

Kentucky Handle and Excise Tax Report for April, 2017

	April-17	April-16	% Change	FTYD - 2017	FTYD - 2016	% Change
Live Racing Dates	26	29	-10.3%	215	211	1.9%
On-Track Handle	\$ 18,822,479	\$ 19,916,244	-5.5%	\$ 61,394,355	\$ 58,997,560	4.1%
All-Breed Simulcast Handle	\$ 15,278,414	\$ 18,656,760	-18.1%	\$ 132,364,321	\$ 144,619,153	-8.5%
Total ADW Handle	\$ 22,165,923	\$ 17,020,587	30.2%	\$ 149,378,566	\$ 139,470,274	7.1%
Historical Horse Racing Handle	\$ 82,753,260	\$ 64,721,112	27.9%	\$ 750,596,584	\$ 513,153,369	46.3%
Total Handle	\$ 139,020,076	\$ 120,314,702	15.5%	\$ 1,093,733,825	\$ 856,240,356	27.7%
TB Development Fund	\$ 926,962	\$ 865,728	7.1%	\$ 7,361,259	\$ 6,115,790	20.4%
SB Development Fund	\$ 126,539	\$ 104,004	21.7%	\$ 1,179,820	\$ 639,309	84.5%
QH/Arabian Development Fund	\$ 1,440	\$ 1,580	-8.8%	\$ 14,316	\$ 15,721	-8.9%
Backside Improvement Fund	\$ 94,110	\$ 99,580	-5.5%	\$ 300,473	\$ 287,286	4.6%
Equine Industry Program	\$ 44,215	\$ 47,630	-7.2%	\$ 827,285	\$ 826,855	0.1%
Equine Drug Research	\$ 31,963	\$ 35,512	-10.0%	\$ 490,386	\$ 495,713	-1.1%
Higher Education Fund	\$ 31,963	\$ 35,512	-10.0%	\$ 490,386	\$ 495,713	-1.1%
ADW Host Track Allocation (Note 1)	\$ 47,103	\$ 36,169	30.2%	\$ 317,429	\$ 296,374	7.1%
ADW Purse Allocation (Note 1)	\$ 47,103	\$ 36,169	30.2%	\$ 317,429	\$ 296,374	7.1%
KY General Fund	\$ 771,407	\$ 660,222	16.8%	\$ 5,201,452	\$ 3,593,036	44.8%
Total KY Excise Tax	\$ 2,122,805	\$ 1,922,103	10.4%	\$ 16,500,235	\$ 13,062,170	26.3%

Note 1 - As per KRS 138.530



Kentucky Live and Simulcast Wagering Report for April, 2017

Live Racing

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	26	29	-10.3%	215	211	1.9%
On-Track Handle on All Kentucky Races (OTH)	\$ 18,822,479	\$ 19,916,244	-5.5%	\$ 61,394,355	\$ 58,997,560	4.1%
Less: Return to Public	\$ 15,361,955	\$ 16,242,727		\$ 49,607,950	\$ 47,645,465	
Less: Breakage	\$ 130,056	\$ 129,086		\$ 404,840	\$ 378,163	
Gross Commission	<u>\$ 3,330,469</u>	<u>\$ 3,544,430</u>	-6.0%	<u>\$ 11,381,565</u>	<u>\$ 10,973,932</u>	3.7%
TB Development Fund (0.75% of On-Track TB Handle)	\$ 141,165	\$ 149,369	-5.5%	\$ 450,709	\$ 430,928	4.6%
SB Development Fund (1.25% of On-Track SB Handle)	\$ 6	\$ 4	45.2%	\$ 16,248	\$ 19,256	-15.6%
Equine Industry Program (0.2% of OTH)	\$ 37,645	\$ 39,832	-5.5%	\$ 122,789	\$ 117,995	4.1%
Equine Drug Research (0.1% of OTH)	\$ 18,822	\$ 19,916	-5.5%	\$ 61,394	\$ 58,998	4.1%
Higher Education Fund (0.1% of OTH)	\$ 18,822	\$ 19,916	-5.5%	\$ 61,394	\$ 58,998	4.1%
KY General Fund (0.35% of OTH TB, 0.1% OTH SB)	\$ 65,878	\$ 69,706	-5.5%	\$ 211,631	\$ 202,640	4.4%
Total KY Excise Tax (1.5% of OTH TB, 1.75% of OTH SB)	<u>\$ 282,338</u>	<u>\$ 298,744</u>	-5.5%	<u>\$ 924,165</u>	<u>\$ 888,815</u>	4.0%
% of Gross Commission	8.48%	8.43%		8.12%	8.10%	
Backside Improvement Fund (0.5% of Total OTH at TB Tracks)	\$ 94,110	\$ 99,580	-5.5%	\$ 300,473	\$ 287,286	4.6%
Net Commission	\$ 2,954,020	\$ 3,146,106	-6.1%	\$ 10,156,928	\$ 9,797,832	3.7%
% of On-Track Handle	15.69%	15.80%		16.54%	16.61%	
Off-Track Handle on All Kentucky Races From						
Other KY Tracks	\$ 2,609,046	\$ 3,695,376	-29.4%	\$ 13,473,092	\$ 14,791,279	-8.9%
Kentucky Licensed ADW's	\$ 7,922,118	\$ 6,505,308	21.8%	\$ 29,607,695	\$ 29,913,726	-1.0%
Other Sources	\$ 123,333,164	\$ 130,987,830	-5.8%	\$ 500,630,961	\$ 458,549,377	9.2%
All Sources Handle on Live Racing	<u>\$ 152,686,807</u>	<u>\$ 161,104,757</u>	-5.2%	<u>\$ 605,106,103</u>	<u>\$ 562,251,943</u>	7.6%
Average Daily Handle - On Track	\$ 723,942	\$ 686,767	5.4%	\$ 285,555	\$ 279,609	2.1%
Average Daily Handle - All Sources	\$ 5,872,569	\$ 5,555,336	5.7%	\$ 2,814,447	\$ 2,664,701	5.6%

Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 13,123,528	\$ 15,928,693	-17.6%	\$ 110,063,181	\$ 120,387,168	-8.6%
Standardbred Simulcast Handle (SBSH)	\$ 2,031,075	\$ 2,571,566	-21.0%	\$ 21,324,431	\$ 23,043,037	-7.5%
Quarter Horse/Arabian/Paint/Mule Simulcast Handle (QSHS)	\$ 123,810	\$ 156,501	-20.9%	\$ 976,708	\$ 1,188,948	-17.9%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 15,278,414</u>	<u>\$ 18,656,760</u>	-18.1%	<u>\$ 132,364,321</u>	<u>\$ 144,619,153</u>	-8.5%
TB Development Fund (2% of TBSH at TB Tracks)	\$ 256,050	\$ 304,819	-16.0%	\$ 2,118,454	\$ 2,269,426	-6.7%
SB Development Fund (2% of SBSH at TB Tracks)	\$ 5,329	\$ 5,508	-3.2%	\$ 47,067	\$ 42,465	10.8%
QH/Arabian Development Fund (2% of QSHS at TB Tracks)	\$ 1,440	\$ 1,580	-8.8%	\$ 14,316	\$ 15,721	-8.9%
Equine Industry Program (0.05% of TSH at TB Tracks)	\$ 6,570	\$ 7,798	-15.7%	\$ 54,496	\$ 58,190	-6.3%
Equine Drug Research (0.1% of TSH at TB Tracks)	\$ 13,141	\$ 15,595	-15.7%	\$ 108,992	\$ 116,381	-6.3%
Higher Education Fund (0.1% of TSH at TB Tracks)	\$ 13,141	\$ 15,595	-15.7%	\$ 108,992	\$ 116,381	-6.3%
KY General Fund (0.75% of TSH at TB Tracks)	\$ 98,557	\$ 116,965	-15.7%	\$ 817,439	\$ 872,855	-6.3%
Total KY Excise Tax (3% of TSH at TB Tracks)	<u>\$ 394,228</u>	<u>\$ 467,860</u>	-15.7%	<u>\$ 3,269,756</u>	<u>\$ 3,491,418</u>	-6.3%

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

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
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				\$ 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%
Total KY Excise Tax (1.75% of OTH)				\$ 138	\$ 121	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				#VALUE!	#VALUE!	
All Sources Handle on Live Racing (On- and Off-Track)				#VALUE!	#VALUE!	
Average Daily Handle - On Track				\$ 1,316	\$ 1,154	14.0%
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)	\$ 320,917	\$ 413,506	-22.4%	\$ 3,134,709	\$ 3,441,160	-8.9%
Standardbred Simulcast Handle (SBSH)	\$ 7,234	\$ 20,218	-64.2%	\$ 89,719	\$ 156,694	-42.7%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 274	\$ 260	5.5%	\$ 10,047	\$ 19,603	-48.7%
All-Breed Total Simulcast Handle (TSH)	\$ 328,424	\$ 433,983	-24.3%	\$ 3,234,474	\$ 3,617,457	-10.6%

Churchill Downs Live and Simulcast Wagering Report for April, 2017

Live Racing

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	1	1		35	33	6.1%
On-Track Handle (OTH)	\$ 1,083,696	\$ 1,085,001	-0.1%	\$ 14,752,427	\$ 12,958,434	13.8%
Less: Return to Public	\$ 861,266	\$ 864,662		\$ 11,729,740	\$ 10,295,004	
Less: Breakage	\$ 7,381	\$ 6,250		\$ 89,928	\$ 81,143	
Gross Commission	<u>\$ 215,049</u>	<u>\$ 214,089</u>	0.4%	<u>\$ 2,932,759</u>	<u>\$ 2,582,286</u>	13.6%
TB Development Fund (0.75% of OTH)	\$ 8,128	\$ 8,138	-0.1%	\$ 110,643	\$ 97,188	13.8%
Equine Industry Program (0.2% of OTH)	\$ 2,167	\$ 2,170	-0.1%	\$ 29,505	\$ 25,917	13.8%
Equine Drug Research (0.1% of OTH)	\$ 1,084	\$ 1,085	-0.1%	\$ 14,752	\$ 12,958	13.8%
Higher Education Fund (0.1% of OTH)	\$ 1,084	\$ 1,085	-0.1%	\$ 14,752	\$ 12,958	13.8%
KY General Fund (0.35% of OTH)	\$ 3,793	\$ 3,798	-0.1%	\$ 51,633	\$ 45,355	13.8%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 16,255</u>	<u>\$ 16,275</u>	-0.1%	<u>\$ 221,286</u>	<u>\$ 194,377</u>	13.8%
% of Gross Commission	7.56%	7.60%		7.55%	7.53%	
Backside Improvement Fund (0.5% of OTH)	\$ 5,418	\$ 5,425	-0.1%	\$ 73,762	\$ 64,792	13.8%
Net Commission	\$ 193,375	\$ 192,389	0.5%	\$ 2,637,711	\$ 2,323,118	13.5%
% of On-Track Handle	17.84%	17.73%		17.88%	17.93%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 89,479	\$ 83,894	6.7%	\$ 3,446,791	\$ 3,240,168	6.4%
Kentucky Licensed ADW's				\$ 7,892,234	\$ 7,062,107	11.8%
Other Sources	<u>\$ 5,502,156</u>	<u>\$ 5,110,562</u>	7.7%	<u>\$ 132,365,120</u>	<u>\$ 120,863,357</u>	9.5%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 6,675,331</u>	<u>\$ 6,279,457</u>	6.3%	<u>\$ 158,456,572</u>	<u>\$ 144,124,065</u>	9.9%
Average Daily Handle - On Track	\$ 1,083,696	\$ 1,085,001	-0.1%	\$ 421,498	\$ 392,680	7.3%
Average Daily Handle - All Sources	\$ 6,675,331	\$ 6,279,457	6.3%	\$ 4,527,331	\$ 4,367,396	3.7%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 3,853,180	\$ 5,346,011	-27.9%	\$ 31,587,662	\$ 35,985,037	-12.2%
Standardbred Simulcast Handle (SBSH)	\$ 23,031	\$ 28,534	-19.3%	\$ 146,188	\$ 125,993	16.0%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 5,717	\$ 7,929	-27.9%	\$ 212,139	\$ 160,439	32.2%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 3,881,927</u>	<u>\$ 5,382,474</u>	-27.9%	<u>\$ 31,945,989</u>	<u>\$ 36,271,469</u>	-11.9%
TB Development Fund (2% of TBSH)	\$ 77,064	\$ 106,920	-27.9%	\$ 631,753	\$ 719,701	-12.2%
SB Development Fund (2% of SBSH)	\$ 461	\$ 571	-19.3%	\$ 2,924	\$ 2,520	16.0%
QH/Other Development Fund (2% of QHSH)	\$ 114	\$ 159	-27.9%	\$ 4,243	\$ 3,209	32.2%
Equine Industry Program (0.05% of TSH)	\$ 1,941	\$ 2,691	-27.9%	\$ 15,973	\$ 18,136	-11.9%
Equine Drug Research (0.1% of TSH)	\$ 3,882	\$ 5,382	-27.9%	\$ 31,946	\$ 36,271	-11.9%
Higher Education Fund (0.1% of TSH)	\$ 3,882	\$ 5,382	-27.9%	\$ 31,946	\$ 36,271	-11.9%
KY General Fund (0.75% of TSH)	\$ 29,114	\$ 40,369	-27.9%	\$ 239,595	\$ 272,036	-11.9%
Total KY Excise Tax (3% of TSH)	<u>\$ 116,458</u>	<u>\$ 161,474</u>	-27.9%	<u>\$ 958,380</u>	<u>\$ 1,088,144</u>	-11.9%

