

Kentucky Handle and Excise Tax Report for October, 2016

	October-16	October-15	% Change	FTYD - 2017	FTYD - 2016	% Change
Live Racing Dates	26	24	8.3%	104	102	2.0%
On-Track Handle	\$ 19,551,411	\$ 16,389,973	19.3%	\$ 30,500,291	\$ 26,448,425	15.3%
All-Breed Simulcast Handle	\$ 14,199,524	\$ 18,673,823	-24.0%	\$ 54,156,365	\$ 62,966,325	-14.0%
Total ADW Handle	\$ 18,504,086	\$ 13,573,312	36.3%	\$ 64,438,314	\$ 54,823,211	17.5%
Historical Horse Racing Handle	\$ 71,971,483	\$ 47,505,256	51.5%	\$ 282,571,122	\$ 165,692,438	70.5%
Total Handle	\$ 124,226,504	\$ 96,142,364	29.2%	\$ 431,666,092	\$ 309,930,398	39.3%
TB Development Fund	\$ 825,423	\$ 740,146	11.5%	\$ 2,878,284	\$ 2,355,646	22.2%
SB Development Fund	\$ 123,077	\$ 68,830	78.8%	\$ 460,753	\$ 121,027	280.7%
QH/Arabian Development Fund	\$ 1,745	\$ 2,410	-27.6%	\$ 8,043	\$ 8,113	-0.9%
Backside Improvement Fund	\$ 95,312	\$ 79,070	20.5%	\$ 146,005	\$ 124,541	17.2%
Equine Industry Program	\$ 188,877	\$ 135,662	39.2%	\$ 648,295	\$ 409,662	58.3%
Equine Drug Research	\$ 103,185	\$ 79,637	29.6%	\$ 357,376	\$ 242,901	47.1%
Higher Education Fund	\$ 103,185	\$ 79,637	29.6%	\$ 357,376	\$ 242,901	47.1%
ADW Host Track Allocation (Note 1)	\$ 39,321	\$ 28,843	36.3%	\$ 137,227	\$ 116,499	17.8%
ADW Purse Allocation (Note 1)	\$ 39,321	\$ 28,843	36.3%	\$ 137,227	\$ 116,499	17.8%
KY General Fund	\$ 392,311	\$ 335,990	16.8%	\$ 1,366,769	\$ 1,069,644	27.8%
Total KY Excise Tax	\$ 1,911,758	\$ 1,579,070	21.1%	\$ 6,497,353	\$ 4,807,436	35.2%

Note 1 - As per KRS 138.530



Kentucky Live and Simulcast Wagering Report for October, 2016

Live Racing

	October-16	October-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	26	24	8.3%	104	102	2.0%
On-Track Handle on All Kentucky Races (OTH)	\$ 19,551,411	\$ 17,319,932	12.9%	\$ 30,500,291	\$ 27,378,383	11.4%
Less: Return to Public	\$ 15,932,068	\$ 14,122,783		\$ 24,646,069	\$ 22,121,472	
Less: Breakage	\$ 127,726	\$ 120,676		\$ 201,334	\$ 177,968	
Gross Commission	<u>\$ 3,491,617</u>	<u>\$ 3,076,472</u>	13.5%	<u>\$ 5,652,887</u>	<u>\$ 5,078,942</u>	11.3%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 142,968	\$ 125,580	13.8%	\$ 219,007	\$ 193,787	13.0%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 6,112	\$ 7,200	-15.1%	\$ 16,242	\$ 19,252	-15.6%
Equine Industry Program (0.2% of OTH)	\$ 39,103	\$ 34,640	12.9%	\$ 61,001	\$ 54,757	11.4%
Equine Drug Research (0.1% of OTH)	\$ 19,551	\$ 17,320	12.9%	\$ 30,500	\$ 27,378	11.4%
Higher Education Fund (0.1% of OTH)	\$ 19,551	\$ 17,320	12.9%	\$ 30,500	\$ 27,378	11.4%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 67,208	\$ 59,180	13.6%	\$ 103,503	\$ 91,974	12.5%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 294,494</u>	<u>\$ 261,239</u>	12.7%	<u>\$ 460,753</u>	<u>\$ 414,526</u>	11.2%
% of Gross Commission	8.43%	8.49%		8.15%	8.16%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 95,312	\$ 83,720	13.8%	\$ 146,005	\$ 129,191	13.0%
Net Commission	\$ 3,101,811	\$ 2,731,513	13.6%	\$ 5,046,130	\$ 4,535,225	11.3%
% of On-Track Handle	15.86%	15.77%		16.54%	16.56%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 2,949,378	\$ 2,760,885	6.8%	\$ 6,634,121	\$ 6,360,166	4.3%
Kentucky Licensed ADW's	\$ 20,359,923	\$ 17,754,294	14.7%	\$ 32,108,134	\$ 27,631,023	16.2%
Other Sources	\$ 107,168,931	\$ 90,631,956	18.2%	\$ 186,760,504	\$ 157,303,397	18.7%
All Sources Handle on Live Racing	<u>\$ 150,029,643</u>	<u>\$ 128,467,066</u>	16.8%	<u>\$ 256,003,049</u>	<u>\$ 218,672,969</u>	17.1%
Average Daily Handle - On Track	\$ 751,977	\$ 721,664	4.2%	\$ 293,272	\$ 268,416	9.3%
Average Daily Handle - All Sources	\$ 5,770,371	\$ 5,352,794	7.8%	\$ 2,461,568	\$ 2,143,853	14.8%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 11,873,994	\$ 16,472,126	-27.9%	\$ 44,947,954	\$ 52,252,454	-14.0%
Standardbred Simulcast Handle (SBSH)	\$ 2,212,187	\$ 2,026,916	9.1%	\$ 8,698,488	\$ 10,178,253	-14.5%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 113,342	\$ 174,781	-35.2%	\$ 509,924	\$ 535,619	-4.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 14,199,524</u>	<u>\$ 18,673,823</u>	-24.0%	<u>\$ 54,156,365</u>	<u>\$ 62,966,325</u>	-14.0%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 227,089	\$ 308,599	-26.4%	\$ 859,348	\$ 988,695	-13.1%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 4,406	\$ 3,834	14.9%	\$ 18,704	\$ 18,401	1.6%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,745	\$ 2,410	-27.6%	\$ 8,043	\$ 8,113	-0.9%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 5,831	\$ 7,871	-25.9%	\$ 22,152	\$ 25,380	-12.7%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 11,662	\$ 15,742	-25.9%	\$ 44,305	\$ 50,760	-12.7%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 11,662	\$ 15,742	-25.9%	\$ 44,305	\$ 50,760	-12.7%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 87,465	\$ 118,066	-25.9%	\$ 332,286	\$ 380,704	-12.7%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 349,859</u>	<u>\$ 472,265</u>	-25.9%	<u>\$ 1,329,143</u>	<u>\$ 1,522,815</u>	-12.7%

