

Kentucky Pari-Mutuel Excise Tax and BIF by Source, July 1, 2017 - May 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 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		
Live	\$753,932	8.0%	\$17,027	1.2%			\$203,773	22.4%	\$101,886	19.0%	\$101,886	19.0%	\$502,621	100.0%			\$353,197	4.9%	\$2,034,323	9.5%				
Blue Grass Downs			\$107	0.0%			\$17	0.0%	\$9	0.0%	\$9	0.0%					\$9	0.0%	\$150	0.0%				
Churchill Downs	\$421,062	4.5%					\$112,283	12.3%	\$56,142	10.4%	\$56,142	10.4%	\$280,708	55.8%			\$196,496	2.7%	\$1,122,832	5.2%				
Ellis Park	\$35,881	0.4%					\$9,568	1.0%	\$4,784	0.9%	\$4,784	0.9%	\$23,920	4.8%			\$16,744	0.2%	\$95,681	0.4%				
Keeneland	\$262,805	2.8%					\$70,081	7.7%	\$35,041	6.5%	\$35,041	6.5%	\$175,203	34.9%			\$122,642	1.7%	\$700,812	3.3%				
Kentucky Downs	\$7,717	0.1%					\$2,058	0.2%	\$1,029	0.2%	\$1,029	0.2%	\$5,145	1.0%			\$3,601	0.0%	\$20,579	0.1%				
The Red Mile			\$16,920	1.2%			\$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	0.8%	\$3,529	0.7%	\$3,529	0.7%	\$17,645	3.5%			\$12,351	0.2%	\$70,579	0.3%				
Simulcast	\$2,247,476	23.8%	\$49,888	3.6%	\$15,921	100.0%	\$57,832	6.3%	\$115,664	21.5%	\$115,664	21.5%					\$867,482	12.0%	\$3,469,929	16.2%				
Blue Grass Downs																								
Churchill Downs	\$596,541	6.3%	\$1,934	0.1%	\$3,615	22.7%	\$15,052	1.7%	\$30,104	5.6%	\$30,104	5.6%					\$225,784	3.1%	\$903,135	4.2%				
Ellis Park	\$297,353	3.1%	\$21,178	1.5%	\$1,167	7.3%	\$7,992	0.9%	\$15,985	3.0%	\$15,985	3.0%					\$119,887	1.7%	\$479,548	2.2%				
Keeneland	\$729,213	7.7%			\$2,447	15.4%	\$18,292	2.0%	\$36,583	6.8%	\$36,583	6.8%					\$274,373	3.8%	\$1,097,490	5.1%				
Kentucky Downs	\$226,485	2.4%	\$16,973	1.2%	\$5,514	34.6%	\$6,224	0.7%	\$12,449	2.3%	\$12,449	2.3%					\$93,365	1.3%	\$373,458	1.7%				
The Red Mile																								
Thunder Ridge																								
Turfway Park	\$397,883	4.2%	\$9,803	0.7%	\$3,179	20.0%	\$10,272	1.1%	\$20,543	3.8%	\$20,543	3.8%					\$154,074	2.1%	\$616,298	2.9%				
ADW														\$451,575	100.0%	\$451,575	100.0%	\$159,379	2.2%	\$1,062,528	5.0%			
AmWest Entertainment														\$992	0.2%	\$992	0.2%	\$350	0.0%	\$2,334	0.0%			
eBet Technologies														\$1,825	0.4%	\$1,825	0.4%	\$644	0.0%	\$4,295	0.0%			
Horse Races Now														\$15	0.0%	\$15	0.0%	\$5	0.0%	\$35	0.0%			
Lien Games														\$479	0.1%	\$479	0.1%	\$169	0.0%	\$1,127	0.0%			
NYRA Bets														\$4,477	1.0%	\$4,477	1.0%	\$1,580	0.0%	\$10,533	0.0%			
TVG														\$146,393	32.4%	\$146,393	32.4%	\$51,668	0.7%	\$344,453	1.6%			
TwinSpires														\$249,363	55.2%	\$249,363	55.2%	\$88,011	1.2%	\$586,737	2.7%			
Watch And Wager														\$289	0.1%	\$289	0.1%	\$102	0.0%	\$680	0.0%			
XpressBet														\$47,742	10.6%	\$47,742	10.6%	\$16,850	0.2%	\$112,333	0.5%			
HHR	\$6,455,735	68.3%	\$1,320,186	95.2%			\$650,000	71.3%	\$320,000	59.5%	\$320,000	59.5%					\$5,825,828	80.8%	\$14,891,748	69.4%				
Ellis Park	\$560,316	5.9%					\$50,896	5.6%	\$25,028	4.7%	\$25,028	4.7%					\$459,365	6.4%	\$1,120,632	5.2%				
Keeneland/Red Mile	\$990,140	10.5%	\$1,320,186	95.2%			\$176,327	19.3%	\$86,698	16.1%	\$86,698	16.1%					\$1,300,510	18.0%	\$3,960,559	18.5%				
Kentucky Downs	\$4,905,279	51.9%					\$422,778	46.4%	\$208,275	38.7%	\$208,275	38.7%					\$4,065,952	56.4%	\$9,810,558	45.7%				
Grand Total	\$9,457,142	100.0%	\$1,387,102	100.0%	\$15,921	100.0%	\$911,605	100.0%	\$537,551	100.0%	\$537,551	100.0%	\$502,621	100.0%	\$451,575	100.0%	\$451,575	100.0%	\$7,205,886	100.0%	\$21,458,529	100.0%		



