified on 12/15/2025	Ratified on 12/16/2025
12/12/2025	Frost Brown Todd	Litigation Services RFP 2025-001	\$395/hour up to \$400,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Sturgill, Turner, Barker & Moloney, PLLC	Litigation Services RFP 2025-001	\$325/hour up to \$400,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Embry Merritt Womack Nance, PLLC	Litigation Services RFP 2025-001	\$300/hour up to \$400,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Dentons Bingham Greenebaum, LLP	Litigation Services RFP 2025-001	\$400/hour up to \$400,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Frost Brown Todd	General Legal Services RFP 2025-002	\$495/hour up to \$200,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Sturgill, Turner, Barker & Moloney, PLLC	General Legal Services RFP 2025-002	\$325/hour up to \$200,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Embry Merritt Womack Nance, PLLC	General Legal Services RFP 2025-002	\$300/hour up to \$200,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/12/2025	Dentons Bingham Greenebaum, LLP	General Legal Services RFP 2025-002	\$450/hour up to \$200,000	1/1/2026	12/31/2026	Competitive Negotiation	12/11/2025	12/15/2025	12/16/2025
12/29/2025	TEKSystems	IT Project Manager-Senior	\$90/hour up to \$150,000	1/12/2026	6/30/2026	Emergency Procurement	12/30/2025	1/6/2026	Ratified on 1/20/2026
1/8/2026	Trucordia	Excess Directors & Officers Insurancy Policy	\$35,000.00	1/9/2026	7/1/2026	Incident / Small Purchase	1/9/2026	Not required	Not required
1/30/2026	Adventure Promotions	KHRG Apparel	\$13,500.00	1/30/2026	3/1/2026	Incident / Small Purchase	1/30/2026	Not required	Not required
1/30/2026	Cherry Bekaert LLP	Financial Statement Audit FY2026 RFP 2025-003	\$39,375.00	5/1/2026	6/30/2027	Competitive Negotiation	1/30/2026	2/10/2026	2/10/2026
2/5/2026	Gary Yeomans Frankfort Ford	Veterinary Division purchase of 2026 Ford Explorer	\$40,418.67	Upon approval	N/A	Cooperative Purchasing	2/5/2026	2/10/2026	2/10/2026
3/13/2026	IdentiSys	Licensing Printer Cards & Ribbon - annual supply	\$31,000.00	Upon approval	N/A	Sole Source	3/13/2026	Not required	Not required
3/24/2026	IdentiSys	Licensing Printers & Service	\$20,000.00	Upon approval	N/A	Sole Source	3/24/2026	Not required	Not required
3/30/2026	ERS Wireless	Six R& Portable Radios	\$10,500.00	Upon approval	N/A	Cooperative Purchasing	3/30/2026	Not required	Not required

**THOROUGHBRED RULINGS**

2026 (through April 6, 2026)

	<u>Total</u>	<u>Fines</u>	<u>Suspensions</u>	<u>Disqualifications</u>	<u>Appeals</u>	
<b><u>Jockey Violations</u></b>						
Careless Riding	3	0	3	3	0	Routine riding offense
Overly Aggressive Riding	0	0	0	0	0	
Other Disciplinary Violations	1	1	0	0	0	Display of temper
Subtotal	<u>4</u>	\$500				
<b><u>Other Licensee Violations</u></b>						
Misc. violations by licensees	2	2	0	0	0	Fined for violating scratch regulation
Disorderly conduct and formal ejections	1	1	0	0	0	Display of temper
Suspended for non payment of fines	0	0	0	0	0	
Subtotal	<u>3</u>	\$1,500				
Other Rulings Issued	0	0	0	0	0	
<b>TOTAL 2026 RULINGS</b>	<u>7</u>	<u>\$2,000</u>				
<b>TOTAL 2026 HISA RULINGS</b>	27	\$5,686.50				

A total of 27 HISA rulings have been issued in 2026 by the Kentucky stewards. 18 were issued due to overuse of the crop, 8 HISA Agreed Resolutions and 1 purse redistribution

