

**Kentucky Pari-Mutuel Excise Tax and BIF by Source, FYTD 2021**  
December-2020

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Program		Higher Education Program		Backside Improvement *		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax FYTD			
	% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund			
	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total		
<b>Live</b>	\$ 61,922	0.5%	\$ 10,233	0.3%			\$ 18,151	2.7%	\$ 9,075	2.5%	\$ 9,075	2.5%	\$ 41,283	100.0%			\$ 29,716	0.3%	\$ 179,454	0.6%				
Churchill Downs	\$ 27,195	0.2%					\$ 7,252	1.1%	\$ 3,626	1.0%	\$ 3,626	1.0%	\$ 18,131	43.9%			\$ 12,692	0.1%	\$ 72,522	0.2%				
Ellis Park	\$ 7,507	0.1%					\$ 2,001	0.3%	\$ 1,001	0.3%	\$ 1,001	0.3%	\$ 5,005	12.1%			\$ 3,503	0.0%	\$ 20,020	0.1%				
Keeneland	\$ 23,641	0.2%					\$ 6,305	0.9%	\$ 3,152	0.9%	\$ 3,152	0.9%	\$ 15,761	38.2%			\$ 11,033	0.1%	\$ 63,044	0.2%				
Kentucky Downs	\$ 2,492	0.0%					\$ 665	0.1%	\$ 332	0.1%	\$ 332	0.1%	\$ 1,662	4.0%			\$ 1,163	0.0%	\$ 6,646	0.0%				
Oak Grove			\$ 782	0.0%			\$ 125	0.0%	\$ 62	0.0%	\$ 62	0.0%					\$ 62	0.0%	\$ 1,093	0.0%				
The Red Mile			\$ 9,451	0.3%			\$ 1,513	0.2%	\$ 756	0.2%	\$ 756	0.2%					\$ 756	0.0%	\$ 13,232	0.0%				
Turfway Park	\$ 1,086	0.0%					\$ 290	0.0%	\$ 145	0.0%	\$ 145	0.0%	\$ 724	1.8%			\$ 507	0.0%	\$ 2,897	0.0%				
<b>Simulcast</b>	\$ 568,308	4.8%	\$ 21,525	0.7%	\$ 5,377	100%	\$ 14,850	2.2%	\$ 29,706	8.3%	\$ 29,706	8.3%					\$ 222,780	1.9%	\$ 892,251	3.0%				
Churchill Downs	\$ 19,265	0.2%	\$ 236	0.0%	\$ 32	0.6%	\$ 488	0.1%	\$ 977	0.3%	\$ 977	0.3%					\$ 7,325	0.1%	\$ 29,300	0.1%				
Ellis Park	\$ 104,564	0.9%	\$ 12,139	0.4%	\$ 325	6.0%	\$ 2,925	0.4%	\$ 5,852	1.6%	\$ 5,852	1.6%					\$ 43,886	0.4%	\$ 175,543	0.6%				
Keeneland	\$ 323,051	2.8%			\$ 1,951	36.3%	\$ 8,097	1.2%	\$ 16,194	4.5%	\$ 16,194	4.5%					\$ 121,451	1.0%	\$ 486,937	1.7%				
Kentucky Downs	\$ 96,465	0.8%	\$ 9,135	0.3%	\$ 2,668	49.6%	\$ 2,705	0.4%	\$ 5,415	1.5%	\$ 5,415	1.5%					\$ 40,601	0.3%	\$ 162,403	0.6%				
Oak Grove	\$ -	0.0%	\$ -																					
The Red Mile																								
Turfway Park	\$ 24,963	0.2%	\$ 15	0.0%	\$ 402	7.5%	\$ 634	0.1%	\$ 1,269	0.4%	\$ 1,269	0.4%					\$ 9,517	0.1%	\$ 38,069	0.1%				
<b>ADW</b>															\$ 466,369	100.0%	\$ 466,369	100.0%	\$ 164,603	1.4%	\$ 1,097,341	3.8%		
Amwest															\$ 1,621	0.3%	\$ 1,621	0.3%	\$ 572	0.0%	\$ 3,814	0.0%		
eBet															\$ 1,122	0.2%	\$ 1,122	0.2%	\$ 396	0.0%	\$ 2,641	0.0%		
Lien Games															\$ 314	0.1%	\$ 314	0.1%	\$ 110	0.0%	\$ 738	0.0%		
NYRA															\$ 13,084	2.8%	\$ 13,084	2.8%	\$ 4,619	0.0%	\$ 30,788	0.1%		
TVG															\$ 154,457	33.1%	\$ 154,457	33.1%	\$ 54,514	0.5%	\$ 363,428	1.2%		
TwinSpires															\$ 246,238	52.8%	\$ 246,238	52.8%	\$ 86,908	0.7%	\$ 579,384	2.0%		
Watch and Wager															\$ 378	0.1%	\$ 378	0.1%	\$ 133	0.0%	\$ 888	0.0%		
XpressBet															\$ 49,155	10.5%	\$ 49,155	10.5%	\$ 17,350	0.1%	\$ 115,660	0.4%		
<b>HHR</b>	\$ 11,116,364	94.6%	\$ 3,237,331	99.0%			\$ 650,000	95.2%	\$ 320,000	89.2%	\$ 320,000	89.2%					\$ 11,445,030	96.5%	\$ 27,088,725	92.6%				
Derby City Gaming	\$ 4,468,357	38.0%					\$ 250,499	36.7%	\$ 123,323	34.4%	\$ 123,323	34.4%					\$ 3,971,213	33.5%	\$ 8,936,716	30.5%				
Ellis Park	\$ 782,546	6.7%					\$ 46,370	6.8%	\$ 22,828	6.4%	\$ 22,828	6.4%					\$ 690,518	5.8%	\$ 1,565,091	5.3%				
Keeneland/Red Mile	\$ 971,506	8.3%	\$ 1,295,341	39.6%			\$ 106,214	15.6%	\$ 52,290	14.6%	\$ 52,290	14.6%					\$ 1,408,382	11.9%	\$ 3,886,023	13.3%				
Kentucky Downs	\$ 4,586,288	39.0%					\$ 246,917	36.2%	\$ 121,559	33.9%	\$ 121,559	33.9%					\$ 4,096,253	34.5%	\$ 9,172,576	31.4%				
Newport Racing	\$ 307,668	2.6%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ 307,668	2.6%	\$ 615,336	2.1%				
Oak Grove	\$ -	0.0%	\$ 1,941,990	59.4%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ 970,995	8.2%	\$ 2,912,984	10.0%				
<b>Grand Total</b>	\$ 11,746,594	100.0%	\$ 3,269,088	100.0%	\$ 5,377	100%	\$ 683,001	100.0%	\$ 358,781	100.0%	\$ 358,780	100.0%	\$ 41,283	100.0%	\$ 466,369	100.0%	\$ 466,369	100.0%	\$ 11,862,129	100.0%	\$ 29,257,771	100.0%		

\* The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.



