

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

March-2021

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Program		Higher Education Program		Backside Improvement *		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax FYTD	
	% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund		% of Fund	
	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total
Live	\$ 65,852	0.3%	\$ 10,233	0.2%			\$ 19,199	2.8%	\$ 9,599	2.5%	\$ 9,599	2.5%	\$ 43,902	100.0%					\$ 31,549	0.2%	\$ 189,932	0.4%
Churchill Downs	\$ 27,195	0.1%					\$ 7,252	1.0%	\$ 3,626	1.0%	\$ 3,626	1.0%	\$ 18,131	41.3%					\$ 12,692	0.1%	\$ 72,522	0.1%
Ellis Park	\$ 7,507	0.0%					\$ 2,001	0.3%	\$ 1,001	0.3%	\$ 1,001	0.3%	\$ 5,005	11.4%					\$ 3,503	0.0%	\$ 20,020	0.0%
Keeneland	\$ 23,641	0.1%					\$ 6,305	0.9%	\$ 3,152	0.8%	\$ 3,152	0.8%	\$ 15,761	35.9%					\$ 11,033	0.1%	\$ 63,044	0.1%
Kentucky Downs	\$ 2,492	0.0%					\$ 665	0.1%	\$ 332	0.1%	\$ 332	0.1%	\$ 1,662	3.8%					\$ 1,163	0.0%	\$ 6,646	0.0%
Oak Grove			\$ 782	0.0%			\$ 125	0.0%	\$ 62	0.0%	\$ 62	0.0%							\$ 62	0.0%	\$ 1,093	0.0%
The Red Mile			\$ 9,451	0.2%			\$ 1,513	0.2%	\$ 756	0.2%	\$ 756	0.2%							\$ 756	0.0%	\$ 13,232	0.0%
Turfway Park	\$ 5,016	0.0%					\$ 1,338	0.2%	\$ 669	0.2%	\$ 669	0.2%	\$ 3,343	7.6%					\$ 2,340	0.0%	\$ 13,375	0.0%
Simulcast	\$ 942,536	4.9%	\$ 30,218	0.5%	\$ 5,855	100%	\$ 24,462	3.5%	\$ 48,933	12.9%	\$ 48,933	12.9%							\$ 366,979	1.8%	\$ 1,467,916	3.0%
Churchill Downs	\$ 146,476	0.8%	\$ 2,153	0.0%	\$ 170	2.9%	\$ 3,719	0.5%	\$ 7,441	2.0%	\$ 7,441	2.0%							\$ 55,800	0.3%	\$ 223,200	0.5%
Ellis Park	\$ 153,766	0.8%	\$ 14,961	0.2%	\$ 557	9.5%	\$ 4,232	0.6%	\$ 8,464	2.2%	\$ 8,464	2.2%							\$ 63,481	0.3%	\$ 253,926	0.5%
Keeneland	\$ 441,958	2.3%			\$ 959	16.4%	\$ 11,073	1.6%	\$ 22,146	5.9%	\$ 22,146	5.9%							\$ 166,094	0.8%	\$ 664,375	1.4%
Kentucky Downs	\$ 140,895	0.7%	\$ 12,629	0.2%	\$ 3,525	60.2%	\$ 3,925	0.6%	\$ 7,854	2.1%	\$ 7,854	2.1%							\$ 58,893	0.3%	\$ 235,575	0.5%
Oak Grove	\$ -	0.0%	\$ -																			
The Red Mile																						
Turfway Park	\$ 59,441	0.3%	\$ 475	0.0%	\$ 645	11.0%	\$ 1,513	0.2%	\$ 3,028	0.8%	\$ 3,028	0.8%							\$ 22,710	0.1%	\$ 90,840	0.2%
ADW															\$ 635,471	100.0%	\$ 635,471	100.0%	\$ 224,288	1.1%	\$ 1,495,230	3.1%
Amwest															\$ 2,165	0.3%	\$ 2,165	0.3%	\$ 765	0.0%	\$ 5,095	0.0%
eBet															\$ 1,666	0.3%	\$ 1,666	0.3%	\$ 588	0.0%	\$ 3,921	0.0%
Lien Games															\$ 615	0.1%	\$ 615	0.1%	\$ 216	0.0%	\$ 1,446	0.0%
NYRA															\$ 21,381	3.4%	\$ 21,381	3.4%	\$ 7,548	0.0%	\$ 50,311	0.1%
TVG															\$ 209,090	32.9%	\$ 209,090	32.9%	\$ 73,796	0.4%	\$ 491,976	1.0%
TwinSpires															\$ 329,881	51.9%	\$ 329,881	51.9%	\$ 116,429	0.6%	\$ 776,191	1.6%
Watch and Wager															\$ 629	0.1%	\$ 629	0.1%	\$ 222	0.0%	\$ 1,479	0.0%
XpressBet															\$ 70,044	11.0%	\$ 70,044	11.0%	\$ 24,723	0.1%	\$ 164,811	0.3%
HHR	\$ 18,311,550	94.8%	\$ 6,139,973	99.3%			\$ 650,000	93.7%	\$ 320,000	84.5%	\$ 320,000	84.5%							\$ 20,091,538	97.0%	\$ 45,833,061	93.6%
Derby City Gaming	\$ 7,391,903	38.3%					\$ 250,499	36.1%	\$ 123,323	32.6%	\$ 123,323	32.6%							\$ 6,894,759	33.3%	\$ 14,783,808	30.2%
Ellis Park	\$ 1,170,059	6.1%					\$ 46,370	6.7%	\$ 22,828	6.0%	\$ 22,828	6.0%							\$ 1,078,031	5.2%	\$ 2,340,117	4.8%
Keeneland/Red Mile	\$ 1,407,586	7.3%	\$ 1,876,782	30.4%			\$ 106,214	15.3%	\$ 52,290	13.8%	\$ 52,290	13.8%							\$ 2,135,183	10.3%	\$ 5,630,345	11.5%
Kentucky Downs	\$ 7,629,827	39.5%					\$ 246,917	35.6%	\$ 121,559	32.1%	\$ 121,559	32.1%							\$ 7,139,792	34.5%	\$ 15,259,654	31.2%
Newport Racing	\$ 712,176	3.7%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 712,176	3.4%	\$ 1,424,352	2.9%
Oak Grove	\$ -	0.0%	\$ 4,263,191	69.0%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 2,131,596	10.3%	\$ 6,394,786	13.1%
Grand Total	\$ 19,319,937	100.0%	\$ 6,180,424	100.0%	\$ 5,855	100%	\$ 693,661	100.0%	\$ 378,532	100.0%	\$ 378,532	100.0%	\$ 43,902	100.0%	\$ 635,471	100.0%	\$ 635,471	100.0%	\$ 20,714,354	100.0%	\$ 48,986,138	100.0%

* The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.



