

# Kentucky Pari-Mutuel Excise Tax and BIF by Source, FY 2020 (Through January 31, 2020)

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
<b>Live</b>	\$267,361	2.1%	\$16,039	1.2%			\$73,863	9.8%	\$36,931	8.8%	\$36,931	8.8%	\$178,241	100.0%					\$126,052	1.1%	\$735,418	2.6%
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	0.6%					\$21,633	2.9%	\$10,817	2.6%	\$10,817	2.6%	\$54,083	30.3%					\$37,858	0.3%	\$216,331	0.8%
Ellis Park	\$29,592	0.2%					\$7,891	1.0%	\$3,946	0.9%	\$3,946	0.9%	\$19,728	11.1%					\$13,810	0.1%	\$78,912	0.3%
Keeneland	\$129,906	1.0%					\$34,642	4.6%	\$17,321	4.1%	\$17,321	4.1%	\$86,604	48.6%					\$60,623	0.5%	\$346,417	1.2%
Kentucky Downs	\$12,256	0.1%					\$3,268	0.4%	\$1,634	0.4%	\$1,634	0.4%	\$8,170	4.6%					\$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	1.1%			\$2,470	0.3%	\$1,235	0.3%	\$1,235	0.3%							\$1,235	0.0%	\$21,609	0.1%
Turfway Park	\$14,484	0.1%					\$3,862	0.5%	\$1,931	0.5%	\$1,931	0.5%	\$9,656	5.4%					\$6,759	0.1%	\$38,623	0.1%
<b>Simulcast</b>	\$1,205,771	9.4%	\$28,844	2.1%	\$5,814	100.0%	\$31,011	4.1%	\$62,021	14.8%	\$62,021	14.8%							\$465,161	4.1%	\$1,860,644	6.7%
Blue Grass Downs																						
Churchill Downs	\$336,825	2.6%	\$1,827	0.1%	\$1,635	28.1%	\$8,507	1.1%	\$17,014	4.1%	\$17,014	4.1%							\$127,607	1.1%	\$510,429	1.8%
Ellis Park	\$160,085	1.3%	\$14,031	1.0%	\$3	0.0%	\$4,353	0.6%	\$8,706	2.1%	\$8,706	2.1%							\$65,294	0.6%	\$261,178	0.9%
Keeneland	\$402,986	3.1%			\$816	14.0%	\$10,095	1.3%	\$20,190	4.8%	\$20,190	4.8%							\$151,426	1.3%	\$605,703	2.2%
Kentucky Downs	\$132,452	1.0%	\$8,657	0.6%	\$2,699	46.4%	\$3,595	0.5%	\$7,190	1.7%	\$7,190	1.7%							\$53,928	0.5%	\$215,713	0.8%
Oak Grove Racing																						
The Red Mile																						
Turfway Park	\$173,424	1.4%	\$4,330	0.3%	\$661	11.4%	\$4,460	0.6%	\$8,921	2.1%	\$8,921	2.1%							\$66,905	0.6%	\$267,622	1.0%
<b>ADW</b>													\$283,496	100.0%	\$283,496	100.0%			\$100,057	0.9%	\$667,048	2.4%
AmWest Entertainment													\$988	0.3%	\$988	0.3%			\$349	0.0%	\$2,325	0.0%
eBet													\$945	0.3%	\$945	0.3%			\$334	0.0%	\$2,224	0.0%
Lien Games													\$220	0.1%	\$220	0.1%			\$78	0.0%	\$518	0.0%
NYRAbets													\$6,433	2.3%	\$6,433	2.3%			\$2,270	0.0%	\$15,136	0.1%
TVG													\$92,780	32.7%	\$92,780	32.7%			\$32,746	0.3%	\$218,305	0.8%
TwinSpires													\$148,064	52.2%	\$148,064	52.2%			\$52,258	0.5%	\$348,387	1.2%
Watch And Wager													\$494	0.2%	\$494	0.2%			\$174	0.0%	\$1,162	0.0%
XpressBet													\$33,571	11.8%	\$33,571	11.8%			\$11,849	0.1%	\$78,991	0.3%
<b>HHR</b>	\$11,331,335	88.5%	\$1,337,566	96.8%			\$650,000	86.1%	\$320,000	76.4%	\$320,000	76.4%							\$10,710,118	93.9%	\$24,669,019	88.3%
Derby City Gaming	\$5,228,419	40.8%					\$271,057	35.9%	\$133,443	31.9%	\$133,443	31.9%							\$4,690,475	41.1%	\$10,456,839	37.4%
Ellis Park	\$500,903	3.9%					\$28,250	3.7%	\$13,908	3.3%	\$13,908	3.3%							\$444,838	3.9%	\$1,001,806	3.6%
Keeneland/Red Mile	\$1,003,174	7.8%	\$1,337,566	96.8%			\$93,004	12.3%	\$45,787	10.9%	\$45,787	10.9%							\$1,487,380	13.0%	\$4,012,698	14.4%
Kentucky Downs	\$4,598,838	35.9%					\$257,689	34.1%	\$126,862	30.3%	\$126,862	30.3%							\$4,087,425	35.9%	\$9,197,677	32.9%
<b>Grand Total</b>	<b>\$12,804,468</b>	<b>100.0%</b>	<b>\$1,382,449</b>	<b>100.0%</b>	<b>\$5,814</b>	<b>100.0%</b>	<b>\$754,873</b>	<b>100.0%</b>	<b>\$418,953</b>	<b>100.0%</b>	<b>\$418,953</b>	<b>100.0%</b>	<b>\$178,241</b>	<b>100.0%</b>	<b>\$283,496</b>	<b>100.0%</b>	<b>\$283,496</b>	<b>100.0%</b>	<b>\$11,401,388</b>	<b>100.0%</b>	<b>\$27,932,130</b>	<b>100.0%</b>



## Kentucky Handle and Excise Tax Report for January, 2020

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Live Racing Dates	15	11	36.4%	167	148	12.8%
On-Track Live Handle	\$ 944,011	\$ 563,947	67.4%	\$ 36,931,312	\$ 35,215,092	4.9%
On-Track Simulcast Handle	\$ 10,411,780	\$ 9,894,150	5.2%	\$ 75,022,988	\$ 77,184,905	-2.8%
Kentucky Resident ADW Handle	\$ 14,938,226	\$ 13,484,183	10.8%	\$ 133,409,779	\$ 125,136,084	6.6%
Historical Horse Racing Handle	\$ 248,057,016	\$ 169,506,445	46.3%	\$ 1,644,601,273	\$ 959,665,608	71.4%
<b>Total Taxable Handle</b>	<b>\$ 274,351,032</b>	<b>\$ 193,448,725</b>	<b>41.8%</b>	<b>\$ 1,889,965,352</b>	<b>\$ 1,197,201,689</b>	<b>57.9%</b>
TB Development Fund	\$ 1,873,672	\$ 1,340,353	39.8%	\$ 12,804,468	\$ 8,044,751	59.2%
SB Development Fund	\$ 216,287	\$ 131,884	64.0%	\$ 1,382,449	\$ 908,276	52.2%
QH/Arabian Development Fund	\$ 727	\$ 830	-12.5%	\$ 5,814	\$ 8,718	-33.3%
Backside Improvement Fund	\$ 4,720	\$ 2,820	67.4%	\$ 178,241	\$ 169,131	5.4%
Equine Industry Program	\$ 6,147	\$ 5,267	16.7%	\$ 754,873	\$ 752,394	0.3%
Equine Drug Research	\$ 9,462	\$ 8,842	7.0%	\$ 418,953	\$ 419,142	0.0%
Higher Education Fund	\$ 9,462	\$ 8,842	7.0%	\$ 418,953	\$ 419,142	0.0%
ADW Host Track Allocation (Note 1)	\$ 31,744	\$ 28,654	10.8%	\$ 283,496	\$ 265,914	6.6%
ADW Purse Allocation (Note 1)	\$ 31,744	\$ 28,654	10.8%	\$ 283,496	\$ 265,914	6.6%
KY General Fund	\$ 1,886,014	\$ 1,313,500	43.6%	\$ 11,401,388	\$ 6,385,913	78.5%
<b>Total KY Excise Tax</b>	<b>\$ 4,069,979</b>	<b>\$ 2,869,646</b>	<b>41.8%</b>	<b>\$ 27,932,131</b>	<b>\$ 17,639,294</b>	<b>58.4%</b>



