Pari-Mutuel Wagering for July 2026

July

2026

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING AND GAMING COPORATION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

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, ..	14	$1,464,210	$1,141,980	$283,127	$34,886	$1,297	($155)	$104,586	$7,321	$21,963	$10,982	$0	$0	$0	$1,464	$1,464	$2,928	$5,125
Keeneland Association, In..	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 Asso..	3	$56,568	$45,533	$11,558	($408)	$43	($159)	$18,856	$0	$849	$0	$566	$0	$0	$57	$57	$113	$57
Revolutionary Racing Kentuc..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Turfway Park, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WKY Development, ..	6	$22,784	$14,574	$4,641	$3,570	$39	($41)	$3,797	$0	$342	$0	$228	$0	$0	$23	$23	$46	$23
Grand Total	23	$1,543,561	$1,202,087	$299,326	$38,048	$1,380	($355)	$67,111	$7,321	$23,153	$10,982	$794	$0	$0	$1,544	$1,544	$3,087	$5,204

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

Licensee	Facility	Off-Track Handle (Simu..	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 Eq..	Equine Industry Prog..	General Fund
Churchill Downs Racetrack, LLC	Churchill Downs Racetrack	$1,554,634	$1,482,688	$61,885	$10,062	$0	$23,320	$14,827	$619	$101	$0	$777	$777	$389	$5,830
	Louisville Thoroughbred Socie..	$710	$564	$125	$21	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$32,546	$31,150	$989	$407		$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$681,391	$583,940	$94,888	$2,564	$0	$10,221	$5,839	$949	$26	$0	$341	$341	$170	$2,555
Keeneland Association,..	Keeneland Racetrack	$1,345,215	$1,338,694	$0	$6,521	$0	$20,178	$13,387	$0	$65	$0	$673	$673	$336	$5,045
Kentucky Downs, LLC	Kentucky Downs Racetrack	$1,304,592	$1,255,423	$37,449	$11,720		$19,569	$12,554	$374	$117		$652	$652	$326	$4,892
Lexington Trots Breed..	Red Mile Racetrack	$493,243	$0	$485,975	$7,269	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kent..	Revolutionary Racing Kentucky, LLC	$88,841	$79,319	$9,094	$428	$0	$1,333	$793	$91	$4	$0	$44	$44	$22	$333
Turfway Park, LLC	Turfway Park Racetrack	$739,339	$703,135	$31,547	$4,656	$0	$11,090	$7,031	$315	$47	$0	$370	$370	$185	$2,773
WKY Developmen..	Oak Grove Racetrack	$200,578	$174,390	$21,214	$4,974	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$6,441,089	$5,649,302	$743,166	$48,621	$0	$85,710	$54,432	$2,349	$360	$0	$2,857	$2,857	$1,429	$21,428

Pari-Mutuel Wagering for July 2026

July

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	SB Dev. Fund	QH Dev. Fund	General Fund and Other	Adjusted Commission - ..	Avg. Terminal Count	Adjusted Commission - ..
Churchill Downs Rac..	**Derby City Ga..**	$208,623,142	$189,465,433	$426,393	$666	$18,723,187	$3,129,347	$1,564,674	$0	$0	$1,564,674	$15,593,840	1,243	$12,548
	Derby City Ga..	$18,501,648	$16,740,811	$44,779	$165	$1,689,788	$277,525	$138,762	$0	$0	$138,762	$1,412,264	426	$3,314
ECL Corbin, LLC	**Corbin**	$7,120,954	$6,406,632	$42,954	$88	$671,281	$106,814	$0	$71,210	$0	$35,605	$564,466	60	$9,403
	Williamsburg	$53,893,468	$48,355,931	$418,663	$1,084	$5,117,790	$808,402	$0	$538,935	$0	$269,467	$4,309,388	557	$7,742
Ellis Entertainment, LLC	**Henderson**	$25,867,356	$23,588,342	($188,506)	$360	$2,473,956	$388,010	$194,005	$0	$0	$194,005	$2,085,945	296	$7,040
	Owensboro	$54,108,229	$49,039,581	$78,901	$742	$4,983,284	$811,623	$405,812	$0	$0	$405,812	$4,171,661	588	$7,093
Kentucky Downs, LLC	**Bowling Green**	$43,234,308	$39,165,307	($51,530)	$321	$4,120,209	$648,515	$324,257	$0	$0	$324,257	$3,471,694	450	$7,718
	Franklin	$190,956,189	$173,708,285	($72,589)	$4,029	$17,316,464	$2,864,343	$1,432,171	$0	$0	$1,432,171	$14,452,121	1,284	$11,253
Lexington ..	**Red Mile**	$117,687,592	$106,681,144	$464,977	$3,946	$10,547,665	$1,765,314	$441,328	$588,438	$0	$735,547	$8,782,351	838	$10,481
Revolution..	**Sandy's Raci..**	$34,750,383	$31,382,394	$171,153	$792	$3,196,045	$521,256	$0	$0	$347,504	$173,752	$2,674,789	509	$5,255
Turfway Park, LLC	**Newport**	$35,755,074	$32,215,368	$198,126	$46	$3,340,626	$536,326	$268,163	$0	$0	$268,163	$2,804,300	450	$6,230
	Turfway Park	$72,287,111	$65,086,594	$458,837	$253	$6,741,426	$1,084,307	$542,153	$0	$0	$542,153	$5,657,119	782	$7,237
WKY Development, LLC	**Marshall Yards**	$15,846,418	$14,317,490	$34,591	$186	$1,494,150	$237,696	$0	$158,464	$0	$79,232	$1,256,454	223	$5,629
	Oak Grove	$180,083,652	$164,062,707	$65,680	$702	$15,955,500	$2,701,255	$675,314	$900,418	$0	$1,125,523	$13,254,245	1,223	$10,835
Grand Total		$1,058,715,524	$960,216,019	$2,092,430	$13,380	$96,371,370	$15,880,733	$5,986,640	$2,257,465	$347,504	$7,289,124	$80,490,637	8,929	$111,778

