

Florida Department of
**Business &
Professional
Regulation**

License efficiently. Regulate fairly.

Division of Pari-Mutuel Wagering 78th Annual Report Fiscal Year 2008-2009

Charlie Crist
Governor

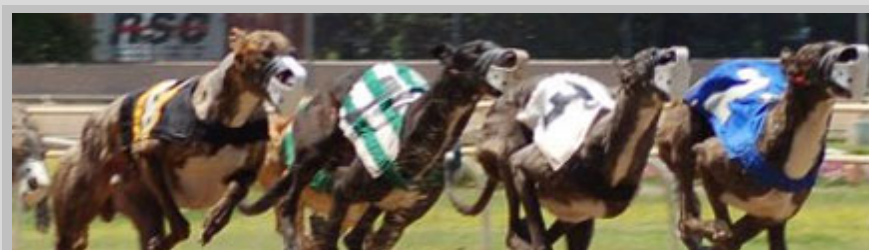
Charlie Liem
Interim Secretary

Milton Champion
Director

1940 North Monroe Street
Tallahassee, Florida 32399

Ph: 850-488-9130

www.MyFlorida.com/dbpr



**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 DIVISION OF PARI-MUTUEL WAGERING
 COMPREHENSIVE ANNUAL REPORT
 FISCAL YEAR ENDING JUNE 30, 2009
 www.MyFlorida.com/dbpr**

INTRODUCTORY SECTION

Overview and Explanation of Report Terminology	2
Division Overview.....	3
Events Shaping the 2007/2008 Racing/Gaming Season in Florida	6

STATISTICAL SECTION

Pari-Mutuel Statistical Data

Fiscal Years Comparative Data	7
Graphs - Historical Pari-Mutuel Wagering Activity.....	8
Components of Pari-Mutuel Handle From Performances	11
Total State Revenue From Performances	12
Total Regular and Charity/Scholarship Handle.....	13
Total Intertrack Wagering Handle by Guest.....	14
Charity and Scholarship Performances, Racing Scholarship Trust Fund, and Abandoned Winning Tickets.....	16

Cardroom Statistical Data

Cardroom Comparative Data.....	17
Components of Cardroom Revenue by Association.....	18

Slot Statistical Data

Slot Comparative Data.....	19
Revenue per Machine Compared to Average Number of Machines by Month.....	20

DATA BY ASSOCIATION/FACILITY

Pari-Mutuel Facilities Map by Permit Type.....	21
Contact and Operating Information by Association/Facility.....	22
Promotional Programs for Florida Bred Horses.....	30
Drug Positives Statistical Data.....	31

FINANCIAL STATEMENTS

Summary of State Revenue from Cardroom, Pari-Mutuel, and Slot Activities.....	32
Balance Sheet - Special Revenue Fund.....	33
Statement of Revenue, Expenditures & Changes in Fund Balance - Budget & Actual – Special Revenue Fund.....	34

CARDROOM, PARI-MUTUEL, AND SLOT STATUTE MATRIX

Summary of Cardroom and Pari-Mutuel Handle Distribution	35
Summary of Slot Distribution.....	38

INTRODUCTION

OVERVIEW

This annual report encompasses the fiscal year, which began July 1, 2008, and ended June 30, 2009. This is the 78th annual report in the series. The first annual report was issued for Fiscal Year 1931/1932, the initial year of legalized pari-mutuel wagering. In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade counties. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is also the only state in the United States where live jai alai games are conducted. Currently, there are 26 pari-mutuel facilities located throughout the state. This annual report, which is required by Florida law, is intended to inform the Governor, the Legislature, the industry, and other interested parties of wagering activities at authorized pari-mutuel facilities. The report is organized into five primary sections:

1. **Introductory Section** - An overview of the Division of Pari-Mutuel Wagering, and a report of events that occurred impacting the division's oversight of facilities or events that effected the operation of facilities.
2. **Statistical Section** – Details various cardroom, pari-mutuel, and slot statistical data by individual racing association or fronton.
3. **Data by Association/Facility** – Includes map showing location of each association/facility, contact and operating information by association/facility, promotional programs for Florida-bred horses, and drug positives statistical data.
4. **Financial Section** - Official financial statements of the Division of Pari-Mutuel Wagering.
5. **Statute Matrix** - A table that summarizes the statutes regarding the taxes and fees applicable to pari-mutuel wagering and cardroom activity. It also includes a summary of the statutes regarding the taxes, fees, fines, and penalties with respect to slot machine gaming.

EXPLANATION OF REPORT TERMINOLOGY

Florida law requires intertrack wagers to be combined with the wagering pools of the host or the broadcasting Florida track or fronton. The law also requires that the host take-out on intertrack wagers be the same as for on-track wagers; however, the distribution of the take-out may be different. The tax structure for on-track and intertrack wagering is explained in more detail in the (Statute Matrix) section.

For purposes of this report, on-track schedules include wagering and attendance statistics as compiled on-track for the facility at which a live race or game is being conducted, or a race or game broadcast from out-of-state to the facility. For a host pari-mutuel facility, the on-track statistics exclude intertrack wagering data for wagers and attendance at guest tracks or frontons and also exclude wagers which are taken at the facility, if it is functioning as a guest permitholder receiving intertrack broadcasts. Some permitholders do not broadcast races or games to other Florida permitholders.

Schedules of intertrack wagering included in this report are compiled for each host permitholder. These schedules reflect combined wagering statistics for all guest facilities which received broadcasts and conducted wagering which was included in the wagering pools of the host. For host permitholders, a summary of intertrack handle components for each guest is shown in the (Statistical) section of this report. The schedules of intertrack wagering also include data on wagers collected at intertrack locations on races or games which were imported from out-of-state and rebroadcast to intertrack locations by the Florida host.

THE DIVISION OF PARI-MUTUEL WAGERING

The Division of Pari-Mutuel Wagering is a program area of the Department of Business and Professional Regulation within the Executive Branch of Florida's government. The division is charged with regulating Florida's pari-mutuel, cardroom, and slot machine gaming, industries, as authorized by Chapters 550, 551, and 849, Florida Statutes, as well as collecting and safeguarding associated revenues due to the state. Authorized pari-mutuel events include horse racing, harness racing, greyhound racing, and jai alai. Pari-Mutuel Wagering was originally authorized by the Legislature in 1931. Since that time, the division has since evolved from a racing commission into a professional regulatory organization overseeing a complex and dynamic industry located throughout the state.

OFFICE OF THE DIRECTOR

The Office of the Director provides leadership, oversight, and administration of the five functional areas within the division. Specific responsibilities include budget planning, rule promulgation, policy development, legislative analysis of proposed legislation, strategic planning, fleet management, staff development, and enforcement of administrative actions. Additionally, the Office of the Director ensures that all areas of the division operate in a cooperative effort to ensure efficient regulatory oversight of the industry.

The division's structure includes five functional areas which act under the management of the Office of the Director. These functional areas include Revenue and Financial Analysis, Auditing, Operations, Investigations, and Slot Operations. Each area focuses on a different aspect of regulation within the cardroom, pari-mutuel, and slot machine gaming industry in an effort to protect state revenues and maintain the public's confidence in the integrity of the wagering activity.

OFFICE OF AUDITING

The Auditing staff is responsible for conducting various audits to ensure the integrity of wagering activity and protect the wagering public by ensuring that cardroom, pari-mutuel, and slot machine wagering is conducted in compliance with the Florida Statutes and Florida Administrative Code. Such compliance issues include: pari-mutuel broadcast exchanges, verification that takeout/commissions are consistent with notification requirements, interstate wagering restrictions, identification of fraudulent activity, verification that statutory accounting procedures are utilized, overseeing the commingling of wagering pools, transmission of pari-mutuel information, proper payments to winning pari-mutuel patrons, processing certain complaints, and approving totalisator security plans and software upgrades. Additionally, auditing maintains primary oversight for cardroom operations, which includes auditing internal control procedures, reviewing tournament or promotional proposals, auditing jackpot accounts, monitoring daily operations, and coordinating inspections.

During Fiscal Year 2008/2009, the Auditing staff conducted reviews for 72,693 races/games and associated wagering pools, 18 greyhound purse audits, 21 greyhound adoption proceeds audits, 25 mutuels audits, 26 escheat audits, 21 cardroom audits, 6 slot audits, 2 breeders' awards audits, 18 facility inspections, and 25 totalisator system malfunction reports.

OFFICE OF OPERATIONS

All individuals and businesses who work or conduct business at a racetrack, fronton, cardroom, or slot machine facility and who have access to money wagered, restricted areas, and/or racing animals, must obtain an occupational license issued by the division. Every racing and cardroom occupational licensee is fingerprinted upon initial licensure and every five years thereafter. Also, every slot machine occupational licensee is fingerprinted upon initial licensure and every three years thereafter. Each set of fingerprints are submitted electronically to the Florida Department of Law Enforcement and Federal Bureau of Investigation for processing. During Fiscal Year 2008/2009, Operations' Licensing Section processed 24,291 occupational license applications for businesses and individuals, of which 3,119 were related to cardroom operations, 19,596 were related to racing operations, and 1,576 were related to slot machine operations. The Office of Operations is also responsible for the issuance of all pari-mutuel permitholder Annual Operating Dates Licenses, Cardroom Operator Licenses, and Slot Machine Licenses to authorized facilities.

The Office of Operations is also responsible for ensuring that the day-to-day operation of races and games are conducted in accordance with Florida's pari-mutuel statutes and rules. The State Stewards monitor each race/game, and conduct inquiries and hearings for alleged violations of the state pari-mutuel statutes and rules. The Stewards and Hearing Officers issued 241 rulings, assessed fines totaling \$50,765, and suspended 105 individual occupational licenses for alleged violations in Fiscal Year 2008/2009.

Operations' staff collects urine and blood samples from racing animals which are sent to the University of Florida, College of Veterinary Medicine Racing Laboratory for analysis. The Racing Laboratory performs its services under an annual contract with the division. State veterinarians and veterinary assistants collected 101,767 samples that included: 83,098 greyhound urine samples, 18,666 horse urine and blood samples, and 3 investigative samples during Fiscal Year 2008/2009. There were 167 positive findings of impermissible substances in the samples collected.

OFFICE OF INVESTIGATIONS

The Investigations' staff examines statutory and rule violations that occur in cardroom, pari-mutuel, and slot machine gaming industry, as well as drug positives identified by the University of Florida, College of Veterinary Medicine Racing Laboratory. The investigations vary in complexity from investigating falsified license applications and animal cruelty, to the use of performance altering medications and/or illegal substances during races. An investigative case may result in issuance of administrative fines, penalties or hearings before the division director or a designated hearing officer, or referrals to either regulatory or law enforcement agencies for criminal prosecution. During Fiscal Year 2008/2009, there were 454 investigations conducted, including 18 drug positives and 124 slot related cases.

The Investigations' staff also conducts background examinations of potential permitholders. This involves an in-depth review of the applicants' personal and financial records in order to insure compliance with Sections 550.054, 550.1815 and 849.086, of the Florida Statutes. In addition, the Investigations' staff conducted 3,485 in-depth inspections of pari-mutuel facilities and slot machine facilities, including cardroom, greyhound kennels and horse stables; both prior to opening as well as throughout the operating year.

OFFICE OF SLOT OPERATIONS

The Slot Operations' staff is responsible for overseeing state personnel located at each of the three pari-mutuel facilities in Broward County that have slot machine gaming. To ensure the integrity of slot machine gaming activity, the Slot Operations' staff oversees the day-to-day operations at the slot machine facilities, performs daily revenue reconciliations, verifies that every slot machine has been certified by an independent testing lab, issues slot machine occupational licenses to individuals, and ensures slot machine gaming activity is in compliance with the requirements of Chapter 551, Florida Statutes, Chapter 61D-14, Florida Administrative Code, as well as the internal controls of the individual facilities.

During Fiscal Year 2008/2009, the Slot Operations' staff completed 1,765 inspections. Of those, 346 items were found to be non-compliant of which 81 were turned over to Investigations and to the Department's Office of the General Counsel for formal proceedings. Slot machine facilities were notified of 314 observations so that appropriate internal action including employee disciplinary action, advanced training and/or re-training of facility personnel could occur. There were 155 individual and facility Consent Orders issued at the regional level totaling \$5,350 in fines or final warning notices.

There were 179 shipments of authorized slot machines and components, which required the verification of 3,424 parts. The Slot Operations' staff authorized and participated in 4,708 slot machine conversions, denomination and/or game theme changes, slot machine relocations, and other related slot machine changes.

OFFICE OF REVENUE AND FINANCIAL ANALYSIS

The Revenue and Financial Analysis staff is responsible for safeguarding and accounting for state revenues in accordance with Florida Statutes, and Florida Administrative Code, as it relates to cardroom, pari-mutuel, and slot gaming activities. The staff develops revenue projections for the Revenue Estimating Conferences, maintains cashflow statements for timely transfer to the state General Revenue Fund and to the Education Enhancement Trust Fund, provides oversight of the division's budget, develops the annual report, and determines fiscal impacts on proposed legislation impacting the industry.

During Fiscal Year 2008/2009, \$144,557,613 in state revenues pertaining to cardroom, pari-mutuel, and slot machine gaming were collected. The Revenue and Financial Analysis staff also reconciled 666 permitholder monthly remittance reports, conducted 26 charity day audits and 31 uniform annual report audits. The Revenue and Financial Analysis staff compiles statistical information for cardroom, pari-mutuel, and slot machine gaming, and performs analyses requested by the department, the Executive Office of the Governor, the Legislature, and industry.

Events Shaping the 2008/2009 Racing/Gaming Season in Florida

- In January 2009, the comprehensive, higher standard internal control and surveillance requirements for cardrooms went into effect. All cardroom internal controls have been increased and re-evaluated, and all cardrooms throughout the state were inspected to ensure compliance with the new procedural requirements. Through the internal control review process, several cardrooms have implemented a new poker game, "3 card poker" which was reviewed and approved by the division.
- During Fiscal Year 2008/2009, the division began collecting urine samples from racing greyhounds pre-race instead of post-race at the majority of greyhound pari-mutuel facilities in Florida. This procedural change reduced the "Quantity Not Sufficient" (QNS) percentage rate from 54.33% to 31.01%, which allowed more samples sent to the racing laboratory to be analyzed for impermissible substances.
- On December 30, 2008, the division revised Rule 61D-6.008 Permitted Medications for Horses, Florida Administrative Code, to establish threshold levels for androgenic-anabolic steroids found in urine samples collected from racing horses. The division allowed a 90-day grace period beginning December 30, 2008, through March 30, 2009, to allow trainers to wean their horses off steroids before enforcing penalties. During the 90-day grace period, trainers whose horse(s) tested positive for steroids were given a warning letter issued by the division.
- Also on December 30, 2008, the division created Rule 61D-2.002 Toe Grabs, Florida Administrative Code. This rule prohibits toe grabs with a height greater than two millimeters, bends, jar calks, stickers, and any other traction device worn on the front shoes of thoroughbred racehorses while racing or training on all racing surfaces at a pari-mutuel facility in Florida.
- There continues to be a renewed interest in permits to operate quarter horse facilities. Quarter horse permits for Debary Real Estate Holding, Gretna Racing L.L.C., South Florida Racing D/B/A Hialeah Park, and South Marion Real Estate Holding L.L.C., were issued during Fiscal Year 2008/2009. During the fiscal year, the division has had as many as five quarter horse permitholder applications under review.
- Section 550.615(6), Florida Statutes, was declared unconstitutional. This change increases the tax on intertrack handle for certain permitholders in the market area of the South Florida thoroughbred permitholders.

STATISTICAL SECTION

FISCAL YEARS COMPARATIVE DATA

Beginning with the 1931/1932 Fiscal Year, the state began collecting taxes on pari-mutuel wagering. In most recent years, pari-mutuel handle has steadily declined. During that initial year, the pari-mutuel industry operated 462 racing days in Florida, which resulted in state revenue of \$737,301; total paid attendance of 1,157,161; and total pari-mutuel handle of \$17,365,424.

Since Fiscal Year 1931/1932, approximately \$69.5 billion in pari-mutuel handle wagered resulted in \$4.3 billion in state revenue. This fiscal year, total handle was roughly \$1.1 billion, and state revenue was \$19.8 million from 4,364 cumulative operating days.

