

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

April-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	\$ 195,748	0.9%	\$ 10,233	0.1%			\$ 53,838	7.4%	\$ 26,918	6.7%	\$ 26,918	6.7%	\$ 130,499	100.0%					\$ 92,167	0.4%	\$ 536,320	0.9%
Churchill Downs	\$ 87,909	0.4%					\$ 23,442	3.2%	\$ 11,721	2.9%	\$ 11,721	2.9%	\$ 58,607	44.9%					\$ 41,025	0.2%	\$ 234,425	0.4%
Ellis Park	\$ 7,507	0.0%					\$ 2,001	0.3%	\$ 1,001	0.2%	\$ 1,001	0.2%	\$ 5,005	3.8%					\$ 3,503	0.0%	\$ 20,020	0.0%
Keeneland	\$ 92,823	0.4%					\$ 24,754	3.4%	\$ 12,376	3.1%	\$ 12,376	3.1%	\$ 61,882	47.4%					\$ 43,318	0.2%	\$ 247,529	0.4%
Kentucky Downs	\$ 2,492	0.0%					\$ 665	0.1%	\$ 332	0.1%	\$ 332	0.1%	\$ 1,662	1.3%					\$ 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	0.1%			\$ 1,513	0.2%	\$ 756	0.2%	\$ 756	0.2%							\$ 756	0.0%	\$ 13,232	0.0%
Turfway Park	\$ 5,016	0.0%					\$ 1,338	0.2%	\$ 669	0.2%	\$ 669	0.2%	\$ 3,343	2.6%					\$ 2,340	0.0%	\$ 13,375	0.0%
Simulcast	\$ 1,099,238	4.9%	\$ 33,650	0.4%	\$ 6,965	100%	\$ 28,493	3.9%	\$ 56,996	14.1%	\$ 56,996	14.1%							\$ 427,445	1.7%	\$ 1,709,783	3.0%
Churchill Downs	\$ 182,621	0.8%	\$ 2,357	0.0%	\$ 183	2.6%	\$ 4,628	0.6%	\$ 9,259	2.3%	\$ 9,259	2.3%							\$ 69,436	0.3%	\$ 277,743	0.5%
Ellis Park	\$ 175,227	0.8%	\$ 16,213	0.2%	\$ 645	9.3%	\$ 4,802	0.7%	\$ 9,604	2.4%	\$ 9,604	2.4%							\$ 72,031	0.3%	\$ 288,127	0.5%
Keeneland	\$ 501,455	2.2%			\$ 1,013	14.5%	\$ 12,562	1.7%	\$ 25,124	6.2%	\$ 25,124	6.2%							\$ 188,425	0.8%	\$ 753,702	1.3%
Kentucky Downs	\$ 166,258	0.7%	\$ 14,282	0.2%	\$ 4,243	60.9%	\$ 4,618	0.6%	\$ 9,241	2.3%	\$ 9,241	2.3%							\$ 69,293	0.3%	\$ 277,176	0.5%
Oak Grove	\$ -	0.0%	\$ -																			
The Red Mile																						
Turfway Park	\$ 73,677	0.3%	\$ 798	0.0%	\$ 882	12.7%	\$ 1,883	0.3%	\$ 3,768	0.9%	\$ 3,768	0.9%							\$ 28,259	0.1%	\$ 113,035	0.2%
ADW															\$ 740,869	100.0%	\$ 740,869	100.0%	\$ 261,487	1.1%	\$ 1,743,225	3.0%
Amwest															\$ 2,388	0.3%	\$ 2,388	0.3%	\$ 844	0.0%	\$ 5,620	0.0%
eBet															\$ 1,916	0.3%	\$ 1,916	0.3%	\$ 676	0.0%	\$ 4,509	0.0%
Lien Games															\$ 754	0.1%	\$ 754	0.1%	\$ 265	0.0%	\$ 1,773	0.0%
NYRA															\$ 23,963	3.2%	\$ 23,963	3.2%	\$ 8,459	0.0%	\$ 56,386	0.1%
TVG															\$ 242,724	32.8%	\$ 242,724	32.8%	\$ 85,667	0.3%	\$ 571,115	1.0%
TwinSpires															\$ 388,064	52.4%	\$ 388,064	52.4%	\$ 136,964	0.6%	\$ 913,092	1.6%
Watch and Wager															\$ 749	0.1%	\$ 749	0.1%	\$ 264	0.0%	\$ 1,761	0.0%
XpressBet															\$ 80,311	10.8%	\$ 80,311	10.8%	\$ 28,347	0.1%	\$ 188,969	0.3%
HHR	\$ 21,307,744	94.3%	\$ 7,462,558	99.4%			\$ 650,000	88.8%	\$ 320,000	79.2%	\$ 320,000	79.2%							\$ 23,749,024	96.8%	\$ 53,809,326	93.1%
Derby City Gaming	\$ 8,630,395	38.2%					\$ 250,499	34.2%	\$ 123,323	30.5%	\$ 123,323	30.5%							\$ 8,133,251	33.2%	\$ 17,260,792	29.9%
Ellis Park	\$ 1,311,858	5.8%					\$ 46,370	6.3%	\$ 22,828	5.7%	\$ 22,828	5.7%							\$ 1,219,830	5.0%	\$ 2,623,715	4.5%
Keeneland/Red Mile	\$ 1,634,167	7.2%	\$ 2,178,890	29.0%			\$ 106,214	14.5%	\$ 52,290	12.9%	\$ 52,290	12.9%							\$ 2,512,818	10.2%	\$ 6,536,669	11.3%
Kentucky Downs	\$ 8,873,028	39.3%					\$ 246,917	33.7%	\$ 121,559	30.1%	\$ 121,559	30.1%							\$ 8,382,993	34.2%	\$ 17,746,056	30.7%
Newport Racing	\$ 858,297	3.8%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 858,297	3.5%	\$ 1,716,594	3.0%
Oak Grove	\$ -	0.0%	\$ 5,283,668	70.4%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 2,641,834	10.8%	\$ 7,925,501	13.7%
Grand Total	\$ 22,602,729	100.0%	\$ 7,506,441	100.0%	\$ 6,965	100%	\$ 732,331	100.0%	\$ 403,914	100.0%	\$ 403,914	100.0%	\$ 130,499	100.0%	\$ 740,869	100.0%	\$ 740,869	100.0%	\$ 24,530,123	100.0%	\$ 57,798,653	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

