

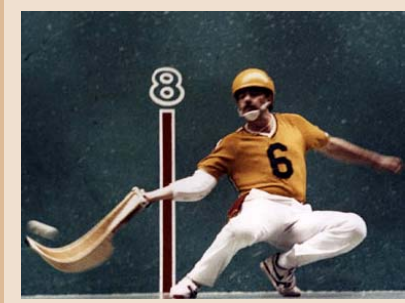


Division of Pari-Mutuel Wagering 79th Annual Report Fiscal Year 2009-2010

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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 DIVISION OF PARI-MUTUEL WAGERING
 COMPREHENSIVE ANNUAL REPORT
 FISCAL YEAR ENDING JUNE 30, 2010
 www.MyFlorida.com/dbpr**

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INTRODUCTION

OVERVIEW

This annual report encompasses the fiscal year, which began July 1, 2009, and ended June 30, 2010. This is the 79th 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, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade Counties. 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 also the only state in the United States where live jai alai games are conducted. Currently, there are 27 pari-mutuel facilities located throughout the state. This annual report, which is required by Florida law, is intended to inform the Governor, the Legislature, the industry, and other interested parties of wagering activities at authorized pari-mutuel facilities. The report is organized into five primary sections:

1. **Introductory Section** - An overview of the Division of Pari-Mutuel Wagering, and a report of events that occurred impacting the division's oversight of facilities or events that effected the operation of facilities.
2. **Statistical Section** – Details various cardroom, pari-mutuel, and slot statistical data by individual racing association or fronton.
3. **Data by Association/Facility** – Includes map showing location of each association/facility, contact and operating information by association/facility, promotional programs for Florida-bred horses, and drug positives statistical data.
4. **Financial Section** - Official financial statements of the Division of Pari-Mutuel Wagering.
5. **Statute Matrix** - A table that summarizes the statutes regarding the taxes and fees applicable to pari-mutuel wagering and cardroom activity. It also includes a summary of the statutes regarding the taxes, fees, fines, and penalties with respect to slot machine gaming.

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 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 or frontons 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 statistical 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.

THE DIVISION OF PARI-MUTUEL WAGERING

The Division of Pari-Mutuel Wagering is a program area of the Department of Business and Professional Regulation within the Executive Branch of Florida's government. The division is charged with regulating Florida's pari-mutuel, cardroom, and slot machine gaming industries, as authorized by Chapters 550, 551, and 849.086, Florida Statutes, as well as collecting and safeguarding associated revenues due to the state. Authorized pari-mutuel events include horse racing, harness racing, greyhound racing, and jai alai. Pari-Mutuel Wagering was originally authorized by the Legislature in 1931. Since that time, the division has since evolved from a racing commission into a professional regulatory organization overseeing a complex and dynamic industry located throughout the state.

OFFICE OF THE DIRECTOR

The Office of the Director provides leadership, oversight, and administration of the five functional areas within the division. Specific responsibilities include budget planning, rule promulgation, policy development, legislative analysis of proposed legislation, strategic planning, fleet management, staff development, and enforcement of administrative actions. Additionally, the Office of the Director ensures that all areas of the division operate in a cooperative effort to ensure efficient regulatory oversight of the industry.

The division's structure includes five functional areas which act under the management of the Office of the Director. These functional areas include Revenue and Financial Analysis, Auditing, Operations, Investigations, and Slot Operations. Each area focuses on a different aspect of regulation within the cardroom, pari-mutuel, and slot machine gaming industry in an effort to protect state revenues and maintain the public's confidence in the integrity of the wagering activity.

OFFICE OF AUDITING

The Auditing staff is responsible for conducting various audits to ensure the integrity of wagering activity and protect the wagering public by ensuring that cardroom, pari-mutuel, and slot machine gaming is conducted in compliance with the Florida Statutes and Florida Administrative Code. Such compliance issues include: pari-mutuel broadcast exchanges, verification that takeout/commissions are consistent with notification requirements, interstate wagering restrictions, identification of fraudulent activity, verification that statutory accounting procedures are utilized, overseeing the commingling of wagering pools, transmission of pari-mutuel information, proper payments to winning pari-mutuel patrons, processing certain complaints, and approving totalisator security plans and software upgrades. Additionally, auditing maintains primary oversight for cardroom operations, which includes auditing internal control procedures, reviewing tournament or promotional proposals, auditing jackpot accounts, monitoring daily operations, and coordinating inspections.

During Fiscal Year 2009/2010, the Auditing staff conducted reviews for 69,539 races/games and associated wagering pools, 18 greyhound purse audits, 21 greyhound adoption proceeds audits, 27 mutuels audits, 26 escheat audits, four jai alai players' prize payout audits, 24 cardroom and jackpot wagering audits, 29 cardroom surveillance audits, six slot audits, four slot players' club audits, two breeders' awards audits, and 26 totalisator system malfunction reports.

OFFICE OF OPERATIONS

All individuals and businesses who work or conduct business at a racetrack, fronton, cardroom, or slot machine facility and who have access to money wagered, restricted areas, and/or racing animals, must obtain an occupational license issued by the division. Every racing and cardroom occupational licensee is fingerprinted upon initial licensure and every five years thereafter; and every slot machine occupational licensee is fingerprinted upon initial licensure and every three years thereafter. Each set of fingerprints are submitted electronically to the Florida Department of Law Enforcement and Federal Bureau of Investigation for processing. During Fiscal Year 2009/2010, the Operations' Licensing Section processed 30,631 occupational license applications for businesses and individuals, of which 3,780 were related to cardroom operations, 23,063 were related to racing operations, and 3,788 were related to slot machine operations. The Office of Operations' is also responsible for the issuance of all pari-mutuel permitholder Annual Operating Dates Licenses, Cardroom Operator Licenses, and Slot Machine Licenses to authorized facilities.

The Office of Operations is also responsible for ensuring that the day-to-day operation of races and games are conducted in accordance with Florida's pari-mutuel statutes and rules. The State Stewards monitor each race, and conduct inquiries and hearings for alleged violations of the state pari-mutuel statutes and rules. The Stewards and Hearing Officers issued 283 rulings, assessed fines totaling \$47,930, and imposed 124 race-riding and/or license suspensions for violations in Fiscal Year 2009/2010.

Operations' staff collects urine and blood samples from racing animals which are sent to the University of Florida, College of Veterinary Medicine Racing Laboratory for analysis. The Racing Laboratory performs its services under an annual contract with the division. State veterinarians and veterinary assistants collected 102,668 samples that included: 85,265 greyhound urine samples, 17,384 horse urine and blood samples, and 19 investigative samples during Fiscal Year 2009/2010. There were 180 positive findings of impermissible substances in the samples collected.

OFFICE OF INVESTIGATIONS

The Office of Investigations examines statutory and rule violations that occur in the cardroom, pari-mutuel, and slot machine gaming industry, as well as drug positives identified by the University of Florida, College of Veterinary Medicine Racing Laboratory. The investigations vary in complexity from investigating falsified license applications and animal cruelty, to the use of performance altering medications and/or illegal substances during races. An investigative case may result in issuance of a warning letter, consent order, administrative fine, license suspension, and hearings before the division director or a designated hearing officer, or referrals to either regulatory or law enforcement agencies for criminal prosecution. During Fiscal Year 2009/2010, there were 499 investigations conducted, including 37 drug positives, 38 slot related cases, and the preparation of 61 consent orders and warning letters.

The investigations staff also conducts background examinations of potential permitholders which involves an in-depth review of the applicants' personal and financial records in order to ensure compliance with Sections 550.054, 550.1815 and 849.086, Florida Statutes. In addition, the investigations' staff conducted 3,701 in-depth inspections of pari-mutuel facilities and slot machine facilities, including cardrooms, greyhound kennels and horse stables; both prior to opening as well as throughout the operating year.

OFFICE OF SLOT OPERATIONS

The Slot Operations staff is responsible for overseeing state personnel located at each of the three pari-mutuel facilities in Broward County, and each of the two pari-mutuel facilities in Miami-Dade County that have slot machine gaming. To ensure the integrity of slot machine gaming activity, the Slot Operations' staff oversees the day-to-day operations at the slot machine facilities, performs daily revenue reconciliations, verifies that every slot machine has been certified by an independent testing lab, issues slot machine occupational licenses to individuals, and ensures slot machine gaming activity is in compliance with the requirements of Chapter 551, Florida Statutes, Chapter 61D-14, Florida Administrative Code, as well as the internal controls of the individual facilities.

During Fiscal Year 2009/2010, the Slot Operations' staff completed 2,665 inspections. Of those, 283 items were found to be non-compliant of which 10 were turned over to Investigations and to the Department's Office of the General Counsel for formal proceedings. Slot machine facilities were notified of 176 observations so that appropriate internal action including employee disciplinary action, advanced training and/or re-training of facility personnel could occur. There were 134 individual and facility Consent Orders issued at the regional level totaling \$9,200 in fines or final warning notices.

There were 446 shipments of authorized slot machines and components, which required the verification of 2,428 slot machines and 11,837 parts. The Slot Operations' staff authorized and participated in 6,739 slot machine conversions, denomination and/or game theme changes, slot machine relocations, and other related slot machine changes.

OFFICE OF REVENUE AND FINANCIAL ANALYSIS

The Revenue and Financial Analysis staff is responsible for safeguarding and accounting for state revenues in accordance with Florida Statutes, and Florida Administrative Code, as it relates to cardroom, pari-mutuel, and slot gaming activities. The staff develops revenue projections for the Revenue Estimating Conferences, maintains cash flow statements for timely transfer to the state General Revenue Fund and to the Education Enhancement Trust Fund, provides oversight of the division's budget, develops the annual report, and determines fiscal impacts on proposed legislation impacting the industry.

