

**FLORIDA DEPARTMENT OF BUSINESS
AND PROFESSIONAL REGULATION**

DIVISION OF PARI-MUTUEL WAGERING



69th ANNUAL REPORT

For Fiscal Year ending on June 30, 2000





DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, Governor

Kim Binkley-Seyer, Secretary

December 15, 2000

The Honorable Jeb Bush
Governor, State of Florida
PL05 The Capitol
Tallahassee, Florida 32399-0001

Dear Governor Bush:

We are pleased to submit this sixty-ninth Annual Report of Pari-Mutuel Wagering in the State of Florida for the Fiscal Year which ended June 30, 2000.

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 revenue, and issues licenses to persons affiliated with pari-mutuel activities.

Florida pari-mutuel wagering produced revenue to the state of \$59.7 million, which is a decrease of 5.08 percent over the prior year's revenue. Total wagering, excluding Charity/Scholarship performances, was \$1.66 billion, which reflects an increase of 2.7 percent from last year's wagering.

During the past fiscal year, \$29.9 million of pari-mutuel wagering revenue was distributed to Florida counties; \$2.3 million to the Principal State School Fund (Department of Education); \$40.7 million to the General Revenue Fund; and \$7.3 million for the Division of Pari-Mutuel Wagering's operating expenses.

The continued support and cooperation, which has been received from you and your staff, is deeply appreciated.

Respectfully submitted,

A handwritten signature in brown ink that reads "Kim Binkley-Seyer".

Kim Binkley-Seyer
Secretary

A handwritten signature in brown ink that reads "Paul F. Kirsch".

Paul F. Kirsch, Ph.D., J.D.
Director, Division of Pari-Mutuel Wagering

Office of the Secretary

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DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, Governor

Kim Binkley-Seyer, Secretary

December 15, 2000

The Honorable John M. McKay
President
The Florida State Senate
Tallahassee, Florida 32399-1100

Dear President McKay:

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Kim Binkley-Seyer
Secretary

Handwritten signature of Paul F. Kirsch in black ink.

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Director, Division of Pari-Mutuel Wagering

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DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, Governor

Kim Binkley-Seyer, Secretary

December 15, 2000

The Honorable Tom Feeney
Speaker
Florida House of Representatives
Tallahassee, Florida 32399-1300

Dear Speaker Feeney:

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Paul F. Kirsch, Ph.D., J.D.
Director, Division of Pari-Mutuel Wagering

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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 DIVISION OF PARI-MUTUEL WAGERING
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2000**

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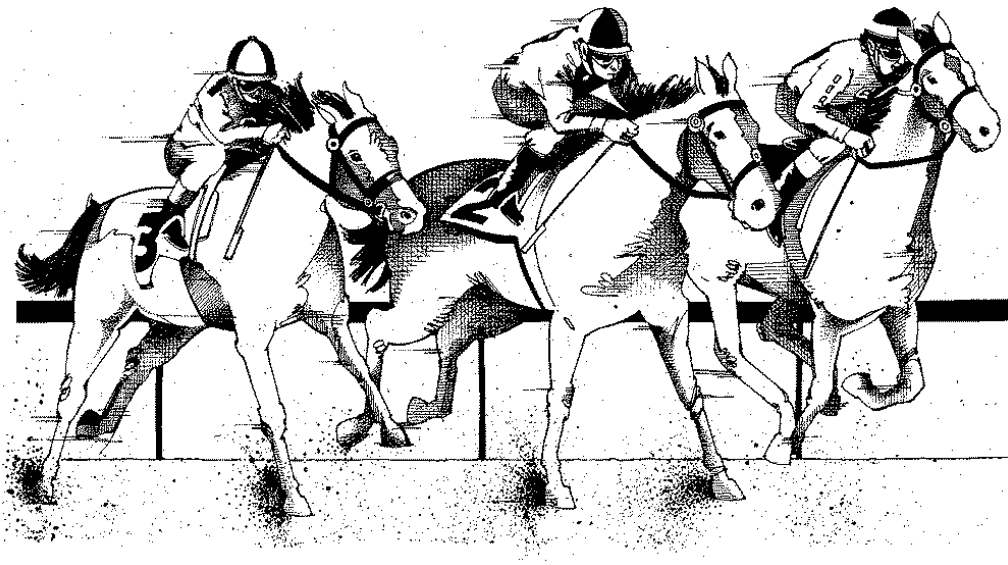
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INTRODUCTION



OVERVIEW

This annual report on pari-mutuel wagering in Florida encompasses the Fiscal Year which began July 1, 1999, and ended June 30, 2000. This is the 69th 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 cumulative operating days, total handle was \$17.4 million, and state revenue was \$0.7 million. This year, total handle was approximately \$1.66 billion, and state revenue surpassed \$59.7 million from 4,557 cumulative operating days.

In Florida, pari-mutuel wagering is authorized for thoroughbred horse racing, harness horse racing, quarter horse, Appaloosa and Arabian horse racing, greyhound racing, jai alai games, and cardroom games. Florida is one of the primary pari-mutuel states in the nation, and 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 an overview 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.
3. Financial Section - This section provides the official financial statements of the Division of Pari-Mutuel Wagering and accompanying notes.
4. Tax Structure - This section provides charts which illustrate the breakdown of the take-out and tax structure.

EXPLANATION OF REPORT TERMINOLOGY

Florida law requires intertrack wagers to be combined with the wagering pools of the host, or the broadcasting Florida track or fronton. The law also requires that the host take-out on intertrack wagers be the same as for 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 a race or game from out-of-state is imported. 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. Some permitholders do not broadcast races or games to other Florida permitholders.

Schedules of intertrack wagering included in this report are compiled for each host permitholder. These schedules reflect combined wagering statistics for all guest facilities which received broadcasts and conducted wagering which was included in the wagering pools of the host. For host permitholders, a Summary of Intertrack 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 a facility to wager on intertrack races or games when the facility is not simultaneously conducting live performances. The schedules of intertrack wagering also include data on wagers collected at intertrack locations on races or games which were imported from out of state and rebroadcast to intertrack locations by the host.

EVENTS SHAPING THE 1999/2000 RACING SEASON IN FLORIDA

- Gulfstream Park hosted the 16th annual running of the Breeders' Cup Championship Meet in Hallandale, Florida on November 5-7, 1999. On Championship Saturday, Breeders' Cup Limited sponsored purses of approximately \$13 million. This is the third time Florida has hosted this prestigious event. This successful three-day meet produced \$131,749,513 in total handle wagered internationally, of which \$33,388,244 was wagered in Florida.
- Dania Jai Alai hosted the final performance of the Jai Alai Tournament of Champions on March 25, 2000. Qualifying rounds were played on March 4 at Florida Jai Alai, March 11 at Miami Jai Alai, and March 18 at Florida Jai Alai. This four-day tournament generated live handle of \$495,643 and intertrack handle of \$134,084.
- On October 2, 1999, and May 13, 2000, St. Petersburg Kennel Club, Tampa Greyhound Track, Jacksonville Kennel Club, Palm Beach Kennel Club, Hollywood Greyhound Track, and West Flagler Greyhound Track participated in the National Greyhound Night of Stars, hosted by the American Greyhound Track Operators' Association. The two-day event consisted of 31 live greyhound races from tracks nationwide, which were broadcast as part of the national performance. These performances were conducted in an effort to raise the public interest in greyhound racing and pari-mutuel wagering. This two-day event generated \$2,600,312 in nationwide handle, of which \$828,705 was wagered at Florida tracks.
- In an effort to expand its access to all pari-mutuel licensing data, the division rejoined the Association of Racing Commissioners International (ARCI) effective January 1, 2000. This membership, in addition to the Division's membership in the North American Pari-Mutuel Regulators' Association (NAPRA), will allow the division access to expanded licensing data to determine if an individual applicant meets all licensing requirements as set forth in Section 550.105, Florida Statutes.
- The division hosted the 1999 Fall North American Pari-Mutuel Regulators' Association (NAPRA) Convention in Palm Beach, Florida, which took place October 8-12, 1999.
- On June 6, 2000, after several months of receiving and discussing input from the pari-mutuel industry, the division promulgated a rule that permits the use of sulfa-type medications in racing animals under the conditions set forth in Rule 61D-6.008 (2)&(5), Florida Administrative Code. Sulfa medications are antibiotics that are considered non-race enhancing.

SUMMARY OF THE 2000 LEGISLATIVE SESSION

The final bill that passed through both Houses of the Florida Legislature on May 5, 2000 contained a 76-page amendment, which included \$20 million in tax reductions for pari-mutuel permitholders and an assortment of other revisions to Chapter 550. The amendment was placed on **CS/CS/SB-770** and **SB-286**, a bill dealing with the surcharge placed on certain alcoholic beverages.

More than thirty bills dealing with pari-mutuels, cardrooms, tax exemptions on greyhound feed, creating a sports authority, and allocating money to curb compulsive gambling were introduced during the course of the legislative session which began March 7, 2000 and adjourned May 5, 2000. However, at the conclusion of the session, the only pari-mutuel related issues to pass into law were contained in the "mega-amendment" which became effective July 1, 2000.

The following is a brief synopsis of what is contained in the amendment:

- Reduced taxes for greyhound permitholders to an estimated amount of \$14.4 million annually.
- Reduced taxes for thoroughbred permitholders to an estimated amount of \$4.5 million annually.
- Reduced taxes for jai alai permitholders to an estimated amount of \$430,000 annually.
- Reduced taxes for harness permitholders to an estimated amount of \$600,000 annually.
- Designated the \$29.9 million paid annually for the counties shall be dispersed directly from the General Revenue Fund instead of the Pari-Mutuel Trust Fund.
- Increased tax credits associated with the Breeders' Cup Championship Meet for certain eligible permitholders.
- Reduced the frequency of tax and fee payments made by the permitholder to the division from twice a week to once a week.
- Provided jai alai permitholders the option of conducting one additional Charity Day performance.
- Provided the authority for the department to enter into an Interstate Compact that will reduce the administrative burden of issuing duplicative licenses to applicants from states that choose to participate.
- Eliminated the licensing requirement for all restricted licensees.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

SECRETARY

Kim Binkley-Seyer

DIVISION OF PARI-MUTUEL WAGERING

Paul F. Kirsch
Director

Matthew R. Jeppson
Deputy Director

John W. Johnson
Chief Auditing Officer

Royal H. Logan
Chief Operations Officer

THE DIVISION OF PARI-MUTUEL WAGERING

The Division of Pari-Mutuel Wagering, one of ten divisions located within the Department of Business and Professional Regulation, is charged with the regulation of Florida's pari-mutuel industries under Florida Statutes and the Florida Administrative Code, as well as collecting and safeguarding revenue due to the state. During its 69 years of operation, the division continues its excellence in regulating a highly complex and sophisticated industry.

The division is functionally divided between two offices: the Office of Auditing and the Office of Operations. Both of these offices operate under the management of the Office of the Director. Each office focuses on a different aspect of the industry in an effort to protect state revenue and maintain the public's confidence in the integrity of the sport.

OFFICE OF AUDITING

The Office of Auditing is responsible for the tax collection, financial reporting of pari-mutuel activities in Florida, and ensuring the integrity of wagering activity. The office'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 the Florida Administrative Code.

The office functions are divided into three areas: field operations, compliance audits, and accounting/financial analysis. A pari-mutuel wagering specialist 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 statutes and rules, and that wagering activity is 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 examinations. The accounting staff ensures that state taxes are accurately collected on a timely basis, and is responsible for reviewing permitholder financial statements and other financial reports. Totalisator audits are conducted to ensure that odds are properly calculated and patrons receive the correct amount of winnings. Payments to greyhound owners and kennel operators are audited to ensure that tracks pay the correct purse amounts. The audit staff also compiles statistical information as requested by the department, legislature, industry, and the governor's office.

Racetracks and jai alai frontons conduct special meets during the course of the year. Florida statutes have granted certain frontons and horsetracks tax credits to aid in facilitating the smooth operation of the Jai Alai Tournament of Champions Meet and the Breeders' Cup Championship Meet. These tax credits can only be used for expenses such as advertising, capital improvements, and the supplementing of purses and players' awards. The Office of Auditing audits the tax credits used by the tracks and frontons to determine if they have been utilized properly.

The Office of Auditing is also responsible for regulating the revenue aspects of pari-mutuel cardroom facilities. This includes the accurate collection of cardroom tax revenue, the distribution of tax revenue to the counties and municipalities, and auditing each facility to ensure compliance with the Florida Statutes and the Florida Administrative Code, which ensure the integrity of the games.

OFFICE OF OPERATIONS

The Office of Operations is responsible for overseeing the network of state offices located at every pari-mutuel facility, as well as the issuance of occupational licenses. For the 31 active pari-mutuel permits statewide, there is an average of 20 state offices at the pari-mutuel facilities open at any one time.

Florida law mandates that each person connected with a racetrack, fronton, or cardroom obtain an occupational license. During Fiscal Year 1999/2000, the Office of Operations, Licensing Section, issued 23,111 pari-mutuel occupational licenses to businesses and individuals, of which 325 were related to the operation of cardrooms. Individuals who have access to the backside, racing animals, or other restricted areas of the track or fronton are required to be fingerprinted once every five years. These prints are then forwarded to the Florida Department of Law Enforcement and Federal Bureau of Investigation for processing.

In addition to licensing, the Office of Operations is responsible for ensuring that the day-to-day operation of races and games are conducted in accordance with Florida's pari-mutuel rules and laws. The stewards and judges monitor each race and conduct inquiries and hearings into alleged violations of the state pari-mutuel rules and laws. During Fiscal Year 1999/2000, the stewards and judges issued 231 rulings which ranged from "no penalty", to fines and license suspensions.

Operations' staff collects urine, blood, and tissue samples from racing animals which are analyzed for prohibited substances by the Racing Laboratory, which is operated under a contract with the University of Florida, College of Veterinary Medicine. Operations' veterinarians and veterinary assistants collected 106,420 samples that included: 77,717 greyhound urine samples, 13,746 horse urine samples, and 14,832 horse blood samples during Fiscal Year 1999/2000.

The Investigations Section, located within the Office of Operations, examines possible rule or statutory violations that may occur in the pari-mutuel industry, including drug positives identified by the University of Florida College of Veterinary Medicine Racing Laboratory. Cases range in complexity from the investigation of falsified license applications, to race fixing and bookmaking. Investigations conducts background investigations of all cardroom occupational license applicants to ensure compliance with Section 849.086, Florida Statutes, and Chapter 61D-11, Florida Administrative Code. Investigations also conducts substantial background examinations of potential permit holders, which include in-depth review of the applicant's personal and financial background in order to ensure compliance with Sections 550.054 and 550.1815, Florida Statutes.

Investigations may result in the issuance of administrative charges and hearings before the division director or a designated hearing officer, 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 agreements with the Association of Racing Commissioners International, Inc., (ARCI), and the North American Pari-Mutuel Regulators Association (NAPRA).

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

The University of Florida, College of Veterinary Medicine Racing Laboratory 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.

During Fiscal Year 1999/2000, the laboratory received and processed 106,420 samples which resulted in 655,416 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>Greyhound Urine*</u>	<u>Investigative</u>	<u>Miscellaneous**</u>
Samples Received	28,578	77,717	0	125
Samples Analyzed	28,759	32,357	0	125
Number of Analyses	398,462	256,200	0	754
Positives	204	76	N/A	N/A

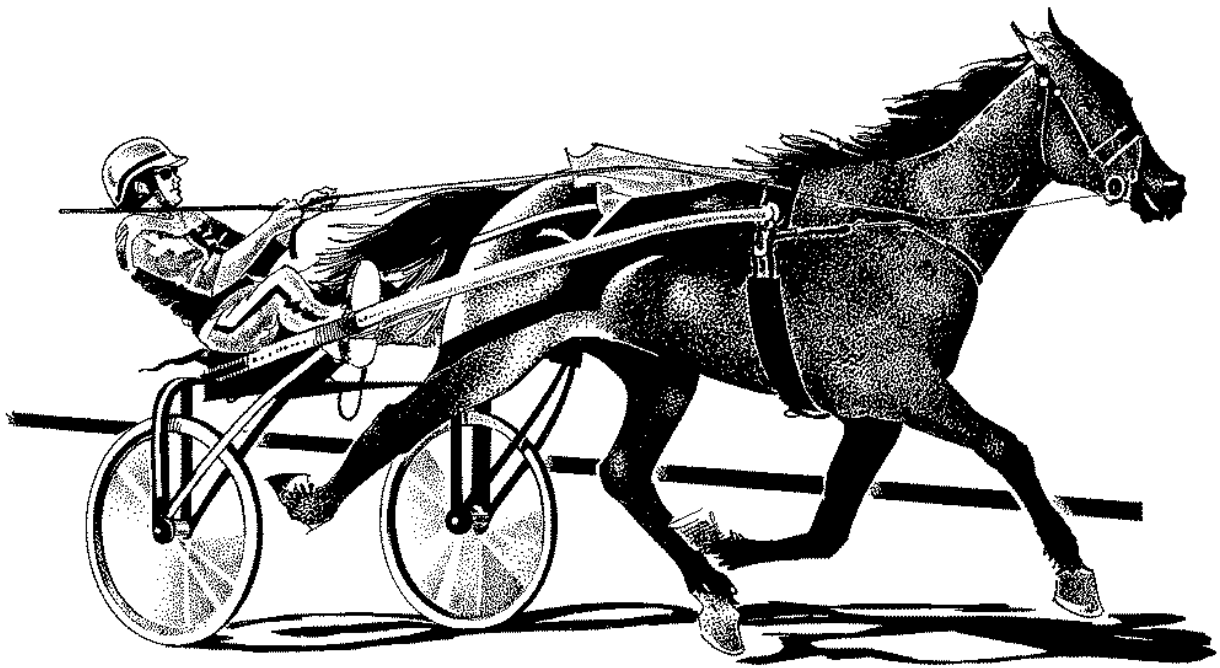
* Quantity Not Sufficient For Testing (QNS) 43,350 (56%)

** Administration, Quality Assurance and Service Samples

DRUG POSITIVES FOR FISCAL YEAR 1999/2000

<i>Types of Positives</i>	<i>Equine</i>	<i>Greyhound</i>
2-(1-Hydroxyethyl)-7-Hydroxypromazine	1	
2-(1-Hydroxyethyl)-7-Hydroxypromazine, 7-Hydroxyacepromazine	1	
2-(1-Hydroxyethyl) Promazine	1	2
Atropine	1	
Benzocgonine	3	
Benzocgonine/EcgonineMethylester	1	
Caffeine	1	1
Caffeine/Theophylline	2	2
Caffeine/Theophylline/1,7 Dimethylxanthine	1	6
Clenbuterol	2	
Dimethyl Sulfoxide	3	6
Dimethyl Sulfoxide, Sulfadiazine	1	
Flunixin		26
Gamma-Hydroxyphenylbutazone		5
Imipramine	1	
Ipratropium	3	
Mepivacaine, 3-OH	1	
Methocarbamol	3	
Phenylbutazone/Oxyphenbutazone	62	
Phenylpropanolamine	1	
Procaine		2
Pyrimethamine	1	
Sulfadiazine	87	
Sulfadimethoxine		1
Sulfadiazine/Pyrimethamine/Trimethoprim	6	
Sulfamethazine	2	15
Sulfamethoxazole	17	6
Theobromine/Theophylline, 1,7-Dimethylxanthine		1
Theophylline	1	1
Theophylline/1,7-Dimethylxanthine		2
Trimethoprim	1	
TOTAL	204	76

STATISTICS



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

Fiscal Year 1999/2000	Total Tax to State (1)	Total Track/ Fronton Revenues From Pari-Mutuel Handle	Public Pool	Collection For Awards Program	Total Pari-Mutuel Handle
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$705,434	\$4,622,417	\$17,410,258		\$22,738,109
Bayard Raceways, Inc.	214,239	1,645,048	6,185,132		8,044,419
Bet Miami Greyhounds, Inc.	994,640	3,153,569	13,627,909		17,776,118
Daytona Beach Kennel Club	1,282,165	4,577,261	15,763,400		21,622,826
Investment Corp. of Palm Beach	4,006,809	9,472,284	44,237,078		57,716,171
Investment Corp. of South Florida (Hollywood Greyhound)	1,746,504	4,732,142	20,979,133		27,457,779
Jacksonville Kennel Club, Inc.	261,530	2,656,243	9,449,512		12,367,285
Jefferson County Kennel Club	350,240	1,585,126	4,700,259		6,635,625
Orange Park Kennel Club, Inc.	636,041	2,443,448	10,231,808		13,311,297
Pensacola Greyhound Track, Inc.	308,800	2,192,256	7,150,691		9,651,747
St. Petersburg Kennel Club, Inc.	2,613,289	6,653,350	29,789,270		39,055,909
Sanford-Orlando Kennel Club, Inc.	513,616	2,191,335	9,081,155		11,786,106
Sarasota Kennel Club, Inc.	495,030	2,117,731	8,882,847		11,495,608
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	264,640	1,510,682	4,516,480		6,291,802
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	1,814,177	4,886,747	22,601,208		29,302,132
Sports Palace, Inc. (Melbourne Greyhound)	198,400	699,456	2,272,046		3,169,902
Washington County Kennel Club, Inc.	253,200	1,756,099	4,623,804		6,633,103
West Flagler Associates, Ltd.	1,145,094	3,265,467	14,739,700		19,150,261
Total Greyhound Tracks	17,803,848	60,160,661	246,241,690	0	324,206,199
Jai Alai Frontons					
Dania Jai Alai	174,380	3,858,779	13,523,975		17,557,134
Florida Jai Alai, Inc.	707,922	2,771,852	11,376,312		14,856,086
Ft. Pierce Jai Alai	64,123	662,900	2,118,757		2,845,780
Miami Jai Alai	171,845	3,813,817	11,595,180		15,580,842
Ocala Jai Alai	40,720	271,825	821,844		1,134,389
Summer Jai Alai	265,001	3,584,452	11,357,412		15,206,865
Summersport Enterprises, Ltd.	91,229	1,816,653	6,424,888		8,332,770
Total Jai Alai Frontons	1,515,220	16,780,278	57,218,368	0	75,513,866
Thoroughbred Racing Associations					
Calder Race Course, Inc.	1,743,897	23,421,266	97,666,348	928,198	123,759,709
Gulfstream Park Racing Association, Inc.	1,644,986	27,943,771	122,574,340	1,149,847	153,312,944
Hialeah, Inc.	194,793	11,702,676	44,472,796	425,972	56,796,237
Tampa Bay Downs, Inc.	385,722	9,079,530	33,945,262	333,728	43,744,242
Tropical Park, Inc.	459,793	8,060,837	32,756,822	311,920	41,589,372
Total Thoroughbred Tracks	4,429,191	80,208,080	331,415,568	3,149,665	419,202,504
Harness Racing Associations					
Pompano Park Racing	924,172	12,249,967	42,975,611	97,481	56,247,231
TOTAL FOR ALL TRACKS AND FRONTONS	\$24,672,431	\$169,398,986	\$677,851,237	\$3,247,146	\$875,169,800

(1) Net of Tax on Attendance

SUMMARY OF STATE REVENUE FOR REGULAR PERFORMANCES ON-TRACK

Fiscal Year 1999/2000	Daily License Fee	Tax on Handle	State Breaks	Total From Handle	Tax on Attendance	Total Tax to State
Greyhound Racing Associations						
Associated Outdoor Clubs, Inc.	\$246,400	\$459,034		\$705,434	\$29,276	\$734,710
Bayard Raceways, Inc.	117,360	96,879		214,239	5,154	219,393
Bet Miami Greyhounds, Inc.	203,440	791,200		994,640	7,054	1,001,694
Daytona Beach Kennel Club	502,720	779,445		1,282,165	31,924	1,314,089
Investment Corp. of Palm Beach	510,340	3,496,469		4,006,809	60,095	4,066,904
Investment Corp. of South Florida (Hollywood Greyhound)	231,120	1,515,384		1,746,504	18,572	1,765,076
Jacksonville Kennel Club, Inc.	144,900	116,630		261,530	8,415	269,945
Jefferson County Kennel Club	350,240			350,240	8,464	358,704
Orange Park Kennel Club, Inc.	180,960	455,081		636,041	8,065	644,106
Pensacola Greyhound Track, Inc.	308,800			308,800	5,543	314,343
St. Petersburg Kennel Club, Inc.	253,920	2,359,369		2,613,289	16,758	2,630,047
Sanford-Orlando Kennel Club, Inc.	257,200	256,416		513,616	9,881	523,497
Sarasota Kennel Club, Inc.	184,640	310,390		495,030	12,353	507,383
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	264,640			264,640	630	265,270
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	451,360	1,362,817		1,814,177	13,877	1,828,054
Sports Palace, Inc. (Melbourne Greyhound)	198,400			198,400	3,081	201,481
Washington County Kennel Club, Inc.	253,200			253,200	10,009	263,209
West Flagler Associates, Ltd.	272,060	873,034		1,145,094	3,447	1,148,541
Total Greyhound Tracks	<u>4,931,700</u>	<u>12,872,148</u>	<u>0</u>	<u>17,803,848</u>	<u>252,598</u>	<u>18,056,446</u>
Jai Alai Frontons						
Dania Jai Alai	174,380			174,380		174,380
Florida Jai Alai, Inc.	203,400	504,522		707,922	9,933	717,855
Ft. Pierce Jai Alai	50,720	13,403		64,123	3,751	67,874
Miami Jai Alai	116,760	55,085		171,845	8,080	179,925
Ocala Jai Alai	40,720			40,720		40,720
Summer Jai Alai	119,960	145,041		265,001	2,345	267,346
Summersport Enterprises, Ltd.	88,780	2,449		91,229		91,229
Total Jai Alai Frontons	<u>794,720</u>	<u>720,500</u>	<u>0</u>	<u>1,515,220</u>	<u>24,109</u>	<u>1,539,329</u>
Thoroughbred Racing Associations						
Calder Race Course, Inc.	196,900	1,546,997		1,743,897	40,013	1,783,910
Gulfstream Park Racing Association, Inc.	101,900	1,543,086		1,644,986	122,708	1,767,694
Hialeah, Inc.	81,200	113,593		194,793	38,699	233,492
Tampa Bay Downs, Inc.	167,000	218,722		385,722	17,907	403,629
Tropical Park, Inc.	72,600	387,193		459,793	12,829	472,622
Total Thoroughbred Tracks	<u>619,600</u>	<u>3,809,591</u>	<u>0</u>	<u>4,429,191</u>	<u>232,156</u>	<u>4,661,347</u>
Harness Racing Associations						
Pompano Park Racing	361,700	562,472		924,172	4,064	928,236
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$6,707,720</u>	<u>\$17,964,711</u>	<u>\$0</u>	<u>\$24,672,431</u>	<u>\$512,927</u>	<u>\$25,185,358</u>

