

Kentucky Handle and Excise Tax Report for August, 2017

	August-17	August-16	% Change	FTYD - 2018	FTYD - 2017	% Change
Live Racing Dates	25	24	4.2%	49	50	-2.0%
On-Track Live Handle	\$ 2,245,417	\$ 2,189,759	2.5%	\$ 4,855,592	\$ 6,045,510	-19.7%
On-Track Simulcast Handle	\$ 13,289,323	\$ 13,048,702	1.8%	\$ 25,527,324	\$ 27,462,199	-7.0%
Kentucky Resident ADW Handle	\$ 16,825,242	\$ 16,175,499	4.0%	\$ 36,436,369	\$ 33,888,798	7.5%
Historical Horse Racing Handle	\$ 82,998,061	\$ 69,929,411	18.7%	\$ 169,538,731	\$ 138,999,185	22.0%
Total Taxable Handle	\$ 115,358,044	\$ 101,343,371	13.8%	\$ 236,358,015	\$ 206,395,692	14.5%
Non-Taxable Handle on Kentucky Races from Non-Kentucky Track Simulcasting and Non-Kentucky Resident ADW	\$ 15,773,232	\$ 16,587,516	-4.9%	\$ 36,393,397	\$ 41,940,887	-13.2%
Total Taxable and Non-Table Handle	\$ 131,131,276	\$ 117,930,887	11.2%	\$ 272,751,412	\$ 248,336,579	9.8%
Total Gross Commission	\$ 6,889,518	\$ 5,902,304	16.7%	\$ 14,139,645	\$ 12,092,189	16.9%
Total Net Commission	\$ 412,064	\$ 4,810,559	-91.4%	\$ 877,440	\$ 5,492,821	-84.0%
TB Development Fund	\$ 755,490	\$ 668,537	13.0%	\$ 1,514,735	\$ 1,363,735	11.1%
SB Development Fund	\$ 126,228	\$ 114,690	10.1%	\$ 250,264	\$ 224,492	11.5%
QH/Arabian Development Fund	\$ 1,872	\$ 1,951	-4.1%	\$ 3,552	\$ 3,658	-2.9%
Backside Improvement Fund	\$ 8,899	\$ 8,965	-0.7%	\$ 21,434	\$ 27,512	-22.1%
Equine Industry Program	\$ 175,813	\$ 149,641	17.5%	\$ 358,778	\$ 301,326	19.1%
Equine Drug Research	\$ 95,896	\$ 82,924	15.6%	\$ 194,373	\$ 167,517	16.0%
Higher Education Fund	\$ 95,896	\$ 82,924	15.6%	\$ 194,373	\$ 167,517	16.0%
ADW Host Track Allocation (Note 1)	\$ 35,754	\$ 34,373	4.0%	\$ 77,427	\$ 72,014	7.5%
ADW Purse Allocation (Note 1)	\$ 35,754	\$ 34,373	4.0%	\$ 77,427	\$ 72,014	7.5%
KY General Fund	\$ 360,817	\$ 318,380	13.3%	\$ 727,938	\$ 648,380	12.3%
Total KY Excise Tax	\$ 1,692,418	\$ 1,496,757	13.1%	\$ 3,420,300	\$ 3,048,166	12.2%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for August, 2017

Live Racing

	August-17	August-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	25	24	4.2%	49	50	-2.0%
On-Track Handle on All Kentucky Races (OTH)	\$ 2,245,417	\$ 2,189,759	2.5%	\$ 4,855,592	\$ 6,045,510	-19.7%
Less: Return to Public	\$ 1,774,913	\$ 1,730,748		\$ 3,847,300	\$ 4,800,460	
Less: Breakage	\$ 14,695	\$ 15,208		\$ 35,162	\$ 42,237	
Gross Commission	<u>\$ 455,809</u>	<u>\$ 443,802</u>	2.7%	<u>\$ 973,129</u>	<u>\$ 1,202,814</u>	-19.1%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 13,349	\$ 13,447	-0.7%	\$ 32,151	\$ 41,269	-22.1%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 5,820	\$ 4,960	17.3%	\$ 7,110	\$ 6,788	4.8%
Equine Industry Program (0.2% of OTH)	\$ 4,491	\$ 4,380	2.5%	\$ 9,711	\$ 12,091	-19.7%
Equine Drug Research (0.1% of OTH)	\$ 2,245	\$ 2,190	2.5%	\$ 4,856	\$ 6,046	-19.7%
Higher Education Fund (0.1% of OTH)	\$ 2,245	\$ 2,190	2.5%	\$ 4,856	\$ 6,046	-19.7%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 6,695	\$ 6,672	0.3%	\$ 15,572	\$ 19,802	-21.4%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 34,845</u>	<u>\$ 33,838</u>	3.0%	<u>\$ 74,256</u>	<u>\$ 92,040</u>	-19.3%
% of Gross Commission	7.64%	7.62%		7.63%	7.65%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 8,899	\$ 8,965	-0.7%	\$ 21,434	\$ 27,512	-22.1%
Net Commission	\$ 412,064	\$ 400,999	2.8%	\$ 877,440	\$ 1,083,261	-19.0%
% of On-Track Handle	18.35%	18.31%		18.07%	17.92%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 780,185	\$ 814,427	-4.2%	\$ 2,083,625	\$ 1,957,670	6.4%
Kentucky Licensed ADW's	\$ 723,274	\$ 725,816	-0.4%	\$ 2,910,055	\$ 2,613,147	11.4%
Other Sources	\$ 14,269,773	\$ 15,047,273	-5.2%	\$ 31,399,717	\$ 37,370,069	-16.0%
All Sources Handle on Live Racing	<u>\$ 18,018,649</u>	<u>\$ 18,777,274</u>	-4.0%	<u>\$ 41,248,988</u>	<u>\$ 47,986,397</u>	-14.0%
Average Daily Handle - On Track	\$ 89,817	\$ 91,240	-1.6%	\$ 99,094	\$ 120,910	-18.0%
Average Daily Handle - All Sources	\$ 720,746	\$ 782,386	-7.9%	\$ 841,816	\$ 959,728	-12.3%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 10,838,639	\$ 10,886,309	-0.4%	\$ 20,216,314	\$ 22,764,907	-11.2%
Standardbred Simulcast Handle (SBSH)	\$ 2,330,808	\$ 2,041,153	14.2%	\$ 5,065,955	\$ 4,456,192	13.7%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 119,877	\$ 121,241	-1.1%	\$ 245,055	\$ 241,100	1.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 13,289,323</u>	<u>\$ 13,048,702</u>	1.8%	<u>\$ 25,527,324</u>	<u>\$ 27,462,199</u>	-7.0%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 206,309	\$ 209,252	-1.4%	\$ 385,596	\$ 435,614	-11.5%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,871	\$ 4,887	-0.3%	\$ 10,417	\$ 10,182	2.3%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,872	\$ 1,951	-4.1%	\$ 3,552	\$ 3,658	-2.9%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,326	\$ 5,402	-1.4%	\$ 9,989	\$ 11,236	-11.1%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 10,653	\$ 10,804	-1.4%	\$ 19,978	\$ 22,473	-11.1%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 10,653	\$ 10,804	-1.4%	\$ 19,978	\$ 22,473	-11.1%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 79,894	\$ 81,034	-1.4%	\$ 149,837	\$ 168,546	-11.1%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 319,577</u>	<u>\$ 324,135</u>	-1.4%	<u>\$ 599,347</u>	<u>\$ 674,182</u>	-11.1%

