

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FY 2020 (Through December 31, 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	\$260,281	2.4%	\$16,039	1.4%			\$71,975	9.6%	\$35,987	8.8%	\$35,987	8.8%	\$173,521	100.0%					\$122,748	1.3%	\$716,538	3.0%	
Blue Grass Downs			\$74	0.0%			\$12	0.0%	\$6	0.0%	\$6	0.0%							\$6	0.0%	\$104	0.0%	
Churchill Downs	\$81,124	0.7%					\$21,633	2.9%	\$10,817	2.6%	\$10,817	2.6%	\$54,083	31.2%					\$37,858	0.4%	\$216,331	0.9%	
Ellis Park	\$29,592	0.3%					\$7,891	1.1%	\$3,946	1.0%	\$3,946	1.0%	\$19,728	11.4%					\$13,810	0.1%	\$78,912	0.3%	
Keeneland	\$129,906	1.2%					\$34,642	4.6%	\$17,321	4.2%	\$17,321	4.2%	\$86,604	49.9%					\$60,623	0.6%	\$346,417	1.5%	
Kentucky Downs	\$12,256	0.1%					\$3,268	0.4%	\$1,634	0.4%	\$1,634	0.4%	\$8,170	4.7%					\$5,719	0.1%	\$32,681	0.1%	
Oak Grove Racing			\$530	0.0%			\$85	0.0%	\$42	0.0%	\$42	0.0%							\$42	0.0%	\$742	0.0%	
The Red Mile			\$15,435	1.3%			\$2,470	0.3%	\$1,235	0.3%	\$1,235	0.3%							\$1,235	0.0%	\$21,609	0.1%	
Turfway Park	\$7,403	0.1%					\$1,974	0.3%	\$987	0.2%	\$987	0.2%	\$4,936	2.8%					\$3,455	0.0%	\$19,743	0.1%	
Simulcast	\$1,041,178	9.5%	\$23,796	2.0%	\$5,087	100.0%	\$26,752	3.6%	\$53,503	13.1%	\$53,503	13.1%							\$401,273	4.2%	\$1,605,092	6.7%	
Blue Grass Downs																							
Churchill Downs	\$296,412	2.7%	\$1,227	0.1%	\$1,534	30.2%	\$7,479	1.0%	\$14,959	3.7%	\$14,959	3.7%							\$112,190	1.2%	\$448,761	1.9%	
Ellis Park	\$137,768	1.3%	\$11,534	1.0%	\$3	0.1%	\$3,733	0.5%	\$7,465	1.8%	\$7,465	1.8%							\$55,989	0.6%	\$223,958	0.9%	
Keeneland	\$349,939	3.2%			\$604	11.9%	\$8,764	1.2%	\$17,527	4.3%	\$17,527	4.3%							\$131,454	1.4%	\$525,815	2.2%	
Kentucky Downs	\$109,611	1.0%	\$7,260	0.6%	\$2,383	46.9%	\$2,981	0.4%	\$5,963	1.5%	\$5,963	1.5%							\$44,720	0.5%	\$178,881	0.7%	
Oak Grove Racing																							
The Red Mile																							
Turfway Park	\$147,447	1.3%	\$3,775	0.3%	\$563	11.1%	\$3,795	0.5%	\$7,589	1.9%	\$7,589	1.9%							\$56,919	0.6%	\$227,678	1.0%	
ADW														\$251,752	100.0%	\$251,752	100.0%			\$88,854	0.9%	\$592,358	2.5%
AmWest Entertainment														\$898	0.4%	\$898	0.4%			\$317	0.0%	\$2,113	0.0%
eBet														\$858	0.3%	\$858	0.3%			\$303	0.0%	\$2,018	0.0%
Lien Games														\$168	0.1%	\$168	0.1%			\$59	0.0%	\$395	0.0%
NYRAbets														\$5,792	2.3%	\$5,792	2.3%			\$2,044	0.0%	\$13,628	0.1%
TVG														\$81,823	32.5%	\$81,823	32.5%			\$28,879	0.3%	\$192,525	0.8%
TwinSpires														\$131,948	52.4%	\$131,948	52.4%			\$46,570	0.5%	\$310,466	1.3%
Watch And Wager														\$441	0.2%	\$441	0.2%			\$156	0.0%	\$1,037	0.0%
XpressBet														\$29,824	11.8%	\$29,824	11.8%			\$10,526	0.1%	\$70,174	0.3%
HHR	\$9,629,337	88.1%	\$1,126,327	96.6%			\$650,000	86.8%	\$320,000	78.1%	\$320,000	78.1%							\$8,902,500	93.6%	\$20,948,164	87.8%	
Derby City Gaming	\$4,428,276	40.5%					\$271,057	36.2%	\$133,443	32.6%	\$133,443	32.6%							\$3,890,332	40.9%	\$8,856,552	37.1%	
Ellis Park	\$427,908	3.9%					\$28,250	3.8%	\$13,908	3.4%	\$13,908	3.4%							\$371,842	3.9%	\$855,816	3.6%	
Keeneland/Red Mile	\$844,745	7.7%	\$1,126,327	96.6%			\$93,004	12.4%	\$45,787	11.2%	\$45,787	11.2%							\$1,223,332	12.9%	\$3,378,981	14.2%	
Kentucky Downs	\$3,928,408	35.9%					\$257,689	34.4%	\$126,862	31.0%	\$126,862	31.0%							\$3,416,994	35.9%	\$7,856,815	32.9%	
Grand Total	\$10,930,796	100.0%	\$1,166,162	100.0%	\$5,087	100.0%	\$748,726	100.0%	\$409,490	100.0%	\$409,490	100.0%	\$173,521	100.0%	\$251,752	100.0%	\$251,752	100.0%	\$9,515,375	100.0%	\$23,862,152	100.0%	



