

Kentucky Pari-Mutuel Excise Tax and BIF by Source, July 1, 2018 - December 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	\$249,466	3.7%	\$17,362	2.2%			\$69,302	9.3%	\$34,651	8.4%	\$34,651	8.4%	\$166,311	100.0%					\$117,807	2.3%	\$689,550	4.7%	
Blue Grass Downs																							
Churchill Downs	\$79,040	1.2%					\$21,077	2.8%	\$10,539	2.6%	\$10,539	2.6%	\$52,693	31.7%					\$36,885	0.7%	\$210,773	1.4%	
Ellis Park	\$30,979	0.5%					\$8,261	1.1%	\$4,130	1.0%	\$4,130	1.0%	\$20,652	12.4%					\$14,457	0.3%	\$82,610	0.6%	
Keeneland	\$123,149	1.8%					\$32,840	4.4%	\$16,420	4.0%	\$16,420	4.0%	\$82,099	49.4%					\$57,470	1.1%	\$328,397	2.2%	
Kentucky Downs	\$8,387	0.1%					\$2,237	0.3%	\$1,118	0.3%	\$1,118	0.3%	\$5,591	3.4%					\$3,914	0.1%	\$22,366	0.2%	
The Red Mile			\$17,362	2.2%			\$2,778	0.4%	\$1,389	0.3%	\$1,389	0.3%							\$1,389	0.0%	\$24,307	0.2%	
Thunder Ridge																							
Turfway Park	\$7,912	0.1%					\$2,110	0.3%	\$1,055	0.3%	\$1,055	0.3%	\$5,274	3.2%					\$3,692	0.1%	\$21,097	0.1%	
Simulcast	\$1,076,805	16.1%	\$28,273	3.6%	\$7,888	100.0%	\$27,824	3.7%	\$55,648	13.6%	\$55,648	13.6%							\$417,362	8.2%	\$1,669,450	11.3%	
Blue Grass Downs																							
Churchill Downs	\$289,918	4.3%	\$1,100	0.1%	\$3,171	40.2%	\$7,355	1.0%	\$14,709	3.6%	\$14,709	3.6%							\$110,321	2.2%	\$441,284	3.0%	
Ellis Park	\$157,485	2.3%	\$13,904	1.8%	\$50	0.6%	\$4,286	0.6%	\$8,572	2.1%	\$8,572	2.1%							\$64,290	1.3%	\$257,159	1.7%	
Keeneland	\$343,094	5.1%			\$1,225	15.5%	\$8,608	1.2%	\$17,216	4.2%	\$17,216	4.2%							\$129,120	2.5%	\$516,479	3.5%	
Kentucky Downs	\$103,663	1.5%	\$7,684	1.0%	\$2,552	32.4%	\$2,847	0.4%	\$5,695	1.4%	\$5,695	1.4%							\$42,712	0.8%	\$170,847	1.2%	
The Red Mile																							
Thunder Ridge																							
Turfway Park	\$182,645	2.7%	\$5,585	0.7%	\$890	11.3%	\$4,728	0.6%	\$9,456	2.3%	\$9,456	2.3%							\$70,920	1.4%	\$283,680	1.9%	
ADW															\$237,260	100.0%	\$237,260	100.0%	\$83,739	1.7%	\$558,260	3.8%	
AmWest Entertainment															\$493	0.2%	\$493	0.2%	\$174	0.0%	\$1,161	0.0%	
eBet Technologies															\$1,357	0.6%	\$1,357	0.6%	\$479	0.0%	\$3,193	0.0%	
Horse Races Now															\$10	0.0%	\$10	0.0%	\$4	0.0%	\$24	0.0%	
Lien Games															\$164	0.1%	\$164	0.1%	\$58	0.0%	\$386	0.0%	
NYRA Bets															\$4,477	1.9%	\$4,477	1.9%	\$1,580	0.0%	\$10,535	0.1%	
TVG															\$73,770	31.1%	\$73,770	31.1%	\$26,036	0.5%	\$173,577	1.2%	
TwinSpires															\$124,014	52.3%	\$124,014	52.3%	\$43,770	0.9%	\$291,799	2.0%	
Watch And Wager															\$229	0.1%	\$229	0.1%	\$81	0.0%	\$539	0.0%	
XpressBet															\$32,745	13.8%	\$32,745	13.8%	\$11,557	0.2%	\$77,047	0.5%	
HHR	\$5,378,127	80.2%	\$730,756	94.1%			\$650,000	87.0%	\$320,000	78.0%	\$320,000	78.0%							\$4,453,505	87.8%	\$11,852,387	80.2%	
Derby City Gaming	\$1,345,706	20.1%					\$52,856	7.1%	\$26,021	6.3%	\$26,022	6.3%							\$1,240,807	24.5%	\$2,691,412	18.2%	
Ellis Park	\$337,194	5.0%					\$45,123	6.0%	\$22,214	5.4%	\$22,214	5.4%							\$247,643	4.9%	\$674,389	4.6%	
Keeneland/Red Mile	\$548,067	8.2%	\$730,756	94.1%			\$136,605	18.3%	\$67,251	16.4%	\$67,251	16.4%							\$642,337	12.7%	\$2,192,267	14.8%	
Kentucky Downs	\$3,147,160	46.9%					\$415,416	55.6%	\$204,513	49.8%	\$204,513	49.8%							\$2,322,718	45.8%	\$6,294,320	42.6%	
Grand Total	\$6,704,398	100.0%	\$776,391	100.0%	\$7,888	100.0%	\$747,126	100.0%	\$410,299	100.0%	\$410,299	100.0%	\$166,311	100.0%	\$237,260	100.0%	\$237,260	100.0%	\$5,072,413	100.0%	\$14,769,647	100.0%	



Kentucky Handle and Excise Tax Report for December, 2018

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	18	16	12.5%	137	140	-2.1%
On-Track Live Handle	\$ 903,448	\$ 870,994	3.7%	\$ 34,651,145	\$ 36,727,673	-5.7%
On-Track Simulcast Handle	\$ 10,555,689	\$ 10,354,764	1.9%	\$ 67,290,754	\$ 74,114,999	-9.2%
Kentucky Resident ADW Handle	\$ 13,842,033	\$ 11,959,437	15.7%	\$ 111,651,902	\$ 99,019,736	12.8%
Historical Horse Racing Handle	\$ 167,290,307	\$ 87,607,914	91.0%	\$ 790,159,163	\$ 507,164,694	55.8%
Total Taxable Handle	\$ 192,591,476	\$ 110,793,109	73.8%	\$ 1,003,752,964	\$ 717,027,102	40.0%
TB Development Fund	\$ 1,326,773	\$ 731,723	81.3%	\$ 6,704,398	\$ 4,711,185	42.3%
SB Development Fund	\$ 140,506	\$ 134,094	4.8%	\$ 776,391	\$ 744,309	4.3%
QH/Arabian Development Fund	\$ 725	\$ 1,150	-36.9%	\$ 7,888	\$ 10,383	-24.0%
Backside Improvement Fund	\$ 4,517	\$ 4,355	3.7%	\$ 166,311	\$ 176,839	-6.0%
Equine Industry Program	\$ 6,119	\$ 6,019	1.7%	\$ 747,126	\$ 753,580	-0.9%
Equine Drug Research	\$ 9,528	\$ 9,426	1.1%	\$ 410,299	\$ 416,977	-1.6%
Higher Education Fund	\$ 9,528	\$ 9,426	1.1%	\$ 410,299	\$ 416,977	-1.6%
ADW Host Track Allocation (Note 1)	\$ 29,414	\$ 25,414	15.7%	\$ 237,260	\$ 210,417	12.8%
ADW Purse Allocation (Note 1)	\$ 29,414	\$ 25,414	15.7%	\$ 237,260	\$ 210,417	12.8%
KY General Fund	\$ 1,298,838	\$ 700,957	85.3%	\$ 5,072,413	\$ 2,990,133	69.6%
Total KY Excise Tax	\$ 2,855,363	\$ 1,647,978	73.3%	\$ 14,769,647	\$ 10,641,217	38.8%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for December, 2018

