

Kentucky Handle and Excise Tax Report for January, 2017

	January-17	January-16	% Change	FTYD - 2017	FTYD - 2016	% Change
Live Racing Dates	15	18	-16.7%	159	156	1.9%
On-Track Handle	\$ 786,646	\$ 1,228,799	-36.0%	\$ 40,388,523	\$ 37,311,172	8.2%
All-Breed Simulcast Handle	\$ 12,027,283	\$ 13,151,780	-8.6%	\$ 92,095,107	\$ 99,366,699	-7.3%
Total ADW Handle	\$ 14,384,347	\$ 12,585,192	14.3%	\$ 104,145,672	\$ 97,138,487	7.2%
Historical Horse Racing Handle	\$ 71,360,768	\$ 52,578,209	35.7%	\$ 497,408,163	\$ 319,196,234	55.8%
Total Handle	\$ 98,559,044	\$ 79,543,980	23.9%	\$ 734,037,465	\$ 553,012,592	32.7%
TB Development Fund	\$ 661,469	\$ 550,824	20.1%	\$ 4,943,100	\$ 4,006,507	23.4%
SB Development Fund	\$ 105,977	\$ 76,362	38.8%	\$ 786,358	\$ 328,551	139.3%
QH/Arabian Development Fund	\$ 1,011	\$ 1,622	-37.7%	\$ 11,183	\$ 11,997	-6.8%
Backside Improvement Fund	\$ 3,933	\$ 6,144	-36.0%	\$ 195,446	\$ 178,855	9.3%
Equine Industry Program	\$ 6,624	\$ 112,792	-94.1%	\$ 768,680	\$ 752,904	2.1%
Equine Drug Research	\$ 10,888	\$ 64,162	-83.0%	\$ 436,194	\$ 436,287	0.0%
Higher Education Fund	\$ 10,888	\$ 64,162	-83.0%	\$ 436,194	\$ 436,287	0.0%
ADW Host Track Allocation (Note 1)	\$ 30,567	\$ 26,744	14.3%	\$ 221,310	\$ 206,419	7.2%
ADW Purse Allocation (Note 1)	\$ 30,567	\$ 26,744	14.3%	\$ 221,310	\$ 206,419	7.2%
KY General Fund	\$ 599,181	\$ 257,277	132.9%	\$ 3,040,759	\$ 1,845,156	64.8%
Total KY Excise Tax	\$ 1,461,105	\$ 1,186,832	23.1%	\$ 11,060,532	\$ 8,409,383	31.5%

Note 1 - As per KRS 138.530



Kentucky Live and Simulcast Wagering Report for January, 2017

Live Racing

	January-17	January-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	15	18	-16.7%	159	156	1.9%
On-Track Handle on All Kentucky Races (OTH)	\$ 786,646	\$ 1,228,799	-36.0%	\$ 40,388,523	\$ 37,311,172	8.2%
Less: Return to Public	\$ 626,610	\$ 977,990		\$ 32,506,451	\$ 29,995,236	
Less: Breakage	\$ 5,406	\$ 7,524		\$ 260,494	\$ 237,263	
Gross Commission	<u>\$ 154,630</u>	<u>\$ 243,286</u>	-36.4%	<u>\$ 7,621,578</u>	<u>\$ 7,078,673</u>	7.7%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 5,900	\$ 9,216	-36.0%	\$ 293,169	\$ 268,283	9.3%
SB Development Fund (1.25% of On-Track SB Handle)				\$ 16,242	\$ 19,252	-15.6%
Equine Industry Program (0.2% of OTH)	\$ 1,573	\$ 2,458	-36.0%	\$ 80,777	\$ 74,622	8.2%
Equine Drug Research (0.1% of OTH)	\$ 787	\$ 1,229	-36.0%	\$ 40,389	\$ 37,311	8.2%
Higher Education Fund (0.1% of OTH)	\$ 787	\$ 1,229	-36.0%	\$ 40,389	\$ 37,311	8.2%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 2,753	\$ 4,301	-36.0%	\$ 138,111	\$ 126,739	9.0%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 11,800</u>	<u>\$ 18,432</u>	-36.0%	<u>\$ 609,076</u>	<u>\$ 563,518</u>	8.1%
% of Gross Commission	7.63%	7.58%		7.99%	7.96%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 3,933	\$ 6,144	-36.0%	\$ 195,446	\$ 178,855	9.3%
Net Commission	\$ 138,897	\$ 218,710	-36.5%	\$ 6,817,056	\$ 6,336,300	7.6%
% of On-Track Handle	17.66%	17.80%		16.88%	16.98%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 452,326	\$ 758,300	-40.4%	\$ 9,927,961	\$ 10,135,274	-2.0%
Kentucky Licensed ADW's	\$ 1,043,583	\$ 928,738	12.4%	\$ 20,176,176	\$ 22,262,361	-9.4%
Other Sources	\$ 20,163,553	\$ 23,065,323	-12.6%	\$ 335,617,226	\$ 298,447,688	12.5%
All Sources Handle on Live Racing	<u>\$ 22,446,108</u>	<u>\$ 25,981,161</u>	-13.6%	<u>\$ 406,109,886</u>	<u>\$ 368,156,495</u>	10.3%
Average Daily Handle - On Track	\$ 52,443	\$ 68,267	-23.2%	\$ 254,016	\$ 239,174	6.2%
Average Daily Handle - All Sources	\$ 1,496,407	\$ 1,443,398	3.7%	\$ 2,554,150	\$ 2,359,978	8.2%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 10,115,255	\$ 10,776,076	-6.1%	\$ 76,843,131	\$ 82,451,924	-6.8%
Standardbred Simulcast Handle (SBSH)	\$ 1,846,861	\$ 2,235,460	-17.4%	\$ 14,547,878	\$ 16,069,435	-9.5%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 65,167	\$ 140,244	-53.5%	\$ 704,098	\$ 845,340	-16.7%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 12,027,283</u>	<u>\$ 13,151,780</u>	-8.6%	<u>\$ 92,095,107</u>	<u>\$ 99,366,699</u>	-7.3%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 196,342	\$ 201,723	-2.7%	\$ 1,473,060	\$ 1,554,247	-5.2%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,673	\$ 3,759	24.3%	\$ 31,863	\$ 29,338	8.6%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,011	\$ 1,622	-37.7%	\$ 11,183	\$ 11,997	-6.8%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,051	\$ 5,178	-2.5%	\$ 37,903	\$ 39,890	-5.0%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 10,101	\$ 10,355	-2.5%	\$ 75,805	\$ 79,779	-5.0%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 10,101	\$ 10,355	-2.5%	\$ 75,805	\$ 79,779	-5.0%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 75,760	\$ 77,664	-2.5%	\$ 568,540	\$ 598,343	-5.0%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 303,039</u>	<u>\$ 310,657</u>	-2.5%	<u>\$ 2,274,159</u>	<u>\$ 2,393,374</u>	-5.0%

