

Kentucky Pari-Mutuel Excise Tax and BIF by Source, July 1, 2018 - September 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
Live	\$65,160	2.3%	\$12,148	3.2%			\$19,320	2.8%	\$9,660	2.7%	\$9,660	2.7%	\$43,440	100.0%					\$31,380	2.3%	\$190,766	3.1%
Blue Grass Downs																						
Churchill Downs	\$25,794	0.9%					\$6,878	1.0%	\$3,439	1.0%	\$3,439	1.0%	\$17,196	39.6%					\$12,037	0.9%	\$68,784	1.1%
Ellis Park	\$30,979	1.1%					\$8,261	1.2%	\$4,130	1.2%	\$4,130	1.2%	\$20,652	47.5%					\$14,457	1.0%	\$82,610	1.3%
Keeneland																						
Kentucky Downs	\$8,387	0.3%					\$2,237	0.3%	\$1,118	0.3%	\$1,118	0.3%	\$5,591	12.9%					\$3,914	0.3%	\$22,366	0.4%
The Red Mile			\$12,148	3.2%			\$1,944	0.3%	\$972	0.3%	\$972	0.3%							\$972	0.1%	\$17,007	0.3%
Thunder Ridge																						
Turfway Park																						
Simulcast	\$525,591	18.7%	\$14,941	4.0%	\$5,031	100.0%	\$13,639	2.0%	\$27,278	7.6%	\$27,278	7.6%							\$204,586	14.8%	\$818,343	13.1%
Blue Grass Downs																						
Churchill Downs	\$149,237	5.3%	\$689	0.2%	\$2,601	51.7%	\$3,813	0.6%	\$7,626	2.1%	\$7,626	2.1%							\$57,198	4.1%	\$228,790	3.7%
Ellis Park	\$78,638	2.8%	\$7,359	2.0%	\$48	1.0%	\$2,151	0.3%	\$4,302	1.2%	\$4,302	1.2%							\$32,267	2.3%	\$129,067	2.1%
Keeneland	\$163,880	5.8%			\$798	15.9%	\$4,117	0.6%	\$8,234	2.3%	\$8,234	2.3%							\$61,754	4.5%	\$247,017	4.0%
Kentucky Downs	\$53,718	1.9%	\$4,192	1.1%	\$1,136	22.6%	\$1,476	0.2%	\$2,952	0.8%	\$2,952	0.8%							\$22,142	1.6%	\$88,569	1.4%
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$80,117	2.8%	\$2,701	0.7%	\$448	8.9%	\$2,082	0.3%	\$4,163	1.2%	\$4,163	1.2%							\$31,225	2.3%	\$124,900	2.0%
ADW															\$117,195	100.0%	\$117,195	100.0%	\$41,363	3.0%	\$275,752	4.4%
AmWest Entertainment															\$265	0.2%	\$265	0.2%	\$93	0.0%	\$623	0.0%
eBet Technologies															\$693	0.6%	\$693	0.6%	\$245	0.0%	\$1,631	0.0%
Horse Races Now															\$10	0.0%	\$10	0.0%	\$4	0.0%	\$24	0.0%
Lien Games															\$93	0.1%	\$93	0.1%	\$33	0.0%	\$219	0.0%
NYRA Bets															\$2,698	2.3%	\$2,698	2.3%	\$952	0.1%	\$6,347	0.1%
TVG															\$35,443	30.2%	\$35,443	30.2%	\$12,509	0.9%	\$83,395	1.3%
TwinSpires															\$60,224	51.4%	\$60,224	51.4%	\$21,255	1.5%	\$141,703	2.3%
Watch And Wager															\$116	0.1%	\$116	0.1%	\$41	0.0%	\$273	0.0%
XpressBet															\$17,653	15.1%	\$17,653	15.1%	\$6,230	0.5%	\$41,536	0.7%
HHR	\$2,220,578	79.0%	\$347,650	92.8%			\$650,000	95.2%	\$320,000	89.7%	\$320,000	89.7%							\$1,104,403	79.9%	\$4,962,631	79.4%
Derby City Gaming	\$201,774	7.2%					\$52,856	7.7%	\$26,021	7.3%	\$26,022	7.3%							\$96,874	7.0%	\$403,547	6.5%
Ellis Park	\$172,253	6.1%					\$45,123	6.6%	\$22,214	6.2%	\$22,214	6.2%							\$82,701	6.0%	\$344,505	5.5%
Keeneland/Red Mile	\$260,738	9.3%	\$347,650	92.8%			\$136,605	20.0%	\$67,251	18.8%	\$67,251	18.8%							\$163,455	11.8%	\$1,042,950	16.7%
Kentucky Downs	\$1,585,814	56.4%					\$415,416	60.8%	\$204,513	57.3%	\$204,513	57.3%							\$761,372	55.1%	\$3,171,628	50.8%
Grand Total	\$2,811,328	100.0%	\$374,739	100.0%	\$5,031	100.0%	\$682,959	100.0%	\$356,938	100.0%	\$356,938	100.0%	\$43,440	100.0%	\$117,195	100.0%	\$117,195	100.0%	\$1,381,731	100.0%	\$6,247,492	100.0%



Kentucky Handle and Excise Tax Report for September, 2018

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	30	29	3.4%	76	78	-2.6%
On-Track Live Handle	\$ 5,377,989	\$ 5,293,351	1.6%	\$ 9,659,800	\$ 10,148,943	-4.8%
On-Track Simulcast Handle	\$ 11,157,307	\$ 11,943,914	-6.6%	\$ 33,552,115	\$ 37,471,238	-10.5%
Kentucky Resident ADW Handle	\$ 16,071,939	\$ 14,492,822	10.9%	\$ 55,150,363	\$ 49,954,759	10.4%
Historical Horse Racing Handle	\$ 127,735,605	\$ 88,065,798	45.0%	\$ 330,842,045	\$ 257,604,529	28.4%
Total Taxable Handle	\$ 160,342,840	\$ 119,795,885	33.8%	\$ 429,204,322	\$ 355,179,468	20.8%
TB Development Fund	\$ 1,082,030	\$ 793,494	36.4%	\$ 2,811,328	\$ 2,308,229	21.8%
SB Development Fund	\$ 124,692	\$ 126,183	-1.2%	\$ 374,739	\$ 376,447	-0.5%
QH/Arabian Development Fund	\$ 2,291	\$ 2,669	-14.2%	\$ 5,031	\$ 6,221	-19.1%
Backside Improvement Fund	\$ 25,169	\$ 24,650	2.1%	\$ 43,440	\$ 46,083	-5.7%
Equine Industry Program	\$ 259,044	\$ 191,493	35.3%	\$ 682,959	\$ 550,271	24.1%
Equine Drug Research	\$ 131,274	\$ 102,909	27.6%	\$ 356,938	\$ 297,281	20.1%
Higher Education Fund	\$ 131,274	\$ 102,909	27.6%	\$ 356,938	\$ 297,281	20.1%
ADW Host Track Allocation (Note 1)	\$ 34,153	\$ 30,797	10.9%	\$ 117,195	\$ 106,154	10.4%
ADW Purse Allocation (Note 1)	\$ 34,153	\$ 30,797	10.9%	\$ 117,195	\$ 106,154	10.4%
KY General Fund	\$ 549,087	\$ 378,998	44.9%	\$ 1,381,731	\$ 1,106,205	24.9%
Total KY Excise Tax	\$ 2,373,168	\$ 1,784,899	33.0%	\$ 6,247,492	\$ 5,200,327	20.1%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for September, 2018