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

Fiscal Year 1999/2000	Track/Fronton Commissions	Performance Tax Credit	Daily License Fee Tax Credit	Breaks	Players/ Owners' Awards	Withheld For Purses	Total Track/Fronton Revenues From P/M Handle
Greyhound Racing Associations							
Associated Outdoor Clubs, Inc.	\$3,302,009	\$361,972	\$907,120	\$51,316			\$4,622,417
Bayard Raceways, Inc.	1,114,814	394,736	119,760	15,738			1,645,048
Bet Miami Greyhounds, Inc.	2,552,092	382,745	177,040	41,692			3,153,569
Daytona Beach Kennel Club	3,656,406	377,730	486,160	56,965			4,577,261
Investment Corp. of Palm Beach	8,453,482	376,440	513,520	128,842			9,472,284
Investment Corp. of South Florida (Hollywood Greyhound)	4,096,672	370,926	200,480	64,064			4,732,142
Jacksonville Kennel Club, Inc.	1,810,606	397,676	425,608	22,353			2,656,243
Jefferson County Kennel Club	1,069,784	504,307		11,035			1,585,126
Orange Park Kennel Club, Inc.	1,859,865	369,618	186,960	27,005			2,443,448
Pensacola Greyhound Track, Inc.	1,429,577	501,403	232,130	29,146			2,192,256
St. Petersburg Kennel Club, Inc.	5,944,578	364,800	244,080	99,892			6,653,350
Sanford-Orlando Kennel Club, Inc.	1,526,610	378,368	260,960	25,397			2,191,335
Sarasota Kennel Club, Inc.	1,517,932	398,876	164,400	36,523			2,117,731
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	1,018,888	366,744	111,433	13,617			1,510,682
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	3,923,588	386,305	477,840	99,014			4,886,747
Sports Palace, Inc. (Melbourne Greyhound)	448,260	240,913		10,283			699,456
Washington County Kennel Club, Inc.	1,232,615	504,116		19,368			1,756,099
West Flagler Associates, Ltd.	2,635,410	367,346	215,040	47,671			3,265,467
Total Greyhound Tracks	47,593,188	7,045,021	4,722,531	799,921	0	0	60,160,661
Jai Alai Frontons							
Dania Jai Alai	3,165,525	668,707		639	23,908		3,858,779
Florida Jai Alai, Inc.	2,632,069	119,859		549	19,375		2,771,852
Ft. Pierce Jai Alai	656,572				6,328		662,900
Miami Jai Alai	3,267,106	531,861			14,850		3,813,817
Ocala Jai Alai	268,573	1,033			2,219		271,825
Summer Jai Alai	3,129,403	440,423			14,626		3,584,452
Summersport Enterprises, Ltd.	1,639,617	165,955		317	10,764		1,816,653
Total Jai Alai Frontons	14,758,865	1,927,838	0	1,505	92,070	0	16,780,278
Thoroughbred Racing Associations							
Calder Race Course, Inc.	17,887,774			655,729	322,189	4,555,574	23,421,266
Gulfstream Park Racing Association, Inc.	15,441,493	980,110		777,987	559,670	10,184,511	27,943,771
Hialeah, Inc.	9,304,256			287,723	145,123	1,965,574	11,702,676
Tampa Bay Downs, Inc.	6,524,286			256,217	155,164	2,143,863	9,079,530
Tropical Park, Inc.	5,671,098	132,674		212,241	135,157	1,909,667	8,060,837
Total Thoroughbred Tracks	54,828,907	1,112,784	0	2,189,897	1,317,303	20,759,189	80,208,080
Harness Racing Associations							
Pompano Park Racing	10,448,315	0	0	173,062	0	1,628,590	12,249,967
TOTAL FOR ALL TRACKS AND FRONTONS	\$127,629,275	\$10,085,643	\$4,722,531	\$3,164,385	\$1,409,373	\$22,387,779	\$169,398,986

COMPONENTS OF PARI-MUTUEL HANDLE FOR REGULAR PERFORMANCES - INTERTRACK

Fiscal Year 1999/2000	<u>Total Tax To State</u>	<u>Total Track/Fronton Revenues From Pari-Mutuel Handle</u>	<u>Public Pool</u>	<u>Collections For Awards Program</u>	<u>Total Pari-Mutuel Handle</u>
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$3,271,397	\$7,704,620	\$35,111,064		46,087,081
Bayard Raceways, Inc.	1,483,333	3,338,027	15,953,375		20,774,735
Bet Miami Greyhounds, Inc.	1,226,690	3,058,013	14,020,907		18,305,610
Investment Corp. of Palm Beach	4,763,721	9,954,546	47,962,279		62,680,546
Investment Corp. of South Florida (Hollywood Greyhound)	1,456,575	3,618,767	16,260,102		21,335,444
Jacksonville Kennel Club, Inc.	1,939,205	4,421,461	20,516,277		26,876,943
Orange Park Kennel Club, Inc.	2,558,719	5,767,214	27,563,893		35,889,826
St. Petersburg Kennel Club, Inc.	3,570,886	8,316,675	37,328,459		49,216,020
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	53,292	144,578	503,341		701,211
West Flagler Associates, Ltd.	1,798,878	4,484,257	20,873,757		27,156,892
Total Greyhound Tracks	<u>22,122,696</u>	<u>50,808,158</u>	<u>236,093,454</u>	<u>0</u>	<u>309,024,308</u>
Jai Alai Frontons					
Dania Jai Alai		2,961,573	9,919,050		12,880,623
Florida Jai Alai, Inc.	68,041	244,507	1,032,290		1,344,838
Miami Jai Alai	107,007	3,529,803	10,629,650		14,266,460
Summer Jai Alai	272,925	3,486,952	11,140,805		14,900,682
Summersport Enterprises, Ltd.		1,328,255	4,481,766		5,810,021
Total Jai Alai Frontons	<u>447,973</u>	<u>11,551,090</u>	<u>37,203,561</u>	<u>0</u>	<u>49,202,624</u>
Thoroughbred Racing Associations					
Calder Race Course, Inc.	3,512,515	30,046,065	130,823,303	1,242,181	165,624,064
Gulfstream Park Racing Association, Inc.	861,628	10,597,457	45,637,494	431,460	57,528,039
Hialeah, Inc.	92,320	9,409,983	36,311,679	346,202	46,160,184
Tampa Bay Downs, Inc.	1,448,356	10,043,342	42,602,857	409,637	54,504,192
Tropical Park, Inc.	715,480	9,768,591	38,768,869	372,189	49,625,129
Total Thoroughbred Tracks	<u>6,630,299</u>	<u>69,865,438</u>	<u>294,144,202</u>	<u>2,801,669</u>	<u>373,441,608</u>
Harness Racing Associations					
Pompano Park Racing	1,276,856	9,582,926	38,037,229	493,909	49,390,920
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$30,477,824</u>	<u>\$141,807,612</u>	<u>\$605,478,446</u>	<u>\$3,295,578</u>	<u>\$781,059,460</u>

SUMMARY OF STATE REVENUE FOR REGULAR PERFORMANCES - INTERTRACK

Fiscal Year 1999/2000	<u>Daily License Fee</u>	<u>Tax on Handle</u>	<u>State Breaks</u>	<u>Total From Handle</u>	<u>Total Tax to State</u>
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.		\$3,271,397		\$3,271,397	\$3,271,397
Bayard Raceways, Inc.		1,483,333		1,483,333	1,483,333
Bet Miami Greyhounds, Inc.		1,226,690		1,226,690	1,226,690
Investment Corp. of Palm Beach		4,763,721		4,763,721	4,763,721
Investment Corp. of South Florida (Hollywood Greyhound)		1,456,575		1,456,575	1,456,575
Jacksonville Kennel Club, Inc.		1,939,205		1,939,205	1,939,205
Orange Park Kennel Club, Inc.		2,558,719		2,558,719	2,558,719
St. Petersburg Kennel Club, Inc.		3,570,886		3,570,886	3,570,886
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)		53,292		53,292	53,292
West Flagler Associates, Ltd.		1,798,878		1,798,878	1,798,878
Total Greyhound Tracks	<u>0</u>	<u>22,122,696</u>	<u>0</u>	<u>22,122,696</u>	<u>22,122,696</u>
Jai Alai Frontons					
Dania Jai Alai					
Florida Jai Alai, Inc.		68,041		68,041	68,041
Miami Jai Alai		107,007		107,007	107,007
Summer Jai Alai		272,925		272,925	272,925
Summersport Enterprises, Ltd.					
Total Jai Alai Frontons	<u>0</u>	<u>447,973</u>	<u>0</u>	<u>447,973</u>	<u>447,973</u>
Thoroughbred Racing Associations					
Calder Race Course, Inc.		3,512,515		3,512,515	3,512,515
Gulfstream Park Racing Association, Inc.		861,628		861,628	861,628
Hialeah, Inc.		92,320		92,320	92,320
Tampa Bay Downs, Inc.		1,448,356		1,448,356	1,448,356
Tropical Park, Inc.		715,480		715,480	715,480
Total Thoroughbred Tracks	<u>0</u>	<u>6,630,299</u>	<u>0</u>	<u>6,630,299</u>	<u>6,630,299</u>
Harness Racing Associations					
Pompano Park Racing		1,276,856		1,276,856	1,276,856
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$0</u>	<u>\$30,477,824</u>	<u>\$0</u>	<u>\$30,477,824</u>	<u>\$30,477,824</u>

SUMMARY OF TRACK/FRONTON REVENUE FOR REGULAR PERFORMANCES - INTERTRACK

Fiscal Year 1999/2000	Track/Fronton Commissions	Performance Tax Credit	Breaks	Players/ Owners' Awards	Withheld For Purses	Total Track/Fronton Revenues From P/M Handle
Greyhound Racing Associations						
Associated Outdoor Clubs, Inc.	\$7,626,110		\$78,510			\$7,704,620
Bayard Raceways, Inc.	3,302,393		35,634			3,338,027
Bet Miami Greyhounds, Inc.	3,017,626		40,387			3,058,013
Investment Corp. of Palm Beach	9,836,842		117,704			9,954,546
Investment Corp. of South Florida (Hollywood Greyhound)	3,572,813		45,954			3,618,767
Jacksonville Kennel Club, Inc.	4,375,528		45,933			4,421,461
Orange Park Kennel Club, Inc.	5,704,197		63,017			5,767,214
St. Petersburg Kennel Club, Inc.	8,242,575		74,100			8,316,675
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	143,047		1,531			144,578
West Flagler Associates, Ltd.	4,423,725		60,532			4,484,257
Total Greyhound Tracks	<u>50,244,856</u>	<u>0</u>	<u>563,302</u>	<u>0</u>	<u>0</u>	<u>50,808,158</u>
Jai Alai Frontons						
Dania Jai Alai	2,541,248	404,716	15,609			2,961,573
Florida Jai Alai, Inc.	215,381	27,423	1,703			244,507
Miami Jai Alai	2,628,779	884,427	16,597			3,529,803
Summer Jai Alai	2,700,559	768,698	17,695			3,486,952
Summersport Enterprises, Ltd.	1,137,717	183,377	7,161			1,328,255
Total Jai Alai Frontons	<u>9,223,684</u>	<u>2,268,641</u>	<u>58,765</u>	<u>0</u>	<u>0</u>	<u>11,551,090</u>
Thoroughbred Racing Associations						
Calder Race Course, Inc.	27,056,615		817,273		2,172,177	30,046,065
Gulfstream Park Racing Association, Inc.	8,066,335	581,860	269,622		1,679,640	10,597,457
Hialeah, Inc.	8,468,480		233,293		708,210	9,409,983
Tampa Bay Downs, Inc.	8,802,598		286,234			10,043,342
Tropical Park, Inc.	8,290,815	362,410	231,035		884,331	9,768,591
Total Thoroughbred Tracks	<u>60,684,843</u>	<u>944,270</u>	<u>1,837,457</u>	<u>0</u>	<u>6,398,868</u>	<u>69,865,438</u>
Harness Racing Associations						
Pompano Park Racing	8,720,694	0	212,527	0	649,705	9,582,926
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$128,874,077</u>	<u>\$3,212,911</u>	<u>\$2,672,051</u>	<u>\$0</u>	<u>\$7,048,573</u>	<u>\$141,807,612</u>

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

Fiscal Year 1999/2000	Minimum Required Payment (1)	Total Track/ Fronton Revenues	Public Pool	Collection For Awards Program	Daily License Fee	Total Pari-Mutuel Handle
Greyhound Racing Associations						
Associated Outdoor Clubs, Inc.	\$106,536	\$210,282	\$1,073,775		\$11,200	\$1,401,793
Bayard Raceways, Inc.	82,883	156,879	838,466		12,340	1,090,568
Bet Miami Greyhounds, Inc.	114,567	222,194	1,156,918		13,780	1,507,459
Daytona Beach Kennel Club	63,034	149,368	605,790		11,200	829,392
Investment Corp. of Palm Beach	150,626	297,330	1,522,602		11,360	1,981,918
Investment Corp. of South Florida (Hollywood Greyhound)	138,006	276,424	1,387,024		14,420	1,815,874
Jacksonville Kennel Club, Inc.	96,886	185,779	980,473		11,680	1,274,818
Jefferson County Kennel Club	24,544	59,265	228,734		10,400	322,943
Orange Park Kennel Club, Inc.	69,059	128,878	699,128		11,600	908,665
St. Petersburg Kennel Club, Inc.	210,306	433,733	2,111,145		12,000	2,767,184
Sanford-Orlando Kennel Club, Inc.	25,995	47,014	263,434		5,600	342,043
Sarasota Kennel Club, Inc.	23,674	42,835	240,515		4,480	311,504
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	42,625	103,600	402,625		12,000	560,850
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	90,633	169,996	920,716		11,200	1,192,545
Sports Palace, Inc. (Melbourne Greyhound)	26,370	60,231	248,766		11,600	346,967
Washington County Kennel Club, Inc.	20,968	50,383	192,549		12,000	275,900
West Flagler Associates, Ltd.	91,057	172,210	922,770		12,080	1,198,117
Total Greyhound Tracks	<u>1,377,769</u>	<u>2,766,401</u>	<u>13,795,430</u>	<u>0</u>	<u>188,940</u>	<u>18,128,540</u>
Jai Alai Frontons						
Dania Jai Alai	17,564	83,545	351,645	651	2,800	456,205
Florida Jai Alai, Inc.	25,668	108,533	462,711	891	6,160	603,963
Ft. Pierce Jai Alai	1,532	42,251	135,110	354	2,600	181,847
Miami Jai Alai	37,455	204,123	724,354	999	5,920	972,851
Ocala Jai Alai	1,054	13,713	39,595	49	400	54,811
Summer Jai Alai	35,241	186,342	686,916	929	5,920	915,348
Summersport Enterprises, Ltd.	9,189	63,596	253,533	443	1,920	328,681
Total Jai Alai Frontons	<u>127,703</u>	<u>702,103</u>	<u>2,653,864</u>	<u>4,316</u>	<u>25,720</u>	<u>3,513,706</u>
Thoroughbred Racing Associations						
Calder Race Course, Inc.	104,294	1,571,515	6,597,168	62,577	8,000	8,343,554
Gulfstream Park Racing Association, Inc.	121,831	1,062,910	4,855,016	45,687	6,100	6,091,544
Tropical Park, Inc.	104,373	1,595,761	6,578,902	62,624	8,200	8,349,860
Total Thoroughbred Tracks	<u>330,498</u>	<u>4,230,186</u>	<u>18,031,086</u>	<u>170,888</u>	<u>22,300</u>	<u>22,784,958</u>
Harness Racing Associations						
Pompano Park Racing	17,929	396,091	1,369,008	4,042	5,800	1,792,870
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$1,853,899</u>	<u>\$8,094,781</u>	<u>\$35,849,388</u>	<u>\$179,246</u>	<u>\$242,760</u>	<u>\$46,220,074</u>

(1) Net of Tax on Attendance

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

Fiscal Year 1999/2000	<u>Tax on Handle</u>	<u>Breaks</u>	<u>Minimum Required Payment From Handle</u>	<u>Tax on Attendance</u>	<u>Total Minimum Required Payment to Charity</u>
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$106,536		\$106,536	\$2,237	\$108,773
Bayard Raceways, Inc.	82,883		82,883	800	83,683
Bet Miami Greyhounds, Inc.	114,567		114,567	698	115,265
Daytona Beach Kennel Club	63,034		63,034	1,164	64,198
Investment Corp. of Palm Beach	150,626		150,626	2,378	153,004
Investment Corp. of South Florida (Hollywood Greyhound)	138,006		138,006	1,324	139,330
Jacksonville Kennel Club, Inc.	96,886		96,886	902	97,788
Jefferson County Kennel Club	24,544		24,544	445	24,989
Orange Park Kennel Club, Inc.	69,059		69,059	606	69,665
St. Petersburg Kennel Club, Inc.	210,306		210,306	1,012	211,318
Sanford-Orlando Kennel Club, Inc.	25,995		25,995	271	26,266
Sarasota Kennel Club, Inc.	23,674		23,674	348	24,022
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	42,625		42,625	74	42,699
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	90,633		90,633	1,002	91,635
Sports Palace, Inc. (Melbourne Greyhound)	26,370		26,370	469	26,839
Washington County Kennel Club, Inc.	20,968		20,968	431	21,399
West Flagler Associates, Ltd.	91,057		91,057	292	91,349
Total Greyhound Tracks	<u>1,377,769</u>	<u>0</u>	<u>1,377,769</u>	<u>14,453</u>	<u>1,392,222</u>
Jai Alai Frontons					
Dania Jai Alai	17,564		17,564	608	18,172
Florida Jai Alai, Inc.	25,668		25,668	616	26,284
Ft. Pierce Jai Alai	1,532		1,532	395	1,927
Miami Jai Alai	37,455		37,455	637	38,092
Ocala Jai Alai	1,054		1,054	75	1,129
Summer Jai Alai	35,241		35,241	555	35,796
Summersport Enterprises, Ltd.	9,189		9,189	408	9,597
Total Jai Alai Frontons	<u>127,703</u>	<u>0</u>	<u>127,703</u>	<u>3,294</u>	<u>130,997</u>
Thoroughbred Racing Associations					
Calder Race Course, Inc.	104,294		104,294	4,176	108,470
Gulfstream Park Racing Association, Inc.	121,831		121,831	4,035	125,866
Tropical Park, Inc.	104,373		104,373	2,795	107,168
Total Thoroughbred Tracks	<u>330,498</u>	<u>0</u>	<u>330,498</u>	<u>11,006</u>	<u>341,504</u>
Harness Racing Associations					
Pompano Park Racing	17,929		17,929	297	18,226
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$1,853,899</u>	<u>\$0</u>	<u>\$1,853,899</u>	<u>\$29,050</u>	<u>\$1,882,949</u>

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

Fiscal Year 1999/2000	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purses	Total Track/Fronton Revenues From P/M Handle
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$206,741	\$3,541			\$210,282
Bayard Raceways, Inc.	154,413	2,466			156,879
Bet Miami Greyhounds, Inc.	218,664	3,530			222,194
Daytona Beach Kennel Club	147,299	2,069			149,368
Investment Corp. of Palm Beach	292,583	4,747			297,330
Investment Corp. of South Florida (Hollywood Greyhound)	271,806	4,618			276,424
Jacksonville Kennel Club, Inc.	183,401	2,378			185,779
Jefferson County Kennel Club	58,710	555			59,265
Orange Park Kennel Club, Inc.	127,026	1,852			128,878
St. Petersburg Kennel Club, Inc.	426,539	7,194			433,733
Sanford-Orlando Kennel Club, Inc.	46,134	880			47,014
Sarasota Kennel Club, Inc.	41,876	959			42,835
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	102,413	1,187			103,600
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	165,397	4,599			169,996
Sports Palace, Inc. (Melbourne Greyhound)	59,181	1,050			60,231
Washington County Kennel Club, Inc.	49,802	581			50,383
West Flagler Associates, Ltd.	169,585	2,625			172,210
Total Greyhound Tracks	<u>2,721,570</u>	<u>44,831</u>	<u>0</u>	<u>0</u>	<u>2,766,401</u>
Jai Alai Frontons					
Dania Jai Alai	82,894	651			83,545
Florida Jai Alai, Inc.	107,642	891			108,533
Ft. Pierce Jai Alai	41,897	354			42,251
Miami Jai Alai	203,124	999			204,123
Ocala Jai Alai	13,664	49			13,713
Summer Jai Alai	185,413	929			186,342
Summersport Enterprises, Ltd.	63,152	444			63,596
Total Jai Alai Frontons	<u>697,786</u>	<u>4,317</u>	<u>0</u>	<u>0</u>	<u>702,103</u>
Thoroughbred Racing Associations					
Calder Race Course, Inc.	1,188,022	42,009	22,117	319,367	1,571,515
Gulfstream Park Racing Association, Inc.	561,840	32,192	31,455	437,423	1,062,910
Tropical Park, Inc.	1,106,535	41,593	29,331	418,302	1,595,761
Total Thoroughbred Tracks	<u>2,856,397</u>	<u>115,794</u>	<u>82,903</u>	<u>1,175,092</u>	<u>4,230,186</u>
Harness Racing Associations					
Pompano Park Racing	318,179	8,752	0	69,160	396,091
TOTAL FOR ALL TRACKS AND FRONTONS	<u><u>\$6,593,932</u></u>	<u><u>\$173,694</u></u>	<u><u>\$82,903</u></u>	<u><u>\$1,244,252</u></u>	<u><u>\$8,094,781</u></u>

COMPONENTS OF HANDLE FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

Fiscal Year 1999/2000	Minimum Required Payment	Total Track/ Fronton Revenues	Public Pool	Collection For Awards Program	Total Pari-Mutuel Handle
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$174,880	\$411,963	\$1,876,534		\$2,463,377
Bayard Raceways, Inc.	199,594	446,388	2,126,826		2,772,808
Bet Miami Greyhounds, Inc.	72,947	184,960	853,575		1,111,482
Investment Corp. of Palm Beach	116,775	242,084	1,177,650		1,536,509
Investment Corp. of South Florida (Hollywood Greyhound)	82,794	204,922	925,588		1,213,304
Jacksonville Kennel Club, Inc.	168,760	375,500	1,799,990		2,344,250
Orange Park Kennel Club, Inc.	170,926	385,088	1,840,377		2,396,391
St. Petersburg Kennel Club, Inc.	219,804	512,957	2,295,658		3,028,419
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	3,184	8,638	30,068		41,890
West Flagler Associates, Ltd.	88,705	226,588	1,038,269		1,353,562
Total Greyhound Tracks	<u>1,298,369</u>	<u>2,999,088</u>	<u>13,964,535</u>	<u>0</u>	<u>18,261,992</u>
Jai Alai Frontons					
Dania Jai Alai	6,983	43,407	169,788		220,178
Miami Jai Alai	59,767	157,423	636,577		853,767
Summer Jai Alai	61,057	156,139	654,847		872,043
Summersport Enterprises, Ltd.	5,555	34,649	135,292		175,496
Total Jai Alai Frontons	<u>133,362</u>	<u>391,618</u>	<u>1,596,504</u>	<u>0</u>	<u>2,121,484</u>
Thoroughbred Racing Associations					
Calder Race Course, Inc.	216,921	1,770,153	7,838,483	74,249	9,899,806
Gulfstream Park Racing Association, Inc.	67,366	400,425	1,847,052	17,493	2,332,336
Tropical Park, Inc.	160,611	1,303,497	5,701,285	54,147	7,219,540
Total Thoroughbred Tracks	<u>444,898</u>	<u>3,474,075</u>	<u>15,386,820</u>	<u>145,889</u>	<u>19,451,682</u>
Harness Racing Associations					
Pompano Park Racing	29,566	210,392	823,752	10,745	1,074,455
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$1,906,195</u>	<u>\$7,075,173</u>	<u>\$31,771,611</u>	<u>\$156,634</u>	<u>\$40,909,613</u>

MINIMUM REQUIRED PAYMENT FOR CHARITY/SCHOLARSHIP PERFORMANCES - INTERTRACK

Fiscal Year 1999/2000	Tax on Handle	Breaks	Minimum Required Payment From Handle	Total Minimum Required Payment to Charity
Greyhound Racing Associations				
Associated Outdoor Clubs, Inc.	\$174,880		\$174,880	\$174,880
Bayard Raceways, Inc.	199,594		199,594	199,594
Bet Miami Greyhounds, Inc.	72,947		72,947	72,947
Investment Corp. of Palm Beach	116,775		116,775	116,775
Investment Corp. of South Florida (Hollywood Greyhound)	82,794		82,794	82,794
Jacksonville Kennel Club, Inc.	168,760		168,760	168,760
Orange Park Kennel Club, Inc.	170,926		170,926	170,926
St. Petersburg Kennel Club, Inc.	219,804		219,804	219,804
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	3,184		3,184	3,184
West Flagler Associates, Ltd.	88,705		88,705	88,705
Total Greyhound Tracks	<u>1,298,369</u>	<u>0</u>	<u>1,298,369</u>	<u>1,298,369</u>
Jai Alai Frontons				
Dania Jai Alai	6,983		6,983	6,983
Miami Jai Alai	59,767		59,767	59,767
Summer Jai Alai	61,057		61,057	61,057
Summersport Enterprises, Ltd.	5,555		5,555	5,555
Total Jai Alai Frontons	<u>133,362</u>	<u>0</u>	<u>133,362</u>	<u>133,362</u>
Thoroughbred Racing Associations				
Calder Race Course, Inc.	216,921		216,921	216,921
Gulfstream Park Racing Association, Inc.	67,366		67,366	67,366
Tropical Park, Inc.	160,611		160,611	160,611
Total Thoroughbred Tracks	<u>444,898</u>	<u>0</u>	<u>444,898</u>	<u>444,898</u>
Harness Racing Associations				
Pompano Park Racing	29,566	0	29,566	29,566
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$1,906,195</u>	<u>\$0</u>	<u>\$1,906,195</u>	<u>\$1,906,195</u>

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

Fiscal Year 1999/2000	Track/Fronton Commissions	Breaks	Players/ Owners' Awards	Withheld For Purses	Total Track/Fronton Revenues From P/M Handle
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	\$407,363	\$4,600			\$411,963
Bayard Raceways, Inc.	441,346	5,042			446,388
Bet Miami Greyhounds, Inc.	182,491	2,469			184,960
Investment Corp. of Palm Beach	239,354	2,730			242,084
Investment Corp. of South Florida (Hollywood Greyhound)	202,022	2,900			204,922
Jacksonville Kennel Club, Inc.	371,373	4,127			375,500
Orange Park Kennel Club, Inc.	381,187	3,901			385,088
St. Petersburg Kennel Club, Inc.	508,420	4,537			512,957
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	8,545	93			8,638
West Flagler Associates, Ltd.	223,760	2,828			226,588
Total Greyhound Tracks	<u>2,965,861</u>	<u>33,227</u>	<u>0</u>	<u>0</u>	<u>2,999,088</u>
Jai Alai Frontons					
Dania Jai Alai	43,126	281			43,407
Miami Jai Alai	156,433	990			157,423
Summer Jai Alai	155,159	980			156,139
Summersport Enterprises, Ltd.	34,492	157			34,649
Total Jai Alai Frontons	<u>389,210</u>	<u>2,408</u>	<u>0</u>	<u>0</u>	<u>391,618</u>
Thoroughbred Racing Associations					
Calder Race Course, Inc.	1,579,634	48,699		141,820	1,770,153
Gulfstream Park Racing Association, Inc.	311,504	11,403		77,518	400,425
Tropical Park, Inc.	1,120,265	34,651		148,581	1,303,497
Total Thoroughbred Tracks	<u>3,011,403</u>	<u>94,753</u>	<u>0</u>	<u>367,919</u>	<u>3,474,075</u>
Harness Racing Associations					
Pompano Park Racing	178,929	4,670	0	26,793	210,392
TOTAL FOR ALL TRACKS AND FRONTONS	<u>\$6,545,403</u>	<u>\$135,058</u>	<u>\$0</u>	<u>\$394,712</u>	<u>\$7,075,173</u>

TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 1999/2000

	REGULAR				CHARITY/SCHOLARSHIP				Total Handle Wagered In Florida
	ON-TRACK		INTERTRACK		ON-TRACK		INTERTRACK		
	Live	Simulcast	ITW	ITWS	Live	Simulcast	ITW	ITWS	
Greyhound Racing Associations									
Associated Outdoor Clubs, Inc.	\$22,736,214	\$1,895	\$46,087,081	\$0	\$1,401,793	\$0	\$2,463,377	\$0	\$72,690,360
Bayard Raceways, Inc.	8,036,571	7,848	20,766,291	8,444	1,046,343	44,225	2,392,410	380,398	32,682,530
Bet Miami Greyhounds, Inc.	10,826,066	6,950,052	11,058,972	7,246,638	1,025,127	482,332	619,283	492,199	38,700,669
Daytona Beach Kennel Club	21,622,826				829,392				22,452,218
Investment Corp. of Palm Beach	57,702,310	13,861	62,674,954	5,592	1,981,918		1,536,509		123,915,144
Investment Corp. of South Florida (Hollywood Greyhound)	18,366,974	9,090,805	14,116,838	7,218,606	1,388,066	427,808	818,241	395,063	51,822,401
Jacksonville Kennel Club, Inc.	12,326,093	41,192	26,510,967	365,976	1,269,167	5,651	2,342,432	1,818	42,863,296
Jefferson County Kennel Club	6,635,625				322,943				6,958,568
Orange Park Kennel Club, Inc.	13,311,297		35,889,826		908,665		2,396,391		52,506,179
Pensacola Greyhound Track, Inc.	9,651,747								9,651,747
St. Petersburg Kennel Club, Inc.	39,049,803	6,106	49,206,507	9,513	2,767,184		3,028,419		94,067,532
Sanford-Orlando Kennel Club, Inc.	11,786,106				342,043				12,128,149
Sarasota Kennel Club, Inc.	11,495,608				311,504				11,807,112
Seminole Greyhound Park, Inc. (Seminole Racing, Inc.)	6,291,802		701,211		560,850		41,890		7,595,753
Southwest Florida Enterprises, Inc. (Bonita-Ft. Myers)	29,302,132				1,192,545				30,494,677
Sports Palace, Inc. (Melbourne Greyhound)	3,169,902				346,967				3,516,869
Washington County Kennel Club, Inc.	6,633,103				275,900				6,909,003
West Flagler Associates, Ltd.	12,003,117	7,147,144	16,542,776	10,614,116	769,630	428,487	834,942	518,620	48,858,832
Total Greyhound Tracks	300,947,296	23,258,903	283,555,423	25,468,885	16,740,037	1,388,503	16,473,894	1,788,098	669,621,039
Jai Alai Frontons									
Dania Jai Alai	16,949,679	607,455	11,534,455	1,346,168	456,205		220,178		31,114,140
Florida Jai Alai, Inc.	14,387,576	468,510		1,344,838	603,963				16,804,887
Ft. Pierce Jai Alai	2,845,780				181,847				3,027,627
Miami Jai Alai	15,580,842		14,266,460		972,851		853,767		31,673,920
Ocala Jai Alai	1,134,389				54,811				1,189,200
Summer Jai Alai	15,206,865		14,900,682		915,348		872,043		31,894,938
Summersport Enterprises, Ltd.	8,037,912	294,858	5,271,076	538,945	326,953	1,728	173,625	1,871	14,646,968
Total Jai Alai Frontons	74,143,043	1,370,823	45,972,673	3,229,951	3,511,978	1,728	2,119,613	1,871	130,351,680
Thoroughbred Racing Associations									
Calder Race Course, Inc.	46,840,671	76,919,038	35,464,106	130,159,958	3,294,997	5,048,557	2,315,436	7,584,370	307,627,133
Gulfstream Park Racing Association, Inc.	112,312,729	41,000,215	27,422,689	30,105,350	4,609,391	1,482,153	1,265,592	1,066,744	219,264,863
Hialeah, Inc.	21,687,100	35,109,137	11,562,605	34,597,579					102,956,421
Tampa Bay Downs, Inc.	24,447,123	19,297,119	15,583,828	38,920,364					98,248,434
Tropical Park, Inc.	19,632,970	21,956,402	14,438,062	35,187,067	4,307,066	4,042,794	2,425,811	4,793,729	106,783,901
Total Thoroughbred Tracks	224,920,593	194,281,911	104,471,290	268,970,318	12,211,454	10,573,504	6,006,839	13,444,843	834,880,752
Harness Racing Associations									
Pompano Park Racing	20,357,374	35,889,857	10,163,935	39,226,985	864,496	928,374	419,831	654,624	108,505,476
TOTAL FOR ALL TRACKS AND FRONTONS	\$620,368,306	\$254,801,494	\$444,163,321	\$336,896,139	\$33,327,965	\$12,892,109	\$25,020,177	\$15,889,436	\$1,743,358,947

**DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL ACTIVITIES
FISCAL YEAR 1999/2000**

State Revenue From Regular Performances	
Tax on Attendance	\$ 512,927
Daily License Fees	6,707,720
Tax on Handle	17,964,711
Total State Revenue From Regular Performances	<u>25,185,358</u>
State Revenue From Intertrack Performances	
Tax on Handle	30,477,824
State Revenue From Charity Performances	
Daily License Fees	242,760
Total State Revenue From Pari-Mutuel Performances	55,905,942
Other State Revenue	
Occupational Licenses	710,855
Fingerprint Fees	262,995
Escheated Tickets From Greyhound and Jai Alai	2,299,062
State Board of Regents - Racing Scholarship Funds	29,393
Racing Research Trust Fund - Fines	38,045
Miscellaneous Revenue	448
Miscellaneous Fines	12,750
Surcharge	18,330
Total Other State Revenue	<u>3,371,878</u>
Quarter Horse Promotional Trust Fund Revenue	
Breaks - Regular and Charity Performances	4,322
1% of Regular Handle - Arabians	8,717
Total Quarter Horse Promotional Trust Fund Revenue	<u>13,039</u>
Cardrooms	
Table Fees	101,500
Gross Receipts	374,321
Occupational Licenses	18,450
Total Cardroom Revenue	<u>494,271</u>
Total Revenue Generated	<u>\$ 59,785,130</u>

COLLECTIONS FOR PROMOTIONAL TRUST FUNDS AND BREEDERS' ASSOCIATIONS

Fiscal Year 1999/2000	.75% of Handle	1% Quarter Horse P/M Handle	Breaks	Escheated P/M Tickets	1% ITW Handle	Other Remittances	Total Collected
Collections were as follows:							
FLORIDA THOROUGHBRED BREEDERS' ASSOCIATION							
Calder Race Course, Inc.	\$ 2,307,204	\$	\$	\$	\$	\$ 240,978	\$ 2,548,182
Gulfstream Park Racing Association, Inc.	1,644,486					653,535	2,298,021
Hialeah, Inc.	772,173					107,492	879,665
Tampa Bay Downs, Inc.	730,326					115,874	846,200
Tropical Park, Inc.	800,880					152,647	953,527
Total	<u>6,255,069</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,270,526</u>	<u>7,525,595</u>
FLORIDA STANDARDBRED BREEDERS' AND OWNERS' ASSOCIATION							
Pompano Park Associates, Ltd.	<u>0</u>	<u>0</u>	<u>101,523</u>	<u>96,980</u>	<u>504,654</u>	<u>177,679</u>	<u>880,836</u>
DEPARTMENT OF AGRICULTURE: ARABIAN RACING PROMOTION FUND							
Tampa Bay Downs - Arabians	<u>0</u>	<u>8,717</u>	<u>4,322</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,039</u>
TOTAL COLLECTIONS	<u>\$ 6,255,069</u>	<u>\$ 8,717</u>	<u>\$ 105,845</u>	<u>\$ 96,980</u>	<u>\$ 504,654</u>	<u>\$ 1,448,205</u>	<u>\$ 8,419,470</u>

Note 1) Collections as reported by trust funds and breeders' associations.

Note 2) The amounts listed include \$398,309 due and not paid from Hialeah, Inc.

PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

<i>Fiscal Year</i>	<i>Number of Racing Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>State Revenue as a Percent of Handle</i>	<i>Total State Revenue</i>
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

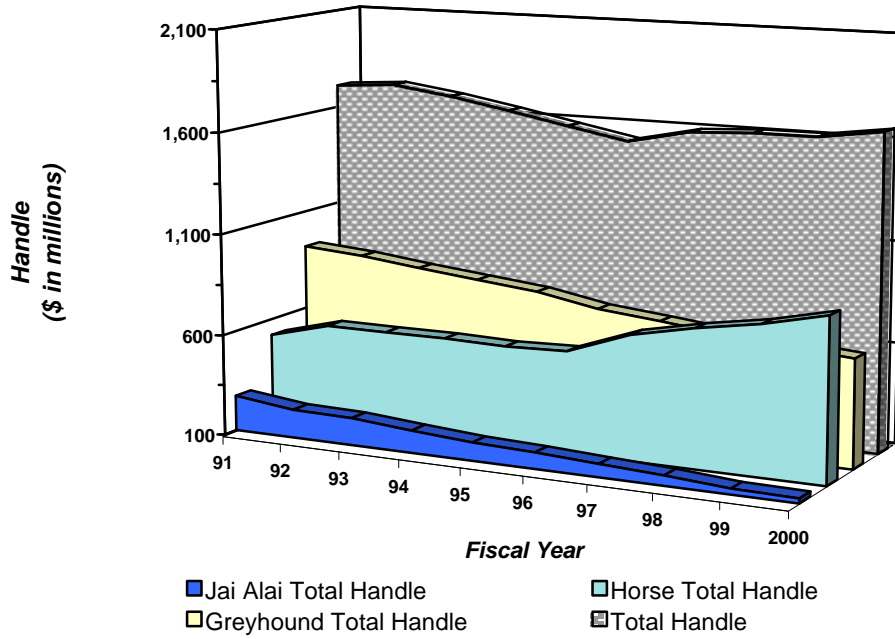
PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

<i>Fiscal Year</i>	<i>Number of Racing Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>State Revenue as a Percent of Handle</i>	<i>Total State Revenue</i>
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
1983/84	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
1987/88	4,963	16,708,292	2,006,768,749	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
1996/97	4,773	8,579,944	1,592,442,941	4.80%	76,335,094
1997/98	4,969	7,679,823	1,609,182,244	4.44%	71,475,527
1998/99	4,604	3,621,059	1,611,699,224	3.90%	62,934,837
1999/00	4,557	3,437,073	1,656,229,260	3.61%	59,785,130
	<u>182,666</u>	<u>603,214,561</u>	<u>\$55,786,689,199</u>	<u>6.45%</u>	<u>\$3,598,055,454</u>

Note: Due to the revision of Section 550.0951(2)(b), F.S., which no longer requires tax on free admission, this chart only reflects paid admissions beginning in Fiscal Year 1998/1999.

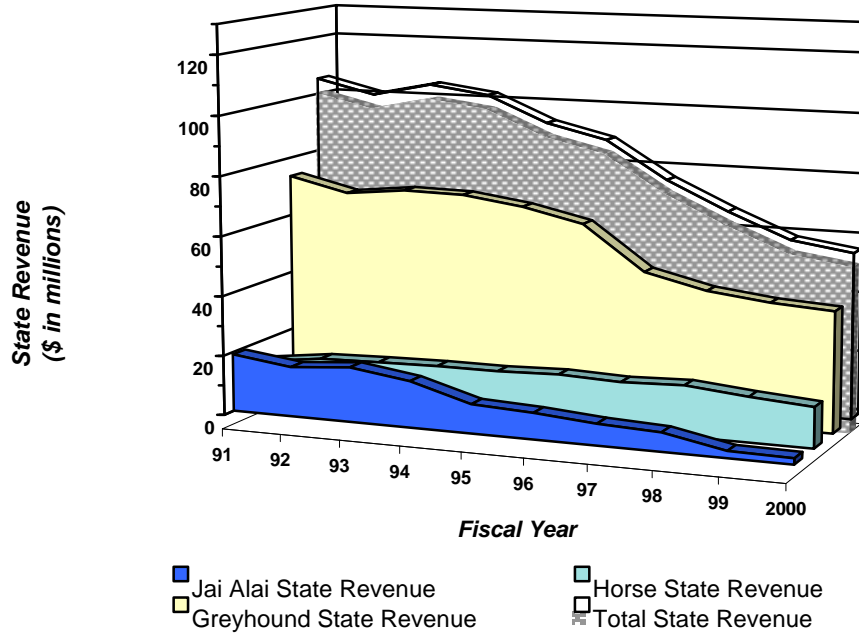
Pari-Mutuel Handle from Performances

Fiscal Years 1990/91-1999/2000



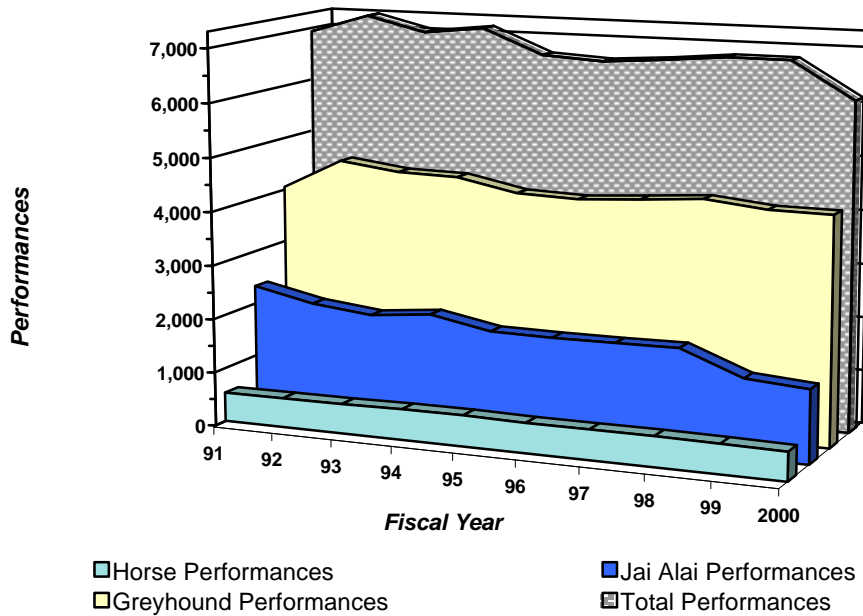
State Tax Revenue from Performances

Fiscal Years 1990/91-1999/2000



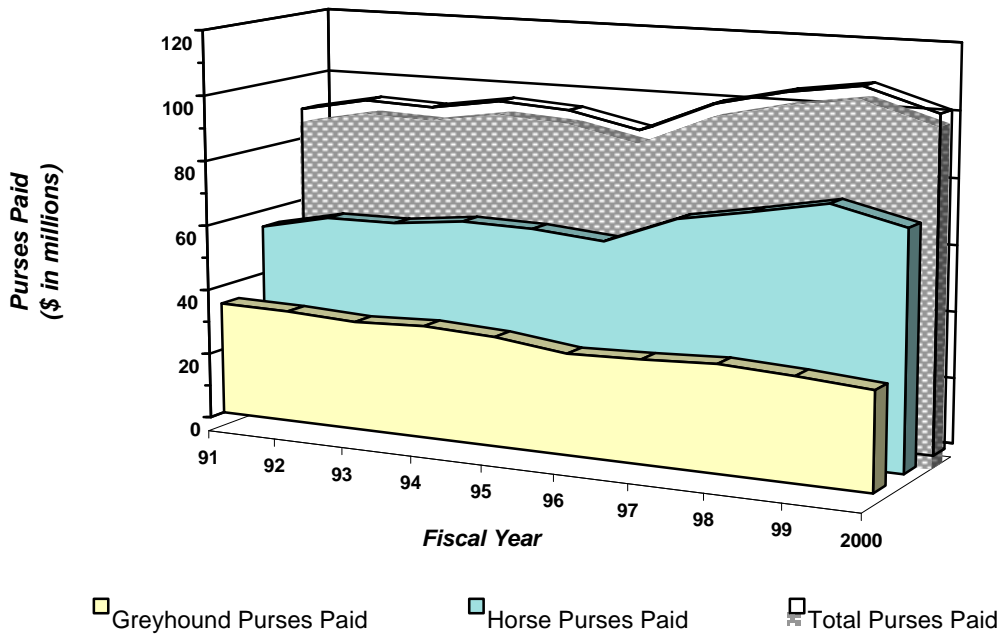
Number of Pari-Mutuel Performances

Fiscal Years 1990/91-1999/2000



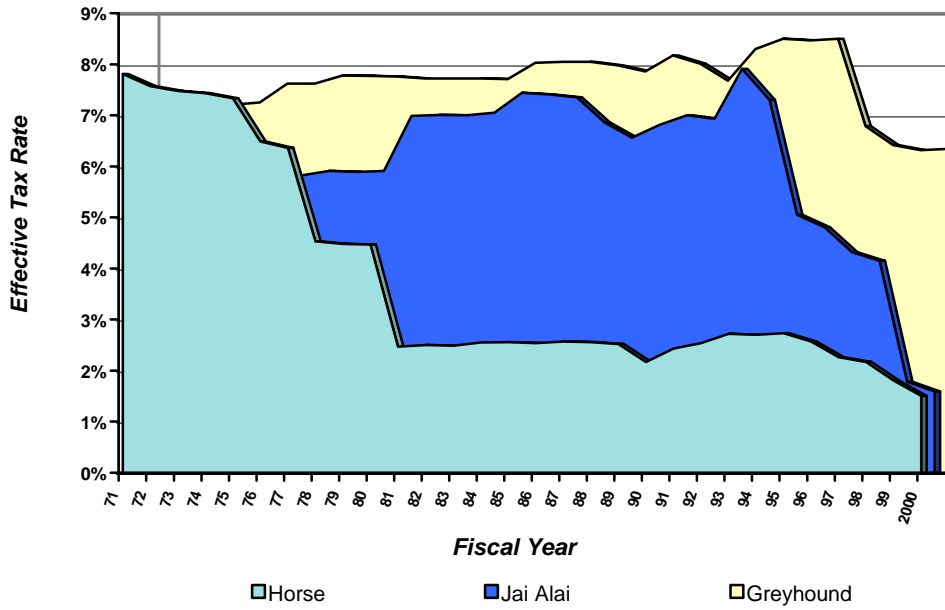
Purses Paid

Fiscal Years 1990/91-1999/2000



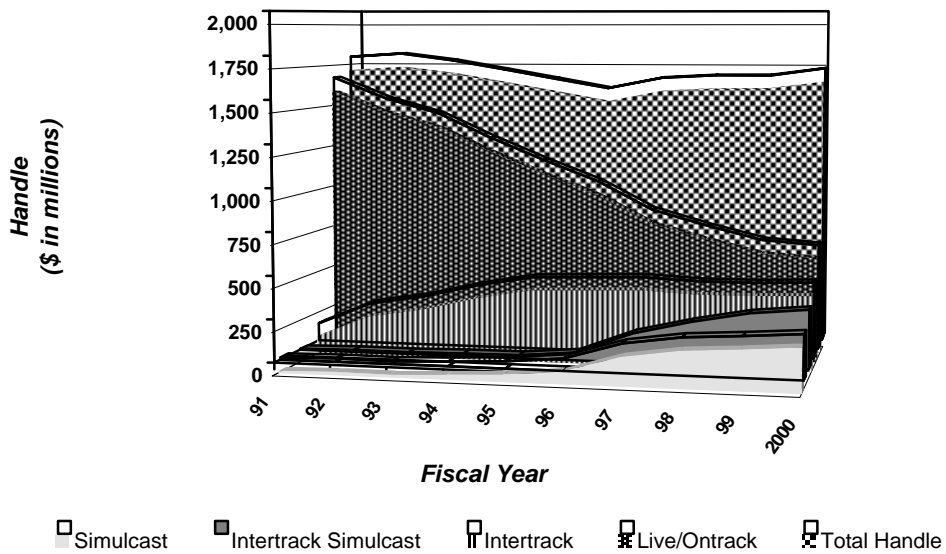
Total Tax as a Percentage of Handle

ALL INDUSTRIES
Fiscal Years 1970/71-1999/2000



Total Pari-Mutuel Handle

ALL PERMITHOLDERS
Fiscal Years 1990/91-1999/2000



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, institutions of higher learning, community colleges, the Historic Preservation Trust Fund, or the Racing Scholarship Trust Fund. Recipient charities selected by the permitholder are approved by the division in accordance with the basic requirements for charitable organizations established by Florida law. The amount contributed to charitable organizations is determined by calculating the taxes that would have been due to the state had it been a regular performance. A minimum of \$3,789,144 was paid to charitable organizations in Fiscal Year 1999/2000.

MINIMUM REQUIRED PAYMENTS TO CHARITABLE ORGANIZATIONS					
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	4,055,341
Total					\$ 41,896,092

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, more than \$16 million has been contributed to this fund since the program began fifty-one years ago.

RACING SCHOLARSHIP TRUST FUND					
1950	\$ 165,830	1963	\$ 393,641	1976	\$ 740,842
1951	247,261	1964	399,898	1977	541,271
1952	239,148	1965	474,937	1978	543,991
1953	232,907	1966	462,441	1979	560,099
1954	280,507	1967	419,500	1980	663,573
1955	279,228	1968	541,389	1981	550,438
1956	299,071	1969	447,133	1982	393,987
1957	349,514	1970	495,388	1983	289,929
1958	366,482	1971	619,539	1984	172,776
1959	293,902	1972	717,037	1985	165,962
1960	364,819	1973	733,735	1986	149,711
1961	316,021	1974	949,802	1987	118,694
1962	408,652	1975	835,386	1988	89,732
Total					\$ 16,806,290

ABANDONED WINNING TICKETS

Abandoned pari-mutuel tickets are winning tickets that have not been cashed for a period of one year. The value of greyhound and jai alai abandoned tickets that were sold on-track escheat to the state. These funds are deposited into the State School Fund for the support and maintenance of Florida's public schools. This fiscal year, \$2,299,062 was collected in abandoned winning tickets for the State School Fund. The chart below shows yearly receipts since 1957, when the division began collecting these funds.

ABANDONED WINNING TICKETS					
1957	\$ 3,992	1968	\$ 448,161	1979	\$ 2,011,456
1958	204,449	1969	513,254	1980	1,881,069
1959	240,545	1970	590,891	1981	1,884,234
1960	311,045	1971	666,405	1982	2,095,480
1961	403,904	1972	706,391	1983	2,537,583
1962	273,273	1973	943,268	1984	2,644,804
1963	265,046	1974	1,136,606	1985	3,082,639
1964	292,194	1975	1,288,318	1986	3,178,266
1965	320,530	1976	1,429,361	1987	3,322,123
1966	425,130	1977	1,449,016	1988	3,160,635
1967	381,857	1978	1,582,011	1989	3,727,551
Total					\$ 74,047,885

ABANDONED WINNING TICKETS

(Continued)

In harness and quarter horse racing, abandoned winning 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.

ABANDONED WINNING TICKETS BY ASSOCIATION

Greyhound Permitholders

Associated Outdoor Clubs, Inc.	\$ 103,338
Bayard Raceways, Inc.	35,518
Bet-Miami Greyhounds	100,613
Daytona Beach Kennel Club, Inc.	156,088
Investment Corp. of Palm Beach	248,634
Investment Corp. of South Florida	191,443
Jacksonville Kennel Club, Inc.	62,225
Jefferson County Kennel Club, Inc.	42,111
Orange Park Kennel Club, Inc.	71,499
Pensacola Greyhound Track, Inc.	78,284
St. Petersburg Kennel Club, Inc.	173,043
Sanford-Orlando Kennel Club, Inc.	64,773
Sarasota Kennel Club, Inc.	70,690
Seminole Greyhound Park, Inc.	47,198
Southwest Florida Enterprises, Inc.	194,395
Sports Palace, Inc.	52,766
Washington County Kennel Club, Inc.	86,822
West Flagler Associates, Ltd.	59,632
Total For All Greyhound Tracks	\$ 1,839,072

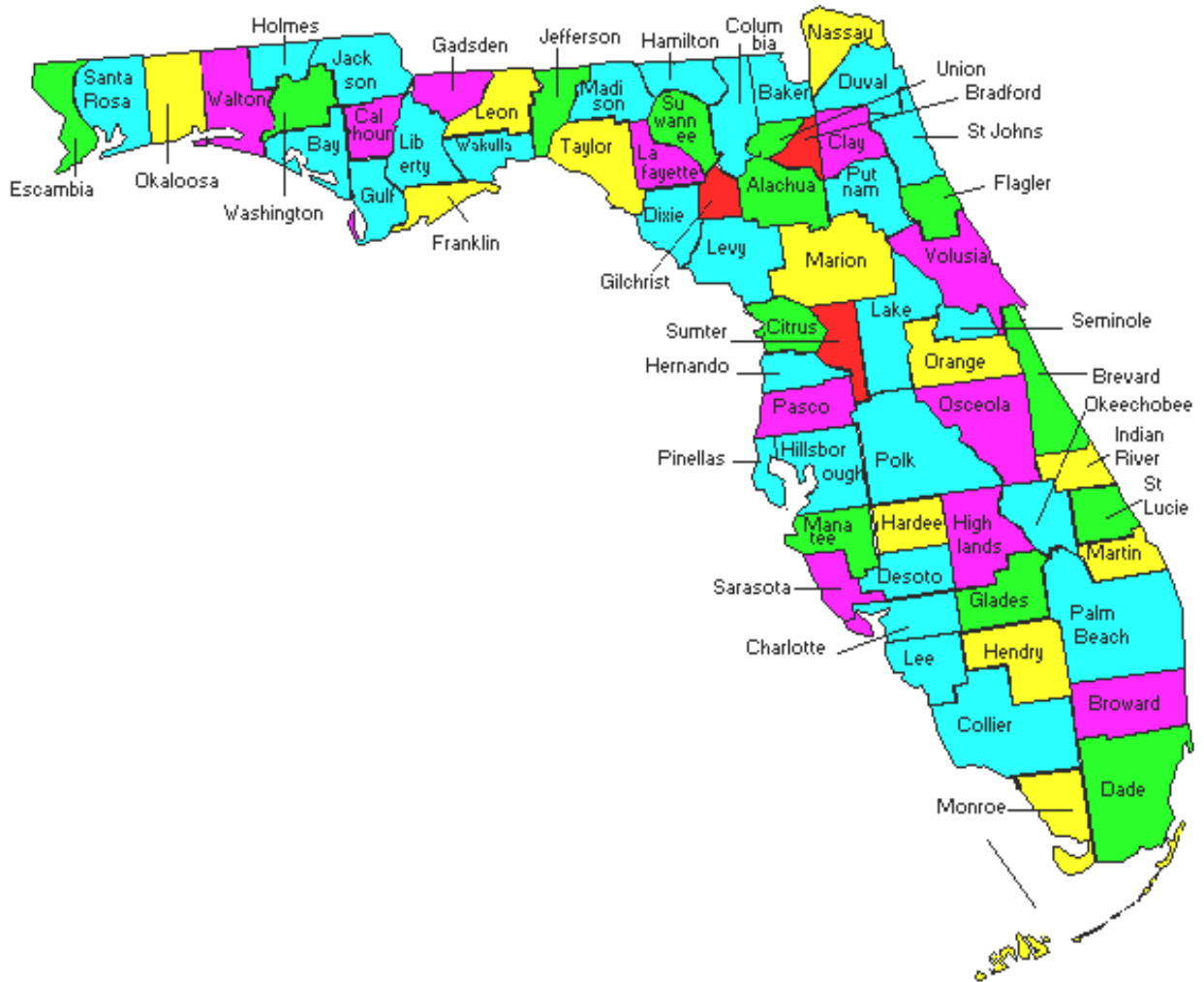
Jai Alai Permitholders

Dania Jai Alai	75,871
Florida Jai Alai	67,735
Fort Pierce Jai Alai	22,841
Miami Jai Alai	52,954
Ocala Jai Alai	15,554
Summer Jai Alai	85,088
Summersport Enterprises, Ltd.	24,139
Tampa Jai Alai	115,808
Total For All Jai Alai Frontons	\$ 459,990