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..	$58,150	$452	$57,698	$872	$371	$371	$131
DK Horse, LLC dba..	$87,611	$3,464	$84,147	$1,314	$559	$559	$197
eBet Technologies	$5,613	$402	$5,212	$84	$36	$36	$13
Lien Games Racing	$226,768	$74	$226,694	$3,402	$1,446	$1,446	$510
NYRABets	$1,951,827	$145,781	$1,806,046	$29,277	$12,443	$12,443	$4,392
TVG	$8,492,132	$753,443	$7,738,689	$127,382	$54,137	$54,137	$19,107
Twinspires	$11,970,169	$1,386,742	$10,583,426	$179,553	$76,310	$76,310	$26,933
WatchandWager.c..	$6,274	$437	$5,837	$94	$40	$40	$14
Xpressbet	$3,098,829	$389,655	$2,709,174	$46,482	$19,755	$19,755	$6,972
Grand Total	$25,897,372	$2,680,450	$23,216,922	$388,461	$165,096	$165,096	$58,269

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	$16,378,057
Equine Drug Research	$4,401
Equine Industry Program	$4,516
Higher Education Program	$4,401
K. Thoroughbred Development Fund	$6,052,054
K. Standardbred Development Fund	$2,260,607
K. Quarter Horse Development Fund	$347,863
Host Track - Purses	$165,096
Host Tracks	$165,096
General Fund (See Note on Caps)	$7,374,025
Backside Improvement Fund	$7,321

Pari-Mutuel Wagering for FY 2027 (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 Improvem..	Excise Tax	TB Dev Fund	SB Dev Fund	QH Dev Fund	PH/AP/AR Dev Fund-..	Equine Drug Rese..	Higher Ed Equine Tr..	Equine Industry P..	General Fund
Churchill Downs Racetrack, ..	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	14	$1,464,210	$1,141,980	$283,127	$34,886	$1,297	($155)	$104,586	$7,321	$21,963	$10,982	$0	$0	$0	$1,464	$1,464	$2,928	$5,125
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 A..	3	$56,568	$45,533	$11,558	($408)	$43	($159)	$18,856	$0	$849	$0	$566	$0	$0	$57	$57	$113	$57
Revolutionary Racing Kentuck..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Turfway Park, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WKY Development, LLC	6	$22,784	$14,574	$4,641	$3,570	$39	($41)	$3,797	$0	$342	$0	$228	$0	$0	$23	$23	$46	$23
Grand Total	23	$1,543,561	$1,202,087	$299,326	$38,048	$1,380	($355)	$67,111	$7,321	$23,153	$10,982	$794	$0	$0	$1,544	$1,544	$3,087	$5,204

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..**	$1,554,634	$1,482,688	$61,885	$10,062	$0	$23,320	$14,827	$619	$101	$0	$777	$777	$389	$5,830
	Louisville Thor..	$710	$564	$125	$21	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	**Cumberland Run Racetrack**	$32,546	$31,150	$989	$407		$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment..	**Ellis Park Racetrack**	$681,391	$583,940	$94,888	$2,564	$0	$10,221	$5,839	$949	$26	$0	$341	$341	$170	$2,555
Keeneland As..	**Keeneland Ra..**	$1,345,215	$1,338,694	$0	$6,521	$0	$20,178	$13,387	$0	$65	$0	$673	$673	$336	$5,045
Kentucky Downs, LLC	**Kentucky Downs Racetr..**	$1,304,592	$1,255,423	$37,449	$11,720		$19,569	$12,554	$374	$117		$652	$652	$326	$4,892
Lexington Tro..	**Red Mile Racet..**	$493,243	$0	$485,975	$7,269	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentu..	**Revolutionary Racing Kentuc..**	$88,841	$79,319	$9,094	$428	$0	$1,333	$793	$91	$4	$0	$44	$44	$22	$333
Turfway Park, LLC	**Turfway Park Racetrack**	$739,339	$703,135	$31,547	$4,656	$0	$11,090	$7,031	$315	$47	$0	$370	$370	$185	$2,773
WKY Develop..	**Oak Grove Ra..**	$200,578	$174,390	$21,214	$4,974	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$6,441,089	$5,649,302	$743,166	$48,621	$0	$85,710	$54,432	$2,349	$360	$0	$2,857	$2,857	$1,429	$21,428

