

Kentucky Pari-Mutuel Excise Tax and BIF by Source, FYTD 2022

July-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	\$ 10,939	0.3%	\$ 2,068	0.2%			\$ 3,248	0.5%	\$ 1,624	0.5%	\$ 1,624	0.5%	\$ 7,293	100.0%					\$ 5,270	0.2%	\$ 32,066	0.4%
Churchill Downs	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%
ECL (Corbin)			\$ 2,068	0.2%			\$ 331	0.1%	\$ 165	0.1%	\$ 165	0.1%							\$ 165	0.0%	\$ 2,894	0.0%
Ellis Park	\$ 10,939	0.3%					\$ 2,917	0.4%	\$ 1,459	0.4%	\$ 1,459	0.4%	\$ 7,293	100.0%					\$ 5,105	0.2%	\$ 29,172	0.3%
Keeneland	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%
Kentucky Downs	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%
Oak Grove			\$ -	0.0%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ -	0.0%	\$ -	0.0%
The Red Mile			\$ -	0.0%			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%							\$ -	0.0%	\$ -	0.0%
Turfway Park	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%					\$ -	0.0%	\$ -	0.0%
Simulcast	\$ 132,107	3.7%	\$ 5,060	0.6%	\$ 576	100%	\$ 3,443	0.5%	\$ 6,887	2.1%	\$ 6,887	2.1%							\$ 51,655	1.9%	\$ 206,615	2.4%
Churchill Downs	\$ 32,974	0.9%	\$ 30	0.0%	\$ 88	15.3%	\$ 827	0.1%	\$ 1,655	0.5%	\$ 1,655	0.5%							\$ 12,410	0.5%	\$ 49,639	0.6%
ECL (Corbin)																						
Ellis Park	\$ 19,473	0.5%	\$ 2,203	0.2%	\$ 59	10.2%	\$ 543	0.1%	\$ 1,087	0.3%	\$ 1,087	0.3%							\$ 8,151	0.3%	\$ 32,603	0.4%
Keeneland	\$ 47,511	1.3%			\$ 116	20.1%	\$ 1,191	0.2%	\$ 2,381	0.7%	\$ 2,381	0.7%							\$ 17,860	0.7%	\$ 71,440	0.8%
Kentucky Downs	\$ 23,012	0.6%	\$ 2,658	0.3%	\$ 130	22.6%	\$ 645	0.1%	\$ 1,290	0.4%	\$ 1,290	0.4%							\$ 9,675	0.4%	\$ 38,700	0.4%
Oak Grove	\$ -	0.0%	\$ -																			
The Red Mile																						
Turfway Park	\$ 9,137	0.3%	\$ 169	0.0%	\$ 183	31.8%	\$ 237	0.0%	\$ 474	0.1%	\$ 474	0.1%							\$ 3,559	0.1%	\$ 14,233	0.2%
ADW															\$ 56,815	100.0%	\$ 56,815	100.0%	\$ 20,051	0.7%	\$ 133,681	1.6%
Amwest															\$ 287	0.5%	\$ 287	0.5%	\$ 101	0.0%	\$ 675	0.0%
eBet															\$ 128	0.2%	\$ 128	0.2%	\$ 45	0.0%	\$ 301	0.0%
Lien Games															\$ 111	0.2%	\$ 111	0.2%	\$ 39	0.0%	\$ 261	0.0%
NYRA															\$ 2,233	3.9%	\$ 2,233	3.9%	\$ 788	0.0%	\$ 5,254	0.1%
TVG															\$ 20,353	35.8%	\$ 20,353	35.8%	\$ 7,183	0.3%	\$ 47,889	0.6%
TwinSpires															\$ 25,777	45.4%	\$ 25,777	45.4%	\$ 9,098	0.3%	\$ 60,652	0.7%
Watch and Wager															\$ 136	0.2%	\$ 136	0.2%	\$ 48	0.0%	\$ 320	0.0%
XpressBet															\$ 7,790	13.7%	\$ 7,790	13.7%	\$ 2,749	0.1%	\$ 18,329	0.2%
HHR	\$ 3,453,183	96.0%	\$ 885,041	99.2%			\$ 650,001	99.0%	\$ 320,000	97.4%	\$ 320,000	97.4%							\$ 2,605,704	97.1%	\$ 8,233,929	95.7%
Derby City Gaming	\$ 1,298,570	36.1%					\$ 204,303	31.1%	\$ 100,580	30.6%	\$ 100,580	30.6%							\$ 893,108	33.3%	\$ 2,597,141	30.2%
Ellis Park	\$ 146,506	4.1%					\$ 22,782	3.5%	\$ 11,216	3.4%	\$ 11,216	3.4%							\$ 101,292	3.8%	\$ 293,012	3.4%
Keeneland/Red Mile	\$ 228,435	6.4%	\$ 304,579	34.1%			\$ 70,536	10.7%	\$ 34,725	10.6%	\$ 34,725	10.6%							\$ 240,737	9.0%	\$ 913,737	10.6%
Kentucky Downs	\$ 1,197,427	33.3%					\$ 191,848	29.2%	\$ 94,448	28.8%	\$ 94,448	28.8%							\$ 816,684	30.4%	\$ 2,394,855	27.8%
Newport Racing	\$ 146,898	4.1%					\$ 23,623	3.6%	\$ 11,630	3.5%	\$ 11,630	3.5%							\$ 100,016	3.7%	\$ 293,797	3.4%
Oak Grove	\$ 435,347	12.1%	\$ 580,462	65.1%			\$ 136,909	20.8%	\$ 67,401	20.5%	\$ 67,401	20.5%							\$ 453,867	16.9%	\$ 1,741,387	20.2%
Grand Total	\$ 3,596,229	100.0%	\$ 892,169	100.0%	\$ 576	100%	\$ 656,692	100.0%	\$ 328,511	100.0%	\$ 328,511	100.0%	\$ 7,293	100.0%	\$ 56,815	100.0%	\$ 56,815	100.0%	\$ 2,682,680	100.0%	\$ 8,606,291	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

