



Florida Gaming Control Commission

flgaming.gov



Annual Report Fiscal Year 2022-2023



Florida Gaming Control Commission

flgaming.gov

INTRODUCTION

Message from the Executive Director	2
Commissioners	3
Commission Overview and Organization Structure	5
Events Shaping the 2022/2023 Racing/Gaming Season in Florida	10
Pending Litigation	11

FINANCIAL STATEMENTS

Summary of State Revenue from Cardroom, Pari-Mutuel, Slot Activities, and Indian Gaming Compact	12
Balance Sheet – Special Revenue	13
Statement of Revenue, Expenditures/Changes in Fund Balance–Budget/Actual–Special Revenue Fund	14

STATISTICAL SECTION

Cardroom Statistical Data	
Cardroom Comparative Data	15
Cardroom Data by Association	16
Slot Statistical Data	
Slot Comparative Data	17
Components of Slot Data by Facility	18
Pari-Mutuel Statistical Data	
Fiscal Years Comparative Data and Explanation of Report Terminology	19
Components of Pari-Mutuel Handle from Performances.....	20
Total State Revenue from Performances.....	21
Total Regular and Charity/Scholarship Handle.....	22
Charity/Scholarship Performances, Escheated Tickets, Jai Alai Revenue.....	23
Drug Positives Statistical Data	24
Promotional Programs for Florida-Bred Horses.....	25
Historical Pari-Mutuel Wagering Activity (graphs)	26
Contact and Operating Information by Permitholder/Facility.....	28

APPENDIX.....	29
---------------	----

Introduction

MESSAGE FROM THE EXECUTIVE DIRECTOR



I am pleased to present the Florida Gaming Control Commission's Second Annual report. This report captures the Commission's activity through the fiscal year ending June 30, 2023 – the Commission's first full fiscal year as a stand-alone agency. This report not only highlights the Commission's progress and accomplishments in the past fiscal year, but also contains financial and budget data along with revenue statistics for Florida's regulated gaming industries.

Over the past year, the Commission has made significant strides in achieving its immediate goals of establishing a new regulatory and law enforcement agency, continuing to regulate the pari-mutuel industry, and starting the process of detecting, investigating, and combating illegal gambling in the state.

The Commission's successes would not have been possible without the hard work of its dedicated team. The Commission is committed to enhancing its capabilities as an agency, striving to create the most positive impact possible for the citizens of this state.

On a personal note, I want to thank the Commission's committed staff for all of their hard work. The Commission would not be where it is today without their commitment and ability to thoughtfully respond to an ever-challenging environment. I also want to thank our Commissioners for their leadership and vision. Finally, I also want to thank Governor DeSantis, President Passidomo, Speaker Renner, and members of the Florida Legislature and their staff for their continued support.

After reviewing this report, I am confident that you will agree that the Florida Gaming Control Commission is moving in a positive direction and that the citizens of Florida can expect great things in the future.

Respectfully,

A handwritten signature in blue ink that reads "Louis Trombetta". The signature is written in a cursive, flowing style.

Louis Trombetta
Executive Director
Florida Gaming Control Commission

COMMISSIONERS



Julie Imanuel Brown, Vice Chairman

Julie Imanuel Brown was reappointed by Governor Ron DeSantis, on May 6, 2022, to serve as a Commissioner of the Florida Gaming Control Commission (FGCC). She previously served as the inaugural Chairman of the Florida Gaming Control Commission, initially appointed on December 21, 2021, until said reappointment. Brown brings substantial regulatory and legal experience from a number of significant roles in the public and private sectors.

Prior to her appointment, Brown was the Secretary of the Florida Department of Business and Professional Regulation where she led the state's regulation of more than 1.4 million licenses across more than 30 fields of industry. Brown led the Department in securing unanimous approval from the Florida Legislature in getting the Department's agency bill passed, which streamlined various licensing measures, and secured funding for the creation of a new licensing system. From 2011 to 2021, Brown served three terms as a Commissioner on the Florida Public Service Commission.

Brown was elected as Commission Chair from 2016 to 2018, and led the Commission's recommendations of electric utility storm-hardening actions following a period when Florida experienced major hurricane impacts for the first time in more than a decade, and she established initiatives to build and strengthen links between the Commission and its stakeholders with improvements in technology, communication, and quality of service. Before serving on the Commission, Brown was Associate Legal Counsel of First American Corporation where she handled a variety of regulatory compliance and legal issues in the Eastern, Midwest and Mid-Atlantic Regions. She also represented corporate clients with a specialized focus on matters involving mergers, acquisitions and securities, served as the Director of Franchise Sales and Development for Checkers Drive-In Restaurants, Inc., and was an Assistant City Attorney for the City of Tampa.

Brown has been involved with various professional and civic affiliations. She was appointed to serve as one of 11 Commissioners on the Florida Women's Suffrage Centennial Commission, chaired the Florida Legislature's 19-member Study Committee on Investor-Owned Water and Wastewater Utility Systems, was appointed to the Southern States Energy Board (SSEB) Blue Ribbon Task Force, and has served as a director on several utility boards, including the National Association of Regulatory Utility Commissioners, Gas Technology Institute's Advisory Board and the Nuclear Waste Strategy Coalition.

Brown graduated magna cum laude with a Bachelor of Science from the University of Florida, where she was the recipient of the Outstanding Female Leader award, President of Florida Blue Key, inducted into the Hall of Fame, and received the Dean's Cup for the College of Journalism and Communications. She earned a Juris Doctorate from the University of Florida, Levin College of Law, is a member of the Florida Bar, a Florida Real Estate Broker and a member of Leadership Florida, Class XXXIII. Brown and her husband have two children and live in Tampa, Florida.



John D'Aquila, Commissioner

John D'Aquila has over 35 years of experience as a CPA, CFO, CEO, entrepreneur and consultant for entrepreneurs and emerging growth companies in diversified industries. He holds an active New York and Florida CPA license.

John started his career with the Ernst & Young Entrepreneurial Services Group in New York. He subsequently served as Chief Financial Officer and Vice President of Comstock Images overseeing expansion into five countries over nine years. He has founded a successful multi-state retail business and has founded and managed a successful accounting services and tax preparation firm. He served eight years on the Board of Directors of the Binghamton University National Alumni Association during its first campaign. He had also served six years on the Board of Directors of the Northeast Florida Society of Financial Professionals. John served Sawgrass Country Club for many years as Vice Chairman of the Finance Committee.

He is a member of the New York State Society of CPA's, the American Institute of CPAs, and is a Chartered Global Management Accountant in addition to a CPA. He has been recognized by the French American Chamber of Commerce with a Corporate Achievement Award in connection with his role associated with building a successful USA business in France, Germany, Luxembourg, and the United Kingdom. John is a Voice of Democracy Scholarship Suffolk County winner and a recipient of the American Legion Citizenship award.

John earned his Bachelor of Science in Accounting at Binghamton University and became a Certified Public Accountant subsequently in both New York and Florida.



Charles (Chuck) Drago, Commissioner

Chuck Drago is a former police chief with over 35 years of law enforcement experience. He served in the Fort Lauderdale Police Department for 29 years where he rose through the ranks from police officer to assistant chief of police. During his tenure, he served in many areas of the department including homicide, organized crime, vice and narcotics. In 2004, Chuck was appointed as the Chief of Police for the City of Oviedo where he was responsible for bringing community policing into the city.

As a Florida Certified Police Instructor, he has trained thousands of police officers from all over the country in use of force, undercover operations, criminal investigations, patrol procedures and domestic violence. Chuck has been a guest lecturer at colleges and universities on strategies for reducing officer involved shootings, biased-based policing, use of force, ethics and current trends in policing. He was instrumental in developing and teaching the first "Stalking Investigations" course for police officers in Florida.

Following a successful career as a law enforcement officer, Drago joined the Florida Department of Business and Professional Regulation (DBPR) as Deputy Secretary and Secretary. DBPR was the agency tasked with regulating the Pari Mutuel Wagering industry prior to the creation of the Florida Gaming Control Commission. Additionally, Drago also gained a great deal of knowledge into operations across agencies when he oversaw multiple state agencies including DBPR as a Deputy Chief of Staff in the Executive Office of the Governor.

After his time in Florida State Government, Chuck founded Drago Professional Consultants, advising police departments, law firms and media in proper police practices and policies. Drago has served as a certified expert witness in police practices throughout the country in state and federal courts.

Chuck earned an Associate Degree in Criminal Justice from the State University of New York, a Bachelor Degree in Criminal Justice from St. Thomas University (Miami) and is a graduate of the Southern Police Institute at The University of Louisville.

Tina Repp, Commissioner

Tina Repp was appointed by Governor Ron DeSantis on April 28, 2023, to serve as a Commissioner of the Florida Gaming Control Commission (FGCC). Prior to her appointment, she was a Medicare fraud, waste and abuse investigator with Qlarant. She retired as a special agent from the Federal Bureau of Investigation in May of 2022, with more than 23 years of investigating Medicare fraud, complex financial crimes, government program frauds, elder fraud and transnational organized crime.

As an FBI special agent, she received advanced training in anti-money laundering and international financial transactions. She was an FBI hostage/crisis negotiator and certified FBI legal advisor. Ms. Repp has worked closely with state and federal prosecutors, local and international law enforcement officers, and regulatory agencies to investigate and help prosecute criminals throughout the United States.

During her FBI career, she received numerous awards including the Tampa Region Financial Crimes and Inspector General Council Award for a Complex Financial Investigation, the Office of the Inspector General Exceptional Achievement Award for Medicare fraud, the U.S. Department of Justice Initiative Award, a Tampa Region Financial Crimes and Inspectors General Council Certificate of Achievement for a Joint Investigation, and a U.S. Office of Inspector General Exceptional Achievement Award for Medicare Fraud. She was recognized by the United States Attorney's Office, Middle District of Florida, as the 2017 Outstanding Law Enforcement Officer for Victim Crimes, 2016 for Economic Crimes, and in 2012 for Special Prosecutions.

Ms. Repp earned her Bachelor's Degree in Communications and International Relations from Baldwin Wallace University and her Juris Doctorate from Cleveland State University.

COMMISSION OVERVIEW AND ORGANIZATION STRUCTURE

According to sections (s.) 16.712(1) and 550.0251(1), Florida Statutes (F.S.), the Florida Gaming Control Commission (FGCC) is statutorily required to create an annual report containing various information about the previous fiscal year's gaming activity which is made available to the public and distributed to key governmental entities. As is the usual course of business, this year's annual report contains statistical information about the fiscal year that began July 1, 2022, and ended June 30, 2023.

The Florida Gaming Control Commission is a five-member regulatory body that is responsible for exercising all regulatory and executive powers of the state with respect to gambling, including pari-mutuel wagering, cardrooms, slot machine facilities, oversight of gaming compacts, and other forms of gambling authorized by the State Constitution or law. On July 1, 2022, the FGCC assumed all statutory powers, including those matters currently within the scope of the jurisdiction of the Division of Pari-Mutuel Wagering. FGCC is also now the State Compliance Agency (SCA) pursuant to s. 285.710, F.S., responsible for monitoring compliance with the provisions of the Gaming Compact between the Seminole Tribe of Florida and the State of Florida.

In April of 2023, the Florida Senate unanimously confirmed Julie Imanuel Brown, John D'Aquila, and Charles (Chuck) Drago as Commissioners of the FGCC.

In April of 2023, Governor Ron DeSantis announced his appointment of Tina Repp as Commissioner to the FGCC.

