

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FYTD 2022
December-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	\$ 218,039	1.0%	\$ 12,821	0.2%			\$ 60,195	8.2%	\$ 30,097	7.7%	\$ 30,097	7.7%	\$ 145,358	100.0%					\$ 102,778	0.5%	\$ 599,385	1.2%
Churchill Downs	\$ 68,236	0.3%					\$ 18,197	2.5%	\$ 9,098	2.3%	\$ 9,098	2.3%	\$ 45,490	31.3%					\$ 31,844	0.1%	\$ 181,963	0.4%
ECL (Corbin)			\$ 2,068	0.0%			\$ 331	0.0%	\$ 165	0.0%	\$ 165	0.0%							\$ 165	0.0%	\$ 2,894	0.0%
Ellis Park	\$ 22,250	0.1%					\$ 5,933	0.8%	\$ 2,967	0.8%	\$ 2,967	0.8%	\$ 14,833	10.2%					\$ 10,383	0.0%	\$ 59,333	0.1%
Keeneland	\$ 113,717	0.5%					\$ 30,324	4.2%	\$ 15,162	3.9%	\$ 15,162	3.9%	\$ 75,811	52.2%					\$ 53,068	0.2%	\$ 303,244	0.6%
Kentucky Downs	\$ 11,935	0.1%					\$ 3,183	0.4%	\$ 1,591	0.4%	\$ 1,591	0.4%	\$ 7,957	5.5%					\$ 5,570	0.0%	\$ 31,827	0.1%
Oak Grove			\$ 1,194	0.0%			\$ 191	0.0%	\$ 96	0.0%	\$ 96	0.0%							\$ 96	0.0%	\$ 1,673	0.0%
The Red Mile			\$ 9,559	0.2%			\$ 1,529	0.2%	\$ 765	0.2%	\$ 765	0.2%							\$ 765	0.0%	\$ 13,383	0.0%
Turfway Park	\$ 1,901	0.0%					\$ 507	0.1%	\$ 253	0.1%	\$ 253	0.1%	\$ 1,267	0.9%					\$ 887	0.0%	\$ 5,068	0.0%
Simulcast	\$ 753,181	3.6%	\$ 23,613	0.5%	\$ 4,715	100%	\$ 19,539	2.7%	\$ 39,074	10.0%	\$ 39,074	10.0%							\$ 293,067	1.3%	\$ 1,172,263	2.3%
Churchill Downs	\$ 204,968	1.0%	\$ 1,862	0.0%	\$ 689	14.6%	\$ 5,188	0.7%	\$ 10,376	2.7%	\$ 10,376	2.7%							\$ 77,820	0.4%	\$ 311,279	0.6%
ECL (Corbin)																						
Ellis Park	\$ 106,562	0.5%	\$ 10,256	0.2%	\$ 397	8.4%	\$ 2,929	0.4%	\$ 5,862	1.5%	\$ 5,862	1.5%							\$ 43,957	0.2%	\$ 175,825	0.3%
Keeneland	\$ 274,112	1.3%			\$ 673	14.3%	\$ 6,869	0.9%	\$ 13,738	3.5%	\$ 13,738	3.5%							\$ 103,043	0.5%	\$ 412,173	0.8%
Kentucky Downs	\$ 107,690	0.5%	\$ 10,177	0.2%	\$ 2,167	46.0%	\$ 3,004	0.4%	\$ 6,001	1.5%	\$ 6,001	1.5%							\$ 45,013	0.2%	\$ 180,053	0.4%
Oak Grove	\$ -	0.0%	\$ -																			
The Red Mile																						
Turfway Park	\$ 59,849	0.3%	\$ 1,318	0.0%	\$ 789	16.7%	\$ 1,549	0.2%	\$ 3,097	0.8%	\$ 3,097	0.8%							\$ 23,234	0.1%	\$ 92,933	0.2%
ADW															\$ 373,866	100.0%	\$ 373,866	100.0%	\$ 131,956	0.6%	\$ 879,688	1.7%
Amwest															\$ 2,446	0.7%	\$ 2,446	0.7%	\$ 864	0.0%	\$ 5,756	0.0%
eBet															\$ 996	0.3%	\$ 996	0.3%	\$ 352	0.0%	\$ 2,344	0.0%
Lien Games															\$ 557	0.1%	\$ 557	0.1%	\$ 198	0.0%	\$ 1,312	0.0%
NYRA															\$ 11,588	3.1%	\$ 11,588	3.1%	\$ 4,090	0.0%	\$ 27,266	0.1%
TVG															\$ 112,246	30.0%	\$ 112,246	30.0%	\$ 39,616	0.2%	\$ 264,108	0.5%
TwinSpires															\$ 197,903	52.9%	\$ 197,903	52.9%	\$ 69,849	0.3%	\$ 465,655	0.9%
Watch and Wager															\$ 959	0.3%	\$ 959	0.3%	\$ 339	0.0%	\$ 2,257	0.0%
XpressBet															\$ 47,171	12.6%	\$ 47,171	12.6%	\$ 16,648	0.1%	\$ 110,990	0.2%
HHR	\$ 20,124,279	95.4%	\$ 5,103,101	99.3%			\$ 650,001	89.1%	\$ 320,000	82.2%	\$ 320,000	82.2%							\$ 21,385,830	97.6%	\$ 47,903,211	94.8%
Derby City Gaming	\$ 7,431,687	35.2%					\$ 204,303	28.0%	\$ 100,580	25.8%	\$ 100,580	25.8%							\$ 7,026,225	32.1%	\$ 14,863,375	29.4%
ECL- Bowling Green	\$ 41,890	0.2%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ 41,890	0.2%	\$ 83,780	0.2%
Ellis Park	\$ 819,409	3.9%					\$ 22,782	3.1%	\$ 11,216	2.9%	\$ 11,216	2.9%							\$ 774,195	3.5%	\$ 1,638,818	3.2%
Keeneland/Red Mile	\$ 1,328,745	6.3%	\$ 1,771,659	34.5%			\$ 70,536	9.7%	\$ 34,725	8.9%	\$ 34,725	8.9%							\$ 2,074,587	9.5%	\$ 5,314,977	10.5%
Kentucky Downs	\$ 7,129,292	33.8%					\$ 191,848	26.3%	\$ 94,448	24.3%	\$ 94,448	24.3%							\$ 6,748,549	30.8%	\$ 14,258,585	28.2%
Newport Racing	\$ 874,675	4.1%					\$ 23,623	3.2%	\$ 11,630	3.0%	\$ 11,630	3.0%							\$ 827,793	3.8%	\$ 1,749,351	3.5%
Oak Grove	\$ 2,498,581	11.8%	\$ 3,331,442	64.8%			\$ 136,909	18.8%	\$ 67,401	17.3%	\$ 67,401	17.3%							\$ 3,892,591	17.8%	\$ 9,994,325	19.8%
Grand Total	\$ 21,095,499	100.0%	\$ 5,139,535	100.0%	\$ 4,715	100%	\$ 729,735	100.0%	\$ 389,171	100.0%	\$ 389,171	100.0%	\$ 145,358	100.0%	\$ 373,866	100.0%	\$ 373,866	100.0%	\$ 21,913,631	100.0%	\$ 50,554,547	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