April 2021

Live Racing

	Apr-21	Apr-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	20	0		206	189	9.0%
On Track Handle	\$ 17,319,469	\$ -		\$ 26,918,448	\$ 37,964,470	-29.1%
Less: Return to the Public	\$ 13,942,310	\$ -		\$ 21,628,235	\$ 30,512,770	-29.1%
Less: Breakage	\$ 131,081	\$ -		\$ 187,450	\$ 236,944	-20.9%
Gross Commission	<u>\$ 3,246,078</u>	<u>\$ -</u>		<u>\$ 5,102,763</u>	<u>\$ 7,214,755</u>	<u>-29.3%</u>
TB Development Fund	\$ 129,896	\$ -		\$ 195,748	\$ 275,110	-28.8%
SB Development Fund	\$ -	\$ -		\$ 10,233	\$ 16,039	-36.2%
Equine Industry Program	\$ 34,639	\$ -		\$ 53,837	\$ 75,929	-29.1%
Equine Drug Research	\$ 17,319	\$ -		\$ 26,918	\$ 37,964	-29.1%
Higher Education Fund	\$ 17,319	\$ -		\$ 26,918	\$ 37,964	-29.1%
Ky General Fund	\$ 60,618	\$ -		\$ 92,168	\$ 129,668	-28.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 259,792</u>	<u>\$ -</u>		<u>\$ 405,823</u>	<u>\$ 572,675</u>	<u>-29.1%</u>
Backside Improvement Fund (Note 1)	\$ 86,597	\$ -		\$ 130,499	\$ 183,407	-28.8%
Net Commission	\$ 2,899,688	\$ -		\$ 4,566,441	\$ 6,458,674	-29.3%
Off Track Handle From:						
Other Kentucky Tracks	\$ 1,774,250	\$ -		\$ 7,906,534	\$ 7,755,013	2.0%
Kentucky ADW's	\$ 24,194,904	\$ -		\$ 94,002,752	\$ 33,097,361	184.0%
Other Sources (non-taxable)	\$ 202,961,985	\$ -		\$ 917,013,496	\$ 439,124,178	108.8%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 246,250,608</u>	<u>\$ -</u>		<u>\$ 1,045,841,229</u>	<u>\$ 517,941,022</u>	<u>101.9%</u>
Average Daily Handle - On Track	\$ 865,973			\$ 130,672	\$ 200,870	-34.9%
Average Daily Handle - All Sources	\$ 12,312,530			\$ 5,076,899	\$ 2,740,429	85.3%

Simulcast

Handle by Breed

Thoroughbred	\$ 7,954,341	\$ -		\$ 55,730,900	\$ 73,033,141	-23.7%
Standardbred	\$ 1,966,327	\$ -		\$ 18,590,394	\$ 16,322,510	13.9%
Qtr/Arabian	\$ 92,555	\$ 11,726	689.3%	\$ 494,387	\$ 438,119	12.8%
Total Handle	<u>\$ 10,013,223</u>	<u>\$ 11,726</u>	<u>85293.3%</u>	<u>\$ 74,815,681</u>	<u>\$ 89,793,771</u>	<u>-16.7%</u>
TB Development Fund	\$ 156,702	\$ -		\$ 1,099,238	\$ 1,447,871	-24.1%
SB Development Fund	\$ 3,433	\$ -		\$ 33,652	\$ 35,078	-4.1%
QH Development Fund	\$ 1,109	\$ -		\$ 6,963	\$ 6,970	-0.1%
Equine Industry Program*	\$ 4,031	\$ -		\$ 28,496	\$ 37,248	-23.5%
Equine Drug Research	\$ 8,062	\$ -		\$ 56,993	\$ 74,496	-23.5%
Higher Education Fund	\$ 8,062	\$ -		\$ 56,993	\$ 74,496	-23.5%
Ky General Fund	\$ 60,466	\$ -		\$ 427,445	\$ 558,720	-23.5%
Total Kentucky Excise Tax	<u>\$ 241,866</u>	<u>\$ -</u>		<u>\$ 1,709,779</u>	<u>\$ 2,234,878</u>	<u>-23.5%</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

April 2021

Live Racing

	Apr-21	Apr-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	\$ -	\$ -		\$ -	\$ 1,228	-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%)	\$ -	\$ -		\$ -	\$ 104	-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	\$ -	\$ -		\$ -	\$ 5,930	-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	\$ -	\$ -		\$ -	\$ 664,872	-100.0%
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						

