

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

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Research		Higher Education Fund		Backside Improvement Fund		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax through Q2 - 18	
	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	Total Excise Tax
Live	\$268,843	5.0%	\$16,999	2.0%			\$74,411	9.8%	\$37,206	8.7%	\$37,206	8.7%	\$179,228	100.0%					\$126,820	3.5%	\$740,713	6.1%
Blue Grass Downs			\$79	0.0%			\$13	0.0%	\$6	0.0%	\$6	0.0%							\$6	0.0%	\$111	0.0%
Churchill Downs	\$82,601	1.5%					\$22,027	2.9%	\$11,013	2.6%	\$11,013	2.6%	\$55,067	30.7%					\$38,547	1.1%	\$220,269	1.8%
Ellis Park	\$35,881	0.7%					\$9,568	1.3%	\$4,784	1.1%	\$4,784	1.1%	\$23,920	13.3%					\$16,744	0.5%	\$95,681	0.8%
Keeneland	\$131,872	2.5%					\$35,166	4.6%	\$17,583	4.1%	\$17,583	4.1%	\$87,914	49.1%					\$61,540	1.7%	\$351,657	2.9%
Kentucky Downs	\$7,717	0.1%					\$2,058	0.3%	\$1,029	0.2%	\$1,029	0.2%	\$5,145	2.9%					\$3,601	0.1%	\$20,579	0.2%
The Red Mile			\$16,920	2.0%			\$2,707	0.4%	\$1,354	0.3%	\$1,354	0.3%							\$1,354	0.0%	\$23,688	0.2%
Thunder Ridge																						
Turfway Park	\$10,773	0.2%					\$2,873	0.4%	\$1,436	0.3%	\$1,436	0.3%	\$7,182	4.0%					\$5,027	0.1%	\$28,727	0.2%
Simulcast	\$1,327,030	24.7%	\$31,356	3.7%	\$11,631	100.0%	\$34,250	4.5%	\$68,501	16.1%	\$68,501	16.1%							\$513,757	14.2%	\$2,055,027	16.9%
Blue Grass Downs																						
Churchill Downs	\$382,733	7.1%	\$911	0.1%	\$3,074	26.4%	\$9,668	1.3%	\$19,336	4.5%	\$19,336	4.5%							\$145,019	4.0%	\$580,077	4.8%
Ellis Park	\$186,470	3.5%	\$13,584	1.6%	\$989	8.5%	\$5,026	0.7%	\$10,052	2.4%	\$10,052	2.4%							\$75,391	2.1%	\$301,563	2.5%
Keeneland	\$402,833	7.5%			\$1,799	15.5%	\$10,116	1.3%	\$20,232	4.8%	\$20,232	4.8%							\$151,737	4.2%	\$606,948	5.0%
Kentucky Downs	\$134,677	2.5%	\$10,197	1.2%	\$3,540	30.4%	\$3,710	0.5%	\$7,421	1.7%	\$7,421	1.7%							\$55,655	1.5%	\$222,620	1.8%
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$220,318	4.1%	\$6,665	0.8%	\$2,230	19.2%	\$5,730	0.8%	\$11,461	2.7%	\$11,461	2.7%							\$85,955	2.4%	\$343,819	2.8%
ADW															\$240,419	100.0%	\$240,419	100.0%	\$84,854	2.3%	\$565,693	4.7%
AmWest Entertainment															\$718	0.3%	\$718	0.3%	\$253	0.0%	\$1,690	0.0%
eBet Technologies															\$1,111	0.5%	\$1,111	0.5%	\$392	0.0%	\$2,613	0.0%
Horse Races Now															\$3	0.0%	\$3	0.0%	\$1	0.0%	\$6	0.0%
Lien Games															\$335	0.1%	\$335	0.1%	\$118	0.0%	\$788	0.0%
NYRA Bets															\$2,514	1.0%	\$2,514	1.0%	\$887	0.0%	\$5,916	0.0%
TVG															\$76,572	31.8%	\$76,572	31.8%	\$27,025	0.7%	\$180,170	1.5%
TwinSpires															\$131,101	54.5%	\$131,101	54.5%	\$46,271	1.3%	\$308,474	2.5%
Watch And Wager															\$153	0.1%	\$153	0.1%	\$54	0.0%	\$359	0.0%
XpressBet															\$27,913	11.6%	\$27,913	11.6%	\$9,852	0.3%	\$65,677	0.5%
HHR	\$3,784,800	70.3%	\$802,986	94.3%			\$650,000	85.7%	\$320,000	75.2%	\$320,000	75.2%							\$2,896,292	80.0%	\$8,774,078	72.3%
Ellis Park	\$344,855	6.4%					\$50,896	6.7%	\$25,028	5.9%	\$25,028	5.9%							\$243,905	6.7%	\$689,711	5.7%
Keeneland/Red Mile	\$602,239	11.2%	\$802,986	94.3%			\$176,327	23.2%	\$86,698	20.4%	\$86,698	20.4%							\$654,010	18.1%	\$2,408,957	19.9%
Kentucky Downs	\$2,837,705	52.7%					\$422,778	55.7%	\$208,275	48.9%	\$208,275	48.9%							\$1,998,378	55.2%	\$5,675,409	46.8%
Grand Total	\$5,380,673	100.0%	\$851,342	100.0%	\$11,631	100.0%	\$758,662	100.0%	\$425,707	100.0%	\$425,707	100.0%	\$179,228	100.0%	\$240,419	100.0%	\$240,419	100.0%	\$3,621,723	100.0%	\$12,135,511	100.0%



