

## Kentucky Pari-Mutuel Excise Tax by Source, July 1, 2018 - December 31, 2018

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 through Q2 - 18	
	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	Total Excise Tax
<b>Live</b>	\$265,258	5.6%	\$16,999	2.3%			\$73,455	9.7%	\$36,728	8.8%	\$36,728	8.8%	\$176,839	100.0%					\$125,147	4.2%	\$731,154	6.9%
Blue Grass Downs			\$79	0.0%			\$13	0.0%	\$6	0.0%	\$6	0.0%							\$6	0.0%	\$111	0.0%
Churchill Downs	\$82,601	1.8%					\$22,027	2.9%	\$11,013	2.6%	\$11,013	2.6%	\$55,067	31.1%					\$38,547	1.3%	\$220,269	2.1%
Ellis Park	\$35,881	0.8%					\$9,568	1.3%	\$4,784	1.1%	\$4,784	1.1%	\$23,920	13.5%					\$16,744	0.6%	\$95,681	0.9%
Keeneland	\$131,872	2.8%					\$35,166	4.7%	\$17,583	4.2%	\$17,583	4.2%	\$87,914	49.7%					\$61,540	2.1%	\$351,657	3.3%
Kentucky Downs	\$7,717	0.2%					\$2,058	0.3%	\$1,029	0.2%	\$1,029	0.2%	\$5,145	2.9%					\$3,601	0.1%	\$20,579	0.2%
The Red Mile			\$16,920	2.3%			\$2,707	0.4%	\$1,354	0.3%	\$1,354	0.3%							\$1,354	0.0%	\$23,688	0.2%
Thunder Ridge																						
Turfway Park	\$7,188	0.2%					\$1,917	0.3%	\$958	0.2%	\$958	0.2%	\$4,792	2.7%					\$3,354	0.1%	\$19,168	0.2%
<b>Simulcast</b>	\$1,166,854	24.8%	\$27,760	3.7%	\$10,383	100.0%	\$30,125	4.0%	\$60,250	14.4%	\$60,250	14.4%							\$451,874	15.1%	\$1,807,494	17.0%
Blue Grass Downs																						
Churchill Downs	\$342,680	7.3%	\$744	0.1%	\$2,865	27.6%	\$8,657	1.1%	\$17,314	4.2%	\$17,314	4.2%							\$129,859	4.3%	\$519,434	4.9%
Ellis Park	\$163,741	3.5%	\$11,866	1.6%	\$937	9.0%	\$4,414	0.6%	\$8,827	2.1%	\$8,827	2.1%							\$66,204	2.2%	\$264,815	2.5%
Keeneland	\$353,343	7.5%			\$1,684	16.2%	\$8,876	1.2%	\$17,751	4.3%	\$17,751	4.3%							\$133,135	4.4%	\$532,540	5.0%
Kentucky Downs	\$118,126	2.5%	\$8,989	1.2%	\$3,068	29.6%	\$3,255	0.4%	\$6,509	1.6%	\$6,509	1.6%							\$48,819	1.6%	\$195,274	1.8%
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$188,964	4.0%	\$6,162	0.8%	\$1,828	17.6%	\$4,924	0.7%	\$9,848	2.4%	\$9,848	2.4%							\$73,858	2.5%	\$295,430	2.8%
<b>ADW</b>															\$215,646	100.0%	\$215,646	100.0%	\$76,110	2.5%	\$507,403	4.8%
AmWest Entertainment															\$627	0.3%	\$627	0.3%	\$221	0.0%	\$1,475	0.0%
eBet Technologies															\$995	0.5%	\$995	0.5%	\$351	0.0%	\$2,341	0.0%
Horse Races Now															\$1	0.0%	\$1	0.0%	\$1	0.0%	\$3	0.0%
Lien Games															\$309	0.1%	\$309	0.1%	\$109	0.0%	\$727	0.0%
NYRA Bets															\$2,284	1.1%	\$2,284	1.1%	\$806	0.0%	\$5,373	0.1%
TVG															\$70,129	32.5%	\$70,129	32.5%	\$24,751	0.8%	\$165,010	1.5%
TwinSpires															\$116,895	54.2%	\$116,895	54.2%	\$41,257	1.4%	\$275,048	2.6%
Watch And Wager															\$145	0.1%	\$145	0.1%	\$51	0.0%	\$341	0.0%
XpressBet															\$24,261	11.3%	\$24,261	11.3%	\$8,563	0.3%	\$57,085	0.5%
<b>HHR</b>	\$3,279,073	69.6%	\$699,550	94.0%			\$650,000	86.3%	\$320,000	76.7%	\$320,000	76.7%							\$2,338,848	78.2%	\$7,607,470	71.4%
Ellis Park	\$297,842	6.3%					\$50,896	6.8%	\$25,028	6.0%	\$25,028	6.0%							\$196,891	6.6%	\$595,684	5.6%
Keeneland/Red Mile	\$524,662	11.1%	\$699,550	94.0%			\$176,327	23.4%	\$86,698	20.8%	\$86,698	20.8%							\$524,715	17.5%	\$2,098,649	19.7%
Kentucky Downs	\$2,456,569	52.1%					\$422,778	56.1%	\$208,275	49.9%	\$208,275	49.9%							\$1,617,242	54.1%	\$4,913,138	46.1%
<b>Grand Total</b>	<b>\$4,711,185</b>	<b>100.0%</b>	<b>\$744,309</b>	<b>100.0%</b>	<b>\$10,383</b>	<b>100.0%</b>	<b>\$753,580</b>	<b>100.0%</b>	<b>\$416,977</b>	<b>100.0%</b>	<b>\$416,977</b>	<b>100.0%</b>	<b>\$176,839</b>	<b>100.0%</b>	<b>\$215,646</b>	<b>100.0%</b>	<b>\$215,646</b>	<b>100.0%</b>	<b>\$2,991,979</b>	<b>100.0%</b>	<b>\$10,653,521</b>	<b>100.0%</b>