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	18	13	38.5%	160	148	8.1%
On Track Handle	\$ 264,165	\$ 144,858	82.4%	\$ 30,097,507	\$ 9,075,048	231.7%
Less: Return to the Public	\$ 174,974	\$ 115,901	51.0%	\$ 22,900,192	\$ 7,266,379	215.2%
Less: Breakage	\$ 1,508	\$ 776	94.4%	\$ 218,903	\$ 52,989	313.1%
Gross Commission	<u>\$ 87,684</u>	<u>\$ 28,181</u>	<u>211.1%</u>	<u>\$ 6,978,412</u>	<u>\$ 1,755,680</u>	<u>297.5%</u>
TB Development Fund	\$ 1,901	\$ 1,086	75.0%	\$ 218,039	\$ 61,923	252.1%
SB Development Fund	\$ 133	\$ -		\$ 12,821	\$ 10,233	25.3%
Equine Industry Program	\$ 528	\$ 290	82.4%	\$ 60,195	\$ 18,150	231.7%
Equine Drug Research	\$ 264	\$ 145	82.4%	\$ 30,098	\$ 9,075	231.7%
Higher Education Fund	\$ 264	\$ 145	82.4%	\$ 30,098	\$ 9,075	231.7%
Ky General Fund	\$ 898	\$ 507	77.1%	\$ 102,777	\$ 29,716	245.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 3,989</u>	<u>\$ 2,173</u>	<u>83.6%</u>	<u>\$ 454,027</u>	<u>\$ 138,172</u>	<u>228.6%</u>
Backside Improvement Fund (Note 1)	\$ 1,267	\$ 724	75.0%	\$ 145,359	\$ 41,282	252.1%
Net Commission	\$ 82,427	\$ 25,284	226.0%	\$ 6,379,026	\$ 1,576,226	304.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ 552,511	\$ 342,654	61.2%	\$ 5,340,817	\$ 1,600,262	233.7%
Kentucky ADW's	\$ 16,646,920	\$ 2,482,437	570.6%	\$ 225,829,931	\$ 63,808,245	253.9%
Kentucky Simulcast Facility (non-taxable)	\$ 17,437	\$ -		\$ 126,651	\$ -	
Other Sources (non-taxable)	\$ 22,936,021	\$ 29,304,086	-21.7%	\$ 278,969,357	\$ 639,886,684	-56.4%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 40,417,054</u>	<u>\$ 32,274,035</u>	<u>25.2%</u>	<u>\$ 540,364,262</u>	<u>\$ 714,370,238</u>	<u>-24.4%</u>
Average Daily Handle - On Track	\$ 14,676	\$ 11,143	31.7%	\$ 188,109	\$ 61,318	206.8%
Average Daily Handle - All Sources	\$ 2,245,392	\$ 2,482,618	-9.6%	\$ 3,377,277	\$ 4,826,826	-30.0%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 4,834,576	\$ 3,725,433	29.8%	\$ 38,348,603	\$ 31,613,075	21.3%
Standardbred	\$ 1,619,440	\$ 1,648,070	-1.7%	\$ 11,411,611	\$ 11,603,747	-1.7%
Qtr/Arabian	\$ 67,555	\$ 43,864	54.0%	\$ 322,764	\$ 292,665	10.3%
Total Handle	<u>\$ 6,521,570</u>	<u>\$ 5,417,367</u>	<u>20.4%</u>	<u>\$ 50,082,979</u>	<u>\$ 43,509,487</u>	<u>15.1%</u>
TB Development Fund	\$ 95,053	\$ 73,026	30.2%	\$ 753,180	\$ 625,742	20.4%
SB Development Fund	\$ 3,297	\$ 2,115	55.9%	\$ 23,612	\$ 22,053	7.1%
QH Development Fund	\$ 905	\$ 523	73.2%	\$ 4,714	\$ 4,282	10.1%
Equine Industry Program*	\$ 2,481	\$ 1,892	31.2%	\$ 19,538	\$ 16,302	19.8%
Equine Drug Research	\$ 4,963	\$ 3,783	31.2%	\$ 39,075	\$ 32,604	19.8%
Higher Education Fund	\$ 4,963	\$ 3,783	31.2%	\$ 39,075	\$ 32,604	19.8%
Ky General Fund	\$ 37,221	\$ 28,374	31.2%	\$ 293,065	\$ 244,529	19.8%
Total Kentucky Excise Tax	<u>\$ 148,882</u>	<u>\$ 113,496</u>	<u>31.2%</u>	<u>\$ 1,172,259</u>	<u>\$ 978,115</u>	<u>19.8%</u>

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 - Churchill Downs

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		33	38	-13.2%
On Track Handle	\$ -	\$ -		\$ 9,098,136	\$ 3,626,053	150.9%
Less: Return to the Public	\$ -	\$ -		\$ 6,788,156	\$ 2,897,629	134.3%
Less: Breakage	\$ -	\$ -		\$ 70,758	\$ 24,202	192.4%
Gross Commission	\$ -	\$ -		\$ 2,239,222	\$ 704,222	218.0%
TB Development Fund	\$ -	\$ -		\$ 68,236	\$ 27,195	150.9%
Equine Industry Program	\$ -	\$ -		\$ 18,196	\$ 7,252	
Equine Drug Research	\$ -	\$ -		\$ 9,098	\$ 3,626	150.9%
Higher Education Fund	\$ -	\$ -		\$ 9,098	\$ 3,626	150.9%
Ky General Fund	\$ -	\$ -		\$ 31,843	\$ 12,691	150.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ 136,472	\$ 54,391	150.9%
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 45,491	\$ 18,130	150.9%
Net Commission	\$ -	\$ -		\$ 2,057,259	\$ 631,701	225.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,629,176	\$ 2,703,204	-39.7%
Kentucky ADW's	\$ -	\$ -		\$ 81,528,335	\$ 35,550,786	129.3%
Kentucky Simulcast Facility (non-taxable)	\$ 17,437	\$ -		126,651	\$ -	
Other Sources (non-taxable)	\$ -	\$ -		\$ 89,488,219	\$ 301,963,190	-70.4%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 181,743,866	\$ 343,843,233	-47.1%
Average Daily Handle - On Track				\$ 275,701	\$ 95,422	188.9%
Average Daily Handle - All Sources				\$ 5,507,390	\$ 9,048,506	-39.1%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,338,805	\$ 963,271	39.0%	\$ 10,248,417	\$ 3,614,049	183.6%
Standardbred	\$ 28,182	\$ 11,799	138.8%	\$ 93,127	\$ 21,946	324.3%
Qtr/Arabian	\$ 5,306	\$ 1,598		\$ 34,428	\$ 2,439	1311.6%
Total Handle	\$ 1,372,292	\$ 976,669	40.5%	\$ 10,375,972	\$ 3,638,434	185.2%
TB Development Fund	\$ 26,776	\$ 19,265	39.0%	\$ 204,968	\$ 72,281	183.6%
SB Development Fund	\$ 564	\$ 236	138.8%	\$ 1,863	\$ 439	324.3%
QH Development Fund	\$ 106	\$ 32		\$ 689	\$ 49	1311.6%
Equine Industry Program*	\$ 686	\$ 488	40.5%	\$ 5,188	\$ 1,819	185.2%
Equine Drug Research	\$ 1,372	\$ 977	40.5%	\$ 10,376	\$ 3,638	185.2%
Higher Education Fund	\$ 1,372	\$ 977	40.5%	\$ 10,376	\$ 3,638	185.2%
Ky General Fund	\$ 10,292	\$ 7,325	40.5%	\$ 77,820	\$ 27,288	185.2%
Total Kentucky Excise Tax (3%)	\$ 41,169	\$ 29,300	40.5%	\$ 311,279	\$ 109,153	185.2%

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 - ECL Corbin

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		12	0	
On Track Handle	\$ -	\$ -		\$ 165,407	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ 128,681	\$ -	
Less: Breakage	\$ -	\$ -		\$ 195	\$ -	
Gross Commission	\$ -	\$ -		\$ 36,531	\$ -	
SB Development Fund	\$ -	\$ -		\$ 2,068	\$ -	
Equine Industry Program	\$ -	\$ -		\$ 331	\$ -	
Equine Drug Research	\$ -	\$ -		\$ 165	\$ -	
Higher Education Fund	\$ -	\$ -		\$ 165	\$ -	
Ky General Fund	\$ -	\$ -		\$ 165	\$ -	
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ 2,895	\$ -	
Net Commission	\$ -	\$ -		\$ 33,636	\$ -	
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 174,877	\$ -	
Kentucky ADW's	\$ -	\$ -		\$ 447,328	\$ -	
Other Sources (non-taxable)	\$ -	\$ -		\$ 683,761	\$ -	
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 1,471,373	\$ -	
Average Daily Handle - On Track				\$ 13,784		
Average Daily Handle - All Sources				\$ 122,614		
Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ -	\$ -		\$ -	\$ -	
Qtr/Arabian	\$ -	\$ -		\$ -	\$ -	
Total Handle	\$ -	\$ -		\$ -	\$ -	
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 - Ellis Park

