

Kentucky Handle and Excise Tax Report for November, 2017

	November-17	November-16	% Change	FTYD - 2018	FTYD - 2017	% Change
Live Racing Dates	22	21	4.8%	124	125	-0.8%
On-Track Live Handle	\$ 7,016,428	\$ 7,910,338	-11.3%	\$ 35,856,679	\$ 38,410,629	-6.6%
On-Track Simulcast Handle	\$ 13,333,544	\$ 14,521,515	-8.2%	\$ 63,760,235	\$ 68,677,880	-7.2%
Kentucky Resident ADW Handle	\$ 18,891,121	\$ 16,740,402	12.8%	\$ 88,695,346	\$ 81,317,732	9.1%
Historical Horse Racing Handle	\$ 79,407,798	\$ 68,568,035	15.8%	\$ 419,556,780	\$ 351,139,157	19.5%
Total Taxable Handle	\$ 118,648,891	\$ 107,740,289	10.1%	\$ 607,869,040	\$ 539,545,397	12.7%
TB Development Fund	\$ 793,971	\$ 733,265	8.3%	\$ 3,979,462	\$ 3,611,549	10.2%
SB Development Fund	\$ 112,417	\$ 106,972	5.1%	\$ 610,215	\$ 567,724	7.5%
QH/Arabian Development Fund	\$ 1,078	\$ 817	32.0%	\$ 9,232	\$ 8,859	4.2%
Backside Improvement Fund	\$ 35,082	\$ 39,552	-11.3%	\$ 172,484	\$ 185,556	-7.0%
Equine Industry Program	\$ 19,838	\$ 106,722	-81.4%	\$ 747,561	\$ 755,017	-1.0%
Equine Drug Research	\$ 18,626	\$ 57,425	-67.6%	\$ 407,552	\$ 414,802	-1.7%
Higher Education Fund	\$ 18,626	\$ 57,425	-67.6%	\$ 407,552	\$ 414,802	-1.7%
ADW Host Track Allocation (Note 1)	\$ 40,144	\$ 35,573	12.8%	\$ 150,045	\$ 172,800	-13.2%
ADW Purse Allocation (Note 1)	\$ 40,144	\$ 35,573	12.8%	\$ 150,045	\$ 172,800	-13.2%
KY General Fund	\$ 694,275	\$ 459,690	51.0%	\$ 2,276,837	\$ 1,826,459	24.7%
Total KY Excise Tax	\$ 1,774,201	\$ 1,633,015	8.6%	\$ 8,910,984	\$ 8,130,368	9.6%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for November, 2017

Live Racing

	November-17	November-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	22	21	4.8%	124	125	-0.8%
On-Track Handle on All Kentucky Races (OTH)	\$ 7,016,428	\$ 7,910,338	-11.3%	\$ 35,856,679	\$ 38,410,629	-6.6%
Less: Return to Public	\$ 5,577,339	\$ 6,284,490		\$ 28,529,482	\$ 30,930,559	
Less: Breakage	\$ 44,170	\$ 46,579		\$ 234,528	\$ 247,913	
Gross Commission	<u>\$ 1,394,919</u>	<u>\$ 1,579,269</u>	-11.7%	<u>\$ 7,092,669</u>	<u>\$ 7,232,156</u>	-1.9%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 52,623	\$ 59,328	-11.3%	\$ 258,725	\$ 278,335	-7.0%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,999	\$ 16,242	4.7%
Equine Industry Program (0.2% of OTH)	\$ 14,033	\$ 15,821	-11.3%	\$ 71,713	\$ 76,821	-6.6%
Equine Drug Research (0.1% of OTH)	\$ 7,016	\$ 7,910	-11.3%	\$ 35,857	\$ 38,411	-6.6%
Higher Education Fund (0.1% of OTH)	\$ 7,016	\$ 7,910	-11.3%	\$ 35,857	\$ 38,411	-6.6%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 24,557	\$ 27,686	-11.3%	\$ 122,098	\$ 131,189	-6.9%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 105,246</u>	<u>\$ 118,655</u>	-11.3%	<u>\$ 541,250</u>	<u>\$ 579,408</u>	-6.6%
% of Gross Commission	7.54%	7.51%		7.63%	8.01%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 35,082	\$ 39,552	-11.3%	\$ 172,484	\$ 185,556	-7.0%
Net Commission	\$ 1,254,590	\$ 1,421,062	-11.7%	\$ 6,378,935	\$ 6,467,192	-1.4%
% of On-Track Handle	17.88%	17.96%		17.79%	16.84%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 1,874,827	\$ 2,132,844	-12.1%	\$ 7,937,702	\$ 8,766,965	-9.5%
Kentucky Licensed ADW's	\$ 5,113,708	\$ 4,770,462	7.2%	\$ 19,255,264	\$ 18,150,858	6.1%
Other Sources	\$ 78,642,463	\$ 79,361,454	-0.9%	\$ 276,818,888	\$ 284,849,695	-2.8%
All Sources Handle on Live Racing	<u>\$ 92,647,427</u>	<u>\$ 94,175,098</u>	-1.6%	<u>\$ 339,868,533</u>	<u>\$ 350,178,147</u>	-2.9%
Average Daily Handle - On Track	\$ 318,929	\$ 376,683	-15.3%	\$ 289,167	\$ 307,285	-5.9%
Average Daily Handle - All Sources	\$ 4,211,247	\$ 4,484,528	-6.1%	\$ 2,740,875	\$ 2,801,425	-2.2%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 11,663,939	\$ 12,460,549	-6.4%	\$ 52,081,471	\$ 57,406,948	-9.3%
Standardbred Simulcast Handle (SBSH)	\$ 1,595,606	\$ 2,007,188	-20.5%	\$ 11,063,518	\$ 10,705,676	3.3%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 74,000	\$ 53,778	37.6%	\$ 615,246	\$ 565,256	8.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 13,333,544</u>	<u>\$ 14,521,515</u>	-8.2%	<u>\$ 63,760,235</u>	<u>\$ 68,677,880</u>	-7.2%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 227,043	\$ 236,904	-4.2%	\$ 1,001,881	\$ 1,096,252	-8.6%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,079	\$ 4,003	1.9%	\$ 22,788	\$ 22,707	0.4%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,078	\$ 817	32.0%	\$ 9,232	\$ 8,859	4.2%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,805	\$ 6,043	-3.9%	\$ 25,848	\$ 28,195	-8.3%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 11,610	\$ 12,086	-3.9%	\$ 51,695	\$ 56,391	-8.3%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 11,610	\$ 12,086	-3.9%	\$ 51,695	\$ 56,391	-8.3%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 87,075	\$ 90,646	-3.9%	\$ 387,713	\$ 422,932	-8.3%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 348,300</u>	<u>\$ 362,585</u>	-3.9%	<u>\$ 1,550,852</u>	<u>\$ 1,691,728</u>	-8.3%

