

Kentucky Horse Racing and Gaming Corporation

Meeting Materials for Special Meeting

July 1, 2024

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MINUTES OF THE APRIL 23, 2024, KENTUCKY HORSE RACING COMMISSION SPECIAL MEETING

Date: April 23, 2024 at 1:30 p.m.

Place: Kentucky Horse Racing Commission Conference Room, 4047 Iron Works Parkway, Lexington, Kentucky 40511

Members Present: Chair Jonathan Rabinowitz, Vice-Chair Charles O’Connor, Commissioner Mike Berry, Commissioner Dr. Tiffany Daniels, Commissioner Michael F. Dudgeon, Commissioner Terry Finley, Commissioner Frank Shoop, Commissioner Greg Harbut, Commissioner Lesley Howard, Commissioner William L.S. Landes, Commissioner Catherine Parke, Commissioner Naveed Chowhan

Ex-officio Members Present: Secretary Ray Perry, Sydney Montgomery as Secretary Jeff Noel’s proxy and Secretary Lindy Casebier

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
I. Call to Order and Roll Call	3 - 5 5	Chair Rabinowitz called the meeting of the Kentucky Horse Racing Commission (KHRC) to order and performed the roll call. A quorum was recognized. Chair Rabinowitz congratulated Commissioner O’Connor on being the new Vice Chair.	No action taken.
II. New Business Tab 1: Approve minutes of the February 27, 2024 Kentucky Horse Racing Commission Meeting	5 - 50 5 - 7	Chair Rabinowitz requested a motion from the Commission to approve minutes of the February 27, 2024 Kentucky Horse Racing Commission Meeting. Motion by Commissioner Shoop. Second by Commissioner Landes. Executive Director Jamie Eads was assigned the floor and explained that behind tab one were the minutes from the February 27, 2024 meeting. KHRC staff recommended approval.	Chair Rabinowitz called for a vote to approve minutes of the February 27, 2024 Kentucky Horse Racing Commission Meeting. Motion carried with no objections or abstentions.

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
Tab 2: Kentucky Proud Series Location Change Request	7 - 10	<p>Chair Rabinowitz requested a motion from the Commission to approve the Kentucky Proud Series Location Change Request. Motion by Commissioner Landes, second by Commissioner Howard.</p> <p>KHRC General Counsel Jennifer Wolsing was assigned the floor and explained that the Purchase District Fair requested approval to hold the Kentucky Proud Series on June 1st at the LaCenter Fair Ground facility due to staffing concerns. Approval was recommended by KHRC staff.</p>	Chair Rabinowitz called for a vote to approve the Kentucky Proud Series Location Change Request. Motion carried with no objections or abstentions.
Tab 3: Ratification of Executive Director's Approval of Xpressbet and Bet365 Racing Affiliate Agreement	10 - 12	<p>Chair Rabinowitz requested a motion from the Commission to ratify the Executive Director's Approval of Xpressbet and Bet365 Racing Affiliate Agreement. Motion by Commissioner O'Connor and second by Commissioner Howard.</p> <p>KHRC Resource Management Analyst II Joanna Ricci was assigned the floor and explained that a request was received from Xpressbet to conduct advanced deposit wagering operations with Hillside Fantasy, LLC doing business as Bet365 Racing. As Xpressbet's affiliate pursuant to 810 KAR Chapter 3, Subsection 40, under this agreement, Bet365 Racing is to be a separate and distinct product from Bet365 Sportsbook.</p>	Chair Rabinowitz called for a vote to ratify the Executive Director's Approval of Xpressbet and Bet365 Racing Affiliate Agreement. Motion carried with no objections or abstentions.

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		KHRC staff recommended ratification of the Executive Director's approval of Xpressbet and Bet365 affiliate agreement.	
Tab 4: Ratification of Executive Director's Approval of Grover Gaming Historical Horse Racing Pari-Mutuel Wagering Pools	12 - 14	<p>Chair Rabinowitz requested a motion from the Commission to ratify the Executive Director's Approval of Grover Gaming Historical Horse Racing Pari-Mutuel Wagering Pools. Motion by Commissioner Daniels. Second by Commissioner Parke.</p> <p>KHRC Resource Management Analyst II Joanna Ricci was assigned the floor and explained that Grover Gaming submitted a request to offer new historical horse racing pari-mutuel pools. The Grover Gaming HHR System and related mutual wagering pools have been tested by Gaming Laboratories International (GLI) and a compliance report provided by GLI has been reviewed. If ratified, any licensed association may submit a request to the Division of Pari-Mutuel Wagering Compliance for a change to their game floor in addition to these pools. KHRC staff recommended approval.</p>	Chair Rabinowitz called for a vote to ratify Executive Director's Approval of Grover Gaming Historical Horse Racing Pari-Mutuel Wagering Pools. Motion carried with no objections or abstentions.
Tab 5: KQHPAA Development Fund Proposed Bonus to Registered Kentucky-Breds that Raced at	14 - 18	Chair Rabinowitz requested a motion from the Commission to approve KQHPAA Development Fund Proposed Bonus to Registered Kentucky-Breds that Raced at Sandy's Racing & Gaming's 2024 Race Meet. Motion by Commissioner Howard, second by Commissioner Berry.	Chair Rabinowitz called for a vote to approve KQHPAA Development Fund Proposed Bonus to Registered

AGENDA ITEM	TRANSCRIPT PAGE NUMBER(S)	DISCUSSION / CONCLUSIONS / RECOMMENDATIONS	ACTION TAKEN
Sandy's Racing & Gaming's 2024 Race Meet		<p>KHRC Incentives & Development Director Drew Conners was assigned the floor and explained KQHPAA would like to propose all funds to move up a level and award a bonus per 810 KAR 7:060 for their 2024 race meet. Then is a second-place finisher would instead be awarded the money originally allocated for the first-place finisher and so on. Any Kentucky-Bred finishing fifth through last would be awarded \$500. The awards would total \$17,000 from the fund to all eligible Kentucky-Breds that raced. KHRC staff recommended approval.</p>	<p>Kentucky-Breds that Raced at Sandy's Racing & Gaming's 2024 Race Meet. Motion carried with no objections or abstentions.</p>
Tab 6: Backside Improvement Fund Request Pertaining to Ellis Entertainment, LLC	18 - 20	<p>Chair Rabinowitz requested a motion from the Commission to approve Backside Improvement Fund Request Pertaining to Ellis Entertainment, LLC. Motion by Commissioner Parke, second by Commissioner Berry.</p> <p>KHRC Incentives & Development Director, Drew Conners, was assigned the floor and explained that Ellis Park is seeking permission to use backside improvement funds to replace approximately 60 air-conditioning units in their backside dormitories. The total cost would be \$10,426.72. The project will be inspected once complete, and all records will remain on file for the commission. The Kentucky HBPA and the KTA/KTOB recommend approval as well as KHRC staff.</p>	<p>Chair Rabinowitz called for a vote to approve Backside Improvement Fund Request Pertaining to Ellis Entertainment, LLC. Motion carried with no objections or abstentions.</p>

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<p>Tab 7: KTDF Requests Pertaining to Ellis Entertainment, LLC's 2024 Race Meet</p>	<p>20 - 23</p>	<p>Chair Rabinowitz requested a motion from the Commission to approve KTDF Requests Pertaining to Ellis Entertainment, LLC's 2024 Race Meet. Motion by Commissioner Howard, second by Commissioner Landes.</p> <p>KHRC Incentives & Development Director Drew Conners was assigned the floor and explained that the KTDF advisory committee considered a request for Ellis Park's 2024 race meet. The KTDF purse structure will consist of 25 racing days beginning Thursday, July 4th and ending Sunday, August 26th. Ellis Park is proposing KTDF purses in the range of \$5.75 to \$6.25 million dollars. These projections are based on a KTDF earned balance of \$585,884 at the conclusion of their 2023 race meet. Ellis Park is projecting additional earnings of \$2.1 million at the conclusion of their race meet from historical horse racing at their facility. To support purses, Ellis Park is also seeking the use of a \$2.25 million dollar KTDF transfer from Kentucky Downs, LLC and a \$1.3 million KTDF transfer from Oak Grove. Ellis Park is also requesting to use \$60,000 in KTDF advertising to promote, enhance, improve and encourage the further and continued development of the Kentucky thoroughbred breeding industry in Kentucky. The KTDF Advisory Committee along with Kentucky HBPA, the KTA/KTOB, and the KHRC staff recommended approval.</p>	<p>Chair Rabinowitz called for a vote to approve KTDF Requests Pertaining to Ellis Entertainment, LLC's 2024 Race Meet. Motion carried with no objections or abstentions.</p>

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Tab 8: KTDF Requests Pertaining to Kentucky Downs, LLC's 2024 Race Meet	23 - 27	<p>Chair Rabinowitz requested a motion from the Commission to approve KTDF Requests Pertaining to Kentucky Downs, LLC's 2024 Race Meet. Motion by Commissioner Harbut, second by Commissioner Dudgeon.</p> <p>KHRC Incentives & Development Director Drew Conners was assigned the floor and explained that a request was reviewed from Kentucky Downs' 2024 race meet. The KTDF purse structure will consist of seven racing days beginning August 29th and ending September 11th. Kentucky Downs is proposing KTDF purses ranging from \$14.3 to \$15.1 million dollars. These projections are based on an earned balance of \$20.5 million at the end of March 2024. Kentucky Downs is projecting additional earnings of \$9.1 million by the end of September 2024 with historical horse racing at their Mint Gaming facilities in Franklin and Bowling Green being the primary driver. Kentucky Downs is also including within this request the use of up to \$464,500 in KTDF advertising to promote, enhance, improve, and encourage the further and continued development of the Kentucky Thoroughbred breeding industry.</p> <p>The KTDF Advisory Committee along with Kentucky HBPA, the KTA/KTOB, and the KHRC staff recommended approval.</p>	<p>Chair Rabinowitz called for a vote to approve KTDF Requests Pertaining to Kentucky Downs, LLC's 2024 Race Meet. Motion carried with no objections or abstentions.</p>
Tab 9: Kentucky Proud Series' Proposed 2024 Race Meet Officials	27 - 29	<p>Chair Rabinowitz requested a motion from the Commission to approve Kentucky Proud Series' Proposed</p>	<p>Chair Rabinowitz called for a vote to approve Kentucky Proud Series'</p>

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		<p>2024 Race Meet Officials. Motion by Commissioner Parke, second by Commissioner Shoop.</p> <p>KHRC Presiding Judge Patricia Cooksey was assigned the floor and presented the County Fair Boards request approval of the rosters of racing officials listed to preside over the conduct of racing during the 2024 Kentucky Proud Harness meet on the dates previously approved by the Commission. All race officials have been accredited by the Rading Officials Accreditation Program. KHRC Staff recommended approval.</p>	<p>Proposed 2024 Race Meet Officials. Motion carried with no objections or abstentions.</p>
<p>Tab 10: Ellis Entertainment, LLC's Proposed 2024 Race Meet Officials and Date Preference System</p>	<p>29 - 31</p>	<p>Chair Rabinowitz requested a motion from the Commission to approve Ellis Entertainment, LLC's Proposed 2024 Race Meet Officials and Date Preference System. Motion by Commissioner Berry, second by Commissioner Landes.</p> <p>KHRC Chief State Steward Barbara Borden was assigned the floor and presented the roster of racing officials and the date preference system submitted by Ellis Park. The racing officials have all performed these duties in the past; there is one position that needs to be filled and that name will be provided to Executive Director Jamie Eads. There were no changes to the date preference system. KHRC staff recommended approval.</p>	<p>Chair Rabinowitz called for a vote to approve Ellis Entertainment, LLC's Proposed 2024 Race Meet Officials and Date Preference System. Motion carried with no objections or abstentions.</p>

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d. Pari-mutuel Wagering & Compliance	46 - 48	<p>For Turfway there were 4,054 starts, 991 post-race samples. 92 total veterinary scratches of which 78 were pre-race and 14 on track. There were 9 ambulance runs and 2 racing fatalities and 3 training fatalities.</p> <p>For Sandy Ridge there were 330 total starts 93 post-race samples and 13 veterinary scratches. No fatalities for the meet.</p>	
e. Sports Wagering	48 - 50	<p>Resource Management Analyst II Joanna Ricci presented the wagering reports for the months of January and February, as well as the fiscal year-to-date for 2024. January saw \$680,000 wagered on our on-track at Turfway Park and over \$800,000 wagered in February.</p> <p>Deputy General Counsel Travers Manley was assigned the floor and explained the sports wagering report that includes self-reflected sports wagering numbers through February 2024. The online handle for January 2024 was 246 million and 11 million in retail. For February, the online handle was 198.5 million and 9.8 million retail. The fiscal year-to-date includes numbers from September 2023 to February 2024 with the online handle approximately 1.3 billion dollars and the retail was 57.3 million dollars. Adjusted gross revenue for online and retail combined was approximately 169.3 million resulting in estimated excise taxes of approximately 23.9 million dollars.</p>	

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<p>III. Executive Session</p> <p>During the meeting on April 23, 2024 Commissioners convened under closed session pursuant to KRS 61.810(1)(c) to discuss pending litigation (CONFIDENTIAL)</p>	<p>50 - 52</p>	<p>Chair Rabinowitz requested a motion from the Commission to convene in closed session to discuss proposed or pending litigation against or on behalf of the agency, as permitted by KRS Chapter 61.810(1)(c). Motion by Commissioner O'Connor, second by Commissioner Landes.</p> <p style="text-align: center;">EXECUTIVE SESSION</p> <p>Chair Rabinowitz requested a motion from the Commission to reconvene in open session. Motion by Commissioner Berry, second by Commissioner O'Connor.</p> <p style="text-align: center;">RECONVENED TO OPEN SESSION</p>	<p>Chair Rabinowitz called for a vote for the Commission to convene in closed session. Motion carried with no objections or abstentions.</p> <p>Chair Rabinowitz called for a vote for the Commission to reconvene in open session. Motion carried with no objections or abstentions.</p>
<p>IV. Adjournment</p>	<p>52 - 54</p>	<p>With no other business, Chair Rabinowitz requested a motion to adjourn the April 23, 2024 special meeting. Motion by Commissioner Berry, second by Commissioner Shoop. Meeting adjourned.</p>	<p>Chair Rabinowitz called for a vote to adjourn. Motion carried with no objections or abstentions.</p>

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

**KENTUCKY HORSE RACING AND GAMING
CORPORATION**

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GOVERNOR

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Jamie Eads
PRESIDENT

Jacqueline Coleman
LIEUTENANT GOVERNOR

Jonathan Rabinowitz
CHAIRMAN

TO: Kentucky Horse Racing and Gaming Corporation
FROM: Jamie Eads, President and CEO
DATE: June 30, 2024
RE: **PRESIDENT'S UPDATE**

The following is a brief update of activities, as it relates to the Corporation, that have taken place since the passing of Senate Bill 299.

Over the last several months, leadership of KHRC met with the Governor's office, state agencies, and private entities to begin the process of establishing the Kentucky Horse Racing and Gaming Corporation. We met with similar entities, such as KY Lottery, Kentucky Horse Park, Public Service Commission and Kentucky Housing Corporation to better understand the necessary framework, and discussed SB299 and implementation with outside counsel.

Outside of the four Memorandums of Agreement (MOAs), we have implemented an initial set of employee policies while we prepare a full employee handbook. Rather than create bylaws that track the language of SB299, the Corporation will use the language in the relevant statutes as the bylaws until such time as bylaws are adopted. Finally, the following committees were created to assist the Corporation over the next six months.

TRANSITION COMMITTEE:

Bill May, Chair
Tiffany Daniels, member
Michael Dudgeon, member
Terry Finley, member
Bill Landes, member
Ed Worley, member

HIRING and COMPENSATION COMMITTEE:

Kerry Harvey, Chair
Mike Berry, member
Lesley Howard, member
Frank Shoop, member

Additionally, the following committees are established by statute or regulation and appointed each July 1 for a term of July 1, 2024 – June 30, 2025.

KENTUCKY HORSE BREEDERS' INCENTIVE FUND: appointed by the Chairman pursuant to 811 KAR 2:120.

Mike Berry, Chair
Sarah Coleman, member
Britany Bell, member representing the Kentucky Equine Education Project

KENTUCKY SIRE STAKES PANEL: appointed by the Chairman pursuant to 810 KAR 7:040.

Ed Worley, Chair, representing the KHRGC
James Avritt, Jr., representing the Kentucky Harness Horsemen Association.
Joe Costa, representing the host racetrack.
Kenneth A. Jackson, representing the Kentucky Harness Association.
TBD, appointed by the Chairman from a group of four nominees recommended by the above four members having one nomination each.

KENTUCKY QUARTER HORSE, PAINT HORSE, APPALOOSA & ARABIAN DEVELOPMENT FUND: appointed by the Chairman pursuant to 810 KAR 7:060.

Catherine Parke, Chair, representing the KHRGC.
Conor Lucas, member, representing a licensed association in Kentucky conducting Quarter Horse, Paint Horse, Appaloosa or Arabian racing.
Kirk Gentry, member, representing an owner of a horse nominated to the Fund.
Ralph Kinder, member, representing an owner of a mare registered to the Fund.
Ed Gabbert, member, representing a member of the Kentucky Quarter Horse Racing Association.

KENTUCKY THOROUGHBRED BREEDERS' INCENTIVE FUND COMMITTEE: appointed by the Chairman pursuant to 810 KAR 7:020.

Lesley Howard, member, representing the KHRGC
Neil Howard, member, representing a breeder participating in the fund.
Bret Jones, member, representing a breeder participating in the fund.
Joe Seitz, member, representing a breeder participating in the fund.
C. Frank Shoop, member, representing the KHRGC.

KENTUCKY THOROUGHBRED DEVELOPMENT FUND COMMITTEE: appointed by the Chairman pursuant to KRS 230.400. Members elect a chair at the first scheduled meeting.

Rick Hiles, representing the Kentucky Horsemen's Benevolent & Protection Association.
Bill Landes, representing the Kentucky Thoroughbred Owners and Breeders Association.
Braxton Lynch, representing the Kentucky Thoroughbred Owners and Breeders Association.
Chip Bach, representing Turfway Park, a Kentucky Thoroughbred Racetrack.
Charles O'Connor, representing the KHRGC.

Since the last meeting of the Kentucky Horse Racing Commission (KHRC), which took place on April 23, 2024, the following business has been conducted:

- Keeneland meet- wrapped up on April 26 and field staff relocated to Churchill Downs for spring meet than began April 27 and ended June 30.
- Kentucky Oaks and Derby winners were both bred in Kentucky and nominated to KBIF. Breeders of both will receive a \$50,000 bonus from the Fund. Kentucky-bred Seize the Grey (Preakness) and Dornoch (Belmont) winners are also KBIF nominated, and the breeders will receive \$7,500 for the Grade 1 win.
- Hannah Simms joined the team on June 6 as the Director of Sports Wagering.
- Standardbred population has been racing at Oak Grove in Christian County and the field staff there will remain until July 16 before relocating to Red Mile.
- KY Proud Series at the KY County Fairs began in late May and have raced five (5) of the eight (8) day series. The strong purses have increased participation and resulted in 24 races per event.
- Dr. George Mundy, Interim Equine Medical Director, and Beth Bungert, Safety Steward, have been working closely with HISA on Rule 2121, Racetrack Welfare & Safety Committee. Kentucky is seeking a deviation from the rule to allow for one committee to serve all five (5) thoroughbred racetracks.
- Drew Conners participated in the Kentucky Racing Health & Welfare Fund (KyRHWF) board meeting on June 17. This Fund receives uncashed pari-mutuel tickets (thoroughbred), and Drew participates as a non-voting member to keep both KyRHWF and the state up to date.
- Jennifer Wolsing's last day was June 28, 2024.

CORPORATION ACTION

_____ Approve

_____ Defer

_____ Deny

KENTUCKY HORSE RACING AND GAMING CORPORATION

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Jonathan Rabinowitz
CHAIRMAN

TO: Kentucky Horse Racing and Gaming Corporation
FROM: Waqas Ahmed, Deputy Executive Director
DATE: June 30, 2024
RE: **FINANCIAL POSITION AND PROPOSED BUDGET AMENDMENT**

On July 1, 2024, the Kentucky Horse Racing and Gaming Corporation f/k/a Kentucky Horse Racing Commission (KHRGC or the Corporation) shall be established as an independent, de jure municipal corporation and political subdivision of the Commonwealth of Kentucky. The KHRGC has been established pursuant to 2024 Kentucky Acts Chapter 171 to regulate all forms of live horse racing, pari-mutuel wagering, sports wagering, breed integrity and development, and charitable gaming¹. The KHRGC is primarily funded through tax revenues, general fund allotments, and fees generated through assessments and licensing activities. As evident from the reported figures, the racing and gaming industry in the Commonwealth of Kentucky has witnessed exponential growth. The primary reason for this growth is due to recent economic developments in historical horse racing facilities and the legalization of sports wagering.