Kentucky Handle and Excise Tax Report for December, 2019

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Live Racing Dates	17	18	-5.6%	152	137	10.9%
On-Track Live Handle	\$ 1,231,877	\$ 903,448	36.4%	\$ 35,987,301	\$ 34,651,145	3.9%
On-Track Simulcast Handle	\$ 8,088,475	\$ 10,555,689	-23.4%	\$ 64,611,208	\$ 67,290,754	-4.0%
Kentucky Resident ADW Handle	\$ 12,910,474	\$ 13,842,033	-6.7%	\$ 118,471,553	\$ 111,651,902	6.1%
Historical Horse Racing Handle	\$ 250,169,538	\$ 167,290,307	49.5%	\$ 1,396,544,258	\$ 790,159,163	76.7%
Total Taxable Handle	\$ 272,400,363	\$ 192,591,476	41.4%	\$ 1,615,614,320	\$ 1,003,752,964	61.0%
TB Development Fund	\$ 1,866,257	\$ 1,326,773	40.7%	\$ 10,930,796	\$ 6,704,398	63.0%
SB Development Fund	\$ 204,478	\$ 140,506	45.5%	\$ 1,166,162	\$ 776,391	50.2%
QH/Arabian Development Fund	\$ 577	\$ 725	-20.5%	\$ 5,087	\$ 7,888	-35.5%
Backside Improvement Fund	\$ 6,159	\$ 4,517	36.4%	\$ 173,521	\$ 166,311	4.3%
Equine Industry Program	\$ 5,855	\$ 6,119	-4.3%	\$ 748,726	\$ 747,126	0.2%
Equine Drug Research	\$ 8,013	\$ 9,528	-15.9%	\$ 409,490	\$ 410,299	-0.2%
Higher Education Fund	\$ 8,013	\$ 9,528	-15.9%	\$ 409,490	\$ 410,299	-0.2%
ADW Host Track Allocation (Note 1)	\$ 27,435	\$ 29,414	-6.7%	\$ 251,752	\$ 237,260	6.1%
ADW Purse Allocation (Note 1)	\$ 27,435	\$ 29,414	-6.7%	\$ 251,752	\$ 237,260	6.1%
KY General Fund	\$ 1,890,957	\$ 1,298,838	45.6%	\$ 9,515,375	\$ 5,072,413	87.6%
Total KY Excise Tax	\$ 4,045,180	\$ 2,855,363	41.7%	\$ 23,862,152	\$ 14,769,647	61.6%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	17	18	-5.6%	152	137	10.9%
On-Track Handle on All Kentucky Races (OTH)	\$ 1,231,877	\$ 903,448	36.4%	\$ 35,987,301	\$ 34,651,145	3.9%
Less: Return to Public	\$ 984,546	\$ 719,705		\$ 28,933,337	\$ 27,795,123	
Less: Breakage	\$ 6,364	\$ 5,452		\$ 224,935	\$ 224,377	
Gross Commission	<u>\$ 240,967</u>	<u>\$ 178,291</u>	35.2%	<u>\$ 6,829,030</u>	<u>\$ 6,631,646</u>	3.0%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 9,239	\$ 6,776	36.4%	\$ 260,281	\$ 249,466	4.3%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,039	\$ 17,362	-7.6%
Equine Industry Program (0.2% of OTH)	\$ 2,464	\$ 1,807	36.4%	\$ 71,975	\$ 69,302	3.9%
Equine Drug Research (0.1% of OTH)	\$ 1,232	\$ 903	36.4%	\$ 35,987	\$ 34,651	3.9%
Higher Education Fund (0.1% of OTH)	\$ 1,232	\$ 903	36.4%	\$ 35,987	\$ 34,651	3.9%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 4,312	\$ 3,162	36.4%	\$ 122,748	\$ 117,807	4.2%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 18,478</u>	<u>\$ 13,552</u>	36.4%	<u>\$ 543,017</u>	<u>\$ 523,240</u>	3.8%
% of Gross Commission	7.67%	7.60%		7.95%	7.89%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 6,159	\$ 4,517	36.4%	\$ 173,521	\$ 166,311	4.3%
Net Commission	\$ 216,329	\$ 160,222	35.0%	\$ 6,112,491	\$ 5,942,095	2.9%
% of On-Track Handle	17.56%	17.73%		16.99%	17.15%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 622,730	\$ 530,804	17.3%	\$ 7,470,457	\$ 7,534,662	-0.9%
Kentucky Licensed ADW's	\$ 2,006,109	\$ 1,091,477	83.8%	\$ 29,166,283	\$ 24,047,759	21.3%
Other Sources	\$ 26,343,471	\$ 21,984,166	19.8%	\$ 385,484,749	\$ 342,520,282	12.5%
All Sources Handle on Live Racing	<u>\$ 30,204,185</u>	<u>\$ 24,509,895</u>	23.2%	<u>\$ 458,108,791</u>	<u>\$ 408,753,849</u>	12.1%
Average Daily Handle - On Track	\$ 72,463	\$ 50,192	44.4%	\$ 236,759	\$ 252,928	-6.4%
Average Daily Handle - All Sources	\$ 1,776,717	\$ 1,361,661	30.5%	\$ 3,013,874	\$ 2,983,605	1.0%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 6,562,911	\$ 8,692,270	-24.5%	\$ 52,698,485	\$ 55,686,484	-5.4%
Standardbred Simulcast Handle (SBSH)	\$ 1,496,140	\$ 1,825,254	-18.0%	\$ 11,612,386	\$ 11,128,295	4.4%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QHSH)	\$ 29,424	\$ 38,164	-22.9%	\$ 300,337	\$ 475,976	-36.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 8,088,475</u>	<u>\$ 10,555,689</u>	-23.4%	<u>\$ 64,611,208</u>	<u>\$ 67,290,754</u>	-4.0%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 131,258	\$ 167,514	-21.6%	\$ 1,041,178	\$ 1,076,805	-3.3%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 3,796	\$ 4,247	-10.6%	\$ 23,796	\$ 28,273	-15.8%
QH/Arabian Development Fund (2% of QHSH at TB Tracks)	\$ 577	\$ 725	-20.5%	\$ 5,087	\$ 7,888	-35.5%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 3,391	\$ 4,312	-21.4%	\$ 26,752	\$ 27,824	-3.9%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 6,782	\$ 8,624	-21.4%	\$ 53,503	\$ 55,648	-3.9%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 6,782	\$ 8,624	-21.4%	\$ 53,503	\$ 55,648	-3.9%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 50,862	\$ 64,682	-21.4%	\$ 401,273	\$ 417,362	-3.9%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 203,447</u>	<u>\$ 258,729</u>	-21.4%	<u>\$ 1,605,092</u>	<u>\$ 1,669,450</u>	-3.9%

Blue Grass Downs Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
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)		\$ 316,580	-100.0%	\$ 639,580	\$ 1,846,231	-65.4%
Standardbred Simulcast Handle (SBSH)		\$ 6,122	-100.0%	\$ 24,049	\$ 59,384	-59.5%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 303	-100.0%	\$ 1,243	\$ 4,249	-70.8%
All-Breed Total Simulcast Handle (TSH)		\$ 323,006	-100.0%	\$ 664,872	\$ 1,909,865	-65.2%