Blue Grass Downs Live and Simulcast Wagering Report for January, 2017
Live Racing

	<u>January-17</u>	<u>January-16</u>	<u>% Change</u>	<u>FYTD - 2017</u>	<u>FYTD - 2016</u>	<u>% Change</u>
Race Dates				6	6	
On-Track Handle (OTH)				\$ 7,896	\$ 6,925	14.0%
Less: Return to Public				\$ 6,168	\$ 5,433	
Less: Breakage				\$ 89	\$ 38	
Gross Commission				<u>\$ 1,639</u>	<u>\$ 1,454</u>	12.7%
SB Development Fund (1.25% of OTH)				\$ 99	\$ 87	14.0%
Equine Industry Program (0.2% of OTH)				\$ 16	\$ 14	14.0%
Equine Drug Research (0.1% of OTH)				\$ 8	\$ 7	14.0%
Higher Education Fund (0.1% of OTH)				\$ 8	\$ 7	14.0%
KY General Fund (0.1% of OTH)				\$ 8	\$ 7	14.0%
Total KY Excise Tax (1.75% of OTH)				<u>\$ 138</u>	<u>\$ 121</u>	14.0%
% of Gross Commission				8.43%	8.33%	
Net Commission				\$ 1,501	\$ 1,333	12.6%
% of On-Track Handle				19.01%	19.25%	
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>\$ 7,896</u>	<u>\$ 6,925</u>	14.0%
Average Daily Handle - On Track				\$ 1,316	\$ 1,154	14.0%
Average Daily Handle - All Sources				\$ 1,316	\$ 1,154	14.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 298,169	\$ 365,038	-18.3%	\$ 2,184,860	\$ 2,313,380	-5.6%
Standardbred Simulcast Handle (SBSH)				\$ 82,485	\$ 131,026	-37.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,194	\$ 8,248	-85.5%	\$ 4,947	\$ 12,396	-60.1%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 299,362</u>	<u>\$ 373,286</u>	-19.8%	<u>\$ 2,272,292</u>	<u>\$ 2,456,802</u>	-7.5%

Churchill Downs Live and Simulcast Wagering Report for January, 2017

Live Racing

	January-17	January-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				34	32	6.3%
On-Track Handle (OTH)				\$ 13,668,731	\$ 11,873,433	15.1%
Less: Return to Public				\$ 10,868,473	\$ 9,430,343	
Less: Breakage				\$ 82,547	\$ 74,893	
Gross Commission				\$ 2,717,711	\$ 2,368,197	14.8%
TB Development Fund (0.75% of OTH)				\$ 102,515	\$ 89,051	15.1%
Equine Industry Program (0.2% of OTH)				\$ 27,337	\$ 23,747	15.1%
Equine Drug Research (0.1% of OTH)				\$ 13,669	\$ 11,873	15.1%
Higher Education Fund (0.1% of OTH)				\$ 13,669	\$ 11,873	15.1%
KY General Fund (0.35% of OTH)				\$ 47,841	\$ 41,557	15.1%
Total KY Excise Tax (1.5% of OTH)				\$ 205,031	\$ 178,101	15.1%
% of Gross Commission				7.54%	7.52%	
Backside Improvement Fund (0.5% of OTH)				\$ 68,344	\$ 59,367	15.1%
Net Commission				\$ 2,444,336	\$ 2,130,729	14.7%
% of On-Track Handle				17.88%	17.95%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 3,357,312	\$ 3,156,274	6.4%
Kentucky Licensed ADW's				\$ 7,892,172	\$ 7,062,025	11.8%
Other Sources				\$ 134,755,198	\$ 122,814,902	9.7%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 159,673,412	\$ 144,906,633	10.2%
Average Daily Handle - On Track				\$ 402,022	\$ 371,045	8.3%
Average Daily Handle - All Sources				\$ 4,696,277	\$ 4,528,332	3.7%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,822,818	\$ 3,040,039	-7.1%	\$ 21,650,573	\$ 24,402,199	-11.3%
Standardbred Simulcast Handle (SBSH)	\$ 20,716	\$ 16,093	28.7%	\$ 57,885	\$ 53,291	8.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 13,734	\$ 3,105	342.4%	\$ 189,206	\$ 149,585	26.5%
All-Breed Total Simulcast Handle (TSH)	\$ 2,857,269	\$ 3,059,236	-6.6%	\$ 21,897,664	\$ 24,605,075	-11.0%
TB Development Fund (2% of TBSH)	\$ 56,456	\$ 60,801	-7.1%	\$ 433,011	\$ 488,044	-11.3%
SB Development Fund (2% of SBSH)	\$ 414	\$ 322	28.7%	\$ 1,158	\$ 1,066	8.6%
QH/Other Development Fund (2% of QSHS)	\$ 275	\$ 62	342.4%	\$ 3,784	\$ 2,992	26.5%
Equine Industry Program (0.05% of TSH)	\$ 1,429	\$ 1,530	-6.6%	\$ 10,949	\$ 12,303	-11.0%
Equine Drug Research (0.1% of TSH)	\$ 2,857	\$ 3,059	-6.6%	\$ 21,898	\$ 24,605	-11.0%
Higher Education Fund (0.1% of TSH)	\$ 2,857	\$ 3,059	-6.6%	\$ 21,898	\$ 24,605	-11.0%
KY General Fund (0.75% of TSH)	\$ 21,430	\$ 22,944	-6.6%	\$ 164,232	\$ 184,538	-11.0%
Total KY Excise Tax (3% of TSH)	\$ 85,718	\$ 91,777	-6.6%	\$ 656,930	\$ 738,152	-11.0%

