

Pari-Mutuel Wagering for March 2024

March

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..	6	\$76,704	\$58,154	\$13,248	\$5,231	\$82	(\$10)	\$12,784	\$0	\$1,151	\$0	\$0	\$767	\$77	\$77	\$153	\$77
Turfway Park, LLC	18	\$1,284,251	\$1,016,538	\$246,544	\$20,291	\$897	(\$19)	\$71,347	\$6,421	\$19,264	\$9,632	\$0	\$0	\$1,284	\$1,284	\$2,569	\$4,495
WKY Development, LLC	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	24	\$1,360,955	\$1,074,692	\$259,791	\$25,522	\$979	(\$30)	\$56,706	\$6,421	\$20,414	\$9,632	\$0	\$767	\$1,361	\$1,361	\$2,722	\$4,572

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..	\$1,925,112	\$1,839,931	\$75,462	\$9,720	\$0	\$28,877	\$18,399	\$755	\$97	\$0	\$963	\$963	\$481	\$7,219
	Louisville Thorough..	\$6,771	\$6,413	\$343	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, ..	Cumberland Run Ra..	\$70,815	\$64,216	\$5,697	\$791	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertai..	Ellis Park Racetrack	\$831,881	\$765,160	\$63,806	\$2,814	\$101	\$12,478	\$7,652	\$638	\$29	\$0	\$416	\$416	\$208	\$3,120
Keeneland A..	Keeneland Racetrack	\$2,019,559	\$2,019,559	\$0	\$0	\$0	\$30,293	\$20,196	\$0	\$0	\$0	\$1,010	\$1,010	\$505	\$7,573
Kentucky Do..	Kentucky Downs Ra..	\$930,825	\$851,854	\$56,598	\$20,476	\$1,898	\$13,962	\$8,519	\$566	\$224	\$0	\$465	\$465	\$233	\$3,491
Lexington Tr..	Red Mile Racetrack	\$1,437,512	\$0	\$1,413,618	\$22,719	\$1,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionar..	Revolutionary Racin..	\$124,773	\$109,306	\$14,826	\$641	\$0	\$1,872	\$1,093	\$148	\$6	\$0	\$62	\$62	\$31	\$468
Turfway Par..	Turfway Park Racetr..	\$987,533	\$934,814	\$40,320	\$12,399	\$0	\$14,813	\$9,348	\$403	\$124	\$0	\$494	\$494	\$247	\$3,703
WKY Develo..	Oak Grove Racetrack	\$290,163	\$226,870	\$51,756	\$10,210	\$1,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$8,624,945	\$6,818,122	\$1,722,425	\$79,784	\$4,614	\$102,295	\$65,206	\$2,510	\$480	\$0	\$3,410	\$3,410	\$1,705	\$25,574

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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..	\$222,627,998	\$201,588,302	\$795,710	\$239	\$20,243,746	\$3,339,420	\$1,669,710	\$0	\$0	\$1,669,710	\$16,904,326	1,285	\$13,154
	Derby City Ga..	\$17,869,326	\$16,021,379	\$192,713	\$140	\$1,655,095	\$268,040	\$134,020	\$0	\$0	\$134,020	\$1,387,055	479	\$2,897
ECL Corbin, LLC	Corbin	\$3,452,842	\$3,080,491	\$14,734	\$15	\$357,602	\$51,793	\$0	\$34,528	\$0	\$17,264	\$305,809	51	\$6,011
	Williamsburg	\$46,557,177	\$42,031,727	(\$43,352)	\$1,006	\$4,567,797	\$698,358	\$0	\$465,572	\$0	\$232,786	\$3,869,439	448	\$8,632
Ellis Entert..	Henderson	\$25,564,948	\$23,087,382	\$89,096	\$754	\$2,387,716	\$383,474	\$191,737	\$0	\$0	\$191,737	\$2,004,242	298	\$6,723
Kentucky Downs, LLC	Bowling Green	\$48,744,276	\$43,985,908	\$217,187	\$368	\$4,540,814	\$731,164	\$365,582	\$0	\$0	\$365,582	\$3,809,650	446	\$8,537
	Franklin	\$178,831,740	\$162,606,033	\$324,397	\$4,853	\$15,896,457	\$2,682,476	\$1,341,238	\$0	\$0	\$1,341,238	\$13,213,981	1,133	\$11,659
Lexington ..	Red Mile	\$91,422,061	\$83,057,507	\$326,132	\$6,360	\$8,032,063	\$1,371,331	\$342,833	\$457,110	\$0	\$571,388	\$6,660,732	805	\$8,272
Revolution..	Sandy's Raci..	\$38,248,720	\$34,753,702	\$166,717	\$1,012	\$3,327,288	\$573,731	\$0	\$0	\$382,487	\$191,244	\$2,753,557	656	\$4,200
Turfway Park, LLC	Newport	\$31,766,194	\$28,565,135	\$191,120	\$12	\$3,009,927	\$476,493	\$238,246	\$0	\$0	\$238,246	\$2,533,434	458	\$5,537
	Turfway Park	\$67,695,782	\$61,057,402	\$158,980	\$56	\$6,479,344	\$1,015,437	\$507,718	\$0	\$0	\$507,718	\$5,463,907	813	\$6,719
WKY Devel..	Oak Grove	\$175,030,584	\$159,555,672	(\$135,497)	\$174	\$15,610,235	\$2,625,459	\$656,365	\$875,153	\$0	\$1,093,941	\$12,984,776	1,222	\$10,622
Grand Total		\$947,811,648	\$859,390,641	\$2,297,937	\$14,989	\$86,108,083	\$14,217,175	\$5,447,449	\$1,832,363	\$382,487	\$6,554,875	\$71,890,909	8,095	\$92,962

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..	\$85,675	\$162	\$85,513	\$1,285	\$546	\$546	\$193
eBet Technologies	\$10,021	\$2,184	\$7,837	\$150	\$64	\$64	\$23
Lien Games Racing	\$150,453	\$153	\$150,300	\$2,257	\$959	\$959	\$339
NYRABets	\$831,046	\$114,704	\$716,342	\$12,466	\$5,298	\$5,298	\$1,870
TVG	\$8,599,634	\$1,134,555	\$7,465,079	\$128,995	\$54,823	\$54,823	\$19,349
Twinspires	\$12,137,697	\$2,001,024	\$10,136,673	\$182,065	\$77,378	\$77,378	\$27,310
WatchandWager.c..	\$13,522	\$2,882	\$10,640	\$203	\$86	\$86	\$30
Xpressbet	\$2,368,721	\$236,734	\$2,131,987	\$35,531	\$15,101	\$15,101	\$5,330
Grand Total		\$24,196,768	\$3,492,398	\$20,704,369	\$362,952	\$154,254	\$54,443

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	\$14,702,836
Equine Drug Research	\$4,771
Equine Industry Program	\$4,427
Higher Education Program	\$4,771
K. Thoroughbred Development Fund	\$5,522,288
K. Standardbred Development Fund	\$1,834,874
K. Quarter Horse Development Fund	\$383,735
Host Track - Purses	\$154,254
Host Tracks	\$154,254
General Fund (See Note on Caps)	\$6,639,463
Backside Improvement Fund	\$6,421