

Florida Department of Business & Professional Regulation



For the Fiscal Year ending on June 30, 1996

65th Annual Report



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Lawton Chiles
Governor

Richard T. Farrell
Secretary

December 20, 1996

The Honorable Lawton Chiles
Governor, State of Florida
PL 05 The Capitol
Tallahassee, Florida 32399-0001

Dear Governor Chiles:

We are pleased to submit this sixty-fifth Annual Report of Pari-Mutuel Wagering in the State of Florida for the fiscal year ended June 30, 1996.

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 \$93 million, which is a decrease of 4.1% over prior year revenues. Total handle, excluding Charity/Scholarship performances, was \$1.53 billion, which reflected a decrease of 3.17% from last year's handle of \$1.58 billion.

During the past fiscal year, \$29.9 million of pari-mutuel wagering revenue was distributed to Florida counties; \$2.7 million to the Principal State School Fund (Department of Education); \$57 million to the General Revenue Fund, and \$8.5 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

OFFICE OF THE SECRETARY

Mailing Address: 1940 North Monroe Street • Tallahassee, Florida 32399-0750

Office Location: Johns Building • Suite 217 • 725 South Bronough Street

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Lawton Chiles
Governor

Richard T. Farrell
Secretary

December 20, 1996

Honorable Toni Jennings
President
The Florida Senate
Senate Office Building
Tallahassee, Florida 32399-1100

Dear Madam President:

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Lawton Chiles
Governor

Richard T. Farrell
Secretary

December 20, 1996

Honorable Daniel Webster
Speaker
Florida House of Representatives
The Capitol
Tallahassee, Florida 32399-1300

Dear Mr. Speaker:

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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED June 30, 1996**

Table of Contents

INTRODUCTORY SECTION

Overview and Explanation of Report Terminology	2
Events Shaping the 1995/96 Racing Season in Florida	3
Summary of the 1995/96 Legislative Session	4
Division Organization and Functional Overview	7
Organizational Chart	11

STATISTICAL SECTION

Revenue Collected by Geographical Location	12
Pari-Mutuel Wagering Permits by County	12
Components of Pari-Mutuel Handle for Regular Performances - On-Track	13
Summary of State Revenues for Regular Performances - On-Track	14
Summary of Track/Fronton Revenues for Regular Performances - On-Track	15
Components of Pari-Mutuel Handle for Regular Performances - Intertrack	16
Summary of State Revenues for Regular Performances - Intertrack	17
Summary of Track/Fronton Revenues for Regular Performances - Intertrack	18
Components of Pari-Mutuel Handle for Charity/Scholarship Performances - On-Track	19
Minimum Required Payment for Charity/Scholarship Performances - On-Track	20
Summary of Track/Fronton Revenues for Charity/Scholarship Performances - On-Track	21
Components of Pari-Mutuel Handle for Charity/Scholarship Performances - Intertrack	22
Minimum Required Payment for Charity/Scholarship Performances - Intertrack	23
Summary of Track/Fronton Revenues for Charity/Scholarship Performances - Intertrack	24
Total In-State Regular and Charity/Scholarship Handle	25
Total Handle Commingled in Florida	26
Summary of State Revenues from Pari-Mutuel Activities	27
Greyhound Racing - Comparative Data	28
Jai Alai - Comparative Data	33
Thoroughbred Racing - Comparative Data	36
Harness Racing - Comparative Data	38
Quarter Horse Racing - Comparative Data	39
Promotional Programs for Florida-Bred Horses	39
Collections For Promotional Trust Funds and Breeders' Associations	40
Fiscal Year Comparative Data	41
Graphs - Trend Analysis of State Revenue, Performances, Purses Paid, In-State and Out-of-State Handle and Effective Tax	43
Charity and Scholarship Performances	49
Abandoned Winning Tickets	49
Revenues and Other Data by Association	51

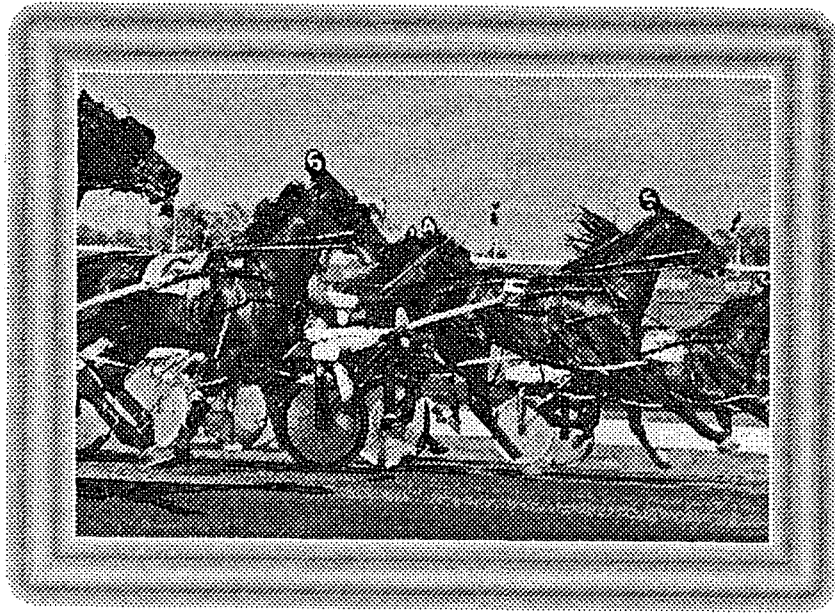
FINANCIAL SECTION

Financial Statements:	
Combined Balance Sheet	100
Combined Statement of Revenues, Expenditures and Changes in Fund Balances, All Governmental Funds - Budget and Actual	101
Notes to Financial Statements	102
Additional Information:	
Combining Balance Sheet - Special Revenue Funds	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Special Revenue Funds	110
Combining Balance Sheet - Fiduciary Funds	111
Schedule of Collections and Distributions - Estimated and Actual - Fiduciary Fund - Collection for Other State Agencies	112
Schedule of Collections and Distributions - Estimated and Actual - Fiduciary Fund - General Revenue Agency Fund	113

TAX STRUCTURE

Narrative	114
Tax Structure Explanation - Charts	115
Tax Structure Matrix	133

INTRODUCTORY



SECTION

OVERVIEW

This annual report on pari-mutuel wagering in Florida covers the fiscal year which began on July 1, 1995 and ended on June 30, 1996. This is the 65th 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 \$1.53 billion, and state revenue exceeded \$89 million from 4,692 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 1995/96 RACING SEASON IN FLORIDA

- The 1996 Legislative Session produced a single pari-mutuel legislative act. The pari-mutuel bill significantly reduced tax rates and restored tax exemptions lost with the repeal of Chapters 550 & 551 in 1992.
- Section 849.086 was created contingent upon the provisions of section 849.085 allowing penny ante poker in cardrooms within the pari-mutuel facilities of the counties that have approved cardgame operations. Cardrooms will begin operations as early as January 1, 1997.
- In November of 1995, Biscayne Kennel Club closed after 69 years of greyhound racing. Biscayne was the second oldest greyhound track in the country.
- "Bet Miami Greyhound" was created by splitting the Biscayne Kennel Club racing season between the Hollywood and West Flagler greyhound racing facilities. The split of the Biscayne permit allows each of the permit holders to operate six months of racing.
- Full-card simulcasting, a dominant pari-mutuel issue for several years, was addressed during the 1996 Legislative Session. The 1996 Legislature relaxed restrictions on full-card simulcast wagering for most permit holders. Harness permit holders who run a full schedule of live racing now have the option to conduct unlimited simulcast wagering.
- The Division of Pari-Mutuel Wagering was again a participant in the Breeder's Cup Pick -7 Audit Team sponsored by the Association of Racing Commissioners International.
- The Pari-mutuel wagering rules promulgation process continued throughout the fiscal year. The Division has continued the tedious process of promulgating pari-mutuel wagering rules and expects rules to be adopted during fiscal year 1996/97.
- The Jai Alai Tournament of Champions was hosted by Florida Jai Alai on March 29, 1996. Qualifying rounds were played during the three preceding Fridays at Miami Jai Alai, Tampa Jai Alai and Dania Jai Alai. The final at Florida Jai Alai generated live handle of \$845,301 and intertrack handle of \$114,865.

SUMMARY OF THE 1996 LEGISLATIVE SESSION

The 1996 legislative session began on March 5 and concluded on May 3, 1996. The legislature enacted far-reaching pari-mutuel legislation that changed many provisions of Chapter 550. The legislature also enacted legislation permitting cardrooms to be operated at pari-mutuel facilities upon the approval of the county commission.

The following is a synopsis of the significant changes to the pari-mutuel laws and the enacted cardroom legislation. Please note that the legislation has several different effective dates depending upon the particular provision.

Pari-Mutuel Legislation:

- Daily license fees on simulcast racing. Caps the daily license fees to be paid on simulcast racing at \$500 per day.
- Retired jai alai players charity days. Those jai alai permitholders who have not conducted a "Retired Jai Alai Players Charity Day" performance, may conduct two charity performances per year in order to catch up to the maximum they would have been able to conduct had they run one performance per year since the original law took effect.
- The tax rate on horseracing intertrack simulcast handle is reduced to 2.4%.
- The tax rate on greyhound intertrack handle is reduced from 7.6% to 6% for handle wagered between greyhound permitholders within Dade and Broward counties; Tampa Bay area; and Jacksonville area.
- Reduces the tax rate on jai alai intertrack handle from 7.1% to 6.1% for those jai alai permitholders in Dade and Broward counties who intertrack between each other. Further reduces the tax rate if certain conditions are met.
- The tax rate on live jai alai handle in Dade and Broward counties is reduced from 4.25% to 3.85%. The tax rate on live jai alai handle for all of the other permitholders is reduced from 5% to 4.25% or 2.55% if certain conditions are met.
- The breaks tax on live greyhound handle is eliminated permitting the breaks to be retained by the permitholder.
- Greyhound permitholders will be entitled to a tax exemption on their first \$100,000 of live handle and will also be entitled to a \$360,000 or \$500,000 tax credit per state fiscal year, to be utilized against tax on live handle. During the fiscal year, when the tax credit is exhausted, the \$100,000 tax exemption on live handle will no longer be applicable.
- Greyhound permitholders will also be entitled to an additional tax credit equal to the number of live races conducted in the previous state fiscal year times the applicable daily license fee per race.
- The tax rates on live thoroughbred handle in Dade and Broward counties are reduced.
- Minimum purse requirements on live thoroughbred racing are increased.
- Eight and one-half percent of the purse account generated through intertrack and intertrack simulcasting is to be used for Florida Owners' Awards.
- The Uniform Classification Guidelines for Foreign Substances, revised February 14, 1995, as promulgated by the Association of Racing Commissioners, Inc., are to be used by the Division as the uniform classification system for class four and five medications.
- The Division will use thin layer chromatography screening process to test the presence of class IV and class V medications in racehorses except when thresholds of a class IV or class V medication have been established and are enforced by rule.

- The Division shall implement by rule, medication levels finalized by the University of Florida developed pursuant to the Pharmacokinetic and Clearance Study Agreement.
- The testing medium for phenylbutazone in horses shall be serum.
- Tax exemptions and tax credits have been established in conjunction with the Breeders' Cup Meet.
- Full-card simulcasting is permitted for all thoroughbred, harness and jai alai permitholders. Full-card simulcasting is only permitted for greyhound permitholders in Dade and Broward counties.
- Thoroughbred permitholders can conduct simulcasting or cardroom operations between 7p.m. and 10p.m.
- Harness permitholders can conduct full-card simulcasting at any time during their current meet, including "dark days," if a full schedule of live racing was conducted in the preceding meet.
- Allows permitholders in Dade and Broward counties to send their intertrack signals to like-kind permitholders in the market area. Permitholders in Dade and Broward counties can also receive intertrack signals from a harness permitholder. Any permitholder in Dade or Broward county can receive an intertrack signal of another class permitholder if that other class permitholder in the area is not conducting live racing or games.
- Calder Race Course and Tropical Park are required to transmit intertrack and intertrack simulcast signals to Hialeah Park.
- The distribution of the handle on thoroughbred intertrack simulcast broadcasts is clarified. Allows thoroughbred permitholders, horseman's group and guest sites to establish contracts that will supersede the distribution of the intertrack simulcast handle specified in the law.
- A thoroughbred permitholder who conducts simulcasting must make an intertrack simulcast signal available to all permitholders eligible to receive an intertrack signal.
- A thoroughbred permitholder who conducts simulcasting after 6 p.m. must make an intertrack simulcast signal available to all permitholders eligible to receive an intertrack signal, including permitholders in Dade and Broward counties. The reception of such signals is limited to the number of performances that constitute a full schedule of live racing for a quarterhorse permit (an eligible guest can receive intertrack simulcast signals on at least 40 days).
- No thoroughbred permitholder shall be required to broadcast an intertrack simulcast signal to a guest permitholder if it is unprofitable.
- Jai alai points wagering is permitted but requires pari-mutuel machines to be locked prior to the serve of each game.

Cardroom Legislation:

- Section 849.086, F.S., was enacted to permit the operation of cardrooms at pari-mutuel facilities if such activity is approved by ordinance by the county commission where the pari-mutuel facility is located.
- The fee to operate a cardroom is based upon the number of cardtables intended to be operated. The fee is \$1,000 for the first table and \$500 for each additional table.
- Each person employed by a cardroom and each business doing business with a cardroom must be licensed. The employee license and business license is \$50 and \$250, respectively.
- The winnings of any player in a single round, hand, or game may not exceed \$10 nor may the fee charged to participate in the game be included in the calculation of the pot limit.

- A cardroom can only be operated in conjunction with live pari-mutuel wagering. A cardroom can begin operations 2 hours prior to the post time of the first live pari-mutuel event and up to 2 hours after the last live pari-mutuel event.
- A cardroom may charge a fee to participate. The fee may be either a flat fee, hourly rate for use of a seat, or a rake.
- The gross receipts of a cardroom are taxed at a rate of 10%. Gross receipts is defined as the total amount of money received by a cardroom from any person for participation in the authorized games.
- One-quarter of the tax and fee moneys deposited to the Pari-Mutuel Trust Fund from cardroom operations are to be distributed to counties where cardrooms are located. The moneys include one-half of the participation fees and applicable admissions tax and all of the cardtable fees. The 1996 Legislative Session began on March 5, 1996 and concluded on May 3, 1996.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

SECRETARY

Richard T. Farrell

DIVISION OF PARI-MUTUEL WAGERING

Deborah R. Miller, Director

John W. Johnson, 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 65 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 1995/96 fiscal year, the Bureau issued 25,575 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 1995/96, the stewards and judges issued 546 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 79,556 samples which included: 68,999 greyhound urine samples, 8,886 horse urine samples and 1,671 horse blood samples during fiscal year 1995/96.

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 following reflects the number of cases handled during the past five years, including fiscal year 1995/96.

	<u>91/92</u>	<u>92/93</u>	<u>93/94</u>	<u>94/95</u>	<u>95/96</u>
Investigative Cases:	3018	2511	2536	3126	2671

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, the laboratory participated in the Quality Assurance Program sponsored by the Association of Racing Commissioners International.

During the 1995/96 fiscal year, the Bureau of Laboratory Services received 79,556 samples which resulted in 427,126 analyses. The vigilant monitoring of samples by the laboratory serves to deter the illegal use of drugs in racing animals in Florida.

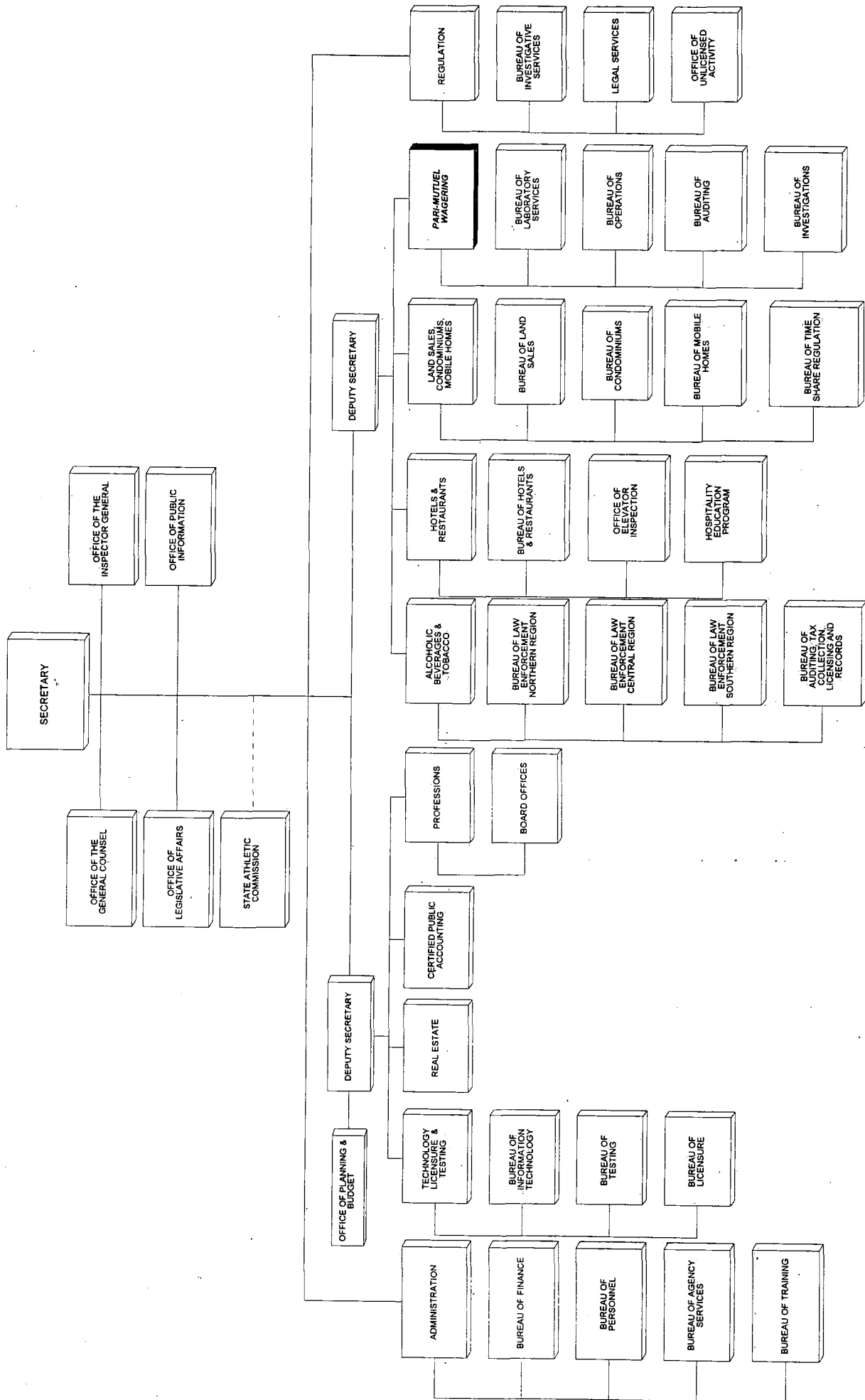
	<u>Horse Urine/Blood</u>	<u>Dog Urine*</u>	<u>Investigative</u>	<u>Miscellaneous**</u>
Samples Received	10,469	68,432	30	625
Samples Analyzed	10,433	33,200	28	448
Number of Analyses	232,517	192,521	223	1,865
Positives	38	80	7	10

* Quantity Not Sufficient For Testing (QNS) 35,090 (51.5%)

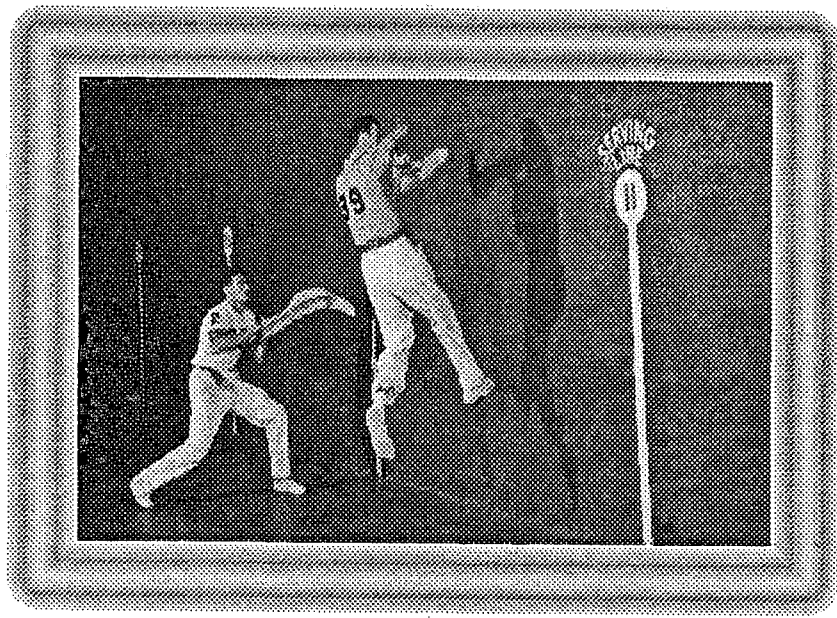
** Administration, Quality Assurance and Service Samples

TYPES OF POSITIVES	EQUINE	GREYHOUND
Caffeine	1	5
Caffeine/Theobromine	2	5
Caffeine/Theophylline	0	4
Caffeine/Theobromine/Theophylline	0	7
Dimethyl Sulfoxide	6	19
Flunixin	5	6
Lidocaine	0	2
Procaine	0	5
Phenylbutazone	4	0
Pyrilamine	3	0
Sulfadiazine	2	0
Sulfamethazine	1	0
Sulfamethoxazole	12	27
Theobromine	1	0
4-methylaminoantipyrine	<u>1</u>	<u>0</u>
TOTAL	38	80

FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 ORGANIZATIONAL CHART



STATISTICAL



SECTION



**REVENUE COLLECTED BY GEOGRAPHICAL LOCATION
FOR FISCAL YEAR 1995/96**



County	Regular Performances		ITW Handle	State Revenues From ITW and Regular Performances	
	Handle	Attendance		Performances	Percent
Brevard	\$ 5,078,660	83,966	\$ 0	\$ 529,986	0.60 %
Broward	269,939,534	1,798,504	69,731,797	14,088,927	15.87 %
Clay	14,866,740	164,483	33,287,407	3,878,254	4.37 %
Dade	317,136,888	1,964,715	170,359,536	19,783,740	22.28 %
Duval	17,396,080	197,189	33,781,686	4,119,049	4.64 %
Escambia	17,678,786	220,819	0	1,732,715	1.95 %
Hillsborough	85,177,048	919,435	61,072,689	8,658,511	9.75 %
Jefferson	14,156,341	141,794	0	1,437,785	1.62 %
Lee	44,474,641	525,437	0	4,077,749	4.59 %
Marion	1,842,554	60,418	0	53,266	0.06 %
Palm Beach	75,013,904	900,061	36,722,190	9,266,338	10.44 %
Pinellas	55,261,864	610,129	49,534,194	8,437,746	9.50 %
St. Johns	5,072,998	43,273	21,953,712	2,178,472	2.45 %
St. Lucie	4,197,876	117,139	0	116,533	0.13 %
Sarasota	13,434,998	188,585	0	1,243,195	1.40 %
Seminole	60,490,236	776,470	1,307,011	4,699,691	5.29 %
Volusia	35,750,858	545,978	2,534,699	3,579,669	4.03 %
Washington	8,596,284	145,308	0	906,866	1.02 %
GRAND TOTAL	\$ 1,045,566,290	9,403,703	\$ 480,284,921	\$88,788,492	100.00 %

PARI-MUTUEL WAGERING PERMITS BY COUNTY

County	
Brevard	1 Greyhound
Broward	1 Greyhound, 2 Jai-Alai, 1 Thoroughbred, 1 Harness (2 Quarter Horse - 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 Quarter Horse - Inactive)
Jefferson	1 Greyhound
Lee	1 Greyhound
Marion	1 Jai-Alai (1 Quarter Horse - Inactive)
Monroe	(1 Greyhound - Inactive)
Osceola	(1 Quarter Horse - 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

	Total Tax To State (1)		Total Track/Fronton Revenues From Part-Mutuel Handle		Public Pool		Collections For Awards Program		Total Part-Mutuel Handle
	\$		\$		\$		\$		
Greyhound Racing Associations									
Associated Outdoor Clubs, Inc.	2,802,946		4,740,332		25,306,361				32,849,639
Bayard Raceways, Inc.	505,663		673,385		3,893,950				5,072,998
Biscayne Kennel Club, Inc.	1,467,031		2,496,981		13,332,029				17,296,041
Investment Corp. of Palm Beach	6,376,452		10,736,799		57,900,653				75,013,904
Investment Corp. of South Florida	4,465,152		8,345,496		41,172,547				53,983,195
Jeffersonville Kennel Club, Inc.	1,531,922		2,502,486		13,361,672				17,396,080
Jefferson County Kennel Club, Inc.	1,420,847		2,620,608		10,114,886				14,156,341
Orange Park Kennel Club, Inc.	1,331,963		2,097,620		11,437,157				14,866,740
Pensacola Greyhound Track, Inc.	1,700,361		2,907,149		13,071,276				17,678,786
St. Petersburg Kennel Club, Inc.	4,598,164		7,957,923		42,705,777				55,261,864
Sanford-Orlando Kennel Club, Inc.	1,931,329		2,827,966		16,548,855				21,308,150
Sarasota Kennel Club, Inc.	1,222,672		1,769,192		10,443,134				13,434,998
Seminole Greyhound Park, Inc.	1,335,193		2,143,159		10,299,805				13,778,157
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	3,321,515		5,709,929		26,719,414				35,750,858
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	4,019,240		6,085,478		34,369,923				44,474,641
Sports Palace, Inc.	519,910		764,407		3,794,343				5,078,660
Washington County Kennel Club, Inc.	889,429		1,716,447		5,990,408				8,596,284
West Flagler Associates, Ltd.	4,747,458		8,126,405		43,323,641				56,197,504
Total Greyhound Tracks	44,187,247		74,221,762		383,785,831		0		502,194,840
Jai Alai Frontons									
Dania Jai Alai	1,694,674		5,714,710		24,984,673				32,394,057
Florida Jai Alai	1,252,666		4,686,888		19,464,375				25,403,929
Fort Pierce Jai Alai	102,476		930,102		3,165,298				4,197,876
Miami Jai Alai	1,071,350		3,937,780		16,213,142				21,222,272
Ocala Jai Alai	46,016		461,791		1,334,747				1,842,554
Summer Jai Alai	1,120,789		5,358,183		20,969,999				27,448,971
Summersport Enterprises, Ltd.	434,178		2,005,174		8,226,950				10,666,302
Tampa Jai Alai	1,309,318		4,508,745		17,637,268				23,455,331
Total Jai Alai Frontons	7,031,467		27,603,373		111,996,452		0		146,631,292
Thoroughbred Racing Associations									
Calder Race Course, Inc.	2,916,903		20,432,237		87,070,724		834,407		111,254,271
Gulfstream Park Racing Association, Inc.	3,734,180		20,053,879		97,081,238		913,370		121,782,667
Hialeah, Inc.	448,369		8,391,658		24,332,731		250,676		33,423,434
Tampa Bay Downs, Inc.	266,261		6,365,534		22,006,905		233,378		28,872,078
Tropical Park, Inc.	1,330,965		9,151,377		39,434,845		377,208		50,294,395
Total Thoroughbred Tracks	8,696,678		64,394,685		269,926,443		2,609,039		345,626,845
Harness Racing Associations									
Pompano Park Racing	886,433		11,827,278		38,208,829		190,773		51,113,313
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 60,801,825		\$ 178,047,098		\$ 803,917,555		\$ 2,799,812		\$ 1,043,566,290