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

	<u>October-16</u>	<u>October-15</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)	\$ 315,431	\$ 391,257	-19.4%	\$ 1,220,501	\$ 1,279,041	-4.6%
Standardbred Simulcast Handle (SBSH)	\$ 12,953	\$ 26,160	-50.5%	\$ 66,894	\$ 106,941	-37.4%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 1,159	\$ 1,137	1.9%	\$ 3,165	\$ 3,671	-13.8%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 329,542</u>	<u>\$ 418,554</u>	-21.3%	<u>\$ 1,290,560</u>	<u>\$ 1,389,652</u>	-7.1%

Churchill Downs Live and Simulcast Wagering Report for October, 2016

Live Racing

	October-16	October-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	3			14	11	27.3%
On-Track Handle (OTH)	\$ 1,269,021			\$ 5,812,989	\$ 3,457,289	68.1%
Less: Return to Public	\$ 1,007,807			\$ 4,627,389	\$ 2,747,993	
Less: Breakage	\$ 7,344			\$ 36,234	\$ 22,853	
Gross Commission	<u>\$ 253,869</u>			<u>\$ 1,149,366</u>	<u>\$ 686,443</u>	67.4%
TB Development Fund (0.75% of OTH)	\$ 9,518			\$ 43,597	\$ 25,930	68.1%
Equine Industry Program (0.2% of OTH)	\$ 2,538			\$ 11,626	\$ 6,915	68.1%
Equine Drug Research (0.1% of OTH)	\$ 1,269			\$ 5,813	\$ 3,457	68.1%
Higher Education Fund (0.1% of OTH)	\$ 1,269			\$ 5,813	\$ 3,457	68.1%
KY General Fund (0.35% of OTH)	\$ 4,442			\$ 20,345	\$ 12,101	68.1%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 19,035</u>			<u>\$ 87,195</u>	<u>\$ 51,859</u>	68.1%
% of Gross Commission	7.50%			7.59%	7.55%	
Backside Improvement Fund (0.5% of OTH)	\$ 6,345			\$ 29,065	\$ 17,286	68.1%
Net Commission	\$ 228,489			\$ 1,033,107	\$ 617,297	67.4%
% of On-Track Handle	18.01%			17.77%	17.85%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 308,824			\$ 1,251,538	\$ 827,106	51.3%
Kentucky Licensed ADW's	\$ 1,395,799			\$ 5,368,726	\$ 3,642,521	47.4%
Other Sources	\$ 11,019,101			\$ 43,363,792	\$ 25,290,691	71.5%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 13,992,744</u>			<u>\$ 55,797,045</u>	<u>\$ 33,217,607</u>	68.0%
Average Daily Handle - On Track	\$ 423,007			\$ 415,213	\$ 314,299	32.1%
Average Daily Handle - All Sources	\$ 4,664,248			\$ 3,985,503	\$ 3,019,782	32.0%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,295,845	\$ 5,482,606	-39.9%	\$ 12,302,906	\$ 16,403,653	-25.0%
Standardbred Simulcast Handle (SBSH)	\$ 13,173	\$ 9,627	36.8%	\$ 37,169	\$ 37,198	-0.1%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 16,158	\$ 23,745	-32.0%	\$ 147,312	\$ 115,018	28.1%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 3,325,176</u>	<u>\$ 5,515,979</u>	-39.7%	<u>\$ 12,487,387</u>	<u>\$ 16,555,869</u>	-24.6%
TB Development Fund (2% of TBSH)	\$ 65,917	\$ 109,652	-39.9%	\$ 246,058	\$ 328,073	-25.0%
SB Development Fund (2% of SBSH)	\$ 263	\$ 193	36.8%	\$ 743	\$ 744	-0.1%
QH/Other Development Fund (2% of QSHS)	\$ 323	\$ 475	-32.0%	\$ 2,946	\$ 2,300	28.1%
Equine Industry Program (0.05% of TSH)	\$ 1,663	\$ 2,758	-39.7%	\$ 6,244	\$ 8,278	-24.6%
Equine Drug Research (0.1% of TSH)	\$ 3,325	\$ 5,516	-39.7%	\$ 12,487	\$ 16,556	-24.6%
Higher Education Fund (0.1% of TSH)	\$ 3,325	\$ 5,516	-39.7%	\$ 12,487	\$ 16,556	-24.6%
KY General Fund (0.75% of TSH)	\$ 24,939	\$ 41,370	-39.7%	\$ 93,655	\$ 124,169	-24.6%
Total KY Excise Tax (3% of TSH)	<u>\$ 99,755</u>	<u>\$ 165,479</u>	-39.7%	<u>\$ 374,622</u>	<u>\$ 496,676</u>	-24.6%