Ellis Park Live and Simulcast Wagering Report for January, 2017
Live Racing

	<u>January-17</u>	<u>January-16</u>	<u>% Change</u>	<u>FYTD - 2017</u>	<u>FYTD - 2016</u>	<u>% Change</u>
Race Dates				30	31	-3.2%
On-Track Handle (OTH)				\$ 4,665,126	\$ 5,008,862	-6.9%
Less: Return to Public				\$ 3,712,044	\$ 3,985,838	
Less: Breakage				\$ 34,936	\$ 38,055	
Gross Commission				<u>\$ 918,146</u>	<u>\$ 984,968</u>	-6.8%
TB Development Fund (0.75% of OTH)				\$ 34,988	\$ 37,566	-6.9%
Equine Industry Program (0.2% of OTH)				\$ 9,330	\$ 10,018	-6.9%
Equine Drug Research (0.1% of OTH)				\$ 4,665	\$ 5,009	-6.9%
Higher Education Fund (0.1% of OTH)				\$ 4,665	\$ 5,009	-6.9%
KY General Fund (0.35% of OTH)				\$ 16,328	\$ 17,531	-6.9%
Total KY Excise Tax (1.5% of OTH)				<u>\$ 69,977</u>	<u>\$ 75,133</u>	-6.9%
% of Gross Commission				7.62%	7.63%	
Backside Improvement Fund (0.5% of OTH)				\$ 23,326	\$ 25,044	-6.9%
Net Commission				\$ 824,843	\$ 884,791	-6.8%
% of On-Track Handle				17.68%	17.66%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 1,888,404	\$ 2,081,076	-9.3%
Kentucky Licensed ADW's				\$ 1,806,702	\$ 1,447,938	24.8%
Other Sources				\$ 28,727,833	\$ 25,973,842	10.6%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 37,088,065</u>	<u>\$ 34,511,717</u>	7.5%
Average Daily Handle - On Track				\$ 155,504	\$ 161,576	-3.8%
Average Daily Handle - All Sources				\$ 1,236,269	\$ 1,113,281	11.0%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,186,924	\$ 1,333,344	-11.0%	\$ 9,722,315	\$ 10,183,014	-4.5%
Standardbred Simulcast Handle (SBSH)	\$ 76,860	\$ 52,422	46.6%	\$ 736,713	\$ 563,347	30.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 967			\$ 33,894	\$ 40,561	-16.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,264,751</u>	<u>\$ 1,385,766</u>	-8.7%	<u>\$ 10,492,922</u>	<u>\$ 10,786,922</u>	-2.7%
TB Development Fund (2% of TBSH)	\$ 23,738	\$ 26,667	-11.0%	\$ 194,446	\$ 203,660	-4.5%
SB Development Fund (2% of SBSH)	\$ 1,537	\$ 1,048	46.6%	\$ 14,734	\$ 11,267	30.8%
QH/Other Development Fund (2% of QSHS)	\$ 19			\$ 678	\$ 811	-16.4%
Equine Industry Program (0.05% of TSH)	\$ 632	\$ 693	-8.7%	\$ 5,246	\$ 5,393	-2.7%
Equine Drug Research (0.1% of TSH)	\$ 1,265	\$ 1,386	-8.7%	\$ 10,493	\$ 10,787	-2.7%
Higher Education Fund (0.1% of TSH)	\$ 1,265	\$ 1,386	-8.7%	\$ 10,493	\$ 10,787	-2.7%
KY General Fund (0.75% of TSH)	\$ 9,486	\$ 10,393	-8.7%	\$ 78,697	\$ 80,902	-2.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 37,943</u>	<u>\$ 41,573</u>	-8.7%	<u>\$ 314,788</u>	<u>\$ 323,608</u>	-2.7%

Keeneland Live and Simulcast Wagering Report for January, 2017
Live Racing

	January-17	January-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				17	17	
On-Track Handle (OTH)				\$ 17,793,419	\$ 15,813,986	12.5%
Less: Return to Public				\$ 14,545,015	\$ 12,919,892	
Less: Breakage				\$ 119,580	\$ 115,305	
Gross Commission				<u>\$ 3,128,824</u>	<u>\$ 2,778,788</u>	12.6%
TB Development Fund (0.75% of OTH)				\$ 133,451	\$ 118,605	12.5%
Equine Industry Program (0.2% of OTH)				\$ 35,587	\$ 31,628	12.5%
Equine Drug Research (0.1% of OTH)				\$ 17,793	\$ 15,814	12.5%
Higher Education Fund (0.1% of OTH)				\$ 17,793	\$ 15,814	12.5%
KY General Fund (0.35% of OTH)				\$ 62,277	\$ 55,349	12.5%
Total KY Excise Tax (1.5% of OTH)				<u>\$ 266,901</u>	<u>\$ 237,210</u>	12.5%
% of Gross Commission				8.53%	8.54%	
Backside Improvement Fund (0.5% of OTH)				\$ 88,967	\$ 79,070	12.5%
Net Commission				\$ 2,772,955	\$ 2,462,509	12.6%
% of On-Track Handle				15.58%	15.57%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 2,600,623	\$ 2,585,271	0.6%
Kentucky Licensed ADW's				\$ 7,206,682	\$ 10,978,843	-34.4%
Other Sources				\$ 112,543,681	\$ 100,652,656	11.8%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 140,144,405</u>	<u>\$ 130,030,756</u>	7.8%
Average Daily Handle - On Track				\$ 1,046,672	\$ 930,234	12.5%
Average Daily Handle - All Sources				\$ 8,243,789	\$ 7,648,868	7.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,953,018	\$ 2,780,954	6.2%	\$ 21,769,491	\$ 21,548,762	1.0%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 3,517	\$ 2,762	27.3%	\$ 74,017	\$ 88,119	-16.0%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,956,535</u>	<u>\$ 2,783,716</u>	6.2%	<u>\$ 21,843,507</u>	<u>\$ 21,636,881</u>	1.0%
TB Development Fund (2% of TBSH)	\$ 59,060	\$ 55,619	6.2%	\$ 435,390	\$ 430,975	1.0%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 70	\$ 55	27.3%	\$ 1,480	\$ 1,762	-16.0%
Equine Industry Program (0.05% of TSH)	\$ 1,478	\$ 1,392	6.2%	\$ 10,922	\$ 10,818	1.0%
Equine Drug Research (0.1% of TSH)	\$ 2,957	\$ 2,784	6.2%	\$ 21,844	\$ 21,637	1.0%
Higher Education Fund (0.1% of TSH)	\$ 2,957	\$ 2,784	6.2%	\$ 21,844	\$ 21,637	1.0%
KY General Fund (0.75% of TSH)	\$ 22,174	\$ 20,878	6.2%	\$ 163,826	\$ 162,277	1.0%
Total KY Excise Tax (3% of TSH)	<u>\$ 88,696</u>	<u>\$ 83,511</u>	6.2%	<u>\$ 655,305</u>	<u>\$ 649,106</u>	1.0%