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - Churchill Downs

April 2021

Live Racing						
	Apr-21	Apr-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	5	0		43	36	19.4%
On Track Handle	\$ 8,095,196	\$ -		\$ 11,721,249	\$ 10,816,547	8.4%
Less: Return to the Public	\$ 6,472,524	\$ -		\$ 9,370,153	\$ 8,629,523	8.6%
Less: Breakage	\$ 57,978	\$ -		\$ 82,180	\$ 69,730	17.9%
Gross Commission	<u>\$ 1,564,694</u>	<u>\$ -</u>		<u>\$ 2,268,915</u>	<u>\$ 2,117,294</u>	<u>7.2%</u>
TB Development Fund	\$ 60,714	\$ -		\$ 87,909	\$ 81,124	8.4%
Equine Industry Program	\$ 16,190	\$ -		\$ 23,442	\$ 21,633	8.4%
Equine Drug Research	\$ 8,095	\$ -		\$ 11,721	\$ 10,817	8.4%
Higher Education Fund	\$ 8,095	\$ -		\$ 11,721	\$ 10,817	8.4%
Ky General Fund	\$ 28,333	\$ -		\$ 41,024	\$ 37,858	8.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 121,428</u>	<u>\$ -</u>		<u>\$ 175,819</u>	<u>\$ 162,248</u>	<u>8.4%</u>
Backside Improvement Fund (Note 1)	\$ 40,476	\$ -		\$ 58,606	\$ 54,083	8.4%
Net Commission	\$ 1,402,790	\$ -		\$ 2,034,490	\$ 1,900,963	7.0%
Off Track Handle From:						
Other Kentucky Tracks	\$ 687,397	\$ -		\$ 3,390,601	\$ 2,633,990	28.7%
Kentucky ADW's	\$ 11,248,841	\$ -		\$ 46,799,627	\$ 12,854,448	264.1%
Other Sources (non-taxable)	\$ 61,538,945	\$ -		\$ 363,502,135	\$ 152,611,763	138.2%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 81,570,379</u>	<u>\$ -</u>		<u>\$ 425,413,612</u>	<u>\$ 178,916,748</u>	<u>137.8%</u>
Average Daily Handle - On Track	\$ 1,619,039			\$ 272,587	\$ 300,460	-9.3%
Average Daily Handle - All Sources	\$ 16,314,076			\$ 9,893,340	\$ 4,969,910	99.1%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,807,252	\$ -		\$ 9,131,064	\$ 19,914,812	-54.1%
Standardbred	\$ 10,200	\$ -		\$ 117,874	\$ 120,009	-1.8%
Qtr/Arabian	\$ 648	\$ -		\$ 9,141	\$ 89,972	-89.8%
Total Handle	<u>\$ 1,818,100</u>	<u>\$ -</u>		<u>\$ 9,258,080</u>	<u>\$ 20,124,792</u>	<u>-54.0%</u>
TB Development Fund	\$ 36,145	\$ -		\$ 182,621	\$ 398,296	-54.1%
SB Development Fund	\$ 204	\$ -		\$ 2,357	\$ 2,400	-1.8%
QH Development Fund	\$ 13	\$ -		\$ 183	\$ 1,799	-89.8%
Equine Industry Program*	\$ 909	\$ -		\$ 4,629	\$ 10,062	-54.0%
Equine Drug Research	\$ 1,818	\$ -		\$ 9,258	\$ 20,125	-54.0%
Higher Education Fund	\$ 1,818	\$ -		\$ 9,258	\$ 20,125	-54.0%
Ky General Fund	\$ 13,636	\$ -		\$ 69,436	\$ 150,936	-54.0%
Total Kentucky Excise Tax (3%)	<u>\$ 54,543</u>	<u>\$ -</u>		<u>\$ 277,742</u>	<u>\$ 603,744</u>	<u>-54.0%</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

April 2021

Live Racing

	Apr-21	Apr-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	\$ -	\$ -		\$ 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%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 15,014	\$ 59,184	-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)	\$ -	\$ -		\$ 42,409,100	\$ 37,917,649	11.8%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 48,017,636	\$ 45,862,332	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	\$ 1,073,040	\$ -		\$ 8,761,418	\$ 9,841,876	-11.0%
Standardbred	\$ 62,621	\$ -		\$ 810,606	\$ 837,951	-3.3%
Qtr/Arabian	\$ 4,390	\$ -		\$ 32,220	\$ 796	3947.3%
Total Handle	\$ 1,140,051	\$ -		\$ 9,604,244	\$ 10,680,623	-10.1%
TB Development Fund	\$ 21,461	\$ -		\$ 175,228	\$ 196,838	-11.0%
SB Development Fund	\$ 1,252	\$ -		\$ 16,212	\$ 16,759	-3.3%
QH Development Fund	\$ 88	\$ -		\$ 644	\$ 16	3947.3%
Equine Industry Program*	\$ 570	\$ -		\$ 4,802	\$ 5,340	-10.1%
Equine Drug Research	\$ 1,140	\$ -		\$ 9,604	\$ 10,681	-10.1%
Higher Education Fund	\$ 1,140	\$ -		\$ 9,604	\$ 10,681	-10.1%
Ky General Fund	\$ 8,550	\$ -		\$ 72,032	\$ 80,105	-10.1%
Total Kentucky Excise Tax (3%)	\$ 34,202	\$ -		\$ 288,127	\$ 320,419	-10.1%

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

April 2021

Live Racing						
	Apr-21	Apr-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	15	0		37	17	117.6%
On Track Handle	\$ 9,224,273	\$ -		\$ 12,376,473	\$ 17,320,852	-28.5%
Less: Return to the Public	\$ 7,469,786	\$ -		\$ 10,019,608	\$ 14,044,361	-28.7%
Less: Breakage	\$ 73,103	\$ -		\$ 108,172	\$ 108,172	0.0%
Gross Commission	<u>\$ 1,681,384</u>	<u>\$ -</u>		<u>\$ 2,248,693</u>	<u>\$ 3,168,320</u>	<u>-29.0%</u>
TB Development Fund	\$ 69,182	\$ -		\$ 92,824	\$ 129,906	-28.5%
Equine Industry Program	\$ 18,449	\$ -		\$ 24,753	\$ 34,642	-28.5%
Equine Drug Research	\$ 9,224	\$ -		\$ 12,376	\$ 17,321	-28.5%
Higher Education Fund	\$ 9,224	\$ -		\$ 12,376	\$ 17,321	-28.5%
Ky General Fund	\$ 32,285	\$ -		\$ 43,318	\$ 60,623	-28.5%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 138,364</u>	<u>\$ -</u>		<u>\$ 185,647</u>	<u>\$ 259,813</u>	<u>-28.5%</u>
Backside Improvement Fund (Note 1)	\$ 46,121	\$ -		\$ 61,882	\$ 86,604	-28.5%
Net Commission	\$ 1,496,899	\$ -		\$ 2,001,163	\$ 2,821,903	-29.1%
Off Track Handle From:						
Other Kentucky Tracks	\$ 1,086,853	\$ -		\$ 2,128,636	\$ 1,361,340	56.4%
Kentucky ADW's	\$ 12,946,063	\$ -		\$ 30,194,471	\$ 10,108,626	198.7%
Other Sources (non-taxable)	\$ 141,423,040	\$ -		\$ 331,509,689	\$ 131,417,098	152.3%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 164,680,229</u>	<u>\$ -</u>		<u>\$ 376,209,269</u>	<u>\$ 160,207,916</u>	<u>134.8%</u>
Average Daily Handle - On Track	\$ 614,952			\$ 334,499	\$ 1,018,874	-67.2%
Average Daily Handle - All Sources	\$ 10,978,682			\$ 10,167,818	\$ 9,423,995	7.9%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 2,974,828	\$ -		\$ 25,072,791	\$ 24,105,210	4.0%
Standardbred						
Qtr/Arabian	\$ 2,676	\$ -		\$ 50,574	\$ 53,259	-5.0%
Total Handle	<u>\$ 2,977,504</u>	<u>\$ -</u>		<u>\$ 25,123,365</u>	<u>\$ 24,158,469</u>	<u>4.0%</u>
TB Development Fund	\$ 59,497	\$ -		\$ 501,456	\$ 482,104	4.0%
SB Development Fund						
QH Development Fund	\$ 54	\$ -		\$ 1,011	\$ 1,065	-5.0%
Equine Industry Program*	\$ 1,489	\$ -		\$ 12,562	\$ 12,079	4.0%
Equine Drug Research	\$ 2,978	\$ -		\$ 25,123	\$ 24,158	4.0%
Higher Education Fund	\$ 2,978	\$ -		\$ 25,123	\$ 24,158	4.0%
Ky General Fund	\$ 22,331	\$ -		\$ 188,425	\$ 181,189	4.0%
Total Kentucky Excise Tax (3%)	<u>\$ 89,325</u>	<u>\$ -</u>		<u>\$ 753,701</u>	<u>\$ 724,754</u>	<u>4.0%</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 - Kentucky Downs