Kentucky Live and Simulcast Wagering Report

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	16	9	77.8%	186	189	-1.6%
On Track Handle	\$ 245,283	\$ 247,993	-1.1%	\$ 9,598,979	\$ 37,964,470	-74.7%
Less: Return to the Public	\$ 196,357	\$ 198,480	-1.1%	\$ 7,685,925	\$ 30,512,770	-74.8%
Less: Breakage	\$ 1,754	\$ 1,302	34.7%	\$ 56,369	\$ 236,944	-76.2%
Gross Commission	\$ 47,172	\$ 48,211	-2.2%	\$ 1,856,686	\$ 7,214,755	-74.3%
TB Development Fund	\$ 1,840	\$ 1,860	-1.1%	\$ 65,852	\$ 275,110	-76.1%
SB Development Fund	\$ -	\$ -		\$ 10,233	\$ 16,039	-36.2%
Equine Industry Program	\$ 491	\$ 496	-1.1%	\$ 19,198	\$ 75,929	-74.7%
Equine Drug Research	\$ 245	\$ 248	-1.1%	\$ 9,599	\$ 37,964	-74.7%
Higher Education Fund	\$ 245	\$ 248	-1.1%	\$ 9,599	\$ 37,964	-74.7%
Ky General Fund	\$ 858	\$ 868	-1.1%	\$ 31,550	\$ 129,668	-75.7%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 3,679	\$ 3,720	-1.1%	\$ 146,031	\$ 572,675	-74.5%
Backside Improvement Fund (Note 1)	\$ 1,226	\$ 1,240	-1.1%	\$ 43,902	\$ 183,407	-76.1%
Net Commission	\$ 42,266	\$ 43,251	-2.3%	\$ 1,666,753	\$ 6,458,674	-74.2%
Off Track Handle From:						
Other Kentucky Tracks	\$ 448,333	\$ 240,678	86.3%	\$ 6,132,284	\$ 7,755,013	-20.9%
Kentucky ADW's	\$ 2,354,916	\$ 1,467,799	60.4%	\$ 69,807,848	\$ 33,097,361	110.9%
Other Sources (non-taxable)	\$ 28,726,712	\$ 15,700,104	83.0%	\$ 714,051,511	\$ 439,124,178	62.6%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ 31,775,244	\$ 17,656,574	80.0%	\$ 799,590,621	\$ 517,941,022	54.4%
Average Daily Handle - On Track	\$ 15,330	\$ 27,555	-44.4%	\$ 51,607	\$ 200,870	-74.3%
Average Daily Handle - All Sources	\$ 1,985,953	\$ 1,961,842	1.2%	\$ 4,298,874	\$ 2,740,429	56.9%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 5,795,109	\$ 3,603,338	60.8%	\$ 47,776,559	\$ 73,033,141	-34.6%
Standardbred	\$ 2,029,270	\$ 734,659	176.2%	\$ 16,624,067	\$ 16,322,510	1.8%
Qtr/Arabian	\$ 71,584	\$ 38,713	84.9%	\$ 401,832	\$ 426,393	-5.8%
Total Handle	\$ 7,895,963	\$ 4,376,710	80.4%	\$ 64,802,457	\$ 89,782,045	-27.8%
TB Development Fund	\$ 113,460	\$ 72,067	57.4%	\$ 942,536	\$ 1,447,871	-34.9%
SB Development Fund	\$ 3,243	\$ 1,943	66.9%	\$ 30,219	\$ 35,078	-13.9%
QH Development Fund	\$ 989	\$ 470	110.5%	\$ 5,854	\$ 6,970	-16.0%
Equine Industry Program*	\$ 2,942	\$ 1,862	58.0%	\$ 24,465	\$ 37,248	-34.3%
Equine Drug Research	\$ 5,885	\$ 3,724	58.0%	\$ 48,930	\$ 74,496	-34.3%
Higher Education Fund	\$ 5,885	\$ 3,724	58.0%	\$ 48,930	\$ 74,496	-34.3%
Ky General Fund	\$ 44,135	\$ 27,930	58.0%	\$ 366,978	\$ 558,720	-34.3%
Total Kentucky Excise Tax	\$ 176,538	\$ 111,719	58.0%	\$ 1,467,913	\$ 2,234,878	-34.3%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

* Rate is .05% for Simulcast only

Monthly Track Report - Bluegrass Downs

March 2021

Live Racing

	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		0	6	-100.0%
On Track Handle	\$ -	\$ -		\$ -	\$ 5,930	-100.0%
Less: Return to the Public	\$ -	\$ -		\$ -	\$ 4,659	-100.0%
Less: Breakage	\$ -	\$ -		\$ -	\$ 43	-100.0%
Gross Commission	\$ -	\$ -		\$ -	\$ 1,228	-100.0%
SB Development Fund	\$ -	\$ -		\$ -	\$ 74	-100.0%
Equine Industry Program	\$ -	\$ -		\$ -	\$ 12	-100.0%
Equine Drug Research	\$ -	\$ -		\$ -	\$ 6	-100.0%
Higher Education Fund	\$ -	\$ -		\$ -	\$ 6	-100.0%
Ky General Fund	\$ -	\$ -		\$ -	\$ 6	-100.0%
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ -	\$ 104	-100.0%
Net Commission	\$ -	\$ -		\$ -	\$ 1,124	-100.0%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ -	\$ -	
Kentucky ADW's	\$ -	\$ -		\$ -	\$ -	
Other Sources (non-taxable)	\$ -	\$ -		\$ -	\$ -	
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ -	\$ 5,930	-100.0%
Average Daily Handle - On Track					\$ 988	-100.0%
Average Daily Handle - All Sources					\$ 988	-100.0%

Simulcast

Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ 639,580	-100.0%
Standardbred	\$ -	\$ -		\$ -	\$ 24,049	-100.0%
Qtr/Arabian	\$ -	\$ -		\$ -	\$ 1,243	-100.0%
Total Handle	\$ -	\$ -		\$ -	\$ 664,872	-100.0%
TB Development Fund						
SB Development Fund						
QH Development Fund						
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
Total Kentucky Excise Tax						

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - Churchill Downs

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		38	36	5.6%
On Track Handle	\$ -	\$ -		\$ 3,626,053	\$ 10,816,547	-66.5%
Less: Return to the Public	\$ -	\$ -		\$ 2,897,629	\$ 8,629,523	-66.4%
Less: Breakage	\$ -	\$ -		\$ 24,202	\$ 69,730	-65.3%
Gross Commission	\$ -	\$ -		\$ 704,222	\$ 2,117,294	-66.7%
TB Development Fund	\$ -	\$ -		\$ 27,195	\$ 81,124	-66.5%
Equine Industry Program	\$ -	\$ -		\$ 7,252	\$ 21,633	-66.5%
Equine Drug Research	\$ -	\$ -		\$ 3,626	\$ 10,817	-66.5%
Higher Education Fund	\$ -	\$ -		\$ 3,626	\$ 10,817	-66.5%
Ky General Fund	\$ -	\$ -		\$ 12,691	\$ 37,858	-66.5%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 54,391	\$ 162,248	-66.5%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 18,130	\$ 54,083	-66.5%
Net Commission	\$ -	\$ -		\$ 631,701	\$ 1,900,963	-66.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 2,703,204	\$ 2,633,990	2.6%
Kentucky ADW's	\$ -	\$ -		\$ 35,550,786	\$ 12,854,448	176.6%
Other Sources (non-taxable)	\$ -	\$ -		\$ 301,963,190	\$ 152,611,763	97.9%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 343,843,233	\$ 178,916,748	92.2%
Average Daily Handle - On Track				\$ 95,422	\$ 300,460	-68.2%
Average Daily Handle - All Sources				\$ 9,048,506	\$ 4,969,910	82.1%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,360,259	\$ 1,023,817	32.9%	\$ 7,323,812	\$ 19,914,812	-63.2%
Standardbred	\$ 27,159	\$ 6,561	313.9%	\$ 107,674	\$ 120,009	-10.3%
Qtr/Arabian	\$ 3,260	\$ 2,946	10.7%	\$ 8,493	\$ 89,972	-90.6%
Total Handle	\$ 1,390,678	\$ 1,033,324	34.6%	\$ 7,439,980	\$ 20,124,792	-63.0%
TB Development Fund	\$ 27,205	\$ 20,476	32.9%	\$ 146,476	\$ 398,296	-63.2%
SB Development Fund	\$ 543	\$ 131	313.9%	\$ 2,153	\$ 2,400	-10.3%
QH Development Fund	\$ 65	\$ 59	10.7%	\$ 170	\$ 1,799	-90.6%
Equine Industry Program*	\$ 695	\$ 517	34.6%	\$ 3,720	\$ 10,062	-63.0%
Equine Drug Research	\$ 1,391	\$ 1,033	34.6%	\$ 7,440	\$ 20,125	-63.0%
Higher Education Fund	\$ 1,391	\$ 1,033	34.6%	\$ 7,440	\$ 20,125	-63.0%
Ky General Fund	\$ 10,430	\$ 7,750	34.6%	\$ 55,800	\$ 150,936	-63.0%
Total Kentucky Excise Tax (3%)	\$ 41,720	\$ 31,000	34.6%	\$ 223,199	\$ 603,744	-63.0%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

