

Kentucky Pari-Mutuel Excise Tax and BIF by Source, July 1, 2018 - January 31, 2019

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Research		Higher Education Fund		Backside Improvement Fund		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax FYTD-19		
	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	% of Fund Total	FYTD-19	Total Excise Tax	
Live	\$253,696	3.2%	\$17,362	1.9%			\$70,430	9.4%	\$35,215	8.4%	\$35,215	8.4%	\$169,131	100.0%					\$119,780	1.9%	\$700,829	4.0%	
Blue Grass Downs																							
Churchill Downs	\$79,040	1.0%					\$21,077	2.8%	\$10,539	2.5%	\$10,539	2.5%	\$52,693	31.2%					\$36,885	0.6%	\$210,773	1.2%	
Ellis Park	\$30,979	0.4%					\$8,261	1.1%	\$4,130	1.0%	\$4,130	1.0%	\$20,652	12.2%					\$14,457	0.2%	\$82,610	0.5%	
Keeneland	\$123,149	1.5%					\$32,840	4.4%	\$16,420	3.9%	\$16,420	3.9%	\$82,099	48.5%					\$57,470	0.9%	\$328,397	1.9%	
Kentucky Downs	\$8,387	0.1%					\$2,237	0.3%	\$1,118	0.3%	\$1,118	0.3%	\$5,591	3.3%					\$3,914	0.1%	\$22,366	0.1%	
The Red Mile			\$17,362	1.9%			\$2,778	0.4%	\$1,389	0.3%	\$1,389	0.3%							\$1,389	0.0%	\$24,307	0.1%	
Thunder Ridge																							
Turfway Park	\$12,141	0.2%					\$3,238	0.4%	\$1,619	0.4%	\$1,619	0.4%	\$8,094	4.8%					\$5,666	0.1%	\$32,376	0.2%	
Simulcast	\$1,237,548	15.4%	\$32,267	3.6%	\$8,718	100.0%	\$31,963	4.2%	\$63,927	15.3%	\$63,927	15.3%							\$479,450	7.5%	\$1,917,800	10.9%	
Blue Grass Downs																							
Churchill Downs	\$331,183	4.1%	\$1,339	0.1%	\$3,286	37.7%	\$8,395	1.1%	\$16,790	4.0%	\$16,790	4.0%							\$125,928	2.0%	\$503,712	2.9%	
Ellis Park	\$177,870	2.2%	\$15,918	1.8%	\$50	0.6%	\$4,846	0.6%	\$9,692	2.3%	\$9,692	2.3%							\$72,689	1.1%	\$290,758	1.6%	
Keeneland	\$395,832	4.9%			\$1,321	15.2%	\$9,929	1.3%	\$19,858	4.7%	\$19,858	4.7%							\$148,932	2.3%	\$595,729	3.4%	
Kentucky Downs	\$121,818	1.5%	\$9,039	1.0%	\$2,942	33.7%	\$3,345	0.4%	\$6,690	1.6%	\$6,690	1.6%							\$50,174	0.8%	\$200,697	1.1%	
The Red Mile																							
Thunder Ridge																							
Turfway Park	\$210,845	2.6%	\$5,972	0.7%	\$1,120	12.8%	\$5,448	0.7%	\$10,897	2.6%	\$10,897	2.6%							\$81,726	1.3%	\$326,905	1.9%	
ADW													\$265,914	100.0%	\$265,914	100.0%			\$93,852	1.5%	\$625,680	3.5%	
AmWest Entertainment													\$593	0.2%	\$593	0.2%			\$209	0.0%	\$1,396	0.0%	
eBet Technologies													\$1,608	0.6%	\$1,608	0.6%			\$568	0.0%	\$3,784	0.0%	
Horse Races Now													\$10	0.0%	\$10	0.0%			\$4	0.0%	\$24	0.0%	
Lien Games													\$182	0.1%	\$182	0.1%			\$64	0.0%	\$429	0.0%	
NYRA Bets													\$4,917	1.8%	\$4,917	1.8%			\$1,735	0.0%	\$11,570	0.1%	
TVG													\$82,865	31.2%	\$82,865	31.2%			\$29,246	0.5%	\$194,976	1.1%	
TwinSpires													\$138,838	52.2%	\$138,838	52.2%			\$49,002	0.8%	\$326,679	1.9%	
Watch And Wager													\$236	0.1%	\$236	0.1%			\$83	0.0%	\$556	0.0%	
XpressBet													\$36,663	13.8%	\$36,663	13.8%			\$12,940	0.2%	\$86,267	0.5%	
HHR	\$6,553,507	81.5%	\$858,647	94.5%			\$650,000	86.4%	\$320,000	76.3%	\$320,000	76.3%							\$5,692,830	89.1%	\$14,394,984	81.6%	
Derby City Gaming	\$1,791,802	22.3%					\$52,856	7.0%	\$26,021	6.2%	\$26,022	6.2%							\$1,686,903	26.4%	\$3,583,604	20.3%	
Ellis Park	\$394,562	4.9%					\$45,123	6.0%	\$22,214	5.3%	\$22,214	5.3%							\$305,010	4.8%	\$789,124	4.5%	
Keeneland/Red Mile	\$643,985	8.0%	\$858,647	94.5%			\$136,605	18.2%	\$67,251	16.0%	\$67,251	16.0%							\$802,201	12.6%	\$2,575,940	14.6%	
Kentucky Downs	\$3,723,158	46.3%					\$415,416	55.2%	\$204,513	48.8%	\$204,513	48.8%							\$2,898,716	45.4%	\$7,446,316	42.2%	
Grand Total	\$8,044,751	100.0%	\$908,276	100.0%	\$8,718	100.0%	\$752,394	100.0%	\$419,142	100.0%	\$419,142	100.0%	\$169,131	100.0%	\$265,914	100.0%	\$265,914	100.0%	\$6,385,913	100.0%	\$17,639,294	100.0%	



Kentucky Handle and Excise Tax Report for January, 2019

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	11	9	22.2%	148	149	-0.7%
On-Track Live Handle	\$ 563,947	\$ 477,966	18.0%	\$ 35,215,092	\$ 37,205,639	-5.4%
On-Track Simulcast Handle	\$ 9,894,150	\$ 10,000,654	-1.1%	\$ 77,184,905	\$ 84,115,653	-8.2%
Kentucky Resident ADW Handle	\$ 13,484,183	\$ 13,424,511	0.4%	\$ 125,136,084	\$ 112,444,248	11.3%
Historical Horse Racing Handle	\$ 169,506,445	\$ 77,773,828	117.9%	\$ 959,665,608	\$ 584,938,522	64.1%
Total Taxable Handle	\$ 193,448,725	\$ 101,676,959	90.3%	\$ 1,197,201,689	\$ 818,704,061	46.2%
TB Development Fund	\$ 1,340,353	\$ 669,488	100.2%	\$ 8,044,751	\$ 5,380,673	49.5%
SB Development Fund	\$ 131,884	\$ 107,033	23.2%	\$ 908,276	\$ 851,342	6.7%
QH/Arabian Development Fund	\$ 830	\$ 1,249	-33.5%	\$ 8,718	\$ 11,631	-25.0%
Backside Improvement Fund	\$ 2,820	\$ 2,390	18.0%	\$ 169,131	\$ 179,228	-5.6%
Equine Industry Program	\$ 5,267	\$ 5,081	3.7%	\$ 752,394	\$ 758,662	-0.8%
Equine Drug Research	\$ 8,842	\$ 8,729	1.3%	\$ 419,142	\$ 425,707	-1.5%
Higher Education Fund	\$ 8,842	\$ 8,729	1.3%	\$ 419,142	\$ 425,707	-1.5%
ADW Host Track Allocation (Note 1)	\$ 28,654	\$ 28,527	0.4%	\$ 265,914	\$ 238,944	11.3%
ADW Purse Allocation (Note 1)	\$ 28,654	\$ 28,527	0.4%	\$ 265,914	\$ 238,944	11.3%
KY General Fund	\$ 1,313,500	\$ 631,069	108.1%	\$ 6,385,913	\$ 3,621,202	76.3%
Total KY Excise Tax	\$ 2,869,646	\$ 1,490,822	92.5%	\$ 17,639,294	\$ 12,132,039	45.4%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for January, 2019

Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	11	9	22.2%	148	149	-0.7%
On-Track Handle on All Kentucky Races (OTH)	\$ 563,947	\$ 477,966	18.0%	\$ 35,215,092	\$ 37,205,639	-5.4%
Less: Return to Public	\$ 448,772	\$ 380,784		\$ 28,243,895	\$ 29,604,599	
Less: Breakage	\$ 3,710	\$ 3,065		\$ 228,087	\$ 242,665	
Gross Commission	<u>\$ 111,465</u>	<u>\$ 94,116</u>	18.4%	<u>\$ 6,743,110</u>	<u>\$ 7,358,375</u>	-8.4%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 4,230	\$ 3,585	18.0%	\$ 253,696	\$ 268,843	-5.6%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 17,362	\$ 16,999	2.1%
Equine Industry Program (0.2% of OTH)	\$ 1,128	\$ 956	18.0%	\$ 70,430	\$ 74,411	-5.4%
Equine Drug Research (0.1% of OTH)	\$ 564	\$ 478	18.0%	\$ 35,215	\$ 37,206	-5.4%
Higher Education Fund (0.1% of OTH)	\$ 564	\$ 478	18.0%	\$ 35,215	\$ 37,206	-5.4%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 1,974	\$ 1,673	18.0%	\$ 119,780	\$ 126,820	-5.6%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 8,459</u>	<u>\$ 7,169</u>	18.0%	<u>\$ 531,699</u>	<u>\$ 561,484</u>	-5.3%
% of Gross Commission	7.59%	7.62%		7.89%	7.63%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 2,820	\$ 2,390	18.0%	\$ 169,131	\$ 179,228	-5.6%
Net Commission	\$ 100,186	\$ 84,557	18.5%	\$ 6,042,281	\$ 6,617,662	-8.7%
% of On-Track Handle	17.77%	17.69%		17.16%	17.79%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 326,175	\$ 249,463	30.8%	\$ 7,860,838	\$ 8,656,095	-9.2%
Kentucky Licensed ADW's	\$ 577,264	\$ 413,841	39.5%	\$ 24,625,024	\$ 19,728,894	24.8%
Other Sources	\$ 13,124,571	\$ 10,637,762	23.4%	\$ 354,846,996	\$ 308,631,053	15.0%
All Sources Handle on Live Racing	<u>\$ 14,591,957</u>	<u>\$ 11,779,031</u>	23.9%	<u>\$ 422,547,949</u>	<u>\$ 374,221,681</u>	12.9%
Average Daily Handle - On Track	\$ 51,268	\$ 53,107	-3.5%	\$ 237,940	\$ 249,702	-4.7%
Average Daily Handle - All Sources	\$ 1,326,542	\$ 1,308,781	1.4%	\$ 2,855,054	\$ 2,511,555	13.7%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,282,600	\$ 8,367,104	-1.0%	\$ 63,969,084	\$ 68,934,183	-7.2%
Standardbred Simulcast Handle (SBSH)	\$ 1,560,549	\$ 1,557,716	0.2%	\$ 12,688,844	\$ 14,414,099	-12.0%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 51,002	\$ 75,835	-32.7%	\$ 526,977	\$ 767,371	-31.3%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 9,894,150</u>	<u>\$ 10,000,654</u>	-1.1%	<u>\$ 77,184,905</u>	<u>\$ 84,115,653</u>	-8.2%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 160,743	\$ 160,177	0.4%	\$ 1,237,548	\$ 1,327,030	-6.7%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 3,994	\$ 3,597	11.0%	\$ 32,267	\$ 31,356	2.9%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 830	\$ 1,249	-33.5%	\$ 8,718	\$ 11,631	-25.0%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,139	\$ 4,126	0.3%	\$ 31,963	\$ 34,250	-6.7%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 8,278	\$ 8,251	0.3%	\$ 63,927	\$ 68,501	-6.7%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 8,278	\$ 8,251	0.3%	\$ 63,927	\$ 68,501	-6.7%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 62,087	\$ 61,883	0.3%	\$ 479,450	\$ 513,757	-6.7%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 248,350</u>	<u>\$ 247,533</u>	0.3%	<u>\$ 1,917,800</u>	<u>\$ 2,055,027</u>	-6.7%

Blue Grass Downs Live and Simulcast Wagering Report for January, 2019
Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates					5	-100.0%
On-Track Handle (OTH)					\$ 6,347	-100.0%
Less: Return to Public					\$ 4,978	
Less: Breakage					\$ 58	
Gross Commission					\$ 1,311	-100.0%
SB Development Fund (1.25% of OTH)					\$ 79	-100.0%
Equine Industry Program (0.2% of OTH)					\$ 13	-100.0%
Equine Drug Research (0.1% of OTH)					\$ 6	-100.0%
Higher Education Fund (0.1% of OTH)					\$ 6	-100.0%
KY General Fund (0.1% of OTH)					\$ 6	-100.0%
Total KY Excise Tax (1.75% of OTH)					\$ 111	-100.0%
% of Gross Commission					8.47%	
Net Commission					\$ 1,200	-100.0%
% of On-Track Handle					18.90%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)					\$ 6,347	-100.0%
Average Daily Handle - On Track					\$ 1,269	
Average Daily Handle - All Sources					\$ 1,269	

Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 245,457	\$ 358,265	-31.5%	\$ 2,091,688	\$ 2,263,021	-7.6%
Standardbred Simulcast Handle (SBSH)				\$ 59,384	\$ 56,394	5.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,842	\$ 1,200	53.5%	\$ 6,091	\$ 7,220	-15.6%
All-Breed Total Simulcast Handle (TSH)	\$ 247,299	\$ 359,465	-31.2%	\$ 2,157,163	\$ 2,326,635	-7.3%