## Kentucky Live and Simulcast Wagering Report December 2020

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	13	17	-23.5%	148	152	-2.6%
<b>On Track Handle</b>	\$ 144,858	\$ 1,231,877	-88.2%	\$ 9,075,048	\$ 35,987,301	-74.8%
<b>Less: Return to the Public</b>	\$ 115,901	\$ 984,546	-88.2%	\$ 7,266,379	\$ 28,933,336	-74.9%
<b>Less: Breakage</b>	\$ 776	\$ 6,364	-87.8%	\$ 52,989	\$ 224,935	-76.4%
<b>Gross Commission</b>	<u>\$ 28,181</u>	<u>\$ 240,967</u>	<u>-88.3%</u>	<u>\$ 1,755,680</u>	<u>\$ 6,829,031</u>	<u>-74.3%</u>
TB Development Fund	\$ 1,086	\$ 9,239	-88.2%	\$ 61,923	\$ 260,281	-76.2%
SB Development Fund	\$ -	\$ -		\$ 10,233	\$ 16,039	-36.2%
Equine Industry Program	\$ 290	\$ 2,464	-88.2%	\$ 18,150	\$ 71,975	-74.8%
Equine Drug Research	\$ 145	\$ 1,232	-88.2%	\$ 9,075	\$ 35,987	-74.8%
Higher Education Fund	\$ 145	\$ 1,232	-88.2%	\$ 9,075	\$ 35,987	-74.8%
Ky General Fund	\$ 507	\$ 4,312	-88.2%	\$ 29,716	\$ 122,748	-75.8%
<b>Total Kentucky Excise Tax (1.5%) (Note 1)</b>	<u>\$ 2,173</u>	<u>\$ 18,478</u>	<u>-88.2%</u>	<u>\$ 138,172</u>	<u>\$ 543,017</u>	<u>-74.6%</u>
Backside Improvement Fund (Note 1)	\$ 724	\$ 6,159	-88.2%	\$ 41,282	\$ 173,521	-76.2%
<b>Net Commission</b>	\$ 25,284	\$ 216,329	-88.3%	\$ 1,576,226	\$ 6,112,492	-74.2%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ 342,654	\$ 622,730	-45.0%	\$ 5,082,618	\$ 6,592,706	-22.9%
Kentucky ADW's	\$ 2,482,437	\$ 2,006,108	23.7%	\$ 63,808,245	\$ 29,166,284	118.8%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ 29,304,086	\$ 26,343,471	11.2%	\$ 641,035,735	\$ 386,362,502	65.9%
<b>All Sources Handle</b>	<u>\$ 32,274,035</u>	<u>\$ 30,204,186</u>	<u>6.9%</u>	<u>\$ 719,001,645</u>	<u>\$ 458,108,793</u>	<u>56.9%</u>
<b>Average Daily Handle - On Track</b>	\$ 11,143	\$ 72,463	-84.6%	\$ 61,318	\$ 236,759	-74.1%
<b>Average Daily Handle - All Sources</b>	\$ 2,482,618	\$ 1,776,717	39.7%	\$ 4,858,119	\$ 3,013,874	61.2%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 3,725,433	\$ 6,562,911	-43.2%	\$ 28,741,477	\$ 52,698,485	-45.5%
Standardbred	\$ 1,648,070	\$ 1,496,140	10.2%	\$ 11,577,334	\$ 11,612,386	-0.3%
Qtr/Arabian	\$ 43,864	\$ 29,424	49.1%	\$ 290,780	\$ 300,337	-3.2%
<b>Total Handle</b>	<u>\$ 5,417,367</u>	<u>\$ 8,088,475</u>	<u>-33.0%</u>	<u>\$ 40,609,590</u>	<u>\$ 64,611,208</u>	<u>-37.1%</u>
TB Development Fund	\$ 73,026	\$ 131,258	-44.4%	\$ 568,310	\$ 1,041,178	-45.4%
SB Development Fund	\$ 2,115	\$ 3,796	-44.3%	\$ 21,525	\$ 23,796	-9.5%
QH Development Fund	\$ 523	\$ 577	-9.4%	\$ 4,244	\$ 5,087	-16.6%
Equine Industry Program*	\$ 1,892	\$ 3,391	-44.2%	\$ 14,852	\$ 26,752	-44.5%
Equine Drug Research	\$ 3,783	\$ 6,782	-44.2%	\$ 29,704	\$ 53,503	-44.5%
Higher Education Fund	\$ 3,783	\$ 6,782	-44.2%	\$ 29,704	\$ 53,503	-44.5%
Ky General Fund	\$ 28,374	\$ 50,862	-44.2%	\$ 222,780	\$ 401,273	-44.5%
<b>Total Kentucky Excise Tax</b>	<u>\$ 113,496</u>	<u>\$ 203,447</u>	<u>-44.2%</u>	<u>\$ 891,118</u>	<u>\$ 1,605,092</u>	<u>-44.5%</u>

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

\* Rate is .05% for Simulcast only

## Monthly Track Report - Bluegrass Downs

December, 2020

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	0		0	6	-100.0%
<b>On Track Handle</b>	\$ -	\$ -		\$ -	\$ 5,930	-100.0%
<b>Less: Return to the Public</b>	\$ -	\$ -		\$ -	\$ 4,659	-100.0%
<b>Less: Breakage</b>	\$ -	\$ -		\$ -	\$ 43	-100.0%
<b>Gross Commission</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 1,228</u>	-100.0%
SB Development Fund	\$ -	\$ -		\$ -	\$ 74	-100.0%
Equine Industry Program	\$ -	\$ -		\$ -	\$ 12	-100.0%
Equine Drug Research	\$ -	\$ -		\$ -	\$ 6	-100.0%
Higher Education Fund	\$ -	\$ -		\$ -	\$ 6	-100.0%
Ky General Fund	\$ -	\$ -		\$ -	\$ 6	-100.0%
<b>Total Kentucky Excise Tax (1.75%)</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 104</u>	-100.0%
<b>Net Commission</b>	\$ -	\$ -		\$ -	\$ 1,124	-100.0%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ -		\$ -	\$ -	
Kentucky ADW's	\$ -	\$ -		\$ -	\$ -	
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ -	\$ -	
<b>All Sources Handle</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 5,930</u>	-100.0%
<b>Average Daily Handle - On Track</b>					\$ 988	-100.0%
<b>Average Daily Handle - All Sources</b>					\$ 988	-100.0%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ -	\$ -		\$ -	\$ 639,580	-100.0%
Standardbred	\$ -	\$ -		\$ -	\$ 24,049	-100.0%
Qtr/Arabian	\$ -	\$ -		\$ -	\$ 1,243	-100.0%
<b>Total Handle</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 664,872</u>	-100.0%
TB Development Fund						
SB Development Fund						
QH Development Fund						ONLY TAXED ON LIVE RACING (per KRS 138.510)
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
<b>Total Kentucky Excise Tax</b>	<u>_____</u>	<u>_____</u>		<u>_____</u>	<u>_____</u>	

## Monthly Track Report - Churchill Downs

December 2020

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	1	-100.0%	38	36	5.6%
<b>On Track Handle</b>	\$ -	\$ 244,748	-100.0%	\$ 3,626,053	\$ 10,816,547	-66.5%
<b>Less: Return to the Public</b>	\$ -	\$ 194,938	-100.0%	\$ 2,897,629	\$ 8,629,523	-66.4%
<b>Less: Breakage</b>	\$ -	\$ 1,483	-100.0%	\$ 24,202	\$ 69,730	-65.3%
<b>Gross Commission</b>	<u>\$ -</u>	<u>\$ 48,326</u>	<u>-100.0%</u>	<u>\$ 704,222</u>	<u>\$ 2,117,294</u>	<u>-66.7%</u>
TB Development Fund	\$ -	\$ 1,836	-100.0%	\$ 27,195	\$ 81,124	-66.5%
Equine Industry Program	\$ -	\$ 489	-100.0%	\$ 7,252	\$ 21,633	-66.5%
Equine Drug Research	\$ -	\$ 245	-100.0%	\$ 3,626	\$ 10,817	-66.5%
Higher Education Fund	\$ -	\$ 245	-100.0%	\$ 3,626	\$ 10,817	-66.5%
Ky General Fund	\$ -	\$ 857	-100.0%	\$ 12,691	\$ 37,858	-66.5%
<b>Total Kentucky Excise Tax (1.5%) (Note 1)</b>	<u>\$ -</u>	<u>\$ 3,671</u>	<u>-100.0%</u>	<u>\$ 54,391</u>	<u>\$ 162,248</u>	<u>-66.5%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ 1,224	-100.0%	\$ 18,130	\$ 54,083	-66.5%
<b>Net Commission</b>	\$ -	\$ 43,431	-100.0%	\$ 631,701	\$ 1,900,963	-66.8%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ 74,529	-100.0%	\$ 2,703,204	\$ 2,633,990	2.6%
Kentucky ADW's	\$ -	\$ 463,401	-100.0%	\$ 35,550,786	\$ 12,854,448	176.6%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ 5,414,033	-100.0%	\$ 303,112,241	\$ 152,611,763	98.6%
<b>All Sources Handle</b>	<u>\$ -</u>	<u>\$ 6,196,711</u>	<u>-100.0%</u>	<u>\$ 344,992,284</u>	<u>\$ 178,916,748</u>	<u>92.8%</u>
<b>Average Daily Handle - On Track</b>		\$ 244,748	-100.0%	\$ 95,422	\$ 300,460	-68.2%
<b>Average Daily Handle - All Sources</b>		\$ 6,196,711	-100.0%	\$ 9,078,744	\$ 4,969,910	82.7%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 963,271	\$ 1,664,745	-42.1%	\$ 963,271	\$ 14,820,611	-93.5%
Standardbred	\$ 11,799	\$ 12,793	-7.8%	\$ 11,799	\$ 61,370	-80.8%
Qtr/Arabian	\$ 1,598	\$ 5,782	-72.4%	\$ 1,598	\$ 76,709	-97.9%
<b>Total Handle</b>	<u>\$ 976,669</u>	<u>\$ 1,683,321</u>	<u>-42.0%</u>	<u>\$ 976,669</u>	<u>\$ 14,958,690</u>	<u>-93.5%</u>
TB Development Fund	\$ 19,265	\$ 33,295	-42.1%	\$ 19,265	\$ 296,412	-93.5%
SB Development Fund	\$ 236	\$ 256	-7.8%	\$ 236	\$ 1,227	-80.8%
QH Development Fund	\$ 32	\$ 116	-72.4%	\$ 32	\$ 1,534	-97.9%
Equine Industry Program*	\$ 488	\$ 842	-42.0%	\$ 488	\$ 7,479	-93.5%
Equine Drug Research	\$ 977	\$ 1,683	-42.0%	\$ 977	\$ 14,959	-93.5%
Higher Education Fund	\$ 977	\$ 1,683	-42.0%	\$ 977	\$ 14,959	-93.5%
Ky General Fund	\$ 7,325	\$ 12,625	-42.0%	\$ 7,325	\$ 112,190	-93.5%
<b>Total Kentucky Excise Tax (3%)</b>	<u>\$ 29,300</u>	<u>\$ 50,500</u>	<u>-42.0%</u>	<u>\$ 29,300</u>	<u>\$ 448,761</u>	<u>-93.5%</u>