The statement of activities – cash basis for fiscal years ended June 30, 2024 (FY 2024) and June 30, 2023 (FY 2023) using reasonable estimates and assumptions. The statement of activities reflects the Corporation's net position as of June 27, 2024, for FY 2024 figures. As such, certain reported amounts and disclosures may be impacted after the publication of this report. It must also be noted that the year-over-year change in net position for the Corporation may fluctuate. This is because the activities that the KHRC oversee span best over a calendar year and the corporation operates on a fiscal year basis ending in June.

Analysis

In FY 2024, the Corporation had administrative oversight of thirteen funds. These funds allow for the Corporation and its distinct divisions to conduct unique activities. Some of the funds are consolidated to target a particular activity, whereas others are split to perform distinct activities. The following summarizes the activities performed by the restricted funds.

1. Equine Drug Research Fund – supports research and testing related to equine health and safety.
2. Unclaimed Pari-Mutuel Funds – these funds route unclaimed pari-mutuel ticket revenues to fund purses for county fairs or the Kentucky Racing Health and Welfare Fund.
3. Development Funds – three distinct funds that promote the development of thoroughbred, standardbred, quarter horse and other racing breeds by providing supplemental purses among other incentives.
4. Incentive Funds – sourced from a percentage of receipts collected from sales and use taxes on breeding fees, along with contributions from other sources. These funds aim to encourage the further development of breeding industries by providing rewards to breeders.

¹ Charitable gaming will transfer to the KHRGC's oversight on and after July 1, 2025.

5. Sports Wagering Administration Fund – revenues support administrative costs, problem gambling initiatives, and contributing to the state’s pension fund.

Many of these funds are overseen by regulatory or ad-hoc committees that are comprised of industry stakeholders, staff, and Board members. Pursuant to KRS Chapters 138 and 230, twelve of the funds must be used for restricted purposes and expensed for administrative costs. The following descriptions for each category may be used when reviewing the statement of activities and proposed budget.

1. Revenues

- a) Operating Transfers In

This category reflects the amounts received from pari-mutuel excise tax for equine drug research, and the development funds and the revenue split of the sales tax on breeding for the breeders’ incentive funds.

- b) Department Sales Fees & Rental

This category reflects the amounts received from the sports wagering online excise tax revenue as well as the applications fees collected for operators and service providers. In FY 2025, this revenue will be substantially lower due to the difference in fees for renewal licenses. This will be an estimated \$4.4 million reduction.

- c) Miscellaneous Receipts

These receipts reflect the contributions to the breeders’ incentive funds by tracks operating historical horse racing. This revenue results from contractual agreements between the tracks and various horsemen’s groups.

- d) Business Lic, Fees & Permits

This category reflects the receipts from nominations and sustaining payments to participate in the development funds and breeders’ incentives funds. This category also reflects the administrative assessment by the Corporation to the tracks.

- e) Professional Licenses

These are receipts from licensing of racing participants.

- f) Invest & Interest Income

This is the interest income from five different funds. The largest contribution is made by the thoroughbred breeders incentive fund, which is approximately \$1.2 million.

- g) Departmental Sales & Fees

These reflect the unclaimed tickets for live racing on thoroughbred and harness racing.

- h) Overall, the Corporation had total receipts of \$146 million, which is a 50% increase from FY 2023.

2. Expenses

- a. Grants

These comprise largely of incentives issued to breeders for participation the various breeders incentives programs and the reimbursement of supplemental purse monies distributed by the track to Kentucky-bred horses.

- b. Operating Transfer Out

This reflects the \$200,000 fee paid to the Public Protection Cabinet and the transfer of Sports Wagering Administration Fund surplus amounts to problem gambling assistance and the pension fund.

- c. Care and Support

This amount reflects the disbursement of unclaimed pari-mutuel tickets from thoroughbred tracks to the Kentucky Health and Welfare Fund.

- d. Fin Assist/Non-State Agencies
This reflects the disbursement of funds from the Backside Improvement Fund as well as advertising costs related to the thoroughbred development fund.
- e. Non Pro Contract
This category represents the development costs related to sports wagering activities borne by the Public Protection Cabinet.
- f. Pro Contract (Inc Per Serv)
This reflects the disbursement of funds by the Equine Drug Research Council as well as the training costs associated with the implementation of sports wagering.
- g. Supplies
The significant increase in this category is due to a change in location of the main offices in October 2023.
- h. Overall, total expenses for the Corporation for FY 2024 were \$116 million, a 22% increase over the prior year. There were significant increases in payroll due to the onboarding of a sports wagering team as well as other necessary expenses for the conduct of racing and wagering.

Budget

The President recommends that a budget be adopted for the fiscal year ending June 30, 2025 (FY 2025). Due to the significant changes that the Corporation faces for this period, this budget may be amended from time to time as recommended by the President and approved by the Corporation's Board of Directors. Note that this budget proposes to use the figures reported for FY 2024 as a baseline and the actual revenues and expenses of the Corporation may require amendments. The attached budget reflects the following modification that would increase the operating costs beyond the baseline figures:

1. Authorize a 3% Salary Increment – House Bill 6 (24RS) allows for a 3% salary increment for all state employees. However, this increment does not automatically go into effect for the Corporation. This increment will result in approximately \$230,000 of added expense for the Salaries and Wages and Fringe Benefits categories. If the board approves this item, it would reduce the difference in compensation that would otherwise impact the Corporation staff. Therefore, a three percent salary increase is requested, effective July 1, 2024, on the base salary or wages of each full time Corporation employee.

CORPORATION ACTION

_____ Approve

_____ Defer

_____ Deny

STATEMENT OF ACTIVITIES
For the years ended June 30, 2024 and June 30, 2023

	June 30, 2024	June 30, 2023
REVENUES		
Operating Transfers In	\$ 93,035,678	\$ 84,718,390
Depart Sales Fees & Rental	\$ 36,690,507	\$ 20,642
Miscellaneous Receipts	\$ 5,335,467	\$ 1,519,232
Business Lic, Fees & Permits	\$ 4,758,749	\$ 6,882,285
Professional Licenses	\$ 2,443,266	\$ 1,680,567
Invest & Interest Income	\$ 1,704,655	\$ 1,093,925
Departmental Sales & Fees	\$ 1,485,800	\$ 1,048,605
Select Sales & Gross Rec Taxes	\$ 579,873	
Fines	\$ 21,270	\$ 44,556
License & Privilege Taxes	\$ 5,967	\$ 35,574
Proceeds - Asset Disposition	\$ 3,656	\$ 4,322
Dept Sales/Fees/Rent-Interdept	\$ -	
Refund Of Prior Year Expend		\$ 7,199
TOTAL REVENUES	\$ 146,064,887	\$ 97,055,298

STATEMENT OF ACTIVITIES
For the years ended June 30, 2024 and June 30, 2023

EXPENSES	June 30, 2024	June 30, 2023
Grants	\$ 72,436,051	\$ 84,074,964
Operating Transfer Out	\$ 31,360,575	\$ 300,000
Salaries And Wages	\$ 4,343,984	\$ 3,057,224
Fringe Benefits	\$ 3,321,148	\$ 2,723,236
Care And Support	\$ 1,442,713	\$ 995,437
Fin Assist/Non-State Agencies	\$ 680,601	\$ 493,394
Non Pro Contract	\$ 535,444	\$ 122,482
Pro Contract (Inc Per Serv)	\$ 461,269	\$ 193,744
Travel Exp & Exp Allowances	\$ 362,934	\$ 327,207
Supplies	\$ 292,573	\$ 83,787
Internal Computer Services	\$ 178,390	\$ 127,931
Miscellaneous Services	\$ 153,997	\$ 501,784
Motor Vehicles	\$ 151,183	\$ 116,457
Rentals	\$ 123,026	\$ 114,644
Commodities	\$ 102,205	\$ 58,095
Maintenance And Repairs	\$ 59,559	\$ 52,929
Misc Commodities & Other Exp	\$ 55,261	\$ 1,346,244
Telecommunications	\$ 49,574	\$ 36,287
Machinery & Implements > 500	\$ 46,861	
Furn/Fixt & Office Equip > 500	\$ 29,186	
Other Personnel Costs	\$ 26,280	\$ 60,310
Postage And Related Services	\$ 9,071	\$ 10,895
Utilities And Heating Fuels	\$ 1,931	\$ 6,753
Computer Equipment	\$ 119	
Claims		\$ 59
TOTAL EXPENSES	\$ 116,223,935	\$ 94,803,864
CHANGE IN NET ASSETS BEFORE GENERAL FUND ALLOTMENT	\$ 29,840,952	\$ 2,251,434
GENERAL FUND ALLOTMENT	\$ 3,974,200	\$ 3,794,900
CHANGE IN NET ASSETS	\$ 33,815,152	\$ 6,046,334
NET ASSETS, BEGINNING OF YEAR	\$ 90,112,115	\$ 84,065,781
NET ASSETS, END OF YEAR	\$ 123,927,267	\$ 90,112,115

FY 2025 BUDGET
For the fiscal year ending June 30, 2025

REVENUES	June 30, 2025 Estimated	June 30, 2024 Actual
Operating Transfers In	\$ 93,000,000	\$ 93,035,678
Depart Sales Fees & Rental	\$ 32,600,000	\$ 36,690,507
Miscellaneous Receipts	\$ 5,400,000	\$ 5,335,467
Business Lic, Fees & Permits	\$ 4,800,000	\$ 4,758,749
Professional Licenses	\$ 2,500,000	\$ 2,443,266
Invest & Interest Income	\$ 1,700,000	\$ 1,704,655
Departmental Sales & Fees	\$ 1,500,000	\$ 1,485,800
Select Sales & Gross Rec Taxes	\$ 600,000	\$ 579,873
Fines	\$ 22,000	\$ 21,270
License & Privilege Taxes	\$ 6,000	\$ 5,967
Proceeds - Asset Disposition	\$ 3,700	\$ 3,656
Dept Sales/Fees/Rent-Interdept		\$ -
Refund Of Prior Year Expend		
	<hr/>	<hr/>
TOTAL REVENUES	\$ 142,131,700	\$ 146,064,887

FY 2025 BUDGET
For the fiscal year ending June 30, 2025

EXPENSES	June 30, 2025 Estimated	June 30, 2024 Actual
Grants	\$ 72,436,051	\$ 72,436,051
Operating Transfer Out	\$ 31,360,575	\$ 31,360,575
Salaries And Wages	\$ 4,474,304	\$ 4,343,984
Fringe Benefits	\$ 3,420,782	\$ 3,321,148
Care And Support	\$ 1,442,713	\$ 1,442,713
Fin Assist/Non-State Agencies	\$ 680,601	\$ 680,601
Non Pro Contract	\$ 535,444	\$ 535,444
Pro Contract (Inc Per Serv)	\$ 461,269	\$ 461,269
Travel Exp & Exp Allowances	\$ 362,934	\$ 362,934
Supplies	\$ 150,000	\$ 292,573
Internal Computer Services	\$ 178,390	\$ 178,390
Miscellaneous Services	\$ 153,997	\$ 153,997
Motor Vehicles	\$ 151,183	\$ 151,183
Rentals	\$ 123,026	\$ 123,026
Commodities	\$ 102,205	\$ 102,205
Maintenance And Repairs	\$ 59,559	\$ 59,559
Misc Commodities & Other Exp	\$ 55,261	\$ 55,261
Telecommunications	\$ 49,574	\$ 49,574
Machinery & Implements > 500	\$ 46,861	\$ 46,861
Furn/Fixt & Office Equip > 500	\$ 29,186	\$ 29,186
Other Personnel Costs	\$ 226,000	\$ 26,280
Postage And Related Services	\$ 9,071	\$ 9,071
Utilities And Heating Fuels	\$ 1,931	\$ 1,931
Computer Equipment	\$ 119	\$ 119
Claims		
TOTAL EXPENSES	\$ 116,511,036	\$ 116,223,935
CHANGE IN NET ASSETS BEFORE GENERAL FUND ALLOTMENT	\$ 25,620,664	\$ 29,840,952
GENERAL FUND ALLOTMENT	\$ 3,666,500	\$ 3,974,200
CHANGE IN NET ASSETS	\$ 29,287,164	\$ 33,815,152
NET ASSETS, BEGINNING OF YEAR	\$ 123,927,267	\$ 90,112,115
NET ASSETS, END OF YEAR	\$ 153,214,431	\$ 123,927,267

KENTUCKY HORSE RACING AND GAMING
CORPORATION

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

Jonathan Rabinowitz
CHAIRMAN

TO: Kentucky Horse Racing and Gaming Corporation

FROM: Travers Manley, Deputy General Counsel

DATE: June 30, 2024

RE: **MEMORANDUMS OF AGREEMENT FOR SHORT TERM HR, FISCAL, AND IT SERVICES WITH PPC AND PERSONNEL**

Senate Bill 299, which was delivered to the Secretary of State on April 12, 2024, created and established the Kentucky Horse Racing and Gaming Corporation (Corporation). Effective July 1, 2024, the Kentucky Horse Racing Commission (KHRC) is abolished, and the Corporation assumes all responsibilities of the KHRC. The responsibilities of the Corporation include, but are not limited to, developing and implementing programs designed to ensure the safety and well-being of horses, jockeys, and drivers, ensuring that Kentucky remains in the forefront of equine research, supporting and ensuring breed integrity and development, ensuring the highest integrity of sports wagering, and providing oversight and regulation over wagering.

On June 28, 2024, President and CEO Jamie Eads signed four Memorandum of Agreements (MOAs) to allow business at the Corporation to continue operations while it transitions from an agency under the Public Protection Cabinet (PPC) to an independent, de jure municipal corporation of the Commonwealth of Kentucky. There are three MOAs with PPC and one with the Personnel Cabinet (Personnel) and each is included in your meeting materials. These MOAs resulted from significant review and negotiation among the leadership and legal teams of the Corporation, PPC, and Personnel. President Eads and Corporation leadership also reviewed the MOAs with outside legal counsel, Chairman Rabinowitz, and this Board.

The MOA with Personnel regards the provision of Human Resource, payroll, and benefit processing services and HR functionality within the Kentucky Human Resources Information System (KHRIS). The MOA is effective through at least September 30, 2024. While in effect, the Corporation will pay a fee of \$10.20 per full-time employee per month.

The MOAs with PPC are for IT, fiscal and budget operations services, and HR and communication services. For the IT MOA, PPC will continue maintenance of the sports wagering license database and portal and perform website services. The MOA can be cancelled at any time with at least thirty (30) days' notice. PPC will bill at a rate of \$80.00 per hour for its services and server and storage costs will be billed at cost. For the Fiscal and Budget MOA, PPC will assist the Corporation in the performance of several fiscal operations and also provide budget operation services. The initial term of this MOA is three (3) months and PPC will bill the Corporation \$25,000.00 per quarter for its services. For the HR and Communications MOA, PPC will provide regulatory services related to HR policies and federal laws, such as the Americans with Disabilities Act and the Family and Medical

Leave Act and assist with HR functions. The initial term of this MOA is three (3) months and PPC will bill the Corporation \$25,000.00 per quarter for its services.

The Corporation will utilize the MOAs to continue operations while the Corporation's leadership team, Transition Committee, and Board Members work toward independence by establishing new policies and procedures, conducting more services in house, and procuring services from third parties.

KHRGC staff recommends ratification of President Eads' approval of the MOAs with PPC and Personnel.

CORPORATION ACTION

_____ Approve

_____ Defer

_____ Deny



Commonwealth of Kentucky CONTRACT

Document Number: PON2 374 2400005443 **Version:** 1

Record Date:

Document Description: Human Resource and Communication Services

Cited Authority: FAP111-44-00
Memorandum of Agreement

Reason for Modification:

Issuer Contact:

Name: Jennifer Spencer
Phone: 502-782-5203
E-mail: Jennifer.Spencer@ky.gov

Vendor Name:	Vendor No.	KY0003385
Public Protection Cabinet	Vendor Contact	
Office of Administrative Services	Name:	Brian Raley
500 Mero St	Phone:	5027829015
2nd Floor	E-mail:	Brian.Raley@ky.gov
Frankfort KY 40601		

Effective From: 2024-07-01 **Effective To:** 2024-09-30

Line Item	Delivery Date	Quantity	Unit	Description	Unit Price	Contract Amount	Total Price
1		0.00000		Human Resource and Communication Services	\$0.000000	\$25,000.00	\$25,000.00

Extended Description:

Human Resource and Communication Services

Shipping Information:	Billing Information:
Kentucky Horse Racing Commission 4047 Iron Works Parkway Lexington KY 40511	Kentucky Horse Racing Commission 4047 Iron Works Parkway Lexington KY 40511

TOTAL CONTRACT AMOUNT	\$25,000.00
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	Document Phase	Document Description	Page 2
2400005443	Draft	Human Resource and Communication Services	Total Pages: 8

Memorandum of Agreement

This Memorandum of Agreement (MOA) is entered into, by and between the Commonwealth of Kentucky, Horse Racing Commission (“the Commonwealth”) and the Public Protection Cabinet (“the Contractor”) to establish an agreement for Human Resource and Communication Services. The initial MOA is effective from July 01, 2024 through September 30, 2024.

Scope of Services:

Section I – SCOPE OF WORK

Section I.1. – Standards of Service

Human Resource and Communication services will be provided by the Public Protection Cabinet’s Office of Administrative Services (“PPC-OAS”) and the Public Protection Cabinet’s Office of the Secretary (“PPC-OOS”). All services provided by PPC-OAS and/or PPC-OOS under this MOA, regardless of the direct applicability to the Corporation according to law, will be performed in accordance with the requirements of the Kentucky Revised Statutes Chapter 18A (KRS 18A.005 to KRS 18A.990), related administrative regulations promulgated thereunder, as well as any duly established processes and procedures of the Personnel Cabinet applicable to Executive Branch Agencies.

Section I.2 – Regulatory Services

PPC-OAS and PPC-OOS will supply its existing policies and forms, provide (non-legal) assistance with complaint processing, and will assign coordinators (where applicable) in the following regulatory areas:

- Equal Employment Opportunity (“EEO”)
- Affirmative Action
- Sexual Harassment
- Diversity & Inclusion
- Americans with Disabilities Act (“ADA”)
- Family Medical Leave Act (“FMLA”)
- Occupational Safety and Health Administration (“OSHA”)

Section I.3 – Executive Branch Human Resources Functions

The parties agree that classification and compensation plans for KHRGC will be established in accord with current Personnel Cabinet policies and procedures.

The parties agree that PPC shall assist with provision of the following services to KHRGC:

- i. Create forms and process education reimbursement requests
- ii. Provide maintenance of human resources records
- iii. Assist with creation and implementation of a Performance Management plan
- iv. Provide services related to and maintain records related to Employee Benefits Management, including:
 1. Open Enrollment Notice/Processing;
 2. Supply and implement policies and forms for use of Sick Leave;
 3. Facilitate time recording, payroll processing, and personnel processing (i.e., facilitation of use of KHRIS);
 4. Supply and implement policies for Compensatory Leave, Military Leave, Voting Leave, and a Leave Sharing Program;
- v. Create an Outside Employment policy and create and maintain related forms;

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2400005443	Draft	Human Resource and Communication Services	Total Pages: 8

- vi. Create and implement Work Schedule policies, maintain employee schedule documentation;
- vii. Create an Employee Training policy and assign an employee to serve as a training coordinator;
- viii. Perform tasks related to Worker's Compensation claims, including preparation of required reports, maintaining documents, and uploading relevant information in KHRIS; and
- ix. Assist with creation of a recruitment policy and assist with placement of recruiting advertisements.

Section I.4 – Amendment

The Parties agree that amendments to this MOA shall only be by written amendments signed by authorized representatives of both Parties.

Section I.5 – Term and Termination

This MOA shall have a term of three (3) months. Upon written agreement, the Parties shall have the option to enter a subsequent MOA with identical obligations for an additional term of three (3) months on up to three (3) more occasions.

Both Parties shall have the right to terminate and cancel this MOA at any time not to exceed thirty (30) days' written notice served on the other party's point of contact for the MOA.

