

Pari-Mutuel Wagering for July 2023

July

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING AND GAMING COPORATION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

2023

On-Track Wagers on Live Horse Racing

Licensee	Race Dates	On-Track Handle	Return to Public	Commission	Settlement	Breakage	Minus Pools	Daily Average Live Handle	Backside Im provement F und	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	Equine Drug Research	Higher Ed Equine Trust	Equine Industry Programs	General Fund
Churchill Downs Racetra..	4	\$427,523	\$345,906	\$82,043	(\$694)	\$388	(\$120)	\$106,881	\$2,138	\$6,413	\$3,206	\$0	\$0	\$428	\$428	\$855	\$1,496
ECL Corbin, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	11	\$1,207,736	\$952,988	\$232,804	\$21,053	\$1,062	(\$170)	\$109,794	\$6,039	\$18,116	\$9,058	\$0	\$0	\$1,208	\$1,208	\$2,415	\$4,227
Keeneland Association, I..	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kentucky Downs, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lexington Trots Breeder..	5	\$102,622	\$83,877	\$21,243	(\$2,494)	\$66	(\$69)	\$20,524	\$0	\$1,539	\$0	\$1,026	\$0	\$103	\$103	\$205	\$103
Revolutionary Racing Ke..	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Turfway Park, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WKY Development, LLC	5	\$42,113	\$35,984	\$8,955	(\$2,861)	\$45	(\$10)	\$8,423	\$0	\$632	\$0	\$421	\$0	\$42	\$42	\$84	\$42
Grand Total	25	\$1,779,994	\$1,418,755	\$345,045	\$15,004	\$1,560	(\$369)	\$71,200	\$8,176	\$26,700	\$12,264	\$1,447	\$0	\$1,780	\$1,780	\$3,560	\$5,868

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Simu..	Thoroughbred	Standardbred	Quarter Horse	All Other Breeds	Excise Tax - Simulcast	TB Dev Fund-Sim	SB Dev Fund-Sim	QH Dev Fund-Sim	PH/AP/AR Dev Fund-Sim	Equine Drug Research	Higher Education Eq..	Equine Industry Prog..	General Fund
Churchill Downs Race..	Churchill Downs Ra..	\$1,594,076	\$1,553,857	\$29,452	\$10,767	\$0	\$23,911	\$15,539	\$295	\$108	\$0	\$797	\$797	\$399	\$5,978
	Louisville Thorough..	\$9,144	\$8,684	\$192	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, ..	Cumberland Run Ra..	\$120,800	\$115,032	\$5,081	\$687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertai..	Ellis Park Racetrack	\$953,144	\$861,601	\$86,723	\$4,820	\$0	\$14,297	\$8,616	\$867	\$48	\$0	\$477	\$477	\$238	\$3,574
Keeneland A..	Keeneland Racetrack	\$2,377,146	\$2,365,650	\$0	\$11,496	\$0	\$35,657	\$23,657	\$0	\$115	\$0	\$1,189	\$1,189	\$594	\$8,914
Kentucky Do..	Kentucky Downs Ra..	\$1,386,707	\$1,305,734	\$71,468	\$8,871	\$635	\$20,801	\$13,057	\$715	\$95	\$0	\$693	\$693	\$347	\$5,200
Lexington Tr..	Red Mile Racetrack	\$1,265,025	\$0	\$1,258,730	\$6,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionar..	Revolutionary Racin..	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Turfway Par..	Turfway Park Racetr..	\$876,400	\$848,361	\$22,342	\$5,696	\$0	\$13,146	\$8,484	\$223	\$57	\$0	\$438	\$438	\$219	\$3,286
WKY Develo..	Oak Grove Racetrack	\$169,225	\$125,798	\$37,900	\$5,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$8,751,667	\$7,184,718	\$1,511,889	\$54,425	\$635	\$107,812	\$69,352	\$2,100	\$423	\$0	\$3,594	\$3,594	\$1,797	\$26,953