Live Racing

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	18	16	12.5%	137	140	-2.1%
On-Track Handle on All Kentucky Races (OTH)	\$ 903,448	\$ 870,994	3.7%	\$ 34,651,145	\$ 36,727,673	-5.7%
Less: Return to Public	\$ 719,705	\$ 694,333		\$ 27,795,123	\$ 29,223,814	
Less: Breakage	\$ 5,452	\$ 5,072		\$ 224,377	\$ 239,600	
Gross Commission	<u>\$ 178,291</u>	<u>\$ 171,590</u>	3.9%	<u>\$ 6,631,646</u>	<u>\$ 7,264,259</u>	-8.7%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 6,776	\$ 6,532	3.7%	\$ 249,466	\$ 265,258	-6.0%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 17,362	\$ 16,999	2.1%
Equine Industry Program (0.2% of OTH)	\$ 1,807	\$ 1,742	3.7%	\$ 69,302	\$ 73,455	-5.7%
Equine Drug Research (0.1% of OTH)	\$ 903	\$ 871	3.7%	\$ 34,651	\$ 36,728	-5.7%
Higher Education Fund (0.1% of OTH)	\$ 903	\$ 871	3.7%	\$ 34,651	\$ 36,728	-5.7%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 3,162	\$ 3,048	3.7%	\$ 117,807	\$ 125,147	-5.9%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 13,552</u>	<u>\$ 13,065</u>	3.7%	<u>\$ 523,240</u>	<u>\$ 554,315</u>	-5.6%
% of Gross Commission	7.60%	7.61%		7.89%	7.63%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 4,517	\$ 4,355	3.7%	\$ 166,311	\$ 176,839	-6.0%
Net Commission	\$ 160,222	\$ 154,170	3.9%	\$ 5,942,095	\$ 6,533,105	-9.0%
% of On-Track Handle	17.73%	17.70%		17.15%	17.79%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 530,804	\$ 468,930	13.2%	\$ 7,534,662	\$ 8,406,632	-10.4%
Kentucky Licensed ADW's	\$ 1,088,558	\$ 962,320	13.1%	\$ 24,044,841	\$ 19,315,054	24.5%
Other Sources	\$ 21,987,085	\$ 21,008,370	4.7%	\$ 342,523,201	\$ 298,729,787	14.7%
All Sources Handle on Live Racing	<u>\$ 24,509,895</u>	<u>\$ 23,310,613</u>	5.1%	<u>\$ 408,753,849</u>	<u>\$ 363,179,146</u>	12.5%
Average Daily Handle - On Track	\$ 50,192	\$ 54,437	-7.8%	\$ 252,928	\$ 262,341	-3.6%
Average Daily Handle - All Sources	\$ 1,361,661	\$ 1,456,913	-6.5%	\$ 2,983,605	\$ 2,594,137	15.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 8,692,270	\$ 8,485,608	2.4%	\$ 55,686,484	\$ 60,567,080	-8.1%
Standardbred Simulcast Handle (SBSH)	\$ 1,825,254	\$ 1,792,865	1.8%	\$ 11,128,295	\$ 12,856,383	-13.4%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 38,164	\$ 76,290	-50.0%	\$ 475,976	\$ 691,536	-31.2%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 10,555,689</u>	<u>\$ 10,354,764</u>	1.9%	<u>\$ 67,290,754</u>	<u>\$ 74,114,999</u>	-9.2%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 167,514	\$ 164,973	1.5%	\$ 1,076,805	\$ 1,166,854	-7.7%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,247	\$ 4,972	-14.6%	\$ 28,273	\$ 27,760	1.9%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 725	\$ 1,150	-36.9%	\$ 7,888	\$ 10,383	-24.0%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 4,312	\$ 4,277	0.8%	\$ 27,824	\$ 30,125	-7.6%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 8,624	\$ 8,555	0.8%	\$ 55,648	\$ 60,250	-7.6%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 8,624	\$ 8,555	0.8%	\$ 55,648	\$ 60,250	-7.6%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 64,682	\$ 64,161	0.8%	\$ 417,362	\$ 451,874	-7.6%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 258,729</u>	<u>\$ 256,642</u>	0.8%	<u>\$ 1,669,450</u>	<u>\$ 1,807,494</u>	-7.6%

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

	<u>December-18</u>	<u>December-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)	\$ 316,580	\$ 236,964	33.6%	\$ 1,846,231	\$ 1,904,755	-3.1%
Standardbred Simulcast Handle (SBSH)	\$ 6,122	\$ 4,120	48.6%	\$ 59,384	\$ 56,394	5.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 303	\$ 290	4.5%	\$ 4,249	\$ 6,020	-29.4%
All-Breed Total Simulcast Handle (TSH)	\$ 323,006	\$ 241,374	33.8%	\$ 1,909,865	\$ 1,967,169	-2.9%