Kentucky Downs Live and Simulcast Wagering Report for January, 2017
Live Racing

	<u>January-17</u>	<u>January-16</u>	<u>% Change</u>	<u>FYTD - 2017</u>	<u>FYTD - 2016</u>	<u>% Change</u>
Race Dates				5	5	
On-Track Handle (OTH)				\$ 929,409	\$ 628,146	48.0%
Less: Return to Public				\$ 761,082	\$ 515,172	
Less: Breakage				\$ 6,486	\$ 3,541	
Gross Commission				<u>\$ 161,841</u>	<u>\$ 109,433</u>	47.9%
TB Development Fund (0.75% of OTH)				\$ 6,971	\$ 4,711	48.0%
Equine Industry Program (0.2% of OTH)				\$ 1,859	\$ 1,256	48.0%
Equine Drug Research (0.1% of OTH)				\$ 929	\$ 628	48.0%
Higher Education Fund (0.1% of OTH)				\$ 929	\$ 628	48.0%
KY General Fund (0.35% of OTH)				\$ 3,253	\$ 2,199	48.0%
Total KY Excise Tax (1.5% of OTH)				<u>\$ 13,941</u>	<u>\$ 9,422</u>	48.0%
% of Gross Commission				8.61%	8.61%	
Backside Improvement Fund (0.5% of OTH)				\$ 4,647	\$ 3,141	48.0%
Net Commission				\$ 143,253	\$ 96,870	47.9%
% of On-Track Handle				15.41%	15.42%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 787,008	\$ 590,300	33.3%
Kentucky Licensed ADW's				\$ 1,092,030	\$ 909,295	20.1%
Other Sources				\$ 20,824,346	\$ 15,668,688	32.9%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 23,632,794</u>	<u>\$ 17,796,429</u>	32.8%
Average Daily Handle - On Track				\$ 185,882	\$ 125,629	48.0%
Average Daily Handle - All Sources				\$ 4,726,559	\$ 3,559,286	32.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 913,922	\$ 808,650	13.0%	\$ 6,616,703	\$ 6,705,591	-1.3%
Standardbred Simulcast Handle (SBSH)	\$ 72,835	\$ 54,739	33.1%	\$ 390,594	\$ 369,838	5.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 16,180	\$ 41,035	-60.6%	\$ 164,878	\$ 197,132	-16.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,002,937</u>	<u>\$ 904,424</u>	10.9%	<u>\$ 7,172,175</u>	<u>\$ 7,272,562</u>	-1.4%
TB Development Fund (2% of TBSH)	\$ 18,278	\$ 16,173	13.0%	\$ 132,334	\$ 134,112	-1.3%
SB Development Fund (2% of SBSH)	\$ 1,457	\$ 1,095	33.1%	\$ 7,812	\$ 7,397	5.6%
QH/Other Development Fund (2% of QSHS)	\$ 324	\$ 821	-60.6%	\$ 3,298	\$ 3,943	-16.4%
Equine Industry Program (0.05% of TSH)	\$ 501	\$ 452	10.9%	\$ 3,586	\$ 3,636	-1.4%
Equine Drug Research (0.1% of TSH)	\$ 1,003	\$ 904	10.9%	\$ 7,172	\$ 7,273	-1.4%
Higher Education Fund (0.1% of TSH)	\$ 1,003	\$ 904	10.9%	\$ 7,172	\$ 7,273	-1.4%
KY General Fund (0.75% of TSH)	\$ 7,522	\$ 6,783	10.9%	\$ 53,791	\$ 54,544	-1.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 30,088</u>	<u>\$ 27,133</u>	10.9%	<u>\$ 215,165</u>	<u>\$ 218,177</u>	-1.4%

The Red Mile Live and Simulcast Wagering Report for January, 2017
Live Racing

	January-17	January-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				32	32	
On-Track Handle (OTH)				\$ 1,291,452	\$ 1,533,217	-15.8%
Less: Return to Public				\$ 994,372	\$ 1,189,608	
Less: Breakage				\$ 4,008	\$ (8,421)	
Gross Commission				<u>\$ 293,072</u>	<u>\$ 352,030</u>	-16.7%
SB Development Fund (1.25% of OTH)				\$ 16,143	\$ 19,165	-15.8%
Equine Industry Program (0.2% of OTH)				\$ 2,583	\$ 3,066	-15.8%
Equine Drug Research (0.1% of OTH)				\$ 1,291	\$ 1,533	-15.8%
Higher Education Fund (0.1% of OTH)				\$ 1,291	\$ 1,533	-15.8%
KY General Fund (0.1% of OTH)				\$ 1,291	\$ 1,533	-15.8%
Total KY Excise Tax (1.75% of OTH)				<u>\$ 22,600</u>	<u>\$ 26,831</u>	-15.8%
% of Gross Commission				7.71%	7.62%	
Net Commission				\$ 270,471	\$ 325,199	-16.8%
% of On-Track Handle				20.94%	21.21%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 106,548	\$ 148,077	-28.0%
Kentucky Licensed ADW's				\$ 153,273	\$ 157,446	-2.7%
Other Sources				\$ 8,040,259	\$ 9,001,444	-10.7%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 9,591,532</u>	<u>\$ 10,840,184</u>	-11.5%
Average Daily Handle - On Track				\$ 40,358	\$ 47,913	-15.8%
Average Daily Handle - All Sources				\$ 299,735	\$ 338,756	-11.5%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)		\$ 60	-100.0%	\$ 2,292	\$ 9,025	-74.6%
Standardbred Simulcast Handle (SBSH)	\$ 1,613,216	\$ 2,017,376	-20.0%	\$ 12,669,893	\$ 14,099,918	-10.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 13,418	\$ 50,892	-73.6%	\$ 136,206	\$ 227,669	-40.2%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,626,634</u>	<u>\$ 2,068,328</u>	-21.4%	<u>\$ 12,808,391</u>	<u>\$ 14,336,613</u>	-10.7%