## Kentucky Handle and Excise Tax Report for December, 2017

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Live Racing Dates	16	19	-15.8%	140	144	-2.8%
On-Track Live Handle	\$ 870,994	\$ 1,191,248	-26.9%	\$ 36,727,673	\$ 39,601,877	-7.3%
On-Track Simulcast Handle	\$ 10,354,764	\$ 11,389,945	-9.1%	\$ 74,114,999	\$ 80,067,824	-7.4%
Kentucky Resident ADW Handle	\$ 12,785,131	\$ 8,443,593	51.4%	\$ 101,480,477	\$ 89,761,324	13.1%
Historical Horse Racing Handle	\$ 87,607,914	\$ 74,908,238	17.0%	\$ 507,164,694	\$ 426,047,395	19.0%
<b>Total Taxable Handle</b>	<b>\$ 111,618,803</b>	<b>\$ 95,933,024</b>	<b>16.4%</b>	<b>\$ 719,487,843</b>	<b>\$ 635,478,421</b>	<b>13.2%</b>
TB Development Fund	\$ 731,723	\$ 670,082	9.2%	\$ 4,711,185	\$ 4,281,631	10.0%
SB Development Fund	\$ 134,094	\$ 112,656	19.0%	\$ 744,309	\$ 680,381	9.4%
QH/Arabian Development Fund	\$ 1,150	\$ 1,313	-12.4%	\$ 10,383	\$ 10,172	2.1%
Backside Improvement Fund	\$ 4,355	\$ 5,956	-26.9%	\$ 176,839	\$ 191,513	-7.7%
Equine Industry Program	\$ 6,019	\$ 7,039	-14.5%	\$ 753,580	\$ 762,056	-1.1%
Equine Drug Research	\$ 9,426	\$ 10,504	-10.3%	\$ 416,977	\$ 425,306	-2.0%
Higher Education Fund	\$ 9,426	\$ 10,504	-10.3%	\$ 416,977	\$ 425,306	-2.0%
ADW Host Track Allocation (Note 1)	\$ 27,168	\$ 17,943	51.4%	\$ 215,646	\$ 190,743	13.1%
ADW Purse Allocation (Note 1)	\$ 27,168	\$ 17,943	51.4%	\$ 215,646	\$ 190,743	13.1%
KY General Fund	\$ 701,577	\$ 615,119	14.1%	\$ 2,991,979	\$ 2,441,578	22.5%
<b>Total KY Excise Tax</b>	<b>\$ 1,652,106</b>	<b>\$ 1,469,059</b>	<b>12.5%</b>	<b>\$ 10,653,521</b>	<b>\$ 9,599,428</b>	<b>11.0%</b>



Note 1 - As per KRS 138.530

## Kentucky Live and Simulcast Wagering Report for December, 2017

### Live Racing

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	16	19	-15.8%	140	144	-2.8%
<b>On-Track Handle on All Kentucky Races (OTH)</b>	\$ 870,994	\$ 1,191,248	-26.9%	\$ 36,727,673	\$ 39,601,877	-7.3%
Less: Return to Public	\$ 694,333	\$ 949,282		\$ 29,223,814	\$ 31,879,841	
Less: Breakage	\$ 5,072	\$ 7,174		\$ 239,600	\$ 255,087	
<b>Gross Commission</b>	<u>\$ 171,590</u>	<u>\$ 234,792</u>	-26.9%	<u>\$ 7,264,259</u>	<u>\$ 7,466,948</u>	-2.7%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 6,532	\$ 8,934	-26.9%	\$ 265,258	\$ 287,269	-7.7%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,999	\$ 16,242	4.7%
Equine Industry Program (0.2% of OTH)	\$ 1,742	\$ 2,382	-26.9%	\$ 73,455	\$ 79,204	-7.3%
Equine Drug Research (0.1% of OTH)	\$ 871	\$ 1,191	-26.9%	\$ 36,728	\$ 39,602	-7.3%
Higher Education Fund (0.1% of OTH)	\$ 871	\$ 1,191	-26.9%	\$ 36,728	\$ 39,602	-7.3%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 3,048	\$ 4,169	-26.9%	\$ 125,147	\$ 135,358	-7.5%
<b>Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)</b>	<u>\$ 13,065</u>	<u>\$ 17,869</u>	-26.9%	<u>\$ 554,315</u>	<u>\$ 597,277</u>	-7.2%
<b>% of Gross Commission</b>	7.61%	7.61%		7.63%	8.00%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 4,355	\$ 5,956	-26.9%	\$ 176,839	\$ 191,513	-7.7%
<b>Net Commission</b>	\$ 154,170	\$ 210,967	-26.9%	\$ 6,533,105	\$ 6,678,159	-2.2%
% of On-Track Handle	17.70%	17.71%		17.79%	16.86%	
<b>Off-Track Handle on All Kentucky Races From</b>						
Other KY Tracks	\$ 468,930	\$ 708,669	-33.8%	\$ 8,406,632	\$ 9,475,635	-11.3%
Kentucky Licensed ADW's	\$ 1,074,420	\$ 981,735	9.4%	\$ 20,329,684	\$ 19,132,593	6.3%
Other Sources	\$ 20,896,270	\$ 27,454,675	-23.9%	\$ 297,715,158	\$ 312,304,370	-4.7%
<b>All Sources Handle on Live Racing</b>	<u>\$ 23,310,613</u>	<u>\$ 30,336,327</u>	-23.2%	<u>\$ 363,179,146</u>	<u>\$ 380,514,475</u>	-4.6%
Average Daily Handle - On Track	\$ 54,437	\$ 62,697	-13.2%	\$ 262,341	\$ 275,013	-4.6%
Average Daily Handle - All Sources	\$ 1,456,913	\$ 1,596,649	-8.8%	\$ 2,594,137	\$ 2,642,462	-1.8%
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
<b>Handle by Breed</b>						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,485,608	\$ 9,318,637	-8.9%	\$ 60,567,080	\$ 66,725,585	-9.2%
Standardbred Simulcast Handle (SBSH)	\$ 1,792,865	\$ 1,995,341	-10.1%	\$ 12,856,383	\$ 12,701,016	1.2%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 76,290	\$ 75,968	0.4%	\$ 691,536	\$ 641,223	7.8%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 10,354,764</u>	<u>\$ 11,389,945</u>	-9.1%	<u>\$ 74,114,999</u>	<u>\$ 80,067,824</u>	-7.4%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 164,973	\$ 180,466	-8.6%	\$ 1,166,854	\$ 1,276,718	-8.6%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,972	\$ 4,484	10.9%	\$ 27,760	\$ 27,191	2.1%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,150	\$ 1,313	-12.4%	\$ 10,383	\$ 10,172	2.1%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,277	\$ 4,657	-8.1%	\$ 30,125	\$ 32,852	-8.3%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 8,555	\$ 9,313	-8.1%	\$ 60,250	\$ 65,704	-8.3%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 8,555	\$ 9,313	-8.1%	\$ 60,250	\$ 65,704	-8.3%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 64,161	\$ 69,848	-8.1%	\$ 451,874	\$ 492,780	-8.3%
<b>Total KY Excise Tax (3% of TSH at TB Tracks)</b>	<u>\$ 256,642</u>	<u>\$ 279,393</u>	-8.1%	<u>\$ 1,807,494</u>	<u>\$ 1,971,121</u>	-8.3%

