

Online - September 2023



	Name of Operator / Service Provider						Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's Sandy's	Turfway Park Fanuel	
Wagers	\$15,457,063	\$266,347	\$269,166	\$1,141,717	\$4,203,610	\$15,128,798	\$36,466,699
Winnings	\$15,209,701	\$259,669	\$272,642	\$1,055,220	\$3,167,473	\$14,941,562	\$34,906,268
Federal Excise Tax Paid	\$24,283	\$790	\$858	\$2,515	\$2,785	\$21,821	\$53,052
Adjusted Gross Revenue	\$223,079	\$5,887	(\$4,334)	\$83,981	\$1,033,352	\$165,415	\$1,507,380
Kentucky Excise Tax	\$31,789	\$839	\$0	\$11,967	\$147,253	\$23,572	\$215,419

Retail - September 2023

	Name of Operator / Service Provider						Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Turfway Park Kambi	
Wagers	\$3,024,575	\$475,148	\$100,088	\$499,188	\$3,860,192	\$1,093,637	\$9,052,828
Winnings	\$2,639,466	\$478,724	\$72,149	\$382,778	\$3,414,920	\$952,889	\$7,940,925
Federal Excise Tax Paid	\$8,372	\$1,188	\$262	\$1,248	\$9,650	\$3,160	\$23,881
Adjusted Gross Revenue	\$376,737	(\$4,764)	\$27,677	\$115,163	\$435,621	\$137,588	\$1,088,022
Kentucky Excise Tax	\$36,732	\$0	\$2,698	\$11,228	\$42,473	\$13,415	\$106,547

Glossary:

Wagers includes both wagers paid out and wagers resolved for the reporting period.

Winnings is the amount returned to winning players for the reporting period.

Federal Excise Tax Paid reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

Adjusted Gross Revenue (AGR) is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

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Online - October 2023



	Name of Operator / Service Provider						Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's BetMGM	Turfway Park Fanuel	
Wagers	\$109,480,551	\$2,656,699	\$4,365,599	\$12,882,103	\$41,531,486	\$116,023,142	\$286,939,580
Winnings	\$90,002,719	\$2,274,283	\$3,867,965	\$10,703,410	\$31,181,722	\$95,643,623	\$233,673,722
Federal Excise Tax Paid	\$215,370	\$6,555	\$10,290	\$27,214	\$57,861	\$217,263	\$534,552
Adjusted Gross Revenue	\$19,262,462	\$375,861	\$487,344	\$2,151,478	\$10,291,903	\$20,162,257	\$52,731,306
Kentucky Excise Tax	\$2,744,901	\$53,560	\$68,829	\$306,586	\$1,466,596	\$2,873,122	\$7,513,593

Retail - October 2023

	Name of Operator / Service Provider						Grand Total	
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM		Turfway Park Kambi
Wagers	\$2,888,197	\$358,498	\$108,592	\$650,665	\$2,922,056	\$49,364	\$1,171,716	\$8,149,089
Winnings	\$2,619,836	\$279,485	\$114,083	\$577,358	\$2,383,740	\$40,915	\$1,057,598	\$7,073,015
Federal Excise Tax Paid	\$7,467	\$896	\$347	\$1,627	\$7,305	\$0	\$2,788	\$20,430
Adjusted Gross Revenue	\$260,894	\$78,117	(\$5,838)	\$71,680	\$531,011	\$8,449	\$111,330	\$1,055,643
Kentucky Excise Tax	\$25,437	\$7,152	\$0	\$6,989	\$51,774	\$824	\$10,855	\$103,030

