Pari-Mutuel Wagering for January 2026

January

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	13	$708,027	$500,713	$135,520	$71,298	$517	($21)	$54,464	$3,540	$10,620	$5,310	$0	$0	$708	$708	$1,416	$2,478
WKY Development, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total	13	$708,027	$500,713	$135,520	$71,298	$517	($21)	$54,464	$3,540	$10,620	$5,310	$0	$0	$708	$708	$1,416	$2,478

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	$1,073,905	$991,073	$71,847	$10,985	$0	$16,109	$9,911	$718	$110	$0	$537	$537	$268	$4,027
	Louisville Thoroughbred Socie..	$4,057	$4,057	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$20,107	$19,622	$322	$163	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$568,555	$521,568	$44,662	$2,324	$0	$8,528	$5,216	$447	$23	$0	$284	$284	$142	$2,132
Keeneland Association,..	Keeneland Racetrack	$1,232,956	$1,232,956	$0	$0	$0	$18,494	$12,330	$0	$0	$0	$616	$616	$308	$4,624
Kentucky Downs, LLC	Kentucky Downs Racetrack	$667,643	$636,390	$29,072	$1,653	$528	$10,015	$6,364	$291	$22	$5	$334	$334	$167	$2,504
Lexington Trots Breed..	Red Mile Racetrack	$545,715	$0	$543,211	$2,387	$117	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kent..	Revolutionary Racing Kentucky, LLC	$97,045	$90,334	$6,711	$0	$0	$1,456	$903	$67	$0	$0	$49	$49	$24	$364
Turfway Park, LLC	Turfway Park Racetrack	$786,392	$750,806	$32,557	$3,029	$0	$11,796	$7,508	$326	$30	$0	$393	$393	$197	$2,949
WKY Developmen..	Oak Grove Racetrack	$166,591	$150,482	$15,361	$748	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$5,162,965	$4,397,288	$743,743	$21,290	$645	$66,397	$42,231	$1,848	$185	$5	$2,213	$2,213	$1,107	$16,599

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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 Racetrack, ..	**Derby City Ga..**	$184,944,818	$167,904,458	$322,731	$629	$16,716,999	$2,774,172	$1,387,086	$0	$0	$1,387,086	$13,942,826	1,230	$11,337
	Derby City Ga..	$13,736,915	$12,320,697	$125,599	$133	$1,290,485	$206,054	$103,027	$0	$0	$103,027	$1,084,432	409	$2,652
ECL Corbin, LLC	**Corbin**	$4,130,181	$3,694,649	$47,394	$26	$388,112	$61,953	$0	$41,302	$0	$20,651	$326,159	57	$5,735
	Williamsburg	$42,773,191	$38,482,826	$224,732	$632	$4,065,001	$641,598	$0	$427,732	$0	$213,866	$3,423,403	433	$7,911
Ellis Entertainment, LLC	**Henderson**	$21,057,941	$19,057,234	($32,265)	$268	$2,032,705	$315,869	$157,935	$0	$0	$157,935	$1,716,835	278	$6,177
	Owensboro	$44,807,808	$40,422,863	$184,139	$700	$4,200,107	$672,117	$336,059	$0	$0	$336,059	$3,527,989	559	$6,316
Kentucky Downs, LLC	**Bowling Green**	$39,913,620	$36,164,042	($28,691)	$437	$3,777,833	$598,704	$299,352	$0	$0	$299,352	$3,179,129	433	$7,335
	Franklin	$160,140,308	$145,546,250	$143,732	$3,451	$14,446,875	$2,402,105	$1,201,052	$0	$0	$1,201,052	$12,044,770	1,265	$9,519
Lexington ..	**Red Mile**	$96,423,413	$87,550,485	$239,040	$3,672	$8,630,218	$1,446,351	$361,588	$482,117	$0	$602,646	$7,183,866	825	$8,711
Revolution..	**Sandy's Raci..**	$34,322,100	$31,538,091	($314,172)	$1,007	$3,097,173	$514,831	$0	$0	$343,221	$171,610	$2,582,342	484	$5,335
Turfway Park, LLC	**Newport**	$33,544,349	$30,264,020	$129,590	$68	$3,150,672	$503,165	$251,583	$0	$0	$251,583	$2,647,507	421	$6,286
	Turfway Park	$67,639,559	$60,965,244	$285,950	$299	$6,388,065	$1,014,593	$507,297	$0	$0	$507,297	$5,373,471	783	$6,862
WKY Devel..	**Oak Grove**	$151,300,416	$136,987,587	$603,600	$445	$13,708,786	$2,269,506	$567,377	$756,502	$0	$945,628	$11,439,280	1,207	$9,478
Grand Total		$894,734,621	$810,898,445	$1,931,380	$11,767	$81,893,030	$13,421,019	$5,172,354	$1,707,653	$343,221	$6,197,791	$68,472,011	8,383	$93,655

