

Kentucky Pari-Mutuel Excise Tax and BIF by Source For Fiscal Year 2019 (Through February 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 FY-19	
	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	Total Excise Tax
Live	\$257,924	2.7%	\$17,362	1.7%			\$71,558	9.4%	\$35,779	8.3%	\$35,779	8.3%	\$171,949	100.0%					\$121,754	1.6%	\$712,105	3.4%
Blue Grass Downs																						
Churchill Downs	\$79,040	0.8%					\$21,077	2.8%	\$10,539	2.5%	\$10,539	2.5%	\$52,693	30.6%					\$36,885	0.5%	\$210,773	1.0%
Ellis Park	\$30,979	0.3%					\$8,261	1.1%	\$4,130	1.0%	\$4,130	1.0%	\$20,652	12.0%					\$14,457	0.2%	\$82,610	0.4%
Keeneland	\$123,149	1.3%					\$32,840	4.3%	\$16,420	3.8%	\$16,420	3.8%	\$82,099	47.7%					\$57,470	0.7%	\$328,397	1.6%
Kentucky Downs	\$8,387	0.1%					\$2,237	0.3%	\$1,118	0.3%	\$1,118	0.3%	\$5,591	3.3%					\$3,914	0.0%	\$22,366	0.1%
The Red Mile			\$17,362	1.7%			\$2,778	0.4%	\$1,389	0.3%	\$1,389	0.3%							\$1,389	0.0%	\$24,307	0.1%
Thunder Ridge																						
Turfway Park	\$16,369	0.2%					\$4,365	0.6%	\$2,183	0.5%	\$2,183	0.5%	\$10,913	6.3%					\$7,639	0.1%	\$43,652	0.2%
Simulcast	\$1,410,596	14.8%	\$36,140	3.5%	\$9,457	100.0%	\$36,405	4.8%	\$72,810	17.0%	\$72,810	17.0%							\$546,072	7.0%	\$2,184,288	10.5%
Blue Grass Downs																						
Churchill Downs	\$379,626	4.0%	\$1,671	0.2%	\$3,464	36.6%	\$9,619	1.3%	\$19,238	4.5%	\$19,238	4.5%							\$144,285	1.8%	\$577,141	2.8%
Ellis Park	\$198,588	2.1%	\$17,837	1.7%	\$50	0.5%	\$5,412	0.7%	\$10,824	2.5%	\$10,824	2.5%							\$81,178	1.0%	\$324,713	1.6%
Keeneland	\$452,179	4.7%			\$1,467	15.5%	\$11,341	1.5%	\$22,682	5.3%	\$22,682	5.3%							\$170,117	2.2%	\$680,468	3.3%
Kentucky Downs	\$139,182	1.5%	\$10,122	1.0%	\$3,164	33.5%	\$3,812	0.5%	\$7,623	1.8%	\$7,623	1.8%							\$57,176	0.7%	\$228,702	1.1%
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$241,021	2.5%	\$6,509	0.6%	\$1,311	13.9%	\$6,221	0.8%	\$12,442	2.9%	\$12,442	2.9%							\$93,316	1.2%	\$373,263	1.8%
ADW														\$295,944	100.0%	\$295,944	100.0%		\$104,451	1.3%	\$696,340	3.3%
AmWest Entertainment														\$685	0.2%	\$685	0.2%		\$242	0.0%	\$1,613	0.0%
eBet Technologies														\$1,774	0.6%	\$1,774	0.6%		\$626	0.0%	\$4,175	0.0%
Horse Races Now														\$10	0.0%	\$10	0.0%		\$4	0.0%	\$24	0.0%
Lien Games														\$216	0.1%	\$216	0.1%		\$76	0.0%	\$508	0.0%
NYRA Bets														\$5,283	1.8%	\$5,283	1.8%		\$1,865	0.0%	\$12,431	0.1%
TVG														\$92,583	31.3%	\$92,583	31.3%		\$32,676	0.4%	\$217,842	1.0%
TwinSpires														\$153,855	52.0%	\$153,855	52.0%		\$54,302	0.7%	\$362,012	1.7%
Watch And Wager														\$255	0.1%	\$255	0.1%		\$90	0.0%	\$599	0.0%
XpressBet														\$41,283	13.9%	\$41,283	13.9%		\$14,570	0.2%	\$97,135	0.5%
HHR	\$7,868,980	82.5%	\$990,272	94.9%			\$650,000	85.8%	\$320,000	74.7%	\$320,000	74.7%							\$7,074,115	90.2%	\$17,223,367	82.7%
Derby City Gaming	\$2,357,247	24.7%					\$52,856	7.0%	\$26,021	6.1%	\$26,022	6.1%							\$2,252,348	28.7%	\$4,714,494	22.6%
Ellis Park	\$457,756	4.8%					\$45,123	6.0%	\$22,214	5.2%	\$22,214	5.2%							\$368,204	4.7%	\$915,512	4.4%
Keeneland/Red Mile	\$742,704	7.8%	\$990,272	94.9%			\$136,605	18.0%	\$67,251	15.7%	\$67,251	15.7%							\$966,732	12.3%	\$2,970,816	14.3%
Kentucky Downs	\$4,311,273	45.2%					\$415,416	54.8%	\$204,513	47.7%	\$204,513	47.7%							\$3,486,831	44.4%	\$8,622,546	41.4%
Grand Total	\$9,537,499	100.0%	\$1,043,774	100.0%	\$9,457	100.0%	\$757,963	100.0%	\$428,588	100.0%	\$428,588	100.0%	\$171,949	100.0%	\$295,944	100.0%	\$295,944	100.0%	\$7,846,392	100.0%	\$20,816,099	100.0%



