

Pari-Mutuel Wagering for January 2023

Select Period - Month
January 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	17	0	17
On-Track Handle	\$0		\$0	\$0	\$0	\$0	\$0	\$858,812	\$0	\$858,812
Return to Public	\$0		\$0	\$0	\$0	\$0	\$0	\$651,006	\$0	\$651,006
Commission	\$0		\$0	\$0	\$0	\$0	\$0	\$166,376	\$0	\$166,376
Settlement	\$0		\$0	\$0	\$0	\$0	\$0	\$40,815	\$0	\$40,815
Breakage	\$0		\$0	\$0	\$0	\$0	\$0	\$620	\$0	\$620
Minus Pools	\$0		\$0	\$0	\$0	\$0	\$0	(\$4)	\$0	(\$4)
Daily Average Live Handle								\$50,518		\$50,518
Backside Improvement Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$4,294	\$0	\$4,294
Excise Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$12,882	\$0	\$12,882
Thoroughbred Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,441	\$0	\$6,441
Standardbred Development Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equine Drug Research	\$0		\$0	\$0	\$0	\$0	\$0	\$859	\$0	\$859
Higher Ed Equine Trust	\$0		\$0	\$0	\$0	\$0	\$0	\$859	\$0	\$859
Equine Industry Programs	\$0		\$0	\$0	\$0	\$0	\$0	\$1,718	\$0	\$1,718
General Fund	\$0		\$0	\$0	\$0	\$0	\$0	\$3,006	\$0	\$3,006

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)	\$1,346,503	\$19,441	\$57,689	\$733,171	\$1,786,540	\$981,233	\$1,297,429	\$792,896	\$199,601	\$7,214,503
Thoroughbred	\$1,288,647	\$18,933	\$51,913	\$672,009	\$1,786,540	\$884,661	\$0	\$753,180	\$174,822	\$5,630,703
Standardbred	\$45,962	\$456	\$5,499	\$56,562	\$0	\$83,089	\$1,283,784	\$30,655	\$23,815	\$1,529,823
Other Breeds	\$11,894	\$52	\$277	\$4,601	\$0	\$13,483	\$13,645	\$9,061	\$964	\$53,976
Excise Tax - Simulcast	\$20,198	\$0	\$0	\$10,998	\$26,798	\$14,718	\$0	\$11,893	\$0	\$84,605
Thoroughbred Development Fund	\$12,886	\$0	\$0	\$6,720	\$17,865	\$8,847	\$0	\$7,532	\$0	\$53,850
Standardbred Development Fund	\$460	\$0	\$0	\$566	\$0	\$831	\$0	\$307	\$0	\$2,163
Quarter Horse Development Fund	\$119	\$0	\$0	\$46	\$0	\$135	\$0	\$91	\$0	\$390
Equine Drug Research	\$673	\$0	\$0	\$367	\$893	\$491	\$0	\$396	\$0	\$2,820
Higher Education Equine Trust	\$673	\$0	\$0	\$367	\$893	\$491	\$0	\$396	\$0	\$2,820
Equine Industry Programs	\$337	\$0	\$0	\$183	\$447	\$245	\$0	\$198	\$0	\$1,410
General Fund	\$5,049	\$0	\$0	\$2,749	\$6,700	\$3,680	\$0	\$2,973	\$0	\$21,151

Pari-Mutuel Wagering for January 2023

Month, Year of Racetrack Date
January 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	\$175,369,826	\$30,688,393	\$16,092,158	\$38,287,525	\$144,942,214	\$66,696,962	\$25,654,956	\$42,926,878	\$136,456,638	\$677,115,550	
Return to Public	\$159,347,133	\$27,437,073	\$14,656,306	\$34,645,483	\$132,180,373	\$60,690,244	\$23,205,124	\$38,441,169	\$124,024,389	\$614,627,293	
Pool Growth	\$163,390	\$229,196	\$41,349	\$67,614	\$80,884	\$208,605	\$53,510	\$340,453	\$366,501	\$1,551,502	
Breakage	\$0	\$613	\$1,932	\$250	\$5,317	\$6,845	\$0	\$0	\$0	\$14,957	
Gross Commission - Win	\$15,859,302	\$3,021,511	\$1,392,571	\$3,574,178	\$12,675,639	\$5,791,270	\$2,396,323	\$4,145,256	\$12,065,749	\$60,921,800	
Excise Tax - HHR	\$2,630,547	\$460,326	\$241,382	\$574,313	\$2,174,133	\$1,000,454	\$384,824	\$643,903	\$2,046,850	\$10,156,733	
Standardbred Development Fund	\$0	\$306,884	\$0	\$0	\$0	\$333,485	\$0	\$0	\$682,283	\$1,322,652	
Thoroughbred Development Fund	\$1,315,274	\$0	\$120,691	\$287,156	\$1,087,067	\$250,114	\$192,412	\$321,952	\$511,712	\$4,086,378	
General Fund and Other	\$1,315,274	\$153,442	\$120,691	\$287,156	\$1,087,067	\$416,856	\$192,412	\$321,952	\$852,854	\$4,747,704	
Adjusted Commission - Win	\$13,228,755	\$2,561,185	\$1,151,189	\$2,999,866	\$10,501,506	\$4,790,815	\$2,011,498	\$3,501,353	\$10,018,899	\$50,765,067	
Average Terminal Count	1,184	446	316	448	1,039	934	456	839	1,213	6,874	
Adj. Commission-Win/Unit	\$11,178	\$5,738	\$3,647	\$6,694	\$10,103	\$5,132	\$4,407	\$4,174	\$8,262	\$7,385	