Kentucky Handle and Excise Tax Report for January, 2018

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Live Racing Dates	9	15	-40.0%	149	159	-6.3%
On-Track Live Handle	\$ 477,966	\$ 786,646	-39.2%	\$ 37,205,639	\$ 40,388,523	-7.9%
On-Track Simulcast Handle	\$ 10,000,654	\$ 12,027,283	-16.9%	\$ 84,115,653	\$ 92,095,107	-8.7%
Kentucky Resident ADW Handle	\$ 12,866,759	\$ 14,384,347	-10.6%	\$ 114,347,236	\$ 104,145,672	9.8%
Historical Horse Racing Handle	\$ 77,773,828	\$ 71,360,768	9.0%	\$ 584,938,522	\$ 497,408,163	17.6%
Total Taxable Handle	\$ 101,119,206	\$ 98,559,044	2.6%	\$ 820,607,049	\$ 734,037,465	11.8%
TB Development Fund	\$ 669,488	\$ 661,469	1.2%	\$ 5,380,673	\$ 4,943,100	8.9%
SB Development Fund	\$ 107,033	\$ 105,977	1.0%	\$ 851,342	\$ 786,358	8.3%
QH/Arabian Development Fund	\$ 1,249	\$ 1,011	23.5%	\$ 11,631	\$ 11,183	4.0%
Backside Improvement Fund	\$ 2,390	\$ 3,933	-39.2%	\$ 179,228	\$ 195,446	-8.3%
Equine Industry Program	\$ 5,081	\$ 6,624	-23.3%	\$ 758,662	\$ 768,680	-1.3%
Equine Drug Research	\$ 8,729	\$ 10,888	-19.8%	\$ 425,707	\$ 436,194	-2.4%
Higher Education Fund	\$ 8,729	\$ 10,888	-19.8%	\$ 425,707	\$ 436,194	-2.4%
ADW Host Track Allocation (Note 1)	\$ 27,342	\$ 30,567	-10.6%	\$ 242,988	\$ 221,310	9.8%
ADW Purse Allocation (Note 1)	\$ 27,342	\$ 30,567	-10.6%	\$ 242,988	\$ 221,310	9.8%
KY General Fund	\$ 630,651	\$ 599,181	5.3%	\$ 3,622,630	\$ 3,040,759	19.1%
Total KY Excise Tax	\$ 1,488,033	\$ 1,461,105	1.8%	\$ 12,141,554	\$ 11,060,532	9.8%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for January, 2018

Live Racing

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	9	15	-40.0%	149	159	-6.3%
On-Track Handle on All Kentucky Races (OTH)	\$ 477,966	\$ 786,646	-39.2%	\$ 37,205,639	\$ 40,388,523	-7.9%
Less: Return to Public	\$ 380,784	\$ 626,610		\$ 29,604,599	\$ 32,506,451	
Less: Breakage	\$ 3,065	\$ 5,406		\$ 242,665	\$ 260,494	
Gross Commission	<u>\$ 94,116</u>	<u>\$ 154,630</u>	-39.1%	<u>\$ 7,358,375</u>	<u>\$ 7,621,578</u>	-3.5%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 3,585	\$ 5,900	-39.2%	\$ 268,843	\$ 293,169	-8.3%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,999	\$ 16,242	4.7%
Equine Industry Program (0.2% of OTH)	\$ 956	\$ 1,573	-39.2%	\$ 74,411	\$ 80,777	-7.9%
Equine Drug Research (0.1% of OTH)	\$ 478	\$ 787	-39.2%	\$ 37,206	\$ 40,389	-7.9%
Higher Education Fund (0.1% of OTH)	\$ 478	\$ 787	-39.2%	\$ 37,206	\$ 40,389	-7.9%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 1,673	\$ 2,753	-39.2%	\$ 126,820	\$ 138,111	-8.2%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 7,169</u>	<u>\$ 11,800</u>	-39.2%	<u>\$ 561,484</u>	<u>\$ 609,076</u>	-7.8%
% of Gross Commission	7.62%	7.63%		7.63%	7.99%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 2,390	\$ 3,933	-39.2%	\$ 179,228	\$ 195,446	-8.3%
Net Commission	\$ 84,557	\$ 138,897	-39.1%	\$ 6,617,662	\$ 6,817,056	-2.9%
% of On-Track Handle	17.69%	17.66%		17.79%	16.88%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 249,463	\$ 452,326	-44.8%	\$ 8,656,095	\$ 9,927,961	-12.8%
Kentucky Licensed ADW's	\$ 413,775	\$ 1,043,583	-60.4%	\$ 20,743,458	\$ 20,176,176	2.8%
Other Sources	\$ 10,665,173	\$ 20,163,553	-47.1%	\$ 308,380,331	\$ 332,467,922	-7.2%
All Sources Handle on Live Racing	<u>\$ 11,806,376</u>	<u>\$ 22,446,108</u>	-47.4%	<u>\$ 374,985,522</u>	<u>\$ 402,960,583</u>	-6.9%
Average Daily Handle - On Track	\$ 53,107	\$ 52,443	1.3%	\$ 249,702	\$ 254,016	-1.7%
Average Daily Handle - All Sources	\$ 1,311,820	\$ 1,496,407	-12.3%	\$ 2,516,681	\$ 2,534,343	-0.7%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,367,104	\$ 10,115,255	-17.3%	\$ 68,934,183	\$ 76,840,839	-10.3%
Standardbred Simulcast Handle (SBSH)	\$ 1,557,716	\$ 1,846,861	-15.7%	\$ 14,414,099	\$ 14,547,878	-0.9%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 75,835	\$ 65,167	16.4%	\$ 767,371	\$ 706,390	8.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 10,000,654</u>	<u>\$ 12,027,283</u>	-16.9%	<u>\$ 84,115,653</u>	<u>\$ 92,095,107</u>	-8.7%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 160,177	\$ 196,342	-18.4%	\$ 1,327,030	\$ 1,473,060	-9.9%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 3,597	\$ 4,673	-23.0%	\$ 31,356	\$ 31,863	-1.6%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,249	\$ 1,011	23.5%	\$ 11,631	\$ 11,183	4.0%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,126	\$ 5,051	-18.3%	\$ 34,250	\$ 37,903	-9.6%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 8,251	\$ 10,101	-18.3%	\$ 68,501	\$ 75,805	-9.6%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 8,251	\$ 10,101	-18.3%	\$ 68,501	\$ 75,805	-9.6%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 61,883	\$ 75,760	-18.3%	\$ 513,757	\$ 568,540	-9.6%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 247,533</u>	<u>\$ 303,039</u>	-18.3%	<u>\$ 2,055,027</u>	<u>\$ 2,274,159</u>	-9.6%

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

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	6	-16.7%
On-Track Handle (OTH)				\$ 6,347	\$ 7,896	-19.6%
Less: Return to Public				\$ 4,978	\$ 6,168	
Less: Breakage				\$ 58	\$ 89	
Gross Commission				\$ 1,311	\$ 1,639	-20.0%
SB Development Fund (1.25% of OTH)				\$ 79	\$ 99	-19.6%
Equine Industry Program (0.2% of OTH)				\$ 13	\$ 16	-19.6%
Equine Drug Research (0.1% of OTH)				\$ 6	\$ 8	-19.6%
Higher Education Fund (0.1% of OTH)				\$ 6	\$ 8	-19.6%
KY General Fund (0.1% of OTH)				\$ 6	\$ 8	-19.6%
Total KY Excise Tax (1.75% of OTH)				\$ 111	\$ 138	-19.6%
% of Gross Commission				8.47%	8.43%	
Net Commission				\$ 1,200	\$ 1,501	-20.0%
% of On-Track Handle				18.90%	19.01%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)				\$ 6,347	\$ 7,896	-19.6%
Average Daily Handle - On Track				\$ 1,269	\$ 1,316	-3.5%
Average Daily Handle - All Sources				\$ 1,269	\$ 1,316	-3.5%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 358,265	\$ 298,169	20.2%	\$ 2,263,021	\$ 2,184,860	3.6%
Standardbred Simulcast Handle (SBSH)				\$ 56,394	\$ 82,485	-31.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,200	\$ 1,194	0.5%	\$ 7,220	\$ 4,947	45.9%
All-Breed Total Simulcast Handle (TSH)	\$ 359,465	\$ 299,362	20.1%	\$ 2,326,635	\$ 2,272,292	2.4%