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

	October-16	October-15	% Change	FYTD - 2017	FYTD - 2016	% Change
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				\$ 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%
Total KY Excise Tax (1.5% of OTH)				\$ 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%
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				\$ 3,596,299	\$ 3,005,961	19.6%
Other Sources				\$ 25,131,535	\$ 22,967,881	9.4%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 1,334,826	\$ 1,669,365	-20.0%	\$ 5,900,364	\$ 6,392,783	-7.7%
Standardbred Simulcast Handle (SBSH)	\$ 87,162	\$ 66,576	30.9%	\$ 480,168	\$ 391,631	22.6%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 4,627	\$ 8,837	-47.6%	\$ 30,883	\$ 37,787	-18.3%
All-Breed Total Simulcast Handle (TSH)	\$ 1,426,615	\$ 1,744,777	-18.2%	\$ 6,411,415	\$ 6,822,200	-6.0%
TB Development Fund (2% of TBSH)	\$ 26,697	\$ 33,387	-20.0%	\$ 118,007	\$ 127,856	-7.7%
SB Development Fund (2% of SBSH)	\$ 1,743	\$ 1,332	30.9%	\$ 9,603	\$ 7,833	22.6%
QH/Other Development Fund (2% of QSHS)	\$ 93	\$ 177	-47.6%	\$ 618	\$ 756	-18.3%
Equine Industry Program (0.05% of TSH)	\$ 713	\$ 872	-18.2%	\$ 3,206	\$ 3,411	-6.0%
Equine Drug Research (0.1% of TSH)	\$ 1,427	\$ 1,745	-18.2%	\$ 6,411	\$ 6,822	-6.0%
Higher Education Fund (0.1% of TSH)	\$ 1,427	\$ 1,745	-18.2%	\$ 6,411	\$ 6,822	-6.0%
KY General Fund (0.75% of TSH)	\$ 10,700	\$ 13,086	-18.2%	\$ 48,086	\$ 51,167	-6.0%
Total KY Excise Tax (3% of TSH)	\$ 42,798	\$ 52,343	-18.2%	\$ 192,342	\$ 204,666	-6.0%

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

	October-16	October-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	17	17		17	17	
On-Track Handle (OTH)	\$ 17,793,419	\$ 16,743,944	6.3%	\$ 17,793,419	\$ 16,743,944	6.3%
Less: Return to Public	\$ 14,545,015	\$ 13,677,428		\$ 14,545,015	\$ 13,677,428	
Less: Breakage	\$ 119,580	\$ 121,902		\$ 119,580	\$ 121,902	
Gross Commission	<u>\$ 3,128,824</u>	<u>\$ 2,944,614</u>	6.3%	<u>\$ 3,128,824</u>	<u>\$ 2,944,614</u>	6.3%
TB Development Fund (0.75% of OTH)	\$ 133,451	\$ 125,580	6.3%	\$ 133,451	\$ 125,580	6.3%
Equine Industry Program (0.2% of OTH)	\$ 35,587	\$ 33,488	6.3%	\$ 35,587	\$ 33,488	6.3%
Equine Drug Research (0.1% of OTH)	\$ 17,793	\$ 16,744	6.3%	\$ 17,793	\$ 16,744	6.3%
Higher Education Fund (0.1% of OTH)	\$ 17,793	\$ 16,744	6.3%	\$ 17,793	\$ 16,744	6.3%
KY General Fund (0.35% of OTH)	\$ 62,277	\$ 58,604	6.3%	\$ 62,277	\$ 58,604	6.3%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 266,901</u>	<u>\$ 251,159</u>	6.3%	<u>\$ 266,901</u>	<u>\$ 251,159</u>	6.3%
% of Gross Commission	8.53%	8.53%		8.53%	8.53%	
Backside Improvement Fund (0.5% of OTH)	\$ 88,967	\$ 83,720	6.3%	\$ 88,967	\$ 83,720	6.3%
Net Commission	\$ 2,772,955	\$ 2,609,735	6.3%	\$ 2,772,955	\$ 2,609,735	6.3%
% of On-Track Handle	15.58%	15.59%		15.58%	15.59%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 2,600,623	\$ 2,713,608	-4.2%	\$ 2,600,623	\$ 2,713,608	-4.2%
Kentucky Licensed ADW's	\$ 18,488,885	\$ 17,391,551	6.3%	\$ 18,488,885	\$ 17,391,551	6.3%
Other Sources	\$ 94,054,795	\$ 87,965,682	6.9%	\$ 94,054,795	\$ 87,965,682	6.9%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 132,937,723</u>	<u>\$ 124,814,785</u>	6.5%	<u>\$ 132,937,723</u>	<u>\$ 124,814,785</u>	6.5%
Average Daily Handle - On Track	\$ 1,046,672	\$ 984,938	6.3%	\$ 1,046,672	\$ 984,938	6.3%
Average Daily Handle - All Sources	\$ 7,819,866	\$ 7,342,046	6.5%	\$ 7,819,866	\$ 7,342,046	6.5%
Simulcast Wagering on Other Tracks						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,715,824	\$ 4,146,813	-10.4%	\$ 12,854,693	\$ 13,624,134	-5.6%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 14,219	\$ 13,727	3.6%	\$ 62,222	\$ 77,973	-20.2%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 3,730,043</u>	<u>\$ 4,160,541</u>	-10.3%	<u>\$ 12,916,915</u>	<u>\$ 13,702,107</u>	-5.7%
TB Development Fund (2% of TBSH)	\$ 74,316	\$ 82,936	-10.4%	\$ 257,094	\$ 272,483	-5.6%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QSHS)	\$ 284	\$ 275	3.6%	\$ 1,244	\$ 1,559	-20.2%
Equine Industry Program (0.05% of TSH)	\$ 1,865	\$ 2,080	-10.3%	\$ 6,458	\$ 6,851	-5.7%
Equine Drug Research (0.1% of TSH)	\$ 3,730	\$ 4,161	-10.3%	\$ 12,917	\$ 13,702	-5.7%
Higher Education Fund (0.1% of TSH)	\$ 3,730	\$ 4,161	-10.3%	\$ 12,917	\$ 13,702	-5.7%
KY General Fund (0.75% of TSH)	\$ 27,975	\$ 31,204	-10.3%	\$ 96,877	\$ 102,766	-5.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 111,901</u>	<u>\$ 124,816</u>	-10.3%	<u>\$ 387,507</u>	<u>\$ 411,063</u>	-5.7%

