

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FYTD 2022

February-2022

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 (Includes Backside Improvement) 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	\$ 220,862	0.8%	\$ 12,821	0.2%			\$ 60,548	8.2%	\$ 30,274	7.6%	\$ 30,274	7.6%	\$ 147,240	100.0%			\$ 103,396	0.3%	\$ 605,415	0.9%				
Churchill Downs	\$ 68,236	0.2%					\$ 18,197	2.5%	\$ 9,098	2.3%	\$ 9,098	2.3%	\$ 45,490	30.9%			\$ 31,844	0.1%	\$ 181,963	0.3%				
ECL (Corbin)			\$ 2,068	0.0%			\$ 331	0.0%	\$ 165	0.0%	\$ 165	0.0%					\$ 165	0.0%	\$ 2,894	0.0%				
Ellis Park	\$ 22,250	0.1%					\$ 5,933	0.8%	\$ 2,967	0.7%	\$ 2,967	0.7%	\$ 14,833	10.1%			\$ 10,383	0.0%	\$ 59,333	0.1%				
Keeneland	\$ 113,717	0.4%					\$ 30,324	4.1%	\$ 15,162	3.8%	\$ 15,162	3.8%	\$ 75,811	51.5%			\$ 53,068	0.2%	\$ 303,244	0.4%				
Kentucky Downs	\$ 11,935	0.0%					\$ 3,183	0.4%	\$ 1,591	0.4%	\$ 1,591	0.4%	\$ 7,957	5.4%			\$ 5,570	0.0%	\$ 31,827	0.0%				
Oak Grove			\$ 1,194	0.0%			\$ 191	0.0%	\$ 96	0.0%	\$ 96	0.0%					\$ 96	0.0%	\$ 1,673	0.0%				
The Red Mile			\$ 9,559	0.1%			\$ 1,529	0.2%	\$ 765	0.2%	\$ 765	0.2%					\$ 765	0.0%	\$ 13,383	0.0%				
Turfway Park	\$ 4,724	0.0%					\$ 860	0.1%	\$ 430	0.1%	\$ 430	0.1%	\$ 3,149	2.1%			\$ 1,505	0.0%	\$ 11,098	0.0%				
Simulcast	\$ 944,363	3.3%	\$ 29,546	0.4%	\$ 6,194	100%	\$ 24,503	3.3%	\$ 49,002	12.3%	\$ 49,002	12.3%					\$ 367,539	1.2%	\$ 1,470,149	2.2%				
Churchill Downs	\$ 259,858	0.9%	\$ 3,193	0.0%	\$ 1,102	17.8%	\$ 6,604	0.9%	\$ 13,208	3.3%	\$ 13,208	3.3%					\$ 99,058	0.3%	\$ 396,231	0.6%				
ECL (Corbin)																								
Ellis Park	\$ 134,665	0.5%	\$ 12,697	0.2%	\$ 581	9.4%	\$ 3,697	0.5%	\$ 7,398	1.9%	\$ 7,398	1.9%					\$ 55,480	0.2%	\$ 221,916	0.3%				
Keeneland	\$ 340,724	1.2%			\$ 1,123	18.1%	\$ 8,545	1.2%	\$ 17,091	4.3%	\$ 17,091	4.3%					\$ 128,191	0.4%	\$ 512,765	0.8%				
Kentucky Downs	\$ 131,957	0.5%	\$ 11,574	0.2%	\$ 2,500	40.4%	\$ 3,654	0.5%	\$ 7,300	1.8%	\$ 7,300	1.8%					\$ 54,761	0.2%	\$ 219,046	0.3%				
Oak Grove	\$ -	0.0%	\$ -																					
The Red Mile																								
Turfway Park	\$ 77,159	0.3%	\$ 2,082	0.0%	\$ 888	14.3%	\$ 2,003	0.3%	\$ 4,005	1.0%	\$ 4,005	1.0%					\$ 30,049	0.1%	\$ 120,191	0.2%				
ADW															\$ 468,485	100.0%	\$ 468,485	100.0%	\$ 165,352	0.6%	\$ 1,102,322	1.6%		
Amwest															\$ 2,809	0.6%	\$ 2,809	0.6%	\$ 992	0.0%	\$ 6,610	0.0%		
eBet															\$ 1,393	0.3%	\$ 1,393	0.3%	\$ 492	0.0%	\$ 3,278	0.0%		
Lien Games															\$ 745	0.2%	\$ 745	0.2%	\$ 265	0.0%	\$ 1,755	0.0%		
NYRA															\$ 13,569	2.9%	\$ 13,569	2.9%	\$ 4,790	0.0%	\$ 31,928	0.0%		
TVG															\$ 141,148	30.1%	\$ 141,148	30.1%	\$ 49,817	0.2%	\$ 332,113	0.5%		
TwinSpires															\$ 248,221	53.0%	\$ 248,221	53.0%	\$ 87,608	0.3%	\$ 584,050	0.9%		
Watch and Wager															\$ 1,184	0.3%	\$ 1,184	0.3%	\$ 418	0.0%	\$ 2,786	0.0%		
XpressBet															\$ 59,416	12.7%	\$ 59,416	12.7%	\$ 20,970	0.1%	\$ 139,802	0.2%		
HHR	\$ 27,051,877	95.9%	\$ 6,764,041	99.4%			\$ 650,001	88.4%	\$ 320,000	80.1%	\$ 320,000	80.1%					\$ 29,143,897	97.9%	\$ 64,249,816	95.3%				
Derby City Gaming	\$ 9,844,979	34.9%					\$ 204,303	27.8%	\$ 100,580	25.2%	\$ 100,580	25.2%					\$ 9,439,517	31.7%	\$ 19,689,959	29.2%				
ECL- Bowling Green	\$ 563,000	2.0%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ 563,000	1.9%	\$ 1,126,000	1.7%				
Ellis Park	\$ 1,054,593	3.7%					\$ 22,782	3.1%	\$ 11,216	2.8%	\$ 11,216	2.8%					\$ 1,009,379	3.4%	\$ 2,109,186	3.1%				
Keeneland/Red Mile	\$ 1,733,216	6.1%	\$ 2,310,954	34.0%			\$ 70,536	9.6%	\$ 34,725	8.7%	\$ 34,725	8.7%					\$ 2,748,704	9.2%	\$ 6,932,860	10.3%				
Kentucky Downs	\$ 9,266,991	32.8%					\$ 191,848	26.1%	\$ 94,448	23.7%	\$ 94,448	23.7%					\$ 8,886,248	29.8%	\$ 18,533,983	27.5%				
Newport Racing	\$ 1,249,284	4.4%					\$ 23,623	3.2%	\$ 11,630	2.9%	\$ 11,630	2.9%					\$ 1,202,402	4.0%	\$ 2,498,569	3.7%				
Oak Grove	\$ 3,339,814	11.8%	\$ 4,453,087	65.4%			\$ 136,909	18.6%	\$ 67,401	16.9%	\$ 67,401	16.9%					\$ 5,294,647	17.8%	\$ 13,359,259	19.8%				
Grand Total	\$ 28,217,102	100.0%	\$ 6,806,408	100.0%	\$ 6,194	100%	\$ 735,052	100.0%	\$ 399,276	100.0%	\$ 399,276	100.0%	\$ 147,240	100.0%	\$ 468,485	100.0%	\$ 468,485	100.0%	\$ 29,780,184	100.0%	\$ 67,427,702	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 February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	11	7	57.1%	182	170	7.1%
On Track Handle	\$ 199,735	\$ 91,965	117.2%	\$ 30,473,843	\$ 9,353,696	225.8%
Less: Return to the Public	\$ 159,622	\$ 73,578	116.9%	\$ 23,201,174	\$ 7,489,568	209.8%
Less: Breakage	\$ 1,428	\$ 456	213.4%	\$ 221,556	\$ 54,615	305.7%
Gross Commission	\$ 38,685	\$ 17,932	115.7%	\$ 7,051,113	\$ 1,809,514	289.7%
TB Development Fund	\$ 1,498	\$ 690	117.2%	\$ 220,861	\$ 64,013	245.0%
SB Development Fund	\$ -	\$ -		\$ 12,821	\$ 10,233	25.3%
Equine Industry Program	\$ 399	\$ 184	117.2%	\$ 60,948	\$ 18,707	225.8%
Equine Drug Research	\$ 200	\$ 92	117.2%	\$ 30,474	\$ 9,354	225.8%
Higher Education Fund	\$ 200	\$ 92	117.2%	\$ 30,474	\$ 9,354	225.8%
Ky General Fund	\$ 699	\$ 322	117.2%	\$ 104,094	\$ 30,691	239.2%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 2,996	\$ 1,379	117.2%	\$ 459,672	\$ 142,352	222.9%
Backside Improvement Fund (Note 1)	\$ 999	\$ 460	117.2%	\$ 147,241	\$ 42,675	245.0%
Net Commission	\$ 36,119	\$ 16,093	124.4%	\$ 6,444,200	\$ 1,624,486	296.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ 297,430	\$ 187,471	58.7%	\$ 5,948,010	\$ 1,600,262	271.7%
Kentucky ADW's	\$ 12,196,608	\$ 1,164,077	947.7%	\$ 248,064,358	\$ 67,452,932	267.8%
Kentucky Simulcast Facility (non-taxable)	\$ 16,527	\$ -		\$ 155,216	\$ -	
Other Sources (non-taxable)	\$ 15,093,902	\$ 13,010,193	16.0%	\$ 307,236,434	\$ 685,324,799	-55.2%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ 27,804,202	\$ 14,453,706	92.4%	\$ 591,877,860	\$ 763,731,688	-22.5%
Average Daily Handle - On Track	\$ 18,158	\$ 13,138	38.2%	\$ 167,439	\$ 55,022	204.3%
Average Daily Handle - All Sources	\$ 2,527,655	\$ 2,064,815	22.4%	\$ 3,252,076	\$ 4,492,539	-27.6%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 4,790,037	\$ 4,537,546	5.6%	\$ 48,097,424	\$ 41,979,697	14.6%
Standardbred	\$ 1,606,306	\$ 1,437,493	11.7%	\$ 14,463,075	\$ 14,594,797	-0.9%
Qtr/Arabian	\$ 42,502	\$ 18,248	132.9%	\$ 409,759	\$ 330,248	24.1%
Total Handle	\$ 6,438,845	\$ 5,993,288	7.4%	\$ 62,970,259	\$ 56,904,741	10.7%
TB Development Fund	\$ 93,587	\$ 88,703	5.5%	\$ 944,361	\$ 829,041	13.9%
SB Development Fund	\$ 3,013	\$ 2,354	28.0%	\$ 29,544	\$ 26,976	9.5%
QH Development Fund	\$ 683	\$ 270	152.7%	\$ 6,194	\$ 4,865	27.3%
Equine Industry Program*	\$ 2,432	\$ 2,283	6.5%	\$ 24,502	\$ 21,522	13.8%
Equine Drug Research	\$ 4,864	\$ 4,566	6.5%	\$ 49,005	\$ 43,044	13.8%
Higher Education Fund	\$ 4,864	\$ 4,566	6.5%	\$ 49,005	\$ 43,044	13.8%
Ky General Fund	\$ 36,481	\$ 34,248	6.5%	\$ 367,537	\$ 322,830	13.8%
Total Kentucky Excise Tax	\$ 145,924	\$ 136,991	6.5%	\$ 1,470,148	\$ 1,291,322	13.8%