Live Racing

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	30	29	3.4%	76	78	-2.6%
On-Track Handle on All Kentucky Races (OTH)	\$ 5,377,989	\$ 5,293,351	1.6%	\$ 9,659,800	\$ 10,148,943	-4.8%
Less: Return to Public	\$ 4,301,354	\$ 4,227,866		\$ 7,687,203	\$ 8,075,166	
Less: Breakage	\$ 36,733	\$ 34,284		\$ 68,148	\$ 69,446	
Gross Commission	<u>\$ 1,039,902</u>	<u>\$ 1,031,201</u>	0.8%	<u>\$ 1,904,449</u>	<u>\$ 2,004,331</u>	-5.0%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 37,754	\$ 36,974	2.1%	\$ 65,160	\$ 69,125	-5.7%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 4,301	\$ 4,543	-5.3%	\$ 12,148	\$ 11,653	4.2%
Equine Industry Program (0.2% of OTH)	\$ 10,756	\$ 10,587	1.6%	\$ 19,320	\$ 20,298	-4.8%
Equine Drug Research (0.1% of OTH)	\$ 5,378	\$ 5,293	1.6%	\$ 9,660	\$ 10,149	-4.8%
Higher Education Fund (0.1% of OTH)	\$ 5,378	\$ 5,293	1.6%	\$ 9,660	\$ 10,149	-4.8%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 17,963	\$ 17,618	2.0%	\$ 31,380	\$ 33,191	-5.5%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 81,530</u>	<u>\$ 80,309</u>	1.5%	<u>\$ 147,327</u>	<u>\$ 154,565</u>	-4.7%
% of Gross Commission	7.84%	7.79%		7.74%	7.71%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 25,169	\$ 24,650	2.1%	\$ 43,440	\$ 46,083	-5.7%
Net Commission	\$ 933,202	\$ 926,243	0.8%	\$ 1,713,682	\$ 1,803,683	-5.0%
% of On-Track Handle	17.35%	17.50%		17.74%	17.77%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 1,569,096	\$ 1,603,418	-2.1%	\$ 3,062,561	\$ 3,687,043	-16.9%
Kentucky Licensed ADW's	\$ 4,571,856	\$ 3,407,289	34.2%	\$ 6,759,533	\$ 5,299,413	27.6%
Other Sources	\$ 76,064,799	\$ 61,327,323	24.0%	\$ 107,918,887	\$ 93,727,181	15.1%
All Sources Handle on Live Racing	<u>\$ 87,583,740</u>	<u>\$ 71,631,381</u>	22.3%	<u>\$ 127,400,781</u>	<u>\$ 112,862,580</u>	12.9%
Average Daily Handle - On Track	\$ 179,266	\$ 182,529	-1.8%	\$ 127,103	\$ 130,115	-2.3%
Average Daily Handle - All Sources	\$ 2,919,458	\$ 2,470,048	18.2%	\$ 1,676,326	\$ 1,446,956	15.9%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,949,585	\$ 9,630,586	-7.1%	\$ 27,230,569	\$ 29,846,900	-8.8%
Standardbred Simulcast Handle (SBSH)	\$ 2,072,785	\$ 2,152,439	-3.7%	\$ 6,013,786	\$ 7,218,393	-16.7%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QHSH)	\$ 134,937	\$ 160,890	-16.1%	\$ 307,760	\$ 405,945	-24.2%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 11,157,307</u>	<u>\$ 11,943,914</u>	-6.6%	<u>\$ 33,552,115</u>	<u>\$ 37,471,238</u>	-10.5%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 172,933	\$ 184,054	-6.0%	\$ 525,591	\$ 569,651	-7.7%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,826	\$ 4,270	13.0%	\$ 14,941	\$ 14,687	1.7%
QH/Arabian Development Fund (2% of QHSH at TB Tracks)	\$ 2,291	\$ 2,669	-14.2%	\$ 5,031	\$ 6,221	-19.1%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,501	\$ 4,775	-5.7%	\$ 13,639	\$ 14,764	-7.6%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 9,002	\$ 9,550	-5.7%	\$ 27,278	\$ 29,528	-7.6%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 9,002	\$ 9,550	-5.7%	\$ 27,278	\$ 29,528	-7.6%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 67,519	\$ 71,622	-5.7%	\$ 204,586	\$ 221,459	-7.6%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 270,075</u>	<u>\$ 286,490</u>	-5.7%	<u>\$ 818,343</u>	<u>\$ 885,837</u>	-7.6%

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

	<u>September-18</u>	<u>September-17</u>	<u>% Change</u>	<u>FYTD - 2019</u>	<u>FYTD - 2018</u>	<u>% Change</u>
Race Dates					5	-100.0%
On-Track Handle (OTH)					\$ 6,347	-100.0%
Less: Return to Public					\$ 4,978	
Less: Breakage					\$ 58	
Gross Commission					\$ 1,311	-100.0%
SB Development Fund (1.25% of OTH)					\$ 79	-100.0%
Equine Industry Program (0.2% of OTH)					\$ 13	-100.0%
Equine Drug Research (0.1% of OTH)					\$ 6	-100.0%
Higher Education Fund (0.1% of OTH)					\$ 6	-100.0%
KY General Fund (0.1% of OTH)					\$ 6	-100.0%
Total KY Excise Tax (1.75% of OTH)					\$ 111	-100.0%
% of Gross Commission					8.47%	
Net Commission					\$ 1,200	-100.0%
% of On-Track Handle					18.90%	
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	-100.0%
Average Daily Handle - On Track					\$ 1,269	
Average Daily Handle - All Sources					\$ 1,269	

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 302,947	\$ 324,592	-6.7%	\$ 951,038	\$ 1,044,736	-9.0%
Standardbred Simulcast Handle (SBSH)	\$ 10,496	\$ 6,917	51.7%	\$ 34,221	\$ 29,489	16.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 516	\$ 1,244	-58.5%	\$ 3,376	\$ 4,490	-24.8%
All-Breed Total Simulcast Handle (TSH)	\$ 313,959	\$ 332,753	-5.6%	\$ 988,636	\$ 1,078,714	-8.4%