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		29	25	16.0%
On Track Handle	\$ -	\$ -		\$ 2,966,666	\$ 1,000,965	196.4%
Less: Return to the Public	\$ -	\$ -		\$ 2,205,657	\$ 796,412	176.9%
Less: Breakage	\$ -	\$ -		\$ 25,511	\$ 8,359	205.2%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 735,498</u>	<u>\$ 196,195</u>	<u>274.9%</u>
TB Development Fund	\$ -	\$ -		\$ 22,250	\$ 7,507	196.4%
Equine Industry Program	\$ -	\$ -		\$ 5,933	\$ 2,002	196.4%
Equine Drug Research	\$ -	\$ -		\$ 2,967	\$ 1,001	196.4%
Higher Education Fund	\$ -	\$ -		\$ 2,967	\$ 1,001	196.4%
Ky General Fund	\$ -	\$ -		\$ 10,383	\$ 3,503	196.4%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 44,500</u>	<u>\$ 15,014</u>	<u>196.4%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 14,833	\$ 5,005	196.4%
Net Commission	\$ -	\$ -		\$ 676,164	\$ 176,175	283.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,003,489	\$ 532,769	88.4%
Kentucky ADW's	\$ -	\$ -		\$ 20,760,266	\$ 4,074,802	409.5%
Other Sources (non-taxable)	\$ -	\$ -		\$ 26,603,375	\$ 42,409,100	-37.3%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 51,333,795</u>	<u>\$ 48,017,636</u>	<u>6.9%</u>
Average Daily Handle - On Track				\$ 102,299	\$ 40,039	155.5%
Average Daily Handle - All Sources				\$ 1,770,131	\$ 1,920,705	-7.8%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 681,724	\$ 585,372	16.5%	\$ 5,328,170	\$ 5,289,660	0.7%
Standardbred	\$ 60,439	\$ 47,879	26.2%	\$ 512,746	\$ 616,913	-16.9%
Qtr/Arabian	\$ 2,720	\$ 674	304%	\$ 19,880	\$ 16,280	22.1%
Total Handle	<u>\$ 744,883</u>	<u>\$ 633,924</u>	<u>17.5%</u>	<u>\$ 5,860,796</u>	<u>\$ 5,922,853</u>	<u>-1.0%</u>
TB Development Fund	\$ 13,634	\$ 11,707	16.5%	\$ 106,563	\$ 105,793	0.7%
SB Development Fund	\$ 1,209	\$ 958	26.2%	\$ 10,255	\$ 12,338	-16.9%
QH Development Fund	\$ 54	\$ 13	303.8%	\$ 398	\$ 326	22.1%
Equine Industry Program*	\$ 372	\$ 317	17.5%	\$ 2,930	\$ 2,961	-1.0%
Equine Drug Research	\$ 745	\$ 634	17.5%	\$ 5,861	\$ 5,923	-1.0%
Higher Education Fund	\$ 745	\$ 634	17.5%	\$ 5,861	\$ 5,923	-1.0%
Ky General Fund	\$ 5,587	\$ 4,754	17.5%	\$ 43,956	\$ 44,421	-1.0%
Total Kentucky Excise Tax (3%)	<u>\$ 22,346</u>	<u>\$ 19,018</u>	<u>17.5%</u>	<u>\$ 175,824</u>	<u>\$ 177,686</u>	<u>-1.0%</u>

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

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		17	22	-22.7%
On Track Handle	\$ -	\$ -		\$ 15,162,221	\$ 3,152,200	381.0%
Less: Return to the Public	\$ -	\$ -		\$ 11,649,088	\$ 2,549,822	356.9%
Less: Breakage	\$ -	\$ -		\$ 111,932	\$ 20,348	450.1%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 3,401,201</u>	<u>\$ 582,030</u>	<u>484.4%</u>
TB Development Fund	\$ -	\$ -		\$ 113,717	\$ 23,641	381.0%
Equine Industry Program	\$ -	\$ -		\$ 30,324	\$ 6,304	381.0%
Equine Drug Research	\$ -	\$ -		\$ 15,162	\$ 3,152	381.0%
Higher Education Fund	\$ -	\$ -		\$ 15,162	\$ 3,152	381.0%
Ky General Fund	\$ -	\$ -		\$ 53,068	\$ 11,033	381.0%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 227,433</u>	<u>\$ 47,283</u>	<u>381.0%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 75,811	\$ 15,761	381.0%
Net Commission	\$ -	\$ -		\$ 3,097,957	\$ 518,986	496.9%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 1,187,512	\$ 1,041,783	14.0%
Kentucky ADW's	\$ -	\$ -		\$ 69,174,718	\$ 17,248,408	301.0%
Other Sources (non-taxable)	\$ -	\$ -		\$ 95,484,521	\$ 190,086,649	-49.8%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 181,008,972</u>	<u>\$ 211,529,040</u>	<u>-14.4%</u>
Average Daily Handle - On Track				\$ 891,895	\$ 143,282	522.5%
Average Daily Handle - All Sources				\$ 10,647,587	\$ 9,614,956	10.7%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,592,287	\$ 1,339,712	18.9%	\$ 13,705,551	\$ 16,276,173	-15.8%
Standardbred						
Qtr/Arabian	\$ 4,691	\$ 1,156	305.8%	\$ 33,608	\$ 40,852	-17.7%
Total Handle	<u>\$ 1,596,978</u>	<u>\$ 1,340,868</u>	<u>19.1%</u>	<u>\$ 13,739,159</u>	<u>\$ 16,317,025</u>	<u>-15.8%</u>
TB Development Fund	\$ 31,846	\$ 26,794	18.9%	\$ 274,111	\$ 325,523	-15.8%
SB Development Fund						
QH Development Fund	\$ 94	\$ 23	305.8%	\$ 672	\$ 817	-17.7%
Equine Industry Program*	\$ 798	\$ 670	19.1%	\$ 6,870	\$ 8,159	-15.8%
Equine Drug Research	\$ 1,597	\$ 1,341	19.1%	\$ 13,739	\$ 16,317	-15.8%
Higher Education Fund	\$ 1,597	\$ 1,341	19.1%	\$ 13,739	\$ 16,317	-15.8%
Ky General Fund	\$ 11,977	\$ 10,057	19.1%	\$ 103,044	\$ 122,378	-15.8%
Total Kentucky Excise Tax (3%)	<u>\$ 47,909</u>	<u>\$ 40,226</u>	<u>19.1%</u>	<u>\$ 412,175</u>	<u>\$ 489,511</u>	<u>-15.8%</u>

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

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		6	6	0.0%
On Track Handle	\$ -	\$ -		\$ 1,591,345	\$ 332,301	378.9%
Less: Return to the Public	\$ -	\$ -		\$ 1,305,875	\$ 273,475	377.5%
Less: Breakage	\$ -	\$ -		\$ 9,711	\$ 1,706	469.2%
Gross Commission	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 275,759</u>	<u>\$ 57,120</u>	<u>382.8%</u>
TB Development Fund	\$ -	\$ -		\$ 11,935	\$ 2,492	378.9%
Equine Industry Program	\$ -	\$ -		\$ 3,183	\$ 665	
Equine Drug Research	\$ -	\$ -		\$ 1,591	\$ 332	378.9%
Higher Education Fund	\$ -	\$ -		\$ 1,591	\$ 332	378.9%
Ky General Fund	\$ -	\$ -		\$ 5,570	\$ 1,163	378.9%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 23,870</u>	<u>\$ 4,985</u>	<u>378.9%</u>
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ 7,957	\$ 1,662	378.9%
Net Commission	\$ -	\$ -		\$ 243,932	\$ 50,474	383.3%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 706,876	\$ 271,022	160.8%
Kentucky ADW's	\$ -	\$ -		\$ 34,554,562	\$ 3,451,557	901.1%
Other Sources (non-taxable)	\$ -	\$ -		\$ 37,235,751	\$ 55,773,563	-33.2%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 74,088,533</u>	<u>\$ 59,828,443</u>	<u>23.8%</u>
Average Daily Handle - On Track				\$ 265,224	\$ 55,384	378.9%
Average Daily Handle - All Sources				\$ 12,348,089	\$ 9,971,407	23.8%

