

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FYTD 2021
February-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	
	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total	FYTD	% of Fund Total
Live	\$ 64,012	0.4%	\$ 10,233	0.2%			\$ 18,708	2.7%	\$ 9,354	2.5%	\$ 9,354	2.5%	\$ 42,676	100.0%					\$ 30,691	0.2%	\$ 185,027	0.5%
Churchill Downs	\$ 27,195	0.2%					\$ 7,252	1.1%	\$ 3,626	1.0%	\$ 3,626	1.0%	\$ 18,131	42.5%					\$ 12,692	0.1%	\$ 72,522	0.2%
Ellis Park	\$ 7,507	0.0%					\$ 2,001	0.3%	\$ 1,001	0.3%	\$ 1,001	0.3%	\$ 5,005	11.7%					\$ 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	36.9%					\$ 11,033	0.1%	\$ 63,044	0.2%
Kentucky Downs	\$ 2,492	0.0%					\$ 665	0.1%	\$ 332	0.1%	\$ 332	0.1%	\$ 1,662	3.9%					\$ 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	\$ 3,176	0.0%					\$ 847	0.1%	\$ 424	0.1%	\$ 424	0.1%	\$ 2,117	5.0%					\$ 1,482	0.0%	\$ 8,470	0.0%
Simulcast	\$ 829,076	5.1%	\$ 26,975	0.5%	\$ 4,866	100%	\$ 21,520	3.1%	\$ 43,049	11.6%	\$ 43,049	11.6%							\$ 322,845	1.9%	\$ 1,291,380	3.2%
Churchill Downs	\$ 119,271	0.7%	\$ 1,610	0.0%	\$ 105	2.2%	\$ 3,024	0.4%	\$ 6,050	1.6%	\$ 6,050	1.6%							\$ 45,370	0.3%	\$ 181,480	0.4%
Ellis Park	\$ 135,682	0.8%	\$ 13,732	0.3%	\$ 360	7.4%	\$ 3,744	0.5%	\$ 7,489	2.0%	\$ 7,489	2.0%							\$ 56,165	0.3%	\$ 224,662	0.6%
Keeneland	\$ 401,183	2.5%			\$ 888	18.2%	\$ 10,052	1.5%	\$ 20,104	5.4%	\$ 20,104	5.4%							\$ 150,777	0.9%	\$ 603,107	1.5%
Kentucky Downs	\$ 127,146	0.8%	\$ 11,296	0.2%	\$ 3,048	62.6%	\$ 3,536	0.5%	\$ 7,076	1.9%	\$ 7,076	1.9%							\$ 53,059	0.3%	\$ 212,237	0.5%
Oak Grove	\$ -	0.0%	\$ -																			
The Red Mile																						
Turfway Park	\$ 45,794	0.3%	\$ 337	0.0%	\$ 466	9.6%	\$ 1,164	0.2%	\$ 2,330	0.6%	\$ 2,330	0.6%							\$ 17,473	0.1%	\$ 69,894	0.2%
ADW															\$ 563,686	100.0%	\$ 563,686	100.0%	\$ 203,536	1.2%	\$ 1,330,908	3.3%
Amwest															\$ 2,033	0.4%	\$ 2,033	0.4%	\$ 718	0.0%	\$ 4,784	0.0%
eBet															\$ 1,441	0.3%	\$ 1,441	0.3%	\$ 509	0.0%	\$ 3,392	0.0%
Lien Games															\$ 522	0.1%	\$ 522	0.1%	\$ 183	0.0%	\$ 1,227	0.0%
NYRA															\$ 18,252	3.2%	\$ 18,252	3.2%	\$ 6,443	0.0%	\$ 42,948	0.1%
TVG															\$ 189,973	33.7%	\$ 189,973	33.7%	\$ 67,049	0.4%	\$ 446,995	1.1%
TwinSpires															\$ 287,756	51.0%	\$ 287,756	51.0%	\$ 106,146	0.6%	\$ 681,658	1.7%
Watch and Wager															\$ 462	0.1%	\$ 462	0.1%	\$ 163	0.0%	\$ 1,086	0.0%
XpressBet															\$ 63,247	11.2%	\$ 63,247	11.2%	\$ 22,324	0.1%	\$ 148,818	0.4%
HHR	\$ 15,258,964	94.5%	\$ 4,885,053	99.2%			\$ 650,000	94.2%	\$ 320,000	85.9%	\$ 320,000	85.9%							\$ 16,411,491	96.7%	\$ 37,845,508	93.1%
Derby City Gaming	\$ 6,132,780	38.0%					\$ 250,499	36.3%	\$ 123,323	33.1%	\$ 123,323	33.1%							\$ 5,635,636	33.2%	\$ 12,265,562	30.2%
Ellis Park	\$ 1,016,482	6.3%					\$ 46,370	6.7%	\$ 22,828	6.1%	\$ 22,828	6.1%							\$ 924,454	5.4%	\$ 2,032,963	5.0%
Keeneland/Red Mile	\$ 1,194,560	7.4%	\$ 1,592,747	32.4%			\$ 106,214	15.4%	\$ 52,290	14.0%	\$ 52,290	14.0%							\$ 1,780,139	10.5%	\$ 4,778,240	11.8%
Kentucky Downs	\$ 6,365,560	39.4%					\$ 246,917	35.8%	\$ 121,559	32.6%	\$ 121,559	32.6%							\$ 5,875,525	34.6%	\$ 12,731,120	31.3%
Newport Racing	\$ 549,583	3.4%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 549,583	3.2%	\$ 1,099,166	2.7%
Oak Grove	\$ -	0.0%	\$ 3,292,306	66.9%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 1,646,153	9.7%	\$ 4,938,458	12.1%
Grand Total	\$ 16,152,051	100.0%	\$ 4,922,261	100.0%	\$ 4,866	100%	\$ 690,228	100.0%	\$ 372,403	100.0%	\$ 372,403	100.0%	\$ 42,676	100.0%	\$ 563,686	100.0%	\$ 563,686	100.0%	\$ 16,968,563	100.0%	\$ 40,652,822	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

