

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FY 2020 (Through August 31, 2019)

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Research		Higher Education Fund		Backside Improvement Fund		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax and BIF FY-20		
	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	Total Excise Tax	
Live	\$28,630	0.8%	\$6,735	1.9%			\$8,712	1.3%	\$4,356	1.3%	\$4,356	1.3%	\$19,087	100.0%					\$13,900	0.6%	\$85,777	1.1%	
Blue Grass Downs			\$74	0.0%			\$12	0.0%	\$6	0.0%	\$6	0.0%							\$6	0.0%	\$104	0.0%	
Churchill Downs																							
Ellis Park	\$26,199	0.7%					\$6,986	1.0%	\$3,493	1.0%	\$3,493	1.0%	\$17,466	91.5%					\$12,226	0.5%	\$69,864	0.9%	
Keeneland																							
Kentucky Downs	\$2,431	0.1%					\$648	0.1%	\$324	0.1%	\$324	0.1%	\$1,621	8.5%					\$1,134	0.1%	\$6,483	0.1%	
Oak Grove Racing																							
The Red Mile			\$6,661	1.9%			\$1,066	0.2%	\$533	0.2%	\$533	0.2%							\$533	0.0%	\$9,326	0.1%	
Turfway Park																							
Simulcast	\$369,896	10.4%	\$8,754	2.5%	\$2,249	100.0%	\$9,522	1.4%	\$19,045	5.5%	\$19,045	5.5%							\$142,837	6.4%	\$571,347	7.4%	
Blue Grass Downs																							
Churchill Downs	\$110,590	3.1%	\$223	0.1%	\$957	42.5%	\$2,794	0.4%	\$5,588	1.6%	\$5,588	1.6%							\$41,914	1.9%	\$167,654	2.2%	
Ellis Park	\$49,865	1.4%	\$4,256	1.2%	\$2	0.1%	\$1,353	0.2%	\$2,706	0.8%	\$2,706	0.8%							\$20,296	0.9%	\$81,185	1.1%	
Keeneland	\$117,850	3.3%			\$358	15.9%	\$2,955	0.4%	\$5,910	1.7%	\$5,910	1.7%							\$44,328	2.0%	\$177,312	2.3%	
Kentucky Downs	\$43,738	1.2%	\$2,500	0.7%	\$706	31.4%	\$1,174	0.2%	\$2,347	0.7%	\$2,347	0.7%							\$17,604	0.8%	\$70,416	0.9%	
Oak Grove Racing																							
The Red Mile																							
Turfway Park	\$47,853	1.3%	\$1,775	0.5%	\$225	10.0%	\$1,246	0.2%	\$2,493	0.7%	\$2,493	0.7%							\$18,695	0.8%	\$74,780	1.0%	
ADW														\$90,619	100.0%	\$90,619	100.0%			\$31,983	1.4%	\$213,221	2.8%
AmWest Entertainment															\$386	0.4%	\$386	0.4%		\$136	0.0%	\$909	0.0%
eBet															\$359	0.4%	\$359	0.4%		\$127	0.0%	\$845	0.0%
Lien Games															\$84	0.1%	\$84	0.1%		\$30	0.0%	\$198	0.0%
NYRAbets															\$2,612	2.9%	\$2,612	2.9%		\$922	0.0%	\$6,146	0.1%
TVG															\$29,052	32.1%	\$29,052	32.1%		\$10,254	0.5%	\$68,359	0.9%
TwinSpires															\$46,412	51.2%	\$46,412	51.2%		\$16,381	0.7%	\$109,205	1.4%
Watch And Wager															\$210	0.2%	\$210	0.2%		\$74	0.0%	\$494	0.0%
XpressBet															\$11,503	12.7%	\$11,503	12.7%		\$4,060	0.2%	\$27,067	0.4%
HHR	\$3,162,176	88.8%	\$334,268	95.6%			\$650,000	97.3%	\$320,000	93.2%	\$320,000	93.2%							\$2,039,311	91.5%	\$6,825,755	88.7%	
Derby City Gaming	\$1,421,194	39.9%					\$271,057	40.6%	\$133,443	38.9%	\$133,443	38.9%							\$883,250	39.6%	\$2,842,388	36.9%	
Ellis Park	\$145,952	4.1%					\$28,250	4.2%	\$13,908	4.0%	\$13,908	4.0%							\$89,887	4.0%	\$291,905	3.8%	
Keeneland/Red Mile	\$250,701	7.0%	\$334,268	95.6%			\$93,004	13.9%	\$45,787	13.3%	\$45,787	13.3%							\$233,258	10.5%	\$1,002,805	13.0%	
Kentucky Downs	\$1,344,329	37.8%					\$257,689	38.6%	\$126,862	36.9%	\$126,862	36.9%							\$832,915	37.4%	\$2,688,658	34.9%	
Grand Total	\$3,560,702	100.0%	\$349,757	100.0%	\$2,249	100.0%	\$668,235	100.0%	\$343,401	100.0%	\$343,401	100.0%	\$19,087	100.0%	\$90,619	100.0%	\$90,619	100.0%	\$2,228,030	100.0%	\$7,696,100	100.0%	



Kentucky Handle and Excise Tax Report for August, 2019

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Live Racing Dates	27	25	8.0%	48	46	4.3%
On-Track Live Handle	\$ 2,602,619	\$ 2,060,686	26.3%	\$ 4,356,183	\$ 4,281,811	1.7%
On-Track Simulcast Handle	\$ 12,705,317	\$ 11,808,912	7.6%	\$ 23,571,730	\$ 22,394,808	5.3%
Kentucky Resident ADW Handle	\$ 22,823,216	\$ 20,797,448	9.7%	\$ 42,644,298	\$ 39,078,424	9.1%
Historical Horse Racing Handle	\$ 235,702,320	\$ 102,885,487	129.1%	\$ 455,050,352	\$ 203,106,440	124.0%
Total Taxable Handle	\$ 273,833,471	\$ 137,552,534	99.1%	\$ 525,622,562	\$ 268,861,482	95.5%
TB Development Fund	\$ 1,855,886	\$ 882,108	110.4%	\$ 3,560,702	\$ 1,729,298	105.9%
SB Development Fund	\$ 189,411	\$ 130,553	45.1%	\$ 349,757	\$ 250,047	39.9%
QH/Arabian Development Fund	\$ 1,524	\$ 1,726	-11.7%	\$ 2,249	\$ 2,740	-17.9%
Backside Improvement Fund	\$ 10,732	\$ 8,053	33.3%	\$ 19,087	\$ 18,270	4.5%
Equine Industry Program	\$ 221,820	\$ 214,769	3.3%	\$ 668,235	\$ 423,914	57.6%
Equine Drug Research	\$ 113,876	\$ 114,700	-0.7%	\$ 343,401	\$ 225,664	52.2%
Higher Education Fund	\$ 113,876	\$ 114,700	-0.7%	\$ 343,401	\$ 225,664	52.2%
ADW Host Track Allocation (Note 1)	\$ 48,499	\$ 44,195	9.7%	\$ 90,619	\$ 83,042	9.1%
ADW Purse Allocation (Note 1)	\$ 48,499	\$ 44,195	9.7%	\$ 90,619	\$ 83,042	9.1%
KY General Fund	\$ 1,415,085	\$ 424,964	233.0%	\$ 2,228,030	\$ 832,644	167.6%
Total KY Excise Tax	\$ 4,019,207	\$ 1,979,961	103.0%	\$ 7,696,100	\$ 3,874,324	98.6%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for August, 2019

Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	27	25	8.0%	48	46	4.3%
On-Track Handle on All Kentucky Races (OTH)	\$ 2,602,619	\$ 2,060,686	26.3%	\$ 4,356,183	\$ 4,281,811	1.7%
Less: Return to Public	\$ 2,066,744	\$ 1,623,978		\$ 3,459,047	\$ 3,385,848	
Less: Breakage	\$ 16,461	\$ 14,720		\$ 29,480	\$ 31,415	
Gross Commission	<u>\$ 519,414</u>	<u>\$ 421,989</u>	23.1%	<u>\$ 867,655</u>	<u>\$ 864,547</u>	0.4%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 16,098	\$ 12,080	33.3%	\$ 28,630	\$ 27,406	4.5%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 5,703	\$ 5,625	1.4%	\$ 6,735	\$ 7,847	-14.2%
Equine Industry Program (0.2% of OTH)	\$ 5,205	\$ 4,121	26.3%	\$ 8,712	\$ 8,564	1.7%
Equine Drug Research (0.1% of OTH)	\$ 2,603	\$ 2,061	26.3%	\$ 4,356	\$ 4,282	1.7%
Higher Education Fund (0.1% of OTH)	\$ 2,603	\$ 2,061	26.3%	\$ 4,356	\$ 4,282	1.7%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 7,969	\$ 6,087	30.9%	\$ 13,900	\$ 13,417	3.6%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 40,180</u>	<u>\$ 32,035</u>	25.4%	<u>\$ 66,690</u>	<u>\$ 65,796</u>	1.4%
% of Gross Commission	7.74%	7.59%		7.69%	7.61%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 10,732	\$ 8,053	33.3%	\$ 19,087	\$ 18,270	4.5%
Net Commission	\$ 468,502	\$ 381,900	22.7%	\$ 781,879	\$ 780,480	0.2%
% of On-Track Handle	18.00%	18.53%		17.95%	18.23%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 815,906	\$ 704,539	15.8%	\$ 1,434,898	\$ 1,493,465	-3.9%
Kentucky Licensed ADW's	\$ 1,635,205	\$ 999,803	63.6%	\$ 2,986,309	\$ 2,187,677	36.5%
Other Sources	\$ 26,018,761	\$ 16,681,220	56.0%	\$ 44,363,921	\$ 31,878,700	39.2%
All Sources Handle on Live Racing	<u>\$ 31,072,489</u>	<u>\$ 20,446,249</u>	52.0%	<u>\$ 53,141,311</u>	<u>\$ 39,841,653</u>	33.4%
Average Daily Handle - On Track	\$ 96,393	\$ 82,427	16.9%	\$ 90,754	\$ 93,083	-2.5%
Average Daily Handle - All Sources	\$ 1,150,833	\$ 817,850	40.7%	\$ 1,107,111	\$ 866,123	27.8%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 10,543,568	\$ 9,775,038	7.9%	\$ 18,862,169	\$ 18,280,985	3.2%
Standardbred Simulcast Handle (SBSH)	\$ 2,073,911	\$ 1,929,717	7.5%	\$ 4,573,649	\$ 3,941,000	16.1%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 87,838	\$ 104,157	-15.7%	\$ 135,912	\$ 172,824	-21.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 12,705,317</u>	<u>\$ 11,808,912</u>	7.6%	<u>\$ 23,571,730</u>	<u>\$ 22,394,808</u>	5.3%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 206,487	\$ 188,302	9.7%	\$ 369,896	\$ 352,658	4.9%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,420	\$ 5,040	-12.3%	\$ 8,754	\$ 10,115	-13.5%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,524	\$ 1,726	-11.7%	\$ 2,249	\$ 2,740	-17.9%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,311	\$ 4,877	8.9%	\$ 9,522	\$ 9,138	4.2%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 10,621	\$ 9,753	8.9%	\$ 19,045	\$ 18,276	4.2%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 10,621	\$ 9,753	8.9%	\$ 19,045	\$ 18,276	4.2%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 79,661	\$ 73,151	8.9%	\$ 142,837	\$ 137,067	4.2%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 318,645</u>	<u>\$ 292,603</u>	8.9%	<u>\$ 571,347</u>	<u>\$ 548,269</u>	4.2%

Blue Grass Downs Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				6		
On-Track Handle (OTH)				\$ 5,930		
Less: Return to Public				\$ 4,659		
Less: Breakage				\$ 43		
Gross Commission				\$ 1,228		
SB Development Fund (1.25% of OTH)				\$ 74		
Equine Industry Program (0.2% of OTH)				\$ 12		
Equine Drug Research (0.1% of OTH)				\$ 6		
Higher Education Fund (0.1% of OTH)				\$ 6		
KY General Fund (0.1% of OTH)				\$ 6		
Total KY Excise Tax (1.75% of OTH)				\$ 104		
% of Gross Commission				8.45%		
Net Commission				\$ 1,124		
% of On-Track Handle				18.96%		
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)				\$ 5,930		
Average Daily Handle - On Track				\$ 988		
Average Daily Handle - All Sources				\$ 988		

Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 219,241	\$ 359,923	-39.1%	\$ 367,393	\$ 648,091	-43.3%
Standardbred Simulcast Handle (SBSH)	\$ 8,516	\$ 12,046	-29.3%	\$ 15,589	\$ 23,726	-34.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 567	\$ 1,443	-60.7%	\$ 869	\$ 2,860	-69.6%
All-Breed Total Simulcast Handle (TSH)	\$ 228,324	\$ 373,412	-38.9%	\$ 383,851	\$ 674,677	-43.1%

