

## Kentucky Handle and Excise Tax Report for May, 2017

	May-17	May-16	% Change	FTYD - 2017	FTYD - 2016	% Change
Live Racing Dates	30	30	0.0%	245	241	1.7%
On-Track Handle	\$ 40,869,124	\$ 44,848,579	-8.9%	\$ 102,263,479	\$ 103,846,139	-1.5%
All-Breed Simulcast Handle	\$ 19,932,751	\$ 21,488,989	-7.2%	\$ 152,297,071	\$ 166,108,141	-8.3%
Total ADW Handle	\$ 40,005,657	\$ 39,170,260	2.1%	\$ 189,384,223	\$ 178,640,535	6.0%
Historical Horse Racing Handle	\$ 88,397,002	\$ 67,520,548	30.9%	\$ 838,993,585	\$ 580,673,917	44.5%
<b>Total Handle</b>	<b>\$ 189,204,533</b>	<b>\$ 173,028,376</b>	<b>9.3%</b>	<b>\$ 1,282,938,358</b>	<b>\$ 1,029,268,733</b>	<b>24.6%</b>
TB Development Fund	\$ 1,210,068	\$ 1,121,181	7.9%	\$ 8,571,326	\$ 7,236,971	18.4%
SB Development Fund	\$ 139,317	\$ 113,162	23.1%	\$ 1,319,137	\$ 752,472	75.3%
QH/Arabian Development Fund	\$ 1,312	\$ 1,707	-23.1%	\$ 15,628	\$ 17,428	-10.3%
Backside Improvement Fund	\$ 204,342	\$ 224,241	-8.9%	\$ 504,815	\$ 511,527	-1.3%
Equine Industry Program	\$ 90,427	\$ 98,850	-8.5%	\$ 917,711	\$ 925,704	-0.9%
Equine Drug Research	\$ 58,246	\$ 63,153	-7.8%	\$ 548,632	\$ 558,866	-1.8%
Higher Education Fund	\$ 58,246	\$ 63,153	-7.8%	\$ 548,632	\$ 558,866	-1.8%
ADW Host Track Allocation (Note 1)	\$ 85,012	\$ 83,237	2.1%	\$ 402,441	\$ 379,611	6.0%
ADW Purse Allocation (Note 1)	\$ 85,012	\$ 83,237	2.1%	\$ 402,441	\$ 379,611	6.0%
KY General Fund	\$ 932,691	\$ 802,856	16.2%	\$ 6,134,143	\$ 4,395,892	39.5%
<b>Total KY Excise Tax</b>	<b>\$ 2,864,673</b>	<b>\$ 2,654,778</b>	<b>7.9%</b>	<b>\$ 19,364,908</b>	<b>\$ 15,716,948</b>	<b>23.2%</b>

Note 1 - As per KRS 138.530



## Kentucky Live and Simulcast Wagering Report for May, 2017

### Live Racing

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	30	30		245	241	1.7%
<b>On-Track Handle on All Kentucky Races (OTH)</b>	\$ 40,869,124	\$ 44,848,579	-8.9%	\$ 102,263,479	\$ 103,846,139	-1.5%
Less: Return to Public	\$ 32,609,963	\$ 35,688,765		\$ 82,217,913	\$ 83,334,230	
Less: Breakage	\$ 228,807	\$ 315,094		\$ 633,647	\$ 693,257	
<b>Gross Commission</b>	<u>\$ 8,030,354</u>	<u>\$ 8,844,721</u>	-9.2%	<u>\$ 19,411,919</u>	<u>\$ 19,818,652</u>	-2.1%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 306,513	\$ 336,362	-8.9%	\$ 757,222	\$ 767,290	-1.3%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 9	\$ 4	127.4%	\$ 16,257	\$ 19,260	-15.6%
Equine Industry Program (0.2% of OTH)	\$ 81,738	\$ 89,697	-8.9%	\$ 204,527	\$ 207,692	-1.5%
Equine Drug Research (0.1% of OTH)	\$ 40,869	\$ 44,849	-8.9%	\$ 102,263	\$ 103,846	-1.5%
Higher Education Fund (0.1% of OTH)	\$ 40,869	\$ 44,849	-8.9%	\$ 102,263	\$ 103,846	-1.5%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 143,040	\$ 156,969	-8.9%	\$ 354,671	\$ 359,610	-1.4%
<b>Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)</b>	<u>\$ 613,039</u>	<u>\$ 672,729</u>	-8.9%	<u>\$ 1,537,203</u>	<u>\$ 1,561,544</u>	-1.6%
<b>% of Gross Commission</b>	7.63%	7.61%		7.92%	7.88%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 204,342	\$ 224,241	-8.9%	\$ 504,815	\$ 511,527	-1.3%
<b>Net Commission</b>	\$ 7,212,973	\$ 7,947,750	-9.2%	\$ 17,369,901	\$ 17,745,582	-2.1%
% of On-Track Handle	17.65%	17.72%		16.99%	17.09%	
<b>Off-Track Handle on All Kentucky Races From</b>						
Other KY Tracks	\$ 7,648,102	\$ 7,981,511	-4.2%	\$ 21,121,194	\$ 22,772,790	-7.3%
Kentucky Licensed ADW's	\$ 21,978,449	\$ 18,720,822	17.4%	\$ 51,586,144	\$ 48,634,548	6.1%
Other Sources	\$ 263,457,790	\$ 242,543,868	8.6%	\$ 764,088,751	\$ 701,093,244	9.0%
<b>All Sources Handle on Live Racing</b>	<u>\$ 333,953,465</u>	<u>\$ 314,094,780</u>	6.3%	<u>\$ 939,059,568</u>	<u>\$ 876,346,722</u>	7.2%
Average Daily Handle - On Track	\$ 1,362,304	\$ 1,494,953	-8.9%	\$ 417,402	\$ 430,897	-3.1%
Average Daily Handle - All Sources	\$ 11,131,782	\$ 10,469,826	6.3%	\$ 3,832,896	\$ 3,636,293	5.4%
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
<b>Handle by Breed</b>						
Thoroughbred Simulcast Handle (TBSH)	\$ 17,931,398	\$ 18,897,360	-5.1%	\$ 127,994,580	\$ 139,284,527	-8.1%
Standardbred Simulcast Handle (SBSH)	\$ 1,897,399	\$ 2,444,519	-22.4%	\$ 23,221,830	\$ 25,487,557	-8.9%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 103,954	\$ 147,110	-29.3%	\$ 1,080,662	\$ 1,336,057	-19.1%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 19,932,751</u>	<u>\$ 21,488,989</u>	-7.2%	<u>\$ 152,297,071</u>	<u>\$ 166,108,141</u>	-8.3%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 341,551	\$ 359,960	-5.1%	\$ 2,460,005	\$ 2,629,387	-6.4%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,677	\$ 4,431	5.5%	\$ 51,744	\$ 46,896	10.3%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,312	\$ 1,707	-23.1%	\$ 15,628	\$ 17,428	-10.3%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 8,688	\$ 9,152	-5.1%	\$ 63,184	\$ 67,343	-6.2%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 17,377	\$ 18,305	-5.1%	\$ 126,369	\$ 134,686	-6.2%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 17,377	\$ 18,305	-5.1%	\$ 126,369	\$ 134,686	-6.2%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 130,327	\$ 137,287	-5.1%	\$ 947,766	\$ 1,010,141	-6.2%
<b>Total KY Excise Tax (3% of TSH at TB Tracks)</b>	<u>\$ 521,309</u>	<u>\$ 549,147</u>	-5.1%	<u>\$ 3,791,065</u>	<u>\$ 4,040,566</u>	-6.2%

