

Kentucky Pari-Mutuel Excise Tax and BIF by Source For Fiscal Year 2019 (Through May 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	\$706,778	4.6%	\$17,362	1.1%			\$191,252	21.4%	\$95,626	18.3%	\$95,626	18.3%	\$471,185	100.0%					\$331,219	2.5%	\$1,909,049	5.7%
Blue Grass Downs																						
Churchill Downs	\$395,439	2.6%					\$105,450	11.8%	\$52,725	10.1%	\$52,725	10.1%	\$263,626	55.9%					\$184,538	1.4%	\$1,054,503	3.2%
Ellis Park	\$30,979	0.2%					\$8,261	0.9%	\$4,130	0.8%	\$4,130	0.8%	\$20,652	4.4%					\$14,457	0.1%	\$82,610	0.2%
Keeneland	\$246,829	1.6%					\$65,821	7.4%	\$32,911	6.3%	\$32,911	6.3%	\$164,553	34.9%					\$115,187	0.9%	\$658,210	2.0%
Kentucky Downs	\$8,387	0.1%					\$2,237	0.2%	\$1,118	0.2%	\$1,118	0.2%	\$5,591	1.2%					\$3,914	0.0%	\$22,366	0.1%
The Red Mile			\$17,362	1.1%			\$2,778	0.3%	\$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	0.7%	\$3,353	0.6%	\$3,353	0.6%	\$16,763	3.6%					\$11,734	0.1%	\$67,053	0.2%
Simulcast	\$2,103,218	13.8%	\$50,430	3.3%	\$12,780	100.0%	\$54,161	6.0%	\$108,321	20.7%	\$108,321	20.7%							\$812,410	6.1%	\$3,249,642	9.7%
Blue Grass Downs																						
Churchill Downs	\$538,225	3.5%	\$2,549	0.2%	\$3,847	30.1%	\$13,616	1.5%	\$27,231	5.2%	\$27,231	5.2%							\$204,233	1.5%	\$816,931	2.4%
Ellis Park	\$285,173	1.9%	\$25,092	1.6%	\$56	0.4%	\$7,758	0.9%	\$15,516	3.0%	\$15,516	3.0%							\$116,370	0.9%	\$465,481	1.4%
Keeneland	\$717,229	4.7%			\$2,547	19.9%	\$17,994	2.0%	\$35,989	6.9%	\$35,989	6.9%							\$269,916	2.0%	\$1,079,664	3.2%
Kentucky Downs	\$208,909	1.4%	\$13,864	0.9%	\$4,541	35.5%	\$5,683	0.6%	\$11,366	2.2%	\$11,366	2.2%							\$85,243	0.6%	\$340,971	1.0%
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$353,683	2.3%	\$8,925	0.6%	\$1,788	14.0%	\$9,110	1.0%	\$18,220	3.5%	\$18,220	3.5%							\$136,648	1.0%	\$546,594	1.6%
ADW														\$490,467	100.0%	\$490,467	100.0%		\$173,106	1.3%	\$1,154,039	3.4%
AmWest Entertainment														\$1,036	0.2%	\$1,036	0.2%		\$366	0.0%	\$2,437	0.0%
eBet Technologies														\$2,290	0.5%	\$2,290	0.5%		\$808	0.0%	\$5,387	0.0%
Horse Races Now														\$10	0.0%	\$10	0.0%		\$4	0.0%	\$24	0.0%
Lien Games														\$291	0.1%	\$291	0.1%		\$103	0.0%	\$685	0.0%
NYRA Bets														\$6,843	1.4%	\$6,843	1.4%		\$2,415	0.0%	\$16,101	0.0%
TVG														\$151,066	30.8%	\$151,066	30.8%		\$53,317	0.4%	\$355,449	1.1%
TwinSpires														\$270,324	55.1%	\$270,324	55.1%		\$95,409	0.7%	\$636,057	1.9%
Watch And Wager														\$338	0.1%	\$338	0.1%		\$119	0.0%	\$796	0.0%
XpressBet														\$58,269	11.9%	\$58,269	11.9%		\$20,565	0.2%	\$137,103	0.4%
HHR	\$12,465,504	81.6%	\$1,481,624	95.6%			\$650,000	72.6%	\$320,000	61.1%	\$320,000	61.1%							\$11,916,316	90.0%	\$27,153,444	81.1%
Derby City Gaming	\$4,367,196	28.6%					\$52,856	5.9%	\$26,021	5.0%	\$26,022	5.0%							\$4,262,297	32.2%	\$8,734,392	26.1%
Ellis Park	\$668,813	4.4%					\$45,123	5.0%	\$22,214	4.2%	\$22,214	4.2%							\$579,261	4.4%	\$1,337,626	4.0%
Keeneland/Red Mile	\$1,111,218	7.3%	\$1,481,624	95.6%			\$136,605	15.3%	\$67,251	12.8%	\$67,251	12.8%							\$1,580,922	11.9%	\$4,444,871	13.3%
Kentucky Downs	\$6,318,278	41.4%					\$415,416	46.4%	\$204,513	39.0%	\$204,513	39.0%							\$5,493,836	41.5%	\$12,636,555	37.8%
Grand Total	\$15,275,501	100.0%	\$1,549,416	100.0%	\$12,780	100.0%	\$895,413	100.0%	\$523,947	100.0%	\$523,947	100.0%	\$471,185	100.0%	\$490,467	100.0%	\$490,467	100.0%	\$13,233,051	100.0%	\$33,466,174	100.0%