Kentucky Handle and Excise Tax Report for February, 2019

	February-19	February-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	10	12	-16.7%	158	161	-1.9%
On-Track Live Handle	\$ 563,760	\$ 711,568	-20.8%	\$ 35,778,852	\$ 37,917,206	-5.6%
On-Track Simulcast Handle	\$ 10,591,884	\$ 11,332,793	-6.5%	\$ 87,776,788	\$ 95,448,446	-8.0%
Kentucky Resident ADW Handle	\$ 14,131,852	\$ 13,692,041	3.2%	\$ 139,267,936	\$ 126,136,288	10.4%
Historical Horse Racing Handle	\$ 188,558,852	\$ 92,350,660	104.2%	\$ 1,148,224,460	\$ 677,289,182	69.5%
Total Taxable Handle	\$ 213,846,347	\$ 118,087,061	81.1%	\$ 1,411,048,036	\$ 936,791,122	50.6%
TB Development Fund	\$ 1,492,748	\$ 794,049	88.0%	\$ 9,537,499	\$ 6,174,722	54.5%
SB Development Fund	\$ 135,498	\$ 126,786	6.9%	\$ 1,043,774	\$ 978,128	6.7%
QH/Arabian Development Fund	\$ 738	\$ 957	-22.8%	\$ 9,457	\$ 12,588	-24.9%
Backside Improvement Fund	\$ 2,819	\$ 3,558	-20.8%	\$ 171,949	\$ 182,786	-5.9%
Equine Industry Program	\$ 5,569	\$ 6,259	-11.0%	\$ 757,963	\$ 764,920	-0.9%
Equine Drug Research	\$ 9,447	\$ 10,383	-9.0%	\$ 428,588	\$ 436,089	-1.7%
Higher Education Fund	\$ 9,447	\$ 10,383	-9.0%	\$ 428,588	\$ 436,089	-1.7%
ADW Host Track Allocation (Note 1)	\$ 30,030	\$ 29,096	3.2%	\$ 295,944	\$ 268,040	10.4%
ADW Purse Allocation (Note 1)	\$ 30,030	\$ 29,096	3.2%	\$ 295,944	\$ 268,040	10.4%
KY General Fund	\$ 1,460,479	\$ 747,523	95.4%	\$ 7,846,392	\$ 4,368,726	79.6%
Total KY Excise Tax	\$ 3,176,805	\$ 1,758,089	80.7%	\$ 20,816,099	\$ 13,890,128	49.9%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for February, 2019

Live Racing

	February-19	February-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	10	12	-16.7%	158	161	-1.9%
On-Track Handle on All Kentucky Races (OTH)	\$ 563,760	\$ 711,568	-20.8%	\$ 35,778,852	\$ 37,917,206	-5.6%
Less: Return to Public	\$ 449,236	\$ 566,493		\$ 28,693,131	\$ 30,171,092	
Less: Breakage	\$ 4,000	\$ 4,894		\$ 232,086	\$ 247,559	
Gross Commission	<u>\$ 110,524</u>	<u>\$ 140,181</u>	-21.2%	<u>\$ 6,853,635</u>	<u>\$ 7,498,556</u>	-8.6%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 4,228	\$ 5,337	-20.8%	\$ 257,924	\$ 274,179	-5.9%
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	\$ 1,423	-20.8%	\$ 71,558	\$ 75,834	-5.6%
Equine Drug Research (0.1% of OTH)	\$ 564	\$ 712	-20.8%	\$ 35,779	\$ 37,917	-5.6%
Higher Education Fund (0.1% of OTH)	\$ 564	\$ 712	-20.8%	\$ 35,779	\$ 37,917	-5.6%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 1,973	\$ 2,490	-20.8%	\$ 121,754	\$ 129,310	-5.8%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 8,456</u>	<u>\$ 10,674</u>	-20.8%	<u>\$ 540,155</u>	<u>\$ 572,158</u>	-5.6%
% of Gross Commission	7.65%	7.61%		7.88%	7.63%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 2,819	\$ 3,558	-20.8%	\$ 171,949	\$ 182,786	-5.9%
Net Commission	\$ 99,249	\$ 125,950	-21.2%	\$ 6,141,530	\$ 6,743,612	-8.9%
% of On-Track Handle	17.60%	17.70%		17.17%	17.79%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 290,903	\$ 323,061	-10.0%	\$ 8,151,741	\$ 8,979,156	-9.2%
Kentucky Licensed ADW's	\$ 575,897	\$ 559,782	2.9%	\$ 25,200,920	\$ 20,288,676	24.2%
Other Sources	\$ 10,718,676	\$ 13,099,279	-18.2%	\$ 361,377,905	\$ 317,655,703	13.8%
All Sources Handle on Live Racing	<u>\$ 12,149,235</u>	<u>\$ 14,693,690</u>	-17.3%	<u>\$ 430,509,417</u>	<u>\$ 384,840,741</u>	11.9%
Average Daily Handle - On Track	\$ 56,376	\$ 59,297	-4.9%	\$ 226,448	\$ 235,511	-3.8%
Average Daily Handle - All Sources	\$ 1,214,924	\$ 1,224,474	-0.8%	\$ 2,724,743	\$ 2,390,315	14.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,938,010	\$ 9,814,013	-8.9%	\$ 72,907,094	\$ 78,748,196	-7.4%
Standardbred Simulcast Handle (SBSH)	\$ 1,605,107	\$ 1,453,986	10.4%	\$ 14,293,951	\$ 15,868,085	-9.9%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 48,766	\$ 64,794	-24.7%	\$ 575,743	\$ 832,165	-30.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 10,591,884</u>	<u>\$ 11,332,793</u>	-6.5%	<u>\$ 87,776,788</u>	<u>\$ 95,448,446</u>	-8.0%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 173,048	\$ 187,285	-7.6%	\$ 1,410,596	\$ 1,514,315	-6.8%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 3,873	\$ 5,184	-25.3%	\$ 36,140	\$ 36,540	-1.1%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 738	\$ 957	-22.8%	\$ 9,457	\$ 12,588	-24.9%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,441	\$ 4,836	-8.2%	\$ 36,405	\$ 39,086	-6.9%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 8,883	\$ 9,671	-8.2%	\$ 72,810	\$ 78,172	-6.9%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 8,883	\$ 9,671	-8.2%	\$ 72,810	\$ 78,172	-6.9%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 66,622	\$ 72,534	-8.2%	\$ 546,072	\$ 586,291	-6.9%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 266,488</u>	<u>\$ 290,137</u>	-8.2%	<u>\$ 2,184,288</u>	<u>\$ 2,345,165</u>	-6.9%

