



2018 Annual Report

Annual Report

of the

West Virginia

Racing Commission

to the

Governor

of the

State of West Virginia



2018

Jack Rossi, Chairman

Ken Lowe, Member

Anthony Figaretti, Member

Joseph Moore, Executive Director

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Joseph K Moore
Executive Director

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STATE OF WEST VIRGINIA
DEPARTMENT OF REVENUE
WEST VIRGINIA RACING COMMISSION

The Honorable Jim Justice
Governor of West Virginia

On behalf of the West Virginia Racing Commission, it is our honor and privilege to submit to you the twenty first Annual Report of the West Virginia Racing Commission for the period covering January 1, 2018 through December 31, 2018, inclusively.

This is in accordance with Section 4, Article 23, Chapter 10 of the Official Code of West Virginia, 1931, as amended.

Respectfully yours,

A handwritten signature in blue ink that reads "Jack Rossi".

Jack Rossi
Chairman

Joseph K. Moore
Executive Director

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Suite 533
Charleston, WV 25302



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STATE OF WEST VIRGINIA
DEPARTMENT OF REVENUE
WEST VIRGINIA RACING COMMISSION

I am very pleased to provide the 2018 Annual Report of the West Virginia Racing Commission.

The racing industry in West Virginia is made up of many dedicated men and women who play integral parts in delivering a product to customers who get the opportunity to share in the excitement of thoroughbred and greyhound racing. Through live racing or a simulcast broadcast to a mix of customers around the world, the excitement that comes from the competition of racing is easy to see. The West Virginia Racing Commission recognizes the impact of the racing industry around the state and is pleased to do its part in supporting the hardworking men and women of the industry through providing incentives to West Virginia owners, breeders and trainers.

Ensuring the integrity of the sport in West Virginia requires the WVRC to be diligent in assuring that the sport is competitive and fair. The WVRC has strengthened our oversight of racing operations by continuing to update our rules of racing, expand the number of medications that we monitor in daily samples at our facilities and working with national organizations to make sure that we remain among the country's leaders in ensuring that our regulations are current and effective. The WVRC employees and our Commissioners remain dedicated to continuous improvement of the agency operations and the industry as a whole.

We appreciate the opportunity to serve the State of West Virginia and the public. Please contact our office for any assistance you may need.

Sincerely,

A handwritten signature in blue ink, appearing to be "Joe Moore", written over a faint blue line.

Joe Moore

Introduction

Origin of the West Virginia Racing Commission

The Commission was created under the provisions of Chapter 19, Article 23, Section 1 (the Act), of the Code of West Virginia 1931, as amended. Under the Act, the Commission is charged with the promotion of thoroughbred horse and greyhound dog breeding in the state of West Virginia, and “has full jurisdiction over and shall supervise all horse race meetings, all dog race meetings, and all persons involved in the holding or conducting of horse or dog race meetings.”

Mission Statement

The mission of the West Virginia Racing Commission includes assuring the patrons of thoroughbred and greyhound racing that, both in fact and appearance, the laws and rules of racing are enforced through regulation and supervision to provide the patrons a high degree of confidence in the integrity of the races.



Wheeling Island in action

Summary of Special Revenue Accounts

In order to achieve its legislative mandate and mission, the WV Racing Commission operates the following special revenue accounts.



Hollywood Casino at Charles Town Races

Administration/Inspections Fund

- Provides personnel on-site each race day at the racetracks to enforce the rules and laws of racing.
- Operates the on-site testing areas to collect samples from over 15,000 thoroughbreds and greyhounds annually to analyze for illegal drugs and substances.
- Issue occupational permits each day while collecting the appropriate fees and permit and are, accordingly, displaying the appropriate identification badges.
- Provides hearings through the Board of Stewards and Board of Judges for racing rules violations by the occupational permit holder; collects the fines resulting from hearings.
- Calculates and collects each race day the amounts due to recipients as set forth by statute.



Mountaineer Park

Medical Fund

Identifies occupational permit holders potentially eligible for the Medical Account, informs the occupational permit holders who have no insurance that this account is available to assist them and that certain criteria must be met before receiving any benefits.

West Virginia Greyhound Administration, Promotion, and Education Fund

Provides administrative support for WV Greyhound Development fund activities by performing the following functions:

- Inspects breeding farms and sites in West Virginia to confirm whelping (birth) of greyhounds in West Virginia.
- Ensure that all West Virginia residency requirements are met when acquiring or leasing a dam for breeding.
- Processes documentation of eligible West Virginia residents and eligible greyhounds in order to participate in the program.
- Assistance for adopting WV whelped greyhounds by reimbursing the veterinarian up to \$150 towards the cost of spaying/neutering a WV whelped greyhound for adoption placement.

West Virginia Thoroughbred Administration and Promotion Fund

Provides administrative support for WV Thoroughbred Development Fund activities by performing the following functions:

- Inspects thoroughbred farms and sites in West Virginia to confirm foaling (birth) of thoroughbreds in West Virginia.
- Inspects the accredited West Virginia sires to confirm year-round residency in West Virginia.
- Processes documentation of eligible West Virginia residents and eligible thoroughbreds in order to participate in the program.



Mardi Gras Casino and Resort Hotel

Tracks

Tracks Summary

	CT	MP	MG	WI	Total	Thoroughbreds	Greyhounds
Total Handle	\$ 207,026,401	\$ 127,816,171	\$ 45,423,847	\$ 80,918,667	\$ 461,185,086	\$ 334,842,572	\$ 126,342,514
Commissions	\$ 4,601,952	\$ 1,401,068	\$ 1,998,541	\$ 3,581,089	\$ 11,582,650	\$ 6,003,020	\$ 5,579,630
Signal Transmission Fee	\$ 7,552,054	\$ 4,256,454	\$ 1,013,680	\$ 2,144,361	\$ 14,966,549	\$ 11,808,508	\$ 3,158,041
States Share	\$ 391,842	\$ 298,490	\$ 345,674	\$ 574,594	\$ 1,610,600	\$ 690,332	\$ 920,268
County	\$ 9,673	\$ 2,366	\$ 4,470	\$ 11,535	\$ 28,044	\$ 12,039	\$ 16,005
City			\$ 9,358	\$ 30,251	\$ 39,609	\$ -	\$ 39,609
Pension	\$ 115,996	\$ 55,166	\$ 33,492	\$ 38,919	\$ 243,573	\$ 171,162	\$ 72,411
Tote	\$ 19,839	\$ 7,530		\$ 8,238	\$ 35,607	\$ 27,369	\$ 8,238
Transmission	\$ 466,105	\$ 478,494	\$ 146,550	\$ 643,148	\$ 1,734,297	\$ 944,599	\$ 789,698
Host Track	\$ 813,359	\$ 231,658	\$ 414,730	\$ 408,150	\$ 1,867,897	\$ 1,045,017	\$ 822,880
WVDF	\$ 840,556		\$ 22,030	\$ 44,235	\$ 906,821	\$ 840,556	\$ 66,265
Capital			\$ 21,551	\$ 104,346	\$ 125,897	\$ -	\$ 125,897
Advertisement			\$ 4,310	\$ 20,868	\$ 25,178	\$ -	\$ 25,178
Purse	\$ 4,748,319	\$ 2,291,913	\$ 251,262	\$ 521,924	\$ 7,813,418	\$ 7,040,232	\$ 773,186
Association	\$ 4,748,317	\$ 2,291,905	\$ 1,758,794	\$ 3,319,242	\$ 12,118,258	\$ 7,040,222	\$ 5,078,036
Occupational Licenses	\$ 115,830	\$ 54,671	\$ 27,125	\$ 26,810	\$ 224,436	\$ 170,501	\$ 53,935
Fines	\$ 29,350	\$ 19,500	\$ 300	\$ 1,440	\$ 50,590	\$ 48,850	\$ 1,740
Daily License Tax	\$ 40,000	\$ 28,500	\$ 38,550	\$ 38,100	\$ 145,150	\$ 68,500	\$ 76,650
Check Due	\$ 431,842	\$ 326,990	\$ 384,224	\$ 612,694	\$ 1,755,750	\$ 758,832	\$ 996,918
Breakage	\$ 94,611	\$ 26,237	\$ 27,720	\$ 6,807	\$ 155,375	\$ 120,848	\$ 34,527
Race Days	160	114	257	254	785	274	511

