

WEST VIRGINIA

Racing Commission

2017

ANNUAL REPORT



Annual Report
of the
**West Virginia
Racing Commission**
to the
Governor
of the
State of West Virginia



2017

Jack Rossi, Chairman
Ken Lowe, Member
Anthony Figaretti, Member

Joseph Moore, Executive Director

Table of Contents

Commissioners' Letter	5
Executive Director's Letter	6
Introduction	7
Origin of the West Virginia Racing Commission	7
Mission Statement	7
Summary of Special Revenue Accounts	7
Administration/Inspections Fund	7
Medical Fund	8
West Virginia Greyhound Administration, Promotion, and Education Fund	8
West Virginia Thoroughbred Administration and Promotion Fund	8
Tracks	9
Tracks – Summary	10
Charles Town Races - Summary	12
Charles Town Races – Live	13
Charles Town Races – Live Export	14
Charles Town Races – Simulcast	15
Charles Town Races – In-State Simulcast	16
Mountaineer Park – Summary	18
Mountaineer Park – Live	19
Mountaineer Park – Live Export	20
Mountaineer Park – Simulcast	21
Mountaineer Park – In-State Simulcast	22
Mardi Gras - Summary	24
Mardi Gras – Live	25
Mardi Gras - Live Export	26
Mardi Gras – Simulcast	27
Mardi Gras – In-State Simulcast	28
Wheeling Island – Summary	30
Wheeling Island – Live	31
Wheeling Island – Live Export	32
Wheeling Island – Simulcast	33
Wheeling Island – In-State Simulcast	34
Greenbrier	36
Total Handle, State Share, and Daily Tax by Year	37
Daily License Tax by Track & Meet	38
Live Race Meetings	39
Special Revenue Fund Revenue Summary	40
Disbursements	41

Miscellaneous	43
West Virginia Racing Commission	44
Jack Rossi, Chairman	44
Ken Lowe	44
Anthony Figaretti	44
Monthly Greyhound Distribution Review	45
Occupational Permits Issued 2016	46
Thoroughbreds	46
Greyhounds	47
Organization Chart	48
Racetrack Proximities	49
Thoroughbred Development Fund 2016 Payouts by Track	50
Wagering Handles - Thoroughbreds	51
Handles Not Greater Than \$280,000 Per Day	51
Handles Greater Than \$280,000 Per Day	52

Joseph K. Moore
Executive Director

900 Pennsylvania Ave.
Suite 533
Charleston, WV 25302



Phone (304) 558-2150
Fax (304) 558-6319

STATE OF WEST VIRGINIA
DEPARTMENT OF REVENUE
WEST VIRGINIA RACING COMMISSION

February 12, 2018

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 twentieth Annual Report of the West Virginia Racing Commission for the period covering January 1, 2017 through December 31, 2017, 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, reading "Jack Rossi".

Jack Rossi
Chairman

www.racing.wv.gov

Joseph K. Moore
Executive Director

900 Pennsylvania Ave.
Suite 533
Charleston, WV 25302



Phone (304) 558-2150
Fax (304) 558-6319

STATE OF WEST VIRGINIA
DEPARTMENT OF REVENUE
WEST VIRGINIA RACING COMMISSION

I am very pleased to provide the 2017 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 read "Joe Moore", is written over a horizontal line. The signature is stylized with a large loop and a crossbar.

Joe Moore

www.racing.wv.gov

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:



Charles Town Races & Slots

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.
- Issues occupational permits each day while collecting the appropriate fees.
- 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 (approximately 3,000).
- 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.
- Ensures 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.

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.



Hotel at Mardi Gras Casino

Tracks

Tracks - Summary

		CT	MP	TS	WI	Total		Thoroughbreds	Greyhounds
Total Handle		\$ 208,550,221	\$ 138,016,936	\$ 44,160,991	\$ 67,642,555	\$ 458,370,703		\$ 346,567,157	\$ 111,803,546
Commissions		\$ 5,235,632	\$ 1,490,788	\$ 2,270,640	\$ 3,590,405	\$ 12,587,465		\$ 6,726,420	\$ 5,861,045
Signal Transmission Fee		\$ 7,283,862	\$ 4,612,695	\$ 929,740	\$ 1,789,429	\$ 14,615,726		\$ 11,896,557	\$ 2,719,169
State Share		\$ 405,897	\$ 315,600	\$ 362,509	\$ 580,986	\$ 1,664,992		\$ 721,497	\$ 943,495
County		\$ 11,150	\$ 2,631	\$ 5,044	\$ 11,546	\$ 30,371		\$ 13,781	\$ 16,590
City			\$ -	\$ 10,493	\$ 30,251	\$ 40,744		\$ -	\$ 40,744
Pension		\$ 118,585	\$ 58,846	\$ 36,062	\$ 35,313	\$ 248,806		\$ 177,431	\$ 71,375
Tote		\$ 22,140	\$ 7,422	\$ -	\$ 9,223	\$ 38,785		\$ 29,562	\$ 9,223
Transmission		\$ 472,384	\$ 465,810	\$ 146,050	\$ 552,232	\$ 1,636,476		\$ 938,194	\$ 698,282
Host Track		\$ 887,349	\$ 230,640	\$ 465,254	\$ 411,214	\$ 1,994,457		\$ 1,117,989	\$ 876,468
WVDF		\$ 461,683	\$ -	\$ 24,909	\$ 44,211	\$ 530,803		\$ 461,683	\$ 69,120
Capital			\$ -	\$ 25,169	\$ 103,274	\$ 128,443		\$ -	\$ 128,443
Advertisement			\$ -	\$ 5,033	\$ 20,654	\$ 25,687		\$ -	\$ 25,687
Purse		\$ 4,865,156	\$ 2,511,269	\$ 286,568	\$ 522,207	\$ 8,185,200		\$ 7,376,425	\$ 808,775
Association		\$ 4,865,150	\$ 2,511,265	\$ 1,833,289	\$ 3,055,722	\$ 12,265,426		\$ 7,376,415	\$ 4,889,011
Occupational Licenses		\$ 131,960	\$ 81,940	\$ 29,755	\$ 35,475	\$ 279,130		\$ 213,900	\$ 65,230
Fines		\$ 43,250	\$ 34,250	\$ 800	\$ 1,450	\$ 79,750		\$ 77,500	\$ 2,250
Daily License Tax		\$ 41,250	\$ 32,750	\$ 38,400	\$ 39,300	\$ 151,700		\$ 74,000	\$ 77,700
Check Due		\$ 447,147	\$ 348,350	\$ 400,909	\$ 620,286	\$ 1,816,692		\$ 795,497	\$ 1,021,195
Breakage		\$ 105,308	\$ 15,732	\$ 37,217	\$ 13,888	\$ 172,145		\$ 121,040	\$ 51,105
Race Days		165	131	256	262	814		296	518



CHARITABLE ANNUITY
 Winner WV Breeder's Classic
 (Above)

IMPERATIVE
 Charles Town Classic Winner
 (Below)