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

	<u>August-17</u>	<u>August-16</u>	<u>% Change</u>	<u>FYTD - 2018</u>	<u>FYTD - 2017</u>	<u>% Change</u>
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)	\$ 412,977	\$ 273,279	51.1%	\$ 720,143	\$ 601,755	19.7%
Standardbred Simulcast Handle (SBSH)	\$ 9,334	\$ 18,047	-48.3%	\$ 22,572	\$ 37,292	-39.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 803	\$ 1,198	-33.0%	\$ 3,246	\$ 1,198	171.0%
All-Breed Total Simulcast Handle (TSH)	\$ 423,114	\$ 292,524	44.6%	\$ 745,961	\$ 640,244	16.5%

Churchill Downs Live and Simulcast Wagering Report for August, 2017

Live Racing

	August-17	August-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates					2	-100.0%
On-Track Handle (OTH)					\$ 1,514,897	-100.0%
Less: Return to Public					\$ 1,210,858	
Less: Breakage					\$ 10,110	
Gross Commission					\$ 293,928	-100.0%
TB Development Fund (0.75% of OTH)					\$ 11,362	-100.0%
Equine Industry Program (0.2% of OTH)					\$ 3,030	-100.0%
Equine Drug Research (0.1% of OTH)					\$ 1,515	-100.0%
Higher Education Fund (0.1% of OTH)					\$ 1,515	-100.0%
KY General Fund (0.35% of OTH)					\$ 5,302	-100.0%
Total KY Excise Tax (1.5% of OTH)					\$ 22,723	-100.0%
% of Gross Commission					7.73%	
Backside Improvement Fund (0.5% of OTH)					\$ 7,574	-100.0%
Net Commission					\$ 263,631	-100.0%
% of On-Track Handle					17.40%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks					\$ 265,759	-100.0%
Kentucky Licensed ADW's				\$ 1,025,500	\$ 1,089,932	-5.9%
Other Sources				\$ (1,025,500)	\$ 10,320,001	-109.9%
All Sources Handle on Live Racing (On- and Off-Track)					\$ 13,190,587	-100.0%
Average Daily Handle - On Track					\$ 757,448	
Average Daily Handle - All Sources					\$ 6,595,294	

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,355,640	\$ 3,142,175	6.8%	\$ 6,168,883	\$ 6,376,488	-3.3%
Standardbred Simulcast Handle (SBSH)	\$ 9,577	\$ 8,983	6.6%	\$ 13,593	\$ 13,248	2.6%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 35,672	\$ 34,243	4.2%	\$ 53,149	\$ 59,282	-10.3%
All-Breed Total Simulcast Handle (TSH)	\$ 3,400,890	\$ 3,185,400	6.8%	\$ 6,235,625	\$ 6,449,018	-3.3%
TB Development Fund (2% of TBSH)	\$ 67,113	\$ 62,843	6.8%	\$ 123,378	\$ 127,530	-3.3%
SB Development Fund (2% of SBSH)	\$ 192	\$ 180	6.6%	\$ 272	\$ 265	2.6%
QH/Other Development Fund (2% of QHSH)	\$ 713	\$ 685	4.2%	\$ 1,063	\$ 1,186	-10.3%
Equine Industry Program (0.05% of TSH)	\$ 1,700	\$ 1,593	6.8%	\$ 3,118	\$ 3,225	-3.3%
Equine Drug Research (0.1% of TSH)	\$ 3,401	\$ 3,185	6.8%	\$ 6,236	\$ 6,449	-3.3%
Higher Education Fund (0.1% of TSH)	\$ 3,401	\$ 3,185	6.8%	\$ 6,236	\$ 6,449	-3.3%
KY General Fund (0.75% of TSH)	\$ 25,507	\$ 23,891	6.8%	\$ 46,767	\$ 48,368	-3.3%
Total KY Excise Tax (3% of TSH)	\$ 102,027	\$ 95,562	6.8%	\$ 187,069	\$ 193,471	-3.3%