Note 1 - As per KRS 138.530

## Kentucky Live and Simulcast Wagering Report for January, 2020

### Live Racing

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	15	11	36.4%	167	148	12.8%
<b>On-Track Handle on All Kentucky Races (OTH)</b>	\$ 944,011	\$ 563,947	67.4%	\$ 36,931,312	\$ 35,215,092	4.9%
Less: Return to Public	\$ 754,293	\$ 448,772		\$ 29,687,630	\$ 28,243,895	
Less: Breakage	\$ 5,471	\$ 3,710		\$ 230,406	\$ 228,087	
<b>Gross Commission</b>	<u>\$ 184,246</u>	<u>\$ 111,465</u>	65.3%	<u>\$ 7,013,276</u>	<u>\$ 6,743,110</u>	4.0%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 7,080	\$ 4,230	67.4%	\$ 267,361	\$ 253,696	5.4%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,039	\$ 17,362	-7.6%
Equine Industry Program (0.2% of OTH)	\$ 1,888	\$ 1,128	67.4%	\$ 73,863	\$ 70,430	4.9%
Equine Drug Research (0.1% of OTH)	\$ 944	\$ 564	67.4%	\$ 36,931	\$ 35,215	4.9%
Higher Education Fund (0.1% of OTH)	\$ 944	\$ 564	67.4%	\$ 36,931	\$ 35,215	4.9%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 3,304	\$ 1,974	67.4%	\$ 126,052	\$ 119,780	5.2%
<b>Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)</b>	<u>\$ 14,160</u>	<u>\$ 8,459</u>	67.4%	<u>\$ 557,177</u>	<u>\$ 531,699</u>	4.8%
<b>% of Gross Commission</b>	7.69%	7.59%		7.94%	7.89%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 4,720	\$ 2,820	67.4%	\$ 178,241	\$ 169,131	5.4%
<b>Net Commission</b>	\$ 165,366	\$ 100,186	65.1%	\$ 6,277,857	\$ 6,042,281	3.9%
% of On-Track Handle	17.52%	17.77%		17.00%	17.16%	
<b>Off-Track Handle on All Kentucky Races From</b>						
Other KY Tracks	\$ 538,283	\$ 326,175	65.0%	\$ 8,008,740	\$ 7,860,838	1.9%
Kentucky Licensed ADW's	\$ 1,365,204	\$ 577,264	136.5%	\$ 30,531,487	\$ 24,625,024	24.0%
Other Sources	\$ 20,642,102	\$ 13,160,937	56.8%	\$ 406,126,851	\$ 355,681,219	14.2%
<b>All Sources Handle on Live Racing</b>	<u>\$ 23,489,599</u>	<u>\$ 14,628,323</u>	60.6%	<u>\$ 481,598,390</u>	<u>\$ 423,382,172</u>	13.8%
Average Daily Handle - On Track	\$ 62,934	\$ 51,268	22.8%	\$ 221,146	\$ 237,940	-7.1%
Average Daily Handle - All Sources	\$ 1,565,973	\$ 1,329,848	17.8%	\$ 2,883,823	\$ 2,860,690	0.8%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
<b>Handle by Breed</b>						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,229,660	\$ 8,282,600	-0.6%	\$ 60,928,145	\$ 63,969,084	-4.8%
Standardbred Simulcast Handle (SBSH)	\$ 2,137,778	\$ 1,560,549	37.0%	\$ 13,750,164	\$ 12,688,844	8.4%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QHSH)	\$ 44,343	\$ 51,002	-13.1%	\$ 344,680	\$ 526,977	-34.6%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 10,411,780</u>	<u>\$ 9,894,150</u>	5.2%	<u>\$ 75,022,988</u>	<u>\$ 77,184,905</u>	-2.8%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 164,593	\$ 160,743	2.4%	\$ 1,205,771	\$ 1,237,548	-2.6%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 5,048	\$ 3,994	26.4%	\$ 28,844	\$ 32,267	-10.6%
QH/Arabian Development Fund (2% of QHSH at TB Tracks)	\$ 727	\$ 830	-12.5%	\$ 5,814	\$ 8,718	-33.3%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,259	\$ 4,139	2.9%	\$ 31,011	\$ 31,963	-3.0%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 8,518	\$ 8,278	2.9%	\$ 62,021	\$ 63,927	-3.0%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 8,518	\$ 8,278	2.9%	\$ 62,021	\$ 63,927	-3.0%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 63,888	\$ 62,087	2.9%	\$ 465,161	\$ 479,450	-3.0%
<b>Total KY Excise Tax (3% of TSH at TB Tracks)</b>	<u>\$ 255,552</u>	<u>\$ 248,350</u>	2.9%	<u>\$ 1,860,644</u>	<u>\$ 1,917,800</u>	-3.0%

**Blue Grass Downs Live and Simulcast Wagering Report for January, 2020**  
**Live Racing**

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				6		
<b>On-Track Handle (OTH)</b>				\$ 5,930		
Less: Return to Public				\$ 4,659		
Less: Breakage				\$ 43		
<b>Gross Commission</b>				\$ 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		
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 104		
% of Gross Commission				8.45%		
<b>Net Commission</b>				\$ 1,124		
% of On-Track Handle				18.96%		
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)		\$ 245,457	-100.0%	\$ 639,580	\$ 2,091,688	-69.4%
Standardbred Simulcast Handle (SBSH)				\$ 24,049	\$ 59,384	-59.5%
Quarter Horse/Other Simulcast Handle (QSH)		\$ 1,842	-100.0%	\$ 1,243	\$ 6,091	-79.6%
<b>All-Breed Total Simulcast Handle (TSH)</b>		\$ 247,299	-100.0%	\$ 664,872	\$ 2,157,163	-69.2%

