

FLORIDA DEPARTMENT OF
BUSINESS & PROFESSIONAL REGULATION



For the Fiscal Year ending on June 30, 1995

64th Annual Report





STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Lawton Chiles
Governor

Richard T. Farrell
Secretary

December 1, 1995

Honorable Lawton Chiles
Governor
The Capitol
Tallahassee, Florida

Honorable James A. Scott
President, The Florida Senate
Senate Office Building
Tallahassee, Florida

Honorable Peter Rudy Wallace
Speaker, House of Representatives
House Office Building
Tallahassee, Florida

Dear Governor, President and Speaker:

We are pleased to submit this sixty-fourth Annual Report of Pari-Mutuel Wagering in the State of Florida for the fiscal year ended June 30, 1995.

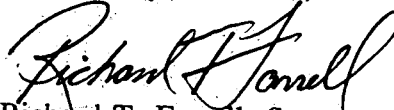
This report is submitted by the Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering which monitors and regulates Florida's pari-mutuel industry, collects and audits pari-mutuel tax revenues, and issues licenses to all persons affiliated with pari-mutuel activities.

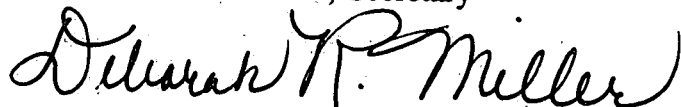
Florida pari-mutuel wagering produced revenues to the state of \$97 million, which is a decrease of 9.3% over prior year revenues. Total handle excluding Charity/Scholarship performances was \$1.58 billion, which reflected a decrease of 3.66% from last year's handle of \$1.64 billion.

During the past fiscal year, \$29.9 million of pari-mutuel wagering revenue was distributed to Florida counties; \$2.2 million to the Principal State School Fund (Department of Education); \$58 million to the General Revenue Fund, and \$9.1 million for the Division of Pari-Mutuel Wagering's operating expenses.

The continued support and cooperation which has been received from you, your staff and the pari-mutuel industry is deeply appreciated.

Respectfully submitted,


Richard T. Farrell, Secretary

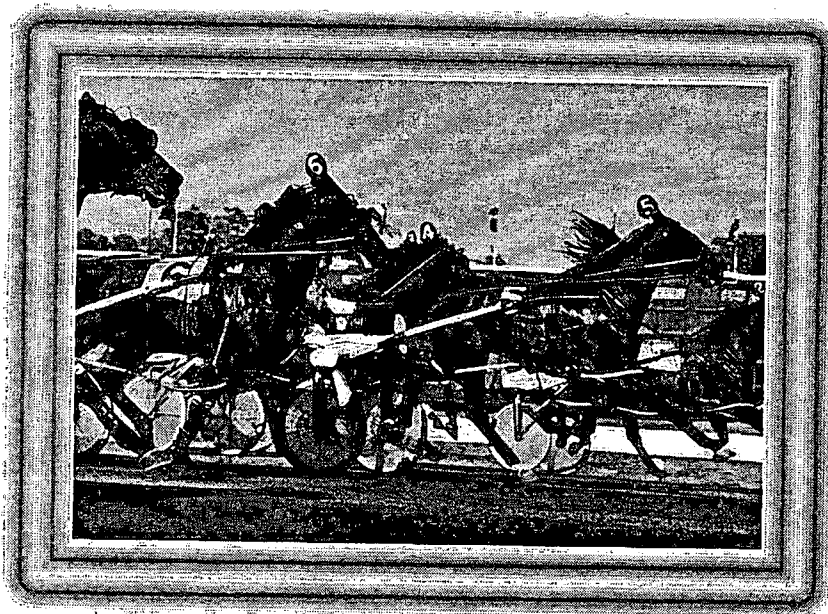

Deborah R. Miller, Director
Division of Pari-Mutuel Wagering

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED June 30, 1995**

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INTRODUCTORY



SECTION

OVERVIEW

This annual report on pari-mutuel wagering in Florida covers the fiscal year which began on July 1, 1994 and ended on June 30, 1995. This is the 64th annual report in the series. The first annual report was issued for fiscal year 1931/32, the first year of legalized pari-mutuel wagering in Florida. That year there were 462 operating days. Total handle was \$17.4 million, and state revenue was \$0.7 million. This year, total handle exceeded \$1.58 billion, and state revenue exceeded \$93.5 million from 4845 operating days.

In Florida, pari-mutuel wagering is authorized for thoroughbred horse racing, harness horse racing, quarter horse, Appaloosa and Arabian horse racing, greyhound and jai alai. Florida is one of the nation's primary pari-mutuel states. It is the leading state in both dog racing and jai alai as well as a major horse racing state. This annual report, which is required by Florida law, is intended to inform the Governor, the Legislature, the industry and other interested parties as to pari-mutuel wagering activities. The report is organized into four sections:

1. **Introductory Section** - This section provides information regarding the organization of the Division of Pari-Mutuel Wagering.
2. **Statistical Section** - This section provides a summary of racing activities, multiple year comparative trend data, and data concerning physical and economic characteristics of the pari-mutuel industry. The statistical section is intended to provide the reader with a broad perspective on the state's pari-mutuel activities.
3. **Financial Section** - This section provides the official financial statements of the Division of Pari-Mutuel Wagering, notes to financial statements and additional information.
4. **Tax Structure** - This section provides charts which illustrate the breakdown of the take-out.

EXPLANATION OF REPORT TERMINOLOGY

In reading this report you will find terminology and schedules which result from the initiation of intertrack wagering in Florida during fiscal year 1990/91. To better understand the measurement focus of the report, an explanation of the system of on-track and intertrack wagering in Florida is necessary.

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

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 importing a race or game from out-of-state. 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 excludes wagers which are taken at the facility if it is functioning as a guest permitholder receiving intertrack broadcasts. Permitholders which reflect only on-track wagering statistics are not broadcasting their 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 Dates and Handle for each guest is shown in the Revenues and Other Data by Association Section of this Report, as well as the components of the intertrack handle. There is no admission tax on patrons attending the facility to wager on intertrack races or games when the facility is not simultaneously conducting live performances; therefore, the attendance for intertrack races and games is unknown. 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 broadcast to intertrack locations by the host.

EVENTS SHAPING THE 1994/95 RACING SEASON IN FLORIDA

- April, 1995 saw the beginning of Deborah R. Miller's tenure as the Director of the Division of Pari-Mutuel Wagering. Ms. Miller, a graduate of the University of Florida, has been working in state government since 1971, including a two year stint as Director of Governmental Affairs with the Department of Business Regulation. Prior to Director Miller assuming the role, Royal H. Logan, Bureau Chief of Operations, had served as the Director on an interim basis.
- The Spring 1995 Legislative Session produced a single pari-mutuel legislative act, the main purpose of which was to resolve conflicts in the Pari-Mutuel Statutes. The bill also allowed for the Net Pool Pricing Method of calculating pari-mutuel simulcast pools. For more on this subject, please refer to the Summary of the 1994/95 Legislative Session found on page 4.
- Included as a referendum item on the November 1994 ballot was the Proposition for Limited Casinos, supported by many pari-mutuel permitholders. Passage of the referendum would have allowed casinos at all currently authorized pari-mutuel facilities, 12 free standing casinos, and five river boat casinos. The amendment was defeated in the General Election by nearly a two to one margin.
- The Division of Pari-Mutuel Wagering was once again active on a national level with respect to auditing. Two division employees performed the audit of the Breeders' Cup Pick-7 on behalf of the Association of Racing Commissioners International. The same was true for the final of the ill fated National Best Seven Wagers sponsored by the Thoroughbred Racing Association.
- Pompano Park was purchased by Casino America for \$8,000,000 and contingency payments. The permit was transferred on June 15, 1995. The new owners stated their intent to continue to support harness racing while making the facility more entertainment oriented.
- Full card simulcasting was the year's dominant pari-mutuel issue. Pompano Harness, Calder Race Course, Tampa Bay Downs, Investment Corp. of South Florida (Hollywood Kennel Club), and West Flagler Kennel Club all, at one time or another between February 1, 1995 and June 30, 1995, offered their patrons full cards from out-of-state. Associated Outdoor Clubs (Tampa Greyhound) offered partial-cards as did Biscayne Kennel Club. The issue was not one of full-cards but rather the provision in the simulcasting law which requires that a permitholder's meet be comprised of 80% of live races. The Division held that the issue should be resolved in the Legislature and not in the Executive Branch.
- Palm Beach Jai Alai (The Fronton), which had been closed for live jai alai since November 27, 1993, was sold to the owners of Investment Corp. of Palm Beach (Palm Beach Kennel Club) and the permit transferred on January 12, 1994. Palm Beach Jai Alai reopened for live jai alai playing on November 23, 1994.
- Miami Jai Alai was host to the finals of the Jai Alai Tournament of Champions on March 31, 1995. Qualifying rounds were played during the three preceding Saturdays at Dania Jai Alai, Ft. Pierce Jai Alai and Florida Jai Alai. All of the hosting frontons showed significant increases over the preceding year. The final at Miami Jai Alai generated live handle of \$320,873 and \$105,803 in intertrack handle.
- At Hialeah Park on May 11, 1995, the Florida Horsemen's Benevolent and Protective Association (FHBPA) withdrew consent for simulcasting citing a failure of the track to meet contractual obligations with respect to purses paid on simulcast races. The track then recognized the Florida Owners' and Horsemen's Association (FOHA) as the horsemen's group and continued to broadcast. FHBPA filed suit against the out-of-state racing entities which continued to import Hialeah's races. As of this date, the matter remains unresolved.

SUMMARY OF THE 1995 LEGISLATIVE SESSION

The 1995 Legislative Session began on March 7, 1995 and concluded on May 11, 1995. No legislation was passed that impacted fees or taxes. The only major legislation that was enacted was in reference to various technical matters in Chapter 550, Florida Statutes.

The following is an outline of the most significant changes to the pari-mutuel wagering laws, which became effective on June 17, 1995:

- **Net pool pricing.** Defined and hence, allows, net pool pricing. Net pool pricing is defined as a method of calculating prices awarded to winning wagers relative to the contribution, net of takeouts, to a pool by each participating jurisdiction or, as applicable, site.
- **Changes to racing and gaming dates.** The Division may approve changes in dates, after a license is issued, if there are no objections by any operating permitholder located within 50 miles of the permitholder requesting the change. If there is an objection, the Division shall approve or disapprove the change based upon the impact on the permitholders within 50 miles. In making the determination, the impact on state revenues will be taken into consideration.
- **Conversion of a greyhound permit to a jai alai permit.** A jai alai permit that has been converted to a greyhound permit can be converted back to a jai alai permit at any time if the permitholder never conducted greyhound racing or has not conducted greyhound racing for twelve consecutive months. After the conversion, the permitholder may apply for gaming dates and upon receiving a license to conduct a full schedule of live games may receive intertrack signals pursuant to sections 550.615 - 550.6335, F.S.
- **Clarification of the application of the jai alai intertrack tax rate.** The reduction of the jai alai intertrack tax rate from 7.1% to 3.3% is effective beginning the day after the biweekly tax payment period in which the permitholder is first entitled to the reduced tax rate.
- **Ability to receive a jai alai signal without conducting a full schedule of live games in the previous calendar year.** In any county where there is only one jai alai and greyhound permit, the jai alai permitholder shall be entitled to conduct intertrack wagering as a guest during calendar year 1996 if it conducted a full schedule of live games during fiscal year 1994/95.
- **Include the jockeys' room, drivers' room, totalisator room to the areas where a person with an unrestricted license can be granted access.** Conversely, these areas cannot be entered by a person with a restricted license.
- **Certified Public Accountants and Attorneys shall not be required to hold an occupational license if their primary place of employment is not on the permitholder's premises.**
- **In addition to fining, or suspending, or revoking the license of a licensee who knowingly provides false information under oath, the Division may place conditions on the license.**
- **The maximum amount of time stewards, judges or players' managers may suspend a licensee is 60 days for each count or separate offense.**
- **Permitholders must inform the patrons of the takeout from the handle through official programs or posting of signs in conspicuous locations.**

Other pari-mutuel legislation:

- **The first \$250,000 to be deposited to the pari-mutuel wagering trust fund shall be utilized by the University of Florida for pari-mutuel research projects. Previously, any state university system institution was eligible to utilize these funds.**

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

SECRETARY

Richard T. Farrell

DIVISION OF PARI-MUTUEL WAGERING

Deborah R. Miller, Director

Royal H. Logan, Chief of Operations

Evelyn D. Perkins, Chief of Auditing

Patrick T. Russell, Chief of Laboratory Services

John J. Pozar, Chief of Investigations

THE DIVISION OF PARI-MUTUEL WAGERING

The Division of Pari-Mutuel Wagering is a division of the Department of Business and Professional Regulation within the Executive Branch of Florida's government. It is charged with the regulation of Florida's pari-mutuel industries under Florida Statutes, as well as collecting and safeguarding revenues due to the state. During its 64 years of operation, the Division continues its excellence in regulating a highly complex and sophisticated industry.

The Division's operating budget is divided among four bureaus: Auditing, Operations, Investigations and Laboratory Services, under the management of the Office of the Director. Each Bureau focuses upon a different aspect of the industry in our efforts to protect state revenues and maintain the public's confidence in the integrity of the sport.

BUREAU OF AUDITING

The Bureau of Auditing is responsible for tax collection and financial reporting of pari-mutuel activities in Florida, and is also responsible for regulation of wagering activity. The Bureau's mission is to account for and safeguard state revenues, as well as to protect the wagering public by ensuring that wagering is conducted in accordance with Florida Statutes and Florida Administrative Code.

The Bureau's functions are divided into three areas: field operations, compliance audit, and accounting. A field auditor is assigned to each track or fronton to ensure that every pari-mutuel calculation is accurate, that the pari-mutuel pools are distributed as required by laws and rules, and that admissions are recorded accurately with proper payment of tax. The compliance audit staff audits various aspects of pari-mutuel activity, which may include totalisator tests, reviews of permitholder compliance with statutes and rules, purse audits, and other pertinent financial investigations. The Bureau also conducts rules workshops and hearings, and drafts rules governing wagering and totalisator technology.

The accounting staff ensures that state taxes are collected on a timely and accurate basis and are responsible for reviewing permitholder financial statements and other financial reports. The staff compiles statistical information as requested by the Department, Legislature, industry or Governor's Office, and is responsible for the preparation of this report.

BUREAU OF OPERATIONS

The Bureau of Operations is responsible for overseeing the network of state offices located in every pari-mutuel facility, as well as the issuance of occupational licenses. For the thirty-three active pari-mutuel permits statewide, there is an average of twenty state offices open at any one time.

Florida law mandates that "each person connected with a racetrack or fronton" obtain a pari-mutuel occupational license. During the 1994/95 fiscal year, the Bureau issued 22,476 occupational licenses to businesses and individuals. Most new license applicants are fingerprinted which are then forwarded to the Florida Department of Law Enforcement and Federal Bureau of Investigations for processing.

In addition to licensing, the Bureau is responsible for ensuring that the day-to-day operation of races and games is conducted in accordance with Florida's pari-mutuel rules and laws. The Bureau's stewards and judges monitor the actual race and also conduct inquiries and hearings into alleged violations of the State pari-mutuel rules and laws. In the fiscal year 1994/95, the stewards and judges issued 1,006 rulings and levied sanctions ranging from no penalty to fines and license suspensions.

Operations staff collect urine, blood and tissue samples from racing animals which are forwarded to and analyzed for prohibited substances by the Division's Bureau of Laboratory Services. Bureau veterinarians and veterinary assistants collected 70,929 greyhound urine samples, 10,258 horse urine samples and 1,564 horse blood samples during fiscal year 1994/95.

BUREAU OF INVESTIGATIONS

The Bureau of Investigations examines possible rule or statutory violations which may occur in the pari-mutuel industry, including drug positives identified by the Bureau of Laboratory Services. Cases range in complexity from the investigations of falsified license applications to race fixing and bookmaking. Cases investigated by the Bureau may result in the issuance of administrative charges and hearings before the Division Director or a designated hearing officer, or in referrals to other regulatory agencies, or to law enforcement agencies for criminal prosecution. All Division rulings are honored within the United States, Canada, Mexico and Puerto Rico, pursuant to the reciprocity agreement of the Association of Racing Commissioners International, Inc. The Bureau also conducts substantial background investigations of potential permit holders which include in-depth examination of the applicant's personal and financial background in order to ensure compliance with Sections 550.054 and 550.1815, Florida Statutes.

The Bureau consists of a Bureau Chief, ten career service investigators, an OPS investigator and three support personnel.

BUREAU OF INVESTIGATIONS - CASE LOAD INFORMATION

The Bureau of Investigation's case load is broken into five classifications from Class I consisting of violations that could result in criminal prosecution, and include permit investigations, to Class V, that deal with background investigations of individuals who have applied for an occupational license, and are reported to have a criminal record. The following reflects the number and class of cases handled during the past five years, including fiscal year 1994/95.

<u>Class</u>	<u>90/91</u>	<u>91/92</u>	<u>92/93</u>	<u>93/94</u>	<u>94/95</u>
I	81	41	71	84	243
II	313	386	297	298	439
III	434	387	287	435	587
IV	59	98	53	190	179
V	<u>2424</u>	<u>2106</u>	<u>1806</u>	<u>1529</u>	<u>1678</u>
TOTALS	3311	3018	2511	2536	3126

LEGEND:



- Class I: Expected to result in criminal investigation; drug involvement; involving emergency orders; race/game fixing; organized crime involvement; corrupt practices.
- Class II: Hidden ownership; fraud; financial responsibility; "10 percenting"; certain drug positive cases.
- Class III: License falsifications; license waivers/denials; unlicensed persons in restricted areas.
- Class IV: Patron complaints; mistreatment of animals; no race violations.
- Class V: License applicant background investigations where criminal arrest record exists.

BUREAU OF LABORATORY SERVICES

The Bureau of Laboratory Services detects and identifies any drug, medication, stimulant, depressant, hypnotic, local anesthetic, or drug masking agent prohibited in the blood, urine, or other bodily fluid of racing horses and greyhounds. To ensure that testing methods remain current with increasingly sophisticated drugs being introduced, the laboratory participates in collaborative research with the University of Florida, College of Veterinary Medicine.

To monitor proficiency and accuracy of testing, the laboratory participates in the Quality Assurance Program sponsored by the Association of Racing Commissioners International, Inc. through Iowa State University. During the 1994/95 fiscal year, the Bureau of Laboratory Services received 83,701 samples which resulted in 415,299 analyses. The vigilant monitoring of samples by the laboratory serves to deter the illegal use of drugs in racing animals in Florida.

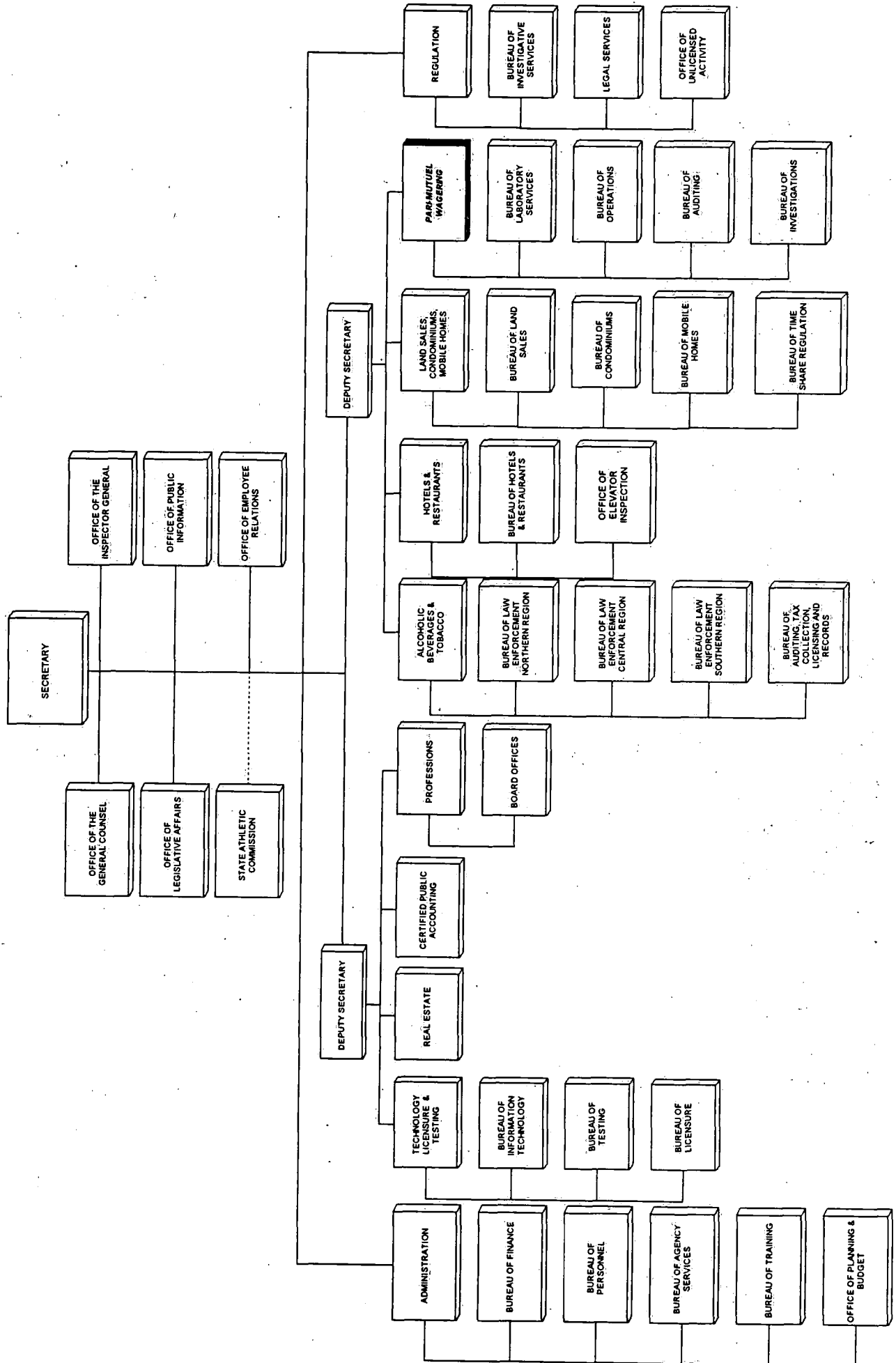
	<u>Horse Urine/Blood</u>	<u>Dog Urine*</u>	<u>Investigative</u>	<u>Miscellaneous**</u>
Samples Received	11,822	70,929	85	912
Samples Analyzed	11,554	34,538	36	558
Number of Analyses	249,414	176,601	844	4,021
Positives	217	72	12	37

* Quantity Not Sufficient For Testing (QNS) 34,891 (49%)

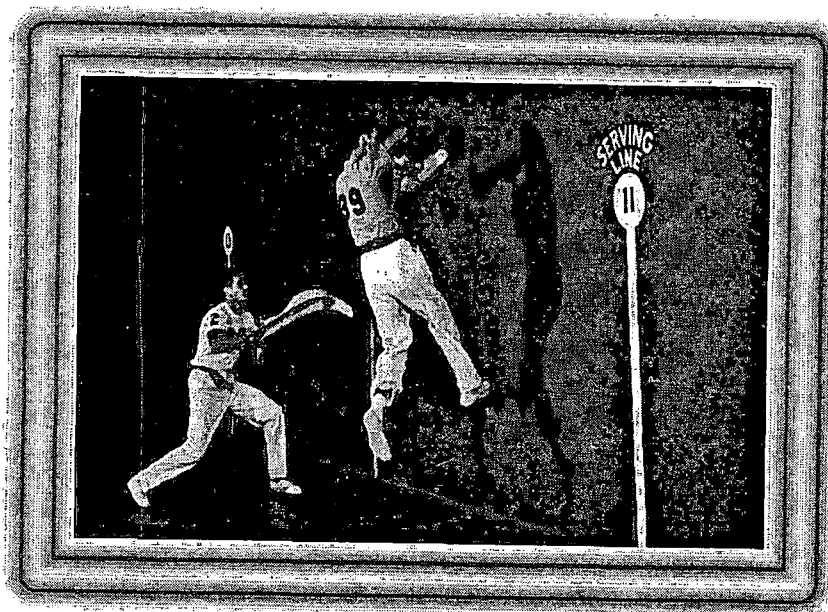
** Administration, Quality Assurance and Service Samples

TYPES OF POSITIVES	EQUINE	GREYHOUND
Isoxsuprine	7	0
Phenylbutazone	191	2
Dimethyl Sulfoxide	5	32
Flunixin	6	0
Pemoline	1	0
Caffeine/Theobromine	0	1
Theophylline	1	0
Theobromine	1	3
Procaine	0	2
Methocarbamol	1	0
Sulfamethoxazole	1	31
Cocaine	1	0
Butorphanol	1	0
TOTAL	<u>216</u>	<u>71</u>

FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION ORGANIZATIONAL CHART



STATISTICAL



SECTION



**REVENUE COLLECTED BY GEOGRAPHICAL LOCATION
FOR FISCAL YEAR 1994/95**



County	Regular Performances		ITW Handle	State Revenues From ITW and Regular Performances	
	Handle	Attendance		Performances	Percent
Brevard	\$ 5,112,287	83,128	\$ 0	\$ 531,534	0.57 %
Broward	284,731,267	1,955,822	57,099,435	14,406,465	15.40 %
Clay	16,760,576	180,221	33,265,000	4,023,194	4.30 %
Dade	339,028,423	2,195,264	157,850,674	20,738,297	22.17 %
Duval	20,671,276	225,309	30,321,206	4,106,681	4.39 %
Escambia	21,287,326	267,923	0	2,076,149	2.22 %
Hillsborough	96,791,473	1,051,318	60,188,301	9,393,696	10.04 %
Jefferson	18,282,649	168,025	0	1,791,904	1.92 %
Lee	50,164,649	580,746	0	4,533,717	4.85 %
Marion	2,009,230	67,636	0	58,694	0.06 %
Palm Beach	78,784,493	958,892	29,172,796	8,925,474	9.54 %
Pinellas	59,609,472	613,999	48,225,688	8,690,529	9.29 %
Sarasota	13,381,262	181,145	0	1,225,286	1.31 %
Seminole	69,744,578	830,587	458,729	5,321,577	5.69 %
St. Johns	6,179,203	53,644	22,101,249	2,271,339	2.43 %
St. Lucie	3,933,863	105,162	0	111,912	0.12 %
Volusia	40,117,146	582,160	4,059,513	4,036,677	4.32 %
Washington	12,974,110	184,081	0	1,293,283	1.38 %
GRAND TOTAL	1,139,563,283	10,285,062	442,742,591	93,536,408	100.00 %

PARI-MUTUEL WAGERING PERMITS BY COUNTY

County	
Brevard	1 Greyhound
Broward	1 Greyhound, 2 Jai Alai, 1 Thoroughbred, 1 Harness (2 Quarterhorse - Inactive)
Clay	1 Greyhound
Dade	2 Greyhound, 2 Jai Alai, 3 Thoroughbred
Duval	1 Greyhound
Escambia	1 Greyhound
Gadsden	(1 Greyhound - Inactive)
Hillsborough	1 Greyhound, 1 Jai Alai, 1 Thoroughbred (1 Quarterhorse - Inactive)
Jefferson	1 Greyhound
Lee	1 Greyhound
Marion	1 Jai Alai (1 Quarterhorse - Inactive)
Monroe	(1 Greyhound - Inactive)
Osceola	(1 Quarterhorse - Inactive)
Palm Beach	1 Greyhound, 1 Jai Alai
Pinellas	1 Greyhound
Sarasota	1 Greyhound
Seminole	2 Greyhound, 1 Jai Alai
St. Johns	1 Greyhound
St. Lucie	1 Jai Alai
Volusia	1 Greyhound (1 Jai Alai - Inactive)
Washington	1 Greyhound
TOTAL PERMITS	41 (33 Active, 8 Inactive)

COMPONENTS OF PARI-MUTUEL HANDLE FOR REGULAR PERFORMANCES - ON-TRACK

Fiscal Year 1994/95

Greyhound Racing Associations



Associated Outdoor Clubs, Inc.
 Bayard Raceways, Inc.
 Biscayne Kennel Club, Inc.
 Investment Corp. of Palm Beach
 Investment Corp. of South Florida
 Jacksonville Kennel Club, Inc.
 Jefferson County Kennel Club, Inc.
 Orange Park Kennel Club, Inc.
 Pensacola Greyhound Track, Inc.
 St. Petersburg Kennel Club, Inc.
 Sanford-Orlando Kennel Club, Inc.
 Sarasota Kennel Club, Inc.
 Seminole Greyhound Park, Inc.
 Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
 Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track
 Sports Palace, Inc.
 Washington County Kennel Club, Inc.
 West Flagler Associates, Ltd.

Total Greyhound Tracks



Jai Alai Frontons

Dania Jai Alai
 Florida Jai Alai
 Ft. Pierce Jai Alai
 Miami Jai Alai
 Ocala Jai Alai
 Palm Beach Jai Alai
 Summer Jai Alai
 Summersport Enterprises, Ltd.
 Tampa Jai Alai

Total Jai Alai Frontons



Thoroughbred Racing Associations

Calder Race Course, Inc.
 Gulfstream Park Racing Association, Inc.
 Hialeah, Inc.
 Tampa Bay Downs, Inc.
 Tropical Park, Inc.