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

	February-19	February-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)	\$ 285,621	\$ 449,783	-36.5%	\$ 2,377,309	\$ 2,712,804	-12.4%
Standardbred Simulcast Handle (SBSH)				\$ 59,384	\$ 56,394	5.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,529	\$ 1,960	-22.0%	\$ 7,621	\$ 9,179	-17.0%
All-Breed Total Simulcast Handle (TSH)	\$ 287,150	\$ 451,743	-36.4%	\$ 2,444,314	\$ 2,778,377	-12.0%

Churchill Downs Live and Simulcast Wagering Report for February, 2019
Live Racing

	February-19	February-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				\$ 127,552,423	\$ 112,079,265	13.8%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 150,272,890	\$ 133,644,986	12.4%
Average Daily Handle - On Track				\$ 351,288	\$ 344,170	2.1%
Average Daily Handle - All Sources				\$ 5,009,096	\$ 4,176,406	19.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,422,149	\$ 2,270,138	6.7%	\$ 18,981,315	\$ 21,406,805	-11.3%
Standardbred Simulcast Handle (SBSH)	\$ 16,599	\$ 13,112	26.6%	\$ 83,530	\$ 58,658	42.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 8,900	\$ 7,807	14.0%	\$ 173,200	\$ 161,498	7.2%
All-Breed Total Simulcast Handle (TSH)	\$ 2,447,648	\$ 2,291,057	6.8%	\$ 19,238,045	\$ 21,626,960	-11.0%
TB Development Fund (2% of TBSH)	\$ 48,443	\$ 45,403	6.7%	\$ 379,626	\$ 428,136	-11.3%
SB Development Fund (2% of SBSH)	\$ 332	\$ 262	26.6%	\$ 1,671	\$ 1,173	42.4%
QH/Other Development Fund (2% of QSHS)	\$ 178	\$ 156	14.0%	\$ 3,464	\$ 3,230	7.2%
Equine Industry Program (0.05% of TSH)	\$ 1,224	\$ 1,146	6.8%	\$ 9,619	\$ 10,813	-11.0%
Equine Drug Research (0.1% of TSH)	\$ 2,448	\$ 2,291	6.8%	\$ 19,238	\$ 21,627	-11.0%
Higher Education Fund (0.1% of TSH)	\$ 2,448	\$ 2,291	6.8%	\$ 19,238	\$ 21,627	-11.0%
KY General Fund (0.75% of TSH)	\$ 18,357	\$ 17,183	6.8%	\$ 144,285	\$ 162,202	-11.0%
Total KY Excise Tax (3% of TSH)	\$ 73,429	\$ 68,732	6.8%	\$ 577,141	\$ 648,809	-11.0%

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

	February-19	February-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				\$ 30,655,857	\$ 31,349,064	-2.2%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 38,611,192	\$ 40,260,093	-4.1%
Average Daily Handle - On Track				\$ 142,431	\$ 154,325	-7.7%
Average Daily Handle - All Sources				\$ 1,331,420	\$ 1,298,713	2.5%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,035,873	\$ 1,192,055	-13.1%	\$ 9,929,384	\$ 10,515,544	-5.6%
Standardbred Simulcast Handle (SBSH)	\$ 95,969	\$ 92,810	3.4%	\$ 891,864	\$ 771,991	15.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1	\$ 1,334	-99.9%	\$ 2,518	\$ 50,779	-95.0%
All-Breed Total Simulcast Handle (TSH)	\$ 1,131,843	\$ 1,286,199	-12.0%	\$ 10,823,765	\$ 11,338,313	-4.5%
TB Development Fund (2% of TBSH)	\$ 20,717	\$ 23,841	-13.1%	\$ 198,588	\$ 210,311	-5.6%
SB Development Fund (2% of SBSH)	\$ 1,919	\$ 1,856	3.4%	\$ 17,837	\$ 15,440	15.5%
QH/Other Development Fund (2% of QSHS)	\$ 0	\$ 27	-99.9%	\$ 50	\$ 1,016	-95.0%
Equine Industry Program (0.05% of TSH)	\$ 566	\$ 643	-12.0%	\$ 5,412	\$ 5,669	-4.5%
Equine Drug Research (0.1% of TSH)	\$ 1,132	\$ 1,286	-12.0%	\$ 10,824	\$ 11,338	-4.5%
Higher Education Fund (0.1% of TSH)	\$ 1,132	\$ 1,286	-12.0%	\$ 10,824	\$ 11,338	-4.5%
KY General Fund (0.75% of TSH)	\$ 8,489	\$ 9,646	-12.0%	\$ 81,178	\$ 85,037	-4.5%
Total KY Excise Tax (3% of TSH)	\$ 33,955	\$ 38,586	-12.0%	\$ 324,713	\$ 340,149	-4.5%

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

	February-19	February-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				\$ 115,101,224	\$ 93,222,692	23.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 142,708,721	\$ 120,072,121	18.9%
Average Daily Handle - On Track				\$ 965,875	\$ 1,034,287	-6.6%
Average Daily Handle - All Sources				\$ 8,394,631	\$ 7,063,066	18.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,817,344	\$ 2,834,515	-0.6%	\$ 22,608,934	\$ 22,976,168	-1.6%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,302	\$ 2,203	231.4%	\$ 73,345	\$ 92,153	-20.4%
All-Breed Total Simulcast Handle (TSH)	\$ 2,824,646	\$ 2,836,718	-0.4%	\$ 22,682,279	\$ 23,068,320	-1.7%
TB Development Fund (2% of TBSH)	\$ 56,347	\$ 56,690	-0.6%	\$ 452,179	\$ 459,523	-1.6%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 146	\$ 44	231.4%	\$ 1,467	\$ 1,843	-20.4%
Equine Industry Program (0.05% of TSH)	\$ 1,412	\$ 1,418	-0.4%	\$ 11,341	\$ 11,534	-1.7%
Equine Drug Research (0.1% of TSH)	\$ 2,825	\$ 2,837	-0.4%	\$ 22,682	\$ 23,068	-1.7%
Higher Education Fund (0.1% of TSH)	\$ 2,825	\$ 2,837	-0.4%	\$ 22,682	\$ 23,068	-1.7%
KY General Fund (0.75% of TSH)	\$ 21,185	\$ 21,275	-0.4%	\$ 170,117	\$ 173,012	-1.7%
Total KY Excise Tax (3% of TSH)	\$ 84,739	\$ 85,102	-0.4%	\$ 680,468	\$ 692,050	-1.7%

