# Pari-Mutuel Wagering for May 2023

Select Period - Month May 2023

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

Licensee / Facility

	Churchill Downs Racetrack, LLC		ECL Corbin, LLC Ellis Entertainment, 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	
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack		Revolutionary Racing Kentucky, LLC	Turfway Park Racetrack	Oak Grove Racetrack	Grand Total
Race Dates	18	0	0	0	0	0	0	0	0	9	27
On-Track Handle	\$41,225,657		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,922	\$41,302,579
Return to Public	\$30,148,750		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,037	\$30,197,787
Commission	\$7,884,977		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,246	\$7,901,223
Settlement	\$3,173,746		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,593	\$3,185,339
Breakage	\$24,753		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$24,833
Minus Pools	(\$6,569)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35)	(\$6,604)
Daily Average Live Handle	\$2,290,314									\$8,547	\$1,529,725
Backside Improvement Fund	\$206,128		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,128
Excise Tax	\$618,385		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,154	\$619,539
Thoroughbred Development Fund	\$309,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309,192
Standardbred Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$769	\$769
Quarter Horse Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equine Drug Research	\$41,226		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$41,303
Higher Ed Equine Trust	\$41,226		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$41,303
Equine Industry Programs	\$82,451		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154	\$82,605
General Fund	\$144,290		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$144,367

### Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	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	Grand Total
Off-Track Handle (Simulcast)	\$1,424,359	\$53,239	\$156,562	\$1,302,144	\$4,456,509	\$1,659,191	\$310,921	\$0	\$1,389,313	\$276,288	\$11,028,526
Thoroughbred	\$1,400,908	\$52,995	\$151,203	\$1,241,578	\$4,445,391	\$1,569,741	\$2	\$0	\$1,367,302	\$233,229	\$10,462,349
Standardbred	\$15,144	\$160	\$3,313	\$54,515	\$0	\$63,044	\$298,414	\$0	\$16,586	\$37,265	\$488,442
All Other Breeds	\$8,307	\$84	\$2,047	\$6,051	\$11,119	\$26,406	\$12,504	\$0	\$5,425	\$5,793	\$77,736
Excise Tax - Simulcast	\$21,365	\$0	\$0	\$19,532	\$66,848	\$24,888	\$0	\$0	\$20,840	\$0	\$153,473
Thoroughbred Development Fund	\$14,009	\$0	\$0	\$12,416	\$44,454	\$15,697	\$0	\$0	\$13,673	\$0	\$100,249
Standardbred Development Fund	\$151	\$0	\$0	\$545	\$0	\$630	\$0	\$0	\$166	\$0	\$1,493
Quarter Horse Development Fund	\$83	\$0	\$0	\$61	\$111	\$264	\$0	\$0	\$54	\$0	\$573
Equine Drug Research	\$712	\$0	\$0	\$651	\$2,228	\$830	\$0	\$0	\$695	\$0	\$5,116
Higher Education Equine Trust	\$712	\$0	\$0	\$651	\$2,228	\$830	\$0	\$0	\$695	\$0	\$5,116
Equine Industry Programs	\$356	\$0	\$0	\$326	\$1,114	\$415	\$0	\$0	\$347	\$0	\$2,558
General Fund	\$5,341	\$0	\$0	\$4,883	\$16,712	\$6,222	\$0	\$0	\$5,210	\$0	\$38,368

