

Kentucky Pari-Mutuel Excise Tax by Source, July 1, 2017 - February 28, 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 FYTD-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
Live	\$274,179	4.4%	\$16,999	1.7%			\$75,834	9.9%	\$37,917	8.7%	\$37,917	8.7%	\$182,786	100.0%					\$129,310	3.0%	\$754,944	5.4%
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	1.3%					\$22,027	2.9%	\$11,013	2.5%	\$11,013	2.5%	\$55,067	30.1%					\$38,547	0.9%	\$220,269	1.6%
Ellis Park	\$35,881	0.6%					\$9,568	1.3%	\$4,784	1.1%	\$4,784	1.1%	\$23,920	13.1%					\$16,744	0.4%	\$95,681	0.7%
Keeneland	\$131,872	2.1%					\$35,166	4.6%	\$17,583	4.0%	\$17,583	4.0%	\$87,914	48.1%					\$61,540	1.4%	\$351,657	2.5%
Kentucky Downs	\$7,717	0.1%					\$2,058	0.3%	\$1,029	0.2%	\$1,029	0.2%	\$5,145	2.8%					\$3,601	0.1%	\$20,579	0.1%
The Red Mile			\$16,920	1.7%			\$2,707	0.4%	\$1,354	0.3%	\$1,354	0.3%							\$1,354	0.0%	\$23,688	0.2%
Thunder Ridge																						
Turfway Park	\$16,109	0.3%					\$4,296	0.6%	\$2,148	0.5%	\$2,148	0.5%	\$10,740	5.9%					\$7,518	0.2%	\$42,958	0.3%
Simulcast	\$1,514,315	24.5%	\$36,540	3.7%	\$12,588	100.0%	\$39,086	5.1%	\$78,172	17.9%	\$78,172	17.9%							\$586,291	13.4%	\$2,345,165	16.9%
Blue Grass Downs																						
Churchill Downs	\$428,136	6.9%	\$1,173	0.1%	\$3,230	25.7%	\$10,813	1.4%	\$21,627	5.0%	\$21,627	5.0%							\$162,202	3.7%	\$648,809	4.7%
Ellis Park	\$210,311	3.4%	\$15,440	1.6%	\$1,016	8.1%	\$5,669	0.7%	\$11,338	2.6%	\$11,338	2.6%							\$85,037	1.9%	\$340,149	2.4%
Keeneland	\$459,523	7.4%			\$1,843	14.6%	\$11,534	1.5%	\$23,068	5.3%	\$23,068	5.3%							\$173,012	4.0%	\$692,050	5.0%
Kentucky Downs	\$156,121	2.5%	\$12,529	1.3%	\$3,909	31.1%	\$4,314	0.6%	\$8,628	2.0%	\$8,628	2.0%							\$64,710	1.5%	\$258,839	1.9%
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$260,224	4.2%	\$7,398	0.8%	\$2,590	20.6%	\$6,755	0.9%	\$13,511	3.1%	\$13,511	3.1%							\$101,329	2.3%	\$405,318	2.9%
ADW														\$269,468	100.0%	\$269,468	100.0%	\$95,106	2.2%	\$634,041	4.6%	
AmWest Entertainment														\$795	0.3%	\$795	0.3%	\$281	0.0%	\$1,872	0.0%	
eBet Technologies														\$1,179	0.4%	\$1,179	0.4%	\$416	0.0%	\$2,775	0.0%	
Horse Races Now														\$3	0.0%	\$3	0.0%	\$1	0.0%	\$6	0.0%	
Lien Games														\$363	0.1%	\$363	0.1%	\$128	0.0%	\$855	0.0%	
NYRA Bets														\$2,815	1.0%	\$2,815	1.0%	\$994	0.0%	\$6,624	0.0%	
TVG														\$86,789	32.2%	\$86,789	32.2%	\$30,632	0.7%	\$204,210	1.5%	
TwinSpires														\$145,592	54.0%	\$145,592	54.0%	\$51,385	1.2%	\$342,569	2.5%	
Watch And Wager														\$178	0.1%	\$178	0.1%	\$63	0.0%	\$419	0.0%	
XpressBet														\$31,752	11.8%	\$31,752	11.8%	\$11,207	0.3%	\$74,711	0.5%	
HHR	\$4,386,228	71.0%	\$924,588	94.5%			\$650,000	85.0%	\$320,000	73.4%	\$320,000	73.4%							\$3,558,522	81.4%	\$10,159,338	73.1%
Ellis Park	\$398,709	6.5%					\$50,896	6.7%	\$25,028	5.7%	\$25,028	5.7%							\$297,758	6.8%	\$797,419	5.7%
Keeneland/Red Mile	\$693,441	11.2%	\$924,588	94.5%			\$176,327	23.1%	\$86,698	19.9%	\$86,698	19.9%							\$806,013	18.4%	\$2,773,765	20.0%
Kentucky Downs	\$3,294,077	53.3%					\$422,778	55.3%	\$208,275	47.8%	\$208,275	47.8%							\$2,454,750	56.2%	\$6,588,154	47.4%
Grand Total	\$6,174,722	100.0%	\$978,128	100.0%	\$12,588	100.0%	\$764,920	100.0%	\$436,089	100.0%	\$436,089	100.0%	\$182,786	100.0%	\$269,468	100.0%	\$269,468	100.0%	\$4,369,229	100.0%	\$13,893,488	100.0%



