

# Division of Pari-Mutuel Wagering

75th Annual Report  
Fiscal Year 2005-2006

Florida Department of  
Business and Professional  
Regulation



Jeb Bush  
Governor

Simone Marsteller  
Secretary

1940 North Monroe Street  
Tallahassee, Florida  
32399

[www.MyFlorida.com/dbpr](http://www.MyFlorida.com/dbpr)

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
 DIVISION OF PARI-MUTUEL WAGERING  
 COMPREHENSIVE ANNUAL REPORT  
 FISCAL YEAR ENDING JUNE 30, 2006**

**INTRODUCTORY SECTION**

Overview and Explanation of Report Terminology .....	2
Division Overview .....	3
Events Shaping the 2005/2006 Racing/Gaming Season in Florida .....	6

**STATISTICAL SECTION**

Components of Pari-Mutuel Handle From Performances .....	7
Total Regular and Charity/Scholarship Handle.....	8
Total State Revenue From Performances .....	9
Summary of State Revenue from Pari-Mutuel Activities.....	10
Fiscal Years Comparative Data .....	11
Graphs - Historical Pari-Mutuel Wagering Activity.....	12
Charity and Scholarship Performances, Racing Scholarship Trust Fund and Abandoned Winning Tickets.....	15
Components of Cardroom Revenue by Association.....	16

**REVENUE AND OTHER DATA BY ASSOCIATION**

Industry Summaries and Individual Permitholder Data .....	17
Total Intertrack Wagering Handle by Guest.....	38

**FINANCIAL STATEMENTS**

Balance Sheet - Special Revenue Fund.....	40
Statement of Revenue, Expenditures & Changes in Fund Balance - Budget & Actual .....	41
Notes to Financial Statements .....	42

**PARI-MUTUEL STATUTE MATRIX**

Statute Matrix Summary.....	45
-----------------------------	----

# INTRODUCTION

## OVERVIEW

This annual report on pari-mutuel wagering in Florida encompasses the fiscal year, which began July 1, 2005, and ended June 30, 2006. This is the 75th annual report in the series. The first annual report was issued for Fiscal Year 1931/1932, the initial year of legalized pari-mutuel wagering in Florida.

In Florida, pari-mutuel wagering is authorized for thoroughbred horse racing, harness horse racing, quarter horse racing, Appaloosa and Arabian horse racing, greyhound racing, jai alai games and cardroom poker games. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is now the only state in the United States that continues to conduct live jai alai performances. This annual report, which is required by Florida law, is intended to inform the Governor, the Legislature, the industry and other interested parties about pari-mutuel wagering activities. The report is organized into five primary sections:

1. Introductory Section - An overview of the Division of Pari-Mutuel Wagering.
2. Statistical Section - A summary of racing and gaming activities, pari-mutuel handle and taxes, as well as multiple year comparative trend data.
3. Revenue and Other Data by Association - Pari-mutuel handle and taxes by individual racing association or fronton.
4. Financial Section - Official financial statements of the Division of Pari-Mutuel Wagering and accompanying notes.
5. Pari-Mutuel Statute Matrix - A table that summarizes the distribution of handle applicable to pari-mutuel wagering statutes and rules.

## EXPLANATION OF REPORT TERMINOLOGY

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

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

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

For the current fiscal year, this annual report shows combined figures for charity, scholarship and regular performances. The division revised the 2004/2005 calculations to also include charity and scholarship performances for the purpose of having an accurate comparison of pari-mutuel data for the last two fiscal years.

## **THE DIVISION OF PARI-MUTUEL WAGERING**

**David J. Roberts, Director**  
**Joe Dillmore, Deputy Director**

The Division of Pari-Mutuel Wagering is a program area in the Department of Business and Professional Regulation within the Executive Branch of Florida's government. The division is charged with the regulation of Florida's pari-mutuel industry, as authorized by Chapter 550, Florida Statutes, as well as collecting and safeguarding revenues due to the state. Since 1931, the division has evolved from a racing commission to a professional regulatory organization overseeing a highly complex and sophisticated industry.

The Office of the Director maintains general oversight and administration of the division. Specific responsibilities include budget planning, developing rules, policies and procedures, legislative analysis, strategic planning, communications and administrative actions. Additionally, the Office of the Director ensures that all functional areas of the division operate in a cooperative effort to achieve the efficient and effective regulatory oversight of the industry.

The division's structure is divided between three offices which act under the management of the Office of the Director: the Office of Auditing, the Office of Operations and the Office of Investigations. Each office focuses upon a different aspect of regulation within the pari-mutuel industry in an effort to protect state revenues and maintain the public's confidence in the integrity of the wagering activity.

### **OFFICE OF AUDITING**

**James S. Hakemoller, Chief of Auditing**

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

The Office of Auditing is divided into two functional areas: compliance auditing and accounting/financial analysis.

The auditing staff examines several aspects of pari-mutuel activity to determine permitholder compliance with statutes and rules. Various types of compliance audits performed are: greyhound purse audits, cardroom audits, mutuels audits, escheat audits, totalisator audits, charity/scholarship audits and other pertinent examinations. During Fiscal Year 2005/2006, the Office of Auditing conducted reviews on 6,278 performances, 18 greyhound purse audits, 21 greyhound adoption proceeds audits, 26 mutuels audits, 26 escheat audits, 16 cardroom audits, 28 charity/scholarship audits, 31 permitholder financial statement reviews, 345 monthly remittance reports and 20 malfunction reports.

The accounting/financial staff ensures that state revenue is collected accurately and timely. The staff is responsible for reviewing permitholder financial statements, compiling statistical information, and performing analyses as requested by the department, legislature, industry and other interested parties.

The Office of Auditing is also responsible for oversight of pari-mutuel cardroom operations to ensure the integrity of the cardroom poker games, which includes the accurate collection of cardroom revenue. In accordance with Section 849.086(13)(h), Florida Statutes, a portion of this tax revenue is distributed to the counties and municipalities, ensuring compliance with the Florida Statutes and the Florida Administrative Code. During Fiscal Year 2005/2006, the division distributed approximately \$555,417 to counties/municipalities.

**OFFICE OF OPERATIONS**  
**Jill R. Blackman, Chief of Field Operations**

The Office of Operations has oversight responsibility of state personnel located at each of the 25 pari-mutuel facilities, as well as the issuance of occupational licenses.

All persons who work at a racetrack, fronton, or cardroom, and who have access to money wagered, restricted areas, and/or racing animals, must obtain an occupational license issued by the division. During Fiscal Year 2005/2006, the Office of Operations, Licensing Section, processed 17,685 pari-mutuel occupational license applications for businesses and individuals, of which 1,399 were related to the operation of cardrooms. The department's Single Licensing System permits applicants for pari-mutuel wagering occupational licenses to obtain them on site. Each individual licensed with the division is required to be fingerprinted every five years. The fingerprints are then forwarded to the Florida Department of Law Enforcement and Federal Bureau of Investigation for processing. Thirty-one Permitholder Annual Operating Licenses that delineate operating dates were issued.

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 statutes. The stewards and judges monitor each race/game and conduct inquiries and hearings into alleged violations of the state pari-mutuel statutes and rules. The stewards and judges conducted 200 hearings for alleged violations in Fiscal Year 2005/2006, which resulted in fines totaling \$34,275, the suspension of occupational licenses for 119 individuals, and the revocation of 5 occupational licenses.

Operations' staff collects urine and blood samples from racing animals which are analyzed for prohibited substances by the Racing Laboratory. The Racing Laboratory is operated under an annual contract with the University of Florida, College of Veterinary Medicine. State veterinarians and veterinary assistants collected 85,844 samples that included: 66,860 greyhound urine samples, 9,005 horse urine samples, and 9,979 horse blood samples during Fiscal Year 2005/2006. There were 136 positive findings of impermissible substances in the samples collected.

**OFFICE OF INVESTIGATIONS**  
**Steve E. Kogan, Chief of Investigations**

The Office of Investigations examines possible rule or statutory violations that may occur in the pari-mutuel industry, including 136 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 and animal cruelty, to the use of performance altering medications or illegal substances during races. This office completed 1,022 pari-mutuel activity investigations, and 646 background investigations of all cardroom occupational license applicants to ensure compliance with Section 849.086, Florida Statutes, and Chapter 61D-11, Florida Administrative Code. The investigations team also conducts substantial background examinations of potential permitholders, 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 members of the North American Pari-Mutuel Regulators Association (NAPRA), and the Association of Racing Commissioners International (ARCI).

**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 fluids of racing horses and greyhounds.

During Fiscal Year 2005/2006, the laboratory received and processed 85,844 samples which resulted in 533,958 analyses. The vigilant monitoring of samples by the laboratory serves to deter the illegal use of drugs in racing animals in Florida.

	Horse Urine/Blood	Greyhound Urine	Other <sup>1</sup>	Miscellaneous <sup>2</sup>
<b>Samples Received</b>	18,984	66,860	4	547
<b>Samples Analyzed</b>	19,038 <sup>3</sup>	28,889	4	547
<b>Number of Analyses</b>	284,063	249,895	115	14,597
<b>Positives</b>	99	37	0	N/A

1. Any samples analyzed other than blood and urine.
2. Administration, Quality Assurance and Service Samples (Not included in Annual Totals).
3. The Samples Analyzed number is larger than the Samples Received number due to the carryover of samples received in June that are analyzed in July of the next fiscal year.

**DRUG POSITIVES FOR FISCAL YEAR 2005/2006**

Types of Positives (ARCI Drug Class)	Horse	Greyhound
Acepromazine Metabolites (3)	5	0
Acetaminophen (4)	0	1
Albuterol (3)	0	1
Benzoyllecgonine (1)	6	9
Benzoyllecgonine (1)/Ecgonine Methyl Ester (1)	0	1
Butorphanol (3)	1	0
Caffeine (2)/Theophylline (3)	1	0
Cimetidine (5)	4	0
Clenbuterol (3)	1	0
Dimethyl Sulfoxide (5)	10	9
Ephedrine (2), Phenylpropanolamine (3)	1	0
Flunixin (4)	1	0
Flunixin (4), Phenylbutazone (N/A)	2	0
Gamma-Hydroxyphenylbutazone (N/A)	0	10
Guaifenesin (4)	1	0
Methocarbamol (4)	12	0
O-Desmethylprilamine (3)	1	0
Phenylbutazone (N/A)/Oxyphenbutazone (4)	52	0
Phenylpropanolamine (3)/Pseudoephedrine (3)	1	0
Procaine (3)	0	6
<b>TOTAL</b>	<b>99</b>	<b>37</b>

## Events Shaping the 2005/2006 Racing/Gaming Season in Florida

- Chapter 2005-362, Laws of Florida, created Chapter 551, Florida Statutes, which allows slot machines and their regulation by the division. By referendum, slot racinos will be allowed only in Broward County, including Gulfstream Park Racing Association located in Hallandale, Mardi Gras Racetrack and Gaming Center in Hallandale Beach, Dania Jai Alai/Summersport Enterprises in Dania, and Pompano Park, Inc., in Pompano Beach, Florida. All 4 locations are performing significant renovations. At least two permitholders, Mardi Gras Racetrack and Gaming Center and Gulfstream Park Racing Association, are proposed to begin operating slot machines by the end of the fourth quarter of the 2006 calendar year. The department has filled many of the 46 newly allotted positions for the oversight of slot gaming activity, and has developed many of the rules and procedures.
- For cardroom poker activity, the number of cardroom occupational licenses decreased from 1,483 in Fiscal Year 2004/2005, to 1,399 in Fiscal Year 2005/2006, with associated revenue declining from \$91,250 to \$75,347. The number of cardroom tables increased from 371 in Fiscal Year 2004/2005, to 419 in Fiscal Year 2005/2006. Taxable gross receipts increased from \$38,089,764 to \$44,433,359, and total revenue to the state climbed from \$4,046,977 to \$4,707,337.
- On November 5, 2005, and May 13, 2006, the American Greyhound Track Operators' Association sponsored the National Greyhound Night of Stars. This national event is conducted each year as an effort to raise public interest in greyhound racing. Several Florida tracks, as well as other greyhound facilities around the nation, participated in live and/or, simulcast broadcasts of greyhound racing. Total wagered for the two-day event was \$2,036,549 nationwide, with \$642,774 being wagered at Florida tracks.
- In May 2006, many greyhounds were inflicted with a kennel sickness and all state greyhound tracks imposed a quarantine to restrict movement of greyhounds between tracks. The kennel sickness resulted in the loss of 129 races for 2005/2006, due to an insufficient number of greyhounds available to race.
- Hurricanes Dennis, Katrina, Rita and Wilma caused damage at several pari-mutuel facilities. A total of 292 races and games were cancelled due to the effects of the hurricanes.
- For the first time in over 35 years, the Florida Division of Pari-Mutuel Wagering licensed a new pari-mutuel permitholder. Hamilton Jai Alai and Poker, located in Jasper, operated its first performance on September 17, 2005. Hamilton conducted 249 performances, providing for wagering on 2,148 live jai alai games, and local patrons wagered \$444,075.



# STATISTICAL SECTION

# COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

	Daily License Fee	Tax on Handle	Minimum Required Payment (1)	Permittholder Revenues From Pari-Mutuel Handle	Public Pool	Total Handle (2)
<b>Fiscal Year 2005/2006</b>						
<b>Greyhound Racing Associations</b>						
Bet Miami Greyhounds	\$118,220	\$531,030	\$79,675	\$4,345,617	\$16,464,675	\$21,539,217
CCC Racing	0	0	0	1,576,909	5,272,071	6,848,980
Daytona Beach Kennel Club	166,000	223,583	46,486	3,509,655	10,367,096	14,312,820
Ebro Greyhound Park	250,320	243,452	28,302	1,230,509	4,034,146	5,786,729
Flagler Greyhound Track	130,380	574,229	102,561	4,773,586	18,331,138	23,911,894
Jacksonville Kennel Club	44,720	337,119	214,753	6,126,619	21,455,466	28,178,677
Jefferson County Kennel Club	199,600	134,804	18,817	758,277	2,579,286	3,690,784
Mardi Gras Race Track and Gaming Center	145,920	750,476	93,887	6,010,436	22,545,257	29,545,976
Meibourne Greyhound Park	101,120	12,033	6,856	156,636	641,568	918,213
Naples-Ft. Myers Greyhound	241,600	1,182,919	99,765	8,258,981	32,418,412	42,201,677
Orange Park Kennel Club	142,020	1,402,897	189,042	11,459,226	42,134,435	55,327,620
Palm Beach Kennel Club	408,160	3,489,862	180,285	18,987,666	74,131,705	97,207,678
Pensacola Greyhound Track	255,520	248,852	0	965,976	4,217,331	5,687,679
Sanford-Orlando Kennel Club	11,200	0	41,050	1,715,195	5,921,159	7,688,604
Sarasota Kennel Club	38,320	74,987	51,747	2,275,965	8,155,585	10,596,604
St. Johns Greyhound Park	29,220	165,094	213,537	5,781,456	19,801,237	25,990,544
St. Petersburg Kennel Club	182,640	1,628,903	292,711	16,963,745	60,972,475	80,040,474
Tampa Greyhound Track	49,760	291,280	165,381	3,849,603	14,077,927	18,433,951
<b>Total Greyhound Tracks</b>	<b>\$2,514,720</b>	<b>\$11,301,520</b>	<b>\$1,824,855</b>	<b>\$98,746,057</b>	<b>\$363,520,969</b>	<b>\$477,908,121</b>
<b>Jai Alai Frontons</b>						
Dania Jai Alai	\$132,000	\$0	\$3,221	\$5,054,869	\$16,775,511	\$21,965,601
Florida Jai Alai	44,760	0	3,048	441,490	1,604,124	2,093,422
Ft. Pierce Jai Alai	19,520	0	222	239,111	681,351	940,204
Hamilton Jai Alai and Poker	85,920	8,882	0	25,639	323,634	444,075
Miami Jai Alai	117,360	0	8,852	5,657,600	16,503,363	22,287,175
Ocala Jai Alai	18,240	0	0	129,020	394,559	541,819
Summer Jai Alai	121,520	0	12,506	5,386,732	15,753,798	21,274,556
Summersport Enterprises	91,160	0	3,074	3,249,370	10,998,562	14,342,166
<b>Total Jai Alai Frontons</b>	<b>\$630,480</b>	<b>\$8,882</b>	<b>\$30,923</b>	<b>\$20,183,631</b>	<b>\$63,034,902</b>	<b>\$83,889,018</b>
<b>Thoroughbred Racing Associations</b>						
Calder Race Course	\$212,400	\$5,121,312	\$330,329	\$69,774,931	\$286,044,864	\$361,483,836
Gulfstream Park	142,200	2,417,254	259,175	42,993,077	182,435,795	228,247,501
Tampa Bay Downs	175,700	1,745,333	138,067	25,265,350	97,893,260	125,217,710
Tropical Park	97,300	1,712,271	286,078	27,053,826	109,741,067	138,890,542
<b>Total Thoroughbred Tracks</b>	<b>\$627,600</b>	<b>\$10,996,170</b>	<b>\$1,013,649</b>	<b>\$165,087,184</b>	<b>\$676,114,986</b>	<b>\$853,839,589</b>
<b>Harness Racing Associations</b>						
Pompano Park Racing	346,400	1,147,976	31,085	21,283,586	76,310,611	99,119,658
<b>TOTAL FOR ALL TRACKS AND FRONTONS</b>	<b>\$4,119,200</b>	<b>\$23,454,548</b>	<b>\$2,900,512</b>	<b>\$305,300,658</b>	<b>\$1,178,981,468</b>	<b>\$1,514,756,386</b>

(1) This is tax on handle from charity performances, and is the statutory minimum required amount for disbursement to approved charitable organizations by permittholders.

