

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FY 2020 (Through September 30, 2019)

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Research		Higher Education Fund		Backside Improvement Fund		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax and BIF FY-20	
	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	% of Fund Total	FY-20	Total Excise Tax
Live	\$69,700	1.3%	\$11,446	2.1%			\$20,418	3.0%	\$10,209	2.9%	\$10,209	2.9%	\$46,467	100.0%					\$33,442	0.8%	\$201,891	1.8%
Blue Grass Downs			\$74	0.0%			\$12	0.0%	\$6	0.0%	\$6	0.0%							\$6	0.0%	\$104	0.0%
Churchill Downs	\$27,853	0.5%					\$7,427	1.1%	\$3,714	1.0%	\$3,714	1.0%	\$18,569	40.0%					\$12,998	0.3%	\$74,274	0.6%
Ellis Park	\$29,592	0.6%					\$7,891	1.2%	\$3,946	1.1%	\$3,946	1.1%	\$19,728	42.5%					\$13,810	0.3%	\$78,912	0.7%
Keeneland																						
Kentucky Downs	\$12,256	0.2%					\$3,268	0.5%	\$1,634	0.5%	\$1,634	0.5%	\$8,170	17.6%					\$5,719	0.1%	\$32,681	0.3%
Oak Grove Racing																						
The Red Mile			\$11,372	2.1%			\$1,819	0.3%	\$910	0.3%	\$910	0.3%							\$910	0.0%	\$15,920	0.1%
Turfway Park																						
Simulcast	\$522,666	9.8%	\$12,755	2.3%	\$2,912	100.0%	\$13,458	2.0%	\$26,917	7.5%	\$26,917	7.5%							\$201,875	5.1%	\$807,498	7.0%
Blue Grass Downs			\$650	0.1%	\$1,174	40.3%	\$3,798	0.6%	\$7,595	2.1%	\$7,595	2.1%							\$56,965	1.4%	\$227,860	2.0%
Churchill Downs	\$150,082	2.8%	\$5,992	1.1%	\$2	0.1%	\$1,902	0.3%	\$3,805	1.1%	\$3,805	1.1%							\$28,534	0.7%	\$114,137	1.0%
Ellis Park	\$70,096	1.3%			\$478	16.4%	\$4,325	0.6%	\$8,649	2.4%	\$8,649	2.4%							\$64,870	1.6%	\$259,481	2.3%
Keeneland	\$172,509	3.3%			\$945	32.4%	\$1,629	0.2%	\$3,257	0.9%	\$3,257	0.9%							\$24,430	0.6%	\$97,721	0.8%
Kentucky Downs	\$60,590	1.1%	\$3,613	0.7%																		
Oak Grove Racing																						
The Red Mile																						
Turfway Park	\$69,388	1.3%	\$2,499	0.5%	\$313	10.7%	\$1,805	0.3%	\$3,610	1.0%	\$3,610	1.0%							\$27,075	0.7%	\$108,300	0.9%
ADW															\$126,977	100.0%	\$126,977	100.0%	\$44,815	1.1%	\$298,768	2.6%
AmWest Entertainment															\$504	0.4%	\$504	0.4%	\$178	0.0%	\$1,185	0.0%
eBet															\$496	0.4%	\$496	0.4%	\$175	0.0%	\$1,168	0.0%
Lien Games															\$105	0.1%	\$105	0.1%	\$37	0.0%	\$248	0.0%
NYRAbets															\$3,529	2.8%	\$3,529	2.8%	\$1,245	0.0%	\$8,303	0.1%
TVG															\$40,928	32.2%	\$40,928	32.2%	\$14,445	0.4%	\$96,301	0.8%
TwinSpires															\$65,053	51.2%	\$65,053	51.2%	\$22,960	0.6%	\$153,067	1.3%
Watch And Wager															\$312	0.2%	\$312	0.2%	\$110	0.0%	\$734	0.0%
XpressBet															\$16,050	12.6%	\$16,050	12.6%	\$5,665	0.1%	\$37,764	0.3%
HHR	\$4,715,164	88.8%	\$524,511	95.6%			\$650,000	95.0%	\$320,000	89.6%	\$320,000	89.6%							\$3,687,419	92.9%	\$10,217,094	88.6%
Derby City Gaming	\$2,128,954	40.1%					\$271,057	39.6%	\$133,443	37.4%	\$133,443	37.4%							\$1,591,010	40.1%	\$4,257,907	36.9%
Ellis Park	\$211,244	4.0%					\$28,250	4.1%	\$13,908	3.9%	\$13,908	3.9%							\$155,178	3.9%	\$422,487	3.7%
Keeneland/Red Mile	\$393,383	7.4%	\$524,511	95.6%			\$93,004	13.6%	\$45,787	12.8%	\$45,787	12.8%							\$471,061	11.9%	\$1,573,532	13.7%
Kentucky Downs	\$1,981,584	37.3%					\$257,689	37.7%	\$126,862	35.5%	\$126,862	35.5%							\$1,470,171	37.1%	\$3,963,168	34.4%
Grand Total	\$5,307,530	100.0%	\$548,711	100.0%	\$2,912	100.0%	\$683,876	100.0%	\$357,126	100.0%	\$357,126	100.0%	\$46,467	100.0%	\$126,977	100.0%	\$126,977	100.0%	\$3,967,552	100.0%	\$11,525,252	100.0%



Kentucky Handle and Excise Tax Report for September, 2019

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Live Racing Dates	31	30	3.3%	79	76	3.9%
On-Track Live Handle	\$ 5,852,831	\$ 5,377,989	8.8%	\$ 10,209,013	\$ 9,659,800	5.7%
On-Track Simulcast Handle	\$ 9,842,088	\$ 11,157,307	-11.8%	\$ 33,413,818	\$ 33,552,115	-0.4%
Kentucky Resident ADW Handle	\$ 17,109,379	\$ 16,071,939	6.5%	\$ 59,753,676	\$ 55,150,363	8.3%
Historical Horse Racing Handle	\$ 226,089,266	\$ 127,735,605	77.0%	\$ 681,139,618	\$ 330,842,045	105.9%
Total Taxable Handle	\$ 258,893,564	\$ 160,342,840	61.5%	\$ 784,516,126	\$ 429,204,322	82.8%
TB Development Fund	\$ 1,746,828	\$ 1,082,030	61.4%	\$ 5,307,530	\$ 2,811,328	88.8%
SB Development Fund	\$ 198,953	\$ 124,692	59.6%	\$ 548,711	\$ 374,739	46.4%
QH/Arabian Development Fund	\$ 664	\$ 2,291	-71.0%	\$ 2,912	\$ 5,031	-42.1%
Backside Improvement Fund	\$ 27,380	\$ 25,169	8.8%	\$ 46,467	\$ 43,440	7.0%
Equine Industry Program	\$ 15,642	\$ 259,044	-94.0%	\$ 683,876	\$ 682,959	0.1%
Equine Drug Research	\$ 13,725	\$ 131,274	-89.5%	\$ 357,126	\$ 356,938	0.1%
Higher Education Fund	\$ 13,725	\$ 131,274	-89.5%	\$ 357,126	\$ 356,938	0.1%
ADW Host Track Allocation (Note 1)	\$ 36,357	\$ 34,153	6.5%	\$ 126,977	\$ 117,195	8.3%
ADW Purse Allocation (Note 1)	\$ 36,357	\$ 34,153	6.5%	\$ 126,977	\$ 117,195	8.3%
KY General Fund	\$ 1,739,522	\$ 549,087	216.8%	\$ 3,967,552	\$ 1,381,731	187.1%
Total KY Excise Tax	\$ 3,829,152	\$ 2,373,168	61.4%	\$ 11,525,252	\$ 6,247,492	84.5%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for September, 2019

Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	31	30	3.3%	79	76	3.9%
On-Track Handle on All Kentucky Races (OTH)	\$ 5,852,831	\$ 5,377,989	8.8%	\$ 10,209,013	\$ 9,659,800	5.7%
Less: Return to Public	\$ 4,693,775	\$ 4,301,354		\$ 8,152,822	\$ 7,687,203	
Less: Breakage	\$ 34,887	\$ 36,733		\$ 64,367	\$ 68,148	
Gross Commission	<u>\$ 1,124,169</u>	<u>\$ 1,039,902</u>	8.1%	<u>\$ 1,991,824</u>	<u>\$ 1,904,449</u>	4.6%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 41,070	\$ 37,754	8.8%	\$ 69,700	\$ 65,160	7.0%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 4,710	\$ 4,301	9.5%	\$ 11,446	\$ 12,148	-5.8%
Equine Industry Program (0.2% of OTH)	\$ 11,706	\$ 10,756	8.8%	\$ 20,418	\$ 19,320	5.7%
Equine Drug Research (0.1% of OTH)	\$ 5,853	\$ 5,378	8.8%	\$ 10,209	\$ 9,660	5.7%
Higher Education Fund (0.1% of OTH)	\$ 5,853	\$ 5,378	8.8%	\$ 10,209	\$ 9,660	5.7%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 19,543	\$ 17,963	8.8%	\$ 33,442	\$ 31,380	6.6%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 88,735</u>	<u>\$ 81,530</u>	8.8%	<u>\$ 155,424</u>	<u>\$ 147,327</u>	5.5%
% of Gross Commission	7.89%	7.84%		7.80%	7.74%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 27,380	\$ 25,169	8.8%	\$ 46,467	\$ 43,440	7.0%
Net Commission	\$ 1,008,054	\$ 933,202	8.0%	\$ 1,789,933	\$ 1,713,682	4.4%
% of On-Track Handle	17.22%	17.35%		17.53%	17.74%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 1,293,322	\$ 1,569,096	-17.6%	\$ 2,728,220	\$ 3,062,561	-10.9%
Kentucky Licensed ADW's	\$ 5,270,234	\$ 4,571,856	15.3%	\$ 8,256,543	\$ 6,759,533	22.1%
Other Sources	\$ 80,922,048	\$ 76,140,834	6.3%	\$ 125,285,969	\$ 108,019,534	16.0%
All Sources Handle on Live Racing	<u>\$ 93,338,435</u>	<u>\$ 87,659,775</u>	6.5%	<u>\$ 146,479,746</u>	<u>\$ 127,501,428</u>	14.9%
Average Daily Handle - On Track	\$ 188,801	\$ 179,266	5.3%	\$ 129,228	\$ 127,103	1.7%
Average Daily Handle - All Sources	\$ 3,010,917	\$ 2,921,992	3.0%	\$ 1,854,174	\$ 1,677,650	10.5%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 7,910,686	\$ 8,949,585	-11.6%	\$ 26,772,856	\$ 27,230,569	-1.7%
Standardbred Simulcast Handle (SBSH)	\$ 1,887,970	\$ 2,072,785	-8.9%	\$ 6,461,619	\$ 6,013,786	7.4%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 43,432	\$ 134,937	-67.8%	\$ 179,344	\$ 307,760	-41.7%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 9,842,088</u>	<u>\$ 11,157,307</u>	-11.8%	<u>\$ 33,413,818</u>	<u>\$ 33,552,115</u>	-0.4%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 152,770	\$ 172,933	-11.7%	\$ 522,666	\$ 525,591	-0.6%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,001	\$ 4,826	-17.1%	\$ 12,755	\$ 14,941	-14.6%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 664	\$ 2,291	-71.0%	\$ 2,912	\$ 5,031	-42.1%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 3,936	\$ 4,501	-12.6%	\$ 13,458	\$ 13,639	-1.3%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 7,872	\$ 9,002	-12.6%	\$ 26,917	\$ 27,278	-1.3%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 7,872	\$ 9,002	-12.6%	\$ 26,917	\$ 27,278	-1.3%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 59,038	\$ 67,519	-12.6%	\$ 201,875	\$ 204,586	-1.3%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 236,152</u>	<u>\$ 270,075</u>	-12.6%	<u>\$ 807,498</u>	<u>\$ 818,343</u>	-1.3%

Blue Grass Downs Live and Simulcast Wagering Report for September, 2019
Live Racing

	<u>September-19</u>	<u>September-18</u>	<u>% Change</u>	<u>FYTD - 2020</u>	<u>FYTD - 2019</u>	<u>% Change</u>
Race Dates				6		
On-Track Handle (OTH)				\$ 5,930		
Less: Return to Public				\$ 4,659		
Less: Breakage				\$ 43		
Gross Commission				\$ 1,228		
SB Development Fund (1.25% of OTH)				\$ 74		
Equine Industry Program (0.2% of OTH)				\$ 12		
Equine Drug Research (0.1% of OTH)				\$ 6		
Higher Education Fund (0.1% of OTH)				\$ 6		
KY General Fund (0.1% of OTH)				\$ 6		
Total KY Excise Tax (1.75% of OTH)				\$ 104		
% of Gross Commission				8.45%		
Net Commission				\$ 1,124		
% of On-Track Handle				18.96%		
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)				\$ 5,930		
Average Daily Handle - On Track				\$ 988		
Average Daily Handle - All Sources				\$ 988		

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 272,188	\$ 302,947	-10.2%	\$ 639,580	\$ 951,038	-32.7%
Standardbred Simulcast Handle (SBSH)	\$ 8,460	\$ 10,496	-19.4%	\$ 24,049	\$ 34,221	-29.7%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 374	\$ 516	-27.6%	\$ 1,243	\$ 3,376	-63.2%
All-Breed Total Simulcast Handle (TSH)	\$ 281,021	\$ 313,959	-10.5%	\$ 664,872	\$ 988,636	-32.7%