February 2021

Live Racing						
	Feb-21	Feb-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	7	13	-46.2%	170	180	-5.6%
On Track Handle	\$ 91,965	\$ 785,165	-88.3%	\$ 9,353,696	\$ 37,716,477	-75.2%
Less: Return to the Public	\$ 73,578	\$ 626,661	-88.3%	\$ 7,489,568	\$ 30,314,290	-75.3%
Less: Breakage	\$ 456	\$ 5,236	-91.3%	\$ 54,615	\$ 235,642	-76.8%
Gross Commission	\$ 17,932	\$ 153,268	-88.3%	\$ 1,809,514	\$ 7,166,545	-74.8%
TB Development Fund	\$ 690	\$ 5,889	-88.3%	\$ 64,013	\$ 273,250	-76.6%
SB Development Fund	\$ -	\$ -		\$ 10,233	\$ 16,039	-36.2%
Equine Industry Program	\$ 184	\$ 1,570	-88.3%	\$ 18,707	\$ 75,433	-75.2%
Equine Drug Research	\$ 92	\$ 785	-88.3%	\$ 9,354	\$ 37,716	-75.2%
Higher Education Fund	\$ 92	\$ 785	-88.3%	\$ 9,354	\$ 37,716	-75.2%
Ky General Fund	\$ 322	\$ 2,748	-88.3%	\$ 30,691	\$ 128,800	-76.2%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 1,379	\$ 11,777	-88.3%	\$ 142,352	\$ 568,955	-75.0%
Backside Improvement Fund (Note 1)	\$ 460	\$ 3,926	-88.3%	\$ 42,675	\$ 182,167	-76.6%
Net Commission	\$ 16,093	\$ 137,564	-88.3%	\$ 1,624,486	\$ 6,415,423	-74.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ 6,177,414	\$ 383,346	1511.4%	\$ 11,673,894	\$ 7,514,335	55.4%
Kentucky ADW's	\$ 1,164,077	\$ 1,098,074	6.0%	\$ 67,452,932	\$ 31,629,562	113.3%
Other Sources (non-taxable)	\$ 7,204,179	\$ 16,419,470	-56.1%	\$ 679,518,785	\$ 423,424,074	60.5%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ 14,637,635	\$ 18,686,055	-21.7%	\$ 767,999,306	\$ 500,284,448	53.5%
Average Daily Handle - On Track	\$ 13,138	\$ 60,397	-78.2%	\$ 55,022	\$ 209,536	-73.7%
Average Daily Handle - All Sources	\$ 2,091,091	\$ 1,437,389	45.5%	\$ 4,517,643	\$ 2,779,358	62.5%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 4,537,742	\$ 8,501,659	-46.6%	\$ 41,981,450	\$ 69,429,803	-39.5%
Standardbred	\$ 1,437,493	\$ 1,837,687	-21.8%	\$ 14,594,797	\$ 15,587,851	-6.4%
Qtr/Arabian	\$ 18,248	\$ 43,001	-57.6%	\$ 330,248	\$ 387,681	-14.8%
Total Handle	\$ 5,993,484	\$ 10,382,347	-42.3%	\$ 56,906,494	\$ 85,405,335	-33.4%
TB Development Fund	\$ 88,706	\$ 170,033	-47.8%	\$ 829,076	\$ 1,375,804	-39.7%
SB Development Fund	\$ 2,354	\$ 4,290	-45.1%	\$ 26,976	\$ 33,135	-18.6%
QH Development Fund	\$ 270	\$ 686	-60.6%	\$ 4,865	\$ 6,500	-25.2%
Equine Industry Program*	\$ 2,283	\$ 4,375	-47.8%	\$ 21,523	\$ 35,386	-39.2%
Equine Drug Research	\$ 4,567	\$ 8,750	-47.8%	\$ 43,046	\$ 70,772	-39.2%
Higher Education Fund	\$ 4,567	\$ 8,750	-47.8%	\$ 43,046	\$ 70,772	-39.2%
Ky General Fund	\$ 34,249	\$ 65,629	-47.8%	\$ 322,844	\$ 530,790	-39.2%
Total Kentucky Excise Tax	\$ 136,997	\$ 262,515	-47.8%	\$ 1,291,374	\$ 2,123,159	-39.2%

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

Monthly Track Report - Bluegrass Downs

February 2021

Live Racing

	Feb-21	Feb-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

February 2021

Live Racing						
	Feb-21	Feb-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	\$ 995,055	\$ 2,049,766	-51.5%	\$ 5,963,553	\$ 18,890,995	-68.4%
Standardbred	\$ 25,322	\$ 22,113	14.5%	\$ 80,515	\$ 113,447	-29.0%
Qtr/Arabian	\$ 1,216	\$ 5,296	-77.0%	\$ 5,233	\$ 87,025	-94.0%
Total Handle	\$ 1,021,592	\$ 2,077,175	-50.8%	\$ 6,049,302	\$ 19,091,467	-68.3%
TB Development Fund	\$ 19,901	\$ 40,995	-51.5%	\$ 119,271	\$ 377,820	-68.4%
SB Development Fund	\$ 506	\$ 442	14.5%	\$ 1,610	\$ 2,269	-29.0%
QH Development Fund	\$ 24	\$ 106	-77.0%	\$ 105	\$ 1,741	-94.0%
Equine Industry Program*	\$ 511	\$ 1,039	-50.8%	\$ 3,025	\$ 9,546	-68.3%
Equine Drug Research	\$ 1,022	\$ 2,077	-50.8%	\$ 6,049	\$ 19,091	-68.3%
Higher Education Fund	\$ 1,022	\$ 2,077	-50.8%	\$ 6,049	\$ 19,091	-68.3%
Ky General Fund	\$ 7,662	\$ 15,579	-50.8%	\$ 45,370	\$ 143,186	-68.3%
Total Kentucky Excise Tax (3%)	\$ 30,648	\$ 62,315	-50.8%	\$ 181,479	\$ 572,744	-68.3%