Charles Town Races: Summary

CT	Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle	\$ 6,300,077	\$ 184,267,266	\$ 15,922,696	\$ 536,362	\$ 207,026,401
Commissions	\$ 1,173,953		\$ 3,317,275	\$ 110,724	\$ 4,601,952
Signal Transmission Fee		\$ 7,552,054			\$ 7,552,054
States Share	\$ 160,000		\$ 227,828	\$ 4,014	\$ 391,842
County	\$ 6,300		\$ 3,317	\$ 56	\$ 9,673
City					
Pension		\$ 75,520	\$ 39,806	\$ 670	\$ 115,996
Tote			\$ 19,169	\$ 670	\$ 19,839
Transmission		\$ 340,520	\$ 117,947	\$ 7,638	\$ 466,105
Host Track			\$ 802,300	\$ 11,059	\$ 813,359
WVDF	\$ 126,001	\$ 566,404	\$ 142,670	\$ 5,481	\$ 840,556
Capital					
Advertisement					
Purse	\$ 440,827	\$ 3,284,805	\$ 982,119	\$ 40,568	\$ 4,748,319
Association	\$ 440,825	\$ 3,284,805	\$ 982,119	\$ 40,568	\$ 4,748,317
Occupational Licenses	\$ 115,830				\$ 115,830
Fines	\$ 29,350				\$ 29,350
Daily License Tax	\$ 40,000				\$ 40,000
Check Due	\$ 200,000		\$ 227,828	\$ 4,014	\$ 431,842
Breakage	\$ 27,349		\$ 66,224	\$ 1,038	\$ 94,611
Race Days	160				160

Charles Town Races: Live

CT	March	June	September	December	Total
Total Handle	\$ 1,130,106	\$ 1,818,865	\$ 1,800,658	\$ 1,550,448	\$ 6,300,077
Commissions	\$ 213,049	\$ 340,722	\$ 335,894	\$ 284,288	\$ 1,173,953
Signal Transmission Fee					\$ -
States Share	\$ 37,000	\$ 39,000	\$ 39,000	\$ 45,000	\$ 160,000
County	\$ 1,130	\$ 1,819	\$ 1,801	\$ 1,550	\$ 6,300
City					\$ -
Pension					\$ -
Tote					\$ -
Transmission					\$ -
Host Track					\$ -
WVDF	\$ 22,602	\$ 36,377	\$ 36,013	\$ 31,009	\$ 126,001
Capital					\$ -
Advertisement					\$ -
Purse	\$ 76,159	\$ 131,763	\$ 129,540	\$ 103,365	\$ 440,827
Association	\$ 76,158	\$ 131,763	\$ 129,540	\$ 103,364	\$ 440,825
					\$ -
Occupational Licenses	\$ 18,200	\$ 36,600	\$ 32,890	\$ 28,140	\$ 115,830
Fines	\$ 6,650	\$ 7,550	\$ 6,650	\$ 8,500	\$ 29,350
Daily License Tax	\$ 9,250	\$ 9,750	\$ 9,750	\$ 11,250	\$ 40,000
Check Due	\$ 46,250	\$ 48,750	\$ 48,750	\$ 56,250	\$ 200,000
Breakage	\$ 5,959	\$ 6,396	\$ 8,943	\$ 6,051	\$ 27,349
Race Days	37	39	39	45	160

Charles Town Races: Live Export

CT	March	June	September	December	Total
Total Handle	\$ 43,577,841	\$ 49,500,410	\$ 44,036,001	\$ 47,153,014	\$ 184,267,266
Commissions					\$ -
Signal Transmission Fee	\$ 1,734,345	\$ 2,060,754	\$ 1,801,708	\$ 1,955,247	\$ 7,552,054
States Share					\$ -
County					\$ -
City					\$ -
Pension	\$ 17,343	\$ 20,608	\$ 18,017	\$ 19,552	\$ 75,520
Tote					\$ -
Transmission	\$ 80,156	\$ 83,202	\$ 83,202	\$ 93,960	\$ 340,520
Host Track					\$ -
WVDF	\$ 130,076	\$ 154,556	\$ 135,128	\$ 146,644	\$ 566,404
Capital					\$ -
Advertisement					\$ -
Purse	\$ 753,385	\$ 901,194	\$ 782,680	\$ 847,546	\$ 3,284,805
Association	\$ 753,385	\$ 901,194	\$ 782,681	\$ 847,545	\$ 3,284,805
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due					\$ -
Breakage					\$ -
Race Days					0

Charles Town Races: Simulcast

CT	March	June	September	December	Total
Total Handle	\$ 3,575,394	\$ 4,740,766	\$ 3,853,783	\$ 3,752,753	\$ 15,922,696
Commissions	\$ 747,475	\$ 986,878	\$ 798,538	\$ 784,384	\$ 3,317,275
Signal Transmission Fee					\$ -
States Share	\$ 53,924	\$ 63,886	\$ 55,702	\$ 54,316	\$ 227,828
County	\$ 747	\$ 987	\$ 799	\$ 784	\$ 3,317
City					\$ -
Pension	\$ 8,938	\$ 11,852	\$ 9,634	\$ 9,382	\$ 39,806
Tote	\$ 4,301	\$ 5,738	\$ 4,649	\$ 4,481	\$ 19,169
Transmission	\$ 26,592	\$ 31,477	\$ 30,338	\$ 29,540	\$ 117,947
Host Track	\$ 167,330	\$ 270,884	\$ 179,763	\$ 184,323	\$ 802,300
WVDF	\$ 32,955	\$ 40,726	\$ 35,027	\$ 33,962	\$ 142,670
Capital					\$ -
Advertisement					\$ -
Purse	\$ 226,344	\$ 280,664	\$ 241,313	\$ 233,798	\$ 982,119
Association	\$ 226,344	\$ 280,664	\$ 241,313	\$ 233,798	\$ 982,119
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 53,924	\$ 63,886	\$ 55,702	\$ 54,316	\$ 227,828
Breakage	\$ 15,204	\$ 19,856	\$ 16,203	\$ 14,961	\$ 66,224
Race Days					0