Churchill Downs Live and Simulcast Wagering Report for September, 2019

Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	11	11		11	11	
On-Track Handle (OTH)	\$ 3,713,705	\$ 3,439,215	8.0%	\$ 3,713,705	\$ 3,439,215	8.0%
Less: Return to Public	\$ 2,967,722	\$ 2,740,423		\$ 2,967,722	\$ 2,740,423	
Less: Breakage	\$ 22,914	\$ 24,303		\$ 22,914	\$ 24,303	
Gross Commission	<u>\$ 723,069</u>	<u>\$ 674,489</u>	7.2%	<u>\$ 723,069</u>	<u>\$ 674,489</u>	7.2%
TB Development Fund (0.75% of OTH)	\$ 27,853	\$ 25,794	8.0%	\$ 27,853	\$ 25,794	8.0%
Equine Industry Program (0.2% of OTH)	\$ 7,427	\$ 6,878	8.0%	\$ 7,427	\$ 6,878	8.0%
Equine Drug Research (0.1% of OTH)	\$ 3,714	\$ 3,439	8.0%	\$ 3,714	\$ 3,439	8.0%
Higher Education Fund (0.1% of OTH)	\$ 3,714	\$ 3,439	8.0%	\$ 3,714	\$ 3,439	8.0%
KY General Fund (0.35% of OTH)	\$ 12,998	\$ 12,037	8.0%	\$ 12,998	\$ 12,037	8.0%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 55,706</u>	<u>\$ 51,588</u>	8.0%	<u>\$ 55,706</u>	<u>\$ 51,588</u>	8.0%
% of Gross Commission	7.70%	7.65%		7.70%	7.65%	
Backside Improvement Fund (0.5% of OTH)	\$ 18,569	\$ 17,196	8.0%	\$ 18,569	\$ 17,196	8.0%
Net Commission	\$ 648,795	\$ 605,705	7.1%	\$ 648,795	\$ 605,705	7.1%
% of On-Track Handle	17.47%	17.61%		17.47%	17.61%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 690,871	\$ 747,872	-7.6%	\$ 690,871	\$ 747,872	-7.6%
Kentucky Licensed ADW's	\$ 3,632,597	\$ 2,789,505	30.2%	\$ 3,632,597	\$ 2,789,505	30.2%
Other Sources	\$ 45,374,356	\$ 38,436,563	18.0%	\$ 45,374,356	\$ 38,436,563	18.0%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 53,411,529</u>	<u>\$ 45,413,155</u>	17.6%	<u>\$ 53,411,529</u>	<u>\$ 45,413,155</u>	17.6%
Average Daily Handle - On Track	\$ 337,610	\$ 312,656	8.0%	\$ 337,610	\$ 312,656	8.0%
Average Daily Handle - All Sources	\$ 4,855,594	\$ 4,128,469	17.6%	\$ 4,855,594	\$ 4,128,469	17.6%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,974,618	\$ 2,290,984	-13.8%	\$ 7,504,116	\$ 7,461,862	0.6%
Standardbred Simulcast Handle (SBSH)	\$ 21,357	\$ 13,817	54.6%	\$ 32,497	\$ 34,437	-5.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 10,883	\$ 72,149	-84.9%	\$ 58,715	\$ 130,048	-54.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,006,858</u>	<u>\$ 2,376,950</u>	-15.6%	<u>\$ 7,595,327</u>	<u>\$ 7,626,347</u>	-0.4%
TB Development Fund (2% of TBSH)	\$ 39,492	\$ 45,820	-13.8%	\$ 150,082	\$ 149,237	0.6%
SB Development Fund (2% of SBSH)	\$ 427	\$ 276	54.6%	\$ 650	\$ 689	-5.6%
QH/Other Development Fund (2% of QSHS)	\$ 218	\$ 1,443	-84.9%	\$ 1,174	\$ 2,601	-54.9%
Equine Industry Program (0.05% of TSH)	\$ 1,003	\$ 1,188	-15.6%	\$ 3,798	\$ 3,813	-0.4%
Equine Drug Research (0.1% of TSH)	\$ 2,007	\$ 2,377	-15.6%	\$ 7,595	\$ 7,626	-0.4%
Higher Education Fund (0.1% of TSH)	\$ 2,007	\$ 2,377	-15.6%	\$ 7,595	\$ 7,626	-0.4%
KY General Fund (0.75% of TSH)	\$ 15,051	\$ 17,827	-15.6%	\$ 56,965	\$ 57,198	-0.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 60,206</u>	<u>\$ 71,308</u>	-15.6%	<u>\$ 227,860</u>	<u>\$ 228,790</u>	-0.4%

Ellis Park Live and Simulcast Wagering Report for September, 2019
Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	2	2		26	29	-10.3%
On-Track Handle (OTH)	\$ 452,364	\$ 476,396	-5.0%	\$ 3,945,581	\$ 4,130,485	-4.5%
Less: Return to Public	\$ 359,751	\$ 378,852		\$ 3,137,478	\$ 3,283,472	
Less: Breakage	\$ 3,663	\$ 3,676		\$ 30,804	\$ 32,897	
Gross Commission	\$ 88,950	\$ 93,868	-5.2%	\$ 777,300	\$ 814,116	-4.5%
TB Development Fund (0.75% of OTH)	\$ 3,393	\$ 3,573	-5.0%	\$ 29,592	\$ 30,979	-4.5%
Equine Industry Program (0.2% of OTH)	\$ 905	\$ 953	-5.0%	\$ 7,891	\$ 8,261	-4.5%
Equine Drug Research (0.1% of OTH)	\$ 452	\$ 476	-5.0%	\$ 3,946	\$ 4,130	-4.5%
Higher Education Fund (0.1% of OTH)	\$ 452	\$ 476	-5.0%	\$ 3,946	\$ 4,130	-4.5%
KY General Fund (0.35% of OTH)	\$ 1,583	\$ 1,667	-5.0%	\$ 13,810	\$ 14,457	-4.5%
Total KY Excise Tax (1.5% of OTH)	\$ 6,785	\$ 7,146	-5.0%	\$ 59,184	\$ 61,957	-4.5%
% of Gross Commission	7.63%	7.61%		7.61%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 2,262	\$ 2,382	-5.0%	\$ 19,728	\$ 20,652	-4.5%
Net Commission	\$ 79,902	\$ 84,340	-5.3%	\$ 698,388	\$ 731,506	-4.5%
% of On-Track Handle	17.66%	17.70%		17.70%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 105,508	\$ 142,638	-26.0%	\$ 1,357,160	\$ 1,593,040	-14.8%
Kentucky Licensed ADW's	\$ 166,691	\$ 158,198	5.4%	\$ 2,641,941	\$ 2,231,809	18.4%
Other Sources	\$ 3,470,967	\$ 2,629,432	32.0%	\$ 37,917,649	\$ 31,118,533	21.8%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 4,195,530	\$ 3,406,665	23.2%	\$ 45,862,331	\$ 39,073,868	17.4%
Average Daily Handle - On Track	\$ 226,182	\$ 238,198	-5.0%	\$ 151,753	\$ 142,431	6.5%
Average Daily Handle - All Sources	\$ 2,097,765	\$ 1,703,332	23.2%	\$ 1,763,936	\$ 1,347,375	30.9%
Simulcast Wagering on Other Tracks						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,011,594	\$ 1,319,380	-23.3%	\$ 3,504,822	\$ 3,931,904	-10.9%
Standardbred Simulcast Handle (SBSH)	\$ 86,801	\$ 117,526	-26.1%	\$ 299,616	\$ 367,932	-18.6%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 518	-100.0%	\$ 117	\$ 2,394	-95.1%
All-Breed Total Simulcast Handle (TSH)	\$ 1,098,394	\$ 1,437,424	-23.6%	\$ 3,804,556	\$ 4,302,229	-11.6%
TB Development Fund (2% of TBSH)	\$ 20,232	\$ 26,388	-23.3%	\$ 70,096	\$ 78,638	-10.9%
SB Development Fund (2% of SBSH)	\$ 1,736	\$ 2,351	-26.1%	\$ 5,992	\$ 7,359	-18.6%
QH/Other Development Fund (2% of QSHS)		\$ 10	-100.0%	\$ 2	\$ 48	-95.1%
Equine Industry Program (0.05% of TSH)	\$ 549	\$ 719	-23.6%	\$ 1,902	\$ 2,151	-11.6%
Equine Drug Research (0.1% of TSH)	\$ 1,098	\$ 1,437	-23.6%	\$ 3,805	\$ 4,302	-11.6%
Higher Education Fund (0.1% of TSH)	\$ 1,098	\$ 1,437	-23.6%	\$ 3,805	\$ 4,302	-11.6%
KY General Fund (0.75% of TSH)	\$ 8,238	\$ 10,781	-23.6%	\$ 28,534	\$ 32,267	-11.6%
Total KY Excise Tax (3% of TSH)	\$ 32,952	\$ 43,123	-23.6%	\$ 114,137	\$ 129,067	-11.6%