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

	<u>October-16</u>	<u>October-15</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				\$ 3,426,099	\$ 2,504,182	36.8%
Other Sources				\$ 17,398,248	\$ 13,164,506	32.2%
All Sources Handle on Live Racing (On- and Off-Track)				<u>\$ 22,540,764</u>	<u>\$ 16,887,134</u>	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)	\$ 943,763	\$ 1,210,749	-22.1%	\$ 4,018,145	\$ 4,180,999	-3.9%
Standardbred Simulcast Handle (SBSH)	\$ 57,816	\$ 40,538	42.6%	\$ 196,590	\$ 184,044	6.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 36,877	\$ 51,288	-28.1%	\$ 105,364	\$ 102,346	2.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 1,038,455</u>	<u>\$ 1,302,574</u>	-20.3%	<u>\$ 4,320,099</u>	<u>\$ 4,467,390</u>	-3.3%
TB Development Fund (2% of TBSH)	\$ 18,875	\$ 24,215	-22.1%	\$ 80,363	\$ 83,620	-3.9%
SB Development Fund (2% of SBSH)	\$ 1,156	\$ 811	42.6%	\$ 3,932	\$ 3,681	6.8%
QH/Other Development Fund (2% of QSHS)	\$ 738	\$ 1,026	-28.1%	\$ 2,107	\$ 2,047	2.9%
Equine Industry Program (0.05% of TSH)	\$ 519	\$ 651	-20.3%	\$ 2,160	\$ 2,234	-3.3%
Equine Drug Research (0.1% of TSH)	\$ 1,038	\$ 1,303	-20.3%	\$ 4,320	\$ 4,467	-3.3%
Higher Education Fund (0.1% of TSH)	\$ 1,038	\$ 1,303	-20.3%	\$ 4,320	\$ 4,467	-3.3%
KY General Fund (0.75% of TSH)	\$ 7,788	\$ 9,769	-20.3%	\$ 32,401	\$ 33,505	-3.3%
Total KY Excise Tax (3% of TSH)	<u>\$ 31,154</u>	<u>\$ 39,077</u>	-20.3%	<u>\$ 129,603</u>	<u>\$ 134,022</u>	-3.3%

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

	October-16	October-15	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	6	7	-14.3%	32	32	
On-Track Handle (OTH)	\$ 488,972	\$ 575,988	-15.1%	\$ 1,291,452	\$ 1,533,217	-15.8%
Less: Return to Public	\$ 379,246	\$ 445,355		\$ 994,372	\$ 1,189,608	
Less: Breakage	\$ 801	\$ (1,225)		\$ 4,008	\$ (8,421)	
Gross Commission	\$ 108,924	\$ 131,858	-17.4%	\$ 293,072	\$ 352,030	-16.7%
SB Development Fund (1.25% of OTH)	\$ 6,112	\$ 7,200	-15.1%	\$ 16,143	\$ 19,165	-15.8%
Equine Industry Program (0.2% of OTH)	\$ 978	\$ 1,152	-15.1%	\$ 2,583	\$ 3,066	-15.8%
Equine Drug Research (0.1% of OTH)	\$ 489	\$ 576	-15.1%	\$ 1,291	\$ 1,533	-15.8%
Higher Education Fund (0.1% of OTH)	\$ 489	\$ 576	-15.1%	\$ 1,291	\$ 1,533	-15.8%
KY General Fund (0.1% of OTH)	\$ 489	\$ 576	-15.1%	\$ 1,291	\$ 1,533	-15.8%
Total KY Excise Tax (1.75% of OTH)	\$ 8,557	\$ 10,080	-15.1%	\$ 22,600	\$ 26,831	-15.8%
% of Gross Commission	7.86%	7.64%		7.71%	7.62%	
Net Commission	\$ 100,367	\$ 121,778	-17.6%	\$ 270,471	\$ 325,199	-16.8%
% of On-Track Handle	20.53%	21.14%		20.94%	21.21%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 39,930	\$ 47,278	-15.5%	\$ 106,548	\$ 148,077	-28.0%
Kentucky Licensed ADW's	\$ 475,239	\$ 362,742	31.0%	\$ 1,228,125	\$ 1,086,808	13.0%
Other Sources	\$ 2,095,035	\$ 2,666,273	-21.4%	\$ 6,812,134	\$ 7,914,636	-13.9%
All Sources Handle on Live Racing (On- and Off-Track)	\$ 3,099,176	\$ 3,652,281	-15.1%	\$ 9,438,259	\$ 10,682,738	-11.6%
Average Daily Handle - On Track	\$ 81,495	\$ 82,284	-1.0%	\$ 40,358	\$ 47,913	-15.8%
Average Daily Handle - All Sources	\$ 516,529	\$ 521,754	-1.0%	\$ 294,946	\$ 333,836	-11.6%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 37	\$ 571	-93.6%	\$ 1,554	\$ 7,284	-78.7%
Standardbred Simulcast Handle (SBSH)	\$ 1,942,325	\$ 1,732,915	12.1%	\$ 7,543,437	\$ 8,895,635	-15.2%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 24,369	\$ 51,104	-52.3%	\$ 100,962	\$ 121,098	-16.6%
All-Breed Total Simulcast Handle (TSH)	\$ 1,966,730	\$ 1,784,590	10.2%	\$ 7,645,954	\$ 9,024,016	-15.3%