Total Thoroughbred Tracks



Harness Racing Associations

Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

	Total Tax To State (1)	Total Track/Fronton Revenues From Pari-Mutuel Handle	Public Pool	Collections For Awards Program	Total Pari-Mutuel Handle
	\$ 3,364,742	\$ 5,582,738	\$ 30,983,896	\$	\$ 39,931,376
	586,280	857,822	4,735,101		6,179,203
	5,806,467	9,916,676	54,500,696		70,223,839
	6,572,130	10,504,783	60,422,075		77,498,988
	4,970,547	9,322,794	46,019,887		60,313,228
	1,779,738	3,039,583	15,851,955		20,671,276
	1,771,741	3,375,804	13,135,104		18,282,649
	1,477,032	2,424,649	12,858,895		16,760,576
	2,037,124	3,495,083	15,755,119		21,287,326
	4,940,598	8,627,304	46,041,570		59,609,472
	2,130,518	3,206,184	18,573,681		23,910,383
	1,205,543	1,770,724	10,404,995		13,381,262
	1,783,885	3,064,495	14,630,058		19,478,438
	3,658,295	6,474,223	29,984,628		40,117,146
	4,452,765	6,792,802	38,919,082		50,164,649
	521,559	772,018	3,818,710		5,112,287
	1,271,300	2,658,038	9,044,772		12,974,110
	1,435,551	2,418,598	13,487,569		17,341,718
	49,765,815	84,304,318	439,167,793	0	573,237,926
	2,330,126	8,363,919	36,122,605		46,836,650
	1,285,685	4,872,503	20,197,569		26,355,757
	99,293	868,954	2,965,616		3,933,863
	2,554,055	9,059,735	37,590,433		49,204,223
	50,578	503,171	1,455,481		2,009,230
	31,952	250,648	1,002,905		1,285,505
	334,053	1,121,922	4,714,682		6,170,657
	39,762	126,634	561,641		728,037
	1,481,639	5,180,652	20,199,030		26,861,321
	8,227,143	30,348,138	124,809,962	0	163,385,243
	2,774,908	20,637,787	85,315,999	821,628	109,550,322
	3,599,714	19,308,014	93,900,049	882,679	117,690,456
	521,376	9,801,003	28,823,181	295,810	39,441,370
	264,395	6,637,761	22,854,165	242,455	29,998,776
	1,183,211	8,879,363	36,680,498	353,222	47,096,294
	8,343,604	65,263,928	267,573,892	2,595,794	343,777,218
	1,039,229	13,457,345	44,438,665	227,657	59,162,896
	67,375,791	193,373,729	875,990,312	2,823,451	1,139,563,283

(1) Net of Tax on Attendance

SUMMARY OF STATE REVENUES FOR REGULAR PERFORMANCES - ON-TRACK

Fiscal Year 1994/95

Greyhound Racing Associations



- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- Pensacola Greyhound Track, Inc.
- St. Petersburg Kennel Club, Inc.
- Sanford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons



- Dania Jai Alai
- Florida Jai Alai
- Ft. Pierce Jai Alai
- Miami Jai Alai
- Ocala Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Summersport Enterprises, Ltd.
- Tampa Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations



- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Hialeah, Inc.
- Tampa Bay Downs, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations



- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

	Daily License Fee	Tax on Handle	State Breaks	Total From Handle	Tax on Attendance	Total Tax to State
	\$ 238,160	\$ 3,034,785	\$ 91,797	\$ 3,364,742	\$ 55,736	\$ 3,420,478
	104,640	469,619	12,021	586,280	5,364	591,644
	308,960	5,337,012	160,495	5,806,467	61,196	5,867,663
	483,120	5,889,923	199,087	6,572,130	101,669	6,673,799
	247,840	4,583,805	138,902	4,970,547	62,154	5,032,701
	174,240	1,571,017	34,481	1,779,738	22,531	1,802,269
	348,880	1,389,481	33,380	1,771,741	20,163	1,791,904
	170,720	1,273,804	32,508	1,477,032	18,022	1,495,054
	364,400	1,617,837	54,887	2,037,124	39,025	2,076,149
	248,480	4,530,320	161,798	4,940,598	84,779	5,025,377
	259,680	1,817,189	53,649	2,130,516	28,439	2,158,957
	143,560	1,016,976	45,207	1,205,543	19,743	1,225,286
	255,360	1,480,361	48,164	1,783,885	24,095	1,807,980
	506,160	3,048,903	103,232	3,658,295	69,859	3,728,154
	466,960	3,812,513	173,292	4,452,765	80,952	4,533,717
	117,520	388,534	15,505	521,559	9,975	531,534
	248,160	986,032	37,108	1,271,300	21,983	1,293,283
	80,640	1,317,971	36,940	1,435,551	15,843	1,451,394
	4,767,280	43,566,082	1,432,453	49,765,815	741,528	50,507,343
	207,760	2,142,366		2,350,126	67,973	2,418,099
	205,640	1,080,045		1,285,685	34,092	1,319,777
	52,360	46,933		99,293	12,619	111,912
	208,320	2,345,735		2,554,055	72,068	2,626,123
	45,680	4,898		50,578	8,116	58,694
	14,640	17,312		31,952	3,211	35,163
	25,520	308,533		334,053	9,692	343,745
	3,360	36,402		39,762	1,114	40,876
	221,040	1,260,599		1,481,639	46,842	1,528,481
	984,320	7,242,823	0	8,227,143	255,727	8,482,870
	145,700	2,629,208		2,774,908	150,359	2,925,267
	69,000	3,530,714		3,599,714	147,338	3,747,052
	67,800	453,576		521,376	48,353	569,729
	114,400	149,995		264,395	46,451	310,846
	52,900	1,130,311		1,183,211	59,300	1,242,511
	449,800	7,893,804	0	8,343,604	451,801	8,795,405
	447,600	591,629	0	1,039,229	74,137	1,113,366
	6,649,000	59,294,338	1,432,453	67,375,791	1,523,193	68,898,984

SUMMARY OF TRACK/FRONTON REVENUES FOR REGULAR PERFORMANCES - ON-TRACK

	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purposes	Total Track/Fronton Revenues From P/M Handle
Fiscal Year 1994/95					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 5,582,738	\$		\$	\$ 5,582,738
Bayard Raceways, Inc.	857,813		9		857,822
Biscayne Kennel Club, Inc.	9,913,588	3,088			9,916,676
Investment Corp. of Palm Beach	10,504,741		42		10,504,783
Investment Corp. of South Florida	9,316,874	5,920			9,322,794
Jacksonville Kennel Club, Inc.	3,039,503		80		3,039,583
Jefferson County Kennel Club, Inc.	3,375,804				3,375,804
Orange Park Kennel Club, Inc.	2,424,649				2,424,649
Pensacola Greyhound Track, Inc.	3,495,083				3,495,083
St. Petersburg Kennel Club, Inc.	8,627,304				8,627,304
Sanford-Orlando Kennel Club, Inc.	3,206,184				3,206,184
Sarasota Kennel Club, Inc.	1,770,724				1,770,724
Seminole Greyhound Park, Inc.	3,064,495				3,064,495
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	6,474,223				6,474,223
Southwest Florida Enterprises, Inc. d/b/a/Bonita-Ft. Myers Greyhound Track	6,792,802				6,792,802
Sports Palace, Inc.	772,018				772,018
Washington County Kennel Club, Inc.	2,638,038				2,638,038
West Flagler Associates, Ltd.	2,418,598				2,418,598
Total Greyhound Tracks	84,295,179	9,139	0	0	84,304,318
Jai Alai Frontons					
Dania Jai Alai	8,291,105		72,814		8,363,919
Florida Jai Alai	4,830,773		41,730		4,872,503
Ft. Pierce Jai Alai	860,397		8,557		868,954
Miami Jai Alai	9,004,171		55,364		9,059,735
Ocala Jai Alai	498,991		4,180		503,171
Palm Beach Jai Alai	248,165		2,483		250,648
Summer Jai Alai	1,114,818		7,104		1,121,922
Summersport Enterprises, Ltd.	125,498		1,136		126,634
Tampa Jai Alai	5,136,129		44,523		5,180,652
Total Jai Alai Frontons	30,110,047	0	238,091	0	30,348,138
Thoroughbred Racing Associations					
Calder Race Course, Inc.	11,423,531	607,059	407,731	8,199,466	20,637,787
Gulfstream Park Racing Association, Inc.	9,994,594	603,926	0	8,709,494	19,308,014
Hialeah, Inc.	6,322,622	204,876	234,054	3,039,451	9,801,003
Tampa Bay Downs, Inc.	3,839,717	149,804	185,163	2,463,077	6,637,761
Tropical Park, Inc.	4,228,048	240,842	318,677	4,091,796	8,879,363
Total Thoroughbred Tracks	35,808,512	1,806,507	1,145,625	26,501,284	65,263,928
Harness Racing Associations					
Pompano Park Racing	9,859,447	89,053	0	3,508,845	13,457,345
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 160,073,185	\$ 1,904,699	\$ 1,383,716	\$ 30,012,129	\$ 193,373,729



Fiscal Year 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- Pensacola Greyhound Track, Inc.
- St. Petersburg Kennel Club, Inc.
- Sanford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a/Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons

- Dania Jai Alai
- Florida Jai Alai
- Ft. Pierce Jai Alai
- Miami Jai Alai
- Ocala Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Summersport Enterprises, Ltd.
- Tampa Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations

- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Hialeah, Inc.
- Tampa Bay Downs, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

COMPONENTS OF PARI-MUTUEL HANDLE FOR REGULAR PERFORMANCES - INTERTRACK

Fiscal Year 1994/95

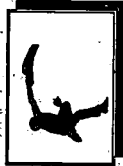
Greyhound Racing Associations

Associated Outdoor Clubs, Inc.
 Bayard Raceways, Inc.
 Biscayne Kennel Club, Inc.
 Investment Corp. of Palm Beach
 Investment Corp. of South Florida
 Jacksonville Kennel Club, Inc.
 Orange Park Kennel Club, Inc.
 St. Petersburg Kennel Club, Inc.
 Seminole Greyhound Park, Inc.
 Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
 West Flagler Associates, Ltd.
Total Greyhound Tracks



Jai Alai Frontons

Dania Jai Alai
 Miami Jai Alai
 Palm Beach Jai Alai
 Summer Jai Alai
 Summersport Enterprises, Ltd.
Total Jai Alai Frontons



Thoroughbred Racing Associations

Calder Race Course, Inc.
 Gulfstream Park Racing Association, Inc.
 Hialeah, Inc.
 Tampa Bay Downs, Inc.
 Tropical Park, Inc.
Total Thoroughbred Tracks



Harness Racing Associations





Pompano Park Racing



TOTAL FOR ALL TRACKS AND FRONTONS

	Total Tax To State	Total Track/Fronton Revenues From Pari-Mutuel Handle	Public Pool	Collections For Awards Program	Total Pari-Mutuel Handle
	\$ 3,795,895	\$ 7,424,561	\$ 38,725,537	\$	\$ 49,945,993
	1,679,695	3,497,661	16,923,893		22,101,249
	347,980	688,183	3,542,519		4,578,682
	2,207,701	4,272,024	22,568,974		29,048,699
	300,623	653,919	3,001,021		3,955,563
	2,304,412	4,779,744	23,237,050		30,321,206
	2,328,140	5,245,413	25,491,447		33,265,000
	3,665,152	7,437,854	37,122,682		48,225,688
	34,863	80,642	343,224		458,729
	308,523	713,257	3,037,733		4,059,513
	117,524	226,462	1,202,383		1,546,369
	17,290,508	35,019,720	175,196,463	0	227,506,691
	45,251	267,946	1,058,056		1,371,253
	911,808	4,545,993	17,779,541		23,237,342
	8,811	18,449	96,837		124,097
	176,453	407,198	1,901,602		2,485,253
	585	3,472	13,666		17,723
	1,142,908	5,243,058	20,849,702	0	27,235,668
	2,325,689	12,911,882	54,709,292	528,566	70,475,429
	1,211,656	6,010,561	29,219,256	275,376	36,716,849
	934,804	6,480,810	20,699,333	212,456	28,327,403
	337,996	2,040,803	7,785,034	78,475	10,242,308
	897,607	4,960,938	21,137,649	204,002	27,200,196
	5,707,752	32,404,994	133,550,564	1,298,875	172,962,185
	496,256	3,247,480	11,143,931	150,380	15,038,047
	\$ 24,637,424	\$ 75,915,252	\$ 340,740,660	\$ 1,449,255	\$ 442,742,591

SUMMARY OF STATE REVENUES FOR REGULAR PERFORMANCES - INTERTRACK

					
	Daily License Fee	Tax on Handle	State Breaks	Total From Handle	Total Tax to State
Fiscal Year 1994/95					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$	3,795,895	\$	3,795,895	\$ 3,795,895
Bayard Raceways, Inc.		1,679,695		1,679,695	1,679,695
Biscayne Kennel Club, Inc.		347,980		347,980	347,980
Investment Corp. of Palm Beach		2,207,701		2,207,701	2,207,701
Investment Corp. of South Florida		300,623		300,623	300,623
Jacksonville Kennel Club, Inc.		2,304,412		2,304,412	2,304,412
Orange Park Kennel Club, Inc.		2,528,140		2,528,140	2,528,140
St. Petersburg Kennel Club, Inc.		3,665,152		3,665,152	3,665,152
Seminole Greyhound Park, Inc.		34,863		34,863	34,863
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club		308,523		308,523	308,523
West Flagler Associates, Ltd.		117,524		117,524	117,524
Total Greyhound Tracks	0	17,290,508	0	17,290,508	17,290,508
Jai Alai Frontons					
Dania Jai Alai		45,251		45,251	45,251
Miami Jai Alai		911,808		911,808	911,808
Palm Beach Jai Alai		8,811		8,811	8,811
Summer Jai Alai		176,453		176,453	176,453
Summersport Enterprises, Ltd.		585		585	585
Total Jai Alai Frontons	0	1,142,908	0	1,142,908	1,142,908
Thoroughbred Racing Associations					
Calder Race Course, Inc.		2,325,689		2,325,689	2,325,689
Gulfstream Park Racing Association, Inc.		1,211,656		1,211,656	1,211,656
Hialeah, Inc.		934,804		934,804	934,804
Tampa Bay Downs, Inc.		337,996		337,996	337,996
Tropical Park, Inc.		897,607		897,607	897,607
Total Thoroughbred Tracks	0	5,707,752	0	5,707,752	5,707,752
Harness Racing Associations					
Pompano Park Racing		496,256		496,256	496,256
TOTAL FOR ALL TRACKS AND FRONTONS	0	\$ 24,637,424	\$ 0	\$ 24,637,424	\$ 24,637,424

SUMMARY OF TRACK/FRONTON REVENUES FOR REGULAR PERFORMANCES - INTERTRACK

Fiscal Year: 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- St. Petersburg Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons

- Dania Jai Alai
- Miami Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Summersport Enterprises, Ltd.

Total Jai Alai Frontons

Thoroughbred Racing Associations

- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Hialeah, Inc.
- Tampa Bay Downs, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purse	Total Track/Fronton Revenues From P/M Handle
\$ 7,321,361	\$ 103,200	\$	\$	\$ 7,424,561
3,460,541	37,120			3,497,661
677,719	10,464			688,183
4,214,728	57,296			4,272,024
645,667	8,252			653,919
4,725,200	54,544			4,779,744
5,187,686	57,727			5,245,413
7,346,270	91,584			7,437,854
79,819	823			80,642
706,355	6,902			713,257
223,055	3,407			226,462
34,588,401	431,319	0	0	35,019,720
266,018	1,928			267,946
4,515,819	30,174			4,545,993
18,213	236			18,449
403,934	3,264			407,198
3,450	22			3,472
5,207,434	35,624	0	0	5,243,058
8,678,787	384,627		3,848,468	12,911,882
3,588,083	191,755		2,230,723	6,010,561
4,906,041	150,578		1,424,191	6,480,810
1,422,496	46,743		571,564	2,040,803
3,194,677	139,055		1,627,206	4,960,938
21,790,084	912,758	0	9,702,152	32,404,994
2,325,045	74,167	0	848,268	3,247,480
\$ 63,910,964	\$ 1,453,868	\$ 0	\$ 10,550,420	\$ 75,915,252



COMPONENTS OF HANDLE FOR CHARITY/SCHOLARSHIP PERFORMANCES - ON-TRACK

	Minimum Required Payment (1)	Total Track/Fronton Revenue	Public Pool	Collections For Awards Programs	Daily License Fee	Total Pari-Mutuel Handle
Greyhound Racing Associations						
Associated Outdoor Clubs, Inc.	\$ 80,924	\$ 144,874	\$ 803,082	\$	\$	\$ 1,034,080
Bayard Raceways, Inc.	67,720	123,268	666,454		5,200	869,042
Biscayne Kennel Club, Inc.	178,106	319,113	1,765,331		11,600	2,268,550
Investment Corp. of Palm Beach	204,021	353,203	2,015,905		6,000	2,584,489
Investment Corp. of South Florida	322,288	635,147	3,133,662		11,360	4,106,057
Jacksonville Kennel Club, Inc.	134,071	256,192	1,322,071		14,960	1,723,854
Jefferson County Kennel Club, Inc.	66,562	164,270	613,618		11,520	855,410
Orange Park Kennel Club, Inc.	122,206	230,660	1,202,880		10,960	1,567,346
St. Petersburg Kennel Club, Inc.	335,043	617,642	3,266,362		11,600	4,230,247
Sanford-Orlando Kennel Club, Inc.	34,989	59,594	348,271		11,200	448,454
Sarasota Kennel Club, Inc.	23,915	38,709	234,137		5,600	301,241
Seminole Greyhound Park, Inc.	84,776	172,328	810,517		4,480	1,079,621
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	103,756	219,751	992,595		12,000	1,327,302
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	130,389	226,745	1,270,689		11,200	1,639,023
Sports Palace, Inc.	58,278	117,153	551,787		11,360	738,578
Washington County Kennel Club, Inc.	18,475	47,088	164,051		5,600	235,214
West Flagler Associates, Ltd.	211,278	379,333	2,106,765		11,200	2,708,576
Total Greyhound Tracks	2,176,797	4,105,070	21,268,177	0	167,040	27,717,084
Jai Alai Frontons						
Dania Jai Alai	33,579	117,120	517,766	873	2,240	671,578
Ft. Pierce Jai Alai	3,499	54,351	188,660	591	2,880	249,981
Miami Jai Alai	97,575	354,640	1,491,023	2,348	5,920	1,951,506
Palm Beach Jai Alai	12,590	102,266	431,103	1,313	4,520	551,792
Summer Jai Alai	54,099	196,676	826,897	1,184	3,120	1,081,976
Tampa Jai Alai	28,613	109,242	430,235	807	3,360	572,257
Total Jai Alai Frontons	229,955	934,295	3,885,684	7,116	22,040	5,079,090
Thoroughbred Racing Associations						
Calder Race Course, Inc.	40,221	314,911	1,305,167	12,569	3,000	1,675,868
Gulfstream Park Racing Association, Inc.	86,190	471,552	2,291,418	21,548	2,300	2,873,008
Tropical Park, Inc.	13,046	102,526	422,914	4,077	1,000	543,563
Total Thoroughbred Tracks	139,457	888,989	4,019,499	38,194	6,300	5,092,439
Harness Racing Associations						
Pompano Park Racing	22,132	522,913	1,650,815	8,519	8,800	2,213,179
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 2,568,341	\$ 6,451,267	\$ 30,824,175	\$ 53,829	\$ 204,180	\$ 40,101,792



Fiscal Year 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- St. Petersburg Kennel Club, Inc.
- Sanford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd.

TOTAL FOR ALL TRACKS AND FRONTONS

(1) Net of Tax on Attendance

MINIMUM REQUIRED PAYMENT FOR CHARITY/SCHOLARSHIP PERFORMANCES - ON-TRACK

	Tax on Handle	Breaks	Minimum Required Payment From Handle	Tax on Attendance	Total Minimum Required Payment to Charity
Fiscal Year 1994/95					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 78,590	\$ 2,334	\$ 80,924	\$ 1,727	\$ 82,651
Bayard Raceways, Inc.	66,047	1,673	67,720	895	68,615
Biscayne Kennel Club, Inc.	172,410	5,696	178,106	2,035	180,141
Investment Corp. of Palm Beach	196,421	7,600	204,021	3,865	207,886
Investment Corp. of South Florida	312,060	10,228	322,288	4,338	326,626
Jacksonville Kennel Club, Inc.	131,013	3,058	134,071	1,948	136,019
Jefferson County Kennel Club, Inc.	65,011	1,551	66,562	1,032	67,594
Orange Park Kennel Club, Inc.	119,118	3,088	122,206	1,884	124,090
St. Petersburg Kennel Club, Inc.	321,499	13,544	335,043	6,958	342,001
Sanford-Orlando Kennel Club, Inc.	34,083	906	34,989	469	35,458
Sarasota Kennel Club, Inc.	22,894	1,021	23,915	421	24,336
Seminole Greyhound Park, Inc.	82,051	2,725	84,776	1,413	86,189
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	100,875	2,881	103,756	2,358	106,114
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	124,566	5,824	130,389	2,600	132,989
Sports Palace, Inc.	56,132	2,146	58,278	1,407	59,685
Washington County Kennel Club, Inc.	17,876	598	18,475	312	18,787
West Flagler Associates, Ltd.	205,852	5,426	211,278	2,846	214,124
Total Greyhound Tracks	2,106,498	70,299	2,176,797	36,508	2,213,305
Jai Alai Frontons					
Dania Jai Alai	33,579		33,579	886	34,465
Ft. Pierce Jai Alai	3,499		3,499	879	4,378
Miami Jai Alai	97,575		97,575	3,118	100,693
Palm Beach Jai Alai	12,590		12,590	1,550	14,140
Summer Jai Alai	54,099		54,099	1,465	55,564
Tampa Jai Alai	28,613		28,613	973	29,586
Total Jai Alai Frontons	229,955	0	229,955	8,871	238,826
Thoroughbred Racing Associations					
Calder Race Course, Inc.	40,221		40,221	2,226	42,447
Gulfstream Park Racing Association, Inc.	86,190		86,190	3,787	89,977
Tropical Park, Inc.	13,046		13,046	752	13,798
Total Thoroughbred Tracks	139,457	0	139,457	6,765	146,222
Harness Racing Associations					
Pompano Park Racing	22,132	0	22,132	3,290	25,422
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 2,498,042	\$ 70,299	\$ 2,568,341	\$ 55,434	\$ 2,623,775



SUMMARY OF TRACK/FRONTON REVENUES FOR CHARITY/SCHOLARSHIP PERFORMANCES - ON-TRACK

	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purses	Total Track/Fronton Revenues From P/M Handle
Fiscal Year 1994/95					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 144,874	\$	\$	\$	\$ 144,874
Bayard Raceways, Inc.	123,268				123,268
Biscayne Kennel Club, Inc.	319,113				319,113
Investment Corp. of Palm Beach	353,203				353,203
Investment Corp. of South Florida	634,692	455			635,147
Jacksonville Kennel Club, Inc.	256,192				256,192
Jefferson County Kennel Club, Inc.	164,270				164,270
Orange Park Kennel Club, Inc.	230,660				230,660
St. Petersburg Kennel Club, Inc.	617,642				617,642
Sanford-Orlando Kennel Club, Inc.	59,594				59,594
Sarasota Kennel Club, Inc.	38,709				38,709
Seminole Greyhound Park, Inc.	172,328				172,328
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	219,751				219,751
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	226,745				226,745
Sports Palace, Inc.	117,153				117,153
Washington County Kennel Club, Inc.	47,088				47,088
West Flagler Associates, Ltd.	379,333				379,333
Total Greyhound Tracks	4,104,615	455	0	0	4,105,070
Jai Alai Frontons					
Dania Jai Alai	117,120				117,120
Ft. Pierce Jai Alai	54,351				54,351
Miami Jai Alai	354,640				354,640
Palm Beach Jai Alai	102,266				102,266
Summer Jai Alai	196,676				196,676
Tampa Jai Alai	109,242				109,242
Total Jai Alai Frontons	934,295	0	0	0	934,295
Thoroughbred Racing Associations					
Calder Race Course, Inc.	163,531	8,692	5,666	137,022	314,911
Gulfstream Park Racing Association, Inc.	244,834	14,064		212,654	471,552
Tropical Park, Inc.	46,974	3,141	3,881	48,530	102,526
Total Thoroughbred Tracks	455,339	25,897	9,547	398,206	888,989
Harness Racing Associations					
Pompano Park Racing	372,393	1,818	0	148,702	522,913
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 5,866,642	\$ 28,170	\$ 9,547	\$ 546,908	\$ 6,451,267



Fiscal Year 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- St. Petersburg Kennel Club, Inc.
- Sanford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons

- Dania Jai Alai
- Ft. Pierce Jai Alai
- Miami Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Tampa Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations

- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

COMPONENTS OF HANDLE FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

	Minimum Required Payment	Total Track/Fronton Revenue	Public Pool	Collections For Awards Programs	Daily License Fee	Total Pari-Mutuel Handle
Fiscal Year 1994/95						
Greyhound Racing Associations						
Associated Outdoor Clubs, Inc.	\$ 102,090	\$ 199,405	\$ 1,041,793	\$	\$	\$ 1,343,288
Bayard Raceways, Inc.	203,091	421,716	2,047,437			2,672,244
Biscayne Kennel Club, Inc.	10,457	20,409	106,730			137,596
Investment Corp. of Palm Beach	62,075	120,202	634,505			816,782
Investment Corp. of South Florida	16,214	35,408	161,716			213,338
Jacksonville Kennel Club, Inc.	152,480	316,941	1,536,891			2,006,312
Orange Park Kennel Club, Inc.	186,217	385,105	1,878,905			2,450,227
St. Petersburg Kennel Club, Inc.	185,923	378,961	1,881,474			2,446,358
Seminole Greyhound Park, Inc.	2,435	5,662	23,945			32,042
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	9,556	22,104	94,083			125,743
West Flagler Associates, Ltd.	17,807	34,659	181,831			234,297
Total Greyhound Tracks	948,345	1,940,572	9,589,310	0	0	12,478,227
Jai Alai Frontons						
Miami Jai Alai	27,097	165,841	628,180			821,118
Palm Beach Jai Alai	2,470	5,229	27,086			34,785
Summer Jai Alai	28,162	64,928	303,556			396,646
Total Jai Alai Frontons	57,729	235,998	958,822	0	0	1,252,549
Thoroughbred Racing Associations						
Calder Race Course, Inc.	36,144	198,865	852,058	8,215		1,095,282
Gulfstream Park Racing/Association, Inc.	29,600	147,623	713,008	6,727		896,958
Tropical Park, Inc.	12,072	66,852	284,148	2,744		365,816
Total Thoroughbred Tracks	77,816	413,340	1,849,214	17,686	0	2,358,056
Harness Racing Associations						
Pompano Park Racing	16,968	112,644	379,423	5,142	0	514,177
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 1,100,858	\$ 2,702,554	\$ 12,776,769	\$ 22,828	\$ 0	\$ 16,603,009



Fiscal Year 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- St. Petersburg Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons

- Miami Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations

- Calder Race Course, Inc.
- Gulfstream Park Racing/Association, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

MINIMUM REQUIRED PAYMENT FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

Fiscal Year 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- St. Petersburg Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. db/a Daytona Beach Kennel Club
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons

- Miami Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations

- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS



Tax on Handle	Breaks	Minimum Required Payment From Handle	Total Minimum Required Payment to Charity
\$ 102,090	\$	\$ 102,090	\$ 102,090
203,091		203,091	203,091
10,457		10,457	10,457
62,075		62,075	62,075
16,214		16,214	16,214
152,480		152,480	152,480
186,217		186,217	186,217
185,923		185,923	185,923
2,435		2,435	2,435
9,556		9,556	9,556
17,807		17,807	17,807
948,345	0	948,345	948,345
27,097		27,097	27,097
2,470		2,470	2,470
28,162		28,162	28,162
57,729	0	57,729	57,729
36,144		36,144	36,144
29,600		29,600	29,600
12,072		12,072	12,072
77,816	0	77,816	77,816
16,968	0	16,968	16,968
\$ 1,100,858	\$ 0	\$ 1,100,858	\$ 1,100,858

SUMMARY OF TRACK/FRONTON REVENUES FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purposes	Total Track/Fronton Revenues From P/M Handle
\$	196,782	\$ 2,623	\$	\$	\$ 199,405
	417,016	4,700			421,716
	20,017	392			20,409
	118,576	1,626			120,202
	34,932	476			35,408
	313,108	3,833			316,941
	380,517	4,588			385,105
	373,362	5,599			378,961
	5,575	87			5,662
	21,879	225			22,104
	34,276	383			34,659
	1,916,040	24,532	0	0	1,940,572
	164,756	1,085			165,841
	5,169	60			5,229
	64,441	487			64,928
	234,366	1,632	0	0	235,998
	126,636	5,143		67,086	198,865
	88,883	4,247		54,493	147,623
	42,154	2,292		22,406	66,852
	257,673	11,682	0	143,985	413,340
	78,815	2,123	0	31,706	112,644
\$	2,486,894	\$ 39,969	\$ 0	\$ 175,691	\$ 2,702,554

Fiscal Year 1994/95

Greyhound Racing Associations

- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- St. Petersburg Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing Inc. d/b/a Daytona Beach Kennel Club
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons

- Miami Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations

- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS



TOTAL IN-STATE REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 1994/95

Greyhound Racing Associations



- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- Pensacola Greyhound Track, Inc.
- St. Petersburg Kennel Club, Inc.
- Sanford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd.

Total Greyhound Tracks



- Jai Alai Frontons**
- Dania Jai Alai
- Florida Jai Alai
- Ft. Pierce Jai Alai
- Miami Jai Alai
- Ocala Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Summersport Enterprises, Ltd.
- Tampa Jai Alai

Total Jai Alai Frontons



- Thoroughbred Racing Associations**
- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Hialeah, Inc.
- Tampa Bay Downs, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks



Harness Racing Associations

- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

	REGULAR			CHARITY/SCHOLARSHIP			Total Handle Wagered In Florida
	ON-TRACK		ITW	ON-TRACK		ITW	
	LIVE	SIMULCAST		LIVE	SIMULCAST		
\$	39,931,376	\$ 6,004	\$ 49,945,993	\$	1,034,080	\$ 1,343,288	\$ 92,254,737
	6,173,199	1,433,658	22,101,249	869,042	2,672,244	2,672,244	31,821,738
	68,790,181	31,668	4,578,682	2,268,550	137,596	137,596	77,208,667
	77,467,320	2,648,082	29,048,699	2,584,489	816,782	816,782	109,948,958
	57,665,146	37,205	3,955,563	3,909,573	213,338	213,338	68,588,186
	20,634,071		30,321,206	1,723,854	2,006,312	2,006,312	54,722,648
	18,282,649		33,265,000	855,410	2,450,227	2,450,227	19,138,059
	16,760,576		48,225,688	1,567,346	2,446,358	2,446,358	54,043,149
	21,287,326			4,230,247			21,287,326
	23,910,383			448,454			78,812,676
	13,381,262			301,241			13,829,716
	19,478,438			1,079,621			19,779,679
	40,117,146		458,729	1,327,302		32,042	41,687,538
	50,164,649		4,059,513	1,639,023		125,743	55,677,207
	5,112,287			738,578			6,751,310
	59,609,472			235,214			60,348,050
	12,974,110			2,708,576			13,209,324
	17,341,718		1,546,369	27,520,600		234,297	21,830,960
	569,081,309	4,156,617	227,506,691	196,484		12,478,227	840,939,928
	46,836,650		1,371,253	671,578			48,879,481
	26,355,757			249,981			26,355,757
	3,933,863			1,951,506		821,118	4,183,844
	49,204,223		23,237,342				75,214,189
	2,009,230			551,792		34,785	2,009,230
	1,285,505		124,097	1,081,976		396,646	1,996,179
	6,170,657		2,485,253				10,134,532
	728,037		17,723				745,760
	26,861,321			572,257			27,433,578
	163,385,243	0	27,235,668	5,079,090	0	1,252,549	196,952,550
	98,453,382	11,096,940	70,475,429	1,675,868		1,095,282	182,796,901
	116,126,585	1,563,871	36,716,849	2,835,391	37,617	896,958	158,177,271
	34,284,566	5,156,804	28,327,403				67,768,773
	27,903,347	2,095,429	10,242,308				40,241,084
	46,059,213	1,037,081	27,200,196	543,563		365,816	75,205,869
	372,827,093	20,950,125	172,962,185	5,054,822	37,617	2,358,056	524,189,898
	43,860,567	15,302,329	15,038,047	1,858,780	354,399	514,177	76,928,299
	1,099,154,212	\$ 40,409,071	\$ 442,743,591	\$ 39,513,292	\$ 588,500	\$ 16,603,009	\$ 1,639,010,675

REVISED 12/22/95

TOTAL HANDLE WAGERED IN FLORIDA AND OUT-OF-STATE WAGERS COMMINGLED IN FLORIDA

	Total Handle Wagered in Florida	Out-of-State Wagers Commingled in Florida (1)	Total Handle Wagered & Commingled in Florida
\$	121,980,135	29,725,398	\$ 151,705,533
	37,445,580	5,623,842	43,069,422
	117,774,592	40,565,925	158,340,517
	127,059,184	17,110,226	144,169,410
	127,100,819	58,512,633	185,613,452
	72,095,737	17,373,089	89,468,826
	19,138,059	16,230,746	35,368,805
	70,273,895	30,009,125	100,283,020
	21,287,326		21,287,326
	144,520,890		144,520,890
	24,358,837		24,358,837
	13,682,503		13,682,503
	21,048,830		21,048,830
	45,629,704		45,629,704
	51,803,672		51,803,672
	5,850,865		5,850,865
	13,209,324		13,209,324
	35,228,399		35,228,399
	1,069,488,351		1,069,488,351
	48,879,481		48,879,481
	26,355,757		26,355,757
	4,183,844		4,183,844
	76,514,676	1,300,487	77,815,163
	2,009,230		2,009,230
	1,996,179		1,996,179
	10,134,532		10,134,532
	745,760		745,760
	27,433,578		27,433,578
	198,253,037	1,300,487	199,553,524
	248,805,867	66,008,966	314,814,833
	510,554,655	352,377,384	862,932,039
	147,859,494	80,090,721	227,950,215
	47,765,818	7,524,734	55,290,552
	135,820,502	60,614,633	196,435,135
	1,090,806,336	566,616,438	1,657,422,774
	128,907,767	51,979,468	180,887,235
\$	2,487,455,491	848,444,816	\$ 3,335,900,307

	Total Handle Wagered in Florida	Out-of-State Wagers Commingled in Florida (1)	Total Handle Wagered & Commingled in Florida
\$	92,254,737	29,725,398	\$ 121,980,135
	31,821,738	5,623,842	37,445,580
	77,208,667	40,565,925	117,774,592
	109,948,958	17,110,226	127,059,184
	68,588,186	58,512,633	127,100,819
	54,722,648	17,373,089	72,095,737
	19,138,059	16,230,746	35,368,805
	54,043,149	30,009,125	84,052,274
	21,287,326		21,287,326
	114,511,765		114,511,765
	24,358,837		24,358,837
	13,682,503		13,682,503
	21,048,830		21,048,830
	45,629,704		45,629,704
	51,803,672		51,803,672
	5,850,865		5,850,865
	13,209,324		13,209,324
	21,830,960		21,830,960
	840,939,928		840,939,928
	48,879,481		48,879,481
	26,355,757		26,355,757
	4,183,844		4,183,844
	75,214,189	1,300,487	76,514,676
	2,009,230		2,009,230
	1,996,179		1,996,179
	10,134,532		10,134,532
	745,760		745,760
	27,433,578		27,433,578
	196,952,550	1,300,487	198,253,037
	182,796,901	66,008,966	248,805,867
	158,177,271	352,377,384	510,554,655
	67,768,773	80,090,721	147,859,494
	40,241,084	7,524,734	47,765,818
	75,205,869	60,614,633	135,820,502
	524,189,898	566,616,438	1,090,806,336
	76,928,299	51,979,468	128,907,767
\$	1,639,010,675	848,444,816	\$ 2,487,455,491

	Total Handle Wagered in Florida	Out-of-State Wagers Commingled in Florida (1)	Total Handle Wagered & Commingled in Florida
\$	92,254,737	29,725,398	\$ 121,980,135
	31,821,738	5,623,842	37,445,580
	77,208,667	40,565,925	117,774,592
	109,948,958	17,110,226	127,059,184
	68,588,186	58,512,633	127,100,819
	54,722,648	17,373,089	72,095,737
	19,138,059	16,230,746	35,368,805
	54,043,149	30,009,125	84,052,274
	21,287,326		21,287,326
	114,511,765		114,511,765
	24,358,837		24,358,837
	13,682,503		13,682,503
	21,048,830		21,048,830
	45,629,704		45,629,704
	51,803,672		51,803,672
	5,850,865		5,850,865
	13,209,324		13,209,324
	21,830,960		21,830,960
	840,939,928		840,939,928
	48,879,481		48,879,481
	26,355,757		26,355,757
	4,183,844		4,183,844
	75,214,189	1,300,487	76,514,676
	2,009,230		2,009,230
	1,996,179		1,996,179
	10,134,532		10,134,532
	745,760		745,760
	27,433,578		27,433,578
	196,952,550	1,300,487	198,253,037
	182,796,901	66,008,966	248,805,867
	158,177,271	352,377,384	510,554,655
	67,768,773	80,090,721	147,859,494
	40,241,084	7,524,734	47,765,818
	75,205,869	60,614,633	135,820,502
	524,189,898	566,616,438	1,090,806,336
	76,928,299	51,979,468	128,907,767
\$	1,639,010,675	848,444,816	\$ 2,487,455,491

Fiscal Year 1994/95

Greyhound Racing Associations



- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- Pensacola Greyhound Track, Inc.
- St. Petersburg Kennel Club, Inc.
- Sanford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing, Inc. d/b/a/ Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a/ Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd.

