

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

January-2021

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		
Live	\$ 63,322	0.4%	\$ 10,233	0.2%			\$ 18,524	2.7%	\$ 9,262	2.5%	\$ 9,262	2.5%	\$ 42,216	100.0%			\$ 30,369	0.2%	\$ 183,187	0.5%				
Churchill Downs	\$ 27,195	0.2%					\$ 7,252	1.1%	\$ 3,626	1.0%	\$ 3,626	1.0%	\$ 18,131	42.9%			\$ 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	11.9%			\$ 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	37.3%			\$ 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	3.9%			\$ 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	0.2%			\$ 1,513	0.2%	\$ 756	0.2%	\$ 756	0.2%					\$ 756	0.0%	\$ 13,232	0.0%				
Turfway Park	\$ 2,486	0.0%					\$ 663	0.1%	\$ 332	0.1%	\$ 332	0.1%	\$ 1,657	3.9%			\$ 1,160	0.0%	\$ 6,630	0.0%				
Simulcast	\$ 735,951	5.2%	\$ 24,296	0.6%	\$ 5,707	100%	\$ 19,118	2.8%	\$ 38,244	10.4%	\$ 38,244	10.4%					\$ 282,775	1.9%	\$ 1,144,334	3.2%				
Churchill Downs	\$ 99,370	0.7%	\$ 1,104	0.0%	\$ 81	1.4%	\$ 2,513	0.4%	\$ 5,028	1.4%	\$ 5,028	1.4%					\$ 37,708	0.3%	\$ 150,832	0.4%				
Ellis Park	\$ 120,985	0.9%	\$ 12,861	0.3%	\$ 343	6.0%	\$ 3,354	0.5%	\$ 6,710	1.8%	\$ 6,710	1.8%					\$ 50,321	0.3%	\$ 201,284	0.6%				
Keeneland	\$ 364,907	2.6%			\$ 1,987	34.8%	\$ 9,144	1.3%	\$ 18,289	5.0%	\$ 18,289	5.0%					\$ 137,161	0.9%	\$ 549,776	1.5%				
Kentucky Downs	\$ 115,139	0.8%	\$ 10,174	0.2%	\$ 2,867	50.2%	\$ 3,203	0.5%	\$ 6,411	1.7%	\$ 6,411	1.7%					\$ 48,068	0.3%	\$ 192,272	0.5%				
Oak Grove	\$ -	0.0%	\$ -																					
The Red Mile																								
Turfway Park	\$ 35,550	0.3%	\$ 157	0.0%	\$ 430	7.5%	\$ 903	0.1%	\$ 1,807	0.5%	\$ 1,807	0.5%					\$ 9,517	0.1%	\$ 50,171	0.1%				
ADW															\$ 511,320	100.0%	\$ 511,320	100.0%	\$ 185,055	1.3%	\$ 1,207,695	3.4%		
Amwest															\$ 1,852	0.4%	\$ 1,852	0.4%	\$ 654	0.0%	\$ 4,358	0.0%		
eBet															\$ 1,263	0.2%	\$ 1,263	0.2%	\$ 446	0.0%	\$ 2,973	0.0%		
Lien Games															\$ 394	0.1%	\$ 394	0.1%	\$ 138	0.0%	\$ 926	0.0%		
NYRA															\$ 15,237	3.0%	\$ 15,237	3.0%	\$ 5,379	0.0%	\$ 35,854	0.1%		
TVG															\$ 173,473	33.9%	\$ 173,473	33.9%	\$ 61,226	0.4%	\$ 408,172	1.1%		
TwinSpires															\$ 262,354	51.3%	\$ 262,354	51.3%	\$ 97,181	0.7%	\$ 621,889	1.7%		
Watch and Wager															\$ 414	0.1%	\$ 414	0.1%	\$ 146	0.0%	\$ 973	0.0%		
XpressBet															\$ 56,333	11.0%	\$ 56,333	11.0%	\$ 19,884	0.1%	\$ 132,550	0.4%		
HHR	\$ 13,392,916	94.4%	\$ 4,161,218	99.2%			\$ 650,000	94.5%	\$ 320,000	87.1%	\$ 320,000	87.1%					\$ 14,183,526	96.6%	\$ 33,027,660	92.9%				
Derby City Gaming	\$ 5,356,823	37.7%					\$ 250,499	36.4%	\$ 123,323	33.6%	\$ 123,323	33.6%					\$ 4,859,679	33.1%	\$ 10,713,648	30.1%				
Ellis Park	\$ 920,032	6.5%					\$ 46,370	6.7%	\$ 22,828	6.2%	\$ 22,828	6.2%					\$ 828,004	5.6%	\$ 1,840,063	5.2%				
Keeneland/Red Mile	\$ 1,112,617	7.8%	\$ 1,483,490	35.4%			\$ 106,214	15.4%	\$ 52,290	14.2%	\$ 52,290	14.2%					\$ 1,643,568	11.2%	\$ 4,450,469	12.5%				
Kentucky Downs	\$ 5,563,158	39.2%					\$ 246,917	35.9%	\$ 121,559	33.1%	\$ 121,559	33.1%					\$ 5,073,123	34.6%	\$ 11,126,316	31.3%				
Newport Racing	\$ 440,287	3.1%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ 440,287	3.0%	\$ 880,574	2.5%				
Oak Grove	\$ -	0.0%	\$ 2,677,728	63.8%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ 1,338,864	9.1%	\$ 4,016,591	11.3%				
Grand Total	\$ 14,192,189	100.0%	\$ 4,195,746	100.0%	\$ 5,707	100%	\$ 687,642	100.0%	\$ 367,506	100.0%	\$ 367,505	100.0%	\$ 42,216	100.0%	\$ 511,320	100.0%	\$ 511,320	100.0%	\$ 14,681,725	100.0%	\$ 35,562,876	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
January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	15	15	0.0%	163	167	-2.4%
On Track Handle	\$ 186,682	\$ 944,011	-80.2%	\$ 9,261,730	\$ 36,931,312	-74.9%
Less: Return to the Public	\$ 149,611	\$ 754,293	-80.2%	\$ 7,415,990	\$ 29,687,629	-75.0%
Less: Breakage	\$ 1,170	\$ 5,471	-78.6%	\$ 54,159	\$ 230,406	-76.5%
Gross Commission	\$ 35,902	\$ 184,246	-80.5%	\$ 1,791,581	\$ 7,013,277	-74.5%
TB Development Fund	\$ 1,400	\$ 7,080	-80.2%	\$ 63,323	\$ 267,361	-76.3%
SB Development Fund	\$ -	\$ -		\$ 10,233	\$ 16,039	-36.2%
Equine Industry Program	\$ 373	\$ 1,888	-80.2%	\$ 18,523	\$ 73,863	-74.9%
Equine Drug Research	\$ 187	\$ 944	-80.2%	\$ 9,262	\$ 36,931	-74.9%
Higher Education Fund	\$ 187	\$ 944	-80.2%	\$ 9,262	\$ 36,931	-74.9%
Ky General Fund	\$ 653	\$ 3,304	-80.2%	\$ 30,369	\$ 126,052	-75.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 2,800	\$ 14,160	-80.2%	\$ 140,973	\$ 557,177	-74.7%
Backside Improvement Fund (Note 1)	\$ 933	\$ 4,720	-80.2%	\$ 42,215	\$ 178,241	-76.3%
Net Commission	\$ 32,168	\$ 165,366	-80.5%	\$ 1,608,394	\$ 6,277,858	-74.4%
Off Track Handle From:						
Other Kentucky Tracks	\$ 413,862	\$ 538,283	-23.1%	\$ 5,496,480	\$ 7,130,989	-22.9%
Kentucky ADW's	\$ 2,480,610	\$ 1,365,204	81.7%	\$ 66,288,855	\$ 30,531,488	117.1%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ 32,427,922	\$ 20,642,102	57.1%	\$ 673,463,657	\$ 407,004,604	65.5%
All Sources Handle	\$ 35,509,076	\$ 23,489,600	51.2%	\$ 754,510,722	\$ 481,598,393	56.7%
Average Daily Handle - On Track	\$ 12,445	\$ 62,934	-80.2%	\$ 56,820	\$ 221,146	-74.3%
Average Daily Handle - All Sources	\$ 2,367,272	\$ 1,565,973	51.2%	\$ 4,628,900	\$ 2,883,823	60.5%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 5,830,633	\$ 8,229,659	-29.2%	\$ 37,443,708	\$ 60,928,145	-38.5%
Standardbred	\$ 1,553,557	\$ 2,137,778	-27.3%	\$ 13,157,303	\$ 13,750,163	-4.3%
Qtr/Arabian	\$ 19,335	\$ 44,343	-56.4%	\$ 311,999	\$ 344,680	-9.5%
Total Handle	\$ 7,403,524	\$ 10,411,780	-28.9%	\$ 50,913,011	\$ 75,022,987	-32.1%
TB Development Fund	\$ 114,627	\$ 164,593	-30.4%	\$ 740,369	\$ 1,205,771	-38.6%
SB Development Fund	\$ 2,568	\$ 5,048	-49.1%	\$ 24,621	\$ 28,844	-14.6%
QH Development Fund	\$ 313	\$ 727	-56.9%	\$ 4,595	\$ 5,814	-21.0%
Equine Industry Program*	\$ 2,938	\$ 4,259	-31.0%	\$ 19,240	\$ 31,011	-38.0%
Equine Drug Research	\$ 5,875	\$ 8,518	-31.0%	\$ 38,479	\$ 62,021	-38.0%
Higher Education Fund	\$ 5,875	\$ 8,518	-31.0%	\$ 38,479	\$ 62,021	-38.0%
Ky General Fund	\$ 44,066	\$ 63,888	-31.0%	\$ 288,594	\$ 465,161	-38.0%
Total Kentucky Excise Tax	\$ 176,262	\$ 255,552	-31.0%	\$ 1,154,378	\$ 1,860,644	-38.0%