Charles Town Races: In-State Simulcast

CT	March	June	September	December	Total
Total Handle	\$ 121,281	\$ 118,366	\$ 168,790	\$ 127,925	\$ 536,362
Commissions	\$ 25,245	\$ 24,221	\$ 34,853	\$ 26,405	\$ 110,724
Signal Transmission Fee					\$ -
States Share	\$ 926	\$ 1,006	\$ 1,198	\$ 884	\$ 4,014
County	\$ 13	\$ 12	\$ 18	\$ 13	\$ 56
City					\$ -
Pension	\$ 151	\$ 148	\$ 211	\$ 160	\$ 670
Tote	\$ 151	\$ 148	\$ 211	\$ 160	\$ 670
Transmission	\$ 1,587	\$ 1,803	\$ 2,232	\$ 2,016	\$ 7,638
Host Track	\$ 2,426	\$ 2,425	\$ 3,588	\$ 2,620	\$ 11,059
WVDF	\$ 1,265	\$ 1,191	\$ 1,729	\$ 1,296	\$ 5,481
Capital					\$ -
Advertisement					\$ -
Purse	\$ 9,363	\$ 8,744	\$ 12,833	\$ 9,628	\$ 40,568
Association	\$ 9,363	\$ 8,744	\$ 12,833	\$ 9,628	\$ 40,568
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 926	\$ 1,006	\$ 1,198	\$ 884	\$ 4,014
Breakage	\$ 199	\$ 264	\$ 343	\$ 232	\$ 1,038
Race Days					0

Mountaineer Park: Summary

MP	Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle	\$ 1,228,804	\$ 120,976,652	\$ 4,514,959	\$ 1,095,756	\$ 127,816,171
Commissions	\$ 249,533		\$ 949,396	\$ 202,139	\$ 1,401,068
Signal Transmission Fee		\$ 4,256,454			\$ 4,256,454
States Share	\$ 114,000		\$ 165,320	\$ 19,170	\$ 298,490
County	\$ 1,228		\$ 1,028	\$ 110	\$ 2,366
City					\$ -
Pension		\$ 42,565	\$ 11,200	\$ 1,401	\$ 55,166
Tote			\$ 5,924	\$ 1,606	\$ 7,530
Transmission		\$ 245,572	\$ 204,435	\$ 28,487	\$ 478,494
Host Track			\$ 208,443	\$ 23,215	\$ 231,658
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse	\$ 67,153	\$ 1,984,159	\$ 176,525	\$ 64,076	\$ 2,291,913
Association	\$ 67,152	\$ 1,984,158	\$ 176,521	\$ 64,074	\$ 2,291,905
Occupational Licenses	\$ 54,671				\$ 54,671
Fines	\$ 19,500				\$ 19,500
Daily License Tax	\$ 28,500				\$ 28,500
Check Due	\$ 142,500		\$ 165,320	\$ 19,170	\$ 326,990
Breakage	\$ 5,822		\$ 18,641	\$ 1,774	\$ 26,237
Race Days		114			114

Mountaineer Park: Live

MP	March	June	September	December	Total
Total Handle		\$ 362,013	\$ 680,848	\$ 185,943	\$ 1,228,804
Commissions		\$ 73,660	\$ 137,868	\$ 38,005	\$ 249,533
Signal Transmission Fee					\$ -
States Share		\$ 35,000	\$ 51,000	\$ 28,000	\$ 114,000
County		\$ 362	\$ 681	\$ 185	\$ 1,228
City					\$ -
Pension					\$ -
Tote					\$ -
Transmission					\$ -
Host Track					\$ -
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse		\$ 19,149	\$ 43,094	\$ 4,910	\$ 67,153
Association		\$ 19,149	\$ 43,093	\$ 4,910	\$ 67,152
Occupational Licenses	\$ 6,800	\$ 18,011	\$ 19,380	\$ 10,480	\$ 54,671
Fines	\$ 500	\$ 4,200	\$ 8,650	\$ 6,150	\$ 19,500
Daily License Tax		\$ 8,750	\$ 12,750	\$ 7,000	\$ 28,500
Check Due		\$ 43,750	\$ 63,750	\$ 35,000	\$ 142,500
Breakage		\$ 2,212	\$ 2,769	\$ 841	\$ 5,822
Race Days	0	35	51	28	114

Mountaineer Park: Live Export

MP	March	June	September	December	Total
Total Handle		\$ 38,727,884	\$ 53,691,919	\$ 28,556,849	\$ 120,976,652
Commissions					\$ -
Signal Transmission Fee		\$ 1,356,238	\$ 1,892,499	\$ 1,007,717	\$ 4,256,454
States Share					\$ -
County					\$ -
City					\$ -
Pension		\$ 13,563	\$ 18,925	\$ 10,077	\$ 42,565
Tote					\$ -
Transmission		\$ 70,763	\$ 110,871	\$ 63,938	\$ 245,572
Host Track					\$ -
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse		\$ 635,956	\$ 881,352	\$ 466,851	\$ 1,984,159
Association		\$ 635,956	\$ 881,351	\$ 466,851	\$ 1,984,158
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due					\$ -
Breakage					\$ -
Race Days					0

Mountaineer Park: Simulcast

MP	March	June	September	December	Total
Total Handle	\$ 1,019,984	\$ 1,392,999	\$ 1,040,435	\$ 1,061,541	\$ 4,514,959
Commissions	\$ 218,763	\$ 292,630	\$ 212,918	\$ 225,085	\$ 949,396
Signal Transmission Fee					\$ -
States Share	\$ 41,160	\$ 42,467	\$ 40,989	\$ 40,704	\$ 165,320
County	\$ 218	\$ 293	\$ 292	\$ 225	\$ 1,028
City					\$ -
Pension	\$ 2,550	\$ 3,483	\$ 2,513	\$ 2,654	\$ 11,200
Tote	\$ 1,362	\$ 1,875	\$ 1,261	\$ 1,426	\$ 5,924
Transmission	\$ 49,954	\$ 52,557	\$ 50,954	\$ 50,970	\$ 204,435
Host Track	\$ 42,582	\$ 75,493	\$ 44,005	\$ 46,363	\$ 208,443
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse	\$ 40,469	\$ 58,232	\$ 36,452	\$ 41,372	\$ 176,525
Association	\$ 40,468	\$ 58,230	\$ 36,452	\$ 41,371	\$ 176,521
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 41,160	\$ 42,467	\$ 40,989	\$ 40,704	\$ 165,320
Breakage	\$ 3,930	\$ 7,228	\$ 3,228	\$ 4,255	\$ 18,641
Race Days					0

