

Kentucky Pari-Mutuel Excise Tax and BIF by Source For Fiscal Year 2019 (Through March 2019)

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 FY-19		
	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	% of Fund Total	FY-19	Total Excise Tax	
Live	\$266,700	2.3%	\$17,362	1.4%			\$73,898	9.7%	\$36,949	8.4%	\$36,949	8.4%	\$177,800	100.0%					\$125,849	1.3%	\$735,506	3.0%	
Blue Grass Downs																							
Churchill Downs	\$79,040	0.7%					\$21,077	2.8%	\$10,539	2.4%	\$10,539	2.4%	\$52,693	29.6%					\$36,885	0.4%	\$210,773	0.9%	
Ellis Park	\$30,979	0.3%					\$8,261	1.1%	\$4,130	0.9%	\$4,130	0.9%	\$20,652	11.6%					\$14,457	0.1%	\$82,610	0.3%	
Keeneland	\$123,149	1.1%					\$32,840	4.3%	\$16,420	3.7%	\$16,420	3.7%	\$82,099	46.2%					\$57,470	0.6%	\$328,397	1.3%	
Kentucky Downs	\$8,387	0.1%					\$2,237	0.3%	\$1,118	0.3%	\$1,118	0.3%	\$5,591	3.1%					\$3,914	0.0%	\$22,366	0.1%	
The Red Mile			\$17,362	1.4%			\$2,778	0.4%	\$1,389	0.3%	\$1,389	0.3%							\$1,389	0.0%	\$24,307	0.1%	
Thunder Ridge																							
Turfway Park	\$25,145	0.2%					\$6,705	0.9%	\$3,353	0.8%	\$3,353	0.8%	\$16,763	9.4%					\$11,734	0.1%	\$67,053	0.3%	
Simulcast	\$1,607,253	14.1%	\$40,702	3.3%	\$10,977	100.0%	\$41,473	5.4%	\$82,947	18.9%	\$82,947	18.9%							\$622,099	6.4%	\$2,488,398	10.1%	
Blue Grass Downs																							
Churchill Downs	\$434,580	3.8%	\$2,101	0.2%	\$3,678	33.5%	\$11,009	1.4%	\$22,018	5.0%	\$22,018	5.0%							\$165,135	1.7%	\$660,538	2.7%	
Ellis Park	\$224,379	2.0%	\$20,261	1.7%	\$50	0.5%	\$6,117	0.8%	\$12,235	2.8%	\$12,235	2.8%							\$91,759	1.0%	\$367,035	1.5%	
Keeneland	\$514,729	4.5%			\$2,076	18.9%	\$12,920	1.7%	\$25,840	5.9%	\$25,840	5.9%							\$193,802	2.0%	\$775,208	3.1%	
Kentucky Downs	\$157,576	1.4%	\$11,190	0.9%	\$3,637	33.1%	\$4,310	0.6%	\$8,620	2.0%	\$8,620	2.0%							\$64,651	0.7%	\$258,604	1.0%	
The Red Mile																							
Thunder Ridge																							
Turfway Park	\$275,988	2.4%	\$7,151	0.6%	\$1,536	14.0%	\$7,117	0.9%	\$14,234	3.2%	\$14,234	3.2%							\$106,753	1.1%	\$427,012	1.7%	
ADW														\$330,900	100.0%	\$330,900	100.0%			\$116,788	1.2%	\$778,588	3.1%
AmWest Entertainment																\$816	0.2%	\$816	0.2%	\$288	0.0%	\$1,920	0.0%
eBet Technologies																\$1,938	0.6%	\$1,938	0.6%	\$684	0.0%	\$4,559	0.0%
Horse Races Now																\$10	0.0%	\$10	0.0%	\$4	0.0%	\$24	0.0%
Lien Games																\$248	0.1%	\$248	0.1%	\$88	0.0%	\$584	0.0%
NYRA Bets																\$5,537	1.7%	\$5,537	1.7%	\$1,954	0.0%	\$13,027	0.1%
TVG																\$104,225	31.5%	\$104,225	31.5%	\$36,785	0.4%	\$245,236	1.0%
TwinSpires																\$172,838	52.2%	\$172,838	52.2%	\$61,002	0.6%	\$406,677	1.6%
Watch And Wager																\$278	0.1%	\$278	0.1%	\$98	0.0%	\$655	0.0%
XpressBet																\$45,010	13.6%	\$45,010	13.6%	\$15,886	0.2%	\$105,905	0.4%
HHR	\$9,497,244	83.5%	\$1,159,405	95.2%			\$650,000	84.9%	\$320,000	72.7%	\$320,000	72.7%							\$8,786,947	91.0%	\$20,733,597	83.8%	
Derby City Gaming	\$3,051,766	26.8%					\$52,856	6.9%	\$26,021	5.9%	\$26,022	5.9%							\$2,946,867	30.5%	\$6,103,532	24.7%	
Ellis Park	\$529,249	4.7%					\$45,123	5.9%	\$22,214	5.0%	\$22,214	5.0%							\$439,698	4.6%	\$1,058,499	4.3%	
Keeneland/Red Mile	\$869,554	7.6%	\$1,159,405	95.2%			\$136,605	17.8%	\$67,251	15.3%	\$67,251	15.3%							\$1,178,149	12.2%	\$3,478,216	14.1%	
Kentucky Downs	\$5,046,675	44.4%					\$415,416	54.3%	\$204,513	46.5%	\$204,513	46.5%							\$4,222,233	43.7%	\$10,093,349	40.8%	
Grand Total	\$11,371,197	100.0%	\$1,217,470	100.0%	\$10,977	100.0%	\$765,371	100.0%	\$439,896	100.0%	\$439,896	100.0%	\$177,800	100.0%	\$330,900	100.0%	\$330,900	100.0%	\$9,651,683	100.0%	\$24,736,089	100.0%	