Ellis Park Live and Simulcast Wagering Report for August, 2017
Live Racing

	August-17	August-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	12	12		28	26	7.7%
On-Track Handle (OTH)	\$ 1,779,810	\$ 1,792,955	-0.7%	\$ 4,286,754	\$ 3,987,591	7.5%
Less: Return to Public	\$ 1,417,434	\$ 1,426,206		\$ 3,410,744	\$ 3,173,017	
Less: Breakage	\$ 13,725	\$ 13,816		\$ 33,691	\$ 30,057	
Gross Commission	<u>\$ 348,651</u>	<u>\$ 352,933</u>	-1.2%	<u>\$ 842,319</u>	<u>\$ 784,518</u>	7.4%
TB Development Fund (0.75% of OTH)	\$ 13,349	\$ 13,447	-0.7%	\$ 32,151	\$ 29,907	7.5%
Equine Industry Program (0.2% of OTH)	\$ 3,560	\$ 3,586	-0.7%	\$ 8,574	\$ 7,975	7.5%
Equine Drug Research (0.1% of OTH)	\$ 1,780	\$ 1,793	-0.7%	\$ 4,287	\$ 3,988	7.5%
Higher Education Fund (0.1% of OTH)	\$ 1,780	\$ 1,793	-0.7%	\$ 4,287	\$ 3,988	7.5%
KY General Fund (0.35% of OTH)	\$ 6,229	\$ 6,275	-0.7%	\$ 15,004	\$ 13,957	7.5%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 26,697</u>	<u>\$ 26,894</u>	-0.7%	<u>\$ 64,301</u>	<u>\$ 59,814</u>	7.5%
% of Gross Commission	7.66%	7.62%		7.63%	7.62%	
Backside Improvement Fund (0.5% of OTH)	\$ 8,899	\$ 8,965	-0.7%	\$ 21,434	\$ 19,938	7.5%
Net Commission	\$ 313,055	\$ 317,074	-1.3%	\$ 756,583	\$ 704,766	7.4%
% of On-Track Handle	17.59%	17.68%		17.65%	17.67%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 747,376	\$ 784,217	-4.7%	\$ 2,044,955	\$ 1,649,953	23.9%
Kentucky Licensed ADW's	\$ 649,762	\$ 667,100	-2.6%	\$ 1,795,257	\$ 1,446,530	24.1%
Other Sources	\$ 11,325,811	\$ 12,385,149	-8.6%	\$ 29,031,869	\$ 23,538,715	23.3%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 14,502,759</u>	<u>\$ 15,629,421</u>	-7.2%	<u>\$ 37,158,835</u>	<u>\$ 30,622,790</u>	21.3%
Average Daily Handle - On Track	\$ 148,318	\$ 149,413	-0.7%	\$ 153,098	\$ 153,369	-0.2%
Average Daily Handle - All Sources	\$ 1,208,563	\$ 1,302,452	-7.2%	\$ 1,327,101	\$ 1,177,800	12.7%
Simulcast Wagering on Other Tracks						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,556,881	\$ 1,542,145	1.0%	\$ 2,891,998	\$ 3,151,610	-8.2%
Standardbred Simulcast Handle (SBSH)	\$ 106,689	\$ 134,387	-20.6%	\$ 241,373	\$ 275,126	-12.3%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 9,604	\$ 10,655	-9.9%	\$ 20,162	\$ 18,863	6.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,673,174</u>	<u>\$ 1,687,186</u>	-0.8%	<u>\$ 3,153,533</u>	<u>\$ 3,445,599</u>	-8.5%
TB Development Fund (2% of TBSH)	\$ 31,138	\$ 30,843	1.0%	\$ 57,840	\$ 63,032	-8.2%
SB Development Fund (2% of SBSH)	\$ 2,134	\$ 2,688	-20.6%	\$ 4,827	\$ 5,503	-12.3%
QH/Other Development Fund (2% of QHSH)	\$ 192	\$ 213	-9.9%	\$ 403	\$ 377	6.9%
Equine Industry Program (0.05% of TSH)	\$ 837	\$ 844	-0.8%	\$ 1,577	\$ 1,723	-8.5%
Equine Drug Research (0.1% of TSH)	\$ 1,673	\$ 1,687	-0.8%	\$ 3,154	\$ 3,446	-8.5%
Higher Education Fund (0.1% of TSH)	\$ 1,673	\$ 1,687	-0.8%	\$ 3,154	\$ 3,446	-8.5%
KY General Fund (0.75% of TSH)	\$ 12,549	\$ 12,654	-0.8%	\$ 23,651	\$ 25,842	-8.5%
Total KY Excise Tax (3% of TSH)	<u>\$ 50,195</u>	<u>\$ 50,616</u>	-0.8%	<u>\$ 94,606</u>	<u>\$ 103,368</u>	-8.5%