Kentucky Handle and Excise Tax Report for May, 2019

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	19	21	-9.5%	209	214	-2.3%
On-Track Live Handle	\$ 40,623,094	\$ 44,053,794	-7.8%	\$ 95,626,059	\$ 101,886,422	-6.1%
On-Track Simulcast Handle	\$ 17,493,651	\$ 18,149,834	-3.6%	\$ 129,738,182	\$ 139,611,368	-7.1%
Kentucky Resident ADW Handle	\$ 52,885,683	\$ 47,568,377	11.2%	\$ 230,807,859	\$ 211,350,892	9.2%
Historical Horse Racing Handle	\$ 222,265,802	\$ 98,910,781	124.7%	\$ 1,810,229,602	\$ 992,783,232	82.3%
Total Taxable Handle	\$ 333,268,230	\$ 208,682,785	59.7%	\$ 2,266,401,702	\$ 1,445,631,913	56.8%
TB Development Fund	\$ 2,141,367	\$ 1,290,411	65.9%	\$ 15,275,501	\$ 9,457,143	61.5%
SB Development Fund	\$ 173,404	\$ 122,455	41.6%	\$ 1,549,416	\$ 1,387,102	11.7%
QH/Arabian Development Fund	\$ 1,163	\$ 918	26.7%	\$ 12,780	\$ 15,921	-19.7%
Backside Improvement Fund	\$ 203,115	\$ 220,258	-7.8%	\$ 471,185	\$ 502,621	-6.3%
Equine Industry Program	\$ 88,803	\$ 95,909	-7.4%	\$ 895,413	\$ 911,605	-1.8%
Equine Drug Research	\$ 55,736	\$ 59,657	-6.6%	\$ 523,947	\$ 537,551	-2.5%
Higher Education Fund	\$ 55,736	\$ 59,657	-6.6%	\$ 523,947	\$ 537,551	-2.5%
ADW Host Track Allocation (Note 1)	\$ 112,382	\$ 101,083	11.2%	\$ 490,467	\$ 449,121	9.2%
ADW Purse Allocation (Note 1)	\$ 112,382	\$ 101,083	11.2%	\$ 490,467	\$ 449,121	9.2%
KY General Fund	\$ 1,920,186	\$ 1,019,226	88.4%	\$ 13,233,051	\$ 7,205,020	83.7%
Total KY Excise Tax	\$ 4,864,274	\$ 3,070,655	58.4%	\$ 33,466,174	\$ 21,452,755	56.0%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for May, 2019

Live Racing

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	19	21	-9.5%	209	214	-2.3%
On-Track Handle on All Kentucky Races (OTH)	\$ 40,623,094	\$ 44,053,794	-7.8%	\$ 95,626,059	\$ 101,886,422	-6.1%
Less: Return to Public	\$ 32,485,772	\$ 35,191,589		\$ 76,699,880	\$ 81,440,689	
Less: Breakage	\$ 211,560	\$ 259,542		\$ 588,579	\$ 647,824	
Gross Commission	<u>\$ 7,925,762</u>	<u>\$ 8,602,663</u>	-7.9%	<u>\$ 18,337,600</u>	<u>\$ 19,797,908</u>	-7.4%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 304,673	\$ 330,387	-7.8%	\$ 706,778	\$ 753,932	-6.3%
SB Development Fund (1.25% of On-Track SB Handle)		\$ 28	-100.0%	\$ 17,362	\$ 17,027	2.0%
Equine Industry Program (0.2% of OTH)	\$ 81,246	\$ 88,108	-7.8%	\$ 191,252	\$ 203,773	-6.1%
Equine Drug Research (0.1% of OTH)	\$ 40,623	\$ 44,054	-7.8%	\$ 95,626	\$ 101,886	-6.1%
Higher Education Fund (0.1% of OTH)	\$ 40,623	\$ 44,054	-7.8%	\$ 95,626	\$ 101,886	-6.1%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 142,181	\$ 154,183	-7.8%	\$ 331,219	\$ 353,197	-6.2%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 609,346</u>	<u>\$ 660,813</u>	-7.8%	<u>\$ 1,437,863</u>	<u>\$ 1,531,702</u>	-6.1%
% of Gross Commission	7.69%	7.68%		7.84%	7.74%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 203,115	\$ 220,258	-7.8%	\$ 471,185	\$ 502,621	-6.3%
Net Commission	\$ 7,113,301	\$ 7,721,592	-7.9%	\$ 16,428,552	\$ 17,763,585	-7.5%
% of On-Track Handle	17.51%	17.53%		17.18%	17.43%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 6,838,382	\$ 7,263,006	-5.8%	\$ 17,455,671	\$ 19,141,158	-8.8%
Kentucky Licensed ADW's	\$ 30,808,455	\$ 26,415,761	16.6%	\$ 66,746,731	\$ 56,613,994	17.9%
Other Sources	<u>\$ 318,070,014</u>	<u>\$ 289,825,074</u>	9.7%	<u>\$ 835,173,445</u>	<u>\$ 766,947,181</u>	8.9%
All Sources Handle on Live Racing	<u>\$ 396,339,944</u>	<u>\$ 367,557,635</u>	7.8%	<u>\$ 1,015,001,907</u>	<u>\$ 944,588,755</u>	7.5%
Average Daily Handle - On Track	\$ 2,138,058	\$ 2,097,800	1.9%	\$ 457,541	\$ 476,105	-3.9%
Average Daily Handle - All Sources	\$ 20,859,997	\$ 17,502,745	19.2%	\$ 4,856,468	\$ 4,413,966	10.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 15,316,542	\$ 15,981,937	-4.2%	\$ 108,652,356	\$ 116,885,156	-7.0%
Standardbred Simulcast Handle (SBSH)	\$ 2,091,463	\$ 2,086,740	0.2%	\$ 20,270,656	\$ 21,633,035	-6.3%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 85,645	\$ 81,157	5.5%	\$ 815,171	\$ 1,093,176	-25.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 17,493,651</u>	<u>\$ 18,149,834</u>	-3.6%	<u>\$ 129,738,182</u>	<u>\$ 139,611,368</u>	-7.1%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 295,706	\$ 306,648	-3.6%	\$ 2,103,218	\$ 2,247,476	-6.4%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 5,396	\$ 4,489	20.2%	\$ 50,430	\$ 49,888	1.1%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,163	\$ 918	26.7%	\$ 12,780	\$ 15,921	-19.7%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 7,557	\$ 7,801	-3.1%	\$ 54,161	\$ 57,832	-6.3%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 15,113	\$ 15,603	-3.1%	\$ 108,321	\$ 115,664	-6.3%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 15,113	\$ 15,603	-3.1%	\$ 108,321	\$ 115,664	-6.3%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 113,349	\$ 117,020	-3.1%	\$ 812,410	\$ 867,482	-6.3%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 453,397</u>	<u>\$ 468,081</u>	-3.1%	<u>\$ 3,249,642</u>	<u>\$ 3,469,929</u>	-6.3%

