

# Kentucky Pari-Mutuel Excise Tax and BIF by Source, July 1, 2017 - April 30, 2018

Racetrack/ADW	Thoroughbred Development Fund		Standardbred Development Fund		QH/Other Development Fund		Equine Industry Program		Equine Drug Research		Higher Education Fund		Backside Improvement Fund		ADW Host Track Allocation		ADW Purse Allocation		Kentucky General Fund		Total Excise Tax FYTD-18	
	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	% of Fund Total	FYTD-18	Total Excise Tax
<b>Live</b>	\$423,545	5.1%	\$16,999	1.3%			\$115,665	14.1%	\$57,833	11.8%	\$57,833	11.8%	\$282,363	100.0%			\$199,014	3.2%	\$1,153,253	6.2%		
Blue Grass Downs			\$79	0.0%			\$13	0.0%	\$6	0.0%	\$6	0.0%					\$6	0.0%	\$111	0.0%		
Churchill Downs	\$90,675	1.1%					\$24,180	2.9%	\$12,090	2.5%	\$12,090	2.5%	\$60,450	21.4%			\$42,315	0.7%	\$241,801	1.3%		
Ellis Park	\$35,881	0.4%					\$9,568	1.2%	\$4,784	1.0%	\$4,784	1.0%	\$23,920	8.5%			\$16,744	0.3%	\$95,681	0.5%		
Keeneland	\$262,805	3.1%					\$70,081	8.5%	\$35,041	7.2%	\$35,041	7.2%	\$175,203	62.0%			\$122,642	2.0%	\$700,812	3.7%		
Kentucky Downs	\$7,717	0.1%					\$2,058	0.3%	\$1,029	0.2%	\$1,029	0.2%	\$5,145	1.8%			\$3,601	0.1%	\$20,579	0.1%		
The Red Mile			\$16,920	1.3%			\$2,707	0.3%	\$1,354	0.3%	\$1,354	0.3%					\$1,354	0.0%	\$23,688	0.1%		
Thunder Ridge																						
Turfway Park	\$26,467	0.3%					\$7,058	0.9%	\$3,529	0.7%	\$3,529	0.7%	\$17,645	6.2%			\$12,351	0.2%	\$70,579	0.4%		
<b>Simulcast</b>	\$2,148,225	25.7%	\$49,819	3.9%	\$16,069	100.0%	\$55,353	6.7%	\$110,706	22.7%	\$110,706	22.7%					\$830,292	13.2%	\$3,321,169	17.7%		
Blue Grass Downs																						
Churchill Downs	\$601,455	7.2%	\$2,323	0.2%	\$3,605	22.4%	\$15,185	1.8%	\$30,369	6.2%	\$30,369	6.2%					\$227,769	3.6%	\$911,075	4.9%		
Ellis Park	\$283,727	3.4%	\$21,185	1.7%	\$1,100	6.8%	\$7,650	0.9%	\$15,301	3.1%	\$15,301	3.1%					\$114,755	1.8%	\$459,019	2.5%		
Keeneland	\$674,072	8.0%			\$2,310	14.4%	\$16,910	2.1%	\$33,819	6.9%	\$33,819	6.9%					\$253,643	4.0%	\$1,014,572	5.4%		
Kentucky Downs	\$213,334	2.5%	\$16,719	1.3%	\$5,885	36.6%	\$5,898	0.7%	\$11,797	2.4%	\$11,797	2.4%					\$88,477	1.4%	\$353,907	1.9%		
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$375,636	4.5%	\$9,592	0.8%	\$3,169	19.7%	\$9,710	1.2%	\$19,420	4.0%	\$19,420	4.0%					\$145,649	2.3%	\$582,596	3.1%		
<b>ADW</b>															\$352,821	100.0%	\$352,821	100.0%	\$124,525	2.0%	\$830,167	4.4%
AmWest Entertainment															\$929	0.3%	\$929	0.3%	\$328	0.0%	\$2,187	0.0%
eBet Technologies															\$1,652	0.5%	\$1,652	0.5%	\$583	0.0%	\$3,886	0.0%
Horse Races Now															\$13	0.0%	\$13	0.0%	\$5	0.0%	\$31	0.0%
Lien Games															\$437	0.1%	\$437	0.1%	\$154	0.0%	\$1,028	0.0%
NYRA Bets															\$3,578	1.0%	\$3,578	1.0%	\$1,263	0.0%	\$8,420	0.0%
TVG															\$118,711	33.6%	\$118,711	33.6%	\$41,898	0.7%	\$279,320	1.5%
TwinSpires															\$187,978	53.3%	\$187,978	53.3%	\$66,345	1.1%	\$442,301	2.4%
Watch And Wager															\$239	0.1%	\$239	0.1%	\$84	0.0%	\$563	0.0%
XpressBet															\$39,283	11.1%	\$39,283	11.1%	\$13,865	0.2%	\$92,431	0.5%
<b>HHR</b>	\$5,802,357	69.3%	\$1,202,248	94.7%			\$650,000	79.2%	\$320,000	65.5%	\$320,000	65.5%					\$5,113,481	81.6%	\$13,408,087	71.7%		
Ellis Park	\$507,219	6.1%					\$50,896	6.2%	\$25,028	5.1%	\$25,028	5.1%					\$406,268	6.5%	\$1,014,437	5.4%		
Keeneland/Red Mile	\$901,686	10.8%	\$1,202,248	94.7%			\$176,327	21.5%	\$86,698	17.7%	\$86,698	17.7%					\$1,153,088	18.4%	\$3,606,744	19.3%		
Kentucky Downs	\$4,393,453	52.5%					\$422,778	51.5%	\$208,275	42.6%	\$208,275	42.6%					\$3,554,126	56.7%	\$8,786,906	47.0%		
<b>Grand Total</b>	<b>\$8,374,127</b>	<b>100.0%</b>	<b>\$1,269,066</b>	<b>100.0%</b>	<b>\$16,069</b>	<b>100.0%</b>	<b>\$821,018</b>	<b>100.0%</b>	<b>\$488,538</b>	<b>100.0%</b>	<b>\$488,538</b>	<b>100.0%</b>	<b>\$282,363</b>	<b>100.0%</b>	<b>\$352,821</b>	<b>100.0%</b>	<b>\$352,821</b>	<b>100.0%</b>	<b>\$6,267,313</b>	<b>100.0%</b>	<b>\$18,712,675</b>	<b>100.0%</b>