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

\* Rate is .05% for Simulcast only

**Monthly Track Report - Ellis Park  
December 2020**

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	0		25	26	-3.8%
<b>On Track Handle</b>	\$ -	\$ -		\$ 1,000,965	\$ 3,945,581	-74.6%
<b>Less: Return to the Public</b>	\$ -	\$ -		\$ 796,412	\$ 3,137,478	-74.6%
<b>Less: Breakage</b>	\$ -	\$ -		\$ 8,359	\$ 30,803	-72.9%
<b>Gross Commission</b>	\$ -	\$ -		\$ 196,195	\$ 777,300	-74.8%
TB Development Fund	\$ -	\$ -		\$ 7,507	\$ 29,592	-74.6%
Equine Industry Program	\$ -	\$ -		\$ 2,002	\$ 7,891	-74.6%
Equine Drug Research	\$ -	\$ -		\$ 1,001	\$ 3,946	-74.6%
Higher Education Fund	\$ -	\$ -		\$ 1,001	\$ 3,946	-74.6%
Ky General Fund	\$ -	\$ -		\$ 3,503	\$ 13,810	-74.6%
<b>Total Kentucky Excise Tax (1.5%) (Note 1)</b>	\$ -	\$ -		\$ 15,014	\$ 59,184	-74.6%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 5,005	\$ 19,728	-74.6%
<b>Net Commission</b>	\$ -	\$ -		\$ 176,175	\$ 698,389	-74.8%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ -		\$ 532,769	\$ 1,357,160	-60.7%
Kentucky ADW's	\$ -	\$ -		\$ 4,074,802	\$ 2,641,942	54.2%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 42,409,100	\$ 37,917,649	11.8%
<b>All Sources Handle</b>	\$ -	\$ -		\$ 48,017,636	\$ 45,862,332	4.7%
<b>Average Daily Handle - On Track</b>				\$ 40,039	\$ 151,753	-73.6%
<b>Average Daily Handle - All Sources</b>				\$ 1,920,705	\$ 1,763,936	8.9%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 585,372	\$ 943,380	-37.9%	\$ 5,228,250	\$ 6,888,406	-24.1%
Standardbred	\$ 47,879	\$ 96,479	-50.4%	\$ 606,927	\$ 576,712	5.2%
Qtr/Arabian	\$ 674	\$ -		\$ 16,280	\$ 141	11479.0%
<b>Total Handle</b>	\$ 633,924	\$ 1,039,859	-39.0%	\$ 5,851,457	\$ 7,465,258	-21.6%
TB Development Fund	\$ 11,707	\$ 18,868	-37.9%	\$ 104,565	\$ 137,768	-24.1%
SB Development Fund	\$ 958	\$ 1,930	-50.4%	\$ 12,139	\$ 11,534	5.2%
QH Development Fund	\$ 13	\$ -		\$ 326	\$ 3	11479.0%
Equine Industry Program*	\$ 317	\$ 520	-39.0%	\$ 2,926	\$ 3,733	-21.6%
Equine Drug Research	\$ 634	\$ 1,040	-39.0%	\$ 5,851	\$ 7,465	-21.6%
Higher Education Fund	\$ 634	\$ 1,040	-39.0%	\$ 5,851	\$ 7,465	-21.6%
Ky General Fund	\$ 4,754	\$ 7,799	-39.0%	\$ 43,886	\$ 55,989	-21.6%
<b>Total Kentucky Excise Tax (3%)</b>	\$ 19,018	\$ 31,196	-39.0%	\$ 175,544	\$ 223,958	-21.6%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

\* Rate is .05% for Simulcast only

**Monthly Track Report - Keeneland  
December 2020**

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	0		22	17	29.4%
<b>On Track Handle</b>	\$ -	\$ -		\$ 3,152,200	\$ 17,320,852	<b>-81.8%</b>
<b>Less: Return to the Public</b>	\$ -	\$ -		\$ 2,549,822	\$ 14,044,361	<b>-81.8%</b>
<b>Less: Breakage</b>	\$ -	\$ -		\$ 108,172	\$ 108,172	0.0%
<b>Gross Commission</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 494,206</u>	<u>\$ 3,168,320</u>	<b>-84.4%</b>
TB Development Fund	\$ -	\$ -		\$ 23,641	\$ 129,906	<b>-81.8%</b>
Equine Industry Program	\$ -	\$ -		\$ 6,304	\$ 34,642	<b>-81.8%</b>
Equine Drug Research	\$ -	\$ -		\$ 3,152	\$ 17,321	<b>-81.8%</b>
Higher Education Fund	\$ -	\$ -		\$ 3,152	\$ 17,321	<b>-81.8%</b>
Ky General Fund	\$ -	\$ -		\$ 11,033	\$ 60,623	<b>-81.8%</b>
<b>Total Kentucky Excise Tax (1.5%) (Note 1)</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 47,283</u>	<u>\$ 259,813</u>	<b>-81.8%</b>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 15,761	\$ 86,604	<b>-81.8%</b>
<b>Net Commission</b>	\$ -	\$ -		\$ 431,162	\$ 2,821,903	<b>-84.7%</b>
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,041,783	\$ 1,361,340	<b>-23.5%</b>
Kentucky ADW's	\$ -	\$ -		\$ 17,248,408	\$ 10,108,626	70.6%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 190,086,649	\$ 131,417,098	44.6%
<b>All Sources Handle</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 211,529,040</u>	<u>\$ 160,207,916</u>	32.0%
<b>Average Daily Handle - On Track</b>				\$ 143,282	\$ 1,018,874	<b>-85.9%</b>
<b>Average Daily Handle - All Sources</b>				\$ 9,614,956	\$ 9,423,995	2.0%

Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 1,339,712	\$ 2,132,734	<b>-37.2%</b>	\$ 16,152,592	\$ 17,496,959	<b>-7.7%</b>
Standardbred						
Qtr/Arabian	\$ 1,156	\$ 4,855	<b>-76.2%</b>	\$ 40,852	\$ 30,197	35.3%
<b>Total Handle</b>	<u>\$ 1,340,868</u>	<u>\$ 2,137,589</u>	<b>-37.3%</b>	<u>\$ 16,193,444</u>	<u>\$ 17,527,156</u>	<b>-7.6%</b>
TB Development Fund	\$ 26,794	\$ 42,655	<b>-37.2%</b>	\$ 323,052	\$ 349,939	<b>-7.7%</b>
SB Development Fund						
QH Development Fund	\$ 23	\$ 97	<b>-76.2%</b>	\$ 817	\$ 604	35.3%
Equine Industry Program*	\$ 670	\$ 1,069	<b>-37.3%</b>	\$ 8,097	\$ 8,764	<b>-7.6%</b>
Equine Drug Research	\$ 1,341	\$ 2,138	<b>-37.3%</b>	\$ 16,193	\$ 17,527	<b>-7.6%</b>
Higher Education Fund	\$ 1,341	\$ 2,138	<b>-37.3%</b>	\$ 16,193	\$ 17,527	<b>-7.6%</b>
Ky General Fund	\$ 10,057	\$ 16,032	<b>-37.3%</b>	\$ 121,451	\$ 131,454	<b>-7.6%</b>
<b>Total Kentucky Excise Tax (3%)</b>	<u>\$ 40,226</u>	<u>\$ 64,128</u>	<b>-37.3%</b>	<u>\$ 485,803</u>	<u>\$ 525,815</u>	<b>-7.6%</b>