Kentucky Handle and Excise Tax Report for March, 2019

	March-19	March-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	14	15	-6.7%	172	176	-2.3%
On-Track Live Handle	\$ 1,170,072	\$ 1,381,052	-15.3%	\$ 36,948,924	\$ 39,298,258	-6.0%
On-Track Simulcast Handle	\$ 12,108,118	\$ 12,865,866	-5.9%	\$ 99,884,906	\$ 108,314,312	-7.8%
Kentucky Resident ADW Handle	\$ 16,449,746	\$ 16,096,641	2.2%	\$ 155,717,683	\$ 142,232,929	9.5%
Historical Horse Racing Handle	\$ 234,015,320	\$ 115,909,601	101.9%	\$ 1,382,239,780	\$ 793,198,783	74.3%
Total Taxable Handle	\$ 263,743,257	\$ 146,253,160	80.3%	\$ 1,674,791,293	\$ 1,083,044,282	54.6%
TB Development Fund	\$ 1,833,697	\$ 981,770	86.8%	\$ 11,371,197	\$ 7,156,492	58.9%
SB Development Fund	\$ 173,696	\$ 155,511	11.7%	\$ 1,217,470	\$ 1,133,638	7.4%
QH/Arabian Development Fund	\$ 1,520	\$ 1,351	12.5%	\$ 10,977	\$ 13,939	-21.2%
Backside Improvement Fund	\$ 5,850	\$ 6,905	-15.3%	\$ 177,800	\$ 189,692	-6.3%
Equine Industry Program	\$ 7,409	\$ 8,292	-10.6%	\$ 765,371	\$ 773,212	-1.0%
Equine Drug Research	\$ 11,307	\$ 12,440	-9.1%	\$ 439,896	\$ 448,529	-1.9%
Higher Education Fund	\$ 11,307	\$ 12,440	-9.1%	\$ 439,896	\$ 448,529	-1.9%
ADW Host Track Allocation (Note 1)	\$ 34,956	\$ 34,205	2.2%	\$ 330,900	\$ 302,245	9.5%
ADW Purse Allocation (Note 1)	\$ 34,956	\$ 34,205	2.2%	\$ 330,900	\$ 302,245	9.5%
KY General Fund	\$ 1,805,292	\$ 931,398	93.8%	\$ 9,651,683	\$ 5,300,124	82.1%
Total KY Excise Tax	\$ 3,919,990	\$ 2,178,517	79.9%	\$ 24,736,089	\$ 16,068,645	53.9%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for March, 2019

Live Racing

	March-19	March-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	14	15	-6.7%	172	176	-2.3%
On-Track Handle on All Kentucky Races (OTH)	\$ 1,170,072	\$ 1,381,052	-15.3%	\$ 36,948,924	\$ 39,298,258	-6.0%
Less: Return to Public	\$ 930,228	\$ 1,099,820		\$ 29,623,358	\$ 31,270,911	
Less: Breakage	\$ 9,793	\$ 8,377		\$ 241,879	\$ 255,936	
Gross Commission	<u>\$ 230,051</u>	<u>\$ 272,855</u>	-15.7%	<u>\$ 7,083,686</u>	<u>\$ 7,771,411</u>	-8.8%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 8,776	\$ 10,358	-15.3%	\$ 266,700	\$ 284,537	-6.3%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 17,362	\$ 16,999	2.1%
Equine Industry Program (0.2% of OTH)	\$ 2,340	\$ 2,762	-15.3%	\$ 73,898	\$ 78,597	-6.0%
Equine Drug Research (0.1% of OTH)	\$ 1,170	\$ 1,381	-15.3%	\$ 36,949	\$ 39,298	-6.0%
Higher Education Fund (0.1% of OTH)	\$ 1,170	\$ 1,381	-15.3%	\$ 36,949	\$ 39,298	-6.0%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 4,095	\$ 4,834	-15.3%	\$ 125,849	\$ 134,144	-6.2%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 17,551</u>	<u>\$ 20,716</u>	-15.3%	<u>\$ 557,706</u>	<u>\$ 592,874</u>	-5.9%
% of Gross Commission	7.63%	7.59%		7.87%	7.63%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 5,850	\$ 6,905	-15.3%	\$ 177,800	\$ 189,692	-6.3%
Net Commission	\$ 206,650	\$ 245,234	-15.7%	\$ 6,348,180	\$ 6,988,845	-9.2%
% of On-Track Handle	17.66%	17.76%		17.18%	17.78%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 392,636	\$ 496,570	-20.9%	\$ 8,544,376	\$ 9,475,726	-9.8%
Kentucky Licensed ADW's	\$ 866,203	\$ 850,237	1.9%	\$ 26,067,123	\$ 21,138,914	23.3%
Other Sources	\$ 16,176,935	\$ 20,379,378	-20.6%	\$ 377,229,170	\$ 337,699,789	11.7%
All Sources Handle on Live Racing	<u>\$ 18,605,846</u>	<u>\$ 23,107,238</u>	-19.5%	<u>\$ 448,789,592</u>	<u>\$ 407,612,687</u>	10.1%
Average Daily Handle - On Track	\$ 83,577	\$ 92,070	-9.2%	\$ 214,819	\$ 223,286	-3.8%
Average Daily Handle - All Sources	\$ 1,328,989	\$ 1,540,483	-13.7%	\$ 2,609,242	\$ 2,315,981	12.7%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 10,134,529	\$ 11,183,814	-9.4%	\$ 83,041,623	\$ 89,932,010	-7.7%
Standardbred Simulcast Handle (SBSH)	\$ 1,876,993	\$ 1,593,857	17.8%	\$ 16,170,944	\$ 17,461,942	-7.4%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 96,595	\$ 88,195	9.5%	\$ 672,338	\$ 920,360	-26.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 12,108,118</u>	<u>\$ 12,865,866</u>	-5.9%	<u>\$ 99,884,906</u>	<u>\$ 108,314,312</u>	-7.8%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 196,657	\$ 215,406	-8.7%	\$ 1,607,253	\$ 1,729,721	-7.1%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,563	\$ 4,422	3.2%	\$ 40,702	\$ 40,962	-0.6%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,520	\$ 1,351	12.5%	\$ 10,977	\$ 13,939	-21.2%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,068	\$ 5,529	-8.3%	\$ 41,473	\$ 44,616	-7.0%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 10,137	\$ 11,059	-8.3%	\$ 82,947	\$ 89,231	-7.0%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 10,137	\$ 11,059	-8.3%	\$ 82,947	\$ 89,231	-7.0%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 76,027	\$ 82,942	-8.3%	\$ 622,099	\$ 669,233	-7.0%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 304,110</u>	<u>\$ 331,768</u>	-8.3%	<u>\$ 2,488,398</u>	<u>\$ 2,676,933</u>	-7.0%