Churchill Downs Live and Simulcast Wagering Report for December, 2018

Live Racing

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				30	32	-6.3%
On-Track Handle (OTH)				\$ 10,538,654	\$ 11,013,435	-4.3%
Less: Return to Public				\$ 8,392,579	\$ 8,759,576	
Less: Breakage				\$ 67,330	\$ 70,402	
Gross Commission				\$ 2,078,744	\$ 2,183,457	-4.8%
TB Development Fund (0.75% of OTH)				\$ 79,040	\$ 82,601	-4.3%
Equine Industry Program (0.2% of OTH)				\$ 21,077	\$ 22,027	-4.3%
Equine Drug Research (0.1% of OTH)				\$ 10,539	\$ 11,013	-4.3%
Higher Education Fund (0.1% of OTH)				\$ 10,539	\$ 11,013	-4.3%
KY General Fund (0.35% of OTH)				\$ 36,885	\$ 38,547	-4.3%
Total KY Excise Tax (1.5% of OTH)				\$ 158,080	\$ 165,202	-4.3%
% of Gross Commission				7.60%	7.57%	
Backside Improvement Fund (0.5% of OTH)				\$ 52,693	\$ 55,067	-4.3%
Net Commission				\$ 1,867,971	\$ 1,963,188	-4.9%
% of On-Track Handle				17.72%	17.83%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,364,342	\$ 2,768,552	-14.6%
Kentucky Licensed ADW's				\$ 9,817,472	\$ 7,783,734	26.1%
Other Sources				\$ 129,137,874	\$ 113,795,256	13.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 151,858,341	\$ 135,360,977	12.2%
Average Daily Handle - On Track				\$ 351,288	\$ 344,170	2.1%
Average Daily Handle - All Sources				\$ 5,061,945	\$ 4,230,031	19.7%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,248,478	\$ 2,036,067	10.4%	\$ 14,495,924	\$ 17,134,023	-15.4%
Standardbred Simulcast Handle (SBSH)				\$ 55,006	\$ 37,188	47.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 8,831	\$ 6,418	37.6%	\$ 158,534	\$ 143,264	10.7%
All-Breed Total Simulcast Handle (TSH)	\$ 2,257,309	\$ 2,042,485	10.5%	\$ 14,709,463	\$ 17,314,474	-15.0%
TB Development Fund (2% of TBSH)	\$ 44,970	\$ 40,721	10.4%	\$ 289,918	\$ 342,680	-15.4%
SB Development Fund (2% of SBSH)				\$ 1,100	\$ 744	47.9%
QH/Other Development Fund (2% of QSHS)	\$ 177	\$ 128	37.6%	\$ 3,171	\$ 2,865	10.7%
Equine Industry Program (0.05% of TSH)	\$ 1,129	\$ 1,021	10.5%	\$ 7,355	\$ 8,657	-15.0%
Equine Drug Research (0.1% of TSH)	\$ 2,257	\$ 2,042	10.5%	\$ 14,709	\$ 17,314	-15.0%
Higher Education Fund (0.1% of TSH)	\$ 2,257	\$ 2,042	10.5%	\$ 14,709	\$ 17,314	-15.0%
KY General Fund (0.75% of TSH)	\$ 16,930	\$ 15,319	10.5%	\$ 110,321	\$ 129,859	-15.0%
Total KY Excise Tax (3% of TSH)	\$ 67,719	\$ 61,275	10.5%	\$ 441,284	\$ 519,434	-15.0%

Ellis Park Live and Simulcast Wagering Report for December, 2018
Live Racing

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				29	31	-6.5%
On-Track Handle (OTH)				\$ 4,130,485	\$ 4,784,068	-13.7%
Less: Return to Public				\$ 3,283,472	\$ 3,805,634	
Less: Breakage				\$ 32,897	\$ 38,662	
Gross Commission				\$ 814,116	\$ 939,772	-13.4%
TB Development Fund (0.75% of OTH)				\$ 30,979	\$ 35,881	-13.7%
Equine Industry Program (0.2% of OTH)				\$ 8,261	\$ 9,568	-13.7%
Equine Drug Research (0.1% of OTH)				\$ 4,130	\$ 4,784	-13.7%
Higher Education Fund (0.1% of OTH)				\$ 4,130	\$ 4,784	-13.7%
KY General Fund (0.35% of OTH)				\$ 14,457	\$ 16,744	-13.7%
Total KY Excise Tax (1.5% of OTH)				\$ 61,957	\$ 71,761	-13.7%
% of Gross Commission				7.61%	7.64%	
Backside Improvement Fund (0.5% of OTH)				\$ 20,652	\$ 23,920	-13.7%
Net Commission				\$ 731,506	\$ 844,091	-13.3%
% of On-Track Handle				17.71%	17.64%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,593,040	\$ 2,183,614	-27.0%
Kentucky Licensed ADW's				\$ 2,231,809	\$ 1,943,347	14.8%
Other Sources				\$ 31,118,533	\$ 31,891,970	-2.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 39,073,868	\$ 40,802,999	-4.2%
Average Daily Handle - On Track				\$ 142,431	\$ 154,325	-7.7%
Average Daily Handle - All Sources				\$ 1,347,375	\$ 1,316,226	2.4%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,237,158	\$ 1,211,959	2.1%	\$ 7,874,240	\$ 8,187,027	-3.8%
Standardbred Simulcast Handle (SBSH)	\$ 110,130	\$ 108,331	1.7%	\$ 695,223	\$ 593,295	17.2%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 3,642	-100.0%	\$ 2,517	\$ 46,857	-94.6%
All-Breed Total Simulcast Handle (TSH)	\$ 1,347,288	\$ 1,323,932	1.8%	\$ 8,571,980	\$ 8,827,179	-2.9%
TB Development Fund (2% of TBSH)	\$ 24,743	\$ 24,239	2.1%	\$ 157,485	\$ 163,741	-3.8%
SB Development Fund (2% of SBSH)	\$ 2,203	\$ 2,167	1.7%	\$ 13,904	\$ 11,866	17.2%
QH/Other Development Fund (2% of QSHS)		\$ 73	-100.0%	\$ 50	\$ 937	-94.6%
Equine Industry Program (0.05% of TSH)	\$ 674	\$ 662	1.8%	\$ 4,286	\$ 4,414	-2.9%
Equine Drug Research (0.1% of TSH)	\$ 1,347	\$ 1,324	1.8%	\$ 8,572	\$ 8,827	-2.9%
Higher Education Fund (0.1% of TSH)	\$ 1,347	\$ 1,324	1.8%	\$ 8,572	\$ 8,827	-2.9%
KY General Fund (0.75% of TSH)	\$ 10,105	\$ 9,929	1.8%	\$ 64,290	\$ 66,204	-2.9%
Total KY Excise Tax (3% of TSH)	\$ 40,419	\$ 39,718	1.8%	\$ 257,159	\$ 264,815	-2.9%