Churchill Downs Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,183,644	\$ 2,803,662	13.6%	\$ 5,529,498	\$ 5,170,879	6.9%
Standardbred Simulcast Handle (SBSH)	\$ 9,347	\$ 12,899	-27.5%	\$ 11,140	\$ 20,619	-46.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 34,636	\$ 40,970	-15.5%	\$ 47,832	\$ 57,899	-17.4%
All-Breed Total Simulcast Handle (TSH)	\$ 3,227,627	\$ 2,857,531	13.0%	\$ 5,588,469	\$ 5,249,398	6.5%
TB Development Fund (2% of TBSH)	\$ 63,673	\$ 56,073	13.6%	\$ 110,590	\$ 103,418	6.9%
SB Development Fund (2% of SBSH)	\$ 187	\$ 258	-27.5%	\$ 223	\$ 412	-46.0%
QH/Other Development Fund (2% of QSHS)	\$ 693	\$ 819	-15.5%	\$ 957	\$ 1,158	-17.4%
Equine Industry Program (0.05% of TSH)	\$ 1,614	\$ 1,429	13.0%	\$ 2,794	\$ 2,625	6.5%
Equine Drug Research (0.1% of TSH)	\$ 3,228	\$ 2,858	13.0%	\$ 5,588	\$ 5,249	6.5%
Higher Education Fund (0.1% of TSH)	\$ 3,228	\$ 2,858	13.0%	\$ 5,588	\$ 5,249	6.5%
KY General Fund (0.75% of TSH)	\$ 24,207	\$ 21,431	13.0%	\$ 41,914	\$ 39,370	6.5%
Total KY Excise Tax (3% of TSH)	\$ 96,829	\$ 85,726	13.0%	\$ 167,654	\$ 157,482	6.5%

Ellis Park Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	12	12		24	27	-11.1%
On-Track Handle (OTH)	\$ 1,822,222	\$ 1,610,697	13.1%	\$ 3,493,217	\$ 3,654,089	-4.4%
Less: Return to Public	\$ 1,449,436	\$ 1,279,554		\$ 2,777,727	\$ 2,904,620	
Less: Breakage	\$ 14,168	\$ 12,856		\$ 27,140	\$ 29,221	
Gross Commission	\$ 358,619	\$ 318,287	12.7%	\$ 688,350	\$ 720,248	-4.4%
TB Development Fund (0.75% of OTH)	\$ 13,667	\$ 12,080	13.1%	\$ 26,199	\$ 27,406	-4.4%
Equine Industry Program (0.2% of OTH)	\$ 3,644	\$ 3,221	13.1%	\$ 6,986	\$ 7,308	-4.4%
Equine Drug Research (0.1% of OTH)	\$ 1,822	\$ 1,611	13.1%	\$ 3,493	\$ 3,654	-4.4%
Higher Education Fund (0.1% of OTH)	\$ 1,822	\$ 1,611	13.1%	\$ 3,493	\$ 3,654	-4.4%
KY General Fund (0.35% of OTH)	\$ 6,378	\$ 5,637	13.1%	\$ 12,226	\$ 12,789	-4.4%
Total KY Excise Tax (1.5% of OTH)	\$ 27,333	\$ 24,160	13.1%	\$ 52,398	\$ 54,811	-4.4%
% of Gross Commission	7.62%	7.59%		7.61%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 9,111	\$ 8,053	13.1%	\$ 17,466	\$ 18,270	-4.4%
Net Commission	\$ 322,174	\$ 286,073	12.6%	\$ 618,486	\$ 647,166	-4.4%
% of On-Track Handle	17.68%	17.76%		17.71%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 635,113	\$ 675,958	-6.0%	\$ 1,251,652	\$ 1,450,402	-13.7%
Kentucky Licensed ADW's	\$ 1,131,802	\$ 917,049	23.4%	\$ 2,475,250	\$ 2,073,611	19.4%
Other Sources	\$ 16,331,783	\$ 14,116,400	15.7%	\$ 34,446,682	\$ 28,489,101	20.9%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 19,920,920	\$ 17,320,104	15.0%	\$ 41,666,802	\$ 35,667,203	16.8%
Average Daily Handle - On Track	\$ 151,852	\$ 134,225	13.1%	\$ 145,551	\$ 135,337	7.5%
Average Daily Handle - All Sources	\$ 1,660,077	\$ 1,443,342	15.0%	\$ 1,736,117	\$ 1,321,008	31.4%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,342,449	\$ 1,313,049	2.2%	\$ 2,493,228	\$ 2,612,524	-4.6%
Standardbred Simulcast Handle (SBSH)	\$ 105,353	\$ 113,098	-6.8%	\$ 212,816	\$ 250,406	-15.0%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 1,165	-100.0%	\$ 117	\$ 1,876	-93.7%
All-Breed Total Simulcast Handle (TSH)	\$ 1,447,802	\$ 1,427,313	1.4%	\$ 2,706,161	\$ 2,864,806	-5.5%
TB Development Fund (2% of TBSH)	\$ 26,849	\$ 26,261	2.2%	\$ 49,865	\$ 52,250	-4.6%
SB Development Fund (2% of SBSH)	\$ 2,107	\$ 2,262	-6.8%	\$ 4,256	\$ 5,008	-15.0%
QH/Other Development Fund (2% of QSHS)		\$ 23	-100.0%	\$ 2	\$ 38	-93.7%
Equine Industry Program (0.05% of TSH)	\$ 724	\$ 714	1.4%	\$ 1,353	\$ 1,432	-5.5%
Equine Drug Research (0.1% of TSH)	\$ 1,448	\$ 1,427	1.4%	\$ 2,706	\$ 2,865	-5.5%
Higher Education Fund (0.1% of TSH)	\$ 1,448	\$ 1,427	1.4%	\$ 2,706	\$ 2,865	-5.5%
KY General Fund (0.75% of TSH)	\$ 10,859	\$ 10,705	1.4%	\$ 20,296	\$ 21,486	-5.5%
Total KY Excise Tax (3% of TSH)	\$ 43,434	\$ 42,819	1.4%	\$ 81,185	\$ 85,944	-5.5%