* Rate is .05% for Simulcast only

Monthly Track Report - Ellis Park

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		25	26	-3.8%
On Track Handle	\$ -	\$ -		\$ 1,000,965	\$ 3,945,581	-74.6%
Less: Return to the Public	\$ -	\$ -		\$ 796,412	\$ 3,137,478	-74.6%
Less: Breakage	\$ -	\$ -		\$ 8,359	\$ 30,803	-72.9%
Gross Commission	\$ -	\$ -		\$ 196,195	\$ 777,300	-74.8%
TB Development Fund	\$ -	\$ -		\$ 7,507	\$ 29,592	-74.6%
Equine Industry Program	\$ -	\$ -		\$ 2,002	\$ 7,891	-74.6%
Equine Drug Research	\$ -	\$ -		\$ 1,001	\$ 3,946	-74.6%
Higher Education Fund	\$ -	\$ -		\$ 1,001	\$ 3,946	-74.6%
Ky General Fund	\$ -	\$ -		\$ 3,503	\$ 13,810	-74.6%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 15,014	\$ 59,184	-74.6%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 5,005	\$ 19,728	-74.6%
Net Commission	\$ -	\$ -		\$ 176,175	\$ 698,389	-74.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 532,769	\$ 1,357,160	-60.7%
Kentucky ADW's	\$ -	\$ -		\$ 4,074,802	\$ 2,641,942	54.2%
Other Sources (non-taxable)	\$ -	\$ -		\$ 42,409,100	\$ 37,917,649	11.8%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 48,017,636	\$ 45,862,332	4.7%
Average Daily Handle - On Track				\$ 40,039	\$ 151,753	-73.6%
Average Daily Handle - All Sources				\$ 1,920,705	\$ 1,763,936	8.9%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 904,204	\$ 615,686	46.9%	\$ 7,688,378	\$ 9,841,876	-21.9%
Standardbred	\$ 61,462	\$ 50,448	21.8%	\$ 747,985	\$ 837,951	-10.7%
Qtr/Arabian	\$ 9,827	\$ 656	1399.1%	\$ 27,830	\$ 796	3395.8%
Total Handle	\$ 975,493	\$ 666,790	46.3%	\$ 8,464,194	\$ 10,680,623	-20.8%
TB Development Fund	\$ 18,084	\$ 12,314	46.9%	\$ 153,768	\$ 196,838	-21.9%
SB Development Fund	\$ 1,229	\$ 1,009	21.8%	\$ 14,960	\$ 16,759	-10.7%
QH Development Fund	\$ 197	\$ 13	1399.1%	\$ 557	\$ 16	3395.8%
Equine Industry Program*	\$ 488	\$ 333	46.3%	\$ 4,232	\$ 5,340	-20.8%
Equine Drug Research	\$ 975	\$ 667	46.3%	\$ 8,464	\$ 10,681	-20.8%
Higher Education Fund	\$ 975	\$ 667	46.3%	\$ 8,464	\$ 10,681	-20.8%
Ky General Fund	\$ 7,316	\$ 5,001	46.3%	\$ 63,481	\$ 80,105	-20.8%
Total Kentucky Excise Tax (3%)	\$ 29,265	\$ 20,004	46.3%	\$ 253,926	\$ 320,419	-20.8%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

* Rate is .05% for Simulcast only

Monthly Track Report - Keeneland

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		22	17	29.4%
On Track Handle	\$ -	\$ -		\$ 3,152,200	\$ 17,320,852	-81.8%
Less: Return to the Public	\$ -	\$ -		\$ 2,549,822	\$ 14,044,361	-81.8%
Less: Breakage	\$ -	\$ -		\$ 108,172	\$ 108,172	0.0%
Gross Commission	\$ -	\$ -		\$ 494,206	\$ 3,168,320	-84.4%
TB Development Fund	\$ -	\$ -		\$ 23,641	\$ 129,906	-81.8%
Equine Industry Program	\$ -	\$ -		\$ 6,304	\$ 34,642	-81.8%
Equine Drug Research	\$ -	\$ -		\$ 3,152	\$ 17,321	-81.8%
Higher Education Fund	\$ -	\$ -		\$ 3,152	\$ 17,321	-81.8%
Ky General Fund	\$ -	\$ -		\$ 11,033	\$ 60,623	-81.8%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 47,283	\$ 259,813	-81.8%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 15,761	\$ 86,604	-81.8%
Net Commission	\$ -	\$ -		\$ 431,162	\$ 2,821,903	-84.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,041,783	\$ 1,361,340	-23.5%
Kentucky ADW's	\$ -	\$ -		\$ 17,248,408	\$ 10,108,626	70.6%
Other Sources (non-taxable)	\$ -	\$ -		\$ 190,086,649	\$ 131,417,098	44.6%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 211,529,040	\$ 160,207,916	32.0%
Average Daily Handle - On Track				\$ 143,282	\$ 1,018,874	-85.9%
Average Daily Handle - All Sources				\$ 9,614,956	\$ 9,423,995	2.0%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 2,038,753	\$ 1,107,777	84.0%	\$ 22,097,963	\$ 24,105,210	-8.3%
Standardbred						
Qtr/Arabian	\$ 3,529	\$ 4,341	-18.7%	\$ 47,899	\$ 53,259	-10.1%
Total Handle	\$ 2,042,283	\$ 1,112,118	83.6%	\$ 22,145,861	\$ 24,158,469	-8.3%
TB Development Fund	\$ 40,775	\$ 22,156	84.0%	\$ 441,959	\$ 482,104	-8.3%
SB Development Fund						
QH Development Fund	\$ 71	\$ 87	-18.7%	\$ 958	\$ 1,065	-10.1%
Equine Industry Program*	\$ 1,021	\$ 556	83.6%	\$ 11,073	\$ 12,079	-8.3%
Equine Drug Research	\$ 2,042	\$ 1,112	83.6%	\$ 22,146	\$ 24,158	-8.3%
Higher Education Fund	\$ 2,042	\$ 1,112	83.6%	\$ 22,146	\$ 24,158	-8.3%
Ky General Fund	\$ 15,317	\$ 8,341	83.6%	\$ 166,094	\$ 181,189	-8.3%
Total Kentucky Excise Tax (3%)	\$ 61,268	\$ 33,364	83.6%	\$ 664,376	\$ 724,754	-8.3%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

