Kentucky Horse Racing and Gaming

Special Meeting Materials

October 27, 2026

KENTUCKY HORSE RACING & GAMING

Kentucky's Safe Bet

TABLE OF CONTENTS

1. RFP FOR PUBLIC RELATIONS AND COMMUNICATIONS SERVICES 3
2. PROPOSED CONDITIONS ON LICENSES TO CONDUCT LIVE HORSE RACING, SIMULCASTING, PARI-MUTUEL WAGERING AND SPORTS WAGERING FOR 2027 8
3. LICENSES TO CONDUCT HORSE RACING, SIMULCASTING, PARI-MUTUEL WAGERING, AND SPORTS WAGERING FOR 2027 15
4. REQUEST FOR APPROVAL OF SPORTS WAGERING CATALOG RECOMMENDATIONS 34
5. KTDF ALLOTMENT REQUESTS BASED UPON THE SUBMISSION AND APPROVAL OF THE KTDF ADVISORY COMMITTEE ON 9/29/2026 37
6. FINANCIAL REPORTS 43
7. THOROUGHBRED RULINGS 51
8. STANDARDBRED RULINGS 54
9. VETERINARY DIVISION 56
10. PARI-MUTUEL WAGERING DIVISION 60
11. SPORTS WAGERING DIVISION 66
12. CHARITABLE GAMING DIVISION 71
13. LITIGATION REPORT 74

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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

Jamie Eads
PRESIDENT & CEO

Jonathan Rabinowitz
CHAIRMAN

TO: KHRG Board

FROM: Susan Speckert, Chief Operating Officer

DATE October 14, 2026

RE: **RFP FOR PUBLIC RELATIONS AND COMMUNICATIONS SERVICES**

Prior to 2024 SB 299, the Public Protection Cabinet provided communications services to KHRG in line with the larger communications strategy of the administration. As our organization has changed and our regulatory jurisdiction grown, our communication challenges have increased.

On August 28, 2026, we issued an RFP for Public Relations and Strategic Communications to identify a full-service firm to provide and implement a communications and public relations plan to increase communication and transparency with stakeholders, licensees, relevant media, the betting and wagering public, and elected officials.

The primary objectives for the engagement include:

- Clearly explaining KHRG's role and policies to various stakeholders
- Building confidence in Kentucky's leadership and fairness in the areas we regulate
- Providing crisis communications/responses as necessary
- Providing media training to key staff members
- Creating a strategic communications plan using modern and effective media avenues and tools, including social media.

We received four proposals. The selected proposal was provided by BCH, an advertising and public relations firm located in Louisville. KHRG previously contracted with BCH for our new branding. They have an intimate understanding of our work and history, enabling them to hit the ground running. They have offered an outstanding plan at the best value to the KHRG and the Commonwealth.

The proposed 12-month cost is $100,000, plus allowable expenses.
The request will be presented to the Finance Committee in advance of the Board meeting. KHRG staff recommends approval.

BOARD ACTION

_____ Approve

_____ Defer

_____ Deny

Kentucky Horse Racing and Gaming Corporation
Purchase Request Form

Short Description	Public Relations and Strategic Communications Services
Date	10/14/2026
Requestor	Susan Speckert
Phone #	
Procurement Type	Service
Procurement Method	Competitive Sealed Bidding
Fund	374R - Administration
Expense Type	E257 - Other Professional Services

Suggested Vendor / Supplier Information:

Name	BCH
Street Address	307 W. Muhammad Ali Blvd
City, State Zip	Louisville, KY 40202
Phone	502-589-7711
Website	www.bch.com

Contact Information:

Name	Matt Kamer
Email	mkamer@bch.com
Phone	

Amount of Purchase	$100,000.00	Anticpated Start Date	Date of Filing with LRC
Estimate or Actual?	Estimated	Anticpated End Date	12 Months from Filing

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)

Prior to 2024 SB 299, the Public Protection Cabinet provided communications services to KHRG in line with the larger communications strategy of the administration. As our organization has changed and our regulatory jurisdiction grown, our communication challenges have increased.

The selected vendor will provide and implement a communications and PR plan to increase communication and transparency with stakeholders, licensees, relevant media, the betting and wagering public, and elected officials. The primary objectives of the engagement include:

- Clearly explaining KHRG's role and policies to various stakeholders
- Building confidence in Kentucky's leadership and fairness in the areas we regulate
- Providing crisis communications/responses as necessary
- Providing media training to key staff members
- Creating a strategic communications plan using modern and effective media avenues and tools, including social media.

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

Department Level Approval:	s/ Susan B. Speckert	10/14/2026
	Signature	Date
CEO Approval:	/s/ Jamie H. Eads	10.14.2026
	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?

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.

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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 and Gaming Board of Directors
FROM:	Ashleigh Bailey, Chief Legal Officer
DATE	October 27, 2026
RE:	**PROPOSED CONDITIONS ON LICENSES TO CONDUCT LIVE HORSE RACING, SIMULCASTING, PARI-MUTUEL WAGERING AND SPORTS WAGERING FOR 2027**

KRS 230.260 states the Kentucky Horse Racing and Gaming Corporation "shall have full authority to prescribe…conditions under which horse racing at a horse race meeting shall be conducted in this state." Further, KRS 230.290 states that all licenses granted under KRS Chapter 230 "shall be subject to all administrative regulations and conditions as may from time to time be prescribed by the corporation." As a condition of licensure to conduct horse racing, simulcasting, pari-mutuel wagering, and sports wagering, it is recommended that each racing association certify that it shall comply with certain conditions proposed in the attached.

The conditions cover regulatory notifications, operational reporting, racing integrity requirements, and wagering integrity requirements. KHRG staff recommends approval of the proposed conditions.

BOARD ACTION

_____ Approve

_____ Defer

_____ Deny

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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

Kentucky Horse Racing & Gaming
Conditions of Licensure Pursuant to KRS 230.260 and 230.290

Pursuant to KRS 230.260 and 230.290, the Kentucky Horse Racing and Gaming Corporation ("KHRG") is authorized to prescribe necessary and reasonable conditions under which horse racing, simulcasting, pari-mutuel wagering, and sports wagering is conducted in the Commonwealth of Kentucky. Therefore, as a condition of licensure by KHRG to conduct horse racing, simulcasting, pari-mutuel wagering and, if applicable, sports wagering, each licensed association shall certify that it shall comply with the following requirements:

1. Regulatory Notifications
    a. Each licensed association shall notify KHRG of any communication, report, or investigation conducted or to be conducted by any governing body or federal, state, or local regulatory agency that relates to the safety, integrity, or security of the licensed association's operations, its participants, facilities, or that would reasonably be deemed to affect public confidence in the licensed association. This notification includes, but is not limited to, communications, reports, or investigations involving the Thoroughbred Racing Association ("TRA"), Thoroughbred Racing Protective Bureau ("TRPB"), United States Trotting Association ("USTA"), American Quarter Horse Association ("AQHA"), Arabian Jockey Club ("AJC"), National Thoroughbred Racing Association ("NTRA"), the Horseracing Integrity and Safety Authority ("HISA"), the Horseracing Integrity and Welfare Unit ("HIWU"), a sports governing body, or any agency relating to environmental, safety, or public health matters. Notification to KHRG shall include, or be supplemented by a copy of, the communication, report, or investigation within twenty-four (24) hours of receipt by the licensed association.
    b. Each licensed association shall notify KHRG any time a member of a local, state, or federal law enforcement agency enters licensed association grounds for the purpose of questioning, investigating, or arresting a licensed individual. Such notice shall include, or be supplemented by, a copy of any report related to the questioning, investigation, or arrest prepared by the licensed association and/or prepared by the law enforcement agency. The report(s) shall be provided to KHRG within twenty-four (24) hours of preparation and/or receipt by the licensed association.

2. Operational Reporting
    a. Each licensed association shall send a copy of any self-reporting document,

form, or correspondence to KHRG at the same time the document, form, or correspondence is filed with the state or federal regulatory agency, or any other organization referenced in Section 1. The licensed association shall identify to KHRG any information contained in submitted reports that the licensed association considers to be confidential or proprietary.

b. Pursuant to 810 KAR 8:010, Section 20, purse money in thoroughbred, flat racing, and standardbred racing shall be paid, distributed, or made available no later than twenty-four (24) hours after notice from KHRG that a final laboratory report has been issued.
c. Each licensed association shall provide to KHRG a report of purse money no later than seven (7) calendar days after the conclusion of each live race meet. This report shall include the name of the licensed association, the date in which racing occurred, the race number, purse totals attributed to regular stakes, purse totals attributed to the association, purse totals attributed to horsemen, purse totals attributed to state funds, and total purse amounts.

3. Racing Integrity Requirements
    a. Each licensed association shall record the date and time (in hours, minutes, and seconds) on all live video feeds originating from a Kentucky track. Each licensed association shall be responsible for recording (in hours, minutes, and seconds) the start/off time of each race. Further, each licensed association shall require the tote company with whom it does business to certify, and provide evidence of such certification, to the Chief State Steward or Presiding Judge of the closure time (in hours, minutes, and seconds) of the betting windows for each race. Records shall be retained for two years after the date of the race. Records shall be submitted to KHRG upon request.
    b. Each of the timing systems mentioned in 3.a. shall be synchronized with the U.S. Naval Observatory Clock at the beginning of each race day.
    c. Each licensed association offering Thoroughbred racing shall require owners to deposit the fee for the administration of race-day furosemide, as permitted under Title 810 of the Kentucky Administrative Regulations, into the owner's account with the horsemen's bookkeeper by 12:00 p.m. Eastern Time on the day of the race. Failure of the owner to deposit such a fee may result in the owner being subjected to penalties, including fines or suspension. Each licensed association shall debit the owner's account for the furosemide fee to the credit of KHRG.
    d. Each licensed association for Thoroughbred racing shall abide by the applicable safety and security requirements mandated by the Horseracing Integrity and Safety Act of 2020, as set forth in 15 U.S.C. 3051 *et seq.* ("HISA"), unless otherwise notified in writing by KHRG's President/CEO. Each licensed association for any type of horse racing shall abide by all requirements set forth in KHRG statutes and regulations, to the extent that KHRG statutes and regulations are not preempted by HISA.
    e. All licensed associations shall be subject to inspection by KHRG officials and shall be required to make any repairs or improvements necessary to comply with applicable safety and security regulations.

4. Wagering Integrity Requirements
    a. Each licensed association shall notify KHRG if it becomes aware of a wagering anomaly related to racing conducted at that licensed association or related to a race imported for simulcast wagering at the licensed association, even if a report has not been filed with any of the organizations referenced in Section 1. The licensed association shall provide transactional data and video of the race to KHRG. Wagering anomalies are defined as any incident that might reasonably affect the public's confidence in the licensed association's wagering pools. Such incidents include, but are not limited to:
        i. Past posting, cancel delay, and other instances when wagering occurs or may have occurred after the horses have left the gate;
        ii. Off-shore and account wagering fraud;
        iii. Suspected manipulation through computerized robotic wagering;
        iv. Pool odds manipulation;
        v. Quick pick or random pick malfunction;
        vi. Unusually large cancellation of wagers (especially right as the betting stops);
        vii. Outlets that are habitually late getting into the pools;
        viii. Manual merges;
        ix. Unusual payoffs;
        x. Failing to remove a scratched horse from the pools (which would then require a re-calculation of payoffs);
        xi. Re-entering a scratched horse to the pools without approval from the Stewards or Judges;
        xii. Suspicious wagering patterns;
        xiii. Totalizator or data communications malfunctions; and/or
        xiv. Substantial late ticket cancellations.

        The list of wagering anomalies above is meant to be illustrative and not exclusive. It is the licensed association's responsibility to ensure that all wagering anomalies are communicated in a detailed and timely manner to KHRG, whether by the licensed association or related vendor.
    b. Each licensed association shall ensure that the totalizator and video provider are available at least one week prior to the start of the live race meet for testing by KHRG. Each licensed association shall ensure that the totalizator and video provider for its live meet are operating correctly at least 24 hours prior to the start of the live meet. Each licensed association shall ensure the video provider for its live meet performs its duties to the satisfaction of KHRG, including, but not limited to, by having functional cameras and displaying all notifications timely and legibly for the wagering public.
    c. Each licensed association shall require its totalizator, video provider, and teletimer provider to share all racing and wagering data requested by KHRG.
    d. Each licensed association shall post policies and procedures related to pari-mutuel wagering, including the licensed association's refund policy and self-exclusion policy, on the licensed association's website. Each licensed association shall also post a notice in the racing program and a sign at the association's information window informing patrons where they can access a

complete copy of the association's policies and procedures related to pari-mutuel wagering, including the association's refund policy.

e. Each licensed association shall provide a copy of its mutuel department policies and procedures to KHRG.
f. Each licensed association shall have protocols in place that mandate exclusion of any receiving track's wagering pool when the licensed association cannot verify that all wagers in the receiving track's pool were received prior to the official start of the race. Copies of these protocols shall be provided to KHRG.
g. Each licensed association shall have protocols in place and shall publicize to its wagering patrons when, as a receiving track, it is excluded from a host track's wagering pool. These protocols shall include an immediate public announcement and immediate posting on the licensed association's video monitors and websites. Copies of these protocols shall be provided to KHRG.
h. In the event of exotic wagering hosted by another jurisdiction on a licensed association's race date, whereby a KHRG official's actions pursuant to 810 KAR 2:040 or 810 KAR 2:050 may impact the outcome of the wager, the licensed association must inform KHRG of the following information at least three (3) calendar days prior to such wagering:
    i. Type, number, and denomination of the wager;
    ii. The specific performance (including, but not limited to, number, type of race, etc.) and racetrack(s) involved in the wager; and
    iii. Name and direct phone number for the person responsible for operating the wager for the host site and totalizator company.

    Further, any such wager shall be included in the official race program of the licensed association with the wager for each applicable race date.
i. Each licensed association that does business with any individual, person, or entity that offers advance deposit account wagering ("ADW") to Kentucky residents shall ensure that the ADW is licensed by KHRG prior to doing business with that ADW.
j. Each licensed association shall submit an electronic copy of the Kentucky Department of Revenue Forms 73A100 and 73A101 to KHRGC.Reports@ky.gov no later than 4:30 p.m. on the 5th business day (excluding Saturday and Sunday) following the close of each racing week. Note that each licensed association must report its wagers, including any wagers conducted through a subsidiary, on a single return for each period.
k. Each licensed association shall settle (and pay, as required) all wagering accounts with simulcast partners on a timely basis, in no event exceeding 60 days past any respective due date.
l. Each licensed association shall ensure sufficient printed copies of the program are made available to KHRG staff and shall provide a digital copy of the program to KHRG via e-mail no later than six (6) hours prior to the first race of the program.
m. All licensed associations are required to have a licensed tote employee on the premises during live racing and scheduled tote testing

5. Each licensed association shall submit to KHRG a full employee list that includes the official title of the employee at the licensed association and the date of the employee's hire. This shall be submitted in a format approved by KHRG on a monthly basis, no later than the 5th business day of the month.

6. Each licensed association shall report to KHRG in writing, as required by 810 KAR 3:020, Section 11, the discharge of any licensed employee within 24 hours of the event.

7. Each licensed association shall ensure that all vendors and affiliated entities and the employees of all vendors and affiliated entities utilized for the licensed association's operations are properly licensed by KHRG.

8. Each licensed association shall require that all vendors and affiliated entities and the employees of all vendors and affiliated entities display a KHRG identification badge while on licensed association grounds.

9. All licensed associations must pay for allocated expenses of KHRG pursuant to invoice terms, as set forth in KRS 230.240(3).

10. Each licensed association shall comply with the prediction market restrictions established in KRS 230.805(9), including the restrictions applicable to its affiliates and entities in which it has a beneficial interest, to the extent provided in that subsection. "Affiliate" and "beneficial interest" shall have the meanings established in KRS 230.805(9)(a). Notwithstanding any other provision of these conditions, enforcement of the restrictions incorporated by this condition shall be subject to the cure period and limitations on penalties established in KRS 230.805(9)(e), and the limitations on sanctions against specific licenses or licensees established in KRS 230.805(11).

All notices required to be given to KHRG under this condition of licensure, unless otherwise stated, shall be provided to the appropriate KHRG staff member(s), such as KHRG's President/CEO, Chief Operating Officer, Chief State Steward, Presiding Judge, and/or Senior Vice President of Gaming via hand delivery or electronic mail. In the event a licensed association does not comply with the requirements, KHRG has the authority to assess fines and/or penalties, including, but not limited to, licensure revocation. Additional conditions may be added to an association's license at any time at the discretion of KHRG.

CERTIFICATION

I, _____ (Full Name of Authorized Representative), a duly authorized representative of _____ (Legal Name of Licensed Association), hereby acknowledge and certify acceptance of the above conditions to the licensed association's license to conduct horse racing, pari-mutuel wagering, and, if applicable, sports wagering in the Commonwealth of Kentucky. Furthermore, I certify that these requirements shall remain in place for subsequent renewals of the license unless KHRG provides otherwise.