Kentucky Handle and Excise Tax Report for May, 2018

	May-18	May-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Live Racing Dates	21	30	-30.0%	214	245	-12.7%
On-Track Live Handle	\$ 44,053,794	\$ 40,869,124	7.8%	\$ 101,886,422	\$ 102,263,479	-0.4%
On-Track Simulcast Handle	\$ 18,149,834	\$ 19,932,751	-8.9%	\$ 139,611,368	\$ 152,297,424	-8.3%
Kentucky Resident ADW Handle	\$ 46,470,276	\$ 40,005,657	16.2%	\$ 212,505,648	\$ 189,384,223	12.2%
Historical Horse Racing Handle	\$ 98,910,781	\$ 88,397,002	11.9%	\$ 992,783,232	\$ 838,993,585	18.3%
Total Taxable Handle	\$ 207,584,685	\$ 189,204,533	9.7%	\$ 1,446,786,669	\$ 1,282,938,711	12.8%
TB Development Fund	\$ 1,290,411	\$ 1,210,068	6.6%	\$ 9,457,143	\$ 8,571,326	10.3%
SB Development Fund	\$ 122,455	\$ 139,317	-12.1%	\$ 1,387,102	\$ 1,319,137	5.2%
QH/Arabian Development Fund	\$ 918	\$ 1,312	-30.0%	\$ 15,921	\$ 15,628	1.9%
Backside Improvement Fund	\$ 220,258	\$ 204,342	7.8%	\$ 502,621	\$ 504,815	-0.4%
Equine Industry Program	\$ 95,909	\$ 90,427	6.1%	\$ 911,605	\$ 917,711	-0.7%
Equine Drug Research	\$ 59,657	\$ 58,246	2.4%	\$ 537,551	\$ 548,632	-2.0%
Higher Education Fund	\$ 59,657	\$ 58,246	2.4%	\$ 537,551	\$ 548,632	-2.0%
ADW Host Track Allocation (Note 1)	\$ 98,749	\$ 85,012	16.2%	\$ 451,575	\$ 402,441	12.2%
ADW Purse Allocation (Note 1)	\$ 98,749	\$ 85,012	16.2%	\$ 451,575	\$ 402,441	12.2%
KY General Fund	\$ 1,018,402	\$ 932,691	9.2%	\$ 7,205,886	\$ 6,134,143	17.5%
Total KY Excise Tax	\$ 3,065,165	\$ 2,864,673	7.0%	\$ 21,458,529	\$ 19,364,908	10.8%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	21	30	-30.0%	214	245	-12.7%
On-Track Handle on All Kentucky Races (OTH)	\$ 44,053,794	\$ 40,869,124	7.8%	\$ 101,886,422	\$ 102,263,479	-0.4%
Less: Return to Public	\$ 35,191,589	\$ 32,609,963		\$ 81,440,689	\$ 82,217,913	
Less: Breakage	\$ 259,542	\$ 228,807		\$ 647,824	\$ 633,647	
Gross Commission	<u>\$ 8,602,663</u>	<u>\$ 8,030,354</u>	7.1%	<u>\$ 19,797,908</u>	<u>\$ 19,411,919</u>	2.0%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 330,387	\$ 306,513	7.8%	\$ 753,932	\$ 757,222	-0.4%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 28	\$ 9	209.4%	\$ 17,027	\$ 16,257	4.7%
Equine Industry Program (0.2% of OTH)	\$ 88,108	\$ 81,738	7.8%	\$ 203,773	\$ 204,527	-0.4%
Equine Drug Research (0.1% of OTH)	\$ 44,054	\$ 40,869	7.8%	\$ 101,886	\$ 102,263	-0.4%
Higher Education Fund (0.1% of OTH)	\$ 44,054	\$ 40,869	7.8%	\$ 101,886	\$ 102,263	-0.4%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 154,183	\$ 143,040	7.8%	\$ 353,197	\$ 354,671	-0.4%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 660,813</u>	<u>\$ 613,039</u>	7.8%	<u>\$ 1,531,702</u>	<u>\$ 1,537,203</u>	-0.4%
% of Gross Commission	7.68%	7.63%		7.74%	7.92%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 220,258	\$ 204,342	7.8%	\$ 502,621	\$ 504,815	-0.4%
Net Commission	\$ 7,721,592	\$ 7,212,973	7.1%	\$ 17,763,585	\$ 17,369,901	2.3%
% of On-Track Handle	17.53%	17.65%		17.43%	16.99%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 7,263,006	\$ 7,648,102	-5.0%	\$ 19,141,158	\$ 21,121,194	-9.4%
Kentucky Licensed ADW's	\$ 25,807,757	\$ 21,983,658	17.4%	\$ 56,996,771	\$ 51,591,291	10.5%
Other Sources	\$ 290,433,078	\$ 263,452,581	10.2%	\$ 766,564,404	\$ 760,934,301	0.7%
All Sources Handle on Live Racing	<u>\$ 367,557,635</u>	<u>\$ 333,953,465</u>	10.1%	<u>\$ 944,588,755</u>	<u>\$ 935,910,264</u>	0.9%
Average Daily Handle - On Track	\$ 2,097,800	\$ 1,362,304	54.0%	\$ 476,105	\$ 417,402	14.1%
Average Daily Handle - All Sources	\$ 17,502,745	\$ 11,131,782	57.2%	\$ 4,413,966	\$ 3,820,042	15.5%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 15,981,937	\$ 17,931,398	-10.9%	\$ 116,885,156	\$ 127,991,795	-8.7%
Standardbred Simulcast Handle (SBSH)	\$ 2,086,740	\$ 1,897,399	10.0%	\$ 21,633,035	\$ 23,221,830	-6.8%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QHSH)	\$ 81,157	\$ 103,954	-21.9%	\$ 1,093,176	\$ 1,083,446	0.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 18,149,834</u>	<u>\$ 19,932,751</u>	-8.9%	<u>\$ 139,611,368</u>	<u>\$ 152,297,071</u>	-8.3%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 306,648	\$ 341,551	-10.2%	\$ 2,247,476	\$ 2,460,005	-8.6%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,489	\$ 4,677	-4.0%	\$ 49,888	\$ 51,744	-3.6%
QH/Arabian Development Fund (2% of QHSH at TB Tracks)	\$ 918	\$ 1,312	-30.0%	\$ 15,921	\$ 15,628	1.9%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 7,801	\$ 8,688	-10.2%	\$ 57,832	\$ 63,184	-8.5%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 15,603	\$ 17,377	-10.2%	\$ 115,664	\$ 126,369	-8.5%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 15,603	\$ 17,377	-10.2%	\$ 115,664	\$ 126,369	-8.5%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 117,020	\$ 130,327	-10.2%	\$ 867,482	\$ 947,766	-8.5%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 468,081</u>	<u>\$ 521,309</u>	-10.2%	<u>\$ 3,469,929</u>	<u>\$ 3,791,065</u>	-8.5%