Churchill Downs Live and Simulcast Wagering Report for January, 2018

Live Racing

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	34	-5.9%
On-Track Handle (OTH)				\$ 11,013,435	\$ 13,668,731	-19.4%
Less: Return to Public				\$ 8,759,576	\$ 10,868,473	
Less: Breakage				\$ 70,402	\$ 82,547	
Gross Commission				\$ 2,183,457	\$ 2,717,711	-19.7%
TB Development Fund (0.75% of OTH)				\$ 82,601	\$ 102,515	-19.4%
Equine Industry Program (0.2% of OTH)				\$ 22,027	\$ 27,337	-19.4%
Equine Drug Research (0.1% of OTH)				\$ 11,013	\$ 13,669	-19.4%
Higher Education Fund (0.1% of OTH)				\$ 11,013	\$ 13,669	-19.4%
KY General Fund (0.35% of OTH)				\$ 38,547	\$ 47,841	-19.4%
Total KY Excise Tax (1.5% of OTH)				\$ 165,202	\$ 205,031	-19.4%
% of Gross Commission				7.57%	7.54%	
Backside Improvement Fund (0.5% of OTH)				\$ 55,067	\$ 68,344	-19.4%
Net Commission				\$ 1,963,188	\$ 2,444,336	-19.7%
% of On-Track Handle				17.83%	17.88%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,768,552	\$ 3,357,312	-17.5%
Kentucky Licensed ADW's				\$ 8,810,235	\$ 7,892,172	11.6%
Other Sources				\$ 112,768,755	\$ 123,713,722	-8.8%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 135,360,977	\$ 148,631,937	-8.9%
Average Daily Handle - On Track				\$ 344,170	\$ 402,022	-14.4%
Average Daily Handle - All Sources				\$ 4,230,031	\$ 4,371,528	-3.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,002,644	\$ 2,822,818	-29.1%	\$ 19,136,667	\$ 21,650,573	-11.6%
Standardbred Simulcast Handle (SBSH)	\$ 8,358	\$ 20,716	-59.7%	\$ 45,545	\$ 57,885	-21.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 10,427	\$ 13,734	-24.1%	\$ 153,691	\$ 189,206	-18.8%
All-Breed Total Simulcast Handle (TSH)	\$ 2,021,429	\$ 2,857,269	-29.3%	\$ 19,335,903	\$ 21,897,664	-11.7%
TB Development Fund (2% of TBSH)	\$ 40,053	\$ 56,456	-29.1%	\$ 382,733	\$ 433,011	-11.6%
SB Development Fund (2% of SBSH)	\$ 167	\$ 414	-59.7%	\$ 911	\$ 1,158	-21.3%
QH/Other Development Fund (2% of QSHS)	\$ 209	\$ 275	-24.1%	\$ 3,074	\$ 3,784	-18.8%
Equine Industry Program (0.05% of TSH)	\$ 1,011	\$ 1,429	-29.3%	\$ 9,668	\$ 10,949	-11.7%
Equine Drug Research (0.1% of TSH)	\$ 2,021	\$ 2,857	-29.3%	\$ 19,336	\$ 21,898	-11.7%
Higher Education Fund (0.1% of TSH)	\$ 2,021	\$ 2,857	-29.3%	\$ 19,336	\$ 21,898	-11.7%
KY General Fund (0.75% of TSH)	\$ 15,161	\$ 21,430	-29.3%	\$ 145,019	\$ 164,232	-11.7%
Total KY Excise Tax (3% of TSH)	\$ 60,643	\$ 85,718	-29.3%	\$ 580,077	\$ 656,930	-11.7%

Ellis Park Live and Simulcast Wagering Report for January, 2018

Live Racing

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				31	30	3.3%
On-Track Handle (OTH)				\$ 4,784,068	\$ 4,665,126	2.5%
Less: Return to Public				\$ 3,805,634	\$ 3,712,044	
Less: Breakage				\$ 38,662	\$ 34,936	
Gross Commission				\$ 939,772	\$ 918,146	2.4%
TB Development Fund (0.75% of OTH)				\$ 35,881	\$ 34,988	2.5%
Equine Industry Program (0.2% of OTH)				\$ 9,568	\$ 9,330	2.5%
Equine Drug Research (0.1% of OTH)				\$ 4,784	\$ 4,665	2.5%
Higher Education Fund (0.1% of OTH)				\$ 4,784	\$ 4,665	2.5%
KY General Fund (0.35% of OTH)				\$ 16,744	\$ 16,328	2.5%
Total KY Excise Tax (1.5% of OTH)				\$ 71,761	\$ 69,977	2.5%
% of Gross Commission				7.64%	7.62%	
Backside Improvement Fund (0.5% of OTH)				\$ 23,920	\$ 23,326	2.5%
Net Commission				\$ 844,091	\$ 824,843	2.3%
% of On-Track Handle				17.64%	17.68%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,183,614	\$ 1,888,404	15.6%
Kentucky Licensed ADW's				\$ 1,943,199	\$ 1,806,702	7.6%
Other Sources				\$ 31,892,118	\$ 26,921,131	18.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 40,802,999	\$ 35,281,363	15.7%
Average Daily Handle - On Track				\$ 154,325	\$ 155,504	-0.8%
Average Daily Handle - All Sources				\$ 1,316,226	\$ 1,176,045	11.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,136,462	\$ 1,186,924	-4.3%	\$ 9,323,489	\$ 9,722,315	-4.1%
Standardbred Simulcast Handle (SBSH)	\$ 85,886	\$ 76,860	11.7%	\$ 679,181	\$ 736,713	-7.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 2,588	\$ 967	167.7%	\$ 49,445	\$ 33,894	45.9%
All-Breed Total Simulcast Handle (TSH)	\$ 1,224,935	\$ 1,264,751	-3.1%	\$ 10,052,114	\$ 10,492,922	-4.2%
TB Development Fund (2% of TBSH)	\$ 22,729	\$ 23,738	-4.3%	\$ 186,470	\$ 194,446	-4.1%
SB Development Fund (2% of SBSH)	\$ 1,718	\$ 1,537	11.7%	\$ 13,584	\$ 14,734	-7.8%
QH/Other Development Fund (2% of QSHS)	\$ 52	\$ 19	167.7%	\$ 989	\$ 678	45.9%
Equine Industry Program (0.05% of TSH)	\$ 612	\$ 632	-3.1%	\$ 5,026	\$ 5,246	-4.2%
Equine Drug Research (0.1% of TSH)	\$ 1,225	\$ 1,265	-3.1%	\$ 10,052	\$ 10,493	-4.2%
Higher Education Fund (0.1% of TSH)	\$ 1,225	\$ 1,265	-3.1%	\$ 10,052	\$ 10,493	-4.2%
KY General Fund (0.75% of TSH)	\$ 9,187	\$ 9,486	-3.1%	\$ 75,391	\$ 78,697	-4.2%
Total KY Excise Tax (3% of TSH)	\$ 36,748	\$ 37,943	-3.1%	\$ 301,563	\$ 314,788	-4.2%