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

	<u>November-17</u>	<u>November-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)	\$ 311,804	\$ 411,649	-24.3%	\$ 1,667,791	\$ 1,632,149	2.2%
Standardbred Simulcast Handle (SBSH)	\$ 9,924	\$ 11,297	-12.2%	\$ 52,274	\$ 78,191	-33.1%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 5,730	\$ 3,165	81.0%
All-Breed Total Simulcast Handle (TSH)	\$ 321,728	\$ 422,946	-23.9%	\$ 1,725,795	\$ 1,713,506	0.7%

Churchill Downs Live and Simulcast Wagering Report for November, 2017

Live Racing

	November-17	November-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	20	20		32	34	-5.9%
On-Track Handle (OTH)	\$ 6,929,033	\$ 7,855,742	-11.8%	\$ 11,013,435	\$ 13,668,731	-19.4%
Less: Return to Public	\$ 5,507,901	\$ 6,241,085		\$ 8,759,576	\$ 10,868,473	
Less: Breakage	\$ 43,690	\$ 46,313		\$ 70,402	\$ 82,547	
Gross Commission	\$ 1,377,442	\$ 1,568,344	-12.2%	\$ 2,183,457	\$ 2,717,711	-19.7%
TB Development Fund (0.75% of OTH)	\$ 51,968	\$ 58,918	-11.8%	\$ 82,601	\$ 102,515	-19.4%
Equine Industry Program (0.2% of OTH)	\$ 13,858	\$ 15,711	-11.8%	\$ 22,027	\$ 27,337	-19.4%
Equine Drug Research (0.1% of OTH)	\$ 6,929	\$ 7,856	-11.8%	\$ 11,013	\$ 13,669	-19.4%
Higher Education Fund (0.1% of OTH)	\$ 6,929	\$ 7,856	-11.8%	\$ 11,013	\$ 13,669	-19.4%
KY General Fund (0.35% of OTH)	\$ 24,252	\$ 27,495	-11.8%	\$ 38,547	\$ 47,841	-19.4%
Total KY Excise Tax (1.5% of OTH)	\$ 103,935	\$ 117,836	-11.8%	\$ 165,202	\$ 205,031	-19.4%
% of Gross Commission	7.55%	7.51%		7.57%	7.54%	
Backside Improvement Fund (0.5% of OTH)	\$ 34,645	\$ 39,279	-11.8%	\$ 55,067	\$ 68,344	-19.4%
Net Commission	\$ 1,238,861	\$ 1,411,230	-12.2%	\$ 1,963,188	\$ 2,444,336	-19.7%
% of On-Track Handle	17.88%	17.96%		17.83%	17.88%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 1,835,633	\$ 2,105,775	-12.8%	\$ 2,768,552	\$ 3,357,312	-17.5%
Kentucky Licensed ADW's	\$ 5,113,708	\$ 4,770,462	7.2%	\$ 8,810,235	\$ 7,892,172	11.6%
Other Sources	\$ 76,408,783	\$ 78,102,914	-2.2%	\$ 112,768,755	\$ 123,713,722	-8.8%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 90,287,157	\$ 92,834,893	-2.7%	\$ 135,360,977	\$ 148,631,937	-8.9%
Average Daily Handle - On Track	\$ 346,452	\$ 392,787	-11.8%	\$ 344,170	\$ 402,022	-14.4%
Average Daily Handle - All Sources	\$ 4,514,358	\$ 4,641,745	-2.7%	\$ 4,230,031	\$ 4,371,528	-3.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,473,479	\$ 3,782,013	-8.2%	\$ 15,097,955	\$ 16,084,919	-6.1%
Standardbred Simulcast Handle (SBSH)				\$ 37,188	\$ 37,169	0.1%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 2,971	\$ 10,595	-72.0%	\$ 136,846	\$ 157,908	-13.3%
All-Breed Total Simulcast Handle (TSH)	\$ 3,476,449	\$ 3,792,608	-8.3%	\$ 15,271,989	\$ 16,279,995	-6.2%
TB Development Fund (2% of TBSH)	\$ 69,470	\$ 75,640	-8.2%	\$ 301,959	\$ 321,698	-6.1%
SB Development Fund (2% of SBSH)				\$ 744	\$ 743	0.1%
QH/Other Development Fund (2% of QHSH)	\$ 59	\$ 212	-72.0%	\$ 2,737	\$ 3,158	-13.3%
Equine Industry Program (0.05% of TSH)	\$ 1,738	\$ 1,896	-8.3%	\$ 7,636	\$ 8,140	-6.2%
Equine Drug Research (0.1% of TSH)	\$ 3,476	\$ 3,793	-8.3%	\$ 15,272	\$ 16,280	-6.2%
Higher Education Fund (0.1% of TSH)	\$ 3,476	\$ 3,793	-8.3%	\$ 15,272	\$ 16,280	-6.2%
KY General Fund (0.75% of TSH)	\$ 26,073	\$ 28,445	-8.3%	\$ 114,540	\$ 122,100	-6.2%
Total KY Excise Tax (3% of TSH)	\$ 104,293	\$ 113,778	-8.3%	\$ 458,160	\$ 488,400	-6.2%

