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

												iviay	2021											
		Thorough	nbred	Standa	rdbred		H/Other elopment	Eq	quine Indu	istry	Equine D	rug	Higher E	ducation	Bac	kside	ADW Host	Track	ADW P	urse	Kentucky Ge	eneral	Total Excise	е Тах
Racetrack/ADW	I	Developme	nt Fund	Developn	nent Fund		Fund		Program	า	Progra	m	Pro	ram	Improv	ement *	Allocat	ion	Alloca	tion	Fund		FYTD	
			% of Fund		% of Fund		% of Fun	d	%	of Fund		% of Fund		% of Fund		% of Fund		% of Fund						
		FYTD	Total	FYTD	Total	FYTE	Total	FY	/TD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total	FYTD	Total
Live	\$	339,883	1.3%	\$ 10,23	3 0.1%			\$ 9	92,274	11.9%	\$ 46,136	10.7%	\$ 46,136	10.7%	\$ 226,588	100.0%					\$ 159,429	0.6%	\$ 920,678	1.4%
Churchill Downs	\$	232,044	0.9%					\$ 6	51,878	8.0%	\$ 30,939	7.1%	\$ 30,939	7.1%	\$ 154,696	68.3%					\$ 108,287	0.4%	\$ 618,783	0.9%
Ellis Park	\$	7,507	0.0%					\$	2,001	0.3%	\$ 1,001	0.2%	\$ 1,000	0.2%	\$ 5,005	2.2%					\$ 3,503	0.0%	\$ 20,020	0.0%
Keeneland	\$	92,823	0.4%					\$ 2	24,754	3.2%	\$ 12,376	2.9%	\$ 12,376	2.9%	\$ 61,882	27.3%					\$ 43,318	0.2%	\$ 247,529	0.4%
Kentucky Downs	\$	2,492	0.0%					\$	665	0.1%	\$ 332	0.1%	\$ 332	0.1%	\$ 1,662	0.7%					\$ 1,163	0.0%	\$ 6,646	0.0%
Oak Grove				\$ 78	2 0.0%			\$	125	0.0%	\$ 62	0.0%	\$ 62	0.0%							\$ 62	0.0%	\$ 1,093	0.0%
The Red Mile				\$ 9,45	1 0.1%			\$	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	1.5%					\$ 2,340	0.0%	\$ 13,375	0.0%
		1,295,413	5.0%	\$ 36,79		_			33,507	11070	\$ 67,024	10.070	\$ 67,024								\$ 502,680	1.8%	. , ,	3.0%
Churchill Downs	\$	214,255	0.8%	\$ 2,35					5,419	,.	\$ 10,841	2.5%	\$ 10,843								\$ 81,326	0.3%	\$ 325,295	0.5%
Ellis Park	\$	202,555	0.8%	\$ 17,68	9 0.2%	'			5,524		\$ 11,049	2.6%	. ,								\$ 82,865		\$ 331,464	0.5%
Keeneland	\$	591,518	2.3%			\$ 1,0			14,816		\$ 29,631		\$ 29,633								\$ 222,231		\$ 888,925	1.3%
Kentucky Downs	\$	195,036	0.8%	\$ 15,79	0 0.2%	\$ 5,0	52 61.0%	6 \$	5,395	0.7%	\$ 10,796	2.5%	\$ 10,796	2.5%							\$ 80,954	0.3%	\$ 323,819	0.5%
Oak Grove	\$	-	0.0%	\$ -																				
The Red Mile	١.							.1.																
Turfway Park	\$	92,049	0.4%	\$ 95	4 0.0%	\$ 1,1	38 13.8%	\$	2,353	0.3%	\$ 4,707	1.1%	\$ 4,70	1.1%							\$ 35,303	0.1%	\$ 141,211	0.2%
ADW																	\$ 882,453	100.0%	\$ 882.453	100.0%	\$ 311,458	1.1%	\$ 2,076,364	3.1%
Amwest																	\$ 2,712	0.3%	, , , , , ,	0.3%		0.0%	\$ 6,382	0.0%
eBet																	\$ 2,069	0.2%		0.2%			\$ 4,869	0.0%
Lien Games																	\$ 822	0.1%	. ,	0.1%			\$ 1,933	0.0%
NYRA																	\$ 26.940	3.1%	\$ 26,940	3.1%		0.0%	\$ 63,391	0.1%
TVG																	\$ 284,077	32.2%	. ,	32.2%			\$ 668,416	1.0%
TwinSpires																	\$ 473,572	53.7%		53.7%			\$ 1,114,287	1.7%
Watch and Wager																	\$ 853	0.1%		0.1%		0.0%	\$ 2,006	0.0%
XpressBet																	\$ 91,408	10.4%		10.4%			\$ 215,080	0.3%
HHR	\$ 2	4,353,535	93.7%	\$ 8,692,81	8 99.5%			\$ 65	50,000	00.070	\$ 320,000	73.9%	\$ 320,000								\$ 27,409,946		\$ 61,746,299	92.5%
Derby City Gaming		9,848,485	37.9%						50,499		\$ 123,323	28.5%	\$ 123,323								\$ 9,351,341		\$ 19,696,972	29.5%
Ellis Park	\$:	1,450,151	5.6%						46,370	6.0%	\$ 22,828	5.3%	\$ 22,828								\$ 1,358,123		\$ 2,900,301	4.3%
Keeneland/Red Mile	\$	1,853,115	7.1%	\$ 2,470,82	0 28.3%			\$ 10	06,214	13.7%	\$ 52,290	12.1%	\$ 52,290	12.1%							\$ 2,877,731	10.1%	\$ 7,412,460	11.1%
Kentucky Downs	\$ 10	0,107,543	38.9%					\$ 24	46,917	31.8%	\$ 121,559	28.1%	\$ 121,559	28.1%							\$ 9,617,508	33.9%	\$ 20,215,086	30.3%
Newport Racing	\$:	1,008,340	3.9%					\$	-	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 1,008,340	3.6%	\$ 2,016,680	3.0%
Oak Grove	\$	85,902	0.3%	\$ 6,221,99	8 71.2%			\$	-	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 3,196,902	11.3%	\$ 9,504,801	14.2%
Grand Total	\$ 2	5,988,830	100.0%	\$ 8,739,84	1 100.0%	\$ 8,2	76 100%	6 \$ 77	75,781	100.0%	\$ 433,160	100.0%	\$ 433,160	100.0%	\$ 226,588	100.0%	\$ 882,453	100.0%	\$ 882,453	100.0%	\$ 28,383,513	100.0%	\$ 66,754,054	100.0%