(2) Tax on Attendance is not a component of Total Pari-Mutuel Handle.

**TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE**

	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		Live	Simulcast	ITW	ITWS		
<b>Fiscal Year 2005/2006</b>											
<b>Greyhound Racing Associations</b>											
Bet Miami Greyhounds	\$4,950,145	\$4,389,762	\$6,924,889	\$3,996,024	\$20,260,820	\$478,413	\$262,385	\$357,168	\$180,431	\$1,278,397	\$21,539,217
CCC Racing	6,848,980	0	0	0	6,848,980	0	0	0	0	0	6,848,980
Daytona Beach Kennel Club	10,940,258	1,116,736	1,609,411	0	13,666,405	553,383	30,192	62,840	0	646,415	14,312,820
Ehro Greyhound Park	5,414,329	0	0	0	5,414,329	372,400	0	0	0	372,400	5,786,729
Flagger Greyhound Track	5,039,679	4,079,421	7,997,551	5,113,267	22,229,918	467,386	304,248	572,180	340,537	1,684,351	23,914,269
Jacksonville Kennel Club	6,393,412	0	18,303,555	0	24,696,967	1,026,934	1,876	2,451,269	1,631	3,481,710	28,178,677
Jefferson County Kennel Club	3,443,195	0	0	0	3,443,195	247,589	0	0	0	247,589	3,690,784
Mardi Gras Race Track and Gaming Center	8,184,406	6,764,129	8,568,113	4,519,357	28,036,005	549,330	342,833	400,550	217,258	1,509,971	29,545,976
Melbourne Greyhound Park	828,004	0	0	0	828,004	90,209	0	0	0	90,209	918,213
Naples-Ft. Myers Greyhound	20,862,047	0	19,882,042	0	40,544,089	1,003,639	0	653,949	0	1,657,588	42,201,677
Orange Park Kennel Club	11,322,028	30,574	40,279,869	330,368	51,962,839	889,323	0	2,475,458	0	3,364,781	55,327,620
Palm Beach Kennel Club	38,507,571	2,105	55,480,566	0	93,990,242	1,503,752	0	1,713,884	0	3,217,636	97,207,678
Pensacola Greyhound Track	5,687,679	0	0	0	5,687,679	0	0	0	0	0	5,687,679
Sanford-Orlando Kennel Club	7,148,476	0	0	0	7,148,476	540,128	0	0	0	540,128	7,688,604
Sarasota Kennel Club	9,915,729	0	0	0	9,915,729	680,875	0	0	0	680,875	10,596,604
St. Johns Greyhound Park	4,716,422	763	17,741,094	831	22,459,110	800,872	30,282	2,387,071	313,209	3,531,434	25,990,544
St. Petersburg Kennel Club	30,028,226	1,463	45,519,056	383	75,549,128	2,228,631	0	2,262,715	0	4,491,346	80,040,474
Tampa Greyhound Track	4,122,537	335	11,695,777	160	15,818,809	776,462	0	1,838,680	0	2,615,142	18,433,951
<b>Total Greyhound Tracks</b>	<b>\$184,153,123</b>	<b>\$16,385,288</b>	<b>\$234,001,923</b>	<b>\$13,960,390</b>	<b>\$448,500,724</b>	<b>\$12,209,326</b>	<b>\$971,816</b>	<b>\$15,175,564</b>	<b>\$1,053,066</b>	<b>\$29,409,772</b>	<b>\$477,910,496</b>
<b>Jai Alai Frontons</b>											
Dania Jai Alai	\$10,188,981	\$0	\$11,569,211	\$0	\$21,758,192	\$110,534	\$0	\$96,875	\$0	\$207,409	\$21,965,601
Florida Jai Alai	1,750,298	0	0	0	1,750,298	343,124	0	0	0	343,124	2,093,422
Ft. Pierce Jai Alai	869,086	0	0	0	869,086	71,118	0	0	0	71,118	940,204
Hamilton Jai Alai and Poker	444,075	0	0	0	444,075	0	0	0	0	0	444,075
Miami Jai Alai	9,533,790	0	12,482,235	0	22,016,025	141,752	0	129,398	0	271,150	22,287,175
Ocala Jai Alai	541,819	0	0	0	541,819	0	0	0	0	0	541,819
Summer Jai Alai	9,000,489	0	11,968,554	0	20,969,043	153,112	0	152,401	0	305,513	21,274,556
Summersport Enterprises	6,644,179	0	7,544,284	0	14,188,463	56,041	0	97,662	0	153,703	14,342,166
<b>Total Jai Alai Frontons</b>	<b>\$38,972,717</b>	<b>\$0</b>	<b>\$43,564,284</b>	<b>\$0</b>	<b>\$82,537,001</b>	<b>\$875,681</b>	<b>\$0</b>	<b>\$476,336</b>	<b>\$0</b>	<b>\$1,352,017</b>	<b>\$83,889,018</b>
<b>Thoroughbred Racing Associations</b>											
Calder Race Course	\$39,030,951	\$91,256,683	\$25,127,859	\$183,839,517	\$339,255,010	\$2,889,121	\$6,082,947	\$1,651,395	\$11,605,363	\$22,228,826	\$361,483,836
Gulfstream Park	57,711,756	43,687,197	33,960,379	70,151,622	205,510,954	7,767,610	4,589,115	3,883,264	6,496,558	22,736,547	228,247,501
Tampa Bay Downs	27,399,114	10,380,797	33,355,422	44,077,583	115,212,916	2,793,867	833,531	3,606,945	2,770,451	10,004,794	125,217,710
Tropical Park	18,310,427	30,665,721	12,735,757	56,436,463	118,148,368	3,738,104	5,608,261	2,072,943	9,322,866	20,742,174	138,890,542
<b>Total Thoroughbred Tracks</b>	<b>\$142,452,248</b>	<b>\$175,990,398</b>	<b>\$105,179,417</b>	<b>\$354,505,185</b>	<b>\$778,127,248</b>	<b>\$17,188,702</b>	<b>\$17,113,854</b>	<b>\$11,214,547</b>	<b>\$30,195,238</b>	<b>\$75,712,341</b>	<b>\$853,639,589</b>
<b>Harness Racing Associations</b>											
Pompano Park Racing	9,552,286	27,328,201	5,787,803	53,669,673	96,337,963	477,245	773,750	219,575	1,311,125	2,781,695	99,119,658
<b>TOTAL FOR ALL TRACKS AND FRONTONS</b>	<b>\$375,130,374</b>	<b>\$219,703,887</b>	<b>\$388,533,427</b>	<b>\$422,135,248</b>	<b>\$1,405,502,936</b>	<b>\$30,750,954</b>	<b>\$18,859,420</b>	<b>\$27,086,022</b>	<b>\$32,559,429</b>	<b>\$109,255,825</b>	<b>\$1,514,758,761</b>

**TOTAL STATE REVENUE FROM PERFORMANCES**

	LIVE		Total Live Taxes and Fees Collected		SIMULCAST		Total Simulcast Taxes and Fees Collected		ITW		ITW SIM		CHARITY PERFORMANCES		TOTAL TAXES and FEES COLLECTED
	Tax on Handle	Daily License Fee			Tax on Handle	Daily License Fee			Tax on Handle		Tax on Handle		Daily License Fee		
<b>Greyhound Racing Associations</b>															
Bet Miami Greyhounds	\$149,808	\$77,920	\$227,728	\$180,336	\$153,336	\$27,000	\$180,336	\$78,990	\$148,896	\$78,990	\$13,300	\$649,250			
CCC Racing	0	0	0	0	0	0	0	0	0	0	0	0			
Daytona Beach Kennel Club	146,449	120,240	266,689	20,327	20,327	30,500	50,827	0	56,807	0	15,260	389,583			
Ebro Greyhound Park	243,452	237,040	480,492	0	0	0	0	0	0	0	13,280	493,772			
Flagler Greyhound Track	134,253	78,000	212,253	133,710	133,710	38,500	172,210	116,315	189,951	116,315	13,880	704,609			
Jacksonville Kennel Club	91,829	32,000	123,829	0	0	0	0	0	245,290	0	12,720	381,839			
Jefferson County Kennel Club	134,804	187,120	321,924	0	0	0	0	0	193,427	101,132	12,480	334,404			
Mardi Gras Race Track and Gaming Center	248,278	100,720	348,998	207,639	207,639	31,500	239,139	0	0	0	13,700	896,396			
Melbourne Greyhound Park	12,033	89,280	101,313	0	0	0	0	0	479,820	0	11,840	113,153			
Naples-Ft. Myers Greyhound	703,099	229,600	932,699	0	0	0	0	0	1,005,695	15,729	12,000	1,424,519			
Orange Park Kennel Club	379,791	128,720	508,511	1,682	1,682	580	2,262	0	1,802,517	0	12,720	1,544,917			
Palm Beach Kennel Club	1,697,253	395,120	2,092,373	92	92	240	332	0	0	0	12,800	3,908,022			
Pensacola Greyhound Track	248,852	255,520	504,372	0	0	0	0	0	0	0	0	504,372			
Sanford-Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	11,200	11,200			
Sarasota Kennel Club	74,987	29,360	104,347	0	0	0	0	0	0	0	8,960	113,307			
St. Johns Greyhound Park	39,317	15,920	55,237	42	42	80	122	32	125,703	32	13,220	194,314			
St. Petersburg Kennel Club	706,927	168,800	875,727	80	80	160	240	15	921,881	15	13,680	1,811,543			
Tampa Greyhound Track	81,710	37,440	119,150	0	0	0	0	0	209,570	0	12,320	341,040			
<b>Total Greyhound Tracks</b>	<b>\$5,092,842</b>	<b>\$2,182,800</b>	<b>\$7,275,642</b>	<b>\$516,908</b>	<b>\$516,908</b>	<b>\$128,560</b>	<b>\$645,468</b>	<b>\$312,213</b>	<b>\$5,379,557</b>	<b>\$312,213</b>	<b>\$203,360</b>	<b>\$13,816,240</b>			
<b>Jai Alai Frontons</b>															
Dania Jai Alai	\$0	\$130,440	\$130,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,560	\$132,000			
Florida Jai Alai	0	40,800	40,800	0	0	0	0	0	0	0	3,960	44,760			
Ft. Pierce Jai Alai	0	18,880	18,880	0	0	0	0	0	0	0	640	19,520			
Hamilton Jai Alai and Poker	8,882	85,920	94,802	0	0	0	0	0	0	0	0	94,802			
Miami Jai Alai	0	116,240	116,240	0	0	0	0	0	0	0	1,120	117,360			
Ocala Jai Alai	0	18,240	18,240	0	0	0	0	0	0	0	0	18,240			
Summer Jai Alai	0	120,400	120,400	0	0	0	0	0	0	0	1,120	121,520			
Summersport Enterprises	0	90,120	90,120	0	0	0	0	0	0	0	1,040	91,160			
<b>Total Jai Alai Frontons</b>	<b>\$8,882</b>	<b>\$621,040</b>	<b>\$629,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,440</b>	<b>\$639,362</b>			
<b>Thoroughbred Racing Associations</b>															
Caldor Race Course	\$195,155	\$119,600	\$314,755	\$456,283	\$456,283	\$85,000	\$541,283	\$4,010,566	\$459,308	\$4,010,566	\$7,800	\$5,333,712			
Gulfstream Park	288,559	81,500	370,059	218,436	218,436	52,500	270,936	1,363,917	546,342	1,363,917	8,200	2,559,454			
Tampa Bay Downs	136,996	95,600	232,596	51,904	51,904	71,500	123,404	1,057,225	499,208	1,057,225	8,600	1,921,033			
Tropical Park	91,551	54,000	145,551	153,329	153,329	36,000	189,329	1,243,265	224,126	1,243,265	7,300	1,809,571			
<b>Total Thoroughbred Tracks</b>	<b>\$712,261</b>	<b>\$350,700</b>	<b>\$1,062,961</b>	<b>\$879,952</b>	<b>\$879,952</b>	<b>\$245,000</b>	<b>\$1,124,952</b>	<b>\$7,674,973</b>	<b>\$1,728,984</b>	<b>\$7,674,973</b>	<b>\$31,900</b>	<b>\$11,623,770</b>			
<b>Harness Racing Associations</b>															
Pompano Park Racing	47,761	162,900	210,661	136,641	136,641	175,500	312,141	784,603	178,971	784,603	8,000	1,494,376			
<b>TOTAL FOR ALL TRACKS AND FRONTONS</b>	<b>\$5,861,746</b>	<b>\$3,317,440</b>	<b>\$9,179,186</b>	<b>\$1,533,501</b>	<b>\$1,533,501</b>	<b>\$549,060</b>	<b>\$2,082,561</b>	<b>\$6,771,789</b>	<b>\$7,287,512</b>	<b>\$6,771,789</b>	<b>\$252,700</b>	<b>\$27,573,748</b>			

**DIVISION OF PARI-MUTUEL WAGERING  
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL ACTIVITIES  
FISCAL YEAR 2005/2006**

<b>State Revenue From Performances</b>	
Daily License Fees	\$ 4,119,200
Tax on Handle	23,454,548
<b>Subtotal</b>	<u>\$ 27,573,748</u>
Tax on Attendance	\$ 176,272
<b>Total State Revenue From Pari-Mutuel Performances</b>	<u>\$ 27,750,020</u>
<b>Other State Revenue</b>	
Occupational Licenses	\$ 666,164
Fingerprint Fees	303,438
Escheated Tickets From Greyhound and Jai Alai *	1,598,393
Racing Scholarship Funds *	4,455
Racing Research Trust Fund - Fines	34,275
Miscellaneous Revenue	18,941
Miscellaneous Fines	20,600
<b>Total Other State Revenue</b>	<u>\$ 2,646,266</u>
<b>State Revenue From Cardrooms</b>	
Table Fees	\$ 264,000
Gross Receipts	4,443,337
Occupational Licenses	75,347
<b>Total State Revenue From Cardrooms</b>	<u>\$ 4,782,684</u>
<b>Total State Revenue Generated **</b>	<u><u>\$ 35,178,970</u></u>

\* Escheated Tickets from Greyhound Racing and Jai Alai Gaming; and Racing Scholarship Funds are distributed to the Department of Education.

\*\* Total State Revenue generated and components shown are on the Accrual Basis of Accounting. Total Revenue and components shown in the financial statements beginning on page 40 is on the Cash Basis of Accounting.

## FISCAL YEARS COMPARATIVE DATA

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

For Fiscal Years 1931/1932 through 2005/2006, approximately \$65.6 billion in pari-mutuel handle was wagered resulting in nearly \$3.74 billion in state revenue. This fiscal year, total handle was \$1.5 billion, and state revenue was \$35.2 million from 4,993 cumulative operating days.

Shown below is a summary of pari-mutuel handle and state revenue for Fiscal Years 1997/1998 through 2005/2006.