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

	November-17	November-16	% 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)	\$ 1,445,965	\$ 1,462,124	-1.1%	\$ 6,975,068	\$ 7,362,487	-5.3%
Standardbred Simulcast Handle (SBSH)	\$ 79,239	\$ 94,769	-16.4%	\$ 484,964	\$ 574,937	-15.6%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 2,531	\$ 1	#####	\$ 43,215	\$ 30,884	39.9%
All-Breed Total Simulcast Handle (TSH)	\$ 1,527,735	\$ 1,556,894	-1.9%	\$ 7,503,247	\$ 7,968,309	-5.8%
TB Development Fund (2% of TBSH)	\$ 28,919	\$ 29,242	-1.1%	\$ 139,501	\$ 147,250	-5.3%
SB Development Fund (2% of SBSH)	\$ 1,585	\$ 1,895	-16.4%	\$ 9,699	\$ 11,499	-15.6%
QH/Other Development Fund (2% of QHSH)	\$ 51	\$ 0	#####	\$ 864	\$ 618	39.9%
Equine Industry Program (0.05% of TSH)	\$ 764	\$ 778	-1.9%	\$ 3,752	\$ 3,984	-5.8%
Equine Drug Research (0.1% of TSH)	\$ 1,528	\$ 1,557	-1.9%	\$ 7,503	\$ 7,968	-5.8%
Higher Education Fund (0.1% of TSH)	\$ 1,528	\$ 1,557	-1.9%	\$ 7,503	\$ 7,968	-5.8%
KY General Fund (0.75% of TSH)	\$ 11,458	\$ 11,677	-1.9%	\$ 56,274	\$ 59,762	-5.8%
Total KY Excise Tax (3% of TSH)	\$ 45,832	\$ 46,707	-1.9%	\$ 225,097	\$ 239,049	-5.8%

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

	November-17	November-16	% 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				<u>\$ 3,460,919</u>	<u>\$ 3,128,824</u>	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)				<u>\$ 263,743</u>	<u>\$ 266,901</u>	-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)				<u>\$ 121,428,216</u>	<u>\$ 132,937,723</u>	-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)	\$ 3,424,099	\$ 3,425,689	0.0%	\$ 15,286,479	\$ 16,280,382	-6.1%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 9,492	\$ 1,285	638.6%	\$ 76,269	\$ 63,507	20.1%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 3,433,591</u>	<u>\$ 3,426,974</u>	0.2%	<u>\$ 15,362,748</u>	<u>\$ 16,343,889</u>	-6.0%
TB Development Fund (2% of TBSH)	\$ 68,482	\$ 68,514	0.0%	\$ 305,730	\$ 325,608	-6.1%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QHSH)	\$ 190	\$ 26	638.6%	\$ 1,525	\$ 1,270	20.1%
Equine Industry Program (0.05% of TSH)	\$ 1,717	\$ 1,713	0.2%	\$ 7,681	\$ 8,172	-6.0%
Equine Drug Research (0.1% of TSH)	\$ 3,434	\$ 3,427	0.2%	\$ 15,363	\$ 16,344	-6.0%
Higher Education Fund (0.1% of TSH)	\$ 3,434	\$ 3,427	0.2%	\$ 15,363	\$ 16,344	-6.0%
KY General Fund (0.75% of TSH)	\$ 25,752	\$ 25,702	0.2%	\$ 115,221	\$ 122,579	-6.0%
Total KY Excise Tax (3% of TSH)	<u>\$ 103,008</u>	<u>\$ 102,809</u>	0.2%	<u>\$ 460,882</u>	<u>\$ 490,317</u>	-6.0%