Mountaineer Park: In-State Simulcast

MP	March	June	September	December	Total
Total Handle	\$ 217,294	\$ 301,468	\$ 286,002	\$ 290,992	\$ 1,095,756
Commissions	\$ 24,100	\$ 60,975	\$ 58,121	\$ 58,943	\$ 202,139
Signal Transmission Fee					\$ -
States Share	\$ 3,840	\$ 5,033	\$ 5,201	\$ 5,096	\$ 19,170
County	\$ 22	\$ 30	\$ 29	\$ 29	\$ 110
City					\$ -
Pension	\$ 272	\$ 377	\$ 388	\$ 364	\$ 1,401
Tote	\$ 313	\$ 435	\$ 442	\$ 416	\$ 1,606
Transmission	\$ 6,617	\$ 7,246	\$ 6,721	\$ 7,903	\$ 28,487
Host Track	\$ 4,591	\$ 6,402	\$ 6,027	\$ 6,195	\$ 23,215
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse	\$ 4,223	\$ 20,726	\$ 19,657	\$ 19,470	\$ 64,076
Association	\$ 4,222	\$ 20,726	\$ 19,656	\$ 19,470	\$ 64,074
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 3,840	\$ 5,033	\$ 5,201	\$ 5,096	\$ 19,170
					\$ -
Breakage	\$ 428	\$ 555	\$ 359	\$ 432	\$ 1,774
Race Days					0

Mardi Gras: Summary

MG	Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle	\$ 3,119,523	\$ 35,828,871	\$ 5,971,405	\$ 504,048	\$ 45,423,847
Commissions	\$ 594,684		\$ 1,297,004	\$ 106,853	\$ 1,998,541
Signal Transmission Fee		\$ 1,013,680			\$ 1,013,680
States Share	\$ 115,422		\$ 221,295	\$ 8,957	\$ 345,674
County	\$ 3,120		\$ 1,297	\$ 53	\$ 4,470
City	\$ 9,358				\$ 9,358
Pension	\$ 7,798	\$ 10,136	\$ 14,928	\$ 630	\$ 33,492
Tote					\$ -
Transmission		\$ 146,550			\$ 146,550
Host Track			\$ 395,860	\$ 18,870	\$ 414,730
WVDF	\$ 9,358		\$ 12,168	\$ 504	\$ 22,030
Capital	\$ 21,551				\$ 21,551
Advertisement	\$ 4,310				\$ 4,310
Purse	\$ 116,982		\$ 123,875	\$ 10,405	\$ 251,262
Association	\$ 306,785	\$ 856,994	\$ 527,581	\$ 67,434	\$ 1,758,794
Occupational Licenses	\$ 27,125				\$ 27,125
Fines	\$ 300				\$ 300
Daily License Tax	\$ 38,550				\$ 38,550
Check Due	\$ 153,972		\$ 221,295	\$ 8,957	\$ 384,224
Breakage	\$ 7,845		\$ 19,050	\$ 825	\$ 27,720
Race Days		257			257

Mardi Gras: Live

MG	March	June	September	December	Total
Total Handle	\$ 672,786	\$ 852,821	\$ 894,125	\$ 699,791	\$ 3,119,523
Commissions	\$ 130,356	\$ 161,405	\$ 167,623	\$ 135,300	\$ 594,684
Signal Transmission Fee					\$ -
States Share	\$ 24,893	\$ 31,554	\$ 33,083	\$ 25,892	\$ 115,422
County	\$ 673	\$ 853	\$ 894	\$ 700	\$ 3,120
City	\$ 2,018	\$ 2,559	\$ 2,682	\$ 2,099	\$ 9,358
Pension	\$ 1,682	\$ 2,132	\$ 2,235	\$ 1,749	\$ 7,798
Tote					\$ -
Transmission					\$ -
Host Track					\$ -
WVDF	\$ 2,018	\$ 2,559	\$ 2,682	\$ 2,099	\$ 9,358
Capital	\$ 5,173	\$ 5,599	\$ 5,470	\$ 5,309	\$ 21,551
Advertisement	\$ 1,035	\$ 1,119	\$ 1,094	\$ 1,062	\$ 4,310
Purse	\$ 25,230	\$ 31,980	\$ 33,530	\$ 26,242	\$ 116,982
Association	\$ 67,634	\$ 83,050	\$ 85,953	\$ 70,148	\$ 306,785
Occupational Licenses	\$ 3,355	\$ 8,730	\$ 8,030	\$ 7,010	\$ 27,125
Fines	\$ 200	\$ 100			\$ 300
Daily License Tax	\$ 9,000	\$ 9,750	\$ 10,050	\$ 9,750	\$ 38,550
Check Due	\$ 33,893	\$ 41,304	\$ 43,133	\$ 35,642	\$ 153,972
Breakage	\$ 1,978	\$ 2,803	\$ 3,064		\$ 7,845
Race Days	60	65	67	65	257

Mardi Gras: Live Export

MG	March	June	September	December	Total
Total Handle	\$ 6,953,075	\$ 8,720,354	\$ 9,674,555	\$ 10,480,887	\$ 35,828,871
Commissions					\$ -
Signal Transmission Fee	\$ 194,092	\$ 246,229	\$ 274,313	\$ 299,046	\$ 1,013,680
States Share					\$ -
County					\$ -
City					\$ -
Pension	\$ 1,941	\$ 2,462	\$ 2,743	\$ 2,990	\$ 10,136
Tote					\$ -
Transmission	\$ 34,500	\$ 36,800	\$ 38,450	\$ 36,800	\$ 146,550
Host Track					\$ -
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse					\$ -
Association	\$ 157,651	\$ 206,967	\$ 233,120	\$ 259,256	\$ 856,994
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due					\$ -
Breakage					\$ -
Race Days					0

Mardi Gras: Simulcast

MG	March	June	September	December	Total
Total Handle	\$ 1,413,580	\$ 2,050,116	\$ 1,313,733	\$ 1,193,976	\$ 5,971,405
Commissions	\$ 313,140	\$ 438,165	\$ 287,021	\$ 258,678	\$ 1,297,004
Signal Transmission Fee					\$ -
States Share	\$ 43,581	\$ 85,223	\$ 43,852	\$ 48,639	\$ 221,295
County	\$ 313	\$ 438	\$ 287	\$ 259	\$ 1,297
City					\$ -
Pension	\$ 3,534	\$ 5,125	\$ 3,284	\$ 2,985	\$ 14,928
Tote					\$ -
Transmission					\$ -
Host Track	\$ 94,063	\$ 137,042	\$ 85,741	\$ 79,014	\$ 395,860
WVDF	\$ 2,827	\$ 4,100	\$ 2,627	\$ 2,614	\$ 12,168
Capital					\$ -
Advertisement					\$ -
Purse	\$ 29,508	\$ 42,251	\$ 27,237	\$ 24,879	\$ 123,875
Association	\$ 139,314	\$ 163,986	\$ 123,993	\$ 100,288	\$ 527,581
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 43,581	\$ 85,223	\$ 43,852	\$ 48,639	\$ 221,295
Breakage	\$ 3,543	\$ 8,249	\$ 3,872	\$ 3,386	\$ 19,050
Race Days					0

