

Kentucky Handle and Excise Tax Report for July, 2016

	July-16	July-15	% Change	FTYD - 2017	FTYD - 2016	% Change
Live Racing Dates	26	21	23.8%	26	21	23.8%
On-Track Handle	\$ 3,855,752	\$ 2,257,744	70.8%	\$ 3,855,752	\$ 2,257,744	70.8%
All-Breed Simulcast Handle	\$ 14,413,497	\$ 14,408,618	0.0%	\$ 14,413,497	\$ 14,408,618	0.0%
Total ADW Handle	\$ 17,645,259	\$ 11,199,837	57.5%	\$ 17,645,259	\$ 11,199,837	57.5%
Historical Horse Racing Handle	\$ 69,069,773	\$ 40,515,557	70.5%	\$ 69,069,773	\$ 40,515,557	70.5%
Total Handle	\$ 104,984,281	\$ 68,381,757	53.5%	\$ 104,984,281	\$ 68,381,757	53.5%
TB Development Fund	\$ 695,197	\$ 539,921	28.8%	\$ 695,197	\$ 539,921	28.8%
SB Development Fund	\$ 109,802	\$ 6,871	1498.1%	\$ 109,802	\$ 6,871	1498.1%
QH/Arabian Development Fund	\$ 1,707	\$ 1,866	-8.5%	\$ 1,707	\$ 1,866	-8.5%
Backside Improvement Fund	\$ 18,548	\$ 10,889	70.3%	\$ 18,548	\$ 10,889	70.3%
Equine Industry Program	\$ 151,685	\$ 91,234	66.3%	\$ 151,685	\$ 91,234	66.3%
Equine Drug Research	\$ 84,594	\$ 54,147	56.2%	\$ 84,594	\$ 54,147	56.2%
Higher Education Fund	\$ 84,594	\$ 54,147	56.2%	\$ 84,594	\$ 54,147	56.2%
ADW Host Track Allocation (Note 1)	\$ 37,641	\$ 23,800	58.2%	\$ 37,641	\$ 23,800	58.2%
ADW Purse Allocation (Note 1)	\$ 37,641	\$ 23,800	58.2%	\$ 37,641	\$ 23,800	58.2%
KY General Fund	\$ 330,001	\$ 243,236	35.7%	\$ 330,001	\$ 243,236	35.7%
Total KY Excise Tax	\$ 1,551,410	\$ 1,049,912	47.8%	\$ 1,551,410	\$ 1,049,912	47.8%

Note 1 - As per KRS 138.530



Kentucky Live and Simulcast Wagering Report for July, 2016

Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	26	21	23.8%	26	21	23.8%
On-Track Handle on All Kentucky Races (OTH)	\$ 3,855,752	\$ 2,257,744	70.8%	\$ 3,855,752	\$ 2,257,744	70.8%
Less: Return to Public	\$ 3,069,712	\$ 1,794,622		\$ 3,069,712	\$ 1,794,622	
Less: Breakage	\$ 27,028	\$ 16,867		\$ 27,028	\$ 16,867	
Gross Commission	<u>\$ 759,011</u>	<u>\$ 446,255</u>	70.1%	<u>\$ 759,011</u>	<u>\$ 446,255</u>	70.1%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 27,821	\$ 16,333	70.3%	\$ 27,821	\$ 16,333	70.3%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 1,828	\$ 1,000	82.9%	\$ 1,828	\$ 1,000	82.9%
Equine Industry Program (0.2% of OTH)	\$ 7,712	\$ 4,515	70.8%	\$ 7,712	\$ 4,515	70.8%
Equine Drug Research (0.1% of OTH)	\$ 3,856	\$ 2,258	70.8%	\$ 3,856	\$ 2,258	70.8%
Higher Education Fund (0.1% of OTH)	\$ 3,856	\$ 2,258	70.8%	\$ 3,856	\$ 2,258	70.8%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 13,130	\$ 7,702	70.5%	\$ 13,130	\$ 7,702	70.5%
Total KY Excise Tax (1.75% of OTH TB, 1.5% of OTH SB)	<u>\$ 58,202</u>	<u>\$ 34,066</u>	70.8%	<u>\$ 58,202</u>	<u>\$ 34,066</u>	70.8%
% of Gross Commission	7.67%	7.63%		7.67%	7.63%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 18,548	\$ 10,889	70.3%	\$ 18,548	\$ 10,889	70.3%
Net Commission	\$ 682,262	\$ 401,300	70.0%	\$ 682,262	\$ 401,300	70.0%
% of On-Track Handle	17.69%	17.77%		17.69%	17.77%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 1,143,243	\$ 935,862	22.2%	\$ 1,143,243	\$ 935,862	22.2%
Kentucky Licensed ADW's	\$ 2,858,586	\$ 1,369,586	108.7%	\$ 2,858,586	\$ 1,369,586	108.7%
Other Sources	\$ 21,351,542	\$ 10,708,550	99.4%	\$ 21,351,542	\$ 10,708,550	99.4%
All Sources Handle on Live Racing	<u>\$ 29,209,122</u>	<u>\$ 15,271,741</u>	91.3%	<u>\$ 29,209,122</u>	<u>\$ 15,271,741</u>	91.3%
Average Daily Handle - On Track	\$ 148,298	\$ 107,512	37.9%	\$ 148,298	\$ 107,512	37.9%
Average Daily Handle - All Sources	\$ 1,123,428	\$ 727,226	54.5%	\$ 1,123,428	\$ 727,226	54.5%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred	\$ 11,879,222	\$ 11,504,090	3.3%	\$ 11,879,222	\$ 11,504,090	3.3%
Standardbred	\$ 2,415,039	\$ 2,788,080	-13.4%	\$ 2,415,039	\$ 2,788,080	-13.4%
Quarter Horse/Arabian/Paint/Mule	\$ 119,236	\$ 116,449	2.4%	\$ 119,236	\$ 116,449	2.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 14,413,497</u>	<u>\$ 14,408,618</u>	0.0%	<u>\$ 14,413,497</u>	<u>\$ 14,408,618</u>	0.0%
TB Development Fund (2% of TSH at TB Tracks)	\$ 226,362	\$ 219,745	3.0%	\$ 226,362	\$ 219,745	3.0%
SB Development Fund (2% of TSH at TB Tracks)	\$ 5,295	\$ 5,871	-9.8%	\$ 5,295	\$ 5,871	-9.8%
QH/Arabian Development Fund (2% of TSH at TB Tracks)	\$ 1,707	\$ 1,866	-8.5%	\$ 1,707	\$ 1,866	-8.5%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,834	\$ 5,687	2.6%	\$ 5,834	\$ 5,687	2.6%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 11,668	\$ 11,374	2.6%	\$ 11,668	\$ 11,374	2.6%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 11,668	\$ 11,374	2.6%	\$ 11,668	\$ 11,374	2.6%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 87,512	\$ 85,306	2.6%	\$ 87,512	\$ 85,306	2.6%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 350,047</u>	<u>\$ 341,224</u>	2.6%	<u>\$ 350,047</u>	<u>\$ 341,224</u>	2.6%

