

Pari-Mutuel Wagering for April 2023

Select Period - Month
April 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										Grand Total
	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	
Race Dates	1	0	0	0	15	0	0	6	1	5	28
On-Track Handle	\$838,177		\$0	\$0	\$15,844,092	\$0	\$0	\$81,975	\$70,530	\$32,211	\$16,866,985
Return to Public	\$570,473		\$0	\$0	\$11,891,689	\$0	\$0	\$60,152	\$52,504	\$22,905	\$12,597,723
Commission	\$160,848		\$0	\$0	\$2,860,711	\$0	\$0	\$14,208	\$13,397	\$6,795	\$3,055,960
Settlement	\$106,348		\$0	\$0	\$1,083,913	\$0	\$0	\$7,558	\$4,586	\$2,490	\$1,204,895
Breakage	\$857		\$0	\$0	\$11,574	\$0	\$0	\$87	\$42	\$42	\$12,602
Minus Pools	(\$349)		\$0	\$0	(\$3,794)	\$0	\$0	(\$30)	\$0	(\$22)	(\$4,195)
Daily Average Live Handle	\$838,177				\$1,056,273			\$13,663	\$70,530	\$6,442	\$602,392
Backside Improvement Fund	\$4,191		\$0	\$0	\$79,220	\$0	\$0	\$0	\$353	\$0	\$83,764
Excise Tax	\$12,573		\$0	\$0	\$237,661	\$0	\$0	\$1,230	\$1,058	\$483	\$253,005
Thoroughbred Development Fund	\$6,286	\$0	\$0	\$0	\$118,831	\$0	\$0	\$0	\$529	\$0	\$125,646
Standardbred Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322	\$322
Quarter Horse Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$820	\$0	\$0	\$820
Equine Drug Research	\$838		\$0	\$0	\$15,844	\$0	\$0	\$82	\$71	\$32	\$16,867
Higher Ed Equine Trust	\$838		\$0	\$0	\$15,844	\$0	\$0	\$82	\$71	\$32	\$16,867
Equine Industry Programs	\$1,676		\$0	\$0	\$31,688	\$0	\$0	\$164	\$141	\$64	\$33,734
General Fund	\$2,934		\$0	\$0	\$55,454	\$0	\$0	\$82	\$247	\$32	\$58,749

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)	\$1,998,642	\$18,460	\$89,962	\$976,423	\$2,598,733	\$1,017,896	\$903,133	\$0	\$959,514	\$222,531	\$8,785,295
Thoroughbred	\$1,959,902	\$17,944	\$84,975	\$898,209	\$2,598,380	\$925,598	\$0	\$0	\$929,174	\$183,969	\$7,598,151
Standardbred	\$29,262	\$165	\$4,719	\$75,509	\$0	\$69,820	\$881,112	\$0	\$25,201	\$35,011	\$1,120,800
All Other Breeds	\$9,478	\$351	\$268	\$2,705	\$353	\$22,479	\$22,021	\$0	\$5,139	\$3,551	\$66,344
Excise Tax - Simulcast	\$29,980	\$0	\$0	\$14,646	\$38,981	\$15,268	\$0	\$0	\$14,393	\$0	\$113,268
Thoroughbred Development Fund	\$19,599	\$0	\$0	\$8,982	\$25,984	\$9,256	\$0	\$0	\$9,292	\$0	\$73,113
Standardbred Development Fund	\$293	\$0	\$0	\$755	\$0	\$698	\$0	\$0	\$252	\$0	\$1,998
Quarter Horse Development Fund	\$95	\$0	\$0	\$27	\$4	\$225	\$0	\$0	\$51	\$0	\$402
Equine Drug Research	\$999	\$0	\$0	\$488	\$1,299	\$509	\$0	\$0	\$480	\$0	\$3,776
Higher Education Equine Trust	\$999	\$0	\$0	\$488	\$1,299	\$509	\$0	\$0	\$480	\$0	\$3,776
Equine Industry Programs	\$500	\$0	\$0	\$244	\$650	\$254	\$0	\$0	\$240	\$0	\$1,888
General Fund	\$7,495	\$0	\$0	\$3,662	\$9,745	\$3,817	\$0	\$0	\$3,598	\$0	\$28,317

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On-Track Wagers on Historical Horse Racing