Mardi Gras: In-State Simulcast

MG	March	June	September	December	Total
Total Handle	\$ 103,696	\$ 143,830	\$ 134,281	\$ 122,241	\$ 504,048
Commissions	\$ 21,882	\$ 30,588	\$ 28,416	\$ 25,967	\$ 106,853
Signal Transmission Fee					\$ -
States Share	\$ 1,519	\$ 2,587	\$ 2,448	\$ 2,403	\$ 8,957
County	\$ 11	\$ 15	\$ 14	\$ 13	\$ 53
City					\$ -
Pension	\$ 130	\$ 179	\$ 168	\$ 153	\$ 630
Tote					\$ -
Transmission					\$ -
Host Track	\$ 2,519	\$ 5,226	\$ 6,698	\$ 4,427	\$ 18,870
WVDF	\$ 104	\$ 144	\$ 134	\$ 122	\$ 504
Capital					\$ -
Advertisement					\$ -
Purse	\$ 2,148	\$ 2,976	\$ 2,770	\$ 2,511	\$ 10,405
Association	\$ 15,451	\$ 19,461	\$ 16,184	\$ 16,338	\$ 67,434
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 1,519	\$ 2,587	\$ 2,448	\$ 2,403	\$ 8,957
Breakage	\$ 143	\$ 190	\$ 267	\$ 225	\$ 825
Race Days					0

Wheeling Island: Summary

WI	Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle	\$ 10,143,693	\$ 63,382,519	\$ 6,589,493	\$ 802,962	\$ 80,918,667
Commissions	\$ 2,061,022		\$ 1,380,731	\$ 139,336	\$ 3,581,089
Signal Transmission Fee		\$ 2,144,361			\$ 2,144,361
States Share	\$ 381,893		\$ 181,295	\$ 11,406	\$ 574,594
County	\$ 10,084		\$ 1,381	\$ 70	\$ 11,535
City	\$ 30,251				\$ 30,251
Pension		\$ 21,442	\$ 16,474	\$ 1,003	\$ 38,919
Tote			\$ 7,235	\$ 1,003	\$ 8,238
Transmission		\$ 303,267	\$ 339,085	\$ 796	\$ 643,148
Host Track			\$ 288,272	\$ 119,878	\$ 408,150
WVDF	\$ 30,251		\$ 13,178	\$ 806	\$ 44,235
Capital	\$ 104,346				\$ 104,346
Advertisement	\$ 20,868				\$ 20,868
Purse	\$ 378,139	\$ 3,353	\$ 124,036	\$ 16,396	\$ 521,924
Association	\$ 1,105,190	\$ 1,816,299	\$ 409,775	\$ (12,022)	\$ 3,319,242
Occupational Licenses	\$ 26,810				\$ 26,810
Fines	\$ 1,440				\$ 1,440
Daily License Tax	\$ 38,100				\$ 38,100
Check Due	\$ 419,993		\$ 181,295	\$ 11,406	\$ 612,694
Breakage	\$ 18,608		\$ (8,624)	\$ (3,177)	\$ 6,807
Race Days	254				254

Wheeling Island: Live

WI	March	June	September	December	Total
Total Handle	\$ 2,167,130	\$ 2,709,509	\$ 2,778,388	\$ 2,488,666	\$ 10,143,693
Commissions	\$ 431,665	\$ 552,912	\$ 566,657	\$ 509,788	\$ 2,061,022
Signal Transmission Fee					\$ -
States Share	\$ 79,903	\$ 103,369	\$ 105,066	\$ 93,555	\$ 381,893
County	\$ 2,108	\$ 2,709	\$ 2,778	\$ 2,489	\$ 10,084
City	\$ 6,321	\$ 8,129	\$ 8,335	\$ 7,466	\$ 30,251
Pension					\$ -
Tote					\$ -
Transmission					\$ -
Host Track					\$ -
WVDF	\$ 6,321	\$ 8,129	\$ 8,335	\$ 7,466	\$ 30,251
Capital	\$ 22,051	\$ 27,816	\$ 28,445	\$ 26,034	\$ 104,346
Advertisement	\$ 4,410	\$ 5,563	\$ 5,689	\$ 5,206	\$ 20,868
Purse	\$ 79,017	\$ 101,607	\$ 104,190	\$ 93,325	\$ 378,139
Association	\$ 231,534	\$ 295,590	\$ 303,819	\$ 274,247	\$ 1,105,190
Occupational Licenses	\$ 3,750	\$ 8,850	\$ 8,800	\$ 5,410	\$ 26,810
Fines	\$ 430	\$ 1,010			\$ 1,440
Daily License Tax	\$ 8,400	\$ 9,900	\$ 9,750	\$ 10,050	\$ 38,100
Check Due	\$ 88,303	\$ 113,269	\$ 114,816	\$ 103,605	\$ 419,993
Breakage	\$ 3,909	\$ 5,301	\$ 4,997	\$ 4,401	\$ 18,608
Race Days	56	66	65	67	254

Wheeling Island: Live Export

WI	March	June	September	December	Total
Total Handle	\$ 11,871,078	\$ 15,816,422	\$ 16,922,181	\$ 18,772,838	\$ 63,382,519
Commissions					\$ -
Signal Transmission Fee	\$ 419,969	\$ 537,892	\$ 565,573	\$ 620,927	\$ 2,144,361
States Share					\$ -
County					\$ -
City					\$ -
Pension	\$ 4,199	\$ 5,379	\$ 5,656	\$ 6,208	\$ 21,442
Tote					\$ -
Transmission	\$ 66,911	\$ 80,814	\$ 77,335	\$ 78,207	\$ 303,267
Host Track					\$ -
WVDF					\$ -
Capital					\$ -
Advertisement					\$ -
Purse	\$ 899	\$ 1,121	\$ 231	\$ 1,102	\$ 3,353
Association	\$ 347,960	\$ 450,578	\$ 482,351	\$ 535,410	\$ 1,816,299
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due					\$ -
Breakage					\$ -
Race Days					0