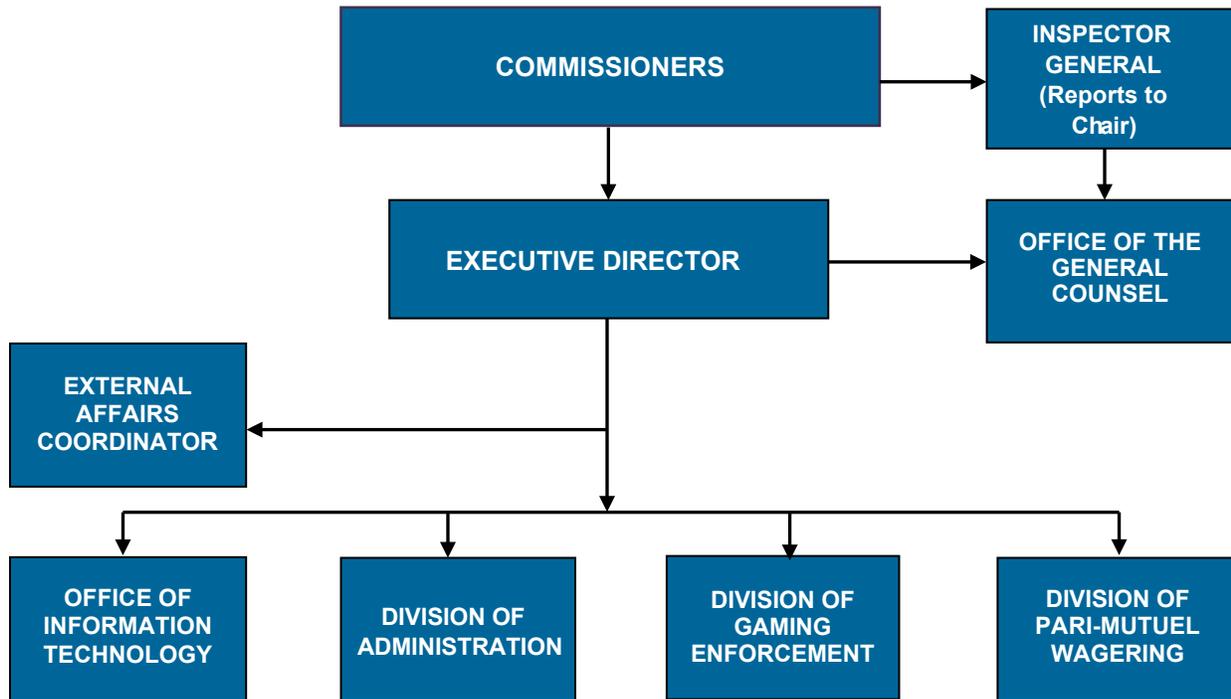
Mission Statement

Preserve and protect the integrity of gaming activities through fair regulation, licensing, effective criminal investigation, and enforcement.

FGCC Goals

- Provide efficient regulation of licensed activity.
- Investigate, support, and provide information to oppose criminal gambling elements in the State of Florida.
- Protect the health and safety of Floridians.
- Secure state revenues.

Organization Chart



Executive Direction and Support Services

The Executive Direction and Support Services includes the Commission, executive leadership, general counsel, administration, and technology teams. Together, these service programs provide policy, direction, financial management, human resources, purchasing, records and safety, loss control and securities/property management, inspector general, legal, legislative, communications, information technology services, planning and budgeting, and mail services for the FGCC.

The Division of Gaming Enforcement

The Division of Gaming Enforcement (DGE) is tasked with the dual mission of directly enforcing Florida's gambling laws and providing expert support to other law enforcement agencies in their efforts to combat illegal gambling activities.

Direct enforcement activities involve proactive investigations initiated by reports of illegal gambling, confidential sources, and investigative leads. Upon obtaining sufficient evidence, agents execute search warrants, resulting in arrests and the seizure of illegal gambling devices and contraband.

The DGE also serves as a valuable resource for state and local law enforcement partners, providing expert guidance on the intricacies of Florida's gambling laws and regulations. Agents share their knowledge and experience, assisting other law enforcement agencies in identifying illegal gambling activities, gathering evidence, and building strong cases for prosecution. This collaborative approach ensures that illegal gambling operations are effectively investigated and disrupted.

In August 2022, the Director of Law Enforcement was hired. The Director initiated the Florida Department of Law Enforcement (FDLE) hiring and training program. The DGE budget authorized 19 positions, that needed to be established, advertised, and employed. During the fiscal year, one Chief of Law Enforcement Section Leaders, and two administrative assistants were hired.

Two regional offices were established, one in North Florida and one in South Florida. The North Florida office was established in Tallahassee on July 1, 2022. The South Florida Regional Office space was acquired in Miami in June 2023.

Gaming Enforcement Investigations and Actions

- During the 2022-2023 fiscal year, DGE received 1,266 total location based complaints of illegal gambling.
- From those complaints, 493 letters were sent to the local law enforcement departments informing them of possible illegal gambling activities at these locations.
- From those complaints, 506 letters were sent directly to businesses informing them of their possible participation in illegal gambling activities and providing copies of the gambling laws and associated criminal punishments.
- DGE engaged in proactive outreach by actively participating in conferences and fostering collaboration with law enforcement stakeholders. They established strong connections with cities and counties through effective communication channels, ensuring a cohesive approach to enforcing Florida's gambling laws.
- During the 2022-2023 fiscal year, DGE conducted joint investigation operations with the Chipley Police Department, Hillsborough Sheriff's Office, Holmes County Sheriff's Office, Manatee County Sheriff's Office, Palm Beach Sheriff's Office, St. Lucie County Sheriff's Office, and St. Petersburg Police Department resulting in 52 arrests and the seizure of:
 - 858 illegal slot machines
 - \$1,151,000 in cash
 - \$2,000,000+ in real estate
 - 40 grams of fentanyl
 - 10 grams of methamphetamine

The Division of Pari-Mutuel Wagering

The Division of Pari-Mutuel Wagering (DPMW) is charged with regulating licensed pari-mutuel, cardroom, and slot machine gaming industries, as authorized by Chapters 550, 551, and Section 849.086, Florida Statutes (F.S). Pari-Mutuel wagering was originally authorized by the Legislature in 1931. Pari-mutuel wagering is authorized for thoroughbred racing, harness horse racing, quarter horse racing, jai alai games, and simulcast greyhound racing. Cardrooms are authorized at licensed pari-mutuel facilities throughout Florida, and slot machine gaming at licensed pari-mutuel facilities in Broward and Miami-Dade counties.

DPMW's structure includes five functional areas which act under the management of the Office of the Director. These areas include Revenue and Financial Analysis, Auditing, Operations, Investigations, and Slot Operations. In its effort to maintain the integrity of authorized gaming in Florida and protect the welfare of the patrons and racing animals, DPMW maintains the following roles and responsibilities:

- Ensures individuals and businesses working or conducting business at a pari-mutuel facility must obtain an occupational license.
- Completes comprehensive reviews of pari-mutuel, cardroom, and slot annual operating licenses and associated amendment requests for approval or denial by the Commissioners.
- Monitors each horse race and conducts inquiries and hearings for alleged violations of the state's pari-mutuel statutes and rules.
- Collects urine, blood, and other samples from horses, which are sent to the racing laboratory for detection of impermissible substances or medications in accordance with the Horseracing Integrity and Safety Authority.
- Conducts compliance audits of pari-mutuel broadcast exchanges, interstate wagering restrictions, statutory and rule procedures, reported revenue amounts to their accounting transaction source documentation, oversight of the wagering pools, transmission of pari-mutuel information, proper calculations to winning pool wagers, and approval of totalizator security plans and software upgrades.
- Investigates patron complaints and alleged statutory or rule violations that occur at pari-mutuel facilities, cardrooms, and slot machine gaming areas. Investigators also perform in-depth background reviews of applicants with disqualifying criminal convictions who are requesting a waiver from the Executive Director in accordance with Section 550.105, F.S.
- Oversees day-to-day operations at the slot machine facilities, daily revenue reconciliations, verification slot machines have been certified by an independent testing laboratory, approval of slot machine shipments, and ensuring slot machine gaming activity meets or exceeds the minimum 85% payout threshold.
- Safeguards and accounts for state revenue, performs financial audits, develops revenue projections, maintains cash flow statements, compiles statistical information, and ensures for timely transfers of slot tax revenue to the Education Enhancement Trust Fund.
- Processes the annual cardroom county/municipality distribution in accordance with Section 849.086 (13), F.S.

In addition to the responsibilities above, the FGCC is designated by the Legislature as the State Compliance Agency to carry out the state's oversight responsibilities in accordance with the provisions outlined in the Compact between the State of Florida and the Seminole Tribe of Florida and process the annual local government distribution associated with the Compact as outlined in Section 285.710, F.S.¹

¹ See Appendix for financial information published by the Office of Economic and Demographic Research relative to gaming activities allowed pursuant to F.S. 285.710(3).

2022/2023 DPMW REGULATORY/PERFORMANCE DATA

- Staff completed comprehensive reviews of 40 pari-mutuel wagering annual operating license applications, three non-wagering license applications, 29 annual cardroom license applications, and eight annual slot license applications.
 - As of December 1, 2023, the Division is currently reviewing three annual slot renewal license applications and one pari-mutuel amended operating license application.
- Licensing and operations staff processed 15,911 occupational license applications for businesses and individuals, of which 2,218 were related to cardroom operations, 10,848 were related to pari-mutuel operations, and 2,845 were related to slot machine operations. Fifty-four applications were denied.
- The Stewards and Hearing Officers issued 22 rulings and five consent orders with assessed fines and/or imposed license suspensions for violations.
- Auditors conducted 19 pari-mutuel compliance audits, 13 cardroom audits, eight slot audits, one breeders' and owners' awards audit, as well as 12 totalizator software upgrades and totalizator malfunction notifications submitted to the division.
- Investigated 248 pari-mutuel license waiver requests, complaints, and potential statute and/or rule violations related to pari-mutuel, cardroom, and slot activity. Investigators also conducted 1,530 facility visits and performed 667 pari-mutuel inspections to ensure statute and regulatory compliance.
- Slot operations staff performed 5,402 Slot inspections; of those, 71 items were found to be non-compliant, of which one was turned over to Investigations, and 56 facilities were notified of observations requiring internal action. Additionally, 505 shipments of authorized slot machines and components were approved, which required the verification of 677 slot machines and 5,277 slot machine components and monitored 9,441 slot machine conversions, denomination and/or game theme changes, slot machine relocations, and other related slot machine changes.
- Revenue staff reconciled 566 pari-mutuel, cardroom, and slot monthly remittance reports, conducted four charity day audits and 21 uniform annual report audits, and performed additional financial and statistical analysis of wagering activity.
- State veterinarians and veterinary assistants collected 8,315 horse urine and blood samples for submission to the racing lab for testing of impermissible substances and medication levels.
- The State Compliance Agency completed 73 inspections of tribal gaming facilities spanning over 730 staff hours.
- The Commission issued 218 Final Orders relating to regulatory oversight of the pari-mutuel permitholders, applicants, licensees, and other industry stakeholders as authorized by Chapters 550, 551, and Section 849.086, F.S.

ADOPTED RULES

- FGCC adopted a public comment rule, 75-15.001, effective September 25, 2023. The rule invites and encourages all members of the public to provide comments on matters or propositions before the Commission and the processes for comment.

RULES IN DEVELOPMENT

- The FGCC has rules in development pertaining to Licensing Forms, Slot Machine Facility Cashless Wagering, and Greyhounds.