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

	November-17	November-16	% 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				<u>\$ 179,131</u>	<u>\$ 161,841</u>	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)				<u>\$ 15,434</u>	<u>\$ 13,941</u>	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)				<u>\$ 30,246,888</u>	<u>\$ 22,540,764</u>	34.2%
Average Daily Handle - On Track				\$ 205,790	\$ 185,882	10.7%
Average Daily Handle - All Sources				\$ 6,049,378	\$ 4,508,153	34.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 959,391	\$ 913,768	5.0%	\$ 4,946,603	\$ 4,931,914	0.3%
Standardbred Simulcast Handle (SBSH)	\$ 73,533	\$ 54,021	36.1%	\$ 374,944	\$ 250,611	49.6%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 29,500	\$ 19,250	53.2%	\$ 128,921	\$ 124,614	3.5%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,062,424</u>	<u>\$ 987,039</u>	7.6%	<u>\$ 5,450,467</u>	<u>\$ 5,307,138</u>	2.7%
TB Development Fund (2% of TBSH)	\$ 19,188	\$ 18,275	5.0%	\$ 98,932	\$ 98,638	0.3%
SB Development Fund (2% of SBSH)	\$ 1,471	\$ 1,080	36.1%	\$ 7,499	\$ 5,012	49.6%
QH/Other Development Fund (2% of QHSH)	\$ 590	\$ 385	53.2%	\$ 2,578	\$ 2,492	3.5%
Equine Industry Program (0.05% of TSH)	\$ 531	\$ 494	7.6%	\$ 2,725	\$ 2,654	2.7%
Equine Drug Research (0.1% of TSH)	\$ 1,062	\$ 987	7.6%	\$ 5,450	\$ 5,307	2.7%
Higher Education Fund (0.1% of TSH)	\$ 1,062	\$ 987	7.6%	\$ 5,450	\$ 5,307	2.7%
KY General Fund (0.75% of TSH)	\$ 7,968	\$ 7,403	7.6%	\$ 40,879	\$ 39,804	2.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 31,873</u>	<u>\$ 29,611</u>	7.6%	<u>\$ 163,514</u>	<u>\$ 159,214</u>	2.7%

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

	November-17	November-16	% 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)	\$ 1,381,710	\$ 1,756,360	-21.3%	\$ 9,793,348	\$ 9,299,797	5.3%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 20,094	\$ 12,843	56.5%	\$ 147,826	\$ 115,359	28.1%
All-Breed Total Simulcast Handle (TSH)	\$ 1,401,804	\$ 1,769,203	-20.8%	\$ 9,941,173	\$ 9,415,156	5.6%

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

	<u>November-17</u>	<u>November-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						
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)	\$	203,687	-100.0%	\$	319,638	\$ 962,181 -66.8%
Standardbred Simulcast Handle (SBSH)	\$	39,396	-100.0%	\$	78,485	\$ 192,337 -59.2%
Quarter Horse/Other Simulcast Handle (QHSH)	\$	102	-100.0%	\$	70	\$ 3,767 -98.2%
All-Breed Total Simulcast Handle (TSH)	\$	243,185	-100.0%	\$	398,192	\$ 1,158,286 -65.6%