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Online - November 2023



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park Fanduel	
Wagers	\$101,724,518	\$17,268,280	\$5,440,193	\$14,919,489	\$18,334,804	\$12,406,300	\$101,286,894	\$271,380,477
Winnings	\$93,261,488	\$14,526,659	\$5,150,238	\$14,142,086	\$15,940,031	\$11,360,283	\$95,212,655	\$249,593,439
Federal Excise Tax Paid	\$235,599	\$44,010	\$13,214	\$35,142	\$35,376	\$27,462	\$238,876	\$629,680
Adjusted Gross Revenue	\$8,227,431	\$2,697,610	\$276,742	\$742,261	\$2,359,397	\$1,018,555	\$5,835,363	\$21,157,359
Kentucky Excise Tax	\$1,172,409	\$384,409	\$39,436	\$105,772	\$336,214	\$145,144	\$831,539	\$3,014,924

Retail - November 2023

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park Kambi	
Wagers	\$3,632,950	\$333,762	\$432,053	\$944,131	\$2,422,557	\$413,255	\$1,630,542	\$9,809,249
Winnings	\$3,739,633	\$328,056	\$428,982	\$866,103	\$2,229,331	\$0	\$1,556,128	\$9,148,233
Federal Excise Tax Paid	\$9,205	\$833	\$1,109	\$2,360	\$6,056	\$0	\$4,200	\$23,764
Adjusted Gross Revenue	(\$115,888)	\$4,838	\$1,962	\$75,668	\$187,169	\$413,255	\$70,214	\$637,217
Kentucky Excise Tax	\$0	\$475	\$0	\$7,378	\$18,249	\$40,292	\$6,846	\$73,240

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Online - December 2023



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365	BetMGM	Turfway Park Fanduel	
Wagers	\$98,179,039	\$19,051,758	\$5,598,047	\$14,056,117	\$15,866,782	\$9,335,669	\$92,817,383	\$254,904,794
Winnings	\$86,477,712	\$16,776,768	\$5,153,352	\$12,810,777	\$14,243,294	\$8,450,593	\$79,505,722	\$223,418,219
Federal Excise Tax Paid	\$234,643	\$47,604	\$13,569	\$34,495	\$34,844	\$22,479	\$225,302	\$612,934
Adjusted Gross Revenue	\$11,466,684	\$2,227,386	\$431,126	\$1,210,844	\$1,588,644	\$862,597	\$13,086,359	\$30,873,640
Kentucky Excise Tax	\$1,634,003	\$317,402	\$61,435	\$172,545	\$226,382	\$122,920	\$1,864,806	\$4,399,494

Retail - December 2023

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park Kambi	
Wagers	\$3,438,488	\$311,337	\$70,923	\$712,637	\$2,171,178	\$422,286	\$1,634,934	\$8,761,783
Winnings	\$3,126,673	\$295,072	\$49,353	\$607,413	\$2,031,741	\$368,698	\$1,487,484	\$7,966,433
Federal Excise Tax Paid	\$8,720	\$784	\$177	\$1,782	\$5,428	\$0	\$4,161	\$21,053
Adjusted Gross Revenue	\$303,094	\$15,481	\$21,393	\$103,443	\$134,009	\$53,587	\$143,288	\$774,297
Kentucky Excise Tax	\$18,253	\$1,509	\$1,708	\$10,086	\$13,066	\$5,225	\$13,971	\$63,817

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Online - January 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park Fanduel	
Wagers	\$91,990,665	\$15,893,638	\$4,988,491	\$13,201,734	\$14,775,257	\$10,991,573	\$85,078,903	\$236,920,260
Winnings	\$78,205,793	\$14,809,489	\$4,427,108	\$12,222,891	\$12,845,251	\$9,790,827	\$69,777,517	\$202,078,875
Federal Excise Tax Paid	\$219,608	\$39,440	\$12,305	\$32,446	\$33,366	\$24,858	\$200,763	\$562,786
Adjusted Gross Revenue	\$13,565,265	\$1,044,708	\$549,075	\$946,397	\$1,896,640	\$1,175,887	\$15,100,624	\$34,278,596
Kentucky Excise Tax	\$1,933,050	\$148,871	\$78,243	\$134,862	\$270,271	\$167,564	\$2,151,839	\$4,884,700