Keeneland Live and Simulcast Wagering Report for September, 2019
Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,732,952	\$ 2,795,103	-2.2%	\$ 8,625,442	\$ 8,194,019	5.3%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,994	\$ 10,694	-44.0%	\$ 23,914	\$ 39,890	-40.1%
All-Breed Total Simulcast Handle (TSH)	\$ 2,738,946	\$ 2,805,797	-2.4%	\$ 8,649,356	\$ 8,233,910	5.0%
TB Development Fund (2% of TBSH)	\$ 54,659	\$ 55,902	-2.2%	\$ 172,509	\$ 163,880	5.3%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 120	\$ 214	-44.0%	\$ 478	\$ 798	-40.1%
Equine Industry Program (0.05% of TSH)	\$ 1,369	\$ 1,403	-2.4%	\$ 4,325	\$ 4,117	5.0%
Equine Drug Research (0.1% of TSH)	\$ 2,739	\$ 2,806	-2.4%	\$ 8,649	\$ 8,234	5.0%
Higher Education Fund (0.1% of TSH)	\$ 2,739	\$ 2,806	-2.4%	\$ 8,649	\$ 8,234	5.0%
KY General Fund (0.75% of TSH)	\$ 20,542	\$ 21,043	-2.4%	\$ 64,870	\$ 61,754	5.0%
Total KY Excise Tax (3% of TSH)	\$ 82,168	\$ 84,174	-2.4%	\$ 259,481	\$ 247,017	5.0%

Kentucky Downs Live and Simulcast Wagering Report for September, 2019

Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	4	5	-20.0%	5	5	
On-Track Handle (OTH)	\$ 1,309,936	\$ 1,118,276	17.1%	\$ 1,634,072	\$ 1,118,276	46.1%
Less: Return to Public	\$ 1,075,637	\$ 918,080		\$ 1,342,662	\$ 918,080	
Less: Breakage	\$ 8,270	\$ 7,285		\$ 9,723	\$ 7,285	
Gross Commission	<u>\$ 226,029</u>	<u>\$ 192,912</u>	17.2%	<u>\$ 281,688</u>	<u>\$ 192,912</u>	46.0%
TB Development Fund (0.75% of OTH)	\$ 9,825	\$ 8,387	17.1%	\$ 12,256	\$ 8,387	46.1%
Equine Industry Program (0.2% of OTH)	\$ 2,620	\$ 2,237	17.1%	\$ 3,268	\$ 2,237	46.1%
Equine Drug Research (0.1% of OTH)	\$ 1,310	\$ 1,118	17.1%	\$ 1,634	\$ 1,118	46.1%
Higher Education Fund (0.1% of OTH)	\$ 1,310	\$ 1,118	17.1%	\$ 1,634	\$ 1,118	46.1%
KY General Fund (0.35% of OTH)	\$ 4,585	\$ 3,914	17.1%	\$ 5,719	\$ 3,914	46.1%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 19,649</u>	<u>\$ 16,774</u>	17.1%	<u>\$ 24,511</u>	<u>\$ 16,774</u>	46.1%
% of Gross Commission	8.69%	8.70%		8.70%	8.70%	
Backside Improvement Fund (0.5% of OTH)	\$ 6,550	\$ 5,591	17.1%	\$ 8,170	\$ 5,591	46.1%
Net Commission	\$ 199,831	\$ 170,547	17.2%	\$ 249,006	\$ 170,547	46.0%
% of On-Track Handle	15.25%	15.25%		15.24%	15.25%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 476,925	\$ 654,322	-27.1%	\$ 639,152	\$ 654,322	-2.3%
Kentucky Licensed ADW's	\$ 1,409,186	\$ 1,577,862	-10.7%	\$ 1,843,304	\$ 1,577,862	16.8%
Other Sources	\$ 29,579,458	\$ 33,084,045	-10.6%	\$ 37,123,080	\$ 33,084,045	12.2%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 32,775,504</u>	<u>\$ 36,434,505</u>	-10.0%	<u>\$ 41,239,607</u>	<u>\$ 36,434,505</u>	13.2%
Average Daily Handle - On Track	\$ 327,484	\$ 223,655	46.4%	\$ 326,814	\$ 223,655	46.1%
Average Daily Handle - All Sources	\$ 8,193,876	\$ 7,286,901	12.4%	\$ 8,247,921	\$ 7,286,901	13.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 842,589	\$ 891,724	-5.5%	\$ 3,029,481	\$ 2,685,912	12.8%
Standardbred Simulcast Handle (SBSH)	\$ 55,673	\$ 66,249	-16.0%	\$ 180,656	\$ 209,609	-13.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 11,915	\$ 23,863	-50.1%	\$ 47,234	\$ 56,779	-16.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 910,177</u>	<u>\$ 981,836</u>	-7.3%	<u>\$ 3,257,371</u>	<u>\$ 2,952,299</u>	10.3%
TB Development Fund (2% of TBSH)	\$ 16,852	\$ 17,834	-5.5%	\$ 60,590	\$ 53,718	12.8%
SB Development Fund (2% of SBSH)	\$ 1,113	\$ 1,325	-16.0%	\$ 3,613	\$ 4,192	-13.8%
QH/Other Development Fund (2% of QSHS)	\$ 238	\$ 477	-50.1%	\$ 945	\$ 1,136	-16.8%
Equine Industry Program (0.05% of TSH)	\$ 455	\$ 491	-7.3%	\$ 1,629	\$ 1,476	10.3%
Equine Drug Research (0.1% of TSH)	\$ 910	\$ 982	-7.3%	\$ 3,257	\$ 2,952	10.3%
Higher Education Fund (0.1% of TSH)	\$ 910	\$ 982	-7.3%	\$ 3,257	\$ 2,952	10.3%
KY General Fund (0.75% of TSH)	\$ 6,826	\$ 7,364	-7.3%	\$ 24,430	\$ 22,142	10.3%
Total KY Excise Tax (3% of TSH)	<u>\$ 27,305</u>	<u>\$ 29,455</u>	-7.3%	<u>\$ 97,721</u>	<u>\$ 88,569</u>	10.3%