Churchill Downs Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	1			36	30	20.0%
On-Track Handle (OTH)	\$ 244,748			\$ 10,816,547	\$ 10,538,654	2.6%
Less: Return to Public	\$ 194,938			\$ 8,629,523	\$ 8,392,579	
Less: Breakage	\$ 1,483			\$ 69,731	\$ 67,330	
Gross Commission	<u>\$ 48,326</u>			<u>\$ 2,117,293</u>	<u>\$ 2,078,744</u>	1.9%
TB Development Fund (0.75% of OTH)	\$ 1,836			\$ 81,124	\$ 79,040	2.6%
Equine Industry Program (0.2% of OTH)	\$ 489			\$ 21,633	\$ 21,077	2.6%
Equine Drug Research (0.1% of OTH)	\$ 245			\$ 10,817	\$ 10,539	2.6%
Higher Education Fund (0.1% of OTH)	\$ 245			\$ 10,817	\$ 10,539	2.6%
KY General Fund (0.35% of OTH)	\$ 857			\$ 37,858	\$ 36,885	2.6%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 3,671</u>			<u>\$ 162,248</u>	<u>\$ 158,080</u>	2.6%
% of Gross Commission	7.60%			7.66%	7.60%	
Backside Improvement Fund (0.5% of OTH)	\$ 1,224			\$ 54,083	\$ 52,693	2.6%
Net Commission	\$ 43,431			\$ 1,900,963	\$ 1,867,971	1.8%
% of On-Track Handle	17.75%			17.57%	17.72%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 74,529			\$ 2,812,521	\$ 2,364,342	19.0%
Kentucky Licensed ADW's	\$ 463,401			\$ 12,854,449	\$ 9,817,472	30.9%
Other Sources	\$ 5,414,033			\$ 152,433,232	\$ 129,137,874	18.0%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 6,196,711</u>			<u>\$ 178,916,748</u>	<u>\$ 151,858,341</u>	17.8%
Average Daily Handle - On Track	\$ 244,748			\$ 300,460	\$ 351,288	-14.5%
Average Daily Handle - All Sources	\$ 6,196,711			\$ 4,969,910	\$ 5,061,945	-1.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,664,745	\$ 2,248,478	-26.0%	\$ 14,820,611	\$ 14,495,924	2.2%
Standardbred Simulcast Handle (SBSH)	\$ 12,793			\$ 61,370	\$ 55,006	11.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,782	\$ 8,831	-34.5%	\$ 76,709	\$ 158,534	-51.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,683,321</u>	<u>\$ 2,257,309</u>	-25.4%	<u>\$ 14,958,690</u>	<u>\$ 14,709,463</u>	1.7%
TB Development Fund (2% of TBSH)	\$ 33,295	\$ 44,970	-26.0%	\$ 296,412	\$ 289,918	2.2%
SB Development Fund (2% of SBSH)	\$ 256			\$ 1,227	\$ 1,100	11.6%
QH/Other Development Fund (2% of QSHS)	\$ 116	\$ 177	-34.5%	\$ 1,534	\$ 3,171	-51.6%
Equine Industry Program (0.05% of TSH)	\$ 842	\$ 1,129	-25.4%	\$ 7,479	\$ 7,355	1.7%
Equine Drug Research (0.1% of TSH)	\$ 1,683	\$ 2,257	-25.4%	\$ 14,959	\$ 14,709	1.7%
Higher Education Fund (0.1% of TSH)	\$ 1,683	\$ 2,257	-25.4%	\$ 14,959	\$ 14,709	1.7%
KY General Fund (0.75% of TSH)	\$ 12,625	\$ 16,930	-25.4%	\$ 112,190	\$ 110,321	1.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 50,500</u>	<u>\$ 67,719</u>	-25.4%	<u>\$ 448,761</u>	<u>\$ 441,284</u>	1.7%

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

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				26	29	-10.3%
On-Track Handle (OTH)				\$ 3,945,581	\$ 4,130,485	-4.5%
Less: Return to Public				\$ 3,137,478	\$ 3,283,472	
Less: Breakage				\$ 30,804	\$ 32,897	
Gross Commission				\$ 777,300	\$ 814,116	-4.5%
TB Development Fund (0.75% of OTH)				\$ 29,592	\$ 30,979	-4.5%
Equine Industry Program (0.2% of OTH)				\$ 7,891	\$ 8,261	-4.5%
Equine Drug Research (0.1% of OTH)				\$ 3,946	\$ 4,130	-4.5%
Higher Education Fund (0.1% of OTH)				\$ 3,946	\$ 4,130	-4.5%
KY General Fund (0.35% of OTH)				\$ 13,810	\$ 14,457	-4.5%
Total KY Excise Tax (1.5% of OTH)				\$ 59,184	\$ 61,957	-4.5%
% of Gross Commission				7.61%	7.61%	
Backside Improvement Fund (0.5% of OTH)				\$ 19,728	\$ 20,652	-4.5%
Net Commission				\$ 698,388	\$ 731,506	-4.5%
% of On-Track Handle				17.70%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,538,255	\$ 1,593,040	-3.4%
Kentucky Licensed ADW's				\$ 2,641,941	\$ 2,231,809	18.4%
Other Sources				\$ 37,736,553	\$ 31,118,533	21.3%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 45,862,331	\$ 39,073,868	17.4%
Average Daily Handle - On Track				\$ 151,753	\$ 142,431	6.5%
Average Daily Handle - All Sources				\$ 1,763,936	\$ 1,347,375	30.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 943,380	\$ 1,237,158	-23.7%	\$ 6,888,406	\$ 7,874,240	-12.5%
Standardbred Simulcast Handle (SBSH)	\$ 96,479	\$ 110,130	-12.4%	\$ 576,712	\$ 695,223	-17.0%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 141	\$ 2,517	-94.4%
All-Breed Total Simulcast Handle (TSH)	\$ 1,039,859	\$ 1,347,288	-22.8%	\$ 7,465,258	\$ 8,571,980	-12.9%
TB Development Fund (2% of TBSH)	\$ 18,868	\$ 24,743	-23.7%	\$ 137,768	\$ 157,485	-12.5%
SB Development Fund (2% of SBSH)	\$ 1,930	\$ 2,203	-12.4%	\$ 11,534	\$ 13,904	-17.0%
QH/Other Development Fund (2% of QSHS)				\$ 3	\$ 50	-94.4%
Equine Industry Program (0.05% of TSH)	\$ 520	\$ 674	-22.8%	\$ 3,733	\$ 4,286	-12.9%
Equine Drug Research (0.1% of TSH)	\$ 1,040	\$ 1,347	-22.8%	\$ 7,465	\$ 8,572	-12.9%
Higher Education Fund (0.1% of TSH)	\$ 1,040	\$ 1,347	-22.8%	\$ 7,465	\$ 8,572	-12.9%
KY General Fund (0.75% of TSH)	\$ 7,799	\$ 10,105	-22.8%	\$ 55,989	\$ 64,290	-12.9%

Keeneland Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 17,320,852	\$ 16,419,870	5.5%
Less: Return to Public				\$ 14,044,361	\$ 13,294,951	
Less: Breakage				\$ 108,172	\$ 104,472	
Gross Commission				<u>\$ 3,168,320</u>	<u>\$ 3,020,447</u>	4.9%
TB Development Fund (0.75% of OTH)				\$ 129,906	\$ 123,149	5.5%
Equine Industry Program (0.2% of OTH)				\$ 34,642	\$ 32,840	5.5%
Equine Drug Research (0.1% of OTH)				\$ 17,321	\$ 16,420	5.5%
Higher Education Fund (0.1% of OTH)				\$ 17,321	\$ 16,420	5.5%
KY General Fund (0.35% of OTH)				\$ 60,623	\$ 57,470	5.5%
Total KY Excise Tax (1.5% of OTH)				<u>\$ 259,813</u>	<u>\$ 246,298</u>	5.5%
% of Gross Commission				8.20%	8.15%	
Backside Improvement Fund (0.5% of OTH)				\$ 86,604	\$ 82,099	5.5%
Net Commission				\$ 2,821,903	\$ 2,692,050	4.8%
% of On-Track Handle				16.29%	16.40%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,759,919	\$ 2,237,530	-21.3%
Kentucky Licensed ADW's				\$ 10,108,626	\$ 8,950,097	12.9%
Other Sources				\$ 131,018,519	\$ 116,703,614	12.3%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 160,207,916</u>	<u>\$ 144,311,112</u>	11.0%
Average Daily Handle - On Track				\$ 1,018,874	\$ 965,875	5.5%
Average Daily Handle - All Sources				\$ 9,423,995	\$ 8,488,889	11.0%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,132,734	\$ 2,391,668	-10.8%	\$ 17,496,959	\$ 17,154,721	2.0%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,855	\$ 7,022	-30.9%	\$ 30,197	\$ 61,253	-50.7%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,137,589</u>	<u>\$ 2,398,689</u>	-10.9%	<u>\$ 17,527,156</u>	<u>\$ 17,215,974</u>	1.8%
TB Development Fund (2% of TBSH)	\$ 42,655	\$ 47,833	-10.8%	\$ 349,939	\$ 343,094	2.0%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 97	\$ 140	-30.9%	\$ 604	\$ 1,225	-50.7%
Equine Industry Program (0.05% of TSH)	\$ 1,069	\$ 1,199	-10.9%	\$ 8,764	\$ 8,608	1.8%
Equine Drug Research (0.1% of TSH)	\$ 2,138	\$ 2,399	-10.9%	\$ 17,527	\$ 17,216	1.8%
Higher Education Fund (0.1% of TSH)	\$ 2,138	\$ 2,399	-10.9%	\$ 17,527	\$ 17,216	1.8%
KY General Fund (0.75% of TSH)	\$ 16,032	\$ 17,990	-10.9%	\$ 131,454	\$ 129,120	1.8%
Total KY Excise Tax (3% of TSH)	<u>\$ 64,128</u>	<u>\$ 71,961</u>	-10.9%	<u>\$ 525,815</u>	<u>\$ 516,479</u>	1.8%