Keeneland Live and Simulcast Wagering Report for December, 2018

Live Racing

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 16,419,870	\$ 17,582,871	-6.6%
Less: Return to Public				\$ 13,294,951	\$ 14,005,591	
Less: Breakage				\$ 104,472	\$ 116,362	
Gross Commission				\$ 3,020,447	\$ 3,460,919	-12.7%
TB Development Fund (0.75% of OTH)				\$ 123,149	\$ 131,872	-6.6%
Equine Industry Program (0.2% of OTH)				\$ 32,840	\$ 35,166	-6.6%
Equine Drug Research (0.1% of OTH)				\$ 16,420	\$ 17,583	-6.6%
Higher Education Fund (0.1% of OTH)				\$ 16,420	\$ 17,583	-6.6%
KY General Fund (0.35% of OTH)				\$ 57,470	\$ 61,540	-6.6%
Total KY Excise Tax (1.5% of OTH)				\$ 246,298	\$ 263,743	-6.6%
% of Gross Commission				8.15%	7.62%	
Backside Improvement Fund (0.5% of OTH)				\$ 82,099	\$ 87,914	-6.6%
Net Commission				\$ 2,692,050	\$ 3,109,261	-13.4%
% of On-Track Handle				16.40%	17.68%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,237,530	\$ 2,147,217	4.2%
Kentucky Licensed ADW's				\$ 8,950,097	\$ 7,119,341	25.7%
Other Sources				\$ 116,703,614	\$ 94,578,788	23.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 144,311,112	\$ 121,428,216	18.8%
Average Daily Handle - On Track				\$ 965,875	\$ 1,034,287	-6.6%
Average Daily Handle - All Sources				\$ 8,488,889	\$ 7,142,836	18.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,391,668	\$ 2,380,685	0.5%	\$ 17,154,721	\$ 17,667,164	-2.9%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 7,022	\$ 7,909	-11.2%	\$ 61,253	\$ 84,178	-27.2%
All-Breed Total Simulcast Handle (TSH)	\$ 2,398,689	\$ 2,388,594	0.4%	\$ 17,215,974	\$ 17,751,342	-3.0%
TB Development Fund (2% of TBSH)	\$ 47,833	\$ 47,614	0.5%	\$ 343,094	\$ 353,343	-2.9%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 140	\$ 158	-11.2%	\$ 1,225	\$ 1,684	-27.2%
Equine Industry Program (0.05% of TSH)	\$ 1,199	\$ 1,194	0.4%	\$ 8,608	\$ 8,876	-3.0%
Equine Drug Research (0.1% of TSH)	\$ 2,399	\$ 2,389	0.4%	\$ 17,216	\$ 17,751	-3.0%
Higher Education Fund (0.1% of TSH)	\$ 2,399	\$ 2,389	0.4%	\$ 17,216	\$ 17,751	-3.0%
KY General Fund (0.75% of TSH)	\$ 17,990	\$ 17,914	0.4%	\$ 129,120	\$ 133,135	-3.0%
Total KY Excise Tax (3% of TSH)	\$ 71,961	\$ 71,658	0.4%	\$ 516,479	\$ 532,540	-3.0%

Kentucky Downs Live and Simulcast Wagering Report for December, 2018
Live Racing

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				5	5	
On-Track Handle (OTH)				\$ 1,118,276	\$ 1,028,952	8.7%
Less: Return to Public				\$ 918,080	\$ 843,648	
Less: Breakage				\$ 7,285	\$ 6,173	
Gross Commission				\$ 192,912	\$ 179,131	7.7%
TB Development Fund (0.75% of OTH)				\$ 8,387	\$ 7,717	8.7%
Equine Industry Program (0.2% of OTH)				\$ 2,237	\$ 2,058	8.7%
Equine Drug Research (0.1% of OTH)				\$ 1,118	\$ 1,029	8.7%
Higher Education Fund (0.1% of OTH)				\$ 1,118	\$ 1,029	8.7%
KY General Fund (0.35% of OTH)				\$ 3,914	\$ 3,601	8.7%
Total KY Excise Tax (1.5% of OTH)				\$ 16,774	\$ 15,434	8.7%
% of Gross Commission				8.70%	8.62%	
Backside Improvement Fund (0.5% of OTH)				\$ 5,591	\$ 5,145	8.7%
Net Commission				\$ 170,547	\$ 158,552	7.6%
% of On-Track Handle				15.25%	15.41%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 654,322	\$ 713,881	-8.3%
Kentucky Licensed ADW's				\$ 1,577,862	\$ 1,203,492	31.1%
Other Sources				\$ 33,084,045	\$ 27,300,563	21.2%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 36,434,505	\$ 30,246,888	20.5%
Average Daily Handle - On Track				\$ 223,655	\$ 205,790	8.7%
Average Daily Handle - All Sources				\$ 7,286,901	\$ 6,049,378	20.5%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 830,767	\$ 959,690	-13.4%	\$ 5,183,135	\$ 5,906,292	-12.2%
Standardbred Simulcast Handle (SBSH)	\$ 51,189	\$ 74,485	-31.3%	\$ 384,177	\$ 449,429	-14.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 13,641	\$ 24,504	-44.3%	\$ 127,599	\$ 153,425	-16.8%
All-Breed Total Simulcast Handle (TSH)	\$ 895,598	\$ 1,058,678	-15.4%	\$ 5,694,911	\$ 6,509,145	-12.5%
TB Development Fund (2% of TBSH)	\$ 16,615	\$ 19,194	-13.4%	\$ 103,663	\$ 118,126	-12.2%
SB Development Fund (2% of SBSH)	\$ 1,024	\$ 1,490	-31.3%	\$ 7,684	\$ 8,989	-14.5%
QH/Other Development Fund (2% of QSHS)	\$ 273	\$ 490	-44.3%	\$ 2,552	\$ 3,068	-16.8%
Equine Industry Program (0.05% of TSH)	\$ 448	\$ 529	-15.4%	\$ 2,847	\$ 3,255	-12.5%
Equine Drug Research (0.1% of TSH)	\$ 896	\$ 1,059	-15.4%	\$ 5,695	\$ 6,509	-12.5%
Higher Education Fund (0.1% of TSH)	\$ 896	\$ 1,059	-15.4%	\$ 5,695	\$ 6,509	-12.5%
KY General Fund (0.75% of TSH)	\$ 6,717	\$ 7,940	-15.4%	\$ 42,712	\$ 48,819	-12.5%
Total KY Excise Tax (3% of TSH)	\$ 26,868	\$ 31,760	-15.4%	\$ 170,847	\$ 195,274	-12.5%

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

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				35	32	9.4%
On-Track Handle (OTH)				\$ 1,388,990	\$ 1,353,611	2.6%
Less: Return to Public				\$ 1,065,834	\$ 1,040,616	
Less: Breakage				\$ 5,960	\$ 2,392	
Gross Commission				\$ 317,197	\$ 310,602	2.1%
SB Development Fund (1.25% of OTH)				\$ 17,362	\$ 16,920	2.6%
Equine Industry Program (0.2% of OTH)				\$ 2,778	\$ 2,707	2.6%
Equine Drug Research (0.1% of OTH)				\$ 1,389	\$ 1,354	2.6%
Higher Education Fund (0.1% of OTH)				\$ 1,389	\$ 1,354	2.6%
KY General Fund (0.1% of OTH)				\$ 1,389	\$ 1,354	2.6%
Total KY Excise Tax (1.75% of OTH)				\$ 24,307	\$ 23,688	2.6%
% of Gross Commission				7.66%	7.63%	
Net Commission				\$ 292,889	\$ 286,914	2.1%
% of On-Track Handle				21.09%	21.20%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 85,572	\$ 85,245	0.4%
Kentucky Licensed ADW's				\$ 184,092	\$ 190,652	-3.4%
Other Sources				\$ 6,857,759	\$ 8,033,329	-14.6%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 8,516,413	\$ 9,662,836	-11.9%
Average Daily Handle - On Track				\$ 39,685	\$ 42,300	-6.2%
Average Daily Handle - All Sources				\$ 243,326	\$ 301,964	-19.4%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,606,795	\$ 1,540,169	4.3%	\$ 9,655,243	\$ 11,333,517	-14.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,593	\$ 18,482	-91.4%	\$ 77,315	\$ 166,307	-53.5%
All-Breed Total Simulcast Handle (TSH)	\$ 1,608,388	\$ 1,558,650	3.2%	\$ 9,732,558	\$ 11,499,824	-15.4%