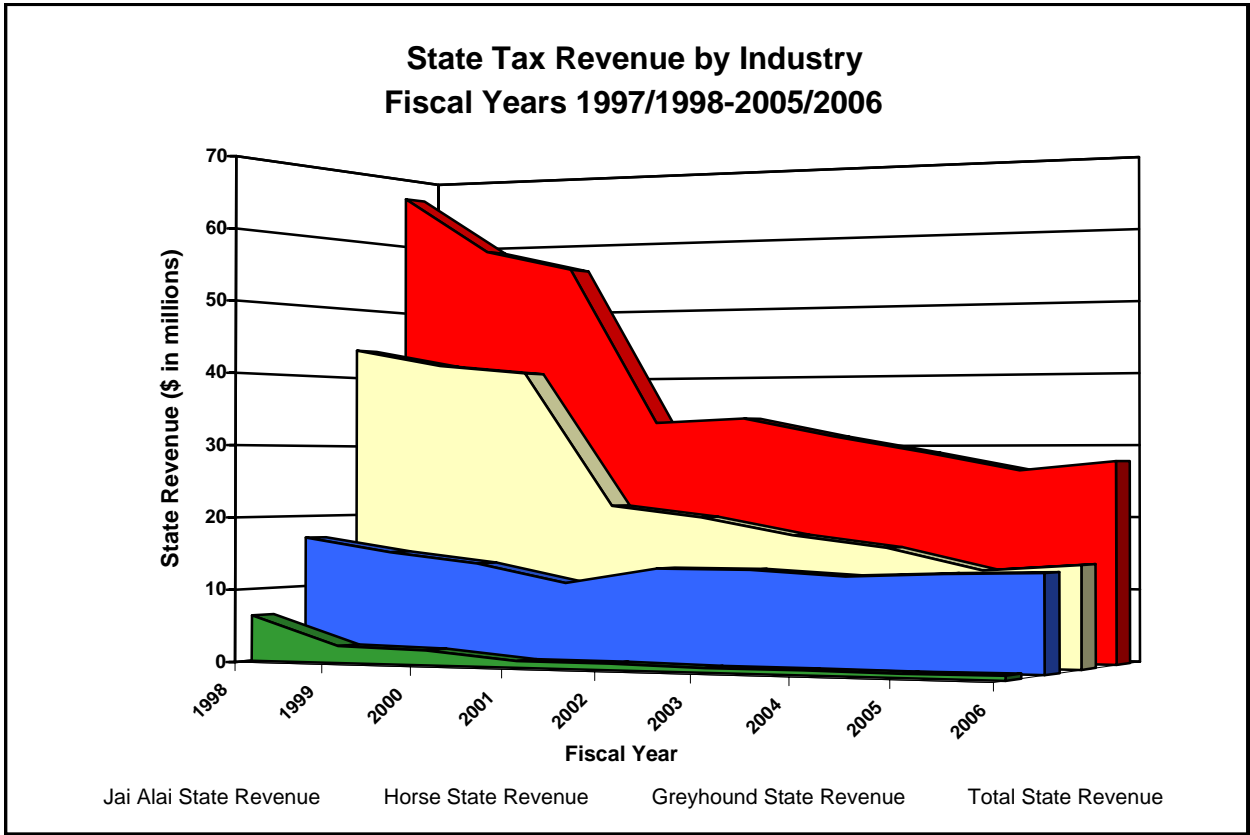
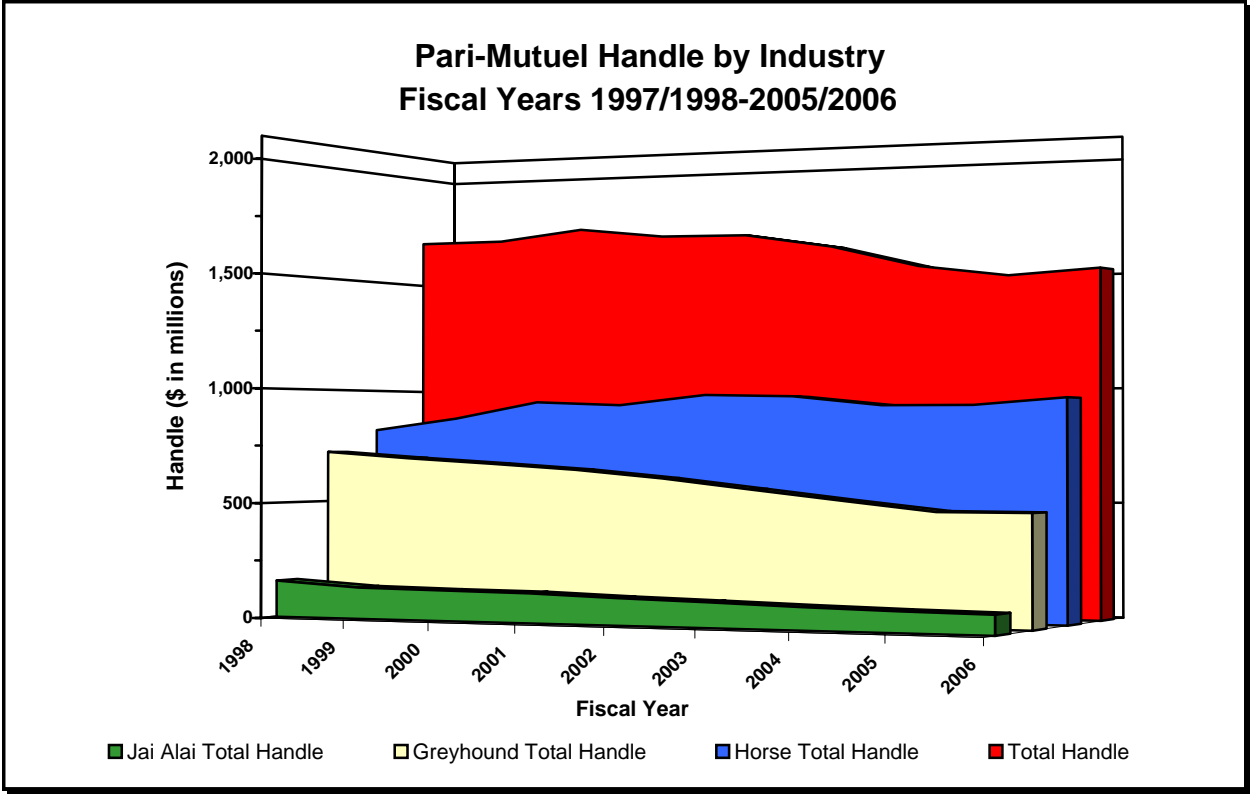
### PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

<i>Fiscal Year</i>	<i>Number of Racing Days</i>	<i>Total Paid Attendance (1)</i>	<i>Total Pari-Mutuel Handle</i>	<i>Total State Revenue (2)</i>	<i>State Revenue as a Percent of Handle</i>
1997/1998	5,092	7,679,823	\$1,696,951,870	\$71,475,527	4.21%
1998/1999	4,725	3,621,059	\$1,698,689,089	\$62,934,837	3.71%
1999/2000	4,674	3,437,073	\$1,743,358,947	\$59,785,130	3.43%
2000/2001	4,592	3,040,755	\$1,700,704,003	\$36,819,451	2.17%
2001/2002	4,614	2,836,869	\$1,696,360,808	\$37,114,026	2.19%
2002/2003	4,365	2,742,429	\$1,634,786,514	\$34,335,380	2.10%
2003/2004	4,459	2,804,583	\$1,539,122,995	\$34,218,813	2.22%
2004/2005	4,424	2,135,044	\$1,489,330,477	\$33,199,857	2.23%
2005/2006	4,993	2,066,192	\$1,514,758,761	\$35,178,969	2.32%

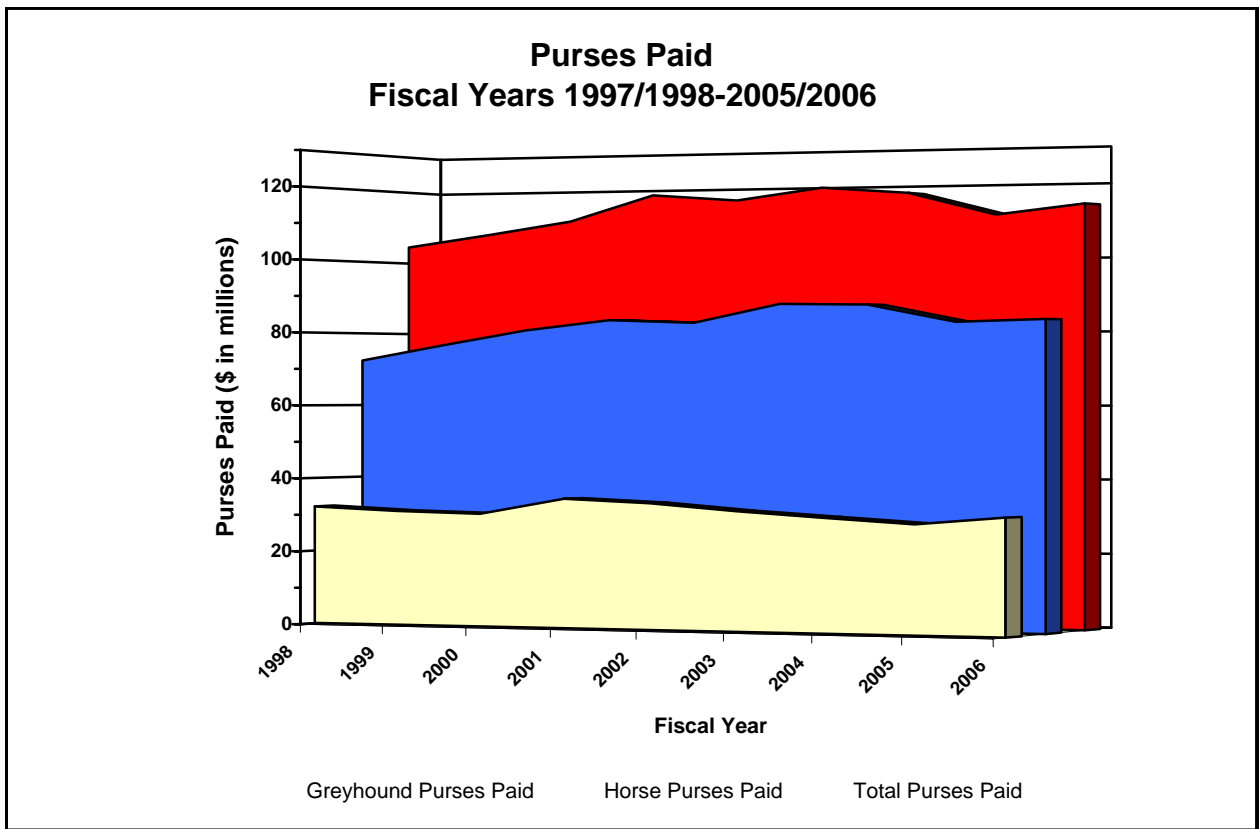
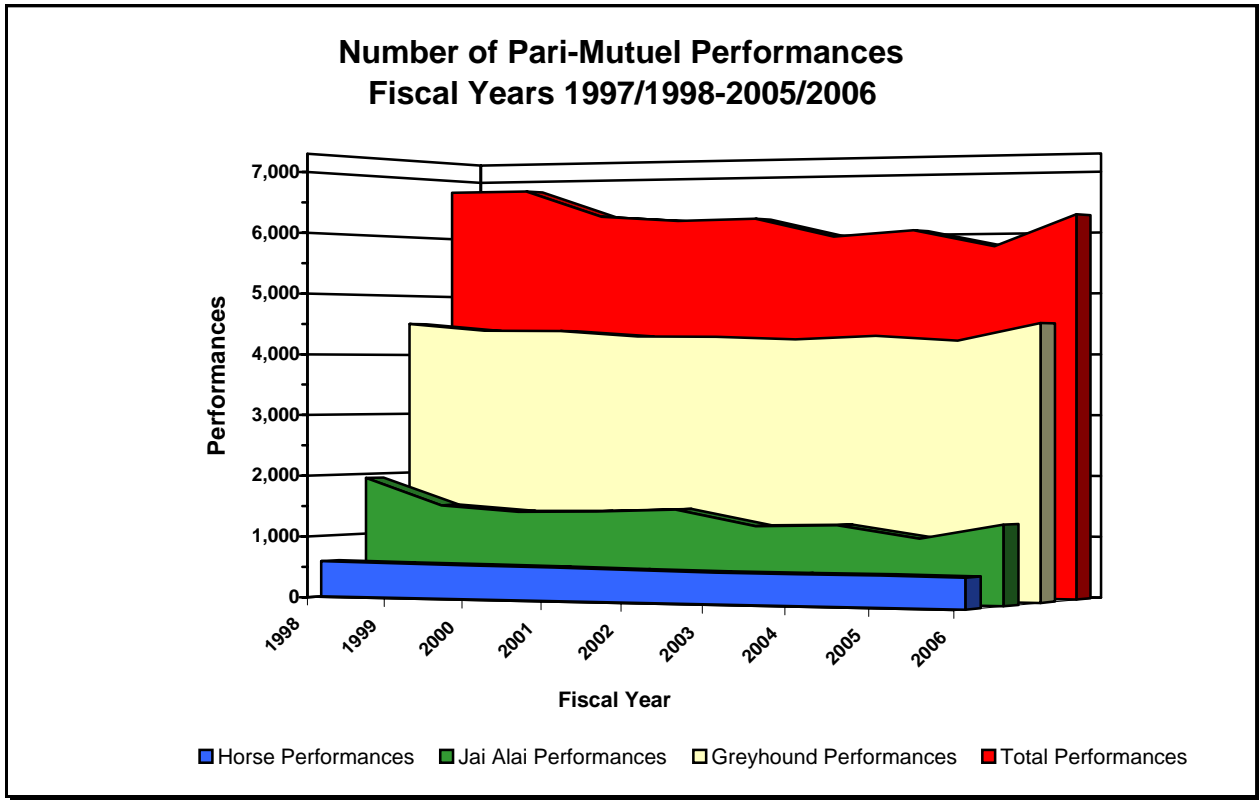
1. Due to the revision of Section 550.0951(2)(b), F.S., which no longer requires tax on free admission, this chart only reflects **paid** admissions beginning in Fiscal Year 1998/1999.

2. Includes taxes, fees, fines and miscellaneous state revenue.

# HISTORICAL PARI-MUTUEL WAGERING ACTIVITY

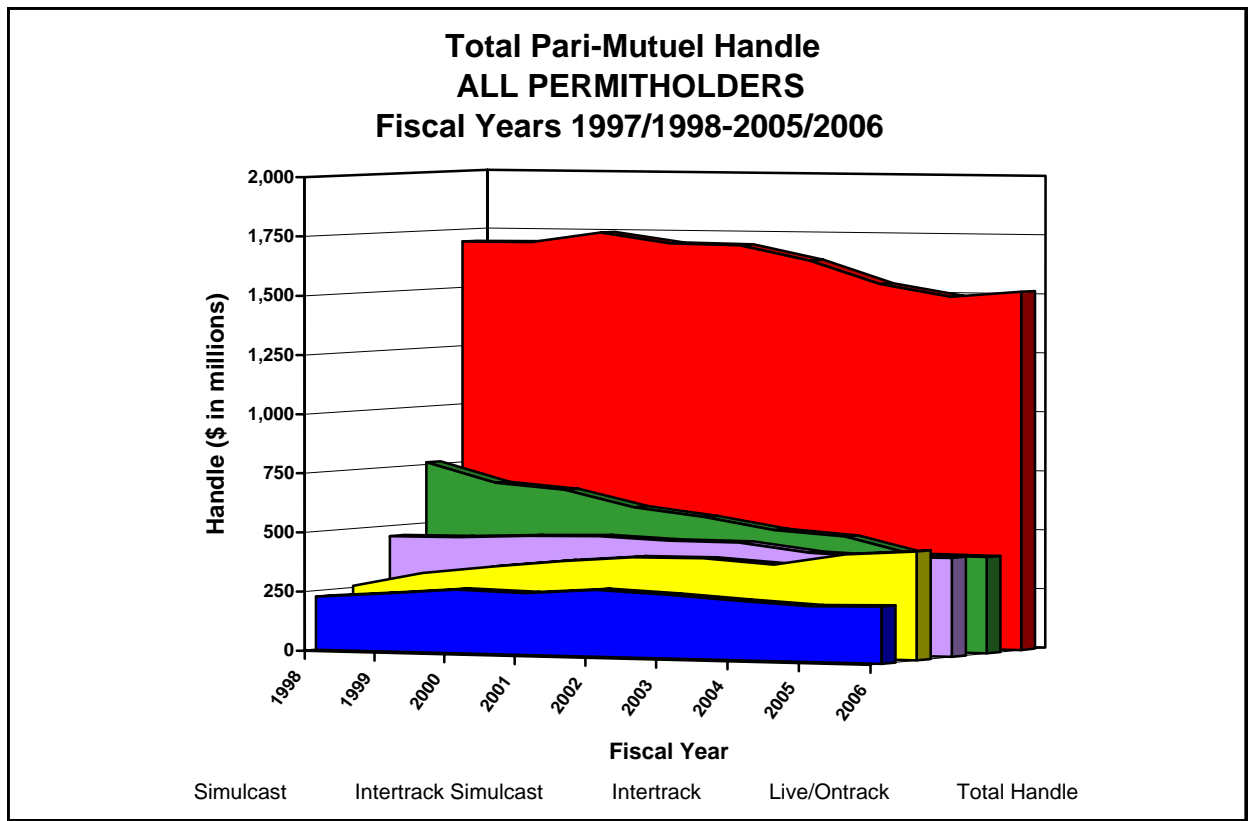
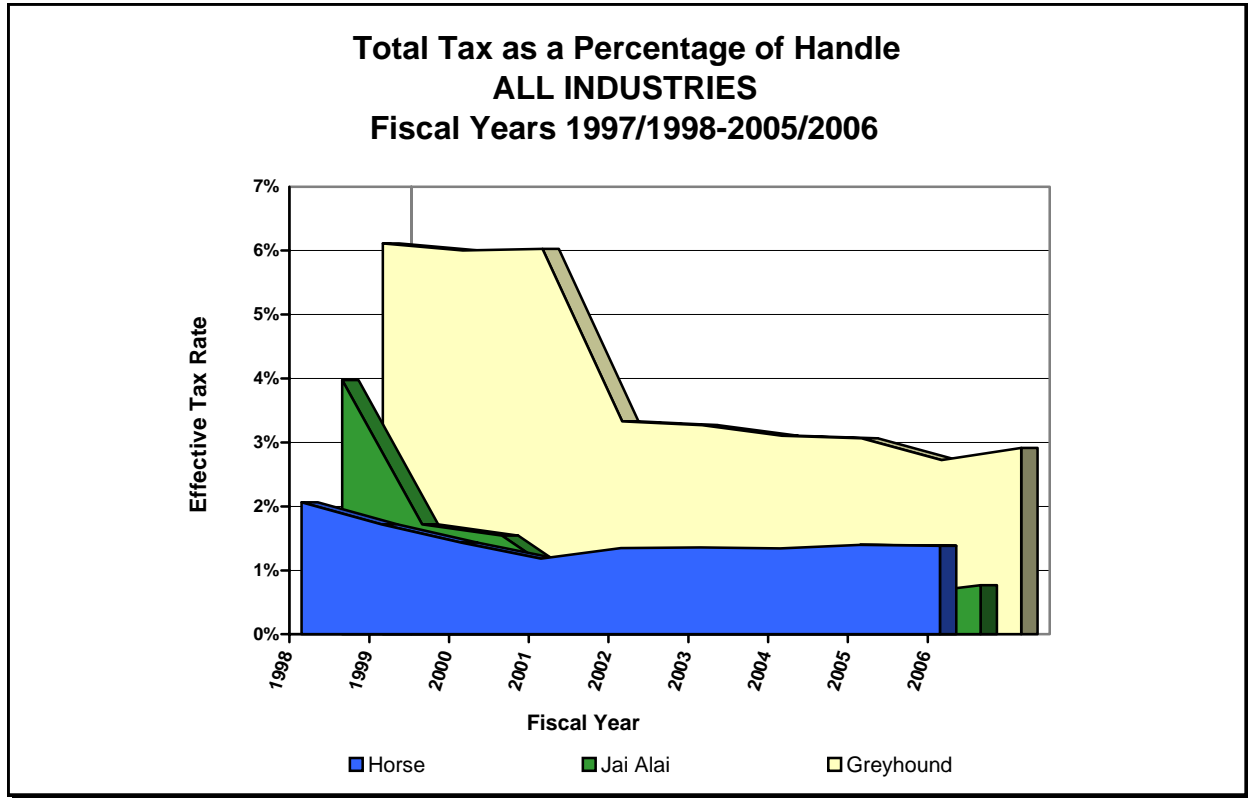