Blue Grass Downs Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	6	6		6	6	
On-Track Handle (OTH)	\$ 7,896	\$ 6,925	14.0%	\$ 7,896	\$ 6,925	14.0%
Less: Return to Public	\$ 6,168	\$ 5,433		\$ 6,168	\$ 5,433	
Less: Breakage	\$ 89	\$ 38		\$ 89	\$ 38	
Gross Commission	\$ 1,639	\$ 1,454	12.7%	\$ 1,639	\$ 1,454	12.7%
SB Development Fund (1.25% of OTH)	\$ 99	\$ 87	14.0%	\$ 99	\$ 87	14.0%
Equine Industry Program (0.2% of OTH)	\$ 16	\$ 14	14.0%	\$ 16	\$ 14	14.0%
Equine Drug Research (0.1% of OTH)	\$ 8	\$ 7	14.0%	\$ 8	\$ 7	14.0%
Higher Education Fund (0.1% of OTH)	\$ 8	\$ 7	14.0%	\$ 8	\$ 7	14.0%
KY General Fund (0.1% of OTH)	\$ 8	\$ 7	14.0%	\$ 8	\$ 7	14.0%
Total KY Excise Tax (1.75% of OTH)	\$ 138	\$ 121	14.0%	\$ 138	\$ 121	14.0%
% of Gross Commission	8.43%	8.33%		8.43%	8.33%	
Net Commission	\$ 1,501	\$ 1,333	12.6%	\$ 1,501	\$ 1,333	12.6%
% of On-Track Handle	19.01%	19.25%		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)	\$ 7,896	\$ 6,925	14.0%	\$ 7,896	\$ 6,925	14.0%
Average Daily Handle - On Track	\$ 1,316	\$ 1,154	14.0%	\$ 1,316	\$ 1,154	14.0%
Average Daily Handle - All Sources	\$ 1,316	\$ 1,154	14.0%	\$ 1,316	\$ 1,154	14.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred (TB)	\$ 328,476	\$ 241,370	36.1%	\$ 328,476	\$ 241,370	36.1%
Standardbred (SB)	\$ 19,245	\$ 30,683	-37.3%	\$ 19,245	\$ 30,683	-37.3%
Quarter Horse/Other (QH)		\$ 866	-100.0%		\$ 866	-100.0%
All-Breed Total Simulcast Handle (TSH)	\$ 347,720	\$ 272,919	27.4%	\$ 347,720	\$ 272,919	27.4%

Churchill Downs Live and Simulcast Wagering Report for July, 2016

Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	2			2		
On-Track Handle (OTH)	\$ 1,514,897			\$ 1,514,897		
Less: Return to Public	\$ 1,210,858			\$ 1,210,858		
Less: Breakage	\$ 10,110			\$ 10,110		
Gross Commission	<u>\$ 293,928</u>			<u>\$ 293,928</u>		
TB Development Fund (0.75% of OTH)	\$ 11,362			\$ 11,362		
Equine Industry Program (0.2% of OTH)	\$ 3,030			\$ 3,030		
Equine Drug Research (0.1% of OTH)	\$ 1,515			\$ 1,515		
Higher Education Fund (0.1% of OTH)	\$ 1,515			\$ 1,515		
KY General Fund (0.35% of OTH)	\$ 5,302			\$ 5,302		
Total KY Excise Tax (1.5% of OTH)	<u>\$ 22,723</u>			<u>\$ 22,723</u>		
% of Gross Commission	7.73%			7.73%		
Backside Improvement Fund (0.5% of OTH)	\$ 7,574			\$ 7,574		
Net Commission	\$ 263,631			\$ 263,631		
% of On-Track Handle	17.40%			17.40%		
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 265,759			\$ 265,759		
Kentucky Licensed ADW's	\$ 1,282,826			\$ 1,282,826		
Other Sources	\$ 10,127,106			\$ 10,127,106		
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 13,190,587</u>			<u>\$ 13,190,587</u>		
Average Daily Handle - On Track	\$ 757,448			\$ 757,448		
Average Daily Handle - All Sources	\$ 6,595,294			\$ 6,595,294		