July 2021

Live Racing						
	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	27	16	68.8%	27	16	68.8%
On Track Handle	\$ 1,623,986	\$ 1,049,542	54.7%	\$ 1,623,986	\$ 1,049,542	54.7%
Less: Return to the Public	\$ 1,186,687	\$ 843,692	40.7%	\$ 1,186,687	\$ 843,692	40.7%
Less: Breakage	\$ 12,876	\$ 7,056	82.5%	\$ 12,876	\$ 7,056	82.5%
Gross Commission	<u>\$ 424,423</u>	<u>\$ 198,793</u>	<u>113.5%</u>	<u>\$ 424,423</u>	<u>\$ 198,793</u>	<u>113.5%</u>
TB Development Fund	\$ 10,939	\$ 7,872	39.0%	\$ 10,939	\$ 7,872	39.0%
SB Development Fund	\$ 2,068	\$ -		\$ 2,068	\$ -	
Equine Industry Program	\$ 3,248	\$ 2,099	54.7%	\$ 3,248	\$ 2,099	54.7%
Equine Drug Research	\$ 1,624	\$ 1,050	54.7%	\$ 1,624	\$ 1,050	54.7%
Higher Education Fund	\$ 1,624	\$ 1,050	54.7%	\$ 1,624	\$ 1,050	54.7%
Ky General Fund	\$ 5,270	\$ 3,673	43.5%	\$ 5,270	\$ 3,673	43.5%
Total Kentucky Excise Tax (1.5%) (Note 1)	<u>\$ 24,773</u>	<u>\$ 15,743</u>	<u>57.4%</u>	<u>\$ 24,773</u>	<u>\$ 15,743</u>	<u>57.4%</u>
Backside Improvement Fund (Note 1)	\$ 7,293	\$ 5,248	39.0%	\$ 7,293	\$ 5,248	39.0%
Net Commission	\$ 392,356	\$ 177,802	120.7%	\$ 392,356	\$ 177,802	120.7%
Off Track Handle From:						
Other Kentucky Tracks	\$ 684,000	\$ 483,326	41.5%	\$ 684,000	\$ 1,600,262	-57.3%
Kentucky ADW's	\$ 10,989,930	\$ 8,453,356	30.0%	\$ 10,989,930	\$ 8,453,356	30.0%
Kentucky Simulcast Facility (non-taxable)	\$ 26,217	\$ -		\$ 26,217	\$ -	
Other Sources (non-taxable)	\$ 13,618,196	\$ 82,272,453	-83.4%	\$ 13,618,196	\$ 82,272,453	-83.4%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	<u>\$ 26,942,329</u>	<u>\$ 92,258,677</u>	<u>-70.8%</u>	<u>\$ 26,942,329</u>	<u>\$ 93,375,613</u>	<u>-71.1%</u>
Average Daily Handle - On Track	\$ 60,148	\$ 65,596	-8.3%	\$ 60,148	\$ 65,596	-8.3%
Average Daily Handle - All Sources	\$ 997,864	\$ 5,766,167	-82.7%	\$ 997,864	\$ 5,835,976	-82.9%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 6,754,658	\$ 4,352,944	55.2%	\$ 6,754,658	\$ 4,352,944	55.2%
Standardbred	\$ 2,137,561	\$ 2,503,216	-14.6%	\$ 2,137,561	\$ 2,503,216	-14.6%
Qtr/Arabian	\$ 53,016	\$ 68,962	-23.1%	\$ 53,016	\$ 68,962	-23.1%
Total Handle	<u>\$ 8,945,235</u>	<u>\$ 6,925,123</u>	<u>29.2%</u>	<u>\$ 8,945,235</u>	<u>\$ 6,925,123</u>	<u>29.2%</u>
TB Development Fund	\$ 132,108	\$ 87,059	51.7%	\$ 132,108	\$ 87,059	51.7%
SB Development Fund	\$ 5,060	\$ 4,704	7.6%	\$ 5,060	\$ 4,704	7.6%
QH Development Fund	\$ 576	\$ 1,024	-43.8%	\$ 576	\$ 1,024	-43.8%
Equine Industry Program*	\$ 3,444	\$ 2,320	48.5%	\$ 3,444	\$ 2,320	48.5%
Equine Drug Research	\$ 6,887	\$ 4,639	48.5%	\$ 6,887	\$ 4,639	48.5%
Higher Education Fund	\$ 6,887	\$ 4,639	48.5%	\$ 6,887	\$ 4,639	48.5%
Ky General Fund	\$ 51,654	\$ 34,795	48.5%	\$ 51,654	\$ 34,795	48.5%
Total Kentucky Excise Tax	<u>\$ 206,615</u>	<u>\$ 139,180</u>	<u>48.5%</u>	<u>\$ 206,615</u>	<u>\$ 139,180</u>	<u>48.5%</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

July 2021

Live Racing

	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		0	0	
On Track Handle	\$ -	\$ -		\$ -	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ -	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Gross Commission	\$ -	\$ -		\$ -	\$ -	
TB Development Fund	\$ -	\$ -		\$ -	\$ -	
Equine Industry Program	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund	\$ -	\$ -		\$ -	\$ -	
Ky General Fund	\$ -	\$ -		\$ -	\$ -	
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ -	\$ -	
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
Net Commission	\$ -	\$ -		\$ -	\$ -	
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ -		\$ -	\$ -	
Kentucky ADW's	\$ -	\$ -		\$ -	\$ -	
Kentucky Simulcast Facility (non-taxable)	\$ 26,217	\$ -		26,217	\$ -	
Other Sources (non-taxable)	\$ -	\$ -		\$ -	\$ -	
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ -		\$ -	\$ -	
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast

Handle by Breed

Thoroughbred	\$ 1,648,701	\$ -		\$ 1,648,701	\$ -	
Standardbred	\$ 1,519	\$ -		\$ 1,519	\$ -	
Qtr/Arabian	\$ 4,397	\$ -		\$ 4,397	\$ -	
Total Handle	\$ 1,654,617	\$ -		\$ 1,654,617	\$ -	
TB Development Fund	\$ 32,974	\$ -		\$ 32,974	\$ -	
SB Development Fund	\$ 30	\$ -		\$ 30	\$ -	
QH Development Fund	\$ 88	\$ -		\$ 88	\$ -	
Equine Industry Program*	\$ 827	\$ -		\$ 827	\$ -	
Equine Drug Research	\$ 1,655	\$ -		\$ 1,655	\$ -	
Higher Education Fund	\$ 1,655	\$ -		\$ 1,655	\$ -	
Ky General Fund	\$ 12,410	\$ -		\$ 12,410	\$ -	
Total Kentucky Excise Tax (3%)	\$ 49,639	\$ -		\$ 49,639	\$ -	