Pari-Mutuel Wagering for July 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	SB Dev. Fund	QH Dev. Fund	General Fund and Other	Adjusted Commission - ..	Avg. Terminal Count	Adjusted Commission - ..
Churchill Downs Rac..	**Derby City Ga..**	$208,623,142	$189,465,433	$426,393	$666	$18,723,187	$3,129,347	$1,564,674	$0	$0	$1,564,674	$15,593,840	1,243	$12,548
	Derby City Ga..	$18,501,648	$16,740,811	$44,779	$165	$1,689,788	$277,525	$138,762	$0	$0	$138,762	$1,412,264	426	$3,314
ECL Corbin, LLC	**Corbin**	$7,120,954	$6,406,632	$42,954	$88	$671,281	$106,814	$0	$71,210	$0	$35,605	$564,466	60	$9,403
	Williamsburg	$53,893,468	$48,355,931	$418,663	$1,084	$5,117,790	$808,402	$0	$538,935	$0	$269,467	$4,309,388	557	$7,742
Ellis Entertainment, LLC	**Henderson**	$25,867,356	$23,588,342	($188,506)	$360	$2,473,956	$388,010	$194,005	$0	$0	$194,005	$2,085,945	296	$7,040
	Owensboro	$54,108,229	$49,039,581	$78,901	$742	$4,983,284	$811,623	$405,812	$0	$0	$405,812	$4,171,661	588	$7,093
Kentucky Downs, LLC	**Bowling Green**	$43,234,308	$39,165,307	($51,530)	$321	$4,120,209	$648,515	$324,257	$0	$0	$324,257	$3,471,694	450	$7,718
	Franklin	$190,956,189	$173,708,285	($72,589)	$4,029	$17,316,464	$2,864,343	$1,432,171	$0	$0	$1,432,171	$14,452,121	1,284	$11,253
Lexington ..	**Red Mile**	$117,687,592	$106,681,144	$464,977	$3,946	$10,547,665	$1,765,314	$441,328	$588,438	$0	$735,547	$8,782,351	838	$10,481
Revolution..	**Sandy's Raci..**	$34,750,383	$31,382,394	$171,153	$792	$3,196,045	$521,256	$0	$0	$347,504	$173,752	$2,674,789	509	$5,255
Turfway Park, LLC	**Newport**	$35,755,074	$32,215,368	$198,126	$46	$3,340,626	$536,326	$268,163	$0	$0	$268,163	$2,804,300	450	$6,230
	Turfway Park	$72,287,111	$65,086,594	$458,837	$253	$6,741,426	$1,084,307	$542,153	$0	$0	$542,153	$5,657,119	782	$7,237
WKY Development, LLC	**Marshall Yards**	$15,846,418	$14,317,490	$34,591	$186	$1,494,150	$237,696	$0	$158,464	$0	$79,232	$1,256,454	223	$5,629
	Oak Grove	$180,083,652	$164,062,707	$65,680	$702	$15,955,500	$2,701,255	$675,314	$900,418	$0	$1,125,523	$13,254,245	1,223	$10,835
Grand Total		$1,058,715,524	$960,216,019	$2,092,430	$13,380	$96,371,370	$15,880,733	$5,986,640	$2,257,465	$347,504	$7,289,124	$80,490,637	8,929	$111,778

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..	$58,150	$452	$57,698	$872	$371	$371	$131
DK Horse, LLC dba..	$87,611	$3,464	$84,147	$1,314	$559	$559	$197
eBet Technologies	$5,613	$402	$5,212	$84	$36	$36	$13
Lien Games Racing	$226,768	$74	$226,694	$3,402	$1,446	$1,446	$510
NYRABets	$1,951,827	$145,781	$1,806,046	$29,277	$12,443	$12,443	$4,392
TVG	$8,492,132	$753,443	$7,738,689	$127,382	$54,137	$54,137	$19,107
Twinspires	$11,970,169	$1,386,742	$10,583,426	$179,553	$76,310	$76,310	$26,933
WatchandWager.c..	$6,274	$437	$5,837	$94	$40	$40	$14
Xpressbet	$3,098,829	$389,655	$2,709,174	$46,482	$19,755	$19,755	$6,972
Grand Total	$25,897,372	$2,680,450	$23,216,922	$388,461	$165,096	$165,096	$58,269

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	$16,378,057
Equine Drug Research	$4,401
Equine Industry Program	$4,516
Higher Education Program	$4,401
K. Thoroughbred Development Fund	$6,052,054
K. Standardbred Development Fund	$2,260,607
K. Quarter Horse Development Fund	$347,863
Host Track - Purses	$165,096
Host Tracks	$165,096
General Fund (See Note on Caps)	$7,374,025
Backside Improvement Fund	$7,321