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 - Ellis Park

February 2021

Live Racing						
	Feb-21	Feb-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	\$ 673,471	\$ 1,221,937	-44.9%	\$ 6,784,175	\$ 9,226,190	-26.5%
Standardbred	\$ 33,528	\$ 85,968	-61.0%	\$ 686,523	\$ 787,502	-12.8%
Qtr/Arabian	\$ 826	\$ -		\$ 18,003	\$ 141	12705%
Total Handle	\$ 707,825	\$ 1,307,905	-45.9%	\$ 7,488,701	\$ 10,013,833	-25.2%
TB Development Fund	\$ 13,469	\$ 24,439	-44.9%	\$ 135,683	\$ 184,524	-26.5%
SB Development Fund	\$ 671	\$ 1,719	-61.0%	\$ 13,730	\$ 15,750	-12.8%
QH Development Fund	\$ 17	\$ -		\$ 360	\$ 3	12704.7%
Equine Industry Program*	\$ 354	\$ 654	-45.9%	\$ 3,744	\$ 5,007	-25.2%
Equine Drug Research	\$ 708	\$ 1,308	-45.9%	\$ 7,489	\$ 10,014	-25.2%
Higher Education Fund	\$ 708	\$ 1,308	-45.9%	\$ 7,489	\$ 10,014	-25.2%
Ky General Fund	\$ 5,309	\$ 9,809	-45.9%	\$ 56,165	\$ 75,104	-25.2%
Total Kentucky Excise Tax (3%)	\$ 21,235	\$ 39,237	-45.9%	\$ 224,661	\$ 300,415	-25.2%

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

Monthly Track Report - Keeneland

February 2021

Live Racing						
	Feb-21	Feb-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	\$ 1,690,212	\$ 2,848,148	-40.7%	\$ 20,059,210	\$ 22,997,433	-12.8%
Standardbred						
Qtr/Arabian	\$ 1,710	\$ 8,114	-78.9%	\$ 44,369	\$ 48,918	-9.3%
Total Handle	\$ 1,691,922	\$ 2,856,262	-40.8%	\$ 20,103,579	\$ 23,046,351	-12.8%
TB Development Fund	\$ 33,804	\$ 56,963	-40.7%	\$ 401,184	\$ 459,949	-12.8%
SB Development Fund						
QH Development Fund	\$ 34	\$ 162	-78.9%	\$ 887	\$ 978	-9.3%
Equine Industry Program*	\$ 846	\$ 1,428	-40.8%	\$ 10,052	\$ 11,523	-12.8%
Equine Drug Research	\$ 1,692	\$ 2,856	-40.8%	\$ 20,104	\$ 23,046	-12.8%
Higher Education Fund	\$ 1,692	\$ 2,856	-40.8%	\$ 20,104	\$ 23,046	-12.8%
Ky General Fund	\$ 12,689	\$ 21,422	-40.8%	\$ 150,777	\$ 172,848	-12.8%
Total Kentucky Excise Tax (3%)	\$ 50,758	\$ 85,688	-40.8%	\$ 603,107	\$ 691,391	-12.8%

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 - Kentucky Downs

February 2021

Live Racing						
	Feb-21	Feb-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	\$ 564,380	\$ 905,844	-37.7%	\$ 6,357,281	\$ 7,528,460	-15.6%
Standardbred	\$ 49,866	\$ 70,004	-28.8%	\$ 564,879	\$ 502,870	12.3%
Qtr/Arabian	\$ 7,977	\$ 15,326	-47.9%	\$ 152,389	\$ 150,284	1.4%
Total Handle	\$ 622,223	\$ 991,173	-37.2%	\$ 7,074,548	\$ 8,181,614	-13.5%
TB Development Fund	\$ 11,288	\$ 18,117	-37.7%	\$ 127,146	\$ 150,569	-15.6%
SB Development Fund	\$ 997	\$ 1,400	-28.8%	\$ 11,298	\$ 10,057	12.3%
QH Development Fund	\$ 160	\$ 307	-47.9%	\$ 3,048	\$ 3,006	1.4%
Equine Industry Program*	\$ 311	\$ 496	-37.2%	\$ 3,537	\$ 4,091	-13.5%
Equine Drug Research	\$ 622	\$ 991	-37.2%	\$ 7,075	\$ 8,182	-13.5%
Higher Education Fund	\$ 622	\$ 991	-37.2%	\$ 7,075	\$ 8,182	-13.5%
Ky General Fund	\$ 4,667	\$ 7,434	-37.2%	\$ 53,059	\$ 61,362	-13.5%
Total Kentucky Excise Tax (3%)	\$ 18,667	\$ 29,735	-37.2%	\$ 212,236	\$ 245,448	-13.5%

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

February 2021

Live Racing						
	Feb-21	Feb-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	\$ 102,420	\$ -		\$ 527,669	\$ -	
Standardbred	\$ 15,339	\$ -		\$ 88,331	\$ -	
Qtr/Arabian	\$ 158	\$ -		\$ 9,688	\$ -	
Total Handle	\$ 117,917	\$ -		\$ 625,688	\$ -	
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

February 2021

Live Racing						
	Feb-21	Feb-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) (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	\$ 1,304,435	\$ 1,623,163	-19.6%	\$ 13,157,687	\$ 13,907,053	-5.4%
Qtr/Arabian	\$ 4,572	\$ 8,692	-47.4%	\$ 77,307	\$ 61,439	25.8%
Total Handle	\$ 1,309,007	\$ 1,631,856	-19.8%	\$ 13,234,994	\$ 13,968,492	-5.3%
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