Kentucky Handle and Excise Tax Report for February, 2018

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Live Racing Dates	12	16	-25.0%	161	175	-8.0%
On-Track Live Handle	\$ 711,568	\$ 826,485	-13.9%	\$ 37,917,206	\$ 41,215,009	-8.0%
On-Track Simulcast Handle	\$ 11,332,793	\$ 12,256,027	-7.5%	\$ 95,448,446	\$ 104,351,134	-8.5%
Kentucky Resident ADW Handle	\$ 13,669,696	\$ 11,369,293	20.2%	\$ 128,016,931	\$ 115,514,964	10.8%
Historical Horse Racing Handle	\$ 92,350,660	\$ 79,492,598	16.2%	\$ 677,289,182	\$ 576,900,762	17.4%
Total Taxable Handle	\$ 118,064,716	\$ 103,944,403	13.6%	\$ 938,671,765	\$ 837,981,868	12.0%
TB Development Fund	\$ 794,049	\$ 708,484	12.1%	\$ 6,174,722	\$ 5,651,584	9.3%
SB Development Fund	\$ 126,786	\$ 120,480	5.2%	\$ 978,128	\$ 906,838	7.9%
QH/Arabian Development Fund	\$ 957	\$ 693	38.0%	\$ 12,588	\$ 11,876	6.0%
Backside Improvement Fund	\$ 3,558	\$ 4,132	-13.9%	\$ 182,786	\$ 199,578	-8.4%
Equine Industry Program	\$ 6,259	\$ 6,612	-5.3%	\$ 764,920	\$ 775,291	-1.3%
Equine Drug Research	\$ 10,383	\$ 10,744	-3.4%	\$ 436,089	\$ 446,938	-2.4%
Higher Education Fund	\$ 10,383	\$ 10,744	-3.4%	\$ 436,089	\$ 446,938	-2.4%
ADW Host Track Allocation (Note 1)	\$ 29,048	\$ 24,160	20.2%	\$ 272,036	\$ 245,469	10.8%
ADW Purse Allocation (Note 1)	\$ 29,048	\$ 24,160	20.2%	\$ 272,036	\$ 245,469	10.8%
KY General Fund	\$ 747,506	\$ 653,084	14.5%	\$ 4,370,136	\$ 3,693,843	18.3%
Total KY Excise Tax	\$ 1,757,977	\$ 1,563,293	12.5%	\$ 13,899,531	\$ 12,623,825	10.1%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for February, 2018

Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	12	16	-25.0%	161	175	-8.0%
On-Track Handle on All Kentucky Races (OTH)	\$ 711,568	\$ 826,485	-13.9%	\$ 37,917,206	\$ 41,215,009	-8.0%
Less: Return to Public	\$ 566,493	\$ 657,617		\$ 30,171,092	\$ 33,164,068	
Less: Breakage	\$ 4,894	\$ 5,724		\$ 247,559	\$ 266,217	
Gross Commission	<u>\$ 140,181</u>	<u>\$ 163,145</u>	-14.1%	<u>\$ 7,498,556</u>	<u>\$ 7,784,723</u>	-3.7%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 5,337	\$ 6,199	-13.9%	\$ 274,179	\$ 299,367	-8.4%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,999	\$ 16,242	4.7%
Equine Industry Program (0.2% of OTH)	\$ 1,423	\$ 1,653	-13.9%	\$ 75,834	\$ 82,430	-8.0%
Equine Drug Research (0.1% of OTH)	\$ 712	\$ 826	-13.9%	\$ 37,917	\$ 41,215	-8.0%
Higher Education Fund (0.1% of OTH)	\$ 712	\$ 826	-13.9%	\$ 37,917	\$ 41,215	-8.0%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 2,490	\$ 2,893	-13.9%	\$ 129,310	\$ 141,004	-8.3%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 10,674</u>	<u>\$ 12,397</u>	-13.9%	<u>\$ 572,158</u>	<u>\$ 621,473</u>	-7.9%
% of Gross Commission	7.61%	7.60%		7.63%	7.98%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 3,558	\$ 4,132	-13.9%	\$ 182,786	\$ 199,578	-8.4%
Net Commission	\$ 125,950	\$ 146,615	-14.1%	\$ 6,743,612	\$ 6,963,671	-3.2%
% of On-Track Handle	17.70%	17.74%		17.79%	16.90%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 323,061	\$ 423,448	-23.7%	\$ 8,979,156	\$ 10,351,408	-13.3%
Kentucky Licensed ADW's	\$ 559,741	\$ 758,208	-26.2%	\$ 21,303,199	\$ 20,934,384	1.8%
Other Sources	\$ 13,332,572	\$ 19,801,918	-32.7%	\$ 321,712,903	\$ 352,269,841	-8.7%
All Sources Handle on Live Racing	<u>\$ 14,926,942</u>	<u>\$ 21,810,059</u>	-31.6%	<u>\$ 389,912,464</u>	<u>\$ 424,770,642</u>	-8.2%
Average Daily Handle - On Track	\$ 59,297	\$ 51,655	14.8%	\$ 235,511	\$ 235,514	0.0%
Average Daily Handle - All Sources	\$ 1,243,912	\$ 1,363,129	-8.7%	\$ 2,421,817	\$ 2,427,261	-0.2%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 9,814,013	\$ 9,979,242	-1.7%	\$ 78,748,196	\$ 86,820,082	-9.3%
Standardbred Simulcast Handle (SBSH)	\$ 1,453,986	\$ 2,219,013	-34.5%	\$ 15,868,085	\$ 16,766,890	-5.4%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 64,794	\$ 57,772	12.2%	\$ 832,165	\$ 764,162	8.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 11,332,793</u>	<u>\$ 12,256,027</u>	-7.5%	<u>\$ 95,448,446</u>	<u>\$ 104,351,134</u>	-8.5%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 187,285	\$ 192,825	-2.9%	\$ 1,514,315	\$ 1,665,885	-9.1%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 5,184	\$ 4,834	7.2%	\$ 36,540	\$ 36,697	-0.4%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 957	\$ 693	38.0%	\$ 12,588	\$ 11,876	6.0%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,836	\$ 4,959	-2.5%	\$ 39,086	\$ 42,861	-8.8%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 9,671	\$ 9,918	-2.5%	\$ 78,172	\$ 85,723	-8.8%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 9,671	\$ 9,918	-2.5%	\$ 78,172	\$ 85,723	-8.8%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 72,534	\$ 74,382	-2.5%	\$ 586,291	\$ 642,922	-8.8%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 290,137</u>	<u>\$ 297,528</u>	-2.5%	<u>\$ 2,345,165</u>	<u>\$ 2,571,687</u>	-8.8%