Blue Grass Downs Live and Simulcast Wagering Report for May, 2019

Live Racing

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates		2	-100.0%		7	-100.0%
On-Track Handle (OTH)		\$ 2,237	-100.0%		\$ 8,584	-100.0%
Less: Return to Public		\$ 1,744			\$ 6,722	
Less: Breakage		\$ 21			\$ 78	
Gross Commission		<u>\$ 472</u>	-100.0%		<u>\$ 1,783</u>	-100.0%
SB Development Fund (1.25% of OTH)		\$ 28	-100.0%		\$ 107	-100.0%
Equine Industry Program (0.2% of OTH)		\$ 4	-100.0%		\$ 17	-100.0%
Equine Drug Research (0.1% of OTH)		\$ 2	-100.0%		\$ 9	-100.0%
Higher Education Fund (0.1% of OTH)		\$ 2	-100.0%		\$ 9	-100.0%
KY General Fund (0.1% of OTH)		\$ 2	-100.0%		\$ 9	-100.0%
Total KY Excise Tax (1.75% of OTH)		<u>\$ 39</u>	-100.0%		<u>\$ 150</u>	-100.0%
% of Gross Commission		8.29%			8.42%	
Net Commission		\$ 433	-100.0%		\$ 1,633	-100.0%
% of On-Track Handle		19.36%			19.02%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
All Sources Handle on Live Racing (On- and Off-Track)		<u>\$ 2,237</u>	-100.0%		<u>\$ 8,584</u>	-100.0%
Average Daily Handle - On Track		\$ 1,119	-100.0%		\$ 1,226	
Average Daily Handle - All Sources		\$ 1,119	-100.0%		\$ 1,226	

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

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 531,219	\$ 649,553	-18.2%	\$ 3,491,437	\$ 4,191,708	-16.7%
Standardbred Simulcast Handle (SBSH)	\$ 11,322	\$ 10,013	13.1%	\$ 80,475	\$ 72,147	11.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 437	\$ 452	-3.3%	\$ 10,418	\$ 12,896	-19.2%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 542,977</u>	<u>\$ 660,017</u>	-17.7%	<u>\$ 3,582,330</u>	<u>\$ 4,276,751</u>	-16.2%

Churchill Downs Live and Simulcast Wagering Report for May, 2019

Live Racing

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	19	19		51	52	-1.9%
On-Track Handle (OTH)	\$ 40,623,094	\$ 44,051,557	-7.8%	\$ 52,725,153	\$ 56,141,612	-6.1%
Less: Return to Public	\$ 32,485,772	\$ 35,189,845		\$ 42,125,873	\$ 44,807,004	
Less: Breakage	\$ 211,560	\$ 259,522		\$ 289,802	\$ 337,996	
Gross Commission	<u>\$ 7,925,762</u>	<u>\$ 8,602,190</u>	-7.9%	<u>\$ 10,309,478</u>	<u>\$ 10,996,612</u>	-6.2%
TB Development Fund (0.75% of OTH)	\$ 304,673	\$ 330,387	-7.8%	\$ 395,439	\$ 421,062	-6.1%
Equine Industry Program (0.2% of OTH)	\$ 81,246	\$ 88,103	-7.8%	\$ 105,450	\$ 112,283	-6.1%
Equine Drug Research (0.1% of OTH)	\$ 40,623	\$ 44,052	-7.8%	\$ 52,725	\$ 56,142	-6.1%
Higher Education Fund (0.1% of OTH)	\$ 40,623	\$ 44,052	-7.8%	\$ 52,725	\$ 56,142	-6.1%
KY General Fund (0.35% of OTH)	\$ 142,181	\$ 154,180	-7.8%	\$ 184,538	\$ 196,496	-6.1%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 609,346</u>	<u>\$ 660,773</u>	-7.8%	<u>\$ 790,877</u>	<u>\$ 842,124</u>	-6.1%
% of Gross Commission	7.69%	7.68%		7.67%	7.66%	
Backside Improvement Fund (0.5% of OTH)	\$ 203,115	\$ 220,258	-7.8%	\$ 263,626	\$ 280,708	-6.1%
Net Commission	\$ 7,113,301	\$ 7,721,159	-7.9%	\$ 9,254,975	\$ 9,873,780	-6.3%
% of On-Track Handle	17.51%	17.53%		17.55%	17.59%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 6,838,382	\$ 7,263,006	-5.8%	\$ 9,287,016	\$ 10,104,217	-8.1%
Kentucky Licensed ADW's	\$ 30,808,455	\$ 26,415,761	16.6%	\$ 41,675,211	\$ 34,832,107	19.6%
Other Sources	\$ 318,070,014	\$ 289,825,074	9.7%	\$ 455,329,337	\$ 408,253,794	11.5%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 396,339,944</u>	<u>\$ 367,555,398</u>	7.8%	<u>\$ 559,016,717</u>	<u>\$ 509,331,730</u>	9.8%
Average Daily Handle - On Track	\$ 2,138,058	\$ 2,318,503	-7.8%	\$ 1,033,827	\$ 1,079,646	-4.2%
Average Daily Handle - All Sources	\$ 20,859,997	\$ 19,345,021	7.8%	\$ 10,961,112	\$ 9,794,841	11.9%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,294,117	\$ 2,572,982	-10.8%	\$ 26,911,234	\$ 29,827,028	-9.8%
Standardbred Simulcast Handle (SBSH)				\$ 127,455	\$ 96,720	31.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,525	\$ 4,604	-1.7%	\$ 192,358	\$ 180,743	6.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,298,642</u>	<u>\$ 2,577,587</u>	-10.8%	<u>\$ 27,231,047</u>	<u>\$ 30,104,492</u>	-9.5%
TB Development Fund (2% of TBSH)	\$ 45,882	\$ 51,460	-10.8%	\$ 538,225	\$ 596,541	-9.8%
SB Development Fund (2% of SBSH)				\$ 2,549	\$ 1,934	31.8%
QH/Other Development Fund (2% of QSHS)	\$ 91	\$ 92	-1.7%	\$ 3,847	\$ 3,615	6.4%
Equine Industry Program (0.05% of TSH)	\$ 1,149	\$ 1,289	-10.8%	\$ 13,616	\$ 15,052	-9.5%
Equine Drug Research (0.1% of TSH)	\$ 2,299	\$ 2,578	-10.8%	\$ 27,231	\$ 30,104	-9.5%
Higher Education Fund (0.1% of TSH)	\$ 2,299	\$ 2,578	-10.8%	\$ 27,231	\$ 30,104	-9.5%
KY General Fund (0.75% of TSH)	\$ 17,240	\$ 19,332	-10.8%	\$ 204,233	\$ 225,784	-9.5%
Total KY Excise Tax (3% of TSH)	<u>\$ 68,959</u>	<u>\$ 77,328</u>	-10.8%	<u>\$ 816,931</u>	<u>\$ 903,135</u>	-9.5%

