

Kentucky Pari-Mutuel Excise Tax and BIF by Source For Fiscal Year 2019 (Through April 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	\$402,105	3.1%	\$17,362	1.3%			\$110,006	13.6%	\$55,003	11.7%	\$55,003	11.7%	\$268,070	100.0%			\$189,038	1.7%	\$1,096,587	3.8%		
Blue Grass Downs																						
Churchill Downs	\$90,765	0.7%					\$24,204	3.0%	\$12,102	2.6%	\$12,102	2.6%	\$60,510	22.6%			\$42,357	0.4%	\$242,041	0.8%		
Ellis Park	\$30,979	0.2%					\$8,261	1.0%	\$4,130	0.9%	\$4,130	0.9%	\$20,652	7.7%			\$14,457	0.1%	\$82,610	0.3%		
Keeneland	\$246,829	1.9%					\$65,821	8.2%	\$32,911	7.0%	\$32,911	7.0%	\$164,553	61.4%			\$115,187	1.0%	\$658,210	2.3%		
Kentucky Downs	\$8,387	0.1%					\$2,237	0.3%	\$1,118	0.2%	\$1,118	0.2%	\$5,591	2.1%			\$3,914	0.0%	\$22,366	0.1%		
The Red Mile			\$17,362	1.3%			\$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	0.8%	\$3,353	0.7%	\$3,353	0.7%	\$16,763	6.3%			\$11,734	0.1%	\$67,053	0.2%		
Simulcast	\$1,807,512	13.8%	\$45,034	3.3%	\$11,617	100.0%	\$46,604	5.8%	\$93,208	19.9%	\$93,208	19.9%					\$699,061	6.2%	\$2,796,245	9.8%		
Blue Grass Downs																						
Churchill Downs	\$492,342	3.7%	\$2,549	0.2%	\$3,757	32.3%	\$12,466	1.5%	\$24,932	5.3%	\$24,932	5.3%					\$186,993	1.7%	\$747,972	2.6%		
Ellis Park	\$245,767	1.9%	\$22,321	1.6%	\$53	0.5%	\$6,704	0.8%	\$13,407	2.9%	\$13,407	2.9%					\$100,553	0.9%	\$402,212	1.4%		
Keeneland	\$590,260	4.5%			\$2,194	18.9%	\$14,811	1.8%	\$29,623	6.3%	\$29,623	6.3%					\$222,170	2.0%	\$888,681	3.1%		
Kentucky Downs	\$175,865	1.3%	\$12,214	0.9%	\$3,962	34.1%	\$4,801	0.6%	\$9,602	2.1%	\$9,602	2.1%					\$72,015	0.6%	\$288,061	1.0%		
The Red Mile																						
Thunder Ridge																						
Turfway Park	\$303,278	2.3%	\$7,950	0.6%	\$1,651	14.2%	\$7,822	1.0%	\$15,644	3.3%	\$15,644	3.3%					\$117,330	1.0%	\$469,318	1.6%		
ADW															\$378,085	100.0%	\$378,085	100.0%	\$133,442	1.2%	\$889,611	3.1%
AmWest Entertainment															\$939	0.2%	\$939	0.2%	\$331	0.0%	\$2,210	0.0%
eBet Technologies															\$2,094	0.6%	\$2,094	0.6%	\$739	0.0%	\$4,928	0.0%
Horse Races Now															\$10	0.0%	\$10	0.0%	\$4	0.0%	\$24	0.0%
Lien Games															\$278	0.1%	\$278	0.1%	\$98	0.0%	\$654	0.0%
NYRA Bets															\$5,791	1.5%	\$5,791	1.5%	\$2,044	0.0%	\$13,625	0.0%
TVG															\$120,215	31.8%	\$120,215	31.8%	\$42,429	0.4%	\$282,860	1.0%
TwinSpires															\$199,186	52.7%	\$199,186	52.7%	\$70,301	0.6%	\$468,673	1.6%
Watch And Wager															\$303	0.1%	\$303	0.1%	\$107	0.0%	\$713	0.0%
XpressBet															\$49,267	13.0%	\$49,267	13.0%	\$17,388	0.2%	\$115,923	0.4%
HHR	\$10,924,517	83.2%	\$1,313,615	95.5%			\$650,000	80.6%	\$320,000	68.3%	\$320,000	68.3%							\$10,291,325	91.0%	\$23,819,457	83.3%
Derby City Gaming	\$3,672,981	28.0%					\$52,856	6.6%	\$26,021	5.6%	\$26,022	5.6%							\$3,568,081	31.5%	\$7,345,961	25.7%
Ellis Park	\$593,390	4.5%					\$45,123	5.6%	\$22,214	4.7%	\$22,214	4.7%							\$503,839	4.5%	\$1,186,781	4.1%
Keeneland/Red Mile	\$985,211	7.5%	\$1,313,615	95.5%			\$136,605	16.9%	\$67,251	14.4%	\$67,251	14.4%							\$1,370,912	12.1%	\$3,940,846	13.8%
Kentucky Downs	\$5,672,935	43.2%					\$415,416	51.5%	\$204,513	43.7%	\$204,513	43.7%							\$4,848,493	42.9%	\$11,345,870	39.7%
Grand Total	\$13,134,134	100.0%	\$1,376,012	100.0%	\$11,617	100.0%	\$806,610	100.0%	\$468,211	100.0%	\$468,211	100.0%	\$268,070	100.0%	\$378,085	100.0%	\$378,085	100.0%	\$11,312,865	100.0%	\$28,601,900	100.0%