Total Greyhound Tracks

Jai Alai Frontons



- Dania Jai Alai
- Florida Jai Alai
- Ft. Pierce Jai Alai
- Miami Jai Alai
- Ocala Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Summersport Enterprises, Ltd.
- Tampa Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations



- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Hialeah, Inc.
- Tampa Bay Downs, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations



- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

(1) Taxed in State where wager was placed

✓ REVISED 12/22/95

TOTAL IN-STATE REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 1994/95

Greyhound Racing Associations



- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Biscayne Kennel Club, Inc.
- Investment Corp. of Palm Beach
- Investment Corp. of South Florida
- Jacksonville Kennel Club, Inc.
- Jefferson County Kennel Club, Inc.
- Orange Park Kennel Club, Inc.
- Pensacola Greyhound Track, Inc.
- St. Petersburg Kennel Club, Inc.
- Sarford-Orlando Kennel Club, Inc.
- Sarasota Kennel Club, Inc.
- Seminole Greyhound Park, Inc.
- Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club
- Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track
- Sports Palace, Inc.
- Washington County Kennel Club, Inc.
- West Flagler Associates, Ltd

Total Greyhound Tracks

Jai Alai Frontons



- Dania Jai Alai
- Florida Jai Alai
- Ft. Pierce Jai Alai
- Miami Jai Alai
- Ocala Jai Alai
- Palm Beach Jai Alai
- Summer Jai Alai
- Summersport Enterprises, Ltd
- Tampa Jai Alai

Total Jai Alai Frontons

Thoroughbred Racing Associations



- Calder Race Course, Inc.
- Gulfstream Park Racing Association, Inc.
- Hialeah, Inc.
- Tampa Bay Downs, Inc.
- Tropical Park, Inc.

Total Thoroughbred Tracks

Harness Racing Associations



- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

	REGULAR		CHARITY/SCHOLARSHIP		Total Handle Wagered In Florida
	LIVE	SIMULCAST	ON-TRACK	ITW	
	\$ 39,931,376	\$ 49,945,993	\$ 1,034,080	\$ 1,343,288	\$ 92,254,737
	6,173,199	22,101,249	869,042	2,672,244	31,821,738
	68,790,181	4,578,682	2,268,550	137,596	77,208,667
	77,467,320	29,048,699	2,584,489	816,782	109,948,958
	57,665,146	3,955,563	3,909,573	213,338	68,588,186
	20,634,071	30,321,206	1,723,854	2,006,312	54,722,648
	18,282,649	33,265,000	855,410	2,450,227	19,138,059
	16,760,576	48,225,688	1,567,346	2,446,358	54,043,149
	21,287,326	448,454	4,230,247	2,446,358	21,287,326
	59,609,472	301,241	448,454	2,446,358	114,511,765
	23,910,383	1,079,621	301,241	32,042	24,338,837
	13,381,262	458,729	1,079,621	32,042	13,682,503
	19,478,438	4,059,513	1,327,302	125,743	21,048,830
	40,117,146	1,639,023	1,639,023	45,629,704	45,629,704
	50,164,649	738,578	738,578	5,830,865	51,803,672
	5,112,287	235,214	235,214	13,209,324	5,830,865
	12,974,110	1,546,369	2,708,576	234,297	13,209,324
	17,341,718	227,506,691	27,520,600	12,478,227	21,830,960
	569,081,309	4,156,617	196,484	840,939,928	840,939,928
	46,836,650	1,371,253	671,578	48,879,481	48,879,481
	26,355,757	4,183,844	249,981	26,355,757	26,355,757
	3,933,863	23,237,342	1,951,506	821,118	4,183,844
	49,204,223	124,097	551,792	34,785	75,214,189
	2,009,230	2,485,253	1,081,976	396,646	2,009,230
	1,285,505	17,723	572,257	745,760	1,996,179
	6,170,657	27,235,668	5,079,090	1,252,549	10,134,532
	728,037	0	0	0	745,760
	26,861,321	27,235,668	5,079,090	1,252,549	27,433,578
	163,385,243	0	0	1,252,549	196,952,530
	98,453,382	11,096,940	1,675,868	1,095,282	182,796,901
	116,126,585	1,563,871	2,835,391	896,958	158,177,271
	34,284,566	5,156,804	37,617	67,768,773	67,768,773
	27,903,347	10,242,308	543,563	365,816	40,241,084
	46,059,213	27,200,196	5,054,822	2,358,056	75,205,869
	322,827,093	20,950,125	37,617	3,588,056	524,189,898
	43,860,567	15,038,047	1,858,780	514,177	76,928,299
	\$ 1,099,154,212	\$ 40,409,071	\$ 39,513,292	\$ 588,500	\$ 1,639,010,675

TOTAL HANDLE WAGERED IN FLORIDA AND OUT-OF-STATE WAGERS COMMINGLED IN FLORIDA

Fiscal Year 1994/95

Greyhound Racing Associations

Associated Outdoor Clubs, Inc.	92,254,737	29,725,398	121,980,135
Bayard Raceways, Inc.	31,821,738	5,623,842	37,445,580
Biscayne Kennel Club, Inc.	77,208,667	40,565,925	117,774,592
Investment Corp. of Palm Beach	109,948,958	17,110,226	127,059,184
Investment Corp. of South Florida	68,588,186	58,512,633	127,100,819
Jacksonville Kennel Club, Inc.	54,722,648	17,373,089	72,095,737
Jefferson County Kennel Club, Inc.	19,138,059	16,230,746	35,368,805
Orange Park Kennel Club, Inc.	54,043,149	30,009,125	84,052,274
Pensacola Greyhound Track, Inc.	21,287,326		21,287,326
St. Petersburg Kennel Club, Inc.	78,812,676		78,812,676
Sanford-Orlando Kennel Club, Inc.	13,829,716		13,829,716
Sarasota Kennel Club, Inc.	19,779,679		19,779,679
Seminole Greyhound Park, Inc.	41,687,538		41,687,538
Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club	55,677,207		55,677,207
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	6,751,310		6,751,310
Sports Palace, Inc.	60,348,050		60,348,050
Washington County Kennel Club, Inc.	13,209,324		13,209,324
West Flagler Associates, Ltd.	21,830,960		21,830,960
Total Greyhound Tracks	840,939,928	228,548,423	1,069,488,351



Jai Alai Frontons

Dania Jai Alai	48,879,481		48,879,481
Florida Jai Alai	26,355,757		26,355,757
Ft. Pierce Jai Alai	4,183,844		4,183,844
Miami Jai Alai	75,214,189	1,300,487	76,514,676
Ocala Jai Alai	2,009,230		2,009,230
Summer Jai Alai	1,996,179		1,996,179
Summersport Enterprises, Ltd.	10,134,532		10,134,532
Tampa Jai Alai	745,760		745,760
Palm Beach Jai Alai	27,433,578		27,433,578
Total Jai Alai Frontons	196,952,550	1,300,487	198,253,037



Thoroughbred Racing Associations

Calder Race Course, Inc.	182,796,901	66,008,966	248,805,867
Gulfstream Park Racing Association, Inc.	158,177,271	352,377,384	510,554,655
Hialeah, Inc.	67,768,773	80,090,721	147,859,494
Tampa Bay Downs, Inc.	40,241,084	7,524,734	47,765,818
Tropical Park, Inc.	75,205,869	60,614,633	135,820,502
Total Thoroughbred Tracks	524,189,898	566,616,438	1,090,806,336



Harness Racing Associations

Pompano Park Racing	76,928,299	51,979,468	128,907,767
Total for All Tracks and Frontons	1,639,010,675	848,444,816	2,487,455,491



(1) Taxed in State where wager was placed

**DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUES FROM PARI-MUTUEL ACTIVITIES
JULY 1, 1994 THROUGH JUNE 30, 1995**

State Revenue From Regular Performances	
Tax on Attendance	\$ 1,523,193
Daily License Fees	6,649,000
Tax on Handle	59,294,338
Breaks on Greyhounds	<u>1,432,453</u>
Total State Revenue From Regular Performances	68,898,984
State Revenue From Intertrack Performances	
Tax on Handle	24,637,424
State Revenue From Charity Performances	
Daily License Fees	204,180
Total State Revenues From Pari-Mutuel Performances	93,740,588
Other State Revenue	
Occupational Licenses	722,283
Fingerprint Fees	272,478
Escheated Tickets From Greyhound and Jai Alai	2,211,914
State Board of Regents - Racing Scholarship Funds	34,531
Racing Research Trust Fund - Fines	16,010
Miscellaneous Revenues	1,350
Miscellaneous Fines	<u>11,807</u>
Total Other State Revenue	3,270,373
Quarter Horse Promotional Trust Fund Revenue	
Breaks - Regular and Charity Performances	12,611
1% of Regular Handle - Arabians	<u>26,042</u>
Total Quarter Horse Promotional Trust Fund Revenue	38,653
Total Revenues Generated	<u>\$ 97,049,614</u>

GREYHOUND RACING

Florida is the leader in greyhound racing in the United States with eighteen of the 53 tracks in the nation. The most recent data reported by the Association of Racing Commissioners International indicates that Florida greyhound handle is the greatest in the country and comprises 27% of the total greyhound handle nationally. Additionally, 26% of the greyhound races conducted in the United States were held in Florida.

Intertrack handle continues to grow as permitholders have increased the number of broadcasts from 8,868 in fiscal year 1993/94 to 13,314 in fiscal year 1994/95. Intertrack handle increased by 25%, on-track handle decreased by 12% and overall total handle declined by 4%. Total attendance decreased by 11% which contributed to the decline of live handle. Average on-track handle per performance for the industry as a whole declined from \$145,249 during fiscal year 1993/94 to \$135,198 this past fiscal year.

Corresponding with the decline of handle was a decline of tax to the state. Total tax to the state during the year decreased by 4% over the prior year. In fiscal year 1994/95, greyhound racing contributed 72% of Florida's total revenue from pari-mutuel performances.

Greyhound permitholders reported paying \$33,049,793 in purses during the past fiscal year. Greyhound permitholders conducted numerous stakes races during the year and the major races are listed in the Revenue and Other Data By Association section of this report.

During the fiscal year no new greyhound racing permits were issued and two, Gadsden Jai Alai, Inc. (converted jai alai permit) and North American Racing Association, Inc., were inactive.

Comparative Data for Regular Performances - Greyhound Racing July 1, 1994 Through June 30, 1995

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Associated Outdoor Clubs, Inc.	On-Track 1994/95	152	229	371,283	\$39,931,376	\$3,420,478
	Intertrack 1994/95				49,945,993	3,795,895
	Total	152	229	371,283	89,877,369	7,216,373
	On-Track 1993/94	151	227	406,649	\$46,681,517	\$3,943,675
	Intertrack 1993/94				33,903,792	2,576,688
	Total	151	227	406,649	80,585,309	6,520,363
	Difference	1	2	(35,366)	9,292,060	696,010
	% Change - On-Track	1	1	-9	-14	-13
	% Change - Intertrack				47	47
	% Change Total				12	11
Bayard Raceways, Inc.	On-Track 1994/95	71	92	53,644	\$6,179,203	\$591,644
	Intertrack 1994/95				22,101,249	1,679,695
	Total	71	92	53,644	28,280,452	2,271,339
	On-Track 1993/94	32	41	25,429	\$3,096,735	\$290,289
	Intertrack 1993/94				8,573,490	651,585
	Total	32	41	25,429	11,670,225	941,874
	Difference	39	51	28,215	16,610,227	1,329,465
	% Change - On-Track	122	124	111	100	104
	% Change - Intertrack				158	158
	% Change Total				142	141

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
July 1, 1994 Through June 30, 1995

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Biscayne Kennel Club, Inc.	On-Track 1994/95	181	259	456,713	\$70,223,839	\$5,867,663
	Intertrack 1994/95				4,578,682	347,980
	Total	181	259	456,713	74,802,521	6,215,643
	On-Track 1993/94	52	79	143,369	\$22,184,689	\$1,839,967
	Intertrack 1993/94				605,351	46,007
	Total	52	79	143,369	22,790,040	1,885,974
	Difference	129	180	313,344	52,012,481	4,329,669
	% Change - On-Track	248	228	219	217	219
	% Change - Intertrack				656	656
	% Change Total				228	230
Investment Corp. of Palm Beach	On-Track 1994/95	283	432	926,778	\$77,498,988	\$6,673,799
	Intertrack 1994/95				29,048,699	2,207,701
	Total	283	432	926,778	106,547,687	8,881,500
	On-Track 1993/94	281	430	979,793	\$81,928,442	\$7,034,261
	Intertrack 1993/94				18,966,709	1,441,470
	Total	281	430	979,793	100,895,151	8,475,731
	Difference	2	2	(53,015)	5,652,536	405,769
	% Change - On-Track	1	0	-5	-5	-5
	% Change - Intertrack				53	53
	% Change Total				6	5
Investment Corp. of South Florida	On-Track 1994/95	117	166	450,486	\$60,313,228	\$5,032,701
	Intertrack 1994/95				3,955,563	300,623
	Total	117	166	450,486	64,268,791	5,333,324
	On-Track 1993/94	117	165	523,421	\$65,008,469	\$5,359,113
	Intertrack 1993/94				1,912,277	145,333
	Total	117	165	523,421	66,920,746	5,504,446
	Difference	0	1	(72,935)	(2,651,955)	(171,122)
	% Change - On-Track	0	1	-14	-7	-6
	% Change - Intertrack				107	107
	% Change Total				-4	-3
Jacksonville Kennel Club, Inc.	On-Track 1994/95	115	153	225,309	\$20,671,276	\$1,802,269
	Intertrack 1994/95				30,321,206	2,304,412
	Total	115	153	225,309	50,992,482	4,106,681
	On-Track 1993/94	121	162	267,082	\$25,122,805	\$2,162,193
	Intertrack 1993/94				25,642,341	1,948,818
	Total	121	162	267,082	50,765,146	4,111,011
	Difference	(6)	(9)	(41,773)	227,336	(4,330)
	% Change - On-Track	-5	-6	-16	-18	-17
	% Change - Intertrack				18	18
	% Change Total				0	-0

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
July 1, 1994 Through June 30, 1995

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Jefferson County Kennel Club, Inc.	On-Track 1994/95	290	336	168,025	\$18,282,649	\$1,791,904
	On-Track 1993/94	294	340	177,083	\$18,420,617	\$1,836,148
	Difference	(4)	(4)	(9,058)	(137,968)	(44,244)
	% Change	-1	-1	-5	-1	-2
Orange Park Kennel Club, Inc.	On-Track 1994/95	114	150	180,221	\$16,760,576	\$1,495,054
	Intertrack 1994/95				33,265,000	2,528,140
	Total	114	150	180,221	50,025,576	4,023,194
	On-Track 1993/94	145	190	238,326	\$23,868,514	\$2,099,094
	Intertrack 1993/94				39,546,758	3,005,554
	Total	145	190	238,326	63,415,272	5,104,648
	Difference	(31)	(40)	(58,105)	(13,389,696)	(1,081,454)
	% Change - On-Track	-21	-21	-24	-30	-29
% Change - Intertrack				-16	-16	
% Change Total				-21	-21	
Pensacola Greyhound Track, Inc.	On-Track 1994/95	282	333	267,923	\$21,287,326	\$2,076,149
	On-Track 1993/94	313	363	311,903	\$25,497,877	\$2,458,982
	Difference	(31)	(30)	(43,980)	(4,210,551)	(382,833)
	% Change	-10	-8	-14	-17	-16
St. Petersburg Kennel Club, Inc.	On-Track 1994/95	150	222	613,999	\$59,609,472	\$5,025,377
	Intertrack 1994/95				48,225,688	3,665,152
	Total	150	222	613,999	107,835,160	8,690,529
	On-Track 1993/94	154	226	646,149	\$64,865,396	\$5,453,560
	Intertrack 1993/94				43,818,127	3,330,178
	Total	154	226	646,149	108,683,523	8,783,738
	Difference	(4)	(4)	(32,150)	(848,363)	(93,209)
	% Change - On-Track	-3	-2	-5	-8	-8
% Change - Intertrack				10	10	
% Change Total				-1	-1	
Sanford Orlando Kennel Club, Inc.	On-Track 1994/95	152	232	259,265	\$23,910,383	\$2,158,957
	On-Track 1993/94	151	229	291,448	\$28,555,336	\$2,521,510
	Difference	1	3	(32,183)	(4,644,953)	(362,553)
	% Change	1	1	-11	-16	-14
Sarasota Kennel Club, Inc.	On-Track 1994/95	76	128	181,145	\$13,381,262	\$1,225,286
	On-Track 1993/94	153	232	311,867	\$24,255,356	\$2,210,991
	Difference	(77)	(104)	(130,722)	(10,874,094)	(985,705)
	% Change	-50	-45	-42	-45	-45

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
July 1, 1994 Through June 30, 1995

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Seminole Greyhound Park, Inc.	On-Track 1994/95	152	224	201,107	\$19,478,438	\$1,807,980
	Intertrack 1994/95				458,729	34,863
	Total	152	224	201,107	19,937,167	1,842,843
	On-Track 1993/94	158	230	236,771	\$24,193,277	\$2,190,271
	Intertrack 1993/94				4,146,296	315,118
	Total	158	230	236,771	28,339,573	2,505,389
	Difference	(6)	(6)	(35,664)	(8,402,406)	(662,546)
	% Change - On-Track	-4	-3	-15	-19	-17
	% Change - Intertrack				-89	-89
	% Change Total				-30	-26
Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club	On-Track 1994/95	305	452	582,160	\$40,117,146	\$3,728,154
	Intertrack 1994/95				4,059,513	308,523
	Total	305	452	582,160	44,176,659	4,036,677
	On-Track 1993/94	306	457	629,111	\$46,418,898	\$4,233,634
	Intertrack 1993/94				3,637,022	276,414
	Total	306	457	629,111	50,055,920	4,510,048
	Difference	(1)	(5)	(46,951)	(5,879,261)	(473,371)
	% Change - On-Track	-0	-1	-7	-14	-12
	% Change - Intertrack				12	12
	% Change Total				-12	-10
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	On-Track 1994/95	305	433	580,746	\$50,164,649	\$4,533,717
	On-Track 1993/94	321	451	640,236	\$55,905,114	\$5,016,695
	Difference	(16)	(18)	(59,490)	(5,740,465)	(482,978)
	% Change	-5	-4	-9	-10	-10
Sports Palace, Inc.	On-Track 1994/95	81	105	83,128	\$5,112,287	\$531,534
	On-Track 1993/94	95	112	100,201	\$7,126,707	\$720,816
	Difference	(14)	(7)	(17,073)	(2,014,420)	(189,282)
	% Change	-15	-6	-17	-28	-26
Washington County Kennel Club, Inc.	On-Track 1994/95	167	222	184,081	\$12,974,110	\$1,293,283
	On-Track 1993/94	202	273	226,985	\$16,190,924	\$1,612,688
	Difference	(35)	(51)	(42,904)	(3,216,814)	(319,405)
	% Change	-17	-19	-19	-20	-20

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
July 1, 1994 Through June 30, 1995

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
West Flagler Associates, Ltd.	On-Track 1994/95	52	72	111,736	\$17,341,718	\$1,451,394
	Intertrack 1994/95				1,546,369	117,524
	Total	52	72	111,736	18,888,087	1,568,918
	On-Track 1993/94	181	259	461,764	\$69,363,416	\$5,785,874
	Intertrack 1993/94				1,640,221	124,657
	Total	181	259	461,764	71,003,637	5,910,531
Difference		(129)	(187)	(350,028)	(52,115,550)	(4,341,613)
% Change - On-Track		-71	-72	-76	-75	-75
% Change - Intertrack					-6	-6
% Change Total					-73	-73

TOTAL FOR GREYHOUND TRACKS

On-Track 1994/95	3,045	4,240	5,897,749	\$573,237,926	\$50,507,343	
Intertrack 1994/95				227,506,691	17,290,508	
Total	3,045	4,240	5,897,749	800,744,617	67,797,851	
On-Track 1993/94	3,227	4,466	6,617,587	\$648,684,089	\$56,769,761	
Intertrack 1993/94				182,392,384	13,861,822	
Total	3,227	4,466	6,617,587	831,076,473	70,631,583	
Difference		(182)	(226)	(719,838)	(30,331,856)	(2,833,732)
% Change - On-Track		-6	-5	-11	-12	-11
% Change - Intertrack					25	25
% Change Total					-4	-4

*Includes Live On-Track data only

JAI ALAI

Florida was the first state in the nation to conduct jai alai performances and is the premier jai alai state. Association of Racing Commissioners International statistics indicate that Florida jai alai frontons generate 62% of the nation's jai alai handle and they conduct 62% of the games.

For the fiscal year 1994/95, on-track handle declined by 16%, while intertrack handle increased by 77%. The total handle declined by 10% for the year. Total performances decreased by 10% and the average on-track handle per performance for the industry as a whole decreased from \$93,777 in fiscal year 1993/94 to \$87,512 this past fiscal year.

Tax to the state during the year declined by 37%, which is a result of the decline of live handle, attendance and the number of live performances conducted. Additionally, the decline in tax to the state can be attributed to the tax on live handle being reduced from 7.1% to 5.0% and the daily license fee being reduced from \$80 to \$40 per game. In fiscal year 1994/95 jai alai performances contributed 10% to Florida's revenue from pari-mutuel performances.

Comparative Data for Regular Performances - Jai Alai Frontons July 1, 1994 Through June 30, 1995

Jai Alai Frontons		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Dania Jai Alai	On-Track 1994/95	243	383	589,837	\$46,836,650	\$2,418,099
	Intertrack 1994/95				1,371,253	45,251
	Total	243	383	589,837	48,207,903	2,463,350
	On-Track 1993/94	179	283	512,399	\$41,287,679	\$2,830,117
	Intertrack 1993/94				0	0
	Total	179	283	512,399	41,287,679	2,830,117
	Difference	64	100	77,438	6,920,224	(366,767)
	% Change - On-Track	36	35	15	13	-15
	% Change - Intertrack				100	100
	% Change Total				17	-13
Florida Jai Alai, Inc.	On-Track 1994/95	264	367	370,215	\$26,355,757	\$1,319,777
	On-Track 1993/94	262	365	393,913	\$27,301,418	\$1,785,974
	Difference	2	2	(23,698)	(945,661)	(466,197)
	% Change	1	1	-6	-3	-26
Fort Pierce Jai Alai	On-Track 1994/95	81	109	105,162	\$3,933,863	\$111,912
	On-Track 1993/94	125	169	135,683	\$5,394,165	\$240,526
	Difference	(44)	(60)	(30,521)	(1,460,302)	(128,614)
	% Change	-35	-36	-22	-27	-53
Miami Jai Alai	On-Track 1994/95	224	395	531,273	\$49,204,223	\$2,626,123
	Intertrack 1994/95				23,237,342	911,808
	Total	224	395	531,273	72,441,565	3,537,931
	On-Track 1993/94	125	211	335,395	\$31,788,913	\$2,527,725
	Intertrack 1993/94				8,777,337	443,999
	Total	125	211	335,395	40,566,250	2,971,724
	Difference	99	184	195,878	31,875,315	566,207
	% Change - On-Track	79	87	58	55	4
	% Change - Intertrack				165	105
	% Change Total				79	19

*Includes Live On-Track data only

Comparative Data for Regular Performances - Jai Alai Frontons (Continued)
July 1, 1994 Through June 30, 1995

Jai Alai Frontons		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Ocala Jai Alai	On-Track 1994/95	80	108	67,636	\$2,009,230	\$58,694
	On-Track 1993/94	84	115	75,459	\$2,160,284	\$110,564
	Difference	(4)	(7)	(7,823)	(151,054)	(51,870)
	% Change	-5	-6	-10	-7	-47
Palm Beach Jai Alai	On-Track 1994/95	28	33	32,114	\$1,285,505	\$35,163
	Intertrack 1994/95				124,097	8,811
	Total	28	33	32,114	1,409,602	43,974
	On-Track 1993/94	109	174	115,469	\$8,521,709	\$790,268
	Intertrack 1993/94				0	0
	Total	109	174	115,469	8,521,709	790,268
	Difference	(81)	(141)	(83,355)	(7,112,107)	(746,294)
	% Change - On-Track	-74	-81	-72	-85	-96
	% Change - Intertrack				100	100
	% Change Total				-83	-94
Summer Jai Alai	On-Track 1994/95	33	48	68,472	\$6,170,657	\$343,745
	Intertrack 1994/95				2,485,253	176,453
	Total	33	48	68,472	8,655,910	520,198
	On-Track 1993/94	131	211	322,041	\$30,350,173	\$2,215,492
	Intertrack 1993/94				6,609,002	354,904
	Total	131	211	322,041	36,959,175	2,570,396
	Difference	(98)	(163)	(253,569)	(28,303,265)	(2,050,198)
	% Change - On-Track	-75	-77	-79	-80	-84
	% Change - Intertrack				-62	-50
	% Change Total				-77	-80
Summersport Enterprises, Ltd.	On-Track 1994/95	4	6	9,292	\$728,037	\$40,876
	Intertrack 1994/95				17,723	585
	Total	4	6	9,292	745,760	41,461
	On-Track 1993/94	78	123	188,923	\$15,938,110	\$1,287,310
	Intertrack 1993/94				0	0
	Total	78	123	188,923	15,938,110	1,287,310
	Difference	(74)	(117)	(179,631)	(15,192,350)	(1,245,849)
	% Change - On-Track	-95	-95	-95	-95	-97
	% Change - Intertrack				100	100
	% Change Total				-95	-97
Tampa Jai Alai	On-Track 1994/95	269	418	405,179	\$26,861,321	\$1,528,481
	On-Track 1993/94	279	434	478,862	\$32,783,178	\$2,813,680
	Difference	(10)	(16)	(73,683)	(5,921,857)	(1,285,199)
% Change	-4	-4	-15	-18	-46	

*Includes Live On-Track data only

Comparative Data for Regular Performances - Jai Alai Frontons (Continued)
 July 1, 1994 Through June 30, 1995

		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
TOTAL FOR FRONTONS						
On-Track	1994/95	1,226	1,867	2,179,180	\$163,385,243	\$8,482,870
Intertrack	1994/95				27,235,668	1,142,908
Total		1,226	1,867	2,179,180	190,620,911	9,625,778
On-Track	1993/94	1,372	2,085	2,558,144	\$195,525,629	\$14,601,656
Intertrack	1993/94				15,386,339	798,903
Total		1,372	2,085	2,558,144	210,911,968	15,400,559
Difference		(146)	(218)	(378,964)	(20,291,057)	(5,774,781)
% Change	On-Track	-11	-10	-15	-16	-42
% Change	Intertrack				77	43
% Change	Total				-10	-37

*Includes Live On-Track data only

HORSE RACING

Thoroughbred Racing

Florida continues to be a premier thoroughbred racing state with 379 performances conducted by five permitholders during the year. The Association of Racing Commissioners International reports that Florida thoroughbred tracks generate 6% of the total thoroughbred handle in the United States.

On-track thoroughbred handle declined by 3% during fiscal year 1994/95 while intertrack handle increased by 3%. Overall, total thoroughbred handle decreased by 1%. Average on-track handle per performance for the industry decreased from \$945,675 in 1993/94 to \$907,064 this fiscal year.

Total tax to the state decreased by 3% for the year. In fiscal year 1994/95 thoroughbred performances accounted for 16% of Florida's pari-mutuel revenue collections.

During the year there were no new thoroughbred permits issued and no permits were transferred.

Florida thoroughbred racing permitholders reported the following purse payments for fiscal year 1994/95:

	Purses	Stakes	Starting Entry and Nomination	Contributions	Total	Owners' Awards
Calder Race Course, Inc.	\$12,467,000	\$2,196,000	\$1,375,000	\$200,000	\$16,238,000	\$789,000
Gulfstream Park	13,678,295	4,722,700			18,400,995	52,150
Hialeah, Inc.	6,124,900	1,267,150	568,760	73,500	8,034,310	250,940
Tampa Bay Downs, Inc.	3,134,765	687,935	160,050	205,635	4,188,385	195,900
Tropical Park, Inc.	5,839,000	1,271,000	143,000		7,253,000	323,000
	\$41,243,960	\$10,144,785	\$2,246,810	\$479,135	\$54,114,690	\$1,610,990

Comparative Data for Regular Performances - Thoroughbred Racing July 1, 1994 Through June 30, 1995

Racing Associations	Days*	Performances	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Calder Race Course, Inc.	On-Track 1994/95	120	120	579,909	\$109,550,322
	Intertrack 1994/95				70,475,429
	Total	120	120	579,909	180,025,751
	On-Track 1993/94	119	119	566,687	\$111,665,967
	Intertrack 1993/94				64,348,455
	Total	119	119	566,687	176,014,422
Difference	1	1	13,222	4,011,329	153,920
% Change - On-Track	1	1	2	-2	-2
% Change - Intertrack				10	10
% Change Total				2	3

*Includes Live On-Track data only

Comparative Data for Regular Performances - Thoroughbred Racing (Continued)
 July 1, 1994 Through June 30, 1995

Racing Associations		Days*	Performances	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Gulfstream Park Racing Association, Inc.	On-Track 1994/95	61	61	487,982	\$117,690,456	\$3,747,052
	Intertrack 1994/95				36,716,849	1,211,656
	Total	61	61	487,982	154,407,305	4,958,708
	On-Track 1993/94	61	61	479,325	\$117,608,989	\$4,123,623
	Intertrack 1993/94				35,344,467	1,166,367
	Total	61	61	479,325	152,953,456	5,289,990
	Difference	0	0	8,657	1,453,849	(331,282)
	% Change - On-Track	0	0	2	0	-9
	% Change - Intertrack				4	4
	% Change Total				1	-6
Hialeah, Inc.	On-Track 1994/95	60	60	217,523	\$39,441,370	\$569,729
	Intertrack 1994/95				28,327,403	934,804
	Total	60	60	217,523	67,768,773	1,504,533
	On-Track 1993/94	58	58	241,341	\$42,969,604	\$611,158
	Intertrack 1993/94				28,195,292	930,445
	Total	58	58	241,341	71,164,896	1,541,603
	Difference	2	2	(23,818)	(3,396,123)	(37,070)
	% Change - On-Track	3	3	-10	-8	-7
	% Change - Intertrack				0	0
	% Change Total				-5	-2
Tampa Bay Downs, Inc.	On-Track 1994/95	89	89	274,856	\$29,998,776	\$310,846
	Intertrack 1994/95				10,242,308	337,996
	Total	89	89	274,856	40,241,084	648,842
	On-Track 1993/94	87	87	279,904	\$30,209,036	\$299,078
	Intertrack 1993/94				10,810,736	356,754
	Total	87	87	279,904	41,019,772	655,832
	Difference	2	2	(5,048)	(778,688)	(6,990)
	% Change - On-Track	2	2	-2	-1	4
	% Change - Intertrack				-5	-5
	% Change Total				-2	-1
Tropical Park, Inc.	On-Track 1994/95	49	49	229,638	\$47,096,294	\$1,242,511
	Intertrack 1994/95				27,200,196	897,607
	Total	49	49	229,638	74,296,490	2,140,118
	On-Track 1993/94	49	49	233,654	\$51,228,926	\$1,346,526
	Intertrack 1993/94				28,885,517	953,222
	Total	49	49	233,654	80,114,443	2,299,748
	Difference	0	0	(4,016)	(5,817,953)	(159,630)
	% Change - On-Track	0	0	-2	-8	-8
	% Change - Intertrack				-6	-6
	% Change Total				-7	-7

*Includes Live On-Track data only

Comparative Data for Regular Performances - Thoroughbred Racing (Continued)
July 1, 1994 Through June 30, 1995

TOTAL FOR THOROUGHBRED TRACKS

	Days*	Performances	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
On-Track 1994/95	379	379	1,789,908	\$343,777,218	\$8,795,405
Intertrack 1994/95				172,962,185	5,707,752
Total	379	379	1,789,908	516,739,403	14,503,157
On-Track 1993/94	374	374	1,800,911	\$353,682,522	\$9,353,922
Intertrack 1993/94				167,584,467	5,530,287
Total	374	374	1,800,911	521,266,989	14,884,209
Difference	5	5	(11,003)	(4,527,586)	(381,052)
% Change - On-Track	1	1	-1	-3	-6
% Change - Intertrack				3	3
% Change Total				-1	-3

Harness Racing

Pompano Park's on-track handle remained unchanged for the fiscal year due to a period of full-card simulcasting that mitigated a decline of live handle. Simulcast handle increased by 248% over prior year handle and intertrack handle decreased by 13%. Pompano Park's performances decreased from 196 to 195 during the fiscal year. The average on-track handle per performance increased by .7% from \$301,223 in 1993/94 to \$303,399 in 1994/95.