Blue Grass Downs Live and Simulcast Wagering Report for March, 2019
Live Racing

	<u>March-19</u>	<u>March-18</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)	\$ 301,679	\$ 413,504	-27.0%	\$ 2,678,988	\$ 3,126,308	-14.3%
Standardbred Simulcast Handle (SBSH)	\$ 828			\$ 60,212	\$ 56,394	6.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,798	\$ 2,241	-19.7%	\$ 9,419	\$ 11,420	-17.5%
All-Breed Total Simulcast Handle (TSH)	\$ 304,305	\$ 415,744	-26.8%	\$ 2,748,618	\$ 3,194,122	-13.9%

Churchill Downs Live and Simulcast Wagering Report for March, 2019

Live Racing

	March-19	March-18	% 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				\$ 127,422,416	\$ 111,928,683	13.8%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 150,142,883	\$ 133,494,404	12.5%
Average Daily Handle - On Track				\$ 351,288	\$ 344,170	2.1%
Average Daily Handle - All Sources				\$ 5,004,763	\$ 4,171,700	20.0%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,747,696	\$ 2,842,974	-3.4%	\$ 21,729,011	\$ 24,249,778	-10.4%
Standardbred Simulcast Handle (SBSH)	\$ 21,525	\$ 17,739	21.3%	\$ 105,055	\$ 76,397	37.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 10,679	\$ 10,519	1.5%	\$ 183,879	\$ 172,017	6.9%
All-Breed Total Simulcast Handle (TSH)	\$ 2,779,900	\$ 2,871,232	-3.2%	\$ 22,017,945	\$ 24,498,192	-10.1%
TB Development Fund (2% of TBSH)	\$ 54,954	\$ 56,859	-3.4%	\$ 434,580	\$ 484,996	-10.4%
SB Development Fund (2% of SBSH)	\$ 431	\$ 355	21.3%	\$ 2,101	\$ 1,528	37.5%
QH/Other Development Fund (2% of QSHS)	\$ 214	\$ 210	1.5%	\$ 3,678	\$ 3,440	6.9%
Equine Industry Program (0.05% of TSH)	\$ 1,390	\$ 1,436	-3.2%	\$ 11,009	\$ 12,249	-10.1%
Equine Drug Research (0.1% of TSH)	\$ 2,780	\$ 2,871	-3.2%	\$ 22,018	\$ 24,498	-10.1%
Higher Education Fund (0.1% of TSH)	\$ 2,780	\$ 2,871	-3.2%	\$ 22,018	\$ 24,498	-10.1%
KY General Fund (0.75% of TSH)	\$ 20,849	\$ 21,534	-3.2%	\$ 165,135	\$ 183,736	-10.1%
Total KY Excise Tax (3% of TSH)	\$ 83,397	\$ 86,137	-3.2%	\$ 660,538	\$ 734,946	-10.1%

Ellis Park Live and Simulcast Wagering Report for March, 2019
Live Racing

	March-19	March-18	% 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				\$ 30,645,772	\$ 31,335,171	-2.2%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 38,601,107	\$ 40,246,200	-4.1%
Average Daily Handle - On Track				\$ 142,431	\$ 154,325	-7.7%
Average Daily Handle - All Sources				\$ 1,331,073	\$ 1,298,265	2.5%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,289,571	\$ 1,281,388	0.6%	\$ 11,218,955	\$ 11,796,932	-4.9%
Standardbred Simulcast Handle (SBSH)	\$ 121,176	\$ 77,109	57.1%	\$ 1,013,040	\$ 849,100	19.3%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 778	-100.0%	\$ 2,518	\$ 51,556	-95.1%
All-Breed Total Simulcast Handle (TSH)	\$ 1,410,747	\$ 1,359,275	3.8%	\$ 12,234,513	\$ 12,697,588	-3.6%
TB Development Fund (2% of TBSH)	\$ 25,791	\$ 25,628	0.6%	\$ 224,379	\$ 235,939	-4.9%
SB Development Fund (2% of SBSH)	\$ 2,424	\$ 1,542	57.1%	\$ 20,261	\$ 16,982	19.3%
QH/Other Development Fund (2% of QSHS)		\$ 16	-100.0%	\$ 50	\$ 1,031	-95.1%
Equine Industry Program (0.05% of TSH)	\$ 705	\$ 680	3.8%	\$ 6,117	\$ 6,349	-3.6%
Equine Drug Research (0.1% of TSH)	\$ 1,411	\$ 1,359	3.8%	\$ 12,235	\$ 12,698	-3.6%
Higher Education Fund (0.1% of TSH)	\$ 1,411	\$ 1,359	3.8%	\$ 12,235	\$ 12,698	-3.6%
KY General Fund (0.75% of TSH)	\$ 10,581	\$ 10,195	3.8%	\$ 91,759	\$ 95,232	-3.6%
Total KY Excise Tax (3% of TSH)	\$ 42,322	\$ 40,778	3.8%	\$ 367,035	\$ 380,928	-3.6%

Keeneland Live and Simulcast Wagering Report for March, 2019
Live Racing

	March-19	March-18	% 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				\$ 114,982,761	\$ 93,124,764	23.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 142,590,259	\$ 119,974,192	18.9%
Average Daily Handle - On Track				\$ 965,875	\$ 1,034,287	-6.6%
Average Daily Handle - All Sources				\$ 8,387,662	\$ 7,057,305	18.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,127,523	\$ 3,299,011	-5.2%	\$ 25,736,457	\$ 26,275,178	-2.1%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 30,456	\$ 9,491	220.9%	\$ 103,801	\$ 101,643	2.1%
All-Breed Total Simulcast Handle (TSH)	\$ 3,157,979	\$ 3,308,502	-4.5%	\$ 25,840,258	\$ 26,376,822	-2.0%
TB Development Fund (2% of TBSH)	\$ 62,550	\$ 65,980	-5.2%	\$ 514,729	\$ 525,504	-2.1%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 609	\$ 190	220.9%	\$ 2,076	\$ 2,033	2.1%
Equine Industry Program (0.05% of TSH)	\$ 1,579	\$ 1,654	-4.5%	\$ 12,920	\$ 13,188	-2.0%
Equine Drug Research (0.1% of TSH)	\$ 3,158	\$ 3,309	-4.5%	\$ 25,840	\$ 26,377	-2.0%
Higher Education Fund (0.1% of TSH)	\$ 3,158	\$ 3,309	-4.5%	\$ 25,840	\$ 26,377	-2.0%
KY General Fund (0.75% of TSH)	\$ 23,685	\$ 24,814	-4.5%	\$ 193,802	\$ 197,826	-2.0%
Total KY Excise Tax (3% of TSH)	\$ 94,739	\$ 99,255	-4.5%	\$ 775,208	\$ 791,305	-2.0%