Churchill Downs Live and Simulcast Wagering Report for September, 2018

Live Racing

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	11	10	10.0%	11	10	10.0%
On-Track Handle (OTH)	\$ 3,439,215	\$ 3,403,649	1.0%	\$ 3,439,215	\$ 3,403,649	1.0%
Less: Return to Public	\$ 2,740,423	\$ 2,710,443		\$ 2,740,423	\$ 2,710,443	
Less: Breakage	\$ 24,303	\$ 22,245		\$ 24,303	\$ 22,245	
Gross Commission	<u>\$ 674,489</u>	<u>\$ 670,961</u>	0.5%	<u>\$ 674,489</u>	<u>\$ 670,961</u>	0.5%
TB Development Fund (0.75% of OTH)	\$ 25,794	\$ 25,527	1.0%	\$ 25,794	\$ 25,527	1.0%
Equine Industry Program (0.2% of OTH)	\$ 6,878	\$ 6,807	1.0%	\$ 6,878	\$ 6,807	1.0%
Equine Drug Research (0.1% of OTH)	\$ 3,439	\$ 3,404	1.0%	\$ 3,439	\$ 3,404	1.0%
Higher Education Fund (0.1% of OTH)	\$ 3,439	\$ 3,404	1.0%	\$ 3,439	\$ 3,404	1.0%
KY General Fund (0.35% of OTH)	\$ 12,037	\$ 11,913	1.0%	\$ 12,037	\$ 11,913	1.0%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 51,588</u>	<u>\$ 51,055</u>	1.0%	<u>\$ 51,588</u>	<u>\$ 51,055</u>	1.0%
% of Gross Commission	7.65%	7.61%		7.65%	7.61%	
Backside Improvement Fund (0.5% of OTH)	\$ 17,196	\$ 17,018	1.0%	\$ 17,196	\$ 17,018	1.0%
Net Commission	\$ 605,705	\$ 602,888	0.5%	\$ 605,705	\$ 602,888	0.5%
% of On-Track Handle	17.61%	17.71%		17.61%	17.71%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 747,872	\$ 727,071	2.9%	\$ 747,872	\$ 727,071	2.9%
Kentucky Licensed ADW's	\$ 2,789,505	\$ 1,991,305	40.1%	\$ 2,789,505	\$ 1,991,305	40.1%
Other Sources	\$ 38,397,199	\$ 28,556,770	34.5%	\$ 38,397,199	\$ 28,556,770	34.5%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 45,373,791</u>	<u>\$ 34,678,795</u>	30.8%	<u>\$ 45,373,791</u>	<u>\$ 34,678,795</u>	30.8%
Average Daily Handle - On Track	\$ 312,656	\$ 340,365	-8.1%	\$ 312,656	\$ 340,365	-8.1%
Average Daily Handle - All Sources	\$ 4,124,890	\$ 3,467,879	18.9%	\$ 4,124,890	\$ 3,467,879	18.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,290,984	\$ 2,570,774	-10.9%	\$ 7,461,862	\$ 8,739,657	-14.6%
Standardbred Simulcast Handle (SBSH)	\$ 13,817	\$ 12,135	13.9%	\$ 34,437	\$ 25,728	33.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 72,149	\$ 67,310	7.2%	\$ 130,048	\$ 120,459	8.0%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,376,950</u>	<u>\$ 2,650,219</u>	-10.3%	<u>\$ 7,626,347</u>	<u>\$ 8,885,844</u>	-14.2%
TB Development Fund (2% of TBSH)	\$ 45,820	\$ 51,415	-10.9%	\$ 149,237	\$ 174,793	-14.6%
SB Development Fund (2% of SBSH)	\$ 276	\$ 243	13.9%	\$ 689	\$ 515	33.8%
QH/Other Development Fund (2% of QSHS)	\$ 1,443	\$ 1,346	7.2%	\$ 2,601	\$ 2,409	8.0%
Equine Industry Program (0.05% of TSH)	\$ 1,188	\$ 1,325	-10.3%	\$ 3,813	\$ 4,443	-14.2%
Equine Drug Research (0.1% of TSH)	\$ 2,377	\$ 2,650	-10.3%	\$ 7,626	\$ 8,886	-14.2%
Higher Education Fund (0.1% of TSH)	\$ 2,377	\$ 2,650	-10.3%	\$ 7,626	\$ 8,886	-14.2%
KY General Fund (0.75% of TSH)	\$ 17,827	\$ 19,877	-10.3%	\$ 57,198	\$ 66,644	-14.2%
Total KY Excise Tax (3% of TSH)	<u>\$ 71,308</u>	<u>\$ 79,507</u>	-10.3%	<u>\$ 228,790</u>	<u>\$ 266,575</u>	-14.2%

Ellis Park Live and Simulcast Wagering Report for September, 2018

Live Racing

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	2	3	-33.3%	29	31	-6.5%
On-Track Handle (OTH)	\$ 476,396	\$ 497,314	-4.2%	\$ 4,130,485	\$ 4,784,068	-13.7%
Less: Return to Public	\$ 378,852	\$ 394,890		\$ 3,283,472	\$ 3,805,634	
Less: Breakage	\$ 3,676	\$ 4,971		\$ 32,897	\$ 38,662	
Gross Commission	<u>\$ 93,868</u>	<u>\$ 97,454</u>	-3.7%	<u>\$ 814,116</u>	<u>\$ 939,772</u>	-13.4%
TB Development Fund (0.75% of OTH)	\$ 3,573	\$ 3,730	-4.2%	\$ 30,979	\$ 35,881	-13.7%
Equine Industry Program (0.2% of OTH)	\$ 953	\$ 995	-4.2%	\$ 8,261	\$ 9,568	-13.7%
Equine Drug Research (0.1% of OTH)	\$ 476	\$ 497	-4.2%	\$ 4,130	\$ 4,784	-13.7%
Higher Education Fund (0.1% of OTH)	\$ 476	\$ 497	-4.2%	\$ 4,130	\$ 4,784	-13.7%
KY General Fund (0.35% of OTH)	\$ 1,667	\$ 1,741	-4.2%	\$ 14,457	\$ 16,744	-13.7%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 7,146</u>	<u>\$ 7,460</u>	-4.2%	<u>\$ 61,957</u>	<u>\$ 71,761</u>	-13.7%
% of Gross Commission	7.61%	7.65%		7.61%	7.64%	
Backside Improvement Fund (0.5% of OTH)	\$ 2,382	\$ 2,487	-4.2%	\$ 20,652	\$ 23,920	-13.7%
Net Commission	\$ 84,340	\$ 87,507	-3.6%	\$ 731,506	\$ 844,091	-13.3%
% of On-Track Handle	17.70%	17.60%		17.71%	17.64%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 142,638	\$ 138,659	2.9%	\$ 1,593,040	\$ 2,183,614	-27.0%
Kentucky Licensed ADW's	\$ 158,198	\$ 147,959	6.9%	\$ 2,231,809	\$ 1,943,347	14.8%
Other Sources	\$ 2,628,005	\$ 2,858,322	-8.1%	\$ 31,096,998	\$ 31,876,196	-2.4%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 3,405,237</u>	<u>\$ 3,642,254</u>	-6.5%	<u>\$ 39,052,333</u>	<u>\$ 40,787,225</u>	-4.3%
Average Daily Handle - On Track	\$ 238,198	\$ 165,771	43.7%	\$ 142,431	\$ 154,325	-7.7%
Average Daily Handle - All Sources	\$ 1,702,619	\$ 1,214,085	40.2%	\$ 1,346,632	\$ 1,315,717	2.3%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,319,380	\$ 1,303,587	1.2%	\$ 3,931,904	\$ 4,195,585	-6.3%
Standardbred Simulcast Handle (SBSH)	\$ 117,526	\$ 77,195	52.2%	\$ 367,932	\$ 318,568	15.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 518	\$ 9,172	-94.4%	\$ 2,394	\$ 29,334	-91.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,437,424</u>	<u>\$ 1,389,954</u>	3.4%	<u>\$ 4,302,229</u>	<u>\$ 4,543,487</u>	-5.3%
TB Development Fund (2% of TBSH)	\$ 26,388	\$ 26,072	1.2%	\$ 78,638	\$ 83,912	-6.3%
SB Development Fund (2% of SBSH)	\$ 2,351	\$ 1,544	52.2%	\$ 7,359	\$ 6,371	15.5%
QH/Other Development Fund (2% of QSHS)	\$ 10	\$ 183	-94.4%	\$ 48	\$ 587	-91.8%
Equine Industry Program (0.05% of TSH)	\$ 719	\$ 695	3.4%	\$ 2,151	\$ 2,272	-5.3%
Equine Drug Research (0.1% of TSH)	\$ 1,437	\$ 1,390	3.4%	\$ 4,302	\$ 4,543	-5.3%
Higher Education Fund (0.1% of TSH)	\$ 1,437	\$ 1,390	3.4%	\$ 4,302	\$ 4,543	-5.3%
KY General Fund (0.75% of TSH)	\$ 10,781	\$ 10,425	3.4%	\$ 32,267	\$ 34,076	-5.3%
Total KY Excise Tax (3% of TSH)	<u>\$ 43,123</u>	<u>\$ 41,699</u>	3.4%	<u>\$ 129,067</u>	<u>\$ 136,305</u>	-5.3%