Blue Grass Downs Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	2			7	6	16.7%
On-Track Handle (OTH)	\$ 2,237			\$ 8,584	\$ 7,896	8.7%
Less: Return to Public	\$ 1,744			\$ 6,722	\$ 6,168	
Less: Breakage	\$ 21			\$ 78	\$ 89	
Gross Commission	<u>\$ 472</u>			<u>\$ 1,783</u>	<u>\$ 1,639</u>	8.8%
SB Development Fund (1.25% of OTH)	\$ 28			\$ 107	\$ 99	8.7%
Equine Industry Program (0.2% of OTH)	\$ 4			\$ 17	\$ 16	8.7%
Equine Drug Research (0.1% of OTH)	\$ 2			\$ 9	\$ 8	8.7%
Higher Education Fund (0.1% of OTH)	\$ 2			\$ 9	\$ 8	8.7%
KY General Fund (0.1% of OTH)	\$ 2			\$ 9	\$ 8	8.7%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 39</u>			<u>\$ 150</u>	<u>\$ 138</u>	8.7%
% of Gross Commission	8.29%			8.42%	8.43%	
Net Commission	\$ 433			\$ 1,633	\$ 1,501	8.8%
% of On-Track Handle	19.36%			19.02%	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)	<u>\$ 2,237</u>			<u>\$ 8,584</u>	<u>\$ 7,896</u>	8.7%
Average Daily Handle - On Track	\$ 1,119			\$ 1,226	\$ 1,316	-6.8%
Average Daily Handle - All Sources	\$ 1,119			\$ 1,226	\$ 1,316	-6.8%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 649,553	\$ 619,537	4.8%	\$ 4,191,708	\$ 3,754,245	11.7%
Standardbred Simulcast Handle (SBSH)	\$ 10,013	\$ 12,048	-16.9%	\$ 72,147	\$ 101,767	-29.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 452	\$ 1,295	-65.1%	\$ 12,896	\$ 11,342	13.7%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 660,017</u>	<u>\$ 632,880</u>	4.3%	<u>\$ 4,276,751</u>	<u>\$ 3,867,354</u>	10.6%

Churchill Downs Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates	19	18	5.6%	52	53	-1.9%
On-Track Handle (OTH)	\$ 44,051,557	\$ 40,868,401	7.8%	\$ 56,141,612	\$ 55,620,828	0.9%
Less: Return to Public	\$ 35,189,845	\$ 32,609,346		\$ 44,807,004	\$ 44,339,086	
Less: Breakage	\$ 259,522	\$ 228,840		\$ 337,996	\$ 318,768	
Gross Commission	<u>\$ 8,602,190</u>	<u>\$ 8,030,215</u>	7.1%	<u>\$ 10,996,612</u>	<u>\$ 10,962,974</u>	0.3%
TB Development Fund (0.75% of OTH)	\$ 330,387	\$ 306,513	7.8%	\$ 421,062	\$ 417,156	0.9%
Equine Industry Program (0.2% of OTH)	\$ 88,103	\$ 81,737	7.8%	\$ 112,283	\$ 111,242	0.9%
Equine Drug Research (0.1% of OTH)	\$ 44,052	\$ 40,868	7.8%	\$ 56,142	\$ 55,621	0.9%
Higher Education Fund (0.1% of OTH)	\$ 44,052	\$ 40,868	7.8%	\$ 56,142	\$ 55,621	0.9%
KY General Fund (0.35% of OTH)	\$ 154,180	\$ 143,039	7.8%	\$ 196,496	\$ 194,673	0.9%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 660,773</u>	<u>\$ 613,026</u>	7.8%	<u>\$ 842,124</u>	<u>\$ 834,312</u>	0.9%
% of Gross Commission	7.68%	7.63%		7.66%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 220,258	\$ 204,342	7.8%	\$ 280,708	\$ 278,104	0.9%
Net Commission	\$ 7,721,159	\$ 7,212,847	7.0%	\$ 9,873,780	\$ 9,850,557	0.2%
% of On-Track Handle	17.53%	17.65%		17.59%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 7,263,006	\$ 7,648,102	-5.0%	\$ 10,104,217	\$ 11,094,893	-8.9%
Kentucky Licensed ADW's	\$ 25,807,757	\$ 21,983,658	17.4%	\$ 35,280,095	\$ 30,429,881	15.9%
Other Sources	\$ 290,433,078	\$ 263,452,581	10.2%	\$ 407,805,805	\$ 392,114,408	4.0%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 367,555,398</u>	<u>\$ 333,952,742</u>	10.1%	<u>\$ 509,331,730</u>	<u>\$ 489,260,010</u>	4.1%
Average Daily Handle - On Track	\$ 2,318,503	\$ 2,270,467	2.1%	\$ 1,079,646	\$ 1,049,450	2.9%
Average Daily Handle - All Sources	\$ 19,345,021	\$ 18,552,930	4.3%	\$ 9,794,841	\$ 9,231,321	6.1%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,572,982	\$ 2,962,815	-13.2%	\$ 29,827,028	\$ 34,756,450	-14.2%
Standardbred Simulcast Handle (SBSH)				\$ 96,720	\$ 147,840	-34.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,604	\$ 3,754	22.7%	\$ 180,743	\$ 215,893	-16.3%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,577,587</u>	<u>\$ 2,966,569</u>	-13.1%	<u>\$ 30,104,492</u>	<u>\$ 35,120,183</u>	-14.3%
TB Development Fund (2% of TBSH)	\$ 51,460	\$ 59,256	-13.2%	\$ 596,541	\$ 695,129	-14.2%
SB Development Fund (2% of SBSH)				\$ 1,934	\$ 2,957	-34.6%
QH/Other Development Fund (2% of QSHS)	\$ 92	\$ 75	22.7%	\$ 3,615	\$ 4,318	-16.3%
Equine Industry Program (0.05% of TSH)	\$ 1,289	\$ 1,483	-13.1%	\$ 15,052	\$ 17,560	-14.3%
Equine Drug Research (0.1% of TSH)	\$ 2,578	\$ 2,967	-13.1%	\$ 30,104	\$ 35,120	-14.3%
Higher Education Fund (0.1% of TSH)	\$ 2,578	\$ 2,967	-13.1%	\$ 30,104	\$ 35,120	-14.3%
KY General Fund (0.75% of TSH)	\$ 19,332	\$ 22,249	-13.1%	\$ 225,784	\$ 263,401	-14.3%
Total KY Excise Tax (3% of TSH)	<u>\$ 77,328</u>	<u>\$ 88,997</u>	-13.1%	<u>\$ 903,135</u>	<u>\$ 1,053,605</u>	-14.3%