April 2021

Live Racing

	Apr-21	Apr-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	\$ -	\$ -		\$ 57,120	\$ 281,688	-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)	\$ -	\$ -		\$ 4,985	\$ 24,511	-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)	\$ -	\$ -		\$ 55,773,563	\$ 37,123,080	50.2%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 59,828,443	\$ 41,239,609	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	\$ 1,268,164	\$ -		\$ 8,312,871	\$ 7,929,952	4.8%
Standardbred	\$ 82,671	\$ -		\$ 714,191	\$ 533,416	33.9%
Qtr/Arabian	\$ 35,877	\$ -		\$ 212,113	\$ 163,410	29.8%
Total Handle	\$ 1,386,712	\$ -		\$ 9,239,175	\$ 8,626,777	7.1%
TB Development Fund	\$ 25,363	\$ -		\$ 166,257	\$ 158,599	4.8%
SB Development Fund	\$ 1,653	\$ -		\$ 14,284	\$ 10,668	33.9%
QH Development Fund	\$ 718	\$ -		\$ 4,242	\$ 3,268	29.8%
Equine Industry Program*	\$ 693	\$ -		\$ 4,620	\$ 4,313	7.1%
Equine Drug Research	\$ 1,387	\$ -		\$ 9,239	\$ 8,627	7.1%
Higher Education Fund	\$ 1,387	\$ -		\$ 9,239	\$ 8,627	7.1%
Ky General Fund	\$ 10,400	\$ -		\$ 69,294	\$ 64,701	7.1%
Total Kentucky Excise Tax (3%)	\$ 41,601	\$ -		\$ 277,175	\$ 258,803	7.1%

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 - Oak Grove

April 2021

Live Racing

	Apr-21	Apr-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)	\$ -	\$ -		\$ 1,084,726	\$ 20,383	5221.7%
(Non-Ky Tracks, OTB's, Other ADW's)						
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	\$ 119,257	\$ -		\$ 769,022	\$ -	
Standardbred	\$ 27,608	\$ -		\$ 140,772	\$ -	
Qtr/Arabian	\$ 7,303	\$ -		\$ 21,346	\$ -	
Total Handle	\$ 154,168	\$ -		\$ 931,139	\$ -	

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

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - The Red Mile

April 2021

Live Racing

	Apr-21	Apr-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	\$ -	\$ -		\$ 174,535	\$ 281,590	-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%)	\$ -	\$ -		\$ 13,232	\$ 21,609	-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)	\$ -	\$ -		\$ 9,989,466	\$ 6,343,091	57.5%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 10,993,960	\$ 7,796,289	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	\$ 1,767,058	\$ -		\$ 16,767,017	\$ 14,544,559	15.3%
Qtr/Arabian	\$ 29,807	\$ 11,726	154.2%	\$ 124,905	\$ 88,395	41.3%
Total Handle	\$ 1,796,864	\$ 11,726	15223.8%	\$ 16,891,923	\$ 14,632,954	15.4%

TB Development Fund
SB Development Fund
QH Development Fund
Equine Industry Program
Equine Drug Research
Higher Education Fund
Ky General Fund

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Total Kentucky Excise Tax

Monthly Track Report - Turfway Park

April 2021

Live Racing

	Apr-21	Apr-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		51	53	-3.8%
On Track Handle	\$ -	\$ -		\$ 668,788	\$ 2,964,297	-77.4%
Less: Return to the Public	\$ -	\$ -		\$ 535,447	\$ 2,369,042	-77.4%
Less: Breakage	\$ -	\$ -		\$ 4,155	\$ 16,890	-75.4%
Gross Commission	\$ -	\$ -		\$ 129,187	\$ 578,366	-77.7%
TB Development Fund	\$ -	\$ -		\$ 5,016	\$ 22,232	-77.4%
Equine Industry Program	\$ -	\$ -		\$ 1,338	\$ 5,929	-77.4%
Equine Drug Research	\$ -	\$ -		\$ 669	\$ 2,964	-77.4%
Higher Education Fund	\$ -	\$ -		\$ 669	\$ 2,964	-77.4%
Ky General Fund	\$ -	\$ -		\$ 2,341	\$ 10,375	-77.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 10,032	\$ 44,464	-77.4%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 3,344	\$ 14,821	-77.4%
Net Commission	\$ -	\$ -		\$ 115,811	\$ 519,080	-77.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,392,320	\$ 1,710,508	-18.6%
Kentucky ADW's	\$ -	\$ -		\$ 8,482,040	\$ 5,473,784	55.0%
Other Sources (non-taxable)	\$ -	\$ -		\$ 103,468,913	\$ 73,691,114	40.4%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 114,012,061	\$ 83,839,703	36.0%
Average Daily Handle - On Track				\$ 13,113	\$ 55,930	-76.6%
Average Daily Handle - All Sources				\$ 2,235,531	\$ 1,581,881	41.3%