Charles Town Races - Summary

CT		Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle		7,336,483	182,709,937	18,093,433	410,368	208,550,221
Commissions		1,380,350		3,772,330	82,952	5,235,632
Signal Transmission Fee			7,283,862			7,283,862
State Share		165,000		237,567	3,330	405,897
County		7,336		3,772	42	11,150
City						
Pension			72,838	45,234	513	118,585
Tote				21,627	513	22,140
Transmission			337,643	129,437	5,304	472,384
Host Track				878,599	8,750	887,349
WVDF		146,730	146,290	164,560	4,103	461,683
Capital						
Advertisement						
Purse		530,643	3,158,546	1,145,768	30,199	4,865,156
Association		530,641	3,158,545	1,145,766	30,198	4,865,150
Occupational Licenses		131,960				131,960
Fines		43,250				43,250
Daily License Tax		41,250				41,250
Check Due		206,250		237,567	3,330	447,147
Breakage		31,236		72,836	1,236	105,308
Race Days		165				165

Charles Town Races - Live

CT	March	June	September	December	Total
Total Handle	1,662,029.00	2,062,891.00	2,065,407.00	1,546,156.00	7,336,483
					-
Commissions	313,866.00	387,935.00	388,808.00	289,741.00	1,380,350
					-
Signal Transmission Fee					-
					-
State Share	46,000.00	43,000.00	40,000.00	36,000.00	165,000
County	1,662.00	2,063.00	2,065.00	1,546.00	7,336
City					-
Pension					-
Tote					-
Transmission					-
Host Track					-
WVDF	33,241.00	41,258.00	41,308.00	30,923.00	146,730
Capital					-
Advertisement					-
Purse	116,482.00	150,807.00	152,718.00	110,636.00	530,643
Association	116,481.00	150,807.00	152,717.00	110,636.00	530,641
					-
Occupational Licenses	28,040.00	34,770.00	38,350.00	30,800.00	131,960
Fines	15,800.00	12,750.00	11,950.00	2,750.00	43,250
Daily License Tax	11,500.00	10,750.00	10,000.00	9,000.00	41,250
Check Due	57,500.00	53,750.00	50,000.00	45,000.00	206,250
					-
Breakage	7,233.00	7,736.00	10,479.00	5,788.00	31,236
					-
Race Days	46	43	40	36	165

Charles Town Races - Live Export

CT	March	June	September	December	Total
Total Handle	48,083,499.00	50,565,935.00	41,390,954.00	42,669,549.00	182,709,937
					-
Commissions					-
					-
Signal Transmission Fee	1,910,096.00	2,030,109.00	1,649,012.00	1,694,645.00	7,283,862
					-
State Share					-
County					-
City					-
Pension	19,101.00	20,301.00	16,490.00	16,946.00	72,838
Tote					-
Transmission	95,753.00	89,072.00	74,995.00	77,823.00	337,643
Host Track					-
WVDF	43,258.00	52,258.00	23,676.00	27,098.00	146,290
Capital					-
Advertisement					-
Purse	825,992.00	884,239.00	711,926.00	736,389.00	3,158,546
Association	825,992.00	884,239.00	711,925.00	736,389.00	3,158,545
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due					-
					-
Breakage					-
					-
Race Days					-

Charles Town Races - Simulcast

CT	March	June	September	December	Total
Total Handle	4,515,580.00	5,354,263.00	4,451,251.00	3,772,339.00	18,093,433
					-
Commissions	943,313.00	1,113,077.00	923,328.00	792,612.00	3,772,330
					-
Signal Transmission Fee					-
					-
State Share	57,628.00	66,327.00	59,741.00	53,871.00	237,567
County	943.00	1,113.00	923.00	793.00	3,772
City					-
Pension	11,289.00	13,386.00	11,128.00	9,431.00	45,234
Tote	5,374.00	6,444.00	5,332.00	4,477.00	21,627
Transmission	31,358.00	34,864.00	32,761.00	30,454.00	129,437
Host Track	208,122.00	290,209.00	203,861.00	176,407.00	878,599
WVDF	41,908.00	46,894.00	40,882.00	34,876.00	164,560
Capital					-
Advertisement					-
Purse	293,346.00	326,920.00	284,350.00	241,152.00	1,145,768
Association	293,345.00	326,920.00	284,350.00	241,151.00	1,145,766
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	57,628.00	66,327.00	59,741.00	53,871.00	237,567
					-
Breakage	18,492.00	22,103.00	18,503.00	13,738.00	72,836
					-
Race Days					-

Charles Town Races - In-State Simulcast

CT	March	June	September	December	Total
Total Handle	100,637.00	110,573.00	113,406.00	85,752.00	410,368
					-
Commissions	20,184.00	22,040.00	23,098.00	17,630.00	82,952
					-
Signal Transmission Fee					-
					-
State Share	922.00	878.00	809.00	721.00	3,330
County	10.00	11.00	12.00	9.00	42
City					-
Pension	126.00	138.00	142.00	107.00	513
Tote	126.00	138.00	142.00	107.00	513
Transmission	1,258.00	1,352.00	1,436.00	1,258.00	5,304
Host Track	2,013.00	2,432.00	2,499.00	1,806.00	8,750
WVDF	1,007.00	1,087.00	1,141.00	868.00	4,103
Capital					-
Advertisement					-
Purse	7,361.00	8,002.00	8,459.00	6,377.00	30,199
Association	7,361.00	8,002.00	8,458.00	6,377.00	30,198
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	922.00	878.00	809.00	721.00	3,330
					-
Breakage	256.00	400.00	352.00	228.00	1,236
					-
Race Days					-



IVY BELL



The West Virginia "Secretary of State" - 16th Running

Brook T. Smith Investments, LLC, Owner

William J. Denzik, Jr., Trainer

Brian Joseph Hernandez, Jr., Jockey August 5, 2017 Kinsley Kisses (3rd)

Chester, WV

6 Furlongs 1:10.36 \$7.00 \$3.20 \$2.20

Purse \$75,000

I'm a Looker (2nd)

COADY
Photography
Since 1962



Mountaineer Park - Summary

MP		Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle		1,559,535	130,850,425	4,567,528	1,039,448	138,016,936
Commissions		314,504		966,876	209,408	1,490,788
Signal Transmission Fee			4,612,695			4,612,695
State Share		131,000		166,253	18,347	315,600
County		1,560		966	105	2,631
City						
Pension			46,127	11,419	1,300	58,846
Tote				5,937	1,485	7,422
Transmission			271,762	177,710	16,338	465,810
Host Track				208,278	22,362	230,640
WVDF						
Capital						
Advertisement						
Purse		90,972	2,147,404	198,157	74,736	2,511,269
Association		90,972	2,147,402	198,156	74,735	2,511,265
Occupational Licenses		81,940				81,940
Fines		34,250				34,250
Daily License Tax		32,750				32,750
Check Due		163,750		166,253	18,347	348,350
Breakage		(2,596)		16,646	1,682	15,732
Race Days		131				131