Ellis Park Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-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)	\$ 1,876,026	\$ 2,138,616	-12.3%	\$ 14,867,673	\$ 15,853,357	-6.2%
Standardbred Simulcast Handle (SBSH)	\$ 104,736	\$ 103,733	1.0%	\$ 1,058,911	\$ 1,122,684	-5.7%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,074	\$ 4,665	8.8%	\$ 58,358	\$ 47,042	24.1%
All-Breed Total Simulcast Handle (TSH)	\$ 1,985,836	\$ 2,247,013	-11.6%	\$ 15,984,943	\$ 17,023,082	-6.1%
TB Development Fund (2% of TBSH)	\$ 37,521	\$ 42,772	-12.3%	\$ 297,353	\$ 317,067	-6.2%
SB Development Fund (2% of SBSH)	\$ 2,095	\$ 2,075	1.0%	\$ 21,178	\$ 22,454	-5.7%
QH/Other Development Fund (2% of QSHS)	\$ 101	\$ 93	8.8%	\$ 1,167	\$ 941	24.1%
Equine Industry Program (0.05% of TSH)	\$ 993	\$ 1,124	-11.6%	\$ 7,992	\$ 8,512	-6.1%
Equine Drug Research (0.1% of TSH)	\$ 1,986	\$ 2,247	-11.6%	\$ 15,985	\$ 17,023	-6.1%
Higher Education Fund (0.1% of TSH)	\$ 1,986	\$ 2,247	-11.6%	\$ 15,985	\$ 17,023	-6.1%
KY General Fund (0.75% of TSH)	\$ 14,894	\$ 16,853	-11.6%	\$ 119,887	\$ 127,673	-6.1%
Total KY Excise Tax (3% of TSH)	\$ 59,575	\$ 67,410	-11.6%	\$ 479,548	\$ 510,692	-6.1%

Keeneland Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates				33	32	3.1%
On-Track Handle (OTH)				\$ 35,040,621	\$ 35,462,398	-1.2%
Less: Return to Public				\$ 28,126,197	\$ 28,990,088	
Less: Breakage				\$ 240,635	\$ 241,940	
Gross Commission				\$ 6,673,788	\$ 6,230,371	7.1%
TB Development Fund (0.75% of OTH)				\$ 262,805	\$ 265,968	-1.2%
Equine Industry Program (0.2% of OTH)				\$ 70,081	\$ 70,925	-1.2%
Equine Drug Research (0.1% of OTH)				\$ 35,041	\$ 35,462	-1.2%
Higher Education Fund (0.1% of OTH)				\$ 35,041	\$ 35,462	-1.2%
KY General Fund (0.35% of OTH)				\$ 122,642	\$ 124,118	-1.2%
Total KY Excise Tax (1.5% of OTH)				\$ 525,609	\$ 531,936	-1.2%
% of Gross Commission				7.88%	8.54%	
Backside Improvement Fund (0.5% of OTH)				\$ 175,203	\$ 177,312	-1.2%
Net Commission				\$ 5,972,976	\$ 5,521,123	8.2%
% of On-Track Handle				17.05%	15.57%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 4,476,985	\$ 5,088,044	-12.0%
Kentucky Licensed ADW's				\$ 15,491,810	\$ 14,393,710	7.6%
Other Sources				\$ 223,591,404	\$ 222,529,335	0.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 278,600,820	\$ 277,473,487	0.4%
Average Daily Handle - On Track				\$ 1,061,837	\$ 1,108,200	-4.2%
Average Daily Handle - All Sources				\$ 8,442,449	\$ 8,671,046	-2.6%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 6,471,277	\$ 7,053,767	-8.3%	\$ 36,460,666	\$ 38,301,290	-4.8%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 13,773	\$ 6,419	114.6%	\$ 122,336	\$ 93,209	31.2%
All-Breed Total Simulcast Handle (TSH)	\$ 6,485,050	\$ 7,060,186	-8.1%	\$ 36,583,003	\$ 38,394,500	-4.7%
TB Development Fund (2% of TBSH)	\$ 129,426	\$ 141,075	-8.3%	\$ 729,213	\$ 766,026	-4.8%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 275	\$ 128	114.6%	\$ 2,447	\$ 1,864	31.2%
Equine Industry Program (0.05% of TSH)	\$ 3,243	\$ 3,530	-8.1%	\$ 18,292	\$ 19,197	-4.7%
Equine Drug Research (0.1% of TSH)	\$ 6,485	\$ 7,060	-8.1%	\$ 36,583	\$ 38,394	-4.7%
Higher Education Fund (0.1% of TSH)	\$ 6,485	\$ 7,060	-8.1%	\$ 36,583	\$ 38,394	-4.7%
KY General Fund (0.75% of TSH)	\$ 48,638	\$ 52,951	-8.1%	\$ 274,373	\$ 287,959	-4.7%
Total KY Excise Tax (3% of TSH)	\$ 194,552	\$ 211,806	-8.1%	\$ 1,097,490	\$ 1,151,835	-4.7%

Kentucky Downs Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-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)	\$ 1,508,094	\$ 1,618,964	-6.8%	\$ 11,324,274	\$ 10,950,572	3.4%
Standardbred Simulcast Handle (SBSH)	\$ 67,790	\$ 76,622	-11.5%	\$ 848,631	\$ 672,723	26.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,224	\$ 44,433	-65.7%	\$ 275,709	\$ 298,736	-7.7%
All-Breed Total Simulcast Handle (TSH)	\$ 1,591,108	\$ 1,740,019	-8.6%	\$ 12,448,613	\$ 11,922,031	4.4%
TB Development Fund (2% of TBSH)	\$ 30,162	\$ 32,379	-6.8%	\$ 226,485	\$ 219,011	3.4%
SB Development Fund (2% of SBSH)	\$ 1,356	\$ 1,532	-11.5%	\$ 16,973	\$ 13,454	26.1%
QH/Other Development Fund (2% of QSHS)	\$ 304	\$ 889	-65.7%	\$ 5,514	\$ 5,975	-7.7%
Equine Industry Program (0.05% of TSH)	\$ 796	\$ 870	-8.6%	\$ 6,224	\$ 5,961	4.4%
Equine Drug Research (0.1% of TSH)	\$ 1,591	\$ 1,740	-8.6%	\$ 12,449	\$ 11,922	4.4%
Higher Education Fund (0.1% of TSH)	\$ 1,591	\$ 1,740	-8.6%	\$ 12,449	\$ 11,922	4.4%
KY General Fund (0.75% of TSH)	\$ 11,933	\$ 13,050	-8.6%	\$ 93,365	\$ 89,415	4.4%
Total KY Excise Tax (3% of TSH)	\$ 47,733	\$ 52,201	-8.6%	\$ 373,458	\$ 357,661	4.4%