* Rate is .05% for Simulcast only

Monthly Track Report - Kentucky Downs

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		6	5	20.0%
On Track Handle	\$ -	\$ -		\$ 332,301	\$ 1,634,072	-79.7%
Less: Return to the Public	\$ -	\$ -		\$ 273,475	\$ 1,342,661	-79.6%
Less: Breakage	\$ -	\$ -		\$ 1,706	\$ 9,723	-82.5%
Gross Commission	\$ -	\$ -		\$ 57,120	\$ 281,688	-79.7%
TB Development Fund	\$ -	\$ -		\$ 2,492	\$ 12,256	-79.7%
Equine Industry Program	\$ -	\$ -		\$ 665	\$ 3,268	-79.7%
Equine Drug Research	\$ -	\$ -		\$ 332	\$ 1,634	-79.7%
Higher Education Fund	\$ -	\$ -		\$ 332	\$ 1,634	-79.7%
Ky General Fund	\$ -	\$ -		\$ 1,163	\$ 5,719	-79.7%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 4,985	\$ 24,511	-79.7%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 1,662	\$ 8,170	-79.7%
Net Commission	\$ -	\$ -		\$ 50,474	\$ 249,006	-79.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 271,022	\$ 639,152	-57.6%
Kentucky ADW's	\$ -	\$ -		\$ 3,451,557	\$ 1,843,305	87.2%
Other Sources (non-taxable)	\$ -	\$ -		\$ 55,773,563	\$ 37,123,080	50.2%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 59,828,443	\$ 41,239,609	45.1%
Average Daily Handle - On Track				\$ 55,384	\$ 326,814	-83.1%
Average Daily Handle - All Sources				\$ 9,971,407	\$ 8,247,922	20.9%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 687,427	\$ 401,492	71.2%	\$ 7,044,707	\$ 7,929,952	-11.2%
Standardbred	\$ 66,641	\$ 30,545	118.2%	\$ 631,520	\$ 533,416	18.4%
Qtr/Arabian	\$ 23,847	\$ 13,126	81.7%	\$ 176,236	\$ 163,410	7.8%
Total Handle	\$ 777,915	\$ 445,163	74.7%	\$ 7,852,463	\$ 8,626,777	-9.0%
TB Development Fund	\$ 13,749	\$ 8,030	71.2%	\$ 140,894	\$ 158,599	-11.2%
SB Development Fund	\$ 1,333	\$ 611	118.2%	\$ 12,630	\$ 10,668	18.4%
QH Development Fund	\$ 477	\$ 263	81.7%	\$ 3,525	\$ 3,268	7.8%
Equine Industry Program*	\$ 389	\$ 223	74.7%	\$ 3,926	\$ 4,313	-9.0%
Equine Drug Research	\$ 778	\$ 445	74.7%	\$ 7,852	\$ 8,627	-9.0%
Higher Education Fund	\$ 778	\$ 445	74.7%	\$ 7,852	\$ 8,627	-9.0%
Ky General Fund	\$ 5,834	\$ 3,339	74.7%	\$ 58,893	\$ 64,701	-9.0%
Total Kentucky Excise Tax (3%)	\$ 23,337	\$ 13,355	74.7%	\$ 235,574	\$ 258,803	-9.0%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

* Rate is .05% for Simulcast only

Monthly Track Report - Oak Grove

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		14	11	27.3%
On Track Handle	\$ -	\$ -		\$ 62,569	\$ 42,408	47.5%
Less: Return to the Public	\$ -	\$ -		\$ 48,692	\$ 33,069	47.2%
Less: Breakage	\$ -	\$ -		\$ 479	\$ 369	29.8%
Gross Commission	\$ -	\$ -		\$ 13,398	\$ 8,970	49.4%
SB Development Fund	\$ -	\$ -		\$ 782	\$ 530	47.5%
Equine Industry Program	\$ -	\$ -		\$ 125	\$ 85	47.5%
Equine Drug Research	\$ -	\$ -		\$ 63	\$ 42	47.5%
Higher Education Fund	\$ -	\$ -		\$ 63	\$ 42	47.5%
Ky General Fund	\$ -	\$ -		\$ 63	\$ 42	47.5%
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ 1,095	\$ 742	47.5%
Net Commission	\$ -	\$ -		\$ 12,303	\$ 8,228	49.5%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 34,003	\$ 3,108	994.0%
Kentucky ADW's	\$ -	\$ -		\$ 33,396	\$ 6,596	406.3%
Other Sources (non-taxable)	\$ -	\$ -		\$ 1,084,726	\$ 20,383	5221.7%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 1,214,694	\$ 72,495	1575.6%
Average Daily Handle - On Track				\$ 4,469	\$ 3,855	15.9%
Average Daily Handle - All Sources				\$ 86,764	\$ 6,590	1216.5%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 122,096	\$ -		\$ 649,765	\$ -	
Standardbred	\$ 24,833	\$ -		\$ 113,164	\$ -	
Qtr/Arabian	\$ 4,354	\$ -		\$ 14,043	\$ -	
Total Handle	\$ 151,284	\$ -		\$ 776,971	\$ -	
TB Development Fund						
SB Development Fund						
QH Development Fund						
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
Total Kentucky Excise Tax						

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - The Red Mile

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	0	0		30	35	-14.3%
On Track Handle	\$ -	\$ -		\$ 756,104	\$ 1,234,783	-38.8%
Less: Return to the Public	\$ -	\$ -		\$ 584,448	\$ 951,977	-38.6%
Less: Breakage	\$ -	\$ -		\$ (2,879)	\$ 1,215	-337.0%
Gross Commission	\$ -	\$ -		\$ 174,535	\$ 281,590	-38.0%
SB Development Fund	\$ -	\$ -		\$ 9,451	\$ 15,435	-38.8%
Equine Industry Program	\$ -	\$ -		\$ 1,512	\$ 2,470	-38.8%
Equine Drug Research	\$ -	\$ -		\$ 756	\$ 1,235	-38.8%
Higher Education Fund	\$ -	\$ -		\$ 756	\$ 1,235	-38.8%
Ky General Fund	\$ -	\$ -		\$ 756	\$ 1,235	-38.8%
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ 13,232	\$ 21,609	-38.8%
Net Commission	\$ -	\$ -		\$ 161,303	\$ 259,982	-38.0%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 37,080	\$ 49,755	-25.5%
Kentucky ADW's	\$ -	\$ -		\$ 211,311	\$ 168,660	25.3%
Other Sources (non-taxable)	\$ -	\$ -		\$ 9,989,466	\$ 6,343,091	57.5%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 10,993,960	\$ 7,796,289	41.0%
Average Daily Handle - On Track				\$ 25,203	\$ 35,280	-28.6%
Average Daily Handle - All Sources				\$ 366,465	\$ 222,751	64.5%
Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ 1,842,273	\$ 637,505	189.0%	\$ 14,999,960	\$ 14,544,559	3.1%
Qtr/Arabian	\$ 17,792	\$ 15,230	16.8%	\$ 95,099	\$ 76,669	24.0%
Total Handle	\$ 1,860,065	\$ 652,735	185.0%	\$ 15,095,059	\$ 14,621,228	3.2%
TB Development Fund						
SB Development Fund						
QH Development Fund						
Equine Industry Program						
Equine Drug Research						
Higher Education Fund						
Ky General Fund						
Total Kentucky Excise Tax						

