

Pari-Mutuel Wagering for January 2024

January

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.

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	15	\$680,835	\$526,724	\$130,476	\$23,147	\$497	(\$8)	\$45,389	\$3,404	\$10,213	\$5,106	\$0	\$0	\$681	\$681	\$1,362	\$2,383
WKY Development, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	15	\$680,835	\$526,724	\$130,476	\$23,147	\$497	(\$8)	\$45,389	\$3,404	\$10,213	\$5,106	\$0	\$0	\$681	\$681	\$1,362	\$2,383

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..	\$1,300,294	\$1,237,352	\$55,376	\$7,567	\$0	\$19,504	\$12,374	\$554	\$76	\$0	\$650	\$650	\$325	\$4,876
	Louisville Thorough..	\$7,378	\$7,178	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, ..	Cumberland Run Ra..	\$67,633	\$65,187	\$1,852	\$548	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertai..	Ellis Park Racetrack	\$555,903	\$510,853	\$42,463	\$2,587	\$0	\$8,339	\$5,109	\$425	\$26	\$0	\$278	\$278	\$139	\$2,085
Keeneland A..	Keeneland Racetrack	\$1,476,069	\$1,467,183	\$0	\$8,887	\$0	\$22,141	\$14,672	\$0	\$89	\$0	\$738	\$738	\$369	\$5,535
Kentucky Do..	Kentucky Downs Ra..	\$480,664	\$429,921	\$41,667	\$8,133	\$943	\$7,210	\$4,299	\$417	\$91	\$0	\$240	\$240	\$120	\$1,802
Lexington Tr..	Red Mile Racetrack	\$1,173,661	\$66	\$1,169,516	\$4,048	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionar..	Revolutionary Racin..	\$73,485	\$66,791	\$6,690	\$0	\$4	\$1,102	\$668	\$67	\$0	\$0	\$37	\$37	\$18	\$276
Turfway Par..	Turfway Park Racetr..	\$668,506	\$638,873	\$29,454	\$178	\$0	\$10,028	\$6,389	\$295	\$2	\$0	\$334	\$334	\$167	\$2,507
WKY Develo..	Oak Grove Racetrack	\$199,327	\$169,699	\$29,575	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$6,002,920	\$4,593,101	\$1,376,792	\$32,002	\$1,025	\$68,324	\$43,510	\$1,756	\$283	\$0	\$2,277	\$2,277	\$1,139	\$17,081

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2024

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..	\$177,708,113	\$161,776,232	(\$76,989)	\$0	\$16,008,870	\$2,665,622	\$1,332,811	\$0	\$0	\$1,332,811	\$13,343,248	1,297	\$10,287
	Derby City Ga..	\$13,628,423	\$12,263,012	\$82,695	\$65	\$1,282,651	\$204,426	\$102,213	\$0	\$0	\$102,213	\$1,078,225	473	\$2,280
ECL Corbin, LLC	Corbin	\$1,960,699	\$1,733,939	\$28,523	\$10	\$198,227	\$29,410	\$0	\$19,607	\$0	\$9,803	\$168,817	50	\$3,387
	Williamsburg	\$31,308,164	\$28,035,715	\$216,267	\$576	\$3,055,606	\$469,622	\$0	\$313,082	\$0	\$156,541	\$2,585,983	441	\$5,866
Ellis Entert..	Henderson	\$19,711,291	\$17,868,915	\$11,740	\$573	\$1,830,062	\$295,669	\$147,835	\$0	\$0	\$147,835	\$1,534,393	298	\$5,141
Kentucky Downs, LLC	Bowling Green	\$37,019,098	\$33,574,593	\$25,862	\$348	\$3,418,294	\$555,286	\$277,643	\$0	\$0	\$277,643	\$2,863,008	444	\$6,447
	Franklin	\$139,640,554	\$127,109,524	\$244,395	\$3,713	\$12,282,922	\$2,094,608	\$1,047,304	\$0	\$0	\$1,047,304	\$10,188,314	1,108	\$9,197
Lexington ..	Red Mile	\$71,360,968	\$64,846,863	\$307,306	\$5,282	\$6,201,518	\$1,070,415	\$267,604	\$356,805	\$0	\$446,006	\$5,131,103	799	\$6,419
Revolution..	Sandy's Raci..	\$26,845,329	\$24,295,363	\$200,079	\$543	\$2,349,344	\$402,680	\$0	\$0	\$268,453	\$134,227	\$1,946,664	654	\$2,977
Turfway Park, LLC	Newport	\$25,395,300	\$22,891,417	\$135,537	\$0	\$2,368,346	\$380,929	\$190,465	\$0	\$0	\$190,465	\$1,987,417	459	\$4,333
	Turfway Park	\$51,825,148	\$46,732,659	\$121,808	\$0	\$4,970,680	\$777,377	\$388,689	\$0	\$0	\$388,689	\$4,193,303	828	\$5,066
WKY Devel..	Oak Grove	\$127,307,230	\$116,115,753	(\$102,024)	\$0	\$11,293,500	\$1,909,608	\$477,402	\$636,536	\$0	\$795,670	\$9,383,892	1,226	\$7,653
Grand Total		\$723,710,315	\$657,243,986	\$1,195,201	\$11,110	\$65,260,020	\$10,855,655	\$4,231,965	\$1,326,030	\$268,453	\$5,029,207	\$54,404,365	8,077	\$69,053

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..	\$80,069	\$0	\$80,069	\$1,201	\$510	\$510	\$180
eBet Technologies	\$37,429	\$890	\$36,539	\$561	\$239	\$239	\$84
Lien Games Racing	\$93,526	\$0	\$93,526	\$1,403	\$596	\$596	\$210
NYRABets	\$587,302	\$79,924	\$507,379	\$8,810	\$3,744	\$3,744	\$1,321
TVG	\$6,820,221	\$1,014,123	\$5,806,098	\$102,303	\$43,479	\$43,479	\$15,345
Twinspires	\$9,691,396	\$1,595,364	\$8,096,032	\$145,371	\$61,783	\$61,783	\$21,806
WatchandWager.c..	\$26,094	\$7,428	\$18,667	\$391	\$166	\$166	\$59
Xpressbet	\$1,994,582	\$210,665	\$1,783,917	\$29,919	\$12,715	\$12,715	\$4,488
Grand Total	\$19,330,618	\$2,908,393	\$16,422,225	\$289,959	\$123,233	\$123,233	\$43,494

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	\$11,224,150
Equine Drug Research	\$2,958
Equine Industry Program	\$2,500
Higher Education Program	\$2,958
K. Thoroughbred Development Fund	\$4,280,581
K. Standardbred Development Fund	\$1,327,786
K. Quarter Horse Development Fund	\$268,736
Host Track - Purses	\$123,233
Host Tracks	\$123,233
General Fund (See Note on Caps)	\$5,092,164
Backside Improvement Fund	\$3,404