Simulcast						
Handle by Breed						
Thoroughbred	\$ 733,188	\$ 470,063	56.0%	\$ 5,384,462	\$ 4,859,194	10.8%
Standardbred	\$ 55,841	\$ 46,059	21.2%	\$ 508,833	\$ 463,042	9.9%
Qtr/Arabian	\$ 20,392	\$ 12,656	61.1%	\$ 108,339	\$ 134,442	-19.4%
Total Handle	<u>\$ 809,421</u>	<u>\$ 528,777</u>	<u>53.1%</u>	<u>\$ 6,001,633</u>	<u>\$ 5,456,678</u>	<u>10.0%</u>
TB Development Fund	\$ 14,664	\$ 9,401	56.0%	\$ 107,689	\$ 97,184	10.8%
SB Development Fund	\$ 1,117	\$ 921	21.2%	\$ 10,177	\$ 9,261	9.9%
QH Development Fund	\$ 408	\$ 253	61.1%	\$ 2,167	\$ 2,689	-19.4%
Equine Industry Program*	\$ 405	\$ 264	53.1%	\$ 3,001	\$ 2,728	10.0%
Equine Drug Research	\$ 809	\$ 529	53.1%	\$ 6,002	\$ 5,457	10.0%
Higher Education Fund	\$ 809	\$ 529	53.1%	\$ 6,002	\$ 5,457	10.0%
Ky General Fund	\$ 6,071	\$ 3,966	53.1%	\$ 45,012	\$ 40,925	10.0%
Total Kentucky Excise Tax (3%)	<u>\$ 24,283</u>	<u>\$ 15,863</u>	<u>53.1%</u>	<u>\$ 180,049</u>	<u>\$ 163,700</u>	<u>10.0%</u>

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

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	2	0		20	14	42.9%
On Track Handle	\$ 10,677	\$ -		\$ 95,564	\$ 62,569	52.7%
Less: Return to the Public	\$ 7,887	\$ -		\$ 66,264	\$ 48,692	36.1%
Less: Breakage	\$ 108	\$ -		\$ 832	\$ 479	73.8%
Gross Commission	<u>\$ 2,682</u>	<u>\$ -</u>		<u>\$ 28,469</u>	<u>\$ 13,398</u>	<u>112.5%</u>
SB Development Fund	\$ 133	\$ -		\$ 1,195	\$ 782	52.7%
Equine Industry Program	\$ 21	\$ -		\$ 191	\$ 125	
Equine Drug Research	\$ 11	\$ -		\$ 96	\$ 63	52.7%
Higher Education Fund	\$ 11	\$ -		\$ 96	\$ 63	52.7%
Ky General Fund	\$ 11	\$ -		\$ 96	\$ 63	52.7%
Total Kentucky Excise Tax (1.75%)	<u>\$ 187</u>	<u>\$ -</u>		<u>\$ 1,672</u>	<u>\$ 1,095</u>	<u>52.7%</u>
Net Commission	\$ 2,495	\$ -		\$ 26,797	\$ 12,303	117.8%
Off Track Handle From:						
Other Kentucky Tracks	\$ 2,433	\$ -		\$ 37,495	\$ 34,003	10.3%
Kentucky ADW's	\$ 47,258	\$ -		\$ 558,030	\$ 33,396	1570.9%
Other Sources (non-taxable)	\$ 114,673	\$ -		\$ 1,167,061	\$ 1,084,726	7.6%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 175,041</u>	<u>\$ -</u>		<u>\$ 1,858,151</u>	<u>\$ 1,214,694</u>	<u>53.0%</u>
Average Daily Handle - On Track	\$ 5,339			\$ 4,778	\$ 4,469	6.9%
Average Daily Handle - All Sources	\$ 87,520			\$ 92,908	\$ 86,764	7.1%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 81,928	\$ 74,111	10.5%	\$ 689,585	\$ 325,979	111.5%
Standardbred	\$ 22,465	\$ 15,339	46.5%	\$ 140,930	\$ 60,025	134.8%
Qtr/Arabian	\$ 2,666	\$ 2,073	28.6%	\$ 22,602	\$ 8,821	156.2%
Total Handle	<u>\$ 107,059</u>	<u>\$ 91,523</u>	<u>17.0%</u>	<u>\$ 853,117</u>	<u>\$ 394,824</u>	<u>116.1%</u>
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	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Monthly Track Report - The Red Mile

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		27	30	-10.0%
On Track Handle	\$ -	\$ -		\$ 764,679	\$ 756,104	1.1%
Less: Return to the Public	\$ -	\$ -		\$ 589,385	\$ 584,448	0.8%
Less: Breakage	\$ -	\$ -		\$ (1,436)	\$ (2,879)	-50.1%
Gross Commission	\$ -	\$ -		\$ 176,730	\$ 174,535	1.3%
SB Development Fund	\$ -	\$ -		\$ 9,558	\$ 9,451	1.1%
Equine Industry Program	\$ -	\$ -		\$ 1,529	\$ 1,512	
Equine Drug Research	\$ -	\$ -		\$ 765	\$ 756	1.1%
Higher Education Fund	\$ -	\$ -		\$ 765	\$ 756	1.1%
Ky General Fund	\$ -	\$ -		\$ 765	\$ 756	1.1%
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ 13,382	\$ 13,232	1.1%
Net Commission	\$ -	\$ -		\$ 163,348	\$ 161,303	1.3%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ 51,315	\$ 37,080	38.4%
Kentucky ADW's	\$ -	\$ -		\$ 2,207,030	\$ 211,311	944.4%
Other Sources (non-taxable)	\$ -	\$ -		\$ 5,485,321	\$ 9,989,466	-45.1%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ 8,508,344	\$ 10,993,960	-22.6%
Average Daily Handle - On Track				\$ 28,321	\$ 25,203	12.4%
Average Daily Handle - All Sources				\$ 315,124	\$ 366,465	-14.0%
Simulcast						
Handle by Breed						
Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ 1,432,137	\$ 1,526,995	-6.2%	\$ 10,090,078	\$ 10,441,063	-3.4%
Qtr/Arabian	\$ 19,636	\$ 15,661	25.4%	\$ 64,473	\$ 69,761	-7.6%
Total Handle	\$ 1,451,773	\$ 1,542,657	-5.9%	\$ 10,154,551	\$ 10,510,824	-3.4%
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

