

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

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	\$275,110	1.7%	\$16,039	0.9%			\$75,929	9.9%	\$37,964	8.8%	\$37,964	8.8%	\$183,407	100.0%					\$129,668	0.9%	\$756,082	2.2%
Blue Grass Downs			\$74	0.0%			\$12	0.0%	\$6	0.0%	\$6	0.0%							\$6	0.0%	\$104	0.0%
Churchill Downs	\$81,124	0.5%					\$21,633	2.8%	\$10,817	2.5%	\$10,817	2.5%	\$54,083	29.5%					\$37,858	0.3%	\$216,331	0.6%
Ellis Park	\$29,592	0.2%					\$7,891	1.0%	\$3,946	0.9%	\$3,946	0.9%	\$19,728	10.8%					\$13,810	0.1%	\$78,912	0.2%
Keeneland	\$129,906	0.8%					\$34,642	4.5%	\$17,321	4.0%	\$17,321	4.0%	\$86,604	47.2%					\$60,623	0.4%	\$346,417	1.0%
Kentucky Downs	\$12,256	0.1%					\$3,268	0.4%	\$1,634	0.4%	\$1,634	0.4%	\$8,170	4.5%					\$5,719	0.0%	\$32,681	0.1%
Oak Grove Racing			\$530	0.0%			\$85	0.0%	\$42	0.0%	\$42	0.0%							\$42	0.0%	\$742	0.0%
The Red Mile			\$15,435	0.9%			\$2,470	0.3%	\$1,235	0.3%	\$1,235	0.3%							\$1,235	0.0%	\$21,609	0.1%
Turfway Park	\$22,232	0.1%					\$5,929	0.8%	\$2,964	0.7%	\$2,964	0.7%	\$14,821	8.1%					\$10,375	0.1%	\$59,286	0.2%
Simulcast	\$1,447,871	9.1%	\$35,078	2.1%	\$6,970	100.0%	\$37,248	4.9%	\$74,496	17.2%	\$74,496	17.2%							\$558,720	3.9%	\$2,234,878	6.5%
Blue Grass Downs																						
Churchill Downs	\$398,296	2.5%	\$2,400	0.1%	\$1,799	25.8%	\$10,062	1.3%	\$20,125	4.7%	\$20,125	4.7%							\$150,936	1.0%	\$603,744	1.7%
Ellis Park	\$196,838	1.2%	\$16,759	1.0%	\$16	0.2%	\$5,340	0.7%	\$10,681	2.5%	\$10,681	2.5%							\$80,105	0.6%	\$320,419	0.9%
Keeneland	\$482,104	3.0%			\$1,065	15.3%	\$12,079	1.6%	\$24,158	5.6%	\$24,158	5.6%							\$181,189	1.3%	\$724,754	2.1%
Kentucky Downs	\$158,599	1.0%	\$10,668	0.6%	\$3,268	46.9%	\$4,313	0.6%	\$8,627	2.0%	\$8,627	2.0%							\$64,701	0.4%	\$258,803	0.7%
Oak Grove Racing																						
The Red Mile																						
Turfway Park	\$212,034	1.3%	\$5,251	0.3%	\$821	11.8%	\$5,453	0.7%	\$10,905	2.5%	\$10,905	2.5%							\$81,790	0.6%	\$327,159	0.9%
ADW															\$367,444	100.0%	\$367,444	100.0%	\$129,686	0.9%	\$864,575	2.5%
AmWest Entertainment															\$1,223	0.3%	\$1,223	0.3%	\$432	0.0%	\$2,877	0.0%
eBet															\$1,129	0.3%	\$1,129	0.3%	\$398	0.0%	\$2,656	0.0%
Lien Games															\$268	0.1%	\$268	0.1%	\$95	0.0%	\$631	0.0%
NYRAbets															\$7,817	2.1%	\$7,817	2.1%	\$2,759	0.0%	\$18,393	0.1%
TVG															\$121,644	33.1%	\$121,644	33.1%	\$42,933	0.3%	\$286,222	0.8%
TwinSpires															\$190,017	51.7%	\$190,017	51.7%	\$67,065	0.5%	\$447,099	1.3%
Watch And Wager															\$594	0.2%	\$594	0.2%	\$210	0.0%	\$1,398	0.0%
XpressBet															\$44,752	12.2%	\$44,752	12.2%	\$15,795	0.1%	\$105,298	0.3%
HHR	\$14,113,006	89.1%	\$1,656,296	97.0%			\$650,000	85.2%	\$320,000	74.0%	\$320,000	74.0%							\$13,651,154	94.3%	\$30,710,456	88.8%
Derby City Gaming	\$6,501,113	41.1%					\$271,057	35.5%	\$133,443	30.9%	\$133,443	30.9%							\$5,963,169	41.2%	\$13,002,225	37.6%
Ellis Park	\$652,210	4.1%					\$28,250	3.7%	\$13,908	3.2%	\$13,908	3.2%							\$596,145	4.1%	\$1,304,420	3.8%
Keeneland/Red Mile	\$1,242,222	7.8%	\$1,656,296	97.0%			\$93,004	12.2%	\$45,787	10.6%	\$45,787	10.6%							\$1,885,792	13.0%	\$4,968,887	14.4%
Kentucky Downs	\$5,717,462	36.1%					\$257,689	33.8%	\$126,862	29.3%	\$126,862	29.3%							\$5,206,048	36.0%	\$11,434,923	33.1%
Grand Total	\$15,835,987	100.0%	\$1,707,413	100.0%	\$6,970	100.0%	\$763,177	100.0%	\$432,460	100.0%	\$432,460	100.0%	\$183,407	100.0%	\$367,444	100.0%	\$367,444	100.0%	\$14,469,228	100.0%	\$34,565,990	100.0%