## Blue Grass Downs Live and Simulcast Wagering Report for May, 2017

### Live Racing

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				6	6	
<b>On-Track Handle (OTH)</b>				\$ 7,896	\$ 6,925	14.0%
Less: Return to Public				\$ 6,168	\$ 5,433	
Less: Breakage				\$ 89	\$ 38	
<b>Gross Commission</b>				\$ 1,639	\$ 1,454	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%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 138	\$ 121	14.0%
% of Gross Commission				8.43%	8.33%	
<b>Net Commission</b>				\$ 1,501	\$ 1,333	12.6%
% of On-Track Handle				19.01%	19.25%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 7,896	\$ 6,925	14.0%
Average Daily Handle - On Track				\$ 1,316	\$ 1,154	14.0%
Average Daily Handle - All Sources				\$ 1,316	\$ 1,154	14.0%
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 619,537	\$ 548,940	12.9%	\$ 3,754,245	\$ 3,990,100	-5.9%
Standardbred Simulcast Handle (SBSH)	\$ 12,048	\$ 22,319	-46.0%	\$ 101,767	\$ 179,012	-43.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,295			\$ 11,342	\$ 19,603	-42.1%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 632,880	\$ 571,259	10.8%	\$ 3,867,354	\$ 4,188,716	-7.7%

## Churchill Downs Live and Simulcast Wagering Report for May, 2017

### Live Racing

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	18	18		53	51	3.9%
<b>On-Track Handle (OTH)</b>	\$ 40,868,401	\$ 44,848,261	-8.9%	\$ 55,620,828	\$ 57,806,695	-3.8%
Less: Return to Public	\$ 32,609,346	\$ 35,688,491		\$ 44,339,086	\$ 45,983,495	
Less: Breakage	\$ 228,840	\$ 315,110		\$ 318,768	\$ 396,253	
<b>Gross Commission</b>	<u>\$ 8,030,215</u>	<u>\$ 8,844,660</u>	-9.2%	<u>\$ 10,962,974</u>	<u>\$ 11,426,946</u>	-4.1%
TB Development Fund (0.75% of OTH)	\$ 306,513	\$ 336,362	-8.9%	\$ 417,156	\$ 433,550	-3.8%
Equine Industry Program (0.2% of OTH)	\$ 81,737	\$ 89,697	-8.9%	\$ 111,242	\$ 115,613	-3.8%
Equine Drug Research (0.1% of OTH)	\$ 40,868	\$ 44,848	-8.9%	\$ 55,621	\$ 57,807	-3.8%
Higher Education Fund (0.1% of OTH)	\$ 40,868	\$ 44,848	-8.9%	\$ 55,621	\$ 57,807	-3.8%
KY General Fund (0.35% of OTH)	\$ 143,039	\$ 156,969	-8.9%	\$ 194,673	\$ 202,323	-3.8%
<b>Total KY Excise Tax (1.5% of OTH)</b>	<u>\$ 613,026</u>	<u>\$ 672,724</u>	-8.9%	<u>\$ 834,312</u>	<u>\$ 867,100</u>	-3.8%
% of Gross Commission	7.63%	7.61%		7.61%	7.59%	
Backside Improvement Fund (0.5% of OTH)	\$ 204,342	\$ 224,241	-8.9%	\$ 278,104	\$ 289,033	-3.8%
<b>Net Commission</b>	\$ 7,212,847	\$ 7,947,695	-9.2%	\$ 9,850,557	\$ 10,270,813	-4.1%
% of On-Track Handle	17.65%	17.72%		17.71%	17.77%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks	\$ 7,648,102	\$ 7,981,511	-4.2%	\$ 11,094,893	\$ 11,221,679	-1.1%
Kentucky Licensed ADW's	\$ 21,978,449	\$ 17,688,719	24.3%	\$ 30,424,734	\$ 24,750,826	22.9%
Other Sources	\$ 263,457,790	\$ 243,575,970	8.2%	\$ 395,268,859	\$ 364,439,327	8.5%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>	<u>\$ 333,952,742</u>	<u>\$ 314,094,462</u>	6.3%	<u>\$ 492,409,314</u>	<u>\$ 458,218,526</u>	7.5%
Average Daily Handle - On Track	\$ 2,270,467	\$ 2,491,570	-8.9%	\$ 1,049,450	\$ 1,133,465	-7.4%
Average Daily Handle - All Sources	\$ 18,552,930	\$ 17,449,692	6.3%	\$ 9,290,742	\$ 8,984,677	3.4%
<b>Simulcast Wagering on Other Tracks</b>						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,962,815	\$ 3,098,120	-4.4%	\$ 34,756,450	\$ 39,083,157	-11.1%
Standardbred Simulcast Handle (SBSH)				\$ 147,840	\$ 125,993	17.3%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 3,754	\$ 4,536	-17.2%	\$ 215,893	\$ 164,975	30.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 2,966,569</u>	<u>\$ 3,102,656</u>	-4.4%	<u>\$ 35,120,183</u>	<u>\$ 39,374,125</u>	-10.8%
TB Development Fund (2% of TBSH)	\$ 59,256	\$ 61,962	-4.4%	\$ 695,129	\$ 781,663	-11.1%
SB Development Fund (2% of SBSH)				\$ 2,957	\$ 2,520	17.3%
QH/Other Development Fund (2% of QHSH)	\$ 75	\$ 91	-17.2%	\$ 4,318	\$ 3,299	30.9%
Equine Industry Program (0.05% of TSH)	\$ 1,483	\$ 1,551	-4.4%	\$ 17,560	\$ 19,687	-10.8%
Equine Drug Research (0.1% of TSH)	\$ 2,967	\$ 3,103	-4.4%	\$ 35,120	\$ 39,374	-10.8%
Higher Education Fund (0.1% of TSH)	\$ 2,967	\$ 3,103	-4.4%	\$ 35,120	\$ 39,374	-10.8%
KY General Fund (0.75% of TSH)	\$ 22,249	\$ 23,270	-4.4%	\$ 263,401	\$ 295,306	-10.8%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 88,997</u>	<u>\$ 93,080</u>	-4.4%	<u>\$ 1,053,605</u>	<u>\$ 1,181,224</u>	-10.8%

