

Pari-Mutuel Wagering for February 2023

Select Period - Month
February 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	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	Turfway Park Racetrack	Oak Grove Racetrack	
Race Dates	0	0	0	0	0	0	0	16	0	16
On-Track Handle	\$0		\$0	\$0	\$0	\$0	\$0	\$932,974	\$0	\$932,974
Return to Public	\$0		\$0	\$0	\$0	\$0	\$0	\$685,119	\$0	\$685,119
Commission	\$0		\$0	\$0	\$0	\$0	\$0	\$179,456	\$0	\$179,456
Settlement	\$0		\$0	\$0	\$0	\$0	\$0	\$67,764	\$0	\$67,764
Breakage	\$0		\$0	\$0	\$0	\$0	\$0	\$636	\$0	\$636
Minus Pools	\$0		\$0	\$0	\$0	\$0	\$0	(\$1)	\$0	(\$1)
Daily Average Live Handle								\$58,311		\$58,311
Backside Improvement Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$4,665	\$0	\$4,665
Excise Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$13,995	\$0	\$13,995
Thoroughbred Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,997	\$0	\$6,997
Standardbred Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equine Drug Research	\$0		\$0	\$0	\$0	\$0	\$0	\$933	\$0	\$933
Higher Ed Equine Trust	\$0		\$0	\$0	\$0	\$0	\$0	\$933	\$0	\$933
Equine Industry Programs	\$0		\$0	\$0	\$0	\$0	\$0	\$1,866	\$0	\$1,866
General Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$3,265	\$0	\$3,265

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	Turfway Park Racetrack	Oak Grove Racetrack	Grand Total
Off-Track Handle (Simulcast)	\$1,569,642	\$29,896	\$71,107	\$778,412	\$1,986,026	\$890,043	\$1,222,324	\$840,667	\$192,683	\$7,580,800
Thoroughbred	\$1,491,432	\$28,800	\$68,792	\$721,673	\$1,986,026	\$821,480	\$0	\$790,518	\$163,124	\$6,071,845
Standardbred	\$66,933	\$868	\$2,234	\$51,766	\$0	\$58,688	\$1,214,663	\$37,823	\$28,991	\$1,461,966
Other Breeds	\$11,276	\$228	\$81	\$4,973	\$0	\$9,875	\$7,661	\$12,327	\$568	\$46,989
Excise Tax - Simulcast	\$23,545	\$0	\$0	\$11,676	\$29,790	\$13,351	\$0	\$12,610	\$0	\$90,972
Thoroughbred Development Fund	\$14,914	\$0	\$0	\$7,217	\$19,860	\$8,215	\$0	\$7,905	\$0	\$58,111
Standardbred Development Fund	\$669	\$0	\$0	\$518	\$0	\$587	\$0	\$378	\$0	\$2,152
Quarter Horse Development Fund	\$113	\$0	\$0	\$50	\$0	\$99	\$0	\$123	\$0	\$385
Equine Drug Research	\$785	\$0	\$0	\$389	\$993	\$445	\$0	\$420	\$0	\$3,032
Higher Education Equine Trust	\$785	\$0	\$0	\$389	\$993	\$445	\$0	\$420	\$0	\$3,032
Equine Industry Programs	\$392	\$0	\$0	\$195	\$497	\$223	\$0	\$210	\$0	\$1,516
General Fund	\$5,886	\$0	\$0	\$2,919	\$7,448	\$3,338	\$0	\$3,153	\$0	\$22,743