Advance Deposit Account Wagering

	Licensee									Grand Total
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet		
Total Handle	\$142,373	\$52,370	\$123,087	\$712,131	\$6,729,020	\$10,887,654	\$31,110	\$2,560,134	\$21,237,879	
In-State Races	\$0	\$2,397	\$0	\$74,925	\$769,394	\$1,637,086	\$3,702	\$253,857	\$2,741,360	
Out-of-State Races	\$142,373	\$49,973	\$123,087	\$637,206	\$5,959,625	\$9,250,569	\$27,408	\$2,306,278	\$18,496,519	
Excise Tax - ADW	\$2,136	\$786	\$1,846	\$10,682	\$100,935	\$163,315	\$467	\$38,402	\$318,568	
Host Track - Purses	\$908	\$334	\$785	\$4,540	\$42,897	\$69,409	\$198	\$16,321	\$135,391	
Host Tracks	\$908	\$334	\$785	\$4,540	\$42,897	\$69,409	\$198	\$16,321	\$135,391	
General Fund	\$320	\$118	\$277	\$1,602	\$15,140	\$24,497	\$70	\$5,760	\$47,785	

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	\$10,572,789
Equine Drug Research	\$3,679
Equine Industry Program	\$3,128
Higher Education Program	\$3,679
K. Standardbred Development Fund	\$1,324,815
K. Thoroughbred Development Fund	\$4,146,669
K. Quarter Horse Development Fund	\$390
Host Track - Purses	\$135,391
Host Tracks	\$135,391
General Fund (See Note on Caps)	\$4,819,646
Backside Improvement Fund	\$4,294

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	35	8	178
On-Track Handle	\$10,881,136		\$93,591	\$2,606,060	\$36,218,929	\$1,530,499	\$1,049,495	\$1,820,116	\$44,229	\$54,244,055
Return to Public	\$8,133,265		\$69,321	\$1,937,371	\$27,306,811	\$1,246,116	\$896,387	\$1,335,918	\$34,068	\$40,959,256
Commission	\$2,096,215		\$21,408	\$505,474	\$6,637,215	\$261,371	\$235,866	\$353,516	\$9,668	\$10,120,733
Settlement	\$635,719		\$3,958	\$158,430	\$2,250,129	\$22,328	(\$71,815)	\$129,458	\$241	\$3,128,448
Breakage	\$17,350		\$73	\$5,449	\$26,666	\$1,283	\$664	\$1,229	\$32	\$53,016
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	\$52,003	\$5,529	\$304,742
Backside Improvement Fund	\$54,406		\$0	\$13,030	\$181,095	\$7,652	\$0	\$9,101	\$0	\$265,284
Excise Tax	\$163,217		\$1,404	\$39,091	\$230,268	\$22,957	\$15,742	\$27,302	\$663	\$500,645
Thoroughbred Development Fund	\$81,609	\$0	\$0	\$19,545	\$115,134	\$11,479	\$0	\$13,651	\$0	\$241,418
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	\$1,820	\$44	\$33,376
Higher Ed Equine Trust	\$10,881		\$94	\$2,606	\$15,351	\$1,530	\$1,049	\$1,820	\$44	\$33,376
Equine Industry Programs	\$21,762		\$187	\$5,212	\$30,702	\$3,061	\$2,099	\$3,640	\$88	\$66,753
General Fund	\$38,084		\$94	\$9,121	\$53,729	\$5,357	\$1,049	\$6,370	\$44	\$113,849

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)	\$12,111,868	\$116,054	\$286,515	\$6,343,074	\$14,917,039	\$7,167,347	\$10,719,398	\$5,016,986	\$1,121,791	\$57,800,071
Thoroughbred	\$11,824,214	\$112,453	\$268,559	\$5,829,203	\$14,874,077	\$6,554,722	\$384	\$4,838,098	\$916,369	\$45,218,078
Standardbred	\$215,082	\$1,781	\$15,570	\$491,088	\$0	\$498,161	\$10,638,690	\$129,986	\$190,277	\$12,180,636
Other Breeds	\$72,572	\$1,821	\$2,385	\$22,782	\$42,962	\$114,465	\$80,323	\$48,902	\$15,145	\$401,357
Excise Tax - Simulcast	\$213,062	\$0	\$0	\$111,156	\$260,221	\$129,608	\$0	\$83,271	\$0	\$797,318
Thoroughbred Development Fund	\$138,592	\$0	\$0	\$67,968	\$172,946	\$79,174	\$0	\$53,502	\$0	\$512,181
Standardbred Development Fund	\$2,619	\$0	\$0	\$5,887	\$0	\$5,940	\$0	\$1,460	\$0	\$15,907
Quarter Horse Development Fund	\$831	\$0	\$0	\$249	\$535	\$1,291	\$0	\$552	\$0	\$3,458
Equine Drug Research	\$7,102	\$0	\$0	\$3,705	\$8,674	\$4,320	\$0	\$2,776	\$0	\$26,577
Higher Education Equine Trust	\$7,102	\$0	\$0	\$3,705	\$8,674	\$4,320	\$0	\$2,776	\$0	\$26,577
Equine Industry Programs	\$3,551	\$0	\$0	\$1,853	\$4,337	\$2,160	\$0	\$1,388	\$0	\$13,289
General Fund	\$53,266	\$0	\$0	\$27,789	\$65,055	\$32,402	\$0	\$20,818	\$0	\$199,330