Kentucky Handle and Excise Tax Report for April, 2019

	April-19	April-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Live Racing Dates	18	17	5.9%	190	193	-1.6%
On-Track Live Handle	\$ 18,054,042	\$ 18,534,370	-2.6%	\$ 55,002,965	\$ 57,832,628	-4.9%
On-Track Simulcast Handle	\$ 12,359,626	\$ 13,147,222	-6.0%	\$ 112,244,532	\$ 121,461,534	-7.6%
Kentucky Resident ADW Handle	\$ 22,204,492	\$ 21,549,586	3.0%	\$ 177,922,175	\$ 163,782,515	8.6%
Historical Horse Racing Handle	\$ 205,724,020	\$ 100,673,669	104.3%	\$ 1,587,963,800	\$ 893,872,451	77.6%
Total Taxable Handle	\$ 258,342,180	\$ 153,904,846	67.9%	\$ 1,933,133,472	\$ 1,236,949,128	56.3%
TB Development Fund	\$ 1,762,937	\$ 1,010,239	74.5%	\$ 13,134,134	\$ 8,166,731	60.8%
SB Development Fund	\$ 158,542	\$ 131,009	21.0%	\$ 1,376,012	\$ 1,264,647	8.8%
QH/Arabian Development Fund	\$ 640	\$ 1,065	-39.9%	\$ 11,617	\$ 15,004	-22.6%
Backside Improvement Fund	\$ 90,270	\$ 92,672	-2.6%	\$ 268,070	\$ 282,363	-5.1%
Equine Industry Program	\$ 41,239	\$ 42,484	-2.9%	\$ 806,610	\$ 815,696	-1.1%
Equine Drug Research	\$ 28,316	\$ 29,365	-3.6%	\$ 468,211	\$ 477,894	-2.0%
Higher Education Fund	\$ 28,316	\$ 29,365	-3.6%	\$ 468,211	\$ 477,894	-2.0%
ADW Host Track Allocation (Note 1)	\$ 47,185	\$ 45,793	3.0%	\$ 378,085	\$ 348,038	8.6%
ADW Purse Allocation (Note 1)	\$ 47,185	\$ 45,793	3.0%	\$ 378,085	\$ 348,038	8.6%
KY General Fund	\$ 1,661,182	\$ 885,671	87.6%	\$ 11,312,865	\$ 6,185,795	82.9%
Total KY Excise Tax	\$ 3,865,811	\$ 2,313,455	67.1%	\$ 28,601,900	\$ 18,382,100	55.6%



Note 1 - As per KRS 138.530

Kentucky Live and Simulcast Wagering Report for April, 2019

Live Racing

	April-19	April-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	18	17	5.9%	190	193	-1.6%
On-Track Handle on All Kentucky Races (OTH)	\$ 18,054,042	\$ 18,534,370	-2.6%	\$ 55,002,965	\$ 57,832,628	-4.9%
Less: Return to Public	\$ 14,590,750	\$ 14,978,189		\$ 44,214,109	\$ 46,249,100	
Less: Breakage	\$ 135,139	\$ 132,346		\$ 377,019	\$ 388,282	
Gross Commission	<u>\$ 3,328,152</u>	<u>\$ 3,423,835</u>	-2.8%	<u>\$ 10,411,838</u>	<u>\$ 11,195,245</u>	-7.0%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 135,405	\$ 139,008	-2.6%	\$ 402,105	\$ 423,545	-5.1%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 17,362	\$ 16,999	2.1%
Equine Industry Program (0.2% of OTH)	\$ 36,108	\$ 37,069	-2.6%	\$ 110,006	\$ 115,665	-4.9%
Equine Drug Research (0.1% of OTH)	\$ 18,054	\$ 18,534	-2.6%	\$ 55,003	\$ 57,833	-4.9%
Higher Education Fund (0.1% of OTH)	\$ 18,054	\$ 18,534	-2.6%	\$ 55,003	\$ 57,833	-4.9%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 63,189	\$ 64,870	-2.6%	\$ 189,038	\$ 199,014	-5.0%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 270,811</u>	<u>\$ 278,016</u>	-2.6%	<u>\$ 828,517</u>	<u>\$ 870,889</u>	-4.9%
% of Gross Commission	8.14%	8.12%		7.96%	7.78%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 90,270	\$ 92,672	-2.6%	\$ 268,070	\$ 282,363	-5.1%
Net Commission	\$ 2,967,071	\$ 3,053,147	-2.8%	\$ 9,315,251	\$ 10,041,993	-7.2%
% of On-Track Handle	16.43%	16.47%		16.94%	17.36%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 2,072,913	\$ 2,402,426	-13.7%	\$ 10,617,289	\$ 11,878,152	-10.6%
Kentucky Licensed ADW's	\$ 9,871,154	\$ 9,059,319	9.0%	\$ 35,938,276	\$ 30,198,233	19.0%
Other Sources	\$ 133,936,442	\$ 133,591,843	0.3%	\$ 517,103,432	\$ 477,122,107	8.4%
All Sources Handle on Live Racing	<u>\$ 163,934,550</u>	<u>\$ 163,587,958</u>	0.2%	<u>\$ 618,661,962</u>	<u>\$ 577,031,120</u>	7.2%
Average Daily Handle - On Track	\$ 1,003,002	\$ 1,090,257	-8.0%	\$ 289,489	\$ 299,651	-3.4%
Average Daily Handle - All Sources	\$ 9,107,475	\$ 9,622,821	-5.4%	\$ 3,256,116	\$ 2,989,799	8.9%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 10,294,190	\$ 10,971,210	-6.2%	\$ 93,335,814	\$ 100,903,220	-7.5%
Standardbred Simulcast Handle (SBSH)	\$ 2,008,248	\$ 2,084,353	-3.7%	\$ 18,179,192	\$ 19,546,295	-7.0%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 57,188	\$ 91,659	-37.6%	\$ 729,526	\$ 1,012,019	-27.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 12,359,626</u>	<u>\$ 13,147,222</u>	-6.0%	<u>\$ 112,244,532</u>	<u>\$ 121,461,534</u>	-7.6%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 200,259	\$ 211,107	-5.1%	\$ 1,807,512	\$ 1,940,829	-6.9%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,332	\$ 4,437	-2.4%	\$ 45,034	\$ 45,400	-0.8%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 640	\$ 1,065	-39.9%	\$ 11,617	\$ 15,004	-22.6%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,131	\$ 5,415	-5.3%	\$ 46,604	\$ 50,031	-6.8%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 10,262	\$ 10,830	-5.3%	\$ 93,208	\$ 100,062	-6.8%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 10,262	\$ 10,830	-5.3%	\$ 93,208	\$ 100,062	-6.8%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 76,962	\$ 81,229	-5.3%	\$ 699,061	\$ 750,462	-6.8%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 307,847</u>	<u>\$ 324,915</u>	-5.3%	<u>\$ 2,796,245</u>	<u>\$ 3,001,848</u>	-6.8%