## Ellis Park Live and Simulcast Wagering Report for May, 2017

### Live Racing

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				30	31	-3.2%
<b>On-Track Handle (OTH)</b>				\$ 4,665,126	\$ 5,008,862	-6.9%
Less: Return to Public				\$ 3,712,044	\$ 3,985,838	
Less: Breakage				\$ 34,936	\$ 38,055	
<b>Gross Commission</b>				\$ 918,146	\$ 984,968	-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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 69,977	\$ 75,133	-6.9%
% of Gross Commission				7.62%	7.63%	
Backside Improvement Fund (0.5% of OTH)				\$ 23,326	\$ 25,044	-6.9%
<b>Net Commission</b>				\$ 824,843	\$ 884,791	-6.8%
% of On-Track Handle				17.68%	17.66%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 1,888,404	\$ 2,081,076	-9.3%
Kentucky Licensed ADW's				\$ 1,916,453	\$ 1,447,938	32.4%
Other Sources				\$ 26,811,380	\$ 24,525,904	9.3%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 35,281,363	\$ 33,063,780	6.7%
Average Daily Handle - On Track				\$ 155,504	\$ 161,576	-3.8%
Average Daily Handle - All Sources				\$ 1,176,045	\$ 1,066,574	10.3%

### Simulcast Wagering on Other Tracks

<b>Handle by Breed</b>						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,138,616	\$ 2,151,507	-0.6%	\$ 15,853,357	\$ 16,500,073	-3.9%
Standardbred Simulcast Handle (SBSH)	\$ 103,733	\$ 109,113	-4.9%	\$ 1,122,684	\$ 871,767	28.8%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 4,665	\$ 9,054	-48.5%	\$ 47,042	\$ 58,005	-18.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 2,247,013	\$ 2,269,673	-1.0%	\$ 17,023,082	\$ 17,429,845	-2.3%
TB Development Fund (2% of TBSH)	\$ 42,772	\$ 43,030	-0.6%	\$ 317,067	\$ 330,001	-3.9%
SB Development Fund (2% of SBSH)	\$ 2,075	\$ 2,182	-4.9%	\$ 22,454	\$ 17,435	28.8%
QH/Other Development Fund (2% of QHSH)	\$ 93	\$ 181	-48.5%	\$ 941	\$ 1,160	-18.9%
Equine Industry Program (0.05% of TSH)	\$ 1,124	\$ 1,135	-1.0%	\$ 8,512	\$ 8,715	-2.3%
Equine Drug Research (0.1% of TSH)	\$ 2,247	\$ 2,270	-1.0%	\$ 17,023	\$ 17,430	-2.3%
Higher Education Fund (0.1% of TSH)	\$ 2,247	\$ 2,270	-1.0%	\$ 17,023	\$ 17,430	-2.3%
KY General Fund (0.75% of TSH)	\$ 16,853	\$ 17,023	-1.0%	\$ 127,673	\$ 130,724	-2.3%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 67,410	\$ 68,090	-1.0%	\$ 510,692	\$ 522,895	-2.3%

**Keeneland Live and Simulcast Wagering Report for May, 2017**  
**Live Racing**

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				32	33	-3.0%
<b>On-Track Handle (OTH)</b>				\$ 35,462,398	\$ 33,771,750	5.0%
Less: Return to Public				\$ 28,990,088	\$ 27,601,306	
Less: Breakage				\$ 241,940	\$ 233,116	
<b>Gross Commission</b>				<u>\$ 6,230,371</u>	<u>\$ 5,937,328</u>	4.9%
TB Development Fund (0.75% of OTH)				\$ 265,968	\$ 253,288	5.0%
Equine Industry Program (0.2% of OTH)				\$ 70,925	\$ 67,543	5.0%
Equine Drug Research (0.1% of OTH)				\$ 35,462	\$ 33,772	5.0%
Higher Education Fund (0.1% of OTH)				\$ 35,462	\$ 33,772	5.0%
KY General Fund (0.35% of OTH)				\$ 124,118	\$ 118,201	5.0%
<b>Total KY Excise Tax (1.5% of OTH)</b>				<u>\$ 531,936</u>	<u>\$ 506,576</u>	5.0%
% of Gross Commission				8.54%	8.53%	
Backside Improvement Fund (0.5% of OTH)				\$ 177,312	\$ 168,859	5.0%
<b>Net Commission</b>				\$ 5,521,123	\$ 5,261,893	4.9%
% of On-Track Handle				15.57%	15.58%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 5,088,044	\$ 5,898,726	-13.7%
Kentucky Licensed ADW's		\$ 1,032,103	-100.0%	\$ 14,283,959	\$ 18,176,032	-21.4%
Other Sources				\$ 222,639,086	\$ 206,377,743	7.9%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>		<u>\$ 1,032,103</u>	-100.0%	<u>\$ 277,473,487</u>	<u>\$ 264,224,251</u>	5.0%
Average Daily Handle - On Track				\$ 1,108,200	\$ 1,023,386	8.3%
Average Daily Handle - All Sources				\$ 8,671,046	\$ 8,006,795	8.3%