In fiscal year 1993/1994 harness racing performances accounted for 2% of Florida's pari-mutuel revenue collections.

On June 15, 1995, the harness permit owned by Pompano Park Associates, Ltd. was transferred to P.P.I., Incorporated.

Pompano Park reported the following purse payments for fiscal year 1994/95:

	Purses	Stakes	Starting Entry and Nomination	Contributions	Total
Pompano Park Associates, Ltd.	\$6,148,515	\$562,500	\$704,660	\$250,549	\$7,666,224

Comparative Data for Regular Performances - Harness Racing
July 1, 1994 Through June 30, 1995

Racing Association	Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Pompano Park Racing (Includes Breeders' Crown Races)					
On-Track 1994/95	195	195	418,225	\$59,162,896	\$1,113,366
Intertrack 1994/95				15,038,047	496,256
Total	195	195	418,225	74,200,943	1,609,622
On-Track 1993/94	196	196	451,965	\$59,039,618	\$808,838
Intertrack 1993/94				17,302,959	412,773
Total	196	196	451,965	76,342,577	1,221,611
Difference	(1)	(1)	(33,740)	(2,141,634)	388,011
% Change - On-Track	-1	-1	-7	0	38
% Change - Intertrack				-13	20
% Change Total				-3	32

*Includes Live On-Track data only

QUARTER HORSE RACING

No quarter horse racing was conducted during fiscal year 1994/1995.

Total For All Tracks And Frontons

	Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle \$	Total Tax To State
On-Track 1994/95	4,845	6,681	10,285,062	\$1,139,563,283	\$68,898,984
Intertrack 1994/95				442,742,591	24,637,424
Total	4,845	6,681	10,285,062	1,582,305,874	93,536,408
On-Track 1993/94	5,169	7,121	11,428,607	\$1,256,931,858	\$81,534,177
Intertrack 1993/94				382,666,149	20,603,785
Total	5,169	7,121	11,428,607	1,639,598,007	102,137,962
Difference	(324)	(440)	(1,143,545)	(57,292,133)	(8,601,554)
% Change - On-Track	-6	-6	-10	-9	-15
% Change - Intertrack				16	20
% Change - Total				-3	-8

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% of announced gross purses. The Florida Standardbred Breeders' and Owners' Association is funded by the breaks and uncashed tickets from live performances and 1% of intertrack handle. The Quarter Horse Breeders' Association is funded by the breaks and the uncashed tickets from live racing and 1% of live and intertrack handle. The Thoroughbred Breeders' Association awards program is funded by .75% of live, simulcast and intertrack handle, as well as, 3.3% of gross revenue from out-of-state wagers on Florida races. The collections for the associations are noted in the Collections for Promotional Trust Funds and Breeders' Associations schedule.

The Florida thoroughbred breeding industry has produced 37 national champions, including 1994 North American Horse of the Year, Holy Bull, and 1994 Eclipse Champion Sprinter, Cherokee Run; 39 Florida-bred millionaires, 15 Breeders' Cup Day champions; 5 Kentucky Derby winners, 5 Preakness Stakes winners and 5 Belmont Stakes winners of the Triple Crown Series. Florida-bred Affirmed is the last horse to win the Triple Crown (1978).

Florida-breds annually rank second in purse money earned and stakes races won. Florida currently ranks third in foal production, fourth in breeders' incentives paid out and fifth in daily average purse distributions. Florida thoroughbred breeders and owners have invested over \$4 billion in the state, creating an annual economic impact of nearly \$1 billion. The Florida thoroughbred industry provides more than 29,000 jobs and generates in excess of \$90 million in taxes.

The Standardbred Breeders' and Owners' Association is a not-for-profit organization. Promotional activities included providing \$223,468 in breeders', owners' and stallion awards for eligible horses during Pompano Park's 1994/95 meet and \$231,863 for the Florida Breeders' Stakes races. Purses in the amount of \$102,881 were provided for non-wagering harness races conducted at three locations throughout Florida. These non-wagering races provided an opportunity for standardbreds to prepare for the winter meet and allows Florida citizens outside the Pompano area an opportunity to experience harness racing.

The Florida Quarter Horse Breeders' and Owners' Association is a non-profit organization for the purpose of maintaining the Florida-bred Quarter Horse and Stallion Registries. The Association also administers the Quarter Horse Promotional Trust Fund which did not pay out breeders' awards during fiscal year 1994/95 because of the lack of American Quarter Horse racing in Florida. However, Florida-bred quarter horses continue to excel nationally. Current runners rank high nationally with multiple stake wins at tracks outside the State of Florida. During 1993, 1994, and 1995, the Florida-bred Quarter Horse Futurity was held successfully at Delta Downs in Vinton, Louisiana.

*Includes Live On-Track data only

COLLECTIONS FOR PROMOTIONAL TRUST FUNDS AND BREEDERS' ASSOCIATIONS

Fiscal Year 1994/95	.75% of Handle		1% Quarter Horse		Escheated P/M Tickets	1% ITW Handle	Other Remittances	Total Collected
	Handle	P/M Handle	Breaks	P/M Handle				
FLORIDA THOROUGHBRED BREEDERS' ASSOCIATION								
Calder Race Course, Inc.	\$ 1,370,977	\$	\$	\$	\$	\$	\$ 65,508	\$ 1,436,485
Gulfstream Park Racing Association, Inc.	1,186,330						391,791	1,578,121
Hialeah, Inc.	508,266						100,799	609,065
Tampa Bay Downs, Inc.	282,278						12,696	294,974
Tropical Park, Inc.	564,044						72,744	636,788
Total	3,911,895	0	0	0	0	0	643,538	4,555,433
FLORIDA STANDARDBRED BREEDERS' and OWNERS' ASSOCIATION								
Pompano Park Racing - Harness	0	0	236,186	0	146,863	155,522	71,315	609,886
FLORIDA QUARTER HORSE BREEDERS' and OWNERS' ASSOCIATION								
Pompano Park Racing - Quarter Horse	0	0	0	0	0	0	0	0
DEPARTMENT OF AGRICULTURE: ARABIAN RACING PROMOTION FUND								
Tampa Bay Downs - Arabians	0	26,040	12,611	0	0	0	0	38,651
TOTAL COLLECTIONS	\$ 3,911,895	\$ 26,040	\$ 248,797	\$ 26,040	\$ 146,863	\$ 155,522	\$ 714,853	\$ 5,203,970

Note: Collections as reported by trust funds and breeders' associations.

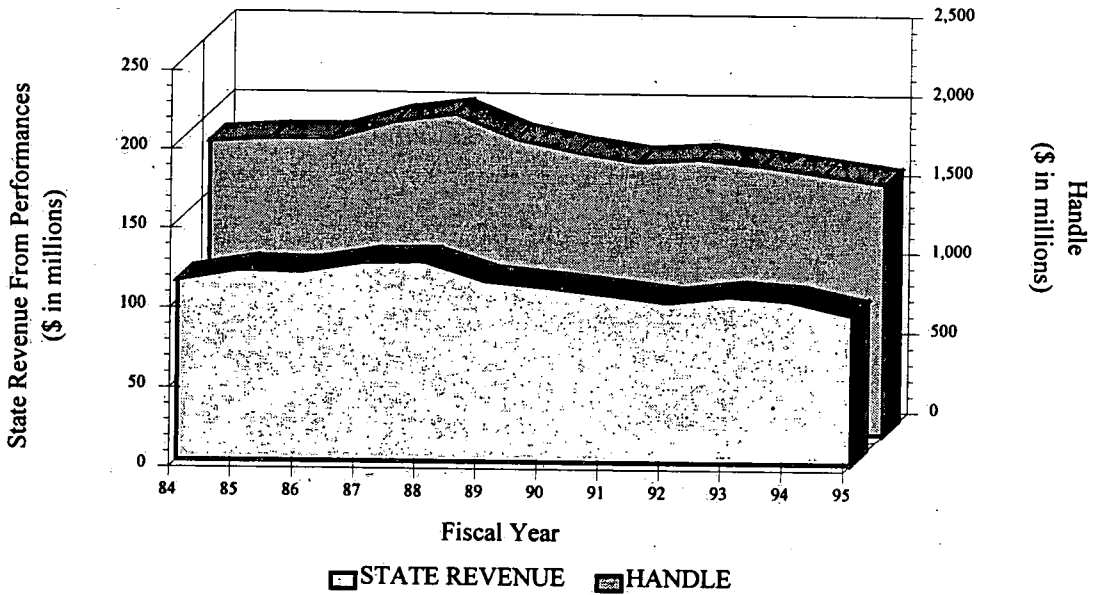
**PAID ATTENDANCE, PARI-MUTUEL HANDLE, STATE REVENUE
FISCAL YEAR 1931/32 THROUGH FISCAL YEAR 1994/95**

<u>Fiscal Year</u>	<u>Number of Racing Days</u>	<u>Total Paid Attendance</u>	<u>Total Pari-Mutuel Handle</u>	<u>State Revenue As a Percent of Handle</u>	<u>Total State Revenue</u>
1931/32	462	1,157,161	\$ 17,365,424	4.25%	\$ 737,301
1932/33	550	1,281,017	19,146,938	3.99	763,877
1933/34	609	1,591,024	27,549,567	3.89	1,072,364
1934/35	775	2,024,636	36,577,493	3.83	1,401,177
1935/36	906	1,854,292	38,826,132	3.70	1,436,957
1936/37	1,029	2,330,964	50,121,647	3.67	1,838,339
1937/38	1,053	2,401,367	54,047,114	3.64	1,969,741
1938/39	1,025	2,373,271	55,272,416	3.62	2,000,759
1939/40	1,057	2,517,436	64,388,377	3.58	2,302,834
1940/41	902	2,695,464	68,280,202	3.57	2,436,374
1941/42	972	2,195,080	63,601,585	6.91	4,392,862
1942/43	734	854,256	26,658,646	4.00	1,066,088
1943/44	982	2,458,933	109,561,969	6.23	6,824,273
1944/45	333	945,341	35,171,557	5.71	2,007,853
1945/46	1,442	4,448,084	211,571,289	7.35	15,554,034
1946/47	1,298	4,444,543	194,710,333	7.54	14,680,731
1947/48	1,318	4,344,479	180,647,561	7.50	13,542,407
1948/49	1,404	4,641,038	178,171,736	7.42	13,222,462
1949/50	1,377	4,539,742	178,842,858	7.33	13,101,522
1950/51	1,378	4,643,293	204,385,597	7.34	14,997,486
1951/52	1,432	5,279,674	248,728,380	7.27	18,090,498
1952/53	1,549	5,732,369	272,696,059	7.24	19,734,514
1953/54	1,722	5,812,577	276,681,999	7.24	20,026,022
1954/55	1,731	5,809,467	284,044,131	7.22	20,521,463
1955/56	1,879	5,915,941	310,681,432	7.78	24,180,834
1956/57	1,907	6,035,932	322,948,073	7.73	24,969,497
1957/58	2,012	5,626,152	315,546,506	7.70	24,306,950
1958/59	2,055	5,966,709	329,141,335	7.64	25,157,460
1959/60	2,180	6,209,688	347,947,488	7.65	26,609,332
1960/61	2,216	6,328,535	344,173,946	7.60	26,163,298
1961/62	2,273	6,735,583	363,082,896	7.55	27,420,986
1962/63	2,276	6,919,691	374,598,480	7.58	28,392,064
1963/64	2,335	7,878,991	418,056,340	7.54	31,503,458
1964/65	2,318	8,537,248	462,298,032	7.57	34,984,262
1965/66	2,498	8,969,589	500,471,936	7.53	37,667,499
1966/67	2,596	9,020,232	515,430,636	7.45	38,408,241
1967/68	2,537	9,459,239	563,772,040	7.45	41,980,547
1968/69	2,623	9,912,630	630,034,977	7.42	46,743,700
1969/70	2,678	10,735,962	712,244,838	7.28	51,882,798
1970/71	2,873	11,737,046	778,550,830	7.18	55,876,622
1971/72	2,959	12,769,157	864,502,920	7.06	61,038,725
1972/73	3,019	13,747,714	978,174,354	7.02	68,669,716
1973/74	3,160	14,883,698	1,083,208,538	7.05	76,315,213
1974/75	3,229	16,192,983	1,156,152,799	7.23	83,593,772
1975/76	3,252	16,293,398	1,168,767,050	7.27	84,996,163
1976/77	3,307	16,276,898	1,244,159,788	7.18	89,376,224
1977/78	3,416	16,789,933	1,361,155,037	6.70	91,211,859
1978/79	3,514	17,274,154	1,547,072,800	6.71	103,829,406
1979/80	3,380	16,223,047	1,588,944,696	6.73	107,009,883
1980/81	3,711	17,074,874	1,683,134,201	6.59	110,861,171
1981/82	3,660	16,959,977	1,712,354,503	6.56	112,323,447
1982/83	3,723	17,002,197	1,754,139,978	6.60	115,740,365
1989/84	3,699	16,692,861	1,824,552,088	6.58	120,130,754
1984/85	3,675	16,543,816	1,848,080,598	6.70	123,878,295
1985/86	3,731	16,214,301	1,847,125,994	6.66	123,038,667
1986/87	3,821	16,505,736	1,954,603,904	6.62	129,449,033

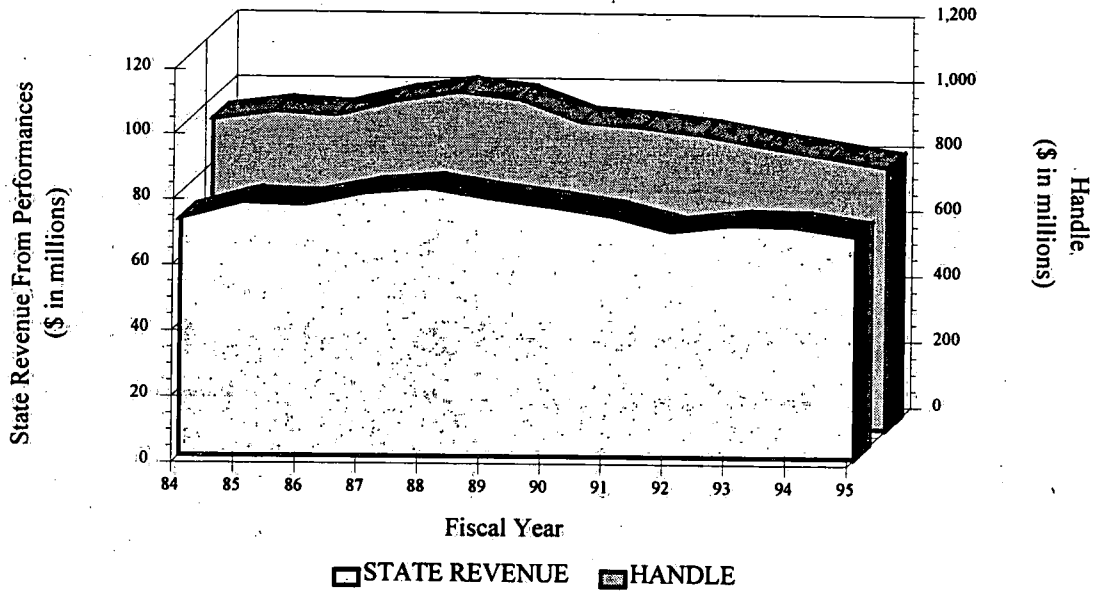
**PAID ATTENDANCE, PARI-MUTUEL HANDLE, STATE REVENUE
FISCAL YEAR 1931/32 THROUGH FISCAL YEAR 1994/95
(Continued)**

<u>Fiscal Year</u>	<u>Number of Racing Days</u>	<u>Total Paid Attendance</u>	<u>Total Pari-Mutuel Handle</u>	<u>State Revenue As a Percent of Handle</u>	<u>Total State Revenue</u>
1987/88	4,963	16,708,292	2,006,768,479	6.48	130,021,801
1988/89	5,170	15,719,962	1,850,283,419	6.40	118,466,567
1989/90	4,992	15,401,516	1,770,122,929	6.47	114,559,213
1990/91	4,994	14,410,934	1,712,307,521	6.45	110,510,346
1991/92	5,321	14,109,252	1,734,102,853	6.06	105,074,018
1992/93	5,065	12,620,914	1,693,636,924	6.54	110,834,173
1993/94	5,169	11,428,607	1,639,598,007	6.50	106,599,999
1994/95	4,845	10,285,062	1,582,305,874	6.13	97,049,614
TOTAL	<u>159,071</u>	<u>570,493,959</u>	<u>\$ 47,791,284,049</u>	<u>6.77%</u>	<u>\$ 3,234,547,910</u>

ALL PERMITHOLDERS
HANDLE AND STATE REVENUE FROM PERFORMANCES
 Fiscal Years 1983/84 - 1994/95



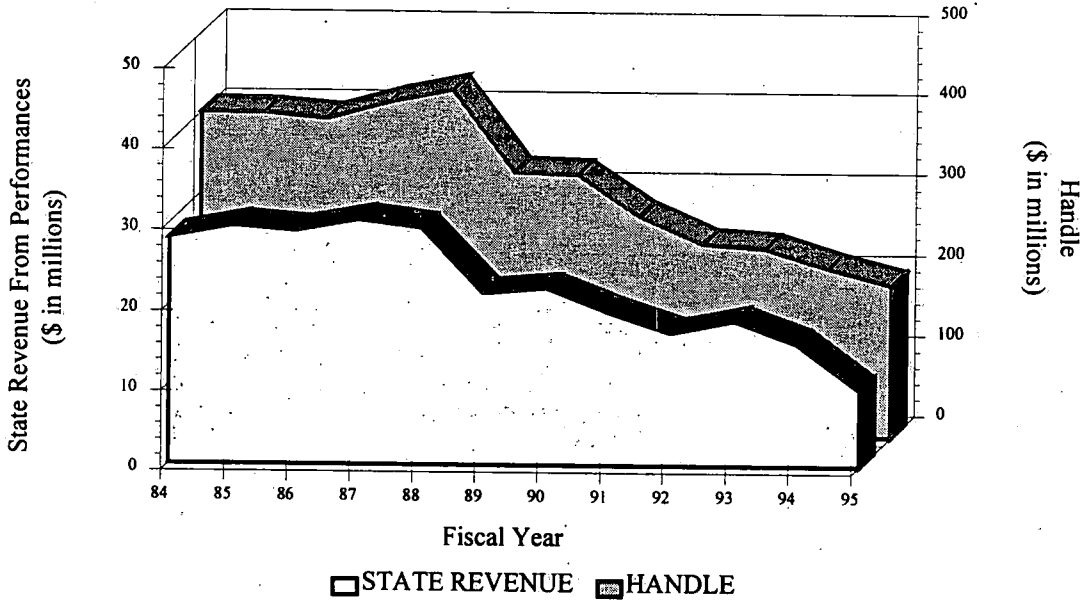
GREYHOUND RACING
HANDLE AND STATE REVENUE FROM PERFORMANCES
 Fiscal Years 1983/84 - 1994/95



JAI ALAI

HANDLE AND STATE REVENUE FROM PERFORMANCES

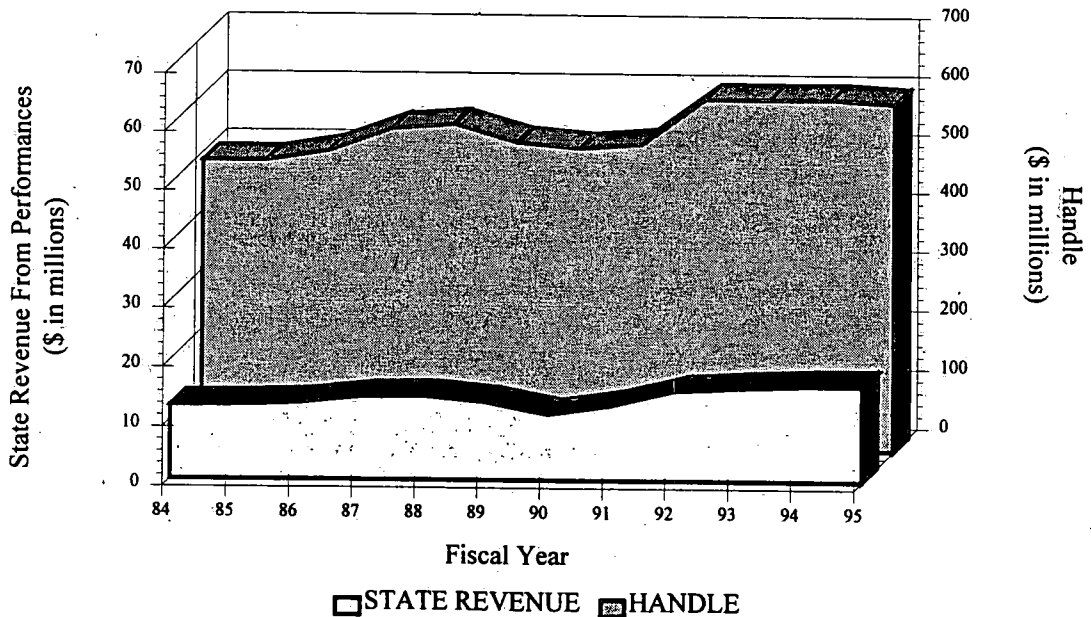
Fiscal Years 1983/84 - 1994/95



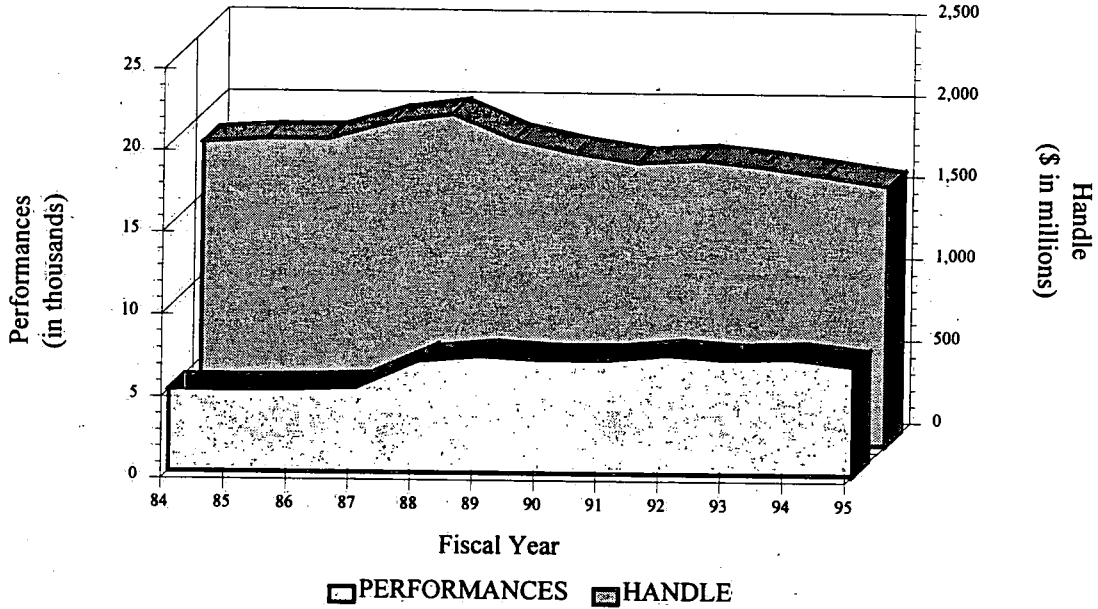
HORSE RACING

HANDLE AND STATE REVENUE FROM PERFORMANCES

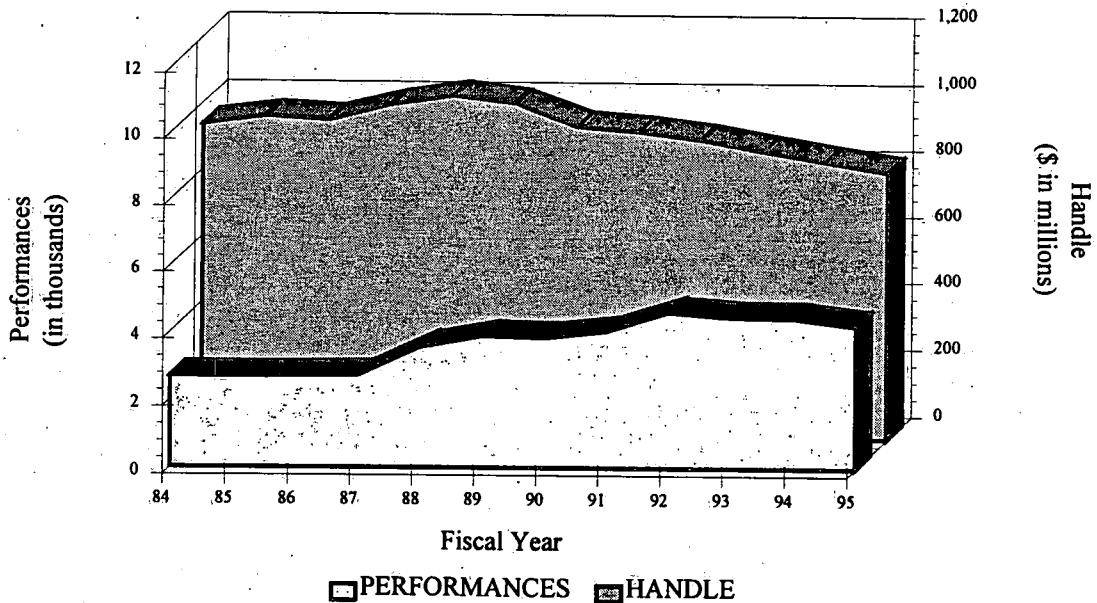
Fiscal Years 1983/84 -1994/95



ALL PERMITHOLDERS
PERFORMANCES AND HANDLE
 Fiscal Years 1983/84 - 1994/95



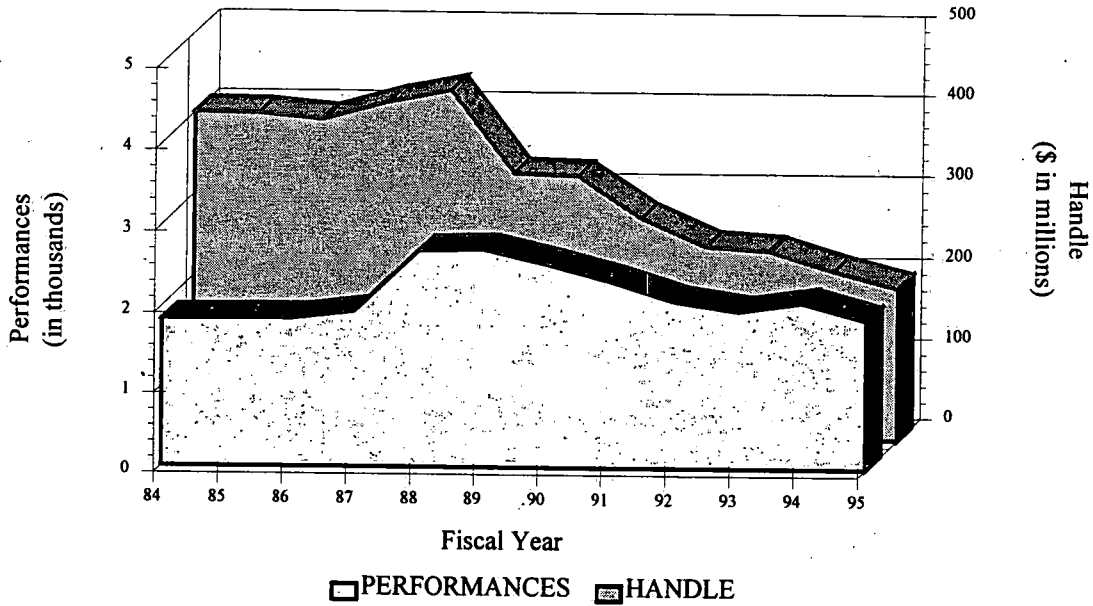
GREYHOUND RACING
PERFORMANCES AND HANDLE
 Fiscal Years 1983/84 - 1994/95