X_____

Authorized Representative of Association

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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 Board of Directors
FROM:	Travers Manley, SVP of Gaming & Media Relations
DATE	October 26, 2026
RE:	**LICENSES TO CONDUCT HORSE RACING, SIMULCASTING, PARI-MUTUEL WAGERING, AND SPORTS WAGERING FOR 2027**

All nine licensed racetracks in Kentucky submitted applications to renew their licenses to conduct horse racing and associated wagering activities in 2027. Additionally, all eight of the racetracks currently holding operator licenses for sports wagering submitted renewal applications for 2027.

Kentucky Horse Racing & Gaming (KHRG) staff thoroughly reviewed each application. Today, KHRG staff recommends approval of the following nine applications for licenses to conduct horse racing, simulcasting, and pari-mutuel wagering, and eight applications for sports wagering operator licenses.

Churchill Downs Racetrack, LLC ("Churchill Downs")

Churchill Downs conducts thoroughbred racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Louisville, Kentucky. In addition to the main track site, Churchill Downs offers wagering at Derby City Gaming and Derby City Gaming Downtown in Louisville, Kentucky. Churchill Downs also conducts simulcast wagering and sports wagering at the Louisville Thoroughbred Society. KHRG staff recommends approval of Churchill Downs' application with the following race dates:

- 2027 Spring Meet (* denotes optional race days): April 24, 25, 26*, 27, 28, 29, and 30; May 1, 2*, 3*, 4*, 5*, 6, 7, 8, 9, 10*, 11*, 12*, 13, 14, 15, 16, 17*, 18*, 19*, 20, 21, 22, 23, 24*, 25*, 26*, 27, 28, 29, 30, and 31; June 1*, 2*, 3, 4, 5, 6, 7*, 8*, 9*, 10, 11, 12, 13, 14*, 15*, 16*, 17, 18, 19, 20, 21*, 22*, 23*, 24, 25, 26, 27, 28*, 29*, and 30*; July 1, 2, 3, and 4 (44 race days and 28 optional race days)
- 2027 September Meet (* denotes optional race days): September 9, 10, 11, 12, 13*, 14*, 15, 16, 17, 18, 19, 20*, 21*, 22, 23, 24, 25, and 26 (14 race days and 4 optional race days)

- 2027 Fall Meet (* denotes optional race days): October 24, 25*, 26*, 27, 28, 29, 30, and 31; November 1*, 2*, 3, 4, 5, 6, 7, 8*, 9*, 10, 11, 12, 13, 14, 15*, 16*, 17, 18, 19, 20, 21, 22*, 23*, 24, 25, 26, 27, and 28 (26 race days and 10 optional race days)
- Total Race Days: 84 race days and 42 optional race days

Churchill Downs conducts retail sports wagering through an agreement with Sports Information Services Limited d/b/a Kambi, and mobile sports wagering with Plannatech (KY) Corporation d/b/a Prime Sportsbook, and has requested the renewal of its sports wagering operator license for 2027. KHRG staff recommends approval.

ECL Corbin, LLC ("Cumberland Run")

Cumberland Run conducts harness horse racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Corbin, Kentucky. In addition to the main track site, the track conducts wagering operations at its Williamsburg, Kentucky location. KHRG staff recommends approval of Cumberland Run's application with the following race dates:

- 2027 Meet: October 17, 18, 19, 24, 25, 26, and 31; November 1, 2, 7, 8, 9, 15, 16, 22, and 23 (16 race days)

Cumberland Run conducts retail and mobile sports wagering through agreements with Crown KY Gaming, LLC d/b/a DraftKings and Circa Sports KY, LLC d/b/a Circa Sportsbook. Cumberland Run has requested the renewal of its sports wagering operator license for 2027. KHRG staff recommends approval.

Ellis Entertainment, LLC ("Ellis Park")

Ellis Park conducts thoroughbred racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Henderson, Kentucky. In addition to the main track site, the track conducts wagering operations at Owensboro Racing and Gaming. KHRG staff recommends approval of Ellis Park's application with the following race dates:

- 2027 Meet (* denotes optional race days): July 8*, 9, 10, 11, 15*, 16, 17, 18, 22*, 23, 24, 25, 29*, 30, and 31; August 1, 5*, 6, 7, 8, 12*, 13, 14, 15, 19*, 20, 21, and 22 (21 race days and 7 optional race days)

Ellis Park conducts retail sports wagering through an agreement with Kambi and mobile sports wagering through Penn Sports Interactive, LLC d/b/a theScore. It has requested the renewal of its sports wagering operator license for 2027. KHRG staff recommends approval.

Keeneland Association, Inc. ("Keeneland")

Keeneland conducts thoroughbred racing, simulcasting, and pari-mutuel wagering on live horse racing at its track in Lexington, Kentucky. It is also part of a joint-venture agreement with Lexington Trots Breeders Association, LLC to conduct pari-mutuel wagering on historical horse races. Keeneland also conducts simulcasting on leased premises at the same facility while not conducting a racing meet. KHRG staff recommends approval of Keeneland's application with the following race dates:

- 2027 Spring Meet: April 2, 3, 4, 7, 8, 9, 10, 11, 14, 15, 16, 17, 18, 21, 22, and 23 (16 race days)
- 2027 Fall Meet: October 1, 2, 3, 6, 7, 8, 9, 10, 13, 14, 15, 16, 17, 20, 21, 22, and 23 (17 race days)
- Total Days: (33 race days)

Keeneland does not hold an operator license for sports wagering and did not submit an application to obtain one in 2027.

Kentucky Downs, LLC ("Kentucky Downs")

Kentucky Downs conducts thoroughbred racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Franklin, Kentucky. In addition to the main track site, the track conducts wagering operations at its facility in Bowling Green, Kentucky. KHRG staff recommends approval of Kentucky Downs' application with the following race dates:

- 2027 Meet (* denotes optional race days): August 25*, 26, 27*, 28, 29, 30*, and 31*; September 1*, 2, 3*, 4, 5, 6*, 7*, and 8 (7 race days and 8 optional race days)

Kentucky Downs conducts sports wagering through agreements with DraftKings and Circa Sportsbook. Kentucky Downs has requested the renewal of its sports wagering operator license for 2027. KHRG staff recommends approval.

WKY Development, LLC ("Oak Grove")

Oak Grove conducts harness horse racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Oak Grove, Kentucky. In addition to the main track site, the track conducts wagering operations at Marshall Yards Racing and Gaming in Calvert City, Kentucky. KHRG staff recommends approval of Oak Grove's application with the following race dates:

- 2027 Meet (* denotes optional race days): March 21*, 22*, 23*, 28*, 29, and 30*; April 4*, 5, 6*, 11*, 12, 13*, 18*, 19, 20*, 25*, 26, and 27*; May 1*, 2*, 3, 4*, 9, 10, 11*, 15, 16*, 17, 18*, 23*, 24, 25*, 30*, and 31; June 1*, 6*, 7, 8*, 13* 14, 15*, 20*, 21, 22*, 23*, 27*, 28, 29*, and 30*; July 4*, 5, 6*, 7*, 11*, 12, 13*, 14*, 18*, 19*, and 20* (18 race days and 42 optional race days)

Oak Grove conducts retail sports wagering through an agreement with Kambi and mobile sports wagering through an agreement with FBG Enterprise OpCo, LLC d/b/a Fanatics. Oak Grove has requested the renewal of its operator license to continue conducting sports wagering in 2027. KHRG staff recommends approval.

Lexington Trots Breeders Association, LLC ("Red Mile")

Red Mile conducts harness horse racing, simulcasting, and pari-mutuel wagering on live horse racing in Lexington, Kentucky. Red Mile also conducts pari-mutuel wagering on historical horse racing through a joint-venture agreement with Keeneland. KHRG staff recommends approval of Red Mile's application with the following race dates:

- 2027 Meet: July 25, 26, and 27; August 1, 2, 3, 4, 8, 9, 10, 11, 15, 16, 17, 18, 22, 23, 24, 25, 29, 30, and 31; September 1, 5, 6, 7, 8, 12, 13, 14, 19, 20, 21, and 30; October 1, 2, 7, 8, 9, 15, 16, 22, and 23 (43 race days including the Breeders' Crown)

Red Mile conducts retail and mobile sports wagering through an agreement with American Wagering, Inc. d/b/a Caesars Sportsbook. It has requested the renewal of its operator license to continue conducting sports wagering in 2027. KHRG staff recommends approval.

Revolutionary Racing Kentucky, LLC ("Sandy Ridge")

Sandy Ridge conducts Quarter Horse racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Ashland, Kentucky. KHRG staff recommends approval of Sandy Ridge's application with the following race dates:

- 2027 Meet: July 20, 21, 22, 27, 28, and 29; August 5 and 6 (8 race days)

Sandy Ridge is licensed to conduct retail and mobile sports wagering through an agreement with BetMGM, LLC d/b/a BetMGM and mobile sports wagering through Hillside Kentucky, LLC d/b/a bet365. It has requested renewal of its operator license to continue conducting sports wagering in 2027. KHRG staff recommends approval.

Turfway Park, LLC ("Turfway Park")

Turfway Park conducts thoroughbred racing, simulcasting, pari-mutuel wagering on live and historical horse racing, and sports wagering in Florence, Kentucky. In addition to the main track site, the track conducts wagering operations at its facility in Newport, Kentucky. KHRG staff recommends approval of Turfway Park's application with the following race dates:

- 2027 Winter/Spring Meet (* denotes optional race days): January 1, 2, 3*, 4*, 5*, 6, 7, 8, 9, 10*, 11*, 12*, 13, 14, 15, 16, 17*, 18*, 19*, 20, 21, 22, 23, 24*, 25*, 26*, 27, 28, 29, 30, and 31*; February 1*, 2*, 3, 4, 5, 6, 7*, 8*, 9*, 10, 11, 12, 13,

14*, 15*, 16*, 17, 18, 19, 20, 21*, 22*, 23*, 24, 25, 26, 27, and 28*; March 1*, 2*, 3, 4, 5, 6, 7*, 8*, 9*, 10, 11, 12, 13, 14*, 15*, 16*, 17, 18, 19, 20, 21*, 22*, 23*, 24, 25, 26, 27, and 28* (50 race days and 37 optional race days)

- 2027 Holiday Meet (* denotes optional race days): December 1, 2, 3, 4, 5*, 6*, 7*, 8, 9, 10, 11, 12*, 13*, 14*, 15, 16, 17, 18, 19*, 20*, 21*, 22, 23, 26*, 27*, 28*, 29, and 30 (16 race days and 12 optional race days)
- Total Race Days: 66 race days and 49 optional race days

Turfway Park conducts retail sports wagering through an agreement with Kambi and mobile sports wagering through Betfair Interactive US, LLC d/b/a FanDuel. It has requested the renewal of its sports wagering operator license for 2027. KHRG staff recommends approval.

KHRG staff recommends approval of licenses to conduct horse racing, pari-mutuel wagering, and simulcasting with the race dates noted in this memorandum and on the enclosed 2027 calendar to Churchill Downs, Cumberland Run, Ellis Park, Keeneland, Kentucky Downs, Oak Grove, Red Mile, Sandy Ridge, and Turfway Park. KHRG staff further recommends approval of sports wagering operator licenses for Churchill Downs, Cumberland Run, Ellis Park, Kentucky Downs, Oak Grove, Red Mile, Sandy Ridge, and Turfway Park.

BOARD ACTION

_____ Approve

_____ Defer

_____ Deny

Churchill Downs | Ellis Park | Keeneland | KY Downs |Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

2027 Race Dates Calendar

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

January
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Turfway	2 Turfway
3 Turfway*	4 Turfway*	5 Turfway*	6 Turfway	7 Turfway	8 Turfway	9 Turfway
10 Turfway*	11 Turfway*	12 Turfway*	13 Turfway	14 Turfway	15 Turfway	16 Turfway
17 Turfway*	18 Turfway*	19 Turfway*	20 Turfway	21 Turfway	22 Turfway	23 Turfway
24 Turfway*	25 Turfway*	26 Turfway*	27 Turfway	28 Turfway	29 Turfway	30 Turfway
31 Turfway*						

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

February
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Turfway*	2 Turfway*	3 Turfway	4 Turfway	5 Turfway	6 Turfway
7 Turfway*	8 Turfway*	9 Turfway*	10 Turfway	11 Turfway	12 Turfway	13 Turfway
14 Turfway*	15 Turfway*	16 Turfway*	17 Turfway	18 Turfway	19 Turfway	20 Turfway
21 Turfway*	22 Turfway*	23 Turfway*	24 Turfway	25 Turfway	26 Turfway	27 Turfway
28 Turfway*						

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

March
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Turfway*	2 Turfway*	3 Turfway	4 Turfway	5 Turfway	6 Turfway
7 Turfway*	8 Turfway*	9 Turfway*	10 Turfway	11 Turfway	12 Turfway	13 Turfway
14 Turfway*	15 Turfway*	16 Turfway*	17 Turfway	18 Turfway	19 Turfway	20 Turfway
21 Turfway* Oak Grove*	22 Turfway* Oak Grove*	23 Turfway* Oak Grove*	24 Turfway	25 Turfway	26 Turfway	27 Turfway
28 Turfway* Oak Grove*	29 Oak Grove	30 Oak Grove*	31			

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

April
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2 Keeneland	3 Keeneland
4 Keeneland Oak Grove*	5 Oak Grove	6 Oak Grove*	7 Keeneland	8 Keeneland	9 Keeneland	10 Keeneland
11 Keeneland Oak Grove*	12 Oak Grove	13 Oak Grove*	14 Keeneland	15 Keeneland	16 Keeneland	17 Keeneland
18 Keeneland Oak Grove*	19 Oak Grove	20 Oak Grove*	21 Keeneland	22 Keeneland	23 Keeneland	24 Churchill Downs
25 Churchill Downs Oak Grove*	26 Oak Grove Churchill Downs*	27 Churchill Downs Oak Grove*	28 Churchill Downs	29 Churchill Downs	30 Churchill Downs	

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

May
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 Churchill Downs Oak Grove*
2 Churchill Downs* Oak Grove*	3 Oak Grove Churchill Downs*	4 Churchill Downs* Oak Grove*	5 Churchill Downs*	6 Churchill Downs	7 Churchill Downs	8 Churchill Downs
9 Churchill Downs Oak Grove	10 Oak Grove Churchill Downs*	11 Churchill Downs* Oak Grove*	12 Churchill Downs*	13 Churchill Downs	14 Churchill Downs	15 Churchill Downs Oak Grove
16 Churchill Downs Oak Grove*	17 Oak Grove Churchill Downs*	18 Churchill Downs* Oak Grove*	19 Churchill Downs*	20 Churchill Downs	21 Churchill Downs	22 Churchill Downs
23 Churchill Downs Oak Grove*	24 Oak Grove Churchill Downs*	25 Churchill Downs* Oak Grove*	26 Churchill Downs*	27 Churchill Downs	28 Churchill Downs	29 Churchill Downs
30 Churchill Downs Oak Grove*	31 Churchill Downs Oak Grove					

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

June
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Churchill Downs* Oak Grove*	2 Churchill Downs*	3 Churchill Downs	4 Churchill Downs	5 Churchill Downs
6 Churchill Downs Oak Grove*	7 Oak Grove Churchill Downs*	8 Churchill Downs* Oak Grove*	9 Churchill Downs*	10 Churchill Downs	11 Churchill Downs	12 Churchill Downs
13 Churchill Downs Oak Grove*	14 Oak Grove Churchill Downs*	15 Churchill Downs* Oak Grove*	16 Churchill Downs*	17 Churchill Downs	18 Churchill Downs	19 Churchill Downs
20 Churchill Downs Oak Grove*	21 Oak Grove Churchill Downs*	22 Churchill Downs* Oak Grove*	23 Churchill Downs* Oak Grove*	24 Churchill Downs	25 Churchill Downs	26 Churchill Downs
27 Churchill Downs Oak Grove*	28 Oak Grove Churchill Downs*	29 Churchill Downs* Oak Grove*	30 Churchill Downs* Oak Grove*			

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

July 2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 Churchill Downs	2 Churchill Downs	3 Churchill Downs
4 Churchill Downs Oak Grove*	5 Oak Grove	6 Oak Grove*	7 Oak Grove*	8 Ellis Park*	9 Ellis Park	10 Ellis Park
11 Ellis Park Oak Grove*	12 Oak Grove	13 Oak Grove*	14 Oak Grove*	15 Ellis Park*	16 Ellis Park	17 Ellis Park
18 Ellis Park Oak Grove*	19 Oak Grove*	20 Sandy Ridge Oak Grove*	21 Sandy Ridge	22 Sandy Ridge Ellis Park*	23 Ellis Park	24 Ellis Park
25 Ellis Park Red Mile	26 Red Mile	27 Red Mile Sandy Ridge	28 Sandy Ridge	29 Sandy Ridge Ellis Park*	30 Ellis Park	31 Ellis Park

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

August 2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Ellis Park Red Mile	2 Red Mile	3 Red Mile	4 Red Mile	5 Sandy Ridge Ellis Park*	6 Ellis Park Sandy Ridge	7 Ellis Park
8 Ellis Park Red Mile	9 Red Mile	10 Red Mile	11 Red Mile	12 Ellis Park*	13 Ellis Park	14 Ellis Park
15 Ellis Park Red Mile	16 Red Mile	17 Red Mile	18 Red Mile	19 Ellis Park*	20 Ellis Park	21 Ellis Park
22 Ellis Park Red Mile	23 Red Mile	24 Red Mile	25 Red Mile Kentucky Downs*	26 Kentucky Downs	27 Kentucky Downs*	28 Kentucky Downs
29 Kentucky Downs Red Mile	30 Red Mile Kentucky Downs*	31 Red Mile Kentucky Downs*				