Kentucky Downs Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				5	5	
On-Track Handle (OTH)				\$ 1,634,072	\$ 1,118,276	46.1%
Less: Return to Public				\$ 1,342,662	\$ 918,080	
Less: Breakage				\$ 9,723	\$ 7,285	
Gross Commission				\$ 281,688	\$ 192,912	46.0%
TB Development Fund (0.75% of OTH)				\$ 12,256	\$ 8,387	46.1%
Equine Industry Program (0.2% of OTH)				\$ 3,268	\$ 2,237	46.1%
Equine Drug Research (0.1% of OTH)				\$ 1,634	\$ 1,118	46.1%
Higher Education Fund (0.1% of OTH)				\$ 1,634	\$ 1,118	46.1%
KY General Fund (0.35% of OTH)				\$ 5,719	\$ 3,914	46.1%
Total KY Excise Tax (1.5% of OTH)				\$ 24,511	\$ 16,774	46.1%
% of Gross Commission				8.70%	8.70%	
Backside Improvement Fund (0.5% of OTH)				\$ 8,170	\$ 5,591	46.1%
Net Commission				\$ 249,006	\$ 170,547	46.0%
% of On-Track Handle				15.24%	15.25%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 746,220	\$ 654,322	14.0%
Kentucky Licensed ADW's				\$ 1,843,304	\$ 1,577,862	16.8%
Other Sources				\$ 37,016,011	\$ 33,084,045	11.9%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 41,239,607	\$ 36,434,505	13.2%
Average Daily Handle - On Track				\$ 326,814	\$ 223,655	46.1%
Average Daily Handle - All Sources				\$ 8,247,921	\$ 7,286,901	13.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 726,636	\$ 830,767	-12.5%	\$ 5,480,568	\$ 5,183,135	5.7%
Standardbred Simulcast Handle (SBSH)	\$ 67,822	\$ 51,189	32.5%	\$ 362,977	\$ 384,177	-5.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,325	\$ 13,641	12.3%	\$ 119,170	\$ 127,599	-6.6%
All-Breed Total Simulcast Handle (TSH)	\$ 809,783	\$ 895,598	-9.6%	\$ 5,962,716	\$ 5,694,911	4.7%
TB Development Fund (2% of TBSH)	\$ 14,533	\$ 16,615	-12.5%	\$ 109,611	\$ 103,663	5.7%
SB Development Fund (2% of SBSH)	\$ 1,356	\$ 1,024	32.5%	\$ 7,260	\$ 7,684	-5.5%
QH/Other Development Fund (2% of QSHS)	\$ 306	\$ 273	12.3%	\$ 2,383	\$ 2,552	-6.6%
Equine Industry Program (0.05% of TSH)	\$ 405	\$ 448	-9.6%	\$ 2,981	\$ 2,847	4.7%
Equine Drug Research (0.1% of TSH)	\$ 810	\$ 896	-9.6%	\$ 5,963	\$ 5,695	4.7%
Higher Education Fund (0.1% of TSH)	\$ 810	\$ 896	-9.6%	\$ 5,963	\$ 5,695	4.7%
KY General Fund (0.75% of TSH)	\$ 6,073	\$ 6,717	-9.6%	\$ 44,720	\$ 42,712	4.7%
Total KY Excise Tax (3% of TSH)	\$ 24,293	\$ 26,868	-9.6%	\$ 178,881	\$ 170,847	4.7%

Oak Grove Racing Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				11		
On-Track Handle (OTH)				\$ 42,408		
Less: Return to Public				\$ 33,069		
Less: Breakage				\$ 369		
Gross Commission				\$ 8,970		
SB Development Fund (1.25% of OTH)				\$ 530		
Equine Industry Program (0.2% of OTH)				\$ 85		
Equine Drug Research (0.1% of OTH)				\$ 42		
Higher Education Fund (0.1% of OTH)				\$ 42		
KY General Fund (0.1% of OTH)				\$ 42		
Total KY Excise Tax (1.75% of OTH)				\$ 742		
% of Gross Commission				8.27%		
Net Commission				\$ 8,228		
% of On-Track Handle				19.40%		
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 3,729		
Kentucky Licensed ADW's				\$ 6,596		
Other Sources				\$ 19,762		
All Sources Handle on Live Racing (On- and Off-Track)				\$ 72,495		
Average Daily Handle - On Track				\$ 3,855		
Average Daily Handle - All Sources				\$ 6,590		

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)						
All-Breed Total Simulcast Handle (TSH)						

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

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				35	35	
On-Track Handle (OTH)				\$ 1,234,783	\$ 1,388,990	-11.1%
Less: Return to Public				\$ 951,978	\$ 1,065,834	
Less: Breakage				\$ 1,215	\$ 5,960	
Gross Commission				\$ 281,590	\$ 317,197	-11.2%
SB Development Fund (1.25% of OTH)				\$ 15,435	\$ 17,362	-11.1%
Equine Industry Program (0.2% of OTH)				\$ 2,470	\$ 2,778	-11.1%
Equine Drug Research (0.1% of OTH)				\$ 1,235	\$ 1,389	-11.1%
Higher Education Fund (0.1% of OTH)				\$ 1,235	\$ 1,389	-11.1%
KY General Fund (0.1% of OTH)				\$ 1,235	\$ 1,389	-11.1%
Total KY Excise Tax (1.75% of OTH)				\$ 21,609	\$ 24,307	-11.1%
% of Gross Commission				7.67%	7.66%	
Net Commission				\$ 259,982	\$ 292,889	-11.2%
% of On-Track Handle				21.05%	21.09%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 61,612	\$ 85,572	-28.0%
Kentucky Licensed ADW's				\$ 168,660	\$ 184,092	-8.4%
Other Sources				\$ 6,331,235	\$ 6,857,759	-7.7%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 7,796,289	\$ 8,516,413	-8.5%
Average Daily Handle - On Track				\$ 35,280	\$ 39,685	-11.1%
Average Daily Handle - All Sources				\$ 222,751	\$ 243,326	-8.5%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,306,329	\$ 1,606,795	-18.7%	\$ 10,398,527	\$ 9,655,243	7.7%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 578	\$ 1,593	-63.7%	\$ 44,738	\$ 77,315	-42.1%
All-Breed Total Simulcast Handle (TSH)	\$ 1,306,906	\$ 1,608,388	-18.7%	\$ 10,443,265	\$ 9,732,558	7.3%