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

	December-18	December-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)				\$	319,638	-100.0%
Standardbred Simulcast Handle (SBSH)				\$	78,485	-100.0%
Quarter Horse/Other Simulcast Handle (QSHS)				\$	70	-100.0%
All-Breed Total Simulcast Handle (TSH)				\$	398,192	-100.0%

Turfway Park Live and Simulcast Wagering Report for December, 2018

Live Racing

	December-18	December-17	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	18	16	12.5%	21	18	16.7%
On-Track Handle (OTH)	\$ 903,448	\$ 870,994	3.7%	\$ 1,054,869	\$ 958,389	10.1%
Less: Return to Public	\$ 719,705	\$ 694,333		\$ 840,206	\$ 763,771	
Less: Breakage	\$ 5,452	\$ 5,072		\$ 6,433	\$ 5,551	
Gross Commission	<u>\$ 178,291</u>	<u>\$ 171,590</u>	3.9%	<u>\$ 208,229</u>	<u>\$ 189,067</u>	10.1%
TB Development Fund (0.75% of OTH)	\$ 6,776	\$ 6,532	3.7%	\$ 7,912	\$ 7,188	10.1%
Equine Industry Program (0.2% of OTH)	\$ 1,807	\$ 1,742	3.7%	\$ 2,110	\$ 1,917	10.1%
Equine Drug Research (0.1% of OTH)	\$ 903	\$ 871	3.7%	\$ 1,055	\$ 958	10.1%
Higher Education Fund (0.1% of OTH)	\$ 903	\$ 871	3.7%	\$ 1,055	\$ 958	10.1%
KY General Fund (0.35% of OTH)	\$ 3,162	\$ 3,048	3.7%	\$ 3,692	\$ 3,354	10.1%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 13,552</u>	<u>\$ 13,065</u>	3.7%	<u>\$ 15,823</u>	<u>\$ 14,376</u>	10.1%
% of Gross Commission	7.60%	7.61%		7.60%	7.60%	
Backside Improvement Fund (0.5% of OTH)	\$ 4,517	\$ 4,355	3.7%	\$ 5,274	\$ 4,792	10.1%
Net Commission	\$ 160,222	\$ 154,170	3.9%	\$ 187,132	\$ 169,899	10.1%
% of On-Track Handle	17.73%	17.70%		17.74%	17.73%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 530,804	\$ 468,930	13.2%	\$ 599,857	\$ 508,124	18.1%
Kentucky Licensed ADW's	\$ 1,088,558	\$ 962,320	13.1%	\$ 1,283,508	\$ 1,074,489	19.5%
Other Sources	\$ 21,987,085	\$ 21,008,370	4.7%	\$ 25,621,376	\$ 23,129,881	10.8%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 24,509,895</u>	<u>\$ 23,310,613</u>	5.1%	<u>\$ 28,559,610</u>	<u>\$ 25,670,883</u>	11.3%
Average Daily Handle - On Track	\$ 50,192	\$ 54,437	-7.8%	\$ 50,232	\$ 53,244	-5.7%
Average Daily Handle - All Sources	\$ 1,361,661	\$ 1,456,913	-6.5%	\$ 1,359,981	\$ 1,426,160	-4.6%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,667,619	\$ 1,660,244	0.4%	\$ 9,132,234	\$ 9,448,181	-3.3%
Standardbred Simulcast Handle (SBSH)	\$ 51,019	\$ 65,761	-22.4%	\$ 279,263	\$ 308,077	-9.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 6,774	\$ 15,046	-55.0%	\$ 44,508	\$ 91,417	-51.3%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,725,411</u>	<u>\$ 1,741,050</u>	-0.9%	<u>\$ 9,456,004</u>	<u>\$ 9,847,674</u>	-4.0%
TB Development Fund (2% of TBSH)	\$ 33,352	\$ 33,205	0.4%	\$ 182,645	\$ 188,964	-3.3%
SB Development Fund (2% of SBSH)	\$ 1,020	\$ 1,315	-22.4%	\$ 5,585	\$ 6,162	-9.4%
QH/Other Development Fund (2% of QSHS)	\$ 135	\$ 301	-55.0%	\$ 890	\$ 1,828	-51.3%
Equine Industry Program (0.05% of TSH)	\$ 863	\$ 871	-0.9%	\$ 4,728	\$ 4,924	-4.0%
Equine Drug Research (0.1% of TSH)	\$ 1,725	\$ 1,741	-0.9%	\$ 9,456	\$ 9,848	-4.0%
Higher Education Fund (0.1% of TSH)	\$ 1,725	\$ 1,741	-0.9%	\$ 9,456	\$ 9,848	-4.0%
KY General Fund (0.75% of TSH)	\$ 12,941	\$ 13,058	-0.9%	\$ 70,920	\$ 73,858	-4.0%
Total KY Excise Tax (3% of TSH)	<u>\$ 51,762</u>	<u>\$ 52,232</u>	-0.9%	<u>\$ 283,680</u>	<u>\$ 295,430</u>	-4.0%

Kentucky Resident Advance Deposit Wagering Report for December, 2018

	Dec-18	Dec-17	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 1,091,337	\$ 962,252	13.4%	\$ 24,047,517	\$ 19,314,924	24.5%
Total Out-of-State Handle	\$ 12,750,696	\$ 10,997,185	15.9%	\$ 87,604,384	\$ 79,704,812	9.9%
Total ADW Handle (TAH)	\$ 13,842,033	\$ 11,959,437	15.7%	\$ 111,651,902	\$ 99,019,736	12.8%
Host Track (42.5% Allocation)	\$ 29,414	\$ 25,414	15.7%	\$ 237,260	\$ 210,417	12.8%
Purse (42.5% Allocation)	\$ 29,414	\$ 25,414	15.7%	\$ 237,260	\$ 210,417	12.8%
KY General Fund (15% Allocation)	\$ 10,382	\$ 8,970	15.7%	\$ 83,739	\$ 74,265	12.8%
Total KY Excise Tax (0.5% of TAH)	\$ 69,210	\$ 59,797	15.7%	\$ 558,260	\$ 495,099	12.8%