## Kentucky Handle and Excise Tax Report for April, 2018

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Live Racing Dates	17	26	-34.6%	193	215	-10.2%
On-Track Live Handle	\$ 18,534,370	\$ 18,822,479	-1.5%	\$ 57,832,628	\$ 61,394,355	-5.8%
On-Track Simulcast Handle	\$ 26,107,992	\$ 15,278,414	70.9%	\$ 134,422,303	\$ 132,364,674	1.6%
Kentucky Resident ADW Handle	\$ 24,884,748	\$ 22,165,923	12.3%	\$ 166,033,375	\$ 149,378,566	11.1%
Historical Horse Racing Handle	\$ 100,673,669	\$ 82,753,260	21.7%	\$ 893,872,451	\$ 750,596,584	19.1%
<b>Total Taxable Handle</b>	<b>\$ 170,200,778</b>	<b>\$ 139,020,076</b>	<b>22.4%</b>	<b>\$ 1,252,160,758</b>	<b>\$ 1,093,734,178</b>	<b>14.5%</b>
TB Development Fund	\$ 1,217,636	\$ 926,962	31.4%	\$ 8,374,128	\$ 7,361,259	13.8%
SB Development Fund	\$ 135,428	\$ 126,539	7.0%	\$ 1,269,066	\$ 1,179,820	7.6%
QH/Arabian Development Fund	\$ 2,130	\$ 1,440	47.9%	\$ 16,069	\$ 14,316	12.2%
Backside Improvement Fund	\$ 92,672	\$ 94,110	-1.5%	\$ 282,363	\$ 300,473	-6.0%
Equine Industry Program	\$ 47,806	\$ 44,215	8.1%	\$ 821,018	\$ 827,285	-0.8%
Equine Drug Research	\$ 40,009	\$ 31,963	25.2%	\$ 488,538	\$ 490,386	-0.4%
Higher Education Fund	\$ 40,009	\$ 31,963	25.2%	\$ 488,538	\$ 490,386	-0.4%
ADW Host Track Allocation (Note 1)	\$ 52,880	\$ 47,103	12.3%	\$ 352,821	\$ 317,429	11.1%
ADW Purse Allocation (Note 1)	\$ 52,880	\$ 47,103	12.3%	\$ 352,821	\$ 317,429	11.1%
KY General Fund	\$ 968,003	\$ 771,407	25.5%	\$ 6,267,313	\$ 5,201,452	20.5%
<b>Total KY Excise Tax</b>	<b>\$ 2,649,452</b>	<b>\$ 2,122,805</b>	<b>24.8%</b>	<b>\$ 18,712,675</b>	<b>\$ 16,500,235</b>	<b>13.4%</b>



Note 1 - As per KRS 138.530

## Kentucky Live and Simulcast Wagering Report for April, 2018

### Live Racing

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	17	26	-34.6%	193	215	-10.2%
<b>On-Track Handle on All Kentucky Races (OTH)</b>	\$ 18,534,370	\$ 18,822,479	-1.5%	\$ 57,832,628	\$ 61,394,355	-5.8%
Less: Return to Public	\$ 14,978,189	\$ 15,361,955		\$ 46,249,100	\$ 49,607,950	
Less: Breakage	\$ 132,346	\$ 130,056		\$ 388,282	\$ 404,840	
<b>Gross Commission</b>	<u>\$ 3,423,835</u>	<u>\$ 3,330,469</u>	2.8%	<u>\$ 11,195,245</u>	<u>\$ 11,381,565</u>	-1.6%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 139,008	\$ 141,165	-1.5%	\$ 423,545	\$ 450,709	-6.0%
SB Development Fund (1.25% of On-Track SB Handle)		\$ 6	-100.0%	\$ 16,999	\$ 16,248	4.6%
Equine Industry Program (0.2% of OTH)	\$ 37,069	\$ 37,645	-1.5%	\$ 115,665	\$ 122,789	-5.8%
Equine Drug Research (0.1% of OTH)	\$ 18,534	\$ 18,822	-1.5%	\$ 57,833	\$ 61,394	-5.8%
Higher Education Fund (0.1% of OTH)	\$ 18,534	\$ 18,822	-1.5%	\$ 57,833	\$ 61,394	-5.8%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 64,870	\$ 65,878	-1.5%	\$ 199,014	\$ 211,631	-6.0%
<b>Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)</b>	<u>\$ 278,016</u>	<u>\$ 282,338</u>	-1.5%	<u>\$ 870,889</u>	<u>\$ 924,165</u>	-5.8%
<b>% of Gross Commission</b>	8.12%	8.48%		7.78%	8.12%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 92,672	\$ 94,110	-1.5%	\$ 282,363	\$ 300,473	-6.0%
<b>Net Commission</b>	\$ 3,053,147	\$ 2,954,020	3.4%	\$ 10,041,993	\$ 10,156,928	-1.1%
% of On-Track Handle	16.47%	15.69%		17.36%	16.54%	
<b>Off-Track Handle on All Kentucky Races From</b>						
Other KY Tracks	\$ 2,402,426	\$ 2,609,046	-7.9%	\$ 11,878,152	\$ 13,473,092	-11.8%
Kentucky Licensed ADW's	\$ 9,192,624	\$ 7,922,118	16.0%	\$ 31,189,013	\$ 29,607,633	5.3%
Other Sources	\$ 133,458,538	\$ 123,333,164	8.2%	\$ 476,131,327	\$ 497,481,719	-4.3%
<b>All Sources Handle on Live Racing</b>	<u>\$ 163,587,958</u>	<u>\$ 152,686,807</u>	7.1%	<u>\$ 577,031,120</u>	<u>\$ 601,956,799</u>	-4.1%
Average Daily Handle - On Track	\$ 1,090,257	\$ 723,942	50.6%	\$ 299,651	\$ 285,555	4.9%
Average Daily Handle - All Sources	\$ 9,622,821	\$ 5,872,569	63.9%	\$ 2,989,799	\$ 2,799,799	6.8%
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
<b>Handle by Breed</b>						
Thoroughbred Simulcast Handle (TBSH)	\$ 10,971,210	\$ 13,123,419	-16.4%	\$ 100,903,220	\$ 110,060,397	-8.3%
Standardbred Simulcast Handle (SBSH)	\$ 2,084,353	\$ 2,031,075	2.6%	\$ 19,546,295	\$ 21,324,431	-8.3%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QHSH)	\$ 91,659	\$ 123,920	-26.0%	\$ 1,012,019	\$ 979,493	3.3%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 13,147,222</u>	<u>\$ 15,278,414</u>	-13.9%	<u>\$ 121,461,534</u>	<u>\$ 132,364,321</u>	-8.2%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 211,107	\$ 256,050	-17.6%	\$ 1,940,829	\$ 2,118,454	-8.4%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,437	\$ 5,329	-16.7%	\$ 45,400	\$ 47,067	-3.5%
QH/Arabian Development Fund (2% of QHSH at TB Tracks)	\$ 1,065	\$ 1,440	-26.0%	\$ 15,004	\$ 14,316	4.8%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,415	\$ 6,570	-17.6%	\$ 50,031	\$ 54,496	-8.2%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 10,830	\$ 13,141	-17.6%	\$ 100,062	\$ 108,992	-8.2%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 10,830	\$ 13,141	-17.6%	\$ 100,062	\$ 108,992	-8.2%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 81,229	\$ 98,557	-17.6%	\$ 750,462	\$ 817,439	-8.2%
<b>Total KY Excise Tax (3% of TSH at TB Tracks)</b>	<u>\$ 324,915</u>	<u>\$ 394,228</u>	-17.6%	<u>\$ 3,001,848</u>	<u>\$ 3,269,756</u>	-8.2%