Pari-Mutuel Wagering for February 2023

Month, Year of Racedate
February 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										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	\$173,415,967	\$35,792,879	\$19,152,036	\$39,100,944	\$141,078,732	\$67,853,632	\$26,535,277	\$50,454,207	\$139,782,666	\$693,166,340	
Return to Public	\$157,771,254	\$32,294,273	\$17,486,377	\$35,215,968	\$128,467,775	\$61,687,202	\$23,812,037	\$45,421,027	\$127,169,206	\$629,325,118	
Pool Growth	(\$130,390)	(\$24,800)	(\$19,875)	\$238,174	\$304,742	\$244,377	\$235,231	\$135,355	\$252,788	\$1,235,602	
Breakage	\$0	\$791	\$2,079	\$259	\$5,078	\$7,244	\$0	\$0	\$0	\$15,452	
Gross Commission - Win	\$15,775,102	\$3,522,615	\$1,683,455	\$3,646,543	\$12,301,137	\$5,914,811	\$2,488,009	\$4,897,825	\$12,360,672	\$62,590,170	
Excise Tax - HHR	\$2,601,239	\$536,893	\$287,281	\$586,514	\$2,116,181	\$1,017,804	\$398,029	\$756,813	\$2,096,740	\$10,397,495	
Standardbred Development Fund	\$0	\$357,929	\$0	\$0	\$0	\$339,268	\$0	\$0	\$698,913	\$1,396,110	
Thoroughbred Development Fund	\$1,300,620	\$0	\$143,640	\$293,257	\$1,058,090	\$254,451	\$199,015	\$378,407	\$524,185	\$4,151,665	
General Fund and Other	\$1,300,620	\$178,964	\$143,640	\$293,257	\$1,058,090	\$424,085	\$199,015	\$378,407	\$873,642	\$4,849,720	
Adjusted Commission - Win	\$13,173,863	\$2,985,722	\$1,396,174	\$3,060,029	\$10,184,956	\$4,897,007	\$2,089,980	\$4,141,012	\$10,263,932	\$52,192,675	
Average Terminal Count	1,276	446	298	448	1,046	925	455	847	1,224	6,964	
Adj. Commission-Win/Unit	\$10,327	\$6,696	\$4,692	\$6,835	\$9,734	\$5,293	\$4,593	\$4,891	\$8,383	\$7,494	

Advance Deposit Account Wagering

	Licensee									Grand Total
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet		
Total Handle	\$204,555	\$39,995	\$114,938	\$748,709	\$6,795,659	\$11,178,478	\$28,382	\$2,699,903	\$21,810,621	
In-State Races	\$0	\$4,739	\$0	\$75,256	\$813,118	\$1,728,016	\$6,669	\$283,313	\$2,911,110	
Out-of-State Races	\$204,555	\$35,256	\$114,938	\$673,453	\$5,982,542	\$9,450,462	\$21,714	\$2,416,590	\$18,899,510	
Excise Tax - ADW	\$3,068	\$600	\$1,724	\$11,231	\$101,935	\$167,677	\$426	\$40,499	\$327,159	
Host Track - Purses	\$1,304	\$255	\$733	\$4,773	\$43,322	\$71,263	\$181	\$17,212	\$139,043	
Host Tracks	\$1,304	\$255	\$733	\$4,773	\$43,322	\$71,263	\$181	\$17,212	\$139,043	
General Fund	\$460	\$90	\$259	\$1,685	\$15,290	\$25,152	\$64	\$6,075	\$49,074	

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	\$10,829,621
Equine Drug Research	\$3,965
Equine Industry Program	\$3,382
Higher Education Program	\$3,965
K. Standardbred Development Fund	\$1,398,262
K. Thoroughbred Development Fund	\$4,216,773
K. Quarter Horse Development Fund	\$385
Host Track - Purses	\$139,043
Host Tracks	\$139,043
General Fund (See Note on Caps)	\$4,924,802
Backside Improvement Fund	\$4,665

Pari-Mutuel Wagering for FY 2023 (YTD)