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 - Churchill Downs

February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		33	38	-13.2%
On Track Handle	\$ -	\$ -		\$ 9,098,136	\$ 3,626,053	150.9%
Less: Return to the Public	\$ -	\$ -		\$ 6,788,156	\$ 2,897,629	134.3%
Less: Breakage	\$ -	\$ -		\$ 70,758	\$ 24,202	192.4%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 2,239,222</u>	<u>\$ 704,222</u>	<u>218.0%</u>
TB Development Fund	\$ -	\$ -		\$ 68,236	\$ 27,195	150.9%
Equine Industry Program	\$ -	\$ -		\$ 18,196	\$ 7,252	
Equine Drug Research	\$ -	\$ -		\$ 9,098	\$ 3,626	150.9%
Higher Education Fund	\$ -	\$ -		\$ 9,098	\$ 3,626	150.9%
Ky General Fund	\$ -	\$ -		\$ 31,843	\$ 12,691	150.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 136,472</u>	<u>\$ 54,391</u>	<u>150.9%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 45,491	\$ 18,130	150.9%
Net Commission	\$ -	\$ -		\$ 2,057,259	\$ 631,701	225.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,629,176	\$ 2,703,204	-39.7%
Kentucky ADW's	\$ -	\$ -		\$ 81,528,335	\$ 35,550,786	129.3%
Kentucky Simulcast Facility (non-taxable)	\$ 16,527	\$ -		\$ 155,216	\$ -	
Other Sources (non-taxable)	\$ -	\$ -		\$ 89,488,219	\$ 301,963,190	-70.4%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 181,743,866</u>	<u>\$ 343,843,233</u>	<u>-47.1%</u>
Average Daily Handle - On Track				\$ 275,701	\$ 95,422	188.9%
Average Daily Handle - All Sources				\$ 5,507,390	\$ 9,048,506	-39.1%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,293,302	\$ 994,859	30.0%	\$ 12,992,904	\$ 5,961,800	117.9%
Standardbred	\$ 35,917	\$ 25,322	41.8%	\$ 159,693	\$ 80,515	98.3%
Qtr/Arabian	\$ 8,753	\$ 1,216		\$ 55,095	\$ 5,233	952.8%
Total Handle	<u>\$ 1,337,972</u>	<u>\$ 1,021,397</u>	<u>31.0%</u>	<u>\$ 13,207,692</u>	<u>\$ 6,047,549</u>	<u>118.4%</u>
TB Development Fund	\$ 25,866	\$ 19,897	30.0%	\$ 259,858	\$ 119,236	117.9%
SB Development Fund	\$ 718	\$ 506	41.8%	\$ 3,194	\$ 1,610	98.3%
QH Development Fund	\$ 175	\$ 24		\$ 1,102	\$ 105	952.8%
Equine Industry Program*	\$ 669	\$ 511	31.0%	\$ 6,604	\$ 3,024	118.4%
Equine Drug Research	\$ 1,338	\$ 1,021	31.0%	\$ 13,208	\$ 6,048	118.4%
Higher Education Fund	\$ 1,338	\$ 1,021	31.0%	\$ 13,208	\$ 6,048	118.4%
Ky General Fund	\$ 10,035	\$ 7,660	31.0%	\$ 99,058	\$ 45,357	118.4%
Total Kentucky Excise Tax (3%)	<u>\$ 40,139</u>	<u>\$ 30,642</u>	<u>31.0%</u>	<u>\$ 396,231</u>	<u>\$ 181,426</u>	<u>118.4%</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 - ECL Corbin
February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		12	0	
On Track Handle	\$ -	\$ -		\$ 165,407	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ 128,681	\$ -	
Less: Breakage	\$ -	\$ -		\$ 195	\$ -	
Gross Commission	\$ -	\$ -		\$ 36,531	\$ -	
SB Development Fund	\$ -	\$ -		\$ 2,068	\$ -	
Equine Industry Program	\$ -	\$ -		\$ 331	\$ -	
Equine Drug Research	\$ -	\$ -		\$ 165	\$ -	
Higher Education Fund	\$ -	\$ -		\$ 165	\$ -	
Ky General Fund	\$ -	\$ -		\$ 165	\$ -	
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ 2,895	\$ -	
Net Commission	\$ -	\$ -		\$ 33,636	\$ -	
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 174,877	\$ -	
Kentucky ADW's	\$ -	\$ -		\$ 447,328	\$ -	
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 683,761	\$ -	
All Sources Handle	\$ -	\$ -		\$ 1,471,373	\$ -	
Average Daily Handle - On Track				\$ 13,784		
Average Daily Handle - All Sources				\$ 122,614		

Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ -	\$ -		\$ -	\$ -	
Qtr/Arabian	\$ -	\$ -		\$ -	\$ -	
Total Handle	\$ -	\$ -		\$ -	\$ -	
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 - Ellis Park

February 2022

Live Racing

	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		29	25	16.0%
On Track Handle	\$ -	\$ -		\$ 2,966,666	\$ 1,000,965	196.4%
Less: Return to the Public	\$ -	\$ -		\$ 2,205,657	\$ 796,412	176.9%
Less: Breakage	\$ -	\$ -		\$ 25,511	\$ 8,359	205.2%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 735,498</u>	<u>\$ 196,195</u>	<u>274.9%</u>
TB Development Fund	\$ -	\$ -		\$ 22,250	\$ 7,507	196.4%
Equine Industry Program	\$ -	\$ -		\$ 5,933	\$ 2,002	196.4%
Equine Drug Research	\$ -	\$ -		\$ 2,967	\$ 1,001	196.4%
Higher Education Fund	\$ -	\$ -		\$ 2,967	\$ 1,001	196.4%
Ky General Fund	\$ -	\$ -		\$ 10,383	\$ 3,503	196.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 44,500</u>	<u>\$ 15,014</u>	<u>196.4%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 14,833	\$ 5,005	196.4%
Net Commission	\$ -	\$ -		\$ 676,164	\$ 176,175	283.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,003,489	\$ 532,769	88.4%
Kentucky ADW's	\$ -	\$ -		\$ 20,760,266	\$ 4,074,802	409.5%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 26,603,375	\$ 42,409,100	-37.3%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 51,333,795</u>	<u>\$ 48,017,636</u>	<u>6.9%</u>
Average Daily Handle - On Track				\$ 102,299	\$ 40,039	155.5%
Average Daily Handle - All Sources				\$ 1,770,131	\$ 1,920,705	-7.8%

Simulcast

Handle by Breed						
Thoroughbred	\$ 694,365	\$ 673,471	3.1%	\$ 6,733,311	\$ 6,784,175	-0.7%
Standardbred	\$ 58,217	\$ 33,528	73.6%	\$ 634,788	\$ 686,523	-7.5%
Qtr/Arabian	\$ 4,906	\$ 826	494%	\$ 29,103	\$ 18,003	61.7%
Total Handle	<u>\$ 757,488</u>	<u>\$ 707,825</u>	<u>7.0%</u>	<u>\$ 7,397,202</u>	<u>\$ 7,488,701</u>	<u>-1.2%</u>
TB Development Fund	\$ 13,887	\$ 13,469	3.1%	\$ 134,666	\$ 135,683	-0.7%
SB Development Fund	\$ 1,164	\$ 671	73.6%	\$ 12,696	\$ 13,730	-7.5%
QH Development Fund	\$ 98	\$ 17	494.1%	\$ 582	\$ 360	61.7%
Equine Industry Program*	\$ 379	\$ 354	7.0%	\$ 3,699	\$ 3,744	-1.2%
Equine Drug Research	\$ 757	\$ 708	7.0%	\$ 7,397	\$ 7,489	-1.2%
Higher Education Fund	\$ 757	\$ 708	7.0%	\$ 7,397	\$ 7,489	-1.2%
Ky General Fund	\$ 5,681	\$ 5,309	7.0%	\$ 55,479	\$ 56,165	-1.2%
Total Kentucky Excise Tax (3%)	<u>\$ 22,725</u>	<u>\$ 21,235</u>	<u>7.0%</u>	<u>\$ 221,916</u>	<u>\$ 224,661</u>	<u>-1.2%</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 - Keeneland

February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		17	22	-22.7%
On Track Handle	\$ -	\$ -		\$ 15,162,221	\$ 3,152,200	381.0%
Less: Return to the Public	\$ -	\$ -		\$ 11,649,088	\$ 2,549,822	356.9%
Less: Breakage	\$ -	\$ -		\$ 111,932	\$ 20,348	450.1%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 3,401,201</u>	<u>\$ 582,030</u>	484.4%
TB Development Fund	\$ -	\$ -		\$ 113,717	\$ 23,641	381.0%
Equine Industry Program	\$ -	\$ -		\$ 30,324	\$ 6,304	381.0%
Equine Drug Research	\$ -	\$ -		\$ 15,162	\$ 3,152	381.0%
Higher Education Fund	\$ -	\$ -		\$ 15,162	\$ 3,152	381.0%
Ky General Fund	\$ -	\$ -		\$ 53,068	\$ 11,033	381.0%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 227,433</u>	<u>\$ 47,283</u>	381.0%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 75,811	\$ 15,761	381.0%
Net Commission	\$ -	\$ -		\$ 3,097,957	\$ 518,986	496.9%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,187,512	\$ 1,041,783	14.0%
Kentucky ADW's	\$ -	\$ -		\$ 69,174,718	\$ 17,248,408	301.0%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 95,484,521	\$ 190,086,649	-49.8%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 181,008,972</u>	<u>\$ 211,529,040</u>	-14.4%
Average Daily Handle - On Track				\$ 891,895	\$ 143,282	522.5%
Average Daily Handle - All Sources				\$ 10,647,587	\$ 9,614,956	10.7%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,664,694	\$ 1,690,212	-1.5%	\$ 17,036,153	\$ 20,059,210	-15.1%
Standardbred						
Qtr/Arabian	\$ 8,037	\$ 1,710	370.1%	\$ 56,089	\$ 44,369	26.4%
Total Handle	<u>\$ 1,672,731</u>	<u>\$ 1,691,922</u>	-1.1%	<u>\$ 17,092,242</u>	<u>\$ 20,103,579</u>	-15.0%
TB Development Fund	\$ 33,294	\$ 33,804	-1.5%	\$ 340,723	\$ 401,184	-15.1%
SB Development Fund						
QH Development Fund	\$ 161	\$ 34	370.1%	\$ 1,122	\$ 887	26.4%
Equine Industry Program*	\$ 836	\$ 846	-1.1%	\$ 8,546	\$ 10,052	-15.0%
Equine Drug Research	\$ 1,673	\$ 1,692	-1.1%	\$ 17,092	\$ 20,104	-15.0%
Higher Education Fund	\$ 1,673	\$ 1,692	-1.1%	\$ 17,092	\$ 20,104	-15.0%
Ky General Fund	\$ 12,545	\$ 12,689	-1.1%	\$ 128,192	\$ 150,777	-15.0%
Total Kentucky Excise Tax (3%)	<u>\$ 50,182</u>	<u>\$ 50,758</u>	-1.1%	<u>\$ 512,767</u>	<u>\$ 603,107</u>	-15.0%