Keeneland Live and Simulcast Wagering Report for January, 2018

Live Racing

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 17,582,871	\$ 17,793,419	-1.2%
Less: Return to Public				\$ 14,005,591	\$ 14,545,015	
Less: Breakage				\$ 116,362	\$ 119,580	
Gross Commission				\$ 3,460,919	\$ 3,128,824	10.6%
TB Development Fund (0.75% of OTH)				\$ 131,872	\$ 133,451	-1.2%
Equine Industry Program (0.2% of OTH)				\$ 35,166	\$ 35,587	-1.2%
Equine Drug Research (0.1% of OTH)				\$ 17,583	\$ 17,793	-1.2%
Higher Education Fund (0.1% of OTH)				\$ 17,583	\$ 17,793	-1.2%
KY General Fund (0.35% of OTH)				\$ 61,540	\$ 62,277	-1.2%
Total KY Excise Tax (1.5% of OTH)				\$ 263,743	\$ 266,901	-1.2%
% of Gross Commission				7.62%	8.53%	
Backside Improvement Fund (0.5% of OTH)				\$ 87,914	\$ 88,967	-1.2%
Net Commission				\$ 3,109,261	\$ 2,772,955	12.1%
% of On-Track Handle				17.68%	15.58%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,147,217	\$ 2,600,623	-17.4%
Kentucky Licensed ADW's				\$ 7,118,291	\$ 7,206,682	-1.2%
Other Sources				\$ 94,579,838	\$ 105,336,999	-10.2%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 121,428,216	\$ 132,937,723	-8.7%
Average Daily Handle - On Track				\$ 1,034,287	\$ 1,046,672	-1.2%
Average Daily Handle - All Sources				\$ 7,142,836	\$ 7,819,866	-8.7%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,474,488	\$ 2,953,018	-16.2%	\$ 20,141,653	\$ 21,769,491	-7.5%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,772	\$ 3,517	64.1%	\$ 89,949	\$ 74,017	21.5%
All-Breed Total Simulcast Handle (TSH)	\$ 2,480,260	\$ 2,956,535	-16.1%	\$ 20,231,602	\$ 21,843,507	-7.4%
TB Development Fund (2% of TBSH)	\$ 49,490	\$ 59,060	-16.2%	\$ 402,833	\$ 435,390	-7.5%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 115	\$ 70	64.1%	\$ 1,799	\$ 1,480	21.5%
Equine Industry Program (0.05% of TSH)	\$ 1,240	\$ 1,478	-16.1%	\$ 10,116	\$ 10,922	-7.4%
Equine Drug Research (0.1% of TSH)	\$ 2,480	\$ 2,957	-16.1%	\$ 20,232	\$ 21,844	-7.4%
Higher Education Fund (0.1% of TSH)	\$ 2,480	\$ 2,957	-16.1%	\$ 20,232	\$ 21,844	-7.4%
KY General Fund (0.75% of TSH)	\$ 18,602	\$ 22,174	-16.1%	\$ 151,737	\$ 163,826	-7.4%
Total KY Excise Tax (3% of TSH)	\$ 74,408	\$ 88,696	-16.1%	\$ 606,948	\$ 655,305	-7.4%

Kentucky Downs Live and Simulcast Wagering Report for January, 2018

Live Racing

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	5	
On-Track Handle (OTH)				\$ 1,028,952	\$ 929,409	10.7%
Less: Return to Public				\$ 843,648	\$ 761,082	
Less: Breakage				\$ 6,173	\$ 6,486	
Gross Commission				\$ 179,131	\$ 161,841	10.7%
TB Development Fund (0.75% of OTH)				\$ 7,717	\$ 6,971	10.7%
Equine Industry Program (0.2% of OTH)				\$ 2,058	\$ 1,859	10.7%
Equine Drug Research (0.1% of OTH)				\$ 1,029	\$ 929	10.7%
Higher Education Fund (0.1% of OTH)				\$ 1,029	\$ 929	10.7%
KY General Fund (0.35% of OTH)				\$ 3,601	\$ 3,253	10.7%
Total KY Excise Tax (1.5% of OTH)				\$ 15,434	\$ 13,941	10.7%
% of Gross Commission				8.62%	8.61%	
Backside Improvement Fund (0.5% of OTH)				\$ 5,145	\$ 4,647	10.7%
Net Commission				\$ 158,552	\$ 143,253	10.7%
% of On-Track Handle				15.41%	15.41%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 713,881	\$ 787,008	-9.3%
Kentucky Licensed ADW's				\$ 1,189,296	\$ 1,092,030	8.9%
Other Sources				\$ 27,314,760	\$ 19,732,316	38.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 30,246,888	\$ 22,540,764	34.2%
Average Daily Handle - On Track				\$ 205,790	\$ 185,882	10.7%
Average Daily Handle - All Sources				\$ 6,049,378	\$ 4,508,153	34.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 827,536	\$ 913,922	-9.5%	\$ 6,733,828	\$ 6,616,703	1.8%
Standardbred Simulcast Handle (SBSH)	\$ 60,426	\$ 72,835	-17.0%	\$ 509,855	\$ 390,594	30.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 23,561	\$ 16,180	45.6%	\$ 176,985	\$ 164,878	7.3%
All-Breed Total Simulcast Handle (TSH)	\$ 911,523	\$ 1,002,937	-9.1%	\$ 7,420,668	\$ 7,172,175	3.5%
TB Development Fund (2% of TBSH)	\$ 16,551	\$ 18,278	-9.5%	\$ 134,677	\$ 132,334	1.8%
SB Development Fund (2% of SBSH)	\$ 1,209	\$ 1,457	-17.0%	\$ 10,197	\$ 7,812	30.5%
QH/Other Development Fund (2% of QSHS)	\$ 471	\$ 324	45.6%	\$ 3,540	\$ 3,298	7.3%
Equine Industry Program (0.05% of TSH)	\$ 456	\$ 501	-9.1%	\$ 3,710	\$ 3,586	3.5%
Equine Drug Research (0.1% of TSH)	\$ 912	\$ 1,003	-9.1%	\$ 7,421	\$ 7,172	3.5%
Higher Education Fund (0.1% of TSH)	\$ 912	\$ 1,003	-9.1%	\$ 7,421	\$ 7,172	3.5%
KY General Fund (0.75% of TSH)	\$ 6,836	\$ 7,522	-9.1%	\$ 55,655	\$ 53,791	3.5%
Total KY Excise Tax (3% of TSH)	\$ 27,346	\$ 30,088	-9.1%	\$ 222,620	\$ 215,165	3.5%