Select Period - Fiscal Year
FY 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	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	Turfway Park Racetrack	Oak Grove Racetrack	
Race Dates	39	0	17	23	19	8	29	51	8	194
On-Track Handle	\$10,881,136		\$93,591	\$2,606,060	\$36,218,929	\$1,530,499	\$1,049,495	\$2,753,090	\$44,229	\$55,177,030
Return to Public	\$8,133,265		\$69,321	\$1,937,371	\$27,306,811	\$1,246,116	\$896,387	\$2,021,038	\$34,068	\$41,644,375
Commission	\$2,096,215		\$21,408	\$505,474	\$6,637,215	\$261,371	\$235,866	\$532,972	\$9,668	\$10,300,189
Settlement	\$635,719		\$3,958	\$158,430	\$2,250,129	\$22,328	(\$71,815)	\$197,222	\$241	\$3,196,212
Breakage	\$17,350		\$73	\$5,449	\$26,666	\$1,283	\$664	\$1,865	\$32	\$53,651
Minus Pools	(\$1,414)		(\$1,169)	(\$664)	(\$1,892)	(\$598)	(\$11,606)	(\$6)	(\$49)	(\$17,398)
Daily Average Live Handle	\$279,003		\$5,505	\$113,307	\$1,906,259	\$191,312	\$36,189	\$53,982	\$5,529	\$284,418
Backside Improvement Fund	\$54,406		\$0	\$13,030	\$181,095	\$7,652	\$0	\$13,765	\$0	\$269,949
Excise Tax	\$163,217		\$1,404	\$39,091	\$230,268	\$22,957	\$15,742	\$41,296	\$663	\$514,640
Thoroughbred Development Fund	\$81,609	\$0	\$0	\$19,545	\$115,134	\$11,479	\$0	\$20,648	\$0	\$248,415
Standardbred Development Fund	\$0		\$936	\$0	\$0	\$0	\$10,495	\$0	\$442	\$11,873
Equine Drug Research	\$10,881		\$94	\$2,606	\$15,351	\$1,530	\$1,049	\$2,753	\$44	\$34,309
Higher Ed Equine Trust	\$10,881		\$94	\$2,606	\$15,351	\$1,530	\$1,049	\$2,753	\$44	\$34,309
Equine Industry Programs	\$21,762		\$187	\$5,212	\$30,702	\$3,061	\$2,099	\$5,506	\$88	\$68,619
General Fund	\$38,084		\$94	\$9,121	\$53,729	\$5,357	\$1,049	\$9,636	\$44	\$117,114

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	Turfway Park Racetrack	Oak Grove Racetrack	Grand Total
Off-Track Handle (Simulcast)	\$13,681,510	\$145,950	\$357,622	\$7,121,486	\$16,903,065	\$8,057,390	\$11,941,721	\$5,857,653	\$1,314,474	\$65,380,871
Thoroughbred	\$13,315,646	\$141,253	\$337,351	\$6,550,876	\$16,860,103	\$7,376,201	\$384	\$5,628,616	\$1,079,492	\$51,289,923
Standardbred	\$282,016	\$2,649	\$17,804	\$542,855	\$0	\$556,849	\$11,853,353	\$167,809	\$219,268	\$13,642,602
Other Breeds	\$83,848	\$2,049	\$2,466	\$27,755	\$42,962	\$124,340	\$87,984	\$61,228	\$15,713	\$448,346
Excise Tax - Simulcast	\$236,607	\$0	\$0	\$122,832	\$290,011	\$142,959	\$0	\$95,881	\$0	\$888,290
Thoroughbred Development Fund	\$153,506	\$0	\$0	\$75,184	\$192,806	\$87,388	\$0	\$61,407	\$0	\$570,292
Standardbred Development Fund	\$3,288	\$0	\$0	\$6,405	\$0	\$6,527	\$0	\$1,838	\$0	\$18,059
Quarter Horse Development Fund	\$944	\$0	\$0	\$299	\$535	\$1,390	\$0	\$675	\$0	\$3,843
Equine Drug Research	\$7,887	\$0	\$0	\$4,094	\$9,667	\$4,765	\$0	\$3,196	\$0	\$29,610
Higher Education Equine Trust	\$7,887	\$0	\$0	\$4,094	\$9,667	\$4,765	\$0	\$3,196	\$0	\$29,610
Equine Industry Programs	\$3,943	\$0	\$0	\$2,047	\$4,834	\$2,383	\$0	\$1,598	\$0	\$14,805
General Fund	\$59,152	\$0	\$0	\$30,708	\$72,503	\$35,740	\$0	\$23,970	\$0	\$222,073

Pari-Mutuel Wagering for FY 2023 (YTD)