**Blue Grass Downs Live and Simulcast Wagering Report for December, 2017**  
**Live Racing**

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	6	-16.7%
<b>On-Track Handle (OTH)</b>				\$ 6,347	\$ 7,896	-19.6%
Less: Return to Public				\$ 4,978	\$ 6,168	
Less: Breakage				\$ 58	\$ 89	
<b>Gross Commission</b>				\$ 1,311	\$ 1,639	-20.0%
SB Development Fund (1.25% of OTH)				\$ 79	\$ 99	-19.6%
Equine Industry Program (0.2% of OTH)				\$ 13	\$ 16	-19.6%
Equine Drug Research (0.1% of OTH)				\$ 6	\$ 8	-19.6%
Higher Education Fund (0.1% of OTH)				\$ 6	\$ 8	-19.6%
KY General Fund (0.1% of OTH)				\$ 6	\$ 8	-19.6%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 111	\$ 138	-19.6%
% of Gross Commission				8.47%	8.43%	
<b>Net Commission</b>				\$ 1,200	\$ 1,501	-20.0%
% of On-Track Handle				18.90%	19.01%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 6,347	\$ 7,896	-19.6%
Average Daily Handle - On Track				\$ 1,269	\$ 1,316	-3.5%
Average Daily Handle - All Sources				\$ 1,269	\$ 1,316	-3.5%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 236,964	\$ 254,542	-6.9%	\$ 1,904,755	\$ 1,886,691	1.0%
Standardbred Simulcast Handle (SBSH)	\$ 4,120	\$ 4,294	-4.1%	\$ 56,394	\$ 82,485	-31.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 290	\$ 588	-50.7%	\$ 6,020	\$ 3,753	60.4%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 241,374	\$ 259,424	-7.0%	\$ 1,967,169	\$ 1,972,930	-0.3%

## Churchill Downs Live and Simulcast Wagering Report for December, 2017

### Live Racing

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	34	-5.9%
<b>On-Track Handle (OTH)</b>				\$ 11,013,435	\$ 13,668,731	-19.4%
Less: Return to Public				\$ 8,759,576	\$ 10,868,473	
Less: Breakage				\$ 70,402	\$ 82,547	
<b>Gross Commission</b>				\$ 2,183,457	\$ 2,717,711	-19.7%
TB Development Fund (0.75% of OTH)				\$ 82,601	\$ 102,515	-19.4%
Equine Industry Program (0.2% of OTH)				\$ 22,027	\$ 27,337	-19.4%
Equine Drug Research (0.1% of OTH)				\$ 11,013	\$ 13,669	-19.4%
Higher Education Fund (0.1% of OTH)				\$ 11,013	\$ 13,669	-19.4%
KY General Fund (0.35% of OTH)				\$ 38,547	\$ 47,841	-19.4%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 165,202	\$ 205,031	-19.4%
% of Gross Commission				7.57%	7.54%	
Backside Improvement Fund (0.5% of OTH)				\$ 55,067	\$ 68,344	-19.4%
<b>Net Commission</b>				\$ 1,963,188	\$ 2,444,336	-19.7%
% of On-Track Handle				17.83%	17.88%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 2,768,552	\$ 3,357,312	-17.5%
Kentucky Licensed ADW's				\$ 8,810,235	\$ 7,892,172	11.6%
Other Sources				\$ 112,768,755	\$ 123,713,722	-8.8%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 135,360,977	\$ 148,631,937	-8.9%
Average Daily Handle - On Track				\$ 344,170	\$ 402,022	-14.4%
Average Daily Handle - All Sources				\$ 4,230,031	\$ 4,371,528	-3.2%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,036,067	\$ 2,742,836	-25.8%	\$ 17,134,023	\$ 18,827,755	-9.0%
Standardbred Simulcast Handle (SBSH)				\$ 37,188	\$ 37,169	0.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 6,418	\$ 17,564	-63.5%	\$ 143,264	\$ 175,472	-18.4%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 2,042,485	\$ 2,760,401	-26.0%	\$ 17,314,474	\$ 19,040,396	-9.1%
TB Development Fund (2% of TBSH)	\$ 40,721	\$ 54,857	-25.8%	\$ 342,680	\$ 376,555	-9.0%
SB Development Fund (2% of SBSH)				\$ 744	\$ 743	0.1%
QH/Other Development Fund (2% of QSHS)	\$ 128	\$ 351	-63.5%	\$ 2,865	\$ 3,509	-18.4%
Equine Industry Program (0.05% of TSH)	\$ 1,021	\$ 1,380	-26.0%	\$ 8,657	\$ 9,520	-9.1%
Equine Drug Research (0.1% of TSH)	\$ 2,042	\$ 2,760	-26.0%	\$ 17,314	\$ 19,040	-9.1%
Higher Education Fund (0.1% of TSH)	\$ 2,042	\$ 2,760	-26.0%	\$ 17,314	\$ 19,040	-9.1%
KY General Fund (0.75% of TSH)	\$ 15,319	\$ 20,703	-26.0%	\$ 129,859	\$ 142,803	-9.1%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 61,275	\$ 82,812	-26.0%	\$ 519,434	\$ 571,212	-9.1%

## Ellis Park Live and Simulcast Wagering Report for December, 2017

### Live Racing

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				31	30	3.3%
<b>On-Track Handle (OTH)</b>				\$ 4,784,068	\$ 4,665,126	2.5%
Less: Return to Public				\$ 3,805,634	\$ 3,712,044	
Less: Breakage				\$ 38,662	\$ 34,936	
<b>Gross Commission</b>				\$ 939,772	\$ 918,146	2.4%
TB Development Fund (0.75% of OTH)				\$ 35,881	\$ 34,988	2.5%
Equine Industry Program (0.2% of OTH)				\$ 9,568	\$ 9,330	2.5%
Equine Drug Research (0.1% of OTH)				\$ 4,784	\$ 4,665	2.5%
Higher Education Fund (0.1% of OTH)				\$ 4,784	\$ 4,665	2.5%
KY General Fund (0.35% of OTH)				\$ 16,744	\$ 16,328	2.5%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 71,761	\$ 69,977	2.5%
% of Gross Commission				7.64%	7.62%	
Backside Improvement Fund (0.5% of OTH)				\$ 23,920	\$ 23,326	2.5%
<b>Net Commission</b>				\$ 844,091	\$ 824,843	2.3%
% of On-Track Handle				17.64%	17.68%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 2,183,614	\$ 1,888,404	15.6%
Kentucky Licensed ADW's				\$ 1,943,199	\$ 1,806,702	7.6%
Other Sources				\$ 31,892,118	\$ 26,921,131	18.5%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 40,802,999	\$ 35,281,363	15.7%
Average Daily Handle - On Track				\$ 154,325	\$ 155,504	-0.8%
Average Daily Handle - All Sources				\$ 1,316,226	\$ 1,176,045	11.9%

### Simulcast Wagering on Other Tracks

<b>Handle by Breed</b>						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,211,959	\$ 1,172,904	3.3%	\$ 8,187,027	\$ 8,535,391	-4.1%
Standardbred Simulcast Handle (SBSH)	\$ 108,331	\$ 84,916	27.6%	\$ 593,295	\$ 659,853	-10.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 3,642	\$ 2,043	78.3%	\$ 46,857	\$ 32,927	42.3%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,323,932	\$ 1,259,863	5.1%	\$ 8,827,179	\$ 9,228,171	-4.3%
TB Development Fund (2% of TBSH)	\$ 24,239	\$ 23,458	3.3%	\$ 163,741	\$ 170,708	-4.1%
SB Development Fund (2% of SBSH)	\$ 2,167	\$ 1,698	27.6%	\$ 11,866	\$ 13,197	-10.1%
QH/Other Development Fund (2% of QSHS)	\$ 73	\$ 41	78.3%	\$ 937	\$ 659	42.3%
Equine Industry Program (0.05% of TSH)	\$ 662	\$ 630	5.1%	\$ 4,414	\$ 4,614	-4.3%
Equine Drug Research (0.1% of TSH)	\$ 1,324	\$ 1,260	5.1%	\$ 8,827	\$ 9,228	-4.3%
Higher Education Fund (0.1% of TSH)	\$ 1,324	\$ 1,260	5.1%	\$ 8,827	\$ 9,228	-4.3%
KY General Fund (0.75% of TSH)	\$ 9,929	\$ 9,449	5.1%	\$ 66,204	\$ 69,211	-4.3%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 39,718	\$ 37,796	5.1%	\$ 264,815	\$ 276,845	-4.3%