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



Kentucky Live and Simulcast Wagering Report May 2021 Live Racing

				Live Racing						
		May-21		May-20	% Change	_	FYTD - 2021		FYTD - 2020	% Change
Race Dates		18		11			224		200	12.0%
On Track Handle	\$	19,258,332	\$	-		\$	46,136,416	\$	37,964,470	21.5%
Less: Return to the Public	\$	15,475,057	\$	-		\$	37,075,465	\$	30,512,770	21.5%
Less: Breakage	\$	123,743	\$	<u> </u>		\$	310,856	\$	236,944	31.2%
Gross Commission	\$	3,659,532	\$	-		\$	8,750,094	\$	7,214,755	21.3%
TB Development Fund	\$	144,437	\$	-		\$	339,883	\$	275,110	23.5%
SB Development Fund	\$	-	\$	-		\$	10,233	\$	16,039	-36.2%
Equine Industry Program	\$	38,517	\$	-		\$	92,273	\$	75,929	21.5%
Equine Drug Research	\$	19,258	\$	-		\$	46,136	\$	37,964	21.5%
Higher Education Fund	\$	19,258	\$	-		\$	46,136	\$	37,964	21.5%
Ky General Fund	\$	67,404	\$	-		\$	159,431	\$	129,668	23.0%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$	288,875	\$			\$	694,093	\$	572,675	21.2%
Backside Improvement Fund (Note 1)	\$	96,292	\$	-		\$		\$	183,407	23.5%
Net Commission	\$	3,274,366	\$	-		\$	7,829,413	\$	6,458,674	21.2%
Off Track Handle From:										
Other Kentucky Tracks	\$	3,830,784	\$	-		\$	11,737,318	\$	7,755,013	51.4%
Kentucky ADW's	\$	32,444,790	\$	12,005,229	170.3%	\$	126,447,542	\$	45,102,590	180.4%
Other Sources (non-taxable)	\$	281,554,950	\$	115,663,358	143.4%	\$	1,198,568,446	\$	554,787,536	116.0%
(Non-Ky Tracks, OTB's, Other ADW's)										
All Sources Handle	\$	337,088,856	\$	127,668,587	164.0%	\$	1,382,889,721	\$	645,609,609	114.2%
Average Daily Handle - On Track	\$	1,069,907				\$	205,966	\$	189,822	8.5%
Average Daily Handle - Oli Hack Average Daily Handle - All Sources	\$	18,727,159				\$		\$	3,228,048	91.2%
				Simulcast						
Handle by Breed										
Thoroughbred	\$	9,993,367	\$			\$	65,727,448	\$	73,033,141	-10.0%
Standardbred	\$ \$	1,959,622	۶ \$	- 46,442	4119.5%	\$ \$		\$ \$	16,368,952	25.5%
Qtr/Arabian				-						
Total Handle	<u>\$</u> \$	108,702 12,061,691	<u>\$</u> \$	6,591 53,034	1549.2% 22643.5%	<u>\$</u> \$		\$ \$	444,711 89,846,804	35.6%
Total natitie	_	12,061,691	=	33,034		=	60,660,555	=	09,040,004	-3.3%
TB Development Fund	\$	196,111	\$	-		\$		\$	1,447,871	-10.5%
SB Development Fund	\$	3,140	\$	-		\$,	\$	35,078	4.9%
QH Development Fund	\$	1,311	\$	-		\$	8,274	\$	6,970	18.7%
Equine Industry Program*	\$	5,014	\$	-		\$	33,512	\$	37,248	-10.0%
Equine Drug Research	\$	10,028	\$	-		\$	67,024	\$	74,496	-10.0%
Higher Education Fund	\$	10,028	\$	-		\$	67,024	\$	74,496	-10.0%
Ky General Fund	\$	75,211	\$	-		_\$	502,679	\$	558,720	-10.0%
Total Kentucky Excise Tax	\$	300,843	\$	-		_\$	2,010,717	\$	2,234,878	-10.0%

^{*} Rate is .05% for Simulcast only

Monthly Track Report - Bluegrass Downs

May 2021

				Live Racing						
	M	lay-21	N	1ay-20	% Change	FYT	0 - 2021	FY	TD - 2020	% Chang
Race Dates		0		0			0		6	-100.0%
On Track Handle	\$	_	\$	-		\$	-	\$	5,930	-100.09
Less: Return to the Public	, \$	-	\$	_		, \$	-	\$	4,659	-100.09
Less: Breakage	\$	_	\$	_		\$	_	\$	43	-100.09
Gross Commission	\$		\$			\$		\$	1,228	-100.09
3.033 Commission	-		<u> </u>	======				<u> </u>	1,220	100.0
SB Development Fund	\$	-	\$	-		\$	-	\$	74	-100.09
Equine Industry Program	\$	-	\$	-		\$	-	\$	12	-100.09
Equine Drug Research	\$	-	\$	_		\$	-	\$	6	-100.09
Higher Education Fund	\$	-	\$	_		\$	-	\$	6	-100.09
Ky General Fund	\$	-	\$	-		\$	-	\$	6	-100.09
otal Kentucky Excise Tax (1.75%)	\$		\$			\$		\$	104	-100.09
,	<u> </u>		<u>-</u>					<u>-</u>		
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	-100.09
Average Daily Handle - On Track								\$	988	-100.09
Average Daily Handle - All Sources								\$	988	-100.09
				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				O	NLY TAXED ON LIVE I	RACING (per KR	S 138.510)			
Equine Industry Program				O.	0	(pc. 100				
Equine Drug Research										
Higher Education Fund										
Ky General Fund										
Total Kentucky Excise Tax						-				
I OLAI NEILLUCKY EXCISE I AX										