Section II – TERMS AND CONDITIONS

1. The Parties agree that this is the entire agreement between the Parties, and supersedes any prior agreements, oral or written, with respect to the subject matter of this agreement, and there have been no inducements, verbal or written, for the Parties to execute this MOA.
2. This MOA may be executed in counterparts, which shall collectively constitute the entire agreement.
3. This MOA has been negotiated and prepared by the Parties and their respective counsel, and should any provision of this MOA require judicial interpretation, the court interpreting or construing the provision shall not apply the rule of construction that the MOA is to be construed against the drafter.
4. This MOA shall be valid on the date of the last party's execution of the MOA.
5. All amendments to this MOA shall be in writing, shall be permitted only upon the agreement of both parties, and may be signed by authorized representatives of the Parties. No oral amendment shall be permitted.
6. In case any one or more of the provisions contained in this MOA shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this MOA shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
7. This MOA shall be construed in accord with the laws of the Commonwealth of Kentucky, and the choice of law is laws of the Commonwealth of Kentucky. The venue for any disputes arising under this MOA shall be the Franklin Circuit Court.
8. Each party shall bear its own attorneys' fees and costs that may result from any dispute arising out of this MOA.

	Document Phase	Document Description	Page 4
2400005443	Draft	Human Resource and Communication Services	Total Pages: 8

Pricing:

Services will be invoiced quarterly, with payment due to PPC within thirty (30) days of receipt of an invoice.

For Executive Branch Human Resources Functions, KHRC will be billed \$25,000 per quarter for the provision of three (3) months of service. In the event this MOA is terminated prior to the expiration of the initial term, the above-referenced fee shall be prorated accordingly.

	Document Phase	Document Description	Page 5
2400005443	Draft	Human Resource and Communication Services	Total Pages: 8

Memorandum of Agreement Standard Terms and Conditions

Revised April 2024

1.00 Effective Date

All Memorandum of Agreements are not effective until the Secretary of the Finance and Administration Cabinet or his authorized designee has approved the agreement and until the agreement has been submitted to the government contract review committee. However, in accordance with KRS 45A.700, memoranda of agreement in aggregate amounts of \$50,000 or less are exempt from review by the committee and need only be filed with the committee within 30 days of their effective date for informational purposes.

KRS 45A.695(7) provides that payments on personal service contracts and memoranda of agreement shall not be authorized for services rendered after government contract review committee disapproval, unless the decision of the committee is overridden by the Secretary of the Finance and Administration Cabinet or agency head if the agency has been granted delegation authority by the Secretary.

The vendor shall be paid, upon the submission of proper invoices to the receiving agency at the prices stipulated for the supplies delivered and accepted, or services rendered. Unless otherwise specified, payment will not be made for partial deliveries accepted. Payments will be made within thirty (30) working days after receipt of goods or a vendor's invoice in accordance with KRS 45.453 and KRS 45.454.

2.00 EEO Requirements

The Equal Employment Opportunity Act of 1978 applies to All State government projects with an estimated value exceeding \$500,000. The contractor shall comply with all terms and conditions of the Act.

3.00 Cancellation Clause

Both parties shall have the right to terminate and cancel this contract at any time not to exceed thirty (30) days' written notice served on the Contractor by registered or certified mail.

4.00 Funding Out Provision

The state agency may terminate this agreement if funds are not appropriated to the contracting agency or are not otherwise available for the purpose of making payments without incurring any obligation for payment after the date of termination, regardless of the terms of the agreement. The state agency shall provide the Contractor thirty (30) calendar day's written notice of termination of the agreement due to lack of available funding.

5.00 Reduction in Contract Worker Hours

The Kentucky General Assembly may allow for a reduction in contract worker hours in conjunction with a budget balancing measure for some professional and non-professional service contracts.

If under such authority the agency is required by Executive Order or otherwise to reduce contract hours, the agreement will be reduced by the amount specified in that document. If the contract funding is reduced, then the scope of work related to the contract may also be reduced commensurate with the reduction in funding. This reduction of the scope shall be agreeable to both parties and shall not be considered a breach of contract.

6.00 Access to Records

The state agency certifies that it is in compliance with the provisions of KRS 45A.695, "Access to contractor's books, documents, papers, records, or other evidence directly pertinent to the contract." The Contractor, as defined in KRS 45A.030, agrees that the contracting agency, the Finance and Administration Cabinet, the Auditor of Public Accounts, and the Legislative Research Commission, or their duly authorized representatives, shall have access to any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement for

	Document Phase	Document Description	Page 6
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the purpose of financial audit or program review. The Contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the agreement and shall be exempt from disclosure as provided in KRS 61.878(1)(c).

7.00 Violation of tax and employment laws

KRS 45A.485 requires the Contractor and all subcontractors performing work under the contract to reveal to the Commonwealth any final determination of a violation by the Contractor within the previous five (5) year period of the provisions of KRS chapters 136, 139, 141, 337, 338, 341, and 342. These statutes relate to corporate and utility tax, sales and use tax, income tax, wages and hours laws, occupational safety and health laws, unemployment insurance laws, and workers compensation insurance laws, respectively. Disclosure of any violations is required prior to the award of any state contract and throughout the duration the contract.

Failure to disclose violations, shall be grounds for the Commonwealth's disqualification of a contractor or subcontractor from eligibility for future state contracts for a period of two (2) years.

To comply with KRS 45A.485, the Contractor and all subcontractors performing work under this contract shall report any such final determination(s) of any violation(s) within the previous five (5) years to the Commonwealth by providing a list of the following information regarding any violation(s): (1) specific KRS violated, (2) date of any final determination of a violation, and (3) state agency which issued the final determination.

A list of any disclosures made prior to award of a contract shall be attached to the contract. The Contractor affirms that it has not violated any of the provisions of the above statutes within the previous five (5) year period, aside from violations explicitly disclosed and attached to this contract. Contractor further affirms that it will (1) communicate the above KRS 45A.485 disclosure requirements to any subcontractors and (2) disclose any subcontractor violations it becomes aware of to the Commonwealth.

8.00 Discrimination

This section applies only to agreements disbursing federal funds, in whole or part, when the terms for receiving those funds mandate its inclusion. Discrimination (because of race, religion, color, national origin, sex, sexual orientation, gender identity, age, or disability) is prohibited. During the performance of this agreement, the Contractor agrees as follows:

The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, sex, sexual orientation, gender identity or age. The Contractor further agrees to comply with the provisions of the Americans with Disabilities Act (ADA), Public Law 101-336, and applicable federal regulations relating thereto prohibiting discrimination against otherwise qualified disabled individuals under any program or activity. The Contractor agrees to provide, upon request, needed reasonable accommodations. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability. Such action shall include, but not be limited to the following; employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensations; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

In all solicitations or advertisements for employees placed by or on behalf of the Contractor, the Contractor will, state that all qualified applicants will receive consideration for employment

	Document Phase	Document Description	Page 7
2400005443	Draft	Human Resource and Communication Services	Total Pages: 8

without regard to race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability.

The Contractor will send to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding, a notice advising the said labor union or workers' representative of the Contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965 as amended, and of the rules, regulations and relevant orders of the Secretary of Labor.

The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, as amended, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

In the event of the Contractor's noncompliance with the nondiscrimination clauses of this agreement or with any of the said rules, regulations or orders, this agreement may be cancelled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, as amended, and such other sanctions may be imposed and remedies invoked as provided in or as otherwise provided by law.

The Contractor will include the provisions of paragraphs (1) through (7) of section 202 of Executive Order 11246 in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor, issued pursuant to section 204 of Executive Order No. 11246 of September 24, 1965, as amended, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

	Document Phase	Document Description	Page 8
2400005443	Draft	Human Resource and Communication Services	Total Pages: 8

Approvals

This contract is subject to the terms and conditions stated herein. By affixing signatures below, the parties verify that they are authorized to enter into this contract and that they accept and consent to be bound by the terms and conditions stated herein. In addition, the parties agree that (i) electronic approvals may serve as electronic signatures, and (ii) this contract may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single contract.

1st Party:



 Signature

Ray A. Perry

 Printed Name

Secretary

 Title

6/28/2024

 Date

2nd Party:



 Signature

Jamie H. Eads

 Printed Name

Executive Director/KHRC; President/KHRGC

 Title

06.28.24

 Date

Other Party:

 Signature

 Printed Name

 Title

 Date

Approved as to form and legality:



 Attorney



Commonwealth of Kentucky

CONTRACT

Document Number: PON2 374 2400005445 **Version:** 1
Record Date:
Document Description: Fiscal and Budget Operations
Cited Authority: FAP111-44-00
Memorandum of Agreement
Reason for Modification:

Issuer Contact:

Name: Jennifer Spencer
Phone: 502-782-5203
E-mail: Jennifer.Spencer@ky.gov

Vendor Name:	Vendor No.	KY0003385
Public Protection Cabinet	Vendor Contact	
Office of Administrative Services	Name:	Brian Raley
500 Mero St	Phone:	5027829015
2nd Floor	E-mail:	Brian.Raley@ky.gov
Frankfort		
	KY 40601	

Effective From: 2024-07-01 **Effective To:** 2024-09-30

Line Item	Delivery Date	Quantity	Unit	Description	Unit Price	Contract Amount	Total Price
1		0.00000		Budget and Fiscal Operations	\$0.000000	\$25,000.00	\$25,000.00

Extended Description:

Budget and Fiscal Operations

Shipping Information:	Billing Information:
Kentucky Horse Racing Commission 4047 Iron Works Parkway Lexington KY 40511	Kentucky Horse Racing Commission 4047 Iron Works Parkway Lexington KY 40511

TOTAL CONTRACT AMOUNT	\$25,000.00
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	Document Phase	Document Description	Page 2
2400005445	Draft	Fiscal and Budget Operations	Total Pages: 8

Memorandum of Agreement

This Memorandum of Agreement (MOA) is entered into, by and between the Commonwealth of Kentucky, Horse Racing Commission (“the Commonwealth”) and the Public Protection Cabinet (“the Contractor”) to establish an agreement for Fiscal and Budget Operations. The initial MOA is effective from July 01, 2024 through September 30, 2024.

Scope of Services:

Section I – SCOPE OF WORK

Section I.1. – Standards of Service

Fiscal and Budget Operations services will be provided by the Public Protection Cabinet’s Office of Administrative Services (“PPC-OAS”). All services, regardless of the direct applicability to the Corporation according to law, will be performed in accordance with the requirements of the Kentucky Model Procurement Code (KRS 45A.005 to KRS 45A.488) and 200 KAR Chapters 1, 2, 5, and 38, as well as any duly established processes and procedures of the Finance and Administration Cabinet applicable to Executive Branch Agencies.

Section I.2 – Fiscal Operations

PPC shall be obligated to assist with performance of the following services for KHRGC:

- i. Assign employee to serve as Fiscal Officer and perform required tasks;
- ii. Assign employee to serve as Security Officer and perform required tasks;
- iii. Assign employee to serve as Property Officer and perform required tasks;
- iv. Assign employee to serve as ProCard Administrator and perform required tasks;
- v. Assign employee to serve as Agency Implementation Lead and perform required tasks;
- vi. Assign employee to serve as Training Team lead and perform required tasks;
- vii. Assign employee to serve as Technical Lead and perform required tasks Agency Purchasing Officer Services;
- viii. Assign employee to serve as eMars Interface Lead and perform required tasks
- ix. Assign employee to serve as Reporting Lead and perform required tasks;
- x. Assign employee to serve as Vendor Lead and perform required tasks;
- xi. Serve as Central Depository for Treasury Services;
- xii. Provide Pre-Audit Payment Services;
- xiii. Provide ProCard Processing Services;
- xiv. Provide Contract/Procurement Services;
- xv. Assist with drafting, issuance, and evaluation of Requests for Proposal (“RFP”), Request for Qualification (“RFQ”), and other competitive procurement documentation;
- xvi. Facilitation of submission of Memorandums of Agreement (“MOA”), Memorandums of Understanding (“MOU”) and other contractual documents to the Finance and Administration Cabinet;
- xvii. Issuance and processing of Purchase Orders (“PO”);
- xviii. Create and submit any required EBI Reports;
- xix. Complete required Fiscal Year-End Closeout Services;
- xx. Management services for Outside Bank Accounts Management and complete reporting;
- xxi. Permit use of PPC Imaging System (for record retention/access);
- xxii. Provide Journal Voucher services;
- xxiii. Provide Payment Correction services;
- xxiv. Provide Controller Extension Request services;
- xxv. Create and submit Quarterly FTE reports;
- xxvi. Assign employee to certify Check Writer files;
- xxvii. Complete Fixed Asset Reporting tasks/reports;
- xxviii. Facilitate Amazon Business Services tasks;

	Document Phase	Document Description	Page 3
2400005445	Draft	Fiscal and Budget Operations	Total Pages: 8

- xxix. Complete/Maintain eMars Chart of Accounts;
- xxx. Process Travel Requests;
- xxxi. Facilitate Travel Reimbursements requests; and
- xxxii. Process Interaccount Payments (i.e., facilitate required transfers to Kentucky Public Pensions Authority, other state agencies, etc.)

Section I.3 – Budget Operations

PPC shall be obligated to perform the following services for KHRGC:

- i. Assist with creation, maintenance, and submission of required Executive Branch Budget documents
- ii. Serve as Liaison with Office of State Budget Director

Section I.4. – Amendment

The Parties agree that amendments to this MOA shall only be by written amendments signed by authorized representatives of both Parties.

Section I.5. – Term and Termination

This MOA shall have a term of three (3) months. Upon written agreement, the Parties shall have the option to enter a subsequent MOA with identical obligations for an additional term of three (3) months on up to three (3) more occasions.

Both Parties shall have the right to terminate and cancel this MOA at any time not to exceed thirty (30) days' written notice served on the other party's point of contact for the MOA.

Section II – TERMS AND CONDITIONS

1. The Parties agree that this is the entire agreement between the Parties, and supersedes any prior agreements, oral or written, with respect to the subject matter of this agreement, and there have been no inducements, verbal or written, for the Parties to execute this MOA.
2. This MOA may be executed in counterparts, which shall collectively constitute the entire agreement.
3. This MOA has been negotiated and prepared by the Parties and their respective counsel, and should any provision of this MOA require judicial interpretation, the court interpreting or construing the provision shall not apply the rule of construction that the MOA is to be construed against the drafter.
4. This MOA shall be valid on the date of the last party's execution of the MOA.
5. All amendments to this MOA shall be in writing, shall be permitted only upon the agreement of both parties, and may be signed by authorized representatives of the Parties. No oral amendment shall be permitted.
6. In case any one or more of the provisions contained in this MOA shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this MOA shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

	Document Phase	Document Description	Page 4
2400005445	Draft	Fiscal and Budget Operations	Total Pages: 8

7. This MOA shall be construed in accord with the laws of the Commonwealth of Kentucky, and the choice of law is laws of the Commonwealth of Kentucky. The venue for any disputes arising under this MOA shall be the Franklin Circuit Court.
8. Each party shall bear its own attorneys' fees and costs that may result from any dispute arising out of this MOA.

Pricing:

Services will be invoiced quarterly, with payment due to PPC within thirty (30) days of receipt of an invoice.

For Fiscal and Budget Operations, KHRGC will be billed \$25,000 per quarter for the provision of three (3) months of service. In the event this MOA is terminated prior to the expiration of the initial term, the above-referenced fee shall be prorated accordingly.

	Document Phase	Document Description	Page 5
2400005445	Draft	Fiscal and Budget Operations	Total Pages: 8

Memorandum of Agreement Standard Terms and Conditions Revised April 2024

1.00 Effective Date

All Memorandum of Agreements are not effective until the Secretary of the Finance and Administration Cabinet or his authorized designee has approved the agreement and until the agreement has been submitted to the government contract review committee. However, in accordance with KRS 45A.700, memoranda of agreement in aggregate amounts of \$50,000 or less are exempt from review by the committee and need only be filed with the committee within 30 days of their effective date for informational purposes.

KRS 45A.695(7) provides that payments on personal service contracts and memoranda of agreement shall not be authorized for services rendered after government contract review committee disapproval, unless the decision of the committee is overridden by the Secretary of the Finance and Administration Cabinet or agency head if the agency has been granted delegation authority by the Secretary.

The vendor shall be paid, upon the submission of proper invoices to the receiving agency at the prices stipulated for the supplies delivered and accepted, or services rendered. Unless otherwise specified, payment will not be made for partial deliveries accepted. Payments will be made within thirty (30) working days after receipt of goods or a vendor's invoice in accordance with KRS 45.453 and KRS 45.454.

2.00 EEO Requirements

The Equal Employment Opportunity Act of 1978 applies to All State government projects with an estimated value exceeding \$500,000. The contractor shall comply with all terms and conditions of the Act.

3.00 Cancellation Clause

Both parties shall have the right to terminate and cancel this contract at any time not to exceed thirty (30) days' written notice served on the Contractor by registered or certified mail.

4.00 Funding Out Provision

The state agency may terminate this agreement if funds are not appropriated to the contracting agency or are not otherwise available for the purpose of making payments without incurring any obligation for payment after the date of termination, regardless of the terms of the agreement. The state agency shall provide the Contractor thirty (30) calendar day's written notice of termination of the agreement due to lack of available funding.

5.00 Reduction in Contract Worker Hours

The Kentucky General Assembly may allow for a reduction in contract worker hours in conjunction with a budget balancing measure for some professional and non-professional service contracts.

If under such authority the agency is required by Executive Order or otherwise to reduce contract hours, the agreement will be reduced by the amount specified in that document. If the contract funding is reduced, then the scope of work related to the contract may also be reduced commensurate with the reduction in funding. This reduction of the scope shall be agreeable to both parties and shall not be considered a breach of contract.

6.00 Access to Records

The state agency certifies that it is in compliance with the provisions of KRS 45A.695, "Access to contractor's books, documents, papers, records, or other evidence directly pertinent to the contract." The Contractor, as defined in KRS 45A.030, agrees that the contracting agency, the Finance and Administration Cabinet, the Auditor of Public Accounts, and the Legislative Research Commission, or their duly authorized representatives, shall have access to any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement for

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the purpose of financial audit or program review. The Contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the agreement and shall be exempt from disclosure as provided in KRS 61.878(1)(c).

7.00 Violation of tax and employment laws

KRS 45A.485 requires the Contractor and all subcontractors performing work under the contract to reveal to the Commonwealth any final determination of a violation by the Contractor within the previous five (5) year period of the provisions of KRS chapters 136, 139, 141, 337, 338, 341, and 342. These statutes relate to corporate and utility tax, sales and use tax, income tax, wages and hours laws, occupational safety and health laws, unemployment insurance laws, and workers compensation insurance laws, respectively. Disclosure of any violations is required prior to the award of any state contract and throughout the duration the contract.

Failure to disclose violations, shall be grounds for the Commonwealth's disqualification of a contractor or subcontractor from eligibility for future state contracts for a period of two (2) years.

To comply with KRS 45A.485, the Contractor and all subcontractors performing work under this contract shall report any such final determination(s) of any violation(s) within the previous five (5) years to the Commonwealth by providing a list of the following information regarding any violation(s): (1) specific KRS violated, (2) date of any final determination of a violation, and (3) state agency which issued the final determination.

A list of any disclosures made prior to award of a contract shall be attached to the contract. The Contractor affirms that it has not violated any of the provisions of the above statutes within the previous five (5) year period, aside from violations explicitly disclosed and attached to this contract. Contractor further affirms that it will (1) communicate the above KRS 45A.485 disclosure requirements to any subcontractors and (2) disclose any subcontractor violations it becomes aware of to the Commonwealth.

8.00 Discrimination

This section applies only to agreements disbursing federal funds, in whole or part, when the terms for receiving those funds mandate its inclusion. Discrimination (because of race, religion, color, national origin, sex, sexual orientation, gender identity, age, or disability) is prohibited. During the performance of this agreement, the Contractor agrees as follows:

The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, sex, sexual orientation, gender identity or age. The Contractor further agrees to comply with the provisions of the Americans with Disabilities Act (ADA), Public Law 101-336, and applicable federal regulations relating thereto prohibiting discrimination against otherwise qualified disabled individuals under any program or activity. The Contractor agrees to provide, upon request, needed reasonable accommodations. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability. Such action shall include, but not be limited to the following; employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensations; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

In all solicitations or advertisements for employees placed by or on behalf of the Contractor, the Contractor will, state that all qualified applicants will receive consideration for employment

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without regard to race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability.

The Contractor will send to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding, a notice advising the said labor union or workers' representative of the Contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965 as amended, and of the rules, regulations and relevant orders of the Secretary of Labor.