Kentucky Downs Live and Simulcast Wagering Report for March, 2019

Live Racing

	March-19	March-18	% 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				\$ 32,449,078	\$ 26,724,872	21.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 35,799,538	\$ 29,671,197	20.7%
Average Daily Handle - On Track				\$ 223,655	\$ 205,790	8.7%
Average Daily Handle - All Sources				\$ 7,159,908	\$ 5,934,239	20.7%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 919,705	\$ 1,159,592	-20.7%	\$ 7,878,792	\$ 8,965,638	-12.1%
Standardbred Simulcast Handle (SBSH)	\$ 53,384	\$ 99,271	-46.2%	\$ 559,494	\$ 725,742	-22.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 23,653	\$ 31,295	-24.4%	\$ 181,859	\$ 226,743	-19.8%
All-Breed Total Simulcast Handle (TSH)	\$ 996,742	\$ 1,290,158	-22.7%	\$ 8,620,144	\$ 9,918,123	-13.1%
TB Development Fund (2% of TBSH)	\$ 18,394	\$ 23,192	-20.7%	\$ 157,576	\$ 179,313	-12.1%
SB Development Fund (2% of SBSH)	\$ 1,068	\$ 1,985	-46.2%	\$ 11,190	\$ 14,515	-22.9%
QH/Other Development Fund (2% of QSHS)	\$ 473	\$ 626	-24.4%	\$ 3,637	\$ 4,535	-19.8%
Equine Industry Program (0.05% of TSH)	\$ 498	\$ 645	-22.7%	\$ 4,310	\$ 4,959	-13.1%
Equine Drug Research (0.1% of TSH)	\$ 997	\$ 1,290	-22.7%	\$ 8,620	\$ 9,918	-13.1%
Higher Education Fund (0.1% of TSH)	\$ 997	\$ 1,290	-22.7%	\$ 8,620	\$ 9,918	-13.1%
KY General Fund (0.75% of TSH)	\$ 7,476	\$ 9,676	-22.7%	\$ 64,651	\$ 74,386	-13.1%
Total KY Excise Tax (3% of TSH)	\$ 29,902	\$ 38,705	-22.7%	\$ 258,604	\$ 297,544	-13.1%

The Red Mile Live and Simulcast Wagering Report for March, 2019
Live Racing

	March-19	March-18	% 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				\$ 6,783,723	\$ 7,936,148	-14.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 8,442,377	\$ 9,565,655	-11.7%
Average Daily Handle - On Track				\$ 39,685	\$ 42,300	-6.2%
Average Daily Handle - All Sources				\$ 241,211	\$ 298,927	-19.3%

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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)						
Standardbred Simulcast Handle (SBSH)	\$ 1,648,027	\$ 1,372,753	20.1%	\$ 14,075,615	\$ 15,278,956	-7.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 18,790	\$ 18,420	2.0%	\$ 114,078	\$ 211,938	-46.2%
All-Breed Total Simulcast Handle (TSH)	\$ 1,666,818	\$ 1,391,173	19.8%	\$ 14,189,693	\$ 15,490,894	-8.4%

Thunder Ridge Live and Simulcast Wagering Report for March, 2019
Live Racing

	March-19	March-18	% 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 March, 2019
Live Racing

	March-19	March-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	14	15	-6.7%	56	54	3.7%
On-Track Handle (OTH)	\$ 1,170,072	\$ 1,381,052	-15.3%	\$ 3,352,648	\$ 3,528,974	-5.0%
Less: Return to Public	\$ 930,228	\$ 1,099,820		\$ 2,668,442	\$ 2,810,868	
Less: Breakage	\$ 9,793	\$ 8,377		\$ 23,936	\$ 21,888	
Gross Commission	\$ 230,051	\$ 272,855	-15.7%	\$ 660,269	\$ 696,219	-5.2%
TB Development Fund (0.75% of OTH)	\$ 8,776	\$ 10,358	-15.3%	\$ 25,145	\$ 26,467	-5.0%
Equine Industry Program (0.2% of OTH)	\$ 2,340	\$ 2,762	-15.3%	\$ 6,705	\$ 7,058	-5.0%
Equine Drug Research (0.1% of OTH)	\$ 1,170	\$ 1,381	-15.3%	\$ 3,353	\$ 3,529	-5.0%
Higher Education Fund (0.1% of OTH)	\$ 1,170	\$ 1,381	-15.3%	\$ 3,353	\$ 3,529	-5.0%
KY General Fund (0.35% of OTH)	\$ 4,095	\$ 4,834	-15.3%	\$ 11,734	\$ 12,351	-5.0%
Total KY Excise Tax (1.5% of OTH)	\$ 17,551	\$ 20,716	-15.3%	\$ 50,290	\$ 52,935	-5.0%
% of Gross Commission	7.63%	7.59%		7.62%	7.60%	
Backside Improvement Fund (0.5% of OTH)	\$ 5,850	\$ 6,905	-15.3%	\$ 16,763	\$ 17,645	-5.0%
Net Commission	\$ 206,650	\$ 245,234	-15.7%	\$ 593,216	\$ 625,639	-5.2%
% of On-Track Handle	17.66%	17.76%		17.69%	17.73%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 392,636	\$ 496,570	-20.9%	\$ 1,609,571	\$ 1,577,218	2.1%
Kentucky Licensed ADW's	\$ 866,203	\$ 850,237	1.9%	\$ 3,305,790	\$ 2,898,349	14.1%
Other Sources	\$ 16,176,935	\$ 20,379,378	-20.6%	\$ 64,945,419	\$ 66,650,151	-2.6%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 18,605,846	\$ 23,107,238	-19.5%	\$ 73,213,428	\$ 74,654,691	-1.9%
Average Daily Handle - On Track	\$ 83,577	\$ 92,070	-9.2%	\$ 59,869	\$ 65,351	-8.4%
Average Daily Handle - All Sources	\$ 1,328,989	\$ 1,540,483	-13.7%	\$ 1,307,383	\$ 1,382,494	-5.4%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,748,356	\$ 2,187,345	-20.1%	\$ 13,799,421	\$ 15,198,538	-9.2%
Standardbred Simulcast Handle (SBSH)	\$ 32,053	\$ 26,985	18.8%	\$ 357,528	\$ 396,869	-9.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 11,218	\$ 15,453	-27.4%	\$ 76,785	\$ 144,973	-47.0%
All-Breed Total Simulcast Handle (TSH)	\$ 1,791,628	\$ 2,229,783	-19.7%	\$ 14,233,735	\$ 15,740,379	-9.6%
TB Development Fund (2% of TBSH)	\$ 34,967	\$ 43,747	-20.1%	\$ 275,988	\$ 303,971	-9.2%
SB Development Fund (2% of SBSH)	\$ 641	\$ 540	18.8%	\$ 7,151	\$ 7,937	-9.9%
QH/Other Development Fund (2% of QSHS)	\$ 224	\$ 309	-27.4%	\$ 1,536	\$ 2,899	-47.0%
Equine Industry Program (0.05% of TSH)	\$ 896	\$ 1,115	-19.7%	\$ 7,117	\$ 7,870	-9.6%
Equine Drug Research (0.1% of TSH)	\$ 1,792	\$ 2,230	-19.7%	\$ 14,234	\$ 15,740	-9.6%
Higher Education Fund (0.1% of TSH)	\$ 1,792	\$ 2,230	-19.7%	\$ 14,234	\$ 15,740	-9.6%
KY General Fund (0.75% of TSH)	\$ 13,437	\$ 16,723	-19.7%	\$ 106,753	\$ 118,053	-9.6%
Total KY Excise Tax (3% of TSH)	\$ 53,749	\$ 66,893	-19.7%	\$ 427,012	\$ 472,211	-9.6%