February 2021

Live Racing						
	Feb-21	Feb-20	% Change	FYTD - 2021	FYTD - 2020	% Change
Race Dates	7	13	-46.2%	35	44	-20.5%
On Track Handle	\$ 91,965	\$ 785,165	-88.3%	\$ 423,505	\$ 2,716,304	-84.4%
Less: Return to the Public	\$ 73,578	\$ 626,661	-88.3%	\$ 339,090	\$ 2,170,562	-84.4%
Less: Breakage	\$ 456	\$ 5,236	-91.3%	\$ 2,401	\$ 15,588	-84.6%
Gross Commission	\$ 17,932	\$ 153,268	-88.3%	\$ 82,015	\$ 530,155	-84.5%
TB Development Fund	\$ 690	\$ 5,889	-88.3%	\$ 3,176	\$ 20,372	-84.4%
Equine Industry Program	\$ 184	\$ 1,570	-88.3%	\$ 847	\$ 5,433	-84.4%
Equine Drug Research	\$ 92	\$ 785	-88.3%	\$ 424	\$ 2,716	-84.4%
Higher Education Fund	\$ 92	\$ 785	-88.3%	\$ 424	\$ 2,716	-84.4%
Ky General Fund	\$ 322	\$ 2,748	-88.3%	\$ 1,482	\$ 9,507	-84.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 1,379	\$ 11,777	-88.3%	\$ 6,353	\$ 40,745	-84.4%
Backside Improvement Fund (Note 1)	\$ 460	\$ 3,926	-88.3%	\$ 2,118	\$ 13,582	-84.4%
Net Commission	\$ 16,093	\$ 137,564	-88.3%	\$ 73,544	\$ 475,829	-84.5%
Off Track Handle From:						
Other Kentucky Tracks	\$ 6,177,414	\$ 383,346	1511.4%	\$ 6,933,930	\$ 1,469,830	371.8%
Kentucky ADW's	\$ 1,164,077	\$ 1,098,074	6.0%	\$ 6,127,124	\$ 4,005,985	52.9%
Other Sources (non-taxable)	\$ 7,204,179	\$ 16,419,470	-56.1%	\$ 68,936,187	\$ 57,991,010	18.9%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ 14,637,635	\$ 18,686,055	-21.7%	\$ 82,420,746	\$ 66,183,129	24.5%
Average Daily Handle - On Track	\$ 13,138	\$ 60,397	-78.2%	\$ 12,100	\$ 61,734	-80.4%
Average Daily Handle - All Sources	\$ 2,091,091	\$ 1,437,389	45.5%	\$ 2,354,878	\$ 1,504,162	56.6%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 512,204	\$ 1,475,964	-65.3%	\$ 2,289,563	\$ 10,147,146	-77.4%
Standardbred	\$ 9,004	\$ 36,440	-75.3%	\$ 16,863	\$ 252,928	-93.3%
Qtr/Arabian	\$ 1,790	\$ 5,573	-67.9%	\$ 23,258	\$ 38,631	-39.8%
Total Handle	\$ 522,998	\$ 1,517,976	-65.5%	\$ 2,329,683	\$ 10,438,706	-77.7%
TB Development Fund	\$ 10,244	\$ 29,519	-65.3%	\$ 45,791	\$ 202,943	-77.4%
SB Development Fund	\$ 180	\$ 729	-75.3%	\$ 337	\$ 5,059	-93.3%
QH Development Fund	\$ 36	\$ 111	-67.9%	\$ 465	\$ 773	-39.8%
Equine Industry Program*	\$ 261	\$ 759	-65.5%	\$ 1,165	\$ 5,219	-77.7%
Equine Drug Research	\$ 523	\$ 1,518	-65.5%	\$ 2,330	\$ 10,439	-77.7%
Higher Education Fund	\$ 523	\$ 1,518	-65.5%	\$ 2,330	\$ 10,439	-77.7%
Ky General Fund	\$ 3,922	\$ 11,385	-65.5%	\$ 17,473	\$ 78,290	-77.7%
Total Kentucky Excise Tax (3%)	\$ 15,690	\$ 45,539	-65.5%	\$ 69,890	\$ 313,161	-77.7%

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 February, 2021

	Feb-21	Feb-20	% Change	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	\$ 1,164,077	\$ 1,098,075	6.0%	\$ 76,672,232	\$ 31,629,456	142.4%
Total Out-of State Handle	\$ 23,478,324	\$ 16,797,450	39.8%	\$ 194,704,393	\$ 119,676,236	62.7%
Total Handle (TH)	\$ 24,642,401	\$ 17,895,525	37.7%	\$ 271,376,625	\$ 151,305,691	79.4%
Host Track (42.5% Allocation)	\$ 52,365	\$ 38,028	37.7%	\$ 576,675	\$ 321,525	79.4%
Purse (42.5% Allocation)	\$ 52,365	\$ 38,028	37.7%	\$ 576,675	\$ 321,525	79.4%
KY General Fund (15% Allocation)	\$ 18,482	\$ 13,422	37.7%	\$ 203,532	\$ 113,479	79.4%
Total KY Excise Tax (.5% of TH)	\$ 123,212	\$ 89,478	37.7%	\$ 1,356,883	\$ 756,528	79.4%