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

January, 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		0	6	-100.0%
On Track Handle	\$ -	\$ -		\$ -	\$ 5,930	-100.0%
Less: Return to the Public	\$ -	\$ -		\$ -	\$ 4,659	-100.0%
Less: Breakage	\$ -	\$ -		\$ -	\$ 43	-100.0%
Gross Commission	<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%
Total Kentucky Excise Tax (1.75%)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 104</u>	-100.0%
Net Commission	\$ -	\$ -		\$ -	\$ 1,124	-100.0%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ -	\$ -	
Kentucky ADW's	\$ -	\$ -		\$ -	\$ -	
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ -	\$ -	
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 5,930</u>	-100.0%
Average Daily Handle - On Track					\$ 988	-100.0%
Average Daily Handle - All Sources					\$ 988	-100.0%
Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ 639,580	-100.0%
Standardbred	\$ -	\$ -		\$ -	\$ 24,049	-100.0%
Qtr/Arabian	\$ -	\$ -		\$ -	\$ 1,243	-100.0%
Total Handle	<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						
Total Kentucky Excise Tax	<u>_____</u>	<u>_____</u>		<u>_____</u>	<u>_____</u>	

Monthly Track Report - Churchill Downs

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		38	36	5.6%
On Track Handle	\$ -	\$ -		\$ 3,626,053	\$ 10,816,547	-66.5%
Less: Return to the Public	\$ -	\$ -		\$ 2,897,629	\$ 8,629,523	-66.4%
Less: Breakage	\$ -	\$ -		\$ 24,202	\$ 69,730	-65.3%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 704,222</u>	<u>\$ 2,117,294</u>	-66.7%
TB Development Fund	\$ -	\$ -		\$ 27,195	\$ 81,124	-66.5%
Equine Industry Program	\$ -	\$ -		\$ 7,252	\$ 21,633	-66.5%
Equine Drug Research	\$ -	\$ -		\$ 3,626	\$ 10,817	-66.5%
Higher Education Fund	\$ -	\$ -		\$ 3,626	\$ 10,817	-66.5%
Ky General Fund	\$ -	\$ -		\$ 12,691	\$ 37,858	-66.5%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 54,391</u>	<u>\$ 162,248</u>	-66.5%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 18,130	\$ 54,083	-66.5%
Net Commission	\$ -	\$ -		\$ 631,701	\$ 1,900,963	-66.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 2,703,204	\$ 2,633,990	2.6%
Kentucky ADW's	\$ -	\$ -		\$ 35,550,786	\$ 12,854,448	176.6%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 303,112,241	\$ 152,611,763	98.6%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 344,992,284</u>	<u>\$ 178,916,748</u>	92.8%
Average Daily Handle - On Track				\$ 95,422	\$ 300,460	-68.2%
Average Daily Handle - All Sources				\$ 9,078,744	\$ 4,969,910	82.7%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,354,450	\$ 2,020,617	-33.0%	\$ 4,968,499	\$ 16,841,228	-70.5%
Standardbred	\$ 33,247	\$ 29,965	11.0%	\$ 55,193	\$ 91,335	-39.6%
Qtr/Arabian	\$ 1,579	\$ 5,020	-68.6%	\$ 4,018	\$ 81,729	-95.1%
Total Handle	<u>\$ 1,389,276</u>	<u>\$ 2,055,602</u>	-32.4%	<u>\$ 5,027,710</u>	<u>\$ 17,014,292</u>	-70.5%
TB Development Fund	\$ 27,089	\$ 40,412	-33.0%	\$ 99,370	\$ 336,825	-70.5%
SB Development Fund	\$ 665	\$ 599	11.0%	\$ 1,104	\$ 1,827	-39.6%
QH Development Fund	\$ 32	\$ 100	-68.6%	\$ 80	\$ 1,635	-95.1%
Equine Industry Program*	\$ 695	\$ 1,028	-32.4%	\$ 2,514	\$ 8,507	-70.5%
Equine Drug Research	\$ 1,389	\$ 2,056	-32.4%	\$ 5,028	\$ 17,014	-70.5%
Higher Education Fund	\$ 1,389	\$ 2,056	-32.4%	\$ 5,028	\$ 17,014	-70.5%
Ky General Fund	\$ 10,420	\$ 15,417	-32.4%	\$ 37,708	\$ 127,607	-70.5%
Total Kentucky Excise Tax (3%)	<u>\$ 41,678</u>	<u>\$ 61,668</u>	-32.4%	<u>\$ 150,831</u>	<u>\$ 510,429</u>	-70.5%