Mountaineer Park - Live

MP	March	June	September	December	Total
Total Handle	-	473,286.00	837,761.00	248,488.00	1,559,535
					-
Commissions	-	95,015.00	168,272.00	51,217.00	314,504
					-
Signal Transmission Fee					-
					-
State Share	-	46,000.00	52,000.00	33,000.00	131,000
County	-	473.00	838.00	249.00	1,560
City	-				-
Pension	-				-
Tote	-				-
Transmission	-				-
Host Track	-				-
WVDF	-				-
Capital	-				-
Advertisement	-				-
Purse	-	24,271.00	57,717.00	8,984.00	90,972
Association	-	24,271.00	57,717.00	8,984.00	90,972
					-
Occupational Licenses	5,776.00	28,443.00	28,247.00	19,474.00	81,940
Fines	1,150.00	10,500.00	11,200.00	11,400.00	34,250
Daily License Tax	-	11,500.00	13,000.00	8,250.00	32,750
Check Due	-	57,500.00	65,000.00	41,250.00	163,750
					-
Breakage	-	1,565.00	(5,598.00)	1,437.00	(2,596)
					-
Race Days	0	46	52	33	131

Mountaineer Park - Live Export

MP	March	June	September	December	Total
Total Handle	-	46,326,811.00	50,426,745.00	34,096,869.00	130,850,425
					-
Commissions					-
					-
Signal Transmission Fee	-	1,710,056.00	1,698,274.00	1,204,365.00	4,612,695
					-
State Share					-
County					-
City					-
Pension	-	17,100.00	16,983.00	12,044.00	46,127
Tote					-
Transmission	-	93,784.00	108,102.00	69,876.00	271,762
Host Track					-
WVDF	-				-
Capital					-
Advertisement					-
Purse	-	799,586.00	786,595.00	561,223.00	2,147,404
Association	-	799,586.00	786,594.00	561,222.00	2,147,402
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due					-
Breakage					
Race Days					

Mountaineer Park - Simulcast

MP	March	June	September	December	Total
Total Handle	1,034,740.00	1,414,886.00	1,174,637.00	943,265.00	4,567,528
					-
Commissions	222,270.00	297,327.00	247,409.00	199,870.00	966,876
					-
Signal Transmission Fee					-
					-
State Share	40,340.00	43,169.00	41,878.00	40,866.00	166,253
County	222.00	297.00	247.00	200.00	966
City					-
Pension	2,587.00	3,537.00	2,937.00	2,358.00	11,419
Tote	1,357.00	1,889.00	1,462.00	1,229.00	5,937
Transmission	49,007.00	43,992.00	42,319.00	42,392.00	177,710
Host Track	41,701.00	73,525.00	51,069.00	41,983.00	208,278
WVDF					-
Capital					-
Advertisement					-
Purse	43,528.00	65,459.00	53,749.00	35,421.00	198,157
Association	43,528.00	65,459.00	53,748.00	35,421.00	198,156
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	40,340.00	43,169.00	41,878.00	40,866.00	166,253
					-
Breakage	3,198.00	5,088.00	4,687.00	3,673.00	16,646
					-
Race Days					-

Mountaineer Park - In-State Simulcast

MP	March	June	September	December	Total
Total Handle	260,523.00	253,882.00	279,050.00	245,993.00	1,039,448
					-
Commissions	52,492.00	50,993.00	56,241.00	49,682.00	209,408
					-
Signal Transmission Fee					-
					-
State Share	4,660.00	4,231.00	4,622.00	4,834.00	18,347
County	26.00	26.00	28.00	25.00	105
City					-
Pension	326.00	317.00	349.00	308.00	1,300
Tote	373.00	363.00	397.00	352.00	1,485
Transmission	5,277.00	3,670.00	3,205.00	4,186.00	16,338
Host Track	5,660.00	5,481.00	5,976.00	5,245.00	22,362
WVDF					-
Capital					-
Advertisement					-
Purse	18,085.00	18,453.00	20,832.00	17,366.00	74,736
Association	18,085.00	18,452.00	20,832.00	17,366.00	74,735
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	4,660.00	4,231.00	4,622.00	4,834.00	18,347
					-
Breakage	561.00	611.00	510.00		1,682
					-
Race Days					-



Mardi Gras - Summary

TS		Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle		3,497,621	33,204,224	6,957,926	501,220	44,160,991
Commissions		670,787		1,494,641	105,212	2,270,640
Signal Transmission Fee			929,740			929,740
State Share		129,412		225,037	8,060	362,509
County		3,497		1,495	52	5,044
City		10,493				10,493
Pension		8,744	9,297	17,395	626	36,062
Tote						
Transmission			146,050			146,050
Host Track				444,923	20,331	465,254
WVDF		10,493		13,915	501	24,909
Capital		25,169				25,169
Advertisement		5,033				5,033
Purse		131,161	-	144,930	10,477	286,568
Association		346,785	774,393	646,946	65,165	1,833,289
Occupational Licenses		29,755				29,755
Fines		800				800
Daily License Tax		38,400				38,400
Check Due		167,812		225,037	8,060	400,909
Breakage		10,868		25,402	947	37,217
Race Days		256				256

Mardi Gras - Live

TS	March	June	September	December	Total
Total Handle	834,319.00	946,010.00	936,072.00	781,220.00	3,497,621
					-
Commissions	162,119.00	180,842.00	177,266.00	150,560.00	670,787
					-
Signal Transmission Fee					-
					-
State Share	30,870.00	35,002.00	34,635.00	28,905.00	129,412
County	834.00	946.00	936.00	781.00	3,497
City	2,503.00	2,838.00	2,808.00	2,344.00	10,493
Pension	2,086.00	2,365.00	2,340.00	1,953.00	8,744
Tote					-
Transmission					-
Host Track					-
WVDF	2,503.00	2,838.00	2,808.00	2,344.00	10,493
Capital	6,531.00	6,661.00	6,172.00	5,805.00	25,169
Advertisement	1,306.00	1,332.00	1,234.00	1,161.00	5,033
Purse	31,287.00	35,475.00	35,103.00	29,296.00	131,161
Association	84,199.00	93,385.00	91,230.00	77,971.00	346,785
					-
Occupational Licenses	2,960.00	8,475.00	9,400.00	8,920.00	29,755
Fines	100.00	500.00	-	200.00	800
Daily License Tax	9,450.00	9,600.00	9,750.00	9,600.00	38,400
Check Due	40,320.00	44,602.00	44,385.00	38,505.00	167,812
					-
Breakage	2,433.00	2,982.00	2,953.00	2,500.00	10,868
					-
Race Days	63	64	65	64	256

Mardi Gras - Live Export

TS	March	June	September	December	Total
Total Handle	8,313,768.00	8,404,146.00	8,391,500.00	8,094,810.00	33,204,224
					-
Commissions					-
					-
Signal Transmission Fee	232,329.00	233,139.00	235,604.00	228,668.00	929,740
					-
State Share					-
County					-
City					-
Pension	2,323.00	2,331.00	2,356.00	2,287.00	9,297
Tote					-
Transmission	36,225.00	36,800.00	36,800.00	36,225.00	146,050
Host Track					-
WVDF					-
Capital					-
Advertisement					-
Purse					-
Association	193,781.00	194,008.00	196,448.00	190,156.00	774,393
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	-	-	-	-	-
Breakage					
Race Days					