Turfway Park Live and Simulcast Wagering Report for November, 2017

Live Racing

	November-17	November-16	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	2	1	100.0%	2	1	100.0%
On-Track Handle (OTH)	\$ 87,395	\$ 54,596	60.1%	\$ 87,395	\$ 54,596	60.1%
Less: Return to Public	\$ 69,438	\$ 43,405		\$ 69,438	\$ 43,405	
Less: Breakage	\$ 480	\$ 266		\$ 480	\$ 266	
Gross Commission	<u>\$ 17,477</u>	<u>\$ 10,925</u>	60.0%	<u>\$ 17,477</u>	<u>\$ 10,925</u>	60.0%
TB Development Fund (0.75% of OTH)	\$ 655	\$ 409	60.1%	\$ 655	\$ 409	60.1%
Equine Industry Program (0.2% of OTH)	\$ 175	\$ 109	60.1%	\$ 175	\$ 109	60.1%
Equine Drug Research (0.1% of OTH)	\$ 87	\$ 55	60.1%	\$ 87	\$ 55	60.1%
Higher Education Fund (0.1% of OTH)	\$ 87	\$ 55	60.1%	\$ 87	\$ 55	60.1%
KY General Fund (0.35% of OTH)	\$ 306	\$ 191	60.1%	\$ 306	\$ 191	60.1%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 1,311</u>	<u>\$ 819</u>	60.1%	<u>\$ 1,311</u>	<u>\$ 819</u>	60.1%
% of Gross Commission	7.50%	7.50%		7.50%	7.50%	
Backside Improvement Fund (0.5% of OTH)	\$ 437	\$ 273	60.1%	\$ 437	\$ 273	60.1%
Net Commission	\$ 15,729	\$ 9,833	60.0%	\$ 15,729	\$ 9,833	60.0%
% of On-Track Handle	18.00%	18.01%		18.00%	18.01%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 39,194	\$ 27,070	44.8%	\$ 39,194	\$ 27,070	44.8%
Kentucky Licensed ADW's						
Other Sources	<u>\$ 2,233,681</u>	<u>\$ 1,258,540</u>	77.5%	<u>\$ 2,233,681</u>	<u>\$ 1,258,540</u>	77.5%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 2,360,270</u>	<u>\$ 1,340,206</u>	76.1%	<u>\$ 2,360,270</u>	<u>\$ 1,340,206</u>	76.1%
Average Daily Handle - On Track	\$ 43,697	\$ 54,596	-20.0%	\$ 43,697	\$ 54,596	-20.0%
Average Daily Handle - All Sources	\$ 1,180,135	\$ 1,340,206	-11.9%	\$ 1,180,135	\$ 1,340,206	-11.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,049,201	\$ 2,261,620	-9.4%	\$ 7,787,937	\$ 10,152,916	-23.3%
Standardbred Simulcast Handle (SBSH)	\$ 51,199	\$ 51,344	-0.3%	\$ 242,316	\$ 272,634	-11.1%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 9,412	\$ 9,702	-3.0%	\$ 76,371	\$ 66,051	15.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,109,812</u>	<u>\$ 2,322,666</u>	-9.2%	<u>\$ 8,106,624</u>	<u>\$ 10,491,601</u>	-22.7%
TB Development Fund (2% of TBSH)	\$ 40,984	\$ 45,232	-9.4%	\$ 155,759	\$ 203,058	-23.3%
SB Development Fund (2% of SBSH)	\$ 1,024	\$ 1,027	-0.3%	\$ 4,846	\$ 5,453	-11.1%
QH/Other Development Fund (2% of QHSH)	\$ 188	\$ 194	-3.0%	\$ 1,527	\$ 1,321	15.6%
Equine Industry Program (0.05% of TSH)	\$ 1,055	\$ 1,161	-9.2%	\$ 4,053	\$ 5,246	-22.7%
Equine Drug Research (0.1% of TSH)	\$ 2,110	\$ 2,323	-9.2%	\$ 8,107	\$ 10,492	-22.7%
Higher Education Fund (0.1% of TSH)	\$ 2,110	\$ 2,323	-9.2%	\$ 8,107	\$ 10,492	-22.7%
KY General Fund (0.75% of TSH)	\$ 15,824	\$ 17,420	-9.2%	\$ 60,800	\$ 78,687	-22.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 63,294</u>	<u>\$ 69,680</u>	-9.2%	<u>\$ 243,199</u>	<u>\$ 314,748</u>	-22.7%

Kentucky Resident Advance Deposit Wagering Report for November, 2017

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 5,113,708	\$ 4,770,462	7.2%	\$ 19,255,264	\$ 18,150,858	6.1%
Total Out-of-State Handle	\$ 13,777,413	\$ 11,969,939	15.1%	\$ 69,440,082	\$ 63,166,874	9.9%
Total ADW Handle (TAH)	\$ 18,891,121	\$ 16,740,402	12.8%	\$ 88,695,346	\$ 81,317,732	9.1%
Host Track (42.5% Allocation)	\$ 40,144	\$ 35,573	12.8%	\$ 188,478	\$ 172,800	9.1%
Purse (42.5% Allocation)	\$ 40,144	\$ 35,573	12.8%	\$ 188,478	\$ 172,800	9.1%
KY General Fund (15% Allocation)	\$ 14,168	\$ 12,555	12.8%	\$ 66,522	\$ 60,988	9.1%
Total KY Excise Tax (0.5% of TAH)	\$ 94,456	\$ 83,702	12.8%	\$ 443,477	\$ 406,589	9.1%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for November, 2017

AmWest Entertainment

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle				\$ 34,464	\$ 35,368	-2.6%
Total Out-of-State Handle	\$ 43,661	\$ 66,404	-34.2%	\$ 231,275	\$ 258,797	-10.6%
Total Handle	\$ 43,661	\$ 66,404	-34.2%	\$ 265,738	\$ 294,165	-9.7%
Host Track (42.5% Allocation)	\$ 93	\$ 141	-34.2%	\$ 565	\$ 625	-9.7%
Purse (42.5% Allocation)	\$ 93	\$ 141	-34.2%	\$ 565	\$ 625	-9.7%
KY General Fund (15% Allocation)	\$ 33	\$ 50	-34.2%	\$ 199	\$ 221	-9.7%
Total KY Excise Tax (0.5% of TAH)	\$ 218	\$ 332	-34.2%	\$ 1,329	\$ 1,471	-9.7%

Ebet

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle				\$ 15,807	\$ 9,459	67.1%
Total Out-of-State Handle	\$ 90,362	\$ 47,007	92.2%	\$ 364,078	\$ 294,262	23.7%
Total Handle	\$ 90,362	\$ 47,007	92.2%	\$ 379,884	\$ 303,720	25.1%
Host Track (42.5% Allocation)	\$ 192	\$ 100	92.2%	\$ 807	\$ 645	25.1%
Purse (42.5% Allocation)	\$ 192	\$ 100	92.2%	\$ 807	\$ 645	25.1%
KY General Fund (15% Allocation)	\$ 68	\$ 35	92.2%	\$ 285	\$ 228	25.1%
Total KY Excise Tax (0.5% of TAH)	\$ 452	\$ 235	92.2%	\$ 1,899	\$ 1,519	25.1%