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

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	6	-16.7%
<b>On-Track Handle (OTH)</b>				\$ 6,347	\$ 7,896	-19.6%
Less: Return to Public				\$ 4,978	\$ 6,168	
Less: Breakage				\$ 58	\$ 89	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 111	\$ 138	-19.6%
% of Gross Commission				8.47%	8.43%	
<b>Net Commission</b>				\$ 1,200	\$ 1,501	-20.0%
% of On-Track Handle				18.90%	19.01%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 415,848	\$ 320,917	29.6%	\$ 3,542,155	\$ 3,134,709	13.0%
Standardbred Simulcast Handle (SBSH)	\$ 5,740	\$ 7,234	-20.6%	\$ 62,134	\$ 89,719	-30.7%
Quarter Horse/Other Simulcast Handle (QSH)	\$ 1,025	\$ 274	274.0%	\$ 12,445	\$ 10,047	23.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 422,612	\$ 328,424	28.7%	\$ 3,616,734	\$ 3,234,474	11.8%

## Churchill Downs Live and Simulcast Wagering Report for April, 2018

### Live Racing

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	1	1		33	35	-5.7%
<b>On-Track Handle (OTH)</b>	\$ 1,076,620	\$ 1,083,696	-0.7%	\$ 12,090,055	\$ 14,752,427	-18.0%
Less: Return to Public	\$ 857,583	\$ 861,266		\$ 9,617,159	\$ 11,729,740	
Less: Breakage	\$ 8,072	\$ 7,381		\$ 78,475	\$ 89,928	
<b>Gross Commission</b>	<u>\$ 210,965</u>	<u>\$ 215,049</u>	-1.9%	<u>\$ 2,394,422</u>	<u>\$ 2,932,759</u>	-18.4%
TB Development Fund (0.75% of OTH)	\$ 8,075	\$ 8,128	-0.7%	\$ 90,675	\$ 110,643	-18.0%
Equine Industry Program (0.2% of OTH)	\$ 2,153	\$ 2,167	-0.7%	\$ 24,180	\$ 29,505	-18.0%
Equine Drug Research (0.1% of OTH)	\$ 1,077	\$ 1,084	-0.7%	\$ 12,090	\$ 14,752	-18.0%
Higher Education Fund (0.1% of OTH)	\$ 1,077	\$ 1,084	-0.7%	\$ 12,090	\$ 14,752	-18.0%
KY General Fund (0.35% of OTH)	\$ 3,768	\$ 3,793	-0.7%	\$ 42,315	\$ 51,633	-18.0%
<b>Total KY Excise Tax (1.5% of OTH)</b>	<u>\$ 16,149</u>	<u>\$ 16,255</u>	-0.7%	<u>\$ 181,351</u>	<u>\$ 221,286</u>	-18.0%
% of Gross Commission	7.65%	7.56%		7.57%	7.55%	
Backside Improvement Fund (0.5% of OTH)	\$ 5,383	\$ 5,418	-0.7%	\$ 60,450	\$ 73,762	-18.0%
<b>Net Commission</b>	\$ 189,433	\$ 193,375	-2.0%	\$ 2,152,621	\$ 2,637,711	-18.4%
% of On-Track Handle	17.60%	17.84%		17.80%	17.88%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks	\$ 72,658	\$ 89,479	-18.8%	\$ 2,841,210	\$ 3,446,791	-17.6%
Kentucky Licensed ADW's	\$ 662,103	\$ 554,052	19.5%	\$ 9,472,338	\$ 8,446,223	12.1%
Other Sources	\$ 4,603,973	\$ 4,948,104	-7.0%	\$ 117,372,728	\$ 128,661,827	-8.8%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>	<u>\$ 6,415,354</u>	<u>\$ 6,675,331</u>	-3.9%	<u>\$ 141,776,331</u>	<u>\$ 155,307,268</u>	-8.7%
Average Daily Handle - On Track	\$ 1,076,620	\$ 1,083,696	-0.7%	\$ 366,365	\$ 421,498	-13.1%
Average Daily Handle - All Sources	\$ 6,415,354	\$ 6,675,331	-3.9%	\$ 4,296,252	\$ 4,437,351	-3.2%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,004,268	\$ 4,059,153	-26.0%	\$ 27,254,046	\$ 31,793,635	-14.3%
Standardbred Simulcast Handle (SBSH)	\$ 20,323	\$ 24,684	-17.7%	\$ 96,720	\$ 147,840	-34.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,122	\$ 5,717	-27.9%	\$ 176,139	\$ 212,139	-17.0%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 3,028,713</u>	<u>\$ 4,089,553</u>	-25.9%	<u>\$ 27,526,905</u>	<u>\$ 32,153,614</u>	-14.4%
TB Development Fund (2% of TBSH)	\$ 60,085	\$ 81,183	-26.0%	\$ 545,081	\$ 635,873	-14.3%
SB Development Fund (2% of SBSH)	\$ 406	\$ 494	-17.7%	\$ 1,934	\$ 2,957	-34.6%
QH/Other Development Fund (2% of QSHS)	\$ 82	\$ 114	-27.9%	\$ 3,523	\$ 4,243	-17.0%
Equine Industry Program (0.05% of TSH)	\$ 1,514	\$ 2,045	-25.9%	\$ 13,763	\$ 16,077	-14.4%
Equine Drug Research (0.1% of TSH)	\$ 3,029	\$ 4,090	-25.9%	\$ 27,527	\$ 32,154	-14.4%
Higher Education Fund (0.1% of TSH)	\$ 3,029	\$ 4,090	-25.9%	\$ 27,527	\$ 32,154	-14.4%
KY General Fund (0.75% of TSH)	\$ 22,715	\$ 30,672	-25.9%	\$ 206,452	\$ 241,152	-14.4%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 90,861</u>	<u>\$ 122,687</u>	-25.9%	<u>\$ 825,807</u>	<u>\$ 964,608</u>	-14.4%

## Ellis Park Live and Simulcast Wagering Report for April, 2018

### Live Racing

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				31	30	3.3%
<b>On-Track Handle (OTH)</b>				\$ 4,784,068	\$ 4,665,126	2.5%
Less: Return to Public				\$ 3,805,634	\$ 3,712,044	
Less: Breakage				\$ 38,662	\$ 34,936	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 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%
<b>Net Commission</b>				\$ 844,091	\$ 824,843	2.3%
% of On-Track Handle				17.64%	17.68%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 1,194,715	\$ 1,439,240	-17.0%	\$ 12,991,647	\$ 13,714,741	-5.3%
Standardbred Simulcast Handle (SBSH)	\$ 105,075	\$ 105,713	-0.6%	\$ 954,175	\$ 1,018,951	-6.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,728	\$ 5,423	-68.1%	\$ 53,284	\$ 42,377	25.7%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,301,519	\$ 1,550,376	-16.1%	\$ 13,999,107	\$ 14,776,069	-5.3%
TB Development Fund (2% of TBSH)	\$ 23,894	\$ 28,785	-17.0%	\$ 259,833	\$ 274,295	-5.3%
SB Development Fund (2% of SBSH)	\$ 2,102	\$ 2,114	-0.6%	\$ 19,084	\$ 20,379	-6.4%
QH/Other Development Fund (2% of QSHS)	\$ 35	\$ 108	-68.1%	\$ 1,066	\$ 848	25.7%
Equine Industry Program (0.05% of TSH)	\$ 651	\$ 775	-16.1%	\$ 7,000	\$ 7,388	-5.3%
Equine Drug Research (0.1% of TSH)	\$ 1,302	\$ 1,550	-16.1%	\$ 13,999	\$ 14,776	-5.3%
Higher Education Fund (0.1% of TSH)	\$ 1,302	\$ 1,550	-16.1%	\$ 13,999	\$ 14,776	-5.3%
KY General Fund (0.75% of TSH)	\$ 9,761	\$ 11,628	-16.1%	\$ 104,993	\$ 110,821	-5.3%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 39,046	\$ 46,511	-16.1%	\$ 419,973	\$ 443,282	-5.3%