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

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		25	26	-3.8%
On Track Handle	\$ -	\$ -		\$ 1,000,965	\$ 3,945,581	-74.6%
Less: Return to the Public	\$ -	\$ -		\$ 796,412	\$ 3,137,478	-74.6%
Less: Breakage	\$ -	\$ -		\$ 8,359	\$ 30,803	-72.9%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 196,195</u>	<u>\$ 777,300</u>	-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%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 15,014</u>	<u>\$ 59,184</u>	-74.6%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 5,005	\$ 19,728	-74.6%
Net Commission	\$ -	\$ -		\$ 176,175	\$ 698,389	-74.8%
Off Track Handle From:						
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%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 48,017,636</u>	<u>\$ 45,862,332</u>	4.7%
Average Daily Handle - On Track				\$ 40,039	\$ 151,753	-73.6%
Average Daily Handle - All Sources				\$ 1,920,705	\$ 1,763,936	8.9%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 821,043	\$ 1,115,847	-26.4%	\$ 6,110,703	\$ 8,004,253	-23.7%
Standardbred	\$ 36,082	\$ 124,823	-71.1%	\$ 652,995	\$ 701,534	-6.9%
Qtr/Arabian	\$ 898	\$ -		\$ 17,178	\$ 141	12117.4%
Total Handle	<u>\$ 858,023</u>	<u>\$ 1,240,670</u>	-30.8%	<u>\$ 6,780,876</u>	<u>\$ 8,705,927</u>	-22.1%
TB Development Fund	\$ 16,421	\$ 22,317	-26.4%	\$ 122,214	\$ 160,085	-23.7%
SB Development Fund	\$ 722	\$ 2,496	-71.1%	\$ 13,060	\$ 14,031	-6.9%
QH Development Fund	\$ 18	\$ -		\$ 344	\$ 3	12117.4%
Equine Industry Program*	\$ 429	\$ 620	-30.8%	\$ 3,390	\$ 4,353	-22.1%
Equine Drug Research	\$ 858	\$ 1,241	-30.8%	\$ 6,781	\$ 8,706	-22.1%
Higher Education Fund	\$ 858	\$ 1,241	-30.8%	\$ 6,781	\$ 8,706	-22.1%
Ky General Fund	\$ 6,435	\$ 9,305	-30.8%	\$ 50,857	\$ 65,294	-22.1%
Total Kentucky Excise Tax (3%)	<u>\$ 25,741</u>	<u>\$ 37,220</u>	-30.8%	<u>\$ 203,426</u>	<u>\$ 261,178</u>	-22.1%

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

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		22	17	29.4%
On Track Handle	\$ -	\$ -		\$ 3,152,200	\$ 17,320,852	-81.8%
Less: Return to the Public	\$ -	\$ -		\$ 2,549,822	\$ 14,044,361	-81.8%
Less: Breakage	\$ -	\$ -		\$ 108,172	\$ 108,172	0.0%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 494,206</u>	<u>\$ 3,168,320</u>	-84.4%
TB Development Fund	\$ -	\$ -		\$ 23,641	\$ 129,906	-81.8%
Equine Industry Program	\$ -	\$ -		\$ 6,304	\$ 34,642	-81.8%
Equine Drug Research	\$ -	\$ -		\$ 3,152	\$ 17,321	-81.8%
Higher Education Fund	\$ -	\$ -		\$ 3,152	\$ 17,321	-81.8%
Ky General Fund	\$ -	\$ -		\$ 11,033	\$ 60,623	-81.8%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 47,283</u>	<u>\$ 259,813</u>	-81.8%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 15,761	\$ 86,604	-81.8%
Net Commission	\$ -	\$ -		\$ 431,162	\$ 2,821,903	-84.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,041,783	\$ 1,361,340	-23.5%
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%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 211,529,040</u>	<u>\$ 160,207,916</u>	32.0%
Average Daily Handle - On Track				\$ 143,282	\$ 1,018,874	-85.9%
Average Daily Handle - All Sources				\$ 9,614,956	\$ 9,423,995	2.0%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 2,092,825	\$ 2,652,327	-21.1%	\$ 18,368,998	\$ 20,149,286	-8.8%
Standardbred						
Qtr/Arabian	\$ 1,807	\$ 10,607	-83.0%	\$ 42,660	\$ 40,804	4.5%
Total Handle	<u>\$ 2,094,632</u>	<u>\$ 2,662,934</u>	-21.3%	<u>\$ 18,411,657</u>	<u>\$ 20,190,089</u>	-8.8%
TB Development Fund	\$ 41,856	\$ 53,047	-21.1%	\$ 367,380	\$ 402,986	-8.8%
SB Development Fund						
QH Development Fund	\$ 36	\$ 212	-83.0%	\$ 853	\$ 816	4.5%
Equine Industry Program*	\$ 1,047	\$ 1,331	-21.3%	\$ 9,206	\$ 10,095	-8.8%
Equine Drug Research	\$ 2,095	\$ 2,663	-21.3%	\$ 18,412	\$ 20,190	-8.8%
Higher Education Fund	\$ 2,095	\$ 2,663	-21.3%	\$ 18,412	\$ 20,190	-8.8%
Ky General Fund	\$ 15,710	\$ 19,972	-21.3%	\$ 138,087	\$ 151,426	-8.8%
Total Kentucky Excise Tax (3%)	<u>\$ 62,839</u>	<u>\$ 79,888</u>	-21.3%	<u>\$ 552,350</u>	<u>\$ 605,703</u>	-8.8%