Kentucky Resident Advance Deposit Wagering Report for March, 2019

	Mar-19	Mar-18	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 866,115	\$ 849,901	1.9%	\$ 26,066,639	\$ 21,138,266	23.3%
Total Out-of-State Handle	\$ 15,583,632	\$ 15,246,740	2.2%	\$ 129,651,044	\$ 121,094,663	7.1%
Total ADW Handle (TAH)	\$ 16,449,746	\$ 16,096,641	2.2%	\$ 155,717,683	\$ 142,232,929	9.5%
Host Track (42.5% Allocation)	\$ 34,956	\$ 34,205	2.2%	\$ 330,900	\$ 302,245	9.5%
Purse (42.5% Allocation)	\$ 34,956	\$ 34,205	2.2%	\$ 330,900	\$ 302,245	9.5%
KY General Fund (15% Allocation)	\$ 12,337	\$ 12,072	2.2%	\$ 116,788	\$ 106,675	9.5%
Total KY Excise Tax (0.5% of TAH)	\$ 82,249	\$ 80,483	2.2%	\$ 778,588	\$ 711,165	9.5%



Kentucky Resident Advance Deposit Wagering Report for March, 2019

AmWest Entertainment	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.09%	\$ 790	\$ 642	23.1%	0.14%	\$ 36,875	\$ 37,607	-1.9%
Total Out-of-State Handle	0.39%	\$ 60,760	\$ 46,303	31.2%	0.27%	\$ 347,207	\$ 407,850	-14.9%
Total Handle	0.37%	\$ 61,549	\$ 46,945	31.1%	0.25%	\$ 384,082	\$ 445,457	-13.8%
Host Track (42.5% Allocation)	0.37%	\$ 131	\$ 100	31.1%	0.25%	\$ 816	\$ 947	-13.8%
Purse (42.5% Allocation)	0.37%	\$ 131	\$ 100	31.1%	0.25%	\$ 816	\$ 947	-13.8%
KY General Fund (15% Allocation)	0.37%	\$ 46	\$ 35	31.1%	0.25%	\$ 288	\$ 334	-13.8%
Total KY Excise Tax (0.5% of TAH)	0.37%	\$ 308	\$ 235	31.1%	0.25%	\$ 1,920	\$ 2,227	-13.8%

eBet	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.58%	\$ 5,057	\$ 6,749	-25.1%	0.27%	\$ 71,323	\$ 32,418	120.0%
Total Out-of-State Handle	0.46%	\$ 71,789	\$ 97,419	-26.3%	0.65%	\$ 840,475	\$ 686,433	22.4%
Total Handle	0.47%	\$ 76,846	\$ 104,168	-26.2%	0.59%	\$ 911,798	\$ 718,851	26.8%
Host Track (42.5% Allocation)	0.47%	\$ 163	\$ 221	-26.2%	0.59%	\$ 1,938	\$ 1,528	26.8%
Purse (42.5% Allocation)	0.47%	\$ 163	\$ 221	-26.2%	0.59%	\$ 1,938	\$ 1,528	26.8%
KY General Fund (15% Allocation)	0.47%	\$ 58	\$ 78	-26.2%	0.59%	\$ 684	\$ 539	26.8%
Total KY Excise Tax (0.5% of TAH)	0.47%	\$ 384	\$ 521	-26.2%	0.59%	\$ 4,559	\$ 3,594	26.8%

Horse Races Now	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%		\$ 248	-100.0%	0.00%	\$ 1,127	\$ 797	41.4%
Total Out-of-State Handle	0.00%		\$ 194	-100.0%	0.00%	\$ 3,699	\$ 965	283.5%
Total Handle	0.00%		\$ 442	-100.0%	0.00%	\$ 4,826	\$ 1,762	174.0%
Host Track (42.5% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 10	\$ 4	174.0%
Purse (42.5% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 10	\$ 4	174.0%
KY General Fund (15% Allocation)	0.00%		\$ 0	-100.0%	0.00%	\$ 4	\$ 1	174.0%
Total KY Excise Tax (0.5% of TAH)	0.00%		\$ 2	-100.0%	0.00%	\$ 24	\$ 9	174.0%

