Pari-Mutuel Wagering for February 2026

February 2026

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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 Han..	Backside Improvement Fund	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	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
ECL Corbin, LLC	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
Keeneland Association, Inc.	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
Lexington Trots Breeders Associatio..	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
Turfway Park, LLC	15	$837,606	$609,982	$160,543	$66,510	$589	($17)	$55,840	$4,188	$12,564	$6,282	$0	$0	$838	$838	$1,675	$2,932
WKY Development, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total	15	$837,606	$609,982	$160,543	$66,510	$589	($17)	$55,840	$4,188	$12,564	$6,282	$0	$0	$838	$838	$1,675	$2,932

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Si..	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-..	Equine Drug Research	Higher Education ..	Equine Industry Pr..	General Fund
Churchill Downs Racetrack, LLC	Churchill Downs Racetrack	$1,267,334	$1,199,120	$59,729	$8,402	$83	$19,010	$11,991	$597	$85	$1	$634	$634	$317	$4,753
	Louisville Thoroughbred Socie..	$2,815	$2,600	$215	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$35,817	$33,908	$1,747	$160	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$664,552	$605,006	$55,753	$3,793	$0	$9,968	$6,050	$558	$38	$0	$332	$332	$166	$2,492
Keeneland Association,..	Keeneland Racetrack	$1,191,572	$1,191,572	$0	$0	$0	$17,874	$11,916	$0	$0	$0	$596	$596	$298	$4,468
Kentucky Downs, LLC	Kentucky Downs Racetrack	$779,844	$746,833	$27,868	$4,847	$296	$11,698	$7,468	$279	$51	$3	$390	$390	$195	$2,924
Lexington Trots Breed..	Red Mile Racetrack	$884,292	$0	$881,119	$3,173	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kent..	Revolutionary Racing Kentucky, LLC	$103,000	$96,751	$6,249	$0	$0	$1,545	$968	$62	$0	$0	$51	$51	$26	$386
Turfway Park, LLC	Turfway Park Racetrack	$945,291	$905,938	$37,518	$1,835	$0	$14,179	$9,059	$375	$18	$0	$473	$473	$236	$3,545
WKY Developmen..	Oak Grove Racetrack	$230,899	$212,698	$17,167	$1,034	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$6,105,415	$4,994,425	$1,087,365	$23,244	$381	$74,274	$47,452	$1,871	$193	$4	$2,476	$2,476	$1,238	$18,568

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On-Track Wagers on Historical Horse Racing