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

July 2021

Live Racing

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

July 2021

Live Racing

	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	15	11	36.4%	15	11	36.4%
On Track Handle	\$ 1,458,579	\$ 375,232	288.7%	\$ 1,458,579	\$ 375,232	288.7%
Less: Return to the Public	\$ 1,058,006	\$ 298,583	254.3%	\$ 1,058,006	\$ 298,583	254.3%
Less: Breakage	\$ 12,681	\$ 2,970	327.0%	\$ 12,681	\$ 2,970	327.0%
Gross Commission	\$ 387,892	\$ 73,679	426.5%	\$ 387,892	\$ 73,679	426.5%
TB Development Fund	\$ 10,939	\$ 2,814	288.7%	\$ 10,939	\$ 2,814	288.7%
Equine Industry Program	\$ 2,917	\$ 750	288.7%	\$ 2,917	\$ 750	288.7%
Equine Drug Research	\$ 1,459	\$ 375	288.7%	\$ 1,459	\$ 375	288.7%
Higher Education Fund	\$ 1,459	\$ 375	288.7%	\$ 1,459	\$ 375	288.7%
Ky General Fund	\$ 5,105	\$ 1,313	288.7%	\$ 5,105	\$ 1,313	288.7%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ 21,879	\$ 5,628	288.7%	\$ 21,879	\$ 5,628	288.7%
Backside Improvement Fund (Note 1)	\$ 7,293	\$ 1,876	288.7%	\$ 7,293	\$ 1,876	288.7%
Net Commission	\$ 358,720	\$ 66,174	442.1%	\$ 358,720	\$ 66,174	442.1%
Off Track Handle From:						
Other Kentucky Tracks	\$ 509,123	\$ 206,333	146.7%	\$ 509,123	\$ 206,333	146.7%
Kentucky ADW's	\$ 10,542,602	\$ 1,659,627	535.2%	\$ 10,542,602	\$ 1,659,627	535.2%
Other Sources (non-taxable)	\$ 12,934,435	\$ 16,566,598	-21.9%	\$ 12,934,435	\$ 16,566,598	-21.9%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ 25,444,739	\$ 18,807,790	35.3%	\$ 25,444,739	\$ 18,807,790	35.3%
Average Daily Handle - On Track	\$ 97,239	\$ 34,112	185.1%	\$ 97,239	\$ 34,112	185.1%
Average Daily Handle - All Sources	\$ 1,696,316	\$ 1,709,799	-0.8%	\$ 1,696,316	\$ 1,709,799	-0.8%

Simulcast

Handle by Breed

Thoroughbred	\$ 973,669	\$ 1,017,770	-4.3%	\$ 973,669	\$ 1,017,770	-4.3%
Standardbred	\$ 110,134	\$ 138,884	-20.7%	\$ 110,134	\$ 138,884	-20.7%
Qtr/Arabian	\$ 2,957	\$ 5,537	-47%	\$ 2,957	\$ 5,537	-46.6%
Total Handle	\$ 1,086,760	\$ 1,162,191	-6.5%	\$ 1,086,760	\$ 1,162,191	-6.5%
TB Development Fund	\$ 19,473	\$ 20,355	-4.3%	\$ 19,473	\$ 20,355	-4.3%
SB Development Fund	\$ 2,203	\$ 2,778	-20.7%	\$ 2,203	\$ 2,778	-20.7%
QH Development Fund	\$ 59	\$ 111	-46.6%	\$ 59	\$ 111	-46.6%
Equine Industry Program*	\$ 543	\$ 581	-6.5%	\$ 543	\$ 581	-6.5%
Equine Drug Research	\$ 1,087	\$ 1,162	-6.5%	\$ 1,087	\$ 1,162	-6.5%
Higher Education Fund	\$ 1,087	\$ 1,162	-6.5%	\$ 1,087	\$ 1,162	-6.5%
Ky General Fund	\$ 8,151	\$ 8,716	-6.5%	\$ 8,151	\$ 8,716	-6.5%
Total Kentucky Excise Tax (3%)	\$ 32,603	\$ 34,866	-6.5%	\$ 32,603	\$ 34,866	-6.5%

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 - Keeneland

July 2021

Live Racing						
	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	5	-100.0%	0	5	-100.0%
On Track Handle	\$ -	\$ 674,310	-100.0%	\$ -	\$ 674,310	-100.0%
Less: Return to the Public	\$ -	\$ 545,109	-100.0%	\$ -	\$ 545,109	-100.0%
Less: Breakage	\$ -	\$ 4,086	-100.0%	\$ -	\$ 4,086	-100.0%
Gross Commission	\$ -	\$ 125,114	-100.0%	\$ -	\$ 125,114	-100.0%
TB Development Fund	\$ -	\$ 5,057	-100.0%	\$ -	\$ 5,057	-100.0%
Equine Industry Program	\$ -	\$ 1,349	-100.0%	\$ -	\$ 1,349	-100.0%
Equine Drug Research	\$ -	\$ 674	-100.0%	\$ -	\$ 674	-100.0%
Higher Education Fund	\$ -	\$ 674	-100.0%	\$ -	\$ 674	-100.0%
Ky General Fund	\$ -	\$ 2,360	-100.0%	\$ -	\$ 2,360	-100.0%
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ 10,115	-100.0%	\$ -	\$ 10,115	-100.0%
Backside Improvement Fund (Note 1)	\$ -	\$ 3,372	-100.0%	\$ -	\$ 3,372	-100.0%
Net Commission	\$ -	\$ 111,628	-100.0%	\$ -	\$ 111,628	-100.0%
Off Track Handle From:						
Other Kentucky Tracks	\$ -	\$ 156,890	-100.0%	\$ -	\$ 156,890	-100.0%
Kentucky ADW's	\$ -	\$ 6,038,181	-100.0%	\$ -	\$ 6,038,181	-100.0%
Other Sources (non-taxable)	\$ -	\$ 56,429,951	-100.0%	\$ -	\$ 56,429,951	-100.0%
(Non-Ky Tracks, OTB's, Other ADW's)						
All Sources Handle	\$ -	\$ 63,299,332	-100.0%	\$ -	\$ 63,299,332	-100.0%
Average Daily Handle - On Track		\$ 134,862	-100.0%		\$ 134,862	-100.0%
Average Daily Handle - All Sources		\$ 12,659,866	-100.0%		\$ 12,659,866	-100.0%
Simulcast						
Handle by Breed						
Thoroughbred	\$ 2,375,567	\$ 2,367,789	0.3%	\$ 2,375,567	\$ 2,367,789	0.3%
Standardbred						
Qtr/Arabian	\$ 5,797	\$ 11,427	-49.3%	\$ 5,797	\$ 11,427	-49.3%
Total Handle	\$ 2,381,364	\$ 2,379,216	0.1%	\$ 2,381,364	\$ 2,379,216	0.1%
TB Development Fund	\$ 47,511	\$ 47,356	0.3%	\$ 47,511	\$ 47,356	0.3%
SB Development Fund						
QH Development Fund	\$ 116	\$ 229	-49.3%	\$ 116	\$ 229	-49.3%
Equine Industry Program*	\$ 1,191	\$ 1,190	0.1%	\$ 1,191	\$ 1,190	0.1%
Equine Drug Research	\$ 2,381	\$ 2,379	0.1%	\$ 2,381	\$ 2,379	0.1%
Higher Education Fund	\$ 2,381	\$ 2,379	0.1%	\$ 2,381	\$ 2,379	0.1%
Ky General Fund	\$ 17,860	\$ 17,844	0.1%	\$ 17,860	\$ 17,844	0.1%
Total Kentucky Excise Tax (3%)	\$ 71,441	\$ 71,376	0.1%	\$ 71,441	\$ 71,376	0.1%