# HISTORICAL PARI-MUTUEL WAGERING ACTIVITY





# HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



## CHARITY AND SCHOLARSHIP PERFORMANCES

Each permitholder may operate up to five additional days designated as charity or scholarship days during their regular meet. Proceeds from these additional days are paid to approved charities, major state and private institutions of higher learning, community colleges, the Historic Resources Operating Trust Fund or the Racing Scholarship Trust Fund. Typically, the amount contributed to charitable organizations is determined by calculating the amount of taxes due to the state had it been a regular performance. A minimum of \$2,924,008 was paid to charitable organizations during Fiscal Year 2005/2006, bringing the total proceeds disbursed since 1985 to \$59,508,346.

### RACING SCHOLARSHIP TRUST FUND

The Racing Scholarship Trust Fund is administered by the Division of Colleges and Universities of the Department of Education and is used to provide scholarships to deserving students who are attending Florida's colleges and universities. A total of \$16,864,792 has been paid to this fund since the program began in 1949. The amount contributed to the fund this fiscal year is detailed below.

<b>Racing Scholarship Trust Fund</b>	
Washington County Kennel Club, Inc.	\$4,455
<b>Total For 2005/2006 Fiscal Year</b>	<b>\$4,455</b>

### ABANDONED WINNING TICKETS

Abandoned pari-mutuel tickets are winning tickets that remain uncashed for a period of one year. The value of greyhound and jai alai abandoned tickets for live on-track races or games escheat to the state. These funds are deposited into the State School Fund for the support and maintenance of Florida's public schools. Since 1957, the total paid into this fund is \$84,915,565. The amount collected in abandoned winning tickets for the State School Fund for this fiscal year is detailed below.

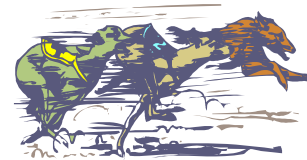
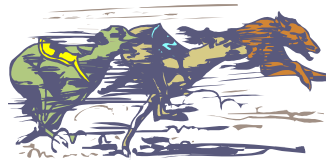
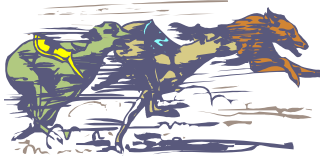
<b>Abandoned Winning Tickets</b>	
Greyhound Permitholders	\$1,409,916
Jai Alai Permitholders	\$188,477
<b>Total For 2005/2006 Fiscal Year</b>	<b>\$1,598,393</b>

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

## COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

		County/ Municipality	Gross Receipts	Gross Receipts Tax	Table Fees Collected	Total Taxes and Fees
<b>Fiscal Year 2005/2006</b>						
<b>Greyhound Racing Associations</b>						
	Daytona Beach Kennel Club	Volusia	\$4,327,755	\$432,776	\$14,500	\$447,276
	Ebro Greyhound Park	Washington	1,600,550	160,055	12,500	172,555
	Flagler Greyhound Track	Dade	835,012	83,501	6,500	90,001
	Jefferson County Kennel Club	Jefferson	902,147	90,215	11,500	101,715
	Mardi Gras Race and Gaming Center	Hallandale	1,078,145	107,814	20,500	128,314
	Melbourne Greyhound Park	Brevard	3,831,718	383,172	20,000	403,172
	Naples-Ft. Myers Greyhound Track	Lee	3,255,807	325,581	12,500	338,081
	Palm Beach Kennel Club	Palm Beach	7,572,929	757,293	20,500	777,793
	St. Johns Greyhound Park	St. Johns	6,453,659	645,366	24,500	669,866
	St. Petersburg Kennel Club	Pinellas	6,779,087	677,909	23,000	700,909
	<b>Total Greyhound Permitholders</b>		<b>\$36,636,809</b>	<b>\$3,663,682</b>	<b>\$166,000</b>	<b>\$3,829,682</b>
<b>Jai Alai Permitholders</b>						
	Dania/Summersport	Hallandale	\$2,707,351	\$270,735	\$14,500	\$285,235
	Hamilton Jai Alai & Poker	Hamilton	1,379,149	137,915	28,500	166,415
	Miami/Summer	Dade	735,938	73,594	8,500	82,094
	<b>Total Jai Alai Permitholders</b>		<b>\$4,822,438</b>	<b>\$482,244</b>	<b>\$51,500</b>	<b>\$533,744</b>
<b>Thoroughbred Racing Associations</b>						
	Calder Race Course/Tropical Park	Dade	\$179,649	\$17,965	\$0	\$17,965
	Gulfstream Park	Broward	46,813	4,681	21,000	25,681
	Tampa Bay Downs	Hillsborough	1,296,893	129,689	14,500	144,189
	<b>Total Thoroughbred Permitholders</b>		<b>\$1,523,355</b>	<b>\$152,335</b>	<b>\$35,500</b>	<b>\$187,835</b>
<b>Harness Racing Associations</b>						
	Pompano Park Racing	Broward	1,450,757	145,076	11,000	156,076
	<b>TOTAL FOR ALL PERMITHOLDERS</b>		<b>\$44,433,359</b>	<b>\$4,443,337</b>	<b>\$264,000</b>	<b>\$4,707,337</b>

REVENUE AND OTHER DATA BY ASSOCIATION



## GREYHOUND RACING

Florida remains the leader in greyhound racing in the United States with 18 permitholders operating at 15 tracks throughout the state. A total of 4,490 performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 6 percent from the previous fiscal year.

During Fiscal Year 2005/2006, handle wagered at live greyhound performances decreased by 3 percent. Intertrack handle wagered on broadcasts of live Florida greyhound performances increased by 2 percent. Simulcast handle wagered on broadcasts of performances from outside the state increased by 7 percent. Intertrack simulcast handle wagered on broadcasts of performances from outside the state decreased by 7 percent. As a result, total handle remained virtually unchanged for the Florida greyhound industry.

Total paid attendance decreased by 5 percent from the prior year. The division reports only paid attendance and does not include free admissions or complimentary passes in its data. Total greyhound revenue to the state increased by 7 percent during Fiscal Year 2005/2006. The greyhound industry accounted for approximately 50 percent of Florida's total revenue and 33 percent of total handle from parimutuel performances.

Based on audits conducted by the division, greyhound permitholders paid \$31,130,646 in purses during Fiscal Year 2005/2006, which includes stakes, fees and sponsor contributions. The numerous stakes races conducted during the past year by greyhound permitholders is shown in detail on the individual permitholder pages of this section.

Nearly all of Florida's greyhound permitholders actively sponsor greyhound adoption programs. Many of the state's greyhound tracks provide for on-site adoption booths, animal welfare, funding, advertising, special events and public information. Florida Statutes provide that greyhound permitholders receive credits applicable against taxes in an amount equal to the uncashed tickets remitted to the state in the prior fiscal year. Each permitholder is required to pay an amount equal to 10 percent of the amount of the credit received to any bona fide organization which promotes or encourages greyhound adoptions. During Fiscal Year 2005/2006, total contributions provided to greyhound adoption units amounted to \$241,600.

Total Performances	4,490	Total Racing Days	3,513
Total Admission Tax	\$105,274	Total Paid Attendance	1,488,488

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to Charity	Total to State*	Total Handle	%
<b>Live</b>	\$148,968,128	\$38,997,570	\$927,909	\$7,468,842	\$196,362,449	(3%)
<b>Simulcast</b>	13,348,072	3,299,953	\$53,451	655,628	17,357,104	7%
<b>Intertrack</b>	189,736,424	53,263,501	\$798,005	5,379,557	249,177,487	2%
<b>Intertrack Simulcast</b>	11,468,345	3,185,033	\$47,865	312,213	15,013,456	(7%)
	\$363,520,969	\$98,746,057	\$1,827,230	\$13,816,240	\$477,910,496	0%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Bet Miami Greyhounds

Broward and Dade County - Hallandale Beach and Miami, Florida

**Meet Period: September 1, 2005 to October 15, 2005 at Flagler Greyhound Track (1)  
December 1, 2005 to December 31, 2005 at Hollywood Greyhound Track (2)  
May 1, 2006 to May 31, 2006 at Hollywood Greyhound Track (2)**

### Flagler Greyhound Track

Telephone: 305.649.3000  
Fax: 305.631.4525

### Mailing Address

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

### Racing Results

Performances 150  
Racing Days 106  
Paid Attendance 0  
Total Admission Tax \$0  
Purses Paid \$1,173,132

### Hollywood Greyhound Track

Telephone: 954.924.3200  
Fax: 954.457.4229

### Mailing Address

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

### Major Stakes Races

Hollywoodian \$30,000

(1) See Flagler Greyhound Track for street address

(2) See Hollywood Greyhound Track for street address

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$4,149,663	\$1,004,008	\$36,359	\$238,528	\$5,428,558	(14%)
Simulcast	3,567,146	887,734	14,431	182,836	4,652,147	8%
Intertrack	5,556,601	1,555,006	21,554	148,896	7,282,057	(4%)
Intertrack Simulcast	3,191,265	898,869	7,331	78,990	4,176,455	2%
	\$16,464,675	\$4,345,617	\$79,675	\$649,250	\$21,539,217	(4%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## CCC Racing

Collins and Collins Partnership  
Seminole County - Longwood, Florida

**Meet Period: July 1, 2005 to October 31, 2005 at Sanford-Orlando Kennel Club  
May 3, 2006 to June 30, 2006 at Sanford-Orlando Kennel Club**

Telephone: 407.831.1600 Fax: 407.831.3997

### Mailing Address

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

### Racing Results

Performances 224  
Racing Days 150  
Paid Attendance 46,796  
Total Admission Tax \$0  
Purses Paid \$891,814

### Street Address

301 Dog Track Road  
Longwood, Florida 32750

### Major Stakes Races

CCC Sprint Classic \$8,000  
CCC Distance Classic \$8,000

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$5,272,071	\$1,576,909	\$0	\$0	\$6,848,980	1%
Simulcast	0	0	\$0	0	0	0%
Intertrack	0	0	0	0	0	0%
Intertrack Simulcast	0	0	0	0	0	0%
	\$5,272,071	\$1,576,909	\$0	\$0	\$6,848,980	1%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## **Daytona Beach Kennel Club, Inc.**

Volusia County - Daytona Beach, Florida

*Meet Period: July 1, 2005 to June 30, 2006*

**Telephone: 386.252.6484      Fax: 386.252.4808**

**Mailing Address**

P.O. Box 11470  
Daytona Beach, Florida 32120

**Street Address**

2201 West International Speedway  
Daytona Beach, Florida 32114

**Racing Results**

Performances            460  
Racing Days            359  
Paid Attendance        192,070  
Total Admission Tax    \$6,018  
Purses Paid             \$1,739,207

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
<b>Live</b>	\$8,258,311	\$2,912,824	\$42,057	\$280,449	\$11,493,641	1%
<b>Simulcast</b>	904,224	188,716	1,661	52,327	1,146,928	100%
<b>Intertrack</b>	1,204,561	408,115	2,768	56,807	1,672,251	100%
<b>Intertrack Simulcast</b>	0	0	0	0	0	0%
	\$10,367,096	\$3,509,655	\$46,486	\$389,583	\$14,312,820	25%

\* Add admission tax to calculate total paid to state  
% = Total percentage increase or (decrease) from previous fiscal year handle

## **Ebro Greyhound Park**

Washington County Kennel Club, Inc.  
Washington County - Ebro, Florida

*Meet Period: July 1, 2005 to November 30, 2005  
January 7, 2006 to June 30, 2006*

**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            246  
Racing Days            200  
Paid Attendance        33,164  
Total Admission Tax    \$7,033  
Purses Paid             \$737,968

**Major Stakes Races**

Sprint Champion	\$1,000
Mega Morris	\$10,000
Super Marathon	\$1,500
Ebro Derby	\$11,558
Future Champion	\$1,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
<b>Live</b>	\$4,034,146	\$1,230,509	\$28,302	\$493,772	\$5,786,729	(4%)
<b>Simulcast</b>	0	0	0	0	0	0%
<b>Intertrack</b>	0	0	0	0	0	0%
<b>Intertrack Simulcast</b>	0	0	0	0	0	0%
	\$4,034,146	\$1,230,509	\$28,302	\$493,772	\$5,786,729	(4%)

\* Add admission tax to calculate total paid to state  
% = Total percentage increase or (decrease) from previous fiscal year handle

## Flagler Greyhound Track

West Flagler Associates, Ltd.  
Dade County - Miami, Florida

*Meet Period: July 1, 2005 to August 31, 2005  
October 16, 2005 to November 30, 2005  
June 1, 2006 to June 30, 2006*

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	155
Racing Days	123
Paid Attendance	0
Total Admission Tax	\$0
Purses Paid	\$1,462,713

### Major Stakes Races

Flagler Derby	\$30,000
Hecht Marathon	\$30,000

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$4,240,639	\$1,007,772	\$35,521	\$223,133	\$5,507,065	(19%)
Simulcast	3,346,541	845,184	16,734	175,210	4,383,669	(11%)
Intertrack	6,576,205	1,767,072	36,503	189,951	8,569,731	(17%)
Intertrack Simulcast	4,167,753	1,153,558	16,178	116,315	5,453,804	(20%)
	\$18,331,138	\$4,773,586	\$104,936	\$704,609	\$23,914,269	(17%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Jacksonville Kennel Club, Inc.

Duval County - Jacksonville, Florida

*Meet Period: July 1, 2005 to September 5, 2005  
May 31, 2006 to June 30, 2006*

Telephone: 904.646.0001 Fax: 904.646.0420

### Mailing Address

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

### Street Address

1440 North McDuff Avenue  
Jacksonville, Florida 32205

### Racing Results

Performances	109
Racing Days	85
Paid Attendance	32,724
Total Admission Tax	\$1,188
Purses Paid	\$1,328,403

### Major Stakes Races

Mayor's Cup	\$35,000
-------------	----------

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$5,660,930	\$1,544,980	\$78,047	\$136,389	\$7,420,346	(16%)
Simulcast	1,462	151	103	160	1,876	100%
Intertrack	15,791,788	4,581,207	136,539	245,290	20,754,824	(13%)
Intertrack Simulcast	1,286	281	64	0	1,631	100%
	\$21,455,466	\$6,126,619	\$214,753	\$381,839	\$28,178,677	(14%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle











## Sarasota Kennel Club, Inc.

Sarasota County - Sarasota, Florida

*Meet Period: November 21, 2005 to April 15, 2006*

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            208  
Racing Days            125  
Paid Attendance        94,574  
Total Admission Tax    \$1,299  
Purses Paid            \$997,297

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$8,155,585	\$2,275,965	\$51,747	\$113,307	\$10,596,604	3%
Simulcast	0	0	0	0	0	0%
Intertrack	0	0	0	0	0	0%
Intertrack Simulcast	0	0	0	0	0	0%
	\$8,155,585	\$2,275,965	\$51,747	\$113,307	\$10,596,604	3%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## St. Johns Greyhound Park

Bayard Raceways, Inc.