Keeneland Live and Simulcast Wagering Report for September, 2018

Live Racing

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,795,103	\$ 2,908,638	-3.9%	\$ 8,194,019	\$ 8,330,230	-1.6%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 10,694	\$ 17,384	-38.5%	\$ 39,890	\$ 50,959	-21.7%
All-Breed Total Simulcast Handle (TSH)	\$ 2,805,797	\$ 2,926,022	-4.1%	\$ 8,233,910	\$ 8,381,189	-1.8%
TB Development Fund (2% of TBSH)	\$ 55,902	\$ 58,173	-3.9%	\$ 163,880	\$ 166,605	-1.6%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 214	\$ 348	-38.5%	\$ 798	\$ 1,019	-21.7%
Equine Industry Program (0.05% of TSH)	\$ 1,403	\$ 1,463	-4.1%	\$ 4,117	\$ 4,191	-1.8%
Equine Drug Research (0.1% of TSH)	\$ 2,806	\$ 2,926	-4.1%	\$ 8,234	\$ 8,381	-1.8%
Higher Education Fund (0.1% of TSH)	\$ 2,806	\$ 2,926	-4.1%	\$ 8,234	\$ 8,381	-1.8%
KY General Fund (0.75% of TSH)	\$ 21,043	\$ 21,945	-4.1%	\$ 61,754	\$ 62,859	-1.8%
Total KY Excise Tax (3% of TSH)	\$ 84,174	\$ 87,781	-4.1%	\$ 247,017	\$ 251,436	-1.8%

Kentucky Downs Live and Simulcast Wagering Report for September, 2018

Live Racing

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	5	5		5	5	
On-Track Handle (OTH)	\$ 1,118,276	\$ 1,028,952	8.7%	\$ 1,118,276	\$ 1,028,952	8.7%
Less: Return to Public	\$ 918,080	\$ 843,648		\$ 918,080	\$ 843,648	
Less: Breakage	\$ 7,285	\$ 6,173		\$ 7,285	\$ 6,173	
Gross Commission	<u>\$ 192,912</u>	<u>\$ 179,131</u>	7.7%	<u>\$ 192,912</u>	<u>\$ 179,131</u>	7.7%
TB Development Fund (0.75% of OTH)	\$ 8,387	\$ 7,717	8.7%	\$ 8,387	\$ 7,717	8.7%
Equine Industry Program (0.2% of OTH)	\$ 2,237	\$ 2,058	8.7%	\$ 2,237	\$ 2,058	8.7%
Equine Drug Research (0.1% of OTH)	\$ 1,118	\$ 1,029	8.7%	\$ 1,118	\$ 1,029	8.7%
Higher Education Fund (0.1% of OTH)	\$ 1,118	\$ 1,029	8.7%	\$ 1,118	\$ 1,029	8.7%
KY General Fund (0.35% of OTH)	\$ 3,914	\$ 3,601	8.7%	\$ 3,914	\$ 3,601	8.7%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 16,774</u>	<u>\$ 15,434</u>	8.7%	<u>\$ 16,774</u>	<u>\$ 15,434</u>	8.7%
% of Gross Commission	8.70%	8.62%		8.70%	8.62%	
Backside Improvement Fund (0.5% of OTH)	\$ 5,591	\$ 5,145	8.7%	\$ 5,591	\$ 5,145	8.7%
Net Commission	\$ 170,547	\$ 158,552	7.6%	\$ 170,547	\$ 158,552	7.6%
% of On-Track Handle	15.25%	15.41%		15.25%	15.41%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 654,322	\$ 713,881	-8.3%	\$ 654,322	\$ 713,881	-8.3%
Kentucky Licensed ADW's	\$ 1,577,862	\$ 1,203,492	31.1%	\$ 1,577,862	\$ 1,203,492	31.1%
Other Sources	\$ 33,050,555	\$ 27,250,437	21.3%	\$ 33,050,555	\$ 27,250,437	21.3%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 36,401,016</u>	<u>\$ 30,196,761</u>	20.5%	<u>\$ 36,401,016</u>	<u>\$ 30,196,761</u>	20.5%
Average Daily Handle - On Track	\$ 223,655	\$ 205,790	8.7%	\$ 223,655	\$ 205,790	8.7%
Average Daily Handle - All Sources	\$ 7,280,203	\$ 6,039,352	20.5%	\$ 7,280,203	\$ 6,039,352	20.5%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 891,724	\$ 933,697	-4.5%	\$ 2,685,912	\$ 3,112,029	-13.7%
Standardbred Simulcast Handle (SBSH)	\$ 66,249	\$ 75,214	-11.9%	\$ 209,609	\$ 245,554	-14.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 23,863	\$ 21,612	10.4%	\$ 56,779	\$ 60,166	-5.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 981,836</u>	<u>\$ 1,030,522</u>	-4.7%	<u>\$ 2,952,299</u>	<u>\$ 3,417,749</u>	-13.6%
TB Development Fund (2% of TBSH)	\$ 17,834	\$ 18,674	-4.5%	\$ 53,718	\$ 62,241	-13.7%
SB Development Fund (2% of SBSH)	\$ 1,325	\$ 1,504	-11.9%	\$ 4,192	\$ 4,911	-14.6%
QH/Other Development Fund (2% of QSHS)	\$ 477	\$ 432	10.4%	\$ 1,136	\$ 1,203	-5.6%
Equine Industry Program (0.05% of TSH)	\$ 491	\$ 515	-4.7%	\$ 1,476	\$ 1,709	-13.6%
Equine Drug Research (0.1% of TSH)	\$ 982	\$ 1,031	-4.7%	\$ 2,952	\$ 3,418	-13.6%
Higher Education Fund (0.1% of TSH)	\$ 982	\$ 1,031	-4.7%	\$ 2,952	\$ 3,418	-13.6%
KY General Fund (0.75% of TSH)	\$ 7,364	\$ 7,729	-4.7%	\$ 22,142	\$ 25,633	-13.6%
Total KY Excise Tax (3% of TSH)	<u>\$ 29,455</u>	<u>\$ 30,916</u>	-4.7%	<u>\$ 88,569</u>	<u>\$ 102,532</u>	-13.6%