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

July 2021

Live Racing						
	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		0	0	
On Track Handle	\$ -	\$ -		\$ -	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ -	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Gross Commission	\$ -	\$ -		\$ -	\$ -	
TB Development Fund	\$ -	\$ -		\$ -	\$ -	
Equine Industry Program	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund	\$ -	\$ -		\$ -	\$ -	
Ky General Fund	\$ -	\$ -		\$ -	\$ -	
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ -	\$ -	
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
Net Commission	\$ -	\$ -		\$ -	\$ -	
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	\$ -	\$ -		\$ -	\$ -	
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast						
Handle by Breed						
Thoroughbred	\$ 1,150,598	\$ 967,385	18.9%	\$ 1,150,598	\$ 967,385	18.9%
Standardbred	\$ 132,889	\$ 96,319	38.0%	\$ 132,889	\$ 96,319	38.0%
Qtr/Arabian	\$ 6,482	\$ 34,228	-81.1%	\$ 6,482	\$ 34,228	-81.1%
Total Handle	\$ 1,289,969	\$ 1,097,932	17.5%	\$ 1,289,969	\$ 1,097,932	17.5%
TB Development Fund	\$ 23,012	\$ 19,348	18.9%	\$ 23,012	\$ 19,348	18.9%
SB Development Fund	\$ 2,658	\$ 1,926	38.0%	\$ 2,658	\$ 1,926	38.0%
QH Development Fund	\$ 130	\$ 685	-81.1%	\$ 130	\$ 685	-81.1%
Equine Industry Program*	\$ 645	\$ 549	17.5%	\$ 645	\$ 549	17.5%
Equine Drug Research	\$ 1,290	\$ 1,098	17.5%	\$ 1,290	\$ 1,098	17.5%
Higher Education Fund	\$ 1,290	\$ 1,098	17.5%	\$ 1,290	\$ 1,098	17.5%
Ky General Fund	\$ 9,675	\$ 8,234	17.5%	\$ 9,675	\$ 8,234	17.5%
Total Kentucky Excise Tax (3%)	\$ 38,699	\$ 32,938	17.5%	\$ 38,699	\$ 32,938	17.5%

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

July 2021

Live Racing

	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		0	0	
On Track Handle	\$ -	\$ -		\$ -	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ -	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Gross Commission	\$ -	\$ -		\$ -	\$ -	
SB Development Fund	\$ -	\$ -		\$ -	\$ -	
Equine Industry Program	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund	\$ -	\$ -		\$ -	\$ -	
Ky General Fund	\$ -	\$ -		\$ -	\$ -	
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ -	\$ -	
Net Commission	\$ -	\$ -		\$ -	\$ -	
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	\$ -	\$ -		\$ -	\$ -	
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast

Handle by Breed

Thoroughbred	\$ 149,253	\$ -		\$ 149,253	\$ -	
Standardbred	\$ 34,261	\$ -		\$ 34,261	\$ -	
Qtr/Arabian	\$ 4,702	\$ -		\$ 4,702	\$ -	
Total Handle	\$ 188,216	\$ -		\$ 188,216	\$ -	
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

July 2021

Live Racing

	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		0	0	
On Track Handle	\$ -	\$ -		\$ -	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ -	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Gross Commission	\$ -	\$ -		\$ -	\$ -	
SB Development Fund	\$ -	\$ -		\$ -	\$ -	
Equine Industry Program	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund	\$ -	\$ -		\$ -	\$ -	
Ky General Fund	\$ -	\$ -		\$ -	\$ -	
Total Kentucky Excise Tax (1.75%)	\$ -	\$ -		\$ -	\$ -	
Net Commission	\$ -	\$ -		\$ -	\$ -	
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	\$ -	\$ -		\$ -	\$ -	
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast

Handle by Breed

Thoroughbred	\$ -	\$ -		\$ -	\$ -	
Standardbred	\$ 1,850,318	\$ 2,268,014	-18.4%	\$ 1,850,318	\$ 2,268,014	-18.4%
Qtr/Arabian	\$ 19,524	\$ 17,770	9.9%	\$ 19,524	\$ 17,770	9.9%
Total Handle	\$ 1,869,842	\$ 2,285,784	-18.2%	\$ 1,869,842	\$ 2,285,784	-18.2%

TB Development Fund
SB Development Fund
QH Development Fund
Equine Industry Program
Equine Drug Research
Higher Education Fund
Ky General Fund

ONLY TAXED ON LIVE RACING (per KRS 138.510)

Total Kentucky Excise Tax

Monthly Track Report - Turfway Park

July 2021

Live Racing

	Jul-21	Jul-20	% Change	FYTD - 2022	FYTD - 2021	% Change
Race Dates	0	0		0	0	
On Track Handle	\$ -	\$ -		\$ -	\$ -	
Less: Return to the Public	\$ -	\$ -		\$ -	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Gross Commission	\$ -	\$ -		\$ -	\$ -	
TB Development Fund	\$ -	\$ -		\$ -	\$ -	
Equine Industry Program	\$ -	\$ -		\$ -	\$ -	
Equine Drug Research	\$ -	\$ -		\$ -	\$ -	
Higher Education Fund	\$ -	\$ -		\$ -	\$ -	
Ky General Fund	\$ -	\$ -		\$ -	\$ -	
Total Kentucky Excise Tax (1.5%) (Note 1)	\$ -	\$ -		\$ -	\$ -	
Backside Improvement Fund (Note 1)	\$ -	\$ -		\$ -	\$ -	
Net Commission	\$ -	\$ -		\$ -	\$ -	
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	\$ -	\$ -		\$ -	\$ -	
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast

Handle by Breed

Thoroughbred	\$ 456,871	\$ -		\$ 456,871	\$ -	
Standardbred	\$ 8,440	\$ -		\$ 8,440	\$ -	
Qtr/Arabian	\$ 9,156	\$ -		\$ 9,156	\$ -	
Total Handle	\$ 474,467	\$ -		\$ 474,467	\$ -	
TB Development Fund	\$ 9,137	\$ -		\$ 9,137	\$ -	
SB Development Fund	\$ 169	\$ -		\$ 169	\$ -	
QH Development Fund	\$ 183	\$ -		\$ 183	\$ -	
Equine Industry Program*	\$ 237	\$ -		\$ 237	\$ -	
Equine Drug Research	\$ 474	\$ -		\$ 474	\$ -	
Higher Education Fund	\$ 474	\$ -		\$ 474	\$ -	
Ky General Fund	\$ 3,559	\$ -		\$ 3,559	\$ -	
Total Kentucky Excise Tax (3%)	\$ 14,234	\$ -		\$ 14,234	\$ -	