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..	$53,561	$0	$53,561	$803	$341	$341	$121
eBet Technol..	$23,635	$1,174	$22,462	$355	$151	$151	$53
Lien Games ..	$161,770	$0	$161,770	$2,427	$1,031	$1,031	$364
NYRABets	$1,234,607	$157,528	$1,077,080	$18,519	$7,871	$7,871	$2,778
TVG	$7,324,539	$930,659	$6,393,880	$109,868	$46,694	$46,694	$16,480
Twinspires	$9,235,981	$1,562,294	$7,673,687	$138,540	$58,879	$58,879	$20,781
WatchandWa..	$10,014	$194	$9,820	$150	$64	$64	$23
Xpressbet	$2,077,634	$253,855	$1,823,779	$31,165	$13,245	$13,245	$4,675
Grand Total	$20,121,741	$2,905,703	$17,216,038	$301,826	$128,276	$128,276	$45,274

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	$13,799,863
Equine Drug Research	$2,921
Equine Industry Program	$2,523
Higher Education Program	$2,921
K. Thoroughbred Development Fund	$5,219,896
K. Standardbred Development Fund	$1,709,501
K. Quarter Horse Development Fund	$343,406
Host Track - Purses	$128,276
Host Tracks	$128,276
General Fund (See Note on Caps)	$6,262,143
Backside Improvement Fund	$3,540

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	27	$1,551,699	$1,128,314	$297,468	$124,870	$1,096	($48)	$57,470	$7,758	$23,275	$11,638	$0	$0	$1,552	$1,552	$3,103	$5,431
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	175	$33,332,732	$25,137,089	$5,938,301	$3,268,245	$27,206	($6,620)	$190,473	$161,980	$499,991	$242,971	$9,366	$0	$33,333	$33,333	$66,665	$114,323

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..**	$10,293,066	$9,848,356	$384,973	$59,737	$0	$154,396	$98,484	$3,850	$597	$0	$5,147	$5,147	$2,573	$38,599
	Louisville Thor..	$38,480	$37,856	$516	$108	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	**Cumberland Run Racetrack**	$274,112	$262,492	$9,210	$2,167	$243	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment..	**Ellis Park Racetrack**	$5,204,970	$4,767,829	$421,074	$16,068	$0	$78,075	$47,678	$4,211	$161	$0	$2,602	$2,602	$1,301	$19,519
Keeneland As..	**Keeneland Ra..**	$11,225,363	$11,197,369	$0	$27,993	$0	$168,380	$111,974	$0	$280	$0	$5,613	$5,613	$2,806	$42,095
Kentucky Downs, LLC	**Kentucky Downs Racetr..**	$5,087,636	$4,808,535	$219,164	$55,865	$4,072	$76,315	$48,085	$2,192	$599	$41	$2,544	$2,544	$1,272	$19,079
Lexington Tro..	**Red Mile Racet..**	$4,921,226	$0	$4,892,311	$28,709	$206	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentu..	**Revolutionary Racing Kentuc..**	$730,662	$673,151	$54,203	$3,308	$0	$10,960	$6,732	$542	$33	$0	$365	$365	$183	$2,740
Turfway Park, LLC	**Turfway Park Racetrack**	$5,869,563	$5,652,596	$166,327	$50,640	$0	$88,043	$56,526	$1,663	$506	$0	$2,935	$2,935	$1,467	$22,011
WKY Develop..	**Oak Grove Ra..**	$1,547,795	$1,335,638	$167,096	$45,060	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$45,192,873	$38,583,823	$6,314,874	$289,655	$4,521	$576,169	$369,478	$12,457	$2,177	$41	$19,206	$19,206	$9,603	$144,042

