

Pari-Mutuel Wagering for May 2024

May

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	19	\$43,351,133	\$33,812,855	\$8,261,775	\$1,250,223	\$27,918	(\$1,638)	\$2,281,639	\$216,756	\$650,267	\$325,133	\$0	\$0	\$43,351	\$43,351	\$86,702	\$151,729
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's	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	0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WKY Development, LLC	8	\$49,042	\$33,384	\$10,528	\$5,103	\$68	(\$40)	\$6,130	\$0	\$736	\$0	\$490	\$0	\$49	\$49	\$98	\$49
Grand Total	27	\$43,400,175	\$33,846,239	\$8,272,303	\$1,255,325	\$27,987	(\$1,678)	\$1,607,414	\$216,756	\$651,003	\$325,133	\$490	\$0	\$43,400	\$43,400	\$86,800	\$151,778

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	\$1,244,373	\$1,208,035	\$29,455	\$6,883	\$0	\$18,666	\$12,080	\$295	\$69	\$0	\$622	\$622	\$311	\$4,666
Ellis Entertainment, LLC	Louisville Thoroughbred Park	\$55,093	\$54,985	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	Cumberland Run Racetrack	\$166,008	\$160,572	\$4,426	\$976	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	Ellis Park Racetrack	\$1,220,043	\$1,170,357	\$47,502	\$2,183	\$0	\$18,301	\$11,704	\$475	\$22	\$0	\$610	\$610	\$305	\$4,575
Keeneland Association, Inc.	Keeneland Racetrack	\$4,186,750	\$4,179,030	\$0	\$7,720	\$0	\$62,801	\$41,790	\$0	\$77	\$0	\$2,093	\$2,093	\$1,047	\$15,700
Kentucky Downs, LLC	Kentucky Downs Racetrack	\$1,176,406	\$1,098,079	\$55,033	\$21,184	\$2,111	\$17,646	\$10,981	\$550	\$233	\$0	\$588	\$588	\$294	\$4,412
Lexington Thoroughbred Park	Red Mile Racetrack	\$496,569	\$0	\$484,247	\$11,927	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky	Revolutionary Racetrack	\$166,677	\$161,845	\$4,483	\$349	\$0	\$2,500	\$1,618	\$45	\$3	\$0	\$83	\$83	\$42	\$625
Turfway Park, LLC	Turfway Park Racetrack	\$1,581,079	\$1,546,105	\$29,816	\$5,159	\$0	\$23,716	\$15,461	\$298	\$52	\$0	\$791	\$791	\$395	\$5,929
WKY Development, LLC	Oak Grove Racetrack	\$438,305	\$371,984	\$46,048	\$19,282	\$992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$10,731,302	\$9,950,992	\$701,118	\$75,662	\$3,532	\$143,630	\$93,635	\$1,663	\$456	\$0	\$4,788	\$4,788	\$2,394	\$35,907

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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..	\$206,936,724	\$187,831,106	\$362,482	\$1,096	\$18,742,040	\$3,104,051	\$1,552,025	\$0	\$0	\$1,552,025	\$15,637,989	1,296	\$12,063
	Derby City Ga..	\$19,026,137	\$17,411,678	(\$111,045)	\$144	\$1,725,361	\$285,392	\$142,696	\$0	\$0	\$142,696	\$1,439,968	478	\$3,014
ECL Corbin, LLC	Corbin	\$3,741,861	\$3,335,937	\$37,684	\$17	\$368,222	\$56,128	\$0	\$37,419	\$0	\$18,709	\$312,094	50	\$6,198
	Williamsburg	\$42,369,738	\$38,121,673	\$110,507	\$824	\$4,136,734	\$635,546	\$0	\$423,697	\$0	\$211,849	\$3,501,188	446	\$7,842
Ellis Entert..	Henderson	\$22,987,168	\$20,750,680	\$80,868	\$596	\$2,155,023	\$344,808	\$172,404	\$0	\$0	\$172,404	\$1,810,215	300	\$6,035
Kentucky Downs, LLC	Bowling Green	\$43,814,229	\$39,560,010	\$151,625	\$335	\$4,102,259	\$657,213	\$328,607	\$0	\$0	\$328,607	\$3,445,046	446	\$7,718
	Franklin	\$166,443,063	\$152,038,533	(\$402,089)	\$4,704	\$14,801,915	\$2,496,646	\$1,248,323	\$0	\$0	\$1,248,323	\$12,305,269	1,105	\$11,139
Lexington ..	Red Mile	\$87,985,824	\$80,018,708	\$124,369	\$5,344	\$7,837,405	\$1,319,787	\$329,947	\$439,929	\$0	\$549,911	\$6,517,618	813	\$8,015
Revolution..	Sandy's Raci..	\$34,022,034	\$30,969,914	\$112,776	\$822	\$2,938,521	\$510,331	\$0	\$0	\$340,220	\$170,110	\$2,428,191	543	\$4,476
Turfway Park, LLC	Newport	\$31,266,173	\$28,069,072	\$255,367	\$115	\$2,941,620	\$468,993	\$234,496	\$0	\$0	\$234,496	\$2,472,627	457	\$5,413
	Turfway Park	\$60,986,659	\$55,050,251	\$75,527	\$356	\$5,860,525	\$914,800	\$457,400	\$0	\$0	\$457,400	\$4,945,725	817	\$6,057
WKY Devel..	Oak Grove	\$160,156,519	\$145,393,067	\$502,543	\$298	\$14,260,611	\$2,402,348	\$600,587	\$800,783	\$0	\$1,000,978	\$11,858,263	1,227	\$9,667
Grand Total		\$879,736,128	\$798,550,629	\$1,300,614	\$14,651	\$79,870,236	\$13,196,042	\$5,066,485	\$1,701,828	\$340,220	\$6,087,509	\$66,674,194	7,978	\$87,636

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..	\$89,586	\$6	\$89,580	\$1,344	\$571	\$571	\$202
eBet Technologies	\$16,790	\$5,306	\$11,484	\$252	\$107	\$107	\$38
Lien Games Racing	\$181,704	\$0	\$181,704	\$2,726	\$1,158	\$1,158	\$409
NYRABets	\$2,033,258	\$1,082,165	\$951,093	\$30,499	\$12,962	\$12,962	\$4,575
TVG	\$23,188,500	\$13,360,282	\$9,828,217	\$347,827	\$147,827	\$147,827	\$52,174
Twinspires	\$51,349,339	\$37,287,833	\$14,061,506	\$770,240	\$327,352	\$327,352	\$115,536
WatchandWager.c..	\$44,500	\$24,213	\$20,287	\$667	\$284	\$284	\$100
Xpressbet	\$4,214,216	\$2,514,986	\$1,699,230	\$63,213	\$26,866	\$26,866	\$9,482
Grand Total		\$81,117,891	\$54,274,791	\$26,843,099	\$1,216,768	\$517,127	\$182,515

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	\$15,207,443
Equine Drug Research	\$48,188
Equine Industry Program	\$89,194
Higher Education Program	\$48,188
K. Thoroughbred Development Fund	\$5,485,253
K. Standardbred Development Fund	\$1,703,981
K. Quarter Horse Development Fund	\$340,676
Host Track - Purses	\$517,127
Host Tracks	\$517,127
General Fund (See Note on Caps)	\$6,457,710
Backside Improvement Fund	\$216,756