## Churchill Downs Live and Simulcast Wagering Report for January, 2020

### Live Racing

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				36	30	20.0%
<b>On-Track Handle (OTH)</b>				\$ 10,816,547	\$ 10,538,654	2.6%
Less: Return to Public				\$ 8,629,523	\$ 8,392,579	
Less: Breakage				\$ 69,731	\$ 67,330	
<b>Gross Commission</b>				<u>\$ 2,117,293</u>	<u>\$ 2,078,744</u>	1.9%
TB Development Fund (0.75% of OTH)				\$ 81,124	\$ 79,040	2.6%
Equine Industry Program (0.2% of OTH)				\$ 21,633	\$ 21,077	2.6%
Equine Drug Research (0.1% of OTH)				\$ 10,817	\$ 10,539	2.6%
Higher Education Fund (0.1% of OTH)				\$ 10,817	\$ 10,539	2.6%
KY General Fund (0.35% of OTH)				\$ 37,858	\$ 36,885	2.6%
<b>Total KY Excise Tax (1.5% of OTH)</b>				<u>\$ 162,248</u>	<u>\$ 158,080</u>	2.6%
% of Gross Commission				7.66%	7.60%	
Backside Improvement Fund (0.5% of OTH)				\$ 54,083	\$ 52,693	2.6%
<b>Net Commission</b>				\$ 1,900,963	\$ 1,867,971	1.8%
% of On-Track Handle				17.57%	17.72%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 2,812,521	\$ 2,364,342	19.0%
Kentucky Licensed ADW's				\$ 12,854,449	\$ 9,817,472	30.9%
Other Sources				\$ 152,433,232	\$ 129,137,874	18.0%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				<u>\$ 178,916,748</u>	<u>\$ 151,858,341</u>	17.8%
Average Daily Handle - On Track				\$ 300,460	\$ 351,288	-14.5%
Average Daily Handle - All Sources				\$ 4,969,910	\$ 5,061,945	-1.8%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,020,617	\$ 2,063,243	-2.1%	\$ 16,841,228	\$ 16,559,166	1.7%
Standardbred Simulcast Handle (SBSH)	\$ 29,965	\$ 11,925	151.3%	\$ 91,335	\$ 66,931	36.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,020	\$ 5,766	-12.9%	\$ 81,729	\$ 164,300	-50.3%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 2,055,602</u>	<u>\$ 2,080,934</u>	-1.2%	<u>\$ 17,014,292</u>	<u>\$ 16,790,397</u>	1.3%
TB Development Fund (2% of TBSH)	\$ 40,412	\$ 41,265	-2.1%	\$ 336,825	\$ 331,183	1.7%
SB Development Fund (2% of SBSH)	\$ 599	\$ 239	151.3%	\$ 1,827	\$ 1,339	36.5%
QH/Other Development Fund (2% of QSHS)	\$ 100	\$ 115	-12.9%	\$ 1,635	\$ 3,286	-50.3%
Equine Industry Program (0.05% of TSH)	\$ 1,028	\$ 1,040	-1.2%	\$ 8,507	\$ 8,395	1.3%
Equine Drug Research (0.1% of TSH)	\$ 2,056	\$ 2,081	-1.2%	\$ 17,014	\$ 16,790	1.3%
Higher Education Fund (0.1% of TSH)	\$ 2,056	\$ 2,081	-1.2%	\$ 17,014	\$ 16,790	1.3%
KY General Fund (0.75% of TSH)	\$ 15,417	\$ 15,607	-1.2%	\$ 127,607	\$ 125,928	1.3%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 61,668</u>	<u>\$ 62,428</u>	-1.2%	<u>\$ 510,429</u>	<u>\$ 503,712</u>	1.3%

## Ellis Park Live and Simulcast Wagering Report for January, 2020

### Live Racing

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				26	29	-10.3%
<b>On-Track Handle (OTH)</b>				\$ 3,945,581	\$ 4,130,485	-4.5%
Less: Return to Public				\$ 3,137,478	\$ 3,283,472	
Less: Breakage				\$ 30,804	\$ 32,897	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 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%
<b>Net Commission</b>				\$ 698,388	\$ 731,506	-4.5%
% of On-Track Handle				17.70%	17.71%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 1,115,847	\$ 1,019,271	9.5%	\$ 8,004,253	\$ 8,893,511	-10.0%
Standardbred Simulcast Handle (SBSH)	\$ 124,823	\$ 100,672	24.0%	\$ 701,534	\$ 795,895	-11.9%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 141	\$ 2,517	-94.4%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,240,670	\$ 1,119,943	10.8%	\$ 8,705,927	\$ 9,691,922	-10.2%
TB Development Fund (2% of TBSH)	\$ 22,317	\$ 20,385	9.5%	\$ 160,085	\$ 177,870	-10.0%
SB Development Fund (2% of SBSH)	\$ 2,496	\$ 2,013	24.0%	\$ 14,031	\$ 15,918	-11.9%
QH/Other Development Fund (2% of QSHS)				\$ 3	\$ 50	-94.4%
Equine Industry Program (0.05% of TSH)	\$ 620	\$ 560	10.8%	\$ 4,353	\$ 4,846	-10.2%
Equine Drug Research (0.1% of TSH)	\$ 1,241	\$ 1,120	10.8%	\$ 8,706	\$ 9,692	-10.2%
Higher Education Fund (0.1% of TSH)	\$ 1,241	\$ 1,120	10.8%	\$ 8,706	\$ 9,692	-10.2%
KY General Fund (0.75% of TSH)	\$ 9,305	\$ 8,400	10.8%	\$ 65,294	\$ 72,689	-10.2%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 37,220	\$ 33,598	10.8%	\$ 261,178	\$ 290,758	-10.2%

## Keeneland Live and Simulcast Wagering Report for January, 2020

### Live Racing

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				17	17	
<b>On-Track Handle (OTH)</b>				\$ 17,320,852	\$ 16,419,870	5.5%
Less: Return to Public				\$ 14,044,361	\$ 13,294,951	
Less: Breakage				\$ 108,172	\$ 104,472	
<b>Gross Commission</b>				\$ 3,168,320	\$ 3,020,447	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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 259,813	\$ 246,298	5.5%
% of Gross Commission				8.20%	8.15%	
Backside Improvement Fund (0.5% of OTH)				\$ 86,604	\$ 82,099	5.5%
<b>Net Commission</b>				\$ 2,821,903	\$ 2,692,050	4.8%
% of On-Track Handle				16.29%	16.40%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 160,207,916	\$ 144,311,112	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)	\$ 2,652,327	\$ 2,636,869	0.6%	\$ 20,149,285	\$ 19,791,590	1.8%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 10,607	\$ 4,790	121.4%	\$ 40,804	\$ 66,043	-38.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 2,662,934	\$ 2,641,659	0.8%	\$ 20,190,089	\$ 19,857,633	1.7%
TB Development Fund (2% of TBSH)	\$ 53,047	\$ 52,737	0.6%	\$ 402,986	\$ 395,832	1.8%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 212	\$ 96	121.4%	\$ 816	\$ 1,321	-38.2%
Equine Industry Program (0.05% of TSH)	\$ 1,331	\$ 1,321	0.8%	\$ 10,095	\$ 9,929	1.7%
Equine Drug Research (0.1% of TSH)	\$ 2,663	\$ 2,642	0.8%	\$ 20,190	\$ 19,858	1.7%
Higher Education Fund (0.1% of TSH)	\$ 2,663	\$ 2,642	0.8%	\$ 20,190	\$ 19,858	1.7%
KY General Fund (0.75% of TSH)	\$ 19,972	\$ 19,812	0.8%	\$ 151,426	\$ 148,932	1.7%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 79,888	\$ 79,250	0.8%	\$ 605,703	\$ 595,729	1.7%

