

Pari-Mutuel Wagering for December 2023

December

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	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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..	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Ke..	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Turfway Park, LLC	18	\$1,016,104	\$727,532	\$195,671	\$92,277	\$630	(\$6)	\$56,450	\$5,081	\$15,242	\$7,621	\$0	\$0	\$1,016	\$1,016	\$2,032	\$3,556
WKY Development, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	18	\$1,016,104	\$727,532	\$195,671	\$92,277	\$630	(\$6)	\$56,450	\$5,081	\$15,242	\$7,621	\$0	\$0	\$1,016	\$1,016	\$2,032	\$3,556

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..	\$1,622,285	\$1,556,952	\$58,530	\$6,803	\$0	\$24,334	\$15,570	\$585	\$68	\$0	\$811	\$811	\$406	\$6,084
	Louisville Thorough..	\$9,096	\$8,988	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, ..	Cumberland Run Ra..	\$73,391	\$68,143	\$5,064	\$174	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertai..	Ellis Park Racetrack	\$744,549	\$687,072	\$57,478	\$0	\$0	\$11,168	\$6,871	\$575	\$0	\$0	\$372	\$372	\$186	\$2,792
Keeneland A..	Keeneland Racetrack	\$1,726,503	\$1,726,503	\$0	\$0	\$0	\$25,898	\$17,265	\$0	\$0	\$0	\$863	\$863	\$432	\$6,474
Kentucky Do..	Kentucky Downs Ra..	\$816,708	\$742,611	\$66,748	\$6,186	\$1,164	\$12,251	\$7,426	\$667	\$73	\$0	\$408	\$408	\$204	\$3,063
Lexington Tr..	Red Mile Racetrack	\$1,122,120	\$48	\$1,117,239	\$4,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionar..	Revolutionary Racin..	\$95,369	\$77,462	\$17,752	\$146	\$9	\$1,431	\$775	\$178	\$2	\$0	\$48	\$48	\$24	\$358
Turfway Par..	Turfway Park Racetr..	\$783,026	\$752,472	\$30,554	\$0	\$0	\$11,745	\$7,525	\$306	\$0	\$0	\$392	\$392	\$196	\$2,936
WKY Develo..	Oak Grove Racetrack	\$206,833	\$172,522	\$31,398	\$2,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$7,199,881	\$5,792,773	\$1,384,871	\$21,054	\$1,183	\$86,827	\$55,431	\$2,311	\$143	\$0	\$2,894	\$2,894	\$1,447	\$21,707

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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 Downs Racetrack, ..	Derby City Ga..	\$206,098,414	\$187,741,867	(\$129,032)	\$0	\$18,485,580	\$3,091,476	\$1,545,738	\$0	\$0	\$1,545,738	\$15,394,103	1,301	\$11,831
	Derby City Ga..	\$21,356,301	\$19,090,775	\$250,478	\$74	\$2,014,974	\$320,345	\$160,172	\$0	\$0	\$160,172	\$1,694,630	460	\$3,685
ECL Corbin, LLC	Corbin	\$2,378,799	\$2,105,398	\$30,834	\$9	\$242,559	\$35,682	\$0	\$23,788	\$0	\$11,894	\$206,877	50	\$4,103
	Williamsburg	\$38,267,192	\$34,246,130	\$259,041	\$765	\$3,761,255	\$574,008	\$0	\$382,672	\$0	\$191,336	\$3,187,247	448	\$7,121
Ellis Entert..	Henderson	\$22,246,214	\$20,033,238	\$128,393	\$573	\$2,084,011	\$333,693	\$166,847	\$0	\$0	\$166,847	\$1,750,318	300	\$5,831
Kentucky Downs, LLC	Bowling Green	\$43,177,428	\$38,921,140	\$225,760	\$465	\$4,030,062	\$647,661	\$323,831	\$0	\$0	\$323,831	\$3,382,401	445	\$7,593
	Franklin	\$161,895,989	\$147,052,512	\$595,814	\$4,436	\$14,243,228	\$2,428,440	\$1,214,220	\$0	\$0	\$1,214,220	\$11,814,788	1,107	\$10,677
Lexington ..	Red Mile	\$85,780,655	\$78,109,901	\$186,953	\$6,859	\$7,476,944	\$1,286,710	\$321,677	\$428,903	\$0	\$536,129	\$6,190,234	835	\$7,412
Revolution..	Sandy's Raci..	\$32,079,972	\$29,131,746	\$138,783	\$583	\$2,808,860	\$481,200	\$0	\$0	\$320,800	\$160,400	\$2,327,661	654	\$3,557
Turfway Park, LLC	Newport	\$31,171,291	\$28,139,698	\$141,172	\$0	\$2,890,421	\$467,569	\$233,785	\$0	\$0	\$233,785	\$2,422,852	458	\$5,290
	Turfway Park	\$60,364,173	\$54,532,556	\$66,096	\$0	\$5,765,521	\$905,463	\$452,731	\$0	\$0	\$452,731	\$4,860,059	839	\$5,796
WKY Devel..	Oak Grove	\$153,219,431	\$139,707,010	(\$186,717)	\$0	\$13,699,138	\$2,298,291	\$574,573	\$766,097	\$0	\$957,621	\$11,400,847	1,230	\$9,265
Grand Total		\$858,035,861	\$778,811,972	\$1,707,574	\$13,764	\$77,502,554	\$12,870,538	\$4,993,574	\$1,601,460	\$320,800	\$5,954,704	\$64,632,016	8,128	\$82,161

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..	\$94,622	\$24	\$94,598	\$1,419	\$603	\$603	\$213
eBet Technologies	\$41,520	\$2,620	\$38,900	\$623	\$265	\$265	\$93
Lien Games Racing	\$62,520	\$0	\$62,520	\$938	\$399	\$399	\$141
NYRABets	\$703,073	\$127,048	\$576,025	\$10,546	\$4,482	\$4,482	\$1,582
TVG	\$7,476,287	\$1,412,229	\$6,064,058	\$112,144	\$47,661	\$47,661	\$16,822
Twinspires	\$10,365,328	\$2,280,125	\$8,085,204	\$155,480	\$66,079	\$66,079	\$23,322
WatchandWager.c..	\$14,128	\$3,359	\$10,769	\$212	\$90	\$90	\$32
Xpressbet	\$1,989,685	\$325,903	\$1,663,782	\$29,845	\$12,684	\$12,684	\$4,477
Grand Total		\$4,151,307	\$16,595,855	\$311,207	\$132,263	\$132,263	\$46,681

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	\$13,283,814
Equine Drug Research	\$3,910
Equine Industry Program	\$3,479
Higher Education Program	\$3,910
K. Thoroughbred Development Fund	\$5,056,625
K. Standardbred Development Fund	\$1,603,771
K. Quarter Horse Development Fund	\$320,943
Host Track - Purses	\$132,263
Host Tracks	\$132,263
General Fund (See Note on Caps)	\$6,026,648
Backside Improvement Fund	\$5,081