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge

Optional Dates Marked by *

September 2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Red Mile Kentucky Downs*	2 Kentucky Downs	3 Kentucky Downs*	4 Kentucky Downs
5 Kentucky Downs Red Mile	6 Red Mile Kentucky Downs*	7 Red Mile Kentucky Downs*	8 Kentucky Downs Red Mile	9 Churchill Downs	10 Churchill Downs	11 Churchill Downs
12 Churchill Downs Red Mile	13 Red Mile Churchill Downs*	14 Red Mile Churchill Downs*	15 Churchill Downs	16 Churchill Downs	17 Churchill Downs	18 Churchill Downs
19 Churchill Downs Red Mile	20 Red Mile Churchill Downs*	21 Red Mile Churchill Downs*	22 Churchill Downs	23 Churchill Downs	24 Churchill Downs	25 Churchill Downs
26 Churchill Downs	27	28	29	30 Red Mile		

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

October
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Keeneland Red Mile	2 Keeneland Red Mile
3 Keeneland	4	5	6 Keeneland	7 Keeneland Red Mile	8 Keeneland Red Mile	9 Keeneland Red Mile
10 Keeneland	11	12	13 Keeneland	14 Keeneland	15 Keeneland Red Mile (Breeder`s Crown Eliminations)	16 Keeneland Red Mile (Breeder`s Crown Eliminations)
17 Keeneland Cumberland Run	18 Cumberland Run	19 Cumberland Run	20 Keeneland	21 Keeneland	22 Keeneland Red Mile*	23 Keeneland Red Mile (Breeder's Crown Finals)
24 Churchill Downs Cumberland Run	25 Cumberland Run Churchill Downs*	26 Cumberland Run Churchill Downs*	27 Churchill Downs	28 Churchill Downs	29 Churchill Downs	30 Churchill Downs
31 Churchill Downs Cumberland Run						

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

November
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Cumberland Run Churchill Downs*	2 Cumberland Run Churchill Downs*	3 Churchill Downs	4 Churchill Downs	5 Churchill Downs	6 Churchill Downs
7 Churchill Downs Cumberland Run	8 Cumberland Run Churchill Downs*	9 Cumberland Run Churchill Downs*	10 Churchill Downs	11 Churchill Downs	12 Churchill Downs	13 Churchill Downs
14 Churchill Downs	15 Cumberland Run Churchill Downs*	16 Cumberland Run Churchill Downs*	17 Churchill Downs	18 Churchill Downs	19 Churchill Downs	20 Churchill Downs
21 Churchill Downs	22 Cumberland Run Churchill Downs*	23 Cumberland Run Churchill Downs*	24 Churchill Downs	25 Churchill Downs	26 Churchill Downs	27 Churchill Downs
28 Churchill Downs	29	30				

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

December
2027

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Turfway	2 Turfway	3 Turfway	4 Turfway
5 Turfway*	6 Turfway*	7 Turfway*	8 Turfway	9 Turfway	10 Turfway	11 Turfway
12 Turfway*	13 Turfway*	14 Turfway*	15 Turfway	16 Turfway	17 Turfway	18 Turfway
19 Turfway*	20 Turfway*	21 Turfway*	22 Turfway	23 Turfway	24	25
26 Turfway*	27 Turfway*	28 Turfway*	29 Turfway	30 Turfway	31	

Churchill Downs | Ellis Park | Keeneland | KY Downs | Turfway Park | Cumberland Run | Oak Grove | Red Mile | Sandy Ridge
Optional Dates Marked by *

NOTES

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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 October 27, 2026

RE: **REQUEST FOR APPROVAL OF SPORTS WAGERING CATALOG RECOMMENDATIONS**

In accordance with 809 KAR 10:002, licensees may offer only authorized categories of sporting events and types of wagers posted on the Kentucky Horse Racing and Gaming Corporation's (KHRG) website, subject to Section 1(3), which permits qualifying wagers without separate approval. This memorandum presents proposed additions and clarifications to KHRG's Sports Wagering Catalog and staff recommendations for Board consideration, including ratification of prior approvals where indicated.

KHRG staff reviewed the materials submitted in support of these requests under 809 KAR 10:002, Section 2. The review considered outcome verification, the reliability and independence of the process generating the outcome, integrity monitoring controls, the likelihood that wagers could affect the outcome, and conformity with applicable law. The requests and corresponding staff recommendations are summarized below.

New Requests and Clarification

The following requests were submitted by licensed service providers and reviewed by KHRG staff. Each entry identifies the proposed catalog addition or clarification and the corresponding recommended Board action.

Event/Category	Governing Body/Organization	Additional Information	Recommendation	Link for More Info
eSports	Esports Umbrella – No Huddle Clash	No Huddle Clash is a professional Esports competition under the Esports Umbrella association. Competitions are played using Madden NFL in a 1 vs. 1 format. Esports Umbrella is an Anti-Corruption Supporter with ESIC.	Recommend Approval	No Huddle Clash
Golf	Women's Tomorrow Golf League (WTGL)	WTGL is a professional women's golf league featuring team-based, technology-supported competition in an arena setting. The request concerns clear approval of the women's and men's competition.	Approval Clarification	WTGL
Badminton	Badminton World Federation (BWF) — Grade 1, Grade 2, and Grade 3 events	BWF was added to KHRG's Sports Wagering Catalog on March 10, 2026. The proposed clarification specifies that the entry includes eligible BWF-sanctioned Grade 1 major events, Grade 2 tour events, and Grade 3 Continental Circuit tournaments, including International Challenge, International Series, and Future Series. Prohibited amateur youth events remain excluded.	Approval Clarification	BWF
Basketball	NBA (Preseason)	The NBA included in their preseason schedule a match between the London Lions vs the Portland Trail Blazers that took	Approval Ratification	London Lions

		place on Monday, October 12. The London Lions are part of the Super League Basketball under FIBA, a previously approved governing body.		
Soccer	Award – Ballon D' or Award	Awarded to the best male and female players in the world, without distinction of championship or nationality. The Ballon d'Or is awarded based on three main criteria: Individual performances, team performances and achievements, and class and fair play.	Approval Clarification	Ballon D'Or

BOARD ACTION

_____ Approve

_____ Defer

_____ Deny

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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	October 8, 2026
RE:	**KTDF ALLOTMENT REQUESTS BASED UPON THE SUBMISSION AND APPROVAL OF THE KTDF ADVISORY COMMITTEE ON 9/29/2026**

The KTDF Advisory Committee met on Tuesday, September 29, 2026, and approved the following KTDF Allotment Requests:

- Turfway Park, LLC requests KTDF purse allotments in the range of $13.1 million to $14.1 million for their 2026/2027 holiday/winter/spring race meets. This also includes the use of up to $235,700 in KTDF to promote their race meets in accordance with KRS.230.400.

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

The Kentucky HBPA and KTA-KTOB recommend approval.

KHRG staff recommends approval.

BOARD ACTION
_____ Approve
_____ Defer
_____ Deny

Summary of KTDF Allotment Requests Approved at the September 29, 2026, KTDF Advisory Committee Meeting

2026/2027 Turfway Park's Holiday/Winter/Spring KTDF Allotment Request:

Turfway Park, LLC plans to card KTDF purses in the range of $13.1M to $14.1M for their 2026/2027 holiday/winter/spring race meets. Their 2026 Holiday Meet will consist of 18 racing days beginning Wednesday, December 2, 2026, and ending Wednesday, December 30, 2026. Their 2027 Winter/Spring race meet will consist of 50 racing days beginning Friday January 1, 2027, and ending Sunday, March 28, 2027. These projections are based on a KTDF earned balance of $2.3M at the conclusion of their 2026 Winter/Spring race meet and anticipated KTDF earnings totaling $8.2M by the end of March 2027 from historical horse racing at Turfway Park Racing & Gaming and Newport Racing & Gaming properties. Additionally, they expect earnings of $2.75M from Oak Grove. To encourage participation during the race meet, Turfway Park will pay out KTDF purses through last place to all eligible KTDF registered horses.

In accordance with KRS.230.400, Turfway Park is requesting the use of $235,700 in KTDF to promote, enhance, improve and encourage the further and continued development of the Kentucky Thoroughbred breeding and racing industry in Kentucky.

TURFWAY Park RACING & GAMING

September 24, 2026

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

Committee Members:

Turfway Park Racing & Gaming has reviewed our purses and would like to card KTDF purses in the range of $13.1 million to $14.1 million for our upcoming Holiday and Winter/Spring Meets. We have based the range on the following information:

1. At the end of April 2026, Turfway Park had a KTDF balance of $2.3 million.
2. From May 2026 through March 2027, we have generated and expect to generate KTDF from the following sources:
    a. Turfway Park/Newport Live and Historical Racing: $8.2 million
    b. Transfer of $2.75 million in KTDF funds from Oak Grove.
3. Our 2026 Holiday Meet will consist of 18 racing days beginning December 2nd and ending December 30th, 2026. Our 2027 Winter/Spring meet will consist of 50 racing days beginning on January 1st, 2027, and ending on March 28th, 2027.
4. We anticipate that KTDF will be approximately 34% of total purses. Of the requested KTDF allotment, we anticipate the following payouts:
    a. ALW, AOC, MSW, MDN: approximately 71% of the KTDF allotment
    b. BCL, CLM, MCL, STR, WMC: approximately 18% of the KTDF allotment; and
    c. Stakes: approximately 11% of the KTDF allotment
5. For December 2026 through March 2027, we are assuming a KTDF payout percentage of 87% with anticipated KTDF purse disbursements of $11.9 million and administrative fees of $0.5 million. The anticipated purse disbursement is an increase of $1.0 million from the prior year meet. The increase in KTDF is primarily driven by additional races that were cancelled in prior year due to weather.
6. Turfway Park is requesting $235,700 to be used for marketing our on-track experience.
7. To encourage participation during the 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,

Matthew Shehadi
VP, General Manager
Turfway Park, LLC

Tyler B. Picklesimer
Director of Racing / Racing Secretary
Turfway Park, LLC

Allotment Requests are Subject to Kentucky Horse Racing & Gaming (KHRG) Approval.

Summary of improvements:

- Added 15,000 lbs. of gel / wax and 20,000 lbs. of fiber to the racing surface, which helps give the racing surface more stability and consistency.
- Roughly $200,000 was spent on black top repairs in the barn area.
- Replaced two muck bins.
- At the request of the Kentucky HBPA, we redesigned and added a new gate at the 7/16 pole.
- We continue to support live racing at all Kentucky Thoroughbred meets through our summer stabling efforts. We have up to 1,000 stalls available for owners and trainers who actively participate at the Churchill Downs, Ellis Park, Kentucky Downs, and Keeneland meet(s).

The following information will be included in Turfway Park Racing & Gaming Condition Book(s) related to the Kentucky Thoroughbred Development Fund (KTDF).

Kentucky Thoroughbred Development Fund (KTDF)

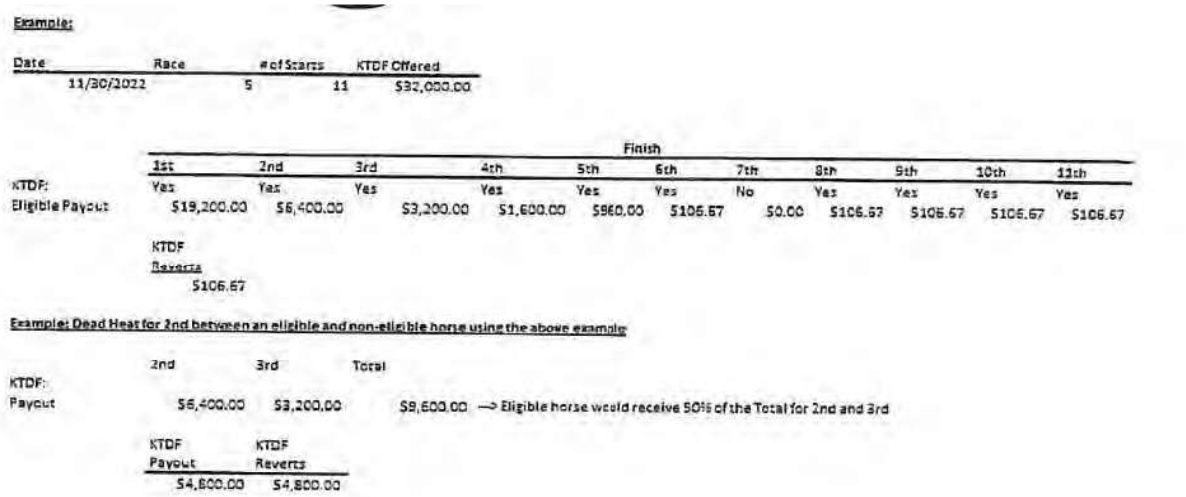
Allocation of Fund Based on Number of Starters and Finish

For those horses that are registered and eligible according to the conditions 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	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%	0.33%	0.29%
7th			1.00%	0.67%	0.50%	0.40%	0.33%	0.29%
8th				0.67%	0.50%	0.40%	0.33%	0.29%
9th					0.50%	0.40%	0.33%	0.29%
10th						0.40%	0.33%	0.29%
11th							0.33%	0.29%
12th								0.29%
Total	98.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Example KTDF Payout

The source example below is retained as an image to preserve its small payout figures.



Example:

Date	Race	# of Starts	KTDF Offered
11/30/2022	5	11	$32,000.00

	Finish										
	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th
KTDF:	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Eligible Payout	$19,200.00	$6,400.00	$3,200.00	$1,600.00	$960.00	$106.67	$0.00	$106.67	$106.67	$106.67	$106.67

KTDF Reverts: $106.67

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

	2nd	3rd	Total	
KTDF: Payout	$6,400.00	$3,200.00	$9,600.00	—> Eligible horse would receive 50% of the Total for 2nd and 3rd

KTDF Payout	KTDF Reverts
$4,800.00	$4,800.00

The Kentucky Thoroughbred Development Fund (KTDF)

Horsemen with Kentucky-sired Kentucky breds have over $30 million more in purse money 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 during 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, 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

Registration may be completed online at www.kta-ktob.com. The Horse Identifier can check registration status of a horse.

Allotment Requests are Subject to Kentucky Horse Racing & Gaming (KHRG) Approval.

KTDF Distribution

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.

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

KENTUCKY HORSE RACING & GAMING
Kentucky's Safe Bet

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 October 16, 2026

RE: **FINANCIAL REPORTS**

Please find attached the following reports/financial information:

- Attachment 1 – August and July 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, 2027

Kentucky Horse Racing & Gaming Corporation
Statement of Net Position

	Year To Date 08/31/2026	Year Ending 06/30/2026	Change In Current Year
Assets			
Current Assets			
1000 - Operating Checking	113,983,245.35	102,798,245.32	11,185,000.03
1003 - Fifth Third Licensing	73,578.00	128,799.00	(55,221.00)
1005 - Cash Held by Treasury	11,050,557.38	10,713,855.86	336,701.52
1006 - Savings Checking	51,032,745.05	50,885,714.64	147,030.41
Total Cash & Cash Equivalents	176,140,125.78	164,526,614.82	11,613,510.96
1200 - Accounts Receivable	577,834.56	1,468,595.57	(890,761.01)
1210 - Other Receivables	6,597.50	1,621,597.35	(1,614,999.85)
1400 - Prepaid Expenses	67,129.22	67,129.22	0.00
Current Assets	176,791,687.06	167,683,936.96	9,107,750.10
Long-Term Assets			
Fixed Assets	738,545.44	761,920.94	(23,375.50)
1900 - Deferred Outflow of Resources	5,884,905.88	5,884,905.88	0.00
1280 - Due From Restricted Funds	6,626,250.80	6,626,250.80	0.00
Long-Term Assets	13,249,702.12	13,273,077.62	(23,375.50)
Total Assets	**190,041,389.18**	**180,957,014.58**	**9,084,374.60**
Liabilities			
Current Liabilities			
2000 - Accounts Payable	6,037,450.26	779,676.06	5,257,774.20
2005 - Accrued Liabilities & Obligations	592,342.00	612,534.39	(20,192.39)
2010 - Other Liabilities	2,828,892.23	5,447,316.68	(2,618,424.45)
2100 - Credit Card Payable	4,390.22	2,382.62	2,007.60
2200 - Accrued Payroll	305,985.73	97,023.30	208,962.43
2220 - Accrued Health, Dental, Vision, Life Insurance	0.89	(19.95)	20.84
2222 - Accrued Pension Contributions	(0.27)	0.00	(0.27)
2270 - Incentives Accrual	9,121,754.91	17,386,666.87	(8,264,911.96)
Total Current Liabilities	18,890,815.97	24,325,579.97	(5,434,764.00)
Long-Term Liabilities			
2230 - Annual Leave Accrual	873,343.84	856,544.20	16,799.64
2240 - Sick Leave Accrual	674,277.00	653,346.71	20,930.29
2250 - Net Pension Accrual	31,846,641.00	31,846,641.00	0.00
2265 - Net OPEB Accrual	2,337,871.00	2,337,871.00	0.00
2900 - Deferred Inflow of Resources	2,699,352.90	2,699,352.90	0.00
2280 - Due To KHRGC Admin Fund	6,626,250.80	6,626,250.80	0.00
Total Long-Term Liabilities	45,057,736.54	45,020,006.61	37,729.93
Total Liabilities	**63,948,552.51**	**69,345,586.58**	**(5,397,034.07)**
Net Position			
Beginning Net Position	111,611,428.00	92,431,977.55	19,179,450.45
Change in Fund Balance	14,481,408.67	19,179,450.45	(4,698,041.78)
Total Net Position	**126,092,836.67**	**111,611,428.00**	**14,481,408.67**
Net Position Ck Total (s/b $0)	**0.00**	**0.00**	**0.00**