**Kentucky Downs Live and Simulcast Wagering Report for January, 2020**  
**Live Racing**

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				5	5	
<b>On-Track Handle (OTH)</b>				\$ 1,634,072	\$ 1,118,276	46.1%
Less: Return to Public				\$ 1,342,662	\$ 918,080	
Less: Breakage				\$ 9,723	\$ 7,285	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 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%
<b>Net Commission</b>				\$ 249,006	\$ 170,547	46.0%
% of On-Track Handle				15.24%	15.25%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 1,142,047	\$ 907,748	25.8%	\$ 6,622,616	\$ 6,090,883	8.7%
Standardbred Simulcast Handle (SBSH)	\$ 69,889	\$ 67,755	3.2%	\$ 432,867	\$ 451,932	-4.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,788	\$ 19,477	-18.9%	\$ 134,958	\$ 147,077	-8.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,227,724	\$ 994,980	23.4%	\$ 7,190,440	\$ 6,689,891	7.5%
TB Development Fund (2% of TBSH)	\$ 22,841	\$ 18,155	25.8%	\$ 132,452	\$ 121,818	8.7%
SB Development Fund (2% of SBSH)	\$ 1,398	\$ 1,355	3.2%	\$ 8,657	\$ 9,039	-4.2%
QH/Other Development Fund (2% of QSHS)	\$ 316	\$ 390	-18.9%	\$ 2,699	\$ 2,942	-8.2%
Equine Industry Program (0.05% of TSH)	\$ 614	\$ 497	23.4%	\$ 3,595	\$ 3,345	7.5%
Equine Drug Research (0.1% of TSH)	\$ 1,228	\$ 995	23.4%	\$ 7,190	\$ 6,690	7.5%
Higher Education Fund (0.1% of TSH)	\$ 1,228	\$ 995	23.4%	\$ 7,190	\$ 6,690	7.5%
KY General Fund (0.75% of TSH)	\$ 9,208	\$ 7,462	23.4%	\$ 53,928	\$ 50,174	7.5%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 36,832	\$ 29,849	23.4%	\$ 215,713	\$ 200,697	7.5%



**Oak Grove Racing Live and Simulcast Wagering Report for January, 2020**  
**Live Racing**

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				11		
<b>On-Track Handle (OTH)</b>				\$ 42,408		
Less: Return to Public				\$ 33,069		
Less: Breakage				\$ 369		
<b>Gross Commission</b>				\$ 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		
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 742		
% of Gross Commission				8.27%		
<b>Net Commission</b>				\$ 8,228		
% of On-Track Handle				19.40%		
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 3,729		
Kentucky Licensed ADW's				\$ 6,596		
Other Sources				\$ 19,762		
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)						
<b>All-Breed Total Simulcast Handle (TSH)</b>						

**The Red Mile Live and Simulcast Wagering Report for January, 2020**  
**Live Racing**

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates				35	35	
<b>On-Track Handle (OTH)</b>				\$ 1,234,783	\$ 1,388,990	-11.1%
Less: Return to Public				\$ 951,978	\$ 1,065,834	
Less: Breakage				\$ 1,215	\$ 5,960	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 21,609	\$ 24,307	-11.1%
% of Gross Commission				7.67%	7.66%	
<b>Net Commission</b>				\$ 259,982	\$ 292,889	-11.2%
% of On-Track Handle				21.05%	21.09%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 1,885,364	\$ 1,360,874	38.5%	\$ 12,283,891	\$ 11,016,117	11.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 8,009	\$ 7,648	4.7%	\$ 52,747	\$ 84,964	-37.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,893,373	\$ 1,368,522	38.4%	\$ 12,336,638	\$ 11,101,080	11.1%

## Turfway Park Live and Simulcast Wagering Report for January, 2020

### Live Racing

	January-20	January-19	% Change	FYTD - 2020	FYTD - 2019	% Change
Race Dates	15	11	36.4%	31	32	-3.1%
<b>On-Track Handle (OTH)</b>	\$ 944,011	\$ 563,947	67.4%	\$ 1,931,139	\$ 1,618,816	19.3%
Less: Return to Public	\$ 754,293	\$ 448,772		\$ 1,543,901	\$ 1,288,979	
Less: Breakage	\$ 5,471	\$ 3,710		\$ 10,352	\$ 10,143	
<b>Gross Commission</b>	<u>\$ 184,246</u>	<u>\$ 111,465</u>	65.3%	<u>\$ 376,887</u>	<u>\$ 319,694</u>	17.9%
TB Development Fund (0.75% of OTH)	\$ 7,080	\$ 4,230	67.4%	\$ 14,484	\$ 12,141	19.3%
Equine Industry Program (0.2% of OTH)	\$ 1,888	\$ 1,128	67.4%	\$ 3,862	\$ 3,238	19.3%
Equine Drug Research (0.1% of OTH)	\$ 944	\$ 564	67.4%	\$ 1,931	\$ 1,619	19.3%
Higher Education Fund (0.1% of OTH)	\$ 944	\$ 564	67.4%	\$ 1,931	\$ 1,619	19.3%
KY General Fund (0.35% of OTH)	\$ 3,304	\$ 1,974	67.4%	\$ 6,759	\$ 5,666	19.3%
<b>Total KY Excise Tax (1.5% of OTH)</b>	<u>\$ 14,160</u>	<u>\$ 8,459</u>	67.4%	<u>\$ 28,967</u>	<u>\$ 24,282</u>	19.3%
% of Gross Commission	7.69%	7.59%		7.69%	7.60%	
Backside Improvement Fund (0.5% of OTH)	\$ 4,720	\$ 2,820	67.4%	\$ 9,656	\$ 8,094	19.3%
<b>Net Commission</b>	\$ 165,366	\$ 100,186	65.1%	\$ 338,264	\$ 287,318	17.7%
% of On-Track Handle	17.52%	17.77%		17.52%	17.75%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks	\$ 538,283	\$ 326,175	65.0%	\$ 1,086,484	\$ 926,033	17.3%
Kentucky Licensed ADW's	\$ 1,365,204	\$ 577,264	136.5%	\$ 2,907,911	\$ 1,863,691	56.0%
Other Sources	\$ 20,642,102	\$ 13,160,937	56.8%	\$ 41,571,539	\$ 38,779,394	7.2%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>	<u>\$ 23,489,599</u>	<u>\$ 14,628,323</u>	60.6%	<u>\$ 47,497,073</u>	<u>\$ 43,187,933</u>	10.0%
Average Daily Handle - On Track	\$ 62,934	\$ 51,268	22.8%	\$ 62,295	\$ 50,588	23.1%
Average Daily Handle - All Sources	\$ 1,565,973	\$ 1,329,848	17.8%	\$ 1,532,164	\$ 1,349,623	13.5%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,298,821	\$ 1,410,012	-7.9%	\$ 8,671,182	\$ 10,542,246	-17.7%
Standardbred Simulcast Handle (SBSH)	\$ 27,737	\$ 19,323	43.5%	\$ 216,489	\$ 298,586	-27.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,919	\$ 11,478	-57.1%	\$ 33,058	\$ 55,986	-41.0%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 1,331,477</u>	<u>\$ 1,440,814</u>	-7.6%	<u>\$ 8,920,730</u>	<u>\$ 10,896,818</u>	-18.1%
TB Development Fund (2% of TBSH)	\$ 25,976	\$ 28,200	-7.9%	\$ 173,424	\$ 210,845	-17.7%
SB Development Fund (2% of SBSH)	\$ 555	\$ 386	43.5%	\$ 4,330	\$ 5,972	-27.5%
QH/Other Development Fund (2% of QSHS)	\$ 98	\$ 230	-57.1%	\$ 661	\$ 1,120	-41.0%
Equine Industry Program (0.05% of TSH)	\$ 666	\$ 720	-7.6%	\$ 4,460	\$ 5,448	-18.1%
Equine Drug Research (0.1% of TSH)	\$ 1,331	\$ 1,441	-7.6%	\$ 8,921	\$ 10,897	-18.1%
Higher Education Fund (0.1% of TSH)	\$ 1,331	\$ 1,441	-7.6%	\$ 8,921	\$ 10,897	-18.1%
KY General Fund (0.75% of TSH)	\$ 9,986	\$ 10,806	-7.6%	\$ 66,905	\$ 81,726	-18.1%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 39,944</u>	<u>\$ 43,224</u>	-7.6%	<u>\$ 267,622</u>	<u>\$ 326,905</u>	-18.1%