Churchill Downs Live and Simulcast Wagering Report for January, 2019

Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				30	32	-6.3%
On-Track Handle (OTH)				\$ 10,538,654	\$ 11,013,435	-4.3%
Less: Return to Public				\$ 8,392,579	\$ 8,759,576	
Less: Breakage				\$ 67,330	\$ 70,402	
Gross Commission				\$ 2,078,744	\$ 2,183,457	-4.8%
TB Development Fund (0.75% of OTH)				\$ 79,040	\$ 82,601	-4.3%
Equine Industry Program (0.2% of OTH)				\$ 21,077	\$ 22,027	-4.3%
Equine Drug Research (0.1% of OTH)				\$ 10,539	\$ 11,013	-4.3%
Higher Education Fund (0.1% of OTH)				\$ 10,539	\$ 11,013	-4.3%
KY General Fund (0.35% of OTH)				\$ 36,885	\$ 38,547	-4.3%
Total KY Excise Tax (1.5% of OTH)				\$ 158,080	\$ 165,202	-4.3%
% of Gross Commission				7.60%	7.57%	
Backside Improvement Fund (0.5% of OTH)				\$ 52,693	\$ 55,067	-4.3%
Net Commission				\$ 1,867,971	\$ 1,963,188	-4.9%
% of On-Track Handle				17.72%	17.83%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,364,342	\$ 2,768,552	-14.6%
Kentucky Licensed ADW's				\$ 9,817,472	\$ 7,783,734	26.1%
Other Sources				\$ 128,982,201	\$ 113,645,724	13.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 151,702,668	\$ 135,211,445	12.2%
Average Daily Handle - On Track				\$ 351,288	\$ 344,170	2.1%
Average Daily Handle - All Sources				\$ 5,056,756	\$ 4,225,358	19.7%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,063,243	\$ 2,002,644	3.0%	\$ 16,559,166	\$ 19,136,667	-13.5%
Standardbred Simulcast Handle (SBSH)	\$ 11,925	\$ 8,358	42.7%	\$ 66,931	\$ 45,545	47.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,766	\$ 10,427	-44.7%	\$ 164,300	\$ 153,691	6.9%
All-Breed Total Simulcast Handle (TSH)	\$ 2,080,934	\$ 2,021,429	2.9%	\$ 16,790,397	\$ 19,335,903	-13.2%
TB Development Fund (2% of TBSH)	\$ 41,265	\$ 40,053	3.0%	\$ 331,183	\$ 382,733	-13.5%
SB Development Fund (2% of SBSH)	\$ 239	\$ 167	42.7%	\$ 1,339	\$ 911	47.0%
QH/Other Development Fund (2% of QSHS)	\$ 115	\$ 209	-44.7%	\$ 3,286	\$ 3,074	6.9%
Equine Industry Program (0.05% of TSH)	\$ 1,040	\$ 1,011	2.9%	\$ 8,395	\$ 9,668	-13.2%
Equine Drug Research (0.1% of TSH)	\$ 2,081	\$ 2,021	2.9%	\$ 16,790	\$ 19,336	-13.2%
Higher Education Fund (0.1% of TSH)	\$ 2,081	\$ 2,021	2.9%	\$ 16,790	\$ 19,336	-13.2%
KY General Fund (0.75% of TSH)	\$ 15,607	\$ 15,161	2.9%	\$ 125,928	\$ 145,019	-13.2%
Total KY Excise Tax (3% of TSH)	\$ 62,428	\$ 60,643	2.9%	\$ 503,712	\$ 580,077	-13.2%

Ellis Park Live and Simulcast Wagering Report for January, 2019
Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				29	31	-6.5%
On-Track Handle (OTH)				\$ 4,130,485	\$ 4,784,068	-13.7%
Less: Return to Public				\$ 3,283,472	\$ 3,805,634	
Less: Breakage				\$ 32,897	\$ 38,662	
Gross Commission				\$ 814,116	\$ 939,772	-13.4%
TB Development Fund (0.75% of OTH)				\$ 30,979	\$ 35,881	-13.7%
Equine Industry Program (0.2% of OTH)				\$ 8,261	\$ 9,568	-13.7%
Equine Drug Research (0.1% of OTH)				\$ 4,130	\$ 4,784	-13.7%
Higher Education Fund (0.1% of OTH)				\$ 4,130	\$ 4,784	-13.7%
KY General Fund (0.35% of OTH)				\$ 14,457	\$ 16,744	-13.7%
Total KY Excise Tax (1.5% of OTH)				\$ 61,957	\$ 71,761	-13.7%
% of Gross Commission				7.61%	7.64%	
Backside Improvement Fund (0.5% of OTH)				\$ 20,652	\$ 23,920	-13.7%
Net Commission				\$ 731,506	\$ 844,091	-13.3%
% of On-Track Handle				17.71%	17.64%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,593,040	\$ 2,183,614	-27.0%
Kentucky Licensed ADW's				\$ 2,231,809	\$ 1,943,347	14.8%
Other Sources				\$ 31,056,086	\$ 31,839,064	-2.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 39,011,421	\$ 40,750,093	-4.3%
Average Daily Handle - On Track				\$ 142,431	\$ 154,325	-7.7%
Average Daily Handle - All Sources				\$ 1,345,221	\$ 1,314,519	2.3%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,019,271	\$ 1,136,462	-10.3%	\$ 8,893,511	\$ 9,323,489	-4.6%
Standardbred Simulcast Handle (SBSH)	\$ 100,672	\$ 85,886	17.2%	\$ 795,895	\$ 679,181	17.2%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 2,588	-100.0%	\$ 2,517	\$ 49,445	-94.9%
All-Breed Total Simulcast Handle (TSH)	\$ 1,119,943	\$ 1,224,935	-8.6%	\$ 9,691,922	\$ 10,052,114	-3.6%
TB Development Fund (2% of TBSH)	\$ 20,385	\$ 22,729	-10.3%	\$ 177,870	\$ 186,470	-4.6%
SB Development Fund (2% of SBSH)	\$ 2,013	\$ 1,718	17.2%	\$ 15,918	\$ 13,584	17.2%
QH/Other Development Fund (2% of QSHS)		\$ 52	-100.0%	\$ 50	\$ 989	-94.9%
Equine Industry Program (0.05% of TSH)	\$ 560	\$ 612	-8.6%	\$ 4,846	\$ 5,026	-3.6%
Equine Drug Research (0.1% of TSH)	\$ 1,120	\$ 1,225	-8.6%	\$ 9,692	\$ 10,052	-3.6%
Higher Education Fund (0.1% of TSH)	\$ 1,120	\$ 1,225	-8.6%	\$ 9,692	\$ 10,052	-3.6%
KY General Fund (0.75% of TSH)	\$ 8,400	\$ 9,187	-8.6%	\$ 72,689	\$ 75,391	-3.6%
Total KY Excise Tax (3% of TSH)	\$ 33,598	\$ 36,748	-8.6%	\$ 290,758	\$ 301,563	-3.6%