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

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		6	5	20.0%
On Track Handle	\$ -	\$ -		\$ 332,301	\$ 1,634,072	-79.7%
Less: Return to the Public	\$ -	\$ -		\$ 273,475	\$ 1,342,661	-79.6%
Less: Breakage	\$ -	\$ -		\$ 1,706	\$ 9,723	-82.5%
Gross Commission	<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%
Total Kentucky Excise Tax (1.5%) (Note 1)	<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%
Net Commission	\$ -	\$ -		\$ 50,474	\$ 249,006	-79.7%
Off Track Handle From:						
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%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 59,828,443</u>	<u>\$ 41,239,609</u>	45.1%
Average Daily Handle - On Track				\$ 55,384	\$ 326,814	-83.1%
Average Daily Handle - All Sources				\$ 9,971,407	\$ 8,247,922	20.9%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 933,707	\$ 1,142,047	-18.2%	\$ 5,792,901	\$ 6,622,616	-12.5%
Standardbred	\$ 51,970	\$ 69,889	-25.6%	\$ 515,012	\$ 432,867	19.0%
Qtr/Arabian	\$ 9,970	\$ 15,788	-36.9%	\$ 144,412	\$ 134,958	7.0%
Total Handle	<u>\$ 995,647</u>	<u>\$ 1,227,724</u>	-18.9%	<u>\$ 6,452,325</u>	<u>\$ 7,190,440</u>	-10.3%
TB Development Fund	\$ 18,674	\$ 22,841	-18.2%	\$ 115,858	\$ 132,452	-12.5%
SB Development Fund	\$ 1,039	\$ 1,398	-25.6%	\$ 10,300	\$ 8,657	19.0%
QH Development Fund	\$ 199	\$ 316	-36.9%	\$ 2,888	\$ 2,699	7.0%
Equine Industry Program*	\$ 498	\$ 614	-18.9%	\$ 3,226	\$ 3,595	-10.3%
Equine Drug Research	\$ 996	\$ 1,228	-18.9%	\$ 6,452	\$ 7,190	-10.3%
Higher Education Fund	\$ 996	\$ 1,228	-18.9%	\$ 6,452	\$ 7,190	-10.3%
Ky General Fund	\$ 7,467	\$ 9,208	-18.9%	\$ 48,392	\$ 53,928	-10.3%
Total Kentucky Excise Tax (3%)	<u>\$ 29,869</u>	<u>\$ 36,832</u>	-18.9%	<u>\$ 193,570</u>	<u>\$ 215,713</u>	-10.3%

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

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		14	11	27.3%
On Track Handle	\$ -	\$ -		\$ 62,569	\$ 42,408	47.5%
Less: Return to the Public	\$ -	\$ -		\$ 48,692	\$ 33,069	47.2%
Less: Breakage	\$ -	\$ -		\$ 479	\$ 369	29.8%
Gross Commission	\$ -	\$ -		\$ 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%
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ 1,095	\$ 742	47.5%
Net Commission	\$ -	\$ -		\$ 12,303	\$ 8,228	49.5%
Off Track Handle From:						
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%
All Sources Handle	\$ -	\$ -		\$ 1,214,694	\$ 72,495	1575.6%
Average Daily Handle - On Track				\$ 4,469	\$ 3,855	15.9%
Average Daily Handle - All Sources				\$ 86,764	\$ 6,590	1216.5%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 99,270	\$ -		\$ 425,249	\$ -	
Standardbred	\$ 12,968	\$ -		\$ 72,992	\$ -	
Qtr/Arabian	\$ 710	\$ -		\$ 9,530	\$ -	
Total Handle	\$ 112,947	\$ -		\$ 507,771	\$ -	
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						
Total Kentucky Excise Tax						

Monthly Track Report - The Red Mile

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		30	35	-14.3%
On Track Handle	\$ -	\$ -		\$ 756,104	\$ 1,234,783	-38.8%
Less: Return to the Public	\$ -	\$ -		\$ 584,448	\$ 951,977	-38.6%
Less: Breakage	\$ -	\$ -		\$ (2,879)	\$ 1,215	-337.0%
Gross Commission	<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%
Total Kentucky Excise Tax (1.75%)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 13,232</u>	<u>\$ 21,609</u>	-38.8%
Net Commission	\$ -	\$ -		\$ 161,303	\$ 259,982	-38.0%
Off Track Handle From:						
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%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 10,993,960</u>	<u>\$ 7,796,289</u>	41.0%
Average Daily Handle - On Track				\$ 25,203	\$ 35,280	-28.6%
Average Daily Handle - All Sources				\$ 366,465	\$ 222,751	64.5%
Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ 1,412,189	\$ 1,885,364	-25.1%	\$ 11,853,252	\$ 12,283,890	-3.5%
Qtr/Arabian	\$ 2,974	\$ 8,009	-62.9%	\$ 72,735	\$ 52,747	37.9%
Total Handle	<u>\$ 1,415,163</u>	<u>\$ 1,893,373</u>	-25.3%	<u>\$ 11,925,987</u>	<u>\$ 12,336,637</u>	-3.3%
TB Development Fund						
SB Development Fund						
QH Development Fund						
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
Total Kentucky Excise Tax	<u>_____</u>	<u>_____</u>		<u>_____</u>	<u>_____</u>	