## Kentucky Resident Advance Deposit Wagering Report for January, 2020

	Jan-20	Jan-19	% Change	FYTD-2020	FYTD-2019	% Change
Total In-State Handle	\$ 1,365,204	\$ 577,182	136.5%	\$ 30,531,379	\$ 24,624,700	24.0%
Total Out-of-State Handle	\$ 13,573,022	\$ 12,907,001	5.2%	\$ 102,878,400	\$ 100,511,385	2.4%
<b>Total ADW Handle (TAH)</b>	<b>\$ 14,938,226</b>	<b>\$ 13,484,183</b>	<b>10.8%</b>	<b>\$ 133,409,779</b>	<b>\$ 125,136,084</b>	<b>6.6%</b>
Host Track (42.5% Allocation)	\$ 31,744	\$ 28,654	10.8%	\$ 283,496	\$ 265,914	6.6%
Purse (42.5% Allocation)	\$ 31,744	\$ 28,654	10.8%	\$ 283,496	\$ 265,914	6.6%
KY General Fund (15% Allocation)	\$ 11,204	\$ 10,113	10.8%	\$ 100,057	\$ 93,852	6.6%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 74,691</b>	<b>\$ 67,421</b>	<b>10.8%</b>	<b>\$ 667,049</b>	<b>\$ 625,680</b>	<b>6.6%</b>



## Kentucky Resident Advance Deposit Wagering Report for January, 2020

<b>AmWest Entertainment</b>	<b>% of Total</b>	<b>Jan-20</b>	<b>Jan-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2020</b>	<b>FYTD-2019</b>	<b>% Change</b>
Total In-State Handle	0.00%		\$ 344	-100.0%	0.34%	\$ 103,002	\$ 35,225	192.4%
Total Out-of-State Handle	0.31%	\$ 42,478	\$ 46,649	-8.9%	0.35%	\$ 362,066	\$ 244,001	48.4%
<b>Total Handle</b>	<b>0.28%</b>	<b>\$ 42,478</b>	<b>\$ 46,993</b>	<b>-9.6%</b>	<b>0.35%</b>	<b>\$ 465,068</b>	<b>\$ 279,227</b>	<b>66.6%</b>
Host Track (42.5% Allocation)	0.28%	\$ 90	\$ 100	-9.6%	0.35%	\$ 988	\$ 593	66.6%
Purse (42.5% Allocation)	0.28%	\$ 90	\$ 100	-9.6%	0.35%	\$ 988	\$ 593	66.6%
KY General Fund (15% Allocation)	0.28%	\$ 32	\$ 35	-9.6%	0.35%	\$ 349	\$ 209	66.6%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>0.28%</b>	<b>\$ 212</b>	<b>\$ 235</b>	<b>-9.6%</b>	<b>0.35%</b>	<b>\$ 2,325</b>	<b>\$ 1,396</b>	<b>66.6%</b>

<b>eBet</b>	<b>% of Total</b>	<b>Jan-20</b>	<b>Jan-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2020</b>	<b>FYTD-2019</b>	<b>% Change</b>
Total In-State Handle	0.01%	\$ 83	\$ 8,134	-99.0%	0.08%	\$ 24,792	\$ 63,617	-61.0%
Total Out-of-State Handle	0.30%	\$ 41,124	\$ 109,986	-62.6%	0.41%	\$ 420,060	\$ 693,084	-39.4%
<b>Total Handle</b>	<b>0.28%</b>	<b>\$ 41,207</b>	<b>\$ 118,120</b>	<b>-65.1%</b>	<b>0.33%</b>	<b>\$ 444,852</b>	<b>\$ 756,701</b>	<b>-41.2%</b>
Host Track (42.5% Allocation)	0.28%	\$ 88	\$ 251	-65.1%	0.33%	\$ 945	\$ 1,608	-41.2%
Purse (42.5% Allocation)	0.28%	\$ 88	\$ 251	-65.1%	0.33%	\$ 945	\$ 1,608	-41.2%
KY General Fund (15% Allocation)	0.28%	\$ 31	\$ 89	-65.1%	0.33%	\$ 334	\$ 568	-41.2%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>0.28%</b>	<b>\$ 206</b>	<b>\$ 591</b>	<b>-65.1%</b>	<b>0.33%</b>	<b>\$ 2,224</b>	<b>\$ 3,784</b>	<b>-41.2%</b>

<b>Horse Races Now</b>	<b>% of Total</b>	<b>Jan-20</b>	<b>Jan-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2020</b>	<b>FYTD-2019</b>	<b>% Change</b>
Total In-State Handle							\$ 1,127	
Total Out-of-State Handle							\$ 3,699	
<b>Total Handle</b>							<b>\$ 4,826</b>	
Host Track (42.5% Allocation)							\$ 10	
Purse (42.5% Allocation)							\$ 10	
KY General Fund (15% Allocation)							\$ 4	
<b>Total KY Excise Tax (0.5% of TAH)</b>							<b>\$ 24</b>	