Blue Grass Downs Live and Simulcast Wagering Report for February, 2018
Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	6	-16.7%
On-Track Handle (OTH)				\$ 6,347	\$ 7,896	-19.6%
Less: Return to Public				\$ 4,978	\$ 6,168	
Less: Breakage				\$ 58	\$ 89	
Gross Commission				\$ 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%
Total KY Excise Tax (1.75% of OTH)				\$ 111	\$ 138	-19.6%
% of Gross Commission				8.47%	8.43%	
Net Commission				\$ 1,200	\$ 1,501	-20.0%
% of On-Track Handle				18.90%	19.01%	
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	\$ 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)	\$ 449,783	\$ 337,979	33.1%	\$ 2,712,804	\$ 2,522,839	7.5%
Standardbred Simulcast Handle (SBSH)				\$ 56,394	\$ 82,485	-31.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,960	\$ 2,726	-28.1%	\$ 9,179	\$ 7,673	19.6%
All-Breed Total Simulcast Handle (TSH)	\$ 451,743	\$ 340,705	32.6%	\$ 2,778,377	\$ 2,612,997	6.3%

Churchill Downs Live and Simulcast Wagering Report for February, 2018

Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	34	-5.9%
On-Track Handle (OTH)				\$ 11,013,435	\$ 13,668,731	-19.4%
Less: Return to Public				\$ 8,759,576	\$ 10,868,473	
Less: Breakage				\$ 70,402	\$ 82,547	
Gross Commission				\$ 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%
Total KY Excise Tax (1.5% of OTH)				\$ 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%
Net Commission				\$ 1,963,188	\$ 2,444,336	-19.7%
% of On-Track Handle				17.83%	17.88%	
Off-Track Handle on Kentucky Races From						
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%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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)	\$ 2,270,138	\$ 3,003,302	-24.4%	\$ 21,406,805	\$ 24,653,875	-13.2%
Standardbred Simulcast Handle (SBSH)	\$ 13,112	\$ 38,033	-65.5%	\$ 58,658	\$ 95,918	-38.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,807	\$ 9,977	-21.7%	\$ 161,498	\$ 199,183	-18.9%
All-Breed Total Simulcast Handle (TSH)	\$ 2,291,057	\$ 3,051,312	-24.9%	\$ 21,626,960	\$ 24,948,976	-13.3%
TB Development Fund (2% of TBSH)	\$ 45,403	\$ 60,066	-24.4%	\$ 428,136	\$ 493,077	-13.2%
SB Development Fund (2% of SBSH)	\$ 262	\$ 761	-65.5%	\$ 1,173	\$ 1,918	-38.8%
QH/Other Development Fund (2% of QSHS)	\$ 156	\$ 200	-21.7%	\$ 3,230	\$ 3,984	-18.9%
Equine Industry Program (0.05% of TSH)	\$ 1,146	\$ 1,526	-24.9%	\$ 10,813	\$ 12,474	-13.3%
Equine Drug Research (0.1% of TSH)	\$ 2,291	\$ 3,051	-24.9%	\$ 21,627	\$ 24,949	-13.3%
Higher Education Fund (0.1% of TSH)	\$ 2,291	\$ 3,051	-24.9%	\$ 21,627	\$ 24,949	-13.3%
KY General Fund (0.75% of TSH)	\$ 17,183	\$ 22,885	-24.9%	\$ 162,202	\$ 187,117	-13.3%
Total KY Excise Tax (3% of TSH)	\$ 68,732	\$ 91,539	-24.9%	\$ 648,809	\$ 748,469	-13.3%

Ellis Park Live and Simulcast Wagering Report for February, 2018
Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				31	30	3.3%
On-Track Handle (OTH)				\$ 4,784,068	\$ 4,665,126	2.5%
Less: Return to Public				\$ 3,805,634	\$ 3,712,044	
Less: Breakage				\$ 38,662	\$ 34,936	
Gross Commission				\$ 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%
Total KY Excise Tax (1.5% of OTH)				\$ 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%
Net Commission				\$ 844,091	\$ 824,843	2.3%
% of On-Track Handle				17.64%	17.68%	
Off-Track Handle on Kentucky Races From						
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%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,192,055	\$ 1,299,995	-8.3%	\$ 10,515,544	\$ 11,022,310	-4.6%
Standardbred Simulcast Handle (SBSH)	\$ 92,810	\$ 81,312	14.1%	\$ 771,991	\$ 818,025	-5.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,334	\$ 535	149.5%	\$ 50,779	\$ 34,429	47.5%
All-Breed Total Simulcast Handle (TSH)	\$ 1,286,199	\$ 1,381,842	-6.9%	\$ 11,338,313	\$ 11,874,764	-4.5%
TB Development Fund (2% of TBSH)	\$ 23,841	\$ 26,000	-8.3%	\$ 210,311	\$ 220,446	-4.6%
SB Development Fund (2% of SBSH)	\$ 1,856	\$ 1,626	14.1%	\$ 15,440	\$ 16,361	-5.6%
QH/Other Development Fund (2% of QSHS)	\$ 27	\$ 11	149.5%	\$ 1,016	\$ 689	47.5%
Equine Industry Program (0.05% of TSH)	\$ 643	\$ 691	-6.9%	\$ 5,669	\$ 5,937	-4.5%
Equine Drug Research (0.1% of TSH)	\$ 1,286	\$ 1,382	-6.9%	\$ 11,338	\$ 11,875	-4.5%
Higher Education Fund (0.1% of TSH)	\$ 1,286	\$ 1,382	-6.9%	\$ 11,338	\$ 11,875	-4.5%
KY General Fund (0.75% of TSH)	\$ 9,646	\$ 10,364	-6.9%	\$ 85,037	\$ 89,061	-4.5%
Total KY Excise Tax (3% of TSH)	\$ 38,586	\$ 41,455	-6.9%	\$ 340,149	\$ 356,243	-4.5%