During Fiscal Year 2009/2010, \$182,859,971 in state revenues pertaining to cardroom, pari-mutuel, and slot machine gaming were collected. The Revenue and Financial Analysis staff also reconciled 713 permitholder monthly remittance reports, conducted 15 charity day audits, and 34 uniform annual report audits. The Revenue and Financial Analysis staff compiles statistical information for cardroom, pari-mutuel, and slot machine gaming, and performs analyses requested by the department, the Executive Office of the Governor, the Legislature, and industry.

Events Shaping the 2009/2010 Racing/Gaming Season in Florida

- West Flagler Associates, Ltd., d/b/a Flagler Dog Track and Magic City Casino began slot operations on October 15, 2009.
- On October 23, 2009, Calder/Tropical re-opened their cardroom.
- On November 28, 2009, historic Hialeah Park began quarter horse racing. Hialeah was a famous thoroughbred track for years where Seabiscuit, War Admiral, Seattle Slew and many famous horses raced. There were also many famous visitors over the years; Churchill, Truman, and Kennedy to name a few. The famous pink flamingos that were used in the opening score of Miami Vice are still there.
- Calder Casino and Race Course (a Churchill Downs Company) began slot operations on January 22, 2010.
- The Pensacola Greyhound Track opened their cardroom on January 27, 2010.
- The Gaming Compact between the Seminole Tribe of Florida and the State of Florida was executed by the Governor April 7, 2010, and was ratified by the Department of the Interior on July 7, 2010. The Division of Pari-Mutuel Wagering is designated as the State Compliance Agency having the authority to carry out the state's oversight responsibilities.
- The 2010 Legislative Session resulted in some changes that became effective July 1, 2010. Senate Bill 622 (2010) provided an effective date for pari-mutuel provisions in Senate Bill 788 that became law in 2009. While there were numerous changes to the Florida Statutes, some of the more significant changes made include the following:
 - Quarter horse facilities may now substitute up to 50 percent of their races with thoroughbred horses. They are required to hold 20 performances each meet rather than the 40 performances previously required. They no longer have to have written approval from sites in their market area to conduct simulcast and intertrack wagering.
 - The cardroom facilities are now permitted to conduct poker with no betting limits, as well as being able to remain open longer hours. They may now offer gaming for 18 hours during the week and 24 hours on the weekend.
 - Slot tax rate was reduced from 50 percent to 35 percent of slot machine revenue.
 - Slot license fee was reduced in 2010-2011 to \$2.5 million, and 2011-2012 and annually, thereafter, to \$2 million.

STATISTICAL SECTION

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.

Since Fiscal Year 1931/1932, approximately \$70.5 billion in pari-mutuel handle wagered resulted in \$4.32 billion in state revenue. This fiscal year, total handle was roughly \$958.5 million, and state revenue was \$16.7 million from 4,167 cumulative operating days.

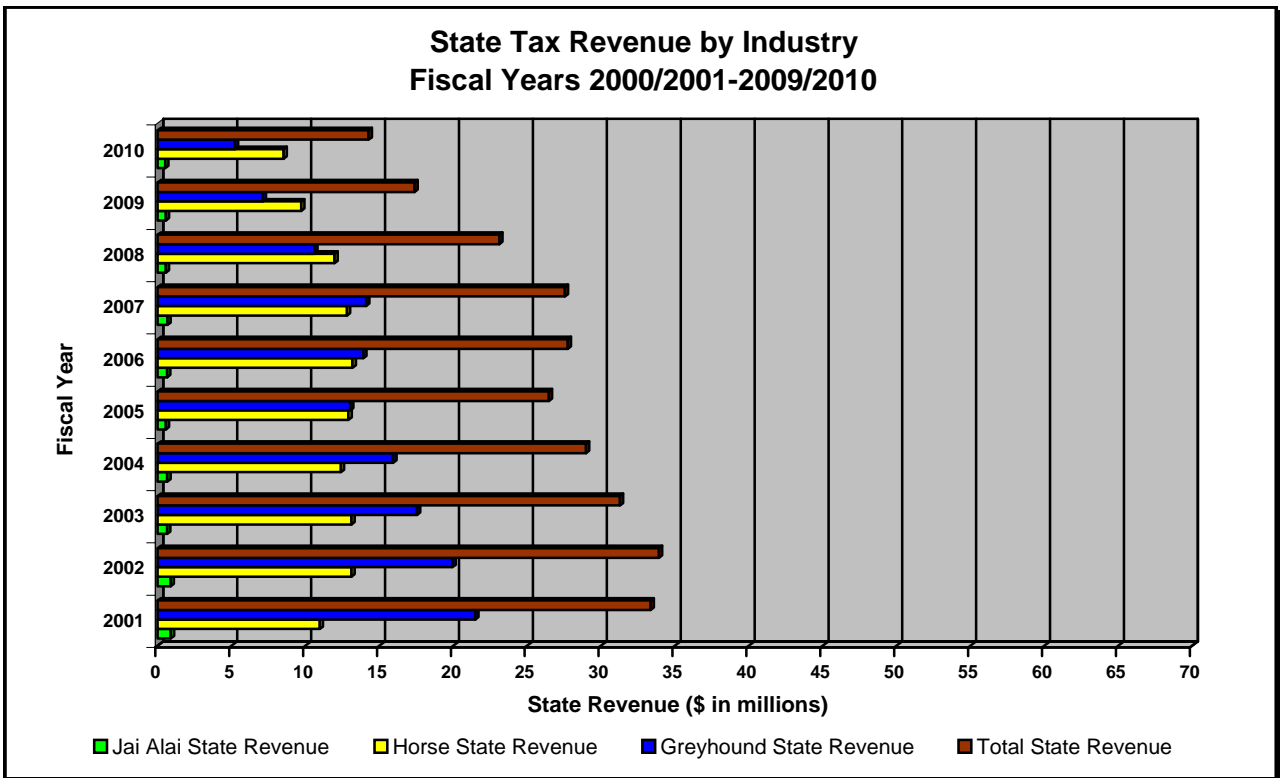
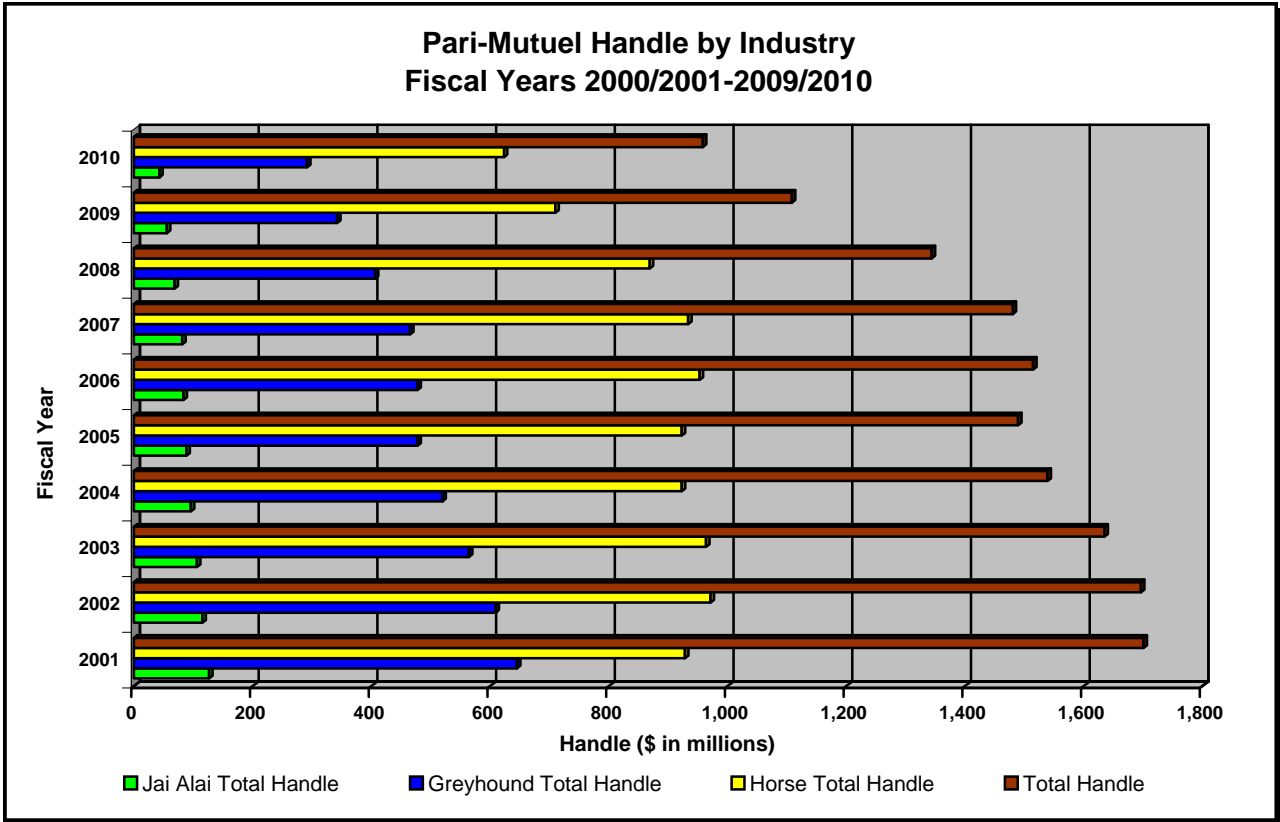
Over the last ten years, pari-mutuel wagering has experienced a 43.6 percent decline in handle, and total state revenue has decreased 54.6 percent; along with a 9.3 percent decrease in the number of racing days. Shown below is a summary of pari-mutuel handle and state revenue for Fiscal Years 2000/2001 through 2009/2010.

PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

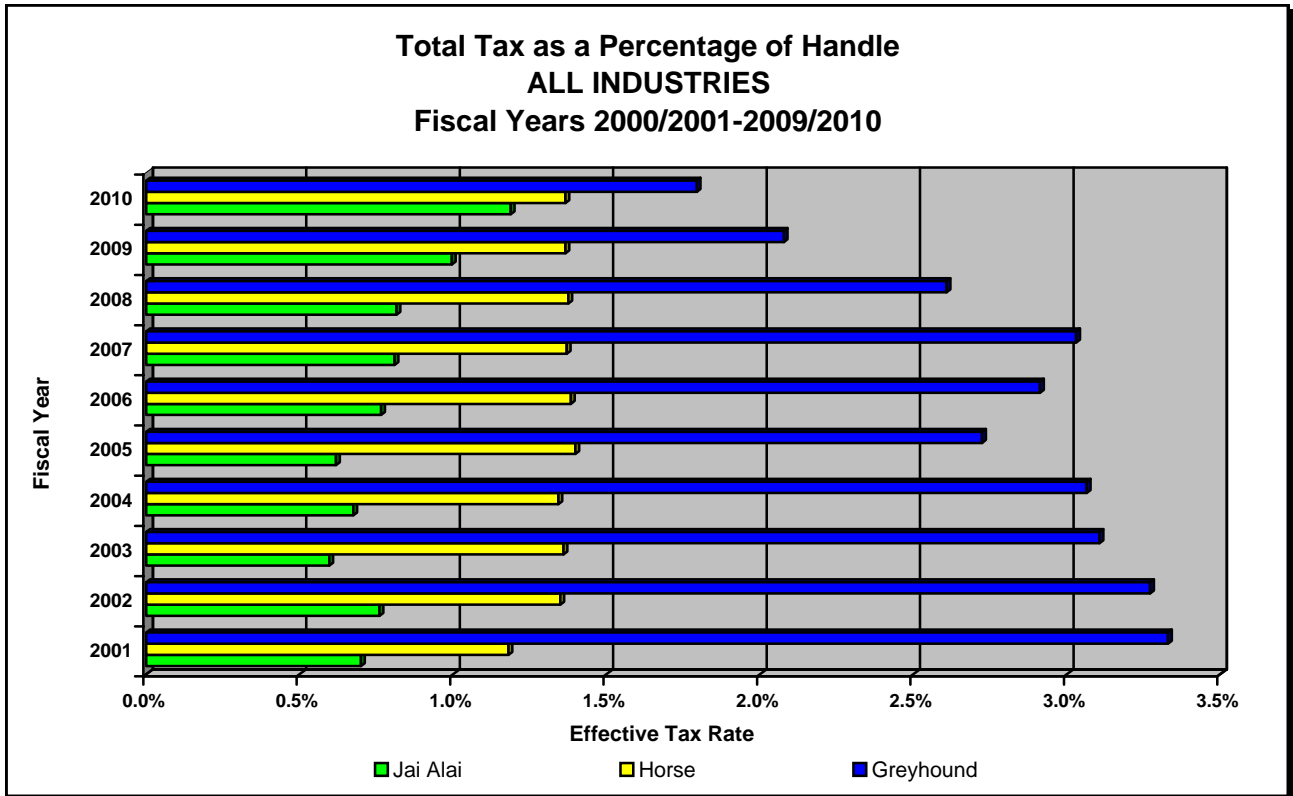
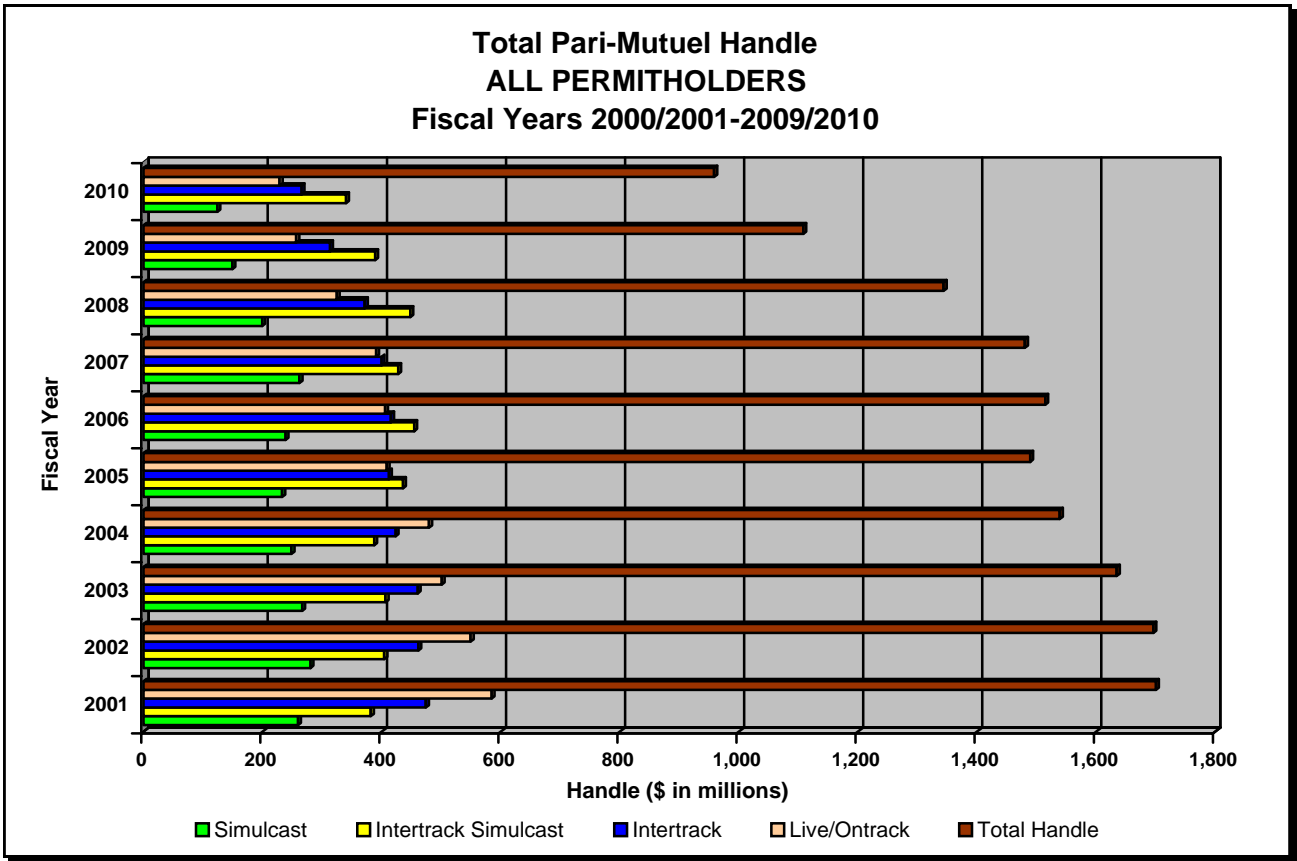
<i>Fiscal Year</i>	<i>Number of Racing Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>Total State Revenue⁽¹⁾</i>	<i>State Revenue as a Percent of Handle</i>
2000/2001	4,592	3,040,755	\$1,700,704,003	\$36,819,451	2.17%
2001/2002	4,614	2,836,869	\$1,696,360,808	\$37,114,026	2.19%
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%
2006/2007	5,592	2,351,126	\$1,480,427,370	\$30,214,151	2.04%
2007/2008	4,857	1,419,748	\$1,343,912,504	\$25,657,727	1.91%
2008/2009	4,364	722,699	\$1,108,401,006	\$19,814,027	1.79%
2009/2010	4,165	614,889	\$ 958,537,395	\$16,706,611	1.74%

(1) Beginning 2006/2007, this figure includes state revenue from pari-mutuel performances and other state revenue, and does not include state revenue from cardroom and slot operations.