	Licensee / Facility										Grand Total
	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC	Turfway Park, LLC		WKY Development, LLC		
	Derby City Gaming	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Newport	Turfway Park	Oak Grove		
On-Track Handle	\$185,043,500	\$36,167,662	\$21,496,251	\$41,524,804	\$146,230,415	\$76,883,868	\$28,524,351	\$52,108,271	\$148,790,485	\$736,769,606	
Return to Public	\$168,117,552	\$32,368,190	\$19,495,943	\$37,601,583	\$132,976,440	\$70,140,436	\$25,980,441	\$46,760,972	\$135,945,633	\$669,387,191	
Pool Growth	\$196,937	\$216,975	(\$1,609)	\$69,686	\$525,579	\$138,496	(\$143,406)	\$287,439	(\$441,918)	\$848,178	
Breakage	\$0	\$570	\$479	\$279	\$5,721	\$7,845	\$0	\$0	\$0	\$14,895	
Gross Commission - Win	\$16,729,011	\$3,581,927	\$2,001,437	\$3,853,256	\$12,722,675	\$6,597,092	\$2,687,315	\$5,059,860	\$13,286,771	\$66,519,344	
Excise Tax - HHR	\$2,775,652	\$542,515	\$322,444	\$622,872	\$2,193,456	\$1,153,258	\$427,865	\$781,624	\$2,231,857	\$11,051,544	
Standardbred Development Fund	\$0	\$361,677	\$0	\$0	\$0	\$384,419	\$0	\$0	\$743,952	\$1,490,048	
Thoroughbred Development Fund	\$1,387,826	\$0	\$161,222	\$311,436	\$1,096,728	\$288,315	\$213,933	\$390,812	\$557,964	\$4,408,236	
General Fund and Other	\$1,387,826	\$180,838	\$161,222	\$311,436	\$1,096,728	\$480,524	\$213,933	\$390,812	\$929,941	\$5,153,260	
Adjusted Commission - Win	\$13,953,359	\$3,039,412	\$1,678,994	\$3,230,384	\$10,529,219	\$5,443,834	\$2,259,450	\$4,278,236	\$11,054,914	\$55,467,800	
Average Terminal Count	1,288	448	287	447	1,046	946	457	847	1,227	6,991	
Adj. Commission-Win/Unit	\$10,833	\$6,781	\$5,856	\$7,233	\$10,069	\$5,757	\$4,946	\$5,054	\$9,009	\$7,934	

Advance Deposit Account Wagering

	Licensee									Grand Total
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet		
Total Handle	\$267,249	\$48,383	\$219,670	\$1,022,398	\$12,172,820	\$20,871,958	\$34,200	\$4,311,002	\$38,947,679	
In-State Races	\$105,469	\$10,523	\$27,934	\$417,821	\$5,000,838	\$10,148,506	\$10,355	\$2,276,990	\$17,998,436	
Out-of-State Races	\$161,780	\$37,860	\$191,736	\$604,576	\$7,171,982	\$10,723,452	\$23,845	\$2,034,012	\$20,949,244	
Excise Tax - ADW	\$4,009	\$726	\$3,295	\$15,336	\$182,592	\$313,079	\$513	\$64,665	\$584,215	
Host Track - Purses	\$1,704	\$308	\$1,400	\$6,518	\$77,602	\$133,059	\$218	\$27,483	\$248,291	
Host Tracks	\$1,704	\$308	\$1,400	\$6,518	\$77,602	\$133,059	\$218	\$27,483	\$248,291	
General Fund	\$601	\$109	\$494	\$2,300	\$27,389	\$46,962	\$77	\$9,700	\$87,632	

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	\$12,002,032
Equine Drug Research	\$20,643
Equine Industry Program	\$35,622
Higher Education Program	\$20,643
K. Standardbred Development Fund	\$1,492,368
K. Thoroughbred Development Fund	\$4,606,994
K. Quarter Horse Development Fund	\$1,221
Host Track - Purses	\$248,291
Host Tracks	\$248,291
General Fund (See Note on Caps)	\$5,327,958
Backside Improvement Fund	\$83,764

Pari-Mutuel Wagering for FY 2023 (YTD)

Select Period - Fiscal Year
FY 2023

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On-Track Wagers on Live Horse Racing