Keeneland Live and Simulcast Wagering Report for February, 2018
Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 17,582,871	\$ 17,793,419	-1.2%
Less: Return to Public				\$ 14,005,591	\$ 14,545,015	
Less: Breakage				\$ 116,362	\$ 119,580	
Gross Commission				\$ 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%
Total KY Excise Tax (1.5% of OTH)				\$ 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%
Net Commission				\$ 3,109,261	\$ 2,772,955	12.1%
% of On-Track Handle				17.68%	15.58%	
Off-Track Handle on Kentucky Races From						
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%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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)	\$ 2,834,515	\$ 2,597,435	9.1%	\$ 22,976,168	\$ 24,366,926	-5.7%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 2,203	\$ 2,241	-1.7%	\$ 92,153	\$ 76,258	20.8%
All-Breed Total Simulcast Handle (TSH)	\$ 2,836,718	\$ 2,599,676	9.1%	\$ 23,068,320	\$ 24,443,184	-5.6%
TB Development Fund (2% of TBSH)	\$ 56,690	\$ 51,949	9.1%	\$ 459,523	\$ 487,339	-5.7%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 44	\$ 45	-1.7%	\$ 1,843	\$ 1,525	20.8%
Equine Industry Program (0.05% of TSH)	\$ 1,418	\$ 1,300	9.1%	\$ 11,534	\$ 12,222	-5.6%
Equine Drug Research (0.1% of TSH)	\$ 2,837	\$ 2,600	9.1%	\$ 23,068	\$ 24,443	-5.6%
Higher Education Fund (0.1% of TSH)	\$ 2,837	\$ 2,600	9.1%	\$ 23,068	\$ 24,443	-5.6%
KY General Fund (0.75% of TSH)	\$ 21,275	\$ 19,498	9.1%	\$ 173,012	\$ 183,324	-5.6%
Total KY Excise Tax (3% of TSH)	\$ 85,102	\$ 77,990	9.1%	\$ 692,050	\$ 733,296	-5.6%

Kentucky Downs Live and Simulcast Wagering Report for February, 2018

Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	5	
On-Track Handle (OTH)				\$ 1,028,952	\$ 929,409	10.7%
Less: Return to Public				\$ 843,648	\$ 761,082	
Less: Breakage				\$ 6,173	\$ 6,486	
Gross Commission				\$ 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%
Total KY Excise Tax (1.5% of OTH)				\$ 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%
Net Commission				\$ 158,552	\$ 143,253	10.7%
% of On-Track Handle				15.41%	15.41%	
Off-Track Handle on Kentucky Races From						
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%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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)	\$ 1,072,218	\$ 806,277	33.0%	\$ 7,806,046	\$ 7,422,980	5.2%
Standardbred Simulcast Handle (SBSH)	\$ 116,616	\$ 61,350	90.1%	\$ 626,471	\$ 451,944	38.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 18,463	\$ 13,611	35.6%	\$ 195,449	\$ 178,489	9.5%
All-Breed Total Simulcast Handle (TSH)	\$ 1,207,298	\$ 881,238	37.0%	\$ 8,627,966	\$ 8,053,413	7.1%
TB Development Fund (2% of TBSH)	\$ 21,444	\$ 16,126	33.0%	\$ 156,121	\$ 148,460	5.2%
SB Development Fund (2% of SBSH)	\$ 2,332	\$ 1,227	90.1%	\$ 12,529	\$ 9,039	38.6%
QH/Other Development Fund (2% of QSHS)	\$ 369	\$ 272	35.6%	\$ 3,909	\$ 3,570	9.5%
Equine Industry Program (0.05% of TSH)	\$ 604	\$ 441	37.0%	\$ 4,314	\$ 4,027	7.1%
Equine Drug Research (0.1% of TSH)	\$ 1,207	\$ 881	37.0%	\$ 8,628	\$ 8,053	7.1%
Higher Education Fund (0.1% of TSH)	\$ 1,207	\$ 881	37.0%	\$ 8,628	\$ 8,053	7.1%
KY General Fund (0.75% of TSH)	\$ 9,055	\$ 6,609	37.0%	\$ 64,710	\$ 60,401	7.1%
Total KY Excise Tax (3% of TSH)	\$ 36,219	\$ 26,437	37.0%	\$ 258,839	\$ 241,602	7.1%

The Red Mile Live and Simulcast Wagering Report for February, 2018
Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	32	
On-Track Handle (OTH)				\$ 1,353,611	\$ 1,291,452	4.8%
Less: Return to Public				\$ 1,040,616	\$ 994,372	
Less: Breakage				\$ 2,392	\$ 4,008	
Gross Commission				\$ 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%
Total KY Excise Tax (1.75% of OTH)				\$ 23,688	\$ 22,600	4.8%
% of Gross Commission				7.63%	7.71%	
Net Commission				\$ 286,914	\$ 270,471	6.1%
% of On-Track Handle				21.20%	20.94%	
Off-Track Handle on Kentucky Races From						
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%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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)	\$ 1,194,798	\$ 1,977,336	-39.6%	\$ 13,906,203	\$ 14,647,229	-5.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,004	\$ 20,392	-26.4%	\$ 193,518	\$ 158,889	21.8%
All-Breed Total Simulcast Handle (TSH)	\$ 1,209,802	\$ 1,997,728	-39.4%	\$ 14,099,721	\$ 14,806,118	-4.8%