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

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	32	
On-Track Handle (OTH)				\$ 1,353,611	\$ 1,291,452	4.8%
Less: Return to Public				\$ 1,040,616	\$ 994,372	
Less: Breakage				\$ 2,392	\$ 4,008	
Gross Commission				\$ 310,602	\$ 293,072	6.0%
SB Development Fund (1.25% of OTH)				\$ 16,920	\$ 16,143	4.8%
Equine Industry Program (0.2% of OTH)				\$ 2,707	\$ 2,583	4.8%
Equine Drug Research (0.1% of OTH)				\$ 1,354	\$ 1,291	4.8%
Higher Education Fund (0.1% of OTH)				\$ 1,354	\$ 1,291	4.8%
KY General Fund (0.1% of OTH)				\$ 1,354	\$ 1,291	4.8%
Total KY Excise Tax (1.75% of OTH)				\$ 23,688	\$ 22,600	4.8%
% of Gross Commission				7.63%	7.71%	
Net Commission				\$ 286,914	\$ 270,471	6.1%
% of On-Track Handle				21.20%	20.94%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 85,245	\$ 106,548	-20.0%
Kentucky Licensed ADW's				\$ 194,244	\$ 153,273	26.7%
Other Sources				\$ 8,029,737	\$ 7,886,986	1.8%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 9,662,836	\$ 9,438,259	2.4%
Average Daily Handle - On Track				\$ 42,300	\$ 40,358	4.8%
Average Daily Handle - All Sources				\$ 301,964	\$ 294,946	2.4%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,377,889	\$ 1,613,216	-14.6%	\$ 12,711,405	\$ 12,669,893	0.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 12,207	\$ 13,418	-9.0%	\$ 178,514	\$ 138,498	28.9%
All-Breed Total Simulcast Handle (TSH)	\$ 1,390,096	\$ 1,626,634	-14.5%	\$ 12,889,919	\$ 12,808,391	0.6%

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

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
SB Development Fund (1.25% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.1% of OTH)						
Total KY Excise Tax (1.75% of OTH)						
% of Gross Commission						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)				\$ 319,638	\$ 1,002,995	-68.1%
Standardbred Simulcast Handle (SBSH)				\$ 78,485	\$ 202,329	-61.2%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 70	\$ 3,788	-98.2%
All-Breed Total Simulcast Handle (TSH)				\$ 398,192	\$ 1,209,111	-67.1%

Turfway Park Live and Simulcast Wagering Report for January, 2018

Live Racing

	January-18	January-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	9	15	-40.0%	27	35	-22.9%
On-Track Handle (OTH)	\$ 477,966	\$ 786,646	-39.2%	\$ 1,436,355	\$ 2,032,491	-29.3%
Less: Return to Public	\$ 380,784	\$ 626,610		\$ 1,144,555	\$ 1,619,297	
Less: Breakage	\$ 3,065	\$ 5,406		\$ 8,616	\$ 12,847	
Gross Commission	<u>\$ 94,116</u>	<u>\$ 154,630</u>	-39.1%	<u>\$ 283,183</u>	<u>\$ 400,347</u>	-29.3%
TB Development Fund (0.75% of OTH)	\$ 3,585	\$ 5,900	-39.2%	\$ 10,773	\$ 15,244	-29.3%
Equine Industry Program (0.2% of OTH)	\$ 956	\$ 1,573	-39.2%	\$ 2,873	\$ 4,065	-29.3%
Equine Drug Research (0.1% of OTH)	\$ 478	\$ 787	-39.2%	\$ 1,436	\$ 2,032	-29.3%
Higher Education Fund (0.1% of OTH)	\$ 478	\$ 787	-39.2%	\$ 1,436	\$ 2,032	-29.3%
KY General Fund (0.35% of OTH)	\$ 1,673	\$ 2,753	-39.2%	\$ 5,027	\$ 7,114	-29.3%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 7,169</u>	<u>\$ 11,800</u>	-39.2%	<u>\$ 21,545</u>	<u>\$ 30,487</u>	-29.3%
% of Gross Commission	7.62%	7.63%		7.61%	7.62%	
Backside Improvement Fund (0.5% of OTH)	\$ 2,390	\$ 3,933	-39.2%	\$ 7,182	\$ 10,162	-29.3%
Net Commission	\$ 84,557	\$ 138,897	-39.1%	\$ 254,456	\$ 359,697	-29.3%
% of On-Track Handle	17.69%	17.66%		17.72%	17.70%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 249,463	\$ 452,326	-44.8%	\$ 757,587	\$ 1,188,065	-36.2%
Kentucky Licensed ADW's	\$ 413,775	\$ 1,043,583	-60.4%	\$ 1,488,194	\$ 2,025,318	-26.5%
Other Sources	\$ 10,665,173	\$ 20,163,553	-47.1%	\$ 33,795,123	\$ 48,876,767	-30.9%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 11,806,376</u>	<u>\$ 22,446,108</u>	-47.4%	<u>\$ 37,477,259</u>	<u>\$ 54,122,641</u>	-30.8%
Average Daily Handle - On Track	\$ 53,107	\$ 52,443	1.3%	\$ 53,198	\$ 58,071	-8.4%
Average Daily Handle - All Sources	\$ 1,311,820	\$ 1,496,407	-12.3%	\$ 1,388,047	\$ 1,546,361	-10.2%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,567,708	\$ 1,940,404	-19.2%	\$ 11,015,889	\$ 13,893,903	-20.7%
Standardbred Simulcast Handle (SBSH)	\$ 25,157	\$ 63,234	-60.2%	\$ 333,233	\$ 407,979	-18.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 20,081	\$ 16,157	24.3%	\$ 111,498	\$ 97,163	14.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,612,946</u>	<u>\$ 2,019,795</u>	-20.1%	<u>\$ 11,460,620</u>	<u>\$ 14,399,045</u>	-20.4%
TB Development Fund (2% of TBSH)	\$ 31,354	\$ 38,808	-19.2%	\$ 220,318	\$ 277,878	-20.7%
SB Development Fund (2% of SBSH)	\$ 503	\$ 1,265	-60.2%	\$ 6,665	\$ 8,160	-18.3%
QH/Other Development Fund (2% of QSHS)	\$ 402	\$ 323	24.3%	\$ 2,230	\$ 1,943	14.8%
Equine Industry Program (0.05% of TSH)	\$ 806	\$ 1,010	-20.1%	\$ 5,730	\$ 7,200	-20.4%
Equine Drug Research (0.1% of TSH)	\$ 1,613	\$ 2,020	-20.1%	\$ 11,461	\$ 14,399	-20.4%
Higher Education Fund (0.1% of TSH)	\$ 1,613	\$ 2,020	-20.1%	\$ 11,461	\$ 14,399	-20.4%
KY General Fund (0.75% of TSH)	\$ 12,097	\$ 15,148	-20.1%	\$ 85,955	\$ 107,993	-20.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 48,388</u>	<u>\$ 60,594</u>	-20.1%	<u>\$ 343,819</u>	<u>\$ 431,971</u>	-20.4%