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

	April-19	April-18	% Change	FYTD - 2019	FYTD - 2018	% Change
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)	\$ 281,230	\$ 415,848	-32.4%	\$ 2,960,218	\$ 3,542,155	-16.4%
Standardbred Simulcast Handle (SBSH)	\$ 8,941	\$ 5,740	55.8%	\$ 69,153	\$ 62,134	11.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 563	\$ 1,025	-45.1%	\$ 9,982	\$ 12,445	-19.8%
All-Breed Total Simulcast Handle (TSH)	\$ 290,734	\$ 422,612	-31.2%	\$ 3,039,352	\$ 3,616,734	-16.0%

Churchill Downs Live and Simulcast Wagering Report for April, 2019

Live Racing

	April-19	April-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	2	1	100.0%	32	33	-3.0%
On-Track Handle (OTH)	\$ 1,563,405	\$ 1,076,620	45.2%	\$ 12,102,059	\$ 12,090,055	0.1%
Less: Return to Public	\$ 1,247,522	\$ 857,583		\$ 9,640,101	\$ 9,617,159	
Less: Breakage	\$ 10,912	\$ 8,072		\$ 78,242	\$ 78,475	
Gross Commission	<u>\$ 304,972</u>	<u>\$ 210,965</u>	44.6%	<u>\$ 2,383,716</u>	<u>\$ 2,394,422</u>	-0.4%
TB Development Fund (0.75% of OTH)	\$ 11,726	\$ 8,075	45.2%	\$ 90,765	\$ 90,675	0.1%
Equine Industry Program (0.2% of OTH)	\$ 3,127	\$ 2,153	45.2%	\$ 24,204	\$ 24,180	0.1%
Equine Drug Research (0.1% of OTH)	\$ 1,563	\$ 1,077	45.2%	\$ 12,102	\$ 12,090	0.1%
Higher Education Fund (0.1% of OTH)	\$ 1,563	\$ 1,077	45.2%	\$ 12,102	\$ 12,090	0.1%
KY General Fund (0.35% of OTH)	\$ 5,472	\$ 3,768	45.2%	\$ 42,357	\$ 42,315	0.1%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 23,451</u>	<u>\$ 16,149</u>	45.2%	<u>\$ 181,531</u>	<u>\$ 181,351</u>	0.1%
% of Gross Commission	7.69%	7.65%		7.62%	7.57%	
Backside Improvement Fund (0.5% of OTH)	\$ 7,817	\$ 5,383	45.2%	\$ 60,510	\$ 60,450	0.1%
Net Commission	\$ 273,703	\$ 189,433	44.5%	\$ 2,141,675	\$ 2,152,621	-0.5%
% of On-Track Handle	17.51%	17.60%		17.70%	17.80%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 84,293	\$ 72,658	16.0%	\$ 2,448,634	\$ 2,841,210	-13.8%
Kentucky Licensed ADW's	\$ 1,049,284	\$ 632,612	65.9%	\$ 10,866,756	\$ 8,416,346	29.1%
Other Sources	\$ 8,121,449	\$ 4,633,464	75.3%	\$ 137,259,323	\$ 118,428,720	15.9%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 10,818,431</u>	<u>\$ 6,415,354</u>	68.6%	<u>\$ 162,676,773</u>	<u>\$ 141,776,331</u>	14.7%
Average Daily Handle - On Track	\$ 781,703	\$ 1,076,620	-27.4%	\$ 378,189	\$ 366,365	3.2%
Average Daily Handle - All Sources	\$ 5,409,216	\$ 6,415,354	-15.7%	\$ 5,083,649	\$ 4,296,252	18.3%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,888,107	\$ 3,004,268	-3.9%	\$ 24,617,118	\$ 27,254,046	-9.7%
Standardbred Simulcast Handle (SBSH)	\$ 22,400	\$ 20,323	10.2%	\$ 127,455	\$ 96,720	31.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 3,953	\$ 4,122	-4.1%	\$ 187,832	\$ 176,139	6.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,914,460</u>	<u>\$ 3,028,713</u>	-3.8%	<u>\$ 24,932,405</u>	<u>\$ 27,526,905</u>	-9.4%
TB Development Fund (2% of TBSH)	\$ 57,762	\$ 60,085	-3.9%	\$ 492,342	\$ 545,081	-9.7%
SB Development Fund (2% of SBSH)	\$ 448	\$ 406	10.2%	\$ 2,549	\$ 1,934	31.8%
QH/Other Development Fund (2% of QSHS)	\$ 79	\$ 82	-4.1%	\$ 3,757	\$ 3,523	6.6%
Equine Industry Program (0.05% of TSH)	\$ 1,457	\$ 1,514	-3.8%	\$ 12,466	\$ 13,763	-9.4%
Equine Drug Research (0.1% of TSH)	\$ 2,914	\$ 3,029	-3.8%	\$ 24,932	\$ 27,527	-9.4%
Higher Education Fund (0.1% of TSH)	\$ 2,914	\$ 3,029	-3.8%	\$ 24,932	\$ 27,527	-9.4%
KY General Fund (0.75% of TSH)	\$ 21,858	\$ 22,715	-3.8%	\$ 186,993	\$ 206,452	-9.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 87,434</u>	<u>\$ 90,861</u>	-3.8%	<u>\$ 747,972</u>	<u>\$ 825,807</u>	-9.4%

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

	April-19	April-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)	\$ 1,069,381	\$ 1,194,715	-10.5%	\$ 12,288,336	\$ 12,991,647	-5.4%
Standardbred Simulcast Handle (SBSH)	\$ 103,021	\$ 105,075	-2.0%	\$ 1,116,061	\$ 954,175	17.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 145	\$ 1,728	-91.6%	\$ 2,663	\$ 53,284	-95.0%
All-Breed Total Simulcast Handle (TSH)	\$ 1,172,547	\$ 1,301,519	-9.9%	\$ 13,407,060	\$ 13,999,107	-4.2%
TB Development Fund (2% of TBSH)	\$ 21,388	\$ 23,894	-10.5%	\$ 245,767	\$ 259,833	-5.4%
SB Development Fund (2% of SBSH)	\$ 2,060	\$ 2,102	-2.0%	\$ 22,321	\$ 19,084	17.0%
QH/Other Development Fund (2% of QSHS)	\$ 3	\$ 35	-91.6%	\$ 53	\$ 1,066	-95.0%
Equine Industry Program (0.05% of TSH)	\$ 586	\$ 651	-9.9%	\$ 6,704	\$ 7,000	-4.2%
Equine Drug Research (0.1% of TSH)	\$ 1,173	\$ 1,302	-9.9%	\$ 13,407	\$ 13,999	-4.2%
Higher Education Fund (0.1% of TSH)	\$ 1,173	\$ 1,302	-9.9%	\$ 13,407	\$ 13,999	-4.2%
KY General Fund (0.75% of TSH)	\$ 8,794	\$ 9,761	-9.9%	\$ 100,553	\$ 104,993	-4.2%
Total KY Excise Tax (3% of TSH)	\$ 35,176	\$ 39,046	-9.9%	\$ 402,212	\$ 419,973	-4.2%