The Red Mile Live and Simulcast Wagering Report for September, 2019
Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	14	12	16.7%	31	31	
On-Track Handle (OTH)	\$ 376,825	\$ 344,101	9.5%	\$ 909,725	\$ 971,823	-6.4%
Less: Return to Public	\$ 290,664	\$ 263,999		\$ 700,301	\$ 745,228	
Less: Breakage	\$ 40	\$ 1,470		\$ 884	\$ 3,664	
Gross Commission	<u>\$ 86,121</u>	<u>\$ 78,632</u>	9.5%	<u>\$ 208,539</u>	<u>\$ 222,931</u>	-6.5%
SB Development Fund (1.25% of OTH)	\$ 4,710	\$ 4,301	9.5%	\$ 11,372	\$ 12,148	-6.4%
Equine Industry Program (0.2% of OTH)	\$ 754	\$ 688	9.5%	\$ 1,819	\$ 1,944	-6.4%
Equine Drug Research (0.1% of OTH)	\$ 377	\$ 344	9.5%	\$ 910	\$ 972	-6.4%
Higher Education Fund (0.1% of OTH)	\$ 377	\$ 344	9.5%	\$ 910	\$ 972	-6.4%
KY General Fund (0.1% of OTH)	\$ 377	\$ 344	9.5%	\$ 910	\$ 972	-6.4%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 6,594</u>	<u>\$ 6,022</u>	9.5%	<u>\$ 15,920</u>	<u>\$ 17,007</u>	-6.4%
% of Gross Commission	7.66%	7.66%		7.63%	7.63%	
Net Commission	\$ 79,527	\$ 72,610	9.5%	\$ 192,619	\$ 205,924	-6.5%
% of On-Track Handle	21.10%	21.10%		21.17%	21.19%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 20,018	\$ 24,264	-17.5%	\$ 41,038	\$ 67,327	-39.0%
Kentucky Licensed ADW's	\$ 61,761	\$ 46,291	33.4%	\$ 138,701	\$ 160,357	-13.5%
Other Sources	\$ 2,497,268	\$ 1,990,793	25.4%	\$ 4,870,884	\$ 5,380,393	-9.5%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 2,955,872</u>	<u>\$ 2,405,450</u>	22.9%	<u>\$ 5,960,348</u>	<u>\$ 6,579,901</u>	-9.4%
Average Daily Handle - On Track	\$ 26,916	\$ 28,675	-6.1%	\$ 29,346	\$ 31,349	-6.4%
Average Daily Handle - All Sources	\$ 211,134	\$ 200,454	5.3%	\$ 192,269	\$ 212,255	-9.4%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,679,466	\$ 1,820,985	-7.8%	\$ 5,799,844	\$ 5,232,513	10.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 9,873	\$ 19,877	-50.3%	\$ 32,491	\$ 52,852	-38.5%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,689,339</u>	<u>\$ 1,840,861</u>	-8.2%	<u>\$ 5,832,335</u>	<u>\$ 5,285,364</u>	10.3%

Turfway Park Live and Simulcast Wagering Report for September, 2019
Live Racing

	September-19	September-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,076,746	\$ 1,349,449	-20.2%	\$ 3,469,415	\$ 4,005,834	-13.4%
Standardbred Simulcast Handle (SBSH)	\$ 36,213	\$ 43,713	-17.2%	\$ 124,957	\$ 135,075	-7.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,392	\$ 7,319	-40.0%	\$ 15,629	\$ 22,421	-30.3%
All-Breed Total Simulcast Handle (TSH)	\$ 1,117,352	\$ 1,400,480	-20.2%	\$ 3,610,002	\$ 4,163,330	-13.3%
TB Development Fund (2% of TBSH)	\$ 21,535	\$ 26,989	-20.2%	\$ 69,388	\$ 80,117	-13.4%
SB Development Fund (2% of SBSH)	\$ 724	\$ 874	-17.2%	\$ 2,499	\$ 2,701	-7.5%
QH/Other Development Fund (2% of QSHS)	\$ 88	\$ 146	-40.0%	\$ 313	\$ 448	-30.3%
Equine Industry Program (0.05% of TSH)	\$ 559	\$ 700	-20.2%	\$ 1,805	\$ 2,082	-13.3%
Equine Drug Research (0.1% of TSH)	\$ 1,117	\$ 1,400	-20.2%	\$ 3,610	\$ 4,163	-13.3%
Higher Education Fund (0.1% of TSH)	\$ 1,117	\$ 1,400	-20.2%	\$ 3,610	\$ 4,163	-13.3%
KY General Fund (0.75% of TSH)	\$ 8,380	\$ 10,504	-20.2%	\$ 27,075	\$ 31,225	-13.3%
Total KY Excise Tax (3% of TSH)	\$ 33,521	\$ 42,014	-20.2%	\$ 108,300	\$ 124,900	-13.3%

Kentucky Resident Advance Deposit Wagering Report for September, 2019

	Sep-19	Sep-18	% Change	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	\$ 5,270,234	\$ 4,571,856	15.3%	\$ 8,256,543	\$ 6,759,533	22.1%
Total Out-of-State Handle	\$ 11,839,145	\$ 11,500,083	2.9%	\$ 51,497,133	\$ 48,390,830	6.4%
Total ADW Handle (TAH)	\$ 17,109,379	\$ 16,071,939	6.5%	\$ 59,753,676	\$ 55,150,363	8.3%
Host Track (42.5% Allocation)	\$ 36,357	\$ 34,153	6.5%	\$ 126,977	\$ 117,195	8.3%
Purse (42.5% Allocation)	\$ 36,357	\$ 34,153	6.5%	\$ 126,977	\$ 117,195	8.3%
KY General Fund (15% Allocation)	\$ 12,832	\$ 12,054	6.5%	\$ 44,815	\$ 41,363	8.3%
Total KY Excise Tax (0.5% of TAH)	\$ 85,547	\$ 80,360	6.5%	\$ 298,768	\$ 275,752	8.3%



Kentucky Resident Advance Deposit Wagering Report for September, 2019

AmWest Entertainment	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.26%	\$ 13,500	\$ 5,921	128.0%	0.30%	\$ 24,887	\$ 8,060	208.8%
Total Out-of-State Handle	0.35%	\$ 41,820	\$ 22,377	86.9%	0.41%	\$ 212,162	\$ 116,551	82.0%
Total Handle	0.32%	\$ 55,320	\$ 28,298	95.5%	0.40%	\$ 237,049	\$ 124,611	90.2%
Host Track (42.5% Allocation)	0.32%	\$ 118	\$ 60	95.5%	0.40%	\$ 504	\$ 265	90.2%
Purse (42.5% Allocation)	0.32%	\$ 118	\$ 60	95.5%	0.40%	\$ 504	\$ 265	90.2%
KY General Fund (15% Allocation)	0.32%	\$ 41	\$ 21	95.5%	0.40%	\$ 178	\$ 93	90.2%
Total KY Excise Tax (0.5% of TAH)	0.32%	\$ 277	\$ 141	95.5%	0.40%	\$ 1,185	\$ 623	90.2%

eBet	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.08%	\$ 4,158	\$ 4,039	3.0%	0.12%	\$ 9,569	\$ 17,367	-44.9%
Total Out-of-State Handle	0.51%	\$ 60,519	\$ 71,553	-15.4%	0.43%	\$ 224,012	\$ 308,797	-27.5%
Total Handle	0.38%	\$ 64,678	\$ 75,592	-14.4%	0.39%	\$ 233,581	\$ 326,163	-28.4%
Host Track (42.5% Allocation)	0.38%	\$ 137	\$ 161	-14.4%	0.39%	\$ 496	\$ 693	-28.4%
Purse (42.5% Allocation)	0.38%	\$ 137	\$ 161	-14.4%	0.39%	\$ 496	\$ 693	-28.4%
KY General Fund (15% Allocation)	0.38%	\$ 49	\$ 57	-14.4%	0.39%	\$ 175	\$ 245	-28.4%
Total KY Excise Tax (0.5% of TAH)	0.38%	\$ 323	\$ 378	-14.4%	0.39%	\$ 1,168	\$ 1,631	-28.4%