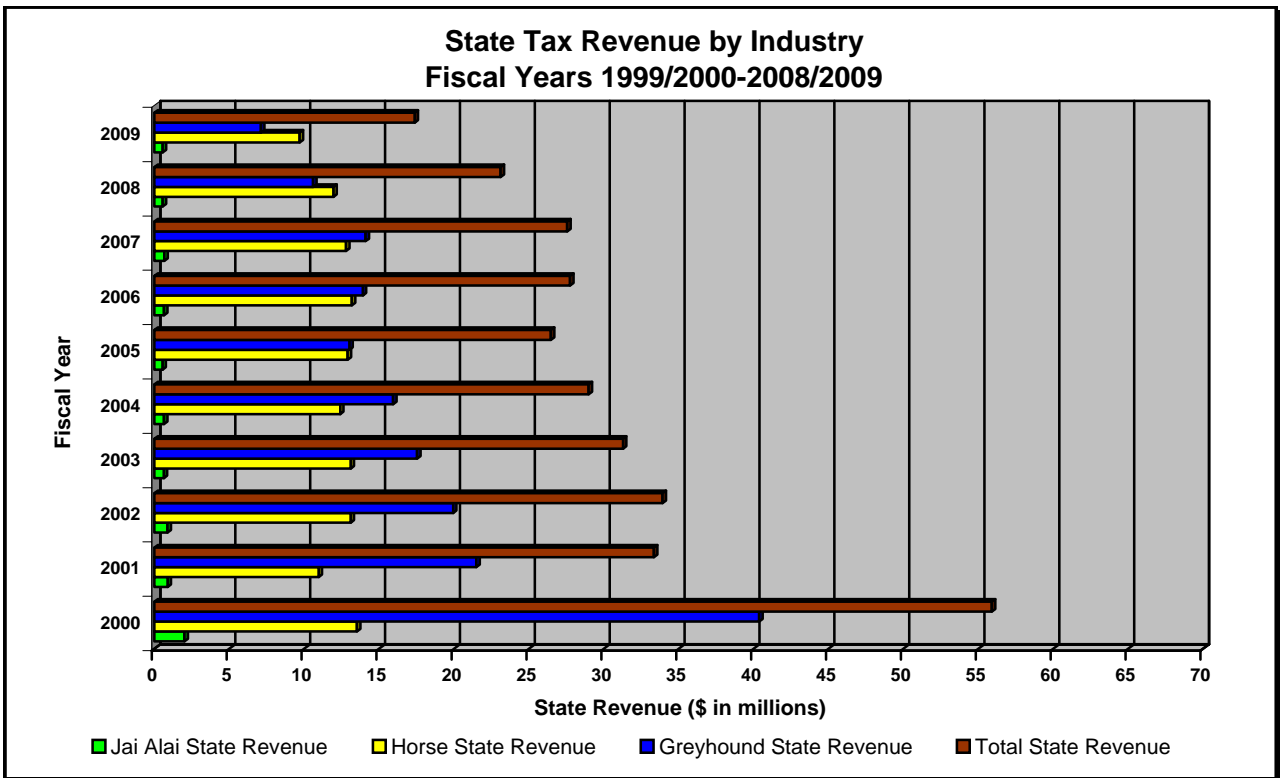
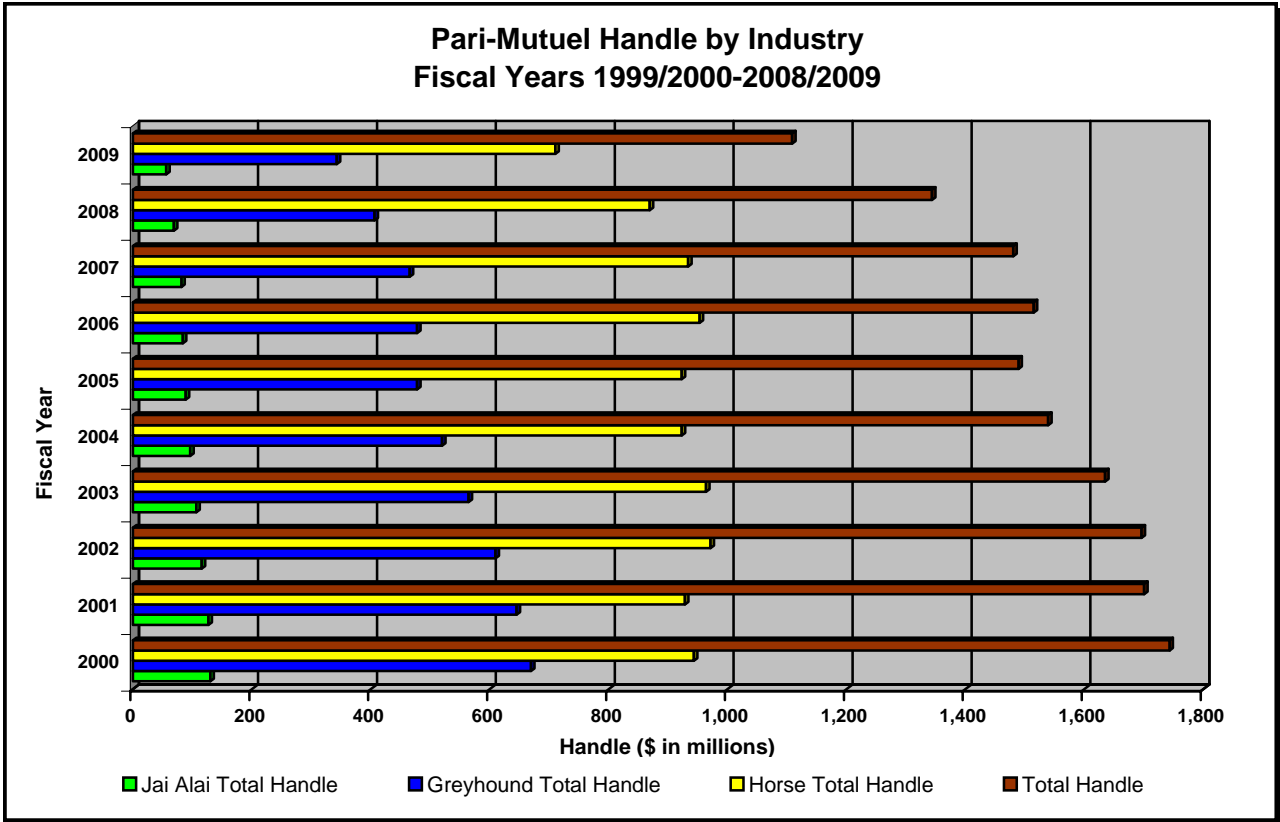
Over the last ten years, pari-mutuel wagering has experienced a 36.4 percent decline in handle, and total state revenue has decreased 66.9 percent; along with a 6.6 percent decrease in the number of racing days. Shown below is a summary of pari-mutuel handle and state revenue for Fiscal Years 1999/2000 through 2008/2009.

PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

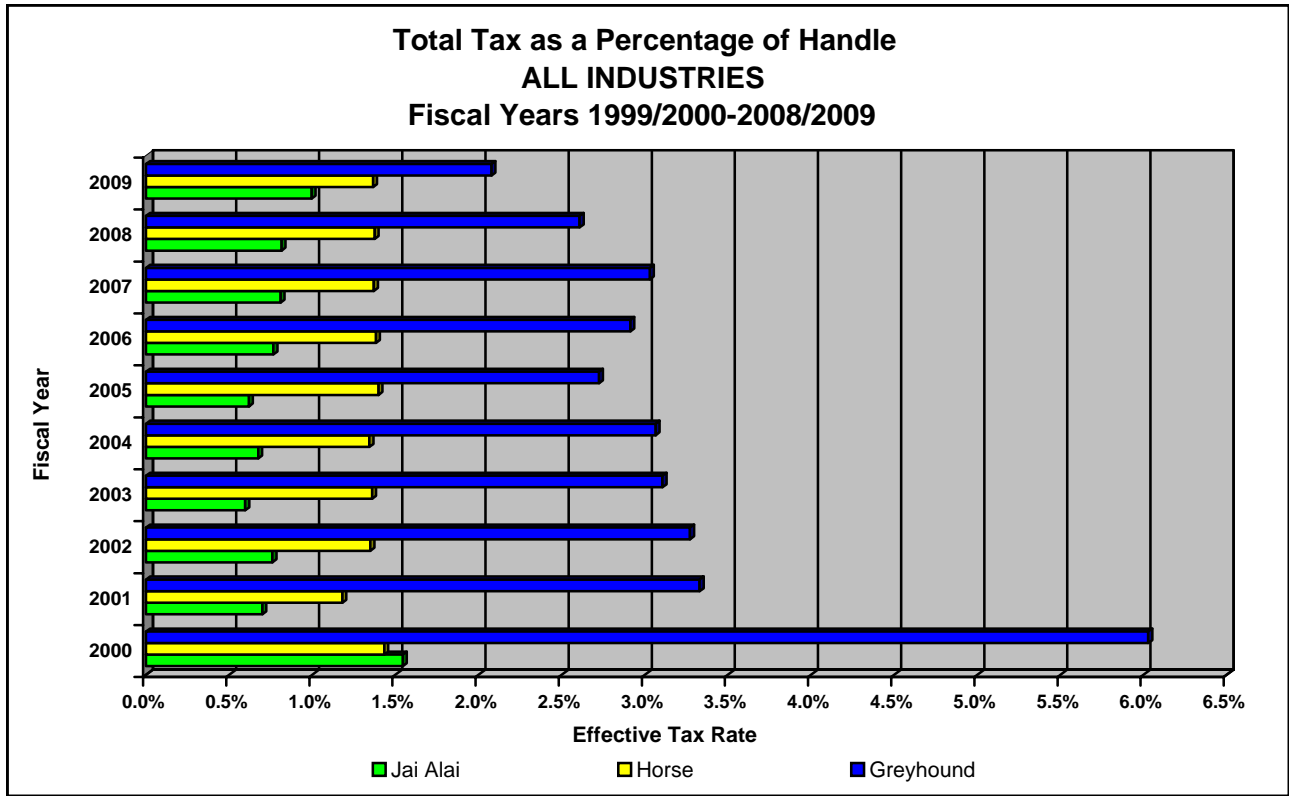
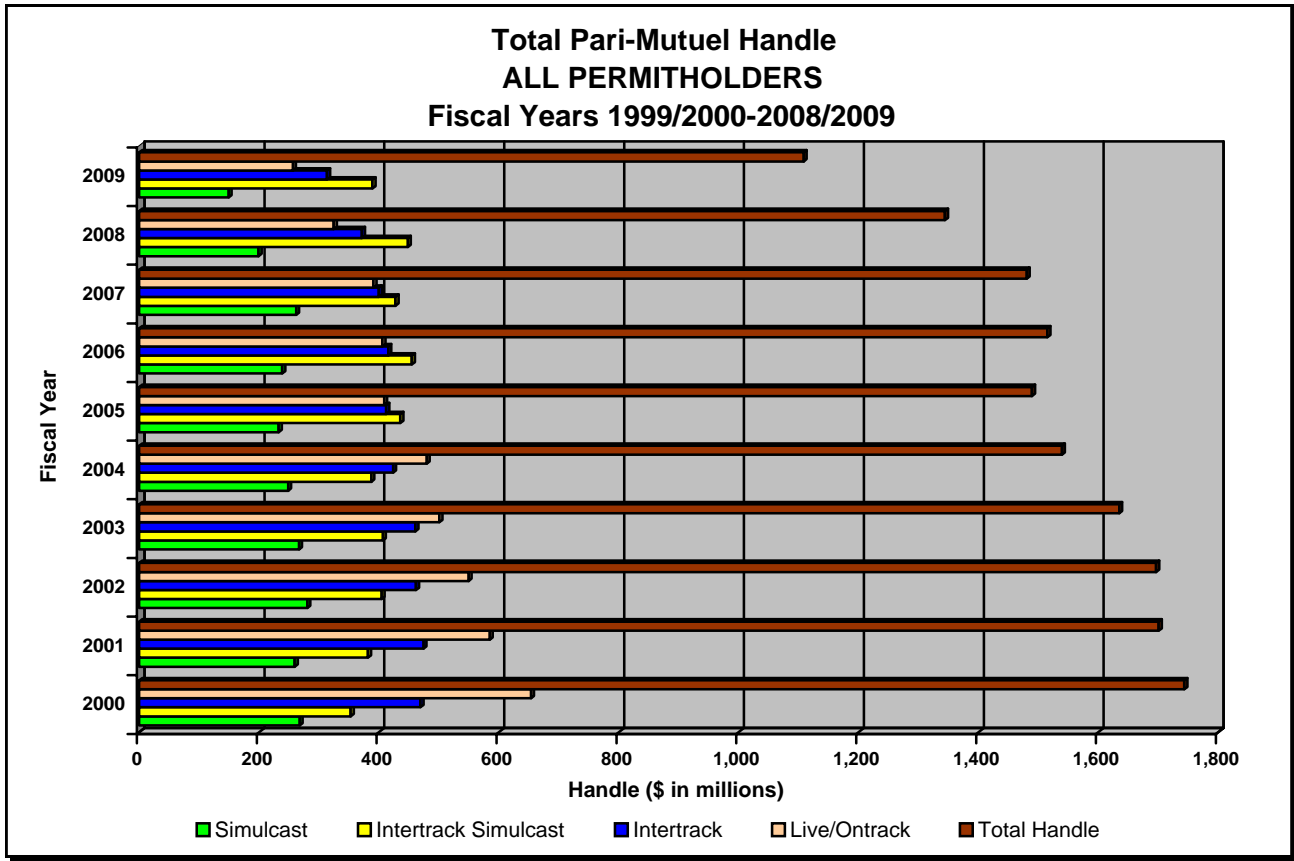
<i>Fiscal Year</i>	<i>Number of Racing Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>Total State Revenue⁽¹⁾</i>	<i>State Revenue as a Percent of Handle</i>
1999/2000	4,674	3,437,073	\$1,743,358,947	\$59,785,130	3.43%
2000/2001	4,592	3,040,755	\$1,700,704,003	\$36,819,451	2.17%
2001/2002	4,614	2,836,869	\$1,696,360,808	\$37,114,026	2.19%
2002/2003	4,365	2,742,429	\$1,634,786,514	\$34,335,380	2.10%
2003/2004	4,459	2,804,583	\$1,539,122,995	\$34,218,813	2.22%
2004/2005	4,424	2,135,044	\$1,489,330,477	\$33,199,857	2.23%
2005/2006	4,993	2,066,192	\$1,514,758,761	\$35,178,969	2.32%
2006/2007	5,592	2,351,126	\$1,480,427,370	\$30,214,151	2.04%
2007/2008	4,857	1,419,748	\$1,343,912,504	\$25,657,727	1.91%
2008/2009	4,364	722,699	\$1,108,401,006	\$19,814,027	1.79%

(1) Beginning 2006/2007, this figure includes state revenue from pari-mutuel performances and other state revenue, and does not include state revenue from cardroom and slot operations.