Kentucky Handle and Excise Tax Report for March, 2020

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Live Racing Dates	9	14	-35.7%	189	172	9.9%
On-Track Live Handle	\$ 247,993	\$ 1,170,072	-78.8%	\$ 37,964,470	\$ 36,948,924	2.7%
On-Track Simulcast Handle	\$ 4,376,710	\$ 12,108,118	-63.9%	\$ 89,782,046	\$ 99,884,906	-10.1%
Kentucky Resident ADW Handle	\$ 21,618,161	\$ 16,449,746	31.4%	\$ 172,915,005	\$ 155,717,683	11.0%
Historical Horse Racing Handle	\$ 132,401,726	\$ 234,015,320	-43.4%	\$ 2,047,363,706	\$ 1,382,239,780	48.1%
Total Taxable Handle	\$ 158,644,590	\$ 263,743,257	-39.8%	\$ 2,348,025,226	\$ 1,674,791,293	40.2%
TB Development Fund	\$ 989,304	\$ 1,833,697	-46.0%	\$ 15,835,987	\$ 11,371,197	39.3%
SB Development Fund	\$ 105,458	\$ 173,696	-39.3%	\$ 1,707,413	\$ 1,217,470	40.2%
QH/Arabian Development Fund	\$ 470	\$ 1,520	-69.1%	\$ 6,970	\$ 10,977	-36.5%
Backside Improvement Fund	\$ 1,240	\$ 5,850	-78.8%	\$ 183,407	\$ 177,800	3.2%
Equine Industry Program	\$ 2,358	\$ 7,409	-68.2%	\$ 763,177	\$ 765,371	-0.3%
Equine Drug Research	\$ 3,972	\$ 11,307	-64.9%	\$ 432,460	\$ 439,896	-1.7%
Higher Education Fund	\$ 3,972	\$ 11,307	-64.9%	\$ 432,460	\$ 439,896	-1.7%
ADW Host Track Allocation (Note 1)	\$ 45,939	\$ 34,956	31.4%	\$ 367,444	\$ 330,900	11.0%
ADW Purse Allocation (Note 1)	\$ 45,939	\$ 34,956	31.4%	\$ 367,444	\$ 330,900	11.0%
KY General Fund	\$ 1,012,146	\$ 1,805,292	-43.9%	\$ 14,469,228	\$ 9,651,683	49.9%
Total KY Excise Tax	\$ 2,210,796	\$ 3,919,990	-43.6%	\$ 34,565,991	\$ 24,736,089	39.7%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for March, 2020

Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	9	14	-35.7%	189	172	9.9%
On-Track Handle on All Kentucky Races (OTH)	\$ 247,993	\$ 1,170,072	-78.8%	\$ 37,964,470	\$ 36,948,924	2.7%
Less: Return to Public	\$ 198,480	\$ 930,228		\$ 30,512,771	\$ 29,623,358	
Less: Breakage	\$ 1,302	\$ 9,793		\$ 236,944	\$ 241,879	
Gross Commission	<u>\$ 48,211</u>	<u>\$ 230,051</u>	-79.0%	<u>\$ 7,214,754</u>	<u>\$ 7,083,686</u>	1.9%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 1,860	\$ 8,776	-78.8%	\$ 275,110	\$ 266,700	3.2%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,039	\$ 17,362	-7.6%
Equine Industry Program (0.2% of OTH)	\$ 496	\$ 2,340	-78.8%	\$ 75,929	\$ 73,898	2.7%
Equine Drug Research (0.1% of OTH)	\$ 248	\$ 1,170	-78.8%	\$ 37,964	\$ 36,949	2.7%
Higher Education Fund (0.1% of OTH)	\$ 248	\$ 1,170	-78.8%	\$ 37,964	\$ 36,949	2.7%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 868	\$ 4,095	-78.8%	\$ 129,668	\$ 125,849	3.0%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 3,720</u>	<u>\$ 17,551</u>	-78.8%	<u>\$ 572,675</u>	<u>\$ 557,706</u>	2.7%
% of Gross Commission	7.72%	7.63%		7.94%	7.87%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 1,240	\$ 5,850	-78.8%	\$ 183,407	\$ 177,800	3.2%
Net Commission	\$ 43,251	\$ 206,650	-79.1%	\$ 6,458,673	\$ 6,348,180	1.7%
% of On-Track Handle	17.44%	17.66%		17.01%	17.18%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 240,678	\$ 392,636	-38.7%	\$ 8,632,764	\$ 8,544,376	1.0%
Kentucky Licensed ADW's	\$ 1,467,799	\$ 866,203	69.5%	\$ 33,097,359	\$ 26,067,123	27.0%
Other Sources	\$ 15,700,104	\$ 16,548,582	-5.1%	\$ 438,246,425	\$ 383,166,989	14.4%
All Sources Handle on Live Racing	<u>\$ 17,656,573</u>	<u>\$ 18,977,493</u>	-7.0%	<u>\$ 517,941,017</u>	<u>\$ 454,727,412</u>	13.9%
Average Daily Handle - On Track	\$ 27,555	\$ 83,577	-67.0%	\$ 200,870	\$ 214,819	-6.5%
Average Daily Handle - All Sources	\$ 1,961,841	\$ 1,355,535	44.7%	\$ 2,740,429	\$ 2,643,764	3.7%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,603,338	\$ 10,134,529	-64.4%	\$ 73,033,141	\$ 83,041,623	-12.1%
Standardbred Simulcast Handle (SBSH)	\$ 734,659	\$ 1,876,993	-60.9%	\$ 16,322,511	\$ 16,170,944	0.9%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 38,713	\$ 96,595	-59.9%	\$ 426,394	\$ 672,338	-36.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 4,376,710</u>	<u>\$ 12,108,118</u>	-63.9%	<u>\$ 89,782,046</u>	<u>\$ 99,884,906</u>	-10.1%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 72,067	\$ 196,657	-63.4%	\$ 1,447,871	\$ 1,607,253	-9.9%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 1,943	\$ 4,563	-57.4%	\$ 35,078	\$ 40,702	-13.8%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 470	\$ 1,520	-69.1%	\$ 6,970	\$ 10,977	-36.5%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 1,862	\$ 5,068	-63.3%	\$ 37,248	\$ 41,473	-10.2%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 3,724	\$ 10,137	-63.3%	\$ 74,496	\$ 82,947	-10.2%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 3,724	\$ 10,137	-63.3%	\$ 74,496	\$ 82,947	-10.2%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 27,930	\$ 76,027	-63.3%	\$ 558,720	\$ 622,099	-10.2%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 111,719</u>	<u>\$ 304,110</u>	-63.3%	<u>\$ 2,234,878</u>	<u>\$ 2,488,398</u>	-10.2%

Blue Grass Downs Live and Simulcast Wagering Report for March, 2020
Live Racing

	March-20	March-19	% 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)		\$ 301,679	-100.0%	\$ 639,580	\$ 2,678,988	-76.1%
Standardbred Simulcast Handle (SBSH)		\$ 828	-100.0%	\$ 24,049	\$ 60,212	-60.1%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 1,798	-100.0%	\$ 1,243	\$ 9,419	-86.8%
All-Breed Total Simulcast Handle (TSH)		\$ 304,305	-100.0%	\$ 664,872	\$ 2,748,618	-75.8%