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

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	12	11	9.1%	31	27	14.8%
On-Track Handle (OTH)	\$ 344,101	\$ 363,436	-5.3%	\$ 971,823	\$ 925,927	5.0%
Less: Return to Public	\$ 263,999	\$ 278,884		\$ 745,228	\$ 710,462	
Less: Breakage	\$ 1,470	\$ 896		\$ 3,664	\$ 2,309	
Gross Commission	<u>\$ 78,632</u>	<u>\$ 83,656</u>	-6.0%	<u>\$ 222,931</u>	<u>\$ 213,156</u>	4.6%
SB Development Fund (1.25% of OTH)	\$ 4,301	\$ 4,543	-5.3%	\$ 12,148	\$ 11,574	5.0%
Equine Industry Program (0.2% of OTH)	\$ 688	\$ 727	-5.3%	\$ 1,944	\$ 1,852	5.0%
Equine Drug Research (0.1% of OTH)	\$ 344	\$ 363	-5.3%	\$ 972	\$ 926	5.0%
Higher Education Fund (0.1% of OTH)	\$ 344	\$ 363	-5.3%	\$ 972	\$ 926	5.0%
KY General Fund (0.1% of OTH)	\$ 344	\$ 363	-5.3%	\$ 972	\$ 926	5.0%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 6,022</u>	<u>\$ 6,360</u>	-5.3%	<u>\$ 17,007</u>	<u>\$ 16,204</u>	5.0%
% of Gross Commission	7.66%	7.60%		7.63%	7.60%	
Net Commission	\$ 72,610	\$ 77,296	-6.1%	\$ 205,924	\$ 196,953	4.6%
% of On-Track Handle	21.10%	21.27%		21.19%	21.27%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 24,264	\$ 23,808	1.9%	\$ 67,327	\$ 62,477	7.8%
Kentucky Licensed ADW's	\$ 46,291	\$ 64,533	-28.3%	\$ 160,357	\$ 161,269	-0.6%
Other Sources	\$ 1,989,039	\$ 2,661,794	-25.3%	\$ 5,374,134	\$ 6,043,778	-11.1%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 2,403,696</u>	<u>\$ 3,113,571</u>	-22.8%	<u>\$ 6,573,641</u>	<u>\$ 7,193,452</u>	-8.6%
Average Daily Handle - On Track	\$ 28,675	\$ 33,040	-13.2%	\$ 31,349	\$ 34,294	-8.6%
Average Daily Handle - All Sources	\$ 200,308	\$ 283,052	-29.2%	\$ 212,053	\$ 266,424	-20.4%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,820,985	\$ 1,908,307	-4.6%	\$ 5,232,513	\$ 6,376,090	-17.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 19,877	\$ 26,143	-24.0%	\$ 52,852	\$ 90,346	-41.5%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,840,861</u>	<u>\$ 1,934,450</u>	-4.8%	<u>\$ 5,285,364</u>	<u>\$ 6,466,436</u>	-18.3%

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

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% 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)	\$	103,276	-100.0%	\$	319,638	-100.0%
Standardbred Simulcast Handle (SBSH)	\$	23,736	-100.0%	\$	78,485	-100.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$	41	-100.0%	\$	70	-100.0%
All-Breed Total Simulcast Handle (TSH)	\$	127,052	-100.0%	\$	398,192	-100.0%

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

	September-18	September-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% of OTH)						
Equine Industry Program (0.2% of OTH)						
Equine Drug Research (0.1% of OTH)						
Higher Education Fund (0.1% of OTH)						
KY General Fund (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
Net Commission						
% of On-Track Handle						
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)						
Average Daily Handle - On Track						
Average Daily Handle - All Sources						

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,349,449	\$ 1,486,022	-9.2%	\$ 4,005,834	\$ 4,105,026	-2.4%
Standardbred Simulcast Handle (SBSH)	\$ 43,713	\$ 48,936	-10.7%	\$ 135,075	\$ 144,480	-6.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,319	\$ 17,985	-59.3%	\$ 22,421	\$ 50,123	-55.3%
All-Breed Total Simulcast Handle (TSH)	\$ 1,400,480	\$ 1,552,942	-9.8%	\$ 4,163,330	\$ 4,299,629	-3.2%
TB Development Fund (2% of TBSH)	\$ 26,989	\$ 29,720	-9.2%	\$ 80,117	\$ 82,101	-2.4%
SB Development Fund (2% of SBSH)	\$ 874	\$ 979	-10.7%	\$ 2,701	\$ 2,890	-6.5%
QH/Other Development Fund (2% of QSHS)	\$ 146	\$ 360	-59.3%	\$ 448	\$ 1,002	-55.3%
Equine Industry Program (0.05% of TSH)	\$ 700	\$ 776	-9.8%	\$ 2,082	\$ 2,150	-3.2%
Equine Drug Research (0.1% of TSH)	\$ 1,400	\$ 1,553	-9.8%	\$ 4,163	\$ 4,300	-3.2%
Higher Education Fund (0.1% of TSH)	\$ 1,400	\$ 1,553	-9.8%	\$ 4,163	\$ 4,300	-3.2%
KY General Fund (0.75% of TSH)	\$ 10,504	\$ 11,647	-9.8%	\$ 31,225	\$ 32,247	-3.2%
Total KY Excise Tax (3% of TSH)	\$ 42,014	\$ 46,588	-9.8%	\$ 124,900	\$ 128,989	-3.2%

Kentucky Resident Advance Deposit Wagering Report for September, 2018

	Sep-18	Sep-17	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 4,571,856	\$ 3,407,289	34.2%	\$ 6,759,533	\$ 5,299,413	27.6%
Total Out-of-State Handle	\$ 11,500,083	\$ 11,085,533	3.7%	\$ 48,390,830	\$ 44,655,346	8.4%
Total ADW Handle (TAH)	\$ 16,071,939	\$ 14,492,822	10.9%	\$ 55,150,363	\$ 49,954,759	10.4%
Host Track (42.5% Allocation)	\$ 34,153	\$ 30,797	10.9%	\$ 117,195	\$ 106,154	10.4%
Purse (42.5% Allocation)	\$ 34,153	\$ 30,797	10.9%	\$ 117,195	\$ 106,154	10.4%
KY General Fund (15% Allocation)	\$ 12,054	\$ 10,870	10.9%	\$ 41,363	\$ 37,466	10.4%
Total KY Excise Tax (0.5% of TAH)	\$ 80,360	\$ 72,464	10.9%	\$ 275,752	\$ 249,774	10.4%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for September, 2018

AmWest Entertainment	% of Total	Sep-18	Sep-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.13%	\$ 5,921	\$ 9,509	-37.7%	0.12%	\$ 8,060	\$ 15,553	-48.2%
Total Out-of-State Handle	0.19%	\$ 22,377	\$ 60,853	-63.2%	0.24%	\$ 116,551	\$ 156,062	-25.3%
Total Handle	0.18%	\$ 28,298	\$ 70,362	-59.8%	0.23%	\$ 124,611	\$ 171,615	-27.4%
Host Track (42.5% Allocation)	0.18%	\$ 60	\$ 150	-59.8%	0.23%	\$ 265	\$ 365	-27.4%
Purse (42.5% Allocation)	0.18%	\$ 60	\$ 150	-59.8%	0.23%	\$ 265	\$ 365	-27.4%
KY General Fund (15% Allocation)	0.18%	\$ 21	\$ 53	-59.8%	0.23%	\$ 93	\$ 129	-27.4%
Total KY Excise Tax (0.5% of TAH)	0.18%	\$ 141	\$ 352	-59.8%	0.23%	\$ 623	\$ 858	-27.4%

eBet	% of Total	Sep-18	Sep-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.09%	\$ 4,039	\$ 3,840	5.2%	0.26%	\$ 17,367	\$ 7,554	129.9%
Total Out-of-State Handle	0.62%	\$ 71,553	\$ 90,084	-20.6%	0.64%	\$ 308,797	\$ 227,767	35.6%
Total Handle	0.47%	\$ 75,592	\$ 93,924	-19.5%	0.59%	\$ 326,163	\$ 235,321	38.6%
Host Track (42.5% Allocation)	0.47%	\$ 161	\$ 200	-19.5%	0.59%	\$ 693	\$ 500	38.6%
Purse (42.5% Allocation)	0.47%	\$ 161	\$ 200	-19.5%	0.59%	\$ 693	\$ 500	38.6%
KY General Fund (15% Allocation)	0.47%	\$ 57	\$ 70	-19.5%	0.59%	\$ 245	\$ 176	38.6%
Total KY Excise Tax (0.5% of TAH)	0.47%	\$ 378	\$ 470	-19.5%	0.59%	\$ 1,631	\$ 1,177	38.6%

