

Pari-Mutuel Wagering for April 2024

April

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 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	\$1,680,272	\$1,312,389	\$324,324	\$42,077	\$1,530	(\$48)	\$840,136	\$8,401	\$25,204	\$12,602	\$0	\$0	\$1,680	\$1,680	\$3,361	\$5,881
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.	16	\$15,831,087	\$12,379,493	\$2,813,738	\$627,507	\$12,947	(\$2,598)	\$989,443	\$79,155	\$237,466	\$118,733	\$0	\$0	\$15,831	\$15,831	\$31,662	\$55,409
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, LLC	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
WKY Development, LLC	10	\$60,842	\$46,947	\$13,288	\$553	\$76	(\$23)	\$6,084	\$0	\$913	\$0	\$608	\$0	\$61	\$61	\$122	\$61
Grand Total	28	\$17,572,201	\$13,738,829	\$3,151,350	\$670,137	\$14,553	(\$2,669)	\$627,579	\$87,557	\$263,583	\$131,335	\$608	\$0	\$17,572	\$17,572	\$35,144	\$61,351

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	\$1,750,708	\$1,688,140	\$55,789	\$6,779	\$0	\$26,261	\$16,881	\$558	\$68	\$0	\$875	\$875	\$438	\$6,565
Ellis Entertainment, LLC	Louisville Thoroughbred Park	\$9,645	\$9,304	\$281	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	Cumberland Run Racetrack	\$80,439	\$74,179	\$5,549	\$669	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	Ellis Park Racetrack	\$764,353	\$698,770	\$62,484	\$3,099	\$0	\$11,465	\$6,988	\$625	\$31	\$0	\$382	\$382	\$191	\$2,866
Keeneland Association, Inc.	Keeneland Racetrack	\$2,147,355	\$2,146,243	\$0	\$1,112	\$0	\$32,210	\$21,462	\$0	\$11	\$0	\$1,074	\$1,074	\$537	\$8,053
Kentucky Downs, LLC	Kentucky Downs Racetrack	\$1,145,657	\$1,090,659	\$42,472	\$10,954	\$1,572	\$17,185	\$10,907	\$425	\$125	\$0	\$573	\$573	\$286	\$4,296
Lexington Thoroughbred Park	Red Mile Racetrack	\$463,413	\$0	\$452,157	\$10,122	\$1,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky, LLC	Revolutionary Racetrack	\$100,773	\$95,487	\$5,082	\$204	\$0	\$1,512	\$955	\$51	\$2	\$0	\$50	\$50	\$25	\$378
Turfway Park, LLC	Turfway Park Racetrack	\$885,315	\$849,510	\$32,995	\$2,810	\$0	\$13,280	\$8,495	\$330	\$28	\$0	\$443	\$443	\$221	\$3,320
WKY Development, LLC	Oak Grove Racetrack	\$336,148	\$259,111	\$59,895	\$16,081	\$1,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$7,683,806	\$6,911,403	\$716,704	\$51,889	\$3,810	\$101,912	\$65,688	\$1,988	\$265	\$0	\$3,397	\$3,397	\$1,699	\$25,478

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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..	\$192,751,649	\$174,972,085	\$248,375	\$857	\$17,530,332	\$2,891,275	\$1,445,637	\$0	\$0	\$1,445,637	\$14,639,057	1,292	\$11,329
	Derby City Ga..	\$15,437,406	\$13,852,720	\$161,220	\$107	\$1,423,360	\$231,561	\$115,781	\$0	\$0	\$115,781	\$1,191,798	475	\$2,510
ECL Corbin, LLC	Corbin	\$3,464,568	\$3,065,690	\$51,308	\$10	\$347,560	\$51,969	\$0	\$34,646	\$0	\$17,323	\$295,591	50	\$5,904
	Williamsburg	\$39,752,286	\$35,683,395	\$183,659	\$766	\$3,884,466	\$596,284	\$0	\$397,523	\$0	\$198,761	\$3,288,182	448	\$7,345
Ellis Entert..	Henderson	\$21,285,450	\$19,133,730	\$162,679	\$581	\$1,988,461	\$319,282	\$159,641	\$0	\$0	\$159,641	\$1,669,179	298	\$5,599
Kentucky Downs, LLC	Bowling Green	\$42,441,153	\$38,542,253	(\$17,490)	\$344	\$3,916,046	\$636,617	\$318,309	\$0	\$0	\$318,309	\$3,279,429	445	\$7,362
	Franklin	\$151,543,844	\$137,793,698	\$298,108	\$4,272	\$13,447,766	\$2,273,158	\$1,136,579	\$0	\$0	\$1,136,579	\$11,174,609	1,122	\$9,956
Lexington ..	Red Mile	\$85,286,823	\$77,515,123	\$227,608	\$5,753	\$7,538,340	\$1,279,302	\$319,826	\$426,434	\$0	\$533,043	\$6,259,038	811	\$7,718
Revolution..	Sandy's Raci..	\$32,608,822	\$29,725,119	\$101,923	\$977	\$2,780,803	\$489,132	\$0	\$0	\$326,088	\$163,044	\$2,291,671	626	\$3,664
Turfway Park, LLC	Newport	\$30,615,437	\$27,642,800	\$107,308	\$80	\$2,865,249	\$459,232	\$229,616	\$0	\$0	\$229,616	\$2,406,017	456	\$5,272
	Turfway Park	\$55,918,477	\$50,294,683	\$248,795	\$275	\$5,374,724	\$838,777	\$419,389	\$0	\$0	\$419,389	\$4,535,947	815	\$5,566
WKY Devel..	Oak Grove	\$150,298,364	\$136,734,845	\$194,613	\$398	\$13,368,508	\$2,254,475	\$563,619	\$751,492	\$0	\$939,365	\$11,114,033	1,218	\$9,128
Grand Total		\$821,404,278	\$744,956,140	\$1,968,107	\$14,418	\$74,465,615	\$12,321,064	\$4,708,395	\$1,610,094	\$326,088	\$5,676,486	\$62,144,551	8,056	\$81,353

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..	\$108,100	\$33,600	\$74,501	\$1,622	\$689	\$689	\$243
eBet Technologies	\$15,552	\$5,481	\$10,071	\$233	\$99	\$99	\$35
Lien Games Racing	\$165,316	\$23,531	\$141,785	\$2,480	\$1,054	\$1,054	\$372
NYRABets	\$1,113,693	\$513,924	\$599,769	\$16,705	\$7,100	\$7,100	\$2,506
TVG	\$11,782,291	\$5,429,664	\$6,352,627	\$176,734	\$75,112	\$75,112	\$26,510
Twinspires	\$18,769,293	\$10,632,024	\$8,137,269	\$281,539	\$119,654	\$119,654	\$42,231
WatchandWager.c..	\$38,195	\$27,320	\$10,875	\$573	\$243	\$243	\$86
Xpressbet	\$3,245,038	\$1,849,254	\$1,395,785	\$48,676	\$20,687	\$20,687	\$7,301
Grand Total		\$35,237,478	\$18,514,798	\$16,722,681	\$528,562	\$224,639	\$79,284

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	\$13,215,122
Equine Drug Research	\$20,969
Equine Industry Program	\$36,843
Higher Education Program	\$20,969
K. Thoroughbred Development Fund	\$4,905,418
K. Standardbred Development Fund	\$1,612,691
K. Quarter Horse Development Fund	\$326,354
Host Track - Purses	\$224,639
Host Tracks	\$224,639
General Fund (See Note on Caps)	\$5,842,599
Backside Improvement Fund	\$87,557