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

	April-17	April-16	% 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				\$ 1,806,702	\$ 1,447,938	24.8%
Other Sources				\$ 26,921,131	\$ 24,525,904	9.8%
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)	\$ 1,439,240	\$ 1,591,560	-9.6%	\$ 13,714,741	\$ 14,348,567	-4.4%
Standardbred Simulcast Handle (SBSH)	\$ 105,713	\$ 106,993	-1.2%	\$ 1,018,951	\$ 762,655	33.6%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 5,423	\$ 6,970	-22.2%	\$ 42,377	\$ 48,951	-13.4%
All-Breed Total Simulcast Handle (TSH)	\$ 1,550,376	\$ 1,705,523	-9.1%	\$ 14,776,069	\$ 15,160,172	-2.5%
TB Development Fund (2% of TBSH)	\$ 28,785	\$ 31,831	-9.6%	\$ 274,295	\$ 286,971	-4.4%
SB Development Fund (2% of SBSH)	\$ 2,114	\$ 2,140	-1.2%	\$ 20,379	\$ 15,253	33.6%
QH/Other Development Fund (2% of QHSH)	\$ 108	\$ 139	-22.2%	\$ 848	\$ 979	-13.4%
Equine Industry Program (0.05% of TSH)	\$ 775	\$ 853	-9.1%	\$ 7,388	\$ 7,580	-2.5%
Equine Drug Research (0.1% of TSH)	\$ 1,550	\$ 1,706	-9.1%	\$ 14,776	\$ 15,160	-2.5%
Higher Education Fund (0.1% of TSH)	\$ 1,550	\$ 1,706	-9.1%	\$ 14,776	\$ 15,160	-2.5%
KY General Fund (0.75% of TSH)	\$ 11,628	\$ 12,791	-9.1%	\$ 110,821	\$ 113,701	-2.5%
Total KY Excise Tax (3% of TSH)	\$ 46,511	\$ 51,166	-9.1%	\$ 443,282	\$ 454,805	-2.5%

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

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	15	16	-6.3%	32	33	-3.0%
On-Track Handle (OTH)	\$ 17,668,979	\$ 17,957,764	-1.6%	\$ 35,462,398	\$ 33,771,750	5.0%
Less: Return to Public	\$ 14,445,073	\$ 14,681,415		\$ 28,990,088	\$ 27,601,306	
Less: Breakage	\$ 122,360	\$ 117,811		\$ 241,940	\$ 233,116	
Gross Commission	<u>\$ 3,101,547</u>	<u>\$ 3,158,539</u>	-1.8%	<u>\$ 6,230,371</u>	<u>\$ 5,937,328</u>	4.9%
TB Development Fund (0.75% of OTH)	\$ 132,517	\$ 134,683	-1.6%	\$ 265,968	\$ 253,288	5.0%
Equine Industry Program (0.2% of OTH)	\$ 35,338	\$ 35,916	-1.6%	\$ 70,925	\$ 67,543	5.0%
Equine Drug Research (0.1% of OTH)	\$ 17,669	\$ 17,958	-1.6%	\$ 35,462	\$ 33,772	5.0%
Higher Education Fund (0.1% of OTH)	\$ 17,669	\$ 17,958	-1.6%	\$ 35,462	\$ 33,772	5.0%
KY General Fund (0.35% of OTH)	\$ 61,841	\$ 62,852	-1.6%	\$ 124,118	\$ 118,201	5.0%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 265,035</u>	<u>\$ 269,366</u>	-1.6%	<u>\$ 531,936</u>	<u>\$ 506,576</u>	5.0%
% of Gross Commission	8.55%	8.53%		8.54%	8.53%	
Backside Improvement Fund (0.5% of OTH)	\$ 88,345	\$ 89,789	-1.6%	\$ 177,312	\$ 168,859	5.0%
Net Commission	\$ 2,748,167	\$ 2,799,384	-1.8%	\$ 5,521,123	\$ 5,261,893	4.9%
% of On-Track Handle	15.55%	15.59%		15.57%	15.58%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 2,487,420	\$ 3,313,456	-24.9%	\$ 5,088,044	\$ 5,898,726	-13.7%
Kentucky Licensed ADW's		\$ 6,165,086	-100.0%	\$ 7,206,682	\$ 17,143,929	-58.0%
Other Sources	\$ 124,379,364	\$ 117,736,032	5.6%	\$ 229,716,363	\$ 207,409,846	10.8%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 144,535,764</u>	<u>\$ 145,172,339</u>	-0.4%	<u>\$ 277,473,487</u>	<u>\$ 264,224,251</u>	5.0%
Average Daily Handle - On Track	\$ 1,177,932	\$ 1,122,360	5.0%	\$ 1,108,200	\$ 1,023,386	8.3%
Average Daily Handle - All Sources	\$ 9,635,718	\$ 9,073,271	6.2%	\$ 8,671,046	\$ 8,006,795	8.3%
Simulcast Wagering on Other Tracks						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 4,220,321	\$ 4,590,398	-8.1%	\$ 31,247,523	\$ 31,715,728	-1.5%
Standardbred Simulcast Handle (SBSH)						
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 9,070	\$ 13,643	-33.5%	\$ 86,790	\$ 110,359	-21.4%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 4,229,391</u>	<u>\$ 4,604,040</u>	-8.1%	<u>\$ 31,334,314</u>	<u>\$ 31,826,087</u>	-1.5%
TB Development Fund (2% of TBSH)	\$ 84,406	\$ 91,808	-8.1%	\$ 624,950	\$ 634,315	-1.5%
SB Development Fund (2% of SBSH)						
QH/Other Development Fund (2% of QHSH)	\$ 181	\$ 273	-33.5%	\$ 1,736	\$ 2,207	-21.4%
Equine Industry Program (0.05% of TSH)	\$ 2,115	\$ 2,302	-8.1%	\$ 15,667	\$ 15,913	-1.5%
Equine Drug Research (0.1% of TSH)	\$ 4,229	\$ 4,604	-8.1%	\$ 31,334	\$ 31,826	-1.5%
Higher Education Fund (0.1% of TSH)	\$ 4,229	\$ 4,604	-8.1%	\$ 31,334	\$ 31,826	-1.5%
KY General Fund (0.75% of TSH)	\$ 31,720	\$ 34,530	-8.1%	\$ 235,007	\$ 238,696	-1.5%
Total KY Excise Tax (3% of TSH)	<u>\$ 126,882</u>	<u>\$ 138,121</u>	-8.1%	<u>\$ 940,029</u>	<u>\$ 954,783</u>	-1.5%