Simulcast

Handle by Breed

Thoroughbred	\$ 711,801	\$ -		\$ 3,683,734	\$ 10,601,711	-65.3%
Standardbred	\$ 16,170	\$ -		\$ 39,934	\$ 262,528	-84.8%
Qtr/Arabian	\$ 11,855	\$ -		\$ 44,087	\$ 41,046	7.4%
Total Handle	\$ 739,825	\$ -		\$ 3,767,755	\$ 10,905,284	-65.5%
TB Development Fund	\$ 14,236	\$ -		\$ 73,675	\$ 212,034	-65.3%
SB Development Fund	\$ 323	\$ -		\$ 799	\$ 5,251	-84.8%
QH Development Fund	\$ 237	\$ -		\$ 882	\$ 821	7.4%
Equine Industry Program*	\$ 370	\$ -		\$ 1,884	\$ 5,453	-65.5%
Equine Drug Research	\$ 740	\$ -		\$ 3,768	\$ 10,905	-65.5%
Higher Education Fund	\$ 740	\$ -		\$ 3,768	\$ 10,905	-65.5%
Ky General Fund	\$ 5,549	\$ -		\$ 28,258	\$ 81,790	-65.5%
Total Kentucky Excise Tax (3%)	\$ 22,195	\$ -		\$ 113,033	\$ 327,159	-65.5%

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

Kentucky Resident Advance Deposit Wagering Report April, 2021

	Apr-21	Apr-20	% Change	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	\$ 24,194,904	\$ -		\$ 103,222,052	\$ 33,097,254	211.9%
Total Out-of State Handle	\$ 25,403,644	\$ 26,291,331	-3.4%	\$ 245,421,784	\$ 166,220,700	47.6%
Total Handle (TH)	\$ 49,598,549	\$ 26,291,331	88.6%	\$ 348,643,836	\$ 199,317,955	74.9%
Host Track (42.5% Allocation)	\$ 105,397	\$ 55,869	88.6%	\$ 740,868	\$ 423,551	74.9%
Purse (42.5% Allocation)	\$ 105,397	\$ 55,869	88.6%	\$ 740,868	\$ 423,551	74.9%
KY General Fund (15% Allocation)	\$ 37,199	\$ 19,718	88.6%	\$ 261,483	\$ 149,488	74.9%
Total KY Excise Tax (.5% of TH)	\$ 247,993	\$ 131,457	88.6%	\$ 1,743,219	\$ 996,590	74.9%



Kentucky Resident Advance Deposit Wagering Report for April 2021

AmWest Entertainment	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.15%	\$ 36,317	\$ -		0.13%	\$ 133,822	\$ 103,003	29.9%
Total Out-of State Handle	0.27%	\$ 68,409	\$ 62,411	9.6%	0.40%	\$ 989,828	\$ 534,912	85.0%
Total Handle (TH)	0.21%	\$ 104,726	\$ 62,411	67.8%	0.32%	\$ 1,123,651	\$ 637,915	76.1%
Host Track (42.5% Allocation)		\$ 223	\$ 133	67.8%		\$ 2,388	\$ 1,356	76.1%
Purse (42.5% Allocation)		\$ 223	\$ 133	67.8%		\$ 2,388	\$ 1,356	76.1%
KY General Fund (15% Allocation)		\$ 79	\$ 47	67.8%		\$ 843	\$ 478	76.1%
Total KY Excise Tax (.5% of TH)		\$ 524	\$ 312	67.8%		\$ 5,618	\$ 3,190	76.1%

eBet	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.06%	\$ 15,517	\$ -		0.07%	\$ 73,348	\$ 28,341	158.8%
Total Out-of State Handle	0.40%	\$ 101,941	\$ 76,356	33.5%	0.34%	\$ 827,884	\$ 579,129	43.0%
Total Handle (TH)	0.24%	\$ 117,457	\$ 76,356	53.8%	0.26%	\$ 901,232	\$ 607,470	48.4%
Host Track (42.5% Allocation)		\$ 250	\$ 162	53.8%		\$ 1,915	\$ 1,291	48.4%
Purse (42.5% Allocation)		\$ 250	\$ 162	53.8%		\$ 1,915	\$ 1,291	48.4%
KY General Fund (15% Allocation)		\$ 88	\$ 57	53.8%		\$ 676	\$ 456	48.4%
Total KY Excise Tax (.5% of TH)		\$ 587	\$ 382	53.8%		\$ 4,506	\$ 3,037	48.4%

Lien Games	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.07%	\$ 16,979	\$ -		0.03%	\$ 30,790	\$ 5,929	419.3%
Total Out-of State Handle	0.19%	\$ 48,455	\$ 21,769	122.6%	0.13%	\$ 323,220	\$ 142,007	127.6%
Total Handle (TH)	0.13%	\$ 65,434	\$ 21,769	200.6%	0.10%	\$ 354,010	\$ 147,936	139.3%
Host Track (42.5% Allocation)		\$ 139	\$ 46	200.6%		\$ 752	\$ 314	139.3%
Purse (42.5% Allocation)		\$ 139	\$ 46	200.6%		\$ 752	\$ 314	139.3%
KY General Fund (15% Allocation)		\$ 49	\$ 16	200.6%		\$ 266	\$ 111	139.3%
Total KY Excise Tax (.5% of TH)		\$ 327	\$ 109	200.6%		\$ 1,770	\$ 740	139.3%