## 2026 THOROUGHBRED RULINGS

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	DETERMINATION	DRUG CLASS	PENALTY OR ACTION	FINE	STATUS
26-0005	3/18/2026	3/12/2026	Rafael M. Hernandez	careless riding		Suspended 3 days March 28, April 3 and April 4, 2026		Suspension served
26-0006	3/21/2026	3/19/2026	Xarel Forde	careless riding		Suspended 3 days April 3, April 4, and April 8, 2026		Suspension served
26-0007	3/28/2026	3/27/2026	James A. Kelley	Disorderly conduct after race 9 at Turfway Park on March 27, 2026		Fined	\$ 500	Paid

### 2026 KENTUCKY HISA RULINGS

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	DETERMINATION	DRUG CLASS	PENALTY OR ACTION	FINE	STATUS	
H-26-020	3/4/2026	2/28/2026	Gabriel Lagunes	HISA crop violation		Fined and suspended 1 day March 7, 2026	\$ 250	Suspension served	
H-26-021	3/6/2026	2/27/2026	Orlando Bocachica	HISA crop violation (3rd offense), Class 2		Fined and suspended 9 days, March 25, 26, 27 and March 28, 2026 and April 3, 4, 5, 8 & April 9, 2026. LEMON YEA DQ'd	\$1,500 (under appeal)	APPEALED	
H-26-022	3/6/2026	2/27/2026	Sammy Barnett (owner)	Jockey Orlando Bocachica committed Class 2 HISA crop violation while aboard LEMON YEA at Turfway Park on February 27, 2026		LEMON YEA disqualified and purse redistributed. All purse monies must be returned to the association.		DQ and purse redistribution completed	
H-26-023	3/7/2026	3/5/2026	J. J. Meza	HISA crop violation		Fined and suspended 1 day March 11, 2026	\$ 250	Suspension served	
H-26-024	3/12/2026	2/27/2026	Orlando Bocachica	HISA Agreed Resolution of KY Stewards Ruling #26-021		Fined and suspended 4 days, March 25 through March 28, 2026 (inclusive)	\$ 500	Resolved	
H-26-025	3/18/2026	3/13/2026	Joseph M. Romero	HISA crop violation		Fined and suspended 1 day March 25, 2026	\$ 250	Suspension served	
H-26-026	3/21/2026	3/20/2026	Christopher A. Emigh	HISA crop violation		Fined and suspended 1 day March 28, 2026	\$ 250	Suspension served	
H 26 027	3/26/2026	3/21/2026	Walter A. Rodriguez	HISA crop violation (2nd offense)		Fined and suspended 2 days , April 8 and April 9, 2026	\$1,000 (Under Appeal)	APPEALED	