EVENTS SHAPING THE 2022/2023 RACING/GAMING SEASON IN FLORIDA

- July 1, 2022 - The Division of Pari-Mutuel Wagering was officially transferred from the Department of Business and Professional Regulation to the newly formed Florida Gaming Control Commission via a type two transfer.
- The Horseracing Integrity & Welfare Unit (HIWU) was established in 2022 by Drug Free Sport International (DFSI) to administer the rules and enforcement mechanisms of the Horseracing Integrity and Safety Authority's (HISA) Anti-Doping and Medication Control (ADMC) Program. HISA, through its Horseracing Integrity & Welfare Unit (HIWU) implemented the independent Anti-Doping and Medication Control (ADMC) enforcement agency, creating a centralized testing and results management process and applying uniform penalties for integrity violations. HIWU began overseeing the testing and adjudication of equine post-race and out-of-competition samples effective May 22, 2023.
- During the 2023 Legislative Session, Chapter 2023-157, L.O.F. (HB 7063) passed both the House and Senate chambers and was approved by the Governor. This bill became effective July 1, 2023. Chapter 2023-157, L.O.F. (HB 7063) created Section 550.09516, F.S., authorizing thoroughbred permitholders that conduct pari-mutuel wagering meets to be eligible for a credit equal to the amount paid by such permitholders in the prior state fiscal year to the federal Horseracing Integrity and Safety Authority (HISA), applicable to state taxes and fees and inclusive of any true-up calculations or credits made, granted, or applied to the assessment imposed on the permitholder or the state by HISA, for covered horse racing in the state, pursuant to the Horseracing Integrity and Safety Act of 2020. Additionally, Section 212.20, F.S., was amended, providing for \$27.5 million from the Sales and Use Tax to be distributed to the Florida Agricultural Promotional Campaign Trust Fund for further distribution in accordance with Section 571.265, F.S. Section 571.265, F.S., provides that the distributions shall be made annually among the Florida Thoroughbred Breeders' Association and the two thoroughbred racing tracks within Florida to encourage the agricultural activity of thoroughbred breeding and to enhance thoroughbred racing in Florida through June 30, 2025.
- September 29, 2022 - Hurricane Ian made landfall on Florida's southwest coastline near Ft. Myers, crossing over the state exiting near Palm Coast, inflicting significant damage. Facility closures:
 - St. Petersburg Kennel Club d/b/a Derby Lane (9/27 – 9/30/2022)
 - Sarasota Kennel Club d/b/a One-Eyed Jack's Poker Room (9/28 -9/29/2022)
 - Bonita Springs Poker Room (9/27 @ 10pm – 10/2/2022)
 - Melbourne Greyhound Park, LLC (9/28 – 9/29/2022)
 - TBD Entertainment, LLC, d/b/a Lucky's Cardroom (9/27 – 9/29/2022)
 - bestbet Orange Park, Inc. (9/28 -9/30/2022)
 - West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club (9/28 – 9/30/2022)
 - Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing & Card Club (9/28 – 10/1/2022)
- November 3, 2022 - The Commission approved the relocation of Fronton Holdings, LLC d/b/a Casino Fort Pierce, located at 1750 South Kings Highway, Fort Pierce, FL 34945, to 6666 South US Highway 1, Unit 2A, Port St. Lucie, FL 34952.
- November 10, 2022 - Hurricane Nicole made landfall in Florida on the eastern coastline near Vero Beach. Facility closures:
 - Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing & Card Club (11/9 @ 6pm – 11/10/2022)
 - Melbourne Greyhound Park, LLC (11/9 – 11/10/2022)
 - West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club 11/10/2022
- April 27, 2023 – The Commission approved the change in ownership permit number 155, known as West Flagler Associates, LTD.; d/b/a/ Magic City Casino to Gretna Racing, LLC., d/b/a Magic City Casino.

PENDING LITIGATION

***Debary Real Estate Holdings, LLC v. Florida Gaming Control Commission
U.S. District Court Case number 4:23-CV-358-AW-MAF***

In 2021, Debary Real Estate Holdings filed a complaint in the United States District Court, Northern District of Florida, seeking injunctive relief and a declaration that certain provisions of Chapter 21-271, Laws of Florida are unconstitutional or, in the alternative, a determination that the revocation of its permit is a taking that entitles Debary Real Estate Holdings to compensation for the same.

***Jefferson County Kennel Club, LLC v. Florida Gaming Control Commission
Leon County Case number 2023-CA-002048***

In 2021, Jefferson County Kennel Club filed a complaint in the Circuit Court of the Second Judicial Circuit, in and for Leon County, Florida, seeking injunctive relief in a declaration that certain provisions of chapter 21-271, Florida Laws, are unconstitutional or, in the alternative, a determination that the revocation of its permit is a taking that entitles Jefferson County Kennel Club just compensation for the same.

***Florida Gaming Control Commission v. Tampa Bay Downs
Florida First District Court Case number 1D22-2802, DOAH Case No. 22-1121RU***

Tampa Bay Downs, a thoroughbred permitholder conducting live race meets, challenged the Commission's position that, under Section 550.0951(3)(c)1, Tampa Bay Downs is not entitled to a reduced tax rate because it is not within a market area of another thoroughbred permitholder as an unadopted rule. The administrative law judge in DOAH Case No. 22-1121RU issued a final order that concluded, as a matter of law, that the Commission's position constituted an unadopted rule. The Commission appealed the Final Order at the First District Court of Appeal, which is currently pending.

***South Marion Real Estate Holdings, LLC d/b/a Oxford Downs and Darold R. Donnelly v.
Florida Gaming Control Commission
Florida Fifth District Court Case number 5D22-1477, DOAH case number 22-0968RX***

Oxford Downs challenged Rule 61D-11.005(5) as an invalid rule. The administrative law judge in DOAH Case No. 22-0968RX issued a Final Order that concluded, as a matter of law, that the Commission has the requisite authority to promulgate Rule 61D-11.005(5) and that the Rule does not enlarge, modify, or contravene section 849.086, Florida Statutes. Oxford Downs appealed the Final Order at the Fifth District Court of Appeal, which is currently pending.

***Ramsey Zimmerman v. Florida Gaming Control Commission
Florida Fifth District Court Case number 5D23-1062***

Mr. Zimmerman, who has been convicted of disqualifying offenses in Florida, applied for an occupational license and a waiver from the restrictions excluding offenders. The director declined to waive the restrictions excluding offenders, and the Commission issued a letter of license denial to Mr. Zimmerman. Following an informal hearing by a Commission-appointed informal hearing officer, the Commission issued a Final Order denying Mr. Zimmerman's licensure application. Mr. Zimmerman appealed the Final Order at the Fifth District Court of Appeal, which is currently pending. The briefing has concluded, and oral argument occurred on November 29, 2023.

***West Flagler Association, Ltd, Bonita-Fort Myers Corporation d/b/a Bonita Springs Poker Room, and
Isadore Havenick v. Ron DeSantis, Paul Renner, and Kathleen Passidomo
Florida Supreme Court Case number SC2023-1333***

On September 25, 2023, West Flagler Association, et al. filed a petition for writ of quo warranto with the Florida Supreme Court, alleging that the provisions of the 2021 Gaming Compact between the Seminole Tribe of Florida and the State of Florida, and the enactment of certain Florida statutes allowing the Seminole Tribe of Florida to conduct sports betting within its tribal lands and online, constitute an impermissible expansion of Article X, Section 30 of the Florida Constitution. The requested relief includes the suspension of online sports betting off tribal lands. On November 7, 2023, West Flagler Association, et al. filed a motion with the Court to expedite suspension of online sports betting off tribal lands, requesting the immediate suspension of the same. Litigation is ongoing.

Financial Statements

DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL, CARDROOM,
SLOT ACTIVITIES, AND INDIAN GAMING COMPACT
FISCAL YEAR 2022/2023

State Revenue from Regular Performances	
Tax on Attendance	\$ 19,497
Daily License Fees	852,980
Tax on Handle	4,662,407
State Revenue from Pari-Mutuel Performances (1)	\$ 5,534,884
Other State Revenue	
Occupational Licenses	\$ 347,065
Fingerprint Fees	165,461
Escheated Tickets (2)	66,763
Racing Scholarship Funds (2)	0
PMW Trust Fund - Drug Fines	19,000
Miscellaneous Revenue	136,405
General Revenue Fund - Other Fines	21,750
Other State Revenue	\$ 756,443
Total Pari-Mutuel State Revenue	\$ 6,291,327
State Revenue from Cardrooms	
Table Fees	\$ 911,000
Gross Receipts (3)	21,716,848
Occupational Licenses	125,189
Total State Revenue from Cardrooms	\$ 22,753,037
State Revenue from Slots	
Compulsive/Addictive Gambling Fee (4)	\$ 2,250,000
Facility License Fee (4)	18,000,000
Slot Taxes (5)	241,989,350
Fingerprint Fees	17,433
Occupational Licenses	180,362
Miscellaneous Revenue	36,707
Miscellaneous Fines	6,400
Total State Revenue from Slots	\$ 262,480,252
Total State Revenue Generated from Pari-Mutuel, Cardroom, and Slots	\$ 291,524,615
State Revenue from Indian Gaming Compact	
Indian Gaming Compact (6)	\$ 0
Indian Gaming Compact Reimbursements	303,936
Total State Revenue from Indian Gaming Compact	\$ 303,936
TOTAL STATE REVENUE GENERATED	\$ 291,828,551

- (1) Daily license fees and taxes reported above are amounts collected and do not reflect amounts due.
- (2) Escheated tickets and Racing Scholarship Funds are distributed to the Department of Education.
- (3) One-half of cardroom gross receipts is deposited into the General Revenue Fund.
- (4) Both amounts include payments from: Gulfstream Park, Big Easy Casino, The Isle Casino and Racing at Pompano Park, Gretna Racing d/b/a Magic City Casino, Calder Casino and Race Course, Miami Jai Alai Casino, Hialeah Park and Casino at Dania Beach.
- (5) Slot taxes are distributed to the Department of Education.
- (6) Indian Gaming Compact payments are deposited into the General Revenue Fund. In March 2022, the Seminole Tribe of Florida ceased making revenue share payments associated with the Compact.

**STATE OF FLORIDA
FLORIDA GAMING CONTROL COMMISSION
BALANCE SHEET
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash with State Treasurer	\$ 6,313,863	\$ 7,634,908
Investments at cost	34,668,165	19,503,157
Accounts receivable	58,700	506,484
Taxes receivable	20,864,066	20,413,086
Allowance for uncollectibles	-	(410,630)
Interest receivable	66,116	16,723
Due from other funds	94,696	-
TOTAL ASSETS	\$ <u>62,065,606</u>	\$ <u>47,663,728</u>
LIABILITIES & FUND EQUITY		
Liabilities:		
Accounts payable	\$ 954,917	\$ 161,643
Accrued salaries	-	132,023
Due to other funds	94,696	315,911
Due to other state agencies	20,067,115	19,253,238
Due to general revenue	907,297	714,902
Compensated absences	66,975	-
Total Liabilities	<u>22,091,000</u>	<u>20,577,717</u>
Fund Equity		
Unreserved	<u>39,974,606</u>	<u>27,086,012</u>
Total Fund Equity	<u>39,974,606</u>	<u>27,086,012</u>
TOTAL LIABILITIES & FUND EQUITY	\$ <u><u>62,065,606</u></u>	\$ <u><u>47,663,729</u></u>

The financial statements and notes are for informational purposes only.

**STATE OF FLORIDA
FLORIDA GAMING CONTROL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE - ACTUAL
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	<u>2023 ACTUAL</u>	<u>2022 ACTUAL</u>
REVENUES:		
Fees, Charges, Commissions and Sales	\$ 22,328,435	\$ 22,570,395
Licenses and Permits	370,011	491,277
Taxes	257,537,847	255,363,974
Fines, Forfeits, Judgments and Settlements	26,522	6,701
Interest and Dividends, Net	334,600	122,050
Refunds	306,520	211,964
Miscellaneous Receipts	168,441	102,055
Transfer in from DBPR	27,001,381	-
Total Revenues	<u>308,073,757</u>	<u>278,868,416</u>
EXPENDITURES		
CURRENT OPERATING		
Salaries	11,280,716	\$ 6,828,291
Other Personal Services	711,597	677,501
Salary Incentive	1,467	-
Other Operating Expenditures	2,672,209	764,037
Operation of Motor Vehicles	57,396	87,717
Risk Management	136,962	122,468
State Attorney-Slots	67,237	-
PMW Lab Services	1,916,000	1,780,040
PMW Compliance System	246,476	246,476
Tr/DMS/HR SVCS/STW Contract	63,189	51,386
DBPR/IT Services	680,243	-
Cardroom Tax Distribution	2,416,404	1,889,742
Other Contracted Services	1,064,633	26,869
Compulsive Gambling Prevention	1,243,563	1,250,000
Racing Animal Med Research	100,000	100,000
OPERATING CAPITAL OUTLAY	93,092	-
Acquisition of Motor Vehicles	412,590	57,783
Assessment for Fingerprinting	396,970	340,948
Service Charge to General Revenue	3,108,815	3,293,594
Refunds	13,309	15,493
Transfer to FDLE Slots Investigation	-	-
Transfers to Other Funds	241,989,350	242,378,495
Transfers to General Revenue	-	5,000,000
Total Expenditures	<u>268,672,218</u>	<u>264,910,840</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>39,401,539</u>	<u>13,957,576</u>
FUND BALANCE JULY 1, 2022	-	8,648,992
FUND BALANCE JUNE 30, 2023	<u>\$ 39,401,539</u>	<u>\$ 22,606,568</u>

The financial statements and notes are for informational purposes only.