Keeneland Live and Simulcast Wagering Report for August, 2017
Live Racing

	<u>August-17</u>	<u>August-16</u>	<u>% Change</u>	<u>FYTD - 2018</u>	<u>FYTD - 2017</u>	<u>% Change</u>
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% 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 (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,742,903	\$ 2,873,493	-4.5%	\$ 5,421,591	\$ 6,122,709	-11.5%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 13,259	\$ 14,005	-5.3%	\$ 33,575	\$ 32,138	4.5%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,756,162</u>	<u>\$ 2,887,498</u>	-4.5%	<u>\$ 5,455,166</u>	<u>\$ 6,154,847</u>	-11.4%
TB Development Fund (2% of TBSH)	\$ 54,858	\$ 57,470	-4.5%	\$ 108,432	\$ 122,454	-11.5%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QHSH)	\$ 265	\$ 280	-5.3%	\$ 672	\$ 643	4.5%
Equine Industry Program (0.05% of TSH)	\$ 1,378	\$ 1,444	-4.5%	\$ 2,728	\$ 3,077	-11.4%
Equine Drug Research (0.1% of TSH)	\$ 2,756	\$ 2,887	-4.5%	\$ 5,455	\$ 6,155	-11.4%
Higher Education Fund (0.1% of TSH)	\$ 2,756	\$ 2,887	-4.5%	\$ 5,455	\$ 6,155	-11.4%
KY General Fund (0.75% of TSH)	\$ 20,671	\$ 21,656	-4.5%	\$ 40,914	\$ 46,161	-11.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 82,685</u>	<u>\$ 86,625</u>	-4.5%	<u>\$ 163,655</u>	<u>\$ 184,645</u>	-11.4%

Kentucky Downs Live and Simulcast Wagering Report for August, 2017
Live Racing

	<u>August-17</u>	<u>August-16</u>	<u>% Change</u>	<u>FYTD - 2018</u>	<u>FYTD - 2017</u>	<u>% Change</u>
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% 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 (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,186,555	\$ 996,178	19.1%	\$ 2,178,333	\$ 2,078,245	4.8%
Standardbred Simulcast Handle (SBSH)	\$ 79,646	\$ 48,220	65.2%	\$ 170,340	\$ 110,094	54.7%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 17,289	\$ 21,552	-19.8%	\$ 38,554	\$ 41,710	-7.6%
All-Breed Total Simulcast Handle (TSH)	\$ 1,283,490	\$ 1,065,950	20.4%	\$ 2,387,227	\$ 2,230,048	7.0%
TB Development Fund (2% of TBSH)	\$ 23,731	\$ 19,924	19.1%	\$ 43,567	\$ 41,565	4.8%
SB Development Fund (2% of SBSH)	\$ 1,593	\$ 964	65.2%	\$ 3,407	\$ 2,202	54.7%
QH/Other Development Fund (2% of QHSH)	\$ 346	\$ 431	-19.8%	\$ 771	\$ 834	-7.6%
Equine Industry Program (0.05% of TSH)	\$ 642	\$ 533	20.4%	\$ 1,194	\$ 1,115	7.0%
Equine Drug Research (0.1% of TSH)	\$ 1,283	\$ 1,066	20.4%	\$ 2,387	\$ 2,230	7.0%
Higher Education Fund (0.1% of TSH)	\$ 1,283	\$ 1,066	20.4%	\$ 2,387	\$ 2,230	7.0%
KY General Fund (0.75% of TSH)	\$ 9,626	\$ 7,995	20.4%	\$ 17,904	\$ 16,725	7.0%
Total KY Excise Tax (3% of TSH)	\$ 38,505	\$ 31,979	20.4%	\$ 71,617	\$ 66,901	7.0%

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

	August-17	August-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	13	12	8.3%	16	16	
On-Track Handle (OTH)	\$ 465,607	\$ 396,804	17.3%	\$ 562,491	\$ 535,127	5.1%
Less: Return to Public	\$ 357,479	\$ 304,542		\$ 431,578	\$ 410,417	
Less: Breakage	\$ 969	\$ 1,392		\$ 1,413	\$ 1,981	
Gross Commission	<u>\$ 107,158</u>	<u>\$ 90,870</u>	17.9%	<u>\$ 129,500</u>	<u>\$ 122,728</u>	5.5%
SB Development Fund (1.25% of OTH)	\$ 5,820	\$ 4,960	17.3%	\$ 7,031	\$ 6,689	5.1%
Equine Industry Program (0.2% of OTH)	\$ 931	\$ 794	17.3%	\$ 1,125	\$ 1,070	5.1%
Equine Drug Research (0.1% of OTH)	\$ 466	\$ 397	17.3%	\$ 562	\$ 535	5.1%
Higher Education Fund (0.1% of OTH)	\$ 466	\$ 397	17.3%	\$ 562	\$ 535	5.1%
KY General Fund (0.1% of OTH)	\$ 466	\$ 397	17.3%	\$ 562	\$ 535	5.1%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 8,148</u>	<u>\$ 6,944</u>	17.3%	<u>\$ 9,844</u>	<u>\$ 9,365</u>	5.1%
% of Gross Commission	7.60%	7.64%		7.60%	7.63%	
Net Commission	\$ 99,010	\$ 83,926	18.0%	\$ 119,656	\$ 113,364	5.6%
% of On-Track Handle	21.26%	21.15%		21.27%	21.18%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 32,810	\$ 30,210	8.6%	\$ 38,670	\$ 41,959	-7.8%
Kentucky Licensed ADW's	\$ 73,512	\$ 58,716	25.2%	\$ 89,298	\$ 76,685	16.4%
Other Sources	\$ 2,943,963	\$ 2,662,124	10.6%	\$ 3,393,348	\$ 3,511,353	-3.4%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 3,515,890</u>	<u>\$ 3,147,854</u>	11.7%	<u>\$ 4,083,807</u>	<u>\$ 4,165,124</u>	-2.0%
Average Daily Handle - On Track	\$ 35,816	\$ 33,067	8.3%	\$ 35,156	\$ 33,445	5.1%
Average Daily Handle - All Sources	\$ 270,453	\$ 262,321	3.1%	\$ 255,238	\$ 260,320	-2.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 2,051,289	\$ 1,741,674	17.8%	\$ 4,467,783	\$ 3,833,632	16.5%
Quarter Horse/Other Simulcast Handle (QHSB)	\$ 25,487	\$ 21,396	19.1%	\$ 64,203	\$ 54,377	18.1%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,076,776</u>	<u>\$ 1,763,070</u>	17.8%	<u>\$ 4,531,986</u>	<u>\$ 3,888,010</u>	16.6%