## Keeneland Live and Simulcast Wagering Report for December, 2017

### Live Racing

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				17	17	
<b>On-Track Handle (OTH)</b>				\$ 17,582,871	\$ 17,793,419	-1.2%
Less: Return to Public				\$ 14,005,591	\$ 14,545,015	
Less: Breakage				\$ 116,362	\$ 119,580	
<b>Gross Commission</b>				\$ 3,460,919	\$ 3,128,824	10.6%
TB Development Fund (0.75% of OTH)				\$ 131,872	\$ 133,451	-1.2%
Equine Industry Program (0.2% of OTH)				\$ 35,166	\$ 35,587	-1.2%
Equine Drug Research (0.1% of OTH)				\$ 17,583	\$ 17,793	-1.2%
Higher Education Fund (0.1% of OTH)				\$ 17,583	\$ 17,793	-1.2%
KY General Fund (0.35% of OTH)				\$ 61,540	\$ 62,277	-1.2%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 263,743	\$ 266,901	-1.2%
% of Gross Commission				7.62%	8.53%	
Backside Improvement Fund (0.5% of OTH)				\$ 87,914	\$ 88,967	-1.2%
<b>Net Commission</b>				\$ 3,109,261	\$ 2,772,955	12.1%
% of On-Track Handle				17.68%	15.58%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 2,147,217	\$ 2,600,623	-17.4%
Kentucky Licensed ADW's				\$ 7,118,291	\$ 7,206,682	-1.2%
Other Sources				\$ 94,579,838	\$ 105,336,999	-10.2%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 121,428,216	\$ 132,937,723	-8.7%
Average Daily Handle - On Track				\$ 1,034,287	\$ 1,046,672	-1.2%
Average Daily Handle - All Sources				\$ 7,142,836	\$ 7,819,866	-8.7%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,380,685	\$ 2,536,091	-6.1%	\$ 17,667,164	\$ 18,816,473	-6.1%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,909	\$ 6,992	13.1%	\$ 84,178	\$ 70,499	19.4%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 2,388,594	\$ 2,543,083	-6.1%	\$ 17,751,342	\$ 18,886,972	-6.0%
TB Development Fund (2% of TBSH)	\$ 47,614	\$ 50,722	-6.1%	\$ 353,343	\$ 376,329	-6.1%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 158	\$ 140	13.1%	\$ 1,684	\$ 1,410	19.4%
Equine Industry Program (0.05% of TSH)	\$ 1,194	\$ 1,272	-6.1%	\$ 8,876	\$ 9,443	-6.0%
Equine Drug Research (0.1% of TSH)	\$ 2,389	\$ 2,543	-6.1%	\$ 17,751	\$ 18,887	-6.0%
Higher Education Fund (0.1% of TSH)	\$ 2,389	\$ 2,543	-6.1%	\$ 17,751	\$ 18,887	-6.0%
KY General Fund (0.75% of TSH)	\$ 17,914	\$ 19,073	-6.1%	\$ 133,135	\$ 141,652	-6.0%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 71,658	\$ 76,292	-6.1%	\$ 532,540	\$ 566,609	-6.0%

## Kentucky Downs Live and Simulcast Wagering Report for December, 2017

### Live Racing

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	5	
<b>On-Track Handle (OTH)</b>				\$ 1,028,952	\$ 929,409	10.7%
Less: Return to Public				\$ 843,648	\$ 761,082	
Less: Breakage				\$ 6,173	\$ 6,486	
<b>Gross Commission</b>				\$ 179,131	\$ 161,841	10.7%
TB Development Fund (0.75% of OTH)				\$ 7,717	\$ 6,971	10.7%
Equine Industry Program (0.2% of OTH)				\$ 2,058	\$ 1,859	10.7%
Equine Drug Research (0.1% of OTH)				\$ 1,029	\$ 929	10.7%
Higher Education Fund (0.1% of OTH)				\$ 1,029	\$ 929	10.7%
KY General Fund (0.35% of OTH)				\$ 3,601	\$ 3,253	10.7%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 15,434	\$ 13,941	10.7%
% of Gross Commission				8.62%	8.61%	
Backside Improvement Fund (0.5% of OTH)				\$ 5,145	\$ 4,647	10.7%
<b>Net Commission</b>				\$ 158,552	\$ 143,253	10.7%
% of On-Track Handle				15.41%	15.41%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 713,881	\$ 787,008	-9.3%
Kentucky Licensed ADW's				\$ 1,189,296	\$ 1,092,030	8.9%
Other Sources				\$ 27,314,760	\$ 19,732,316	38.4%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 30,246,888	\$ 22,540,764	34.2%
Average Daily Handle - On Track				\$ 205,790	\$ 185,882	10.7%
Average Daily Handle - All Sources				\$ 6,049,378	\$ 4,508,153	34.2%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 959,690	\$ 770,867	24.5%	\$ 5,906,292	\$ 5,702,781	3.6%
Standardbred Simulcast Handle (SBSH)	\$ 74,485	\$ 67,149	10.9%	\$ 449,429	\$ 317,759	41.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 24,504	\$ 24,084	1.7%	\$ 153,425	\$ 148,698	3.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,058,678	\$ 862,099	22.8%	\$ 6,509,145	\$ 6,169,238	5.5%
TB Development Fund (2% of TBSH)	\$ 19,194	\$ 15,417	24.5%	\$ 118,126	\$ 114,056	3.6%
SB Development Fund (2% of SBSH)	\$ 1,490	\$ 1,343	10.9%	\$ 8,989	\$ 6,355	41.4%
QH/Other Development Fund (2% of QSHS)	\$ 490	\$ 482	1.7%	\$ 3,068	\$ 2,974	3.2%
Equine Industry Program (0.05% of TSH)	\$ 529	\$ 431	22.8%	\$ 3,255	\$ 3,085	5.5%
Equine Drug Research (0.1% of TSH)	\$ 1,059	\$ 862	22.8%	\$ 6,509	\$ 6,169	5.5%
Higher Education Fund (0.1% of TSH)	\$ 1,059	\$ 862	22.8%	\$ 6,509	\$ 6,169	5.5%
KY General Fund (0.75% of TSH)	\$ 7,940	\$ 6,466	22.8%	\$ 48,819	\$ 46,269	5.5%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 31,760	\$ 25,863	22.8%	\$ 195,274	\$ 185,077	5.5%