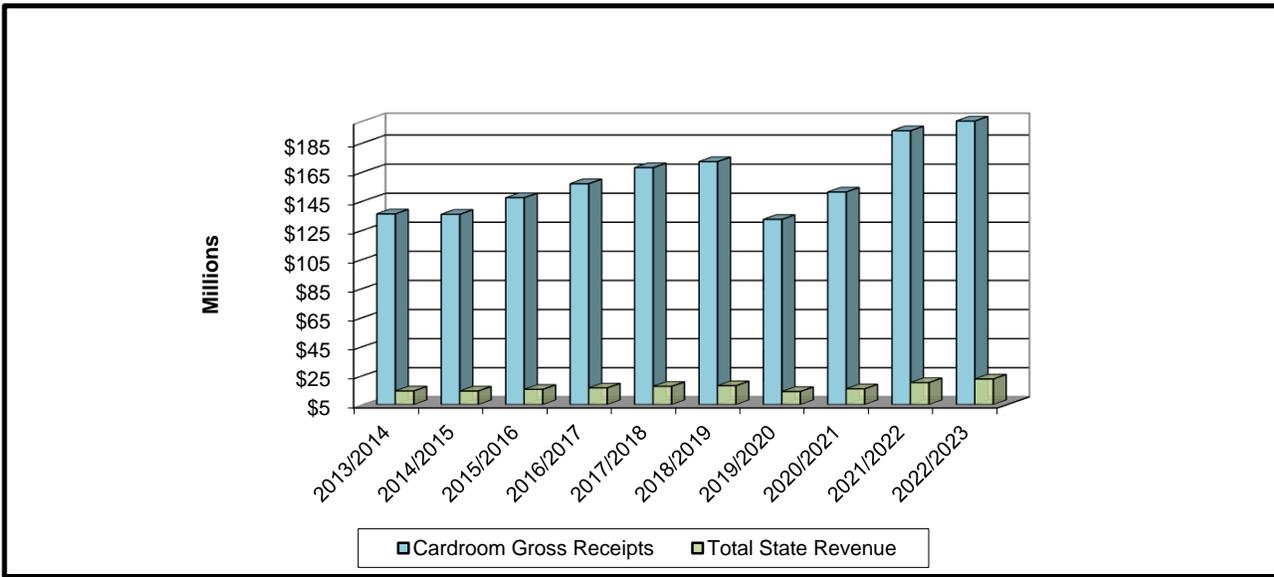
Statistical Section

CARDROOM COMPARATIVE DATA

During fiscal year 2022-2023, there were 29 permitholders that obtained a cardroom license. Of those, 26 operated at pari-mutuel facilities located throughout the state. The number of cardroom tables increased from 829 in fiscal year 2021/2022, to 911 in fiscal year 2022/2023. Table fees increased from \$829,000 to \$911,000 this fiscal year. Cardroom gross receipts increased from \$193,312,334 to \$217,168,480 and the gross receipts tax increased from \$19,331,234 to \$21,716,848 this fiscal year. The overall result was an increase in total state revenue from \$20,160,234 to \$22,627,848 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 2023, the Commission distributed approximately \$2,714,606 to the counties and municipalities from cardroom gross receipts taxes.

CARDROOM GROSS RECEIPTS AND TOTAL STATE REVENUE FISCAL YEARS 2013/2014 THROUGH 2022/2023



CARDROOM GROSS RECEIPTS AND STATE REVENUE SUMMARY

Fiscal Year	Total Cardroom Gross Receipts	Gross Receipts Tax	Table Fees Collected ^(A)	Total State Revenue (Gross Receipts Tax plus Table Fees)	Total State Revenue as a Percent of Gross Receipts
2013/2014	\$136,163,616	\$13,615,464	\$788,000	\$14,403,464	10.58%
2014/2015	\$135,888,902	\$13,589,789	\$755,000	\$14,344,789	10.56%
2015/2016	\$147,298,438	\$14,729,654	\$774,000	\$15,503,654	10.53%
2016/2017	\$156,914,074	\$15,692,825	\$805,000	\$16,497,825	10.51%
2017/2018	\$167,950,581	\$16,795,063	\$786,000	\$17,587,063	10.47%
2018/2019	\$172,085,233	\$17,208,523	\$824,000	\$18,032,523	10.48%
2019/2020	\$132,392,085	\$13,239,209	\$796,000	\$14,035,209	10.60%
2020/2021	\$151,179,359	\$15,117,936	\$782,000	\$15,899,936	10.52%
2021/2022	\$193,312,344	\$19,331,234	\$829,000	\$20,160,234	10.43%
2022/2023	\$217,168,480	\$21,716,848	\$911,000	\$22,627,848	10.42%

(A)

Beginning 2018/2019 Table Fees Collected are reported as the amount collected during the Fiscal Year instead of the number of approved tables per the permitholders cardroom license.

COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

Fiscal Year 2022/2023

	County / Municipality	Gross Receipts	Tournament Gross Receipts	Total Gross Receipts	Gross Receipts Tax ^(A)	Table Fees Collected ^(B)	Total Taxes and Fees
Greyhound Permitholders							
Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing and Card Club	Volusia	\$11,466,588	\$490,757	\$11,957,345	\$1,195,734	\$70,000	\$1,265,734
St. Petersburg Kennel Club, Inc., d/b/a Derby Lane	Pinellas	11,854,671	554,195	\$12,408,866	\$1,240,887	55,000	1,295,887
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	Washington	5,149,264	349,050	\$5,498,314	\$549,831	25,000	574,831
*Gretna Racing LLC, d/b/a Magic City Casino	Dade	8,908,236	0	\$8,908,236	\$890,824	25,000	915,824
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	Duval	30,280,271	1,057,251	\$31,337,522	\$3,133,752	96,000	3,229,752
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino **831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	City of Hallandale	6,537,187	162,642	\$6,699,829	\$669,983	30,000	699,983
Melbourne Greyhound Park, LLC	Brevard	7,300,314	358,115	\$7,658,429	\$765,843	38,000	803,843
Bonita-Ft Myers Corp. d/b/a Bonita Springs Poker Room	Lee	12,652,386	470,930	\$13,123,316	\$1,312,332	37,000	1,349,332
bestbet Orange Park, Inc., d/b/a bestbest Orange Park	Town of Orange Park	13,640,078	280,454	\$13,920,532	\$1,392,053	37,000	1,429,053
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	Palm Beach	16,348,470	1,157,948	\$17,506,418	\$1,750,642	67,000	1,817,642
Pensacola Greyhound Racing, LLP	Escambia	4,319,153	214,655	\$4,533,808	\$453,381	20,000	473,381
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	Sarasota	6,351,654	1,131,081	\$7,482,735	\$748,274	34,000	782,274
best bet St. Augustine, Inc. d/b/a St. Johns Greyhound Park	St. Johns	7,175,809	296,202	\$7,472,011	\$747,201	49,000	796,201
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	Hillsborough	3,403,011	229,876	\$3,632,887	\$363,289	20,000	383,289
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	City of Orange City	16,660,151	159,600	\$16,819,751	\$1,681,975	40,000	1,721,975
Total Greyhound Permitholders		\$162,047,241	\$6,912,756	\$168,959,997	\$16,896,000	\$643,000	\$17,539,000
Jai Alai Permitholders							
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai ***Dania Entertainment Center, LLC, d/b/a DaniaSummer Jai Alai	Broward	\$4,089,747	\$915,990	\$5,005,737	\$500,574	\$23,000	\$523,574
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Card House Port St. Lucie	St. Lucie	2,246,362	0	\$2,246,362	\$224,636	39,000	263,636
Casino Miami, LLC, d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	Dade	2,691,637	15,942	\$2,707,579	\$270,758	22,000	292,758
Calder Race Course, Inc. d/b/a Calder Casino and Race Course	Dade	897,436	0	\$897,436	\$89,744	8,000	97,744
OBS Real Estate Holdings, LLC d/b/a Ocala Gainesville Poker	Marion	1,385,880	52,520	\$1,438,400	\$143,840	9,000	152,840
Total Jai Alai Permitholders		\$11,311,062	\$984,452	\$12,295,514	\$1,229,551	\$101,000	\$1,330,551
Thoroughbred Permitholders							
Gulfstream Park Racing Association, Inc. D/B/A Gulfstream Park Racing and Casino	City of Hallandale	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Tampa Bay Downs, Inc.	Hillsborough	4,745,797	579,489	5,325,286	532,529	25,000	557,529
Total Thoroughbred Permitholders		\$4,745,797	\$579,489	\$5,325,286	\$532,529	\$26,000	\$558,529
Harness Permitholder							
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	Broward	\$9,416,658	\$1,300,710	10,717,368	\$1,071,737	\$64,000	\$1,135,737
Quarter Horse Permitholders							
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	Hamilton	\$96	\$0	96	\$9.60	\$1,000	\$1,010
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	City of Gretna	2,008,261	0	2,008,261	200,826	15,000	215,826
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	City of Hialeah	6,856,845	0	6,856,845	685,685	30,000	715,685
South Marion Real Estate Holdings, LLC, d/b/a Oxford Downs	Marion	10,319,854	685,259	\$11,005,113	1,100,511	31,000	1,131,511
Total Quarter Horse Permitholders		\$19,185,056	\$685,259	\$19,870,315	\$1,987,032	\$77,000	2,064,032
TOTAL FOR ALL PERMITHOLDERS		\$206,705,814	\$10,462,666	\$217,168,480	\$21,716,848	\$911,000	\$22,627,848

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

(B) Amounts shown are table fees collected during Fiscal Year 2022/2023.

*Effective April 28, 2023, West Flagler Associates, Ltd. became Gretna Racing D/B/A Magic City Casino.

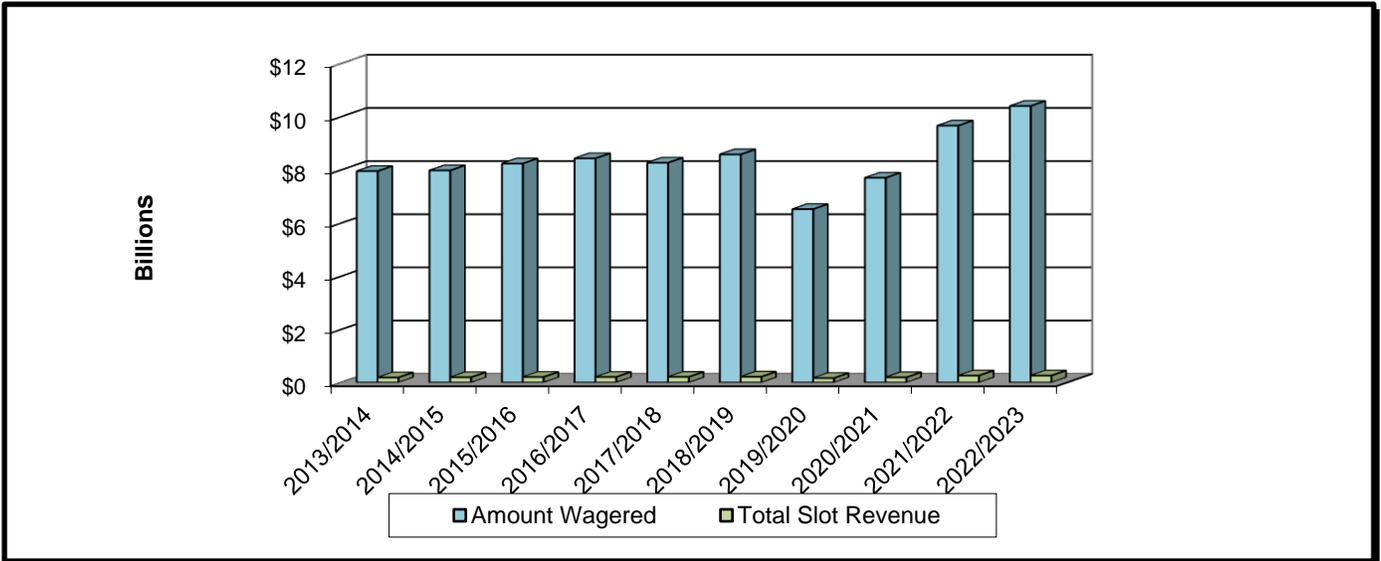
** 831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino licensed at same location but had no activity.