(1) Net of Tax on Attendance

SUMMARY OF STATE REVENUES FOR REGULAR PERFORMANCES - ON-TRACK

Fiscal Year 1995/96

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
- Fort Pierce Jai Alai
- Miami Jai Alai
- Ocala 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
\$ 231,520	\$ 2,496,573	\$ 74,853	\$ 2,802,946	\$ 46,692	\$ 2,849,638
110,160	385,548	9,955	505,663	4,327	509,990
115,440	1,314,499	37,092	1,467,031	14,249	1,481,280
496,160	5,701,057	179,235	6,376,452	99,000	6,475,452
240,800	4,102,723	121,629	4,465,152	56,515	4,521,667
177,760	1,322,102	32,060	1,531,922	19,719	1,551,641
320,400	1,075,882	24,565	1,420,847	16,938	1,437,785
170,640	1,129,872	31,451	1,331,963	16,448	1,348,411
310,880	1,343,588	45,893	1,700,361	32,354	1,732,715
248,800	4,199,902	149,462	4,598,164	74,983	4,673,147
264,320	1,619,419	47,590	1,931,329	26,399	1,957,728
155,600	1,021,060	46,012	1,222,672	20,523	1,243,195
254,240	1,047,140	33,813	1,335,193	21,904	1,357,097
510,720	2,717,065	93,730	3,321,515	65,517	3,387,032
485,040	3,380,073	154,127	4,019,240	58,509	4,077,749
119,280	385,978	14,652	519,910	10,076	529,986
209,120	653,318	26,991	889,429	17,437	906,866
359,120	4,271,010	117,328	4,747,458	52,135	4,799,593
4,780,000	38,166,809	1,240,438	44,187,247	653,725	44,840,972
155,240	1,539,434		1,694,674	39,210	1,733,884
207,240	1,045,426		1,252,666	32,867	1,285,533
74,880	27,596		102,476	14,057	116,533
96,720	974,630		1,071,350	32,469	1,103,819
43,760	2,256		46,016	7,250	53,266
136,840	983,949		1,120,789	41,439	1,162,228
56,480	377,698		434,178	14,390	448,568
218,960	1,090,358		1,309,318	43,165	1,352,483
990,120	6,041,347	0	7,031,467	224,847	7,256,314
246,800	2,670,103		2,916,903	140,277	3,057,180
80,700	3,653,480		3,734,180	154,196	3,888,376
64,000	384,369		448,569	46,057	494,626
121,900	144,361		266,261	42,680	308,941
123,900	1,207,065		1,330,965	54,246	1,385,211
637,300	8,059,378	0	8,696,678	437,456	9,134,134
375,300	511,133		886,433	67,755	954,188
\$ 6,782,720	\$ 52,778,667	\$ 1,240,438	\$ 60,801,825	\$ 1,383,783	\$ 62,185,608

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

	Track/Fronton		Breaks	Players'/		Withheld	Total
	Commissions	Revenues From P/M Handle		Owners' Awards	For Purse		
Fiscal Year 1995/96							
Greyhound Racing Associations							
Associated Outdoor Clubs, Inc.	\$ 4,740,289	\$ 43	\$			\$	\$ 4,740,332
Bayard Raceways, Inc.	673,385						673,385
Biscayne Kennel Club, Inc.	2,494,788		2,193				2,496,981
Investment Corp. of Palm Beach	10,736,799						10,736,799
Investment Corp. of South Florida	8,340,864		4,632				8,345,496
Jacksonville Kennel Club, Inc.	2,502,485		1				2,502,486
Jefferson County Kennel Club, Inc.	2,620,607		1				2,620,608
Orange Park Kennel Club, Inc.	2,097,620						2,097,620
Pensacola Greyhound Track, Inc.	2,907,149		27				2,907,149
St. Petersburg Kennel Club, Inc.	7,957,896						7,957,923
Sanford-Orlando Kennel Club, Inc.	2,827,966						2,827,966
Sarasota Kennel Club, Inc.	1,769,192						1,769,192
Seminole Greyhound Park, Inc.	2,143,159						2,143,159
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	5,709,929						5,709,929
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	6,085,478						6,085,478
Sports Palace, Inc.	764,407						764,407
Washington County Kennel Club, Inc.	1,716,447						1,716,447
West Flagler Associates, Ltd.	8,120,180		6,225				8,126,405
Total Greyhound Tracks	74,208,640		13,122	0		0	74,221,762
Jai Alai Frontons							
Dania Jai Alai	5,665,195			49,515			5,714,710
Florida Jai Alai	4,647,645			39,243			4,686,888
Fort Pierce Jai Alai	920,866			9,236			930,102
Miami Jai Alai	3,913,823			23,957			3,937,780
Ocala Jai Alai	458,184			3,607			461,791
Summer Jai Alai	5,327,066			31,117			5,358,183
Summersport Enterprises, Ltd.	1,988,709			16,465			2,005,174
Tampa Jai Alai	4,471,592			37,153			4,508,745
Total Jai Alai Frontons	27,393,080		0	210,293		0	27,603,373
Thoroughbred Racing Associations							
Calder Race Course, Inc.	11,744,750		598,043	585,907	7,503,537		20,432,237
Gulfstream Park Racing Association, Inc.	10,602,579		638,130	23,672	8,769,498		20,053,879
Hialeah, Inc.	5,576,291		168,672	193,370	2,453,325		8,391,658
Tampa Bay Downs, Inc.	3,699,544		160,955	175,688	2,329,347		6,365,534
Tropical Park, Inc.	5,259,866		252,971	264,007	3,374,533		9,151,377
Total Thoroughbred Tracks	36,883,030		1,838,771	1,242,644	24,430,240		64,394,685
Harness Racing Associations							
Pompano Park Racing	8,532,031		62,223	0	3,233,024		11,827,278
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 147,016,781		\$ 1,914,116	\$ 1,452,937	\$ 27,663,264		\$ 178,047,098



COMPONENTS OF PARI-MUTUEL HANDLE FOR REGULAR PERFORMANCES - INTERTRACK

	Total Tax To State	Total Track/Fronton Revenues From Part-Mutuel Handle	Public Pool	Collections For Awards Program	Total Part-Mutuel Handle
Fiscal Year: 1995/96					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 3,768,274	\$ 7,684,456	\$ 38,129,825	\$	\$ 49,582,555
Bayard Raceways, Inc.	1,668,482	3,444,116	16,841,114		21,953,712
Biscayne Kennel Club, Inc.	136,491	279,751	1,379,697		1,795,939
Investment Corp. of Palm Beach	2,790,886	5,670,585	28,260,719		36,722,190
Investment Corp. of South Florida	443,486	961,401	4,430,450		5,835,337
Jacksonville Kennel Club, Inc.	2,567,408	5,284,804	25,929,474		33,781,686
Orange Park Kennel Club, Inc.	2,529,843	5,190,150	25,567,414		33,287,407
St. Petersburg Kennel Club, Inc.	3,764,599	7,632,064	38,137,531		49,534,194
Seminole Greyhound Park, Inc.	99,333	230,062	977,616		1,307,011
Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club	192,637	445,470	1,896,592		2,534,699
West Flagler Associates, Ltd.	508,153	1,038,267	5,139,802		6,686,222
Total Greyhound Tracks	18,469,592	37,861,126	186,690,234	0	243,020,952
Jai Alai Frontons					
Dania Jai Alai	185,719	1,171,357	4,568,510		5,925,586
Miami Jai Alai	539,661	2,152,249	8,764,377		11,456,287
Summer Jai Alai	643,423	2,854,989	11,399,199		14,897,611
Summersport Enterprises, Ltd.	60,784	360,303	1,420,849		1,841,936
Total Jai Alai Frontons	1,429,587	6,538,898	26,152,935	0	34,121,420
Thoroughbred Racing Associations					
Calder Race Course, Inc.	2,522,302	13,648,671	59,689,179	573,251	76,433,403
Gulfstream Park Racing Association, Inc.	1,356,405	6,794,538	32,643,976	308,274	41,103,193
Hialeah, Inc.	959,376	6,747,355	21,147,211	218,040	29,071,982
Tampa Bay Downs, Inc.	379,175	2,263,323	8,759,282	88,354	11,490,134
Tropical Park, Inc.	990,597	5,277,702	23,524,657	225,136	30,018,092
Total Thoroughbred Tracks	6,207,855	34,751,589	145,764,305	1,413,055	188,116,804
Harness Racing Associations					
Pompano Park Racing	495,850	3,105,342	11,274,296	150,257	15,025,745
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 26,602,884	\$ 82,236,955	\$ 369,881,770	\$ 1,563,312	\$ 480,284,921



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 1995/96					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 3,768,274	\$		\$ 3,768,274	\$ 3,768,274
Bayard Raceways, Inc.	1,668,482			1,668,482	1,668,482
Biscayne Kennel Club, Inc.	136,491			136,491	136,491
Investment Corp. of Palm Beach	2,790,886			2,790,886	2,790,886
Investment Corp. of South Florida	443,486			443,486	443,486
Jacksonville Kennel Club, Inc.	2,567,408			2,567,408	2,567,408
Orange Park Kennel Club, Inc.	2,529,843			2,529,843	2,529,843
St. Petersburg Kennel Club, Inc.	3,764,599			3,764,599	3,764,599
Seminole Greyhound Park, Inc.	99,333			99,333	99,333
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	192,637			192,637	192,637
West Flagler Associates, Ltd.	508,153			508,153	508,153
Total Greyhound Tracks	0	18,469,592	0	18,469,592	18,469,592
Jal Alal Frontons					
Dania Jai Alai		185,719		185,719	185,719
Miami Jai Alai		539,661		539,661	539,661
Summer Jai Alai		643,423		643,423	643,423
Summersport Enterprises, Ltd.		60,784		60,784	60,784
Total Jal Alal Frontons	0	1,429,587	0	1,429,587	1,429,587
Thoroughbred Racing Associations					
Calder Race Course, Inc.		2,522,302		2,522,302	2,522,302
Gulfstream Park Racing Association, Inc.		1,356,405		1,356,405	1,356,405
Hialeah, Inc.		959,376		959,376	959,376
Tampa Bay Downs, Inc.		379,175		379,175	379,175
Tropical Park, Inc.		990,597		990,597	990,597
Total Thoroughbred Tracks	0	6,207,855	0	6,207,855	6,207,855
Harness Racing Associations					
Pompano Park Racing		495,850		495,850	495,850
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 0	\$ 26,602,884	\$ 0	\$ 26,602,884	\$ 26,602,884



SUMMARY OF TRACK/FRONTON REVENUES FOR REGULAR PERFORMANCES - INTERTRACK

	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purposes	Total Track/Fronton Revenues From P/M Handle
Fiscal Year 1995/96					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 7,588,165	\$ 96,291	\$	\$	\$ 7,684,456
Bayard Raceways, Inc.	3,405,544	38,572			3,444,116
Biscayne Kennel Club, Inc.	276,029	3,722			279,751
Investment Corp. of Palm Beach	5,595,855	74,730			5,670,585
Investment Corp. of South Florida	948,153	13,248			961,401
Jacksonville Kennel Club, Inc.	5,221,727	63,077			5,284,804
Orange Park Kennel Club, Inc.	5,128,905	61,245			5,190,150
St. Petersburg Kennel Club, Inc.	7,538,164	93,900			7,632,064
Seminole Greyhound Park, Inc.	227,420	2,642			230,062
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	441,038	4,432			445,470
West Flagler Associates, Ltd.	1,024,175	14,092			1,038,267
Total Greyhound Tracks	37,395,175	465,951	0	0	37,861,126
Jai Alai Frontons					
Dania Jai Alai	1,163,710	7,647			1,171,357
Miami Jai Alai	2,137,752	14,497			2,152,249
Summer Jai Alai	2,835,446	19,543			2,854,989
Summersport Enterprises, Ltd.	357,638	2,665			360,303
Total Jai Alai Frontons	6,494,546	44,352	0	0	6,538,898
Thoroughbred Racing Associations					
Calder Race Course, Inc.	9,876,682	403,855		3,368,134	13,648,671
Gulfstream Park Racing Association, Inc.	4,097,753	209,985		2,486,800	6,794,538
Hialeah, Inc.	5,216,003	137,302		1,394,050	6,747,355
Tampa Bay Downs, Inc.	1,585,171	57,775		620,377	2,263,323
Tropical Park, Inc.	3,907,960	146,122		1,223,620	5,277,702
Total Thoroughbred Tracks	24,683,569	955,039	0	9,092,981	34,731,589
Harness Racing Associations					
Pompano Park Racing	2,291,148	73,794	0	740,400	3,105,342
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 70,864,438	\$ 1,539,136	\$ 0	\$ 9,833,381	\$ 82,236,955



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 Part-Mutuel Handle
Greyhound Racing Associations						
Associated Outdoor Clubs, Inc.	\$ 155,381	\$ 289,438	\$ 1,526,684	\$	\$ 10,400	\$ 1,981,903
Bayard Raceways, Inc.	50,811	88,249	500,108		11,600	650,768
Biscayne Kennel Club, Inc.	150,514	281,292	1,480,937		8,720	1,921,463
Investment Corp. of Palm Beach	186,915	341,586	1,828,652		11,360	2,368,513
Investment Corp. of South Florida	291,225	568,696	2,843,300		17,360	3,720,581
Jacksonville Kennel Club, Inc.	113,361	213,193	1,119,153		11,520	1,457,227
Jefferson County Kennel Club, Inc.	58,486	141,676	539,737		9,600	749,499
Orange Park Kennel Club, Inc.	109,838	202,177	1,081,657		11,280	1,404,952
St. Petersburg Kennel Club, Inc.	308,475	569,649	3,032,262		11,200	3,921,586
Sanford-Orlando Kennel Club, Inc.	29,148	48,331	288,709		5,600	371,788
Sarasota Kennel Club, Inc.	24,112	38,798	236,029		4,480	303,419
Seminole Greyhound Park, Inc.	62,229	125,731	591,595		12,000	791,555
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	93,424	195,491	887,764		11,200	1,187,879
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	124,207	217,586	1,200,433		11,120	1,553,346
Sports Palace, Inc.	59,204	119,087	561,565		11,680	751,536
Washington County Kennel Club, Inc.	58,812	156,362	523,057		11,600	749,831
West Flagler Associates, Ltd.	216,437	398,659	2,136,626		17,040	2,768,762
Total Greyhound Tracks	2,092,579	3,996,001	20,378,268	0	187,760	26,654,608
Jai Alai Frontons						
Dania Jai Alai	52,738	183,828	813,288	1,549	3,360	1,054,763
Florida Jai Alai	2,579	14,938	59,911	151	560	78,139
Fort Pierce Jai Alai	3,811	55,926	192,923	433	3,120	256,213
Miami Jai Alai	87,236	316,820	1,332,729	2,012	5,920	1,744,717
Ocala Jai Alai	679	10,821	31,536	63	480	43,579
Summer Jai Alai	61,945	300,755	1,198,574	1,699	5,920	1,568,893
Summersport Enterprises, Ltd.	39,982	179,234	753,338	1,526	3,560	979,640
Tampa Jai Alai	55,821	212,979	839,812	1,853	5,960	1,116,425
Total Jai Alai Frontons	304,791	1,275,301	5,224,111	9,286	28,880	6,842,369
Thoroughbred Racing Associations						
Calder Race Course, Inc.	51,472	394,756	1,674,372	16,085	8,000	2,144,685
Gulfstream Park Racing Association, Inc.	94,544	512,279	2,518,123	23,636	2,900	3,151,482
Tropical Park, Inc.	83,822	634,801	2,733,269	26,194	14,500	3,492,586
Total Thoroughbred Tracks	229,838	1,541,836	6,925,764	65,915	25,400	8,788,753
Harness Racing Associations						
Pompano Park Racing	21,352	488,463	1,607,236	7,319	10,800	2,135,170
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 2,648,560	\$ 7,301,601	\$ 34,135,379	\$ 82,520	\$ 252,840	\$ 44,420,900

(1) Net of Tax on Attendance

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

Fiscal Year 1995/96	Tax on Handle	Breaks	Minimum Required Payment From Handle	Tax on Attendance	Total Minimum Required Payment to Charity
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 150,625	\$ 4,756	\$ 155,381	\$ 3,140	\$ 158,521
Bayard Raceways, Inc.	49,458	1,353	50,811	675	51,486
Biscayne Kennel Club, Inc.	146,031	4,483	150,514	1,514	152,028
Investment Corp. of Palm Beach	180,007	6,908	186,915	3,866	190,781
Investment Corp. of South Florida	282,764	8,461	291,225	4,127	295,352
Jacksonville Kennel Club, Inc.	110,749	2,612	113,361	1,735	115,096
Jefferson County Kennel Club, Inc.	56,962	1,524	58,486	963	59,449
Orange Park Kennel Club, Inc.	106,776	3,062	109,838	2,007	111,845
St. Petersburg Kennel Club, Inc.	298,041	10,434	308,475	5,672	314,147
Sanford-Oriando Kennel Club, Inc.	28,256	892	29,148	430	29,578
Sarasota Kennel Club, Inc.	23,060	1,052	24,112	492	24,604
Seminole Greyhound Park, Inc.	60,158	2,071	62,229	1,314	63,543
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	90,279	3,145	93,424	2,312	95,736
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	118,054	6,153	124,207	2,408	126,615
Sports Palace, Inc.	57,117	2,087	59,204	1,489	60,693
Washington County Kennel Club, Inc.	56,987	1,825	58,812	1,368	60,180
West Flagler Associates, Ltd.	210,426	6,011	216,437	2,703	219,140
Total Greyhound Tracks	2,025,750	66,829	2,092,579	36,215	2,128,794
Jai Alai Frontons					
Dania Jai Alai	52,738		52,738	1,559	54,297
Florida Jai Alai	2,579		2,579	244	2,823
Fort Pierce Jai Alai	3,811		3,811	690	4,501
Miami Jai Alai	87,236		87,236	2,772	90,008
Ocala Jai Alai	679		679	140	819
Summer Jai Alai	61,945		61,945	2,759	64,704
Summersport Enterprises, Ltd.	39,982		39,982	1,498	41,480
Tampa Jai Alai	55,821		55,821	2,320	58,141
Total Jai Alai Frontons	304,791	0	304,791	11,982	316,773
Thoroughbred Racing Associations					
Calder Race Course, Inc.	51,472		51,472	2,677	54,149
Gulfstream Park Racing Association, Inc.	94,544		94,544	3,830	98,374
Tropical Park, Inc.	83,822		83,822	3,671	87,493
Total Thoroughbred Tracks	229,838	0	229,838	10,178	240,016
Harness Racing Associations					
Pompano Park Racing	21,352		21,352	2,670	24,022
Total for All Tracks and Frontons	\$ 2,581,731	\$ 66,829	\$ 2,648,560	\$ 61,045	\$ 2,709,605



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

	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purse	Total Track/Fronton Revenues From P/M Handle
Fiscal Year 1995/96					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 289,438	\$	\$	\$	\$ 289,438
Bayard Raceways, Inc.	88,249				88,249
Biscayne Kennel Club, Inc.	280,981	311			281,292
Investment Corp. of Palm Beach	341,586				341,586
Investment Corp. of South Florida	567,913	783			568,696
Jacksonville Kennel Club, Inc.	213,193				213,193
Jefferson County Kennel Club, Inc.	141,676				141,676
Orange Park Kennel Club, Inc.	202,177				202,177
St. Petersburg Kennel Club, Inc.	569,649				569,649
Sanford-Orlando Kennel Club, Inc.	48,331				48,331
Sarasota Kennel Club, Inc.	38,798				38,798
Seminole Greyhound Park, Inc.	125,731				125,731
Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club	195,491				195,491
Southwest Florida Enterprises, Inc. d/b/a Bonita Ft. Myers Greyhound Track	217,586				217,586
Sports Palace, Inc.	119,087				119,087
Washington County Kennel Club, Inc.	156,362				156,362
West Flagler Associates, Ltd.	398,094	565			398,659
Total Greyhound Tracks	3,994,342	1,659	0	0	3,996,001
Jai Alai Frontons					
Dania Jai Alai	183,828				183,828
Florida Jai Alai	14,938				14,938
Fort Pierce Jai Alai	55,976				55,976
Miami Jai Alai	316,820				316,820
Ocala Jai Alai	10,821				10,821
Summer Jai Alai	300,755				300,755
Summersport Enterprises, Ltd.	179,234				179,234
Tampa Jai Alai	212,979				212,979
Total Jai Alai Frontons	1,275,301	0	0	0	1,275,301
Thoroughbred Racing Associations					
Calder Race Course, Inc.	209,338	11,117	12,607	161,694	394,756
Gulfstream Park Racing Association, Inc.	276,953	13,031	0	222,295	512,279
Tropical Park, Inc.	363,417	17,961	18,381	235,042	634,801
Total Thoroughbred Tracks	849,708	42,109	30,988	619,031	1,541,836
Harness Racing Associations					
Pompano Park Racing	362,510	2,254	0	123,699	488,463
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 6,481,861	\$ 46,022	\$ 30,988	\$ 742,730	\$ 7,301,601



COMPONENTS OF HANDLE FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

Fiscal Year 1995/96

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
- Summer Jai Alai
- Summersport Enterprises Ltd



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	Total Track/Fronton Revenue	Public Pool	Collections For Awards Programs	Daily License Fee	Total Pari-Mutuel Handle
\$ 221,753	\$ 454,050	\$ 2,241,997	\$	\$	\$ 2,917,800
188,592	387,828	1,905,051			2,481,471
10,619	21,787	107,319			139,725
77,383	157,948	782,864			1,018,195
14,969	32,532	149,459			196,960
188,246	388,836	1,899,836			2,476,918
190,561	390,191	1,926,627			2,507,379
202,236	410,629	2,048,140			2,661,005
5,628	13,027	55,393			74,048
8,230	19,054	81,008			108,292
14,283	29,419	144,226			187,928
1,122,500	2,305,301	11,341,920	0	0	14,769,721
4,465	26,585	104,260			135,310
26,510	162,158	614,679			803,347
52,108	120,107	561,700			733,915
4,622	27,419	108,006			140,047
87,705	336,269	1,388,645	0	0	1,812,619
49,530	272,071	1,168,040	11,257		1,500,898
46,772	232,106	1,127,818	10,630		1,417,326
79,893	432,372	1,890,590	18,158		2,421,013
176,195	936,549	4,186,448	40,045	0	5,339,237
20,381	127,173	463,886	6,176	0	617,616
\$ 1,406,781	\$ 3,705,292	\$ 17,380,899	\$ 46,221	\$ 0	\$ 22,539,193

MINIMUM REQUIRED PAYMENT FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

	Tax on Handle	Breaks	Minimum Required Payment From Handle	Total Minimum Required Payment to Charity
Fiscal Year 1995/96				
Greyhound Racing Associations				
Associated Outdoor Clubs, Inc.	\$ 221,753	\$	\$ 221,753	\$ 221,753
Bayard Raceways, Inc.	188,592		188,592	188,592
Biscayne Kennel Club, Inc.	10,619		10,619	10,619
Investment Corp. of Palm Beach	77,383		77,383	77,383
Investment Corp. of South Florida	14,969		14,969	14,969
Jacksonville Kennel Club, Inc.	188,246		188,246	188,246
Orange Park Kennel Club, Inc.	190,561		190,561	190,561
St. Petersburg Kennel Club, Inc.	202,236		202,236	202,236
Seminole Greyhound Park, Inc.	5,628		5,628	5,628
Seminole Racing Inc. <i>g/b/a</i> Daytona Beach Kennel Club	8,230		8,230	8,230
West Flagler Associates, Ltd.	14,283		14,283	14,283
Total Greyhound Tracks	1,122,500	0	1,122,500	1,122,500
Jai Alai Frontons				
Dania Jai Alai	4,465		4,465	4,465
Miami Jai Alai	26,510		26,510	26,510
Summer Jai Alai	52,108		52,108	52,108
Summersport Enterprises, Ltd.	4,622		4,622	4,622
Total Jai Alai Frontons	87,705	0	87,705	87,705
Thoroughbred Racing Associations				
Calder Race Course, Inc.	49,530		49,530	49,530
Gulfstream Park Racing Association, Inc.	46,772		46,772	46,772
Tropical Park, Inc.	79,893		79,893	79,893
Total Thoroughbred Tracks	176,195	0	176,195	176,195
Harness Racing Associations				
Pompano Park Racing	20,381	0	20,381	20,381
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 1,406,781	\$ 0	\$ 1,406,781	\$ 1,406,781



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

	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purse	Total Track/Fronton Revenues From P/M Handle
Fiscal Year 1995/96					
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$ 448,483	\$ 5,567	\$	\$	\$ 454,050
Bayard Raceways, Inc.	383,535	4,293			387,828
Biscayne Kennel Club, Inc.	21,410	377			21,787
Investment Corp. of Palm Beach	155,540	2,408			157,948
Investment Corp. of South Florida	31,994	538			32,532
Jacksonville Kennel Club, Inc.	384,383	4,453			388,836
Orange Park Kennel Club, Inc.	385,251	4,940			390,191
St. Petersburg Kennel Club, Inc.	406,042	4,587			410,629
Seminole Greyhound Park, Inc.	12,884	143			13,027
Seminole Racing Inc. d/b/a Daytona Beach Kennel Club	18,843	211			19,054
West Flagler Associates, Ltd.	29,010	409			29,419
Total Greyhound Tracks	2,277,375	27,926	0	0	2,305,301
Jai Alai Frontons					
Dania Jai Alai	26,432	153			26,585
Miami Jai Alai	161,098	1,060			162,158
Summer Jai Alai	119,191	916			120,107
Summersport Enterprises, Ltd.	27,249	170			27,419
Total Jai Alai Frontons	333,970	2,299	0	0	336,269
Thoroughbred Racing Associations					
Calder Race Course, Inc.	189,662	7,634		74,775	272,071
Gulfstream Park Racing Association, Inc.	139,949	6,719		85,438	232,106
Tropical Park, Inc.	317,732	12,348		102,292	432,372
Total Thoroughbred Tracks	647,343	26,701	0	262,505	936,549
Harness Racing Associations					
Pompano Park Racing	95,189	2,612	0	29,372	127,173
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 3,353,877	\$ 59,538	\$ 0	\$ 291,877	\$ 3,705,292



TOTAL IN-STATE REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 1995/96

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 Kennel Club
- 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
- Summer Jai Alai
- Summersport Enterprises, Ltd.
- Tampa Jai Alai

Total Jai Alai Frontons



Thoroughbred Racing Associations

- Caldor 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		ITW	CHARITY/SCHOLARSHIP		Total Handle Wagered In Florida
	LIVE	SIMULCAST		LIVE	SIMULCAST	
\$	32,830,859	\$ 18,780	\$ 49,582,555	\$ 1,981,903	\$ 2,917,800	\$ 87,331,897
	5,072,998		21,953,712	650,768	2,481,471	30,159,949
	16,388,919	907,122	1,795,939	1,796,129	139,725	21,153,168
	75,013,904		36,722,190	2,368,513	1,018,195	115,122,802
	51,843,851	2,139,344	5,835,337	3,394,160	196,960	63,736,073
	17,390,905	5,175	33,781,686	1,457,227	2,476,918	55,111,911
	14,153,471	2,870		749,499		14,903,840
	14,866,740		33,287,407	1,404,952	2,507,379	52,066,478
	17,678,786			3,971,586		17,678,786
	55,245,241	16,623	49,534,194	371,788	2,661,005	111,378,649
	21,308,150			303,419		21,679,938
	13,434,998			791,555	74,048	13,738,417
	13,778,157		1,307,011	1,187,879	108,292	15,950,771
	35,750,858		2,534,699	1,553,346		39,581,728
	44,474,641			751,536		46,027,987
	5,078,660			749,831		5,830,196
	8,596,284			2,554,279	187,928	9,346,115
	53,459,215	2,738,289	6,686,222	25,988,370	666,238	63,840,416
	496,366,637	5,828,203	243,020,952			786,640,121
				1,054,763	135,310	39,509,716
	32,394,057		5,925,586	78,139		25,482,068
	25,403,929			256,213		4,454,089
	4,197,876			1,744,717	803,347	35,226,623
	21,222,272		11,456,287	43,579		1,886,133
	1,842,554			1,568,893	733,915	44,649,390
	27,448,971		14,897,611	979,640	140,047	13,627,925
	10,666,302		1,841,936	1,116,425		24,571,756
	23,455,331			6,842,369	0	189,407,700
	146,631,292	0	341,214,200			
				1,819,722	324,963	191,333,257
	84,422,970	26,831,301	76,433,403	2,963,929	187,553	167,454,668
	116,295,381	5,487,286	41,103,193	2,643,735	848,851	62,495,416
	27,554,484	5,868,950	29,071,982	7,427,386	1,361,367	40,362,212
	26,372,957	2,499,121	11,490,134			86,226,086
	37,953,585	12,340,810	30,018,092			
	292,599,377	53,027,468	188,116,804			
				1,546,242	588,928	547,871,639
	40,412,806	10,700,507	15,025,745			
				\$ 41,804,367	\$ 2,616,533	\$ 1,592,811,304
	976,010,112	\$ 69,556,178	\$ 480,284,921			

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

Fiscal Year 1995/96

Greyhound Racing Associations



- Associated Outdoor Clubs, Inc.
- Bayard Raceways, Inc.
- Bisseyne 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.