Wheeling Island: Simulcast

WI	March	June	September	December	Total
Total Handle	\$ 1,542,640	\$ 1,870,062	\$ 1,551,121	\$ 1,625,670	\$ 6,589,493
Commissions	\$ 326,014	\$ 390,156	\$ 324,744	\$ 339,817	\$ 1,380,731
Signal Transmission Fee					\$ -
States Share	\$ 39,171	\$ 58,518	\$ 40,545	\$ 43,061	\$ 181,295
County	\$ 326	\$ 390	\$ 325	\$ 340	\$ 1,381
City					\$ -
Pension	\$ 3,857	\$ 4,675	\$ 3,878	\$ 4,064	\$ 16,474
Tote	\$ 928	\$ 2,338	\$ 1,937	\$ 2,032	\$ 7,235
Transmission	\$ 54,870	\$ 86,278	\$ 65,455	\$ 132,482	\$ 339,085
Host Track	\$ 63,614	\$ 85,115	\$ 70,990	\$ 68,553	\$ 288,272
WVDF	\$ 3,085	\$ 3,740	\$ 3,102	\$ 3,251	\$ 13,178
Capital					\$ -
Advertisement					\$ -
Purse	\$ 30,127	\$ 34,798	\$ 28,775	\$ 30,336	\$ 124,036
Association	\$ 130,036	\$ 114,304	\$ 109,737	\$ 55,698	\$ 409,775
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 39,171	\$ 58,518	\$ 40,545	\$ 43,061	\$ 181,295
Breakage	\$ (1,579)	\$ (1,437)	\$ (4,080)	\$ (1,528)	\$ (8,624)
Race Days					0

Wheeling Island: In-State Simulcast

WI	March	June	September	December	Total
Total Handle	\$ 123,372	\$ 212,929	\$ 233,022	\$ 233,639	\$ 802,962
Commissions	\$ 20,570	\$ 37,419	\$ 41,298	\$ 40,049	\$ 139,336
Signal Transmission Fee					\$ -
States Share	\$ 1,429	\$ 3,383	\$ 3,455	\$ 3,139	\$ 11,406
County	\$ 10	\$ 19	\$ 21	\$ 20	\$ 70
City					\$ -
Pension	\$ 154	\$ 266	\$ 291	\$ 292	\$ 1,003
Tote	\$ 154	\$ 266	\$ 291	\$ 292	\$ 1,003
Transmission	\$ 796				\$ 796
Host Track	\$ 22,458	\$ 29,972	\$ 33,570	\$ 33,878	\$ 119,878
WVDF	\$ 126	\$ 213	\$ 233	\$ 234	\$ 806
Capital					\$ -
Advertisement					\$ -
Purse	\$ 2,703	\$ 4,266	\$ 4,701	\$ 4,726	\$ 16,396
Association	\$ (7,260)	\$ (966)	\$ (1,264)	\$ (2,532)	\$ (12,022)
Occupational Licenses					\$ -
Fines					\$ -
Daily License Tax					\$ -
Check Due	\$ 1,429	\$ 3,383	\$ 3,455	\$ 3,139	\$ 11,406
Breakage	\$ (58)	\$ (873)	\$ (692)	\$ (1,554)	\$ (3,177)
Race Days					0

Greenbrier Resort: Simulcast Summary



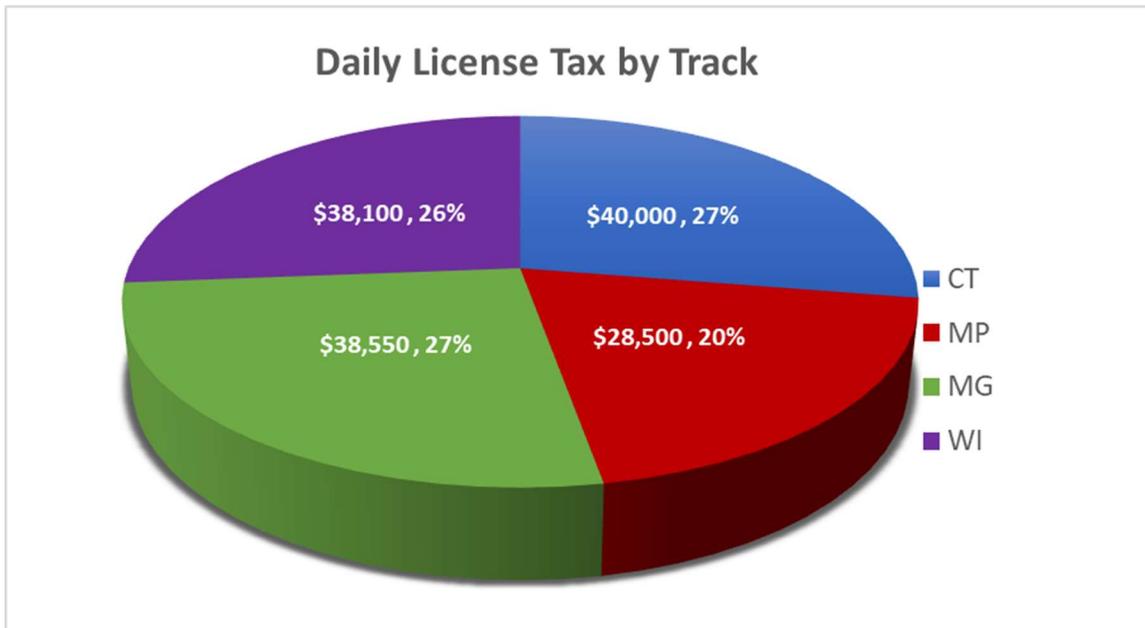
Total Handle	\$ 189,602
Commissions	\$ 38,703
State Share	\$ 2,655
County Tax	\$ 39
Host Fees	\$ 16,467
Association Share	\$ 19,542
Breakage	\$ 867

Total Handle, State Share, and Daily Tax by Year

Year	Total Handles	State Share	Daily License Tax
2018	\$ 461,185,086	\$ 1,610,600	\$ 145,150
2017	\$ 458,370,703	\$ 1,664,992	\$ 151,700
2016	\$ 446,116,860	\$ 1,751,138	\$ 155,250
2015	\$ 451,955,619	\$ 1,761,144	\$ 160,300
2014	\$ 512,663,200	\$ 1,868,504	\$ 172,950
2013	\$ 607,417,280	\$ 1,918,860	\$ 193,550
2012	\$ 612,978,835	\$ 2,125,188	\$ 196,200
2011	\$ 606,066,583	\$ 2,104,927	\$ 195,700
2010	\$ 598,918,745	\$ 2,197,637	\$ 193,050
2009	\$ 629,593,417	\$ 2,409,948	\$ 197,400
2008	\$ 703,918,121	\$ 2,675,124	\$ 194,600
2007	\$ 774,822,568	\$ 2,897,257	\$ 202,750
2006	\$ 776,573,709	\$ 3,122,485	\$ 199,450
2005	\$ 759,747,119	\$ 3,048,862	\$ 203,450
2004	\$ 772,534,329	\$ 3,206,901	\$ 206,500
2003	\$ 748,778,151	\$ 3,630,209	\$ 206,200
2002	\$ 659,017,140	\$ 4,013,140	\$ 213,700
2001	\$ 538,775,820	\$ 4,215,525	\$ 203,300
2000	\$ 332,105,390	\$ 4,357,862	\$ 198,156
1999	\$ 249,051,792	\$ 4,658,953	\$ 199,300
1998	\$ 213,727,897	\$ 4,835,931	\$ 198,200
1997	\$ 180,485,462	\$ 4,537,585	\$ 189,550
1996	\$ 183,795,356	\$ 4,760,589	\$ 182,900
1995	\$ 208,418,902	\$ 5,640,226	\$ 188,200
1994	\$ 223,238,666	\$ 6,383,122	\$ 189,350
1993	\$ 249,931,011	\$ 7,454,057	\$ 191,750
1992	\$ 245,608,602	\$ 7,856,798	\$ 199,250
1991	\$ 265,591,379	\$ 8,766,988	\$ 206,400
1990	\$ 296,053,897	\$ 10,147,677	\$ 206,250