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 - Kentucky Downs

February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		6	6	0.0%
On Track Handle	\$ -	\$ -		\$ 1,591,345	\$ 332,301	378.9%
Less: Return to the Public	\$ -	\$ -		\$ 1,305,875	\$ 273,475	377.5%
Less: Breakage	\$ -	\$ -		\$ 9,711	\$ 1,706	469.2%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 275,759</u>	<u>\$ 57,120</u>	<u>382.8%</u>
TB Development Fund	\$ -	\$ -		\$ 11,935	\$ 2,492	378.9%
Equine Industry Program	\$ -	\$ -		\$ 3,183	\$ 665	
Equine Drug Research	\$ -	\$ -		\$ 1,591	\$ 332	378.9%
Higher Education Fund	\$ -	\$ -		\$ 1,591	\$ 332	378.9%
Ky General Fund	\$ -	\$ -		\$ 5,570	\$ 1,163	378.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 23,870</u>	<u>\$ 4,985</u>	<u>378.9%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 7,957	\$ 1,662	378.9%
Net Commission	\$ -	\$ -		\$ 243,932	\$ 50,474	383.3%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 706,876	\$ 271,022	160.8%
Kentucky ADW's	\$ -	\$ -		\$ 34,554,562	\$ 3,451,557	901.1%
Other Sources (non-taxable)	\$ -	\$ -		\$ 37,235,751	\$ 55,773,563	-33.2%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 74,088,533</u>	<u>\$ 59,828,443</u>	<u>23.8%</u>
Average Daily Handle - On Track				\$ 265,224	\$ 55,384	378.9%
Average Daily Handle - All Sources				\$ 12,348,089	\$ 9,971,407	23.8%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 590,775	\$ 564,380	4.7%	\$ 6,597,767	\$ 6,357,281	3.8%
Standardbred	\$ 35,044	\$ 49,866	-29.7%	\$ 578,681	\$ 564,879	2.4%
Qtr/Arabian	\$ 9,646	\$ 7,977	20.9%	\$ 124,971	\$ 152,389	-18.0%
Total Handle	<u>\$ 635,465</u>	<u>\$ 622,223</u>	<u>2.1%</u>	<u>\$ 7,301,418</u>	<u>\$ 7,074,548</u>	<u>3.2%</u>
TB Development Fund	\$ 11,816	\$ 11,288	4.7%	\$ 131,955	\$ 127,146	3.8%
SB Development Fund	\$ 701	\$ 997	-29.7%	\$ 11,574	\$ 11,298	2.4%
QH Development Fund	\$ 193	\$ 160	20.9%	\$ 2,499	\$ 3,048	-18.0%
Equine Industry Program*	\$ 318	\$ 311	2.1%	\$ 3,651	\$ 3,537	3.2%
Equine Drug Research	\$ 635	\$ 622	2.1%	\$ 7,301	\$ 7,075	3.2%
Higher Education Fund	\$ 635	\$ 622	2.1%	\$ 7,301	\$ 7,075	3.2%
Ky General Fund	\$ 4,766	\$ 4,667	2.1%	\$ 54,761	\$ 53,059	3.2%
Total Kentucky Excise Tax (3%)	<u>\$ 19,064</u>	<u>\$ 18,667</u>	<u>2.1%</u>	<u>\$ 219,043</u>	<u>\$ 212,236</u>	<u>3.2%</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 - Oak Grove
February 2022**

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		20	14	42.9%
On Track Handle	\$ -	\$ -		\$ 95,564	\$ 62,569	52.7%
Less: Return to the Public	\$ -	\$ -		\$ 66,264	\$ 48,692	36.1%
Less: Breakage	\$ -	\$ -		\$ 832	\$ 479	73.8%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 28,469</u>	<u>\$ 13,398</u>	<u>112.5%</u>
SB Development Fund	\$ -	\$ -		\$ 1,195	\$ 782	52.7%
Equine Industry Program	\$ -	\$ -		\$ 191	\$ 125	
Equine Drug Research	\$ -	\$ -		\$ 96	\$ 63	52.7%
Higher Education Fund	\$ -	\$ -		\$ 96	\$ 63	52.7%
Ky General Fund	\$ -	\$ -		\$ 96	\$ 63	52.7%
Total Kentucky Excise Tax (1.75%)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 1,672</u>	<u>\$ 1,095</u>	<u>52.7%</u>
Net Commission	\$ -	\$ -		\$ 26,797	\$ 12,303	117.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 37,495	\$ 34,003	10.3%
Kentucky ADW's	\$ -	\$ -		\$ 558,030	\$ 33,396	1570.9%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 1,167,061	\$ 1,084,726	7.6%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 1,858,151</u>	<u>\$ 1,214,694</u>	<u>53.0%</u>
Average Daily Handle - On Track	#DIV/0!			\$ 4,778	\$ 4,469	6.9%
Average Daily Handle - All Sources	#DIV/0!			\$ 92,908	\$ 86,764	7.1%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 110,710	\$ 102,420	8.1%	\$ 879,384	\$ 527,669	66.7%
Standardbred	\$ 19,933	\$ 15,339	30.0%	\$ 171,378	\$ 88,331	94.0%
Qtr/Arabian	\$ 553	\$ 158	249.3%	\$ 23,365	\$ 9,688	141.2%
Total Handle	<u>\$ 131,196</u>	<u>\$ 117,917</u>	<u>11.3%</u>	<u>\$ 1,074,127</u>	<u>\$ 625,688</u>	<u>71.7%</u>
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 - The Red Mile

February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		27	30	-10.0%
On Track Handle	\$ -	\$ -		\$ 764,679	\$ 756,104	1.1%
Less: Return to the Public	\$ -	\$ -		\$ 589,385	\$ 584,448	0.8%
Less: Breakage	\$ -	\$ -		\$ (1,436)	\$ (2,879)	-50.1%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 176,730</u>	<u>\$ 174,535</u>	1.3%
SB Development Fund	\$ -	\$ -		\$ 9,558	\$ 9,451	1.1%
Equine Industry Program	\$ -	\$ -		\$ 1,529	\$ 1,512	
Equine Drug Research	\$ -	\$ -		\$ 765	\$ 756	1.1%
Higher Education Fund	\$ -	\$ -		\$ 765	\$ 756	1.1%
Ky General Fund	\$ -	\$ -		\$ 765	\$ 756	1.1%
Total Kentucky Excise Tax (1.75%)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 13,382</u>	<u>\$ 13,232</u>	1.1%
Net Commission	\$ -	\$ -		\$ 163,348	\$ 161,303	1.3%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 51,315	\$ 37,080	38.4%
Kentucky ADW's	\$ -	\$ -		\$ 2,207,030	\$ 211,311	944.4%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$ 5,485,321	\$ 9,989,466	-45.1%
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 8,508,344</u>	<u>\$ 10,993,960</u>	-22.6%
Average Daily Handle - On Track				\$ 28,321	\$ 25,203	12.4%
Average Daily Handle - All Sources				\$ 315,124	\$ 366,465	-14.0%

Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ 1,435,717	\$ 1,304,435	10.1%	\$ 12,814,477	\$ 13,157,687	-2.6%
Qtr/Arabian	\$ 7,787	\$ 4,572	70.3%	\$ 76,711	\$ 77,307	-0.8%
Total Handle	<u>\$ 1,443,504</u>	<u>\$ 1,309,007</u>	10.3%	<u>\$ 12,891,188</u>	<u>\$ 13,234,994</u>	-2.6%
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