T total Greyhound Tracks

Jai Alai Frontons



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

T 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.

T total Thoroughbred Tracks

Harness Racing Associations



- Pompano Park Racing

TOTAL FOR ALL TRACKS AND FRONTONS

(1) Taxed in State where wager was placed

Total Handle Wagered in Florida	Out-of-State Wagers Commingled in Florida (1)	Total Handle Waged & Commingled in Florida
\$ 87,331,897	\$ 21,016,208	\$ 108,348,105
30,158,949	9,900,827	40,059,776
21,153,168	9,219,244	30,372,412
115,122,802	19,813,308	134,936,110
63,736,073	27,604,478	91,340,551
55,111,911	19,281,160	74,393,071
14,905,840		14,905,840
52,066,478	12,695,066	64,761,544
17,678,786		17,678,786
111,378,649	31,150,403	142,529,052
21,679,938		21,679,938
13,738,417		13,738,417
15,950,771		15,950,771
39,581,728		39,581,728
46,027,987		46,027,987
5,830,196		5,830,196
9,346,115		9,346,115
65,840,416	32,727,852	98,568,268
786,640,121	183,408,546	970,048,667
39,509,716	409,881	39,919,597
25,482,068		25,482,068
4,454,089		4,454,089
35,226,623	947,996	36,174,619
1,886,133		1,886,133
44,649,390	1,084,275	45,733,665
13,627,925	77,158	13,705,083
24,571,756		24,571,756
189,407,700	2,519,310	191,927,010
191,333,257	111,308,706	302,641,963
167,454,668	406,603,567	574,058,235
62,495,416	30,823,083	93,318,499
40,362,212	32,659,291	73,021,503
86,226,086	117,925,337	204,151,423
547,871,639	699,319,984	1,247,191,623
68,891,844	3,183,838	72,075,682
\$ 1,592,811,304	\$ 888,431,678	\$ 2,481,242,982

**DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUES FROM PARI-MUTUEL ACTIVITIES
JULY 1, 1995 THROUGH JUNE 30, 1996**

State Revenue From Regular Performances	
Tax on Attendance	\$ 1,383,783
Daily License Fees	6,782,720
Tax on Handle	52,778,667
Breaks on Greyhounds	<u>1,240,438</u>
Total State Revenue From Regular Performances	62,185,608
State Revenue From Intertrack Performances	
Tax on Handle	26,602,884
State Revenue From Charity Performances	
Daily License Fees	252,840
Total State Revenues From Pari-Mutuel Performances	89,041,332
Other State Revenue	
Occupational Licenses	798,717
Fingerprint Fees	290,114
Escheated Tickets From Greyhound and Jai Alai	2,755,808
State Board of Regents - Racing Scholarship Funds	33,262
Racing Research Trust Fund - Fines	8,750
Miscellaneous Revenues	1,227
Miscellaneous Fines	<u>7,902</u>
Total Other State Revenue	3,895,780
Quarter Horse Promotional Trust Fund Revenue	
Breaks - Regular and Charity Performances	12,072
1% of Regular Handle - Arabians	<u>27,772</u>
Total Quarter Horse Promotional Trust Fund Revenue	39,844
Total Revenues Generated	<u>\$ 92,976,956</u>

GREYHOUND RACING

Florida is the leader in greyhound racing in the United States with eighteen of the 52 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 29% of the total greyhound handle nationally. Additionally, 31% of the greyhound races conducted in the United States were held in Florida.

Intertrack handle increased by 7%, on-track handle decreased by 12% and overall total handle declined by 7%. Total attendance decreased by 9% which contributed to the decline of live handle. Average on-track handle per performance for the industry as a whole declined from \$135,198 during fiscal year 1994/95 to \$119,456 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 7% over the prior year. In fiscal year 1995/96, greyhound racing contributed 71% of Florida's total revenue from pari-mutuel performances.

Greyhound permitholders reported paying \$30,399,862 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, 1995 Through June 30, 1996

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Associated Outdoor Clubs, Inc.	On-Track 1995/96	150	222	303,642	\$32,849,639	\$2,849,638
	Intertrack 1995/96				49,582,555	3,768,274
	Total	150	222	303,642	82,432,194	6,617,912
	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
	Difference	(2)	(7)	(67,641)	(7,445,175)	(598,461)
	% Change - On-Track	-1	-3	-18	-18	-17
	% Change - Intertrack				-1	-1
	% Change Total				-8	-8
Bayard Raceways, Inc.	On-Track 1995/96	77	97	43,273	\$5,072,998	\$509,990
	Intertrack 1995/96				21,953,712	1,668,482
	Total	77	97	43,273	27,026,710	2,178,472
	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
	Difference	6	5	(10,371)	(1,253,742)	(92,867)
	% Change - On-Track	8	5	-19	-18	-14
	% Change - Intertrack				-1	-1
	% Change Total				-4	-4

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
 July 1, 1995 Through June 30, 1996

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Biscayne Kennel Club, Inc.	On-Track 1995/96	52	77	112,328	\$17,296,041	\$1,481,280
	Intertrack 1995/96				1,795,939	136,491
	Total	52	77	112,328	19,091,980	1,617,771
	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
	Difference	(129)	(182)	(344,385)	(55,710,541)	(4,597,872)
	% Change - On-Track	-71	-70	-75	-75	-75
	% Change - Intertrack				-61	-61
	% Change Total				-74	-74
Investment Corp. of Palm Beach	On-Track 1995/96	290	440	900,061	\$75,013,904	\$6,475,452
	Intertrack 1995/96				36,722,190	2,790,886
	Total	290	440	900,061	111,736,094	9,266,338
	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
	Difference	7	8	(26,717)	5,188,407	384,838
	% Change - On-Track	2	2	-3	-3	-3
	% Change - Intertrack				26	26
	% Change Total				5	4
Investment Corp. of South Florida	On-Track 1995/96	118	167	414,947	\$53,983,195	\$4,521,667
	Intertrack 1995/96				5,835,337	443,486
	Total	118	167	414,947	59,818,532	4,965,153
	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
	Difference	1	1	(35,539)	(4,450,259)	(368,171)
	% Change - On-Track	1	1	-8	-10	-10
	% Change - Intertrack				48	48
	% Change Total				-7	-7
Jacksonville Kennel Club, Inc.	On-Track 1995/96	117	156	197,189	\$17,396,080	\$1,551,641
	Intertrack 1995/96				33,781,686	2,567,408
	Total	117	156	197,189	51,177,766	4,119,049
	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
	Difference	2	3	(28,120)	185,284	12,368
	% Change - On-Track	2	2	-12	-16	-14
	% Change - Intertrack				11	11
	% Change Total				0	0

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
July 1, 1995 Through June 30, 1996

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Jefferson County Kennel Club, Inc.	On-Track 1995/96	269	316	141,794	\$14,156,341	\$1,437,785
	On-Track 1994/95	290	336	168,025	\$18,282,649	\$1,791,904
	Difference	(21)	(20)	(26,231)	(4,126,308)	(354,119)
	% Change	-7	-6	-16	-23	-20
Orange Park Kennel Club, Inc.	On-Track 1995/96	115	151	164,483	\$14,866,740	\$1,348,411
	Intertrack 1995/96				33,287,407	2,529,843
	Total	115	151	164,483	48,154,147	3,878,254
	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
	Difference	1	1	(15,738)	(1,871,429)	(144,940)
	% Change - On-Track	1	1	-9	-11	-10
% Change - Intertrack				0	0	
% Change Total				-4	-4	
Pensacola Greyhound Track, Inc.	On-Track 1995/96	247	299	220,819	\$17,678,786	\$1,732,715
	On-Track 1994/95	282	333	267,923	\$21,287,326	\$2,076,149
	Difference	(35)	(34)	(47,104)	(3,608,540)	(343,434)
	% Change	-12	-10	-18	-17	-17
St. Petersburg Kennel Club, Inc.	On-Track 1995/96	150	222	610,129	\$55,261,864	\$4,673,147
	Intertrack 1995/96				49,534,194	3,764,599
	Total	150	222	610,129	104,796,058	8,437,746
	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
	Difference	0	0	(3,870)	(3,039,102)	(252,783)
	% Change - On-Track	0	0	-1	-7	-7
% Change - Intertrack				3	3	
% Change Total				-3	-3	
Sanford-Orlando Kennel Club, Inc.	On-Track 1995/96	153	236	236,726	\$21,308,150	\$1,957,728
	On-Track 1994/95	152	232	259,265	\$23,910,383	\$2,158,957
	Difference	1	4	(22,539)	(2,602,233)	(201,229)
	% Change	1	2	-9	-11	-9
Sarasota Kennel Club, Inc.	On-Track 1995/96	82	139	188,585	\$13,434,998	\$1,243,195
	On-Track 1994/95	76	128	181,145	\$13,381,262	\$1,225,286
	Difference	6	11	7,440	53,736	17,909
	% Change	8	9	4	0	1

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
July 1, 1995 Through June 30, 1996

Racing Associations		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Seminole Greyhound Park, Inc.	On-Track 1995/96	150	222	182,535	\$13,778,157	\$1,357,097
	Intertrack 1995/96				1,307,011	99,333
	Total	150	222	182,535	15,085,168	1,456,430
	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
	Difference	(2)	(2)	(18,572)	(4,851,999)	(386,413)
	% Change - On-Track	-1	-1	-9	-29	-25
	% Change - Intertrack				185	185
	% Change Total				-24	-21
Seminole Racing, Inc. d/b/a Daytona Beach Kennel Club	On-Track 1995/96	307	456	545,978	\$35,750,858	\$3,387,032
	Intertrack 1995/96				2,534,699	192,637
	Total	307	456	545,978	38,285,557	3,579,669
	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
	Difference	2	4	(36,182)	(5,891,102)	(457,008)
	% Change - On-Track	1	1	-6	-11	-9
	% Change - Intertrack				-38	-38
	% Change Total				-13	-11
Southwest Florida Enterprises, Inc. d/b/a Bonita-Ft. Myers Greyhound Track	On-Track 1995/96	288	458	525,437	\$44,474,641	\$4,077,749
	On-Track 1994/95	305	433	580,746	\$50,164,649	\$4,533,717
	Difference	(17)	25	(55,309)	(5,690,008)	(455,968)
	% Change	-6	6	-10	-11	-10
Sports Palace, Inc.	On-Track 1995/96	80	105	83,966	\$5,078,660	\$529,986
	On-Track 1994/95	81	105	83,128	\$5,112,287	\$531,534
	Difference	(1)	0	838	(33,627)	(1,548)
	% Change	-1	0	1	-1	-0
Washington County Kennel Club, Inc.	On-Track 1995/96	139	185	145,308	\$8,596,284	\$906,866
	On-Track 1994/95	167	222	184,081	\$12,974,110	\$1,293,283
	Difference	(28)	(37)	(38,773)	(4,377,826)	(386,417)
	% Change	-17	-17	-21	-34	-30

*Includes Live On-Track data only

Comparative Data for Regular Performances - Greyhound Racing (Continued)
 July 1, 1995 Through June 30, 1996

Racing Associations	Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State	
West Flagler Associates, Ltd.	On-Track 1995/96	179	256	378,516	\$56,197,504	\$4,799,593
	Intertrack 1995/96				6,686,222	508,153
	Total	179	256	378,516	62,883,726	5,307,746
	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
	Difference	127	184	266,780	43,995,639	3,738,828
	% Change - On-Track	244	256	239	224	231
	% Change - Intertrack				332	332
	% Change Total				233	238
TOTAL FOR GREYHOUND TRACKS						
	On-Track 1995/96	2,963	4,204	5,395,716	\$502,194,840	\$44,840,972
	Intertrack 1995/96				243,020,952	18,469,592
	Total	2,963	4,204	5,395,716	745,215,792	63,310,564
	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
	Difference	(82)	(36)	(502,033)	(55,528,825)	(4,487,287)
	% Change - On-Track	-3	-1	-9	-12	-11
	% Change - Intertrack				7	7
	% Change Total				-7	-7

*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 65% of the nation's jai alai handle and they conduct 65% of the games.

For the fiscal year 1995/96, on-track handle declined by 10%, while intertrack handle increased by 25%. The total handle declined by 5% for the year. Total performances decreased by 1% and the average on-track handle per performance for the industry as a whole decreased from \$87,512 in fiscal year 1994/95 to \$79,004 this past fiscal year.

Tax to the state during the year declined by 10%, which is a result of the decline of live handle, attendance and the number of live performances conducted. In fiscal year 1995/96 jai alai performances contributed 10% to Florida's revenue from pari-mutuel performances.

Comparative Data for Regular Performances - Jai Alai Frontons July 1, 1995 Through June 30, 1996

Jai Alai Frontons		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Dania Jai Alai	On-Track 1995/96	180	282	404,602	\$32,394,057	\$1,733,884
	Intertrack 1995/96				5,925,586	185,719
	Total	180	282	404,602	38,319,643	1,919,603
	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
	Difference	(63)	(101)	(185,235)	(9,888,260)	(543,747)
	% Change - On-Track	-26	-26	-31	-31	-28
	% Change - Intertrack				332	310
	% Change Total				-21	-22
Florida Jai Alai, Inc.	On-Track 1995/96	266	370	357,209	\$25,403,929	\$1,285,533
	On-Track 1994/95	264	367	370,215	\$26,355,757	\$1,319,777
	Difference	2	3	(13,006)	(951,828)	(34,244)
	% Change	1	1	-4	-4	-3
Fort Pierce Jai Alai	On-Track 1995/96	105	144	117,139	\$4,197,876	\$116,533
	On-Track 1994/95	81	109	105,162	\$3,933,863	\$111,912
	Difference	24	35	11,977	264,013	4,621
	% Change	30	32	11	7	4
Miami Jai Alai	On-Track 1995/96	103	183	231,138	\$21,222,272	\$1,103,819
	Intertrack 1995/96				11,456,287	539,661
	Total	103	183	231,138	32,678,559	1,643,480
	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
	Difference	(121)	(212)	(300,135)	(39,763,006)	(1,894,451)
	% Change - On-Track	-54	-54	-56	-57	-58
	% Change - Intertrack				-51	-41
	% Change Total				-55	-54

*Includes Live On-Track data only

Comparative Data for Regular Performances - Jai Alai Frontons (Continued)
July 1, 1995 Through June 30, 1996

Jai Alai Frontons		Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Ocala Jai Alai	On-Track 1995/96	74	100	60,418	\$1,842,554	\$53,266
	On-Track 1994/95	80	108	67,636	\$2,009,230	\$58,694
	Difference	(6)	(8)	(7,218)	(166,676)	(5,428)
	% Change	-8	-7	-11	-8	-9
Palm Beach Jai Alai	On-Track 1995/96	0	0	0	\$0	\$0
	Intertrack 1995/96				0	0
	Total	0	0	0	0	0
	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
	Difference	(28)	(33)	(32,114)	(1,409,602)	(43,974)
	% Change - On-Track	-100	-100	-100	-100	-100
	% Change - Intertrack				-100	-100
	% Change Total				-100	-100
Summer Jai Alai	On-Track 1995/96	145	259	302,189	\$27,448,971	\$1,162,228
	Intertrack 1995/96				14,897,611	643,423
	Total	145	259	302,189	42,346,582	1,805,651
	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
	Difference	112	211	233,717	33,690,672	1,285,453
	% Change - On-Track	339	440	341	345	238
	% Change - Intertrack				499	265
	% Change Total				389	247
Summersport Enterprises, Ltd.	On-Track 1995/96	68	104	126,566	\$10,666,302	\$448,568
	Intertrack 1995/96				1,841,936	60,784
	Total	68	104	126,566	12,508,238	509,352
	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
	Difference	64	98	117,274	11,762,478	467,891
	% Change - On-Track	1600	1633	1262	1365	997
	% Change - Intertrack				10293	10290
	% Change Total				1577	1129
Tampa Jai Alai	On-Track 1995/96	232	414	361,496	\$23,455,331	\$1,352,483
	On-Track 1994/95	269	418	405,179	\$26,861,321	\$1,528,481
	Difference	(37)	(4)	(43,683)	(3,405,990)	(175,998)
% Change	-14	-1	-11	-13	-12	

*Includes Live On-Track data only

Comparative Data for Regular Performances - Jai Alai Frontons (Continued)
July 1, 1995 Through June 30, 1996

	Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
TOTAL FOR FRONTONS					
On-Track 1995/96	1,173	1,856	1,960,757	\$146,631,292	\$7,256,314
Intertrack 1995/96				34,121,420	1,429,587
Total	1,173	1,856	1,960,757	180,752,712	8,685,901
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
Difference	(53)	(11)	(218,423)	(9,868,199)	(939,877)
% Change - On-Track	-4	-1	-10	-10	-14
% Change - Intertrack				25	25
% Change Total				-5	-10

*Includes Live On-Track data only

HORSE RACING

Thoroughbred Racing

Florida continues to be a premier thoroughbred racing state with 380 performances conducted by five permitholders during the year. The Association of Racing Commissioners International reports that Florida thoroughbred tracks generate 4% of the total thoroughbred handle in the United States.

Due to increased simulcasting and an increase in the number of live performances conducted the total on-track thoroughbred handle increased by 1% during fiscal year 1995/96 while intertrack handle increased by 9%. Overall, total thoroughbred handle increased by 3%. Average on-track handle per performance for the industry increased from \$907,064 in 1994/95 to \$909,544 this fiscal year.

Total tax to the state increased by 6% for the year. In fiscal year 1995/96 thoroughbred performances accounted for 17% 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 1995/96:

	Purses	Stakes	Starting Entry and Nomination	Contributions	Total	Owners' Awards
Calder Race Course, Inc.	\$12,075,321	\$2,307,433	\$1,376,441	\$0	\$15,759,195	\$600,600
Gulfstream Park	13,801,980	3,784,240	953,410	145,500	18,685,130	0
Hialeah, Inc.	4,901,450	1,211,208	490,299	91,400	6,694,357	180,450
Tampa Bay Downs, Inc.	3,490,650	426,050	152,565	148,818	4,218,083	179,000
Tropical Park, Inc.	6,051,545	1,246,650	188,570	0	7,486,765	298,000
	<u>\$40,320,946</u>	<u>\$8,975,581</u>	<u>\$3,161,285</u>	<u>\$385,718</u>	<u>\$52,843,530</u>	<u>\$1,258,050</u>

Comparative Data for Regular Performances - Thoroughbred Racing July 1, 1995 Through June 30, 1996

Racing Associations		Days*	Performances	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Calder Race Course, Inc.	On-Track 1995/96	120	120	529,596	\$111,254,271	\$3,057,180
	Intertrack 1995/96				76,433,403	2,522,302
	Total	120	120	529,596	187,687,674	5,579,482
	On-Track 1994/95	120	120	579,909	\$109,550,322	\$2,925,267
	Intertrack 1994/95				70,475,429	2,325,689
	Total	120	120	579,909	180,025,751	5,250,956
	Difference	0	0	(50,313)	7,661,923	328,526
	% Change - On-Track	0	0	-9	2	5
	% Change - Intertrack				8	8
	% Change Total				4	6

*Includes Live On-Track data only

Comparative Data for Regular Performances - Thoroughbred Racing (Continued)
July 1, 1995 Through June 30, 1996

Racing Associations		Days*	Performances	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Gulfstream Park Racing Association, Inc.	On-Track 1995/96	62	62	483,619	\$121,782,667	\$3,888,376
	Intertrack 1995/96				41,103,193	1,356,405
	Total	62	62	483,619	162,885,860	5,244,781
	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
	Difference	-1	1	(4,363)	8,478,555	286,073
	% Change - On-Track	2	2	-1	3	4
	% Change - Intertrack				12	12
	% Change Total				5	6
Hialeah, Inc.	On-Track 1995/96	61	61	206,547	\$33,423,434	\$494,426
	Intertrack 1995/96				29,071,982	959,376
	Total	61	61	206,547	62,495,416	1,453,802
	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
	Difference	1	1	(10,976)	(5,273,357)	(50,731)
	% Change - On-Track	2	2	-5	-15	-13
	% Change - Intertrack				3	3
	% Change Total				-8	-3
Tampa Bay Downs, Inc.	On-Track 1995/96	92	92	254,297	\$28,872,078	\$308,941
	Intertrack 1995/96				11,490,134	379,175
	Total	92	92	254,297	40,362,212	688,116
	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
	Difference	3	3	(20,559)	121,128	39,274
	% Change - On-Track	3	3	-7	-4	-1
	% Change - Intertrack				12	12
	% Change Total				0	6
Tropical Park, Inc.	On-Track 1995/96	45	45	204,401	\$50,294,395	\$1,385,211
	Intertrack 1995/96				30,018,092	990,597
	Total	45	45	204,401	80,312,487	2,375,808
	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
	Difference	(4)	(4)	(25,237)	6,015,997	235,690
	% Change - On-Track	-8	-8	-11	7	11
	% Change - Intertrack				10	10
	% Change Total				8	11

*Includes Live On-Track data only

Comparative Data for Regular Performances - Thoroughbred Racing (Continued)
July 1, 1995 Through June 30, 1996

TOTAL FOR THOROUGHBRED TRACKS

	Days*	Performances	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
On-Track 1995/96	380	380	1,678,460	\$345,626,845	\$9,134,134
Intertrack 1995/96				188,116,804	6,207,855
Total	380	380	1,678,460	533,743,649	15,341,989
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
Difference	1	1	(111,448)	17,004,246	838,832
% Change - On-Track	0	0	-6	1	4
% Change - Intertrack				9	9
% Change Total				3	6

Harness Racing

Pompano Park's on-track handle declined by 14% and intertrack handle remained unchanged during fiscal year 1995/96. Pompano Park's performances decreased from 195 to 176 during the fiscal year. The average on-track handle per performance decreased by 4% from \$303,399 in 1994/95 to \$290,417 in 1995/96.

In fiscal year 1995/1996 harness racing performances accounted for 2% of Florida's pari-mutuel revenue collections.

Pompano Park reported the following purse payments for fiscal year 1995/96:

	Purses	Stakes	Starting Entry and Nomination	Contributions	Total
Pompano Park Associates, Ltd.	\$5,400,320	\$558,500	\$818,578	\$254,820	\$7,032,218

Comparative Data for Regular Performances - Harness Racing
July 1, 1995 Through June 30, 1996

Racing Association	Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle	Total Tax To State
Pompano Park Racing					
On-Track 1995/96	176	176	368,770	\$51,113,313	\$954,188
Intertrack 1995/96				15,025,745	495,850
Total	176	176	368,770	66,139,058	1,450,038
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
Difference	(19)	(19)	(49,455)	(8,061,885)	(159,584)
% Change - On-Track	-10	-10	-12	-14	-14
% Change - Intertrack				-0	-0
% Change Total				-11	-10

*Includes Live On-Track data only

QUARTER HORSE RACING

No quarter horse racing was conducted during fiscal year 1995/96

Total For All Tracks And Frontons

	Days*	Perf.*	Paid* Attendance	Total Pari-Mutuel Handle \$	Total Tax To State
On-Track 1995/96	4,692	6,616	9,403,703	\$1,045,566,290	\$62,185,608
Intertrack 1995/96				480,284,921	26,602,884
Total	4,692	6,616	9,403,703	1,525,851,211	88,788,492
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
Difference	(153)	(65)	(881,359)	(56,454,663)	(4,747,916)
% Change - On-Track	-3	-1	-9	-8	-10
% Change - Intertrack				8	8
% Change Total				-4	-5

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 1995 Eclipse Champion, Sprinter Not Surprising, 1994 North American Horse of the Year, Holy Bull, and Affirmed, the last horse to have won the Triple Crown. The industry can also boast 43 Florida-bred millionaires and 15 Breeders' Cup Day Champions.

Florida-breds annually rank second in purse money earned and stakes races won. Florida currently ranks second in foal production. 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 \$213,824 in breeders', owners' and stallion awards for eligible horses during Pompano Park's 1995/96 meet and \$228,482 for the Florida Breeders' Stakes races. Purses in the amount of \$108,911 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 allowed Florida citizens outside the Pompano area an opportunity to experience harness racing.

Pompano Harness Track is the only pari-mutuel harness track in the State of Florida. Pompano Harness Track has conducted top class harness racing for over thirty years, and has hosted more Breeders' Crown races than any other track in the world. There are nine training centers for Standardbred horses in the State of Florida. At last count, there were 2,530 horses training in Florida, which does not include horses currently racing at Pompano Harness Track. The training centers range in location from the Gainesville area to Pompano Beach, and from 70 to as many as 850 horses stabled at each one.

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 1995/96 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.

Note: Promotional program information has been provided by the respective Breeders' and Owners' Associations.