Total For All Tracks and Frontons

\$ 2,299,062

REVENUE BY COUNTY



**REVENUE COLLECTED BY GEOGRAPHICAL LOCATION
FOR FISCAL YEAR 1999/2000**

County	<i>Paid Attendance</i>	<i>On-Track Handle</i>	<i>ITW Handle</i>	<i>State Revenues From Performances</i>
Brevard	25,675	\$3,169,902	\$0	\$201,481
Broward	752,024	262,907,858	146,945,047	8,321,675
Clay	80,654	13,311,297	35,889,826	3,202,825
Dade	553,824	289,859,404	336,039,021	12,813,342
Duval	84,154	12,367,285	26,876,943	2,209,150
Escambia	22,170	9,651,747	0	314,343
Hillsborough	268,600	66,482,351	100,591,273	5,858,092
Jefferson	70,533	6,635,625	0	358,704
Lee	113,028	29,302,132	0	1,828,054
Marion	22,249	1,134,389	0	40,720
Palm Beach	551,123	57,716,171	62,680,546	8,830,626
Pinellas	167,583	39,055,909	49,216,020	6,200,934
St. Johns	51,539	8,044,419	20,774,735	1,702,726
St. Lucie	31,260	2,845,780	0	67,874
Sarasota	115,899	11,495,608	0	507,383
Seminole	220,689	32,933,994	2,046,049	1,627,956
Volusia	266,032	21,622,826	0	1,314,088
Washington	40,037	6,633,103	0	263,209
Total	<u>3,437,073</u>	<u>\$875,169,800</u>	<u>\$781,059,460</u>	<u>\$55,663,182</u>

ACTIVE PARI-MUTUEL PERMITS BY COUNTY

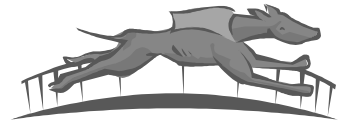
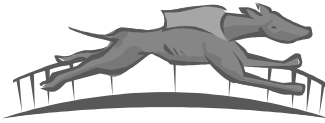
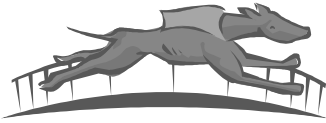
County	<i>Greyhound</i>	<i>Jai Alai</i>	<i>Thoroughbred</i>	<i>Harness</i>
Brevard	1	0	0	0
Broward	1	2	1	1
Clay	1	0	0	0
Dade	2	2	3	0
Duval	1	0	0	0
Escambia	1	0	0	0
Hillsborough	1	0	1	0
Jefferson	1	0	0	0
Lee	1	0	0	0
Marion	0	1	0	0
Palm Beach	1	0	0	0
Pinellas	1	0	0	0
St. Johns	1	0	0	0
St. Lucie	0	1	0	0
Sarasota	1	0	0	0
Seminole	2	1	0	0
Volusia	1	0	0	0
Washington	1	0	0	0
Total	<u>18</u>	<u>7</u>	<u>5</u>	<u>1</u>

COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

Fiscal Year 1999/2000	<i>County/ Municipality</i>	<i>Gross Receipts</i>	<i>Gross Receipts Tax</i>	<i>Table Fees</i>	<i>Total Taxes and Fees</i>
Greyhound Racing Associations					
Associated Outdoor Clubs, Inc.	Hillsborough	\$175,590	\$17,559	\$4,500	\$22,059
Bet Miami @ Investment Corp. of South Florida	Hallandale (Broward)	13,379	1,338	5,500	6,838
Bet Miami @ West Flagler Associates, Ltd.	Dade	25,763	2,576	0	2,576
Daytona Beach Kennel Club	Volusia	683,709	68,371	8,500	76,871
Investment Corp. of Palm Beach	Palm Beach	889,473	88,947	14,500	103,447
Investment Corp. of South Florida	Hallandale	43,405	4,340	5,500	9,840
Southwest Florida Enterprises, Inc.	Lee	431,999	43,200	8,000	51,200
St. Petersburg Kennel Club, Inc.	Pinellas	480,836	48,084	12,000	60,084
Washington County Kennel Club, Inc.	Washington	153,921	15,392	5,500	20,892
West Flagler Associates, Ltd.	Dade	73,581	7,358	5,500	12,858
Total Greyhound Tracks		\$2,971,655	\$297,165	\$69,500	\$366,665
Jai Alai Frontons					
Dania Jai Alai	Broward	\$90,403	\$9,040	\$4,500	\$13,540
Miami Jai Alai	Dade	212,519	21,252	9,000	30,252
Summer Jai Alai	Dade	198,867	19,887	8,500	28,387
Summersport Enterprises	Broward	61,127	6,113	4,500	10,613
Total Jai Alai Frontons		\$562,915	\$56,292	\$26,500	\$82,792
Harness Racing Associations					
Pompano Park Racing	Broward	\$208,642	\$20,864	\$5,500	\$26,364
TOTAL FOR ALL TRACKS AND FRONTONS		\$3,743,212	\$374,321	\$101,500	\$475,821

**REVENUES AND
OTHER DATA
BY ASSOCIATION**





GREYHOUND RACING

Florida remains the leader in greyhound racing in the United States with 17 of the 50 tracks located in the state. These 17 tracks are located in all areas throughout Florida, and accounted for a total of 4,239 performances during this past fiscal year.

During Fiscal Year 1999/2000, handle wagered at live greyhound performances decreased by 9 percent. However, intertrack handle wagered on broadcasts of live Florida greyhound performances increased by 4 percent. Simulcast and intertrack simulcast handle wagered on broadcasts of performances from outside the state decreased by 14 percent and 5 percent respectively. The net effect on total handle resulted in a 3 percent decline for the Florida greyhound industry.

Corresponding with the decline in total handle was the decline of tax revenue to the state. Total tax to the state during Fiscal Year 1999/2000 declined by 3 percent from the prior year. Nevertheless, the greyhound industry accounted for approximately 72 percent of Florida's total revenue from pari-mutuel performances.

Total paid attendance decreased by 7 percent from the prior year. Please note, the division only reports paid attendance and does not include free admissions or complimentary passes in its data.

Greyhound permitholders reported paying \$30,576,635 in purses during Fiscal Year 1999/2000. Greyhound permitholders conducted numerous stakes races during the past year, which were recorded in detail on the individual permitholder pages of this section.

Total Number of Performances	4,239	Total Number of Racing Days	3,058
Total Admission Tax	\$252,598	Total Paid Attendance	2,021,771
Total Average Attendance	8,206	Total Purses Paid	\$30,576,633

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$228,331,230	\$56,757,115	\$15,858,951	-10%	\$300,947,296	-9%
Simulcast	17,910,460	3,403,546	1,944,897	-13%	23,258,903	-14%
Intertrack	216,522,444	46,514,516	20,518,463	5%	283,555,423	4%
Intertrack Simulcast	19,571,010	4,293,642	1,604,233	-4%	25,468,885	-5%
	\$482,335,144	\$110,968,819	\$39,926,544	-3%	\$633,230,507	-3%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Associated Outdoor Clubs, Inc.

d/b/a Tampa Greyhound

Greyhound Track - Hillsborough County - Tampa, Florida

Meet Period July 1, 1999 to December 30, 1999

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

Mailing Address

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

Street Address

8300 Nebraska Avenue
Tampa, Florida 33604

Racing Results

Performances	220
Racing Days	149
Paid Attendance	169,114
Total Admission Tax	\$29,276
Average Attendance	769
Purses Paid	\$2,928,783

Major Stakes Races

Tampa Distance Championship	\$75,000
Tampa Speed Classic	\$50,000
Tampa Derby	\$50,000
Tampa Juvenile Stakes	\$20,000

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$17,408,725	\$4,622,279	\$705,210	-7%	\$22,736,214	-5%
Simulcast	1,533	138	224	-50%	1,895	-30%
Intertrack	35,111,064	7,704,620	3,271,397	1%	46,087,081	0%
Intertrack Simulcast	-	-	-	-100%	-	-100%
	\$52,521,322	\$12,327,037	\$3,976,831	-1%	\$68,825,190	-2%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Bayard Raceways, Inc.	193	0	\$ 915,514
Bet Miami Greyhounds	94	0	651,034
Daytona Beach Kennel Club	214	0	1,546,283
Ft. Pierce Jai Alai	190	0	641,558
Investment Corp. of Palm Beach	191	0	3,069,315
Investment Corp. of South Florida	179	0	1,126,903
Jacksonville Kennel Club	169	0	2,820,366
Jefferson County Kennel Club	159	0	1,496,800
Ocala Jai Alai	192	0	917,565
Orange Park Kennel Club	169	0	2,464,124
St. Petersburg Kennel Club	220	0	14,451,967
Sanford-Orlando Kennel Club	67	0	1,285,402
Sarasota Kennel Club	220	0	6,308,655
Seminole Racing, Inc.	150	0	2,354,244
Sports Palace, Inc.	180	0	651,000
Tampa Bay Downs, Inc.	219	0	2,974,224
Washington County Kennel Club	144	0	1,545,278
West Flagler Kennel Club	158	0	866,849
	<u>3,108</u>	<u>0</u>	<u>\$46,087,081</u>

Bayard Raceways, Inc.

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

Greyhound Track - St. Johns County - Jacksonville, Florida

Meet Period August 8, 1999 to September 6, 1999 - @ Jacksonville Kennel Club, Inc.

September 8, 1999 to November 13, 1999 - @ Orange Park Kennel Club, Inc.

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

Mailing Address

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

Street Address

6322 Racetrack Road
Jacksonville, Florida 32259

Racing Results

Performances 101
Racing Days 78
Paid Attendance 51,539
Total Admission Tax \$5,154
Average Attendance 510
Purses Paid \$1,139,138

Major Stakes Races

Senior Stakes \$15,000
Jacksonville Juvenile \$15,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$6,178,944	\$1,644,225	\$213,402	7%	\$8,036,571	6%
Simulcast	6,188	823	837	-43%	7,848	-38%
Intertrack	15,946,727	3,336,801	1,482,763	8%	20,766,291	8%
Intertrack Simulcast	6,648	1,226	570	-65%	8,444	-65%
	\$22,138,507	\$4,983,075	\$1,697,572	8%	\$28,819,154	7%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	100	1	\$ 1,901,408
Bayard Raceways, Inc.	101	3	1,785,454
Bet-Miami Greyhounds	26	0	106,705
Bonita Ft. Myers Kennel Club	55	0	346,892
Daytona Beach Kennel Club	100	0	872,571
Ft. Pierce Jai Alai	99	0	481,384
Investment Corp. of Palm Beach	98	0	2,194,108
Investment Corp. of South Florida	51	0	329,011
Jacksonville Kennel Club	70	2	3,218,142
Jefferson County Kennel Club	73	0	703,686
Ocala Jai Alai	101	0	730,665
Orange Park Kennel Club	31	1	968,079
Pensacola Greyhound Track, Inc.	60	0	1,144,994
St. Petersburg Kennel Club	100	0	2,388,794
Sanford-Orlando Kennel Club	10	0	176,019
Sarasota Kennel Club	96	0	1,362,696
Seminole Racing, Inc.	89	1	1,150,486
Sports Palace, Inc.	96	1	486,589
Tampa Bay Downs, Inc.	14	0	75,740
Washington County Kennel Club	29	0	227,870
West Flagler Kennel Club	26	0	123,442
	<u>1,415</u>	<u>9</u>	<u>\$20,774,735</u>

Bet Miami Greyhounds

Greyhound Track - Broward/Dade County - Miami, Florida

Meet Period September 1, 1999 to October 18, 1999 - @ West Flagler Greyhound

December 1, 1999 to December 31, 1999 - @ Inv. Corp. of S. Florida (Hollywood)

May 1, 2000 to May 31, 2000 - @ Inv. Corp. of S. Florida (Hollywood)

West Flagler Greyhound
Telephone: (305) 649-3000
Fax: (305) 631-4525

Investment Corporation of S. Florida
Telephone: (954) 924-3200
Fax: (954) 457-4229

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

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

Street Address
401 N. W. 38th Court
Miami, Florida 32126

Street Address
831 N. Federal Highway
Hallandale, Florida 33009

Racing Results

Performances 132
Racing Days 92
Paid Attendance 40,718
Total Admission Tax \$7,054
Average Attendance 308
Purses Paid \$1,383,755

Major Stakes Races

Columbus Day Marathon \$5,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$8,271,052	\$2,140,578	\$414,436	-40%	\$10,826,066	-23%
Simulcast	5,356,857	1,012,991	580,204	-14%	6,950,052	-15%
Intertrack	8,447,044	1,840,510	771,418	-8%	11,058,972	-10%
Intertrack Simulcast	5,573,863	1,217,503	455,272	-4%	7,246,638	-5%
	\$27,648,816	\$6,211,582	\$2,221,330	-17%	\$36,081,728	-15%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	112	0	\$ 797,653
Bayard Raceways, Inc.	100	0	424,845
Bonita Ft. Myers Kennel Club	127	147	2,464,335
Daytona Beach Kennel Club	112	0	631,206
Ft. Pierce Jai Alai	71	0	198,750
Investment Corp. of Palm Beach	65	0	754,162
Investment Corp. of South Florida	61	88	5,375,010
Jacksonville Kennel Club	33	0	323,666
Ocala Jai Alai	69	0	176,521
Orange Park Kennel Club	33	0	233,045
St. Petersburg Kennel Club	112	0	981,283
Seminole Racing, Inc.	87	0	567,986
Sports Palace, Inc.	68	0	278,532
Tampa Bay Downs, Inc.	29	0	190,100
West Flagler Kennel Club	69	115	4,908,516
	<u>1,148</u>	<u>350</u>	<u>\$18,305,610</u>

Daytona Beach Kennel Club, Inc.

Greyhound Track - Volusia County - Daytona Beach, Florida

Meet Period July 1, 1999 to June 30, 2000

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

Mailing Address

P.O. Box 11470
Daytona Beach, Florida 32120

Street Address

2201 West International Speedway
Daytona Beach, Florida 32114

Racing Results

Performances	449
Racing Days	300
Paid Attendance	266,032
Total Admission Tax	\$31,924
Average Attendance	592
Purses Paid	\$1,914,064

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$15,763,400	\$4,577,261	\$1,282,165	-6%	\$21,622,826	-8%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$15,763,400	\$4,577,261	\$1,282,165	-6%	\$21,622,826	-8%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Investment Corporation of Palm Beach

d/b/a Palm Beach Kennel Club
Greyhound Track - Palm Beach County - West Palm Beach, Florida
Meet Period July 1, 1999 to June 30, 2000

Telephone: (561) 683-2222 • **Fax:** (561) 471-9114

Mailing Address

1111 North Congress Avenue
 West Palm Beach, Florida 33409-6317

Street Address

1111 North Congress Avenue
 West Palm Beach, Florida 33409-6317

Racing Results

Performances 451
 Racing Days 304
 Paid Attendance 551,123
 Total Admission Tax \$60,095
 Average Attendance 1,222
 Purses Paid \$4,188,375

Major Stakes Races

James Paul 3-8th Mile Derby \$25,000
 He's My Man Royal Palm Classic \$25,000
 Arthur Rooney - St. Patrick's Invitational \$25,000
 Bob Balfe/Molyneux Cup Puppy Stakes \$20,000
 Dick Andrews Futurity \$20,000
 Labor Day Puppy Stakes \$20,000
 Bud Light Iron Dog Triathlon \$5,000

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$44,226,042	\$9,471,252	\$4,005,016	-7%	\$57,702,310	-7%
Simulcast	11,036	1,032	1,793	531%	13,861	416%
Intertrack	47,957,830	9,953,828	4,763,296	15%	62,674,954	15%
Intertrack Simulcast	4,449	718	425	100%	5,592	100%
	<u>\$92,199,357</u>	<u>\$19,426,830</u>	<u>\$8,770,530</u>	<u>4%</u>	<u>\$120,396,717</u>	<u>4%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	450	0	\$ 6,453,977
Bayard Raceways, Inc.	449	0	4,255,672
Bet-Miami Greyhounds	77	0	742,793
Daytona Beach Kennel Club	443	0	3,376,272
Ft. Pierce Jai Alai	448	0	4,399,018
Investment Corp. of South Florida	251	0	2,643,412
Jacksonville Kennel Club	350	0	7,016,418
Ocala Jai Alai	450	0	2,390,954
Orange Park Kennel Club	350	0	5,405,481
St. Petersburg Kennel Club	448	2	10,161,266
Sanford-Orlando Kennel Club	195	0	2,416,487
Sarasota Kennel Club	397	0	5,858,408
Seminole Racing, Inc.	229	0	2,482,477
Sports Palace, Inc.	396	0	2,515,351
Tampa Bay Downs, Inc.	104	0	933,439
West Flagler Kennel Club	290	0	1,629,121
	<u>5,327</u>	<u>2</u>	<u>\$62,680,546</u>

Investment Corporation of South Florida

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

Meet Period January 1, 2000 to April 30, 2000

Telephone: (954) 924-3200 • Fax: (954) 457-4229

Mailing Address

P.O. Box 2007
Hollywood, Florida 33022

Street Address

831 North Federal Highway
Hallandale, Florida 33009

Racing Results

Performances	145
Racing Days	99
Paid Attendance	118,520
Total Admission Tax	\$18,572
Average Attendance	817
Purses Paid	\$2,007,324

Major Stakes Races

World Classic	\$75,000
Hollywoodian	\$30,000
Futurity	\$15,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$13,983,264	\$3,386,107	\$997,603	-25%	\$18,366,974	-20%
Simulcast	6,995,869	1,346,035	748,901	-15%	9,090,805	-16%
Intertrack	10,718,883	2,399,954	998,001	-3%	14,116,838	-5%
Intertrack Simulcast	5,541,219	1,218,813	458,574	-9%	7,218,606	-9%
	<u>\$37,239,235</u>	<u>\$8,350,909</u>	<u>\$3,203,079</u>	<u>-14%</u>	<u>\$48,793,223</u>	<u>-14%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	127	0	\$ 1,174,554
Bayard Raceways, Inc.	108	0	471,609
Bonita/Ft. Myers Kennel Club	143	194	3,340,770
Daytona Beach Kennel Club	125	0	758,829
Ft. Pierce Jai Alai	81	0	251,315
Investment Corp. of Palm Beach	111	0	1,399,297
Jacksonville Kennel Club	76	0	736,599
Ocala Jai Alai	81	0	179,533
Orange Park Kennel Club	76	0	571,703
St. Petersburg Kennel Club	125	0	1,374,078
Sports Palace, Inc.	67	0	359,369
Tampa Bay Downs, Inc.	35	0	410,369
West Flagler Kennel Club	145	232	10,307,419
	<u>1,300</u>	<u>426</u>	<u>\$21,335,444</u>

Jacksonville Kennel Club, Inc.

Greyhound Track - Duval County - Jacksonville, Florida

Meet Period July 1, 1999 to August 7, 1999

April 14, 2000 to June 30, 2000

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

Mailing Address

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

Street Address

1440 McDuff Avenue
Jacksonville, Florida 32205

Racing Results

Performances	127
Racing Days	96
Paid Attendance	84,154
Total Admission Tax	\$8,415
Average Attendance	663
Purses Paid	\$1,561,550

Major Stakes Races

Mayor's Cup	\$25,000
Duval Silver Cup	\$12,500

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$9,418,167	\$2,650,027	\$257,899	-52%	\$12,326,093	-16%
Simulcast	31,345	6,216	3,631	-20%	41,192	-21%
Intertrack	20,237,863	4,361,268	1,911,836	-6%	26,510,967	-7%
Intertrack Simulcast	278,414	60,193	27,369	142%	365,976	129%
	\$29,965,789	\$7,077,704	\$2,200,735	-15%	\$39,244,228	-9%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	127	1	\$ 1,963,569
Bayard Raceways, Inc.	127	1	2,345,255
Bet-Miami Greyhounds	36	1	345,331
Bonita/Ft. Myers Kennel Club	92	1	702,544
Daytona Beach Kennel Club	125	1	1,155,111
Ft. Pierce Jai Alai	125	1	579,028
Investment Corp. of Palm Beach	127	1	2,884,822
Investment Corp. of South Florida	71	0	579,458
Jefferson County Kennel Club	93	1	999,135
Ocala Jai Alai	126	1	937,360
Orange Park Kennel Club	127	1	4,119,917
Pensacola Kennel Club	85	1	1,608,324
St. Petersburg Kennel Club	127	1	3,304,293
Sanford-Orlando Kennel Club	21	0	341,599
Sarasota Kennel Club	112	1	1,774,501
Seminole Racing, Inc.	103	1	1,335,340
Sports Palace, Inc.	127	1	629,233
Tampa Bay Downs, Inc.	95	1	505,753
Washington County Kennel Club	28	1	265,134
West Flagler Kennel Club	109	1	501,236
	<u>1,983</u>	<u>18</u>	<u>\$26,876,943</u>

Jefferson County Kennel Club, Inc.

Greyhound Track - Jefferson County - Monticello, Florida

Meet Period July 1, 1999 to December 18, 1999

January 7, 2000 to June 30, 2000

Telephone: (850) 997-2561 • Fax: (805) 997-3871

Mailing Address

P.O. Box 400
Monticello, Florida 32345

Street Address

U.S. Highway 19 North, 3 Miles
Monticello, Florida 32344

Racing Results

Performances	337
Racing Days	292
Paid Attendance	70,533
Total Admission Tax	\$8,464
Average Attendance	209
Purses Paid	\$852,875

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$4,700,259	\$1,585,126	\$350,240	-10%	\$6,635,625	-9%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$4,700,259	\$1,585,126	\$350,240	-10%	\$6,635,625	-9%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Orange Park Kennel Club, Inc.

Greyhound Track - Clay County - Jacksonville, Florida

Meet Period November 14, 1999 to April 11, 2000

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

Mailing Address

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

Street Address

455 Park Avenue
Orange Park, Florida 32073

Racing Results

Performances	159
Racing Days	122
Paid Attendance	80,654
Total Admission Tax	\$8,065
Average Attendance	507
Purses Paid	\$1,958,620

Major Stakes Races

Orange Park Puppy Stakes	\$30,000
Orange Park Derby	\$25,000
Clay County Classic	\$12,500

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$10,231,808	\$2,443,448	\$636,041	-1%	\$13,311,297	-1%
Simulcast	-	-	-	0%	-	0%
Intertrack	27,563,893	5,767,214	2,558,719	5%	35,889,826	4%
Intertrack Simulcast	-	-	-	0%	-	0%
	<u>\$37,795,701</u>	<u>\$8,210,662</u>	<u>\$3,194,760</u>	4%	<u>\$49,201,123</u>	3%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	158	0	\$ 2,717,674
Bayard Raceways, Inc.	159	0	2,862,392
Bet-Miami Greyhounds	23	0	185,150
Bonita/Ft. Myers Kennel Club	84	0	570,659
Daytona Beach Kennel Club	155	0	1,229,277
Ft. Pierce Jai Alai	157	0	807,911
Investment Corp. of Palm Beach	157	0	3,708,995
Investment Corp. of South Florida	125	0	1,038,595
Jacksonville Kennel Club	159	0	7,694,350
Jefferson County Kennel Club	101	0	1,045,193
Ocala Jai Alai	157	0	910,550
Pensacola Kennel Club	102	0	2,075,780
St. Petersburg Kennel Club	156	0	4,068,770
Sanford-Orlando Kennel Club	138	0	2,305,313
Sarasota Kennel Club	136	0	1,788,952
Sports Palace, Inc.	128	0	654,136
Tampa Bay Downs, Inc.	131	0	855,429
Washington County Kennel Club	62	0	666,495
West Flagler Kennel Club	147	0	704,205
	<u>2,435</u>	<u>0</u>	<u>\$35,889,826</u>

Pensacola Greyhound Track, Inc.

Greyhound Track - Escambia County - Pensacola, Florida

Meet Period July 1, 1999 to June 30, 2000

Telephone: (850) 455-8595 • Fax: (850) 453-8883

Mailing Address

P.O. Box 12824
Pensacola, Florida 32575-2824

Street Address

951 Dog Track Road
Pensacola, Florida 32506-8236

Racing Results

Performances	297
Racing Days	246
Paid Attendance	22,170
Total Admission Tax	\$5,543
Average Attendance	75
Purses Paid	\$939,896

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$7,150,691	\$2,192,256	\$308,800	-4%	\$9,651,747	-13%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$7,150,691	\$2,192,256	\$308,800	-4%	\$9,651,747	-13%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

St. Petersburg Kennel Club, Inc.

Greyhound Track - Pinellas County - St. Petersburg, Florida

Meet Period December 31, 1999 to June 30, 2000

Telephone: (727) 812-3339 • Fax: (727) 579-4362

Mailing Address

P.O. Box 22099
St. Petersburg, Florida 33742-2099

Street Address

10490 Gandy Boulevard
St. Petersburg, Florida 33702-2395

Racing Results

Performances	222
Racing Days	150
Paid Attendance	167,583
Total Admission Tax	\$16,758
Average Attendance	755
Purses Paid	\$3,708,028

Major Stakes Races

Distance Classic	\$100,000
Sprint Classic	\$85,000
St. Petersburg Derby	\$30,000
Gold Trophy Juvenile Stake	\$20,000
Consolidation Derby	\$10,000
"Matinee Idol" Feature	\$10,000
King and Queen	\$8,000
T.L. Weaver Memorial	\$8,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$29,784,614	\$6,652,524	\$2,612,665	0%	\$39,049,803	-2%
Simulcast	4,656	826	624	-84%	6,106	-87%
Intertrack	37,321,207	8,315,108	3,570,192	9%	49,206,507	9%
Intertrack Simulcast	7,252	1,567	694	-92%	9,513	-91%
	\$67,117,729	\$14,970,025	\$6,184,175	5%	\$88,271,929	4%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	222	1	\$10,595,727
Bayard Raceways, Inc.	196	1	1,271,264
Bet-Miami Greyhounds	39	0	400,192
Daytona Beach Kennel Club	220	0	1,971,880
Ft. Pierce Jai Alai	196	0	871,112
Investment Corp. of Palm Beach	196	1	3,733,477
Investment Corp. of South Florida	183	0	1,970,549
Jacksonville Kennel Club	171	1	3,317,968
Jefferson County Kennel Club	166	0	1,885,038
Ocala Jai Alai	195	0	984,315
Orange Park Kennel Club	171	1	2,877,518
Sanford-Orlando Kennel Club	148	0	3,760,317
Sarasota Kennel Club	222	0	5,600,317
Seminole Racing, Inc.	74	1	1,514,948
Sports Palace, Inc.	222	1	1,037,237
Tampa Bay Downs, Inc.	222	1	4,233,765
Washington County Kennel Club	133	1	1,902,128
West Flagler Kennel Club	222	1	1,288,268
	<u>3,198</u>	<u>10</u>	<u>\$49,216,020</u>

Sanford-Orlando Kennel Club, Inc.

Greyhound Track - Seminole County - Longwood, Florida

Meet Period November 1, 1999 to May 2, 2000

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

Mailing Address

P.O. Box 520280
Longwood, Florida 32752-0280

Street Address

301 Dog Track Road
Longwood, Florida 32750

Racing Results

Performances 230
Racing Days 152
Paid Attendance 90,423
Total Admission Tax \$9,881
Average Attendance 393
Purses Paid \$1,142,369

Major Stakes Races

Central Florida Derby \$16,166
Young Champion Stakes \$2,500
King & Queen Championship \$500

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$9,081,155	\$2,191,335	\$513,616	-26%	\$11,786,106	-17%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$9,081,155	\$2,191,335	\$513,616	-26%	\$11,786,106	-17%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Sarasota Kennel Club, Inc.