Keeneland Live and Simulcast Wagering Report for January, 2019
Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 16,419,870	\$ 17,582,871	-6.6%
Less: Return to Public				\$ 13,294,951	\$ 14,005,591	
Less: Breakage				\$ 104,472	\$ 116,362	
Gross Commission				\$ 3,020,447	\$ 3,460,919	-12.7%
TB Development Fund (0.75% of OTH)				\$ 123,149	\$ 131,872	-6.6%
Equine Industry Program (0.2% of OTH)				\$ 32,840	\$ 35,166	-6.6%
Equine Drug Research (0.1% of OTH)				\$ 16,420	\$ 17,583	-6.6%
Higher Education Fund (0.1% of OTH)				\$ 16,420	\$ 17,583	-6.6%
KY General Fund (0.35% of OTH)				\$ 57,470	\$ 61,540	-6.6%
Total KY Excise Tax (1.5% of OTH)				\$ 246,298	\$ 263,743	-6.6%
% of Gross Commission				8.15%	7.62%	
Backside Improvement Fund (0.5% of OTH)				\$ 82,099	\$ 87,914	-6.6%
Net Commission				\$ 2,692,050	\$ 3,109,261	-13.4%
% of On-Track Handle				16.40%	17.68%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,237,530	\$ 2,147,217	4.2%
Kentucky Licensed ADW's				\$ 8,950,097	\$ 7,119,341	25.7%
Other Sources				\$ 116,364,265	\$ 94,275,797	23.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 143,971,762	\$ 121,125,226	18.9%
Average Daily Handle - On Track				\$ 965,875	\$ 1,034,287	-6.6%
Average Daily Handle - All Sources				\$ 8,468,927	\$ 7,125,013	18.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,636,869	\$ 2,474,488	6.6%	\$ 19,791,590	\$ 20,141,653	-1.7%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,790	\$ 5,772	-17.0%	\$ 66,043	\$ 89,949	-26.6%
All-Breed Total Simulcast Handle (TSH)	\$ 2,641,659	\$ 2,480,260	6.5%	\$ 19,857,633	\$ 20,231,602	-1.8%
TB Development Fund (2% of TBSH)	\$ 52,737	\$ 49,490	6.6%	\$ 395,832	\$ 402,833	-1.7%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 96	\$ 115	-17.0%	\$ 1,321	\$ 1,799	-26.6%
Equine Industry Program (0.05% of TSH)	\$ 1,321	\$ 1,240	6.5%	\$ 9,929	\$ 10,116	-1.8%
Equine Drug Research (0.1% of TSH)	\$ 2,642	\$ 2,480	6.5%	\$ 19,858	\$ 20,232	-1.8%
Higher Education Fund (0.1% of TSH)	\$ 2,642	\$ 2,480	6.5%	\$ 19,858	\$ 20,232	-1.8%
KY General Fund (0.75% of TSH)	\$ 19,812	\$ 18,602	6.5%	\$ 148,932	\$ 151,737	-1.8%
Total KY Excise Tax (3% of TSH)	\$ 79,250	\$ 74,408	6.5%	\$ 595,729	\$ 606,948	-1.8%

Kentucky Downs Live and Simulcast Wagering Report for January, 2019
Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				5	5	
On-Track Handle (OTH)				\$ 1,118,276	\$ 1,028,952	8.7%
Less: Return to Public				\$ 918,080	\$ 843,648	
Less: Breakage				\$ 7,285	\$ 6,173	
Gross Commission				\$ 192,912	\$ 179,131	7.7%
TB Development Fund (0.75% of OTH)				\$ 8,387	\$ 7,717	8.7%
Equine Industry Program (0.2% of OTH)				\$ 2,237	\$ 2,058	8.7%
Equine Drug Research (0.1% of OTH)				\$ 1,118	\$ 1,029	8.7%
Higher Education Fund (0.1% of OTH)				\$ 1,118	\$ 1,029	8.7%
KY General Fund (0.35% of OTH)				\$ 3,914	\$ 3,601	8.7%
Total KY Excise Tax (1.5% of OTH)				\$ 16,774	\$ 15,434	8.7%
% of Gross Commission				8.70%	8.62%	
Backside Improvement Fund (0.5% of OTH)				\$ 5,591	\$ 5,145	8.7%
Net Commission				\$ 170,547	\$ 158,552	7.6%
% of On-Track Handle				15.25%	15.41%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 654,322	\$ 713,881	-8.3%
Kentucky Licensed ADW's				\$ 1,577,862	\$ 1,203,492	31.1%
Other Sources				\$ 32,977,415	\$ 27,187,871	21.3%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 36,327,875	\$ 30,134,196	20.6%
Average Daily Handle - On Track				\$ 223,655	\$ 205,790	8.7%
Average Daily Handle - All Sources				\$ 7,265,575	\$ 6,026,839	20.6%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 907,748	\$ 827,536	9.7%	\$ 6,090,883	\$ 6,733,828	-9.5%
Standardbred Simulcast Handle (SBSH)	\$ 67,755	\$ 60,426	12.1%	\$ 451,932	\$ 509,855	-11.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 19,477	\$ 23,561	-17.3%	\$ 147,077	\$ 176,985	-16.9%
All-Breed Total Simulcast Handle (TSH)	\$ 994,980	\$ 911,523	9.2%	\$ 6,689,891	\$ 7,420,668	-9.8%
TB Development Fund (2% of TBSH)	\$ 18,155	\$ 16,551	9.7%	\$ 121,818	\$ 134,677	-9.5%
SB Development Fund (2% of SBSH)	\$ 1,355	\$ 1,209	12.1%	\$ 9,039	\$ 10,197	-11.4%
QH/Other Development Fund (2% of QSHS)	\$ 390	\$ 471	-17.3%	\$ 2,942	\$ 3,540	-16.9%
Equine Industry Program (0.05% of TSH)	\$ 497	\$ 456	9.2%	\$ 3,345	\$ 3,710	-9.8%
Equine Drug Research (0.1% of TSH)	\$ 995	\$ 912	9.2%	\$ 6,690	\$ 7,421	-9.8%
Higher Education Fund (0.1% of TSH)	\$ 995	\$ 912	9.2%	\$ 6,690	\$ 7,421	-9.8%
KY General Fund (0.75% of TSH)	\$ 7,462	\$ 6,836	9.2%	\$ 50,174	\$ 55,655	-9.8%
Total KY Excise Tax (3% of TSH)	\$ 29,849	\$ 27,346	9.2%	\$ 200,697	\$ 222,620	-9.8%

The Red Mile Live and Simulcast Wagering Report for January, 2019
Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				35	32	9.4%
On-Track Handle (OTH)				\$ 1,388,990	\$ 1,353,611	2.6%
Less: Return to Public				\$ 1,065,834	\$ 1,040,616	
Less: Breakage				\$ 5,960	\$ 2,392	
Gross Commission				\$ 317,197	\$ 310,602	2.1%
SB Development Fund (1.25% of OTH)				\$ 17,362	\$ 16,920	2.6%
Equine Industry Program (0.2% of OTH)				\$ 2,778	\$ 2,707	2.6%
Equine Drug Research (0.1% of OTH)				\$ 1,389	\$ 1,354	2.6%
Higher Education Fund (0.1% of OTH)				\$ 1,389	\$ 1,354	2.6%
KY General Fund (0.1% of OTH)				\$ 1,389	\$ 1,354	2.6%
Total KY Excise Tax (1.75% of OTH)				\$ 24,307	\$ 23,688	2.6%
% of Gross Commission				7.66%	7.63%	
Net Commission				\$ 292,889	\$ 286,914	2.1%
% of On-Track Handle				21.09%	21.20%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 85,572	\$ 85,245	0.4%
Kentucky Licensed ADW's				\$ 184,092	\$ 190,652	-3.4%
Other Sources				\$ 6,807,399	\$ 7,973,609	-14.6%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 8,466,053	\$ 9,603,116	-11.8%
Average Daily Handle - On Track				\$ 39,685	\$ 42,300	-6.2%
Average Daily Handle - All Sources				\$ 241,887	\$ 300,097	-19.4%

Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,360,874	\$ 1,377,889	-1.2%	\$ 11,016,117	\$ 12,711,405	-13.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,648	\$ 12,207	-37.3%	\$ 84,964	\$ 178,514	-52.4%
All-Breed Total Simulcast Handle (TSH)	\$ 1,368,522	\$ 1,390,096	-1.6%	\$ 11,101,080	\$ 12,889,919	-13.9%

Thunder Ridge Live and Simulcast Wagering Report for January, 2019
Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
SB Development Fund (1.25% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.1% of OTH)						
Total KY Excise Tax (1.75% of OTH)						
% of Gross Commission						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)				\$	319,638	-100.0%
Standardbred Simulcast Handle (SBSH)				\$	78,485	-100.0%
Quarter Horse/Other Simulcast Handle (QSHS)				\$	70	-100.0%
All-Breed Total Simulcast Handle (TSH)				\$	398,192	-100.0%

Turfway Park Live and Simulcast Wagering Report for January, 2019

Live Racing

	January-19	January-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	11	9	22.2%	32	27	18.5%
On-Track Handle (OTH)	\$ 563,947	\$ 477,966	18.0%	\$ 1,618,816	\$ 1,436,355	12.7%
Less: Return to Public	\$ 448,772	\$ 380,784		\$ 1,288,979	\$ 1,144,555	
Less: Breakage	\$ 3,710	\$ 3,065		\$ 10,143	\$ 8,616	
Gross Commission	<u>\$ 111,465</u>	<u>\$ 94,116</u>	18.4%	<u>\$ 319,694</u>	<u>\$ 283,183</u>	12.9%
TB Development Fund (0.75% of OTH)	\$ 4,230	\$ 3,585	18.0%	\$ 12,141	\$ 10,773	12.7%
Equine Industry Program (0.2% of OTH)	\$ 1,128	\$ 956	18.0%	\$ 3,238	\$ 2,873	12.7%
Equine Drug Research (0.1% of OTH)	\$ 564	\$ 478	18.0%	\$ 1,619	\$ 1,436	12.7%
Higher Education Fund (0.1% of OTH)	\$ 564	\$ 478	18.0%	\$ 1,619	\$ 1,436	12.7%
KY General Fund (0.35% of OTH)	\$ 1,974	\$ 1,673	18.0%	\$ 5,666	\$ 5,027	12.7%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 8,459</u>	<u>\$ 7,169</u>	18.0%	<u>\$ 24,282</u>	<u>\$ 21,545</u>	12.7%
% of Gross Commission	7.59%	7.62%		7.60%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 2,820	\$ 2,390	18.0%	\$ 8,094	\$ 7,182	12.7%
Net Commission	\$ 100,186	\$ 84,557	18.5%	\$ 287,318	\$ 254,456	12.9%
% of On-Track Handle	17.77%	17.69%		17.75%	17.72%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 326,175	\$ 249,463	30.8%	\$ 926,033	\$ 757,587	22.2%
Kentucky Licensed ADW's	\$ 577,264	\$ 413,841	39.5%	\$ 1,863,691	\$ 1,488,329	25.2%
Other Sources	\$ 13,124,571	\$ 10,637,762	23.4%	\$ 38,659,630	\$ 33,708,989	14.7%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 14,591,957</u>	<u>\$ 11,779,031</u>	23.9%	<u>\$ 43,068,169</u>	<u>\$ 37,391,259</u>	15.2%
Average Daily Handle - On Track	\$ 51,268	\$ 53,107	-3.5%	\$ 50,588	\$ 53,198	-4.9%
Average Daily Handle - All Sources	\$ 1,326,542	\$ 1,308,781	1.4%	\$ 1,345,880	\$ 1,384,861	-2.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,410,012	\$ 1,567,708	-10.1%	\$ 10,542,246	\$ 11,015,889	-4.3%
Standardbred Simulcast Handle (SBSH)	\$ 19,323	\$ 25,157	-23.2%	\$ 298,586	\$ 333,233	-10.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 11,478	\$ 20,081	-42.8%	\$ 55,986	\$ 111,498	-49.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,440,814</u>	<u>\$ 1,612,946</u>	-10.7%	<u>\$ 10,896,818</u>	<u>\$ 11,460,620</u>	-4.9%
TB Development Fund (2% of TBSH)	\$ 28,200	\$ 31,354	-10.1%	\$ 210,845	\$ 220,318	-4.3%
SB Development Fund (2% of SBSH)	\$ 386	\$ 503	-23.2%	\$ 5,972	\$ 6,665	-10.4%
QH/Other Development Fund (2% of QSHS)	\$ 230	\$ 402	-42.8%	\$ 1,120	\$ 2,230	-49.8%
Equine Industry Program (0.05% of TSH)	\$ 720	\$ 806	-10.7%	\$ 5,448	\$ 5,730	-4.9%
Equine Drug Research (0.1% of TSH)	\$ 1,441	\$ 1,613	-10.7%	\$ 10,897	\$ 11,461	-4.9%
Higher Education Fund (0.1% of TSH)	\$ 1,441	\$ 1,613	-10.7%	\$ 10,897	\$ 11,461	-4.9%
KY General Fund (0.75% of TSH)	\$ 10,806	\$ 12,097	-10.7%	\$ 81,726	\$ 85,955	-4.9%
Total KY Excise Tax (3% of TSH)	<u>\$ 43,224</u>	<u>\$ 48,388</u>	-10.7%	<u>\$ 326,905</u>	<u>\$ 343,819</u>	-4.9%

Kentucky Resident Advance Deposit Wagering Report for January, 2019

	Jan-19	Jan-18	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 577,182	\$ 413,791	39.5%	\$ 24,624,700	\$ 19,728,714	24.8%
Total Out-of-State Handle	\$ 12,907,001	\$ 13,010,721	-0.8%	\$ 100,511,385	\$ 92,715,533	8.4%
Total ADW Handle (TAH)	\$ 13,484,183	\$ 13,424,511	0.4%	\$ 125,136,084	\$ 112,444,248	11.3%
Host Track (42.5% Allocation)	\$ 28,654	\$ 28,527	0.4%	\$ 265,914	\$ 238,944	11.3%
Purse (42.5% Allocation)	\$ 28,654	\$ 28,527	0.4%	\$ 265,914	\$ 238,944	11.3%
KY General Fund (15% Allocation)	\$ 10,113	\$ 10,068	0.4%	\$ 93,852	\$ 84,333	11.3%
Total KY Excise Tax (0.5% of TAH)	\$ 67,421	\$ 67,123	0.4%	\$ 625,680	\$ 562,221	11.3%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for January, 2019