Kentucky Resident Advance Deposit Wagering Report for January, 2018

	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 363,196	\$ 1,043,645	-65.2%	\$ 20,692,879	\$ 20,176,238	2.6%
Total Out-of-State Handle	\$ 11,294,866	\$ 13,340,702	-15.3%	\$ 92,445,698	\$ 83,969,433	10.1%
Total ADW Handle (TAH)	\$ 11,658,061	\$ 14,384,347	-19.0%	\$ 113,138,577	\$ 104,145,672	8.6%
Host Track (42.5% Allocation)	\$ 24,773	\$ 30,567	-19.0%	\$ 240,419	\$ 221,310	8.6%
Purse (42.5% Allocation)	\$ 24,773	\$ 30,567	-19.0%	\$ 240,419	\$ 221,310	8.6%
KY General Fund (15% Allocation)	\$ 8,744	\$ 10,788	-19.0%	\$ 84,854	\$ 78,109	8.6%
Total KY Excise Tax (0.5% of TAH)	\$ 58,290	\$ 71,922	-19.0%	\$ 565,693	\$ 520,728	8.6%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for January, 2018

AmWest Entertainment

	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 756	\$ 5,239	-85.6%	\$ 36,259	\$ 45,424	-20.2%
Total Out-of-State Handle	\$ 42,237	\$ 74,902	-43.6%	\$ 301,726	\$ 386,966	-22.0%
Total Handle	\$ 42,993	\$ 80,140	-46.4%	\$ 337,985	\$ 432,390	-21.8%
Host Track (42.5% Allocation)	\$ 91	\$ 170	-46.4%	\$ 718	\$ 919	-21.8%
Purse (42.5% Allocation)	\$ 91	\$ 170	-46.4%	\$ 718	\$ 919	-21.8%
KY General Fund (15% Allocation)	\$ 32	\$ 60	-46.4%	\$ 253	\$ 324	-21.8%
Total KY Excise Tax (0.5% of TAH)	\$ 215	\$ 401	-46.4%	\$ 1,690	\$ 2,162	-21.8%

Ebet

	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 1,295	\$ 6,644	-80.5%	\$ 21,003	\$ 18,396	14.2%
Total Out-of-State Handle	\$ 53,171	\$ 84,533	-37.1%	\$ 501,614	\$ 426,760	17.5%
Total Handle	\$ 54,466	\$ 91,177	-40.3%	\$ 522,617	\$ 445,155	17.4%
Host Track (42.5% Allocation)	\$ 116	\$ 194	-40.3%	\$ 1,111	\$ 946	17.4%
Purse (42.5% Allocation)	\$ 116	\$ 194	-40.3%	\$ 1,111	\$ 946	17.4%
KY General Fund (15% Allocation)	\$ 41	\$ 68	-40.3%	\$ 392	\$ 334	17.4%
Total KY Excise Tax (0.5% of TAH)	\$ 272	\$ 456	-40.3%	\$ 2,613	\$ 2,226	17.4%

Horse Races Now

	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 20			\$ 515		
Total Out-of-State Handle	\$ 494			\$ 690		
Total Handle	\$ 514			\$ 1,205		
Host Track (42.5% Allocation)	\$ 1			\$ 3		
Purse (42.5% Allocation)	\$ 1			\$ 3		
KY General Fund (15% Allocation)	\$ 0			\$ 1		
Total KY Excise Tax (0.5% of TAH)	\$ 3			\$ 6		

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

Lien Games	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 132	\$ 14,910	-99.1%	\$ 42,815	\$ 226,798	-81.1%
Total Out-of-State Handle	\$ 12,199	\$ 301,541	-96.0%	\$ 114,863	\$ 1,923,349	-94.0%
Total Handle	\$ 12,330	\$ 316,452	-96.1%	\$ 157,678	\$ 2,150,147	-92.7%
Host Track (42.5% Allocation)	\$ 26	\$ 672	-96.1%	\$ 335	\$ 4,569	-92.7%
Purse (42.5% Allocation)	\$ 26	\$ 672	-96.1%	\$ 335	\$ 4,569	-92.7%
KY General Fund (15% Allocation)	\$ 9	\$ 237	-96.1%	\$ 118	\$ 1,613	-92.7%
Total KY Excise Tax (0.5% of TAH)	\$ 62	\$ 1,582	-96.1%	\$ 788	\$ 10,751	-92.7%

NYRA Bets	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 2,972	\$ 1,646	80.6%	\$ 147,389	\$ 3,605	3988.3%
Total Out-of-State Handle	\$ 105,651	\$ 40,225	162.6%	\$ 1,035,868	\$ 56,345	1738.4%
Total Handle	\$ 108,623	\$ 41,871	159.4%	\$ 1,183,257	\$ 59,950	1873.7%
Host Track (42.5% Allocation)	\$ 231	\$ 89	159.4%	\$ 2,514	\$ 127	1873.7%
Purse (42.5% Allocation)	\$ 231	\$ 89	159.4%	\$ 2,514	\$ 127	1873.7%
KY General Fund (15% Allocation)	\$ 81	\$ 31	159.4%	\$ 887	\$ 45	1873.7%
Total KY Excise Tax (0.5% of TAH)	\$ 543	\$ 209	159.4%	\$ 5,916	\$ 300	1873.7%