Thunder Ridge Live and Simulcast Wagering Report for January, 2017
Live Racing

	<u>January-17</u>	<u>January-16</u>	<u>% Change</u>	<u>FYTD - 2017</u>	<u>FYTD - 2016</u>	<u>% Change</u>
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)	\$	324,828	-100.0%	\$	1,002,995	\$	2,417,179	-58.5%
Standardbred Simulcast Handle (SBSH)	\$	30,112	-100.0%	\$	202,329	\$	371,572	-45.5%
Quarter Horse/Other Simulcast Handle (QSHS)	\$	9	-100.0%	\$	3,788	\$	5,414	-30.0%
All-Breed Total Simulcast Handle (TSH)	\$	354,948	-100.0%	\$	1,209,111	\$	2,794,164	-56.7%

Turfway Park Live and Simulcast Wagering Report for January, 2017
Live Racing

	January-17	January-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	15	18	-16.7%	35	33	6.1%
On-Track Handle (OTH)	\$ 786,646	\$ 1,228,799	-36.0%	\$ 2,032,491	\$ 2,446,604	-16.9%
Less: Return to Public	\$ 626,610	\$ 977,990		\$ 1,619,297	\$ 1,948,951	
Less: Breakage	\$ 5,406	\$ 7,524		\$ 12,847	\$ 13,851	
Gross Commission	<u>\$ 154,630</u>	<u>\$ 243,286</u>	-36.4%	<u>\$ 400,347</u>	<u>\$ 483,802</u>	-17.2%
TB Development Fund (0.75% of OTH)	\$ 5,900	\$ 9,216	-36.0%	\$ 15,244	\$ 18,350	-16.9%
Equine Industry Program (0.2% of OTH)	\$ 1,573	\$ 2,458	-36.0%	\$ 4,065	\$ 4,893	-16.9%
Equine Drug Research (0.1% of OTH)	\$ 787	\$ 1,229	-36.0%	\$ 2,032	\$ 2,447	-16.9%
Higher Education Fund (0.1% of OTH)	\$ 787	\$ 1,229	-36.0%	\$ 2,032	\$ 2,447	-16.9%
KY General Fund (0.35% of OTH)	\$ 2,753	\$ 4,301	-36.0%	\$ 7,114	\$ 8,563	-16.9%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 11,800</u>	<u>\$ 18,432</u>	-36.0%	<u>\$ 30,487</u>	<u>\$ 36,699</u>	-16.9%
% of Gross Commission	7.63%	7.58%		7.62%	7.59%	
Backside Improvement Fund (0.5% of OTH)	\$ 3,933	\$ 6,144	-36.0%	\$ 10,162	\$ 12,233	-16.9%
Net Commission	\$ 138,897	\$ 218,710	-36.5%	\$ 359,697	\$ 434,870	-17.3%
% of On-Track Handle	17.66%	17.80%		17.70%	17.77%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 452,326	\$ 758,300	-40.4%	\$ 1,188,065	\$ 1,574,277	-24.5%
Kentucky Licensed ADW's	\$ 1,043,583	\$ 928,738	12.4%	\$ 2,025,318	\$ 1,706,815	18.7%
Other Sources	\$ 20,163,553	\$ 23,065,323	-12.6%	\$ 48,876,767	\$ 44,891,702	8.9%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 22,446,108</u>	<u>\$ 25,981,161</u>	-13.6%	<u>\$ 54,122,641</u>	<u>\$ 50,619,397</u>	6.9%
Average Daily Handle - On Track	\$ 52,443	\$ 68,267	-23.2%	\$ 58,071	\$ 74,140	-21.7%
Average Daily Handle - All Sources	\$ 1,496,407	\$ 1,443,398	3.7%	\$ 1,546,361	\$ 1,533,921	0.8%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,940,404	\$ 2,123,163	-8.6%	\$ 13,893,903	\$ 14,872,774	-6.6%
Standardbred Simulcast Handle (SBSH)	\$ 63,234	\$ 64,718	-2.3%	\$ 407,979	\$ 480,443	-15.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 16,157	\$ 34,194	-52.7%	\$ 97,163	\$ 124,464	-21.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,019,795</u>	<u>\$ 2,222,075</u>	-9.1%	<u>\$ 14,399,045</u>	<u>\$ 15,477,680</u>	-7.0%
TB Development Fund (2% of TBSH)	\$ 38,808	\$ 42,463	-8.6%	\$ 277,878	\$ 297,455	-6.6%
SB Development Fund (2% of SBSH)	\$ 1,265	\$ 1,294	-2.3%	\$ 8,160	\$ 9,609	-15.1%
QH/Other Development Fund (2% of QSHS)	\$ 323	\$ 684	-52.7%	\$ 1,943	\$ 2,489	-21.9%
Equine Industry Program (0.05% of TSH)	\$ 1,010	\$ 1,111	-9.1%	\$ 7,200	\$ 7,739	-7.0%
Equine Drug Research (0.1% of TSH)	\$ 2,020	\$ 2,222	-9.1%	\$ 14,399	\$ 15,478	-7.0%
Higher Education Fund (0.1% of TSH)	\$ 2,020	\$ 2,222	-9.1%	\$ 14,399	\$ 15,478	-7.0%
KY General Fund (0.75% of TSH)	\$ 15,148	\$ 16,666	-9.1%	\$ 107,993	\$ 116,083	-7.0%
Total KY Excise Tax (3% of TSH)	<u>\$ 60,594</u>	<u>\$ 66,662</u>	-9.1%	<u>\$ 431,971</u>	<u>\$ 464,330</u>	-7.0%