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

	<u>October-16</u>	<u>October-15</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)	\$ 204,102	\$ 650,331	-68.6%	\$ 758,495	\$ 1,531,357	-50.5%
Standardbred Simulcast Handle (SBSH)	\$ 36,625	\$ 76,149	-51.9%	\$ 152,941	\$ 255,604	-40.2%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 543	\$ 2,045	-73.4%	\$ 3,665	\$ 5,203	-29.6%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 241,270</u>	<u>\$ 728,525</u>	-66.9%	<u>\$ 915,101</u>	<u>\$ 1,792,164</u>	-48.9%

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

	October-16	October-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 Simulcast Handle (TBSH)	\$ 2,064,168	\$ 2,920,434	-29.3%	\$ 7,891,297	\$ 8,833,203	-10.7%
Standardbred Simulcast Handle (SBSH)	\$ 62,135	\$ 74,951	-17.1%	\$ 221,290	\$ 307,199	-28.0%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 15,390	\$ 22,898	-32.8%	\$ 56,349	\$ 72,524	-22.3%
All-Breed Total Simulcast Handle (TSH)	\$ 2,141,692	\$ 3,018,283	-29.0%	\$ 8,168,935	\$ 9,212,926	-11.3%
TB Development Fund (2% of TBSH)	\$ 41,283	\$ 58,409	-29.3%	\$ 157,826	\$ 176,664	-10.7%
SB Development Fund (2% of SBSH)	\$ 1,243	\$ 1,499	-17.1%	\$ 4,426	\$ 6,144	-28.0%
QH/Other Development Fund (2% of QSHS)	\$ 308	\$ 458	-32.8%	\$ 1,127	\$ 1,450	-22.3%
Equine Industry Program (0.05% of TSH)	\$ 1,071	\$ 1,509	-29.0%	\$ 4,084	\$ 4,606	-11.3%
Equine Drug Research (0.1% of TSH)	\$ 2,142	\$ 3,018	-29.0%	\$ 8,169	\$ 9,213	-11.3%
Higher Education Fund (0.1% of TSH)	\$ 2,142	\$ 3,018	-29.0%	\$ 8,169	\$ 9,213	-11.3%
KY General Fund (0.75% of TSH)	\$ 16,063	\$ 22,637	-29.0%	\$ 61,267	\$ 69,097	-11.3%
Total KY Excise Tax (3% of TSH)	\$ 64,251	\$ 90,548	-29.0%	\$ 245,068	\$ 276,388	-11.3%

Kentucky Resident Advance Deposit Wagering Report for October, 2016

	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 8,253,426	\$ 5,611,201	47.1%	\$ 13,380,396	\$ 9,378,719	42.7%
Total Out-of-State Handle	\$ 10,250,661	\$ 7,962,111	28.7%	\$ 51,196,935	\$ 45,444,492	12.7%
Total ADW Handle (TAH)	\$ 18,504,086	\$ 13,573,312	36.3%	\$ 64,577,330	\$ 54,823,211	17.8%
Host Track (42.5% Allocation)	\$ 39,321	\$ 28,843	36.3%	\$ 137,227	\$ 116,499	17.8%
Purse (42.5% Allocation)	\$ 39,321	\$ 28,843	36.3%	\$ 137,227	\$ 116,499	17.8%
KY General Fund (15% Allocation)	\$ 13,878	\$ 10,180	36.3%	\$ 48,433	\$ 41,117	17.8%
Total KY Excise Tax (0.5% of TAH)	\$ 92,520	\$ 67,867	36.3%	\$ 322,887	\$ 274,116	17.8%

Source - Kentucky Department of Revenue Weekly Tax Filings

Kentucky Resident Advance Deposit Wagering Report for October, 2016

AmWest Entertainment

	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 28,820	\$ 65,496	-56.0%	\$ 35,368	\$ 94,208	-62.5%
Total Out-of-State Handle	\$ 42,930	\$ 61,128	-29.8%	\$ 192,393	\$ 387,724	-50.4%
Total Handle	\$ 71,750	\$ 126,624	-43.3%	\$ 227,761	\$ 481,932	-52.7%
Host Track (42.5% Allocation)	\$ 152	\$ 269	-43.3%	\$ 484	\$ 1,024	-52.7%
Purse (42.5% Allocation)	\$ 152	\$ 269	-43.3%	\$ 484	\$ 1,024	-52.7%
KY General Fund (15% Allocation)	\$ 54	\$ 95	-43.3%	\$ 171	\$ 361	-52.7%
Total KY Excise Tax (0.5% of TAH)	\$ 359	\$ 633	-43.3%	\$ 1,139	\$ 2,410	-52.7%