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

	May-19	May-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				\$ 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)	\$ 1,970,305	\$ 1,876,026	5.0%	\$ 14,258,641	\$ 14,867,673	-4.1%
Standardbred Simulcast Handle (SBSH)	\$ 138,521	\$ 104,736	32.3%	\$ 1,254,582	\$ 1,058,911	18.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 160	\$ 5,074	-96.9%	\$ 2,823	\$ 58,358	-95.2%
All-Breed Total Simulcast Handle (TSH)	\$ 2,108,986	\$ 1,985,836	6.2%	\$ 15,516,046	\$ 15,984,943	-2.9%
TB Development Fund (2% of TBSH)	\$ 39,406	\$ 37,521	5.0%	\$ 285,173	\$ 297,353	-4.1%
SB Development Fund (2% of SBSH)	\$ 2,770	\$ 2,095	32.3%	\$ 25,092	\$ 21,178	18.5%
QH/Other Development Fund (2% of QSHS)	\$ 3	\$ 101	-96.9%	\$ 56	\$ 1,167	-95.2%
Equine Industry Program (0.05% of TSH)	\$ 1,054	\$ 993	6.2%	\$ 7,758	\$ 7,992	-2.9%
Equine Drug Research (0.1% of TSH)	\$ 2,109	\$ 1,986	6.2%	\$ 15,516	\$ 15,985	-2.9%
Higher Education Fund (0.1% of TSH)	\$ 2,109	\$ 1,986	6.2%	\$ 15,516	\$ 15,985	-2.9%
KY General Fund (0.75% of TSH)	\$ 15,817	\$ 14,894	6.2%	\$ 116,370	\$ 119,887	-2.9%
Total KY Excise Tax (3% of TSH)	\$ 63,270	\$ 59,575	6.2%	\$ 465,481	\$ 479,548	-2.9%

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

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				33	33	
On-Track Handle (OTH)				\$ 32,910,507	\$ 35,040,621	-6.1%
Less: Return to Public				\$ 26,638,180	\$ 28,126,197	
Less: Breakage				\$ 228,699	\$ 240,635	
Gross Commission				\$ 6,043,628	\$ 6,673,788	-9.4%
TB Development Fund (0.75% of OTH)				\$ 246,829	\$ 262,805	-6.1%
Equine Industry Program (0.2% of OTH)				\$ 65,821	\$ 70,081	-6.1%
Equine Drug Research (0.1% of OTH)				\$ 32,911	\$ 35,041	-6.1%
Higher Education Fund (0.1% of OTH)				\$ 32,911	\$ 35,041	-6.1%
KY General Fund (0.35% of OTH)				\$ 115,187	\$ 122,642	-6.1%
Total KY Excise Tax (1.5% of OTH)				\$ 493,658	\$ 525,609	-6.1%
% of Gross Commission				8.17%	7.88%	
Backside Improvement Fund (0.5% of OTH)				\$ 164,553	\$ 175,203	-6.1%
Net Commission				\$ 5,385,418	\$ 5,972,976	-9.8%
% of On-Track Handle				16.36%	17.05%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 4,226,150	\$ 4,476,985	-5.6%
Kentucky Licensed ADW's				\$ 17,771,966	\$ 15,546,048	14.3%
Other Sources				\$ 242,518,608	\$ 223,537,167	8.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 297,427,231	\$ 278,600,820	6.8%
Average Daily Handle - On Track				\$ 997,288	\$ 1,061,837	-6.1%
Average Daily Handle - All Sources				\$ 9,012,946	\$ 8,442,449	6.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 6,348,455	\$ 6,471,277	-1.9%	\$ 35,861,443	\$ 36,460,666	-1.6%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 17,652	\$ 13,773	28.2%	\$ 127,368	\$ 122,336	4.1%
All-Breed Total Simulcast Handle (TSH)	\$ 6,366,107	\$ 6,485,050	-1.8%	\$ 35,988,811	\$ 36,583,003	-1.6%
TB Development Fund (2% of TBSH)	\$ 126,969	\$ 129,426	-1.9%	\$ 717,229	\$ 729,213	-1.6%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 353	\$ 275	28.2%	\$ 2,547	\$ 2,447	4.1%
Equine Industry Program (0.05% of TSH)	\$ 3,183	\$ 3,243	-1.8%	\$ 17,994	\$ 18,292	-1.6%
Equine Drug Research (0.1% of TSH)	\$ 6,366	\$ 6,485	-1.8%	\$ 35,989	\$ 36,583	-1.6%
Higher Education Fund (0.1% of TSH)	\$ 6,366	\$ 6,485	-1.8%	\$ 35,989	\$ 36,583	-1.6%
KY General Fund (0.75% of TSH)	\$ 47,746	\$ 48,638	-1.8%	\$ 269,916	\$ 274,373	-1.6%
Total KY Excise Tax (3% of TSH)	\$ 190,983	\$ 194,552	-1.8%	\$ 1,079,664	\$ 1,097,490	-1.6%

Kentucky Downs Live and Simulcast Wagering Report for May, 2019

Live Racing

	May-19	May-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				\$ 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)	\$ 1,652,196	\$ 1,508,094	9.6%	\$ 10,445,468	\$ 11,324,274	-7.8%
Standardbred Simulcast Handle (SBSH)	\$ 82,503	\$ 67,790	21.7%	\$ 693,185	\$ 848,631	-18.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 28,962	\$ 15,224	90.2%	\$ 227,053	\$ 275,709	-17.6%
All-Breed Total Simulcast Handle (TSH)	\$ 1,763,662	\$ 1,591,108	10.8%	\$ 11,365,706	\$ 12,448,613	-8.7%
TB Development Fund (2% of TBSH)	\$ 33,044	\$ 30,162	9.6%	\$ 208,909	\$ 226,485	-7.8%
SB Development Fund (2% of SBSH)	\$ 1,650	\$ 1,356	21.7%	\$ 13,864	\$ 16,973	-18.3%
QH/Other Development Fund (2% of QSHS)	\$ 579	\$ 304	90.2%	\$ 4,541	\$ 5,514	-17.6%
Equine Industry Program (0.05% of TSH)	\$ 882	\$ 796	10.8%	\$ 5,683	\$ 6,224	-8.7%
Equine Drug Research (0.1% of TSH)	\$ 1,764	\$ 1,591	10.8%	\$ 11,366	\$ 12,449	-8.7%
Higher Education Fund (0.1% of TSH)	\$ 1,764	\$ 1,591	10.8%	\$ 11,366	\$ 12,449	-8.7%
KY General Fund (0.75% of TSH)	\$ 13,227	\$ 11,933	10.8%	\$ 85,243	\$ 93,365	-8.7%
Total KY Excise Tax (3% of TSH)	\$ 52,910	\$ 47,733	10.8%	\$ 340,971	\$ 373,458	-8.7%

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

	May-19	May-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				\$ 6,857,759	\$ 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)	\$ 1,810,366	\$ 1,852,290	-2.3%	\$ 17,668,695	\$ 18,987,985	-6.9%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 27,074	\$ 34,817	-22.2%	\$ 165,762	\$ 284,136	-41.7%
All-Breed Total Simulcast Handle (TSH)	\$ 1,837,439	\$ 1,887,107	-2.6%	\$ 17,834,457	\$ 19,272,121	-7.5%