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

NYRabets	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	2.22%	\$ 537,037	\$ -		2.65%	\$ 2,731,118	\$ 585,245	366.7%
Total Out-of State Handle	2.67%	\$ 678,002	\$ 676,696	0.2%	3.48%	\$ 8,546,152	\$ 3,770,079	126.7%
Total Handle (TH)	2.45%	\$ 1,215,039	\$ 676,696	79.6%	3.23%	\$ 11,277,269	\$ 4,355,324	158.9%
Host Track (42.5% Allocation)		\$ 2,582	\$ 1,438	79.6%		\$ 23,964	\$ 9,255	158.9%
Purse (42.5% Allocation)		\$ 2,582	\$ 1,438	79.6%		\$ 23,964	\$ 9,255	158.9%
KY General Fund (15% Allocation)		\$ 911	\$ 508	79.6%		\$ 8,458	\$ 3,266	158.9%
Total KY Excise Tax (.5% of TH)		\$ 6,075	\$ 3,383	79.6%		\$ 56,386	\$ 21,777	158.9%

TVG	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	28.57%	\$ 6,913,451	\$ -		27.66%	\$ 28,547,292	\$ 9,129,040	212.7%
Total Out-of State Handle	35.09%	\$ 8,914,332	\$ 9,546,175	-6.6%	34.91%	\$ 85,675,725	\$ 57,773,217	48.3%
Total Handle (TH)	31.91%	\$ 15,827,783	\$ 9,546,175	65.8%	32.76%	\$ 114,223,017	\$ 66,902,257	70.7%
Host Track (42.5% Allocation)		\$ 33,634	\$ 20,286	65.8%		\$ 242,724	\$ 142,167	70.7%
Purse (42.5% Allocation)		\$ 33,634	\$ 20,286	65.8%		\$ 242,724	\$ 142,167	70.7%
KY General Fund (15% Allocation)		\$ 11,871	\$ 7,160	65.8%		\$ 85,667	\$ 50,177	70.7%
Total KY Excise Tax (.5% of TH)		\$ 79,139	\$ 47,731	65.8%		\$ 571,115	\$ 334,511	70.7%

TwinSpires	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	60.39%	\$ 14,611,850	\$ -		59.57%	\$ 61,487,511	\$ 19,038,841	223.0%
Total Out-of State Handle	50.26%	\$ 12,768,263	\$ 13,131,720	-2.8%	49.36%	\$ 121,130,521	\$ 83,512,683	45.0%
Total Handle (TH)	55.20%	\$ 27,380,113	\$ 13,131,720	108.5%	52.38%	\$ 182,618,032	\$ 102,551,525	78.1%
Host Track (42.5% Allocation)		\$ 58,183	\$ 27,905	108.5%		\$ 388,063	\$ 217,922	78.1%
Purse (42.5% Allocation)		\$ 58,183	\$ 27,905	108.5%		\$ 388,063	\$ 217,922	78.1%
KY General Fund (15% Allocation)		\$ 20,535	\$ 9,849	108.5%		\$ 136,964	\$ 76,914	78.1%
Total KY Excise Tax (.5% of TH)		\$ 136,901	\$ 65,659	108.5%		\$ 913,090	\$ 512,758	78.1%

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

Watch and Wager	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.05%	\$ 11,420	\$ -		0.05%	\$ 51,179	\$ 44,860	14.1%
Total Out-of State Handle	0.18%	\$ 45,106	\$ 42,661	5.7%	0.12%	\$ 301,351	\$ 277,473	8.6%
Total Handle (TH)	0.11%	\$ 56,526	\$ 42,661	32.5%	0.10%	\$ 352,530	\$ 322,333	9.4%
Host Track (42.5% Allocation)		\$ 120	\$ 91	32.5%		\$ 749	\$ 685	9.4%
Purse (42.5% Allocation)		\$ 120	\$ 91	32.5%		\$ 749	\$ 685	9.4%
KY General Fund (15% Allocation)		\$ 42	\$ 32	32.5%		\$ 264	\$ 242	9.4%
Total KY Excise Tax (.5% of TH)		\$ 283	\$ 213	32.5%		\$ 1,763	\$ 1,612	9.4%

Xpressbet	% of Total	Apr-21	Apr-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	8.48%	\$ 2,052,333	\$ -		9.85%	\$ 10,166,993	\$ 4,161,995	144.3%
Total Out-of State Handle	10.94%	\$ 2,779,138	\$ 2,733,543	1.7%	11.26%	\$ 27,627,103	\$ 19,631,201	40.7%
Total Handle (TH)	9.74%	\$ 4,831,472	\$ 2,733,543	76.7%	10.84%	\$ 37,794,096	\$ 23,793,196	58.8%
Host Track (42.5% Allocation)		\$ 10,267	\$ 5,809	76.7%		\$ 80,312	\$ 50,561	58.8%
Purse (42.5% Allocation)		\$ 10,267	\$ 5,809	76.7%		\$ 80,312	\$ 50,561	58.8%
KY General Fund (15% Allocation)		\$ 3,624	\$ 2,050	76.7%		\$ 28,346	\$ 17,845	58.8%
Total KY Excise Tax (.5% of TH)		\$ 24,157	\$ 13,668	76.7%		\$ 188,970	\$ 118,966	58.8%

Kentucky Historical Horse Racing Report for April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 531,750,855	\$ -		\$ 3,587,288,015	\$ 2,047,363,706	75.2%
Less: Returned to Public	\$ 484,804,898	\$ -		\$ 3,269,542,606	\$ 1,873,282,154	74.5%
Less: Breakage	\$ 85,278	\$ -		\$ 786,454	\$ 861,761	
Less: Change in Pools (Note 6)	\$ 782,420	\$ -		\$ 6,332,556	\$ 1,968,890	
Gross Commission	<u>\$ 46,078,258</u>	<u>\$ -</u>		<u>\$ 310,626,399</u>	<u>\$ 171,250,902</u>	81.4%
TB Development Fund (Note 1)	\$ 2,996,193	\$ -		\$ 21,307,743	\$ 14,113,006	51.0%
SB Development Fund (Note 2)	\$ 1,322,585	\$ -		\$ 7,462,556	\$ 1,656,296	350.6%
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)	\$ 3,657,485	\$ -		\$ 23,749,021	\$ 13,651,154	74.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 7,976,263</u>	<u>\$ -</u>		<u>\$ 53,809,320</u>	<u>\$ 30,710,456</u>	75.2%
% of Gross Commission	17.3%			17.3%	17.9%	
Net Commission + Breakage	\$ 38,187,273			\$ 257,603,533	\$ 141,402,207	82.2%
% of Total Handle	7.18%			7.18%	6.91%	
Number of HHR Terminals	4,187			3,688	2,993	23.2%
Average Daily Handle	\$ 17,725,028			\$ 11,800,290	\$ 7,904,879	49.3%
Handle/Day/Terminal	\$ 4,233			\$ 3,200	\$ 2,642	21.1%
Gross Commission / Day /Terminal	\$ 367			\$ 277	\$ 221	25.4%
	April -21	March - 21	% Change	Since Inception		
Total Handle	\$ 531,750,855	\$ 531,566,088	0.0%	Total Handle	\$ 11,622,928,125	
Total Kentucky Excise Tax	\$ 7,976,263	\$ 7,973,491	0.0%	Total Kentucky Excise Tax	\$ 174,343,922	
Average Daily Handle	\$ 17,725,028	\$ 17,147,293	3.4%	Total KY General Fund	\$ 71,622,142	