Ebet

	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 5,446	\$ 17,265	-68.5%	\$ 9,459	\$ 21,227	-55.4%
Total Out-of-State Handle	\$ 56,116	\$ 66,344	-15.4%	\$ 247,254	\$ 232,593	6.3%
Total Handle	\$ 61,563	\$ 83,609	-26.4%	\$ 256,713	\$ 253,820	1.1%
Host Track (42.5% Allocation)	\$ 131	\$ 178	-26.4%	\$ 546	\$ 539	1.1%
Purse (42.5% Allocation)	\$ 131	\$ 178	-26.4%	\$ 546	\$ 539	1.1%
KY General Fund (15% Allocation)	\$ 46	\$ 63	-26.4%	\$ 193	\$ 190	1.1%
Total KY Excise Tax (0.5% of TAH)	\$ 308	\$ 418	-26.4%	\$ 1,284	\$ 1,269	1.1%

Lien Games

	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 87,785	\$ 37,144	136.3%	\$ 147,993	\$ 67,209	120.2%
Total Out-of-State Handle	\$ 330,634	\$ 143,661	130.1%	\$ 1,174,900	\$ 861,297	36.4%
Total Handle	\$ 418,419	\$ 180,805	131.4%	\$ 1,322,893	\$ 928,507	42.5%
Host Track (42.5% Allocation)	\$ 889	\$ 384	131.4%	\$ 2,811	\$ 1,973	42.5%
Purse (42.5% Allocation)	\$ 889	\$ 384	131.4%	\$ 2,811	\$ 1,973	42.5%
KY General Fund (15% Allocation)	\$ 314	\$ 136	131.4%	\$ 992	\$ 696	42.5%
Total KY Excise Tax (0.5% of TAH)	\$ 2,092	\$ 904	131.4%	\$ 6,614	\$ 4,643	42.5%

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

TVG	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 2,062,664	\$ 1,712,920	20.4%	\$ 3,073,133	\$ 2,744,828	12.0%
Total Out-of-State Handle	\$ 3,758,243	\$ 3,062,112	22.7%	\$ 16,523,614	\$ 15,554,515	6.2%
Total Handle	\$ 5,820,907	\$ 4,775,032	21.9%	\$ 19,596,747	\$ 18,299,344	7.1%
Host Track (42.5% Allocation)	\$ 12,369	\$ 10,147	21.9%	\$ 41,643	\$ 38,886	7.1%
Purse (42.5% Allocation)	\$ 12,369	\$ 10,147	21.9%	\$ 41,643	\$ 38,886	7.1%
KY General Fund (15% Allocation)	\$ 4,366	\$ 3,581	21.9%	\$ 14,698	\$ 13,725	7.1%
Total KY Excise Tax (0.5% of TAH)	\$ 29,105	\$ 23,875	21.9%	\$ 97,984	\$ 91,497	7.1%

Twin Spires	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 4,690,600	\$ 2,968,661	58.0%	\$ 7,865,801	\$ 5,068,736	55.2%
Total Out-of-State Handle	\$ 4,809,255	\$ 3,732,629	28.8%	\$ 25,655,524	\$ 22,717,902	12.9%
Total Handle	\$ 9,499,854	\$ 6,701,291	41.8%	\$ 33,521,325	\$ 27,786,638	20.6%
Host Track (42.5% Allocation)	\$ 20,187	\$ 14,240	41.8%	\$ 71,233	\$ 59,047	20.6%
Purse (42.5% Allocation)	\$ 20,187	\$ 14,240	41.8%	\$ 71,233	\$ 59,047	20.6%
KY General Fund (15% Allocation)	\$ 7,125	\$ 5,026	41.8%	\$ 25,141	\$ 20,840	20.6%
Total KY Excise Tax (0.5% of TAH)	\$ 47,499	\$ 33,506	41.8%	\$ 167,607	\$ 138,933	20.6%

XpressBet	Oct-16	Oct-15	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 1,378,111	\$ 809,715	70.2%	\$ 2,248,642	\$ 1,382,511	62.6%
Total Out-of-State Handle	\$ 1,253,484	\$ 896,237	39.9%	\$ 7,403,250	\$ 5,690,461	30.1%
Total Handle	\$ 2,631,595	\$ 1,705,952	54.3%	\$ 9,651,891	\$ 7,072,972	36.5%
Host Track (42.5% Allocation)	\$ 5,592	\$ 3,625	54.3%	\$ 20,510	\$ 15,030	36.5%
Purse (42.5% Allocation)	\$ 5,592	\$ 3,625	54.3%	\$ 20,510	\$ 15,030	36.5%
KY General Fund (15% Allocation)	\$ 1,974	\$ 1,279	54.3%	\$ 7,239	\$ 5,305	36.5%
Total KY Excise Tax (0.5% of TAH)	\$ 13,158	\$ 8,530	54.3%	\$ 48,259	\$ 35,365	36.5%