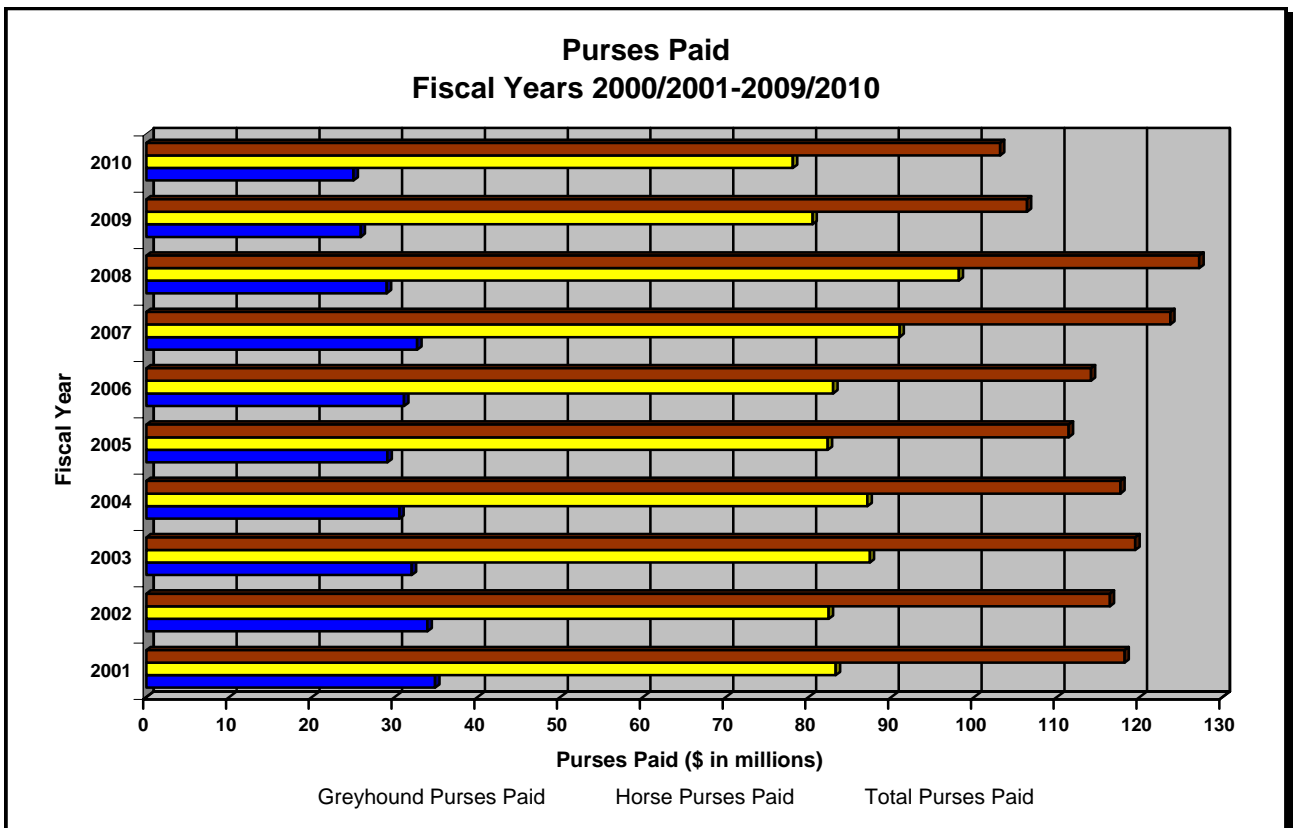
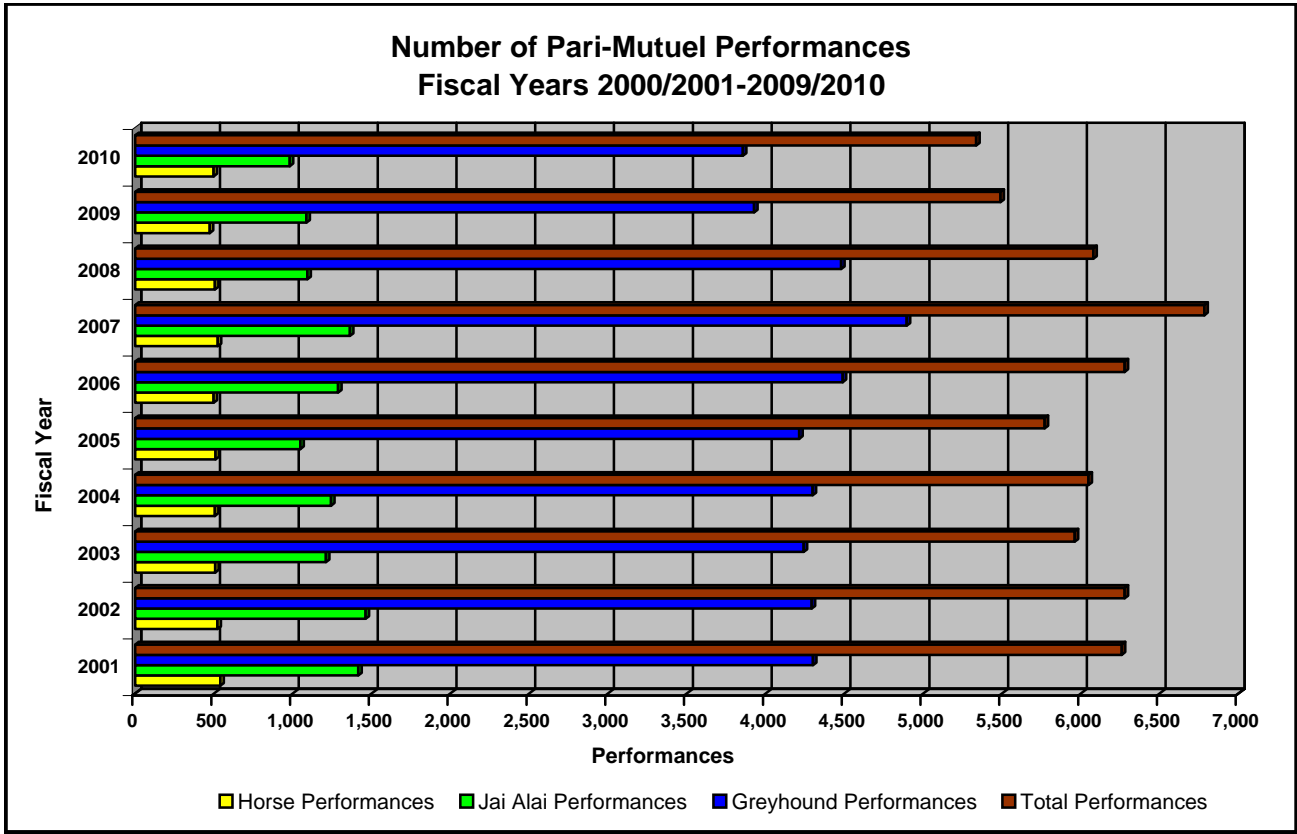
HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

Fiscal Year 2009/2010

Greyhound Racing Associations

	Daily License Fee	Tax on Handle	Total Paid To Charities	Permitholder Revenues From Pari-Mutuel Handle	Public Pool	Total Handle
Daytona Beach Kennel Club, Inc.	\$53,280	\$55,236	\$30,424	\$3,505,504	\$9,367,115	\$13,011,559
Derby Lane (St. Petersburg Kennel Club, Inc.)	116,160	555,349	166,139	6,080,433	22,155,825	29,073,906
Ebro Greyhound Park	51,520	28,735	17,294	854,600	2,016,820	2,968,969
Flagler Dog Track	313,440	777,498	29,651	4,701,911	19,110,443	24,932,943
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	73,100	171,130	44,288	2,416,048	8,819,028	11,523,594
Jacksonville Kennel Club, Inc.	36,320	114,815	123,177	3,497,326	12,131,550	15,903,188
Jefferson County Kennel Club, Inc.	118,320	38,695	0	314,646	1,093,729	1,565,390
Mardi Gras Racetrack and Gaming Center	25,040	39,110	33,520	2,256,130	7,654,382	10,008,182
Melbourne Greyhound Park, LLC	7,200	1,350	0	56,249	148,448	213,247
Naples-Ft. Myers Greyhound Track	145,280	422,210	62,883	5,333,729	19,644,375	25,608,477
Orange Park Kennel Club, Inc.	24,800	54,015	102,425	3,162,845	10,761,928	14,106,013
Palm Beach Kennel Club	242,160	1,339,747	114,222	14,675,743	53,019,155	69,391,027
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	13,360	0	26,945	1,249,738	4,441,371	5,731,414
Pensacola Greyhound Racing, LLP	49,280	28,237	0	416,994	1,438,119	1,932,630
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	15,360	0	29,945	1,377,883	4,933,373	6,356,561
Sarasota Kennel Club, Inc.	37,440	41,677	41,563	1,405,272	5,134,248	6,660,200
St. Johns Greyhound Park	43,440	158,483	103,172	5,850,529	19,819,385	25,975,009
Tampa Greyhound Track	14,400	0	128,156	6,549,933	20,139,636	26,832,125
Total Greyhound Tracks	\$1,379,900	\$3,826,287	\$1,053,804	\$63,705,513	\$221,828,930	\$291,794,434

Jai Alai Frontons

Dania Jai Alai	\$131,840	\$0	\$3,424	\$3,179,422	\$10,024,959	\$13,339,645
Ft. Pierce Jai Alai	960	66	1,531	546,413	1,420,541	1,969,511
Hamilton Jai Alai and Poker	32,000	0	0	(30,521)	3,774	5,253
Miami Jai Alai	106,320	0	9,411	2,889,044	8,579,035	11,583,810
Ocala Poker and Jai Alai	14,800	0	0	12,125	73,615	100,540
Orlando Jai Alai	23,120	0	1,397	173,101	652,451	850,069
Summer Jai Alai	66,240	0	10,194	1,897,824	5,636,521	7,610,779
Summersport Enterprises, LLC	83,120	0	1,783	1,831,035	5,789,245	7,705,183
Total Jai Alai Frontons	\$458,400	\$66	\$27,740	\$10,498,443	\$32,180,141	\$43,164,790

Thoroughbred Racing Associations

Calder Race Course, Inc.	\$191,700	\$3,221,638	\$347,361	\$46,757,640	\$188,725,364	\$239,243,703
Gulfstream Park Racing Association, Inc.	131,600	1,448,025	181,195	29,470,600	120,200,111	151,431,531
Tampa Bay Downs, Inc.	164,600	1,253,287	110,593	18,057,473	71,772,804	91,358,757
Tropical Park, Inc.	80,400	1,022,444	194,445	16,405,309	67,161,041	84,863,639
Total Thoroughbred Tracks	\$568,300	\$6,945,394	\$833,594	\$110,691,022	\$447,859,320	\$566,897,630