	Licensee / Facility										Grand Total
	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	
Race Dates	40	0	17	23	34	8	29	6	66	13	236
On-Track Handle	\$11,719,313		\$93,591	\$2,606,060	\$52,063,022	\$1,530,499	\$1,049,495	\$81,975	\$3,929,472	\$76,440	\$73,149,867
Return to Public	\$8,703,738		\$69,321	\$1,937,371	\$39,198,499	\$1,246,116	\$896,387	\$60,152	\$2,857,752	\$56,973	\$55,026,308
Commission	\$2,257,063		\$21,408	\$505,474	\$9,497,926	\$261,371	\$235,866	\$14,208	\$759,189	\$16,463	\$13,568,968
Settlement	\$742,067		\$3,958	\$158,430	\$3,334,042	\$22,328	(\$71,815)	\$7,558	\$309,899	\$2,731	\$4,509,199
Breakage	\$18,207		\$73	\$5,449	\$38,240	\$1,283	\$664	\$87	\$2,674	\$344	\$67,021
Minus Pools	(\$1,762)		(\$1,169)	(\$664)	(\$5,686)	(\$598)	(\$11,606)	(\$30)	(\$42)	(\$71)	(\$21,628)
Daily Average Live Handle	\$292,983		\$5,505	\$113,307	\$1,531,265	\$191,312	\$36,189	\$13,663	\$59,537	\$5,880	\$309,957
Backside Improvement Fund	\$58,597		\$0	\$13,030	\$260,315	\$7,652	\$0	\$0	\$19,647	\$0	\$359,242
Excise Tax	\$175,790		\$1,404	\$39,091	\$467,930	\$22,957	\$15,742	\$1,230	\$58,942	\$1,147	\$784,233
Thoroughbred Development Fund	\$87,895	\$0	\$0	\$19,545	\$233,965	\$11,479	\$0	\$0	\$29,471	\$0	\$382,355
Standardbred Development Fund	\$0		\$936	\$0	\$0	\$0	\$10,495	\$0	\$0	\$764	\$12,195
Quarter Horse Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$820	\$0	\$0	\$820
Equine Drug Research	\$11,719		\$94	\$2,606	\$31,195	\$1,530	\$1,049	\$82	\$3,929	\$76	\$52,282
Higher Ed Equine Trust	\$11,719		\$94	\$2,606	\$31,195	\$1,530	\$1,049	\$82	\$3,929	\$76	\$52,282
Equine Industry Programs	\$23,439		\$187	\$5,212	\$62,391	\$3,061	\$2,099	\$164	\$7,859	\$153	\$104,564
General Fund	\$41,018		\$94	\$9,121	\$109,184	\$5,357	\$1,049	\$82	\$13,753	\$76	\$179,734

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)	\$17,308,479	\$177,053	\$498,892	\$8,926,298	\$21,408,305	\$9,848,597	\$14,216,161	\$0	\$7,790,408	\$1,715,279	\$81,889,472
Thoroughbred	\$16,844,201	\$171,155	\$470,864	\$8,189,878	\$21,364,989	\$8,982,826	\$456	\$0	\$7,473,615	\$1,405,704	\$64,903,689
Standardbred	\$368,435	\$3,425	\$24,913	\$702,872	\$0	\$692,699	\$14,082,468	\$0	\$232,447	\$288,338	\$16,395,597
All Other Breeds	\$95,844	\$2,474	\$3,116	\$33,548	\$43,315	\$173,072	\$133,236	\$0	\$84,346	\$21,236	\$590,187
Excise Tax - Simulcast	\$291,012	\$0	\$0	\$149,904	\$357,590	\$169,827	\$0	\$0	\$124,873	\$0	\$1,093,205
Thoroughbred Development Fund	\$188,792	\$0	\$0	\$91,574	\$237,855	\$103,455	\$0	\$0	\$79,857	\$0	\$701,533
Standardbred Development Fund	\$4,152	\$0	\$0	\$8,005	\$0	\$7,886	\$0	\$0	\$2,485	\$0	\$22,528
Quarter Horse Development Fund	\$1,064	\$0	\$0	\$357	\$539	\$1,877	\$0	\$0	\$907	\$0	\$4,743
Equine Drug Research	\$9,700	\$0	\$0	\$4,997	\$11,920	\$5,661	\$0	\$0	\$4,162	\$0	\$36,440
Higher Education Equine Trust	\$9,700	\$0	\$0	\$4,997	\$11,920	\$5,661	\$0	\$0	\$4,162	\$0	\$36,440
Equine Industry Programs	\$4,850	\$0	\$0	\$2,498	\$5,960	\$2,830	\$0	\$0	\$2,081	\$0	\$18,220
General Fund	\$72,753	\$0	\$0	\$37,476	\$89,398	\$42,457	\$0	\$0	\$31,218	\$0	\$273,301