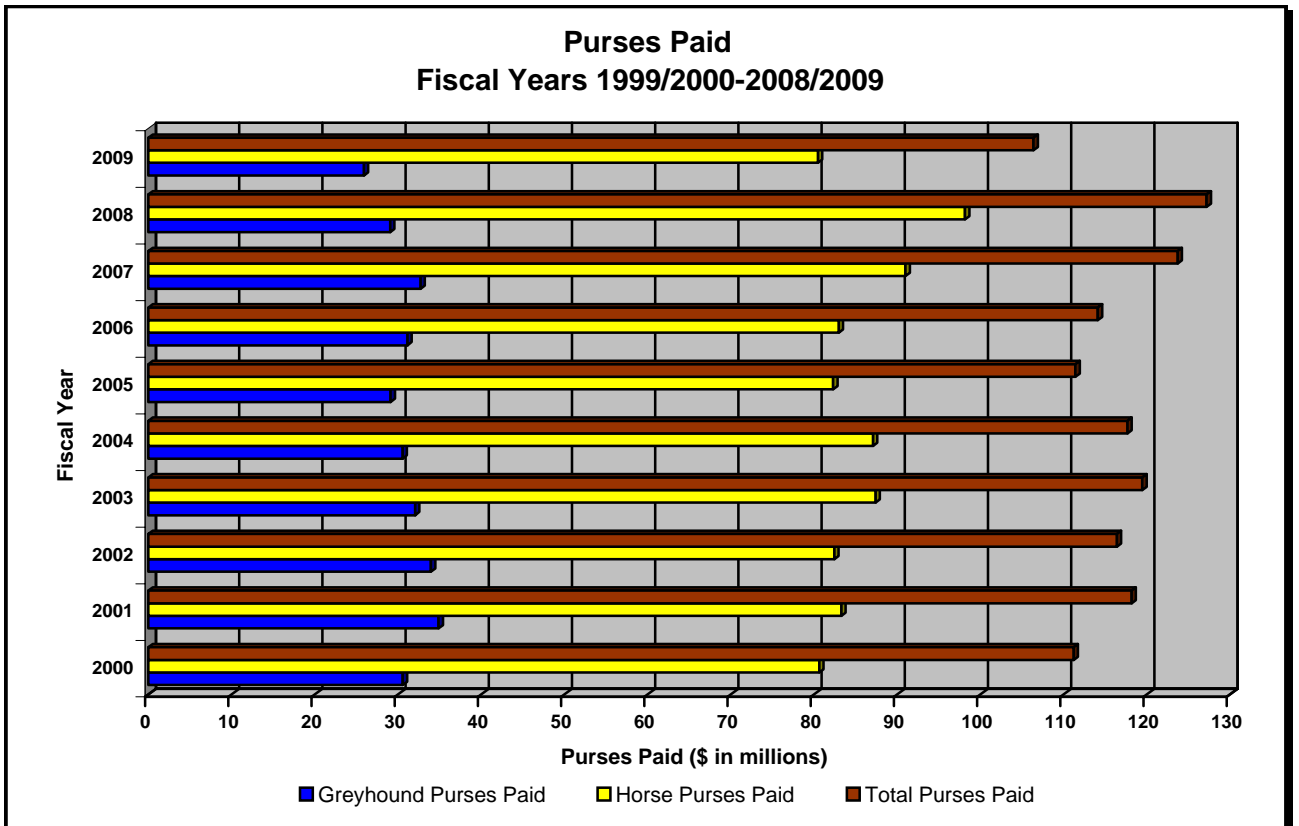
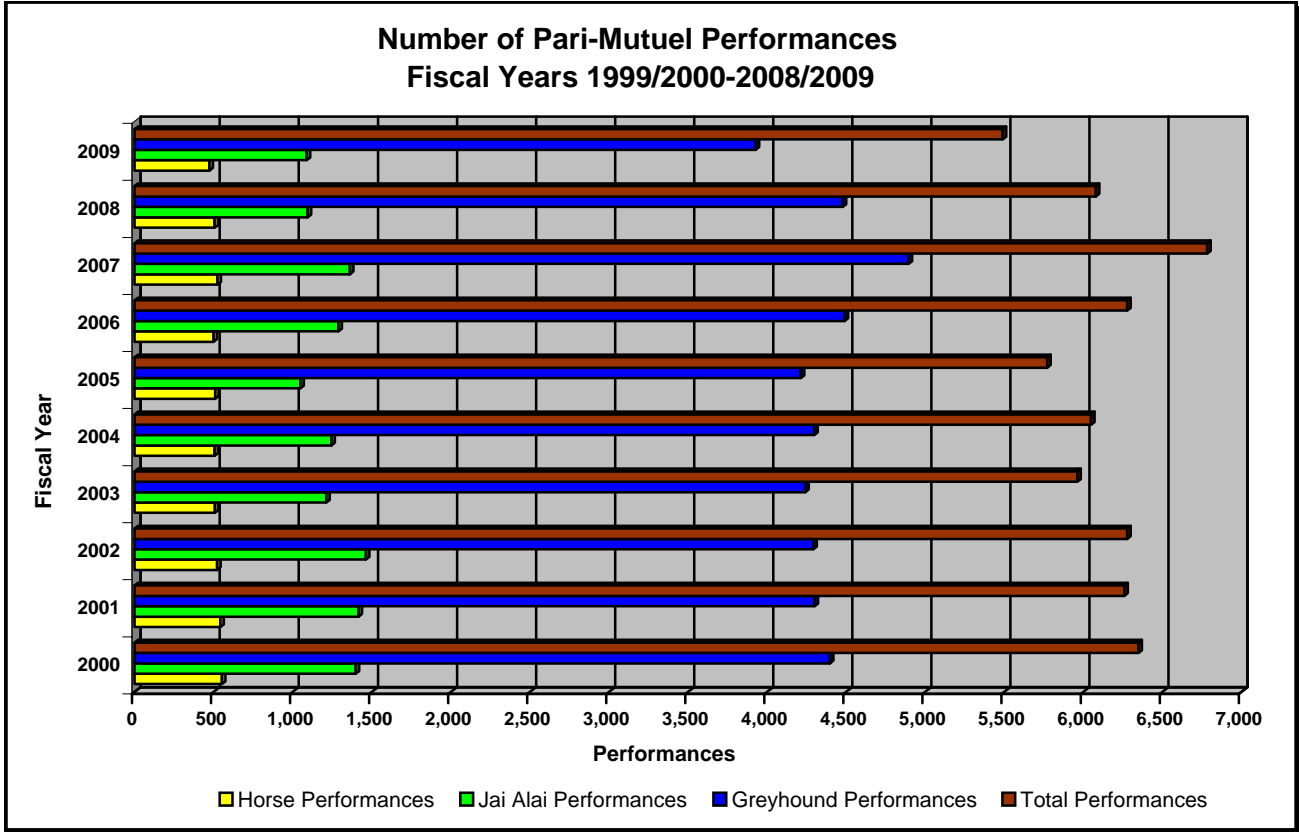
HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

Fiscal Year 2008/2009	Daily License Fee	Tax on Handle	Total Paid To Charities	Permitholder Revenues From Pari-Mutuel Handle	Public Pool	Total Handle
Greyhound Racing Associations						
Daytona Beach Kennel Club, Inc.	\$83,200	\$94,958	\$35,605	\$3,673,775	\$9,924,494	\$13,812,032
Derby Lane	25,200	68,415	194,688	7,662,380	25,451,488	33,402,171
Ebro Dog Track	208,800	134,935	19,758	758,493	2,532,982	3,654,968
Flagler Greyhound Track	305,980	936,511	32,176	5,624,240	22,938,759	29,837,666
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	87,940	244,588	44,189	2,818,467	10,286,110	13,481,294
Jacksonville Kennel Club, Inc.	31,680	113,778	149,811	4,304,538	14,638,425	19,238,232
Jefferson County Kennel Club, Inc.	211,040	83,288	7,442	237,285	1,248,580	1,787,635
Mardi Gras Racetrack and Gaming Center	48,100	133,245	41,381	2,749,706	9,461,923	12,434,355
Melbourne Greyhound Park, LLC	0	0	0	63,158	144,598	207,756
Naples-Ft. Myers Greyhound Track	226,400	721,347	73,342	6,533,849	24,679,756	32,234,694
Orange Park Kennel Club, Inc.	24,020	69,813	138,629	3,648,283	12,457,066	16,337,811
Palm Beach Kennel Club	302,960	1,923,230	124,571	16,677,363	61,298,376	80,326,500
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	12,240	0	35,122	1,480,613	5,188,018	6,715,993
Pensacola Greyhound Track, Inc.	40,400	29,394	0	553,101	1,804,009	2,426,904
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	12,320	0	33,583	1,503,876	5,293,131	6,842,910
Sarasota Kennel Club, Inc.	8,960	0	38,854	1,425,780	4,944,144	6,417,738
St. Johns Greyhound Park	56,240	271,634	120,554	7,242,676	24,692,752	32,383,856
Tampa Greyhound Track	90,160	470,157	140,552	6,700,925	23,544,731	30,946,525
Total Greyhound Tracks	\$1,775,640	\$5,295,293	\$1,230,257	\$73,658,508	\$260,529,342	\$342,489,040
Jai Alai Frontons						
Dania Jai Alai	\$130,280	\$0	\$3,961	\$3,504,575	\$11,021,237	\$14,660,053
Ft. Pierce Jai Alai	13,760	0	0	96,419	290,678	400,857
Hamilton Jai Alai and Poker	32,320	0	0	(31,517)	1,937	2,740
Miami Jai Alai	123,160	0	4,690	4,028,532	11,860,485	16,016,867
Ocala Jai Alai	14,000	0	0	29,392	117,974	161,366
Orlando-Seminole Jai Alai	45,320	0	1,711	198,325	808,119	1,053,475
Summer Jai Alai	104,520	0	10,024	3,329,290	9,862,207	13,306,041
Summersport Enterprises, Ltd.	92,160	0	2,124	2,426,059	7,621,718	10,142,061
Total Jai Alai Frontons	\$555,520	\$0	\$22,510	\$13,581,075	\$41,584,355	\$55,743,460
Thoroughbred Racing Associations						
Calder Race Course, Inc.	\$202,700	\$3,740,231	\$369,958	\$53,591,036	\$216,491,726	\$274,395,651
Gulfstream Park Racing Association, Inc.	129,900	1,657,382	193,651	32,612,087	134,091,647	168,684,667
Tampa Bay Downs, Inc.	168,700	1,384,705	120,500	20,288,488	79,475,882	101,438,275
Tropical Park, Inc.	84,900	1,188,673	218,700	19,079,528	77,242,005	97,813,806
Total Thoroughbred Tracks	\$586,200	\$7,970,991	\$902,809	\$125,571,139	\$507,301,260	\$642,332,399
Harness Racing Associations						
Isle Casino and Racing at Pompano Park	338,200	779,940	19,642	14,416,481	52,281,844	67,836,107
TOTAL FOR ALL TRACKS AND FRONTONS	\$3,255,560	\$14,046,224	\$2,175,218	\$227,227,203	\$861,696,801	\$1,108,401,006

TOTAL STATE REVENUE FROM PERFORMANCES

Fiscal Year 2008/2009	LIVE			SIMULCAST			ITW	ITW SIM	CHARITY PERFORMANCES	TOTAL TAXES and FEES COLLECTED
	Tax on Handle	Daily License Fee	Total Live Taxes and Fees Collected	Tax on Handle	Daily License Fee	Total Simulcast Taxes and Fees Collected	Tax on Handle	Tax on Handle	Daily License Fee	
Greyhound Racing Associations										
Daytona Beach Kennel Club, Inc.	\$56,113	\$68,800	\$124,913	\$0	\$0	\$0	\$38,845	\$0	\$14,400	\$178,158
Derby Lane	28,103	11,360	39,463	0	0	0	40,312	0	13,840	93,615
Ebro Dog Track	134,935	195,600	330,535	0	0	0	0	0	13,200	343,735
Flagler Greyhound Track	157,297	170,720	328,017	249,102	126,500	375,602	356,534	173,578	8,760	1,242,491
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	55,472	53,040	108,512	76,405	22,000	98,405	100,950	11,761	12,900	332,528
Jacksonville Kennel Club, Inc.	47,177	18,480	65,657	0	0	0	66,601	0	13,200	145,458
Jefferson County Kennel Club, Inc.	83,288	204,800	288,088	0	0	0	0	0	6,240	294,328
Mardi Gras Racetrack and Gaming Center	43,150	25,200	68,350	35,185	10,000	45,185	48,535	6,375	12,900	181,345
Melbourne Greyhound Park, LLC	0	0	0	0	0	0	0	0	0	0
Naples-Ft. Myers Greyhound Track	429,663	213,680	643,343	0	0	0	291,684	0	12,720	947,747
Orange Park Kennel Club, Inc.	21,949	10,400	32,349	0	0	0	47,864	0	13,620	93,833
Palm Beach Kennel Club	857,219	289,040	1,146,259	0	0	0	1,066,011	0	13,920	2,226,190
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	0	0	0	0	12,240	12,240
Pensacola Greyhound Track, Inc.	29,394	40,400	69,794	0	0	0	0	0	0	69,794
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	0	0	0	0	12,320	12,320
Sarasota Kennel Club, Inc.	0	0	0	0	0	0	0	0	8,960	8,960
St. Johns Greyhound Park	87,807	43,040	130,847	0	0	0	183,827	0	13,200	327,874
Tampa Greyhound Track	192,600	76,240	268,840	0	0	0	277,557	0	13,920	560,317
Total Greyhound Tracks	\$2,224,167	\$1,420,800	\$3,644,967	\$360,692	\$158,500	\$519,192	\$2,518,720	\$191,714	\$196,340	\$7,070,933
Jai Alai Frontons										
Dania Jai Alai	\$0	\$128,200	\$128,200	\$0	\$0	\$0	\$0	\$0	\$2,080	\$130,280
Ft. Pierce Jai Alai	0	13,440	13,440	0	0	0	0	0	320	13,760
Hamilton Jai Alai and Poker	0	32,320	32,320	0	0	0	0	0	0	32,320
Miami Jai Alai	0	122,040	122,040	0	0	0	0	0	1,120	123,160
Ocala Jai Alai	0	14,000	14,000	0	0	0	0	0	0	14,000
Orlando-Seminole Jai Alai	0	41,920	41,920	0	0	0	0	0	3,400	45,320
Summer Jai Alai	0	103,400	103,400	0	0	0	0	0	1,120	104,520
Summersport Enterprises, Ltd.	0	91,120	91,120	0	0	0	0	0	1,040	92,160
Total Jai Alai Frontons	\$0	\$546,440	\$546,440	\$0	\$0	\$0	\$0	\$0	\$9,080	\$555,520
Thoroughbred Racing Associations										
Calder Race Course, Inc.	\$93,957	\$105,700	\$199,657	\$259,487	\$88,500	\$347,987	\$266,364	\$3,120,423	\$8,500	\$3,942,931
Gulfstream Park Racing Association, Inc.	158,968	69,100	228,068	140,965	53,000	193,965	381,235	976,214	7,800	1,787,282
Tampa Bay Downs, Inc.	88,821	92,700	181,521	38,469	67,500	105,969	420,288	837,127	8,500	1,553,405
Tropical Park, Inc.	39,125	44,000	83,125	77,333	32,500	109,833	130,252	941,963	8,400	1,273,573
Total Thoroughbred Tracks	\$380,871	\$311,500	\$692,371	\$516,254	\$241,500	\$757,754	\$1,198,139	\$5,875,727	\$33,200	\$8,557,191
Harness Racing Associations										
Isle Casino and Racing at Pompano Park	27,504	151,600	179,104	94,719	178,500	273,219	92,255	565,462	8,100	1,118,140
TOTAL FOR ALL TRACKS AND FRONTONS	\$2,632,542	\$2,430,340	\$5,062,882	\$971,665	\$578,500	\$1,550,165	\$3,809,114	\$6,632,903	\$246,720	\$17,301,784

TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 2008/2009	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		Live	Simulcast	ITW	ITWS		
Greyhound Racing Associations											
Daytona Beach Kennel Club, Inc.	\$7,550,019	\$0	\$5,732,842	\$0	\$13,282,861	\$377,227	\$0	\$151,944	\$0	\$529,171	\$13,812,032
Derby Lane	12,788,079	0	17,658,439	0	30,446,518	1,549,875	0	1,405,778	0	2,955,653	33,402,171
Ebro Dog Track	3,394,989	0	0	0	3,394,989	259,979	0	0	0	259,979	3,654,968
Flagler Greyhound Track	4,377,180	6,883,355	9,863,488	8,198,191	29,322,214	139,362	142,706	154,910	78,474	515,452	29,837,666
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	3,277,456	3,858,605	4,952,752	640,710	12,729,523	194,416	160,922	368,602	27,831	751,771	13,481,294
Jacksonville Kennel Club, Inc.	4,834,425	0	11,945,963	0	16,780,388	727,232	0	1,730,612	0	2,457,844	19,238,232
Jefferson County Kennel Club, Inc.	1,689,719	0	0	0	1,689,719	97,916	0	0	0	97,916	1,787,635
Mardi Gras Racetrack and Gaming Center	3,305,214	3,629,334	4,194,630	596,494	11,725,672	199,236	149,143	334,482	25,822	708,683	12,434,355
Melbourne Greyhound Park, LLC	207,756	0	0	0	207,756	0	0	0	0	0	207,756
Naples-Ft. Myers Greyhound Track	14,513,931	0	16,474,244	0	30,988,175	724,429	0	522,090	0	1,246,519	32,234,694
Orange Park Kennel Club, Inc.	3,647,097	0	10,364,523	0	14,011,620	606,049	29,557	1,468,303	222,282	2,326,191	16,337,811
Palm Beach Kennel Club	26,510,481	0	51,520,623	0	78,031,104	1,031,686	0	1,263,710	0	2,295,396	80,326,500
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	3,787,148	0	2,420,355	0	6,207,503	382,142	0	126,348	0	508,490	6,715,993
Pensacola Greyhound Track, Inc.	2,426,904	0	0	0	2,426,904	0	0	0	0	0	2,426,904
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	4,109,896	0	2,248,966	0	6,358,862	375,863	0	108,185	0	484,048	6,842,910
Sarasota Kennel Club, Inc.	5,906,501	0	0	0	5,906,501	511,237	0	0	0	511,237	6,417,738
St. Johns Greyhound Park	8,238,265	0	22,014,783	0	30,253,048	589,580	0	1,541,228	0	2,130,808	32,383,856
Tampa Greyhound Track	9,939,111	0	18,742,120	0	28,681,231	878,254	0	1,387,040	0	2,265,294	30,946,525
Total Greyhound Tracks	\$120,504,171	\$14,371,294	\$178,133,728	\$9,435,395	\$322,444,588	\$8,644,483	\$482,328	\$10,563,232	\$354,409	\$20,044,452	\$342,489,040
Jai Alai Frontons											
Dania Jai Alai	\$5,572,587	\$0	\$8,870,514	\$0	\$14,443,101	\$78,361	\$0	\$138,591	\$0	\$216,952	\$14,660,053
Ft. Pierce Jai Alai	392,889	0	0	0	392,889	7,968	0	0	0	7,968	400,857
Hamilton Jai Alai and Poker	2,740	0	0	0	2,740	0	0	0	0	0	2,740
Miami Jai Alai	7,479,098	0	8,345,346	0	15,824,444	96,855	0	95,568	0	192,423	16,016,867
Ocala Jai Alai	161,366	0	0	0	161,366	0	0	0	0	0	161,366
Orlando-Seminole Jai Alai	817,275	0	0	0	817,275	236,200	0	0	0	236,200	1,053,475
Summer Jai Alai	6,054,727	0	7,001,021	0	13,055,748	125,486	0	124,807	0	250,293	13,306,041
Summersport Enterprises, Ltd.	3,644,419	0	6,398,704	0	10,043,123	31,699	0	67,239	0	98,938	10,142,061
Total Jai Alai Frontons	\$24,125,101	\$0	\$30,615,585	\$0	\$54,740,686	\$576,569	\$0	\$426,205	\$0	\$1,002,774	\$55,743,460
Thoroughbred Racing Associations											
Calder Race Course, Inc.	\$18,791,341	\$51,897,354	\$16,633,255	\$162,665,316	\$249,987,266	\$2,225,432	\$4,514,875	\$1,566,341	\$16,101,737	\$24,408,385	\$274,395,651
Gulfstream Park Racing Association, Inc.	36,208,240	28,193,098	26,605,105	59,188,805	150,195,248	5,794,344	3,141,535	3,851,524	5,702,016	18,489,419	168,684,667
Tampa Bay Downs, Inc.	21,455,629	7,693,708	28,814,888	34,880,275	92,844,500	2,467,534	547,433	2,971,822	2,606,986	8,593,775	101,438,275
Tropical Park, Inc.	7,825,083	15,466,560	8,432,087	49,934,257	81,657,987	2,090,788	3,427,628	1,708,730	8,928,673	16,155,819	97,813,806
Total Thoroughbred Tracks	\$84,280,293	\$103,250,720	\$80,485,335	\$306,668,653	\$574,685,001	\$12,578,098	\$11,631,471	\$10,098,417	\$33,339,412	\$67,647,398	\$642,332,399
Harness Racing Associations											
Isle Casino and Racing at Pompano Park	5,500,704	18,943,807	2,998,000	38,561,339	66,003,850	331,231	556,011	117,576	827,439	1,832,257	67,836,107
TOTAL FOR ALL TRACKS AND FRONTONS	\$234,410,269	\$136,565,821	\$292,232,648	\$354,665,387	\$1,017,874,125	\$22,130,381	\$12,669,810	\$21,205,430	\$34,521,260	\$90,526,881	\$1,108,401,006