Churchill Downs Live and Simulcast Wagering Report for March, 2020

Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				36	30	20.0%
On-Track Handle (OTH)				\$ 10,816,547	\$ 10,538,654	2.6%
Less: Return to Public				\$ 8,629,523	\$ 8,392,579	
Less: Breakage				\$ 69,731	\$ 67,330	
Gross Commission				\$ 2,117,293	\$ 2,078,744	1.9%
TB Development Fund (0.75% of OTH)				\$ 81,124	\$ 79,040	2.6%
Equine Industry Program (0.2% of OTH)				\$ 21,633	\$ 21,077	2.6%
Equine Drug Research (0.1% of OTH)				\$ 10,817	\$ 10,539	2.6%
Higher Education Fund (0.1% of OTH)				\$ 10,817	\$ 10,539	2.6%
KY General Fund (0.35% of OTH)				\$ 37,858	\$ 36,885	2.6%
Total KY Excise Tax (1.5% of OTH)				\$ 162,248	\$ 158,080	2.6%
% of Gross Commission				7.66%	7.60%	
Backside Improvement Fund (0.5% of OTH)				\$ 54,083	\$ 52,693	2.6%
Net Commission				\$ 1,900,963	\$ 1,867,971	1.8%
% of On-Track Handle				17.57%	17.72%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,812,521	\$ 2,364,342	19.0%
Kentucky Licensed ADW's				\$ 12,854,449	\$ 9,817,472	30.9%
Other Sources				\$ 152,433,232	\$ 129,137,874	18.0%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 178,916,748	\$ 151,858,341	17.8%
Average Daily Handle - On Track				\$ 300,460	\$ 351,288	-14.5%
Average Daily Handle - All Sources				\$ 4,969,910	\$ 5,061,945	-1.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,023,817	\$ 2,747,696	-62.7%	\$ 19,914,811	\$ 21,729,011	-8.3%
Standardbred Simulcast Handle (SBSH)	\$ 6,561	\$ 21,525	-69.5%	\$ 120,009	\$ 105,055	14.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 2,946	\$ 10,679	-72.4%	\$ 89,972	\$ 183,879	-51.1%
All-Breed Total Simulcast Handle (TSH)	\$ 1,033,324	\$ 2,779,900	-62.8%	\$ 20,124,792	\$ 22,017,945	-8.6%
TB Development Fund (2% of TBSH)	\$ 20,476	\$ 54,954	-62.7%	\$ 398,296	\$ 434,580	-8.3%
SB Development Fund (2% of SBSH)	\$ 131	\$ 431	-69.5%	\$ 2,400	\$ 2,101	14.2%
QH/Other Development Fund (2% of QSHS)	\$ 59	\$ 214	-72.4%	\$ 1,799	\$ 3,678	-51.1%
Equine Industry Program (0.05% of TSH)	\$ 517	\$ 1,390	-62.8%	\$ 10,062	\$ 11,009	-8.6%
Equine Drug Research (0.1% of TSH)	\$ 1,033	\$ 2,780	-62.8%	\$ 20,125	\$ 22,018	-8.6%
Higher Education Fund (0.1% of TSH)	\$ 1,033	\$ 2,780	-62.8%	\$ 20,125	\$ 22,018	-8.6%
KY General Fund (0.75% of TSH)	\$ 7,750	\$ 20,849	-62.8%	\$ 150,936	\$ 165,135	-8.6%
Total KY Excise Tax (3% of TSH)	\$ 31,000	\$ 83,397	-62.8%	\$ 603,744	\$ 660,538	-8.6%

Ellis Park Live and Simulcast Wagering Report for March, 2020

Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				26	29	-10.3%
On-Track Handle (OTH)				\$ 3,945,581	\$ 4,130,485	-4.5%
Less: Return to Public				\$ 3,137,478	\$ 3,283,472	
Less: Breakage				\$ 30,804	\$ 32,897	
Gross Commission				\$ 777,300	\$ 814,116	-4.5%
TB Development Fund (0.75% of OTH)				\$ 29,592	\$ 30,979	-4.5%
Equine Industry Program (0.2% of OTH)				\$ 7,891	\$ 8,261	-4.5%
Equine Drug Research (0.1% of OTH)				\$ 3,946	\$ 4,130	-4.5%
Higher Education Fund (0.1% of OTH)				\$ 3,946	\$ 4,130	-4.5%
KY General Fund (0.35% of OTH)				\$ 13,810	\$ 14,457	-4.5%
Total KY Excise Tax (1.5% of OTH)				\$ 59,184	\$ 61,957	-4.5%
% of Gross Commission				7.61%	7.61%	
Backside Improvement Fund (0.5% of OTH)				\$ 19,728	\$ 20,652	-4.5%
Net Commission				\$ 698,388	\$ 731,506	-4.5%
% of On-Track Handle				17.70%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,538,255	\$ 1,593,040	-3.4%
Kentucky Licensed ADW's				\$ 2,641,941	\$ 2,231,809	18.4%
Other Sources				\$ 37,736,553	\$ 31,118,533	21.3%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 45,862,331	\$ 39,073,868	17.4%
Average Daily Handle - On Track				\$ 151,753	\$ 142,431	6.5%
Average Daily Handle - All Sources				\$ 1,763,936	\$ 1,347,375	30.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 615,686	\$ 1,289,571	-52.3%	\$ 9,841,876	\$ 11,218,955	-12.3%
Standardbred Simulcast Handle (SBSH)	\$ 50,448	\$ 121,176	-58.4%	\$ 837,951	\$ 1,013,040	-17.3%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 656			\$ 796	\$ 2,518	-68.4%
All-Breed Total Simulcast Handle (TSH)	\$ 666,790	\$ 1,410,747	-52.7%	\$ 10,680,623	\$ 12,234,513	-12.7%
TB Development Fund (2% of TBSH)	\$ 12,314	\$ 25,791	-52.3%	\$ 196,838	\$ 224,379	-12.3%
SB Development Fund (2% of SBSH)	\$ 1,009	\$ 2,424	-58.4%	\$ 16,759	\$ 20,261	-17.3%
QH/Other Development Fund (2% of QHSH)	\$ 13			\$ 16	\$ 50	-68.4%
Equine Industry Program (0.05% of TSH)	\$ 333	\$ 705	-52.7%	\$ 5,340	\$ 6,117	-12.7%
Equine Drug Research (0.1% of TSH)	\$ 667	\$ 1,411	-52.7%	\$ 10,681	\$ 12,235	-12.7%
Higher Education Fund (0.1% of TSH)	\$ 667	\$ 1,411	-52.7%	\$ 10,681	\$ 12,235	-12.7%
KY General Fund (0.75% of TSH)	\$ 5,001	\$ 10,581	-52.7%	\$ 80,105	\$ 91,759	-12.7%
Total KY Excise Tax (3% of TSH)	\$ 20,004	\$ 42,322	-52.7%	\$ 320,419	\$ 367,035	-12.7%