**Simulcast Wagering on Other Tracks**

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 7,053,767	\$ 7,697,226	-8.4%	\$ 38,301,290	\$ 39,412,954	-2.8%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 6,419	\$ 15,468	-58.5%	\$ 93,209	\$ 125,827	-25.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 7,060,186</u>	<u>\$ 7,712,693</u>	-8.5%	<u>\$ 38,394,500</u>	<u>\$ 39,538,780</u>	-2.9%
TB Development Fund (2% of TBSH)	\$ 141,075	\$ 153,945	-8.4%	\$ 766,026	\$ 788,259	-2.8%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QHSH)	\$ 128	\$ 309	-58.5%	\$ 1,864	\$ 2,517	-25.9%
Equine Industry Program (0.05% of TSH)	\$ 3,530	\$ 3,856	-8.5%	\$ 19,197	\$ 19,769	-2.9%
Equine Drug Research (0.1% of TSH)	\$ 7,060	\$ 7,713	-8.5%	\$ 38,394	\$ 39,539	-2.9%
Higher Education Fund (0.1% of TSH)	\$ 7,060	\$ 7,713	-8.5%	\$ 38,394	\$ 39,539	-2.9%
KY General Fund (0.75% of TSH)	\$ 52,951	\$ 57,845	-8.5%	\$ 287,959	\$ 296,541	-2.9%
<b>Total KY Excise Tax (3% of TSH)</b>	<u>\$ 211,806</u>	<u>\$ 231,381</u>	-8.5%	<u>\$ 1,151,835</u>	<u>\$ 1,186,163</u>	-2.9%

## Kentucky Downs Live and Simulcast Wagering Report for May, 2017

### Live Racing

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				5	5	
<b>On-Track Handle (OTH)</b>				\$ 929,409	\$ 628,146	48.0%
Less: Return to Public				\$ 761,082	\$ 515,172	
Less: Breakage				\$ 6,486	\$ 3,541	
<b>Gross Commission</b>				\$ 161,841	\$ 109,433	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%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 13,941	\$ 9,422	48.0%
% of Gross Commission				8.61%	8.61%	
Backside Improvement Fund (0.5% of OTH)				\$ 4,647	\$ 3,141	48.0%
<b>Net Commission</b>				\$ 143,253	\$ 96,870	47.9%
% of On-Track Handle				15.41%	15.42%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 787,008	\$ 590,300	33.3%
Kentucky Licensed ADW's				\$ 1,092,030	\$ 909,295	20.1%
Other Sources				\$ 19,732,316	\$ 14,759,393	33.7%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 22,540,764	\$ 16,887,134	33.5%
Average Daily Handle - On Track				\$ 185,882	\$ 125,629	48.0%
Average Daily Handle - All Sources				\$ 4,508,153	\$ 3,377,427	33.5%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,618,964	\$ 1,519,999	6.5%	\$ 10,950,572	\$ 11,335,153	-3.4%
Standardbred Simulcast Handle (SBSH)	\$ 76,622	\$ 47,841	60.2%	\$ 672,723	\$ 567,156	18.6%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 44,433	\$ 45,135	-1.6%	\$ 298,736	\$ 335,442	-10.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,740,019	\$ 1,612,975	7.9%	\$ 11,922,031	\$ 12,237,751	-2.6%
TB Development Fund (2% of TBSH)	\$ 32,379	\$ 30,400	6.5%	\$ 219,011	\$ 226,703	-3.4%
SB Development Fund (2% of SBSH)	\$ 1,532	\$ 957	60.2%	\$ 13,454	\$ 11,343	18.6%
QH/Other Development Fund (2% of QHSH)	\$ 889	\$ 903	-1.6%	\$ 5,975	\$ 6,709	-10.9%
Equine Industry Program (0.05% of TSH)	\$ 870	\$ 806	7.9%	\$ 5,961	\$ 6,119	-2.6%
Equine Drug Research (0.1% of TSH)	\$ 1,740	\$ 1,613	7.9%	\$ 11,922	\$ 12,238	-2.6%
Higher Education Fund (0.1% of TSH)	\$ 1,740	\$ 1,613	7.9%	\$ 11,922	\$ 12,238	-2.6%
KY General Fund (0.75% of TSH)	\$ 13,050	\$ 12,097	7.9%	\$ 89,415	\$ 91,783	-2.6%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 52,201	\$ 48,389	7.9%	\$ 357,661	\$ 367,133	-2.6%

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

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				32	32	
<b>On-Track Handle (OTH)</b>				\$ 1,291,452	\$ 1,533,217	-15.8%
Less: Return to Public				\$ 994,372	\$ 1,189,608	
Less: Breakage				\$ 4,008	\$ (8,421)	
<b>Gross Commission</b>				\$ 293,072	\$ 352,030	-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%
<b>Total KY Excise Tax (1.75% of OTH)</b>				\$ 22,600	\$ 26,831	-15.8%
% of Gross Commission				7.71%	7.62%	
<b>Net Commission</b>				\$ 270,471	\$ 325,199	-16.8%
% of On-Track Handle				20.94%	21.21%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 106,548	\$ 148,077	-28.0%
Kentucky Licensed ADW's				\$ 153,273	\$ 157,446	-2.7%
Other Sources				\$ 7,886,986	\$ 8,843,998	-10.8%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 9,438,259	\$ 10,682,738	-11.6%
Average Daily Handle - On Track				\$ 40,358	\$ 47,913	-15.8%
Average Daily Handle - All Sources				\$ 294,946	\$ 333,836	-11.6%
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)		\$ 41	-100.0%	\$ 2,785	\$ 9,750	-71.4%
Standardbred Simulcast Handle (SBSH)	\$ 1,625,675	\$ 2,147,434	-24.3%	\$ 20,301,092	\$ 22,411,664	-9.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 37,061	\$ 60,074	-38.3%	\$ 284,131	\$ 437,515	-35.1%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 1,662,736	\$ 2,207,550	-24.7%	\$ 20,588,007	\$ 22,858,929	-9.9%