Horse Races Now	% of Total	Sep-18	Sep-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%	\$ 60			0.02%	\$ 1,127		
Total Out-of-State Handle	0.00%				0.01%	\$ 3,699		
Total Handle	0.00%	\$ 60			0.01%	\$ 4,826		
Host Track (42.5% Allocation)	0.00%	\$ 0			0.01%	\$ 10		
Purse (42.5% Allocation)	0.00%	\$ 0			0.01%	\$ 10		
KY General Fund (15% Allocation)	0.00%	\$ 0			0.01%	\$ 4		
Total KY Excise Tax (0.5% of TAH)	0.00%	\$ 0			0.01%	\$ 24		

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

Lien Games	<u>% of Total</u>	<u>Sep-18</u>	<u>Sep-17</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2019</u>	<u>FYTD-2018</u>	<u>% Change</u>
Total In-State Handle	0.00%	\$ 162	\$ 447	-63.8%	0.02%	\$ 1,174	\$ 1,715	-31.6%
Total Out-of-State Handle	0.15%	\$ 17,446	\$ 18,218	-4.2%	0.09%	\$ 42,659	\$ 64,365	-33.7%
Total Handle	0.11%	\$ 17,608	\$ 18,665	-5.7%	0.08%	\$ 43,833	\$ 66,080	-33.7%
Host Track (42.5% Allocation)	0.11%	\$ 37	\$ 40	-5.7%	0.08%	\$ 93	\$ 140	-33.7%
Purse (42.5% Allocation)	0.11%	\$ 37	\$ 40	-5.7%	0.08%	\$ 93	\$ 140	-33.7%
KY General Fund (15% Allocation)	0.11%	\$ 13	\$ 14	-5.7%	0.08%	\$ 33	\$ 50	-33.7%
Total KY Excise Tax (0.5% of TAH)	0.11%	\$ 88	\$ 93	-5.7%	0.08%	\$ 219	\$ 330	-33.7%

NYRAbets	<u>% of Total</u>	<u>Sep-18</u>	<u>Sep-17</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2019</u>	<u>FYTD-2018</u>	<u>% Change</u>
Total In-State Handle	1.18%	\$ 53,799	\$ 40,807	31.8%	1.03%	\$ 69,940	\$ 49,766	40.5%
Total Out-of-State Handle	1.80%	\$ 206,428	\$ 139,140	48.4%	2.48%	\$ 1,199,545	\$ 627,085	91.3%
Total Handle	1.62%	\$ 260,227	\$ 179,947	44.6%	2.30%	\$ 1,269,485	\$ 676,851	87.6%
Host Track (42.5% Allocation)	1.62%	\$ 553	\$ 382	44.6%	2.30%	\$ 2,698	\$ 1,438	87.6%
Purse (42.5% Allocation)	1.62%	\$ 553	\$ 382	44.6%	2.30%	\$ 2,698	\$ 1,438	87.6%
KY General Fund (15% Allocation)	1.62%	\$ 195	\$ 135	44.6%	2.30%	\$ 952	\$ 508	87.6%
Total KY Excise Tax (0.5% of TAH)	1.62%	\$ 1,301	\$ 900	44.6%	2.30%	\$ 6,347	\$ 3,384	87.6%

TVG	<u>% of Total</u>	<u>Sep-18</u>	<u>Sep-17</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2019</u>	<u>FYTD-2018</u>	<u>% Change</u>
Total In-State Handle	22.68%	\$ 1,036,890	\$ 722,663	43.5%	23.41%	\$ 1,582,718	\$ 1,227,940	28.9%
Total Out-of-State Handle	32.69%	\$ 3,759,841	\$ 3,822,130	-1.6%	31.20%	\$ 15,096,365	\$ 15,482,863	-2.5%
Total Handle	29.85%	\$ 4,796,731	\$ 4,544,792	5.5%	30.24%	\$ 16,679,083	\$ 16,710,803	-0.2%
Host Track (42.5% Allocation)	29.85%	\$ 10,193	\$ 9,658	5.5%	30.24%	\$ 35,443	\$ 35,510	-0.2%
Purse (42.5% Allocation)	29.85%	\$ 10,193	\$ 9,658	5.5%	30.24%	\$ 35,443	\$ 35,510	-0.2%
KY General Fund (15% Allocation)	29.85%	\$ 3,598	\$ 3,409	5.5%	30.24%	\$ 12,509	\$ 12,533	-0.2%
Total KY Excise Tax (0.5% of TAH)	29.85%	\$ 23,984	\$ 22,724	5.5%	30.24%	\$ 83,395	\$ 83,554	-0.2%

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

TwinSpires	<u>% of Total</u>	<u>Sep-18</u>	<u>Sep-17</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2019</u>	<u>FYTD-2018</u>	<u>% Change</u>
Total In-State Handle	57.02%	\$ 2,606,796	\$ 2,114,729	23.3%	57.52%	\$ 3,888,302	\$ 3,253,388	19.5%
Total Out-of-State Handle	49.92%	\$ 5,741,369	\$ 5,724,937	0.3%	50.53%	\$ 24,452,267	\$ 23,035,178	6.2%
Total Handle	51.94%	\$ 8,348,165	\$ 7,839,666	6.5%	51.39%	\$ 28,340,569	\$ 26,288,566	7.8%
Host Track (42.5% Allocation)	51.94%	\$ 17,740	\$ 16,659	6.5%	51.39%	\$ 60,224	\$ 55,863	7.8%
Purse (42.5% Allocation)	51.94%	\$ 17,740	\$ 16,659	6.5%	51.39%	\$ 60,224	\$ 55,863	7.8%
KY General Fund (15% Allocation)	51.94%	\$ 6,261	\$ 5,880	6.5%	51.39%	\$ 21,255	\$ 19,716	7.8%
Total KY Excise Tax (0.5% of TAH)	51.94%	\$ 41,741	\$ 39,198	6.5%	51.39%	\$ 141,703	\$ 131,443	7.8%

Watch and Wager	<u>% of Total</u>	<u>Sep-18</u>	<u>Sep-17</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2019</u>	<u>FYTD-2018</u>	<u>% Change</u>
Total In-State Handle	0.08%	\$ 3,707	\$ 1,127	229.0%	0.08%	\$ 5,478	\$ 1,787	206.5%
Total Out-of-State Handle	0.11%	\$ 12,749	\$ 10,874	17.2%	0.10%	\$ 49,080	\$ 23,079	112.7%
Total Handle	0.10%	\$ 16,456	\$ 12,001	37.1%	0.10%	\$ 54,558	\$ 24,866	119.4%
Host Track (42.5% Allocation)	0.10%	\$ 35	\$ 26	37.1%	0.10%	\$ 116	\$ 53	119.4%
Purse (42.5% Allocation)	0.10%	\$ 35	\$ 26	37.1%	0.10%	\$ 116	\$ 53	119.4%
KY General Fund (15% Allocation)	0.10%	\$ 12	\$ 9	37.1%	0.10%	\$ 41	\$ 19	119.4%
Total KY Excise Tax (0.5% of TAH)	0.10%	\$ 82	\$ 60	37.1%	0.10%	\$ 273	\$ 124	119.4%