**The Red Mile Live and Simulcast Wagering Report for December, 2017**  
**Live Racing**

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	32	
<b>On-Track Handle (OTH)</b>				\$ 1,353,611	\$ 1,291,452	4.8%
Less: Return to Public				\$ 1,040,616	\$ 994,372	
Less: Breakage				\$ 2,392	\$ 4,008	
<b>Gross Commission</b>				\$ 310,602	\$ 293,072	6.0%
SB Development Fund (1.25% of OTH)				\$ 16,920	\$ 16,143	4.8%
Equine Industry Program (0.2% of OTH)				\$ 2,707	\$ 2,583	4.8%
Equine Drug Research (0.1% of OTH)				\$ 1,354	\$ 1,291	4.8%
Higher Education Fund (0.1% of OTH)				\$ 1,354	\$ 1,291	4.8%
KY General Fund (0.1% of OTH)				\$ 1,354	\$ 1,291	4.8%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 23,688	\$ 22,600	4.8%
% of Gross Commission				7.63%	7.71%	
<b>Net Commission</b>				\$ 286,914	\$ 270,471	6.1%
% of On-Track Handle				21.20%	20.94%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 85,245	\$ 106,548	-20.0%
Kentucky Licensed ADW's				\$ 194,244	\$ 153,273	26.7%
Other Sources				\$ 8,029,737	\$ 7,886,986	1.8%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 9,662,836	\$ 9,438,259	2.4%
Average Daily Handle - On Track				\$ 42,300	\$ 40,358	4.8%
Average Daily Handle - All Sources				\$ 301,964	\$ 294,946	2.4%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,540,169	\$ 1,756,880	-12.3%	\$ 11,333,517	\$ 11,056,677	2.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 18,482	\$ 9,721	90.1%	\$ 166,307	\$ 125,080	33.0%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,558,650	\$ 1,766,600	-11.8%	\$ 11,499,824	\$ 11,181,756	2.8%

**Thunder Ridge Live and Simulcast Wagering Report for December, 2017**  
**Live Racing**

	<u>December-17</u>	<u>December-16</u>	<u>% Change</u>	<u>FYTD - 2018</u>	<u>FYTD - 2017</u>	<u>% Change</u>
Race Dates						
<b>On-Track Handle (OTH)</b>						
Less: Return to Public						
Less: Breakage						
<b>Gross Commission</b>						
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)						
<b>Total KY Excise Tax (1.75% of OTH)</b>						
% of Gross Commission						
<b>Net Commission</b>						
% of On-Track Handle						
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>						
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)	\$	40,813	-100.0%	\$ 319,638	\$ 1,002,995	-68.1%
Standardbred Simulcast Handle (SBSH)	\$	9,992	-100.0%	\$ 78,485	\$ 202,329	-61.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$	21	-100.0%	\$ 70	\$ 3,788	-98.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<b>\$</b>	<b>50,826</b>	<b>-100.0%</b>	<b>\$ 398,192</b>	<b>\$ 1,209,111</b>	<b>-67.1%</b>

## Turfway Park Live and Simulcast Wagering Report for December, 2017

### Live Racing

	December-17	December-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	16	19	-15.8%	18	20	-10.0%
<b>On-Track Handle (OTH)</b>	\$ 870,994	\$ 1,191,248	-26.9%	\$ 958,389	\$ 1,245,844	-23.1%
Less: Return to Public	\$ 694,333	\$ 949,282		\$ 763,771	\$ 992,687	
Less: Breakage	\$ 5,072	\$ 7,174		\$ 5,551	\$ 7,440	
<b>Gross Commission</b>	<u>\$ 171,590</u>	<u>\$ 234,792</u>	-26.9%	<u>\$ 189,067</u>	<u>\$ 245,717</u>	-23.1%
TB Development Fund (0.75% of OTH)	\$ 6,532	\$ 8,934	-26.9%	\$ 7,188	\$ 9,344	-23.1%
Equine Industry Program (0.2% of OTH)	\$ 1,742	\$ 2,382	-26.9%	\$ 1,917	\$ 2,492	-23.1%
Equine Drug Research (0.1% of OTH)	\$ 871	\$ 1,191	-26.9%	\$ 958	\$ 1,246	-23.1%
Higher Education Fund (0.1% of OTH)	\$ 871	\$ 1,191	-26.9%	\$ 958	\$ 1,246	-23.1%
KY General Fund (0.35% of OTH)	\$ 3,048	\$ 4,169	-26.9%	\$ 3,354	\$ 4,360	-23.1%
<b>Total KY Excise Tax (1.5% of OTH)</b>	<u>\$ 13,065</u>	<u>\$ 17,869</u>	-26.9%	<u>\$ 14,376</u>	<u>\$ 18,688</u>	-23.1%
% of Gross Commission	7.61%	7.61%		7.60%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 4,355	\$ 5,956	-26.9%	\$ 4,792	\$ 6,229	-23.1%
<b>Net Commission</b>	\$ 154,170	\$ 210,967	-26.9%	\$ 169,899	\$ 220,800	-23.1%
% of On-Track Handle	17.70%	17.71%		17.73%	17.72%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks	\$ 468,930	\$ 708,669	-33.8%	\$ 508,124	\$ 735,739	-30.9%
Kentucky Licensed ADW's	\$ 1,074,420	\$ 981,735	9.4%	\$ 1,074,420	\$ 981,735	9.4%
Other Sources	\$ 20,896,270	\$ 27,454,675	-23.9%	\$ 23,129,950	\$ 28,713,215	-19.4%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>	<u>\$ 23,310,613</u>	<u>\$ 30,336,327</u>	-23.2%	<u>\$ 25,670,883</u>	<u>\$ 31,676,533</u>	-19.0%
Average Daily Handle - On Track	\$ 54,437	\$ 62,697	-13.2%	\$ 53,244	\$ 62,292	-14.5%
Average Daily Handle - All Sources	\$ 1,456,913	\$ 1,596,649	-8.8%	\$ 1,426,160	\$ 1,583,827	-10.0%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,660,244	\$ 1,800,583	-7.8%	\$ 9,448,181	\$ 11,953,499	-21.0%
Standardbred Simulcast Handle (SBSH)	\$ 65,761	\$ 72,111	-8.8%	\$ 308,077	\$ 344,745	-10.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,046	\$ 14,955	0.6%	\$ 91,417	\$ 81,006	12.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 1,741,050</u>	<u>\$ 1,887,649</u>	-7.8%	<u>\$ 9,847,674</u>	<u>\$ 12,379,250</u>	-20.5%
TB Development Fund (2% of TBSH)	\$ 33,205	\$ 36,012	-7.8%	\$ 188,964	\$ 239,070	-21.0%
SB Development Fund (2% of SBSH)	\$ 1,315	\$ 1,442	-8.8%	\$ 6,162	\$ 6,895	-10.6%
QH/Other Development Fund (2% of QSHS)	\$ 301	\$ 299	0.6%	\$ 1,828	\$ 1,620	12.9%
Equine Industry Program (0.05% of TSH)	\$ 871	\$ 944	-7.8%	\$ 4,924	\$ 6,190	-20.5%
Equine Drug Research (0.1% of TSH)	\$ 1,741	\$ 1,888	-7.8%	\$ 9,848	\$ 12,379	-20.5%
Higher Education Fund (0.1% of TSH)	\$ 1,741	\$ 1,888	-7.8%	\$ 9,848	\$ 12,379	-20.5%
KY General Fund (0.75% of TSH)	\$ 13,058	\$ 14,157	-7.8%	\$ 73,858	\$ 92,844	-20.5%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 52,232</u>	<u>\$ 56,629</u>	-7.8%	<u>\$ 295,430</u>	<u>\$ 371,378</u>	-20.5%