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - Turfway Park

March 2021

Live Racing						
	Mar-21	Mar-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	16	9	77.8%	51	53	-3.8%
On Track Handle	\$ 245,283	\$ 247,993	-1.1%	\$ 668,788	\$ 2,964,297	-77.4%
Less: Return to the Public	\$ 196,357	\$ 198,480	-1.1%	\$ 535,447	\$ 2,369,042	-77.4%
Less: Breakage	\$ 1,754	\$ 1,302	34.7%	\$ 4,155	\$ 16,890	-75.4%
Gross Commission	\$ 47,172	\$ 48,211	-2.2%	\$ 129,187	\$ 578,366	-77.7%
TB Development Fund	\$ 1,840	\$ 1,860	-1.1%	\$ 5,016	\$ 22,232	-77.4%
Equine Industry Program	\$ 491	\$ 496	-1.1%	\$ 1,338	\$ 5,929	-77.4%
Equine Drug Research	\$ 245	\$ 248	-1.1%	\$ 669	\$ 2,964	-77.4%
Higher Education Fund	\$ 245	\$ 248	-1.1%	\$ 669	\$ 2,964	-77.4%
Ky General Fund	\$ 858	\$ 868	-1.1%	\$ 2,341	\$ 10,375	-77.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 3,679	\$ 3,720	-1.1%	\$ 10,032	\$ 44,464	-77.4%
Backside Improvement Fund (Note 1)	\$ 1,226	\$ 1,240	-1.1%	\$ 3,344	\$ 14,821	-77.4%
Net Commission	\$ 42,266	\$ 43,251	-2.3%	\$ 115,811	\$ 519,080	-77.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ 448,333	\$ 240,678	86.3%	\$ 1,392,320	\$ 1,710,508	-18.6%
Kentucky ADW's	\$ 2,354,916	\$ 1,467,799	60.4%	\$ 8,482,040	\$ 5,473,784	55.0%
Other Sources (non-taxable)	\$ 28,726,712	\$ 15,700,104	83.0%	\$ 103,468,913	\$ 73,691,114	40.4%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ 31,775,244	\$ 17,656,574	80.0%	\$ 114,012,061	\$ 83,839,703	36.0%
Average Daily Handle - On Track	\$ 15,330	\$ 27,555	-44.4%	\$ 13,113	\$ 55,930	-76.6%
Average Daily Handle - All Sources	\$ 1,985,953	\$ 1,961,842	1.2%	\$ 2,235,531	\$ 1,581,881	41.3%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 682,370	\$ 454,565	50.1%	\$ 2,971,933	\$ 10,601,711	-72.0%
Standardbred	\$ 6,902	\$ 9,599	-28.1%	\$ 23,764	\$ 262,528	-90.9%
Qtr/Arabian	\$ 8,975	\$ 2,414	271.8%	\$ 32,233	\$ 41,046	-21.5%
Total Handle	\$ 698,247	\$ 466,579	49.7%	\$ 3,027,930	\$ 10,905,284	-72.2%
TB Development Fund	\$ 13,647	\$ 9,091	50.1%	\$ 59,439	\$ 212,034	-72.0%
SB Development Fund	\$ 138	\$ 192	-28.1%	\$ 475	\$ 5,251	-90.9%
QH Development Fund	\$ 179	\$ 48	271.8%	\$ 645	\$ 821	-21.5%
Equine Industry Program*	\$ 349	\$ 233	49.7%	\$ 1,514	\$ 5,453	-72.2%
Equine Drug Research	\$ 698	\$ 467	49.7%	\$ 3,028	\$ 10,905	-72.2%
Higher Education Fund	\$ 698	\$ 467	49.7%	\$ 3,028	\$ 10,905	-72.2%
Ky General Fund	\$ 5,237	\$ 3,499	49.7%	\$ 22,709	\$ 81,790	-72.2%
Total Kentucky Excise Tax (3%)	\$ 20,947	\$ 13,997	49.7%	\$ 90,838	\$ 327,159	-72.2%

Note 1: The Backside Improvement Fund is funded by 0.5% of Live Handle, separately from the Excise Tax, for Live Thoroughbred Racing conducted by associations per KRS 230.3615.

* Rate is .05% for Simulcast only

Kentucky Resident Advance Deposit Wagering Report March, 2021

	Mar-21	Mar-20	% Change	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	\$ 2,354,916	\$ 1,467,799	60.4%	\$ 79,027,148	\$ 33,097,254	138.8%
Total Out-of State Handle	\$ 25,313,746	\$ 20,253,134	25.0%	\$ 220,018,140	\$ 139,929,369	57.2%
Total Handle (TH)	\$ 27,668,663	\$ 21,720,932	27.4%	\$ 299,045,288	\$ 173,026,624	72.8%
Host Track (42.5% Allocation)	\$ 58,796	\$ 46,157	27.4%	\$ 635,471	\$ 367,682	72.8%
Purse (42.5% Allocation)	\$ 58,796	\$ 46,157	27.4%	\$ 635,471	\$ 367,682	72.8%
KY General Fund (15% Allocation)	\$ 20,751	\$ 16,291	27.4%	\$ 224,284	\$ 129,770	72.8%
Total KY Excise Tax (.5% of TH)	\$ 138,343	\$ 108,605	27.4%	\$ 1,495,226	\$ 865,133	72.8%



Kentucky Resident Advance Deposit Wagering Report for March 2021

AmWest Entertainment	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.12%	\$ 97,505	\$ 103,003	-5.3%
Total Out-of State Handle	0.25%	\$ 62,263	\$ 61,886	0.6%	0.42%	\$ 921,420	\$ 472,500	95.0%
Total Handle (TH)	0.23%	\$ 62,263	\$ 61,886	0.6%	0.34%	\$ 1,018,925	\$ 575,503	77.0%
Host Track (42.5% Allocation)		\$ 132	\$ 132	0.6%		\$ 2,165	\$ 1,223	77.0%
Purse (42.5% Allocation)		\$ 132	\$ 132	0.6%		\$ 2,165	\$ 1,223	77.0%
KY General Fund (15% Allocation)		\$ 47	\$ 46	0.6%		\$ 764	\$ 432	77.0%
Total KY Excise Tax (.5% of TH)		\$ 311	\$ 309	0.6%		\$ 5,095	\$ 2,878	77.0%

eBet	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.06%	\$ 1,393	\$ 2,887	-51.7%	0.07%	\$ 57,831	\$ 28,341	104.1%
Total Out-of State Handle	0.41%	\$ 104,575	\$ 46,016	127.3%	0.33%	\$ 725,944	\$ 502,773	44.4%
Total Handle (TH)	0.38%	\$ 105,968	\$ 48,903	116.7%	0.26%	\$ 783,775	\$ 531,114	47.6%
Host Track (42.5% Allocation)		\$ 225	\$ 104	116.7%		\$ 1,666	\$ 1,129	47.6%
Purse (42.5% Allocation)		\$ 225	\$ 104	116.7%		\$ 1,666	\$ 1,129	47.6%
KY General Fund (15% Allocation)		\$ 79	\$ 37	116.7%		\$ 588	\$ 398	47.6%
Total KY Excise Tax (.5% of TH)		\$ 530	\$ 245	116.7%		\$ 3,919	\$ 2,656	47.6%