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

	April-19	April-18	% Change	FYTD - 2019	FYTD - 2018	% Change
Race Dates	16	16		33	33	
On-Track Handle (OTH)	\$ 16,490,636	\$ 17,457,750	-5.5%	\$ 32,910,507	\$ 35,040,621	-6.1%
Less: Return to Public	\$ 13,343,229	\$ 14,120,606		\$ 26,638,180	\$ 28,126,197	
Less: Breakage	\$ 124,227	\$ 124,274		\$ 228,699	\$ 240,635	
Gross Commission	\$ 3,023,181	\$ 3,212,870	-5.9%	\$ 6,043,628	\$ 6,673,788	-9.4%
TB Development Fund (0.75% of OTH)	\$ 123,680	\$ 130,933	-5.5%	\$ 246,829	\$ 262,805	-6.1%
Equine Industry Program (0.2% of OTH)	\$ 32,981	\$ 34,915	-5.5%	\$ 65,821	\$ 70,081	-6.1%
Equine Drug Research (0.1% of OTH)	\$ 16,491	\$ 17,458	-5.5%	\$ 32,911	\$ 35,041	-6.1%
Higher Education Fund (0.1% of OTH)	\$ 16,491	\$ 17,458	-5.5%	\$ 32,911	\$ 35,041	-6.1%
KY General Fund (0.35% of OTH)	\$ 57,717	\$ 61,102	-5.5%	\$ 115,187	\$ 122,642	-6.1%
Total KY Excise Tax (1.5% of OTH)	\$ 247,360	\$ 261,866	-5.5%	\$ 493,658	\$ 525,609	-6.1%
% of Gross Commission	8.18%	8.15%		8.17%	7.88%	
Backside Improvement Fund (0.5% of OTH)	\$ 82,453	\$ 87,289	-5.5%	\$ 164,553	\$ 175,203	-6.1%
Net Commission	\$ 2,693,368	\$ 2,863,715	-5.9%	\$ 5,385,418	\$ 5,972,976	-9.8%
% of On-Track Handle	16.33%	16.40%		16.36%	17.05%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 1,988,621	\$ 2,329,768	-14.6%	\$ 4,226,150	\$ 4,476,985	-5.6%
Kentucky Licensed ADW's	\$ 8,821,869	\$ 8,426,707	4.7%	\$ 17,771,966	\$ 15,546,048	14.3%
Other Sources	\$ 125,814,993	\$ 128,958,379	-2.4%	\$ 242,518,608	\$ 223,537,167	8.5%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 153,116,119	\$ 157,172,604	-2.6%	\$ 297,427,231	\$ 278,600,820	6.8%
Average Daily Handle - On Track	\$ 1,030,665	\$ 1,091,109	-5.5%	\$ 997,288	\$ 1,061,837	-6.1%
Average Daily Handle - All Sources	\$ 9,569,757	\$ 9,823,288	-2.6%	\$ 9,012,946	\$ 8,442,449	6.8%
Simulcast Wagering on Other Tracks						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,776,531	\$ 3,714,211	1.7%	\$ 29,512,988	\$ 29,989,389	-1.6%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,915	\$ 6,920	-14.5%	\$ 109,716	\$ 108,563	1.1%
All-Breed Total Simulcast Handle (TSH)	\$ 3,782,446	\$ 3,721,131	1.6%	\$ 29,622,704	\$ 30,097,952	-1.6%
TB Development Fund (2% of TBSH)	\$ 75,531	\$ 74,284	1.7%	\$ 590,260	\$ 599,788	-1.6%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 118	\$ 138	-14.5%	\$ 2,194	\$ 2,171	1.1%
Equine Industry Program (0.05% of TSH)	\$ 1,891	\$ 1,861	1.6%	\$ 14,811	\$ 15,049	-1.6%
Equine Drug Research (0.1% of TSH)	\$ 3,782	\$ 3,721	1.6%	\$ 29,623	\$ 30,098	-1.6%
Higher Education Fund (0.1% of TSH)	\$ 3,782	\$ 3,721	1.6%	\$ 29,623	\$ 30,098	-1.6%
KY General Fund (0.75% of TSH)	\$ 28,368	\$ 27,908	1.6%	\$ 222,170	\$ 225,735	-1.6%
Total KY Excise Tax (3% of TSH)	\$ 113,473	\$ 111,634	1.6%	\$ 888,681	\$ 902,939	-1.6%

Kentucky Downs Live and Simulcast Wagering Report for April, 2019

Live Racing

	April-19	April-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)	\$ 914,480	\$ 850,541	7.5%	\$ 8,793,272	\$ 9,816,179	-10.4%
Standardbred Simulcast Handle (SBSH)	\$ 51,187	\$ 55,100	-7.1%	\$ 610,681	\$ 780,841	-21.8%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 16,232	\$ 33,742	-51.9%	\$ 198,091	\$ 260,485	-24.0%
All-Breed Total Simulcast Handle (TSH)	\$ 981,900	\$ 939,382	4.5%	\$ 9,602,044	\$ 10,857,506	-11.6%
TB Development Fund (2% of TBSH)	\$ 18,290	\$ 17,011	7.5%	\$ 175,865	\$ 196,324	-10.4%
SB Development Fund (2% of SBSH)	\$ 1,024	\$ 1,102	-7.1%	\$ 12,214	\$ 15,617	-21.8%
QH/Other Development Fund (2% of QHSH)	\$ 325	\$ 675	-51.9%	\$ 3,962	\$ 5,210	-24.0%
Equine Industry Program (0.05% of TSH)	\$ 491	\$ 470	4.5%	\$ 4,801	\$ 5,429	-11.6%
Equine Drug Research (0.1% of TSH)	\$ 982	\$ 939	4.5%	\$ 9,602	\$ 10,858	-11.6%
Higher Education Fund (0.1% of TSH)	\$ 982	\$ 939	4.5%	\$ 9,602	\$ 10,858	-11.6%
KY General Fund (0.75% of TSH)	\$ 7,364	\$ 7,045	4.5%	\$ 72,015	\$ 81,431	-11.6%
Total KY Excise Tax (3% of TSH)	\$ 29,457	\$ 28,181	4.5%	\$ 288,061	\$ 325,725	-11.6%