*** Dania Entertainment Center, LLC, d/b/a DaniaSummer Jai Alai licensed at same location but had no activity.

SLOT COMPARATIVE DATA

During fiscal year 2022/2023, the total amount wagered by patrons was \$10,403,651,648 and total net slot revenue was \$691,398,142. As a result, the total taxes paid to the state was \$241,989,350, a less than one percent increase in total paid slot taxes from the previous state fiscal year. A total of \$20,250,000 was collected in annual slot license fees, including the Compulsive or Addictive Gambling Prevention Program Fee (CAGP), per Section 551.118(3), Florida Statutes.

AMOUNT WAGERED AND TOTAL SLOT STATE REVENUE FISCAL YEARS 2013/2014 THROUGH 2022/2023



AMOUNT WAGERED AND TOTAL SLOT STATE REVENUE

Fiscal Year	Total Amount Wagered	Slot State Tax	Annual Slot License and CAGP Fees	Total Slot Revenue
2013/2014	\$7,953,652,039	\$174,024,068	\$15,750,000	\$189,774,068
2014/2015	\$7,979,515,007	\$182,584,841	\$15,750,000	\$198,334,841
2015/2016	\$8,237,416,807	\$187,977,011	\$20,250,000	\$208,227,011
2016/2017	\$8,432,779,498	\$192,239,320	\$15,750,000	\$207,989,320
2017/2018	\$8,268,257,753	\$192,876,273	\$18,000,000	\$210,876,273
2018/2019	\$8,582,397,464	\$201,094,536	\$18,000,000	\$219,094,536
2019/2020	\$6,522,028,077	\$149,292,068	\$18,000,000	\$167,292,068
2020/2021	\$7,702,629,923	\$178,762,395	\$18,000,000	\$196,762,395
2021/2022	\$9,663,257,046	\$240,851,138	\$20,250,000	\$261,101,138
2022/2023	\$10,403,651,648	\$241,989,350	\$20,250,000	\$262,239,350

COMPONENTS OF SLOT DATA BY FACILITY

FISCAL YEAR 2022/2023								
	Gulfstream Park Operations Began 11/15/2006	Big Easy Casino Operations Began 12/28/2006	The Isle Casino and Racing at Pompano Park Operations Began 4/14/2007	Gretna Racing D/B/A Magic City Casino* Operations Began 10/15/2009	Calder Casino and Race Course Operations Began 1/22/2010	Miami Jai Alai Casino Operations Began 1/23/2012	Hialeah Park Operations Began 8/14/2013	Casino at Dania Beach Operations Began 2/20/2014
Average Number of Machines	511	727	1,094	788	1,046	1,004	803	745
Number of Operating Days	365	365	365	365	365	365	365	365
Average Daily Revenue per Machine	\$314	\$152	\$304	\$420	\$257	\$282	\$347	\$173
Amount Wagered	\$970,501,808	\$694,073,497	\$1,437,117,620	\$1,937,040,522	\$1,439,955,420	\$1,671,905,954	\$1,471,046,029	\$782,010,798
Amount Won By Patrons	\$890,714,223	\$639,668,353	\$1,299,751,033	\$1,806,874,861	\$1,313,320,314	\$1,541,337,596	\$1,359,893,946	\$716,945,932
Promotional Credits	\$21,434,360	\$14,234,175	\$15,895,894	\$9,471,590	\$28,497,721	\$27,479,915	\$9,720,356	\$18,034,253
30-Day Unclaimed Tickets	\$86,392	\$47,547	\$153,084	\$45,482	\$46,666	\$242,939	\$40,012	\$44,966
Winnings Withheld	\$1,234	\$0	\$0	\$53,539	\$34,976	\$1,257	\$190,930	\$31,991
Net Slot Machine Revenue	\$58,440,852	\$40,218,516	\$121,623,776	\$120,793,093	\$98,219,026	\$103,332,640	\$101,662,669	\$47,107,569
State Tax Revenue ⁽¹⁾	\$20,454,298	\$14,076,481	\$42,568,322	\$42,277,583	\$34,376,659	\$36,166,424	\$35,581,934	\$16,487,649
Permitholder Revenue	\$37,986,554	\$26,142,035	\$79,055,454	\$78,515,510	\$63,842,367	\$67,166,216	\$66,080,735	\$30,619,920
Total State Revenue as a Percent of Amount Wagered	2.11%	2.03%	2.96%	2.18%	2.39%	2.16%	2.42%	2.11%

(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. * Effective April 28, 2023 Flagler Dog Track became Gretna Racing D/B/A Magic City Casino

PARI-MUTUEL COMPARATIVE DATA

Beginning with the 1931/1932 fiscal year, the state began collecting taxes on pari-mutuel wagering. 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.

In most recent years, pari-mutuel handle has steadily declined. Since fiscal year 1931/1932, approximately \$78.6 billion in pari-mutuel handle wagered resulted in \$4.4 billion in state revenue. This fiscal year, the pari-mutuel industry operated 447 racing and gaming days, which resulted in state revenue of \$6,291,327, total paid attendance of 61,775, and total pari-mutuel handle of \$469,498,714. Of the pari-mutuel handle, greyhound permitholders accounted for 20.9 percent, jai-alai permitholders accounted for less than one percent, the harness permitholder accounted for 6.6 percent, and thoroughbred permitholders accounted for 72 percent. Four jai-alai permitholders and three thoroughbred permitholders conducted a combined 454 live performances this fiscal year.

Over the last 10 years, pari-mutuel wagering has experienced a 44.8 percent decline in handle, and total state revenue has decreased 54.4 percent, along with an 87.5 percent decrease in the number of racing and gaming days. Shown below is a summary of pari-mutuel handle and state revenue for fiscal years 2013/2014 through 2022/2023.

EXPLANATION OF REPORT TERMINOLOGY

Pursuant to Section 550.002(13), Florida Statutes, handle is defined as the aggregate contributions to pari-mutuel pools. For purposes of this report, the four types of handle detailed in this report are as follows:

- Live On-track: Handle from live races/games at the track/fronton.
- Simulcast: Handle from races/games originating from out-of-state and broadcast to a Florida track/fronton.
- Intertrack: Handle from where a Florida track/fronton (acting as host) broadcast live races/games to other Florida tracks/frontons.
- Intertrack Simulcast: Handle from rebroadcasting of simulcast signals received by a Florida track/fronton to other Florida tracks/frontons.

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.

All intertrack and intertrack simulcast handle is detailed by the host permitholder in this report. These schedules reflect combined wagering statistics for all guest facilities that received broadcasts and conducted wagering that is included in the wagering pools of the host. Any paid attendance, admission tax, purses paid, or players' awards paid are detailed in the data by permitholder/facility section of the report.

PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

<i>Fiscal Year</i>	<i>Number of Racing/Gaming 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>
2013/2014	3,582	383,864	\$ 850,136,735	\$13,785,681	1.62%
2014/2015	3,441	377,660	\$ 779,336,136	\$12,589,460	1.62%
2015/2016	3,416	348,081	\$ 740,622,948	\$11,832,484	1.60%
2016/2017	3,415	333,620	\$ 717,555,785	\$10,926,426	1.52%
2017/2018	3,149	318,621	\$ 688,030,290	\$8,519,787	1.24%
2018/2019	2,742	203,219	\$ 653,757,703	\$9,478,392	1.45%
2019/2020	2,176	132,243	\$ 452,660,865	\$6,673,808	1.47%
2020/2021	1,288	35,861	\$ 449,239,684	\$7,224,825	1.61%
2021/2022	721	57,988	\$ 477,966,334	\$6,751,163	1.41%
2022/2023	447	61,775	\$ 469,498,714	\$6,291,327	1.34%

(1) This figure includes state revenue from pari-mutuel performances and other state revenue and does not include state revenue from cardroom and slot operations.

COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

Fiscal Year 2022/2023	Permitholder					Total Handle
	Daily License Fee	Tax on Handle	Total Paid To Charities	Revenues From Pari-Mutuel Handle	Public Pool	
Greyhound Racing Permitholders						
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	\$0	\$0	\$0	\$0	\$0	\$0
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0
Bonita-Ft Myers Corp. d/b/a Bonita Springs Poker Room	0	0	0	0	0	0
Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing and Card Club	0	0	0	20,660,659	77,107,715	97,768,374
831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	0	0	0	0	0	0
bestbet Orange Park, Inc., d/b/a bestbet Orange Park	0	0	0	92,637	267,560	360,197
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	0	0	7,436	24,450	31,886
Pensacola Greyhound Racing, LLP	0	87	0	66,645	207,564	274,296
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	0	0	0	0	0	0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0
Gretna Racing LLC, d/b/a Magic City Casino	0	0	0	0	0	0
bestbet St. Augustine, Inc. d/b/a St. Johns Greyhound Park	0	0	0	0	0	0
Penn Sanford, LLC. d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	0	0	0	10,358	35,288	45,646
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	0	0	0
Melbourne Greyhound Park, LLC	0	0	0	0	0	0
Total Greyhound Permitholders	\$0	\$87	\$0	\$20,837,735	\$77,642,577	\$98,480,399
Jai Alai Permitholders						
RB Jai Alai, LLC, d/b/a Orlando Live Events	\$0	\$0	\$0	\$0	\$0	\$0
Casino Miami, LLC d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	0	0	0	0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai and/or The Casino @ Dania Beach	18,320	0	0	266,776	860,418	1,145,514
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Cardhouse Port St. Lucie	0	0	0	0	0	0
West Flagler Associates, Ltd. d/b/a/ Summer Jai Alai	8,640	0	0	59,265	197,658	265,563
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai, The Casino @ Dania Beach	0	0	0	0	0	0
West Flagler Associates Ltd. d/b/a Magic City Jai Alai, Magic City Poker & Jai Alai	9,280	0	0	58,647	210,360	278,287
Calder Race Course, Inc. d/b/a Calder Casino and Race Course and/or Calder Casino	0	0	0	0	0	0
West Flagler Associates, Ltd. d/b/a Edgewater Jai Alai	18,240	23,507	0	74,182	358,006	473,935
Total Jai Alai Permitholders	\$54,480	\$23,507	\$0	\$458,870	\$1,626,441	\$2,163,299
Thoroughbred Racing Permitholders						
Tampa Bay Downs, Inc	\$241,300	\$820,907	\$54,348	\$13,181,598	\$54,417,104	\$68,715,257
Gulfstream Park Racing Association, Inc. d/b/a Gulfstream Park Racing and Casino	336,000	3,330,825	199,517	45,119,481	188,299,758	237,285,580
Gulfstream Park Thoroughbred After Racing Program, Inc	39,200	117,715	342,640	6,282,102	25,005,122	31,786,779
Total Thoroughbred Permitholders	\$616,500	\$4,269,447	\$596,504	\$64,583,181	\$267,721,984	\$337,787,616
Harness Racing Permitholders						
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$182,000	\$369,366	\$0	\$6,326,958	\$24,189,076	\$31,067,400
Quarter Horse Racing Permitholders						
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	0	0	0	0	0	0
South Marion Real Estate Holdings, LLC d/b/a Oxford Downs	0	0	0	0	0	0
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	0	0	0	0	0	0
Tampa Bay Downs, Inc.	0	0	0	0	0	0
Total Quarter Horse Permitholders	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FOR ALL PERMITHOLDERS	\$852,980	\$4,662,407	\$596,504	\$92,206,744	\$371,180,079	\$469,498,714