VETERINARY DIVISION

**KHRGC Veterinary Report**

Turfway Park Winter 2026

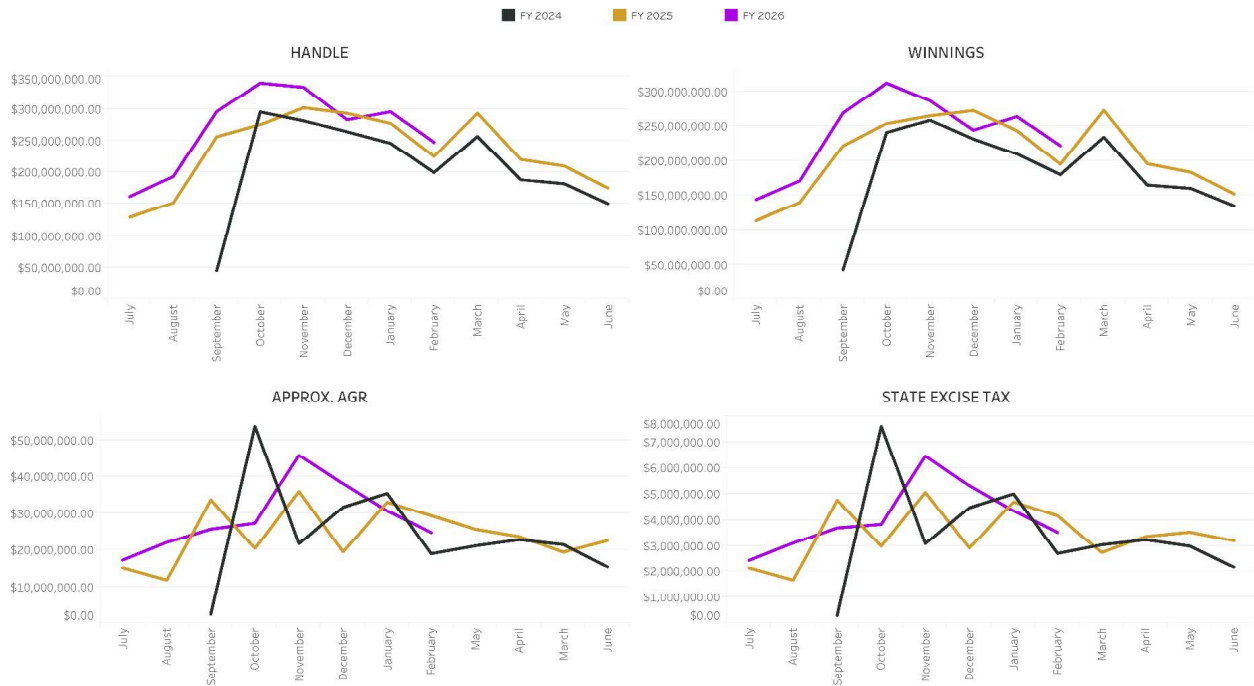
<b>Total Starts</b>	3979
Post Race Samples	966
tCO <sub>2</sub>	332
<b>Veterinary Scratches</b>	153
Pre-Race	102
On-Track	51
Soundness Related	40
Gate / Paddock Injury	11
<b>KHRGC Veterinary List</b>	185
Scratches	153
Race Injuries/Post Race Lameness/Test Barn Lameness	24
EIPH/Epistaxis	4
Heat / Physical Distress	4
<b>Claimed Horses</b>	358
<b>Voided Claims</b>	18
<b>Ambulance Runs</b>	12
<b>Racing Fatalities</b>	3
Musculo-skeletal	3
Sudden Death	0
<b>Training Fatalities</b>	5
Musculo-skeletal	4
Sudden Death	1
<b>Vet's List Works</b>	133
Failed Works	25 (4 pre-work)
Locale / Type: KY	54
Other Jurisdictions	13
Layoff/4yo+ 1st time starter	66

**Occurrence of Thoroughbred race-related fatalities in Kentucky 2007 to present**

Year	Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Starts (incomplete)	Fatalities per 1,000 starts
	Non-musculoskeletal: EIPH, Sudden Death, Fracture															
2007	Musculoskeletal	2	1	5	2	4	3	4	2	2	3	4	5	37	23,180	1.60
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0	1	0	0	1		0.04
	<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>38</b>		<b>1.64</b>
2008	Musculoskeletal	3	0	4	2	3	2	2	2	3	2	4	8	35	22,278	1.57
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0	0	0	0	0		0.00
	<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>35</b>		<b>1.57</b>
2009	Musculoskeletal	3	5	1	2	4	1	2	4	3	3	2	3	33	20,142	1.64
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0	0	0	0	0		0.00
	<b>TOTAL</b>	<b>3</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>33</b>		<b>1.64</b>
2010	Musculoskeletal	2	1	2	0	0	2	4	2	1	3	7	1	25	18,167	1.38
	Non-musculoskeletal	0	0	1	1	0	0	0	0	0	0	0	0	2		0.11
	<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>27</b>		<b>1.49</b>
2011	Musculoskeletal	2	2	1	1	2	5	1	3	2	5	3	1	28	18,258	1.53
	Non-musculoskeletal	0	0	0	0	0	0	0	0	1	0	0	0	1		0.05
	<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>29</b>		<b>1.59</b>
2012	Musculoskeletal	0	0	1	2	9	2	0	2	0	3	5	3	27	17,513	1.54
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0	1	0	0	1		0.06
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>28</b>		<b>1.60</b>
2013	Musculoskeletal	2	2	0	0	1	2	2	5	3	1	1	3	22	16,242	1.35
	Non-musculoskeletal	0	0	0	0	0	0	0	0	1	0	0	0	1		0.06
	<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>23</b>		<b>1.42</b>
2014	Musculoskeletal	2	2	0	0	3	0	1	1	1	3	3	0	16	14,460	1.11
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0	0	0	0	0		0.00
	<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>16</b>		<b>1.11</b>
2015	Musculoskeletal	3	1	1	0	3	2	1	1	3	3	2	1	21	15,514	1.35
	Non-musculoskeletal	0	0	0	0	0	1	0	1	0	0	0	0	2		0.13
	<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>23</b>		<b>1.48</b>