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred (TB)	\$ 3,234,313	\$ 3,354,178	-3.6%	\$ 3,234,313	\$ 3,354,178	-3.6%
Standardbred (SB)	\$ 4,265	\$ 1,968	116.7%	\$ 4,265	\$ 1,968	116.7%
Quarter Horse/Other (QH)	\$ 25,039	\$ 22,558	11.0%	\$ 25,039	\$ 22,558	11.0%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 3,263,618</u>	<u>\$ 3,378,704</u>	-3.4%	<u>\$ 3,263,618</u>	<u>\$ 3,378,704</u>	-3.4%
TB Development Fund (2% of TSH)	\$ 64,686	\$ 67,084	-3.6%	\$ 64,686	\$ 67,084	-3.6%
SB Development Fund (2% of TSH)	\$ 85	\$ 39	116.7%	\$ 85	\$ 39	116.7%
QH/Other Development Fund (2% of TSH)	\$ 501	\$ 451	11.0%	\$ 501	\$ 451	11.0%
Equine Industry Program (0.05% of TSH)	\$ 1,632	\$ 1,689	-3.4%	\$ 1,632	\$ 1,689	-3.4%
Equine Drug Research (0.1% of TSH)	\$ 3,264	\$ 3,379	-3.4%	\$ 3,264	\$ 3,379	-3.4%
Higher Education Fund (0.1% of TSH)	\$ 3,264	\$ 3,379	-3.4%	\$ 3,264	\$ 3,379	-3.4%
KY General Fund (0.75% of TSH)	\$ 24,477	\$ 25,340	-3.4%	\$ 24,477	\$ 25,340	-3.4%
Total KY Excise Tax (3% of TSH)	<u>\$ 97,909</u>	<u>\$ 101,361</u>	-3.4%	<u>\$ 97,909</u>	<u>\$ 101,361</u>	-3.4%

Ellis Park Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	14	13	7.7%	14	13	7.7%
On-Track Handle (OTH)	\$ 2,194,636	\$ 2,177,781	0.8%	\$ 2,194,636	\$ 2,177,781	0.8%
Less: Return to Public	\$ 1,746,811	\$ 1,733,478		\$ 1,746,811	\$ 1,733,478	
Less: Breakage	\$ 16,240	\$ 16,368		\$ 16,240	\$ 16,368	
Gross Commission	\$ 431,585	\$ 427,935	0.9%	\$ 431,585	\$ 427,935	0.9%
TB Development Fund (0.75% of OTH)	\$ 16,460	\$ 16,333	0.8%	\$ 16,460	\$ 16,333	0.8%
Equine Industry Program (0.2% of OTH)	\$ 4,389	\$ 4,356	0.8%	\$ 4,389	\$ 4,356	0.8%
Equine Drug Research (0.1% of OTH)	\$ 2,195	\$ 2,178	0.8%	\$ 2,195	\$ 2,178	0.8%
Higher Education Fund (0.1% of OTH)	\$ 2,195	\$ 2,178	0.8%	\$ 2,195	\$ 2,178	0.8%
KY General Fund (0.35% of OTH)	\$ 7,681	\$ 7,622	0.8%	\$ 7,681	\$ 7,622	0.8%
Total KY Excise Tax (1.5% of OTH)	\$ 32,920	\$ 32,667	0.8%	\$ 32,920	\$ 32,667	0.8%
% of Gross Commission	7.63%	7.63%		7.63%	7.63%	
Backside Improvement Fund (0.5% of OTH)	\$ 10,973	\$ 10,889	0.8%	\$ 10,973	\$ 10,889	0.8%
Net Commission	\$ 387,692	\$ 384,379	0.9%	\$ 387,692	\$ 384,379	0.9%
% of On-Track Handle	17.67%	17.65%		17.67%	17.65%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 865,736	\$ 929,686	-6.9%	\$ 865,736	\$ 929,686	-6.9%
Kentucky Licensed ADW's	\$ 1,497,090	\$ 1,309,927	14.3%	\$ 1,497,090	\$ 1,309,927	14.3%
Other Sources	\$ 10,435,907	\$ 10,288,727	1.4%	\$ 10,435,907	\$ 10,288,727	1.4%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 14,993,369	\$ 14,706,121	2.0%	\$ 14,993,369	\$ 14,706,121	2.0%
Average Daily Handle - On Track	\$ 156,760	\$ 167,522	-6.4%	\$ 156,760	\$ 167,522	-6.4%
Average Daily Handle - All Sources	\$ 1,070,955	\$ 1,131,240	-5.3%	\$ 1,070,955	\$ 1,131,240	-5.3%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred (TB)	\$ 1,609,465	\$ 1,660,496	-3.1%	\$ 1,609,465	\$ 1,660,496	-3.1%
Standardbred (SB)	\$ 140,740	\$ 138,078	1.9%	\$ 140,740	\$ 138,078	1.9%
Quarter Horse/Other (QH)	\$ 8,207	\$ 12,188	-32.7%	\$ 8,207	\$ 12,188	-32.7%
All-Breed Total Simulcast Handle (TSH)	\$ 1,758,412	\$ 1,810,762	-2.9%	\$ 1,758,412	\$ 1,810,762	-2.9%
TB Development Fund (2% of TSH)	\$ 32,189	\$ 33,210	-3.1%	\$ 32,189	\$ 33,210	-3.1%
SB Development Fund (2% of TSH)	\$ 2,815	\$ 2,762	1.9%	\$ 2,815	\$ 2,762	1.9%
QH/Other Development Fund (2% of TSH)	\$ 164	\$ 244	-32.7%	\$ 164	\$ 244	-32.7%
Equine Industry Program (0.05% of TSH)	\$ 879	\$ 905	-2.9%	\$ 879	\$ 905	-2.9%
Equine Drug Research (0.1% of TSH)	\$ 1,758	\$ 1,811	-2.9%	\$ 1,758	\$ 1,811	-2.9%
Higher Education Fund (0.1% of TSH)	\$ 1,758	\$ 1,811	-2.9%	\$ 1,758	\$ 1,811	-2.9%
KY General Fund (0.75% of TSH)	\$ 13,188	\$ 13,581	-2.9%	\$ 13,188	\$ 13,581	-2.9%
Total KY Excise Tax (3% of TSH)	\$ 52,752	\$ 54,323	-2.9%	\$ 52,752	\$ 54,323	-2.9%