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

	April-19	April-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)	\$ 1,782,714	\$ 1,856,739	-4.0%	\$ 15,858,330	\$ 17,135,695	-7.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 24,610	\$ 37,381	-34.2%	\$ 138,688	\$ 249,319	-44.4%
All-Breed Total Simulcast Handle (TSH)	\$ 1,807,325	\$ 1,894,120	-4.6%	\$ 15,997,018	\$ 17,385,014	-8.0%

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

	April-19	April-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 April, 2019
Live Racing

	April-19	April-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)	\$ 1,364,461	\$ 1,791,628	-23.8%	\$ 15,163,882	\$ 16,990,165	-10.7%
Standardbred Simulcast Handle (SBSH)	\$ 39,985	\$ 41,376	-3.4%	\$ 397,513	\$ 438,245	-9.3%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 5,769	\$ 6,741	-14.4%	\$ 82,554	\$ 151,714	-45.6%
All-Breed Total Simulcast Handle (TSH)	\$ 1,410,215	\$ 1,839,745	-23.3%	\$ 15,643,950	\$ 17,580,124	-11.0%
TB Development Fund (2% of TBSH)	\$ 27,289	\$ 35,833	-23.8%	\$ 303,278	\$ 339,803	-10.7%
SB Development Fund (2% of SBSH)	\$ 800	\$ 828	-3.4%	\$ 7,950	\$ 8,765	-9.3%
QH/Other Development Fund (2% of QSHS)	\$ 115	\$ 135	-14.4%	\$ 1,651	\$ 3,034	-45.6%
Equine Industry Program (0.05% of TSH)	\$ 705	\$ 920	-23.3%	\$ 7,822	\$ 8,790	-11.0%
Equine Drug Research (0.1% of TSH)	\$ 1,410	\$ 1,840	-23.3%	\$ 15,644	\$ 17,580	-11.0%
Higher Education Fund (0.1% of TSH)	\$ 1,410	\$ 1,840	-23.3%	\$ 15,644	\$ 17,580	-11.0%
KY General Fund (0.75% of TSH)	\$ 10,577	\$ 13,798	-23.3%	\$ 117,330	\$ 131,851	-11.0%
Total KY Excise Tax (3% of TSH)	\$ 42,306	\$ 55,192	-23.3%	\$ 469,318	\$ 527,404	-11.0%

Kentucky Resident Advance Deposit Wagering Report for April, 2019

	Apr-19	Apr-18	% Change	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	\$ 9,871,026	\$ 9,059,009	9.0%	\$ 35,937,664	\$ 30,197,275	19.0%
Total Out-of-State Handle	\$ 12,333,467	\$ 12,490,577	-1.3%	\$ 141,984,511	\$ 133,585,240	6.3%
Total ADW Handle (TAH)	\$ 22,204,492	\$ 21,549,586	3.0%	\$ 177,922,175	\$ 163,782,515	8.6%
Host Track (42.5% Allocation)	\$ 47,185	\$ 45,793	3.0%	\$ 378,085	\$ 348,038	8.6%
Purse (42.5% Allocation)	\$ 47,185	\$ 45,793	3.0%	\$ 378,085	\$ 348,038	8.6%
KY General Fund (15% Allocation)	\$ 16,653	\$ 16,162	3.0%	\$ 133,442	\$ 122,837	8.6%
Total KY Excise Tax (0.5% of TAH)	\$ 111,022	\$ 107,748	3.0%	\$ 889,611	\$ 818,913	8.6%



Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for April, 2019

AmWest Entertainment	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.28%	\$ 27,298	\$ 9,251	195.1%	0.18%	\$ 64,174	\$ 46,858	37.0%
Total Out-of-State Handle	0.25%	\$ 30,566	\$ 21,089	44.9%	0.27%	\$ 377,773	\$ 428,939	-11.9%
Total Handle	0.26%	\$ 57,864	\$ 30,340	90.7%	0.25%	\$ 441,946	\$ 475,797	-7.1%
Host Track (42.5% Allocation)	0.26%	\$ 123	\$ 64	90.7%	0.25%	\$ 939	\$ 1,011	-7.1%
Purse (42.5% Allocation)	0.26%	\$ 123	\$ 64	90.7%	0.25%	\$ 939	\$ 1,011	-7.1%
KY General Fund (15% Allocation)	0.26%	\$ 43	\$ 23	90.7%	0.25%	\$ 331	\$ 357	-7.1%
Total KY Excise Tax (0.5% of TAH)	0.26%	\$ 289	\$ 152	90.7%	0.25%	\$ 2,210	\$ 2,379	-7.1%

eBet	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.18%	\$ 17,352	\$ 22,916	-24.3%	0.25%	\$ 88,675	\$ 55,335	60.3%
Total Out-of-State Handle	0.46%	\$ 56,439	\$ 107,795	-47.6%	0.63%	\$ 896,914	\$ 794,228	12.9%
Total Handle	0.33%	\$ 73,791	\$ 130,711	-43.5%	0.55%	\$ 985,589	\$ 849,562	16.0%
Host Track (42.5% Allocation)	0.33%	\$ 157	\$ 278	-43.5%	0.55%	\$ 2,094	\$ 1,805	16.0%
Purse (42.5% Allocation)	0.33%	\$ 157	\$ 278	-43.5%	0.55%	\$ 2,094	\$ 1,805	16.0%
KY General Fund (15% Allocation)	0.33%	\$ 55	\$ 98	-43.5%	0.55%	\$ 739	\$ 637	16.0%
Total KY Excise Tax (0.5% of TAH)	0.33%	\$ 369	\$ 654	-43.5%	0.55%	\$ 4,928	\$ 4,248	16.0%