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

\* Rate is .05% for Simulcast only

## Monthly Track Report - Kentucky Downs

December 2020

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	0		6	5	20.0%
<b>On Track Handle</b>	\$ -	\$ -		\$ 332,301	\$ 1,634,072	-79.7%
<b>Less: Return to the Public</b>	\$ -	\$ -		\$ 273,475	\$ 1,342,661	-79.6%
<b>Less: Breakage</b>	\$ -	\$ -		\$ 1,706	\$ 9,723	-82.5%
<b>Gross Commission</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 57,120</u>	<u>\$ 281,688</u>	-79.7%
TB Development Fund	\$ -	\$ -		\$ 2,492	\$ 12,256	-79.7%
Equine Industry Program	\$ -	\$ -		\$ 665	\$ 3,268	-79.7%
Equine Drug Research	\$ -	\$ -		\$ 332	\$ 1,634	-79.7%
Higher Education Fund	\$ -	\$ -		\$ 332	\$ 1,634	-79.7%
Ky General Fund	\$ -	\$ -		\$ 1,163	\$ 5,719	-79.7%
<b>Total Kentucky Excise Tax (1.5%) (Note 1)</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 4,985</u>	<u>\$ 24,511</u>	-79.7%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 1,662	\$ 8,170	-79.7%
<b>Net Commission</b>	\$ -	\$ -		\$ 50,474	\$ 249,006	-79.7%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ -		\$ 271,022	\$ 639,152	-57.6%
Kentucky ADW's	\$ -	\$ -		\$ 3,451,557	\$ 1,843,305	87.2%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 55,773,563	\$ 37,123,080	50.2%
<b>All Sources Handle</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 59,828,443</u>	<u>\$ 41,239,609</u>	45.1%
<b>Average Daily Handle - On Track</b>				\$ 55,384	\$ 326,814	-83.1%
<b>Average Daily Handle - All Sources</b>				\$ 9,971,407	\$ 8,247,922	20.9%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 470,063	\$ 726,636	-35.3%	\$ 4,823,239	\$ 5,480,568	-12.0%
Standardbred	\$ 46,059	\$ 67,822	-32.1%	\$ 456,763	\$ 362,977	25.8%
Qtr/Arabian	\$ 12,656	\$ 15,325	-17.4%	\$ 133,398	\$ 119,170	11.9%
<b>Total Handle</b>	<u>\$ 528,777</u>	<u>\$ 809,783</u>	-34.7%	<u>\$ 5,413,399</u>	<u>\$ 5,962,716</u>	-9.2%
TB Development Fund	\$ 9,401	\$ 14,533	-35.3%	\$ 96,465	\$ 109,611	-12.0%
SB Development Fund	\$ 921	\$ 1,356	-32.1%	\$ 9,135	\$ 7,260	25.8%
QH Development Fund	\$ 253	\$ 306	-17.4%	\$ 2,668	\$ 2,383	11.9%
Equine Industry Program*	\$ 264	\$ 405	-34.7%	\$ 2,707	\$ 2,981	-9.2%
Equine Drug Research	\$ 529	\$ 810	-34.7%	\$ 5,413	\$ 5,963	-9.2%
Higher Education Fund	\$ 529	\$ 810	-34.7%	\$ 5,413	\$ 5,963	-9.2%
Ky General Fund	\$ 3,966	\$ 6,073	-34.7%	\$ 40,600	\$ 44,720	-9.2%
<b>Total Kentucky Excise Tax (3%)</b>	<u>\$ 15,863</u>	<u>\$ 24,293</u>	-34.7%	<u>\$ 162,402</u>	<u>\$ 178,881</u>	-9.2%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

\* Rate is .05% for Simulcast only

## Monthly Track Report - Oak Grove

December 2020

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	0		14	11	27.3%
<b>On Track Handle</b>	\$ -	\$ -		\$ 62,569	\$ 42,408	47.5%
<b>Less: Return to the Public</b>	\$ -	\$ -		\$ 48,692	\$ 33,069	47.2%
<b>Less: Breakage</b>	\$ -	\$ -		\$ 479	\$ 369	29.8%
<b>Gross Commission</b>	\$ -	\$ -		\$ 13,398	\$ 8,970	49.4%
SB Development Fund	\$ -	\$ -		\$ 782	\$ 530	47.5%
Equine Industry Program	\$ -	\$ -		\$ 125	\$ 85	47.5%
Equine Drug Research	\$ -	\$ -		\$ 63	\$ 42	47.5%
Higher Education Fund	\$ -	\$ -		\$ 63	\$ 42	47.5%
Ky General Fund	\$ -	\$ -		\$ 63	\$ 42	47.5%
<b>Total Kentucky Excise Tax (1.75%)</b>	\$ -	\$ -		\$ 1,095	\$ 742	47.5%
<b>Net Commission</b>	\$ -	\$ -		\$ 12,303	\$ 8,228	49.5%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ -		\$ 34,003	\$ 3,108	994.0%
Kentucky ADW's	\$ -	\$ -		\$ 33,396	\$ 6,596	406.3%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 1,084,726	\$ 20,383	5221.7%
<b>All Sources Handle</b>	\$ -	\$ -		\$ 1,214,694	\$ 72,495	1575.6%
<b>Average Daily Handle - On Track</b>				\$ 4,469	\$ 3,855	15.9%
<b>Average Daily Handle - All Sources</b>				\$ 86,764	\$ 6,590	1216.5%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 74,111	\$ -		\$ 325,979	\$ -	
Standardbred	\$ 15,339	\$ -		\$ 60,025	\$ -	
Qtr/Arabian	\$ 2,073	\$ -		\$ 8,821	\$ -	
<b>Total Handle</b>	\$ 91,523	\$ -		\$ 394,824	\$ -	
TB Development Fund						
SB Development Fund						
QH Development Fund						ONLY TAXED ON LIVE RACING (per KRS 138.510)
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
<b>Total Kentucky Excise Tax</b>						



## Monthly Track Report - The Red Mile

December 2020

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	0	0		30	35	-14.3%
<b>On Track Handle</b>	\$ -	\$ -		\$ 756,104	\$ 1,234,783	-38.8%
<b>Less: Return to the Public</b>	\$ -	\$ -		\$ 584,448	\$ 951,977	-38.6%
<b>Less: Breakage</b>	\$ -	\$ -		\$ (2,879)	\$ 1,215	-337.0%
<b>Gross Commission</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 174,535</u>	<u>\$ 281,590</u>	-38.0%
SB Development Fund	\$ -	\$ -		\$ 9,451	\$ 15,435	-38.8%
Equine Industry Program	\$ -	\$ -		\$ 1,512	\$ 2,470	-38.8%
Equine Drug Research	\$ -	\$ -		\$ 756	\$ 1,235	-38.8%
Higher Education Fund	\$ -	\$ -		\$ 756	\$ 1,235	-38.8%
Ky General Fund	\$ -	\$ -		\$ 756	\$ 1,235	-38.8%
<b>Total Kentucky Excise Tax (1.75%)</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 13,232</u>	<u>\$ 21,609</u>	-38.8%
<b>Net Commission</b>	\$ -	\$ -		\$ 161,303	\$ 259,982	-38.0%
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ -	\$ -		\$ 37,080	\$ 49,755	-25.5%
Kentucky ADW's	\$ -	\$ -		\$ 211,311	\$ 168,660	25.3%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 9,989,466	\$ 6,343,091	57.5%
<b>All Sources Handle</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 10,993,960</u>	<u>\$ 7,796,289</u>	41.0%
<b>Average Daily Handle - On Track</b>				\$ 25,203	\$ 35,280	-28.6%
<b>Average Daily Handle - All Sources</b>				\$ 366,465	\$ 222,751	64.5%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ 1,526,995	\$ 1,306,329	16.9%	\$ 10,441,063	\$ 10,398,526	0.4%
Qtr/Arabian	\$ 15,661	\$ 578	2611%	\$ 69,761	\$ 44,738	55.9%
<b>Total Handle</b>	<u>\$ 1,542,657</u>	<u>\$ 1,306,906</u>	18.0%	<u>\$ 10,510,824</u>	<u>\$ 10,443,264</u>	0.6%
TB Development Fund						
SB Development Fund						
QH Development Fund						
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
<b>Total Kentucky Excise Tax</b>	<u>_____</u>	<u>_____</u>		<u>_____</u>	<u>_____</u>	

ONLY TAXED ON LIVE RACING (per KRS 138.510)