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 July, 2021

	Jul-21	Jul-20	% Change	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	\$ 1,621,868	\$ 7,697,043	-78.9%	\$ 1,621,868	\$ 7,697,043	-78.9%
Total Out-of State Handle	\$ 25,114,205	\$ 33,017,545	-23.9%	\$ 25,114,205	\$ 33,017,545	-23.9%
Total Handle (TH)	\$ 26,736,073	\$ 40,714,588	-34.3%	\$ 26,736,073	\$ 40,714,588	-34.3%
Host Track (42.5% Allocation)	\$ 56,814	\$ 86,519	-34.3%	\$ 56,814	\$ 86,519	-34.3%
Purse (42.5% Allocation)	\$ 56,814	\$ 86,519	-34.3%	\$ 56,814	\$ 86,519	-34.3%
KY General Fund (15% Allocation)	\$ 20,052	\$ 30,536	-34.3%	\$ 20,052	\$ 30,536	-34.3%
Total KY Excise Tax (.5% of TH)	\$ 133,680	\$ 203,573	-34.3%	\$ 133,680	\$ 203,573	-34.3%



Kentucky Resident Advance Deposit Wagering Report for July 2021

AmWest Entertainment	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.26%	\$ 4,214	\$ 16,176		0.26%	\$ 4,214	\$ 16,176	-73.9%
Total Out-of State Handle	0.52%	\$ 130,915	\$ 143,727	-8.9%	0.52%	\$ 130,915	\$ 143,727	-8.9%
Total Handle (TH)	0.51%	\$ 135,129	\$ 159,903	-15.5%	0.51%	\$ 135,129	\$ 159,903	-15.5%
Host Track (42.5% Allocation)		\$ 287	\$ 340	-15.5%		\$ 287	\$ 340	-15.5%
Purse (42.5% Allocation)		\$ 287	\$ 340	-15.5%		\$ 287	\$ 340	-15.5%
KY General Fund (15% Allocation)		\$ 101	\$ 120	-15.5%		\$ 101	\$ 120	-15.5%
Total KY Excise Tax (.5% of TH)		\$ 676	\$ 800	-15.5%		\$ 676	\$ 800	-15.5%

eBet	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.09%	\$ 1,459	\$ 6,340	-77.0%	0.09%	\$ 1,459	\$ 6,340	-77.0%
Total Out-of State Handle	0.23%	\$ 58,892	\$ 58,138	1.3%	0.23%	\$ 58,892	\$ 58,138	1.3%
Total Handle (TH)	0.23%	\$ 60,350	\$ 64,478	-6.4%	0.23%	\$ 60,350	\$ 64,478	-6.4%
Host Track (42.5% Allocation)		\$ 128	\$ 137	-6.4%		\$ 128	\$ 137	-6.4%
Purse (42.5% Allocation)		\$ 128	\$ 137	-6.4%		\$ 128	\$ 137	-6.4%
KY General Fund (15% Allocation)		\$ 45	\$ 48	-6.4%		\$ 45	\$ 48	-6.4%
Total KY Excise Tax (.5% of TH)		\$ 302	\$ 322	-6.4%		\$ 302	\$ 322	-6.4%

Lien Games	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.09%	\$ 1,443	\$ 2,410		0.09%	\$ 1,443	\$ 2,410	-40.1%
Total Out-of State Handle	0.20%	\$ 50,711	\$ 24,692	105.4%	0.20%	\$ 50,711	\$ 24,692	105.4%
Total Handle (TH)	0.20%	\$ 52,154	\$ 27,102	92.4%	0.20%	\$ 52,154	\$ 27,102	92.4%
Host Track (42.5% Allocation)		\$ 111	\$ 58	92.4%		\$ 111	\$ 58	92.4%
Purse (42.5% Allocation)		\$ 111	\$ 58	92.4%		\$ 111	\$ 58	92.4%
KY General Fund (15% Allocation)		\$ 39	\$ 20	92.4%		\$ 39	\$ 20	92.4%
Total KY Excise Tax (.5% of TH)		\$ 261	\$ 136	92.4%		\$ 261	\$ 136	92.4%

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

NYRabets	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	2.85%	\$ 46,242	\$ 184,768	-75.0%	2.85%	\$ 46,242	\$ 184,768	-75.0%
Total Out-of State Handle	4.00%	\$ 1,004,375	\$ 981,097	2.4%	4.00%	\$ 1,004,375	\$ 981,097	2.4%
Total Handle (TH)	3.93%	\$ 1,050,617	\$ 1,165,866	-9.9%	3.93%	\$ 1,050,617	\$ 1,165,866	-9.9%
Host Track (42.5% Allocation)		\$ 2,233	\$ 2,477	-9.9%		\$ 2,233	\$ 2,477	-9.9%
Purse (42.5% Allocation)		\$ 2,233	\$ 2,477	-9.9%		\$ 2,233	\$ 2,477	-9.9%
KY General Fund (15% Allocation)		\$ 788	\$ 874	-9.9%		\$ 788	\$ 874	-9.9%
Total KY Excise Tax (.5% of TH)		\$ 5,253	\$ 5,829	-9.9%		\$ 5,253	\$ 5,829	-9.9%

TVG	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	31.12%	\$ 504,654	\$ 2,353,753	-78.6%	31.12%	\$ 504,654	\$ 2,353,753	-78.6%
Total Out-of State Handle	36.13%	\$ 9,073,010	\$ 12,118,745	-25.1%	36.13%	\$ 9,073,010	\$ 12,118,745	-25.1%
Total Handle (TH)	35.82%	\$ 9,577,664	\$ 14,472,498	-33.8%	35.82%	\$ 9,577,664	\$ 14,472,498	-33.8%
Host Track (42.5% Allocation)		\$ 20,353	\$ 30,754	-33.8%		\$ 20,353	\$ 30,754	-33.8%
Purse (42.5% Allocation)		\$ 20,353	\$ 30,754	-33.8%		\$ 20,353	\$ 30,754	-33.8%
KY General Fund (15% Allocation)		\$ 7,183	\$ 10,854	-33.8%		\$ 7,183	\$ 10,854	-33.8%
Total KY Excise Tax (.5% of TH)		\$ 47,888	\$ 72,362	-33.8%		\$ 47,888	\$ 72,362	-33.8%

TwinSpires	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	50.57%	\$ 820,240	\$ 4,295,027	-80.9%	50.57%	\$ 820,240	\$ 4,295,027	-80.9%
Total Out-of State Handle	45.04%	\$ 11,310,236	\$ 16,608,516	-31.9%	45.04%	\$ 11,310,236	\$ 16,608,516	-31.9%
Total Handle (TH)	45.37%	\$ 12,130,476	\$ 20,903,543	-42.0%	45.37%	\$ 12,130,476	\$ 20,903,543	-42.0%
Host Track (42.5% Allocation)		\$ 25,777	\$ 44,420	-42.0%		\$ 25,777	\$ 44,420	-42.0%
Purse (42.5% Allocation)		\$ 25,777	\$ 44,420	-42.0%		\$ 25,777	\$ 44,420	-42.0%
KY General Fund (15% Allocation)		\$ 9,098	\$ 15,678	-42.0%		\$ 9,098	\$ 15,678	-42.0%
Total KY Excise Tax (.5% of TH)		\$ 60,652	\$ 104,518	-42.0%		\$ 60,652	\$ 104,518	-42.0%