Kentucky Resident Advance Deposit Wagering Report for March, 2019 (Cont)

Lien Games	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.03%	\$ 222	\$ 621	-64.2%	0.02%	\$ 5,420	\$ 7,134	-24.0%
Total Out-of-State Handle	0.10%	\$ 15,002	\$ 17,549	-14.5%	0.09%	\$ 111,411	\$ 163,846	-32.0%
Total Handle	0.09%	\$ 15,224	\$ 18,170	-16.2%	0.08%	\$ 116,831	\$ 170,980	-31.7%
Host Track (42.5% Allocation)	0.09%	\$ 32	\$ 39	-16.2%	0.08%	\$ 248	\$ 363	-31.7%
Purse (42.5% Allocation)	0.09%	\$ 32	\$ 39	-16.2%	0.08%	\$ 248	\$ 363	-31.7%
KY General Fund (15% Allocation)	0.09%	\$ 11	\$ 14	-16.2%	0.08%	\$ 88	\$ 128	-31.7%
Total KY Excise Tax (0.5% of TAH)	0.09%	\$ 76	\$ 91	-16.2%	0.08%	\$ 584	\$ 855	-31.7%

NYRAbets	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	1.02%	\$ 8,837	\$ 7,893	12.0%	1.07%	\$ 279,669	\$ 174,170	60.6%
Total Out-of-State Handle	0.71%	\$ 110,365	\$ 162,036	-31.9%	1.79%	\$ 2,325,797	\$ 1,335,416	74.2%
Total Handle	0.72%	\$ 119,203	\$ 169,929	-29.9%	1.67%	\$ 2,605,466	\$ 1,509,586	72.6%
Host Track (42.5% Allocation)	0.72%	\$ 253	\$ 361	-29.9%	1.67%	\$ 5,537	\$ 3,208	72.6%
Purse (42.5% Allocation)	0.72%	\$ 253	\$ 361	-29.9%	1.67%	\$ 5,537	\$ 3,208	72.6%
KY General Fund (15% Allocation)	0.72%	\$ 89	\$ 127	-29.9%	1.67%	\$ 1,954	\$ 1,132	72.6%
Total KY Excise Tax (0.5% of TAH)	0.72%	\$ 596	\$ 850	-29.9%	1.67%	\$ 13,027	\$ 7,548	72.6%

TVG	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	35.18%	\$ 304,693	\$ 337,380	-9.7%	26.23%	\$ 6,838,396	\$ 5,520,689	23.9%
Total Out-of-State Handle	33.20%	\$ 5,174,115	\$ 5,565,663	-7.0%	32.56%	\$ 42,208,898	\$ 41,890,586	0.8%
Total Handle	33.31%	\$ 5,478,808	\$ 5,903,043	-7.2%	31.50%	\$ 49,047,294	\$ 47,411,275	3.5%
Host Track (42.5% Allocation)	33.31%	\$ 11,642	\$ 12,544	-7.2%	31.50%	\$ 104,225	\$ 100,749	3.5%
Purse (42.5% Allocation)	33.31%	\$ 11,642	\$ 12,544	-7.2%	31.50%	\$ 104,225	\$ 100,749	3.5%
KY General Fund (15% Allocation)	33.31%	\$ 4,109	\$ 4,427	-7.2%	31.50%	\$ 36,785	\$ 35,558	3.5%
Total KY Excise Tax (0.5% of TAH)	33.31%	\$ 27,394	\$ 29,515	-7.2%	31.50%	\$ 245,236	\$ 237,056	3.5%

Kentucky Resident Advance Deposit Wagering Report for March, 2019 (Cont)

TwinSpires	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	56.57%	\$ 489,999	\$ 432,450	13.3%	56.68%	\$ 14,775,854	\$ 12,659,427	16.7%
Total Out-of-State Handle	54.18%	\$ 8,443,020	\$ 7,578,990	11.4%	51.34%	\$ 66,559,487	\$ 62,592,604	6.3%
Total Handle	54.30%	\$ 8,933,019	\$ 8,011,439	11.5%	52.23%	\$ 81,335,340	\$ 75,252,031	8.1%
Host Track (42.5% Allocation)	54.30%	\$ 18,983	\$ 17,024	11.5%	52.23%	\$ 172,838	\$ 159,911	8.1%
Purse (42.5% Allocation)	54.30%	\$ 18,983	\$ 17,024	11.5%	52.23%	\$ 172,838	\$ 159,911	8.1%
KY General Fund (15% Allocation)	54.30%	\$ 6,700	\$ 6,009	11.5%	52.23%	\$ 61,002	\$ 56,439	8.1%
Total KY Excise Tax (0.5% of TAH)	54.30%	\$ 44,665	\$ 40,057	11.5%	52.23%	\$ 406,677	\$ 376,260	8.1%

Watch and Wager	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.05%	\$ 438	\$ 758	-42.2%	0.10%	\$ 26,922	\$ 7,013	283.9%
Total Out-of-State Handle	0.07%	\$ 10,746	\$ 14,331	-25.0%	0.08%	\$ 104,130	\$ 91,549	13.7%
Total Handle	0.07%	\$ 11,185	\$ 15,089	-25.9%	0.08%	\$ 131,052	\$ 98,562	33.0%
Host Track (42.5% Allocation)	0.07%	\$ 24	\$ 32	-25.9%	0.08%	\$ 278	\$ 209	33.0%
Purse (42.5% Allocation)	0.07%	\$ 24	\$ 32	-25.9%	0.08%	\$ 278	\$ 209	33.0%
KY General Fund (15% Allocation)	0.07%	\$ 8	\$ 11	-25.9%	0.08%	\$ 98	\$ 74	33.0%
Total KY Excise Tax (0.5% of TAH)	0.07%	\$ 56	\$ 75	-25.9%	0.08%	\$ 655	\$ 493	33.0%