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

	May-18	May-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)	\$ 1,852,290	\$ 1,625,675	13.9%	\$ 18,987,985	\$ 20,301,092	-6.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 34,817	\$ 37,061	-6.1%	\$ 284,136	\$ 286,915	-1.0%
All-Breed Total Simulcast Handle (TSH)	\$ 1,887,107	\$ 1,662,736	13.5%	\$ 19,272,121	\$ 20,588,007	-6.4%

Thunder Ridge Live and Simulcast Wagering Report for May, 2018

Live Racing

	May-18	May-17	% Change	FYTD - 2018	FYTD - 2017	% Change
Race Dates		12	-100.0%		21	-100.0%
On-Track Handle (OTH)		\$ 723	-100.0%		\$ 1,179	-100.0%
Less: Return to Public		\$ 617			\$ 1,004	
Less: Breakage		\$ (33)			\$ (51)	
Gross Commission		<u>\$ 139</u>	-100.0%		<u>\$ 226</u>	-100.0%
SB Development Fund (1.25% of OTH)		\$ 9	-100.0%		\$ 15	-100.0%
Equine Industry Program (0.2% of OTH)		\$ 1	-100.0%		\$ 2	-100.0%
Equine Drug Research (0.1% of OTH)		\$ 1	-100.0%		\$ 1	-100.0%
Higher Education Fund (0.1% of OTH)		\$ 1	-100.0%		\$ 1	-100.0%
KY General Fund (0.1% of OTH)		\$ 1	-100.0%		\$ 1	-100.0%
Total KY Excise Tax (1.75% of OTH)		<u>\$ 13</u>	-100.0%		<u>\$ 21</u>	-100.0%
% of Gross Commission		9.08%			9.13%	
Net Commission		\$ 127	-100.0%		\$ 205	-100.0%
% of On-Track Handle		17.52%			17.41%	
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)		<u>\$ 723</u>	-100.0%		<u>\$ 1,179</u>	-100.0%
Average Daily Handle - On Track		\$ 60	-100.0%		\$ 56	
Average Daily Handle - All Sources		\$ 60	-100.0%		\$ 56	

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)		\$ 234,321	-100.0%	\$ 319,638	\$ 1,237,316	-74.2%
Standardbred Simulcast Handle (SBSH)		\$ 25,847	-100.0%	\$ 78,485	\$ 231,775	-66.1%
Quarter Horse/Other Simulcast Handle (QSHS)				\$ 70	\$ 3,788	-98.2%
All-Breed Total Simulcast Handle (TSH)		<u>\$ 260,168</u>	-100.0%	<u>\$ 398,192</u>	<u>\$ 1,472,878</u>	-73.0%

Turfway Park Live and Simulcast Wagering Report for May, 2018
Live Racing

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

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,904,004	\$ 3,303,380	-12.1%	\$ 19,894,170	\$ 23,138,566	-14.0%
Standardbred Simulcast Handle (SBSH)	\$ 51,911	\$ 53,474	-2.9%	\$ 490,156	\$ 643,949	-23.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,214	\$ 6,327	14.0%	\$ 158,928	\$ 126,521	25.6%
All-Breed Total Simulcast Handle (TSH)	\$ 2,963,129	\$ 3,363,180	-11.9%	\$ 20,543,253	\$ 23,909,036	-14.1%
TB Development Fund (2% of TBSH)	\$ 58,080	\$ 66,068	-12.1%	\$ 397,883	\$ 462,771	-14.0%
SB Development Fund (2% of SBSH)	\$ 1,038	\$ 1,069	-2.9%	\$ 9,803	\$ 12,879	-23.9%
QH/Other Development Fund (2% of QSHS)	\$ 144	\$ 127	14.0%	\$ 3,179	\$ 2,530	25.6%
Equine Industry Program (0.05% of TSH)	\$ 1,482	\$ 1,682	-11.9%	\$ 10,272	\$ 11,955	-14.1%
Equine Drug Research (0.1% of TSH)	\$ 2,963	\$ 3,363	-11.9%	\$ 20,543	\$ 23,909	-14.1%
Higher Education Fund (0.1% of TSH)	\$ 2,963	\$ 3,363	-11.9%	\$ 20,543	\$ 23,909	-14.1%
KY General Fund (0.75% of TSH)	\$ 22,223	\$ 25,224	-11.9%	\$ 154,074	\$ 179,318	-14.1%
Total KY Excise Tax (3% of TSH)	\$ 88,894	\$ 100,895	-11.9%	\$ 616,298	\$ 717,271	-14.1%

Kentucky Resident Advance Deposit Wagering Report for May, 2018

	May-18	May-17	% Change	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	\$ 25,807,893	\$ 21,983,596	17.4%	\$ 56,996,907	\$ 51,591,291	10.5%
Total Out-of-State Handle	\$ 20,662,383	\$ 18,022,061	14.7%	\$ 155,508,741	\$ 137,792,932	12.9%
Total ADW Handle (TAH)	\$ 46,470,276	\$ 40,005,657	16.2%	\$ 212,505,648	\$ 189,384,223	12.2%
Host Track (42.5% Allocation)	\$ 98,749	\$ 85,012	16.2%	\$ 451,575	\$ 402,441	12.2%
Purse (42.5% Allocation)	\$ 98,749	\$ 85,012	16.2%	\$ 451,575	\$ 402,441	12.2%
KY General Fund (15% Allocation)	\$ 34,853	\$ 30,004	16.2%	\$ 159,379	\$ 142,038	12.2%
Total KY Excise Tax (0.5% of TAH)	\$ 232,351	\$ 200,028	16.2%	\$ 1,062,528	\$ 946,921	12.2%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for May, 2018