## Keeneland Live and Simulcast Wagering Report for April, 2018

### Live Racing

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	16	15	6.7%	33	32	3.1%
<b>On-Track Handle (OTH)</b>	\$ 17,457,750	\$ 17,668,979	-1.2%	\$ 35,040,621	\$ 35,462,398	-1.2%
Less: Return to Public	\$ 14,120,606	\$ 14,445,073		\$ 28,126,197	\$ 28,990,088	
Less: Breakage	\$ 124,274	\$ 122,360		\$ 240,635	\$ 241,940	
<b>Gross Commission</b>	<u>\$ 3,212,870</u>	<u>\$ 3,101,547</u>	3.6%	<u>\$ 6,673,788</u>	<u>\$ 6,230,371</u>	7.1%
TB Development Fund (0.75% of OTH)	\$ 130,933	\$ 132,517	-1.2%	\$ 262,805	\$ 265,968	-1.2%
Equine Industry Program (0.2% of OTH)	\$ 34,915	\$ 35,338	-1.2%	\$ 70,081	\$ 70,925	-1.2%
Equine Drug Research (0.1% of OTH)	\$ 17,458	\$ 17,669	-1.2%	\$ 35,041	\$ 35,462	-1.2%
Higher Education Fund (0.1% of OTH)	\$ 17,458	\$ 17,669	-1.2%	\$ 35,041	\$ 35,462	-1.2%
KY General Fund (0.35% of OTH)	\$ 61,102	\$ 61,841	-1.2%	\$ 122,642	\$ 124,118	-1.2%
<b>Total KY Excise Tax (1.5% of OTH)</b>	<u>\$ 261,866</u>	<u>\$ 265,035</u>	-1.2%	<u>\$ 525,609</u>	<u>\$ 531,936</u>	-1.2%
% of Gross Commission	8.15%	8.55%		7.88%	8.54%	
Backside Improvement Fund (0.5% of OTH)	\$ 87,289	\$ 88,345	-1.2%	\$ 175,203	\$ 177,312	-1.2%
<b>Net Commission</b>	\$ 2,863,715	\$ 2,748,167	4.2%	\$ 5,972,976	\$ 5,521,123	8.2%
% of On-Track Handle	16.40%	15.55%		17.05%	15.57%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks	\$ 2,329,768	\$ 2,487,420	-6.3%	\$ 4,476,985	\$ 5,088,044	-12.0%
Kentucky Licensed ADW's	\$ 8,373,519	\$ 7,187,028	16.5%	\$ 15,491,810	\$ 14,393,710	7.6%
Other Sources	\$ 129,011,567	\$ 117,192,336	10.1%	\$ 223,591,404	\$ 222,529,335	0.5%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>	<u>\$ 157,172,604</u>	<u>\$ 144,535,764</u>	8.7%	<u>\$ 278,600,820</u>	<u>\$ 277,473,487</u>	0.4%
Average Daily Handle - On Track	\$ 1,091,109	\$ 1,177,932	-7.4%	\$ 1,061,837	\$ 1,108,200	-4.2%
Average Daily Handle - All Sources	\$ 9,823,288	\$ 9,635,718	1.9%	\$ 8,442,449	\$ 8,671,046	-2.6%
<b>Simulcast Wagering on Other Tracks</b>						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,714,211	\$ 4,220,321	-12.0%	\$ 29,989,389	\$ 31,247,523	-4.0%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 6,920	\$ 9,070	-23.7%	\$ 108,563	\$ 86,790	25.1%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 3,721,131</u>	<u>\$ 4,229,391</u>	-12.0%	<u>\$ 30,097,952</u>	<u>\$ 31,334,314</u>	-3.9%
TB Development Fund (2% of TBSH)	\$ 74,284	\$ 84,406	-12.0%	\$ 599,788	\$ 624,950	-4.0%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 138	\$ 181	-23.7%	\$ 2,171	\$ 1,736	25.1%
Equine Industry Program (0.05% of TSH)	\$ 1,861	\$ 2,115	-12.0%	\$ 15,049	\$ 15,667	-3.9%
Equine Drug Research (0.1% of TSH)	\$ 3,721	\$ 4,229	-12.0%	\$ 30,098	\$ 31,334	-3.9%
Higher Education Fund (0.1% of TSH)	\$ 3,721	\$ 4,229	-12.0%	\$ 30,098	\$ 31,334	-3.9%
KY General Fund (0.75% of TSH)	\$ 27,908	\$ 31,720	-12.0%	\$ 225,735	\$ 235,007	-3.9%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 111,634</u>	<u>\$ 126,882</u>	-12.0%	<u>\$ 902,939</u>	<u>\$ 940,029</u>	-3.9%

## Kentucky Downs Live and Simulcast Wagering Report for April, 2018

### Live Racing

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				5	5	
<b>On-Track Handle (OTH)</b>				\$ 1,028,952	\$ 929,409	10.7%
Less: Return to Public				\$ 843,648	\$ 761,082	
Less: Breakage				\$ 6,173	\$ 6,486	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 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%
<b>Net Commission</b>				\$ 158,552	\$ 143,253	10.7%
% of On-Track Handle				15.41%	15.41%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 850,541	\$ 1,058,582	-19.7%	\$ 9,816,179	\$ 9,331,609	5.2%
Standardbred Simulcast Handle (SBSH)	\$ 55,100	\$ 67,229	-18.0%	\$ 780,841	\$ 596,101	31.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 33,742	\$ 46,132	-26.9%	\$ 260,485	\$ 254,303	2.4%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 939,382	\$ 1,171,944	-19.8%	\$ 10,857,506	\$ 10,182,013	6.6%
TB Development Fund (2% of TBSH)	\$ 17,011	\$ 21,172	-19.7%	\$ 196,324	\$ 186,632	5.2%
SB Development Fund (2% of SBSH)	\$ 1,102	\$ 1,345	-18.0%	\$ 15,617	\$ 11,922	31.0%
QH/Other Development Fund (2% of QSHS)	\$ 675	\$ 923	-26.9%	\$ 5,210	\$ 5,086	2.4%
Equine Industry Program (0.05% of TSH)	\$ 470	\$ 586	-19.8%	\$ 5,429	\$ 5,091	6.6%
Equine Drug Research (0.1% of TSH)	\$ 939	\$ 1,172	-19.8%	\$ 10,858	\$ 10,182	6.6%
Higher Education Fund (0.1% of TSH)	\$ 939	\$ 1,172	-19.8%	\$ 10,858	\$ 10,182	6.6%
KY General Fund (0.75% of TSH)	\$ 7,045	\$ 8,790	-19.8%	\$ 81,431	\$ 76,365	6.6%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 28,181	\$ 35,158	-19.8%	\$ 325,725	\$ 305,460	6.6%