Keeneland Live and Simulcast Wagering Report for March, 2020
Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 17,320,852	\$ 16,419,870	5.5%
Less: Return to Public				\$ 14,044,361	\$ 13,294,951	
Less: Breakage				\$ 108,172	\$ 104,472	
Gross Commission				\$ 3,168,320	\$ 3,020,447	4.9%
TB Development Fund (0.75% of OTH)				\$ 129,906	\$ 123,149	5.5%
Equine Industry Program (0.2% of OTH)				\$ 34,642	\$ 32,840	5.5%
Equine Drug Research (0.1% of OTH)				\$ 17,321	\$ 16,420	5.5%
Higher Education Fund (0.1% of OTH)				\$ 17,321	\$ 16,420	5.5%
KY General Fund (0.35% of OTH)				\$ 60,623	\$ 57,470	5.5%
Total KY Excise Tax (1.5% of OTH)				\$ 259,813	\$ 246,298	5.5%
% of Gross Commission				8.20%	8.15%	
Backside Improvement Fund (0.5% of OTH)				\$ 86,604	\$ 82,099	5.5%
Net Commission				\$ 2,821,903	\$ 2,692,050	4.8%
% of On-Track Handle				16.29%	16.40%	
Off-Track Handle on Kenutucky Races From						
Other KY Tracks				\$ 1,759,919	\$ 2,237,530	-21.3%
Kentucky Licensed ADW's				\$ 10,108,626	\$ 8,950,097	12.9%
Other Sources				\$ 131,018,519	\$ 116,703,614	12.3%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 160,207,916	\$ 144,311,112	11.0%
Average Daily Handle - On Track				\$ 1,018,874	\$ 965,875	5.5%
Average Daily Handle - All Sources				\$ 9,423,995	\$ 8,488,889	11.0%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,107,777	\$ 3,127,523	-64.6%	\$ 24,105,210	\$ 25,736,457	-6.3%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 4,341	\$ 30,456	-85.7%	\$ 53,259	\$ 103,801	-48.7%
All-Breed Total Simulcast Handle (TSH)	\$ 1,112,118	\$ 3,157,979	-64.8%	\$ 24,158,469	\$ 25,840,258	-6.5%
TB Development Fund (2% of TBSH)	\$ 22,156	\$ 62,550	-64.6%	\$ 482,104	\$ 514,729	-6.3%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QHSH)	\$ 87	\$ 609	-85.7%	\$ 1,065	\$ 2,076	-48.7%
Equine Industry Program (0.05% of TSH)	\$ 556	\$ 1,579	-64.8%	\$ 12,079	\$ 12,920	-6.5%
Equine Drug Research (0.1% of TSH)	\$ 1,112	\$ 3,158	-64.8%	\$ 24,158	\$ 25,840	-6.5%
Higher Education Fund (0.1% of TSH)	\$ 1,112	\$ 3,158	-64.8%	\$ 24,158	\$ 25,840	-6.5%
KY General Fund (0.75% of TSH)	\$ 8,341	\$ 23,685	-64.8%	\$ 181,189	\$ 193,802	-6.5%
Total KY Excise Tax (3% of TSH)	\$ 33,364	\$ 94,739	-64.8%	\$ 724,754	\$ 775,208	-6.5%

Kentucky Downs Live and Simulcast Wagering Report for March, 2020

Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				5	5	
On-Track Handle (OTH)				\$ 1,634,072	\$ 1,118,276	46.1%
Less: Return to Public				\$ 1,342,662	\$ 918,080	
Less: Breakage				\$ 9,723	\$ 7,285	
Gross Commission				\$ 281,688	\$ 192,912	46.0%
TB Development Fund (0.75% of OTH)				\$ 12,256	\$ 8,387	46.1%
Equine Industry Program (0.2% of OTH)				\$ 3,268	\$ 2,237	46.1%
Equine Drug Research (0.1% of OTH)				\$ 1,634	\$ 1,118	46.1%
Higher Education Fund (0.1% of OTH)				\$ 1,634	\$ 1,118	46.1%
KY General Fund (0.35% of OTH)				\$ 5,719	\$ 3,914	46.1%
Total KY Excise Tax (1.5% of OTH)				\$ 24,511	\$ 16,774	46.1%
% of Gross Commission				8.70%	8.70%	
Backside Improvement Fund (0.5% of OTH)				\$ 8,170	\$ 5,591	46.1%
Net Commission				\$ 249,006	\$ 170,547	46.0%
% of On-Track Handle				15.24%	15.25%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 746,220	\$ 654,322	14.0%
Kentucky Licensed ADW's				\$ 1,843,304	\$ 1,577,862	16.8%
Other Sources				\$ 37,016,011	\$ 33,084,045	11.9%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 41,239,607	\$ 36,434,505	13.2%
Average Daily Handle - On Track				\$ 326,814	\$ 223,655	46.1%
Average Daily Handle - All Sources				\$ 8,247,921	\$ 7,286,901	13.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 401,492	\$ 919,705	-56.3%	\$ 7,929,952	\$ 7,878,792	0.6%
Standardbred Simulcast Handle (SBSH)	\$ 30,545	\$ 53,384	-42.8%	\$ 533,416	\$ 559,494	-4.7%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 13,126	\$ 23,653	-44.5%	\$ 163,410	\$ 181,859	-10.1%
All-Breed Total Simulcast Handle (TSH)	\$ 445,163	\$ 996,742	-55.3%	\$ 8,626,777	\$ 8,620,144	0.1%
TB Development Fund (2% of TBSH)	\$ 8,030	\$ 18,394	-56.3%	\$ 158,599	\$ 157,576	0.6%
SB Development Fund (2% of SBSH)	\$ 611	\$ 1,068	-42.8%	\$ 10,668	\$ 11,190	-4.7%
QH/Other Development Fund (2% of QSHS)	\$ 263	\$ 473	-44.5%	\$ 3,268	\$ 3,637	-10.1%
Equine Industry Program (0.05% of TSH)	\$ 223	\$ 498	-55.3%	\$ 4,313	\$ 4,310	0.1%
Equine Drug Research (0.1% of TSH)	\$ 445	\$ 997	-55.3%	\$ 8,627	\$ 8,620	0.1%
Higher Education Fund (0.1% of TSH)	\$ 445	\$ 997	-55.3%	\$ 8,627	\$ 8,620	0.1%
KY General Fund (0.75% of TSH)	\$ 3,339	\$ 7,476	-55.3%	\$ 64,701	\$ 64,651	0.1%
Total KY Excise Tax (3% of TSH)	\$ 13,355	\$ 29,902	-55.3%	\$ 258,803	\$ 258,604	0.1%

Oak Grove Racing Live and Simulcast Wagering Report for March, 2020

Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				11		
On-Track Handle (OTH)				\$ 42,408		
Less: Return to Public				\$ 33,069		
Less: Breakage				\$ 369		
Gross Commission				\$ 8,970		
SB Development Fund (1.25% of OTH)				\$ 530		
Equine Industry Program (0.2% of OTH)				\$ 85		
Equine Drug Research (0.1% of OTH)				\$ 42		
Higher Education Fund (0.1% of OTH)				\$ 42		
KY General Fund (0.1% of OTH)				\$ 42		
Total KY Excise Tax (1.75% of OTH)				\$ 742		
% of Gross Commission				8.27%		
Net Commission				\$ 8,228		
% of On-Track Handle				19.40%		
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 3,729		
Kentucky Licensed ADW's				\$ 6,596		
Other Sources				\$ 19,762		
All Sources Handle on Live Racing (On- and Off-Track)				\$ 72,495		
Average Daily Handle - On Track				\$ 3,855		
Average Daily Handle - All Sources				\$ 6,590		

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)						
All-Breed Total Simulcast Handle (TSH)						