Lien Games	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.02%	\$ 13,812	\$ 5,929	133.0%
Total Out-of State Handle	0.17%	\$ 43,661	\$ 12,707	243.6%	0.12%	\$ 274,765	\$ 120,238	128.5%
Total Handle (TH)	0.16%	\$ 43,661	\$ 12,707	243.6%	0.10%	\$ 288,577	\$ 126,167	128.7%
Host Track (42.5% Allocation)		\$ 93	\$ 27	243.6%		\$ 613	\$ 268	128.7%
Purse (42.5% Allocation)		\$ 93	\$ 27	243.6%		\$ 613	\$ 268	128.7%
KY General Fund (15% Allocation)		\$ 33	\$ 10	243.6%		\$ 216	\$ 95	128.7%
Total KY Excise Tax (.5% of TH)		\$ 218	\$ 64	243.6%		\$ 1,443	\$ 631	128.7%

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

NYRabets	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	7.11%	\$ 167,509	\$ 18,310	814.9%	2.78%	\$ 2,194,080	\$ 585,245	274.9%
Total Out-of State Handle	5.16%	\$ 1,305,165	\$ 364,312	258.3%	3.58%	\$ 7,868,150	\$ 3,093,384	154.4%
Total Handle (TH)	5.32%	\$ 1,472,674	\$ 382,621	284.9%	3.36%	\$ 10,062,230	\$ 3,678,628	173.5%
Host Track (42.5% Allocation)		\$ 3,129	\$ 813	284.9%		\$ 21,382	\$ 7,817	173.5%
Purse (42.5% Allocation)		\$ 3,129	\$ 813	284.9%		\$ 21,382	\$ 7,817	173.5%
KY General Fund (15% Allocation)		\$ 1,105	\$ 287	284.9%		\$ 7,547	\$ 2,759	173.5%
Total KY Excise Tax (.5% of TH)		\$ 7,363	\$ 1,913	284.9%		\$ 50,311	\$ 18,393	173.5%

TVG	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	29.45%	\$ 693,601	\$ 522,356	32.8%	27.38%	\$ 21,633,841	\$ 9,129,040	137.0%
Total Out-of State Handle	32.80%	\$ 8,302,603	\$ 7,215,243	15.1%	34.89%	\$ 76,761,394	\$ 48,227,041	59.2%
Total Handle (TH)	32.51%	\$ 8,996,203	\$ 7,737,598	16.3%	32.90%	\$ 98,395,234	\$ 57,356,082	71.6%
Host Track (42.5% Allocation)		\$ 19,117	\$ 16,442	16.3%		\$ 209,090	\$ 121,882	71.6%
Purse (42.5% Allocation)		\$ 19,117	\$ 16,442	16.3%		\$ 209,090	\$ 121,882	71.6%
KY General Fund (15% Allocation)		\$ 6,747	\$ 5,803	16.3%		\$ 73,796	\$ 43,017	71.6%
Total KY Excise Tax (.5% of TH)		\$ 44,981	\$ 38,688	16.3%		\$ 491,976	\$ 286,780	71.6%

TwinSpires	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	56.58%	\$ 1,332,447	\$ 827,371	61.0%	59.32%	\$ 46,875,661	\$ 19,038,841	146.2%
Total Out-of State Handle	48.90%	\$ 12,378,100	\$ 10,052,750	23.1%	49.25%	\$ 108,362,258	\$ 70,380,964	54.0%
Total Handle (TH)	49.55%	\$ 13,710,547	\$ 10,880,121	26.0%	51.91%	\$ 155,237,919	\$ 89,419,805	73.6%
Host Track (42.5% Allocation)		\$ 29,135	\$ 23,120	26.0%		\$ 329,881	\$ 190,017	73.6%
Purse (42.5% Allocation)		\$ 29,135	\$ 23,120	26.0%		\$ 329,881	\$ 190,017	73.6%
KY General Fund (15% Allocation)		\$ 10,283	\$ 8,160	26.0%		\$ 116,428	\$ 67,065	73.6%
Total KY Excise Tax (.5% of TH)		\$ 68,553	\$ 54,401	26.0%		\$ 776,190	\$ 447,099	73.6%

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

Watch and Wager	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.22%	\$ 5,227	\$ 2,338	123.5%	0.05%	\$ 39,759	\$ 44,860	-11.4%
Total Out-of State Handle	0.29%	\$ 73,398	\$ 25,469	188.2%	0.12%	\$ 256,246	\$ 234,812	9.1%
Total Handle (TH)	0.28%	\$ 78,625	\$ 27,807	182.8%	0.10%	\$ 296,004	\$ 279,672	5.8%
Host Track (42.5% Allocation)		\$ 167	\$ 59	182.8%		\$ 629	\$ 594	5.8%
Purse (42.5% Allocation)		\$ 167	\$ 59	182.8%		\$ 629	\$ 594	5.8%
KY General Fund (15% Allocation)		\$ 59	\$ 21	182.8%		\$ 222	\$ 210	5.8%
Total KY Excise Tax (.5% of TH)		\$ 393	\$ 139	182.8%		\$ 1,480	\$ 1,398	5.8%

Xpressbet	% of Total	Mar-21	Mar-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	6.57%	\$ 154,739	\$ 94,537	63.7%	10.27%	\$ 8,114,660	\$ 4,161,995	95.0%
Total Out-of State Handle	12.03%	\$ 3,043,982	\$ 2,474,751	23.0%	11.29%	\$ 24,847,964	\$ 16,897,657	47.0%
Total Handle (TH)	11.56%	\$ 3,198,721	\$ 2,569,288	24.5%	11.02%	\$ 32,962,624	\$ 21,059,652	56.5%
Host Track (42.5% Allocation)		\$ 6,797	\$ 5,460	24.5%		\$ 70,046	\$ 44,752	56.5%
Purse (42.5% Allocation)		\$ 6,797	\$ 5,460	24.5%		\$ 70,046	\$ 44,752	56.5%
KY General Fund (15% Allocation)		\$ 2,399	\$ 1,927	24.5%		\$ 24,722	\$ 15,795	56.5%
Total KY Excise Tax (.5% of TH)		\$ 15,994	\$ 12,846	24.5%		\$ 164,813	\$ 105,298	56.5%