TOTAL STATE REVENUE FROM PERFORMANCES

Fiscal Year 2022/2023

Greyhound Racing Permitholders

	LIVE			SIMULCAST			ITW		ITW SIM		CHARITY PERFORMANCES	TOTAL TAXES AND FEES DUE ^(A)
	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		
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0	0	0		0	0	0
Bonita-Ft Myers Corp. d/b/a Bonita Springs Poker Room	0	0	0	0	0	0	0	0		0	0	0
Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing and Card Club	0	0	0	0	0	0	0	0		0	0	0
831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0	0	0		0	0	0
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	0	0	0	0	0	0	0	0		0	0	0
bestbet Orange Park, Inc., d/b/a bestbest Orange Park	0	0	0	0	0	0	0	0		0	0	0
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	0	0	0	0	0	0	0		0	0	0
Pensacola Greyhound Racing, LLP	0	0	0	87	0	87	0	0		0	0	87
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0	0	0		0	0	0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0		0	0	0
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	0	0	0	0	0	0	0	0		0	0	0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0	0	0		0	0	0
Gretna Racing LLC, d/b/a Magic City Casino	0	0	0	0	0	0	0	0		0	0	0
bestbet St. Augustine, Inc. d/b/a St. Johns Greyhound Park	0	0	0	0	0	0	0	0		0	0	0
Penn Sanford, LLC. d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0		0	0	0
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	0	0	0	0	0	0	0	0		0	0	0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	0	0	0	0	0		0	0	0
Melbourne Greyhound Park, LLC	0	0	0	0	0	0	0	0		0	0	0
Total Greyhound Permitholders	\$0	\$0	\$0	\$87	\$0	\$87	\$0	\$0		\$0		\$87

Jai Alai Permitholders

RB Jai Alai, LLC, d/b/a Orlando Live Events	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Casino Miami, LLC d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	0	0	0	0	0	0	0	0		0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai and/or The Casino @ Dania Beach	0	18,320	18,320	0	0	0	0	0		0	0	18,320
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0	0	0		0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Cardhouse Port St. Lucie	0	0	0	0	0	0	0	0		0	0	0
West Flagler Associates, Ltd. d/b/a/ Summer Jai Alai	0	8,640	8,640	0	0	0	0	0		0	0	8,640
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai, The Casino @ Dania Beach	0	0	0	0	0	0	0	0		0	0	0
West Flagler Associates Ltd. d/b/a Magic City Jai Alai, Magic City Poker & Jai Alai	0	9,280	9,280	0	0	0	0	0		0	0	9,280
Calder Race Course, Inc. d/b/a Calder Casino and Race Course and/or Calder Casino	0	0	0	0	0	0	0	0		0	0	0
West Flagler Associates, Ltd. d/b/a Edgewater Jai Alai	0	18,240	18,240	0	0	0	0	23,507		0	0	41,747
Total Jai Alai Permitholders	\$0	\$54,480	\$54,480	\$0	\$0	\$0	\$0	\$23,507	\$0		\$0	\$77,987

Thoroughbred Racing Permitholders

Tampa Bay Downs, Inc	\$63,942	\$78,300	\$142,242	\$13,539	\$155,500	\$169,039	\$189,619	\$553,807		\$7,500		\$1,062,207
Gulfstream Park Racing Association, Inc. d/b/a Gulfstream Park Racing and Casino	178,018	150,100	328,118	163,371	177,000	340,371	549,447	2,439,989		8,900		3,666,825
Gulfstream Park Thoroughbred After Racing Program, Inc	25,975	31,000	56,975	0	0	0	91,740	0		8,200		156,915
Total Thoroughbred Permitholders	\$267,935	\$259,400	\$527,335	\$176,910	\$332,500	\$509,410	\$830,806	\$2,993,796		\$24,600		4,885,947

Harness Racing Permitholders

PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$0	\$0	\$0	\$29,968	\$182,000	\$211,968	\$0	\$339,398		\$0		\$551,366
---	-----	-----	-----	----------	-----------	-----------	-----	-----------	--	-----	--	-----------

Quarter Horse Racing Permitholders

Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0	0	0		0		0
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	0	0	0	0	0	0	0	0		0		0
South Marion Real Estate Holdings, LLC d/b/a Oxford Downs	0	0	0	0	0	0	0	0		0		0
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	0	0	0	0	0	0	0	0		0		0
Tampa Bay Downs, Inc.	0	0	0	0	0	0	0	0		0		0
Total Quarter Horse Permitholders	\$0		\$0		\$0							
TOTAL FOR ALL PERMITHOLDERS	\$267,935	\$313,880	\$581,815	\$206,965	\$514,500	\$721,465	\$854,313	\$3,333,194		\$24,600		\$5,515,387

(A) The amounts shown are taxes and fees due after the application of any applicable tax credits, and do not include admissions tax.

TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 2022/2023

Greyhound Racing Permitholders

	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		Live	Simulcast	ITW	ITWS		
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0	0	0	0	0	0
Bonita-Ft Myers Greyhound Track d/b/a Bonita Springs Poker Room	0	0	0	0	0	0	0	0	0	0	0
Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing and Card Club	0	3,658,956	0	94,109,418	97,768,374	0	0	0	\$0	0	97,768,374
831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0	0	0	0	0	0
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	0	0	0	0	0	0	0	0	0	0	0
bestbet Orange Park, Inc., d/b/a bestbet Orange Park	0	236,818	0	123,379	360,197	0	0	0	0	0	360,197
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	31,886	0	0	31,886	0	0	0	0	0	31,886
Pensacola Greyhound Racing, LLP	0	274,296	0	0	274,296	0	0	0	0	0	274,296
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0	0	0	0	0	0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	0	0	0	0	0	0	0	0	0	0	0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
Gretna Racing LLC, d/b/a Magic City Casino	0	0	0	0	0	0	0	0	0	0	0
bestbet St. Augustine, Inc. d/b/a St. Johns Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
Penn Sanford, LLC. d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	0	45,646	0	0	45,646	0	0	0	0	0	45,646
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	0	0	0	0	0	0	0	0
Melbourne Greyhound Park, LLC	0	0	0	0	0	0	0	0	0	0	0
Total Greyhound Permitholders	\$0	\$4,247,602	\$0	\$94,232,797	\$98,480,399	\$0	\$0	\$0	\$0	\$0	\$98,480,399

Jai Alai Permitholders

RB Jai Alai, LLC, d/b/a Orlando Live Events	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Casino Miami, LLC d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	0	0	0	0	0	0	0	0	0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai and/or The Casino @ Dania Beach	468,864	0	676,650	0	1,145,514	0	0	0	0	0	1,145,514
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0	0	0	0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Cardhouse Port St. Lucie	0	0	0	0	0	0	0	0	0	0	0
West Flagler Associates, Ltd. d/b/a/ Summer Jai Alai	28,522	0	237,041	0	265,563	0	0	0	0	0	265,563
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai, The Casino @ Dania Beach	0	0	0	0	0	0	0	0	0	0	0
West Flagler Associates Ltd. d/b/a Magic City Jai Alai, Magic City Poker & Jai Alai	33,214	0	245,073	0	278,287	0	0	0	0	0	278,287
Calder Race Course, Inc. d/b/a Calder Casino and Race Course and/or Calder Casino	0	0	0	0	0	0	0	0	0	0	0
West Flagler Associates, Ltd. d/b/a Edgewater Jai Alai	40,900	0	433,035	0	473,935	0	0	0	0	0	473,935
Total Jai Alai Permitholders	\$571,500	\$0	\$1,591,799	\$0	\$2,163,299	\$0	\$0	\$0	\$0	\$0	\$2,163,299

Thoroughbred Racing Permitholders

Tampa Bay Downs, Inc	\$14,466,943	\$2,707,727	\$13,693,692	\$32,894,218	\$63,762,580	\$1,757,897	\$147,745	\$1,676,137	\$1,370,898	\$4,952,677	\$68,715,257
Gulfstream Park Racing Association, Inc. d/b/a Gulfstream Park Racing and Casino	35,603,615	32,674,137	31,553,201	118,839,051	218,670,004	9,245,885	1,699,262	3,963,759	3,706,670	18,615,576	237,285,580
Gulfstream Park Thoroughbred After Racing Program, Inc	5,195,047	0	5,143,939	0	10,338,986	1,625,487	4,162,618	1,435,999	14,223,689	21,447,793	31,786,779
Total Thoroughbred Permitholders	\$55,265,605	\$35,381,865	\$50,390,832	\$151,733,269	\$292,771,571	\$12,629,269	\$6,009,625	\$7,075,895	\$19,301,257	\$45,016,046	\$337,787,616

Harness Racing Permitholders

PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$0	\$5,993,531	\$0	\$25,073,869	\$31,067,400	\$0	\$0	\$0	\$0	\$0	\$31,067,400
---	-----	-------------	-----	--------------	--------------	-----	-----	-----	-----	-----	--------------

Quarter Horse Racing Permitholders

Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0	0	0	0	0	0
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	0	0	0	0	0	0	0	0	0	0	0
South Marion Real Estate Holdings, LLC d/b/a Oxford Downs	0	0	0	0	0	0	0	0	0	0	0
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	0	0	0	0	0	0	0	0	0	0	0
Tampa Bay Downs, Inc.	0	0	0	0	0	0	0	0	0	0	0
Total Quarter Horse Permitholders	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FOR ALL PERMITHOLDERS	\$55,837,105	\$45,622,998	\$51,982,631	\$271,039,935	\$424,482,668	\$12,629,269	\$6,009,625	\$7,075,895	\$19,301,257	\$45,016,046	\$469,498,714

CHARITY AND SCHOLARSHIP PERFORMANCES

Each permitholder may operate up to five additional days designated as charity or scholarship days during their regular meet. Pursuant to Section 550.0351, Florida Statutes, proceeds from these additional days are paid to approved charities, major state and private institutions of higher learning, community colleges, the Historical Resources Operating Trust Fund, and the Racing Scholarship Trust Fund (Board of Governors' Operations and Maintenance Trust Fund). A list of proposed recipients is submitted annually by the permitholder to the commission. A minimum of \$599,246 was paid to charitable organizations during fiscal year 2022/2023, bringing the total proceeds disbursed since 1985 to \$88,871,941.

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 Department of Education's State School Trust Fund for the support and maintenance of Florida's public schools. Since 1957, the total paid into this fund is \$100,089,740. The amount collected from abandoned winning tickets for the State School Trust Fund for this fiscal year is detailed below.

Abandoned Winning Tickets	
Greyhound Permitholders	\$39,139
Jai Alai Permitholders	\$27,624
Total For 2022/2023 Fiscal Year	\$66,763

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.

MEDICATION AND SUBSTANCE VIOLATIONS

During fiscal year 2022/2023, the racing laboratory received and processed 8,315 samples and performed 33,066 analyses. The vigilant monitoring of samples by the laboratory serves to deter the use of prohibited drugs in racing animals in Florida.

	Horse Blood/Urine
Samples Received	8,315
Samples Analyzed	8,423
Number of Analyses	33,066
Positives	75

DRUG POSITIVES FOR FISCAL YEAR 2022/2023	
Types of Positives (ARCI Drug Class)	Horse
2- (1-Hydroxyethyl) Promazine Sulfoxide (3)	1
3- Hydroxylidocaine (2)	1
5- Hydroxydantrolene (4)	4
Albuterol (3)	2
Bethamethasone (4)	1
Boldione (3), Boldenone (3)	1
Clenbuterol (3)	3
Cocaine (1), Benzoylcegonine (1)	1
Dexamethasone (4)	7
Dextorphan (4)	1
Dimethylsulfoxide (DMSO) (4)	1
Flunixin (4)	1
Flunixin (4); Ketoprofen (4)	1
Flunixin (4); Phenylbutazone (4)	1
Fluoxetine, Norfluoxetine (2)	1
Ketoprofen (4)	3
Medroxyprogesterone Acetate (3)	3
Methocarbamol (4)	13
Omeprazole Sulfide (5)	11
Phenylbutazone (4)	11
Phenylbutazone (4); Flunixin (4)	1
Phenylbutazone (4); Ketoprofen (4)	1
Testosterone (3)	1
Tranexamic Acid (4)	1
Triamcinolone Acetonide (4)	1
Xylazine (3)	2
Total Number of Unique Analytes Reported	75

- 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 determined by the regulatory bodies.
- The Horseracing Integrity and Safety Authority (HISA) took over the responsibility of drug testing on May 22, 2023.