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

Kentucky Horse Racing & Gaming Corporation
Statement of Activities

	Year To Date 08/31/2026			Prior Year To Date 08/31/2025	Year Ending 06/30/2026
	Actual	Fiscal Year Budget	Remaining Budget	Actual	Actual
Revenue					
Program Revenue	25,269,398.87	129,328,100.00	104,058,701.13	27,663,265.23	144,234,211.98
General Allotment	0.00	0.00	0.00	0.00	3,658,100.00
Total Revenue	25,269,398.87	129,328,100.00	104,058,701.13	27,663,265.23	147,892,311.98
Expenses					
Personnel Costs	2,594,020.60	15,250,800.00	12,656,779.40	1,866,540.62	11,873,026.22
Operating Expenses	774,331.10	6,707,170.00	5,932,838.90	1,042,500.97	2,435,985.45
Development & Incentive Funds	7,419,638.50	114,467,000.00	107,047,361.50	2,450,065.53	114,403,804.86
Capital Outlay	0.00	400,000.00	400,000.00	74,465.00	348,573.52
Total Expenses	10,787,990.20	136,824,970.00	126,036,979.80	5,433,572.12	129,061,390.05
Net Revenue	14,481,408.67	(7,496,870.00)	(21,978,278.67)	22,229,693.11	18,830,921.93
Asset Reclass	0.00	0.00	0.00	0.00	(348,528.52)
Change in Fund Balance	14,481,408.67	(7,496,870.00)	(21,978,278.67)	22,229,693.11	19,179,450.45
Beginning Net Position	111,611,428.00	0.00	(14,481,408.67)	92,431,977.55	92,431,977.55
Change in Fund Balance	14,481,408.67	(7,496,870.00)	(21,978,278.67)	22,229,693.11	19,179,450.45
Ending Net Position	126,092,836.67	(7,496,870.00)	(36,459,687.34)	114,661,670.66	111,611,428.00

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

Kentucky Horse Racing & Gaming Corporation
Statement of Net Position

	Year To Date 07/31/2026	Year Ending 06/30/2026	Change In Current Year
Assets			
Current Assets			
1000 - Operating Checking	109,959,995.90	102,798,245.32	7,161,750.58
1003 - Fifth Third Licensing	118,916.00	128,799.00	(9,883.00)
1005 - Cash Held by Treasury	11,906,747.27	10,713,855.86	1,192,891.41
1006 - Savings Checking	50,959,176.82	50,885,714.64	73,462.18
Total Cash & Cash Equivalents	172,944,835.99	164,526,614.82	8,418,221.17
1200 - Accounts Receivable	851,139.29	1,468,595.57	(617,456.28)
1210 - Other Receivables	9,376.65	1,621,597.35	(1,612,220.70)
1400 - Prepaid Expenses	67,129.22	67,129.22	0.00
Current Assets	173,872,481.15	167,683,936.96	6,188,544.19
Long-Term Assets			
Fixed Assets	750,233.19	761,920.94	(11,687.75)
1900 - Deferred Outflow of Resources	5,884,905.88	5,884,905.88	0.00
1280 - Due From Restricted Funds	6,626,250.80	6,626,250.80	0.00
Long-Term Assets	13,261,389.87	13,273,077.62	(11,687.75)
Total Assets	**187,133,871.02**	**180,957,014.58**	**6,176,856.44**
Liabilities			
Current Liabilities			
2000 - Accounts Payable	868,951.99	779,676.06	89,275.93
2005 - Accrued Liabilities & Obligations	807,249.57	612,534.39	194,715.18
2010 - Other Liabilities	2,058,352.00	5,447,316.68	(3,388,964.68)
2100 - Credit Card Payable	4,490.98	2,382.62	2,108.36
2200 - Accrued Payroll	189,385.28	97,023.30	92,361.98
2220 - Accrued Health, Dental, Vision, Life Insurance	0.85	(19.95)	20.80
2222 - Accrued Pension Contributions	(683.87)	0.00	(683.87)
2270 - Incentives Accrual	17,281,667.89	17,386,666.87	(104,998.98)
Total Current Liabilities	21,209,414.69	24,325,579.97	(3,116,165.28)
Long-Term Liabilities			
2230 - Annual Leave Accrual	849,602.72	856,544.20	(6,941.48)
2240 - Sick Leave Accrual	654,077.87	653,346.71	731.16
2250 - Net Pension Accrual	31,846,641.00	31,846,641.00	0.00
2265 - Net OPEB Accrual	2,337,871.00	2,337,871.00	0.00
2900 - Deferred Inflow of Resources	2,699,352.90	2,699,352.90	0.00
2280 - Due To KHRGC Admin Fund	6,626,250.80	6,626,250.80	0.00
Total Long-Term Liabilities	45,013,796.29	45,020,006.61	(6,210.32)
Total Liabilities	**66,223,210.98**	**69,345,586.58**	**(3,122,375.60)**
Net Position			
Beginning Net Position	111,611,428.00	92,431,977.55	19,179,450.45
Change in Fund Balance	9,299,232.04	19,179,450.45	(9,880,218.41)
Total Net Position	**120,910,660.04**	**111,611,428.00**	**9,299,232.04**
Net Position Ck Total (s/b $0)	**0.00**	**0.00**	**0.00**

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

Kentucky Horse Racing & Gaming Corporation
Statement of Activities

	Year To Date 07/31/2026			Prior Year To Date 07/31/2025	Year Ending 06/30/2026
	Actual	Fiscal Year Budget	Remaining Budget	Actual	Actual
Revenue					
Program Revenue	12,728,564.45	129,328,100.00	116,599,535.55	13,161,758.64	144,234,211.98
General Allotment	0.00	0.00	0.00	0.00	3,658,100.00
Total Revenue	12,728,564.45	129,328,100.00	116,599,535.55	13,161,758.64	147,892,311.98
Expenses					
Personnel Costs	1,459,441.76	15,250,800.00	13,791,358.24	914,227.64	11,873,026.22
Operating Expenses	536,675.65	6,707,170.00	6,170,494.35	486,122.43	2,435,985.45
Development & Incentive Funds	1,433,215.00	114,467,000.00	113,033,785.00	1,980,473.43	114,403,804.86
Capital Outlay	0.00	400,000.00	400,000.00	0.00	348,573.52
Total Expenses	3,429,332.41	136,824,970.00	133,395,637.59	3,380,823.50	129,061,390.05
Net Revenue	9,299,232.04	(7,496,870.00)	(16,796,102.04)	9,780,935.14	18,830,921.93
Asset Reclass	0.00	0.00	0.00	0.00	(348,528.52)
Change in Fund Balance	9,299,232.04	(7,496,870.00)	(16,796,102.04)	9,780,935.14	19,179,450.45
Beginning Net Position	111,611,428.00	0.00	(9,299,232.04)	92,431,977.55	92,431,977.55
Change in Fund Balance	9,299,232.04	(7,496,870.00)	(16,796,102.04)	9,780,935.14	19,179,450.45
Ending Net Position	120,910,660.04	(7,496,870.00)	(26,095,334.08)	102,212,912.69	111,611,428.00

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

KENTUCKY HORSE RACING & GAMING CORPORATION

Purchase Request Tracker - Fiscal Year Ending June 30, 2027

Attachment 2

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
6/30/2025	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
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
11/21/2025	Trucordia (f/n/a Maverick Insurance	Insurance	$130,091.41	12/23/2025	12/23/2026	Non-Competitive Negotiation	11/21/2025	11/25/2025	11/25/2025
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
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
3/19/2026	KY Thoroughbred Owners & Breeders	KTBIF advertising	$75,000.00	7/1/2026	6/30/2027	Non-Competitive Negotiation	3/23/2026	4/14/2026	4/14/2026

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
3/20/2026	Dean Dorton Allen Ford PLLC	Finance & HR Services	$462,000.00	7/1/2026	6/30/2028	Competitive Negotiation	3/26/2026	4/14/2026	4/14/2026
3/20/2026	The Jockey Club Information Systems Inc.	Annual services for database support, maintenance, custom reports and database hosting	$73,987.80	7/1/2026	6/30/2027	Sole Source	3/23/2026	4/14/2026	4/14/2026
3/23/2026	Thoroughbred Daily News	KTBIF advertising	$35,400.00	7/1/2026	6/30/2027	Non-Competitive Negotiation	3/23/2026	4/14/2026	4/14/2026
3/24/2026	GLI Capital Group Inc.	Compliance and integrity services	$100,000.00	7/1/2026	6/30/2027	Competitive Sealed Bidding	3/30/2026	4/14/2026	4/14/2026
3/24/2026	Public Protection Cabinet	Database services for sports wagering & charitable gaming	$400,000.00	7/1/2026	6/30/2027	Non-Competitive Negotiation	3/30/2026	4/14/2026	4/14/2026
3/26/2026	TEKSystems	IT Project Manager-Senior	$200,000.00	7/1/2026	6/30/2027	Cooperative Purchasing	3/30/2026	4/14/2026	4/14/2026
3/26/2026	Kentucky Horse Park	Lease for office space	$164,850.00	7/1/2026	6/30/2028	Non-Competitive Negotiation	3/26/2026	4/14/2026	4/14/2026
3/27/2026	University of Kentucky Vet Diagnostic Lab	Equine necropsies	$80,000.00	7/1/2026	6/30/2027	Non-Competitive Negotiation	3/26/2026	4/14/2026	4/14/2026
3/27/2026	The Industrial Laboratories Company Inc.	Post-race laboratory testing	$20,000.00	7/1/2026	6/30/2028	Competitive Negotiation	4/1/2026	4/14/2026	4/14/2026
4/20/2026	Office of the Attorney General	Hearing officers for administrative appeals	$125/hour up to $40,000	7/1/2026	6/30/2027	Non-Competitive Negotiation	4/20/2026	5/12/2026	5/12/2026
5/28/2026	Trucordia	Directors & Officers and Employment Practices Liability and Excess Insurance Policies	$132,000.00	7/1/2026	6/30/2027	Non-Competitive Negotiation	6/1/2026	6/9/2026	6/9/2026
5/29/2026	McBrayer PLLC	Continued Legal Services for Ongoing Litigation	$50,000.00	7/1/2026	6/30/2027	Non-Competitive Negotiation	5/30/2026	6/9/2026	6/9/2026
6/1/2026	Krueger International c/o KDA Office Furniture	Furniture for work stations and offices	$134,300.00	Upon approval	8/31/2026	Cooperative Purchasing	6/2/2026	6/9/2026	6/9/2026
6/5/2026	Thomson Reuters	CLEAR Subscription for Enforcement	$16,242.60	7/1/2026	6/30/2027	Cooperative Purchasing	6/5/2026	6/9/2026	Not required
6/23/2026	Commonwealth Office of Technology	IT Cabling for New Space on 2nd Floor	$7,157.00	After Approval	N/A	Non-Competitive Negotiation	6/25/2026	Not required	Not required
6/24/2026	Dever Golf Car Sales & Rentals	Golf Cart Rental for Standardbred Vet Division	$2,111.72	7/1/2026	11/16/2026	Incident / Small Purchase	6/25/2026	Not required	Not required
6/25/2026	RS Body Shop	CG Vehicle (KW4557) 2016 Ford Explorer repairs	$3,845.99	Upon approval	3-4 weeks after start	Incident / Small Purchase	6/25/2026	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
7/2/2026	Dean Dorton Allen Ford	RFP for Managed IT and Proactive Cybersecurity Services	$175,000.00	7/20/2026	12 months	Competitive Negotiation	7/6/2026	7/21/2026	7/21/2026
7/28/2026	Alpha Energy Solutions	Access Control Door Additions for 2nd Floor	$9,979.26	8/24/2026	8/27/2026	Incident / Small Purchase	7/29/2026	Not required	Not required
8/6/2026	Classic Blinds	Blinds for New Space on 2nd Floor	$2,563.00	After Approval	N/A	Incident / Small Purchase	8/7/2026	Not required	Not required
9/3/2026	Hannah News Service	Legislative tracking services - Hannah News Service	$3,774.00	10/1/2026	9/30/2027	Incident / Small Purchase	9/3/2026	Not required	Not required
9/16/2026	Patterson Veterinary Supply, Inc.	Renewal modification to extend term through end of year for Lasix and medical supply purchases	$0.00	10/13/2026	12/31/2026	Competitve Sealed Bidding	9/17/2026	Not required	Not required
9/17/2026	Encore Technologies	Installation of TV and video conferencing equipment in 2nd floor conference room	$620.00	After Approval	N/A	Incident / Small Purchase	9/21/2026	Not required	Not required
9/21/2026	Trucordia	Cyber Insurance Policy Renewal	$28,112.60	10/20/2026	10/20/2027	Incident / Small Purchase	9/21/2026	Not required	Not required

THOROUGHBRED RULINGS

2026 (through October 20, 2026)

	Total	Fines	Suspensions	Disqualifications	Appeals		
Jockey Violations							
Careless Riding	10	0	10	6	0	Routine riding offense	
Overly Aggressive Riding	0	0	0	0	0		
Other Disciplinary Violations	4	1	3	0	0	Display of temper, eased up on mount approaching finish without adequate cause,	suspended pending disposition of criminal charges
Subtotal	14	$500					
Other Licensee Violations							
Misc. violations by licensees	8	8	0	0	0	Fined for violating scratch regulation, participating without a license, violated claiming regulation	
Disorderly conduct and formal ejections	10	1	9	0	0	Display of temper, falsification of license application, failed human drug test, possession of electrical device on association grounds, criminal charges, formal ejection, participated while suspended, assumed responsibilities of ineligble person	
Suspended for non payment of fines	0	0	0	0	0		
Subtotal	18	$6,000					
Other Rulings Issued	4	0	0	0	0	Licensee restored to good standing, apprentice allowance extension granted	
TOTAL 2026 RULINGS	36	$6,000					
TOTAL 2026 HISA RULINGS	104	$139,597				A total of 104 HISA rulings have been issued in 2026 by the Kentucky stewards. 66 were issued due to overuse of the crop, 34 HISA Agreed Resolutions, 1 purse redistribution, 2 Shockwave Therapy Violations and 1 Possession of Electric Device	

2026 THOROUGHBRED RULINGS

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	DETERMINATION	DRUG CLASS	PENALTY OR ACTION	FINE	STATUS	
26-0036	10/10/2026	10/10/2026	Wesley A. Ward	Violated scratch regulation		Fined	$ 500	Not Paid	

2026 KENTUCKY HISA RULINGS

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	DETERMINATION	DRUG CLASS	PENALTY OR ACTION	FINE	STATUS	
H-26-097	9/23/2026	9/18/2026	Tyler Gaffalione	HISA crop violation (4th offense)		Fined and suspended 4 days, October 11 and October 14 through October 16, 2026 (inclusive)	$2,000 Under Appeal)	APPEALED	
H-26-098	9/23/2026	9/19/2026	Brian A. Lynch	Shock Wave Therapy violation		Fined	$ 1,000	Paid	
H-26-099	9/27/2026	9/13/2023	Jane Elliott	HISA Agreed Resolution of KY Stewards Ruling #26-093		Fined	$ 31	Resolved	
H-26-100	9/27/2026	9/13/2023	Rafael Bejarano	HISA Agreed Resolution of KY Stewards Ruling #26-094		Fined and suspended 1 day October 3, 2026	$ 500	Resolved	
H-26-101	9/27/2026	9/18/2026	Tyler Gaffalione	HISA Agreed Resolution of KY Stewards Ruling #26-097		Fined and suspended 2 days, October 14 and October 15, 2026	$ 500	Resolved	
H-26-102	10/4/2026	10/3/2026	Carlos Eduardo Rojas	HISA crop violation (2nd offense)		Fined and suspended 2 days, October 16 and October 17, 2026	$1,000 Under Appeal)	APPEALED	
H-26-103	10/4/2026	10/3/2026	Fernano De La Cruz	HISA crop violation (2nd offense)		Fined and suspended 2 days, October 16 and October 17, 2026	$1,500 Under Appeal)	APPEALED	
H-26-104	10/7/2026	10/4/2026	Junior Alvarado	HISA crop violation (3rd offense)		Fined and suspended 3 days, October 22 through October 24, 2026 (inclusive)	$1,500 Under Appeal)	APPEALED	