Horse Races Now	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.00%		\$ 4,036	-100.0%	0.00%	\$ 1,127	\$ 4,833	-76.7%
Total Out-of-State Handle	0.00%		\$ 385	-100.0%	0.00%	\$ 3,699	\$ 1,350	174.1%
Total Handle	0.00%		\$ 4,421	-100.0%	0.00%	\$ 4,826	\$ 6,183	-21.9%
Host Track (42.5% Allocation)	0.00%		\$ 9	-100.0%	0.00%	\$ 10	\$ 13	-21.9%
Purse (42.5% Allocation)	0.00%		\$ 9	-100.0%	0.00%	\$ 10	\$ 13	-21.9%
KY General Fund (15% Allocation)	0.00%		\$ 3	-100.0%	0.00%	\$ 4	\$ 5	-21.9%
Total KY Excise Tax (0.5% of TAH)	0.00%		\$ 22	-100.0%	0.00%	\$ 24	\$ 31	-21.9%

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

Lien Games	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.02%	\$ 2,257	\$ 1,995	13.2%	0.02%	\$ 7,677	\$ 9,128	-15.9%
Total Out-of-State Handle	0.10%	\$ 11,804	\$ 13,378	-11.8%	0.09%	\$ 123,215	\$ 177,224	-30.5%
Total Handle	0.06%	\$ 14,061	\$ 15,373	-8.5%	0.07%	\$ 130,892	\$ 186,352	-29.8%
Host Track (42.5% Allocation)	0.06%	\$ 30	\$ 33	-8.5%	0.07%	\$ 278	\$ 396	-29.8%
Purse (42.5% Allocation)	0.06%	\$ 30	\$ 33	-8.5%	0.07%	\$ 278	\$ 396	-29.8%
KY General Fund (15% Allocation)	0.06%	\$ 11	\$ 12	-8.5%	0.07%	\$ 98	\$ 140	-29.8%
Total KY Excise Tax (0.5% of TAH)	0.06%	\$ 70	\$ 77	-8.5%	0.07%	\$ 654	\$ 932	-29.8%

NYRAbets	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.50%	\$ 49,200	\$ 86,795	-43.3%	0.92%	\$ 328,869	\$ 260,965	26.0%
Total Out-of-State Handle	0.57%	\$ 70,385	\$ 103,558	-32.0%	1.69%	\$ 2,396,182	\$ 1,438,974	66.5%
Total Handle	0.54%	\$ 119,585	\$ 190,353	-37.2%	1.53%	\$ 2,725,051	\$ 1,699,939	60.3%
Host Track (42.5% Allocation)	0.54%	\$ 254	\$ 405	-37.2%	1.53%	\$ 5,791	\$ 3,612	60.3%
Purse (42.5% Allocation)	0.54%	\$ 254	\$ 405	-37.2%	1.53%	\$ 5,791	\$ 3,612	60.3%
KY General Fund (15% Allocation)	0.54%	\$ 90	\$ 143	-37.2%	1.53%	\$ 2,044	\$ 1,275	60.3%
Total KY Excise Tax (0.5% of TAH)	0.54%	\$ 598	\$ 952	-37.2%	1.53%	\$ 13,625	\$ 8,500	60.3%

TVG	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	30.80%	\$ 3,040,101	\$ 2,805,829	8.3%	27.49%	\$ 9,878,496	\$ 8,326,518	18.6%
Total Out-of-State Handle	36.36%	\$ 4,484,596	\$ 4,946,201	-9.3%	32.89%	\$ 46,693,494	\$ 46,836,788	-0.3%
Total Handle	33.89%	\$ 7,524,697	\$ 7,752,031	-2.9%	31.80%	\$ 56,571,990	\$ 55,163,306	2.6%
Host Track (42.5% Allocation)	33.89%	\$ 15,990	\$ 16,473	-2.9%	31.80%	\$ 120,215	\$ 117,222	2.6%
Purse (42.5% Allocation)	33.89%	\$ 15,990	\$ 16,473	-2.9%	31.80%	\$ 120,215	\$ 117,222	2.6%
KY General Fund (15% Allocation)	33.89%	\$ 5,644	\$ 5,814	-2.9%	31.80%	\$ 42,429	\$ 41,372	2.6%
Total KY Excise Tax (0.5% of TAH)	33.89%	\$ 37,623	\$ 38,760	-2.9%	31.80%	\$ 282,860	\$ 275,817	2.6%

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

TwinSpires	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	58.13%	\$ 5,737,556	\$ 5,407,290	6.1%	57.08%	\$ 20,513,410	\$ 18,066,717	13.5%
Total Out-of-State Handle	54.01%	\$ 6,661,638	\$ 6,346,554	5.0%	51.57%	\$ 73,221,124	\$ 68,939,158	6.2%
Total Handle	55.84%	\$ 12,399,194	\$ 11,753,844	5.5%	52.68%	\$ 93,734,534	\$ 87,005,875	7.7%
Host Track (42.5% Allocation)	55.84%	\$ 26,348	\$ 24,977	5.5%	52.68%	\$ 199,186	\$ 184,887	7.7%
Purse (42.5% Allocation)	55.84%	\$ 26,348	\$ 24,977	5.5%	52.68%	\$ 199,186	\$ 184,887	7.7%
KY General Fund (15% Allocation)	55.84%	\$ 9,299	\$ 8,815	5.5%	52.68%	\$ 70,301	\$ 65,254	7.7%
Total KY Excise Tax (0.5% of TAH)	55.84%	\$ 61,996	\$ 58,769	5.5%	52.68%	\$ 468,673	\$ 435,029	7.7%

Watch and Wager	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	0.05%	\$ 4,864	\$ 5,254	-7.4%	0.09%	\$ 31,787	\$ 12,267	159.1%
Total Out-of-State Handle	0.05%	\$ 6,773	\$ 9,208	-26.4%	0.08%	\$ 110,903	\$ 100,757	10.1%
Total Handle	0.05%	\$ 11,637	\$ 14,461	-19.5%	0.08%	\$ 142,689	\$ 113,023	26.2%
Host Track (42.5% Allocation)	0.05%	\$ 25	\$ 31	-19.5%	0.08%	\$ 303	\$ 240	26.2%
Purse (42.5% Allocation)	0.05%	\$ 25	\$ 31	-19.5%	0.08%	\$ 303	\$ 240	26.2%
KY General Fund (15% Allocation)	0.05%	\$ 9	\$ 11	-19.5%	0.08%	\$ 107	\$ 85	26.2%
Total KY Excise Tax (0.5% of TAH)	0.05%	\$ 58	\$ 72	-19.5%	0.08%	\$ 713	\$ 565	26.2%

