

Pari-Mutuel Wagering for June 2024

June

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 Ed Equine Trust	Equine Industry Programs	General Fund
Churchill Downs Racetrack	22	\$5,709,379	\$4,287,199	\$1,097,242	\$322,876	\$4,458	(\$2,395)	\$259,517	\$28,547	\$85,641	\$33,736	\$0	\$0	\$5,709	\$5,709	\$11,419	\$29,068
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	9	\$44,726	\$29,371	\$9,623	\$5,730	\$65	(\$63)	\$4,970	\$0	\$671	\$0	\$447	\$0	\$45	\$45	\$89	\$45
Grand Total	31	\$5,754,105	\$4,316,570	\$1,106,865	\$328,605	\$4,523	(\$2,458)	\$185,616	\$28,547	\$86,312	\$33,736	\$447	\$0	\$5,754	\$5,754	\$11,508	\$29,112

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	\$1,546,467	\$1,490,808	\$43,613	\$12,047	\$0	\$23,197	\$14,908	\$436	\$120	\$0	\$773	\$773	\$387	\$5,799
Churchill Downs Race Track	Louisville Thoroughbred Park	\$8,679	\$8,263	\$274	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECL Corbin, LLC	Cumberland Run Racetrack	\$63,722	\$57,660	\$5,243	\$617	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellis Entertainment, LLC	Ellis Park Racetrack	\$946,891	\$893,528	\$50,274	\$3,089	\$0	\$14,203	\$8,935	\$503	\$31	\$0	\$473	\$473	\$237	\$3,551
Keeneland Association, Inc.	Keeneland Racetrack	\$1,967,182	\$1,961,812	\$0	\$5,370	\$0	\$29,508	\$19,618	\$0	\$54	\$0	\$984	\$984	\$492	\$7,377
Kentucky Downs, LLC	Kentucky Downs Racetrack	\$713,018	\$661,395	\$39,867	\$10,290	\$1,466	\$10,695	\$6,614	\$399	\$118	\$0	\$357	\$357	\$178	\$2,674
Lexington Thoroughbred Park	Red Mile Racetrack	\$590,374	\$0	\$583,138	\$7,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revolutionary Racing Kentucky	Revolutionary Racetrack	\$112,439	\$105,479	\$6,044	\$916	\$0	\$1,687	\$1,055	\$60	\$9	\$0	\$56	\$56	\$28	\$422
Turfway Park, LLC	Turfway Park Racetrack	\$915,825	\$881,947	\$26,316	\$7,563	\$0	\$13,737	\$8,819	\$263	\$76	\$0	\$458	\$458	\$229	\$3,434
WKY Development, LLC	Oak Grove Racetrack	\$365,151	\$292,997	\$57,447	\$14,566	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$7,229,748	\$6,353,888	\$812,214	\$61,836	\$1,810	\$93,027	\$59,950	\$1,661	\$407	\$0	\$3,101	\$3,101	\$1,550	\$23,257

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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..	\$188,479,930	\$171,606,494	(\$276,705)	\$593	\$17,149,547	\$2,827,199	\$1,123,535	\$0	\$0	\$1,703,664	\$14,322,348	1,294	\$11,068
	Derby City Ga..	\$16,075,298	\$14,410,120	\$179,854	\$103	\$1,485,222	\$241,129	\$96,177	\$0	\$0	\$144,952	\$1,244,093	475	\$2,617
ECL Corbin, LLC	Corbin	\$3,028,136	\$2,682,295	\$42,925	\$48	\$302,868	\$45,422	\$0	\$30,281	\$0	\$15,141	\$257,446	51	\$5,061
	Williamsburg	\$41,314,645	\$37,249,448	\$92,366	\$967	\$3,971,864	\$619,720	\$0	\$413,146	\$0	\$206,573	\$3,352,144	447	\$7,498
Ellis Entert..	Henderson	\$21,574,659	\$19,519,515	\$51,755	\$522	\$2,002,867	\$323,620	\$128,492	\$0	\$0	\$195,128	\$1,679,247	299	\$5,621
Kentucky Downs, LLC	Bowling Green	\$38,645,644	\$34,759,549	\$252,300	\$319	\$3,633,475	\$579,685	\$231,472	\$0	\$0	\$348,212	\$3,053,791	446	\$6,847
	Franklin	\$159,962,688	\$145,406,090	\$424,612	\$4,893	\$14,127,092	\$2,399,440	\$953,276	\$0	\$0	\$1,446,164	\$11,727,652	1,091	\$10,754
Lexington ..	Red Mile	\$72,787,628	\$65,900,658	\$356,647	\$4,108	\$6,526,216	\$1,091,814	\$272,954	\$363,938	\$0	\$454,923	\$5,434,401	738	\$7,367
Revolution..	Sandy's Raci..	\$31,329,436	\$28,306,330	\$199,306	\$651	\$2,823,149	\$469,942	\$0	\$0	\$313,294	\$156,647	\$2,353,208	534	\$4,408
Turfway Park, LLC	Newport	\$27,151,635	\$24,472,823	\$117,544	\$125	\$2,561,143	\$407,275	\$162,279	\$0	\$0	\$244,996	\$2,153,868	457	\$4,715
	Turfway Park	\$55,833,194	\$50,288,481	\$180,392	\$345	\$5,363,976	\$837,498	\$332,243	\$0	\$0	\$505,255	\$4,526,478	794	\$5,698
WKY Devel..	Oak Grove	\$155,324,370	\$141,578,427	(\$120,220)	\$358	\$13,865,804	\$2,329,866	\$582,466	\$776,622	\$0	\$970,777	\$11,535,939	1,221	\$9,448
Grand Total		\$811,507,263	\$736,180,232	\$1,500,777	\$13,033	\$73,813,224	\$12,172,609	\$3,882,894	\$1,583,988	\$313,294	\$6,392,432	\$61,640,615	7,846	\$81,102

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..	\$115,346	\$0	\$115,346	\$1,730	\$735	\$735	\$260
eBet Technologies	\$12,972	\$3,038	\$9,934	\$195	\$83	\$83	\$29
Lien Games Racing	\$157,959	\$0	\$157,959	\$2,369	\$1,007	\$1,007	\$355
NYRABets	\$1,127,357	\$346,186	\$781,171	\$16,910	\$7,187	\$7,187	\$2,537
TVG	\$11,918,329	\$3,227,316	\$8,691,014	\$178,775	\$75,979	\$75,979	\$26,816
Twinspires	\$18,993,657	\$7,198,391	\$11,795,266	\$284,905	\$121,085	\$121,085	\$42,736
WatchandWager.c..	\$52,724	\$23,428	\$29,296	\$791	\$336	\$336	\$119
Xpressbet	\$2,719,196	\$1,164,633	\$1,554,563	\$40,788	\$17,335	\$17,335	\$6,118
Grand Total		\$35,097,540	\$11,962,992	\$23,134,549	\$526,463	\$223,747	\$78,969

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	\$12,878,411
Equine Drug Research	\$8,855
Equine Industry Program	\$13,059
Higher Education Program	\$8,855
K. Thoroughbred Development Fund	\$3,976,580
K. Standardbred Development Fund	\$1,586,096
K. Quarter Horse Development Fund	\$313,702
Host Track - Purses	\$223,747
Host Tracks	\$223,747
General Fund (See Note on Caps)	\$6,523,771
Backside Improvement Fund	\$28,547