Pari-Mutuel Wagering for March 2026

March 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 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	16	$1,161,113	$932,656	$222,433	$5,383	$936	($295)	$72,570	$5,806	$17,417	$8,708	$0	$0	$1,161	$1,161	$2,322	$4,064
WKY Development, LLC	4	$19,382	$15,094	$4,097	$178	$35	($22)	$4,846	$0	$291	$0	$194	$0	$19	$19	$39	$19
Grand Total	20	$1,180,495	$947,750	$226,530	$5,562	$971	($317)	$59,025	$5,806	$17,707	$8,708	$194	$0	$1,180	$1,180	$2,361	$4,083

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	$1,310,610	$1,227,243	$73,203	$10,164	$0	$19,659	$12,272	$732	$102	$0	$655	$655	$328	$4,915
	Louisville Thoroughbred Socie..	$2,787	$2,438	$349	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$51,163	$49,697	$736	$730	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$658,856	$586,852	$70,180	$1,822	$1	$9,883	$5,869	$702	$18	$0	$329	$329	$165	$2,471
Keeneland Association,..	Keeneland Racetrack	$1,285,028	$1,285,017	$0	$0	$11	$19,275	$12,850	$0	$0	$0	$643	$643	$321	$4,819
Kentucky Downs, LLC	Kentucky Downs Racetrack	$1,221,181	$1,176,598	$27,957	$16,626	$0	$18,318	$11,766	$280	$166	$0	$611	$611	$305	$4,579
Lexington Trots Breed..	Red Mile Racetrack	$847,557	$0	$837,062	$10,037	$458	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kent..	Revolutionary Racing Kentucky, LLC	$106,777	$102,530	$4,247	$0	$0	$1,602	$1,025	$42	$0	$0	$53	$53	$27	$400
Turfway Park, LLC	Turfway Park Racetrack	$947,544	$897,100	$48,382	$2,063	$0	$14,213	$8,971	$484	$21	$0	$474	$474	$237	$3,553
WKY Developmen..	Oak Grove Racetrack	$287,706	$250,150	$30,527	$6,512	$517	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$6,719,208	$5,577,625	$1,092,643	$47,954	$986	$82,950	$52,753	$2,240	$307	$0	$2,765	$2,765	$1,382	$20,737

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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..**	$227,637,174	$207,172,590	($6,939,923)	$762	$20,435,810	$3,414,558	$1,707,279	$0	$0	$1,707,279	$17,021,252	1,230	$13,841
	Derby City Ga..	$19,240,564	$17,515,989	($7,092,419)	$185	$1,776,323	$288,608	$144,304	$0	$0	$144,304	$1,487,714	438	$3,396
ECL Corbin, LLC	**Corbin**	$6,734,617	$6,079,494	$11,963	$69	$643,091	$101,019	$0	$67,346	$0	$33,673	$542,072	61	$8,896
	Williamsburg	$51,612,844	$46,768,259	($64,638)	$733	$4,908,489	$774,193	$0	$516,128	$0	$258,064	$4,134,296	452	$9,139
Ellis Entertainment, LLC	**Henderson**	$24,071,387	$21,534,240	$195,540	$336	$2,341,271	$361,071	$180,535	$0	$0	$180,535	$1,980,200	295	$6,715
	Owensboro	$49,228,402	$44,137,017	($3,542,899)	$784	$4,593,500	$738,426	$369,213	$0	$0	$369,213	$3,855,074	581	$6,633
Kentucky Downs, LLC	**Bowling Green**	$44,497,704	$40,146,561	$128,831	$405	$4,221,907	$667,466	$333,733	$0	$0	$333,733	$3,554,442	444	$8,004
	Franklin	$186,528,299	$170,481,185	($715,241)	$3,555	$16,758,799	$2,797,924	$1,398,962	$0	$0	$1,398,962	$13,960,875	1,318	$10,595
Lexington ..	**Red Mile**	$112,938,128	$102,648,215	$159,793	$4,182	$10,125,940	$1,694,072	$423,518	$564,691	$0	$705,863	$8,431,868	867	$9,730
Revolution..	**Sandy's Raci..**	$40,320,637	$36,563,013	$123,773	$1,167	$3,632,683	$604,810	$0	$0	$403,206	$201,603	$3,027,874	511	$5,923
Turfway Park, LLC	**Newport**	$42,392,789	$38,303,350	($6,917,571)	$53	$3,936,967	$635,892	$317,946	$0	$0	$317,946	$3,301,075	432	$7,650
	Turfway Park	$79,547,300	$71,927,331	($6,901,176)	$382	$7,450,762	$1,193,210	$596,605	$0	$0	$596,605	$6,257,553	773	$8,096
WKY Development, LLC	**Marshall Yards**	$16,727,542	$14,935,933	$177,398	$241	$1,613,972	$250,913	$0	$167,275	$0	$83,638	$1,363,058	231	$5,906
	Oak Grove	$168,705,580	$153,232,383	$198,060	$486	$15,274,651	$2,530,584	$632,646	$843,528	$0	$1,054,410	$12,744,068	1,223	$10,417
Grand Total		$1,070,182,968	$971,445,560	($31,178,507)	$13,340	$97,714,165	$16,052,745	$6,104,741	$2,158,969	$403,206	$7,385,829	$81,661,421	8,855	$114,942