Turfway Park Live and Simulcast Wagering Report for December, 2019

Live Racing

	December-19	December-18	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	16	18	-11.1%	16	21	-23.8%
On-Track Handle (OTH)	\$ 987,129	\$ 903,448	9.3%	\$ 987,129	\$ 1,054,869	-6.4%
Less: Return to Public	\$ 789,607	\$ 719,705		\$ 789,607	\$ 840,206	
Less: Breakage	\$ 4,881	\$ 5,452		\$ 4,881	\$ 6,433	
Gross Commission	<u>\$ 192,641</u>	<u>\$ 178,291</u>	8.0%	<u>\$ 192,641</u>	<u>\$ 208,229</u>	-7.5%
TB Development Fund (0.75% of OTH)	\$ 7,403	\$ 6,776	9.3%	\$ 7,403	\$ 7,912	-6.4%
Equine Industry Program (0.2% of OTH)	\$ 1,974	\$ 1,807	9.3%	\$ 1,974	\$ 2,110	-6.4%
Equine Drug Research (0.1% of OTH)	\$ 987	\$ 903	9.3%	\$ 987	\$ 1,055	-6.4%
Higher Education Fund (0.1% of OTH)	\$ 987	\$ 903	9.3%	\$ 987	\$ 1,055	-6.4%
KY General Fund (0.35% of OTH)	\$ 3,455	\$ 3,162	9.3%	\$ 3,455	\$ 3,692	-6.4%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 14,807</u>	<u>\$ 13,552</u>	9.3%	<u>\$ 14,807</u>	<u>\$ 15,823</u>	-6.4%
% of Gross Commission	7.69%	7.60%		7.69%	7.60%	
Backside Improvement Fund (0.5% of OTH)	\$ 4,936	\$ 4,517	9.3%	\$ 4,936	\$ 5,274	-6.4%
Net Commission	\$ 172,898	\$ 160,222	7.9%	\$ 172,898	\$ 187,132	-7.6%
% of On-Track Handle	17.52%	17.73%		17.52%	17.74%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 548,201	\$ 530,804	3.3%	\$ 548,201	\$ 599,857	-8.6%
Kentucky Licensed ADW's	\$ 1,542,707	\$ 1,091,477	41.3%	\$ 1,542,707	\$ 1,286,427	19.9%
Other Sources	\$ 20,929,438	\$ 21,984,166	-4.8%	\$ 20,929,438	\$ 25,618,457	-18.3%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 24,007,474</u>	<u>\$ 24,509,895</u>	-2.0%	<u>\$ 24,007,474</u>	<u>\$ 28,559,610</u>	-15.9%
Average Daily Handle - On Track	\$ 61,696	\$ 50,192	22.9%	\$ 61,696	\$ 50,232	22.8%
Average Daily Handle - All Sources	\$ 1,500,467	\$ 1,361,661	10.2%	\$ 1,500,467	\$ 1,359,981	10.3%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,095,415	\$ 1,667,619	-34.3%	\$ 7,372,361	\$ 9,132,234	-19.3%
Standardbred Simulcast Handle (SBSH)	\$ 12,717	\$ 51,019	-75.1%	\$ 188,752	\$ 279,263	-32.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 2,884	\$ 6,774	-57.4%	\$ 28,139	\$ 44,508	-36.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,111,017</u>	<u>\$ 1,725,411</u>	-35.6%	<u>\$ 7,589,253</u>	<u>\$ 9,456,004</u>	-19.7%
TB Development Fund (2% of TBSH)	\$ 21,908	\$ 33,352	-34.3%	\$ 147,447	\$ 182,645	-19.3%
SB Development Fund (2% of SBSH)	\$ 254	\$ 1,020	-75.1%	\$ 3,775	\$ 5,585	-32.4%
QH/Other Development Fund (2% of QSHS)	\$ 58	\$ 135	-57.4%	\$ 563	\$ 890	-36.8%
Equine Industry Program (0.05% of TSH)	\$ 556	\$ 863	-35.6%	\$ 3,795	\$ 4,728	-19.7%
Equine Drug Research (0.1% of TSH)	\$ 1,111	\$ 1,725	-35.6%	\$ 7,589	\$ 9,456	-19.7%
Higher Education Fund (0.1% of TSH)	\$ 1,111	\$ 1,725	-35.6%	\$ 7,589	\$ 9,456	-19.7%
KY General Fund (0.75% of TSH)	\$ 8,333	\$ 12,941	-35.6%	\$ 56,919	\$ 70,920	-19.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 33,330</u>	<u>\$ 51,762</u>	-35.6%	<u>\$ 227,678</u>	<u>\$ 283,680</u>	-19.7%

Kentucky Resident Advance Deposit Wagering Report for December, 2019

	Dec-19	Dec-18	% Change	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	\$ 2,006,109	\$ 1,091,337	83.8%	\$ 29,166,175	\$ 24,047,517	21.3%
Total Out-of-State Handle	\$ 10,904,366	\$ 12,750,696	-14.5%	\$ 89,305,378	\$ 87,604,384	1.9%
Total ADW Handle (TAH)	\$ 12,910,474	\$ 13,842,033	-6.7%	\$ 118,471,553	\$ 111,651,902	6.1%
Host Track (42.5% Allocation)	\$ 27,435	\$ 29,414	-6.7%	\$ 251,752	\$ 237,260	6.1%
Purse (42.5% Allocation)	\$ 27,435	\$ 29,414	-6.7%	\$ 251,752	\$ 237,260	6.1%
KY General Fund (15% Allocation)	\$ 9,683	\$ 10,382	-6.7%	\$ 88,854	\$ 83,739	6.1%
Total KY Excise Tax (0.5% of TAH)	\$ 64,552	\$ 69,210	-6.7%	\$ 592,358	\$ 558,260	6.1%