*Includes Live On-Track data only

COLLECTIONS FOR PROMOTIONAL TRUST FUNDS AND BREEDERS' ASSOCIATIONS

Fiscal Year 1995/96	.75% of -Horse-		1% Quarter		Escheated P/M Tickets	1% ITW Handle	Other Remittances	Total Collected
	Handle	P/M Handle	Breaks	Handle				
FLORIDA THOROUGHBRED BREEDERS' ASSOCIATION								
Calder Race Course, Inc.	\$ 1,434,999	\$	\$	\$	\$	\$	37,325	\$ 1,472,324
Gulfstream Park Racing Association, Inc.	1,255,910						388,159	1,644,069
Hialeah, Inc.	468,716						61,998	530,714
Tampa Bay Downs, Inc.	281,886						28,471	310,357
Tropical Park, Inc.	646,695						0	646,695
Total	4,088,206	0	0	0	0	0	515,953	4,604,159
FLORIDA STANDARDBRED BREEDERS' and OWNERS' ASSOCIATION								
Pompano Park Racing - Harness	0	0	198,091	156,434	148,167	0	62,128	564,820
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	27,772	12,072	0	0	0	0	39,844
TOTAL COLLECTIONS	\$ 4,088,206	\$ 27,772	\$ 210,163	\$ 156,434	\$ 148,167	\$ 0	\$ 578,081	\$ 5,208,823

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

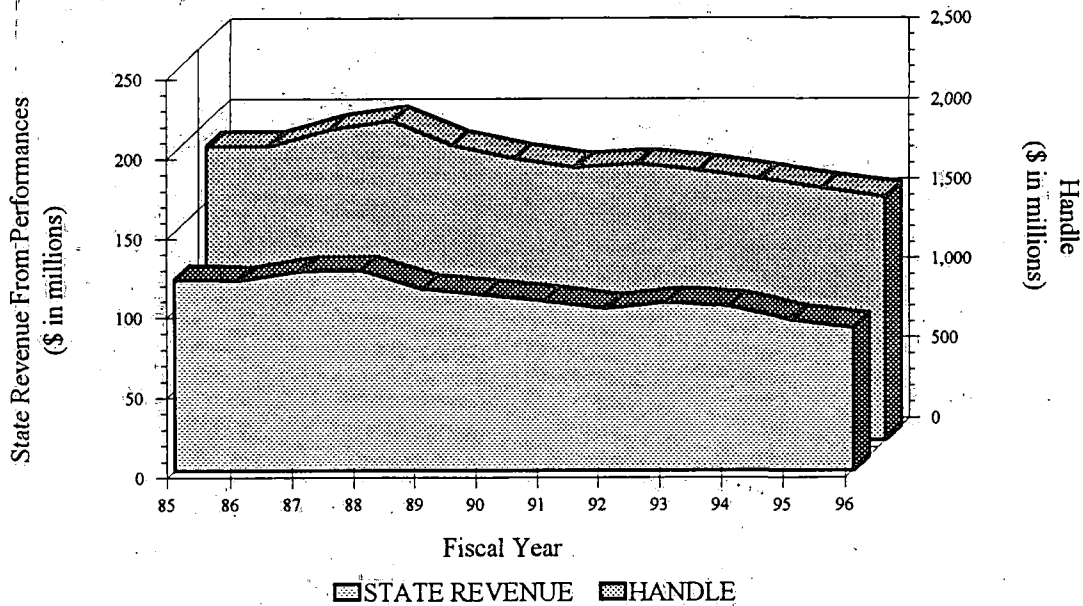
**PAID ATTENDANCE, PARI-MUTUEL HANDLE, STATE REVENUE
FISCAL YEAR 1931/32 THROUGH FISCAL YEAR 1995/96**

<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

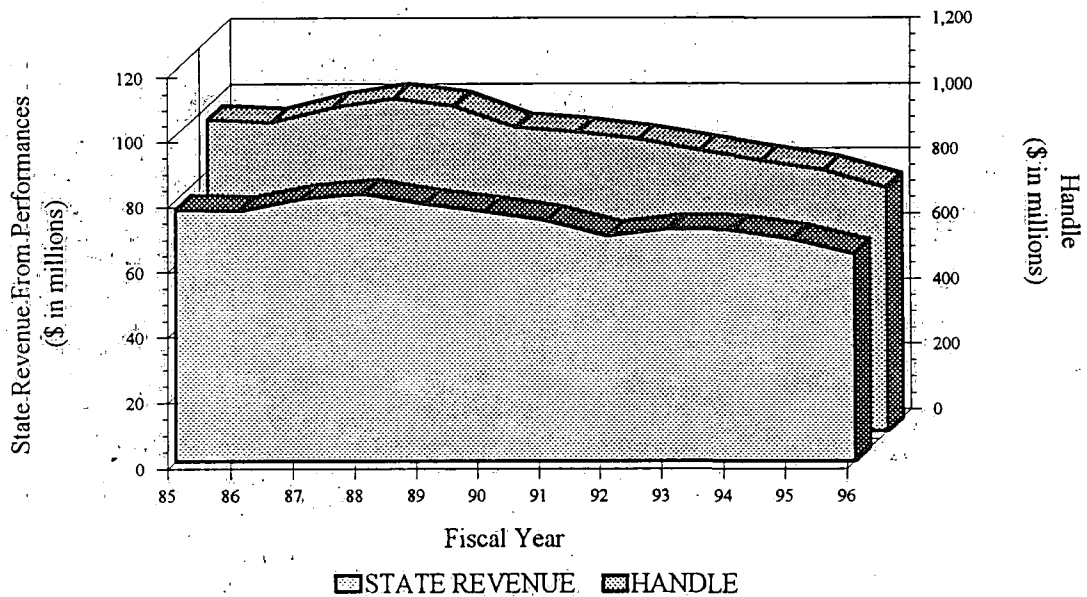
**PAID ATTENDANCE, PARI-MUTUEL HANDLE, STATE REVENUE
FISCAL YEAR 1931/32 THROUGH FISCAL YEAR 1995/96
(Continued)**

<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
1995/96	4,692	9,403,703	1,525,851,211	6.09	92,976,956
TOTAL	<u>163,763</u>	<u>579,897,662</u>	<u>49,317,135,260</u>	<u>6.75%</u>	<u>\$ 3,327,524,866</u>

ALL PERMITHOLDERS
HANDLE AND STATE REVENUE FROM PERFORMANCES
 Fiscal Years 1984/85 -1995/96



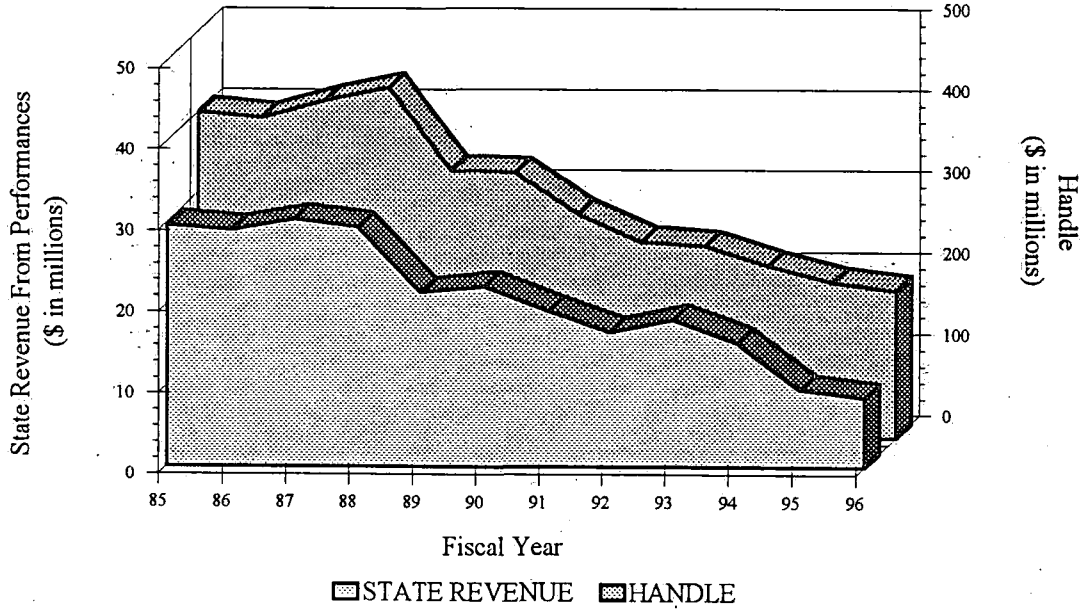
GREYHOUND RACING
HANDLE AND STATE REVENUE FROM PERFORMANCES
 Fiscal Years 1984/85 - 1995/96



JAI ALAI

HANDLE AND STATE REVENUE FROM PERFORMANCES

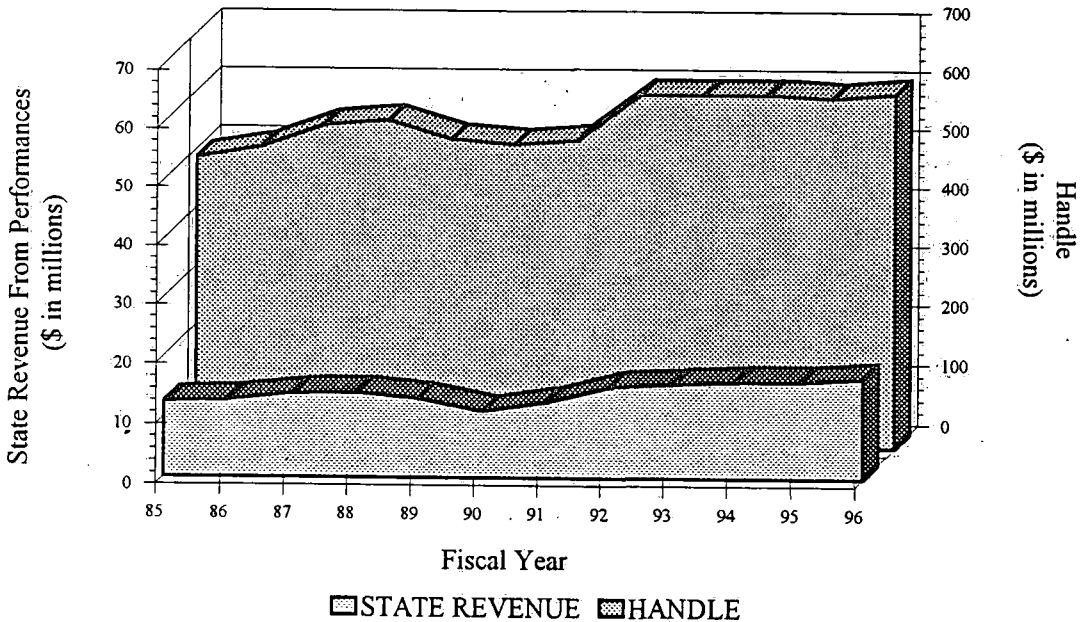
Fiscal Years 1984/85 - 1995/96



HORSE RACING

HANDLE AND STATE REVENUE FROM PERFORMANCES

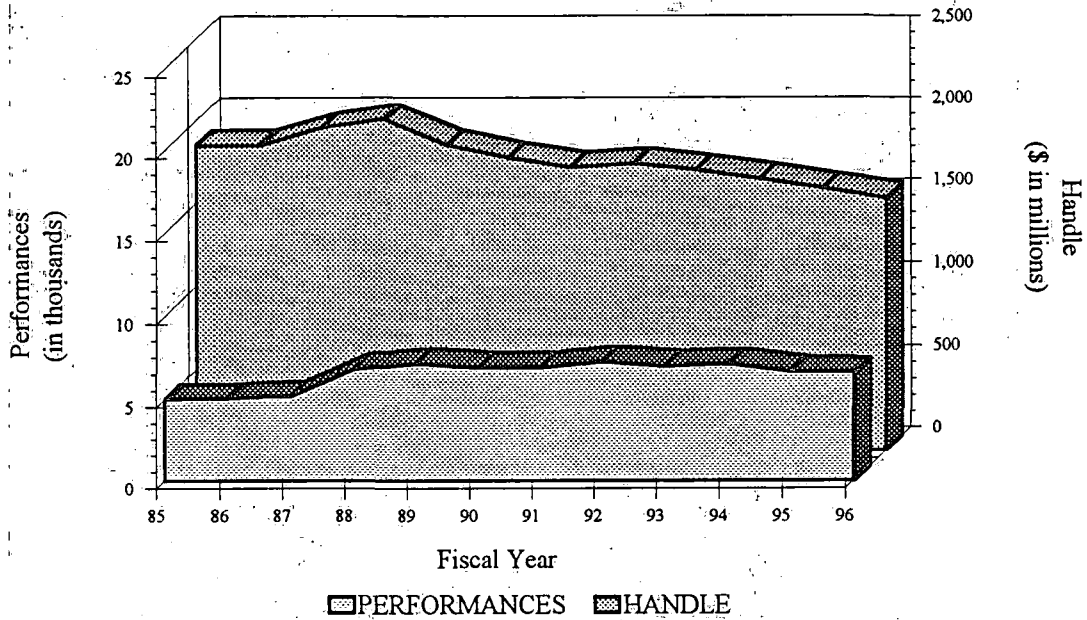
Fiscal Years 1984/85 - 1995/96



ALL PERMITHOLDERS

PERFORMANCES AND HANDLE

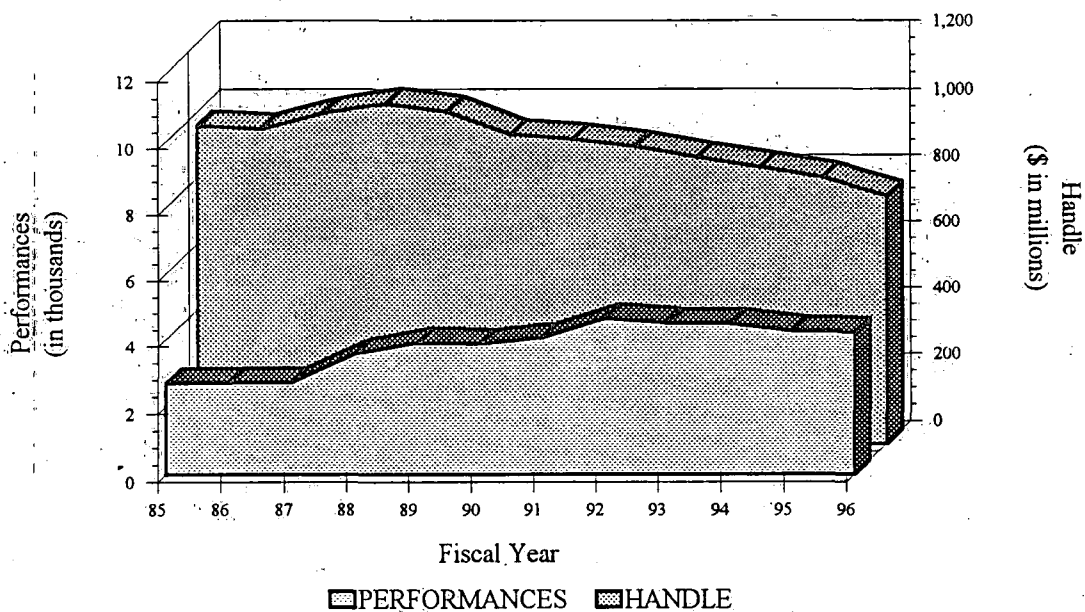
Fiscal Years 1984/85 - 1995/96



GREYHOUND RACING

PERFORMANCES AND HANDLE

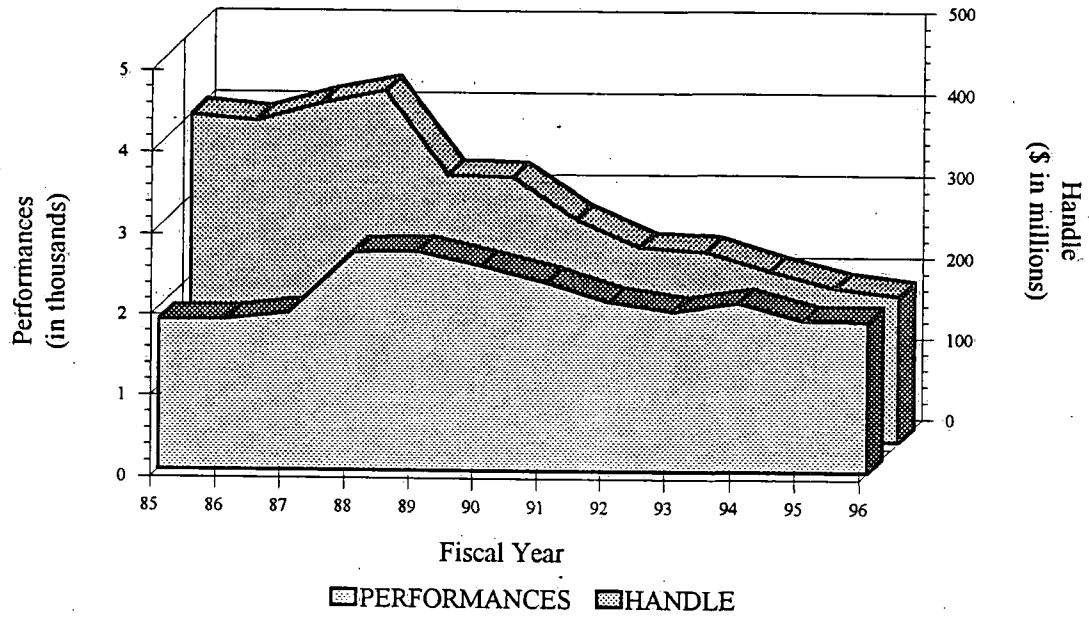
Fiscal Years 1984/85 - 1995/96



JAI ALAI

PERFORMANCES AND HANDLE

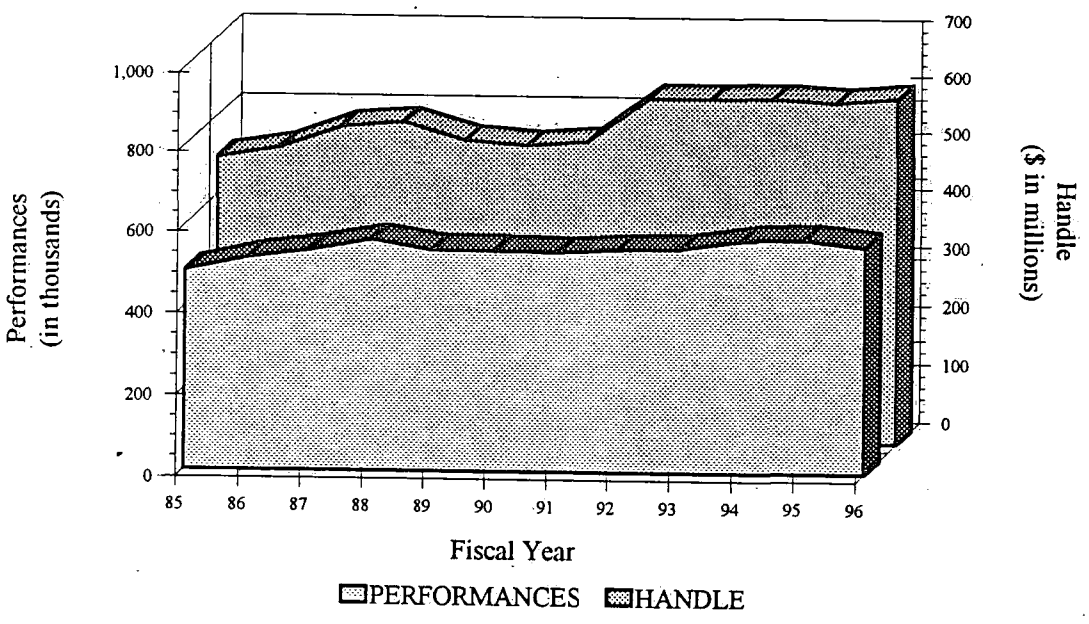
Fiscal Years 1984/85 - 1995/96



HORSE RACING

PERFORMANCES AND HANDLE

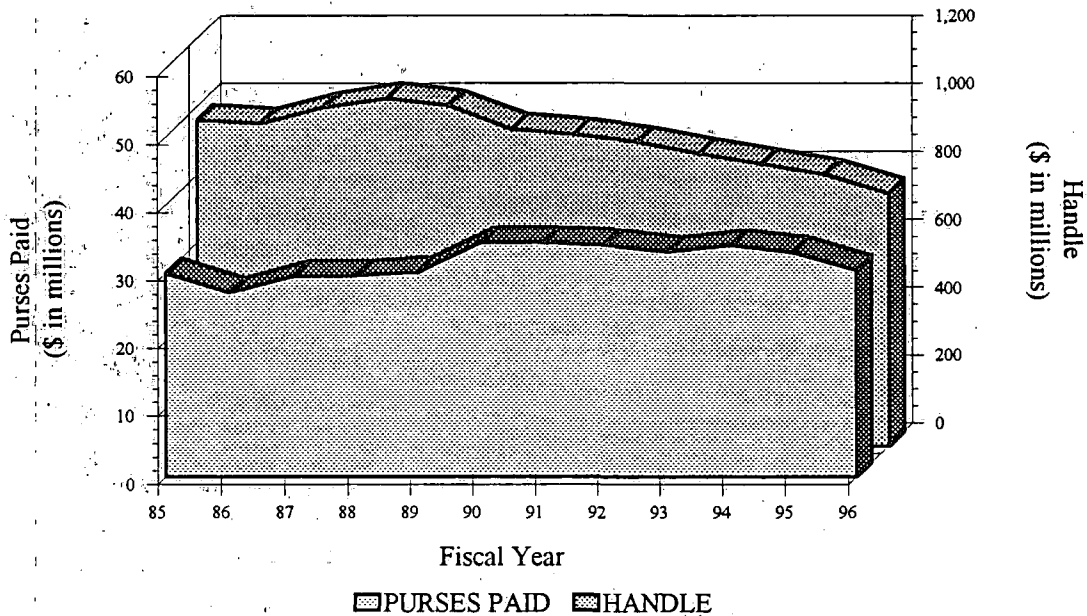
Fiscal Years 1984/85 - 1995/96



GREYHOUND RACING

PURSES PAID AND HANDLE

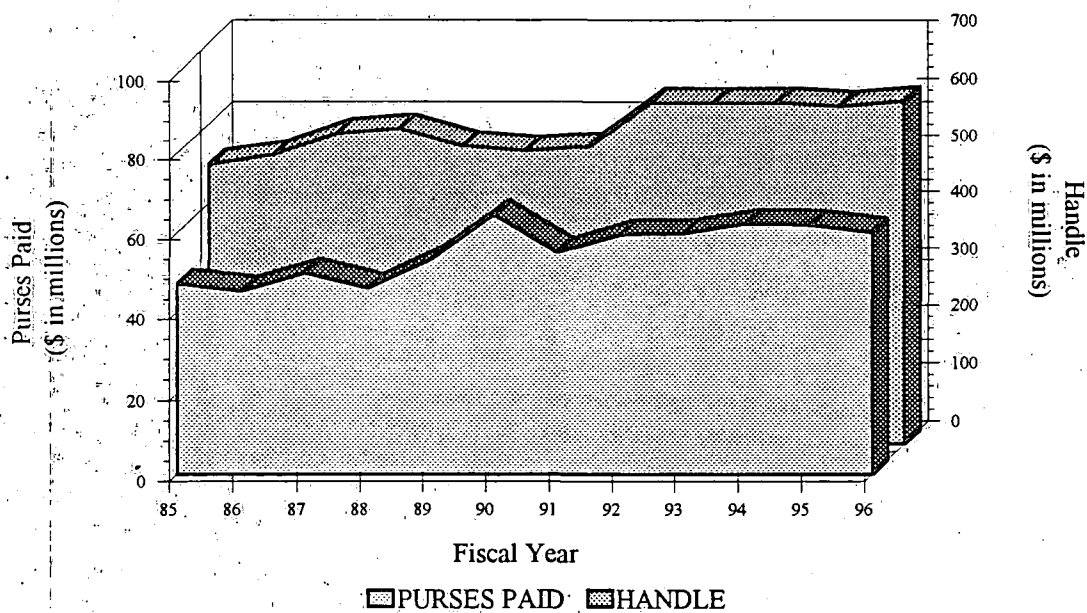
Fiscal Years 1984/85 -1995/96



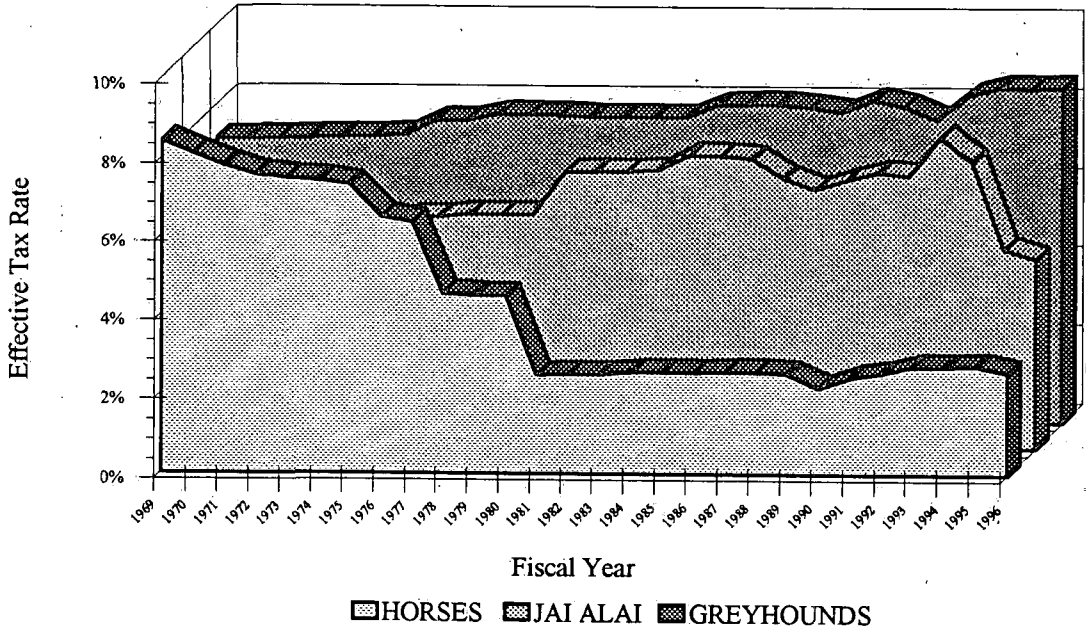
HORSE RACING

PURSES PAID AND HANDLE

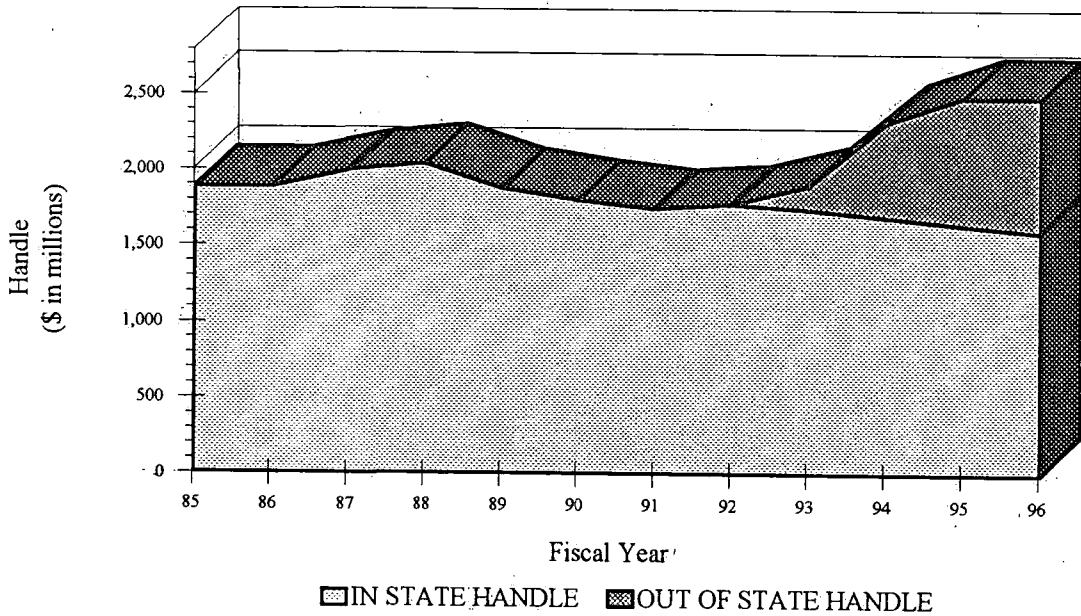
Fiscal Years 1984/85 -1995/96



TOTAL TAX AS A PERCENTAGE OF HANDLE
ALL INDUSTRIES
 Fiscal Years 1968/69 -1995/96



ALL PERMITHOLDERS
IN STATE AND OUT OF STATE HANDLE
 Commingled in Florida for Fiscal Years-1984/85 -1995/96



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 \$4,055,341 was paid to charitable organizations in fiscal year 1995/96.

MINIMUM REQUIRED PAYMENTS TO CHARITABLE ORGANIZATIONS 1985-1996

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	3,724,633
1988	1,439,051	1992	2,087,623	1996	<u>4,055,341</u>
				Total	<u>\$ 26,432,125</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-seven years ago.