**Monthly Track Report - Turfway**  
**December 2020**

Live Racing						
	Dec-20	Dec-19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Race Dates</b>	13	16	<b>-18.8%</b>	13	16	<b>-18.8%</b>
<b>On Track Handle</b>	\$ 144,858	\$ 987,129	<b>-85.3%</b>	\$ 144,858	\$ 987,129	<b>-85.3%</b>
<b>Less: Return to the Public</b>	\$ 115,901	\$ 789,607	<b>-85.3%</b>	\$ 115,901	\$ 789,607	<b>-85.3%</b>
<b>Less: Breakage</b>	\$ 776	\$ 4,881	<b>-84.1%</b>	\$ 776	\$ 4,881	<b>-84.1%</b>
<b>Gross Commission</b>	\$ 28,181	\$ 192,641	<b>-85.4%</b>	\$ 28,181	\$ 192,641	<b>-85.4%</b>
TB Development Fund	\$ 1,086	\$ 7,403	<b>-85.3%</b>	\$ 1,086	\$ 7,403	<b>-85.3%</b>
Equine Industry Program	\$ 290	\$ 1,974	<b>-85.3%</b>	\$ 290	\$ 1,974	<b>-85.3%</b>
Equine Drug Research	\$ 145	\$ 987	<b>-85.3%</b>	\$ 145	\$ 987	<b>-85.3%</b>
Higher Education Fund	\$ 145	\$ 987	<b>-85.3%</b>	\$ 145	\$ 987	<b>-85.3%</b>
Ky General Fund	\$ 507	\$ 3,455	<b>-85.3%</b>	\$ 507	\$ 3,455	<b>-85.3%</b>
<b>Total Kentucky Excise Tax (1.5%) (Note 1)</b>	\$ 2,173	\$ 14,807	<b>-85.3%</b>	\$ 2,173	\$ 14,807	<b>-85.3%</b>
Backside Improvement Fund (Note 1)	\$ 724	\$ 4,936	<b>-85.3%</b>	\$ 724	\$ 4,936	<b>-85.3%</b>
<b>Net Commission</b>	\$ 25,284	\$ 172,898	<b>-85.4%</b>	\$ 25,284	\$ 172,898	<b>-85.4%</b>
<b>Off Track Handle From:</b>						
Other Kentucky Tracks	\$ 342,654	\$ 548,201	<b>-37.5%</b>	\$ 342,654	\$ 548,201	<b>-37.5%</b>
Kentucky ADW's	\$ 2,482,437	\$ 1,542,707	60.9%	\$ 2,482,437	\$ 1,542,707	60.9%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ 29,304,086	\$ 20,929,438	40.0%	\$ 29,304,086	\$ 20,929,438	40.0%
<b>All Sources Handle</b>	\$ 32,274,035	\$ 24,007,475	34.4%	\$ 32,274,035	\$ 24,007,475	34.4%
<b>Average Daily Handle - On Track</b>	\$ 11,143	\$ 61,696	<b>-81.9%</b>	\$ 11,143	\$ 61,696	<b>-81.9%</b>
<b>Average Daily Handle - All Sources</b>	\$ 2,482,618	\$ 1,500,467	65.5%	\$ 2,482,618	\$ 1,500,467	65.5%
Simulcast						
<b>Handle by Breed</b>						
Thoroughbred	\$ 292,905	\$ 1,095,415	<b>-73.3%</b>	\$ 1,248,146	\$ 7,372,361	<b>-83.1%</b>
Standardbred	\$ -	\$ 12,717	<b>-100.0%</b>	\$ 759	\$ 188,752	<b>-99.6%</b>
Qtr/Arabian	\$ 10,046	\$ 2,884	248.3%	\$ 20,070	\$ 28,139	<b>-28.7%</b>
<b>Total Handle</b>	\$ 302,950	\$ 1,111,017	<b>-72.7%</b>	\$ 1,268,974	\$ 7,589,253	<b>-83.3%</b>
TB Development Fund	\$ 5,858	\$ 21,908	<b>-73.3%</b>	\$ 24,963	\$ 147,447	<b>-83.1%</b>
SB Development Fund	\$ -	\$ 254	<b>-100.0%</b>	\$ 15	\$ 3,775	<b>-99.6%</b>
QH Development Fund	\$ 201	\$ 58	248.3%	\$ 401	\$ 563	<b>-28.7%</b>
Equine Industry Program*	\$ 151	\$ 556	<b>-72.7%</b>	\$ 634	\$ 3,795	<b>-83.3%</b>
Equine Drug Research	\$ 303	\$ 1,111	<b>-72.7%</b>	\$ 1,269	\$ 7,589	<b>-83.3%</b>
Higher Education Fund	\$ 303	\$ 1,111	<b>-72.7%</b>	\$ 1,269	\$ 7,589	<b>-83.3%</b>
Ky General Fund	\$ 2,272	\$ 8,333	<b>-72.7%</b>	\$ 9,517	\$ 56,919	<b>-83.3%</b>
<b>Total Kentucky Excise Tax (3%)</b>	\$ 9,089	\$ 33,330	<b>-72.7%</b>	\$ 38,069	\$ 227,678	<b>-83.3%</b>

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

\* Rate is .05% for Simulcast only

## Kentucky Resident Advance Deposit Wagering Report December, 2020

	Dec-20	Dec-19	% Change	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	\$ 2,482,437	\$ 2,006,108	23.7%	\$ 73,027,545	\$ 29,166,177	150.4%
Total Out-of State Handle	\$ 19,189,923	\$ 10,904,365	76.0%	\$ 146,440,429	\$ 89,305,379	64.0%
<b>Total Handle (TH)</b>	<b>\$ 21,672,360</b>	<b>\$ 12,910,473</b>	<b>67.9%</b>	<b>\$ 219,467,974</b>	<b>\$ 118,471,556</b>	<b>85.2%</b>
Host Track (42.5% Allocation)	\$ 46,054	\$ 27,435	67.9%	\$ 466,369	\$ 251,752	85.2%
Purse (42.5% Allocation)	\$ 46,054	\$ 27,435	67.9%	\$ 466,369	\$ 251,752	85.2%
KY General Fund (15% Allocation)	\$ 16,254	\$ 9,683	67.9%	\$ 164,601	\$ 88,854	85.2%
<b>Total KY Excise Tax (.05% of TH)</b>	<b>\$ 108,362</b>	<b>\$ 64,552</b>	<b>67.9%</b>	<b>\$ 1,097,340</b>	<b>\$ 592,358</b>	<b>85.2%</b>



**Kentucky Resident Advance Deposit Wagering Report for December 2020**

<b>AmWest Entertainment</b>	<u>% of Total</u>	<u>Dec-20</u>	<u>Dec-19</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2021</u>	<u>FYTD-2020</u>	<u>% Change</u>
Total In-State Handle	0.00%	\$ -	\$ -	#DIV/0!	0.13%	\$ 97,505	\$ 103,003	-5.3%
Total Out-of State Handle	0.45%	\$ 87,314	\$ 23,333	274.2%	0.45%	\$ 665,207	\$ 319,588	108.1%
<b>Total Handle (TH)</b>	<b>0.40%</b>	<b>\$ 87,314</b>	<b>\$ 23,333</b>	<b>274.2%</b>	<b>0.35%</b>	<b>\$ 762,712</b>	<b>\$ 422,591</b>	<b>80.5%</b>
Host Track (42.5% Allocation)		\$ 186	\$ 50	274.2%		\$ 1,621	\$ 898	80.5%
Purse (42.5% Allocation)		\$ 186	\$ 50	274.2%		\$ 1,621	\$ 898	80.5%
KY General Fund (15% Allocation)		\$ 65	\$ 17	274.2%		\$ 572	\$ 317	80.5%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 437</b>	<b>\$ 117</b>	<b>274.2%</b>		<b>\$ 3,814</b>	<b>\$ 2,113</b>	<b>80.5%</b>