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - Turfway Park

January 2021

Live Racing						
	Jan-21	Jan-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	15	15	0.0%	28	31	-9.7%
On Track Handle	\$ 186,682	\$ 944,011	-80.2%	\$ 331,540	\$ 1,931,139	-82.8%
Less: Return to the Public	\$ 149,611	\$ 754,293	-80.2%	\$ 265,512	\$ 1,543,901	-82.8%
Less: Breakage	\$ 1,170	\$ 5,471	-78.6%	\$ 1,945	\$ 10,352	-81.2%
Gross Commission	<u>\$ 35,902</u>	<u>\$ 184,246</u>	-80.5%	<u>\$ 64,082</u>	<u>\$ 376,887</u>	-83.0%
TB Development Fund	\$ 1,400	\$ 7,080	-80.2%	\$ 2,487	\$ 14,484	-82.8%
Equine Industry Program	\$ 373	\$ 1,888	-80.2%	\$ 663	\$ 3,862	-82.8%
Equine Drug Research	\$ 187	\$ 944	-80.2%	\$ 332	\$ 1,931	-82.8%
Higher Education Fund	\$ 187	\$ 944	-80.2%	\$ 332	\$ 1,931	-82.8%
Ky General Fund	\$ 653	\$ 3,304	-80.2%	\$ 1,160	\$ 6,759	-82.8%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 2,800</u>	<u>\$ 14,160</u>	-80.2%	<u>\$ 4,973</u>	<u>\$ 28,967</u>	-82.8%
Backside Improvement Fund (Note 1)	\$ 933	\$ 4,720	-80.2%	\$ 1,658	\$ 9,656	-82.8%
Net Commission	\$ 32,168	\$ 165,366	-80.5%	\$ 57,452	\$ 338,264	-83.0%
Off Track Handle From:						
Other Kentucky Tracks	\$ 413,862	\$ 538,283	-23.1%	\$ 756,516	\$ 1,086,484	-30.4%
Kentucky ADW's	\$ 2,480,610	\$ 1,365,204	81.7%	\$ 4,963,047	\$ 2,907,911	70.7%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ 32,427,922	\$ 20,642,102	57.1%	\$ 61,732,008	\$ 41,571,540	48.5%
All Sources Handle	<u>\$ 35,509,076</u>	<u>\$ 23,489,600</u>	51.2%	<u>\$ 67,783,111</u>	<u>\$ 47,497,074</u>	42.7%
Average Daily Handle - On Track	\$ 12,445	\$ 62,934	-80.2%	\$ 11,841	\$ 62,295	-81.0%
Average Daily Handle - All Sources	\$ 2,367,272	\$ 1,565,973	51.2%	\$ 2,420,825	\$ 1,532,164	58.0%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 529,339	\$ 1,298,821	-59.2%	\$ 1,777,359	\$ 8,671,182	-79.5%
Standardbred	\$ 7,100	\$ 27,737	-74.4%	\$ 7,859	\$ 216,489	-96.4%
Qtr/Arabian	\$ 1,398	\$ 4,919	-71.6%	\$ 21,468	\$ 33,058	-35.1%
Total Handle	<u>\$ 537,837</u>	<u>\$ 1,331,477</u>	-59.6%	<u>\$ 1,806,685</u>	<u>\$ 8,920,729</u>	-79.7%
TB Development Fund	\$ 10,587	\$ 25,976	-59.2%	\$ 35,547	\$ 173,424	-79.5%
SB Development Fund	\$ 142	\$ 555	-74.4%	\$ 157	\$ 4,330	-96.4%
QH Development Fund	\$ 28	\$ 98	-71.6%	\$ 429	\$ 661	-35.1%
Equine Industry Program*	\$ 269	\$ 666	-59.6%	\$ 903	\$ 4,460	-79.7%
Equine Drug Research	\$ 538	\$ 1,331	-59.6%	\$ 1,807	\$ 8,921	-79.7%
Higher Education Fund	\$ 538	\$ 1,331	-59.6%	\$ 1,807	\$ 8,921	-79.7%
Ky General Fund	\$ 4,034	\$ 9,986	-59.6%	\$ 13,550	\$ 66,905	-79.7%
Total Kentucky Excise Tax (3%)	<u>\$ 16,135</u>	<u>\$ 39,944</u>	-59.6%	<u>\$ 54,201</u>	<u>\$ 267,622</u>	-79.7%

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 January, 2021

	Jan-21	Jan-20	% Change	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	\$ 2,480,610	\$ 1,365,204	81.7%	\$ 75,508,155	\$ 30,531,381	147.3%
Total Out-of State Handle	\$ 24,785,640	\$ 13,573,407	82.6%	\$ 171,226,069	\$ 102,878,786	66.4%
Total Handle (TH)	\$ 27,266,250	\$ 14,938,611	82.5%	\$ 246,734,224	\$ 133,410,167	84.9%
Host Track (42.5% Allocation)	\$ 57,941	\$ 31,745	82.5%	\$ 524,310	\$ 283,497	84.9%
Purse (42.5% Allocation)	\$ 57,941	\$ 31,745	82.5%	\$ 524,310	\$ 283,497	84.9%
KY General Fund (15% Allocation)	\$ 20,450	\$ 11,204	82.5%	\$ 185,051	\$ 100,058	84.9%
Total KY Excise Tax (.05% of TH)	\$ 136,331	\$ 74,693	82.5%	\$ 1,233,671	\$ 667,051	84.9%



Kentucky Resident Advance Deposit Wagering Report for January 2021

AmWest Entertainment	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.13%	\$ 97,505	\$ 103,003	-5.3%
Total Out-of State Handle	0.44%	\$ 108,891	\$ 42,478	156.3%	0.45%	\$ 774,098	\$ 362,066	113.8%
Total Handle (TH)	0.40%	\$ 108,891	\$ 42,478	156.3%	0.35%	\$ 871,603	\$ 465,069	87.4%
Host Track (42.5% Allocation)		\$ 231	\$ 90	156.3%		\$ 1,852	\$ 988	87.4%
Purse (42.5% Allocation)		\$ 231	\$ 90	156.3%		\$ 1,852	\$ 988	87.4%
KY General Fund (15% Allocation)		\$ 82	\$ 32	156.3%		\$ 654	\$ 349	87.4%
Total KY Excise Tax (.05% of TH)		\$ 544	\$ 212	156.3%		\$ 4,358	\$ 2,325	87.4%

eBet	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.06%	\$ 1,443	\$ 83	1638.0%	0.07%	\$ 55,450	\$ 24,792	123.7%
Total Out-of State Handle	0.26%	\$ 64,701	\$ 41,124	57.3%	0.31%	\$ 538,781	\$ 420,060	28.3%
Total Handle (TH)	0.24%	\$ 66,143	\$ 41,207	60.5%	0.24%	\$ 594,231	\$ 444,852	33.6%
Host Track (42.5% Allocation)		\$ 141	\$ 88	60.5%		\$ 1,263	\$ 945	33.6%
Purse (42.5% Allocation)		\$ 141	\$ 88	60.5%		\$ 1,263	\$ 945	33.6%
KY General Fund (15% Allocation)		\$ 50	\$ 31	60.5%		\$ 446	\$ 334	33.6%
Total KY Excise Tax (.05% of TH)		\$ 331	\$ 206	60.5%		\$ 2,971	\$ 2,224	33.6%

Lien Games	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.02%	\$ 13,812	\$ 5,929	133.0%
Total Out-of State Handle	0.15%	\$ 37,570	\$ 24,620	52.6%	0.10%	\$ 170,961	\$ 97,707	75.0%
Total Handle (TH)	0.14%	\$ 37,570	\$ 24,620	52.6%	0.07%	\$ 184,773	\$ 103,636	78.3%
Host Track (42.5% Allocation)		\$ 80	\$ 52	52.6%		\$ 393	\$ 220	78.3%
Purse (42.5% Allocation)		\$ 80	\$ 52	52.6%		\$ 393	\$ 220	78.3%
KY General Fund (15% Allocation)		\$ 28	\$ 18	52.6%		\$ 139	\$ 78	78.3%
Total KY Excise Tax (.05% of TH)		\$ 188	\$ 123	52.6%		\$ 924	\$ 518	78.3%

Kentucky Resident Advance Deposit Wagering Report for January 2021 (Cont)