The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, as amended, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

In the event of the Contractor's noncompliance with the nondiscrimination clauses of this agreement or with any of the said rules, regulations or orders, this agreement may be cancelled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, as amended, and such other sanctions may be imposed and remedies invoked as provided in or as otherwise provided by law.

The Contractor will include the provisions of paragraphs (1) through (7) of section 202 of Executive Order 11246 in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor, issued pursuant to section 204 of Executive Order No. 11246 of September 24, 1965, as amended, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

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Approvals

This contract is subject to the terms and conditions stated herein. By affixing signatures below, the parties verify that they are authorized to enter into this contract and that they accept and consent to be bound by the terms and conditions stated herein. In addition, the parties agree that (i) electronic approvals may serve as electronic signatures, and (ii) this contract may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single contract.

1st Party:

Ray A. Perry
Signature

Ray A. Perry
Printed Name

Secretary
Title

6/28/2024
Date

2nd Party:

Jamie H. Eads
Signature

Jamie H. Eads
Printed Name

Executive Director/KHRC; President/KHRGC
Title

06.28.24
Date

Other Party:

Signature

Printed Name

Title

Date

Approved as to form and legality:

Travers Manley
Attorney



Commonwealth of Kentucky

CONTRACT

Document Number: PON2 374 2400005446 **Version:** 1
 Record Date:
Document Description: Services for Information Technology (IT) Resources
Cited Authority: FAP111-44-00
 Memorandum of Agreement
Reason for Modification:

Issuer Contact:

Name: Jennifer Spencer
Phone: 502-782-5203
E-mail: Jennifer.Spencer@ky.gov

Vendor Name: Public Protection Cabinet
 Office of Administrative Services
 500 Mero St
 2nd Floor
 Frankfort KY 40601

Vendor No.: KY0003385

Vendor Contact
Name: Brian Raley
Phone: 5027829015
E-mail: Brian.Raley@ky.gov

Effective From: 2024-07-01 **Effective To:** 2024-09-30

Line Item	Delivery Date	Quantity	Unit	Description	Unit Price	Contract Amount	Total Price
1		0.00000		Services for Information Technology (IT) Resources	\$0.000000	\$150,000.00	\$150,000.00

Extended Description:

Services for Information Technology (IT) Resources

Shipping Information:	Billing Information:
Kentucky Horse Racing Commission 4047 Iron Works Parkway Lexington KY 40511	Kentucky Horse Racing Commission 4047 Iron Works Parkway Lexington KY 40511

TOTAL CONTRACT AMOUNT	\$150,000.00
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Memorandum of Agreement

This Memorandum of Agreement (MOA) is entered into, by and between the Commonwealth of Kentucky, Horse Racing Commission (“the Commonwealth”) and the Public Protection Cabinet (“the Contractor”) to establish an agreement for Services for Information Technology (“IT”) Resources. The initial MOA is effective from July 01, 2024 through September 30, 2024.

Scope of Services:

Section I – SCOPE OF WORK

Section I.1. – Standards of Service

Services for Information Technology (“IT”) resources will be provided by the Public Protection Cabinet’s Office of Information Technology (“PPC-OIT”).

Section I.2 – Database Services

PPC shall be obligated to perform the following services for KHRGC:

Database services for sports wagering license issuance

- i. Development of licensure database
- ii. Maintenance of licensure database
- iii. Customization requests for licensure database

Section I.3 – Secure Portal Use and Maintenance Operations

PPC shall be obligated to perform the following services for KHRGC:

- a. Provision of secure online portal for initial sports wagering license applications
- b. Provision of secure online portal for sports wagering license renewals
- c. Provide access interface to back office for sports wagering licensing services.
- d. Maintenance of online portal.

Section I.4 – Website and New Application Services

PPC shall be obligated to perform the following services for KHRGC:

- a. Creation/Registration of new online domain
- b. Maintenance of website
- c. Create Open Records Submission Portal
- d. Development of new applications (whole cost estimate to be provided prior to initiation of development)
- e. Maintenance of new/existing applications
- f. Obtaining and maintaining appropriate servers for storage

Section I.5 – Amendment

The Parties agree that amendments to this MOA shall only be by written amendments signed by authorized representatives of both Parties.

Section I.6 – Termination

Both Parties shall have the right to terminate and cancel this MOA at any time not to exceed thirty (30) days’ written notice served on the other party’s point of contact for the MOA.

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Section II – TERMS AND CONDITIONS

1. The Parties agree that this is the entire agreement between the Parties, and supersedes any prior agreements, oral or written, with respect to the subject matter of this agreement, and there have been no inducements, verbal or written, for the Parties to execute this MOA.
2. This MOA may be executed in counterparts, which shall collectively constitute the entire agreement.
3. This MOA has been negotiated and prepared by the Parties and their respective counsel, and should any provision of this MOA require judicial interpretation, the court interpreting or construing the provision shall not apply the rule of construction that the MOA is to be construed against the drafter.
4. This MOA shall be valid on the date of the last party's execution of the MOA.
5. All amendments to this MOA shall be in writing, shall be permitted only upon the agreement of both parties, and may be signed by authorized representatives of the Parties. No oral amendment shall be permitted.
6. In case any one or more of the provisions contained in this MOA shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this MOA shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
7. This MOA shall be construed in accord with the laws of the Commonwealth of Kentucky, and the choice of law is laws of the Commonwealth of Kentucky. The venue for any disputes arising under this MOA shall be the Franklin Circuit Court.
8. Each party shall bear its own attorneys' fees and costs that may result from any dispute arising out of this MOA.

Pricing:

Services will be invoiced monthly, with payment due to PPC within thirty (30) days of receipt of an invoice.

Services provided under this agreement shall be billed at a rate of \$80 per hour, not to exceed \$150,000 for FY25 Quarter 1; except that server and storage costs for hosting applications/ programs shall be billed at cost (i.e., the cost to PPC will be passed on to KHRGC).

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Memorandum of Agreement Standard Terms and Conditions Revised April 2024

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the purpose of financial audit or program review. The Contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the agreement and shall be exempt from disclosure as provided in KRS 61.878(1)(c).

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A list of any disclosures made prior to award of a contract shall be attached to the contract. The Contractor affirms that it has not violated any of the provisions of the above statutes within the previous five (5) year period, aside from violations explicitly disclosed and attached to this contract. Contractor further affirms that it will (1) communicate the above KRS 45A.485 disclosure requirements to any subcontractors and (2) disclose any subcontractor violations it becomes aware of to the Commonwealth.

8.00 Discrimination

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The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, sex, sexual orientation, gender identity or age. The Contractor further agrees to comply with the provisions of the Americans with Disabilities Act (ADA), Public Law 101-336, and applicable federal regulations relating thereto prohibiting discrimination against otherwise qualified disabled individuals under any program or activity. The Contractor agrees to provide, upon request, needed reasonable accommodations. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability. Such action shall include, but not be limited to the following; employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensations; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

In all solicitations or advertisements for employees placed by or on behalf of the Contractor, the Contractor will, state that all qualified applicants will receive consideration for employment

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without regard to race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability.

The Contractor will send to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding, a notice advising the said labor union or workers' representative of the Contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965 as amended, and of the rules, regulations and relevant orders of the Secretary of Labor.

The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, as amended, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

In the event of the Contractor's noncompliance with the nondiscrimination clauses of this agreement or with any of the said rules, regulations or orders, this agreement may be cancelled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, as amended, and such other sanctions may be imposed and remedies invoked as provided in or as otherwise provided by law.

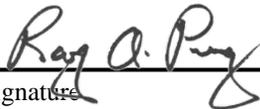
The Contractor will include the provisions of paragraphs (1) through (7) of section 202 of Executive Order 11246 in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor, issued pursuant to section 204 of Executive Order No. 11246 of September 24, 1965, as amended, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

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Approvals

This contract is subject to the terms and conditions stated herein. By affixing signatures below, the parties verify that they are authorized to enter into this contract and that they accept and consent to be bound by the terms and conditions stated herein. In addition, the parties agree that (i) electronic approvals may serve as electronic signatures, and (ii) this contract may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single contract.

1st Party:



 Signature

Ray A. Perry

 Printed Name

Secretary

 Title

6/28/2024

 Date

2nd Party:



 Signature

Jamie H. Eads

 Printed Name

Executive Director/KHRC; President/KHRGC

 Title

06.28.24

 Date

Other Party:

 Signature

 Printed Name

 Title

 Date

Approved as to form and legality:



 Attorney

MEMORANDUM OF AGREEMENT

BETWEEN:

**COMMONWEALTH OF KENTUCKY
PERSONNEL CABINET**

AND

KENTUCKY HORSE RACING AND GAMING CORPORATION

1. **PURPOSE:** The purpose of this Memorandum of Agreement (MOA) is to establish a mutually acceptable agreement between the parties governing the respective responsibilities and activities between the Personnel Cabinet (Personnel) and the Kentucky Horse Racing and Gaming Corporation (Corporation) regarding the provision of Human Resource (HR), payroll, and benefit processing services and HR functionality within the Kentucky Human Resources Information System (KHRIS) under the terms of and for the duration of this agreement.
2. **AUTHORITY:** 2024 Kentucky Laws Ch. 171 (SB 299); KRS 45A.690 - KRS 45A.725.
3. **BACKGROUND:** Senate Bill (SB) 299 passed in the 2024 Regular Session of the General Assembly establishing the Corporation as an independent, de jure municipal corporation and political subdivision of the Commonwealth of Kentucky. The Corporation shall be a public body corporate and politic. On July 1, 2024, the staff employed by the Kentucky Horse Racing Commission as of June 30, 2024, shall transfer over to the Corporation pursuant to SB 299. Therefore, the Corporation seeks services from Personnel to provide HR, payroll, and benefit processing and HR functionality within the Kentucky Human Resources Information System (KHRIS) under the terms and duration of this agreement.
4. **DESCRIPTION OF SERVICES TO BE PROVIDED:** Personnel agrees to provide HR, payroll, and applicable benefit processing services and HR functionality within KHRIS as described herein beginning July 1, 2024 through at least September 30, 2024, except as otherwise specified in this MOA. As an independent, de jure municipal corporation, as of July 1, 2024, the Corporation and its staff shall not be eligible for participation in, and Personnel will not provide support to the Corporation or its staff for, the following benefits or programs:
 - a. Adoption Benefit Program
 - b. Employees' Suggestion System
 - c. Employees' Charitable Campaign (KECC)
 - d. Employee Resource Groups
 - e. Governor's Minority Management Training Program
 - f. Annual Leave Sharing Program
 - g. Sick Leave Sharing Program

- h. Kentucky Employee Assistance Program
- i. Kentucky Employee Mediation Program
- j. Governmental Services Center Training

5. **RESPONSIBILITIES OF THE PARTIES:** The roles and responsibilities of the parties shall be as follows:

- a. The Corporation or its designee shall **(at all times during the duration of this agreement)**:
 - i. Adhere to all federal, state, and local laws and Personnel procedures required by Personnel to provide the services specified in this agreement (as applicable).
 - ii. Require any employee who performs human resource oversight or functions in KHRIS for the Corporation to complete human resource practice and system training by Personnel before performance of any KHRIS tasks. All HR employees of the Corporation will be required to attend any HR meeting or training as coordinated by the parties while utilizing KHRIS.
 - iii. While using KHRIS, the Corporation will be required to follow all current system and benefit configurations utilized for the KRS Chapter 18A personnel system, except for salary provisions. The Corporation will be responsible for the cost of any system changes required to support administration of HR services, including assistance with providing information or data for the implementation of a new system. These costs will be based on the time to plan, configure, test, and deploy the necessary changes into production, at the current hourly rate charged for system programming. The cost provided will be the minimum charge for the request and must be paid before work shall commence. Further, should the initial request not be all-inclusive or change, testing by the Corporation not be completed properly or timely, and/or should the needed changes or the scope of work change, additional charges may apply and must be paid before any additional work is performed.
 - iv. Not be obligated to pay Personnel for the initial meeting with the Corporation regarding services to be provided pursuant to this MOA.
 - v. Not be obligated to follow any salary provisions associated with the KRS Chapter 18A Personnel System.
 - vi. Coordinate with Personnel if the Corporation elects to utilize MyPURPOSE as a Learning Management System (LMS), for Performance Management (EPM), or Applicant Tracking (ATS). (Note: Use of MyPURPOSE would require a separate MOA between the Corporation and Personnel to establish terms and conditions, to include payment terms).
- b. The Corporation shall procure and/or implement an HR/Time Reporting/Payroll system or service outside of KHRIS no later than January 1, 2025. (Note: if a new system or service is not procured or implemented by January 1, 2025, the next available go-live for a new system/separation from KHRIS would be the start of the 2nd quarter or April 1, 2025).
- c. The Corporation shall, from July 1, 2024 to December 31, 2024, or until termination of this MOA, pay Personnel an HR assessment fee of \$10.20 per full time employee per month. This assessment fee will be paid to Personnel by the Corporation. Once the Corporation exits KHRIS and commences use of its own HR/Time Reporting/Payroll service or system, Personnel will submit an invoice for payment to the Corporation for \$8.00 per employee per month for benefits administration.
- d. The Corporation shall comply with all benefits and compliance reporting.
- e. The Corporation shall continue to participate in the Kentucky Employees' Health Plan (KEHP) and be provided the same health insurance coverage provided to all state employees as provided in KRS 18A.225 to 18A.2287. The Corporation shall:

- i. Participate in the Kentucky Employees' Health Plan (KEHP) as a Quasi-agency as of the date that the Corporation ceases participation in KHRIS/implements a new HR and payroll system/service, which will require the Corporation to execute a non-negotiable quasi-agency contract with Personnel
- ii. Coordinate with Personnel to determine if CY2025 KEHP employee open enrollment will need to be coordinated in a paper-based method.
- iii. Offer all benefit plan options and coverage levels to its eligible employees.
- iv. Be responsible for benefits bill processing and payment.
- v. Be required to appoint Corporation staff to serve as Insurance Coordinator (IC) and Billing Liaison (BL). The IC and BL will be required to complete training provided via MyPURPOSE.
- f. With regard to Kentucky Public Pension Authority, the Corporation will work directly with KPPA staff regarding all retirement-related processing requirements.
- g. With regard to Kentucky Deferred Compensation (KDC), if the Corporation continues participation in KDC, the Corporation will coordinate with Personnel KDC staff to negotiate a joinder agreement to govern the relationship.
- h. With regard to personnel administration & compliance reporting, the Corporation may:
 - i. Establish United States (U.S.) Department of Labor quarterly and annual reporting.
 - ii. Establish Equal Employment Opportunity and Utilization Reporting to the U.S. Equal Employment Opportunity Commission.
 - iii. Report all new hires to the Cabinet for Health and Family Services Department of Income Support's portal: <https://www.ky-newhire.com>.
- i. With regard to Time Management & Compliance Reporting, the Corporation may:
 - i. Initiate processes to monitor and calculate its staff months of service (MOS) for purposes of retirement, leave accruals, and Family & Medical Leave Act (FMLA) eligibility/use tracking.
 - ii. Perform any accrual rollover adjustments for the end of the year. (Note: January 1, 2025 is a Wednesday. Cutover for overtime calculation will need to be assessed beginning on Sunday, December 29, 2024 by the Corporation).
- j. With regard to historical data, the Corporation may:
 - i. Coordinate with Personnel to obtain any required extract files or other files of historical information about the Corporation and its staff in preparation for cutover to a new system. (Note: Extracts other than for the purpose of go-live may be scheduled to occur in phases following a successful go-live. However, all requests should be submitted within 90 days of transition to a new system).
 - ii. Each historical data extract will have a requirement gathering session with the appropriate Personnel Cabinet business area, Division of Technology Services (DTS), Department of Human Resources Administration (DHRA), and/or Department of Employee Insurance (DEI), if applicable and the Corporation. Upon approval of requirement documentation by the Corporation, DTS will write the necessary export programs.
 - iii. Extract files will be provided by Personnel to the Corporation via COT's MOVEit platform.
- k. Personnel shall:
 - i. Continue to provide Corporation employees with the same health insurance coverage as all other state government employees as provided in KRS 18A.225 to 18A.2287.
 - ii. Continue to provide Corporation employees with the same life insurance coverage provided all state employees as provided in KRS 18A.205 to 18A.220.

- iii. Allow Corporation employees to participate in the deferred compensation system provided for all state government employees as provided in KRS 18A.230 to 18A.275.
 - iv. Reorganize the Kentucky Horse Racing Commission (Cost Center # 58374) as the Kentucky Horse Racing and Gaming Corporation.
- I. Personnel shall, until December 31, 2024 or the termination of this MOA at the end of a quarter:
- i. Provide consistent HR, payroll, and benefit processing services to the Corporation that were previously provided to staff of the Kentucky Horse Racing Commission effective July 1, 2024. Provision of services by Personnel will include any of the aforementioned HR/Time Reporting/Payroll services that the Corporation is expected to undertake on its own as of the implementation date of a new HR/Time Reporting/Personnel system or service. Note: Services provided by Personnel to the Corporation will not include those items specified in section 4(a)-(j) of this MOA.
 - ii. Provide HR functionality within the Kentucky Human Resources Information System (KHRIS) to the Corporation.
 - iii. Assess and submit an invoice to the Corporation for any fees set forth in this agreement.
 - iv. Personnel shall allow the Corporation to participate in its workers' compensation policy until December 31, 2024, or the termination of this MOA at the end of a quarter.

6. MEMORANDUM OF AGREEMENT STANDARD TERMS AND CONDITIONS (Revised April 2024):

1.00 Effective Date

All Memorandum of Agreements are not effective until the Secretary of the Finance and Administration Cabinet or his authorized designee has approved the agreement and until the agreement has been submitted to the government contract review committee. However, in accordance with KRS 45A.700, memoranda of agreement in aggregate amounts of \$50,000 or less are exempt from review by the committee and need only be filed with the committee within 30 days of their effective date for informational purposes.

KRS 45A.695(7) provides that payments on personal service contracts and memoranda of agreement shall not be authorized for services rendered after government contract review committee disapproval, unless the decision of the committee is overridden by the Secretary of the Finance and Administration Cabinet or agency head if the agency has been granted delegation authority by the Secretary.

The vendor shall be paid, upon the submission of proper invoices to the receiving agency at the prices stipulated for the supplies delivered and accepted, or services rendered. Unless otherwise specified, payment will not be made for partial deliveries accepted. Payments will be made within thirty (30) working days after receipt of goods or a vendor's invoice in accordance with KRS 45.453 and KRS 45.454.

2.00 EEO Requirements

The Equal Employment Opportunity Act of 1978 applies to All State government projects with an estimated value exceeding \$500,000. The contractor shall comply with all terms and conditions of

the Act.

3.00 Cancellation Clause

Both parties shall have the right to terminate and cancel this contract at any time not to exceed thirty (30) days' written notice served on the Contractor by registered or certified mail.

4.00 Funding Out Provision

The state agency may terminate this agreement if funds are not appropriated to the contracting agency or are not otherwise available for the purpose of making payments without incurring any obligation for payment after the date of termination, regardless of the terms of the agreement. The state agency shall provide the Contractor thirty (30) calendar day's written notice of termination of the agreement due to lack of available funding.

5.00 Reduction in Contract Worker Hours

The Kentucky General Assembly may allow for a reduction in contract worker hours in conjunction with a budget balancing measure for some professional and non-professional service contracts. If under such authority the agency is required by Executive Order or otherwise to reduce contract hours, the agreement will be reduced by the amount specified in that document. If the contract funding is reduced, then the scope of work related to the contract may also be reduced commensurate with the reduction in funding. This reduction of the scope shall be agreeable to both parties and shall not be considered a breach of contract.

6.00 Access to Records

The state agency certifies that it is in compliance with the provisions of KRS 45A.695, "Access to contractor's books, documents, papers, records, or other evidence directly pertinent to the contract." The Contractor, as defined in KRS 45A.030, agrees that the contracting agency, the Finance and Administration Cabinet, the Auditor of Public Accounts, and the Legislative Research Commission, or their duly authorized representatives, shall have access to any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement for the purpose of financial audit or program review. The Contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the agreement and shall be exempt from disclosure as provided in KRS 61.878(1)(c).

7.00 Violation of tax and employment laws

KRS 45A.485 requires the Contractor and all subcontractors performing work under the contract to reveal to the Commonwealth any final determination of a violation by the Contractor within the previous five (5) year period of the provisions of KRS chapters 136, 139, 141, 337, 338, 341, and 342. These statutes relate to corporate and utility tax, sales and use tax, income tax, wages and hours laws, occupational safety and health laws, unemployment insurance laws, and workers compensation insurance laws, respectively. Disclosure of any violations is required prior to the award of any state contract and throughout the duration the contract.