Harness Racing Associations

Isle Casino and Racing at Pompano Park	\$314,400	\$622,871	\$9,113	\$11,705,497	\$42,430,334	\$55,082,215
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Quarter Horse Racing Associations

South Florida Racing Association, LLC (Hialeah Park)	\$32,700	\$15,990	\$0	\$297,111	\$1,252,525	\$1,598,326
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TOTAL FOR ALL TRACKS AND FRONTONS

	\$2,753,700	\$11,410,608	\$1,924,251	\$196,897,586	\$745,551,250	\$958,537,395
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TOTAL STATE REVENUE FROM PERFORMANCES

Fiscal Year 2009/2010	LIVE			SIMULCAST			ITW	ITW SIM	CHARITY PERFORMANCES	TOTAL TAXES and FEES COLLECTED
	Tax on Handle	Daily License Fee	Total Live Taxes and Fees Collected	Tax on Handle	Daily License Fee	Total Simulcast Taxes and Fees Collected	Tax on Handle	Tax on Handle	Daily License Fee	
Greyhound Racing Associations										
Daytona Beach Kennel Club, Inc.	\$33,178	\$38,880	\$72,058	\$0	\$0	\$0	\$22,058	\$0	\$14,400	\$108,516
Derby Lane (St. Petersburg Kennel Club, Inc.)	242,559	101,840	344,399	0	0	0	312,790	0	14,320	671,509
Ebro Greyhound Park	28,735	38,320	67,055	0	0	0	0	0	13,200	80,255
Flagler Dog Track	153,661	177,200	330,861	163,414	127,000	290,414	275,270	185,153	9,240	1,090,938
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	34,960	41,200	76,160	47,275	19,000	66,275	72,866	16,029	12,900	244,230
Jacksonville Kennel Club, Inc.	49,065	21,920	70,985	0	0	0	65,750	0	14,400	151,135
Jefferson County Kennel Club, Inc.	38,695	118,320	157,015	0	0	0	0	0	0	157,015
Mardi Gras Racetrack and Gaming Center	11,736	8,640	20,376	9,631	3,500	13,131	14,364	3,379	12,900	64,150
Melbourne Greyhound Park, LLC	1,350	7,200	8,550	0	0	0	0	0	0	8,550
Naples-Ft. Myers Greyhound Track	256,031	133,520	389,551	0	0	0	166,179	0	11,760	567,490
Orange Park Kennel Club, Inc.	20,651	10,400	31,051	0	0	0	33,364	0	14,400	78,815
Palm Beach Kennel Club	631,784	228,240	860,024	0	0	0	707,963	0	13,920	1,581,907
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	0	0	0	0	13,360	13,360
Pensacola Greyhound Racing, LLP	28,237	49,280	77,517	0	0	0	0	0	0	77,517
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	0	0	0	0	15,360	15,360
Sarasota Kennel Club, Inc.	41,677	26,560	68,237	0	0	0	0	0	10,880	79,117
St. Johns Greyhound Park	65,808	29,040	94,848	0	0	0	92,675	0	14,400	201,923
Tampa Greyhound Track	0	0	0	0	0	0	0	0	14,400	14,400
Total Greyhound Tracks	\$1,638,127	\$1,030,560	\$2,668,687	\$220,320	\$149,500	\$369,820	\$1,763,279	\$204,561	\$199,840	\$5,206,187
Jai Alai Frontons										
Dania Jai Alai	\$0	\$129,960	\$129,960	\$0	\$0	\$0	\$0	\$0	\$1,880	\$131,840
Ft. Pierce Jai Alai	66	0	66	0	0	0	0	0	960	1,026
Hamilton Jai Alai and Poker	0	32,000	32,000	0	0	0	0	0	0	32,000
Miami Jai Alai	0	104,240	104,240	0	0	0	0	0	2,080	106,320
Ocala Poker and Jai Alai	0	14,800	14,800	0	0	0	0	0	0	14,800
Orlando Jai Alai	0	20,160	20,160	0	0	0	0	0	2,960	23,120
Summer Jai Alai	0	64,360	64,360	0	0	0	0	0	1,880	66,240
Summersport Enterprises, LLC	0	82,080	82,080	0	0	0	0	0	1,040	83,120
Total Jai Alai Frontons	\$66	\$447,600	\$447,666	\$0	\$0	\$0	\$0	\$0	\$10,800	\$458,466
Thoroughbred Racing Associations										
Calder Race Course, Inc.	\$79,505	\$95,400	\$174,905	\$213,600	\$87,500	\$301,100	\$216,298	\$2,712,235	\$8,800	\$3,413,338
Gulfstream Park Racing Association, Inc.	174,337	70,200	244,537	126,619	53,500	180,119	371,756	775,313	7,900	1,579,625
Tampa Bay Downs, Inc.	73,996	88,900	162,896	32,089	67,500	99,589	407,654	739,548	8,200	1,417,887
Tropical Park, Inc.	31,827	39,200	71,027	69,079	33,000	102,079	95,404	826,134	8,200	1,102,844
Total Thoroughbred Tracks	\$359,665	\$293,700	\$653,365	\$441,387	\$241,500	\$682,887	\$1,091,112	\$5,053,230	\$33,100	\$7,513,694
Harness Racing Associations										
Isle Casino and Racing at Pompano Park	\$20,953	\$128,100	\$149,053	\$79,337	\$179,500	\$258,837	\$47,934	\$474,647	\$6,800	\$937,271
Quarter Horse Racing Associations										
South Florida Racing Association, LLC (Hialeah Park)	\$15,977	\$32,700	\$48,677	\$0	\$0	\$0	\$13	\$0	\$0	\$48,690
TOTAL FOR ALL TRACKS AND FRONTONS	\$ 2,034,788	\$1,932,660	\$3,967,448	\$741,044	\$570,500	\$1,311,544	\$2,902,338	\$5,732,438	\$250,540	\$14,164,308

TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 2009/2010	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		Live	Simulcast	ITW	ITWS		
Greyhound Racing Associations											
Daytona Beach Kennel Club, Inc.	\$6,593,128	\$0	\$5,960,129	\$0	\$12,553,257	\$322,079	\$0	\$136,223	\$0	\$458,302	\$13,011,559
Derby Lane (St. Petersburg Kennel Club, Inc.)	10,953,872	0	15,572,937	0	26,526,809	1,242,521	0	1,304,576	0	2,547,097	29,073,906
Ebro Greyhound Park	2,741,411	0	0	0	2,741,411	227,558	0	0	0	227,558	2,968,969
Flagler Dog Track	3,869,501	4,446,202	7,822,381	8,300,495	24,438,579	142,349	96,806	201,965	53,244	494,364	24,932,943
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	2,545,091	2,703,863	4,618,383	911,764	10,779,101	215,152	174,475	287,508	67,358	744,493	11,523,594
Jacksonville Kennel Club, Inc.	5,101,203	36,371	8,564,872	175,777	13,878,223	796,223	0	1,228,742	0	2,024,965	15,903,188
Jefferson County Kennel Club, Inc.	1,565,390	0	0	0	1,565,390	0	0	0	0	0	1,565,390
Mardi Gras Racetrack and Gaming Center	2,563,842	2,425,122	3,799,449	661,330	9,449,743	162,212	120,428	244,589	31,210	558,439	10,008,182
Melbourne Greyhound Park, LLC	213,247	0	0	0	213,247	0	0	0	0	0	213,247
Naples-Ft. Myers Greyhound Track	11,752,753	0	12,767,101	0	24,519,854	605,158	0	483,465	0	1,088,623	25,608,477
Orange Park Kennel Club, Inc.	4,218,583	0	8,149,813	0	12,368,396	595,294	0	1,142,323	0	1,737,617	14,106,013
Palm Beach Kennel Club	25,003,448	0	42,321,738	0	67,325,186	977,820	0	1,088,021	0	2,065,841	69,391,027
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	3,270,302	0	2,058,734	0	5,329,036	279,401	0	122,977	0	402,378	5,731,414
Pensacola Greyhound Racing, LLP	1,932,630	0	0	0	1,932,630	0	0	0	0	0	1,932,630
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	3,539,672	0	2,333,275	0	5,872,947	323,421	0	160,193	0	483,614	6,356,561
Sarasota Kennel Club, Inc.	6,113,313	0	0	0	6,113,313	546,887	0	0	0	546,887	6,660,200
St. Johns Greyhound Park	8,521,339	0	15,581,770	0	24,103,109	663,417	0	1,208,483	0	1,871,900	25,975,009
Tampa Greyhound Track	8,974,177	0	15,825,339	0	24,799,516	817,829	0	1,214,780	0	2,032,609	26,832,125
Total Greyhound Tracks	\$109,472,902	\$9,611,558	\$145,375,921	\$10,049,366	\$274,509,747	\$7,917,321	\$391,709	\$8,823,845	\$151,812	\$17,284,687	\$291,794,434
Jai Alai Frontons											
Dania Jai Alai	\$4,703,728	\$0	\$8,462,771	\$0	\$13,166,499	\$54,866	\$0	\$118,280	\$0	\$173,146	\$13,339,645
Ft. Pierce Jai Alai	498,790	0	1,403,835	0	1,902,625	20,481	0	46,405	0	66,886	1,969,511
Hamilton Jai Alai and Poker	5,253	0	0	0	5,253	0	0	0	0	0	5,253
Miami Jai Alai	5,333,923	0	5,938,971	0	11,272,894	150,615	0	160,301	0	310,916	11,583,810
Ocala Poker and Jai Alai	100,540	0	0	0	100,540	0	0	0	0	0	100,540
Orlando Jai Alai	615,072	0	0	0	615,072	234,997	0	0	0	234,997	850,069
Summer Jai Alai	3,482,187	0	3,831,819	0	7,314,006	163,314	0	133,459	0	296,773	7,610,779
Summersport Enterprises, LLC	2,731,067	0	4,892,502	0	7,623,569	23,408	0	58,206	0	81,614	7,705,183
Total Jai Alai Frontons	\$17,470,560	\$0	\$24,529,898	\$0	\$42,000,458	\$647,681	\$0	\$516,651	\$0	\$1,164,332	\$43,164,790
Thoroughbred Racing Associations											
Calder Race Course, Inc.	\$15,900,917	\$42,719,944	\$13,926,451	\$143,733,874	\$216,281,186	\$1,893,008	\$3,974,683	\$1,349,262	\$15,745,564	\$22,962,517	\$239,243,703
Gulfstream Park Racing Association, Inc.	34,867,472	25,323,782	26,018,094	47,362,211	133,571,559	6,716,145	2,441,355	4,131,184	4,571,288	17,859,972	151,431,531
Tampa Bay Downs, Inc.	17,648,949	6,417,784	28,527,539	30,814,500	83,408,772	2,100,323	499,051	2,989,190	2,361,421	7,949,985	91,358,757
Tropical Park, Inc.	6,365,431	13,815,812	6,230,058	44,301,127	70,712,428	1,724,882	2,906,973	1,467,331	8,052,025	14,151,211	84,863,639
Total Thoroughbred Tracks	\$74,782,769	\$88,277,322	\$74,702,142	\$266,211,712	\$503,973,945	\$12,434,358	\$9,822,062	\$9,936,967	\$30,730,298	\$62,923,685	\$566,897,630
Harness Racing Associations											
Isle Casino and Racing at Pompano Park	\$4,190,534	\$15,867,458	\$1,557,508	\$32,636,610	\$54,252,110	\$191,903	\$195,191	\$71,539	\$371,472	\$830,105	\$55,082,215
Quarter Horse Racing Associations											
South Florida Racing Association, LLC (Hialeah Park)	\$1,597,675	\$0	\$651	\$0	\$1,598,326	\$0	\$0	\$0	\$0	\$0	\$1,598,326
TOTAL FOR ALL TRACKS AND FRONTONS	\$207,514,440	\$113,756,338	\$246,166,120	\$308,897,688	\$876,334,586	\$21,191,263	\$10,408,962	\$19,349,002	\$31,253,582	\$82,202,809	\$958,537,395