AmWest Entertainment	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.06%	\$ 344	\$ 756	-54.5%	0.14%	\$ 35,225	\$ 36,374	-3.2%
Total Out-of-State Handle	0.36%	\$ 46,649	\$ 54,048	-13.7%	0.24%	\$ 244,001	\$ 312,113	-21.8%
Total Handle	0.35%	\$ 46,993	\$ 54,804	-14.3%	0.22%	\$ 279,227	\$ 348,487	-19.9%
Host Track (42.5% Allocation)	0.35%	\$ 100	\$ 116	-14.3%	0.22%	\$ 593	\$ 741	-19.9%
Purse (42.5% Allocation)	0.35%	\$ 100	\$ 116	-14.3%	0.22%	\$ 593	\$ 741	-19.9%
KY General Fund (15% Allocation)	0.35%	\$ 35	\$ 41	-14.3%	0.22%	\$ 209	\$ 261	-19.9%
Total KY Excise Tax (0.5% of TAH)	0.35%	\$ 235	\$ 274	-14.3%	0.22%	\$ 1,396	\$ 1,742	-19.9%

eBet	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	1.41%	\$ 8,134	\$ 1,310	520.9%	0.26%	\$ 63,617	\$ 24,505	159.6%
Total Out-of-State Handle	0.85%	\$ 109,986	\$ 58,954	86.6%	0.69%	\$ 693,084	\$ 552,644	25.4%
Total Handle	0.88%	\$ 118,120	\$ 60,264	96.0%	0.60%	\$ 756,701	\$ 577,149	31.1%
Host Track (42.5% Allocation)	0.88%	\$ 251	\$ 128	96.0%	0.60%	\$ 1,608	\$ 1,226	31.1%
Purse (42.5% Allocation)	0.88%	\$ 251	\$ 128	96.0%	0.60%	\$ 1,608	\$ 1,226	31.1%
KY General Fund (15% Allocation)	0.88%	\$ 89	\$ 45	96.0%	0.60%	\$ 568	\$ 433	31.1%
Total KY Excise Tax (0.5% of TAH)	0.88%	\$ 591	\$ 301	96.0%	0.60%	\$ 3,784	\$ 2,886	31.1%

Horse Races Now	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%		\$ 20	-100.0%	0.00%	\$ 1,127	\$ 515	118.9%
Total Out-of-State Handle	0.00%		\$ 530	-100.0%	0.00%	\$ 3,699	\$ 724	411.3%
Total Handle	0.00%		\$ 550	-100.0%	0.00%	\$ 4,826	\$ 1,239	289.7%
Host Track (42.5% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 10	\$ 3	289.7%
Purse (42.5% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 10	\$ 3	289.7%
KY General Fund (15% Allocation)	0.00%		\$ 0	-100.0%	0.00%	\$ 4	\$ 1	289.7%
Total KY Excise Tax (0.5% of TAH)	0.00%		\$ 3	-100.0%	0.00%	\$ 24	\$ 6	289.7%

Kentucky Resident Advance Deposit Wagering Report for January, 2019 (Cont)

Lien Games	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.04%	\$ 253	\$ 132	91.4%	0.02%	\$ 4,638	\$ 6,117	-24.2%
Total Out-of-State Handle	0.07%	\$ 8,437	\$ 12,702	-33.6%	0.08%	\$ 81,158	\$ 133,356	-39.1%
Total Handle	0.06%	\$ 8,690	\$ 12,834	-32.3%	0.07%	\$ 85,796	\$ 139,473	-38.5%
Host Track (42.5% Allocation)	0.06%	\$ 18	\$ 27	-32.3%	0.07%	\$ 182	\$ 296	-38.5%
Purse (42.5% Allocation)	0.06%	\$ 18	\$ 27	-32.3%	0.07%	\$ 182	\$ 296	-38.5%
KY General Fund (15% Allocation)	0.06%	\$ 7	\$ 10	-32.3%	0.07%	\$ 64	\$ 105	-38.5%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 43	\$ 64	-32.3%	0.07%	\$ 429	\$ 697	-38.5%

NYRabets	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	1.37%	\$ 7,930	\$ 2,972	166.8%	1.08%	\$ 265,690	\$ 161,318	64.7%
Total Out-of-State Handle	1.54%	\$ 199,031	\$ 108,262	83.8%	2.04%	\$ 2,048,224	\$ 1,031,059	98.7%
Total Handle	1.53%	\$ 206,961	\$ 111,234	86.1%	1.85%	\$ 2,313,914	\$ 1,192,377	94.1%
Host Track (42.5% Allocation)	1.53%	\$ 440	\$ 236	86.1%	1.85%	\$ 4,917	\$ 2,534	94.1%
Purse (42.5% Allocation)	1.53%	\$ 440	\$ 236	86.1%	1.85%	\$ 4,917	\$ 2,534	94.1%
KY General Fund (15% Allocation)	1.53%	\$ 155	\$ 83	86.1%	1.85%	\$ 1,735	\$ 894	94.1%
Total KY Excise Tax (0.5% of TAH)	1.53%	\$ 1,035	\$ 556	86.1%	1.85%	\$ 11,570	\$ 5,962	94.1%

TVG	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	35.20%	\$ 203,149	\$ 142,370	42.7%	25.69%	\$ 6,324,926	\$ 4,977,902	27.1%
Total Out-of-State Handle	31.59%	\$ 4,076,811	\$ 4,276,119	-4.7%	32.50%	\$ 32,670,363	\$ 31,669,070	3.2%
Total Handle	31.74%	\$ 4,279,960	\$ 4,418,490	-3.1%	31.16%	\$ 38,995,289	\$ 36,646,972	6.4%
Host Track (42.5% Allocation)	31.74%	\$ 9,095	\$ 9,389	-3.1%	31.16%	\$ 82,865	\$ 77,875	6.4%
Purse (42.5% Allocation)	31.74%	\$ 9,095	\$ 9,389	-3.1%	31.16%	\$ 82,865	\$ 77,875	6.4%
KY General Fund (15% Allocation)	31.74%	\$ 3,210	\$ 3,314	-3.1%	31.16%	\$ 29,246	\$ 27,485	6.4%
Total KY Excise Tax (0.5% of TAH)	31.74%	\$ 21,400	\$ 22,092	-3.1%	31.16%	\$ 194,976	\$ 183,235	6.4%

Kentucky Resident Advance Deposit Wagering Report for January, 2019 (Cont)

TwinSpires	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	54.96%	\$ 317,202	\$ 214,408	47.9%	56.79%	\$ 13,983,284	\$ 11,932,562	17.2%
Total Out-of-State Handle	51.59%	\$ 6,658,794	\$ 6,739,173	-1.2%	51.09%	\$ 51,352,458	\$ 48,520,525	5.8%
Total Handle	51.73%	\$ 6,975,996	\$ 6,953,581	0.3%	52.21%	\$ 65,335,742	\$ 60,453,088	8.1%
Host Track (42.5% Allocation)	51.73%	\$ 14,824	\$ 14,776	0.3%	52.21%	\$ 138,838	\$ 128,463	8.1%
Purse (42.5% Allocation)	51.73%	\$ 14,824	\$ 14,776	0.3%	52.21%	\$ 138,838	\$ 128,463	8.1%
KY General Fund (15% Allocation)	51.73%	\$ 5,232	\$ 5,215	0.3%	52.21%	\$ 49,002	\$ 45,340	8.1%
Total KY Excise Tax (0.5% of TAH)	51.73%	\$ 34,880	\$ 34,768	0.3%	52.21%	\$ 326,679	\$ 302,265	8.1%