## Kentucky Resident Advance Deposit Wagering Report for December, 2017

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,074,420	\$ 981,735	9.4%	\$ 20,329,684	\$ 19,132,593	6.3%
Total Out-of-State Handle	\$ 11,710,711	\$ 7,461,857	56.9%	\$ 81,150,832	\$ 70,628,731	14.9%
<b>Total ADW Handle (TAH)</b>	<b>\$ 12,785,131</b>	<b>\$ 8,443,593</b>	<b>51.4%</b>	<b>\$ 101,480,516</b>	<b>\$ 89,761,324</b>	<b>13.1%</b>
Host Track (42.5% Allocation)	\$ 27,168	\$ 17,943	51.4%	\$ 215,646	\$ 190,743	13.1%
Purse (42.5% Allocation)	\$ 27,168	\$ 17,943	51.4%	\$ 215,646	\$ 190,743	13.1%
KY General Fund (15% Allocation)	\$ 9,589	\$ 6,333	51.4%	\$ 76,110	\$ 67,321	13.1%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 63,926</b>	<b>\$ 42,218</b>	<b>51.4%</b>	<b>\$ 507,403</b>	<b>\$ 448,807</b>	<b>13.1%</b>



Source - Kentucky Department of Revenue Weekly Tax Filings

## Kentucky Resident Advance Deposit Wagering Report for December, 2017

### AmWest Entertainment

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,040	\$ 4,818	-78.4%	\$ 35,504	\$ 40,186	-11.7%
Total Out-of-State Handle	\$ 28,214	\$ 53,267	-47.0%	\$ 259,489	\$ 312,064	-16.8%
<b>Total Handle</b>	<b>\$ 29,254</b>	<b>\$ 58,085</b>	<b>-49.6%</b>	<b>\$ 294,992</b>	<b>\$ 352,250</b>	<b>-16.3%</b>
Host Track (42.5% Allocation)	\$ 62	\$ 123	-49.6%	\$ 627	\$ 749	-16.3%
Purse (42.5% Allocation)	\$ 62	\$ 123	-49.6%	\$ 627	\$ 749	-16.3%
KY General Fund (15% Allocation)	\$ 22	\$ 44	-49.6%	\$ 221	\$ 264	-16.3%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 146</b>	<b>\$ 290</b>	<b>-49.6%</b>	<b>\$ 1,475</b>	<b>\$ 1,761</b>	<b>-16.3%</b>

### Ebet

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 3,901	\$ 2,293	70.2%	\$ 19,708	\$ 11,752	67.7%
Total Out-of-State Handle	\$ 84,365	\$ 47,965	75.9%	\$ 448,443	\$ 342,227	31.0%
<b>Total Handle</b>	<b>\$ 88,266</b>	<b>\$ 50,258</b>	<b>75.6%</b>	<b>\$ 468,151</b>	<b>\$ 353,978</b>	<b>32.3%</b>
Host Track (42.5% Allocation)	\$ 188	\$ 107	75.6%	\$ 995	\$ 752	32.3%
Purse (42.5% Allocation)	\$ 188	\$ 107	75.6%	\$ 995	\$ 752	32.3%
KY General Fund (15% Allocation)	\$ 66	\$ 38	75.6%	\$ 351	\$ 265	32.3%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 441</b>	<b>\$ 251</b>	<b>75.6%</b>	<b>\$ 2,341</b>	<b>\$ 1,770</b>	<b>32.3%</b>

### Horse Races Now

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 495			\$ 495		
Total Out-of-State Handle	\$ 196			\$ 196		
<b>Total Handle</b>	<b>\$ 691</b>			<b>\$ 691</b>		
Host Track (42.5% Allocation)	\$ 1			\$ 1		
Purse (42.5% Allocation)	\$ 1			\$ 1		
KY General Fund (15% Allocation)	\$ 1			\$ 1		
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 3</b>			<b>\$ 3</b>		

## Kentucky Resident Advance Deposit Wagering Report for December, 2017 (Cont)

### Lien Games

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 955	\$ 15,746	-93.9%	\$ 42,683	\$ 211,888	-79.9%
Total Out-of-State Handle	\$ 15,412	\$ 178,443	-91.4%	\$ 102,664	\$ 1,621,808	-93.7%
<b>Total Handle</b>	<b>\$ 16,368</b>	<b>\$ 194,189</b>	<b>-91.6%</b>	<b>\$ 145,347</b>	<b>\$ 1,833,696</b>	<b>-92.1%</b>
Host Track (42.5% Allocation)	\$ 35	\$ 413	-91.6%	\$ 309	\$ 3,897	-92.1%
Purse (42.5% Allocation)	\$ 35	\$ 413	-91.6%	\$ 309	\$ 3,897	-92.1%
KY General Fund (15% Allocation)	\$ 12	\$ 146	-91.6%	\$ 109	\$ 1,375	-92.1%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 82</b>	<b>\$ 971</b>	<b>-91.6%</b>	<b>\$ 727</b>	<b>\$ 9,168</b>	<b>-92.1%</b>

### NYRA Bets

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 5,902	\$ 1,959	201.2%	\$ 144,417	\$ 1,959	7270.5%
Total Out-of-State Handle	\$ 98,476	\$ 16,120	510.9%	\$ 930,217	\$ 16,120	5670.6%
<b>Total Handle</b>	<b>\$ 104,378</b>	<b>\$ 18,079</b>	<b>477.3%</b>	<b>\$ 1,074,634</b>	<b>\$ 18,079</b>	<b>5844.0%</b>
Host Track (42.5% Allocation)	\$ 222	\$ 38	477.3%	\$ 2,284	\$ 38	5844.0%
Purse (42.5% Allocation)	\$ 222	\$ 38	477.3%	\$ 2,284	\$ 38	5844.0%
KY General Fund (15% Allocation)	\$ 78	\$ 14	477.3%	\$ 806	\$ 14	5844.0%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 522</b>	<b>\$ 90</b>	<b>477.3%</b>	<b>\$ 5,373</b>	<b>\$ 90</b>	<b>5844.0%</b>