2016	Musculoske	0	2	0	4	4	3	1	0	1	2	5	1	23	16,495	1.39
	Non-muscul	0	0	0	0	0	2	1	0	0	0	0	0	3		0.18
	TOTAL	0	2	0	4	4	5	2	0	1	2	5	1	26		1.58
2017	Musculoske	1	2	1	2	1	3	0	1	2	3	2	0	18	15,032	1.20
	Non-muscul	0	0	0	0	0	2	0	0	0	0	0	0	2		0.13
	TOTAL	1	2	1	2	1	5	0	1	2	3	2	0	20		1.33
2018	Musculoske	2	1	0	4	3	1	6	0	7	1	3	4	32	15,049	2.13
	Non-muscul	0	0	1	0	1	0	0	1	0	0	1	0	4		0.27
	TOTAL	2	1	1	4	4	1	6	1	7	1	4	4	36		2.39
2019	Musculoske	0	1	1	4	1	0	0	1	1	5	2	3	19	15,456	1.23
	Non-muscul	0	0	0	0	0	2	0	1	0	0	0	0	3		0.19
	TOTAL	0	1	1	4	1	2	0	2	1	5	2	3	22		1.42
2020	Musculoske	1	0	1	0	1	0	0	3	4	1	4	1	16	13,872	1.15
	Non-muscul	0	0	3	0	0	0	0	0	0	0	0	0	3		0.22
	TOTAL	1	0	4	0	1	0	0	3	4	1	4	1	19		1.37
2021	Musculoske	2	1	0	0	1	2	1	1	4	3	2	2	19	14,676	1.29
	Non-muscul	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	TOTAL	2	1	0	0	1	2	1	1	4	3	2	2	19		1.29
2022	Musculoske	0	1	0	1	2	1	2	2	0	1	3	0	13	15,913	0.82
	Non-Muscul	0	1	0	0	0	1	0	0	0	0	0	0	2		0.13
	TOTAL	0	2	0	1	2	2	2	2	0	1	3	0	15		0.94
2023	Musculoske	1	2	3	3	8	1	1	0	0	1	2	1	23	16,699	1.38
	Non-Muscul	0	0	0	1	1	0	0	0	0	0	0	0	2		0.12
	TOTAL	1	2	3	4	9	1	1	0	0	1	3	1	25		1.49
2024	Musculoske	0	0	1	1	1	1	0	2	0	3	3	2	14	17,918	0.78
	Non-Muscul	1	0	0	0	0	0	0	0	0	0	0	0	1		0.06
	TOTAL	1	0	1	1	1	1	0	2	0	3	3	2	15		0.84
2025	Musculoske	1	2	0	3	5	2	1	0	2	2	3	1	22	17,811	1.24
	Non-Muscul	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	TOTAL	1	2	0	3	5	2	1	0	2	2	3	1	22		1.24
2026	Musculoske	1	1	1										3	3,979	0.75
	Non-Muscul	0	0	0										0		0
	TOTAL	1	1	1										3		0.75

## SPORTS WAGERING REPORT



SPORTS WAGERING REVENUE REPORT. FY Comparison of Handle, Winnings, Approximate AGR and State Excise Tax Through February 2026

Monthly Reports	FY Reports	All-time Report
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2026