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2009/2010	HOST PERMITHOLDER												
	DAYTONA	DERBY LANE	FLAGLER	H&T GAMING	JACKSONVILLE	MARDI GRAS	NAPLES-FT. MYERS	ORANGE PARK	PALM BEACH	PENN SANFORD	SOKC, LLC	ST. JOHNS	TAMPA GREYHOUND
Greyhound Permitholders													
Daytona Beach Kennel Club, Inc.	\$0	\$707,005	\$2,796,228	\$227,482	\$565,010	\$182,662	\$556,811	\$456,901	\$1,905,235	\$167,650	\$199,189	\$837,640	\$763,557
Derby Lane (St. Petersburg Kennel Club, Inc.)	641,229	0	524,303	399,774	767,229	307,421	1,373,915	714,624	3,809,823	205,916	309,005	1,263,899	0
Ebro Greyhound Park	0	755,132	0	0	111,090	0	0	241,562	811,138	0	0	280,367	817,394
Flagler Dog Track	401,606	815,490	0	944,990	560,947	856,876	1,155,368	516,321	3,739,004	53,824	67,861	833,746	969,223
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	300,592	656,080	542,011	0	127,891	0	356,595	0	1,111,861	0	232,334	465,260	0
Jacksonville Kennel Club, Inc.	0	0	0	0	0	0	0	0	0	2,297	0	0	0
Jefferson County Kennel Club, Inc.	0	656,659	0	0	352,762	0	0	363,709	0	0	0	478,312	841,738
Mardi Gras Racetrack and Gaming Center	488,574	263,604	5,027,361	0	395,801	0	777,822	465,233	2,231,921	246,010	66,266	325,852	922,190
Melbourne Greyhound Park, LLC	229,532	402,452	245,556	104,647	250,614	82,507	379,416	215,260	1,846,022	71,945	63,783	385,997	323,550
Naples-Ft. Myers Greyhound Track	182,825	675,251	966,839	238,283	280,376	226,142	0	233,857	1,995,808	75,426	76,008	423,562	630,245
Orange Park Kennel Club, Inc.	1,258,382	1,833,284	904,518	677,899	0	464,994	1,858,147	0	4,643,170	476,265	429,413	0	1,927,879
Palm Beach Kennel Club	328,542	1,184,705	749,464	390,634	893,061	277,217	1,145,812	795,050	0	284,222	394,081	1,609,447	966,266
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	399,174	59,059	346,734	0	527,027	179,161	598,467	693,721	1,893,143	0	0	174,702	1,204,165
Pensacola Greyhound Racing, LLP	0	0	0	0	1,412,317	0	0	1,298,860	0	0	0	2,552,552	0
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	351,449	1,095,163	622,528	287,010	181,290	97,898	566,417	0	1,708,017	0	0	958,027	0
Sarasota Kennel Club, Inc.	0	1,795,299	566,228	0	633,274	0	1,369,821	593,209	3,642,321	0	0	959,445	2,132,591
St. Johns Greyhound Park	357,723	425,942	275,967	202,662	826,574	153,438	500,533	679,822	2,139,164	114,618	140,532	1,398,287	403,395
Tampa Greyhound Track	603,521	3,088,885	634,560	388,191	630,590	305,243	1,316,807	628,702	3,546,848	279,934	364,932	1,156,781	2,843,288
Total Greyhound Permitholders	\$5,543,149	\$14,414,010	\$14,202,297	\$3,861,572	\$8,515,853	\$3,133,559	\$11,955,931	\$7,896,831	\$35,023,475	\$1,978,107	\$2,343,404	\$14,103,876	\$14,745,481
Jai Alai Permitholders													
Dania Jai Alai	\$0	\$0	\$215,882	\$1,106,930	\$0	\$726,590	\$259,836	\$0	\$0	\$0	\$0	\$0	\$0
Ft. Pierce Jai Alai	134,423	302,651	174,476	166,729	216,605	108,144	0	194,206	1,886,487	56,025	0	382,281	248,126
Hamilton Jai Alai and Poker	155,746	357,297	186,538	135,982	337,157	162,905	0	300,647	697,979	90,347	81,111	603,499	350,440
Miami Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	0
Ocala Poker and Jai Alai	166,248	245,910	279,122	88,950	244,132	61,524	257,319	178,330	749,246	57,232	50,701	367,983	265,990
Orlando Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	0
Summer Jai Alai	0	0	0	0	0	0	0	0	0	0	0	0	0
Summersport Enterprises, LLC	0	0	845,005	0	2,030	85,348	145,448	0	0	0	0	0	0
Total Jai Alai Permitholders	\$456,417	\$905,858	\$1,701,023	\$1,498,591	\$799,924	\$1,144,511	\$662,603	\$673,183	\$3,333,712	\$203,604	\$131,812	\$1,353,763	\$864,556
Thoroughbred Permitholders													
Calder Race Course, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gulfstream Park Racing Association, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0
Ocala Breeders' Sales	0	253,308	0	0	145,132	0	0	122,405	739,254	0	0	248,591	231,775
Tampa Bay Downs, Inc.	96,786	1,304,337	0	0	315,047	0	476,940	296,601	1,623,410	0	18,252	548,344	1,113,348
Tropical Park, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Thoroughbred Permitholders	\$96,786	\$1,557,645	\$0	\$0	\$460,179	\$0	\$476,940	\$419,006	\$2,362,664	\$0	\$18,252	\$796,935	\$1,345,123
Harness Permitholders													
Isle Casino and Racing at Pompano Park	0	0	474,765	524,850	193,435	458,508	155,092	303,116	2,689,908	0	0	535,679	84,959
Quarter Horse Permitholders													
South Florida Racing Association, LLC (Hialeah Park)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FOR ALL PERMITHOLDERS	\$6,096,352	\$16,877,513	\$16,378,085	\$5,885,013	\$9,969,391	\$4,736,578	\$13,250,566	\$9,292,136	\$43,409,759	\$2,181,711	\$2,493,468	\$16,790,253	\$17,040,119

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

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TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2009/2010