Kentucky Resident Advance Deposit Wagering Report for December, 2019

AmWest Entertainment	% of Total	Dec-19	Dec-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.00%		\$ 791	-100.0%	0.35%	\$ 103,002	\$ 34,881	195.3%
Total Out-of-State Handle	0.21%	\$ 23,333	\$ 27,365	-14.7%	0.36%	\$ 319,589	\$ 197,352	61.9%
Total Handle	0.18%	\$ 23,333	\$ 28,156	-17.1%	0.36%	\$ 422,591	\$ 232,233	82.0%
Host Track (42.5% Allocation)	0.18%	\$ 50	\$ 60	-17.1%	0.36%	\$ 898	\$ 493	82.0%
Purse (42.5% Allocation)	0.18%	\$ 50	\$ 60	-17.1%	0.36%	\$ 898	\$ 493	82.0%
KY General Fund (15% Allocation)	0.18%	\$ 17	\$ 21	-17.1%	0.36%	\$ 317	\$ 174	82.0%
Total KY Excise Tax (0.5% of TAH)	0.18%	\$ 117	\$ 141	-17.1%	0.36%	\$ 2,113	\$ 1,161	82.0%

eBet	% of Total	Dec-19	Dec-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.05%	\$ 958	\$ 14,133	-93.2%	0.08%	\$ 24,709	\$ 55,483	-55.5%
Total Out-of-State Handle	0.45%	\$ 48,771	\$ 105,134	-53.6%	0.42%	\$ 378,936	\$ 583,098	-35.0%
Total Handle	0.39%	\$ 49,730	\$ 119,266	-58.3%	0.34%	\$ 403,645	\$ 638,581	-36.8%
Host Track (42.5% Allocation)	0.39%	\$ 106	\$ 253	-58.3%	0.34%	\$ 858	\$ 1,357	-36.8%
Purse (42.5% Allocation)	0.39%	\$ 106	\$ 253	-58.3%	0.34%	\$ 858	\$ 1,357	-36.8%
KY General Fund (15% Allocation)	0.39%	\$ 37	\$ 89	-58.3%	0.34%	\$ 303	\$ 479	-36.8%
Total KY Excise Tax (0.5% of TAH)	0.39%	\$ 249	\$ 596	-58.3%	0.34%	\$ 2,018	\$ 3,193	-36.8%

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

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

Lien Games	<u>% of Total</u>	<u>Dec-19</u>	<u>Dec-18</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2020</u>	<u>FYTD-2019</u>	<u>% Change</u>
Total In-State Handle	0.00%		\$ 115	-100.0%	0.02%	\$ 5,929	\$ 4,385	35.2%
Total Out-of-State Handle	0.08%	\$ 8,750	\$ 4,626	89.1%	0.08%	\$ 73,086	\$ 72,721	0.5%
Total Handle	0.07%	\$ 8,750	\$ 4,742	84.5%	0.07%	\$ 79,016	\$ 77,106	2.5%
Host Track (42.5% Allocation)	0.07%	\$ 19	\$ 10	84.5%	0.07%	\$ 168	\$ 164	2.5%
Purse (42.5% Allocation)	0.07%	\$ 19	\$ 10	84.5%	0.07%	\$ 168	\$ 164	2.5%
KY General Fund (15% Allocation)	0.07%	\$ 7	\$ 4	84.5%	0.07%	\$ 59	\$ 58	2.5%
Total KY Excise Tax (0.5% of TAH)	0.07%	\$ 44	\$ 24	84.5%	0.07%	\$ 395	\$ 386	2.5%

NYRabets	<u>% of Total</u>	<u>Dec-19</u>	<u>Dec-18</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2020</u>	<u>FYTD-2019</u>	<u>% Change</u>
Total In-State Handle	1.75%	\$ 35,188	\$ 13,880	153.5%	1.84%	\$ 537,804	\$ 257,760	108.6%
Total Out-of-State Handle	2.10%	\$ 229,130	\$ 247,170	-7.3%	2.45%	\$ 2,187,872	\$ 1,849,193	18.3%
Total Handle	2.05%	\$ 264,318	\$ 261,049	1.3%	2.30%	\$ 2,725,677	\$ 2,106,953	29.4%
Host Track (42.5% Allocation)	5.44%	\$ 562	\$ 555	169.1%	2.30%	\$ 5,792	\$ 4,477	29.4%
Purse (42.5% Allocation)	5.44%	\$ 562	\$ 555	169.1%	2.30%	\$ 5,792	\$ 4,477	29.4%
KY General Fund (15% Allocation)	5.44%	\$ 198	\$ 196	169.1%	2.30%	\$ 2,044	\$ 1,580	29.4%
Total KY Excise Tax (0.5% of TAH)	5.44%	\$ 3,512	\$ 1,305	169.1%	2.30%	\$ 13,628	\$ 10,535	29.4%

TVG	<u>% of Total</u>	<u>Dec-19</u>	<u>Dec-18</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2020</u>	<u>FYTD-2019</u>	<u>% Change</u>
Total In-State Handle	30.28%	\$ 607,504	\$ 381,188	59.4%	26.54%	\$ 7,741,924	\$ 6,121,777	26.5%
Total Out-of-State Handle	34.34%	\$ 3,744,920	\$ 4,227,981	-11.4%	34.45%	\$ 30,763,176	\$ 28,593,551	7.6%
Total Handle	33.71%	\$ 4,352,424	\$ 4,609,169	-5.6%	32.50%	\$ 38,505,100	\$ 34,715,329	10.9%
Host Track (42.5% Allocation)	33.71%	\$ 9,249	\$ 9,794	-5.6%	32.50%	\$ 81,823	\$ 73,770	10.9%
Purse (42.5% Allocation)	33.71%	\$ 9,249	\$ 9,794	-5.6%	32.50%	\$ 81,823	\$ 73,770	10.9%
KY General Fund (15% Allocation)	33.71%	\$ 3,264	\$ 3,457	-5.6%	32.50%	\$ 28,879	\$ 26,036	10.9%
Total KY Excise Tax (0.5% of TAH)	33.71%	\$ 21,762	\$ 23,046	-5.6%	32.50%	\$ 192,525	\$ 173,577	10.9%

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

TwinSpires	% of Total	Dec-19	Dec-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	59.64%	\$ 1,196,532	\$ 619,115	93.3%	57.60%	\$ 16,801,089	\$ 13,666,082	22.9%
Total Out-of-State Handle	50.52%	\$ 5,509,381	\$ 6,372,162	-13.5%	50.72%	\$ 45,292,183	\$ 44,693,664	1.3%
Total Handle	51.94%	\$ 6,705,914	\$ 6,991,277	-4.1%	52.41%	\$ 62,093,272	\$ 58,359,746	6.4%
Host Track (42.5% Allocation)	51.94%	\$ 14,250	\$ 14,856	-4.1%	52.41%	\$ 131,948	\$ 124,014	6.4%
Purse (42.5% Allocation)	51.94%	\$ 14,250	\$ 14,856	-4.1%	52.41%	\$ 131,948	\$ 124,014	6.4%
KY General Fund (15% Allocation)	51.94%	\$ 5,029	\$ 5,243	-4.1%	52.41%	\$ 46,570	\$ 43,770	6.4%
Total KY Excise Tax (0.5% of TAH)	51.94%	\$ 33,530	\$ 34,956	-4.1%	52.41%	\$ 310,466	\$ 291,799	6.4%