JAI ALAI

PERFORMANCES AND HANDLE

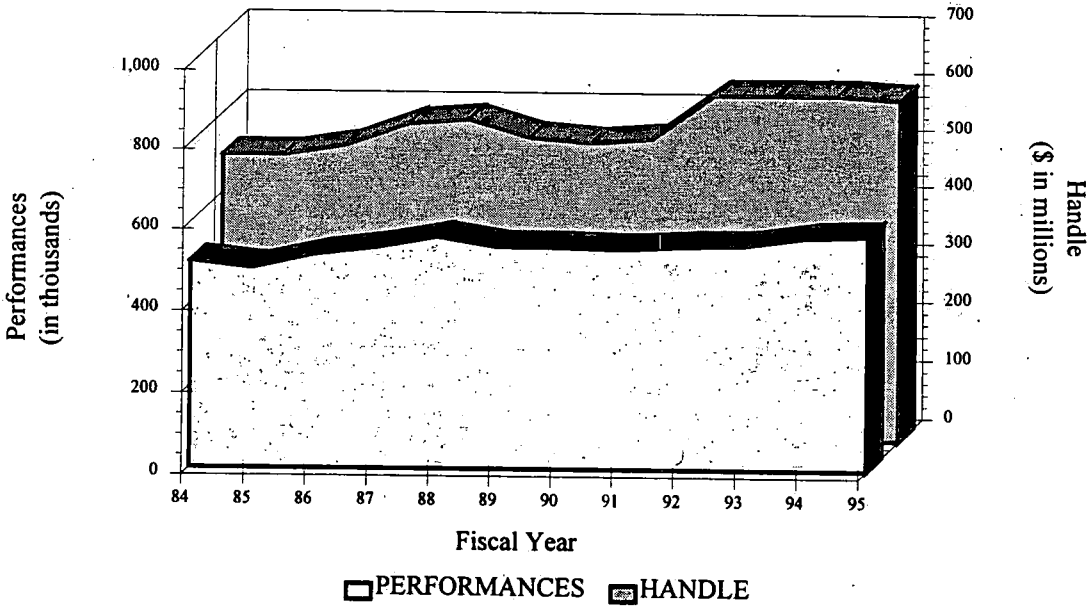
Fiscal Years 1983/84 - 1994/95



HORSE RACING

PERFORMANCES AND HANDLE

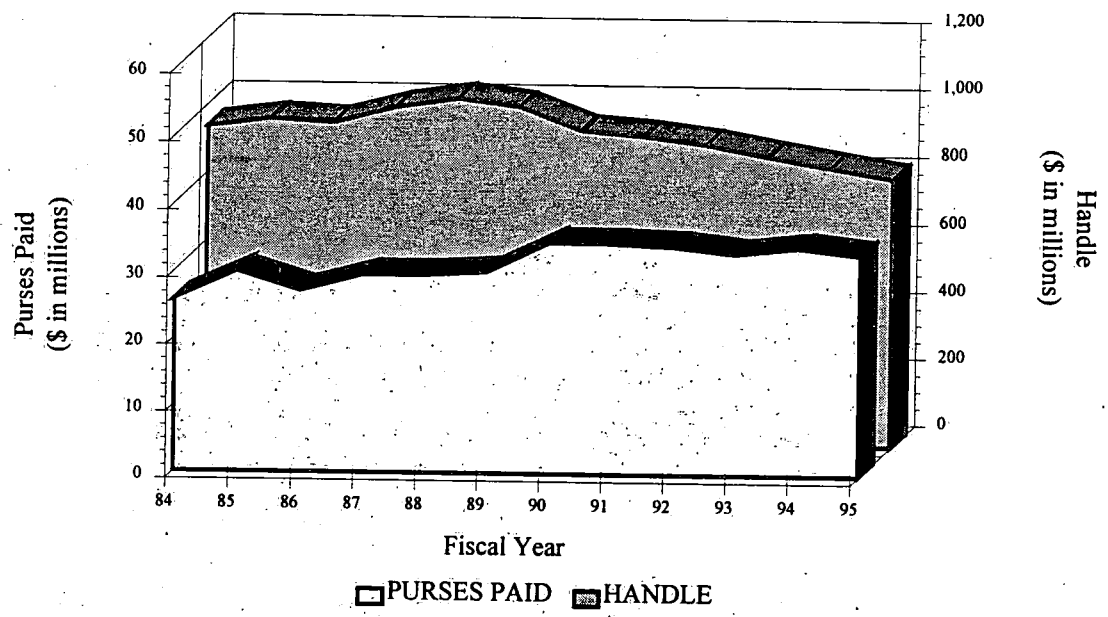
Fiscal Years 1983/84 - 1994/95



GREYHOUND RACING

PURSES PAID AND HANDLE

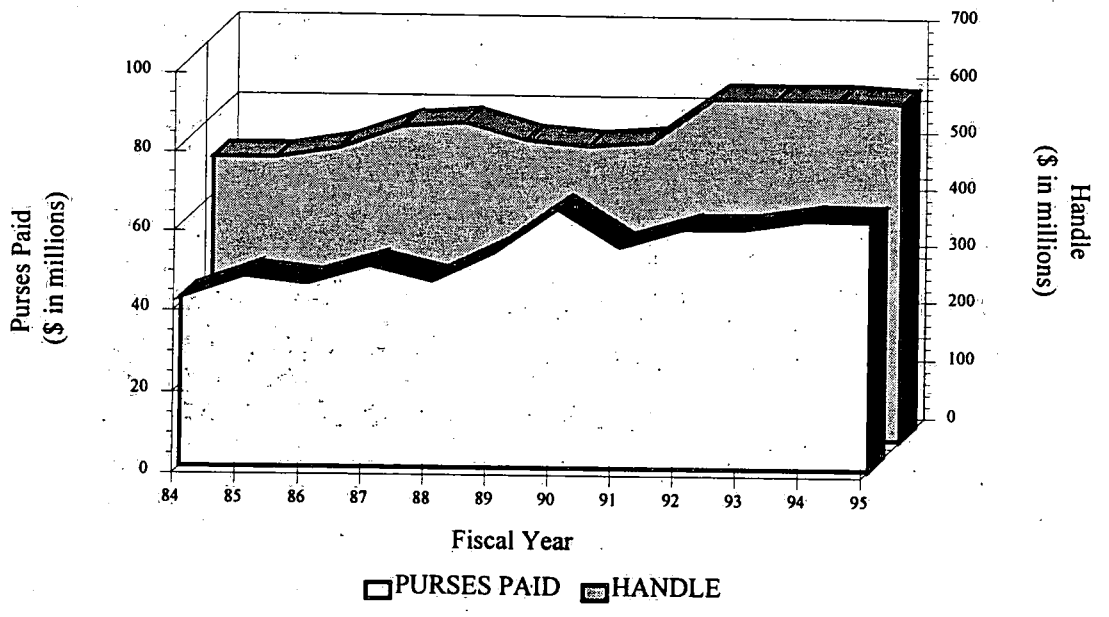
Fiscal Years 1983/84 - 1994/95



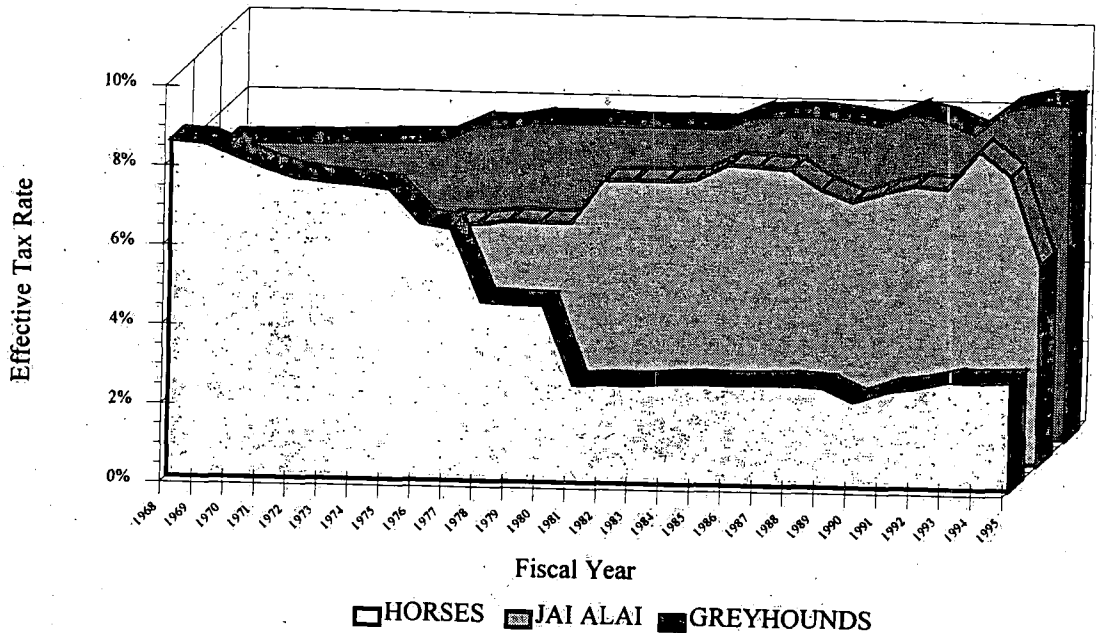
HORSE RACING

PURSES PAID AND HANDLE

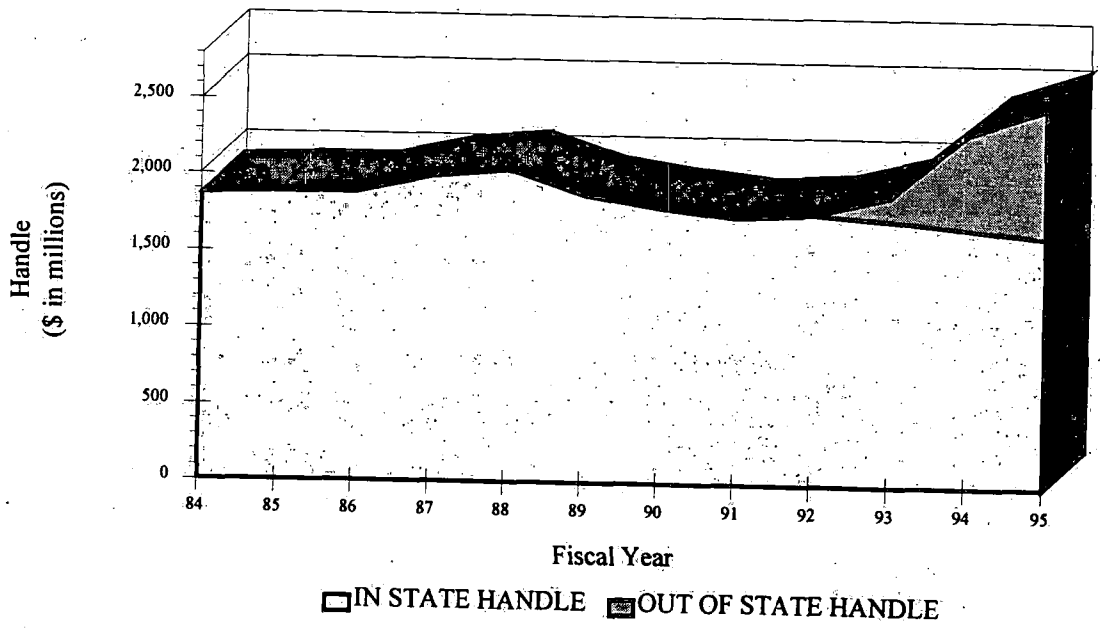
Fiscal Years 1983/84 - 1994/95



TOTAL TAX AS A PERCENTAGE OF HANDLE
ALL INDUSTRIES
 Fiscal Years 1967/68 - 1994/95



ALL PERMITHOLDERS
IN STATE AND OUT OF STATE HANDLE
 Commingled in Florida for Fiscal Years 1983/84 - 1994/95



CHARITY AND SCHOLARSHIP PERFORMANCES

With several exceptions, each track or fronton may operate up to five additional days during a meet for the benefit of approved charities, major institutions of higher learning, community colleges, the Historic Preservation Trust Fund, or the Racing Scholarship Trust Fund. Recipient charities are selected by the permitholder and approved by the Division, based on whether or not they meet the basic requirements for charitable organizations established by Florida law. The amount contributed to charitable organizations is determined by calculating the taxes that would have been due to the state had it been a regular performance. A minimum of \$3,724,633 was paid to charitable organizations in fiscal year 1994/95.

MINIMUM REQUIRED PAYMENTS TO CHARITABLE ORGANIZATIONS 1985-1995

1985	\$ 1,703,096	1989	\$ 1,083,214	1993	\$ 2,975,644
1986	1,708,708	1990	1,303,790	1994	3,283,602
1987	1,718,291	1991	1,349,132	1995	<u>3,724,633</u>
1988	1,439,051	1992	2,087,623	Total	<u>\$ 22,376,784</u>

The Racing Scholarship Trust Fund is administered by the Florida Board of Regents, and is used to provide scholarships to deserving students who are attending Florida's universities.

As shown below, over \$16 million has been contributed to this fund since the program began forty-six years ago.

1950	\$ 165,830	1966	\$ 462,441	1981	\$ 550,438
1951	247,261	1967	419,500	1982	393,987
1952	239,148	1968	541,389	1983	289,929
1953	232,907	1969	447,133	1984	172,776
1954	280,507	1970	495,388	1985	165,962
1955	279,228	1971	619,539	1986	149,711
1956	299,071	1972	717,037	1987	118,694
1957	349,514	1973	733,735	1988	89,732
1958	366,482	1974	949,882	1989	61,908
1959	293,902	1975	835,386	1990	64,433
1960	364,819	1976	740,842	1991	51,110
1961	316,021	1977	541,271	1992	44,518
1962	408,652	1978	543,991	1993	29,179
1963	393,641	1979	560,099	1994	48,361
1964	399,898	1979	560,099	1995	<u>34,531</u>
1965	474,937	1980	663,573	Total	<u>\$ 16,648,213</u>

ABANDONED WINNING TICKETS

Abandoned tickets are winning tickets which have not been cashed. A winning pari-mutuel ticket is valid for one year. At the end of that time, the value of greyhound and jai alai tickets which were sold on-track escheat to the state. These funds are deposited to the State School Fund, and are used for the support and maintenance of Florida's public schools. \$2,211,914 was collected in abandoned winning tickets this fiscal year for the State School Fund. The following chart shows yearly receipts since 1957, when the Division began collecting these funds.

1957	\$ 3,992	1970	\$ 590,891	1983	\$ 2,537,583
1958	204,449	1971	666,405	1984	2,644,804
1959	240,545	1972	706,391	1985	3,082,639
1960	311,045	1973	943,268	1986	3,178,266
1961	403,904	1974	1,136,606	1987	3,322,123
1962	273,273	1975	1,288,318	1988	3,160,635
1963	265,046	1976	1,429,361	1989	3,727,551
1964	292,194	1977	1,449,016	1990	3,618,210
1965	320,530	1978	1,582,011	1991	3,526,797
1966	425,130	1979	2,011,456	1992	2,981,173
1967	381,857	1980	1,881,069	1993	2,793,526
1968	448,161	1981	1,884,234	1994	3,125,270
1969	513,254	1982	2,095,480	1995	<u>2,211,914</u>
				Total	<u>\$ 61,658,377</u>

ABANDONED WINNING TICKETS
(Continued)

In harness and quarter-horse racing, outstanding tickets are paid to the respective breeders' associations. All of these funds are used to promote the Florida horse breeding industry and are outlined in the Schedule of Collections for Promotional Trust Funds and Breeders' Associations on page 38.

From Escheated Pari-Mutuel Tickets for Principal State School Fund (DEPARTMENT OF EDUCATION):

Associated Outdoor Clubs, Inc.	\$ 88,055
Bayard Raceways, Inc.	25,239
Biscayne Kennel Club, Inc.	140,357
Daytona Beach Kennel Club, Inc.	136,040
Investment Corp. of Palm Beach	202,848
Investment Corp. of South Florida	158,618
Jacksonville Kennel Club, Inc.	39,272
Jefferson County Kennel Club, Inc.	29,760
Orange Park Kennel Club, Inc.	41,225
Pensacola Greyhound Track, Inc.	60,963
St. Petersburg Kennel Club, Inc.	209,962
Sanford Orlando Kennel Club, Inc.	98,558
Sarasota Kennel Club, Inc.	107,037
Seminole Greyhound Park, Inc.	32,133
Sports Palace, Inc.	58,888
Southwest Florida Enterprises, Inc.	193,180
Washington County Kennel Club, Inc.	47,425
West Flagler Associates, Ltd.	0
Total For All Greyhound Tracks	<u>1,669,560</u>
Dania Jai Alai	37
Florida Jai Alai	40,919
Fort Pierce Jai Alai	30,587
Miami Jai Alai	112,029
Ocala Jai Alai	14,414
Summer Jai Alai	95,942
Summersport Enterprises, Ltd.	65,486
Tampa Jai Alai	77,340
Palm Beach Jai Alai, Inc.	105,600
Volusia Jai Alai	0
Total For All Jai Alai Frontons	<u>542,354</u>
Total For All Tracks and Frontons	<u>\$ 2,211,914</u>

**REVENUES AND
OTHER DATA**



**BY
ASSOCIATION**

ASSOCIATED OUTDOOR CLUBS, INC.

d/b/a Tampa Greyhound
 P.O. Box 8096
 Tampa, Florida 33674-8096

Greyhound Track - Tampa, Florida
 152 Racing Days - July 1, 1994 to December 30, 1994 - 229 Performances

OFFICERS

Harry J. Hater, Jr., Chairman of the Board
 John M. Hater, President
 Charles W. Bidwill, Jr., Senior Vice President
 William H. Johnston, Jr., Treasurer
 Steven W. Hater, Assistant Secretary

James E. Heile, Vice President
 Robert E. Hater II, Secretary
 Robert Pitocchelli, Assistant Treasurer

DIRECTORS

Charles W. Bidwill, Jr.
 John M. Hater
 Robert E. Hater II
 Steven W. Hater

James E. Heile
 William H. Johnston, Jr.
 Robert Pitocchelli

Distribution of Handle
 Public Pool
 Total for State
 Total for Track/Fronton

<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
\$ 30,983,896	\$ 38,725,537	\$ 69,709,433
3,364,742	3,795,895	7,160,637
<u>5,582,738</u>	<u>7,424,561</u>	<u>13,007,299</u>

Grand Total Handle

<u>\$ 39,931,376</u>	<u>\$ 49,945,993</u>	<u>\$ 89,877,369</u>
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Other State Income - Admission Tax

<u>\$ 55,736</u>	<u>\$ 0</u>	<u>\$ 55,736</u>
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Average Handle Per On-Track Performance: \$174,373
 Average Wager Per Capita-Based on On-Track Admissions: \$108
 Total On-Track Attendance: 371,283
 Average Paid On-Track Attendance Per Performance: 1,621

Total Purses Paid 1994 - 1995 Season: \$3,245,438
 Seating Capacity: 6,600 - Parking: 3,900 Spaces
 Track: Length 1320'/Stretch 589'/Width 19'
 Equipment: Autotote

Major Stakes Races:

Tampa Distance Championship	\$75,000
Tampa Speed Classic	\$50,000
Tampa Derby	\$50,000
Tampa Marathon Championship	\$25,000
Tampa Juvenile Stake	\$20,000

ASSOCIATED OUTDOOR CLUBS, INC.

d/b/a Tampa Greyhound

P.O. Box 8096

Tampa, Florida 33674-8096

Greyhound Track - Tampa, Florida

(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bayard Raceways, Inc.	186	\$ 917,235
Daytona Beach Kennel Club, Inc.	226	2,019,767
Ft. Pierce Jai Alai	199	708,584
Investment Corp. of Palm Beach	197	3,199,936
Jacksonville Kennel Club, Inc.	185	2,776,917
Ocala Jai Alai	200	1,246,625
Orange Park Kennel Club, Inc.	207	2,089,370
Palm Beach Jai Alai	29	138,083
St. Petersburg Kennel Club, Inc.	229	20,055,968
Sanford-Orlando Kennel Club, Inc.	75	1,553,596
Sarasota Kennel Club, Inc.	228	9,598,274
Sports Palace, Inc.	227	1,397,408
Tampa Jai Alai	217	3,137,183
Washington County Kennel Club, Inc.	<u>78</u>	<u>1,107,047</u>
	<u>2,483</u>	<u>\$ 49,945,993</u>

BAYARD RACEWAYS, INC.
d/b/a St. John's Greyhound Park
P.O. Box 54249
Jacksonville, Florida 32245-4249

Greyhound Track - Jacksonville, Florida
71 Racing Days - September 7, 1994 to November 28, 1994 - 92 Performances

OFFICERS

Charles W. Bidwill, Jr., Chairman/Secretary/Treasurer
Howard I. Korman, President
John C. Howell, Assistant Treasurer

William H. Johnston, Jr., Vice President
Robert J. Pitocchelli, Vice President/Asst. Secretary

DIRECTORS

Charles W. Bidwill, Jr.
William R. Burnett
Robert J. Pitocchelli
Charles W. Bidwill, III
Mary P. Pitocchelli
John C. Howell

William H. Johnston, Jr.
Lucile Patton
Howard I. Korman
John A. Johnston

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 4,735,101	\$ 16,923,893	\$ 21,658,994
Total for State	586,280	1,679,695	2,265,975
Total for Track/Fronton	<u>857,822</u>	<u>3,497,661</u>	<u>4,355,483</u>
Grand Total Handle	<u>\$ 6,179,203</u>	<u>\$ 22,101,249</u>	<u>\$ 28,280,452</u>
Other State Income - Admission Tax	<u>\$ 5,364</u>	<u>\$ 0</u>	<u>\$ 5,364</u>

Average Handle Per On-Track Performance: \$67,165
Average Wager Per Capita-Based on On-Track Admissions: \$115
Total On-Track Attendance: 53,644
Average Paid On-Track Attendance Per Performance: 583

Total Purses Paid 1994 - 1995 Season: \$1,020,696
Seating Capacity: 3,000 - Parking: 3,000 Spaces
Track: Length 1320'/Stretch 583'/Width 20'
Equipment: AmTote

BAYARD RACEWAYS, INC.
d/b/a St. John's Greyhound Park
P.O. Box 54249
Jacksonville, Florida 32245-4249

Greyhound Track - Jacksonville, Florida
(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	79	\$ 1,674,390
Daytona Beach Kennel Club, Inc.	90	865,767
Ft. Pierce Jai Alai	86	551,302
Investment Corp. of Palm Beach	84	2,257,077
Jacksonville Kennel Club, Inc.	92	6,127,190
Ocala Jai Alai	87	1,163,640
Orange Park Kennel Club, Inc.	92	4,163,874
Palm Beach Jai Alai	7	45,465
St. Petersburg Kennel Club, Inc.	92	1,780,098
Sanford-Orlando Kennel Club, Inc.	29	563,829
Sarasota Kennel Club, Inc.	80	1,232,211
Seminole Racing, Inc.	8	140,265
Sports Palace, Inc.	92	717,443
Washington County Kennel Club, Inc.	46	818,698
	<u>964</u>	<u>\$ 22,101,249</u>

BISCAYNE KENNEL CLUB, INC.

320 N.W. 115th Street

Miami Shores, Florida 33168

Greyhound Track - Miami Shores, Florida

63 Racing Days - July 1, 1994 to September 3, 1994 - 89 Performances

53 Racing Days - October 31, 1994 to December 25, 1994 - 76 Performances

65 Racing Days - April 27, 1995 to June 30, 1995 - 94 Performances

OFFICERS

Ellen W. McDonnell, Chairman of the Board
Oscar J. Padron, Treasurer

Ellen W. Spitzer, President
Marilyn A. West, Vice President/Secretary

DIRECTORS

J. Robert Knight
Jack G. Admire
Ellen W. McDonnell
Karl A. Spitzer
Jennifer Sammons

William H. Allen
Gary Saslaw
Ellen W. Spitzer
Marilyn A. West
James H. Catlin, Jr.

Distribution of Handle
Public Pool
Total for State
Total for Track/Fronton

<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
\$ 54,500,696	\$ 3,542,519	\$ 58,043,215
5,806,467	347,980	6,154,447
<u>9,916,676</u>	<u>688,183</u>	<u>10,604,859</u>

Grand Total Handle

\$ 70,223,839 \$ 4,578,682 \$ 74,802,521

Other State Income - Admission Tax

\$ 61,196 \$ 0 \$ 61,196

Average Handle Per On-Track Performance: \$271,135
Average Wager Per Capita-Based on On-Track Admissions: \$154
Total On-Track Attendance: 456,713
Average Paid On-Track Attendance Per Performance: 1,763

Total Purses Paid 1994 - 1995 Season: \$3,401,273
Seating Capacity: 6,524 - Parking: 3,730 Spaces
Track: Length 1485'/Stretch 352'/Width 19'
Equipment: AmTote

Major Stakes Races:

Florida/World Challenge \$125,000
Irish American \$125,000
Biscayne Marathon Open \$50,000
U.S. Marathon \$50,000
Biscayne Juvenile Stakes \$5,000

BISCAYNE KENNEL CLUB, INC.
 320 N.W. 115th Street
 Miami Shores, Florida 33168

Greyhound Track - Miami Shores, Florida
 (Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bayard Raceways, Inc.	9	\$ 35,723
Bonita-Ft. Myers Greyhound Track	202	2,434,295
Daytona Beach Kennel Club, Inc.	167	1,044,416
Ft. Pierce Jai Alai	24	71,361
Investment Corp. of Palm Beach	1	9,653
Jacksonville Kennel Club, Inc.	9	143,035
Orange Park Kennel Club, Inc.	33	410,754
Seminole Racing, Inc.	7	33,919
Sports Palace, Inc.	<u>73</u>	<u>395,526</u>
	<u>525</u>	<u>\$ 4,578,682</u>

INVESTMENT CORP. OF PALM BEACH

d/b/a Palm Beach Kennel Club
 1111 North Congress Avenue
 West Palm Beach, Florida 33409

Greyhound Track - West Palm Beach, Florida
 283 Racing Days - July 1, 1994 to June 30, 1995 - 432 Performances

OFFICERS

Patrick J. Rooney, President
 John J. Rooney, Vice President
 Daniel M. Rooney, Treasurer

Timothy J. Rooney, Vice President
 Arthur J. Rooney, Jr., Secretary
 Arthur J. Laughlin, Assistant Treasurer/Secretary

DIRECTORS

John J. Rooney
 Daniel M. Rooney
 Patrick J. Rooney

Arthur J. Rooney, Jr.
 Timothy J. Rooney

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool			
Total for State	\$ 60,422,075	\$ 22,568,974	\$ 82,991,049
Total for Track/Fronton	6,572,130	2,207,701	8,779,831
	<u>10,504,783</u>	<u>4,272,024</u>	<u>14,776,807</u>
Grand Total Handle	<u>\$ 77,498,988</u>	<u>\$ 29,048,699</u>	<u>\$ 106,547,687</u>
Other State Income - Admission Tax	<u>\$ 101,669</u>	<u>\$ 0</u>	<u>\$ 101,669</u>

Average Handle Per On-Track Performance: \$179,396
 Average Wager Per Capita-Based on On-Track Admissions: \$84
 Total On-Track Attendance: 926,778
 Average Paid On-Track Attendance Per Performance: 2,145

Total Purses Paid 1994 - 1995 Season: \$4,625,469
 Seating Capacity: 4,100 - Parking: 3,400 Spaces
 Track: Length 1320'/Stretch 350'/Width 20'
 Equipment: Autotote

Major Stakes Races:

Coors Light Silver Bullet	
Invitational	\$25,000
Arthur J. Rooney St. Patrick's	
Invitational	\$25,000
Fall Futurity	\$25,000
Royal Palm Classic	\$25,000
Puppy Stakes	\$25,000
James W. Paul Derby	\$25,000
Matinee Idol	\$15,000
Pat C-Rendezvous Challenge	\$15,000
Countdown Classic	\$10,000
Sunshine State Classic	\$10,000
Bud Light Irondog Triathlon	\$5,000

INVESTMENT CORP. OF PALM BEACH
d/b/a Palm Beach Kennel Club
1111 North Congress Avenue
West Palm Beach, Florida 33409

Greyhound Track - West Palm Beach, Florida
(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	329	\$ 3,420,770
Bayard Raceways, Inc.	355	1,752,639
Biscayne Kennel Club, Inc.	1	13,907
Daytona Beach Kennel Club, Inc.	1	1,007
Ft. Pierce Jai Alai	427	3,629,518
Jacksonville Kennel Club, Inc.	354	5,817,625
Ocala Jai Alai	124	750,101
Orange Park Kennel Club, Inc.	432	5,767,782
Palm Beach Jai Alai	163	1,867,571
St. Petersburg Kennel Club, Inc.	407	5,562,688
Sanford-Orlando Kennel Club, Inc.	1	1,169
Sarasota Kennel Club, Inc.	27	257,972
Seminole Racing, Inc.	13	88,574
Sports Palace, Inc.	13	111,390
Washington County Kennel Club, Inc.	2	5,986
	<u>2,649</u>	<u>\$ 29,048,699</u>

INVESTMENT CORP. OF SOUTH FLORIDA

d/b/a Hollywood Greyhound Track

P.O. Box 2007

Hollywood, Florida 33022

Greyhound Track - Hollywood, Florida

117 Racing Days - December 26, 1994 to April 26, 1995 - 166 Performances

OFFICERS

Bernard Hartman, President

Joseph Lipson, Treasurer

Herbert Tyner, Vice President/Secretary

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 46,019,887	\$ 3,001,021	\$ 49,020,908
Total for State	4,970,547	300,623	5,271,170
Total for Track/Fronton	<u>9,322,794</u>	<u>653,919</u>	<u>9,976,713</u>
Grand Total Handle	<u>\$ 60,313,228</u>	<u>\$ 3,955,563</u>	<u>\$ 64,268,791</u>
Other State Income - Admission Tax	<u>\$ 62,154</u>	<u>\$ 0</u>	<u>\$ 62,154</u>

Average Handle Per On-Track Performance: \$363,333

Average Wager Per Capita-Based on On-Track Admissions: \$134

Total On-Track Attendance: 450,486

Average Paid On-Track Attendance Per Performance: 2,714

Total Purses Paid 1994 - 1995 Season: \$2,294,420

Seating Capacity: 9,000 - Parking: 5,000 Spaces

Track: Length 1372'/Stretch 300'/Width 22'

Equipment: Autotote

Major Stakes Races:

World Classic	\$125,000
Hollywoodian	\$ 45,000
Futurity	\$ 20,000
Invitational	\$ 15,000
Floridian	\$ 15,000

INVESTMENT CORP. OF SOUTH FLORIDA
d/b/a Hollywood Greyhound Track
P.O. Box 2007
Hollywood, Florida 33022

Greyhound Track - Hollywood, Florida
(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	1	\$ 1,154
Bayard Raceways, Inc.	1	626
Bonita-Ft. Myers Greyhound Track	148	2,305,320
Daytona Beach Kennel Club, Inc.	134	1,021,080
Ft. Pierce Jai Alai	1	1,053
Jacksonville Kennel Club, Inc.	1	2,191
Orange Park Kennel Club, Inc.	1	2,617
Investment Corp. of Palm Beach	1	21,765
Palm Beach Jai Alai	1	93
St. Petersburg Kennel Club, Inc.	1	1,958
Sports Palace, Inc.	<u>85</u>	<u>597,706</u>
	<u>375</u>	<u>\$ 3,955,563</u>

JACKSONVILLE KENNEL CLUB, INC.

P.O. Box 54249

Jacksonville, Florida 32245-4249

Greyhound Track - Jacksonville, Florida

54 Racing Days - July 1, 1994 to September 5, 1994 - 71 Performances

61 Racing Days - April 19, 1995 to June 30, 1995 - 82 Performances

OFFICERS

Charles W. Bidwill, Jr., Chairman/Secretary/Treasurer
 Howard I. Korman, President
 John C. Howell, Assistant Treasurer

William H. Johnston, Jr., Vice President
 Robert J. Pitocchelli, Vice President/Asst. Secretary

DIRECTORS

Charles W. Bidwill, Jr.
 William R. Burnett
 Robert J. Pitocchelli
 Charles W. Bidwill, III
 Mary P. Pitocchelli

William H. Johnston, Jr.
 Lucile Patton
 Howard I. Korman
 John A. Johnston
 John C. Howell

Distribution of Handle
 Public Pool
 Total for State
 Total for Track/Fronton

<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
\$ 15,851,955	\$ 23,237,050	\$ 39,089,005
1,779,738	2,304,412	4,084,150
<u>3,039,583</u>	<u>4,779,744</u>	<u>7,819,327</u>

Grand Total Handle

<u>\$ 20,671,276</u>	<u>\$ 30,321,206</u>	<u>\$ 50,992,482</u>
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Other State Income - Admission Tax

<u>\$ 22,531</u>	<u>\$ 0</u>	<u>\$ 22,531</u>
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Average Handle Per On-Track Performance: \$135,106
 Average Wager Per Capita-Based on On-Track Admissions: \$92
 Total On-Track Attendance: 225,309
 Average Paid On-Track Attendance Per Performance: 1,473

Total Purses Paid 1994 - 1995 Season: \$1,757,078
 Seating Capacity: 4,000 - Parking: 2,400 Spaces
 Track: Length 1320'/Stretch 586'/Width 20'
 Equipment: AmTote

Major Stakes Races:
 Mayor's Cup \$50,000
 Jacksonville Juvenile \$15,000

JACKSONVILLE KENNEL CLUB, INC.

P.O. Box 54249

Jacksonville, Florida 32245-4249

Greyhound Track - Jacksonville, Florida

(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	134	\$ 2,533,932
Bayard Raceways, Inc.	153	3,598,942
Bonita-Ft. Myers Greyhound Track	45	377,106
Daytona Beach Kennel Club, Inc.	152	1,905,230
Ft. Pierce Jai Alai	152	890,220
Investment Corp. of Palm Beach	153	4,294,642
Ocala Jai Alai	151	2,092,387
Orange Park Kennel Club, Inc.	153	6,003,815
St. Petersburg Kennel Club, Inc.	153	3,163,837
Sanford-Orlando Kennel Club, Inc.	14	195,619
Sarasota Kennel Club, Inc.	134	2,218,889
Seminole Racing, Inc.	75	1,107,836
Sports Palace, Inc.	153	1,378,458
Washington County Kennel Club, Inc.	73	560,293
	<u>1,695</u>	<u>\$ 30,321,206</u>

JEFFERSON COUNTY KENNEL CLUB, INC.

P.O. Box 400
Monticello, Florida 32345

Greyhound Track - Monticello, Florida
141 Racing Days - July 1, 1994 to December 17, 1994 - 163 Performances
149 Racing Days - January 9, 1995 to June 30, 1995 - 173 Performances

OFFICERS

Nathaniel W. Polak, Chairman of the Board
Steve Andris, President/Secretary/Treasurer

Charles R. Hart, Vice President

DIRECTORS

Nathaniel Polak
Charles R. Hart

W. C. Hawkins
Steve Andris

Distribution of Handle
Public Pool
Total for State
Total for Track/Fronton

On-Track
\$ 13,135,104
1,771,741
3,375,804

Grand Total Handle

\$ 18,282,649

Other State Income - Admission Tax

\$ 20,163

Average Handle Per On-Track Performance: \$54,413
Average Wager Per Capita-Based on On-Track Admissions: \$109
Total On-Track Attendance: 168,025
Average Paid On-Track Attendance Per Performance: 500

Total Purses Paid 1994 - 1995 Season: \$ 847,846
Seating Capacity: 2,000 - Parking: 1,400 Spaces
Track: Length 1426'/Stretch 361'/Width 20'
Equipment: AmTote

Major Stakes Races:
J.C.K.C. Jefferson Classic
J.C.K.C. Juvenile Stake
J.C.K.C. Derby

ORANGE PARK KENNEL CLUB, INC.