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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 ..**	$1,400,842,624	$1,274,693,594	($123,017)	$3,707	$126,268,340	$21,012,639	$10,506,320	$0	$0	$10,506,320	$105,255,700
	Derby City ..	$108,487,412	$97,769,485	$618,846	$1,081	$10,097,999	$1,627,311	$813,656	$0	$0	$813,656	$8,470,688
ECL Corbin, LLC	**Corbin**	$31,305,528	$28,064,845	$321,583	$218	$2,918,882	$469,583	$0	$313,055	$0	$156,528	$2,449,299
	Williamsbu..	$318,419,848	$287,026,323	$854,270	$4,742	$30,534,513	$4,776,298	$0	$3,184,198	$0	$1,592,099	$25,758,215
Ellis Entertainment, LLC	**Henderson**	$155,454,500	$140,012,850	$376,538	$1,992	$15,063,120	$2,331,817	$1,165,909	$0	$0	$1,165,909	$12,731,303
	Owensboro	$334,021,054	$301,434,195	$1,339,635	$4,863	$31,242,362	$5,010,316	$2,505,158	$0	$0	$2,505,158	$26,232,046
Kentucky Downs, LLC	**Bowling Gr..**	$293,834,810	$264,853,436	$1,244,045	$3,093	$27,734,236	$4,407,522	$2,203,761	$0	$0	$2,203,761	$23,326,714
	Franklin	$1,185,015,014	$1,075,392,448	$2,664,554	$25,299	$106,932,713	$17,775,225	$8,887,613	$0	$0	$8,887,613	$89,157,488
Lexington Trots Br..	**Red Mile**	$723,900,739	$656,526,233	$2,341,213	$28,908	$65,004,395	$10,858,511	$2,714,628	$3,619,504	$0	$4,524,380	$54,145,884
Revolutionary Raci..	**Sandy's Ra..**	$242,279,281	$220,444,479	$15,205	$7,961	$21,811,634	$3,634,189	$0	$0	$2,422,793	$1,211,396	$18,177,445
Turfway Park, LLC	**Newport**	$240,636,602	$217,293,089	$663,259	$470	$22,679,783	$3,609,549	$1,804,775	$0	$0	$1,804,775	$19,070,234
	Turfway Pa..	$460,584,372	$415,406,211	$1,549,860	$1,855	$43,626,447	$6,908,766	$3,454,383	$0	$0	$3,454,383	$36,717,681
WKY Development..	**Oak Grove**	$1,143,948,765	$1,040,966,994	$491,962	$3,694	$102,486,119	$17,159,231	$4,289,808	$5,719,744	$0	$7,149,680	$85,326,887
Grand Total		$6,638,730,549	$6,019,884,183	$12,357,954	$87,882	$606,400,542	$99,580,958	$38,346,009	$12,836,501	$2,422,793	$45,975,656	$506,819,584

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..	$446,909	$41,503	$405,406	$6,704	$2,849	$2,849	$1,006
eBet Technologies	$243,340	$15,059	$228,281	$3,650	$1,551	$1,551	$548
Lien Games Racing	$715,385	$21,792	$693,593	$10,731	$4,561	$4,561	$1,610
NYRABets	$10,388,266	$2,366,764	$8,021,502	$155,824	$66,225	$66,225	$23,374
TVG	$62,828,818	$14,542,739	$48,286,079	$942,432	$400,534	$400,534	$141,365
Twinspires	$87,549,658	$28,191,782	$59,357,876	$1,313,245	$558,129	$558,129	$196,987
WatchandWager.c..	$72,142	$9,466	$62,677	$1,082	$460	$460	$162
Xpressbet	$17,786,118	$6,633,259	$11,152,859	$266,792	$113,387	$113,387	$40,019
Grand Total	$180,030,636	$51,822,362	$128,208,274	$2,700,460	$1,147,695	$1,147,695	$405,069

Total Distributions by Account

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Total Excise Tax	$105,997,578
Total Equine Drug Research	$372,538
Total Equine Industry Program	$2,076,268
Total Higher Education Program	$372,538
K. Thoroughbred Development Fund	$38,958,458
K. Standardbred Development Fund	$12,858,325
K. Quarter Horse Development Fund	$2,424,970
Host Track - Purses	$1,147,695
Host Tracks	$1,147,695
General Fund (See Note on Caps)	$46,639,090
Backside Improvement Fund	$161,980