Mardi Gras - Simulcast

TS	March	June	September	December	Total
Total Handle	1,516,566.00	2,465,089.00	1,563,167.00	1,413,104.00	6,957,926
					-
Commissions	335,249.00	518,769.00	334,598.00	306,025.00	1,494,641
					-
Signal Transmission Fee					-
					-
State Share	44,066.00	85,904.00	43,922.00	51,145.00	225,037
County	335.00	519.00	335.00	306.00	1,495
City					-
Pension	3,791.00	6,163.00	3,908.00	3,533.00	17,395
Tote					-
Transmission					-
Host Track	93,494.00	163,660.00	96,765.00	91,004.00	444,923
WVDF	3,033.00	4,930.00	3,126.00	2,826.00	13,915
Capital					-
Advertisement					-
Purse	31,869.00	51,083.00	32,550.00	29,428.00	144,930
Association	158,661.00	206,510.00	153,992.00	127,783.00	646,946
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	44,066.00	85,904.00	43,922.00	51,145.00	225,037
					-
Breakage	3,850.00	10,917.00	6,082.00	4,553.00	25,402
					-
Race Days					-

Mardi Gras - In-State Simulcast

TS	March	June	September	December	Total
Total Handle	96,764.00	127,403.00	149,789.00	127,264.00	501,220
					-
Commissions	20,366.00	26,861.00	31,299.00	26,686.00	105,212
					-
Signal Transmission Fee					-
					-
State Share	1,634.00	1,976.00	2,278.00	2,172.00	8,060
County	10.00	13.00	16.00	13.00	52
City					-
Pension	121.00	159.00	187.00	159.00	626
Tote					-
Transmission					-
Host Track	2,324.00	6,272.00	6,873.00	4,862.00	20,331
WVDF	97.00	127.00	150.00	127.00	501
Capital					-
Advertisement					-
Purse	2,031.00	2,674.00	3,131.00	2,641.00	10,477
Association	14,149.00	15,640.00	18,664.00	16,712.00	65,165
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	1,634.00	1,976.00	2,278.00	2,172.00	8,060
					-
Breakage	148.00	264.00	273.00	262.00	947
					-
Race Days					-



WHEELING ISLAND

HOTEL • CASINO • RACETRACK



Wheeling - Summary

WI		Live	Live Export	Simulcast	In-State Simulcast	Total
Total Handle		10,083,585	50,182,483	6,584,264	792,223	67,642,555
Commissions		2,056,715		1,394,031	139,659	3,590,405
Signal Transmission Fee			1,789,429			1,789,429
State Share		380,521		189,256	11,209	580,986
County		10,082		1,395	69	11,546
City		30,251				30,251
Pension			17,863	16,460	990	35,313
Tote				8,233	990	9,223
Transmission			299,370	252,862	-	552,232
Host Track				283,468	127,746	411,214
WVDF		30,251		13,168	792	44,211
Capital		103,274				103,274
Advertisement		20,654				20,654
Purse		378,134	1,629	125,833	16,611	522,207
Association		1,103,548	1,467,567	503,356	(18,749)	3,055,722
Occupational Licenses		35,475				35,475
Fines		1,450				1,450
Daily License Tax		39,300				39,300
Check Due		419,821		189,256	11,209	620,286
Breakage		16,758		(1,060)	(1,810)	13,888
Race Days		262				262

Wheeling - Live

WI	March	June	September	December	Total
Total Handle	2,639,682.00	2,537,858.00	2,599,000.00	2,307,045.00	10,083,585
					-
Commissions	539,874.00	516,887.00	528,659.00	471,295.00	2,056,715
					-
Signal Transmission Fee					-
					-
State Share	100,313.00	96,216.00	97,948.00	86,044.00	380,521
County	2,639.00	2,537.00	2,599.00	2,307.00	10,082
City	7,919.00	7,614.00	7,797.00	6,921.00	30,251
Pension					-
Tote					-
Transmission					-
Host Track					-
WVDF	7,919.00	7,614.00	7,797.00	6,921.00	30,251
Capital	27,402.00	25,804.00	26,256.00	23,812.00	103,274
Advertisement	5,480.00	5,161.00	5,251.00	4,762.00	20,654
Purse	98,988.00	95,169.00	97,463.00	86,514.00	378,134
Association	289,214.00	276,772.00	283,548.00	254,014.00	1,103,548
					-
Occupational Licenses	3,770.00	10,360.00	5,190.00	16,155.00	35,475
Fines	595.00	250.00	400.00	205.00	1,450
Daily License Tax	9,750.00	9,750.00	10,050.00	9,750.00	39,300
Check Due	110,063.00	105,966.00	107,998.00	95,794.00	419,821
					-
Breakage	4,098.00	4,672.00	4,452.00	3,536.00	16,758
					-
Race Days	65	65	67	65	262

Wheeling - Live Export

WI	March	June	September	December	Total
Total Handle	12,448,133.00	12,306,453.00	12,612,903.00	12,814,994.00	50,182,483
					-
Commissions					-
					-
Signal Transmission Fee	467,336.00	451,257.00	426,367.00	444,469.00	1,789,429
					-
State Share					-
County					-
City					-
Pension	4,673.00	4,513.00	4,232.00	4,445.00	17,863
Tote					-
Transmission	60,828.00	79,945.00	83,421.00	75,176.00	299,370
Host Track					-
WVDF					-
Capital					-
Advertisement					-
Purse		713.00	407.00	509.00	1,629
Association	401,835.00	366,086.00	338,307.00	361,339.00	1,467,567
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due					-
Breakage					
Race Days					

Wheeling - Simulcast

WI	March	June	September	December	Total
Total Handle	1,618,742.00	1,813,980.00	1,562,593.00	1,588,949.00	6,584,264
					-
Commissions	343,528.00	382,034.00	331,740.00	336,729.00	1,394,031
					-
Signal Transmission Fee					-
					-
State Share	43,094.00	59,238.00	43,140.00	43,784.00	189,256
County	344.00	382.00	332.00	337.00	1,395
City					-
Pension	4,047.00	4,535.00	3,906.00	3,972.00	16,460
Tote	2,024.00	2,268.00	1,954.00	1,987.00	8,233
Transmission	67,581.00	69,217.00	64,409.00	51,655.00	252,862
Host Track	62,107.00	82,087.00	73,503.00	65,771.00	283,468
WVDF	3,237.00	3,628.00	3,125.00	3,178.00	13,168
Capital					-
Advertisement					-
Purse	32,099.00	33,905.00	29,355.00	30,474.00	125,833
Association	128,995.00	126,774.00	112,016.00	135,571.00	503,356
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	43,094.00	59,238.00	43,140.00	43,784.00	189,256
					-
Breakage	(369.00)	(1,206.00)	(1,019.00)	1,534.00	(1,060)
					-
Race Days					-

Wheeling - In-State Simulcast

WI	March	June	September	December	Total
Total Handle	194,647.00	214,168.00	201,625.00	181,783.00	792,223
					-
Commissions	33,552.00	38,925.00	36,397.00	30,785.00	139,659
					-
Signal Transmission Fee					-
					-
State Share	2,306.00	3,327.00	3,060.00	2,516.00	11,209
County	17.00	19.00	18.00	15.00	69
City					-
Pension	243.00	268.00	252.00	227.00	990
Tote	243.00	268.00	252.00	227.00	990
Transmission					-
Host Track	35,179.00	30,174.00	30,998.00	31,395.00	127,746
WVDF	195.00	214.00	201.00	182.00	792
Capital					-
Advertisement					-
Purse	4,254.00	4,292.00	4,159.00	3,906.00	16,611
Association	(8,885.00)	362.00	(2,543.00)	(7,683.00)	(18,749)
					-
Occupational Licenses					-
Fines					-
Daily License Tax					-
Check Due	2,306.00	3,327.00	3,060.00	2,516.00	11,209
					-
Breakage	(829.00)	(981.00)			(1,810)
					-
Race Days					-