Keeneland Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,154,902	\$ 2,937,261	7.4%	\$ 5,892,489	\$ 5,398,917	9.1%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 13,510	\$ 14,232	-5.1%	\$ 17,920	\$ 29,196	-38.6%
All-Breed Total Simulcast Handle (TSH)	\$ 3,168,413	\$ 2,951,493	7.3%	\$ 5,910,410	\$ 5,428,113	8.9%
TB Development Fund (2% of TBSH)	\$ 63,098	\$ 58,745	7.4%	\$ 117,850	\$ 107,978	9.1%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 270	\$ 285	-5.1%	\$ 358	\$ 584	-38.6%
Equine Industry Program (0.05% of TSH)	\$ 1,584	\$ 1,476	7.3%	\$ 2,955	\$ 2,714	8.9%
Equine Drug Research (0.1% of TSH)	\$ 3,168	\$ 2,951	7.3%	\$ 5,910	\$ 5,428	8.9%
Higher Education Fund (0.1% of TSH)	\$ 3,168	\$ 2,951	7.3%	\$ 5,910	\$ 5,428	8.9%
KY General Fund (0.75% of TSH)	\$ 23,763	\$ 22,136	7.3%	\$ 44,328	\$ 40,711	8.9%
Total KY Excise Tax (3% of TSH)	\$ 95,052	\$ 88,545	7.3%	\$ 177,312	\$ 162,843	8.9%

Kentucky Downs Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	1			1		
On-Track Handle (OTH)	\$ 324,136			\$ 324,136		
Less: Return to Public	\$ 267,024			\$ 267,024		
Less: Breakage	\$ 1,453			\$ 1,453		
Gross Commission	<u>\$ 55,659</u>			<u>\$ 55,659</u>		
TB Development Fund (0.75% of OTH)	\$ 2,431			\$ 2,431		
Equine Industry Program (0.2% of OTH)	\$ 648			\$ 648		
Equine Drug Research (0.1% of OTH)	\$ 324			\$ 324		
Higher Education Fund (0.1% of OTH)	\$ 324			\$ 324		
KY General Fund (0.35% of OTH)	\$ 1,134			\$ 1,134		
Total KY Excise Tax (1.5% of OTH)	<u>\$ 4,862</u>			<u>\$ 4,862</u>		
% of Gross Commission	8.74%			8.74%		
Backside Improvement Fund (0.5% of OTH)	\$ 1,621			\$ 1,621		
Net Commission	\$ 49,176			\$ 49,176		
% of On-Track Handle	15.17%			15.17%		
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 162,227			\$ 162,227		
Kentucky Licensed ADW's	\$ 434,119			\$ 434,119		
Other Sources	\$ 7,543,622			\$ 7,543,622		
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 8,464,103</u>			<u>\$ 8,464,103</u>		
Average Daily Handle - On Track	\$ 324,136			\$ 324,136		
Average Daily Handle - All Sources	\$ 8,464,103			\$ 8,464,103		

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,287,726	\$ 888,928	44.9%	\$ 2,186,892	\$ 1,794,188	21.9%
Standardbred Simulcast Handle (SBSH)	\$ 60,822	\$ 76,269	-20.3%	\$ 124,982	\$ 143,360	-12.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 21,396	\$ 21,749	-1.6%	\$ 35,319	\$ 32,915	7.3%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,369,944</u>	<u>\$ 986,945</u>	38.8%	<u>\$ 2,347,194</u>	<u>\$ 1,970,463</u>	19.1%
TB Development Fund (2% of TBSH)	\$ 25,755	\$ 17,779	44.9%	\$ 43,738	\$ 35,884	21.9%
SB Development Fund (2% of SBSH)	\$ 1,216	\$ 1,525	-20.3%	\$ 2,500	\$ 2,867	-12.8%
QH/Other Development Fund (2% of QSHS)	\$ 428	\$ 435	-1.6%	\$ 706	\$ 658	7.3%
Equine Industry Program (0.05% of TSH)	\$ 685	\$ 493	38.8%	\$ 1,174	\$ 985	19.1%
Equine Drug Research (0.1% of TSH)	\$ 1,370	\$ 987	38.8%	\$ 2,347	\$ 1,970	19.1%
Higher Education Fund (0.1% of TSH)	\$ 1,370	\$ 987	38.8%	\$ 2,347	\$ 1,970	19.1%
KY General Fund (0.75% of TSH)	\$ 10,275	\$ 7,402	38.8%	\$ 17,604	\$ 14,778	19.1%
Total KY Excise Tax (3% of TSH)	<u>\$ 41,098</u>	<u>\$ 29,608</u>	38.8%	<u>\$ 70,416</u>	<u>\$ 59,114</u>	19.1%

The Red Mile Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	14	13	7.7%	17	19	-10.5%
On-Track Handle (OTH)	\$ 456,261	\$ 449,989	1.4%	\$ 532,900	\$ 627,722	-15.1%
Less: Return to Public	\$ 350,284	\$ 344,424		\$ 409,637	\$ 481,229	
Less: Breakage	\$ 840	\$ 1,863		\$ 845	\$ 2,194	
Gross Commission	<u>\$ 105,137</u>	<u>\$ 103,702</u>	1.4%	<u>\$ 122,418</u>	<u>\$ 144,299</u>	-15.2%
SB Development Fund (1.25% of OTH)	\$ 5,703	\$ 5,625	1.4%	\$ 6,661	\$ 7,847	-15.1%
Equine Industry Program (0.2% of OTH)	\$ 913	\$ 900	1.4%	\$ 1,066	\$ 1,255	-15.1%
Equine Drug Research (0.1% of OTH)	\$ 456	\$ 450	1.4%	\$ 533	\$ 628	-15.1%
Higher Education Fund (0.1% of OTH)	\$ 456	\$ 450	1.4%	\$ 533	\$ 628	-15.1%
KY General Fund (0.1% of OTH)	\$ 456	\$ 450	1.4%	\$ 533	\$ 628	-15.1%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 7,985</u>	<u>\$ 7,875</u>	1.4%	<u>\$ 9,326</u>	<u>\$ 10,985</u>	-15.1%
% of Gross Commission	7.59%	7.59%		7.62%	7.61%	
Net Commission	\$ 97,152	\$ 95,827	1.4%	\$ 113,093	\$ 133,314	-15.2%
% of On-Track Handle	21.29%	21.30%		21.22%	21.24%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 18,566	\$ 28,581	-35.0%	\$ 21,020	\$ 43,063	-51.2%
Kentucky Licensed ADW's	\$ 69,284	\$ 82,754	-16.3%	\$ 76,941	\$ 114,066	-32.5%
Other Sources	\$ 2,143,355	\$ 2,564,821	-16.4%	\$ 2,373,616	\$ 3,389,600	-30.0%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 2,687,467</u>	<u>\$ 3,126,144</u>	-14.0%	<u>\$ 3,004,477</u>	<u>\$ 4,174,451</u>	-28.0%
Average Daily Handle - On Track	\$ 32,590	\$ 34,615	-5.8%	\$ 31,347	\$ 33,038	-5.1%
Average Daily Handle - All Sources	\$ 191,962	\$ 240,473	-20.2%	\$ 176,734	\$ 219,708	-19.6%

Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,844,420	\$ 1,665,653	10.7%	\$ 4,120,378	\$ 3,411,528	20.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 11,081	\$ 16,420	-32.5%	\$ 22,617	\$ 32,975	-31.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,855,501</u>	<u>\$ 1,682,073</u>	10.3%	<u>\$ 4,142,995</u>	<u>\$ 3,444,503</u>	20.3%

Turfway Park Live and Simulcast Wagering Report for August, 2019
Live Racing

	August-19	August-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,355,607	\$ 1,472,216	-7.9%	\$ 2,392,669	\$ 2,656,386	-9.9%
Standardbred Simulcast Handle (SBSH)	\$ 45,454	\$ 49,752	-8.6%	\$ 88,744	\$ 91,362	-2.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 6,647	\$ 8,178	-18.7%	\$ 11,237	\$ 15,101	-25.6%
All-Breed Total Simulcast Handle (TSH)	\$ 1,407,707	\$ 1,530,147	-8.0%	\$ 2,492,650	\$ 2,762,850	-9.8%
TB Development Fund (2% of TBSH)	\$ 27,112	\$ 29,444	-7.9%	\$ 47,853	\$ 53,128	-9.9%
SB Development Fund (2% of SBSH)	\$ 909	\$ 995	-8.6%	\$ 1,775	\$ 1,827	-2.9%
QH/Other Development Fund (2% of QSHS)	\$ 133	\$ 164	-18.7%	\$ 225	\$ 302	-25.6%
Equine Industry Program (0.05% of TSH)	\$ 704	\$ 765	-8.0%	\$ 1,246	\$ 1,381	-9.8%
Equine Drug Research (0.1% of TSH)	\$ 1,408	\$ 1,530	-8.0%	\$ 2,493	\$ 2,763	-9.8%
Higher Education Fund (0.1% of TSH)	\$ 1,408	\$ 1,530	-8.0%	\$ 2,493	\$ 2,763	-9.8%
KY General Fund (0.75% of TSH)	\$ 10,558	\$ 11,476	-8.0%	\$ 18,695	\$ 20,721	-9.8%
Total KY Excise Tax (3% of TSH)	\$ 42,231	\$ 45,904	-8.0%	\$ 74,780	\$ 82,885	-9.8%

Kentucky Resident Advance Deposit Wagering Report for August, 2019

	Aug-19	Aug-18	% Change	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	\$ 1,635,205	\$ 999,803	63.6%	\$ 2,986,309	\$ 2,187,677	36.5%
Total Out-of-State Handle	\$ 21,188,011	\$ 19,797,645	7.0%	\$ 39,657,988	\$ 36,890,746	7.5%
Total ADW Handle (TAH)	\$ 22,823,216	\$ 20,797,448	9.7%	\$ 42,644,298	\$ 39,078,424	9.1%
Host Track (42.5% Allocation)	\$ 48,499	\$ 44,195	9.7%	\$ 90,619	\$ 83,042	9.1%
Purse (42.5% Allocation)	\$ 48,499	\$ 44,195	9.7%	\$ 90,619	\$ 83,042	9.1%
KY General Fund (15% Allocation)	\$ 17,117	\$ 15,598	9.7%	\$ 31,983	\$ 29,309	9.1%
Total KY Excise Tax (0.5% of TAH)	\$ 114,116	\$ 103,987	9.7%	\$ 213,221	\$ 195,392	9.1%



Kentucky Resident Advance Deposit Wagering Report for August, 2019

AmWest Entertainment	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.60%	\$ 9,745	\$ 1,054	824.5%	0.38%	\$ 11,388	\$ 2,139	432.3%
Total Out-of-State Handle	0.44%	\$ 93,357	\$ 55,968	66.8%	0.43%	\$ 170,342	\$ 94,174	80.9%
Total Handle	0.45%	\$ 103,102	\$ 57,022	80.8%	0.43%	\$ 181,730	\$ 96,313	88.7%
Host Track (42.5% Allocation)	0.45%	\$ 219	\$ 121	80.8%	0.43%	\$ 386	\$ 205	88.7%
Purse (42.5% Allocation)	0.45%	\$ 219	\$ 121	80.8%	0.43%	\$ 386	\$ 205	88.7%
KY General Fund (15% Allocation)	0.45%	\$ 77	\$ 43	80.8%	0.43%	\$ 136	\$ 72	88.7%
Total KY Excise Tax (0.5% of TAH)	0.45%	\$ 516	\$ 285	80.8%	0.43%	\$ 909	\$ 482	88.7%

eBet	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.19%	\$ 3,058	\$ 6,230	-50.9%	0.18%	\$ 5,411	\$ 13,328	-59.4%
Total Out-of-State Handle	0.44%	\$ 93,232	\$ 139,984	-33.4%	0.41%	\$ 163,493	\$ 237,244	-31.1%
Total Handle	0.42%	\$ 96,291	\$ 146,214	-34.1%	0.40%	\$ 168,904	\$ 250,572	-32.6%
Host Track (42.5% Allocation)	0.42%	\$ 205	\$ 311	-34.1%	0.40%	\$ 359	\$ 532	-32.6%
Purse (42.5% Allocation)	0.42%	\$ 205	\$ 311	-34.1%	0.40%	\$ 359	\$ 532	-32.6%
KY General Fund (15% Allocation)	0.42%	\$ 72	\$ 110	-34.1%	0.40%	\$ 127	\$ 188	-32.6%
Total KY Excise Tax (0.5% of TAH)	0.42%	\$ 481	\$ 731	-34.1%	0.40%	\$ 845	\$ 1,253	-32.6%

Horse Races Now	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle			\$ 278				\$ 1,067	
Total Out-of-State Handle			\$ 675				\$ 3,699	
Total Handle			\$ 953				\$ 4,766	
Host Track (42.5% Allocation)			\$ 2				\$ 10	
Purse (42.5% Allocation)			\$ 2				\$ 10	
KY General Fund (15% Allocation)			\$ 1				\$ 4	
Total KY Excise Tax (0.5% of TAH)			\$ 5				\$ 24	

Kentucky Resident Advance Deposit Wagering Report for August, 2019 (Cont)