HORSE RACING

Promotional Programs for Florida-Bred Horses *

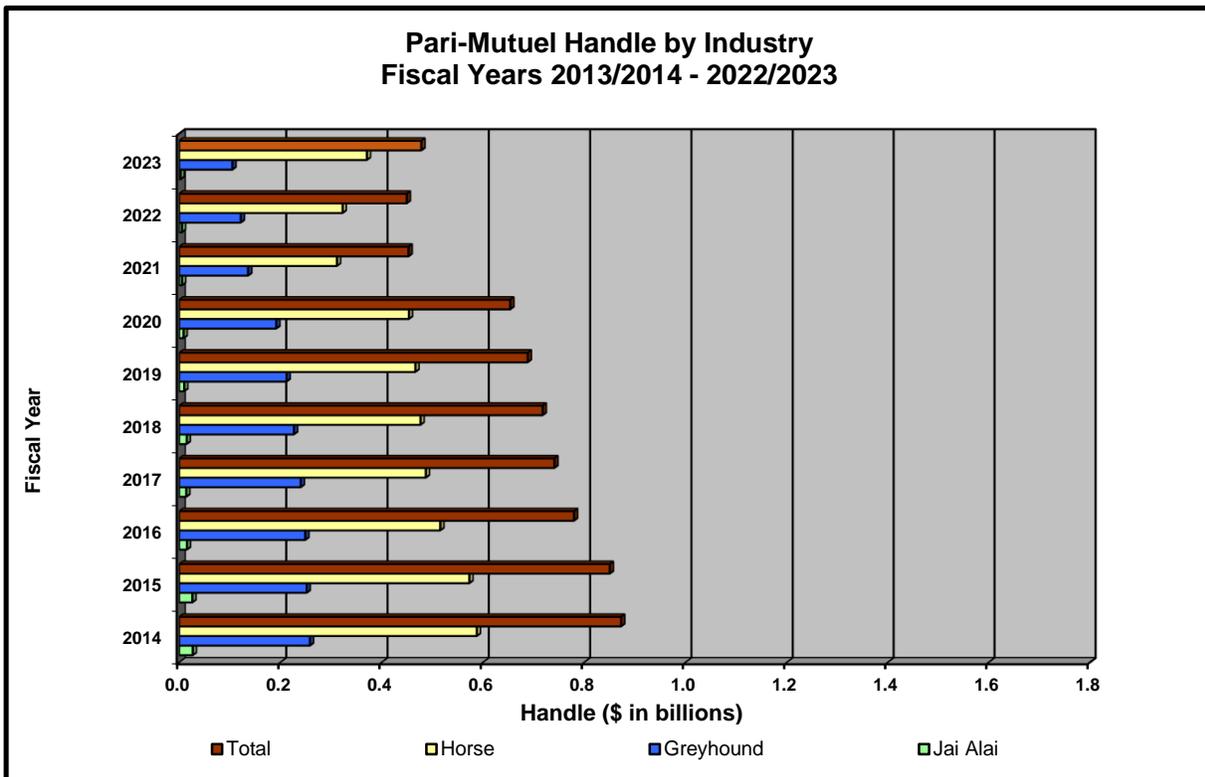
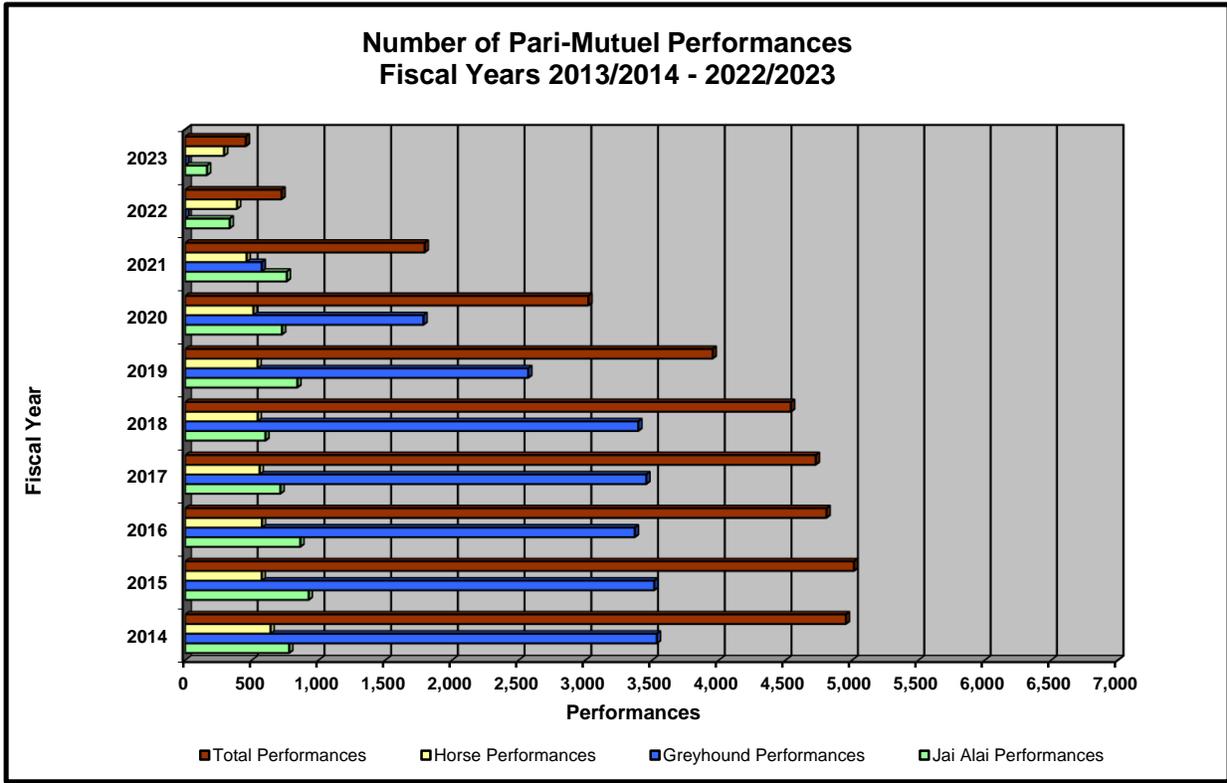
Florida breeder promotions and award programs are administered by private breeders' and owners' associations organized to promote ownership and breeding of race horses in the State of Florida. Each association conducts its own campaign to enhance the horse breeding industry in the state and provides 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 52 national champions. Florida also produced "Affirmed", the 11th horse to have swept the Triple Crown (1978). Ocala/Marion County, Florida, is home to some of the leading breeding farms in the country. The industry boasts 20 classic wins (Kentucky Derby, Preakness Stakes, and Belmont Stakes), 30 Breeders' Cup Day champions and six horses of the year.

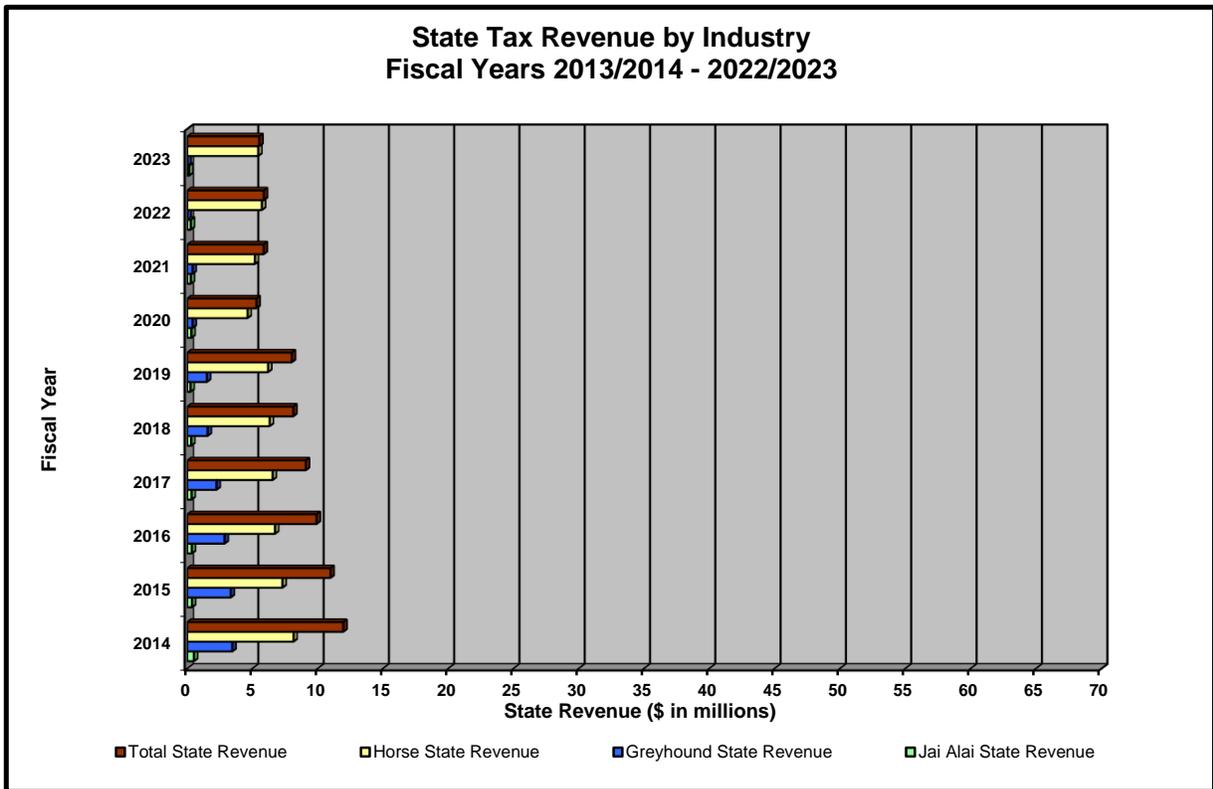
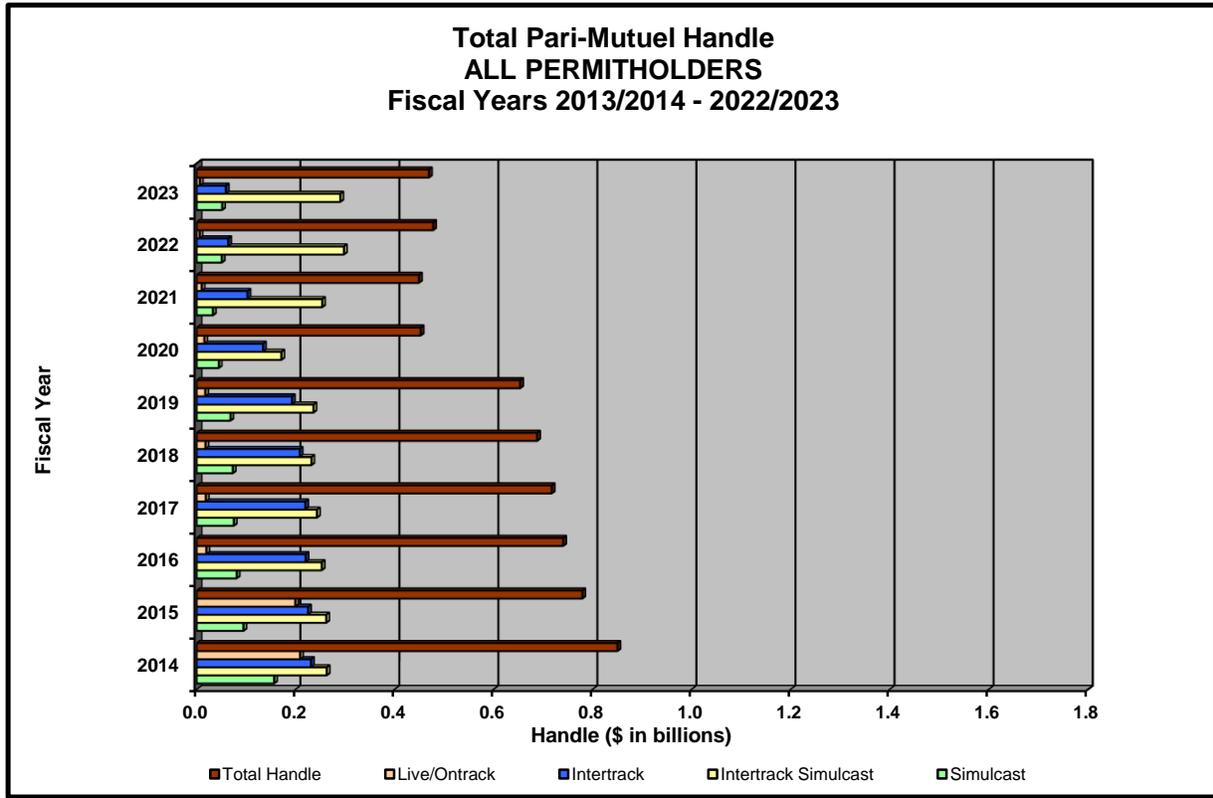
The Florida Thoroughbred Breeders' and Owners' Association (FTBOA) funds the Florida-bred Stakes Program, which is implemented at Florida's Thoroughbred racetracks. Through a percentage of pari-mutuel handle, Florida Thoroughbred permitholders contributed \$7,193,347 to the FTBOA during fiscal year 2022/2023. The FTBOA paid out \$4,865,456 in Breeders' Awards and \$1,834,380 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "Florida Sire Stakes" at Gulfstream Park, "Florida Cup Day" at Gulfstream Park, and "Florida Sire Stakes" at Tampa Bay Downs, and additional funds for supplements to Florida-bred Preferred Stakes Races during the Gulfstream and Tampa Bay Downs' meets.