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2008/2009	HOST PERMITHOLDER												
	GUEST FACILITY	DAYTONA	DERBY LANE	FLAGLER	H&T GAMING	JACKSONVILLE	MARDI GRAS	NAPLES-FT. MYERS	ORANGE PARK	PALM BEACH	PENN SANFORD	SOKC, LLC	ST. JOHNS
Greyhound Permitholders													
Daytona Beach Kennel Club, Inc.	\$0	\$785,716	\$2,705,983	\$243,246	\$778,525	\$233,955	\$668,343	\$639,563	\$2,157,490	\$220,379	\$180,563	\$1,038,469	\$849,641
Derby Lane	535,679	0	742,995	383,071	1,055,237	343,926	1,769,547	900,493	4,863,037	135,743	159,882	1,695,057	0
Ebro Dog Track	0	1,042,205	0	0	106,620	0	0	194,960	1,040,276	0	0	446,910	963,138
Flagler Greyhound Track	391,138	933,276	0	1,158,856	704,597	1,109,879	1,625,384	599,046	4,231,106	47,158	47,910	1,079,933	1,226,222
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	238,877	570,775	722,195	0	201,981	0	509,055	0	1,195,944	74,327	88,392	451,528	0
Jacksonville Kennel Club, Inc.	725,651	1,032,679	797,152	314,905	1,918,192	304,802	1,413,640	2,106,448	3,613,882	558,750	582,586	4,083,130	1,261,258
Jefferson County Kennel Club, Inc.	0	828,080	0	0	383,170	0	0	263,091	0	0	0	518,751	762,012
Mardi Gras Racetrack and Gaming Center	487,688	282,336	5,733,803	0	372,180	0	1,003,835	521,527	2,761,159	207,815	170,997	453,092	987,236
Melbourne Greyhound Park, LLC	253,295	380,834	360,636	122,447	297,550	88,298	561,294	297,854	2,138,431	158,434	121,846	508,730	429,616
Naples-Ft. Myers Greyhound Track	216,105	755,242	1,067,918	315,946	333,158	249,434	0	253,822	2,474,871	91,721	81,773	542,045	676,291
Orange Park Kennel Club, Inc.	530,384	1,372,530	482,806	404,668	0	235,610	1,299,409	0	3,343,554	298,500	308,344	0	1,424,366
Palm Beach Kennel Club	313,230	1,089,408	1,057,935	352,511	1,110,069	283,137	1,333,262	879,993	0	376,268	309,141	1,818,454	1,039,884
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	466,340	412,447	394,246	180,660	963,635	0	666,871	514,136	2,068,305	0	0	203,370	1,033,908
Pensacola Greyhound Track, Inc.	0	0	0	0	1,434,232	0	0	1,151,816	0	0	0	2,667,244	0
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	453,814	911,607	368,837	198,933	0	300,252	788,784	275,855	2,060,252	0	0	1,276,778	407,638
Sarasota Kennel Club, Inc.	0	2,241,493	119,200	0	698,150	0	1,684,177	581,284	4,055,146	0	0	1,134,506	2,310,499
St. Johns Greyhound Park	257,169	415,559	375,503	138,071	868,813	107,225	586,457	715,914	2,625,114	172,584	108,353	1,443,197	423,345
Tampa Greyhound Track	435,698	3,304,183	813,263	411,859	795,630	327,690	1,634,113	670,130	4,080,566	0	0	1,321,105	3,283,747
Total Greyhound Permitholders	\$5,305,068	\$16,358,370	\$15,742,472	\$4,225,173	\$12,021,739	\$3,584,208	\$15,544,171	\$10,565,932	\$42,709,133	\$2,341,679	\$2,159,787	\$20,682,299	\$17,078,801
Jai Alai Permitholders													
Dania Jai Alai	\$0	\$0	\$203,369	\$853,828	\$0	\$618,120	\$279,406	\$0	\$0	\$0	\$0	\$0	\$0
Ft. Pierce Jai Alai	66,040	365,509	173,627	149,946	287,072	114,915	0	230,053	2,137,368	104,681	104,145	461,490	318,789
Hamilton Jai Alai and Poker	209,985	419,228	123,325	139,777	411,918	179,891	0	390,226	736,557	97,423	93,219	808,506	412,335
Miami Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	0
Ocala Jai Alai	175,904	304,648	509,685	78,092	289,223	54,332	302,468	205,140	903,518	2,920	0	434,860	298,197
Orlando-Seminole Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	0
Summer Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	0
Summersport Enterprises, Ltd.	0	0	863,868	0	0	168,350	171,530	2,629	0	0	0	0	0
Total Jai Alai Permitholders	\$451,929	\$1,089,385	\$1,873,874	\$1,221,643	\$988,213	\$1,135,608	\$753,404	\$828,048	\$3,777,443	\$205,024	\$197,364	\$1,704,856	\$1,029,321
Thoroughbred Permitholders													
Calder Race Course, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gulfstream Park Racing Association, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0
Ocala Breeders' Sales	0	229,527	0	0	169,411	0	0	145,199	953,167	0	0	266,755	230,388
Tampa Bay Downs, Inc.	127,789	1,386,935	0	0	355,529	0	655,789	291,203	1,903,873	0	0	619,222	1,389,602
Tropical Park, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Thoroughbred Permitholders	\$127,789	\$1,616,462	\$0	\$0	\$524,940	\$0	\$655,789	\$436,402	\$2,857,040	\$0	\$0	\$885,977	\$1,619,990
Harness Permitholders													
Isle Casino and Racing at Pompano Park	0	0	678,717	543,079	141,683	431,612	42,970	224,726	3,440,717	0	0	282,879	401,048
TOTAL FOR ALL PERMITHOLDERS	\$5,884,786	\$19,064,217	\$18,295,063	\$5,989,895	\$13,676,575	\$5,151,428	\$16,996,334	\$12,055,108	\$52,784,333	\$2,546,703	\$2,357,151	\$23,556,011	\$20,129,160

CONTINUED ON NEXT PAGE

Note: Figures above include handle from charity/scholarship performances.

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2008/2009

GUEST FACILITY	HOST PERMITHOLDER									TOTAL
	DANIA	MIAMI	SUMMER	SUMMERSPORT	CALDER	GULFSTREAM PARK	TAMPA BAY DOWNS	TROPICAL PARK	POMPAÑO PARK	
Greyhound Permitholders										
Daytona Beach Kennel Club, Inc.	\$260,210	\$319,632	\$258,332	\$241,196	\$6,788,276	\$2,045,183	\$3,109,639	\$2,221,731	\$2,556,561	\$28,302,633
Derby Lane	274,499	1,044,552	849,844	219,158	11,621,024	3,299,113	5,913,888	3,772,810	1,848,719	41,428,274
Ebro Dog Track	154,486	0	0	146,299	1,705,897	867,315	330,424	561,362	0	7,559,892
Flagler Greyhound Track	0	0	0	0	2,539,256	1,209,250	0	779,791	3,005,979	20,688,781
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	173,901	0	0	0	718,451	492,795	0	0	1,880,634	7,318,855
Jacksonville Kennel Club, Inc.	214,692	407,094	276,199	162,318	2,054,487	679,225	1,069,286	669,302	164,402	24,410,080
Jefferson County Kennel Club, Inc.	92,510	0	0	80,728	0	0	0	0	0	2,928,342
Mardi Gras Racetrack and Gaming Center	108,495	0	0	158,812	1,240,456	512,265	0	702,748	3,698,025	19,402,469
Melbourne Greyhound Park, LLC	705,490	723,699	601,013	479,861	7,901,543	3,065,056	3,657,929	2,409,168	646,174	25,909,198
Naples-Ft. Myers Greyhound Track	0	0	0	0	9,904,270	5,557,508	6,962,538	4,802,629	1,575,791	35,861,062
Orange Park Kennel Club, Inc.	178,672	342,593	292,280	117,960	3,194,810	981,313	1,344,912	974,090	187,044	17,313,845
Palm Beach Kennel Club	627,199	737,061	618,976	464,641	29,403,167	21,514,877	4,236,964	11,932,417	5,173,436	84,672,030
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	7,589,778	0	139,879	403,608	782,214	15,819,397
Pensacola Greyhound Track, Inc.	0	0	0	0	692,695	426,103	0	203,913	0	6,576,003
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	55,614	2,292,558	3,283,775	1,631,640	976,739	15,283,076
Sarasota Kennel Club, Inc.	0	0	0	0	8,514,233	2,949,678	4,290,039	2,592,087	785,780	31,956,272
St. Johns Greyhound Park	121,789	169,908	173,570	102,176	6,440,331	1,697,954	2,674,527	1,941,692	1,155,121	22,714,372
Tampa Greyhound Track	303,298	720,261	635,357	220,206	8,294,365	2,686,620	4,992,975	2,597,099	1,732,016	39,260,181
Total Greyhound Permitholders	\$3,215,241	\$4,464,800	\$3,705,571	\$2,393,355	\$108,658,653	\$50,276,813	\$42,006,775	\$38,196,087	\$26,168,635	\$447,404,762
Jai Alai Permitholders										
Dania Jai Alai	\$0	\$844,698	\$211,082	\$0	\$800,611	\$882,632	\$0	\$249,052	\$2,480,255	\$7,423,053
Ft. Pierce Jai Alai	205,244	743,430	611,810	165,082	4,851,785	2,099,942	2,305,202	1,612,990	1,240,976	18,350,096
Hamilton Jai Alai and Poker	171,769	51,784	38,237	94,954	1,071,446	303,749	609,813	289,286	0	6,653,428
Miami Jai Alai	1,664,522	0	0	289,983	79,388	127,558	0	87,502	995,839	3,244,792
Ocala Jai Alai	296,093	279,845	280,633	204,000	2,753,775	798,640	1,328,445	720,159	475,943	10,696,520
Orlando-Seminole Jai Alai	1,229,940	1,075,586	978,295	909,752	14,061,749	3,913,755	6,942,449	4,365,161	4,790,974	38,267,661
Summer Jai Alai	464,215	0	0	1,170,061	315,774	0	0	12,539	779,865	2,742,454
Summersport Enterprises, Ltd.	0	141,898	625,318	0	1,214,119	0	0	354,298	1,744,418	5,286,428
Total Jai Alai Permitholders	\$4,031,783	\$3,137,241	\$2,745,375	\$2,833,832	\$25,148,647	\$8,126,276	\$11,185,909	\$7,690,987	\$12,508,270	\$92,664,432
Thoroughbred Permitholders										
Calder Race Course, Inc.	\$0	\$0	\$0	\$0	\$0	\$23,997,769	\$3,868,689	\$0	\$0	\$27,866,458
Gulfstream Park Racing Association, Inc.	0	0	0	0	29,034,565	0	6,723,600	11,929,762	0	47,687,927
Ocala Breeders' Sales	31,557	216,468	183,838	33,214	9,015,758	3,384,159	4,575,397	2,797,089	910,186	23,142,113
Tampa Bay Downs, Inc.	139,867	622,405	491,044	85,604	20,172,338	7,182,078	0	6,769,065	2,917,263	45,109,606
Tropical Park, Inc.	0	0	0	0	0	0	913,601	0	0	913,601
Total Thoroughbred Permitholders	\$171,424	\$838,873	\$674,882	\$118,818	\$58,222,661	\$34,564,006	\$16,081,287	\$21,495,916	\$3,827,449	\$144,719,705
Harness Permitholders										
Isle Casino and Racing at Pompano Park	1,590,657	0	0	1,119,938	4,936,688	2,380,355	0	1,620,757	0	17,835,826
TOTAL FOR ALL PERMITHOLDERS	\$9,009,105	\$8,440,914	\$7,125,828	\$6,465,943	\$196,966,649	\$95,347,450	\$69,273,971	\$69,003,747	\$42,504,354	\$702,624,725

CONTINUED FROM PREVIOUS PAGE

Note: Figures above include handle from charity/scholarship performances.

CHARITY AND SCHOLARSHIP PERFORMANCES

Each permitholder may operate up to five additional days designated as charity or scholarship days during their regular meet. Proceeds from these additional days are paid to approved charities, major state and private institutions of higher learning, community colleges, the Historic Resources Operating Trust Fund or the Board of Governors Operations and Maintenance Trust Fund. A list of proposed recipients is submitted annually by the permitholder to the division. Typically, the amount contributed to charitable organizations is determined by calculating the amount of taxes due to the state had it been a regular performance. A minimum of \$2,188,729 was paid to charitable organizations during Fiscal Year 2008/2009, bringing the total proceeds disbursed since 1985 to \$66,927,110.

RACING SCHOLARSHIP TRUST FUND

The Board of Governors Operations and Maintenance Trust Fund within the Department of Education is used to provide scholarships to deserving students who are attending Florida's colleges and universities. A total of \$16,876,257 has been paid to this fund since the program began in 1949. The amount contributed to the fund this fiscal year is detailed below.

Racing Scholarship Trust Fund	
Washington County Kennel Club, Inc.	\$3,879
Total For 2008/2009 Fiscal Year	\$3,879

ABANDONED WINNING TICKETS

Abandoned pari-mutuel tickets are winning tickets that remain uncashed for a period of one year. The value of greyhound and jai alai abandoned tickets for live on-track races or games escheat to the state. These funds are deposited into the State School Fund for the support and maintenance of Florida's public schools. Since 1957, the total paid into this fund is \$89,475,973. The amount collected in abandoned winning tickets for the State School Fund for this fiscal year is detailed below.

Abandoned Winning Tickets	
Greyhound Permitholders	\$1,416,691
Jai Alai Permitholders	\$177,567
Total For 2008/2009 Fiscal Year	\$1,594,258

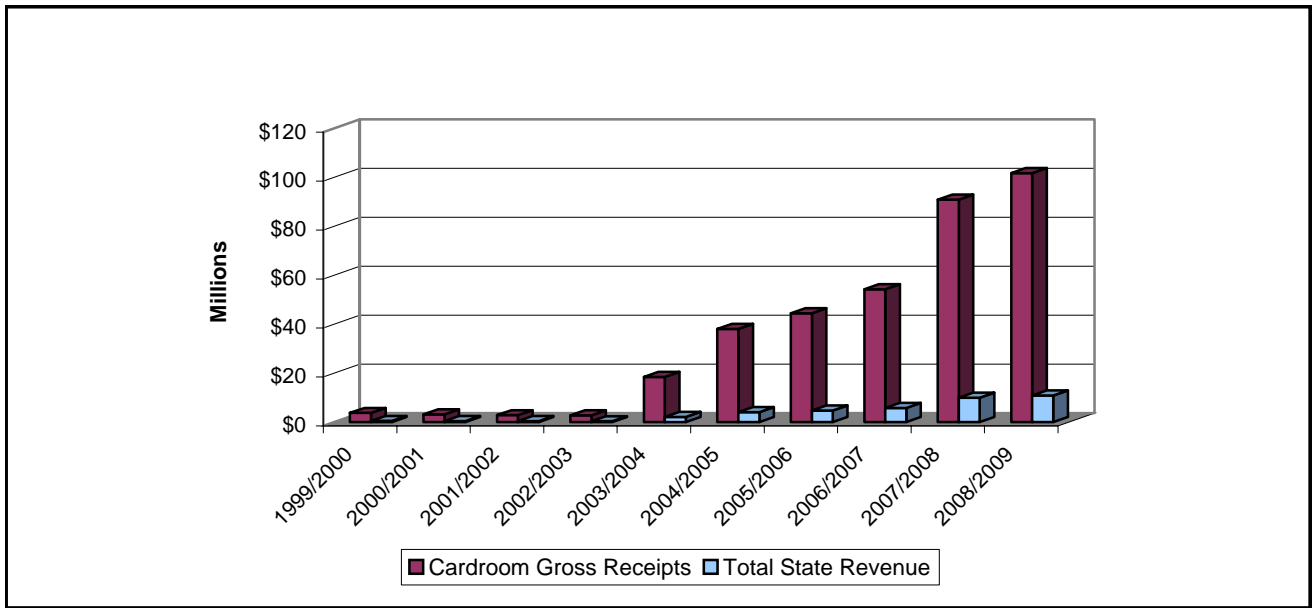
In harness and quarter horse racing, abandoned winning tickets are paid to the respective breeders' associations. Abandoned winning tickets from thoroughbred horse racing are retained by the permitholder.