Lien Games	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.01%	\$ 221	\$ 526	-58.0%	0.04%	\$ 1,118	\$ 1,012	10.5%
Total Out-of-State Handle	0.07%	\$ 14,152	\$ 13,787	2.6%	0.10%	\$ 38,471	\$ 25,214	52.6%
Total Handle	0.06%	\$ 14,373	\$ 14,313	0.4%	0.09%	\$ 39,590	\$ 26,225	51.0%
Host Track (42.5% Allocation)	0.06%	\$ 31	\$ 30	0.4%	0.09%	\$ 84	\$ 56	51.0%
Purse (42.5% Allocation)	0.06%	\$ 31	\$ 30	0.4%	0.09%	\$ 84	\$ 56	51.0%
KY General Fund (15% Allocation)	0.06%	\$ 11	\$ 11	0.4%	0.09%	\$ 30	\$ 20	51.0%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 72	\$ 72	0.4%	0.09%	\$ 198	\$ 131	51.0%

NYRabets	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	1.61%	\$ 26,319	\$ 6,785	287.9%	1.56%	\$ 46,539	\$ 16,141	188.3%
Total Out-of-State Handle	3.19%	\$ 676,076	\$ 523,105	29.2%	2.98%	\$ 1,182,683	\$ 993,117	19.1%
Total Handle	3.08%	\$ 702,396	\$ 529,890	32.6%	2.88%	\$ 1,229,222	\$ 1,009,258	21.8%
Host Track (42.5% Allocation)	3.08%	\$ 1,493	\$ 1,126	32.6%	2.88%	\$ 2,612	\$ 2,145	21.8%
Purse (42.5% Allocation)	3.08%	\$ 1,493	\$ 1,126	32.6%	2.88%	\$ 2,612	\$ 2,145	21.8%
KY General Fund (15% Allocation)	3.08%	\$ 527	\$ 397	32.6%	2.88%	\$ 922	\$ 757	21.8%
Total KY Excise Tax (0.5% of TAH)	3.08%	\$ 3,512	\$ 2,649	32.6%	2.88%	\$ 6,146	\$ 5,046	21.8%

TVG	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	24.11%	\$ 394,275	\$ 254,380	55.0%	24.45%	\$ 730,032	\$ 545,828	33.7%
Total Out-of-State Handle	31.95%	\$ 6,769,620	\$ 5,935,388	14.1%	32.63%	\$ 12,941,680	\$ 11,336,524	14.2%
Total Handle	31.39%	\$ 7,163,895	\$ 6,189,768	15.7%	32.06%	\$ 13,671,712	\$ 11,882,352	15.1%
Host Track (42.5% Allocation)	31.39%	\$ 15,223	\$ 13,153	15.7%	32.06%	\$ 29,052	\$ 25,250	15.1%
Purse (42.5% Allocation)	31.39%	\$ 15,223	\$ 13,153	15.7%	32.06%	\$ 29,052	\$ 25,250	15.1%
KY General Fund (15% Allocation)	31.39%	\$ 5,373	\$ 4,642	15.7%	32.06%	\$ 10,254	\$ 8,912	15.1%
Total KY Excise Tax (0.5% of TAH)	31.39%	\$ 35,819	\$ 30,949	15.7%	32.06%	\$ 68,359	\$ 59,412	15.1%

Kentucky Resident Advance Deposit Wagering Report for August, 2019 (Cont)

TwinSpires	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	59.64%	\$ 975,225	\$ 584,048	67.0%	58.04%	\$ 1,733,294	\$ 1,281,505	35.3%
Total Out-of-State Handle	50.55%	\$ 10,709,666	\$ 9,869,058	8.5%	50.70%	\$ 20,107,636	\$ 18,710,898	7.5%
Total Handle	51.20%	\$ 11,684,890	\$ 10,453,106	11.8%	51.22%	\$ 21,840,930	\$ 19,992,404	9.2%
Host Track (42.5% Allocation)	51.20%	\$ 24,830	\$ 22,213	11.8%	51.22%	\$ 46,412	\$ 42,484	9.2%
Purse (42.5% Allocation)	51.20%	\$ 24,830	\$ 22,213	11.8%	51.22%	\$ 46,412	\$ 42,484	9.2%
KY General Fund (15% Allocation)	51.20%	\$ 8,764	\$ 7,840	11.8%	51.22%	\$ 16,381	\$ 14,994	9.2%
Total KY Excise Tax (0.5% of TAH)	51.20%	\$ 58,424	\$ 52,266	11.8%	51.22%	\$ 109,205	\$ 99,962	9.2%

Watch and Wager	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.09%	\$ 1,425	\$ 691	106.3%	0.07%	\$ 2,225	\$ 1,771	25.6%
Total Out-of-State Handle	0.28%	\$ 59,390	\$ 18,247	225.5%	0.24%	\$ 96,620	\$ 36,331	165.9%
Total Handle	0.27%	\$ 60,815	\$ 18,937	221.1%	0.23%	\$ 98,845	\$ 38,102	159.4%
Host Track (42.5% Allocation)	0.27%	\$ 129	\$ 40	221.1%	0.23%	\$ 210	\$ 81	159.4%
Purse (42.5% Allocation)	0.27%	\$ 129	\$ 40	221.1%	0.23%	\$ 210	\$ 81	159.4%
KY General Fund (15% Allocation)	0.27%	\$ 46	\$ 14	221.1%	0.23%	\$ 74	\$ 29	159.4%
Total KY Excise Tax (0.5% of TAH)	0.27%	\$ 304	\$ 95	221.1%	0.23%	\$ 494	\$ 191	159.4%

Xpressbet	% of Total	Aug-19	Aug-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	13.76%	\$ 224,937	\$ 145,810	54.3%	15.28%	\$ 456,303	\$ 324,886	40.5%
Total Out-of-State Handle	13.09%	\$ 2,772,517	\$ 3,241,434	-14.5%	12.50%	\$ 4,957,064	\$ 5,453,546	-9.1%
Total Handle	13.13%	\$ 2,997,454	\$ 3,387,244	-11.5%	12.69%	\$ 5,413,367	\$ 5,778,432	-6.3%
Host Track (42.5% Allocation)	13.13%	\$ 6,370	\$ 7,198	-11.5%	12.69%	\$ 11,503	\$ 12,279	-6.3%
Purse (42.5% Allocation)	13.13%	\$ 6,370	\$ 7,198	-11.5%	12.69%	\$ 11,503	\$ 12,279	-6.3%
KY General Fund (15% Allocation)	13.13%	\$ 2,248	\$ 2,540	-11.5%	12.69%	\$ 4,060	\$ 4,334	-6.3%
Total KY Excise Tax (0.5% of TAH)	13.13%	\$ 14,987	\$ 16,936	-11.5%	12.69%	\$ 27,067	\$ 28,892	-6.3%