**Thunder Ridge Live and Simulcast Wagering Report for May, 2017**  
**Live Racing**

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	12	12		21	21	
<b>On-Track Handle (OTH)</b>	\$ 723	\$ 318	127.4%	\$ 1,179	\$ 632	86.6%
Less: Return to Public	\$ 617	\$ 274		\$ 1,004	\$ 552	
Less: Breakage	\$ (33)	\$ (16)		\$ (51)	\$ (38)	
<b>Gross Commission</b>	<u>\$ 139</u>	<u>\$ 60</u>	130.4%	<u>\$ 226</u>	<u>\$ 118</u>	91.7%
SB Development Fund (1.25% of OTH)	\$ 9	\$ 4	127.4%	\$ 15	\$ 8	86.6%
Equine Industry Program (0.2% of OTH)	\$ 1	\$ 1	127.4%	\$ 2	\$ 1	86.6%
Equine Drug Research (0.1% of OTH)	\$ 1	\$ 0	127.4%	\$ 1	\$ 1	86.6%
Higher Education Fund (0.1% of OTH)	\$ 1	\$ 0	127.4%	\$ 1	\$ 1	86.6%
KY General Fund (0.1% of OTH)	\$ 1	\$ 0	127.4%	\$ 1	\$ 1	86.6%
<b>Total KY Excise Tax (1.75% of OTH)</b>	<u>\$ 13</u>	<u>\$ 6</u>	127.4%	<u>\$ 21</u>	<u>\$ 11</u>	86.6%
% of Gross Commission	9.08%	9.20%		9.13%	9.39%	
<b>Net Commission</b>	\$ 127	\$ 55	130.7%	\$ 205	\$ 107	92.2%
% of On-Track Handle	17.52%	17.26%		17.41%	16.89%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks						
Kentucky Licensed ADW's						
Other Sources						
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>	<u>\$ 723</u>	<u>\$ 318</u>	127.4%	<u>\$ 1,179</u>	<u>\$ 632</u>	86.6%
Average Daily Handle - On Track	\$ 60	\$ 27	127.4%	\$ 56	\$ 30	86.6%
Average Daily Handle - All Sources	\$ 60	\$ 27	127.4%	\$ 56	\$ 30	86.6%
<b>Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)</b>						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 234,321	\$ 350,359	-33.1%	\$ 1,237,316	\$ 3,815,350	-67.6%
Standardbred Simulcast Handle (SBSH)	\$ 25,847	\$ 53,224	-51.4%	\$ 231,775	\$ 552,067	-58.0%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 1,682	-100.0%	\$ 3,788	\$ 7,557	-49.9%
<b>All-Breed Total Simulcast Handle (TSH)</b>	<u>\$ 260,168</u>	<u>\$ 405,264</u>	-35.8%	<u>\$ 1,472,878</u>	<u>\$ 4,374,973</u>	-66.3%

## Turfway Park Live and Simulcast Wagering Report for May, 2017

### Live Racing

	May-17	May-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				66	62	6.5%
<b>On-Track Handle (OTH)</b>				\$ 4,285,191	\$ 5,089,913	-15.8%
Less: Return to Public				\$ 3,414,069	\$ 4,052,825	
Less: Breakage				\$ 27,470	\$ 30,712	
<b>Gross Commission</b>				\$ 843,652	\$ 1,006,375	-16.2%
TB Development Fund (0.75% of OTH)				\$ 32,139	\$ 38,174	-15.8%
Equine Industry Program (0.2% of OTH)				\$ 8,570	\$ 10,180	-15.8%
Equine Drug Research (0.1% of OTH)				\$ 4,285	\$ 5,090	-15.8%
Higher Education Fund (0.1% of OTH)				\$ 4,285	\$ 5,090	-15.8%
KY General Fund (0.35% of OTH)				\$ 14,998	\$ 17,815	-15.8%
<b>Total KY Excise Tax (1.5% of OTH)</b>				\$ 64,278	\$ 76,349	-15.8%
% of Gross Commission				7.62%	7.59%	
Backside Improvement Fund (0.5% of OTH)				\$ 21,426	\$ 25,450	-15.8%
<b>Net Commission</b>				\$ 757,948	\$ 904,577	-16.2%
% of On-Track Handle				17.69%	17.77%	
<b>Off-Track Handle on Kentucky Races From</b>						
Other KY Tracks				\$ 2,156,297	\$ 2,832,933	-23.9%
Kentucky Licensed ADW's				\$ 3,715,695	\$ 3,193,012	16.4%
Other Sources				\$ 91,750,124	\$ 82,146,879	11.7%
<b>All Sources Handle on Live Racing (On- and Off-Track)</b>				\$ 101,907,307	\$ 93,262,736	9.3%
Average Daily Handle - On Track				\$ 64,927	\$ 82,095	-20.9%
Average Daily Handle - All Sources				\$ 1,544,050	\$ 1,504,238	2.6%

### Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,303,380	\$ 3,531,168	-6.5%	\$ 23,138,566	\$ 25,137,990	-8.0%
Standardbred Simulcast Handle (SBSH)	\$ 53,474	\$ 64,589	-17.2%	\$ 643,949	\$ 779,897	-17.4%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 6,327	\$ 11,162	-43.3%	\$ 126,521	\$ 187,134	-32.4%
<b>All-Breed Total Simulcast Handle (TSH)</b>	\$ 3,363,180	\$ 3,606,919	-6.8%	\$ 23,909,036	\$ 26,105,021	-8.4%
TB Development Fund (2% of TBSH)	\$ 66,068	\$ 70,623	-6.5%	\$ 462,771	\$ 502,760	-8.0%
SB Development Fund (2% of SBSH)	\$ 1,069	\$ 1,292	-17.2%	\$ 12,879	\$ 15,598	-17.4%
QH/Other Development Fund (2% of QHSH)	\$ 127	\$ 223	-43.3%	\$ 2,530	\$ 3,743	-32.4%
Equine Industry Program (0.05% of TSH)	\$ 1,682	\$ 1,803	-6.8%	\$ 11,955	\$ 13,053	-8.4%
Equine Drug Research (0.1% of TSH)	\$ 3,363	\$ 3,607	-6.8%	\$ 23,909	\$ 26,105	-8.4%
Higher Education Fund (0.1% of TSH)	\$ 3,363	\$ 3,607	-6.8%	\$ 23,909	\$ 26,105	-8.4%
KY General Fund (0.75% of TSH)	\$ 25,224	\$ 27,052	-6.8%	\$ 179,318	\$ 195,788	-8.4%
<b>Total KY Excise Tax (3% of TSH)</b>	\$ 100,895	\$ 108,208	-6.8%	\$ 717,271	\$ 783,151	-8.4%