Monthly Track Report - Churchill Downs

. May 2021

			Live Racing					
	_	May-21	 May-20	% Change	 FYTD - 2021		FYTD - 2020	% Change
Race Dates		18	11		61		47	29.8%
On Track Handle	\$	19,258,332	\$ -		\$ 30,939,216	\$	10,816,547	186.0%
Less: Return to the Public	\$	15,475,057	\$ -		\$ 24,817,383	\$	8,629,523	187.6%
Less: Breakage	\$	123,743	\$ -		\$ 205,586	\$	69,730	194.8%
Gross Commission	\$	3,659,532	\$ -		\$ 5,916,246	\$	2,117,294	179.4%
TB Development Fund	\$	144,437	\$ -		\$ 232,044	\$	81,124	186.0%
Equine Industry Program	\$	38,517	\$ -		\$ 61,878	\$	21,633	186.0%
Equine Drug Research	\$	19,258	\$ -		\$ 30,939	\$	10,817	186.0%
Higher Education Fund	\$	19,258	\$ -		\$ 30,939	\$	10,817	186.0%
Ky General Fund	\$	67,404	\$ -		\$ 108,287	\$	37,858	186.0%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$	288,875	\$ -		\$ 464,088	\$	162,248	186.0%
Backside Improvement Fund (Note 1)	\$	96,292	\$ -		\$ 154,696	47 47 48 5 \$ 10,816,547 5 \$ 8,629,523 5 \$ 69,730 5 \$ 2,117,294 48 49 40 40 41 41 42 43 43 45 47 48 48 48 49 40 40 40 41 41 42 43 43 43 44 45 47 48 48 48 48 48 48 48 48 48	186.0%	
Net Commission	\$	3,274,366	\$ -		\$ 5,297,462	\$	1,900,963	178.7%
Off Track Handle From:								
Other Kentucky Tracks	\$	3,830,784	\$ -		\$ 7,221,385	\$	2,633,990	174.2%
Kentucky ADW's	\$	32,444,790	\$ 12,005,229	170.3%	\$ 79,244,417	\$	24,859,677	218.8%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$	281,554,950	\$ 115,663,358	143.4%	\$ 645,057,085	\$	268,275,121	140.4%
All Sources Handle	\$	337,088,856	\$ 127,668,587	164.0%	\$ 762,462,103	\$	306,585,335	148.7%
Average Daily Handle - On Track	\$	1,069,907	\$ -		\$ 507,200	Ś	230.139	120.4%
Average Daily Handle - All Sources	\$	18,727,159	\$ 11,606,235	61.4%	\$ 12,499,379		•	91.6%
			Simulcast					
Handle by Breed								
Thoroughbred	\$	1,578,497	\$ -		\$ 10,712,742	\$	19,914,812	-46.2%
Standardbred	\$	-	\$ -		\$ 117,874	\$	120,009	-1.8%
Qtr/Arabian	\$	3,672	\$ -		\$ 12,814	\$	89,972	-85.8%
Total Handle	\$	1,582,169	\$ -		\$ 10,843,430	\$	20,124,792	-46.1%
TB Development Fund	\$	31,570	\$ -		\$ 214,255	\$	398,296	-46.2%
SB Development Fund	\$	-	\$ -		\$ 2,357	\$	2,400	-1.8%
QH Development Fund	\$	73	\$ -		\$ 256		1,799	-85.8%
Equine Industry Program*	\$	791	\$ -		\$ 5,422		10,062	-46.1%
Equine Drug Research	\$	1,582	\$ -		\$ 10,843	\$	20,125	-46.1%
Higher Education Fund	\$	1,582	\$ -		\$ 10,843	\$	20,125	-46.1%
Ky General Fund	\$	11,866	\$ -		\$ 81,326	\$	150,936	-46.1%
Total Kentucky Excise Tax (3%)	\$	47,465	\$ -		\$ 325,303	\$	603,744	-46.1%

^{*} Rate is .05% for Simulcast only

Monthly Track Report - Ellis Park

May 2021

		L	ive Racing					
	 May-21	M	ay-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) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$	-		\$	42,409,100	\$ 37,917,649	11.8%
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%
		9	Simulcast					
Handle by Breed								
Thoroughbred	\$ 1,366,414	\$	-		\$	10,127,832	\$ 9,841,876	2.9%
Standardbred	\$ 73,792	\$	-		\$	884,398	\$ 837,951	5.5%
Qtr/Arabian	4,336	\$	-		\$	36,556	\$ 796	4491.9%
Total Handle	\$ 1,444,542	\$	-		\$	11,048,786	\$ 10,680,623	3.4%
TB Development Fund	\$ 27,328	\$	-		\$	202,557	\$ 196,838	2.9%
SB Development Fund	\$ 1,476	\$	-		\$	17,688	\$ 16,759	5.5%
QH Development Fund	\$ 87	\$	-		\$	731	\$ 16	4491.9%
Equine Industry Program*	\$ 722	\$	-		\$	5,524	\$ 5,340	3.4%
Equine Drug Research	\$ 1,445	\$	-		\$	11,049	\$ 10,681	3.4%
Higher Education Fund	\$ 1,445	\$	-		\$	11,049	\$ 10,681	3.4%
Viv Compand Frank								
Ky General Fund	\$ 10,834	\$	-		\$	82,866	\$ 80,105	3.4%

^{*} Rate is .05% for Simulcast only

Monthly Track Report - Keeneland

May 2021 Live Racing

		L	ive Racing				
	 May-21	M	ay-20	% Change	 FYTD - 2021	 FYTD - 2020	% Change
Race Dates	0		0		37	17	117.6%
On Track Handle	\$ -	\$	-		\$ 12,376,473	\$ 17,320,852	-28.5%
Less: Return to the Public	\$ -	\$	-		\$ 10,019,608	\$ 14,044,361	-28.7%
Less: Breakage	\$ -	\$	-		\$ 108,172	\$ 108,172	0.0%
Gross Commission	\$ -	\$	-		\$ 2,248,693	\$ 3,168,320	-29.0%
TB Development Fund	\$ -	\$	-		\$ 92,824	\$ 129,906	-28.5%
Equine Industry Program	\$ -	\$	-		\$ 24,753	\$ 34,642	-28.5%
Equine Drug Research	\$ -	\$	-		\$ 12,376	\$ 17,321	-28.5%
Higher Education Fund	\$ -	\$	-		\$ 12,376	\$ 17,321	-28.5%
Ky General Fund	\$ -	\$	-		\$ 43,318	\$ 60,623	-28.5%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 	\$	-		\$ 185,647	\$ 259,813	-28.5%
Backside Improvement Fund (Note 1)	\$ -	\$	-		\$ 61,882	\$ 86,604	-28.5%
Net Commission	\$ -	\$	-		\$ 2,001,163	\$ 2,821,903	-29.1%
Off Track Handle From:							
Other Kentucky Tracks	\$ -	\$	-		\$ 2,128,636	\$ 1,361,340	56.4%
Kentucky ADW's	\$ -	\$	-		\$ 30,194,471	\$ 10,108,626	198.7%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$	-		\$ 331,509,689	\$ 131,417,098	152.3%
All Sources Handle	\$ -	\$	-		\$ 376,209,269	\$ 160,207,916	134.8%
Average Daily Handle - On Track					\$ 334,499	\$ 1,018,874	-67.2%
Average Daily Handle - All Sources					\$ 10,167,818	\$ 9,423,995	7.9%
		9	Simulcast				
Handle by Breed							
Thoroughbred Standardbred	\$ 4,503,128	\$	-		\$ 29,575,919	\$ 24,105,210	22.7%
Qtr/Arabian	\$ 4,314	\$	-		\$ 54,889	\$ 53,259	3.1%
Total Handle	\$ 4,507,442	\$	-		\$ 29,630,808	\$ 24,158,469	22.7%
TB Development Fund SB Development Fund	\$ 90,063	\$	-		\$ 591,518	\$ 482,104	22.7%
QH Development Fund	\$ 86	\$	-		\$ 1,098	\$ 1,065	3.1%
Equine Industry Program*	\$ 2,254	\$	-		\$ 14,815	\$ 12,079	22.7%
Equine Drug Research	\$ 4,507	\$	-		\$ 29,631	\$ 24,158	22.7%
Higher Education Fund	\$ 4,507	\$	-		\$ 29,631	\$ 24,158	22.7%
Ky General Fund	\$ 33,806	\$	-		\$ 222,231	\$ 181,189	22.7%
Total Kentucky Excise Tax (3%)	\$ 135,223	\$	-		\$ 888,924	\$ 724,754	22.7%