1950	\$ 165,830	1966	\$ 462,441	1982	\$ 393,987
1951	247,261	1967	419,500	1983	289,929
1952	239,148	1968	541,389	1984	172,776
1953	232,907	1969	447,133	1985	165,962
1954	280,507	1970	495,388	1986	149,711
1955	279,228	1971	619,539	1987	118,694
1956	299,071	1972	717,037	1988	89,732
1957	349,514	1973	733,735	1989	61,908
1958	366,482	1974	949,802	1990	64,433
1959	293,902	1975	835,386	1991	51,110
1960	364,819	1976	740,842	1992	44,518
1961	316,021	1977	541,271	1993	29,179
1962	408,652	1978	543,991	1994	48,361
1963	393,641	1979	560,099	1995	34,531
1964	399,898	1980	663,573	1996	<u>33,262</u>
1965	474,937	1981	550,438	Total	<u>\$ 16,681,475</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. \$2,755,808 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	2,211,914
				1996	<u>2,755,808</u>
				Total	<u>\$ 64,414,185</u>

ABANDONED WINNING TICKETS

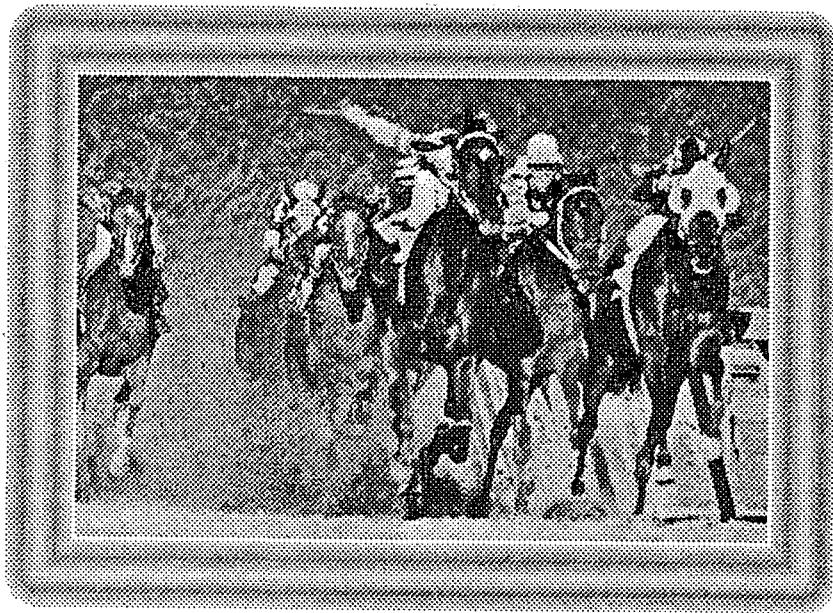
(Continued)

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.	\$ 124,593
Bayard Raceways, Inc.	23,821
Biscayne Kennel Club, Inc.	0
Daytona Beach Kennel Club, Inc.	155,909
Investment Corp. of Palm Beach	285,473
Investment Corp. of South Florida	153,476
Jacksonville Kennel Club, Inc.	97,202
Jefferson County Kennel Club, Inc.	57,238
Orange Park Kennel Club, Inc.	168,441
Pensacola Greyhound Track, Inc.	83,917
St. Petersburg Kennel Club, Inc.	193,257
Sanford-Orlando Kennel Club, Inc.	86,233
Sarasota Kennel Club, Inc.	169,868
Seminole Greyhound Park, Inc.	80,759
Sports Palace, Inc.	42,288
Southwest Florida Enterprises, Inc.	209,307
Washington County Kennel Club, Inc.	91,527
West Flagler Associates, Ltd.	<u>217,783</u>
Total For All Greyhound Tracks	2,241,092
Dania Jai Alai	113,616
Florida Jai Alai	79,982
Fort Pierce Jai Alai	39,153
Miami Jai Alai	68,374
Ocala Jai Alai	18,179
Summer Jai Alai	47,745
Summersport Enterprises, Ltd.	0
Tampa Jai Alai	123,829
Palm Beach Jai Alai, Inc.	23,838
Volusia Jai Alai	<u>0</u>
Total For All Jai Alai Frontons	514,716
Total For All Tracks and Frontons	<u>\$ 2,755,808</u>

**REVENUES AND
OTHER DATA**



**BY
ASSOCIATION**

ASSOCIATED OUTDOOR CLUBS, INC.

d/b/a Tampa Greyhound

Greyhound Track - Tampa, Florida

150 Racing Days - July 1, 1995 to December 31, 1995 - 222 Performances

Telephone: (813) 932-4313 • Fax: (813) 932-5048

Street Address:
8300 Nebraska Avenue
Tampa, Florida 33604

Mailing Address:
P.O. Box 8096
Tampa, Florida 33674-8096

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

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 25,306,361	\$ 38,129,825	\$ 63,436,186
Total for State	2,802,946	3,768,274	6,571,220
Total for Track/Fronton	<u>4,740,332</u>	<u>7,684,456</u>	<u>12,424,788</u>
Grand Total Handle	<u>\$ 32,849,639</u>	<u>\$ 49,582,555</u>	<u>\$ 82,432,194</u>
Other State Income - Admission Tax	<u>\$ 46,692</u>	<u>\$ 0</u>	<u>\$ 46,692</u>

Average Handle Per On-Track Performance: \$147,971
Average Wager Per Capita-Based on On-Track Admissions: \$108
Total On-Track Attendance: 303,642
Average Paid-On-Track Attendance Per Performance: 1,368

Total Purses Paid 1995- 1996 Season: \$3,145,397
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

Greyhound Track - Tampa, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bayard Raceways, Inc.	184	\$ 910,615
Daytona Beach Kennel Club, Inc.	220	1,714,243
Ft. Pierce Jai Alai	195	746,832
Investment Corp. of Palm Beach	194	3,684,039
Jacksonville Kennel Club, Inc.	184	2,614,395
Ocala Jai Alai	193	1,121,002
Orange Park Kennel Club, Inc.	220	2,361,251
St. Petersburg Kennel Club, Inc.	222	17,321,541
Sanford-Orlando Kennel Club, Inc.	66	1,345,062
Sarasota Kennel Club, Inc.	222	8,214,377
Seminole Racing Inc.	155	3,035,567
Sports Palace, Inc.	66	363,241
Tampa Bay Downs	175	2,915,621
Tampa Jai Alai	197	2,389,054
Washington County Kennel Club, Inc.	<u>79</u>	<u>845,715</u>
	<u>2,572</u>	<u>\$ 49,582,555</u>

BAYARD RACEWAYS, INC.

d/b/a St. John's Greyhound Park

Greyhound Track - Jacksonville, Florida

77 Racing Days - September 6, 1995 to November 27, 1995 - 97 Performances

Telephone: (904) 646-0001 • Fax: (904) 646-0420

Street Address:
24901 Phillips Highway
Jacksonville, Florida 32245

Mailing Address:
P.O. Box 54249
Jacksonville, Florida 32245-4249

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	\$ 3,893,950	\$ 16,841,114	\$ 20,735,064
Total for State	505,663	1,668,482	2,174,145
Total for Track/Fronton	<u>673,385</u>	<u>3,444,116</u>	<u>4,117,501</u>
Grand Total Handle	<u>\$ 5,072,998</u>	<u>\$ 21,953,712</u>	<u>\$ 27,026,710</u>
Other State Income - Admission Tax	<u>\$ 4,327</u>	<u>\$ 0</u>	<u>\$ 4,327</u>

Average Handle Per On-Track Performance: \$52,299
Average Wager Per Capita-Based on On-Track Admissions: \$117
Total On-Track Attendance: 43,273
Average Paid On-Track Attendance Per Performance: 446

Total Purses Paid 1995 - 1996 Season: \$928,266
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
Greyhound Track - Jacksonville, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	84	\$ 1,903,547
Biscayne Kennel Club, Inc.	24	755,091
Bonita-Ft. Myers Greyhound Track	51	378,473
Daytona Beach Kennel Club, Inc.	97	1,164,545
Ft. Pierce Jai Alai	85	493,836
Investment Corp. of Palm Beach	85	2,164,676
Jacksonville Kennel Club, Inc.	97	5,003,733
Ocala Jai Alai	85	794,853
Orange Park Kennel Club, Inc.	97	3,415,243
St. Petersburg Kennel Club, Inc.	97	1,738,292
Sanford-Orlando Kennel Club, Inc.	28	388,354
Sarasota Kennel Club, Inc.	85	1,077,939
Seminole Racing, Inc.	65	1,057,845
Sports Palace, Inc.	97	730,510
Washington County Kennel Club, Inc.	62	886,775
	<u>1,139</u>	<u>\$ 21,953,712</u>

BISCAYNE KENNEL CLUB, INC.

Greyhound Track - Miami Shores, Florida

52 Racing Days - September 4, 1995 to October 30, 1995 - 77 Performances

Telephone: (305)754-3484 • Fax: (305)758-2326

Street Address:
320 N.W. 115th Street
Miami Shores, Florida 33168

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

Gary Saslaw
Ellen W. Spitzer
James H. Catlin, Jr.

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 13,332,029	\$ 1,379,697	\$ 14,711,726
Total for State	1,467,031	136,491	1,603,522
Total for Track/Fronton	<u>2,496,981</u>	<u>279,751</u>	<u>2,776,732</u>
Grand Total Handle	<u>\$ 17,296,041</u>	<u>\$ 1,795,939</u>	<u>\$ 19,091,980</u>
Other State Income - Admission Tax	<u>\$ 14,249</u>	<u>\$ 0</u>	<u>\$ 14,249</u>

Average Handle Per On-Track Performance: \$224,624
Average Wager Per Capita-Based on On-Track Admissions: \$154
Total On-Track Attendance: 112,328
Average Paid On-Track Attendance Per Performance: 1,459

Total Purses Paid 1995 - 1996 Season: \$841,761
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.
Greyhound Track - Miami Shores, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bayard Raceways, Inc.	16	\$ 79,316
Bonita-Ft. Myers Greyhound Track	75	760,575
Daytona Beach Kennel Club, Inc.	62	291,959
Ft. Pierce Jai Alai	27	97,577
Investment Corp. of Palm Beach	6	86,842
Jacksonville Kennel Club, Inc.	16	205,353
Orange Park Kennel Club, Inc.	26	239,916
Seminole Racing, Inc.	<u>9</u>	<u>34,401</u>
	<u>237</u>	<u>\$ 1,795,939</u>

INVESTMENT CORP. OF PALM BEACH
d/b/a Palm Beach Kennel Club
Greyhound Track - West Palm Beach, Florida
290 Racing Days - July 1, 1995 to June 29, 1996 - 440 Performances

Telephone: (904) 683-2222 • Fax: (904) 471-9114

Street Address:
1111 North Congress Avenue
West Palm Beach, Florida 33409

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	\$ 57,900,653	\$ 28,260,719	\$ 86,161,372
Total for State	6,376,452	2,790,886	9,167,338
Total for Track/Fronton	<u>10,736,799</u>	<u>5,670,585</u>	<u>16,407,384</u>
 Grand Total Handle	 <u>\$ 75,013,904</u>	 <u>\$ 36,722,190</u>	 <u>\$ 111,736,094</u>
 Other State Income - Admission Tax	 <u>\$ 99,000</u>	 <u>\$ 0</u>	 <u>\$ 99,000</u>

Average Handle Per On-Track Performance: \$170,486
Average Wager Per Capita-Based on On-Track Admissions: \$83
Total On-Track Attendance: 900,061
Average Paid On-Track Attendance Per Performance: 2,046

Total Purses Paid 1995 - 1996 Season: \$4,434,208
Seating Capacity: 4,100 - Parking: 3,400 Spaces
Track: Length 1320'/Stretch 350'/Width 20'
Equipment: Autotote

Major Stakes Races:

Budweiser 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
Bud Light Iron Dog Triathlon	\$5,000
Guys and Dolls Stakes	\$2,500
All Distance Kennel Challenge	\$2,500

INVESTMENT CORP. OF PALM BEACH
d/b/a Palm Beach Kennel Club
Greyhound Track - West Palm Beach, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	331	\$ 3,674,919
Bayard Raceways, Inc.	356	1,596,762
Daytona Beach Kennel Club, Inc.	87	504,079
Ft. Pierce Jai Alai	440	3,941,972
Jacksonville Kennel Club, Inc.	356	5,740,244
Ocala Jai Alai	136	666,969
Orange Park Kennel Club, Inc.	438	5,464,287
Palm Beach Jai Alai	91	1,009,494
St. Petersburg Kennel Club, Inc.	413	7,017,003
Sanford-Orlando Kennel Club, Inc.	201	1,582,029
Sarasota Kennel Club, Inc.	385	3,333,735
Seminole Racing, Inc.	110	948,593
Sports Palace, Inc.	161	1,167,596
Washington County Kennel Club, Inc.	20	74,508
	<u>3,525</u>	<u>\$ 36,722,190</u>

INVESTMENT CORP. OF SOUTH FLORIDA

d/b/a Hollywood Greyhound Track

Greyhound Track - Hollywood, Florida

118 Racing Days - December 26, 1995 to April 26, 1996 - 167 Performances

Telephone: (954) 454-9400 • Fax: (954) 457-4229

Street Address:
831 North Federal Highway
Hallandale, Florida 33009

Mailing Address:
P.O. Box 2007
Hollywood, Florida 33022

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	\$ 41,172,547	\$ 4,430,450	\$ 45,602,997
Total for State	4,465,152	443,486	4,908,638
Total for Track/Fronton	<u>8,345,496</u>	<u>961,401</u>	<u>9,306,897</u>
Grand Total Handle	<u>\$ 53,983,195</u>	<u>\$ 5,835,337</u>	<u>\$ 59,818,532</u>
Other State Income - Admission Tax	<u>\$ 56,515</u>	<u>\$ 0</u>	<u>\$ 56,515</u>

Average Handle Per On-Track Performance: \$323,253
Average Wager Per Capita-Based on On-Track Admissions: \$130
Total On-Track Attendance: 414,947
Average Paid On-Track Attendance Per Performance: 2,485

Total Purses Paid 1995 - 1996 Season: \$2,049,542
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

INVESTMENT CORP. OF SOUTH FLORIDA

d/b/a Hollywood Greyhound Track
Greyhound Track - Hollywood, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bayard Raceways, Inc.	17	\$ 40,826
Bonita-Ft. Myers Greyhound Track	165	2,166,310
Daytona Beach Kennel Club, Inc.	134	871,889
Ft. Pierce Jai Alai	119	412,148
Jacksonville Kennel Club, Inc.	17	181,074
Ocala Jai Alai	8	36,730
Orange Park Kennel Club, Inc.	58	732,785
Investment Corp. of Palm Beach	50	933,004
Palm Beach Jai Alai	11	31,619
Sports Palace, Inc.	<u>85</u>	<u>428,952</u>
	<u>664</u>	<u>\$ 5,835,337</u>

JACKSONVILLE KENNEL CLUB, INC.

Greyhound Track - Jacksonville, Florida

53 Racing Days - July 1, 1995 to September 4, 1995 - 69 Performances

64 Racing Days - April 17, 1996 to June 30, 1996 - 87 Performances

Telephone: (904) 646-0001 • Fax: (904) 646-0420

Street Address:

1440 N. McDuff Avenue
Jacksonville, Florida 32205

Mailing Address:

P.O. Box 54249
Jacksonville, Florida 32245-4249

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	\$ 13,361,672	\$ 25,929,474	\$ 39,291,146
Total for State	1,531,922	2,567,408	4,099,330
Total for Track/Fronton	<u>2,502,486</u>	<u>5,284,804</u>	<u>7,787,290</u>
Grand Total Handle	<u>\$ 17,396,080</u>	<u>\$ 33,781,686</u>	<u>\$ 51,177,766</u>
Other State Income - Admission Tax	<u>\$ 19,719</u>	<u>\$ 0</u>	<u>\$ 19,719</u>

Average Handle Per On-Track Performance: \$111,513
Average Wager Per Capita-Based on On-Track Admissions: \$88
Total On-Track Attendance: 197,189
Average Paid On-Track Attendance Per Performance: 1,264

Total Purses Paid 1995 - 1996 Season: \$1,752,047
Seating Capacity: 4,000 - Parking: 2,400 Spaces
Track: Length 1320' / Stretch 586' / Width 20'
Equipment: AmTote

Major Stakes Races:
Mayor's Cup \$25,000
Guys & Gals Stakes \$10,000
Duval Silver Cup \$10,000

JACKSONVILLE KENNEL CLUB, INC.
Greyhound Track - Jacksonville, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	133	\$ 2,626,132
Bayard Raceways, Inc.	156	3,329,778
Bonita-Ft. Myers Greyhound Track	96	746,985
Daytona Beach Kennel Club, Inc.	155	2,093,127
Ft. Pierce Jai Alai	156	810,468
Investment Corp. of Palm Beach	154	4,462,259
Jefferson County Kennel Club, Inc.	65	1,347,442
Ocala Jai Alai	154	1,802,791
Orange Park Kennel Club, Inc.	156	5,500,979
St. Petersburg Kennel Club, Inc.	154	3,526,650
Sanford-Orlando Kennel Club, Inc.	17	251,020
Sarasota Kennel Club, Inc.	133	1,817,699
Seminole Racing, Inc.	136	2,109,799
Sports Palace, Inc.	154	1,147,029
Washington County Kennel Club, Inc.	<u>133</u>	<u>2,209,528</u>
	<u>1,952</u>	<u>\$ 33,781,686</u>

JEFFERSON COUNTY KENNEL CLUB, INC.

Greyhound Track - Monticello, Florida

139 Racing Days - July 1, 1995 to December 16, 1995 - 161 Performances

130 Racing Days - January 8, 1996 to June 30, 1996 - 155 Performances

Telephone: (904) 997-2561 • Fax: (904) 997-3871

Street Address:

U.S. Highway 19 North, 3 Miles
Monticello, Florida 32345

Mailing Address:

P.O. Box 400
Monticello, Florida 32345

OFFICERS

Steve Andris, President/Secretary/Treasurer

Charles R. Hart, Vice President

DIRECTORS

Steve Andris
Charles R. Hart

W. C. Hawkins

On-Track

Distribution of Handle

Public Pool
Total for State
Total for Track/Fronton

\$ 10,114,886
1,420,847
2,620,608

Grand Total Handle

\$ 14,156,341

Other State Income - Admission Tax

\$ 16,938

Average Handle Per On-Track Performance: \$44,799

Average Wager Per Capita-Based on On-Track Admissions: \$100

Total On-Track Attendance: 141,794

Average Paid On-Track Attendance Per Performance: 449

Total Purses Paid 1995 - 1996 Season: \$705,018

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

J.C.K.C. Sprint Classic

ORANGE PARK KENNEL CLUB, INC.

Greyhound Track - Jacksonville, Florida

115 Racing Days - November 29, 1995 to April 15, 1996 - 151 Performances

Telephone: (904) 646-0001 • Fax: (904) 646-0420

Street Address:
455 Park Avenue
Orange Park, Florida 32073

Mailing Address:
P.O. Box 54249
Jacksonville, Florida 32245-4249

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	\$ 11,437,157	\$ 25,567,414	\$ 37,004,571
Total for State	1,331,963	2,529,843	3,861,806
Total for Track/Fronton	<u>2,097,620</u>	<u>5,190,150</u>	<u>7,287,770</u>
Grand Total Handle	<u>\$ 14,866,740</u>	<u>\$ 33,287,407</u>	<u>\$ 48,154,147</u>
Other State Income - Admission Tax	<u>\$ 16,448</u>	<u>\$ 0</u>	<u>\$ 16,448</u>

Average Handle Per On-Track Performance: \$98,455
Average Wager Per Capita-Based on On-Track Admissions: \$90
Total On-Track Attendance: 164,483
Average Paid On-Track Attendance Per Performance: 1,089

Total Purses Paid 1995 - 1996 Season: \$1,762,099
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
Jacksonville Juvenile	\$15,000
Clay County Classic	\$10,000
Kennel Championship	\$15,000

ORANGE PARK KENNEL CLUB, INC.
Greyhound Track - Jacksonville, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	128	\$ 2,221,272
Bayard Raceways, Inc.	151	3,401,701
Bonita-Ft. Myers Greyhound Track	91	708,798
Daytona Beach Kennel Club, Inc.	146	1,711,536
Ft. Pierce Jai Alai	150	883,230
Investment Corp. of Palm Beach	150	4,001,697
Jacksonville Kennel Club, Inc.	151	8,171,771
Jefferson County Kennel Club, Inc.	59	1,462,092
Ocala Jai Alai	149	1,434,078
Palm Beach Jai Alai	30	130,356
St. Petersburg Kennel Club, Inc.	147	3,812,973
Sanford-Orlando Kennel Club, Inc.	130	1,809,700
Sarasota Kennel Club, Inc.	129	1,269,927
Sports Palace, Inc.	70	469,918
Tampa Jai Alai	2	32,006
Washington County Kennel Club, Inc.	<u>127</u>	<u>1,766,352</u>
	<u>1,810</u>	<u>\$ 33,287,407</u>

PENSACOLA GREYHOUND TRACK, INC.
Greyhound Track - Pensacola, Florida
247 Racing Days - July 1, 1995 to June 30, 1996 - 299 Performances

Telephone: (904) 455-8595 • Fax: (904) 453-8883

Street Address:
951 Dog Track Road
Pensacola, Florida 32506-8236

Mailing Address:
P.O. Box 12824
Pensacola, Florida 32575-2824

OFFICERS

Herman Maisel, President/Treasurer

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

DIRECTORS

Herman Maisel
Joseph H. Wilson, Jr.
S. H. Martin

H. Joseph Morrison
Sybil B. Smith

On-Track

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

\$ 13,071,276
1,700,361
2,907,149

Grand Total Handle

\$ 17,678,786

Other State Income - Admission Tax

\$ 32,354

Average Handle Per On-Track Performance: \$59,126
Average Wager Per Capita-Based on On-Track Admissions: \$80
Total On-Track Attendance: 220,819
Average Paid On-Track Attendance Per Performance: 739

Total Purses Paid 1995 - 1996 Season: \$783,910
Seating Capacity: 2,000 - Parking: 2,500 Spaces
Track: Length 1320'/Stretch 546'/Width 23'
Equipment: AmTote

ST. PETERSBURG KENNEL CLUB, INC.

d/b/a Derby Lane

Greyhound Track - St. Petersburg, Florida

150 Racing Days - January 2, 1996 to June 30, 1996 - 222 Performances

Telephone: (813) 576-1361 • Fax: (813) 579-4362

Street Address:

10490 Gandy Boulevard
St. Petersburg, Florida 33702-2395

Mailing Address:

P.O. Box 54249
St. Petersburg, Florida 33742-2099

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>
\$ 42,705,777	\$ 38,137,531	\$ 80,843,308
4,598,164	3,764,599	8,362,763
<u>7,957,923</u>	<u>7,632,064</u>	<u>15,589,987</u>

Grand Total Handle

\$ 55,261,864 \$ 49,534,194 \$104,796,058

Other State Income - Admission Tax

\$ 74,983 \$ 0 \$ 74,983

Average Handle Per On-Track Performance: \$248,927
Average Wager Per Capita-Based on On-Track Admissions: \$91
Total On-Track Attendance: 610,129
Average Paid On-Track Attendance Per Performance: 2,748

Total Purses Paid 1995 - 1996 Season: \$3,890,041
Seating Capacity: 8,300 - Parking: 5,250 Spaces
Track: Length 1320'/Stretch 458'/Width 21'
Equipment: Autotote

Major Stakes Races:

Distance Classic	\$100,000
Derby Lane Sprint Classic	\$85,000
St. Petersburg Derby	\$30,000
Gold Trophy Juvenile Stake	\$20,000
Consolation Derby	\$10,000
"Matinee Idol" Feature	\$10,000
King and Queen	\$8,000
Festival Stake	\$8,000

ST. PETERSBURG KENNEL CLUB, INC.
Greyhound Track - St. Petersburg, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	222	\$ 16,281,372
Bayard Raceways, Inc.	172	811,011
Daytona Beach Kennel Club, Inc.	222	2,379,684
Ft. Pierce Jai Alai	196	782,632
Investment Corp. of Palm Beach	196	4,230,531
Jacksonville Kennel Club, Inc.	172	3,082,936
Jefferson County Kennel Club, Inc.	13	111,936
Ocala Jai Alai	192	1,282,376
Orange Park Kennel Club, Inc.	222	3,210,178
Palm Beach Jai Alai	27	117,975
Sanford-Orlando Kennel Club, Inc.	146	3,783,259
Sarasota Kennel Club, Inc.	222	6,848,881
Seminole Racing, Inc.	75	1,495,830
Sports Palace, Inc.	146	874,751
Tampa Jai Alai	196	3,233,748
Washington County Kennel Club, Inc.	85	1,007,094
	<u>2,504</u>	<u>\$ 49,534,194</u>

SANFORD-ORLANDO KENNEL CLUB, INC.

Greyhound Track - Longwood, Florida

153 Racing Days - November 1, 1995 to May 2, 1996 - 236 Performances

Telephone: (407) 831-1600 • Fax: (407) 831-3997

Street Address:
301 Dog Track Road
Longwood, Florida 32750

Mailing Address:
P.O. Box 520280
Longwood, Florida 32762-0280

OFFICERS

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

Dane N. Towell, President
Catherine C. Hagen Exec. Vice President

DIRECTORS

Margaret C. Murphy

	<u>On-Track</u>
Distribution of Handle	
Public Pool	\$ 16,548,855
Total for State	1,931,329
Total for Track/Fronton	<u>2,827,966</u>
Grand Total Handle	<u>\$ 21,308,150</u>
Other State Income - Admission Tax	<u>\$ 26,399</u>

Average Handle Per On-Track Performance: \$90,289
Average Wager Per Capita-Based on On-Track Admissions: \$90
Total On-Track Attendance: 236,726
Average Paid On-Track Attendance Per Performance: 1,003

Total Purses Paid 1995 - 1996 Season: \$1,276,636
Seating Capacity: 4,000 - Parking: 2,500 Spaces
Track: Length 1320'/Stretch 322'/Width 18'
Equipment: Autotote

Major Stakes Races:
 Central Florida Derby \$16,252
 Young Champion Stake \$2,872
 King & Queen Championship \$1,000

SARASOTA KENNEL CLUB, INC.
 Greyhound Track - Sarasota, Florida
 82 Racing Days - January 5, 1996 to April 13, 1996 - 139 Performances

Telephone: (941) 355-7744 • Fax: (941) 351-2207

Street Address:
 5400 Bradenton Road
 Sarasota, Florida 34234

OFFICERS

Jerry Collins, Chairman of the Board

Jack Collins, Sr., President & Track Manager

DIRECTORS

Jack Collins, Sr.
 Jerry Collins

Jack Collins, Jr.
 Richard E. Nelson

	<u>On-Track</u>
Distribution of Handle	
Public Pool	\$ 10,443,134
Total for State	1,222,672
Total for Track/Fronton	1,769,192
Grand Total Handle	<u>\$ 13,434,998</u>
Other State Income - Admission Tax	<u>\$ 20,523</u>

Average Handle Per On-Track Performance: \$96,655
 Average Wager Per Capita-Based on On-Track Admissions: \$71
 Total On-Track Attendance: 188,585
 Average Paid On-Track Attendance Per Performance: 1,357

Total Purses Paid 1995 - 1996 Season: \$733,047
 Seating Capacity: 3,500 - Parking: 5,000 Spaces
 Track: Length 1320'/Stretch 330'/Width 22'
 Equipment: Autotote

Major Stakes Races:	
Sarasota Derby	\$9,760
Sapling Stakes	\$2,339
King & Queen Championship	\$1,000

SEMINOLE RACING, INC.

d/b/a Seminole Greyhound Park

Greyhound Track - Casselberry, Florida

102 Racing Days- July 1, 1995 to October 31, 1995 - 151 Performances

48 Racing Days - May 3, 1996 to June 30, 1996 - 71 Performances

Telephone: (407) 699-4510 • Fax: (407) 695-9115

Street Address:

2000 Seminola Boulevard
Casselberry, Florida 32707

OFFICERS

Stan Driscoll, President
Daniel Francati, Treasurer

Ronald Sultemeier, Vice President
Diane C. Spears, Secretary

DIRECTORS

Ronald Sultemeier
Daniel Francati

William J. Bissett

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 10,299,805	\$ 977,616	\$ 11,277,421
Total for State	1,335,193	99,333	1,434,526
Total for Track/Fronton	<u>2,143,159</u>	<u>230,062</u>	<u>2,373,221</u>
Grand Total Handle	<u>\$ 13,778,157</u>	<u>\$ 1,307,011</u>	<u>\$ 15,085,168</u>
Other State Income - Admission Tax	<u>\$ 21,904</u>	<u>\$ 0</u>	<u>\$ 21,904</u>

Average Handle Per On-Track Performance: \$62,064
Average Wager Per Capita-Based on On-Track Admissions: \$75
Total On-Track Attendance: 182,535
Average Paid On-Track Attendance Per Performance: 822

Total Purses Paid 1995 - 1996 Season: \$772,979
Seating Capacity: 4,000 - Parking: 2,000 Spaces
Track: Length 1355'/Stretch 673'/Width 23'
Equipment: AmTote

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Sports Palace, Inc.	<u>220</u>	<u>\$ 1,307,011</u>
	<u>220</u>	<u>\$ 1,307,011</u>

SEMINOLE RACING, INC.
d/b/a Daytona Beach Kennel Club
Greyhound Track -- Daytona Beach, Florida
307 Racing Days - July 1, 1995 to June 30, 1996 - 456 Performances

Telephone: (904) 252-6484 • Fax: (904) 252-4808

Street Address:
2201 West International Speedway
Daytona Beach, Florida 32114

Mailing Address:
P.O. Box 11470
Daytona, Beach, Florida 32120

OFFICERS

Harry J. Olsen, President
Ronald Sultemeier, Vice President

Janice R. Trybus, Secretary
Daniel Francati, 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	\$ 26,719,414	\$ 1,896,592	\$ 28,616,006
Total for State	3,321,515	192,637	3,514,152
Total for Track/Fronton	5,709,929	445,470	6,155,399
 Grand Total Handle	\$ 35,750,858	\$ 2,534,699	\$ 38,285,557
 Other State Income - Admission Tax	\$ 65,517	\$ 0	\$ 65,517