Xpressbet	<u>% of Total</u>	<u>Sep-18</u>	<u>Sep-17</u>	<u>% Change</u>	<u>% of Total</u>	<u>FYTD-2019</u>	<u>FYTD-2018</u>	<u>% Change</u>
Total In-State Handle	18.82%	\$ 860,482	\$ 514,169	67.4%	17.54%	\$ 1,185,368	\$ 741,710	59.8%
Total Out-of-State Handle	14.51%	\$ 1,668,322	\$ 1,219,296	36.8%	14.72%	\$ 7,121,867	\$ 5,038,947	41.3%
Total Handle	15.73%	\$ 2,528,804	\$ 1,733,465	45.9%	15.06%	\$ 8,307,236	\$ 5,780,657	43.7%
Host Track (42.5% Allocation)	15.73%	\$ 5,374	\$ 3,684	45.9%	15.06%	\$ 17,653	\$ 12,284	43.7%
Purse (42.5% Allocation)	15.73%	\$ 5,374	\$ 3,684	45.9%	15.06%	\$ 17,653	\$ 12,284	43.7%
KY General Fund (15% Allocation)	15.73%	\$ 1,897	\$ 1,300	45.9%	15.06%	\$ 6,230	\$ 4,335	43.7%
Total KY Excise Tax (0.5% of TAH)	15.73%	\$ 12,644	\$ 8,667	45.9%	15.06%	\$ 41,536	\$ 28,903	43.7%

Kentucky Historical Horse Racing Report for September, 2018

	September-18	September-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 127,735,605	\$ 88,065,798	45.0%	\$ 330,842,045	\$ 257,604,529	28.4%
Less: Returned to Public	\$ 116,543,297	\$ 80,892,617	44.1%	\$ 303,806,697	\$ 236,954,802	28.2%
Less: Breakage	\$ 70,085	\$ 63,723		\$ 217,492	\$ 178,320	
Less: Settlement	\$ 637,320	\$ 316,030		\$ 418,864	\$ 511,462	
Gross Commission	\$ 10,484,904	\$ 6,793,429	54.3%	\$ 26,398,992	\$ 19,959,944	32.3%
TB Development Fund (See Note 1)	\$ 871,343	\$ 572,465	52.2%	\$ 2,220,578	\$ 1,669,454	33.0%
SB Development Fund (See Note 2)	\$ 115,565	\$ 117,371	-1.5%	\$ 347,650	\$ 350,107	-0.7%
Equine Industry Program (See Note 3)	\$ 243,787	\$ 176,132	38.4%	\$ 650,000	\$ 515,209	26.2%
Equine Drug Research (See Note 4)	\$ 116,894	\$ 88,066	32.7%	\$ 320,000	\$ 257,605	24.2%
Higher Education Fund (See Note 4)	\$ 116,894	\$ 88,066	32.7%	\$ 320,000	\$ 257,605	24.2%
Kentucky General Fund (Note 5)	\$ 451,552	\$ 278,888	61.9%	\$ 1,104,403	\$ 814,089	35.7%
Total KY Excise Tax (1.5% of Total Handle)	\$ 1,916,034	\$ 1,320,987	45.0%	\$ 4,962,631	\$ 3,864,068	28.4%
% of Gross Commission	18.3%	19.4%		18.8%	19.4%	
Net Commission	\$ 8,568,870	\$ 5,472,442	56.6%	\$ 21,436,362	\$ 16,095,877	33.2%
% of Total Handle	6.71%	6.21%		6.48%	6.25%	
Number of HHR Terminals	2,734	1,776	53.9%	2,734	1,776	53.9%
Average Daily Handle	\$ 3,452,314	\$ 2,935,527	17.6%	\$ 3,596,109	\$ 2,800,049	28.4%
Handle / Day / Machine	\$ 1,557	\$ 1,653	-5.8%	\$ 1,315	\$ 1,577	-16.6%
Gross Commission / Day / Machine	\$ 128	\$ 128	0.3%	\$ 105	\$ 122	-14.1%

	September-18	Aug-18	% Change	Since Inception
Total Handle	\$ 127,735,605	\$ 102,885,487	24.2%	Total Handle \$4,081,818,604
Total Kentucky Excise Tax	\$ 1,916,034	\$ 1,543,282	24.2%	Total Kentucky Excise Tax \$61,227,279
Average Daily Handle	\$ 3,452,314	\$ 3,318,887	4.0%	Total KY General Fund \$20,282,481

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.

Derby City Gaming Historical Horse Racing Report for September, 2018

	September-18	September-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 26,903,142	-	-	\$ 26,903,142	-	-
Less: Returned to Public	\$ 24,069,934	-	-	\$ 24,069,934	-	-
Less: Breakage	\$ -	-		\$ -	-	
Less: Settlement	\$ 216,114	-		\$ 216,114	-	
Gross Commission	<u>\$ 2,617,094</u>	<u>-</u>	-	<u>\$ 2,617,094</u>	<u>-</u>	-
TB Development Fund (See Note 1)	\$ 201,774	-	-	\$ 201,774	-	-
SB Development Fund (See Note 2)	-	-	-	\$ -	-	-
Equine Industry Program (See Note 3)	\$ 52,856	-	-	\$ 52,856	-	-
Equine Drug Research (See Note 4)	\$ 26,021	-	-	\$ 26,021	-	-
Higher Education Fund (See Note 4)	\$ 26,022	-	-	\$ 26,022	-	-
Kentucky General Fund (Note 5)	\$ 96,874	-	-	\$ 96,874	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 403,547</u>	<u>-</u>	-	<u>\$ 403,547</u>	<u>-</u>	-
% of Gross Commission	15.4%	-		15.4%	-	
Net Commission	\$ 2,213,547	-	-	\$ 2,213,547	-	-
% of Total Handle	8.23%	-		8.23%	-	
Number of HHR Terminals	900	-	-	900	-	-
Average Daily Handle	\$ 1,281,102	-	-	\$ 1,281,102	-	-
Handle / Day / Machine	\$ 1,423	-	-	\$ 1,423	-	-
Gross Commission / Day / Machine	\$ 138	-	-	\$ 32	-	-

	September-18	Aug-18	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 26,903,142	\$ -	-	Total Handle	\$26,903,142
Total Kentucky Excise Tax	\$ 403,547	\$ -	-	Total Kentucky Excise Tax	\$403,547
Average Daily Handle	\$ 1,281,102	\$ -	-	Total KY General Fund	\$96,874