Failure to disclose violations, shall be grounds for the Commonwealth's disqualification of a contractor or subcontractor from eligibility for future state contracts for a period of two (2) years.

To comply with KRS 45A.485, the Contractor and all subcontractors performing work under this contract shall report any such final determination(s) of any violation(s) within the previous five (5) years to the Commonwealth by providing a list of the following information regarding any violation(s): (1) specific KRS violated, (2) date of any final determination of a violation, and (3) state agency which issued the final determination.

A list of any disclosures made prior to award of a contract shall be attached to the contract.

The Contractor affirms that it has not violated any of the provisions of the above statutes within the previous five (5) year period, aside from violations explicitly disclosed and attached to this contract. Contractor further affirms that it will (1) communicate the above KRS 45A.485 disclosure requirements to any subcontractors and (2) disclose any subcontractor violations it becomes aware of to the Commonwealth.

8.00 Discrimination

This section applies only to agreements disbursing federal funds, in whole or part, when the terms for receiving those funds mandate its inclusion. Discrimination (because of race, religion, color, national origin, sex, sexual orientation, gender identity, age, or disability) is prohibited. During the performance of this agreement, the Contractor agrees as follows:

The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, sex, sexual orientation, gender identity or age. The Contractor further agrees to comply with the provisions of the Americans with Disabilities Act (ADA), Public Law 101-336, and applicable federal regulations relating thereto prohibiting discrimination against otherwise qualified disabled individuals under any program or activity. The Contractor agrees to provide, upon request, needed reasonable accommodations. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability. Such action shall include, but not be limited to the following; employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensations; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

In all solicitations or advertisements for employees placed by or on behalf of the Contractor, the Contractor will, state that all qualified applicants will receive consideration for employment without regard to race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability.

The Contractor will send to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding, a notice advising the said labor union or workers' representative of the Contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965 as amended, and of the rules, regulations and relevant orders of the Secretary of Labor.

The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, as amended, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

In the event of the Contractor's noncompliance with the nondiscrimination clauses of this agreement or with any of the said rules, regulations or orders, this agreement may be cancelled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, as amended, and such other sanctions may be imposed and remedies invoked as provided in or as otherwise provided by law.

The Contractor will include the provisions of paragraphs (1) through (7) of section 202 of Executive Order 11246 in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor, issued pursuant to section 204 of Executive Order No. 11246 of September 24, 1965, as amended, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

COMMUNICATION AND COORDINATION REPRESENTATIVES:

Personnel Cabinet:

Name: Jamie Caldwell
Email: Jamie.caldwell@ky.gov
Phone Number: 502-564-6826

Kentucky Horse Racing
and Gaming Corporation:

Name: Travers Manley
Email: travers.manley@ky.gov
Phone Number: (859) 246-2040

8. AMENDMENT AND MODIFICATION: This MOA may be amended or modified only by written, mutual agreement of the parties.

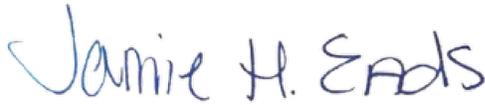
9. ACCEPTANCE OF AGREEMENT:



6/28/2024

MARY ELIZABETH BAILEY
SECRETARY, PERSONNEL CABINET

DATE



06.28.24

JAMIE EADS
KENTUCKY HORSE RACING AND
GAMING CORPORATION

DATE

**KENTUCKY HORSE RACING AND GAMING
CORPORATION**

Andy Beshear
GOVERNOR

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

Jamie Eads
PRESIDENT

Jacqueline Coleman
LIEUTENANT GOVERNOR

Jonathan Rabinowitz
CHAIRMAN

TO: Kentucky Horse Racing and Gaming Corporation

FROM: Drew Conners, Director of Incentives & Development

DATE: June 30, 2024

RE: **RATIFICATION OF EXECUTIVE DIRECTOR'S APPROVAL OF THE KENTUCKY PROUD SERIES AND
EARLY SIRE STAKES CHANGES**

On or about June 3, 2024, then-KHRC Executive Director (now KHRGC President) Jamie Eads approved the following changes for the Kentucky Proud Series.

- The date of the Mayfield (Purchase District) Fair in LaCenter, Kentucky changed from Saturday, June 1, 2024, to Sunday, June 2, 2024, due to inclement weather and the overall safety of our horsemen.
- The date of the Christian County (Western Kentucky State Fair) at Oak Grove changed from Tuesday, June 18th to Wednesday June 19th with a post time of 11 a.m.

On or about June 14, 2024, then-KHRC Executive Director (now KHRGC President) Jamie Eads approved the following changes for the Early KYSS Series at Oak Grove.

- Oak Grove has been granted flexibility for the remainder of their meet if there is an overabundance in entries for the 2YO and 3YO Early Sire Stakes races to move any overflow of races to the following racing day.

These changes were also supported by both horsemen groups the Kentucky Harness Association (KHA) and Kentucky Harness Horsemen's Association (KHHA).

The KHRGC staff recommends ratification of President Eads approval of the date change.

CORPORATION ACTION

_____ Ratify

_____ Defer

_____ Deny



June 6, 2024

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

Dear Jamie,

The Western Kentucky State Fair Standardbred races are currently scheduled on Tuesday June 18, 2024. We are in agreeance with the KHA and Oak Grove Racing to move the date because we feel it would to the benefit of the Horsemen if we reschedule the fair to Wednesday, June 19, 2024. With this move, we are respectfully requesting to make this fair event as pari-mutuel racing. Oak Grove has agreed to cover the cost of putting on the races and Western KY State Fair will cover the Blood and Urine Testing.

As always, we are thankful to Oak Grove Racing for hosting the races and they shall be compliant with all applicable state and federal laws. Thank you for your consideration of this request.

Sincerely,

Preston Rives
270-887-3449

2810 Richard Street | Hopkinsville, KY 42240 | info@westernkentuckystatefair.org



June 5, 2024

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

Dear Jamie,

Western Kentucky Development, LLC (Oak Grove Racing, Gaming & Hotel) is pleased to host the Western Kentucky State Fair date that was originally scheduled for Tuesday June 18, 2024. However, the KHA and Oak Grove Racing feel it would best benefit the Horsemen to reschedule to Wednesday, June 19, 2024. With this move to host the fair, Oak Grove Racing will need to recuperate expenses; therefore, we are respectfully requesting to promote this fair event as pari-mutuel racing.

As always, Oak Grove Racing shall be compliant with all applicable state and federal laws. Should you have any questions, do not hesitate to call. Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink that reads "Cara Collins".

Cara Collins
Racing and Equine Manager

777 Winners Way | Oak Grove, Kentucky 42262
(270) 713-2517 | (270) 984-4310



June 14th 2024
Ms. Jamie Eads
Executive Director
Kentucky Horse Racing Commission
4047 Iron Works Parkway
Lexington, KY 40511

Ms. Jamie,

Oak Grove Racing, Gaming & Hotel respectfully requests an adjustment of our post time on June 19 2024 from 3:00 PM to 11:00 AM. Oak Grove is hosting the Western Kentucky State Fair, Kentucky Proud Series, and with the number of entries we are expecting, it is imperative that we have sufficient time to ensure all horses have the opportunity to run and that we complete the card before dark.

As always, Oak Grove Racing, Gaming & Hotel is committed to complying with all applicable state and federal laws. We appreciate your consideration of this request and look forward to your favorable response.

Thank you for your time and attention to this matter.

Warm regards,

A handwritten signature in black ink that reads "Cara Collins". The signature is fluid and cursive.

Cara Collins
Racing and Equine Manager

777 Winners Way | Oak Grove, Kentucky 42262
(270) 713-2517 | (270) 984-4310



June 6, 2024

Mr. Drew Conners
Director of Incentives & Development
4047 Iron Works Parkway
Lexington, KY 40511

Re: Kentucky Harness Association, Inc.
Oak Grove Race Date/Kentucky Proud (Christian County KY Proud)

Dear Mrs. Eades

The Kentucky Harness Association, Inc. ("KHA") is writing this letter to support the request to move the Christian County KY Proud event from June 18th to June 19th and to include pari-mutuel wagering. The KHA has reviewed and approves the requested change.

Should you have any questions, do not hesitate to call.

Sincerely,

Robert M. Brady

Robert M. Brady
President, Kentucky Harness Association



June 07, 2024

KHRC
Attn: Drew Conners, Director of Incentives & Development
4047 Iron Works Pkwy
Lexington, KY 40511

Dear Mr. Conners,

The Kentucky Harness Horsemen's Association (KHHA) agreed with the changing of the Mayfield (Purchase District) Fair from Saturday, June 1st to Sunday, June 2nd, due to weather. KHHA also agrees with moving the Christian County Fair at Oak Grove from Tuesday, June 18th to Wednesday, June 19th, with a post time of 11:00 am (CDT) and that the races will be pari-mutuel.

Thanks,
Amanda Stephens
Executive Secretary



June, 14th 2024
Mr. Drew Conners
Director of Incentives and Development
Kentucky Horse Racing Commission
4047 Iron Works Parkway
Lexington, KY 40511

Mr. Drew,

Oak Grove Racing, Gaming & Hotel respectfully requests flexibility in the potential adjustment of races within the 2YO and 3YO Kentucky Sire Stakes Series throughout the remainder of the 2024 Oak Grove Racing meet. Given our paddock capacity, which can accommodate up to 112 horses, we anticipate an excess of entries that may exceed our ability to fit all races within a single day's card.

To ensure that every horse entered has the opportunity to race, we propose the following:

Splitting the Race Card: In instances where the number of entries exceeds our daily capacity, we would like the ability to split the race card and schedule the remaining races for the subsequent race day.

As always, Oak Grove Racing, Gaming & Hotel is committed to complying with all applicable state and federal laws. We appreciate your consideration of this request and look forward to your favorable response.

Thank you for your time and attention to this matter.

Warm regards,

A handwritten signature in black ink that reads "Cara Collins". The signature is fluid and cursive.

Cara Collins

Racing and Equine Manager

777 Winners Way | Oak Grove, Kentucky 42262
(270) 713-2517 | (270) 984-4310



June 14, 2024

Mr. Drew Conners
Director of Incentives & Development
4047 Iron Works Parkway
Lexington, KY 40511

Re: Kentucky Harness Association, Inc.
Oak Grove Race Dates Adjustments/KYSS

Dear Mr. Conners

The Kentucky Harness Association, Inc. ("KHA") is writing this letter to support the request by Oak Grove Racing, Gaming & Hotel to potentially adjust certain races (throughout the balance of the meet) as part of the early 2YO and 3YO KYSS Series. This need may arise in the event of an overabundance of entries on schedule event dates (anticipated to be certain division adjusted to the next race date). The KHA has reviewed and approves the requested change.

Should you have any questions, do not hesitate to call.

Sincerely,

A handwritten signature in cursive script that reads "Robert M. Brady".

Robert M. Brady
President, Kentucky Harness Association

KENTUCKY HORSE RACING AND GAMING
CORPORATION

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

Jonathan Rabinowitz
CHAIRMAN

TO: Kentucky Horse Racing and Gaming Corporation
FROM: Barbara Borden, Chief State Steward
DATE June 30, 2024
RE: **KENTUCKY DOWNS, LLC'S PROPOSED 2024 RACE MEET OFFICIALS AND DATE PREFERENCE SYSTEM**

By letter dated June 9, 2024, Tyler Picklesimer, Racing Secretary at Kentucky Downs, LLC requests approval of the attached roster of Racing Officials and Date Preference System for Kentucky Downs, LLC's 2024 Race Meet conducted at The Mint Gaming Hall Kentucky Downs. Please be advised all Stewards have been accredited by Racing Officials Accreditation Program (ROAP) and all officials will be licensed by the opening day of its meet.

KHRGC staff recommends approval.

CORPORATION ACTION

_____ Approve

_____ Defer

_____ Deny

June 9, 2024

Jamie Eads, Executive Director
Kentucky Gaming and Horse Racing Corporation
4047 Ironworks Parkway
Lexington, KY 40511

Ms. Eads,

Kentucky Downs is nominating the following racing officials for approval by the Kentucky Horse Racing Commission for the 2024 Kentucky Downs race meet. All nominees are in good standing and have previous experience.

Executive Staff:

Ron Winchell – Managing Partner - Marc Falcone – Managing Partner - Ted Nicholson – Vice President of Racing

Racing Officials:

Tim Day* – Steward
Rick Hammerle – Co-Director of Racing / Racing Operations / Alternate Racing Official
Martin Panza – Co-Director of Racing / Alternate Racing Official
Tyler B. Picklesimer * - Racing Secretary
Baley Hare – Assistant Racing Secretary
Rick Rettig – Stakes Coordinator/Placing Judge
Chef Smithhart – Placing Judge/Claims Clerk
Jeff Furmanski - Placing Judge
Melinda Vest – Horse Identifier
Ron Anthony – Clerk of Scales
Tim Dalton – Clerk of Scales
Raymond Lehr – Track Superintendent
Mark Hoard – Paddock Judge
Scott Jordan – Starter
Kevin Greely – Stall Superintendent / Alternate Racing Official
Art Teal – Paddock Blacksmith
D. Chad Cockerham – Outrider
Willie Lavergne – Outrider

kentuckydowns.com - 5629 Nashville Rd - Franklin, KY 42134 - (270) 586-7778

Colby Lavergne - Outrider
Trey Miller – Outrider
Susie Perry – Horsemens Bookkeeper
Jeff Halterman – Photo Finish Operator – American Teletimer
Steve Dahm – Director of Security
Chris Sandefur – Mutuels Manager
Darren Piccirillo – Backside Security

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tyler B. Picklesimer', with a stylized flourish at the end.

Tyler B. Picklesimer
Racing Secretary

Date Preference System

The following date system of preference is used at Kentucky Downs:

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

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

1. In over-filled races, preference will be given to horses in order of their assigned preference dates, earliest date first. Horses having identical dates will be chosen by lot; however, where entry and running dates are the same, the horse with the entry date will have preference.
2. All horses intended for racing at Kentucky Downs will be assigned a preference date. A horse can have only one date at any particular time. Dates assigned will be of two types:

E-DATE

This date will correspond to: (a) the date on which a horse's foal papers and name card are submitted to the Identifier (the earliest date being the day when entries are first taken for the meeting). The deadline to submit foal papers/digital foal certificates to receive a date on day of entry is 9:30 a.m. Eastern. (b) The day on which a horse is first entered if his papers are not on file with the Identifier. To qualify for the latter E-Date, a horse must have been excluded from a race that appears on the overnight or he must have been entered in a condition book race that failed to fill through insufficient entries.

R-DATE

- This date will correspond to the day of a horse's most recent race at Kentucky Downs. An R-Date will also be assigned to a horse that scratches, providing the foal papers are on file with the identifier.
3. A horse retains his R-Date until he receives a newer R-Date. No horse with an established R-Date may receive an E-Date. A horse whose papers are removed from the Identifier's office will lose his date and must subsequently re-establish a date in order to receive preference. A horse with an E-Date cannot receive a newer E-Date. Horses starting at another racetrack will forfeit any date they may have at Kentucky Downs. Additionally, horses racing at Kentucky Downs without foal papers on site will not retain their R-Date.
 4. Preference dates are good for any type of race or distance (other than maiden dates).
 5. Maiden dates will be kept separately and will not have preference in winners' races.
 6. No E-Date will be assigned to the second choice of an un-split same-owner entry.
 7. A horse that has been placed on a list (Veterinarian, Steward, Starter, or Paddock Judge) will lose his date and be assigned an R-Date corresponding to the day he is removed from the list.

8. Horses on the Also-Eligible list shall be permitted to draw into races and will be assigned post positions in the order of their dates, earliest dates first.
9. A horse that is a scheduled starter in a canceled race will not receive an R-Date for that race but will retain his previous date.
10. The draw of stake and handicap races is not subject to date preference.
11. Preference dates are transferred through change in ownership and changes in trainer only after the proper transfer procedures have been completed through the Stewards' Office and delivered to the Racing Secretary's Office.
12. Date preference rules will not supersede KHRC rules regarding preference, eligibility, or scratches.

KENTUCKY HORSE RACING AND GAMING
CORPORATION

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

Jonathan Rabinowitz
CHAIRMAN

TO: Kentucky Horse Racing and Gaming Corporation
FROM: Barbara Borden, Chief State Steward
DATE June 30, 2024
RE: **LEXINGTON TROTS BREEDERS ASSOCIATION, LLC'S PROPOSED 2024 RACE MEET OFFICIALS**

By letter dated May 31, 2024, Gabe Prewitt, Vice President of Racing Operations at Lexington Trots Breeders Association, LLC requests approval of the attached roster of Racing Officials for Lexington Trots Breeders Association, LLC's 2024 Race Meet conducted at The Red Mile. Please be advised all Stewards have been accredited by Racing Officials Accreditation Program (ROAP) and all officials will be licensed by the opening day of its meet.

KHRGC staff recommends approval.

CORPORATION ACTION

_____ Approve

_____ Defer

_____ Deny



Lexington Trots Breeders Association, llc
May 31, 2024

Mrs. Jamie Eads, Executive Director
Kentucky Horse Racing Commission
4063 Iron Works Parkway, Building B
Lexington, Kentucky 40511

Dear Mrs. Eads,

The Red Mile respectfully requests approval from the Kentucky Horse Racing Commission for the following Standardbred Race Officials for our upcoming meet:

Patricia "PJ" Cooksey	Associate Judge
Jeff James	Associate Judge
Tina Seekman	Race Secretary
Jason Bluhm	Assistant Race Secretary
Greg Coon	Starter/Track Superintendent
Dan Coon	Starter/Track Superintendent
Mike Moss	Starter
Mike Stone	Paddock Judge
Peggy Grant	Horse Identifier
Donna Blauser	Timer & Photo Finish
Travis Blauser	Timer & Photo Finish
Tina Seekman	Charter/Program Coordinator/Clerk of Course
Melissa Xavier	Director of Mutuels
Harvey Taylor	Director of Racing Security
Chris Schnelle	Director of Security
Scott Freeman	Track Superintendent
Marion Pryor	Paddock Blacksmith

As always, The Red Mile shall be in compliance with all applicable state and federal laws. Thank you for your time concerning this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Gabe Prewitt', written over a white background.