<b>eBet</b>	<u>% of Total</u>	<u>Dec-20</u>	<u>Dec-19</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2021</u>	<u>FYTD-2020</u>	<u>% Change</u>
Total In-State Handle	0.15%	\$ 3,631	\$ 958	279.0%	0.07%	\$ 54,008	\$ 24,709	118.6%
Total Out-of State Handle	0.34%	\$ 65,738	\$ 48,771	34.8%	0.32%	\$ 474,080	\$ 378,936	25.1%
<b>Total Handle (TH)</b>	<b>0.32%</b>	<b>\$ 69,369</b>	<b>\$ 49,729</b>	<b>39.5%</b>	<b>0.24%</b>	<b>\$ 528,088</b>	<b>\$ 403,645</b>	<b>30.8%</b>
Host Track (42.5% Allocation)		\$ 147	\$ 106	39.5%		\$ 1,122	\$ 858	30.8%
Purse (42.5% Allocation)		\$ 147	\$ 106	39.5%		\$ 1,122	\$ 858	30.8%
KY General Fund (15% Allocation)		\$ 52	\$ 37	39.5%		\$ 396	\$ 303	30.8%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 347</b>	<b>\$ 249</b>	<b>39.5%</b>		<b>\$ 2,640</b>	<b>\$ 2,018</b>	<b>30.8%</b>

<b>Lien Games</b>	<u>% of Total</u>	<u>Dec-20</u>	<u>Dec-19</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2021</u>	<u>FYTD-2020</u>	<u>% Change</u>
Total In-State Handle	0.00%	\$ -	\$ -	#DIV/0!	0.02%	\$ 13,812	\$ 5,929	133.0%
Total Out-of State Handle	0.08%	\$ 16,076	\$ 8,750	83.7%	0.09%	\$ 133,391	\$ 73,087	82.5%
<b>Total Handle (TH)</b>	<b>0.07%</b>	<b>\$ 16,076</b>	<b>\$ 8,750</b>	<b>83.7%</b>	<b>0.07%</b>	<b>\$ 147,203</b>	<b>\$ 79,016</b>	<b>86.3%</b>
Host Track (42.5% Allocation)		\$ 34	\$ 19	83.7%		\$ 313	\$ 168	86.3%
Purse (42.5% Allocation)		\$ 34	\$ 19	83.7%		\$ 313	\$ 168	86.3%
KY General Fund (15% Allocation)		\$ 12	\$ 7	83.7%		\$ 110	\$ 59	86.3%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 80</b>	<b>\$ 44</b>	<b>83.7%</b>		<b>\$ 736</b>	<b>\$ 395</b>	<b>86.3%</b>

**Kentucky Resident Advance Deposit Wagering Report for December 2020 (Cont)**

<b>NYRAbets</b>	<b>% of Total</b>	<b>Dec-20</b>	<b>Dec-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2021</b>	<b>FYTD-2020</b>	<b>% Change</b>
Total In-State Handle	2.89%	\$ 71,702	\$ 35,188	103.8%	2.55%	\$ 1,863,510	\$ 537,804	246.5%
Total Out-of State Handle	3.00%	\$ 576,494	\$ 229,130	151.6%	2.93%	\$ 4,294,055	\$ 2,187,872	96.3%
<b>Total Handle (TH)</b>	<b>2.99%</b>	<b>\$ 648,196</b>	<b>\$ 264,318</b>	<b>145.2%</b>	<b>2.81%</b>	<b>\$ 6,157,566</b>	<b>\$ 2,725,676</b>	<b>125.9%</b>
Host Track (42.5% Allocation)		\$ 1,377	\$ 562	145.2%		\$ 13,085	\$ 5,792	125.9%
Purse (42.5% Allocation)		\$ 1,377	\$ 562	145.2%		\$ 13,085	\$ 5,792	125.9%
KY General Fund (15% Allocation)		\$ 486	\$ 198	145.2%		\$ 4,618	\$ 2,044	125.9%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 3,241</b>	<b>\$ 1,322</b>	<b>145.2%</b>		<b>\$ 30,788</b>	<b>\$ 13,628</b>	<b>125.9%</b>

<b>TVG</b>	<b>% of Total</b>	<b>Dec-20</b>	<b>Dec-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2021</b>	<b>FYTD-2020</b>	<b>% Change</b>
Total In-State Handle	29.59%	\$ 734,558	\$ 607,504	20.9%	27.20%	\$ 19,861,070	\$ 7,741,924	156.5%
Total Out-of State Handle	35.33%	\$ 6,778,928	\$ 3,744,920	81.0%	36.07%	\$ 52,824,663	\$ 30,763,177	71.7%
<b>Total Handle (TH)</b>	<b>34.67%</b>	<b>\$ 7,513,487</b>	<b>\$ 4,352,424</b>	<b>72.6%</b>	<b>33.12%</b>	<b>\$ 72,685,733</b>	<b>\$ 38,505,101</b>	<b>88.8%</b>
Host Track (42.5% Allocation)		\$ 15,966	\$ 9,249	72.6%		\$ 154,457	\$ 81,823	88.8%
Purse (42.5% Allocation)		\$ 15,966	\$ 9,249	72.6%		\$ 154,457	\$ 81,823	88.8%
KY General Fund (15% Allocation)		\$ 5,635	\$ 3,264	72.6%		\$ 54,514	\$ 28,879	88.8%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 37,567</b>	<b>\$ 21,762</b>	<b>72.6%</b>		<b>\$ 363,429</b>	<b>\$ 192,526</b>	<b>88.8%</b>

<b>TwinSpire</b>	<b>% of Total</b>	<b>Dec-20</b>	<b>Dec-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2021</b>	<b>FYTD-2020</b>	<b>% Change</b>
Total In-State Handle	60.27%	\$ 1,496,201	\$ 1,196,532	25.0%	59.43%	\$ 43,399,405	\$ 16,801,089	158.3%
Total Out-of State Handle	47.99%	\$ 9,209,141	\$ 5,509,381	67.2%	49.49%	\$ 72,477,452	\$ 45,292,184	60.0%
<b>Total Handle (TH)</b>	<b>49.40%</b>	<b>\$ 10,705,342</b>	<b>\$ 6,705,913</b>	<b>59.6%</b>	<b>52.80%</b>	<b>\$ 115,876,857</b>	<b>\$ 62,093,273</b>	<b>86.6%</b>
Host Track (42.5% Allocation)		\$ 22,749	\$ 14,250	59.6%		\$ 246,238	\$ 131,948	86.6%
Purse (42.5% Allocation)		\$ 22,749	\$ 14,250	59.6%		\$ 246,238	\$ 131,948	86.6%
KY General Fund (15% Allocation)		\$ 8,029	\$ 5,029	59.6%		\$ 86,908	\$ 46,570	86.6%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 53,527</b>	<b>\$ 33,530</b>	<b>59.6%</b>		<b>\$ 579,384</b>	<b>\$ 310,466</b>	<b>86.6%</b>

**Kentucky Resident Advance Deposit Wagering Report for December 2020 (Cont)**

<b>Watch and Wager</b>	<b>% of Total</b>	<b>Dec-20</b>	<b>Dec-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2021</b>	<b>FYTD-2020</b>	<b>% Change</b>
Total In-State Handle	0.06%	\$ 1,414	\$ 911	55.2%	0.04%	\$ 32,518	\$ 39,785	-18.3%
Total Out-of State Handle	0.11%	\$ 21,678	\$ 5,117	323.6%	0.10%	\$ 145,104	\$ 167,674	-13.5%
<b>Total Handle (TH)</b>	<b>0.11%</b>	<b>\$ 23,092</b>	<b>\$ 6,028</b>	<b>283.1%</b>	<b>0.08%</b>	<b>\$ 177,621</b>	<b>\$ 207,459</b>	<b>-14.4%</b>
Host Track (42.5% Allocation)		\$ 49	\$ 13	283.1%		\$ 377	\$ 441	-14.4%
Purse (42.5% Allocation)		\$ 49	\$ 13	283.1%		\$ 377	\$ 441	-14.4%
KY General Fund (15% Allocation)		\$ 17	\$ 5	283.1%		\$ 133	\$ 156	-14.4%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 115</b>	<b>\$ 30</b>	<b>283.1%</b>		<b>\$ 888</b>	<b>\$ 1,037</b>	<b>-14.4%</b>

<b>Xpressbet</b>	<b>% of Total</b>	<b>Dec-20</b>	<b>Dec-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2021</b>	<b>FYTD-2020</b>	<b>% Change</b>
Total In-State Handle	7.05%	\$ 174,932	\$ 165,015	6.0%	10.55%	\$ 7,705,717	\$ 3,911,934	97.0%
Total Out-of State Handle	12.69%	\$ 2,434,554	\$ 1,334,963	82.4%	10.53%	\$ 15,426,477	\$ 10,122,861	52.4%
<b>Total Handle (TH)</b>	<b>12.04%</b>	<b>\$ 2,609,485</b>	<b>\$ 1,499,978</b>	<b>74.0%</b>	<b>10.54%</b>	<b>\$ 23,132,194</b>	<b>\$ 14,034,795</b>	<b>64.8%</b>
Host Track (42.5% Allocation)		\$ 5,545	\$ 3,187	74.0%		\$ 49,156	\$ 29,824	64.8%
Purse (42.5% Allocation)		\$ 5,545	\$ 3,187	74.0%		\$ 49,156	\$ 29,824	64.8%
KY General Fund (15% Allocation)		\$ 1,957	\$ 1,125	74.0%		\$ 17,349	\$ 10,526	64.8%
<b>Total KY Excise Tax (.05% of TH)</b>		<b>\$ 13,047</b>	<b>\$ 7,500</b>	<b>74.0%</b>		<b>\$ 115,661</b>	<b>\$ 70,174</b>	<b>64.8%</b>