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..	$51,029	$0	$51,029	$765	$325	$325	$115
eBet Technol..	$1,717	$894	$824	$26	$11	$11	$4
Lien Games ..	$119,744	$0	$119,744	$1,796	$763	$763	$269
NYRABets	$1,280,800	$203,448	$1,077,352	$19,212	$8,165	$8,165	$2,882
TVG	$7,541,069	$1,124,110	$6,416,959	$113,116	$48,074	$48,074	$16,967
Twinspires	$10,774,866	$1,904,900	$8,869,966	$161,623	$68,690	$68,690	$24,243
WatchandWa..	$9,195	$206	$8,989	$138	$59	$59	$21
Xpressbet	$1,931,338	$243,963	$1,687,375	$28,970	$12,312	$12,312	$4,346
Grand Total	$21,709,758	$3,477,521	$18,232,237	$325,646	$138,400	$138,400	$48,847

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	$16,479,048
Equine Drug Research	$3,945
Equine Industry Program	$3,743
Higher Education Program	$3,945
K. Thoroughbred Development Fund	$6,166,203
K. Standardbred Development Fund	$2,161,402
K. Quarter Horse Development Fund	$403,513
Host Track - Purses	$138,400
Host Tracks	$138,400
General Fund (See Note on Caps)	$7,459,496
Backside Improvement Fund	$5,806

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	58	$3,550,418	$2,670,952	$680,443	$196,763	$2,620	($360)	$61,214	$17,752	$53,256	$26,628	$0	$0	$3,550	$3,550	$7,101	$12,426
WKY Development, LLC	10	$49,942	$34,650	$10,578	$4,690	$75	($52)	$4,994	$0	$749	$0	$499	$0	$50	$50	$100	$50
Grand Total	210	$35,350,833	$26,694,821	$6,325,373	$3,340,316	$28,765	($6,954)	$168,337	$171,974	$530,262	$257,961	$9,560	$0	$35,351	$35,351	$70,702	$121,338

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..**	$12,871,009	$12,274,718	$517,906	$78,302	$83	$193,065	$122,747	$5,179	$784	$1	$6,436	$6,436	$3,218	$48,266
	Louisville Thor..	$44,082	$42,894	$1,080	$108	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	**Cumberland Run Racetrack**	$360,312	$345,318	$11,693	$3,057	$245	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment..	**Ellis Park Racetrack**	$6,528,378	$5,959,687	$547,007	$21,683	$1	$97,926	$59,597	$5,470	$217	$0	$3,264	$3,264	$1,632	$24,481
Keeneland As..	**Keeneland Ra..**	$13,701,962	$13,673,958	$0	$27,993	$11	$205,529	$136,740	$0	$280	$0	$6,851	$6,851	$3,425	$51,382
Kentucky Downs, LLC	**Kentucky Downs Racetr..**	$7,088,662	$6,731,966	$274,989	$77,338	$4,368	$106,330	$67,320	$2,750	$817	$44	$3,544	$3,544	$1,772	$26,582
Lexington Tro..	**Red Mile Racet..**	$6,653,075	$0	$6,610,492	$41,919	$664	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentu..	**Revolutionary Racing Kentuc..**	$940,439	$872,432	$64,700	$3,308	$0	$14,107	$8,724	$647	$33	$0	$470	$470	$235	$3,527
Turfway Park, LLC	**Turfway Park Racetrack**	$7,762,399	$7,455,634	$252,226	$54,538	$0	$116,436	$74,556	$2,522	$545	$0	$3,881	$3,881	$1,941	$29,109
WKY Develop..	**Oak Grove Ra..**	$2,066,399	$1,798,486	$214,790	$52,607	$517	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$58,016,716	$49,155,093	$8,494,881	$360,853	$5,888	$733,393	$469,684	$16,568	$2,676	$45	$24,446	$24,446	$12,223	$183,348