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

	May-19	May-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 May, 2019
Live Racing

	May-19	May-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates				56	54	3.7%
On-Track Handle (OTH)				\$ 3,352,648	\$ 3,528,974	-5.0%
Less: Return to Public				\$ 2,668,442	\$ 2,810,868	
Less: Breakage				\$ 23,936	\$ 21,888	
Gross Commission				\$ 660,269	\$ 696,219	-5.2%
TB Development Fund (0.75% of OTH)				\$ 25,145	\$ 26,467	-5.0%
Equine Industry Program (0.2% of OTH)				\$ 6,705	\$ 7,058	-5.0%
Equine Drug Research (0.1% of OTH)				\$ 3,353	\$ 3,529	-5.0%
Higher Education Fund (0.1% of OTH)				\$ 3,353	\$ 3,529	-5.0%
KY General Fund (0.35% of OTH)				\$ 11,734	\$ 12,351	-5.0%
Total KY Excise Tax (1.5% of OTH)				\$ 50,290	\$ 52,935	-5.0%
% of Gross Commission				7.62%	7.60%	
Backside Improvement Fund (0.5% of OTH)				\$ 16,763	\$ 17,645	-5.0%
Net Commission				\$ 593,216	\$ 625,639	-5.2%
% of On-Track Handle				17.69%	17.73%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,609,571	\$ 1,577,218	2.1%
Kentucky Licensed ADW's				\$ 3,305,790	\$ 2,898,349	14.1%
Other Sources				\$ 66,265,164	\$ 67,930,358	-2.5%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 74,533,173	\$ 75,934,899	-1.8%
Average Daily Handle - On Track				\$ 59,869	\$ 65,351	-8.4%
Average Daily Handle - All Sources				\$ 1,330,950	\$ 1,406,202	-5.4%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,520,250	\$ 2,904,004	-13.2%	\$ 17,684,133	\$ 19,894,170	-11.1%
Standardbred Simulcast Handle (SBSH)	\$ 48,751	\$ 51,911	-6.1%	\$ 446,265	\$ 490,156	-9.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 6,835	\$ 7,214	-5.3%	\$ 89,390	\$ 158,928	-43.8%
All-Breed Total Simulcast Handle (TSH)	\$ 2,575,837	\$ 2,963,129	-13.1%	\$ 18,219,787	\$ 20,543,253	-11.3%
TB Development Fund (2% of TBSH)	\$ 50,405	\$ 58,080	-13.2%	\$ 353,683	\$ 397,883	-11.1%
SB Development Fund (2% of SBSH)	\$ 975	\$ 1,038	-6.1%	\$ 8,925	\$ 9,803	-9.0%
QH/Other Development Fund (2% of QSHS)	\$ 137	\$ 144	-5.3%	\$ 1,788	\$ 3,179	-43.8%
Equine Industry Program (0.05% of TSH)	\$ 1,288	\$ 1,482	-13.1%	\$ 9,110	\$ 10,272	-11.3%
Equine Drug Research (0.1% of TSH)	\$ 2,576	\$ 2,963	-13.1%	\$ 18,220	\$ 20,543	-11.3%
Higher Education Fund (0.1% of TSH)	\$ 2,576	\$ 2,963	-13.1%	\$ 18,220	\$ 20,543	-11.3%
KY General Fund (0.75% of TSH)	\$ 19,319	\$ 22,223	-13.1%	\$ 136,648	\$ 154,074	-11.3%
Total KY Excise Tax (3% of TSH)	\$ 77,275	\$ 88,894	-13.1%	\$ 546,594	\$ 616,298	-11.3%

Kentucky Resident Advance Deposit Wagering Report for May, 2019

	May-19	May-18	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 30,715,783	\$ 26,328,587	16.7%	\$ 66,653,447	\$ 56,525,862	17.9%
Total Out-of-State Handle	\$ 22,169,900	\$ 21,239,790	4.4%	\$ 164,154,411	\$ 154,825,030	6.0%
Total ADW Handle (TAH)	\$ 52,885,683	\$ 47,568,377	11.2%	\$ 230,807,859	\$ 211,350,892	9.2%
Host Track (42.5% Allocation)	\$ 112,382	\$ 101,083	11.2%	\$ 490,467	\$ 449,121	9.2%
Purse (42.5% Allocation)	\$ 112,382	\$ 101,083	11.2%	\$ 490,467	\$ 449,121	9.2%
KY General Fund (15% Allocation)	\$ 39,664	\$ 35,676	11.2%	\$ 173,106	\$ 158,513	9.2%
Total KY Excise Tax (0.5% of TAH)	\$ 264,428	\$ 237,842	11.2%	\$ 1,154,039	\$ 1,056,754	9.2%



Kentucky Resident Advance Deposit Wagering Report for May, 2019

AmWest Entertainment	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%				0.10%	\$ 64,174	\$ 46,858	37.0%
Total Out-of-State Handle	0.21%	\$ 45,534	\$ 33,980	34.0%	0.26%	\$ 423,307	\$ 462,918	-8.6%
Total Handle	0.09%	\$ 45,534	\$ 33,980	34.0%	0.21%	\$ 487,481	\$ 509,776	-4.4%
Host Track (42.5% Allocation)	0.09%	\$ 97	\$ 72	34.0%	0.21%	\$ 1,036	\$ 1,083	-4.4%
Purse (42.5% Allocation)	0.09%	\$ 97	\$ 72	34.0%	0.21%	\$ 1,036	\$ 1,083	-4.4%
KY General Fund (15% Allocation)	0.09%	\$ 34	\$ 25	34.0%	0.21%	\$ 366	\$ 382	-4.4%
Total KY Excise Tax (0.5% of TAH)	0.09%	\$ 228	\$ 170	34.0%	0.21%	\$ 2,437	\$ 2,549	-4.4%

eBet	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.03%	\$ 10,407	\$ 6,919	50.4%	0.15%	\$ 99,083	\$ 62,253	59.2%
Total Out-of-State Handle	0.37%	\$ 81,462	\$ 83,162	-2.0%	0.60%	\$ 978,376	\$ 877,389	11.5%
Total Handle	0.17%	\$ 91,870	\$ 90,080	2.0%	0.47%	\$ 1,077,458	\$ 939,642	14.7%
Host Track (42.5% Allocation)	0.17%	\$ 195	\$ 191	2.0%	0.47%	\$ 2,290	\$ 1,997	14.7%
Purse (42.5% Allocation)	0.17%	\$ 195	\$ 191	2.0%	0.47%	\$ 2,290	\$ 1,997	14.7%
KY General Fund (15% Allocation)	0.17%	\$ 69	\$ 68	2.0%	0.47%	\$ 808	\$ 705	14.7%
Total KY Excise Tax (0.5% of TAH)	0.17%	\$ 459	\$ 450	2.0%	0.47%	\$ 5,387	\$ 4,698	14.7%