Kentucky Downs Live and Simulcast Wagering Report for February, 2019

Live Racing

	February-19	February-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				\$ 32,474,855	\$ 26,750,789	21.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 35,825,316	\$ 29,697,114	20.6%
Average Daily Handle - On Track				\$ 223,655	\$ 205,790	8.7%
Average Daily Handle - All Sources				\$ 7,165,063	\$ 5,939,423	20.6%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 868,204	\$ 1,072,218	-19.0%	\$ 6,959,087	\$ 7,806,046	-10.9%
Standardbred Simulcast Handle (SBSH)	\$ 54,179	\$ 116,616	-53.5%	\$ 506,110	\$ 626,471	-19.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 11,129	\$ 18,463	-39.7%	\$ 158,205	\$ 195,449	-19.1%
All-Breed Total Simulcast Handle (TSH)	\$ 933,512	\$ 1,207,298	-22.7%	\$ 7,623,403	\$ 8,627,966	-11.6%
TB Development Fund (2% of TBSH)	\$ 17,364	\$ 21,444	-19.0%	\$ 139,182	\$ 156,121	-10.9%
SB Development Fund (2% of SBSH)	\$ 1,084	\$ 2,332	-53.5%	\$ 10,122	\$ 12,529	-19.2%
QH/Other Development Fund (2% of QSHS)	\$ 223	\$ 369	-39.7%	\$ 3,164	\$ 3,909	-19.1%
Equine Industry Program (0.05% of TSH)	\$ 467	\$ 604	-22.7%	\$ 3,812	\$ 4,314	-11.6%
Equine Drug Research (0.1% of TSH)	\$ 934	\$ 1,207	-22.7%	\$ 7,623	\$ 8,628	-11.6%
Higher Education Fund (0.1% of TSH)	\$ 934	\$ 1,207	-22.7%	\$ 7,623	\$ 8,628	-11.6%
KY General Fund (0.75% of TSH)	\$ 7,001	\$ 9,055	-22.7%	\$ 57,176	\$ 64,710	-11.6%
Total KY Excise Tax (3% of TSH)	\$ 28,005	\$ 36,219	-22.7%	\$ 228,702	\$ 258,839	-11.6%

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

	February-19	February-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				\$ 6,786,962	\$ 7,940,336	-14.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 8,445,616	\$ 9,569,843	-11.7%
Average Daily Handle - On Track				\$ 39,685	\$ 42,300	-6.2%
Average Daily Handle - All Sources				\$ 241,303	\$ 299,058	-19.3%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,411,471	\$ 1,194,798	18.1%	\$ 12,427,588	\$ 13,906,203	-10.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 10,324	\$ 15,004	-31.2%	\$ 95,287	\$ 193,518	-50.8%
All-Breed Total Simulcast Handle (TSH)	\$ 1,421,795	\$ 1,209,802	17.5%	\$ 12,522,875	\$ 14,099,721	-11.2%

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

	February-19	February-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 February, 2019
Live Racing

	February-19	February-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	10	12	-16.7%	42	39	7.7%
On-Track Handle (OTH)	\$ 563,760	\$ 711,568	-20.8%	\$ 2,182,576	\$ 2,147,923	1.6%
Less: Return to Public	\$ 449,236	\$ 566,493		\$ 1,738,214	\$ 1,711,048	
Less: Breakage	\$ 4,000	\$ 4,894		\$ 14,143	\$ 13,511	
Gross Commission	<u>\$ 110,524</u>	<u>\$ 140,181</u>	-21.2%	<u>\$ 430,218</u>	<u>\$ 423,364</u>	1.6%
TB Development Fund (0.75% of OTH)	\$ 4,228	\$ 5,337	-20.8%	\$ 16,369	\$ 16,109	1.6%
Equine Industry Program (0.2% of OTH)	\$ 1,128	\$ 1,423	-20.8%	\$ 4,365	\$ 4,296	1.6%
Equine Drug Research (0.1% of OTH)	\$ 564	\$ 712	-20.8%	\$ 2,183	\$ 2,148	1.6%
Higher Education Fund (0.1% of OTH)	\$ 564	\$ 712	-20.8%	\$ 2,183	\$ 2,148	1.6%
KY General Fund (0.35% of OTH)	\$ 1,973	\$ 2,490	-20.8%	\$ 7,639	\$ 7,518	1.6%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 8,456</u>	<u>\$ 10,674</u>	-20.8%	<u>\$ 32,739</u>	<u>\$ 32,219</u>	1.6%
% of Gross Commission	7.65%	7.61%		7.61%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 2,819	\$ 3,558	-20.8%	\$ 10,913	\$ 10,740	1.6%
Net Commission	\$ 99,249	\$ 125,950	-21.2%	\$ 386,567	\$ 380,406	1.6%
% of On-Track Handle	17.60%	17.70%		17.71%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 290,903	\$ 323,061	-10.0%	\$ 1,216,935	\$ 1,080,648	12.6%
Kentucky Licensed ADW's	\$ 575,897	\$ 559,782	2.9%	\$ 2,439,587	\$ 2,048,111	19.1%
Other Sources	\$ 10,718,676	\$ 13,099,279	-18.2%	\$ 48,806,585	\$ 46,313,556	5.4%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 12,149,235</u>	<u>\$ 14,693,690</u>	-17.3%	<u>\$ 54,645,683</u>	<u>\$ 51,590,237</u>	5.9%
Average Daily Handle - On Track	\$ 56,376	\$ 59,297	-4.9%	\$ 51,966	\$ 55,075	-5.6%
Average Daily Handle - All Sources	\$ 1,214,924	\$ 1,224,474	-0.8%	\$ 1,301,088	\$ 1,322,827	-1.6%