Gabe Prewitt
VP of Racing Operations

Lexington Trots Breeders Assn., llc * 1101 Winbak Way * Lexington, KY 40504
Phone: (859)255-0752 * Fax: (859)231-0217

THOROUGHBRED RULINGS

2024 TB RULINGS LIST BY CATEGORY (through June 13, 2024)

NON-MEDICATION VIOLATIONS

	<u>Total</u>	<u>Fines</u>	<u>Suspensions</u>	<u>Disqualifications</u>	<u>Appeals</u>	
<u>Jockey Violations</u>						
Careless Riding	13	0	13	0	0	Routine riding offense
Overly Aggressive Riding	0	0	0	0	0	
Other Disciplinary Violations	5	5	0	0	0	Failure to fulfill riding engagement, failure to appear for race replay review, display of temper, touched rival while approaching finish, removed helmet while aboard mount
Subtotal	<u>18</u>	\$3,700				
<u>Other Licensee Violations</u>						
Misc. violations by licensees	3	2	1	0	0	Fined for falsification of license application, violated scratch regulation
Disorderly conduct and formal ejections	9	3	6	0	0	Tampered with human drug test, failure to heed directive of outriders, suspended for falsification of license application, assault on security guard, drug possession and failed drug test, interfering with commission employees while in the course of performing their duties
Suspended for non payment of fines	0	0	0	0	0	
Subtotal	<u>12</u>	\$2,350				
Other Rulings Issued	1	0	0	0	0	The remaining ruling that has been issued in 2024 is for information only and includes purse redistribution
TOTAL 2024 RULINGS	<u><u>31</u></u>	\$6,050				

2024 THOROUGHBRED RULINGS

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	DETERMINATION	DRUG CLASS	PENALTY OR ACTION	FINE	STATUS
24-0023	4/16/2024	4/13/2024	Walter A. Rodriguez	careless riding		Suspended 3 days April 21, April 24 and April 25, 2024		Suspension served
24-0024	4/21/2024	4/20/2024	Panagiotis Synnefias	Violated regulation that governs scratches		Fined	\$ 500	Not Paid
24-0025	5/10/2024	5/4/2024	Tyler Gaffalione	Touched rival with his left hand while nearing the finish line		Fined	\$ 2,500	Paid
24-0026	5/10/2024	5/2/2024	Martin Chuan	careless riding		Suspended 3 days May 18, May 19 and May 23, 2024		Suspension served
24-0027	5/10/2024	5/2/2024	Reyluis Gutierrez	Removed his helmet while aboard his mount after race 9		Fined	\$ 500	Paid
24-0028	5/10/2024	5/1/2024	Irado Ortiz, Jr.	careless riding		Suspended 3 days May 12, May 16 and May 17, 2024		Suspension served
24-0029	5/23/2024	1/4/2024	Tristan M. Franklin	Falsification of license application (failed to reveal arrest history)		Suspended pending appearance before Stewards		Current suspension
24-0030	5/25/2024	5/24/2024	Matt Shirer	Violated regulation that governs scratches		Fined	\$ 500	Not Paid
24-0031	5/27/2024	5/24/2024	David Garcia	Disorderly conduct (repeated extreme intoxication) and formal ejection from Turfway Park		Suspended pending appearance before Stewards		Current suspension

STANDARD BRED RULINGS

STANDARD BRED RULINGS 2024

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	LICENSE CATEGORY	COMMENTS	PENALTY/ ACTION	FINE	STATUS
J2024-001	4/30/2024	6/30/2013	Luke A McCarthy	D	Failure to drive when programmed	Fine	\$200	
J2024-002	4/15/2024	4/2/2024	Chris A Brown	O/T/D	Excessive Use of Whip	Fine	\$200	Pd.
J2024-003	4/30/2024	4/22/2024	Jacob T Stillwell	D	Excessive Use of Whip	Fine	\$200	LVM 6/11
J2024-004	4/30/2024	4/22/2024	Jafari S Frazier	O/T/D	Excessive Use of Whip	Fine	\$200	Pd.
J2024-005	4/22/2024	4/22/2024	Jim T Brinson	O/T/D	Excessive Use of Whip	Fine	\$200	Pd.
J2024-006	4/30/2024	4/29/2024	Marcus D Hill	O/T/D	Excessive Use of Whip	Fine	\$200	Pd.
J2024-007	5/7/2024	5/9/2024	Tyler Shehan	O/T/D	Excessive Use of Whip	Fine	\$200	
J2024-008	6/6/2024	5/27/2024	Emanuel Miller	D	Interference During the Running of the Race	Fine	\$200	
J2024-009	5/13/2024	5/14/2024	Devon Tharps	D	Leaning back in sulky	Fine	\$100	Pd.
J2024-010	6/6/2024	5/13/2024	Andy R Miller	O/T/D	Excessive Use of Whip	Fine	\$500	Pd.
J2024-011	6/6/2024	5/27/2024	Roy Marohn	T/D	Excessive Use of Whip	Fine	\$200	
J2024-012	6/6/2024	5/13/2024	Pat Curtin	T/D	Excessive Use of Whip	Fine	\$200	Pd.
J2024-013	6/6/2024	5/20/2024	Jamaal Denson	T/D	Interference During the Running of the Race	Fine	\$200	Pd.
J2024-014	6/6/2024	5/20/2024	Cordarius Stewart	T/D	Excessive Use of Whip	Fine	\$200	Pd.
J2024-015	6/6/2024	6/11/2024	Shae Vandervort	D	Excessive Use of Whip	Fine	\$200	Pd.
KYPS2024-01	5/25/2024	5/29/2024	Bernard Demars	O/T/D	Excessive Use of Whip	Fine	\$200	Pd.

QUARTER HORSE RULINGS

QUARTER HORSE RULINGS 2024

RULING NUMBER	RULING DATE	INFRACTION DATE	ISSUED TO	LICENSE CATEGORY	DETERMINATION	PENALTY/ ACTION	FINE	STATUS
SR 24-001	3/18/24	3/16/24	Joel Huitron	Owner	Falsification of license application	\$500 fine, his license is revoked, he is denied the privileges of all facilities under the jurisdiction of the KHRC, entry of all horses owned or trained by Mr. Huitron is denied pending transfer to persons acceptable to the stewards, Mr. Huitron is required to appear in person before the KHRC License Review Committee for any future license consideration.	\$500	Paid
SR 24-002	3/20/24	3/17/24	Claudio Ponce Aguilar	Jockey	Careless riding & excessive use of whip	Fined	\$500	Paid
SR 24-003	3/25/24	3/19/24	Germarius O'Neal	Jockey	Careless riding	Fined	\$300	
SR 24-004	3/28/24	3/24/24	Bryan Candanosa	Jockey	Careless riding	Fined	\$300	
SR 24-005	3/28/24	3/25/24	Diego Villamil Bocanegra	Jockey	Careless riding	Fined	\$300	Paid
SR 24-006	3/28/24	3/26/24	James A. Flores	Jockey	Careless riding	Fined	\$300	
SR 24-007	3/27/24	3/25/24	Germarius O'Neal	Jockey	Careless riding	Fined	\$300	
SR 24-008	3/27/24	3/26/24	Germarius O'Neal	Jockey	Careless riding	Suspended 8 calendar days (April 8, 2024 to and including April 15, 2024)		Suspension Served
SR 24-009	4/11/24	3/16/24	Janie Espinoza	Owner	Prohibited Substance - Clenbuterol in hair sample #7554874	SWEET TADPOLE disqualified, purse money forfeited and redistributed		
SR 24-010	4/11/24	3/17/24	Ann Albin	Owner	Prohibited Substance - Clenbuterol in hair sample #7554838	WHIRLAWAY PARTY disqualified, purse money forfeited and redistributed		
SR 24-011	4/11/24	3/22/24	Isaac Salgado	Owner	Prohibited Substance - Clenbuterol in hair sample #A0034252689	CURLIE BILL disqualified, purse money forfeited and redistributed		
SR 24-012	4/11/24	3/22/24	Reynaldo Munoz	Owner	Prohibited Substances - Albuterol, Zilpaterol, Clenbuterol in hair sample #A0034252703	MS APOLLITICALMONEY disqualified, purse money forfeited and redistributed		
SR 24-013	4/11/24	3/18/24	Teddy Guy, Jr.	Trainer	Class C Drug - blood sample #705315 contained Phenbutazone at a level of .0757 ug/mL	Fined, HOSANNA HOSANNA disqualified and purse money forfeited and redistributed	\$500	
SR 24-014	4/11/24	3/18/24	Edgar Huitron	Owner	Class C Drug - blood sample #705315 contained Phenbutazone at a level of .0757 ug/mL	HOSANNA HOSANNA disqualified and purse money forfeited and redistributed		
_____ Since April 23, 2024 Commission Meeting _____								
SR 24-015	4/19/24	3/24/24	Clinton Crawford	Trainer	Class B Drug - blood sample #705271 contained Capsaicin	Fined, Suspended 15 days (April 30, 24 - May 14, 24), CARTEL CHIEF disqualified and purse money forfeited and redistributed	\$500	Paid, Suspension Served
SR 24-016	4/19/24	3/24/24	Randy & Sandy Coleman	Owners	Class B Drug - blood sample #705271 contained Capsaicin	CARTEL CHIEF disqualified and purse money forfeited and redistributed		

KHRC Veterinary Report

Keeneland Spring 2024

Total Starts	1306
Post Race Samples	366
tCO ₂	206
Veterinary Scratches	47
Pre-Race	37
On-Track	10
Soundness related	5
Gate/paddock Injury	5
KHRC Veterinary List	69
Scratches	47
Race Injuries/post race lame/test barn lame	18
EIPH	3
Physical Distress	1
Claimed horses	87
Voided Claims	10
Ambulance Runs	4
Racing Fatalities	1
Musculo-skeletal	1
Sudden Death	0
Training Fatalities	1
Traumatic Musculo-Skeletal	1
Sudden Death	0

KHRC Veterinary Report

Churchill Downs Spring Meet 2024

Total Starts	3432
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Post Race Samples	1015
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tCO ₂	569
-----	-----
Veterinary Scratches	103
-----	-----
Pre-Race	80
-----	-----
On-Track	23
-----	-----
Soundness related	13
-----	-----
Gate/paddock Injury	10
-----	-----
KHRC Veterinary List	157
-----	-----
Scratches	103
-----	-----
Race Injuries / Post Race / Test Barn Lameness	43
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EIPH/Bled	3
-----	-----
Heat / Physical Distress	8
-----	-----
Claimed horses	310
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Voided Claims	30
-----	-----
Ambulance Runs	13
-----	-----
Racing Fatalities	2
-----	-----
Musculo-skeletal	2
-----	-----
Training Fatalities	0
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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

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
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

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
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							4	8,792	0.45
	Non-Musculoskeletal	1	0	0	0	0	0							1		0.11
	TOTAL	1	0	1	1	1	1							5		0.57

PARI-MUTUEL WAGERING DIVISION

Pari-Mutuel Wagering for March 2024

March

2024

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
Race Dates	0	0	0	0	0	0	6	18	0	24
On-Track Handle	\$0	\$0	\$0	\$0	\$0	\$0	\$76,704	\$1,284,251	\$0	\$1,360,955
Return to Public	\$0	\$0	\$0	\$0	\$0	\$0	\$58,154	\$1,016,538	\$0	\$1,074,692
Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$13,248	\$246,544	\$0	\$259,791
Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$5,231	\$20,291	\$0	\$25,522
Breakage	\$0	\$0	\$0	\$0	\$0	\$0	\$82	\$897	\$0	\$979
Minus Pools	\$0	\$0	\$0	\$0	\$0	\$0	(\$10)	(\$19)	\$0	(\$30)
Daily Average Live Handle							\$12,784	\$71,347		\$56,706
Backside Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,421	\$0	\$6,421
Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$1,151	\$19,264	\$0	\$20,414
Thoroughbred Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,632	\$0	\$9,632
Standardbred Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quarter Horse Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$767	\$0	\$0	\$767
Equine Drug Research	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$1,284	\$0	\$1,361
Higher Ed Equine Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$1,284	\$0	\$1,361
Equine Industry Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$153	\$2,589	\$0	\$2,722
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$4,495	\$0	\$4,572

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	
Off-Track Handle (Simulcast)	\$1,925,112	\$6,771	\$70,815	\$831,881	\$2,019,559	\$930,825	\$1,437,512	\$124,773	\$987,533	\$290,163	\$8,624,945
Thoroughbred	\$1,839,931	\$6,413	\$64,216	\$785,160	\$2,019,559	\$851,854	\$0	\$109,306	\$934,814	\$226,870	\$6,818,122
Standardbred	\$75,462	\$343	\$5,697	\$63,806	\$0	\$56,598	\$1,413,618	\$14,826	\$40,320	\$51,756	\$1,722,425
Quarter Horse	\$9,720	\$15	\$791	\$2,814	\$0	\$20,478	\$22,719	\$641	\$12,399	\$10,210	\$79,784
All Other Breeds	\$0	\$0	\$111	\$101	\$0	\$1,898	\$1,175	\$0	\$0	\$1,329	\$4,614
Excise Tax - Simulcast	\$28,877	\$0	\$0	\$12,478	\$30,293	\$13,962	\$0	\$0	\$14,813	\$0	\$100,424
Thoroughbred Dev. Fund	\$18,399	\$0	\$0	\$7,652	\$20,196	\$8,519	\$0	\$1,093	\$9,348	\$0	\$65,206
Standardbred Dev. Fund	\$755	\$0	\$0	\$638	\$0	\$566	\$0	\$148	\$403	\$0	\$2,510
Quarter Horse Dev. Fund	\$97	\$0	\$0	\$29	\$0	\$224	\$0	\$6	\$124	\$0	\$480
Equine Drug Research	\$963	\$0	\$0	\$416	\$1,010	\$465	\$0	\$0	\$494	\$0	\$3,347
Higher Education Equine Trust	\$963	\$0	\$0	\$416	\$1,010	\$465	\$0	\$0	\$494	\$0	\$3,347
Equine Industry Programs	\$481	\$0	\$0	\$208	\$505	\$233	\$0	\$0	\$247	\$0	\$1,674
General Fund	\$7,219	\$0	\$0	\$3,120	\$7,573	\$3,491	\$0	(\$1,248)	\$3,703	\$0	\$23,858

Pari-Mutuel Wagering for March 2024

March

2024

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On-Track Wagers on Historical Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC		Ellis Entertainment, LLC	Kentucky Downs, LLC		Lovington Trotts Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC		WKY Development, LLC	Grand Total
	Derby City Gaming	Derby City Gaming Downtown	Corbin	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Sandy's Racing and Gaming	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$222,827,998	\$17,869,326	\$3,452,842	\$46,557,177	\$25,564,948	\$48,744,276	\$178,831,740	\$91,422,061	\$38,248,720	\$31,766,194	\$67,695,782	\$175,030,584	\$947,811,648
Return to Public	\$201,588,302	\$16,021,379	\$3,080,491	\$42,031,727	\$23,067,382	\$43,985,908	\$162,606,033	\$83,057,507	\$34,753,702	\$28,565,135	\$61,057,402	\$159,555,672	\$859,390,641
Pool Growth	\$795,710	\$192,713	\$14,734	(\$43,352)	\$89,096	\$217,187	\$324,397	\$326,132	\$166,717	\$191,120	\$158,980	(\$135,497)	\$2,297,937
Breakage	\$239	\$140	\$15	\$1,006	\$754	\$368	\$4,853	\$6,360	\$1,012	\$12	\$56	\$174	\$14,989
Gross Commission - Win	\$20,243,746	\$1,655,095	\$357,602	\$4,567,797	\$2,387,716	\$4,540,814	\$15,896,457	\$8,032,063	\$3,327,288	\$3,009,927	\$6,479,344	\$15,610,235	\$86,108,083
Excise Tax - HHR	\$3,339,420	\$268,040	\$51,793	\$698,358	\$383,474	\$731,164	\$2,682,476	\$1,371,331	\$573,731	\$476,493	\$1,015,437	\$2,625,459	\$14,217,175
Thoroughbred Dev. Fund	\$1,669,710	\$134,020	\$0	\$0	\$191,737	\$365,582	\$1,341,238	\$342,833	\$0	\$238,246	\$507,718	\$656,365	\$5,447,449
Standardbred Dev. Fund	\$0	\$0	\$34,528	\$465,572	\$0	\$0	\$0	\$457,110	\$0	\$0	\$0	\$875,153	\$1,832,363
Quarter Horse Dev. Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382,487	\$0	\$0	\$0	\$382,487
General Fund and Other	\$1,669,710	\$134,020	\$17,264	\$232,786	\$191,737	\$365,582	\$1,341,238	\$571,388	\$191,244	\$238,246	\$507,718	\$1,093,941	\$6,554,875
Adjusted Commission - Win	\$16,904,326	\$1,387,055	\$305,809	\$3,869,439	\$2,004,242	\$3,809,650	\$13,213,981	\$6,660,732	\$2,753,557	\$2,533,434	\$5,463,907	\$12,984,776	\$71,890,909
Avg. Terminal Count	1,285	479	51	448	298	446	1,133	805	696	458	813	1,222	8,095
Adjusted Commission - Win/Avg. T.	\$13,154	\$2,897	\$6,011	\$8,632	\$6,723	\$8,537	\$11,659	\$8,272	\$4,200	\$5,537	\$6,719	\$10,622	\$92,962

Advance Deposit Account Wagering

	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$85,675	\$10,021	\$150,453	\$831,046	\$8,599,634	\$12,137,697	\$13,522	\$2,368,721	\$24,196,768
In-State Races	\$162	\$2,184	\$153	\$114,704	\$1,134,555	\$2,001,024	\$2,882	\$236,734	\$3,492,398
Out-of-State Races	\$85,513	\$7,837	\$150,300	\$716,342	\$7,465,079	\$10,136,673	\$10,640	\$2,131,987	\$20,704,369
Excise Tax - ADW	\$1,285	\$150	\$2,257	\$12,466	\$128,995	\$182,065	\$203	\$35,531	\$362,952
Host Track - Purses	\$546	\$64	\$959	\$5,298	\$54,823	\$77,378	\$86	\$15,101	\$154,254
Host Tracks	\$546	\$64	\$959	\$5,298	\$54,823	\$77,378	\$86	\$15,101	\$154,254
General Fund	\$193	\$23	\$339	\$1,870	\$19,349	\$27,310	\$30	\$5,330	\$54,443

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	\$14,700,964
Equine Drug Research	\$4,708
Equine Industry Program	\$4,396
Higher Education Program	\$4,708
K. Thoroughbred Development Fund	\$5,522,288
K. Standardbred Development Fund	\$1,834,874
K. Quarter Horse Development Fund	\$383,735
Host Track - Purses	\$154,254
Host Tracks	\$154,254
General Fund (See Note on Caps)	\$6,637,747
Backside Improvement Fund	\$6,421

Pari-Mutuel Wagering for FY 2024 (YTD)

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
Race Dates	39	12	24	17	7	33	6	70	5	213
On-Track Handle	\$8,806,964	\$36,997	\$2,569,884	\$16,270,885	\$1,887,813	\$1,062,341	\$76,704	\$3,890,567	\$42,113	\$34,644,288
Return to Public	\$6,485,010	\$26,786	\$1,953,798	\$12,440,543	\$1,376,480	\$827,703	\$58,154	\$2,938,805	\$35,984	\$28,143,243
Commission	\$1,692,393	\$7,396	\$495,512	\$2,923,899	\$341,273	\$216,984	\$13,248	\$747,089	\$8,955	\$6,446,750
Settlement	\$623,774	\$2,866	\$118,748	\$893,996	\$168,970	\$20,834	\$5,231	\$202,025	(\$2,861)	\$2,033,583
Breakage	\$7,380	\$98	\$2,189	\$12,685	\$1,430	\$693	\$82	\$2,710	\$45	\$27,292
Minus Pools	(\$1,593)	(\$130)	(\$343)	(\$239)	(\$340)	(\$3,872)	(\$10)	(\$62)	(\$10)	(\$6,800)
Daily Average Live Handle	\$225,820	\$3,083	\$107,079	\$957,111	\$269,688	\$32,192	\$12,784	\$55,580	\$8,423	\$162,649
Backside Improvement Fund	\$44,035	\$0	\$12,849	\$81,354	\$9,439	\$0	\$0	\$19,453	\$0	\$167,131
Excise Tax	\$132,104	\$555	\$38,548	\$244,083	\$28,317	\$15,935	\$1,151	\$58,359	\$632	\$519,684
Thoroughbred Development Fund	\$66,052	\$0	\$19,274	\$122,032	\$14,159	\$0	\$0	\$29,179	\$0	\$250,696
Standardbred Development Fund	\$0	\$370	\$0	\$0	\$0	\$10,623	\$0	\$0	\$421	\$11,415
Quarter Horse Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$767	\$0	\$0	\$767
Equine Drug Research	\$8,807	\$37	\$2,570	\$16,271	\$1,888	\$1,062	\$77	\$3,891	\$42	\$34,644
Higher Ed Equine Trust	\$8,807	\$37	\$2,570	\$16,271	\$1,888	\$1,062	\$77	\$3,891	\$42	\$34,644
Equine Industry Programs	\$17,614	\$74	\$5,140	\$32,542	\$3,776	\$2,125	\$153	\$7,781	\$84	\$69,289
General Fund	\$30,824	\$37	\$8,995	\$56,948	\$6,607	\$1,062	\$77	\$13,617	\$42	\$118,210

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	
Off-Track Handle (Simulcast)	\$14,766,057	\$102,789	\$833,816	\$7,314,175	\$17,837,415	\$7,937,066	\$11,653,116	\$527,427	\$7,413,565	\$1,737,829	\$70,123,255
Thoroughbred	\$14,272,680	\$99,500	\$776,225	\$6,766,336	\$17,777,011	\$7,276,921	\$237	\$457,072	\$7,140,439	\$1,400,309	\$55,966,730
Standardbred	\$421,248	\$2,444	\$47,746	\$516,189	\$0	\$536,953	\$11,566,972	\$68,532	\$223,320	\$300,436	\$13,683,840
Quarter Horse	\$72,129	\$845	\$8,986	\$31,529	\$60,389	\$110,996	\$84,595	\$1,799	\$49,806	\$35,755	\$456,831
All Other Breeds	\$0	\$0	\$859	\$121	\$0	\$12,196	\$1,311	\$18	\$0	\$1,329	\$15,833
Excise Tax - Simulcast	\$221,491	\$0	\$0	\$109,713	\$267,561	\$119,056	\$0	\$0	\$111,203	\$0	\$829,024
Thoroughbred Dev. Fund	\$142,727	\$0	\$0	\$67,663	\$177,770	\$72,769	\$0	\$4,571	\$71,404	\$0	\$536,905
Standardbred Dev. Fund	\$4,212	\$0	\$0	\$5,162	\$0	\$5,370	\$0	\$685	\$2,233	\$0	\$17,662
Quarter Horse Dev. Fund	\$721	\$0	\$0	\$316	\$604	\$1,232	\$0	\$18	\$498	\$0	\$3,390
Equine Drug Research	\$7,383	\$0	\$0	\$3,657	\$8,919	\$3,969	\$0	\$0	\$3,707	\$0	\$27,634
Higher Education Equine Trust	\$7,383	\$0	\$0	\$3,657	\$8,919	\$3,969	\$0	\$0	\$3,707	\$0	\$27,634
Equine Industry Programs	\$3,692	\$0	\$0	\$1,829	\$4,459	\$1,984	\$0	\$0	\$1,853	\$0	\$13,817
General Fund	\$55,373	\$0	\$0	\$27,428	\$66,890	\$29,764	\$0	(\$5,274)	\$27,601	\$0	\$201,982