^{*} Rate is .05% for Simulcast only

Monthly Track Report - Kentucky Downs

May 2021

			L	ive Racing						
		May-21	N	lay-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) (Non-Ky Tracks, OTB's, Other ADW's)	\$	-	\$	-		\$	55,773,563	\$	37,123,080	50.2%
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	\$	1,438,908	\$	_		\$	9,751,779	\$	7,929,952	23.0%
Standardbred	\$	75,392	\$	-		\$	789,583	\$	533,416	48.0%
Otr/Arabian	\$	40,453	\$			\$	252,566	\$	163,410	54.6%
Total Handle	\$	1,554,753	\$			\$	10,793,928	\$	8,626,777	25.1%
Total Handle		1,334,733	-				10,733,328		8,020,777	23.170
TB Development Fund	\$	28,778	\$	-		\$	195,036	\$	158,599	23.0%
SB Development Fund	\$	1,508	\$	-		\$	15,792	\$	10,668	48.0%
QH Development Fund	\$	809	\$	-		\$	5,051	\$	3,268	54.6%
Equine Industry Program*	\$	777	\$	-		\$	5,397	\$	4,313	25.1%
Equine Drug Research	\$	1,555	\$	-		\$	10,794	\$	8,627	25.1%
Higher Education Fund	\$	1,555	\$	-		\$	10,794	\$	8,627	25.1%
Ky General Fund	\$	11,661	\$	-		\$	80,954	\$	64,701	25.1%
Total Kentucky Excise Tax (3%)	\$	46,643	\$	-		\$	323,818	\$	258,803	25.1%
	<u>-</u>	,	-			<u> </u>	,			==:=/0

^{*} Rate is .05% for Simulcast only

Monthly Track Report - Oak Grove

May 2021

				Live Racing						
		May-21		May-20	% Change	F	YTD - 2021	FY	TD - 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%
CD Development Found	\$		<u> </u>			\$	702	\$	F20	47.50/
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%
otal 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	1575.69
Average Daily Handle - On Track						\$	4,469	\$	3,855	15.9%
Average Daily Handle - All Sources						\$	86,764	\$	6,590	1216.59
				Simulcast						
Handle by Breed										
Thoroughbred	\$	187,814	\$	_		\$	956,836	\$	_	
Standardbred	\$	23,049	\$	_		\$	163,821	\$	_	
Qtr/Arabian		10,607	\$	_		\$	31,953	\$	_	
Total Handle	\$	221,471	\$			\$	1,152,610	\$		-
TB Development Fund										
SB Development Fund							VDC 420 = 10\			
QH Development Fund				ON	ILY TAXED ON LIVE F	RACING (per	KKS 138.510)			
Equine Industry Program										
Equine Drug Research										
Higher Education Fund										
Ky General Fund										
Total Kentucky Excise Tax										

Monthly Track Report - The Red Mile

May 2021

		Live Racing					
	May-21	 May-20	% Change		FYTD - 2021	FYTD - 2020	% Chang
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) (Non-Ky Tracks, OTB's, Other ADW's)	\$ -	\$ -		\$	9,989,466	\$ 6,343,091	57.5%
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	\$ 1,779,585	\$ 46,442	3731.8%	\$	18,546,602	\$ 14,591,001	27.1%
Qtr/Arabian	\$ 32,527	\$ 6,591	393.5%	\$	157,432	\$ 94,986	65.7%
Total Handle	\$ 1,812,112	\$ 53,034	3316.9%	\$	18,704,034	\$ 14,685,987	27.4%
TB Development Fund							
SB Development Fund QH Development Fund Equine Industry Program		ON	LY TAXED ON LIVE R	ACING (pe	r KRS 138.510)		
Equine Drug Research Higher Education Fund							
Ky General Fund	 	 				 	
Total Kentucky Excise Tax	 	 				 	

Monthly Track Report - Turfway Park

May 2021

			L	ive Racing						
		May-21	M	lay-20	% Change	_	FYTD - 2021		-YTD - 2020	% Change
Race Dates		0		0			51		53	-3.8%
On Track Handle	\$	-	\$	_		\$	668,788	\$	2,964,297	-77.4%
Less: Return to the Public	\$	-	\$	-		\$	535,447	\$	2,369,042	-77.4%
Less: Breakage	\$	-	\$	-		\$	4,155	\$	16,890	-75.4%
Gross Commission	\$	-	\$	-		\$	129,187	\$	578,366	-77.7%
TB Development Fund	\$	-	\$	-		\$	5,016	\$	22,232	-77.4%
Equine Industry Program	\$	-	\$	-		\$	1,338	\$	5,929	-77.4%
Equine Drug Research	\$	-	\$	-		\$	669	\$	2,964	-77.4%
Higher Education Fund	\$	-	\$	-		\$	669	\$	2,964	-77.4%
Ky General Fund	\$	-	\$	-		\$	2,341	\$	10,375	-77.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$	-	\$	-		\$	10,032	\$	44,464	-77.4%
Backside Improvement Fund (Note 1)	\$	-	\$	-		\$	3,344	\$	14,821	-77.4%
Net Commission	\$	-	\$	-		\$	115,811	\$	519,080	-77.7%
Off Track Handle From:										
Other Kentucky Tracks	\$	-	\$	-		\$	1,392,320	\$	1,710,508	-18.6%
Kentucky ADW's	\$	-	\$	-		\$	8,482,040	\$	5,473,784	55.0%
Other Sources (non-taxable) (Non-Ky Tracks, OTB's, Other ADW's)	\$	-	\$	-		\$	103,468,913	\$	73,691,114	40.4%
All Sources Handle	\$	-	\$	-		\$	114,012,061	\$	83,839,703	36.0%
Average Daily Handle - On Track						\$	13,113	\$	55,930	-76.6%
Average Daily Handle - All Sources						\$	2,235,531	\$	1,581,881	41.3%
			9	Simulcast						
Handle by Breed										
Thoroughbred	\$	918,606	\$	_		\$	4,602,340	\$	10,601,711	-56.6%
Standardbred	\$	7,804	\$	_		\$	47,738	\$	262,528	-81.8%
Otr/Arabian	\$	12,793	\$	_		\$	56,880	\$	41,046	38.6%
Total Handle	\$	939,203	\$	-		\$	4,706,958	\$	10,905,284	-56.8%
TD Dovolopreset Fired	<u></u>	10 272	<u> </u>				02.047	<u>,</u>	212.024	EC C0/
TB Development Fund	\$ \$	18,372 156	\$ \$	-		\$ \$	92,047 955	\$ \$	212,034 5,251	-56.6% -81.8%
SB Development Fund QH Development Fund	\$ \$	256	\$ \$	-		\$ \$		\$ \$	5,251 821	-81.8% 38.6%
•		470		-		\$ \$	1,138 2,353			-56.8%
Equine Industry Program*	\$		\$	-		\$ *	,	\$	5,453	
Equine Drug Research	\$ \$	939 939	\$	-		\$ *	4,707	\$	10,905	-56.8% -56.8%
Higher Education Fund			\$	-		\$ *	4,707	\$	10,905	-56.8% -56.8%
Ky General Fund	\$	7,044	\$ \$			<u>\$</u> \$	35,302	\$ \$	81,790	-56.8%
Total Kentucky Excise Tax (3%)	<u> </u>	28,176	<u> </u>			<u>\$</u>	141,209	<u> </u>	327,159	-56.8%