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

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				32	32	
<b>On-Track Handle (OTH)</b>				\$ 1,353,611	\$ 1,291,452	4.8%
Less: Return to Public				\$ 1,040,616	\$ 994,372	
Less: Breakage				\$ 2,392	\$ 4,008	
<b>Gross Commission</b>				\$ 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%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 23,688	\$ 22,600	4.8%
% of Gross Commission				7.63%	7.71%	
<b>Net Commission</b>				\$ 286,914	\$ 270,471	6.1%
% of On-Track Handle				21.20%	20.94%	
<b>Off-Track Handle on Kentucky Races From</b>						
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%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 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)	\$ 1,856,739	\$ 1,753,795	5.9%	\$ 17,135,695	\$ 18,675,417	-8.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 37,381	\$ 51,648	-27.6%	\$ 249,319	\$ 249,854	-0.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,894,120	\$ 1,805,442	4.9%	\$ 17,385,014	\$ 18,925,271	-8.1%

**Thunder Ridge Live and Simulcast Wagering Report for April, 2018**  
**Live Racing**

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates		9	-100.0%		9	-100.0%
<b>On-Track Handle (OTH)</b>		\$ 456	-100.0%		\$ 456	-100.0%
Less: Return to Public		\$ 388			\$ 388	
Less: Breakage		\$ (18)			\$ (18)	
<b>Gross Commission</b>		\$ 87	-100.0%		\$ 87	-100.0%
SB Development Fund (1.25% of OTH)		\$ 6	-100.0%		\$ 6	-100.0%
Equine Industry Program (0.2% of OTH)		\$ 1	-100.0%		\$ 1	-100.0%
Equine Drug Research (0.1% of OTH)		\$ 0	-100.0%		\$ 0	-100.0%
Higher Education Fund (0.1% of OTH)		\$ 0	-100.0%		\$ 0	-100.0%
KY General Fund (0.1% of OTH)		\$ 0	-100.0%		\$ 0	-100.0%
<b>Total KY Excise Tax (1.75% of OTH)</b>		\$ 8	-100.0%		\$ 8	-100.0%
% of Gross Commission		9.22%			9.22%	
<b>Net Commission</b>		\$ 79	-100.0%		\$ 79	-100.0%
% of On-Track Handle		17.23%			17.23%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>		\$ 456	-100.0%		\$ 456	-100.0%
Average Daily Handle - On Track		\$ 51	-100.0%		\$ 51	
Average Daily Handle - All Sources		\$ 51	-100.0%		\$ 51	
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)				\$ 319,638	\$ 1,002,995	-68.1%
Standardbred Simulcast Handle (SBSH)		\$ 3,599	-100.0%	\$ 78,485	\$ 205,928	-61.9%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 70	\$ 3,788	-98.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>		\$ 3,599	-100.0%	\$ 398,192	\$ 1,212,710	-67.2%

**Turfway Park Live and Simulcast Wagering Report for April, 2018**  
**Live Racing**

	April-18	April-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates		1	-100.0%	54	66	-18.2%
<b>On-Track Handle (OTH)</b>		\$ 69,348	-100.0%	\$ 3,528,974	\$ 4,285,191	-17.6%
Less: Return to Public		\$ 55,229		\$ 2,810,868	\$ 3,414,069	
Less: Breakage		\$ 333		\$ 21,888	\$ 27,470	
<b>Gross Commission</b>		<u>\$ 13,787</u>	-100.0%	<u>\$ 696,219</u>	<u>\$ 843,652</u>	-17.5%
TB Development Fund (0.75% of OTH)		\$ 520	-100.0%	\$ 26,467	\$ 32,139	-17.6%
Equine Industry Program (0.2% of OTH)		\$ 139	-100.0%	\$ 7,058	\$ 8,570	-17.6%
Equine Drug Research (0.1% of OTH)		\$ 69	-100.0%	\$ 3,529	\$ 4,285	-17.6%
Higher Education Fund (0.1% of OTH)		\$ 69	-100.0%	\$ 3,529	\$ 4,285	-17.6%
KY General Fund (0.35% of OTH)		\$ 243	-100.0%	\$ 12,351	\$ 14,998	-17.6%
<b>Total KY Excise Tax (1.5% of OTH)</b>		<u>\$ 1,040</u>	-100.0%	<u>\$ 52,935</u>	<u>\$ 64,278</u>	-17.6%
% of Gross Commission		7.55%		7.60%	7.62%	
Backside Improvement Fund (0.5% of OTH)		\$ 347	-100.0%	\$ 17,645	\$ 21,426	-17.6%
<b>Net Commission</b>		\$ 12,400	-100.0%	\$ 625,639	\$ 757,948	-17.5%
% of On-Track Handle		17.88%		17.73%	17.69%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks		\$ 32,147	-100.0%	\$ 1,577,218	\$ 2,156,297	-26.9%
Kentucky Licensed ADW's	\$ 157,001	\$ 181,038	-13.3%	\$ 2,898,127	\$ 3,715,695	-22.0%
Other Sources	\$ (157,001)	\$ 1,192,723	-113.2%	\$ 67,930,580	\$ 91,750,124	-26.0%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>		<u>\$ 1,475,256</u>	-100.0%	<u>\$ 75,934,899</u>	<u>\$ 101,907,307</u>	-25.5%
Average Daily Handle - On Track		\$ 69,348	-100.0%	\$ 65,351	\$ 64,927	0.7%
Average Daily Handle - All Sources		\$ 1,475,256	-100.0%	\$ 1,406,202	\$ 1,544,050	-8.9%

**Simulcast Wagering on Other Tracks**

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,791,628	\$ 2,025,207	-11.5%	\$ 16,990,165	\$ 19,835,186	-14.3%
Standardbred Simulcast Handle (SBSH)	\$ 41,376	\$ 68,822	-39.9%	\$ 438,245	\$ 590,475	-25.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 6,741	\$ 5,656	19.2%	\$ 151,714	\$ 120,194	26.2%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 1,839,745</u>	<u>\$ 2,099,685</u>	-12.4%	<u>\$ 17,580,124</u>	<u>\$ 20,545,856</u>	-14.4%
TB Development Fund (2% of TBSH)	\$ 35,833	\$ 40,504	-11.5%	\$ 339,803	\$ 396,704	-14.3%
SB Development Fund (2% of SBSH)	\$ 828	\$ 1,376	-39.9%	\$ 8,765	\$ 11,810	-25.8%
QH/Other Development Fund (2% of QSHS)	\$ 135	\$ 113	19.2%	\$ 3,034	\$ 2,404	26.2%
Equine Industry Program (0.05% of TSH)	\$ 920	\$ 1,050	-12.4%	\$ 8,790	\$ 10,273	-14.4%
Equine Drug Research (0.1% of TSH)	\$ 1,840	\$ 2,100	-12.4%	\$ 17,580	\$ 20,546	-14.4%
Higher Education Fund (0.1% of TSH)	\$ 1,840	\$ 2,100	-12.4%	\$ 17,580	\$ 20,546	-14.4%
KY General Fund (0.75% of TSH)	\$ 13,798	\$ 15,748	-12.4%	\$ 131,851	\$ 154,094	-14.4%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 55,192</u>	<u>\$ 62,991</u>	-12.4%	<u>\$ 527,404</u>	<u>\$ 616,376</u>	-14.4%