December 2021

Live Racing						
	Dec-21	Dec-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	16	13	23.1%	16	13	23.1%
On Track Handle	\$ 253,488	\$ 144,858	75.0%	\$ 253,488	\$ 144,858	75.0%
Less: Return to the Public	\$ 167,086	\$ 115,901	44.2%	\$ 167,086	\$ 115,901	44.2%
Less: Breakage	\$ 1,400	\$ 776	80.5%	\$ 1,400	\$ 776	80.5%
Gross Commission	<u>\$ 85,002</u>	<u>\$ 28,181</u>	<u>201.6%</u>	<u>\$ 85,002</u>	<u>\$ 28,181</u>	<u>201.6%</u>
TB Development Fund	\$ 1,901	\$ 1,086	75.0%	\$ 1,901	\$ 1,086	75.0%
Equine Industry Program	\$ 507	\$ 290	75.0%	\$ 507	\$ 290	75.0%
Equine Drug Research	\$ 253	\$ 145	75.0%	\$ 253	\$ 145	75.0%
Higher Education Fund	\$ 253	\$ 145	75.0%	\$ 253	\$ 145	75.0%
Ky General Fund	\$ 887	\$ 507	75.0%	\$ 887	\$ 507	75.0%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 3,802</u>	<u>\$ 2,173</u>	<u>75.0%</u>	<u>\$ 3,802</u>	<u>\$ 2,173</u>	<u>75.0%</u>
Backside Improvement Fund (Note 1)	\$ 1,267	\$ 724	75.0%	\$ 1,267	\$ 724	75.0%
Net Commission	\$ 79,932	\$ 25,284	216.1%	\$ 79,932	\$ 25,284	216.1%
Off Track Handle From:						
Other Kentucky Tracks	\$ 550,078	\$ 342,654	60.5%	\$ 550,078	\$ 342,654	60.5%
Kentucky ADW's	\$ 16,599,662	\$ 2,482,437	568.7%	\$ 16,599,662	\$ 2,482,437	568.7%
Other Sources (non-taxable)	\$ 22,821,348	\$ 29,304,086	-22.1%	\$ 22,821,348	\$ 29,304,086	-22.1%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 40,224,576</u>	<u>\$ 32,274,035</u>		<u>\$ 40,224,576</u>	<u>\$ 32,274,035</u>	
Average Daily Handle - On Track	\$ 15,843	\$ 11,143	42.2%	\$ 15,843	\$ 11,143	42.2%
Average Daily Handle - All Sources	\$ 2,514,036	\$ 2,482,618	1.3%	\$ 2,514,036	\$ 2,482,618	1.3%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 406,644	\$ 292,905	38.8%	\$ 2,992,420	\$ 1,248,020	139.8%
Standardbred	\$ 20,377	\$ -		\$ 65,897	\$ 759	8587.8%
Qtr/Arabian	\$ 12,144	\$ 10,046	20.9%	\$ 39,434	\$ 20,070	96.5%
Total Handle	<u>\$ 439,165</u>	<u>\$ 302,950</u>	<u>45.0%</u>	<u>\$ 3,097,751</u>	<u>\$ 1,268,849</u>	<u>144.1%</u>
TB Development Fund	\$ 8,133	\$ 5,858	38.8%	\$ 59,848	\$ 24,960	139.8%
SB Development Fund	\$ 408	\$ -		\$ 1,318	\$ 15	8587.8%
QH Development Fund	\$ 243	\$ 201		\$ 789	\$ 401	
Equine Industry Program*	\$ 220	\$ 151	45.0%	\$ 1,549	\$ 634	144.1%
Equine Drug Research	\$ 439	\$ 303	45.0%	\$ 3,098	\$ 1,269	144.1%
Higher Education Fund	\$ 439	\$ 303	45.0%	\$ 3,098	\$ 1,269	144.1%
Ky General Fund	\$ 3,294	\$ 2,272	45.0%	\$ 23,233	\$ 9,516	144.1%
Total Kentucky Excise Tax (3%)	<u>\$ 13,175</u>	<u>\$ 9,089</u>	<u>45.0%</u>	<u>\$ 92,933</u>	<u>\$ 38,065</u>	<u>144.1%</u>

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 December, 2021

	Dec-21	Dec-20	% Change	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	\$ 2,538,230	\$ 2,481,890	2.3%	\$ 40,360,509	\$ 73,013,476	-44.7%
Total Out-of State Handle	\$ 17,726,694	\$ 19,172,770	-7.5%	\$ 135,576,422	\$ 146,359,823	-7.4%
Total Handle (TH)	\$ 20,264,924	\$ 21,654,660	-6.4%	\$ 175,936,931	\$ 219,373,298	-19.8%
Host Track (42.5% Allocation)	\$ 43,063	\$ 46,016	-6.4%	\$ 373,866	\$ 466,168	-19.8%
Purse (42.5% Allocation)	\$ 43,063	\$ 46,016	-6.4%	\$ 373,866	\$ 466,168	-19.8%
KY General Fund (15% Allocation)	\$ 15,199	\$ 16,241	-6.4%	\$ 131,953	\$ 164,530	-19.8%
Total KY Excise Tax (.5% of TH)	\$ 101,325	\$ 108,273	-6.4%	\$ 879,685	\$ 1,096,866	-19.8%



Kentucky Resident Advance Deposit Wagering Report for December 2021

AmWest Entertainment	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.29%	\$ 117,453	\$ 97,505	20.5%
Total Out-of State Handle	0.66%	\$ 117,530	\$ 87,314	34.6%	0.76%	\$ 1,033,913	\$ 665,207	55.4%
Total Handle (TH)	0.58%	\$ 117,530	\$ 87,314	34.6%	0.65%	\$ 1,151,366	\$ 762,712	51.0%
Host Track (42.5% Allocation)		\$ 250	\$ 186	34.6%		\$ 2,447	\$ 1,621	51.0%
Purse (42.5% Allocation)		\$ 250	\$ 186	34.6%		\$ 2,447	\$ 1,621	51.0%
KY General Fund (15% Allocation)		\$ 88	\$ 65	34.6%		\$ 864	\$ 572	51.0%
Total KY Excise Tax (.5% of TH)		\$ 588	\$ 437	34.6%		\$ 5,757	\$ 3,814	51.0%

eBet	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.34%	\$ 8,718	\$ 3,085	182.6%	0.10%	\$ 41,867	\$ 39,939	4.8%
Total Out-of State Handle	0.41%	\$ 71,991	\$ 48,585	48.2%	0.31%	\$ 426,699	\$ 393,473	8.4%
Total Handle (TH)	0.40%	\$ 80,709	\$ 51,669	56.2%	0.27%	\$ 468,565	\$ 433,412	8.1%
Host Track (42.5% Allocation)		\$ 172	\$ 110	56.2%		\$ 996	\$ 921	8.1%
Purse (42.5% Allocation)		\$ 172	\$ 110	56.2%		\$ 996	\$ 921	8.1%
KY General Fund (15% Allocation)		\$ 61	\$ 39	56.2%		\$ 351	\$ 325	8.1%
Total KY Excise Tax (.5% of TH)		\$ 404	\$ 258	56.2%		\$ 2,343	\$ 2,167	8.1%

Lien Games	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.00%	\$ -	\$ -		0.03%	\$ 10,907	\$ 13,812	-21.0%
Total Out-of State Handle	0.31%	\$ 54,724	\$ 16,076	240.4%	0.19%	\$ 251,658	\$ 133,391	88.7%
Total Handle (TH)	0.27%	\$ 54,724	\$ 16,076	240.4%	0.15%	\$ 262,565	\$ 147,203	78.4%
Host Track (42.5% Allocation)		\$ 116	\$ 34	240.4%		\$ 558	\$ 313	78.4%
Purse (42.5% Allocation)		\$ 116	\$ 34	240.4%		\$ 558	\$ 313	78.4%
KY General Fund (15% Allocation)		\$ 41	\$ 12	240.4%		\$ 197	\$ 110	78.4%
Total KY Excise Tax (.5% of TH)		\$ 274	\$ 80	240.4%		\$ 1,313	\$ 736	78.4%

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

NYRabets	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	2.95%	\$ 74,950	\$ 71,702	4.5%	2.34%	\$ 945,646	\$ 1,863,510	-49.3%
Total Out-of State Handle	3.02%	\$ 535,682	\$ 576,494	-7.1%	3.32%	\$ 4,506,990	\$ 4,294,055	5.0%
Total Handle (TH)	3.01%	\$ 610,632	\$ 648,196	-5.8%	3.10%	\$ 5,452,636	\$ 6,157,566	-11.4%
Host Track (42.5% Allocation)		\$ 1,298	\$ 1,377	-5.8%		\$ 11,587	\$ 13,085	-11.4%
Purse (42.5% Allocation)		\$ 1,298	\$ 1,377	-5.8%		\$ 11,587	\$ 13,085	-11.4%
KY General Fund (15% Allocation)		\$ 458	\$ 486	-5.8%		\$ 4,089	\$ 4,618	-11.4%
Total KY Excise Tax (.5% of TH)		\$ 3,053	\$ 3,241	-5.8%		\$ 27,263	\$ 30,788	-11.4%