^{*} Rate is .05% for Simulcast only

Kentucky Resident Advance Deposit Wagering Report May, 2021

	 May-21		May-20	% Change		FYTD-2021	FYTD-2020	% Change
Total In-State Handle	\$ 32,918,228 \$	5	12,005,229	174.2%	\$	136,140,280	\$ 45,102,483	201.8%
Total Out-of State Handle	\$ 33,709,231 \$	5	30,716,713	9.7%	\$	279,131,015	\$ 196,937,413	41.7%
Total Handle (TH)	\$ 66,627,459 \$	5	42,721,942	56.0%	\$	415,271,295	\$ 242,039,897	71.6%
Host Track (42.5% Allocation)	\$ 141,583 \$	5	90,784	56.0%	\$	882,452	\$ 514,335	71.6%
Purse (42.5% Allocation	\$ 141,583 \$	5	90,784	56.0%	\$	882,452	\$ 514,335	71.6%
KY General Fund (15% Allocation)	\$ 49,971 \$	5	32,041	56.0%	\$	311,453	\$ 181,530	71.6%
Total KY Excise Tax (.5% of TH)	\$ 333,137 \$	5	213,610	56.0%	\$	2,076,356	\$ 1,210,199	71.6%
					_			



Kentucky Resident Advance Deposit Wagering Report for May 2021

AmWest Entertainment	% of Total	May-21		May-20	% Change	% of Total	FYTD-2021		FYTD-2020	% Change
Total In-State Handle	0.00% \$	-	\$	-		0.10%	\$ 133,822	\$	103,003	29.9%
Total Out-of State Handle	0.45% \$	152,287	\$	78,533	93.9%	0.41%	\$ 1,142,115	\$	613,445	86.2%
Total Handle (TH)	0.23% \$	152,287	\$	78,533	93.9%	0.31%	\$ 1,275,938	\$	716,448	78.1%
Host Track (42.5% Allocation)	\$	324	\$	167	93.9%		\$ 2,711	\$	1,522	78.1%
Purse (42.5% Allocation	\$	324	\$	167	93.9%		\$ 2,711	\$	1,522	78.1%
KY General Fund (15% Allocation)	\$	114	\$	59	93.9%		\$ 957	\$	537	78.1%
Total KY Excise Tax (.5% of TH)	\$	761	\$	393	93.9%	_	\$ 6,380	\$	3,582	78.1%
eBet	% of Total	May 21		May 20	% Chango	% of Total	FYTD-2021		FYTD-2020	% Chango
		May-21	<u>,</u>	May-20	% Change					% Change
Total In-State Handle	0.02% \$	6,881	-	11,927	-42.3%	0.06%				99.2%
Total Out-of State Handle	0.19% \$	65,295 72,176	\$ \$	90,008	-27.5% -29.2%	0.32%		_	669,137 709,404	33.5% 37.2%
Total Handle (TH)	0.11% 3	72,170	<u>ې</u>	101,955	-29.2%	0.23%	973,408	<u>ې</u>	709,404	37.2%
Host Track (42.5% Allocation)	\$	153	\$	217	-29.2%		\$ 2,068	\$	1,507	37.2%
Purse (42.5% Allocation	\$	153	\$	217	-29.2%		\$ 2,068	\$	1,507	37.2%
KY General Fund (15% Allocation)	\$	54	\$	76	-29.2%		\$ 730	\$	532	37.2%
Total KY Excise Tax (.5% of TH)	\$	361	\$	510	-29.2%	=	\$ 4,867	\$	3,547	37.2%
Lien Games	% of Total	May 21		May 20	% Changa	% of Total	FYTD-2021		FYTD-2020	% Chango
Total In-State Handle	0.00% \$	May-21	\$	May-20	% Change	0.02%		ċ		% Change 419.3%
Total Out-of State Handle	•	22.007	-	41 210	22.20/			-	-	
	0.10% \$	32,087	\$	41,219	-22.2%	0.13%			183,226	93.9%
Total Handle (TH)	0.05% \$	32,087	\$	41,219	-22.2%	0.09%	\$ 386,097	\$	189,155	104.1%
Host Track (42.5% Allocation)	\$	68	\$	88	-22.2%		\$ 820	\$	402	104.1%
Purse (42.5% Allocation	\$	68	\$	88	-22.2%		\$ 820	\$	402	104.1%
KY General Fund (15% Allocation)	\$	24	\$	31	-22.2%		\$ 290	\$	142	104.1%
Total KY Excise Tax (.5% of TH)	\$	160	\$	206	-22.2%		\$ 1,930	\$	946	104.1%