Year of Race Date
FY 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										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	\$1,374,709,499	\$177,067,451	\$140,352,415	\$297,659,051	\$1,191,942,448	\$537,015,439	\$208,705,803	\$236,140,901	\$1,065,917,896		\$5,229,510,904
Return to Public	\$1,250,209,220	\$158,169,430	\$128,001,935	\$269,155,348	\$1,088,458,961	\$490,947,178	\$188,276,589	\$212,285,160	\$971,892,431		\$4,757,396,251
Pool Growth	\$1,024,413	\$1,443,676	\$161,847	\$693,944	\$1,401,721	\$199,393	\$876,758	\$1,041,857	\$531,732		\$7,375,341
Breakage	\$0	\$3,597	\$17,864	\$2,929	\$46,466	\$83,195	\$0	\$0	\$0		\$154,051
Gross Commission - Win	\$123,475,867	\$17,450,749	\$12,170,769	\$27,806,830	\$102,035,300	\$45,785,684	\$19,552,457	\$22,813,884	\$93,493,735		\$464,585,275
Excise Tax - HHR	\$20,620,642	\$2,656,012	\$2,105,286	\$4,464,886	\$17,879,137	\$8,055,232	\$3,130,587	\$3,542,114	\$15,988,768		\$78,442,664
Standardbred Development Fund	\$0	\$1,770,675	\$0	\$0	\$0	\$2,685,077	\$0	\$0	\$5,329,589		\$9,785,341
Thoroughbred Development Fund	\$10,310,321	\$0	\$1,052,643	\$2,232,443	\$8,939,568	\$2,013,808	\$1,565,294	\$1,771,057	\$3,997,192		\$31,882,326
General Fund and Other	\$10,310,321	\$885,337	\$1,052,643	\$2,232,443	\$8,939,568	\$3,356,346	\$1,565,294	\$1,771,057	\$6,661,987		\$36,774,996
Adjusted Commission - Win	\$102,855,224	\$14,794,737	\$10,065,483	\$23,341,945	\$84,156,164	\$37,730,452	\$16,421,870	\$19,271,770	\$77,504,967		\$386,142,612
Average Terminal Count	8,830	2,686	2,512	3,581	8,354	6,935	3,609	4,952	10,512		51,972
Adj. Commission-Win/Unit	\$11,648	\$5,509	\$4,007	\$6,518	\$10,073	\$5,440	\$4,550	\$3,891	\$7,373		\$7,430

Advance Deposit Account Wagering

	Licensee									Grand Total
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet		
Total Handle	\$1,728,204	\$372,184	\$804,157	\$8,157,400	\$67,808,790	\$121,339,400	\$321,642	\$23,722,638		\$224,254,414
In-State Races	\$140,980	\$47,108	\$46,031	\$1,764,003	\$15,922,941	\$37,259,431	\$83,528	\$7,283,876		\$62,547,897
Out-of-State Races	\$1,587,224	\$325,076	\$758,126	\$6,393,397	\$51,885,849	\$84,079,969	\$238,114	\$16,438,762		\$161,706,517
Excise Tax - ADW	\$23,776	\$5,001	\$10,792	\$108,781	\$916,420	\$1,635,374	\$4,274	\$323,026		\$3,027,444
Host Track - Purses	\$10,105	\$2,125	\$4,587	\$46,232	\$389,479	\$695,034	\$1,817	\$137,286		\$1,286,664
Host Tracks	\$10,105	\$2,125	\$4,587	\$46,232	\$389,479	\$695,034	\$1,817	\$137,286		\$1,286,664
General Fund	\$3,566	\$750	\$1,619	\$16,317	\$137,463	\$245,306	\$641	\$48,454		\$454,117

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	\$82,873,037
Equine Drug Research	\$63,919
Equine Industry Program	\$83,424
Higher Education Program	\$63,919
K. Standardbred Development Fund	\$9,815,273
K. Thoroughbred Development Fund	\$32,701,033
K. Quarter Horse Development Fund	\$3,843
Host Track - Purses	\$1,286,664
Host Tracks	\$1,286,664
General Fund (See Note on Caps)	\$37,568,300
Backside Improvement Fund	\$269,949