TVG	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	28.23%	\$ 716,464	\$ 734,558	-2.5%	23.88%	\$ 9,638,625	\$ 19,861,070	-51.5%
Total Out-of State Handle	30.77%	\$ 5,455,065	\$ 6,778,928	-19.5%	31.85%	\$ 43,182,668	\$ 52,824,663	-18.3%
Total Handle (TH)	30.45%	\$ 6,171,530	\$ 7,513,487	-17.9%	30.02%	\$ 52,821,293	\$ 72,685,733	-27.3%
Host Track (42.5% Allocation)		\$ 13,115	\$ 15,966	-17.9%		\$ 112,245	\$ 154,457	-27.3%
Purse (42.5% Allocation)		\$ 13,115	\$ 15,966	-17.9%		\$ 112,245	\$ 154,457	-27.3%
KY General Fund (15% Allocation)		\$ 4,629	\$ 5,635	-17.9%		\$ 39,616	\$ 54,514	-27.3%
Total KY Excise Tax (.5% of TH)		\$ 30,858	\$ 37,567	-17.9%		\$ 264,106	\$ 363,429	-27.3%

TwinSpires	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	60.91%	\$ 1,546,018	\$ 1,496,201	3.3%	59.98%	\$ 24,209,945	\$ 43,399,405	-44.2%
Total Out-of State Handle	51.71%	\$ 9,165,885	\$ 9,209,141	-0.5%	50.84%	\$ 68,921,170	\$ 72,477,452	-4.9%
Total Handle (TH)	52.86%	\$ 10,711,903	\$ 10,705,342	0.1%	52.93%	\$ 93,131,115	\$ 115,876,857	-19.6%
Host Track (42.5% Allocation)		\$ 22,763	\$ 22,749	0.1%		\$ 197,904	\$ 246,238	-19.6%
Purse (42.5% Allocation)		\$ 22,763	\$ 22,749	0.1%		\$ 197,904	\$ 246,238	-19.6%
KY General Fund (15% Allocation)		\$ 8,034	\$ 8,029	0.1%		\$ 69,848	\$ 86,908	-19.6%
Total KY Excise Tax (.5% of TH)		\$ 53,560	\$ 53,527	0.1%		\$ 465,656	\$ 579,384	-19.6%

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

Watch and Wager

	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.76%	\$ 19,165	\$ 1,414	1255.2%	0.21%	\$ 84,995	\$ 32,518	161.4%
Total Out-of State Handle	0.32%	\$ 56,567	\$ 21,678	160.9%	0.27%	\$ 366,673	\$ 145,104	152.7%
Total Handle (TH)	0.37%	\$ 75,732	\$ 23,092	228.0%	0.26%	\$ 451,668	\$ 177,621	154.3%
Host Track (42.5% Allocation)		\$ 161	\$ 49	228.0%		\$ 960	\$ 377	154.3%
Purse (42.5% Allocation)		\$ 161	\$ 49	228.0%		\$ 960	\$ 377	154.3%
KY General Fund (15% Allocation)		\$ 57	\$ 17	228.0%		\$ 339	\$ 133	154.3%
Total KY Excise Tax (.5% of TH)		\$ 379	\$ 115	228.0%		\$ 2,258	\$ 888	154.3%

Xpressbet

	% of Total	Dec-21	Dec-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	6.81%	\$ 172,915	\$ 174,932	-1.2%	13.16%	\$ 5,311,072	\$ 7,705,717	-31.1%
Total Out-of State Handle	12.80%	\$ 2,269,249	\$ 2,434,554	-6.8%	12.46%	\$ 16,886,651	\$ 15,426,477	9.5%
Total Handle (TH)	12.05%	\$ 2,442,164	\$ 2,609,485	-6.4%	12.62%	\$ 22,197,722	\$ 23,132,194	-4.0%
Host Track (42.5% Allocation)		\$ 5,190	\$ 5,545	-6.4%		\$ 47,170	\$ 49,156	-4.0%
Purse (42.5% Allocation)		\$ 5,190	\$ 5,545	-6.4%		\$ 47,170	\$ 49,156	-4.0%
KY General Fund (15% Allocation)		\$ 1,832	\$ 1,957	-6.4%		\$ 16,648	\$ 17,349	-4.0%
Total KY Excise Tax (.5% of TH)		\$ 12,211	\$ 13,047	-6.4%		\$ 110,989	\$ 115,661	-4.0%

Kentucky Historical Horse Racing Report for December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 556,455,643	\$ 309,849,087	79.6%	\$ 3,193,547,474	\$ 1,805,914,978	76.8%
Less: Returned to Public	\$ 507,178,568	\$ 281,519,682	80.2%	\$ 2,913,783,584	\$ 1,645,693,640	77.1%
Less: Breakage	\$ 65,063	\$ 63,892		\$ 428,737	\$ 453,019	
Less: Change in Pools (Note 6)	\$ 973,574	\$ 1,423,053		\$ 1,722,850	\$ 4,152,527	
Gross Commission	<u>\$ 48,238,438</u>	<u>\$ 26,842,460</u>	79.7%	<u>\$ 277,612,303</u>	<u>\$ 155,615,791</u>	78.4%
TB Development Fund (Note 1)	\$ 3,516,015	\$ 1,744,036	101.6%	\$ 20,124,280	\$ 11,116,365	81.0%
SB Development Fund (Note 2)	\$ 876,537	\$ 773,109	13.4%	\$ 5,103,102	\$ 3,237,330	57.6%
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)	\$ 3,954,283	\$ 2,130,591	85.6%	\$ 21,385,831	\$ 11,445,030	86.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 8,346,835</u>	<u>\$ 4,647,736</u>	79.6%	<u>\$ 47,903,212</u>	<u>\$ 27,088,725</u>	76.8%
% of Gross Commission	17.3%	17.3%		17.3%	17.4%	
Net Commission + Breakage	\$ 39,956,666	\$ 22,258,616	79.5%	\$ 230,137,828	\$ 128,980,086	78.4%
% of Total Handle	7.18%	7.18%		7.21%	7.14%	
Number of HHR Terminals	5,591	3,625	54.2%	5,171	3,544	45.9%
Average Daily Handle	\$ 17,950,182	\$ 9,995,132	79.6%	\$ 17,356,236	\$ 9,814,755	76.8%
Handle/Day/Terminal	\$ 3,211	\$ 2,757	16.4%	\$ 3,357	\$ 2,769	21.2%
Gross Commission / Day /Terminal	\$ 278	\$ 239	16.5%	\$ 292	\$ 239	22.3%
	December -21	November - 21	% Change	Since Inception		
Total Handle	\$ 556,455,643	\$ 507,733,217	9.6%	Total Handle	\$ 15,831,245,193	
Total Kentucky Excise Tax	\$ 8,346,835	\$ 7,615,998	9.6%	Total Kentucky Excise Tax	\$ 237,468,678	
Average Daily Handle	\$ 17,950,182	\$ 16,924,441	6.1%	Total KY General Fund	\$ 100,122,159	

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-Bowling Green Historical Horse Racing Report for December, 2021

		December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	(Note 7)	\$ 5,585,381			\$ 5,585,381		
Less: Returned to Public		\$ 5,007,886			\$ 5,007,886		
Less: Breakage		\$ 130			\$ 130		
Less: Change in Pools (Note 6)		\$ 53,278			\$ 53,278		
Gross Commission		<u>\$ 524,086</u>			<u>\$ 524,086</u>		
TB Development Fund (Note 1)		\$ 41,890			\$ 41,890		
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)		\$ 41,890			\$ 41,890		
Total KY Excise Tax (1.5% of Total Handle)		<u>\$ 83,781</u>			<u>\$ 83,781</u>		
% of Gross Commission		16.0%			16.0%		
Net Commission + Breakage		\$ 440,436	\$ -		\$ 440,436	\$ -	
% of Total Handle		7.89%			7.89%		
<hr/>							
Number of HHR Terminals		450			450		
Average Daily Handle		\$ 1,396,345			\$ 1,396,345		
Handle/Day/Terminal		\$ 3,103			\$ 3,103		
Gross Commission / Day /Terminal		\$ 291			\$ 291		
<hr/>							
		December -21	November - 21	% Change	Since Inception (December 28, 2021)		
Total Handle		\$ 5,585,381			Total Handle	\$ 5,585,381	
Total Kentucky Excise Tax		\$ 83,781			Total Kentucky Excise Tax	\$ 83,781	
Average Daily Handle		\$ 1,396,345			Total KY General Fund	\$ 41,890	

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.