### Sports Wagering Market Report for February 2026

February

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

#### Online

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Prime	\$913,596	\$837,687	\$2,284	\$73,625	\$10,492
Cumberland Run	DraftKings	\$92,458,658	\$82,416,775	\$225,151	\$9,816,732	\$1,398,884
Ellis Park	Penn Sports Interactive, LLC	\$3,470,928	\$3,060,936	\$8,634	\$401,358	\$57,194
Kentucky Downs	Circa	\$2,392,422	\$2,419,808	\$5,965	(\$33,351)	\$0
Oak Grove	Fanatics	\$14,755,151	\$13,373,531	\$36,018	\$1,345,602	\$191,748
Red Mile	Caesars	\$11,339,439	\$10,366,094	\$27,752	\$945,593	\$134,747
Sandy's	bet365	\$22,738,889	\$21,291,661	\$55,361	\$1,391,867	\$198,341
	BetMGM	\$17,030,811	\$15,986,870	\$41,128	\$1,002,813	\$142,901
Turfway Park	Fanduel	\$77,123,288	\$67,511,811	\$187,642	\$9,423,835	\$1,342,897
<b>Grand Total</b>		<b>\$242,223,182</b>	<b>\$217,265,173</b>	<b>\$589,936</b>	<b>\$24,368,074</b>	<b>\$3,477,203</b>

#### Retail

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	\$1,523,538	\$1,335,674	\$3,823	\$184,041	\$17,944
Cumberland Run	DraftKings	\$143,166	\$132,599	\$349	\$10,218	\$996
Ellis Park	Kambi	\$127,925	\$130,849	\$0	(\$2,924)	\$0
Kentucky Downs	Circa	\$548,953	\$559,607	\$1,372	(\$12,026)	\$0
	DraftKings	\$332,666	\$310,006	\$805	\$21,855	\$2,131
Oak Grove	Kambi	\$334,048	\$300,517	\$835	\$32,696	\$940
Red Mile	Caesars	\$1,147,668	\$1,012,477	\$2,869	\$132,322	\$12,901
Sandy's	BetMGM	\$106,804	\$91,032	\$0	\$15,773	\$1,538
Turfway Park	Kambi	\$700,281	\$644,370	\$1,670	\$54,241	\$5,289
<b>Grand Total</b>		<b>\$4,965,050</b>	<b>\$4,517,131</b>	<b>\$11,723</b>	<b>\$436,196</b>	<b>\$41,738</b>

Glossary:  
Wagers includes both wagers paid out and wagers resolved for the reporting period.  
Winnings is the amount returned to winning players for the reporting period.  
Federal Excise Tax Paid reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.  
Adjusted Gross Revenue (AGR) is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.  
Kentucky Excise Tax is tax paid to the state, calculated from taxable AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.  
\*\*Penn Sports Interactive has operated as Barstool Sportsbook, ESPN BET and the Score

Monthly Reports	FY Reports	All-time Report
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## Sports Wagering Market Report for FY 2026 (YTD)

FY 2026

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### FY Online

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Prime	\$5,577,325	\$5,259,665	\$13,952	\$303,708	\$43,278
Cumberland Run	DraftKings	\$804,228,165	\$716,355,140	\$1,957,504	\$85,915,522	\$12,242,962
Ellis Park	Penn Sports Inte..	\$50,414,262	\$44,886,102	\$126,005	\$5,402,155	\$679,807
Kentucky Downs	Circa	\$24,057,120	\$23,989,311	\$60,035	\$7,774	\$0
Oak Grove	Fanatics	\$103,651,734	\$92,772,297	\$249,898	\$10,629,539	\$1,514,709
Red Mile	Caesars	\$99,569,419	\$90,863,700	\$243,713	\$8,462,007	\$1,205,806
Sandy's	bet365	\$186,675,327	\$170,116,969	\$447,727	\$16,110,631	\$2,295,765
	BetMGM	\$123,702,872	\$113,691,245	\$299,834	\$9,711,792	\$1,383,930
Turfway Park	Fanduel	\$697,856,733	\$606,449,530	\$1,674,042	\$89,733,161	\$12,786,975
<b>Grand Total</b>		<b>\$2,095,732,957</b>	<b>\$1,864,383,958</b>	<b>\$5,072,711</b>	<b>\$226,276,289</b>	<b>\$32,153,233</b>