Kentucky Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 531,566,088	\$ 132,401,726	301.5%	\$ 3,055,537,160	\$ 2,047,363,706	49.2%
Less: Returned to Public	\$ 484,387,300	\$ 121,081,138	300.1%	\$ 2,784,737,708	\$ 1,873,282,154	48.7%
Less: Breakage	\$ 98,951	\$ 53,611		\$ 701,176	\$ 861,761	
Less: Change in Pools (Note 6)	\$ 861,595	\$ 211,118		\$ 5,550,136	\$ 1,968,890	
Gross Commission	<u>\$ 46,218,242</u>	<u>\$ 11,055,859</u>	318.0%	<u>\$ 264,548,141</u>	<u>\$ 171,250,902</u>	54.5%
TB Development Fund (Note 1)	\$ 3,049,071	\$ 915,377	233.1%	\$ 18,311,551	\$ 14,113,006	29.7%
SB Development Fund (Note 2)	\$ 1,250,233	\$ 103,515	1107.8%	\$ 6,139,971	\$ 1,656,296	270.7%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 3,674,187	\$ 967,134	279.9%	\$ 20,091,536	\$ 13,651,154	47.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 7,973,491</u>	<u>\$ 1,986,026</u>	301.5%	<u>\$ 45,833,057</u>	<u>\$ 30,710,456</u>	49.2%
% of Gross Commission	17.3%	18.0%		17.3%	17.9%	
Net Commission + Breakage	\$ 38,343,702	\$ 9,123,445	320.3%	\$ 219,416,259	\$ 141,402,207	55.2%
% of Total Handle	7.21%	6.89%		7.18%	6.91%	
Number of HHR Terminals	4,018	2,991	34.3%	3,630	2,991	21.4%
Average Daily Handle	\$ 17,147,293	\$ 8,826,782	94.3%	\$ 11,151,595	\$ 7,904,879	41.1%
Handle/Day/Terminal	\$ 4,268	\$ 2,951	44.6%	\$ 3,072	\$ 2,643	16.2%
Gross Commission / Day /Terminal	\$ 371	\$ 246	50.6%	\$ 266	\$ 221	20.3%
	March -21	February - 21	% Change	Since Inception		
Total Handle	\$ 531,566,088	\$ 322,127,130	65.0%	Total Handle	\$ 11,091,177,270	
Total Kentucky Excise Tax	\$ 7,973,491	\$ 4,831,907	65.0%	Total Kentucky Excise Tax	\$ 166,367,659	
Average Daily Handle	\$ 17,147,293	\$ 11,504,540	49.0%	Total KY General Fund	\$ 67,964,656	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.

Derby City Gaming Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 167,883,000	\$ 56,584,550	196.7%	\$ 985,587,057	\$ 866,815,033	13.7%
Less: Returned to Public	\$ 153,008,303	\$ 51,480,694	197.2%	\$ 896,290,069	\$ 787,735,371	13.8%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ (145,949)	\$ 109,442		\$ 1,224,373	\$ 301,384	
Gross Commission	<u>\$ 15,020,646</u>	<u>\$ 4,994,414</u>	200.7%	<u>\$ 88,072,615</u>	<u>\$ 78,778,278</u>	11.8%
TB Development Fund (Note 1)	\$ 1,259,123	\$ 424,384	196.7%	\$ 7,391,903	\$ 6,501,113	13.7%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 250,499	\$ 271,057	-7.6%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 123,322	\$ 133,443	-7.6%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 123,322	\$ 133,443	-7.6%
Kentucky General Fund (Note 5)	\$ 1,259,123	\$ 424,384	196.7%	\$ 6,894,759	\$ 5,963,169	15.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,518,245</u>	<u>\$ 848,768</u>	196.7%	<u>\$ 14,783,806</u>	<u>\$ 13,002,225</u>	13.7%
% of Gross Commission	16.8%	17.0%		16.8%	16.5%	
Net Commission + Breakage	\$ 12,502,401	\$ 4,145,646	201.6%	\$ 73,288,809	\$ 65,776,052	11.4%
% of Total Handle	7.45%	7.33%		7.44%	7.59%	
Number of HHR Terminals	850	1,000	-15.0%	726	1,000	-27.4%
Average Daily Handle	\$ 5,415,581	\$ 3,772,303	43.6%	\$ 3,597,033	\$ 3,346,776	7.5%
Handle/Day/Terminal	\$ 6,371	\$ 3,772	68.9%	\$ 4,232	\$ 3,347	26.4%
Gross Commission / Day /Terminal	\$ 570	\$ 333	71.2%	\$ 378	\$ 304	24.3%
	March -21	February - 21	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 167,883,000	\$ 103,460,941	62.27%	Total Handle	\$ 2,609,970,389	
Total Kentucky Excise Tax	\$ 2,518,245	\$ 1,551,914	62.27%	Total Kentucky Excise Tax	\$ 39,149,556	
Average Daily Handle	\$ 5,415,581	\$ 3,695,034	46.56%	Total KY General Fund	\$ 18,434,791	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.

Ellis Park Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 20,476,966	\$ 7,309,480	180.1%	\$ 156,007,809	\$ 86,961,352	79.4%
Less: Returned to Public	\$ 18,731,661	\$ 6,664,719	181.1%	\$ 142,323,504	\$ 79,755,473	78.4%
Less: Breakage	\$ 2,692	\$ 385		\$ 18,259	\$ 7,345	
Less: Change in Pools (Note 6)	\$ (7,371)	\$ (14,731)		\$ 185,229	\$ (12,882)	
Gross Commission	<u>\$ 1,749,983</u>	<u>\$ 659,108</u>	165.5%	<u>\$ 13,480,819</u>	<u>\$ 7,211,416</u>	86.9%
TB Development Fund (Note 1)	\$ 153,577	\$ 54,821	180.1%	\$ 1,170,059	\$ 652,210	79.4%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 46,371	\$ 28,250	64.1%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 22,829	\$ 13,908	64.1%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 22,829	\$ 13,908	64.1%
Kentucky General Fund (Note 5)	\$ 153,577	\$ 54,821	180.1%	\$ 1,078,031	\$ 596,145	80.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 307,154</u>	<u>\$ 109,642</u>	180.1%	<u>\$ 2,340,117</u>	<u>\$ 1,304,420</u>	79.4%
% of Gross Commission	17.6%	16.6%		17.4%	18.1%	
Net Commission + Breakage	\$ 1,445,521	\$ 549,850	162.9%	\$ 11,158,961	\$ 5,914,340	88.7%
% of Total Handle	7.06%	7.52%		7.15%	6.80%	
Number of HHR Terminals	209	300	-30.3%	190	300	-36.7%
Average Daily Handle	\$ 660,547	\$ 487,299	35.6%	\$ 569,372	\$ 335,758	69.6%
Handle/Day/Terminal	\$ 3,161	\$ 1,624	94.6%	\$ 2,724	\$ 1,119	143.4%
Gross Commission / Day /Terminal	\$ 270	\$ 146	84.4%	\$ 235	\$ 93	153.6%
	March -21	February - 21	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 20,476,966	\$ 12,859,979	59.2%	Total Handle	\$ 690,748,558	
Total Kentucky Excise Tax	\$ 307,154	\$ 192,900	59.2%	Total Kentucky Excise Tax	\$ 10,361,228	
Average Daily Handle	\$ 660,547	\$ 459,285	43.8%	Total KY General Fund	\$ 4,169,386	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.