Simulcast Wagering on Other Tracks

Handle by Breed	February-19	February-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Thoroughbred Simulcast Handle (TBSH)	\$ 1,508,820	\$ 1,995,304	-24.4%	\$ 12,051,065	\$ 13,011,193	-7.4%
Standardbred Simulcast Handle (SBSH)	\$ 26,889	\$ 36,650	-26.6%	\$ 325,475	\$ 369,884	-12.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 9,581	\$ 18,022	-46.8%	\$ 65,567	\$ 129,520	-49.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,545,290</u>	<u>\$ 2,049,976</u>	-24.6%	<u>\$ 12,442,107</u>	<u>\$ 13,510,596</u>	-7.9%
TB Development Fund (2% of TBSH)	\$ 30,176	\$ 39,906	-24.4%	\$ 241,021	\$ 260,224	-7.4%
SB Development Fund (2% of SBSH)	\$ 538	\$ 733	-26.6%	\$ 6,509	\$ 7,398	-12.0%
QH/Other Development Fund (2% of QSHS)	\$ 192	\$ 360	-46.8%	\$ 1,311	\$ 2,590	-49.4%
Equine Industry Program (0.05% of TSH)	\$ 773	\$ 1,025	-24.6%	\$ 6,221	\$ 6,755	-7.9%
Equine Drug Research (0.1% of TSH)	\$ 1,545	\$ 2,050	-24.6%	\$ 12,442	\$ 13,511	-7.9%
Higher Education Fund (0.1% of TSH)	\$ 1,545	\$ 2,050	-24.6%	\$ 12,442	\$ 13,511	-7.9%
KY General Fund (0.75% of TSH)	\$ 11,590	\$ 15,375	-24.6%	\$ 93,316	\$ 101,329	-7.9%
Total KY Excise Tax (3% of TSH)	<u>\$ 46,359</u>	<u>\$ 61,499</u>	-24.6%	<u>\$ 373,263</u>	<u>\$ 405,318</u>	-7.9%

Kentucky Resident Advance Deposit Wagering Report for February, 2019

	Feb-19	Feb-18	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 575,825	\$ 559,650	2.9%	\$ 25,200,524	\$ 20,288,364	24.2%
Total Out-of-State Handle	\$ 13,556,027	\$ 13,132,391	3.2%	\$ 114,067,412	\$ 105,847,924	7.8%
Total ADW Handle (TAH)	\$ 14,131,852	\$ 13,692,041	3.2%	\$ 139,267,936	\$ 126,136,288	10.4%
Host Track (42.5% Allocation)	\$ 30,030	\$ 29,096	3.2%	\$ 295,944	\$ 268,040	10.4%
Purse (42.5% Allocation)	\$ 30,030	\$ 29,096	3.2%	\$ 295,944	\$ 268,040	10.4%
KY General Fund (15% Allocation)	\$ 10,599	\$ 10,269	3.2%	\$ 104,451	\$ 94,602	10.4%
Total KY Excise Tax (0.5% of TAH)	\$ 70,659	\$ 68,460	3.2%	\$ 696,340	\$ 630,681	10.4%



Kentucky Resident Advance Deposit Wagering Report for February, 2019

AmWest Entertainment	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.15%	\$ 861	\$ 592	45.4%	0.14%	\$ 36,086	\$ 36,966	-2.4%
Total Out-of-State Handle	0.31%	\$ 42,446	\$ 49,434	-14.1%	0.25%	\$ 286,447	\$ 361,547	-20.8%
Total Handle	0.31%	\$ 43,306	\$ 50,026	-13.4%	0.23%	\$ 322,533	\$ 398,512	-19.1%
Host Track (42.5% Allocation)	0.31%	\$ 92	\$ 106	-13.4%	0.23%	\$ 685	\$ 847	-19.1%
Purse (42.5% Allocation)	0.31%	\$ 92	\$ 106	-13.4%	0.23%	\$ 685	\$ 847	-19.1%
KY General Fund (15% Allocation)	0.31%	\$ 32	\$ 38	-13.4%	0.23%	\$ 242	\$ 299	-19.1%
Total KY Excise Tax (0.5% of TAH)	0.31%	\$ 217	\$ 250	-13.4%	0.23%	\$ 1,613	\$ 1,993	-19.1%

eBet	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.46%	\$ 2,650	\$ 1,165	127.5%	0.26%	\$ 66,266	\$ 25,669	158.2%
Total Out-of-State Handle	0.56%	\$ 75,602	\$ 36,370	107.9%	0.67%	\$ 768,685	\$ 589,014	30.5%
Total Handle	0.55%	\$ 78,251	\$ 37,535	108.5%	0.60%	\$ 834,952	\$ 614,683	35.8%
Host Track (42.5% Allocation)	0.55%	\$ 166	\$ 80	108.5%	0.60%	\$ 1,774	\$ 1,306	35.8%
Purse (42.5% Allocation)	0.55%	\$ 166	\$ 80	108.5%	0.60%	\$ 1,774	\$ 1,306	35.8%
KY General Fund (15% Allocation)	0.55%	\$ 59	\$ 28	108.5%	0.60%	\$ 626	\$ 461	35.8%
Total KY Excise Tax (0.5% of TAH)	0.55%	\$ 391	\$ 188	108.5%	0.60%	\$ 4,175	\$ 3,073	35.8%

Horse Races Now	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%		\$ 34	-100.0%	0.00%	\$ 1,127	\$ 549	105.3%
Total Out-of-State Handle	0.00%		\$ 47	-100.0%	0.00%	\$ 3,699	\$ 771	380.1%
Total Handle	0.00%		\$ 81	-100.0%	0.00%	\$ 4,826	\$ 1,320	265.8%
Host Track (42.5% Allocation)	0.00%		\$ 0	-100.0%	0.00%	\$ 10	\$ 3	265.8%
Purse (42.5% Allocation)	0.00%		\$ 0	-100.0%	0.00%	\$ 10	\$ 3	265.8%
KY General Fund (15% Allocation)	0.00%		\$ 0	-100.0%	0.00%	\$ 4	\$ 1	265.8%
Total KY Excise Tax (0.5% of TAH)	0.00%		\$ 0	-100.0%	0.00%	\$ 24	\$ 7	265.8%