Horse Races Now	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%				0.00%	\$ 1,127	\$ 4,833	-76.7%
Total Out-of-State Handle	0.00%		\$ 1,179	-100.0%	0.00%	\$ 3,699	\$ 2,528	46.3%
Total Handle	0.00%		\$ 1,179	-100.0%	0.00%	\$ 4,826	\$ 7,361	-34.4%
Host Track (42.5% Allocation)	0.00%		\$ 3	-100.0%	0.00%	\$ 10	\$ 16	-34.4%
Purse (42.5% Allocation)	0.00%		\$ 3	-100.0%	0.00%	\$ 10	\$ 16	-34.4%
KY General Fund (15% Allocation)	0.00%		\$ 1	-100.0%	0.00%	\$ 4	\$ 6	-34.4%
Total KY Excise Tax (0.5% of TAH)	0.00%		\$ 6	-100.0%	0.00%	\$ 24	\$ 37	-34.4%

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

Lien Games	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%				0.01%	\$ 7,677	\$ 9,128	-15.9%
Total Out-of-State Handle	0.03%	\$ 6,021	\$ 20,564	-70.7%	0.08%	\$ 129,235	\$ 197,788	-34.7%
Total Handle	0.01%	\$ 6,021	\$ 20,564	-70.7%	0.06%	\$ 136,913	\$ 206,916	-33.8%
Host Track (42.5% Allocation)	0.01%	\$ 13	\$ 44	-70.7%	0.06%	\$ 291	\$ 440	-33.8%
Purse (42.5% Allocation)	0.01%	\$ 13	\$ 44	-70.7%	0.06%	\$ 291	\$ 440	-33.8%
KY General Fund (15% Allocation)	0.01%	\$ 5	\$ 15	-70.7%	0.06%	\$ 103	\$ 155	-33.8%
Total KY Excise Tax (0.5% of TAH)	0.01%	\$ 30	\$ 103	-70.7%	0.06%	\$ 685	\$ 1,035	-33.8%

NYRAbets	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.68%	\$ 207,594	\$ 142,372	45.8%	0.80%	\$ 536,463	\$ 403,337	33.0%
Total Out-of-State Handle	1.30%	\$ 287,498	\$ 302,350	-4.9%	1.63%	\$ 2,683,680	\$ 1,741,324	54.1%
Total Handle	0.94%	\$ 495,092	\$ 444,722	11.3%	1.40%	\$ 3,220,143	\$ 2,144,661	50.1%
Host Track (42.5% Allocation)	0.94%	\$ 1,052	\$ 945	11.3%	1.40%	\$ 6,843	\$ 4,557	50.1%
Purse (42.5% Allocation)	0.94%	\$ 1,052	\$ 945	11.3%	1.40%	\$ 6,843	\$ 4,557	50.1%
KY General Fund (15% Allocation)	0.94%	\$ 371	\$ 334	11.3%	1.40%	\$ 2,415	\$ 1,608	50.1%
Total KY Excise Tax (0.5% of TAH)	0.94%	\$ 2,475	\$ 2,224	11.3%	1.40%	\$ 16,101	\$ 10,723	50.1%

TVG	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	23.59%	\$ 7,247,179	\$ 6,134,252	18.1%	25.69%	\$ 17,125,675	\$ 14,460,770	18.4%
Total Out-of-State Handle	32.80%	\$ 7,270,688	\$ 7,504,031	-3.1%	32.87%	\$ 53,964,183	\$ 54,340,818	-0.7%
Total Handle	27.45%	\$ 14,517,867	\$ 13,638,283	6.4%	30.80%	\$ 71,089,857	\$ 68,801,589	3.3%
Host Track (42.5% Allocation)	27.45%	\$ 30,850	\$ 28,981	6.4%	30.80%	\$ 151,066	\$ 146,203	3.3%
Purse (42.5% Allocation)	27.45%	\$ 30,850	\$ 28,981	6.4%	30.80%	\$ 151,066	\$ 146,203	3.3%
KY General Fund (15% Allocation)	27.45%	\$ 10,888	\$ 10,229	6.4%	30.80%	\$ 53,317	\$ 51,601	3.3%
Total KY Excise Tax (0.5% of TAH)	27.45%	\$ 72,589	\$ 68,191	6.4%	30.80%	\$ 355,449	\$ 344,008	3.3%

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

TwinSpires	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	68.90%	\$ 21,164,025	\$ 18,437,731	14.8%	62.53%	\$ 41,677,435	\$ 36,504,448	14.2%
Total Out-of-State Handle	55.54%	\$ 12,312,890	\$ 11,510,827	7.0%	52.11%	\$ 85,534,014	\$ 80,449,985	6.3%
Total Handle	63.30%	\$ 33,476,915	\$ 29,948,558	11.8%	55.12%	\$ 127,211,449	\$ 116,954,433	8.8%
Host Track (42.5% Allocation)	63.30%	\$ 71,138	\$ 63,641	11.8%	55.12%	\$ 270,324	\$ 248,528	8.8%
Purse (42.5% Allocation)	63.30%	\$ 71,138	\$ 63,641	11.8%	55.12%	\$ 270,324	\$ 248,528	8.8%
KY General Fund (15% Allocation)	63.30%	\$ 25,108	\$ 22,461	11.8%	55.12%	\$ 95,409	\$ 87,716	8.8%
Total KY Excise Tax (0.5% of TAH)	63.30%	\$ 167,385	\$ 149,743	11.8%	55.12%	\$ 636,057	\$ 584,772	8.8%

Watch and Wager	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.02%	\$ 5,593	\$ 11,966	-53.3%	0.06%	\$ 37,379	\$ 24,232	54.3%
Total Out-of-State Handle	0.05%	\$ 10,872	\$ 13,670	-20.5%	0.07%	\$ 121,775	\$ 114,427	6.4%
Total Handle	0.03%	\$ 16,465	\$ 25,636	-35.8%	0.07%	\$ 159,154	\$ 138,659	14.8%
Host Track (42.5% Allocation)	0.03%	\$ 35	\$ 54	-35.8%	0.07%	\$ 338	\$ 295	14.8%
Purse (42.5% Allocation)	0.03%	\$ 35	\$ 54	-35.8%	0.07%	\$ 338	\$ 295	14.8%
KY General Fund (15% Allocation)	0.03%	\$ 12	\$ 19	-35.8%	0.07%	\$ 119	\$ 104	14.8%
Total KY Excise Tax (0.5% of TAH)	0.03%	\$ 82	\$ 128	-35.8%	0.07%	\$ 796	\$ 693	14.8%