AmWest Entertainment	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	0.00%				0.08%	\$ 46,744	\$ 59,725	-21.7%
Total Out-of-State Handle	0.14%	\$ 29,388	\$ 46,766	-37.2%	0.27%	\$ 419,999	\$ 544,863	-22.9%
Total Handle	0.06%	\$ 29,388	\$ 46,766	-37.2%	0.22%	\$ 466,743	\$ 604,588	-22.8%
Host Track (42.5% Allocation)	0.06%	\$ 62	\$ 99	-37.2%	0.22%	\$ 992	\$ 1,285	-22.8%
Purse (42.5% Allocation)	0.06%	\$ 62	\$ 99	-37.2%	0.22%	\$ 992	\$ 1,285	-22.8%
KY General Fund (15% Allocation)	0.06%	\$ 22	\$ 35	-37.2%	0.22%	\$ 350	\$ 453	-22.8%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 147	\$ 234	-37.2%	0.22%	\$ 2,334	\$ 3,023	-22.8%

Ebet	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	0.03%	\$ 6,671			0.10%	\$ 58,214	\$ 34,524	68.6%
Total Out-of-State Handle	0.36%	\$ 75,090	\$ 45,083	66.6%	0.51%	\$ 800,723	\$ 640,806	25.0%
Total Handle	0.18%	\$ 81,761	\$ 45,083	81.4%	0.40%	\$ 858,937	\$ 675,330	27.2%
Host Track (42.5% Allocation)	0.18%	\$ 174	\$ 96	81.4%	0.40%	\$ 1,825	\$ 1,435	27.2%
Purse (42.5% Allocation)	0.18%	\$ 174	\$ 96	81.4%	0.40%	\$ 1,825	\$ 1,435	27.2%
KY General Fund (15% Allocation)	0.18%	\$ 61	\$ 34	81.4%	0.40%	\$ 644	\$ 506	27.2%
Total KY Excise Tax (0.5% of TAH)	0.18%	\$ 409	\$ 225	81.4%	0.40%	\$ 4,295	\$ 3,377	27.2%

Horse Races Now	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	0.00%				0.01%	\$ 4,905		
Total Out-of-State Handle	0.00%	\$ 814			0.00%	\$ 2,136		
Total Handle	0.00%	\$ 814			0.00%	\$ 7,041		
Host Track (42.5% Allocation)	0.00%	\$ 2			0.00%	\$ 15		
Purse (42.5% Allocation)	0.00%	\$ 2			0.00%	\$ 15		
KY General Fund (15% Allocation)	0.00%	\$ 1			0.00%	\$ 5		
Total KY Excise Tax (0.5% of TAH)	0.00%	\$ 4			0.00%	\$ 35		

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

Lien Games	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	0.00%		\$ 227	-100.0%	0.08%	\$ 45,826	\$ 330,697	-86.1%
Total Out-of-State Handle	0.10%	\$ 19,870	\$ 22,737	-12.6%	0.12%	\$ 179,588	\$ 2,805,188	-93.6%
Total Handle	0.04%	\$ 19,870	\$ 22,964	-13.5%	0.11%	\$ 225,414	\$ 3,135,884	-92.8%
Host Track (42.5% Allocation)	0.04%	\$ 42	\$ 49	-13.5%	0.11%	\$ 479	\$ 6,664	-92.8%
Purse (42.5% Allocation)	0.04%	\$ 42	\$ 49	-13.5%	0.11%	\$ 479	\$ 6,664	-92.8%
KY General Fund (15% Allocation)	0.04%	\$ 15	\$ 17	-13.5%	0.11%	\$ 169	\$ 2,352	-92.8%
Total KY Excise Tax (0.5% of TAH)	0.04%	\$ 99	\$ 115	-13.5%	0.11%	\$ 1,127	\$ 15,679	-92.8%

NYRA Bets	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	0.41%	\$ 105,619	\$ 40,927	158.1%	0.62%	\$ 352,270	\$ 58,715	500.0%
Total Out-of-State Handle	1.50%	\$ 309,040	\$ 87,016	255.2%	1.13%	\$ 1,754,410	\$ 248,286	606.6%
Total Handle	0.89%	\$ 414,659	\$ 127,943	224.1%	0.99%	\$ 2,106,680	\$ 307,002	586.2%
Host Track (42.5% Allocation)	0.89%	\$ 881	\$ 272	224.1%	0.99%	\$ 4,477	\$ 652	586.2%
Purse (42.5% Allocation)	0.89%	\$ 881	\$ 272	224.1%	0.99%	\$ 4,477	\$ 652	586.2%
KY General Fund (15% Allocation)	0.89%	\$ 311	\$ 96	224.1%	0.99%	\$ 1,580	\$ 230	586.2%
Total KY Excise Tax (0.5% of TAH)	0.89%	\$ 2,073	\$ 640	224.1%	0.99%	\$ 10,533	\$ 1,535	586.2%

TVG	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	23.32%	\$ 6,018,569	\$ 5,094,096	18.1%	25.54%	\$ 14,559,367	\$ 12,742,836	14.3%
Total Out-of-State Handle	33.92%	\$ 7,008,032	\$ 6,098,929	14.9%	34.94%	\$ 54,331,309	\$ 45,951,040	18.2%
Total Handle	28.03%	\$ 13,026,601	\$ 11,193,025	16.4%	32.42%	\$ 68,890,676	\$ 58,693,877	17.4%
Host Track (42.5% Allocation)	28.03%	\$ 27,682	\$ 23,785	16.4%	32.42%	\$ 146,393	\$ 124,724	17.4%
Purse (42.5% Allocation)	28.03%	\$ 27,682	\$ 23,785	16.4%	32.42%	\$ 146,393	\$ 124,724	17.4%
KY General Fund (15% Allocation)	28.03%	\$ 9,770	\$ 8,395	16.4%	32.42%	\$ 51,668	\$ 44,020	17.4%
Total KY Excise Tax (0.5% of TAH)	28.03%	\$ 65,133	\$ 55,965	16.4%	32.42%	\$ 344,453	\$ 293,469	17.4%