Keeneland Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% 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 (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
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

Handle by Breed						
Thoroughbred (TB)	\$ 3,249,216	\$ 3,071,716	5.8%	\$ 3,249,216	\$ 3,071,716	5.8%
Standardbred (SB)						
Quarter Horse/Other (QH)	\$ 18,133	\$ 23,972	-24.4%	\$ 18,133	\$ 23,972	-24.4%
All-Breed Total Simulcast Handle (TSH)	\$ 3,267,349	\$ 3,095,688	5.5%	\$ 3,267,349	\$ 3,095,688	5.5%
TB Development Fund (2% of TSH)	\$ 64,984	\$ 61,434	5.8%	\$ 64,984	\$ 61,434	5.8%
SB Development Fund (2% of TSH)						
QH/Other Development Fund (2% of TSH)	\$ 363	\$ 479	-24.4%	\$ 363	\$ 479	-24.4%
Equine Industry Program (0.05% of TSH)	\$ 1,634	\$ 1,548	5.5%	\$ 1,634	\$ 1,548	5.5%
Equine Drug Research (0.1% of TSH)	\$ 3,267	\$ 3,096	5.5%	\$ 3,267	\$ 3,096	5.5%
Higher Education Fund (0.1% of TSH)	\$ 3,267	\$ 3,096	5.5%	\$ 3,267	\$ 3,096	5.5%
KY General Fund (0.75% of TSH)	\$ 24,505	\$ 23,218	5.5%	\$ 24,505	\$ 23,218	5.5%
Total KY Excise Tax (3% of TSH)	\$ 98,020	\$ 92,871	5.5%	\$ 98,020	\$ 92,871	5.5%

Kentucky Downs Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% 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 (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
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

Handle by Breed						
Thoroughbred (TB)	\$ 1,082,068	\$ 933,801	15.9%	\$ 1,082,068	\$ 933,801	15.9%
Standardbred (SB)	\$ 61,873	\$ 59,639	3.7%	\$ 61,873	\$ 59,639	3.7%
Quarter Horse/Other (QH)	\$ 20,157	\$ 18,234	10.5%	\$ 20,157	\$ 18,234	10.5%
All-Breed Total Simulcast Handle (TSH)	\$ 1,164,098	\$ 1,011,674	15.1%	\$ 1,164,098	\$ 1,011,674	15.1%
TB Development Fund (2% of TSH)	\$ 21,641	\$ 18,676	15.9%	\$ 21,641	\$ 18,676	15.9%
SB Development Fund (2% of TSH)	\$ 1,237	\$ 1,193	3.7%	\$ 1,237	\$ 1,193	3.7%
QH/Other Development Fund (2% of TSH)	\$ 403	\$ 365	10.5%	\$ 403	\$ 365	10.5%
Equine Industry Program (0.05% of TSH)	\$ 582	\$ 506	15.1%	\$ 582	\$ 506	15.1%
Equine Drug Research (0.1% of TSH)	\$ 1,164	\$ 1,012	15.1%	\$ 1,164	\$ 1,012	15.1%
Higher Education Fund (0.1% of TSH)	\$ 1,164	\$ 1,012	15.1%	\$ 1,164	\$ 1,012	15.1%
KY General Fund (0.75% of TSH)	\$ 8,731	\$ 7,588	15.1%	\$ 8,731	\$ 7,588	15.1%
Total KY Excise Tax (3% of TSH)	\$ 34,923	\$ 30,350	15.1%	\$ 34,923	\$ 30,350	15.1%