## Kentucky Resident Advance Deposit Wagering Report for January, 2020 (Cont)

<b>Lien Games</b>	<u>% of Total</u>	<u>Jan-20</u>	<u>Jan-19</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%		\$ 253	-100.0%	0.02%	\$ 5,929	\$ 4,638	27.9%
Total Out-of-State Handle	0.18%	\$ 24,620	\$ 8,437	191.8%	0.09%	\$ 97,707	\$ 81,158	20.4%
<b>Total Handle</b>	<b>0.16%</b>	<b>\$ 24,620</b>	<b>\$ 8,690</b>	<b>183.3%</b>	<b>0.08%</b>	<b>\$ 103,636</b>	<b>\$ 85,796</b>	<b>20.8%</b>
Host Track (42.5% Allocation)	0.16%	\$ 52	\$ 18	183.3%	0.08%	\$ 220	\$ 182	20.8%
Purse (42.5% Allocation)	0.16%	\$ 52	\$ 18	183.3%	0.08%	\$ 220	\$ 182	20.8%
KY General Fund (15% Allocation)	0.16%	\$ 18	\$ 7	183.3%	0.08%	\$ 78	\$ 64	20.8%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>0.16%</b>	<b>\$ 123</b>	<b>\$ 43</b>	<b>183.3%</b>	<b>0.08%</b>	<b>\$ 518</b>	<b>\$ 429</b>	<b>20.8%</b>

<b>NYRabets</b>	<u>% of Total</u>	<u>Jan-20</u>	<u>Jan-19</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2020</u>	<u>FYTD-2019</u>	<u>% Change</u>
Total In-State Handle	1.25%	\$ 17,132	\$ 7,930	116.0%	1.82%	\$ 554,937	\$ 265,690	108.9%
Total Out-of-State Handle	2.09%	\$ 284,337	\$ 199,031	42.9%	2.40%	\$ 2,472,209	\$ 2,048,224	20.7%
<b>Total Handle</b>	<b>2.02%</b>	<b>\$ 301,469</b>	<b>\$ 206,961</b>	<b>45.7%</b>	<b>2.27%</b>	<b>\$ 3,027,146</b>	<b>\$ 2,313,914</b>	<b>30.8%</b>
Host Track (42.5% Allocation)	4.70%	\$ 641	\$ 440	239.4%	2.27%	\$ 6,433	\$ 4,917	30.8%
Purse (42.5% Allocation)	4.70%	\$ 641	\$ 440	239.4%	2.27%	\$ 6,433	\$ 4,917	30.8%
KY General Fund (15% Allocation)	4.70%	\$ 226	\$ 155	239.4%	2.27%	\$ 2,270	\$ 1,735	30.8%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>4.70%</b>	<b>\$ 3,512</b>	<b>\$ 1,035</b>	<b>239.4%</b>	<b>2.27%</b>	<b>\$ 15,136</b>	<b>\$ 11,570</b>	<b>30.8%</b>

<b>TVG</b>	<u>% of Total</u>	<u>Jan-20</u>	<u>Jan-19</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2020</u>	<u>FYTD-2019</u>	<u>% Change</u>
Total In-State Handle	35.45%	\$ 484,018	\$ 203,149	138.3%	26.94%	\$ 8,225,942	\$ 6,324,926	30.1%
Total Out-of-State Handle	34.42%	\$ 4,671,956	\$ 4,076,811	14.6%	34.44%	\$ 35,435,132	\$ 32,670,363	8.5%
<b>Total Handle</b>	<b>34.52%</b>	<b>\$ 5,155,973</b>	<b>\$ 4,279,960</b>	<b>20.5%</b>	<b>32.73%</b>	<b>\$ 43,661,073</b>	<b>\$ 38,995,289</b>	<b>12.0%</b>
Host Track (42.5% Allocation)	34.52%	\$ 10,956	\$ 9,095	20.5%	32.73%	\$ 92,780	\$ 82,865	12.0%
Purse (42.5% Allocation)	34.52%	\$ 10,956	\$ 9,095	20.5%	32.73%	\$ 92,780	\$ 82,865	12.0%
KY General Fund (15% Allocation)	34.52%	\$ 3,867	\$ 3,210	20.5%	32.73%	\$ 32,746	\$ 29,246	12.0%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>34.52%</b>	<b>\$ 25,780</b>	<b>\$ 21,400</b>	<b>20.5%</b>	<b>32.73%</b>	<b>\$ 218,305</b>	<b>\$ 194,976</b>	<b>12.0%</b>

## Kentucky Resident Advance Deposit Wagering Report for January, 2020 (Cont)

<b>TwinSpires</b>	<b>% of Total</b>	<b>Jan-20</b>	<b>Jan-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2020</b>	<b>FYTD-2019</b>	<b>% Change</b>
Total In-State Handle	57.52%	\$ 785,241	\$ 317,202	147.6%	57.60%	\$ 17,586,330	\$ 13,983,284	25.8%
Total Out-of-State Handle	50.09%	\$ 6,798,866	\$ 6,658,794	2.1%	50.63%	\$ 52,091,049	\$ 51,352,458	1.4%
<b>Total Handle</b>	<b>50.77%</b>	<b>\$ 7,584,106</b>	<b>\$ 6,975,996</b>	<b>8.7%</b>	<b>52.23%</b>	<b>\$ 69,677,379</b>	<b>\$ 65,335,742</b>	<b>6.6%</b>
Host Track (42.5% Allocation)	50.77%	\$ 16,116	\$ 14,824	8.7%	52.23%	\$ 148,064	\$ 138,838	6.6%
Purse (42.5% Allocation)	50.77%	\$ 16,116	\$ 14,824	8.7%	52.23%	\$ 148,064	\$ 138,838	6.6%
KY General Fund (15% Allocation)	50.77%	\$ 5,688	\$ 5,232	8.7%	52.23%	\$ 52,258	\$ 49,002	6.6%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>50.77%</b>	<b>\$ 37,921</b>	<b>\$ 34,880</b>	<b>8.7%</b>	<b>52.23%</b>	<b>\$ 348,387</b>	<b>\$ 326,679</b>	<b>6.6%</b>

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<b>Watch and Wager</b>	<b>% of Total</b>	<b>Jan-20</b>	<b>Jan-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2020</b>	<b>FYTD-2019</b>	<b>% Change</b>
Total In-State Handle	0.10%	\$ 1,363	\$ 154	785.1%	0.13%	\$ 41,148	\$ 26,381	56.0%
Total Out-of-State Handle	0.17%	\$ 23,546	\$ 3,355	601.8%	0.19%	\$ 191,219	\$ 84,830	125.4%
<b>Total Handle</b>	<b>0.17%</b>	<b>\$ 24,909</b>	<b>\$ 3,509</b>	<b>609.8%</b>	<b>0.17%</b>	<b>\$ 232,368</b>	<b>\$ 111,211</b>	<b>108.9%</b>
Host Track (42.5% Allocation)	0.17%	\$ 53	\$ 7	609.8%	0.17%	\$ 494	\$ 236	108.9%
Purse (42.5% Allocation)	0.17%	\$ 53	\$ 7	609.8%	0.17%	\$ 494	\$ 236	108.9%
KY General Fund (15% Allocation)	0.17%	\$ 19	\$ 3	609.8%	0.17%	\$ 174	\$ 83	108.9%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>0.17%</b>	<b>\$ 125</b>	<b>\$ 18</b>	<b>609.8%</b>	<b>0.17%</b>	<b>\$ 1,162</b>	<b>\$ 556</b>	<b>108.9%</b>