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 September, 2018

	September-18	September-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 7,330,798	\$ 6,776,978	8.2%	\$ 22,967,024	\$ 19,220,698	19.5%
Less: Returned to Public	\$ 6,758,658	\$ 6,206,412	8.9%	\$ 21,190,146	\$ 17,559,569	20.7%
Less: Breakage	\$ 529	\$ 742		\$ 1,997	\$ 2,000	
Less: Settlement	\$ (10,927)	\$ 27,067		\$ (55,343)	\$ 125,137	
Gross Commission	<u>\$ 582,538</u>	<u>\$ 542,756</u>	7.3%	<u>\$ 1,830,224</u>	<u>\$ 1,533,992</u>	19.3%
TB Development Fund (See Note 1)	\$ 54,981	\$ 50,827	8.2%	\$ 172,253	\$ 144,155	19.5%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	\$ 13,850	\$ 13,554	2.2%	\$ 45,123	\$ 38,441	17.4%
Equine Drug Research (See Note 4)	\$ 6,578	\$ 6,777	-2.9%	\$ 22,214	\$ 19,221	15.6%
Higher Education Fund (See Note 4)	\$ 6,578	\$ 6,777	-2.9%	\$ 22,214	\$ 19,221	15.6%
Kentucky General Fund (Note 5)	\$ 27,974	\$ 23,719	17.9%	\$ 82,701	\$ 67,272	22.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 109,962</u>	<u>\$ 101,655</u>	8.2%	<u>\$ 344,505</u>	<u>\$ 288,310</u>	19.5%
% of Gross Commission	18.9%	18.7%		18.8%	18.8%	
Net Commission	\$ 472,576	\$ 441,102	7.1%	\$ 1,485,718	\$ 1,245,681	19.3%
% of Total Handle	6.45%	6.51%		6.47%	6.48%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 244,360	\$ 225,899	8.2%	\$ 249,642	\$ 208,921	19.5%
Handle / Day / Machine	\$ 1,365	\$ 1,262	8.2%	\$ 1,395	\$ 1,167	19.5%
Gross Commission / Day / Machine	\$ 108	\$ 101	7.3%	\$ 111	\$ 93	19.3%

	September-18	Aug-18	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 7,330,798	\$ 7,753,655	-5.5%	Total Handle	\$354,491,696
Total Kentucky Excise Tax	\$ 109,962	\$ 116,305	-5.5%	Total Kentucky Excise Tax	\$5,317,375
Average Daily Handle	\$ 244,360	\$ 250,118	-2.3%	Total KY General Fund	\$1,795,553

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 September, 2018

	September-18	September-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 23,113,012	\$ 23,474,187	-1.5%	\$ 69,530,028	\$ 70,021,446	-0.7%
Less: Returned to Public	\$ 21,107,574	\$ 21,684,660	-2.7%	\$ 63,599,438	\$ 64,704,497	-1.7%
Less: Breakage	\$ 61,923	\$ 45,673		\$ 184,402	\$ 135,110	
Less: Settlement	\$ 209,738	\$ 20,108		\$ 551,172	\$ 37,195	
Gross Commission	<u>\$ 1,733,777</u>	<u>\$ 1,723,746</u>	0.6%	<u>\$ 5,195,016</u>	<u>\$ 5,144,643</u>	1.0%
TB Development Fund (See Note 1)	\$ 86,674	\$ 88,028	-1.5%	\$ 260,738	\$ 262,580	-0.7%
SB Development Fund (See Note 2)	\$ 115,565	\$ 117,371	-1.5%	\$ 347,650	\$ 350,107	-0.7%
Equine Industry Program (See Note 3)	\$ 43,770	\$ 46,948	-6.8%	\$ 136,605	\$ 140,043	-2.5%
Equine Drug Research (See Note 4)	\$ 20,834	\$ 23,474	-11.2%	\$ 67,251	\$ 70,021	-4.0%
Higher Education Fund (See Note 4)	\$ 20,834	\$ 23,474	-11.2%	\$ 67,251	\$ 70,021	-4.0%
Kentucky General Fund (Note 5)	\$ 59,017	\$ 52,817	11.7%	\$ 163,455	\$ 157,548	3.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 346,695</u>	<u>\$ 352,113</u>	-1.5%	<u>\$ 1,042,950</u>	<u>\$ 1,050,322</u>	-0.7%
% of Gross Commission	20.0%	20.4%		20.1%	20.4%	
Net Commission	\$ 1,387,082	\$ 1,371,633	1.1%	\$ 4,152,066	\$ 4,094,322	1.4%
% of Total Handle	6.00%	5.84%		5.97%	5.85%	
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Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 770,434	\$ 782,473	-1.5%	\$ 755,761	\$ 761,103	-0.7%
Handle / Day / Machine	\$ 854	\$ 867	-1.5%	\$ 838	\$ 844	-0.7%
Gross Commission / Day / Machine	\$ 64	\$ 64	0.6%	\$ 63	\$ 62	1.0%

	September-18	Aug-18	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 23,113,012	\$ 23,977,518	-3.6%	Total Handle	\$786,897,017
Total Kentucky Excise Tax	\$ 346,695	\$ 359,663	-3.6%	Total Kentucky Excise Tax	\$11,803,455
Average Daily Handle	\$ 770,434	\$ 773,468	-0.4%	Total KY General Fund	\$3,678,275

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 September, 2018

	September-18	September-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 70,388,653	\$ 57,814,633	21.7%	\$ 211,441,852	\$ 168,362,385	25.6%
Less: Returned to Public	\$ 64,607,131	\$ 53,001,545	21.9%	\$ 194,947,180	\$ 154,690,736	26.0%
Less: Breakage	\$ 7,632	\$ 17,307		\$ 31,093	\$ 41,210	
Less: Settlement	\$ 222,395	\$ 268,855		\$ (293,080)	\$ 349,130	
Gross Commission	<u>\$ 5,551,496</u>	<u>\$ 4,526,927</u>	22.6%	<u>\$ 16,756,659</u>	<u>\$ 13,281,309</u>	26.2%
TB Development Fund (See Note 1)	\$ 527,915	\$ 433,610	21.7%	\$ 1,585,814	\$ 1,262,718	25.6%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	\$ 133,310	\$ 115,629	15.3%	\$ 415,416	\$ 336,725	23.4%
Equine Drug Research (See Note 4)	\$ 63,460	\$ 57,815	9.8%	\$ 204,513	\$ 168,362	21.5%
Higher Education Fund (See Note 4)	\$ 63,459	\$ 57,815	9.8%	\$ 204,513	\$ 168,362	21.5%
Kentucky General Fund (Note 5)	\$ 267,686	\$ 202,351	32.3%	\$ 761,372	\$ 589,268	29.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,055,830</u>	<u>\$ 867,219</u>	21.7%	<u>\$ 3,171,628</u>	<u>\$ 2,525,436</u>	25.6%
% of Gross Commission	19.0%	19.2%		18.9%	19.0%	
Net Commission	\$ 4,495,666	\$ 3,659,707	22.8%	\$ 13,585,031	\$ 10,755,874	26.3%
% of Total Handle	6.39%	6.33%		6.42%	6.39%	
Number of HHR Terminals	753	695	8.3%	753	695	8.3%
Average Daily Handle	\$ 2,346,288	\$ 1,927,154	21.7%	\$ 2,298,281	\$ 1,830,026	25.6%
Handle / Day / Machine	\$ 3,116	\$ 2,773	12.4%	\$ 3,052	\$ 2,633	15.9%
Gross Commission / Day / Machine	\$ 246	\$ 217	13.2%	\$ 242	\$ 208	16.4%

	September-18	Aug-18	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 70,388,653	\$ 71,154,315	-1.1%	Total Handle	\$2,913,526,749
Total Kentucky Excise Tax	\$ 1,055,830	\$ 1,067,315	-1.1%	Total Kentucky Excise Tax	\$43,702,901
Average Daily Handle	\$ 2,346,288	\$ 2,295,300	2.2%	Total KY General Fund	\$14,711,779

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.