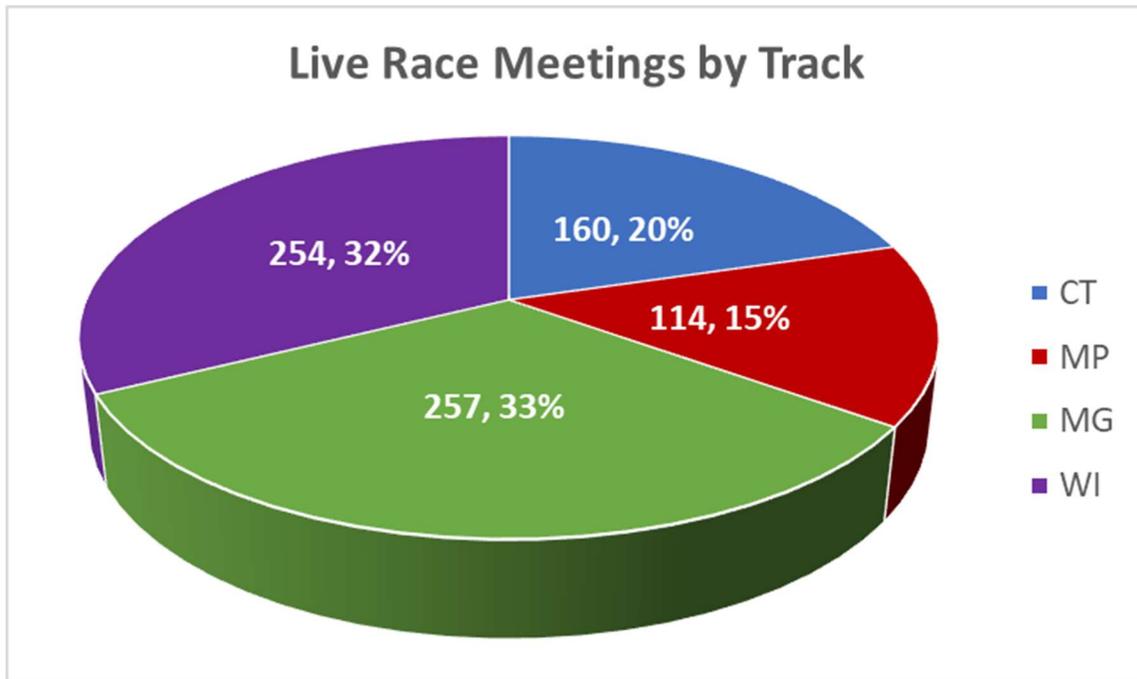
Daily License Tax by Track & Meet

	CT	MP	MG	WI	All Tracks	Thoroughbred	Greyhound
Winter Meet (Jan 1 - Mar 31)	37	0	60	56	153	37	116
Spring Meet (Apr 1 - Jun 30)	39	35	65	66	205	74	131
Summer Meet (Jul 1 - Sep 30)	39	51	67	65	222	90	132
Fall Meet (Oct 1 - Dec 31)	45	28	65	67	205	73	132
All Meets	160	114	257	254	785	274	511



Live Race Meetings

	CT	MP	MG	WI	All Tracks
Winter Meet (Jan 1 - Mar 31)	\$ 9,250	\$ -	\$ 9,000	\$ 8,400	\$ 26,650
Spring Meet (Apr 1 - Jun 30)	\$ 9,750	\$ 8,750	\$ 9,750	\$ 9,900	\$ 38,150
Summer Meet (Jul 1 - Sep 30)	\$ 9,750	\$ 12,750	\$ 10,050	\$ 9,750	\$ 42,300
Fall Meet (Oct 1 - Dec 31)	\$ 11,250	\$ 7,000	\$ 9,750	\$ 10,050	\$ 38,050
All Meets	\$ 40,000	\$ 28,500	\$ 38,550	\$ 38,100	\$ 145,150



Special Revenue Fund: Revenue Summary

State's Commission Share (Pari-Mutuel Tax) Wagering on:			
	Thoroughbred Tracks		\$ 690,332
	Greyhound Tracks		\$ 920,268
	Total		\$ 1,610,600
Daily License Tax Paid to State by:			
	Thoroughbred Associations - \$250.00 per race day		\$ 68,500
	Greyhound Associations - \$150.00 per race day		\$ 76,650
	Total		\$ 145,150
Occupational License Fees collected:			
	PNGI Charles Town Races		\$ 115,830
	Mountaineer Racetrack		\$ 54,671
	Mardi Gras		\$ 27,125
	Wheeling Downs		\$ 26,810
	Total		\$ 224,436
Fines Imposed & Collected			
	PNGI Charles Town Races		\$ 29,350
	Mountaineer Racetrack		\$ 19,500
	Mardi Gras		\$ 300
	Wheeling Downs		\$ 1,440
	Total		\$ 50,590
Total All Sources			\$ 2,030,776

Disbursements

Special Revenue Fund Disbursement Summary		
Personal Services		
1	Personal Services (with payroll deductions)	\$ 1,842,396.65
4	Annual Increment	\$ 24,246.75
Employee Benefits		
10	Personnel Division and Public Employees' Insurance	\$ 2,583.45
11	Social Security Matching	\$ 131,416.82
12	Public Employees' Insurance	\$ 187,080.14
14	Workers' Compensation	\$ 8,087.00
15	Unemployment Compensation	\$ -
16	Pension and Retirement	\$ 178,804.94
160	WV OPEB CONTRIBUTION	\$ 62,002.83
110	Public Employees' Insurance Reserve	\$ 15,692.00
Current Expenses		
20	Office Expenses	\$ 25,807.66
21	Printing and Binding	\$ 1,590.46
22	Rental Expense	\$ 52,113.39
24	Telecommunications	\$ 2,607.65
25	Contractual and Professional	\$ 348,395.66
26	Travel	\$ 27,422.79
27	Computer Services	\$ 36,347.42
29	Vehicle Rental	\$ 132.00
30	Rentals (machine and misc.)	\$ 5,397.71
31	Association Dues and Professional Memberships	\$ 1,966.00
32	Fire, Auto, Bond and Other Insurance	\$ 35,641.00
35	Advertising and Promotional	\$ 733.08
38	Routine Maintenance Contracts/Warranties	\$ -
41	Cellular Charges	\$ 6,581.57
42	Hospitality	\$ 722.98
43	Educational Training (stipends)	\$ -
44	Energy Exp Mtr Veh/Air.	\$ -
51	Misc	\$ 1,800.00
52	Training and Development	\$ 719.65
53	Postal and Freight	\$ 1,308.13
54	Computer Supplies and Equipment	\$ -
56	Attorney Legal Service Payments	\$ -
57	Attorney Reimbursable Expense	\$ 14,268.00
58	Misc Equip Purchases	\$ -
61	Office and Communication Repairs	\$ -
73	Household Equip & Furng	\$ -
81	Payment of Claims	\$ -
96	Other Interest & Penalties	\$ -
164	Supplemental Purse Awards	\$ 1,209,249.00
170	Computer Equipment	\$ -
171	Computer Software	\$ -
TOTAL EXPENSES		\$ 4,225,115.73