Thunder Ridge Live and Simulcast Wagering Report for February, 2018
Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% 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	\$ 1,002,995	-68.1%
Standardbred Simulcast Handle (SBSH)				\$ 78,485	\$ 202,329	-61.2%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 70	\$ 3,788	-98.2%
All-Breed Total Simulcast Handle (TSH)				\$ 398,192	\$ 1,209,111	-67.1%

Turfway Park Live and Simulcast Wagering Report for February, 2018
Live Racing

	February-18	February-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	12	16	-25.0%	39	51	-23.5%
On-Track Handle (OTH)	\$ 711,568	\$ 826,485	-13.9%	\$ 2,147,923	\$ 2,858,976	-24.9%
Less: Return to Public	\$ 566,493	\$ 657,617		\$ 1,711,048	\$ 2,276,914	
Less: Breakage	\$ 4,894	\$ 5,724		\$ 13,511	\$ 18,570	
Gross Commission	\$ 140,181	\$ 163,145	-14.1%	\$ 423,364	\$ 563,491	-24.9%
TB Development Fund (0.75% of OTH)	\$ 5,337	\$ 6,199	-13.9%	\$ 16,109	\$ 21,442	-24.9%
Equine Industry Program (0.2% of OTH)	\$ 1,423	\$ 1,653	-13.9%	\$ 4,296	\$ 5,718	-24.9%
Equine Drug Research (0.1% of OTH)	\$ 712	\$ 826	-13.9%	\$ 2,148	\$ 2,859	-24.9%
Higher Education Fund (0.1% of OTH)	\$ 712	\$ 826	-13.9%	\$ 2,148	\$ 2,859	-24.9%
KY General Fund (0.35% of OTH)	\$ 2,490	\$ 2,893	-13.9%	\$ 7,518	\$ 10,006	-24.9%
Total KY Excise Tax (1.5% of OTH)	\$ 10,674	\$ 12,397	-13.9%	\$ 32,219	\$ 42,885	-24.9%
% of Gross Commission	7.61%	7.60%		7.61%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 3,558	\$ 4,132	-13.9%	\$ 10,740	\$ 14,295	-24.9%
Net Commission	\$ 125,950	\$ 146,615	-14.1%	\$ 380,406	\$ 506,312	-24.9%
% of On-Track Handle	17.70%	17.74%		17.71%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 323,061	\$ 423,448	-23.7%	\$ 1,080,648	\$ 1,611,513	-32.9%
Kentucky Licensed ADW's	\$ 559,741	\$ 758,208	-26.2%	\$ 2,047,935	\$ 2,783,526	-26.4%
Other Sources	\$ 13,332,572	\$ 19,801,918	-32.7%	\$ 47,127,695	\$ 68,678,686	-31.4%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 14,926,942	\$ 21,810,059	-31.6%	\$ 52,404,201	\$ 75,932,700	-31.0%
Average Daily Handle - On Track	\$ 59,297	\$ 51,655	14.8%	\$ 55,075	\$ 56,058	-1.8%
Average Daily Handle - All Sources	\$ 1,243,912	\$ 1,363,129	-8.7%	\$ 1,343,697	\$ 1,488,876	-9.8%
Simulcast Wagering on Other Tracks						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,995,304	\$ 1,934,254	3.2%	\$ 13,011,193	\$ 15,828,157	-17.8%
Standardbred Simulcast Handle (SBSH)	\$ 36,650	\$ 60,982	-39.9%	\$ 369,884	\$ 468,961	-21.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 18,022	\$ 8,290	117.4%	\$ 129,520	\$ 105,453	22.8%
All-Breed Total Simulcast Handle (TSH)	\$ 2,049,976	\$ 2,003,526	2.3%	\$ 13,510,596	\$ 16,402,571	-17.6%
TB Development Fund (2% of TBSH)	\$ 39,906	\$ 38,685	3.2%	\$ 260,224	\$ 316,563	-17.8%
SB Development Fund (2% of SBSH)	\$ 733	\$ 1,220	-39.9%	\$ 7,398	\$ 9,379	-21.1%
QH/Other Development Fund (2% of QSHS)	\$ 360	\$ 166	117.4%	\$ 2,590	\$ 2,109	22.8%
Equine Industry Program (0.05% of TSH)	\$ 1,025	\$ 1,002	2.3%	\$ 6,755	\$ 8,201	-17.6%
Equine Drug Research (0.1% of TSH)	\$ 2,050	\$ 2,004	2.3%	\$ 13,511	\$ 16,403	-17.6%
Higher Education Fund (0.1% of TSH)	\$ 2,050	\$ 2,004	2.3%	\$ 13,511	\$ 16,403	-17.6%
KY General Fund (0.75% of TSH)	\$ 15,375	\$ 15,026	2.3%	\$ 101,329	\$ 123,019	-17.6%
Total KY Excise Tax (3% of TSH)	\$ 61,499	\$ 60,106	2.3%	\$ 405,318	\$ 492,077	-17.6%

Kentucky Resident Advance Deposit Wagering Report for February, 2018

	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 559,741	\$ 758,208	-26.2%	\$ 21,303,199	\$ 20,934,446	1.8%
Total Out-of-State Handle	\$ 13,109,955	\$ 10,611,085	23.5%	\$ 106,713,771	\$ 94,580,518	12.8%
Total ADW Handle (TAH)	\$ 13,669,696	\$ 11,369,293	20.2%	\$ 128,016,970	\$ 115,514,964	10.8%
Host Track (42.5% Allocation)	\$ 29,048	\$ 24,160	20.2%	\$ 272,036	\$ 245,469	10.8%
Purse (42.5% Allocation)	\$ 29,048	\$ 24,160	20.2%	\$ 272,036	\$ 245,469	10.8%
KY General Fund (15% Allocation)	\$ 10,252	\$ 8,527	20.2%	\$ 96,013	\$ 86,636	10.8%
Total KY Excise Tax (0.5% of TAH)	\$ 68,348	\$ 56,846	20.2%	\$ 640,085	\$ 577,575	10.8%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for February, 2018