Thunder Ridge Live and Simulcast Wagering Report for August, 2017
Live Racing

	August-17	August-16	% 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)	\$ 110,210	\$ 150,442	-26.7%	\$ 216,362	\$ 382,452	-43.4%
Standardbred Simulcast Handle (SBSH)	\$ 26,656	\$ 37,064	-28.1%	\$ 54,749	\$ 76,149	-28.1%
Quarter Horse/Other Simulcast Handle (QHSH)		\$ 1,103	-100.0%	\$ 29	\$ 2,608	-98.9%
All-Breed Total Simulcast Handle (TSH)	\$ 136,867	\$ 188,610	-27.4%	\$ 271,140	\$ 461,210	-41.2%

Turfway Park Live and Simulcast Wagering Report for August, 2017
Live Racing

	August-17	August-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% 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 (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,473,472	\$ 1,908,598	-22.8%	\$ 2,619,005	\$ 4,051,647	-35.4%
Standardbred Simulcast Handle (SBSH)	\$ 47,616	\$ 52,778	-9.8%	\$ 95,544	\$ 110,651	-13.7%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 17,764	\$ 17,088	4.0%	\$ 32,138	\$ 30,926	3.9%
All-Breed Total Simulcast Handle (TSH)	\$ 1,538,852	\$ 1,978,464	-22.2%	\$ 2,746,687	\$ 4,193,224	-34.5%
TB Development Fund (2% of TBSH)	\$ 29,469	\$ 38,172	-22.8%	\$ 52,380	\$ 81,033	-35.4%
SB Development Fund (2% of SBSH)	\$ 952	\$ 1,056	-9.8%	\$ 1,911	\$ 2,213	-13.7%
QH/Other Development Fund (2% of QHSH)	\$ 355	\$ 342	4.0%	\$ 643	\$ 619	3.9%
Equine Industry Program (0.05% of TSH)	\$ 769	\$ 989	-22.2%	\$ 1,373	\$ 2,097	-34.5%
Equine Drug Research (0.1% of TSH)	\$ 1,539	\$ 1,978	-22.2%	\$ 2,747	\$ 4,193	-34.5%
Higher Education Fund (0.1% of TSH)	\$ 1,539	\$ 1,978	-22.2%	\$ 2,747	\$ 4,193	-34.5%
KY General Fund (0.75% of TSH)	\$ 11,541	\$ 14,838	-22.2%	\$ 20,600	\$ 31,449	-34.5%
Total KY Excise Tax (3% of TSH)	\$ 46,166	\$ 59,354	-22.2%	\$ 82,401	\$ 125,797	-34.5%

Kentucky Resident Advance Deposit Wagering Report for August, 2017

AmWest Entertainment

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 4,445	\$ 586	658.1%	\$ 5,464	\$ 1,556	251.2%
Total Out-of-State Handle	\$ 52,560	\$ 57,265	-8.2%	\$ 88,597	\$ 121,255	-26.9%
Total Handle	\$ 57,005	\$ 57,851	-1.5%	\$ 94,061	\$ 122,811	-23.4%
Host Track (42.5% Allocation)	\$ 121	\$ 123	-1.5%	\$ 200	\$ 261	-23.4%
Purse (42.5% Allocation)	\$ 121	\$ 123	-1.5%	\$ 200	\$ 261	-23.4%
KY General Fund (15% Allocation)	\$ 43	\$ 43	-1.5%	\$ 71	\$ 92	-23.4%
Total KY Excise Tax (0.5% of TAH)	\$ 285	\$ 289	-1.5%	\$ 470	\$ 614	-23.4%

Ebet

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,674	\$ 811	106.5%	\$ 3,572	\$ 2,362	51.2%
Total Out-of-State Handle	\$ 57,856	\$ 45,331	27.6%	\$ 128,500	\$ 132,245	-2.8%
Total Handle	\$ 59,531	\$ 46,142	29.0%	\$ 132,072	\$ 134,607	-1.9%
Host Track (42.5% Allocation)	\$ 127	\$ 98	29.0%	\$ 281	\$ 286	-1.9%
Purse (42.5% Allocation)	\$ 127	\$ 98	29.0%	\$ 281	\$ 286	-1.9%
KY General Fund (15% Allocation)	\$ 45	\$ 35	29.0%	\$ 99	\$ 101	-1.9%
Total KY Excise Tax (0.5% of TAH)	\$ 298	\$ 231	29.0%	\$ 660	\$ 673	-1.9%

Lien Games

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 711	\$ 9,120	-92.2%	\$ 1,269	\$ 27,740	-95.4%
Total Out-of-State Handle	\$ 14,319	\$ 259,084	-94.5%	\$ 47,236	\$ 570,668	-91.7%
Total Handle	\$ 15,030	\$ 268,203	-94.4%	\$ 48,505	\$ 598,408	-91.9%
Host Track (42.5% Allocation)	\$ 32	\$ 570	-94.4%	\$ 103	\$ 1,272	-91.9%
Purse (42.5% Allocation)	\$ 32	\$ 570	-94.4%	\$ 103	\$ 1,272	-91.9%
KY General Fund (15% Allocation)	\$ 11	\$ 201	-94.4%	\$ 36	\$ 449	-91.9%
Total KY Excise Tax (0.5% of TAH)	\$ 75	\$ 1,341	-94.4%	\$ 243	\$ 2,992	-91.9%