Watch and Wager	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.03%	\$ 154	\$ 54	187.3%	0.11%	\$ 26,381	\$ 5,532	376.8%
Total Out-of-State Handle	0.03%	\$ 3,355	\$ 3,447	-2.7%	0.08%	\$ 84,830	\$ 64,662	31.2%
Total Handle	0.03%	\$ 3,509	\$ 3,501	0.2%	0.09%	\$ 111,211	\$ 70,194	58.4%
Host Track (42.5% Allocation)	0.03%	\$ 7	\$ 7	0.2%	0.09%	\$ 236	\$ 149	58.4%
Purse (42.5% Allocation)	0.03%	\$ 7	\$ 7	0.2%	0.09%	\$ 236	\$ 149	58.4%
KY General Fund (15% Allocation)	0.03%	\$ 3	\$ 3	0.2%	0.09%	\$ 83	\$ 53	58.4%
Total KY Excise Tax (0.5% of TAH)	0.03%	\$ 18	\$ 18	0.2%	0.09%	\$ 556	\$ 351	58.4%

Xpressbet	% of Total	Jan-19	Jan-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	6.93%	\$ 40,017	\$ 51,769	-22.7%	15.92%	\$ 3,919,812	\$ 2,583,890	51.7%
Total Out-of-State Handle	13.98%	\$ 1,803,937	\$ 1,757,486	2.6%	13.27%	\$ 13,333,568	\$ 10,431,380	27.8%
Total Handle	13.67%	\$ 1,843,954	\$ 1,809,255	1.9%	13.79%	\$ 17,253,380	\$ 13,015,270	32.6%
Host Track (42.5% Allocation)	13.67%	\$ 3,918	\$ 3,845	1.9%	13.79%	\$ 36,663	\$ 27,657	32.6%
Purse (42.5% Allocation)	13.67%	\$ 3,918	\$ 3,845	1.9%	13.79%	\$ 36,663	\$ 27,657	32.6%
KY General Fund (15% Allocation)	13.67%	\$ 1,383	\$ 1,357	1.9%	13.79%	\$ 12,940	\$ 9,761	32.6%
Total KY Excise Tax (0.5% of TAH)	13.67%	\$ 9,220	\$ 9,046	1.9%	13.79%	\$ 86,267	\$ 65,076	32.6%

Kentucky Historical Horse Racing Report for January, 2019

	January-19	January-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 169,506,445	\$ 77,773,828	117.9%	\$ 959,665,608	\$ 584,938,522	64.1%
Less: Returned to Public	\$ 154,931,421	\$ 71,649,038	116.2%	\$ 878,457,169	\$ 538,832,564	63.0%
Less: Breakage	\$ 112,919	\$ 51,834		\$ 599,318	\$ 408,386	
Less: Settlement	\$ 221,585	\$ 7,086		\$ 1,385,358	\$ 202,141	
Gross Commission	<u>\$ 14,240,521</u>	<u>\$ 6,065,870</u>	134.8%	<u>\$ 79,223,763</u>	<u>\$ 45,495,430</u>	74.1%
TB Development Fund (See Note 1)	\$ 1,175,380	\$ 505,726	132.4%	\$ 6,553,507	\$ 3,784,800	73.2%
SB Development Fund (See Note 2)	\$ 127,891	\$ 103,436	23.6%	\$ 858,647	\$ 802,986	6.9%
Equine Industry Program (See Note 3)	\$ -	\$ -	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 1,239,326	\$ 557,445	122.3%	\$ 5,692,830	\$ 2,896,292	96.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,542,597</u>	<u>\$ 1,166,607</u>	117.9%	<u>\$ 14,394,984</u>	<u>\$ 8,774,078</u>	64.1%
% of Gross Commission	17.9%	19.2%		18.2%	19.3%	
Net Commission + Breakage	\$ 11,810,843	\$ 4,951,096	138.6%	\$ 65,428,098	\$ 37,129,739	76.2%
% of Total Handle	6.97%	6.37%		6.82%	6.35%	
<hr/>						
Number of HHR Terminals	2,734	1,830	49.4%	2,734	1,830	49.4%
Average Daily Handle	\$ 5,467,950	\$ 2,508,833	117.9%	\$ 4,896,253	\$ 2,729,107	79.4%
Handle / Day / Machine	\$ 2,000	\$ 1,371	45.9%	\$ 1,791	\$ 998	79.4%
Gross Commission / Day / Machine	\$ 168	\$ 107	57.1%	\$ 148	\$ 116	27.5%

	January-19	Dec-18	% Change	Since Inception	
Total Handle	\$ 169,506,445	\$ 167,290,307	1.3%	Total Handle	\$4,710,642,167
Total Kentucky Excise Tax	\$ 2,542,597	\$ 2,509,355	1.3%	Total Kentucky Excise Tax	\$70,659,633
Average Daily Handle	\$ 5,467,950	\$ 5,530,258	-1.1%	Total KY General Fund	\$24,870,908

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

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

Note 4: EDR and HEF each receive .1% of 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.

Derby City Gaming Historical Horse Racing Report for January, 2019

	January-19	January-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 59,479,465	-	-	\$ 238,906,947	-	-
Less: Returned to Public	\$ 53,797,674	-	-	\$ 215,362,141	-	-
Less: Breakage	\$ 0	-	-	\$ 0	-	-
Less: Settlement	\$ 8,857	-	-	\$ 526,205	-	-
Gross Commission	<u>\$ 5,672,934</u>	-	-	<u>\$ 23,018,602</u>	-	-
TB Development Fund (See Note 1)	\$ 446,096	-	-	\$ 1,791,802	-	-
SB Development Fund (See Note 2)	-	-	-	\$ -	-	-
Equine Industry Program (See Note 3)	-	-	-	\$ 52,856	-	-
Equine Drug Research (See Note 4)	-	-	-	\$ 26,021	-	-
Higher Education Fund (See Note 4)	-	-	-	\$ 26,022	-	-
Kentucky General Fund (Note 5)	\$ 446,096	-	-	\$ 1,686,903	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 892,192</u>	-	-	<u>\$ 3,583,604</u>	-	-
% of Gross Commission	15.7%	-	-	15.6%	-	-
Net Commission + Breakage	\$ 4,780,742	-	-	\$ 19,434,998	-	-
% of Total Handle	8.04%	-	-	8.13%	-	-
Number of HHR Terminals	900	-	-	900	-	-
Average Daily Handle	\$ 1,918,692	-	-	\$ 1,670,678	-	-
Handle / Day / Machine	\$ 2,132	-	-	\$ 1,856	-	-
Gross Commission / Day / Machine	\$ 203	-	-	\$ 179	-	-

	January-19	Dec-18	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 59,479,465	\$ 57,891,732	2.7%	Total Handle	\$238,906,947
Total Kentucky Excise Tax	\$ 892,192	\$ 868,376	2.7%	Total Kentucky Excise Tax	\$3,583,604
Average Daily Handle	\$ 1,918,692	\$ 1,867,475	2.7%	Total KY General Fund	\$1,686,903

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

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

Note 4: EDR and HEF each receive .1% of 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.