Kentucky Historical Horse Racing Report for August, 2019

	August-19	August-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 235,702,320	\$ 102,885,487	129.1%	\$ 455,050,352	\$ 203,106,440	124.0%
Less: Returned to Public	\$ 215,951,006	\$ 94,594,969	128.3%	\$ 417,083,377	\$ 187,263,400	122.7%
Less: Breakage	\$ 97,973	\$ 71,132		\$ 208,189	\$ 147,407	
Less: Settlement	\$ 27,399	\$ 181,288		\$ (268,922)	\$ (218,456)	
Gross Commission	<u>\$ 19,625,941</u>	<u>\$ 8,038,098</u>	144.2%	<u>\$ 38,027,708</u>	<u>\$ 15,914,089</u>	139.0%
TB Development Fund (See Note 1)	\$ 1,633,301	\$ 681,725	139.6%	\$ 3,162,176	\$ 1,349,234	134.4%
SB Development Fund (See Note 2)	\$ 179,288	\$ 119,888	49.5%	\$ 334,268	\$ 232,085	44.0%
Equine Industry Program (See Note 3)	\$ 211,304	\$ 205,771	2.7%	\$ 650,000	\$ 406,213	60.0%
Equine Drug Research (See Note 4)	\$ 100,652	\$ 102,885	-2.2%	\$ 320,000	\$ 203,106	57.6%
Higher Education Fund (See Note 4)	\$ 100,652	\$ 102,885	-2.2%	\$ 320,000	\$ 203,106	57.6%
Kentucky General Fund (Note 5)	\$ 1,310,337	\$ 330,127	296.9%	\$ 2,039,311	\$ 652,851	212.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 3,535,535</u>	<u>\$ 1,543,282</u>	129.1%	<u>\$ 6,825,755</u>	<u>\$ 3,046,597</u>	124.0%
% of Gross Commission	18.0%	19.2%		17.9%	19.1%	
Net Commission + Breakage	\$ 16,188,380	\$ 6,565,948	146.6%	\$ 31,410,142	\$ 13,014,900	141.3%
% of Total Handle	6.87%	6.38%		6.90%	6.41%	
<hr/>						
Number of HHR Terminals	2,870	1,834	56.5%	2,870	1,834	56.5%
Average Daily Handle	\$ 7,603,301	\$ 3,354,962	126.6%	\$ 7,339,522	\$ 3,293,618	122.8%
Handle / Day / Machine	\$ 2,649	\$ 1,829	44.8%	\$ 2,557	\$ 1,796	42.4%
Gross Commission / Day / Machine	\$ 221	\$ 143	54.3%	\$ 214	\$ 141	51.9%

	August-19	Jul-19	% Change	Since Inception	
Total Handle	\$ 235,702,320	\$ 219,348,032	7.5%	Total Handle	\$6,234,053,029
Total Kentucky Excise Tax	\$ 3,535,535	\$ 3,290,220	7.5%	Total Kentucky Excise Tax	\$93,510,795
Average Daily Handle	\$ 7,603,301	\$ 7,075,743	7.5%	Total KY General Fund	\$34,726,658

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Derby City Gaming Historical Horse Racing Report for August, 2019

	August-19	August-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 97,612,904			\$ 189,492,501		
Less: Returned to Public	\$ 88,620,873			\$ 172,066,162		
Less: Breakage	\$ 0			\$ 0		
Less: Settlement	\$ 3,288			\$ (42,434)		
Gross Commission	<u>\$ 8,988,743</u>			<u>\$ 17,468,773</u>		
TB Development Fund (See Note 1)	\$ 732,097			\$ 1,421,194		
SB Development Fund (See Note 2)	-			-		
Equine Industry Program (See Note 3)	\$ 87,298			\$ 271,057		
Equine Drug Research (See Note 4)	\$ 41,564			\$ 133,443		
Higher Education Fund (See Note 4)	\$ 41,564			\$ 133,443		
Kentucky General Fund (Note 5)	\$ 561,671			\$ 883,250		
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,464,194</u>			<u>\$ 2,842,388</u>		
% of Gross Commission	16.3%			16.3%		
Net Commission + Breakage	\$ 7,524,549			\$ 14,626,386		
% of Total Handle	7.71%			7.72%		
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Number of HHR Terminals	1000			1000		
Average Daily Handle	\$ 3,148,803			\$ 3,056,331		
Handle / Day / Machine	\$ 3,149			\$ 3,056		
Gross Commission / Day / Machine	\$ 290			\$ 282		
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	August-19	Jul-19	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 97,612,904	\$ 91,879,597	6.2%	Total Handle	\$859,787,773	
Total Kentucky Excise Tax	\$ 1,464,194	\$ 1,378,194	6.2%	Total Kentucky Excise Tax	\$12,896,817	
Average Daily Handle	\$ 3,148,803	\$ 2,963,858	6.2%	Total KY General Fund	\$5,805,565	

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Ellis Park Historical Horse Racing Report for August, 2019

	August-19	August-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 9,736,518	\$ 7,753,655	25.6%	\$ 19,460,320	\$ 15,636,226	24.5%
Less: Returned to Public	\$ 8,956,551	\$ 7,191,902	24.5%	\$ 17,896,451	\$ 14,431,488	24.0%
Less: Breakage	\$ 803	\$ 740		\$ 1,642	\$ 1,468	11.9%
Less: Settlement	\$ 1,501	\$ (55,620)		\$ 13,666	\$ (44,416)	-130.8%
Gross Commission	<u>\$ 777,663</u>	<u>\$ 616,632</u>	26.1%	<u>\$ 1,548,561</u>	<u>\$ 1,247,686</u>	24.1%
TB Development Fund (See Note 1)	\$ 73,024	\$ 58,152	25.6%	\$ 145,952	\$ 117,272	24.5%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	\$ 8,802	\$ 15,507	-43.2%	\$ 28,250	\$ 31,272	-9.7%
Equine Drug Research (See Note 4)	\$ 4,184	\$ 7,754	-46.0%	\$ 13,908	\$ 15,636	-11.1%
Higher Education Fund (See Note 4)	\$ 4,184	\$ 7,754	-46.0%	\$ 13,908	\$ 15,636	-11.1%
Kentucky General Fund (Note 5)	\$ 55,854	\$ 27,138	105.8%	\$ 89,887	\$ 54,727	64.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 146,048</u>	<u>\$ 116,305</u>	25.6%	<u>\$ 291,905</u>	<u>\$ 234,543</u>	24.5%
% of Gross Commission	18.8%	18.9%		18.9%	18.8%	
Net Commission + Breakage	\$ 632,419	\$ 501,068	26.2%	\$ 1,258,298	\$ 1,014,611	24.0%
% of Total Handle	6.50%	6.46%		6.47%	6.49%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 314,081	\$ 258,455	21.5%	\$ 313,876	\$ 256,332	22.4%
Handle / Day / Machine	\$ 1,755	\$ 1,444	21.5%	\$ 1,753	\$ 1,432	22.4%
Gross Commission / Day / Machine	\$ 140	\$ 115	22.0%	\$ 140	\$ 114	22.1%
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	August-19	Jul-19	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 9,736,518	\$ 9,723,802	0.1%	Total Handle		\$448,954,136
Total Kentucky Excise Tax	\$ 146,048	\$ 145,857	0.1%	Total Kentucky Excise Tax		\$6,734,312
Average Daily Handle	\$ 314,081	\$ 313,671	0.1%	Total KY General Fund		\$2,447,956