AmWest Entertainment

	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 592	\$ 1,975	-70.0%	\$ 36,851	\$ 47,400	-22.3%
Total Out-of-State Handle	\$ 35,767	\$ 46,285	-22.7%	\$ 337,493	\$ 433,251	-22.1%
Total Handle	\$ 36,359	\$ 48,260	-24.7%	\$ 374,344	\$ 480,650	-22.1%
Host Track (42.5% Allocation)	\$ 77	\$ 103	-24.7%	\$ 795	\$ 1,021	-22.1%
Purse (42.5% Allocation)	\$ 77	\$ 103	-24.7%	\$ 795	\$ 1,021	-22.1%
KY General Fund (15% Allocation)	\$ 27	\$ 36	-24.7%	\$ 281	\$ 360	-22.1%
Total KY Excise Tax (0.5% of TAH)	\$ 182	\$ 241	-24.7%	\$ 1,872	\$ 2,403	-22.1%

Ebet

	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,297	\$ 4,071	-68.2%	\$ 22,299	\$ 22,467	-0.7%
Total Out-of-State Handle	\$ 31,116	\$ 45,963	-32.3%	\$ 532,730	\$ 472,723	12.7%
Total Handle	\$ 32,413	\$ 50,034	-35.2%	\$ 555,029	\$ 495,190	12.1%
Host Track (42.5% Allocation)	\$ 69	\$ 106	-35.2%	\$ 1,179	\$ 1,052	12.1%
Purse (42.5% Allocation)	\$ 69	\$ 106	-35.2%	\$ 1,179	\$ 1,052	12.1%
KY General Fund (15% Allocation)	\$ 24	\$ 38	-35.2%	\$ 416	\$ 371	12.1%
Total KY Excise Tax (0.5% of TAH)	\$ 162	\$ 250	-35.2%	\$ 2,775	\$ 2,476	12.1%

Horse Races Now

	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 34			\$ 549		
Total Out-of-State Handle	\$ 53			\$ 743		
Total Handle	\$ 87			\$ 1,292		
Host Track (42.5% Allocation)	\$ 0			\$ 3		
Purse (42.5% Allocation)	\$ 0			\$ 3		
KY General Fund (15% Allocation)	\$ 0			\$ 1		
Total KY Excise Tax (0.5% of TAH)	\$ 0			\$ 6		

Kentucky Resident Advance Deposit Wagering Report for February, 2018 (Cont)

Lien Games	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 396	\$ 13,243	-97.0%	\$ 43,211	\$ 240,041	-82.0%
Total Out-of-State Handle	\$ 12,926	\$ 231,510	-94.4%	\$ 127,789	\$ 2,154,859	-94.1%
Total Handle	\$ 13,322	\$ 244,753	-94.6%	\$ 171,000	\$ 2,394,900	-92.9%
Host Track (42.5% Allocation)	\$ 28	\$ 520	-94.6%	\$ 363	\$ 5,089	-92.9%
Purse (42.5% Allocation)	\$ 28	\$ 520	-94.6%	\$ 363	\$ 5,089	-92.9%
KY General Fund (15% Allocation)	\$ 10	\$ 184	-94.6%	\$ 128	\$ 1,796	-92.9%
Total KY Excise Tax (0.5% of TAH)	\$ 67	\$ 1,224	-94.6%	\$ 855	\$ 11,975	-92.9%

NYRA Bets	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 4,919	\$ 999	392.5%	\$ 152,307	\$ 4,604	3208.3%
Total Out-of-State Handle	\$ 136,534	\$ 29,714	359.5%	\$ 1,172,402	\$ 86,059	1262.3%
Total Handle	\$ 141,453	\$ 30,712	360.6%	\$ 1,324,709	\$ 90,663	1361.1%
Host Track (42.5% Allocation)	\$ 301	\$ 65	360.6%	\$ 2,815	\$ 193	1361.1%
Purse (42.5% Allocation)	\$ 301	\$ 65	360.6%	\$ 2,815	\$ 193	1361.1%
KY General Fund (15% Allocation)	\$ 106	\$ 23	360.6%	\$ 994	\$ 68	1361.1%
Total KY Excise Tax (0.5% of TAH)	\$ 707	\$ 154	360.6%	\$ 6,624	\$ 453	1361.1%

TVG	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 205,407	\$ 271,430	-24.3%	\$ 5,397,589	\$ 4,999,918	8.0%
Total Out-of-State Handle	\$ 4,602,732	\$ 3,463,638	32.9%	\$ 36,653,156	\$ 31,067,981	18.0%
Total Handle	\$ 4,808,139	\$ 3,735,068	28.7%	\$ 42,050,745	\$ 36,067,900	16.6%
Host Track (42.5% Allocation)	\$ 10,217	\$ 7,937	28.7%	\$ 89,358	\$ 76,644	16.6%
Purse (42.5% Allocation)	\$ 10,217	\$ 7,937	28.7%	\$ 89,358	\$ 76,644	16.6%
KY General Fund (15% Allocation)	\$ 3,606	\$ 2,801	28.7%	\$ 31,538	\$ 27,051	16.6%
Total KY Excise Tax (0.5% of TAH)	\$ 24,041	\$ 18,675	28.7%	\$ 210,254	\$ 180,339	16.6%

Kentucky Resident Advance Deposit Wagering Report for February, 2018 (Cont)