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 April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 165,132,219	\$ -		\$ 1,150,719,277	\$ 866,815,033	32.8%
Less: Returned to Public	\$ 150,141,727	\$ -		\$ 1,046,431,796	\$ 787,735,371	32.8%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 270,150	\$ -		\$ 1,494,523	\$ 301,384	
Gross Commission	<u>\$ 14,720,343</u>	<u>\$ -</u>		<u>\$ 102,792,957</u>	<u>\$ 78,778,278</u>	30.5%
TB Development Fund (Note 1)	\$ 1,238,492	\$ -		\$ 8,630,395	\$ 6,501,113	32.8%
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)	\$ 1,238,492	\$ -		\$ 8,133,251	\$ 5,963,169	36.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,476,983</u>	<u>\$ -</u>		<u>\$ 17,260,789</u>	<u>\$ 13,002,225</u>	32.8%
% of Gross Commission	16.8%			16.8%	16.5%	
Net Commission + Breakage	\$ 12,243,359			\$ 85,532,168	\$ 65,776,052	30.0%
% of Total Handle	7.41%			7.43%	7.59%	
Number of HHR Terminals	913			744	1,002	-25.7%
Average Daily Handle	\$ 5,504,407			\$ 3,785,261	\$ 3,346,776	13.1%
Handle/Day/Terminal	\$ 6,029			\$ 4,146	\$ 3,297	25.7%
Gross Commission / Day /Terminal	\$ 537			\$ 370	\$ 300	23.6%
	April -21	March - 21	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 165,132,219	\$ 167,883,000	-1.64%	Total Handle	\$ 2,775,102,608	
Total Kentucky Excise Tax	\$ 2,476,983	\$ 2,518,245	-1.64%	Total Kentucky Excise Tax	\$ 41,626,539	
Average Daily Handle	\$ 5,504,407	\$ 5,415,581	1.64%	Total KY General Fund	\$ 19,673,283	

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 April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 18,906,479	\$ -		\$ 174,914,288	\$ 86,961,352	101.1%
Less: Returned to Public	\$ 17,240,112	\$ -		\$ 159,563,616	\$ 79,755,473	100.1%
Less: Breakage	\$ 2,256	\$ -		\$ 20,515	\$ 7,345	
Less: Change in Pools (Note 6)	\$ 48,557	\$ -		\$ 233,786	\$ (12,882)	
Gross Commission	<u>\$ 1,615,553</u>	<u>\$ -</u>		<u>\$ 15,096,372</u>	<u>\$ 7,211,416</u>	109.3%
TB Development Fund (Note 1)	\$ 141,799	\$ -		\$ 1,311,857	\$ 652,210	101.1%
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)	\$ 141,799	\$ -		\$ 1,219,830	\$ 596,145	104.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 283,597</u>	<u>\$ -</u>		<u>\$ 2,623,714</u>	<u>\$ 1,304,420</u>	101.1%
% of Gross Commission	17.6%			17.4%	18.1%	
Net Commission + Breakage	\$ 1,334,212			\$ 12,493,173	\$ 5,914,340	111.2%
% of Total Handle	7.06%			7.14%	6.80%	
Number of HHR Terminals	244			195	300	-34.9%
Average Daily Handle	\$ 630,216			\$ 575,376	\$ 335,758	71.4%
Handle/Day/Terminal	\$ 2,583			\$ 2,358	\$ 1,119	110.7%
Gross Commission / Day /Terminal	\$ 221			\$ 204	\$ 93	119.3%
	April -21	March - 21	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 18,906,479	\$ 20,476,966	-7.7%	Total Handle	\$ 709,655,037	
Total Kentucky Excise Tax	\$ 283,597	\$ 307,154	-7.7%	Total Kentucky Excise Tax	\$ 10,644,826	
Average Daily Handle	\$ 630,216	\$ 660,547	-4.6%	Total KY General Fund	\$ 4,311,185	

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 April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 165,760,094	\$ -		\$ 1,183,070,317	\$ 762,328,217	55.2%
Less: Returned to Public	\$ 151,524,412	\$ -		\$ 1,081,299,577	\$ 701,971,517	54.0%
Less: Breakage	\$ 17,378	\$ -		\$ 201,178	\$ 153,487	
Less: Change in Pools (Note 6)	\$ 109,309	\$ -		\$ 706,125	\$ 159,999	
Gross Commission	<u>\$ 14,108,996</u>	<u>\$ -</u>		<u>\$ 100,863,437</u>	<u>\$ 60,043,214</u>	68.0%
TB Development Fund (Note 1)	\$ 1,243,201	\$ -		\$ 8,873,027	\$ 5,717,462	55.2%
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)	\$ 1,243,201	\$ -		\$ 8,382,993	\$ 5,206,048	61.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,486,401</u>	<u>\$ -</u>		<u>\$ 17,746,055</u>	<u>\$ 11,434,923</u>	55.2%
% of Gross Commission	17.6%			17.6%	19.0%	
Net Commission + Breakage	\$ 11,639,972			\$ 83,318,561	\$ 48,761,778	70.9%
% of Total Handle	7.02%			7.04%	6.40%	
Number of HHR Terminals	1,050			873	753	15.9%
Average Daily Handle	\$ 5,525,336			\$ 3,891,679	\$ 2,943,352	32.2%
Handle/Day/Terminal	\$ 5,262			\$ 3,706	\$ 3,909	-5.2%
Gross Commission / Day /Terminal	\$ 448			\$ 316	\$ 308	2.6%
	April -21	March - 21	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 165,760,094	\$ 168,568,944	-1.7%	Total Handle	\$ 5,654,269,253	
Total Kentucky Excise Tax	\$ 2,486,401	\$ 2,528,534	-1.7%	Total Kentucky Excise Tax	\$ 84,814,039	
Average Daily Handle	\$ 5,525,336	\$ 5,437,708	1.6%	Total KY General Fund	\$ 34,265,900	