February 2022

Live Racing						
	Feb-22	Feb-21	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	11	7	57.1%	38	35	8.6%
On Track Handle	\$ 199,735	\$ 91,965	117.2%	\$ 629,824	\$ 423,505	48.7%
Less: Return to the Public	\$ 159,622	\$ 73,578	116.9%	\$ 459,794	\$ 339,090	35.6%
Less: Breakage	\$ 1,428	\$ 456	213.4%	\$ 4,053	\$ 2,401	68.8%
Gross Commission	<u>\$ 38,685</u>	<u>\$ 17,932</u>	<u>115.7%</u>	<u>\$ 165,977</u>	<u>\$ 82,015</u>	<u>102.4%</u>
TB Development Fund	\$ 1,498	\$ 690	117.2%	\$ 4,724	\$ 3,176	48.7%
Equine Industry Program	\$ 399	\$ 184	117.2%	\$ 1,260	\$ 847	48.7%
Equine Drug Research	\$ 200	\$ 92	117.2%	\$ 630	\$ 424	48.7%
Higher Education Fund	\$ 200	\$ 92	117.2%	\$ 630	\$ 424	48.7%
Ky General Fund	\$ 699	\$ 322	117.2%	\$ 2,204	\$ 1,482	48.7%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 2,996</u>	<u>\$ 1,379</u>	<u>117.2%</u>	<u>\$ 9,447</u>	<u>\$ 6,353</u>	<u>48.7%</u>
Backside Improvement Fund (Note 1)	\$ 999	\$ 460	117.2%	\$ 3,149	\$ 2,118	48.7%
Net Commission	\$ 36,119	\$ 16,093	124.4%	\$ 153,380	\$ 73,544	108.6%
Off Track Handle From:						
Other Kentucky Tracks	\$ 297,430	\$ 187,471	58.7%	\$ 1,157,271	\$ 943,987	22.6%
Kentucky ADW's	\$ 12,196,608	\$ 1,164,077	947.7%	\$ 38,834,089	\$ 6,127,124	533.8%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ 15,093,902	\$ 13,010,193	16.0%	\$ 51,088,425	\$ 74,742,201	-31.6%
All Sources Handle	<u>\$ 27,787,675</u>	<u>\$ 14,453,706</u>		<u>\$ 91,709,609</u>	<u>\$ 82,236,817</u>	
Average Daily Handle - On Track	\$ 18,158	\$ 13,138	38.2%	\$ 16,574	\$ 12,100	37.0%
Average Daily Handle - All Sources	\$ 2,526,152	\$ 2,064,815	22.3%	\$ 2,413,411	\$ 2,349,623	2.7%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 436,191	\$ 512,204	-14.8%	\$ 3,857,907	\$ 2,289,563	68.5%
Standardbred	\$ 21,478	\$ 9,004		\$ 104,058	\$ 16,863	517.1%
Qtr/Arabian	\$ 2,820	\$ 1,790	57.6%	\$ 44,425	\$ 23,258	91.0%
Total Handle	<u>\$ 460,489</u>	<u>\$ 522,998</u>	<u>-12.0%</u>	<u>\$ 4,006,390</u>	<u>\$ 2,329,683</u>	<u>72.0%</u>
TB Development Fund	\$ 8,724	\$ 10,244	-14.8%	\$ 77,158	\$ 45,791	68.5%
SB Development Fund	\$ 430	\$ 180		\$ 2,081	\$ 337	517.1%
QH Development Fund	\$ 56	\$ 36		\$ 888	\$ 465	
Equine Industry Program*	\$ 230	\$ 261	-12.0%	\$ 2,003	\$ 1,165	72.0%
Equine Drug Research	\$ 460	\$ 523	-12.0%	\$ 4,006	\$ 2,330	72.0%
Higher Education Fund	\$ 460	\$ 523	-12.0%	\$ 4,006	\$ 2,330	72.0%
Ky General Fund	\$ 3,454	\$ 3,922	-12.0%	\$ 30,048	\$ 17,473	72.0%
Total Kentucky Excise Tax (3%)	<u>\$ 13,815</u>	<u>\$ 15,690</u>	<u>-12.0%</u>	<u>\$ 120,192</u>	<u>\$ 69,890</u>	<u>72.0%</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

Kentucky Resident Advance Deposit Wagering Report February, 2022

	Feb-22	Feb-21	% Change	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	\$ 1,740,869	\$ 1,164,016	49.6%	\$ 43,621,668	\$ 76,658,467	-43.1%
Total Out-of State Handle	\$ 20,526,494	\$ 23,461,850	-12.5%	\$ 176,841,855	\$ 194,592,443	-9.1%
Total Handle (TH)	\$ 22,267,363	\$ 24,625,866	-9.6%	\$ 220,463,523	\$ 271,250,910	-18.7%
Host Track (42.5% Allocation)	\$ 47,318	\$ 52,330	-9.6%	\$ 468,485	\$ 576,408	-18.7%
Purse (42.5% Allocation)	\$ 47,318	\$ 52,330	-9.6%	\$ 468,485	\$ 576,408	-18.7%
KY General Fund (15% Allocation)	\$ 16,701	\$ 18,469	-9.6%	\$ 165,348	\$ 203,438	-18.7%
Total KY Excise Tax (.5% of TH)	\$ 111,337	\$ 123,129	-9.6%	\$ 1,102,318	\$ 1,356,255	-18.7%



Kentucky Resident Advance Deposit Wagering Report for February 2022

AmWest Entertainment	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.27%	\$ 117,453	\$ 97,505	20.5%
Total Out-of State Handle	0.35%	\$ 71,502	\$ 85,060	-15.9%	0.68%	\$ 1,204,718	\$ 859,157	40.2%
Total Handle (TH)	0.32%	\$ 71,502	\$ 85,060	-15.9%	0.60%	\$ 1,322,171	\$ 956,662	38.2%
Host Track (42.5% Allocation)		\$ 152	\$ 181	-15.9%		\$ 2,810	\$ 2,033	38.2%
Purse (42.5% Allocation)		\$ 152	\$ 181	-15.9%		\$ 2,810	\$ 2,033	38.2%
KY General Fund (15% Allocation)		\$ 54	\$ 64	-15.9%		\$ 992	\$ 717	38.2%
Total KY Excise Tax (.5% of TH)		\$ 358	\$ 425	-15.9%		\$ 6,611	\$ 4,783	38.2%

eBet	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.18%	\$ 3,050	\$ 927	229.1%	0.11%	\$ 48,017	\$ 42,674	12.5%
Total Out-of State Handle	0.54%	\$ 111,325	\$ 66,114	68.4%	0.34%	\$ 607,238	\$ 509,419	19.2%
Total Handle (TH)	0.51%	\$ 114,374	\$ 67,041	70.6%	0.30%	\$ 655,255	\$ 552,092	18.7%
Host Track (42.5% Allocation)		\$ 243	\$ 142	70.6%		\$ 1,392	\$ 1,173	18.7%
Purse (42.5% Allocation)		\$ 243	\$ 142	70.6%		\$ 1,392	\$ 1,173	18.7%
KY General Fund (15% Allocation)		\$ 86	\$ 50	70.6%		\$ 491	\$ 414	18.7%
Total KY Excise Tax (.5% of TH)		\$ 572	\$ 335	70.6%		\$ 3,276	\$ 2,760	18.7%

Lien Games	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.03%	\$ 10,907	\$ 13,812	-21.0%
Total Out-of State Handle	0.26%	\$ 54,089	\$ 60,142	-10.1%	0.19%	\$ 340,011	\$ 231,104	47.1%
Total Handle (TH)	0.24%	\$ 54,089	\$ 60,142	-10.1%	0.16%	\$ 350,918	\$ 244,916	43.3%
Host Track (42.5% Allocation)		\$ 115	\$ 128	-10.1%		\$ 746	\$ 520	43.3%
Purse (42.5% Allocation)		\$ 115	\$ 128	-10.1%		\$ 746	\$ 520	43.3%
KY General Fund (15% Allocation)		\$ 41	\$ 45	-10.1%		\$ 263	\$ 184	43.3%
Total KY Excise Tax (.5% of TH)		\$ 270	\$ 301	-10.1%		\$ 1,755	\$ 1,225	43.3%

Kentucky Resident Advance Deposit Wagering Report for February 2022 (Cont)

NYRAbets	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	1.65%	\$ 28,644	\$ 81,399	-64.8%	2.30%	\$ 1,002,764	\$ 2,026,571	-50.5%
Total Out-of State Handle	1.94%	\$ 398,868	\$ 1,337,632	-70.2%	3.04%	\$ 5,382,436	\$ 6,562,985	-18.0%
Total Handle (TH)	1.92%	\$ 427,512	\$ 1,419,031	-69.9%	2.90%	\$ 6,385,201	\$ 8,589,556	-25.7%
Host Track (42.5% Allocation)		\$ 908	\$ 3,015	-69.9%		\$ 13,569	\$ 18,253	-25.7%
Purse (42.5% Allocation)		\$ 908	\$ 3,015	-69.9%		\$ 13,569	\$ 18,253	-25.7%
KY General Fund (15% Allocation)		\$ 321	\$ 1,064	-69.9%		\$ 4,789	\$ 6,442	-25.7%
Total KY Excise Tax (.5% of TH)		\$ 2,138	\$ 7,095	-69.9%		\$ 31,926	\$ 42,948	-25.7%