CARDROOM COMPARATIVE DATA

During Fiscal Year 2008/2009, there were 24 licensed cardroom permitholders that operated at 21 pari-mutuel facilities. The number of cardroom tables decreased from 739 in Fiscal Year 2007/2008, to 735 in Fiscal Year 2008/2009. Cardroom gross receipts increased from \$90,863,855 to \$101,700,243, and as a result, total state revenue increased from \$9,961,385 in Fiscal Year 2007/2008, to \$10,170,024 this fiscal year.

Cardroom tax revenue is distributed 50 percent between the Pari-Mutuel Wagering Trust Fund and the General Revenue Fund. In accordance with Section 849.086(13)(h), Florida Statutes, one quarter of the moneys deposited into the Pari-Mutuel Wagering Trust Fund must be distributed to counties and municipalities that approved the cardroom. In October 2009, the division distributed approximately \$1,271,253 to the counties/municipalities from cardroom gross receipts.

CARDROOM GROSS RECEIPTS AND TOTAL STATE REVENUE FISCAL YEARS 1999/2000 THROUGH 2008/2009



CARDROOM GROSS RECEIPTS AND STATE REVENUE SUMMARY

Fiscal Year	Total Cardroom Gross Receipts	Gross Receipts Tax	Table Fees Collected	Total State Revenue (Gross Receipts Tax plus Table Fees)	Total State Revenue as a Percent of Gross Receipts
1999/2000	\$3,743,212	\$374,321	\$101,500	\$475,821	12.71%
2000/2001	\$3,165,525	\$316,552	\$74,500	\$391,052	12.35%
2001/2002	\$2,837,775	\$283,778	\$76,000	\$359,778	12.68%
2002/2003	\$2,767,231	\$276,723	\$74,500	\$351,223	12.69%
2003/2004	\$18,498,426	\$1,849,843	\$250,500	\$2,100,343	11.35%
2004/2005	\$38,089,764	\$3,808,977	\$238,000	\$4,046,977	10.62%
2005/2006	\$44,433,359	\$4,443,337	\$264,000	\$4,707,337	10.59%
2006/2007	\$54,208,544	\$5,420,855	\$325,500	\$5,746,355	10.60%
2007/2008	\$90,863,855	\$9,086,385	\$875,000	\$9,961,385	10.96%
2008/2009	\$101,700,243	\$10,170,024	\$698,000	\$10,868,024	10.69%

COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

Fiscal Year 2008/2009	County/ Municipality	Tournament			Table Fees Collected	Total Taxes and Fees
		Gross Receipts	Gross Receipts	Gross Receipts Tax		
Greyhound Racing Associations						
Daytona Beach Kennel Club, Inc.	Volusia	8,270,600	435,911	870,651	50,000	920,651
Derby Lane	Pinellas	6,199,039	1,110,000	730,904	62,000	792,904
Ebro Dog Track	Washington	3,551,793	77,421	362,921	25,000	387,921
Flagler Greyhound Track	Dade	3,999,943	17,347	401,729	18,000	419,729
H & T Gaming, Inc., d/b/a Mardi Gras Racetrack	Hallandale	1,491,394	0	149,139	0	149,139
Jacksonville Kennel Club	Duval	0	0	0	10,000	10,000
Jefferson County Kennel Club, Inc.	Jefferson	812,513	41,838	85,435	22,000	107,435
Mardi Gras Racetrack and Gaming Center	Hallandale	3,052,308	50,075	310,238	40,000	350,238
Melbourne Greyhound Park, LLC	Brevard	4,427,562	245,960	467,352	45,000	512,352
Naples-Ft. Myers Greyhound Track	Lee	5,388,399	414,135	580,253	26,000	606,253
Orange Park Kennel Club, Inc.	Town of Orange Park	7,378,673	219,518	759,819	40,000	799,819
Palm Beach Kennel Club	Palm Beach	8,798,511	726,216	952,473	59,000	1,011,473
Sarasota Kennel Club, Inc.	Sarasota	3,736,762	1,314,634	505,140	32,000	537,140
St. Johns Greyhound Park	St. Johns	5,917,579	364,869	628,245	34,000	662,245
Tampa Greyhound Track	Hillsborough	\$2,177,992	208,375	\$238,637	\$21,000	\$259,637
Total Greyhound Permitholders		<u>65,203,067</u>	<u>5,226,299</u>	<u>7,042,936</u>	<u>484,000</u>	<u>7,526,936</u>
Jai Alai Permitholders						
Dania Jai Alai	Hallandale	548,409	279,533	82,794	15,167	97,961
Ft. Pierce Jai Alai	St. Lucie	4,273,588	109,002	438,260	25,000	463,260
Hamilton Jai Alai and Poker	Hamilton	1,289,034	18,982	130,802	10,000	140,802
Miami/SummerJai Alai	Dade	1,869,242	52,490	192,173	36,000	228,173
Ocala Jai Alai	Marion	3,847,130	121,244	396,837	28,000	424,837
Summersport Enterprises, Ltd.	Hallandale	427,167	203,776	63,094	10,833	73,927
Total Jai Alai Permitholders		<u>12,254,570</u>	<u>785,027</u>	<u>1,303,960</u>	<u>125,000</u>	<u>1,428,960</u>
Thoroughbred Racing Associations						
Gulfstream Park Racing Association, Inc.	Broward	3,613,609	326,820	394,043	21,000	415,043
Tampa Bay Downs, Inc.	Hillsborough	3,670,606	675,287	434,589	30,000	464,589
Total Thoroughbred Permitholders		<u>7,284,215</u>	<u>1,002,107</u>	<u>828,632</u>	<u>51,000</u>	<u>879,632</u>
Harness Racing Associations						
Isle Casino and Racing at Pompano Park	Broward	9,117,722	827,236	994,496	38,000	1,032,496
TOTAL FOR ALL PERMITHOLDERS		<u>\$93,859,574</u>	<u>\$7,840,669</u>	<u>\$10,170,024</u>	<u>\$698,000</u>	<u>\$10,868,024</u>

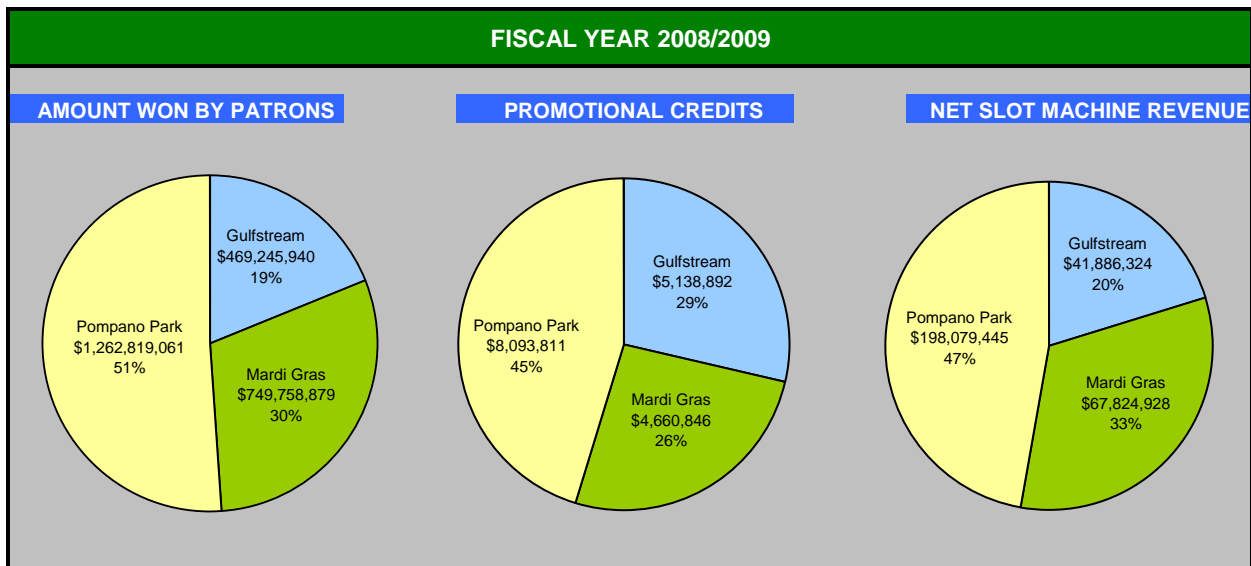
(1) 1/8th of total gross receipts tax is distributed to counties or municipalities by October 1, of the following year.

SLOT COMPARATIVE DATA

During Fiscal Year 2008/2009, the total amount wagered by patrons was \$2,701,341,777. Average daily revenue per slot machine was \$122. Total net slot revenue was \$207,790,697. In accordance with Section 551.106(2)(a), Florida Statutes, the tax rate on net slot machine revenue is 50 percent, as a result the total taxes paid to the state was \$103,895,349, a decrease of 13.82 percent in total paid slot taxes from the previous fiscal year.

HISTORICAL SLOT FACILITY ACTIVITY			
Fiscal Year	Total Amount Wagered	Total State Revenue	Total State Revenue as a Percent of Amount Wagered
2006/2007	\$1,114,108,466	\$49,620,582	4.45%
2007/2008	\$3,023,981,126	\$120,560,316	3.99%

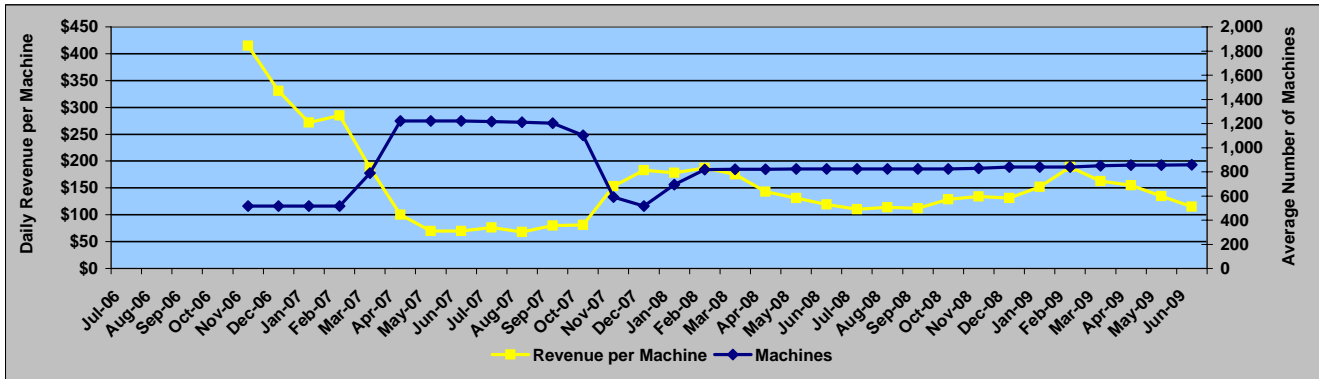
FISCAL YEAR 2008/2009				
	Gulfstream Operations Began 11/15/2006	Mardi Gras Operations Began 12/28/2006	Pompano Park Operations Began 04/14/2007	TOTAL
Average Number of Machines	834	1,440	1,474	3,748
Number of Operating Days	365	365	365	365
Average Revenue per Machine	\$138	\$129	\$182	\$152
Amount Wagered	\$516,245,437	\$816,207,792	\$1,368,888,548	\$2,701,341,777
Amount Won By Patrons	\$469,245,940	\$743,758,879	\$1,262,819,061	\$2,475,823,880
Promotional Credits	\$5,138,892	\$4,660,846	\$8,093,811	\$17,893,549
30-Day Unclaimed Tickets	\$25,719	\$36,861	\$103,769	\$166,349
Net Slot Machine Revenue	\$41,886,324	\$67,824,928	\$98,079,445	\$207,790,697
(1)State Tax Revenue	\$20,943,162	\$33,912,464	\$49,039,723	\$103,895,349
Permitholder Revenue	\$20,943,162	\$33,912,464	\$49,039,723	\$103,895,349
Total State Revenue as a Percent of Amount Wagered	4.06%	4.15%	3.58%	3.85%



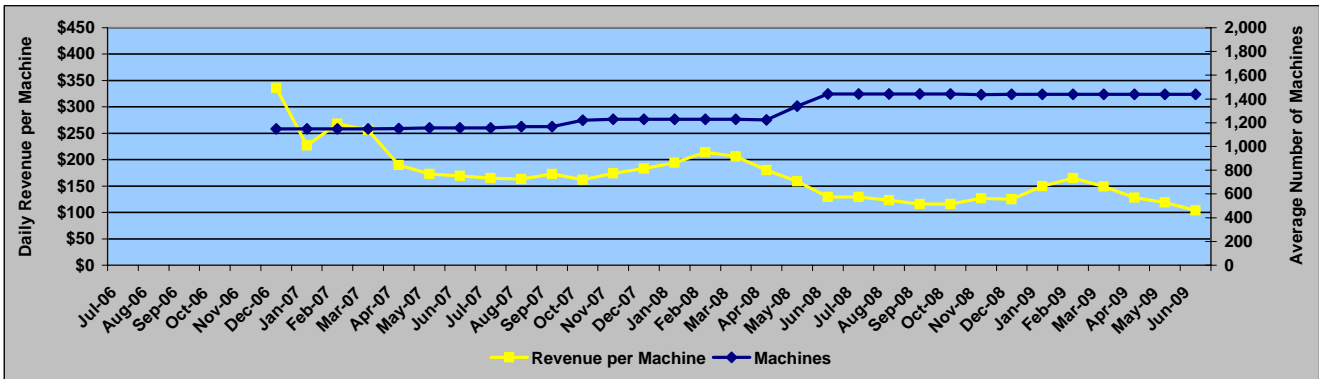
(1) Taxes paid on net slot machine revenue were accounted for by the division, then immediately transferred to the Department of Education's Educational Enhancement Trust Fund.