Greyhound Track - Sarasota County - Sarasota, Florida

Meet Period December 27, 1999 to April 22, 2000

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

Mailing Address

5400 Bradenton Road
Sarasota, Florida 34234

Street Address

5400 Bradenton Road
Sarasota, Florida 34234

Racing Results

Performances	165
Racing Days	102
Paid Attendance	115,899
Total Admission Tax	\$12,353
Average Attendance	702
Purses Paid	\$846,386

Major Stakes Races

Sarasota Derby	\$10,842
Sarasota Sapling Stakes	\$2,405
King & Queen Championship	\$500

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$8,882,847	\$2,117,731	\$495,030	6%	\$11,495,608	4%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$8,882,847	\$2,117,731	\$495,030	6%	\$11,495,608	4%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Seminole Racing, Inc.

d/b/a Seminole Greyhound Park Greyhound Track - Seminole County - Casselberry, Florida

Meet Period July 1, 1999 to October 30, 1999

May 3, 2000 to June 30, 2000

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

Mailing Address

P.O. Box 11470
Daytona Beach, Florida 32120

Street Address

2000 Seminola Boulevard
Casselberry, Florida 32707

Racing Results

Performances	221
Racing Days	150
Paid Attendance	5,253
Total Admission Tax	\$630
Average Attendance	24
Purses Paid	\$897,288

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$4,516,480	\$1,510,682	\$264,640	-3%	\$6,291,802	-27%
Simulcast	-	-	-	0%	-	0%
Intertrack	503,341	144,578	53,292	-6%	701,211	-6%
Intertrack Simulcast	-	-	-	0%	-	0%
	<u>\$5,019,821</u>	<u>\$1,655,260</u>	<u>\$317,932</u>	<u>-4%</u>	<u>\$6,993,013</u>	<u>-25%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Sports Palace, Inc.	<u>217</u>	<u>0</u>	<u>\$701,211</u>

Southwest Florida Enterprises, Inc.

d/b/a Bonita-Ft. Myers Greyhound Track
 Greyhound Track - Lee County - Bonita Springs, Florida
 Meet Period July 1, 1999 to June 30, 2000

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

Mailing Address

P.O. Box 2567
 Bonita Springs, Florida 33959-2567

Street Address

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

Racing Results

Performances 403
 Racing Days 282
 Paid Attendance 113,028
 Total Admission Tax \$13,877
 Average Attendance 280
 Purses Paid \$2,223,104

Major Stakes Races

Naples/Ft. Myers Derby \$25,000
 Marathon Special \$17,000
 Reindeer Classic \$2,500

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$22,601,208	\$4,886,747	\$1,814,177	-1%	\$29,302,132	0%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$22,601,208	\$4,886,747	\$1,814,177	-1%	\$29,302,132	0%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Sports Palace, Inc.

d/b/a Melbourne Greyhound
Greyhound Track - Brevard County - Melbourne, Florida
Meet Period November 5, 1999 to April 22, 2000

Telephone: (321) 259-9800 • **Fax:** (321) 259-3437

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

Street Address
1100 North Wickham Road
Melbourne, Florida 32935

Racing Results

Performances	184
Racing Days	140
Paid Attendance	25,675
Total Admission Tax	\$3,081
Average Attendance	140
Purses Paid	\$383,145

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$2,272,046	\$699,456	\$198,400	4%	\$3,169,902	-27%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$2,272,046	\$699,456	\$198,400	4%	\$3,169,902	-27%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Washington County Kennel Club, Inc.

d/b/a Ebro Greyhound Track Greyhound Track - Washington County - Ebro, Florida

Meet Period July 1, 1999 to October 30, 1999

January 15, 2000 to June 30, 2000

Telephone: (850) 234-3943 • Fax: (850) 535-4442

Mailing Address

6558 Dog Track Road
Ebro, Florida 32437

Street Address

6558 Dog Track Road
Ebro, Florida 32437

Racing Results

Performances	212
Racing Days	174
Paid Attendance	40,037
Total Admission Tax	\$10,009
Average Attendance	189
Purses Paid	\$662,002

Major Stakes Races

Mega Morris Juvenile	\$15,000
Ebro Derby	\$13,000
Future Champion	\$1,000
Coors Silver Bullet Sprint	\$1,000
Rosebud Marathon	\$1,000

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$4,623,804	\$1,756,099	\$253,200	-34%	\$6,633,103	-16%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$4,623,804	\$1,756,099	\$253,200	-34%	\$6,633,103	-16%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

West Flagler Associates, Ltd.

d/b/a Flagler Greyhound Track Greyhound Track - Dade County - Miami, Florida

Meet Period July 1, 1999 to August 31, 1999

October 19, 1999 to November 30, 1999

June 1, 2000 to June 30, 2000

Telephone: (305) 649-3000 • Fax: (305) 631-4525

Mailing Address

P.O. Box 350940
Miami, Florida 33135-0940

Street Address

401 N. W. 38th Court
Miami, Florida 33126

Racing Results

Performances	184
Racing Days	130
Paid Attendance	9,316
Total Admission Tax	\$3,447
Average Attendance	51
Purses Paid	\$1,839,931

Major Stakes Races

Flagler Super Marathon	\$65,000
Hecht Marathon	\$20,000
Firecracker 550	\$10,000
Flagler Derby	\$10,000
Hot Box Championship	\$5,000
Flagler Future Stars	\$2,000

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$9,236,724	\$2,229,982	\$536,411	-24%	\$12,003,117	-16%
Simulcast	5,502,976	1,035,485	608,683	-7%	7,147,144	-8%
Intertrack	12,714,592	2,690,635	1,137,549	2%	16,542,776	1%
Intertrack Simulcast	8,159,165	1,793,622	661,329	-2%	10,614,116	-3%
	<u>\$35,613,457</u>	<u>\$7,749,724</u>	<u>\$2,943,972</u>	<u>-6%</u>	<u>\$46,307,153</u>	<u>-6%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	165	0	\$ 1,055,804
Bayard Raceways, Inc.	143	0	548,643
Bonita/Ft. Myers Kennel Club	183	188	3,204,946
Daytona Beach Kennel Club	161	0	924,437
Ft. Pierce Jai Alai	93	0	256,528
Investment Corp. of Palm Beach	83	0	961,616
Investment Corp. of South Florida	184	261	16,565,371
Jacksonville Kennel Club	40	0	441,303
Ocala Jai Alai	91	0	258,391
Orange Park Kennel Club	40	0	231,645
St. Petersburg Kennel Club	156	0	1,252,788
Seminole Racing, Inc.	128	0	968,480
Sports Palace, Inc.	67	0	285,472
Tampa Bay Downs, Inc.	39	0	201,468
	<u>1,573</u>	<u>449</u>	<u>\$27,156,892</u>



JAI ALAI

Florida was the first state in the nation to conduct jai alai performances and is the premier jai alai gaming state. There are currently seven jai alai permitholders operating at five frontons throughout central and south Florida.

During Fiscal Year 1999/2000, handle wagered at live jai alai performances decreased by 9 percent. However, intertrack handle wagered on broadcasts of live Florida jai alai performances increased by 6 percent. Simulcast and intertrack simulcast handle wagered on broadcasts of performances from outside the state increased by 13 percent and 37 percent respectively. The net effect on total handle resulted in a 3 percent decline for the Florida jai alai industry.

Corresponding with the decline in total handle was the decline of tax revenue to the state. Total tax to the state during Fiscal Year 1999/2000 declined by 13 percent from the prior year. The jai alai industry accounted for approximately 4 percent of Florida's total revenue from pari-mutuel performances.

Total paid attendance decreased by 12 percent from the prior year. Please note the division only reports paid attendance and does not include free admissions or complimentary passes in its data.

Total Number of Performances	1,351	Total Number of Playing Days	965
Total Admission Tax	\$24,109	Total Paid Attendance	548,362
Total Average Attendance	2,713	Total Players Compensation	\$8,554,191

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$56,161,032	\$16,560,707	\$1,421,304	-18%	\$74,143,043	-9%
Simulcast	1,057,336	219,571	93,916	4%	1,370,823	13%
Intertrack	34,716,344	10,876,397	379,932	0%	45,972,673	6%
Intertrack Simulcast	2,487,217	674,693	68,041	-7%	3,229,951	37%
	\$94,421,929	\$28,331,368	\$1,963,193	-13%	\$124,716,490	-3%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Dania Jai Alai

Division of the Aragon Group, Inc.

Jai Alai Fronton - Broward County - Dania, Florida

Meet Period November 14, 1999 to June 30, 2000

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

Mailing Address

P.O. Box 96
Dania, Florida 33004

Street Address

301 East Dania Beach Boulevard
Dania, Florida 33004

Racing Results

Performances	256
Playing Days	197
Paid Attendance	170,397
Total Admission Tax	\$0
Average Attendance	666
Players Compensation	\$1,618,752

Tournaments

Florida Tournament of Champions	\$150,000
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Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$13,055,444	\$3,758,355	\$135,880	0%	\$16,949,679	-10%
Simulcast	468,531	100,424	38,500	45%	607,455	33%
Intertrack	8,880,428	2,654,027	-	0%	11,534,455	5%
Intertrack Simulcast	1,038,622	307,546	-	0%	1,346,168	84%
	<u>\$23,443,025</u>	<u>\$6,820,352</u>	<u>\$174,380</u>	<u>8%</u>	<u>\$30,437,757</u>	<u>-2%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	98	0	\$ 438,979
Bayard Raceways, Inc.	133	0	128,503
Daytona Beach Kennel Club	249	0	511,979
Florida Jai Alai	253	110	1,846,832
Ft. Pierce Jai Alai	64	37	257,836
Investment Corp. of Palm Beach	220	2	1,340,088
Jacksonville Kennel Club	186	0	375,415
Jefferson County Kennel Club	173	0	288,533
Miami Jai Alai	186	47	1,273,587
Ocala Jai Alai	32	37	167,377
Orange Park Kennel Club	185	0	320,622
Pompano Park Racing	253	39	3,726,595
St. Petersburg Kennel Club	99	2	442,315
Sports Palace, Inc.	251	0	844,639
Summer Jai Alai	69	32	613,823
Tampa Bay Downs, Inc.	97	0	241,715
Washington County Kennel Club	51	0	61,785
	<u>2,599</u>	<u>306</u>	<u>\$12,880,623</u>

Florida Jai Alai, Inc.

Jai Alai Fronton - Seminole County - Fern Park, Florida

Meet Period July 1, 1999 to May 29, 2000

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

Mailing Address

P.O. Box 300107
Fern Park, Florida 32730

Street Address

6405 S. Highway 17-92
Fern Park, Florida 32730

Racing Results

Performances 321
Playing Days 234
Paid Attendance 125,013
Total Admission Tax \$9,933
Average Attendance 389
Players Compensation \$1,429,631

Tournaments

Florida Tournament of Champions \$150,000

Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$11,014,932	\$2,701,918	\$670,726	-28%	\$14,387,576	-24%
Simulcast	361,380	69,934	37,196	-17%	468,510	-4%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	1,032,290	244,507	68,041	-5%	1,344,838	21%
	\$12,408,602	\$3,016,359	\$775,963	-26%	\$16,200,924	-21%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Dania Jai Alai	0	48	\$ 377,627
Ft. Pierce Jai Alai	0	44	148,149
Ocala Jai Alai	0	43	167,644
Miami Jai Alai	0	22	98,194
Summer Jai Alai	0	13	55,297
Summersport Jai Alai	0	38	280,201
Pompano Park Racing	0	32	217,726
	0	240	\$1,344,838

Florida Gaming Corporation

d/b/a Fort Pierce Jai Alai
Jai Alai Fronton - St. Lucie County - Ft. Pierce, Florida
 Meet Period January 1, 2000 to April 29, 2000

Telephone: (561) 464-7500 • Fax: (561) 464-0099

Mailing Address

1750 South Kings Highway
 Ft. Pierce, Florida 34945

Street Address

1750 South Kings Highway
 Ft. Pierce, Florida 34945

Racing Results

Performances	97
Playing Days	67
Paid Attendance	31,260
Total Admission Tax	\$3,751
Average Attendance	322
Players Compensation	\$675,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$2,118,757	\$662,900	\$64,123	4%	\$2,845,780	-8%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$2,118,757	\$662,900	\$64,123	4%	\$2,845,780	-8%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Florida Gaming Corporation

d/b/a Miami Jai Alai
Jai Alai Fronton - Dade County - Miami, Florida
Meet Period November 1, 1999 to April 30, 2000

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

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

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

Racing Results

Performances 219
 Playing Days 150
 Paid Attendance 61,800
 Total Admission Tax \$8,080
 Average Attendance 282
 Players Compensation \$1,933,000

Tournaments

Florida Tournament of Champions \$37,500

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$11,595,180	\$3,813,817	\$171,845	47%	\$15,580,842	-2%
Simulcast	-	-	-	0%	-	0%
Intertrack	10,629,650	3,529,803	107,007	100%	14,266,460	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$22,224,830	\$7,343,620	\$278,852	139%	\$29,847,302	-1%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	218	0	\$ 1,469,251
Bayard Raceways, Inc.	219	0	512,884
Dania Jai Alai	202	0	1,422,919
Daytona Beach Kennel Club	212	0	639,395
Florida Jai Alai	219	0	1,503,454
Ft. Pierce Jai Alai	217	0	1,343,414
Investment Corp. of Palm Beach	218	0	1,762,538
Jacksonville Kennel Club	144	0	384,078
Ocala Jai Alai	218	0	1,004,117
Orange Park Kennel Club	144	0	383,111
St. Petersburg Kennel Club	217	0	1,881,172
Sports Palace, Inc.	219	0	905,659
Summersport Enterprises, Ltd.	17	0	116,688
Tampa Bay Downs	216	0	757,805
Washington County Kennel Club	161	0	179,975
	2,841	0	\$14,266,460

Florida Gaming Corporation

d/b/a Ocala Jai Alai

Jai Alai Fronton - Marion County - Ocala, Florida

Meet Period July 1, 1999 to August 28, 1999

June 2, 2000 to June 30, 2000

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

Mailing Address

P.O. Box 548
Orange Park, Florida 32681

Street Address

4601 N. W. Highway 318
Reddick, Florida 32686

Racing Results

Performances	100
Playing Days	63
Paid Attendance	22,249
Total Admission Tax	\$0
Average Attendance	222
Players Compensation	\$349,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$821,844	\$271,825	\$40,720	-47%	\$1,134,389	-38%
Simulcast	-	-	-	0%	-	0%
Intertrack	-	-	-	0%	-	0%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$821,844	\$271,825	\$40,720	-47%	\$1,134,389	-38%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Summer Jai Alai

Jai Alai Fronton - Dade County - Miami, Florida

Meet Period July 1, 1999 to October 31, 1999

May 1, 2000 to June 30, 2000

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

Mailing Address

3500 N.W. 37th Avenue
Miami, Florida 33142

Street Address

3500 N.W. 37th Avenue
Miami, Florida 33142

Racing Results

Performances	225
Playing Days	153
Paid Attendance	66,021
Total Admission Tax	\$2,345
Average Attendance	293
Players Compensation	\$1,680,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$11,357,412	\$3,584,452	\$265,001	-19%	\$15,206,865	4%
Simulcast	-	-	-	0%	-	0%
Intertrack	11,140,805	3,486,952	272,925	-27%	14,900,682	11%
Intertrack Simulcast	-	-	-	0%	-	0%
	\$22,498,217	\$7,071,404	\$537,926	-24%	\$30,107,547	7%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	225	0	\$ 1,554,527
Bayard Raceways, Inc.	222	0	489,138
Dania Jai Alai	78	0	554,669
Daytona Beach Kennel Club	219	0	614,279
Florida Jai Alai	223	0	1,774,722
Ft. Pierce Jai Alai	221	0	1,636,986
Investment Corp. of Palm Beach	224	0	1,712,346
Jacksonville Kennel Club	145	0	457,957
Jefferson County Kennel Club	9	0	10,029
Ocala Jai Alai	223	0	1,076,680
Orange Park Kennel Club	145	0	286,849
Pompano Park Racing	15	0	120,284
St. Petersburg Kennel Club	225	0	1,934,855
Sports Palace, Inc.	224	0	839,010
Summersport Enterprises, Ltd.	147	0	1,078,010
Tampa Bay Downs	225	0	722,175
Washington County Kennel Club	375	0	38,166
	<u>2,807</u>	<u>0</u>	<u>\$14,900,682</u>

Summersport Enterprises Ltd.

Jai Alai Fronton - Broward County - Dania, Florida

Meet Period July 1, 1999 to September 6, 1999

September 24, 1999 to November 13, 1999

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

Mailing Address

P.O. Box 96
Dania, Florida 33004

Street Address

301 East Dania Beach Boulevard
Dania, Florida 33004

Racing Results

Performances	133
Playing Days	101
Paid Attendance	71,622
Total Admission Tax	\$0
Average Attendance	539
Players Compensation	\$868,808

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to State*	%	Total Handle	%
Live	\$6,197,463	\$1,767,440	\$73,009	0%	\$8,037,912	-4%
Simulcast	227,425	49,213	18,220	-5%	294,858	11%
Intertrack	4,065,461	1,205,615	-	-100%	5,271,076	13%
Intertrack Simulcast	416,305	122,640	-	-100%	538,945	4%
	<u>\$10,906,654</u>	<u>\$3,144,908</u>	<u>\$91,229</u>	<u>-7%</u>	<u>\$14,142,791</u>	<u>2%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	50	0	\$ 202,048
Bayard Raceways, Inc.	67	0	63,157
Daytona Beach Kennel Club	129	0	246,174
Florida Jai Alai	133	51	835,177
Ft. Pierce Jai Alai	23	20	103,282
Investment Corp. of Palm Beach	115	0	586,690
Jacksonville Kennel Club	101	0	245,657
Jefferson County Kennel Club	95	0	143,735
Miami Jai Alai	12	7	83,985
Ocala Jai Alai	17	19	78,882
Orange Park Kennel Club	101	0	155,742
Pompano Park Racing	117	16	1,674,876
St. Petersburg Kennel Club	49	0	174,140
Sports Palace, Inc.	133	0	377,502
Summer Jai Alai	120	20	634,650
Tampa Bay Downs	49	0	102,056
Washington County Kennel Club	66	0	102,268
	<u>1,377</u>	<u>133</u>	<u>\$5,810,021</u>



HORSE RACING

Thoroughbred Racing

Florida continues to be a premier thoroughbred racing state with 367 performances conducted by 5 permitholders located throughout central and south Florida.

During Fiscal Year 1999/2000, handle wagered at live thoroughbred performances increased by 9 percent. Intertrack handle wagered on broadcasts of live Florida thoroughbred performances decreased by 1 percent. Simulcast and intertrack simulcast handle wagered on broadcasts of performances from outside the state increased by 13 percent and 12 percent respectively. The net effect on total handle resulted in a 10 percent increase for the Florida thoroughbred industry.

Total tax to the state during Fiscal Year 1999/2000 declined by 12 percent from the prior year. The thoroughbred industry accounted for approximately 20 percent of Florida's total revenue from pari-mutuel performances.

Total paid attendance increased by 6 percent from the prior year. Please note the division only reports paid attendance and does not include free admissions or complimentary passes in its data.

Total Number of Performances	370	Total Number of Racing Days	370
Total Admission Tax	\$232,156	Total Paid Attendance	850,684
Total Average Attendance	11,806	Total Purses Paid	\$71,543,687

Handle Distribution							
Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$176,662,281	\$44,724,772	\$1,511,837	\$2,021,703	-38%	\$224,920,593	9%
Simulcast	154,753,287	35,686,957	1,434,179	2,407,488	5%	194,281,911	13%
Intertrack	80,851,932	21,034,274	755,769	1,829,315	-35%	104,471,290	-1%
ITW/SIM	213,292,270	48,877,927	1,999,137	4,800,984	16%	268,970,318	12%
	\$625,559,770	\$150,323,930	\$5,700,922	\$11,059,490	-12%	\$792,644,112	10%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Purses and Awards**						
Permitholder	Purses	Stakes	Entry and Nomination	Contributions	Total	Owners' Award
Calder Race Course, Inc.	\$18,836,000	\$2,535,000	\$1,651,000	\$200,000	\$23,222,000	1,672,000
Gulfstream Park	16,698,010	4,120,175	998,795	180,550	21,997,530	0
Hialeah, Inc.	6,884,263	1,256,080	415,620	79,450	8,635,413	488,200
Tampa Bay Downs, Inc.	7,606,518	844,787	192,925	182,514	8,826,744	467,660
Tropical Park, Inc.	7,218,000	1,294,000	350,000	0	8,862,000	712,000
	\$57,242,791	\$10,050,042	\$3,608,340	\$642,514	\$71,543,687	3,339,860

**As reported by thoroughbred permitholders

Calder Race Course, Inc.

Thoroughbred Track - Dade County - Miami, Florida

Meet Period July 1, 1999 to November 2, 1999

May 23, 2000 to June 30, 2000

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

Mailing Address

P.O. Box 1808
Miami, Florida 33055-0808

Street Address

21001 N. W. 27th Avenue
Miami, Florida 33056

Racing Results

Performances	115
Racing Days	115
Paid Attendance	170,704
Total Admission Tax	\$40,013
Average Attendance	1,484
Purses Paid	\$23,222,000

Major Stakes Races

My Dear Girl Division FSS	\$400,000
In Reality Division FSS	\$400,000
Miami Mile Breeders' Cup Handicap	\$300,000
Princess Rooney Handicap	\$300,000
Smile Sprint	\$300,000
Carry Back Stakes	\$200,000
Azalea Breeders' Cup Stakes	\$200,000
Calder Breeders' Cup Handicap	\$200,000
Calder Oaks	\$200,000
Calder Derby	\$200,000

Handle Distribution

Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$36,428,950	\$9,357,507	\$351,305	\$702,909	-4%	\$46,840,671	-5%
Simulcast	61,237,398	14,063,759	576,893	1,040,988	3%	76,919,038	3%
Intertrack	27,398,001	6,761,489	265,981	1,038,635	-2%	35,464,106	-2%
ITW/SIM	103,425,302	23,284,576	976,200	2,473,880	13%	130,159,958	10%
	\$228,489,651	\$53,467,331	\$2,170,379	\$5,256,412	5%	\$289,383,773	4%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	115	200	\$ 6,806,236
Bayard Raceways, Inc.	107	174	7,293,093
Bet-Miami Greyhound	0	52	638,533
Bonita/Ft. Myers Kennel Club	115	201	7,329,963
Dania Jai Alai	0	38	499,490
Daytona Beach Kennel Club	113	192	3,756,823
Florida Jai Alai	115	199	19,351,253
Ft. Pierce Jai Alai	115	186	4,703,495
Hialeah, Inc.	115	190	18,541,260
Investment Corp. of Palm Beach	115	199	29,163,891
Investment Corp. of South Florida	0	147	1,981,119
Jacksonville Kennel Club	46	41	886,527
Ocala Breeders'	60	90	3,895,641
Ocala Jai Alai	108	176	4,589,767
Orange Park Kennel Club	46	41	587,416
Pompano Park	0	55	363,495
Pensacola Kennel Club	42	41	967,233
St. Petersburg Kennel Club	115	200	12,637,689
Sanford-Orlando Kennel Club	23	39	516,670
Sarasota Kennel Club	92	139	6,975,105
Seminole Racing, Inc.	112	195	3,405,900
Sports Palace, Inc.	115	200	5,664,576
Summer Jai Alai	0	113	338,695
Summersport Jai Alai	0	120	2,133,822
Tampa Bay Downs, Inc.	115	200	19,517,243
Washington County Kennel Club	67	126	1,502,506
West Flagler Kennel Club	0	114	1,576,623
	<u>1,851</u>	<u>3,668</u>	<u>\$165,624,064</u>

Gulfstream Park Racing Association, Inc.

Thoroughbred Track - Broward County - Hallandale, Florida

Meet Period January 3, 2000 to March 16, 2000

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

Mailing Address

901 South Federal Highway
Hallandale, Florida 33009

Street Address

901 South Federal Highway
Hallandale, Florida 33009

Racing Results

Performances	62
Racing Days	62
Paid Attendance	375,229
Total Admission Tax	\$122,708
Average Attendance	5,244
Purses Paid	\$21,997,530

Major Stakes Races

Florida Derby	\$750,000
Donn Handicap	\$500,000
Gulfstream Park Handicap	\$350,000
Pan American Handicap	\$250,000
Fountain of Youth	\$200,000
Gulfstream Park Breeders' Cup Handicap	\$200,000
Bonnie Miss	\$200,000
Orchid Handicap	\$200,000
Rampart Handicap	\$200,000

Handle Distribution **

Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$89,852,977	\$20,948,473	\$661,633	\$849,646	-55%	\$112,312,729	22%
Simulcast	32,721,363	7,198,947	284,565	795,340	10%	41,000,215	20%
Intertrack	21,780,732	5,267,758	177,048	197,151	-75%	27,422,689	15%
ITW/SIM	23,856,762	5,376,462	207,649	664,477	11%	30,105,350	21%
	\$168,211,834	\$38,791,640	\$1,330,895	\$2,506,614	-37%	\$210,840,983	20%

* Add admission tax to calculate total paid to state

**Includes Breeders' Cup figures

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	3	3	\$ 193,885
Bayard Raceways, Inc.	62	62	2,866,371
Bonita/Ft. Myers Kennel Club	62	73	5,560,233
Dania Jai Alai	0	67	1,127,684
Daytona Beach Kennel Club	57	46	1,625,250
Florida Jai Alai	62	58	6,300,659
Ft. Pierce Jai Alai	62	6	1,475,369
Investment Corp. of Palm Beach	62	71	19,336,365
Investment Corp. of South Florida	0	67	1,941,531
Jacksonville Kennel Club	32	0	461,748
Miami Jai Alai	0	65	336,841
Ocala Breeders'	62	62	4,356,144
Ocala Jai Alai	62	10	608,573
Orange Park Kennel Club	32	3	570,563
Pensacola Kennel Club	22	1	647,661
Pompano Park	0	62	739,680
St. Petersburg Kennel Club	3	3	473,941
Sanford/Orlando Kennel Club	51	53	1,453,952
Sarasota Kennel Club	51	3	1,789,966
Sports Palace, Inc.	62	56	3,156,969
Summersport Enterprises, Ltd.	0	3	102,526
Tampa Bay Downs	3	3	702,362
Washington County Kennel Club	43	38	724,925
West Flagler Kennel Club	0	68	974,841
	793	883	\$57,528,039

Hialeah, Inc.