#### Select Period - Month May 2023

### Pari-Mutuel Wagering for May 2023

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

					Licensee	/ Facility				
	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC Turfway Park, LLC		WKY Development, LLC	Grand Total	
	Derby City Gaming	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$190,524,005	\$37,713,476	\$22,468,648	\$40,224,848	\$149,857,645	\$78,510,817	\$26,586,626	\$52,519,586	\$146,244,940	\$744,650,591
Return to Public	\$173,209,225	\$33,863,740	\$20,316,613	\$36,447,254	\$136,858,757	\$71,975,279	\$23,942,490	\$47,473,368	\$133,092,906	\$677,179,631
Pool Growth	\$135,689	\$142,616	\$54,345	\$60,459	\$132,391	(\$234,197)	\$159,813	(\$10,344)	\$139,560	\$580,332
Breakage	\$0	\$617	\$402	\$295	\$6,923	\$7,205	\$0	\$0	\$0	\$15,442
Gross Commission - Win	\$17,179,091	\$3,706,502	\$2,097,288	\$3,716,840	\$12,859,575	\$6,762,532	\$2,484,323	\$5,056,562	\$13,012,475	\$66,875,188
Excise Tax - HHR	\$2,857,860	\$565,702	\$337,030	\$603,373	\$2,247,865	\$1,177,662	\$398,799	\$787,794	\$2,193,674	\$11,169,759
Standardbred Development Fund	\$0	\$377,135	\$0	\$0	\$0	\$392,554	\$0	\$0	\$731,225	\$1,500,914
Thoroughbred Development Fund	\$1,428,930	\$0	\$168,515	\$301,686	\$1,123,932	\$294,416	\$199,400	\$393,897	\$548,419	\$4,459,194
General Fund and Other	\$1,428,930	\$188,567	\$168,515	\$301,686	\$1,123,932	\$490,693	\$199,400	\$393,897	\$914,031	\$5,209,651
Adjusted Commission - Win	\$14,321,231	\$3,140,800	\$1,760,259	\$3,113,467	\$10,611,710	\$5,584,870	\$2,085,523	\$4,268,768	\$10,818,801	\$55,705,429
Average Terminal Count	1,293	447	295	447	1,041	926	458	842	1,232	6,980
Adj. Commission-Win/Unit	\$11,077	\$7,029	\$5,973	\$6,972	\$10,196	\$6,033	\$4,553	\$5,070	\$8,779	\$7,981

### Advance Deposit Account Wagering

	Liotide								
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$113,330	\$53,508	\$146,682	\$2,015,503	\$20,157,965	\$50,050,924	\$29,414	\$5,621,854	\$78,189,179
In-State Races	\$0	\$12,510	\$0	\$911,563	\$10,471,049	\$34,149,070	\$13,363	\$3,130,806	\$48,688,360
Out-of-State Races	\$113,330	\$40,998	\$146,682	\$1,103,940	\$9,686,916	\$15,901,854	\$16,051	\$2,491,048	\$29,500,818
Excise Tax - ADW	\$1,700	\$803	\$2,200	\$30,233	\$302,369	\$750,764	\$441	\$84,328	\$1,172,838
Host Track - Purses	\$722	\$341	\$935	\$12,849	\$128,507	\$319,075	\$188	\$35,839	\$498,456
Host Tracks	\$722	\$341	\$935	\$12,849	\$128,507	\$319,075	\$188	\$35,839	\$498,456
General Fund	\$255	\$120	\$330	\$4,535	\$45,355	\$112,615	\$66	\$12,649	\$175,926

Licensee

### 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	\$13,115,608
Equine Drug Research	\$46,418
Equine Industry Program	\$85,163
Higher Education Program	\$46,418
K. Standardbred Development Fund	\$1,503,176
K. Thoroughbred Development Fund	\$4,868,636
K. Quarter Horse Development Fund	\$573
Host Track - Purses	\$498,456
Host Tracks	\$498,456
General Fund (See Note on Caps)	\$5,568,312
Backside Improvement Fund	\$206,128

Select Period - Fiscal Year FY 2023

# Pari-Mutuel Wagering for FY 2023 (YTD)

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# On-Track Wagers on Live Horse Racing