NYRAbets	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	3.29%	\$ 81,662	\$ 17,132	376.7%	2.58%	\$ 1,945,172	\$ 554,936	250.5%
Total Out-of State Handle	3.76%	\$ 931,298	\$ 284,337	227.5%	3.05%	\$ 5,225,353	\$ 2,472,209	111.4%
Total Handle (TH)	3.72%	\$ 1,012,959	\$ 301,469	236.0%	2.91%	\$ 7,170,525	\$ 3,027,145	136.9%
Host Track (42.5% Allocation)		\$ 2,153	\$ 641	236.0%		\$ 15,237	\$ 6,433	136.9%
Purse (42.5% Allocation)		\$ 2,153	\$ 641	236.0%		\$ 15,237	\$ 6,433	136.9%
KY General Fund (15% Allocation)		\$ 760	\$ 226	236.0%		\$ 5,378	\$ 2,270	136.9%
Total KY Excise Tax (.05% of TH)		\$ 5,065	\$ 1,507	236.0%		\$ 35,853	\$ 15,136	136.9%

TVG	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	30.16%	\$ 748,140	\$ 484,018	54.6%	27.29%	\$ 20,609,209	\$ 8,225,942	150.5%
Total Out-of State Handle	33.09%	\$ 8,200,606	\$ 4,672,340	75.5%	35.64%	\$ 61,025,269	\$ 35,435,517	72.2%
Total Handle (TH)	32.82%	\$ 8,948,745	\$ 5,156,358	73.5%	33.09%	\$ 81,634,478	\$ 43,661,459	87.0%
Host Track (42.5% Allocation)		\$ 19,016	\$ 10,957	73.5%		\$ 173,473	\$ 92,781	87.0%
Purse (42.5% Allocation)		\$ 19,016	\$ 10,957	73.5%		\$ 173,473	\$ 92,781	87.0%
KY General Fund (15% Allocation)		\$ 6,712	\$ 3,867	73.5%		\$ 61,226	\$ 32,746	87.0%
Total KY Excise Tax (.05% of TH)		\$ 44,744	\$ 25,782	73.5%		\$ 408,172	\$ 218,307	87.0%

TwinSpires	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	59.54%	\$ 1,477,059	\$ 785,241	88.1%	59.43%	\$ 44,876,464	\$ 17,586,330	155.2%
Total Out-of State Handle	49.30%	\$ 12,219,670	\$ 6,798,866	79.7%	49.47%	\$ 84,697,122	\$ 52,091,050	62.6%
Total Handle (TH)	50.23%	\$ 13,696,729	\$ 7,584,107	80.6%	52.52%	\$ 129,573,586	\$ 69,677,380	86.0%
Host Track (42.5% Allocation)		\$ 29,106	\$ 16,116	80.6%		\$ 275,344	\$ 148,064	86.0%
Purse (42.5% Allocation)		\$ 29,106	\$ 16,116	80.6%		\$ 275,344	\$ 148,064	86.0%
KY General Fund (15% Allocation)		\$ 10,273	\$ 5,688	80.6%		\$ 97,180	\$ 52,258	86.0%
Total KY Excise Tax (.05% of TH)		\$ 68,484	\$ 37,921	80.6%		\$ 647,868	\$ 348,387	86.0%

Kentucky Resident Advance Deposit Wagering Report for January 2021 (Cont)

Watch and Wager	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.05%	\$ 1,281	\$ 1,363	-6.0%	0.04%	\$ 33,799	\$ 41,148	-17.9%
Total Out-of State Handle	0.06%	\$ 15,847	\$ 23,546	-32.7%	0.09%	\$ 160,951	\$ 191,220	-15.8%
Total Handle (TH)	0.06%	\$ 17,129	\$ 24,909	-31.2%	0.08%	\$ 194,750	\$ 232,368	-16.2%
Host Track (42.5% Allocation)		\$ 36	\$ 53	-31.2%		\$ 414	\$ 494	-16.2%
Purse (42.5% Allocation)		\$ 36	\$ 53	-31.2%		\$ 414	\$ 494	-16.2%
KY General Fund (15% Allocation)		\$ 13	\$ 19	-31.2%		\$ 146	\$ 174	-16.2%
Total KY Excise Tax (.05% of TH)		\$ 86	\$ 125	-31.2%		\$ 974	\$ 1,162	-16.2%

Xpressbet	% of Total	Jan-21	Jan-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	6.89%	\$ 171,026	\$ 77,367	121.1%	10.43%	\$ 7,876,743	\$ 3,989,301	97.4%
Total Out-of State Handle	12.94%	\$ 3,207,057	\$ 1,686,096	90.2%	10.88%	\$ 18,633,535	\$ 11,808,957	57.8%
Total Handle (TH)	12.39%	\$ 3,378,083	\$ 1,763,463	91.6%	10.74%	\$ 26,510,277	\$ 15,798,258	67.8%
Host Track (42.5% Allocation)		\$ 7,178	\$ 3,747	91.6%		\$ 56,334	\$ 33,571	67.8%
Purse (42.5% Allocation)		\$ 7,178	\$ 3,747	91.6%		\$ 56,334	\$ 33,571	67.8%
KY General Fund (15% Allocation)		\$ 2,534	\$ 1,323	91.6%		\$ 19,883	\$ 11,849	67.8%
Total KY Excise Tax (.05% of TH)		\$ 16,890	\$ 8,817	91.6%		\$ 132,551	\$ 78,991	67.8%