Average Handle Per On-Track Performance: \$78,401
Average Wager Per Capita-Based on On-Track Admissions: \$65
Total On-Track Attendance: 545,978
Average Paid On-Track Attendance Per Performance: 1,197

Total Purses Paid 1995 - 1996 Season: \$2,118,525
Seating Capacity: 3,100 - Parking: 1,500 Spaces
Track: Length 1320'/Stretch 367'/Width 22'
Equipment: AmTote

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Sports Palace, Inc.	<u>228</u>	<u>\$ 2,534,699</u>
	<u>228</u>	<u>\$ 2,534,699</u>

SOUTHWEST FLORIDA ENTERPRISES, INC.
d/b/a Bonita-Ft. Myers Greyhound Track
Greyhound Track - Bonita Springs, Florida
288 Racing Days - July 1, 1995 to June 30, 1996 - 458 Performances

Telephone: (941) 992-2411 • Fax: (941) 947-9244

Street Address:
10601 Bonita Beach Road, S.W.
Bonita Springs, Florida 33923-5620

Mailing Address:
P.O. Box 2567
Bonita Springs, Florida 33959-2567

OFFICERS

Fred Havenick, President

Florence Hecht, Vice President

DIRECTORS

Fred Havenick
Isabelle H. Amdur

Barbara Havenick
Florence Hecht

On-Track

Distribution of Handle	
Public Pool	\$ 34,639,923
Total for State	4,019,240
Total for Track/Fronton	<u>6,085,478</u>
 Grand Total Handle	 <u>\$ 44,474,641</u>
 Other State Income - Admission Tax	 <u>\$ 58,509</u>

Average Handle Per On-Track Performance: \$97,106
Average Wager Per Capita-Based on On-Track Admissions: \$85
Total On-Track Attendance: 525,437
Average Paid On-Track Attendance Per Performance: 1,147

Total Purses Paid 1995 - 1996 Season: \$2,135,099
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
Greyhound Track - Melbourne, Florida
80 Racing Days - January 5, 1996 to April 13, 1996 - 105 Performances

Telephone: (407) 259-9800 • Fax: (407) 259-3437

Street Address:
1100 North Wickham Road
Melbourne, FL 32935

OFFICERS

Patrick T. Biddix, President/Treasurer

Ronald Sultemeier, Vice President/Secretary

DIRECTORS

Patrick T. Biddix
Ronald Sultemeier

William Bissett

On-Track

Distribution of Handle

Public Pool

\$ 3,794,343

Total for State

519,910

Total for Track/Fronton

764,407

Grand Total Handle

\$ 5,078,660

Other State Income - Admission Tax

\$ 10,076

Average Handle Per On-Track Performance: \$48,368

Average Wager Per Capita-Based on On-Track Admissions: \$60

Total On-Track Attendance: 83,966

Average Paid On-Track Attendance Per Performance: 800

Total Purses Paid 1995 - 1996 Season: \$258,756

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

Greyhound Track - Ebro, Florida

67 Racing Days - July 1, 1995 to September 30, 1995 - 85 Performances

72 Racing Days - March 28, 1996 to June 30, 1996 - 100 Performances

Telephone: (904) 234-3943 • Fax: (904) 535-4442

Street Address:

6558 Dog Track Road

Ebro, Florida 32437

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

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

On-Track

\$ 5,990,408
889,429
1,716,447

Grand Total Handle

\$ 8,596,284

Other State Income - Admission Tax

\$ 17,437

Average Handle Per On-Track Performance: \$46,466
Average Wager Per Capita-Based on On-Track Admissions: \$59
Total On-Track Attendance: 145,308
Average Paid On-Track Attendance Per Performance: 785

Total Purses Paid 1995 - 1996 Season: \$425,099
Seating Capacity: 3,000 - Parking: 750 Spaces
Track: Length 1320'/Stretch 330'/Width 20'
Equipment: Autotote

Major Stakes Races:

Ebro Juvenile Stakes \$11,000
Ebro Derby \$5,000
Toyoto Super Marathon \$2,000
Future Champions \$1,000
Coors Silver Bullet Sprint \$1,000

WEST FLAGLER ASSOCIATES, LTD.

d/b/a Flagler Greyhound Track

Greyhound Track - Miami, Florida

60 Racing Days - September 1, 1995 to September 3, 1995 - 84 Performances

54 Racing Days - October 31, 1995 to December 25, 1995 - 78 Performances

65 Racing Days - April 27, 1996 to June 30, 1996 - 94 Performances

Telephone: (305) 649-3000 • Fax: (305) 643-4328

Street Address:
401 N.W. 38th Court
Miami, Florida 33126

Mailing Address:
P.O. Box 350940
Miami, Florida 33135-0940

OFFICERS

Barbara Havenick, General Partner
Florence Hecht, General Partner

Isabelle Amdur, General Partner

DIRECTORS

Fred Havenick
Florence Hecht

Barbara Havenick
Isabelle H. Amdur

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 43,323,641	\$ 5,139,802	\$ 48,463,443
Total for State	4,747,458	508,153	5,255,611
Total for Track/Fronton	<u>8,126,405</u>	<u>1,038,267</u>	<u>9,164,672</u>
Grand Total Handle	<u>\$ 56,197,504</u>	<u>\$ 6,686,222</u>	<u>\$ 62,883,726</u>
Other State Income - Admission Tax	<u>\$ 52,135</u>	<u>\$ 0</u>	<u>\$ 52,135</u>

Average Handle Per On-Track Performance: \$219,522
Average Wager Per Capita-Based on On-Track Admissions: \$148
Total On-Track Attendance: 378,516
Average Paid On-Track Attendance Per Performance: 1,479

Total Purses Paid 1995 - 1996 Season: \$2,387,432
Seating Capacity: 9,000 - Parking: 4,000 Spaces
Track: Length 1320'/Stretch 522'/Width 21'
Equipment: AmTote

Major Stakes Races:

Flagler International Classic	\$75,000
Tom Benner Super Marathon	\$60,000
Hecht Marathon	\$30,000
Flagler Series	\$20,000

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bayard Raceways, Inc.	34	\$ 97,778
Bonita-Ft. Myers Greyhound Track	254	3,013,989
Daytona Beach Kennel Club, Inc.	210	1,177,549
Ft. Pierce Jai Alai	127	399,969
Investment Corp. of Palm Beach	40	652,795
Jacksonville Kennel Club, Inc.	34	387,984
Ocala Jai Alai	16	41,313
Orange Park Kennel Club, Inc.	82	857,053
Seminole Racing, Inc.	<u>12</u>	<u>57,792</u>
	<u>809</u>	<u>\$ 6,686,222</u>

**DANIA JAI ALAI DIVISION
OF THE ARAGON GROUP, INC.**

Jai Alai - Dania, Florida

180 Playing Days - October 22, 1995 to June 30, 1996 - 282 Performances

Telephone: (954) 927-2841 • Fax: (954) 920-9095

Street Address:
301 East Dania Beach Boulevard
Dania, Florida 33004

Mailing Address:
P.O. Box 96
Dania, Florida 33004

OFFICERS

S.F. Snyder, President
C.E. Morris, Vice President/Controller/Asst. Sec.

D.R. Knox, Vice President/General Manager

DIRECTORS

S.F. Snyder
J. Snyder

R. H. Hubsch

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 24,984,673	\$ 4,568,510	\$ 29,553,183
Total for State	1,694,674	185,719	1,880,393
Total for Track/Fronton	<u>5,714,710</u>	<u>1,171,357</u>	<u>6,886,067</u>
Grand Total Handle	<u>\$ 32,394,057</u>	<u>\$ 5,925,586</u>	<u>\$ 38,319,643</u>
Other State Income - Admission Tax	<u>\$ 39,210</u>	<u>\$ 0</u>	<u>\$ 39,210</u>

Average Handle Per On-Track Performance: \$114,873
 Average Wager Per Capita-Based on On-Track Admissions: \$80
 Total On-Track Attendance: 404,602
 Average Paid On-Track Attendance Per Performance: 1,435

Players' Compensation 1995 - 1996 Season: \$1,576,571
 Seating Capacity: 4,551 - Parking: 2,700 Spaces
 Court: Overhead 45'/Length 178'/Width 50'
 Equipment: AmTote

Tournaments:
 Florida Tournament of Champions \$150,000

**DANIA JAI ALAI DIVISION
OF THE ARAGON GROUP, INC.**
Jai Alai - Dania, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bonita-Ft. Myers Greyhound Track	104	\$ 123,556
Bayard Raceways, Inc.	42	31,887
Daytona Beach Kennel Club, Inc.	235	642,657
Florida Jai Alai	238	1,086,607
Ft. Pierce Jai Alai	98	319,640
Investment Corp. of Palm Beach	230	1,863,888
Jacksonville Kennel Club, Inc.	45	149,582
Jefferson County Kennel Club, Inc.	8	20,520
Orange Park Kennel Club, Inc.	117	433,686
Palm Beach Jai Alai	32	99,563
Sports Palace, Inc.	270	910,544
Tampa Bay Downs	10	19,743
Washington County Kennel Club, Inc.	<u>140</u>	<u>223,713</u>
	<u>1,569</u>	<u>\$ 5,925,586</u>

FLORIDA JAI ALAI, INC.
Jai Alai - Fern Park, Florida
266 Playing Days - July 1, 1995 to June 30, 1996 - 370 Performances

Telephone: (407) 339-6221 • Fax: (407) 831-4689

Street Address:
6405 S. Hwy 17-92
Fern Park, Florida 32730

Mailing Address:
P.O. Box 300107
Fern Park, Florida 32730

OFFICERS

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

Elizabeth A. Calder, Vice President

DIRECTORS

William Modahl
Elizabeth A. Calder

Hort A. Soper

On-Track

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

\$ 19,464,375
1,252,666
4,686,888

Grand Total Handle

\$ 25,403,929

Other State Income - Admission Tax

\$ 32,867

Average Handle Per On-Track Performance: \$68,659
Average Wager Per Capita-Based on On-Track Admissions: \$71
Total On-Track Attendance: 357,209
Average Paid On-Track Attendance Per Performance: 965

Players' Compensation 1995 - 1996 Season: \$1,356,560
Seating Capacity: 2,194 - Parking: 1,500 Spaces
Court: Overhead 48' / Length 180' / Width 50'
Equipment: Autotote

FLORIDA GAMING CORPORATION

d/b/a Fort Pierce Jai Alai

Jai Alai - Ft. Pierce, Florida

105 Playing Days - December 1, 1995 to April 28, 1996 - 144 Performances

Telephone: (407) 464-7500 • Fax: (407) 464-0099

Street Address:

1750 South Kings Highway
Ft. Pierce, Florida 34945

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

\$ 3,165,298
102,476
930,102

Grand Total Handle

\$ 4,197,876

Other State Income - Admission Tax

\$ 14,057

Average Handle Per On-Track Performance: \$29,152
Average Wager Per Capita-Based on On-Track Admissions: \$36
Total On-Track Attendance: 117,139
Average Paid On-Track Attendance Per Performance: 813

Players' Compensation 1995 - 1996 Season: \$364,450
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

Jai Alai - Miami, Florida

103 Playing Days - December 1, 1995 to April 29, 1996 - 183 Performances

Telephone: (305) 633-6400 • Fax: (305) 633-4386

Street Address:
3500 N.W. 37th Avenue
Miami, Florida 33142

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	\$ 16,213,142	\$ 8,764,377	\$ 24,977,519
Total for State	1,071,350	539,661	1,611,011
Total for Track/Fronton	<u>3,937,780</u>	<u>2,152,249</u>	<u>6,090,029</u>
Grand Total Handle	<u>\$ 21,222,272</u>	<u>\$ 11,456,287</u>	<u>\$ 32,678,559</u>
Other State Income - Admission Tax	<u>\$ 32,469</u>	<u>\$ 0</u>	<u>\$ 32,469</u>

Average Handle Per On-Track Performance: \$115,969

Average Wager Per Capita-Based on On-Track Admissions: \$92

Total On-Track Attendance: 231,138

Average Paid On-Track Attendance Per Performance: 1,263

Players' Compensation 1995 - 1996 Season: \$1,615,000

Seating Capacity: 4,389 - Parking: 2,200 Spaces

Court: Overhead 40' / Length 176' / Width 45'

Equipment: Autotote

WJA REALTY LIMITED PARTNERSHIPd/b/a Miami Jai Alai
Jai Alai - Miami, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	77	\$ 160,131
Bayard Raceways, Inc.	141	186,824
Bonita-Ft. Myers Greyhound Track	115	165,321
Daytona Beach Kennel Club, Inc.	110	378,206
Florida Jai Alai	178	1,305,449
Ft. Pierce Jai Alai	182	1,104,889
Investment Corp. of Palm Beach	182	2,013,098
Jacksonville Kennel Club, Inc.	141	659,579
Ocala Jai Alai	180	1,213,070
Orange Park Kennel Club, Inc.	183	1,213,032
Palm Beach Jai Alai	40	218,061
St. Petersburg Kennel Club, Inc.	158	737,855
Sports Palace, Inc.	183	924,096
Tampa Bay Downs	10	25,978
Tampa Jai Alai	<u>183</u>	<u>1,150,698</u>
	<u>2,063</u>	<u>\$ 11,456,287</u>

WJA REALTY LIMITED PARTNERSHIP

d/b/a Ocala Jai Alai

Jai Alai - Orange Lake, Florida

43 Playing Days - July 1, 1995 to August 26, 1995 - 58 Performances

31 Playing Days - May 24, 1996 to June 30, 1996 - 42 Performances

Telephone: (352) 596-2345 • Fax: (352) 591-3402

Street Address:
State Road 318
Orange Park, Florida 32681

Mailing Address:
P.O. Box 548
Orange Park, Florida 32681

OFFICERS

Richard P. Donovan, President
Giles L. Ellis, Vice President

Rudy Angulo, Controller
Thomas J. Contreras, General Manager

On-Track

Distribution of Handle	
Public Pool	\$ 1,334,747
Total for State	46,016
Total for Track/Fronton	<u>461,791</u>
Grand Total Handle	<u>\$ 1,842,554</u>
Other State Income - Admission Tax	<u>\$ 7,250</u>

Average Handle Per On-Track Performance: \$18,426
Average Wager Per Capita-Based on On-Track Admissions: \$30
Total On-Track Attendance: 60,418
Average Paid On-Track Attendance Per Performance: 604

Players' Compensation 1995 - 1996 Season: \$387,000
Seating Capacity: 1,774 - Parking: 1,100 Spaces
Court: Overhead 40'/Length 176'/Width 40'
Equipment: Autotote

SUMMER JAI ALAI

Jai Alai - Miami, Florida

104 Playing Days - July 1, 1995 to November 30, 1995 - 185 Performances

41 Playing Days - May 1, 1996 to June 30, 1996 - 74 Performances

Telephone: (305) 633-6400 • Fax: (305) 633-4386

Street Address:
3500 N.W. 37th Avenue
Miami, Florida 33142

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	\$ 20,969,999	\$ 11,399,199	\$ 32,369,198
Total for State	1,120,789	643,423	1,764,212
Total for Track/Fronton	<u>5,358,183</u>	<u>2,854,989</u>	<u>8,213,172</u>
Grand Total Handle	<u>\$ 27,448,971</u>	<u>\$ 14,897,611</u>	<u>\$ 42,346,582</u>
Other State Income - Admission Tax	<u>\$ 41,439</u>	<u>\$ 0</u>	<u>\$ 41,439</u>

Average Handle Per On-Track Performance: \$105,981
Average Wager Per Capita-Based on On-Track Admissions: \$91
Total On-Track Attendance: 302,189
Average Paid On-Track Attendance Per Performance: 1,167

Players' Compensation 1995 - 1996 Season: \$1,615,000
Seating Capacity: 4,389 - Parking: 2,200 Spaces
Court: Overhead 40'/Length 176'/Width 45'
Equipment: Autotote

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	66	\$ 121,150
Bayard Raceways, Inc.	204	307,392
Daytona Beach Kennel Club, Inc.	190	591,662
Florida Jai Alai	204	1,420,117
Ft. Pierce Jai Alai	258	2,011,858
Investment Corp. of Palm Beach	257	2,535,028
Jacksonville Kennel Club, Inc.	203	1,068,277
Ocala Jai Alai	254	1,410,067
Orange Park Kennel Club, Inc.	257	1,259,430
St. Petersburg Kennel Club, Inc.	256	905,023
Sports Palace, Inc.	257	1,137,998
Tampa Jai Alai	258	1,603,408
Tampa Bay Downs	<u>161</u>	<u>526,201</u>
	<u>2,825</u>	<u>\$ 14,897,611</u>

SUMMERSPORT ENTERPRISES, LTD.

Jai Alai - Dania, Florida

45 Playing Days - July 1, 1995 to September 3, 1995 - 68 Performances
23 Playing Day - September 21, 1995 to October 21, 1995 - 36 Performance

Telephone: (954) 927-2841 • Fax: (954) 927-2841

Street Address:
301 East Dania Beach Blvd.
Dania, Florida 33004

Mailing Address:
P.O. Box 96
Dania, Florida 33004

OFFICERS

The Aragon Group, Inc., General Partner

S.F. Snyder, President

D.R. Knox, Vice President/General Manager

C.E. Morris, Jr., Assistant Secretary/Controller/Vice President

DIRECTORS

The Aragon Group, Inc.

S.F. Snyder
R.H. Hubsch

J. Snyder

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 8,226,950	\$ 1,420,849	\$ 9,647,799
Total for State	434,178	60,784	494,962
Total for Track/Fronton	<u>2,005,174</u>	<u>360,303</u>	<u>2,365,477</u>
Grand Total Handle	<u>\$ 10,666,302</u>	<u>\$ 1,841,936</u>	<u>\$ 12,508,238</u>
Other State Income - Admission Tax	<u>\$ 14,390</u>	<u>\$ 0</u>	<u>\$ 14,390</u>

Average Handle Per On-Track Performance: \$102,561
Average Wager Per Capita-Based on On-Track Admissions: \$84
Total On-Track Attendance: 126,566
Average Paid On-Track Attendance Per Performance: 1,217

Players' Compensation 1995 - 1996 Season: \$ 621,594
Seating Capacity: 4,551 - Parking: 2,700 Spaces
Court: Overhead 45'/Length 178'/Width 50'
Equipment: AmTote

SUMMERSPORT ENTERPRISES, LTD.

Jai Alai - Dania, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bonita-Ft. Myers Greyhound Track	65	\$ 75,193
Daytona Beach Kennel Club, Inc.	93	258,087
Florida Jai Alai	82	386,859
Ft. Pierce Jai Alai	29	116,699
Investment Corp. of Palm Beach	82	535,349
Jacksonville Kennel Club, Inc.	18	58,358
Orange Park Kennel Club, Inc.	41	129,168
Sports Palace, Inc.	94	231,249
Tampa Bay Downs	17	32,947
Washington County Kennel Club, Inc.	<u>8</u>	<u>18,027</u>
	<u>529</u>	<u>\$ 1,841,936</u>

WJA REALTY LIMITED PARTNERSHIP

d/b/a Tampa Jai Alai

Jai Alai - Tampa, Florida

66 Playing Days - July 1, 1995 to September 30, 1995 - 118 Performances

166 Playing Days - November 3, 1995 to June 30, 1996 - 296 Performances

Telephone: (813) 837-2441 • Fax: (813) 832-3847

Street Address:
5125 South Dale Mabry Highway
Tampa, Florida 33611

OFFICERS

Richard P. Donovan, President
Rudy Angulo, Contoller

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

On-Track

Distribution of Handle	
Public Pool	\$ 17,637,268
Total for State	1,309,318
Total for Track/Fronton	<u>4,508,745</u>
Grand Total Handle	<u>\$ 23,455,331</u>
Other State Income - Admission Tax	<u>\$ 43,165</u>

Average Handle Per On-Track Performance: \$56,655
Average Wager Per Capita-Based on On-Track Admissions: \$65
Total On-Track Attendance: 361,496
Average Paid On-Track Attendance Per Performance: 873

Players' Compensation 1995 - 1996 Season: \$2,772,000
Seating Capacity: 3,500 - Parking: 3,300 Spaces
Court: Overhead 40' / Length 176' / Width 51'
Equipment: Autotote

CALDER RACE COURSE, INC.
 Thoroughbred Track - Miami, Florida
 92 Racing Days - July 1, 1995 to November 3, 1995 - 92 Performances
 28 Racing Days - May 24, 1996 to June 30, 1996 - 28 Performances

Telephone: (305) 625-1311 • Fax: (305) 620-2569

Street Address:
 21001 N.W. 27
 Miami, Florida 33056

Mailing Address:
 P.O.Box 1808
 Miami, Florida 33055-0808

OFFICERS

Masao Moriya, Chairman of the Board
 Michael D. Abes, Treasurer
 Michael Cronin, Vice President Marketing

C. Kenneth Dunn, President
 Patrick Mahony, Vice President Mutuel

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	\$ 87,070,724	\$ 59,689,179	\$ 146,759,903
Total for State	2,916,903	2,522,302	5,439,205
Total for Track/Fronton	20,432,237	13,648,671	34,080,908
Total for Breeders' Association	<u>834,407</u>	<u>573,251</u>	<u>1,407,658</u>
 Grand Total Handle	 <u>\$ 111,254,271</u>	 <u>\$ 76,433,403</u>	 <u>\$ 187,687,674</u>
 Other State Income - Admission Tax	 <u>\$ 140,277</u>	 <u>\$ 0</u>	 <u>\$ 140,277</u>

Average Handle Per On-Track Performance: \$927,119
 Average Wager Per Capita-Based on On-Track Admissions: \$210
 Total On-Track Attendance: 529,596
 Average Paid On-Track Attendance Per Performance: 4,413

Total Purses Paid 1995 - 1996 Season: \$15,759,195
 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.
Thoroughbred Track - Miami, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	47	\$ 1,181,471
Bayard Raceways, Inc.	51	679,615
Bonita-Ft. Myers Greyhound Track	104	3,040,632
Daytona Beach Kennel Club, Inc.	119	2,902,449
Florida Jai Alai, Inc.	120	8,254,421
Ft. Pierce Jai Alai	120	2,956,400
Investment Corp. of Palm Beach	119	17,911,697
Jacksonville Kennel Club, Inc.	51	1,213,043
Jefferson County Kennel Club	1	4,626
Ocala Breeders' Sales	58	2,481,044
Ocala Jai Alai	119	2,598,019
Orange Park Kennel Club, Inc.	119	3,143,453
Pensacola Greyhound Track, Inc.	49	1,426,657
St. Petersburg Kennel Club, Inc.	119	6,529,445
Sanford-Orlando Kennel Club, Inc.	2	24,913
Sarasota Kennel Club, Inc.	96	3,076,605
Seminole Racing, Inc.	118	2,056,907
Sports Palace, Inc.	120	3,757,309
Tampa Jai Alai	71	661,139
Tampa Bay Downs, Inc.	120	12,028,580
Washington County Kennel Club, Inc.	29	504,978
	<u>1,752</u>	<u>\$ 76,433,403</u>

GULFSTREAM PARK RACING ASSOCIATION, INC.
 Thoroughbred Track - Hallandale, Florida
 62 Racing Days - January 3, 1996 to March 16, 1996 - 62 Performances

Telephone: (954) 454-7000 • Fax: (954) 454-7827

Street Address:
 901 South Federal Highway
 Hallandale, Florida 33009

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	\$ 97,081,238	\$ 32,643,976	\$ 129,725,214
Total for State	3,734,180	1,356,405	5,090,585
Total for Track/Fronton	20,053,879	6,794,538	26,848,417
Total for Breeders' Association	<u>913,370</u>	<u>308,274</u>	<u>1,221,644</u>
 Grand Total Handle	 <u>\$ 121,782,667</u>	 <u>\$ 41,103,193</u>	 <u>\$ 162,885,860</u>
 Other State Income - Admission Tax	 <u>\$ 154,196</u>	 <u>\$ 0</u>	 <u>\$ 154,196</u>

Average Handle Per On-Track Performance: \$1,964,237
 Average Wager Per Capita-Based on On-Track Admissions: \$252
 Total On-Track Attendance: 483,619
 Average Paid On-Track Attendance Per Performance: 7,800

Total Purses Paid 1995 - 1996 Season: \$18,685,130
 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.
Thoroughbred Track - Hallandale, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bayard Raceways, Inc.	31	\$ 397,017
Bonita- Ft. Myers Greyhound Track	62	3,030,083
Daytona Beach Kennel Club, Inc.	57	1,828,276
Florida Jai Alai, Inc.	62	3,546,914
Ft. Pierce Jai Alai	62	1,755,835
Investment Corp. of Palm Beach	62	12,067,841
Jacksonville Kennel Club, Inc.	31	547,589
Ocala Breeders' Sales	62	2,752,478
Ocala Jai Alai	62	794,777
Orange Park Kennel Club, Inc.	62	1,935,395
Palm Beach Jai Alai	62	1,906,833
Pensacola Greyhound Track, Inc.	21	788,340
Sanford-Orlando Kennel Club, Inc.	51	1,300,720
Sarasota Kennel Club, Inc.	52	2,604,750
Sports Palace, Inc.	62	2,162,505
Tampa Bay Downs, Inc.	59	3,161,822
Washington County Kennel Club, Inc.	<u>30</u>	<u>522,018</u>
	<u>890</u>	<u>\$ 41,103,193</u>

HIALEAH, INC.
 Thoroughbred Track - Hialeah, Florida
 61 Racing Days - March 17, 1996 to May 22, 1996 - 61 Performances

Telephone: (305) 885-8000 • Fax: (305) 887-8006

Street Address:
 105 East 21st Street
 Hialeah, Florida 33011

Mailing Address:
 P.O. Box 158
 Hialeah, Florida 33010

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

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 24,332,731	\$ 21,147,211	\$ 45,479,942
Total for State	448,369	959,376	1,407,745
Total for Track/Fronton	8,391,658	6,747,355	15,139,013
Total for Breeders' Association	<u>250,676</u>	<u>218,040</u>	<u>468,716</u>
Grand Total Handle	<u>\$ 33,423,434</u>	<u>\$ 29,071,982</u>	<u>\$ 62,495,416</u>
Other State Income - Admission Tax	<u>\$ 46,057</u>	<u>\$ 0</u>	<u>\$ 46,057</u>

Average Handle Per On-Track Performance: \$547,925
 Average Wager Per Capita-Based on On-Track Admissions: \$162
 Total On-Track Attendance: 206,547
 Average Paid On-Track Attendance Per Performance: 3,386

Total Purses Paid 1995 - 1996 Season: \$6,694,357
 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

HIALEAH, INC.
Thoroughbred Track - Hialeah, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	8	\$ 101,290
Bayard Raceways, Inc.	29	250,133
Bonita-Ft. Myers Greyhound Track	60	1,773,443
Daytona Beach Kennel Club, Inc.	61	1,654,031
Florida Jai Alai, Inc.	61	2,594,015
Ft. Pierce Jai Alai	61	1,261,066
Investment Corp. of Palm Beach	61	9,295,227
Jacksonville Kennel Club, Inc.	29	590,853
Ocala Breeders' Sales	57	1,686,860
Ocala Jai Alai	59	578,781
Orange Park Kennel Club, Inc.	51	1,058,932
Pensacola Greyhound Track, Inc.	17	545,766
St. Petersburg Kennel Club, Inc.	14	477,016
Sanford-Orlando Kennel Club, Inc.	36	638,763
Sarasota Kennel Club, Inc.	51	1,682,642
Seminole Racing, Inc.	18	317,077
Sports Palace, Inc.	61	1,411,122
Tampa Bay Downs, Inc.	47	2,706,212
Tampa Jai Alai	10	86,538
Washington County Kennel Club, Inc.	<u>19</u>	<u>362,215</u>
	<u>810</u>	<u>\$ 29,071,982</u>

TAMPA BAY DOWNS, INC.
 Thoroughbred Track - Oldsmar, Florida
 92 Racing Days - December 9, 1995 to May 5, 1996 - 92 Performances

Telephone: (813) 855-4401 • Fax: (813) 854-3539

Street Address:
 11225 Race Track Road
 Tampa, Florida 33626

Mailing Address:
 P.O. Box 2007
 Oldsmar, Florida 43677

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

	<u>On-Track</u>	<u>Intertrack</u>	<u>Total</u>
Distribution of Handle			
Public Pool	\$ 22,006,905	\$ 8,759,282	\$ 30,766,187
Total for State	266,261	379,175	645,436
Total for Track/Fronton	6,365,534	2,263,323	8,628,857
Total for Breeders' Association	233,378	88,354	321,732
 Grand Total Handle	 \$ 28,872,078	 \$ 11,490,134	 \$ 40,362,212
 Other State Income - Admission Tax	 \$ 42,680	 \$ 0	 \$ 42,680

Average Handle Per On-Track Performance: \$313,827
 Average Wager Per Capita-Based on On-Track Admissions: \$114
 Total On-Track Attendance: 254,297
 Average Paid On-Track Attendance Per Performance: 2,764

Total Purses Paid 1995 - 1996 Season: \$4,218,083
 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
Super Stakes	\$25,000
Sandpiper	\$25,000
Wayward Lass	\$25,000
Sam F. Davis	\$25,000
Minaret	\$25,000
Manatee	\$25,000
Tampa Bay Breeder's Cup	\$50,000

TAMPA BAY DOWNS, INC.
Thoroughbred Track - Oldsmar, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Bayard Raceways, Inc.	42	\$ 158,316
Florida Jai Alai, Inc.	92	2,691,007
Ft. Pierce Jai Alai	86	576,723
Investment Corp. of Palm Beach	92	3,750,871
Jacksonville Kennel Club, Inc.	42	320,054
Ocala Breeders' Sales	82	1,565,220
Ocala Jai Alai	82	368,957
Orange Park Kennel Club, Inc.	84	867,677
Palm Beach Jai Alai	43	323,405
Sports Palace, Inc.	<u>92</u>	<u>867,904</u>
	<u>737</u>	<u>\$ 11,490,134</u>

TROPICAL PARK INC.