Licensee	Facility	On-Track Handle	Return to Public	Pool Growth	Breakage	Gross Commission ..	Excise Tax - HHR	TB Dev. Fund	SB Dev. Fund	QH Dev. Fund	General Fund and Ot..	Adjusted Commission ..	Avg. Terminal Co..	Adjusted Commission ..
Churchill Downs Rac..	**Derby City Ga..**	$196,537,397	$179,267,748	($1,396,203)	$668	$17,655,184	$2,948,061	$1,474,030	$0	$0	$1,474,030	$14,707,123	1,233	$11,925
	Derby City Ga..	$16,727,043	$15,166,606	($1,001,206)	$176	$1,551,384	$250,906	$125,453	$0	$0	$125,453	$1,300,478	440	$2,959
ECL Corbin, LLC	**Corbin**	$6,377,355	$5,747,392	$38,337	$49	$591,578	$95,660	$0	$63,774	$0	$31,887	$495,917	61	$8,139
	Williamsburg	$49,898,243	$45,217,469	($47,972)	$780	$4,727,966	$748,474	$0	$498,982	$0	$249,491	$3,979,492	451	$8,824
Ellis Entertainment, LLC	**Henderson**	$22,349,931	$20,028,329	$149,560	$298	$2,171,744	$335,249	$167,624	$0	$0	$167,624	$1,836,495	297	$6,176
	Owensboro	$51,049,795	$46,007,757	$250,306	$778	$4,790,954	$765,747	$382,873	$0	$0	$382,873	$4,025,207	598	$6,734
Kentucky Downs, LLC	**Bowling Green**	$41,075,175	$37,059,376	$114,489	$424	$3,900,885	$616,128	$308,064	$0	$0	$308,064	$3,284,758	451	$7,290
	Franklin	$167,662,053	$152,029,139	$464,039	$3,416	$15,165,460	$2,514,931	$1,257,465	$0	$0	$1,257,465	$12,650,529	1,318	$9,600
Lexington ..	**Red Mile**	$102,211,727	$92,347,395	$670,616	$3,526	$9,190,190	$1,533,176	$383,294	$511,059	$0	$638,823	$7,657,015	869	$8,808
Revolution..	**Sandy's Raci..**	$37,732,598	$34,371,953	($55,188)	$1,053	$3,414,780	$565,989	$0	$0	$377,326	$188,663	$2,848,791	334	$8,518
Turfway Park, LLC	**Newport**	$36,994,402	$33,336,379	$171,780	$41	$3,486,202	$554,916	$277,458	$0	$0	$277,458	$2,931,286	449	$6,530
	Turfway Park	$70,200,811	$63,293,137	$312,647	$349	$6,594,678	$1,053,012	$526,506	$0	$0	$526,506	$5,541,666	809	$6,854
WKY Development, LLC	**Marshall Yards**	$5,968,583	$5,354,842	$37,498	$85	$576,158	$89,529	$22,382	$29,843	$0	$37,304	$486,629	190	$2,561
	Oak Grove	$166,313,378	$151,354,514	$31,973	$433	$14,926,458	$2,494,701	$623,675	$831,567	$0	$1,039,459	$12,431,758	1,224	$10,154
Grand Total		$971,098,490	$880,582,035	($259,324)	$12,076	$88,743,622	$14,566,477	$5,548,826	$1,935,224	$377,326	$6,705,101	$74,177,144	8,724	$105,072

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 Ente..	$69,073	$0	$69,073	$1,036	$440	$440	$155
eBet Technol..	$6,678	$1,365	$5,313	$100	$43	$43	$15
Lien Games ..	$155,393	$0	$155,393	$2,331	$991	$991	$350
NYRABets	$1,438,700	$216,985	$1,221,715	$21,581	$9,172	$9,172	$3,237
TVG	$6,490,191	$988,302	$5,501,889	$97,353	$41,375	$41,375	$14,603
Twinspires	$9,790,623	$1,894,490	$7,896,133	$146,859	$62,415	$62,415	$22,029
WatchandWa..	$6,643	$347	$6,296	$100	$42	$42	$15
Xpressbet	$1,978,080	$272,985	$1,705,095	$29,671	$12,610	$12,610	$4,451
Grand Total	$19,935,381	$3,374,474	$16,560,907	$299,031	$127,088	$127,088	$44,855

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	$14,952,346
Equine Drug Research	$3,313
Equine Industry Program	$2,913
Higher Education Program	$3,313
K. Thoroughbred Development Fund	$5,602,560
K. Standardbred Development Fund	$1,937,096
K. Quarter Horse Development Fund	$377,519
Host Track - Purses	$127,088
Host Tracks	$127,088
General Fund (See Note on Caps)	$6,771,456
Backside Improvement Fund	$4,188

Pari-Mutuel Wagering for FY 2026 (YTD)