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

NYRA Bets

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 5,201			\$ 10,931		
Total Out-of-State Handle	\$ 305,817			\$ 463,038		
Total Handle	\$ 311,018			\$ 473,969		
Host Track (42.5% Allocation)	\$ 661			\$ 1,007		
Purse (42.5% Allocation)	\$ 661			\$ 1,007		
KY General Fund (15% Allocation)	\$ 233			\$ 355		
Total KY Excise Tax (0.5% of TAH)	\$ 1,555			\$ 2,370		

TVG

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 187,918	\$ 172,140	9.2%	\$ 715,899	\$ 536,538	33.4%
Total Out-of-State Handle	\$ 5,528,675	\$ 4,464,527	23.8%	\$ 11,696,019	\$ 9,665,566	21.0%
Total Handle	\$ 5,716,593	\$ 4,636,667	23.3%	\$ 12,411,918	\$ 10,202,104	21.7%
Host Track (42.5% Allocation)	\$ 12,148	\$ 9,853	23.3%	\$ 26,375	\$ 21,679	21.7%
Purse (42.5% Allocation)	\$ 12,148	\$ 9,853	23.3%	\$ 26,375	\$ 21,679	21.7%
KY General Fund (15% Allocation)	\$ 4,287	\$ 3,477	23.3%	\$ 9,309	\$ 7,652	21.7%
Total KY Excise Tax (0.5% of TAH)	\$ 28,583	\$ 23,183	23.3%	\$ 62,060	\$ 51,011	21.7%

Twin Spires

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 451,128	\$ 425,476	6.0%	\$ 1,835,288	\$ 1,722,576	6.5%
Total Out-of-State Handle	\$ 8,292,056	\$ 7,600,369	9.1%	\$ 17,291,311	\$ 16,143,169	7.1%
Total Handle	\$ 8,743,184	\$ 8,025,844	8.9%	\$ 19,126,599	\$ 17,865,744	7.1%
Host Track (42.5% Allocation)	\$ 18,579	\$ 17,055	8.9%	\$ 40,644	\$ 37,965	7.1%
Purse (42.5% Allocation)	\$ 18,579	\$ 17,055	8.9%	\$ 40,644	\$ 37,965	7.1%
KY General Fund (15% Allocation)	\$ 6,557	\$ 6,019	8.9%	\$ 14,345	\$ 13,399	7.1%
Total KY Excise Tax (0.5% of TAH)	\$ 43,716	\$ 40,129	8.9%	\$ 95,633	\$ 89,329	7.1%

Kentucky Resident Advance Deposit Wagering Report for (Cont)

Watch And Wager

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 238			\$ 816		
Total Out-of-State Handle	\$ 7,834			\$ 12,194		
Total Handle	\$ 8,072			\$ 13,011		
Host Track (42.5% Allocation)	\$ 17			\$ 28		
Purse (42.5% Allocation)	\$ 17			\$ 28		
KY General Fund (15% Allocation)	\$ 6			\$ 10		
Total KY Excise Tax (0.5% of TAH)	\$ 40			\$ 65		

Xpressbet

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 71,958	\$ 117,684	-38.9%	\$ 336,816	\$ 322,375	4.5%
Total Out-of-State Handle	\$ 1,842,851	\$ 3,023,108	-39.0%	\$ 3,799,419	\$ 4,642,749	-18.2%
Total Handle	\$ 1,914,809	\$ 3,140,792	-39.0%	\$ 4,136,235	\$ 4,965,124	-16.7%
Host Track (42.5% Allocation)	\$ 4,069	\$ 6,674	-39.0%	\$ 8,789	\$ 10,551	-16.7%
Purse (42.5% Allocation)	\$ 4,069	\$ 6,674	-39.0%	\$ 8,789	\$ 10,551	-16.7%
KY General Fund (15% Allocation)	\$ 1,436	\$ 2,356	-39.0%	\$ 3,102	\$ 3,724	-16.7%
Total KY Excise Tax (0.5% of TAH)	\$ 9,574	\$ 15,704	-39.0%	\$ 20,681	\$ 24,826	-16.7%

Kentucky Resident Advance Deposit Wagering Report for August, 2017

	Aug-17	Aug-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 723,274	\$ 725,816	-0.4%	\$ 2,910,055	\$ 2,613,147	11.4%
Total Out-of-State Handle	\$ 16,101,969	\$ 15,449,683	4.2%	\$ 33,526,314	\$ 31,275,652	7.2%
Total ADW Handle (TAH)	\$ 16,825,242	\$ 16,175,499	4.0%	\$ 36,436,369	\$ 33,888,798	7.5%
Host Track (42.5% Allocation)	\$ 35,754	\$ 34,373	4.0%	\$ 77,427	\$ 72,014	7.5%
Purse (42.5% Allocation)	\$ 35,754	\$ 34,373	4.0%	\$ 77,427	\$ 72,014	7.5%
KY General Fund (15% Allocation)	\$ 12,619	\$ 12,132	4.0%	\$ 27,327	\$ 25,417	7.5%
Total KY Excise Tax (0.5% of TAH)	\$ 84,126	\$ 80,877	4.0%	\$ 182,182	\$ 169,444	7.5%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Historical Horse Racing Report for August, 2017