Horse Races Now	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle			\$ 60				\$ 1,127	
Total Out-of-State Handle							\$ 3,699	
Total Handle			\$ 60				\$ 4,826	
Host Track (42.5% Allocation)			\$ 0				\$ 10	
Purse (42.5% Allocation)			\$ 0				\$ 10	
KY General Fund (15% Allocation)			\$ 0				\$ 4	
Total KY Excise Tax (0.5% of TAH)			\$ 0				\$ 24	

Kentucky Resident Advance Deposit Wagering Report for September, 2019 (Cont)

Lien Games	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.00%	\$ 120	\$ 162	-25.7%	0.02%	\$ 1,239	\$ 1,174	5.5%
Total Out-of-State Handle	0.08%	\$ 9,816	\$ 17,446	-43.7%	0.09%	\$ 48,287	\$ 42,659	13.2%
Total Handle	0.06%	\$ 9,936	\$ 17,608	-43.6%	0.08%	\$ 49,525	\$ 43,833	13.0%
Host Track (42.5% Allocation)	0.06%	\$ 21	\$ 37	-43.6%	0.08%	\$ 105	\$ 93	13.0%
Purse (42.5% Allocation)	0.06%	\$ 21	\$ 37	-43.6%	0.08%	\$ 105	\$ 93	13.0%
KY General Fund (15% Allocation)	0.06%	\$ 7	\$ 13	-43.6%	0.08%	\$ 37	\$ 33	13.0%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 50	\$ 88	-43.6%	0.08%	\$ 248	\$ 219	13.0%

NYRabets	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	2.20%	\$ 116,095	\$ 53,799	115.8%	1.97%	\$ 162,633	\$ 69,940	132.5%
Total Out-of-State Handle	2.66%	\$ 315,209	\$ 206,428	52.7%	2.91%	\$ 1,497,892	\$ 1,199,545	24.9%
Total Handle	2.52%	\$ 431,304	\$ 260,227	65.7%	2.78%	\$ 1,660,526	\$ 1,269,485	30.8%
Host Track (42.5% Allocation)	4.11%	\$ 917	\$ 553	169.9%	2.78%	\$ 3,529	\$ 2,698	30.8%
Purse (42.5% Allocation)	4.11%	\$ 917	\$ 553	169.9%	2.78%	\$ 3,529	\$ 2,698	30.8%
KY General Fund (15% Allocation)	4.11%	\$ 323	\$ 195	169.9%	2.78%	\$ 1,245	\$ 952	30.8%
Total KY Excise Tax (0.5% of TAH)	4.11%	\$ 3,512	\$ 1,301	169.9%	2.78%	\$ 8,303	\$ 6,347	30.8%

TVG	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	25.73%	\$ 1,355,833	\$ 1,036,890	30.8%	25.26%	\$ 2,085,865	\$ 1,582,718	31.8%
Total Out-of-State Handle	35.75%	\$ 4,232,595	\$ 3,759,841	12.6%	33.35%	\$ 17,174,275	\$ 15,096,365	13.8%
Total Handle	32.66%	\$ 5,588,427	\$ 4,796,731	16.5%	32.23%	\$ 19,260,140	\$ 16,679,083	15.5%
Host Track (42.5% Allocation)	32.66%	\$ 11,875	\$ 10,193	16.5%	32.23%	\$ 40,928	\$ 35,443	15.5%
Purse (42.5% Allocation)	32.66%	\$ 11,875	\$ 10,193	16.5%	32.23%	\$ 40,928	\$ 35,443	15.5%
KY General Fund (15% Allocation)	32.66%	\$ 4,191	\$ 3,598	16.5%	32.23%	\$ 14,445	\$ 12,509	15.5%
Total KY Excise Tax (0.5% of TAH)	32.66%	\$ 27,942	\$ 23,984	16.5%	32.23%	\$ 96,301	\$ 83,395	15.5%

Kentucky Resident Advance Deposit Wagering Report for September, 2019 (Cont)

TwinSpires	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	57.66%	\$ 3,038,621	\$ 2,606,796	16.6%	57.80%	\$ 4,771,915	\$ 3,888,302	22.7%
Total Out-of-State Handle	48.43%	\$ 5,733,836	\$ 5,741,369	-0.1%	50.18%	\$ 25,841,472	\$ 24,452,267	5.7%
Total Handle	51.27%	\$ 8,772,457	\$ 8,348,165	5.1%	51.23%	\$ 30,613,387	\$ 28,340,569	8.0%
Host Track (42.5% Allocation)	51.27%	\$ 18,641	\$ 17,740	5.1%	51.23%	\$ 65,053	\$ 60,224	8.0%
Purse (42.5% Allocation)	51.27%	\$ 18,641	\$ 17,740	5.1%	51.23%	\$ 65,053	\$ 60,224	8.0%
KY General Fund (15% Allocation)	51.27%	\$ 6,579	\$ 6,261	5.1%	51.23%	\$ 22,960	\$ 21,255	8.0%
Total KY Excise Tax (0.5% of TAH)	51.27%	\$ 43,862	\$ 41,741	5.1%	51.23%	\$ 153,067	\$ 141,703	8.0%

Watch and Wager	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.30%	\$ 15,651	\$ 3,707	322.2%	0.22%	\$ 17,876	\$ 5,478	226.3%
Total Out-of-State Handle	0.27%	\$ 32,224	\$ 12,749	152.8%	0.25%	\$ 128,844	\$ 49,080	162.5%
Total Handle	0.28%	\$ 47,875	\$ 16,456	190.9%	0.25%	\$ 146,720	\$ 54,558	168.9%
Host Track (42.5% Allocation)	0.28%	\$ 102	\$ 35	190.9%	0.25%	\$ 312	\$ 116	168.9%
Purse (42.5% Allocation)	0.28%	\$ 102	\$ 35	190.9%	0.25%	\$ 312	\$ 116	168.9%
KY General Fund (15% Allocation)	0.28%	\$ 36	\$ 12	190.9%	0.25%	\$ 110	\$ 41	168.9%
Total KY Excise Tax (0.5% of TAH)	0.28%	\$ 239	\$ 82	190.9%	0.25%	\$ 734	\$ 273	168.9%