Note 7: Reflects 4 days of operations.

Derby City Gaming Historical Horse Racing Report for December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 174,604,354	\$ 94,677,450	84.4%	\$ 990,891,726	\$ 595,780,947	66.3%
Less: Returned to Public	\$ 158,989,771	\$ 86,173,221	84.5%	\$ 901,723,991	\$ 541,692,157	66.5%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 178,145	\$ 86,508		\$ 710,251	\$ 917,587	
Gross Commission	<u>\$ 15,436,437</u>	<u>\$ 8,417,721</u>	83.4%	<u>\$ 88,457,484</u>	<u>\$ 53,171,203</u>	66.4%
TB Development Fund (Note 1)	\$ 1,309,533	\$ 710,081	84.4%	\$ 7,431,688	\$ 4,468,357	66.3%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 204,303	\$ 250,499	-18.4%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 100,580	\$ 123,322	-18.4%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 100,580	\$ 123,322	-18.4%
Kentucky General Fund (Note 5)	\$ 1,309,533	\$ 710,081	84.4%	\$ 7,026,225	\$ 3,971,213	76.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,619,065</u>	<u>\$ 1,420,162</u>	84.4%	<u>\$ 14,863,376</u>	<u>\$ 8,936,714</u>	66.3%
% of Gross Commission	17.0%	16.9%		16.8%	16.8%	
Net Commission + Breakage	\$ 12,817,372	\$ 6,997,559	83.2%	\$ 73,594,108	\$ 44,234,488	66.4%
% of Total Handle	7.34%	7.39%		7.43%	7.42%	
Number of HHR Terminals	1,112	653	70.3%	1,021	700	45.8%
Average Daily Handle	\$ 5,632,399	\$ 3,054,111	84.4%	\$ 5,385,281	\$ 3,237,940	66.3%
Handle/Day/Terminal	\$ 5,065	\$ 4,677	8.3%	\$ 4,843	\$ 4,959	-2.3%
Gross Commission / Day /Terminal	\$ 448	\$ 416	7.7%	\$ 432	\$ 443	-2.3%
	December -21	November - 21	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 174,604,354	\$ 160,093,499	9.06%	Total Handle	\$ 4,079,335,618	
Total Kentucky Excise Tax	\$ 2,619,065	\$ 2,401,402	9.06%	Total Kentucky Excise Tax	\$ 61,190,034	
Average Daily Handle	\$ 5,632,399	\$ 5,336,450	5.55%	Total KY General Fund	\$ 29,049,568	

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 December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 17,545,213	\$ 14,822,861	18.4%	\$ 109,254,364	\$ 104,339,437	4.7%
Less: Returned to Public	\$ 16,107,931	\$ 13,502,173	19.3%	\$ 99,678,020	\$ 95,112,041	4.8%
Less: Breakage	\$ 2,726	\$ 2,020		\$ 15,527	\$ 11,684	
Less: Change in Pools (Note 6)	\$ (75,304)	\$ 46,172		\$ 143,560	\$ 179,747	
Gross Commission	<u>\$ 1,509,859</u>	<u>\$ 1,272,495</u>	18.7%	<u>\$ 9,417,257</u>	<u>\$ 9,035,966</u>	4.2%
TB Development Fund (Note 1)	\$ 131,589	\$ 111,171	18.4%	\$ 819,408	\$ 782,546	4.7%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 22,782	\$ 46,371	-50.9%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 11,216	\$ 22,829	-50.9%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 11,216	\$ 22,829	-50.9%
Kentucky General Fund (Note 5)	\$ 131,589	\$ 111,171	18.4%	\$ 774,194	\$ 690,518	12.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 263,178</u>	<u>\$ 222,343</u>	18.4%	<u>\$ 1,638,815</u>	<u>\$ 1,565,092</u>	4.7%
% of Gross Commission	17.4%	17.5%		17.4%	17.3%	
Net Commission + Breakage	\$ 1,249,407	\$ 1,052,173	18.7%	\$ 7,793,969	\$ 7,482,558	4.2%
% of Total Handle	7.12%	7.10%		7.13%	7.17%	
<hr/>						
Number of HHR Terminals	318	197	61.4%	317	183	73.0%
Average Daily Handle	\$ 565,975	\$ 478,157	18.4%	\$ 593,774	\$ 567,062	4.7%
Handle/Day/Terminal	\$ 1,780	\$ 2,427	-26.7%	\$ 1,867	\$ 2,878	-35.1%
Gross Commission / Day /Terminal	\$ 153	\$ 208	-26.5%	\$ 161	\$ 249	-35.4%
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	December -21	November - 21	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 17,545,213	\$ 16,603,409	5.7%	Total Handle	\$	855,955,171
Total Kentucky Excise Tax	\$ 263,178	\$ 249,051	5.7%	Total Kentucky Excise Tax	\$	12,839,328
Average Daily Handle	\$ 565,975	\$ 553,447	2.3%	Total KY General Fund	\$	5,363,223

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 December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 160,697,550	\$ 90,296,587	78.0%	\$ 950,572,157	\$ 611,505,027	55.4%
Less: Returned to Public	\$ 146,872,637	\$ 81,913,372	79.3%	\$ 869,661,552	\$ 559,128,106	55.5%
Less: Breakage	\$ 10,467	\$ 16,287		\$ 84,388	\$ 108,142	
Less: Change in Pools (Note 6)	\$ 299,598	\$ 560,231		\$ 416,810	\$ 346,429	
Gross Commission	<u>\$ 13,514,848</u>	<u>\$ 7,806,697</u>	73.1%	<u>\$ 80,409,407</u>	<u>\$ 51,922,348</u>	54.9%
TB Development Fund (Note 1)	\$ 1,205,232	\$ 677,224	78.0%	\$ 7,129,291	\$ 4,586,288	55.4%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 191,848	\$ 246,916	-22.3%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 94,448	\$ 121,559	-22.3%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 94,448	\$ 121,559	-22.3%
Kentucky General Fund (Note 5)	\$ 1,205,232	\$ 677,224	78.0%	\$ 6,748,548	\$ 4,096,253	64.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,410,463</u>	<u>\$ 1,354,449</u>	78.0%	<u>\$ 14,258,582</u>	<u>\$ 9,172,575</u>	55.4%
% of Gross Commission	17.8%	17.3%		17.7%	17.7%	
Net Commission + Breakage	\$ 11,114,852	\$ 6,468,535	71.8%	\$ 66,235,213	\$ 42,857,915	54.5%
% of Total Handle	6.92%	7.16%		6.97%	7.01%	
Number of HHR Terminals	1,055	1022	3.2%	1,055	797	32.4%
Average Daily Handle	\$ 5,183,792	\$ 2,912,793	78.0%	\$ 5,166,153	\$ 3,323,397	55.4%
Handle/Day/Terminal	\$ 4,914	\$ 2,850	72.4%	\$ 4,897	\$ 3,252	50.6%
Gross Commission / Day /Terminal	\$ 413	\$ 246	67.7%	\$ 414	\$ 276	50.0%
	December -21	November - 21	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 160,697,550	\$ 153,498,607	4.7%	Total Handle	\$ 6,920,851,091	
Total Kentucky Excise Tax	\$ 2,410,463	\$ 2,302,479	4.7%	Total Kentucky Excise Tax	\$ 103,812,766	
Average Daily Handle	\$ 5,183,792	\$ 5,116,620	1.3%	Total KY General Fund	\$ 43,384,520	

