

Indiana Downs GAAP BASIS
2010 Standardbred Purse Account

	Race Days	8% of Live Handle	5% OTB's on Indy Harn	5% Hoosier on Indy Live	49% Live Simulcast	50% Export Host Fees	Simulcast Expenses	Breed Develop.	Total Earned	Total Purses Paid	Hambletonian Purses Paid	Hambletonian Ent/Nom/Dec	Nom/Entry Fees	ISA Admin Fee	Total to Purse Account	Source Market Fees	Riverboat Subsidy	Casino Subsidy	Total (Over)/Under
12/31/09 Balance																			
January-10					138,404.95				138,404.95					(4,152.15)	134,252.80		-	587,331.55	721,584.35
February-10					131,107.54				131,107.54				264,200.00	(3,933.23)	391,374.31		-	637,227.76	1,028,602.07
March-10					138,761.63				138,761.63				323,900.00	(4,162.85)	458,498.78		-	718,190.77	1,176,689.55
April-10					111,960.27				111,960.27				-	(3,358.81)	108,601.46		-	637,084.20	745,685.66
May-10					143,090.28				143,090.28				154,700.00	(4,292.71)	293,497.57		-	651,745.90	945,243.47
June-10					117,138.48				117,138.48				-	(3,514.15)	113,624.33		-	598,979.32	712,603.64
July-10	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August-10	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September-10	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October-10	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November-10	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
December-10																			
	0	\$ -	\$ -	\$ -	\$ 780,463.14	\$ -	\$ -	\$ -	\$ 780,463.14	\$ -	\$ -	\$ -	\$ 742,800.00	(23,413.89)	\$ 1,499,849.24	\$ -	\$ -	\$ 3,830,559.50	\$ 5,330,408.74

RECONCILIATION TO CASH BALANCE 6-30-10

GAAP LIABILITY 6-30-10	-	6,170,443.87	
AGR Adjustments			
March 2010 repaid to Indiana		(96,125.48)	
April 2010 repaid to Indiana		(637,084.20)	
May 2010 repaid to Indiana		(651,745.90)	
June 2010 Paid 7-15-10		(598,979.32)	
Net AGR Adjustments		<u>(1,983,934.90)</u>	
C/M amounts to be deposited 7-15-10:			
Live Handle 8%	-		
OTB Live on ID 5%	-		
HP on ID QH 5%	-		
Live Simulcast 8%	(117,138.48)		
Export Host Fees			
Earned	-		
Paid through 6-30-10		<u>-</u>	
Other Adjustments:			
Breed Development			
Amount Billed	-		
Amount Paid		<u>-</u>	
Purses Paid			
Amount Billed	-		
Amount Paid		<u>-</u>	
Uncleared Administrative Fees	3,514.15		
Adjustment to convert cash handle to accrual	(24,901.04)		
Repayment of 11-15-09 advance		(520,671.31)	
2009 BDF portion of advance	<u>(352,071.31)</u>	<u>168,600.00</u>	
Repayment of 2009 Purses paid twice	(462,300.00)		
Nomination Fees deposited July 2010	(458,100.00)		
2009 5% Handle fees Received in 2010	20,522.12		
Handle deposited to wrong A/C:			
	(143,090.28)		
	5,828.34		
Cash Balance 6-30-10		<u>2,658,772.48</u>	
Actual Cash Balance		<u>2,658,772.48</u>	
Difference		0.00	

Year to Date (Over)/Under

840,035.13
1,561,619.48
2,590,221.55
3,766,911.10
4,512,596.76
5,457,840.23
6,170,443.87
6,170,443.87
6,170,443.87
6,170,443.87
6,170,443.87
6,170,443.87