Xpressbet	% of Total	Sep-19	Sep-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	13.78%	\$ 726,257	\$ 860,482	-15.6%	14.32%	\$ 1,182,560	\$ 1,185,368	-0.2%
Total Out-of-State Handle	11.94%	\$ 1,413,126	\$ 1,668,322	-15.3%	12.37%	\$ 6,370,189	\$ 7,121,867	-10.6%
Total Handle	12.50%	\$ 2,139,382	\$ 2,528,804	-15.4%	12.64%	\$ 7,552,749	\$ 8,307,236	-9.1%
Host Track (42.5% Allocation)	12.50%	\$ 4,546	\$ 5,374	-15.4%	12.64%	\$ 16,050	\$ 17,653	-9.1%
Purse (42.5% Allocation)	12.50%	\$ 4,546	\$ 5,374	-15.4%	12.64%	\$ 16,050	\$ 17,653	-9.1%
KY General Fund (15% Allocation)	12.50%	\$ 1,605	\$ 1,897	-15.4%	12.64%	\$ 5,665	\$ 6,230	-9.1%
Total KY Excise Tax (0.5% of TAH)	12.50%	\$ 10,697	\$ 12,644	-15.4%	12.64%	\$ 37,764	\$ 41,536	-9.1%

Kentucky Historical Horse Racing Report for September, 2019

	September-19	September-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 226,089,266	\$ 127,735,605	77.0%	\$ 681,139,618	\$ 330,842,045	105.9%
Less: Returned to Public	\$ 206,479,146	\$ 116,543,297	77.2%	\$ 623,562,523	\$ 303,806,697	105.2%
Less: Breakage	\$ 83,279	\$ 70,085		\$ 291,468	\$ 217,492	
Less: Settlement	\$ 719,871	\$ 637,320		\$ 450,949	\$ 418,864	
Gross Commission	<u>\$ 18,806,970</u>	<u>\$ 10,484,904</u>	79.4%	<u>\$ 56,834,678</u>	<u>\$ 26,398,992</u>	115.3%
TB Development Fund (See Note 1)	\$ 1,552,988	\$ 871,343	78.2%	\$ 4,715,164	\$ 2,220,578	112.3%
SB Development Fund (See Note 2)	\$ 190,242	\$ 115,565	64.6%	\$ 524,511	\$ 347,650	50.9%
Equine Industry Program (See Note 3)	\$ -	\$ 243,787	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ 116,894	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ 116,894	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 1,648,109	\$ 451,552	265.0%	\$ 3,687,419	\$ 1,104,403	233.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 3,391,339</u>	<u>\$ 1,916,034</u>	77.0%	<u>\$ 10,217,094</u>	<u>\$ 4,962,631</u>	105.9%
% of Gross Commission	18.0%	18.3%		18.0%	18.8%	
Net Commission + Breakage	\$ 15,498,910	\$ 8,638,955	79.4%	\$ 46,909,052	\$ 21,653,854	116.6%
% of Total Handle	6.86%	6.76%		6.89%	6.55%	
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Number of HHR Terminals	2,870	2,734	5.0%	2,870	2,734	5.0%
Average Daily Handle	\$ 7,536,309	\$ 4,644,931	62.2%	\$ 7,403,691	\$ 4,485,994	65.0%
Handle / Day / Machine	\$ 2,626	\$ 1,699	54.6%	\$ 2,580	\$ 1,641	57.2%
Gross Commission / Day / Machine	\$ 218	\$ 139	56.6%	\$ 215	\$ 131	64.4%

	September-19	Aug-19	% Change	Total Handle	Since Inception
Total Handle	\$ 226,089,266	\$ 235,702,320	-4.1%	Total Handle	\$6,460,142,295
Total Kentucky Excise Tax	\$ 3,391,339	\$ 3,535,535	-4.1%	Total Kentucky Excise Tax	\$96,902,134
Average Daily Handle	\$ 7,536,309	\$ 7,603,301	-0.9%	Total KY General Fund	\$36,374,766

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

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

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

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Derby City Gaming Historical Horse Racing Report for September, 2019

	September-19	September-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 94,367,969	\$ 26,903,142	250.8%	\$ 283,860,470	\$ 26,903,142	955.1%
Less: Returned to Public	\$ 85,685,830	\$ 24,069,934	256.0%	\$ 257,751,992	\$ 24,069,934	970.8%
Less: Breakage	\$ 0	\$ 0		\$ 0	\$ 0	200.0%
Less: Settlement	\$ 85,819	\$ 216,114		\$ 43,385	\$ 216,114	-79.9%
Gross Commission	<u>\$ 8,596,319</u>	<u>\$ 2,617,094</u>	228.5%	<u>\$ 26,065,092</u>	<u>\$ 2,617,094</u>	896.0%
TB Development Fund (See Note 1)	\$ 707,760	\$ 201,774	250.8%	\$ 2,128,954	\$ 201,774	955.1%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 52,856	-	\$ 271,057	\$ 52,856	412.8%
Equine Drug Research (See Note 4)	-	\$ 26,021	-	\$ 133,443	\$ 26,021	412.8%
Higher Education Fund (See Note 4)	-	\$ 26,022	-	\$ 133,443	\$ 26,022	412.8%
Kentucky General Fund (Note 5)	\$ 707,760	\$ 96,874	630.6%	\$ 1,591,010	\$ 96,874	1542.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,415,520</u>	<u>\$ 403,547</u>	250.8%	<u>\$ 4,257,907</u>	<u>\$ 403,547</u>	955.1%
% of Gross Commission	16.5%	15.4%		16.3%	15.4%	
Net Commission + Breakage	\$ 7,180,799	\$ 2,213,547	224.4%	\$ 21,807,185	\$ 2,213,547	885.2%
% of Total Handle	7.61%	8.23%		7.68%	8.23%	
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Number of HHR Terminals	1000	900	11.1%	1000	900	11.1%
Average Daily Handle	\$ 3,145,599	\$ 1,345,157	133.8%	\$ 3,085,440	\$ 1,345,157	129.4%
Handle / Day / Machine	\$ 3,146	\$ 1,495	110.5%	\$ 3,085	\$ 1,495	106.4%
Gross Commission / Day / Machine	\$ 287	\$ 145	97.1%	\$ 283	\$ 145	94.9%
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	September-19	Aug-19	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 94,367,969	\$ 97,612,904	-3.3%	Total Handle		\$954,155,742
Total Kentucky Excise Tax	\$ 1,415,520	\$ 1,464,194	-3.3%	Total Kentucky Excise Tax		\$14,312,336
Average Daily Handle	\$ 3,145,599	\$ 3,148,803	-0.1%	Total KY General Fund		\$6,513,325

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

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

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

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Ellis Park Historical Horse Racing Report for September, 2019