Kentucky Historical Horse Racing Report for January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 395,928,964	\$ 248,057,016	59.6%	\$ 2,201,843,942	\$ 1,644,601,273	33.9%
Less: Returned to Public	\$ 360,888,732	\$ 226,813,139	59.1%	\$ 2,006,582,372	\$ 1,504,979,223	33.3%
Less: Breakage	\$ 75,814	\$ 110,117		\$ 555,580	\$ 693,246	
Less: Change in Pools (Note 6)	\$ 375,334	\$ 347,250		\$ 4,501,115	\$ 1,409,592	
Gross Commission	<u>\$ 34,589,084</u>	<u>\$ 20,786,510</u>	66.4%	<u>\$ 190,204,875</u>	<u>\$ 137,519,213</u>	38.3%
TB Development Fund (Note 1)	\$ 2,276,553	\$ 1,701,998	33.8%	\$ 13,392,917	\$ 11,331,335	18.2%
SB Development Fund (Note 2)	\$ 923,886	\$ 211,239	337.4%	\$ 4,161,216	\$ 1,337,566	211.1%
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)	\$ 2,738,496	\$ 1,807,618	51.5%	\$ 14,183,526	\$ 10,710,118	32.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 5,938,934</u>	<u>\$ 3,720,855</u>	59.6%	<u>\$ 33,027,659</u>	<u>\$ 24,669,019</u>	33.9%
% of Gross Commission	17.2%	17.9%		17.4%	17.9%	
Net Commission + Breakage	\$ 28,725,964	\$ 17,175,771	67.2%	\$ 157,732,796	\$ 113,543,440	38.9%
% of Total Handle	7.26%	6.92%		7.16%	6.90%	
Number of HHR Terminals	\$ 3,672	\$ 2,991	22.8%	\$ 3,560	\$ 2,893	23.0%
Average Daily Handle	\$ 12,771,902	\$ 8,001,839	59.6%	\$ 10,241,135	\$ 7,649,308	33.9%
Handle/Day/Terminal	\$ 3,478	\$ 2,675	30.0%	\$ 2,876.58	\$ 2,643.81	8.8%
Gross Commission / Day /Terminal	\$ 304	\$ 224	35.5%	\$ 248.49	\$ 221.07	12.4%
	January -21	December - 20	% Change	Since Inception		
Total Handle	\$ 395,928,964	\$ 309,849,087	27.8%	Total Handle	\$ 10,237,484,052	
Total Kentucky Excise Tax	\$ 5,938,934	\$ 4,647,736	27.8%	Total Kentucky Excise Tax	\$ 153,562,261	
Average Daily Handle	\$ 12,771,902	\$ 9,995,132	27.8%	Total KY General Fund	\$ 62,056,646	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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 January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 118,462,169	\$ 106,685,794	11.0%	\$ 714,243,115	\$ 697,122,573	2.5%
Less: Returned to Public	\$ 107,694,197	\$ 96,971,274	11.1%	\$ 649,386,355	\$ 633,422,619	2.5%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 153,612	\$ 42,780		\$ 1,071,199	\$ 92,162	
Gross Commission	<u>\$ 10,614,360</u>	<u>\$ 9,671,740</u>	9.7%	<u>\$ 63,785,562</u>	<u>\$ 63,607,792</u>	0.3%
TB Development Fund (Note 1)	\$ 888,466	\$ 800,143	11.0%	\$ 5,356,823	\$ 5,228,419	2.5%
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)	\$ 888,466	\$ 800,143	11.0%	\$ 4,859,680	\$ 4,690,475	3.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,776,933</u>	<u>\$ 1,600,287</u>	11.0%	<u>\$ 10,713,647</u>	<u>\$ 10,456,839</u>	2.5%
% of Gross Commission	16.7%	16.5%		16.8%	16.4%	
Net Commission + Breakage	\$ 8,837,427	\$ 8,071,453	9.5%	\$ 53,071,915	\$ 53,150,953	-0.1%
% of Total Handle	7.46%	7.57%		7.43%	7.62%	
Number of HHR Terminals	750	1,000	-25.0%	707	1,000	-29.3%
Average Daily Handle	\$ 3,821,360	\$ 3,441,477	11.0%	\$ 3,322,061	\$ 3,242,431	2.5%
Handle/Day/Terminal	\$ 5,095	\$ 3,441	48.1%	\$ 4,429	\$ 3,242	36.6%
Gross Commission / Day /Terminal	\$ 457	\$ 312	46.3%	\$ 396	\$ 296	33.7%
	January -21	December - 20	% Change	<u>Since Inception (September 10, 2018)</u>		
Total Handle	\$ 118,462,169	\$ 94,677,450	25.12%	Total Handle	\$ 2,338,626,447	
Total Kentucky Excise Tax	\$ 1,776,933	\$ 1,420,162	25.12%	Total Kentucky Excise Tax	\$ 35,079,397	
Average Daily Handle	\$ 3,821,360	\$ 3,054,111	25.12%	Total KY General Fund	\$ 16,399,712	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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 January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 18,331,427	\$ 9,732,690	88.3%	\$ 122,670,864	\$ 66,787,068	83.7%
Less: Returned to Public	\$ 16,795,437	\$ 8,882,286	89.1%	\$ 111,907,478	\$ 61,414,850	82.2%
Less: Breakage	\$ 2,447	\$ 746		\$ 14,131	\$ 6,076	
Less: Change in Pools (Note 6)	\$ (47,322)	\$ 47,249		\$ 132,425	\$ (23,328)	
Gross Commission	<u>\$ 1,580,866</u>	<u>\$ 802,409</u>	97.0%	<u>\$ 10,616,832</u>	<u>\$ 5,389,470</u>	97.0%
TB Development Fund (Note 1)	\$ 137,486	\$ 72,995	88.3%	\$ 920,031	\$ 500,903	83.7%
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)	\$ 137,486	\$ 72,995	88.3%	\$ 828,004	\$ 444,838	86.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 274,971</u>	<u>\$ 145,990</u>	88.3%	<u>\$ 1,840,063</u>	<u>\$ 1,001,806</u>	83.7%
% of Gross Commission	17.4%	18.2%		17.3%	18.6%	
Net Commission + Breakage	\$ 1,308,341	\$ 657,165	99.1%	\$ 8,790,900	\$ 4,393,740	100.1%
% of Total Handle	7.14%	6.75%		7.17%	6.58%	
Number of HHR Terminals	204	300	-32.0%	186	202	-7.9%
Average Daily Handle	\$ 591,336	\$ 313,958	88.3%	\$ 570,562	\$ 310,638	83.7%
Handle/Day/Terminal	\$ 2,899	\$ 1,047	177.0%	\$ 2,797	\$ 1,035	170.1%
Gross Commission / Day /Terminal	\$ 250	\$ 86	189.7%	\$ 242	\$ 84	189.7%
	January -21	December - 20	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 18,331,427	\$ 14,822,861	23.7%	Total Handle	\$ 657,411,613	
Total Kentucky Excise Tax	\$ 274,971	\$ 222,343	23.7%	Total Kentucky Excise Tax	\$ 9,861,174	
Average Daily Handle	\$ 591,336	\$ 478,157	23.7%	Total KY General Fund	\$ 3,919,359	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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 January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 130,249,345	\$ 89,390,757	45.7%	\$ 741,754,372	\$ 613,178,437	21.0%
Less: Returned to Public	\$ 118,757,277	\$ 82,131,225	44.6%	\$ 677,885,384	\$ 564,907,606	20.0%
Less: Breakage	\$ 29,635	\$ 23,806		\$ 137,777	\$ 107,273	
Less: Change in Pools (Note 6)	\$ 152,837	\$ 184,042		\$ 499,266	\$ (92,125)	
Gross Commission	<u>\$ 11,309,596</u>	<u>\$ 7,051,683</u>	60.4%	<u>\$ 63,231,944</u>	<u>\$ 48,255,684</u>	31.0%
TB Development Fund (Note 1)	\$ 976,870	\$ 670,431	45.7%	\$ 5,563,158	\$ 4,598,838	21.0%
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)	\$ 976,870	\$ 670,431	45.7%	\$ 5,073,123	\$ 4,087,425	24.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,953,740</u>	<u>\$ 1,340,861</u>	45.7%	<u>\$ 11,126,316</u>	<u>\$ 9,197,677</u>	21.0%
% of Gross Commission	17.3%	19.0%		17.6%	19.1%	
Net Commission + Breakage	\$ 9,385,490	\$ 5,734,628	63.7%	\$ 52,243,405	\$ 39,165,280	33.4%
% of Total Handle	7.21%	6.42%		7.04%	6.39%	
Number of HHR Terminals	965	753	28.2%	821	753	9.0%
Average Daily Handle	\$ 4,201,592	\$ 2,883,573	45.7%	\$ 3,450,020	\$ 2,851,993	21.0%
Handle/Day/Terminal	\$ 4,354	\$ 3,829	13.7%	\$ 3,575	\$ 3,788	-5.6%
Gross Commission / Day /Terminal	\$ 378	\$ 302	25.1%	\$ 305	\$ 298	2.2%
	January -21	December - 20	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 130,249,345	\$ 90,296,587	44.2%	Total Handle	\$ 5,212,953,308	
Total Kentucky Excise Tax	\$ 1,953,740	\$ 1,354,449	44.2%	Total Kentucky Excise Tax	\$ 78,194,300	
Average Daily Handle	\$ 4,201,592	\$ 2,912,793	44.2%	Total KY General Fund	\$ 30,956,030	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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 January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 37,629,704	\$ 42,247,776	-10.9%	\$ 296,697,852	\$ 267,513,195	10.9%
Less: Returned to Public	\$ 34,794,216	\$ 38,828,355	-10.4%	\$ 271,713,135	\$ 245,234,148	10.8%
Less: Breakage	\$ 43,733	\$ 85,565		\$ 403,673	\$ 579,897	
Less: Change in Pools (Note 6)	\$ (136,554)	\$ 73,178		\$ 1,280,180	\$ 1,432,883	
Gross Commission	<u>\$ 2,928,310</u>	<u>\$ 3,260,678</u>	-10.2%	<u>\$ 23,300,865</u>	<u>\$ 20,266,269</u>	15.0%
TB Development Fund (Note 1)	\$ 141,111	\$ 158,429	-10.9%	\$ 1,112,617	\$ 1,003,174	10.9%
SB Development Fund (Note 2)	\$ 188,149	\$ 211,239	-10.9%	\$ 1,483,489	\$ 1,337,566	10.9%
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)	\$ 235,186	\$ 264,049	-10.9%	\$ 1,643,567	\$ 1,487,380	10.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 564,446</u>	<u>\$ 633,717</u>	-10.9%	<u>\$ 4,450,468</u>	<u>\$ 4,012,698</u>	10.9%
% of Gross Commission	19.3%	19.4%		19.1%	19.8%	
Net Commission + Breakage	\$ 2,407,597	\$ 2,712,526	-11.2%	\$ 19,254,070	\$ 16,833,467	14.4%
% of Total Handle	6.40%	6.42%		6.49%	6.29%	
Number of HHR Terminals	388	938	-58.6%	449	938	-52.1%
Average Daily Handle	\$ 1,567,904	\$ 1,362,831	15.0%	\$ 1,433,323	\$ 1,250,062	14.7%
Handle/Day/Terminal	\$ 4,041	\$ 1,453	178.1%	\$ 3,694	\$ 1,333	177.2%
Gross Commission / Day /Terminal	\$ 314	\$ 112	180.4%	\$ 290	\$ 101	187.4%
	January -21	December - 20	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 37,629,704	\$ 39,568,442	-4.9%	Total Handle		\$ 1,702,014,945
Total Kentucky Excise Tax	\$ 564,446	\$ 593,527	-4.9%	Total Kentucky Excise Tax		\$ 25,530,224
Average Daily Handle	\$ 1,567,904	\$ 1,318,948	18.9%	Total KY General Fund		\$ 9,002,394