Twin Spires	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 294,415	\$ 406,268	-27.5%	\$ 12,928,434	\$ 12,331,040	4.8%
Total Out-of-State Handle	\$ 6,524,579	\$ 5,654,456	15.4%	\$ 55,585,327	\$ 47,926,847	16.0%
Total Handle	\$ 6,818,994	\$ 6,060,723	12.5%	\$ 68,513,761	\$ 60,257,886	13.7%
Host Track (42.5% Allocation)	\$ 14,490	\$ 12,879	12.5%	\$ 145,592	\$ 128,048	13.7%
Purse (42.5% Allocation)	\$ 14,490	\$ 12,879	12.5%	\$ 145,592	\$ 128,048	13.7%
KY General Fund (15% Allocation)	\$ 5,114	\$ 4,546	12.5%	\$ 51,385	\$ 45,193	13.7%
Total KY Excise Tax (0.5% of TAH)	\$ 34,095	\$ 30,304	12.5%	\$ 342,569	\$ 301,289	13.7%

Watch and Wager	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 723			\$ 6,410	\$ 2	320410.0%
Total Out-of-State Handle	\$ 11,276	\$ 2,588	335.7%	\$ 77,385	\$ 3,286	2254.9%
Total Handle	\$ 11,999	\$ 2,588	363.6%	\$ 83,795	\$ 3,288	2448.4%
Host Track (42.5% Allocation)	\$ 25	\$ 5	363.6%	\$ 178	\$ 7	2448.4%
Purse (42.5% Allocation)	\$ 25	\$ 5	363.6%	\$ 178	\$ 7	2448.4%
KY General Fund (15% Allocation)	\$ 9	\$ 2	363.6%	\$ 63	\$ 2	2448.4%
Total KY Excise Tax (0.5% of TAH)	\$ 60	\$ 13	363.6%	\$ 419	\$ 16	2448.4%

Xpressbet	Feb-18	Feb-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 51,960	\$ 60,222	-13.7%	\$ 2,715,549	\$ 3,288,975	-17.4%
Total Out-of-State Handle	\$ 1,754,971	\$ 1,136,932	54.4%	\$ 12,226,746	\$ 12,435,512	-1.7%
Total Handle	\$ 1,806,931	\$ 1,197,154	50.9%	\$ 14,942,295	\$ 15,724,487	-5.0%
Host Track (42.5% Allocation)	\$ 3,840	\$ 2,544	50.9%	\$ 31,752	\$ 33,415	-5.0%
Purse (42.5% Allocation)	\$ 3,840	\$ 2,544	50.9%	\$ 31,752	\$ 33,415	-5.0%
KY General Fund (15% Allocation)	\$ 1,355	\$ 898	50.9%	\$ 11,207	\$ 11,793	-5.0%
Total KY Excise Tax (0.5% of TAH)	\$ 9,035	\$ 5,986	50.9%	\$ 74,711	\$ 78,622	-5.0%

Kentucky Historical Horse Racing Report for February, 2018

	February-18	February-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 92,350,660	\$ 79,492,598	16.2%	\$ 677,289,182	\$ 576,900,762	17.4%
Less: Returned to Public	\$ 84,993,698	\$ 73,276,346	16.0%	\$ 623,826,262	\$ 531,597,390	17.3%
Less: Breakage	\$ 63,995	\$ 24,045		\$ 472,381	\$ 187,152	
Less: Settlement	\$ 73,942	\$ 1,375		\$ 276,084	\$ 182,722	
Gross Commission	\$ 7,219,024	\$ 6,190,832	16.6%	\$ 52,714,455	\$ 44,933,498	17.3%
TB Development Fund (See Note 1)	\$ 601,428	\$ 509,460	18.1%	\$ 4,386,228	\$ 3,686,331	19.0%
SB Development Fund (See Note 2)	\$ 121,602	\$ 115,646	5.2%	\$ 924,588	\$ 853,899	8.3%
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)	\$ 662,229	\$ 567,283	16.7%	\$ 3,558,522	\$ 2,823,281	26.0%
Total KY Excise Tax (1.5% of Total Handle)	\$ 1,385,260	\$ 1,192,389	16.2%	\$ 10,159,338	\$ 8,653,511	17.4%
% of Gross Commission	19.2%	19.3%		19.3%	19.3%	
Net Commission	\$ 5,833,764	\$ 4,998,443	16.7%	\$ 42,555,117	\$ 36,279,985	17.3%
% of Total Handle	6.32%	6.29%		6.28%	6.29%	
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Number of HHR Terminals	1,834	1,706	7.5%	1,834	1,706	7.5%
Average Daily Handle	\$ 3,298,238	\$ 2,839,021	16.2%	\$ 2,787,198	\$ 2,374,077	17.4%
Handle / Day / Machine	\$ 1,798	\$ 1,664	8.1%	\$ 1,520	\$ 1,392	9.2%
Gross Commission / Day / Machine	\$ 141	\$ 130	8.5%	\$ 118	\$ 108	9.1%

	February-18	Jan-18	% Change	Since Inception
Total Handle	\$ 92,350,660	\$ 77,773,828	18.7%	Total Handle \$3,336,499,238
Total Kentucky Excise Tax	\$ 1,385,260	\$ 1,166,607	18.7%	Total Kentucky Excise Tax \$50,047,489
Average Daily Handle	\$ 3,298,238	\$ 2,508,833	31.5%	Total KY General Fund \$16,197,822