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

Watch and Wager

	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	0.15%	\$ 2,486	\$ 5,267	-52.8%	0.15%	\$ 2,486	\$ 5,267	-52.8%
Total Out-of State Handle	0.24%	\$ 61,466	\$ 29,389	109.1%	0.24%	\$ 61,466	\$ 29,389	109.1%
Total Handle (TH)	0.24%	\$ 63,952	\$ 34,656	84.5%	0.24%	\$ 63,952	\$ 34,656	84.5%
Host Track (42.5% Allocation)		\$ 136	\$ 74	84.5%		\$ 136	\$ 74	84.5%
Purse (42.5% Allocation)		\$ 136	\$ 74	84.5%		\$ 136	\$ 74	84.5%
KY General Fund (15% Allocation)		\$ 48	\$ 26	84.5%		\$ 48	\$ 26	84.5%
Total KY Excise Tax (.5% of TH)		\$ 320	\$ 173	84.5%		\$ 320	\$ 173	84.5%

Xpressbet

	% of Total	Jul-21	Jul-20	% Change	% of Total	FYTD-2022	FYTD-2021	% Change
Total In-State Handle	14.87%	\$ 241,130	\$ 833,303	-71.1%	14.87%	\$ 241,130	\$ 833,303	-71.1%
Total Out-of State Handle	13.64%	\$ 3,424,600	\$ 3,053,241	12.2%	13.64%	\$ 3,424,600	\$ 3,053,241	12.2%
Total Handle (TH)	13.71%	\$ 3,665,730	\$ 3,886,544	-5.7%	13.71%	\$ 3,665,730	\$ 3,886,544	-5.7%
Host Track (42.5% Allocation)		\$ 7,790	\$ 8,259	-5.7%		\$ 7,790	\$ 8,259	-5.7%
Purse (42.5% Allocation)		\$ 7,790	\$ 8,259	-5.7%		\$ 7,790	\$ 8,259	-5.7%
KY General Fund (15% Allocation)		\$ 2,749	\$ 2,915	-5.7%		\$ 2,749	\$ 2,915	-5.7%
Total KY Excise Tax (.5% of TH)		\$ 18,329	\$ 19,433	-5.7%		\$ 18,329	\$ 19,433	-5.7%

Kentucky Historical Horse Racing Report for July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 548,928,567	\$ 270,723,237	102.8%	\$ 548,928,567	\$ 270,723,237	102.8%
Less: Returned to Public	\$ 501,214,028	\$ 247,068,091	102.9%	\$ 501,214,028	\$ 247,068,091	102.9%
Less: Breakage	\$ 78,052	\$ 85,826		\$ 78,052	\$ 85,826	
Less: Change in Pools (Note 6)	\$ (224,973)	\$ 846,641		\$ (224,973)	\$ 846,641	
Gross Commission	<u>\$ 47,861,460</u>	<u>\$ 22,722,679</u>	110.6%	<u>\$ 47,861,460</u>	<u>\$ 22,722,679</u>	110.6%
TB Development Fund (Note 1)	\$ 3,453,183	\$ 1,865,140	85.1%	\$ 3,453,183	\$ 1,865,140	85.1%
SB Development Fund (Note 2)	\$ 885,042	\$ 220,379	301.6%	\$ 885,042	\$ 220,379	301.6%
Equine Industry Program (Note 3)	\$ 650,000	\$ 541,446	20.0%	\$ 650,000	\$ 541,446	20.0%
Equine Drug Research (Note 4)	\$ 320,000	\$ 270,723	18.2%	\$ 320,000	\$ 270,723	18.2%
Higher Education Fund (Note 4)	\$ 320,000	\$ 270,723	18.2%	\$ 320,000	\$ 270,723	18.2%
Kentucky General Fund (Note 5)	\$ 2,605,704	\$ 892,437	192.0%	\$ 2,605,704	\$ 892,437	192.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 8,233,929</u>	<u>\$ 4,060,849</u>	102.8%	<u>\$ 8,233,929</u>	<u>\$ 4,060,849</u>	102.8%
% of Gross Commission	17.2%	17.9%		17.2%	17.9%	
Net Commission + Breakage	\$ 39,705,583	\$ 18,747,657	111.8%	\$ 39,705,583	\$ 18,747,657	111.8%
% of Total Handle	7.23%	6.93%		7.23%	6.93%	
Number of HHR Terminals	4,924	1,830	169.1%	4,924	1,830	169.1%
Average Daily Handle	\$ 17,707,373	\$ 8,733,008	102.8%	\$ 17,707,373	\$ 8,733,008	102.8%
Handle/Day/Terminal	\$ 3,596	\$ 4,772	-24.6%	\$ 3,596	\$ 4,772	-24.6%
Gross Commission / Day /Terminal	\$ 314	\$ 401	-21.7%	\$ 314	\$ 401	-21.7%
	July -21	June - 21	% Change	Since Inception		
Total Handle	\$ 548,928,567	\$ 491,223,485	11.7%	Total Handle	\$ 13,192,211,668	
Total Kentucky Excise Tax	\$ 8,233,929	\$ 7,368,352	11.7%	Total Kentucky Excise Tax	\$ 197,883,175	
Average Daily Handle	\$ 17,707,373	\$ 16,374,116	8.1%	Total KY General Fund	\$ 81,383,923	

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

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

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

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

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

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

Derby City Gaming Historical Horse Racing Report for July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 173,142,704	\$ 104,111,483	66.3%	\$ 173,142,704	\$ 104,111,483	66.3%
Less: Returned to Public	\$ 157,541,230	\$ 94,546,229	66.6%	\$ 157,541,230	\$ 94,546,229	66.6%
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 89,802	\$ 281,002		\$ 89,802	\$ 281,002	
Gross Commission	<u>\$ 15,511,673</u>	<u>\$ 9,284,253</u>	67.1%	<u>\$ 15,511,673</u>	<u>\$ 9,284,253</u>	67.1%
TB Development Fund (Note 1)	\$ 1,298,570	\$ 780,836	66.3%	\$ 1,298,570	\$ 780,836	66.3%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ 204,303	\$ 208,223	-1.9%	\$ 204,303	\$ 208,223	-1.9%
Equine Drug Research (Note 4)	\$ 100,580	\$ 104,111	-3.4%	\$ 100,580	\$ 104,111	-3.4%
Higher Education Fund (Note 4)	\$ 100,580	\$ 104,111	-3.4%	\$ 100,580	\$ 104,111	-3.4%
Kentucky General Fund (Note 5)	\$ 893,108	\$ 364,390	145.1%	\$ 893,108	\$ 364,390	145.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,597,141</u>	<u>\$ 1,561,672</u>	66.3%	<u>\$ 2,597,141</u>	<u>\$ 1,561,672</u>	66.3%
% of Gross Commission	16.7%	16.8%		16.7%	16.8%	
Net Commission + Breakage	\$ 12,914,532	\$ 7,722,580	67.2%	\$ 12,914,532	\$ 7,722,580	67.2%
% of Total Handle	7.46%	7.42%		7.46%	7.42%	
Number of HHR Terminals	993	654	51.8%	993	654	51.8%
Average Daily Handle	\$ 5,585,249	\$ 3,358,435	66.3%	\$ 5,585,249	\$ 3,358,435	66.3%
Handle/Day/Terminal	\$ 5,625	\$ 5,135	9.5%	\$ 5,625	\$ 5,135	9.5%
Gross Commission / Day /Terminal	\$ 504	\$ 458	10.0%	\$ 504	\$ 458	10.0%
	July -21	June - 21	% Change	Since Inception (September 10, 2018)		
Total Handle	\$ 173,142,704	\$ 150,929,273	14.72%	Total Handle	\$ 3,261,586,596	
Total Kentucky Excise Tax	\$ 2,597,141	\$ 2,263,939	14.72%	Total Kentucky Excise Tax	\$ 48,923,799	
Average Daily Handle	\$ 5,585,249	\$ 5,030,976	11.02%	Total KY General Fund	\$ 22,916,450	