## Kentucky Resident Advance Deposit Wagering Report for April, 2018

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 9,191,495	\$ 7,922,118	16.0%	\$ 31,187,884	\$ 29,607,695	5.3%
Total Out-of-State Handle	\$ 15,693,254	\$ 14,243,805	10.2%	\$ 134,847,509	\$ 119,770,871	12.6%
<b>Total ADW Handle (TAH)</b>	<b>\$ 24,884,748</b>	<b>\$ 22,165,923</b>	<b>12.3%</b>	<b>\$ 166,035,393</b>	<b>\$ 149,378,566</b>	<b>11.2%</b>
Host Track (42.5% Allocation)	\$ 52,880	\$ 47,103	12.3%	\$ 352,825	\$ 317,429	11.2%
Purse (42.5% Allocation)	\$ 52,880	\$ 47,103	12.3%	\$ 352,825	\$ 317,429	11.2%
KY General Fund (15% Allocation)	\$ 18,664	\$ 16,624	12.3%	\$ 124,527	\$ 112,034	11.2%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 124,424</b>	<b>\$ 110,830</b>	<b>12.3%</b>	<b>\$ 830,177</b>	<b>\$ 746,893</b>	<b>11.2%</b>



Source - Kentucky Department of Revenue Weekly Tax Filings

## Kentucky Resident Advance Deposit Wagering Report for April, 2018

### AmWest Entertainment

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 9,367	\$ 11,878	-21.1%	\$ 46,744	\$ 59,725	-21.7%
Total Out-of-State Handle	\$ 20,522	\$ 35,791	-42.7%	\$ 390,611	\$ 498,097	-21.6%
<b>Total Handle</b>	<b>\$ 29,889</b>	<b>\$ 47,669</b>	<b>-37.3%</b>	<b>\$ 437,355</b>	<b>\$ 557,822</b>	<b>-21.6%</b>
Host Track (42.5% Allocation)	\$ 64	\$ 101	-37.3%	\$ 929	\$ 1,185	-21.6%
Purse (42.5% Allocation)	\$ 64	\$ 101	-37.3%	\$ 929	\$ 1,185	-21.6%
KY General Fund (15% Allocation)	\$ 22	\$ 36	-37.3%	\$ 328	\$ 418	-21.6%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 149</b>	<b>\$ 238</b>	<b>-37.3%</b>	<b>\$ 2,187</b>	<b>\$ 2,789</b>	<b>-21.6%</b>

### Ebet

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 22,944	\$ 10,458	119.4%	\$ 50,414	\$ 34,524	46.0%
Total Out-of-State Handle	\$ 122,662	\$ 75,599	62.3%	\$ 726,784	\$ 595,723	22.0%
<b>Total Handle</b>	<b>\$ 145,606</b>	<b>\$ 86,057</b>	<b>69.2%</b>	<b>\$ 777,198</b>	<b>\$ 630,246</b>	<b>23.3%</b>
Host Track (42.5% Allocation)	\$ 309	\$ 183	69.2%	\$ 1,652	\$ 1,339	23.3%
Purse (42.5% Allocation)	\$ 309	\$ 183	69.2%	\$ 1,652	\$ 1,339	23.3%
KY General Fund (15% Allocation)	\$ 109	\$ 65	69.2%	\$ 583	\$ 473	23.3%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 728</b>	<b>\$ 430</b>	<b>69.2%</b>	<b>\$ 3,886</b>	<b>\$ 3,151</b>	<b>23.3%</b>

### Horse Races Now

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 4,114			\$ 4,905		
Total Out-of-State Handle	\$ 378			\$ 1,322		
<b>Total Handle</b>	<b>\$ 4,492</b>			<b>\$ 6,227</b>		
Host Track (42.5% Allocation)	\$ 10			\$ 13		
Purse (42.5% Allocation)	\$ 10			\$ 13		
KY General Fund (15% Allocation)	\$ 3			\$ 5		
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 22</b>			<b>\$ 31</b>		

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

### Lien Games

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 2,122	\$ 75,442	-97.2%	\$ 45,826	\$ 330,470	-86.1%
Total Out-of-State Handle	\$ 18,345	\$ 289,181	-93.7%	\$ 159,718	\$ 2,782,451	-94.3%
<b>Total Handle</b>	<b>\$ 20,466</b>	<b>\$ 364,622</b>	<b>-94.4%</b>	<b>\$ 205,544</b>	<b>\$ 3,112,920</b>	<b>-93.4%</b>
Host Track (42.5% Allocation)	\$ 43	\$ 775	-94.4%	\$ 437	\$ 6,615	-93.4%
Purse (42.5% Allocation)	\$ 43	\$ 775	-94.4%	\$ 437	\$ 6,615	-93.4%
KY General Fund (15% Allocation)	\$ 15	\$ 273	-94.4%	\$ 154	\$ 2,335	-93.4%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 102</b>	<b>\$ 1,823</b>	<b>-94.4%</b>	<b>\$ 1,028</b>	<b>\$ 15,565</b>	<b>-93.4%</b>

### NYRA Bets

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 88,576	\$ 10,065	780.1%	\$ 246,651	\$ 17,788	1286.6%
Total Out-of-State Handle	\$ 145,342	\$ 41,073	253.9%	\$ 1,445,370	\$ 161,270	796.2%
<b>Total Handle</b>	<b>\$ 233,918</b>	<b>\$ 51,138</b>	<b>357.4%</b>	<b>\$ 1,692,021</b>	<b>\$ 179,058</b>	<b>845.0%</b>
Host Track (42.5% Allocation)	\$ 497	\$ 109	357.4%	\$ 3,596	\$ 380	845.0%
Purse (42.5% Allocation)	\$ 497	\$ 109	357.4%	\$ 3,596	\$ 380	845.0%
KY General Fund (15% Allocation)	\$ 175	\$ 38	357.4%	\$ 1,269	\$ 134	845.0%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 1,170</b>	<b>\$ 256</b>	<b>357.4%</b>	<b>\$ 8,460</b>	<b>\$ 895</b>	<b>845.0%</b>