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

Twin Spires	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	70.33%	\$ 18,150,355	\$ 15,527,369	16.9%	64.77%	\$ 36,918,528	\$ 32,946,455	12.1%
Total Out-of-State Handle	51.96%	\$ 10,736,834	\$ 10,357,922	3.7%	51.72%	\$ 80,428,921	\$ 71,579,905	12.4%
Total Handle	62.16%	\$ 28,887,189	\$ 25,885,290	11.6%	55.22%	\$ 117,347,449	\$ 104,526,359	12.3%
Host Track (42.5% Allocation)	62.16%	\$ 61,385	\$ 55,006	11.6%	55.22%	\$ 249,363	\$ 222,119	12.3%
Purse (42.5% Allocation)	62.16%	\$ 61,385	\$ 55,006	11.6%	55.22%	\$ 249,363	\$ 222,119	12.3%
KY General Fund (15% Allocation)	62.16%	\$ 21,665	\$ 19,414	11.6%	55.22%	\$ 88,011	\$ 78,395	12.3%
Total KY Excise Tax (0.5% of TAH)	62.16%	\$ 144,436	\$ 129,426	11.6%	55.22%	\$ 586,737	\$ 522,632	12.3%

Watch and Wager	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	0.05%	\$ 11,712	\$ 4,587	155.3%	0.04%	\$ 24,134	\$ 5,239	360.7%
Total Out-of-State Handle	0.06%	\$ 11,794	\$ 23,458	-49.7%	0.07%	\$ 111,963	\$ 34,806	221.7%
Total Handle	0.05%	\$ 23,505	\$ 28,045	-16.2%	0.06%	\$ 136,097	\$ 40,045	239.9%
Host Track (42.5% Allocation)	0.05%	\$ 50	\$ 60	-16.2%	0.06%	\$ 289	\$ 85	239.9%
Purse (42.5% Allocation)	0.05%	\$ 50	\$ 60	-16.2%	0.06%	\$ 289	\$ 85	239.9%
KY General Fund (15% Allocation)	0.05%	\$ 18	\$ 21	-16.2%	0.06%	\$ 102	\$ 30	239.9%
Total KY Excise Tax (0.5% of TAH)	0.05%	\$ 118	\$ 140	-16.2%	0.06%	\$ 680	\$ 200	239.9%

Xpressbet	% of Total	May-18	May-17	% Change	% of Total	FYTD-2018	FYTD-2017	% Change
Total In-State Handle	5.87%	\$ 1,514,969	\$ 1,316,390	15.1%	8.75%	\$ 4,986,918	\$ 5,413,101	-7.9%
Total Out-of-State Handle	11.96%	\$ 2,471,521	\$ 1,340,151	84.4%	11.24%	\$ 17,479,693	\$ 15,988,038	9.3%
Total Handle	8.58%	\$ 3,986,489	\$ 2,656,541	50.1%	10.57%	\$ 22,466,611	\$ 21,401,139	5.0%
Host Track (42.5% Allocation)	8.58%	\$ 8,471	\$ 5,645	50.1%	10.57%	\$ 47,742	\$ 45,477	5.0%
Purse (42.5% Allocation)	8.58%	\$ 8,471	\$ 5,645	50.1%	10.57%	\$ 47,742	\$ 45,477	5.0%
KY General Fund (15% Allocation)	8.58%	\$ 2,990	\$ 1,992	50.1%	10.57%	\$ 16,850	\$ 16,051	5.0%
Total KY Excise Tax (0.5% of TAH)	8.58%	\$ 19,932	\$ 13,283	50.1%	10.57%	\$ 112,333	\$ 107,006	5.0%

Kentucky Historical Horse Racing Report for May, 2018

	May-18	May-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 98,910,781	\$ 88,397,002	11.9%	\$ 992,783,232	\$ 838,993,585	18.3%
Less: Returned to Public	\$ 90,892,806	\$ 81,536,922	11.5%	\$ 913,767,446	\$ 772,996,835	18.2%
Less: Breakage	\$ 108,331	\$ 24,507		\$ 767,983	\$ 256,438	
Less: Settlement	\$ 195,062	\$ 3,745		\$ 991,962	\$ 424,075	
Gross Commission	<u>\$ 7,714,582</u>	<u>\$ 6,831,828</u>	12.9%	<u>\$ 77,255,841</u>	<u>\$ 65,316,237</u>	18.3%
TB Development Fund (See Note 1)	\$ 653,377	\$ 562,004	16.3%	\$ 6,455,735	\$ 5,354,100	20.6%
SB Development Fund (See Note 2)	\$ 117,938	\$ 134,631	-12.4%	\$ 1,320,186	\$ 1,251,136	5.5%
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)	\$ 712,346	\$ 629,320	13.2%	\$ 5,825,828	\$ 4,689,668	24.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,483,662</u>	<u>\$ 1,325,955</u>	11.9%	<u>\$ 14,891,748</u>	<u>\$ 12,584,904</u>	18.3%
% of Gross Commission	19.2%	19.4%		19.3%	19.3%	
Net Commission	\$ 6,230,920	\$ 5,505,873	13.2%	\$ 62,364,094	\$ 52,731,332	18.3%
% of Total Handle	6.30%	6.23%		6.28%	6.29%	
<hr/>						
Number of HHR Terminals	1,755	1,724	1.8%	1,755	1,724	1.8%
Average Daily Handle	\$ 3,190,670	\$ 2,851,516	11.9%	\$ 2,963,532	\$ 2,504,458	18.3%
Handle / Day / Machine	\$ 1,818	\$ 1,654	9.9%	\$ 1,689	\$ 1,453	16.2%
Gross Commission / Day / Machine	\$ 142	\$ 128	10.9%	\$ 131	\$ 113	16.2%

	May-18	Apr-18	% Change	Since Inception	
Total Handle	\$ 98,910,781	\$ 100,673,669	-1.8%	Total Handle	\$3,651,993,289
Total Kentucky Excise Tax	\$ 1,483,662	\$ 1,510,105	-1.8%	Total Kentucky Excise Tax	\$54,779,899
Average Daily Handle	\$ 3,190,670	\$ 3,355,789	-4.9%	Total KY General Fund	\$18,465,104