Kentucky Resident Advance Deposit Wagering Report for February 2021

AmWest Entertainment	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.00%	\$ -	\$ -	#DIV/0!	0.13%	\$ 97,505	\$ 103,003	-5.3%
Total Out-of State Handle	0.36%	\$ 85,060	\$ 48,548	75.2%	0.44%	\$ 859,157	\$ 410,614	109.2%
Total Handle (TH)	0.35%	\$ 85,060	\$ 48,548	75.2%	0.35%	\$ 956,662	\$ 513,617	86.3%
Host Track (42.5% Allocation)		\$ 181	\$ 103	75.2%		\$ 2,033	\$ 1,091	86.3%
Purse (42.5% Allocation)		\$ 181	\$ 103	75.2%		\$ 2,033	\$ 1,091	86.3%
KY General Fund (15% Allocation)		\$ 64	\$ 36	75.2%		\$ 717	\$ 385	86.3%
Total KY Excise Tax (.5% of TH)		\$ 425	\$ 243	75.2%		\$ 4,783	\$ 2,568	86.3%

eBet	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.08%	\$ 988	\$ 662	49.2%	0.07%	\$ 56,438	\$ 25,454	121.7%
Total Out-of State Handle	0.35%	\$ 82,588	\$ 36,697	125.1%	0.32%	\$ 621,369	\$ 456,757	36.0%
Total Handle (TH)	0.34%	\$ 83,576	\$ 37,359	123.7%	0.25%	\$ 677,807	\$ 482,211	40.6%
Host Track (42.5% Allocation)		\$ 178	\$ 79	123.7%		\$ 1,440	\$ 1,025	40.6%
Purse (42.5% Allocation)		\$ 178	\$ 79	123.7%		\$ 1,440	\$ 1,025	40.6%
KY General Fund (15% Allocation)		\$ 63	\$ 28	123.7%		\$ 508	\$ 362	40.6%
Total KY Excise Tax (.5% of TH)		\$ 418	\$ 187	123.7%		\$ 3,389	\$ 2,411	40.6%

Lien Games	% of Total	Feb-21	Feb-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	0.26%	\$ 60,142	\$ 9,824	512.2%	0.12%	\$ 231,104	\$ 107,531	114.9%
Total Handle (TH)	0.24%	\$ 60,142	\$ 9,824	512.2%	0.09%	\$ 244,916	\$ 113,460	115.9%
Host Track (42.5% Allocation)		\$ 128	\$ 21	512.2%		\$ 520	\$ 241	115.9%
Purse (42.5% Allocation)		\$ 128	\$ 21	512.2%		\$ 520	\$ 241	115.9%
KY General Fund (15% Allocation)		\$ 45	\$ 7	512.2%		\$ 184	\$ 85	115.9%
Total KY Excise Tax (.5% of TH)		\$ 301	\$ 49	512.2%		\$ 1,225	\$ 567	115.9%

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

NYRabets	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	6.99%	\$ 81,399	\$ 11,999	578.4%	2.64%	\$ 2,026,571	\$ 566,935	257.5%
Total Out-of State Handle	5.70%	\$ 1,337,632	\$ 256,863	420.8%	3.37%	\$ 6,562,985	\$ 2,729,072	140.5%
Total Handle (TH)	5.76%	\$ 1,419,031	\$ 268,862	427.8%	3.17%	\$ 8,589,556	\$ 3,296,007	160.6%
Host Track (42.5% Allocation)		\$ 3,015	\$ 571	427.8%		\$ 18,253	\$ 7,004	160.6%
Purse (42.5% Allocation)		\$ 3,015	\$ 571	427.8%		\$ 18,253	\$ 7,004	160.6%
KY General Fund (15% Allocation)		\$ 1,064	\$ 202	427.8%		\$ 6,442	\$ 2,472	160.6%
Total KY Excise Tax (.5% of TH)		\$ 7,095	\$ 1,344	427.8%		\$ 42,948	\$ 16,480	160.6%

TVG	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	28.44%	\$ 331,031	\$ 380,743	-13.1%	27.31%	\$ 20,940,240	\$ 8,606,685	143.3%
Total Out-of State Handle	31.66%	\$ 7,433,522	\$ 5,576,282	33.3%	35.16%	\$ 68,458,791	\$ 41,011,799	66.9%
Total Handle (TH)	31.51%	\$ 7,764,553	\$ 5,957,025	30.3%	32.94%	\$ 89,399,031	\$ 49,618,483	80.2%
Host Track (42.5% Allocation)		\$ 16,500	\$ 12,659	30.3%		\$ 189,973	\$ 105,439	80.2%
Purse (42.5% Allocation)		\$ 16,500	\$ 12,659	30.3%		\$ 189,973	\$ 105,439	80.2%
KY General Fund (15% Allocation)		\$ 5,823	\$ 4,468	30.3%		\$ 67,049	\$ 37,214	80.2%
Total KY Excise Tax (.5% of TH)		\$ 38,823	\$ 29,785	30.3%		\$ 446,995	\$ 248,092	80.2%

TwinSpires	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	57.28%	\$ 666,750	\$ 625,140	6.7%	59.40%	\$ 45,543,214	\$ 18,211,470	150.1%
Total Out-of State Handle	48.07%	\$ 11,287,036	\$ 8,237,164	37.0%	49.30%	\$ 95,984,158	\$ 60,328,214	59.1%
Total Handle (TH)	48.51%	\$ 11,953,786	\$ 8,862,304	34.9%	52.15%	\$ 141,527,372	\$ 78,539,684	80.2%
Host Track (42.5% Allocation)		\$ 25,402	\$ 18,832	34.9%		\$ 300,746	\$ 166,897	80.2%
Purse (42.5% Allocation)		\$ 25,402	\$ 18,832	34.9%		\$ 300,746	\$ 166,897	80.2%
KY General Fund (15% Allocation)		\$ 8,965	\$ 6,647	34.9%		\$ 106,146	\$ 58,905	80.2%
Total KY Excise Tax (.5% of TH)		\$ 59,769	\$ 44,312	34.9%		\$ 707,637	\$ 392,698	80.2%