Xpressbet	% of Total	May-19	May-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	6.77%	\$ 2,080,985	\$ 1,595,348	30.4%	10.66%	\$ 7,104,434	\$ 5,010,002	41.8%
Total Out-of-State Handle	9.72%	\$ 2,154,935	\$ 1,770,028	21.7%	12.38%	\$ 20,316,143	\$ 16,637,852	22.1%
Total Handle	8.01%	\$ 4,235,920	\$ 3,365,375	25.9%	11.88%	\$ 27,420,577	\$ 21,647,853	26.7%
Host Track (42.5% Allocation)	8.01%	\$ 9,001	\$ 7,151	25.9%	11.88%	\$ 58,269	\$ 46,002	26.7%
Purse (42.5% Allocation)	8.01%	\$ 9,001	\$ 7,151	25.9%	11.88%	\$ 58,269	\$ 46,002	26.7%
KY General Fund (15% Allocation)	8.01%	\$ 3,177	\$ 2,524	25.9%	11.88%	\$ 20,565	\$ 16,236	26.7%
Total KY Excise Tax (0.5% of TAH)	8.01%	\$ 21,180	\$ 16,827	25.9%	11.88%	\$ 137,103	\$ 108,239	26.7%

Kentucky Historical Horse Racing Report for May, 2019

	May-19	May-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 222,265,802	\$ 98,910,781	124.7%	\$1,810,229,602	\$ 992,783,232	82.3%
Less: Returned to Public	\$ 203,378,915	\$ 90,892,806	123.8%	\$1,656,932,512	\$ 913,767,446	81.3%
Less: Breakage	\$ 125,883	\$ 108,331		\$ 1,107,031	\$ 767,983	
Less: Settlement	\$ 112,982	\$ 195,062		\$ 1,423,451	\$ 991,962	
Gross Commission	\$ 18,648,023	\$ 7,714,582	141.7%	\$ 150,766,609	\$ 77,255,841	95.2%
TB Development Fund (See Note 1)	\$ 1,540,987	\$ 653,377	135.8%	\$ 12,465,504	\$ 6,455,735	93.1%
SB Development Fund (See Note 2)	\$ 168,009	\$ 117,938	42.5%	\$ 1,481,624	\$ 1,320,186	12.2%
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)	\$ 1,624,991	\$ 712,346	128.1%	\$ 11,916,316	\$ 5,825,828	104.5%
Total KY Excise Tax (1.5% of Total Handle)	\$ 3,333,987	\$ 1,483,662	124.7%	\$ 27,153,444	\$ 14,891,748	82.3%
% of Gross Commission	17.9%	19.2%		18.0%	19.3%	
Net Commission + Breakage	\$ 15,439,918	\$ 6,339,251	143.6%	\$ 124,720,196	\$ 63,132,077	97.6%
% of Total Handle	6.95%	6.41%		6.89%	6.36%	
Number of HHR Terminals	2,829	1,755	61.2%	2,829	1,755	61.2%
Average Daily Handle	\$ 7,169,865	\$ 3,190,670	124.7%	\$ 5,728,575	\$ 2,969,441	92.9%
Handle / Day / Machine	\$ 2,534	\$ 1,818	39.4%	\$ 2,025	\$ 1,692	19.7%
Gross Commission / Day / Machine	\$ 213	\$ 142	50.0%	\$ 169	\$ 132	28.1%

	May-19	Apr-19	% Change	Total Handle	Since Inception
Total Handle	\$ 222,265,802	\$ 205,724,020	8.0%	Total Handle	\$5,561,206,161
Total Kentucky Excise Tax	\$ 3,333,987	\$ 3,085,860	8.0%	Total Kentucky Excise Tax	\$83,418,092
Average Daily Handle	\$ 7,169,865	\$ 6,857,467	4.6%	Total KY General Fund	\$31,094,394

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 May, 2019

	May-19	May-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 92,562,024	-	-	\$ 582,292,768	-	-
Less: Returned to Public	\$ 83,852,470	-	-	\$ 526,605,847	-	-
Less: Breakage	\$ 0	-		\$ 0	-	
Less: Settlement	\$ 88,214	-		\$ 547,977	-	
Gross Commission	<u>\$ 8,621,341</u>	<u>-</u>	-	<u>\$ 55,138,944</u>	<u>-</u>	-
TB Development Fund (See Note 1)	\$ 694,215	-	-	\$ 4,367,196	-	-
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)	\$ 694,215	-	-	\$ 4,262,297	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,388,430</u>	<u>-</u>	-	<u>\$ 8,734,392</u>	<u>-</u>	-
% of Gross Commission	16.1%	-		15.8%	-	
Net Commission + Breakage	\$ 7,232,910	-	-	\$ 46,404,553	-	-
% of Total Handle	7.81%	-		7.97%	-	
Number of HHR Terminals	995	-	-	995	-	-
Average Daily Handle	\$ 2,985,872	-	-	\$ 2,214,041	-	-
Handle / Day / Machine	\$ 3,001	-	-	\$ 2,225	-	-
Gross Commission / Day / Machine	\$ 280	-	-	\$ 211	-	-

	May-19	Apr-19	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 92,562,024	\$ 82,828,580	11.8%	Total Handle	\$582,292,768
Total Kentucky Excise Tax	\$ 1,388,430	\$ 1,242,429	11.8%	Total Kentucky Excise Tax	\$8,734,392
Average Daily Handle	\$ 2,985,872	\$ 2,760,953	8.1%	Total KY General Fund	\$4,262,297

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Ellis Park Historical Horse Racing Report for May, 2019