St. Johns County - Jacksonville, Florida

*Meet Period: September 7, 2005 to December 5, 2005 at Orange Park Kennel Club*

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            105  
Racing Days            78  
Paid Attendance        19,947  
Total Admission Tax    \$308  
Purses Paid            \$1,137,440

**Major Stakes Races**

Jacksonville Greyhound Racing Juvenile      \$15,000

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$4,213,987	\$1,174,484	\$60,866	\$67,957	\$5,517,294	(7%)
Simulcast	23,785	4,972	1,666	622	31,045	1%
Intertrack	15,322,441	4,544,347	135,674	125,703	20,128,165	3%
Intertrack Simulcast	241,024	57,653	15,331	32	314,040	19%
	\$19,801,237	\$5,781,456	\$213,537	\$194,314	\$25,990,544	1%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle





## JAI ALAI

Florida was the first state in the nation to conduct jai alai performances with the first fronton built in 1926. There are currently eight jai alai permitholders operating at six frontons throughout Florida. In fact, Florida is now the only state to conduct jai alai games. A total of 1,289 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, an increase of 23 percent from the previous fiscal year.

During Fiscal Year 2005/2006, handle wagered at live jai alai performances decreased by 3 percent. Intertrack handle wagered on broadcasts of live Florida jai alai performances decreased by 8 percent. There are no longer any other states that conduct jai alai, therefore there was no simulcast or intertrack simulcast handle. Total handle declined by 5 percent for the Florida jai alai industry.

Revenue to the state increased by 15 percent during Fiscal Year 2005/2006. The increase is due to the opening of Hamilton Jai Alai and Poker. The jai alai industry accounted for approximately 2 percent of Florida's total revenue and 6 percent of total handle from pari-mutuel performances. Permitholders paid \$8,571,343 in players awards.

Total paid attendance increased by 9 percent from the prior year. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Total Performances	1,289	Total Gaming Days	978
Total Admission Tax	\$3,399	Total Paid Attendance	294,859

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
<b>Live</b>	\$29,950,448	\$9,251,377	\$7,211	\$639,362	\$39,848,398	(3%)
<b>Simulcast</b>	0	0	0	0	0	0%
<b>Intertrack</b>	33,084,454	10,932,454	23,712	0	44,040,620	(8%)
<b>Intertrack Simulcast</b>	0	0	0	0	0	0%
	\$63,034,902	\$20,183,831	\$30,923	\$639,362	\$83,889,018	(5%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Dania Jai Alai

Division of Aragon Group, Inc.  
Broward County - Dania Beach, Florida

*Meet Period: December 1, 2005 to June 30, 2006*

Telephone: 954.927.2841      Fax: 954.920.9095

**Mailing Address**

P.O. Box 96  
Dania Beach, Florida 33004

**Street Address**

301 East Dania Beach Boulevard  
Dania Beach, Florida 33004

**Gaming Results**

Performances            242  
Gaming Days            183  
Paid Attendance        104,653  
Total Admission Tax    0  
Players Awards Paid    \$1,795,316

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$7,872,697	\$2,294,407	\$411	\$132,000	\$10,299,515	(5%)
Simulcast	0	0	0	0	0	0%
Intertrack	8,902,814	2,760,462	2,810	0	11,666,086	(14%)
Intertrack Simulcast	0	0	0	0	0	0%
	\$16,775,511	\$5,054,869	\$3,221	\$132,000	\$21,965,601	(10%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Florida Jai Alai, Inc.

Seminole County - Fern Park, Florida

*Meet Period: January 1, 2006 to March 31, 2006*

Telephone: 407.339.6221      Fax: 407.831.4689

**Mailing Address**

P.O. Box 300107  
Fern Park, Florida 32730

**Street Address**

6405 South US Highway 17-92  
Fern Park, Florida 32730

**Gaming Results**

Performances            79  
Gaming Days            53  
Paid Attendance        17,900  
Total Admission Tax    0  
Players Awards Paid    \$300,180

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$1,604,124	\$441,490	\$3,048	\$44,760	\$2,093,422	(8%)
Simulcast	0	0	0	0	0	0%
Intertrack	0	0	0	0	0	0%
Intertrack Simulcast	0	0	0	0	0	0%
	\$1,604,124	\$441,490	\$3,048	\$44,760	\$2,093,422	(8%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle



## Fort Pierce Jai Alai

Florida Gaming Centers, Inc.  
St. Lucie County - Ft. Pierce, Florida

*Meet Period: January 6, 2006 to April 29, 2006*

Telephone: 772.464.7500      Fax: 772.464.0099

**Mailing Address**

1750 South Kings Highway  
Ft. Pierce, Florida 34945-3099

**Street Address**

1750 South Kings Highway  
Ft. Pierce, Florida 34945-3099

**Gaming Results**

Performances            61  
Gaming Days            49  
Paid Attendance        15,564  
Total Admission Tax    \$0  
Players Awards Paid    \$214,500

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$681,351	\$239,111	\$222	\$19,520	\$940,204	100%
Simulcast	0	0	0	0	0	0%
Intertrack	0	0	0	0	0	0%
Intertrack Simulcast	0	0	0	0	0	0%
	\$681,351	\$239,111	\$222	\$19,520	\$940,204	100%

*\* Add admission tax to calculate total paid to state*

*% = Total percentage increase or (decrease) from previous fiscal year handle*

*Note: Ft. Pierce Jai Alai did not open for live games during 2004/2005, due to damage from the 2004 hurricane season, which resulted in the 100% increase.*

## Hamilton Jai Alai & Poker

Richmond Entertainment  
Hamilton County - Jasper, Florida

*Meet Period: September 17, 2005 to June 30, 2006*

Telephone: 386.638.0011      Fax: 386.638.0033

**Mailing Address**

6968 US Highway 129  
Jasper, Florida 32052

**Street Address**

6968 US Highway 129  
Jasper, Florida 32052

**Gaming Results**

Performances            249  
Gaming Days            235  
Paid Attendance        28,328  
Total Admission Tax    \$3,399  
Players Awards Paid    \$742,159

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$323,634	\$25,639	\$0	\$94,802	\$444,075	100%
Simulcast	0	0	0	0	0	0%
Intertrack	0	0	0	0	0	0%
Intertrack Simulcast	0	0	0	0	0	0%
	\$323,634	\$25,639	\$0	\$94,802	\$444,075	100%

*\* Add admission tax to calculate total paid to state*

*% = Total percentage increase or (decrease) from previous fiscal year handle*

## Miami Jai Alai

Florida Gaming Centers, Inc.

Dade County - Miami, Florida

Meet Period: November 2, 2005 to April 30, 2006

Telephone: 305.633.6400 Fax: 305.634.1712

### Mailing Address

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

### Street Address

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

### Gaming Results

Performances 214  
Gaming Days 145  
Paid Attendance 24,977  
Total Admission Tax \$0  
Players Awards Paid \$2,149,800

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$7,162,472	\$2,394,075	\$1,635	\$117,360	\$9,675,542	(10%)
Simulcast	0	0	0	0	0	0%
Intertrack	9,340,891	3,263,525	7,217	0	12,611,633	(6%)
Intertrack Simulcast	0	0	0	0	0	0%
	\$16,503,363	\$5,657,600	\$8,852	\$117,360	\$22,287,175	(7%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Ocala Jai Alai

Lake Fron, Inc.

Marion County - Reddick, Florida

Meet Period: April 7, 2006 to June 24, 2006

Telephone: 352.591.2345 Fax: 352.591.3402

### Mailing Address

P.O. Box 548  
Orange Lake, Florida 32681

### Street Address

4601 N.W. Highway 318  
Reddick, Florida 32686

### Gaming Results

Performances 51  
Gaming Days 36  
Paid Attendance 10,847  
Total Admission Tax \$0  
Players Awards Paid \$120,323

### Miscellaneous Revenue

Aggregate amount of taxes and fees from prior calendar year for conducting <100 performances. \$16,880  
**550.9511(4)**

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$394,559	\$129,020	\$0	\$18,240	\$541,819	(39%)
Simulcast	0	0	0	0	0	0%
Intertrack	0	0	0	0	0	0%
Intertrack Simulcast	0	0	0	0	0	0%
	\$394,559	\$129,020	\$0	\$18,240	\$541,819	(39%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Summer Jai Alai

Dade County - Miami, Florida

*Meet Period: July 1, 2005 to October 31, 2005 at Miami Jai Alai  
May 1, 2006 to June 30, 2006 at Miami Jai Alai*

Telephone: 305.633.6400      Fax: 305.634.1712

**Mailing Address**

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

**Street Address**

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

**Gaming Results**

Performances            226  
Gaming Days            152  
Paid Attendance        28,270  
Total Admission Tax    \$0  
Players Awards Paid    \$2,019,000

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$6,776,058	\$2,254,161	\$1,862	\$121,520	\$9,153,601	(9%)
Simulcast	0	0	0	0	0	0%
Intertrack	8,977,740	3,132,571	10,644	0	12,120,955	(3%)
Intertrack Simulcast	0	0	0	0	0	0%
	\$15,753,798	\$5,386,732	\$12,506	\$121,520	\$21,274,556	(6%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Summersport Enterprises, Ltd.

Division of Aragon Group, Inc.

Broward County - Dania Beach, Florida

*Meet Period: July 1, 2005 to November 30, 2005 at Dania Jai Alai*

Telephone: 954.927.2841      Fax: 954.920.9095

**Mailing Address**

P.O. Box 96  
Dania Beach, Florida 33004

**Street Address**

301 East Dania Beach Boulevard  
Dania Beach, Florida 33004

**Gaming Results**

Performances            167  
Gaming Days            125  
Paid Attendance        64,320  
Total Admission Tax    \$0  
Players Awards Paid    \$1,230,065

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$5,135,553	\$1,473,474	\$33	\$91,160	\$6,700,220	8%
Simulcast	0	0	0	0	0	0%
Intertrack	5,863,009	1,775,896	3,041	0	7,641,946	(8%)
Intertrack Simulcast	0	0	0	0	0	0%
	\$10,998,562	\$3,249,370	\$3,074	\$91,160	\$14,342,166	(1%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle



## THOROUGHBRED RACING

Florida continues to be a premier thoroughbred racing state with four permitholders operating at three tracks throughout Central and South Florida. A total of 354 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 2 percent from the previous fiscal year.

During Fiscal Year 2005/2006, handle on live thoroughbred performances increased 4 percent and intertrack handle increased by 2 percent. Simulcast handle wagered on broadcasts of performances from outside the state increased by 3 percent while intertrack simulcast handle increased by 5 percent. As a result, total handle increased by 4 percent for the Florida thoroughbred industry.

Total revenue to the state during Fiscal Year 2005/2006, increased 5 percent from the prior year. The thoroughbred industry accounted for approximately 42 percent of Florida's total revenue and 54 percent of total handle from pari-mutuel performances.

Total paid attendance decreased by 5 percent from the prior year. The division reports only paid attendance, and does not include free admissions or complimentary passes in its data.

Total Performances	354	Total Racing Days	356
Total Admissions Tax	\$67,599	Total Paid Attendance	282,845

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$125,819,395	\$32,650,750	\$85,944	\$1,084,861	\$159,640,950	4%
Simulcast	154,201,967	37,681,764	85,569	1,134,952	193,104,252	3%
Intertrack	90,979,724	23,499,344	185,912	1,728,984	116,393,964	2%
Intertrack Simulcast	305,113,900	71,255,326	656,224	7,674,973	384,700,423	5%
	\$676,114,986	\$165,087,184	\$1,013,649	\$11,623,770	\$853,839,589	4%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

Purses and Owners' Awards **						
Permitholder	Purses	Stakes	Entry and Nomination	Contributions	Total	Owners' Awards
Calder Race Course, Inc.	\$20,050,770	\$3,064,287	\$1,096,815	\$0	\$24,211,872	\$1,749,500
Gulfstream Park	17,544,920	4,022,170	1,303,795	1,331,240	24,202,125	0
Tampa Bay Downs, Inc.	11,810,300	1,402,774	282,600	639,926	14,135,600	763,500
Tropical Park, Inc.	8,918,125	1,292,800	724,575	0	10,935,500	710,500
	\$58,324,115	\$9,782,031	\$3,407,785	\$1,971,166	\$73,485,097	\$3,223,500

\*\* As reported by permitholders

## Calder Race Course, Inc.

Dade County - Miami, Florida

Meet Period: June 3, 2005 to October 16, 2005

April 25, 2006 to May 31, 2006

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 120  
Racing Days 120  
Paid Attendance 119,102  
Total Admission Tax \$27,754  
Purses Paid \$24,211,872

### Major Stakes Races

Princess Rooney Handicap (GRIII) \$500,000  
Smile Sprint Handicap (GRIII) \$500,000  
My Dear Girl Stakes \$400,000  
In Reality Stakes \$400,000  
Azalea Breeders' Cup Stakes (GRIII) \$300,000  
Carry Back Stakes (GRIII) \$300,000  
Calder Oaks \$200,000  
Calder Derby (GRIII) \$200,000  
Miami Mile Breeders' Cup Handicap (GRIII) \$150,000  
Hollywood Breeders' Cup Handicap \$150,000

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$32,624,038	\$8,961,533	\$14,446	\$320,055	\$41,920,072	(8%)
Simulcast	77,671,379	19,094,053	30,415	543,783	97,339,630	0%
Intertrack	20,700,293	5,589,085	30,568	459,308	26,779,254	(2%)
Intertrack Simulcast	155,049,154	36,130,260	254,900	4,010,566	195,444,880	5%
	\$286,044,864	\$69,774,931	\$330,329	\$5,333,712	\$361,483,836	1%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Gulfstream Park Racing Association, Inc.

Broward County - Hallandale Beach, Florida

Meet Period: January 4, 2006 to April 23, 2006

Telephone: 954.454.7000 Fax: 954.457.6479

### Mailing Address

901 South Federal Highway  
Hallandale, Florida 33009

### Street Address

901 South Federal Highway  
Hallandale, Florida 33009

### Racing Results

Performances 87  
Racing Days 87  
Paid Attendance 0  
Total Admission Tax \$0  
Purses Paid \$24,202,125

### Major Stakes Races

Florida Derby \$1,000,000  
Cloverleaf Farm Turf \$500,000  
OBS Distaff \$500,000  
Donn Handicap \$500,000  
Padua Stables Sprint \$300,000  
Gulfstream Park Handicap \$300,000  
Fountain Of Youth \$300,000  
Ocala Stud Oaks \$250,000  
Gulfstream Park Breeders' Cup \$250,000  
Sprint Handicap \$200,000  
Rampart Handicap \$200,000  
Shirley Jones Breeders Cup \$200,000

### Handle Distribution

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$52,501,298	\$12,563,471	\$38,838	\$375,759	\$65,479,366	18%
Simulcast	38,733,709	9,246,221	22,946	273,436	48,276,312	9%
Intertrack	30,128,271	7,103,647	65,383	546,342	37,843,643	3%
Intertrack Simulcast	61,072,517	14,079,738	132,008	1,363,917	76,648,180	4%
	\$182,435,795	\$42,993,077	\$259,175	\$2,559,454	\$228,247,501	9%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Tampa Bay Downs, Inc.

Hillsborough County - Tampa, Florida

*Meet Period: December 10, 2005 to May 7, 2006*

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 94  
Racing Days 94  
Paid Attendance 119,967  
Total Admission Tax \$29,992  
Purses Paid \$14,135,600

**Major Stakes Races**

Tampa Bay Derby (GRIII) \$250,000  
Florida Oaks \$200,000  
Tampa Bay Breeders' Cup (T) \$125,000  
Hillsborough (T)(GRIII) \$150,000  
Endeavor (T) \$125,000  
Sam F. Davis \$125,000  
Florida Cup Sophomore Colts \$75,000  
Florida Cup Sophomore Fillies \$75,000  
Florida Cup Sophomore Turf (T) \$75,000  
Florida Cup Sprint \$75,000  
Florida Cup Turf Distaff (T) \$75,000  
Florida Cup Turf Classic (T) \$75,000

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$23,526,666	\$6,413,650	\$13,969	\$238,696	\$30,192,981	7%
Simulcast	8,864,158	2,220,098	4,168	125,904	11,214,328	3%
Intertrack	28,689,145	7,720,575	53,439	499,208	36,962,367	7%
Intertrack Simulcast	36,813,291	8,911,027	66,491	1,057,225	46,848,034	(2%)
	\$97,893,260	\$25,265,350	\$138,067	\$1,921,033	\$125,217,710	3%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

## Tropical Park, Inc.

Dade County - Miami, Florida

*Meet Period: October 17, 2005 to January 2, 2006 at Calder Race Course*

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 53  
Racing Days 55  
Paid Attendance 43,776  
Total Admission Tax \$9,853  
Purses Paid \$10,935,500

**Major Stakes Races**

W. L. McKnight Handicap (GRII) \$200,000  
La Prevoyante Handicap (GRII) \$200,000  
Tropical Turf Handicap (GRIII) \$100,000  
Tropical Park Derby (GRIII) \$100,000  
Fred W. Hooper Handicap (GRIII) \$100,000  
My Charmer Handicap (GRIII) \$100,000  
Chaposa Springs Handicap (GRIII) \$100,000  
What A Pleasure \$100,000

**Handle Distribution**

Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$17,167,393	\$4,712,096	\$18,691	\$150,351	\$22,048,531	(9%)
Simulcast	28,932,721	7,121,392	28,040	191,829	36,273,982	5%
Intertrack	11,462,015	3,086,037	36,522	224,126	14,808,700	(6%)
Intertrack Simulcast	52,178,938	12,134,301	202,825	1,243,265	65,759,329	15%
	\$109,741,067	\$27,053,826	\$286,078	\$1,809,571	\$138,890,542	6%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle



## HARNESS RACING

Pompano Park is the only permitholder currently conducting harness horse racing performances in the State of Florida. A total of 145 regular performances, including charity and scholarship, were conducted during this past fiscal year, a decrease of 5 percent from the previous fiscal year.