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 February, 2018

	February-18	February-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 7,180,509	\$ 4,504,883	59.4%	\$ 53,161,241	\$ 52,638,874	1.0%
Less: Returned to Public	\$ 6,575,784	\$ 4,128,854	59.3%	\$ 48,770,035	\$ 48,302,461	1.0%
Less: Breakage	\$ 940	\$ 364		\$ 5,711	\$ 28,491	
Less: Settlement	\$ 27,597	\$ 10,845		\$ 144,739	\$ 213,874	
Gross Commission	<u>\$ 576,189</u>	<u>\$ 364,820</u>	57.9%	<u>\$ 4,240,756</u>	<u>\$ 4,094,048</u>	3.6%
TB Development Fund (See Note 1)	\$ 53,854	\$ 33,787	59.4%	\$ 398,709	\$ 394,792	1.0%
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)	\$ 53,854	\$ 33,787	59.4%	\$ 297,758	\$ 254,005	17.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 107,708</u>	<u>\$ 67,573</u>	59.4%	<u>\$ 797,419</u>	<u>\$ 789,583</u>	1.0%
% of Gross Commission	18.7%	18.5%		18.8%	19.3%	
Net Commission	\$ 468,481	\$ 297,247	57.6%	\$ 3,443,337	\$ 3,304,464	4.2%
% of Total Handle	6.52%	6.60%		6.48%	6.28%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 256,447	\$ 160,889	59.4%	\$ 218,771	\$ 219,329	-0.3%
Handle / Day / Machine	\$ 1,433	\$ 899	59.4%	\$ 1,222	\$ 1,225	-0.3%
Gross Commission / Day / Machine	\$ 115	\$ 73	57.9%	\$ 97	\$ 95	3.2%

	February-18	Jan-18	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 7,180,509	\$ 6,268,447	14.6%	Total Handle	\$302,939,466
Total Kentucky Excise Tax	\$ 107,708	\$ 94,027	14.6%	Total Kentucky Excise Tax	\$4,544,092
Average Daily Handle	\$ 256,447	\$ 202,208	26.8%	Total KY General Fund	\$1,498,487

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 February, 2018

	February-18	February-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 24,320,492	\$ 23,129,296	5.2%	\$ 184,917,652	\$ 170,779,847	8.3%
Less: Returned to Public	\$ 22,366,054	\$ 21,403,388	4.5%	\$ 170,930,521	\$ 157,994,158	8.2%
Less: Breakage	\$ 52,434	\$ 18,383		\$ 381,081	\$ 120,504	
Less: Settlement	\$ 142,366	\$ 11,004		\$ 56,316	\$ 37,368	
Gross Commission	<u>\$ 1,759,637</u>	<u>\$ 1,696,522</u>	3.7%	<u>\$ 13,549,734</u>	<u>\$ 12,627,816</u>	7.3%
TB Development Fund (See Note 1)	\$ 91,202	\$ 86,735	5.2%	\$ 693,441	\$ 640,424	8.3%
SB Development Fund (See Note 2)	\$ 121,602	\$ 115,646	5.2%	\$ 924,588	\$ 853,899	8.3%
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)	\$ 152,003	\$ 144,558	5.2%	\$ 806,013	\$ 676,317	19.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 364,807</u>	<u>\$ 346,939</u>	5.2%	<u>\$ 2,773,765</u>	<u>\$ 2,561,698</u>	8.3%
% of Gross Commission	20.7%	20.5%		20.5%	20.3%	
Net Commission	\$ 1,394,830	\$ 1,349,583	3.4%	\$ 10,775,969	\$ 10,066,118	7.1%
% of Total Handle	5.74%	5.83%		5.83%	5.89%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 868,589	\$ 826,046	5.2%	\$ 760,978	\$ 702,798	8.3%
Handle / Day / Machine	\$ 963	\$ 916	5.2%	\$ 844	\$ 779	8.3%
Gross Commission / Day / Machine	\$ 70	\$ 67	3.7%	\$ 62	\$ 58	6.9%

	February-18	Jan-18	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 24,320,492	\$ 20,687,259	17.6%	Total Handle	\$614,727,166
Total Kentucky Excise Tax	\$ 364,807	\$ 310,309	17.6%	Total Kentucky Excise Tax	\$9,220,907
Average Daily Handle	\$ 868,589	\$ 667,331	30.2%	Total KY General Fund	\$2,873,321

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 February, 2018

	February-18	February-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 60,849,659	\$ 51,858,419	17.3%	\$ 439,210,288	\$ 353,482,040	24.3%
Less: Returned to Public	\$ 56,051,860	\$ 47,744,104	17.4%	\$ 404,125,706	\$ 325,300,770	24.2%
Less: Breakage	\$ 10,621	\$ 5,299		\$ 85,589	\$ 38,157	
Less: Settlement	\$ (96,021)	\$ (20,474)		\$ 75,028	\$ (68,521)	
Gross Commission	<u>\$ 4,883,199</u>	<u>\$ 4,129,490</u>	18.3%	<u>\$ 34,923,964</u>	<u>\$ 28,211,634</u>	23.8%
TB Development Fund (See Note 1)	\$ 456,372	\$ 388,938	17.3%	\$ 3,294,077	\$ 2,651,115	24.3%
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)	\$ 456,372	\$ 388,938	17.3%	\$ 2,454,750	\$ 1,892,959	29.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 912,745</u>	<u>\$ 777,876</u>	17.3%	<u>\$ 6,588,154</u>	<u>\$ 5,302,231</u>	24.3%
% of Gross Commission	18.7%	18.8%		18.9%	18.8%	
Net Commission	\$ 3,970,454	\$ 3,351,614	18.5%	\$ 28,335,811	\$ 22,909,403	23.7%
% of Total Handle	6.53%	6.46%		6.45%	6.48%	

	February-18	Jan-18	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 60,849,659	\$ 50,818,122	19.7%	Total Handle	\$2,418,832,607
Total Kentucky Excise Tax	\$ 912,745	\$ 762,272	19.7%	Total Kentucky Excise Tax	\$36,282,489
Average Daily Handle	\$ 2,173,202	\$ 1,639,294	32.6%	Total KY General Fund	\$11,826,015

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.