The Red Mile Live and Simulcast Wagering Report for March, 2020
Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				35	35	
On-Track Handle (OTH)				\$ 1,234,783	\$ 1,388,990	-11.1%
Less: Return to Public				\$ 951,978	\$ 1,065,834	
Less: Breakage				\$ 1,215	\$ 5,960	
Gross Commission				<u>\$ 281,590</u>	<u>\$ 317,197</u>	-11.2%
SB Development Fund (1.25% of OTH)				\$ 15,435	\$ 17,362	-11.1%
Equine Industry Program (0.2% of OTH)				\$ 2,470	\$ 2,778	-11.1%
Equine Drug Research (0.1% of OTH)				\$ 1,235	\$ 1,389	-11.1%
Higher Education Fund (0.1% of OTH)				\$ 1,235	\$ 1,389	-11.1%
KY General Fund (0.1% of OTH)				\$ 1,235	\$ 1,389	-11.1%
Total KY Excise Tax (1.75% of OTH)				<u>\$ 21,609</u>	<u>\$ 24,307</u>	-11.1%
% of Gross Commission				7.67%	7.66%	
Net Commission				\$ 259,982	\$ 292,889	-11.2%
% of On-Track Handle				21.05%	21.09%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 61,612	\$ 85,572	-28.0%
Kentucky Licensed ADW's				\$ 168,660	\$ 184,092	-8.4%
Other Sources				\$ 6,331,235	\$ 6,857,759	-7.7%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 7,796,289</u>	<u>\$ 8,516,413</u>	-8.5%
Average Daily Handle - On Track				\$ 35,280	\$ 39,685	-11.1%
Average Daily Handle - All Sources				\$ 222,751	\$ 243,326	-8.5%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 637,505	\$ 1,648,027	-61.3%	\$ 14,544,559	\$ 14,075,615	3.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,230	\$ 18,790	-18.9%	\$ 76,669	\$ 114,078	-32.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 652,735</u>	<u>\$ 1,666,818</u>	-60.8%	<u>\$ 14,621,228</u>	<u>\$ 14,189,693</u>	3.0%

Turfway Park Live and Simulcast Wagering Report for March, 2020

Live Racing

	March-20	March-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	9	14	-35.7%	53	56	-5.4%
On-Track Handle (OTH)	\$ 247,993	\$ 1,170,072	-78.8%	\$ 2,964,297	\$ 3,352,648	-11.6%
Less: Return to Public	\$ 198,480	\$ 930,228		\$ 2,369,042	\$ 2,668,442	
Less: Breakage	\$ 1,302	\$ 9,793		\$ 16,890	\$ 23,936	
Gross Commission	<u>\$ 48,211</u>	<u>\$ 230,051</u>	-79.0%	<u>\$ 578,366</u>	<u>\$ 660,269</u>	-12.4%
TB Development Fund (0.75% of OTH)	\$ 1,860	\$ 8,776	-78.8%	\$ 22,232	\$ 25,145	-11.6%
Equine Industry Program (0.2% of OTH)	\$ 496	\$ 2,340	-78.8%	\$ 5,929	\$ 6,705	-11.6%
Equine Drug Research (0.1% of OTH)	\$ 248	\$ 1,170	-78.8%	\$ 2,964	\$ 3,353	-11.6%
Higher Education Fund (0.1% of OTH)	\$ 248	\$ 1,170	-78.8%	\$ 2,964	\$ 3,353	-11.6%
KY General Fund (0.35% of OTH)	\$ 868	\$ 4,095	-78.8%	\$ 10,375	\$ 11,734	-11.6%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 3,720</u>	<u>\$ 17,551</u>	-78.8%	<u>\$ 44,464</u>	<u>\$ 50,290</u>	-11.6%
% of Gross Commission	7.72%	7.63%		7.69%	7.62%	
Backside Improvement Fund (0.5% of OTH)	\$ 1,240	\$ 5,850	-78.8%	\$ 14,821	\$ 16,763	-11.6%
Net Commission	\$ 43,251	\$ 206,650	-79.1%	\$ 519,080	\$ 593,216	-12.5%
% of On-Track Handle	17.44%	17.66%		17.51%	17.69%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 240,678	\$ 392,636	-38.7%	\$ 1,710,508	\$ 1,609,571	6.3%
Kentucky Licensed ADW's	\$ 1,467,799	\$ 866,203	69.5%	\$ 5,473,783	\$ 3,305,790	65.6%
Other Sources	\$ 15,700,104	\$ 16,548,582	-5.1%	\$ 73,691,113	\$ 66,265,164	11.2%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 17,656,573</u>	<u>\$ 18,977,493</u>	-7.0%	<u>\$ 83,839,701</u>	<u>\$ 74,533,173</u>	12.5%
Average Daily Handle - On Track	\$ 27,555	\$ 83,577	-67.0%	\$ 55,930	\$ 59,869	-6.6%
Average Daily Handle - All Sources	\$ 1,961,841	\$ 1,355,535	44.7%	\$ 1,581,881	\$ 1,330,950	18.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 454,565	\$ 1,748,356	-74.0%	\$ 10,601,712	\$ 13,799,421	-23.2%
Standardbred Simulcast Handle (SBSH)	\$ 9,599	\$ 32,053	-70.1%	\$ 262,528	\$ 357,528	-26.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 2,414	\$ 11,218	-78.5%	\$ 41,046	\$ 76,785	-46.5%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 466,579</u>	<u>\$ 1,791,628</u>	-74.0%	<u>\$ 10,905,285</u>	<u>\$ 14,233,735</u>	-23.4%
TB Development Fund (2% of TBSH)	\$ 9,091	\$ 34,967	-74.0%	\$ 212,034	\$ 275,988	-23.2%
SB Development Fund (2% of SBSH)	\$ 192	\$ 641	-70.1%	\$ 5,251	\$ 7,151	-26.6%
QH/Other Development Fund (2% of QSHS)	\$ 48	\$ 224	-78.5%	\$ 821	\$ 1,536	-46.5%
Equine Industry Program (0.05% of TSH)	\$ 233	\$ 896	-74.0%	\$ 5,453	\$ 7,117	-23.4%
Equine Drug Research (0.1% of TSH)	\$ 467	\$ 1,792	-74.0%	\$ 10,905	\$ 14,234	-23.4%
Higher Education Fund (0.1% of TSH)	\$ 467	\$ 1,792	-74.0%	\$ 10,905	\$ 14,234	-23.4%
KY General Fund (0.75% of TSH)	\$ 3,499	\$ 13,437	-74.0%	\$ 81,790	\$ 106,753	-23.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 13,997</u>	<u>\$ 53,749</u>	-74.0%	<u>\$ 327,159</u>	<u>\$ 427,012</u>	-23.4%