	August-17	August-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 82,998,061	\$ 69,929,411	18.7%	\$ 169,538,731	\$ 138,999,185	22.0%
Less: Returned to Public	\$ 76,440,605	\$ 64,461,346	18.6%	\$ 156,062,185	\$ 128,151,038	21.8%
Less: Breakage	\$ 64,292	\$ 22,376		\$ 114,597	\$ 45,588	
Less: Settlement	\$ 59,456	\$ (12,813)		\$ 195,432	\$ (86,816)	
Gross Commission	<u>\$ 6,433,709</u>	<u>\$ 5,458,501</u>	17.9%	<u>\$ 13,166,515</u>	<u>\$ 10,889,375</u>	20.9%
TB Development Fund (See Note 1)	\$ 535,833	\$ 445,839	20.2%	\$ 1,096,988	\$ 886,852	23.7%
SB Development Fund (See Note 2)	\$ 115,537	\$ 104,843	10.2%	\$ 232,736	\$ 207,522	12.2%
Equine Industry Program (See Note 3)	\$ 165,996	\$ 139,859	18.7%	\$ 339,077	\$ 277,998	22.0%
Equine Drug Research (See Note 4)	\$ 82,998	\$ 69,929	18.7%	\$ 169,539	\$ 138,999	22.0%
Higher Education Fund (See Note 4)	\$ 82,998	\$ 69,929	18.7%	\$ 169,539	\$ 138,999	22.0%
Kentucky General Fund (Note 5)	\$ 261,609	\$ 218,542	19.7%	\$ 535,201	\$ 434,617	23.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,244,971</u>	<u>\$ 1,048,941</u>	18.7%	<u>\$ 2,543,081</u>	<u>\$ 2,084,988</u>	22.0%
% of Gross Commission	19.4%	19.2%		19.3%	19.1%	
Net Commission	\$ 5,188,738	\$ 4,409,560	17.7%	\$ 10,623,435	\$ 8,804,387	20.7%
% of Total Handle	6.25%	6.31%		6.27%	6.33%	
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Number of HHR Terminals	1,776	1,706	4.1%	1,776	1,706	4.1%
Average Daily Handle	\$ 2,677,357	\$ 2,255,787	18.7%	\$ 2,734,496	\$ 2,241,922	22.0%
Handle / Day / Machine	\$ 1,508	\$ 1,322	14.0%	\$ 1,540	\$ 1,314	17.2%
Gross Commission / Day / Machine	\$ 117	\$ 103	13.2%	\$ 120	\$ 103	16.1%

	August-17	Jul-17	% Change	Since Inception
Total Handle	\$ 82,998,061	\$ 86,540,669	-4.1%	Total Handle \$2,828,748,787
Total Kentucky Excise Tax	\$ 1,244,971	\$ 1,298,110	-4.1%	Total Kentucky Excise Tax \$42,431,232
Average Daily Handle	\$ 2,677,357	\$ 2,791,634	-4.1%	Total KY General Fund \$13,174,501

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 August, 2017

	August-17	August-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 6,229,446	\$ 8,198,399	-24.0%	\$ 12,443,721	\$ 16,140,173	-22.9%
Less: Returned to Public	\$ 5,693,127	\$ 7,601,216	-25.1%	\$ 11,353,158	\$ 14,895,243	-23.8%
Less: Breakage	\$ 826	\$ 5,281		\$ 1,258	\$ 10,072	
Less: Settlement	\$ 36,643	\$ (34,682)		\$ 98,070	\$ (10,374)	
Gross Commission	<u>\$ 498,849</u>	<u>\$ 626,583</u>	-20.4%	<u>\$ 991,235</u>	<u>\$ 1,245,232</u>	-20.4%
TB Development Fund (See Note 1)	\$ 46,721	\$ 61,488	-24.0%	\$ 93,328	\$ 121,051	-22.9%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	\$ 12,459	\$ 16,397	-24.0%	\$ 24,887	\$ 32,280	-22.9%
Equine Drug Research (See Note 4)	\$ 6,229	\$ 8,198	-24.0%	\$ 12,444	\$ 16,140	-22.9%
Higher Education Fund (See Note 4)	\$ 6,229	\$ 8,198	-24.0%	\$ 12,444	\$ 16,140	-22.9%
Kentucky General Fund (Note 5)	\$ 21,803	\$ 28,694	-24.0%	\$ 43,553	\$ 56,491	-22.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 93,442</u>	<u>\$ 122,976</u>	-24.0%	<u>\$ 186,656</u>	<u>\$ 242,103</u>	-22.9%
% of Gross Commission	18.7%	19.6%		18.8%	19.4%	
Net Commission	\$ 405,408	\$ 503,607	-19.5%	\$ 804,580	\$ 1,003,129	-19.8%
% of Total Handle	6.51%	6.14%		6.47%	6.22%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 200,950	\$ 264,464	-24.0%	\$ 200,705	\$ 260,325	-22.9%
Handle / Day / Machine	\$ 1,123	\$ 1,477	-24.0%	\$ 1,121	\$ 1,454	-22.9%
Gross Commission / Day / Machine	\$ 90	\$ 113	-20.4%	\$ 89	\$ 112	-20.4%
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	August-17	Jul-17	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 6,229,446	\$ 6,214,274	0.2%	Total Handle		\$262,221,945
Total Kentucky Excise Tax	\$ 93,442	\$ 93,214	0.2%	Total Kentucky Excise Tax		\$3,933,329
Average Daily Handle	\$ 200,950	\$ 200,460	0.2%	Total KY General Fund		\$1,244,281