### TVG

	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 2,865,291	\$ 2,396,873	19.5%	\$ 8,540,798	\$ 7,648,740	11.7%
Total Out-of-State Handle	\$ 6,048,019	\$ 5,129,391	17.9%	\$ 47,323,277	\$ 39,852,111	18.7%
<b>Total Handle</b>	<b>\$ 8,913,310</b>	<b>\$ 7,526,264</b>	<b>18.4%</b>	<b>\$ 55,864,075</b>	<b>\$ 47,500,851</b>	<b>17.6%</b>
Host Track (42.5% Allocation)	\$ 18,941	\$ 15,993	18.4%	\$ 118,711	\$ 100,939	17.6%
Purse (42.5% Allocation)	\$ 18,941	\$ 15,993	18.4%	\$ 118,711	\$ 100,939	17.6%
KY General Fund (15% Allocation)	\$ 6,685	\$ 5,645	18.4%	\$ 41,898	\$ 35,626	17.6%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 44,567</b>	<b>\$ 37,631</b>	<b>18.4%</b>	<b>\$ 279,320</b>	<b>\$ 237,504</b>	<b>17.6%</b>

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

<b>Twin Spires</b>	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 5,486,531	\$ 4,666,018	17.6%	\$ 18,768,174	\$ 17,419,086	7.7%
Total Out-of-State Handle	\$ 7,977,053	\$ 7,519,494	6.1%	\$ 69,692,087	\$ 61,221,983	13.8%
<b>Total Handle</b>	<b>\$ 13,463,583</b>	<b>\$ 12,185,512</b>	<b>10.5%</b>	<b>\$ 88,460,260</b>	<b>\$ 78,641,069</b>	<b>12.5%</b>
Host Track (42.5% Allocation)	\$ 28,610	\$ 25,894	10.5%	\$ 187,978	\$ 167,112	12.5%
Purse (42.5% Allocation)	\$ 28,610	\$ 25,894	10.5%	\$ 187,978	\$ 167,112	12.5%
KY General Fund (15% Allocation)	\$ 10,098	\$ 9,139	10.5%	\$ 66,345	\$ 58,981	12.5%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 67,318</b>	<b>\$ 60,928</b>	<b>10.5%</b>	<b>\$ 442,301</b>	<b>\$ 393,205</b>	<b>12.5%</b>

<b>Watch and Wager</b>	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 5,304	\$ 618	758.9%	\$ 12,422	\$ 652	1806.1%
Total Out-of-State Handle	\$ 9,828	\$ 3,992	146.2%	\$ 100,170	\$ 11,348	782.7%
<b>Total Handle</b>	<b>\$ 15,132</b>	<b>\$ 4,610</b>	<b>228.2%</b>	<b>\$ 112,592</b>	<b>\$ 12,000</b>	<b>838.3%</b>
Host Track (42.5% Allocation)	\$ 32	\$ 10	228.2%	\$ 239	\$ 25	838.3%
Purse (42.5% Allocation)	\$ 32	\$ 10	228.2%	\$ 239	\$ 25	838.3%
KY General Fund (15% Allocation)	\$ 11	\$ 3	228.2%	\$ 84	\$ 9	838.3%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 76</b>	<b>\$ 23</b>	<b>228.2%</b>	<b>\$ 563</b>	<b>\$ 60</b>	<b>838.3%</b>

<b>Xpressbet</b>	Apr-18	Apr-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 707,245	\$ 750,767	-5.8%	\$ 3,471,950	\$ 4,096,711	-15.3%
Total Out-of-State Handle	\$ 1,351,106	\$ 1,149,285	17.6%	\$ 15,008,173	\$ 14,647,887	2.5%
<b>Total Handle</b>	<b>\$ 2,058,351</b>	<b>\$ 1,900,052</b>	<b>8.3%</b>	<b>\$ 18,480,122</b>	<b>\$ 18,744,599</b>	<b>-1.4%</b>
Host Track (42.5% Allocation)	\$ 4,374	\$ 4,038	8.3%	\$ 39,270	\$ 39,832	-1.4%
Purse (42.5% Allocation)	\$ 4,374	\$ 4,038	8.3%	\$ 39,270	\$ 39,832	-1.4%
KY General Fund (15% Allocation)	\$ 1,544	\$ 1,425	8.3%	\$ 13,860	\$ 14,058	-1.4%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 10,292</b>	<b>\$ 9,500</b>	<b>8.3%</b>	<b>\$ 92,401</b>	<b>\$ 93,723</b>	<b>-1.4%</b>

# Kentucky Historical Horse Racing Report for April, 2018

	April-18	April-17	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 100,673,669	\$ 82,753,260	21.7%	\$ 893,872,451	\$ 750,596,584	19.1%
Less: Returned to Public	\$ 92,255,743	\$ 76,134,595	21.2%	\$ 822,874,640	\$ 691,459,913	19.0%
Less: Breakage	\$ 103,808	\$ 21,810		\$ 659,652	\$ 231,931	
Less: Settlement	\$ 450,725	\$ 143,073		\$ 796,900	\$ 420,330	
<b>Gross Commission</b>	<u>\$ 7,863,393</u>	<u>\$ 6,453,781</u>	21.8%	<u>\$ 69,541,259</u>	<u>\$ 58,484,409</u>	18.9%
TB Development Fund (See Note 1)	\$ 660,124	\$ 529,746	24.6%	\$ 5,802,358	\$ 4,792,096	21.1%
SB Development Fund (See Note 2)	\$ 126,571	\$ 121,204	4.4%	\$ 1,202,248	\$ 1,116,505	7.7%
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)	\$ 723,410	\$ 590,348	22.5%	\$ 5,113,481	\$ 4,060,348	25.9%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,510,105</u>	<u>\$ 1,241,299</u>	21.7%	<u>\$ 13,408,087</u>	<u>\$ 11,258,949</u>	19.1%
% of Gross Commission	19.2%	19.2%		19.3%	19.3%	
<b>Net Commission</b>	\$ 6,353,288	\$ 5,212,482	21.9%	\$ 56,133,174	\$ 47,225,460	18.9%
% of Total Handle	6.31%	6.30%		6.28%	6.29%	
<hr/>						
Number of HHR Terminals	1,834	1,724	6.4%	1,834	1,724	6.4%
Average Daily Handle	\$ 3,355,789	\$ 2,758,442	21.7%	\$ 2,940,370	\$ 2,469,068	19.1%
Handle / Day / Machine	\$ 1,830	\$ 1,600	14.4%	\$ 1,603	\$ 1,432	11.9%
Gross Commission / Day / Machine	\$ 143	\$ 125	14.5%	\$ 125	\$ 112	11.8%

	April-18	Mar-18	% Change	Since Inception
Total Handle	\$ 100,673,669	\$ 115,909,601	-13.1%	Total Handle \$3,553,082,508
Total Kentucky Excise Tax	\$ 1,510,105	\$ 1,738,644	-13.1%	Total Kentucky Excise Tax \$53,296,238
Average Daily Handle	\$ 3,355,789	\$ 3,739,019	-10.2%	Total KY General Fund \$17,752,757