** Note: This promotional program information is provided by respective Breeders' and Owners' Associations.*

HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



CONTACT AND OPERATING INFORMATION BY PERMITHOLDER/FACILITY

Fiscal Year 2022/2023

Greyhound Racing Permitholders

Location	County	Meet Period	Live Performances	Racing Days	Number of Live Races or Games	Simulcast Days (as a host)	Purses/Players Awards Paid
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	Hillsborough	755 East Waters Avenue, Tampa, FL 33604	No live races/performance conducted			0	\$0
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	Broward	831 North Federal Highway, Hallandale Beach, FL 33009	No live races/performance conducted			0	\$0
Bonita-Fl Myers Corp. d/b/a Bonita Springs Poker Room	Lee	28010 Race Track Road, Bonita Springs, FL 34135	No live races/performance conducted			0	\$0
Daytona Beach Kennel Club and Poker Room d/b/a Daytona Beach Racing and Card Club	Volusia	960 South Williamson Boulevard, Daytona Beach, FL 32114	No live races/performance conducted			365	\$0
831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	Broward	831 North Federal Highway, Hallandale Beach, FL 33009	No live races/performance conducted			0	\$0
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	Duval	201 Monument Road, Jacksonville, FL 32225	No live races/performance conducted			0	\$0
bestbet Orange Park, Inc., d/b/a bestbet Orange Park	Clay	455 Park Avenue, Orange Park, FL 32073	No live races/performance conducted			151	\$0
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	Palm Beach	1111 North Congress Avenue, W. Palm Beach, FL 33409	No live races/performance conducted			142	\$0
Pensacola Greyhound Racing, LLP	Escambia	951 Dog Track Road, Pensacola, FL 32506	No live races/performance conducted			290	\$0
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	Pinellas	10490 Gandy Boulevard, St. Petersburg, FL 33702	No live races/performance conducted			0	\$0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	Seminole	301 Dog Track Road, Longwood, FL 32750	No live races/performance conducted			0	\$0
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	Sarasota	4404 Bee Ridge Road, Sarasota, FL 34233	No live races/performance conducted			0	\$0
Washington County Kennel Club, Inc. d/b/a Ebro Greyhound Park	Washington	6558 Dog Track Road, Ebro, FL 32437	No live races/performance conducted			0	\$0
Gretna Racing LLC, d/b/a Magic City Casino	Miami-Dade	401 N.W. 38th Court, Miami, FL 33126	No live races/performance conducted			0	\$0
bestbet St. Augustine, Inc. d/b/a St. Johns Greyhound Park	St. Johns	800 Marketplace Drive, St. Augustine, FL 32084	No live races/performance conducted			0	\$0
Penn Sanford, LLC, d/b/a Sanford Orlando Kennel Club	Seminole	301 Dog Track Road, Longwood, FL 32750	No live races/performance conducted			0	\$0
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	Palm Beach	1111 North Congress Avenue, W. Palm Beach, FL 33409	No live races/performance conducted			154	\$0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	Volusia	822-4 Saxon Boulevard, Orange City, FL 32763	No live races/performance conducted			0	\$0
Melbourne Greyhound Park, LLC	Brevard	1100 North Wickham Road, Melbourne, FL 32935	No live races/performance conducted			0	\$0

Jai Alai Permitholders

RB Jai Alai, LLC, d/b/a Orlando Live Events	Seminole	6405 South Highway 17-92, Fern Park, FL 32730	No live games/performance conducted			0	\$0
Casino Miami, LLC d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	Miami-Dade	3500 N.W. 37th Avenue, Miami, FL 33142	No live games/performance conducted			0	\$0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai and/or The Casino @ Dania Beach	Broward	301 East Dania Beach Boulevard, Dania Beach, FL 33004	12/01/2022 to 01/29/2023	50	43	458	\$167,404
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	Marion	4601 West Highway 318, Citra, FL 32113	No live games/performance conducted			0	\$0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Cardhouse Port St. Lucie	Saint Lucie	6666 South US Highway 1, Unit 2A Port St. Lucie, FL 34952	No live games/performance conducted			0	\$0
West Flagler Associates, Ltd. d/b/a Summer Jai Alai	Miami-Dade	3500 Northwest 37th Avenue, Miami, FL 33142	04/30/2023 to 06/27/2023 at Magic City	27	27	216	\$305,425
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai, The Casino @ Dania Beach	Broward	301 East Dania Beach Boulevard, Dania Beach, FL 33004	No live games/performance conducted			0	\$0
West Flagler Associates Ltd. d/b/a Magic City Jai Alai, Magic City Poker & Jai Alai	Miami-Dade	401 N.W. 38th Court, Miami, FL 33126	02/13/2023 to 04/18/2023	29	29	232	\$342,475
Calder Race Course, Inc. d/b/a Calder Casino and Race Course and/or Calder Casino	Miami-Dade	21001 N.W. 27th Avenue, Miami Gardens, FL 33056	No live games/performance conducted			0	\$0
West Flagler Associates, Ltd. d/b/a Edgewater Jai Alai	Miami-Dade	401 N.W. 38th Court, Miami, FL 33126	07/03/2022 to 11/23/2022 at Magic City	57	57	456	\$730,075

Thoroughbred Racing Permitholders

Tampa Bay Downs, Inc	Hillsborough	11225 Race Track Road, Tampa, FL 33626	7/01/2022 and 11/23/2022 to 5/06/2023 and 6/30/2023	92	92	833	316	\$17,412,420
Gulfstream Park Racing Association, Inc. d/b/a Gulfstream Park Racing and Casino	Broward	901 S. Federal Highway, Hallandale Beach, FL 33009	7/01/2022 to 10/30/2022 and 12/01/2022 to 04/30/2022 and June 24-30, 2023	161	161	1565	359	\$64,141,707
Gulfstream Park Thoroughbred After Racing Program, Inc	Broward	901 S. Federal Highway, Hallandale Beach, FL 33009	11/04 - 27/2022 and 05/04/2023 to 06/23/2023 at Gulfstream Park	38	38	367	5	\$11,770,750

Harness Racing Permitholders

PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	Broward	1800 S.W. 3rd Street, Pompano Beach, FL 33069	No live races/performance conducted			0	\$0
---	---------	---	-------------------------------------	--	--	---	-----

Quarter Horse Racing Permitholders

Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	Gadsden	501 Race Track Drive, Gretna, FL 32332	No live races/performance conducted			0	\$0
Ocala Breeders' Sales Company, Inc.	Marion	1701 S.W. 60th Avenue, Ocala, FL 34474	No live races/performance conducted			0	\$0
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	Miami-Dade	2200 E. 4th Avenue, Hialeah, FL 33013	No live races/performance conducted			0	\$0
South Marion Real Estate Holdings, LLC d/b/a Oxford Downs	Marion	17996 S. US Highway 301, Summerfield, FL 34491	No live races/performance conducted			0	\$0
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	Hamilton	2220 Northwest County Road 143, Jennings, FL 32053	No live races/performance conducted			0	\$0
Tampa Bay Downs, Inc.	Hillsborough	11225 Race Track Road, Tampa, FL 33626	No live races/performance conducted			0	\$0

*Effective April 28, 2023, West Flagler Associates, Ltd. d/b/a Magic City Casino became Gretna Racing, LLC, D/B/A Magic City Casino

** Tampa Bay Downs, paid \$19,497 in Admission Tax and 61,775 Paid Attendance

Appendix

**Revenue Estimating Conference
Indian Gaming Revenues
Executive Summary
February 14, 2023**

The Revenue Estimating Conference met on February 14, 2023, to adopt new estimates for Indian Gaming revenues. The Governor and the Seminole Tribe of Florida signed a new Compact on April 23, 2021, with an amendment on May 17, 2021. It was subsequently ratified by the Legislature in Special Session by CS/SB 2-A, which was approved by the Governor on May 25, 2021. The State of Florida began receiving Indian Gaming payments pursuant to the new Compact in October of 2021. The U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021. The Seminole Tribe of Florida continued revenue sharing with the State of Florida through February, 2022, after which time they discontinued all payments. Between October 2021 and February 2022, the state received 5 payments of \$37.5 million, totaling \$187.5 million.

The case is under appeal in the United States Court of Appeals for the D.C. Circuit. Oral arguments were held on December 14, 2022. It is currently unknown when or if payments from the Seminole Tribe of Florida will resume into state accounts. Therefore, the Conference maintained the current General Revenue estimate with the current FY 2022-23 and all out years at zero.

Millions of \$

Revenue Sharing Cycle	General Revenue Per Cycle			Fiscal Year	General Revenue on FY Cash Basis		
	Aug-22 Forecast	February 2023	Difference		Aug-22 Forecast	February 2023	Difference
2021-22	187.5	187.5	0	2021-22	187.5	187.5	0
2022-23	0	0	0	2022-23	0	0	0
2023-24	0	0	0	2023-24	0	0	0
2024-25	0	0	0	2024-25	0	0	0
2025-26	0	0	0	2025-26	0	0	0
2026-27	0	0	0	2026-27	0	0	0
2027-28	0	0	0	2027-28	0	0	0

NOTE: All estimates in this table have been rounded and are nonrecurring.

Total Indian Gaming Revenues
General Revenue Forecast February 14, 2023
Conversion of Revenue Sharing Cycle to Fiscal Year Cash (Inclusive of Guarantees)

Millions of \$

Revenue Sharing Cycle	General Revenue Per Cycle			Fiscal Year	General Revenue on FY Cash Basis		
	Aug-22 Forecast	February 2023	Difference		Aug-22 Forecast	February 2023	Difference
2021-22	187.5	187.5	0.0	2021-22	187.5	187.5	0.0
2022-23	-	0.0	0.0	2022-23	-	0.0	0.0
2023-24	-	0.0	0.0	2023-24	-	0.0	0.0
2024-25	-	0.0	0.0	2024-25	-	0.0	0.0
2025-26	-	0.0	0.0	2025-26	-	0.0	0.0
2026-27	-	0.0	0.0	2026-27	-	0.0	0.0
2027-28	-	0.0	0.0	2027-28	-	0.0	0.0

NOTE: All estimates on this page have been rounded and are nonrecurring. See Executive Summary for additional information.

The Governor and the Seminole Tribe of Florida signed a new Compact on April 23, 2021, with an amendment on May 17, 2021. It was subsequently ratified by the Legislature in Special Session by CS/SB 2-A, which was approved by the Governor on May 25, 2021. The State of Florida began receiving Indian Gaming payments pursuant to the new Compact in October of 2021. The U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021. The Seminole Tribe of Florida continued revenue sharing with the State of Florida through February, 2022, after which time they discontinued all payments. The case is under appeal in the United States Court of Appeals for the D.C. Circuit. Oral arguments were held on December 14, 2022. It is currently unknown when or if payments from the Seminole Tribe of Florida will resume into state accounts.