Miscellaneous

Monthly Greyhound Distribution Review

2018	Funds Available	Points Earned	Point Value
Jan	\$ 232,926.00	1677.20	138.88
Feb	\$ 188,815.00	1587.00	118.98
Mar	\$ 276,530.00	2213.50	124.93
Apr	\$ 215,283.00	1917.10	112.30
May	\$ 213,891.00	2315.40	92.38
Jun	\$ 258,346.00	2007.50	128.69
Jul	\$ 226,917.00	1831.30	123.91
Aug	\$ 276,388.00	2020.80	136.77
Sep	\$ 217,706.00	1549.90	140.46
Oct	\$ 213,530.00	1633.70	130.70
Nov	\$ 252,660.00	1656.00	152.57
Dec	\$ 191,102.00	1687.20	113.27
Total	\$ 2,764,094.00	22096.60	125.09

Thoroughbred Development Fund 2018 Payouts by Track

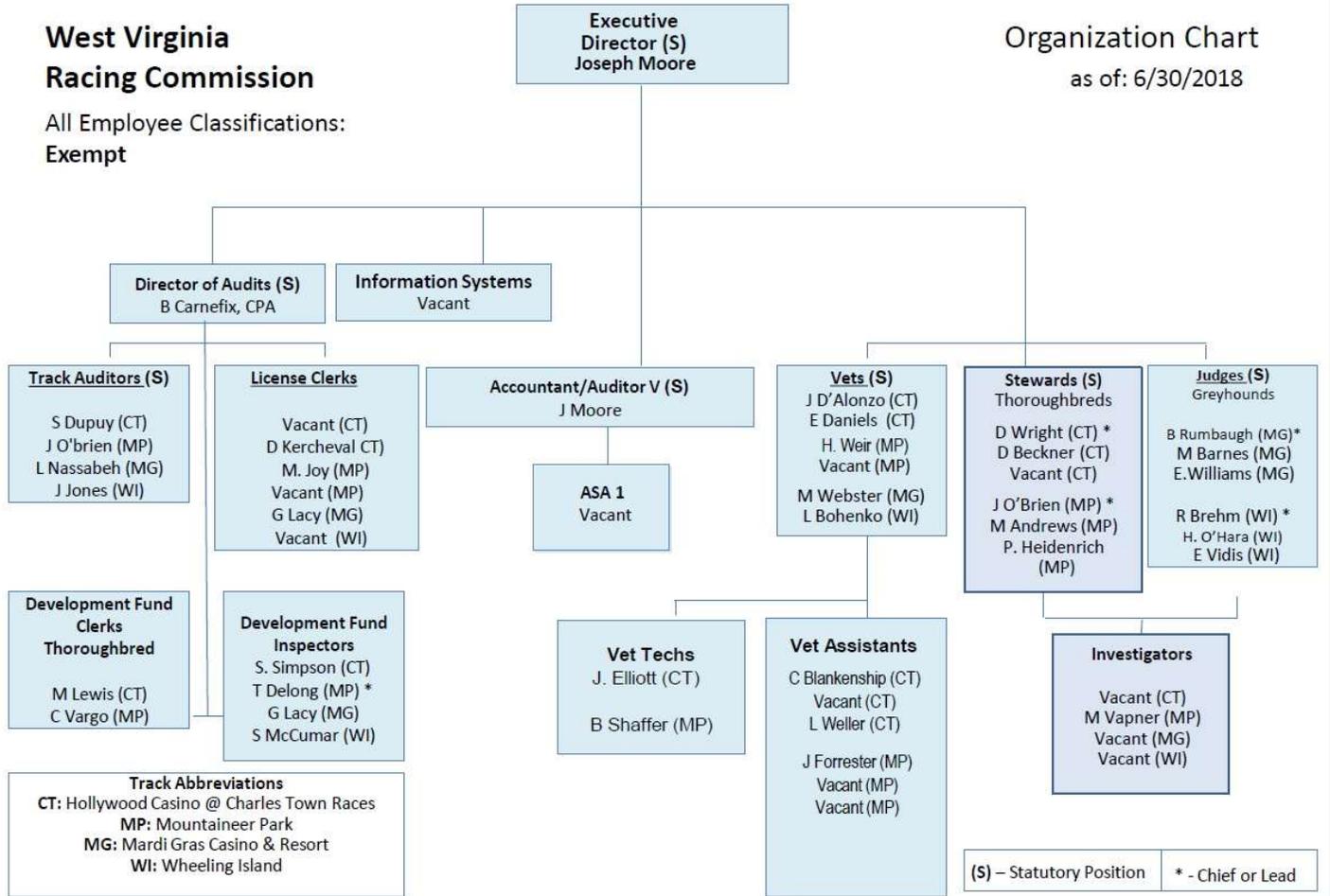
Earnings Percentage Calculation

Jan. 2018 – Dec. 2018

	Breeder/Raiser	Owner	Sire	Participants
Charles Town				
Total Earnings	\$ 14,550,888.00	\$ 14,978,886.00	\$ 10,013,735.00	\$ 39,543,509.00
Total Distribution	\$ 2,436,541.04	\$ 1,015,225.43	\$ 609,135.26	\$ 4,060,901.74
Payout %	0.167449646	0.067777099	0.060829976	
Mountaineer				
Total Earnings	\$ 1,599,307.00	\$ 1,660,497.00	\$ 1,021,185.00	\$ 4,280,989.00
Total Distribution	\$ 488,141.67	\$ 203,392.36	\$ 122,035.42	\$ 813,569.45
Payout %	0.305220742	0.122488847	0.119503731	

Organization Chart

Organization Chart
as of: 6/30/2018



Casinos by Location

-  Hollywood Casino at Charles Town Races
750 Hollywood Dr. Charles Town, WV 25414
-  Mardi Gras Casino & Resort
1 Greyhound Dr. Cross Lanes, WV 25313
-  Mountaineer Casino, Racetrack & Resort
1420 Mountaineer Cir. New Cumberland, WV 26047
-  The Greenbrier
101 Main St. W. White Sulphur Springs, WV 24986
-  Wheeling Island Hotel-Casino-Racetrack
1 Stone St. Wheeling, WV 26003