Kentucky Downs Live and Simulcast Wagering Report for April, 2017

Live Racing

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
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				\$ 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%
Total KY Excise Tax (1.5% of OTH)				\$ 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%
Net Commission				\$ 143,253	\$ 96,870	47.9%
% of On-Track Handle				15.41%	15.42%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 787,008	\$ 590,300	33.3%
Kentucky Licensed ADW's				\$ 1,092,030	\$ 909,295	20.1%
Other Sources				\$ 19,732,316	\$ 14,759,393	33.7%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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)	\$ 1,058,582	\$ 1,204,096	-12.1%	\$ 9,331,609	\$ 9,815,154	-4.9%
Standardbred Simulcast Handle (SBSH)	\$ 67,229	\$ 51,172	31.4%	\$ 596,101	\$ 519,315	14.8%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 46,132	\$ 37,395	23.4%	\$ 254,303	\$ 290,308	-12.4%
All-Breed Total Simulcast Handle (TSH)	\$ 1,171,944	\$ 1,292,663	-9.3%	\$ 10,182,013	\$ 10,624,776	-4.2%
TB Development Fund (2% of TBSH)	\$ 21,172	\$ 24,082	-12.1%	\$ 186,632	\$ 196,303	-4.9%
SB Development Fund (2% of SBSH)	\$ 1,345	\$ 1,023	31.4%	\$ 11,922	\$ 10,386	14.8%
QH/Other Development Fund (2% of QHSH)	\$ 923	\$ 748	23.4%	\$ 5,086	\$ 5,806	-12.4%
Equine Industry Program (0.05% of TSH)	\$ 586	\$ 646	-9.3%	\$ 5,091	\$ 5,312	-4.2%
Equine Drug Research (0.1% of TSH)	\$ 1,172	\$ 1,293	-9.3%	\$ 10,182	\$ 10,625	-4.2%
Higher Education Fund (0.1% of TSH)	\$ 1,172	\$ 1,293	-9.3%	\$ 10,182	\$ 10,625	-4.2%
KY General Fund (0.75% of TSH)	\$ 8,790	\$ 9,695	-9.3%	\$ 76,365	\$ 79,686	-4.2%
Total KY Excise Tax (3% of TSH)	\$ 35,158	\$ 38,780	-9.3%	\$ 305,460	\$ 318,743	-4.2%

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

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates				32	32	
On-Track Handle (OTH)				\$ 1,291,452	\$ 1,533,217	-15.8%
Less: Return to Public				\$ 994,372	\$ 1,189,608	
Less: Breakage				\$ 4,008	\$ (8,421)	
Gross Commission				\$ 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%
Total KY Excise Tax (1.75% of OTH)				\$ 22,600	\$ 26,831	-15.8%
% of Gross Commission				7.71%	7.62%	
Net Commission				\$ 270,471	\$ 325,199	-16.8%
% of On-Track Handle				20.94%	21.21%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks				\$ 106,548	\$ 148,077	-28.0%
Kentucky Licensed ADW's				\$ 153,273	\$ 157,446	-2.7%
Other Sources				\$ 7,886,986	\$ 8,843,998	-10.8%
All Sources Handle on Live Racing (On- and Off-Track)				\$ 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%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 109	\$ 684	-84.0%	\$ 2,785	\$ 9,709	-71.3%
Standardbred Simulcast Handle (SBSH)	\$ 1,753,795	\$ 2,224,291	-21.2%	\$ 18,675,417	\$ 20,264,230	-7.8%
Quarter Horse/Other Simulcast Handle (QSHS)	\$ 51,538	\$ 76,805	-32.9%	\$ 247,070	\$ 377,441	-34.5%
All-Breed Total Simulcast Handle (TSH)	\$ 1,805,442	\$ 2,301,780	-21.6%	\$ 18,925,271	\$ 20,651,380	-8.4%