### FY Retail

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	\$17,494,050	\$15,668,611	\$43,845	\$1,781,594	\$173,705
Cumberland Run	DraftKings	\$1,914,920	\$1,742,447	\$4,800	\$167,673	\$16,348
Ellis Park	Kambi	\$1,473,163	\$1,303,044	\$0	\$170,119	\$9,102
Kentucky Downs	Circa	\$5,172,353	\$4,705,769	\$12,901	\$453,683	\$46,936
	DraftKings	\$2,090,818	\$1,830,626	\$5,160	\$255,032	\$24,866
Oak Grove	Kambi	\$5,631,062	\$4,980,887	\$14,078	\$636,097	\$62,019
Red Mile	Caesars	\$11,851,133	\$10,727,279	\$29,628	\$1,094,226	\$106,687
Sandy's	BetMGM	\$1,170,395	\$976,323	\$0	\$194,073	\$18,260
Turfway Park	Kambi	\$6,820,225	\$6,015,565	\$16,872	\$787,788	\$76,809
<b>Grand Total</b>		<b>\$53,618,118</b>	<b>\$47,950,549</b>	<b>\$127,284</b>	<b>\$5,540,285</b>	<b>\$534,733</b>

Glossary:  
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\*\*Penn Sports Interactive has operated as Barstool Sportsbook, ESPN BET and the Score.

Monthly Reports	FY Reports	All-time Report
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## Sports Wagering Market Report September 2023-YTD

Data is provided for informational purposes using self reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

### Online

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Prime	\$5,577,325	\$5,259,665	\$13,952	\$303,708	\$43,278
Cumberland Run	DraftKings	\$2,631,719,658	\$2,333,876,851	\$6,287,118	\$291,555,689	\$41,546,686
Ellis Park	Penn Sports Int..	\$219,049,655	\$197,326,044	\$547,891	\$21,175,920	\$2,927,569
Kentucky Downs	Circa	\$60,319,831	\$60,060,062	\$150,403	\$109,365	\$51,290
Oak Grove	Fanatics	\$277,045,117	\$251,653,076	\$665,138	\$24,726,900	\$3,523,583
Red Mile	Caesars	\$331,826,596	\$304,645,710	\$807,838	\$26,373,047	\$3,758,129
Sandy's	bet365	\$578,463,216	\$529,731,849	\$1,372,805	\$47,358,561	\$6,748,595
	BetMGM	\$307,301,002	\$356,426,615	\$004,040	\$40,060,347	\$5,700,500
Turfway Park	Fanduel	\$2,347,741,061	\$2,044,717,069	\$5,566,748	\$297,457,244	\$42,387,657
<b>Grand Total</b>		<b>\$6,849,133,460</b>	<b>\$6,083,696,942</b>	<b>\$16,315,934</b>	<b>\$749,120,782</b>	<b>\$106,695,387</b>

### Retail

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	\$78,403,651	\$72,327,729	\$197,522	\$5,878,378	\$573,144
Cumberland Run	DraftKings	\$8,717,154	\$8,111,024	\$21,767	\$584,327	\$56,975
Ellis Park	Kambi	\$6,399,819	\$6,196,804	\$8,918	\$194,057	\$19,308
Kentucky Downs	Circa	\$9,765,442	\$8,948,570	\$24,346	\$792,524	\$79,973
	DraftKings	\$4,185,044	\$3,785,860	\$10,501	\$388,684	\$37,897
Oak Grove	Kambi	\$10,390,870	\$16,203,040	\$45,977	\$2,061,044	\$200,952
Red Mile	Caesars	\$47,004,019	\$41,794,300	\$117,510	\$5,092,209	\$496,490
Sandy's	BetMGM	\$5,560,905	\$4,582,689	\$0	\$978,196	\$95,376
Turfway Park	Kambi	\$33,393,550	\$31,239,735	\$83,447	\$2,070,368	\$201,861
<b>Grand Total</b>		<b>\$211,820,453</b>	<b>\$193,270,560</b>	<b>\$509,989</b>	<b>\$18,039,787</b>	<b>\$1,761,975</b>

Glossary:  
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