Xpressbet	% of Total	Apr-19	Apr-18	% Change	% of Total	FYTD-2019	FYTD-2018	% Change
Total In-State Handle	10.05%	\$ 992,397	\$ 715,643	38.7%	13.98%	\$ 5,023,449	\$ 3,414,654	47.1%
Total Out-of-State Handle	8.20%	\$ 1,011,266	\$ 942,409	7.3%	12.79%	\$ 18,161,208	\$ 14,867,824	22.2%
Total Handle	9.02%	\$ 2,003,663	\$ 1,658,052	20.8%	13.03%	\$ 23,184,657	\$ 18,282,478	26.8%
Host Track (42.5% Allocation)	9.02%	\$ 4,258	\$ 3,523	20.8%	13.03%	\$ 49,267	\$ 38,850	26.8%
Purse (42.5% Allocation)	9.02%	\$ 4,258	\$ 3,523	20.8%	13.03%	\$ 49,267	\$ 38,850	26.8%
KY General Fund (15% Allocation)	9.02%	\$ 1,503	\$ 1,244	20.8%	13.03%	\$ 17,388	\$ 13,712	26.8%
Total KY Excise Tax (0.5% of TAH)	9.02%	\$ 10,018	\$ 8,290	20.8%	13.03%	\$ 115,923	\$ 91,412	26.8%

Kentucky Historical Horse Racing Report for April, 2019

	April-19	April-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 205,724,020	\$ 100,673,669	104.3%	\$1,587,963,800	\$ 893,872,451	77.6%
Less: Returned to Public	\$ 188,804,019	\$ 92,255,743	104.7%	\$1,453,553,597	\$ 822,874,640	76.6%
Less: Breakage	\$ 117,335	\$ 103,808		\$ 981,148	\$ 659,652	
Less: Settlement	\$ (371,692)	\$ 450,725		\$ 1,310,469	\$ 796,900	
Gross Commission	<u>\$ 17,174,357</u>	<u>\$ 7,863,393</u>	118.4%	<u>\$ 132,118,586</u>	<u>\$ 69,541,259</u>	90.0%
TB Development Fund (See Note 1)	\$ 1,427,273	\$ 660,124	116.2%	\$ 10,924,517	\$ 5,802,358	88.3%
SB Development Fund (See Note 2)	\$ 154,210	\$ 126,571	21.8%	\$ 1,313,615	\$ 1,202,248	9.3%
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)	\$ 1,504,378	\$ 723,410	108.0%	\$ 10,291,325	\$ 5,113,481	101.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 3,085,860</u>	<u>\$ 1,510,105</u>	104.3%	<u>\$ 23,819,457</u>	<u>\$ 13,408,087</u>	77.6%
% of Gross Commission	18.0%	19.2%		18.0%	19.3%	
Net Commission + Breakage	\$ 14,205,832	\$ 6,457,096	120.0%	\$ 109,280,278	\$ 56,792,826	92.4%
% of Total Handle	6.91%	6.41%		6.88%	6.35%	
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Number of HHR Terminals	2,734	1,750	56.2%	2,734	1,750	56.2%
Average Daily Handle	\$ 6,857,467	\$ 3,355,789	104.3%	\$ 5,571,803	\$ 2,946,832	89.1%
Handle / Day / Machine	\$ 2,508	\$ 1,918	30.8%	\$ 2,038	\$ 1,684	21.0%
Gross Commission / Day / Machine	\$ 209	\$ 150	39.8%	\$ 170	\$ 131	29.4%

	April-19	Mar-19	% Change	Since Inception	
Total Handle	\$ 205,724,020	\$ 234,015,320	-12.1%	Total Handle	\$5,338,940,359
Total Kentucky Excise Tax	\$ 3,085,860	\$ 3,510,230	-12.1%	Total Kentucky Excise Tax	\$80,084,105
Average Daily Handle	\$ 6,857,467	\$ 7,548,881	-9.2%	Total KY General Fund	\$29,469,403

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 April, 2019

	April-19	April-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 82,828,580	-	-	\$ 489,730,744	-	-
Less: Returned to Public	\$ 75,144,512	-	-	\$ 442,753,377	-	-
Less: Breakage	\$ 0	-		\$ 0	-	
Less: Settlement	\$ 18,992	-	-	\$ 459,763	-	
Gross Commission	<u>\$ 7,665,075</u>	<u>-</u>	<u>-</u>	<u>\$ 46,517,604</u>	<u>-</u>	<u>-</u>
TB Development Fund (See Note 1)	\$ 621,214	-	-	\$ 3,672,981	-	-
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)	\$ 621,214	-	-	\$ 3,568,081	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,242,429</u>	<u>-</u>	<u>-</u>	<u>\$ 7,345,961</u>	<u>-</u>	<u>-</u>
% of Gross Commission	16.2%	-		15.8%	-	
Net Commission + Breakage	\$ 6,422,647	-	-	\$ 39,171,643	-	-
% of Total Handle	7.75%	-		8.00%	-	
Number of HHR Terminals	900	-	-	900	-	-
Average Daily Handle	\$ 2,760,953	-	-	\$ 2,110,908	-	-
Handle / Day / Machine	\$ 3,068	-	-	\$ 2,345	-	-
Gross Commission / Day / Machine	\$ 284	-	-	\$ 223	-	-

	April-19	Mar-19	% Change	Since Inception (September 10, 2018)	
Total Handle	\$ 82,828,580	\$ 92,602,595	-10.6%	Total Handle	\$489,730,744
Total Kentucky Excise Tax	\$ 1,242,429	\$ 1,389,039	-10.6%	Total Kentucky Excise Tax	\$7,345,961
Average Daily Handle	\$ 2,760,953	\$ 2,987,180	-7.6%	Total KY General Fund	\$3,568,081