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

Lien Games	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.10%	\$ 560	\$ 396	41.6%	0.02%	\$ 5,198	\$ 6,513	-20.2%
Total Out-of-State Handle	0.11%	\$ 15,251	\$ 12,941	17.8%	0.08%	\$ 96,409	\$ 146,297	-34.1%
Total Handle	0.11%	\$ 15,811	\$ 13,337	18.6%	0.07%	\$ 101,607	\$ 152,810	-33.5%
Host Track (42.5% Allocation)	0.11%	\$ 34	\$ 28	18.6%	0.07%	\$ 216	\$ 325	-33.5%
Purse (42.5% Allocation)	0.11%	\$ 34	\$ 28	18.6%	0.07%	\$ 216	\$ 325	-33.5%
KY General Fund (15% Allocation)	0.11%	\$ 12	\$ 10	18.6%	0.07%	\$ 76	\$ 115	-33.5%
Total KY Excise Tax (0.5% of TAH)	0.11%	\$ 79	\$ 67	18.6%	0.07%	\$ 508	\$ 764	-33.5%

NYRabets	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.89%	\$ 5,142	\$ 4,960	3.7%	1.07%	\$ 270,832	\$ 166,277	62.9%
Total Out-of-State Handle	1.23%	\$ 167,208	\$ 142,321	17.5%	1.94%	\$ 2,215,432	\$ 1,173,380	88.8%
Total Handle	1.22%	\$ 172,350	\$ 147,280	17.0%	1.79%	\$ 2,486,263	\$ 1,339,657	85.6%
Host Track (42.5% Allocation)	1.22%	\$ 366	\$ 313	17.0%	1.79%	\$ 5,283	\$ 2,847	85.6%
Purse (42.5% Allocation)	1.22%	\$ 366	\$ 313	17.0%	1.79%	\$ 5,283	\$ 2,847	85.6%
KY General Fund (15% Allocation)	1.22%	\$ 129	\$ 110	17.0%	1.79%	\$ 1,865	\$ 1,005	85.6%
Total KY Excise Tax (0.5% of TAH)	1.22%	\$ 862	\$ 736	17.0%	1.79%	\$ 12,431	\$ 6,698	85.6%

TVG	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	36.26%	\$ 208,777	\$ 205,407	1.6%	25.93%	\$ 6,533,703	\$ 5,183,309	26.1%
Total Out-of-State Handle	32.20%	\$ 4,364,420	\$ 4,655,854	-6.3%	32.47%	\$ 37,034,783	\$ 36,324,924	2.0%
Total Handle	32.36%	\$ 4,573,197	\$ 4,861,261	-5.9%	31.28%	\$ 43,568,486	\$ 41,508,233	5.0%
Host Track (42.5% Allocation)	32.36%	\$ 9,718	\$ 10,330	-5.9%	31.28%	\$ 92,583	\$ 88,205	5.0%
Purse (42.5% Allocation)	32.36%	\$ 9,718	\$ 10,330	-5.9%	31.28%	\$ 92,583	\$ 88,205	5.0%
KY General Fund (15% Allocation)	32.36%	\$ 3,430	\$ 3,646	-5.9%	31.28%	\$ 32,676	\$ 31,131	5.0%
Total KY Excise Tax (0.5% of TAH)	32.36%	\$ 22,866	\$ 24,306	-5.9%	31.28%	\$ 217,842	\$ 207,541	5.0%

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

TwinSpires	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	52.55%	\$ 302,571	\$ 294,415	2.8%	56.69%	\$ 14,285,855	\$ 12,226,977	16.8%
Total Out-of-State Handle	49.90%	\$ 6,764,009	\$ 6,493,089	4.2%	50.95%	\$ 58,116,467	\$ 55,013,614	5.6%
Total Handle	50.00%	\$ 7,066,579	\$ 6,787,504	4.1%	51.99%	\$ 72,402,322	\$ 67,240,591	7.7%
Host Track (42.5% Allocation)	50.00%	\$ 15,016	\$ 14,423	4.1%	51.99%	\$ 153,855	\$ 142,886	7.7%
Purse (42.5% Allocation)	50.00%	\$ 15,016	\$ 14,423	4.1%	51.99%	\$ 153,855	\$ 142,886	7.7%
KY General Fund (15% Allocation)	50.00%	\$ 5,300	\$ 5,091	4.1%	51.99%	\$ 54,302	\$ 50,430	7.7%
Total KY Excise Tax (0.5% of TAH)	50.00%	\$ 35,333	\$ 33,938	4.1%	51.99%	\$ 362,012	\$ 336,203	7.7%

Watch and Wager	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.02%	\$ 103	\$ 723	-85.7%	0.11%	\$ 26,484	\$ 6,255	323.4%
Total Out-of-State Handle	0.06%	\$ 8,554	\$ 12,557	-31.9%	0.08%	\$ 93,383	\$ 77,218	20.9%
Total Handle	0.06%	\$ 8,657	\$ 13,279	-34.8%	0.09%	\$ 119,867	\$ 83,473	43.6%
Host Track (42.5% Allocation)	0.06%	\$ 18	\$ 28	-34.8%	0.09%	\$ 255	\$ 177	43.6%
Purse (42.5% Allocation)	0.06%	\$ 18	\$ 28	-34.8%	0.09%	\$ 255	\$ 177	43.6%
KY General Fund (15% Allocation)	0.06%	\$ 6	\$ 10	-34.8%	0.09%	\$ 90	\$ 63	43.6%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 43	\$ 66	-34.8%	0.09%	\$ 599	\$ 417	43.6%