Kentucky Resident Advance Deposit Wagering Report for March, 2020

	Mar-20	Mar-19	% Change	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	\$ 1,467,799	\$ 866,115	69.5%	\$ 33,097,251	\$ 26,066,639	27.0%
Total Out-of-State Handle	\$ 20,150,363	\$ 15,583,632	29.3%	\$ 139,817,754	\$ 129,651,044	7.8%
Total ADW Handle (TAH)	\$ 21,618,161	\$ 16,449,746	31.4%	\$ 172,915,005	\$ 155,717,683	11.0%
Host Track (42.5% Allocation)	\$ 45,939	\$ 34,956	31.4%	\$ 367,444	\$ 330,900	11.0%
Purse (42.5% Allocation)	\$ 45,939	\$ 34,956	31.4%	\$ 367,444	\$ 330,900	11.0%
KY General Fund (15% Allocation)	\$ 16,214	\$ 12,337	31.4%	\$ 129,686	\$ 116,788	11.0%
Total KY Excise Tax (0.5% of TAH)	\$ 108,091	\$ 82,249	31.4%	\$ 864,575	\$ 778,588	11.0%



Kentucky Resident Advance Deposit Wagering Report for March, 2020 (Cont)

Lien Games	% of Total	Mar-20	Mar-19	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.00%		\$ 222	-100.0%	0.02%	\$ 5,929	\$ 5,420	9.4%
Total Out-of-State Handle	0.06%	\$ 12,707	\$ 15,002	-15.3%	0.09%	\$ 120,238	\$ 111,411	7.9%
Total Handle	0.06%	\$ 12,707	\$ 15,224	-16.5%	0.07%	\$ 126,167	\$ 116,831	8.0%
Host Track (42.5% Allocation)	0.06%	\$ 27	\$ 32	-16.5%	0.07%	\$ 268	\$ 248	8.0%
Purse (42.5% Allocation)	0.06%	\$ 27	\$ 32	-16.5%	0.07%	\$ 268	\$ 248	8.0%
KY General Fund (15% Allocation)	0.06%	\$ 10	\$ 11	-16.5%	0.07%	\$ 95	\$ 88	8.0%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 64	\$ 76	-16.5%	0.07%	\$ 631	\$ 584	8.0%

NYRabets	% of Total	Mar-20	Mar-19	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	1.25%	\$ 18,310	\$ 8,837	107.2%	1.77%	\$ 585,245	\$ 279,669	109.3%
Total Out-of-State Handle	1.81%	\$ 364,312	\$ 110,365	230.1%	2.21%	\$ 3,093,384	\$ 2,325,797	33.0%
Total Handle	1.77%	\$ 382,621	\$ 119,203	221.0%	2.13%	\$ 3,678,629	\$ 2,605,466	41.2%
Host Track (42.5% Allocation)	3.25%	\$ 813	\$ 253	489.2%	2.13%	\$ 7,817	\$ 5,537	41.2%
Purse (42.5% Allocation)	3.25%	\$ 813	\$ 253	489.2%	2.13%	\$ 7,817	\$ 5,537	41.2%
KY General Fund (15% Allocation)	3.25%	\$ 287	\$ 89	489.2%	2.13%	\$ 2,759	\$ 1,954	41.2%
Total KY Excise Tax (0.5% of TAH)	3.25%	\$ 3,512	\$ 596	489.2%	2.13%	\$ 18,393	\$ 13,027	41.2%

TVG	% of Total	Mar-20	Mar-19	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	35.59%	\$ 522,356	\$ 304,693	71.4%	27.58%	\$ 9,129,040	\$ 6,838,396	33.5%
Total Out-of-State Handle	35.30%	\$ 7,112,472	\$ 5,174,115	37.5%	34.41%	\$ 48,115,426	\$ 42,208,898	14.0%
Total Handle	35.32%	\$ 7,634,828	\$ 5,478,808	39.4%	33.11%	\$ 57,244,466	\$ 49,047,294	16.7%
Host Track (42.5% Allocation)	35.32%	\$ 16,224	\$ 11,642	39.4%	33.11%	\$ 121,644	\$ 104,225	16.7%
Purse (42.5% Allocation)	35.32%	\$ 16,224	\$ 11,642	39.4%	33.11%	\$ 121,644	\$ 104,225	16.7%
KY General Fund (15% Allocation)	35.32%	\$ 5,726	\$ 4,109	39.4%	33.11%	\$ 42,933	\$ 36,785	16.7%
Total KY Excise Tax (0.5% of TAH)	35.32%	\$ 38,174	\$ 27,394	39.4%	33.11%	\$ 286,222	\$ 245,236	16.7%

Kentucky Resident Advance Deposit Wagering Report for March, 2020 (Cont)

TwinSpires	% of Total	Mar-20	Mar-19	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	56.37%	\$ 827,371	\$ 489,999	68.9%	57.52%	\$ 19,038,841	\$ 14,775,854	28.9%
Total Out-of-State Handle	49.89%	\$ 10,052,750	\$ 8,443,020	19.1%	50.34%	\$ 70,380,962	\$ 66,559,487	5.7%
Total Handle	50.33%	\$ 10,880,121	\$ 8,933,019	21.8%	51.71%	\$ 89,419,803	\$ 81,335,340	9.9%
Host Track (42.5% Allocation)	50.33%	\$ 23,120	\$ 18,983	21.8%	51.71%	\$ 190,017	\$ 172,838	9.9%
Purse (42.5% Allocation)	50.33%	\$ 23,120	\$ 18,983	21.8%	51.71%	\$ 190,017	\$ 172,838	9.9%
KY General Fund (15% Allocation)	50.33%	\$ 8,160	\$ 6,700	21.8%	51.71%	\$ 67,065	\$ 61,002	9.9%
Total KY Excise Tax (0.5% of TAH)	50.33%	\$ 54,401	\$ 44,665	21.8%	51.71%	\$ 447,099	\$ 406,677	9.9%
Watch and Wager	% of Total	Mar-20	Mar-19	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.16%	\$ 2,338	\$ 438	433.6%	0.14%	\$ 44,860	\$ 26,922	66.6%
Total Out-of-State Handle	0.13%	\$ 25,469	\$ 10,746	137.0%	0.17%	\$ 234,811	\$ 104,130	125.5%
Total Handle	0.13%	\$ 27,807	\$ 11,185	148.6%	0.16%	\$ 279,672	\$ 131,052	113.4%
Host Track (42.5% Allocation)	0.13%	\$ 59	\$ 24	148.6%	0.16%	\$ 594	\$ 278	113.4%
Purse (42.5% Allocation)	0.13%	\$ 59	\$ 24	148.6%	0.16%	\$ 594	\$ 278	113.4%
KY General Fund (15% Allocation)	0.13%	\$ 21	\$ 8	148.6%	0.16%	\$ 210	\$ 98	113.4%
Total KY Excise Tax (0.5% of TAH)	0.13%	\$ 139	\$ 56	148.6%	0.16%	\$ 1,398	\$ 655	113.4%
Xpressbet	% of Total	Mar-20	Mar-19	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	6.44%	\$ 94,537	\$ 56,079	68.6%	12.58%	\$ 4,161,994	\$ 4,031,052	3.2%
Total Out-of-State Handle	12.28%	\$ 2,474,751	\$ 1,697,835	45.8%	12.09%	\$ 16,897,658	\$ 17,149,942	-1.5%
Total Handle	11.88%	\$ 2,569,288	\$ 1,753,913	46.5%	12.18%	\$ 21,059,651	\$ 21,180,994	-0.6%
Host Track (42.5% Allocation)	11.88%	\$ 5,460	\$ 3,727	46.5%	12.18%	\$ 44,752	\$ 45,010	-0.6%
Purse (42.5% Allocation)	11.88%	\$ 5,460	\$ 3,727	46.5%	12.18%	\$ 44,752	\$ 45,010	-0.6%
KY General Fund (15% Allocation)	11.88%	\$ 1,927	\$ 1,315	46.5%	12.18%	\$ 15,795	\$ 15,886	-0.6%
Total KY Excise Tax (0.5% of TAH)	11.88%	\$ 12,846	\$ 8,770	46.5%	12.18%	\$ 105,298	\$ 105,905	-0.6%