Lien Games

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle		\$ 48,149	-100.0%	\$ 41,728	\$ 196,142	-78.7%
Total Out-of-State Handle	\$ 15,119	\$ 268,465	-94.4%	\$ 87,213	\$ 1,443,365	-94.0%
Total Handle	\$ 15,119	\$ 316,614	-95.2%	\$ 128,941	\$ 1,639,506	-92.1%
Host Track (42.5% Allocation)	\$ 32	\$ 673	-95.2%	\$ 274	\$ 3,484	-92.1%
Purse (42.5% Allocation)	\$ 32	\$ 673	-95.2%	\$ 274	\$ 3,484	-92.1%
KY General Fund (15% Allocation)	\$ 11	\$ 237	-95.2%	\$ 97	\$ 1,230	-92.1%
Total KY Excise Tax (0.5% of TAH)	\$ 76	\$ 1,583	-95.2%	\$ 645	\$ 8,198	-92.1%

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

NYRA Bets

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 32,708			\$ 138,514		
Total Out-of-State Handle	\$ 110,291			\$ 831,741		
Total Handle	\$ 142,999			\$ 970,255		
Host Track (42.5% Allocation)	\$ 304			\$ 2,062		
Purse (42.5% Allocation)	\$ 304			\$ 2,062		
KY General Fund (15% Allocation)	\$ 107			\$ 728		
Total KY Excise Tax (0.5% of TAH)	\$ 715			\$ 4,851		

TVG

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,114,829	\$ 917,308	21.5%	\$ 4,676,173	\$ 3,990,442	17.2%
Total Out-of-State Handle	\$ 4,618,969	\$ 4,147,560	11.4%	\$ 24,036,673	\$ 20,671,173	16.3%
Total Handle	\$ 5,733,798	\$ 5,064,868	13.2%	\$ 28,712,845	\$ 24,661,615	16.4%
Host Track (42.5% Allocation)	\$ 12,184	\$ 10,763	13.2%	\$ 61,015	\$ 52,406	16.4%
Purse (42.5% Allocation)	\$ 12,184	\$ 10,763	13.2%	\$ 61,015	\$ 52,406	16.4%
KY General Fund (15% Allocation)	\$ 4,300	\$ 3,799	13.2%	\$ 21,535	\$ 18,496	16.4%
Total KY Excise Tax (0.5% of TAH)	\$ 28,669	\$ 25,324	13.2%	\$ 143,564	\$ 123,308	16.4%

Twin Spires

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 3,205,965	\$ 3,013,942	6.4%	\$ 11,856,681	\$ 10,879,743	9.0%
Total Out-of-State Handle	\$ 7,495,139	\$ 6,234,599	20.2%	\$ 36,521,755	\$ 31,890,123	14.5%
Total Handle	\$ 10,701,104	\$ 9,248,541	15.7%	\$ 48,378,436	\$ 42,769,866	13.1%
Host Track (42.5% Allocation)	\$ 22,740	\$ 19,653	15.7%	\$ 102,804	\$ 90,886	13.1%
Purse (42.5% Allocation)	\$ 22,740	\$ 19,653	15.7%	\$ 102,804	\$ 90,886	13.1%
KY General Fund (15% Allocation)	\$ 8,026	\$ 6,936	15.7%	\$ 36,284	\$ 32,077	13.1%
Total KY Excise Tax (0.5% of TAH)	\$ 53,506	\$ 46,243	15.7%	\$ 241,892	\$ 213,849	13.1%

Kentucky Resident Advance Deposit Wagering Report for (Cont)

Watch And Wager

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,743			\$ 5,378		
Total Out-of-State Handle	\$ 19,627			\$ 53,037		
Total Handle	\$ 21,369			\$ 58,414		
Host Track (42.5% Allocation)	\$ 45			\$ 124		
Purse (42.5% Allocation)	\$ 45			\$ 124		
KY General Fund (15% Allocation)	\$ 16			\$ 44		
Total KY Excise Tax (0.5% of TAH)	\$ 107			\$ 292		

Xpressbet

	Nov-17	Nov-16	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 758,465	\$ 791,063	-4.1%	\$ 2,486,520	\$ 3,039,704	-18.2%
Total Out-of-State Handle	\$ 1,384,246	\$ 1,205,905	14.8%	\$ 7,314,311	\$ 8,609,155	-15.0%
Total Handle	\$ 2,142,711	\$ 1,996,968	7.3%	\$ 9,800,832	\$ 11,648,859	-15.9%
Host Track (42.5% Allocation)	\$ 4,553	\$ 4,244	7.3%	\$ 20,827	\$ 24,754	-15.9%
Purse (42.5% Allocation)	\$ 4,553	\$ 4,244	7.3%	\$ 20,827	\$ 24,754	-15.9%
KY General Fund (15% Allocation)	\$ 1,607	\$ 1,498	7.3%	\$ 7,351	\$ 8,737	-15.9%
Total KY Excise Tax (0.5% of TAH)	\$ 10,714	\$ 9,985	7.3%	\$ 49,004	\$ 58,244	-15.9%