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 December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 58,954,214	\$ 39,568,442	49.0%	\$ 354,331,923	\$ 259,068,148	36.8%
Less: Returned to Public	\$ 53,787,874	\$ 36,157,967	48.8%	\$ 325,038,917	\$ 236,918,920	37.2%
Less: Breakage	\$ 51,739	\$ 45,584		\$ 328,693	\$ 333,194	
Less: Change in Pools (Note 6)	\$ 208,974	\$ 313,530		\$ (77,253)	\$ 1,443,480	
Gross Commission	<u>\$ 4,905,627</u>	<u>\$ 3,051,360</u>	60.8%	<u>\$ 29,041,566</u>	<u>\$ 20,372,555</u>	42.6%
TB Development Fund (Note 1)	\$ 221,078	\$ 148,382	49.0%	\$ 1,328,745	\$ 971,506	36.8%
SB Development Fund (Note 2)	\$ 294,771	\$ 197,842	49.0%	\$ 1,771,660	\$ 1,295,341	36.8%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 70,536	\$ 106,214	-33.6%
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 34,725	\$ 52,290	-33.6%
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 34,725	\$ 52,290	-33.6%
Kentucky General Fund (Note 5)	\$ 368,464	\$ 247,303	49.0%	\$ 2,074,588	\$ 1,408,382	47.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 884,313</u>	<u>\$ 593,527</u>	49.0%	<u>\$ 5,314,979</u>	<u>\$ 3,886,022</u>	36.8%
% of Gross Commission	18.0%	19.5%		18.3%	19.1%	
Net Commission + Breakage	\$ 4,073,053	\$ 2,503,417	62.7%	\$ 24,055,280	\$ 16,819,727	43.0%
% of Total Handle	6.91%	6.33%		6.79%	6.49%	
Number of HHR Terminals	894	473	89.0%	890	459	93.8%
Average Daily Handle	\$ 1,965,140	\$ 1,318,948	49.0%	\$ 1,936,240	\$ 1,415,673	36.8%
Handle/Day/Terminal	\$ 2,198	\$ 2,788	-21.2%	\$ 2,166	\$ 2,993	-27.6%
Gross Commission / Day /Terminal	\$ 183	\$ 215	-14.9%	\$ 178	\$ 235	-24.6%
	December -21	November - 21	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 58,954,214	\$ 55,784,843	5.7%	Total Handle	\$ 2,307,953,083	
Total Kentucky Excise Tax	\$ 884,313	\$ 836,773	5.7%	Total Kentucky Excise Tax	\$ 34,619,296	
Average Daily Handle	\$ 1,965,140	\$ 1,859,495	5.7%	Total KY General Fund	\$ 12,649,520	

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 December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 22,715,760	\$ 12,957,038	75.3%	\$ 116,623,448	\$ 41,022,482	184.3%
Less: Returned to Public	\$ 20,682,870	\$ 11,617,009	78.0%	\$ 105,442,804	\$ 36,801,573	186.5%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ (66,973)	\$ 112,548		\$ 325,886	\$ 312,667	
Gross Commission	<u>\$ 2,099,863</u>	<u>\$ 1,227,480</u>	71.1%	<u>\$ 10,854,757</u>	<u>\$ 3,908,242</u>	177.7%
TB Development Fund (Note 1)	\$ 170,368	\$ 97,178	75.3%	\$ 874,676	\$ 307,669	184.3%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 23,623	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 11,630	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 11,630	\$ -	
Kentucky General Fund (Note 5)	\$ 170,368	\$ 97,178	75.3%	\$ 827,794	\$ 307,669	169.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 340,736</u>	<u>\$ 194,356</u>	75.3%	<u>\$ 1,749,352</u>	<u>\$ 615,337</u>	184.3%
% of Gross Commission	16.2%	15.8%		16.1%	15.7%	
Net Commission + Breakage	\$ 1,759,127	\$ 1,033,125	70.3%	\$ 9,105,406	\$ 3,292,905	176.5%
% of Total Handle	7.74%	7.97%		7.81%	8.03%	
Number of HHR Terminals	499	300	66.3%	205	440	-53.3%
Average Daily Handle	\$ 732,766	\$ 417,969	75.3%	\$ 633,823	\$ 445,897	42.1%
Handle/Day/Terminal	\$ 1,468	\$ 1,393	5.4%	\$ 1,270	\$ 1,486	-14.5%
Gross Commission / Day /Terminal	\$ 136	\$ 132	2.8%	\$ 118	\$ 142	-16.5%
	December -21	November - 21	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 22,715,760	\$ 17,766,066	27.9%	Total Handle	\$ 270,133,329	
Total Kentucky Excise Tax	\$ 340,736	\$ 266,491	27.9%	Total Kentucky Excise Tax	\$ 4,052,000	
Average Daily Handle	\$ 732,766	\$ 592,202	23.7%	Total KY General Fund	\$ 1,979,118	

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 December, 2021

	December -21	December - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 116,353,172	\$ 57,526,708	102.3%	\$ 666,288,474	\$ 194,198,937	243.1%
Less: Returned to Public	\$ 105,729,598	\$ 52,155,939	102.7%	\$ 607,230,412	\$ 176,040,843	244.9%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 375,857	\$ 304,062		\$ 150,318	\$ 952,617	
Gross Commission	<u>\$ 10,247,717</u>	<u>\$ 5,066,707</u>	102.3%	<u>\$ 58,907,745</u>	<u>\$ 17,205,477</u>	242.4%
TB Development Fund (Note 1)	\$ 436,324	\$ -		\$ 2,498,582	\$ -	
SB Development Fund (Note 2)	\$ 581,766	\$ 575,267	1.1%	\$ 3,331,442	\$ 1,941,989	71.5%
Equine Industry Program (Note 3)	\$ -	\$ -		\$ 136,909	\$ -	
Equine Drug Research (Note 4)	\$ -	\$ -		\$ 67,401	\$ -	
Higher Education Fund (Note 4)	\$ -	\$ -		\$ 67,401	\$ -	
Kentucky General Fund (Note 5)	\$ 727,207	\$ 287,634	152.8%	\$ 3,892,592	\$ 970,995	300.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,745,298</u>	<u>\$ 862,901</u>	102.3%	<u>\$ 9,994,327</u>	<u>\$ 2,912,984</u>	243.1%
% of Gross Commission	17.0%	17.0%		17.0%	16.9%	
Net Commission + Breakage	\$ 8,502,420	\$ 4,203,807	102.3%	\$ 48,913,418	\$ 14,292,493	242.2%
% of Total Handle	7.31%	7.31%		7.34%	7.36%	
Number of HHR Terminals	1,263	980	28.9%	1,232	965	27.7%
Average Daily Handle	\$ 3,753,328	\$ 1,855,700	102.3%	\$ 3,621,133	\$ 1,832,065	97.7%
Handle/Day/Terminal	\$ 2,972	\$ 1,894	56.9%	\$ 2,867	\$ 1,869	53.4%
Gross Commission / Day /Terminal	\$ 262	\$ 167	56.9%	\$ 253	\$ 166	53.0%
	December -21	November - 21	% Change	Since Inception (September 16, 2020)		
Total Handle	\$ 116,353,172	\$ 103,986,793	11.9%	Total Handle	\$ 1,397,016,901	
Total Kentucky Excise Tax	\$ 1,745,298	\$ 1,559,802	11.9%	Total Kentucky Excise Tax	\$ 20,955,254	
Average Daily Handle	\$ 3,753,328	\$ 3,466,226	8.3%	Total KY General Fund	\$ 7,696,212	

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.