## Kentucky Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 309,849,087	\$ 250,169,538	23.9%	\$ 1,805,914,978	\$ 1,396,544,258	29.3%
Less: Returned to Public	\$ 281,519,682	\$ 228,862,263	23.0%	\$ 1,645,693,640	\$ 1,278,166,083	28.8%
Less: Breakage	\$ 63,892	\$ 99,930		\$ 479,765	\$ 583,129	
Less: Change in Pools (Note 6)	\$ 1,423,053	\$ 265,603		\$ 4,125,781	\$ 1,062,342	
<b>Gross Commission</b>	<u>\$ 26,842,460</u>	<u>\$ 20,941,741</u>	28.2%	<u>\$ 155,615,791</u>	<u>\$ 116,732,703</u>	33.3%
TB Development Fund (Note 1)	\$ 1,744,036	\$ 1,725,760	1.1%	\$ 11,116,365	\$ 9,629,337	15.4%
SB Development Fund (Note 2)	\$ 773,109	\$ 200,682	285.2%	\$ 3,237,330	\$ 1,126,327	187.4%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 2,130,591	\$ 1,826,101	16.7%	\$ 11,445,030	\$ 8,902,500	28.6%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 4,647,736</u>	<u>\$ 3,752,543</u>	23.9%	<u>\$ 27,088,725</u>	<u>\$ 20,948,164</u>	29.3%
% of Gross Commission	17.3%	17.9%		17.4%	17.9%	
<b>Net Commission + Breakage</b>	\$ 22,258,616	\$ 17,289,128	28.7%	\$ 129,006,832	\$ 96,367,668	33.9%
% of Total Handle	7.18%	6.91%		7.14%	6.90%	
Number of HHR Terminals	3,625	2,891	25.4%	3,544	2,891	22.6%
Average Daily Handle	\$ 9,995,132	\$ 8,069,985	23.9%	\$ 9,814,755	\$ 7,589,914	29.3%
Handle/Day/Terminal	\$ 2,757	\$ 2,791	-1.2%	\$ 2,769	\$ 2,625	5.5%
Gross Commission / Day /Terminal	\$ 239	\$ 234	2.2%	\$ 239	\$ 219	8.7%
	December -20	November - 20	% Change	Since Inception		
Total Handle	\$ 309,849,087	\$ 304,813,501	1.7%	Total Handle		\$ 9,841,555,088
Total Kentucky Excise Tax	\$ 4,647,736	\$ 4,572,203	1.7%	Total Kentucky Excise Tax		\$ 147,623,326
Average Daily Handle	\$ 9,995,132	\$ 10,160,450	-1.6%	Total KY General Fund		\$ 59,318,150

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.

## Derby City Gaming Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 94,677,450	\$ 106,709,261	-11.3%	\$ 595,780,947	\$ 590,436,779	0.9%
Less: Returned to Public	\$ 86,173,221	\$ 96,951,021	-11.1%	\$ 541,692,157	\$ 536,451,345	1.0%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 86,508	\$ 76,171		\$ 917,587	\$ 49,382	
<b>Gross Commission</b>	<u>\$ 8,417,721</u>	<u>\$ 9,682,068</u>	-13.1%	<u>\$ 53,171,203</u>	<u>\$ 53,936,052</u>	-1.4%
TB Development Fund (Note 1)	\$ 710,081	\$ 800,319	-11.3%	\$ 4,468,357	\$ 4,428,276	0.9%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 250,499	\$ 271,057	-7.6%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 123,322	\$ 133,443	-7.6%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 123,322	\$ 133,443	-7.6%
Kentucky General Fund (Note 5 )	\$ 710,081	\$ 800,319	-11.3%	\$ 3,971,213	\$ 3,890,332	2.1%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,420,162</u>	<u>\$ 1,600,639</u>	-11.3%	<u>\$ 8,936,714</u>	<u>\$ 8,856,552</u>	0.9%
% of Gross Commission	16.9%	16.5%		16.8%	16.4%	
<b>Net Commission + Breakage</b>	\$ 6,997,559	\$ 8,081,429	-13.4%	\$ 44,234,488	\$ 45,079,500	-1.9%
% of Total Handle	7.39%	7.57%		7.42%	7.63%	
Number of HHR Terminals	653	1,000	-34.7%	700	1,000	-30.0%
Average Daily Handle	\$ 3,054,111	\$ 3,442,234	-11.3%	\$ 3,237,940	\$ 3,208,896	0.9%
Handle/Day/Terminal	\$ 4,677	\$ 3,442	35.9%	\$ 4,959	\$ 3,209	54.5%
Gross Commission / Day /Terminal	\$ 416	\$ 312	33.1%	\$ 443	\$ 293	51.0%
	December -20	November - 20	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 94,677,450	\$ 89,926,119	5.28%	Total Handle	\$ 2,220,164,278	
Total Kentucky Excise Tax	\$ 1,420,162	\$ 1,348,892	5.28%	Total Kentucky Excise Tax	\$ 33,302,464	
Average Daily Handle	\$ 3,054,111	\$ 2,997,537	1.89%	Total KY General Fund	\$ 15,511,245	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.



## Ellis Park Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 14,822,861	\$ 9,780,065	51.6%	\$ 104,339,437	\$ 57,054,378	82.9%
Less: Returned to Public	\$ 13,502,173	\$ 9,181,504	47.1%	\$ 95,112,041	\$ 52,532,564	81.1%
Less: Breakage	\$ 2,020	\$ 1,542		\$ 11,684	\$ 5,330	
Less: Change in Pools (Note 6)	\$ 46,172	\$ (204,998)		\$ 179,747	\$ (70,577)	
<b>Gross Commission</b>	<u>\$ 1,272,495</u>	<u>\$ 802,018</u>	58.7%	<u>\$ 9,035,966</u>	<u>\$ 4,587,061</u>	97.0%
TB Development Fund (Note 1)	\$ 111,171	\$ 73,350	51.6%	\$ 782,546	\$ 427,908	82.9%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 46,371	\$ 28,250	64.1%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 22,829	\$ 13,908	64.1%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 22,829	\$ 13,908	64.1%
Kentucky General Fund (Note 5 )	\$ 111,171	\$ 73,350	51.6%	\$ 690,518	\$ 371,842	85.7%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 222,343</u>	<u>\$ 146,701</u>	51.6%	<u>\$ 1,565,092</u>	<u>\$ 855,816</u>	82.9%
% of Gross Commission	17.5%	18.3%		17.3%	18.7%	
<b>Net Commission + Breakage</b>	\$ 1,052,173	\$ 656,859	60.2%	\$ 7,482,558	\$ 3,736,575	100.3%
% of Total Handle	7.10%	6.72%		7.17%	6.55%	
Number of HHR Terminals	197	200	-1.5%	183	200	-8.3%
Average Daily Handle	\$ 478,157	\$ 315,486	51.6%	\$ 567,062	\$ 310,078	82.9%
Handle/Day/Terminal	\$ 2,427	\$ 1,577	53.9%	\$ 2,878	\$ 1,550	85.7%
Gross Commission / Day /Terminal	\$ 208	\$ 129	61.1%	\$ 249	\$ 125	100.0%
	December -20	November - 20	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 14,822,861	\$ 15,350,082	-3.4%	Total Handle	\$ 639,080,186	
Total Kentucky Excise Tax	\$ 222,343	\$ 230,251	-3.4%	Total Kentucky Excise Tax	\$ 9,586,203	
Average Daily Handle	\$ 478,157	\$ 511,669	-6.5%	Total KY General Fund	\$ 3,781,873	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.