Kentucky Resident Advance Deposit Wagering Report for December, 2018

AmWest Entertainment	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.07%	\$ 791	\$ 754	4.9%	0.15%	\$ 34,881	\$ 35,618	-2.1%
Total Out-of-State Handle	0.21%	\$ 27,365	\$ 28,463	-3.9%	0.23%	\$ 197,352	\$ 258,065	-23.5%
Total Handle	0.20%	\$ 28,156	\$ 29,217	-3.6%	0.21%	\$ 232,233	\$ 293,683	-20.9%
Host Track (42.5% Allocation)	0.20%	\$ 60	\$ 62	-3.6%	0.21%	\$ 493	\$ 624	-20.9%
Purse (42.5% Allocation)	0.20%	\$ 60	\$ 62	-3.6%	0.21%	\$ 493	\$ 624	-20.9%
KY General Fund (15% Allocation)	0.20%	\$ 21	\$ 22	-3.6%	0.21%	\$ 174	\$ 220	-20.9%
Total KY Excise Tax (0.5% of TAH)	0.20%	\$ 141	\$ 146	-3.6%	0.21%	\$ 1,161	\$ 1,468	-20.9%

eBet	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	1.29%	\$ 14,133	\$ 3,308	327.2%	0.23%	\$ 55,483	\$ 23,194	139.2%
Total Out-of-State Handle	0.82%	\$ 105,134	\$ 80,919	29.9%	0.67%	\$ 583,098	\$ 493,690	18.1%
Total Handle	0.86%	\$ 119,266	\$ 84,228	41.6%	0.57%	\$ 638,581	\$ 516,885	23.5%
Host Track (42.5% Allocation)	0.86%	\$ 253	\$ 179	41.6%	0.57%	\$ 1,357	\$ 1,098	23.5%
Purse (42.5% Allocation)	0.86%	\$ 253	\$ 179	41.6%	0.57%	\$ 1,357	\$ 1,098	23.5%
KY General Fund (15% Allocation)	0.86%	\$ 89	\$ 63	41.6%	0.57%	\$ 479	\$ 388	23.5%
Total KY Excise Tax (0.5% of TAH)	0.86%	\$ 596	\$ 421	41.6%	0.57%	\$ 3,193	\$ 2,584	23.5%

Horse Races Now	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%		\$ 495	-100.0%	0.00%	\$ 1,127	\$ 495	127.7%
Total Out-of-State Handle	0.00%		\$ 194	-100.0%	0.00%	\$ 3,699	\$ 194	1806.6%
Total Handle	0.00%		\$ 689	-100.0%	0.00%	\$ 4,826	\$ 689	600.4%
Host Track (42.5% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 10	\$ 1	600.4%
Purse (42.5% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 10	\$ 1	600.4%
KY General Fund (15% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 4	\$ 1	600.4%
Total KY Excise Tax (0.5% of TAH)	0.00%		\$ 3	-100.0%	0.00%	\$ 24	\$ 3	600.4%

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

Lien Games	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.01%	\$ 115	\$ 880	-86.9%	0.02%	\$ 4,385	\$ 5,985	-26.7%
Total Out-of-State Handle	0.04%	\$ 4,626	\$ 20,268	-77.2%	0.08%	\$ 72,721	\$ 120,654	-39.7%
Total Handle	0.03%	\$ 4,742	\$ 21,148	-77.6%	0.07%	\$ 77,106	\$ 126,639	-39.1%
Host Track (42.5% Allocation)	0.03%	\$ 10	\$ 45	-77.6%	0.07%	\$ 164	\$ 269	-39.1%
Purse (42.5% Allocation)	0.03%	\$ 10	\$ 45	-77.6%	0.07%	\$ 164	\$ 269	-39.1%
KY General Fund (15% Allocation)	0.03%	\$ 4	\$ 16	-77.6%	0.07%	\$ 58	\$ 95	-39.1%
Total KY Excise Tax (0.5% of TAH)	0.03%	\$ 24	\$ 106	-77.6%	0.07%	\$ 386	\$ 633	-39.1%

NYRAbets	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	1.27%	\$ 13,880	\$ 5,227	165.6%	1.07%	\$ 257,760	\$ 158,345	62.8%
Total Out-of-State Handle	1.94%	\$ 247,170	\$ 97,653	153.1%	2.11%	\$ 1,849,193	\$ 922,797	100.4%
Total Handle	1.89%	\$ 261,049	\$ 102,879	153.7%	1.89%	\$ 2,106,953	\$ 1,081,143	94.9%
Host Track (42.5% Allocation)	1.89%	\$ 555	\$ 219	153.7%	1.89%	\$ 4,477	\$ 2,297	94.9%
Purse (42.5% Allocation)	1.89%	\$ 555	\$ 219	153.7%	1.89%	\$ 4,477	\$ 2,297	94.9%
KY General Fund (15% Allocation)	1.89%	\$ 196	\$ 77	153.7%	1.89%	\$ 1,580	\$ 811	94.9%
Total KY Excise Tax (0.5% of TAH)	1.89%	\$ 1,305	\$ 514	153.7%	1.89%	\$ 10,535	\$ 5,406	94.9%

TVG	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	34.93%	\$ 381,188	\$ 334,915	13.8%	25.46%	\$ 6,121,777	\$ 4,835,532	26.6%
Total Out-of-State Handle	33.16%	\$ 4,227,981	\$ 3,706,847	14.1%	32.64%	\$ 28,593,551	\$ 27,392,951	4.4%
Total Handle	33.30%	\$ 4,609,169	\$ 4,041,762	14.0%	31.09%	\$ 34,715,329	\$ 32,228,482	7.7%
Host Track (42.5% Allocation)	33.30%	\$ 9,794	\$ 8,589	14.0%	31.09%	\$ 73,770	\$ 68,486	7.7%
Purse (42.5% Allocation)	33.30%	\$ 9,794	\$ 8,589	14.0%	31.09%	\$ 73,770	\$ 68,486	7.7%
KY General Fund (15% Allocation)	33.30%	\$ 3,457	\$ 3,031	14.0%	31.09%	\$ 26,036	\$ 24,171	7.7%
Total KY Excise Tax (0.5% of TAH)	33.30%	\$ 23,046	\$ 20,209	14.0%	31.09%	\$ 173,577	\$ 161,142	7.7%

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

TwinSpires	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	56.73%	\$ 619,115	\$ 503,099	23.1%	56.83%	\$ 13,666,082	\$ 11,718,154	16.6%
Total Out-of-State Handle	49.98%	\$ 6,372,162	\$ 5,646,480	12.9%	51.02%	\$ 44,693,664	\$ 41,781,353	7.0%
Total Handle	50.51%	\$ 6,991,277	\$ 6,149,579	13.7%	52.27%	\$ 58,359,746	\$ 53,499,507	9.1%
Host Track (42.5% Allocation)	50.51%	\$ 14,856	\$ 13,068	13.7%	52.27%	\$ 124,014	\$ 113,686	9.1%
Purse (42.5% Allocation)	50.51%	\$ 14,856	\$ 13,068	13.7%	52.27%	\$ 124,014	\$ 113,686	9.1%
KY General Fund (15% Allocation)	50.51%	\$ 5,243	\$ 4,612	13.7%	52.27%	\$ 43,770	\$ 40,125	9.1%
Total KY Excise Tax (0.5% of TAH)	50.51%	\$ 34,956	\$ 30,748	13.7%	52.27%	\$ 291,799	\$ 267,498	9.1%