## Kentucky Resident Advance Deposit Wagering Report for May, 2017

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 21,978,449	\$ 18,720,822	17.4%	\$ 51,586,144	\$ 48,634,548	6.1%
Total Out-of-State Handle	\$ 18,027,208	\$ 20,449,439	-11.8%	\$ 137,798,079	\$ 130,005,987	6.0%
<b>Total ADW Handle (TAH)</b>	<b>\$ 40,005,657</b>	<b>\$ 39,170,260</b>	2.1%	<b>\$ 189,384,223</b>	<b>\$ 178,640,535</b>	6.0%
Host Track (42.5% Allocation)	\$ 85,012	\$ 83,237	2.1%	\$ 402,441	\$ 379,611	6.0%
Purse (42.5% Allocation)	\$ 85,012	\$ 83,237	2.1%	\$ 402,441	\$ 379,611	6.0%
KY General Fund (15% Allocation)	\$ 30,004	\$ 29,378	2.1%	\$ 142,038	\$ 133,980	6.0%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 200,028</b>	<b>\$ 195,851</b>	2.1%	<b>\$ 946,921</b>	<b>\$ 893,203</b>	6.0%



## Kentucky Resident Advance Deposit Wagering Report for May, 2017

### AmWest Entertainment

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle		\$ 6,133	-100.0%	\$ 59,725	\$ 201,352	-70.3%
Total Out-of-State Handle	\$ 46,766	\$ 52,900	-11.6%	\$ 544,863	\$ 880,873	-38.1%
<b>Total Handle</b>	<b>\$ 46,766</b>	<b>\$ 59,033</b>	<b>-20.8%</b>	<b>\$ 604,588</b>	<b>\$ 1,082,225</b>	<b>-44.1%</b>
Host Track (42.5% Allocation)	\$ 99	\$ 125	-20.8%	\$ 1,285	\$ 2,300	-44.1%
Purse (42.5% Allocation)	\$ 99	\$ 125	-20.8%	\$ 1,285	\$ 2,300	-44.1%
KY General Fund (15% Allocation)	\$ 35	\$ 44	-20.8%	\$ 453	\$ 812	-44.1%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 234</b>	<b>\$ 295</b>	<b>-20.8%</b>	<b>\$ 3,023</b>	<b>\$ 5,411</b>	<b>-44.1%</b>

### Ebet

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle		\$ 1,003	-100.0%	\$ 34,524	\$ 52,144	-33.8%
Total Out-of-State Handle	\$ 45,083	\$ 39,843	13.2%	\$ 640,806	\$ 693,362	-7.6%
<b>Total Handle</b>	<b>\$ 45,083</b>	<b>\$ 40,846</b>	<b>10.4%</b>	<b>\$ 675,330</b>	<b>\$ 745,506</b>	<b>-9.4%</b>
Host Track (42.5% Allocation)	\$ 96	\$ 87	10.4%	\$ 1,435	\$ 1,584	-9.4%
Purse (42.5% Allocation)	\$ 96	\$ 87	10.4%	\$ 1,435	\$ 1,584	-9.4%
KY General Fund (15% Allocation)	\$ 34	\$ 31	10.4%	\$ 506	\$ 559	-9.4%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 225</b>	<b>\$ 204</b>	<b>10.4%</b>	<b>\$ 3,377</b>	<b>\$ 3,728</b>	<b>-9.4%</b>

### Lien Games

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 227	\$ 142,715	-99.8%	\$ 330,697	\$ 394,521	-16.2%
Total Out-of-State Handle	\$ 22,737	\$ 381,855	-94.0%	\$ 2,805,188	\$ 2,511,112	11.7%
<b>Total Handle</b>	<b>\$ 22,964</b>	<b>\$ 524,570</b>	<b>-95.6%</b>	<b>\$ 3,135,884</b>	<b>\$ 2,905,633</b>	<b>7.9%</b>
Host Track (42.5% Allocation)	\$ 49	\$ 1,115	-95.6%	\$ 6,664	\$ 6,174	7.9%
Purse (42.5% Allocation)	\$ 49	\$ 1,115	-95.6%	\$ 6,664	\$ 6,174	7.9%
KY General Fund (15% Allocation)	\$ 17	\$ 393	-95.6%	\$ 2,352	\$ 2,179	7.9%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 115</b>	<b>\$ 2,623</b>	<b>-95.6%</b>	<b>\$ 15,679</b>	<b>\$ 14,528</b>	<b>7.9%</b>

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

<b>NYRA Bets</b>	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 40,927			\$ 58,715		
Total Out-of-State Handle	\$ 87,016			\$ 248,286		
<b>Total Handle</b>	<b>\$ 127,943</b>			<b>\$ 307,002</b>		
Host Track (42.5% Allocation)	\$ 272			\$ 652		
Purse (42.5% Allocation)	\$ 272			\$ 652		
KY General Fund (15% Allocation)	\$ 96			\$ 230		
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 640</b>			<b>\$ 1,535</b>		

<b>TVG</b>	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 5,094,096	\$ 4,175,204	22.0%	\$ 12,742,836	\$ 13,223,757	-3.6%
Total Out-of-State Handle	\$ 6,098,929	\$ 7,316,165	-16.6%	\$ 45,951,040	\$ 44,590,432	3.1%
<b>Total Handle</b>	<b>\$ 11,193,025</b>	<b>\$ 11,491,369</b>	<b>-2.6%</b>	<b>\$ 58,693,877</b>	<b>\$ 57,814,188</b>	<b>1.5%</b>
Host Track (42.5% Allocation)	\$ 23,785	\$ 24,419	-2.6%	\$ 124,724	\$ 122,855	1.5%
Purse (42.5% Allocation)	\$ 23,785	\$ 24,419	-2.6%	\$ 124,724	\$ 122,855	1.5%
KY General Fund (15% Allocation)	\$ 8,395	\$ 8,619	-2.6%	\$ 44,020	\$ 43,361	1.5%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 55,965</b>	<b>\$ 57,457</b>	<b>-2.6%</b>	<b>\$ 293,469</b>	<b>\$ 289,071</b>	<b>1.5%</b>

<b>Twin Spires</b>	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 15,527,369	\$ 12,914,203	20.2%	\$ 32,946,455	\$ 28,698,887	14.8%
Total Out-of-State Handle	\$ 10,357,922	\$ 10,976,987	-5.6%	\$ 71,579,905	\$ 64,197,841	11.5%
<b>Total Handle</b>	<b>\$ 25,885,290</b>	<b>\$ 23,891,191</b>	<b>8.3%</b>	<b>\$ 104,526,359</b>	<b>\$ 92,896,727</b>	<b>12.5%</b>
Host Track (42.5% Allocation)	\$ 55,006	\$ 50,769	8.3%	\$ 222,119	\$ 197,406	12.5%
Purse (42.5% Allocation)	\$ 55,006	\$ 50,769	8.3%	\$ 222,119	\$ 197,406	12.5%
KY General Fund (15% Allocation)	\$ 19,414	\$ 17,918	8.3%	\$ 78,395	\$ 69,673	12.5%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 129,426</b>	<b>\$ 119,456</b>	<b>8.3%</b>	<b>\$ 522,632</b>	<b>\$ 464,484</b>	<b>12.5%</b>