Note: Due to the COVID-19 pandemic, all racing associations ceased historical horse racing operations on at 11:59 p.m. EST on Sunday, March 15, 2020. Therefore, the following reports only include 15 days of wagering operations.



Kentucky Historical Horse Racing Report for March, 2020

	March-20	March-19	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 132,401,726	\$ 234,015,320	-43.4%	\$2,047,363,706	\$1,382,239,780	48.1%
Less: Returned to Public	\$ 121,081,138	\$ 213,952,275	-43.4%	\$1,873,282,154	\$1,264,749,577	48.1%
Less: Breakage	\$ 53,611	\$ 149,331		\$ 861,761	\$ 863,813	
Less: Settlement	\$ 211,118	\$ 241,818		\$ 1,968,890	\$ 1,682,161	
Gross Commission	\$ 11,055,859	\$ 19,671,897	-43.8%	\$ 171,250,902	\$ 114,944,229	49.0%
TB Development Fund (See Note 1)	\$ 915,377	\$ 1,628,265	-43.8%	\$ 14,113,006	\$ 9,497,244	48.6%
SB Development Fund (See Note 2)	\$ 103,515	\$ 169,133	-38.8%	\$ 1,656,296	\$ 1,159,405	42.9%
Equine Industry Program (See Note 3)	\$ -	\$ -	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 967,134	\$ 1,712,832	-43.5%	\$ 13,651,154	\$ 8,786,947	55.4%
Total KY Excise Tax (1.5% of Total Handle)	\$ 1,986,026	\$ 3,510,230	-43.4%	\$ 30,710,456	\$ 20,733,597	48.1%
% of Gross Commission	18.0%	17.8%		17.9%	18.0%	
Net Commission + Breakage	\$ 9,123,445	\$ 16,310,998	-44.1%	\$ 141,402,208	\$ 95,074,446	48.7%
% of Total Handle	6.89%	6.97%		6.91%	6.88%	
Number of HHR Terminals	2,991	2,734	9.4%	2,991	2,734	9.4%
Average Daily Handle	\$ 8,826,782	\$ 7,548,881	16.9%	\$ 7,904,879	\$ 5,420,548	45.8%
Handle / Day / Machine	\$ 2,951	\$ 2,761	6.9%	\$ 2,643	\$ 1,983	33.3%
Gross Commission / Day / Machine	\$ 246	\$ 232	6.2%	\$ 221	\$ 165	34.1%

	March-20	Feb-20	% Change	Since Inception	
Total Handle	\$ 132,401,726	\$ 270,360,707	-51.0%	Total Handle	\$7,826,366,383
Total Kentucky Excise Tax	\$ 1,986,026	\$ 4,055,411	-51.0%	Total Kentucky Excise Tax	\$117,395,496
Average Daily Handle	\$ 8,826,782	\$ 9,322,783	-5.3%	Total KY General Fund	\$46,338,501

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 March, 2020

	March-20	March-19	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 56,584,550	\$ 92,602,595	-38.9%	\$ 866,815,033	\$ 406,902,164	113.0%
Less: Returned to Public	\$ 51,480,694	\$ 83,888,722	-38.6%	\$ 787,735,371	\$ 367,608,865	114.3%
Less: Breakage	\$ 0	\$ 0		\$ 0	\$ 0	50.0%
Less: Settlement	\$ 109,442	\$ 40,331		\$ 301,384	\$ 440,770	-31.6%
Gross Commission	<u>\$ 4,994,414</u>	<u>\$ 8,673,542</u>	-42.4%	<u>\$ 78,778,278</u>	<u>\$ 38,852,528</u>	102.8%
TB Development Fund (See Note 1)	\$ 424,384	\$ 694,519	-38.9%	\$ 6,501,113	\$ 3,051,766	113.0%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 271,057	\$ 52,856	412.8%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 133,443	\$ 26,021	412.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 133,443	\$ 26,022	412.8%
Kentucky General Fund (Note 5)	\$ 424,384	\$ 694,519	-38.9%	\$ 5,963,169	\$ 2,946,867	102.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 848,768</u>	<u>\$ 1,389,039</u>	-38.9%	<u>\$ 13,002,225</u>	<u>\$ 6,103,532</u>	113.0%
% of Gross Commission	17.0%	16.0%		16.5%	15.7%	
Net Commission + Breakage	\$ 4,145,646	\$ 7,284,503	-43.1%	\$ 65,776,052	\$ 32,748,996	100.8%
% of Total Handle	7.33%	7.87%		7.59%	8.05%	
Number of HHR Terminals	1000	900	11.1%	1000	900	11.1%
Average Daily Handle	\$ 3,772,303	\$ 2,987,180	26.3%	\$ 3,346,776	\$ 2,014,367	66.1%
Handle / Day / Machine	\$ 3,772	\$ 3,319	13.7%	\$ 3,347	\$ 2,238	49.5%
Gross Commission / Day / Machine	\$ 333	\$ 311	7.1%	\$ 304	\$ 214	42.3%

	March-20	Feb-20	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 56,584,550	\$ 113,107,910	-50.0%	Total Handle	\$1,537,110,306
Total Kentucky Excise Tax	\$ 848,768	\$ 1,696,619	-50.0%	Total Kentucky Excise Tax	\$23,056,655
Average Daily Handle	\$ 3,772,303	\$ 3,900,273	-3.3%	Total KY General Fund	\$10,885,484