Thoroughbred Track - Miami, Florida

45 Racing Days - November 4, 1995 to January 2, 1996 - 45 Performances

Telephone: (305) 625-1311 • Fax: (305) 620-2569

Street Address:
21001 N.W. 27th Avenue
Miami, Florida 33056

Mailing Address:
P.O. Box 1808
Miami, Florida 33055

OFFICERS

Masao Moriya, Chairman of the Board
C. Kenneth Dunn, President
Michael D. Abes, Treasurer

Patrick Mahony, Vice President Mutuel
Michael Cronin, Vice President Marketing

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	\$ 39,434,845	\$ 23,524,657	\$ 62,959,502
Total for State	1,330,965	990,597	2,321,562
Total for Track/Fronton	9,151,377	5,277,702	14,429,079
Total for Breeders' Association	<u>377,208</u>	<u>225,136</u>	<u>602,344</u>
Grand Total Handle	<u>\$ 50,294,395</u>	<u>\$ 30,018,092</u>	<u>\$ 80,312,487</u>
Other State Income - Admission Tax	<u>\$ 54,246</u>	<u>\$ 0</u>	<u>\$ 54,246</u>

Average Handle Per On-Track Performance: \$1,117,653
Average Wager Per Capita-Based on On-Track Admissions: \$246
Total On-Track Attendance: 204,401
Average Paid On-Track Attendance Per Performance: 4,542

Total Purses Paid 1995 - 1996 Season: \$7,486,765
Seating Capacity: 13,500 - Parking: 10,000 Spaces
Track: Length 5,280'/Stretch 990'/Width 65'
Equipment: AmTote

Major Stakes:	
W. L. Knight Handicap	\$150,000
La Prevoyante Handicap	\$150,000
Tropical Turf Handicap	\$100,000
My Charmer Handicap	\$100,000
Tropical Park Handicap	\$100,000
Tropical Park Derby	\$100,000
Virginia Handicap	\$100,000

TROPICAL PARK INC.
Thoroughbred Track - Miami, Florida.

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	9	\$ 208,115
Bayard Raceways, Inc.	21	186,243
Bonita- Ft. Myers Greyhound Track	40	1,325,932
Daytona Beach Kennel Club, Inc.	44	1,238,539
Florida Jai Alai, Inc.	45	3,307,289
Ft. Pierce Jai Alai	44	1,076,981
Investment Corp. of Palm Beach	45	8,311,967
Jacksonville Kennel Club, Inc.	21	339,275
Ocala Breeders' Sales	44	2,132,673
Ocala Jai Alai	43	586,238
Orange Park Kennel Club, Inc.	44	1,605,263
Pensacola Greyhound Track, Inc.	17	458,755
St. Petersburg Kennel Club, Inc.	24	1,542,800
Sanford-Orlando Kennel Club, Inc.	35	743,614
Sarasota Kennel Club, Inc.	35	1,516,508
Sports Palace, Inc.	45	1,390,527
Tampa Bay Downs, Inc.	34	3,711,184
Tampa Jai Alai	14	100,698
Washington County Kennel Club, Inc.	<u>18</u>	<u>235,491</u>
	<u>622</u>	<u>\$ 30,018,092</u>

P.P.I., INC.
d/b/a/ Pompano Park Racing
Harness Track - Pompano Beach, Florida
19 Racing Days - July 1, 1995 to August 12, 1995 - 19 Performances
157 Racing Days - October 6, 1995 to June 29, 1996 - 157 Performances

Telephone: (954) 972-2000 • Fax: (954) 970-0882

Street Address:
1800 S.W. Third Street
Pompano Beach, Florida 33069

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	\$ 38,208,829	\$ 11,274,296	\$ 49,483,125
Total for State	886,433	495,850	1,382,283
Total for Track/Fronton	11,827,278	3,105,342	14,932,620
Total for Breeders' Association	190,773	150,257	341,030
Grand Total Handle	<u>\$ 51,113,313</u>	<u>\$ 15,025,745</u>	<u>\$ 66,139,058</u>
Other State Income - Admission Tax	<u>\$ 67,755</u>	<u>\$ 0</u>	<u>\$ 67,755</u>

Average Handle Per On-Track Performance: \$290,417
Average Wager Per Capita-Based on On-Track Admissions: \$139
Total On-Track Attendance: 368,770
Average Paid On-Track Attendance Per Performance: 2,095

Total Purses Paid 1995 - 1996 Season: \$7,032,218
Seating Capacity: 7,217 - Parking: 5,000 Spaces
Track: Length 3,300'/Stretch 608'/Width 80'
Equipment: United Tote

Major Stakes Races:
Matron Stakes \$941,628
Florida Breeders' Stakes \$254,820

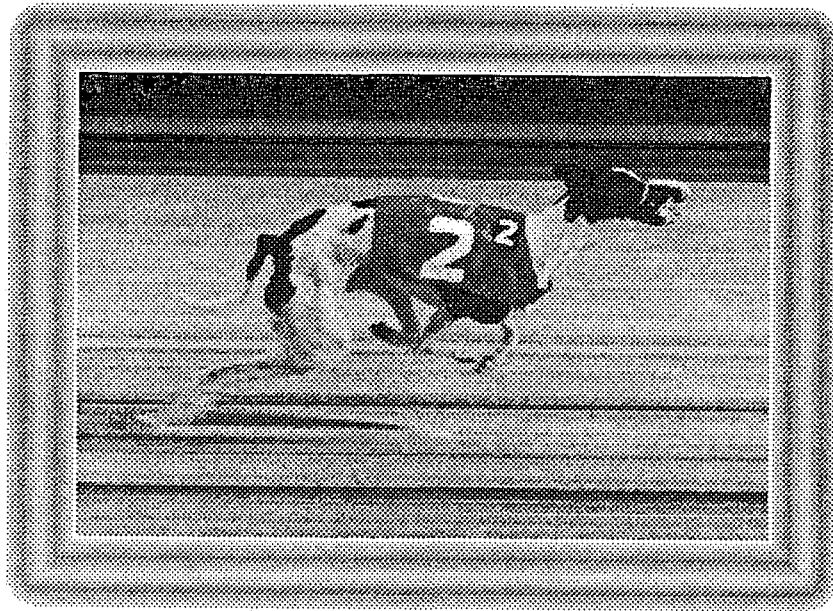
P.P.I., INC.
d/b/a/ Pompano Park Racing
Harness Track - Pompano Beach, Florida

(Continued)

Summary of Intertrack Guest(s)

Guest	Broadcasts	Handle
Associated Outdoor Clubs, Inc.	176	\$ 1,003,439
Bonita-Ft. Myers Greyhound Track	135	891,963
Florida Jai Alai, Inc.	176	2,897,324
Ft. Pierce Jai Alai	176	791,437
Investment Corp. of Palm Beach	176	3,340,288
Ocala Jai Alai	175	509,740
St. Petersburg Kennel Club, Inc.	176	2,251,806
Sanford-Orlando Kennel Club, Inc.	116	895,256
Sarasota Kennel Club, Inc.	176	940,524
Tampa Bay Downs	66	978,938
Tampa Jai Alai	<u>176</u>	<u>525,030</u>
	<u>1,724</u>	<u>\$ 15,025,745</u>

FINANCIAL



SECTION

Business & Professional Regulation
Division of Pari-Mutuel Wagering
Combined Balance Sheet - All Fund Types and Account Groups
For the Fiscal Year Ended June 30, 1996
(With Comparative Totals for June 30, 1995)

	Governmental Fund Type	Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
				1996	1995
Assets					
Cash	\$ 148,246	\$	\$	\$ 148,246	\$ 572,292
Petty cash	200			200	200
Cash with State Treasurer	1,488,444			1,488,444	2,916,683
Investments at cost	2,610,182			2,610,182	3,763,897
Due from other funds	34	265,509		265,543	234,699
Accounts receivable:					
Accounts	4,773			4,773	922
Interest	8,998			8,998	19,521
Revenue	1,393,355	1,812,776		3,206,131	2,581,256
Fixed assets			2,369,869	2,369,869	2,960,232
Amount to be provided			400,793	400,793	390,619
Total Assets	\$ 5,654,232	\$ 2,078,285	\$ 2,770,662	\$ 10,503,179	\$ 13,440,321
Liabilities and Fund Equity					
Liabilities					
Accounts payable	\$ 495,331	\$	\$	\$ 495,331	\$ 498,719
Due to other state funds:					
General revenue fund	673,411	1,815,459		2,488,870	2,299,179
Other funds	123,085			123,085	23,101
Other state agencies	70,196	262,826		333,022	322,653
Deferred revenue				0	35,000
Liability for compensated absences			400,793	400,793	390,619
Total Liabilities	1,362,023	2,078,285	400,793	3,841,101	3,569,271
Fund Equity					
Investment in general fixed assets			2,369,869	2,369,869	2,960,232
Fund balances:					
Reserved for encumbrances	140,499			140,499	484,673
Unreserved	4,151,710			4,151,710	6,426,145
Total Fund Equity	4,292,209	0	2,369,869	6,662,078	9,871,050
Total Liabilities and Fund Equity	\$ 5,654,232	\$ 2,078,285	\$ 2,770,662	\$ 10,503,179	\$ 13,440,321

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, 1996
(With Comparative Totals for June 30, 1995)**

	Special Revenue Funds			
	Budget	Actual	Variance Favorable (Unfavorable)	1995 Actual
Revenues				
Pari-mutuel fees	\$ 12,500,000	\$ 7,315,937	\$ (5,184,063)	\$ 7,136,554
Fines	11,500	10,065	(1,435)	15,935
Licenses	750,000	746,790	(3,210)	776,996
Taxes	40,000,000	27,701,432	(12,298,568)	31,127,479
Interest	180,000	175,762	(4,238)	164,776
Refunds	39,500	38,161	(1,339)	4,313
Miscellaneous	50,000	853	(49,147)	20,676
Total Revenues	<u>53,531,000</u>	<u>35,989,000</u>	<u>(17,542,000)</u>	<u>39,246,729</u>
Expenditures				
Salaries	3,649,511	3,399,364	250,147	3,357,123
Other personal services	2,495,710	2,470,375	25,335	2,606,027
Other operating expenditures	1,939,877	1,751,547	188,330	2,414,986
Data processing	296,476	233,886	62,590	294,725
Assessment for fingerprinting	450,000	293,013	156,987	291,279
Aid to cities and counties	29,915,500	29,915,500	0	29,915,500
Operating capital outlay	239,097	238,191	906	330,163
Certified forward	484,673	420,515	64,158	79,430
Service charge to general revenue	4,240,000	2,606,250	1,633,750	2,747,880
Reissues	3,182	424	2,758	2,251
Refunds	140,000	3,273	136,727	25,744
Total Expenditures	<u>43,854,026</u>	<u>41,332,338</u>	<u>2,521,688</u>	<u>42,065,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,676,974</u>	<u>(5,343,338)</u>	<u>(15,020,312)</u>	<u>(2,818,379)</u>
Other Financing Sources (Uses)				
Transfers in				254,545
Transfers out	(9,000,000)	(1,146,246)	7,853,754	(1,132,164)
Received from state general revenue unallocated	13,978,851	7,901,556	(6,077,295)	7,000,000
Remitted to state general revenue unallocated	(15,000,000)	(4,030,581)	10,969,419	
Total Other Financing Sources (Uses)	<u>(10,021,149)</u>	<u>2,724,729</u>	<u>12,745,878</u>	<u>6,122,381</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(344,175)</u>	<u>(2,618,609)</u>	<u>(2,274,434)</u>	<u>3,304,002</u>
Fund Balance, Beginning	484,674	6,910,818	6,426,144	1,019,946
Adjustment to fund balances				2,586,872
Adjusted beginning fund balances	<u>484,674</u>	<u>6,910,818</u>	<u>6,426,144</u>	<u>3,606,818</u>
Fund Balance, Ending	<u>\$ 140,499</u>	<u>\$ 4,292,209</u>	<u>\$ 4,151,710</u>	<u>\$ 6,910,820</u>

See accompanying notes.

Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1996

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, 1996

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, 1996

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 <u>July 1, 1995</u>	Additions	Retirements	Balance <u>June 30, 1996</u>
Automobiles	\$ 42,844	\$ 3,728	\$ 71,557	\$ 118,129
Furniture & equipment	2,291,149	183,528	(1,053,892)	1,420,785
Laboratory equipment	589,250	5,255	(19,713)	574,792
Books	1,887	172	779	2,838
Other equipment	35,102	21,954	196,269	253,325
Total General Fixed Assets	<u>\$ 2,960,232</u>	<u>\$ 214,637</u>	<u>\$ (805,000)</u>	<u>\$ 2,369,869</u>

4. General Long-Term Debt

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

	Balance <u>July 1, 1995</u>	Additions	Retirements	Balance <u>June 30, 1996</u>
Installment purchase obligations collateralized by equipment	\$ 0	\$ 0	\$ 0	\$ 0
Other long-term liabilities	0	0	0	0
Total General Long-Term Debt	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The Department of Business and Professional Regulation's compensated absences were accumulated at the Departmental level only. The total liability for the Department was \$400,793 as of June 30, 1996.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1996**

4. General Long-Term Debt (Concluded)

General long-term debt was retired during the year and the balance as of June 30, 1996, 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	\$ 26,389,337	\$ 26,389,327	\$ 52,778,664
Tax on handle - intertrack	26,602,927		26,602,927
Breaks - regular	620,222	620,213	1,240,435
Breaks - intertrack			0
Attendance	691,889	691,892	1,383,781
Surtax - regular			0
Surtax - intertrack			0
Total Taxes	<u>54,304,375</u>	<u>27,701,432</u>	<u>82,005,807</u>
Collections			
Daily license fees		7,035,680	7,035,680
Occupational licenses		746,791	746,791
Fingerprint fees		280,256	280,256
Fines	8,052	10,065	18,117
Miscellaneous		853	853
Interest		175,762	175,762
Total Collections	<u>8,052</u>	<u>8,249,407</u>	<u>8,257,459</u>
Total Taxes and Collections	<u>\$ 54,312,427</u>	<u>\$ 35,950,839</u>	<u>\$ 90,263,266</u>

Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 1996

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, 1996.

Associated Outdoor Clubs, Inc.	\$ 350
Bayard Raceways, Inc.	0
Biscayne Kennel Club, Inc.	250
Daytona Beach Kennel Club, Inc.	50
Investment Corp. of Palm Beach	1,850
Investment Corp. of South Florida	400
Jacksonville Kennel Club, Inc.	200
Jefferson County Kennel Club, Inc.	125
Orange Park Kennel Club, Inc.	400
Pensacola Greyhound Track, Inc.	300
St. Petersburg Kennel Club, Inc.	200
Sanford-Orlando Kennel Club, Inc.	50
Sarasota Kennel Club, Inc.	0
Seminole Greyhound Park, Inc.	250
Southwest Florida Enterprises, Inc.	425
Sports Palace, Inc.	0
Washington County Kennel Club, Inc.	50
West Flagler Associates, Ltd.	<u>750</u>
Total for all Greyhound Tracks	<u><u>5,650</u></u>
Calder Race Course, Inc.	100
Gulfstream Park Racing Association, Inc.	100
Hialeah, Inc.	450
Pompano Park Racing (Harness)	550
Tampa Bay Downs, Inc.	800
Tropical Park, Inc.	<u>1,100</u>
Total for all Horse Tracks	<u><u>3,100</u></u>
Total Fines	<u><u>\$ 8,750</u></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, 1996

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, 1996
(With Comparative Totals for June 30, 1995)**

	Pari-Mutuel Wagering Trust Fund	Totals (Memorandum Only)	
		1996	1995
Assets			
Cash	\$ 148,246	\$ 148,246	\$ 198,138
Petty cash	200	200	200
Cash with State Treasurer	1,488,444	1,488,444	2,916,683
Investments at cost	2,610,182	2,610,182	3,763,897
Due from other funds	34	34	234,599
Accounts receivable:			
Accounts	4,773	4,773	922
Interest	8,998	8,998	19,521
Revenue	1,393,355	1,393,355	1,101,230
Total Assets	\$ 5,654,232	\$ 5,654,232	\$ 8,235,190
Liabilities and Fund Equity			
Liabilities			
Due to other funds	\$ 123,085	\$ 123,085	\$ 23,101
Accounts payable	495,331	495,331	498,719
Due to other state funds:			
General revenue fund	673,411	673,411	683,152
Other state agencies	70,196	70,196	84,400
Deferred revenue	0	0	35,000
Total Liabilities	1,362,023	1,362,023	1,324,372
Fund Equity			
Reserved for encumbrances	140,499	140,499	484,673
Unreserved	4,151,711	4,151,711	6,426,145
Total Fund Equity	4,292,210	4,292,210	6,910,818
Total Liabilities and Fund Equity	\$ 5,654,233	\$ 5,654,233	\$ 8,235,190

See accompanying notes.

**Business & Professional Regulation
Division of Part-Mutual Wagering**
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1996
(With Comparative Totals for June 30, 1995)

	Part-Mutual Wagering Trust Fund				Racing Research Trust Fund *				Totals			
	Budget	Actual	Variance Favorable (Unfavorable)	1995 Actual	Budget	Actual	Variance Favorable (Unfavorable)	1995 Actual	Budget	Actual	Variance Favorable (Unfavorable)	1995 Actual
Revenues												
Pari-mutuel fees	\$ 12,500,000	\$ 7,315,937	\$ (5,184,063)	\$ 7,136,554	\$	\$	\$	\$	\$ 12,500,000	\$ 7,315,937	\$ (5,184,063)	\$ 7,136,554
Fines	11,500	10,065	(1,435)	15,935					11,500	10,065	(1,435)	15,935
Licenses	750,000	746,790	(3,210)	776,996					750,000	746,790	(3,210)	776,996
Taxes	40,000,000	27,701,432	(12,298,568)	31,127,479					40,000,000	27,701,432	(12,298,568)	31,127,479
Interest	180,000	173,762	(6,238)	164,776					180,000	173,762	(6,238)	164,776
Refunds	39,500	38,161	(1,339)	4,313					39,500	38,161	(1,339)	4,313
Transfers In	13,978,851	7,901,556	(6,077,295)	7,254,545					13,978,851	7,901,556	(6,077,295)	7,254,545
Miscellaneous	50,000	853	(49,147)	20,676					50,000	853	(49,147)	20,676
Total Revenues	67,509,851	43,890,556	(23,619,295)	46,501,274	0	0	0	0	67,509,851	43,890,556	(23,619,295)	46,501,274
Expenditures												
Current Operating												
Salaries	3,649,511	3,399,364	250,147	3,357,123					3,649,511	3,399,364	250,147	3,357,123
Other personal services	2,495,710	2,470,375	25,335	2,606,027					2,495,710	2,470,375	25,335	2,606,027
Other operating expenditures	1,939,877	1,751,547	188,330	2,414,986					1,939,877	1,751,547	188,330	2,414,986
Data processing	296,476	233,886	62,590	294,725					296,476	233,886	62,590	294,725
Assessment for fingerprinting	450,000	293,013	156,987	291,279					450,000	293,013	156,987	291,279
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	239,097	238,191	906	330,163					239,097	238,191	906	330,163
Operating expenditure paid from prior year appropriation	484,673	420,515	64,158	79,430					484,673	420,515	64,158	79,430
Non-Operating												
Service Charge to General Revenue	4,240,000	2,606,250	1,633,750	2,747,880					4,240,000	2,606,250	1,633,750	2,747,880
Transfers to General Revenue	15,000,000	4,030,581	10,969,419	1,112,218					15,000,000	4,030,581	10,969,419	0
Transfers to other funds	9,000,000	1,146,246	7,853,754	1,146,246					9,000,000	1,146,246	7,853,754	1,132,164
Reissues	3,182	424	2,758	2,251					3,182	424	2,758	2,251
Refunds	140,000	3,273	136,727	25,744					140,000	3,273	136,727	25,744
Total Expenditures	67,854,026	46,509,165	21,344,861	49,177,326	0	0	0	0	67,854,026	46,509,165	21,344,861	43,197,272
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	(344,175)	(2,618,609)	(2,274,434)	3,323,948	0	0	0	(19,946)	(344,175)	(2,618,609)	(2,274,434)	3,304,002
Fund Balance, Beginning	484,674	6,910,818	6,426,144	1,000,000	0	0	0	19,946	484,674	6,910,818	6,426,144	1,019,946
Adjustment to fund balances				2,586,872								2,586,872
Fund Balance, Ending	\$ 140,499	\$ 4,292,209	\$ 4,151,710	\$ 6,910,820	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140,499	\$ 4,292,209	\$ 4,151,710	\$ 6,910,820

* The Racing Research Trust Fund is being displayed due to balances in the Memorandum Only column for 1995. It was abolished on July 1, 1995 and will not be displayed in future years.

**Business & Professional Regulation
 Division of Pari-Mutuel Wagering
 Combining Balance Sheet
 Fiduciary Funds - Trust and Agency
 For the Fiscal Year Ended June 30, 1996
 (With Comparative Totals for June 30, 1995)**

	General Revenue Agency Fund	Collections For Other State Agencies Agency Fund	Totals (Memorandum Only)	
			1996	1995
Assets				
Cash	\$	\$	\$	\$ 374,154
Due from other funds	265,509		265,509	100
Accounts receivable:				
Revenue	1,549,950	262,826	1,812,776	1,480,026
Returned checks				
Total Assets	<u>\$ 1,815,459</u>	<u>\$ 262,826</u>	<u>\$ 2,078,285</u>	<u>\$ 1,854,280</u>
Liabilities and Fund Equity				
Liabilities				
Due to other state agencies	\$	\$ 262,826	\$ 262,826	\$ 1,616,027
Due to general revenue	1,815,459		1,815,459	238,253
Total Liabilities	<u>1,815,459</u>	<u>262,826</u>	<u>2,078,285</u>	<u>1,854,280</u>
Fund Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Equity	<u>\$ 1,815,459</u>	<u>\$ 262,826</u>	<u>\$ 2,078,285</u>	<u>\$ 1,854,280</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, 1996
(With Comparative Totals for June 30, 1995)

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1995 Actual</u>
Collections				
Taxes	\$ 0	\$ 2,828,897	\$ 2,828,897	\$ 2,286,824
Total Collections	<u>\$ 0</u>	<u>\$ 2,828,897</u>	<u>\$ 2,828,897</u>	<u>\$ 2,286,824</u>
Distributions				
Deposits to other state agencies:				
Department of Agriculture	\$ 0	\$ 39,844	\$ 39,844	\$ 40,899
Board of Regents	0	33,262	33,262	34,531
Department of Education	0	2,755,791	2,755,791	2,211,394
Total Distributions	<u>\$ 0</u>	<u>\$ 2,828,897</u>	<u>\$ 2,828,897</u>	<u>\$ 2,286,824</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, 1996
(With Comparative Totals for June 30, 1995)**

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1995 Actual</u>
Collections				
General revenue appropriations	\$ 10,000,000	\$ 10,000,000	\$ 0	\$ 7,000,000
Less reversions at June 30, 1996		(1,863,845)	(1,863,845)	0
General revenue appropriations used	10,000,000	8,136,155	(1,863,845)	7,000,000
Taxes	54,500,000	54,304,375	(195,625)	55,407,159
Fines	10,000	8,052	(1,948)	10,081
Total Collections	<u>\$ 64,510,000</u>	<u>\$ 62,448,582</u>	<u>\$ (2,061,418)</u>	<u>\$ 62,417,240</u>
Distributions				
Transfers to general revenue	\$ 54,510,000	\$ 54,312,427	\$ (197,573)	\$ 55,417,240
Transfers to PMW trust fund	10,000,000	8,136,155	(1,863,845)	7,000,000
Total Distributions	<u>\$ 64,510,000</u>	<u>\$ 62,448,582</u>	<u>\$ (2,061,418)</u>	<u>\$ 62,417,240</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, 1995 THROUGH JUNE 30, 1996

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

APPLICABLE PERIOD BASE TAKE-OUT	LIVE WAGERING	
	All Year Regular	All Year Exotics
	X	X
STATE TAX	.50	.50
F.T.B.A.	.75	.75
GUEST COMMISSION	-	-
PURSE POOL		
MINIMUM PURSE	7.32	7.32
INSURANCE BENEFIT	.18	.18
ADDITIONAL PURSE	-	2.00
OWNERS' AWARDS	-	1.00
TOTAL DISTRIBUTION PERMITHOLDER	8.75 X - 8.75	11.75 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	

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.

THOROUGHBRED RACING TAKE-OUT STRUCTURE

EFFECTIVE JULY 1, 1995 THROUGH JUNE 30, 1996

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

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

HARNESS RACING TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1995 THROUGH JUNE 30, 1996

LIVE WAGERING

APPLICABLE PERIOD	All Year
BASE TAKE-OUT	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

APPLICABLE PERIOD	All Year
BASE TAKE-OUT	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

APPLICABLE PERIOD	All Year
BASE TAKE-OUT	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

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, 1995 THROUGH JUNE 30, 1996

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:

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 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).
3. 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.
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. 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.
6. 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, 1995 THROUGH SEPTEMBER 30, 1996**

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

APPLICABLE PERIOD
BASE
TOTAL TAKE-OUT
STATE TAX
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 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).
- 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, 1995 THROUGH JUNE 30, 1996

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:

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 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).
3. Tax exemption and reduced tax rate for wagers on live games (live-handle):
 - (a) 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.
 - (b) 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.
 - (c) 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.
4. 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.
5. 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, 1996

Applicable to thoroughbred racing permitholders with live handle less than or equal to \$34,000,000 during state fiscal year 1991/1992.

APPLICABLE PERIOD BASE TAKE-OUT	LIVE WAGERING	
	All Year	Exotics
	Regular	X
STATE TAX	.50	.50
F.T.B.A	.75	.75
GUEST COMMISSION	-	-
PURSE POOL		
MINIMUM PURSE	7.32	7.32
INSURANCE BENEFIT	.18	.18
ADDITIONAL PURSE	-	2.00
OWNERS' AWARDS	-	1.00
TOTAL DISTRIBUTION	8.75	11.75
PERMITHOLDER	x-8.75	X-11.75

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

INTERTRACK WAGERING FLORIDA RACES		ITW OF SIMULCAST RACES	
All Year		All Year	
Handle	X	Handle	X
3.30		2.40	
.75		.75	
7.00		See note 5	
6.125		See note 5	
-		-	
-		-	
17.125		3.15	
X-17.125		X-3.15	

NOTES:

1. Take-Out

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 statutory required distribution from the take-out.

2. Tax on Handle

Pursuant to ss. 550.0951(3)(a), F.S., the general provision for tax on handle is 3.30%. The tax on the live handle is reduced to the rate shown on the tables per ss. 550.09515(2)(a)2.c, F.S., and the tax on handle for rebroadcast of simulcasts is reduced to the rate shown on the table per ss. 550.0951(3)(c)1, F.S.