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<b>Xpressbet</b>	<b>% of Total</b>	<b>Jan-20</b>	<b>Jan-19</b>	<b>% Change</b>	<b>% of Total</b>	<b>FYTD-2020</b>	<b>FYTD-2019</b>	<b>% Change</b>
Total In-State Handle	5.67%	\$ 77,367	\$ 40,017	93.3%	13.07%	\$ 3,989,299	\$ 3,919,812	1.8%
Total Out-of-State Handle	12.42%	\$ 1,686,096	\$ 1,803,937	-6.5%	11.48%	\$ 11,808,958	\$ 13,333,568	-11.4%
<b>Total Handle</b>	<b>11.81%</b>	<b>\$ 1,763,463</b>	<b>\$ 1,843,954</b>	<b>-4.4%</b>	<b>11.84%</b>	<b>\$ 15,798,257</b>	<b>\$ 17,253,380</b>	<b>-8.4%</b>
Host Track (42.5% Allocation)	11.81%	\$ 3,747	\$ 3,918	-4.4%	11.84%	\$ 33,571	\$ 36,663	-8.4%
Purse (42.5% Allocation)	11.81%	\$ 3,747	\$ 3,918	-4.4%	11.84%	\$ 33,571	\$ 36,663	-8.4%
KY General Fund (15% Allocation)	11.81%	\$ 1,323	\$ 1,383	-4.4%	11.84%	\$ 11,849	\$ 12,940	-8.4%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>11.81%</b>	<b>\$ 8,817</b>	<b>\$ 9,220</b>	<b>-4.4%</b>	<b>11.84%</b>	<b>\$ 78,991</b>	<b>\$ 86,267</b>	<b>-8.4%</b>

# Kentucky Historical Horse Racing Report for January, 2020

	January-20	January-19	% Change	FYTD-2020	FYTD-2019	% Change
<b>Total Handle</b>	\$ 248,057,016	\$ 169,506,445	46.3%	\$1,644,601,273	\$ 959,665,608	71.4%
Less: Returned to Public	\$ 226,813,139	\$ 154,931,421	46.4%	\$1,504,979,223	\$ 878,457,169	71.3%
Less: Breakage	\$ 110,117	\$ 112,919		\$ 693,246	\$ 599,318	
Less: Settlement	\$ 347,250	\$ 221,585		\$ 1,409,592	\$ 1,385,358	
<b>Gross Commission</b>	<u>\$ 20,786,510</u>	<u>\$ 14,240,521</u>	46.0%	<u>\$ 137,519,213</u>	<u>\$ 79,223,763</u>	73.6%
TB Development Fund (See Note 1)	\$ 1,698,343	\$ 1,175,380	44.5%	\$ 11,327,679	\$ 6,553,507	72.8%
SB Development Fund (See Note 2)	\$ 211,239	\$ 127,891	65.2%	\$ 1,337,566	\$ 858,647	55.8%
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)	\$ 1,811,274	\$ 1,239,326	46.1%	\$ 10,713,774	\$ 5,692,830	88.2%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 3,720,855</u>	<u>\$ 2,542,597</u>	46.3%	<u>\$ 24,669,019</u>	<u>\$ 14,394,984</u>	71.4%
% of Gross Commission	17.9%	17.9%		17.9%	18.2%	
<b>Net Commission + Breakage</b>	\$ 17,175,771	\$ 11,810,843	45.4%	\$ 113,543,440	\$ 65,428,098	73.5%
% of Total Handle	6.92%	6.97%		6.90%	6.82%	
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Number of HHR Terminals	2,991	2,734	9.4%	2,991	2,734	9.4%
Average Daily Handle	\$ 8,001,839	\$ 5,467,950	46.3%	\$ 7,649,308	\$ 4,896,253	56.2%
Handle / Day / Machine	\$ 2,675	\$ 2,000	33.8%	\$ 2,557	\$ 1,791	42.8%
Gross Commission / Day / Machine	\$ 224	\$ 168	33.4%	\$ 214	\$ 148	44.6%

	January-20	Dec-19	% Change	Total Handle	Since Inception
Total Handle	\$ 248,057,016	\$ 250,169,538	-0.8%	\$7,423,603,950	
Total Kentucky Excise Tax	\$ 3,720,855	\$ 3,752,543	-0.8%	\$111,354,059	
Average Daily Handle	\$ 8,001,839	\$ 8,069,985	-0.8%	\$43,401,121	

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 January, 2020

	January-20	January-19	% Change	FYTD-2020	FYTD-2019	% Change
<b>Total Handle</b>	\$ 106,685,794	\$ 59,479,465	79.4%	\$ 697,122,573	\$ 238,906,947	191.8%
Less: Returned to Public	\$ 96,971,274	\$ 53,797,674	80.3%	\$ 633,422,619	\$ 215,362,141	194.1%
Less: Breakage	\$ 0	\$ 0		\$ 0	\$ 0	75.0%
Less: Settlement	\$ 42,780	\$ 8,857		\$ 92,162	\$ 526,205	-82.5%
<b>Gross Commission</b>	<u>\$ 9,671,740</u>	<u>\$ 5,672,934</u>	70.5%	<u>\$ 63,607,792</u>	<u>\$ 23,018,602</u>	176.3%
TB Development Fund (See Note 1)	\$ 800,143	\$ 446,096	79.4%	\$ 5,228,419	\$ 1,791,802	191.8%
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>\$ 800,143</u>	<u>\$ 446,096</u>	79.4%	<u>\$ 4,690,475</u>	<u>\$ 1,686,903</u>	178.1%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,600,287</u>	<u>\$ 892,192</u>	79.4%	<u>\$ 10,456,839</u>	<u>\$ 3,583,604</u>	191.8%
% of Gross Commission	16.5%	15.7%		16.4%	15.6%	
<b>Net Commission + Breakage</b>	\$ 8,071,453	\$ 4,780,742	68.8%	\$ 53,150,953	\$ 19,434,998	173.5%
% of Total Handle	7.57%	8.04%		7.62%	8.13%	
Number of HHR Terminals	1000	900	11.1%	1000	900	11.1%
Average Daily Handle	\$ 3,441,477	\$ 1,918,692	79.4%	\$ 3,242,431	\$ 1,670,678	94.1%
Handle / Day / Machine	\$ 3,441	\$ 2,132	61.4%	\$ 3,242	\$ 1,856	74.7%
Gross Commission / Day / Machine	\$ 312	\$ 203	53.4%	\$ 296	\$ 179	65.4%

	January-20	Dec-19	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 106,685,794	\$ 106,709,261	0.0%	Total Handle	\$1,367,417,846
Total Kentucky Excise Tax	\$ 1,600,287	\$ 1,600,639	0.0%	Total Kentucky Excise Tax	\$20,511,268
Average Daily Handle	\$ 3,441,477	\$ 3,442,234	0.0%	Total KY General Fund	\$9,612,791