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

Watch and Wager	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	0.06%	\$ 733	\$ 1,374	-46.7%	0.05%	\$ 34,531	\$ 42,522	-18.8%
Total Out-of State Handle	0.09%	\$ 21,897	\$ 18,123	20.8%	0.09%	\$ 182,847	\$ 209,343	-12.7%
Total Handle (TH)	0.09%	\$ 22,629	\$ 19,497	16.1%	0.08%	\$ 217,379	\$ 251,865	-13.7%
Host Track (42.5% Allocation)		\$ 48	\$ 41	16.1%		\$ 462	\$ 535	-13.7%
Purse (42.5% Allocation)		\$ 48	\$ 41	16.1%		\$ 462	\$ 535	-13.7%
KY General Fund (15% Allocation)		\$ 17	\$ 15	16.1%		\$ 163	\$ 189	-13.7%
Total KY Excise Tax (.5% of TH)		\$ 113	\$ 97	16.1%		\$ 1,087	\$ 1,259	-13.7%

Xpressbet	% of Total	Feb-21	Feb-20	% Change	% of Total	FYTD-2021	FYTD-2020	% Change
Total In-State Handle	7.15%	\$ 83,177	\$ 78,157	6.4%	10.38%	\$ 7,959,920	\$ 4,067,458	95.7%
Total Out-of State Handle	13.50%	\$ 3,170,448	\$ 2,613,949	21.3%	11.20%	\$ 21,803,982	\$ 14,422,906	51.2%
Total Handle (TH)	13.20%	\$ 3,253,625	\$ 2,692,106	20.9%	10.97%	\$ 29,763,903	\$ 18,490,364	61.0%
Host Track (42.5% Allocation)		\$ 6,914	\$ 5,721	20.9%		\$ 63,248	\$ 39,292	61.0%
Purse (42.5% Allocation)		\$ 6,914	\$ 5,721	20.9%		\$ 63,248	\$ 39,292	61.0%
KY General Fund (15% Allocation)		\$ 2,440	\$ 2,019	20.9%		\$ 22,323	\$ 13,868	61.0%
Total KY Excise Tax (.5% of TH)		\$ 16,268	\$ 13,461	20.9%		\$ 148,820	\$ 92,452	61.0%

Kentucky Historical Horse Racing Report for February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 322,127,130	\$ 270,360,707	19.1%	\$ 2,523,971,072	\$ 1,914,961,980	31.8%
Less: Returned to Public	\$ 293,768,036	\$ 247,221,793	18.8%	\$ 2,300,350,408	\$ 1,752,201,016	31.3%
Less: Breakage	\$ 46,645	\$ 114,904		\$ 602,225	\$ 808,149	
Less: Change in Pools (Note 6)	\$ 187,426	\$ 348,180		\$ 4,688,541	\$ 1,757,772	
Gross Commission	<u>\$ 28,125,024</u>	<u>\$ 22,675,829</u>	24.0%	<u>\$ 218,329,899</u>	<u>\$ 160,195,042</u>	36.3%
TB Development Fund (Note 1)	\$ 1,869,562	\$ 1,866,294	0.2%	\$ 15,262,480	\$ 13,197,629	15.6%
SB Development Fund (Note 2)	\$ 728,521	\$ 215,215	238.5%	\$ 4,889,738	\$ 1,552,781	214.9%
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)	\$ 2,233,823	\$ 1,973,902	13.2%	\$ 16,417,349	\$ 12,684,020	29.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 4,831,907</u>	<u>\$ 4,055,411</u>	19.1%	<u>\$ 37,859,566</u>	<u>\$ 28,724,430</u>	31.8%
% of Gross Commission	17.2%	17.9%		17.3%	17.9%	
Net Commission + Breakage	\$ 23,339,761	\$ 18,735,322	24.6%	\$ 181,072,557	\$ 132,278,762	36.9%
% of Total Handle	7.25%	6.93%		7.17%	6.91%	
Number of HHR Terminals	3,704	2,991	23.8%	3,580	2,991	19.7%
Average Daily Handle	\$ 11,504,540	\$ 9,322,783	23.4%	\$ 10,386,712	\$ 7,848,205	32.3%
Handle/Day/Terminal	\$ 3,106	\$ 3,117	-0.4%	\$ 2,902	\$ 2,624	10.6%
Gross Commission / Day /Terminal	\$ 271	\$ 261	3.7%	\$ 251	\$ 220	14.3%
	February -21	January - 21	% Change	Since Inception		
Total Handle	\$ 322,127,130	\$ 395,928,964	-18.6%	Total Handle	\$ 10,559,611,182	
Total Kentucky Excise Tax	\$ 4,831,907	\$ 5,938,934	-18.6%	Total Kentucky Excise Tax	\$ 158,394,168	
Average Daily Handle	\$ 11,504,540	\$ 12,771,902	-9.9%	Total KY General Fund	\$ 64,290,469	