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	\$1,201,293,533	\$141,274,572	\$121,200,379	\$258,558,107	\$1,050,863,716	\$469,161,807	\$182,170,527	\$185,686,693	\$926,135,231		\$4,536,344,564
Return to Public	\$1,092,437,966	\$125,875,157	\$110,515,558	\$233,939,380	\$959,991,186	\$429,259,977	\$164,464,552	\$166,864,132	\$844,723,225		\$4,128,071,133
Pool Growth	\$1,154,803	\$1,468,475	\$181,722	\$455,770	\$1,096,979	(\$44,984)	\$641,527	\$906,503	\$278,944		\$6,139,739
Breakage	\$0	\$2,806	\$15,785	\$2,670	\$41,388	\$75,951	\$0	\$0	\$0		\$138,599
Gross Commission - Win	\$107,700,764	\$13,928,133	\$10,487,315	\$24,160,287	\$89,734,163	\$39,870,872	\$17,064,447	\$17,916,058	\$81,133,063		\$401,995,105
Excise Tax - HHR	\$18,019,403	\$2,119,119	\$1,818,006	\$3,878,372	\$15,762,956	\$7,037,427	\$2,732,558	\$2,785,300	\$13,892,028		\$68,045,168
Standardbred Development Fund	\$0	\$1,412,746	\$0	\$0	\$0	\$2,345,809	\$0	\$0	\$4,630,676		\$8,389,231
Thoroughbred Development Fund	\$9,009,701	\$0	\$909,003	\$1,939,186	\$7,881,478	\$1,759,357	\$1,366,279	\$1,392,650	\$3,473,007		\$27,730,661
General Fund and Other	\$9,009,701	\$706,373	\$909,003	\$1,939,186	\$7,881,478	\$2,932,261	\$1,366,279	\$1,392,650	\$5,788,345		\$31,925,277
Adjusted Commission - Win	\$89,681,361	\$11,809,015	\$8,669,309	\$20,281,916	\$73,971,207	\$32,833,445	\$14,331,890	\$15,130,758	\$67,241,035		\$333,949,936
Average Terminal Count	7,555	2,240	2,215	3,133	7,308	6,010	3,154	4,106	9,288		45,008
Adj. Commission-Win/Unit	\$11,871	\$5,273	\$3,914	\$6,473	\$10,122	\$5,463	\$4,544	\$3,685	\$7,240		\$7,420

Advance Deposit Account Wagering

	Licensee									Grand Total
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet		
Total Handle	\$1,523,649	\$332,189	\$689,219	\$6,449,840	\$61,013,130	\$110,160,922	\$293,260	\$21,022,735		\$201,484,944
In-State Races	\$140,980	\$42,369	\$46,031	\$1,382,834	\$15,109,823	\$35,531,415	\$76,860	\$7,000,563		\$59,330,875
Out-of-State Races	\$1,382,669	\$289,820	\$643,188	\$5,067,006	\$45,903,307	\$74,629,507	\$216,400	\$14,022,172		\$142,154,069
Excise Tax - ADW	\$20,707	\$4,401	\$9,068	\$83,167	\$814,486	\$1,467,697	\$3,849	\$282,527		\$2,685,902
Host Track - Purses	\$8,801	\$1,870	\$3,854	\$35,346	\$346,156	\$623,771	\$1,636	\$120,074		\$1,141,508
Host Tracks	\$8,801	\$1,870	\$3,854	\$35,346	\$346,156	\$623,771	\$1,636	\$120,074		\$1,141,508
General Fund	\$3,106	\$660	\$1,360	\$12,475	\$122,173	\$220,154	\$577	\$42,379		\$402,885

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	\$72,029,034
Equine Drug Research	\$59,954
Equine Industry Program	\$80,041
Higher Education Program	\$59,954
K. Standardbred Development Fund	\$8,417,011
K. Thoroughbred Development Fund	\$28,484,260
K. Quarter Horse Development Fund	\$3,458
Host Track - Purses	\$1,141,508
Host Tracks	\$1,141,508
General Fund (See Note on Caps)	\$32,641,340
Backside Improvement Fund	\$265,284