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 July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 19,534,100	\$ 19,213,127	1.7%	\$ 19,534,100	\$ 19,213,127	1.7%
Less: Returned to Public	\$ 17,852,231	\$ 17,428,856	2.4%	\$ 17,852,231	\$ 17,428,856	2.4%
Less: Breakage	\$ 2,280	\$ 1,358		\$ 2,280	\$ 1,358	
Less: Change in Pools (Note 6)	\$ 38,122	\$ 79,233		\$ 38,122	\$ 79,233	
Gross Commission	<u>\$ 1,641,466</u>	<u>\$ 1,703,679</u>	-3.7%	<u>\$ 1,641,466</u>	<u>\$ 1,703,679</u>	-3.7%
TB Development Fund (Note 1)	\$ 146,506	\$ 144,098	1.7%	\$ 146,506	\$ 144,098	1.7%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ 22,782	\$ 38,426	-40.7%	\$ 22,782	\$ 38,426	-40.7%
Equine Drug Research (Note 4)	\$ 11,216	\$ 19,213	-41.6%	\$ 11,216	\$ 19,213	-41.6%
Higher Education Fund (Note 4)	\$ 11,216	\$ 19,213	-41.6%	\$ 11,216	\$ 19,213	-41.6%
Kentucky General Fund (Note 5)	\$ 101,292	\$ 67,246	50.6%	\$ 101,292	\$ 67,246	50.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 293,011</u>	<u>\$ 288,197</u>	1.7%	<u>\$ 293,011</u>	<u>\$ 288,197</u>	1.7%
% of Gross Commission	17.9%	16.9%		17.9%	16.9%	
Net Commission + Breakage	\$ 1,350,735	\$ 1,416,841	-4.7%	\$ 1,350,735	\$ 1,416,841	-4.7%
% of Total Handle	6.91%	7.37%		6.91%	7.37%	
Number of HHR Terminals	315	171	84.2%	315	171	84.2%
Average Daily Handle	\$ 630,132	\$ 619,778	1.7%	\$ 630,132	\$ 619,778	1.7%
Handle/Day/Terminal	\$ 2,000	\$ 3,624	-44.8%	\$ 2,000	\$ 3,624	-44.8%
Gross Commission / Day /Terminal	\$ 168	\$ 321	-47.7%	\$ 168	\$ 321	-47.7%
	July -21	June - 21	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 19,534,100	\$ 18,606,750	5.0%	Total Handle	\$ 766,234,907	
Total Kentucky Excise Tax	\$ 293,011	\$ 279,101	5.0%	Total Kentucky Excise Tax	\$ 11,493,524	
Average Daily Handle	\$ 630,132	\$ 620,225	1.6%	Total KY General Fund	\$ 4,690,321	

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 July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 159,656,951	\$ 103,322,880	54.5%	\$ 159,656,951	\$ 103,322,880	54.5%
Less: Returned to Public	\$ 146,408,198	\$ 94,823,770	54.4%	\$ 146,408,198	\$ 94,823,770	54.4%
Less: Breakage	\$ 16,551	\$ 22,025		\$ 16,551	\$ 22,025	
Less: Change in Pools (Note 6)	\$ (465,564)	\$ 237,226		\$ (465,564)	\$ 237,226	
Gross Commission	<u>\$ 13,697,767</u>	<u>\$ 8,239,858</u>	66.2%	<u>\$ 13,697,767</u>	<u>\$ 8,239,858</u>	66.2%
TB Development Fund (Note 1)	\$ 1,197,427	\$ 774,922	54.5%	\$ 1,197,427	\$ 774,922	54.5%
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ 191,848	\$ 206,646	-7.2%	\$ 191,848	\$ 206,646	-7.2%
Equine Drug Research (Note 4)	\$ 94,448	\$ 103,323	-8.6%	\$ 94,448	\$ 103,323	-8.6%
Higher Education Fund (Note 4)	\$ 94,448	\$ 103,323	-8.6%	\$ 94,448	\$ 103,323	-8.6%
Kentucky General Fund (Note 5)	\$ 816,684	\$ 361,630	125.8%	\$ 816,684	\$ 361,630	125.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,394,854</u>	<u>\$ 1,549,843</u>	54.5%	<u>\$ 2,394,854</u>	<u>\$ 1,549,843</u>	54.5%
% of Gross Commission	17.5%	18.8%		17.5%	18.8%	
Net Commission + Breakage	\$ 11,319,464	\$ 6,712,040	68.6%	\$ 11,319,464	\$ 6,712,040	68.6%
% of Total Handle	7.09%	6.50%		7.09%	6.50%	
Number of HHR Terminals	1,055	567	86.1%	1055	567	86.1%
Average Daily Handle	\$ 5,150,224	\$ 3,332,996	54.5%	\$ 5,150,224	\$ 3,332,996	54.5%
Handle/Day/Terminal	\$ 4,882	\$ 5,878	-17.0%	\$ 4,882	\$ 5,878	-17.0%
Gross Commission / Day /Terminal	\$ 419	\$ 469	-10.7%	\$ 419	\$ 469	-10.7%
	July -21	June - 21	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 159,656,951	\$ 151,407,693	5.4%	Total Handle	\$ 6,129,935,885	
Total Kentucky Excise Tax	\$ 2,394,854	\$ 2,271,115	5.4%	Total Kentucky Excise Tax	\$ 91,949,038	
Average Daily Handle	\$ 5,150,224	\$ 5,046,923	2.0%	Total KY General Fund	\$ 37,452,656	