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

NYRAbets	% of Total	May-21	May-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	1.71% \$	561,865	362,970	54.8%	2.42% \$	3,292,983	\$ 948,215	247.3%
Total Out-of State Handle	2.49% \$	839,088	811,423	3.4%	3.36% \$	9,385,240	\$ 4,581,502	104.9%
Total Handle (TH)	2.10% \$	1,400,953	1,174,393	19.3%	3.05% \$	12,678,222	\$ 5,529,717	129.3%
Host Track (42.5% Allocation)	\$	2,977	2,496	19.3%	\$	26,941	\$ 11,751	129.3%
Purse (42.5% Allocation	\$	2,977	2,496	19.3%	\$	26,941	\$ 11,751	129.3%
KY General Fund (15% Allocation)	\$	1,051	881	19.3%	\$	9,509	\$ 4,147	129.3%
Total KY Excise Tax (.5% of TH)	\$	7,005	5,872	19.3%	\$	63,391	\$ 27,649	129.3%
TVG	% of Total	May-21	May-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	23.73% \$	7,811,766	•	136.2%	26.71% \$	36,359,058		192.4%
Total Out-of State Handle	34.56% \$	11,648,379		-3.6%	34.87% \$	97,324,104		39.3%
Total Handle (TH)	29.21% \$	19,460,145		- 26.4%	32.19% \$	133,683,162		62.4%
Total Handle (TT)	25.2170 \$	15,400,145	13,330,330	=	32.1370 \$	155,005,102	7 02,232,013	02.470
Host Track (42.5% Allocation)	\$	41,353	32,705	26.4%	\$	284,077	\$ 174,872	62.4%
Purse (42.5% Allocation	\$	41,353	32,705	26.4%	\$	284,077	\$ 174,872	62.4%
KY General Fund (15% Allocation)	\$	14,595	11,543	26.4%	\$	100,262	\$ 61,719	62.4%
Total KY Excise Tax (.5% of TH)	\$	97,301	76,952	26.4%	\$	668,416	\$ 411,463	62.4%
TwinSpires	% of Total	May-21	May-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	68.22% \$	22,458,410	7,264,293	209.2%	61.66% \$	83,945,921	\$ 26,303,134	219.1%
Total Out-of State Handle	52.75% \$	17,780,541	14,860,349	19.7%	49.77% \$	138,911,062	\$ 98,373,033	41.2%
Total Handle (TH)	60.39% \$	40,238,951	22,124,642	81.9%	53.67% \$	222,856,983	\$ 124,676,167	78.7%
Host Track (42.5% Allocation)	\$	85,508	47,015	81.9%	\$	473,571	\$ 264,937	78.7%
Purse (42.5% Allocation	\$	85,508	47,015	81.9%	\$	473,571	\$ 264,937	78.7%
KY General Fund (15% Allocation)	\$	30,179	16,593	81.9%	\$	167,143	\$ 93,507	78.7%
Total KY Excise Tax (.5% of TH)	\$	201,195	110,623	81.9%	\$	1,114,285	\$ 623,381	78.7%

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

Watch and Wager	% of Total	May-21		May-20	% Change	% of Total	ı	FYTD-2021		FYTD-2020	% Change
Total In-State Handle	0.03% \$	10,111	\$	6,403	57.9%	0.05%	\$	61,290	\$	51,263	19.6%
Total Out-of State Handle	0.11% \$	38,661	\$	31,855	21.4%	0.12%	\$	340,012	\$	309,328	9.9%
Total Handle (TH)	0.07% \$	48,772	\$	38,258	27.5%	0.10%	\$	401,302	\$	360,591	11.3%
Host Track (42.5% Allocation)	\$	104	\$	81	27.5%		\$	853	\$	766	11.3%
Purse (42.5% Allocation	\$	104	\$	81	27.5%		\$	853	\$	766	11.3%
KY General Fund (15% Allocation)	\$	37	\$	29	27.5%	_	\$	301	\$	270	11.3%
Total KY Excise Tax (.5% of TH)	\$	244	\$	191	27.5%	_	\$	2,007	\$	1,803	11.3%
` '											
. ,											
. ,											
Xpressbet	% of Total	May-21		May-20	% Change	% of Total	ı	FYTD-2021		FYTD-2020	% Change
	% of Total 6.29% \$	May-21 2,069,195	\$	May-20 1,051,865	% Change 96.7%	% of Total 8.99%		FYTD-2021 12,236,188	\$	FYTD-2020 5,213,860	% Change 134.7%
Xpressbet		•	-	-			\$				
Xpressbet Total In-State Handle	6.29% \$	2,069,195	-	1,051,865	96.7%	8.99%	\$ \$	12,236,188	\$	5,213,860	134.7%
Xpressbet Total In-State Handle Total Out-of State Handle	6.29% \$ 9.35% \$	2,069,195 3,152,893	-	1,051,865 2,720,741	96.7% 15.9%	8.99% 11.03%	\$ \$	12,236,188 30,779,995	\$	5,213,860 22,351,942	134.7% 37.7%
Xpressbet Total In-State Handle Total Out-of State Handle	6.29% \$ 9.35% \$	2,069,195 3,152,893	\$	1,051,865 2,720,741	96.7% 15.9%	8.99% 11.03%	\$ \$	12,236,188 30,779,995	\$ \$ \$	5,213,860 22,351,942	134.7% 37.7%
Xpressbet Total In-State Handle Total Out-of State Handle Total Handle (TH)	6.29% \$ 9.35% \$ 7.84% \$	2,069,195 3,152,893 5,222,088	\$ \$	1,051,865 2,720,741 3,772,606	96.7% 15.9% 38.4%	8.99% 11.03%	\$ \$ \$	12,236,188 30,779,995 43,016,183	\$ \$ \$	5,213,860 22,351,942 27,565,802	134.7% 37.7% 56.0%
Xpressbet Total In-State Handle Total Out-of State Handle Total Handle (TH) Host Track (42.5% Allocation)	6.29% \$ 9.35% \$ 7.84% \$	2,069,195 3,152,893 5,222,088 11,097	\$ \$ \$	1,051,865 2,720,741 3,772,606 8,017	96.7% 15.9% 38.4%	8.99% 11.03%	\$ \$ \$	12,236,188 30,779,995 43,016,183 91,409	\$ \$ \$ \$	5,213,860 22,351,942 27,565,802 58,577	134.7% 37.7% 56.0%

Kentucky Historical Horse Racing Report for May, 2021

	 May -21	May - 20	% Change		YTD - 2021		FYTD - 2020	% Change
Total Handle	\$ 529,131,490	\$ -		\$4	,116,419,505	\$2	2,047,363,706	101.1%
Less: Returned to Public	\$ 482,939,309	\$ -		\$3	,752,481,915	\$:	1,873,282,154	100.3%
Less: Breakage	\$ 84,965	\$ -		\$	871,419	\$	861,761	
Less: Change in Pools (Note 6)	\$ 127,252	\$ -	_	\$	6,459,807	\$	1,968,890	
Gross Commission	\$ 45,979,965	\$ -	=	\$	356,606,364	\$	171,250,902	108.2%
TB Development Fund (Note 1)	\$ 3,045,790	\$ -		\$	24,353,533	\$	14,113,006	72.6%
SB Development Fund (Note 2)	\$ 1,230,262	\$ -		\$	8,692,817	\$	1,656,296	424.8%
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)	\$ 3,660,921	\$ -	_	\$	27,409,942	\$	13,651,154	100.8%
Total KY Excise Tax (1.5% of Total Handle)	\$ 7,936,972	\$ -	_	\$	61,746,293	\$	30,710,456	101.1%
% of Gross Commission	 17.3%		_		17.3%		17.9%	
Net Commission + Breakage	\$ 38,127,958			\$	295,731,490	\$	141,402,207	109.1%
% of Total Handle	7.21%				7.18%		6.91%	
Number of HHR Terminals	4,228				3,739		2,991	25.0%
Average Daily Handle	\$ 17,068,758			\$	12,287,819	\$	7,904,879	55.4%
Handle/Day/Terminal	\$ 4,037			\$	3,287	\$	2,643	24.4%