Kentucky Resident Advance Deposit Wagering Report for January, 2017

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,043,645	\$ 928,738	12.4%	\$ 20,176,238	\$ 22,262,361	-9.4%
Total Out-of-State Handle	\$ 13,340,702	\$ 11,656,454	14.4%	\$ 83,969,433	\$ 74,876,126	12.1%
Total ADW Handle (TAH)	\$ 14,384,347	\$ 12,585,192	14.3%	\$ 104,145,672	\$ 97,138,487	7.2%
Host Track (42.5% Allocation)	\$ 30,567	\$ 26,744	14.3%	\$ 221,310	\$ 206,419	7.2%
Purse (42.5% Allocation)	\$ 30,567	\$ 26,744	14.3%	\$ 221,310	\$ 206,419	7.2%
KY General Fund (15% Allocation)	\$ 10,788	\$ 9,439	14.3%	\$ 78,109	\$ 72,854	7.2%
Total KY Excise Tax (0.5% of TAH)	\$ 71,922	\$ 62,926	14.3%	\$ 520,728	\$ 485,692	7.2%



Kentucky Resident Advance Deposit Wagering Report for January, 2017

AmWest Entertainment

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 5,239	\$ 7,681	-31.8%	\$ 45,424	\$ 159,977	-71.6%
Total Out-of-State Handle	\$ 74,902	\$ 96,833	-22.6%	\$ 386,966	\$ 640,624	-39.6%
Total Handle	\$ 80,140	\$ 104,514	-23.3%	\$ 432,390	\$ 800,601	-46.0%
Host Track (42.5% Allocation)	\$ 170	\$ 222	-23.3%	\$ 919	\$ 1,701	-46.0%
Purse (42.5% Allocation)	\$ 170	\$ 222	-23.3%	\$ 919	\$ 1,701	-46.0%
KY General Fund (15% Allocation)	\$ 60	\$ 78	-23.3%	\$ 324	\$ 600	-46.0%
Total KY Excise Tax (0.5% of TAH)	\$ 401	\$ 523	-23.3%	\$ 2,162	\$ 4,003	-46.0%

Ebet

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 6,644	\$ 6,068	9.5%	\$ 18,396	\$ 41,448	-55.6%
Total Out-of-State Handle	\$ 84,533	\$ 79,669	6.1%	\$ 426,760	\$ 466,923	-8.6%
Total Handle	\$ 91,177	\$ 85,737	6.3%	\$ 445,155	\$ 508,372	-12.4%
Host Track (42.5% Allocation)	\$ 194	\$ 182	6.3%	\$ 946	\$ 1,080	-12.4%
Purse (42.5% Allocation)	\$ 194	\$ 182	6.3%	\$ 946	\$ 1,080	-12.4%
KY General Fund (15% Allocation)	\$ 68	\$ 64	6.3%	\$ 334	\$ 381	-12.4%
Total KY Excise Tax (0.5% of TAH)	\$ 456	\$ 429	6.3%	\$ 2,226	\$ 2,542	-12.4%

Lien Games

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 14,910	\$ 14,966	-0.4%	\$ 226,798	\$ 174,268	30.1%
Total Out-of-State Handle	\$ 301,541	\$ 246,305	22.4%	\$ 1,923,349	\$ 1,409,479	36.5%
Total Handle	\$ 316,452	\$ 261,271	21.1%	\$ 2,150,147	\$ 1,583,746	35.8%
Host Track (42.5% Allocation)	\$ 672	\$ 555	21.1%	\$ 4,569	\$ 3,365	35.8%
Purse (42.5% Allocation)	\$ 672	\$ 555	21.1%	\$ 4,569	\$ 3,365	35.8%
KY General Fund (15% Allocation)	\$ 237	\$ 196	21.1%	\$ 1,613	\$ 1,188	35.8%
Total KY Excise Tax (0.5% of TAH)	\$ 1,582	\$ 1,306	21.1%	\$ 10,751	\$ 7,919	35.8%

Kentucky Resident Advance Deposit Wagering Report for January, 2017 (Cont)

NYRA Bets

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,646			\$ 3,605		
Total Out-of-State Handle	\$ 40,225			\$ 56,345		
Total Handle	\$ 41,871			\$ 59,950		
Host Track (42.5% Allocation)	\$ 89			\$ 127		
Purse (42.5% Allocation)	\$ 89			\$ 127		
KY General Fund (15% Allocation)	\$ 31			\$ 45		
Total KY Excise Tax (0.5% of TAH)	\$ 209			\$ 300		

TVG

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 376,945	\$ 376,237	0.2%	\$ 4,728,488	\$ 6,497,158	-27.2%
Total Out-of-State Handle	\$ 4,372,452	\$ 4,130,185	5.9%	\$ 27,604,344	\$ 26,067,097	5.9%
Total Handle	\$ 4,749,397	\$ 4,506,421	5.4%	\$ 32,332,832	\$ 32,564,255	-0.7%
Host Track (42.5% Allocation)	\$ 10,092	\$ 9,576	5.4%	\$ 68,707	\$ 69,199	-0.7%
Purse (42.5% Allocation)	\$ 10,092	\$ 9,576	5.4%	\$ 68,707	\$ 69,199	-0.7%
KY General Fund (15% Allocation)	\$ 3,562	\$ 3,380	5.4%	\$ 24,250	\$ 24,423	-0.7%
Total KY Excise Tax (0.5% of TAH)	\$ 23,747	\$ 22,532	5.4%	\$ 161,664	\$ 162,821	-0.7%

Twin Spires

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 536,392	\$ 450,089	19.2%	\$ 11,924,772	\$ 11,828,912	0.8%
Total Out-of-State Handle	\$ 6,722,694	\$ 5,651,198	19.0%	\$ 42,272,391	\$ 36,378,335	16.2%
Total Handle	\$ 7,259,086	\$ 6,101,287	19.0%	\$ 54,197,163	\$ 48,207,246	12.4%
Host Track (42.5% Allocation)	\$ 15,426	\$ 12,965	19.0%	\$ 115,169	\$ 102,440	12.4%
Purse (42.5% Allocation)	\$ 15,426	\$ 12,965	19.0%	\$ 115,169	\$ 102,440	12.4%
KY General Fund (15% Allocation)	\$ 5,444	\$ 4,576	19.0%	\$ 40,648	\$ 36,155	12.4%
Total KY Excise Tax (0.5% of TAH)	\$ 36,295	\$ 30,506	19.0%	\$ 270,986	\$ 241,036	12.4%