STANDARDBRED RULINGS

KHRG Judges Rulings				KHRG KENTUCKY HORSE RACING & GAMING	Date	10/15/2026	
Infraction	Ruling	79			$ 32,150		1385
Date	Date	Ruling #	Licensee	Infraction	Fine	Status	Days
4/17/2025	1/24/2026	OG2026-001	Dean Eckley	Ruling Rescinded "OG2025-010"	$ -	COMPLETED	
3/22/2026	3/23/2026	OG2026-002	Randy Crisler	No Coggins / Health Papers / Conduct	$ 250	COMPLETED	
3/23/2026	3/24/2026	OG2026-003	Tyler Shehan	Contact With Foot	$ 100	COMPLETED	
3/24/2026	3/25/2026	OG2026-004	Jamaal Denson	Interference Causing A Break	$ 200	COMPLETED	
3/30/2026	4/6/2026	OG2026-005	Joseph Hershberger	Whipping While Not In Contention	$ 250	COMPLETED	
4/7/2026	4/13/2026	OG2026-006	Josert Fonseca	Failure To Set Proper Pace	$ 100	COMPLETED	
4/13/2026	4/13/2026	OG2026-007	Charles Smith	Late Driver Change	$ 50	COMPLETED	
4/5/2026	4/14/2026	OG2026-008	Jim Brinson	Failure To Pay Fines	$ -	COMPLETED	Restored
7/13/2025	4/14/2026	OG2026-009	Curtis Bradford	Failure To Pay Fines	$ -	PENDING	FULL
4/14/2026	4/20/2026	OG2026-010	Wyatt Avenatti	Excessive Use Of The Whip	$ 250	COMPLETED	
4/14/2026	4/20/2026	OG2026-011	Randy Crisler	Taking Up Abruptly In Front Of Horses	$ 300	COMPLETED	
4/20/2026	4/21/2026	OG2026-012	Joseph W Putnam	Employing Unlicensed Person	$ 100	COMPLETED	
4/21/2026	4/22/2026	OG2026-013	Tyler Shehan	Contact With Foot	$ -	COMPLETED	2
4/14/2026	4/27/2026	OG2026-014	Dein Spriggs	Failure To Set Proper Pace	$ 100	COMPLETED	
4/28/2026	4/28/2026	OG2026-015	Phillip Edmonson	Late Driver Change	$ 50	COMPLETED	
4/21/2026	4/28/2026	OG2026-016	Terry Skinner	Interference Causing A Break	$ 200	COMPLETED	
4/13/2026	5/5/2026	OG2026-017	Donald Brock	Post Race Positive - Class C	$ 1,000	COMPLETED	
4/28/2026	5/10/2026	OG2026-018	Randy Crisler	Crowding Another Horse	$ -	COMPLETED	2
5/5/2026	5/10/2026	OG2026-019	Tony Dinges	Failure To Set Proper Pace	$ 100	COMPLETED	
5/5/2026	5/10/2026	OG2026-020	Brandon Bates	Failure To Set Proper Pace	$ 100	COMPLETED	
5/10/2026	5/11/2026	OG2026-021	Adarryl Gates Jr	Unconventional Use Of The Whip	$ 250	COMPLETED	
4/21/2026	5/11/2026	OG2026-022	Issac Love	Excessive Use Of The Whip	$ 250	COMPLETED	
5/10/2026	5/11/2026	OG2026-023	Archie Buford	Unconventional Use Of The Whip	$ 250	COMPLETED	
5/10/2026	5/11/2026	OG2026-024	Tyler Miller	Unconventional Use Of The Whip	$ 250	COMPLETED	
5/10/2026	5/11/2026	OG2026-025	James Stiltner II	Unconventional Use Of The Whip	$ 250	COMPLETED	
5/16/2026	5/16/2026	OG2026-026	Jean P Dubois	Late Driver Change	$ 50	COMPLETED	
3/30/2026	5/16/2026	OG2026-027	Justin Lloyd	Post Race Positive - Class B	$ 1,000	COMPLETED	30
5/18/2026	5/18/2026	OG2026-028	Steven Fortune	Late Driver Change	$ 50	COMPLETED	
5/18/2026	5/18/2026	OG2026-029	Peter Kleinhans	Medication Procedure Violation	$ 200	COMPLETED	
5/18/2026	5/19/2026	OG2026-030	Randal Jerrel	Failure To Set Proper Pace	$ 100	COMPLETED	
5/19/2026	5/25/2026	OG2026-031	Zyler Maxwell	Excessive Use Of The Whip	$ 250	COMPLETED	
5/24/2026	5/25/2026	OG2026-032	Phillip Edmonson	Failure To Obey The Instructions Of An Official	$ 200	COMPLETED	
5/24/2026	5/25/2026	OG2026-033	Michael Oke	Failure To Obey The Instructions Of An Official	$ 200	COMPLETED	
5/26/2026	6/1/2026	OG2026-034	Joey Benamon	Trespassed Off Association Grounds	$ -	COMPLETED	FULL
5/24/2026	6/2/2026	OG2026-035	Lonette Manley	Failure To Pay Fines	$ -	PENDING	FULL
5/24/2026	6/2/2026	OG2026-036	Anjanica Linton	Failure To Pay Fines	$ -	PENDING	FULL
4/13/2026	6/9/2026	OG2026-037	Randy Crisler	Post Race Positive - Class C	$ 1,500	COMPLETED	10
6/9/2026	6/9/2026	OG2026-038	Steven Fortune	Late Driver Change	$ 50	UNPAID	
6/9/2026	6/9/2026	OG2026-039	Matthew Wilson	Late Driver Change	$ 50	COMPLETED	
6/19/2026	6/22/2026	OG2026-040	Matthew Wilson	Summarily Suspended	$ -	COMPLETED	8
6/15/2026	6/24/2026	OG2026-041	Ronnie Wrenn JR	Unconventional Use Of The Whip	$ 250	COMPLETED	
6/15/2026	6/24/2026	OG2026-042	Patrick Curtin	Unconventional Use Of The Whip	$ 200	COMPLETED	
3/23/2026	6/29/2026	OG2026-043	Randy Crisler	Post Race Positive - Class C	$ 1,500	COMPLETED	
6/19/2026	6/30/2026	OG2026-044	Matthew Wilson	Conduct Detrimental To Horse Racing	$ 1,000	APPEAL	365
6/9/2026	7/7/2026	OG2026-045	Jonas Czernyson	Post Race Positive - Class B	$ 2,000	COMPLETED	10

7/6/2026	7/7/2026	OG2026-046	John Mungillo	Unconventional Use Of The Whip	$ -	COMPLETED	3
4/7/2026	7/9/2026	OG2026-047	Leslie Burton	Post Race Positive - Class A	$ 5,000	APPEAL	180
7/8/2026	7/9/2026	OG2026-048	Jim Brinson	Pending Criminal Charges	$ -	PENDING	FULL
7/13/2026	7/14/2026	OG2026-049	Jamaal Denson	Unconventional Use Of The Whip	$ 250	COMPLETED	
7/13/2026	7/14/2026	OG2026-050	Adarryl Gates Jr	Indiscriminate Use Of The Whip	$ -	COMPLETED	3
7/13/2026	7/15/2026	OG2026-051	Jalen Gray	Unconventional Use Of The Whip	$ 250	COMPLETED	
6/6/2026	7/13/2026	KPS2026-01	James Latiker	Unpaid Entry Fee	$ -	COMPLETED	Restored
6/6/2026	7/26/2026	KPS2026-02	Rodney DeBeck	Post Race Positive - Class C	$ 1,000	COMPLETED	
7/27/2026	7/28/2026	RM2026-001	Tyler Shehan	Contact With Foot	$ -	COMPLETED	3
7/27/2026	7/28/2026	RM2026-002	Franciso Del Cid	Unconventional Use Of The Whip	$ -	COMPLETED	2
7/29/2026	7/30/2026	RM2026-003	Paul Fraley Jr	Offensive & Profane Language	$ 500	COMPLETED	
7/28/2026	8/5/2026	RM2026-004	Ronald Best	Pre Race Positive - TCO2	$ 1,500	COMPLETED	15
8/17/2026	8/18/2026	RM2026-005	Marvin Luna	Unconventional Use Of The Whip	$ 250	COMPLETED	
5/6/2026	8/18/2026	RM2026-006	Bianca Johnson	Received License While Underage	$ -	COMPLETED	136
5/6/2026	8/18/2026	RM2026-007	Brendan Johnson	Falsified Application For Underage Applicant	$ 250	COMPLETED	
8/18/2026	8/19/2026	RM2026-008	Jerry Austin	Pending Criminal Charges	$ -	COMPLETED	114
8/23/2026	8/24/2026	RM2026-009	Morgan Whisenant	Falsified Application - Pending Charges	$ -	COMPLETED	129
8/24/2026	9/1/2026	RM2026-010	Matt Rodriguez	Possession of Needles, Syringes, Injectables	$ 5,000	UNPAID	180
8/23/2026	8/25/2026	RM2026-011	James Stiltner II	Unconventional Use Of The Whip	$ -	COMPLETED	2
8/19/2026	8/26/2026	RM2026-012	Jim Oscarsson	Foot Out Of Stirrup	$ 100	COMPLETED	
8/27/2026	8/27/2026	RM2026-013	Bryan Bridges	Falsified Application - Felony Charges		COMPLETED	127
8/26/2026	8/27/2026	RM2026-014	Jamaal Denson	Unconventional Use Of The Whip	$ 250	UNPAID	
8/26/2026	8/27/2026	RM2026-015	Terry Skinner	Unconventional Use Of The Whip	$ -	COMPLETED	2
8/26/2026	8/27/2026	RM2026-016	Geremy Bobbitt	Unconventional Use Of The Whip	$ -	COMPLETED	2
9/26/2024	9/1/2026	RM2025-020	Tony Alagna	Post Race Positive - Class B	$ 1,000	UNPAID	30
9/7/2026	9/8/2026	RM2026-017	Tyler Shehan	One Hand Whipping - Full Swings	$ 500	UNPAID	5
9/15/2026	9/16/2026	RM2026-018	Victor Allen	One Hand Whipping - Full Swings	$ -	COMPLETED	10
9/22/2026	9/28/2026	RM2026-019	Andy Miller	Unconventional Use Of The Whip	$ 250	COMPLETED	
9/22/2026	9/30/2026	RM2026-020	Pravi Maxwell	Pre Race Positive - TCO2	$ 1,500	UNPAID	15
10/3/2026	10/8/2026	RM2026-021	Andrew McCarthy	Appearing In The Paddock In Unfit Condition	$ 1,000	COMPLETED	
10/9/2026	10/10/2026	RM2026-022	Donald Brock	Unauthorized Supplement In Test Barn	$ 100	COMPLETED	
10/9/2026	10/10/2026	RM2026-023	Zyler Maxwell	Unconventional Use Of The Whip	$ 250	UNPAID	
10/9/2026	10/10/2026	RM2026-024	Jafari Frazier	Delay Of Post Parade	$ 100	UNPAID	
10/9/2026	10/10/2026	RM2026-025	Trent Stohler	Leaving Horse Unattended	$ 100	UNPAID	

KHRGC Veterinary Report

Churchill Downs September Meet 2026

Total Starts			**1110**
	Post Race Sampling Sessions		**348**
	tCO_2		**91**
Veterinary Scratches			**41 (3.6% of potential starters (1151)**
	Pre-Race		**24 (all unsound)**
	On-Track		**17**
		Soundness Related	**12**
		Gate / Paddock Injury	**5**
KHRGC Veterinary List			**73**
	Scratches		**41**
	Race Injuries/Post Race Lame/Test Barn Lame		**25**
	EIPH/Epistaxis		**4**
	Heat / Physical Distress		**3**
Claimed Horses			**134**
Voided Claims			**15 (11%)**
Ambulance Runs			**13**
Racing Fatalities			**2 (1.8 per 1000 starts)**
	Musculo-skeletal		**2**
	Sudden Death		**0**
Training Fatalities			**0**
Vets List Works			**48**
	Failed Works		**14 (5 pre-work, 9 post)**
	Locale / Type:	KY	**33**
		Other Jurisdiction	**9**
		Layoff / 4yo+ 1st time starter	**6**

KHRG Veterinary Report

Red Mile 2026

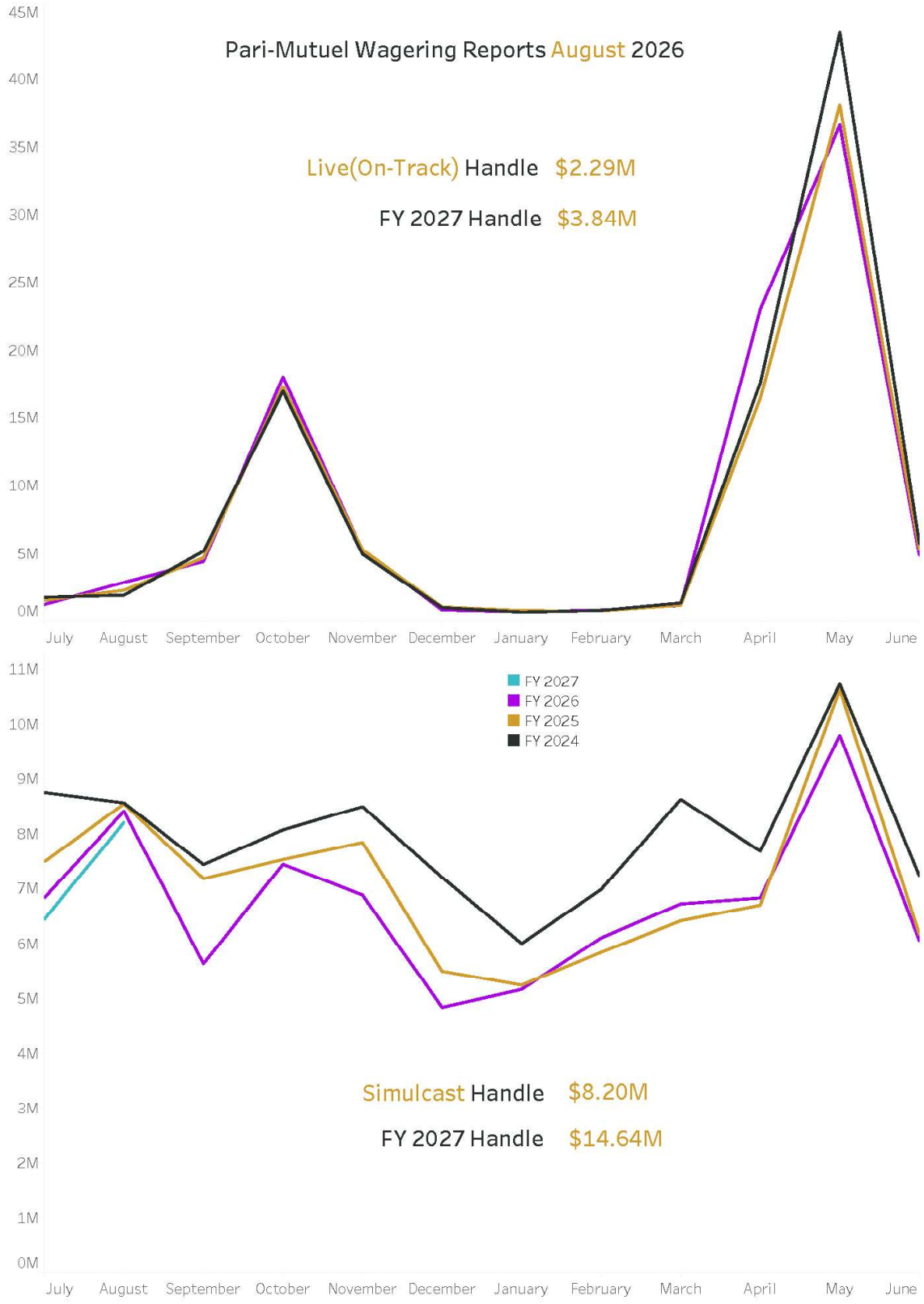
Total Starts			**4317**
	Post Race Sampling Sessions		**696**
	TCO2 Samples		**219**
Veterinary Scratches			**8**
	Pre-Race		**2**
		Soundness Related	**1**
		Paddock/Injury	**1**
	On-Track		**6**
		Soundness Related	**6**
KHRG Veterinary List			**20**
	Scratches		**8**
	Race Injuries/Post Race Lame/Test Barn Lame		**7**
	EIPH		**0**
	Heat / Physical Distress / Afib		**5**
Claimed Horses			**0**
Voided Claims			**0**
Ambulance Runs			**4**
Racing Fatalities			**1 (0.24 per thousand starts)**
	Exercise Associated Sudden Death		**1 (pre-race paddock)**
Training Fatalities			**0**
Vet's List Works			**15**
	Failed Works		**0**
	KY		**12**
	Other Jurisdictions		**3**