Watch and Wager	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.05%	\$ 547	\$ 140	290.5%	0.11%	\$ 26,227	\$ 5,479	378.7%
Total Out-of-State Handle	0.04%	\$ 5,664	\$ 8,850	-36.0%	0.09%	\$ 81,474	\$ 61,215	33.1%
Total Handle	0.04%	\$ 6,211	\$ 8,990	-30.9%	0.10%	\$ 107,702	\$ 66,693	61.5%
Host Track (42.5% Allocation)	0.04%	\$ 13	\$ 19	-30.9%	0.10%	\$ 229	\$ 142	61.5%
Purse (42.5% Allocation)	0.04%	\$ 13	\$ 19	-30.9%	0.10%	\$ 229	\$ 142	61.5%
KY General Fund (15% Allocation)	0.04%	\$ 5	\$ 7	-30.9%	0.10%	\$ 81	\$ 50	61.5%
Total KY Excise Tax (0.5% of TAH)	0.04%	\$ 31	\$ 45	-30.9%	0.10%	\$ 539	\$ 333	61.5%

Xpressbet	% of Total	Dec-18	Dec-17	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	5.64%	\$ 61,569	\$ 113,434	-45.7%	16.13%	\$ 3,879,795	\$ 2,532,121	53.2%
Total Out-of-State Handle	13.81%	\$ 1,760,594	\$ 1,407,511	25.1%	13.16%	\$ 11,529,631	\$ 8,673,894	32.9%
Total Handle	13.16%	\$ 1,822,162	\$ 1,520,945	19.8%	13.80%	\$ 15,409,426	\$ 11,206,016	37.5%
Host Track (42.5% Allocation)	13.16%	\$ 3,872	\$ 3,232	19.8%	13.80%	\$ 32,745	\$ 23,813	37.5%
Purse (42.5% Allocation)	13.16%	\$ 3,872	\$ 3,232	19.8%	13.80%	\$ 32,745	\$ 23,813	37.5%
KY General Fund (15% Allocation)	13.16%	\$ 1,367	\$ 1,141	19.8%	13.80%	\$ 11,557	\$ 8,405	37.5%
Total KY Excise Tax (0.5% of TAH)	13.16%	\$ 9,111	\$ 7,605	19.8%	13.80%	\$ 77,047	\$ 56,030	37.5%

Kentucky Historical Horse Racing Report for December, 2018

	December-18	December-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 167,290,307	\$ 87,607,914	91.0%	\$ 790,159,163	\$ 507,164,694	55.8%
Less: Returned to Public	\$ 152,730,803	\$ 80,533,489	89.6%	\$ 723,525,748	\$ 467,183,526	54.9%
Less: Breakage	\$ 107,889	\$ 68,114		\$ 486,399	\$ 356,553	
Less: Settlement	\$ 431,221	\$ 133,121		\$ 1,163,774	\$ 195,055	
Gross Commission	<u>\$ 14,020,394</u>	<u>\$ 6,873,190</u>	104.0%	<u>\$ 64,983,242</u>	<u>\$ 39,429,560</u>	64.8%
TB Development Fund (See Note 1)	\$ 1,152,483	\$ 560,218	105.7%	\$ 5,378,127	\$ 3,279,073	64.0%
SB Development Fund (See Note 2)	\$ 136,259	\$ 129,122	5.5%	\$ 730,756	\$ 699,550	4.5%
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)	\$ 1,220,613	\$ 624,779	95.4%	\$ 4,453,505	\$ 2,338,848	90.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 2,509,355</u>	<u>\$ 1,314,119</u>	91.0%	<u>\$ 11,852,387</u>	<u>\$ 7,607,470</u>	55.8%
% of Gross Commission	17.9%	19.1%		18.2%	19.3%	
Net Commission + Breakage	\$ 11,618,928	\$ 5,627,185	106.5%	\$ 53,617,255	\$ 32,178,643	66.6%
% of Total Handle	6.95%	6.42%		6.79%	6.34%	
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Number of HHR Terminals	2,734	1,830	49.4%	2,734	1,830	49.4%
Average Daily Handle	\$ 5,530,258	\$ 2,888,173	91.5%	\$ 4,788,843	\$ 2,766,353	73.1%
Handle / Day / Machine	\$ 2,023	\$ 1,578	28.2%	\$ 1,752	\$ 1,012	73.1%
Gross Commission / Day / Machine	\$ 170	\$ 124	36.9%	\$ 144	\$ 118	22.6%

	December-18	Nov-18	% Change	Total Handle	Since Inception
Total Handle	\$ 167,290,307	\$ 151,382,482	10.5%	Total Handle	\$4,541,135,722
Total Kentucky Excise Tax	\$ 2,509,355	\$ 2,270,737	10.5%	Total Kentucky Excise Tax	\$68,117,036
Average Daily Handle	\$ 5,530,258	\$ 5,046,083	9.6%	Total KY General Fund	\$23,631,583

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 December, 2018

	December-18	December-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 57,891,732	-	-	\$ 179,427,482	-	-
Less: Returned to Public	\$ 52,268,654	-	-	\$ 161,564,467	-	-
Less: Breakage	\$ 0	-		\$ 0	-	
Less: Settlement	\$ 93,156	-		\$ 517,347	-	
Gross Commission	<u>\$ 5,529,922</u>	<u>-</u>	-	<u>\$ 17,345,668</u>	<u>-</u>	-
TB Development Fund (See Note 1)	\$ 434,188	-	-	\$ 1,345,706	-	-
SB Development Fund (See Note 2)	-	-	-	\$ -	-	-
Equine Industry Program (See Note 3)	-	-	-	\$ 52,856	-	-
Equine Drug Research (See Note 4)	-	-	-	\$ 26,021	-	-
Higher Education Fund (See Note 4)	-	-	-	\$ 26,022	-	-
Kentucky General Fund (Note 5)	\$ 434,188	-	-	\$ 1,240,807	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 868,376</u>	<u>-</u>	-	<u>\$ 2,691,412</u>	<u>-</u>	-
% of Gross Commission	15.7%	-		15.5%	-	
Net Commission + Breakage	\$ 4,661,546	-	-	\$ 14,654,256	-	-
% of Total Handle	8.05%	-		8.17%	-	
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Number of HHR Terminals	900	-	-	900	-	-
Average Daily Handle	\$ 1,867,475	-	-	\$ 1,602,031	-	-
Handle / Day / Machine	\$ 2,075	-	-	\$ 1,780	-	-
Gross Commission / Day / Machine	\$ 198	-	-	\$ 172	-	-

	December-18	Nov-18	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 57,891,732	\$ 49,804,893	16.2%	Total Handle	\$179,427,482
Total Kentucky Excise Tax	\$ 868,376	\$ 747,073	16.2%	Total Kentucky Excise Tax	\$2,691,412
Average Daily Handle	\$ 1,867,475	\$ 1,660,163	12.5%	Total KY General Fund	\$1,240,807