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 April, 2019

	April-19	April-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 8,552,128	\$ 6,875,075	24.4%	\$ 79,118,722	\$ 67,629,163	17.0%
Less: Returned to Public	\$ 7,930,809	\$ 6,243,038	27.0%	\$ 72,906,979	\$ 62,192,846	17.2%
Less: Breakage	\$ 554	\$ 542		\$ 7,261	\$ 6,720	
Less: Settlement	\$ (52,009)	\$ 73,644		\$ (106,868)	\$ 29,413	
Gross Commission	<u>\$ 672,774</u>	<u>\$ 557,850</u>	20.6%	<u>\$ 6,311,350</u>	<u>\$ 5,400,184</u>	16.9%
TB Development Fund (See Note 1)	\$ 64,141	\$ 51,563	24.4%	\$ 593,390	\$ 507,219	17.0%
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>\$ 64,141</u>	<u>\$ 51,563</u>	24.4%	<u>\$ 503,839</u>	<u>\$ 406,268</u>	24.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 128,282</u>	<u>\$ 103,126</u>	24.4%	<u>\$ 1,186,781</u>	<u>\$ 1,014,437</u>	17.0%
% of Gross Commission	19.1%	18.5%		18.8%	18.8%	
Net Commission + Breakage	\$ 545,046	\$ 455,266	19.7%	\$ 5,131,830	\$ 4,392,466	16.8%
% of Total Handle	6.37%	6.62%		6.49%	6.49%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 285,071	\$ 229,169	24.4%	\$ 261,983	\$ 222,464	17.8%
Handle / Day / Machine	\$ 1,593	\$ 1,280	24.4%	\$ 1,464	\$ 1,243	17.8%
Gross Commission / Day / Machine	\$ 125	\$ 104	20.6%	\$ 117	\$ 99	17.6%
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	April-19	Mar-19	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 8,552,128	\$ 9,532,446	-10.3%	Total Handle		\$410,643,395
Total Kentucky Excise Tax	\$ 128,282	\$ 142,987	-10.3%	Total Kentucky Excise Tax		\$6,159,651
Average Daily Handle	\$ 285,071	\$ 307,498	-7.3%	Total KY General Fund		\$2,216,691

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 April, 2019

	April-19	April-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 30,841,967	\$ 25,314,223	21.8%	\$ 262,723,034	\$ 240,449,569	9.3%
Less: Returned to Public	\$ 28,371,408	\$ 23,279,721	21.9%	\$ 241,100,342	\$ 221,984,385	8.6%
Less: Breakage	\$ 102,422	\$ 79,447		\$ 820,159	\$ 525,323	
Less: Settlement	\$ 110,250	\$ 117,193		\$ 1,346,962	\$ 370,949	
Gross Commission	<u>\$ 2,257,887</u>	<u>\$ 1,837,862</u>	22.9%	<u>\$ 19,455,571</u>	<u>\$ 17,568,912</u>	10.7%
TB Development Fund (See Note 1)	\$ 115,657	\$ 94,928	21.8%	\$ 985,211	\$ 901,686	9.3%
SB Development Fund (See Note 2)	\$ 154,210	\$ 126,571	21.8%	\$ 1,313,615	\$ 1,202,248	9.3%
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)	\$ 192,762	\$ 158,214	21.8%	\$ 1,370,912	\$ 1,153,088	18.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 462,630</u>	<u>\$ 379,713</u>	21.8%	<u>\$ 3,940,846</u>	<u>\$ 3,606,744</u>	9.3%
% of Gross Commission	20.5%	20.7%		20.3%	20.5%	
Net Commission + Breakage	\$ 1,897,679	\$ 1,537,595	23.4%	\$ 16,334,885	\$ 14,487,491	12.8%
% of Total Handle	6.15%	6.07%		6.22%	6.03%	
Number of HHR Terminals	902	818	10.3%	902	818	10.3%
Average Daily Handle	\$ 1,028,066	\$ 843,807	21.8%	\$ 867,073	\$ 793,563	9.3%
Handle / Day / Machine	\$ 1,140	\$ 1,032	10.5%	\$ 961	\$ 970	-0.9%
Gross Commission / Day / Machine	\$ 83	\$ 75	11.4%	\$ 71	\$ 71	0.4%

	April-19	Mar-19	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 30,841,967	\$ 33,826,695	-8.8%	Total Handle	\$980,090,023
Total Kentucky Excise Tax	\$ 462,630	\$ 507,400	-8.8%	Total Kentucky Excise Tax	\$14,701,350
Average Daily Handle	\$ 1,028,066	\$ 1,091,184	-5.8%	Total KY General Fund	\$4,885,731

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 April, 2019

	April-19	April-18	% Change	FYTD-2019	FYTD-2018	% Change
Total Handle	\$ 83,501,345	\$ 68,484,371	21.9%	\$ 756,391,300	\$ 585,793,719	29.1%
Less: Returned to Public	\$ 77,357,290	\$ 62,732,984	23.3%	\$ 696,792,898	\$ 538,697,409	29.3%
Less: Breakage	\$ 14,359	\$ 23,819		\$ 153,728	\$ 127,609	
Less: Settlement	\$ (448,926)	\$ 259,888		\$ (389,388)	\$ 396,537	
Gross Commission	<u>\$ 6,578,621</u>	<u>\$ 5,467,681</u>	20.3%	<u>\$ 59,834,061</u>	<u>\$ 46,572,164</u>	28.5%
TB Development Fund (See Note 1)	\$ 626,260	\$ 513,633	21.9%	\$ 5,672,935	\$ 4,393,453	29.1%
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>\$ 626,260</u>	<u>\$ 513,633</u>	21.9%	<u>\$ 4,848,493</u>	<u>\$ 3,554,126</u>	36.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,252,520</u>	<u>\$ 1,027,266</u>	21.9%	<u>\$ 11,345,869</u>	<u>\$ 8,786,906</u>	29.1%
% of Gross Commission	19.0%	18.8%		19.0%	18.9%	
Net Commission + Breakage	\$ 5,340,460	\$ 4,464,234	19.6%	\$ 48,641,921	\$ 37,912,869	28.3%
% of Total Handle	6.40%	6.52%		6.43%	6.47%	
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Number of HHR Terminals	753	753	0.0%	753	753	0.0%
Average Daily Handle	\$ 2,783,378	\$ 2,282,812	21.9%	\$ 2,496,341	\$ 1,933,313	29.1%
Handle / Day / Machine	\$ 3,696	\$ 3,032	21.9%	\$ 3,315	\$ 2,567	29.1%
Gross Commission / Day / Machine	\$ 291	\$ 242	20.3%	\$ 262	\$ 204	28.5%
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	April-19	Mar-19	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 83,501,345	\$ 98,053,585	-14.8%	Total Handle		\$3,458,476,197
Total Kentucky Excise Tax	\$ 1,252,520	\$ 1,470,804	-14.8%	Total Kentucky Excise Tax		\$51,877,143
Average Daily Handle	\$ 2,783,378	\$ 3,163,019	-12.0%	Total KY General Fund		\$18,798,900

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.