THOROUGHBRED RACING TAKE-OUT TABLES
HANDLE EQUAL OR LESS THAN \$34,000,000

3. Florida Owners' Awards

Pursuant to ss. 550.2625(2)(a), F.S., each permitholder whose blended take-out exceeds 20% of the handle, is required to set aside an amount equal to 1% of the live exotic pools for the payment of Florida Owners' Awards. As provided by ss. 550.625(1), at the discretion of the host track, an amount of up to .5% of the intertrack handle may be deducted from the purse pool and the money used to supplement owners' awards at the host track. As provided by ss. 550.2625(2)(c), F.S., 8.5% of the purse funds generated by intertrack wagering and simulcasting will be used for the payment of owners' awards. The 8.5% additional requirement does not apply to permitholders whose blended take-out does not exceed 20% of the handle and the daily average purses exceed \$225,000.

4. Purses

Pursuant to ss. 550.2625(2)(a) and 550.625(1), F.S., the permitholder is required to contribute to the purse pool an amount equal to 7.5% of the live handle and an amount equal to 6.125% of the intertrack handle on Florida races. In addition, pursuant to ss. 550.2625(2)(a), F.S., each permitholder whose blended take-out exceeds 20% of the handle, is required to set aside an amount equal to 2% of live exotic pools for the payment of purses. As provided by ss. 550.6305(9)(b)3, F.S., one third of the net proceeds derived from the rebroadcast of simulcast races must be used to pay purses.

5. Simulcasting

The take-out table for interstate wagering is applicable only to wagers sold at the track importing the race (primary guest). In the event that the imported race is used for intertrack wagering (rebroadcasts), the table for ITW of Simulcast races shall apply to all wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts). As provided by ss. 550.6305(9)(b)1, F.S., secondary guest tracks will receive 1/3 of the net proceeds from the rebroadcasts as their commissions. Pursuant to ss. 550.6305(9)(d), F.S., the guest track will receive 45% of the net proceeds if such guest track is conducting live racing and is located within a county that has only two permits: one for jai alai and one for greyhound racing. Half of the remaining net proceeds will be used by the primary guest to pay purses. The split of the proceeds may be changed by agreement.

6. Amounts Paid to F.T.B.A. (Florida Thoroughbred Breeders' Association)

Pursuant to ss. 550.26165(1) and 550.2625(3), F.S., the percentages on handle as shown on the tables are required to be paid to the breeders' association. In addition, pursuant to ss. 550.2625(3), an amount equal to 3.3% of the gross proceeds from exported (simulcast) races, is required to be paid to the F.T.B.A. Amounts paid to the F.T.B.A. are required to be used for stallion and breeders' awards and promotion of thoroughbred racing.

7. Arabian and Appaloosa Horse Racing

The tables shall also apply to Arabian and Appaloosa horse racing conducted under a thoroughbred permit. When this occurs, in addition to the percentages indicated above, 1% of the live handle is required to be paid to the State for promotion of the Arabian or Appaloosa races, as applicable, per ss. 550.2625(7)(a) and 550.2625(8)(a).

THOROUGHBRED RACING TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1996

Applicable to thoroughbred racing permitholders with handle in excess of \$34,000,000 during FY 1991-1992

APPLICABLE PERIOD BASE TAKE-OUT	LIVE WAGERING				INTERSTATE WAGERING				INTERTRACK WAGERING FLORIDA RACES		ITW OF SIMULCAST RACES			
	1-3 to 3-16		3-17 to 5-22		5-23 to 1-2		1-3 to 3-16		3-17 to 5-22		5-23 to 1-2		All Year	All Year
	Regular	Exotics	Regular	Exotics	Regular	Exotics	Handle	Handle	Handle	Handle	Handle	Handle	Handle	Handle
STATE TAX (See Note 2)	X	X	X	X	X	X	X	X	X	X	X	X	X	
F.T.B.A.	2.25	2.25	0.70	0.70	1.50	1.50	2.25	0.70	0.70	1.50	1.50	3.30	2.40	
GUEST COMMISSION	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	
PURSE POOL	-	-	-	-	-	-	-	-	-	-	-	7.00	See note 5	
MINIMUM PURSE	7.695	7.695	7.545	7.545	7.92	7.92	-	-	-	-	-	6.125	See note 5	
INSURANCE BENEFIT	.18	.18	.18	.18	.18	.18	-	-	-	-	-	-	-	
ADDITIONAL PURSE	-	2.00	-	2.00	-	2.00	-	-	-	-	-	-	-	
OWNERS AWARDS	-	1.00	-	1.00	-	1.00	-	-	-	-	-	-	-	
TOTAL DISTRIBUTION	10.875	13.875	9.175	12.175	10.35	13.35	3.00	1.45	1.45	2.25	2.25	17.175	3.15	
PERMITHOLDER	X-10.875	X-13.875	X-9.175	X-12.175	X-10.35	X-13.35	X-3.00	X-1.45	X-1.45	X-2.25	X-2.25	X-17.175	X-3.15	

NOTES:

1. Take-Out

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 denoted as "X" less the total required distribution from the take-out. The distribution of the take-out will vary as shown on the tables.

2. Tax on Handle

Pursuant to ss. 550.0951(3)(a), F.S., the general provision for tax on handle is 3.30%. The tax on the live handle is reduced to the rates shown on the tables per ss. 550.09515(2)(a)1, F.S., and the tax on handle for rebroadcasts of simulcasts is reduced to the rate shown on the table per ss. 550.0951(3)(c)1, F.S. The tax rate on intertrack handle and for rebroadcasts of simulcasts is 2% when Hialeah is the guest and Calder/Tropical is the host per 550.615(11).

3. Florida Owners' Awards

Pursuant to ss. 550.2625(2)(a), F.S., each permitholder whose blended take-out exceeds 20% of the handle, is required to set aside an amount equal to 1% of the live exotic pools for the payment of Florida Owners' Awards. As provided by ss. 550.625(1), F.S., at the discretion of the host track, an amount up to .5% of the intertrack handle may be deducted from the purse pool and the money used to supplement owners' awards at the host track. As provided by ss. 550.2625(2)(e), F.S., 8.5% of the purse funds generated by intertrack wagering and simulcasting will be used for the payment of owners' awards. The 8.5% additional requirement does not apply to permitholders whose blended take-out does not exceed 20% of the handle and the daily average purses exceed \$225,000.

THOROUGHBRED RACING TAKE-OUT TABLES
HANDLE IS GREATER THAN \$34,000,000

4. Purses

Pursuant to ss. 550.2625(2)(a) and 550.625(1), F.S., the permitholder is required to contribute to the purse pool an amount equal to 7.5% of the live handle and amount equal to 6.125% of the intertrack handle on Florida races. In addition, pursuant to ss. 550.2625(2)(a), F.S., each permitholder whose blended take-out exceeds 20% of the handle, is required to set aside an amount equal to 2% of live exotic pools for the payment of purses. As provided by ss. 550.6305(9)(b)3, F.S., one third of the net proceeds derived from simulcast rebroadcasts must be used to pay purses.

5. Simulcasting

The take-out table for interstate wagering is applicable only to wagers sold at the track importing the race (primary guest). In the event that the imported race is used for intertrack wagering (rebroadcasts), the table for ITW of simulcast races shall apply to all the wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts). Pursuant to ss. 550.6305(9)(b)1, F.S., secondary guest tracks which are thoroughbred tracks will receive 1/3 of the net proceeds from the rebroadcasts as their commissions. Pursuant to ss. 550.6305(9)(d), F.S., the secondary guest track will receive 45% of the net proceeds if such guest track is conducting live racing and is located within a county that has only two permits: one for jai alai and one for greyhound racing. Half of the remaining net proceeds will be used by the primary guest to pay purses. The split of the net proceeds may be changed by agreement.

6. Amounts Paid to F.T.B.A. (Florida Thoroughbred Breeders' Association)

Pursuant to ss. 550.26165(1) and 550.2625(3), F.S., the percentages on handle as shown on the tables are required to be paid to the breeders' association. In addition, pursuant to ss. 550.2625(3), an amount equal to 3.3% of the gross proceeds from exported races (simulcast) races, is required to be paid to the F.T.B.A. Amounts paid to the F.T.B.A. are required to be used for stallions and breeders' awards and promotion of Florida thoroughbred racing.

7. Arabian and Appaloosa Horse Racing

The tables shall also apply to Arabian and Appaloosa horse racing conducted under a thoroughbred permit. When this occurs, in addition to the percents indicated above, 1% of the live handle is required to be paid to the State for promotion of the Arabian or Appaloosa races, as applicable, per ss. 550.2625(7)(a) and 550.2625(8)(a)

HARNESS RACING TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1996

APPLICABLE PERIOD BASE TAKE-OUT STATE TAX F.S.B. & O.A. GUEST COMMISSION PURSE POOL MINIMUM PURSE INSURANCE BENEFIT TOTAL DISTRIBUTION PERMITHOLDER	LIVE WAGERING	INTERSTATE WAGERING	INTERTRACK WAGERING	ITW OF SIMULCAST RACES
	All Year	All Year	All Year	All Year
	Handle X	Handle X	Handle X	Handle X
	1.00	3.30	3.30	2.40
	-	-	-	1.00
	-	-	5.00	See note 5
	7.50 .50	-	7.00	See note 5
	9.00	3.30	16.30	3.40
	X-9.00	X-3.30	X-16.30	X-3.40

NOTES:

1. Take-Out

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 denoted as "X" less the total required distribution from the take-out.

2. Tax on Handle

Pursuant to ss. 550.0951(3)(a), F.S., the general provision for tax on handle is 3.30%. Pursuant to ss. 550.09512(2), F.S., the tax on the live handle is reduced as shown on the table. As provided by ss. 550.0951(3)(c)1, the tax on handle for rebroadcast of simulcasts is reduced to the rates shown on the ITW on simulcast table.

3. Purses

Pursuant to ss. 550.2625(2)(b), F.S. an amount equal to 8% of the wagers on live races is required to be contributed to the Purse Pool. Of this amount, up to .5% of the handle may be used for insurance benefits for the backside employees. Pursuant to ss. 550.625(1), F.S., an amount equal to 7% of the intertrack wagers is required to be contributed to the Purse Pool. As provided by ss. 550.6345, F.S., a permitholder choosing to supplement guest payments may deduct .5% of the purse pool from intertrack wagering.

HARNESS RACING, TAKE-OUT TABLES EFFECTIVE JULY 1, 1996

4. Amounts Paid to F.S.B. & O.A. (Florida Standardbred Breeders & Owners Association)

Pursuant to ss. 550.625(2)(b), F.S., an amount equal to 1% of the intertrack handle will be paid to the breeders' association. In addition, as provided by ss. 550.2625(4), F.S., the breaks derived from the live handle will be paid to the breeders' association. Pursuant to ss. 550.3551(6)(b), F.S., 9/10 of 1% of the net proceeds derived from simulcasts received during the dark periods will be paid to the breeders' association. Amounts paid to the breeders' association are required to be used for the payment of breeders' and stallion awards and promotion of Florida standardbred racing.

5. Simulcasting

The take-out table for interstate wagering is applicable only to wagers sold at the track importing the race (primary guest). In the event the imported race is used for intertrack wagering (rebroadcasts), the table for ITW of simulcast races shall apply to all wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts).

(a) During Live Performances

As provided by ss. 550.6305(9)(e)2, F.S., secondary guest tracks will receive 1/3 of the net proceeds from the rebroadcasts as their commissions. Pursuant to ss. 550.6305(9)(f), F.S., the guest track will receive 45% of the net proceeds if the primary guest track is conducting live racing and the secondary guest is located within a county that has only two permits: one for jai alai and one for greyhound racing. Half of the remaining net proceeds will be used by the primary guest to pay purses. The net proceeds and amounts due to each guest are calculated based on the guest's handle on the rebroadcasts.

(b) During Dark Periods

As provided by ss. 550.3551(6), guests located in a county that has only two permits: one for jai alai and one for greyhound racing, and those located in the counties of Broward and Dade, will receive 50% of the net proceeds derived from the rebroadcast as their commissions. Other guests will receive 1/3 of the net proceeds as provided in ss. 550.6305(9)(e)2, F.S. The net proceeds and amounts due to each guest are calculated based on the guest's handle on the rebroadcasts. Pursuant to ss. 550.3551(6)(b), F.S., an amount equal to 9/10 of 1% of the total net proceeds is due to the breeders' association. Of the remaining net proceeds, half will be used by the permitholder for the payment of purses during the next live meet.

QUARTER HORSE RACING TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1996

APPLICABLE PERIOD BASE TAKE-OUT	LIVE WAGERING	
	All Year	Handle
	X	
STATE TAX	3.30	
F. Q. H. B. & O. A.	1.00	
GUEST COMMISSION	-	
MINIMUM PURSE	6.00	
TOTAL DISTRIBUTION PERMITHOLDER	10.30	
	X - 10.30	

APPLICABLE PERIOD BASE TAKE-OUT	INTERSTATE WAGERING	
	All Year	Handle
	X	
STATE TAX	3.30	
F. Q. H. B. & O. A.	-	
GUEST COMMISSION	-	
MINIMUM PURSE	-	
TOTAL DISTRIBUTION PERMITHOLDER	3.30	
	X - 3.30	

APPLICABLE PERIOD BASE TAKE-OUT	INTERTRACK WAGERING	
	All Year	Handle
	X	
STATE TAX	3.30	
F. Q. H. B. & O. A.	1.00	
GUEST COMMISSION	7.00	
MINIMUM PURSE	6.125	
TOTAL DISTRIBUTION PERMITHOLDER	17.425	
	X - 17.425	

NOTES:

1. Take-Out

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. Tax on Handle

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).

3. Amounts Paid to F. Q. H. B. & O. A. (Florida Quarter Horse Breeders' & Owners' Association)

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.

QUARTER HORSE RACING, TAKE-OUT TABLES EFFECTIVE JULY 1, 1996

4. **Florida Owners' Awards**

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. **Arabian and Appaloosa Horse Racing**

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 of Florida Arabian and Appaloosa horse racing.

GREYHOUND RACING TAKE-OUT STRUCTURE, EFFECTIVE OCTOBER 1, 1996

APPLICABLE PERIOD	LIVE WAGERING	INTERSTATE WAGERING	INTERTRACK WAGERING
	(A)	(A)	(B)
BASE	All Year	All Year	All Year
TOTAL TAKE-OUT	Handle X	Handle X	Handle X
STATE TAX	7.60	7.60	6.00
PURSES	Y	Y	Y
GUEST COMMISSION	--	--	5.00
TOTAL DISTRIBUTION	7.60 + Y	7.60 + Y	11.60 + Y
PERMITHOLDER	X - (7.60 + Y)	X - (7.60 + Y)	X - (11.60 + Y)

NOTES:

1. Take-Out

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".

2. Tax on Handle

Pursuant to ss. 550.0951(3)(b), F.S., the general tax provision is 7.60% of the handle. Unless otherwise indicated, this rate is applicable to wagers on live races, wagers on races imported via broadcast (simulcasts) from out-of-state, intertrack wagers on local races and intertrack wagers on simulcast rebroadcasts.

(a) Tax Savings on Live Handle

(1) Pursuant to ss. 550.0951(1), F.S., the tax rate on live handle will be applied to handle in excess of \$100,000 per performance until such time as permitholders reach a cap on tax savings. The cap for all permitholders (except Pensacola G.P., Washington Co. K.C. and Jefferson Co. K.C.) is \$360,000. The cap for Pensacola G.P., Washington Co. K.C. and Jefferson Co. K.C. is \$500,000. The tax credit will not apply to charity/scholarship performances.

(2) Pursuant to ss. 550.0951(1), F.S., each permitholder will receive a tax credit applicable to the live handle equal to the daily license fees paid on live racing during the previous state fiscal year. This tax credit will not apply to charity/scholarship performances.

GREYHOUND RACING, TAKE-OUT TABLES EFFECTIVE OCTOBER 1, 1996

(b) Reduced Tax on Intertrack Handle

SS. 550.0951(3)(C)2, F.S., the tax rate reflected in section (B) of the intertrack wagering table is applicable to permitholders in Duval, St. Johns and Clay counties, if both the guest and the host are located within the tri-county area. The tax rate will also apply to permitholders in Broward, Dade, Hillsborough and Pinellas counties provided that both the host and the guest are greyhound tracks and the guest is located within the host's market area.

3. Purses

(a) Based on Handle

The statutes do not set definite amounts or percentages for purses. SS. 550.09514(2)(a), F.S., requires that the permitholder pay purses at a rate not lower than the FY 1993-1994. This rate will vary from permitholder to permitholder, thus the purse rates are denoted as "Y".

(b) Based on ITW Guest Handle

Pursuant to ss. 550.09514(2)(c), F.S., in addition to the purses based on the live handle, each permitholder conducting a live meet and accepting intertrack wagers as a guest is required to pay purses based on the ITW handle (guest) at the same rate paid on live handle.

(c) Based on ITW Host Handle

Pursuant to ss. 550.09514(2)(c), F.S., in addition to the purses based on the live handle, each permitholder conducting a live meet and sending an intertrack signal to a dark guest is required to pay purses based on the ITW handle (host) at the same rate paid on live handle.

(d) Based on Tax Savings

SS. 550.09514(2)(b)1, F.S., provides that during FY 1996-1997, in addition to any other purse payment requirement, the permitholder is required to pay as purses an amount equal to 75% of the tax savings derived from the tax credits on live handle. See Note 2.

(e) Based on 1994-1995 Daily License Fees Paid

Pursuant to ss. 550.09514(2)(b)2, F.S., beginning July 1, 1997, each permitholder shall pay as purses an amount equal to 75% of the daily license fees paid in FY 1994-1995.

4. Simulcasting

The take-out table for interstate wagering is applicable only to wagers sold at the track importing the race (primary guest). In the event that the imported race is used for intertrack wagering (rebroadcasts), the table for intertrack wagering will apply to wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts).

JAI ALAI TAKE-OUT STRUCTURE EFFECTIVE JULY 1, 1996

LIVE WAGERING

All Year
Handle X
4.25
-
4.25
X-4.25

INTERSTATE WAGERING

All Year
Handle X
4.25
-
4.25
X-4.25

INTERTRACK WAGERING

(A)	(B)
All Year Handle X	All Year Handle X
6.10	7.10
5.00	5.00
11.10	12.10
X-11.10	X-12.10

APPLICABLE PERIOD
BASE
TAKE-OUT

STATE TAX (See Note 2)

GUEST COMMISSION

TOTAL DISTRIBUTION
PERMITHOLDER

NOTES:

1. Take-Out

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 denoted as "X" less the total required distribution from the take-out.

2. Tax on Handle

Pursuant to ss. 550.0951(3)(b), F.S., the general provision for tax on handle is 7.10%. Unless otherwise indicated, the general tax provision applies to live wagering, interstate wagering by the primary guest (wagers by the fronton importing the game), intertrack wagering on Florida games and intertrack wagering on simulcast games (rebroadcasts).

(a) Handle from Live Wagering:

(1) Pursuant to ss. 550.0951(2)(a)1, F.S., the tax rate is reduced to 4.25%. For permitholders whose handle in the previous fiscal year was less than \$15,000,000, the tax will be paid only on the handle in excess of \$30,000 per performance. As provided by ss. 550.0951(2)(b), the tax is further reduced to 2.55% subsequent to the performance in which the total admissions tax, tax on live handle and daily license fees exceeds the taxes paid or due in fiscal year 1991-1992. Pursuant to ss. 550.0951(2)(c), if no taxes were paid in the fiscal year 1991-1992, the tax rate will be reduced from 4.25% to 3.3% subsequent to the performance in which the payments to the State in the current fiscal year exceed the payments in the last fiscal year the permitholder conducted a full schedule of live games. The reduced tax rate from 4.25% will remain in effect for the remainder of the year.

(2) Pursuant to ss. 550.0951(2)(d), if the permitholder obtained a permit subsequent to fiscal year 1991-1992 or converted to a Jai Alai permit, the base amount used for the determination of the reduced tax rate will be the average of the first three consecutive full jai alai seasons. This average shall include tax on live handle, admission tax, fees and surcharges paid.

JAI ALAI GAMING, TAKE-OUT TABLES EFFECTIVE JULY 1, 1996

(b) Handle from Intertrack Wagering:

(1) Section (A) of the Take-Out Table:

Section (A) of the intertrack wagering table is applicable only to jai alai frontons located in Broward, Dade and Hillsborough counties. Pursuant to ss. 550.0951(3)(c)2, F.S. if both the host and the guest are jai alai permitholders and are located within the same market area, the tax rate will be 6.10%. This tax rate will be reduced to 2.3% at such time when the taxes paid on the intertrack handle for the current year exceed the taxes paid on the intertrack handle for fiscal year 1991-1992.

(2) Section (B) of the Take-Out Table:

The applicable tax rate will be 7.10%, as provided in the general tax provisions, whenever the conditions specified in section (A) are not met.

3. Simulcasting

The take-out table for interstate wagering is applicable only to wagers sold at the fronton importing the game (primary guest). In the event that the imported game is used for intertrack wagering (rebroadcasts), the table for intertrack wagering shall apply to wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts).

**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
Live

\$80 per race
550.0951(1)

\$40 per game
550.0951(1)

\$100 per race
550.0951(1)

\$100 per race
550.0951(1)

Simulcast

\$500 cap per day
550.0951(1)

\$500 cap per day
550.0951(1)

\$500 cap per day
550.0951(1)

\$500 cap per day
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)

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

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

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

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

Tax On Handle
Live

7.6% of handle
550.09514(1)

Tax exemption of \$100,000 per performance and total tax credit of \$360,000 or \$500,000 per fiscal year
550.09514(1)

4.25% of handle
550.09511(2)(a)1.

If live handle in previous state year < \$15 million, first \$30K/perf exemption
550.09511(2)(a)1.

2.25% of handle 3 Jan - 16 Mar,
0.70% of handle 17 Mar - 22 May,
1.5% of handle 23 May - 2 Jan
550.09515(2)(a)1.

Any permit holder conducting two periods - double sum of tax %
550.09515(2)(a)2.

EXCEPT: Two permit holders may agree in writing to operate first or last 3 days of other period
550.09515(2)(a)2.a.

Two permit holders may switch periods
550.09515(2)(a)2.c.

Any permit holder with 91/92 handle < = \$34 Million - 0.5% tax
550.09515(2)(a)2.c.

3.3% of handle
550.0951(3)(c)1.

3.3% of handle
550.0951(3)(c)1.

3.3% of handle
550.0951(3)(c)1.

3.3% of handle
550.0951(3)(c)1.

\$80 per race tax credit multiplied by previous fiscal year races. Applicable to tax on handle after \$100,000 per performance. exemption is used
550.0951(1)

If permit holder restricted from conducting year round performances tax at 3.85%
550.09511(3)(a)

ITW

7.6% of handle
550.0951(3)(c)1.

If permit holder in Tampa-St. Pete Dade-Broward, or Jacksonville and as specified in s. 550.615(6) or (8) tax at 6% among greyhound permit holders
550.0951(3)(c)2.

7.1% of handle
550.0951(3)(c)1.

If permit holder restricted from conducting live games on a yearly basis, then tax at 3.3% when current tax > FY 92/93 tax
550.09511(3)(a)

Permit holders that conduct performances from 23 May - 2 Jan must make available the signal to the permit holder that conducts performances from 17 Mar - 22 May
The tax rate is 2% 550.615 (11)

ITW

If permitholder in Dade-Broward tax at 6.1% except if current tax > 92/93 fiscal year then tax at 2.3% 550.0951(3)(c)2.

Palm Beach jai-alai permitholder may conduct intertrack wagering as guest in 1997 if full schedule in FY 94/95 550.0951(5)

Simulcast
7.6% of handle
550.3551(4)

4.25% of handle or 2.55% when current tax exceeds 9/1/92 FY 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)

If permitholder restricted from conducting year round performances tax at 3.85% 550.09511 (3)(a)

ITW of Simulcast

7.6% of handle
550.3551(4)

ITW rate
550.3551(4)

2.4% of handle
550.0951(3)(c)1.

3.3% of handle
550.3551(3)(c)

3.3% of handle
550.3551(3)(c)

Permitholders that conduct performances from 23 May - 2 Jan must make available the signal to the permitholder that conducts performances from 17 Mar - 22 May The tax rate is 2% 550.615 (11)

Breaks
Live

To permitholder
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)

Quita (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)

STATUTE TOPIC

GREYHOUNDS

JAI ALAI

THOROUGHBREDS

HARNESS

QUARTER HORSE

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

Each permitholder shall pay as purses for live races conducted during its meet a percentage not less than what was paid during FY 93/94 550.09514(2)(a)

Breaks on live handle to players' awards 550.09511(2)(f)

Minimum 7.5% of handle 550.2625(2)(a)

Minimum 7.5% - 8% of handle 550.2625(2)(b)1.

Minimum 6% of handle 550.2625(2)(c)

0.375% of handle 3 Jan - 16 Mar,
0.225% of handle 17 Mar - 22 May,
0.6% of handle 23 May - 2 Jan

Up to 0.5% of handle for medical 550.2625(2)(b)2.

Any permitholder with 91/92 handle <= \$34 Million - not subject to additional purses 550.2625(2)(a)

Must withhold 2% of exotic handle when takeout exceeds 20% 550.2625(2)(e)

Minimum 7% of handle 550.625(1)

Minimum 6.125% of handle 550.625(1)

For FY 96/97 an amount equal to 75% of daily license fee paid in FY 94/95 per.s.550.0951(1) 550.09514(2)(b)1.

For FY 97/98 an amount equal to 75% of daily license fee paid in FY 94/95 per.s.550.0951(1) 550.09514(2)(b)2.

In the county where only two permitholders as specified in 550.615(6) aggregate payment is 75% of daily license fee paid during FY 94/95 550.09514(2)(b)2.

ITW

Each guest permitholder that conducts live racing shall pay the same rate for purses on wagers it accepts as a guest as it pays for live racing 550.09514(2)(c)

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)

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

HARNESSES

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 permitholder (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)(b)(3)

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

In Palm Beach County, 1/2 of remaining take out as purses @ HOST track 550.6305(9)(d)

If primary guest is dark, simulcast signal must be available to any permitholders eligible to receive signal. Primary guest shall pay 50% of net income retained from wagering on out-of-state broadcasts to its purse account 550.3551(6)(b)

Cardrooms

4% of permitholder monthly gross receipts 849.086(13)(d)

4% of permitholder monthly gross receipts 849.086(13)(d)

47% of permitholder's net proceeds 849.086(13)(d)

47% of permitholder's net proceeds 849.086(13)(d)

47% of permitholder's net proceeds 849.086(13)(d)

Breeders' & Stallion Awards Live

ITW

.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)(a)

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

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

STATUTE TOPIC GREYHOUNDS JAI ALAI THOROUGHBREDS HARNESS QUARTER HORSE

Simulcast			.75% of handle to FTBA 550.3551(3)(c) 3.3% of gross revenue received by permitholder when race transmitted out of Florida to FTBA 550.2625(3)	N/A	N/A
ITW of Simulcast			.75% of handle to FTBA 550.6305(9)(a)1.	1% of handle to FSBOA 550.6305(9)(b)1.	
Cardrooms	N/A	N/A	3% of permitholder's net proceeds 849.086(13)(d)	3% of permitholder's net proceeds 849.086(13)(d)	3% of permitholder's net proceeds 849.086(13)(d)
Owners' Awards Live	N/A	N/A	Must withhold 1% of exotic handle when takeout exceeds 20% 550.2625(2)(a)	N/A	N/A
ITW	N/A	N/A	An amount of 8.5% of purses as set forth in s. 550.2625(2)(c) EXCEPT: Permiholders with an average blended takeout less than 20% and purse distribution exceeds \$225,000 550.2625(2)(c)		
ITW of Simulcast	N/A	N/A	N/A	9/10 of 1% of all harness wagering proceeds on broadcasts shall be paid 550.3551(6)(b)	N/A
Payment To Guests					
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)
Charity/Scholarship	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)

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.

STATUTE TOPIC

GREYHOUNDS

JAI ALAI

THOROUGHBREDS

HARNESS

QUARTER HORSE

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)