Watch and Wager	% of Total	Dec-19	Dec-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	0.05%	\$ 911	\$ 547	66.6%	0.14%	\$ 39,785	\$ 26,227	51.7%
Total Out-of-State Handle	0.05%	\$ 5,117	\$ 5,664	-9.7%	0.19%	\$ 167,674	\$ 81,474	105.8%
Total Handle	0.05%	\$ 6,028	\$ 6,211	-2.9%	0.18%	\$ 207,459	\$ 107,702	92.6%
Host Track (42.5% Allocation)	0.05%	\$ 13	\$ 13	-2.9%	0.18%	\$ 441	\$ 229	92.6%
Purse (42.5% Allocation)	0.05%	\$ 13	\$ 13	-2.9%	0.18%	\$ 441	\$ 229	92.6%
KY General Fund (15% Allocation)	0.05%	\$ 5	\$ 5	-2.9%	0.18%	\$ 156	\$ 81	92.6%
Total KY Excise Tax (0.5% of TAH)	0.05%	\$ 30	\$ 31	-2.9%	0.18%	\$ 1,037	\$ 539	92.6%

Xpressbet	% of Total	Dec-19	Dec-18	% Change	% of Total	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	8.23%	\$ 165,015	\$ 61,569	168.0%	13.41%	\$ 3,911,932	\$ 3,879,795	0.8%
Total Out-of-State Handle	12.24%	\$ 1,334,963	\$ 1,760,594	-24.2%	11.34%	\$ 10,122,861	\$ 11,529,631	-12.2%
Total Handle	11.62%	\$ 1,499,978	\$ 1,822,162	-17.7%	11.85%	\$ 14,034,794	\$ 15,409,426	-8.9%
Host Track (42.5% Allocation)	11.62%	\$ 3,187	\$ 3,872	-17.7%	11.85%	\$ 29,824	\$ 32,745	-8.9%
Purse (42.5% Allocation)	11.62%	\$ 3,187	\$ 3,872	-17.7%	11.85%	\$ 29,824	\$ 32,745	-8.9%
KY General Fund (15% Allocation)	11.62%	\$ 1,125	\$ 1,367	-17.7%	11.85%	\$ 10,526	\$ 11,557	-8.9%
Total KY Excise Tax (0.5% of TAH)	11.62%	\$ 7,500	\$ 9,111	-17.7%	11.85%	\$ 70,174	\$ 77,047	-8.9%

Kentucky Historical Horse Racing Report for December, 2019

	December-19	December-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 250,169,538	\$ 167,290,307	49.5%	\$1,396,544,258	\$ 790,159,163	76.7%
Less: Returned to Public	\$ 228,862,263	\$ 152,730,803	49.8%	\$1,278,166,083	\$ 723,525,748	76.7%
Less: Breakage	\$ 99,930	\$ 107,889		\$ 583,129	\$ 486,399	
Less: Settlement	\$ 265,603	\$ 431,221		\$ 1,062,342	\$ 1,163,774	
Gross Commission	<u>\$ 20,941,741</u>	<u>\$ 14,020,394</u>	49.4%	<u>\$ 116,732,703</u>	<u>\$ 64,983,242</u>	79.6%
TB Development Fund (See Note 1)	\$ 1,725,760	\$ 1,152,483	49.7%	\$ 9,629,337	\$ 5,378,127	79.0%
SB Development Fund (See Note 2)	\$ 200,682	\$ 136,259	47.3%	\$ 1,126,327	\$ 730,756	54.1%
Equine Industry Program (See Note 3)	\$ -	\$ -	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 1,826,101	\$ 1,220,613	49.6%	\$ 8,902,500	\$ 4,453,505	99.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 3,752,543</u>	<u>\$ 2,509,355</u>	49.5%	<u>\$ 20,948,164</u>	<u>\$ 11,852,387</u>	76.7%
% of Gross Commission	17.9%	17.9%		17.9%	18.2%	
Net Commission + Breakage	\$ 17,289,129	\$ 11,618,928	48.8%	\$ 96,367,669	\$ 53,617,255	79.7%
% of Total Handle	6.91%	6.95%		6.90%	6.79%	
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Number of HHR Terminals	2,891	2,734	5.7%	2,891	2,734	5.7%
Average Daily Handle	\$ 8,069,985	\$ 5,530,258	45.9%	\$ 7,589,914	\$ 4,788,843	58.5%
Handle / Day / Machine	\$ 2,791	\$ 2,023	38.0%	\$ 2,625	\$ 1,752	49.9%
Gross Commission / Day / Machine	\$ 234	\$ 170	37.8%	\$ 219	\$ 144	52.3%

	December-19	Nov-19	% Change	Since Inception	
Total Handle	\$ 250,169,538	\$ 237,547,805	5.3%	Total Handle	\$7,175,546,935
Total Kentucky Excise Tax	\$ 3,752,543	\$ 3,563,217	5.3%	Total Kentucky Excise Tax	\$107,633,204
Average Daily Handle	\$ 8,069,985	\$ 7,918,260	1.9%	Total KY General Fund	\$41,589,847

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 December, 2019

	December-19	December-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 106,709,261	\$ 57,891,732	84.3%	\$ 590,436,779	\$ 179,427,482	229.1%
Less: Returned to Public	\$ 96,951,021	\$ 52,268,654	85.5%	\$ 536,451,345	\$ 161,564,467	232.0%
Less: Breakage	\$ 0	\$ 0		\$ 0	\$ 0	50.0%
Less: Settlement	\$ 76,171	\$ 93,156		\$ 49,382	\$ 517,347	-90.5%
Gross Commission	<u>\$ 9,682,068</u>	<u>\$ 5,529,922</u>	75.1%	<u>\$ 53,936,052</u>	<u>\$ 17,345,668</u>	210.9%
TB Development Fund (See Note 1)	\$ 800,319	\$ 434,188	84.3%	\$ 4,428,276	\$ 1,345,706	229.1%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 271,057	\$ 52,856	412.8%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 133,443	\$ 26,021	412.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 133,443	\$ 26,022	412.8%
Kentucky General Fund (Note 5)	<u>\$ 800,319</u>	<u>\$ 434,188</u>	84.3%	<u>\$ 3,890,332</u>	<u>\$ 1,240,807</u>	213.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,600,639</u>	<u>\$ 868,376</u>	84.3%	<u>\$ 8,856,552</u>	<u>\$ 2,691,412</u>	229.1%
% of Gross Commission	16.5%	15.7%		16.4%	15.5%	
Net Commission + Breakage	\$ 8,081,429	\$ 4,661,546	73.4%	\$ 45,079,500	\$ 14,654,256	207.6%
% of Total Handle	7.57%	8.05%		7.63%	8.17%	
Number of HHR Terminals	1000	900	11.1%	1000	900	11.1%
Average Daily Handle	\$ 3,442,234	\$ 1,867,475	84.3%	\$ 3,208,896	\$ 1,602,031	100.3%
Handle / Day / Machine	\$ 3,442	\$ 2,075	65.9%	\$ 3,209	\$ 1,780	80.3%
Gross Commission / Day / Machine	\$ 312	\$ 198	57.6%	\$ 293	\$ 172	70.3%

	December-19	Nov-19	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 106,709,261	\$ 102,990,123	3.6%	Total Handle	\$1,260,732,052
Total Kentucky Excise Tax	\$ 1,600,639	\$ 1,544,852	3.6%	Total Kentucky Excise Tax	\$18,910,981
Average Daily Handle	\$ 3,442,234	\$ 3,433,004	0.3%	Total KY General Fund	\$8,812,647