	 May -21	 April - 21	% Change	Since Inception				
Total Handle	\$ 529,131,490	\$ 531,750,855	-0.5%	Total Handle	\$ 1	2,152,059,615		
Total Kentucky Excise Tax	\$ 7,936,972	\$ 7,976,263	-0.5%	Total Kentucky Excise Tax	\$	182,280,894		
Average Daily Handle	\$ 17,068,758	\$ 17,725,028	-3.7%	Total KY General Fund	\$	75,283,062		

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

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

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

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

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

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

Derby City Gaming Historical Horse Racing Report for May, 2021

	 May -21	 May - 20	% Change	F	YTD - 2021	 FYTD - 2020	% Change
Total Handle	\$ 162,412,011	\$ -		\$1	,313,131,287	\$ 866,815,033	51.5%
Less: Returned to Public	\$ 148,288,589	\$ -		\$1	,194,720,385	\$ 787,735,371	51.7%
Less: Breakage	\$ -	\$ -		\$	-	\$ -	
Less: Change in Pools (Note 6)	\$ (443,553)	\$ -	_	\$	1,050,970	\$ 301,384	
Gross Commission	\$ 14,566,975	\$ -	=	\$	117,359,932	\$ 78,778,278	49.0%
TB Development Fund (Note 1) SB Development Fund (Note 2)	\$ 1,218,090	\$ -		\$	9,848,485	\$ 6,501,113	51.5%
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)	\$ 1,218,090	\$ -	_	\$	9,351,341	\$ 5,963,169	56.8%
otal KY Excise Tax (1.5% of Total Handle)	\$ 2,436,180	\$ -	_	\$	19,696,969	\$ 13,002,225	51.5%
6 of Gross Commission	16.7%		-		16.8%	16.5%	
Net Commission + Breakage	\$ 12,130,794			\$	97,662,963	\$ 65,776,052	48.5%
6 of Total Handle	7.47%				7.44%	7.59%	
lumber of HHR Terminals	911				759	1,000	-24.1%
werage Daily Handle	\$ 5,239,097			\$	3,919,795	\$ 3,346,776	17.1%
landle/Day/Terminal	\$ 5,751			\$	4,303	\$ 3,347	28.6%
	516			\$	385	\$ 304	26.4%

	 May -21	April - 21	- 21 % Change Since Inception (September 10, 20					
Total Handle	\$ 162,412,011	\$ 165,132,219	-1.65%	Total Handle	\$	2,937,514,619		
Total Kentucky Excise Tax	\$ 2,436,180	\$ 2,476,983	-1.65%	Total Kentucky Excise Tax	\$	44,062,719		
Average Daily Handle	\$ 5,239,097	\$ 5,504,407	-4.82%	Total KY General Fund	\$	20,891,373		

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

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

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

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

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

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

Ellis Park Historical Horse Racing Report for May, 2021

	 May -21	May - 20	% Change	F	YTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 18,439,019	\$ -		\$	193,353,307	\$ 86,961,352	122.3%
Less: Returned to Public	\$ 16,938,169	\$ -		\$	176,501,785	\$ 79,755,473	121.3%
Less: Breakage	\$ 2,331	\$ -		\$	22,846	\$ 7,345	
Less: Change in Pools (Note 6)	\$ (69,087)	\$ -	_	\$	164,699	\$ (12,882)	
Gross Commission	\$ 1,567,607	\$ -	=	\$	16,663,979	\$ 7,211,416	131.1%
TB Development Fund (Note 1) SB Development Fund (Note 2)	\$ 138,293	\$ -		\$	1,450,150	\$ 652,210	122.3%
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)	\$ 138,293	\$ -	_	\$	1,358,122	\$ 596,145	127.8%
Total KY Excise Tax (1.5% of Total Handle)	\$ 276,585	\$ -	=	\$	2,900,300	\$ 1,304,420	122.3%
% of Gross Commission	17.6%				17.4%	18.1%	
Net Commission + Breakage	\$ 1,293,353			\$	13,786,525	\$ 5,914,340	133.1%
% of Total Handle	7.01%				7.13%	6.80%	
Number of HHR Terminals	253				201	300	-33.2%
Average Daily Handle	\$ 594,807			\$	577,174	\$ 335,758	71.9%
Handle/Day/Terminal	\$ 2,351			\$	2,281	\$ 1,119	103.8%
Gross Commission / Day /Terminal	\$ 200			\$	197	\$ 93	111.8%

	 May -21	April - 21	% Change	12)		
Total Handle	\$ 18,439,019	\$ 18,906,479	-2.5%	Total Handle	\$	728,094,056
Total Kentucky Excise Tax	\$ 276,585	\$ 283,597	-2.5%	Total Kentucky Excise Tax	\$	10,921,411
Average Daily Handle	\$ 594,807	\$ 630,216	-5.6%	Total KY General Fund	\$	4,449,478

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

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

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

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

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

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

Kentucky Downs Historical Horse Racing Report for May, 2021

	 May -21	 May - 20	% Change	F	YTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 164,601,988	\$ -		\$1	,347,672,305	\$ 762,328,217	76.8%
Less: Returned to Public	\$ 150,553,084	\$ -		\$1	,231,852,660	\$ 701,971,517	75.5%
Less: Breakage	\$ 21,679	\$ -		\$	222,857	\$ 153,487	
Less: Change in Pools (Note 6)	\$ 66,855	\$ -	_	\$	772,980	\$ 159,999	
Gross Commission	\$ 13,960,371	\$ -	:	\$	114,823,808	\$ 60,043,214	91.2%
TB Development Fund (Note 1) SB Development Fund (Note 2)	\$ 1,234,515	\$ -		\$	10,107,542	\$ 5,717,462	76.8%
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)	\$ 1,234,515	\$ -	_	\$	9,617,508	\$ 5,206,048	84.7%
Total KY Excise Tax (1.5% of Total Handle)	\$ 2,469,030	\$ -	-	\$	20,215,085	\$ 11,434,923	76.8%
% of Gross Commission	17.7%				17.6%	19.0%	
Net Commission + Breakage	\$ 11,513,019			\$	94,831,580	\$ 48,761,778	94.5%
% of Total Handle	6.99%				7.04%	6.40%	
Number of HHR Terminals	1,055				890	753	18.1%
Average Daily Handle	\$ 5,309,742			\$	4,022,902	\$ 2,943,352	36.7%
Handle/Day/Terminal	\$ 5,033			\$	3,813	\$ 3,909	-2.4%
				\$	325	\$ 308	5.5%