Daily Revenue per Machine Compared to Average Number of Machines For Fiscal Years 2006/2007 - 2008/2009

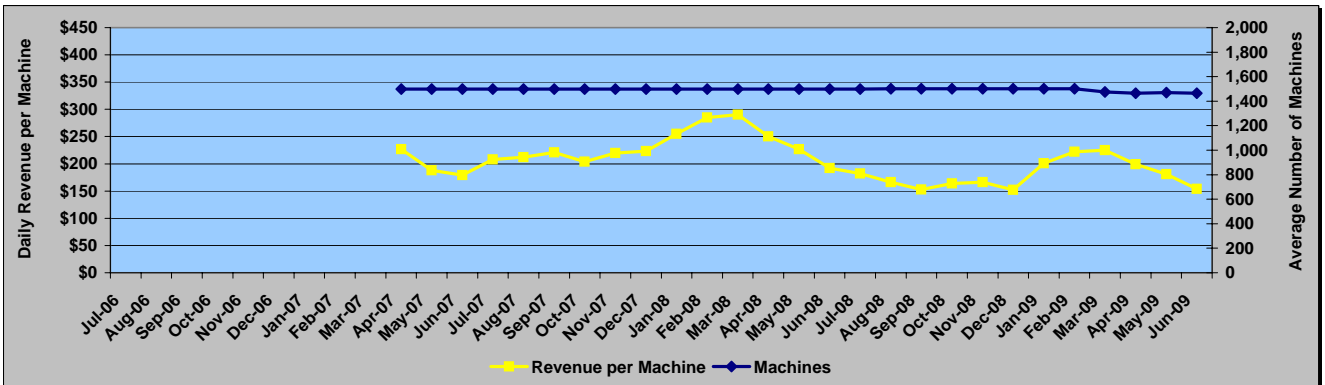
GULFSTREAM PARK RACING AND CASINO



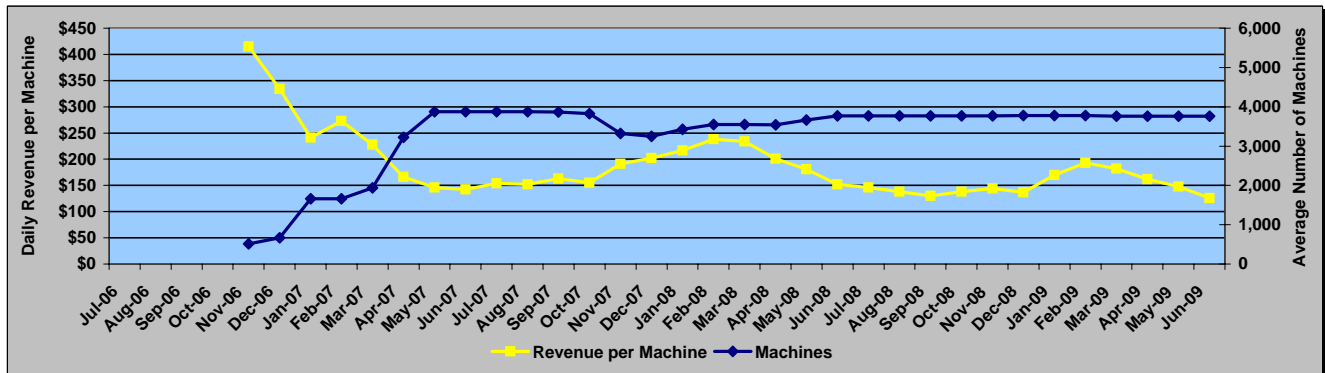
MARDI GRAS RACETRACK AND GAMING CENTER



ISLE CASINO AND RACING AT POMPANO PARK

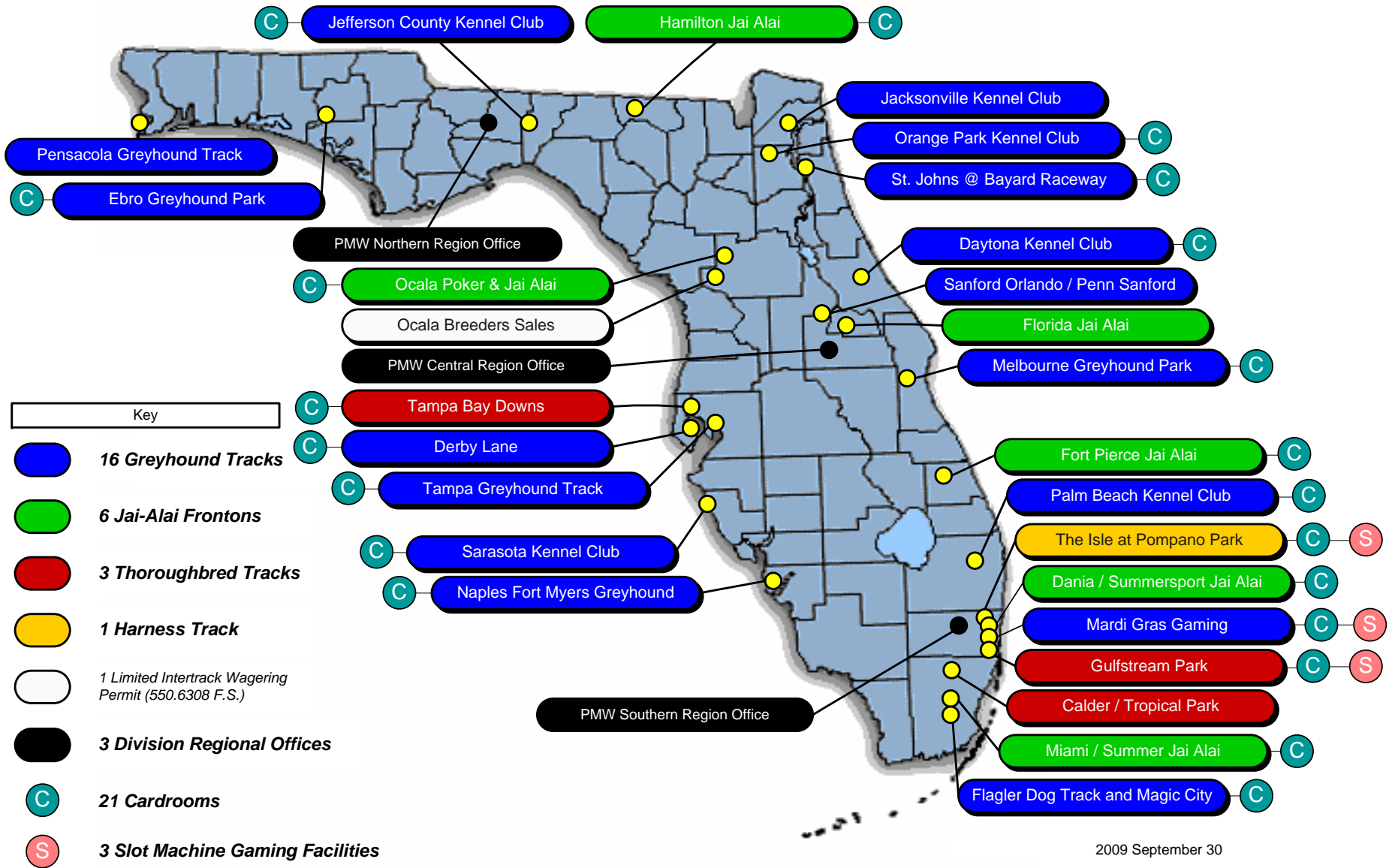


ALL FACILITIES COMBINED

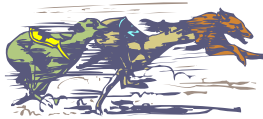


DATA BY ASSOCIATION/FACILITY

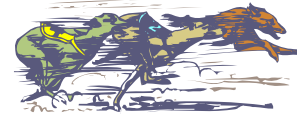
Pari-Mutuel Facilities by Permit Type



2009 September 30



GREYHOUND ASSOCIATIONS



Florida remains the leader in greyhound racing in the United States with 18 permitholders operating at 13 tracks throughout the state. A total of 3,928 performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 20 percent from the previous fiscal year.

During Fiscal Year 2008/2009, handle wagered at live greyhound performances decreased by 23 percent. Intertrack handle wagered on broadcasts of live Florida greyhound performances decreased by 11 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 37 percent. Intertrack simulcast handle wagered on broadcast of performances from outside the state increased by 120 percent. Overall, total handle decreased by 16 percent for the Florida greyhound industry.

Total paid attendance decreased by 47 percent from the prior year. The division reports only paid attendance and does not include free admissions or complimentary passes in its data. Total greyhound revenue to the state decreased by 33 percent during Fiscal Year 2008/2009. The greyhound industry accounted for approximately 41 percent of Florida's total revenue and 31 percent of total handle from pari-mutuel performances.

Based on audits conducted by the division, greyhound permitholders paid \$25,908,705 in purses during Fiscal Year 2008/2009, which excludes stakes, fees and sponsor contributions. The races conducted during the past year by greyhound permitholders is shown in detail on the individual permitholder pages of this section.

All of Florida's greyhound permitholders actively sponsor greyhound adoption programs. Many of the state's greyhound tracks provide for on-site adoption booths, animal welfare, funding, advertising, special events and public information. Florida Statutes provide that greyhound permitholders receive credits applicable against taxes in an amount equal to the uncashed tickets remitted to the state in the prior fiscal year. Each permitholder is required to pay an amount equal to 10 percent of the amount of the credit received to any bona fide organization which promotes or encourages greyhound adoptions. During Fiscal Year 2008/2009, total contributions provided to greyhound adoption units amounted to \$160,866 which exceeded the minimum statutory requirement.

Total Performances	3,928	Total Paid Attendance	528,798
Total Racing Days	3,091	Total Admission Tax	\$45,647

Daytona Beach Kennel Club, Inc.			
Volusia County			
Website	www.daytonagreyhound.com	Telephone	386.252.6484
Mailing Address	960 South Williamson Road, Daytona Beach, Florida 32114	Fax	386.252.4808
Meet Period	7/01/2008 to 6/30/2009		
Racing Results			
Performances	408	Paid Attendance	0
Racing Days	304	Total Admission Tax	\$0
Purses Paid	\$1,556,728		
Derby Lane			
St. Petersburg Kennel Club, Inc.			
Website	www.derbylane.com	Telephone	727.812.3235
Mailing Address	P. O. Box 22099, St. Petersburg, Florida 33742-2099	Fax	727.812.3305
Street Address	10490 Gandy Boulevard, St. Petersburg, Florida 33702-2395		
Meet Period	1/01/2009 to 6/30/2009		
Racing Results			
Performances	207	Paid Attendance	0
Racing Days	155	Total Admission Tax	\$0
Purses Paid	\$2,450,144		

Ebro Dog TrackWashington County Kennel Club, Inc.
Washington County

<u>Website</u>	www.ebrogreyhoundpark.com	<u>Telephone</u>	850.234.3943
<u>Mailing/Street Address</u>	6558 Dog Track Road, Ebro, Florida 32437	<u>Fax</u>	850.535.4442
<u>Meet Period</u>	7/01/2008 to 11/29/2008 and 2/7/2009 to 6/30/2009		
<u>Racing Results</u>			
Performances	217	Paid Attendance	24,491
Racing Days	176	Total Admission Tax	\$4,195
Purses Paid	\$676,274		

Flagler Greyhound TrackWest Flagler Associates, Ltd.
Dade County

<u>Website</u>	www.flaglerdogs.com	<u>Telephone</u>	305.649.3000
<u>Mailing Address</u>	P. O. Box 350940, Miami, Florida 33135-0940	<u>Fax</u>	305.631.4525
<u>Street Address</u>	401 N.W. 38th Court, Miami, Florida 33126		
<u>Meet Period</u>	7/01/2008 to 6/30/2009		
<u>Racing Results</u>			
Performances	259	Paid Attendance	0
Racing Days	259	Total Admission Tax	\$0
Purses Paid	\$1,665,758		

H & T Gaming, Inc.

Broward County

See Mardi Gras Racetrack and Gaming Center's contact information for detail.

<u>Meet Period</u>	03/01/2009 to 06/30/2009 at Mardi Gras		
<u>Racing Results</u>			
Performances	145	Paid Attendance	0
Racing Days	122	Total Admission Tax	\$0
Purses Paid	\$1,315,249		

Jacksonville Kennel Club, Inc.

Duval County

<u>Website</u>	www.jaxkennel.com	<u>Telephone</u>	904.646.0001
<u>Mailing Address</u>	P. O. Box 959, Orange Park, Florida 32067-0959	<u>Fax</u>	904.646.0420
<u>Street Address</u>	1440 North McDuff Avenue, Florida 32205		
<u>Meet Period</u>	7/02/2008 to 9/01/2008 and 5/27/2008 to 6/29/2008 at Orange Park		
<u>Racing Results</u>			
Performances	110	Paid Attendance	0
Racing Days	82	Total Admission Tax	\$0
Purses Paid	\$1,110,611		

Jefferson County Kennel Club, Inc.

Jefferson County

<u>Website</u>	www.jckcgreyhounds.com	<u>Telephone</u>	850.997.2561
<u>Mailing Address</u>	P. O. Box 400, Monticello, Florida 32345	<u>Fax</u>	850.997.3871
<u>Street Address</u>	3079 North Jefferson Street, Monticello, Florida 32344		
<u>Meet Period</u>	7/02/2008 to 12/06/2008 and 1/23/2009 to 6/29/2009		
<u>Racing Results</u>			
Performances	223	Paid Attendance	22,534
Racing Days	223	Total Admission Tax	\$2,299
Purses Paid	\$541,285		

Mardi Gras Racetrack and Gaming CenterHartman & Tyner, Inc.
Broward County

Website	www.playmardigras.com	Telephone	954-924-3128
Mailing Address	P. O. Box 2007, Hollywood, Florida 33022	Fax	954.924.3143
Street Address	831 North Federal Highway, Hallandale Beach, Florida 33009		
Meet Period	11/01/2008 to 2/28/2009		
Racing Results			
Performances	136	Paid Attendance	0
Racing Days	118	Total Admission Tax	\$0
Purses Paid	\$1,679,982		

Melbourne Greyhound Park, LLC

Brevard County

Website	www.melbournegreyhoundpark.com	Telephone	321.259.9800
Mailing/Street Address	1100 North Wickham Road, Melbourne, Florida 32935	Fax	321.259.3437
Meet Period	1/16/2009 to 3/28/2009		
Racing Results			
Performances	104	Paid Attendance	19,249
Racing Days	62	Total Admission Tax	\$0
Purses Paid	\$416,058		

Naples-Ft. Myers Greyhound TrackBonita-Fort Myers Corporation
Lee County

Website	www.naplesfortmyersdogs.com	Telephone	239.992.2411
Mailing Address	P. O. Box 2567, Bonita Springs, Florida 34133-2567	Fax	239.947.9244
Street Address	10601 Bonita Beach Road, S.W., Bonita Springs, Florida 34135		
Meet Period	7/01/2008 to 6/30/2009		
Racing Results			
Performances	401	Paid Attendance	217,412
Racing Days	329	Total Admission Tax	\$29,356
Purses Paid	\$2,061,491		

Orange Park Kennel Club, Inc.

Clay County

Website	www.jaxkennel.com	Telephone	904.646.0001
Mailing Address	P. O. Box 959, Orange Park, Florida 32067-0959	Fax	904.646.0420
Street Address	455 Park Avenue, Orange Park, Florida 32073		
Meet Period	9/03/2008 to 12/01/2008		
Racing Results			
Performances	104	Paid Attendance	0
Racing Days	78	Total Admission Tax	\$0
Purses Paid	\$979,603		

Palm Beach Kennel ClubInvestment Corporation of Palm Beach
Palm Beach County

Website	www.pbkennelclub.com	Telephone	561.683.2222
Mailing/Street Address	1111 North Congress Avenue, West Palm Beach, Florida 33409-6317	Fax	561.471.1298
Meet Period	7/01/2008 to 6/30/2009		
Racing Results			
Performances	463	Paid Attendance	164,001
Racing Days	361	Total Admission Tax	\$9,797
Purses Paid	\$4,333,626		

Pensacola Greyhound Track, Inc.

Escambia County

Website	www.pensacolagreyhoundpark.com	Telephone	850.455.8595
Mailing Address	P. O. Box 12824, Pensacola, Florida 32591-2824	Fax	850.453.8883
Street Address	951 Dog Track Road, Pensacola, Florida 32506-8236		
Meet Period	7/02/2008 to 11/16/2008 and 1/16/2009 to 6/28/2009		
Racing Results			
Performances	196	Paid Attendance	0
Racing Days	152	Total Admission Tax	\$0
Purses Paid	\$664,700		

Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club

Seminole County

See SOKC, LLC's contact information for detail.

Meet Period 7/01/2008 to 10/31/2008 and 5/01/2009 to 6/30/2009

Racing Results

Performances	182	Paid Attendance	0
Racing Days	131	Total Admission Tax	\$0
Purses Paid	\$747,241		

SOKC, LLC, d/b/a Sanford-Orlando Kennel Club

Seminole County

Website

www.floridagreyhoundracing.com

Mailing Address

P. O. Box 50280, Longwood, Florida 32752

Street Address

301 Dog Track Road, Longwood, Florida 32750

Telephone

407.831.1600

Fax

407.831.3997

Meet Period

11/01/2008 to 4/30/2009

Racing Results

Performances	177	Paid Attendance	0
Racing Days	126	Total Admission Tax	\$0
Purses Paid	\$728,011		

Sarasota Kennel Club, Inc.

Sarasota County

Website

www.sarasotakennelclub.com

Mailing/Street Address

5400 Bradenton Road, Sarasota, Florida 34234

Telephone

941.355.7744

Fax

941.351.2207

Meet Period

12/26/2008 to 5/02/2009

Racing Results

Performances	188	Paid Attendance	81,111
Racing Days	110	Total Admission Tax	\$0
Purses Paid	\$861,021		

St. Johns Greyhound Park

Bayard Raceways, Inc.

St. Johns County

Website

www.jaxkennel.com

Mailing Address

P. O. Box 959, Orange Park, Florida 32067-0959

Street Address

6322 Racetrack Road, Jacksonville, Florida 32259

Telephone

904.646.0001

Fax

904.646.0420

Meet Period

12/3/2008 to 5/25/2009 at Orange Park

Racing Results

Performances	199	Paid Attendance	0
Racing Days	148	Total Admission Tax	\$0
Purses Paid	\$2,025,226		

Tampa Greyhound Track

Associated Outdoor Clubs, Inc.

Hillsborough County

Website

www.tampadogs.com

Mailing Address

P. O. Box 8096, Tampa, Florida 33674-8096

Street Address

8300 North Nebraska Avenue, Tampa, Florida 33604

Telephone

813.932.4313

Fax

813.932.5048

Meet Period

7/01/2008 to 12/31/2008 at Derby Lane

Racing Results

Performances	209	Paid Attendance	0
Racing Days	155	Total Admission Tax	\$0
Purses Paid	\$2,095,697		



JAI ALAI FRONTON ASSOCIATIONS



Florida was the first state in the nation to conduct jai alai performances, with the first fronton being built in 1926. There are currently eight jai alai permitholders operating at six frontons throughout Florida. In fact, Florida is now the only state where jai alai games are conducted. A total of 1,088 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of one percent from the previous fiscal year.