The
Greenbrier®
AMERICA'S RESORT

Greenbrier

Greenbrier		
Simulcast Report Summary		
	Total Handle	\$ 154,691.00
	Commissions	\$ 31,143.00
	State Share	\$ 2,018.00
	County Tax	\$ 31.00
	Host Fees	\$ 12,712.00
	Association Share	\$ 16,382.00
	Breakage	\$ 574.00

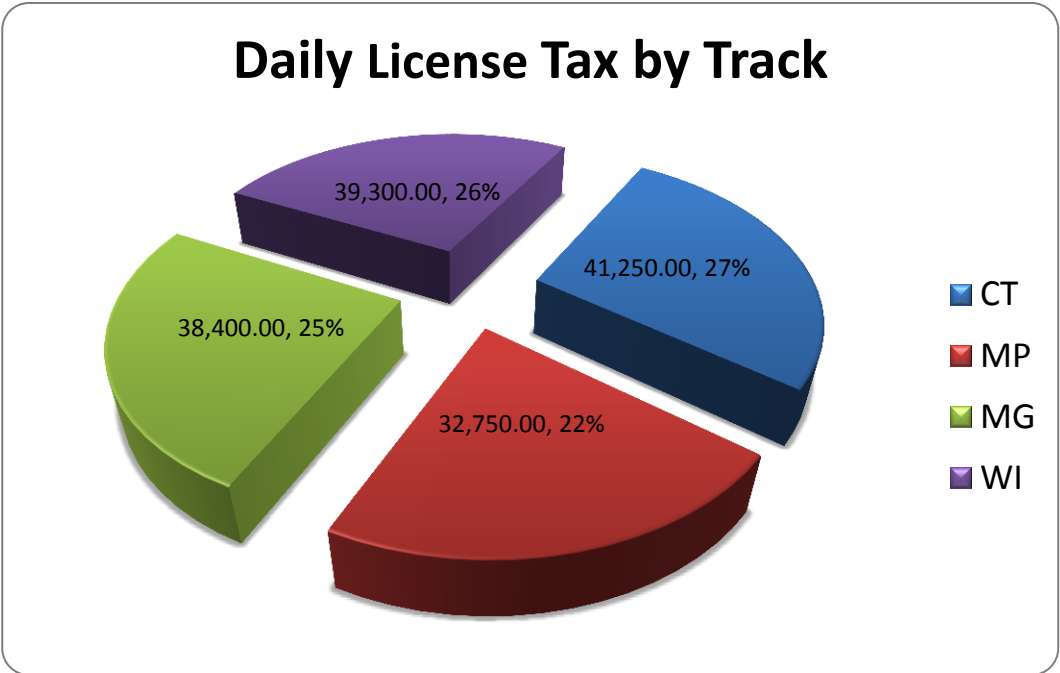
Total Handle, State Share, and Daily Tax by Year

Year	Total Handles	State Share	Daily License Tax
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
Winter Meet (Jan 1 - Mar 31)				11,500.00	-	9,450.00	9,750.00	30,700.00
Spring Meet (Apr 1 - Jun 30)				10,750.00	11,500.00	9,600.00	9,750.00	41,600.00
Summer Meet (Jul 1 - Sep 30)				10,000.00	13,000.00	9,750.00	10,050.00	42,800.00
Fall Meet (Oct 1 - Dec 31)				9,000.00	8,250.00	9,600.00	9,750.00	36,600.00
All Meets				41,250.00	32,750.00	38,400.00	39,300.00	151,700.00

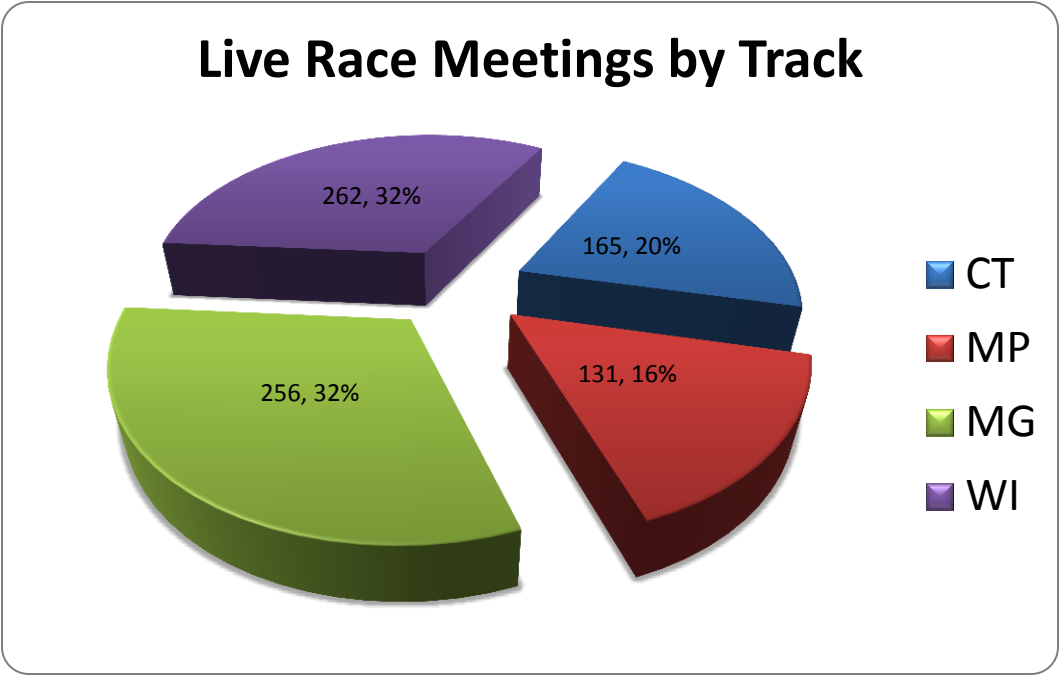
(CT - Charles Town MP - Mountaineer Park MG – Mardi Gras WI - Wheeling Island)



Live Race Meetings

				CT	MP	MG	WI	All Tracks		Thoroughbred	Greyhound
Winter Meet (Jan 1 - Mar 31)				46	-	63	65	174		46	128
Spring Meet (Apr 1 - Jun 30)				43	46	64	65	218		89	129
Summer Meet (Jul 1 - Sep 30)				40	52	65	67	224		92	132
Fall Meet (Oct 1 - Dec 31)				36	33	64	65	198		69	129
All Meets				165	131	256	262	814		296	518

(CT - Charles Town MP - Mountaineer Park MG – Mardi Gras WI - Wheeling Island)