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2023

On-Track Wagers on Historical Horse Racing

Licensee	Facility	On-Track Handle	Return to Public	Pool Growth	Breakage	Gross Commission - ..	Excise Tax - HHR	TB Dev. Fund	SB Dev. Fund	QH Dev. Fund	General Fund and Other	Adjusted Commission - ..	Avg. Terminal Count	Adjusted Commission - ..
Churchill D..	Derby City Ga..	\$202,209,845	\$183,762,047	\$189,013	\$0	\$18,258,785	\$3,033,148	\$1,516,574	\$0	\$0	\$1,516,574	\$15,225,638	1,293	\$11,780
ECL Corbin, LLC	Corbin	\$924,635	\$812,162	\$16,460	\$9	\$96,004	\$13,870	\$0	\$9,246	\$0	\$4,623	\$82,135	10	\$8,459
	Williamsburg	\$39,706,126	\$35,804,113	(\$10,383)	\$749	\$3,911,647	\$595,592	\$0	\$397,061	\$0	\$198,531	\$3,316,055	447	\$7,416
Ellis Entert..	Henderson	\$24,728,768	\$22,416,529	\$16,879	\$438	\$2,294,922	\$370,932	\$185,466	\$0	\$0	\$185,466	\$1,923,991	301	\$6,389
Kentucky Downs, LLC	Bowling Green	\$43,393,667	\$39,383,961	(\$510)	\$367	\$4,009,849	\$650,905	\$325,453	\$0	\$0	\$325,453	\$3,358,944	442	\$7,595
	Franklin	\$158,961,422	\$145,343,691	(\$130,842)	\$8,127	\$13,740,446	\$2,384,421	\$1,192,211	\$0	\$0	\$1,192,211	\$11,356,025	1,052	\$10,794
Lexington ..	Red Mile	\$78,871,741	\$71,500,350	\$473,946	\$6,677	\$6,890,770	\$1,183,076	\$295,769	\$394,359	\$0	\$492,948	\$5,707,694	861	\$6,627
Turfway Park, LLC	Newport	\$26,643,052	\$24,082,023	\$37,107	\$0	\$2,523,923	\$399,646	\$199,823	\$0	\$0	\$199,823	\$2,124,277	462	\$4,599
	Turfway Park	\$53,116,739	\$47,947,222	\$80,800	\$0	\$5,088,718	\$796,751	\$398,376	\$0	\$0	\$398,376	\$4,291,966	835	\$5,137
WKY Devel..	Oak Grove	\$155,535,616	\$141,980,397	(\$274,994)	\$0	\$13,830,213	\$2,333,034	\$583,259	\$777,678	\$0	\$972,098	\$11,497,179	1,228	\$9,365
Grand Total		\$784,091,612	\$713,032,494	\$397,476	\$16,365	\$70,645,278	\$11,761,374	\$4,696,929	\$1,578,344	\$0	\$5,486,101	\$58,883,904	6,931	\$78,160

Advance Deposit Account Wagering

Licensee	Total Handle	In-State Races	Out-of-State Races	Excise Tax - ADW	Host Track - Purses	Host Tracks	General Fund-ADW
AmWest Entertain..	\$208,914	\$577	\$208,337	\$3,134	\$1,332	\$1,332	\$470
eBet Technologies	\$30,868	\$2,011	\$28,858	\$463	\$197	\$197	\$69
Lien Games Racing	\$120,863	\$338	\$120,525	\$1,813	\$770	\$770	\$272
NYRABets	\$1,258,921	\$116,478	\$1,142,443	\$18,884	\$8,026	\$8,026	\$2,833
TVG	\$9,339,752	\$862,950	\$8,476,802	\$140,096	\$59,541	\$59,541	\$21,014
Twinspires	\$15,758,531	\$2,027,361	\$13,731,170	\$236,378	\$100,461	\$100,461	\$35,457
WatchandWager.c..	\$36,429	\$3,129	\$33,300	\$546	\$232	\$232	\$82
Xpressbet	\$3,583,888	\$543,707	\$3,040,181	\$53,758	\$22,847	\$22,847	\$8,064
Grand Total	\$30,338,166	\$3,556,551	\$26,781,615	\$455,072	\$193,406	\$193,406	\$68,261

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	\$12,350,959
Equine Drug Research	\$5,374
Equine Industry Program	\$5,357
Higher Education Program	\$5,374
K. Thoroughbred Development Fund	\$4,778,545
K. Standardbred Development Fund	\$1,581,892
K. Quarter Horse Development Fund	\$423
Host Track - Purses	\$193,406
Host Tracks	\$193,406
General Fund (See Note on Caps)	\$5,587,183
Backside Improvement Fund	\$8,176