P.O. Box 54249

Jacksonville, Florida 32245-4249

Greyhound Track - Jacksonville, Florida

114 Racing Days - November 30, 1994 to April 17, 1995 - 150 Performances

OFFICERS

Charles W. Bidwill, Jr. Chairman/Secretary/Treasurer
Howard I. Korman, President
John C. Howell, Assistant Treasurer

William H. Johnston, Jr., Vice President
Robert J. Pitocchelli, Vice President/ Asst. Secretary

DIRECTORS

Charles W. Bidwill, Jr.
William R. Burnett
Robert J. Pitocchelli
Charles W. Bidwill, III
Mary P. Pitocchelli

William H. Johnston, Jr.
Lucile Patton
Howard I. Korman
John A. Johnston
John C. Howell

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool			
Total for State	\$ 12,858,895	\$ 25,491,447	\$ 38,350,342
Total for Track/Fronton	1,477,032	2,528,140	4,005,172
	<u>2,424,649</u>	<u>5,245,413</u>	<u>7,670,062</u>
Grand Total Handle	<u>\$ 16,760,576</u>	<u>\$ 33,265,000</u>	<u>\$ 50,025,576</u>
Other State Income - Admission Tax	<u>\$ 18,022</u>	<u>\$ 0</u>	<u>\$ 18,022</u>

Average Handle Per On-Track Performance: \$111,737
Average Wager Per Capita-Based on On-Track Admissions: \$93
Total On-Track Attendance: 180,221
Average Paid On-Track Attendance Per Performance: 1,201

Total Purses Paid 1994 - 1995 Season: \$1,808,449
Seating Capacity: 3,500 - Parking: 2,100 Spaces
Track: Length 1320'/Stretch 577'/Width 20'
Equipment: AmTote

Major Stakes Races:
Orange Park Derby \$ 25,000
Orange Park Puppy Stakes \$ 15,000
March Madness Kennel
Championship \$ 15,000

ORANGE PARK KENNEL CLUB, INC.

P.O. Box 54249

Jacksonville, Florida 32245-4249

Greyhound Track - Jacksonville, Florida

(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	129	\$ 2,004,487
Bayard Raceways, Inc.	150	3,613,026
Daytona Beach Kennel Club, Inc.	147	1,745,323
Ft. Pierce Jai Alai	150	975,417
Investment Corp. of Palm Beach	149	3,719,740
Jacksonville Kennel Club, Inc.	150	9,602,467
Ocala Jai Alai	149	1,855,131
Palm Beach Jai Alai	57	306,707
St. Petersburg Kennel Club, Inc.	147	3,448,482
Sanford-Orlando Kennel Club, Inc.	131	1,971,151
Sarasota Kennel Club, Inc.	129	1,757,247
Sports Palace, Inc.	70	507,597
Tampa Jai Alai	1	18,539
Washington County Kennel Club, Inc.	127	1,739,686
	<u>1,686</u>	<u>\$ 33,265,000</u>

PENSACOLA GREYHOUND TRACK, INC.

951 Dogtrack Road

Pensacola, Florida 32506-8236

Greyhound Track - Pensacola, Florida

282 Racing Days - July 1, 1994 to June 30, 1995 - 333 Performances

OFFICERS

Aldon L. Smith, Sr., President/Treasurer

Joseph H. Wilson, Jr., Vice President/Secretary

DIRECTORS

Aldon L. Smith, Sr.
Joseph H. Wilson, Jr.
Sara H. Martin

H. Joseph Morrison
Herman Maisel

Distribution of Handle
Public Pool
Total for State
Total for Track/Fronton

Grand Total Handle

Other State Income - Admission Tax

Average Handle Per On-Track Performance: \$63,926
Average Wager Per Capita-Based on On-Track Admissions: \$79
Total On-Track Attendance: 267,923
Average Paid On-Track Attendance Per Performance: 805

Total Purses Paid 1994 - 1995 Season: \$946,226
Seating Capacity: 2,000 - Parking: 2,500 Spaces
Track: Length 1320'/Stretch 546'/Width 23'
Equipment: AmTote

On-Track

\$ 15,755,119
2,037,124
3,495,083

\$ 21,287,326

\$ 39,025

ST. PETERSBURG KENNEL CLUB, INC.

d/b/a Derby Lane
10490 Gandy Boulevard
St. Petersburg, Florida 33702

Greyhound Track - St. Petersburg, Florida
150 Racing Days - January 2, 1995 to June 30, 1995 - 222 Performances

OFFICERS

A. V. Weaver, Jr., President/Chairman
Stephen P. Hlas, Secretary/Treasurer
Leah R. Cutting, Assistant Secretary/Treasurer

Vey O. Weaver, Vice President
Richard B. Winning, Vice President

DIRECTORS

Patricia C. Baynard
Harry M. Piper
Mary M. Winning
Frances W. Nohren

Glenn E. Loughridge
A. V. Weaver, Jr.
Lynn Andrews

Distribution of Handle

Public Pool
Total for State
Total for Track/Fronton

<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
\$ 46,041,570	\$ 37,122,682	\$ 83,164,252
4,940,598	3,665,152	8,605,750
<u>8,627,304</u>	<u>7,437,854</u>	<u>16,065,158</u>

Grand Total Handle

\$ 59,609,472 \$ 48,225,688 \$ 107,835,160

Other State Income - Admission Tax

\$ 84,779 \$ 0 \$ 84,779

Average Handle Per On-Track Performance: \$268,511
Average Wager Per Capita-Based on On-Track Admissions: \$97
Total On-Track Attendance: 613,999
Average Paid On-Track Attendance Per Performance: 2,766

Total Purses Paid 1994 - 1995 Season: \$3,949,021
Seating Capacity: 8,300 - Parking: 5,250 Spaces
Track: Length 1320'/Stretch 458'/Width 21'
Equipment: Autotote

Major Stakes Races:

Distance Classics	\$ 80,000
Sprint Classic	\$ 64,000
St. Petersburg Derby	\$ 30,000
Gold Trophy Juvenile	\$ 20,000
Consolation Derby	\$ 10,000
Matinee Idol	\$ 10,000
King and Queen	\$ 8,000
Festival Stakes	\$ 8,000

ST. PETERSBURG KENNEL CLUB, INC.

10490 Gandy Boulevard
St. Petersburg, Florida 33702

Greyhound Track - St. Petersburg, Florida
(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	222	\$ 15,281,851
Bayard Raceways, Inc.	172	843,455
Daytona Beach Kennel Club, Inc.	221	2,213,230
Ft. Pierce Jai Alai	195	823,626
Investment Corporation of Palm Beach	196	3,848,764
Jacksonville Kennel Club, Inc.	171	2,963,300
Ocala Jai Alai	192	1,312,988
Orange Park Kennel Club, Inc.	211	3,062,017
Palm Beach Jai Alai	36	126,845
Sanford-Orlando Kennel Club, Inc.	146	3,275,592
Sarasota Kennel Club, Inc.	222	8,084,473
Seminole Racing, Inc.	75	1,447,544
Sports Palace, Inc.	42	281,514
Tampa Bay Downs, Inc.	25	437,434
Tampa Jai Alai, Inc.	214	3,442,341
Washington County Kennel Club, Inc.	63	780,714
	<u>2,403</u>	<u>\$ 48,225,688</u>

SANFORD ORLANDO KENNEL CLUB, INC.

301 Dogtrack Road
Longwood, Florida 32752

Greyhound Track - Longwood, Florida
152 Racing Days - November 1, 1994 to May 2, 1995 - 232 Performances

OFFICERS

Jerry Collins, Chairman of the Board
Jack G. Collins, Sr., Vice President/Secretary
Frederick J. Conway, Assistant Secretary/Treasurer

Dane N. Towell, President
Catherine M. Kelly, Exec. Vice President/Treasurer

DIRECTORS

Catherine C. Hagen

Margaret C. Murphy

	<u>On-Track</u>
Distribution of Handle	
Public Pool	
Total for State	\$ 18,573,681
Total for Track/Fronton	2,130,518
	<u>3,206,184</u>
Grand Total Handle	<u>\$ 23,910,383</u>
Other State Income - Admission Tax	<u>\$ 28,439</u>

Average Handle Per On-Track Performance: \$103,062
Average Wager Per Capita-Based on On-Track Admissions: \$92
Total On-Track Attendance: 259,265
Average Paid On-Track Attendance Per Performance: 1,118

Total Purses Paid 1994 - 1995 Season: \$1,308,121
Seating Capacity: 4,000 - Parking: 2,500 Spaces
Track: Length 1320'/Stretch 322'/Width 18'
Equipment: Autotote

Major Stakes Races:
 Central Florida Derby \$16,242
 Young Champion Stake \$ 1,960
 All Distance Medley \$ 2,000

SARASOTA KENNEL CLUB, INC.
 5400 Bradenton Road
 Sarasota, Florida 34234-2999

Greyhound Track - Sarasota, Florida
 76 Racing Days - January 13, 1995 to April 15, 1995 - 128 Performances

OFFICERS

Jerry Collins, Chairman of the Board

Jack Collins, Sr., President

DIRECTORS

Jack Collins, Sr.
 Jerry Collins

Jack Collins, Jr.
 Richard E. Nelson

On-Track

Distribution of Handle	
Public Pool	\$ 10,404,995
Total for State	1,205,543
Total for Track/Fronton	<u>1,770,724</u>
 Grand Total Handle	 \$ <u>13,381,262</u>
 Other State Income - Admission Tax	 \$ <u>19,743</u>

Average Handle Per On-Track Performance: \$104,541
 Average Wager Per Capita-Based on On-Track Admissions: \$74
 Total On-Track Attendance: 181,145
 Average Paid On-Track Attendance Per Performance: 1,415

Total Purses Paid 1994 - 1995 Season: \$722,433
 Seating Capacity: 3,500 - Parking: 5,000 Spaces
 Track: Length 1320'/Stretch 330'/Width 22'
 Equipment: Autotote

Major Stakes Races:
 Sarasota Derby \$ 8,612
 Sapling Stakes \$ 2,902

SEMINOLE RACING, INC.
d/b/a Seminole Greyhound Park
2000 Seminola Boulevard
Casselberry, Florida 32707-3799

Greyhound Track - Casselberry, Florida
103 Racing Days - July 1, 1994 to October 31, 1994 - 153 Performances
49 Racing Days - May 3, 1995 to June 30, 1995 - 71 Performances

OFFICERS

Patrick T. Biddix, President
Diane C. Spears, Secretary

Ronald Sultemeier, Vice President

DIRECTORS

Ronald Sultemeier
Patrick T. Biddix

William J. Bissett

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 14,630,058	\$ 343,224	\$ 14,973,282
Total for State	1,783,885	34,863	1,818,748
Total for Track/Fronton	<u>3,064,495</u>	<u>80,642</u>	<u>3,145,137</u>
 Grand Total Handle	 \$ <u>19,478,438</u>	 \$ <u>458,729</u>	 \$ <u>19,937,167</u>
 Other State Income - Admission Tax	 \$ <u>24,095</u>	 \$ <u>0</u>	 \$ <u>24,095</u>

Average Handle Per On-Track Performance: \$86,957
Average Wager Per Capita-Based on On-Track Admissions: \$97
Total On-Track Attendance: 201,107
Average Paid On-Track Attendance Per Performance: 898

Total Purses Paid 1994 - 1995 Season: \$818,735
Seating Capacity: 4,000 - Parking: 2,000 Spaces
Track: Length 1355'/Stretch 673'/Width 23'
Equipment: AmTote

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Sports Palace, Inc.	<u>71</u>	\$ <u>458,729</u>
	<u>71</u>	\$ <u>458,729</u>

SEMINOLE RACING, INC.
d/b/a Daytona Beach Kennel Club
P.O. Box 11470
Daytona Beach, Florida 32120

Greyhound Track - Daytona Beach, Florida
305 Racing Days - July 1, 1994 to June 30, 1995 - 452 Performances

OFFICERS

Harry J. Olsen, President
Ronald Sultemeier, Vice President

Janice R. Trybus, Secretary
David J.G. Chambers, Treasurer

DIRECTORS

Harry J. Olsen
Ronald Sultemeier

David J.G. Chambers
Janice R. Trybus

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 29,984,628	\$ 3,037,733	\$ 33,022,361
Total for State	3,658,295	308,523	3,966,818
Total for Track/Fronton	6,474,223	713,257	7,187,480
 Grand Total Handle	 \$ 40,117,146	 \$ 4,059,513	 \$ 44,176,659
 Other State Income - Admission Tax	 \$ 69,859	 \$ 0	 \$ 69,859

Average Handle Per On-Track Performance: \$88,755
Average Wager Per Capita-Based on On-Track Admissions: \$69
Total On-Track Attendance: 582,160
Average Paid On-Track Attendance Per Performance: 1,288

Total Purses Paid 1994 - 1995 Season: \$2,297,785
Seating Capacity: 3,100 - Parking: 2,000 Spaces
Track: Length 1320'/Stretch 367'/Width 22'
Equipment: AmTote

Summary of Intertrack Guest(s)

Guest	Number of Broadcasts	Handle
Sports Palace, Inc.	326	\$ 4,059,513
	326	\$ 4,059,513

SOUTHWEST FLORIDA ENTERPRISES, INC.

d/b/a Bonita-Ft. Myers Greyhound Track

10601 Bonita Beach Road, S.W.

Bonita Springs, Florida 33923-5620

Greyhound Track - Bonita Springs, Florida

305 Racing Days - July 1, 1994 to June 30, 1995 - 433 Performances

OFFICERS

Fred Havenick, President

Florence Hecht, Vice President

DIRECTORS

Fred Havenick

Pete Wedeles

Distribution of Handle

On-Track

Public Pool

\$ 38,919,082

Total for State

4,452,765

Total for Track/Fronton

6,792,802

Grand Total Handle

\$ 50,164,649

Other State Income - Admission Tax

\$ 80,952

Average Handle Per On-Track Performance: \$115,854

Average Wager Per Capita-Based on On-Track Admissions: \$86

Total On-Track Attendance: 580,746

Average Paid On-Track Attendance Per Performance: 1,341

Total Purses Paid 1994 - 1995 Season: \$2,292,887

Seating Capacity: 3,500 - Parking: 2,700 Spaces

Track: Length 1320'/Stretch 269'/Width 18'

Equipment: AmTote

Major Stakes Races:

Naples Ft. Myers Derby \$ 33,000

Marathon Championship \$ 20,500

Gulf Coast Sprint Championship \$ 16,500

Firecracker Sprint Championship \$ 2,050

SPORTS PALACE, INC.
d/b/a Melbourne Greyhound
1100 North Wickham Road
Melbourne, FL 32935-8941

Greyhound Track - Melbourne, Florida
81 Racing Days - December 30, 1994 to April 8, 1995 - 105 Performances

OFFICERS

Patrick T. Biddix, President/Treasurer
Diane Spears, Secretary

Ronald Sultemeier, Vice President

DIRECTORS

Patrick T. Biddix
Ronald Sultemeier

William Bissett

Distribution of Handle
Public Pool
Total for State
Total for Track/Fronton

On-Track
\$ 3,818,710
521,559
772,018

Grand Total Handle

\$ 5,112,287

Other State Income - Admission Tax

\$ 9,975

Average Handle Per On-Track Performance: \$48,688
Average Wager Per Capita-Based on On-Track Admissions: \$61
Total On-Track Attendance: 83,128
Average Paid On-Track Attendance Per Performance: 792

Total Purses Paid 1994 - 1995 Season: \$247,417
Seating Capacity: 2,150 - Parking: 1,375 Spaces
Track: Length 1320'/Stretch 202'/Width 22'
Equipment: AmTote

WASHINGTON COUNTY KENNEL CLUB, INC.

d/b/a Ebro Greyhound Track
6558 Dog Track Road (Highway 79 & 20)
Ebro, Florida 32437

Greyhound Track - Ebro, Florida
76 Racing Days - July 1, 1994 to October 1, 1994 - 98 Performances
91 Racing Days - March 2, 1995 to June 30, 1995 - 124 Performances

OFFICERS

Luther F. Hess, President
John M. Hater, Vice President
Linda M. Bradley, Treasurer
Harry L. Hess, Assistant Secretary
Roxann Laca, Assistant Treasurer

Robert E. Hater III, Vice President
Craig Stevens, Assistant Treasurer
Stockton R. Hess, Secretary
Paul Dervaes, Vice President

DIRECTORS

John M. Hater
Robert E. Hater III
Stockton R. Hess
Luther F. Hess
Roxann Laca

Paul Dervaes
Linda M. Bradley
Harry L. Hess
Craig Stevens

	<u>On-Track</u>
Distribution of Handle	
Public Pool	
Total for State	\$ 9,044,772
Total for Track/Fronton	1,271,300
	<u>2,658,038</u>
Grand Total Handle	<u>\$ 12,974,110</u>
Other State Income - Admission Tax	<u>\$ 21,983</u>

Average Handle Per On-Track Performance: \$58,442
Average Wager Per Capita-Based on On-Track Admissions: \$70
Total On-Track Attendance: 184,081
Average Paid On-Track Attendance Per Performance: 829

Total Purses Paid 1994 - 1995 Season: \$579,728
Seating Capacity: 3,000 - Parking: 750 Spaces
Track: Length 1320'/Stretch 330'/Width 20'
Equipment: Autofote

Major Stakes Races:
Ebro Juvenile Stakes \$11,000
Ebro Derby \$ 5,000

WEST FLAGLER ASSOCIATES, LTD.

d/b/a Flagler Greyhound Track

401 N.W. 38th Court

Miami, Florida 33126

Greyhound Track - Miami, Florida

52 Racing Days - September 4, 1994 to October 30, 1994 - 72 Performances

OFFICERS

Barbara Havenick, General Partner
Florence Hecht, General Partner

Isabelle Amdur, General Partner

DIRECTORS

Fred Havenick
Neal O. Amdur
Florence Hecht

Barbara Havenick
Isabelle Amdur

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 13,487,569	\$ 1,202,383	\$ 14,689,952
Total for State	1,435,551	117,524	1,553,075
Total for Track/Fronton	<u>2,418,598</u>	<u>226,462</u>	<u>2,645,060</u>
 Grand Total Handle	 <u>\$ 17,341,718</u>	 <u>\$ 1,546,369</u>	 <u>\$ 18,888,087</u>
 Other State Income - Admission Tax	 <u>\$ 15,843</u>	 <u>\$ 0</u>	 <u>\$ 15,843</u>

Average Handle Per On-Track Performance: \$240,857
Average Wager Per Capita-Based on On-Track Admissions: \$155
Total On-Track Attendance: 111,736
Average Paid On-Track Attendance Per Performance: 1,552

Total Purses Paid 1994 - 1995 Season: \$886,771
Seating Capacity: 9,000 - Parking: 4,000 Spaces
Track: Length 1320'/Stretch 522'/Width 21'
Equipment: AmTote

Major Stakes Races:

Flagler International Classic	\$100,000
Tom Benner Super Marathon	\$ 60,000
Hecht Marathon	\$ 30,000
Flagler Series	\$ 20,000

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bonita-Ft. Myers Greyhound Track	51	\$ 839,339
Daytona Beach Kennel Club, Inc.	54	361,047
Sports Palace, Inc.	<u>57</u>	<u>345,983</u>
	<u>162</u>	<u>\$ 1,546,369</u>

**DANIA JAI ALAI DIVISION
OF THE ARAGON GROUP, INC.**
301 East Dania Beach Boulevard
Dania, Florida 33004

Jai Alai - Dania, Florida
47 Playing Days - July 1, 1994 to September 4, 1994 - 75 Performances
196 Playing Days - September 27, 1994 to June 29, 1995 - 308 Performances

OFFICERS

S.F. Snyder, President
O.P. Bell, Senior Vice President/Secretary

D.R. Knox, Vice President/General Manager
C. E. Morris, Jr., Assistant Secretary

DIRECTORS

S.F. Snyder
P. LeBoutillier, Jr.

R. Hubsch

Distribution of Handle
Public Pool
Total for State
Total for Track/Fronton

<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
\$ 36,122,605	\$ 1,058,056	\$ 37,180,661
2,350,126	45,251	2,395,377
<u>8,363,919</u>	<u>267,946</u>	<u>8,631,865</u>

Grand Total Handle

<u>\$ 46,836,650</u>	<u>\$ 1,371,253</u>	<u>\$ 48,207,903</u>
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Other State Income - Admission Tax

<u>\$ 67,973</u>	<u>\$ 0</u>	<u>\$ 67,973</u>
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Average Handle Per On-Track Performance: \$122,289
Average Wager Per Capita-Based on On-Track Admissions: \$79
Total On-Track Attendance: 589,837
Average Paid On-Track Attendance Per Performance: 1,540

Players' Compensation 1994 - 1995 Season: \$2,438,597
Seating Capacity: 5,400 - Parking: 2,700 Spaces
Court: Overhead 45'/Length 178'/Width 50'
Equipment: AmTote

Tournaments:
Florida Tournament of Champions \$ 150,000

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bonita-Ft. Myers Greyhound Track	49	\$ 55,425
Daytona Kennel Club, Inc.	64	182,464
Florida Jai Alai	59	254,268
Ft. Pierce Jai Alai	22	80,136
Investment Corp. of Palm Beach	58	540,866
Jacksonville Kennel Club, Inc.	7	18,088
Orange Park Kennel Club, Inc.	33	108,376
Sports Palace, Inc.	<u>70</u>	<u>131,630</u>
	<u>362</u>	<u>\$ 1,371,253</u>

FLORIDA JAI ALAI, INC.

Post Office Box 300107

Fern Park, Florida 32730

Jai Alai - Fern Park, Florida

264 Playing Days - July 1, 1994 to June 30, 1995 - 367 Performances

OFFICERS

Hort A. Soper, President
Roberta P. Stockham, Secretary

Elizabeth A. Calder, Vice President

DIRECTORS

William Modahl
Elizabeth A. Calder

Hort A. Soper

Distribution of Handle

Public Pool

Total for State

Total for Track/Fronton

On-Track

\$ 20,197,569

1,285,685

4,872,503

Grand Total Handle

\$ 26,355,757

Other State Income - Admission Tax

\$ 34,092

Average Handle Per On-Track Performance: \$71,814

Average Wager Per Capita-Based on On-Track Admissions: \$71

Total On-Track Attendance: 370,215

Average Paid On-Track Attendance Per Performance: 1,009

Players' Compensation 1994 - 1995 Season: \$1,392,650

Seating Capacity: 2,653 - Parking: 1,500 Spaces

Court: Overhead 48'/Length 180'/Width 50'

Equipment: Autotote

FLORIDA GAMING CORPORATION

d/b/a Fort Pierce Jai Alai
1750 South Kings Highway
Ft. Pierce, Florida 34945

Jai Alai - Ft. Pierce, Florida

81 Playing Days - January 6, 1995 to April 29, 1995 - 109 Performances

OFFICERS

W. Bennett Collett, Sr., Chief Executive Officer
Robert Hurd, President
Ronald Perella, Vice President

W. Bennett Collett, Jr., Exec. Vice President/General Manager
Timothy Hensley, Exec. Vice President/Chief Financial Officer

DIRECTORS

W. B. Collett, Sr.
Robert Hurd
Dr. George Galloway

Roland Howell
W.B. Collett, Jr.
Gary E. Bowman

Distribution of Handle

Public Pool
Total for State
Total for Track/Fronton

On-Track
\$ 2,965,616
99,293
868,954

Grand Total Handle

\$ 3,933,863

Other State Income - Admission Tax

\$ 12,619

Average Handle Per On-Track Performance: \$36,090
Average Wager Per Capita-Based on On-Track Admissions: \$37
Total On-Track Attendance: 105,162
Average Paid On-Track Attendance Per Performance: 965

Players' Compensation 1994 - 1995 Season: \$476,837
Seating Capacity: 2,340 - Parking: 2,000 Spaces
Court: Overhead 40'/Length 176'/Width 50'
Equipment: Autotote

WJA REALTY LIMITED PARTNERSHIP

d/b/a Miami Jai Alai
3500 N.W. 37th Avenue
Miami, Florida 33142

Jai Alai - Miami, Florida
224 Playing Days - August 17, 1994 to June 30, 1995 - 395 Performances

OFFICERS

Richard P. Donovan, Chief Executive Officer
Rudy Angulo, Controller

H. Paul Rico, Vice President
Daniel J. Licciardi, Vice President/General Manager

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 37,590,433	\$ 17,779,541	\$ 55,369,974
Total for State	2,554,055	911,808	3,465,863
Total for Track/Fronton	<u>9,059,735</u>	<u>4,545,993</u>	<u>13,605,728</u>
 Grand Total Handle	 <u>\$ 49,204,223</u>	 <u>\$ 23,237,342</u>	 <u>\$ 72,441,565</u>
 Other State Income - Admission Tax	 <u>\$ 72,068</u>	 <u>\$ 0</u>	 <u>\$ 72,068</u>

Average Handle Per On-Track Performance: \$124,568
Average Wager Per Capita-Based on On-Track Admissions: \$93
Total On-Track Attendance: 531,273
Average Paid On-Track Attendance Per Performance: 1,345

Players' Compensation 1994 - 1995 Season: \$1,659,000
Seating Capacity: 4,389 - Parking: 2,200 Spaces
Court: Overhead 40'/Length 176'/Width 45'
Equipment: Autotote

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bayard Raceways, Inc.	312	\$ 493,810
Bonita-Ft. Myers Greyhound Track	74	109,971
Daytona Kennel Club, Inc.	351	1,259,854
Florida Jai Alai	359	2,894,250
Ft. Pierce Jai Alai	389	2,931,072
Investment Corp. of Palm Beach	385	3,834,340
Jacksonville Kennel Club, Inc.	313	1,408,296
Ocala Jai Alai	383	2,352,276
Orange Park Kennel Club, Inc.	391	1,928,128
Palm Beach Jai Alai	85	468,865
St. Petersburg Kennel Club, Inc.	371	1,450,596
Sports Palace, Inc.	389	1,924,934
Tampa Bay Downs	25	77,804
Tampa Jai Alai	<u>355</u>	<u>2,103,146</u>
	<u>4,182</u>	<u>\$ 23,237,342</u>

WJA REALTY LIMITED PARTNERSHIP

d/b/a Ocala Jai Alai

P.O. Box 548

Orange Lake, Florida 32681

Jai Alai - Orange Lake, Florida

50 Playing Days - July 1, 1994 to August 27, 1994 - 67 Performances

30 Playing Days - May 26, 1995 to June 30, 1995 - 41 Performances

OFFICERS

Richard P. Donovan, President

Giles L. Ellis, Vice President/General Manager

Rudy Angulo, Controller

	<u>On-Track</u>
Distribution of Handle	
Public Pool	
Total for State	\$ 1,455,481
Total for Track/Fronton	50,578
	<u>503,171</u>
Grand Total Handle	
	<u>\$ 2,009,230</u>
Other State Income - Admission Tax	
	<u>\$ 8,116</u>

Average Handle Per On-Track Performance: \$18,604

Average Wager Per Capita-Based on On-Track Admissions: \$30

Total On-Track Attendance: 67,636

Average Paid On-Track Attendance Per Performance: 626

Players' Compensation 1994 - 1995 Season: \$387,000

Seating Capacity: 1,774 - Parking: 1,100 Spaces

Court: Overhead 40'/Length 176'/Width 40'

Equipment: Autotote

SUMMER JAI ALAI
 3500 N.W. 37th Avenue
 Miami, Florida 33142

Jai Alai - Miami, Florida
 33 Playing Days - July 1, 1994 to August 15, 1994 - 48 Performances

OFFICERS

Richard P. Donovan, Chief Executive Officer
 Rudy Angulo, Controller

H. Paul Rico, Vice President
 Daniel J. Licciardi, Vice President/General Manager

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 4,714,682	\$ 1,901,602	\$ 6,616,284
Total for State	334,053	176,453	510,506
Total for Track/Fronton	1,121,922	407,198	1,529,120
 Grand Total Handle	 \$ 6,170,657	 \$ 2,485,253	 \$ 8,655,910
 Other State Income - Admission Tax	 \$ 9,692	 \$ 0	 \$ 9,692

Average Handle Per On-Track Performance: \$128,555
 Average Wager Per Capita-Based on On-Track Admissions: \$90
 Total On-Track Attendance: 68,472
 Average Paid On-Track Attendance Per Performance: 1,427

Players' Compensation 1994 - 1995 Season: \$1,660,000
 Seating Capacity: 4,389 - Parking: 2,200 Spaces
 Court: Overhead 40'/Length 176'/Width 45'
 Equipment: Autotote

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bayard Raceways, Inc.	41	\$ 50,898
Daytona Kennel Club, Inc.	45	174,344
Florida Jai Alai	34	256,780
Ft. Pierce Jai Alai	47	385,826
Investment Corp. of Palm Beach	47	398,998
Jacksonville Kennel Club, Inc.	42	240,734
Ocala Jai Alai	47	270,052
Orange Park Kennel Club, Inc.	46	150,870
St. Petersburg Kennel Club, Inc.	47	178,666
Sports Palace, Inc.	47	195,233
Tampa Jai Alai	47	182,852
	<u>490</u>	<u>\$ 2,485,253</u>

SUMMERSPORT ENTERPRISES, LTD.

301 East Dania Beach Blvd.

Dania, Florida 33004

Jai Alai - Dania, Florida

3 Playing Days - September 22, 1994 to September 24, 1994 - 5 Performances

1 Playing Day - June 30, 1995 - 1 Performance

OFFICERS

The Aragon Group, Inc., General Partner
S.F. Snyder, President
D.R. Knox, Vice President/General Manager

O.P. Bell, Sr. Vice President
C.E. Morris, Jr., Assistant Secretary

DIRECTORS

The Aragon Group, Inc.
R.H. Hubsch

S.F. Snyder
P. LeBoutillier, Jr.

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 561,641	\$ 13,666	\$ 575,307
Total for State	39,762	585	40,347
Total for Track/Fronton	<u>126,634</u>	<u>3,472</u>	<u>130,106</u>
 Grand Total Handle	 <u>\$ 728,037</u>	 <u>\$ 17,723</u>	 <u>\$ 745,760</u>
 Other State Income - Admission Tax	 <u>\$ 1,114</u>	 <u>\$ 0</u>	 <u>\$ 1,114</u>

Average Handle Per On-Track Performance: \$121,340
Average Wager Per Capita-Based on On-Track Admissions: \$78
Total On-Track Attendance: 9,292
Average Paid On-Track Attendance Per Performance: 1,549

Players' Compensation 1994 - 1995 Season: \$ 41,737
Seating Capacity: 5,400 - Parking: 2,700 Spaces
Court: Overhead 45'/Length 178'/Width 50'
Equipment: AmTote

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bonita-Ft. Myers Greyhound Track	1	\$ 1,232
Florida Jai Alai	1	3,471
Investment Corp. of Palm Beach	1	6,507
Sports Palace, Inc.	<u>1</u>	<u>6,513</u>
	<u>4</u>	<u>\$ 17,723</u>

WJA REALTY LIMITED PARTNERSHIP

d/b/a Tampa Jai Alai
5125 South Dale Mabry Highway
Tampa, Florida 33611

Jai Alai - Tampa, Florida
80 Playing Days - July 1, 1994 to October 1, 1994 - 120 Performances
189 Playing Days - November 4, 1994 to June 30, 1995 - 298 Performances

OFFICERS

Richard P. Donovan, President
Rudy Angulo, Controller

Giles L. Ellis, Jr., Vice President/General Manager

	<u>On-Track</u>
Distribution of Handle	
Public Pool	
Total for State	\$ 20,199,030
Total for Track/Fronton	1,481,639
	<u>5,180,652</u>
Grand Total Handle	\$ <u>26,861,321</u>
Other State Income - Admission Tax	\$ <u>46,842</u>

Average Handle Per On-Track Performance: \$64,262
Average Wager Per Capita-Based on On-Track Admissions: \$66
Total On-Track Attendance: 405,179
Average Paid On-Track Attendance Per Performance: 969

Players' Compensation 1994 - 1995 Season: \$2,576,000
Seating Capacity: 3,500 - Parking: 3,300 Spaces
Court: Overhead 40'/Length 176'/Width 51'
Equipment: Autotote

INVESTMENT CORPORATION OF PALM BEACH

d/b/a Palm Beach Jai Alai

1415 West 45th Street

West Palm Beach, Florida 33409-33407

Jai Alai - West Palm Beach, Florida

28 Playing Days - November 23, 1994 to December 31, 1994 - 33 Performances

OFFICERS

John J. Rooney, President
 Patrick J. Rooney, Vice President
 Timothy J. Rooney, Vice President

Arthur J. Rooney, Jr., Secretary
 Daniel M. Rooney, Treasurer
 Arthur J. Laughlin, Assistant Treasurer/Secretary

DIRECTORS

Patrick J. Rooney
 Timothy J. Rooney
 Daniel M. Rooney

John J. Rooney
 Arthur J. Rooney, Jr.

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 1,002,905	\$ 96,837	\$ 1,099,742
Total for State	31,952	8,811	40,763
Total for Track/Fronton	<u>250,648</u>	<u>18,449</u>	<u>269,097</u>
 Grand Total Handle	 <u>\$ 1,285,505</u>	 <u>\$ 124,097</u>	 <u>\$ 1,409,602</u>
 Other State Income - Admission Tax	 <u>\$ 3,211</u>	 <u>\$ 0</u>	 <u>\$ 3,211</u>

Average Handle Per On-Track Performance: \$38,955
 Average Wager Per Capita-Based on On-Track Admissions: \$40
 Total On-Track Attendance: 32,114
 Average Paid On-Track Attendance Per Performance: 973

Players' Compensation 1994 - 1995 Season: \$135,236
 Seating Capacity: 5,144 - Parking: 3,000 Spaces
 Court: Overhead 48'/Length 170'/Width 47'
 Equipment: Autotote

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Investment Corp. of Palm Beach	<u>32</u>	<u>\$ 124,097</u>
	<u>32</u>	<u>\$ 124,097</u>

CALDER RACE COURSE, INC.