Licensee / Facility

	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	
	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	Grand Total
Race Dates	58	0	17	23	34	8	29	6	66	22	263
On-Track Handle	\$52,944,970		\$93,591	\$2,606,060	\$52,063,022	\$1,530,499	\$1,049,495	\$81,975	\$3,929,472	\$153,361	\$114,452,446
Return to Public	\$38,852,487		\$69,321	\$1,937,371	\$39,198,499	\$1,246,116	\$896,387	\$60,152	\$2,857,752	\$106,010	\$85,224,095
Commission	\$10,142,041		\$21,408	\$505,474	\$9,497,926	\$261,371	\$235,866	\$14,208	\$759,189	\$32,709	\$21,470,191
Settlement	\$3,915,813		\$3,958	\$158,430	\$3,334,042	\$22,328	(\$71,815)	\$7,558	\$309,899	\$14,324	\$7,694,538
Breakage	\$42,960		\$73	\$5,449	\$38,240	\$1,283	\$664	\$87	\$2,674	\$424	\$91,854
Minus Pools	(\$8,331)		(\$1,169)	(\$664)	(\$5,686)	(\$598)	(\$11,606)	(\$30)	(\$42)	(\$106)	(\$28,232)
Daily Average Live Handle	\$912,844		\$5,505	\$113,307	\$1,531,265	\$191,312	\$36,189	\$13,663	\$59,537	\$6,971	\$435,180
Backside Improvement Fund	\$264,725		\$0	\$13,030	\$260,315	\$7,652	\$0	\$0	\$19,647	\$0	\$565,370
Excise Tax	\$794,175		\$1,404	\$39,091	\$467,930	\$22,957	\$15,742	\$1,230	\$58,942	\$2,300	\$1,403,771
Thoroughbred Development Fund	\$397,087	\$0	\$0	\$19,545	\$233,965	\$11,479	\$0	\$0	\$29,471	\$0	\$691,547
Standardbred Development Fund	\$0		\$936	\$0	\$0	\$0	\$10,495	\$0	\$0	\$1,534	\$12,964
Quarter Horse Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$820	\$0	\$0	\$820
Equine Drug Research	\$52,945		\$94	\$2,606	\$31,195	\$1,530	\$1,049	\$82	\$3,929	\$153	\$93,585
Higher Ed Equine Trust	\$52,945		\$94	\$2,606	\$31,195	\$1,530	\$1,049	\$82	\$3,929	\$153	\$93,585
Equine Industry Programs	\$105,890		\$187	\$5,212	\$62,391	\$3,061	\$2,099	\$164	\$7,859	\$307	\$187,169
General Fund	\$185,307		\$94	\$9,121	\$109,184	\$5,357	\$1,049	\$82	\$13,753	\$153	\$324,101

### Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	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	Grand Total
Off-Track Handle (Simulcast)	\$18,732,838	\$230,292	\$655,454	\$10,228,442	\$25,864,814	\$11,507,788	\$14,527,081	\$0	\$9,179,722	\$1,991,566	\$92,917,998
Thoroughbred	\$18,245,110	\$224,150	\$622,066	\$9,431,456	\$25,810,380	\$10,552,568	\$458	\$0	\$8,840,917	\$1,638,933	\$75,366,038
Standardbred	\$383,578	\$3,585	\$28,226	\$757,388	\$0	\$755,743	\$14,380,883	\$0	\$249,034	\$325,603	\$16,884,038
All Other Breeds	\$104,151	\$2,558	\$5,163	\$39,599	\$54,434	\$199,478	\$145,741	\$0	\$89,771	\$27,029	\$667,922
Excise Tax - Simulcast	\$312,377	\$0	\$0	\$169,436	\$424,438	\$194,715	\$0	\$0	\$145,712	\$0	\$1,246,678
Thoroughbred Development Fund	\$202,801	\$0	\$0	\$103,990	\$282,309	\$119,152	\$0	\$0	\$93,530	\$0	\$801,782
Standardbred Development Fund	\$4,304	\$0	\$0	\$8,550	\$0	\$8,516	\$0	\$0	\$2,651	\$0	\$24,021
Quarter Horse Development Fund	\$1,147	\$0	\$0	\$417	\$650	\$2,141	\$0	\$0	\$961	\$0	\$5,316
Equine Drug Research	\$10,413	\$0	\$0	\$5,648	\$14,148	\$6,490	\$0	\$0	\$4,857	\$0	\$41,556
Higher Education Equine Trust	\$10,413	\$0	\$0	\$5,648	\$14,148	\$6,490	\$0	\$0	\$4,857	\$0	\$41,556
Equine Industry Programs	\$5,206	\$0	\$0	\$2,824	\$7,074	\$3,245	\$0	\$0	\$2,429	\$0	\$20,778
General Fund	\$78,094	\$0	\$0	\$42,359	\$106,109	\$48,679	\$0	\$0	\$36,428	\$0	\$311,669

Select Period - Fiscal Year FY 2023

#### Pari-Mutuel Wagering for FY 2023 (YTD)

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#### On-Track Wagers on Historical Horse Racing