During Fiscal Year 2005/2006, handle wagered at live harness performances decreased by 15 percent. Intertrack handle wagered on broadcasts of live Florida harness performances decreased by 12 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 5 percent while intertrack simulcast handle increased by 1 percent. As a result, total handle decreased by 3 percent for the Florida harness industry.

Total revenue to the state during Fiscal Year 2005/2006, decreased by 3 percent from the prior year. The harness industry accounted for approximately 6 percent of Florida's total revenue and 7 percent of total handle from pari-mutuel performances.

The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Total Performances	145	Total Racing Days	146
Total Admissions Tax	\$0	Total Paid Attendance	0

Purses and Owners' Awards **						
Permitholder	Purses	Stakes	Entry and Nomination	Contributions	Total	Owners' Awards
Pompano Park Racing	\$7,882,984	\$646,250	\$23,650	\$943,730	\$9,496,614	\$0

\*\* As reported by permitholder

### Pompano Park Racing

PPI, Inc.

Broward County - Pompano Beach, Florida

Meet Period: July 1, 2005 to June 30, 2006

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	145
Racing Days	146
Paid Attendance	0
Total Admission Tax	\$0
Purses Paid	\$9,496,614

#### Major Stakes Races

Isle of Capri Pace	\$159,000
Mack Lobell	\$82,600
Red Bow Tie	\$50,000

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total for Charity	Total to State*	Total Handle	%
Live	\$7,411,165	\$2,399,819	\$2,386	\$216,161	\$10,029,531	(15%)
Simulcast	21,833,368	5,950,073	3,869	314,641	28,101,951	(5%)
Intertrack	4,409,230	1,412,782	6,395	178,971	6,007,378	(12%)
Intertrack Simulcast	42,656,848	11,520,912	18,435	784,603	54,980,798	1%
	\$76,310,611	\$21,283,586	\$31,085	\$1,494,376	\$99,119,658	(3%)

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle



## HORSE RACING

### Promotional Programs For Florida-Bred Horses

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

To date, the Florida thoroughbred breeding industry has produced 43 national champions, including "Skip Away," the 1998 North American Horse of the Year, and "Affirmed," the last horse to have won the Triple Crown (1978). In 2005, Florida-bred "Afleet Alex" captured two-thirds of the Triple Crown winning the Preakness Stakes (G1) and Belmont Stakes (G1). The industry boasts 100 Florida-bred millionaires, 13 classic winners (Kentucky Derby, Preakness Stakes and Belmont Stakes), and 18 Breeders' Cup Day champions.

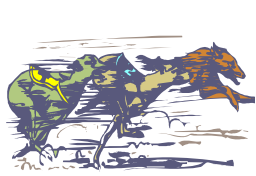
The Florida Thoroughbred Breeders' and Owners' Association funds the Florida-bred Stakes Program, which is implemented at Florida's thoroughbred racetracks. In addition, Florida-breds won 318 stakes races, including 59 graded stakes, and earned more than \$33 million in stakes purses. Florida-breds banked in excess of \$180 million in total North American purse money. Through a percentage of pari-mutuel handle, Florida thoroughbred permitholders contributed \$9,077,990 to the Florida Thoroughbred Breeders' and Owners' Association during Fiscal Year 2005/2006. The FTBOA paid out \$5,572,860 in Breeders' Awards, \$712,000 in Stallion Owners' Awards, and \$1,980,000 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "The Sunshine Millions" at Gulfstream Park, "The Florida Million" at Calder Race Course/Tropical Park, "Florida Cup Day" at Tampa Bay Downs and additional funds for supplements to Florida-bred Preferred Stakes Races during the Calder/Tropical and Tampa Bay Downs' meets.

The Florida Standardbred Breeders' and Owners' Association, a non-profit organization and the recognized representative of horsemen in the state of Florida, is the designated association for the allocation and distribution of funds for Florida-bred Standardbred racing. Promotional activities include providing breeder and stallion awards for eligible Florida-bred horses during Pompano Park's 2005/2006 meet as well as awards for Florida Breeders' Stakes races. A series of races and awards were also provided for two and three-year-old standardbreds to prepare for the winter meet at Pompano Park. The total amount of funds collected and distributed to the Florida Standardbred horsemen throughout the year totaled \$1,540,000.

Standardbred racing in Florida is primarily contested at Pompano Harness Track, the only pari-mutuel harness track in the state, and offers top quality harness racing year-round. There are 7 training centers for standardbreds located from Gainesville to Delray Beach where more than 3,000 horses spend their winters. Florida-bred standardbred horses, including two-time Breeder's Crown winner and Multiple World Champion, "Red Bow Tie", have gained notable recognition throughout North America.

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





## SUMMARY

### Pari-Mutuel Industry

During Fiscal Year 2005/2006, the total handle exceeded \$1.5 billion wagered, an increase of 2 percent from the prior fiscal year. Total pari-mutuel performances, including charity and scholarship performances, conducted during Fiscal Year 2005/2006, increased by 9 percent.

The state realized revenue from performances of approximately \$27.5 million, which reflects a 5 percent increase from the prior fiscal year. Of the \$27.5 million collected, greyhound permitholders accounted for 50 percent, thoroughbreds for 42 percent, harness for 6 percent and jai alai for 2 percent.

Total paid attendance decreased by over 3 percent from the prior year. The division reports only paid attendance and does not include free admission or complimentary passes in its data.

Total Performances	6,278	Total Racing/Gaming Days	4,993
Total Admissions Tax	\$176,272	Total Paid Attendance	2,066,192

Handle Distribution						
Industry	Public Pool	Total for Permitholder	Total to Charity	Total to State*	Total Handle	%
Greyhound	\$363,520,969	\$98,746,057	\$1,827,230	\$13,816,240	\$477,910,496	0%
Jai Alai	63,034,902	20,183,831	30,923	639,362	83,889,018	(5%)
Thoroughbred	676,114,986	165,087,184	1,013,649	11,623,770	853,839,589	4%
Harness	76,310,611	21,283,586	31,085	1,494,376	99,119,658	(3%)
	\$1,178,981,468	\$305,300,658	\$2,902,887	\$27,573,748	\$1,514,758,761	2%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

Handle Distribution						
Handle Type	Public Pool	Total for Permitholder	Total to Charity	Total to State*	Total Handle	%
Live	\$312,149,136	\$83,299,516	\$1,023,450	\$9,409,226	\$405,881,328	(1%)
Simulcast	189,383,407	46,931,790	142,889	2,105,221	238,563,307	2%
Intertrack	318,209,832	89,108,081	1,014,024	7,287,512	415,619,449	1%
ITW Simulcast	359,239,093	85,961,271	722,524	8,771,789	454,694,677	4%
	\$1,178,981,468	\$305,300,658	\$2,902,887	\$27,573,748	\$1,514,758,761	2%

\* Add admission tax to calculate total paid to state

% = Total percentage increase or (decrease) from previous fiscal year handle

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2005/2006

GUEST FACILITY	HOST PERMITHOLDER									TAMPA GREYHOUND			
	BET MIAMI GREYHOUNDS	DAYTONA	FLAGLER	JACKSONVILLE	MARDI GRAS	MYERS	NAPLES-Ft. PARK	ORANGE	PALM BEACH	ST. JOHNS	ST. PETERSBURG	GREYHOUND	
<b>Greyhound Permitholders</b>													
Bet Miami Greyhounds	\$0	\$43,581	\$0	\$55,826	\$0	\$519,657	\$587,033	\$1,501,823	\$333,741	\$687,251	\$51,542		
CCC Racing	0	0	0	1,621,461	0	347,417	495,871	2,759,220	837,640	1,849,993	1,299,358		
Daytona Beach Kennel Club	339,626	0	395,189	1,051,366	359,512	897,928	2,183,216	2,752,820	1,013,099	2,013,249	503,591		
Ebro Greyhound Track	0	0	0	196,496	0	0	609,514	466,351	229,159	2,290,228	783,144		
Flagler Greyhound Track	3,498,330	0	0	610,454	7,732,834	1,427,457	1,419,789	3,336,706	387,003	1,472,875	291,508		
Jacksonville Kennel Club	548,526	298,469	735,454	653,495	0	2,007,556	7,838,024	3,740,288	4,092,120	3,572,221	1,098,683		
Jefferson County Kennel Club	0	0	0	885,606	0	0	910,928	0	613,486	1,145,448	468,662		
Mardi Gras Race Track & Gaming	3,100,355	168,166	8,130,754	901,367	0	1,675,151	1,383,478	4,700,698	795,719	1,715,389	569,549		
Melbourne Greyhound Park	183,116	110,501	217,968	599,711	215,927	873,122	1,224,624	2,405,309	540,407	1,412,651	304,301		
Naples-Ft. Myers Greyhound Track	880,432	75,992	1,146,725	545,308	1,255,181	0	1,217,023	3,479,652	454,617	2,060,352	384,999		
Orange Park Kennel Club	463,454	117,316	477,250	2,730,243	520,535	1,319,061	0	2,399,261	0	3,097,642	640,167		
Palm Beach Kennel Club	674,176	163,288	752,159	1,803,855	858,774	2,586,527	3,607,863	0	1,639,161	3,434,505	690,561		
Pensacola Greyhound Track	0	0	0	1,637,225	0	0	3,510,800	0	1,697,169	0	0		
Sanford-Orlando Kennel Club	0	0	0	1,279,533	2,425,291	3,009,088	594,567	3,070,855	0	0	0		
Sarasota Kennel Club	0	0	0	1,386,723	2,403,056	4,620,830	1,293,551	4,767,785	0	0	0		
Sarasota Kennel Club	230,592	116,693	282,406	1,621,995	254,910	966,853	3,136,107	3,476,755	1,553,586	1,450,915	359,372		
St. Johns Greyhound Park	763,419	188,105	879,440	1,934,382	976,600	2,255,973	3,643,692	6,852,196	1,820,106	0	3,462,242		
St. Petersburg Kennel Club	485,374	261,316	585,699	1,504,339	582,356	1,979,829	2,428,747	4,486,760	1,172,024	7,741,578	0		
Tampa Greyhound Track	\$11,167,400	\$1,543,427	\$13,583,034	\$19,086,357	\$13,410,124	\$19,381,415	\$39,025,056	\$49,987,757	\$19,067,155	\$41,782,937	\$12,260,119		
<b>Total Greyhound Permitholders</b>													
<b>Jai Alai Permitholders</b>													
Dania Jai Alai	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Florida Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	
Ft. Pierce Jai Alai	126,182	0	138,831	362,878	174,251	0	768,654	2,784,038	336,054	720,228	153,173		
Hamilton Jai Alai & Poker	0	55,813	0	118,309	0	0	865,186	386,665	0	399,714	0		
Miami Jai Alai	0	0	0	0	0	0	0	0	0	0	0		
Ocala Jai Alai	120,485	73,011	199,929	541,002	120,903	444,279	914,878	1,148,775	408,669	795,926	250,379		
Summer Jai Alai	0	0	0	0	0	0	0	0	0	0	0		
Summersport Enterprises	0	0	0	0	0	0	0	0	0	0	0		
<b>Total Jai Alai Permitholders</b>	\$246,667	\$128,824	\$338,760	\$1,022,189	\$295,154	\$444,279	\$2,548,718	\$4,319,478	\$744,723	\$1,915,868	\$403,552		
<b>Thoroughbred Permitholders</b>													
Calder Race Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Gulfstream Park	0	0	0	0	0	0	0	0	0	0	0	0	
Ocala Breeders' Sales	0	0	0	140,444	0	0	436,882	1,354,004	191,034	0	0	0	
Tampa Bay Downs	44,445	0	101,741	507,465	0	710,297	1,075,029	1,533,011	439,293	4,083,349	870,946		
Tropical Park	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Thoroughbred Permitholders</b>	\$44,445	\$0	\$101,741	\$647,909	\$0	\$710,297	\$1,511,921	\$2,887,015	\$630,327	\$4,083,349	\$870,946		
<b>Harness Permitholders</b>													
Pompano Park Racing	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL FOR ALL PERMITHOLDERS</b>	\$11,458,512	\$1,672,251	\$14,023,535	\$20,756,455	\$13,705,278	\$20,535,991	\$43,085,695	\$57,194,250	\$20,442,205	\$47,782,154	\$13,534,617		

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

# TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2005/2006

HOST PERMITHOLDER

GUEST FACILITY	HOST PERMITHOLDER										TOTAL	
	DANIA	MIAMI	SUMMER	SUMMERSPORT	CALDER	GULFSTREAM PARK	TAMPA BAY DOWNS	TROPICAL PARK	POMPANO PARK			
<b>Greyhound Permitholders</b>												
Bet Miami Greyhounds	\$0	\$0	\$0	\$0	\$1,744,932	\$0	\$0	\$575,546	\$2,080,854			\$8,181,786
CCC Racing	0	0	0	0	7,969,666	0	144,509	824,711	788,054			18,937,890
Daytona Beach Kennel Club	634,296	534,514	510,387	414,264	9,633,313	3,237,624	4,100,734	3,454,904	2,303,353			36,332,985
Ebro Greyhound Track	167,938	0	0	165,261	2,126,959	1,124,063	270,606	568,465	0			8,998,184
Flagler Greyhound Track	0	0	0	0	2,862,484	2,325,526	0	1,267,788	4,351,383			30,984,137
Jacksonville Kennel Club	213,934	521,916	492,995	255,719	1,611,962	1,106,477	767,021	285,615	549,213			30,389,688
Jefferson County Kennel Club	121,955	0	0	121,816	0	0	0	0	0			4,267,901
Mardi Gras Racetrack & Gaming	0	0	0	0	3,200,143	2,907,640	0	770,929	6,227,190			36,246,528
Melbourne Greyhound Park	343,723	1,018,307	923,060	373,786	9,328,154	4,401,710	3,951,092	2,973,196	956,851			32,357,506
Naples-Ft. Myers Greyhound Track	0	0	0	0	12,940,353	6,809,372	7,361,692	4,401,442	2,033,957			45,047,097
Orange Park Kennel Club	143,822	356,157	258,856	152,506	812,822	507,062	407,637	323,167	413,714			15,140,672
Palm Beach Kennel Club	539,068	1,456,245	1,233,389	603,384	41,372,317	30,461,985	5,337,493	17,771,526	7,036,583			122,024,859
Pensacola Greyhound Track	0	0	0	0	1,152,528	609,219	0	405,113	0			9,012,054
Sanford-Orlando Kennel Club	0	0	0	0	130,912	3,237,891	4,320,364	2,660,733	1,092,875			21,822,109
Sarasota Kennel Club	0	0	0	0	12,285,892	4,372,210	6,087,466	4,161,993	1,838,354			45,815,651
St. Johns Greyhound Park	85,965	482,220	420,976	82,503	10,330,540	3,480,096	4,470,481	3,893,169	2,281,606			38,957,740
St. Petersburg Kennel Club	454,911	1,527,461	1,576,968	326,862	16,911,747	5,229,899	9,071,462	6,065,734	3,042,184			66,983,383
Tampa Greyhound Track	358,343	1,176,274	1,258,147	232,809	9,648,807	3,085,465	5,560,669	3,330,137	1,929,898			47,810,571
<b>Total Greyhound Permitholders</b>	\$3,063,955	\$7,077,094	\$6,674,778	\$2,729,910	\$144,063,521	\$72,896,239	\$51,851,226	\$53,734,168	\$36,326,069			\$619,310,741
<b>Jai Alai Permitholders</b>												
Dania Jai Alai	\$0	\$1,453,911	\$493,047	\$0	\$1,269,766	\$1,884,324	\$45,845	\$510,098	\$5,883,893			\$11,540,884
Florida Jai Alai	1,843,571	1,442,558	1,587,051	1,340,510	21,589,120	6,166,860	10,031,973	7,660,332	6,255,373			57,917,348
Ft. Pierce Jai Alai	186,211	990,080	1,033,393	134,166	6,917,476	3,130,893	3,810,549	2,481,986	1,132,641			25,381,684
Hamilton Jai Alai & Poker	0	0	0	0	518,573	509,934	252,652	0	74,913			3,181,759
Miami Jai Alai	2,131,751	0	0	242,366	18,735	401,135	0	83,405	1,072,845			3,950,237
Ocala Jai Alai	82,022	793,374	772,686	74,459	2,818,945	1,083,421	998,115	959,163	540,206			13,140,627
Summer Jai Alai	828,577	0	0	1,235,121	531,867	0	0	12,888	1,166,292			3,774,745
Summersport Enterprises	0	194,887	1,007,126	0	2,421,582	0	0	895,973	3,251,366			7,770,934
<b>Total Jai Alai Permitholders</b>	\$5,072,132	\$4,874,810	\$4,893,303	\$3,026,622	\$36,086,064	\$13,176,567	\$15,139,134	\$12,603,845	\$19,377,529			\$126,658,218
<b>Thoroughbred Permitholders</b>												
Calder Race Course	\$0	\$0	\$0	\$0	\$0	\$8,172,909	\$1,961,062	\$0	\$0			\$10,133,971
Gulfstream Park	0	0	0	0	188,872	0	9,084,047	0	0			9,272,919
Ocala Breeders' Sales	0	0	0	0	12,104,293	5,033,220	4,392,359	4,770,206	833,079			29,255,531
Tampa Bay Downs	197,035	659,729	552,874	106,186	24,016,374	11,274,277	0	8,366,851	3,851,499			58,390,401
Tropical Park	0	0	0	0	0	0	1,382,573	0	0			1,382,573
<b>Total Thoroughbred Permitholders</b>	\$197,035	\$659,729	\$552,874	\$106,186	\$36,309,539	\$24,480,406	\$16,820,041	\$13,137,057	\$4,684,578			\$108,435,395
<b>Harness Permitholders</b>												
Pompano Park Racing	3,332,964	0	0	1,780,228	5,765,010	3,938,611	0	1,092,959	0			15,909,772
<b>TOTAL FOR ALL PERMITHOLDERS</b>	\$11,666,086	\$12,611,633	\$12,120,955	\$7,641,946	\$222,224,134	\$114,491,823	\$83,810,401	\$80,568,029	\$60,988,176			\$870,314,126