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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 January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 17,682,549	\$ -		\$ 58,705,031	\$ -	
Less: Returned to Public	\$ 15,951,336	\$ -		\$ 52,752,909	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 49,503	\$ -		\$ 362,171	\$ -	
Gross Commission	<u>\$ 1,681,709</u>	<u>\$ -</u>		<u>\$ 5,589,952</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 132,619	\$ -		\$ 440,288	\$ -	
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)	\$ 132,619	\$ -		\$ 440,288	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 265,238</u>	<u>\$ -</u>		<u>\$ 880,575</u>	<u>\$ -</u>	
% of Gross Commission	15.8%			15.8%		
Net Commission + Breakage	\$ 1,416,471			\$ 4,709,376		
% of Total Handle	8.01%			8.02%		
<hr/>						
Number of HHR Terminals	415			435		
Average Daily Handle	\$ 570,405			\$ 477,277		
Handle/Day/Terminal	\$ 1,374			\$ 1,150		
Gross Commission / Day /Terminal	\$ 131			\$ 110		
<hr/>						
	January -21	December - 20	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 17,682,549	\$ 12,957,038	36.5%	Total Handle	\$	58,705,031
Total Kentucky Excise Tax	\$ 265,238	\$ 194,356	36.5%	Total Kentucky Excise Tax	\$	880,575
Average Daily Handle	\$ 570,405	\$ 417,969	36.5%	Total KY General Fund	\$	440,288

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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 January, 2021

	January -21	January - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 73,573,770	\$ -		\$ 267,772,708	\$ -	
Less: Returned to Public	\$ 66,896,269	\$ -		\$ 242,937,112	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 203,257	\$ -		\$ 1,155,874	\$ -	
Gross Commission	<u>\$ 6,474,245</u>	<u>\$ -</u>		<u>\$ 23,679,721</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
SB Development Fund (Note 2)	\$ 735,738	\$ -		\$ 2,677,727	\$ -	
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5)	\$ 367,869	\$ -		\$ 1,338,864	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,103,607</u>	<u>\$ -</u>		<u>\$ 4,016,591</u>	<u>\$ -</u>	
% of Gross Commission	17.0%			17.0%		
Net Commission + Breakage	\$ 5,370,638			\$ 19,663,131		
% of Total Handle	7.30%			7.34%		
<hr/>						
Number of HHR Terminals	950			962		
Average Daily Handle	\$ 2,373,347			\$ 1,954,545		
Handle/Day/Terminal	\$ 2,498			\$ 2,057		
Gross Commission / Day /Terminal	\$ 220			\$ 182		

	January -21	December - 20	% Change	Since Inception (September 16, 2020)	
Total Handle	\$ 73,573,770	\$ 57,526,708	27.9%	Total Handle	\$ 267,772,708
Total Kentucky Excise Tax	\$ 1,103,607	\$ 862,901	27.9%	Total Kentucky Excise Tax	\$ 4,016,591
Average Daily Handle	\$ 2,373,347	\$ 1,855,700	27.9%	Total KY General Fund	\$ 1,338,864

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR 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.