Licensee / Facility Lexington Trots Churchill Downs Ellis Entertainment. WKY Development. ECL Corbin, LLC Kentucky Downs, LLC Breeders Association, Turfway Park, LLC Racetrack, LLC LLC LLC LLC **Grand Total Derby City Gaming** Henderson **Bowling Green** Franklin Red Mile Newport **Turfway Park** Oak Grove On-Track Handle \$1,942,926,066 \$289.804.171 \$207,160,039 \$421,665,514 \$1,640,762,750 \$768.885.915 \$292,717,299 \$400,778,052 \$1.511.971.788 \$7.476.671.593 Return to Public \$1,766,708,141 \$259,106,406 \$188.322.876 \$381,579,935 \$1,497,679,573 \$702,596,748 \$264,259,916 \$360.853.260 \$1,378,293,994 \$6,799,400,848 Pool Growth \$1,426,088 \$2,112,286 \$451,767 \$786,787 \$2,187,324 \$412 292 \$1,007,864 \$1,212,281 \$447,426 \$10,044,116 \$65,560 \$201,871 Breakage \$0 \$20,679 \$3,835 \$106,196 \$0 \$0 \$5.602 \$0 \$38,712,512 \$174.791.837 \$140.830.293 \$65,770,694 \$133,230,370 \$667,024,777 Gross Commission - Win \$28.579.877 \$18.364.718 \$39,294,957 \$27,449,519 \$3,107,401 \$6,011,671 \$112,150,074 Excise Tax - HHR \$29,143,891 \$4,347,063 \$6,324,983 \$24,611,441 \$11,533,289 \$4,390,759 \$22,679,577 Standardbred Development Fund \$0 \$2,898,042 \$3,844,430 \$0 \$7,559,859 \$14,302,330 \$0 \$0 \$0 \$14,571,945 \$3,162,491 \$12,305,721 \$2,883,322 \$2,195,380 \$5,669,894 \$45,348,289 Thoroughbred Development Fund \$0 \$1,553,700 \$3,005,835 \$14,571,945 \$1,553,700 \$3,162,491 \$12,305,721 \$4,805,537 \$2,195,380 \$3,005,835 \$9,449,824 \$52,499,454 General Fund and Other \$1,449,021 \$24,232,815 \$145,647,946 \$15,257,317 \$32,969,974 \$116,218,852 \$54,237,406 \$23,058,759 \$32,700,841 \$110,550,793 \$554,874,703 Adjusted Commission - Win Average Adj. Commission-Win/Unit \$11,483 \$6,017 \$4,500 \$6,697 \$10,120 \$5,564 \$4,629 \$4,367 \$7,787 \$7,609

#### Advance Deposit Account Wagering

	Licensee								
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$2,321,563	\$547,884	\$1,291,843	\$11,932,020	\$107,844,670	\$204,373,083	\$416,523	\$36,523,163	\$365,250,749
In-State Races	\$213,602	\$68,300	\$60,796	\$2,914,717	\$29,191,122	\$76,804,390	\$108,862	\$11,816,197	\$121,177,984
Out-of-State Races	\$2,107,961	\$479,585	\$1,231,047	\$9,017,304	\$78,653,548	\$127,568,693	\$307,661	\$24,706,966	\$244,072,765
Excise Tax - ADW	\$32,676	\$7,636	\$18,108	\$165,400	\$1,516,959	\$2,880,879	\$5,698	\$515,034	\$5,142,389
Host Track - Purses	\$13,887	\$3,245	\$7,696	\$70,295	\$644,707	\$1,224,374	\$2,421	\$218,889	\$2,185,515
Host Tracks	\$13,887	\$3,245	\$7,696	\$70,295	\$644,707	\$1,224,374	\$2,421	\$218,889	\$2,185,515
General Fund	\$4,901	\$1,145	\$2,716	\$24,810	\$227,544	\$432,132	\$855	\$77,255	\$771,358

Licensee

#### 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	\$119,942,912
Equine Drug Research	\$135,141
Equine Industry Program	\$207,947
Higher Education Program	\$135,141
K. Standardbred Development Fund	\$14,339,316
K. Thoroughbred Development Fund	\$46,841,619
K. Quarter Horse Development Fund	\$6,136
Host Track - Purses	\$2,185,515
Host Tracks	\$2,185,515
General Fund (See Note on Caps)	\$53,906,583
Backside Improvement Fund	\$565,370