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 December, 2019

	December-19	December-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 9,780,065	\$ 8,020,066	21.9%	\$ 57,054,378	\$ 44,959,245	26.9%
Less: Returned to Public	\$ 9,181,504	\$ 7,455,897	23.1%	\$ 52,532,564	\$ 41,421,242	26.8%
Less: Breakage	\$ 1,542	\$ 914		\$ 5,330	\$ 3,972	34.2%
Less: Settlement	\$ (204,998)	\$ (76,741)		\$ (70,577)	\$ (49,330)	43.1%
Gross Commission	<u>\$ 802,018</u>	<u>\$ 639,995</u>	25.3%	<u>\$ 4,587,061</u>	<u>\$ 3,583,361</u>	28.0%
TB Development Fund (See Note 1)	\$ 73,350	\$ 60,150	21.9%	\$ 427,908	\$ 337,194	26.9%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 28,250	\$ 45,123	-37.4%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 13,908	\$ 22,214	-37.4%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 13,908	\$ 22,214	-37.4%
Kentucky General Fund (Note 5)	<u>\$ 73,350</u>	<u>\$ 60,150</u>	21.9%	<u>\$ 371,842</u>	<u>\$ 247,643</u>	50.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 146,701</u>	<u>\$ 120,301</u>	21.9%	<u>\$ 855,816</u>	<u>\$ 674,389</u>	26.9%
% of Gross Commission	18.3%	18.8%		18.7%	18.8%	
Net Commission + Breakage	\$ 656,859	\$ 520,609	26.2%	\$ 3,736,575	\$ 2,912,944	28.3%
% of Total Handle	6.72%	6.49%		6.55%	6.48%	
Number of HHR Terminals	200	179	11.7%	200	179	11.7%
Average Daily Handle	\$ 315,486	\$ 267,336	18.0%	\$ 310,078	\$ 247,029	25.5%
Handle / Day / Machine	\$ 1,577	\$ 1,493	5.6%	\$ 1,550	\$ 1,380	12.3%
Gross Commission / Day / Machine	\$ 129	\$ 119	8.5%	\$ 125	\$ 110	13.3%

	December-19	Nov-19	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 9,780,065	\$ 9,569,885	2.2%	Total Handle	\$486,548,195
Total Kentucky Excise Tax	\$ 146,701	\$ 143,548	2.2%	Total Kentucky Excise Tax	\$7,298,223
Average Daily Handle	\$ 315,486	\$ 318,996	-1.1%	Total KY General Fund	\$2,729,911

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 December, 2019

	December-19	December-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 40,136,427	\$ 27,251,755	47.3%	\$ 225,265,419	\$ 146,151,133	54.1%
Less: Returned to Public	\$ 36,641,110	\$ 24,911,807	47.1%	\$ 206,405,793	\$ 133,980,005	54.1%
Less: Breakage	\$ 83,060	\$ 92,499		\$ 494,332	\$ 421,068	17.4%
Less: Settlement	\$ 342,939	\$ 227,699		\$ 1,359,704	\$ 887,340	53.2%
Gross Commission	<u>\$ 3,069,318</u>	<u>\$ 2,019,750</u>	52.0%	<u>\$ 17,005,590</u>	<u>\$ 10,862,720</u>	56.6%
TB Development Fund (See Note 1)	\$ 150,512	\$ 102,194	47.3%	\$ 844,745	\$ 548,067	54.1%
SB Development Fund (See Note 2)	\$ 200,682	\$ 136,259	47.3%	\$ 1,126,327	\$ 730,756	54.1%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 93,004	\$ 136,605	-31.9%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 45,787	\$ 67,251	-31.9%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 45,787	\$ 67,251	-31.9%
Kentucky General Fund (Note 5)	\$ 250,853	\$ 170,323	47.3%	\$ 1,223,332	\$ 642,337	90.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 602,046</u>	<u>\$ 408,776</u>	47.3%	<u>\$ 3,378,981</u>	<u>\$ 2,192,267</u>	54.1%
% of Gross Commission	19.6%	20.2%		19.9%	20.2%	
Net Commission + Breakage	\$ 2,550,331	\$ 1,703,472	49.7%	\$ 14,120,941	\$ 9,091,522	55.3%
% of Total Handle	6.35%	6.25%		6.27%	6.22%	
Number of HHR Terminals	938	902	4.0%	938	902	4.0%
Average Daily Handle	\$ 1,294,723	\$ 908,392	42.5%	\$ 1,224,269	\$ 798,640	53.3%
Handle / Day / Machine	\$ 1,380	\$ 1,007	37.1%	\$ 1,305	\$ 885	47.4%
Gross Commission / Day / Machine	\$ 106	\$ 75	41.4%	\$ 99	\$ 66	49.7%

	December-19	Nov-19	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 40,136,427	\$ 39,345,080	2.0%	Total Handle	\$1,271,373,900
Total Kentucky Excise Tax	\$ 602,046	\$ 590,176	2.0%	Total Kentucky Excise Tax	\$19,070,608
Average Daily Handle	\$ 1,294,723	\$ 1,311,503	-1.3%	Total KY General Fund	\$6,521,678

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 December, 2019

	December-19	December-18	% Change	FYTD-2020	FYTD-2019	% Change
Total Handle	\$ 93,543,785	\$ 74,126,754	26.2%	\$ 523,787,681	\$ 419,621,302	24.8%
Less: Returned to Public	\$ 86,088,628	\$ 68,094,444	26.4%	\$ 482,776,381	\$ 386,560,034	24.9%
Less: Breakage	\$ 15,329	\$ 14,475		\$ 83,467	\$ 61,359	36.0%
Less: Settlement	\$ 51,491	\$ 187,108		\$ (276,167)	\$ (191,584)	44.1%
Gross Commission	<u>\$ 7,388,338</u>	<u>\$ 5,830,728</u>	26.7%	<u>\$ 41,204,000</u>	<u>\$ 33,191,494</u>	24.1%
TB Development Fund (See Note 1)	\$ 701,578	\$ 555,951	26.2%	\$ 3,928,408	\$ 3,147,160	24.8%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 257,689	\$ 415,416	-38.0%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 126,862	\$ 204,513	-38.0%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 126,862	\$ 204,513	-38.0%
Kentucky General Fund (Note 5)	<u>\$ 701,578</u>	<u>\$ 555,951</u>	26.2%	<u>\$ 3,416,994</u>	<u>\$ 2,322,718</u>	47.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,403,157</u>	<u>\$ 1,111,901</u>	26.2%	<u>\$ 7,856,815</u>	<u>\$ 6,294,320</u>	24.8%
% of Gross Commission	19.0%	19.1%		19.1%	19.0%	
Net Commission + Breakage	\$ 6,000,510	\$ 4,733,302	26.8%	\$ 33,430,652	\$ 26,958,533	24.0%
% of Total Handle	6.41%	6.39%		6.38%	6.42%	

	December-19	Nov-19	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 93,543,785	\$ 85,642,717	9.2%	Total Handle	\$4,156,892,788
Total Kentucky Excise Tax	\$ 1,403,157	\$ 1,284,641	9.2%	Total Kentucky Excise Tax	\$62,353,392
Average Daily Handle	\$ 3,017,541	\$ 2,854,757	5.7%	Total KY General Fund	\$23,525,610

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.