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Keeneland/Red Mile Historical Horse Racing Report for August, 2019

	August-19	August-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 35,857,619	\$ 23,977,518	49.5%	\$ 66,853,664	\$ 46,417,016	44.0%
Less: Returned to Public	\$ 32,824,882	\$ 21,865,445	50.1%	\$ 61,460,901	\$ 42,491,864	44.6%
Less: Breakage	\$ 84,602	\$ 62,107		\$ 176,006	\$ 122,479	43.7%
Less: Settlement	\$ 270,637	\$ 262,956		\$ 263,005	\$ 341,434	-23.0%
Gross Commission	<u>\$ 2,677,499</u>	<u>\$ 1,787,010</u>	49.8%	<u>\$ 4,953,752</u>	<u>\$ 3,461,239</u>	43.1%
TB Development Fund (See Note 1)	\$ 134,466	\$ 89,916	49.5%	\$ 250,701	\$ 174,064	44.0%
SB Development Fund (See Note 2)	\$ 179,288	\$ 119,888	49.5%	\$ 334,268	\$ 232,085	44.0%
Equine Industry Program (See Note 3)	\$ 31,012	\$ 47,955	-35.3%	\$ 93,004	\$ 92,834	0.2%
Equine Drug Research (See Note 4)	\$ 14,791	\$ 23,978	-38.3%	\$ 45,787	\$ 46,417	-1.4%
Higher Education Fund (See Note 4)	\$ 14,791	\$ 23,978	-38.3%	\$ 45,787	\$ 46,417	-1.4%
Kentucky General Fund (Note 5)	\$ 163,517	\$ 53,949	203.1%	\$ 233,258	\$ 104,438	123.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 537,864</u>	<u>\$ 359,663</u>	49.5%	<u>\$ 1,002,805</u>	<u>\$ 696,255</u>	44.0%
% of Gross Commission	20.1%	20.1%		20.2%	20.1%	
Net Commission + Breakage	\$ 2,224,237	\$ 1,489,455	49.3%	\$ 4,126,954	\$ 2,887,463	42.9%
% of Total Handle	6.20%	6.21%		6.17%	6.22%	
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Number of HHR Terminals	938	902	4.0%	938	902	4.0%
Average Daily Handle	\$ 1,156,697	\$ 773,468	49.5%	\$ 1,078,285	\$ 748,662	44.0%
Handle / Day / Machine	\$ 1,233	\$ 858	43.8%	\$ 1,150	\$ 830	38.5%
Gross Commission / Day / Machine	\$ 92	\$ 64	44.1%	\$ 85	\$ 62	37.6%
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	August-19	Jul-19	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 35,857,619	\$ 30,996,045	15.7%	Total Handle		\$1,112,962,145
Total Kentucky Excise Tax	\$ 537,864	\$ 464,941	15.7%	Total Kentucky Excise Tax		\$16,694,432
Average Daily Handle	\$ 1,156,697	\$ 999,872	15.7%	Total KY General Fund		\$5,531,605

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Kentucky Downs Historical Horse Racing Report for August, 2019

	August-19	August-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 92,495,279	\$ 71,154,315	30.0%	\$ 179,243,867	\$ 141,053,198	27.1%
Less: Returned to Public	\$ 85,548,701	\$ 65,537,622	30.5%	\$ 165,659,863	\$ 130,340,049	27.1%
Less: Breakage	\$ 12,568	\$ 8,284		\$ 30,540	\$ 23,460	30.2%
Less: Settlement	\$ (248,027)	\$ (26,048)		\$ (503,159)	\$ (515,474)	-2.4%
Gross Commission	<u>\$ 7,182,037</u>	<u>\$ 5,634,457</u>	27.5%	<u>\$ 14,056,622</u>	<u>\$ 11,205,163</u>	25.4%
TB Development Fund (See Note 1)	\$ 693,715	\$ 533,657	30.0%	\$ 1,344,329	\$ 1,057,899	27.1%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	\$ 84,192	\$ 142,309	-40.8%	\$ 257,689	\$ 282,106	-8.7%
Equine Drug Research (See Note 4)	\$ 40,114	\$ 71,154	-43.6%	\$ 126,862	\$ 141,053	-10.1%
Higher Education Fund (See Note 4)	\$ 40,114	\$ 71,154	-43.6%	\$ 126,862	\$ 141,053	-10.1%
Kentucky General Fund (Note 5)	\$ 529,295	\$ 249,040	112.5%	\$ 832,915	\$ 493,686	68.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,387,429</u>	<u>\$ 1,067,315</u>	30.0%	<u>\$ 2,688,658</u>	<u>\$ 2,115,798</u>	27.1%
% of Gross Commission	19.3%	18.9%		19.1%	18.9%	
Net Commission + Breakage	\$ 5,807,176	\$ 4,575,426	26.9%	\$ 11,398,504	\$ 9,112,826	25.1%
% of Total Handle	6.28%	6.43%		6.36%	6.46%	
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Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 2,983,719	\$ 2,295,300	30.0%	\$ 2,891,030	\$ 2,275,052	27.1%
Handle / Day / Machine	\$ 3,962	\$ 3,048	30.0%	\$ 3,839	\$ 3,021	27.1%
Gross Commission / Day / Machine	\$ 308	\$ 241	27.5%	\$ 301	\$ 240	25.4%
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	August-19	Jul-19	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 92,495,279	\$ 86,748,588	6.6%	Total Handle		\$3,812,348,974
Total Kentucky Excise Tax	\$ 1,387,429	\$ 1,301,229	6.6%	Total Kentucky Excise Tax		\$57,185,235
Average Daily Handle	\$ 2,983,719	\$ 2,798,342	6.6%	Total KY General Fund		\$20,941,532

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.