

Pari-Mutuel Wagering for February 2024

February

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.

2024

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	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, Inc.	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, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Turfway Park, LLC	17	\$808,804	\$599,637	\$155,178	\$53,399	\$619	(\$29)	\$47,577	\$4,044	\$12,132	\$6,066	\$0	\$0	\$809	\$809	\$1,618	\$2,831
WKY Development, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	17	\$808,804	\$599,637	\$155,178	\$53,399	\$619	(\$29)	\$47,577	\$4,044	\$12,132	\$6,066	\$0	\$0	\$809	\$809	\$1,618	\$2,831

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	\$1,447,201	\$1,372,041	\$66,327	\$8,833	\$0	\$21,708	\$13,720	\$663	\$88	\$0	\$724	\$724	\$362	\$5,427
Churchill Downs Race Track	Louisville Thoroughbred Park	\$5,315	\$5,308	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	Cumberland Run Racetrack	\$88,607	\$81,784	\$5,458	\$1,345	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	Ellis Park Racetrack	\$680,148	\$627,318	\$48,618	\$4,212	\$0	\$10,202	\$6,273	\$486	\$42	\$0	\$340	\$340	\$170	\$2,551
Keeneland Association, Inc.	Keeneland Racetrack	\$1,696,001	\$1,695,499	\$0	\$487	\$0	\$25,440	\$16,955	\$0	\$5	\$0	\$848	\$848	\$424	\$6,360
Kentucky Downs, LLC	Kentucky Downs Racetrack	\$758,312	\$685,792	\$56,207	\$14,451	\$1,862	\$11,375	\$6,858	\$562	\$163	\$0	\$379	\$379	\$190	\$2,844
Lexington Thoroughbred Park	Red Mile Racetrack	\$1,081,318	\$0	\$1,071,585	\$9,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky	Revolutionary Racetrack	\$102,923	\$90,125	\$12,593	\$201	\$5	\$1,544	\$901	\$126	\$2	\$0	\$51	\$51	\$26	\$386
Turfway Park, LLC	Turfway Park Racetrack	\$917,280	\$884,931	\$28,819	\$3,529	\$0	\$13,759	\$8,849	\$288	\$35	\$0	\$459	\$459	\$229	\$3,440
WKY Development, LLC	Oak Grove Racetrack	\$204,046	\$172,620	\$30,911	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$6,981,151	\$5,615,419	\$1,320,525	\$43,306	\$1,887	\$84,028	\$53,557	\$2,126	\$336	\$0	\$2,801	\$2,801	\$1,400	\$21,007

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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..	\$194,651,489	\$176,921,467	\$92,289	\$0	\$17,637,733	\$2,919,772	\$1,459,886	\$0	\$0	\$1,459,886	\$14,717,961	1,296	\$11,357
	Derby City Ga..	\$14,367,340	\$12,880,952	\$126,787	\$106	\$1,359,495	\$215,510	\$107,755	\$0	\$0	\$107,755	\$1,143,985	480	\$2,384
ECL Corbin, LLC	Corbin	\$2,810,092	\$2,513,903	\$10,470	\$11	\$285,708	\$42,151	\$0	\$28,101	\$0	\$14,050	\$243,556	50	\$4,834
	Williamsburg	\$38,765,224	\$34,863,693	\$113,645	\$807	\$3,787,079	\$581,478	\$0	\$387,652	\$0	\$193,826	\$3,205,600	447	\$7,177
Ellis Entert..	Henderson	\$23,964,361	\$21,780,684	(\$41,834)	\$666	\$2,224,845	\$359,465	\$179,733	\$0	\$0	\$179,733	\$1,865,380	299	\$6,241
Kentucky Downs, LLC	Bowling Green	\$42,622,024	\$38,688,380	(\$45,454)	\$324	\$3,978,774	\$639,330	\$319,665	\$0	\$0	\$319,665	\$3,339,443	447	\$7,471
	Franklin	\$165,252,616	\$150,581,396	\$71,417	\$4,349	\$14,595,455	\$2,478,789	\$1,239,395	\$0	\$0	\$1,239,395	\$12,116,665	1,131	\$10,710
Lexington ..	Red Mile	\$79,840,521	\$72,591,253	\$222,860	\$5,557	\$7,020,852	\$1,197,608	\$299,402	\$399,203	\$0	\$499,003	\$5,823,244	819	\$7,107
Revolution..	Sandy's Raci..	\$35,597,402	\$32,310,088	\$185,826	\$903	\$3,100,585	\$533,961	\$0	\$0	\$355,974	\$177,987	\$2,566,624	658	\$3,898
Turfway Park, LLC	Newport	\$27,852,714	\$25,072,593	\$167,389	\$0	\$2,612,732	\$417,791	\$208,895	\$0	\$0	\$208,895	\$2,194,942	452	\$4,854
	Turfway Park	\$55,270,977	\$49,823,583	\$158,066	\$0	\$5,289,328	\$829,065	\$414,532	\$0	\$0	\$414,532	\$4,460,263	804	\$5,547
WKY Devel..	Oak Grove	\$151,231,585	\$137,599,356	\$128,490	\$1	\$13,503,739	\$2,268,474	\$567,118	\$756,158	\$0	\$945,197	\$11,235,265	1,221	\$9,200
Grand Total		\$832,226,345	\$755,627,348	\$1,189,950	\$12,723	\$75,396,324	\$12,483,395	\$4,796,382	\$1,571,114	\$355,974	\$5,759,926	\$62,912,929	8,105	\$80,781

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..	\$81,576	\$0	\$81,576	\$1,224	\$520	\$520	\$184
eBet Technologies	\$8,829	\$449	\$8,381	\$132	\$56	\$56	\$20
Lien Games Racing	\$133,697	\$0	\$133,697	\$2,005	\$852	\$852	\$301
NYRABets	\$677,076	\$72,485	\$604,591	\$10,156	\$4,316	\$4,316	\$1,523
TVG	\$7,385,732	\$930,229	\$6,455,503	\$110,786	\$47,084	\$47,084	\$16,618
Twinspires	\$9,865,071	\$1,563,800	\$8,301,271	\$147,976	\$62,890	\$62,890	\$22,196
WatchandWager.c..	\$16,055	\$3,457	\$12,598	\$241	\$102	\$102	\$36
Xpressbet	\$2,002,713	\$177,449	\$1,825,264	\$30,041	\$12,767	\$12,767	\$4,506
Grand Total	\$20,170,748	\$2,747,869	\$17,422,879	\$302,561	\$128,589	\$128,589	\$45,384

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	\$12,882,116
Equine Drug Research	\$3,610
Equine Industry Program	\$3,018
Higher Education Program	\$3,610
K. Thoroughbred Development Fund	\$4,856,005
K. Standardbred Development Fund	\$1,573,239
K. Quarter Horse Development Fund	\$356,310
Host Track - Purses	\$128,589
Host Tracks	\$128,589
General Fund (See Note on Caps)	\$5,829,148
Backside Improvement Fund	\$4,044