Pari-Mutuel Wagering for May 2026

May

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 Handle	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	19	$36,513,199	$25,305,161	$6,929,133	$4,256,746	$25,636	($3,477)	$1,921,747	$182,566	$547,698	$146,053	$0	$0	$36,513	$36,513	$73,026	$255,592
ECL Corbin, LLC	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, ..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
Keeneland Association, In..	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 Asso..	0	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentuc..	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
WKY Development, ..	9	$67,358	$49,320	$14,223	$3,818	$89	($92)	$7,484	$0	$1,010	$0	$674	$0	$67	$67	$135	$67
Grand Total	28	$36,580,557	$25,354,481	$6,943,356	$4,260,565	$25,725	($3,569)	$1,306,448	$182,566	$548,708	$146,053	$674	$0	$36,581	$36,581	$73,161	$255,660

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	$1,267,039	$1,203,409	$56,655	$6,975	$0	$19,006	$12,034	$567	$70	$0	$634	$634	$317	$4,751
	Louisville Thoroughbred Socie..	$47,538	$47,467	$71	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	Cumberland Run Racetrack	$126,717	$125,579	$959	$179	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment, LLC	Ellis Park Racetrack	$1,147,345	$1,080,437	$63,923	$2,984	$0	$17,210	$10,804	$639	$30	$0	$574	$574	$287	$4,303
Keeneland Association,..	Keeneland Racetrack	$3,612,426	$3,608,790	$0	$3,636	$0	$54,186	$36,088	$0	$36	$0	$1,806	$1,806	$903	$13,547
Kentucky Downs, LLC	Kentucky Downs Racetrack	$1,222,364	$1,169,181	$35,637	$17,546	$0	$18,335	$11,692	$356	$175	$0	$611	$611	$306	$4,584
Lexington Trots Breed..	Red Mile Racetrack	$337,648	$0	$325,402	$11,532	$714	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kent..	Revolutionary Racing Kentucky, LLC	$190,048	$174,782	$13,017	$2,249	$0	$2,851	$1,748	$130	$22	$0	$95	$95	$48	$713
Turfway Park, LLC	Turfway Park Racetrack	$1,500,509	$1,463,510	$33,645	$3,355	$0	$22,508	$14,635	$336	$34	$0	$750	$750	$375	$5,627
WKY Developmen..	Oak Grove Racetrack	$342,313	$303,726	$33,553	$4,770	$265	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$9,793,946	$9,176,880	$562,862	$53,227	$978	$134,096	$87,001	$2,029	$367	$0	$4,470	$4,470	$2,235	$33,524

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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..**	$228,365,294	$207,882,641	($1,263,362)	$556	$20,455,777	$3,425,479	$913,461	$0	$0	$2,512,018	$17,030,297	1,248	$13,651
	Derby City Ga..	$18,672,728	$16,901,027	($158,641)	$173	$1,706,961	$280,091	$74,691	$0	$0	$205,400	$1,426,870	435	$3,282
ECL Corbin, LLC	**Corbin**	$6,573,005	$5,907,047	$41,035	$73	$624,850	$98,595	$0	$40,128	$0	$58,468	$526,255	61	$8,641
	Williamsburg	$58,901,772	$52,959,502	$322,738	$882	$5,618,650	$883,527	$0	$366,741	$0	$516,786	$4,735,123	559	$8,471
Ellis Entertainment, LLC	**Henderson**	$24,190,068	$21,802,367	$53,525	$346	$2,333,829	$362,851	$96,760	$0	$0	$266,091	$1,970,978	283	$6,974
	Owensboro	$53,751,294	$48,803,747	($29,396)	$761	$4,976,182	$806,269	$215,005	$0	$0	$591,264	$4,169,912	591	$7,055
Kentucky Downs, LLC	**Bowling Green**	$47,436,966	$42,944,939	$40,492	$361	$4,451,174	$711,554	$189,748	$0	$0	$521,807	$3,739,619	449	$8,332
	Franklin	$200,142,258	$181,457,903	$707,907	$3,773	$17,972,675	$3,002,134	$800,569	$0	$0	$2,201,565	$14,970,541	1,281	$11,690
Lexington ..	**Red Mile**	$121,489,335	$110,097,565	$449,871	$4,480	$10,937,420	$1,822,340	$242,979	$386,354	$0	$1,193,007	$9,115,080	841	$10,832
Revolution..	**Sandy's Raci..**	$39,700,242	$35,812,413	$305,529	$788	$3,581,512	$595,504	$0	$0	$397,002	$198,501	$2,986,008	518	$5,760
Turfway Park, LLC	**Newport**	$38,073,631	$34,518,245	$9,347	$54	$3,548,509	$571,104	$152,295	$0	$0	$418,810	$2,977,405	453	$6,572
	Turfway Park	$79,374,948	$71,663,097	$341,312	$267	$7,370,272	$1,190,624	$317,500	$0	$0	$873,124	$6,179,647	783	$7,890
WKY Development, LLC	**Marshall Yards**	$16,297,832	$14,686,286	($956,471)	$168	$1,557,884	$244,467	$0	$101,712	$0	$142,756	$1,313,417	223	$5,900
	Oak Grove	$183,978,187	$167,475,059	$57,912	$531	$16,444,685	$2,759,673	$367,956	$569,364	$0	$1,822,352	$13,685,013	1,190	$11,503
Grand Total		$1,116,947,557	$1,012,911,837	($78,202)	$13,214	$101,580,380	$16,754,213	$3,370,964	$1,464,299	$397,002	$11,521,949	$84,826,167	8,914	$116,553