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 February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 103,460,941	\$ 113,107,910	-8.5%	\$ 817,704,057	\$ 810,230,483	0.9%
Less: Returned to Public	\$ 93,895,411	\$ 102,832,058	-8.7%	\$ 743,281,766	\$ 736,254,677	1.0%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 299,123	\$ 99,781		\$ 1,370,322	\$ 191,943	
Gross Commission	<u>\$ 9,266,407</u>	<u>\$ 10,176,072</u>	-8.9%	<u>\$ 73,051,969</u>	<u>\$ 73,783,864</u>	-1.0%
TB Development Fund (Note 1)	\$ 775,957	\$ 848,309	-8.5%	\$ 6,132,780	\$ 6,076,729	0.9%
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)	\$ 775,957	\$ 848,309	-8.5%	\$ 5,635,637	\$ 5,538,785	1.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,551,914</u>	<u>\$ 1,696,619</u>	-8.5%	<u>\$ 12,265,561</u>	<u>\$ 12,153,457</u>	0.9%
% of Gross Commission	16.7%	16.7%		16.8%	16.5%	
Net Commission + Breakage	\$ 7,714,493	\$ 8,479,453	-9.0%	\$ 60,786,408	\$ 61,630,406	-1.4%
% of Total Handle	7.46%	7.50%		7.43%	7.61%	
Number of HHR Terminals	728	1,000	-27.2%	710	1,000	-29.0%
Average Daily Handle	\$ 3,695,034	\$ 3,900,273	-5.3%	\$ 3,803,275	\$ 3,320,617	14.5%
Handle/Day/Terminal	\$ 5,076	\$ 3,900	30.1%	\$ 5,224	\$ 3,321	57.3%
Gross Commission / Day /Terminal	\$ 455	\$ 351	29.6%	\$ 467	\$ 302	54.3%
	February -21	January - 21	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 103,460,941	\$ 118,462,169	-12.66%	Total Handle	\$ 2,442,087,388	
Total Kentucky Excise Tax	\$ 1,551,914	\$ 1,776,933	-12.66%	Total Kentucky Excise Tax	\$ 36,631,311	
Average Daily Handle	\$ 3,695,034	\$ 3,821,360	-3.31%	Total KY General Fund	\$ 17,175,669	

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 February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 12,859,979	\$ 12,864,804	0.0%	\$ 135,530,843	\$ 79,651,872	70.2%
Less: Returned to Public	\$ 11,684,365	\$ 11,675,905	0.1%	\$ 123,591,843	\$ 73,090,755	69.1%
Less: Breakage	\$ 1,436	\$ 885		\$ 15,567	\$ 6,961	
Less: Change in Pools (Note 6)	\$ 60,175	\$ 25,176		\$ 192,600	\$ 1,848	
Gross Commission	<u>\$ 1,114,003</u>	<u>\$ 1,162,838</u>	-4.2%	<u>\$ 11,730,835</u>	<u>\$ 6,552,308</u>	79.0%
TB Development Fund (Note 1)	\$ 96,450	\$ 96,486	0.0%	\$ 1,016,481	\$ 597,389	70.2%
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)	\$ 96,450	\$ 96,486	0.0%	\$ 924,454	\$ 541,324	70.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 192,900</u>	<u>\$ 192,972</u>	0.0%	<u>\$ 2,032,963</u>	<u>\$ 1,194,778</u>	70.2%
% of Gross Commission	17.3%	16.6%		17.3%	18.2%	
Net Commission + Breakage	\$ 922,540	\$ 970,751	-5.0%	\$ 9,713,439	\$ 5,364,490	81.1%
% of Total Handle	7.17%	7.55%		7.17%	6.73%	
Number of HHR Terminals	196	300	-34.7%	188	300	-37.5%
Average Daily Handle	\$ 459,285	\$ 443,614	3.5%	\$ 557,740	\$ 326,442	70.9%
Handle/Day/Terminal	\$ 2,343	\$ 1,479	58.5%	\$ 2,846	\$ 1,088	161.5%
Gross Commission / Day /Terminal	\$ 203	\$ 134	51.9%	\$ 246	\$ 90	175.2%
	February -21	January - 21	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 12,859,979	\$ 18,331,427	-29.8%	Total Handle	\$	670,271,592
Total Kentucky Excise Tax	\$ 192,900	\$ 274,971	-29.8%	Total Kentucky Excise Tax	\$	10,054,074
Average Daily Handle	\$ 459,285	\$ 591,336	-22.3%	Total KY General Fund	\$	4,015,809

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 February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 106,986,907	\$ 101,345,034	5.6%	\$ 848,741,278	\$ 714,523,472	18.8%
Less: Returned to Public	\$ 98,001,513	\$ 93,120,491	5.2%	\$ 775,886,897	\$ 658,028,097	17.9%
Less: Breakage	\$ 16,588	\$ 30,142		\$ 154,365	\$ 137,415	
Less: Change in Pools (Note 6)	\$ (205,584)	\$ 190,240		\$ 293,682	\$ 98,116	
Gross Commission	<u>\$ 9,174,390</u>	<u>\$ 8,004,161</u>	14.6%	<u>\$ 72,406,334</u>	<u>\$ 56,259,845</u>	28.7%
TB Development Fund (Note 1)	\$ 802,402	\$ 760,088	5.6%	\$ 6,365,560	\$ 5,358,926	18.8%
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)	\$ 802,402	\$ 760,088	5.6%	\$ 5,875,525	\$ 4,847,512	21.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,604,804</u>	<u>\$ 1,520,176</u>	5.6%	<u>\$ 12,731,119</u>	<u>\$ 10,717,852</u>	18.8%
% of Gross Commission	17.5%	19.0%		17.6%	19.1%	
Net Commission + Breakage	\$ 7,586,175	\$ 6,514,127	16.5%	\$ 59,829,580	\$ 45,679,407	31.0%
% of Total Handle	7.09%	6.43%		7.05%	6.39%	
Number of HHR Terminals	929	753	23.4%	835	753	10.8%
Average Daily Handle	\$ 3,820,961	\$ 3,494,656	9.3%	\$ 3,492,762	\$ 2,928,375	19.3%
Handle/Day/Terminal	\$ 4,113	\$ 4,641	-11.4%	\$ 3,760	\$ 3,889	-3.3%
Gross Commission / Day /Terminal	\$ 353	\$ 367	-3.8%	\$ 321	\$ 306	4.7%
	February -21	January - 21	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 106,986,907	\$ 130,249,345	-17.9%	Total Handle	\$ 5,319,940,215	
Total Kentucky Excise Tax	\$ 1,604,804	\$ 1,953,740	-17.9%	Total Kentucky Excise Tax	\$ 79,799,103	
Average Daily Handle	\$ 3,820,961	\$ 4,201,592	-9.1%	Total KY General Fund	\$ 31,758,432	