The Red Mile Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	4	2	100.0%	4	2	100.0%
On-Track Handle (OTH)	\$ 138,323	\$ 73,038	89.4%	\$ 138,323	\$ 73,038	89.4%
Less: Return to Public	\$ 105,875	\$ 55,711		\$ 105,875	\$ 55,711	
Less: Breakage	\$ 589	\$ 461		\$ 589	\$ 461	
Gross Commission	<u>\$ 31,859</u>	<u>\$ 16,866</u>	88.9%	<u>\$ 31,859</u>	<u>\$ 16,866</u>	88.9%
SB Development Fund (1.25% of OTH)	\$ 1,729	\$ 913	89.4%	\$ 1,729	\$ 913	89.4%
Equine Industry Program (0.2% of OTH)	\$ 277	\$ 146	89.4%	\$ 277	\$ 146	89.4%
Equine Drug Research (0.1% of OTH)	\$ 138	\$ 73	89.4%	\$ 138	\$ 73	89.4%
Higher Education Fund (0.1% of OTH)	\$ 138	\$ 73	89.4%	\$ 138	\$ 73	89.4%
KY General Fund (0.1% of OTH)	\$ 138	\$ 73	89.4%	\$ 138	\$ 73	89.4%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 2,421</u>	<u>\$ 1,278</u>	89.4%	<u>\$ 2,421</u>	<u>\$ 1,278</u>	89.4%
% of Gross Commission	7.60%	7.58%		7.60%	7.58%	
Net Commission	\$ 29,438	\$ 15,588	88.9%	\$ 29,438	\$ 15,588	88.9%
% of On-Track Handle	21.28%	21.34%		21.28%	21.34%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 11,749	\$ 6,176	90.2%	\$ 11,749	\$ 6,176	90.2%
Kentucky Licensed ADW's	\$ 78,669	\$ 59,658	31.9%	\$ 78,669	\$ 59,658	31.9%
Other Sources	\$ 788,529	\$ 419,823	87.8%	\$ 788,529	\$ 419,823	87.8%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 1,017,270</u>	<u>\$ 558,695</u>	82.1%	<u>\$ 1,017,270</u>	<u>\$ 558,695</u>	82.1%
Average Daily Handle - On Track	\$ 34,581	\$ 36,519	-5.3%	\$ 34,581	\$ 36,519	-5.3%
Average Daily Handle - All Sources	\$ 254,318	\$ 279,348	-9.0%	\$ 254,318	\$ 279,348	-9.0%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred (TB)	\$ 624	\$ 64	878.5%	\$ 624	\$ 64	878.5%
Standardbred (SB)	\$ 2,091,958	\$ 2,386,203	-12.3%	\$ 2,091,958	\$ 2,386,203	-12.3%
Quarter Horse/Other (QH)	\$ 32,357	\$ 20,647	56.7%	\$ 32,357	\$ 20,647	56.7%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,124,940</u>	<u>\$ 2,406,914</u>	-11.7%	<u>\$ 2,124,940</u>	<u>\$ 2,406,914</u>	-11.7%

Thunder Ridge Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% 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 (TB)	\$ 232,010	\$ 275,389	-15.8%	\$ 232,010	\$ 275,389	-15.8%
Standardbred (SB)	\$ 39,085	\$ 77,631	-49.7%	\$ 39,085	\$ 77,631	-49.7%
Quarter Horse/Other (QH)	\$ 1,505	\$ 1,632	-7.8%	\$ 1,505	\$ 1,632	-7.8%
All-Breed Total Simulcast Handle (TSH)	\$ 272,600	\$ 354,652	-23.1%	\$ 272,600	\$ 354,652	-23.1%

Turfway Park Live and Simulcast Wagering Report for July, 2016
Live Racing

	July-16	July-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates						
On-Track Handle (OTH)						
Less: Return to Public						
Less: Breakage						
Gross Commission						
TB Development Fund (0.75% 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 (0.35% of OTH)						
Total KY Excise Tax (1.5% of OTH)						
% of Gross Commission						
Backside Improvement Fund (0.5% of OTH)						
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

Handle by Breed						
Thoroughbred (TB)	\$ 2,143,049	\$ 1,967,075	8.9%	\$ 2,143,049	\$ 1,967,075	8.9%
Standardbred (SB)	\$ 57,874	\$ 93,878	-38.4%	\$ 57,874	\$ 93,878	-38.4%
Quarter Horse/Other (QH)	\$ 13,837	\$ 16,352	-15.4%	\$ 13,837	\$ 16,352	-15.4%
All-Breed Total Simulcast Handle (TSH)	\$ 2,214,760	\$ 2,077,305	6.6%	\$ 2,214,760	\$ 2,077,305	6.6%
TB Development Fund (2% of TSH)	\$ 42,861	\$ 39,342	8.9%	\$ 42,861	\$ 39,342	8.9%
SB Development Fund (2% of TSH)	\$ 1,157	\$ 1,878	-38.4%	\$ 1,157	\$ 1,878	-38.4%
QH/Other Development Fund (2% of TSH)	\$ 277	\$ 327	-15.4%	\$ 277	\$ 327	-15.4%
Equine Industry Program (0.05% of TSH)	\$ 1,107	\$ 1,039	6.6%	\$ 1,107	\$ 1,039	6.6%
Equine Drug Research (0.1% of TSH)	\$ 2,215	\$ 2,077	6.6%	\$ 2,215	\$ 2,077	6.6%
Higher Education Fund (0.1% of TSH)	\$ 2,215	\$ 2,077	6.6%	\$ 2,215	\$ 2,077	6.6%
KY General Fund (0.75% of TSH)	\$ 16,611	\$ 15,580	6.6%	\$ 16,611	\$ 15,580	6.6%
Total KY Excise Tax (3% of TSH)	\$ 66,443	\$ 62,319	6.6%	\$ 66,443	\$ 62,319	6.6%

Kentucky Resident Advance Deposit Wagering Report for July, 2016

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,885,330	\$ 606,236	211.0%	\$ 1,885,330	\$ 606,236	211.0%
Total Out-of-State Handle	\$ 15,759,929	\$ 10,593,601	48.8%	\$ 15,759,929	\$ 10,593,601	48.8%
Total ADW Handle (TAH)	\$ 17,645,259	\$ 11,199,837	57.5%	\$ 17,645,259	\$ 11,199,837	57.5%
Host Track (42.5% Allocation)	\$ 37,496	\$ 23,800	57.5%	\$ 37,496	\$ 23,800	57.5%
Purse (42.5% Allocation)	\$ 37,496	\$ 23,800	57.5%	\$ 37,496	\$ 23,800	57.5%
KY General Fund (15% Allocation)	\$ 13,234	\$ 8,400	57.5%	\$ 13,234	\$ 8,400	57.5%
Total KY Excise Tax (0.5% of TAH)	\$ 88,226	\$ 55,999	57.5%	\$ 88,226	\$ 55,999	57.5%

Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for July, 2016

AmWest Entertainment

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 970	\$ 5,468	-82.3%	\$ 970	\$ 5,468	-82.3%
Total Out-of-State Handle	\$ 63,991	\$ 93,548	-31.6%	\$ 63,991	\$ 93,548	-31.6%
Total Handle	\$ 64,960	\$ 99,017	-34.4%	\$ 64,960	\$ 99,017	-34.4%
Host Track (42.5% Allocation)	\$ 138	\$ 210	-34.4%	\$ 138	\$ 210	-34.4%
Purse (42.5% Allocation)	\$ 138	\$ 210	-34.4%	\$ 138	\$ 210	-34.4%
KY General Fund (15% Allocation)	\$ 49	\$ 74	-34.4%	\$ 49	\$ 74	-34.4%
Total KY Excise Tax (0.5% of TAH)	\$ 325	\$ 495	-34.4%	\$ 325	\$ 495	-34.4%

Ebet

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,551	\$ 876	77.1%	\$ 1,551	\$ 876	77.1%
Total Out-of-State Handle	\$ 86,914	\$ 61,029	42.4%	\$ 86,914	\$ 61,029	42.4%
Total Handle	\$ 88,465	\$ 61,905	42.9%	\$ 88,465	\$ 61,905	42.9%
Host Track (42.5% Allocation)	\$ 188	\$ 132	42.9%	\$ 188	\$ 132	42.9%
Purse (42.5% Allocation)	\$ 188	\$ 132	42.9%	\$ 188	\$ 132	42.9%
KY General Fund (15% Allocation)	\$ 66	\$ 46	42.9%	\$ 66	\$ 46	42.9%
Total KY Excise Tax (0.5% of TAH)	\$ 442	\$ 310	42.9%	\$ 442	\$ 310	42.9%

Lien Games

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 16,620	\$ 5,715	190.8%	\$ 16,620	\$ 5,715	190.8%
Total Out-of-State Handle	\$ 245,545	\$ 236,392	3.9%	\$ 245,545	\$ 236,392	3.9%
Total Handle	\$ 262,164	\$ 242,106	8.3%	\$ 262,164	\$ 242,106	8.3%
Host Track (42.5% Allocation)	\$ 557	\$ 514	8.3%	\$ 557	\$ 514	8.3%
Purse (42.5% Allocation)	\$ 557	\$ 514	8.3%	\$ 557	\$ 514	8.3%
KY General Fund (15% Allocation)	\$ 197	\$ 182	8.3%	\$ 197	\$ 182	8.3%
Total KY Excise Tax (0.5% of TAH)	\$ 1,311	\$ 1,211	8.3%	\$ 1,311	\$ 1,211	8.3%

Kentucky Resident Advance Deposit Wagering Report for July, 2016 (Cont)

TVG

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 364,398	\$ 170,369	113.9%	\$ 364,398	\$ 170,369	113.9%
Total Out-of-State Handle	\$ 5,201,039	\$ 3,586,793	45.0%	\$ 5,201,039	\$ 3,586,793	45.0%
Total Handle	\$ 5,565,437	\$ 3,757,161	48.1%	\$ 5,565,437	\$ 3,757,161	48.1%
Host Track (42.5% Allocation)	\$ 11,827	\$ 7,984	48.1%	\$ 11,827	\$ 7,984	48.1%
Purse (42.5% Allocation)	\$ 11,827	\$ 7,984	48.1%	\$ 11,827	\$ 7,984	48.1%
KY General Fund (15% Allocation)	\$ 4,174	\$ 2,818	48.1%	\$ 4,174	\$ 2,818	48.1%
Total KY Excise Tax (0.5% of TAH)	\$ 27,827	\$ 18,786	48.1%	\$ 27,827	\$ 18,786	48.1%

Twin Spires

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,297,100	\$ 348,141	272.6%	\$ 1,297,100	\$ 348,141	272.6%
Total Out-of-State Handle	\$ 8,542,800	\$ 5,482,757	55.8%	\$ 8,542,800	\$ 5,482,757	55.8%
Total Handle	\$ 9,839,900	\$ 5,830,897	68.8%	\$ 9,839,900	\$ 5,830,897	68.8%
Host Track (42.5% Allocation)	\$ 20,910	\$ 12,391	68.8%	\$ 20,910	\$ 12,391	68.8%
Purse (42.5% Allocation)	\$ 20,910	\$ 12,391	68.8%	\$ 20,910	\$ 12,391	68.8%
KY General Fund (15% Allocation)	\$ 7,380	\$ 4,373	68.8%	\$ 7,380	\$ 4,373	68.8%
Total KY Excise Tax (0.5% of TAH)	\$ 49,200	\$ 29,154	68.8%	\$ 49,200	\$ 29,154	68.8%

XpressBet

	Jul-16	Jul-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 204,691	\$ 75,668	170.5%	\$ 204,691	\$ 75,668	170.5%
Total Out-of-State Handle	\$ 1,619,641	\$ 1,133,083	42.9%	\$ 1,619,641	\$ 1,133,083	42.9%
Total Handle	\$ 1,824,332	\$ 1,208,751	50.9%	\$ 1,824,332	\$ 1,208,751	50.9%
Host Track (42.5% Allocation)	\$ 3,877	\$ 2,569	50.9%	\$ 3,877	\$ 2,569	50.9%
Purse (42.5% Allocation)	\$ 3,877	\$ 2,569	50.9%	\$ 3,877	\$ 2,569	50.9%
KY General Fund (15% Allocation)	\$ 1,368	\$ 907	50.9%	\$ 1,368	\$ 907	50.9%
Total KY Excise Tax (0.5% of TAH)	\$ 9,122	\$ 6,044	50.9%	\$ 9,122	\$ 6,044	50.9%