Xpressbet	% of Total	Feb-19	Feb-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	9.58%	\$ 55,161	\$ 51,960	6.2%	15.77%	\$ 3,974,973	\$ 2,635,850	50.8%
Total Out-of-State Handle	15.63%	\$ 2,118,540	\$ 1,729,779	22.5%	13.55%	\$ 15,452,108	\$ 12,161,159	27.1%
Total Handle	15.38%	\$ 2,173,701	\$ 1,781,739	22.0%	13.95%	\$ 19,427,081	\$ 14,797,009	31.3%
Host Track (42.5% Allocation)	15.38%	\$ 4,619	\$ 3,786	22.0%	13.95%	\$ 41,283	\$ 31,444	31.3%
Purse (42.5% Allocation)	15.38%	\$ 4,619	\$ 3,786	22.0%	13.95%	\$ 41,283	\$ 31,444	31.3%
KY General Fund (15% Allocation)	15.38%	\$ 1,630	\$ 1,336	22.0%	13.95%	\$ 14,570	\$ 11,098	31.3%
Total KY Excise Tax (0.5% of TAH)	15.38%	\$ 10,869	\$ 8,909	22.0%	13.95%	\$ 97,135	\$ 73,985	31.3%

Kentucky Historical Horse Racing Report for February, 2019

	February-19	February-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 188,558,852	\$ 92,350,660	104.2%	\$1,148,224,460	\$ 677,289,182	69.5%
Less: Returned to Public	\$ 172,340,133	\$ 84,993,698	102.8%	\$1,050,797,302	\$ 623,826,262	68.4%
Less: Breakage	\$ 115,164	\$ 63,995		\$ 714,482	\$ 472,381	
Less: Settlement	\$ 54,985	\$ 73,942		\$ 1,440,344	\$ 276,084	
Gross Commission	<u>\$ 16,048,569</u>	<u>\$ 7,219,024</u>	122.3%	<u>\$ 95,272,332</u>	<u>\$ 52,714,455</u>	80.7%
TB Development Fund (See Note 1)	\$ 1,315,472	\$ 601,428	118.7%	\$ 7,868,980	\$ 4,386,228	79.4%
SB Development Fund (See Note 2)	\$ 131,625	\$ 121,602	8.2%	\$ 990,272	\$ 924,588	7.1%
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)	\$ 1,381,285	\$ 662,229	108.6%	\$ 7,074,115	\$ 3,558,522	98.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,828,383</u>	<u>\$ 1,385,260</u>	104.2%	<u>\$ 17,223,367</u>	<u>\$ 10,159,338</u>	69.5%
% of Gross Commission	17.6%	19.2%		18.1%	19.3%	
Net Commission + Breakage	\$ 13,335,350	\$ 5,897,759	126.1%	\$ 78,763,448	\$ 43,027,498	83.1%
% of Total Handle	7.07%	6.39%		6.86%	6.35%	
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Number of HHR Terminals	2,734	1,834	49.1%	2,734	1,834	49.1%
Average Daily Handle	\$ 6,734,245	\$ 3,298,238	104.2%	\$ 5,126,002	\$ 2,794,866	83.4%
Handle / Day / Machine	\$ 2,463	\$ 1,798	37.0%	\$ 1,875	\$ 1,524	23.0%
Gross Commission / Day / Machine	\$ 210	\$ 141	49.1%	\$ 156	\$ 119	31.2%

	February-19	Jan-19	% Change	Since Inception
Total Handle	\$ 188,558,852	\$ 169,506,445	11.2%	Total Handle \$4,899,201,019
Total Kentucky Excise Tax	\$ 2,828,383	\$ 2,542,597	11.2%	Total Kentucky Excise Tax \$73,488,015
Average Daily Handle	\$ 6,734,245	\$ 5,467,950	23.2%	Total KY General Fund \$26,252,193

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 February, 2019

	February-19	February-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 75,392,622	-	-	\$ 314,299,569	-	-
Less: Returned to Public	\$ 68,358,003	-	-	\$ 283,720,143	-	-
Less: Breakage	\$ 0	-		\$ 0	-	
Less: Settlement	\$ (125,766)	-		\$ 400,439	-	
Gross Commission	<u>\$ 7,160,385</u>	<u>-</u>	-	<u>\$ 30,178,987</u>	<u>-</u>	-
TB Development Fund (See Note 1)	\$ 565,445	-	-	\$ 2,357,247	-	-
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)	\$ 565,445	-	-	\$ 2,252,348	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,130,889</u>	<u>-</u>	-	<u>\$ 4,714,494</u>	<u>-</u>	-
% of Gross Commission	15.8%	-		15.6%	-	
Net Commission + Breakage	\$ 6,029,496	-	-	\$ 25,464,493	-	-
% of Total Handle	8.00%	-		8.10%	-	
Number of HHR Terminals	900	-	-	900	-	-
Average Daily Handle	\$ 2,692,594	-	-	\$ 1,838,009	-	-
Handle / Day / Machine	\$ 2,992	-	-	\$ 2,042	-	-
Gross Commission / Day / Machine	\$ 284	-	-	\$ 196	-	-

	February-19	Jan-19	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 75,392,622	\$ 59,479,465	26.8%	Total Handle	\$314,299,569
Total Kentucky Excise Tax	\$ 1,130,889	\$ 892,192	26.8%	Total Kentucky Excise Tax	\$4,714,494
Average Daily Handle	\$ 2,692,594	\$ 1,918,692	40.3%	Total KY General Fund	\$2,252,348