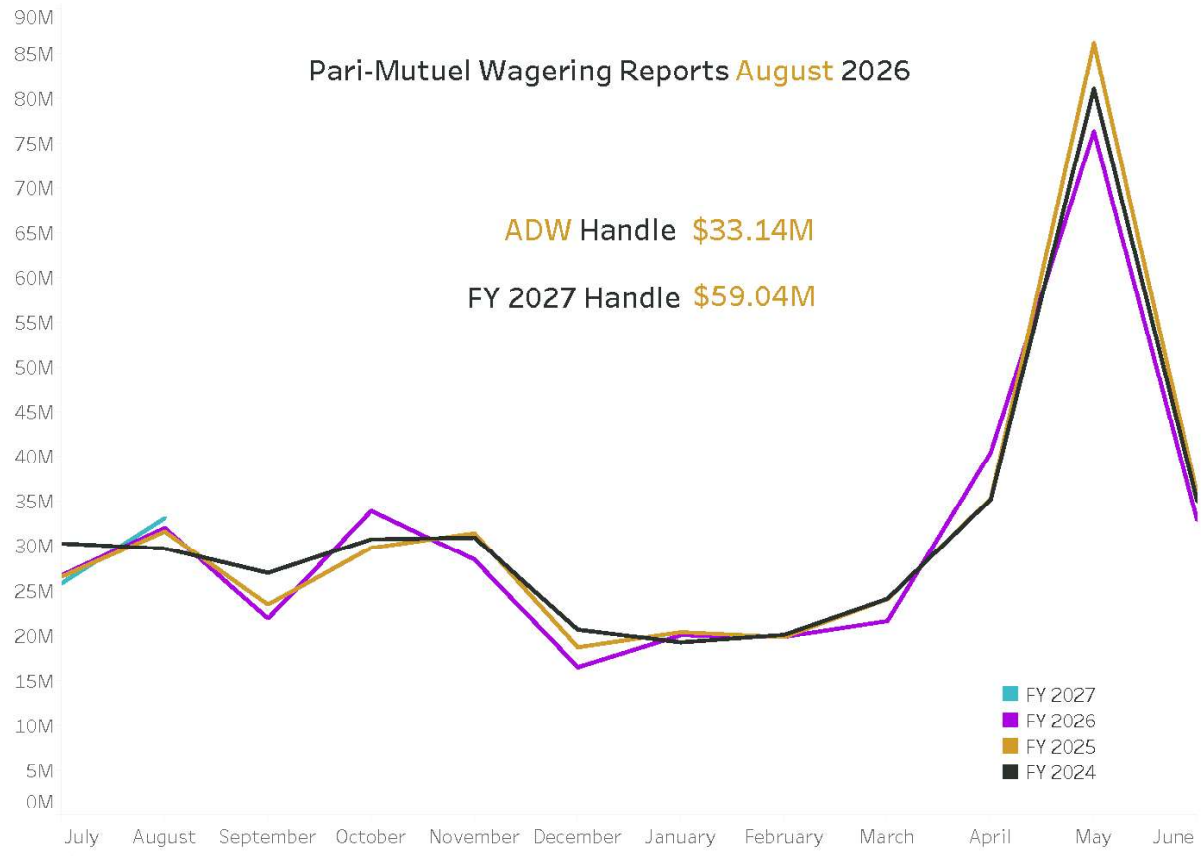
Occurrence of Thoroughbred race-related fatalities in Kentucky 2007 to present

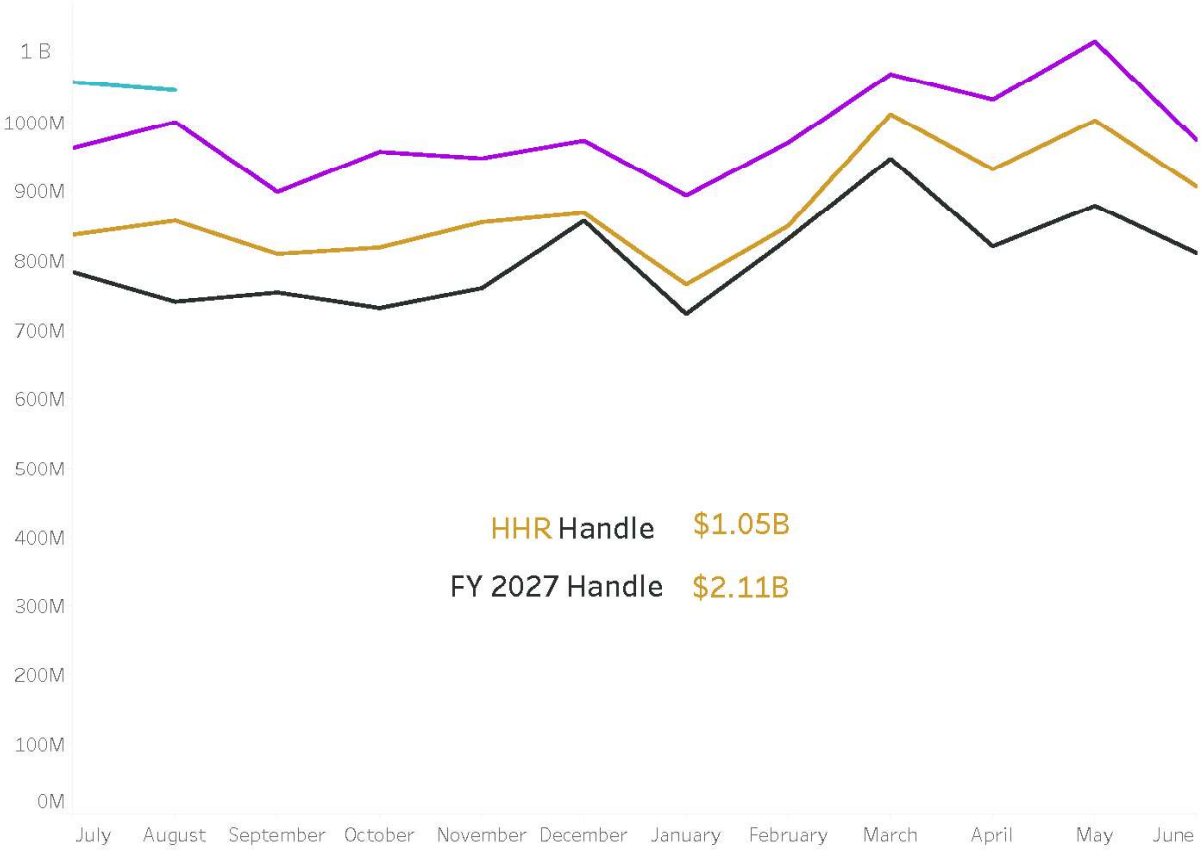
Year	Category Non-musculoskeletal: EIPH, Sudden Death, Racing Accident	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Starts (Incompass)	Fatalities per 1,000 starts
2007	Musculoskeletal	2	1	5	2	4	3	4	2	2	3	4	5	37	23,180	1.60
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0	1	0	0	1		0.04
	TOTAL	2	1	5	2	4	3	4	2	2	4	4	5	38		**1.64**
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
	TOTAL	3	0	4	2	3	2	2	2	3	2	4	8	35		**1.57**
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
	TOTAL	3	5	1	2	4	1	2	4	3	3	2	3	33		**1.64**
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
	TOTAL	2	1	3	1	0	2	4	2	1	3	7	1	27		**1.49**
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
	TOTAL	2	2	1	1	2	5	1	3	3	5	3	1	29		**1.59**
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
	TOTAL	0	0	1	2	9	2	0	2	0	4	5	3	28		**1.60**
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
	TOTAL	2	2	0	0	1	2	1	5	4	1	1	3	23		**1.42**
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
	TOTAL	2	2	0	0	3	0	1	1	1	3	3	0	16		**1.11**
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
	TOTAL	3	1	1	0	3	3	1	2	3	3	3	1	23		**1.48**

2016	Musculoskeletal	0	2	0	4	4	3	1	0	1	2	5	1	23	16,495	1.39
	Non-musculoskeletal	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	Musculoskeletal	1	2	1	2	1	3	0	1	2	3	2	0	18	15,032	1.20
	Non-musculoskeletal	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	Musculoskeletal	2	1	0	4	3	1	6	0	7	1	3	4	32	15,049	2.13
	Non-musculoskeletal	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	Musculoskeletal	0	1	1	4	1	0	0	1	1	5	2	3	19	15,456	1.23
	Non-musculoskeletal	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	Musculoskeletal	1	0	1	0	1	0	0	3	4	1	4	1	16	13,872	1.15
	Non-musculoskeletal	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	Musculoskeletal	2	1	0	0	1	2	1	1	4	3	2	2	19	14,676	1.29
	Non-musculoskeletal	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	Musculoskeletal	0	1	0	1	2	1	2	2	0	1	3	0	13	15,913	0.82
	Non-musculoskeletal	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	Musculoskeletal	1	2	3	3	8	1	1	0	0	1	2	1	23	16,699	1.38
	Non-musculoskeletal	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	Musculoskeletal	0	0	1	1	1	1	0	2	0	3	3	2	14	17,918	0.78
	Non-musculoskeletal	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	Musculoskeletal	1	2	0	3	5	2	1	0	2	2	3	1	22	17,811	1.24
	Non-musculoskeletal	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	Musculoskeletal	1	1	1	4	1	1	0	4	2				15	12,437	1.21
	Non-musculoskeletal	0	0	0	0	0	0	0	0	0				0		0
	TOTAL	1	1	1	4	1	1	0	4	2				15		**1.21**

PARI-MUTUEL WAGERING DIVISION




Pari-Mutuel Wagering Reports August 2026
ADW Handle $33.14M
FY 2027 Handle $59.04M
90M
85M
80M
75M
70M
65M
60M
55M
50M
45M
40M
35M
30M
25M
20M
15M
10M
5M
0M
FY 2027
FY 2026
FY 2025
FY 2024
July
August
September
October
November
December
January
February
March
April
May
June


HHR Handle $1.05B
FY 2027 Handle $2.11B
1 B
1000M
900M
800M
700M
600M
500M
400M
300M
200M
100M
0M
July
August
September
October
November
December
January
February
March
April
May
June

Pari-Mutuel Wagering for August 2026

August 2026

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING AND GAMING COPORATION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

On-Track Wagers on Live Horse Racing

Licensee	Race Dates	On-Track Handle	Return to Public	Commission	Settlement	Breakage	Minus Pools	Daily Average Live Handle	Backside Improvement Fund	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	PH/AP/AR Dev Fund-Live	Equine Drug Research	Higher Ed Equine Trust	Equine Industry Programs	General Fund
Churchill Downs Racetrack, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, ..	11	$1,450,463	$1,074,349	$279,001	$101,249	$1,224	($274)	$131,860	$7,252	$21,757	$10,878	$0	$0	$0	$1,450	$1,450	$2,901	$5,077
Keeneland Association, In..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Kentucky Downs, LLC	2	$437,191	$402,929	$77,009	$0	$314	$0	$210,595	$2,186	$6,556	$3,279	$0	$0	$0	$437	$437	$874	$1,530
Lexington Trots Breeders Asso..	17	$336,107	$244,654	$70,446	$21,144	$262	($399)	$19,771	$0	$5,042	$0	$3,361	$0	$0	$336	$336	$672	$336
Revolutionary Racing Kentuc..	6	$70,358	$53,115	$14,101	$3,133	$83	($73)	$11,726	$0	$1,055	$0	$0	$704	$0	$70	$70	$141	$70
Turfway Park, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WKY Development, ..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total	36	$2,294,119	$1,775,046	$440,557	$125,526	$1,882	($746)	$63,726	$9,438	$34,412	$14,157	$3,361	$704	$0	$2,294	$2,294	$4,588	$7,013

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Simu..	Thoroughbred	Standardbred	Quarter Horse	Other Breeds	Excise Tax - Simulcast	TB Dev Fund-Sim	SB Dev Fund-Sim	QH Dev Fund-Sim	PH/AP/AR Dev Fund-Sim	Equine Drug Research	Higher Education Eq..	Equine Industry Prog..	General Fund
Churchill Downs Racetrack, LLC	Churchill Downs Racetrack	$2,063,123	$2,000,556	$50,960	$11,607	$0	$30,947	$20,006	$510	$116	$0	$1,032	$1,032	$516	$7,737
	Louisville Thoroughbred Socie..	$2,671	$2,582	$89	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$36,956	$35,828	$849	$279		$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$722,994	$660,774	$58,526	$3,695	$0	$10,845	$6,608	$585	$37	$0	$361	$361	$181	$2,711
Keeneland Association,..	Keeneland Racetrack	$1,620,617	$1,616,504	$0	$4,113	$0	$24,309	$16,165	$0	$41	$0	$810	$810	$405	$6,077
Kentucky Downs, LLC	Kentucky Downs Racetrack	$1,438,630	$1,388,779	$38,768	$11,083		$21,579	$13,888	$388	$111		$719	$719	$360	$5,395
Lexington Trots Breed..	Red Mile Racetrack	$937,060	$0	$921,865	$15,194	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kent..	Revolutionary Racing Kentucky, LLC	$133,460	$120,345	$12,474	$641	$0	$2,002	$1,203	$125	$6	$0	$67	$67	$33	$500
Turfway Park, LLC	Turfway Park Racetrack	$1,041,972	$1,001,326	$28,230	$12,416	$0	$15,630	$10,013	$282	$124	$0	$521	$521	$260	$3,907
WKY Developmen..	Oak Grove Racetrack	$205,573	$180,915	$20,778	$3,880	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$8,203,057	$7,007,610	$1,132,539	$62,907	$1	$105,312	$67,883	$1,890	$430	$0	$3,510	$3,510	$1,755	$26,328

Pari-Mutuel Wagering for August 2026

August 2026

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING AND GAMING CORPORATION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

On-Track Wagers on Historical Horse Racing

Licensee	Facility	On-Track Handle	Return to Public	Pool Growth	Breakage	Gross Commission - ..	Excise Tax - HHR	TB Dev. Fund	SB Dev. Fund	QH Dev. Fund	General Fund and Other	Adjusted Commission - ..	Avg. Terminal Count	Adjusted Commission - ..
Churchill Downs Rac..	Derby City Ga..	$202,961,812	$184,049,941	$685,154	$752	$18,226,560	$3,044,427	$1,522,214	$0	$0	$1,522,214	$15,182,133	1,247	$12,175
	Derby City Ga..	$18,425,486	$16,543,768	$188,086	$206	$1,696,398	$276,382	$138,191	$0	$0	$138,191	$1,420,016	382	$3,720
ECL Corbin, LLC	Corbin	$6,430,516	$5,768,879	$44,645	$72	$616,920	$96,458	$0	$64,305	$0	$32,153	$520,462	65	$8,043
	Williamsburg	$56,519,096	$50,934,746	$198,658	$1,127	$5,384,585	$847,786	$0	$585,191	$0	$282,595	$4,536,778	393	$11,554
Ellis Entertainment, LLC	Henderson	$23,552,515	$21,302,158	$15,306	$319	$2,254,987	$353,288	$176,644	$0	$0	$176,644	$1,901,700	286	$6,647
	Owensboro	$53,030,672	$47,621,651	$528,970	$885	$4,879,665	$795,460	$397,730	$0	$0	$397,730	$4,084,205	582	$6,904
Kentucky Downs, LLC	Bowling Green	$42,114,088	$37,816,374	$295,642	$323	$4,001,748	$631,711	$315,856	$0	$0	$315,856	$3,370,037	444	$7,595
	Franklin	$196,601,389	$178,835,093	$77,099	$4,079	$17,685,119	$2,949,021	$1,474,510	$0	$0	$1,474,510	$14,736,098	1,283	$11,482
Lexington ..	Red Mile	$113,258,495	$102,677,037	$432,724	$3,546	$10,157,308	$1,698,877	$424,719	$566,292	$0	$707,866	$8,458,431	825	$10,248
Revolution..	Sandy's Raci..	$37,042,146	$34,251,194	$273,357	$010	$3,379,495	$567,632	$0	$0	$370,421	$109,211	$2,011,062	510	$5,515
Turfway Park, LLC	Newport	$35,771,829	$32,311,201	$138,623	$55	$3,332,095	$536,577	$268,289	$0	$0	$268,289	$2,795,517	451	$6,201
	Turfway Park	$89,727,950	$82,758,120	$484,192	$281	$6,493,890	$1,045,919	$522,960	$0	$0	$522,960	$5,448,070	776	$7,022
WKY Development, LLC	Marshall Yards	$15,070,750	$13,443,821	$202,774	$213	$1,427,048	$226,061	$0	$150,708	$0	$75,354	$1,200,987	223	$5,382
	Oak Grove	$175,917,272	$159,850,969	$342,226	$691	$15,661,477	$2,638,759	$659,690	$879,586	$0	$1,099,483	$13,022,718	1,222	$10,659
Grand Total		$1,047,224,016	$948,164,953	$3,907,455	$13,367	$95,197,374	$15,708,360	$5,900,802	$2,226,082	$378,421	$7,203,054	$79,489,013	8,698	$113,147

Advance Deposit Account Wagering

Licensee	Total Handle	In-State Races	Out-of-State Races	Excise Tax - ADW	Host Track - Purses	Host Tracks	General Fund-ADW
AmWest Entertain..	$96,138	$4,004	$92,134	$1,442	$613	$613	$216
DK Horse, LLC dba..	$1,248,879	$101,560	$1,147,319	$18,733	$7,962	$7,962	$2,810
eBet Technologies	$3,662	$139	$3,522	$55	$23	$23	$8
Lien Games Racing	$288,769	$7,212	$281,557	$4,332	$1,841	$1,841	$650
NYRABets	$2,190,066	$202,275	$1,987,792	$32,851	$13,962	$13,962	$4,928
TVG	$10,458,534	$1,179,599	$9,278,935	$156,878	$66,673	$66,673	$23,532
Twinspires	$15,512,169	$2,069,941	$13,442,228	$232,683	$98,890	$98,890	$34,902
WatchandWager.c..	$9,311	$365	$8,946	$140	$59	$59	$21
Xpressbet	$3,330,146	$514,692	$2,815,453	$49,952	$21,230	$21,230	$7,493
Grand Total	$33,137,674	$4,079,788	$29,057,886	$497,065	$211,253	$211,253	$74,560

Total Distributions by Account

The General Fund line includes amounts that are deposited to various accounts. These caps are calculated from deposits resulting from the excise tax for conducting pari-mutuel wagering on historical horse racing. Since these amounts are calculated as a whole and not per licensee, a one-time transfer will be made once the caps are met within the fiscal year. At the end of the fiscal year, approximately $2M must be deducted from this line in order to determine the actual amount retained by the General Fund. Please contact the Department of Revenue with any questions regarding these transfers.

