

Pari-Mutuel Wagering for October 2023

October

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 Education Trust	Equine Industry Programs	General Fund
Churchill Downs Racetrack	2	\$418,268	\$327,815	\$80,115	\$9,979	\$373	(\$13)	\$209,134	\$2,091	\$6,274	\$3,137	\$0	\$0	\$418	\$418	\$837	\$1,464
ECL Corbin, LLC	9	\$25,616	\$17,079	\$5,161	\$3,384	\$66	(\$74)	\$2,846	\$0	\$384	\$0	\$256	\$0	\$26	\$26	\$51	\$26
Ellis Entertainment, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Keeneland Association, Inc.	17	\$16,270,885	\$12,440,543	\$2,923,899	\$893,996	\$12,685	(\$239)	\$957,111	\$81,354	\$244,063	\$122,032	\$0	\$0	\$16,271	\$16,271	\$32,542	\$56,948
Kentucky Downs, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lexington Trots Breeder's	3	\$238,651	\$173,670	\$47,768	\$17,727	\$152	(\$666)	\$79,550	\$0	\$3,580	\$0	\$2,387	\$0	\$239	\$239	\$477	\$239
Revolutionary Racing Kentucky	0	\$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	\$0
WKY Development, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	31	\$16,953,420	\$12,959,108	\$3,056,943	\$925,086	\$13,275	(\$993)	\$546,885	\$83,446	\$254,301	\$125,169	\$2,643	\$0	\$16,953	\$16,953	\$33,907	\$58,676

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 Equity	Equine Industry Programs	General Fund
Churchill Downs Race Track	Churchill Downs Racetrack	\$1,710,247	\$1,677,336	\$28,874	\$4,038	\$0	\$25,654	\$16,773	\$289	\$40	\$0	\$855	\$855	\$428	\$6,413
Ellis Entertainment, LLC	Louisville Thoroughbred Park	\$23,542	\$22,113	\$992	\$438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	Cumberland Run Racetrack	\$95,968	\$88,513	\$4,540	\$2,677	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Keeneland Association, Inc.	Keeneland Racetrack	\$2,160,355	\$2,152,779	\$0	\$7,576	\$0	\$32,405	\$21,528	\$0	\$76	\$0	\$1,080	\$1,080	\$540	\$8,101
Kentucky Downs, LLC	Kentucky Downs Racetrack	\$1,035,131	\$951,592	\$62,846	\$18,742	\$1,952	\$15,527	\$9,516	\$628	\$207	\$0	\$518	\$518	\$259	\$3,882
Lexington Thoroughbred Park	Red Mile Racetrack	\$1,199,488	\$0	\$1,184,195	\$15,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky	Revolutionary Racetrack	\$14,162	\$12,279	\$1,727	\$156	\$0	\$212	\$123	\$17	\$2	\$0	\$7	\$7	\$4	\$53
Turfway Park, LLC	Turfway Park Racetrack	\$752,999	\$721,329	\$19,189	\$12,480	\$0	\$11,295	\$7,213	\$192	\$125	\$0	\$376	\$376	\$188	\$2,824
WKY Development, LLC	Oak Grove Racetrack	\$161,611	\$126,924	\$29,999	\$4,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$8,070,442	\$6,622,008	\$1,377,038	\$69,185	\$2,210	\$98,847	\$63,845	\$1,573	\$481	\$0	\$3,295	\$3,295	\$1,647	\$24,712