TVG	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	26.98%	\$ 469,745	\$ 331,031	41.9%	24.15%	\$ 10,535,732	\$ 20,940,240	-49.7%
Total Out-of State Handle	30.60%	\$ 6,281,830	\$ 7,433,522	-15.5%	31.60%	\$ 55,886,713	\$ 68,458,791	-18.4%
Total Handle (TH)	30.32%	\$ 6,751,575	\$ 7,764,553	-13.0%	30.13%	\$ 66,422,445	\$ 89,399,031	-25.7%
Host Track (42.5% Allocation)		\$ 14,347	\$ 16,500	-13.0%		\$ 141,148	\$ 189,973	-25.7%
Purse (42.5% Allocation)		\$ 14,347	\$ 16,500	-13.0%		\$ 141,148	\$ 189,973	-25.7%
KY General Fund (15% Allocation)		\$ 5,064	\$ 5,823	-13.0%		\$ 49,817	\$ 67,049	-25.7%
Total KY Excise Tax (.5% of TH)		\$ 33,758	\$ 38,823	-13.0%		\$ 332,112	\$ 446,995	-25.7%

TwinSpires	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	64.50%	\$ 1,122,890	\$ 666,750	68.4%	60.28%	\$ 26,293,637	\$ 45,543,214	-42.3%
Total Out-of State Handle	52.65%	\$ 10,807,949	\$ 11,287,036	-4.2%	51.18%	\$ 90,516,336	\$ 95,984,158	-5.7%
Total Handle (TH)	53.58%	\$ 11,930,839	\$ 11,953,786	-0.2%	52.98%	\$ 116,809,972	\$ 141,527,372	-17.5%
Host Track (42.5% Allocation)		\$ 25,353	\$ 25,402	-0.2%		\$ 248,221	\$ 300,746	-17.5%
Purse (42.5% Allocation)		\$ 25,353	\$ 25,402	-0.2%		\$ 248,221	\$ 300,746	-17.5%
KY General Fund (15% Allocation)		\$ 8,948	\$ 8,965	-0.2%		\$ 87,607	\$ 106,146	-17.5%
Total KY Excise Tax (.5% of TH)		\$ 59,654	\$ 59,769	-0.2%		\$ 584,050	\$ 707,637	-17.5%

Kentucky Resident Advance Deposit Wagering Report for February 2022 (Cont)

Watch and Wager	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.27%	\$ 4,677	\$ 733	538.5%	0.22%	\$ 96,582	\$ 34,531	179.7%
Total Out-of State Handle	0.20%	\$ 41,839	\$ 21,897	91.1%	0.26%	\$ 460,861	\$ 182,847	152.0%
Total Handle (TH)	0.21%	\$ 46,516	\$ 22,629	105.6%	0.25%	\$ 557,444	\$ 217,379	156.4%
Host Track (42.5% Allocation)		\$ 99	\$ 48	105.6%		\$ 1,185	\$ 462	156.4%
Purse (42.5% Allocation)		\$ 99	\$ 48	105.6%		\$ 1,185	\$ 462	156.4%
KY General Fund (15% Allocation)		\$ 35	\$ 17	105.6%		\$ 418	\$ 163	156.4%
Total KY Excise Tax (.5% of TH)		\$ 233	\$ 113	105.6%		\$ 2,787	\$ 1,087	156.4%

Xpressbet	% of Total	Feb-22	Feb-21	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	6.43%	\$ 111,864	\$ 83,177	34.5%	12.65%	\$ 5,516,575	\$ 7,959,920	-30.7%
Total Out-of State Handle	13.44%	\$ 2,759,092	\$ 3,170,448	-13.0%	12.69%	\$ 22,443,541	\$ 21,803,982	2.9%
Total Handle (TH)	12.89%	\$ 2,870,956	\$ 3,253,625	-11.8%	12.68%	\$ 27,960,117	\$ 29,763,903	-6.1%
Host Track (42.5% Allocation)		\$ 6,101	\$ 6,914	-11.8%		\$ 59,415	\$ 63,248	-6.1%
Purse (42.5% Allocation)		\$ 6,101	\$ 6,914	-11.8%		\$ 59,415	\$ 63,248	-6.1%
KY General Fund (15% Allocation)		\$ 2,153	\$ 2,440	-11.8%		\$ 20,970	\$ 22,323	-6.1%
Total KY Excise Tax (.5% of TH)		\$ 14,355	\$ 16,268	-11.8%		\$ 139,801	\$ 148,820	-6.1%