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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 Li..	Backside Improvement ..	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	Equine Drug Research	Higher Ed Equine Trust	Equine Industry Pr..	General Fund
Churchill Downs Racetrack, ..	40	$8,573,464	$6,425,735	$1,635,294	$507,408	$7,270	($2,243)	$214,337	$42,867	$128,602	$64,301	$0	$0	$8,573	$8,573	$17,147	$30,007
ECL Corbin, LLC	14	$45,967	$32,717	$9,193	$4,066	$119	($129)	$3,283	$0	$689	$0	$460	$0	$46	$46	$92	$46
Ellis Entertainment, LLC	25	$2,725,746	$1,997,030	$524,921	$193,117	$2,068	($561)	$109,030	$13,629	$40,886	$20,443	$0	$0	$2,726	$2,726	$5,451	$9,540
Keeneland Association, Inc.	17	$17,239,420	$13,303,394	$2,874,594	$2,088,856	$13,793	($558)	$1,014,084	$86,197	$258,591	$129,296	$0	$0	$17,239	$17,239	$34,479	$60,338
Kentucky Downs, LLC	7	$2,305,764	$1,569,126	$414,637	$320,168	$2,122	($289)	$329,395	$11,529	$34,586	$17,293	$0	$0	$2,306	$2,306	$4,612	$8,070
Lexington Trots Breeders A..	39	$860,114	$661,218	$175,713	$25,249	$697	($2,762)	$22,054	$0	$12,902	$0	$8,601	$0	$860	$860	$1,720	$860
Revolutionary Racing Kentuck..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
Turfway Park, LLC	42	$2,389,305	$1,738,295	$458,010	$191,380	$1,685	($65)	$56,888	$11,947	$35,840	$17,920	$0	$0	$2,389	$2,389	$4,779	$8,363
WKY Development, LLC	6	$30,560	$19,556	$6,482	$4,512	$41	($30)	$5,093	$0	$458	$0	$306	$0	$31	$31	$61	$31
Grand Total	190	$34,170,338	$25,747,071	$6,098,844	$3,334,755	$27,794	($6,637)	$179,844	$166,168	$512,555	$249,253	$9,366	$0	$34,170	$34,170	$68,341	$117,255

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Sim..	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-Si..	Equine Drug Research	Higher Education E..	Equine Industry Pro..	General Fund
Churchill Downs Racetrack, LLC	**Churchill Downs Racetr..**	$11,560,399	$11,047,475	$444,703	$68,138	$83	$173,406	$110,475	$4,447	$682	$1	$5,780	$5,780	$2,890	$43,351
	Louisville Thor..	$41,295	$40,456	$731	$108	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	**Cumberland Run Racetrack**	$309,149	$295,621	$10,957	$2,327	$245	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment..	**Ellis Park Racetrack**	$5,869,522	$5,372,834	$476,827	$19,861	$0	$88,043	$53,728	$4,768	$199	$0	$2,935	$2,935	$1,467	$22,011
Keeneland As..	**Keeneland Ra..**	$12,416,935	$12,388,941	$0	$27,993	$0	$186,254	$123,889	$0	$280	$0	$6,208	$6,208	$3,104	$46,564
Kentucky Downs, LLC	**Kentucky Downs Racetr..**	$5,867,481	$5,555,368	$247,032	$60,712	$4,368	$88,012	$55,554	$2,470	$651	$44	$2,934	$2,934	$1,467	$22,003
Lexington Tro..	**Red Mile Racet..**	$5,805,518	$0	$5,773,430	$31,882	$206	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentu..	**Revolutionary Racing Kentuc..**	$833,662	$769,902	$60,452	$3,308	$0	$12,505	$7,699	$605	$33	$0	$417	$417	$208	$3,126
Turfway Park, LLC	**Turfway Park Racetrack**	$6,814,855	$6,558,535	$203,845	$52,476	$0	$102,223	$65,585	$2,038	$525	$0	$3,407	$3,407	$1,704	$25,556
WKY Develop..	**Oak Grove Ra..**	$1,778,693	$1,548,336	$184,263	$46,094	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$51,297,508	$43,577,469	$7,402,239	$312,899	$4,902	$650,443	$416,931	$14,329	$2,369	$45	$21,681	$21,681	$10,841	$162,611

Pari-Mutuel Wagering for FY 2026 (YTD)

FY 2026

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On-Track Wagers on Historical Horse Racing