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 ..**	$1,825,017,195	$1,661,133,932	($8,459,143)	$5,137	$164,359,333	$27,375,258	$13,687,629	$0	$0	$13,687,629	$136,984,075
	Derby City ..	$144,455,018	$130,452,081	($7,474,779)	$1,443	$13,425,706	$2,166,825	$1,083,413	$0	$0	$1,083,413	$11,258,881
ECL Corbin, LLC	**Corbin**	$44,417,499	$39,891,731	$371,883	$335	$4,153,551	$666,262	$0	$444,175	$0	$222,087	$3,487,288
	Williamsbu..	$419,930,935	$379,012,052	$741,660	$6,255	$40,170,968	$6,298,964	$0	$4,199,309	$0	$2,099,655	$33,872,004
Ellis Entertainment, LLC	**Henderson**	$201,875,818	$181,575,418	$721,639	$2,625	$19,576,136	$3,028,137	$1,514,069	$0	$0	$1,514,069	$16,547,998
	Owensboro	$434,299,250	$391,578,968	($1,952,958)	$6,424	$40,626,816	$6,514,489	$3,257,244	$0	$0	$3,257,244	$34,112,327
Kentucky Downs, LLC	**Bowling Gr..**	$379,407,689	$342,059,372	$1,487,365	$3,923	$35,857,029	$5,691,115	$2,845,558	$0	$0	$2,845,558	$30,165,914
	Franklin	$1,539,205,366	$1,397,902,772	$2,413,352	$32,270	$138,856,972	$23,088,080	$11,544,040	$0	$0	$11,544,040	$115,768,892
Lexington Trots Br..	**Red Mile**	$939,050,594	$851,521,843	$3,171,623	$36,616	$84,320,525	$14,085,759	$3,521,440	$4,695,253	$0	$5,869,066	$70,234,767
Revolutionary Raci..	**Sandy's Ra..**	$320,332,516	$291,379,446	$83,791	$10,181	$28,859,097	$4,804,988	$0	$0	$3,203,325	$1,601,663	$24,054,109
Turfway Park, LLC	**Newport**	$320,023,793	$288,932,818	($6,082,532)	$564	$30,102,951	$4,800,357	$2,400,178	$0	$0	$2,400,178	$25,302,594
	Turfway Pa..	$610,332,484	$550,626,679	($5,038,669)	$2,586	$57,671,887	$9,154,987	$4,577,494	$0	$0	$4,577,494	$48,516,900
WKY Development, LLC	**Marshall Ya..**	$22,696,125	$20,290,774	$214,895	$325	$2,190,130	$340,442	$0	$226,961	$0	$113,481	$1,849,688
	Oak Grove	$1,478,967,723	$1,345,553,891	$721,995	$4,613	$132,687,229	$22,184,516	$5,546,129	$7,394,839	$0	$9,243,548	$110,502,713
Grand Total		$8,680,012,007	$7,871,911,778	($19,079,877)	$113,298	$792,858,329	$130,200,180	$49,977,193	$16,960,537	$3,203,325	$60,059,124	$662,658,149

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..	$567,011	$41,503	$525,508	$8,505	$3,615	$3,615	$1,276
eBet Technologies	$251,735	$17,317	$234,418	$3,776	$1,605	$1,605	$566
Lien Games Racing	$990,522	$21,792	$968,731	$14,858	$6,315	$6,315	$2,229
NYRABets	$13,107,766	$2,787,197	$10,320,569	$196,616	$83,562	$83,562	$29,492
TVG	$76,860,078	$16,655,151	$60,204,927	$1,152,901	$489,983	$489,983	$172,935
Twinspires	$108,115,148	$31,991,172	$76,123,975	$1,621,727	$689,234	$689,234	$243,259
WatchandWager.c..	$87,980	$10,019	$77,961	$1,320	$561	$561	$198
Xpressbet	$21,695,536	$7,150,207	$14,545,329	$325,433	$138,309	$138,309	$48,815
Grand Total	$221,675,776	$58,674,358	$163,001,418	$3,325,137	$1,413,183	$1,413,183	$498,770

Total Distributions by Account

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Total Excise Tax	$137,428,972
Total Equine Drug Research	$379,797
Total Equine Industry Program	$2,082,925
Total Higher Education Program	$379,797
K. Thoroughbred Development Fund	$50,704,838
K. Standardbred Development Fund	$16,986,666
K. Quarter Horse Development Fund	$3,206,001
Host Track - Purses	$1,413,183
Host Tracks	$1,413,183
General Fund (See Note on Caps)	$60,862,581
Backside Improvement Fund	$171,974