Special Revenue Fund Revenue Summary

State's Commission Share (Pari-Mutuel Tax) Wagering on:					
	Thoroughbred Tracks				\$ 721,497.00
	Greyhound Tracks				\$ 943,495.00
	Total				\$ 1,664,992.00
Daily License Tax Paid to State by:					
	Thoroughbred Associations - \$250.00 per race day				\$ 74,000.00
	Greyhound Associations - \$150.00 per race day				\$ 77,700.00
	Total				\$ 151,700.00
Occupational License Fees collected:					
	PNGI Charles Town Races				\$ 131,960.00
	Mountaineer Racetrack				\$ 81,940.00
	Mardi Gras				\$ 29,755.00
	Wheeling Downs				\$ 35,475.00
	Total				\$ 279,130.00
Fines Imposed & Collected					
	PNGI Charles Town Races				\$ 43,250.00
	Mountaineer Racetrack				\$ 34,250.00
	Mardi Gras				\$ 800.00
	Wheeling Downs				\$ 1,450.00
	Total				\$ 79,750.00
Total All Sources					\$ 2,175,572.00

Disbursements

Special Revenue Fund Disbursement Summary			
Personal Services			
1	Personal Services (with payroll deductions)	1,858,236.00	
4	Annual Increment	19,250.00	
Employee Benefits			
10	Personnel Division and Public Employees' Insurance	-	
11	Social Security Matching	136,637.00	
12	Public Employees' Insurance	200,347.00	
14	Workers' Compensation	9,159.00	
15	Unemployment Compensation	46,471.00	
16	Pension and Retirement	208,894.00	
160	WV OPEB CONTRIBUTION	65,088.00	
110	Public Employees' Insurance Reserve	17,755.00	
Current Expenses			
20	Office Expenses	12,448.00	
21	Printing and Binding	4,329.00	
22	Rental Expense	52,113.00	
24	Telecommunications	3,234.00	
25	Contractual and Professional	405,931.00	
26	Travel	42,338.00	
27	Computer Services	29,919.00	
29	Vehicle Rental	807.00	
30	Rentals (machine and misc.)	5,215.00	
31	Association Dues and Professional Memberships	11,417.00	
32	Fire, Auto, Bond and Other Insurance	25,921.00	
35	Advertising and Promotional	749.00	
38	Routine Maintenance Contracts/Warranties	2,873.00	
41	Cellular Charges	7,613.00	
42	Hospitality	314.00	
43	Educational Training (stipends)	-	
44	Energy Exp Mtr Veh/Air.	450.00	
51	Misc	2,070.00	
52	Training and Development	1,940.00	
53	Postal and Freight	21,817.00	
54	Computer Supplies and Equipment	66.00	
56	Attorney Legal Service Payments	918.00	
57	Attorney Reimbursable Expense	-	
58	Misc Equip Purchases	-	
61	Office and Communication Repairs	-	
73	Household Equip & Furng	-	
81	Payment of Claims	-	
96	Other Interest & Penalties	8,684.00	
164	Supplemental Purse Awards	1,283,217.00	
170	Computer Equipment	-	
171	Computer Software	83.00	
TOTAL EXPENSES		4,486,303.00	

This page intentionally left blank

Miscellaneous

West Virginia Racing Commission
Commissioners



Ken Lowe, Member
Shepherdstown, WV



Jack Rossi, Chairman
Charleston, WV



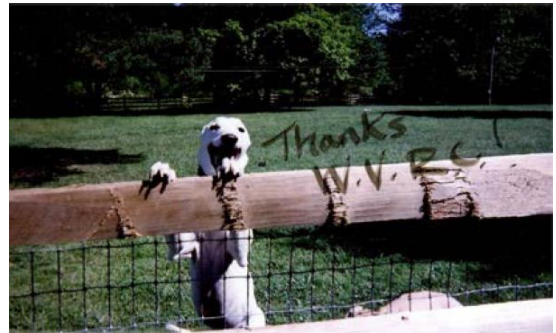
Anthony Figaretti, Member
Wheeling, WV

Monthly Greyhound Distribution Review

2017		Funds Available	Points Earned	Point Value
Jan		252,330.57	2915.40	\$ 86.55
Feb		205,142.98	2885.10	\$ 71.10
Mar		281,360.30	3539.70	\$ 79.49
Apr		214,494.60	3097.00	\$ 69.26
May		217,862.55	3027.80	\$ 71.95
Jun		264,248.55	2821.50	\$ 93.66
Jul		223,272.77	2748.10	\$ 81.25
Aug		226,630.68	2635.70	\$ 85.99
Sep		268,038.79	2720.80	\$ 98.51
Oct		216,100.90	2472.50	\$ 87.40
Nov		209,436.67	2534.60	\$ 82.63
Dec		192,624.71	2119.20	\$ 90.90
Total		\$ 2,771,544.07	33517.40	\$ 82.69

Greyhound racing has been a West Virginia tradition for many years. For decades, tourists and locals alike have shared in the excitement of live greyhound racing at Mardi Gras Casino & Resort & Wheeling Island Racetrack and Casino, immersing themselves in the thrill of watching these magnificent creatures compete on the track.

After a few years in the spotlight, the greyhounds become eligible for adoption. The Racing Commission proudly offers assistance for adopting WV whelped greyhounds. We will reimburse the veterinarian up to \$150 towards the cost of spaying/neutering



a WV whelped greyhound for adoption placement.

In fiscal 2017, the Racing Commission processed payments for over 300 adoptions. Since the program's inception in 2011, the Racing Commission has processed payments for over 3,100 adoptions of retired greyhounds.

Occupational Permits Issued 2017

Thoroughbreds

Description	Charles Town	Mountaineer	Total
Administrative	6	5	11
Announcer	2		2
App. Jockey	13	11	24
Assist Trainer	74	43	117
Asst Starter	12	13	25
Auth Agent	217	81	298
Blacksmith	26	24	50
Camera Op/Tote	10	5	15
Chaplaincy	12	1	13
Chaplaincy	1		1
Clocker/Asst	1		1
Director	2		2
EMT-B/Paramedic	13		13
Equine Dentist	6		6
Ex-Rider	141	62	203
Finance	90	25	115
Finance	1		1
Food/Beverage	1		1
Food/Beverage	441	204	645
Foreman	10		10
Gaming	1		1
Gaming/Dealer	455	253	708
GM/Asst GM	3	1	4
Golf Course		12	12
Groom	590	261	851
Horseman's Bookkeeper	3		3
Hot Walker	63		63
Hotel	59	35	94
Housekeeping	77	127	204
Housekeeping	1		1
Human Resources	10	6	16
IT	11		11
JKY Silks Cord	2		2
Jockey	1		1
Jockey	86	83	169
Jockey Agent	19	16	35
Jockey Room Cust	2	1	3
Jockey Room Cust	1		1
Jockey Valet	11	10	21
Maint Empl	54	49	103
Marketing	31	27	58
Marketing	1		1
Misc	16	35	51
Mutuel	1		1
Mutuel Emp	25	31	56
Nurse	2		2
Outrider	5	3	8
Owner	1072	695	1767
Owner	1		1
Owner/Assit Trainer	8	3	11
Owner/Trainer	288	224	512
Owner/Trainer	1		1
Parking	1	15	16
Parking	27		27
Photographer	2	2	4
Placing Judge		1	1
Pony Rider	56	45	101
Purchasing	3	3	6
Racing Official	13	3	16
Racing Official	1		1
Security/Survel	146	122	268
Stable name	340	155	495
Track Super	1	1	2
Trainer	1		1
Trainer	219	173	392
Vendor	30	14	44
Vendor Helper	1	9	10
Vendor Helper	52		52
Vet Asst	8	3	11
Vet Tech	2		2
Veterinarian	9	4	13
Veterinarian	1		1
VP	2		2
Wardrobe	1		1
Warehouse	1		1
Warehouse	8		8
	4904	2896	7800