Kentucky Historical Horse Racing Report for October, 2016

	October-16	October-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 71,971,483	\$ 47,505,256	51.5%	\$ 282,571,122	\$ 165,692,438	70.5%
Less: Returned to Public	\$ 66,146,193	\$ 43,581,588	51.8%	\$ 260,381,058	\$ 152,100,556	71.2%
Less: Breakage	\$ 22,988	\$ 14,216		\$ 90,068	\$ 39,041	
Less: Settlement	\$ 212,416	\$ 75,081		\$ 89,204	\$ 142,415	
Gross Commission	\$ 5,589,885	\$ 3,834,371	45.8%	\$ 22,010,792	\$ 13,410,424	64.1%
TB Development Fund (See Note 1)	\$ 455,367	\$ 312,942	45.5%	\$ 1,799,929	\$ 1,180,139	52.5%
SB Development Fund (See Note 2)	\$ 112,559	\$ 57,796	94.8%	\$ 425,806	\$ 83,374	410.7%
Equine Industry Program (See Note 3)	\$ 121,431	\$ 95,011	27.8%	\$ 479,981	\$ 331,385	44.8%
Equine Drug Research (See Note 4)	\$ 60,716	\$ 47,505	27.8%	\$ 239,990	\$ 165,692	44.8%
Higher Education Fund (See Note 4)	\$ 60,716	\$ 47,505	27.8%	\$ 239,990	\$ 165,692	44.8%
Kentucky General Fund (Note 5)	\$ 268,784	\$ 151,819	77.0%	\$ 1,052,870	\$ 559,104	88.3%
Total KY Excise Tax (1.5% of Total Handle)	\$ 1,079,572	\$ 712,579	51.5%	\$ 4,238,567	\$ 2,485,387	70.5%
% of Gross Commission	19.3%	18.6%		19.3%	18.5%	
Net Commission	\$ 4,510,313	\$ 3,121,793	44.5%	\$ 17,772,225	\$ 10,925,038	62.7%
% of Total Handle	6.27%	6.57%		6.29%	6.59%	
Number of HHR Terminals	1,706	1,581	7.9%	1,706	1,581	7.9%
Average Daily Handle	\$ 2,321,661	\$ 1,532,428	51.5%	\$ 2,297,326	\$ 1,347,093	70.5%
Handle / Day / Machine	\$ 1,361	\$ 969	40.4%	\$ 1,347	\$ 852	58.0%
Gross Commission / Day / Machine	\$ 106	\$ 78	35.1%	\$ 105	\$ 69	52.1%

	October-16	Sep-16	% Change	Since Inception
Total Handle	\$ 71,971,483	\$ 71,600,455	0.5%	Total Handle \$2,021,449,426
Total Kentucky Excise Tax	\$ 1,079,572	\$ 1,074,007	0.5%	Total Kentucky Excise Tax \$30,321,741
Average Daily Handle	\$ 2,321,661	\$ 2,386,682	-2.7%	Total KY General Fund \$8,421,315

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 October, 2016

	October-16	October-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 7,313,252	\$ 5,352,993	36.6%	\$ 31,783,299	\$ 22,091,547	43.9%
Less: Returned to Public	\$ 6,575,918	\$ 4,978,287	32.1%	\$ 29,162,459	\$ 20,411,322	42.9%
Less: Breakage	\$ 4,788	\$ 3,802		\$ 19,438	\$ 16,433	
Less: Settlement	\$ 170,491	\$ (51,355)		\$ 162,641	\$ (58,889)	
Gross Commission	<u>\$ 562,054</u>	<u>\$ 422,259</u>	33.1%	<u>\$ 2,438,761</u>	<u>\$ 1,722,681</u>	41.6%
TB Development Fund (See Note 1)	\$ 54,849	\$ 40,147	36.6%	\$ 238,375	\$ 165,663	43.9%
SB Development Fund (See Note 2)	-	-	-	-	-	-
Equine Industry Program (See Note 3)	\$ 14,627	\$ 10,706	36.6%	\$ 63,567	\$ 44,183	43.9%
Equine Drug Research (See Note 4)	\$ 7,313	\$ 5,353	36.6%	\$ 31,783	\$ 22,092	43.9%
Higher Education Fund (See Note 4)	\$ 7,313	\$ 5,353	36.6%	\$ 31,783	\$ 22,092	43.9%
Kentucky General Fund (Note 5)	\$ 25,596	\$ 18,735	36.6%	\$ 111,242	\$ 77,344	43.8%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 109,699</u>	<u>\$ 80,295</u>	36.6%	<u>\$ 476,749</u>	<u>\$ 331,373</u>	43.9%
% of Gross Commission	19.5%	19.0%		19.5%	19.2%	
Net Commission	\$ 452,355	\$ 341,964	32.3%	\$ 1,962,012	\$ 1,391,308	41.0%
% of Total Handle	6.19%	6.39%		6.17%	6.30%	
Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 235,911	\$ 172,677	36.6%	\$ 258,401	\$ 179,606	43.9%
Handle / Day / Machine	\$ 1,318	\$ 965	36.6%	\$ 1,444	\$ 1,003	43.9%
Gross Commission / Day / Machine	\$ 101	\$ 76	33.1%	\$ 111	\$ 78	41.6%
	October-16	Sep-16	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 7,313,252	\$ 8,329,875	-12.2%	Total Handle		\$207,607,501
Total Kentucky Excise Tax	\$ 109,699	\$ 124,948	-12.2%	Total Kentucky Excise Tax		\$3,114,113
Average Daily Handle	\$ 235,911	\$ 277,662	-15.0%	Total KY General Fund		\$897,966