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

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	9	9		9	9	
On-Track Handle (OTH)	\$ 456	\$ 314	45.2%	\$ 456	\$ 314	45.2%
Less: Return to Public	\$ 388	\$ 278		\$ 388	\$ 278	
Less: Breakage	\$ (18)	\$ (22)		\$ (18)	\$ (22)	
Gross Commission	<u>\$ 87</u>	<u>\$ 57</u>	50.9%	<u>\$ 87</u>	<u>\$ 57</u>	50.9%
SB Development Fund (1.25% of OTH)	\$ 6	\$ 4	45.2%	\$ 6	\$ 4	45.2%
Equine Industry Program (0.2% of OTH)	\$ 1	\$ 1	45.2%	\$ 1	\$ 1	45.2%
Equine Drug Research (0.1% of OTH)	\$ 0	\$ 0	45.2%	\$ 0	\$ 0	45.2%
Higher Education Fund (0.1% of OTH)	\$ 0	\$ 0	45.2%	\$ 0	\$ 0	45.2%
KY General Fund (0.1% of OTH)	\$ 0	\$ 0	45.2%	\$ 0	\$ 0	45.2%
Total KY Excise Tax (1.75% of OTH)	<u>\$ 8</u>	<u>\$ 5</u>	45.2%	<u>\$ 8</u>	<u>\$ 5</u>	45.2%
% of Gross Commission	9.22%	9.58%		9.22%	9.58%	
Net Commission	\$ 79	\$ 52	51.5%	\$ 79	\$ 52	51.5%
% of On-Track Handle	17.23%	16.52%		17.23%	16.52%	
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>\$ 456</u>	<u>\$ 314</u>	45.2%	<u>\$ 456</u>	<u>\$ 314</u>	45.2%
Average Daily Handle - On Track	\$ 51	\$ 35	45.2%	\$ 51	\$ 35	45.2%
Average Daily Handle - All Sources	\$ 51	\$ 35	45.2%	\$ 51	\$ 35	45.2%
Simulcast Wagering on Other Tracks (Note: Standardbred Facilities Only Taxed on Live Racing)						
Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)		\$ 273,546	-100.0%	\$ 1,002,995	\$ 3,464,991	-71.1%
Standardbred Simulcast Handle (SBSH)	\$ 3,599	\$ 51,669	-93.0%	\$ 205,928	\$ 498,843	-58.7%
Quarter Horse/Other Simulcast Handle (QSHS)		\$ 458	-100.0%	\$ 3,788	\$ 5,875	-35.5%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 3,599</u>	<u>\$ 325,672</u>	-98.9%	<u>\$ 1,212,710</u>	<u>\$ 3,969,709</u>	-69.5%

Turfway Park Live and Simulcast Wagering Report for April, 2017

Live Racing

	April-17	April-16	% Change	FYTD - 2017	FYTD - 2016	% Change
Race Dates	1	3	-66.7%	66	62	6.5%
On-Track Handle (OTH)	\$ 69,348	\$ 873,165	-92.1%	\$ 4,285,191	\$ 5,089,913	-15.8%
Less: Return to Public	\$ 55,229	\$ 696,373		\$ 3,414,069	\$ 4,052,825	
Less: Breakage	\$ 333	\$ 5,047		\$ 27,470	\$ 30,712	
Gross Commission	<u>\$ 13,787</u>	<u>\$ 171,745</u>	-92.0%	<u>\$ 843,652</u>	<u>\$ 1,006,375</u>	-16.2%
TB Development Fund (0.75% of OTH)	\$ 520	\$ 6,549	-92.1%	\$ 32,139	\$ 38,174	-15.8%
Equine Industry Program (0.2% of OTH)	\$ 139	\$ 1,746	-92.1%	\$ 8,570	\$ 10,180	-15.8%
Equine Drug Research (0.1% of OTH)	\$ 69	\$ 873	-92.1%	\$ 4,285	\$ 5,090	-15.8%
Higher Education Fund (0.1% of OTH)	\$ 69	\$ 873	-92.1%	\$ 4,285	\$ 5,090	-15.8%
KY General Fund (0.35% of OTH)	\$ 243	\$ 3,056	-92.1%	\$ 14,998	\$ 17,815	-15.8%
Total KY Excise Tax (1.5% of OTH)	<u>\$ 1,040</u>	<u>\$ 13,097</u>	-92.1%	<u>\$ 64,278</u>	<u>\$ 76,349</u>	-15.8%
% of Gross Commission	7.55%	7.63%		7.62%	7.59%	
Backside Improvement Fund (0.5% of OTH)	\$ 347	\$ 4,366	-92.1%	\$ 21,426	\$ 25,450	-15.8%
Net Commission	\$ 12,400	\$ 154,282	-92.0%	\$ 757,948	\$ 904,577	-16.2%
% of On-Track Handle	17.88%	17.67%		17.69%	17.77%	
Off-Track Handle on Kentucky Races From						
Other KY Tracks	\$ 32,147	\$ 298,026	-89.2%	\$ 2,156,297	\$ 2,832,933	-23.9%
Kentucky Licensed ADW's	\$ 97,468	\$ 340,221	-71.4%	\$ 3,632,126	\$ 3,193,012	13.8%
Other Sources	\$ 1,276,293	\$ 8,141,236	-84.3%	\$ 91,833,693	\$ 82,146,879	11.8%
All Sources Handle on Live Racing (On- and Off-Track)	<u>\$ 1,475,256</u>	<u>\$ 9,652,648</u>	-84.7%	<u>\$ 101,907,307</u>	<u>\$ 93,262,736</u>	9.3%
Average Daily Handle - On Track	\$ 69,348	\$ 291,055	-76.2%	\$ 64,927	\$ 82,095	-20.9%
Average Daily Handle - All Sources	\$ 1,475,256	\$ 3,217,549	-54.1%	\$ 1,544,050	\$ 1,504,238	2.6%

Simulcast Wagering on Other Tracks

Handle by Breed						
Thoroughbred Simulcast Handle (TBSH)	\$ 2,025,207	\$ 2,508,892	-19.3%	\$ 19,835,186	\$ 21,606,823	-8.2%
Standardbred Simulcast Handle (SBSH)	\$ 68,822	\$ 88,690	-22.4%	\$ 590,475	\$ 715,308	-17.5%
Quarter Horse/Other Simulcast Handle (QHSH)	\$ 5,656	\$ 13,041	-56.6%	\$ 120,194	\$ 175,972	-31.7%
All-Breed Total Simulcast Handle (TSH)	<u>\$ 2,099,685</u>	<u>\$ 2,610,624</u>	-19.6%	<u>\$ 20,545,856</u>	<u>\$ 22,498,103</u>	-8.7%
TB Development Fund (2% of TBSH)	\$ 40,504	\$ 50,178	-19.3%	\$ 396,704	\$ 432,136	-8.2%
SB Development Fund (2% of SBSH)	\$ 1,376	\$ 1,774	-22.4%	\$ 11,810	\$ 14,306	-17.5%
QH/Other Development Fund (2% of QHSH)	\$ 113	\$ 261	-56.6%	\$ 2,404	\$ 3,519	-31.7%
Equine Industry Program (0.05% of TSH)	\$ 1,050	\$ 1,305	-19.6%	\$ 10,273	\$ 11,249	-8.7%
Equine Drug Research (0.1% of TSH)	\$ 2,100	\$ 2,611	-19.6%	\$ 20,546	\$ 22,498	-8.7%
Higher Education Fund (0.1% of TSH)	\$ 2,100	\$ 2,611	-19.6%	\$ 20,546	\$ 22,498	-8.7%
KY General Fund (0.75% of TSH)	\$ 15,748	\$ 19,580	-19.6%	\$ 154,094	\$ 168,736	-8.7%
Total KY Excise Tax (3% of TSH)	<u>\$ 62,991</u>	<u>\$ 78,319</u>	-19.6%	<u>\$ 616,376</u>	<u>\$ 674,943</u>	-8.7%