Thoroughbred Track - Dade County - Hialeah, Florida

Meet Period March 17, 2000 to May 22, 2000 @ Gulfstream Park

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

Mailing Address

P.O. Box 158
Hialeah, Florida 33011

Street Address

105 East 21st Street
Hialeah, Florida 33010

Racing Results

Performances	57
Racing Days	57
Paid Attendance	128,731
Total Admission Tax	\$38,699
Average Attendance	2,258
Purses Paid	\$8,635,413

Major Stakes Races

Flamingo Stakes	\$250,000
Black Helen Handicap	\$200,000
Hialeah Turf Club Handicap	\$200,000
Widener Handicap	\$200,000
The Everglades Stakes	\$100,000
Poinciana Breeders' Cup Handicap	\$100,000
Hialeah Breeders' Cup Handicap	\$100,000
Bougainvillea Handicap	\$100,000

Handle Distribution							
Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$16,503,610	\$4,929,762	\$162,653	\$91,075	0%	\$21,687,100	20%
Simulcast	27,969,186	6,772,914	263,319	103,718	31%	35,109,137	54%
Intertrack	8,726,685	2,726,075	86,720	23,125	-18%	11,562,605	-18%
ITW/SIM	27,584,994	6,683,908	259,482	69,195	-2%	34,597,579	-2%
	<u>\$80,784,475</u>	<u>\$21,112,659</u>	<u>\$772,174</u>	<u>\$287,113</u>	<u>7%</u>	<u>\$102,956,421</u>	<u>14%</u>

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	13	28	\$ 719,306
Bayard Raceways, Inc.	48	58	1,210,523
Bet-Miami Greyhounds	0	21	400,561
Bonita/Ft. Myers Kennel Club	56	69	2,032,322
Dania Jai Alai	0	66	957,520
Daytona Beach Kennel Club	57	79	1,294,589
Florida Jai Alai	57	116	6,445,493
Ft. Pierce Jai Alai	56	69	1,069,307
Investment Corp. of Palm Beach	57	122	16,245,014
Investment Corp. of South Florida	0	45	1,014,657
Jacksonville Kennel Club	29	28	461,957
Miami Jai Alai	0	23	159,833
Ocala Breeders'	49	106	3,516,554
Ocala Jai Alai	48	59	488,481
Orange Park Kennel Club	29	28	359,509
Pensacola Kennel Club	19	18	513,952
Pompano Park	0	45	470,578
St. Petersburg Kennel Club	13	28	1,361,508
Sanford/Orlando Kennel Club	47	63	439,312
Sarasota Kennel Club	47	59	1,475,253
Seminole Racing, Inc.	17	37	412,277
Sports Palace, Inc.	57	70	1,378,478
Summer Jai Alai	0	15	71,369
Tampa Bay Downs	13	28	2,029,845
Washington County Kennel Club	37	74	693,578
West Flagler Kennel Club	0	67	938,408
	<u>749</u>	<u>1,421</u>	<u>\$46,160,184</u>

Tampa Bay Downs, Inc.

Thoroughbred Track - Hillsborough County - Oldsmar, Florida

Meet Period December 18, 1999 to May 7, 2000

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

Mailing Address

P.O. Box 2007
Oldsmar, Florida 34677

Street Address

11225 Race Track Road
Tampa, Florida 33626

Racing Results

Performances	92
Racing Days	92
Paid Attendance	99,486
Total Admission Tax	\$17,907
Average Attendance	1,081
Purses Paid	\$8,826,744

Major Stakes Races

Tampa Bay Derby	\$150,000
Florida Oaks GR III	\$125,000
Hillsborough (T)	\$75,000
Endeavour (T)	\$75,000
Tampa Bay Breeders' Cup (T)	\$50,000
Inaugural	\$40,000
Pelican	\$40,000
Gasparilla	\$40,000
Super Stakes	\$40,000
Sandpiper	\$40,000
Wayward Lass	\$40,000
Sam F. Davis	\$40,000

Handle Distribution							
Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$18,600,458	\$5,438,930	\$188,999	\$218,736	0%	\$24,447,123	-2%
Simulcast	15,344,804	3,640,600	144,729	166,986	15%	19,297,119	24%
Intertrack	11,787,127	3,164,700	117,734	514,267	4%	15,583,828	4%
ITW SIM	30,815,730	6,878,642	291,903	934,089	44%	38,920,364	44%
	\$76,548,119	\$19,122,872	\$743,365	\$1,834,078	22%	\$98,248,434	19%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	92	140	\$ 5,963,648
Bayard Raceways, Inc.	72	121	4,173,163
Bonita/Ft. Myers Kennel Club	92	51	3,946,236
Dania Jai Alai	0	1	326
Daytona Beach Kennel Club	87	38	1,270,937
Florida Jai Alai	92	140	7,269,885
Ft. Pierce Jai Alai	92	138	3,595,347
Investment Corp. of Palm Beach	92	1	2,754,775
Jacksonville Kennel Club	40	1	326,286
Miami Jai Alai	0	1	1,890
Ocala Breeders'	75	63	2,031,073
Ocala Jai Alai	72	121	1,540,072
Orange Park Kennel Club	40	1	282,559
St. Petersburg Kennel Club	91	140	10,948,025
Sanford/Orlando Kennel Club	72	50	1,018,845
Sarasota Kennel Club	72	108	5,691,419
Seminole Racing	2	4	20,904
Sports Palace, Inc.	92	130	3,452,073
Washington County Kennel Club	52	0	216,729
	<u>1,227</u>	<u>1,249</u>	<u>\$54,504,192</u>

Tropical Park, Inc.

Thoroughbred Track - Dade County - Miami, Florida

Meet Period November 3, 1999 to January 2, 2000

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

Mailing Address

P.O. Box 1808
Miami, Florida 33055-0808

Street Address

21001 N. W. 27th Avenue
Miami, Florida 33056

Racing Results

Performances	44
Racing Days	44
Paid Attendance	76,534
Total Admission Tax	\$12,829
Average Attendance	1,739
Purses Paid	\$8,862,000

Major Stakes Races

W. L. Knight Handicap (GRII)	\$150,000
La Prevoyante Handicap (GRII)	\$150,000
Tropical Turf Handicap (GRIII)	\$100,000
Tropical Park Derby (GRIII)	\$100,000
What a Pleasure Stakes (GRIII)	\$100,000
Fred W. Hooper Handicap (GRIII)	\$100,000
My Charmer Handicap (GRIII)	\$100,000
Chaposa Springs Handicap (GRIII)	\$100,000

Handle Distribution							
Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$15,276,286	\$4,050,100	\$147,247	\$159,337	-51%	\$19,632,970	-11%
Simulcast	17,480,536	4,010,737	164,673	300,456	-8%	21,956,402	-9%
Intertrack	11,159,387	3,114,252	108,286	56,137	-88%	14,438,062	-10%
ITW SIM	27,609,482	6,654,339	263,903	659,343	5%	35,187,067	2%
	\$71,525,691	\$17,829,428	\$684,109	\$1,175,273	-33%	\$91,214,501	-6%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	33	59	\$ 1,769,604
Bayard Raceways, Inc.	39	52	1,761,583
Bet-Miami Greyhounds	0	21	397,833
Bonita/Ft. Myers Kennel Club	42	72	2,521,227
Dania Jai Alai	0	37	603,423
Daytona Beach Kennel Club	44	61	1,166,991
Florida Jai Alai	44	62	4,800,347
Ft. Pierce Jai Alai	43	57	1,318,423
Hialeah, Inc.	44	73	6,604,273
Investment Corp. of Palm Beach	44	74	10,526,764
Investment Corp. of South Florida	0	23	387,510
Jacksonville Kennel Club	18	8	212,256
Miami Jai Alai	0	34	103,975
Ocala Breeders'	38	61	2,342,013
Ocala Jai Alai	39	52	690,583
Orange Park Kennel Club	18	8	272,240
Pensacola Kennel Club	11	8	238,811
Pompano Park	0	35	413,789
St. Petersburg Kennel Club	38	60	3,119,821
Sanford/Orlando Kennel Club	36	54	968,937
Sarasota Kennel Club	35	45	1,800,285
Sports Palace, Inc.	44	61	1,721,453
Summersport Enterprises, Ltd.	0	7	182,564
Tampa Bay Downs, Inc.	38	60	4,922,697
Washington County Kennel Club	21	34	348,398
West Flagler Kennel Club	0	44	429,329
	669	1,162	\$49,625,129



HORSE RACING

Harness Racing

Pompano Park is the only permitholder currently conducting harness horse racing performances in the State of Florida.

During Fiscal Year 1999/2000, handle wagered at live harness performances decreased by 14 percent. Intertrack handle wagered on broadcasts of live Florida harness performances also decreased by 12 percent. Simulcast and intertrack-simulcast handle wagered on broadcasts of performances from outside the state each increased by 9 percent. The net effect on total handle resulted in a 2 percent increase for the Florida harness industry.

Total tax to the state during Fiscal Year 1999/2000 increased by 1 percent from the prior year. The harness industry accounted for approximately 4 percent of Florida's total revenue from pari-mutuel performances.

Total paid attendance decreased by 33 percent from the prior year. Please note the division only reports paid attendance and does not include free admissions or complimentary passes in its data.

Total Number of Performances	164	Total Number of Racing Days	164
Total Admission Tax	\$4,064	Total Paid Attendance	16,256
Total Average Attendance	99	Total Purses Paid	\$9,096,785

Handle Distribution							
Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$15,001,749	\$4,864,371	\$97,481	\$393,773	-12%	\$20,357,374	-14%
Simulcast	27,973,862	7,385,596		530,399	9%	35,889,857	9%
Intertrack	7,471,936	2,254,949	101,639	335,411	-12%	10,163,935	-12%
ITW/SIM	30,565,293	7,327,977	392,270	941,445	9%	39,226,985	9%
	\$81,012,840	\$21,832,893	\$591,390	\$2,201,028	1%	\$105,638,151	2%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Purses and Awards**						
Permitholder	Purses	Stakes	Entry and Nomination	Contributions	Total	Owners' Award
Pompano Park Racing	\$7,865,150	\$638,000	\$50,500	\$543,135	\$9,096,785	0

** As reported by harness permitholder

PPI, Inc.

d/b/a Pompano Park Racing Harness Track - Broward County - Pompano Beach, Florida

Meet Period July 1, 1999 to June 30, 2000

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

Mailing Address

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

Street Address

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

Racing Results

Performances 164
Racing Days 164
Paid Attendance 16,256
Total Admission Tax \$4,064
Average Attendance 99
Purses Paid \$9,096,785

Major Stakes Races

Isle of Capri Pace \$150,000

Handle Distribution

Handle Type	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Live	\$15,001,749	\$4,864,371	\$97,481	\$393,773	-12%	\$20,357,374	-14%
Simulcast	27,973,862	7,385,596	-	530,399	9%	35,889,857	9%
Intertrack	7,471,936	2,254,949	101,639	335,411	-12%	10,163,935	-12%
ITW SIM	30,565,293	7,327,977	392,270	941,445	9%	39,226,985	9%
	\$81,012,840	\$21,832,893	\$591,390	\$2,201,028	1%	\$105,638,151	2%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

Guest Facility	ITW Broadcasts	ITW/SIM Broadcasts	Handle
Associated Outdoor Clubs, Inc.	163	317	\$ 2,163,879
Bayard Raceways, Inc.	163	542	2,663,848
Bet-Miami Greyhounds	47	190	1,280,941
Bonita/Ft. Myers Kennel Club	163	26	1,226,365
Dania Jai Alai	111	436	4,305,854
Daytona Beach Kennel Club	161	284	1,551,658
Florida Jai Alai	163	542	7,419,927
Ft. Pierce Jai Alai	155	149	1,004,239
Investment Corp. of Palm Beach	164	258	5,249,099
Investment Corp. of South Florida	135	487	4,497,894
Miami Jai Alai	76	249	748,726
Ocala Jai Alai	163	214	756,809
St. Petersburg Kennel Club	163	387	2,974,343
Sanford/Orlando Kennel Club	99	11	403,624
Sarasota Kennel Club	163	0	737,029
Seminole Racing, Inc.	72	124	405,214
Sports Palace, Inc.	163	98	689,983
Summer Jai Alai	72	222	506,801
Summersport Enterprises, Ltd.	53	220	1,875,945
Tampa Bay Downs, Inc.	163	530	5,378,069
West Flagler Kennel Club	146	566	3,550,673
	<u>2,758</u>	<u>5,852</u>	<u>\$49,390,920</u>



HORSE RACING

Quarter Horse Racing

No quarter horse racing was conducted in Florida during Fiscal Year 1999/2000

Promotional Programs For Florida Bred Horses

Florida breeder promotions and award programs are administered by private breeders' and owners' associations organized to promote ownership and breeding of race horses in the State of Florida. Each association conducts its own campaign to enhance the horse breeding industry in the state and provides breeders' and owners' awards of up to 20 percent of announced gross purses. The Florida Standardbred Breeders' and Owners' Association (FSBOA) is funded by the breaks and uncashed tickets from live performances and 1 percent of the intertrack handle. The Quarter Horse Breeders' Association is funded by the breaks and the uncashed tickets from live races and 1 percent of the live and intertrack handle. The Thoroughbred Breeders' Association awards program is funded by 0.75 percent of the live, simulcast and intertrack handle, as well as 3.3 percent of the 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.

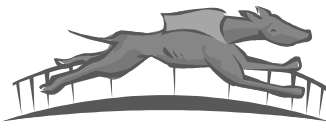
The Florida thoroughbred breeding industry has produced 40 national champions, including "Skip Away," the 1998 North American Horse of the Year and "Affirmed," the last horse to have won the Triple Crown. The industry can boast of 62 Florida-bred millionaires, 6 Kentucky Derby winners and 17 Breeders' Cup Day champions.

Florida is home to some 600 thoroughbred farms and training centers, and more than 75 percent are located in the Ocala/Marion County area. The investment in breeding farms, training centers, breeding racing stock, and racetracks creates an economic impact of an estimated \$2 billion per year. It is estimated that the Florida thoroughbred industry provides more than 27,000 jobs in the State of Florida.

The Florida Standardbred Breeders' and Owners' Association is a non-profit organization. Promotional activities included providing breeder and stallion awards for eligible Florida-bred horses during Pompano Park's 1998/99 meet as well as awards for Florida Breeders' Stakes races. Also, a series of races and awards were provided for two and three-year-old standardbreds to prepare for the winter meet at Pompano Park. The total amount of funds collected and distributed by the FSBOA to the Florida standardbred horsemen throughout the year was approximately \$818,756.

Pompano Harness Track, the only pari-mutuel harness track in the state, offers top quality harness racing year round. There are seven training centers for standardbreds located from Gainesville to Delray Beach where more than 2,500 horses spend their winters. Florida-bred standardbred horses, including Breeder's Crown winner and multiple worlds' champion "Red Bow Tie," have gained notable recognition throughout North America.

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



Summary

Pari-Mutuel Industry

During Fiscal Year 1999/2000, the Florida pari-mutuel industry realized an increase in total handle wagered for the fifth consecutive state fiscal year. This year total handle reached nearly \$1.66 billion wagered on regular performances resulting in a 2.7 percent increase from the prior fiscal year. Independently, the greyhound and jai alai industries each realized a slight decline in total handle, while the thoroughbred and harness each experienced a modest gain. The increase in total handle for the pari-mutuel industry occurred in spite of a decline of 1 percent in the total number of pari-mutuel performances conducted during Fiscal Year 1999/2000.

Conversely, total revenue paid to the state declined for the eleventh straight year. The state realized revenue from regular performances of approximately \$55.2 million, which reflects a 5 percent decline from the prior fiscal year. Of the \$55.2 million collected, greyhound permitholders accounted for 72 percent, thoroughbreds 20 percent, jai alai 4 percent, and harness 4 percent. All industries, with the exception of the harness industry, provided lower revenue to the state from regular performances than the previous fiscal year.

Total paid attendance decreased by 6 percent from the prior year. Please note, the division only reports paid attendance and does not include free admission or complimentary passes in its data. However, gross attendance, as reported to the division by permitholders, decreased from 8,172,176 to 7,797,176, which represents a decline of 4 percent.

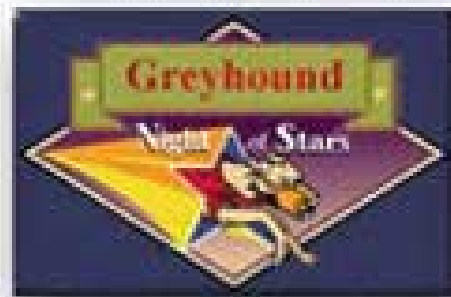
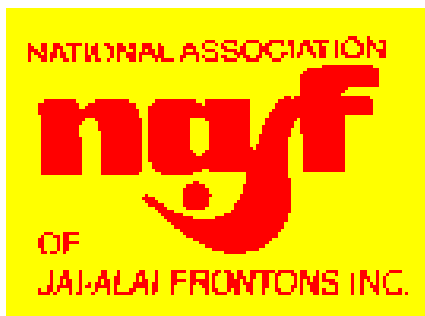
Total Number of Performances	6,124	Total Number of Racing/Playing Days	4,557
Total Admission Tax	\$512,929	Total Paid Attendance	3,437,073
Total Average Attendance	22,826	Total Purses Paid	\$119,771,298

Handle Distribution							
Industry	Public Pool	Total for Track	Breeders' Association	Total to State*	%	Total Handle	%
Greyhound	\$482,335,114	\$110,968,819	\$0	\$39,926,544	-3%	\$633,230,507	-3%
Jai Alai	94,421,929	28,331,368	0	1,963,193	-13%	124,716,490	-3%
Thoroughbred	625,559,770	150,323,930	5,700,922	11,059,490	-12%	792,644,112	9%
Harness	81,012,840	21,832,893	591,390	2,201,028	1%	105,638,151	2%
	\$1,283,329,653	\$311,457,010	\$6,292,312	\$55,150,255	-5%	\$1,656,229,260	3%

* Add admission tax to calculate total paid to state

% = Total percentage increase or decrease from previous state fiscal year

SPECIAL SPECIAL



EVENTS EVENTS



Breeders' Cup Championship Meet

@ Gulfstream Park Racing Association, Inc.
Meet Period November 5, 1999 through November 7, 1999

Gulfstream Park had the distinctive honor of hosting the 16th Annual Breeders' Cup Championship Meet. "Cat Thief" (a three-year-old colt) was the winner of the Breeders' Cup Classic, overcoming 19-to-1 odds and thirteen other horses. The last time Gulfstream Park hosted this prestigious event was in 1992. Total attendance for the weekend was 99,407 generating \$63,014.32 in admission tax. The successful three-day meet produced \$131,749,513 in total handle wagered internationally, of which \$33,388,244 was wagered in Florida.

Handle Distribution				
Handle Type	Public Pool	Total for Permitholder	Total to State*	Total Handle
Live	\$19,333,265	\$4,758,637	\$3,000	\$24,094,902
Simulcast	2,468,756	587,978	1,500	3,058,234
Intertrack	3,038,418	777,893	0	3,816,311
Intertrack Simulcast	1,935,661	483,136	0	2,418,797
	\$26,776,100	\$6,607,644	\$4,500	\$33,388,244

* Add admission tax to calculate total paid to state

Guest Facility	Handle
Associated Outdoor Clubs, Inc.	\$ 193,885
Bayard Raceways	232,761
Bonita-Ft. Myers Greyhound Track	446,490
Daytona Beach Kennel Club	191,167
Florida Jai Alai	605,118
Ft. Pierce Jai Alai	193,741
Investment Corp. of Palm Beach	1,512,766
Investment Corp. of South Florida	147,484
Jacksonville Kennel Club	33,282
Miami Jai Alai	11,994
Ocala Jai Alai	111,643
Ocala Breeders' Sales	338,877
Orange Park Kennel Club	54,670
Pensacola Greyhound Track	80,124
Pompano Park	27,117
St. Petersburg Kennel Club	473,941
Sanford-Orlando Kennel Club	110,684
Sarasota Kennel Club	254,361
Sports Palace, Inc.	270,571
Summersport Enterprises, Ltd.	102,526
Tampa Bay Downs, Inc.	702,362
Washington County Kennel Club	61,537
West Flagler Kennel Club	78,007
	<u>\$ 6,235,108</u>



Greyhound Night of Stars IV and V

October 2, 1999 and May 13, 2000

The Greyhound Night of Stars is a national event sponsored by the American Greyhound Track Operators Association (AGTOA). During this one night event, live races are broadcast from selective greyhound facilities nationwide.

The Night of Stars IV, held on October 2, 1999, consisted of a total of fifteen races. Four of the fifteen races originated from Florida permitholders: Race 4: Palm Beach Kennel Club; Race 5: Bayard Raceways at Orange Park Kennel Club; Race 6: Tampa Greyhound Track; and Race 7: Bet Miami Greyhounds at Flagler Greyhound Track.

The Night of Stars V, held on May 13, 2000, consisted of a total of fifteen races. Four of the fifteen races originated from Florida permitholders: Race 3: Palm Beach Kennel Club; Race 4: Jacksonville Kennel Club; Race 5: St. Petersburg Kennel Club; and Race 6: Bet Miami Greyhounds at Hollywood Greyhound Track.

Handle Distribution					
Date	Handle Type	Public Pool	Total for Permitholder	Total to State*	Total Handle
October 2, 1999	Simulcast	\$32,242	\$6,362	\$3,716	\$42,320
	ITW Simulcast	288,820	62,060	28,337	379,217
May 13, 2000	Simulcast	31,345	6,216	3,631	41,192
	ITW Simulcast	278,414	60,194	27,368	365,976
		\$630,821	\$134,832	\$63,052	\$828,705

* Add admission tax to calculate total paid to state

Guest Facility	October 2, 1999 @ Bayard	May 13, 2000 @ Jacksonville
	Handle	Handle
Associated Outdoor Clubs, Inc.	\$ 29,566	\$ 15,083
Bayard Raceways	5,700	11,016
Bet Miami Greyhounds	18,859	38,285
Bonita-Ft. Myers Greyhound Track	12,685	15,501
Daytona Beach Kennel Club	26,128	33,083
Ft. Pierce Jai Alai	0	2,683
Investment Corp. of Palm Beach	50,112	45,775
Investment Corp. of South Florida	30,925	0
Jacksonville Kennel Club	24,483	0
Jefferson County Kennel Club, Inc.	7,434	10,294
Ocala Jai Alai	3,387	4,250
Orange Park Kennel Club	0	16,844
Pensacola Greyhound Track	31,987	30,712
St. Petersburg Kennel Club	42,031	49,095
Sarasota Kennel Club	28,095	24,009
Seminole Greyhound	33,548	32,794
Sports Palace, Inc.	6,443	8,198
Tampa Bay Downs, Inc.	10,752	4,294
Washington County Kennel Club	17,082	14,658
West Flagler Kennel Club	0	9,402
	<u>\$ 379,217</u>	<u>\$ 365,976</u>



Tournament of Champions

March 4, 2000 @ Florida Jai Alai
 March 11, 2000 @ Miami Jai Alai
 March 18, 2000 @ Florida Jai Alai
 March 25, 2000 @ Dania Jai Alai

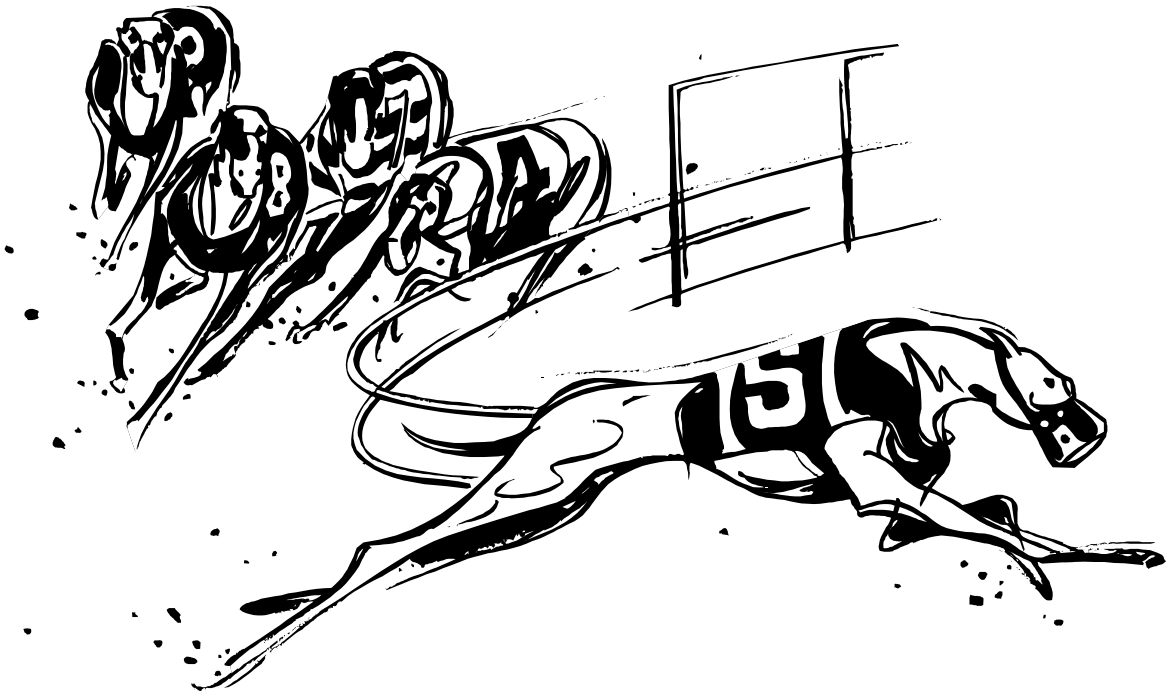
The Jai Alai Tournament of Champions is hosted by Florida jai alai permitholders, which are selected by the National Association of Jai Alai Frontons, Inc. The meet consists of three qualifying performances and a final performance, each conducted on different days. The Florida permitholders selected to host the Tournament of Champions Meet held during Fiscal Year 1999/2000 were Florida Jai Alai, Miami Jai Alai, and Dania Jai Alai.