TVG	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 91,791	\$ 376,945	-75.6%	\$ 5,141,602	\$ 4,728,488	8.7%
Total Out-of-State Handle	\$ 2,940,181	\$ 4,372,452	-32.8%	\$ 30,892,307	\$ 27,604,344	11.9%
Total Handle	\$ 3,031,972	\$ 4,749,397	-36.2%	\$ 36,033,909	\$ 32,332,832	11.4%
Host Track (42.5% Allocation)	\$ 6,443	\$ 10,092	-36.2%	\$ 76,572	\$ 68,707	11.4%
Purse (42.5% Allocation)	\$ 6,443	\$ 10,092	-36.2%	\$ 76,572	\$ 68,707	11.4%
KY General Fund (15% Allocation)	\$ 2,274	\$ 3,562	-36.2%	\$ 27,025	\$ 24,250	11.4%
Total KY Excise Tax (0.5% of TAH)	\$ 15,160	\$ 23,747	-36.2%	\$ 180,170	\$ 161,664	11.4%

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

Twin Spires	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 214,408	\$ 536,392	-60.0%	\$ 12,634,020	\$ 11,924,772	5.9%
Total Out-of-State Handle	\$ 6,470,823	\$ 6,722,694	-3.7%	\$ 49,060,748	\$ 42,272,391	16.1%
Total Handle	\$ 6,685,231	\$ 7,259,086	-7.9%	\$ 61,694,767	\$ 54,197,163	13.8%
Host Track (42.5% Allocation)	\$ 14,206	\$ 15,426	-7.9%	\$ 131,101	\$ 115,169	13.8%
Purse (42.5% Allocation)	\$ 14,206	\$ 15,426	-7.9%	\$ 131,101	\$ 115,169	13.8%
KY General Fund (15% Allocation)	\$ 5,014	\$ 5,444	-7.9%	\$ 46,271	\$ 40,648	13.8%
Total KY Excise Tax (0.5% of TAH)	\$ 33,426	\$ 36,295	-7.9%	\$ 308,474	\$ 270,986	13.8%

Watch and Wager	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 53	\$ 2	2550.0%	\$ 5,688	\$ 2	284285.0%
Total Out-of-State Handle	\$ 3,456	\$ 657	426.2%	\$ 66,109	\$ 698	9369.8%
Total Handle	\$ 3,509	\$ 659	432.6%	\$ 71,796	\$ 700	10155.1%
Host Track (42.5% Allocation)	\$ 7	\$ 1	432.6%	\$ 153	\$ 1	10155.1%
Purse (42.5% Allocation)	\$ 7	\$ 1	432.6%	\$ 153	\$ 1	10155.1%
KY General Fund (15% Allocation)	\$ 3	\$ 0	432.6%	\$ 54	\$ 1	10155.1%
Total KY Excise Tax (0.5% of TAH)	\$ 18	\$ 3	432.6%	\$ 359	\$ 4	10155.1%

Xpressbet	Jan-18	Jan-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 51,769	\$ 101,867	-49.2%	\$ 2,663,589	\$ 3,228,753	-17.5%
Total Out-of-State Handle	\$ 1,666,655	\$ 1,743,698	-4.4%	\$ 10,471,776	\$ 11,298,581	-7.3%
Total Handle	\$ 1,718,424	\$ 1,845,565	-6.9%	\$ 13,135,364	\$ 14,527,333	-9.6%
Host Track (42.5% Allocation)	\$ 3,652	\$ 3,922	-6.9%	\$ 27,913	\$ 30,871	-9.6%
Purse (42.5% Allocation)	\$ 3,652	\$ 3,922	-6.9%	\$ 27,913	\$ 30,871	-9.6%
KY General Fund (15% Allocation)	\$ 1,289	\$ 1,384	-6.9%	\$ 9,852	\$ 10,895	-9.6%
Total KY Excise Tax (0.5% of TAH)	\$ 8,592	\$ 9,228	-6.9%	\$ 65,677	\$ 72,637	-9.6%

Kentucky Historical Horse Racing Report for January, 2018

	January-18	January-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 77,773,828	\$ 71,360,768	9.0%	\$ 584,938,522	\$ 497,408,163	17.6%
Less: Returned to Public	\$ 71,649,038	\$ 65,802,962	8.9%	\$ 538,832,564	\$ 458,321,044	17.6%
Less: Breakage	\$ 51,834	\$ 23,771		\$ 408,386	\$ 163,107	
Less: Settlement	\$ 7,086	\$ (19,794)		\$ 202,141	\$ 181,347	
Gross Commission	<u>\$ 6,065,870</u>	<u>\$ 5,553,829</u>	9.2%	<u>\$ 45,495,430</u>	<u>\$ 38,742,666</u>	17.4%
TB Development Fund (See Note 1)	\$ 505,726	\$ 459,227	10.1%	\$ 3,784,800	\$ 3,176,872	19.1%
SB Development Fund (See Note 2)	\$ 103,436	\$ 101,304	2.1%	\$ 802,986	\$ 738,253	8.8%
Equine Industry Program (See Note 3)	\$ -	\$ -	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 557,445	\$ 509,880	9.3%	\$ 2,896,292	\$ 2,255,998	28.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,166,607</u>	<u>\$ 1,070,412</u>	9.0%	<u>\$ 8,774,078</u>	<u>\$ 7,461,122</u>	17.6%
% of Gross Commission	19.2%	19.3%		19.3%	19.3%	
Net Commission	\$ 4,899,263	\$ 4,483,417	9.3%	\$ 36,721,353	\$ 31,281,542	17.4%
% of Total Handle	6.30%	6.28%		6.28%	6.29%	
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Number of HHR Terminals	1,830	1,706	7.3%	1,830	1,706	7.3%
Average Daily Handle	\$ 2,508,833	\$ 2,301,960	9.0%	\$ 2,720,644	\$ 2,313,526	17.6%
Handle / Day / Machine	\$ 1,371	\$ 1,349	1.6%	\$ 1,487	\$ 1,356	9.6%
Gross Commission / Day / Machine	\$ 107	\$ 105	1.8%	\$ 116	\$ 106	9.5%

	January-18	Dec-17	% Change	Since Inception
Total Handle	\$ 77,773,828	\$ 87,607,914	-11.2%	Total Handle \$3,244,148,579
Total Kentucky Excise Tax	\$ 1,166,607	\$ 1,314,119	-11.2%	Total Kentucky Excise Tax \$48,662,229
Average Daily Handle	\$ 2,508,833	\$ 2,826,062	-11.2%	Total KY General Fund \$15,535,592