Note 1: Thoroughbred Development Fund receives .75% of TH at KD, EP, NR and DCG. The rate applies to half of the TH at KRM 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 July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 60,915,879	\$ 44,075,747	38.2%	\$ 60,915,879	\$ 44,075,747	38.2%
Less: Returned to Public	\$ 56,005,077	\$ 40,269,236	39.1%	\$ 56,005,077	\$ 40,269,236	39.1%
Less: Breakage	\$ 59,220	\$ 62,443		\$ 59,220	\$ 62,443	
Less: Change in Pools (Note 6)	\$ (72,418)	\$ 249,179		\$ (72,418)	\$ 249,179	
Gross Commission	<u>\$ 4,924,000</u>	<u>\$ 3,494,889</u>	40.9%	<u>\$ 4,924,000</u>	<u>\$ 3,494,889</u>	40.9%
TB Development Fund (Note 1)	\$ 228,435	\$ 165,284	38.2%	\$ 228,435	\$ 165,284	38.2%
SB Development Fund (Note 2)	\$ 304,579	\$ 220,379	38.2%	\$ 304,579	\$ 220,379	38.2%
Equine Industry Program (Note 3)	\$ 70,536	\$ 88,151	-20.0%	\$ 70,536	\$ 88,151	-20.0%
Equine Drug Research (Note 4)	\$ 34,725	\$ 44,076	-21.2%	\$ 34,725	\$ 44,076	-21.2%
Higher Education Fund (Note 4)	\$ 34,725	\$ 44,076	-21.2%	\$ 34,725	\$ 44,076	-21.2%
Kentucky General Fund (Note 5)	\$ 240,737	\$ 99,170	142.8%	\$ 240,737	\$ 99,170	142.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 913,738</u>	<u>\$ 661,136</u>	38.2%	<u>\$ 913,738</u>	<u>\$ 661,136</u>	38.2%
% of Gross Commission	18.6%	18.9%		18.6%	18.9%	
Net Commission + Breakage	\$ 4,069,482	\$ 2,896,196	40.5%	\$ 4,069,482	\$ 2,896,196	40.5%
% of Total Handle	6.68%	6.57%		6.68%	6.57%	
Number of HHR Terminals	874	438	99.5%	874	438	99.5%
Average Daily Handle	\$ 1,965,028	\$ 1,421,798	38.2%	\$ 1,965,028	\$ 1,421,798	38.2%
Handle/Day/Terminal	\$ 2,248	\$ 3,246	-30.7%	\$ 2,248	\$ 3,246	-30.7%
Gross Commission / Day /Terminal	\$ 182	\$ 257	-29.4%	\$ 182	\$ 257	-29.4%
	July -21	June - 21	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 60,915,879	\$ 54,140,272	12.5%	Total Handle	\$ 2,014,537,039	
Total Kentucky Excise Tax	\$ 913,738	\$ 812,104	12.5%	Total Kentucky Excise Tax	\$ 30,218,056	
Average Daily Handle	\$ 1,965,028	\$ 1,804,676	8.9%	Total KY General Fund	\$ 10,815,670	

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 July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 19,586,457	\$ -		\$ 19,586,457	\$ -	
Less: Returned to Public	\$ 17,736,301	\$ -		\$ 17,736,301	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 25,291	\$ -		\$ 25,291	\$ -	
Gross Commission	<u>\$ 1,824,866</u>	<u>\$ -</u>		<u>\$ 1,824,866</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 146,898	\$ -		\$ 146,898	\$ -	
SB Development Fund (Note 2)						
Equine Industry Program (Note 3)	\$ 23,623	\$ -		\$ 23,623	\$ -	
Equine Drug Research (Note 4)	\$ 11,630	\$ -		\$ 11,630	\$ -	
Higher Education Fund (Note 4)	\$ 11,630	\$ -		\$ 11,630	\$ -	
Kentucky General Fund (Note 5)	\$ 100,016	\$ -		\$ 100,016	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 293,797</u>	<u>\$ -</u>		<u>\$ 293,797</u>	<u>\$ -</u>	
% of Gross Commission	16.1%			16.1%		
Net Commission + Breakage	\$ 1,531,069			\$ 1,531,069		
% of Total Handle	7.82%			7.82%		
<hr/>						
Number of HHR Terminals	489			489		
Average Daily Handle	\$ 631,821			\$ 631,821		
Handle/Day/Terminal	\$ 1,292			\$ 1,292		
Gross Commission / Day /Terminal	\$ 120			\$ 120		
<hr/>						
	July -21	June - 21	% Change	Since Inception (September 30, 2020)		
Total Handle	\$ 19,586,457	\$ 19,064,471	2.7%	Total Handle	\$	173,096,339
Total Kentucky Excise Tax	\$ 293,797	\$ 285,967	2.7%	Total Kentucky Excise Tax	\$	2,596,445
Average Daily Handle	\$ 631,821	\$ 635,482	-0.6%	Total KY General Fund	\$	1,251,340

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 July, 2021

	July -21	July - 20	% Change	FYTD - 2022	FYTD - 2021	% Change
Total Handle	\$ 116,092,476	\$ -		\$ 116,092,476	\$ -	
Less: Returned to Public	\$ 105,670,992	\$ -		\$ 105,670,992	\$ -	
Less: Breakage	\$ -	\$ -		\$ -	\$ -	
Less: Change in Pools (Note 6)	\$ 159,794	\$ -		\$ 159,794	\$ -	
Gross Commission	<u>\$ 10,261,689</u>	<u>\$ -</u>		<u>\$ 10,261,689</u>	<u>\$ -</u>	
TB Development Fund (Note 1)	\$ 435,347	\$ -		\$ 435,347	\$ -	
SB Development Fund (Note 2)	\$ 580,462	\$ -		\$ 580,462	\$ -	
Equine Industry Program (Note 3)	\$ 136,909	\$ -		\$ 136,909	\$ -	
Equine Drug Research (Note 4)	\$ 67,401	\$ -		\$ 67,401	\$ -	
Higher Education Fund (Note 4)	\$ 67,401	\$ -		\$ 67,401	\$ -	
Kentucky General Fund (Note 5)	\$ 453,867	\$ -		\$ 453,867	\$ -	
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,741,387</u>	<u>\$ -</u>		<u>\$ 1,741,387</u>	<u>\$ -</u>	
% of Gross Commission	17.0%			17.0%		
Net Commission + Breakage	\$ 8,520,302			\$ 8,520,302		
% of Total Handle	7.34%			7.34%		
Number of HHR Terminals	1,198			1,198		
Average Daily Handle	\$ 3,744,919			\$ 3,744,919		
Handle/Day/Terminal	\$ 3,126			\$ 3,126		
Gross Commission / Day /Terminal	\$ 276			\$ 276		
	July -21	June - 21	% Change	Since Inception (September 16, 2020)		
Total Handle	\$ 116,092,476	\$ 97,075,026	19.6%	Total Handle	\$ 846,820,903	
Total Kentucky Excise Tax	\$ 1,741,387	\$ 1,456,125	19.6%	Total Kentucky Excise Tax	\$ 12,702,314	
Average Daily Handle	\$ 3,744,919	\$ 3,235,834	15.7%	Total KY General Fund	\$ 4,257,487	

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.