Handle Distribution					
Date	Handle Type	Public Pool	Total for Permitholder	Total to State*	Total Handle
March 4, 2000	Live	\$61,848	\$18,322	\$560	\$80,730
March 11, 2000	Live	107,969	37,284	560	145,813
	Intertrack	64,530	22,585	0	87,115
March 18,2000	Live	62,066	18,363	560	80,989
March 25, 2000	Live	145,085	42,466	560	188,111
	Intertrack	36,239	10,730	0	46,969
		\$477,737	\$149,750	\$2,240	\$629,727

* Add admission tax to calculate total paid to state

Guest Facility	March 11, 2000 @ Miami Jai Alai	March 25, 2000 @ Dania Jai Alai
	Handle	Handle
Associated Outdoor Clubs, Inc.	\$ 6,094	\$ 0
Bayard Raceways	1,881	0
Dania Jai Alai	9,529	0
Daytona Beach Kennel Club	12,108	1,364
Florida Jai Alai	9,391	6,225
Ft. Pierce Jai Alai	7,930	0
Investment Corp. of Palm Beach	6,576	4,108
Jacksonville Kennel Club	2,355	1,056
Jefferson County Kennel Club, Inc.	0	2,041
Miami Jai Alai	0	7,790
Ocala Jai Alai	7,794	0
Orange Park Kennel Club	2,727	2,398
Pompano Park	0	17,940
St. Petersburg Kennel Club	9,707	0
Sports Palace, Inc.	4,915	4,047
Tampa Bay Downs, Inc.	4,455	0
Washington County Kennel Club	1,653	0
	\$ 87,115	\$ 46,969

FINANCIAL



STATEMENTS

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
 Combined Balance Sheet - All Fund Types and Account Groups
 For the Fiscal Year Ended June 30, 2000
 (Comparative Totals for June 30, 1999)

	Governmental	Fiduciary	Account	Totals				
				Fund Type	Fund Type	Group	(Memorandum Only)	
							2000	1999
				Actual	Actual			
ASSETS								
Cash	\$ 103,676.85	\$ 113,151.38	\$ -	\$ 216,828.23	\$ 944,174.09			
Cash with State Treasurer	773,885.99	-	-	773,885.99	659,685.08			
Investments at Cost	5,950,877.83	-	-	5,950,877.83	4,528,324.17			
Accounts Receivable	7,232.28	-	-	7,232.28	10,012.04			
Allowance for Uncollectables	(842.92)	-	-	(842.92)	(329.19)			
Interest Receivable	28,874.76	-	-	28,874.76	10,800.52			
Revenue Receivable	309,567.46	1,007,668.81	-	1,317,236.27	1,258,811.67			
Due from other Funds	72,132.89	-	-	72,132.89	25,700.70			
Due from other Departments	608.23	-	-	608.23	-			
Automobiles	-	-	145,360.00	145,360.00	128,138.00			
Furniture & Equipment	-	-	832,106.42	832,106.42	1,966,791.00			
Lab Equipment	-	-	1,203.00	1,203.00	561,506.00			
Books	-	-	-	-	2,666.00			
Amount to be Provided	-	-	381,224.65	381,224.65	410,019.00			
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
TOTAL ASSETS	\$ 7,246,013.37	\$ 1,120,820.19	\$ 1,359,894.07	\$ 9,726,727.63	\$ 10,506,299.08			
LIABILITIES & FUND EQUITY								
Liabilities:								
Accounts Payable	\$ 163,801.53	\$ -	\$ -	\$ 163,801.53	\$ 78,536.29			
Accrued Salaries	190,323.37	-	-	190,323.37	145,302.69			
Due to other State Agencies	81,562.41	-	-	81,562.41	73,000.13			
Due to General Revenue	378,275.43	1,120,820.19	-	1,499,095.62	1,969,978.91			
Due to Component Units	-	-	-	-	956.20			
Deferred Revenues	-	-	-	-	15,000.00			
Liability for Compensated Absences	-	-	381,224.65	381,224.65	410,019.00			
	<u>-</u>	<u>-</u>	<u>381,224.65</u>	<u>381,224.65</u>	<u>410,019.00</u>			
TOTAL LIABILITIES	\$ 813,962.74	\$ 1,120,820.19	\$ 381,224.65	\$ 2,316,007.58	\$ 2,692,793.22			
Fund Equity:								
Investments in General Fixed Assets	\$ -	\$ -	\$ 978,669.42	\$ 978,669.42	\$ 2,659,101.00			
Reserved for Encumbrances	-	-	-	-	35,405.52			
Unreserved	<u>6,432,050.63</u>	<u>-</u>	<u>-</u>	<u>6,432,050.63</u>	<u>5,118,999.34</u>			
TOTAL FUND EQUITY	\$ 6,432,050.63	\$ -	\$ 978,669.42	\$ 7,410,720.05	\$ 7,813,505.86			
TOTAL LIABILITIES & FUND EQUITY	\$ 7,246,013.37	\$ 1,120,820.19	\$ 1,359,894.07	\$ 9,726,727.63	\$ 10,506,299.08			

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
 Combined Statement of Revenues, Expenditures & Changes in Fund Balance
 Special Revenue Fund
 For Fiscal Year Ended June 30, 2000
 (Comparative Totals for June 30, 1999)

	<u>Pari-Mutuel Wagering Trust Fund</u>	
	<u>2000</u>	<u>1999</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fees	\$ 7,304,875.50	\$ 7,371,481.40
Licenses	714,446.16	781,366.70
Taxes	9,327,936.30	11,213,987.53
Fines	37,769.87	38,450.13
Sales of Goods to State Agencies	-	1,401.55
Interest	170,627.90	134,657.78
Refunds	7,607.17	386.59
Miscellaneous	486.13	31,083.31
Other Departmental Deposits	15,000.00	-
TOTAL REVENUES	<u>\$ 17,578,749.03</u>	<u>\$ 19,572,814.99</u>
EXPENDITURES		
Current:		
Regulation of Pari-Mutuel Industries	\$ 40,719,116.14	\$ 41,550,236.22
Capital Outlay:		
Operating Capital Outlay	30,608.87	199,690.21
Acquisition of Motor Vehicles	26,977.00	23,275.00
TOTAL EXPENDITURES	<u>\$ 40,776,702.01</u>	<u>\$ 41,773,201.43</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (23,197,952.98)</u>	<u>\$ (22,200,386.44)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in from other Funds	\$ 29,531,448.55	\$ 27,586,139.00
Transfers in from other Departments	-	-
Service Charge to General Revenue	(1,296,980.78)	(1,352,014.23)
Transfers to other Funds	(1,273,845.00)	(1,326,220.81)
Transfers to other Departments	(13,700.47)	(244,200.97)
Transfers to General Revenue	(2,466,458.00)	(1,028,530.00)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 24,480,464.30</u>	<u>\$ 23,635,172.99</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	<u>\$ 1,282,511.32</u>	<u>\$ 1,434,786.55</u>
FUND BALANCE JULY 1, 1999	\$ 5,154,654.86	\$ 3,719,865.31
Adjustment to fund balance	(5,115.55)	3.00
FUND BALANCE JUNE 30, 2000	<u>\$ 6,432,050.63</u>	<u>\$ 5,154,654.86</u>

Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 2000

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 Chapter 550, Florida Statutes.

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 account for the 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 revenues and expenditures or expenses 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" is defined as the amount of the transaction that can be determined, and "available" is defined as collectible within the current period, or soon enough thereafter, to be used to pay the 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, 2000

1. Summary of Significant Accounting Policies (Continued)

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

- A. 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.
- B. 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.
- C. 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.
- D. 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 - The amount shown as Allowance for Uncollectables in the Pari-Mutuel Collection is uncollected checks.

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 Section 550.135, F.S., 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, 2000**

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

3. Fixed Assets

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

	Balance July 1, 1999	Additions	Retirements*	Balance June 30, 2000
Automobiles	\$ 128,138	\$ 26,977	\$ (9,755)	\$ 145,360
Furniture & Equipment	1,966,791	30,609	(1,165,294)	832,106
Laboratory Equipment	561,506		(560,303)	1,203
Books	2,666		(2,666)	
Total General Fixed Assets	\$ 2,659,101	57,586	\$ (1,738,018)	\$ 978,669

* Retirements are due to a change in the minimum cost of Operating Capital Outlay.

4. General Long-Term Debt

There is no long-term debt.

The Department of Business and Professional Regulation's compensated absences were accumulated at the departmental level only. The total liability for the department, as of June 30, 2000, was \$381,224.65.

**Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 2000**

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:

	General Revenue Agency Fund	Pari-Mutuel Wagering Trust Fund	Total
TAXES			
Tax on Handle - Regular	\$ 8,982,356	\$ 8,982,355	\$ 17,964,711
Tax on Handle - Intertrack	30,477,824		30,477,824
Attendance	256,464	256,463	512,927
Surcharge	18,330		18,330
Gross Receipts Tax - Cardrooms	<u>187,161</u>	<u>187,160</u>	<u>374,321</u>
TOTAL TAXES	\$ <u>39,922,135</u>	\$ <u>9,425,978</u>	\$ <u>49,348,113</u>
COLLECTIONS			
Daily License Fees	\$	\$ 6,950,480	\$ 6,950,480
Cardroom Table Fees		101,500	101,500
Occupation License		729,305	729,305
Fingerprint Fees		262,995	262,995
Fines	12,750	38,045	50,795
Miscellaneous		448	448
Interest		<u>170,627</u>	<u>170,627</u>
TOTAL COLLECTIONS	\$ <u>12,750</u>	\$ <u>8,253,400</u>	\$ <u>8,266,150</u>
TOTAL TAXES AND COLLECTIONS	\$ <u><u>39,934,885</u></u>	\$ <u><u>17,679,378</u></u>	\$ <u><u>57,614,263</u></u>

NOTE: This statement was prepared using figures supplied by the Division of Pari-Mutuel Wagering Summary of State Revenue.

Department of Business and Professional Regulation
Division of Pari-Mutuel Wagering
Notes to Financial Statements
June 30, 2000

6. Fines

In accordance with Section 550.241, F.S., 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.

7. Tax Collections Distributed By County

Effective through June 30, 2000, pursuant to Section 550.135, F.S., \$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.

8. Retirement Plans

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

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
 Balance Sheet
 Special Revenue Fund
 For Fiscal Year Ended June 30, 2000
 (Comparative Totals for June 30, 1999)

	Pari-Mutuel Wagering Trust Fund	
	2000	1999
	Actual	Actual
ASSETS		
Cash	\$ 103,676.85	\$ 334,391.56
Cash with State Treasurer	773,885.99	659,685.08
Investments at Cost	5,950,877.83	4,528,324.17
Accounts Receivable	7,232.28	10,012.04
Allowance for Uncollectables	(842.92)	(329.19)
Interest Receivable	28,874.76	10,800.52
Revenue Receivable	309,567.46	330,162.75
Due from other Funds	72,132.89	25,700.70
Due from other Departments	608.23	-
TOTAL ASSETS	\$ 7,246,013.37	\$ 5,898,747.63
 LIABILITIES & FUND EQUITY		
Liabilities:		
Accounts Payable	\$ 163,801.53	\$ 78,536.29
Accrued Salaries	190,323.37	145,302.69
Due to other State Agencies	81,562.41	72,750.13
Due to General Revenue	378,275.43	431,547.46
Due to Component Units	-	956.20
Deferred Revenues	-	15,000.00
TOTAL LIABILITIES	\$ 813,962.74	\$ 744,092.77
Fund Equity:		
Reserved for Encumbrances	\$ -	\$ 35,405.52
Unreserved	6,432,050.63	5,119,249.34
TOTAL FUND EQUITY	\$ 6,432,050.63	\$ 5,154,654.86
TOTAL LIABILITIES & FUND EQUITY	\$ 7,246,013.37	\$ 5,898,747.63

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
Combining Statement of Revenues, Expenditures & Changes in Fund Balance - Budget & Actual
Special Revenue Fund
For Fiscal Year Ended June 30, 2000
(Comparative Totals for June 30, 1999)

	Pari-Mutuel Wagering Trust Fund			
	Budget	2000 Actual	Variance Favorable (Unfavorable)	1999 Actual
REVENUES				
Fees	\$ 9,704,674.00	\$ 7,304,875.50	\$ (2,399,798.50)	\$ 7,371,481.40
Licenses	951,124.00	714,446.16	(236,677.84)	781,366.70
Taxes	12,418,529.00	9,327,936.30	(3,090,592.70)	11,213,987.53
Fines	50,458.00	37,769.87	(12,688.13)	38,450.13
Sales of Goods to State Agencies	-	-	-	1,401.55
Interest	226,966.00	170,627.90	(56,338.10)	134,657.78
Refunds	10,032.00	7,607.17	(2,424.83)	386.59
Transfers In	39,315,207.00	29,531,448.55	(9,783,758.45)	27,586,139.00
Miscellaneous	627.00	486.13	(140.87)	31,083.31
Other Departmental Deposits	17,788.00	15,000.00	(2,788.00)	-
TOTAL REVENUES	\$ 62,695,405.00	\$ 47,110,197.58	\$ (15,585,207.42)	\$ 47,158,953.99
EXPENDITURES				
Operating:				
Salaries	\$ 3,607,669.00	\$ 3,172,332.35	\$ 435,336.65	\$ 3,451,393.50
Other Personal Services	2,721,304.00	2,638,084.00	83,220.00	2,746,565.54
Other Operating Expenditures	836,658.00	710,106.65	126,551.35	753,750.79
Aid to Cities & Counties	29,915,500.00	29,915,500.00	-	29,915,500.00
Cardroom Tax Distribution	157,000.00	54,918.91	102,081.09	68,136.84
Operating Capital Outlay	130,363.00	23,930.65	106,432.35	105,711.94
Acquisition of Motor Vehicles	27,002.00	26,977.00	25.00	23,275.00
Data Processing	396,476.00	380,862.76	15,613.24	371,476.00
Assessment for Fingerprinting	329,000.00	265,633.00	63,367.00	247,518.00
Operating Expenditures paid from				
Prior Year Appropriations	35,405.52	27,362.94	8,042.58	237,655.09
G&A/State University System	300,000.00	300,000.00	-	251,698.00
Risk Management Insurance	317,751.00	317,751.00	-	400,236.00
Regulation of PMW Industry	167,959.00	167,959.00	-	167,959.00
Tax Collection/Equalization	60,725.00	60,725.00	-	60,725.00
PMW Lab Services	2,700,000.00	2,700,000.00	-	2,140,000.00
Transfers to General Revenue	2,466,458.00	2,466,458.00	-	1,028,530.00
Transfers Out	1,654,000.00	1,280,743.07	373,256.93	1,511,220.81
Purchase of Investments	14,300,000.00	-	14,300,000.00	-
Refunds	882,540.00	21,361.15	861,178.85	890,425.22
Service Charge to General Revenue	1,725,000.00	1,296,980.78	428,019.22	1,352,014.23
Reissues	-	-	-	376.48
TOTAL EXPENDITURES	\$ 62,730,810.52	\$ 45,827,686.26	\$ 16,903,124.26	\$ 45,724,167.44
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (35,405.52)	\$ 1,282,511.32	\$ 1,317,916.84	\$ 1,434,786.55
FUND BALANCE JULY 1, 1999	\$ 35,405.52	\$ 5,154,654.86	\$ 5,119,249.34	\$ 3,719,865.31
Adjustment to Fund Balance	-	(5,115.55)	(5,115.55)	3.00
			-	
FUND BALANCE JUNE 30, 2000	\$ -	\$ 6,432,050.63	\$ 6,432,050.63	\$ 5,154,654.86

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
Combining Balance Sheet
Fiduciary Funds - General Revenue & Agency
For Fiscal Year Ended June 30, 2000
(Comparative Totals for June 30, 1999)

	General Revenue Agency Fund	Collections for other State Agencies Agency Fund	2000 Actual	1999 Actual
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash	\$ 113,151.38	\$ -	\$ 113,151.38	\$ 609,782.53
Revenue Receivable	1,007,668.81	-	1,007,668.81	928,648.92
Allowance for Uncollectables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,120,820.19</u>	<u>\$ -</u>	<u>\$ 1,120,820.19</u>	<u>\$ 1,538,431.45</u>
 LIABILITIES & FUND EQUITY				
Liabilities:				
Due to General Revenue	\$ 1,120,820.19	\$ -	\$ 1,120,820.19	\$ 1,538,431.45
Due to Other State Agencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>250.00</u>
Total Liabilities	<u>\$ 1,120,820.19</u>	<u>\$ -</u>	<u>\$ 1,120,820.19</u>	<u>\$ 1,538,681.45</u>
 Fund Equity	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ (250.00)</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 1,120,820.19</u>	<u>\$ -</u>	<u>\$ 1,120,820.19</u>	<u>\$ 1,538,431.45</u>

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

DIVISION OF PARI-MUTUEL WAGERING

Schedule of Collections & Distributions - Estimated & Actual

Fiduciary Fund - Collection for Other State Agencies

For Fiscal Year Ended June 30, 2000

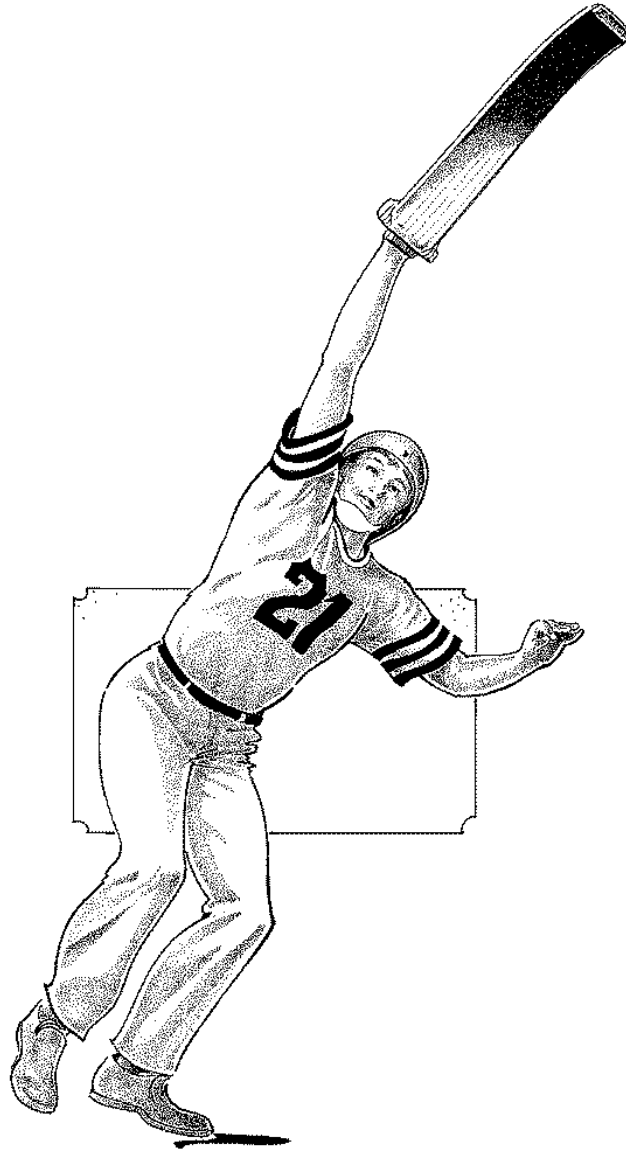
(Comparative Totals for June 30, 1999)

	<u>Estimated</u>		<u>2000 Actual</u>		<u>Variance Favorable (Unfavorable)</u>		<u>1999 Actual</u>
COLLECTIONS							
Taxes	\$ -	\$	2,341,493.24	\$	(2,341,493.24)	\$	2,418,318.37
TOTAL COLLECTIONS	\$ -	\$	<u>2,341,493.24</u>	\$	<u>(2,341,493.24)</u>	\$	<u>2,418,318.37</u>
DISTRIBUTIONS							
Deposits to Other State Agencies							
Department of Agriculture	\$ -	\$	13,039.24	\$	(13,039.24)	\$	19,427.54
Board of Regents	-		29,392.15		(29,392.15)		26,038.58
Department of Education	-		<u>2,299,061.85</u>		<u>(2,299,061.85)</u>		<u>2,372,852.25</u>
TOTAL DISTRIBUTIONS	\$ -	\$	<u>2,341,493.24</u>	\$	<u>(2,341,493.24)</u>	\$	<u>2,418,318.37</u>

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
Schedule of Collections & Distributions - Estimated & Actual
Fiduciary Fund - General Revenue Fund
For Fiscal Year Ended June 30, 2000
(Comparative Totals for June 30, 1999)

	<u>Estimated</u>	<u>2000 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1999 Actual</u>
COLLECTIONS				
General Revenue Appropriations	\$ 12,084,403.00	\$ 29,353,162.00	\$ (17,268,759.00)	\$ 27,586,139.00
Less Reversions at June 30, 2000		-	-	(550,000.00)
General Revenue Appropriation Used	12,084,403.00	29,353,162.00	(17,268,759.00)	27,036,139.00
Taxes	-	39,466,408.61	(39,466,408.61)	41,094,529.13
Fines	-	12,750.00	(12,750.00)	21,145.41
TOTAL COLLECTIONS	<u>\$ 12,084,403.00</u>	<u>\$ 68,832,320.61</u>	<u>\$ (56,747,917.61)</u>	<u>\$ 68,151,813.54</u>
DISTRIBUTIONS				
Transfers to General Revenue	\$ 12,084,403.00	\$ (39,479,158.61)	\$ 51,563,561.61	\$ (41,115,674.54)
Transfers to other Funds	-	(29,353,162.00)	29,353,162.00	(27,036,139.00)
TOTAL DISTRIBUTIONS	<u>\$ 12,084,403.00</u>	<u>\$ (68,832,320.61)</u>	<u>\$ 80,916,723.61</u>	<u>\$ (68,151,813.54)</u>

TAX



STRUCTURE

GREYHOUND RACING TAKE-OUT STRUCTURE

	LIVE WAGERING	INTERSTATE WAGERING	INTERTRACK WAGERING	
			(A)	(B)
APPLICABLE PERIOD	All Year	All Year	All Year	All Year
BASE	Handle	Handle	Handle	Handle
TOTAL TAKE-OUT	X	X	X	X
STATE TAX	7.60	7.60	7.60	6.00
PURSES	Y	Y	Y	Y
GUEST COMMISSION	---	---	5.00	5.00
TOTAL DISTRIBUTION	7.60 + Y	7.60 + Y	12.60 + Y	11.00+ Y
PERMITHOLDER	X - (7.60+Y)	X - (7.60+Y)	X - (12.60+Y)	X - (11.00+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". 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 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 live races, and intertrack wagers on simulcast rebroadcasts.

(a) Tax Savings on Live Handle

(1) Pursuant to ss. 550.09514(1), F.S., the tax rate on live handle is applied to handle in excess of \$100,000 per performance until each permitholder reaches the cap on tax savings as indicated below. This tax exemption does not apply to charity/scholarship performances.

Cap of \$360,000

The cap for all permitholders (except Pensacola G.P., Washington Co. K.C., and Jefferson Co. K.C.).

Cap of \$500,000

The cap for Pensacola G.P., Washington Co. K.C., and Jefferson Co. K.C.

GREYHOUND RACING TAKE-OUT STRUCTURE

(2) Pursuant to ss. 550.0951(1), F.S., each permitholder receives a tax credit applicable to live handle that is equal to the daily license fees paid on live racing during the previous state fiscal year. This tax credit does not apply to charity/scholarship performances. Pensacola G. P., Washington Co. K.C. and Jefferson Co. K.C., or the greyhound track with the lowest live handle in the preceeding state fiscal year, may elect to transfer unused tax credit, in whole or in part to a track which acts as an intertrack wagering host to the track requesting the transfer. The transfer is subject to approval by the division following the criteria established by ss. 550.0951(1), F.S.

(b) Tax on Intertrack Handle

Pursuant to 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 also applies 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:

The statutes do not define specific purse amounts or percentages for the permitholder to pay. Pursuant to ss. 550.09514(2)(a), F.S., the permitholder is required to pay purses at a rate no lower than the amount paid in Fiscal Year 1993/1994. This rate varies from permitholder to permitholder, thus the purse rates are denoted as "Y".

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 applies to wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts).

5. Guest Commission:

Pursuant to ss. 550.6305(1), F.S., all guest tracks that are eligible to receive broadcasts and accept wagers on greyhound races from a host track, other than a thoroughbred or harness permitholder, are entitled to a minimum of 5.00% of the total contributions to the daily pari-mutuel pool on wagers accepted at the guest track.

JAI ALAI TAKE-OUT STRUCTURE

	<i>LIVE WAGERING</i>	<i>INTERSTATE WAGERING</i>	<i>INTERTRACK WAGERING</i>	
			(A)	(B)
APPLICABLE PERIOD	All Year	All Year	All Year	All Year
BASE	Handle	Handle	Handle	Handle
TOTAL TAKE-OUT	X	X	X	X
STATE TAX (See Note 2)	7.10	7.10	6.10	7.10
GUEST COMMISSION	---	---	5.00	5.00
TOTAL DISTRIBUTION	7.10	7.10	11.10	12.10
PERMITHOLDER	X - 7.10	X - 7.10	X - 11.10	X - 12.10

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. 550.09511(2)(a)1, F.S., the tax rate is 4.25%. For permitholders whose handle in the previous fiscal year was less than \$15,000,000, the tax is paid only on the handle in excess of \$30,000 per performance, per day. As provided by ss. 550.09511(2)(b), F.S., the tax is reduced to 2.55% subsequent to the performance in which the total admissions tax, tax on live handle, and daily license fees exceed the taxes paid or due in Fiscal Year 1991/1992.

(2) Pursuant to ss. 550.09511(3)(a), F.S., any jai alai permitholder restricted under Florida law from operating live performances on a year-round basis is entitled to conduct wagering on live performances at a tax rate of 3.85%.

JAI ALAI TAKE-OUT STRUCTURE

(b) Handle from Intertrack Wagering

(1) 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 is 6.10%. This tax rate is reduced to 2.30% 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 1992/1993.

(2) Pursuant to 550.0951(3)(a), F.S., any jai alai permitholder paying tax on live handle at 3.85%, is also entitled to conduct intertrack wagering as a host permitholder at a tax rate of 3.30%. The reduced tax rate is effective when the permitholder's 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 by the permitholder during Fiscal Year 1992/1993.

(3) Section (B) of the intertrack wagering table is applicable, as provided in the general tax provisions, whenever the conditions specified for section (A) of the intertrack wagering table are not met.

3. Eligibility for tax credits:

Pursuant to ss. 550.0951(1)(b), F.S., any permitholder that has incurred state taxes on handle and admissions in an amount that exceeds its "operating earnings" in a fiscal year that ends during or after Fiscal Year 1997-1998 is entitled to credit the excess amount of the taxes against state pari-mutuel taxes due and payable after June 30, 1998, during its next ensuing meets. The "operating earnings" must meet the definition as set forth in ss. 550.0951(1)(b), F.S.

4. 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 applies to wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts).

5. Guest Commission:

Pursuant to ss. 550.6305(1), F.S., all guest tracks that are eligible to receive broadcasts and accept wagers on jai alai games from a host track, other than a thoroughbred or harness permitholder, are entitled to a minimum of 5.00% of the total contributions to the daily pari-mutuel pool on wagers accepted at the guest track.

THOROUGHBRED RACING TAKE-OUT STRUCTURE

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

	<i>LIVE WAGERING</i>		<i>INTERSTATE WAGERING</i>	<i>INTERTRACK WAGERING FLORIDA RACES</i>	<i>ITW OF SIMULCAST RACES</i>
APPLICABLE PERIOD	All Year		All Year	All Year	All Year
BASE	Regular	Exotics	Handle	Handle	Handle
TOTAL TAKE-OUT	X	X	X	X	X
STATE TAX (Note 2)	0.50	0.50	0.50	3.30	2.40
F.T.B.A.	0.75	0.75	0.75	0.75	0.75
GUEST COMMISSION	---	---	---	7.00	See Note 5
<u>PURSE POOL</u>					
MINIMUM PURSE	7.50	7.50	---	6.125	See Note 4
ADDITIONAL PURSE	---	2.00	---	---	---
OWNERS' AWARDS	---	1.00	---	---	---
TOTAL DISTRIBUTION	8.75	11.75	1.25	17.175	3.15
PERMITHOLDER	X – 8.75	X-11.75	X – 1.25	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.

2. **Tax on Handle:**
Pursuant to ss. 550.0951(3)(a), F.S., the general provision for tax on handle is 3.30%. As provided by ss. 550.09515(2)(a)2.c., F.S., the tax on the live handle is reduced to the rate shown on the table. Pursuant to ss. 550.09515(5), F.S., the tax on handle for rebroadcast races is reduced to the rate shown on the table. However, the portion of the handle derived from wagering at a thoroughbred guest track located more than thirty five miles from the primary thoroughbred guest (ITW host) is taxed at 0.50%.

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 1.00% 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 of up to 0.50% 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., 8.50% of the purse funds generated by intertrack wagering and simulcasting is used for the payment of owners' awards. The 8.50% additional requirement does not apply to permitholders whose blended take-out does not exceed 20% of the handle and whose daily average purses exceed \$225,000.

THOROUGHBRED RACING TAKE-OUT TABLES
HANDLE EQUAL OR LESS THAN \$34,000,000 DURING FISCAL YEAR 1991/92

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 7.50% 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 2.00% of live exotic pools for the payment of purses. As provided by ss. 550.6305(9)(b), F.S., one-third of the net proceeds from rebroadcasts of simulcast races is used for purses at the host track. However, as provided by ss. 550.6305(9)(d), F.S., if the rebroadcast of a simulcast race is wagered upon at a facility in any area of the state where there are only two permits, one for dog racing and one for jai alai, then one-half of the net proceeds, after payment to the guest facility, is paid as purses at the host facility. (For more details on the split of the proceeds, please see note 5.)

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 applies 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 one-third of the net proceeds from the rebroadcasts as their commissions. Pursuant to ss. 550.6305(9)(d), F.S., the guest track receives 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 is used by the primary guest to pay purses. The split of the proceeds may be changed by agreement. Pursuant to ss. 550.09515(5), F.S., in addition to the specified commissions, a thoroughbred secondary guest track that is located more than 35 miles from the primary guest receives 1.90% on the handle, which is to be used by the secondary guest track solely for purses.