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, 2019

	February-19	February-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 8,425,881	\$ 7,180,509	17.3%	\$ 61,034,149	\$ 53,161,241	14.8%
Less: Returned to Public	\$ 7,754,424	\$ 6,575,784	17.9%	\$ 56,200,637	\$ 48,770,035	15.2%
Less: Breakage	\$ 929	\$ 940		\$ 5,872	\$ 5,711	
Less: Settlement	\$ (4,223)	\$ 27,597		\$ (53,885)	\$ 144,739	
Gross Commission	<u>\$ 674,750</u>	<u>\$ 576,189</u>	17.1%	<u>\$ 4,881,524</u>	<u>\$ 4,240,756</u>	15.1%
TB Development Fund (See Note 1)	\$ 63,194	\$ 53,854	17.3%	\$ 457,756	\$ 398,709	14.8%
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)	\$ 63,194	\$ 53,854	17.3%	\$ 368,204	\$ 297,758	23.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 126,388</u>	<u>\$ 107,708</u>	17.3%	<u>\$ 915,512</u>	<u>\$ 797,419</u>	14.8%
% of Gross Commission	18.7%	18.7%		18.8%	18.8%	
Net Commission + Breakage	\$ 549,291	\$ 469,421	17.0%	\$ 3,971,884	\$ 3,449,048	15.2%
% of Total Handle	6.52%	6.54%		6.51%	6.49%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 300,924	\$ 256,447	17.3%	\$ 253,254	\$ 218,771	15.8%
Handle / Day / Machine	\$ 1,681	\$ 1,433	17.3%	\$ 1,415	\$ 1,222	15.8%
Gross Commission / Day / Machine	\$ 135	\$ 115	17.1%	\$ 113	\$ 97	16.1%
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	February-19	Jan-19	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 8,425,881	\$ 7,649,023	10.2%	Total Handle		\$392,558,822
Total Kentucky Excise Tax	\$ 126,388	\$ 114,735	10.2%	Total Kentucky Excise Tax		\$5,888,382
Average Daily Handle	\$ 300,924	\$ 246,743	22.0%	Total KY General Fund		\$2,081,056

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, 2019

	February-19	February-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 26,325,064	\$ 24,320,492	8.2%	\$ 198,054,372	\$ 184,917,652	7.1%
Less: Returned to Public	\$ 24,365,068	\$ 22,366,054	8.9%	\$ 181,691,684	\$ 170,930,521	6.3%
Less: Breakage	\$ 88,456	\$ 52,434		\$ 600,668	\$ 381,081	
Less: Settlement	\$ (90,669)	\$ 142,366		\$ 1,051,632	\$ 56,316	
Gross Commission	<u>\$ 1,962,209</u>	<u>\$ 1,759,637</u>	11.5%	<u>\$ 14,710,388</u>	<u>\$ 13,549,734</u>	8.6%
TB Development Fund (See Note 1)	\$ 98,719	\$ 91,202	8.2%	\$ 742,704	\$ 693,441	7.1%
SB Development Fund (See Note 2)	\$ 131,625	\$ 121,602	8.2%	\$ 990,272	\$ 924,588	7.1%
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)	\$ 164,532	\$ 152,003	8.2%	\$ 966,732	\$ 806,013	19.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 394,876</u>	<u>\$ 364,807</u>	8.2%	<u>\$ 2,970,816</u>	<u>\$ 2,773,765</u>	7.1%
% of Gross Commission	20.1%	20.7%		20.2%	20.5%	
Net Commission + Breakage	\$ 1,655,789	\$ 1,447,263	14.4%	\$ 12,340,242	\$ 11,157,050	10.6%
% of Total Handle	6.29%	5.95%		6.23%	6.03%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 940,181	\$ 868,589	8.2%	\$ 818,406	\$ 764,123	7.1%
Handle / Day / Machine	\$ 1,042	\$ 963	8.2%	\$ 907	\$ 847	7.1%
Gross Commission / Day / Machine	\$ 78	\$ 70	11.5%	\$ 67	\$ 62	8.6%

	February-19	Jan-19	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 26,325,064	\$ 25,578,175	2.9%	Total Handle	\$915,421,361
Total Kentucky Excise Tax	\$ 394,876	\$ 383,673	2.9%	Total Kentucky Excise Tax	\$13,731,320
Average Daily Handle	\$ 940,181	\$ 825,102	13.9%	Total KY General Fund	\$4,481,552

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, 2019

	February-19	February-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 78,415,285	\$ 60,849,659	28.9%	\$ 574,836,370	\$ 439,210,288	30.9%
Less: Returned to Public	\$ 71,862,639	\$ 56,051,860	28.2%	\$ 529,184,838	\$ 404,125,706	30.9%
Less: Breakage	\$ 25,779	\$ 10,621		\$ 107,942	\$ 85,589	
Less: Settlement	\$ 275,642	\$ (96,021)		\$ 42,157	\$ 75,028	
Gross Commission	<u>\$ 6,251,225</u>	<u>\$ 4,883,199</u>	28.0%	<u>\$ 45,501,433</u>	<u>\$ 34,923,964</u>	30.3%
TB Development Fund (See Note 1)	\$ 588,115	\$ 456,372	28.9%	\$ 4,311,273	\$ 3,294,077	30.9%
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>\$ 588,115</u>	<u>\$ 456,372</u>	28.9%	<u>\$ 3,486,831</u>	<u>\$ 2,454,750</u>	42.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,176,229</u>	<u>\$ 912,745</u>	28.9%	<u>\$ 8,622,546</u>	<u>\$ 6,588,154</u>	30.9%
% of Gross Commission	18.8%	18.7%		19.0%	18.9%	
Net Commission + Breakage	\$ 5,100,776	\$ 3,981,075	28.1%	\$ 36,986,829	\$ 28,421,400	30.1%
% of Total Handle	6.50%	6.54%		6.43%	6.47%	

	February-19	Jan-19	% Change	Since Inception (September 1, 2011)	
Number of HHR Terminals	753	753	0.0%	753	753
Average Daily Handle	\$ 2,800,546	\$ 2,173,202	28.9%	\$ 2,375,357	\$ 1,814,919
Handle / Day / Machine	\$ 3,719	\$ 2,886	28.9%	\$ 3,155	\$ 2,410
Gross Commission / Day / Machine	\$ 296	\$ 232	28.0%	\$ 250	\$ 192
Total Handle	\$ 78,415,285	\$ 76,799,783	2.1%	Total Handle \$3,276,921,267	
Total Kentucky Excise Tax	\$ 1,176,229	\$ 1,151,997	2.1%	Total Kentucky Excise Tax \$49,153,819	
Average Daily Handle	\$ 2,800,546	\$ 2,477,412	13.0%	Total KY General Fund \$17,437,238	

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.