Occupational Permits Issued 2017

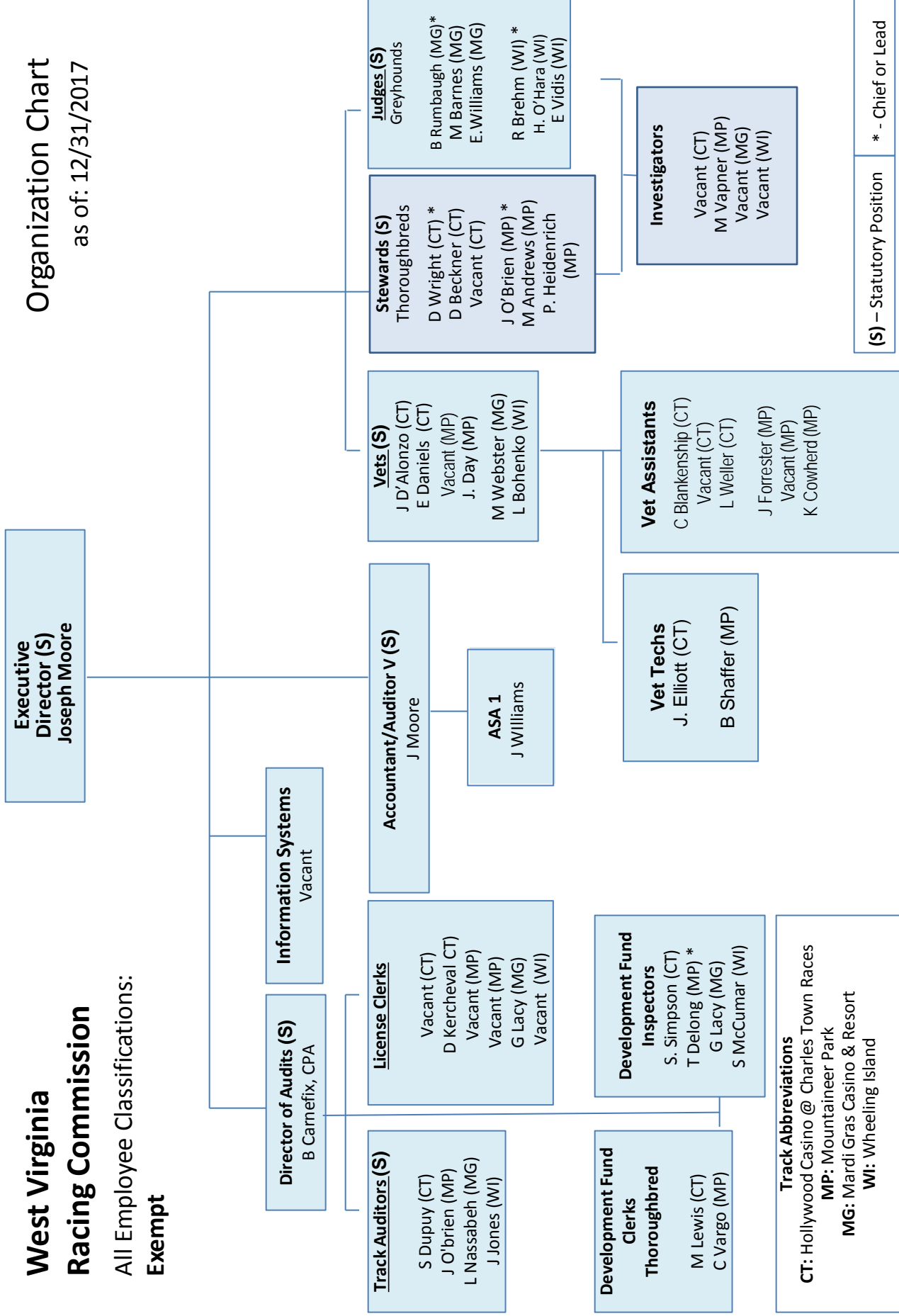
Greyhounds

Description	Wheeling Island	Mardi Gras
ADMINISTRATION		26
ADMIN. ASSIT SEC	5	
ADOPTION CENTER	7	
ANNOUNCER	4	2
ASST KENNEL MAS	6	2
ASST RACING SEC	2	
BANQUET UTILITY	1	
BARTENDER	20	
BOXMAN	6	
BRAKEMAN	3	1
BUFFET CASHIER	3	
BUS SALES REP	1	
CAGE CASHIER	12	81
CAGE MGT	2	
CAGE SUPERVISOR	5	
CASINO HOST	2	
CHART WRITER	3	1
CLEANING ATTEND	45	
CLERK OF SCALES	4	2
COCKTAIL SERVER	32	
COMPLIANCE OFF	2	
COOK	51	
CORPORATION	23	23
DATA MRKT REP	1	
MARKETING	1	
DEALER	95	
DIR OF PYER SERVICE	1	
DIR OF RACING	1	
DIR OF SLOTS	1	
DISHWASHER	32	3
EVS MANAGEMENT	1	
F&B MGT	27	
FAC MANAGER	1	
FACILITY SUP	3	
FC STAND ATTEND	5	
FEED STORE	1	
FILM PATROL	1	
FINANCE	4	
F&B	80	314
GRAPHIC ARTIST	8	
GRAPHIC ARTIST	1	
HARD/SOFT COUNT	15	
HOTEL/SUPERVIS	1	87
HOUSEKEEPING	26	56
HUMAN RESOURCE	4	11
IT	6	1
KENNEL HELPER	56	39
KENNEL MASTER	8	2
KENNEL NAME	27	24
HITCHEN HELP	2	
LAUNDRY	9	
LEADOUT	77	58
LURE OPERATOR	2	1
MAIN BANKER	17	
MAINTENANCE	11	23
MARKET CORD.	1	
MARKETING ASSIST.	1	
MRKT SPECIALIST	5	25
MUTUEL EMPLOYEE	20	9
OWNER	1	
OWNER	213	106
PADDOCK JUDGE	3	1
PANTRY	26	
PATROL JUDGE	8	1
PHOTO, TOTALIZ	3	2
PLAYER SERV REP	41	
PORTER/RUNNER	21	
RACING REPORTER	5	
RACING SEC.	2	1
RETAIL/VALLET	7	
REVENUE AUDIT	7	
SECURITY	55	175
SECURITY MGT	5	
SHIP/REC	2	
SLOT ATTENDANT	18	45
SLOT MGT	8	
SLOT TECH	9	
SR DIR OF MARKETING	1	
STAGE HAND	10	
STARTER	6	1
SURVEILLANCE	16	29
TABLE GAMES MGT	32	203
TRAINER	53	34
TRK MAINTENANCE	4	11
VALET	8	
VALET RETAIL	1	
VENDOR	2	2
VET ASSIST	9	3
VETERINARIAN	1	
	1368	1405