Retail - January 2024

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park Kambi	
Wagers	\$3,519,152	\$433,666	\$150,716	\$801,462	\$2,120,495	\$348,773	\$1,309,866	\$8,684,131
Winnings	\$3,113,958	\$387,697	\$133,612	\$689,744	\$1,732,220	\$324,198	\$1,176,335	\$7,557,763
Federal Excise Tax Paid	\$8,610	\$1,079	\$377	\$2,004	\$5,301	\$0	\$3,223	\$20,594
Adjusted Gross Revenue	\$396,585	\$44,890	\$16,727	\$109,714	\$382,974	\$24,575	\$130,308	\$1,105,774
Kentucky Excise Tax	\$38,667	\$4,377	\$1,631	\$10,697	\$37,340	\$2,396	\$12,705	\$107,813

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Online - February 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park Fanduel	
Wagers	\$78,746,999	\$9,910,198	\$4,442,880	\$10,196,756	\$13,108,847	\$9,179,668	\$65,927,942	\$191,513,289
Winnings	\$70,252,177	\$9,144,072	\$4,306,786	\$9,684,041	\$12,113,114	\$8,405,018	\$58,418,279	\$172,323,489
Federal Excise Tax Paid	\$186,986	\$24,753	\$10,734	\$25,115	\$30,529	\$21,147	\$158,775	\$458,039
Adjusted Gross Revenue	\$8,307,835	\$741,372	\$125,359	\$487,600	\$965,203	\$753,504	\$7,350,887	\$18,731,761
Kentucky Excise Tax	\$1,183,867	\$105,646	\$17,864	\$69,483	\$137,541	\$107,374	\$1,047,501	\$2,669,276

Retail - February 2024

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park Kambi	
Wagers	\$3,228,369	\$438,738	\$128,374	\$648,521	\$1,532,829	\$238,264	\$1,721,030	\$7,936,124
Winnings	\$3,040,915	\$428,732	\$121,143	\$623,838	\$1,396,178	\$238,736	\$1,784,744	\$7,634,286
Federal Excise Tax Paid	\$8,031	\$1,094	\$321	\$1,621	\$3,832		\$4,439	\$19,338
Adjusted Gross Revenue	\$179,423	\$8,912	\$6,910	\$23,061	\$132,820	(\$472)	(\$68,154)	\$282,500
Kentucky Excise Tax	\$17,494	\$869	\$674	\$2,248	\$12,950	\$0	\$0	\$34,235

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Online - March 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park Fanduel	
Wagers	\$101,047,703	\$11,409,849	\$8,095,214	\$12,681,408	\$16,085,578	\$12,558,943	\$84,646,253	\$246,524,948
Winnings	\$92,381,341	\$10,424,364	\$7,606,548	\$11,739,810	\$14,686,186	\$11,613,383	\$76,522,958	\$224,974,590
Federal Excise Tax Paid	\$246,199	\$28,423	\$19,726	\$31,303	\$38,013	\$30,848	\$205,977	\$600,488
Adjusted Gross Revenue	\$8,420,163	\$967,262	\$468,940	\$910,294	\$1,361,379	\$914,713	\$7,917,319	\$20,960,070
Kentucky Excise Tax	\$1,199,873	\$137,835	\$66,824	\$129,717	\$193,997	\$130,347	\$1,128,218	\$2,986,810

Retail - March 2024

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park Kambi	
Wagers	\$4,302,314	\$429,694	\$88,364	\$940,265	\$1,986,230	\$335,239	\$1,639,038	\$9,721,142
Winnings	\$4,184,976	\$419,079	\$80,752	\$780,291	\$1,777,450	\$307,274	\$1,614,667	\$9,164,488
Federal Excise Tax Paid	\$11,106	\$1,078	\$221	\$2,351	\$4,966	\$0	\$4,248	\$23,969
Adjusted Gross Revenue	\$106,232	\$9,537	\$7,391	\$157,623	\$203,815	\$27,964	\$20,122	\$532,685
Kentucky Excise Tax	\$10,358	\$930	\$721	\$15,368	\$19,872	\$2,680	\$0	\$49,929