GUEST FACILITY	HOST PERMITHOLDER											TOTAL
	DANIA	FT. PIERCE	MIAMI	SUMMER	SUMMERSPORT	CALDER	GULFSTREAM PARK	TAMPA BAY DOWNS	TROPICAL PARK	POMPAÑO PARK	HIALEAH PARK	
Greyhound Permitholders												
Daytona Beach Kennel Club, Inc.	\$295,529	\$31,426	\$228,140	\$141,866	\$171,330	\$5,904,126	\$1,602,731	\$2,895,931	\$1,663,464	\$2,007,433	\$0	\$24,307,346
Derby Lane (St. Petersburg Kennel Club, Inc.)	313,768	119,841	726,413	454,007	169,365	10,128,458	2,390,437	5,296,118	3,278,122	1,980,130	0	35,173,797
Ebro Greyhound Park	152,204	1,092	0	0	104,523	1,579,793	467,669	572,534	350,554	0	0	6,245,052
Flagler Dog Track	0	0	0	0	0	1,983,080	1,052,179	0	661,669	2,800,006	0	17,412,190
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	147,079	0	0	0	0	541,510	416,059	0	0	1,298,819	0	6,196,091
Jacksonville Kennel Club, Inc.	0	0	0	0	0	0	0	0	0	0	0	2,297
Jefferson County Kennel Club, Inc.	83,634	0	0	0	71,824	0	0	0	0	0	0	2,848,638
Mardi Gras Racetrack and Gaming Center	115,679	0	0	0	140,393	919,827	293,850	0	490,024	2,698,191	0	15,868,598
Melbourne Greyhound Park, LLC	666,948	89,691	602,003	351,652	401,383	6,872,817	2,578,527	3,406,924	2,322,919	692,707	651	22,587,503
Naples-Ft. Myers Greyhound Track	0	0	0	0	0	8,779,735	4,300,007	6,552,756	3,427,813	1,231,053	0	30,295,986
Orange Park Kennel Club, Inc.	377,339	49,150	339,199	237,786	223,919	4,498,847	1,071,912	2,259,929	1,322,963	151,105	0	25,006,100
Palm Beach Kennel Club	561,679	56,029	523,433	310,794	305,475	26,048,275	21,474,089	4,680,263	11,370,211	5,100,541	0	79,449,290
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	22,218	0	18,182	0	0	3,863,700	105,641	734,618	1,841,758	897,499	0	13,558,969
Pensacola Greyhound Racing, LLP	0	0	0	0	0	580,823	365,874	0	198,854	0	0	6,409,280
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	50,118	4,533	29,674	0	0	2,303,687	1,487,992	2,226,623	0	868,990	0	12,839,416
Sarasota Kennel Club, Inc.	0	0	0	0	0	8,216,453	2,418,351	4,136,408	2,459,013	1,028,901	0	29,951,314
St. Johns Greyhound Park	101,716	21,297	161,634	112,785	72,032	5,407,327	1,459,212	2,281,937	1,576,475	934,848	0	19,747,920
Tampa Greyhound Track	276,281	95,451	671,716	402,623	148,020	7,974,907	2,232,556	4,318,270	2,525,304	1,673,202	0	36,106,612
Total Greyhound Permitholders	\$3,164,192	\$468,510	\$3,300,394	\$2,011,513	\$1,808,264	\$95,603,365	\$43,717,086	\$39,362,311	\$33,489,143	\$23,363,425	\$651	\$384,006,399
Jai Alai Permitholders												
Dania Jai Alai	\$0	\$116,921	\$621,186	\$0	\$0	\$506,193	\$730,915	\$0	\$291,482	\$1,973,734	\$0	\$6,549,669
Ft. Pierce Jai Alai	198,635	0	484,901	344,137	99,185	4,405,643	1,529,302	2,388,646	1,312,780	541,941	0	15,175,323
Hamilton Jai Alai and Poker	147,690	6,590	35,924	25,461	84,931	1,200,984	336,919	577,192	336,149	81	0	6,211,569
Miami Jai Alai	1,692,012	0	0	0	138,977	11,256	111,177	0	62,990	275,718	0	2,292,130
Ocala Poker and Jai Alai	280,977	34,552	199,345	134,102	152,933	2,162,345	700,507	1,179,520	643,196	458,210	0	8,958,374
Orlando Jai Alai	1,043,398	131,806	827,805	583,966	652,820	11,322,761	2,922,676	5,351,909	3,143,207	3,561,467	0	29,541,815
Summer Jai Alai	578,037	585,461	0	0	1,151,241	287,014	0	0	13,416	567,946	0	3,183,115
Summersport Enterprises, LLC	0	0	48,377	492,195	0	809,047	0	0	133,953	1,148,792	0	3,710,195
Total Jai Alai Permitholders	\$3,940,749	\$875,330	\$2,217,538	\$1,579,861	\$2,280,087	\$20,705,243	\$6,331,496	\$9,497,267	\$5,937,173	\$8,527,889	\$0	\$75,622,190
Thoroughbred Permitholders												
Calder Race Course, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$425,589	\$345,228	\$0	\$0	\$0	\$770,817
Gulfstream Park Racing Association, Inc.	0	0	0	0	0	30,175,485	0	7,357,960	11,781,579	0	0	49,315,024
Ocala Breeders' Sales	21,751	27,465	115,421	73,345	17,404	7,577,132	2,409,091	3,715,884	2,294,474	651,844	0	18,644,276
Tampa Bay Downs, Inc.	133,386	78,935	465,919	300,559	70,149	16,606,041	6,507,814	0	5,088,338	2,093,971	0	37,138,177
Tropical Park, Inc.	0	0	0	0	0	0	20,691,731	4,414,000	0	0	0	25,105,731
Total Thoroughbred Permitholders	\$155,137	\$106,400	\$581,340	\$373,904	\$87,553	\$54,358,658	\$30,034,225	\$15,833,072	\$19,164,391	\$2,745,815	\$0	\$130,974,025
Harness Permitholders												
Isle Casino and Racing at Pompano Park	1,320,973	0	0	0	774,804	4,087,884	1,999,970	0	1,459,834	0	0	15,063,777
Quarter Horse Permitholders												
South Florida Racing Association, LLC (Hialeah Park)	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FOR ALL PERMITHOLDERS	\$8,581,051	\$1,450,240	\$6,099,272	\$3,965,278	\$4,950,708	\$174,755,150	\$82,082,777	\$64,692,650	\$60,050,541	\$34,637,129	\$651	\$605,666,391

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

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 Board of Governors Operations and Maintenance Trust Fund. A list of proposed recipients is submitted annually by the permitholder to the division. 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 \$1,936,199 was paid to charitable organizations during Fiscal Year 2009/2010, bringing the total proceeds disbursed since 1985 to \$68,863,309.

RACING SCHOLARSHIP TRUST FUND

The Board of Governors Operations and Maintenance Trust Fund within the Department of Education is used to provide scholarships to deserving students who are attending Florida's colleges and universities. A total of \$16,879,336 has been paid to this fund since the program began in 1949. The amount contributed to the fund this fiscal year is detailed below.

Racing Scholarship Trust Fund	
Washington County Kennel Club, Inc.	\$3,079
Total For 2009/2010 Fiscal Year	\$3,079

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 \$90,908,918. The amount collected in abandoned winning tickets for the State School Fund for this fiscal year is detailed below.

Abandoned Winning Tickets	
Greyhound Permitholders	\$1,306,187
Jai Alai Permitholders	\$126,758
Total For 2009/2010 Fiscal Year	\$1,432,945

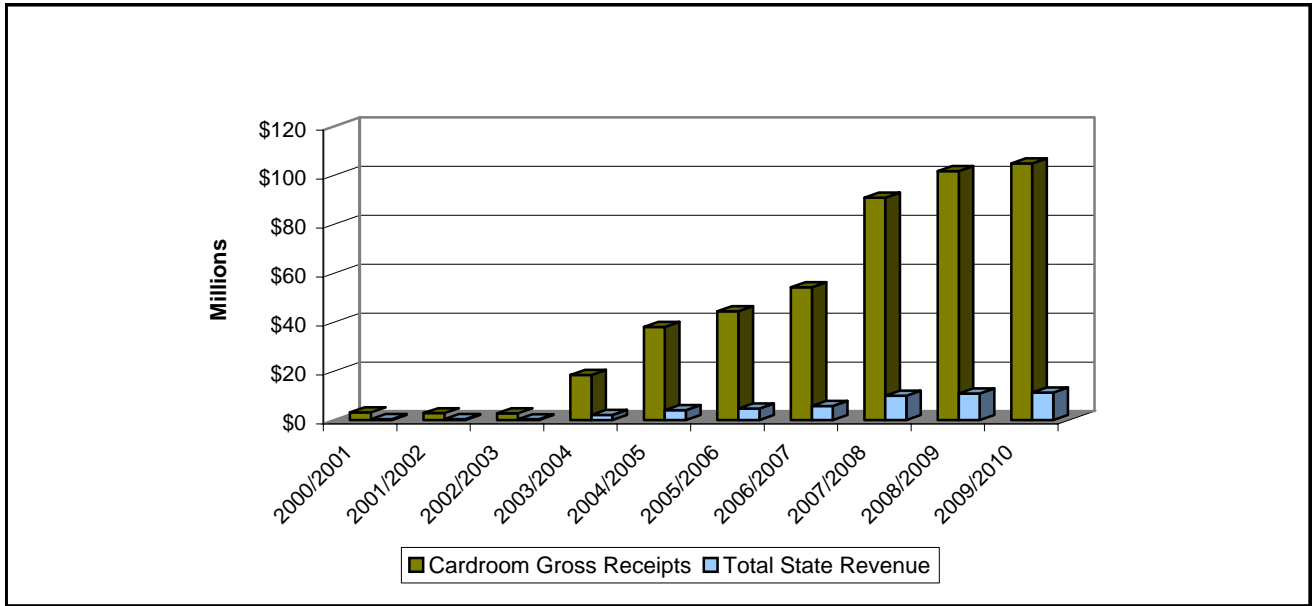
In harness and quarter horse racing, abandoned winning tickets are paid to the respective breeders' associations. Abandoned winning tickets from thoroughbred horse racing are retained by the permitholder.