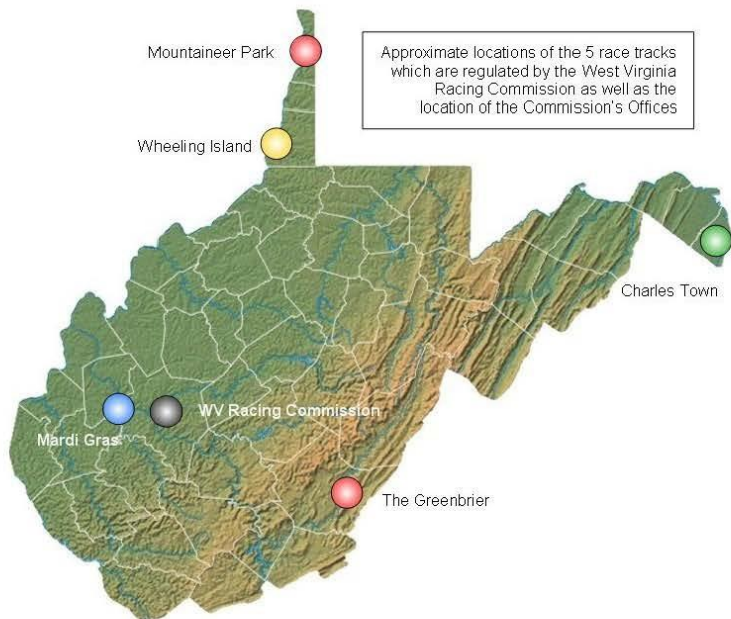
West Virginia Racing Commission

All Employee Classifications:
Exempt

Organization Chart as of: 12/31/2017



Racetrack Proximities



Mileages
Locate starting track in left column. Mileage to destination track is listed to the right. Example from Mountaineer Park (MP) to Wheeling Island (WI), the mileage is 51 miles.

Starting Track Destination Tracks

	CT	HQ	MP	MG	WI	GB
CT		322	244	334	251	208
HQ	322		228	14	179	112
MP	244	228		241	51	271
MG	334	14	241		192	123
WI	251	179	51	192		298
GB	208	112	271	123	298	

CT - Charles Town MP - Mountaineer Park MG – Mardi Gras WI - Wheeling Island)
(HQ – 900 Pennsylvania Ave. Suite 533 Charleston WV 25302)

Thoroughbred Development Fund 2016 Payouts by Track

West Virginia Racing Commission

Thoroughbred Development Fund

Earnings Percentage Calculation

Jan. 2016 - Dec. 2016

		Breeder/Raiser	Owner	Sire	Distribution	Payees
Charles Town						
	Total Earnings	\$ 13,424,605.00	\$ 13,712,711.00	\$ 8,692,058.00		
	Total Distribution	\$ 2,570,595.68	\$ 1,071,081.53	\$ 642,648.92	\$ 4,284,326.13	592
	Payout %	0.191483897	0.078108664	0.073935185		
Mountaineer						
	Total Earnings	\$ 2,143,564.00	\$ 2,235,487.00	\$ 947,038.00		
	Total Distribution	\$ 554,614.59	\$ 231,089.41	\$ 138,653.65	\$ 924,357.65	249
	Payout %	0.258734796	0.103373186	0.146407693		

Wagering Handles – Thoroughbreds

Handles Not Greater Than \$280,000 Per Day

Deductions and distributions on wagers involving one (1) horse (i.e. win, place, show)

			State	County
Percentage of 1st	\$50,000	of day's handle	4.000%	0.100%
Percentage of next	\$50,000	of day's handle	5.000%	0.100%
Percentage of next	\$100,000	of day's handle	6.000%	0.100%
Percentage of next	\$150,000	of day's handle	7.000%	0.100%
Percentage of excess of	\$300,000	of day's handle	8.000%	0.100%
			1 dog	2 dogs
Deductions of wagers involving			16.300%	
Deductions of wagers involving		up to		19.000%

After commissions are deducted as provided by law, they are then combined for distributions with shares as required by law with the remainder of the commissions divided between the Association and the State.

State received \$1,000.00 for a performance's handle which did not exceed three hundred thousand dollars. Wagering handle was multiplied by the applicable rate (.4% in January, February, and June; 1.4% during July through September; .4% in October, November, and December) and added to the State's share.

Additionally, a daily license tax of \$250.00 per performance was paid to the State by the Association. The total wagering handle in each performance. Breakage - defined as "money left over from mutual betting" is divided between the Association and Horsemen's Purses.

Wagering Handles – Thoroughbreds

Handles Greater Than \$280,000 Per Day

(for any thoroughbred track with an average wagering handle greater than \$280,000 per day for the preceding calendar year)

Deductions and distributions on wagers involving one (1) horse (i.e. win, place, show)

	JAN-FEB-MAR	APR-MAY-JUN	JUL-AUG-SEP	OCT-NOV-DEC
Horsemen Purses	7.375%	6.875%	6.875%	7.375%
Association	7.375%	6.875%	6.875%	7.375%
State	0.400%	1.400%	1.400%	0.400%
County	0.100%	0.100%	0.100%	0.100%
WVTDF *	2.000%	2.000%	2.000%	2.000%
	17.250%	17.250%	17.250%	17.250%

Deductions and distributions on wagers involving two (2) horses (i.e. daily double, perfecta, exacta, quinella)

	JAN-FEB-MAR	APR-MAY-JUN	JUL-AUG-SEP	OCT-NOV-DEC
Horsemen Purses	8.250%	7.750%	7.750%	8.250%
Association	8.250%	7.750%	7.750%	8.250%
State	0.400%	1.400%	1.400%	0.400%
County	0.100%	0.100%	0.100%	0.100%
WVTDF *	2.000%	2.000%	2.000%	2.000%
	19.000%	19.000%	19.000%	19.000%

Deductions and distributions on wagers involving three (3) horses (i.e. trifecta, superfecta)

	JAN-FEB-MAR	APR-MAY-JUN	JUL-AUG-SEP	OCT-NOV-DEC
Horsemen Purses	11.250%	10.750%	10.750%	11.250%
Association	11.250%	10.750%	10.750%	11.250%
State	0.400%	1.400%	1.400%	0.400%
County	0.100%	0.100%	0.100%	0.100%
WVTDF *	2.000%	2.000%	2.000%	2.000%
	25.000%	25.000%	25.000%	25.000%

Breakage - defined as "money left over from mutual payoff when made and calculated to the dime" goes, daily, 50% to the Association and 50% to the Horsemen.

Any racing association conducting thoroughbred racing shall pay each day upon which horse races are run a daily license tax of \$250.00 to the State.

* WVTDF - West Virginia Thoroughbred Development Fund. Note: Effective July 1, 1990, the state's share decreased by .3% for the ".3% Capital Improvement Fund".

This page intentionally left blank

West Virginia Racing Commission

900 Pennsylvania Ave. Suite 533
Charleston WV 25302

304.558.2150 Office
304.558.6319 Fax

www.racing.wv.gov

Web Site