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Online - April 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park Fanduel	
Wagers	\$67,907,285	\$7,412,728	\$5,039,920	\$8,704,735	\$16,906,706	\$11,580,137	\$63,338,127	\$180,889,639
Winnings	\$59,302,435	\$6,740,910	\$4,591,301	\$8,154,706	\$16,010,945	\$10,452,258	\$52,872,331	\$158,124,887
Federal Excise Tax Paid	\$163,790	\$18,518	\$12,269	\$21,446	\$40,994	\$27,274	\$153,376	\$437,667
Adjusted Gross Revenue	\$8,441,060	\$653,399	\$436,350	\$528,583	\$854,767	\$1,100,605	\$10,312,420	\$22,327,185
Kentucky Excise Tax	\$1,202,851	\$93,109	\$62,180	\$75,323	\$121,804	\$156,836	\$1,469,520	\$3,181,624

Retail - April 2024

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park Kambi	
Wagers	\$2,986,240	\$219,152	\$38,083	\$769,529	\$1,118,690	\$186,185	\$1,111,514	\$6,429,394
Winnings	\$2,733,884	\$211,904	\$39,044	\$728,157	\$1,069,417	\$207,707	\$966,754	\$5,956,868
Federal Excise Tax Paid	\$7,083	\$556	\$94	\$1,924	\$2,797	\$0	\$2,615	\$15,068
Adjusted Gross Revenue	\$245,273	\$6,691	(\$1,054)	\$39,448	\$46,476	(\$21,521)	\$142,145	\$457,458
Kentucky Excise Tax	\$23,914	\$652	\$0	\$3,846	\$4,531	\$0	\$9,176	\$42,120

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Online - May 2024



	Name of Operator / Service Provider								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interactive, L..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	\$69,154,268	\$6,249,036	\$763,447	\$4,409,071	\$7,851,605	\$15,605,837	\$12,552,622	\$58,960,870	\$175,546,757
Winnings	\$61,862,401	\$5,484,167	\$723,111	\$4,028,611	\$7,079,610	\$14,319,721	\$11,781,802	\$49,314,737	\$154,594,160
Federal Excise Tax Paid	\$167,026	\$15,639	\$1,869	\$10,656	\$19,360	\$37,320	\$30,071	\$142,644	\$424,584
Adjusted Gross Revenue	\$7,124,841	\$749,230	\$38,467	\$369,804	\$752,636	\$1,248,796	\$740,749	\$9,503,490	\$20,528,013
Kentucky Excise Tax	\$1,015,290	\$106,765	\$5,482	\$52,697	\$107,251	\$177,953	\$105,557	\$1,354,247	\$2,925,242

Retail - May 2024

	Name of Operator / Service Provider								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	\$2,757,190	\$215,446	\$31,790	\$471,840	\$978,506	\$152,645	\$1,197,397	\$5,804,814	
Winnings	\$2,424,135	\$208,821	\$26,601	\$410,206	\$808,853	\$120,999	\$1,154,740	\$5,154,355	
Federal Excise Tax Paid	\$7,058	\$540	\$79	\$1,180	\$2,446	\$0	\$3,143	\$14,446	
Adjusted Gross Revenue	\$325,997	\$6,085	\$5,109	\$60,455	\$167,206	\$31,627	\$39,514	\$635,992	
Kentucky Excise Tax	\$31,785	\$593	\$395	\$5,894	\$16,303	\$987	\$3,853	\$59,810	

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Online - June 2024



	Name of Operator / Service Provider								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interactive, L..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	\$56,637,779	\$4,155,874	\$805,833	\$4,006,203	\$9,069,950	\$15,512,937	\$8,174,168	\$47,348,006	\$145,710,749
Winnings	\$51,254,721	\$3,740,624	\$792,934	\$3,659,626	\$8,631,779	\$14,296,220	\$7,407,308	\$40,678,529	\$130,461,742
Federal Excise Tax Paid	\$138,059	\$10,334	\$1,998	\$9,586	\$22,437	\$37,358	\$19,415	\$114,654	\$353,843
Adjusted Gross Revenue	\$5,244,998	\$404,916	\$10,901	\$336,990	\$415,734	\$1,179,359	\$747,445	\$6,559,822	\$14,900,164
Kentucky Excise Tax	\$747,412	\$57,701	\$1,553	\$48,021	\$59,242	\$168,059	\$106,511	\$934,775	\$2,123,273