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 January, 2018

	January-18	January-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 6,268,447	\$ 3,842,582	63.1%	\$ 45,980,732	\$ 48,133,991	-4.5%
Less: Returned to Public	\$ 5,796,625	\$ 3,449,934	68.0%	\$ 42,194,251	\$ 44,173,607	-4.5%
Less: Breakage	\$ 422	\$ 366		\$ 4,771	\$ 28,126	
Less: Settlement	\$ (27,637)	\$ 82,280		\$ 117,142	\$ 203,029	
Gross Commission	<u>\$ 499,037</u>	<u>\$ 310,002</u>	61.0%	<u>\$ 3,664,567</u>	<u>\$ 3,729,228</u>	-1.7%
TB Development Fund (See Note 1)	\$ 47,013	\$ 28,819	63.1%	\$ 344,855	\$ 361,005	-4.5%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 50,896	\$ 70,841	-28.2%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 25,028	\$ 34,973	-28.4%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 25,028	\$ 34,973	-28.4%
Kentucky General Fund (Note 5)	\$ 47,013	\$ 28,819	63.1%	\$ 243,905	\$ 220,219	10.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 94,027</u>	<u>\$ 57,639</u>	63.1%	<u>\$ 689,711</u>	<u>\$ 722,010</u>	-4.5%
% of Gross Commission	18.8%	18.6%		18.8%	19.4%	
Net Commission	\$ 405,010	\$ 252,363	60.5%	\$ 2,974,856	\$ 3,007,217	-1.1%
% of Total Handle	6.46%	6.57%		6.47%	6.25%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 202,208	\$ 123,954	63.1%	\$ 213,864	\$ 227,047	-5.8%
Handle / Day / Machine	\$ 1,130	\$ 692	63.1%	\$ 1,195	\$ 1,268	-5.8%
Gross Commission / Day / Machine	\$ 90	\$ 62	45.4%	\$ 95	\$ 97	-2.2%
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	January-18	Dec-17	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 6,268,447	\$ 6,794,849	-7.7%	Total Handle		\$295,758,957
Total Kentucky Excise Tax	\$ 94,027	\$ 101,923	-7.7%	Total Kentucky Excise Tax		\$4,436,384
Average Daily Handle	\$ 202,208	\$ 219,189	-7.7%	Total KY General Fund		\$1,444,633

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 January, 2018

	January-18	January-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 20,687,259	\$ 20,260,883	2.1%	\$ 160,597,161	\$ 147,650,552	8.8%
Less: Returned to Public	\$ 19,233,606	\$ 18,772,089	2.5%	\$ 148,564,467	\$ 136,590,771	8.8%
Less: Breakage	\$ 43,547	\$ 16,648		\$ 328,647	\$ 102,122	
Less: Settlement	\$ (95,626)	\$ (21,627)		\$ (86,051)	\$ 26,365	
Gross Commission	<u>\$ 1,505,732</u>	<u>\$ 1,493,773</u>	0.8%	<u>\$ 11,790,097</u>	<u>\$ 10,931,294</u>	7.9%
TB Development Fund (See Note 1)	\$ 77,577	\$ 75,978	2.1%	\$ 602,239	\$ 553,690	8.8%
SB Development Fund (See Note 2)	\$ 103,436	\$ 101,304	2.1%	\$ 802,986	\$ 738,253	8.8%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 176,327	\$ 196,994	-10.5%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 86,698	\$ 97,032	-10.7%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 86,698	\$ 97,032	-10.7%
Kentucky General Fund (Note 5)	\$ 129,295	\$ 126,631	2.1%	\$ 654,010	\$ 531,759	23.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 310,309</u>	<u>\$ 303,913</u>	2.1%	<u>\$ 2,408,957</u>	<u>\$ 2,214,758</u>	8.8%
% of Gross Commission	20.6%	20.3%		20.4%	20.3%	
Net Commission	\$ 1,195,423	\$ 1,189,860	0.5%	\$ 9,381,140	\$ 8,716,535	7.6%
% of Total Handle	5.78%	5.87%		5.84%	5.90%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 667,331	\$ 653,577	2.1%	\$ 746,964	\$ 686,747	8.8%
Handle / Day / Machine	\$ 740	\$ 725	2.1%	\$ 828	\$ 761	8.8%
Gross Commission / Day / Machine	\$ 54	\$ 53	0.8%	\$ 61	\$ 57	7.4%

	January-18	Dec-17	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 20,687,259	\$ 25,824,460	-19.9%	Total Handle	\$590,406,674
Total Kentucky Excise Tax	\$ 310,309	\$ 387,367	-19.9%	Total Kentucky Excise Tax	\$8,856,100
Average Daily Handle	\$ 667,331	\$ 833,047	-19.9%	Total KY General Fund	\$2,721,317

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 January, 2018

	January-18	January-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 50,818,122	\$ 47,257,303	7.5%	\$ 378,360,629	\$ 301,623,621	25.4%
Less: Returned to Public	\$ 46,618,807	\$ 43,580,939	7.0%	\$ 348,073,846	\$ 277,556,666	25.4%
Less: Breakage	\$ 7,864	\$ 6,757		\$ 74,968	\$ 32,858	
Less: Settlement	\$ 130,349	\$ (80,447)		\$ 171,050	\$ (48,047)	
Gross Commission	<u>\$ 4,061,102</u>	<u>\$ 3,750,054</u>	8.3%	<u>\$ 30,040,766</u>	<u>\$ 24,082,144</u>	24.7%
TB Development Fund (See Note 1)	\$ 381,136	\$ 354,430	7.5%	\$ 2,837,705	\$ 2,262,177	25.4%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 422,778	\$ 382,166	10.6%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 208,275	\$ 187,995	10.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 208,275	\$ 187,995	10.8%
Kentucky General Fund (Note 5)	\$ 381,136	\$ 354,430	7.5%	\$ 1,998,378	\$ 1,504,021	32.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 762,272</u>	<u>\$ 708,860</u>	7.5%	<u>\$ 5,675,409</u>	<u>\$ 4,524,354</u>	25.4%
% of Gross Commission	18.8%	18.9%		18.9%	18.8%	
Net Commission	\$ 3,298,830	\$ 3,041,195	8.5%	\$ 24,365,357	\$ 19,557,789	24.6%
% of Total Handle	6.49%	6.44%		6.44%	6.48%	
Number of HHR Terminals	749	625	19.8%	749	625	19.8%
Average Daily Handle	\$ 1,639,294	\$ 1,524,429	7.5%	\$ 1,759,817	\$ 1,409,456	24.9%
Handle / Day / Machine	\$ 2,189	\$ 2,439	-10.3%	\$ 2,350	\$ 2,255	4.2%
Gross Commission / Day / Machine	\$ 175	\$ 194	-9.6%	\$ 187	\$ 180	3.6%

	January-18	Dec-17	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 50,818,122	\$ 54,988,606	-7.6%	Total Handle	\$2,357,982,948
Total Kentucky Excise Tax	\$ 762,272	\$ 824,829	-7.6%	Total Kentucky Excise Tax	\$35,369,744
Average Daily Handle	\$ 1,639,294	\$ 1,773,826	-7.6%	Total KY General Fund	\$11,369,642

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.