## Kentucky Resident Advance Deposit Wagering Report for (Cont)

### Watch And Wager

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 4,587			\$ 5,239		
Total Out-of-State Handle	\$ 23,458			\$ 34,806		
<b>Total Handle</b>	<b>\$ 28,045</b>			<b>\$ 40,045</b>		
Host Track (42.5% Allocation)	\$ 60			\$ 85		
Purse (42.5% Allocation)	\$ 60			\$ 85		
KY General Fund (15% Allocation)	\$ 21			\$ 30		
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 140</b>			<b>\$ 200</b>		

### Xpressbet

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,311,243	\$ 1,481,563	-11.5%	\$ 5,407,954	\$ 6,063,888	-10.8%
Total Out-of-State Handle	\$ 1,345,298	\$ 1,681,688	-20.0%	\$ 15,993,185	\$ 17,132,368	-6.6%
<b>Total Handle</b>	<b>\$ 2,656,541</b>	<b>\$ 3,163,251</b>	<b>-16.0%</b>	<b>\$ 21,401,139</b>	<b>\$ 23,196,256</b>	<b>-7.7%</b>
Host Track (42.5% Allocation)	\$ 5,645	\$ 6,722	-16.0%	\$ 45,477	\$ 49,292	-7.7%
Purse (42.5% Allocation)	\$ 5,645	\$ 6,722	-16.0%	\$ 45,477	\$ 49,292	-7.7%
KY General Fund (15% Allocation)	\$ 1,992	\$ 2,372	-16.0%	\$ 16,051	\$ 17,397	-7.7%
<b>Total KY Excise Tax (0.5% of TAH)</b>	<b>\$ 13,283</b>	<b>\$ 15,816</b>	<b>-16.0%</b>	<b>\$ 107,006</b>	<b>\$ 115,981</b>	<b>-7.7%</b>

# Kentucky Historical Horse Racing Report for May, 2017

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
<b>Total Handle</b>	\$ 88,397,002	\$ 67,520,548	30.9%	\$ 838,993,585	\$ 580,673,917	44.5%
Less: Returned to Public	\$ 81,536,922	\$ 62,133,411	31.2%	\$ 772,996,835	\$ 534,361,774	44.7%
Less: Breakage	\$ 24,507	\$ 23,309		\$ 256,438	\$ 173,916	
Less: Settlement	\$ 3,745	\$ 120,213		\$ 424,075	\$ 132,470	
<b>Gross Commission</b>	<b>\$ 6,831,828</b>	<b>\$ 5,243,614</b>	<b>30.3%</b>	<b>\$ 65,316,237</b>	<b>\$ 46,005,758</b>	<b>42.0%</b>
TB Development Fund (See Note 1)	\$ 562,004	\$ 424,859	32.3%	\$ 5,354,100	\$ 3,840,294	39.4%
SB Development Fund (See Note 2)	\$ 134,631	\$ 108,727	23.8%	\$ 1,251,136	\$ 686,316	82.3%
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)	\$ 629,320	\$ 479,222	31.3%	\$ 4,689,668	\$ 2,893,499	62.1%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<b>\$ 1,325,955</b>	<b>\$ 1,012,808</b>	<b>30.9%</b>	<b>\$ 12,584,904</b>	<b>\$ 8,710,109</b>	<b>44.5%</b>
% of Gross Commission	19.4%	19.3%		19.3%	18.9%	
<b>Net Commission</b>	<b>\$ 5,505,873</b>	<b>\$ 4,230,806</b>	<b>30.1%</b>	<b>\$ 52,731,332</b>	<b>\$ 37,295,649</b>	<b>41.4%</b>
% of Total Handle	6.23%	6.27%		6.29%	6.42%	
Number of HHR Terminals	1,724	1,706	1.1%	1,724	1,706	1.1%
Average Daily Handle	\$ 2,851,516	\$ 2,178,082	30.9%	\$ 2,504,458	\$ 1,728,196	44.9%
Handle / Day / Machine	\$ 1,654	\$ 1,277	29.6%	\$ 1,453	\$ 1,013	43.4%
Gross Commission / Day / Machine	\$ 128	\$ 99	28.9%	\$ 113	\$ 80	40.9%

	May-17	Apr-17	% Change	Since Inception	
Total Handle	\$ 88,397,002	\$ 82,753,260	6.8%	Total Handle	\$2,577,871,889
Total Kentucky Excise Tax	\$ 1,325,955	\$ 1,241,299	6.8%	Total Kentucky Excise Tax	\$38,668,078
Average Daily Handle	\$ 2,851,516	\$ 2,758,442	3.4%	Total KY General Fund	\$12,059,452

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, 2017

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
<b>Total Handle</b>	\$ 5,532,176	\$ 7,228,773	-23.5%	\$ 68,974,814	\$ 66,300,637	4.0%
Less: Returned to Public	\$ 5,075,690	\$ 6,734,436	-24.6%	\$ 63,307,258	\$ 61,388,490	3.1%
Less: Breakage	\$ 463	\$ 4,913		\$ 29,919	\$ 45,721	
Less: Settlement	\$ 18,988	\$ (76,772)		\$ 238,747	\$ (324,856)	
<b>Gross Commission</b>	<u>\$ 437,035</u>	<u>\$ 566,197</u>	-22.8%	<u>\$ 5,398,890</u>	<u>\$ 5,191,282</u>	4.0%
TB Development Fund (See Note 1)	\$ 41,491	\$ 54,216	-23.5%	\$ 517,311	\$ 497,231	4.0%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 70,841	\$ 78,400	-9.6%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 34,973	\$ 38,469	-9.1%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 34,973	\$ 38,469	-9.1%
Kentucky General Fund (Note 5)	\$ 41,491	\$ 54,216	-23.5%	\$ 376,525	\$ 341,940	10.1%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 82,983</u>	<u>\$ 108,432</u>	-23.5%	<u>\$ 1,034,622</u>	<u>\$ 994,510</u>	4.0%
% of Gross Commission	19.0%	19.2%		19.2%	19.2%	
<b>Net Commission</b>	\$ 354,053	\$ 457,765	-22.7%	\$ 4,364,267	\$ 4,196,773	4.0%
% of Total Handle	6.40%	6.33%		6.33%	6.33%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 178,457	\$ 233,186	-23.5%	\$ 207,755	\$ 197,323	5.3%
Handle / Day / Machine	\$ 997	\$ 1,303	-23.5%	\$ 1,161	\$ 1,102	5.3%
Gross Commission / Day / Machine	\$ 79	\$ 102	-22.8%	\$ 90	\$ 86	4.6%
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	May-17	Apr-17	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 5,532,176	\$ 5,318,209	4.0%	Total Handle		\$244,799,016
Total Kentucky Excise Tax	\$ 82,983	\$ 79,773	4.0%	Total Kentucky Excise Tax		\$3,671,985
Average Daily Handle	\$ 178,457	\$ 177,274	0.7%	Total KY General Fund		\$1,163,384