Kentucky Resident Advance Deposit Wagering Report for (Cont)

Watch And Wager

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 2			\$ 2		
Total Out-of-State Handle	\$ 657			\$ 698		
Total Handle	\$ 659			\$ 700		
Host Track (42.5% Allocation)	\$ 1			\$ 1		
Purse (42.5% Allocation)	\$ 1			\$ 1		
KY General Fund (15% Allocation)	\$ 0			\$ 1		
Total KY Excise Tax (0.5% of TAH)	\$ 3			\$ 4		

Xpressbet

	Jan-17	Jan-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 101,867	\$ 73,697	38.2%	\$ 3,228,753	\$ 3,560,598	-9.3%
Total Out-of-State Handle	\$ 1,743,698	\$ 1,452,264	20.1%	\$ 11,298,581	\$ 9,913,669	14.0%
Total Handle	\$ 1,845,565	\$ 1,525,962	20.9%	\$ 14,527,333	\$ 13,474,267	7.8%
Host Track (42.5% Allocation)	\$ 3,922	\$ 3,243	20.9%	\$ 30,871	\$ 28,633	7.8%
Purse (42.5% Allocation)	\$ 3,922	\$ 3,243	20.9%	\$ 30,871	\$ 28,633	7.8%
KY General Fund (15% Allocation)	\$ 1,384	\$ 1,144	20.9%	\$ 10,895	\$ 10,106	7.8%
Total KY Excise Tax (0.5% of TAH)	\$ 9,228	\$ 7,630	20.9%	\$ 72,637	\$ 67,371	7.8%

Kentucky Historical Horse Racing Report for January, 2017

	January-17	January-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 71,360,768	\$ 52,578,209	35.7%	\$ 497,408,163	\$ 319,196,234	55.8%
Less: Returned to Public	\$ 65,802,962	\$ 48,531,872	35.6%	\$ 458,321,044	\$ 293,598,596	56.1%
Less: Breakage	\$ 23,771	\$ 17,739		\$ 163,107	\$ 87,685	
Less: Settlement	\$ (19,794)	\$ (93,221)		\$ 181,347	\$ 18,335	
Gross Commission	<u>\$ 5,553,829</u>	<u>\$ 4,121,818</u>	34.7%	<u>\$ 38,742,666</u>	<u>\$ 25,491,618</u>	52.0%
TB Development Fund (See Note 1)	\$ 459,227	\$ 339,885	35.1%	\$ 3,176,872	\$ 2,183,977	45.5%
SB Development Fund (See Note 2)	\$ 101,304	\$ 72,603	39.5%	\$ 738,253	\$ 279,961	163.7%
Equine Industry Program (See Note 3)	\$ -	\$ 105,156	-	\$ 650,000	\$ 638,392	1.8%
Equine Drug Research (See Note 4)	\$ -	\$ 52,578	-	\$ 320,000	\$ 319,196	0.3%
Higher Education Fund (See Note 4)	\$ -	\$ 52,578	-	\$ 320,000	\$ 319,196	0.3%
Kentucky General Fund (Note 5)	\$ 509,880	\$ 165,873	207.4%	\$ 2,255,998	\$ 1,047,220	115.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,070,412</u>	<u>\$ 788,673</u>	35.7%	<u>\$ 7,461,122</u>	<u>\$ 4,787,944</u>	55.8%
% of Gross Commission	19.3%	19.1%		19.3%	18.8%	
Net Commission	\$ 4,483,417	\$ 3,333,145	34.5%	\$ 31,281,542	\$ 20,703,674	51.1%
% of Total Handle	6.28%	6.34%		6.29%	6.49%	
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Number of HHR Terminals	1,706	1,581	7.9%	1,706	1,581	7.9%
Average Daily Handle	\$ 2,378,692	\$ 1,733,348	37.2%	\$ 2,313,526	\$ 1,484,634	55.8%
Handle / Day / Machine	\$ 1,349	\$ 1,073	25.8%	\$ 1,356	\$ 939	44.4%
Gross Commission / Day / Machine	\$ 105	\$ 84	24.9%	\$ 106	\$ 75	40.8%
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	January-17	Dec-16	% Change	Since Inception		
Total Handle	\$ 71,360,768	\$ 74,908,238	-4.7%	Total Handle	\$2,236,286,467	
Total Kentucky Excise Tax	\$ 1,070,412	\$ 1,123,624	-4.7%	Total Kentucky Excise Tax	\$33,544,297	
Average Daily Handle	\$ 2,378,692	\$ 2,469,502	-3.7%	Total KY General Fund	\$9,624,444	

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 January, 2017

	January-17	January-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 3,842,582	\$ 5,243,978	-26.7%	\$ 48,133,991	\$ 38,355,455	25.5%
Less: Returned to Public	\$ 3,449,934	\$ 4,847,442	-28.8%	\$ 44,173,607	\$ 35,509,871	24.4%
Less: Breakage	\$ 366	\$ 3,826		\$ 28,126	\$ 27,333	
Less: Settlement	\$ 82,280	\$ (18,315)		\$ 203,029	\$ (183,780)	
Gross Commission	<u>\$ 310,002</u>	<u>\$ 411,024</u>	-24.6%	<u>\$ 3,729,228</u>	<u>\$ 3,002,031</u>	24.2%
TB Development Fund (See Note 1)	\$ 28,819	\$ 39,330	-26.7%	\$ 361,005	\$ 287,642	25.5%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 10,488	-	\$ 70,841	\$ 76,711	-7.7%
Equine Drug Research (See Note 4)	-	\$ 5,244	-	\$ 34,973	\$ 38,355	-8.8%
Higher Education Fund (See Note 4)	-	\$ 5,244	-	\$ 34,973	\$ 38,355	-8.8%
Kentucky General Fund (Note 5)	\$ 28,819	\$ 18,354	57.0%	\$ 220,219	\$ 134,268	64.0%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 57,639</u>	<u>\$ 78,660</u>	-26.7%	<u>\$ 722,010</u>	<u>\$ 575,332</u>	25.5%
% of Gross Commission	18.6%	19.1%		19.4%	19.2%	
Net Commission	\$ 252,363	\$ 332,364	-24.1%	\$ 3,007,217	\$ 2,426,699	23.9%
% of Total Handle	6.57%	6.34%		6.25%	6.33%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 137,235	\$ 169,161	-18.9%	\$ 227,047	\$ 178,397	27.3%
Handle / Day / Machine	\$ 767	\$ 1,046	-26.7%	\$ 1,268	\$ 997	27.3%
Gross Commission / Day / Machine	\$ 62	\$ 74	-16.5%	\$ 97	\$ 78	24.8%