Kentucky Historical Horse Racing Report for November, 2017

	November-17	November-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 79,407,798	\$ 68,568,035	15.8%	\$ 419,556,780	\$ 351,139,157	19.5%
Less: Returned to Public	\$ 73,079,400	\$ 63,189,485	15.7%	\$ 386,650,037	\$ 323,570,543	19.5%
Less: Breakage	\$ 53,258	\$ 21,555		\$ 288,439	\$ 111,623	
Less: Settlement	\$ 63,646	\$ 4,369		\$ 61,934	\$ 93,572	
Gross Commission	<u>\$ 6,211,495</u>	<u>\$ 5,352,626</u>	16.0%	<u>\$ 32,556,370</u>	<u>\$ 27,363,418</u>	19.0%
TB Development Fund (See Note 1)	\$ 514,305	\$ 437,033	17.7%	\$ 2,718,855	\$ 2,236,962	21.5%
SB Development Fund (See Note 2)	\$ 108,338	\$ 102,969	5.2%	\$ 570,427	\$ 528,776	7.9%
Equine Industry Program (See Note 3)	\$ -	\$ 84,858	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ 37,429	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ 37,429	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 568,474	\$ 328,802	72.9%	\$ 1,714,069	\$ 1,211,350	41.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,191,117</u>	<u>\$ 1,028,521</u>	15.8%	<u>\$ 6,293,352</u>	<u>\$ 5,267,087</u>	19.5%
% of Gross Commission	19.2%	19.2%		19.3%	19.2%	
Net Commission	\$ 5,020,378	\$ 4,324,105	16.1%	\$ 26,263,019	\$ 22,096,330	18.9%
% of Total Handle	6.32%	6.31%		6.26%	6.29%	
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Number of HHR Terminals	1,812	1,706	6.2%	1,812	1,706	6.2%
Average Daily Handle	\$ 2,646,927	\$ 2,285,601	15.8%	\$ 2,742,201	\$ 2,295,027	19.5%
Handle / Day / Machine	\$ 1,461	\$ 1,340	9.0%	\$ 1,513	\$ 1,345	12.5%
Gross Commission / Day / Machine	\$ 114	\$ 105	9.3%	\$ 117	\$ 105	12.0%

	November-17	Oct-17	% Change	Since Inception	
Total Handle	\$ 79,407,798	\$ 82,544,453	-3.8%	Total Handle	\$3,078,766,837
Total Kentucky Excise Tax	\$ 1,191,117	\$ 1,238,167	-3.8%	Total Kentucky Excise Tax	\$46,181,503
Average Daily Handle	\$ 2,646,927	\$ 2,662,724	-0.6%	Total KY General Fund	\$14,353,369

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 November, 2017

	November-17	November-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 6,183,907	\$ 5,830,052	6.1%	\$ 32,917,437	\$ 37,613,351	-12.5%
Less: Returned to Public	\$ 5,556,289	\$ 5,411,900	2.7%	\$ 30,053,684	\$ 34,574,358	-13.1%
Less: Breakage	\$ 691	\$ 4,019		\$ 3,559	\$ 23,457	
Less: Settlement	\$ 134,410	\$ (43,535)		\$ 242,353	\$ 119,106	
Gross Commission	<u>\$ 492,517</u>	<u>\$ 457,669</u>	7.6%	<u>\$ 2,617,841</u>	<u>\$ 2,896,430</u>	-9.6%
TB Development Fund (See Note 1)	\$ 46,379	\$ 43,725	6.1%	\$ 246,881	\$ 282,100	-12.5%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 7,274	-	\$ 50,896	\$ 70,841	-28.2%
Equine Drug Research (See Note 4)	-	\$ 3,189	-	\$ 25,028	\$ 34,973	-28.4%
Higher Education Fund (See Note 4)	-	\$ 3,189	-	\$ 25,028	\$ 34,973	-28.4%
Kentucky General Fund (Note 5)	\$ 46,379	\$ 30,072	54.2%	\$ 145,930	\$ 141,314	3.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 92,759</u>	<u>\$ 87,451</u>	6.1%	<u>\$ 493,762</u>	<u>\$ 564,200</u>	-12.5%
% of Gross Commission	18.8%	19.1%		18.9%	19.5%	
Net Commission	\$ 399,758	\$ 370,218	8.0%	\$ 2,124,080	\$ 2,332,230	-8.9%
% of Total Handle	6.46%	6.35%		6.45%	6.20%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 206,130	\$ 194,335	6.1%	\$ 215,147	\$ 245,839	-12.5%
Handle / Day / Machine	\$ 1,152	\$ 1,086	6.1%	\$ 1,202	\$ 1,373	-12.5%
Gross Commission / Day / Machine	\$ 92	\$ 85	7.6%	\$ 96	\$ 106	-9.6%

	November-17	Oct-17	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 6,183,907	\$ 7,512,832	-17.7%	Total Handle	\$282,695,661
Total Kentucky Excise Tax	\$ 92,759	\$ 112,692	-17.7%	Total Kentucky Excise Tax	\$4,240,435
Average Daily Handle	\$ 206,130	\$ 242,349	-14.9%	Total KY General Fund	\$1,346,658