Kentucky Historical Horse Racing Report for July, 2016

	July-16	July-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 69,069,773	\$ 40,515,557	70.5%	\$ 69,069,773	\$ 40,515,557	70.5%
Less: Returned to Public	\$ 63,689,691	\$ 37,243,956	71.0%	\$ 63,689,691	\$ 37,243,956	71.0%
Less: Breakage	\$ 23,211	\$ 7,568		\$ 23,211	\$ 7,568	
Less: Settlement	\$ (74,004)	\$ 9,266		\$ (74,004)	\$ 9,266	
Gross Commission	<u>\$ 5,430,874</u>	<u>\$ 3,254,767</u>	66.9%	<u>\$ 5,430,874</u>	<u>\$ 3,254,767</u>	66.9%
TB Development Fund (See Note 1)	\$ 441,014	\$ 303,843	45.1%	\$ 441,014	\$ 303,843	45.1%
SB Development Fund (See Note 2)	\$ 102,680	\$ -	-	\$ 102,680	\$ -	-
Equine Industry Program (See Note 3)	\$ 138,140	\$ 81,031	70.5%	\$ 138,140	\$ 81,031	70.5%
Equine Drug Research (See Note 4)	\$ 69,070	\$ 40,516	70.5%	\$ 69,070	\$ 40,516	70.5%
Higher Education Fund (See Note 4)	\$ 69,070	\$ 40,516	70.5%	\$ 69,070	\$ 40,516	70.5%
Kentucky General Fund (Note 5)	\$ 216,074	\$ 141,828	52.3%	\$ 216,074	\$ 141,828	52.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 1,036,047</u>	<u>\$ 607,733</u>	70.5%	<u>\$ 1,036,047</u>	<u>\$ 607,733</u>	70.5%
% of Gross Commission	19.1%	18.7%		19.1%	18.7%	
Net Commission	\$ 4,394,827	\$ 2,647,034	66.0%	\$ 4,394,827	\$ 2,647,034	66.0%
% of Total Handle	6.36%	6.53%		6.36%	6.53%	
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Number of HHR Terminals	1,706	679	151.3%	1,706	679	151.3%
Average Daily Handle	\$ 2,228,057	\$ 1,306,953	70.5%	\$ 2,228,057	\$ 1,306,953	70.5%
Handle / Day / Machine	\$ 1,306	\$ 1,925	-32.1%	\$ 1,306	\$ 1,925	-32.1%
Gross Commission / Day / Machine	\$ 103	\$ 155	-33.6%	\$ 103	\$ 155	-33.6%
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	July-16	Jun-16	% Change	Since Inception		
Total Handle	\$ 69,069,773	\$ 61,149,484	13.0%	Total Handle	\$1,807,948,077	
Total Kentucky Excise Tax	\$ 1,036,047	\$ 917,242	13.0%	Total Kentucky Excise Tax	\$27,119,221	
Average Daily Handle	\$ 2,228,057	\$ 2,038,316	9.3%	Total KY General Fund	\$7,584,520	

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 July, 2016

	July-16	July-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 7,941,774	\$ 6,073,538	30.8%	\$ 7,941,774	\$ 6,073,538	30.8%
Less: Returned to Public	\$ 7,294,026	\$ 5,621,500	29.8%	\$ 7,294,026	\$ 5,621,500	29.8%
Less: Breakage	\$ 4,791	\$ 4,662		\$ 4,791	\$ 4,662	
Less: Settlement	\$ 24,308	\$ (18,502)		\$ 24,308	\$ (18,502)	
Gross Commission	<u>\$ 618,649</u>	<u>\$ 465,878</u>	32.8%	<u>\$ 618,649</u>	<u>\$ 465,878</u>	32.8%
TB Development Fund (See Note 1)	\$ 59,563	\$ 45,528	30.8%	\$ 59,563	\$ 45,528	30.8%
SB Development Fund (See Note 2)	-	-	-	-	-	-
Equine Industry Program (See Note 3)	\$ 15,884	\$ 12,147	30.8%	\$ 15,884	\$ 12,147	30.8%
Equine Drug Research (See Note 4)	\$ 7,942	\$ 6,074	30.8%	\$ 7,942	\$ 6,074	30.8%
Higher Education Fund (See Note 4)	\$ 7,942	\$ 6,074	30.8%	\$ 7,942	\$ 6,074	30.8%
Kentucky General Fund (Note 5)	\$ 27,796	\$ 21,281	30.6%	\$ 27,796	\$ 21,281	30.6%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 119,127</u>	<u>\$ 91,103</u>	30.8%	<u>\$ 119,127</u>	<u>\$ 91,103</u>	30.8%
% of Gross Commission	19.3%	19.6%		19.3%	19.6%	
Net Commission	\$ 499,522	\$ 374,775	33.3%	\$ 499,522	\$ 374,775	33.3%
% of Total Handle	6.29%	6.17%		6.29%	6.17%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 256,186	\$ 195,921	30.8%	\$ 256,186	\$ 195,921	30.8%
Handle / Day / Machine	\$ 1,431	\$ 1,095	30.8%	\$ 1,431	\$ 1,095	30.8%
Gross Commission / Day / Machine	\$ 111	\$ 84	32.8%	\$ 111	\$ 84	32.8%
	July-16	Jun-16	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 7,941,774	\$ 6,753,177	17.6%	Total Handle		\$191,964,375
Total Kentucky Excise Tax	\$ 119,127	\$ 101,298	17.6%	Total Kentucky Excise Tax		\$2,879,466
Average Daily Handle	\$ 256,186	\$ 225,106	13.8%	Total KY General Fund		\$843,215

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.