	January-17	Dec-16	% Change	Since Inception (August 31, 2012)	
Total Handle	\$ 3,842,582	\$ 6,678,057	-42.5%	Total Handle	\$223,958,193
Total Kentucky Excise Tax	\$ 57,639	\$ 100,171	-42.5%	Total Kentucky Excise Tax	\$3,359,373
Average Daily Handle	\$ 137,235	\$ 215,421	-36.3%	Total KY General Fund	\$1,006,943

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 January, 2017

	January-17	January-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 20,260,883	\$ 14,520,540	39.5%	\$ 147,650,552	\$ 55,993,033	163.7%
Less: Returned to Public	\$ 18,772,089	\$ 13,366,157	40.4%	\$ 136,590,771	\$ 51,412,645	165.7%
Less: Breakage	\$ 16,648	\$ 10,333		\$ 102,122	\$ 38,964	
Less: Settlement	\$ (21,627)	\$ 37,628		\$ 26,365	\$ 212,470	
Gross Commission	<u>\$ 1,493,773</u>	<u>\$ 1,106,422</u>	35.0%	<u>\$ 10,931,294</u>	<u>\$ 4,328,954</u>	152.5%
TB Development Fund (See Note 1)	\$ 75,978	\$ 54,452	39.5%	\$ 553,690	\$ 209,977	163.7%
SB Development Fund (See Note 2)	\$ 101,304	\$ 72,603	39.5%	\$ 738,253	\$ 279,961	163.7%
Equine Industry Program (See Note 3)	-	\$ 29,041	-	\$ 196,994	\$ 111,986	75.9%
Equine Drug Research (See Note 4)	-	\$ 14,521	-	\$ 97,032	\$ 55,993	73.3%
Higher Education Fund (See Note 4)	-	\$ 14,521	-	\$ 97,032	\$ 55,993	73.3%
Kentucky General Fund (Note 5)	\$ 126,631	\$ 32,671	287.6%	\$ 531,759	\$ 125,985	322.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 303,913</u>	<u>\$ 217,808</u>	39.5%	<u>\$ 2,214,758</u>	<u>\$ 839,895</u>	163.7%
% of Gross Commission	20.3%	19.7%		20.3%	19.4%	
Net Commission	\$ 1,189,860	\$ 888,614	33.9%	\$ 8,716,535	\$ 3,489,058	149.8%
% of Total Handle	5.87%	6.12%		5.90%	6.23%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 653,577	\$ 484,018	35.0%	\$ 689,956	\$ 365,968	88.5%
Handle / Day / Machine	\$ 725	\$ 519	39.5%	\$ 765	\$ 406	88.5%
Gross Commission / Day / Machine	\$ 53	\$ 40	35.0%	\$ 57	\$ 22	153.7%

	January-17	Dec-16	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 20,260,883	\$ 21,634,555	-6.3%	Total Handle	\$303,082,437
Total Kentucky Excise Tax	\$ 303,913	\$ 324,518	-6.3%	Total Kentucky Excise Tax	\$4,546,237
Average Daily Handle	\$ 653,577	\$ 721,152	-9.4%	Total KY General Fund	\$1,274,862

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 January, 2017

	January-17	January-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 47,257,303	\$ 32,813,692	44.0%	\$ 301,623,621	\$ 224,847,746	34.1%
Less: Returned to Public	\$ 43,580,939	\$ 30,318,273	43.7%	\$ 277,556,666	\$ 206,676,079	34.3%
Less: Breakage	\$ 6,757	\$ 3,580		\$ 32,858	\$ 21,388	
Less: Settlement	\$ (80,447)	\$ (112,533)		\$ (48,047)	\$ (10,355)	
Gross Commission	<u>\$ 3,750,054</u>	<u>\$ 2,604,372</u>	44.0%	<u>\$ 24,082,144</u>	<u>\$ 18,160,633</u>	32.6%
TB Development Fund (See Note 1)	\$ 354,430	\$ 246,103	44.0%	\$ 2,262,177	\$ 1,686,358	34.1%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ 65,627	-	\$ 382,166	\$ 449,695	-15.0%
Equine Drug Research (See Note 4)	-	\$ 32,814	-	\$ 187,995	\$ 224,848	-16.4%
Higher Education Fund (See Note 4)	-	\$ 32,814	-	\$ 187,995	\$ 224,848	-16.4%
Kentucky General Fund (Note 5)	\$ 354,430	\$ 114,848	208.6%	\$ 1,504,021	\$ 786,967	91.1%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 708,860</u>	<u>\$ 492,205</u>	44.0%	<u>\$ 4,524,354</u>	<u>\$ 3,372,716</u>	34.1%
% of Gross Commission	18.9%	18.9%		18.8%	18.6%	
Net Commission	\$ 3,041,195	\$ 2,112,166	44.0%	\$ 19,557,789	\$ 14,787,917	32.3%
% of Total Handle	6.44%	6.44%		6.48%	6.58%	
Number of HHR Terminals	625	500	25.0%	625	500	25.0%
Average Daily Handle	\$ 1,524,429	\$ 1,093,790	39.4%	\$ 1,409,456	\$ 1,045,803	34.8%
Handle / Day / Machine	\$ 2,439	\$ 2,117	15.2%	\$ 2,255	\$ 2,092	7.8%
Gross Commission / Day / Machine	\$ 194	\$ 168	15.2%	\$ 180	\$ 169	6.6%

	January-17	Dec-16	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 47,257,303	\$ 46,595,626	1.4%	Total Handle	\$1,709,245,838
Total Kentucky Excise Tax	\$ 708,860	\$ 698,934	1.4%	Total Kentucky Excise Tax	\$25,638,688
Average Daily Handle	\$ 1,524,429	\$ 1,553,188	-1.9%	Total KY General Fund	\$7,342,638

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.