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, 2017

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
<b>Total Handle</b>	\$ 26,926,274	\$ 21,745,441	23.8%	\$ 250,227,292	\$ 137,263,980	82.3%
Less: Returned to Public	\$ 24,940,751	\$ 20,058,132	24.3%	\$ 231,576,035	\$ 126,397,173	83.2%
Less: Breakage	\$ 16,360	\$ 14,364		\$ 168,116	\$ 93,306	
Less: Settlement	\$ 14,205	\$ 37,845		\$ 67,025	\$ 302,061	
<b>Gross Commission</b>	<u>\$ 1,954,958</u>	<u>\$ 1,635,099</u>	19.6%	<u>\$ 18,416,115</u>	<u>\$ 10,471,440</u>	75.9%
TB Development Fund (See Note 1)	\$ 100,974	\$ 81,545	23.8%	\$ 938,352	\$ 514,743	82.3%
SB Development Fund (See Note 2)	\$ 134,631	\$ 108,727	23.8%	\$ 1,251,136	\$ 686,316	82.3%
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 196,994	\$ 115,477	70.6%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 97,032	\$ 56,235	72.5%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 97,032	\$ 56,235	72.5%
Kentucky General Fund (Note 5)	\$ 168,289	\$ 135,909	23.8%	\$ 1,172,863	\$ 629,955	86.2%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 403,894</u>	<u>\$ 326,182</u>	23.8%	<u>\$ 3,753,409</u>	<u>\$ 2,058,960</u>	82.3%
% of Gross Commission	20.7%	19.9%		20.4%	19.7%	
<b>Net Commission</b>	\$ 1,551,064	\$ 1,308,918	18.5%	\$ 14,662,705	\$ 8,412,480	74.3%
% of Total Handle	5.76%	6.02%		5.86%	6.13%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 868,589	\$ 701,466	23.8%	\$ 746,947	\$ 500,963	49.1%
Handle / Day / Machine	\$ 963	\$ 778	23.8%	\$ 828	\$ 555	49.1%
Gross Commission / Day / Machine	\$ 70	\$ 58	19.6%	\$ 61	\$ 35	76.9%

	May-17	Apr-17	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 26,926,274	\$ 24,240,843	11.1%	Total Handle	\$405,659,177
Total Kentucky Excise Tax	\$ 403,894	\$ 363,613	11.1%	Total Kentucky Excise Tax	\$6,084,888
Average Daily Handle	\$ 868,589	\$ 808,028	7.5%	Total KY General Fund	\$1,916,368

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, 2017

	May-17	May-16	% Change	FYTD-2017	FYTD-2016	% Change
<b>Total Handle</b>	\$ 55,938,552	\$ 38,546,334	45.1%	\$ 519,791,479	\$ 377,109,300	37.8%
Less: Returned to Public	\$ 51,520,481	\$ 35,340,842	45.8%	\$ 478,113,542	\$ 346,576,111	38.0%
Less: Breakage	\$ 7,684	\$ 4,033		\$ 58,403	\$ 34,888	
Less: Settlement	\$ (29,448)	\$ 159,141		\$ 118,303	\$ 155,265	
<b>Gross Commission</b>	<u>\$ 4,439,834</u>	<u>\$ 3,042,318</u>	45.9%	<u>\$ 41,501,232</u>	<u>\$ 30,343,035</u>	36.8%
TB Development Fund (See Note 1)	\$ 419,539	\$ 289,098	45.1%	\$ 3,898,436	\$ 2,828,320	37.8%
SB Development Fund (See Note 2)	-	\$ -	-	\$ -	\$ -	-
Equine Industry Program (See Note 3)	-	\$ -	-	\$ 382,166	\$ 456,123	-16.2%
Equine Drug Research (See Note 4)	-	\$ -	-	\$ 187,995	\$ 225,296	-16.6%
Higher Education Fund (See Note 4)	-	\$ -	-	\$ 187,995	\$ 225,296	-16.6%
Kentucky General Fund (Note 5)	\$ 419,539	\$ 289,098	45.1%	\$ 3,140,280	\$ 1,921,604	63.4%
<b>Total KY Excise Tax (1.5% of Total Handle)</b>	<u>\$ 839,078</u>	<u>\$ 578,195</u>	45.1%	<u>\$ 7,796,872</u>	<u>\$ 5,656,639</u>	37.8%
% of Gross Commission	18.9%	19.0%		18.8%	18.6%	
<b>Net Commission</b>	\$ 3,600,756	\$ 2,464,123	46.1%	\$ 33,704,360	\$ 24,686,396	36.5%
% of Total Handle	6.44%	6.39%		6.48%	6.55%	
Number of HHR Terminals	643	625	2.9%	643	625	2.9%
Average Daily Handle	\$ 1,804,469	\$ 1,243,430	45.1%	\$ 1,556,262	\$ 1,122,349	38.7%
Handle / Day / Machine	\$ 2,806	\$ 1,989	41.1%	\$ 2,420	\$ 1,796	34.8%
Gross Commission / Day / Machine	\$ 223	\$ 157	41.9%	\$ 193	\$ 144	33.7%

	May-17	Apr-17	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 55,938,552	\$ 53,194,207	5.2%	Total Handle	\$1,927,413,696
Total Kentucky Excise Tax	\$ 839,078	\$ 797,913	5.2%	Total Kentucky Excise Tax	\$28,911,205
Average Daily Handle	\$ 1,804,469	\$ 1,773,140	1.8%	Total KY General Fund	\$8,979,699

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.