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 August, 2017

	August-17	August-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 23,107,371	\$ 20,968,546	10.2%	\$ 46,547,258	\$ 41,504,465	12.2%
Less: Returned to Public	\$ 21,379,470	\$ 19,333,282	10.6%	\$ 43,019,837	\$ 38,363,045	12.1%
Less: Breakage	\$ 48,555	\$ 12,931		\$ 89,437	\$ 26,484	
Less: Settlement	\$ (19,110)	\$ 59,397		\$ 17,087	\$ 15,360	
Gross Commission	<u>\$ 1,698,455</u>	<u>\$ 1,562,936</u>	8.7%	<u>\$ 3,420,897</u>	<u>\$ 3,099,577</u>	10.4%
TB Development Fund (See Note 1)	\$ 86,653	\$ 78,632	10.2%	\$ 174,552	\$ 155,642	12.2%
SB Development Fund (See Note 2)	\$ 115,537	\$ 104,843	10.2%	\$ 232,736	\$ 207,522	12.2%
Equine Industry Program (See Note 3)	\$ 46,215	\$ 41,937	10.2%	\$ 93,095	\$ 83,009	12.2%
Equine Drug Research (See Note 4)	\$ 23,107	\$ 20,969	10.2%	\$ 46,547	\$ 41,504	12.2%
Higher Education Fund (See Note 4)	\$ 23,107	\$ 20,969	10.2%	\$ 46,547	\$ 41,504	12.2%
Kentucky General Fund (Note 5)	\$ 51,992	\$ 47,179	10.2%	\$ 104,731	\$ 93,385	12.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 346,611</u>	<u>\$ 314,528</u>	10.2%	<u>\$ 698,209</u>	<u>\$ 622,567</u>	12.2%
% of Gross Commission	20.4%	20.1%		20.4%	20.1%	
Net Commission	\$ 1,351,845	\$ 1,248,408	8.3%	\$ 2,722,688	\$ 2,477,009	9.9%
% of Total Handle	5.85%	5.95%		5.85%	5.97%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 745,399	\$ 676,405	10.2%	\$ 750,762	\$ 669,427	12.2%
Handle / Day / Machine	\$ 826	\$ 750	10.2%	\$ 832	\$ 742	12.2%
Gross Commission / Day / Machine	\$ 61	\$ 56	8.7%	\$ 61	\$ 55	10.4%

	August-17	Jul-17	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 23,107,371	\$ 23,439,887	-1.4%	Total Handle	\$476,356,772
Total Kentucky Excise Tax	\$ 346,611	\$ 351,598	-1.4%	Total Kentucky Excise Tax	\$7,145,352
Average Daily Handle	\$ 745,399	\$ 756,125	-1.4%	Total KY General Fund	\$2,172,039

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 August, 2017

	August-17	August-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 53,661,244	\$ 40,762,466	31.6%	\$ 110,547,752	\$ 81,354,547	35.9%
Less: Returned to Public	\$ 49,368,007	\$ 37,526,848	31.6%	\$ 101,689,191	\$ 74,892,750	35.8%
Less: Breakage	\$ 14,910	\$ 4,164		\$ 23,903	\$ 9,033	
Less: Settlement	\$ 41,922	\$ (37,528)		\$ 80,275	\$ (91,802)	
Gross Commission	<u>\$ 4,236,405</u>	<u>\$ 3,268,982</u>	29.6%	<u>\$ 8,754,383</u>	<u>\$ 6,544,567</u>	33.8%
TB Development Fund (See Note 1)	\$ 402,459	\$ 305,718	31.6%	\$ 829,108	\$ 610,159	35.9%
SB Development Fund (See Note 2)	-	-	-	-	-	-
Equine Industry Program (See Note 3)	\$ 107,322	\$ 81,525	31.6%	\$ 221,096	\$ 162,709	35.9%
Equine Drug Research (See Note 4)	\$ 53,661	\$ 40,762	31.6%	\$ 110,548	\$ 81,355	35.9%
Higher Education Fund (See Note 4)	\$ 53,661	\$ 40,762	31.6%	\$ 110,548	\$ 81,355	35.9%
Kentucky General Fund (Note 5)	\$ 187,814	\$ 142,669	31.6%	\$ 386,917	\$ 284,741	35.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 804,919</u>	<u>\$ 611,437</u>	31.6%	<u>\$ 1,658,216</u>	<u>\$ 1,220,318</u>	35.9%
% of Gross Commission	19.0%	18.7%		18.9%	18.6%	
Net Commission	\$ 3,431,486	\$ 2,657,545	29.1%	\$ 7,096,167	\$ 5,324,248	33.3%
% of Total Handle	6.39%	6.52%		6.42%	6.54%	
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Number of HHR Terminals	695	625	11.2%	695	625	11.2%
Average Daily Handle	\$ 1,731,008	\$ 1,314,918	31.6%	\$ 1,783,028	\$ 1,312,170	35.9%
Handle / Day / Machine	\$ 2,491	\$ 2,104	18.4%	\$ 2,566	\$ 2,099	22.2%
Gross Commission / Day / Machine	\$ 197	\$ 169	16.5%	\$ 203	\$ 169	20.3%
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	August-17	Jul-17	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 53,661,244	\$ 56,886,508	-5.7%	Total Handle		\$2,090,170,071
Total Kentucky Excise Tax	\$ 804,919	\$ 853,298	-5.7%	Total Kentucky Excise Tax		\$31,352,551
Average Daily Handle	\$ 1,731,008	\$ 1,835,049	-5.7%	Total KY General Fund		\$9,758,181

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.