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 January, 2020

	January-20	January-19	% Change	FYTD-2020	FYTD-2019	% Change
<b>Total Handle</b>	\$ 9,732,690	\$ 7,649,023	27.2%	\$ 66,787,068	\$ 52,608,268	27.0%
Less: Returned to Public	\$ 8,882,286	\$ 7,024,971	26.4%	\$ 61,414,850	\$ 48,446,213	26.8%
Less: Breakage	\$ 746	\$ 971		\$ 6,076	\$ 4,943	22.9%
Less: Settlement	\$ 47,249	\$ (332)		\$ (23,328)	\$ (49,662)	-53.0%
<b>Gross Commission</b>	<u>\$ 802,409</u>	<u>\$ 623,413</u>	28.7%	<u>\$ 5,389,470</u>	<u>\$ 4,206,774</u>	28.1%
TB Development Fund (See Note 1)	\$ 69,339	\$ 57,368	20.9%	\$ 497,247	\$ 394,562	26.0%
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)	\$ 76,651	\$ 57,368	33.6%	\$ 448,494	\$ 305,010	47.0%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 145,990</u>	<u>\$ 114,735</u>	27.2%	<u>\$ 1,001,806</u>	<u>\$ 789,124</u>	27.0%
% of Gross Commission	18.2%	18.4%		18.6%	18.8%	
<b>Net Commission + Breakage</b>	\$ 657,165	\$ 509,649	28.9%	\$ 4,393,740	\$ 3,422,594	28.4%
% of Total Handle	6.75%	6.66%		6.58%	6.51%	
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Number of HHR Terminals	300	179	67.6%	300	179	67.6%
Average Daily Handle	\$ 313,958	\$ 246,743	27.2%	\$ 310,638	\$ 246,987	25.8%
Handle / Day / Machine	\$ 1,047	\$ 1,378	-24.1%	\$ 1,035	\$ 1,380	-25.0%
Gross Commission / Day / Machine	\$ 86	\$ 112	-23.2%	\$ 84	\$ 110	-24.3%
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	January-20	Dec-19	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 9,732,690	\$ 9,780,065	-0.5%	Total Handle		\$496,280,884
Total Kentucky Excise Tax	\$ 145,990	\$ 146,701	-0.5%	Total Kentucky Excise Tax		\$7,444,213
Average Daily Handle	\$ 313,958	\$ 315,486	-0.5%	Total KY General Fund		\$2,806,562

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 January, 2020

	January-20	January-19	% Change	FYTD-2020	FYTD-2019	% Change
<b>Total Handle</b>	\$ 42,247,776	\$ 25,578,175	65.2%	\$ 267,513,195	\$ 171,729,308	55.8%
Less: Returned to Public	\$ 38,828,355	\$ 23,346,611	66.3%	\$ 245,234,148	\$ 157,326,616	55.9%
Less: Breakage	\$ 85,565	\$ 91,144		\$ 579,897	\$ 512,212	13.2%
Less: Settlement	\$ 73,178	\$ 254,961		\$ 1,432,883	\$ 1,142,301	25.4%
<b>Gross Commission</b>	<u>\$ 3,260,678</u>	<u>\$ 1,885,460</u>	72.9%	<u>\$ 20,266,267</u>	<u>\$ 12,748,180</u>	59.0%
TB Development Fund (See Note 1)	\$ 158,429	\$ 95,918	65.2%	\$ 1,003,174	\$ 643,985	55.8%
SB Development Fund (See Note 2)	\$ 211,239	\$ 127,891	65.2%	\$ 1,337,566	\$ 858,647	55.8%
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)	\$ 264,049	\$ 159,864	65.2%	\$ 1,487,380	\$ 802,201	85.4%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 633,717</u>	<u>\$ 383,673</u>	65.2%	<u>\$ 4,012,698</u>	<u>\$ 2,575,940</u>	55.8%
% of Gross Commission	19.4%	20.3%		19.8%	20.2%	
<b>Net Commission + Breakage</b>	\$ 2,712,526	\$ 1,592,931	70.3%	\$ 16,833,467	\$ 10,684,453	57.6%
% of Total Handle	6.42%	6.23%		6.29%	6.22%	
Number of HHR Terminals	938	902	4.0%	938	902	4.0%
Average Daily Handle	\$ 1,362,831	\$ 825,102	65.2%	\$ 1,244,247	\$ 802,473	55.1%
Handle / Day / Machine	\$ 1,453	\$ 915	58.8%	\$ 1,326	\$ 890	49.1%
Gross Commission / Day / Machine	\$ 112	\$ 67	66.3%	\$ 100	\$ 66	52.2%

	January-20	Dec-19	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 42,247,776	\$ 40,136,427	5.3%	Total Handle	\$1,313,621,675
Total Kentucky Excise Tax	\$ 633,717	\$ 602,046	5.3%	Total Kentucky Excise Tax	\$19,704,325
Average Daily Handle	\$ 1,362,831	\$ 1,294,723	5.3%	Total KY General Fund	\$6,785,727

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 January, 2020

	January-20	January-19	% Change	FYTD-2020	FYTD-2019	% Change
<b>Total Handle</b>	\$ 89,390,757	\$ 76,799,783	16.4%	\$ 613,178,437	\$ 496,421,084	23.5%
Less: Returned to Public	\$ 82,131,225	\$ 70,762,166	16.1%	\$ 564,907,606	\$ 457,322,200	23.5%
Less: Breakage	\$ 23,806	\$ 20,804		\$ 107,273	\$ 82,162	30.6%
Less: Settlement	\$ 184,042	\$ (41,901)		\$ (92,125)	\$ (233,485)	-60.5%
<b>Gross Commission</b>	<u>\$ 7,051,683</u>	<u>\$ 6,058,714</u>	16.4%	<u>\$ 48,255,683</u>	<u>\$ 39,250,207</u>	22.9%
TB Development Fund (See Note 1)	\$ 670,431	\$ 575,998	16.4%	\$ 4,598,838	\$ 3,723,158	23.5%
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>\$ 670,431</u>	<u>\$ 575,998</u>	16.4%	<u>\$ 4,087,425</u>	<u>\$ 2,898,716</u>	41.0%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,340,861</u>	<u>\$ 1,151,997</u>	16.4%	<u>\$ 9,197,677</u>	<u>\$ 7,446,316</u>	23.5%
% of Gross Commission	19.0%	19.0%		19.1%	19.0%	
<b>Net Commission + Breakage</b>	\$ 5,734,628	\$ 4,927,521	16.4%	\$ 39,165,280	\$ 31,886,054	22.8%
% of Total Handle	6.42%	6.42%		6.39%	6.42%	
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Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 2,883,573	\$ 2,477,412	16.4%	\$ 2,851,993	\$ 2,319,725	22.9%
Handle / Day / Machine	\$ 3,829	\$ 3,290	16.4%	\$ 3,788	\$ 3,081	22.9%
Gross Commission / Day / Machine	\$ 302	\$ 260	16.4%	\$ 298	\$ 244	22.4%
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	January-20	Dec-19	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 89,390,757	\$ 93,543,785	-4.4%	Total Handle		\$4,246,283,545
Total Kentucky Excise Tax	\$ 1,340,861	\$ 1,403,157	-4.4%	Total Kentucky Excise Tax		\$63,694,253
Average Daily Handle	\$ 2,883,573	\$ 3,017,541	-4.4%	Total KY General Fund		\$24,196,041

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.