Retail - June 2024

	Name of Operator / Service Provider								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	\$2,363,692	\$128,784	\$26,986	\$365,410	\$782,285	\$113,878	\$821,930	\$4,602,964	
Winnings	\$2,088,897	\$104,685	\$20,889	\$291,574	\$696,900	\$97,975	\$784,098	\$4,085,018	
Federal Excise Tax Paid	\$5,678	\$379	\$67	\$914	\$1,956	\$0	\$1,956	\$10,949	
Adjusted Gross Revenue	\$269,117	\$23,720	\$6,029	\$72,922	\$83,429	\$15,903	\$35,877	\$506,997	
Kentucky Excise Tax	\$23,239	\$2,313	\$588	\$7,110	\$8,134	\$1,551	\$3,498	\$46,432	

Glossary:

Wagers includes both wagers paid out and wagers resolved for the reporting period.

Winnings is the amount returned to winning players for the reporting period.

Federal Excise Tax Paid reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

Adjusted Gross Revenue (AGR) is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

Kentucky Excise Tax is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

**Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue. <https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/Sports-W..>

Online - All



	Name of Operator / Service Provider									Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's			Turfway Park	
	DraftKings	Penn Sports Interactive..	Circa	Fanatics	Caesars	bet365	BetMGM	Sandy's	Fanduel	
Wagers	\$790,325,870	\$94,274,407	\$1,569,280	\$46,654,783	\$104,705,613	\$126,196,748	\$128,310,565	\$4,203,610	\$730,556,317	\$2,026,797,193
Winnings	\$698,210,488	\$84,181,007	\$1,516,044	\$43,064,177	\$96,224,331	\$114,454,763	\$110,443,193	\$3,167,473	\$632,887,912	\$1,784,149,389
Federal Excise Tax Paid	\$1,831,563	\$236,067	\$3,868	\$113,207	\$251,472	\$287,800	\$261,414	\$2,785	\$1,679,449	\$4,667,626
Adjusted Gross Revenue	\$90,283,818	\$9,867,633	\$49,368	\$3,477,396	\$8,229,809	\$11,454,185	\$17,605,958	\$1,033,352	\$95,993,955	\$237,995,474
Kentucky Excise Tax	\$12,865,444	\$1,406,138	\$7,035	\$495,529	\$1,172,748	\$1,632,221	\$2,508,849	\$147,253	\$13,679,139	\$33,914,355

Retail - All

	Name of Operator / Service Provider								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	\$32,141,167	\$3,344,225	\$1,175,968	\$6,803,649	\$19,895,017	\$2,259,887	\$13,331,603	\$78,951,518	
Winnings	\$29,712,372	\$3,142,255	\$1,086,607	\$5,957,462	\$17,540,750	\$1,706,501	\$12,535,438	\$71,681,385	
Federal Excise Tax Paid	\$81,330	\$8,427	\$3,055	\$17,009	\$49,738	\$0	\$33,933	\$193,491	
Adjusted Gross Revenue	\$2,347,465	\$193,507	\$86,306	\$829,178	\$2,304,530	\$553,366	\$762,232	\$7,076,585	
Kentucky Excise Tax	\$225,878	\$18,870	\$8,415	\$80,845	\$224,692	\$53,955	\$74,318	\$686,972	

Glossary:

Wagers includes both wagers paid out and wagers resolved for the reporting period.

Winnings is the amount returned to winning players for the reporting period.

Federal Excise Tax Paid reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

Adjusted Gross Revenue (AGR) is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

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