Total Excise Tax	$16,345,149
Total Equine Drug Research	$325,805
Total Equine Industry Program	$2,006,343
Total Higher Education Program	$325,805
K. Thoroughbred Development Fund	$5,982,842
K. Standardbred Development Fund	$2,231,333
K. Quarter Horse Development Fund	$379,561
Host Track - Purses	$211,253
Host Tracks	$211,253
General Fund (See Note on Caps)	$7,310,955
Backside Improvement Fund	$9,438

FY 2027

Pari-Mutuel Wagering for FY 2027 (YTD)

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING AND GAMING CORPORATION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

On-Track Wagers on Live Horse Racing

Licensee	Race Dates	On-Track Handle	Return to Public	Commission	Settlement	Breakage	Minus Pools	Daily Average Li..	Backside Improvem..	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	PH/AP/AR Dev Fund-..	Equine Drug Rese..	Higher Ed Equine Tr..	Equine Industry P..	General Fund
Churchill Downs Racetrack, ..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	25	$2,914,673	$2,216,328	$562,127	$136,135	$2,521	($430)	$116,587	$14,573	$43,720	$21,860	$0	$0	$0	$2,915	$2,915	$5,829	$10,201
Keeneland Association, Inc.	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Kentucky Downs, LLC	2	$437,191	$402,929	$77,009	$0	$314	$0	$218,596	$2,186	$6,558	$3,279	$0	$0	$0	$437	$437	$874	$1,630
Lexington Trots Breeders A..	20	$392,675	$290,187	$82,004	$20,736	$305	($558)	$19,634	$0	$5,890	$0	$3,927	$0	$0	$393	$393	$785	$393
Revolutionary Racing Kentuck..	6	$70,358	$53,115	$14,101	$3,133	$83	($73)	$11,726	$0	$1,055	$0	$0	$704	$0	$70	$70	$141	$70
Turfway Park, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WKY Development, LLC	6	$22,784	$14,574	$4,641	$3,570	$39	($41)	$3,797	$0	$342	$0	$228	$0	$0	$23	$23	$46	$23
Grand Total	59	$3,837,681	$2,977,134	$739,882	$163,574	$3,262	($1,102)	$65,045	$16,759	$57,565	$25,139	$4,155	$704	$0	$3,838	$3,838	$7,675	$12,217

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Sim..	Thoroughbred	Standardbred	Quarter Horse	Other Breeds	Excise Tax - Simulcast	TB Dev Fund-Sim	SB Dev Fund-Sim	QH Dev Fund-Sim	PH/AP/AR Dev Fund-Si..	Equine Drug Research	Higher Education E..	Equine Industry Pro..	General Fund
Churchill Downs Racetrack, LLC	Churchill Downs Racetr..	$3,617,758	$3,483,244	$112,845	$21,668	$0	$54,266	$34,832	$1,128	$217	$0	$1,809	$1,809	$904	$13,567
	Louisville Thor..	$3,381	$3,146	$214	$21	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$69,502	$66,978	$1,838	$686		$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment..	Ellis Park Racetrack	$1,404,385	$1,244,714	$153,413	$6,259	$0	$21,066	$12,447	$1,534	$63	$0	$702	$702	$351	$5,266
Keeneland As..	Keeneland Ra..	$2,965,833	$2,955,199	$0	$10,634	$0	$44,487	$29,552	$0	$106	$0	$1,483	$1,483	$741	$11,122
Kentucky Downs, LLC	Kentucky Downs Racetr..	$2,743,222	$2,644,202	$76,218	$22,802		$41,148	$26,442	$762	$228		$1,372	$1,372	$686	$10,287
Lexington Tro..	Red Mile Racet..	$1,430,303	$0	$1,407,839	$22,463	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentu..	Revolutionary Racing Kentuc..	$222,302	$199,664	$21,566	$1,070	$0	$3,335	$1,997	$216	$11	$0	$111	$111	$56	$834
Turfway Park, LLC	Turfway Park Racetrack	$1,781,311	$1,704,460	$59,778	$17,073	$0	$26,720	$17,045	$598	$171	$0	$891	$891	$445	$6,680
WKY Develop..	Oak Grove Ra..	$406,151	$355,305	$41,993	$8,854	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$14,644,147	$12,656,912	$1,875,705	$111,528	$1	$191,022	$122,315	$4,238	$795	$0	$6,367	$6,367	$3,184	$47,756

Pari-Mutuel Wagering for FY 2027 (YTD)

FY 2027

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING AND GAMING CORPORATION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

On-Track Wagers on Historical Horse Racing

Licensee	Facility	On-Track Handle	Return to Public	Pool Growth	Breakage	Gross Commission - ..	Excise Tax - HHR	TB Dev Fund-HHR	SB Dev Fund-HHR	OH Dev Fund-HHR	General Fund and Other	Adj. Commission - Win
Churchill Downs Racetrack, LLC	**Derby City ..**	$411,584,954	$373,515,375	$1,111,547	$1,418	$36,949,748	$6,173,774	$3,086,887	$0	$0	$3,086,887	$30,775,973
	Derby City ..	$36,927,134	$33,284,579	$232,865	$371	$3,386,186	$553,907	$276,954	$0	$0	$276,954	$2,832,279
ECL Corbin, LLC	**Corbin**	$13,551,470	$12,175,511	$87,599	$160	$1,288,200	$203,272	$0	$135,515	$0	$67,757	$1,084,928
	Williamsbu..	$110,412,565	$99,290,677	$617,321	$2,211	$10,502,355	$1,656,188	$0	$1,104,126	$0	$552,063	$8,846,166
Ellis Entertainment, LLC	**Henderson**	$49,419,870	$44,890,500	($173,199)	$679	$4,728,943	$741,298	$370,649	$0	$0	$370,649	$3,987,645
	Owensboro	$107,138,901	$96,661,232	$607,870	$1,627	$9,862,949	$1,607,084	$803,542	$0	$0	$803,542	$8,255,866
Kentucky Downs, LLC	**Bowling Gr..**	$85,348,395	$76,981,682	$244,113	$644	$8,121,957	$1,280,226	$640,113	$0	$0	$640,113	$6,841,731
	Franklin	$387,557,578	$352,543,378	$4,510	$8,108	$35,001,582	$5,813,364	$2,906,682	$0	$0	$2,906,682	$29,188,219
Lexington Trots Br..	**Red Mile**	$230,946,087	$209,358,180	$897,701	$7,492	$20,704,973	$3,464,191	$866,048	$1,154,730	$0	$1,443,413	$17,240,782
Revolutionary Raci..	**Sandy's Ra..**	$72,592,529	$65,633,588	$444,510	$1,609	$6,575,539	$1,088,888	$0	$0	$725,925	$362,963	$5,486,651
Turfway Park, LLC	**Newport**	$71,526,903	$64,526,569	$336,749	$100	$6,672,721	$1,072,904	$536,452	$0	$0	$536,452	$5,599,817
	Turfway Pa..	$142,015,062	$127,844,715	$943,029	$534	$13,235,416	$2,130,226	$1,065,113	$0	$0	$1,065,113	$11,105,190
WKY Development, LLC	**Marshall Ya..**	$30,917,168	$27,761,311	$237,366	$399	$2,921,198	$463,758	$0	$309,172	$0	$154,586	$2,457,441
	Oak Grove	$356,000,924	$323,913,676	$407,905	$1,394	$31,616,976	$5,340,014	$1,335,003	$1,780,005	$0	$2,225,006	$26,276,963
Grand Total		$2,105,939,540	$1,908,380,972	$5,999,885	$26,747	$191,568,744	$31,589,093	$11,887,442	$4,483,547	$725,925	$14,492,178	$159,979,651

Advance Deposit Account Wagering

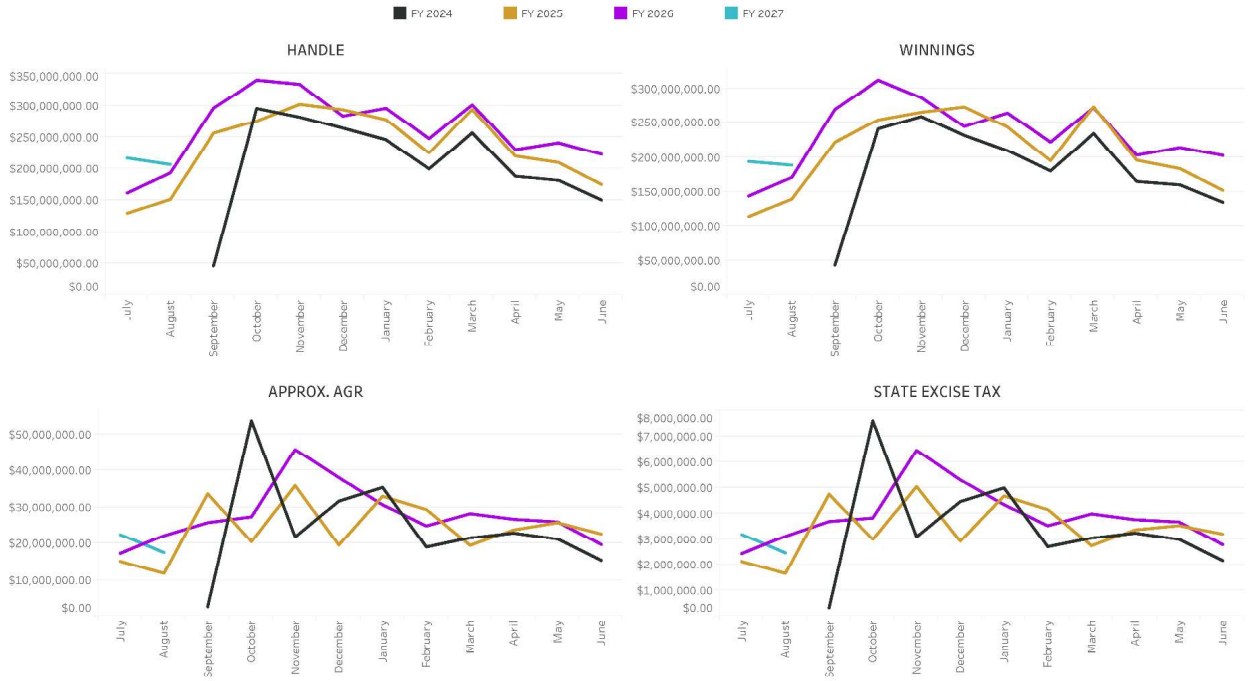
Licensee	Total Handle	In-State Races	Out-of-State Races	Excise Tax - ADW	Host Track - Purses	Host Tracks	General Fund-ADW
AmWest Entertain..	$154,289	$4,457	$149,832	$2,314	$984	$984	$347
DK Horse, LLC db..	$1,336,489	$105,024	$1,231,466	$20,047	$8,520	$8,520	$3,007
eBet Technologies	$9,275	$541	$8,734	$139	$59	$59	$21
Lien Games Racing	$515,537	$7,286	$508,251	$7,733	$3,287	$3,287	$1,160
NYRABets	$4,141,895	$348,057	$3,793,838	$62,128	$26,405	$26,405	$9,319
TVG	$18,950,666	$1,933,042	$17,017,624	$284,260	$120,810	$120,810	$42,639
Twinspires	$27,482,338	$3,456,684	$24,025,654	$412,235	$175,200	$175,200	$61,835
WatchandWager.c..	$15,504	$802	$14,703	$234	$99	$99	$35
Xpressbet	$6,428,974	$904,347	$5,524,627	$96,435	$40,985	$40,985	$14,465
Grand Total	$59,035,046	$6,760,239	$52,274,807	$885,526	$376,348	$376,348	$132,829

Total Distributions by Account

The General Fund line includes amounts that are deposited to various accounts. These caps are calculated from deposits resulting from the excise tax for conducting pari-mutuel wagering on historical horse racing. Since these amounts are calculated as a whole and not per licensee, a one-time transfer will be made once the caps are met within the fiscal year. At the end of the fiscal year, approximately $2M must be deducted from this line in order to determine the actual amount retained by the General Fund. Please contact the Department of Revenue with any questions regarding these transfers.

Total Excise Tax	$35,363,206
Total Equine Drug Research	$330,205
Total Equine Industry Program	$2,010,859
Total Higher Education Program	$330,205
K. Thoroughbred Development Fund	$12,034,896
K. Standardbred Development Fund	$4,491,940
K. Quarter Horse Development Fund	$727,424
PH/AP/AR Development Fund	$0
Host Track - Purses	$376,348
Host Tracks	$376,348
General Fund (See Note on Caps)	$14,684,980
Backside Improvement Fund	$16,759

SPORTS WAGERING DIVISION



Monthly Reports	Reports by Fiscal Year	Reports by Calendar Year	All-time Report

Sports Wagering Market Report for August 2026

2026 August

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	$2,331,108	$2,293,577	$5,887	$31,644	$4,509
Cumberland Run	DraftKings	$72,100,104	$65,379,890	$175,976	$6,544,237	$932,554
Ellis Park	Penn Sports Interactive, LLC	$3,428,806	$3,120,537	$8,629	$299,639	$42,699
Kentucky Downs	Circa	$2,427,699	$2,352,830	$5,979	$68,889	$0
Oak Grove	Fanatics	$15,451,461	$14,503,421	$37,594	$910,445	$129,738
Red Mile	Caesars	$9,339,049	$8,951,252	$23,027	$364,769	$51,980
Sandy's	bet365	$21,152,523	$19,398,184	$52,274	$1,702,065	$242,544
	BetMGM	$17,308,698	$15,608,450	$41,548	$1,658,699	$236,365
Turfway Park	Fanduel	$59,480,024	$53,827,165	$145,884	$5,506,976	$784,744
Grand Total		$203,019,470	$185,435,307	$496,799	$17,087,364	$2,425,133

Retail

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	$946,723	$781,324	$2,418	$162,981	$15,891
Cumberland Run	DraftKings	$177,916	$138,112	$436	$39,368	$3,838
Ellis Park	Kambi	$117,228	$105,244	$0	$11,984	$1,168
Kentucky Downs	Circa	$446,179	$429,023	$1,115	$16,041	$0
	DraftKings	$216,439	$186,879	$543	$29,017	$2,829
Oak Grove	Kambi	$237,302	$216,245	$593	$20,463	$1,995
Red Mile	Caesars	$423,523	$344,537	$1,059	$77,927	$7,598
Sandy's	BetMGM	$62,741	$45,845	$0	$16,896	$1,647
Turfway Park	Kambi	$649,469	$596,762	$1,636	$51,072	$4,979
Grand Total		$3,277,520	$2,843,971	$7,801	$425,748	$39,946

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	Reports by Fiscal Year	Reports by Calendar Year	All-time Report

Sports Wagering Market Report for FY 2027 (YTD)

FY 2027

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.

FY Online

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Prime	$3,237,040	$3,119,730	$8,103	$109,117	$15,549
Cumberland Run	DraftKings	$154,129,382	$138,486,600	$375,032	$15,267,750	$2,175,654
Ellis Park	Penn Sports Inte..	$6,422,724	$5,920,727	$16,093	$485,904	$69,241
Kentucky Downs	Circa	$4,405,939	$4,320,568	$10,820	$74,551	$0
Oak Grove	Fanatics	$29,014,970	$26,610,549	$70,460	$2,333,961	$332,589
Red Mile	Caesars	$17,860,057	$16,796,628	$43,924	$1,019,504	$145,279
Sandy's	bet365	$46,684,291	$42,094,551	$114,886	$4,474,855	$637,667
	BetMGM	$37,574,615	$34,453,798	$91,070	$3,029,748	$431,739
Turfway Park	Fanduel	$117,190,111	$104,531,900	$286,295	$12,371,916	$1,762,998
Grand Total		**$416,519,129**	**$376,335,051**	**$1,016,772**	**$39,167,305**	**$5,570,717**

FY Retail

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	$1,783,515	$1,500,561	$4,514	$278,440	$27,148
Cumberland Run	DraftKings	$385,181	$333,093	$951	$51,137	$4,986
Ellis Park	Kambi	$175,387	$153,753	$0	$21,634	$2,109
Kentucky Downs	Circa	$850,704	$862,172	$2,111	($13,578)	$0
	DraftKings	$407,364	$363,034	$1,017	$43,312	$4,223
Oak Grove	Kambi	$395,765	$328,331	$989	$66,444	$6,478
Red Mile	Caesars	$1,003,838	$867,574	$2,510	$133,755	$13,041
Sandy's	BetMGM	$123,123	$88,222	$0	$34,901	$3,403
Turfway Park	Kambi	$1,179,941	$1,059,879	$2,965	$117,098	$11,417
Grand Total		**$6,304,818**	**$5,556,618**	**$15,056**	**$733,144**	**$72,805**

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	Reports by Fiscal Year	Reports by Calendar Year	All-time Report

2026

Sports Wagering Market Report for Calendar Year 2026 (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.