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 April, 2018

	April-18	April-17	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 6,875,075	\$ 5,318,209	29.3%	\$ 67,629,163	\$ 63,442,638	6.6%
Less: Returned to Public	\$ 6,243,038	\$ 4,867,171	28.3%	\$ 62,192,846	\$ 58,231,568	6.8%
Less: Breakage	\$ 542	\$ 584		\$ 6,720	\$ 29,456	
Less: Settlement	\$ 73,644	\$ 25,596		\$ 29,413	\$ 219,760	
<b>Gross Commission</b>	<u>\$ 557,850</u>	<u>\$ 424,859</u>	31.3%	<u>\$ 5,400,184</u>	<u>\$ 4,961,855</u>	8.8%
TB Development Fund (See Note 1)	\$ 51,563	\$ 39,887	29.3%	\$ 507,219	\$ 475,820	6.6%
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)	\$ 51,563	\$ 39,887	29.3%	\$ 406,268	\$ 335,034	21.3%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 103,126</u>	<u>\$ 79,773</u>	29.3%	<u>\$ 1,014,437</u>	<u>\$ 951,640</u>	6.6%
% of Gross Commission	18.5%	18.8%		18.8%	19.2%	
<b>Net Commission</b>	\$ 454,724	\$ 345,085	31.8%	\$ 4,385,746	\$ 4,010,214	9.4%
% of Total Handle	6.61%	6.49%		6.48%	6.32%	
<hr/>						
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 229,169	\$ 177,274	29.3%	\$ 222,464	\$ 210,773	5.5%
Handle / Day / Machine	\$ 1,280	\$ 990	29.3%	\$ 1,243	\$ 1,178	5.5%
Gross Commission / Day / Machine	\$ 104	\$ 79	31.3%	\$ 99	\$ 91	8.5%
<hr/>						
	April-18	Mar-18	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 6,875,075	\$ 7,592,848	-9.5%	Total Handle		\$317,407,388
Total Kentucky Excise Tax	\$ 103,126	\$ 113,893	-9.5%	Total Kentucky Excise Tax		\$4,761,111
Average Daily Handle	\$ 229,169	\$ 244,931	-6.4%	Total KY General Fund		\$1,606,972

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 April, 2018

	April-18	April-17	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 25,314,223	\$ 24,240,843	4.4%	\$ 240,449,569	\$ 223,301,018	7.7%
Less: Returned to Public	\$ 23,279,721	\$ 22,469,890	3.6%	\$ 221,984,385	\$ 206,635,284	7.4%
Less: Breakage	\$ 79,447	\$ 14,813		\$ 525,323	\$ 151,756	
Less: Settlement	\$ 117,193	\$ (16,332)		\$ 370,949	\$ 52,820	
<b>Gross Commission</b>	<b>\$ 1,837,862</b>	<b>\$ 1,772,472</b>	<b>3.7%</b>	<b>\$ 17,568,912</b>	<b>\$ 16,461,157</b>	<b>6.7%</b>
TB Development Fund (See Note 1)	\$ 94,928	\$ 90,903	4.4%	\$ 901,686	\$ 837,379	7.7%
SB Development Fund (See Note 2)	\$ 126,571	\$ 121,204	4.4%	\$ 1,202,248	\$ 1,116,505	7.7%
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)	\$ 158,214	\$ 151,505	4.4%	\$ 1,153,088	\$ 1,004,574	14.8%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<b>\$ 379,713</b>	<b>\$ 363,613</b>	<b>4.4%</b>	<b>\$ 3,606,744</b>	<b>\$ 3,349,515</b>	<b>7.7%</b>
% of Gross Commission	20.7%	20.5%		20.5%	20.3%	
<b>Net Commission</b>	<b>\$ 1,458,148</b>	<b>\$ 1,408,859</b>	<b>3.5%</b>	<b>\$ 13,962,168</b>	<b>\$ 13,111,642</b>	<b>6.5%</b>
% of Total Handle	5.76%	5.81%		5.81%	5.87%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 843,807	\$ 808,028	4.4%	\$ 790,953	\$ 734,543	7.7%
Handle / Day / Machine	\$ 935	\$ 896	4.4%	\$ 877	\$ 814	7.7%
Gross Commission / Day / Machine	\$ 68	\$ 66	3.7%	\$ 64	\$ 60	6.4%

	April-18	Mar-18	% Change	Since Inception (September 8, 2015)
Total Handle	\$ 25,314,223	\$ 30,217,694	-16.2%	Total Handle \$670,259,082
Total Kentucky Excise Tax	\$ 379,713	\$ 453,265	-16.2%	Total Kentucky Excise Tax \$10,053,886
Average Daily Handle	\$ 843,807	\$ 974,764	-13.4%	Total KY General Fund \$3,220,395

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 April, 2018

	April-18	April-17	% Change	FYTD-2018	FYTD-2017	% Change
<b>Total Handle</b>	\$ 68,484,371	\$ 53,194,207	28.7%	\$ 585,793,719	\$ 463,852,927	26.3%
Less: Returned to Public	\$ 62,732,984	\$ 48,797,534	28.6%	\$ 538,697,409	\$ 426,593,061	26.3%
Less: Breakage	\$ 23,819	\$ 6,413		\$ 127,609	\$ 50,719	
Less: Settlement	\$ 259,888	\$ 133,810		\$ 396,537	\$ 147,750	
<b>Gross Commission</b>	<u>\$ 5,467,681</u>	<u>\$ 4,256,451</u>	28.5%	<u>\$ 46,572,164</u>	<u>\$ 37,061,397</u>	25.7%
TB Development Fund (See Note 1)	\$ 513,633	\$ 398,957	28.7%	\$ 4,393,453	\$ 3,478,897	26.3%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 422,778	\$ 382,166	10.6%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 208,275	\$ 187,995	10.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 208,275	\$ 187,995	10.8%
Kentucky General Fund (Note 5)	\$ 513,633	\$ 398,957	28.7%	\$ 3,554,126	\$ 2,720,741	30.6%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 1,027,266</u>	<u>\$ 797,913</u>	28.7%	<u>\$ 8,786,906</u>	<u>\$ 6,957,794</u>	26.3%
% of Gross Commission	18.8%	18.7%		18.9%	18.8%	
<b>Net Commission</b>	\$ 4,440,415	\$ 3,458,537	28.4%	\$ 37,785,259	\$ 30,103,604	25.5%
% of Total Handle	6.48%	6.50%		6.45%	6.49%	
Number of HHR Terminals	753	643	17.1%	753	643	17.1%
Average Daily Handle	\$ 2,282,812	\$ 1,773,140	28.7%	\$ 1,926,953	\$ 1,530,868	25.9%
Handle / Day / Machine	\$ 3,032	\$ 2,758	9.9%	\$ 2,559	\$ 2,381	7.5%
Gross Commission / Day / Machine	\$ 242	\$ 221	9.7%	\$ 203	\$ 190	7.0%

	April-18	Mar-18	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 68,484,371	\$ 78,099,060	-12.3%	Total Handle	\$2,565,416,038
Total Kentucky Excise Tax	\$ 1,027,266	\$ 1,171,486	-12.3%	Total Kentucky Excise Tax	\$38,481,241
Average Daily Handle	\$ 2,282,812	\$ 2,519,325	-9.4%	Total KY General Fund	\$12,925,390

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.