Ellis Park Historical Horse Racing Report for January, 2019

	January-19	January-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 7,649,023	\$ 6,268,447	22.0%	\$ 52,608,268	\$ 45,980,732	14.4%
Less: Returned to Public	\$ 7,024,971	\$ 5,796,625	21.2%	\$ 48,446,213	\$ 42,194,251	14.8%
Less: Breakage	\$ 971	\$ 422		\$ 4,943	\$ 4,771	
Less: Settlement	\$ (332)	\$ (27,637)		\$ (49,662)	\$ 117,142	
Gross Commission	<u>\$ 623,413</u>	<u>\$ 499,037</u>	24.9%	<u>\$ 4,206,774</u>	<u>\$ 3,664,567</u>	14.8%
TB Development Fund (See Note 1)	\$ 57,368	\$ 47,013	22.0%	\$ 394,562	\$ 344,855	14.4%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 45,123	\$ 50,896	-11.3%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 22,214	\$ 25,028	-11.2%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 22,214	\$ 25,028	-11.2%
Kentucky General Fund (Note 5)	<u>\$ 57,368</u>	<u>\$ 47,013</u>	22.0%	<u>\$ 305,010</u>	<u>\$ 243,905</u>	25.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 114,735</u>	<u>\$ 94,027</u>	22.0%	<u>\$ 789,124</u>	<u>\$ 689,711</u>	14.4%
% of Gross Commission	18.4%	18.8%		18.8%	18.8%	
Net Commission + Breakage	\$ 509,649	\$ 405,432	25.7%	\$ 3,422,594	\$ 2,979,627	14.9%
% of Total Handle	6.66%	6.47%		6.51%	6.48%	
<hr/>						
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 246,743	\$ 202,208	22.0%	\$ 246,987	\$ 213,864	15.5%
Handle / Day / Machine	\$ 1,378	\$ 1,130	22.0%	\$ 1,380	\$ 1,195	15.5%
Gross Commission / Day / Machine	\$ 112	\$ 90	24.9%	\$ 110	\$ 95	15.9%
<hr/>						
	January-19	Dec-18	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 7,649,023	\$ 8,020,066	-4.6%	Total Handle		\$384,132,941
Total Kentucky Excise Tax	\$ 114,735	\$ 120,301	-4.6%	Total Kentucky Excise Tax		\$5,761,994
Average Daily Handle	\$ 246,743	\$ 267,336	-7.7%	Total KY General Fund		\$2,017,862

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

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

Note 4: EDR and HEF each receive .1% of 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.

Keeneland/Red Mile Historical Horse Racing Report for January, 2019

	January-19	January-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 25,578,175	\$ 20,687,259	23.6%	\$ 171,729,308	\$ 160,597,161	6.9%
Less: Returned to Public	\$ 23,346,611	\$ 19,233,606	21.4%	\$ 157,326,616	\$ 148,564,467	5.9%
Less: Breakage	\$ 91,144	\$ 43,547		\$ 512,212	\$ 328,647	
Less: Settlement	\$ 254,961	\$ (95,626)		\$ 1,142,301	\$ (86,051)	
Gross Commission	<u>\$ 1,885,460</u>	<u>\$ 1,505,732</u>	25.2%	<u>\$ 12,748,180</u>	<u>\$ 11,790,097</u>	8.1%
TB Development Fund (See Note 1)	\$ 95,918	\$ 77,577	23.6%	\$ 643,985	\$ 602,239	6.9%
SB Development Fund (See Note 2)	\$ 127,891	\$ 103,436	23.6%	\$ 858,647	\$ 802,986	6.9%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 136,605	\$ 176,327	-22.5%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 67,251	\$ 86,698	-22.4%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 67,251	\$ 86,698	-22.4%
Kentucky General Fund (Note 5)	\$ 159,864	\$ 129,295	23.6%	\$ 802,201	\$ 654,010	22.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 383,673</u>	<u>\$ 310,309</u>	23.6%	<u>\$ 2,575,940</u>	<u>\$ 2,408,957</u>	6.9%
% of Gross Commission	20.3%	20.6%		20.2%	20.4%	
Net Commission + Breakage	\$ 1,592,931	\$ 1,238,970	28.6%	\$ 10,684,453	\$ 9,709,787	10.0%
% of Total Handle	6.23%	5.99%		6.22%	6.05%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 825,102	\$ 667,331	23.6%	\$ 802,473	\$ 750,454	6.9%
Handle / Day / Machine	\$ 915	\$ 740	23.6%	\$ 890	\$ 832	6.9%
Gross Commission / Day / Machine	\$ 67	\$ 54	25.2%	\$ 66	\$ 61	8.1%

	January-19	Dec-18	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 25,578,175	\$ 27,251,755	-6.1%	Total Handle	\$889,096,297
Total Kentucky Excise Tax	\$ 383,673	\$ 408,776	-6.1%	Total Kentucky Excise Tax	\$13,336,444
Average Daily Handle	\$ 825,102	\$ 908,392	-9.2%	Total KY General Fund	\$4,317,020

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

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

Note 4: EDR and HEF each receive .1% of 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.

Kentucky Downs Historical Horse Racing Report for January, 2019

	January-19	January-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 76,799,783	\$ 50,818,122	51.1%	\$ 496,421,084	\$ 378,360,629	31.2%
Less: Returned to Public	\$ 70,762,166	\$ 46,618,807	51.8%	\$ 457,322,200	\$ 348,073,846	31.4%
Less: Breakage	\$ 20,804	\$ 7,864		\$ 82,162	\$ 74,968	
Less: Settlement	\$ (41,901)	\$ 130,349		\$ (233,485)	\$ 171,050	
Gross Commission	<u>\$ 6,058,714</u>	<u>\$ 4,061,102</u>	49.2%	<u>\$ 39,250,207</u>	<u>\$ 30,040,766</u>	30.7%
TB Development Fund (See Note 1)	\$ 575,998	\$ 381,136	51.1%	\$ 3,723,158	\$ 2,837,705	31.2%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 415,416	\$ 422,778	-1.7%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 204,513	\$ 208,275	-1.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 204,513	\$ 208,275	-1.8%
Kentucky General Fund (Note 5)	<u>\$ 575,998</u>	<u>\$ 381,136</u>	51.1%	<u>\$ 2,898,716</u>	<u>\$ 1,998,378</u>	45.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,151,997</u>	<u>\$ 762,272</u>	51.1%	<u>\$ 7,446,316</u>	<u>\$ 5,675,409</u>	31.2%
% of Gross Commission	19.0%	18.8%		19.0%	18.9%	
Net Commission + Breakage	\$ 4,927,521	\$ 3,306,694	49.0%	\$ 31,886,054	\$ 24,440,325	30.5%
% of Total Handle	6.42%	6.51%		6.42%	6.46%	
Number of HHR Terminals	753	749	0.5%	753	749	0.5%
Average Daily Handle	\$ 2,477,412	\$ 1,639,294	51.1%	\$ 2,319,725	\$ 1,768,040	31.2%
Handle / Day / Machine	\$ 3,290	\$ 2,189	50.3%	\$ 3,081	\$ 2,361	30.5%
Gross Commission / Day / Machine	\$ 260	\$ 175	48.4%	\$ 244	\$ 187	30.0%

	January-19	Dec-18	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 76,799,783	\$ 74,126,754	3.6%	Total Handle	\$3,198,505,982
Total Kentucky Excise Tax	\$ 1,151,997	\$ 1,111,901	3.6%	Total Kentucky Excise Tax	\$47,977,590
Average Daily Handle	\$ 2,477,412	\$ 2,470,892	0.3%	Total KY General Fund	\$16,849,123

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

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

Note 4: EDR and HEF each receive .1% of 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.