21001 N.W. 27th Avenue

Miami, Florida 33056

Thoroughbred Track - Miami, Florida

92 Racing Days - July 1, 1994 to November 5, 1994 - 92 Performances

6 Racing Days - May 25, 1995 to May 30, 1995 - 6 Performances

22 Racing Days - June 1, 1995 to June 30, 1995 - 22 Performances

OFFICERS

Masao Moriya, Chairman of the Board
Michael D. Abes, Treasurer

C. Kenneth Dunn, President
Patrick Mahony, Vice President

DIRECTORS

Masao Moriya
Takemi Nomoto

C. Kenneth Dunn
Tatsuya Higurashi

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 85,315,999	\$ 54,709,292	\$140,025,291
Total for State	2,774,908	2,325,689	5,100,597
Total for Track/Fronton	20,637,787	12,911,882	33,549,669
Total for Breeders' Association	<u>821,628</u>	<u>528,566</u>	<u>1,350,194</u>
Grand Total Handle	<u>\$ 109,550,322</u>	<u>\$ 70,475,429</u>	<u>\$180,025,751</u>
Other State Income - Admission Tax	<u>\$ 150,359</u>	<u>\$ 0</u>	<u>\$ 150,359</u>

Average Handle Per On-Track Performance: \$912,919

Average Wager Per Capita-Based on On-Track Admissions: \$189

Total On-Track Attendance: 579,909

Average Paid On-Track Attendance Per Performance: 4,833

Total Purses Paid 1994- 1995 Season: \$16,238,000

Seating Capacity: 13,500 - Parking: 10,000 Spaces

Track: Length 5,280'/Stretch 990'/Width 65'

Equipment: AmTote

Major Stakes Races:

Florida Stallion Stakes-	
My Dear Girl Division	\$400,000
In Reality Division	\$400,000
Affirmed	\$125,000
Susan's Girl	\$125,000
Calder Budweiser	
Breeders' Cup	\$150,000
Miami Budweiser	
Breeders' Cup	\$150,000

CALDER RACE COURSE, INC.
 21001 N.W. 27th Avenue
 Miami, Florida 33056

Thoroughbred Track - Miami, Florida
 (Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	47	\$ 1,657,703
Bayard Raceways, Inc.	50	642,214
Bonita-Ft. Myers Greyhound Track	99	2,776,096
Daytona Beach Kennel Club, Inc.	119	2,646,476
Florida Jai Alai, Inc.	120	7,164,961
Ft. Pierce Jai Alai	120	2,344,359
Investment Corp. of Palm Beach	119	16,431,744
Jacksonville Kennel Club, Inc.	50	1,187,191
Ocala Breeders' Sales	50	1,811,719
Ocala Jai Alai	118	2,595,417
Orange Park Kennel Club, Inc.	119	2,712,795
Pensacola Greyhound Track, Inc.	50	1,437,078
St. Petersburg Kennel Club, Inc.	120	5,615,631
Sanford-Orlando Kennel Club, Inc.	3	87,792
Sarasota Kennel Club, Inc.	96	3,255,224
Seminole Racing, Inc.	117	1,882,005
Sports Palace, Inc.	120	3,644,887
Tampa Jai Alai	52	510,047
Tampa Bay Downs, Inc.	120	11,589,106
Washington County Kennel Club, Inc.	27	482,984
	<u>1,716</u>	<u>\$ 70,475,429</u>

GULFSTREAM PARK RACING ASSOCIATION, INC.

901 South Federal Highway

Hallandale, Florida 33009

Thoroughbred Track - Hallandale, Florida

61 Racing Days - January 4, 1995 to March 16, 1995 - 61 Performances

OFFICERS

Takeshi Doden, Chairman of the Board
 R. Douglas Donn, President
 Richard Relicke, Vice President

Mark Gunderson, Secretary/Treasurer
 Keith Groebe, Assistant Secretary

DIRECTORS

Takeshi Doden

Kenji Oguni

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 93,900,049	\$ 29,219,256	\$123,119,305
Total for State	3,599,714	1,211,656	4,811,370
Total for Track/Fronton	19,308,014	6,010,561	25,318,575
Total for Breeders' Association	882,679	275,376	1,158,055
Grand Total Handle	\$ 117,690,456	\$ 36,716,849	\$154,407,305
Other State Income - Admission Tax	\$ 147,338	\$ 0	\$ 147,338

Average Handle Per On-Track Performance: \$1,929,352
 Average Wager Per Capita-Based on On-Track Admissions: \$241
 Total On-Track Attendance: 487,982
 Average Paid On-Track Attendance Per Performance: 8,000

Total Purses Paid 1994 - 1995 Season: \$18,400,995
 Seating Capacity: 19,900 - Parking: 15,000 Spaces
 Track: Length 5,280'/Stretch 952'/Width 80'
 Equipment: AmTote

Major Stakes Races:
 Florida Derby \$500,000
 Gulfstream Park Handicap \$500,000

GULFSTREAM PARK RACING ASSOCIATION, INC.

901 South Federal Highway

Hallandale, Florida 33009

Thoroughbred Track - Hallandale, Florida

(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bayard Raceways, Inc.	30	\$ 277,271
Bonita- Ft. Myers Greyhound Track	61	2,933,986
Daytona Kennel Club, Inc.	57	1,565,000
Florida Jai Alai, Inc.	61	3,330,696
Ft. Pierce Jai Alai	61	1,674,274
Investment Corp. of Palm Beach	61	11,813,692
Jacksonville Kennel Club, Inc.	29	452,159
Ocala Breeders' Sales	59	2,333,332
Ocala Jai Alai	61	790,760
Orange Park Kennel Club, Inc.	61	1,791,673
Palm Beach Jai Alai	61	1,907,069
Pensacola Greyhound Track, Inc.	20	727,403
Sanford-Orlando Kennel Club, Inc.	51	1,081,945
Sarasota Kennel Club, Inc.	51	2,618,619
Sports Palace, Inc.	61	1,937,407
Tampa Bay Downs, Inc.	20	1,033,361
Washington County Kennel Club, Inc.	26	448,202
	<u>831</u>	<u>\$ 36,716,849</u>

HIALEAH, INC.
 105 East 21st Street
 Hialeah, Florida 33011

Thoroughbred Track - Hialeah, Florida
 60 Racing Days - March 17, 1995 to May 22, 1995 - 60 Performances

OFFICERS

John J. Brunetti, Chairman of the Board
 John J. Brunetti, Jr., President
 Stephen P. Brunetti, Secretary

John Van Lindt, Executive Vice President
 Monroe Bober, Treasurer

DIRECTORS

John J. Brunetti
 John J. Brunetti, Jr.

Anna G. Brunetti

Distribution of Handle

Public Pool
 Total for State
 Total for Track/Fronton
 Total for Breeders' Association

<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
\$ 28,823,181	\$ 20,699,333	\$ 49,522,514
521,376	934,804	1,456,180
9,801,003	6,480,810	16,281,813
<u>295,810</u>	<u>212,456</u>	<u>508,266</u>

Grand Total Handle

<u>\$ 39,441,370</u>	<u>\$ 28,327,403</u>	<u>\$ 67,768,773</u>
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Other State Income - Admission Tax

<u>\$ 48,353</u>	<u>\$ 0</u>	<u>\$ 48,353</u>
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Average Handle Per On-Track Performance: \$657,356
 Average Wager Per Capita-Based on On-Track Admissions: \$181
 Total On-Track Attendance: 217,523
 Average Paid On-Track Attendance Per Performance: 3,625

Total Purses Paid 1994 - 1995 Season: \$8,034,310
 Seating Capacity: 33,800 - Parking: 14,000 Spaces
 Track: Length 5,940'/Stretch 1075'/Width 90'
 Equipment: Autotote

Major Stakes Races:

Flamingo Stakes	\$200,000
Hialeah Turf Cup	\$200,000
Widener Handicap	\$200,000
Black Helen Handicap	\$200,000
Hialeah Budweiser Breeders' Cup	\$100,000
Columbiana Handicap	\$100,000
Bougainvillea Handicap	\$100,000
Everglades Stakes	\$100,000
Royal Palm	\$ 50,000

HIALEAH, INC.
 102 East 21st Street
 Hialeah, Florida 33011

Thoroughbred Track - Hialeah, Florida
 (Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	7	\$ 99,125
Bayard Raceways, Inc.	29	238,151
Bonita- Ft. Myers Greyhound Track	58	1,740,373
Daytona Kennel Club, Inc.	60	1,320,218
Florida Jai Alai, Inc.	60	2,554,788
Ft. Pierce Jai Alai	57	1,134,868
Investment Corp. of Palm Beach	60	8,401,085
Jacksonville Kennel Club, Inc.	29	592,146
Ocala Breeders' Sales	59	1,815,231
Ocala Jai Alai	59	636,660
Orange Park Kennel Club, Inc.	59	1,081,372
Palm Beach Jai Alai	19	429,931
Pensacola Greyhound Track, Inc.	19	634,620
St. Petersburg Kennel Club, Inc.	14	553,237
Sanford-Orlando Kennel Club, Inc.	36	621,550
Sarasota Kennel Club, Inc.	50	1,754,828
Seminole Racing, Inc.	16	250,384
Sports Palace, Inc.	60	1,615,346
Tampa Bay Downs, Inc.	38	2,383,819
Tampa Jai Alai	9	77,529
Washington County Kennel Club, Inc.	19	392,142
	<u>817</u>	<u>\$ 28,327,403</u>

TAMPA BAY DOWNS, INC.

P.O. Box 2007

Oldsmar, Florida 34677

Thoroughbred Track - Oldsmar, Florida

89 Racing Days - December 26, 1994 to May 6, 1995 - 89 Performances

OFFICERS

Stella F. Thayer, President

John E. Grady, Jr., Vice President/General Manager

Howell Ferguson, Secretary

Lorraine M. King, Vice President of Administration

DIRECTORS

Stella Thayer

Howell Ferguson

Distribution of Handle

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Public Pool	\$ 22,854,165	\$ 7,785,034	\$ 30,639,199
Total for State	264,395	337,996	602,391
Total for Track/Fronton	6,637,761	2,040,803	8,678,564
Total for Breeders' Association	242,455	78,475	320,930

Grand Total Handle

\$ 29,998,776 \$ 10,242,308 \$ 40,241,084

Other State Income - Admission Tax

\$ 46,451 \$ 0 \$ 46,451

Average Handle Per On-Track Performance: \$337,065

Average Wager Per Capita-Based on On-Track Admissions: \$109

Total On-Track Attendance: 274,856

Average Paid On-Track Attendance Per Performance: 3,088

Total Purses Paid 1994 - 1995 Season: \$4,183,385

Seating Capacity: 6,500 - Parking: 5,000 Spaces

Track: Length 5,280'/Stretch 976'/Width 75'

Equipment: AmTote

Major Stakes:

Tampa Bay Derby	\$150,000
Florida Oaks	\$100,000
Inaugural	\$25,000
Pelican	\$25,000
Gasparilla	\$25,000
Sandpiper	\$25,000
Wayward Lass	\$25,000
Sam F. Davis	\$25,000
Minaret	\$25,000
Super	\$25,000
Tampa Bay	\$25,000
Suncoast	\$25,000

TAMPA BAY DOWNS, INC.

P.O. Box 2007

Oldsmar, Florida 34677

Thoroughbred Track - Oldsmar, Florida
(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Bayard Raceways, Inc.	38	\$ 135,488
Florida Jai Alai, Inc.	89	2,426,602
Ft. Pierce Jai Alai	78	540,402
Investment Corp. of Palm Beach	86	3,067,338
Jacksonville Kennel Club, Inc.	37	298,415
Ocala Breeders' Sales	77	1,243,520
Ocala Jai Alai	79	370,550
Orange Park Kennel Club, Inc.	82	886,232
Palm Beach Jai Alai	60	454,206
Sports Palace, Inc.	89	819,555
	<u>715</u>	<u>\$ 10,242,308</u>

TROPICAL PARK INC.
 21001 N.W. 27th Avenue
 Miami, Florida 33056

Thoroughbred Track - Miami, Florida
 49 Racing Days - November 6, 1994 to January 2, 1995 - 49 Performances

OFFICERS

Masao Moriya, Chairman of the Board
 Michael D. Abes, Treasurer

C. Kenneth Dunn, President
 Patrick Mahony, Vice President

DIRECTORS

Masao Moriya
 Takemi Nomoto

C. Kenneth Dunn
 Tatsuya Higurashi

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 36,680,498	\$ 21,137,649	\$ 57,818,147
Total for State	1,183,211	897,607	2,080,818
Total for Track/Fronton	8,879,363	4,960,938	13,840,301
Total for Breeders' Association	<u>353,222</u>	<u>204,002</u>	<u>557,224</u>
Grand Total Handle	<u>\$ 47,096,294</u>	<u>\$ 27,200,196</u>	<u>\$ 74,296,490</u>
Other State Income - Admission Tax	<u>\$ 59,300</u>	<u>\$ 0</u>	<u>\$ 59,300</u>

Average Handle Per On-Track Performance: \$961,149
 Average Wager Per Capita-Based on On-Track Admissions: \$205
 Total On-Track Attendance: 229,638
 Average Paid On-Track Attendance Per Performance: 4,686

Total Purses Paid 1994 - 1995 Season: \$7,253,000
 Seating Capacity: 13,500 - Parking: 10,000 Spaces
 Track: Length 5,280'/Stretch 990'/Width 65'
 Equipment: AmTote

TROPICAL PARK INC.
 21001 N.W. 27th Avenue
 Miami, Florida 33056

Thoroughbred Track - Miami, Florida
 (Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	14	\$ 454,085
Bayard Raceways, Inc.	20	194,543
Bonita- Ft. Myers Greyhound Track	39	1,107,928
Daytona Kennel Club, Inc.	48	1,180,880
Florida Jai Alai, Inc.	48	2,749,880
Ft. Pierce Jai Alai	41	861,397
Investment Corp. of Palm Beach	48	6,702,710
Jacksonville Kennel Club, Inc.	20	329,760
Ocala Breeders' Sales	47	1,509,430
Ocala Jai Alai	46	557,151
Orange Park Kennel Club, Inc.	46	1,148,370
Palm Beach Jai Alai	27	712,934
Pensacola Greyhound Track, Inc.	14	339,956
St. Petersburg Kennel Club, Inc.	40	1,761,874
Sanford-Orlando Kennel Club, Inc.	39	701,702
Sarasota Kennel Club, Inc.	38	1,350,728
Sports Palace, Inc.	48	1,260,149
Tampa Bay Downs, Inc.	40	4,012,910
Tampa Jai Alai	14	145,013
Washington County Kennel Club, Inc.	<u>9</u>	<u>118,796</u>
	<u>686</u>	<u>\$ 27,200,196</u>

P.P.I., INC.
d/b/a/ Pompano Park Racing
1800 S.W. Third Street
Pompano Beach, Florida 33069

Harness Track - Pompano Beach, Florida
29 Racing Days - July 1, 1994 to September 3, 1994 - 29 Performances
166 Racing Days - October 7, 1994 to June 30, 1995 - 166 Performances

OFFICERS

Martin Greenberg, Chairman of the Board	Richard Voories, Vice President/Director of Operations
Bernard Goldstein, President	Allan B. Solomon, Treasurer/Secretary
Edward A. Snell, Executive Vice President/General Manager	

DIRECTORS

Martin Greenberg	James E. Ernst
Bernard Goldstein	James Patten
Allan B. Solomon	

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 44,438,665	\$ 11,143,931	\$ 55,582,596
Total for State	1,039,229	496,256	1,535,485
Total for Track/Fronton	13,457,345	3,247,480	16,704,825
Total for Breeders' Association	<u>227,657</u>	<u>150,380</u>	<u>378,037</u>
 Grand Total Handle	 <u>\$ 59,162,896</u>	 <u>\$ 15,038,047</u>	 <u>\$ 74,200,943</u>
 Other State Income - Admission Tax	 <u>\$ 74,137</u>	 <u>\$ 0</u>	 <u>\$ 74,137</u>

Average Handle Per On-Track Performance: \$303,399
Average Wager Per Capita-Based on On-Track Admissions: \$141
Total On-Track Attendance: 418,225
Average Paid On-Track Attendance Per Performance: 2,145

Total Purses Paid 1994 - 1995 Season: \$7,666,224
Seating Capacity: 7,217 - Parking: 5,000 Spaces
Track: Length 3,300'/Stretch 608'/Width 80'
Equipment: United Tote

Major Stakes Races:
Matron Stakes \$ 801,327
Florida Breeders' Stakes \$ 250,374

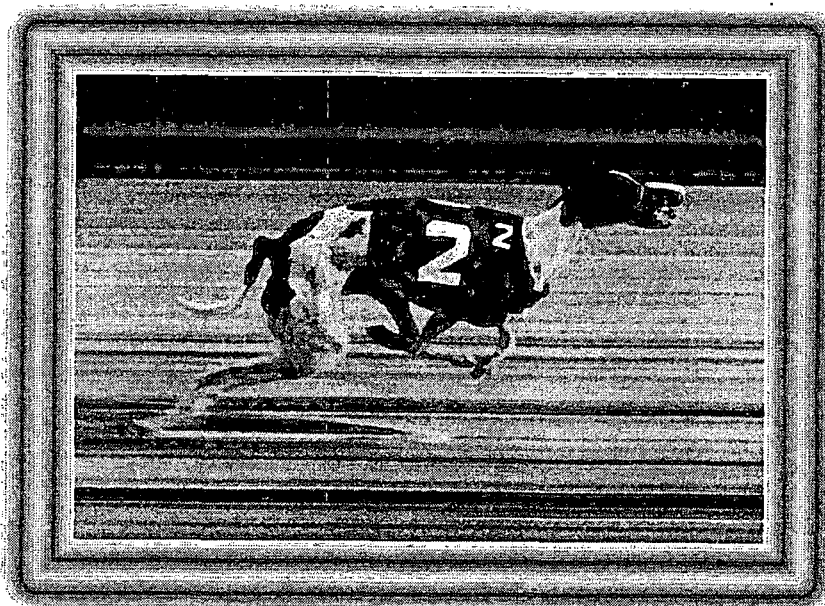
P.P.I., INC.
d/b/a/ Pompano Park Racing
1800 S.W. Third Street
Pompano Beach, Florida 33069

Harness Track - Pompano Beach, Florida
(Continued)

Summary of Intertrack Guest(s)

<u>Guest</u>	<u>Number of Broadcasts</u>	<u>Handle</u>
Associated Outdoor Clubs, Inc.	194	\$ 1,516,833
Bonita- Ft. Myers Greyhound Track	163	992,659
Florida Jai Alai, Inc.	195	2,690,588
Ft. Pierce Jai Alai	194	839,230
Investment Corp. of Palm Beach	193	3,110,186
Ocala Jai Alai	191	539,161
Palm Beach Jai Alai	10	51,196
St. Petersburg Kennel Club, Inc.	194	2,403,318
Sanford-Orlando Kennel Club, Inc.	117	1,011,857
Sarasota Kennel Club, Inc.	194	1,154,515
Tampa Bay Downs	13	208,015
Tampa Jai Alai	190	520,489
	<u>1,848</u>	<u>\$ 15,038,047</u>

FINANCIAL



SECTION

Business & Professional Regulation
Division of Pari-Mutuel Wagering
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1995
(With Comparative Totals for June 30, 1994)

	Governmental	Fiduciary	Account	Totals	
	Fund Type	Fund Types	Group	(Memorandum Only)	
	Special	Trust	General Fixed	1995	1994
	Revenue	and Agency	Assets		
Assets					
Cash	\$ 198,140	\$ 374,154	\$ 0	\$ 572,294	\$ 573,585
Petty cash	200			200	200
Cash with State Treasurer	2,916,683			2,916,683	2,620,292
Investments at cost	3,763,897			3,763,897	1,008,854
Due from other funds	234,599	100		234,699	76,167
Accounts receivable:					
Accounts	922			922	1,041
Interest	19,521			19,521	9,788
Revenue	1,101,230	1,480,026		2,581,256	2,331,407
Fixed assets			2,960,232	2,960,232	2,063,272
Amount to be provided			390,619	390,619	0
Total Assets	\$ 8,235,192	\$ 1,854,280	\$ 3,350,851	\$ 13,440,323	\$ 8,684,606
Liabilities and Fund Equity					
Liabilities					
Accounts payable	\$ 498,719	\$ 0	\$ 0	\$ 498,719	\$ 522,102
Due to other state funds:					
General revenue fund	683,152	1,616,027		2,299,179	4,714,790
Other funds	23,101			23,101	4,701
Other state agencies	84,400	238,253		322,653	334,795
Deferred revenue	35,000			35,000	25,000
Liability for compensated absences			390,619	390,619	
Total Liabilities	1,324,372	1,854,280	390,619	3,569,271	5,601,388
Fund Equity					
Investment in general fixed assets			2,960,232	2,960,232	2,063,272
Fund balances:					
Reserved for encumbrances	484,673			484,673	130,184
Unreserved	6,426,147			6,426,147	889,762
Total Fund Equity	6,910,820	0	2,960,232	9,871,052	3,083,218
Total Liabilities and Fund Equity	\$ 8,235,192	\$ 1,854,280	\$ 3,350,851	\$ 13,440,323	\$ 8,684,606

See accompanying notes.

Business & Professional Regulation
Division of Pari-Mutuel Wagering
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Funds - Budget and Actual
For the Fiscal Year Ended June 30, 1995
(With Comparative Totals for June 30, 1994)

	All Governmental Fund Types			
	Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
Revenues				
Pari-mutuel fees	\$ 10,000,000	\$ 7,136,554	\$ (2,863,446)	\$ 8,407,410
Fines	120,000	15,935	(104,065)	18,550
Licenses	805,148	776,996	(28,152)	748,818
Taxes	49,358,302	31,127,479	(18,230,823)	37,122,336
Interest	200,000	164,776	(35,224)	433,992
Refunds	10,000	4,313	(5,687)	94,402
Transfers in	8,000,000	7,254,545	(745,455)	0
Miscellaneous	50,000	20,676	(29,324)	7,651
Total Revenues	68,543,450	46,501,274	(22,042,176)	46,833,159
Expenditures				
Current Operating				
Salaries	3,460,783	3,357,123	103,660	3,421,019
Other personal services	2,874,953	2,606,027	268,926	2,504,906
Other operating expenditures	2,285,753	2,414,986	(129,233)	1,257,062
Data processing	296,476	294,725	1,751	282,616
Assessment for fingerprinting	410,000	291,279	118,721	298,194
Aid to cities and counties	29,915,500	29,915,500	0	29,915,500
Operating capital outlay	330,163	330,163	0	247,688
Operating expenditure paid from prior year appropriation	130,184	79,430	50,754	88,242
Non-Operating				
Service Charge to General Revenue	4,240,000	2,747,880	1,492,120	3,454,892
Transfers to other funds	24,100,000	1,132,164	22,967,836	4,490,974
Reissues	5,148	2,251	2,897	439
Refunds	140,000	25,744	114,256	31,937
Total Expenditures	68,188,960	43,197,272	24,991,688	45,993,469
Excess (Deficiency) of Revenues Over (Under) Expenditures	354,490	3,304,002	2,949,512	839,690
Fund Balance, Beginning	130,184	1,019,946	889,762	180,256
Adjustment to fund balances	0	2,586,872	2,586,872	0
Fund Balance, Ending	\$ 484,674	\$ 6,910,820	\$ 6,426,146	\$ 1,019,946

See accompanying notes.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1995**

1. Summary of Significant Accounting Policies

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures, rests with the Division, except for the financial statements and additional information, which are the responsibility of the Bureau of Accounting, Department of Business and Professional Regulation. The accounting policies of the Division conform to generally accepted accounting principles as applicable to governments. The more significant of the Division's accounting policies follow:

Reporting Entity - The Department of Business and Professional Regulation is a component unit within the State of Florida reporting entity which consists of the State's legislative agencies; the Governor and Cabinet; the State Departments, commissions, and boards of the executive branch; and the various offices relating to the judicial branch of state government.

The Division of Pari-Mutuel Wagering is a regulatory division of the Department of Business and Professional Regulation. It is charged with the supervision of the making of pari-mutuel pools and wagers and their distribution, as described under Florida Statute, Chapter 550.

Fund Accounting - The Division uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balance set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following fund types and account groups are used to record transactions relating to the Division's activities:

Governmental Fund Types

- Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund Types

- Agency funds are used to account for assets held by the Division for others. These are custodial in nature (assets equal liabilities) and do not involve measurement of operations.

Account Groups

- The general fixed asset account group is used to maintain accounting control for general fixed assets.
- The general long-term debt account group is used to maintain accounting control for long-term obligations of governmental fund types not paid with current resources.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Division's accounting records for all governmental fund types and agency funds are maintained on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues considered susceptible to accrual include pari-mutuel fees and taxes. Expenditures are recorded when the related fund liability is incurred.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1995**

1. Summary of Significant Accounting Policies (Continued)

Budgets - The Department follows statutory procedures in the adoption, amendment, and reporting of budgets and budgetary data:

1. Budgets are to be prepared and submitted to the Legislature and the Executive Office of the Governor on an annual basis in the form and manner prescribed by Chapter 216, F.S. Prior to June 30, the budget is legally enacted through passage of a law.
2. Budgetary information is integrated into the Department's accounting system. Monthly budget reports are furnished to Division Directors to assure compliance with budgets as authorized by the State Legislature. Releases of the budget are authorized by the Executive Office of the Governor as a further budgetary control.
3. Limited transfers of expenditure authority may be made by the agency head. Transfers in excess of the limitations established by Section 216.292(2), F.S., must be approved by the Administration Commission.
4. Pursuant to Chapter 216, F.S., annual appropriations to the Department are to be used to fund (a) authorized expenditures incurred during the current fiscal year, (b) encumbrances outstanding at year-end approved for liquidation in the subsequent year, and (c) legal, due and unpaid obligations relating to prior year appropriations which have lapsed.

Encumbrances - Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Encumbrances outstanding as of June 30, do not lapse and are considered payable by December 31, from the June 30, budget.

Investments - Investments are stated at historical cost.

Short-Term Interfund Receivables/Payables - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" on the balance sheet.

Accounts Receivable - All accounts receivable are considered to be fully collectible and, therefore, there is no provision for any doubtful accounts.

Fixed Assets - Fixed assets purchased in the governmental fund types are recorded as expenditures (capital outlay) at the time of purchase. Such assets are recorded at cost in the General Fixed Assets Account Group. Depreciation is not recorded in the General Fixed Assets Account Group.

Liability For Compensated Absences - Employees earn the right to be compensated during absences for vacation and illness. Within the limits established by the law or rule, unused leave benefits will be paid to employees upon separation from state service. No liability for compensated absences have been recorded. Compensated absences are accounted for at the Departmental level.

Fund Equity - Reserves for encumbrances segregate a portion of fund equity committed for a specific future use. In accordance with Florida Statute 550.135, the Pari-Mutuel Wagering Trust Fund does not maintain a fund equity in excess of \$1,000,000. Funds in excess of this amount are transferred to the General Revenue Fund of the State of Florida.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1995**

1. Summary of Significant Accounting Policies (Concluded)

Memorandum Only - Total Columns - Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data - Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Division's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

2. Cash and Investments

Cash is maintained in the State Treasury. The Public Depository used, the compensating balances and the security requirements are all the responsibility of the State Treasurer. Idle funds of Special Revenue Funds were deposited with the State Treasurer for investment in accordance with Section 215.535, F.S. Deposits are not recorded as expenditures of the funds. Earnings from investments in excess of service charges made are recorded as revenues of the funds. Investments of money placed with the State Treasurer's Office are made on a pooled basis and the State Treasurer's Office has not identified or reported the market value of these investments as of the date of this report. Management considers all cash and investments to be fully insured.

3. Fixed Assets

Changes in general fixed assets during the year are summarized below:

	Balance July 1, 1994	Additions	Retirements	Balance June 30, 1995
Automobiles	\$ 42,844	\$ 0	\$ 0	\$ 42,844
Furniture & equipment	1,413,115	878,034	0	2,291,149
Laboratory equipment	580,910	8,340	0	589,250
Books	1,887	0	0	1,887
Other equipment	24,516	12,939	2,353	35,102
Total General Fixed Assets	\$ 2,063,272	\$ 899,313	\$ 2,353	\$ 2,960,232

4. General Long-Term Debt

Changes in general long-term debt during the year are summarized below:

	Balance July 1, 1994	Additions	Retirements	Balance June 30, 1995
Installment purchase obligations collateralized by equipment	\$ 0	\$ 0	\$ 0	\$ 0
Other long-term liabilities	0	0	0	0
Total General Long-Term Debt	\$ 0	\$ 0	\$ 0	\$ 0

The Department of Business and Professional Regulation's compensated absences were accumulated at the Departmental level only. The total liability for the Department was \$390,619 as of June 30, 1995.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1995**

4. General Long-Term Debt (Concluded)

General long-term debt was retired during the year and the balance as of June 30, 1995, was zero.

5. Tax Collections

Tax collections received by the Division are recorded using fund accounting and allocated between the Pari-Mutuel Wagering Trust Fund and the General Revenue Agency Fund in accordance with Florida Statutes. Activity occurring within the General Revenue Agency and Pari-Mutuel Wagering Trust Fund during the current fiscal year is as follows:

	<u>General Revenue Agency Fund</u>	<u>Pari-Mutuel Wagering Trust Fund</u>	<u>Total</u>
Taxes			
Tax on handle - regular	\$ 29,481,210	\$ 29,649,456	\$ 59,130,666
Tax on handle - intertrack	24,430,739		24,430,739
Breaks - regular	712,595	715,904	1,428,499
Breaks - intertrack			0
Attendance	757,615	762,119	1,519,734
Surtax - regular	25,000		25,000
Surtax - intertrack			0
Total Taxes	<u>55,407,159</u>	<u>31,127,479</u>	<u>86,534,638</u>
Collections			
Daily license fees		6,853,876	6,853,876
Occupational licenses		776,996	776,996
Fingerprint fees		282,678	282,678
Fines	10,081	15,935	26,016
Miscellaneous		20,676	20,676
Interest		164,776	164,776
Releases	7,000,000		
Transfers in		7,254,545	
Refunds		4,313	
Total Collections	<u>7,010,081</u>	<u>15,373,795</u>	<u>8,125,018</u>
Total Taxes and Collections	<u>\$ 62,417,240</u>	<u>\$ 46,501,274</u>	<u>\$ 94,659,656</u>

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1995**

6. Fines

In accordance with Florida Statute 550.241, it is a violation for a person to administer or cause to be administered any drug, medication, stimulant, depressant or other type of drug-masking agent to an animal which will result in a positive test for such substance taken immediately prior to or subsequent to the racing of that animal. Rules have been promulgated which identify specific instances where the statute should be implemented. They have been adopted by the Division and enforced by the Bureau of Investigations. The schedule below is representative of total drug fines collected and deposited into the Racing Research Fund for the fiscal year ended June 30, 1995.

Associated Outdoor Clubs, Inc.	\$ 550
Bayard Raceways, Inc.	300
Biscayne Kennel Club, Inc.	3,300
Daytona Beach Kennel Club, Inc.	200
Investment Corp. of Palm Beach	300
Investment Corp. of South Florida	1,050
Jacksonville Kennel Club, Inc.	200
Jefferson County Kennel Club, Inc.	225
Orange Park Kennel Club, Inc.	0
Pensacola Greyhound Track, Inc.	475
St. Petersburg Kennel Club, Inc.	300
Sanford Orlando Kennel Club, Inc.	300
Sarasota Kennel Club, Inc.	200
Seminole Greyhound Park, Inc.	375
Southwest Florida Enterprises, Inc.	600
Sports Palace, Inc.	185
Washington County Kennel Club, Inc.	525
West Flagler Associates, Ltd.	400
Total for all Greyhound Tracks	<u>9,485</u>
Calder Race Course, Inc.	900
Gulfstream Park Racing Association, Inc.	300
Hialeah, Inc.	300
Pompano Park Racing (Harness)	4,700
Tampa Bay Downs, Inc.	325
Tropical Park, Inc.	0
Total for all Horse Tracks	<u>6,525</u>
Total Fines	<u>\$ 16,010</u>

7. Tax Collections Distributed By County

In accordance with Florida Statutes, \$29,915,500 of the Pari-Mutuel Wagering Trust Fund is distributed in equal parts to each of Florida's 67 counties, with any excess of such monies after the distribution to be paid to the General Revenue Fund. If the sum available for distribution in the Pari-Mutuel Wagering Trust Fund is less than \$29,915,500, the deficiency shall be paid to the Pari-Mutuel Wagering Trust Fund from the General Revenue Fund.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1995**

8. Retirement Plans

Pursuant to law, all officers and salaried employees, with minor exceptions, are members of defined retirement plans administered by the Department of Administration, Division of Retirement. The retirement plans of the State of Florida consist of both contributory and noncontributory benefit plans. The plans provide for retirement, death, and disability benefits and require contributions by employees and/or participating agencies at stated percentages of compensation set by law as determined by the State Legislature.

