

Pari-Mutuel Wagering for September 2023

September

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 Improvement Fund	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 Racetrack	13	\$3,124,583	\$2,277,844	\$599,431	\$245,412	\$2,435	(\$538)	\$240,353	\$15,623	\$46,869	\$23,434	\$0	\$0	\$3,125	\$3,125	\$6,249	\$10,936
ECL Corbin, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Keeneland Association, Inc.	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kentucky Downs, LLC	6	\$1,710,027	\$1,266,331	\$309,271	\$133,510	\$1,255	(\$340)	\$285,005	\$8,550	\$25,650	\$12,825	\$0	\$0	\$1,710	\$1,710	\$3,420	\$5,985
Lexington Trots Breeder's	12	\$328,049	\$245,605	\$66,466	\$17,776	\$239	(\$2,037)	\$27,337	\$0	\$4,921	\$0	\$3,280	\$0	\$328	\$328	\$656	\$328
Revolutionary Racing Kentucky	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	31	\$5,162,659	\$3,789,780	\$975,168	\$396,697	\$3,930	(\$2,916)	\$166,537	\$24,173	\$77,440	\$36,260	\$3,280	\$0	\$5,163	\$5,163	\$10,325	\$17,249

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Simulcast)	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 Equine Trust	Equine Industry Programs	General Fund
Churchill Downs Race Track	Churchill Downs Race Track	\$1,634,605	\$1,585,062	\$38,182	\$11,361	\$0	\$24,519	\$15,851	\$382	\$114	\$0	\$817	\$817	\$409	\$6,130
Churchill Downs Race Track	Louisville Thoroughbred Park	\$10,250	\$10,047	\$94	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	Cumberland Run Race Track	\$104,950	\$98,288	\$5,993	\$598	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	Ellis Park Racetrack	\$831,728	\$772,791	\$52,486	\$6,452	\$0	\$12,476	\$7,728	\$525	\$65	\$0	\$416	\$416	\$208	\$3,119
Keeneland Association, Inc.	Keeneland Racetrack	\$1,895,591	\$1,880,897	\$0	\$14,694	\$0	\$28,434	\$18,809	\$0	\$147	\$0	\$948	\$948	\$474	\$7,108
Kentucky Downs, LLC	Kentucky Downs Race Track	\$758,732	\$687,601	\$60,223	\$9,963	\$945	\$11,381	\$6,876	\$602	\$109	\$0	\$379	\$379	\$190	\$2,845
Lexington Thoroughbred	Red Mile Racetrack	\$1,330,822	\$122	\$1,325,021	\$5,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky	Revolutionary Racetrack	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Turfway Park, LLC	Turfway Park Racetrack	\$706,160	\$678,868	\$20,585	\$6,707	\$0	\$10,592	\$6,789	\$206	\$67	\$0	\$353	\$353	\$177	\$2,648
WKY Development, LLC	Oak Grove Racetrack	\$164,933	\$127,883	\$32,891	\$4,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$7,437,771	\$5,841,559	\$1,535,474	\$59,723	\$1,015	\$87,402	\$56,052	\$1,715	\$501	\$0	\$2,913	\$2,913	\$1,457	\$21,851

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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..	\$192,110,238	\$174,106,967	\$641,041	\$0	\$17,362,230	\$2,881,654	\$1,440,827	\$0	\$0	\$1,440,827	\$14,480,577	1,299	\$11,148
ECL Corbin, LLC	Corbin	\$2,878,647	\$2,606,194	(\$24,444)	\$29	\$296,868	\$43,180	\$0	\$28,786	\$0	\$14,393	\$253,688	50	\$5,030
	Williamsburg	\$35,240,161	\$31,729,707	\$47,497	\$692	\$3,462,265	\$528,602	\$0	\$352,402	\$0	\$176,201	\$2,933,663	445	\$6,587
Ellis Entert..	Henderson	\$23,526,261	\$21,305,728	\$38,681	\$556	\$2,181,296	\$352,894	\$176,447	\$0	\$0	\$176,447	\$1,828,402	293	\$6,237
Kentucky Downs, LLC	Bowling Green	\$39,768,465	\$35,976,477	\$71,029	\$400	\$3,720,558	\$596,527	\$298,263	\$0	\$0	\$298,263	\$3,124,031	447	\$6,984
	Franklin	\$152,486,647	\$139,306,022	\$13,163	\$6,162	\$13,161,300	\$2,287,300	\$1,143,650	\$0	\$0	\$1,143,650	\$10,874,000	1,063	\$10,233
Lexington ..	Red Mile	\$81,382,844	\$73,966,288	\$315,588	\$5,951	\$7,095,018	\$1,220,743	\$305,186	\$406,914	\$0	\$508,643	\$5,874,275	812	\$7,235
Turfway Park, LLC	Newport	\$26,517,256	\$23,901,567	\$130,253	\$0	\$2,485,436	\$397,759	\$198,879	\$0	\$0	\$198,879	\$2,087,677	461	\$4,533
	Turfway Park	\$55,365,246	\$50,059,563	\$6,306	\$0	\$5,299,378	\$830,479	\$415,239	\$0	\$0	\$415,239	\$4,468,899	843	\$5,301
WKY Devel..	Oak Grove	\$145,329,130	\$131,644,515	\$660,459	\$0	\$13,024,157	\$2,179,937	\$544,984	\$726,646	\$0	\$908,307	\$10,844,220	1,228	\$8,828
Grand Total		\$754,604,895	\$684,603,028	\$1,899,574	\$13,789	\$68,088,506	\$11,319,073	\$4,523,476	\$1,514,748	\$0	\$5,280,850	\$56,769,433	6,942	\$72,115

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..	\$303,426	\$28,489	\$274,938	\$4,551	\$1,934	\$1,934	\$683
eBet Technologies	\$58,045	\$5,483	\$52,563	\$871	\$370	\$370	\$131
Lien Games Racing	\$154,178	\$10,698	\$143,480	\$2,313	\$983	\$983	\$347
NYRABets	\$845,695	\$251,719	\$593,976	\$12,685	\$5,391	\$5,391	\$1,903
TVG	\$8,440,798	\$2,593,951	\$5,846,847	\$126,612	\$53,810	\$53,810	\$18,992
Twinspires	\$13,649,896	\$5,365,661	\$8,284,235	\$204,748	\$87,018	\$87,018	\$30,712
WatchandWager.c..	\$45,045	\$14,949	\$30,096	\$676	\$287	\$287	\$101
Xpressbet	\$3,570,032	\$1,738,252	\$1,831,779	\$53,550	\$22,759	\$22,759	\$8,033
Grand Total		\$27,067,114	\$10,009,202	\$17,057,913	\$406,007	\$172,553	\$60,901

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	\$11,889,922
Equine Drug Research	\$8,076
Equine Industry Program	\$11,782
Higher Education Program	\$8,076
K. Thoroughbred Development Fund	\$4,615,788
K. Standardbred Development Fund	\$1,519,743
K. Quarter Horse Development Fund	\$501
Host Track - Purses	\$172,553
Host Tracks	\$172,553
General Fund (See Note on Caps)	\$5,380,850
Backside Improvement Fund	\$24,173