CONTINUED FROM PREVIOUS PAGE

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

# FINANCIAL STATEMENTS

**DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION  
DIVISION OF PARI-MUTUEL WAGERING  
BALANCE SHEET  
SPECIAL REVENUE FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2006**

	<u>2006</u>	<u>2005</u>
<b>ASSETS</b>		
Cash	\$ 84,755.94	\$ 174,765.59
Cash with State Treasurer	509,500.95	2,078,461.30
Investments at cost	14,212,672.87	7,360,851.17
Accounts receivable	76,121.73	56,826.73
Allowance for uncollectibles	(2,514.11)	(2,069.21)
Interest receivable	56,150.38	42,070.26
Revenue receivable	561,445.63	461,258.80
Due from state funds	4,824.16	2,545,774.19
	<u>15,502,957.55</u>	<u>12,717,938.83</u>
<b>TOTAL ASSETS</b>	<b>\$ 15,502,957.55</b>	<b>\$ 12,717,938.83</b>
 <b>LIABILITIES &amp; FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ 195,781.58	\$ 184,621.50
Accrued salaries	315,312.65	206,765.99
Due to other funds	630,428.36	1,731.45
Due to other state agencies	161,280.08	122,476.77
Due to general revenue	847,801.33	833,129.51
Compensated Absences	8,113.84	551.95
Deferred revenues	-	46,314.01
	<u>2,158,717.84</u>	<u>1,395,591.18</u>
Total Liabilities	<u>2,158,717.84</u>	<u>1,395,591.18</u>
 <b>Fund Equity</b>		
Unreserved	<u>13,344,239.71</u>	<u>11,322,347.65</u>
Total Fund Equity	<u>13,344,239.71</u>	<u>11,322,347.65</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 15,502,957.55</b>	<b>\$ 12,717,938.83</b>

The financial statements and notes are for informational purposes only.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**DIVISION OF PARI-MUTUEL WAGERING**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE - BUDGET & ACTUAL**  
**SPECIAL REVENUE FUND**  
**FOR FISCAL YEAR ENDED JUNE 30, 2006**

	<u>FINAL BUDGET</u>	<u>2006 ACTUAL</u>	<u>VARIANCE</u>	<u>2005 ACTUAL</u>
<b>REVENUES:</b>				
Fees, charges, commissions and sales	\$ 4,234,264.00	\$ 4,705,085.62	\$ 470,821.62	\$ 4,123,453.53
Licenses and permits	729,032.00	743,790.08	14,758.08	727,460.72
Taxes	25,891,225.00	25,866,809.90	(24,415.10)	24,897,157.08
Fines, forfeits, judgments and settlements	29,595.00	35,508.15	5,913.15	28,117.64
Interest and dividends, net	244,026.00	325,366.96	81,340.96	286,095.96
Transfers In	499.00	1,995,509.49	1,995,010.49	499.00
Miscellaneous receipts	1,657.00	17,925.30	16,268.30	633.20
<b>Total Revenues</b>	<u>31,130,298.00</u>	<u>33,689,995.50</u>	<u>2,559,697.50</u>	<u>30,063,417.13</u>
<b>EXPENDITURES</b>				
<b>CURRENT OPERATING</b>				
Salaries	3,820,491.00	3,277,924.86	542,566.14	3,267,246.64
Other personal services	2,865,666.00	2,007,903.11	857,762.89	1,822,464.91
Other operating expenditures	1,002,825.00	698,209.58	304,615.42	486,007.70
Risk management	247,199.00	247,199.00	-	234,958.00
EDP-Samas user charges	-	-	-	-
Data processing	-	-	-	8,926.61
G&A/State university system	375,000.00	375,000.00	-	202,045.46
G&A/Major Disaster Hurricane Charley	-	-	-	499.00
Regulation of PMW industry	82,959.00	-	82,959.00	167,959.00
Tax collection/equalization	40,725.00	-	40,725.00	60,725.00
PMW Lab Services	2,360,000.00	2,250,000.00	110,000.00	2,040,000.00
PMW Compliance System	296,476.00	266,000.00	30,476.00	171,000.00
Technology Solutions	120,677.00	-	120,677.00	-
Tr/DMS/HR SVCS/STW Contract	44,432.00	44,432.00	-	44,064.70
Cardroom tax distribution	476,123.00	476,122.07	0.93	231,230.32
Compulsive Gambling Prevention	1,000,000.00	-	1,000,000.00	-
<b>OPERATING CAPITAL OUTLAY</b>	<b>105,927.00</b>	<b>64,180.11</b>	<b>41,746.89</b>	<b>6,916.44</b>
Acquisition of motor vehicles	72,802.00	72,694.00	108.00	24,156.00
Assessment for fingerprinting	360,000.00	299,028.00	60,972.00	286,700.00
Service charge to general revenue	2,500,000.00	2,314,378.91	185,621.09	2,214,314.62
Refunds	550,000.00	29,263.18	520,736.82	157,230.81
Transfer to FDLE Slots Investigation	2,209,562.00	1,250,000.00	959,562.00	-
Transfers to other funds	2,373,198.00	4,279,330.79	(1,906,132.79)	3,629,633.72
Transfers to general revenue	19,300,000.00	13,766,088.18	5,533,911.82	16,554,587.46
<b>Total Expenditures</b>	<u>40,204,062.00</u>	<u>31,717,753.79</u>	<u>8,486,308.21</u>	<u>31,610,666.39</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(9,073,764.00)</u>	<u>1,972,241.71</u>	<u>11,046,005.71</u>	<u>(1,547,249.26)</u>
<b>FUND BALANCE JULY 1, 2005</b>	-	11,371,998.00	11,371,998.00	12,869,596.91
<b>FUND BALANCE JUNE 30, 2006</b>	\$ <u>(9,073,764.00)</u>	\$ <u>13,344,239.71</u>	\$ <u>22,418,003.71</u>	\$ <u>11,322,347.65</u>

(1)

(1)

(2)

(1) Does not include budget of \$ 30,000,000 for category 190000 Investments. Actual expenditures for category 190000 were closed into the investment account.

(2) An adjustment of \$49,650.35 was made to the beginning fund balance due to adjustments made by the Department of Financial Services.

The financial statements and notes are for informational purposes only.

**Department of Business and Professional Regulation**  
**Division of Pari-Mutuel Wagering**  
**Notes to Financial Statements**  
**June 30, 2006**

**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 most 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 supervision of the pari-mutuel cardrooms in addition to supervision of the making of pari-mutuel pools and wagers and their distribution, as described under Chapters 550 and 849, F.S.

**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-balancing 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, 2006**

**Summary of Significant Account 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 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 Administrative 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 integrations 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. The liability for compensated absences has been recorded in the General Long-Term Debt Account Group.

**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 fund equity in excess of \$3.5 million. 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, 2006**

**Summary of Significant Accounting Policies (Concluded)**

**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 made are recorded as revenues. 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:

<b>GENERAL FIXED ASSETS</b>	<u>June 30, 2005</u>	<u>Additions and Adjustments (1)</u>	<u>Retirements</u>	<u>June 30, 2006</u>
Automobiles	\$ 149,287.45	\$ 72,694.00	\$ -	\$ 221,981.45
Furniture & Equipment	<u>243,850.83</u>	<u>64,180.11</u>	<u>8,092.14</u>	<u>299,938.80</u>
<b>Total General Fixed Assets</b>	<b>\$ <u>393,138.28</u></b>	<b>\$ <u>136,874.11</u></b>	<b>\$ <u>8,092.14</u></b>	<b>\$ <u>521,920.25</u></b>
<b>DEPRECIATION</b>	<u>June 30, 2005</u>	<u>Additions and Adjustments (1)</u>	<u>Retirements</u>	<u>June 30, 2006</u>
Automobiles	\$ 62,229.58	\$ 23,120.94	\$ -	\$ 85,350.52
Furniture & Equipment	<u>101,874.20</u>	<u>31,102.13</u>	<u>2,374.62</u>	<u>130,601.71</u>
<b>Total General Fixed Assets</b>	<b>\$ <u>164,103.78</u></b>	<b>\$ <u>54,223.07</u></b>	<b>\$ <u>2,374.62</u></b>	<b>\$ <u>215,952.23</u></b>

**4. General Long-Term Debt**

The Division of Pari-Mutuel Wagering has no long-term debt.

Compensated Absences: The total liability for the division is \$435,097.61.

**5. 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 Office of Investigations.

**6. Retirement Plans**

Pursuant to law, all officers and salaried employees, are member 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.

# PARI-MUTUEL STATUTE MATRIX

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<b>FEES</b>					
Daily License Fees On Live / On-track Handle	\$80 per race. <a href="#">550.0951(1)(a)</a>	\$40 per game. <a href="#">550.0951(1)(a)</a>	\$100 per race. <a href="#">550.0951(1)(a)</a>	\$100 per race. <a href="#">550.0951(1)(a)</a>	\$100 per race. <a href="#">550.0951(1)(a)</a>
Daily License Fees On Simulcast Handle	\$80 per race, but not to exceed \$500 per day. <a href="#">550.0951(1)(a)</a>	\$40 per game, but not to exceed \$500 per day. <a href="#">550.0951(1)(a)</a>	\$100 per race, but not to exceed \$500 per day. <a href="#">550.0951(1)(a)</a>	\$100 per race, but not to exceed \$500 per day. <a href="#">550.0951(1)(a)</a>	\$100 per race, but not to exceed \$500 per day. <a href="#">550.0951(1)(a)</a>
Cardroom Table Fees	Annual fee for each facility is \$1,000 for the first table and \$500 for each additional table to be operated at the cardroom. <a href="#">849.086(5)(d)</a>	Annual fee for each facility is \$1,000 for the first table and \$500 for each additional table to be operated at the cardroom. <a href="#">849.086(5)(d)</a>	Annual fee for each facility is \$1,000 for the first table and \$500 for each additional table to be operated at the cardroom. <a href="#">849.086(5)(d)</a>	Annual fee for each facility is \$1,000 for the first table and \$500 for each additional table to be operated at the cardroom. <a href="#">849.086(5)(d)</a>	Annual fee for each facility is \$1,000 for the first table and \$500 for each additional table to be operated at the cardroom. <a href="#">849.086(5)(d)</a>
<b>TAXES</b>					
Tax On Admissions	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <a href="#">550.0951(2)(a)</a>  No tax is imposed on free passes or complimentary cards. <a href="#">550.0951(2)(b)</a> and (c)  15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <a href="#">849.086(13)(b)</a>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <a href="#">550.0951(2)(a)</a>  No tax is imposed on free passes or complimentary cards. <a href="#">550.0951(2)(b)</a> and (c)  15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <a href="#">849.086(13)(b)</a>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <a href="#">550.0951(2)(a)</a>  No tax is imposed on free passes or complimentary cards. <a href="#">550.0951(2)(b)</a> and (c)  15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <a href="#">849.086(13)(b)</a>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <a href="#">550.0951(2)(a)</a>  No tax is imposed on free passes or complimentary cards. <a href="#">550.0951(2)(b)</a> and (c)  15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <a href="#">849.086(13)(b)</a>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <a href="#">550.0951(2)(a)</a>  No tax is imposed on free passes or complimentary cards. <a href="#">550.0951(2)(b)</a> and (c)  15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550. <a href="#">849.086(13)(b)</a>
Tax On Cardroom Gross Receipts	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <a href="#">849.086(13)(a)</a>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <a href="#">849.086(13)(a)</a>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <a href="#">849.086(13)(a)</a>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <a href="#">849.086(13)(a)</a>	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. <a href="#">849.086(13)(a)</a>
Tax On Live / On-track Handle	5.5% of handle, and 7.6% of handle on charity/scholarship performances. <a href="#">550.0951(3)(b)1.</a>	Effective July 1, 2000, a permit holder may not be taxed at a higher rate than 2%. <a href="#">550.0951(3)(d)</a>	0.5% of handle. <a href="#">550.09515(2)(a)</a>	0.5% of handle. <a href="#">550.09512(2)(a)</a>	1% of handle. <a href="#">550.0951(3)(a)</a>

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<p><b>Tax On Intertrack Wagering Handle</b></p>	<p>5.5% of handle; 7.6% for market area guests during charity/scholarship performances. <u>550.0951(3)(b)1.</u> and <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>3.9% of handle, for permitholders located in an area of the state where there are only 3 greyhound permitholders, located in 3 contiguous counties. <u>550.0951(3)(c)2.</u></p> <p>3.9% of handle, for greyhound permitholders located in the same market area as specified in 550.615(6) or (9). <u>550.0951(3)(c)2.</u></p>	<p>7.1% of handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>3.3% of handle, if permitholder restricted from operating live on a year-round basis, and tax paid on intertrack handle exceeds that paid during 92/93 State Fiscal Year. <u>550.09511(3)(a)</u></p> <p>6.1% of handle, for jai alai permitholders located in the market area as specified in 550.615(6) or (9), until the tax paid on intertrack handle in the current state fiscal year exceeds that paid during 92/93 State Fiscal Year then tax on handle is 2.3%. <u>550.0951(3)(c)2.</u></p>	<p>2% of handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if host and guest are thoroughbred permitholders or if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>	<p>3.3% of handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>	<p>2% of handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>
<p><b>Tax On Simulcast Handle</b></p>	<p>Allows permitholders to receive greyhound races from out-of-state, and are subject to taxation under 550.0951 and 550.09511. <u>550.3551(4)</u></p>	<p>Allows permitholders to receive jai alai games from out-of-state, and are subject to taxation under 550.0951 and 550.09511. <u>550.3551(4)</u></p>	<p>Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3) through 550.3551(3)(c)</u></p>	<p>Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3) through 550.3551(3)(c)</u></p>	<p>Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3) through 550.3551(3)(c)</u></p>
<p><b>Tax On Intertrack Simulcast Handle</b></p>	<p>5.5% of handle. <u>550.0951(3)(b)1.</u> and <u>550.0951(3)(c)1</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>3.9% of handle, for permitholders located in an area of the state where there are only 3 greyhound permitholders, located in 3 contiguous counties. <u>550.0951(3)(c)2.</u></p> <p>3.9% of handle, for greyhound permitholders located in the same market area as specified in 550.615(6) or (9). <u>550.0951(3)(c)2.</u></p>	<p>7.1% of handle. <u>550.0951(3)(b)2</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>3.3% of handle, if permitholder restricted from operating live on a year-round basis, and tax paid on intertrack handle exceeds that paid during 92/93 State Fiscal Year. <u>550.09511(3)(a)</u></p> <p>6.1% of handle, for jai alai permitholders located in the market area as specified in 550.615(6) or (9), until the tax paid on intertrack handle in the current state fiscal year exceeds that paid during 92/93 State Fiscal Year then tax on handle is 2.3%. <u>550.0951(3)(c)2.</u></p>	<p>2.4% of handle. <u>550.0951(3)(c)1.</u> and <u>550.09515(5)</u></p> <p>0.5% of handle, if host and guest are thoroughbred permitholders, or if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if guest track is a thoroughbred track located more than 35 miles from host track. <u>550.09515(5)</u></p>	<p>1.5% of handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>	<p>2.4% of handle. <u>550.0951(3)(c)1.</u> and <u>550.09515(5)</u></p> <p>0.5% of handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1.</u></p>

