

Pari-Mutuel Wagering for August 2023

August

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..	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	13	\$1,362,148	\$1,000,811	\$262,708	\$97,695	\$1,107	(\$173)	\$104,781	\$6,811	\$20,432	\$10,216	\$0	\$0	\$1,362	\$1,362	\$2,724	\$4,768
Keeneland Association, I..	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kentucky Downs, LLC	1	\$177,786	\$110,149	\$32,002	\$35,460	\$175	\$0	\$177,786	\$889	\$2,667	\$1,333	\$0	\$0	\$178	\$178	\$356	\$622
Lexington Trots Breeder..	13	\$393,020	\$324,551	\$81,508	(\$12,175)	\$236	(\$1,100)	\$30,232	\$0	\$5,895	\$0	\$3,930	\$0	\$393	\$393	\$786	\$393
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	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	27	\$1,932,954	\$1,435,511	\$376,218	\$120,980	\$1,519	(\$1,273)	\$71,591	\$7,700	\$28,994	\$11,550	\$3,930	\$0	\$1,933	\$1,933	\$3,866	\$5,783

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..	\$1,675,211	\$1,626,764	\$38,725	\$9,722	\$0	\$25,128	\$16,268	\$387	\$97	\$0	\$838	\$838	\$419	\$6,282
	Louisville Thorough..	\$14,478	\$14,328	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, ..	Cumberland Run Ra..	\$150,735	\$137,565	\$11,999	\$1,161	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertai..	Ellis Park Racetrack	\$934,197	\$854,612	\$73,735	\$5,851	\$0	\$14,013	\$8,546	\$737	\$59	\$0	\$467	\$467	\$234	\$3,503
Keeneland A..	Keeneland Racetrack	\$2,203,559	\$2,188,916	\$0	\$14,643	\$0	\$33,053	\$21,889	\$0	\$146	\$0	\$1,102	\$1,102	\$551	\$8,263
Kentucky Do..	Kentucky Downs Ra..	\$1,046,089	\$977,056	\$60,917	\$7,603	\$514	\$15,691	\$9,771	\$609	\$81	\$0	\$523	\$523	\$262	\$3,923
Lexington Tr..	Red Mile Racetrack	\$1,600,506	\$0	\$1,592,957	\$7,532	\$17	\$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..	\$784,980	\$764,376	\$13,289	\$7,315	\$0	\$11,775	\$7,644	\$133	\$73	\$0	\$392	\$392	\$196	\$2,944
WKY Develo..	Oak Grove Racetrack	\$152,038	\$119,681	\$28,017	\$4,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$8,561,794	\$6,683,297	\$1,819,787	\$58,169	\$541	\$99,661	\$64,117	\$1,867	\$456	\$0	\$3,322	\$3,322	\$1,661	\$24,915

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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..	\$195,403,226	\$177,868,025	(\$85,983)	\$0	\$17,621,184	\$2,931,048	\$1,465,524	\$0	\$0	\$1,465,524	\$14,690,136	1,300	\$11,303
ECL Corbin, LLC	Corbin	\$3,056,784	\$2,696,660	\$42,162	\$29	\$317,934	\$45,852	\$0	\$30,568	\$0	\$15,284	\$272,082	51	\$5,348
	Williamsburg	\$36,192,515	\$32,212,483	\$396,184	\$729	\$3,583,119	\$542,888	\$0	\$361,925	\$0	\$180,963	\$3,040,232	444	\$6,849
Ellis Entert..	Henderson	\$24,112,118	\$21,966,509	(\$81,102)	\$485	\$2,226,226	\$361,682	\$180,841	\$0	\$0	\$180,841	\$1,864,544	301	\$6,193
Kentucky Downs, LLC	Bowling Green	\$39,360,635	\$35,485,446	\$199,576	\$324	\$3,675,289	\$590,410	\$295,205	\$0	\$0	\$295,205	\$3,084,879	447	\$6,903
	Franklin	\$148,788,901	\$135,541,245	\$395,177	\$7,175	\$12,845,304	\$2,231,834	\$1,115,917	\$0	\$0	\$1,115,917	\$10,613,470	1,060	\$10,012
Lexington ..	Red Mile	\$77,743,411	\$70,770,481	\$199,350	\$6,508	\$6,767,072	\$1,166,151	\$291,538	\$388,717	\$0	\$485,896	\$5,600,921	832	\$6,730
Turfway Park, LLC	Newport	\$28,311,021	\$25,554,887	\$121,634	\$0	\$2,634,500	\$424,665	\$212,333	\$0	\$0	\$212,333	\$2,209,835	460	\$4,803
	Turfway Park	\$52,832,153	\$47,647,701	\$152,349	\$0	\$5,032,102	\$792,482	\$396,241	\$0	\$0	\$396,241	\$4,239,620	845	\$5,020
WKY Devel..	Oak Grove	\$135,350,906	\$123,020,260	\$207,333	\$0	\$12,123,312	\$2,030,264	\$507,566	\$676,755	\$0	\$845,943	\$10,093,049	1,228	\$8,221
Grand Total		\$741,151,669	\$672,763,698	\$1,546,680	\$15,250	\$66,826,042	\$11,117,275	\$4,465,164	\$1,457,965	\$0	\$5,194,146	\$55,708,767	6,967	\$71,382

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..	\$201,812	\$1,955	\$199,856	\$3,027	\$1,287	\$1,287	\$454
eBet Technologies	\$37,981	\$2,833	\$35,148	\$570	\$242	\$242	\$85
Lien Games Racing	\$144,375	\$1,367	\$143,009	\$2,166	\$920	\$920	\$325
NYRABets	\$1,160,711	\$78,954	\$1,081,757	\$17,411	\$7,400	\$7,400	\$2,612
TVG	\$8,996,240	\$777,116	\$8,219,125	\$134,944	\$57,351	\$57,351	\$20,242
Twinspires	\$15,066,926	\$1,694,367	\$13,372,559	\$226,004	\$96,052	\$96,052	\$33,901
WatchandWager.c..	\$36,307	\$1,587	\$34,719	\$545	\$231	\$231	\$82
Xpressbet	\$4,116,083	\$596,623	\$3,519,460	\$61,741	\$26,240	\$26,240	\$9,261
Grand Total		\$29,760,435	\$3,154,802	\$26,605,633	\$446,407	\$189,723	\$66,961

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	\$11,692,336
Equine Drug Research	\$5,255
Equine Industry Program	\$5,527
Higher Education Program	\$5,255
K. Thoroughbred Development Fund	\$4,540,831
K. Standardbred Development Fund	\$1,463,761
K. Quarter Horse Development Fund	\$456
Host Track - Purses	\$189,723
Host Tracks	\$189,723
General Fund (See Note on Caps)	\$5,291,805
Backside Improvement Fund	\$7,700