Kentucky Resident Advance Deposit Wagering Report for April, 2017

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 7,922,118	\$ 6,505,308	21.8%	\$ 29,607,695	\$ 29,913,726	-1.0%
Total Out-of-State Handle	\$ 14,243,805	\$ 10,515,279	35.5%	\$ 119,770,871	\$ 109,556,548	9.3%
Total ADW Handle (TAH)	\$ 22,165,923	\$ 17,020,587	30.2%	\$ 149,378,566	\$ 139,470,274	7.1%
Host Track (42.5% Allocation)	\$ 47,103	\$ 36,169	30.2%	\$ 317,429	\$ 296,374	7.1%
Purse (42.5% Allocation)	\$ 47,103	\$ 36,169	30.2%	\$ 317,429	\$ 296,374	7.1%
KY General Fund (15% Allocation)	\$ 16,624	\$ 12,765	30.2%	\$ 112,034	\$ 104,603	7.1%
Total KY Excise Tax (0.5% of TAH)	\$ 110,830	\$ 85,103	30.2%	\$ 746,893	\$ 697,351	7.1%



Kentucky Resident Advance Deposit Wagering Report for April, 2017

AmWest Entertainment

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 11,878	\$ 31,991	-62.9%	\$ 59,725	\$ 195,218	-69.4%
Total Out-of-State Handle	\$ 35,791	\$ 35,616	0.5%	\$ 498,097	\$ 827,974	-39.8%
Total Handle	\$ 47,669	\$ 67,607	-29.5%	\$ 557,822	\$ 1,023,192	-45.5%
Host Track (42.5% Allocation)	\$ 101	\$ 144	-29.5%	\$ 1,185	\$ 2,174	-45.5%
Purse (42.5% Allocation)	\$ 101	\$ 144	-29.5%	\$ 1,185	\$ 2,174	-45.5%
KY General Fund (15% Allocation)	\$ 36	\$ 51	-29.5%	\$ 418	\$ 767	-45.5%
Total KY Excise Tax (0.5% of TAH)	\$ 238	\$ 338	-29.5%	\$ 2,789	\$ 5,116	-45.5%

Ebet

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 10,458	\$ 5,570	87.8%	\$ 34,524	\$ 51,141	-32.5%
Total Out-of-State Handle	\$ 75,599	\$ 38,825	94.7%	\$ 595,723	\$ 653,519	-8.8%
Total Handle	\$ 86,057	\$ 44,395	93.8%	\$ 630,246	\$ 704,660	-10.6%
Host Track (42.5% Allocation)	\$ 183	\$ 94	93.8%	\$ 1,339	\$ 1,497	-10.6%
Purse (42.5% Allocation)	\$ 183	\$ 94	93.8%	\$ 1,339	\$ 1,497	-10.6%
KY General Fund (15% Allocation)	\$ 65	\$ 33	93.8%	\$ 473	\$ 528	-10.6%
Total KY Excise Tax (0.5% of TAH)	\$ 430	\$ 222	93.8%	\$ 3,151	\$ 3,523	-10.6%

Lien Games

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 75,442	\$ 59,599	26.6%	\$ 330,470	\$ 251,806	31.2%
Total Out-of-State Handle	\$ 289,181	\$ 195,394	48.0%	\$ 2,782,451	\$ 2,129,257	30.7%
Total Handle	\$ 364,622	\$ 254,993	43.0%	\$ 3,112,920	\$ 2,381,062	30.7%
Host Track (42.5% Allocation)	\$ 775	\$ 542	43.0%	\$ 6,615	\$ 5,060	30.7%
Purse (42.5% Allocation)	\$ 775	\$ 542	43.0%	\$ 6,615	\$ 5,060	30.7%
KY General Fund (15% Allocation)	\$ 273	\$ 191	43.0%	\$ 2,335	\$ 1,786	30.7%
Total KY Excise Tax (0.5% of TAH)	\$ 1,823	\$ 1,275	43.0%	\$ 15,565	\$ 11,905	30.7%

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

NYRA Bets

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 10,065			\$ 17,788		
Total Out-of-State Handle	\$ 41,073			\$ 161,270		
Total Handle	\$ 51,138			\$ 179,058		
Host Track (42.5% Allocation)	\$ 109			\$ 380		
Purse (42.5% Allocation)	\$ 109			\$ 380		
KY General Fund (15% Allocation)	\$ 38			\$ 134		
Total KY Excise Tax (0.5% of TAH)	\$ 256			\$ 895		

TVG

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 2,396,873	\$ 2,124,681	12.8%	\$ 7,648,740	\$ 9,048,553	-15.5%
Total Out-of-State Handle	\$ 5,129,391	\$ 3,774,701	35.9%	\$ 39,852,111	\$ 37,274,267	6.9%
Total Handle	\$ 7,526,264	\$ 5,899,382	27.6%	\$ 47,500,851	\$ 46,322,820	2.5%
Host Track (42.5% Allocation)	\$ 15,993	\$ 12,536	27.6%	\$ 100,939	\$ 98,436	2.5%
Purse (42.5% Allocation)	\$ 15,993	\$ 12,536	27.6%	\$ 100,939	\$ 98,436	2.5%
KY General Fund (15% Allocation)	\$ 5,645	\$ 4,425	27.6%	\$ 35,626	\$ 34,742	2.5%
Total KY Excise Tax (0.5% of TAH)	\$ 37,631	\$ 29,497	27.6%	\$ 237,504	\$ 231,614	2.5%