YR Online

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Prime	$10,260,924	$9,768,116	$25,854	$466,954	$66,541
Cumberland Run	DraftKings	$724,812,250	$648,984,232	$1,767,440	$74,060,578	$10,553,632
Ellis Park	Penn Sports Inte..	$28,534,926	$25,602,952	$71,259	$2,860,715	$407,652
Kentucky Downs	Circa	$16,957,420	$16,766,393	$42,041	$148,986	$0
Oak Grove	Fanatics	$121,858,780	$110,600,546	$295,461	$10,962,773	$1,562,195
Red Mile	Caesars	$88,127,257	$80,787,896	$216,184	$7,123,177	$1,015,053
Sandy's	bet365	$208,563,543	$190,947,053	$506,673	$17,109,817	$2,438,149
	BetMGM	$139,814,309	$128,998,010	$338,712	$10,477,587	$1,493,056
Turfway Park	Fanduel	$586,009,699	$516,182,041	$1,417,026	$68,410,633	$9,748,515
Grand Total		$1,924,939,108	$1,728,637,238	$4,680,650	$191,621,220	$27,284,793

YR Retail

		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	$10,543,829	$9,023,654	$25,843	$1,494,332	$145,697
Cumberland Run	DraftKings	$1,544,937	$1,389,372	$3,760	$134,804	$14,801
Ellis Park	Kambi	$863,712	$757,073	$0	$106,638	$10,397
Kentucky Downs	Circa	$4,444,680	$4,132,442	$11,091	$301,147	$30,686
	DraftKings	$2,061,569	$1,856,996	$5,098	$199,475	$19,449
Oak Grove	Kambi	$2,339,321	$2,049,268	$5,848	$284,205	$27,710
Red Mile	Caesars	$6,512,889	$5,658,683	$16,282	$837,924	$81,698
Sandy's	BetMGM	$706,407	$586,086	$0	$120,321	$11,731
Turfway Park	Kambi	$5,374,635	$4,721,500	$13,255	$639,881	$62,388
Grand Total		$34,391,979	$30,175,075	$81,177	$4,118,727	$404,557

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	Reports by Fiscal Year	Reports by Calendar Year	All-time Report

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

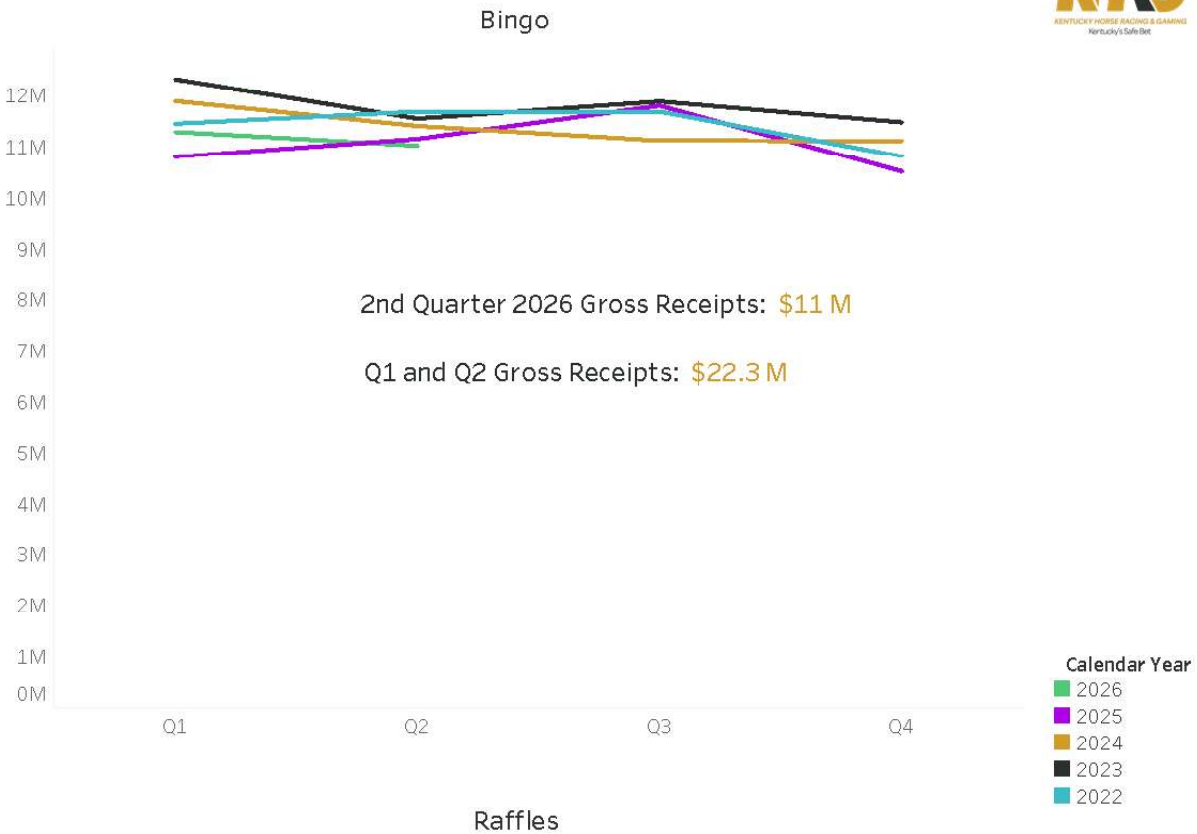
		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Prime	$14,279,205	$13,602,649	$35,908	$640,648	$91,292
Cumberland Run	DraftKings	$3,156,636,742	$2,804,233,250	$7,567,661	$344,835,831	$49,139,106
Ellis Park	Penn Sports Int..	$238,640,966	$214,970,325	$596,912	$23,073,930	$3,198,035
Kentucky Downs	Circa	$72,117,637	$71,637,289	$179,567	$300,782	$51,290
Oak Grove	Fanatics	$369,034,390	$335,271,216	$887,628	$32,875,542	$4,684,765
Red Mile	Caesars	$395,139,130	$362,862,307	$963,228	$31,313,595	$4,462,157
Sandy's	bet365	$738,795,366	$676,451,090	$1,762,785	$60,581,490	$8,632,862
	BetMGM	$502,445,400	$453,138,698	$1,158,492	$48,148,211	$6,861,120
Turfway Park	Fanduel	$2,755,507,026	$2,404,366,662	$6,553,030	$344,587,335	$49,103,695
Grand Total		**$8,242,595,862**	**$7,336,533,484**	**$19,705,211**	**$886,357,364**	**$126,224,323**

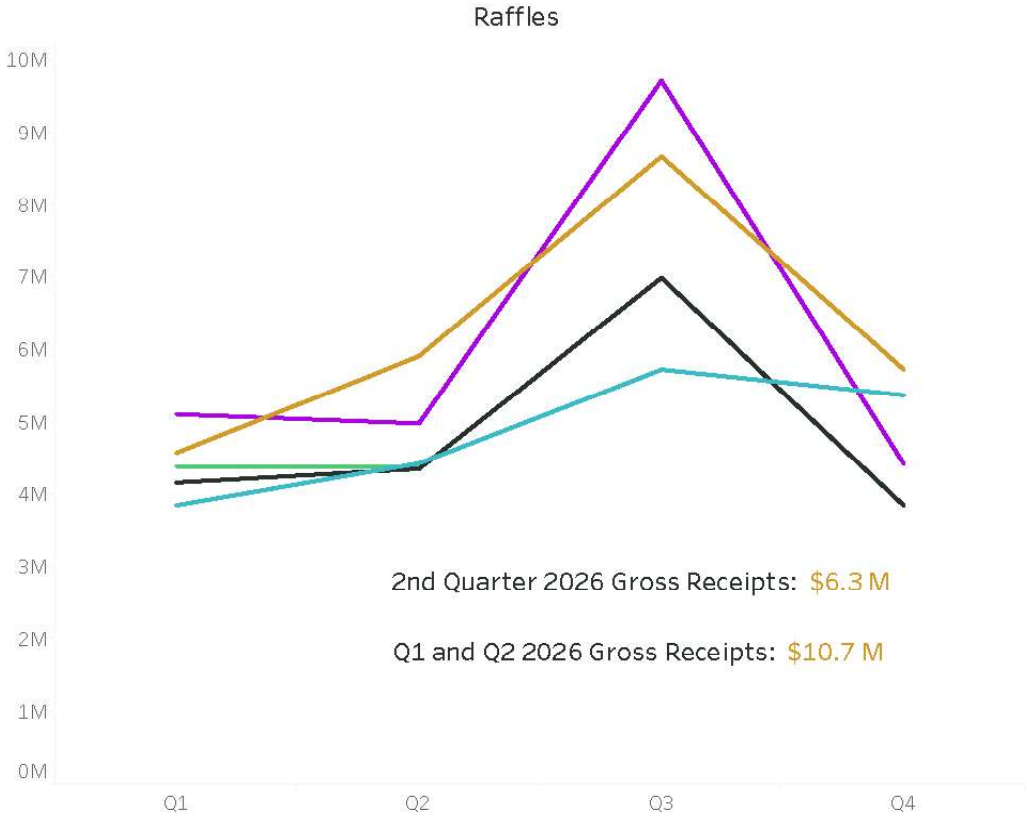
Retail

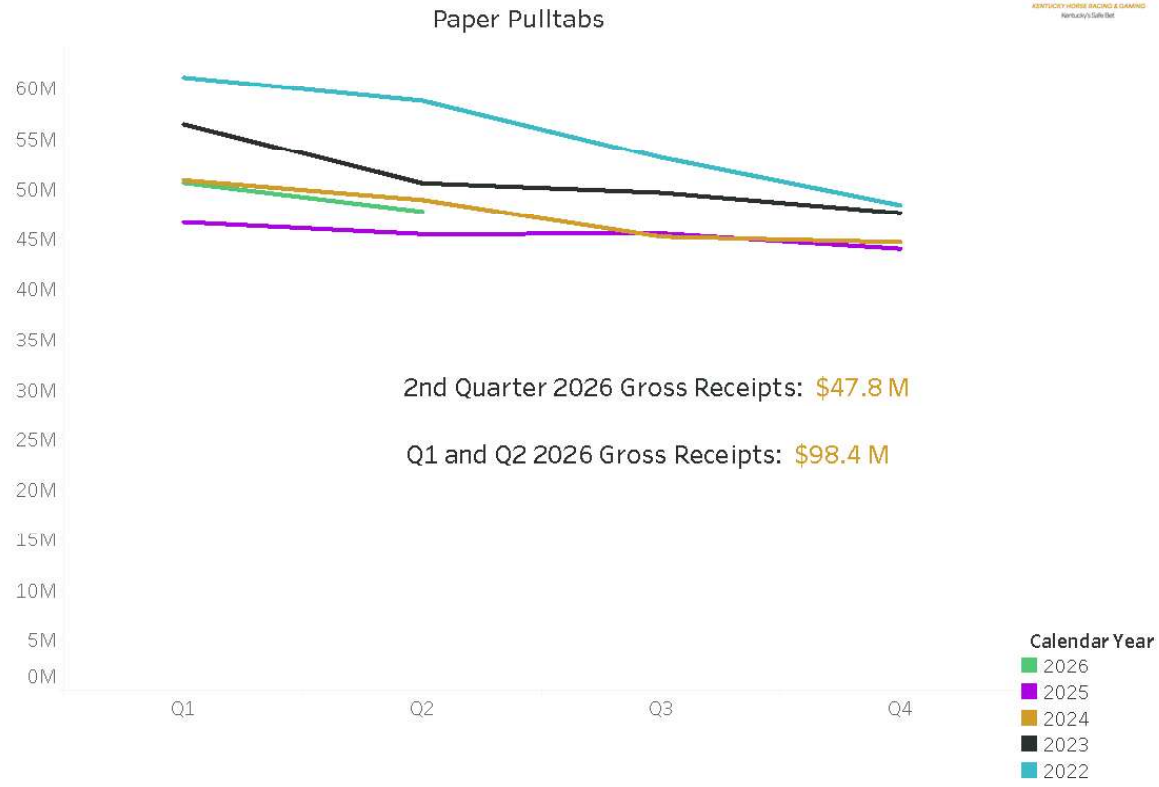
		Handle	Winnings	Federal Excise Tax Paid	Approximate AGR	KY Excise Tax
Churchill Downs	Kambi	$85,339,906	$78,260,975	$214,415	$6,864,495	$669,290
Cumberland Run	DraftKings	$9,946,121	$9,216,955	$24,765	$687,365	$68,679
Ellis Park	Kambi	$6,991,571	$6,716,586	$8,918	$266,028	$26,040
Kentucky Downs	Circa	$13,032,540	$11,878,664	$32,494	$1,121,381	$110,658
	DraftKings	$5,601,572	$5,027,742	$14,004	$559,826	$54,583
Oak Grove	Kambi	$19,960,332	$17,574,819	$49,901	$2,335,612	$227,722
Red Mile	Caesars	$51,013,539	$45,207,205	$127,534	$5,678,800	$553,683
Sandy's	BetMGM	$6,016,788	$4,970,444	$0	$1,046,324	$102,019
Turfway Park	Kambi	$37,234,120	$34,613,851	$93,024	$2,527,244	$246,406
Grand Total		**$235,136,487**	**$213,467,241**	**$565,055**	**$21,087,074**	**$2,059,080**

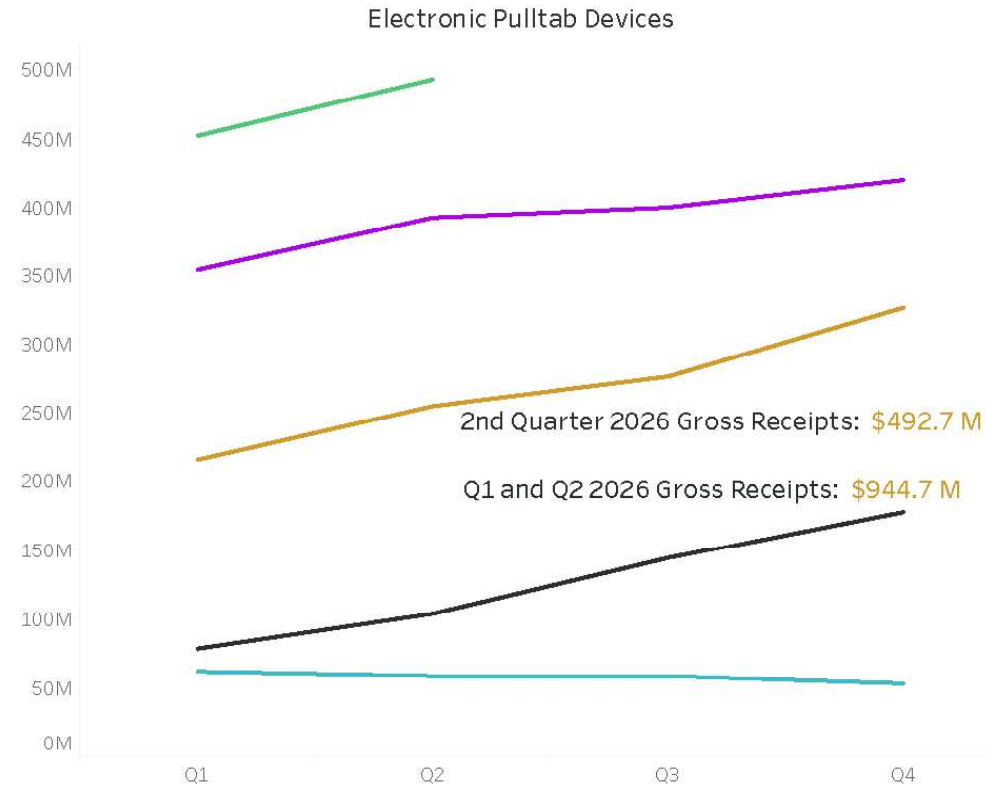
Glossary:
Wagers includes both wagers paid out and wagers resolved for the reporting period.
Winnings is the amount returned to winning players for the reporting period.
Federal Excise Tax Paid reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.
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

CHARITABLE GAMING DIVISION






Paper Pulltabs
60M
55M
50M
45M
40M
35M
30M
25M
20M
15M
10M
5M
0M
Q1
Q2
Q3
Q4
2nd Quarter 2026 Gross Receipts: $47.8 M
Q1 and Q2 2026 Gross Receipts: $98.4 M
Calendar Year
2026
2025
2024
2023
2022


Electronic Pulltab Devices
500M
450M
400M
350M
300M
250M
200M
150M
100M
50M
0M
Q1
Q2
Q3
Q4
2nd Quarter 2026 Gross Receipts: $492.7 M
Q1 and Q2 2026 Gross Receipts: $944.7 M

Charitable Gaming - 2026

	Gross	Total Payouts	Adjusted Gross	Allowable Charitable Organization Expenses	Net
Q1	$519,012,763	$469,184,439	$49,828,325	$20,523,077	$29,305,248
Q2	$558,980,138	$506,659,237	$52,320,901	$21,728,771	$30,592,130
Q3					
Q4					
Grand Total	$1,077,992,901	$975,843,676	$102,149,225	$42,251,848	$59,897,377

Total Gross Receipts by Year