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 November, 2017

	November-17	November-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 21,667,514	\$ 20,593,829	5.2%	\$ 114,085,442	\$ 105,755,114	7.9%
Less: Returned to Public	\$ 20,030,870	\$ 19,052,453	5.1%	\$ 105,426,899	\$ 97,822,351	7.8%
Less: Breakage	\$ 47,762	\$ 13,215		\$ 224,732	\$ 67,829	
Less: Settlement	\$ (6,980)	\$ 1,110		\$ 42,448	\$ 18,186	
Gross Commission	<u>\$ 1,595,862</u>	<u>\$ 1,527,051</u>	4.5%	<u>\$ 8,391,364</u>	<u>\$ 7,846,748</u>	6.9%
TB Development Fund (See Note 1)	\$ 81,253	\$ 77,227	5.2%	\$ 427,820	\$ 396,582	7.9%
SB Development Fund (See Note 2)	\$ 108,338	\$ 102,969	5.2%	\$ 570,427	\$ 528,776	7.9%
Equine Industry Program (See Note 3)	-	\$ 26,671	-	\$ 176,327	\$ 196,994	-10.5%
Equine Drug Research (See Note 4)	-	\$ 11,871	-	\$ 86,698	\$ 97,032	-10.7%
Higher Education Fund (See Note 4)	-	\$ 11,871	-	\$ 86,698	\$ 97,032	-10.7%
Kentucky General Fund (Note 5)	\$ 135,422	\$ 78,299	73.0%	\$ 363,312	\$ 269,912	34.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 325,013</u>	<u>\$ 308,907</u>	5.2%	<u>\$ 1,711,282</u>	<u>\$ 1,586,327</u>	7.9%
% of Gross Commission	20.4%	20.2%		20.4%	20.2%	
Net Commission	\$ 1,270,850	\$ 1,218,143	4.3%	\$ 6,680,082	\$ 6,260,420	6.7%
% of Total Handle	5.87%	5.92%		5.86%	5.92%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 722,250	\$ 686,461	5.2%	\$ 745,656	\$ 691,210	7.9%
Handle / Day / Machine	\$ 801	\$ 761	5.2%	\$ 827	\$ 766	7.9%
Gross Commission / Day / Machine	\$ 59	\$ 56	4.5%	\$ 61	\$ 57	6.9%

	November-17	Oct-17	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 21,667,514	\$ 22,396,483	-3.3%	Total Handle	\$543,894,956
Total Kentucky Excise Tax	\$ 325,013	\$ 335,947	-3.3%	Total Kentucky Excise Tax	\$8,158,424
Average Daily Handle	\$ 722,250	\$ 722,467	0.0%	Total KY General Fund	\$2,430,619

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

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

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

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Kentucky Downs Historical Horse Racing Report for November, 2017

	November-17	November-16	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 51,556,378	\$ 42,144,154	22.3%	\$ 272,553,901	\$ 207,770,691	31.2%
Less: Returned to Public	\$ 47,492,241	\$ 38,725,133	22.6%	\$ 251,169,454	\$ 191,173,834	31.4%
Less: Breakage	\$ 4,805	\$ 4,322		\$ 60,149	\$ 20,337	
Less: Settlement	\$ (63,784)	\$ 46,793		\$ (222,866)	\$ (43,720)	
Gross Commission	<u>\$ 4,123,116</u>	<u>\$ 3,367,906</u>	22.4%	<u>\$ 21,547,165</u>	<u>\$ 16,620,240</u>	29.6%
TB Development Fund (See Note 1)	\$ 386,673	\$ 316,081	22.3%	\$ 2,044,154	\$ 1,558,280	31.2%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 50,913	-	\$ 422,778	\$ 382,166	10.6%
Equine Drug Research (See Note 4)	-	\$ 22,369	-	\$ 208,275	\$ 187,995	10.8%
Higher Education Fund (See Note 4)	-	\$ 22,369	-	\$ 208,275	\$ 187,995	10.8%
Kentucky General Fund (Note 5)	\$ 386,673	\$ 220,431	75.4%	\$ 1,204,827	\$ 800,124	50.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 773,346</u>	<u>\$ 632,162</u>	22.3%	<u>\$ 4,088,309</u>	<u>\$ 3,116,560</u>	31.2%
% of Gross Commission	18.8%	18.8%		19.0%	18.8%	
Net Commission	\$ 3,349,770	\$ 2,735,744	22.4%	\$ 17,458,857	\$ 13,503,680	29.3%
% of Total Handle	6.50%	6.49%		6.41%	6.50%	
Number of HHR Terminals	731	625	17.0%	731	625	17.0%
Average Daily Handle	\$ 1,718,546	\$ 1,404,805	22.3%	\$ 1,781,398	\$ 1,357,978	31.2%
Handle / Day / Machine	\$ 2,351	\$ 2,248	4.6%	\$ 2,437	\$ 2,173	12.2%
Gross Commission / Day / Machine	\$ 188	\$ 180	4.7%	\$ 193	\$ 174	10.8%

	November-17	Oct-17	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 51,556,378	\$ 52,635,138	-2.0%	Total Handle	\$2,252,176,220
Total Kentucky Excise Tax	\$ 773,346	\$ 789,527	-2.0%	Total Kentucky Excise Tax	\$33,782,643
Average Daily Handle	\$ 1,718,546	\$ 1,697,908	1.2%	Total KY General Fund	\$10,576,092

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.