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<b>PAYMENT TO GUESTS</b>					
Intertrack Wagering Handle	5% of handle. <u>550.6305(1)</u>	5% of handle. <u>550.6305(1)</u>	7% of handle. <u>550.6305(1)</u>	5% of handle. <u>550.6305(1)</u>  May reduce purses by 50% of supplemental amount paid to the guest track, not to exceed 1% of intertrack wagers in current meet pursuant to 550.615. <u>550.6345</u>	7% of handle. <u>550.6305(1)</u>
Intertrack Simulcast Handle			One-third of net proceeds. <u>550.6305(9)(b)1.</u>	One-third of net proceeds. <u>550.6305(9)(e)2.</u>	
<b>PURSES / PLAYERS' AWARDS</b>					
Live / On-track Handle	Permit holders pay purses on live handle during its current meet at a rate not less than what was paid during the 1993/94 State Fiscal Year. <u>550.09514(2)(a)</u>  Permit holders pay an annual amount equal to 75% of the daily license fee paid for the 1994/95 State Fiscal Year. However, two greyhound permit holders located as specified in 550.615(6), an aggregate amount of the 75% shall be paid. <u>550.09514(2)(b)</u>  Permit holders pay an amount equal to one-third of the tax reduction as a result of the reduced tax rates provided by the amendment to 550.0951(3). <u>550.09514(2)(e)</u>		A minimum of 7.75% of handle plus: 0.625% from Jan. 3–March 16 0.225% from March 17–May 22 0.85% from May 23–Jan. 2 Any permit holder whose total live handle during the 1991/92 State Fiscal Year was not greater than \$34 million is exempt from the additional purse payment. <u>550.2625(2)(a)</u>  2% of handle on exotic wagers may be withheld for overnight purses. No permit holder may withhold in excess of 20% from the handle without withholding the amounts set forth in this subsection. <u>550.2625(2)(a)</u>	An amount not less than 8.25% of handle, with 7.75% paid as purses and not more than 0.5% for medical, dental, surgical, life, funeral, or disability insurance benefits for occupational licensees working at the tracks. <u>550.2625(2)(b)1., and 550.2625(2)(b)2.</u>	6% of handle. <u>550.2625(2)(c)</u>

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<p><b>Intertrack Wagering Handle</b></p>	<p>Permitholders conducting 3 or more live performances weekly pay purses in that week on:</p> <ol style="list-style-type: none"> <li>1. Wagers it accepts as a guest on greyhound races at the same rate paid on live races.</li> <li>2. On wagers accepted at a dark market area guest at the same rate paid on live races. <b>550.09514(2)(c)1.</b></li> </ol> <p>If host and guest are not market area greyhound permitholders, an amount equal to the tax reduction applicable to guest handle by the amendment to 550.0951(3), shall be distributed to the guest track. One-third of which shall be paid as purses.</p> <p>-----</p> <p>If the guest is a greyhound permitholder within the market area, or the host or guest is not a greyhound permitholder, the host track retains the amount equal to the tax reduction of the applicable guest handle. One-third of which is paid as purses at the host track.</p> <p><b>550.09514(2)(e)</b></p> <p>Host permitholders shall pay purses on intertrack broadcasts of greyhound races to guests outside its market area, an amount equal to one quarter of an amount determined by adding the fees received for simulcast races, plus 3% of intertrack handle from guests located outside its market area and paid fees to host for broadcasts. <b>550.09514(2)(c)2.</b></p>		<p>7% of handle, permitholder may hold 0.5% of this amount to supplement the awards program for owners of Florida-bred horses. <b>550.625(1)</b></p> <p>If host and guest are thoroughbred permitholders and guest track accepts wagers during its current meet, one-third of guest payment shall be paid as purses during its current meet. In addition, 2% of guest handle shall be remitted by host, to guest and deducted from required purse amount paid by host. <b>550.6305(1)(a)</b></p> <p>Wagering accepted at any guest track, including a thoroughbred guest track, located within 25 miles of another dark thoroughbred permitholder, the host shall pay the thoroughbred permitholder 2% of intertrack handle on all such guests, including guest thoroughbred, which amount is deducted from purses paid by host track. This amount is used by thoroughbred permitholder for purses during its next meet. <b>550.6305(1)(b)</b></p>	<p>7% of handle. <b>550.625(1)</b></p> <p>Permitholder may pay guests an additional percentage in addition to that authorized in 550.6305. Permitholder may reduce purse amount by 50% of the supplemental amount paid to the guest, but the total reduction may not exceed 1% of the intertrack wagers placed on the regular on-track program during the current meet pursuant to 550.615. <b>550.6345</b></p>	<p>7% of handle, permitholder may hold 0.5% of this amount to supplement the awards program for owners of Florida-bred horses. <b>550.625(1)</b></p>
<p><b>Simulcast Handle</b></p>	<p>Permitholders conducting 3 or more live performances weekly shall pay purses in that week on wagers it accepts as a guest track on simulcast greyhound races at the same rate paid on live races. <b>550.09514(2)(c)1.</b></p> <p>Host permitholders shall pay purses on broadcasts of greyhound races to guests outside its market area, an amount equal to one quarter of an amount determined by adding the fees received for simulcast races, plus 3% of intertrack handle from guests located outside its market area and paid fees to host for broadcasts. <b>550.09514(2)(c)2.</b></p> <p>Permitholders pay an amount equal to one-third of the tax reduction as a result of the reduced tax rates provided by the amendment to 550.0951(3). <b>550.09514(2)(e)</b></p>				

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<p><b>Intertrack Simulcast Handle</b></p>	<p>Host permitholders shall pay purses on intertrack broadcasts of greyhound races to guests outside its market area, an amount equal to one quarter of an amount determined by adding the fees received for simulcast races, plus 3% of intertrack handle from guests located outside its market area and paid fees to host for broadcasts. <b>550.09514(2)(c)2.</b></p> <p>If host and guest are not market area greyhound permitholders, an amount equal to the tax reduction applicable to guest handle by the amendment to 550.0951(3), shall be distributed to the guest track. One-third of which shall be paid as purses.</p> <p>-----  If the guest is a greyhound permitholder within the market area, or the host or guest is not a greyhound permitholder, the host track retains the amount equal to the tax reduction of the applicable guest handle. One-third of which is paid as purses at the host track.  <b>550.09514(2)(e)</b></p>		<p>One-third of net proceeds.  <b>550.6305(9)(b)3.</b></p> <p>Permitholders located in any area where there are only 2 permitholders, 1 greyhound and 1 jai alai, may accept wagers on the rebroadcast of out-of-state thoroughbred races from a Florida thoroughbred permitholder, and be exempt from provisions in paragraph (b) if the thoroughbred permitholder located as specified is conducting live races and simulcast races from out of state. The guest permitholder is entitled to 45% of the net proceeds on wagers accepted at the guest facility. The host shall retain half of the remaining proceeds, and the other half shall be paid by the host as purses at the host facility.  <b>550.6305(9)(d)</b></p> <p>If guest is a thoroughbred track located more than 35 miles from host track. The host track shall pay to guest track 1.9% of handle to be used for purses.  <b>550.09515(5)</b></p>	<p>One-third of net proceeds.  <b>550.6305(9)(e)4.</b></p> <p>Any harness permitholder accepting out-of-state harness broadcasts, and not conducting live races, must make available the out-of-state signal to all permitholders eligible to conduct intertrack wagering. Guests located as specified in 550.615(6) and 550.6305(9)(d) receive 50% of the net proceeds on harness wagers they accept. The harness permitholder is required to pay 50% of the net income into its purse account. <b>550.3551(6)(b)</b></p>	
<p><b>Cardrooms</b></p>	<p>4% of monthly cardroom gross receipts must be utilized to supplement purses, during the next ensuing meet.  <b>849.086(13)(d)</b></p>	<p>4% of monthly cardroom gross receipts must be utilized to supplement prize money, during the next ensuing meet.  <b>849.086(13)(d)</b></p>	<p>50% of monthly cardroom net proceeds as follows: 47% for purses and 3% for breeders' awards during the next ensuing meet. <b>849.086(13)(d)</b></p>	<p>50% of monthly cardroom net proceeds as follows: 47% for purses and 3% for breeders' awards during the next ensuing meet. <b>849.086(13)(d)</b></p>	
<p><b>OWNERS' AWARDS</b></p>					
<p><b>Live / On-track Handle</b></p>			<p>1% of handle on exotic wagers may be withheld for owners' awards. No permitholder may withhold in excess of 20% from handle without withholding amounts set forth in this subsection.  <b>550.2625(2)(a)</b></p>		
<p><b>Intertrack, Simulcast, and Intertrack Simulcast Handle</b></p>			<p>8.5% of purse account from intertrack wagering &amp; interstate simulcasting are used for owners' awards as set forth in Section 550.2625(3). <b>550.2625(2)(e)</b></p>		

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<b>BREEDERS' &amp; STALLION AWARDS</b>					
Live / On-track Handle			0.955% of handle, paid to Florida Thoroughbred Breeders' Association (FTBA), <b>550.26165(1)</b> and <b>550.2625(3)</b>		1% of total handle is paid to Florida Quarter Horse Breeders' & Owners' Association (FQHBOA) <b>550.2625(5)(a)</b> 1% of Appaloosa handle is paid to Florida Appaloosa Racing Promotion Account. <b>550.2625(7)(a)</b> and <b>(b)</b> 1% of Arabian handle is paid to Florida Arabian Racing Promotion Account. <b>550.2625(8)(a)</b> and <b>(b)</b>
Intertrack Wagering Handle			0.955% of handle, paid to Florida Thoroughbred Breeders' Association (FTBA), <b>550.26165(1)</b> and <b>550.2625(3)</b>	1% of handle, paid to Florida Standardbred Breeders' & Owners' Association (FSBOA). <b>550.26165(1)</b> and <b>550.625(2)(b)</b>	1% of handle, paid to Florida Quarter Horse Breeders' & Owners' Association. <b>550.26165(1)</b> and <b>550.625(2)(c)</b>
Simulcast Handle			0.955% of handle, paid to Florida Thoroughbred Breeders' Association (FTBA), <b>550.26165(1)</b> and <b>550.2625(3)</b> For live Florida races exported pursuant to 550.3551(2), the host track is required to pay 3.475% of the gross revenue to FTBA. <b>550.2625(3)</b>		
Intertrack Simulcast Handle			0.955% of handle, paid to Florida Thoroughbred Breeders' Association (FTBA), <b>550.26165(1)</b> and <b>550.2625(3)</b>	1% of handle, paid to Florida Standardbred Breeders' & Owners' Association (FSBOA). <b>550.6305(9)(e)1</b> 0.9% of all wagering proceeds on broadcasts is paid to FSBOA. <b>550.3551(6)(b)</b>	
Cardrooms			50% of monthly cardroom net proceeds as follows: 47% for purses and 3% for breeders' awards during the next ensuing meet. <b>849.086(13)(d)</b>	50% of monthly cardroom net proceeds as follows: 47% for purses and 3% for breeders' awards during the next ensuing meet. <b>849.086(13)(d)</b>	
<b>OUTS (ESCHEATS)</b>					
Live / On-track Handle	State of Florida. <b>550.1645(2)</b>	State of Florida. <b>550.1645(2)</b>	Retained by permitholder. <b>550.2633(3)</b>	Paid to Florida Standardbred Breeders' and Owners' Association (FSBOA). <b>550.26165(1)</b> and <b>550.2633(2)(a)</b>	Paid to Florida Quarter Horse Breeders' and Owners' Association (FQHBOA). <b>550.26165(1)</b> and <b>550.2633(2)(b)</b>
Intertrack Wagering Handle	Retained by permitholder. <b>550.6325</b>	Retained by permitholder. <b>550.6325</b>	Retained by permitholder. <b>550.6325</b>	Retained by permitholder. <b>550.6325</b>	Escheats from Arabian races are paid to Florida Arabian Horse Racing Promotion Fund. <b>550.2633(2)(c)</b> Retained by permitholder. <b>550.6325</b>
Simulcast Handle	Retained by permitholder. <b>550.3551(4)</b> and <b>(11)</b>	Retained by permitholder. <b>550.3551(4)</b> and <b>(11)</b>	Retained by permitholder. <b>550.3551(3)(c)</b>	Retained by permitholder. <b>550.3551(3)(c)</b>	Retained by permitholder. <b>550.3551(3)(c)</b>

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.



STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<b>BREAKS</b>					
Live / On-track Handle	Retained by permitholder. <u>550.0951(4)</u>	To players as awards. <u>550.0951(2)(f)</u>	Retained by permitholder. <u>550.2633(3)</u>	Paid to Florida Standardbred Breeders' & Owners' Association (FSBOA). <u>550.26165(1)</u> and <u>550.2625(4)</u>	Paid to Florida Quarter Horse Breeders' & Owners' Association (FQHBOA). <u>550.26165(1)</u> and <u>550.2625(5)(a)</u>
Intertrack Wagering Handle	Retained by permitholder. <u>550.6325</u>	Retained by permitholder. <u>550.6325</u>	Retained by permitholder. <u>550.6325</u>	Retained by permitholder. <u>550.6325</u>	Appaloosa and Arabian breaks are paid to Florida Appaloosa Racing Promotion Account and Florida Arabian Racing Promotion Account. <u>550.2625(7)(a)</u> & <u>(b)</u> , and <u>550.2625(8)(a)</u> & <u>(b)</u>
Simulcast Handle	Retained by permitholder. <u>550.3551(4)</u> and (11)	Retained by permitholder. <u>550.3551(4)</u> and (11)	Retained by permitholder. <u>550.3551(3)(C)</u>	Retained by permitholder. <u>550.3551(3)(C)</u>	Retained by permitholder. <u>550.3551(3)(C)</u>
<b>TAX CREDITS &amp; EXEMPTIONS</b>					
(excluded during charity / scholarship performances)	Tax exemption of \$360,000 per state fiscal year, or \$500,000 for 3 permitholders that held a full live schedule in 1995 and closest to another state authorizing greyhound racing. <u>550.09514(1)</u> Tax credit each state fiscal year equal to daily license fee on live races in previous state fiscal year. <u>550.0951(1)(a)</u>	A permitholder that has incurred tax on handle and admissions that exceeds its operating earnings may credit the excess amount of taxes against its next ensuing meet. <u>550.0951(1)(b)</u> Tax credit each state fiscal year equal to 25% of amount remitted in escheated tickets in prior state fiscal year. Funds equal to credit shall be paid by the permitholder to the National Association of Jai Alai Frontons. <u>550.1646</u> \$30,000 per performance exemption if live handle during the preceding state fiscal year was less than \$15 million. Including charity performances. <u>550.0951(2)(a)1.</u>	Permitholders are allowed a credit of up to 1 percent of the paid taxes for the previous taxable year. The credit, if taken, is applied against taxes on live handle due for a taxable year under this section, and is paid directly to the Jockeys' Guild by the permitholders. <u>550.09515(6)</u>		
	Unused portion of exemption or daily license fee tax credit is transferable to a greyhound host track. <u>550.0951(1)(b)</u>				
	Tax credit each state fiscal year equal to the amount remitted in escheated tickets in prior state fiscal year. <u>550.1647</u>				
<b>CHARITY</b>					
PERFORMANCES	Maximum of 5 days. <u>550.0351(1)</u> Permitholders are allowed to conduct 1 additional day to be designated as "Greyhound Adopt-A-Pet Day." Proceeds are paid to "bona fide organizations" that promote the adoption of greyhounds. <u>550.1648</u> Permitholders shall pay, from any source, including charity performances, not less than 10% of tax credit from escheated tickets to a bona fide greyhound adoption program. <u>550.1647</u>	Maximum of 5 days. <u>550.0351(1)</u> Permitholders are allowed to conduct 2 additional performances known as "Retired Jai Alai Players' Charity Day" for a fund to benefit retired jai alai players. <u>550.0351(8)</u>	Maximum of 5 days. <u>550.0351(1)</u> One additional scholarship day to tracks located in Hillsborough County for the benefit of Pasco-Hernando Community College. <u>550.0351(6)(a)</u> and <u>550.0351(6)(b)</u>	Maximum of 5 days. <u>550.0351(1)</u>	Maximum of 5 days. <u>550.0351(1)</u>

This matrix represents a summary of 2005 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.