	 May -21		2011)				
Total Handle	\$ 164,601,988	\$	165,760,094	-0.7%	Total Handle	\$	5,818,871,241
Total Kentucky Excise Tax	\$ 2,469,030	\$	2,486,401	-0.7%	Total Kentucky Excise Tax	\$	87,283,069
Average Daily Handle	\$ 5,309,742	\$	5,525,336	-3.9%	Total KY General Fund	\$	35,500,414

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

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

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

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

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

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

KRM Historical Horse Racing Report for May, 2021

	 May -21	 May - 20	% Change	F	YTD - 2021	 FYTD - 2020	% Change
Total Handle	\$ 58,386,019	\$ -		\$	494,163,795	\$ 331,259,103	49.2%
Less: Returned to Public	\$ 53,338,080	\$ -		\$	452,367,624	\$ 303,819,792	48.9%
Less: Breakage	\$ 60,955	\$ -		\$	625,716	\$ 700,929	
Less: Change in Pools (Note 6)	\$ 256,488	\$ -	_	\$	1,872,810	\$ 1,520,389	
Gross Commission	\$ 4,730,496	\$ -	:	\$	39,297,646	\$ 25,217,995	55.8%
TB Development Fund (Note 1)	\$ 218,948	\$ -		\$	1,853,114	\$ 1,242,222	49.2%
SB Development Fund (Note 2)	\$ 291,930	\$ -		\$	2,470,819	\$ 1,656,296	49.2%
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)	\$ 364,913	\$ -	_	\$	2,877,730	\$ 1,885,792	52.6%
otal KY Excise Tax (1.5% of Total Handle)	\$ 875,790	\$ -	-	\$	7,412,457	\$ 4,968,887	49.2%
% of Gross Commission	18.5%				18.9%	19.7%	
Net Commission + Breakage	\$ 3,915,661			\$	32,510,905	\$ 20,950,037	55.2%
% of Total Handle	6.71%				6.58%	6.32%	
Number of HHR Terminals	495				459	938	-51.1%
Average Daily Handle	\$ 1,883,420			\$	1,568,774	\$ 1,283,950	22.2%
Handle/Day/Terminal	\$ 3,805			\$	3,169	\$ 1,369	131.5%
Gross Commission / Day /Terminal	\$ 308			\$	252	\$ 104	141.9%

	 May -21	April - 21 % Change Since Inception (Septem					2015)
Total Handle	\$ 58,386,019	\$	60,421,632	-3.4%	Total Handle	\$	1,899,480,888
Total Kentucky Excise Tax	\$ 875,790	\$	906,324	-3.4%	Total Kentucky Excise Tax	\$	28,492,213
Average Daily Handle	\$ 1,883,420	\$	2,014,054	-6.5%	Total KY General Fund	\$	10,236,556

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

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

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

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

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

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

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

	 May -21	May - 20	% Change	F	YTD - 2021	FYTI	O - 2020	% Change
Total Handle	\$ 20,005,728	\$ -		\$	134,445,410	\$	-	
Less: Returned to Public	\$ 18,037,099	\$ -		\$	121,125,740	\$	-	
Less: Breakage	\$ -	\$ -		\$	-	\$	-	
Less: Change in Pools (Note 6)	\$ 102,197	\$ -	-	\$	668,798	\$	-	
Gross Commission	\$ 1,866,432	\$ -	:	\$	12,650,872	\$	-	
TB Development Fund (Note 1)	\$ 150,043	\$ -		\$	1,008,341	\$	-	
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)	\$ 150,043	\$ -	-	\$	1,008,341	\$	-	
Total KY Excise Tax (1.5% of Total Handle)	\$ 300,086	\$ -	:	\$	2,016,681	\$	-	
% of Gross Commission	16.1%				15.9%			
Net Commission + Breakage	\$ 1,566,346			\$	10,634,190			
% of Total Handle	7.83%				7.91%			
Number of HHR Terminals	498				460			
Average Daily Handle	\$ 645,346			\$	553,273			
Handle/Day/Terminal	\$ 1,296			\$	1,111			
Gross Commission / Day /Terminal	\$ 121			\$	105			

	 May -21	 April - 21	% Change	Since Inception (September 30, 2020)			
Total Handle	\$ 20,005,728	\$ 19,482,750	2.7%	Total Handle	\$	134,445,410	
Total Kentucky Excise Tax	\$ 300,086	\$ 292,241	2.7%	Total Kentucky Excise Tax	\$	2,016,681	
Average Daily Handle	\$ 645,346	\$ 649,425	-0.6%	Total KY General Fund	\$	1,008,341	

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

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

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

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

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

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

Oak Grove Historical Horse Racing Report for May, 2021

	May -21	 May - 20	% Change	 YTD - 2021	FY	TD - 2020	% Change
Total Handle	\$ 105,286,725	\$ -		\$ 633,653,401	\$	-	
Less: Returned to Public	\$ 95,784,288	\$ -		\$ 575,913,720	\$	-	
Less: Breakage	\$ -	\$ -		\$ -	\$	-	
Less: Change in Pools (Note 6)	\$ 214,351	\$ -	_	\$ 1,929,550	\$		
Gross Commission	\$ 9,288,086	\$ -	=	\$ 55,810,130	\$	-	
TD 0 1 15 1(4) 1 (1)	05.003			05.000			
TB Development Fund (Note 1)	\$ 85,902	\$ -		\$ 85,902	\$	-	
SB Development Fund (Note 2)	\$ 938,332			\$ 6,221,998			
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$	-	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$	-	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$	-	
Kentucky General Fund (Note 5)	\$ 555,068	\$ -	_	\$ 3,196,901	\$	-	
Total KY Excise Tax (1.5% of Total Handle)	\$ 1,579,301	\$ -	=	\$ 9,504,801	\$	-	
% of Gross Commission	17.0%			17.0%			
Net Commission + Breakage	\$ 7,708,785			\$ 46,305,329			
% of Total Handle	7.32%			7.31%			
A)	4.046			070			
Number of HHR Terminals	1,016			970			
Average Daily Handle	\$ 3,396,346			\$ 2,465,577			
Handle/Day/Terminal	\$ 3,343			\$ 2,427			
Gross Commission / Day /Terminal	\$ 295			\$ 214			

	 May -21	April - 21	% Change	Since Inception (September 16, 2020)			
Total Handle	\$ 105,286,725	\$ 102,047,679	3.2%	Total Handle	\$	633,653,401	
Total Kentucky Excise Tax	\$ 1,579,301	\$ 1,530,715	3.2%	Total Kentucky Excise Tax	\$	9,504,801	
Average Daily Handle	\$ 3,396,346	\$ 3,401,589	-0.2%	Total KY General Fund	\$	3,196,901	

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

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

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

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

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

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