### TVG

	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 373,639	\$ 361,102	3.5%	\$ 5,049,811	\$ 4,351,543	16.0%
Total Out-of-State Handle	\$ 3,915,453	\$ 2,560,719	52.9%	\$ 27,952,126	\$ 23,231,892	20.3%
<b>Total Handle</b>	<b>\$ 4,289,092</b>	<b>\$ 2,921,820</b>	<b>46.8%</b>	<b>\$ 33,001,937</b>	<b>\$ 27,583,435</b>	<b>19.6%</b>
Host Track (42.5% Allocation)	\$ 9,114	\$ 6,209	46.8%	\$ 70,129	\$ 58,615	19.6%
Purse (42.5% Allocation)	\$ 9,114	\$ 6,209	46.8%	\$ 70,129	\$ 58,615	19.6%
KY General Fund (15% Allocation)	\$ 3,217	\$ 2,191	46.8%	\$ 24,751	\$ 20,688	19.6%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 21,445</b>	<b>\$ 14,609</b>	<b>46.8%</b>	<b>\$ 165,010</b>	<b>\$ 137,917</b>	<b>19.6%</b>

## Kentucky Resident Advance Deposit Wagering Report for December, 2017 (Cont)

<b>Twin Spires</b>	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 562,931	\$ 508,636	10.7%	\$ 12,419,611	\$ 11,388,380	9.1%
Total Out-of-State Handle	\$ 6,068,170	\$ 3,659,575	65.8%	\$ 42,589,925	\$ 35,549,698	19.8%
<b>Total Handle</b>	<b>\$ 6,631,100</b>	<b>\$ 4,168,211</b>	<b>59.1%</b>	<b>\$ 55,009,536</b>	<b>\$ 46,938,077</b>	<b>17.2%</b>
Host Track (42.5% Allocation)	\$ 14,091	\$ 8,857	59.1%	\$ 116,895	\$ 99,743	17.2%
Purse (42.5% Allocation)	\$ 14,091	\$ 8,857	59.1%	\$ 116,895	\$ 99,743	17.2%
KY General Fund (15% Allocation)	\$ 4,973	\$ 3,126	59.1%	\$ 41,257	\$ 35,204	17.2%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 33,156</b>	<b>\$ 20,841</b>	<b>59.1%</b>	<b>\$ 275,048</b>	<b>\$ 234,690</b>	<b>17.2%</b>

<b>Watch and Wager</b>	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 257			\$ 5,635		
Total Out-of-State Handle	\$ 9,616	\$ 41	23127.5%	\$ 62,653	\$ 41	151235.7%
<b>Total Handle</b>	<b>\$ 9,873</b>	<b>\$ 41</b>	<b>23748.3%</b>	<b>\$ 68,288</b>	<b>\$ 41</b>	<b>164846.1%</b>
Host Track (42.5% Allocation)	\$ 21	\$ 0	23748.3%	\$ 145	\$ 0	164846.1%
Purse (42.5% Allocation)	\$ 21	\$ 0	23748.3%	\$ 145	\$ 0	164846.1%
KY General Fund (15% Allocation)	\$ 7	\$ 0	23748.3%	\$ 51	\$ 0	164846.1%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 49</b>	<b>\$ 0</b>	<b>23748.3%</b>	<b>\$ 341</b>	<b>\$ 0</b>	<b>164846.1%</b>

<b>Xpressbet</b>	Dec-17	Dec-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 125,300	\$ 87,181	43.7%	\$ 2,611,820	\$ 3,126,886	-16.5%
Total Out-of-State Handle	\$ 1,490,809	\$ 945,728	57.6%	\$ 8,805,120	\$ 9,554,883	-7.8%
<b>Total Handle</b>	<b>\$ 1,616,108</b>	<b>\$ 1,032,909</b>	<b>56.5%</b>	<b>\$ 11,416,940</b>	<b>\$ 12,681,768</b>	<b>-10.0%</b>
Host Track (42.5% Allocation)	\$ 3,434	\$ 2,195	56.5%	\$ 24,261	\$ 26,949	-10.0%
Purse (42.5% Allocation)	\$ 3,434	\$ 2,195	56.5%	\$ 24,261	\$ 26,949	-10.0%
KY General Fund (15% Allocation)	\$ 1,212	\$ 775	56.5%	\$ 8,563	\$ 9,511	-10.0%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 8,081</b>	<b>\$ 5,165</b>	<b>56.5%</b>	<b>\$ 57,085</b>	<b>\$ 63,409</b>	<b>-10.0%</b>

# Kentucky Historical Horse Racing Report for December, 2017

	December-17	December-16	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 87,607,914	\$ 74,908,238	17.0%	\$ 507,164,694	\$ 426,047,395	19.0%
Less: Returned to Public	\$ 80,533,489	\$ 68,947,538	16.8%	\$ 467,183,526	\$ 392,518,082	19.0%
Less: Breakage	\$ 68,114	\$ 27,712		\$ 356,553	\$ 139,336	
Less: Settlement	\$ 133,121	\$ 107,569		\$ 195,055	\$ 201,141	
<b>Gross Commission</b>	<u>\$ 6,873,190</u>	<u>\$ 5,825,418</u>	18.0%	<u>\$ 39,429,560</u>	<u>\$ 33,188,836</u>	18.8%
TB Development Fund (See Note 1)	\$ 560,218	\$ 480,682	16.5%	\$ 3,279,073	\$ 2,717,644	20.7%
SB Development Fund (See Note 2)	\$ 129,122	\$ 108,173	19.4%	\$ 699,550	\$ 636,948	9.8%
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)	\$ 624,779	\$ 534,769	16.8%	\$ 2,338,848	\$ 1,746,118	33.9%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,314,119</u>	<u>\$ 1,123,624</u>	17.0%	<u>\$ 7,607,470</u>	<u>\$ 6,390,711</u>	19.0%
% of Gross Commission	19.1%	19.3%		19.3%	19.3%	
<b>Net Commission</b>	\$ 5,559,072	\$ 4,701,795	18.2%	\$ 31,822,090	\$ 26,798,125	18.7%
% of Total Handle	6.35%	6.28%		6.27%	6.29%	
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Number of HHR Terminals	1,830	1,706	7.3%	1,830	1,706	7.3%
Average Daily Handle	\$ 2,826,062	\$ 2,442,660	15.7%	\$ 2,756,330	\$ 2,315,475	19.0%
Handle / Day / Machine	\$ 1,544	\$ 1,464	5.5%	\$ 1,506	\$ 1,357	11.0%
Gross Commission / Day / Machine	\$ 121	\$ 114	6.4%	\$ 117	\$ 106	10.8%

	December-17	Nov-17	% Change	Since Inception
Total Handle	\$ 87,607,914	\$ 79,407,798	10.3%	Total Handle \$3,166,374,751
Total Kentucky Excise Tax	\$ 1,314,119	\$ 1,191,117	10.3%	Total Kentucky Excise Tax \$47,495,621
Average Daily Handle	\$ 2,826,062	\$ 2,646,927	6.8%	Total KY General Fund \$14,978,148