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..	$114,095	$405	$113,690	$1,711	$727	$727	$257
eBet Technologies	$10,668	$3,426	$7,242	$160	$68	$68	$24
Lien Games Racing	$110,992	$0	$110,992	$1,665	$708	$708	$250
NYRABets	$3,013,261	$1,533,889	$1,479,372	$45,199	$19,210	$19,210	$6,780
TVG	$19,999,106	$11,379,640	$8,619,466	$299,987	$127,494	$127,494	$44,998
Twinspires	$49,200,528	$35,839,775	$13,360,753	$738,008	$313,653	$313,653	$110,701
WatchandWager.c..	$24,148	$8,496	$15,653	$362	$154	$154	$54
Xpressbet	$3,878,214	$2,410,823	$1,467,391	$58,173	$24,724	$24,724	$8,726
Grand Total	$76,351,012	$51,176,454	$25,174,558	$1,145,265	$486,738	$486,738	$171,790

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	$18,582,283
Equine Drug Research	$41,050
Equine Industry Program	$75,396
Higher Education Program	$41,050
K. Thoroughbred Development Fund	$3,604,018
K. Standardbred Development Fund	$1,467,001
K. Quarter Horse Development Fund	$397,370
Host Track - Purses	$486,738
Host Tracks	$486,738
General Fund (See Note on Caps)	$11,982,922
Backside Improvement Fund	$182,566

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, ..	64	$50,946,590	$35,607,233	$9,680,241	$5,627,135	$38,974	($6,993)	$796,040	$254,733	$764,199	$232,650	$0	$0	$50,947	$50,947	$101,893	$327,762
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.	32	$34,331,049	$26,607,821	$5,710,257	$3,961,063	$29,539	($3,595)	$1,072,845	$171,655	$514,966	$257,483	$0	$0	$34,331	$34,331	$68,662	$120,159
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	27	$150,390	$109,782	$31,901	$8,658	$214	($165)	$5,570	$0	$2,256	$0	$1,504	$0	$150	$150	$301	$150
Grand Total	266	$94,916,037	$69,255,877	$17,227,306	$10,336,219	$76,352	($14,853)	$356,827	$469,298	$1,423,741	$554,498	$10,565	$0	$94,916	$94,916	$189,832	$479,014

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..**	$15,627,319	$14,904,770	$632,001	$90,465	$83	$234,410	$149,048	$6,320	$905	$1	$7,814	$7,814	$3,907	$58,602
	Louisville Thor..	$102,401	$100,576	$1,261	$128	$436	$0	$0	$0	$0	$0	$0	$0	$0	$0
ECL Corbin, LLC	**Cumberland Run Racetrack**	$544,630	$526,488	$14,014	$3,886	$245	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ellis Entertainment..	**Ellis Park Racetrack**	$8,336,815	$7,633,166	$677,146	$25,764	$739	$125,052	$76,332	$6,771	$265	$7	$4,168	$4,168	$2,084	$31,263
Keeneland As..	**Keeneland Ra..**	$19,296,317	$19,261,890	$0	$32,786	$1,641	$289,445	$192,619	$0	$344	$16	$9,648	$9,648	$4,824	$72,361
Kentucky Downs, LLC	**Kentucky Downs Racetr..**	$9,303,442	$8,855,070	$335,725	$109,104	$4,368	$139,552	$88,551	$3,357	$1,126	$44	$4,652	$4,652	$2,326	$34,888
Lexington Tro..	**Red Mile Racet..**	$7,422,370	$0	$7,357,696	$62,526	$2,148	$0	$0	$0	$0	$0	$0	$0	$0	$0
Revolutionary Racing Kentu..	**Revolutionary Racing Kentuc..**	$1,213,136	$1,126,297	$81,236	$5,586	$16	$18,197	$11,263	$812	$56	$0	$607	$607	$303	$4,549
Turfway Park, LLC	**Turfway Park Racetrack**	$10,160,128	$9,773,049	$324,993	$61,002	$1,084	$152,402	$97,730	$3,250	$621	$11	$5,080	$5,080	$2,540	$38,100
WKY Develop..	**Oak Grove Ra..**	$2,631,752	$2,287,728	$272,651	$68,169	$3,204	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total		$74,638,310	$64,469,035	$9,696,722	$459,414	$13,964	$959,057	$615,542	$20,511	$3,318	$79	$31,969	$31,969	$15,984	$239,764