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 May, 2018

	May-18	May-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 7,079,645	\$ 5,532,176	28.0%	\$ 74,708,808	\$ 68,974,814	8.3%
Less: Returned to Public	\$ 6,512,032	\$ 5,075,690	28.3%	\$ 68,704,879	\$ 63,307,258	8.5%
Less: Breakage	\$ 701	\$ 463		\$ 7,421	\$ 29,919	
Less: Settlement	\$ 5,209	\$ 18,988		\$ 34,622	\$ 238,747	
Gross Commission	<u>\$ 561,703</u>	<u>\$ 437,035</u>	28.5%	<u>\$ 5,961,887</u>	<u>\$ 5,398,890</u>	10.4%
TB Development Fund (See Note 1)	\$ 53,097	\$ 41,491	28.0%	\$ 560,316	\$ 517,311	8.3%
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)	\$ 53,097	\$ 41,491	28.0%	\$ 459,365	\$ 376,525	22.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 106,195</u>	<u>\$ 82,983</u>	28.0%	<u>\$ 1,120,632</u>	<u>\$ 1,034,622</u>	8.3%
% of Gross Commission	18.9%	19.0%		18.8%	19.2%	
Net Commission	\$ 455,508	\$ 354,053	28.7%	\$ 4,841,255	\$ 4,364,267	10.9%
% of Total Handle	6.43%	6.40%		6.48%	6.33%	
<hr/>						
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 228,376	\$ 178,457	28.0%	\$ 223,011	\$ 207,755	7.3%
Handle / Day / Machine	\$ 1,276	\$ 997	28.0%	\$ 1,246	\$ 1,161	7.3%
Gross Commission / Day / Machine	\$ 101	\$ 79	28.5%	\$ 99	\$ 90	10.1%
<hr/>						
	May-18	Apr-18	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 7,079,645	\$ 6,875,075	3.0%	Total Handle		\$324,487,033
Total Kentucky Excise Tax	\$ 106,195	\$ 103,126	3.0%	Total Kentucky Excise Tax		\$4,867,305
Average Daily Handle	\$ 228,376	\$ 229,169	-0.3%	Total KY General Fund		\$1,660,070

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 May, 2018

	May-18	May-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 23,587,670	\$ 26,926,274	-12.4%	\$ 264,037,239	\$ 250,227,292	5.5%
Less: Returned to Public	\$ 21,616,355	\$ 24,940,751	-13.3%	\$ 243,600,740	\$ 231,576,035	5.2%
Less: Breakage	\$ 81,857	\$ 16,360		\$ 607,180	\$ 168,116	
Less: Settlement	\$ 139,939	\$ 14,205		\$ 510,889	\$ 67,025	
Gross Commission	<u>\$ 1,749,519</u>	<u>\$ 1,954,958</u>	-10.5%	<u>\$ 19,318,430</u>	<u>\$ 18,416,115</u>	4.9%
TB Development Fund (See Note 1)	\$ 88,454	\$ 100,974	-12.4%	\$ 990,140	\$ 938,352	5.5%
SB Development Fund (See Note 2)	\$ 117,938	\$ 134,631	-12.4%	\$ 1,320,186	\$ 1,251,136	5.5%
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)	\$ 147,423	\$ 168,289	-12.4%	\$ 1,300,510	\$ 1,172,863	10.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 353,815</u>	<u>\$ 403,894</u>	-12.4%	<u>\$ 3,960,559</u>	<u>\$ 3,753,409</u>	5.5%
% of Gross Commission	20.2%	20.7%		20.5%	20.4%	
Net Commission	\$ 1,395,704	\$ 1,551,064	-10.0%	\$ 15,357,872	\$ 14,662,705	4.7%
% of Total Handle	5.92%	5.76%		5.82%	5.86%	
Number of HHR Terminals	823	902	-8.8%	823	902	-8.8%
Average Daily Handle	\$ 760,893	\$ 868,589	-12.4%	\$ 788,171	\$ 746,947	5.5%
Handle / Day / Machine	\$ 925	\$ 963	-4.0%	\$ 958	\$ 828	15.6%
Gross Commission / Day / Machine	\$ 69	\$ 70	-1.9%	\$ 70	\$ 61	14.6%

	May-18	Apr-18	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 23,587,670	\$ 25,314,223	-6.8%	Total Handle	\$693,846,752
Total Kentucky Excise Tax	\$ 353,815	\$ 379,713	-6.8%	Total Kentucky Excise Tax	\$10,407,701
Average Daily Handle	\$ 760,893	\$ 843,807	-9.8%	Total KY General Fund	\$3,367,818

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 May, 2018

	May-18	May-17	% Change	FYTD-2018	FYTD-2017	% Change
Total Handle	\$ 68,243,466	\$ 55,938,552	22.0%	\$ 654,037,185	\$ 519,791,479	25.8%
Less: Returned to Public	\$ 62,764,418	\$ 51,520,481	21.8%	\$ 601,461,827	\$ 478,113,542	25.8%
Less: Breakage	\$ 25,774	\$ 7,684		\$ 153,383	\$ 58,403	
Less: Settlement	\$ 49,914	\$ (29,448)		\$ 446,451	\$ 118,303	
Gross Commission	<u>\$ 5,403,360</u>	<u>\$ 4,439,834</u>	21.7%	<u>\$ 51,975,524</u>	<u>\$ 41,501,232</u>	25.2%
TB Development Fund (See Note 1)	\$ 511,826	\$ 419,539	22.0%	\$ 4,905,279	\$ 3,898,436	25.8%
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)	\$ 511,826	\$ 419,539	22.0%	\$ 4,065,952	\$ 3,140,280	29.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,023,652</u>	<u>\$ 839,078</u>	22.0%	<u>\$ 9,810,558</u>	<u>\$ 7,796,872</u>	25.8%
% of Gross Commission	18.9%	18.9%		18.9%	18.8%	
Net Commission	\$ 4,379,708	\$ 3,600,756	21.6%	\$ 42,164,967	\$ 33,704,360	25.1%
% of Total Handle	6.42%	6.44%		6.45%	6.48%	
<hr/>						
Number of HHR Terminals	753	643	17.1%	753	643	17.1%
Average Daily Handle	\$ 2,201,402	\$ 1,804,469	22.0%	\$ 1,952,350	\$ 1,556,262	25.5%
Handle / Day / Machine	\$ 2,924	\$ 2,806	4.2%	\$ 2,593	\$ 2,420	7.1%
Gross Commission / Day / Machine	\$ 231	\$ 223	3.9%	\$ 206	\$ 193	6.6%

	May-18	Apr-18	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 68,243,466	\$ 68,484,371	-0.4%	Total Handle	\$2,633,659,504
Total Kentucky Excise Tax	\$ 1,023,652	\$ 1,027,266	-0.4%	Total Kentucky Excise Tax	\$39,504,893
Average Daily Handle	\$ 2,201,402	\$ 2,282,812	-3.6%	Total KY General Fund	\$13,437,216

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.