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 March, 2020

	March-20	March-19	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 7,309,480	\$ 9,532,446	-23.3%	\$ 86,961,352	\$ 70,566,595	23.2%
Less: Returned to Public	\$ 6,664,719	\$ 8,775,534	-24.1%	\$ 79,755,473	\$ 64,976,170	22.7%
Less: Breakage	\$ 385	\$ 835		\$ 7,345	\$ 6,707	9.5%
Less: Settlement	\$ (14,731)	\$ (974)		\$ (12,882)	\$ (54,859)	-76.5%
Gross Commission	<u>\$ 659,108</u>	<u>\$ 757,051</u>	-12.9%	<u>\$ 7,211,416</u>	<u>\$ 5,638,576</u>	27.9%
TB Development Fund (See Note 1)	\$ 54,821	\$ 71,493	-23.3%	\$ 652,210	\$ 529,249	23.2%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 28,250	\$ 45,123	-37.4%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 13,908	\$ 22,214	-37.4%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 13,908	\$ 22,214	-37.4%
Kentucky General Fund (Note 5)	\$ 54,821	\$ 71,493	-23.3%	\$ 596,145	\$ 439,698	35.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 109,642</u>	<u>\$ 142,987</u>	-23.3%	<u>\$ 1,304,420</u>	<u>\$ 1,058,499</u>	23.2%
% of Gross Commission	16.6%	18.9%		18.1%	18.8%	
Net Commission + Breakage	\$ 549,850	\$ 614,900	-10.6%	\$ 5,914,340	\$ 4,586,784	28.9%
% of Total Handle	7.52%	6.45%		6.80%	6.50%	
Number of HHR Terminals	300	179	67.6%	300	179	67.6%
Average Daily Handle	\$ 487,299	\$ 307,498	58.5%	\$ 335,758	\$ 259,436	29.4%
Handle / Day / Machine	\$ 1,624	\$ 1,718	-5.4%	\$ 1,119	\$ 1,449	-22.8%
Gross Commission / Day / Machine	\$ 146	\$ 136	7.4%	\$ 93	\$ 116	-19.9%
	March-20	Feb-20	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 7,309,480	\$ 12,864,804	-43.2%	Total Handle	\$516,455,169	
Total Kentucky Excise Tax	\$ 109,642	\$ 192,972	-43.2%	Total Kentucky Excise Tax	\$7,746,828	
Average Daily Handle	\$ 487,299	\$ 443,614	9.8%	Total KY General Fund	\$2,954,214	

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 March, 2020

	March-20	March-19	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 20,702,951	\$ 33,826,695	-38.8%	\$ 331,259,103	\$ 231,881,067	42.9%
Less: Returned to Public	\$ 18,992,305	\$ 31,037,250	-38.8%	\$ 303,819,792	\$ 212,728,934	42.8%
Less: Breakage	\$ 37,155	\$ 117,069		\$ 700,929	\$ 717,737	-2.3%
Less: Settlement	\$ 54,523	\$ 185,080		\$ 1,520,389	\$ 1,236,712	22.9%
Gross Commission	<u>\$ 1,618,968</u>	<u>\$ 2,487,296</u>	-34.9%	<u>\$ 25,217,994</u>	<u>\$ 17,197,685</u>	46.6%
TB Development Fund (See Note 1)	\$ 77,636	\$ 126,850	-38.8%	\$ 1,242,222	\$ 869,554	42.9%
SB Development Fund (See Note 2)	\$ 103,515	\$ 169,133	-38.8%	\$ 1,656,296	\$ 1,159,405	42.9%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 93,004	\$ 136,605	-31.9%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 45,787	\$ 67,251	-31.9%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 45,787	\$ 67,251	-31.9%
Kentucky General Fund (Note 5)	\$ 129,393	\$ 211,417	-38.8%	\$ 1,885,792	\$ 1,178,149	60.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 310,544</u>	<u>\$ 507,400</u>	-38.8%	<u>\$ 4,968,887</u>	<u>\$ 3,478,216</u>	42.9%
% of Gross Commission	19.2%	20.4%		19.7%	20.2%	
Net Commission + Breakage	\$ 1,345,578	\$ 2,096,964	-35.8%	\$ 20,950,037	\$ 14,437,206	45.1%
% of Total Handle	6.50%	6.20%		6.32%	6.23%	
Number of HHR Terminals	938	902	4.0%	938	902	4.0%
Average Daily Handle	\$ 1,380,197	\$ 1,091,184	26.5%	\$ 1,278,993	\$ 849,381	50.6%
Handle / Day / Machine	\$ 1,471	\$ 1,210	21.6%	\$ 1,364	\$ 942	44.8%
Gross Commission / Day / Machine	\$ 115	\$ 89	29.4%	\$ 104	\$ 70	48.6%
	March-20	Feb-20	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 20,702,951	\$ 43,042,958	-51.9%	Total Handle	\$1,377,367,584	
Total Kentucky Excise Tax	\$ 310,544	\$ 645,644	-51.9%	Total Kentucky Excise Tax	\$20,660,514	
Average Daily Handle	\$ 1,380,197	\$ 1,484,240	-7.0%	Total KY General Fund	\$7,184,139	

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 March, 2020

	March-20	March-19	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 47,804,745	\$ 98,053,585	-51.2%	\$ 762,328,217	\$ 672,889,955	13.3%
Less: Returned to Public	\$ 43,943,420	\$ 90,250,770	-51.3%	\$ 701,971,517	\$ 619,435,608	13.3%
Less: Breakage	\$ 16,072	\$ 31,427		\$ 153,487	\$ 139,369	10.1%
Less: Settlement	\$ 61,883	\$ 17,381		\$ 159,999	\$ 59,538	168.7%
Gross Commission	<u>\$ 3,783,370</u>	<u>\$ 7,754,007</u>	-51.2%	<u>\$ 60,043,214</u>	<u>\$ 53,255,440</u>	12.7%
TB Development Fund (See Note 1)	\$ 358,536	\$ 735,402	-51.2%	\$ 5,717,462	\$ 5,046,675	13.3%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 257,689	\$ 415,416	-38.0%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 126,862	\$ 204,513	-38.0%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 126,862	\$ 204,513	-38.0%
Kentucky General Fund (Note 5)	\$ 358,536	\$ 735,402	-51.2%	\$ 5,206,048	\$ 4,222,233	23.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 717,071</u>	<u>\$ 1,470,804</u>	-51.2%	<u>\$ 11,434,923</u>	<u>\$ 10,093,349</u>	13.3%
% of Gross Commission	19.0%	19.0%		19.0%	19.0%	
Net Commission + Breakage	\$ 3,082,370	\$ 6,314,631	-51.2%	\$ 48,761,778	\$ 43,301,460	12.6%
% of Total Handle	6.45%	6.44%		6.40%	6.44%	
Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 3,186,983	\$ 3,163,019	0.8%	\$ 2,943,352	\$ 2,464,798	19.4%
Handle / Day / Machine	\$ 4,232	\$ 4,201	0.8%	\$ 3,909	\$ 3,273	19.4%
Gross Commission / Day / Machine	\$ 335	\$ 332	0.8%	\$ 308	\$ 259	18.8%

	March-20	Feb-20	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 47,804,745	\$ 101,345,034	-52.8%	Total Handle	\$4,395,433,325
Total Kentucky Excise Tax	\$ 717,071	\$ 1,520,176	-52.8%	Total Kentucky Excise Tax	\$65,931,500
Average Daily Handle	\$ 3,186,983	\$ 3,494,656	-8.8%	Total KY General Fund	\$25,314,664

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.