During Fiscal Year 2008/2009, handle wagered at live jai alai performances decreased by 17 percent. Intertrack handle wagered on broadcasts of live Florida jai alai performances decreased by 20 percent. There are no longer any other states that conduct jai alai; therefore, there was no simulcast or intertrack simulcast handle. Total handle declined by 19 percent for the Florida jai alai industry.

Revenue to the state decreased by one percent during Fiscal Year 2008/2009. The jai alai industry accounted for approximately three percent of Florida's total revenue and five percent of total handle from pari-mutuel performances. Permitholders reported paying \$7,442,882 in players' awards.

Total paid attendance decreased by 61 percent from the prior year. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Total Performances	1,088	Total Paid Attendance	62,651
Total Gaming Days	798	Total Admission Tax	\$0

<u>Dania Jai Alai</u>			
A Division of the Aragon Group A Boyd Gaming Company Broward County			
<u>Website</u>	www.dania-jai-alai.com	<u>Telephone</u>	954.927.2841
<u>Mailing Address</u>	P. O. Box 96, Dania Beach, Florida 33004	<u>Fax</u>	954.920.9095
<u>Street Address</u>	301 East Dania Beach Boulevard, Dania Beach, Florida 33004		
<u>Meet Period</u>	12/02/2008 to 6/30/2009		
<u>Gaming Results</u>			
Performances	239	Paid Attendance	0
Racing Days	178	Total Admission Tax	\$0
Players' Awards Paid	\$1,696,576		
<u>Ft. Pierce Jai Alai</u>			
Florida Gaming Centers, Inc. St. Lucie County			
<u>Website</u>	www.fla-gaming.com	<u>Telephone</u>	772.464.7500
<u>Mailing/Street Address</u>	1750 South Kings Highway, Ft. Pierce, Florida 34945-3099		<u>Fax</u>
			772.464.0099
<u>Meet Period</u>	1/02/2009 to 2/28/2009		
<u>Miscellaneous Revenue to State</u>	\$33,897	(See Section 550.9511(4), Florida Statutes, for detail.)	
<u>Gaming Results</u>			
Performances	43	Paid Attendance	0
Racing Days	35	Total Admission Tax	\$0
Players' Awards Paid	\$220,000		
<u>Hamilton Jai Alai and Poker</u>			
Richmond Entertainment, Inc. Hamilton County			
<u>Website</u>	www.hamiltondownsjaijai.com	<u>Telephone</u>	386.638.0011
<u>Mailing/Street Address</u>	6968 US Highway 129 South, Jasper, Florida 32052		<u>Fax</u>
			386.638.0033
<u>Meet Period</u>	9/18/2008 to 12/13/2008		
<u>Gaming Results</u>			
Performances	101	Paid Attendance	3,878
Racing Days	74	Total Admission Tax	\$0
Players' Awards Paid	\$108,470		

Miami Jai Alai

Florida Gaming Centers, Inc.
Dade County

<u>Website</u>	www.fla-gaming.com	<u>Telephone</u>	305.633.6400
<u>Mailing/Street Address</u>	3500 N.W. 37th Avenue, Miami, Florida 33142	<u>Fax</u>	305.634.7013
<u>Meet Period</u>	11/01/2008 to 5/16/2009		
<u>Gaming Results</u>			
Performances	224	Paid Attendance	24,867
Racing Days	167	Total Admission Tax	\$0
Players' Awards Paid	\$2,100,500		

Ocala Jai Alai

Second Chance Jai Alai, LLC
Marion County

<u>Website</u>	www.ocalajai.com	<u>Telephone</u>	352.591.2345
<u>Mailing Address</u>	P. O. Box 580, Orange Lake, Florida 32681	<u>Fax</u>	352.591.3402
<u>Street Address</u>	4601 N.W. Highway 318, Reddick, Florida 32686		
<u>Meet Period</u>	4/03/2009 to 4/30/2009		
<u>Miscellaneous Revenue to State</u>	\$21,280	(See Section 550.9511(4), Florida Statutes, for detail.)	
<u>Gaming Results</u>			
Performances	40	Paid Attendance	0
Racing Days	20	Total Admission Tax	\$0
Players' Awards Paid	\$189,311		

Orlando-Seminole Jai Alai

Florida Jai Alai, Inc.
Seminole County

<u>Website</u>	www.orlandojai.com	<u>Telephone</u>	407.339.6221
<u>Mailing Address</u>	P. O. Box 300107, Fern Park, Florida 32730	<u>Fax</u>	407.831.4689
<u>Street Address</u>	6405 South Highway 17-92, Fern Park, Florida 32730		
<u>Meet Period</u>	1/01/2009 to 3/29/2009		
<u>Miscellaneous Revenue to State</u>	\$41,143	(See Section 550.9511(4), Florida Statutes, for detail.)	
<u>Gaming Results</u>			
Performances	80	Paid Attendance	15,043
Racing Days	54	Total Admission Tax	\$0
Players' Awards Paid	\$251,297		

Summer Jai Alai

Dade County

See Miami Jai Alai's contact information for detail.

<u>Meet Period</u>	7/02/2008 to 10/31/2008 and 5/17/2009 to 6/29/2009 at Miami Jai Alai		
<u>Gaming Results</u>			
Performances	190	Paid Attendance	18,863
Racing Days	142	Total Admission Tax	\$0
Players' Awards Paid	\$1,721,500		

Summersport Enterprises, Ltd.

A Boyd Gaming Company
Broward County

See Dania Jai Alai's contact information for detail.

<u>Meet Period</u>	7/01/2008 to 11/30/2008 at Dania Jai Alai		
<u>Gaming Results</u>			
Performances	171	Paid Attendance	0
Racing Days	128	Total Admission Tax	\$0
Players' Awards Paid	\$1,155,228		



THOROUGHBRED ASSOCIATIONS



Florida continues to be a premier thoroughbred racing state with four permitholders operating at three tracks located in Central and South Florida. A total of 333 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 5 percent from the previous fiscal year.

During Fiscal Year 2008/2009, handle on live thoroughbred performances decreased 19 percent and intertrack handle wagered decreased 22 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 24 percent while intertrack simulcast handle decreased by 15 percent. Overall, total handle declined by 18 percent for the Florida thoroughbred industry.

Total revenue to the state during Fiscal Year 2008/2009, decreased 19 percent from the prior year. The thoroughbred industry accounted for approximately 49 percent of Florida's total revenue and 58 percent of total handle from pari-mutuel performances.

Total paid attendance decreased by 48 percent from the prior year. The division reports only paid attendance, and does not include free admissions or complimentary passes in its data.

Total Performances	333	Total Paid Attendance	131,250
Total Racing Days	333	Total Admission Tax	\$26,603

Calder Race Course, Inc.			
Dade County			
Website	www.calderracecourse.com	Telephone	305.625.1311
Mailing Address	P. O. Box 1808, Miami, Florida 33055-0808	Fax	305.620.2569
Street Address	2101 N.W. 27th Avenue, Miami, Florida 33056		
Meet Period	7/01/2008 to 10/19/2008 and 4/24/2009 to 6/30/2009		
Racing Results			
Performances	109	Paid Attendance	23,492
Racing Days	109	Total Admission Tax	\$4,887
Purses Paid	\$19,152,312		
Gulfstream Park Racing Association, Inc.			
Broward County			
Website	www.casinoatgulfstream.com/home.html	Telephone	954.454.7000
Mailing/Street Address	901 South Federal Highway, Hallandale Beach, Florida 33009	Fax	954.454.6479
Meet Period	1/03/2009 to 4/23/2009		
Racing Results			
Performances	79	Paid Attendance	0
Racing Days	79	Total Admission Tax	\$0
Purses Paid	\$26,569,469		
Tampa Bay Downs, Inc.			
Hillsborough County			
Website	www.tampabaydowns.com	Telephone	813.855.4401
Mailing Address	P. O. Box 2007, Oldsmar, Florida 34677	Fax	813.261.1961
Street Address	11225 Race Track Road, Tampa, Florida 33626		
Meet Period	12/13/2008 to 5/03/2009		
Racing Results			
Performances	94	Paid Attendance	107,758
Racing Days	94	Total Admission Tax	\$21,716
Purses Paid	\$14,727,900		
Tropical Park, Inc.			
Dade County			
See Calder's contact information for detail.			
Meet Period	10/23/2008 to 1/02/2009 at Calder Race Course		
Racing Results			
Performances	51	Paid Attendance	0
Racing Days	51	Total Admission Tax	\$0
Purses Paid	\$7,330,960		



HARNESS ASSOCIATIONS



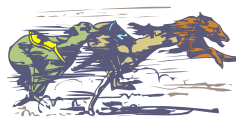
Pompano Park is the only permitholder currently conducting harness horse racing performances in the State of Florida. A total of 141 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 11 percent from the previous fiscal year.

During Fiscal Year 2008/2009, handle wagered at live harness performances decreased by 36 percent. Intertrack handle wagered on broadcasts of live Florida harness performances decreased by 36 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 22 percent while intertrack simulcast handle decreased by 11 percent. Overall, total handle decreased by five percent for the Florida harness industry.

Total revenue to the state during Fiscal Year 2008/2009, decreased by 14 percent from the prior year. The harness industry accounted for approximately seven percent of Florida's total revenue and six percent of total handle from pari-mutuel performances. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Total Performances	141	Total Paid Attendance	0
Total Racing Days	142	Total Admission Tax	\$0

Isle Casino and Racing at Pompano Park			
PPI, Inc. Broward County			
Website	www.theislepompanopark.com/home.php	Telephone	954.972.2000
Mailing/Street Address	1800 S.W. Third Street, Pompano Beach, Florida 33069	Fax	954.978.0377
Meet Period	7/02/2008 to 5/16/2009		
Racing Results			
Performances	141	Paid Attendance	0
Racing Days	142	Total Admission Tax	\$0
Purses Paid	\$12,701,318		



SUMMARY

PARI-MUTUEL INDUSTRY

During Fiscal Year 2008/2009, the total handle wagered for all classes exceeded \$1.1 billion, a decrease of 18 percent from the prior fiscal year. Total pari-mutuel performances, including charity and scholarship performances, conducted during Fiscal Year 2008/2009, decreased by 10 percent from the previous fiscal year.

The state realized revenue from regular performances of approximately \$17.3 million, a decrease of 25 percent from the prior fiscal year. Of the \$17.3 million collected, greyhound permitholders accounted for 31 percent, thoroughbreds for 58 percent, harness for 6 percent and jai alai for 5 percent.

Total paid attendance decreased 49 percent from the prior year. The division reports only paid attendance and does not include free admission or complimentary passes in its data.



HORSE RACING

Promotional Programs for Florida-Bred Horses

Florida breeder promotions and award programs are administered by private breeders' and owners' associations organized to promote ownership and breeding of race horses in the State of Florida. Each association conducts its own campaign to enhance the horse breeding industry in the state and provides breeders' and owners' awards of up to 20 percent of announced gross purses. The Florida Standardbred Breeders' and Owners' Association is funded by the breaks and uncashed tickets from live performances and one percent of the intertrack handle. The Quarter Horse Breeders' Association is funded by the breaks and the uncashed tickets from live races and one percent of the live and intertrack handle. The Florida Thoroughbred Breeders' and Owners' Association awards program is funded by 0.955 percent of the live, simulcast and intertrack handle, as well as 3.475 percent of the gross revenue from out-of-state wagers on Florida races.

To date, the Florida thoroughbred breeding industry has produced 46 national champions, including recent Eclipse Award winners, "Benny the bull" and "Ginger Punch". Florida also produced "Affirmed", still the last horse to have swept the Triple Crown (1978). In Addition, Ocala/Marion County, Florida, is home to some of the leading breeding farms in the country, including Adena Springs South, the nation's leading breeder in 2008. The industry boasts 19 classic winners (Kentucky Derby, Preakness Stakes and Belmont Stakes), 20 Breeders' Cup Day champions and six Horses of the Year.

The Florida Thoroughbred Breeders' and Owners' Association (FTBOA) funds the Florida-bred Stakes Program, which is implemented at Florida's Thoroughbred racetracks. Through a percentage of pari-mutuel handle, Florida Thoroughbred permitholders contributed \$8,826,700 to the FTBOA during Fiscal Year 2008/2009. The FTBOA paid out \$4,901,453 in Breeders' Awards, \$433,000 in Stallion Owners' Awards and \$1,196,000 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "The Sunshine Millions" at Gulfstream Park, "The Florida Million" at Calder Race Course/Tropical Park, "Florida Cup Day" at Tampa Bay Downs and additional funds for supplements to Florida-bred Preferred Stakes Races during the Calder/Tropical and Tampa Bay Downs' meets.

The Florida Standardbred Breeders' and Owners' Association, a non-profit organization and the recognized representative of horsemen in the state of Florida, is the designated association for the allocation and distribution of funds for Florida-bred racing. Promotional activities include providing breeder and stallion awards for eligible Florida-bred horses during Pompano Park's 2008/2009 meet as well as awards for Florida Breeders' Stakes races. A series of races and awards were also provided for two and three-year-old standardbreds to prepare for the winter meet at Pompano Park. The total amount of funds collected and distributed to the Florida Standardbred horsemen throughout the year exceeded \$1,600,000.

Note: Promotional program information is provided by respective Breeders' and Owners' Associations.

**UNIVERSITY OF FLORIDA
COLLEGE OF VETERINARY MEDICINE RACING LABORATORY**

The Racing Laboratory in the College of Veterinary Medicine at the University of Florida is an ISO 17025 accredited laboratory that employs various procedures to detect and identify prohibited drugs, medications, stimulants, depressants, hypnotics, local anesthetics, or drug-masking agents in the blood, urine or other bodily fluids of racing horses and greyhounds.

During Fiscal Year 2008/2009, the laboratory received and processed 101,764 samples and performed 734,086 analyses. The vigilant monitoring of samples by the laboratory serves to deter the use of prohibited drugs in racing animals in Florida.

	Horse Urine/Blood	Greyhound Urine ¹	Investigative
Samples Received	18,666	83,098	3
Samples Analyzed	18,023	54,942	3
Number of Analyses	282,015	452,071	9
Positives	96	71	N/A

¹ Quantity Not Sufficient For Testing (QNS) 24,684 (29.7%)

DRUG POSITIVES FOR FISCAL YEAR 2008/2009		
<i>Types of Positives (ARCI Drug Class)</i>	<i>Horse</i>	<i>Greyhound</i>
Acepromazine Metabolite (3)	3	0
Benzoylcegonine (1)	0	1
Benzoylcegonine (1)/Ecgonine Methyl ester (1)	0	1
Caffeine (2)/Theophylline (3)/Theobromine (4)	0	13
Caffeine (2),Theophylline (3), Theobromine (4), Oxilofrine	1	0
Cimetidine (5)	1	0
Clenbuterol (3)	12	0
Clenbuterol (3)/Dimethyl Sulfoxide (5)	1	0
Dimethyl Sulfoxide (5)	8	21
Dimethyl Sulfoxide (5)/Phenylbutazone (NA)	1	0
Flunixin (4)	5	0
Fentanyl metabolite (despropionylfentanyl) (1)	3	0
Furosemide (N/A)	3	0
Glycopyrrolate (3)	9	0
Lidocaine (2)/ 3&4-Hydroxylicocaine/Monoethyl-glycinesylidine	1	2
Ketoprofen (4)	0	1
Methocarbamol (4), Guaifenesin (4)	1	1
Monoethylglycineylidine	0	1
Nalbuphine (2)	2	0
Naproxen (4)	1	0
Oxycodone (1)/Oxymorphone (1)	0	1
Phenylbutazone (N/A)/Oxyphenbutazone (4)	38	17
Propranolol (3)/Nordiazepam (2)	1	0
Procaine (3)	1	12
Ranitidine (5)	4	0
TOTALS	96	71

- Class (1): Stimulant and depressant drugs that have the highest potential to affect performance and that have no generally accepted medical use in the racing horse.
- Class (2): Drugs that have a high potential to affect performance, but less of a potential than drugs in Class 1.
- Class (3): Drugs that may or may not have generally accepted medical use in the racing horse, but the pharmacology of which suggests less potential to affect performance than drugs in Class 2.
- Class (4): This class includes therapeutic medications that would be expected to have less potential to affect performance than those in Class 3.
- Class (5): This class includes therapeutic medications for which concentration limits have been established by the racing jurisdictions as well as certain miscellaneous agents such as dimethylsulfoxide (DMSO) and other medications as determined by the regulatory bodies.