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 October, 2016

	October-16	October-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 22,511,896	\$ 11,559,287	94.8%	\$ 85,161,286	\$ 16,674,811	410.7%
Less: Returned to Public	\$ 20,822,007	\$ 10,549,213	97.4%	\$ 78,769,898	\$ 15,257,516	416.3%
Less: Breakage	\$ 14,481	\$ 8,052		\$ 54,615	\$ 11,852	
Less: Settlement	\$ 17,107	\$ 90,006		\$ 17,076	\$ 83,181	
Gross Commission	<u>\$ 1,658,300</u>	<u>\$ 912,015</u>	81.8%	<u>\$ 6,319,697</u>	<u>\$ 1,322,262</u>	377.9%
TB Development Fund (See Note 1)	\$ 84,420	\$ 43,347	94.8%	\$ 319,355	\$ 62,531	410.7%
SB Development Fund (See Note 2)	\$ 112,559	\$ 57,796	94.8%	\$ 425,806	\$ 83,374	410.7%
Equine Industry Program (See Note 3)	\$ 22,512	\$ 23,119	-2.6%	\$ 85,161	\$ 33,350	155.4%
Equine Drug Research (See Note 4)	\$ 11,256	\$ 11,559	-2.6%	\$ 42,581	\$ 16,675	155.4%
Higher Education Fund (See Note 4)	\$ 11,256	\$ 11,559	-2.6%	\$ 42,581	\$ 16,675	155.4%
Kentucky General Fund (Note 5)	\$ 95,676	\$ 26,008	267.9%	\$ 361,935	\$ 37,518	864.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 337,678</u>	<u>\$ 173,389</u>	94.8%	<u>\$ 1,277,419</u>	<u>\$ 250,122</u>	410.7%
% of Gross Commission	20.4%	19.0%		20.2%	18.9%	
Net Commission	\$ 1,320,622	\$ 738,626	78.8%	\$ 5,042,277	\$ 1,072,140	370.3%
% of Total Handle	5.87%	6.39%		5.92%	6.43%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 726,190	\$ 372,880	94.8%	\$ 692,368	\$ 273,358	153.3%
Handle / Day / Machine	\$ 805	\$ 413	94.8%	\$ 768	\$ 303	153.3%
Gross Commission / Day / Machine	\$ 59	\$ 33	81.8%	\$ 57	\$ 12	377.9%
	October-16	Sep-16	% Change	Since Inception (September 8, 2015)		
Total Handle	\$ 22,511,896	\$ 21,144,925	6.5%	Total Handle	\$240,593,171	
Total Kentucky Excise Tax	\$ 337,678	\$ 317,174	6.5%	Total Kentucky Excise Tax	\$3,608,898	
Average Daily Handle	\$ 726,190	\$ 704,831	3.0%	Total KY General Fund	\$1,105,039	

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.

Kentucky Downs Historical Horse Racing Report for October, 2016

	October-16	October-15	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 42,146,335	\$ 30,592,976	37.8%	\$ 165,626,538	\$ 126,926,080	30.5%
Less: Returned to Public	\$ 38,748,267	\$ 28,054,088	38.1%	\$ 152,448,701	\$ 116,431,719	30.9%
Less: Breakage	\$ 3,719	\$ 2,362		\$ 16,015	\$ 10,757	
Less: Settlement	\$ 24,818	\$ 36,430		\$ (90,513)	\$ 118,123	
Gross Commission	<u>\$ 3,369,531</u>	<u>\$ 2,500,097</u>	34.8%	<u>\$ 13,252,334</u>	<u>\$ 10,365,481</u>	27.9%
TB Development Fund (See Note 1)	\$ 316,098	\$ 229,447	37.8%	\$ 1,242,199	\$ 951,946	30.5%
SB Development Fund (See Note 2)	-	-	-	-	-	-
Equine Industry Program (See Note 3)	\$ 84,293	\$ 61,186	37.8%	\$ 331,253	\$ 253,852	30.5%
Equine Drug Research (See Note 4)	\$ 42,146	\$ 30,593	37.8%	\$ 165,627	\$ 126,926	30.5%
Higher Education Fund (See Note 4)	\$ 42,146	\$ 30,593	37.8%	\$ 165,627	\$ 126,926	30.5%
Kentucky General Fund (Note 5)	\$ 147,512	\$ 107,075	37.8%	\$ 579,693	\$ 444,241	30.5%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 632,195</u>	<u>\$ 458,895</u>	37.8%	<u>\$ 2,484,398</u>	<u>\$ 1,903,891</u>	30.5%
% of Gross Commission	18.8%	18.4%		18.7%	18.4%	
Net Commission	\$ 2,737,336	\$ 2,041,202	34.1%	\$ 10,767,936	\$ 8,461,590	27.3%
% of Total Handle	6.49%	6.67%		6.50%	6.67%	
Number of HHR Terminals	625	500	25.0%	625	500	25.0%
Average Daily Handle	\$ 1,359,559	\$ 986,870	37.8%	\$ 1,346,557	\$ 1,031,919	30.5%
Handle / Day / Machine	\$ 2,175	\$ 1,974	10.2%	\$ 2,154	\$ 2,064	4.4%
Gross Commission / Day / Machine	\$ 174	\$ 161	7.8%	\$ 172	\$ 169	2.3%
	October-16	Sep-16	% Change	Since Inception (September 1, 2011)		
Total Handle	\$ 42,146,335	\$ 42,125,656	0.0%	Total Handle	\$1,573,248,754	
Total Kentucky Excise Tax	\$ 632,195	\$ 631,885	0.0%	Total Kentucky Excise Tax	\$23,598,731	
Average Daily Handle	\$ 1,359,559	\$ 1,404,189	-3.2%	Total KY General Fund	\$6,418,310	

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.