	September-19	September-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 8,705,486	\$ 7,330,798	18.8%	\$ 28,165,806	\$ 22,967,024	22.6%
Less: Returned to Public	\$ 7,944,908	\$ 6,758,658	17.6%	\$ 25,841,359	\$ 21,190,146	21.9%
Less: Breakage	\$ 648	\$ 529		\$ 2,291	\$ 1,997	14.7%
Less: Settlement	\$ 64,359	\$ (10,927)		\$ 78,025	\$ (55,343)	-241.0%
Gross Commission	<u>\$ 695,570</u>	<u>\$ 582,538</u>	19.4%	<u>\$ 2,244,131</u>	<u>\$ 1,830,224</u>	22.6%
TB Development Fund (See Note 1)	\$ 65,291	\$ 54,981	18.8%	\$ 211,244	\$ 172,253	22.6%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 13,850	-	\$ 28,250	\$ 45,123	-37.4%
Equine Drug Research (See Note 4)	-	\$ 6,578	-	\$ 13,908	\$ 22,214	-37.4%
Higher Education Fund (See Note 4)	-	\$ 6,578	-	\$ 13,908	\$ 22,214	-37.4%
Kentucky General Fund (Note 5)	\$ 65,291	\$ 27,974	133.4%	\$ 155,178	\$ 82,701	87.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 130,582</u>	<u>\$ 109,962</u>	18.8%	<u>\$ 422,487</u>	<u>\$ 344,505</u>	22.6%
% of Gross Commission	18.8%	18.9%		18.8%	18.8%	
Net Commission + Breakage	\$ 565,636	\$ 473,105	19.6%	\$ 1,823,934	\$ 1,487,715	22.6%
% of Total Handle	6.50%	6.45%		6.48%	6.48%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 290,183	\$ 244,360	18.8%	\$ 306,150	\$ 252,385	21.3%
Handle / Day / Machine	\$ 1,621	\$ 1,365	18.8%	\$ 1,710	\$ 1,410	21.3%
Gross Commission / Day / Machine	\$ 130	\$ 108	19.4%	\$ 136	\$ 112	21.3%

	September-19	Aug-19	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 8,705,486	\$ 9,736,518	-10.6%	Total Handle	\$457,659,622
Total Kentucky Excise Tax	\$ 130,582	\$ 146,048	-10.6%	Total Kentucky Excise Tax	\$6,864,894
Average Daily Handle	\$ 290,183	\$ 314,081	-7.6%	Total KY General Fund	\$2,513,247

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

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

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

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Keeneland/Red Mile Historical Horse Racing Report for September, 2019

	September-19	September-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 38,048,449	\$ 23,113,012	64.6%	\$ 104,902,113	\$ 69,530,028	50.9%
Less: Returned to Public	\$ 35,011,001	\$ 21,107,574	65.9%	\$ 96,471,902	\$ 63,599,438	51.7%
Less: Breakage	\$ 72,737	\$ 61,923		\$ 248,744	\$ 184,402	34.9%
Less: Settlement	\$ 116,122	\$ 209,738		\$ 379,127	\$ 551,172	-31.2%
Gross Commission	<u>\$ 2,848,589</u>	<u>\$ 1,733,777</u>	64.3%	<u>\$ 7,802,340</u>	<u>\$ 5,195,016</u>	50.2%
TB Development Fund (See Note 1)	\$ 142,682	\$ 86,674	64.6%	\$ 393,383	\$ 260,738	50.9%
SB Development Fund (See Note 2)	\$ 190,242	\$ 115,565	64.6%	\$ 524,511	\$ 347,650	50.9%
Equine Industry Program (See Note 3)	-	\$ 43,770	-	\$ 93,004	\$ 136,605	-31.9%
Equine Drug Research (See Note 4)	-	\$ 20,834	-	\$ 45,787	\$ 67,251	-31.9%
Higher Education Fund (See Note 4)	-	\$ 20,834	-	\$ 45,787	\$ 67,251	-31.9%
Kentucky General Fund (Note 5)	\$ 237,803	\$ 59,017	302.9%	\$ 471,061	\$ 163,455	188.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 570,727</u>	<u>\$ 346,695</u>	64.6%	<u>\$ 1,573,532</u>	<u>\$ 1,042,950</u>	50.9%
% of Gross Commission	20.0%	20.0%		20.2%	20.1%	
Net Commission + Breakage	\$ 2,350,599	\$ 1,449,005	62.2%	\$ 6,477,553	\$ 4,336,468	49.4%
% of Total Handle	6.18%	6.27%		6.17%	6.24%	
Number of HHR Terminals	938	902	4.0%	938	902	4.0%
Average Daily Handle	\$ 1,268,282	\$ 770,434	64.6%	\$ 1,140,240	\$ 755,761	50.9%
Handle / Day / Machine	\$ 1,352	\$ 854	58.3%	\$ 1,216	\$ 838	45.1%
Gross Commission / Day / Machine	\$ 101	\$ 64	58.0%	\$ 90	\$ 63	44.4%

	September-19	Aug-19	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 38,048,449	\$ 35,857,619	6.1%	Total Handle	\$1,151,010,594
Total Kentucky Excise Tax	\$ 570,727	\$ 537,864	6.1%	Total Kentucky Excise Tax	\$17,265,159
Average Daily Handle	\$ 1,268,282	\$ 1,156,697	9.6%	Total KY General Fund	\$5,769,407

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

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

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

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Kentucky Downs Historical Horse Racing Report for September, 2019

	September-19	September-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 84,967,363	\$ 70,388,653	20.7%	\$ 264,211,230	\$ 211,441,852	25.0%
Less: Returned to Public	\$ 77,837,407	\$ 64,607,131	20.5%	\$ 243,497,270	\$ 194,947,180	24.9%
Less: Breakage	\$ 9,893	\$ 7,632		\$ 40,434	\$ 31,093	30.0%
Less: Settlement	\$ 453,570	\$ 222,395		\$ (49,589)	\$ (293,080)	-83.1%
Gross Commission	<u>\$ 6,666,493</u>	<u>\$ 5,551,496</u>	20.1%	<u>\$ 20,723,115</u>	<u>\$ 16,756,659</u>	23.7%
TB Development Fund (See Note 1)	\$ 637,255	\$ 527,915	20.7%	\$ 1,981,584	\$ 1,585,814	25.0%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 133,310	-	\$ 257,689	\$ 415,416	-38.0%
Equine Drug Research (See Note 4)	-	\$ 63,460	-	\$ 126,862	\$ 204,513	-38.0%
Higher Education Fund (See Note 4)	-	\$ 63,459	-	\$ 126,862	\$ 204,513	-38.0%
Kentucky General Fund (Note 5)	\$ 637,255	\$ 267,686	138.1%	\$ 1,470,171	\$ 761,372	93.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,274,510</u>	<u>\$ 1,055,830</u>	20.7%	<u>\$ 3,963,168</u>	<u>\$ 3,171,628</u>	25.0%
% of Gross Commission	19.1%	19.0%		19.1%	18.9%	
Net Commission + Breakage	\$ 5,401,876	\$ 4,503,298	20.0%	\$ 16,800,380	\$ 13,616,124	23.4%
% of Total Handle	6.36%	6.40%		6.36%	6.44%	
Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 2,832,245	\$ 2,346,288	20.7%	\$ 2,871,861	\$ 2,298,281	25.0%
Handle / Day / Machine	\$ 3,761	\$ 3,116	20.7%	\$ 3,814	\$ 3,052	25.0%
Gross Commission / Day / Machine	\$ 295	\$ 246	20.1%	\$ 299	\$ 242	23.7%

	September-19	Aug-19	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 84,967,363	\$ 92,495,279	-8.1%	Total Handle	\$3,897,316,337
Total Kentucky Excise Tax	\$ 1,274,510	\$ 1,387,429	-8.1%	Total Kentucky Excise Tax	\$58,459,745
Average Daily Handle	\$ 2,832,245	\$ 2,983,719	-5.1%	Total KY General Fund	\$21,578,787

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

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

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

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.