Twin Spires

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 4,666,018	\$ 3,396,211	37.4%	\$ 17,419,086	\$ 15,784,683	10.4%
Total Out-of-State Handle	\$ 7,519,494	\$ 5,256,772	43.0%	\$ 61,221,983	\$ 53,220,853	15.0%
Total Handle	\$ 12,185,512	\$ 8,652,983	40.8%	\$ 78,641,069	\$ 69,005,536	14.0%
Host Track (42.5% Allocation)	\$ 25,894	\$ 18,388	40.8%	\$ 167,112	\$ 146,637	14.0%
Purse (42.5% Allocation)	\$ 25,894	\$ 18,388	40.8%	\$ 167,112	\$ 146,637	14.0%
KY General Fund (15% Allocation)	\$ 9,139	\$ 6,490	40.8%	\$ 58,981	\$ 51,754	14.0%
Total KY Excise Tax (0.5% of TAH)	\$ 60,928	\$ 43,265	40.8%	\$ 393,205	\$ 345,028	14.0%

Kentucky Resident Advance Deposit Wagering Report for (Cont)

Watch And Wager

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 618			\$ 652		
Total Out-of-State Handle	\$ 3,992			\$ 11,348		
Total Handle	\$ 4,610			\$ 12,000		
Host Track (42.5% Allocation)	\$ 10			\$ 25		
Purse (42.5% Allocation)	\$ 10			\$ 25		
KY General Fund (15% Allocation)	\$ 3			\$ 9		
Total KY Excise Tax (0.5% of TAH)	\$ 23			\$ 60		

Xpressbet

	Apr-17	Apr-16	% Change	FYTD-2017	FYTD-2016	% Change
Total In-State Handle	\$ 750,767	\$ 887,256	-15.4%	\$ 4,096,711	\$ 4,582,325	-10.6%
Total Out-of-State Handle	\$ 1,149,285	\$ 1,213,971	-5.3%	\$ 14,647,887	\$ 15,450,680	-5.2%
Total Handle	\$ 1,900,052	\$ 2,101,227	-9.6%	\$ 18,744,599	\$ 20,033,005	-6.4%
Host Track (42.5% Allocation)	\$ 4,038	\$ 4,465	-9.6%	\$ 39,832	\$ 42,570	-6.4%
Purse (42.5% Allocation)	\$ 4,038	\$ 4,465	-9.6%	\$ 39,832	\$ 42,570	-6.4%
KY General Fund (15% Allocation)	\$ 1,425	\$ 1,576	-9.6%	\$ 14,058	\$ 15,025	-6.4%
Total KY Excise Tax (0.5% of TAH)	\$ 9,500	\$ 10,506	-9.6%	\$ 93,723	\$ 100,165	-6.4%

Kentucky Historical Horse Racing Report for April, 2017

	April-17	April-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 82,753,260	\$ 64,721,112	27.9%	\$ 750,596,584	\$ 513,153,369	46.3%
Less: Returned to Public	\$ 76,134,595	\$ 59,566,424	27.8%	\$ 691,459,913	\$ 472,228,363	46.4%
Less: Breakage	\$ 21,810	\$ 21,284		\$ 231,931	\$ 150,606	
Less: Settlement	\$ 143,073	\$ 21,392		\$ 420,330	\$ 12,256	
Gross Commission	\$ 6,453,781	\$ 5,112,012	26.2%	\$ 58,484,409	\$ 40,762,143	43.5%
TB Development Fund (See Note 1)	\$ 529,746	\$ 411,539	28.7%	\$ 4,792,096	\$ 3,415,435	40.3%
SB Development Fund (See Note 2)	\$ 121,204	\$ 98,492	23.1%	\$ 1,116,505	\$ 577,588	93.3%
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)	\$ 590,348	\$ 460,785	28.1%	\$ 4,060,348	\$ 2,414,277	68.2%
Total KY Excise Tax (1.5% of Total Handle)	\$ 1,241,299	\$ 970,817	27.9%	\$ 11,258,949	\$ 7,697,301	46.3%
% of Gross Commission	19.2%	19.0%		19.3%	18.9%	
Net Commission	\$ 5,212,482	\$ 4,141,196	25.9%	\$ 47,225,460	\$ 33,064,843	42.8%
% of Total Handle	6.30%	6.40%		6.29%	6.44%	
Number of HHR Terminals	1,724	1,706	1.1%	1,724	1,706	1.1%
Average Daily Handle	\$ 2,758,442	\$ 2,157,370	27.9%	\$ 2,469,068	\$ 1,682,470	46.8%
Handle / Day / Machine	\$ 1,600	\$ 1,265	26.5%	\$ 1,432	\$ 986	45.2%
Gross Commission / Day / Machine	\$ 125	\$ 100	24.9%	\$ 112	\$ 78	42.4%

	April-17	Mar-17	% Change	Since Inception
Total Handle	\$ 82,753,260	\$ 90,942,562	-9.0%	Total Handle \$2,577,871,889
Total Kentucky Excise Tax	\$ 1,241,299	\$ 1,364,138	-9.0%	Total Kentucky Excise Tax \$38,668,078
Average Daily Handle	\$ 2,758,442	\$ 2,933,631	-6.0%	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 April, 2017