Kentucky Historical Horse Racing Report for February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 574,795,973	\$ 322,127,130	78.4%	\$4,283,321,383	\$2,523,971,072	69.7%
Less: Returned to Public	\$ 523,307,641	\$ 293,768,036	78.1%	\$3,908,370,110	\$2,300,350,408	69.9%
Less: Breakage	\$ 56,020	\$ 46,645		\$ 539,835	\$ 575,479	
Less: Change in Pools (Note 6)	\$ 1,446,069	\$ 187,426		\$ 2,270,846	\$ 4,715,287	
Gross Commission	<u>\$ 49,986,243</u>	<u>\$ 28,125,024</u>	77.7%	<u>\$ 372,140,592</u>	<u>\$ 218,329,899</u>	70.4%
TB Development Fund (Note 1)	\$ 3,647,863	\$ 1,869,562	95.1%	\$ 27,051,880	\$ 15,262,480	77.2%
SB Development Fund (Note 2)	\$ 884,143	\$ 728,521	21.4%	\$ 6,764,041	\$ 4,889,738	38.3%
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)	\$ 4,089,934	\$ 2,233,823	83.1%	\$ 29,143,900	\$ 16,417,349	77.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 8,621,940</u>	<u>\$ 4,831,907</u>	78.4%	<u>\$ 64,249,821</u>	<u>\$ 37,859,566</u>	69.7%
% of Gross Commission	17.2%	17.2%		17.3%	17.3%	
Net Commission + Breakage	\$ 41,420,324	\$ 23,339,761	77.5%	\$ 308,430,606	\$ 181,045,811	70.4%
% of Total Handle	7.21%	7.25%		7.20%	7.17%	
Number of HHR Terminals	5,561	3,704	50.1%	5,451	3,469	57.1%
Average Daily Handle	\$ 20,528,428	\$ 11,504,540	78.4%	\$ 17,626,837	\$ 10,386,712	69.7%
Handle/Day/Terminal	\$ 3,691	\$ 3,106	18.9%	\$ 3,234	\$ 2,994	8.0%
Gross Commission / Day /Terminal	\$ 321	\$ 271	18.4%	\$ 281	\$ 259	8.5%
	February -22	January - 22	% Change	Since Inception		
Total Handle	\$ 574,795,973	\$ 483,239,605	18.9%	Total Handle	\$ 16,851,537,644	
Total Kentucky Excise Tax	\$ 8,621,940	\$ 7,248,594	18.9%	Total Kentucky Excise Tax	\$ 252,773,065	
Average Daily Handle	\$ 20,528,428	\$ 15,588,374	31.7%	Total KY General Fund	\$ 107,359,118	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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-Bowling Green Historical Horse Racing Report for February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 37,743,127			\$ 75,066,839		
Less: Returned to Public	\$ 34,227,085			\$ 67,905,803		
Less: Breakage	\$ 1,355			\$ 2,430		
Less: Change in Pools (Note 6)	\$ 35,134			\$ 223,487		
Gross Commission	<u>\$ 3,479,553</u>			<u>\$ 6,935,121</u>		
TB Development Fund (Note 1)	\$ 283,073			\$ 563,001		
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)	\$ 283,073			\$ 563,001		
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 566,147</u>			<u>\$ 1,126,003</u>		
% of Gross Commission	16.3%			16.2%		
Net Commission + Breakage	\$ 2,914,761	\$ -		\$ 5,811,548	\$ -	
% of Total Handle	7.72%			7.74%		
Number of HHR Terminals	443			445		
Average Daily Handle	\$ 1,347,969			\$ 2,144,767		
Handle/Day/Terminal	\$ 3,043			\$ 4,841		
Gross Commission / Day /Terminal	\$ 281			\$ 447		
	February -22	January - 22	% Change	Since Inception (December 28, 2021)		
Total Handle	\$ 37,743,127			Total Handle	\$ 75,066,839	
Total Kentucky Excise Tax	\$ 566,147			Total Kentucky Excise Tax	\$ 1,126,003	
Average Daily Handle	\$ 1,347,969			Total KY General Fund	\$ 563,001	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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 February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 167,086,978	\$ 103,460,941	61.5%	\$1,312,664,101	\$ 817,704,057	60.5%
Less: Returned to Public	\$ 152,078,452	\$ 93,895,411	62.0%	\$1,194,445,760	\$ 743,281,766	60.7%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 141,009	\$ 299,123		\$ 1,220,780	\$ 1,370,322	
Gross Commission	<u>\$ 14,867,517</u>	<u>\$ 9,266,407</u>	60.4%	<u>\$ 116,997,561</u>	<u>\$ 73,051,969</u>	60.2%
TB Development Fund (Note 1)	\$ 1,253,152	\$ 775,957	61.5%	\$ 9,844,981	\$ 6,132,780	60.5%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 204,303	\$ 250,499	-18.4%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 100,580	\$ 123,322	-18.4%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 100,580	\$ 123,322	-18.4%
Kentucky General Fund (Note 5)	\$ 1,253,152	\$ 775,957	61.5%	\$ 9,439,518	\$ 5,635,637	67.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,506,305</u>	<u>\$ 1,551,914</u>	61.5%	<u>\$ 19,689,962</u>	<u>\$ 12,265,561</u>	60.5%
% of Gross Commission	16.9%	16.7%		16.8%	16.8%	
Net Commission + Breakage	\$ 12,361,212	\$ 7,714,493	60.2%	\$ 97,307,600	\$ 60,786,408	60.1%
% of Total Handle	7.40%	7.46%		7.41%	7.43%	
Number of HHR Terminals	1,215	728	66.9%	1,069	710	50.6%
Average Daily Handle	\$ 5,967,392	\$ 3,337,450	78.8%	\$ 5,401,910	\$ 3,365,037	60.5%
Handle/Day/Terminal	\$ 4,911	\$ 4,584	7.1%	\$ 4,446	\$ 4,622	-3.8%
Gross Commission / Day /Terminal	\$ 437	\$ 411	6.4%	\$ 396	\$ 413	-4.0%
	February -22	January - 22	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 167,086,978	\$ 154,685,397	8.02%	Total Handle	\$ 4,401,107,993	
Total Kentucky Excise Tax	\$ 2,506,305	\$ 2,320,281	8.02%	Total Kentucky Excise Tax	\$ 66,016,620	
Average Daily Handle	\$ 5,967,392	\$ 4,989,852	19.59%	Total KY General Fund	\$ 31,462,860	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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 February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 15,481,727	\$ 12,859,979	20.4%	\$ 140,612,157	\$ 135,530,843	3.7%
Less: Returned to Public	\$ 14,163,043	\$ 11,684,365	21.2%	\$ 128,346,730	\$ 123,591,843	3.8%
Less: Breakage	\$ 2,491	\$ 1,436		\$ 20,765	\$ 15,567	
Less: Change in Pools (Note 6)	\$ (46,188)	\$ 60,175		\$ 86,511	\$ 192,600	
Gross Commission	<u>\$ 1,362,381</u>	<u>\$ 1,114,003</u>	22.3%	<u>\$ 12,158,151</u>	<u>\$ 11,730,835</u>	3.6%
TB Development Fund (Note 1)	\$ 116,113	\$ 96,450	20.4%	\$ 1,054,591	\$ 1,016,481	3.7%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 22,782	\$ 46,371	-50.9%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 11,216	\$ 22,829	-50.9%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 11,216	\$ 22,829	-50.9%
Kentucky General Fund (Note 5)	\$ 116,113	\$ 96,450	20.4%	\$ 1,009,378	\$ 924,454	9.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 232,226</u>	<u>\$ 192,900</u>	20.4%	<u>\$ 2,109,182</u>	<u>\$ 2,032,963</u>	3.7%
% of Gross Commission	17.0%	17.3%		17.3%	17.3%	
Net Commission + Breakage	\$ 1,132,646	\$ 922,540	22.8%	\$ 10,069,734	\$ 9,713,439	3.7%
% of Total Handle	7.32%	7.17%		7.16%	7.17%	
Number of HHR Terminals	293	196	49.5%	315	188	67.7%
Average Daily Handle	\$ 595,451	\$ 459,285	29.6%	\$ 583,453	\$ 557,740	4.6%
Handle/Day/Terminal	\$ 2,032	\$ 2,343	-13.3%	\$ 1,991	\$ 2,846	-30.0%
Gross Commission / Day /Terminal	\$ 179	\$ 203	-11.9%	\$ 172	\$ 246	-30.1%
	February -22	January - 22	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 15,481,727	\$ 15,876,066	-2.5%	Total Handle	\$ 887,312,964	
Total Kentucky Excise Tax	\$ 232,226	\$ 238,141	-2.5%	Total Kentucky Excise Tax	\$ 13,309,694	
Average Daily Handle	\$ 595,451	\$ 512,131	16.3%	Total KY General Fund	\$ 5,598,406	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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 February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 151,347,011	\$ 106,986,907	41.5%	\$1,235,598,682	\$ 848,741,278	45.6%
Less: Returned to Public	\$ 138,354,290	\$ 98,001,513	41.2%	\$1,131,071,788	\$ 775,886,897	45.8%
Less: Breakage	\$ 8,533	\$ 16,588		\$ 101,825	\$ 154,365	
Less: Change in Pools (Note 6)	\$ 374,124	\$ (205,584)		\$ 325,374	\$ 293,682	
Gross Commission	<u>\$ 12,610,064</u>	<u>\$ 9,174,390</u>	37.4%	<u>\$ 104,099,696</u>	<u>\$ 72,406,334</u>	43.8%
TB Development Fund (Note 1)	\$ 1,135,103	\$ 802,402	41.5%	\$ 9,266,990	\$ 6,365,560	45.6%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 191,848	\$ 246,916	-22.3%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 94,448	\$ 121,559	-22.3%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 94,448	\$ 121,559	-22.3%
Kentucky General Fund (Note 5)	\$ 1,135,103	\$ 802,402	41.5%	\$ 8,886,247	\$ 5,875,525	51.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,270,205</u>	<u>\$ 1,604,804</u>	41.5%	<u>\$ 18,533,980</u>	<u>\$ 12,731,119</u>	45.6%
% of Gross Commission	18.0%	17.5%		17.8%	17.6%	
Net Commission + Breakage	\$ 10,348,392	\$ 7,586,175	36.4%	\$ 85,667,540	\$ 59,829,580	43.2%
% of Total Handle	6.84%	7.09%		6.93%	7.05%	
Number of HHR Terminals	1,051	929	13.1%	1,053	835	26.1%
Average Daily Handle	\$ 5,405,250	\$ 3,820,961	41.5%	\$ 5,084,768	\$ 3,492,762	45.6%
Handle/Day/Terminal	\$ 5,143	\$ 4,113	25.0%	\$ 4,838	\$ 3,760	28.7%
Gross Commission / Day /Terminal	\$ 429	\$ 353	21.5%	\$ 408	\$ 321	27.1%
	February -22	January - 22	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 151,347,011	\$ 133,679,514	13.2%	Total Handle	\$ 7,205,877,615	
Total Kentucky Excise Tax	\$ 2,270,205	\$ 2,005,193	13.2%	Total Kentucky Excise Tax	\$ 108,088,164	
Average Daily Handle	\$ 5,405,250	\$ 4,312,242	25.3%	Total KY General Fund	\$ 45,522,219	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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 February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 57,451,119	\$ 22,788,757	152.1%	\$ 462,190,790	\$ 319,486,609	44.7%
Less: Returned to Public	\$ 53,062,291	\$ 21,187,888	150.4%	\$ 424,534,128	\$ 292,901,023	44.9%
Less: Breakage	\$ 43,642	\$ 28,620		\$ 414,816	\$ 405,547	
Less: Change in Pools (Note 6)	\$ (424,518)	\$ (229,054)		\$ (725,265)	\$ 1,077,872	
Gross Commission	<u>\$ 4,769,704</u>	<u>\$ 1,801,302</u>	164.8%	<u>\$ 37,967,111</u>	<u>\$ 25,102,167</u>	51.3%
TB Development Fund (Note 1)	\$ 215,442	\$ 85,458	152.1%	\$ 1,733,215	\$ 1,198,075	44.7%
SB Development Fund (Note 2)	\$ 287,256	\$ 113,944	152.1%	\$ 2,310,954	\$ 1,597,433	44.7%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 70,536	\$ 106,214	-33.6%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 34,725	\$ 52,290	-33.6%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 34,725	\$ 52,290	-33.6%
Kentucky General Fund (Note 5)	\$ 359,069	\$ 142,430	152.1%	\$ 2,748,705	\$ 1,785,997	53.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 861,767</u>	<u>\$ 341,831</u>	152.1%	<u>\$ 6,932,862</u>	<u>\$ 4,792,299</u>	44.7%
% of Gross Commission	18.1%	19.0%		18.3%	19.1%	
Net Commission + Breakage	\$ 3,951,579	\$ 1,488,091	165.5%	\$ 31,449,065	\$ 20,715,415	51.8%
% of Total Handle	6.88%	6.53%		6.80%	6.48%	
Number of HHR Terminals	732	420	74.3%	859	445.25	92.9%
Average Daily Handle	\$ 2,051,826	\$ 1,424,297	44.1%	\$ 1,909,879	\$ 1,432,675	33.3%
Handle/Day/Terminal	\$ 2,803	\$ 3,391	-17.3%	\$ 2,609	\$ 3,411	-23.5%
Gross Commission / Day /Terminal	\$ 233	\$ 268	-13.2%	\$ 214	\$ 268	-20.0%
	February -22	January - 22	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 57,451,119	\$ 50,407,748	14.0%	Total Handle	\$ 2,415,811,950	
Total Kentucky Excise Tax	\$ 861,767	\$ 756,116	14.0%	Total Kentucky Excise Tax	\$ 36,237,179	
Average Daily Handle	\$ 2,051,826	\$ 1,626,056	26.2%	Total KY General Fund	\$ 13,323,638	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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 February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 26,308,589	\$ 14,572,790	80.5%	\$ 166,571,384	\$ 73,277,822	127.3%
Less: Returned to Public	\$ 23,694,218	\$ 13,152,715	80.1%	\$ 150,756,915	\$ 65,905,624	128.7%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 175,590	\$ 54,691		\$ 356,740	\$ 416,862	
Gross Commission	<u>\$ 2,438,781</u>	<u>\$ 1,365,384</u>	78.6%	<u>\$ 15,457,729</u>	<u>\$ 6,955,336</u>	122.2%
TB Development Fund (Note 1)	\$ 197,314	\$ 109,296	80.5%	\$ 1,249,285	\$ 549,584	127.3%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 23,623	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 11,630	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 11,630	\$ -	
Kentucky General Fund (Note 5)	\$ 197,314	\$ 109,296	80.5%	\$ 1,202,403	\$ 549,584	118.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 394,629</u>	<u>\$ 218,592</u>	80.5%	<u>\$ 2,498,571</u>	<u>\$ 1,099,167</u>	127.3%
% of Gross Commission	16.2%	16.0%		16.2%	15.8%	
Net Commission + Breakage	\$ 2,044,152	\$ 1,146,793	78.2%	\$ 12,959,158	\$ 5,856,169	121.3%
% of Total Handle	7.77%	7.87%		7.78%	7.99%	
Number of HHR Terminals	470	472	-0.4%	456	331	37.9%
Average Daily Handle	\$ 939,592	\$ 520,457	80.5%	\$ 685,479	\$ 485,284	41.3%
Handle/Day/Terminal	\$ 1,999	\$ 1,103	81.3%	\$ 1,458	\$ 1,028	41.9%
Gross Commission / Day /Terminal	\$ 185	\$ 103	79.4%	\$ 135	\$ 98	38.7%
	February -22	January - 22	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 26,308,589	\$ 23,639,346	11.3%	Total Handle	\$ 320,081,265	
Total Kentucky Excise Tax	\$ 394,629	\$ 354,590	11.3%	Total Kentucky Excise Tax	\$ 4,801,219	
Average Daily Handle	\$ 939,592	\$ 762,560	23.2%	Total KY General Fund	\$ 2,353,727	