Pari-Mutuel Wagering for FY 2023 (YTD)

Select Period - Fiscal Year
FY 2023

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On-Track Wagers on Historical Horse Racing

	Licensee / Facility									Grand Total
	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC	Turfway Park, LLC		WKY Development, LLC	
	Derby City Gaming	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$1,752,402,060	\$252,090,695	\$184,691,391	\$381,440,666	\$1,490,905,105	\$690,375,098	\$266,130,673	\$348,258,466	\$1,365,726,847	\$6,732,021,002
Return to Public	\$1,593,498,916	\$225,242,666	\$168,006,263	\$345,132,681	\$1,360,820,816	\$630,621,469	\$240,317,426	\$313,379,892	\$1,245,201,088	\$6,122,221,217
Pool Growth	\$1,290,398	\$1,969,670	\$397,423	\$726,328	\$2,054,934	\$646,489	\$848,051	\$1,222,625	\$307,867	\$9,463,784
Breakage	\$0	\$4,985	\$20,277	\$3,540	\$58,637	\$98,991	\$0	\$0	\$0	\$186,430
Gross Commission - Win	\$157,612,746	\$24,873,375	\$16,267,429	\$35,578,117	\$127,970,718	\$59,008,162	\$24,965,196	\$33,655,950	\$120,217,895	\$600,149,588
Excise Tax - HHR	\$26,286,031	\$3,781,360	\$2,770,371	\$5,721,610	\$22,363,577	\$10,355,626	\$3,991,960	\$5,223,877	\$20,485,903	\$100,980,315
Standardbred Development Fund	\$0	\$2,520,907	\$0	\$0	\$0	\$3,451,875	\$0	\$0	\$6,828,634	\$12,801,417
Thoroughbred Development Fund	\$13,143,015	\$0	\$1,385,185	\$2,860,805	\$11,181,788	\$2,588,907	\$1,995,980	\$2,611,938	\$5,121,476	\$40,889,095
General Fund and Other	\$13,143,015	\$1,260,453	\$1,385,185	\$2,860,805	\$11,181,788	\$4,314,844	\$1,995,980	\$2,611,938	\$8,535,793	\$47,289,803
Adjusted Commission - Win	\$131,326,715	\$21,092,015	\$13,497,058	\$29,856,507	\$105,607,142	\$48,652,536	\$20,973,236	\$28,432,073	\$99,731,992	\$499,169,273
Average Adj. Commission-Win/Unit	\$11,529	\$5,890	\$4,359	\$6,670	\$10,112	\$5,514	\$4,637	\$4,278	\$7,693	\$7,570

Advance Deposit Account Wagering

	Licensee									Grand Total
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet		
Total Handle	\$2,208,233	\$494,376	\$1,145,161	\$9,916,518	\$87,686,705	\$154,322,158	\$387,110	\$30,901,309		\$287,061,570
In-State Races	\$213,602	\$55,790	\$60,796	\$2,003,154	\$18,720,073	\$42,655,320	\$95,500	\$8,685,391		\$72,489,624
Out-of-State Races	\$1,994,631	\$438,586	\$1,084,365	\$7,913,364	\$68,966,632	\$111,666,839	\$291,610	\$22,215,919		\$214,571,946
Excise Tax - ADW	\$30,976	\$6,833	\$15,908	\$135,167	\$1,214,589	\$2,130,115	\$5,256	\$430,706		\$3,969,551
Host Track - Purses	\$13,165	\$2,904	\$6,761	\$57,446	\$516,200	\$905,299	\$2,234	\$183,050		\$1,687,059
Host Tracks	\$13,165	\$2,904	\$6,761	\$57,446	\$516,200	\$905,299	\$2,234	\$183,050		\$1,687,059
General Fund	\$4,646	\$1,025	\$2,386	\$20,275	\$182,188	\$319,517	\$788	\$64,606		\$595,433

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	\$106,827,304
Equine Drug Research	\$88,722
Equine Industry Program	\$122,784
Higher Education Program	\$88,722
K. Standardbred Development Fund	\$12,836,140
K. Thoroughbred Development Fund	\$41,972,983
K. Quarter Horse Development Fund	\$5,563
Host Track - Purses	\$1,687,059
Host Tracks	\$1,687,059
General Fund (See Note on Caps)	\$48,338,271
Backside Improvement Fund	\$359,242