Licensee	Facility	On-Track Handle	Return to Public	Pool Growth	Breakage	Gross Commission - ..	Excise Tax - HHR	TB Dev Fund-HHR	SB Dev Fund-HHR	QH Dev Fund-HHR	General Fund and Other	Adj. Commission - Win
Churchill Downs Racetrack, LLC	**Derby City ..**	$1,597,380,021	$1,453,961,342	($1,519,219)	$4,375	$143,923,524	$23,960,700	$11,980,350	$0	$0	$11,980,350	$119,962,823
	Derby City ..	$125,214,454	$112,936,092	($382,360)	$1,257	$11,649,383	$1,878,217	$939,108	$0	$0	$939,108	$9,771,166
ECL Corbin, LLC	**Corbin**	$37,682,883	$33,812,238	$359,920	$266	$3,510,460	$565,243	$0	$376,829	$0	$188,414	$2,945,216
	Williamsbu..	$368,318,091	$332,243,792	$806,298	$5,522	$35,262,479	$5,524,771	$0	$3,683,181	$0	$1,841,590	$29,737,708
Ellis Entertainment, LLC	**Henderson**	$177,804,431	$160,041,178	$526,098	$2,289	$17,234,864	$2,667,066	$1,333,533	$0	$0	$1,333,533	$14,567,798
	Owensboro	$385,070,848	$347,441,951	$1,589,941	$5,641	$36,033,316	$5,776,063	$2,888,031	$0	$0	$2,888,031	$30,257,253
Kentucky Downs, LLC	**Bowling Gr..**	$334,909,985	$301,912,812	$1,358,534	$3,518	$31,635,122	$5,023,650	$2,511,825	$0	$0	$2,511,825	$26,611,472
	Franklin	$1,352,677,067	$1,227,421,587	$3,128,592	$28,715	$122,098,173	$20,290,156	$10,145,078	$0	$0	$10,145,078	$101,808,017
Lexington Trots Br..	**Red Mile**	$826,112,465	$748,873,628	$3,011,830	$32,434	$74,194,585	$12,391,687	$3,097,922	$4,130,562	$0	$5,163,203	$61,802,898
Revolutionary Raci..	**Sandy's Ra..**	$280,011,879	$254,816,433	($39,982)	$9,014	$25,226,414	$4,200,178	$0	$0	$2,800,119	$1,400,059	$21,026,236
Turfway Park, LLC	**Newport**	$277,631,004	$250,629,468	$835,039	$512	$26,165,984	$4,164,465	$2,082,233	$0	$0	$2,082,233	$22,001,519
	Turfway Pa..	$530,785,184	$478,699,347	$1,862,507	$2,204	$50,221,125	$7,961,778	$3,980,889	$0	$0	$3,980,889	$42,259,347
WKY Development, LLC	**Marshall Ya..**	$5,968,583	$5,354,842	$37,498	$85	$576,158	$89,529	$22,382	$29,843	$0	$37,304	$486,629
	Oak Grove	$1,310,262,143	$1,192,321,508	$523,936	$4,126	$117,412,577	$19,653,932	$4,913,483	$6,551,311	$0	$8,189,138	$97,758,645
Grand Total		$7,609,829,038	$6,900,466,218	$12,098,630	$99,958	$695,144,164	$114,147,436	$43,894,834	$14,771,726	$2,800,119	$52,680,757	$580,996,729

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 Entertain..	$515,982	$41,503	$474,480	$7,740	$3,289	$3,289	$1,161
eBet Technologies	$250,018	$16,424	$233,594	$3,750	$1,594	$1,594	$563
Lien Games Racing	$870,778	$21,792	$848,987	$13,062	$5,551	$5,551	$1,959
NYRABets	$11,826,966	$2,583,749	$9,243,217	$177,404	$75,397	$75,397	$26,611
TVG	$69,319,009	$15,531,041	$53,787,968	$1,039,785	$441,909	$441,909	$155,968
Twinspires	$97,340,281	$30,086,272	$67,254,009	$1,460,104	$620,544	$620,544	$219,016
WatchandWager.c..	$78,785	$9,813	$68,972	$1,182	$502	$502	$177
Xpressbet	$19,764,198	$6,906,244	$12,857,954	$296,463	$125,997	$125,997	$44,469
Grand Total	$199,966,017	$55,196,837	$144,769,181	$2,999,490	$1,274,783	$1,274,783	$449,924

Total Distributions by Account

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Total Excise Tax	$120,949,924
Total Equine Drug Research	$375,852
Total Equine Industry Program	$2,079,181
Total Higher Education Program	$375,852
K. Thoroughbred Development Fund	$44,561,018
K. Standardbred Development Fund	$14,795,421
K. Quarter Horse Development Fund	$2,802,488
Host Track - Purses	$1,274,783
Host Tracks	$1,274,783
General Fund (See Note on Caps)	$53,410,545
Backside Improvement Fund	$166,168