6. **Amounts Paid to Florida Thoroughbred Breeders' Association (FTBA):**

Pursuant to ss. 550.26165(1) and 550.2625(3), F.S., the percentages on handle as shown on the tables are due payable to the Florida Thoroughbred Breeders' Association (FTBA). In addition, pursuant to ss. 550.2625(3), F.S., an amount equal to 3.30% of the gross proceeds from exported (simulcast) races, are due payable to the FTBA. Amounts paid to the FTBA are required to be used for stallion and breeder 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 percentages indicated above, a sum equal to the breaks, plus 1.00% 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), F.S.

8. **Guest Commission:**

Pursuant to ss. 550.6305(1), F.S., all guest tracks that are eligible to receive broadcasts and accept wagers on horse races from a host track racing under either a thoroughbred or quarter horse permit are entitled to a payment of 7.00% of the total contributions to the pari-mutuel pool on wagers accepted at the guest track. However, if a guest track is a horserace permitholder that accepts intertrack wagers during its current race meet, one-half of the payment provided in this subsection and ss. 550.6345, F.S., is paid as purses during its current race meet.

THOROUGHBRED RACING TAKE-OUT STRUCTURE

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

	LIVE WAGERING						INTERSTATE WAGERING			INTERTRACK WAGERING FLORIDA RACES		ITW OF SIMULCAST RACES	
	1/03 to 3/16		3/17 to 5/22		5/23 to 1/02		1/03 to 3/16	3/17 to 5/22	5/23 to 1/02	1/03 to 3/16	3/17 to 5/22	5/23 to 1/02	3/17 to 5/22
	Regular	Exotics	Regular	Exotics	Regular	Exotics	Handle	Handle	Handle	Handle	Handle	Handle	Handle
Applicable Period													
Base													
Total Take-Out	X	X	X	X	X	X	X	X	X	X	X	X	
State Tax (See Note 2)	2.00	2.00	0.20	0.20	1.25	1.25	2.00	0.20	1.25	3.30	0.20	2.40	0.20
F.T.B.A.	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
Guest Commission	---	---	---	---	---	---	---	---	---	7.00	7.00	See Note 5	See Note 5
Purse Pool													
Minimum Purse	7.50	7.50	7.50	7.50	7.50	7.50	---	---	---	6.125	6.125	See Note 4	See Note 4
Additional Purse	0.625	0.625	0.225	0.225	0.85	0.85	---	---	---	---	---	---	---
Additional Purse	---	2.00	---	2.00	---	2.00	---	---	---	---	---	---	---
Owners' Awards	---	1.00	---	1.00	---	1.00	---	---	---	---	---	---	---
Total Distribution	10.875	13.875	8.675	11.675	10.35	13.35	2.75	0.95	2.00	17.175	14.075	3.15	0.95
Permitholder	X-10.875	X-13.875	X-8.675	X-11.675	X-10.35	X-13.35	X-2.75	X-0.95	X-2.00	X-17.175	X-14.075	X-3.15	X-0.95

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%. The rate is reduced as shown on the table pursuant to various statutory provisions, as follows:

- a. Live handle tax rates are as shown on the tables pursuant to ss. 550.09515(2)(a)1., F.S.
- b. The tax rate on intertrack wagering and intertrack wagering on simulcasts (rebroadcasts) is 0.20% pursuant to ss. 550.09515(6), F.S., for a thoroughbred permitholder conducting its live meet beginning on 3/17 and ending on 5/22. Applicable only to permitholders in Dade and Broward Counties.
- c. The tax rate on intertrack wagering on simulcast races (rebroadcasts) is 2.40% pursuant to ss. 550.09515(5), F.S., for primary guests conducting their live meets beginning on 1/03 and ending on 3/16 and beginning on 5/23 and ending on 1/02. However, the portion of the handle derived from sales at a thoroughbred guest track located more than thirty five miles from the primary thoroughbred guest (ITW host), is taxed at 0.50%.
- d. Pursuant to ss. 550.615(11), F.S., no tax is due on intertrack wagering and intertrack wagering on simulcasts (rebroadcasts) handle when Hialeah is the guest and Calder/Tropical is the host.

THOROUGHBRED RACING TAKE-OUT TABLES
HANDLE IN EXCESS OF \$34,000,000 DURING FISCAL YEAR 1991/92

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 1.00% 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 0.50% of the intertrack handle may be deducted from the purse pool and used to supplement owners' awards at the host track. As provided by ss. 550.2625(2)(e), F.S., 8.50% of the purse funds generated by intertrack wagering and simulcasting is used for the payment of owners' awards. The 8.50% additional requirement does not apply to permitholders when their 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 7.50% of the live handle and an amount equal to 6.125% of the intertrack handle on Florida races. In addition, ss. 550.2625(2)(a), F.S., requires additional purses based on the live handle, depending on the specific meet periods, as specified on the tables. In addition to contributions to the purse pool based on the handle, 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 2.00% of live exotic pools for the payment of purses. As provided by ss. 550.6305(9)(b), F.S., one-third of the net proceeds from rebroadcasts of simulcast races is used for purses at the host track. However, as provided by ss. 550.6305(9)(d), F.S., if the rebroadcast of a simulcast race is wagered upon at a facility in any area of the state where there are only two permits, one for dogracing and one for jai alai, then one-half of the net proceeds, after payment to the guest facility, is paid as purses at the host facility. Per ss. 550.615(11), F.S., Calder/Tropical is required to contribute to the purse pool 1.00% on the intertrack wagers and intertrack wagers on rebroadcasts taken by Hialeah as a guest. (See Note 5, Rebroadcasts of Simulcasts for more information regarding the split of the net proceeds).

5. **Simulcasting:**

Primary Guest Track

The take-out table for interstate wagering is applicable only to wagers sold at the track importing the race (primary guest).

Rebroadcasts of Simulcasts

In the event that the imported race is used for intertrack wagering (rebroadcasts), the table for ITW of simulcast races applies to all the wagers accepted by the secondary guests (ITW guests receiving the rebroadcasts). Pursuant to ss. 550.6305(9)(b), F.S., secondary guest tracks, which are thoroughbred tracks, receive one-third of the net proceeds from the rebroadcasts as their commissions. Pursuant to ss. 550.6305(9)(d), F.S., the secondary guest track receives 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 is used by the primary guest to pay purses. The split of the net proceeds may be changed by agreement. Pursuant to ss. 550.09515(5), F.S., in addition to the specified commissions, a thoroughbred secondary guest track, located more than 35 miles from the primary guests, receives 1.90% on the handle to be used by the secondary guest track solely for purses.

6. **Amounts Paid to Florida Thoroughbred Breeders' Association (FTBA):**

Pursuant to ss. 550.26165(1) and 550.2625(3), F.S., the percentages on handle, as shown on the tables, are due payable to the Florida Thoroughbred Breeders' Association (FTBA). In addition, pursuant to ss. 550.2625(3), F.S., an amount equal to 3.30% of the gross proceeds from exported races (simulcast) races, are due payable to the FTBA. Amounts paid to the FTBA are required to be used for stallions and breeders' awards and promotion of Florida thoroughbred racing.

7. **Arabian and Appaloosa Horse Racing:**

The tables also apply to Arabian and Appaloosa horse racing conducted under a thoroughbred permit. When this occurs, in addition to the percentages indicated above, a sum equal to the breaks, plus 1.00% 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 ss. 550.2625(8)(a), F.S.

8. **Guest Commission:**

Pursuant to ss. 550.6305(1), F.S., all guest tracks that are eligible to receive broadcasts and accept wagers on horse races from a host track, racing under either a thoroughbred or quarter horse permit, are entitled to a payment of 7.00% of the total contributions to the pari-mutuel pool on wagers accepted at the guest track. However, if a guest track is a horserace permitholder that accepts intertrack wagers during its current race meet, one-half of the payment provided in this subsection and ss. 550.6345, F.S., is paid as purses during its current race meet.

HARNESS RACING TAKE-OUT STRUCTURE

	<i>LIVE WAGERING</i>	<i>INTERSTATE WAGERING</i>	<i>INTERTRACK WAGERING FLORIDA RACES</i>	<i>ITW OF SIMULCAST RACES</i>
APPLICABLE PERIOD	All Year	All Year	All Year	
BASE	Handle	Handle	Handle	Handle
TOTAL TAKE-OUT	X	X	X	X
STATE TAX	1.00	1.00	3.30	2.40
F.S.B.O.A.	---	---	1.00	1.00
GUEST COMMISSION	---	---	5.00	See Note 5
<u>PURSE POOL</u>				
MINIMUM PURSE	7.50	---	7.00	See Note 5
INSURANCE BENEFIT	0.50	---	---	---
TOTAL DISTRIBUTION	9.00	1.00	16.30	3.40
PERMITHOLDER	X - 9.00	X - 1.00	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. 550.0951(2), F.S., the tax on live handle is 1.00%. As provided by ss. 550.0951(3)(c)1, F.S., the tax on handle for rebroadcast of simulcast races is 2.40%.

3. Purses:

Pursuant to ss. 550.2625(2)(b), F.S., an amount equal to 8.00% of the wagers on live races is required to be contributed to the Purse Pool. Of this amount, up to 0.50% 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 7.00% 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 intertrack guest payments may reduce the purse pool by 50% of the supplement paid to the guests from intertrack wagering, not to exceed 1.00% of intertrack wagers on live races.

HARNESS RACING TAKE-OUT STRUCTURE

4. **Amounts Paid to Florida Standardbred Breeders' & Owners' Association (FSBOA):**

Pursuant to ss. 550.625(2)(b), F.S., an amount equal to 1.00% of the intertrack handle is due payable to the Florida Standardbred Breeders' & Owners' Association (FSBOA). In addition, as provided by ss. 550.2625(4), F.S., the breaks derived from the live handle are due payable to the FSBOA. Pursuant to ss. 550.3551(6)(b), F.S., 0.90% of the net proceeds derived from simulcasts races received during the dark periods is paid to the FSBOA. Amounts paid to the FSBOA are required to be used for the payment of breeder and stallion awards and promotion of Florida standardbred racing.

5. **Simulcasting:**

The take-out table for interstate wagering is applicable only to wagers 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 applies 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 receive one-third of the net proceeds from the rebroadcasts as their commissions. Pursuant to ss. 550.6305(9)(f), F.S., the guest track receives 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 is 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), F.S., guests located in a county that has only two permits (one for jai alai and one for greyhound racing), and those located in Broward and Dade Counties, receive 50% of the net proceeds derived from the rebroadcast as their commissions. Other guests receive one-third of the net proceeds as provided by 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 0.90% of the net proceeds is due to the FSBOA. Of the remaining net proceeds, half is used by the permitholder for the payment of purses during the next live meet.

6. **Guest Commission:**

Pursuant to ss. 550.6305(1), F.S., all guest tracks that are eligible to receive broadcasts and accept wagers on horse races from a host track racing under a harness horse permit are entitled to a payment of 5.00% of the total contributions to the pari-mutuel pool on wagers accepted at the guest track. However, if a guest track is a horserace permitholder that accepts intertrack wagers during its current race meet, one-half of the payment provided in this subsection and ss. 550.6345, F.S., is paid as purses during its current race meet.

QUARTER HORSE RACING TAKE-OUT STRUCTURE

	<i>LIVE WAGERING</i>	<i>INTERSTATE WAGERING</i>	<i>INTERTRACK WAGERING FLORIDA RACES</i>
APPLICABLE PERIOD	All Year	All Year	All Year
BASE	Handle	Handle	Handle
TOTAL TAKE-OUT	X	X	X
STATE TAX	3.30	3.30	3.30
F.Q.H.B.O.A.	1.00	---	1.00
GUEST COMMISSION	---	---	7.00
MINIMUM PURSE	6.00	---	6.125
TOTAL DISTRIBUTION	10.30	3.30	17.425
PERMITHOLDER	X - 10.30	X - 3.30	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 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 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 Florida Quarter Horse Breeders' & Owners' Association (FQHBOA):**
Pursuant to ss. 550.2625(5)(a) and ss. 550.625(2)(c), F.S., amounts paid to Florida Quarter Horse Breeders' & Owners' Association (FQHBOA) 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 STRUCTURE

4. **Florida Owners' Awards:**

Pursuant to ss. 550.625(1), F.S., at the discretion of the host track, an amount of up to 0.50% 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:**

Pursuant to ss. 550.2625(7), F.S., the tables also apply to Arabian and Appaloosa horse racing conducted under a quarter horse permit. When this occurs, 1.00% of live handle is required to be paid to the state for the promotion of Florida Arabian and Appaloosa horse racing.

6. **Guest Commission:**

Pursuant to ss. 550.6305(1), F.S., all guest tracks that are eligible to receive broadcasts and accept wagers on horse races from a host track, racing under either a thoroughbred or quarter horse permit, are entitled to a payment of 7.00% of the total contributions to the pari-mutuel pool on wagers accepted at the guest track. However, if a guest track is a horserace permitholder that accepts intertrack wagers during its current race meet, one-half of the payment provided in this subsection and ss. 550.6345, F.S., is paid as purses during its current race meet.

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNESS	QUARTER HORSE
Daily License Fee					
Live	\$80 per race 550.0951(1)(a)	\$40 per game 550.0951(1)(a)	\$100 per race 550.0951(1)(a)	\$100 per race 550.0951(1)(a)	\$100 per race 550.0951(1)(a)
Simulcast	\$500 cap per day 550.0951(1)(a)	\$500 cap per day 550.0951(1)(a)	\$500 cap per day 550.0951(1)(a)	\$500 cap per day 550.0951(1)(a)	\$500 cap per day 550.0951(1)(a)
Admissions Tax	Greater of 15% of admission charge to enter facility and grandstand or 10 cents 550.0951(2)(a)	Greater of 15% of admission charge to enter facility and grandstand or 10 cents 550.0951(2)(a)	Greater of 15% of admission charge to enter facility and grandstand or 10 cents 550.0951(2)(a)	Greater of 15% of admission charge to enter facility and grandstand or 10 cents 550.0951(2)(a)	Greater of 15% of admission charge to enter facility and grandstand or 10 cents 550.0951(2)(a)
	No tax applies to free or complimentary passes 550.0951(2)(b)	No tax applies to free or complimentary passes 550.0951(2)(b)	No tax applies to free or complimentary passes 550.0951(2)(b)	No tax applies to free or complimentary passes 550.0951(2)(b)	No tax applies to free or complimentary passes 550.0951(2)(b)
		Any permitholder that has incurred tax on handle and admissions tax that exceeds operating earnings during or after FY 97/98 is entitled to a tax credit 550.09511(1)(b)			
Tax on Handle					
Live	7.6% of handle 550.09514(1)	4.25% of handle 550.09511(2)(a)1	2% of handle (Jan 3–Mar 16) 0.20% of handle (Mar 17–May 22) 1.25% of handle (May 23-Jan 2) 550.09515(2)(a)1	1% of handle 550.09512(2)(a)	3.3% of handle 550.0951(3)(a)
	Tax exemption of \$100,000 per performance and total tax credit of \$360,000 or \$500,000 per fiscal year 550.09514(1)	If live handle in previous state year <\$15 million, first \$30K/perf exemption 550.09511(2)(a)1	Any permitholder conducting two periods – double sum of tax % 550.09515(2)(a)2		
	Each permitholder authorized a maximum \$500,000 tax savings and permitholder with lowest live handle during preceding state fiscal year may transfer any unused portion of daily license fee credit to any greyhound permitholder which acts as a host track to the permitholder 550.0951(1)(b)	If current total tax exceeds 91/92 tax then tax at 2.55% 550.09511(2)(b)	EXCEPTION: Two permitholders may agree in writing to operate first or last 3 days of other period 550.09515(2)(a)2.a.		
	\$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)(a)	If permitholder restricted from conducting year round performances tax at 3.85% 550.09511(3)(a)	Two permitholders may switch periods 550.09515(2)(a)2.c.		
		Any permitholder that has incurred tax on handle and admissions tax that exceeds operating earnings during or after FY 97/98 is entitled to a tax credit 550.09511(1)(b)	Any permitholder with FY 91/92 handle <= \$34 Million- 0.5% tax 550.09515(2)(a)2.c.		

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNESS	QUARTER HORSE
ITW	<p>7.6% of handle 550.0951(3)(c)1</p> <p>If permitholder in Tampa-St. Pete, Dade-Broward, or Jacksonville, and as specified in 550.615(6) or (8), tax at 6% among greyhound permitholders 550.0951(3)(c)2</p>	<p>7.1% of handle 550.0951(3)(c)1</p> <p>If permitholder 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)</p> <p>If permitholder in Dade-Broward tax at 6.1% except if current tax > FY 92/93 then tax at 2.3% 550.0951(3)(c)2</p> <p>Any permitholder that has incurred tax on handle and admissions tax that exceeds operating earnings in FY 97/98 or beyond, is entitled to a tax credit 550.09511(1)(b)</p>	<p>3.3% of handle 550.0951(3)(c)1</p> <p>Permitholders that conduct performances from May 23-Jan 2 must make available the signal to the permitholder that conducts performances from Mar 17-May 22; the tax rate is 2% but is retained by the host track and at least 50% is used to pay purses at host track 550.615(11)</p> <p>Permitholders that conduct performances from Mar 17-May 22; and are located within an area of the state where 3 or more thoroughbred permitholders are within 25 miles - tax rate is 0.20% 550.09515(6)</p>	<p>3.3% of handle 550.0951(3)(c)1</p>	<p>3.3% of handle 550.0951(3)(c)1</p>
Simulcast	<p>7.6% of handle 550.3551(4)</p>	<p>4.25% of handle or 2.55% when current tax exceeds FY 91/92 550.3551(4)</p> <p>If permitholder restricted from conducting year round performances tax at 3.85% 550.09511(3)(a)</p> <p>Any permitholder that has incurred tax on handle and admissions tax that exceeds operating earnings in FY 97/98 or beyond, is entitled to a tax credit 550.09511(1)(b)</p>	<p>Same as live rate 550.3551(3)(c)</p>	<p>1% of handle 550.3551(3)(c)</p>	<p>3.3% of handle 550.3551(3)(c)</p>
ITW of Simulcast	<p>7.6% of handle 550.3551(4)</p> <p>If permitholder in Tampa-St. Pete, Dade-Broward, or Jacksonville and as specified in 550.615(6) or (8), tax at 6% among greyhound permitholders 550.0951(3)(c)2</p>	<p>ITW rate 550.3551(4)</p> <p>Any permitholder that has incurred tax on handle and admissions tax that exceeds operating earnings in FY 97/98 or beyond, is entitled to a tax credit 550.09511(1)(b)</p>	<p>2.4% of handle 550.0951(3)(c)1</p> <p>If thoroughbred guest permitholder is located more than 35 miles away, host track shall pay 0.50% tax on handle and 1.9% to guest track (Tampa Bay Downs) for purses 550.09515(5)</p>	<p>2.4% of handle 550.0951(3)(c)1</p>	<p>2.4% of handle 550.0951(3)(c)1</p>

<u>STATUTE TOPIC</u>	<u>GREYHOUNDS</u>	<u>JAI ALAI</u>	<u>THOROUGHBREDS</u>	<u>HARNESS</u>	<u>QUARTER HORSE</u>
			<p>Permitholders that conduct performances from May 23-Jan2 must make available the signal to the permitholder that conducts performances from Mar 17-May 22; the tax rate is 2% but is retained by the host track and at least 50% is used to pay purses at the host track 550.615(11)</p> <p>Permitholders that conduct performances from Mar 17-May 22 and are located within an area of the state where 3 or more thoroughbred permitholders within 25 miles - tax rate is 0.20% 550.09515(6)</p>		
<u>Breaks</u>					
Live	To permitholder 550.0951(4)	To players as awards 550.09511(2)(f)	To permitholder 550.2633(5)	To Florida Standardbred Breeders' & Owners' Association (FSBOA) 550.2625(4)	To Florida Quarter Horse Breeders' Owners' Association (FQHBOA) 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(7)(a) and (8)(a)
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)
<u>Outs (Escheats)</u>					
Live	To State of Florida 550.1645(2)	To State of Florida 550.1645(2)	To permitholder 550.2633(5)	To FSBOA 550.2633(2)(a)	To FQHBOA 550.2633(2)(b) If Appaloosa or Arabian: FL Quarter Horse Racing Promo. Trust Fund 550.2633(2)(c) and (d)
ITW	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325	To permitholder 550.6325
Simulcast	To permitholder 550.3551(4) and (11)	To permitholder 550.3551(4) and (11)	To permitholder 550.3551(3)(c)	To permitholder 550.3551(3)(c)	To permitholder 550.3551(3)(c)

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNESS	QUARTER HORSE
<u>Purses/ Players' Awards</u> Live	<p>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)</p> <p>Effective FY 97/98, an amount equal to 75% of daily license fee paid in FY 94/95 to be disbursed weekly 550.09514(2)(b)2</p>	<p>Breaks on live handle to players' awards 550.09511(2)(f)</p>	<p>Minimum 7.5% of handle 550.2625(2)(a)</p> <p>0.625% of handle Jan 3-Mar 16 0.225% of handle Mar 17-May 22 0.85% of handle May 23-Jan 2 Any permitholder with FY 91/92 handle <= \$34 million – not subject to additional purses 550.2625(2)(a)</p> <p>Permitholder must withhold additional 2% on exotic wagering when takeout exceeds 20% 550.2625(2)(a)</p>	<p>Minimum 7.5%-8% of handle 550.2625(2)(b)1</p> <p>Up to 0.50% of handle for medical benefits 550.2625(2)(b)2</p>	<p>Minimum 6% of handle 550.2625(2)(c)</p>
ITW	<p>In the county where there are 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</p> <p>Each permitholder that conducts 3 or more live performances during any week shall pay the same rate for purses on wagers it accepts as a guest as it pays for live racing 550.09514(2)(c)(1)</p> <p>In addition, the permitholder shall pay purses on wagers accepted on greyhound races at a guest track in the same market area 550.09514(2)(c)1</p>	N/A	<p>Minimum 6.125% of handle 550.625(1)</p> <p>0.50% of handle may be deducted by host from purses to supplement awards for owners of Florida bred horses 550.625(1)</p>	<p>Minimum 7% of handle 550.625(1)</p>	<p>Minimum 6.125% of handle 550.625(1)</p> <p>0.50% of handle may be deducted by host from purses to supplement awards for owners of Florida bred horses 550.625(1)</p>
ITW-Guest Thoroughbred-Open	N/A	N/A	<p>If guest thoroughbred is open: 2% of thoroughbred guest ITW handle shall be remitted to Thoroughbred guest which shall be deducted from purses payable by host track; guest pays 2% as purses during current meet 550.6305(1)(a)</p>	N/A	N/A

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNESS	QUARTER HORSE
ITW-Thoroughbred-Dark	N/A	N/A	If guest thoroughbred is dark and receiving thoroughbred races from a permitholder (host) within 25 miles of each other, then 2% of guest ITW handle shall be remitted to dark thoroughbred which shall be deducted from purses payable by host track; guest pays 2% as purses during next meet 550.6305(1)(b)	N/A	N/A
Simulcast	Each host shall pay one quarter of the sum of simulcast fees, plus 3% of intertrack handle generated at guest facilities located outside market area of host and that paid a contractual fee to host, less the transmission costs 550.09514(2)(c)2	N/A	N/A	N/A	N/A
ITW of Simulcast	Each host shall pay one quarter of the sum of simulcast fees, plus 3% of intertrack handle generated at guest facilities located outside market area of host and that paid a contractual fee to host, less the transmission costs 550.09514(2)(c)2	N/A	One third of remaining take out as purse at host track 550.6305(9)(b)3 In Palm Beach County, 50% of remaining take out as purses at host track 550.6305(9)(d)	One third of remaining take out as purse at host track 550.6305(9)(e)4 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)	N/A
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)	N/A
<u>Breeders' & Stallion Awards</u>					
Live	N/A	N/A	0.75% of handle to Florida Thoroughbred Breeders' & Owners' Association (FTBOA) 550.2625(3)	Breaks & escheated tickets to FSBOA 550.2625(4) & 550.26165(1)	Breaks, 1% of handle & escheat tickets to FQHBOA 550.2625(5)(a)& 550.2633(2)(b)
ITW	N/A	N/A	0.75% of handle to FTBOA 550.625(2)(a)	1% of handle to FSBOA 550.625(2)(b)	1% of handle to FQHBOA 550.625(2)(c)
Simulcast	N/A	N/A	0.75% of handle to FTBOA for interstate broadcast per 550.3551(3) 3.3% of gross revenue received by permitholder when race transmitted out of Florida to FTBOA-550.2625(3)	N/A	N/A

STATUTE TOPIC	GREYHOUNDS	JAI ALAI	THOROUGHBREDS	HARNESS	QUARTER HORSE
ITW of Simulcast	N/A	N/A	0.75% of handle to FTBOA 550.2625(3)	1% of handle to FSBOA 550.625(2)(b)	N/A
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)	N/A
<u>Owners' Awards</u>					
Live	N/A	N/A	Must withhold 1% of exotic handle when takeout exceeds 20% 550.2625(2)(a)	N/A	N/A
ITW	N/A	N/A	An amount of 8.5% of purses as set forth in s. 550.2625(2)(e) EXCEPTION: Permitholders with an average blended takeout less than 20% and purse distribution exceeds \$225,000 550.2625(2)(e)	N/A	N/A
ITW of Simulcast	N/A	N/A	N/A	0.09% of all harness wagering proceeds on broadcasts shall be paid 550.3551(6)(b)	N/A
<u>Payment to Guests</u>					
ITW	5% to guests 550.6305(1)	5% to guests 550.6305(1)	7% to guests 550.6305(1)	5% to guests 550.6305(1)	7% to guests 550.6305(1)
<u>Charity/Scholarship</u>	Maximum 5 days 550.0351(1)	Maximum 5 days 550.0351(1) 1 extra performance is permitted to benefit retired jai-alai players 550.0351(8) Up to 2 performances permitted to benefit retired jai-alai players who have not conducted 1 extra performance since FY 92/93 550.0351(9)	Maximum 5 days 550.0351(1) 1 additional scholarship day at Tampa Bay Downs to benefit Pasco-Hernando Community College 550.0351(6)(a)	Maximum 5 days 550.0351(1)	Maximum 5 days 550.0351(1)
<u>SPECIAL NOTE FOR CHARITY/SCHOLARSHIP RACES AND GAMES</u>					
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
<u>Jai Alai Tournament of Champions</u>	N/A	<p>Handle is exempt from taxation 550.2704(3); \$150K tax credit for players' awards 550.2704(4)</p> <p>\$150K tax credit for capital improvements, extraordinary expenses, and marketing 550.2704(5)</p>	N/A	N/A	N/A
<u>Breeders' Cup Meet</u>	N/A	N/A	<p>Operation by other thoroughbred permitholders shall be prohibited during 3 days of Breeders' Cup Meet 550.26352(3)</p> <p>A tax credit up to \$500K for operating losses of thoroughbred permitholder located within 35 miles of the permitholder conducting the Breeders' Cup Meet 550.26352(3)</p> <p>Handle is exempt from taxation for permitholder conducting the Breeders' Cup Meet 550.26352(4)</p> <p>A tax credit up to \$800K to pay purses during Breeders' Cup Meet 550.26352(5)</p> <p>A tax credit up to \$800K for capital improvements and extraordinary expenses for operation of Breeders' Cup Meet 550.26352(6)</p> <p>Permitholder shall be exempt from payment of purses which are paid or supplied by Breeders' Cup Limited except for payment of breeders' awards 550.26352(7)</p>	N/A	N/A