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 and OG.

Note 2: The Standardbred Development Fund receives 1.0% of half of the TH at KRM and 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 February, 2022

	February -22	February - 21	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 119,377,422	\$ 61,457,756	94.2%	\$ 890,617,431	\$ 329,230,464	170.5%
Less: Returned to Public	\$ 108,403,596	\$ 55,846,144	94.1%	\$ 811,308,987	\$ 298,783,256	171.5%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 515,582	\$ 208,074		\$ 783,220	\$ 1,363,949	
Gross Commission	<u>\$ 10,458,244</u>	<u>\$ 5,403,537</u>	93.5%	<u>\$ 78,525,224</u>	<u>\$ 29,083,259</u>	170.0%
TB Development Fund (Note 1)	\$ 447,665	\$ -		\$ 3,339,815	\$ -	
SB Development Fund (Note 2)	\$ 596,887	\$ 614,578	-2.9%	\$ 4,453,087	\$ 3,292,305	35.3%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 136,909	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 67,401	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 67,401	\$ -	
Kentucky General Fund (Note 5)	\$ 746,109	\$ 307,289	142.8%	\$ 5,294,648	\$ 1,646,152	221.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,790,661</u>	<u>\$ 921,866</u>	94.2%	<u>\$ 13,359,261</u>	<u>\$ 4,938,457</u>	170.5%
% of Gross Commission	17.1%	17.1%		17.0%	17.0%	
Net Commission + Breakage	\$ 8,667,583	\$ 4,481,671	93.4%	\$ 65,165,962	\$ 24,144,802	169.9%
% of Total Handle	7.26%	7.29%		7.32%	7.33%	
Number of HHR Terminals	1,357	959	41.5%	1,255	961	30.6%
Average Daily Handle	\$ 4,263,479	\$ 2,194,920	94.2%	\$ 3,665,092	\$ 1,995,336	83.7%
Handle/Day/Terminal	\$ 3,142	\$ 2,289	37.3%	\$ 2,701	\$ 2,081	29.8%
Gross Commission / Day /Terminal	\$ 275	\$ 201	36.8%	\$ 238	\$ 184	29.6%
	February -22	January - 22	% Change	Since Inception (September 16, 2020)		
Total Handle	\$ 119,377,422	\$ 104,951,534	13.7%	Total Handle	\$ 1,621,345,857	
Total Kentucky Excise Tax	\$ 1,790,661	\$ 1,574,273	13.7%	Total Kentucky Excise Tax	\$ 24,320,188	
Average Daily Handle	\$ 4,263,479	\$ 3,385,533	25.9%	Total KY General Fund	\$ 9,098,268	

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 and OG.

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