Xpressbet	% of Total	Mar-19	Mar-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	6.47%	\$ 56,079	\$ 63,161	-11.2%	15.46%	\$ 4,031,052	\$ 2,699,011	49.4%
Total Out-of-State Handle	10.89%	\$ 1,697,835	\$ 1,764,256	-3.8%	13.23%	\$ 17,149,942	\$ 13,925,415	23.2%
Total Handle	10.66%	\$ 1,753,913	\$ 1,827,416	-4.0%	13.60%	\$ 21,180,994	\$ 16,624,426	27.4%
Host Track (42.5% Allocation)	10.66%	\$ 3,727	\$ 3,883	-4.0%	13.60%	\$ 45,010	\$ 35,327	27.4%
Purse (42.5% Allocation)	10.66%	\$ 3,727	\$ 3,883	-4.0%	13.60%	\$ 45,010	\$ 35,327	27.4%
KY General Fund (15% Allocation)	10.66%	\$ 1,315	\$ 1,371	-4.0%	13.60%	\$ 15,886	\$ 12,468	27.4%
Total KY Excise Tax (0.5% of TAH)	10.66%	\$ 8,770	\$ 9,137	-4.0%	13.60%	\$ 105,905	\$ 83,122	27.4%

Kentucky Historical Horse Racing Report for March, 2019

	March-19	March-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 234,015,320	\$ 115,909,601	101.9%	\$1,382,239,780	\$ 793,198,783	74.3%
Less: Returned to Public	\$ 213,952,275	\$ 106,792,635	100.3%	\$1,264,749,577	\$ 730,618,897	73.1%
Less: Breakage	\$ 149,331	\$ 83,463		\$ 863,813	\$ 555,844	
Less: Settlement	\$ 241,818	\$ 70,091		\$ 1,682,161	\$ 346,174	
Gross Commission	<u>\$ 19,671,897</u>	<u>\$ 8,963,412</u>	119.5%	<u>\$ 114,944,229</u>	<u>\$ 61,677,867</u>	86.4%
TB Development Fund (See Note 1)	\$ 1,628,265	\$ 756,006	115.4%	\$ 9,497,244	\$ 5,142,233	84.7%
SB Development Fund (See Note 2)	\$ 169,133	\$ 151,088	11.9%	\$ 1,159,405	\$ 1,075,677	7.8%
Equine Industry Program (See Note 3)	\$ -	\$ -	-	\$ 650,000	\$ 650,000	0.0%
Equine Drug Research (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Higher Education Fund (See Note 4)	\$ -	\$ -	-	\$ 320,000	\$ 320,000	0.0%
Kentucky General Fund (Note 5)	\$ 1,712,832	\$ 831,550	106.0%	\$ 8,786,947	\$ 4,390,072	100.2%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 3,510,230</u>	<u>\$ 1,738,644</u>	101.9%	<u>\$ 20,733,597</u>	<u>\$ 11,897,982</u>	74.3%
% of Gross Commission	17.8%	19.4%		18.0%	19.3%	
Net Commission + Breakage	\$ 16,310,998	\$ 7,308,232	123.2%	\$ 95,074,446	\$ 50,335,730	88.9%
% of Total Handle	6.97%	6.31%		6.88%	6.35%	
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Number of HHR Terminals	2,734	1,775	54.0%	2,734	1,775	54.0%
Average Daily Handle	\$ 7,548,881	\$ 3,739,019	101.9%	\$ 5,420,548	\$ 2,901,947	86.8%
Handle / Day / Machine	\$ 2,761	\$ 2,106	31.1%	\$ 1,983	\$ 1,635	21.3%
Gross Commission / Day / Machine	\$ 232	\$ 163	42.5%	\$ 165	\$ 127	29.7%

	March-19	Feb-19	% Change	Total Handle	Since Inception
Total Handle	\$ 234,015,320	\$ 188,558,852	24.1%	Total Handle	\$5,133,216,339
Total Kentucky Excise Tax	\$ 3,510,230	\$ 2,828,383	24.1%	Total Kentucky Excise Tax	\$76,998,245
Average Daily Handle	\$ 7,548,881	\$ 6,734,245	12.1%	Total KY General Fund	\$27,965,025

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 March, 2019

	March-19	March-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 92,602,595	-	-	\$ 406,902,164	-	-
Less: Returned to Public	\$ 83,888,722	-	-	\$ 367,608,865	-	-
Less: Breakage	\$ 0	-	-	\$ 0	-	-
Less: Settlement	\$ 40,331	-	-	\$ 440,770	-	-
Gross Commission	<u>\$ 8,673,542</u>	<u>-</u>	<u>-</u>	<u>\$ 38,852,528</u>	<u>-</u>	<u>-</u>
TB Development Fund (See Note 1)	\$ 694,519	-	-	\$ 3,051,766	-	-
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)	\$ 694,519	-	-	\$ 2,946,867	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,389,039</u>	<u>-</u>	<u>-</u>	<u>\$ 6,103,532</u>	<u>-</u>	<u>-</u>
% of Gross Commission	16.0%	-	-	15.7%	-	-
Net Commission + Breakage	\$ 7,284,503	-	-	\$ 32,748,996	-	-
% of Total Handle	7.87%	-	-	8.05%	-	-
Number of HHR Terminals	900	-	-	900	-	-
Average Daily Handle	\$ 2,987,180	-	-	\$ 2,014,367	-	-
Handle / Day / Machine	\$ 3,319	-	-	\$ 2,238	-	-
Gross Commission / Day / Machine	\$ 311	-	-	\$ 214	-	-

	March-19	Feb-19	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 92,602,595	\$ 75,392,622	22.8%	Total Handle	\$406,902,164
Total Kentucky Excise Tax	\$ 1,389,039	\$ 1,130,889	22.8%	Total Kentucky Excise Tax	\$6,103,532
Average Daily Handle	\$ 2,987,180	\$ 2,692,594	10.9%	Total KY General Fund	\$2,946,867