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 December, 2017

	December-17	December-16	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 6,794,849	\$ 6,678,057	1.7%	\$ 39,712,285	\$ 44,291,408	-10.3%
Less: Returned to Public	\$ 6,343,942	\$ 6,149,315	3.2%	\$ 36,397,627	\$ 40,723,673	-10.6%
Less: Breakage	\$ 791	\$ 4,303		\$ 4,349	\$ 27,760	
Less: Settlement	\$ (97,573)	\$ 1,644		\$ 144,779	\$ 120,749	
<b>Gross Commission</b>	<u>\$ 547,689</u>	<u>\$ 522,796</u>	4.8%	<u>\$ 3,165,530</u>	<u>\$ 3,419,226</u>	-7.4%
TB Development Fund (See Note 1)	\$ 50,961	\$ 50,085	1.7%	\$ 297,842	\$ 332,186	-10.3%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 50,896	\$ 70,841	-28.2%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 25,028	\$ 34,973	-28.4%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 25,028	\$ 34,973	-28.4%
Kentucky General Fund (Note 5)	\$ 50,961	\$ 50,085	1.7%	\$ 196,891	\$ 191,399	2.9%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 101,923</u>	<u>\$ 100,171</u>	1.7%	<u>\$ 595,684</u>	<u>\$ 664,371</u>	-10.3%
% of Gross Commission	18.6%	19.2%		18.8%	19.4%	
<b>Net Commission</b>	\$ 445,767	\$ 422,625	5.5%	\$ 2,569,846	\$ 2,754,855	-6.7%
% of Total Handle	6.56%	6.33%		6.47%	6.22%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 219,189	\$ 215,421	1.7%	\$ 215,828	\$ 240,714	-10.3%
Handle / Day / Machine	\$ 1,225	\$ 1,203	1.7%	\$ 1,206	\$ 1,345	-10.3%
Gross Commission / Day / Machine	\$ 99	\$ 94	4.8%	\$ 96	\$ 104	-7.9%

	December-17	Nov-17	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 6,794,849	\$ 6,183,907	9.9%	Total Handle	\$289,490,510
Total Kentucky Excise Tax	\$ 101,923	\$ 92,759	9.9%	Total Kentucky Excise Tax	\$4,342,358
Average Daily Handle	\$ 219,189	\$ 206,130	6.3%	Total KY General Fund	\$1,397,619

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 December, 2017

	December-17	December-16	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 25,824,460	\$ 21,634,555	19.4%	\$ 139,909,902	\$ 127,389,669	9.8%
Less: Returned to Public	\$ 23,903,962	\$ 19,996,330	19.5%	\$ 129,330,861	\$ 117,818,681	9.8%
Less: Breakage	\$ 60,368	\$ 17,645		\$ 285,100	\$ 85,474	
Less: Settlement	\$ (32,872)	\$ 29,805		\$ 9,576	\$ 47,992	
<b>Gross Commission</b>	<u>\$ 1,893,002</u>	<u>\$ 1,590,774</u>	19.0%	<u>\$ 10,284,366</u>	<u>\$ 9,437,521</u>	9.0%
TB Development Fund (See Note 1)	\$ 96,842	\$ 81,130	19.4%	\$ 524,662	\$ 477,711	9.8%
SB Development Fund (See Note 2)	\$ 129,122	\$ 108,173	19.4%	\$ 699,550	\$ 636,948	9.8%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 176,327	\$ 196,994	-10.5%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 86,698	\$ 97,032	-10.7%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 86,698	\$ 97,032	-10.7%
Kentucky General Fund (Note 5)	\$ 161,403	\$ 135,216	19.4%	\$ 524,715	\$ 405,128	29.5%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 387,367</u>	<u>\$ 324,518</u>	19.4%	<u>\$ 2,098,649</u>	<u>\$ 1,910,845</u>	9.8%
% of Gross Commission	20.5%	20.4%		20.4%	20.2%	
<b>Net Commission</b>	\$ 1,505,635	\$ 1,266,256	18.9%	\$ 8,185,717	\$ 7,526,676	8.8%
% of Total Handle	5.83%	5.85%		5.85%	5.91%	
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Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 833,047	\$ 697,889	19.4%	\$ 760,380	\$ 692,335	9.8%
Handle / Day / Machine	\$ 924	\$ 774	19.4%	\$ 843	\$ 768	9.8%
Gross Commission / Day / Machine	\$ 68	\$ 57	19.0%	\$ 62	\$ 57	8.4%

	December-17	Nov-17	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 25,824,460	\$ 21,667,514	19.2%	Total Handle	\$569,719,415
Total Kentucky Excise Tax	\$ 387,367	\$ 325,013	19.2%	Total Kentucky Excise Tax	\$8,545,791
Average Daily Handle	\$ 833,047	\$ 722,250	15.3%	Total KY General Fund	\$2,592,022

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 December, 2017

	December-17	December-16	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 54,988,606	\$ 46,595,626	18.0%	\$ 327,542,507	\$ 254,366,318	28.8%
Less: Returned to Public	\$ 50,285,585	\$ 42,801,893	17.5%	\$ 301,455,039	\$ 233,975,727	28.8%
Less: Breakage	\$ 6,955	\$ 5,764		\$ 67,104	\$ 26,101	
Less: Settlement	\$ 263,567	\$ 76,120		\$ 40,700	\$ 32,400	
<b>Gross Commission</b>	<u>\$ 4,432,499</u>	<u>\$ 3,711,849</u>	19.4%	<u>\$ 25,979,664</u>	<u>\$ 20,332,089</u>	27.8%
TB Development Fund (See Note 1)	\$ 412,415	\$ 349,467	18.0%	\$ 2,456,569	\$ 1,907,747	28.8%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 422,778	\$ 382,166	10.6%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 208,275	\$ 187,995	10.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 208,275	\$ 187,995	10.8%
Kentucky General Fund (Note 5)	\$ 412,415	\$ 349,467	18.0%	\$ 1,617,242	\$ 1,149,591	40.7%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 824,829</u>	<u>\$ 698,934</u>	18.0%	<u>\$ 4,913,138</u>	<u>\$ 3,815,495</u>	28.8%
% of Gross Commission	18.6%	18.8%		18.9%	18.8%	
<b>Net Commission</b>	\$ 3,607,670	\$ 3,012,914	19.7%	\$ 21,066,527	\$ 16,516,595	27.5%
% of Total Handle	6.56%	6.47%		6.43%	6.49%	
Number of HHR Terminals	749	625	19.8%	749	625	19.8%
Average Daily Handle	\$ 1,773,826	\$ 1,553,188	14.2%	\$ 1,780,122	\$ 1,389,980	28.1%
Handle / Day / Machine	\$ 2,368	\$ 2,405	-1.5%	\$ 2,377	\$ 2,224	6.9%
Gross Commission / Day / Machine	\$ 191	\$ 198	-3.6%	\$ 189	\$ 178	6.0%

	December-17	Nov-17	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 54,988,606	\$ 51,556,378	6.7%	Total Handle	\$2,307,164,826
Total Kentucky Excise Tax	\$ 824,829	\$ 773,346	6.7%	Total Kentucky Excise Tax	\$34,607,472
Average Daily Handle	\$ 1,773,826	\$ 1,718,546	3.2%	Total KY General Fund	\$10,988,506

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.