	May-19	May-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 10,056,329	\$ 7,079,645	42.0%	\$ 89,175,051	\$ 74,708,808	19.4%
Less: Returned to Public	\$ 9,205,461	\$ 6,512,032	41.4%	\$ 82,112,441	\$ 68,704,879	19.5%
Less: Breakage	\$ 808	\$ 701		\$ 8,070	\$ 7,421	
Less: Settlement	\$ 53,770	\$ 5,209		\$ (53,098)	\$ 34,622	
Gross Commission	<u>\$ 796,289</u>	<u>\$ 561,703</u>	41.8%	<u>\$ 7,107,639</u>	<u>\$ 5,961,887</u>	19.2%
TB Development Fund (See Note 1)	\$ 75,422	\$ 53,097	42.0%	\$ 668,813	\$ 560,316	19.4%
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)	\$ 75,422	\$ 53,097	42.0%	\$ 579,261	\$ 459,365	26.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 150,845</u>	<u>\$ 106,195</u>	42.0%	<u>\$ 1,337,626</u>	<u>\$ 1,120,632</u>	19.4%
% of Gross Commission	18.9%	18.9%		18.8%	18.8%	
Net Commission + Breakage	\$ 646,252	\$ 456,209	41.7%	\$ 5,778,082	\$ 4,848,675	19.2%
% of Total Handle	6.43%	6.44%		6.48%	6.49%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 324,398	\$ 228,376	42.0%	\$ 267,793	\$ 223,011	20.1%
Handle / Day / Machine	\$ 1,812	\$ 1,276	42.0%	\$ 1,496	\$ 1,246	20.1%
Gross Commission / Day / Machine	\$ 144	\$ 101	41.8%	\$ 119	\$ 99	19.9%

	May-19	Apr-19	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 10,056,329	\$ 8,552,128	17.6%	Total Handle	\$420,699,724
Total Kentucky Excise Tax	\$ 150,845	\$ 128,282	17.6%	Total Kentucky Excise Tax	\$6,310,496
Average Daily Handle	\$ 324,398	\$ 285,071	13.8%	Total KY General Fund	\$2,292,113

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Keeneland/Red Mile Historical Horse Racing Report for May, 2019

	May-19	May-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 33,601,727	\$ 23,587,670	42.5%	\$ 296,324,761	\$ 264,037,239	12.2%
Less: Returned to Public	\$ 30,886,958	\$ 21,616,355	42.9%	\$ 271,987,300	\$ 243,600,740	11.7%
Less: Breakage	\$ 112,742	\$ 81,857		\$ 932,900	\$ 607,180	
Less: Settlement	\$ 129,038	\$ 139,939		\$ 1,476,000	\$ 510,889	
Gross Commission	<u>\$ 2,472,989</u>	<u>\$ 1,749,519</u>	41.4%	<u>\$ 21,928,560</u>	<u>\$ 19,318,430</u>	13.5%
TB Development Fund (See Note 1)	\$ 126,006	\$ 88,454	42.5%	\$ 1,111,218	\$ 990,140	12.2%
SB Development Fund (See Note 2)	\$ 168,009	\$ 117,938	42.5%	\$ 1,481,624	\$ 1,320,186	12.2%
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)	\$ 210,011	\$ 147,423	42.5%	\$ 1,580,922	\$ 1,300,510	21.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 504,026</u>	<u>\$ 353,815</u>	42.5%	<u>\$ 4,444,871</u>	<u>\$ 3,960,559</u>	12.2%
% of Gross Commission	20.4%	20.2%		20.3%	20.5%	
Net Commission + Breakage	\$ 2,081,704	\$ 1,477,560	40.9%	\$ 18,416,590	\$ 15,965,051	15.4%
% of Total Handle	6.20%	6.26%		6.22%	6.05%	
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Number of HHR Terminals	902	823	9.6%	902	823	9.6%
Average Daily Handle	\$ 1,083,927	\$ 760,893	42.5%	\$ 887,200	\$ 790,531	12.2%
Handle / Day / Machine	\$ 1,202	\$ 925	30.0%	\$ 984	\$ 961	2.4%
Gross Commission / Day / Machine	\$ 88	\$ 69	29.0%	\$ 73	\$ 70	3.6%

	May-19	Apr-19	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 33,601,727	\$ 30,841,967	8.9%	Total Handle	\$1,013,691,750
Total Kentucky Excise Tax	\$ 504,026	\$ 462,630	8.9%	Total Kentucky Excise Tax	\$15,205,376
Average Daily Handle	\$ 1,083,927	\$ 1,028,066	5.4%	Total KY General Fund	\$5,095,742

Note 1: Thoroughbred Development Fund receives .75% of Total Handle at Kentucky Downs and Ellis Park. The rate applies to half of the Total Handle at KRM.

Note 2: The Standardbred Development Fund receives 1.0% of half of the Total Handle at KRM.

Note 3: EIP receives .2% of TH with a fiscal year cap of \$650,000.

Note 4: EDR and HEF each receive .1% of TH with a fiscal year cap of \$320,000.

Note 5: Kentucky General Fund receives 1.5% of TH less Notes 1, 2, 3 and 4.

Kentucky Downs Historical Horse Racing Report for May, 2019

	May-19	May-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 86,045,723	\$ 68,243,466	26.1%	\$ 842,437,022	\$ 654,037,185	28.8%
Less: Returned to Public	\$ 79,434,026	\$ 62,764,418	26.6%	\$ 776,226,924	\$ 601,461,827	29.1%
Less: Breakage	\$ 12,332	\$ 25,774		\$ 166,061	\$ 153,383	
Less: Settlement	\$ (158,040)	\$ 49,914		\$ (547,427)	\$ 446,451	
Gross Commission	<u>\$ 6,757,404</u>	<u>\$ 5,403,360</u>	25.1%	<u>\$ 66,591,465</u>	<u>\$ 51,975,524</u>	28.1%
TB Development Fund (See Note 1)	\$ 645,343	\$ 511,826	26.1%	\$ 6,318,278	\$ 4,905,279	28.8%
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)	\$ 645,343	\$ 511,826	26.1%	\$ 5,493,836	\$ 4,065,952	35.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,290,686</u>	<u>\$ 1,023,652</u>	26.1%	<u>\$ 12,636,555</u>	<u>\$ 9,810,558</u>	28.8%
% of Gross Commission	19.1%	18.9%		19.0%	18.9%	
Net Commission + Breakage	\$ 5,479,051	\$ 4,405,482	24.4%	\$ 54,120,971	\$ 42,318,350	27.9%
% of Total Handle	6.37%	6.46%		6.42%	6.47%	
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Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 2,775,668	\$ 2,201,402	26.1%	\$ 2,522,267	\$ 1,958,195	28.8%
Handle / Day / Machine	\$ 3,686	\$ 2,924	26.1%	\$ 3,350	\$ 2,601	28.8%
Gross Commission / Day / Machine	\$ 289	\$ 231	25.1%	\$ 265	\$ 207	28.1%
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	May-19	Apr-19	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 86,045,723	\$ 83,501,345	3.0%	Total Handle		\$3,544,521,919
Total Kentucky Excise Tax	\$ 1,290,686	\$ 1,252,520	3.0%	Total Kentucky Excise Tax		\$53,167,829
Average Daily Handle	\$ 2,775,668	\$ 2,783,378	-0.3%	Total KY General Fund		\$19,444,243

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.