Pari-Mutuel Wagering for FY 2024 (YTD)

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC		Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC		WKY Development, LLC	Grand Total
	Derby City Gaming	Derby City Gaming Downtown	Corbin	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Sandy's Racing and Gaming	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$1,773,967,527	\$67,221,391	\$23,230,966	\$336,911,597	\$205,138,724	\$370,736,277	\$1,395,589,052	\$725,282,552	\$172,854,871	\$253,447,888	\$500,968,906	\$1,309,358,399	\$7,134,708,149
Return to Public	\$1,612,220,834	\$60,256,118	\$20,674,734	\$302,779,696	\$185,636,745	\$335,457,547	\$1,271,563,333	\$650,046,676	\$156,869,738	\$228,628,961	\$452,204,998	\$1,191,750,334	\$6,478,089,715
Pool Growth	\$1,604,035	\$652,673	\$178,141	\$1,084,070	\$416,787	\$771,314	\$2,088,584	\$1,890,173	\$867,610	\$1,110,771	\$852,396	\$676,907	\$12,193,459
Breakage	\$240	\$384	\$150	\$6,617	\$4,981	\$3,316	\$47,088	\$55,317	\$3,647	\$12	\$56	\$175	\$121,984
Gross Commission - Win	\$160,142,418	\$6,312,215	\$2,377,942	\$33,041,214	\$19,080,211	\$34,504,101	\$121,890,047	\$63,290,397	\$15,113,876	\$23,708,144	\$47,911,455	\$116,930,985	\$644,303,007
Excise Tax - HHR	\$26,609,513	\$1,008,321	\$348,464	\$5,053,674	\$3,077,081	\$5,561,044	\$20,933,836	\$10,879,238	\$2,592,823	\$3,801,718	\$7,514,534	\$19,640,376	\$107,020,622
Thoroughbred Dev. Fund	\$13,304,756	\$504,160	\$0	\$0	\$1,538,540	\$2,780,522	\$10,466,918	\$2,719,810	\$0	\$1,900,859	\$3,757,267	\$4,910,094	\$41,882,927
Standardbred Dev. Fund	\$0	\$0	\$232,310	\$3,369,116	\$0	\$0	\$0	\$3,626,413	\$0	\$0	\$0	\$0	\$6,546,792
Quarter Horse Dev. Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,728,549	\$0	\$0	\$0	\$1,728,549
General Fund and Other	\$13,304,756	\$504,160	\$116,155	\$1,684,558	\$1,538,540	\$2,780,522	\$10,466,918	\$4,533,016	\$864,274	\$1,900,859	\$3,757,267	\$8,183,490	\$49,634,516
Adj. Commission - Win	\$133,532,905	\$5,303,894	\$2,029,478	\$27,987,540	\$16,003,130	\$28,943,057	\$100,966,212	\$52,411,159	\$12,521,053	\$19,906,426	\$40,396,922	\$97,290,609	\$537,282,365

Advance Deposit Account Wagering

	AmWest Entertainment	eBet Technologies	Len Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$1,348,884	\$348,555	\$1,083,349	\$8,107,817	\$78,338,926	\$117,839,245	\$241,096	\$26,082,375	\$233,390,247
In-State Races	\$84,010	\$37,128	\$33,557	\$1,574,544	\$16,172,923	\$30,787,746	\$58,351	\$7,174,564	\$55,922,822
Out-of-State Races	\$1,264,874	\$311,428	\$1,049,793	\$6,533,274	\$62,166,002	\$87,051,499	\$182,745	\$18,907,811	\$177,467,425
Excise Tax - ADW	\$20,233	\$5,228	\$16,250	\$121,617	\$1,175,084	\$1,767,589	\$3,616	\$391,236	\$3,500,854
Host Track - Purses	\$8,599	\$2,222	\$6,906	\$51,687	\$499,411	\$751,225	\$1,537	\$166,275	\$1,487,863
Host Tracks	\$8,599	\$2,222	\$6,906	\$51,687	\$499,411	\$751,225	\$1,537	\$166,275	\$1,487,863
General Fund	\$3,035	\$784	\$2,438	\$18,243	\$176,263	\$265,138	\$542	\$58,685	\$525,128

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	\$111,870,164
Equine Drug Research	\$62,278
Equine Industry Program	\$83,106
Higher Education Program	\$62,278
K. Thoroughbred Development Fund	\$42,670,527
K. Standardbred Development Fund	\$13,803,707
K. Quarter Horse Development Fund	\$1,732,706
Host Track - Purses	\$1,487,863
Host Tracks	\$1,487,863
General Fund (See Note on Caps)	\$50,479,836
Backside Improvement Fund	\$167,131

Pari-Mutuel Wagering for April 2024

April

2024

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
Race Dates	2	0	0	16	0	0	0	0	10	28
On-Track Handle	\$1,680,272	\$0	\$0	\$15,831,087	\$0	\$0	\$0	\$0	\$60,842	\$17,572,201
Return to Public	\$1,312,389	\$0	\$0	\$12,379,493	\$0	\$0	\$0	\$0	\$46,947	\$13,738,829
Commission	\$324,324	\$0	\$0	\$2,813,738	\$0	\$0	\$0	\$0	\$13,288	\$3,151,350
Settlement	\$42,077	\$0	\$0	\$627,507	\$0	\$0	\$0	\$0	\$553	\$670,137
Breakage	\$1,530	\$0	\$0	\$12,947	\$0	\$0	\$0	\$0	\$76	\$14,553
Minus Pools	(\$48)	\$0	\$0	(\$2,598)	\$0	\$0	\$0	\$0	(\$23)	(\$2,669)
Daily Average Live Handle	\$840,136	\$0	\$0	\$989,443	\$0	\$0	\$0	\$0	\$6,084	\$627,579
Backside Improvement Fund	\$8,401	\$0	\$0	\$79,155	\$0	\$0	\$0	\$0	\$0	\$87,557
Excise Tax	\$25,204	\$0	\$0	\$237,486	\$0	\$0	\$0	\$0	\$913	\$263,583
Thoroughbred Development Fund	\$12,802	\$0	\$0	\$118,733	\$0	\$0	\$0	\$0	\$0	\$131,335
Standardbred Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608	\$608
Quarter Horse Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equine Drug Research	\$1,680	\$0	\$0	\$15,831	\$0	\$0	\$0	\$0	\$61	\$17,572
Higher Ed Equine Trust	\$1,680	\$0	\$0	\$15,831	\$0	\$0	\$0	\$0	\$61	\$17,572
Equine Industry Programs	\$3,361	\$0	\$0	\$31,662	\$0	\$0	\$0	\$0	\$122	\$35,144
General Fund	\$5,881	\$0	\$0	\$55,409	\$0	\$0	\$0	\$0	\$61	\$61,351

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	
Off-Track Handle (Simulcast)	\$1,750,708	\$9,645	\$80,439	\$764,353	\$2,147,355	\$1,145,657	\$463,413	\$100,773	\$885,315	\$336,148	\$7,683,808
Thoroughbred	\$1,688,140	\$9,304	\$74,179	\$698,770	\$2,146,243	\$1,090,659	\$0	\$95,487	\$849,510	\$259,111	\$6,911,403
Standardbred	\$55,789	\$281	\$5,549	\$62,484	\$0	\$42,472	\$452,157	\$5,082	\$32,995	\$59,895	\$716,704
Quarter Horse	\$6,779	\$80	\$689	\$3,099	\$1,112	\$10,954	\$10,122	\$204	\$2,810	\$16,081	\$51,889
All Other Breeds	\$0	\$0	\$42	\$0	\$0	\$1,572	\$1,135	\$0	\$0	\$1,061	\$3,810
Excise Tax - Simulcast	\$26,261	\$0	\$0	\$11,465	\$32,210	\$17,185	\$0	\$0	\$13,280	\$0	\$100,401
Thoroughbred Dev. Fund	\$16,881	\$0	\$0	\$6,988	\$21,462	\$10,907	\$0	\$955	\$8,495	\$0	\$65,688
Standardbred Dev. Fund	\$558	\$0	\$0	\$625	\$0	\$425	\$0	\$51	\$330	\$0	\$1,988
Quarter Horse Dev. Fund	\$68	\$0	\$0	\$31	\$11	\$125	\$0	\$2	\$28	\$0	\$265
Equine Drug Research	\$875	\$0	\$0	\$382	\$1,074	\$573	\$0	\$0	\$443	\$0	\$3,347
Higher Education Equine Trust	\$875	\$0	\$0	\$382	\$1,074	\$573	\$0	\$0	\$443	\$0	\$3,347
Equine Industry Programs	\$438	\$0	\$0	\$191	\$537	\$268	\$0	\$0	\$221	\$0	\$1,673
General Fund	\$6,565	\$0	\$0	\$2,866	\$8,053	\$4,296	\$0	(\$1,008)	\$3,320	\$0	\$24,092

Pari-Mutuel Wagering for April 2024

April

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC		Elita Entertainment, LLC	Kentucky Downs, LLC		Lexington Tots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turway Park, LLC		WKY Development, LLC	Grand Total
	Derby City Gaming	Derby City Gaming Downtown	Corbin	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Sandy's Racing and Gaming	Newport	Turway Park	Oak Grove	
On-Track Handle	\$192,751,649	\$15,437,406	\$3,464,568	\$39,752,286	\$21,285,450	\$42,441,153	\$151,543,844	\$85,286,823	\$32,608,822	\$30,615,437	\$55,918,477	\$150,298,364	\$821,404,278
Return to Public	\$174,972,085	\$13,852,720	\$3,065,690	\$35,683,395	\$19,133,730	\$38,542,253	\$137,793,698	\$77,515,123	\$29,725,119	\$27,642,800	\$50,294,683	\$136,734,845	\$744,956,140
Pool Growth	\$248,375	\$161,220	\$51,308	\$183,659	\$162,679	(\$17,490)	\$298,108	\$227,608	\$101,923	\$107,308	\$248,795	\$194,613	\$1,968,107
Breakage	\$857	\$107	\$10	\$766	\$581	\$344	\$4,272	\$5,753	\$977	\$80	\$275	\$398	\$14,418
Gross Commission - Win	\$17,530,332	\$1,423,360	\$347,560	\$3,884,466	\$1,988,461	\$3,916,046	\$13,447,766	\$7,538,340	\$2,780,803	\$2,865,249	\$5,374,724	\$13,368,508	\$74,465,615
Excise Tax - HHR	\$2,891,275	\$231,561	\$51,969	\$596,284	\$319,282	\$636,617	\$2,273,158	\$1,279,302	\$489,132	\$459,232	\$838,777	\$2,254,475	\$12,321,064
Thoroughbred Dev. Fund	\$1,445,637	\$115,781	\$0	\$0	\$159,641	\$318,309	\$1,136,579	\$319,826	\$0	\$229,616	\$419,389	\$563,619	\$4,708,395
Standardbred Dev. Fund	\$0	\$0	\$34,646	\$397,523	\$0	\$0	\$0	\$426,434	\$0	\$0	\$0	\$751,492	\$1,610,094
Quarter Horse Dev. Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$326,088	\$0	\$0	\$0	\$326,088
General Fund and Other	\$1,445,637	\$115,781	\$17,323	\$198,761	\$159,641	\$318,309	\$1,136,579	\$533,043	\$163,044	\$229,616	\$419,389	\$939,365	\$5,676,496
Adjusted Commission - Win	\$14,639,057	\$1,191,798	\$295,591	\$3,288,182	\$1,669,179	\$3,279,429	\$11,174,609	\$6,259,038	\$2,291,671	\$2,406,017	\$4,535,947	\$11,114,033	\$62,144,551
Avg. Terminal Count	1,292	475	50	448	298	445	1,122	811	626	456	815	1,218	8,056
Adjusted Commission - Win/Avg. T.	\$11,329	\$2,510	\$5,904	\$7,345	\$5,599	\$7,362	\$9,956	\$7,718	\$3,664	\$5,272	\$5,566	\$9,128	\$81,353

Advance Deposit Account Wagering

	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$108,100	\$15,552	\$165,316	\$1,113,693	\$11,782,291	\$18,769,293	\$38,195	\$3,245,038	\$35,237,478
In-State Races	\$33,600	\$5,481	\$23,531	\$513,924	\$5,429,664	\$10,632,024	\$27,320	\$1,849,254	\$18,514,798
Out-of-State Races	\$74,501	\$10,071	\$141,785	\$599,769	\$6,352,627	\$8,137,269	\$10,875	\$1,395,785	\$16,722,681
Excise Tax - ADW	\$1,622	\$233	\$2,480	\$16,705	\$176,734	\$281,539	\$573	\$48,676	\$528,562
Host Track - Purses	\$689	\$99	\$1,054	\$7,100	\$75,112	\$119,654	\$243	\$20,687	\$224,639
Host Tracks	\$689	\$99	\$1,054	\$7,100	\$75,112	\$119,654	\$243	\$20,687	\$224,639
General Fund	\$243	\$35	\$372	\$2,506	\$26,510	\$42,231	\$86	\$7,301	\$79,284

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 \$3M 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	\$13,213,610
Equine Drug Research	\$20,919
Equine Industry Program	\$36,818
Higher Education Program	\$20,919
K. Thoroughbred Development Fund	\$4,905,418
K. Standardbred Development Fund	\$1,612,691
K. Quarter Horse Development Fund	\$326,354
Host Track - Purses	\$224,639
Host Tracks	\$224,639
General Fund (See Note on Caps)	\$5,841,214
Backside Improvement Fund	\$87,557

Pari-Mutuel Wagering for FY 2024 (YTD)

FY 2024

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
Race Dates	41	12	24	33	7	33	6	70	15	241
On-Track Handle	\$10,487,236	\$36,997	\$2,569,884	\$32,101,972	\$1,887,813	\$1,062,341	\$76,704	\$3,890,567	\$102,955	\$52,216,489
Return to Public	\$7,797,399	\$26,766	\$1,953,798	\$24,820,036	\$1,376,480	\$827,703	\$58,154	\$2,938,805	\$82,931	\$39,882,072
Commission	\$2,016,717	\$7,396	\$495,512	\$5,737,637	\$341,273	\$216,984	\$13,248	\$747,089	\$22,244	\$9,598,100
Settlement	\$665,851	\$2,866	\$118,748	\$1,521,503	\$168,970	\$20,634	\$5,231	\$202,025	(\$2,307)	\$2,703,721
Breakage	\$8,910	\$98	\$2,169	\$25,632	\$1,430	\$693	\$82	\$2,710	\$121	\$41,845
Minus Pools	(\$1,641)	(\$130)	(\$343)	(\$2,837)	(\$340)	(\$3,872)	(\$10)	(\$62)	(\$34)	(\$9,270)
Daily Average Live Handle	\$255,786	\$3,083	\$107,079	\$972,787	\$269,688	\$32,192	\$12,784	\$55,580	\$6,884	\$216,666
Backside Improvement Fund	\$52,436	\$0	\$12,849	\$160,510	\$9,439	\$0	\$0	\$19,453	\$0	\$254,687
Excise Tax	\$157,309	\$555	\$38,548	\$481,530	\$28,317	\$15,935	\$1,151	\$58,359	\$1,544	\$783,247
Thoroughbred Development Fund	\$78,654	\$0	\$19,274	\$240,765	\$14,159	\$0	\$0	\$29,179	\$0	\$382,031
Standardbred Development Fund	\$0	\$370	\$0	\$0	\$0	\$10,623	\$0	\$0	\$1,030	\$12,023
Quarter Horse Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$767	\$0	\$0	\$767
Equine Drug Research	\$10,487	\$37	\$2,570	\$32,102	\$1,888	\$1,082	\$77	\$3,891	\$103	\$52,216
Higher Ed Equine Trust	\$10,487	\$37	\$2,570	\$32,102	\$1,888	\$1,082	\$77	\$3,891	\$103	\$52,216
Equine Industry Programs	\$20,974	\$74	\$5,140	\$64,204	\$3,776	\$2,125	\$153	\$7,781	\$206	\$104,433
General Fund	\$36,705	\$37	\$8,995	\$112,357	\$6,607	\$1,062	\$77	\$13,617	\$103	\$179,560

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	
Off-Track Handle (Simulcast)	\$16,516,765	\$112,434	\$914,256	\$8,078,528	\$19,984,770	\$9,082,723	\$12,116,530	\$628,200	\$8,298,881	\$2,073,976	\$77,807,061
Thoroughbred	\$15,980,820	\$106,804	\$850,404	\$7,465,105	\$19,923,254	\$8,367,580	\$237	\$552,559	\$7,989,950	\$1,659,420	\$62,878,133
Standardbred	\$477,037	\$2,725	\$53,298	\$578,674	\$0	\$579,425	\$12,019,129	\$73,614	\$256,315	\$360,331	\$14,400,545
Quarter Horse	\$78,908	\$905	\$9,655	\$34,628	\$61,501	\$121,950	\$94,717	\$2,003	\$52,616	\$51,836	\$508,720
All Other Breeds	\$0	\$0	\$901	\$121	\$0	\$13,768	\$2,446	\$18	\$0	\$2,390	\$19,643
Excise Tax - Simulcast	\$247,751	\$0	\$0	\$121,178	\$299,772	\$136,241	\$0	\$0	\$124,483	\$0	\$929,425
Thoroughbred Dev. Fund	\$159,608	\$0	\$0	\$74,651	\$199,233	\$83,676	\$0	\$5,526	\$79,899	\$0	\$602,593
Standardbred Dev. Fund	\$4,770	\$0	\$0	\$5,787	\$0	\$5,794	\$0	\$736	\$2,563	\$0	\$19,651
Quarter Horse Dev. Fund	\$789	\$0	\$0	\$347	\$615	\$1,357	\$0	\$20	\$526	\$0	\$3,655
Equine Drug Research	\$8,258	\$0	\$0	\$4,039	\$9,992	\$4,541	\$0	\$0	\$4,149	\$0	\$30,981
Higher Education Equine Trust	\$8,258	\$0	\$0	\$4,039	\$9,992	\$4,541	\$0	\$0	\$4,149	\$0	\$30,981
Equine Industry Programs	\$4,129	\$0	\$0	\$2,020	\$4,996	\$2,271	\$0	\$0	\$2,075	\$0	\$15,490
General Fund	\$61,938	\$0	\$0	\$30,294	\$74,943	\$34,060	\$0	(\$6,262)	\$31,121	\$0	\$228,074

Pari-Mutuel Wagering for FY 2024 (YTD)