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 March, 2019

	March-19	March-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 9,532,446	\$ 7,592,848	25.5%	\$ 70,566,595	\$ 60,754,089	16.2%
Less: Returned to Public	\$ 8,775,534	\$ 7,179,774	22.2%	\$ 64,976,170	\$ 55,949,809	16.1%
Less: Breakage	\$ 835	\$ 467		\$ 6,707	\$ 6,178	
Less: Settlement	\$ (974)	\$ (188,971)		\$ (54,859)	\$ (44,231)	
Gross Commission	<u>\$ 757,051</u>	<u>\$ 601,578</u>	25.8%	<u>\$ 5,638,576</u>	<u>\$ 4,842,333</u>	16.4%
TB Development Fund (See Note 1)	\$ 71,493	\$ 56,946	25.5%	\$ 529,249	\$ 455,656	16.2%
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)	\$ 71,493	\$ 56,946	25.5%	\$ 439,698	\$ 354,705	24.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 142,987</u>	<u>\$ 113,893</u>	25.5%	<u>\$ 1,058,499</u>	<u>\$ 911,311</u>	16.2%
% of Gross Commission	18.9%	18.9%		18.8%	18.8%	
Net Commission + Breakage	\$ 614,900	\$ 488,152	26.0%	\$ 4,586,784	\$ 3,937,200	16.5%
% of Total Handle	6.45%	6.43%		6.50%	6.48%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 307,498	\$ 244,931	25.5%	\$ 259,436	\$ 221,730	17.0%
Handle / Day / Machine	\$ 1,718	\$ 1,368	25.5%	\$ 1,449	\$ 1,239	17.0%
Gross Commission / Day / Machine	\$ 136	\$ 108	25.8%	\$ 116	\$ 99	17.3%
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	March-19	Feb-19	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 9,532,446	\$ 8,425,881	13.1%	Total Handle		\$402,091,267
Total Kentucky Excise Tax	\$ 142,987	\$ 126,388	13.1%	Total Kentucky Excise Tax		\$6,031,369
Average Daily Handle	\$ 307,498	\$ 300,924	2.2%	Total KY General Fund		\$2,152,550

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 March, 2019

	March-19	March-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 33,826,695	\$ 30,217,694	11.9%	\$ 231,881,067	\$ 215,135,346	7.8%
Less: Returned to Public	\$ 31,037,250	\$ 27,774,142	11.7%	\$ 212,728,934	\$ 198,704,664	7.1%
Less: Breakage	\$ 117,069	\$ 64,795		\$ 717,737	\$ 445,876	
Less: Settlement	\$ 185,080	\$ 197,441		\$ 1,236,712	\$ 253,757	
Gross Commission	<u>\$ 2,487,296</u>	<u>\$ 2,181,316</u>	14.0%	<u>\$ 17,197,685</u>	<u>\$ 15,731,050</u>	9.3%
TB Development Fund (See Note 1)	\$ 126,850	\$ 113,316	11.9%	\$ 869,554	\$ 806,758	7.8%
SB Development Fund (See Note 2)	\$ 169,133	\$ 151,088	11.9%	\$ 1,159,405	\$ 1,075,677	7.8%
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)	\$ 211,417	\$ 188,861	11.9%	\$ 1,178,149	\$ 994,874	18.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 507,400</u>	<u>\$ 453,265</u>	11.9%	<u>\$ 3,478,216</u>	<u>\$ 3,227,030</u>	7.8%
% of Gross Commission	20.4%	20.8%		20.2%	20.5%	
Net Commission + Breakage	\$ 2,096,964	\$ 1,792,845	17.0%	\$ 14,437,206	\$ 12,949,896	11.5%
% of Total Handle	6.20%	5.93%		6.23%	6.02%	
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Number of HHR Terminals	902	843	7.0%	902	843	7.0%
Average Daily Handle	\$ 1,091,184	\$ 974,764	11.9%	\$ 849,381	\$ 788,042	7.8%
Handle / Day / Machine	\$ 1,210	\$ 1,156	4.6%	\$ 942	\$ 935	0.7%
Gross Commission / Day / Machine	\$ 89	\$ 83	6.6%	\$ 70	\$ 68	2.2%
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	March-19	Feb-19	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 33,826,695	\$ 26,325,064	28.5%	Total Handle		\$949,248,056
Total Kentucky Excise Tax	\$ 507,400	\$ 394,876	28.5%	Total Kentucky Excise Tax		\$14,238,721
Average Daily Handle	\$ 1,091,184	\$ 940,181	16.1%	Total KY General Fund		\$4,692,969

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 March, 2019

	March-19	March-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 98,053,585	\$ 78,099,060	25.6%	\$ 672,889,955	\$ 517,309,348	30.1%
Less: Returned to Public	\$ 90,250,770	\$ 71,838,719	25.6%	\$ 619,435,608	\$ 475,964,425	30.1%
Less: Breakage	\$ 31,427	\$ 18,201		\$ 139,369	\$ 103,791	
Less: Settlement	\$ 17,381	\$ 61,621		\$ 59,538	\$ 136,649	
Gross Commission	<u>\$ 7,754,007</u>	<u>\$ 6,180,519</u>	25.5%	<u>\$ 53,255,440</u>	<u>\$ 41,104,483</u>	29.6%
TB Development Fund (See Note 1)	\$ 735,402	\$ 585,743	25.6%	\$ 5,046,675	\$ 3,879,820	30.1%
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>\$ 735,402</u>	<u>\$ 585,743</u>	25.6%	<u>\$ 4,222,233</u>	<u>\$ 3,040,493</u>	38.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,470,804</u>	<u>\$ 1,171,486</u>	25.6%	<u>\$ 10,093,349</u>	<u>\$ 7,759,640</u>	30.1%
% of Gross Commission	19.0%	19.0%		19.0%	18.9%	
Net Commission + Breakage	\$ 6,314,631	\$ 5,027,235	25.6%	\$ 43,301,460	\$ 33,448,635	29.5%
% of Total Handle	6.44%	6.44%		6.44%	6.47%	
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Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 3,163,019	\$ 2,519,325	25.6%	\$ 2,464,798	\$ 1,894,906	30.1%
Handle / Day / Machine	\$ 4,201	\$ 3,346	25.6%	\$ 3,273	\$ 2,516	30.1%
Gross Commission / Day / Machine	\$ 332	\$ 265	25.5%	\$ 259	\$ 200	29.6%
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	March-19	Feb-19	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 98,053,585	\$ 78,415,285	25.0%	Total Handle		\$3,374,974,852
Total Kentucky Excise Tax	\$ 1,470,804	\$ 1,176,229	25.0%	Total Kentucky Excise Tax		\$50,624,623
Average Daily Handle	\$ 3,163,019	\$ 2,800,546	12.9%	Total KY General Fund		\$18,172,640

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.