FINANCIAL STATEMENTS

**DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL, CARDROOM,
AND SLOT ACTIVITIES
FISCAL YEAR 2008/2009**

State Revenue From Regular Performances	
Tax on Attendance	\$ 72,250
Daily License Fees	3,255,560
Tax on Handle	14,046,224
State Revenue From Pari-Mutuel Performances	<u>\$ 17,374,034</u>
Other State Revenue	
Occupational Licenses	\$ 469,814
Fingerprint Fees	215,463
Escheated Tickets From Greyhound and Jai Alai ⁽¹⁾	1,594,258
Racing Scholarship Funds ⁽¹⁾	3,879
PMW Trust Fund - Drug Fines	34,525
Miscellaneous Revenue	114,729
General Revenue Fund - Other Fines	7,325
Other State Revenue	<u>\$ 2,439,993</u>
Total Pari-Mutuel State Revenue	<u>\$ 19,814,027</u>
State Revenue From Cardrooms	
Table Fees	\$ 698,000
Gross Receipts ⁽²⁾	10,170,024
Occupational Licenses	91,690
Total State Revenue From Cardrooms	<u>\$ 10,959,714</u>
State Revenue From Slots	
Compulsive/Addictive Gambling Fee	\$ 750,000
Facility License Fee	9,000,000
Slot Taxes ⁽³⁾⁽⁴⁾	103,895,349
Fingerprint Fees	16,955
Occupational Licenses	113,670
Miscellaneous Revenue	4,073
Miscellaneous Fines	3,825
Total State Revenue From Slots	<u>\$ 113,783,872</u>
Total State Revenue Generated⁽⁴⁾	<u><u>\$ 144,557,613</u></u>

(1) Escheated tickets from greyhound racing and jai alai gaming; and Racing Scholarship Funds are distributed to the Department of Education.

(2) One-half of cardroom gross receipts is deposited into General Revenue.

(3) Slot taxes are distributed to the Department of Education.

(4) Total revenue and components thereof generated is on the accrual basis of accounting. Total revenue and components thereof as shown in the financial statements on page 34 is on the cash basis of accounting.

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BALANCE SHEET
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2009

	2009	2008
ASSETS		
Cash	\$ 0.00	\$ 87,824.50
Cash with State Treasurer	1,022,848.44	1,302,530.48
Investments at cost	5,603,250.77	6,146,484.52
Accounts receivable	143,300.90	3,702,245.65
Allowance for uncollectibles	(5,677.07)	(473.67)
Interest receivable	25,487.07	32,147.65
Due from state funds	2,877,120.66	110,392.42
TOTAL ASSETS	\$ 9,666,330.77	\$ 11,381,151.55
 LIABILITIES & FUND EQUITY		
Liabilities:		
Accounts payable	\$ 311,851.44	\$ 314,626.91
Accrued salaries	98,276.54	53,433.91
Due to other funds	90,992.98	198,608.00
Due to other state agencies	66,448.81	69,085.08
Due to general revenue	573,830.46	721,857.53
Compensated Absences	13,513.43	3,520.80
Total Liabilities	1,154,913.66	1,361,132.23
 Fund Equity		
Unreserved	8,511,417.11	10,020,019.32
Total Fund Equity	8,511,417.11	10,020,019.32
TOTAL LIABILITIES & FUND EQUITY	\$ 9,666,330.77	\$ 11,381,151.55

The financial statements and notes are for informational purposes only.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE - BUDGET & ACTUAL
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2009**

	<u>FINAL BUDGET</u>	<u>2009 ACTUAL</u>	<u>VARIANCE</u>	<u>2008 ACTUAL</u>
REVENUES:				
Fees, Charges, Commissions and Sales	\$ 14,011,176.00	\$ 14,058,596.76	\$ 47,420.76	\$ 15,104,239.93
Licenses and Permits	765,393.00	561,892.57	(203,500.43)	757,550.65
Taxes	125,534,781.00	122,685,764.16	(2,849,016.84)	147,099,728.07
Fines, Forfeits, Judgments and Settlements	77,509.00	39,766.06	(37,742.94)	87,739.32
Interest and Dividends, Net	247,687.00	290,050.21	42,363.21	607,905.02
Refunds	-	6,521.02	6,521.02	-
Miscellaneous Receipts	112,156.00	120,531.31	8,375.31	122,040.44
Total Revenues	<u>140,748,702.00</u>	<u>137,763,122.09</u>	<u>(2,985,579.91)</u>	<u>163,779,203.43</u>
EXPENDITURES				
CURRENT OPERATING				
Salaries	5,996,516.00	5,596,473.14	400,042.86	5,339,036.74
Other Personal Services	1,501,166.00	1,366,261.17	134,904.83	1,688,537.92
Other Operating Expenditures	1,009,436.59	746,110.88	263,325.71	843,259.82
Operation of Motor Vehicles	60,000.00	41,183.04	18,816.96	48,479.37
Risk Management	277,735.00	277,735.00	-	160,856.00
State Attorney-Slots	180,682.00	180,199.00	483.00	231,885.00
PMW Lab Services	2,266,000.00	2,265,984.00	16.00	2,360,000.00
PMW Compliance System	298,476.00	298,022.00	454.00	296,476.00
Tr/DMS/HR SVCS/STW Contract	58,228.00	58,228.00	-	-
Cardroom Tax Distribution	1,400,000.00	1,135,798.12	264,201.88	677,021.56
Other Contracted Services	275,557.00	153,269.30	122,287.70	332,601.14
Compulsive Gambling Prevention	695,250.00	695,250.00	-	927,000.00
OPERATING CAPITAL OUTLAY	27,732.00	20,733.64	6,998.36	38,770.15
Acquisition of Motor Vehicles	33,902.00	33,864.00	38.00	78,850.00
Assessment for Fingerprinting	659,880.00	247,713.00	412,167.00	297,460.50
Service Charge to General Revenue	4,100,000.00	2,560,149.61	1,539,850.39	2,937,606.48
Refunds	1,200,000.00	20,319.21	1,179,680.79	62,098.31
Transfer to FDLE Slots Investigation	2,944,679.00	2,825,000.00	119,679.00	3,100,000.00
Transfers to Other Funds	181,866,481.00	105,849,431.19	76,017,049.81	124,396,181.41
Transfers to General Revenue	53,400,000.00	14,900,000.00	38,500,000.00	43,500,000.00
Total Expenditures	<u>258,251,720.59</u>	<u>139,271,724.30</u>	<u>118,979,996.29</u>	<u>187,316,120.40</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(117,503,018.59)</u>	<u>(1,508,602.21)</u>	<u>115,994,416.38</u>	<u>(23,536,916.97)</u>
FUND BALANCE JULY 1, 2008	-	10,020,019.32	10,020,019.32	33,164,195.29
FUND BALANCE JUNE 30, 2009	<u>\$ (117,503,018.59)</u>	<u>\$ 8,511,417.11</u>	<u>\$ 126,014,435.70</u>	<u>\$ 9,627,278.32</u>
	(1)	(1)		

(1) Does not include budget of \$ 45,000,000 for category 190000 Investments. Actual expenditures for category 190000 were closed into the investment account.

The financial statements and notes are for informational purposes only.

CARDROOM, PARI-MUTUEL, AND
SLOT STATUTE MATRIX

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
FEES					
Daily License Fees On Live / On-track Handle	\$80 per race. <u>550.0951(1)(a)</u>	\$40 per game. <u>550.0951(1)(a)</u>	\$100 per race. <u>550.0951(1)(a)</u>	\$100 per race. <u>550.0951(1)(a)</u>	\$100 per race. <u>550.0951(1)(a)</u>
Daily License Fees On Simulcast Handle	\$80 per race, but not to exceed \$500 per day. <u>550.0951(1)(a)</u>	\$40 per game, but not to exceed \$500 per day. <u>550.0951(1)(a)</u>	\$100 per race, but not to exceed \$500 per day. <u>550.0951(1)(a)</u>	\$100 per race, but not to exceed \$500 per day. <u>550.0951(1)(a)</u>	\$100 per race, but not to exceed \$500 per day. <u>550.0951(1)(a)</u>
Cardroom Table Fees	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. <u>849.086(5)(d)</u>	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. <u>849.086(5)(d)</u>	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. <u>849.086(5)(d)</u>	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. <u>849.086(5)(d)</u>	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. <u>849.086(5)(d)</u>
TAXES					
Tax On Admissions	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a)</u></p> <p>No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c)</u></p> <p>15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <u>849.086(13)(b)</u></p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a)</u></p> <p>No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c)</u></p> <p>15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <u>849.086(13)(b)</u></p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a)</u></p> <p>No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c)</u></p> <p>15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <u>849.086(13)(b)</u></p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a)</u></p> <p>No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c)</u></p> <p>15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <u>849.086(13)(b)</u></p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a)</u></p> <p>No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c)</u></p> <p>15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <u>849.086(13)(b)</u></p>
Tax On Cardroom Gross Receipts	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <u>849.086(13)(a)</u>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <u>849.086(13)(a)</u>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <u>849.086(13)(a)</u>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <u>849.086(13)(a)</u>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <u>849.086(13)(a)</u>

This matrix represents a summary of 2008 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
Tax On Live / On-track Handle	5.5% of handle, except for charity performances which is 7.6% of handle. <u>550.0951(3)(b)1.</u>	Effective July 1, 2000, a permitholder may not be taxed at a higher rate than 2%. <u>550.0951(3)(d)</u>	0.5% of handle. <u>550.09515(2)(a)</u>	0.5% of handle. <u>550.09512(2)(a)</u>	1% of handle. <u>550.0951(3)(a)</u>
Tax On Simulcast Handle	Allows permitholders to receive greyhound races from out-of-state, and are subject to taxation under 550.0951 and 550.09511. <u>550.3551(4)</u>	Allows permitholders to receive jai alai games from out-of-state, and are subject to taxation under 550.0951 and 550.09511. <u>550.3551(4)</u>	Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3) through 550.3551(3)(c)</u>	Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3) through 550.3551(3)(c)</u>	Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3) through 550.3551(3)(c)</u>
Tax On Intertrack and Intertrack Simulcast Handle	<p>5.5% of intertrack and intertrack simulcast handle; except for the intertrack handle from charity performances at a guest track within the market area of the host, the tax is 7.6%. <u>550.0951(3)(b)1 and 550.0951(3)(c)1</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>3.9% of intertrack and intertrack simulcast handle, for permitholders located in an area of the state where there are only 3 greyhound permitholders, located in 3 contiguous counties. <u>550.0951(3)(c)2.</u></p> <p>3.9% of intertrack and intertrack simulcast handle, for greyhound permitholders located in the same market area specified in 550.615(9). <u>550.0951(3)(c)2.</u></p>	<p>7.1% of intertrack and intertrack simulcast handle. <u>550.0951(3)(b)2. and 550.0951(3)(c)1.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>3.3% of intertrack and intertrack simulcast handle, if permitholder restricted from operating live on a year-round basis, and tax paid on intertrack handle exceeds that paid during 92/93 State Fiscal Year. <u>550.09511(3)(a)</u></p> <p>6.1% of intertrack and intertrack simulcast handle, for jai alai permitholders located in the market area as specified in 550.615(6) or (9), until the tax paid on intertrack handle in the current state fiscal year exceeds that paid during 92/93 State Fiscal Year, then tax on handle is 2.3%. <u>550.0951(3)(c)2.</u></p>	<p>2% of intertrack handle. <u>550.0951(3)(c)1.</u></p> <p>2.4% of intertrack simulcast handle. <u>550.0951(3)(c)1. and 550.09515(5)</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if host and guest are thoroughbred permitholders, or if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>0.5% of intertrack simulcast handle, if guest track is a thoroughbred track located more than 35 miles from host track. <u>550.09515(5)</u></p>	<p>3.3% of intertrack handle. <u>550.0951(3)(c)1.</u></p> <p>1.5% of intertrack simulcast handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>	<p>2% of intertrack handle. <u>550.0951(3)(c)1.</u></p> <p>2.4% of intertrack simulcast handle. <u>550.0951(3)(c)1. and 550.09515(5)</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>
OUTS (ESCHEATS)					
Live / On-track Handle	Paid to the State of Florida. <u>550.1645(2)</u>	Paid to the State of Florida. <u>550.1645(2)</u>	Retained by permitholder. <u>550.2633(3)</u>	Paid to Florida Standardbred Breeders' and Owners' Association (FSBOA). <u>550.26165(1) and 550.2633(2)(a)</u>	<p>Paid to Florida Quarter Horse Breeders' and Owners Association (FQHBOA). <u>550.26165(1) and 550.2633(2)(b)</u></p> <p>Escheats from Arabian races are paid to Florida Arabian Horse Racing Promotion Fund. <u>550.2633(2)(c)</u></p>

This matrix represents a summary of 2008 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
TAX CREDITS & EXEMPTIONS					
(excluding charity performances, unless otherwise noted)	<p>Tax exemption of \$360,000 per state fiscal year, or \$500,000 for 3 permitholders that held a full live schedule in 1995, and closest to another state authorizing greyhound racing. 550.09514(1)</p> <p>Tax credit each state fiscal year equal to daily license fee on live races in previous state fiscal year. 550.0951(1)(a)</p> <p>Allows each permitholder that cannot utilize the full amount of the tax exemption or daily license fee tax credit to transfer the unused portion to a greyhound permitholder acting as a host track for intertrack wagering. 550.0951(1)(b)</p> <p>Tax credit each state fiscal year in an amount equal to the amount remitted in escheated tickets in prior state fiscal year. 550.1647</p>	<p>A permitholder that has incurred tax on handle and admissions that exceeds its operating earnings is entitled to credit the excess amount of taxes against its next ensuing meets. 550.09511(1)(b)</p> <p>Tax credit each state fiscal year equal to 25% of amount remitted in escheated tickets in prior state fiscal year. Funds equal to the tax credit shall be paid by the permitholder to the National Association of Jai Alai Frontons. 550.1646</p> <p>\$30,000 per performance exemption if live handle during the preceding state fiscal year was less than \$15 million. <u>This exemption applies to charity performances.</u> 550.09511(2)(a)1.</p> <p>A permitholder conducting fewer than 100 performances in any calendar year shall pay to the state the same aggregate amount of daily license fees on live games, admissions tax, and tax on live handle as that paid during the most recent prior calendar year in which at least 100 live performances were conducted. 550.09511(4)</p>	<p>Permitholders are allowed a credit of up to 1% of the paid taxes for the previous taxable year. The credit, if taken, is applied against taxes on live handle due for a taxable year under this section, and is paid directly to the Jockeys' Guild by the permitholders. 550.09515(6)</p>		
CHARITY PERFORMANCES					
	<p>Maximum of 5 days. 550.0351(1)</p> <p>Permitholders are allowed to conduct 1 additional day to be designated as "Greyhound Adopt-A-Pet Day." Proceeds are paid to "bona fide organizations" that promote the adoption of greyhounds. 550.1648(2)</p> <p>Permitholders shall pay from any source, including charity performances, not less than 10% of tax credit from escheated tickets to a bona fide greyhound adoption program. 550.1647</p>	<p>Maximum of 5 days. 550.0351(1)</p> <p>Permitholders are allowed to conduct 2 additional performances known as "Retired Jai Alai Players' Charity Day" for a fund to benefit retired jai alai players. 550.0351(8)</p>	<p>Maximum of 5 days. 550.0351(1)</p> <p>One additional scholarship day to tracks located in Hillsborough County for the benefit of Pasco-Hernando Community College. 550.0351(6)(a) and 550.0351(6)(b)</p>	<p>Maximum of 5 days. 550.0351(1)</p>	<p>Maximum of 5 days. 550.0351(1)</p>

This matrix represents a summary of 2008 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	STATUTE REFERENCE	SUMMARY
FEES		
Slot License Fee	551.106(1)(a), F.S.	Annual fee for each slot machine facility is \$3 million paid with the initial license application and annual thereafter on the anniversary date of the issuance of the initial license.
Compulsive or Addictive Gambling Prevention Program Fee	551.118(3), F.S.	Annual fee for each slot machine facility is \$250,000 paid at the same time the annual license fee is due, and annual thereafter.
TAXES		
Tax on Slot Revenue	551.106(2)(a) and 551.006(3), F.S.	50% of slot machine revenues, which is the total of all cash and property, received by the slot machine licensee from the operation of slot machines less the amount of cash, cash equivalents, credits, and prizes paid to winners of slot machine gaming shall be remitted by 3 p.m. Wednesday for the preceeding week ending Sunday.
FINES		
Failure to Pay Slot Tax Fine	551.106(4), F.S.	Up to \$10,000 for each day tax payment is not remitted timely.
Civil Fine	551.107(11), F.S.	The division may impose a civil fine of up to \$5,000 for each violation of this chapter or the rules of the division.
False Statement Fine	551.109(1), F.S.	Up to a \$10,000 fine or civil penalty for any person who knowingly makes or causes to be made, or aids, assists, or procures another to make a false statement in any report, disclosure, application, or any document required under Chapter 551, or any rule adopted under Chapter 551.
Unauthorized Possession of Slot Machines Fine	551.109(2), F.S.	Up to a \$10,000 administrative fine or civil penalty for any person who possesses a slot machine without the license required by Chapter 551, or who possesses a slot machine at any location other than at the slot machines licensee's facility.
PENALTIES		
Slot Machine Licensee Civil Penalties	551.117, F.S.	Up to a \$100,000 civil penalty for each count or separate offense against the slot machine licensee for violation of Chapter 551, or any rule adopted by the division.

This matrix represents a summary of 2008 Statutes. Please refer to the cite noted by statutory topic for specific language governing slot operations.