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On-Track Wagers on Historical Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC		Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC		WKY Development, LLC	Grand Total
	Derby City Gaming	Derby City Gaming Downtown	Corbin	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Sandy's Racing and Gaming	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$1,966,719,176	\$82,658,796	\$26,695,534	\$376,663,882	\$226,424,174	\$413,177,430	\$1,547,132,896	\$810,569,375	\$205,463,693	\$284,063,325	\$556,887,383	\$1,459,656,763	\$7,956,112,427
Return to Public	\$1,787,192,919	\$74,108,838	\$23,740,424	\$338,463,091	\$204,770,475	\$373,999,800	\$1,409,357,032	\$737,561,799	\$186,594,857	\$256,271,761	\$502,499,682	\$1,328,485,179	\$7,223,045,855
Pool Growth	\$1,852,410	\$813,893	\$229,449	\$1,267,729	\$579,466	\$753,824	\$2,386,691	\$2,117,782	\$969,533	\$1,218,079	\$1,101,191	\$871,520	\$14,161,566
Breakage	\$1,097	\$491	\$160	\$7,383	\$5,562	\$3,660	\$51,360	\$61,070	\$4,624	\$92	\$331	\$573	\$136,402
Gross Commission - Win	\$177,672,750	\$7,735,575	\$2,725,502	\$36,925,680	\$21,068,672	\$38,420,147	\$135,337,814	\$70,828,738	\$17,894,680	\$26,573,393	\$53,286,179	\$130,299,493	\$718,768,622
Excise Tax - HHR	\$29,500,788	\$1,239,882	\$400,433	\$5,649,958	\$3,396,363	\$6,197,661	\$23,206,993	\$12,158,541	\$3,081,955	\$4,260,950	\$8,353,311	\$21,894,851	\$119,341,686
Thoroughbred Dev. Fund	\$14,750,394	\$619,941	\$0	\$0	\$1,698,181	\$3,098,831	\$11,603,497	\$3,039,635	\$0	\$2,130,475	\$4,176,655	\$5,473,713	\$46,591,322
Standardbred Dev. Fund	\$0	\$0	\$266,955	\$3,766,639	\$0	\$0	\$0	\$4,052,847	\$0	\$0	\$0	\$0	\$7,298,284
Quarter Horse Dev. Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,054,637	\$0	\$0	\$0	\$2,054,637
General Fund and Other	\$14,750,394	\$619,941	\$133,478	\$1,883,319	\$1,698,181	\$3,098,831	\$11,603,497	\$5,066,059	\$1,027,318	\$2,130,475	\$4,176,655	\$9,122,855	\$55,311,003
Adj. Commission - Win	\$148,171,962	\$6,495,693	\$2,325,069	\$31,275,722	\$17,672,309	\$32,222,486	\$112,130,820	\$58,670,197	\$14,812,724	\$22,312,443	\$44,932,869	\$108,404,642	\$599,426,936

Advance Deposit Account Wagering

	AmWest Entertainment	eBet Technologies	Len Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$1,456,984	\$364,108	\$1,248,665	\$9,221,510	\$90,121,216	\$136,908,538	\$279,291	\$29,327,413	\$268,627,725
In-State Races	\$117,609	\$42,609	\$67,088	\$2,088,468	\$21,602,587	\$41,419,770	\$85,671	\$9,023,818	\$74,437,620
Out-of-State Races	\$1,339,374	\$321,499	\$1,191,577	\$7,133,043	\$68,518,629	\$95,188,768	\$193,620	\$20,303,595	\$194,190,105
Excise Tax - ADW	\$21,855	\$5,462	\$18,730	\$138,323	\$1,351,818	\$2,049,128	\$4,189	\$439,911	\$4,029,416
Host Track - Purses	\$9,288	\$2,321	\$7,960	\$58,787	\$574,523	\$870,879	\$1,780	\$186,962	\$1,712,502
Host Tracks	\$9,288	\$2,321	\$7,960	\$58,787	\$574,523	\$870,879	\$1,780	\$186,962	\$1,712,502
General Fund	\$3,278	\$819	\$2,809	\$20,748	\$202,773	\$307,369	\$628	\$65,987	\$604,412

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	\$125,083,774
Equine Drug Research	\$83,197
Equine Industry Program	\$119,923
Higher Education Program	\$83,197
K. Thoroughbred Development Fund	\$47,575,946
K. Standardbred Development Fund	\$15,416,398
K. Quarter Horse Development Fund	\$2,059,059
Host Track - Purses	\$1,712,502
Host Tracks	\$1,712,502
General Fund (See Note on Caps)	\$56,321,050
Backside Improvement Fund	\$254,687

Pari-Mutuel Wagering for May 2024

May
2024

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On-Track Wagers on Live Horse Racing

	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
Race Dates	19	0	0	0	0	0	0	0	8	27
On-Track Handle	\$43,351,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,042	\$43,400,175
Return to Public	\$33,812,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,384	\$33,846,239
Commission	\$8,261,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,528	\$8,272,303
Settlement	\$1,250,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,103	\$1,255,325
Breakage	\$27,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$27,987
Minus Pools	(\$1,638)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$40)	(\$1,678)
Daily Average Live Handle	\$2,281,639								\$6,130	\$1,607,414
Backside Improvement Fund	\$216,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,756
Excise Tax	\$650,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$738	\$651,003
Thoroughbred Development Fund	\$325,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,133
Standardbred Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490	\$490
Quarter Horse Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equine Drug Research	\$43,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$43,400
Higher Ed Equine Trust	\$43,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$43,400
Equine Industry Programs	\$86,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98	\$86,800
General Fund	\$151,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$151,778

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	
Off-Track Handle (Simulcast)	\$1,244,373	\$55,093	\$166,008	\$1,220,043	\$4,186,750	\$1,176,406	\$496,569	\$166,677	\$1,581,079	\$438,305	\$10,731,302
Thoroughbred	\$1,208,035	\$54,985	\$160,572	\$1,170,357	\$4,179,030	\$1,098,079	\$0	\$161,845	\$1,546,105	\$371,984	\$9,950,992
Standardbred	\$29,455	\$108	\$4,426	\$47,502	\$0	\$56,033	\$484,247	\$4,483	\$29,816	\$46,048	\$701,118
Quarter Horse	\$6,883	\$0	\$976	\$2,183	\$7,720	\$21,184	\$11,927	\$349	\$5,159	\$19,282	\$75,662
All Other Breeds	\$0	\$0	\$34	\$0	\$0	\$2,111	\$395	\$0	\$0	\$992	\$3,532
Excise Tax - Simulcast	\$18,666	\$0	\$0	\$18,301	\$62,801	\$17,646	\$0	\$0	\$23,716	\$0	\$141,130
Thoroughbred Dev. Fund	\$12,080	\$0	\$0	\$11,704	\$41,790	\$10,981	\$0	\$1,618	\$15,461	\$0	\$93,835
Standardbred Dev. Fund	\$295	\$0	\$0	\$475	\$0	\$550	\$0	\$45	\$298	\$0	\$1,663
Quarter Horse Dev. Fund	\$69	\$0	\$0	\$22	\$77	\$233	\$0	\$3	\$52	\$0	\$456
Equine Drug Research	\$622	\$0	\$0	\$610	\$2,093	\$588	\$0	\$0	\$791	\$0	\$4,704
Higher Education Equine Trust	\$622	\$0	\$0	\$610	\$2,093	\$588	\$0	\$0	\$791	\$0	\$4,704
Equine Industry Programs	\$311	\$0	\$0	\$305	\$1,047	\$294	\$0	\$0	\$395	\$0	\$2,352
General Fund	\$4,666	\$0	\$0	\$4,575	\$15,700	\$4,412	\$0	(\$1,667)	\$5,929	\$0	\$33,616

Pari-Mutuel Wagering for May 2024

May

2024

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On-Track Wagers on Historical Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC		Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Tots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC		WKY Development, LLC	Grand Total
	Derby City Gaming	Derby City Gaming Downtown	Corbin	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Sandy's Racing and Gaming	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$208,938,724	\$19,026,137	\$3,741,881	\$42,369,738	\$22,987,168	\$43,814,229	\$186,443,083	\$87,985,824	\$34,022,034	\$31,266,173	\$80,988,659	\$160,156,519	\$879,736,128
Return to Public	\$187,831,106	\$17,411,678	\$3,335,937	\$38,121,673	\$20,750,880	\$39,560,010	\$152,038,533	\$80,018,708	\$30,969,914	\$28,069,072	\$55,050,251	\$145,393,067	\$798,550,829
Pool Growth	\$382,482	(\$111,045)	\$37,684	\$110,507	\$80,868	\$151,625	(\$402,089)	\$124,369	\$112,776	\$255,367	\$75,527	\$502,543	\$1,300,814
Breakage	\$1,096	\$144	\$17	\$824	\$596	\$335	\$4,704	\$5,344	\$822	\$115	\$366	\$298	\$14,651
Gross Commission - Win	\$18,742,040	\$1,725,361	\$368,222	\$4,136,734	\$2,155,023	\$4,102,259	\$14,801,915	\$7,837,405	\$2,938,521	\$2,941,620	\$5,880,525	\$14,280,611	\$79,870,236
Excise Tax - HHR	\$3,104,051	\$285,392	\$58,128	\$835,546	\$344,808	\$857,213	\$2,498,646	\$1,319,787	\$510,331	\$468,993	\$914,800	\$2,402,348	\$13,198,042
Thoroughbred Dev. Fund	\$1,552,025	\$142,696	\$0	\$0	\$172,404	\$328,607	\$1,248,323	\$329,947	\$0	\$234,496	\$457,400	\$800,567	\$5,066,485
Standardbred Dev. Fund	\$0	\$0	\$37,419	\$423,697	\$0	\$0	\$0	\$439,929	\$0	\$0	\$0	\$800,783	\$1,701,828
Quarter Horse Dev. Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340,220	\$0	\$0	\$0	\$340,220
General Fund and Other	\$1,552,025	\$142,696	\$18,709	\$211,849	\$172,404	\$328,607	\$1,248,323	\$549,911	\$170,110	\$234,496	\$457,400	\$1,000,978	\$6,087,509
Adjusted Commission - Win	\$15,637,969	\$1,439,968	\$312,094	\$3,501,188	\$1,810,215	\$3,445,046	\$12,305,299	\$8,517,618	\$2,428,191	\$2,472,627	\$4,945,725	\$11,858,263	\$66,674,194
Avg. Terminal Count	1,296	478	50	446	300	446	1,105	813	543	457	817	1,227	7,978
Adjusted Commission - Win/Avg. T.	\$12,063	\$3,014	\$6,198	\$7,842	\$6,035	\$7,718	\$11,139	\$8,015	\$4,476	\$5,413	\$6,057	\$9,667	\$87,636

Advance Deposit Account Wagering

	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$89,586	\$16,790	\$181,704	\$2,033,258	\$23,188,500	\$51,354,696	\$44,500	\$4,214,216	\$81,123,246
In-State Races	\$8	\$5,306	\$0	\$1,082,165	\$13,360,282	\$37,293,190	\$24,213	\$2,514,986	\$54,280,148
Out-of-State Races	\$89,580	\$11,484	\$181,704	\$951,093	\$9,828,217	\$14,061,506	\$20,287	\$1,699,230	\$26,843,099
Excise Tax - ADW	\$1,344	\$252	\$2,726	\$30,499	\$347,827	\$770,320	\$667	\$63,213	\$1,216,849
Host Track - Purses	\$571	\$107	\$1,158	\$12,962	\$147,827	\$327,386	\$284	\$26,866	\$517,161
Host Tracks	\$571	\$107	\$1,158	\$12,962	\$147,827	\$327,386	\$284	\$26,866	\$517,161
General Fund	\$202	\$38	\$409	\$4,575	\$52,174	\$115,548	\$100	\$9,462	\$182,527

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	\$15,205,023
Equine Drug Research	\$48,105
Equine Industry Program	\$89,153
Higher Education Program	\$48,105
K. Thoroughbred Development Fund	\$5,485,253
K. Standardbred Development Fund	\$1,703,981
K. Quarter Horse Development Fund	\$340,676
Host Track - Purses	\$517,161
Host Tracks	\$517,161
General Fund (See Note on Caps)	\$6,455,430
Backside Improvement Fund	\$216,756

Pari-Mutuel Wagering for FY 2024 (YTD)

FY 2024

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On-Track Wagers on Live Horse Racing

	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
Race Dates	60	12	24	33	7	33	6	70	23	268
On-Track Handle	\$53,838,369	\$36,997	\$2,566,884	\$32,101,972	\$1,887,813	\$1,062,341	\$76,704	\$3,890,567	\$151,997	\$95,616,844
Return to Public	\$41,610,254	\$26,766	\$1,953,798	\$24,820,036	\$1,376,480	\$827,703	\$58,154	\$2,938,805	\$118,315	\$73,728,311
Commission	\$10,278,492	\$7,396	\$495,512	\$5,737,637	\$341,273	\$216,984	\$13,248	\$747,089	\$32,772	\$17,870,403
Settlement	\$1,916,074	\$2,866	\$118,748	\$1,521,503	\$168,970	\$20,834	\$5,231	\$202,025	\$2,795	\$3,959,046
Breakage	\$36,828	\$98	\$2,169	\$25,632	\$1,430	\$693	\$82	\$2,710	\$189	\$69,832
Minus Pools	(\$3,280)	(\$130)	(\$343)	(\$2,837)	(\$340)	(\$3,872)	(\$10)	(\$62)	(\$74)	(\$10,948)
Daily Average Live Handle	\$897,306	\$3,083	\$107,079	\$972,787	\$269,688	\$32,192	\$12,784	\$55,580	\$8,609	\$356,779
Backside Improvement Fund	\$269,192	\$0	\$12,849	\$180,510	\$9,439	\$0	\$0	\$19,453	\$0	\$471,443
Excise Tax	\$807,576	\$555	\$38,548	\$481,530	\$28,317	\$15,935	\$1,151	\$58,359	\$2,280	\$1,434,250
Thoroughbred Development Fund	\$403,788	\$0	\$19,274	\$240,765	\$14,159	\$0	\$0	\$29,179	\$0	\$707,165
Standardbred Development Fund	\$0	\$370	\$0	\$0	\$0	\$10,623	\$0	\$0	\$1,520	\$12,513
Quarter Horse Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$767	\$0	\$0	\$767
Equine Drug Research	\$53,838	\$37	\$2,570	\$32,102	\$1,888	\$1,062	\$77	\$3,891	\$152	\$95,617
Higher Ed Equine Trust	\$53,838	\$37	\$2,570	\$32,102	\$1,888	\$1,062	\$77	\$3,891	\$152	\$95,617
Equine Industry Programs	\$107,677	\$74	\$5,140	\$64,204	\$3,776	\$2,125	\$153	\$7,781	\$304	\$191,233
General Fund	\$188,434	\$37	\$8,995	\$112,357	\$6,807	\$1,062	\$77	\$13,617	\$152	\$331,338

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC	WKY Development, LLC	Grand Total
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	
Off-Track Handle (Simulcast)	\$17,761,138	\$167,527	\$1,080,263	\$9,298,570	\$24,171,519	\$10,259,129	\$12,613,098	\$794,877	\$9,879,680	\$2,512,282	\$88,538,364
Thoroughbred	\$17,168,855	\$163,789	\$1,010,976	\$8,635,463	\$24,102,284	\$9,485,659	\$237	\$714,404	\$9,536,054	\$2,031,404	\$72,829,125
Standardbred	\$506,492	\$2,833	\$57,722	\$626,178	\$0	\$634,458	\$12,503,376	\$78,097	\$286,130	\$406,378	\$15,101,862
Quarter Horse	\$85,791	\$905	\$10,631	\$36,812	\$69,221	\$143,134	\$106,643	\$2,353	\$57,775	\$71,118	\$584,381
All Other Breeds	\$0	\$0	\$935	\$121	\$0	\$15,879	\$2,841	\$18	\$0	\$3,382	\$23,175
Excise Tax - Simulcast	\$266,417	\$0	\$0	\$139,479	\$362,573	\$153,887	\$0	\$0	\$148,199	\$0	\$1,070,555
Thoroughbred Dev. Fund	\$171,689	\$0	\$0	\$86,355	\$241,023	\$94,657	\$0	\$7,144	\$95,361	\$0	\$696,227
Standardbred Dev. Fund	\$5,065	\$0	\$0	\$6,262	\$0	\$6,345	\$0	\$781	\$2,861	\$0	\$21,314
Quarter Horse Dev. Fund	\$858	\$0	\$0	\$369	\$692	\$1,590	\$0	\$24	\$578	\$0	\$4,111
Equine Drug Research	\$8,881	\$0	\$0	\$4,649	\$12,086	\$5,130	\$0	\$0	\$4,940	\$0	\$35,685
Higher Education Equine Trust	\$8,881	\$0	\$0	\$4,649	\$12,086	\$5,130	\$0	\$0	\$4,940	\$0	\$35,685
Equine Industry Programs	\$4,440	\$0	\$0	\$2,325	\$6,043	\$2,565	\$0	\$0	\$2,470	\$0	\$17,843
General Fund	\$86,804	\$0	\$0	\$34,870	\$90,643	\$38,472	\$0	(\$7,949)	\$37,050	\$0	\$259,690

Pari-Mutuel Wagering for FY 2024 (YTD)

FY 2024

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. 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

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC		Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC	Revolutionary Racing Kentucky, LLC	Turfway Park, LLC		WKY Development, LLC	Grand Total
	Derby City Gaming	Derby City Gaming Downtown	Corbin	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Sandy's Racing and Gaming	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$2,173,655,900	\$101,684,934	\$30,437,394	\$419,033,620	\$249,411,342	\$456,991,659	\$1,713,575,959	\$898,555,199	\$239,485,727	\$315,329,498	\$617,874,042	\$1,619,813,281	\$8,835,848,555
Return to Public	\$1,975,024,025	\$91,520,517	\$27,076,361	\$376,584,764	\$225,521,155	\$413,559,810	\$1,561,395,565	\$817,580,507	\$217,564,770	\$284,340,833	\$557,549,932	\$1,473,878,246	\$8,021,596,494
Pool Growth	\$2,214,893	\$702,847	\$267,133	\$1,378,236	\$960,334	\$905,449	\$1,984,602	\$2,242,151	\$1,082,310	\$1,473,445	\$1,176,718	\$1,374,063	\$15,462,180
Breakage	\$2,192	\$635	\$177	\$8,207	\$6,158	\$3,904	\$56,004	\$66,414	\$5,446	\$207	\$687	\$871	\$151,053
Gross Commission - Win	\$198,414,790	\$9,460,935	\$3,093,724	\$41,062,414	\$23,223,695	\$42,522,407	\$150,139,729	\$78,666,143	\$20,833,201	\$29,515,013	\$59,146,704	\$144,560,104	\$798,638,858
Excise Tax - HHR	\$32,604,839	\$1,525,274	\$456,561	\$6,265,504	\$3,741,170	\$6,854,875	\$25,703,639	\$13,478,328	\$3,562,286	\$4,729,942	\$9,268,111	\$24,297,199	\$132,537,728
Thoroughbred Dev. Fund	\$16,302,419	\$762,637	\$0	\$0	\$1,870,585	\$3,427,437	\$12,851,820	\$3,369,582	\$0	\$2,364,971	\$4,634,055	\$6,074,300	\$51,657,807
Standardbred Dev. Fund	\$0	\$0	\$304,374	\$4,190,336	\$0	\$0	\$0	\$4,492,776	\$0	\$0	\$0	\$8,099,066	\$17,088,553
Quarter Horse Dev. Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,394,857	\$0	\$0	\$0	\$2,394,857
General Fund and Other	\$16,302,419	\$762,637	\$152,187	\$2,065,168	\$1,870,585	\$3,427,437	\$12,851,820	\$5,615,970	\$1,197,429	\$2,364,971	\$4,634,055	\$10,123,833	\$61,398,512
Adj. Commission - Win	\$163,609,951	\$7,935,661	\$2,637,163	\$34,776,910	\$19,482,524	\$35,667,532	\$124,436,089	\$65,187,815	\$17,240,915	\$24,785,070	\$49,878,564	\$120,262,605	\$666,101,130

Advance Deposit Account Wagering

	AniWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$1,546,569	\$380,898	\$1,430,369	\$11,254,768	\$113,309,716	\$187,963,233	\$323,791	\$33,541,629	\$349,750,973
In-State Races	\$117,615	\$47,915	\$57,088	\$3,170,632	\$34,962,869	\$78,712,960	\$109,884	\$11,538,804	\$128,717,768
Out-of-State Races	\$1,428,954	\$332,982	\$1,373,281	\$8,084,136	\$78,346,847	\$109,250,273	\$213,907	\$22,002,825	\$221,033,205
Excise Tax - ADW	\$23,199	\$5,713	\$21,456	\$168,822	\$1,699,646	\$2,819,448	\$4,857	\$503,124	\$5,246,265
Host Track - Purses	\$9,859	\$2,428	\$9,119	\$71,749	\$722,349	\$1,198,266	\$2,064	\$213,828	\$2,229,662
Host Tracks	\$9,859	\$2,428	\$9,119	\$71,749	\$722,349	\$1,198,266	\$2,064	\$213,828	\$2,229,662
General Fund	\$3,490	\$657	\$3,218	\$25,323	\$254,947	\$422,917	\$729	\$75,469	\$786,940

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	\$140,288,797
Equine Drug Research	\$131,302
Equine Industry Program	\$209,076
Higher Education Program	\$131,302
K. Thoroughbred Development Fund	\$53,061,199
K. Standardbred Development Fund	\$17,120,379
K. Quarter Horse Development Fund	\$2,399,736
Host Track - Purses	\$2,229,662
Host Tracks	\$2,229,662
General Fund (See Note on Caps)	\$62,776,479
Backside Improvement Fund	\$471,443