Pari-Mutuel Wagering for December 2025

December

2025

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On-Track Wagers on Live Horse Racing

Licensee	Race Dates	On-Track Handle	Return to Public	Commission	Settlement	Breakage	Minus Pools	Daily Average Live Handle	Backside Improvement Fund	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	PH/AP/AR Dev Fund-Live	Equine Drug Research	Higher Ed Equine Trust	Equine Industry Programs	General Fund
Churchill Downs Racetrack, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Keeneland Association, Inc.	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Kentucky Downs, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Lexington Trots Breeders Association, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentucky, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Turfway Park, LLC	14	$843,672	$627,601	$161,947	$53,572	$579	($26)	$60,262	$4,218	$12,655	$6,328	$0	$0	$0	$844	$844	$1,687	$2,953
WKY Development, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total	14	$843,672	$627,601	$161,947	$53,572	$579	($26)	$60,262	$4,218	$12,655	$6,328	$0	$0	$0	$844	$844	$1,687	$2,953

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Simulcast)	Thoroughbred	Standardbred	Quarter Horse	Other Breeds	Excise Tax - Simulcast	TB Dev Fund-Sim	SB Dev Fund-Sim	QH Dev Fund-Sim	PH/AP/AR Dev Fund-Sim	Equine Drug Research	Higher Education Equine Trust	Equine Industry Programs	General Fund
Churchill Downs Racetrack, LLC	Churchill Downs Racetrack	$1,062,128	$1,007,332	$47,717	$7,079	$0	$15,932	$10,073	$477	$71	$0	$531	$531	$266	$3,983
	Louisville Thoroughbred Society	$997	$990	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$21,866	$21,512	$208	$146	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$626,214	$561,511	$60,692	$4,011	$0	$9,393	$5,615	$607	$40	$0	$313	$313	$157	$2,348
Keeneland Association, Inc.	Keeneland Racetrack	$1,249,406	$1,249,406	$0	$0	$0	$18,741	$12,494	$0	$0	$0	$625	$625	$312	$4,685
Kentucky Downs, LLC	Kentucky Downs Racetrack	$502,900	$464,392	$29,974	$8,263	$271	$7,543	$4,644	$300	$85	$3	$251	$251	$126	$1,886
Lexington Trots Breeders Association, LLC	Red Mile Racetrack	$439,970	$0	$434,334	$5,609	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentucky, LLC	Revolutionary Racing Kentucky, LLC	$92,100	$86,684	$5,416	$0	$0	$1,381	$867	$54	$0	$0	$46	$46	$23	$345
Turfway Park, LLC	Turfway Park Racetrack	$685,404	$656,267	$26,728	$2,409	$0	$10,281	$6,563	$267	$24	$0	$343	$343	$171	$2,570
WKY Development, LLC	Oak Grove Racetrack	$157,679	$132,162	$18,114	$7,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$4,838,664	$4,180,257	$623,190	$34,920	$298	$63,272	$40,256	$1,705	$220	$3	$2,109	$2,109	$1,055	$15,818

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On-Track Wagers on Historical Horse Racing