ADDITIONAL INFORMATION

**Business & Professional Regulation
Division of Pari-Mutuel Wagering
Combining Balance Sheet
Special Revenue Funds
For the Fiscal Year Ended June 30, 1995
(With Comparative Totals for June 30, 1994)**

	Pari-Mutuel Wagering Trust Fund	Totals (Memorandum Only)	
		1995	1994
Assets			
Cash	\$ 198,140	\$ 198,140	\$ 253,009
Petty cash	200	200	200
Cash with State Treasurer	2,916,683	2,916,683	2,640,292
Investments at cost	3,763,897	3,763,897	1,008,854
Due from other funds	234,599	234,599	76,167
Accounts receivable:			
Accounts	922	922	1,041
Interest	19,521	19,521	9,788
Revenue	1,101,230	1,101,230	974,254
Total Assets	<u>\$ 8,235,192</u>	<u>\$ 8,235,192</u>	<u>\$ 4,963,605</u>
Liabilities and Fund Equity			
Liabilities			
Due to other funds	\$ 23,101	\$ 23,101	\$ 4,701
Accounts payable	498,719	498,719	522,102
Due to other state funds:			
General revenue fund	683,152	683,152	3,288,627
Other state agencies	84,400	84,400	83,229
Deferred revenue	35,000	35,000	25,000
Total Liabilities	<u>1,324,372</u>	<u>1,324,372</u>	<u>3,923,659</u>
Fund Equity			
Reserved for encumbrances	484,673	484,673	130,184
Unreserved	6,426,147	6,426,147	889,762
Total Fund Equity	<u>6,910,820</u>	<u>6,910,820</u>	<u>1,019,946</u>
Total Liabilities and Fund Equity	<u>\$ 8,235,192</u>	<u>\$ 8,235,192</u>	<u>\$ 4,943,605</u>

See accompanying notes.

Business & Professional Regulation
Division of Pari-Mutuel Wagering
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1995
(With Comparative Totals for June 30, 1994)

	Pari-Mutuel Wagering Trust Fund				Racing Research Trust Fund				Totals			
	Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual	Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual	Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
Revenues												
Pari-mutuel fees	\$ 10,000,000	\$ 7,136,554	\$ (2,863,446)	\$ 8,407,230	\$ 0	\$ 0	\$ 0	\$ 180	\$ 10,000,000	\$ 7,136,554	\$ (2,863,446)	\$ 8,407,410
Fines	20,000	15,935	(4,065)		100,000	0	(100,000)	18,550	120,000	15,935	(104,065)	18,550
Licenses	800,000	776,996	(23,004)	748,818					800,000	776,996	(23,004)	748,818
Taxes	49,358,302	31,127,479	(18,230,823)	37,122,336					49,358,302	31,127,479	(18,230,823)	37,122,336
Interest	200,000	164,776	(35,224)	433,992					200,000	164,776	(35,224)	433,992
Refunds	10,000	4,313	(5,687)	94,402					10,000	4,313	(5,687)	94,402
Transfers In	8,000,000	7,254,545	(745,455)						8,000,000	7,254,545	(745,455)	
Miscellaneous	50,000	20,676	(29,324)	7,651					50,000	20,676	(29,324)	7,651
Total Revenues	68,438,302	46,501,274	(21,937,028)	46,814,429	100,000	0	(100,000)	18,730	68,538,302	46,501,274	(22,037,028)	46,833,159
Expenditures												
Current Operating												
Salaries	3,460,783	3,357,123	103,660	3,421,019					3,460,783	3,357,123	103,660	3,421,019
Other personal services	2,874,953	2,606,027	268,926	2,504,906					2,874,953	2,606,027	268,926	2,504,906
Other operating expenditures	2,285,753	2,414,986	(129,233)	1,257,062					2,285,753	2,414,986	(129,233)	1,257,062
Data processing	296,476	294,725	1,751	282,616					296,476	294,725	1,751	282,616
Assessment for fingerprinting	410,000	291,279	118,721	298,194					410,000	291,279	118,721	298,194
Aid to cities and counties	29,915,500	29,915,500	0	29,915,500					29,915,500	29,915,500	0	29,915,500
Operating Capital Outlay	330,163	330,163	0	247,688					330,163	330,163	0	247,688
Operating expenditure paid from prior year appropriation	130,184	79,430	50,754	88,242					130,184	79,430	50,754	88,242
Non-Operating												
Service Charge to General Revenue	4,240,000	2,747,880	1,492,120	3,453,540					4,240,000	2,747,880	1,492,120	3,454,892
Transfers to other funds	24,000,000	1,112,218	22,887,782	4,490,974	100,000	19,946	80,054		24,100,000	1,132,164	22,967,836	4,490,974
Reissues:									0	2,251	(2,251)	439
Refunds	140,000	25,744	114,256	31,937					140,000	25,744	114,256	31,937
Total Expenditures	68,083,812	43,177,326	24,906,486	45,992,117	100,000	19,946	80,054	1,352	68,183,812	43,197,272	24,986,540	45,993,469
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	354,490	3,323,948	2,969,458	822,312	0	(19,946)	(19,946)	17,378	354,490	3,304,002	2,949,512	839,690
Fund Balance, Beginning	130,184	1,000,000	869,816	177,688	0	19,946	19,946	2,568	130,184	1,019,946	889,762	180,256
Adjustment to fund balances		2,586,872	2,586,872							2,586,872	2,586,872	0
Fund Balance, Ending	\$ 484,674	\$ 6,910,820	\$ 6,426,146	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 19,946	\$ 484,674	\$ 6,910,820	\$ 6,426,146	\$ 1,019,946

**Business & Professional Regulation
 Division of Pari-Mutuel Wagering
 Combining Balance Sheet
 Fiduciary Funds - Trust and Agency
 For the Fiscal Year Ended June 30, 1995
 (With Comparative Totals for June 30, 1994)**

	General Revenue Agency Fund	Collections For Other State Agencies Agency Fund	Totals (Memorandum Only)	
			1995	1994
Assets				
Cash	\$ 374,154	\$ 0	\$ 374,154	\$ 320,576
Due from other funds	100		100	
Accounts receivable:				
Revenue	1,241,773	238,253	1,480,026	1,357,153
Returned checks				
Total Assets	<u>\$ 1,616,027</u>	<u>\$ 238,253</u>	<u>\$ 1,854,280</u>	<u>\$ 1,677,729</u>
Liabilities and Fund Equity				
Liabilities				
Due to other funds	\$ 0	\$ 0	\$ 0	\$ 0
Due to other state agencies		238,253	238,253	251,566
Due to general revenue	1,616,027		1,616,027	1,426,163
Total Liabilities	<u>1,616,027</u>	<u>238,253</u>	<u>1,854,280</u>	<u>1,677,729</u>
Fund Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Equity	<u>\$ 1,616,027</u>	<u>\$ 238,253</u>	<u>\$ 1,854,280</u>	<u>\$ 1,677,729</u>

See accompanying notes.

**Business & Professional Regulation
 Division of Pari-Mutuel Wagering
 Fiduciary Fund - Collection for Other State Agencies
 Schedule of Collections and Distributions - Estimated and Actual
 For the Fiscal Year Ended June 30, 1995
 (With Comparative Totals for June 30, 1994)**

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1994 Actual</u>
Collections				
Taxes	\$ 0	\$ 2,286,824	\$ 2,286,824	\$ 3,217,498
Total Collections	<u>\$ 0</u>	<u>\$ 2,286,824</u>	<u>\$ 2,286,824</u>	<u>\$ 3,217,498</u>
Distributions				
Deposits to other state agencies:				
Department of Agriculture	\$ 0	\$ 40,899	\$ 40,899	\$ 43,867
Board of Regents	0	34,531	34,531	48,361
Department of Education	0	2,211,394	2,211,394	3,125,270
Total Distributions	<u>\$ 0</u>	<u>\$ 2,286,824</u>	<u>\$ 2,286,824</u>	<u>\$ 3,217,498</u>

See accompanying notes.

**Business & Professional Regulation
 Division of Pari-Mutuel Wagering
 Fiduciary Fund - General Revenue Agency Fund
 Schedule of Collections and Distributions - Estimated and Actual
 For the Fiscal Year Ended June 30, 1995
 (With Comparative Totals for June 30, 1994)**

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1994 Actual</u>
Collections				
Taxes	\$ 44,393,475	\$ 55,407,159	\$ 11,013,684	\$ 57,234,764
Fines	6,525	10,081	3,556	7,130
Releases	0	7,000,000	7,000,000	0
Total Collections	<u>\$ 44,400,000</u>	<u>\$ 62,417,240</u>	<u>\$ 18,017,240</u>	<u>\$ 57,241,894</u>
Distributions				
Transfers to general revenue	\$ 44,400,000	\$ 55,417,240	\$ 11,017,240	\$ 57,241,894
Transfers to PMW trust fund	0	7,000,000	7,000,000	0
Total Distributions	<u>\$ 44,400,000</u>	<u>\$ 62,417,240</u>	<u>\$ 18,017,240</u>	<u>\$ 57,241,894</u>

See accompanying notes.

TAX



STRUCTURE

FLORIDA'S PARI-MUTUEL TAKE-OUT STRUCTURE

FLORIDA DIVISION OF PARI-MUTUEL WAGERING

TAX STRUCTURE

Florida's pari-mutuel tax structure is based upon total dollars wagered (handle), and is different for each industry in accordance with Chapter 550, Florida Statutes. The amount withheld from the handle, or take-out, is specified by statute and distributed in accordance with law. The basic take-out is divided between several groups as reflected in the following tax tables: the track or fronton, the state and where applicable, breeders' associations and payment to guest facilities conducting intertrack wagering. There are also optional take-outs which may be restricted for specific purposes. Different take-out rates apply to regular wagers, exotic wagers and other exotic wagers. After deducting the take-out and breakage, the remainder of the total handle is returned as public winnings.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BUREAU OF AUDITING**

TAKE-OUT TABLES

THOROUGHBRED RACING TAKE-OUT STRUCTURE

EFFECTIVE JULY 1, 1994 THROUGH JUNE 30, 1995

Applicable to thoroughbred racing permitholders with live handle less than or equal to \$34,000,000 during state fiscal year 1991/92.

LIVE WAGERING

All Year	
Regular	Exotics
X	X
.50	.50
.75	.75
-	-
7.32	7.32
.18	.18
-	2.00
-	1.00
8.75	11.75
X - 8.75	X - 11.75

INTERSTATE WAGERING

All Year	
Handle	
X	
.50	
.75	
-	
-	
-	
-	
1.25	
X - 1.25	

INTERTRACK WAGERING

All Year	
Handle	
X	
3.30	
.75	
7.00	
-	
6.125	
-	
-	
17.175	
X - 17.175	

APPLICABLE PERIOD

BASE TAKE-OUT

STATE TAX

F.T.B.A.

GUEST COMMISSION

PURSE POOL

MINIMUM PURSE

INSURANCE BENEFIT

ADDITIONAL PURSE

OWNERS' AWARDS

TOTAL DISTRIBUTION

PERMITHOLDER

NOTES:

- The statutes do not set a cap on the take-out. Each permitholder sets its own maximum take-out, thus the take-out is denoted as "X". The permitholder's revenue is defined as "X" less the total required statutory distribution from the take-out.
- The table for interstate wagering applies only to wagers sold at the track importing the race (primary guest). In the event an imported race is used for intertrack wagering, the applicable tax rate is 3.3% on all handle at the intertrack wagering guest sites (secondary guests). The proceeds, after state tax, 75% to the Florida Thoroughbred Breeders' Association and the amount due to the out-of-state host, are divided 1/3 to the primary guest, 1/3 to the secondary guest and 1/3 to purses at the primary guest site.
- Amounts paid to the F.T.B.A. (Florida Thoroughbred Breeders' Association) are required to be used for breeders' and stallion awards and for the general promotion of owning and breeding Florida-bred thoroughbred horses.
- At the discretion of the host track, an amount of up to 5% of the intertrack handle may be withheld from the amount retained by the host track for purses to supplement the awards program for owners of Florida-bred horses.
- If a permitholder sets its take-out on live wagering in excess of 20%, then it must withhold 2% of exotic wagers for purses and 1% of exotic wagers for owners' awards.
- The tables also apply to Arabian and Appaloosa horse racing conducted under a thoroughbred permit. When this occurs, 1% of live handle is required to be paid to the state for the promotion of Arabian and Appaloosa horse racing.
- For further explanation of statutory provisions in Chapter 550, F.S., by subject, please go to the Pari-Mutuel Statute Matrix included immediately after the take-out tables.

THOROUGHBRED RACING TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1994 THROUGH JUNE 30, 1995

Applicable to thoroughbred racing permitholders with live handle in excess of \$34,000,000 during state fiscal year 1991/92.

APPLICABLE PERIOD	LIVE WAGERING						INTERSTATE WAGERING			INTERTRACK WAGERING	
	1-3 to 3-16		3-17 to 5-22		5-23 to 1-2		Handle	Handle	Handle	All Year	Handle
BASE TAKE-OUT	X	X	X	X	X	X	X	X	X	X	X
STATE TAX	3.00	3.00	1.15	1.15	2.40	2.40	3.00	1.15	2.40	3.30	
F.T.B.A.	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	
GUEST COMMISSION	-	-	-	-	-	-	-	-	-	7.00	
PURSE POOL	7.32	7.32	7.32	7.32	7.32	7.32	7.32	7.32	7.32	6.125	
MINIMUM PURSE	.18	.18	.18	.18	.18	.18	.18	.18	.18	-	
INSURANCE BENEFIT	-	2.00	-	2.00	-	2.00	-	-	-	-	
ADDITIONAL PURSE	-	1.00	-	1.00	-	1.00	-	-	-	-	
OWNERS' AWARDS	11.25	14.25	9.40	12.40	10.65	13.65	3.75	1.90	3.15	17.175	
TOTAL DISTRIBUTION	X-11.25	X-14.25	X-9.40	X-12.40	X-10.65	X-13.65	X-3.75	X-1.90	X-3.15	X-17.175	
PERMITHOLDER											X-17.175

NOTES:

1. The statutes do not set a cap on the take-out. Each permitholder sets its own maximum take-out, thus the take-out is denoted as "X". The permitholder's revenue is defined as "X" less the total required statutory distribution from the take-out.
2. The table for interstate wagering applies only to wagers sold at the track importing the race (primary guest).
In the event an imported race is used for intertrack wagering, the applicable tax rate is 3.3% on all handle at the intertrack wagering guest sites (secondary guests). The proceeds, after state tax, .75% to the Florida Thoroughbred Breeders' Association and the amount due to the out-of-state host, are divided 1/3 to the primary guest, 1/3 to the secondary guest and 1/3 to purses at the primary guest site.
3. Amounts paid to the F.T.B.A. (Florida Thoroughbred Breeders' Association) are required to be used for breeders' and stallion awards and for the general promotion of owning and breeding Florida-bred thoroughbred horses.
4. At the discretion of the host track, an amount of up to .5% of the intertrack handle may be withheld from the amount retained by the host track for purses to supplement the awards program for owners of Florida-bred horses.
5. If a permitholder sets its take-out on live wagering in excess of 20%, then it must withhold 2% of exotic wagers for purses and 1% of exotic wagers for owners' awards.
6. The tables also apply to Arabian and Appaloosa horse racing conducted under a thoroughbred permit. When this occurs, 1% of live handle is required to be paid to the state for the promotion of Arabian and Appaloosa horse racing.
7. For further explanation of statutory provisions in Chapter 550, F.S., by subject, please go to the Pari-Mutuel Statute Matrix included immediately after the take-out tables.

HARNES RACING TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1994 THROUGH JUNE 30, 1995

LIVE WAGERING

All Year	
Handle	X
STATE TAX	1.00
F.S.B. & O.A.	
GUEST COMMISSION	
PURSE POOL	
MINIMUM PURSE	7.50
INSURANCE BENEFIT	.50
TOTAL DISTRIBUTION	9.00
PERMITHOLDER	X - 9.00

INTERSTATE WAGERING

All Year	
Handle	X
STATE TAX	1.00
F.S.B. & O.A.	
GUEST COMMISSION	
PURSE POOL	
MINIMUM PURSE	
INSURANCE BENEFIT	
TOTAL DISTRIBUTION	1.00
PERMITHOLDER	X - 1.00

INTERTRACK WAGERING

All Year	
Handle	X
STATE TAX	3.30
F.S.B. & O.A.	1.00
GUEST COMMISSION	5.00
PURSE POOL	
MINIMUM PURSE	7.00
INSURANCE BENEFIT	
TOTAL DISTRIBUTION	16.30
PERMITHOLDER	X - 16.30

APPLICABLE PERIOD

BASE

TAKE-OUT

STATE TAX

F.S.B. & O.A.

GUEST COMMISSION

PURSE POOL

MINIMUM PURSE

INSURANCE BENEFIT

TOTAL DISTRIBUTION

PERMITHOLDER

NOTES:

- The statutes do not set a cap on the take-out. Each permitholder sets its own maximum take-out, thus the take-out is denoted as "X". The permitholder's revenue is defined as "X" less the total required statutory distribution from the take-out.
- The table for interstate wagering applies only to wagers sold at the track importing the race (primary guest) in the event an imported race is used for intertrack wagering, the applicable tax rate is 3.3% on all handle at the intertrack wagering guest sites (secondary guests). The proceeds, after state tax, 1% to the Florida Standardbred Breeders' and Owners' Association and the amount due to the out-of-state host, are divided 1/3 to the primary guest, 1/3 to the secondary guest and 1/3 to purses at the primary guest site.
- Amounts paid to the F.S.B. & O.A. (Florida Standardbred Breeders' & Owners' Association) are required to be used for supplementing and augmenting purses and prizes and for the general promotion of owning and breeding Florida-bred standardbred horses.
- An amount equal to 8% of live handle is required to be contributed to the purse pool. Of this 8%, an amount not to exceed .5% of the live handle is to be used to provide medical insurance for occupational licensees (backside employees).
- For further explanation of statutory provisions in Chapter 550, F.S., by subject, please go to the Pari-Mutuel Statute Matrix included immediately after the take-out tables.

QUARTER HORSE RACING TAKE-OUT STRUCTURE

EFFECTIVE JULY 1, 1994 THROUGH JUNE 30, 1995

LIVE WAGERING

All Year	
Handle	
X	
3.30	
1.00	
6.00	
10.30	
X - 10.30	

INTERSTATE WAGERING

All Year	
Handle	
X	
3.30	
3.30	
X - 3.30	

INTERTRACK WAGERING

All Year	
Handle	
X	
3.30	
1.00	
7.00	
6.125	
17.425	
X - 17.425	

APPLICABLE PERIOD

BASE

TAKE-OUT

STATE TAX

F.Q.H.B.&O.A.

GUEST COMMISSION

MINIMUM PURSE

TOTAL DISTRIBUTION

PERMITHOLDER

NOTES:

- The statutes do not set a cap on the take-out. Each permitholder sets its own maximum take-out, thus the take-out is denoted as "X". The permitholder's revenue is defined as "X" less the total required statutory distribution from the take-out.
- As indicated by the take-out tables, the tax rate remains constant for wagers on live races, wagers on races imported from out-of-state and intertrack wagering. The table for interstate wagering applies only to wagers sold at the track importing the race (primary guest). In the event an imported race is used for intertrack wagering, the table for intertrack wagering shall apply to the handle at the intertrack wagering guest sites (secondary guests).
- Amounts paid to the F.Q.H.B.&O.A. (Florida Quarter Horse Breeders' & Owners' Association) are required to be used for supplementing and augmenting purses and prizes and for the general promotion of owning and breeding Florida-bred quarter horses.
- At the discretion of the host track, an amount of up to .5% of the intertrack handle may be withheld from the amount retained by the host track for purses to supplement the awards program for owners of Florida-bred horses.
- The tables also apply to Arabian and Appaloosa horse racing conducted under a quarter horse permit. When this occurs, 1% of live handle is required to be paid to the state for the promotion Arabian and Appaloosa horse racing.
- For further explanation of statutory provisions in Chapter 550, F.S., by subject, please go to the Pari-Mutuel Statute Matrix included immediately after the take-out tables.

GREYHOUND RACING TAKE-OUT STRUCTURE

EFFECTIVE JULY 1, 1994 THROUGH JUNE 30, 1995

APPLICABLE PERIOD
 BASE
 TOTAL TAKE-OUT
 STATE TAX
 GUEST COMMISSION
 TOTAL DISTRIBUTION
 PERMITHOLDER

LIVE WAGERING	
All Year	Handle
X	7.60
	7.60
X - 7.60	

INTERSTATE WAGERING	
All Year	Handle
X	7.60
	7.60
X - 7.60	

INTERTRACK WAGERING	
All Year	Handle
X	7.60
	5.00
	12.60
X - 12.60	

NOTES:

1. The statutes do not set a cap on the take-out. Each permitholder sets its own maximum take-out, thus the take-out is denoted as "X". The permitholder's revenue is defined as "X" less the total required statutory distribution from the take-out.
2. As indicated by the take-out tables, the tax rate remains constant for wagers on live races, wagers on races imported from out-of-state and intertrack wagers. The only other item addressed in the statutes is the percentage of the intertrack handle payable to intertrack guests. The table for interstate wagering applies only to wagers sold at the track importing the race (primary guest). In the event an imported race is used for intertrack wagering, the table for intertrack wagering shall apply to the handle at the intertrack wagering guest sites (secondary guests).
3. For further explanation of statutory provisions in Chapter 550, F.S., by subject, please go to the Pari-Mutuel Statute Matrix included immediately after the take-out tables.

**JAI ALAI TAKE-OUT STRUCTURE
EFFECTIVE JULY 1, 1994 THROUGH JUNE 30, 1995**

LIVE WAGERING

All Year
Handle
X
5.00
5.00
X - 5.00

INTERSTATE WAGERING

All Year
Handle
X
5.00
5.00
X - 5.00

INTERTRACK WAGERING

All Year
Handle
X
7.10
5.00
12.10
X - 12.10

APPLICABLE PERIOD
BASE
TAKE-OUT

STATE TAX (See Note 3)

GUEST COMMISSION

TOTAL DISTRIBUTION
PERMITHOLDER

NOTES:

- The statutes do not set a cap on the take-out. Each permitholder sets its own maximum take-out, thus the take-out is denoted as "X". The permitholder's revenue is defined as "X" less the total required statutory distribution from the take-out.
- As indicated by the take-out table, the only other item addressed in the statutes is the percentage of the intertrack handle payable to intertrack guests. The table for interstate wagering applies only to wagers sold at the fronton importing the game (primary guest). In the event an imported game is used for intertrack wagering, the table for intertrack wagering shall apply to the handle at the intertrack wagering guest sites (secondary guests).
- Tax exemption and reduced tax rate for wagers on live games (live handle):
 - The tax is applicable only on the handle in excess of \$30,000 per performance if the permitholder's total live handle during the preceding state fiscal year did not exceed \$15 million.
 - When the total admissions tax, tax on live handle and daily license fees paid or due the state in the current state fiscal year exceeds the total tax revenues from live jai alai performances in state fiscal year 1991/92, the tax rate on live handle is reduced to 3.3% beginning with the first performance of the subsequent bi-weekly payment period. The reduced tax rate is only effective for the remainder of the current state fiscal year. If no tax on live handle was paid in state fiscal year 1991/92, then the base period is the state fiscal year in which the permitholder last paid tax on live handle.
 - If a permitholder obtained a new permit subsequent to state fiscal year 1991/92 or converted to a jai alai permit, the base amount for the determination of the reduced tax rate on live handle is the average total state tax revenues from live jai alai performances paid or due the Division for the first three consecutive full jai alai seasons.
- If a permitholder is restricted under Florida law from operating live performances on a year-round basis, it is entitled to conduct intertrack wagering as a host and pay tax on intertrack handle at a rate of 3.3% when the total tax on intertrack handle paid to the Division during the current state fiscal year exceeds the total tax on intertrack handle paid to the Division during state fiscal year 1992/93.
- For further explanation of statutory provisions in Chapter 550, F.S., by subject, please go to the Pari-Mutuel Statute Matrix included immediately after the take-out tables.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BUREAU OF AUDITING**

PARI-MUTUEL STATUTE MATRIX

STATUTE TOPIC

GREYHOUNDS

JAI ALAI

THOROUGHBREDS

HARNESS

QUARTER HORSE

Daily License Fee

\$80 per race
550.0951(1)

\$40 per game
550.0951(1)

\$100 per race
550.0951(1)

\$100 per race
550.0951(1)

\$100 per race
550.0951(1)

Admissions Tax

Greater of 15% of admission charge to enter facility and grandstand or 10 cents
550.0951(2)

Greater of 15% of admission charge to enter facility and grandstand or 10 cents
550.0951(2)

Greater of 15% of admission charge to enter facility and grandstand or 10 cents
550.0951(2)

Greater of 15% of admission charge to enter facility and grandstand or 10 cents
550.0951(2)

Greater of 15% of admission charge to enter facility and grandstand or 10 cents
550.0951(2)

Same tax applies to free passes and complimentary cards
550.0951(2)

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550.0951(2)

Tax On Handle

Live

7.6% of handle
550.0951(3)(b)

5% of handle
550.0951(2)(a)1.

3% of handle 3-Jan - 16 Mar,
1.15% of handle 17 Mar - 22 May,
2.4% of handle 23 May - 2 Jan
550.0951(2)(a)1.

1% of handle
550.0951(2)(a)

3.3% of handle
550.0951(3)(a)

If live handle in previous state year <\$15 million, first \$30K/perf. exempt.
550.0951(2)(a)1.

Any permit holder conducting two periods - sum of tax %
550.0951(2)(a)2. EXCEPT:

If current total tax exceeds 91/92 tax then tax at 3.3%
550.0951(3)(b)

Two permit holders may agree in writing to operate first or last 3 days of other period
550.0951(2)(a)2.b

Two permit holders may switch periods
550.0951(2)(a)2.c.

Any permit holder with 91/92 handle <= \$34 Million - 0.5% tax
550.0951(2)(a)2.c.

ITW

7.6% of handle
550.0951(3)(c)

7.1% of handle
550.0951(3)(c)

3.3% of handle
550.0951(3)(c)

3.3% of handle
550.0951(3)(c)

3.3% of handle
550.0951(3)(c)

If permit holder restricted from conducting live games on a yearly basis, then tax @ 3.3% when current tax > FY 92/93 tax
550.0951(4)

If live only 17 Mar - 22 May and within 15 miles of host 1% tax on GUEST handle
550.615(1)(d)

Simulcast

7.6% of handle
550.3551(4)

5% of handle or 3.3% when lower rate in affect
550.3551(4)

Same as live rate
550.3551(3)(c)

1% of handle
550.3551(3)(c)

3.3% of handle
550.3551(3)(c)

ITW of Simulcast

7.6% of handle
550.3551(4)

ITW rate
550.3551(4)

3.3% of handle
550.3551(3)(c)

3.3% of handle
550.3551(3)(c)

3.3% of handle
550.3551(3)(c)

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNES	QUARTER HORSE
Breaks Live	To state 550.0951(4)	To players as awards 550.09511(2)(f)	To permitholder 550.2633(5)	To FL Std-bred Breeders' & Owners' Assoc. 550.2625(4)	To FL Quarter Horse Breeders' & Owners' Assoc. 550.2625(5)(a) If Appaloosa-FL Quarter Horse Racing Trust fund (FL Appaloosa Racing Promo. Fund) If Arabian-FL Quarter Horse Racing Trust Fund (FL Arabian Racing Promo. Fund) 550.2625(8)(a) and (b)
ITW	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325
Simulcast	To permitholder 550.3551(4) and (11)	To permitholder 550.3551(4) and (11)	To permitholder 550.3551(3)(c)	To permitholder 550.3551(3)(c)	To permitholder 550.3551(3)(c)
Quits (Escheats) Live	To State 550.1645(2)	To State 550.1645(2)	To permitholder 550.2633(5)	To FL Std-bred Breeders' & Owners' Assoc. 550.2633(2)(a)	To FL Quarter Horse Breeders' & Owners' Assoc. 550.2633(2)(b) If Appaloosa or Arabian: FL Quarter Horse Racing Promo. Trust Fund 550.2633(2)(c)and(d)
ITW	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325
Simulcast	To permitholder 550.3551(4) and (11)	To permitholder 550.3551(4) and (11)	To permitholder 550.3551(3)(c)	To permitholder 550.3551(3)(c)	To permitholder 550.3551(3)(c)
Purses / Players' Awards Live	Not addressed	Breaks on live handle to players' awards	Minimum 7.5% of handle 550.2625(2)(a) Must withhold 2% of exotic handle when takeout exceeds 20% 550.2625(2)(a)	Minimum 7.5% - 8% of handle 550.2625(2)(b)1. Up to 0.5% of handle for medical 550.2625(2)(b)2.	Minimum 6% of handle 550.2625(2)(c)
ITW	Not addressed	N/A	Minimum 6.125% of handle 550.625(1) 0.5% of handle may be deducted by host from purses to supplement awards for owners of FL-bred horses 550.625(1) If GHEST is T/Bred, 1/3 of remaining take-out as purse @ HOST track 550.615(1)(c)4.	Minimum 7% of handle 550.625(1)	Minimum 6.125% of handle 550.625(1) 0.5% of handle may be deducted by host from purses to supplement awards for owners of FL-bred horses 550.625(1)

STATUTE TOPIC

GREYHOUNDS

JAI ALAI

THOROUGHBREDS

HARNES

QUARTER HORSE

ITW - Guest T/Bred Open

If guest T/Bred is open:
2% of T/Bred guest ITW handle shall be remitted to T/Bred guest which shall be deducted from purses payable by host track; guest pays 2% as purses during current meet
550.6305(1)(a)

ITW - T/Bred Dark

If guest T/Bred is dark and within 25 miles of a permit holder (guest) receiving T/Bred races:
2% of guest ITW handle shall be remitted to dark T/Bred which shall be deducted from purses payable by host track; guest pays 2% as purses during next meet
550.6305(1)(b)

Simulcast

N/A

N/A

N/A

N/A

N/A

ITW of Simulcast

1/3 of remaining take out as purse @ HOST track
550.6305(9)(a)4.

1/3 of remaining take out as purse @ HOST track
550.6305(9)(b)4.

Breeders' & Stallion Awards Live

If GUEST is T/Bred, 1/3 of remaining take-out as purses @ HOST Track
550.615(1)(c)4.

.75% of handle to FTBA
550.2625(3)

Breaks & escheated tickets to FSBOA
550.2625(4) & 550.2633(2)(a)

Breaks, 1% of handle & escheated tickets to FQHBOA
550.2625(5)(a) & 550.2633(2)(b)

ITW

.75% of handle to FTBA
550.625(2)(e)

1% of handle to FSBOA
550.625(2)(b)

1% of handle to FQHBOA
550.625(2)(c)

If GUEST is T/Bred, .75% of handle @ GUEST track to FTBA
550.615(1)(c)1.

Simulcast

.75% of handle to FTBA
550.3551(3)(c)

N/A

N/A

3.3% of gross revenue received by permit holder when race transmitted out of Florida to FTBA
550.2625(3)

ITW of Simulcast

.75% of handle to FTBA
550.6305(9)(a)1.

1% of handle to FSBOA
550.6305(9)(b)1.

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNESS	QUARTER HORSE
<u>Owners' Awards</u> Live	N/A	N/A	Must withhold 1% of exotic handle when takeout exceeds 20% 550.2625(2)(a)	N/A	N/A
<u>Payment To Guests</u>					
ITW	5% to guests 550.6305(1)	5% to guests 550.6305(1)	7% to guests 550.6305(1)	5% to guests 550.6305(1)	7% to guests 550.6305(1)
<u>Charity/Scholarship</u>	Maximum 5 days 550.0351(1)	Maximum 5 days 550.0351(1)	Maximum 5 days 550.0351(1)	Maximum 5 days 550.0351(1)	Maximum 5 days 550.0351(1)
		1 extra performance is permitted for retired jai-alai players 550.0351(8)	1 additional scholarship day at T.B. Downs for benefit of Pasco-Hernando Community College 550.0351(6)(a)		

SPECIAL NOTE FOR CHARITY/SCHOLARSHIP RACES AND GAMES

All taxes normally payable to the state are required to be distributed to eligible charities and scholarship funds. The daily license fees from charity/scholarship performances are to be remitted to the state as they are for a regular race or game.

Jai Alai Tournament of Champions

- Handle is exempt from taxation
550.2704(3)
- \$150K tax credit for players' awards.
550.2704(4)
- \$150K tax credit for capital improvements, extraordinary expenses and marketing
550.2704(5)