	April-17	April-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 5,318,209	\$ 7,177,121	-25.9%	\$ 63,442,638	\$ 59,071,864	7.4%
Less: Returned to Public	\$ 4,867,171	\$ 6,639,629	-26.7%	\$ 58,231,568	\$ 54,654,054	6.5%
Less: Breakage	\$ 584	\$ 4,830		\$ 29,456	\$ 40,808	
Less: Settlement	\$ 25,596	\$ (30,054)		\$ 219,760	\$ (248,084)	
Gross Commission	<u>\$ 424,859</u>	<u>\$ 562,716</u>	-24.5%	<u>\$ 4,961,855</u>	<u>\$ 4,625,086</u>	7.3%
TB Development Fund (See Note 1)	\$ 39,887	\$ 53,828	-25.9%	\$ 475,820	\$ 443,015	7.4%
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)	\$ 39,887	\$ 53,828	-25.9%	\$ 335,034	\$ 287,724	16.4%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 79,773</u>	<u>\$ 107,657</u>	-25.9%	<u>\$ 951,640</u>	<u>\$ 886,078</u>	7.4%
% of Gross Commission	18.8%	19.1%		19.2%	19.2%	
Net Commission	\$ 345,085	\$ 455,059	-24.2%	\$ 4,010,214	\$ 3,739,008	7.3%
% of Total Handle	6.49%	6.34%		6.32%	6.33%	
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Number of HHR Terminals	179	179	0.0%	179	179	0.0%
Average Daily Handle	\$ 177,274	\$ 239,237	-25.9%	\$ 210,773	\$ 193,678	8.8%
Handle / Day / Machine	\$ 990	\$ 1,337	-25.9%	\$ 1,178	\$ 1,082	8.8%
Gross Commission / Day / Machine	\$ 79	\$ 105	-24.5%	\$ 91	\$ 85	8.0%
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	April-17	Mar-17	% Change	Since Inception (August 31, 2012)		
Total Handle	\$ 5,318,209	\$ 5,485,555	-3.1%	Total Handle		\$244,799,016
Total Kentucky Excise Tax	\$ 79,773	\$ 82,283	-3.1%	Total Kentucky Excise Tax		\$3,671,985
Average Daily Handle	\$ 177,274	\$ 176,953	0.2%	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 April, 2017

	April-17	April-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 24,240,843	\$ 19,698,439	23.1%	\$ 223,301,018	\$ 115,518,540	93.3%
Less: Returned to Public	\$ 22,469,890	\$ 18,106,494	24.1%	\$ 206,635,284	\$ 106,339,041	94.3%
Less: Breakage	\$ 14,813	\$ 14,043		\$ 151,756	\$ 78,943	
Less: Settlement	\$ (16,332)	\$ 65,591		\$ 52,820	\$ 264,216	
Gross Commission	<u>\$ 1,772,472</u>	<u>\$ 1,512,311</u>	17.2%	<u>\$ 16,461,157</u>	<u>\$ 8,836,340</u>	86.3%
TB Development Fund (See Note 1)	\$ 90,903	\$ 73,869	23.1%	\$ 837,379	\$ 433,198	93.3%
SB Development Fund (See Note 2)	\$ 121,204	\$ 98,492	23.1%	\$ 1,116,505	\$ 577,588	93.3%
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)	\$ 151,505	\$ 123,115	23.1%	\$ 1,004,574	\$ 494,046	103.3%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 363,613</u>	<u>\$ 295,477</u>	23.1%	<u>\$ 3,349,515</u>	<u>\$ 1,732,778</u>	93.3%
% of Gross Commission	20.5%	19.5%		20.3%	19.6%	
Net Commission	\$ 1,408,859	\$ 1,216,834	15.8%	\$ 13,111,642	\$ 7,103,562	84.6%
% of Total Handle	5.81%	6.18%		5.87%	6.15%	
Number of HHR Terminals	902	902	0.0%	902	902	0.0%
Average Daily Handle	\$ 808,028	\$ 656,615	23.1%	\$ 734,543	\$ 475,385	54.5%
Handle / Day / Machine	\$ 896	\$ 728	23.1%	\$ 814	\$ 527	54.5%
Gross Commission / Day / Machine	\$ 66	\$ 56	17.2%	\$ 60	\$ 32	87.5%

	April-17	Mar-17	% Change	Since Inception (September 8, 2015)	
Total Handle	\$ 24,240,843	\$ 28,280,328	-14.3%	Total Handle	\$405,659,177
Total Kentucky Excise Tax	\$ 363,613	\$ 424,205	-14.3%	Total Kentucky Excise Tax	\$6,084,888
Average Daily Handle	\$ 808,028	\$ 912,269	-11.4%	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 April, 2017

	April-17	April-16	% Change	FYTD-2017	FYTD-2016	% Change
Total Handle	\$ 53,194,207	\$ 37,845,551	40.6%	\$ 463,852,927	\$ 338,562,966	37.0%
Less: Returned to Public	\$ 48,797,534	\$ 34,820,301	40.1%	\$ 426,593,061	\$ 311,235,269	37.1%
Less: Breakage	\$ 6,413	\$ 2,411		\$ 50,719	\$ 30,856	
Less: Settlement	\$ 133,810	\$ (14,145)		\$ 147,750	\$ (3,876)	
Gross Commission	<u>\$ 4,256,451</u>	<u>\$ 3,036,985</u>	40.2%	<u>\$ 37,061,397</u>	<u>\$ 27,300,717</u>	35.8%
TB Development Fund (See Note 1)	\$ 398,957	\$ 283,842	40.6%	\$ 3,478,897	\$ 2,539,222	37.0%
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)	\$ 398,957	\$ 283,842	40.6%	\$ 2,720,741	\$ 1,632,507	66.7%
Total KY Excise Tax (1.5% of Total Handle)	<u>\$ 797,913</u>	<u>\$ 567,683</u>	40.6%	<u>\$ 6,957,794</u>	<u>\$ 5,078,444</u>	37.0%
% of Gross Commission	18.7%	18.7%		18.8%	18.6%	
Net Commission	\$ 3,458,537	\$ 2,469,302	40.1%	\$ 30,103,604	\$ 22,222,273	35.5%
% of Total Handle	6.50%	6.52%		6.49%	6.56%	
Number of HHR Terminals	643	625	2.9%	643	625	2.9%
Average Daily Handle	\$ 1,773,140	\$ 1,261,518	40.6%	\$ 1,530,868	\$ 1,110,043	37.9%
Handle / Day / Machine	\$ 2,758	\$ 2,018	36.6%	\$ 2,381	\$ 1,776	34.1%
Gross Commission / Day / Machine	\$ 221	\$ 162	36.2%	\$ 190	\$ 143	32.8%

	April-17	Mar-17	% Change	Since Inception (September 1, 2011)	
Total Handle	\$ 53,194,207	\$ 57,176,680	-7.0%	Total Handle	\$1,927,413,696
Total Kentucky Excise Tax	\$ 797,913	\$ 857,650	-7.0%	Total Kentucky Excise Tax	\$28,911,205
Average Daily Handle	\$ 1,773,140	\$ 1,844,409	-3.9%	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.