Kentucky Downs Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 168,568,944	\$ 47,804,745	252.6%	\$ 1,017,310,223	\$ 762,328,217	33.4%
Less: Returned to Public	\$ 153,888,268	\$ 43,943,420	250.2%	\$ 929,775,165	\$ 701,971,517	32.5%
Less: Breakage	\$ 29,435	\$ 16,072		\$ 183,800	\$ 153,487	
Less: Change in Pools (Note 6)	\$ 303,134	\$ 61,883		\$ 596,816	\$ 159,999	
Gross Commission	<u>\$ 14,348,108</u>	<u>\$ 3,783,369</u>	279.2%	<u>\$ 86,754,441</u>	<u>\$ 60,043,214</u>	44.5%
TB Development Fund (Note 1)	\$ 1,264,267	\$ 358,536	252.6%	\$ 7,629,827	\$ 5,717,462	33.4%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 246,916	\$ 257,689	-4.2%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 121,559	\$ 126,862	-4.2%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 121,559	\$ 126,862	-4.2%
Kentucky General Fund (Note 5)	\$ 1,264,267	\$ 358,536	252.6%	\$ 7,139,792	\$ 5,206,048	37.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,528,534</u>	<u>\$ 717,071</u>	252.6%	<u>\$ 15,259,653</u>	<u>\$ 11,434,923</u>	33.4%
% of Gross Commission	17.6%	19.0%		17.6%	19.0%	
Net Commission + Breakage	\$ 11,849,009	\$ 3,082,370	284.4%	\$ 71,678,588	\$ 48,761,778	47.0%
% of Total Handle	7.03%	6.45%		7.05%	6.40%	
Number of HHR Terminals	1,005	753	33.5%	853	753	13.3%
Average Daily Handle	\$ 5,437,708	\$ 3,186,983	70.6%	\$ 3,712,811	\$ 2,943,352	26.1%
Handle/Day/Terminal	\$ 5,411	\$ 4,232	27.8%	\$ 3,694	\$ 3,909	-5.5%
Gross Commission / Day /Terminal	\$ 461	\$ 335	37.5%	\$ 315	\$ 308	2.3%
	March -21	February - 21	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 168,568,944	\$ 106,986,907	57.6%	Total Handle	\$ 5,488,509,159	
Total Kentucky Excise Tax	\$ 2,528,534	\$ 1,604,804	57.6%	Total Kentucky Excise Tax	\$ 82,327,637	
Average Daily Handle	\$ 5,437,708	\$ 3,820,961	42.3%	Total KY General Fund	\$ 33,022,699	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.

KRM Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 55,869,535	\$ 20,702,951	169.9%	\$ 375,356,144	\$ 331,259,103	13.3%
Less: Returned to Public	\$ 50,794,131	\$ 18,992,305	167.4%	\$ 343,695,154	\$ 303,819,792	13.1%
Less: Breakage	\$ 66,824	\$ 37,155		\$ 499,117	\$ 700,929	
Less: Change in Pools (Note 6)	\$ 440,799	\$ 54,523		\$ 1,491,925	\$ 1,520,389	
Gross Commission	<u>\$ 4,567,781</u>	<u>\$ 1,618,968</u>	182.1%	<u>\$ 29,669,948</u>	<u>\$ 25,217,995</u>	17.7%
TB Development Fund (Note 1)	\$ 209,511	\$ 77,636	169.9%	\$ 1,407,586	\$ 1,242,222	13.3%
SB Development Fund (Note 2)	\$ 279,348	\$ 103,515	169.9%	\$ 1,876,781	\$ 1,656,296	13.3%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 106,214	\$ 93,004	14.2%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 52,290	\$ 45,787	14.2%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 52,290	\$ 45,787	14.2%
Kentucky General Fund (Note 5)	\$ 349,185	\$ 129,393	169.9%	\$ 2,135,182	\$ 1,885,792	13.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 838,043</u>	<u>\$ 310,544</u>	169.9%	<u>\$ 5,630,342</u>	<u>\$ 4,968,887</u>	13.3%
% of Gross Commission	18.3%	19.2%		19.0%	19.7%	
Net Commission + Breakage	\$ 3,796,562	\$ 1,345,578	182.2%	\$ 24,538,723	\$ 20,950,037	17.1%
% of Total Handle	6.80%	6.50%		6.54%	6.32%	
Number of HHR Terminals	495	938	-47.2%	451	938	-51.9%
Average Daily Handle	\$ 1,802,243	\$ 1,380,197	30.6%	\$ 1,477,780	\$ 1,283,950	15.1%
Handle/Day/Terminal	\$ 3,641	\$ 1,471	147.4%	\$ 2,985	\$ 1,369	118.1%
Gross Commission / Day /Terminal	\$ 298	\$ 115	158.7%	\$ 236	\$ 104	126.5%
	March -21	February - 21	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 55,869,535	\$ 22,788,757	145.2%	Total Handle	\$ 1,780,673,236	
Total Kentucky Excise Tax	\$ 838,043	\$ 341,831	145.2%	Total Kentucky Excise Tax	\$ 26,710,099	
Average Daily Handle	\$ 1,802,243	\$ 1,424,297	26.5%	Total KY General Fund	\$ 9,494,008	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.

Newport Racing and Gaming Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 21,679,110	\$ -		\$ 94,956,932	\$ -	
Less: Returned to Public	\$ 19,603,472	\$ -		\$ 85,509,096	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 59,606	\$ -		\$ 476,468	\$ -	
Gross Commission	<u>\$ 2,016,032</u>	<u>\$ -</u>		<u>\$ 8,971,368</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 162,593	\$ -		\$ 712,177	\$ -	
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5)	\$ 162,593	\$ -		\$ 712,177	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 325,187</u>	<u>\$ -</u>		<u>\$ 1,424,354</u>	<u>\$ -</u>	
% of Gross Commission	16.1%			15.9%		
Net Commission + Breakage	\$ 1,690,846			\$ 7,547,014		
% of Total Handle	7.80%			7.95%		
<hr/>						
Number of HHR Terminals	500			449		
Average Daily Handle	\$ 699,326			\$ 521,741		
Handle/Day/Terminal	\$ 1,399			\$ 1,043		
Gross Commission / Day /Terminal	\$ 130			\$ 99		
<hr/>						
	March -21	February - 21	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 21,679,110	\$ 14,572,790	48.8%	Total Handle	\$	94,956,932
Total Kentucky Excise Tax	\$ 325,187	\$ 218,592	48.8%	Total Kentucky Excise Tax	\$	1,424,354
Average Daily Handle	\$ 699,326	\$ 520,457	34.4%	Total KY General Fund	\$	712,177

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.

Oak Grove Historical Horse Racing Report for March, 2021

	March -21	March - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 97,088,533	\$ -		\$ 426,318,996	\$ -	
Less: Returned to Public	\$ 88,361,464	\$ -		\$ 387,144,720	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 211,376	\$ -		\$ 1,575,325	\$ -	
Gross Commission	<u>\$ 8,515,692</u>	<u>\$ -</u>		<u>\$ 37,598,951</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
SB Development Fund (Note 2)	\$ 970,885			\$ 4,263,190		
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5)	\$ 485,443	\$ -		\$ 2,131,595	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,456,328</u>	<u>\$ -</u>		<u>\$ 6,394,785</u>	<u>\$ -</u>	
% of Gross Commission	17.1%			17.0%		
Net Commission + Breakage	\$ 7,059,364			\$ 31,204,166		
% of Total Handle	7.27%			7.32%		
Number of HHR Terminals	959			961		
Average Daily Handle	\$ 3,131,888			\$ 2,175,097		
Handle/Day/Terminal	\$ 3,266			\$ 2,268		
Gross Commission / Day /Terminal	\$ 286			\$ 200		
	March -21	February - 21	% Change	Since Inception (September 16, 2020)		
Total Handle	\$ 97,088,533	\$ 61,457,756	58.0%	Total Handle	\$ 426,318,996	
Total Kentucky Excise Tax	\$ 1,456,328	\$ 921,866	58.0%	Total Kentucky Excise Tax	\$ 6,394,785	
Average Daily Handle	\$ 3,131,888	\$ 2,194,920	42.7%	Total KY General Fund	\$ 2,131,595	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM.

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

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

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

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

Note 6: Represents the net change in all wagering pools.