## Kentucky Downs Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 90,296,587	\$ 93,543,785	-3.5%	\$ 611,505,027	\$ 523,787,681	16.7%
Less: Returned to Public	\$ 81,913,372	\$ 86,088,628	-4.8%	\$ 559,128,106	\$ 482,776,381	15.8%
Less: Breakage	\$ 16,287	\$ 15,329		\$ 108,142	\$ 83,467	
Less: Change in Pools (Note 6)	\$ 560,231	\$ 51,491		\$ 346,429	\$ (276,167)	
<b>Gross Commission</b>	<u>\$ 7,806,697</u>	<u>\$ 7,388,339</u>	5.7%	<u>\$ 51,922,348</u>	<u>\$ 41,204,000</u>	26.0%
TB Development Fund (Note 1)	\$ 677,224	\$ 701,578	-3.5%	\$ 4,586,288	\$ 3,928,408	16.7%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 246,916	\$ 257,689	-4.2%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 121,559	\$ 126,862	-4.2%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 121,559	\$ 126,862	-4.2%
Kentucky General Fund (Note 5 )	\$ 677,224	\$ 701,578	-3.5%	\$ 4,096,253	\$ 3,416,994	19.9%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,354,449</u>	<u>\$ 1,403,157</u>	-3.5%	<u>\$ 9,172,575</u>	<u>\$ 7,856,815</u>	16.7%
% of Gross Commission	17.3%	19.0%		17.7%	19.1%	
<b>Net Commission + Breakage</b>	\$ 6,468,535	\$ 6,000,510	7.8%	\$ 42,857,915	\$ 33,430,652	28.2%
% of Total Handle	7.16%	6.41%		7.01%	6.38%	
Number of HHR Terminals	1,022	753	35.7%	797	753	5.8%
Average Daily Handle	\$ 2,912,793	\$ 3,017,541	-3.5%	\$ 3,323,397	\$ 2,846,672	16.7%
Handle/Day/Terminal	\$ 2,850	\$ 4,007	-28.9%	\$ 3,252	\$ 3,780	-14.0%
Gross Commission / Day /Terminal	\$ 246	\$ 317	-22.1%	\$ 276	\$ 297	-7.2%
	December -20	November - 20	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 90,296,587	\$ 94,987,369	-4.9%	Total Handle	\$ 5,082,703,964	
Total Kentucky Excise Tax	\$ 1,354,449	\$ 1,424,811	-4.9%	Total Kentucky Excise Tax	\$ 76,240,559	
Average Daily Handle	\$ 2,912,793	\$ 3,166,246	-8.0%	Total KY General Fund	\$ 29,979,160	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.

## KRM Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 39,568,442	\$ 40,136,427	-1.4%	\$ 259,068,148	\$ 225,265,419	15.0%
Less: Returned to Public	\$ 36,157,967	\$ 36,641,110	-1.3%	\$ 236,918,920	\$ 206,405,793	14.8%
Less: Breakage	\$ 45,584	\$ 83,060		\$ 359,940	\$ 494,332	
Less: Change in Pools (Note 6)	\$ 313,530	\$ 342,939		\$ 1,416,734	\$ 1,359,704	
<b>Gross Commission</b>	<u>\$ 3,051,360</u>	<u>\$ 3,069,318</u>	-0.6%	<u>\$ 20,372,555</u>	<u>\$ 17,005,591</u>	19.8%
TB Development Fund (Note 1)	\$ 148,382	\$ 150,512	-1.4%	\$ 971,506	\$ 844,745	15.0%
SB Development Fund (Note 2)	\$ 197,842	\$ 200,682	-1.4%	\$ 1,295,341	\$ 1,126,327	15.0%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 106,214	\$ 93,004	14.2%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 52,290	\$ 45,787	14.2%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 52,290	\$ 45,787	14.2%
Kentucky General Fund (Note 5 )	\$ 247,303	\$ 250,853	-1.4%	\$ 1,408,382	\$ 1,223,332	15.1%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 593,527</u>	<u>\$ 602,046</u>	-1.4%	<u>\$ 3,886,022</u>	<u>\$ 3,378,981</u>	15.0%
% of Gross Commission	19.5%	19.6%		19.1%	19.9%	
<b>Net Commission + Breakage</b>	\$ 2,503,417	\$ 2,550,331	-1.8%	\$ 16,846,473	\$ 14,120,941	19.3%
% of Total Handle	6.33%	6.35%		6.50%	6.27%	
Number of HHR Terminals	473	938	-49.6%	459	938	-51.1%
Average Daily Handle	\$ 1,318,948	\$ 1,337,881	-1.4%	\$ 1,415,673	\$ 1,230,959	15.0%
Handle/Day/Terminal	\$ 2,788	\$ 1,426	95.5%	\$ 2,993	\$ 1,312	128.1%
Gross Commission / Day /Terminal	\$ 215	\$ 109	97.1%	\$ 235	\$ 99	137.6%
	December -20	November - 20	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 39,568,442	\$ 38,454,566	2.9%	Total Handle	\$ 1,664,385,240	
Total Kentucky Excise Tax	\$ 593,527	\$ 576,818	2.9%	Total Kentucky Excise Tax	\$ 24,965,779	
Average Daily Handle	\$ 1,318,948	\$ 1,281,819	2.9%	Total KY General Fund	\$ 8,767,208	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.

## Newport Racing and Gaming Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 12,957,038	\$ -		\$ 41,022,482	\$ -	
Less: Returned to Public	\$ 11,617,009	\$ -		\$ 36,801,573	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 112,548	\$ -		\$ 312,667	\$ -	
<b>Gross Commission</b>	<u>\$ 1,227,480</u>	<u>\$ -</u>		<u>\$ 3,908,242</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 97,178	\$ -		\$ 307,669	\$ -	
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5 )	\$ 97,178	\$ -		\$ 307,669	\$ -	
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 194,356</u>	<u>\$ -</u>		<u>\$ 615,337</u>	<u>\$ -</u>	
% of Gross Commission	15.8%			15.7%		
<b>Net Commission + Breakage</b>	\$ 1,033,125	\$ -		\$ 3,292,905	\$ -	
% of Total Handle	7.97%			8.03%		
Number of HHR Terminals	300			440		
Average Daily Handle	\$ 417,969			\$ 445,897		
Handle/Day/Terminal	\$ 1,393			\$ 1,486		
Gross Commission / Day /Terminal	\$ 132			\$ 142		

	December -20	November - 20	% Change	Since Inception (September 30, 2020)	
Total Handle	\$ 12,957,038	\$ 11,742,855	10.3%	Total Handle	\$ 41,022,482
Total Kentucky Excise Tax	\$ 194,356	\$ 176,143	10.3%	Total Kentucky Excise Tax	\$ 615,337
Average Daily Handle	\$ 417,969	\$ 391,428	6.8%	Total KY General Fund	\$ 307,669

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.

## Oak Grove Historical Horse Racing Report for December, 2020

	December -20	December - 19	% Change	FYTD - 2021	FYTD - 2020	% Change
<b>Total Handle</b>	\$ 57,526,708	\$ -		\$ 194,198,937	\$ -	
Less: Returned to Public	\$ 52,155,939	\$ -		\$ 176,040,843	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 304,062	\$ -		\$ 952,617	\$ -	
<b>Gross Commission</b>	<u>\$ 5,066,707</u>	<u>\$ -</u>		<u>\$ 17,205,477</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
SB Development Fund (Note 2)	\$ 575,267	\$ -		\$ 1,941,989	\$ -	
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5 )	\$ 287,634	\$ -		\$ 970,995	\$ -	
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 862,901</u>	<u>\$ -</u>		<u>\$ 2,912,984</u>	<u>\$ -</u>	
% of Gross Commission	17.0%			16.9%		
<b>Net Commission + Breakage</b>	\$ 4,203,807			\$ 14,292,493		
% of Total Handle	7.31%			7.36%		
<hr/>						
Number of HHR Terminals	980			965		
Average Daily Handle	\$ 1,855,700			\$ 1,832,065		
Handle/Day/Terminal	\$ 1,894			\$ 1,869		
Gross Commission / Day /Terminal	\$ 167			\$ 166		

	December -20	November - 20	% Change	Since Inception (September 16, 2020)	
Total Handle	\$ 57,526,708	\$ 54,352,509	5.8%	Total Handle	\$ 194,198,937
Total Kentucky Excise Tax	\$ 862,901	\$ 815,288	5.8%	Total Kentucky Excise Tax	\$ 2,912,984
Average Daily Handle	\$ 1,855,700	\$ 1,811,750	2.4%	Total KY General Fund	\$ 970,995

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP and DCG. The rate applies to half of the TH at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 1.0% of TH at OG.

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

Note 4: EDR and HEF Funds each receive .1% of the 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.

Note 6: Represents the net change in all wagering pools.