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 December, 2018

	December-18	December-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 8,020,066	\$ 6,794,849	18.0%	\$ 44,959,245	\$ 39,712,285	13.2%
Less: Returned to Public	\$ 7,455,897	\$ 6,343,942	17.5%	\$ 41,421,242	\$ 36,397,627	13.8%
Less: Breakage	\$ 914	\$ 791		\$ 3,972	\$ 4,349	
Less: Settlement	\$ (76,741)	\$ (97,573)		\$ (49,330)	\$ 144,779	
Gross Commission	<u>\$ 639,995</u>	<u>\$ 547,689</u>	16.9%	<u>\$ 3,583,361</u>	<u>\$ 3,165,530</u>	13.2%
TB Development Fund (See Note 1)	\$ 60,150	\$ 50,961	18.0%	\$ 337,194	\$ 297,842	13.2%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 45,123	\$ 50,896	-11.3%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 22,214	\$ 25,028	-11.2%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 22,214	\$ 25,028	-11.2%
Kentucky General Fund (Note 5)	<u>\$ 60,150</u>	<u>\$ 50,961</u>	18.0%	<u>\$ 247,643</u>	<u>\$ 196,891</u>	25.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 120,301</u>	<u>\$ 101,923</u>	18.0%	<u>\$ 674,389</u>	<u>\$ 595,684</u>	13.2%
% of Gross Commission	18.8%	18.6%		18.8%	18.8%	
Net Commission + Breakage	\$ 520,609	\$ 446,557	16.6%	\$ 2,912,944	\$ 2,574,195	13.2%
% of Total Handle	6.49%	6.57%		6.48%	6.48%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 267,336	\$ 219,189	22.0%	\$ 247,029	\$ 215,828	14.5%
Handle / Day / Machine	\$ 1,493	\$ 1,225	22.0%	\$ 1,380	\$ 1,206	14.5%
Gross Commission / Day / Machine	\$ 119	\$ 99	20.7%	\$ 110	\$ 96	14.4%
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	December-18	Nov-18	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 8,020,066	\$ 7,152,456	12.1%	Total Handle		\$376,483,918
Total Kentucky Excise Tax	\$ 120,301	\$ 107,287	12.1%	Total Kentucky Excise Tax		\$5,647,259
Average Daily Handle	\$ 267,336	\$ 238,415	12.1%	Total KY General Fund		\$1,960,494

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 December, 2018

	December-18	December-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 27,251,755	\$ 25,824,460	5.5%	\$ 146,151,133	\$ 139,909,902	4.5%
Less: Returned to Public	\$ 24,911,807	\$ 23,903,962	4.2%	\$ 133,980,005	\$ 129,330,861	3.6%
Less: Breakage	\$ 92,499	\$ 60,368		\$ 421,068	\$ 285,100	
Less: Settlement	\$ 227,699	\$ (32,872)		\$ 887,340	\$ 9,576	
Gross Commission	<u>\$ 2,019,750</u>	<u>\$ 1,893,002</u>	6.7%	<u>\$ 10,862,720</u>	<u>\$ 10,284,366</u>	5.6%
TB Development Fund (See Note 1)	\$ 102,194	\$ 96,842	5.5%	\$ 548,067	\$ 524,662	4.5%
SB Development Fund (See Note 2)	\$ 136,259	\$ 129,122	5.5%	\$ 730,756	\$ 699,550	4.5%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 136,605	\$ 176,327	-22.5%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 67,251	\$ 86,698	-22.4%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 67,251	\$ 86,698	-22.4%
Kentucky General Fund (Note 5)	\$ 170,323	\$ 161,403	5.5%	\$ 642,337	\$ 524,715	22.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 408,776</u>	<u>\$ 387,367</u>	5.5%	<u>\$ 2,192,267</u>	<u>\$ 2,098,649</u>	4.5%
% of Gross Commission	20.2%	20.5%		20.2%	20.4%	
Net Commission + Breakage	\$ 1,703,472	\$ 1,566,003	8.8%	\$ 9,091,522	\$ 8,470,817	7.3%
% of Total Handle	6.25%	6.06%		6.22%	6.05%	
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Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 908,392	\$ 860,815	5.5%	\$ 798,640	\$ 764,535	4.5%
Handle / Day / Machine	\$ 1,007	\$ 954	5.5%	\$ 885	\$ 848	4.5%
Gross Commission / Day / Machine	\$ 75	\$ 70	6.7%	\$ 66	\$ 62	5.6%

	December-18	Nov-18	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 27,251,755	\$ 25,918,274	5.1%	Total Handle	\$863,518,123
Total Kentucky Excise Tax	\$ 408,776	\$ 388,774	5.1%	Total Kentucky Excise Tax	\$12,952,772
Average Daily Handle	\$ 908,392	\$ 863,942	5.1%	Total KY General Fund	\$4,157,157

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 December, 2018

	December-18	December-17	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 74,126,754	\$ 54,988,606	34.8%	\$ 419,621,302	\$ 327,542,507	28.1%
Less: Returned to Public	\$ 68,094,444	\$ 50,285,585	35.4%	\$ 386,560,034	\$ 301,455,039	28.2%
Less: Breakage	\$ 14,475	\$ 6,955		\$ 61,359	\$ 67,104	
Less: Settlement	\$ 187,108	\$ 263,567		\$ (191,584)	\$ 40,700	
Gross Commission	<u>\$ 5,830,728</u>	<u>\$ 4,432,499</u>	31.5%	<u>\$ 33,191,494</u>	<u>\$ 25,979,664</u>	27.8%
TB Development Fund (See Note 1)	\$ 555,951	\$ 412,415	34.8%	\$ 3,147,160	\$ 2,456,569	28.1%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 415,416	\$ 422,778	-1.7%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 204,513	\$ 208,275	-1.8%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 204,513	\$ 208,275	-1.8%
Kentucky General Fund (Note 5)	<u>\$ 555,951</u>	<u>\$ 412,415</u>	34.8%	<u>\$ 2,322,718</u>	<u>\$ 1,617,242</u>	43.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,111,901</u>	<u>\$ 824,829</u>	34.8%	<u>\$ 6,294,320</u>	<u>\$ 4,913,138</u>	28.1%
% of Gross Commission	19.1%	18.6%		19.0%	18.9%	
Net Commission + Breakage	\$ 4,733,302	\$ 3,614,625	30.9%	\$ 26,958,533	\$ 21,133,631	27.6%
% of Total Handle	6.39%	6.57%		6.42%	6.45%	
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Number of HHR Terminals	753	749	0.5%	753	749	0.5%
Average Daily Handle	\$ 2,470,892	\$ 1,832,954	34.8%	\$ 2,293,013	\$ 1,789,850	28.1%
Handle / Day / Machine	\$ 3,281	\$ 2,447	34.1%	\$ 3,045	\$ 2,390	27.4%
Gross Commission / Day / Machine	\$ 258	\$ 197	30.8%	\$ 241	\$ 190	27.1%
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	December-18	Nov-18	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 74,126,754	\$ 68,506,859	8.2%	Total Handle		\$3,121,706,199
Total Kentucky Excise Tax	\$ 1,111,901	\$ 1,027,603	8.2%	Total Kentucky Excise Tax		\$46,825,593
Average Daily Handle	\$ 2,470,892	\$ 2,283,562	8.2%	Total KY General Fund		\$16,273,125

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.