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 February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 22,788,757	\$ 43,042,958	-47.1%	\$ 319,486,609	\$ 310,556,152	2.9%
Less: Returned to Public	\$ 21,187,888	\$ 39,593,339	-46.5%	\$ 292,901,023	\$ 284,827,487	2.8%
Less: Breakage	\$ 28,620	\$ 83,878		\$ 432,293	\$ 663,774	
Less: Change in Pools (Note 6)	\$ (229,054)	\$ 32,983		\$ 1,051,126	\$ 1,465,865	
Gross Commission	<u>\$ 1,801,302</u>	<u>\$ 3,332,758</u>	-46.0%	<u>\$ 25,102,167</u>	<u>\$ 23,599,027</u>	6.4%
TB Development Fund (Note 1)	\$ 85,458	\$ 161,411	-47.1%	\$ 1,198,075	\$ 1,164,586	2.9%
SB Development Fund (Note 2)	\$ 113,944	\$ 215,215	-47.1%	\$ 1,597,433	\$ 1,552,781	2.9%
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)	\$ 142,430	\$ 269,018	-47.1%	\$ 1,785,997	\$ 1,756,399	1.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 341,831</u>	<u>\$ 645,644</u>	-47.1%	<u>\$ 4,792,299</u>	<u>\$ 4,658,342</u>	2.9%
% of Gross Commission	19.0%	19.4%		19.1%	19.7%	
Net Commission + Breakage	\$ 1,488,091	\$ 2,770,992	-46.3%	\$ 20,742,161	\$ 19,604,459	5.8%
% of Total Handle	6.53%	6.44%		6.49%	6.31%	
Number of HHR Terminals	420	938	-55.2%	445	938	-52.5%
Average Daily Handle	\$ 1,424,297	\$ 1,484,240	-4.0%	\$ 1,432,675	\$ 1,278,009	12.1%
Handle/Day/Terminal	\$ 3,391	\$ 1,582	114.3%	\$ 3,411	\$ 1,362	150.4%
Gross Commission / Day /Terminal	\$ 268	\$ 123	118.8%	\$ 268	\$ 104	158.9%
	February -21	January - 21	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 22,788,757	\$ 37,629,704	-39.4%	Total Handle	\$ 1,724,803,701	
Total Kentucky Excise Tax	\$ 341,831	\$ 564,446	-39.4%	Total Kentucky Excise Tax	\$ 25,872,056	
Average Daily Handle	\$ 1,424,297	\$ 1,567,904	-9.2%	Total KY General Fund	\$ 9,144,823	

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 February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 14,572,790	\$ -		\$ 73,277,822	\$ -	
Less: Returned to Public	\$ 13,152,715	\$ -		\$ 65,905,624	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 54,691	\$ -		\$ 416,862	\$ -	
Gross Commission	<u>\$ 1,365,384</u>	<u>\$ -</u>		<u>\$ 6,955,336</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 109,296	\$ -		\$ 549,584	\$ -	
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)	\$ 109,296	\$ -		\$ 549,584	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 218,592</u>	<u>\$ -</u>		<u>\$ 1,099,167</u>	<u>\$ -</u>	
% of Gross Commission	16.0%			15.8%		
Net Commission + Breakage	\$ 1,146,793			\$ 5,856,169		
% of Total Handle	7.87%			7.99%		
Number of HHR Terminals	472			441		
Average Daily Handle	\$ 520,457			\$ 485,284		
Handle/Day/Terminal	\$ 1,103			\$ 1,028		
Gross Commission / Day /Terminal	\$ 103			\$ 98		
	February -21	January - 21	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 14,572,790	\$ 17,682,549	-17.6%	Total Handle	\$ 73,277,822	
Total Kentucky Excise Tax	\$ 218,592	\$ 265,238	-17.6%	Total Kentucky Excise Tax	\$ 1,099,167	
Average Daily Handle	\$ 520,457	\$ 570,405	-8.8%	Total KY General Fund	\$ 549,584	

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 February, 2021

	February -21	February - 20	% Change	FYTD - 2021	FYTD - 2020	% Change
Total Handle	\$ 61,457,756	\$ -		\$ 329,230,464	\$ -	
Less: Returned to Public	\$ 55,846,144	\$ -		\$ 298,783,256	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 208,074	\$ -		\$ 1,363,949	\$ -	
Gross Commission	<u>\$ 5,403,537</u>	<u>\$ -</u>		<u>\$ 29,083,259</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
SB Development Fund (Note 2)	\$ 614,578			\$ 3,292,305		
Equine Industry Program (Note 3)	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ -	\$ -	
Kentucky General Fund (Note 5)	\$ 307,289	\$ -		\$ 1,646,152	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 921,866</u>	<u>\$ -</u>		<u>\$ 4,938,457</u>	<u>\$ -</u>	
% of Gross Commission	17.1%			17.0%		
Net Commission + Breakage	\$ 4,481,671			\$ 24,144,802		
% of Total Handle	7.29%			7.33%		
Number of HHR Terminals	959			961		
Average Daily Handle	\$ 2,194,920			\$ 1,995,336		
Handle/Day/Terminal	\$ 2,289			\$ 2,081		
Gross Commission / Day /Terminal	\$ 201			\$ 184		
	February -21	January - 21	% Change	Since Inception (September 16, 2020)		
Total Handle	\$ 61,457,756	\$ 73,573,770	-16.5%	Total Handle	\$ 329,230,464	
Total Kentucky Excise Tax	\$ 921,866	\$ 1,103,607	-16.5%	Total Kentucky Excise Tax	\$ 4,938,457	
Average Daily Handle	\$ 2,194,920	\$ 2,373,347	-7.5%	Total KY General Fund	\$ 1,646,152	

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.