Keeneland/Red Mile Historical Horse Racing Report for July, 2016

	July-16	July-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 20,535,919	-	-	\$ 20,535,919	-	-
Less: Returned to Public	\$ 19,029,763	-	-	\$ 19,029,763	-	-
Less: Breakage	\$ 13,552	-		\$ 13,552	-	
Less: Settlement	\$ (44,037)	-		\$ (44,037)	-	
Gross Commission	<u>\$ 1,536,641</u>	<u>-</u>	<u>-</u>	<u>\$ 1,536,641</u>	<u>-</u>	<u>-</u>
TB Development Fund (See Note 1)	\$ 77,010	-	-	\$ 77,010	-	-
SB Development Fund (See Note 2)	\$ 102,680	-	-	\$ 102,680	-	-
Equine Industry Program (See Note 3)	\$ 41,072	-	-	\$ 41,072	-	-
Equine Drug Research (See Note 4)	\$ 20,536	-	-	\$ 20,536	-	-
Higher Education Fund (See Note 4)	\$ 20,536	-	-	\$ 20,536	-	-
Kentucky General Fund (Note 5)	\$ 46,206	-	-	\$ 46,206	-	-
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 308,039</u>	<u>-</u>	<u>-</u>	<u>\$ 308,039</u>	<u>-</u>	<u>-</u>
% of Gross Commission	20.0%	-		20.0%	-	
Net Commission	\$ 1,228,601	-	-	\$ 1,228,601	-	-
% of Total Handle	5.98%	-		5.98%	-	
Number of HHR Terminals	902	-	-	902	-	-
Average Daily Handle	\$ 662,449	-	-	\$ 662,449	-	-
Handle / Day / Machine	\$ 734	-	-	\$ 734	-	-
Gross Commission / Day / Machine	\$ 55	-	-	\$ 55	-	-

	July-16	Jun-16	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 20,535,919	\$ 18,167,905	13.0%	Total Handle	\$175,967,804
Total Kentucky Excise Tax	\$ 308,039	\$ 272,519	13.0%	Total Kentucky Excise Tax	\$2,639,517
Average Daily Handle	\$ 662,449	\$ 605,597	9.4%	Total KY General Fund	\$789,310

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 July, 2016

	July-16	July-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 40,592,081	\$ 34,442,019	17.9%	\$ 40,592,081	\$ 34,442,019	17.9%
Less: Returned to Public	\$ 37,365,902	\$ 31,622,456	18.2%	\$ 37,365,902	\$ 31,622,456	18.2%
Less: Breakage	\$ 4,868	\$ 2,906		\$ 4,868	\$ 2,906	
Less: Settlement	\$ (54,275)	\$ 27,767		\$ (54,275)	\$ 27,767	
Gross Commission	<u>\$ 3,275,585</u>	<u>\$ 2,788,890</u>	17.5%	<u>\$ 3,275,585</u>	<u>\$ 2,788,890</u>	17.5%
TB Development Fund (See Note 1)	\$ 304,441	\$ 258,315	17.9%	\$ 304,441	\$ 258,315	17.9%
SB Development Fund (See Note 2)	-	-	-	-	-	-
Equine Industry Program (See Note 3)	\$ 81,184	\$ 68,884	17.9%	\$ 81,184	\$ 68,884	17.9%
Equine Drug Research (See Note 4)	\$ 40,592	\$ 34,442	17.9%	\$ 40,592	\$ 34,442	17.9%
Higher Education Fund (See Note 4)	\$ 40,592	\$ 34,442	17.9%	\$ 40,592	\$ 34,442	17.9%
Kentucky General Fund (Note 5)	\$ 142,072	\$ 120,547	17.9%	\$ 142,072	\$ 120,547	17.9%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 608,881</u>	<u>\$ 516,630</u>	17.9%	<u>\$ 608,881</u>	<u>\$ 516,630</u>	17.9%
% of Gross Commission	18.6%	18.5%		18.6%	18.5%	
Net Commission	\$ 2,666,704	\$ 2,272,259	17.4%	\$ 2,666,704	\$ 2,272,259	17.4%
% of Total Handle	6.57%	6.60%		6.57%	6.60%	
Number of HHR Terminals	625	500	25.0%	625	500	25.0%
Average Daily Handle	\$ 1,309,422	\$ 1,111,033	17.9%	\$ 1,309,422	\$ 1,111,033	17.9%
Handle / Day / Machine	\$ 2,095	\$ 2,222	-5.7%	\$ 2,095	\$ 2,222	-5.7%
Gross Commission / Day / Machine	\$ 169	\$ 180	-6.0%	\$ 169	\$ 180	-6.0%
	July-16	Jun-16	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 40,592,081	\$ 36,228,402	12.0%	Total Handle	\$1,488,642,191	
Total Kentucky Excise Tax	\$ 608,881	\$ 543,426	12.0%	Total Kentucky Excise Tax	\$22,329,633	
Average Daily Handle	\$ 1,309,422	\$ 1,207,613	8.4%	Total KY General Fund	\$6,122,187	

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.