Licensee	Facility	On-Track Handle	Return to Public	Pool Growth	Breakage	Gross Commission - Win	Excise Tax - HHR	TB Dev. Fund	SB Dev. Fund	QH Dev. Fund	General Fund and Other	Adjusted Commission - Win	Avg. Terminal Count	Adjusted Commission - Win/Avg. Terminal Count
Churchill Downs Racetrack, LLC	**Derby City Gaming**	$202,711,354	$183,929,022	$449,282	$562	$18,332,488	$3,040,670	$1,520,335	$0	$0	$1,520,335	$15,291,818	1,237	$12,361
	Derby City Gaming Downtown	$14,662,611	$13,127,609	$157,721	$149	$1,377,131	$219,939	$109,970	$0	$0	$109,970	$1,157,192	438	$2,643
ECL Corbin, LLC	**Corbin**	$4,226,114	$3,775,229	$43,309	$29	$407,546	$63,392	$0	$42,261	$0	$21,131	$344,154	58	$5,914
	Williamsburg	$47,494,846	$42,609,297	$335,472	$661	$4,549,416	$712,423	$0	$474,948	$0	$237,474	$3,836,993	442	$8,673
Ellis Entertainment, LLC	**Henderson**	$22,791,271	$20,457,297	$115,196	$308	$2,218,470	$341,869	$170,935	$0	$0	$170,935	$1,876,601	299	$6,279
	Owensboro	$48,227,033	$43,233,344	$468,925	$773	$4,523,991	$723,406	$361,703	$0	$0	$361,703	$3,800,585	596	$6,375
Kentucky Downs, LLC	**Bowling Green**	$43,066,723	$38,815,157	$169,665	$443	$4,081,457	$646,001	$323,000	$0	$0	$323,000	$3,435,456	450	$7,643
	Franklin	$172,202,167	$155,989,254	$679,387	$3,514	$15,530,011	$2,583,033	$1,291,516	$0	$0	$1,291,516	$12,946,979	1,310	$9,886
Lexington Trots Breeders Associ..	**Red Mile**	$107,397,164	$97,549,946	$185,542	$4,453	$9,657,225	$1,610,957	$402,739	$536,986	$0	$671,232	$8,046,267	877	$9,172
Revolutionary Racing Kentucky,..	**Sandy's Racing and Gaming**	$36,337,328	$32,999,007	$60,359	$1,139	$3,276,823	$545,060	$0	$0	$363,373	$181,687	$2,731,763	516	$5,297
Turfway Park, LLC	**Newport**	$35,839,620	$32,336,011	$110,328	$81	$3,393,199	$537,594	$268,797	$0	$0	$268,797	$2,855,605	446	$6,409
	Turfway Park	$70,042,371	$63,170,181	$253,145	$274	$6,618,771	$1,050,636	$525,318	$0	$0	$525,318	$5,568,135	805	$6,917
WKY Development, LLC	**Oak Grove**	$168,644,883	$153,510,605	($7,831)	$462	$15,141,647	$2,529,673	$632,418	$843,224	$0	$1,054,031	$12,611,974	1,217	$10,360
Grand Total		$973,643,485	$881,501,960	$3,020,502	$12,850	$89,108,176	$14,604,652	$5,606,731	$1,897,420	$363,373	$6,737,128	$74,503,524	8,691	$97,929

Advance Deposit Account Wagering

Licensee	Total Handle	In-State Races	Out-of-State Races	Excise Tax - ADW	Host Track - Purses	Host Tracks	General Fund-ADW
AmWest Entertainment	$32,593	$0	$32,593	$489	$208	$208	$73
eBet Technologies	$21,306	$574	$20,732	$320	$136	$136	$48
Lien Games Racing	$62,519	$0	$62,519	$938	$399	$399	$141
NYRABets	$1,000,572	$165,620	$834,952	$15,009	$6,379	$6,379	$2,251
TVG	$6,413,135	$1,161,125	$5,252,010	$96,197	$40,884	$40,884	$14,430
Twinspires	$7,454,701	$1,841,136	$5,613,566	$111,821	$47,524	$47,524	$16,773
WatchandWager.com	$9,794	$466	$9,328	$147	$62	$62	$22
Xpressbet	$1,604,460	$394,324	$1,210,136	$24,067	$10,228	$10,228	$3,610
Grand Total	$16,599,079	$3,563,244	$13,035,835	$248,986	$105,819	$105,819	$37,348

Total Distributions by Account

The General Fund line includes amounts that are deposited to various accounts. These caps are calculated from deposits resulting from the excise tax for conducting pari-mutuel wagering on historical horse racing. Since these amounts are calculated as a whole and not per licensee, a one-time transfer will be made once the caps are met within the fiscal year. At the end of the fiscal year, approximately $2M must be deducted from this line in order to determine the actual amount retained by the General Fund. Please contact the Department of Revenue with any questions regarding these transfers.

Total Excise Tax	$14,929,566
Total Equine Drug Research	$322,953
Total Equine Industry Program	$1,950,029
Total Higher Education Program	$322,953
K. Thoroughbred Development Fund	$5,653,315
K. Standardbred Development Fund	$1,899,125
K. Quarter Horse Development Fund	$363,594
Host Track - Purses	$105,819
Host Tracks	$105,819
General Fund (See Note on Caps)	$6,793,247
Backside Improvement Fund	$4,218