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 April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 60,421,632	\$ -		\$ 435,777,776	\$ 331,259,103	31.6%
Less: Returned to Public	\$ 55,334,390	\$ -		\$ 399,029,544	\$ 303,819,792	31.3%
Less: Breakage	\$ 65,644	\$ -		\$ 564,761	\$ 700,929	
Less: Change in Pools (Note 6)	\$ 124,397	\$ -		\$ 1,616,322	\$ 1,520,389	
Gross Commission	<u>\$ 4,897,202</u>	<u>\$ -</u>		<u>\$ 34,567,150</u>	<u>\$ 25,217,995</u>	37.1%
TB Development Fund (Note 1)	\$ 226,581	\$ -		\$ 1,634,167	\$ 1,242,222	31.6%
SB Development Fund (Note 2)	\$ 302,108	\$ -		\$ 2,178,889	\$ 1,656,296	31.6%
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)	\$ 377,635	\$ -		\$ 2,512,817	\$ 1,885,792	33.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 906,324</u>	<u>\$ -</u>		<u>\$ 6,536,667</u>	<u>\$ 4,968,887</u>	31.6%
% of Gross Commission	18.5%			18.9%	19.7%	
Net Commission + Breakage	\$ 4,056,521			\$ 28,595,244	\$ 20,950,037	36.5%
% of Total Handle	6.71%			6.56%	6.32%	
Number of HHR Terminals	495			455	938	-51.5%
Average Daily Handle	\$ 2,014,054			\$ 1,534,429	\$ 1,283,950	19.5%
Handle/Day/Terminal	\$ 4,069			\$ 3,100	\$ 1,369	126.5%
Gross Commission / Day /Terminal	\$ 330			\$ 246	\$ 104	136.0%
	April -21	March - 21	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 60,421,632	\$ 55,869,535	8.1%	Total Handle	\$ 1,841,094,869	
Total Kentucky Excise Tax	\$ 906,324	\$ 838,043	8.1%	Total Kentucky Excise Tax	\$ 27,616,423	
Average Daily Handle	\$ 2,014,054	\$ 1,802,243	11.8%	Total KY General Fund	\$ 9,871,643	

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 April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 19,482,750	\$ -		\$ 114,439,682	\$ -	
Less: Returned to Public	\$ 17,579,546	\$ -		\$ 103,088,642	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 90,133	\$ -		\$ 566,601	\$ -	
Gross Commission	<u>\$ 1,813,071</u>	<u>\$ -</u>		<u>\$ 10,784,440</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 146,121	\$ -		\$ 858,298	\$ -	
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)	\$ 146,121	\$ -		\$ 858,298	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 292,241</u>	<u>\$ -</u>		<u>\$ 1,716,595</u>	<u>\$ -</u>	
% of Gross Commission	16.1%			15.9%		
Net Commission + Breakage	\$ 1,520,830			\$ 9,067,845		
% of Total Handle	7.81%			7.92%		
<hr/>						
Number of HHR Terminals	500			456		
Average Daily Handle	\$ 649,425			\$ 628,789		
Handle/Day/Terminal	\$ 1,299			\$ 1,258		
Gross Commission / Day /Terminal	\$ 121			\$ 119		
<hr/>						
	April -21	March - 21	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 19,482,750	\$ 21,679,110	-10.1%	Total Handle	\$	114,439,682
Total Kentucky Excise Tax	\$ 292,241	\$ 325,187	-10.1%	Total Kentucky Excise Tax	\$	1,716,595
Average Daily Handle	\$ 649,425	\$ 699,326	-7.1%	Total KY General Fund	\$	858,298

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 April, 2021

	April -21	April - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 102,047,679	\$ -		\$ 528,366,675	\$ -	
Less: Returned to Public	\$ 92,984,711	\$ -		\$ 480,129,432	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 139,874	\$ -		\$ 1,715,199	\$ -	
Gross Commission	<u>\$ 8,923,094</u>	<u>\$ -</u>		<u>\$ 46,522,045</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
SB Development Fund (Note 2)	\$ 1,020,477			\$ 5,283,667		
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5)	\$ 510,238	\$ -		\$ 2,641,833	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,530,715</u>	<u>\$ -</u>		<u>\$ 7,925,500</u>	<u>\$ -</u>	
% of Gross Commission	17.2%			17.0%		
Net Commission + Breakage	\$ 7,392,378			\$ 38,596,545		
% of Total Handle	7.24%			7.30%		
Number of HHR Terminals	985			964		
Average Daily Handle	\$ 3,401,589			\$ 2,337,906		
Handle/Day/Terminal	\$ 3,453			\$ 2,374		
Gross Commission / Day /Terminal	\$ 302			\$ 209		
	April -21	March - 21	% Change	Since Inception (September 16, 2020)		
Total Handle	\$ 102,047,679	\$ 97,088,533	5.1%	Total Handle	\$ 528,366,675	
Total Kentucky Excise Tax	\$ 1,530,715	\$ 1,456,328	5.1%	Total Kentucky Excise Tax	\$ 7,925,500	
Average Daily Handle	\$ 3,401,589	\$ 3,131,888	8.6%	Total KY General Fund	\$ 2,641,833	

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.