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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..	\$191,898,197	\$174,349,702	\$273,912	\$0	\$17,274,583	\$2,878,473	\$1,439,236	\$0	\$0	\$1,439,236	\$14,396,110	1,299	\$11,081
ECL Corbin, LLC	Corbin	\$3,076,773	\$2,700,409	\$66,455	\$28	\$309,881	\$46,152	\$0	\$30,768	\$0	\$15,384	\$263,730	51	\$5,197
	Williamsburg	\$35,133,576	\$31,524,166	\$176,930	\$618	\$3,431,861	\$527,004	\$0	\$351,336	\$0	\$175,668	\$2,904,858	445	\$6,531
Ellis Entert..	Henderson	\$20,461,970	\$18,498,378	\$55,075	\$441	\$1,908,076	\$306,930	\$153,465	\$0	\$0	\$153,465	\$1,601,146	300	\$5,335
Kentucky Downs, LLC	Bowling Green	\$37,719,738	\$34,181,184	\$14,611	\$354	\$3,523,589	\$565,796	\$282,898	\$0	\$0	\$282,898	\$2,957,793	445	\$6,648
	Franklin	\$142,784,376	\$130,140,178	\$284,680	\$4,431	\$12,355,088	\$2,141,766	\$1,070,883	\$0	\$0	\$1,070,883	\$10,213,322	1,050	\$9,723
Lexington ..	Red Mile	\$80,514,277	\$73,595,118	(\$101,735)	\$6,207	\$7,014,688	\$1,207,714	\$301,929	\$402,571	\$0	\$503,214	\$5,806,974	841	\$6,905
Revolution..	Sandy's Raci..	\$9,238,190	\$8,341,283	\$75,403	\$195	\$821,309	\$138,573	\$0	\$0	\$92,382	\$46,191	\$682,736	584	\$1,168
Turfway Park, LLC	Newport	\$26,941,073	\$24,369,987	\$52,182	\$0	\$2,518,904	\$404,116	\$202,058	\$0	\$0	\$202,058	\$2,114,788	461	\$4,586
	Turfway Park	\$52,431,332	\$47,360,152	\$52,075	\$0	\$5,019,105	\$786,470	\$393,235	\$0	\$0	\$393,235	\$4,232,635	842	\$5,025
WKY Devel..	Oak Grove	\$132,023,604	\$120,220,090	(\$46,494)	\$0	\$11,850,008	\$1,980,354	\$495,089	\$660,118	\$0	\$825,148	\$9,869,654	1,225	\$8,056
Grand Total		\$732,223,105	\$665,280,647	\$903,094	\$12,274	\$66,027,092	\$10,983,347	\$4,338,792	\$1,444,793	\$92,382	\$5,107,380	\$55,043,745	7,544	\$70,255

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..	\$167,346	\$52,797	\$114,549	\$2,510	\$1,067	\$1,067	\$377
eBet Technologies	\$66,783	\$14,957	\$51,826	\$1,002	\$426	\$426	\$150
Lien Games Racing	\$127,416	\$20,953	\$106,462	\$1,911	\$812	\$812	\$287
NYRABets	\$1,068,862	\$458,752	\$610,110	\$16,033	\$6,814	\$6,814	\$2,405
TVG	\$10,816,179	\$4,806,941	\$6,009,238	\$162,243	\$68,953	\$68,953	\$24,336
Twinspires	\$15,399,173	\$8,654,009	\$6,745,164	\$230,988	\$98,170	\$98,170	\$34,648
WatchandWager.c..	\$27,377	\$14,885	\$12,492	\$411	\$175	\$175	\$62
Xpressbet	\$3,123,912	\$2,070,073	\$1,053,839	\$46,859	\$19,915	\$19,915	\$7,029
Grand Total	\$30,797,047	\$16,093,368	\$14,703,679	\$461,956	\$196,331	\$196,331	\$69,293

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	\$11,798,451
Equine Drug Research	\$20,248
Equine Industry Program	\$35,554
Higher Education Program	\$20,248
K. Thoroughbred Development Fund	\$4,527,805
K. Standardbred Development Fund	\$1,449,009
K. Quarter Horse Development Fund	\$92,863
Host Track - Purses	\$196,331
Host Tracks	\$196,331
General Fund (See Note on Caps)	\$5,260,061
Backside Improvement Fund	\$83,446