Pari-Mutuel Wagering for FY 2026 (YTD)

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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 ..**	$2,273,351,074	$2,069,019,066	($9,424,786)	$6,381	$204,472,302	$34,100,266	$16,099,668	$0	$0	$18,000,598	$170,372,036
	Derby City ..	$181,841,364	$164,360,367	($7,637,945)	$1,765	$16,843,402	$2,727,620	$1,284,695	$0	$0	$1,442,925	$14,115,782
ECL Corbin, LLC	**Corbin**	$56,758,353	$51,005,685	$428,459	$470	$5,323,739	$851,375	$0	$541,981	$0	$309,394	$4,472,364
	Williamsbu..	$533,720,396	$481,382,109	$1,347,774	$7,761	$50,982,752	$8,005,806	$0	$5,114,927	$0	$2,890,879	$42,976,946
Ellis Entertainment, LLC	**Henderson**	$249,006,384	$224,083,955	$801,301	$3,318	$24,117,810	$3,735,096	$1,768,178	$0	$0	$1,966,918	$20,382,714
	Owensboro	$536,500,625	$484,266,909	($1,863,755)	$8,014	$50,049,456	$8,047,509	$3,803,777	$0	$0	$4,243,732	$42,001,947
Kentucky Downs, LLC	**Bowling Gr..**	$468,205,972	$422,398,809	$1,571,607	$4,652	$44,230,905	$7,023,090	$3,317,895	$0	$0	$3,705,195	$37,207,816
	Franklin	$1,915,463,840	$1,738,769,111	$4,006,974	$39,332	$172,648,421	$28,731,958	$13,550,238	$0	$0	$15,181,720	$143,916,464
Lexington Trots Br..	**Red Mile**	$1,172,942,220	$1,063,503,624	$4,073,397	$45,000	$105,320,215	$17,594,133	$4,147,027	$5,643,619	$0	$7,803,488	$87,726,081
Revolutionary Raci..	**Sandy's Ra..**	$396,432,873	$360,312,269	$383,987	$11,954	$35,724,663	$5,946,493	$0	$0	$3,964,329	$1,982,164	$29,778,169
Turfway Park, LLC	**Newport**	$395,817,405	$357,575,237	($6,883,377)	$667	$37,156,110	$5,937,261	$2,809,630	$0	$0	$3,127,631	$31,218,849
	Turfway Pa..	$762,051,141	$687,706,506	($5,426,822)	$3,089	$71,765,573	$11,430,767	$5,389,574	$0	$0	$6,041,193	$60,334,806
WKY Development, LLC	**Marshall Ya..**	$54,206,139	$49,024,900	($1,036,546)	$632	$5,207,189	$813,092	$0	$480,795	$0	$332,297	$4,394,097
	Oak Grove	$1,834,067,554	$1,669,518,828	$157,727	$5,634	$164,385,370	$27,511,013	$6,496,984	$8,819,811	$0	$12,194,219	$136,874,357
Grand Total		$10,830,365,338	$9,822,927,373	($19,502,008)	$138,670	$988,227,907	$162,455,480	$58,667,665	$20,601,133	$3,964,329	$79,222,353	$825,772,427

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..	$747,317	$62,201	$685,116	$11,210	$4,764	$4,764	$1,681
eBet Technologies	$274,374	$26,578	$247,797	$4,116	$1,749	$1,749	$617
Lien Games Racing	$1,276,974	$54,214	$1,222,760	$19,155	$8,141	$8,141	$2,873
NYRABets	$17,997,718	$5,262,090	$12,735,629	$269,966	$114,735	$114,735	$40,495
TVG	$109,786,273	$34,411,475	$75,374,798	$1,646,794	$699,887	$699,887	$247,019
Twinspires	$180,055,274	$82,545,635	$97,509,639	$2,700,829	$1,147,852	$1,147,852	$405,124
WatchandWager.c..	$124,659	$20,614	$104,045	$1,870	$795	$795	$280
Xpressbet	$28,255,861	$11,387,371	$16,868,490	$423,838	$180,131	$180,131	$63,576
Grand Total	$338,518,450	$133,770,176	$204,748,274	$5,077,777	$2,158,055	$2,158,055	$761,667

Total Distributions by Account

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Total Excise Tax	$172,556,055
Total Equine Drug Research	$446,885
Total Equine Industry Program	$2,205,816
Total Higher Education Program	$446,885
K. Thoroughbred Development Fund	$59,837,706
K. Standardbred Development Fund	$20,632,208
K. Quarter Horse Development Fund	$3,967,647
Host Track - Purses	$2,158,055
Host Tracks	$2,158,055
General Fund (See Note on Caps)	$80,702,798
Backside Improvement Fund	$469,298