CARDROOM COMPARATIVE DATA

During Fiscal Year 2009/2010, there were 26 licensed cardroom permitholders that operated at 23 pari-mutuel facilities. The number of cardroom tables increased from 735 in Fiscal Year 2008/2009, to 746 in Fiscal Year 2009/2010. Cardroom gross receipts increased from \$101,700,243 to \$104,799,448, and as a result, gross receipts tax increased from \$10,170,024, to \$10,479,945 this fiscal year. Table fees increased from \$698,000 to \$749,000 this fiscal year. The overall result was an increase in total state revenue from \$10,868,024 to \$11,228,945 this fiscal year.

Cardroom tax revenue is distributed 50 percent between the Pari-Mutuel Wagering Trust Fund and the General Revenue Fund. In accordance with Section 849.086(13)(h), Florida Statutes, one quarter of the moneys deposited into the Pari-Mutuel Wagering Trust Fund must be distributed to counties and municipalities that approved the cardroom. In October 2010, the division distributed approximately \$1,309,993 to the counties/municipalities from cardroom gross receipts.

CARDROOM GROSS RECEIPTS AND TOTAL STATE REVENUE FISCAL YEARS 2000/2001 THROUGH 2009/2010



CARDROOM GROSS RECEIPTS AND STATE REVENUE SUMMARY

Fiscal Year	Total Cardroom Gross Receipts	Gross Receipts Tax	Table Fees Collected	Total State Revenue (Gross Receipts Tax plus Table Fees)	Total State Revenue as a Percent of Gross Receipts
2000/2001	\$3,165,525	\$316,552	\$74,500	\$391,052	12.35%
2001/2002	\$2,837,775	\$283,778	\$76,000	\$359,778	12.68%
2002/2003	\$2,767,231	\$276,723	\$74,500	\$351,223	12.69%
2003/2004	\$18,498,426	\$1,849,843	\$250,500	\$2,100,343	11.35%
2004/2005	\$38,089,764	\$3,808,977	\$238,000	\$4,046,977	10.62%
2005/2006	\$44,433,359	\$4,443,337	\$264,000	\$4,707,337	10.59%
2006/2007	\$54,208,544	\$5,420,855	\$325,500	\$5,746,355	10.60%
2007/2008	\$90,863,855	\$9,086,385	\$875,000	\$9,961,385	10.96%
2008/2009	\$101,700,243	\$10,170,024	\$698,000	\$10,868,024	10.69%
2009/2010	\$104,799,448	\$10,479,945	\$749,000	\$11,228,945	10.71%

COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

Fiscal Year 2009/2010

Greyhound Racing Associations

	County/ Municipality	Tournament		Gross Receipts Tax	Table Fees Collected	Total Taxes and Fees
		Gross Receipts	Gross Receipts			
Daytona Beach Kennel Club, Inc.	Volusia	8,101,980	440,594	854,257	50,000	904,257
Derby Lane (St. Petersburg Kennel Club, Inc.)	Pinellas	6,366,680	923,773	729,045	56,000	785,045
Ebro Greyhound Park	Washington	3,352,961	70,546	342,351	25,000	367,351
Flagler Dog Track	Dade	5,154,258	8,430	516,269	18,000	534,269
H & T Gaming, Inc., d/b/a Mardi Gras Racetrack	Hallandale	1,940,794	0	194,079	0	194,079
Jacksonville Kennel Club, Inc.	Duval	0	0	0	5,000	5,000
Jefferson County Kennel Club, Inc.	Jefferson	836,245	33,246	86,949	20,000	106,949
Mardi Gras Racetrack and Gaming Center	Hallandale	3,423,245	54,243	347,749	30,000	377,749
Melbourne Greyhound Park, LLC	Brevard	4,226,180	196,595	442,278	43,000	485,278
Naples-Ft. Myers Greyhound Track	Lee	5,132,052	317,175	544,923	26,000	570,923
Orange Park Kennel Club, Inc.	Town of Orange Park	7,919,170	317,047	823,622	40,000	863,622
Palm Beach Kennel Club	Palm Beach	9,108,827	694,907	980,373	57,000	1,037,373
Pensacola Greyhound Racing, LLP	Escambia	1,884,345	130,630	201,498	50,000	251,498
Sarasota Kennel Club, Inc.	Sarasota	3,697,367	993,483	469,085	32,000	501,085
St. Johns Greyhound Park	St. Johns	5,223,413	367,047	559,046	34,000	593,046
Tampa Greyhound Track	Hillsborough	\$2,091,698	166,058	\$225,776	\$21,000	\$246,776
Total Greyhound Permitholders		<u>68,459,215</u>	<u>4,713,774</u>	<u>7,317,299</u>	<u>507,000</u>	<u>7,824,299</u>

Jai Alai Permitholders

Dania Jai Alai	Hallandale	532,215	319,886	85,210	26,000	111,210
Ft. Pierce Jai Alai	St. Lucie	3,604,032	128,451	373,248	20,000	393,248
Hamilton Jai Alai and Poker	Hamilton	1,052,213	16,647	106,886	10,000	116,886
Miami/SummerJai Alai	Dade	1,475,366	20,105	149,547	12,000	161,547
Ocala Poker and Jai Alai	Marion	3,364,718	168,719	353,344	28,000	381,344
Summersport Enterprises, LLC	Hallandale	482,145	166,127	64,827	0	64,827
Total Jai Alai Permitholders			<u>819,935</u>	<u>1,133,062</u>	<u>96,000</u>	<u>1,229,062</u>

Thoroughbred Racing Associations

Calder Race Course, Inc.		1,151,313	49,708	120,102	58,000	178,102
Gulfstream Park Racing Association, Inc.	Broward	3,639,191	295,208	393,440	20,000	413,440
Tampa Bay Downs, Inc.	Hillsborough	3,713,555	508,401	422,196	30,000	452,196
Tropical Park, Inc.		575,048	59,356	63,440	0	63,440
Total Thoroughbred Permitholders		<u>9,079,107</u>	<u>912,673</u>	<u>999,178</u>	<u>108,000</u>	<u>1,107,178</u>

Harness Racing Associations

Isle Casino and Racing at Pompano Park	Broward	9,188,845	1,115,210	1,030,406	38,000	1,068,406
	10,510,689					

TOTAL FOR ALL PERMITHOLDERS

		<u>\$97,237,856</u>	<u>\$7,561,592</u>	<u>\$10,479,945</u>	<u>\$749,000</u>	<u>\$11,228,945</u>
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(1) 1/8th of total gross receipts tax is distributed to counties or municipalities by October 1, of the following year.

SLOT COMPARATIVE DATA

During Fiscal Year 2009/2010, the total amount wagered by patrons was \$3,840,468,455. Average daily revenue per slot machine was \$164. Total net slot revenue was \$276,250,209. In accordance with Section 551.106(2)(a), Florida Statutes, the tax rate on net slot machine revenue is 50 percent, as a result the total taxes paid to the state was \$138,125,105, a increase of 25 percent in total paid slot taxes from the previous fiscal year. Two new slot facilities began slot operations during Fiscal Year 2009/2010. Flagler Dog Track and Magic City Casino began slot operations on October 15, 2009, followed by Calder Casino and Race Course on January 22, 2010.

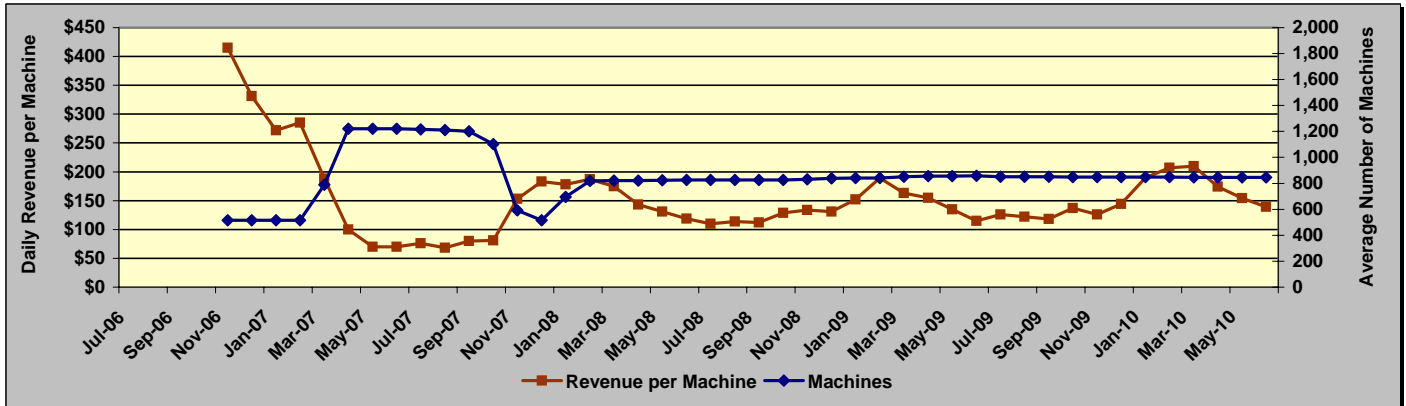
HISTORICAL SLOT FACILITY ACTIVITY		
Fiscal Year	Total Amount Wagered	Total State Revenue
2006/2007	\$1,114,108,466	\$49,620,582
2007/2008	\$3,023,981,126	\$120,560,316
2008/2009	\$2,701,341,777	\$103,895,349
2009/2010	\$3,840,468,455	\$138,125,105

FISCAL YEAR 2009/2010						
	Gulfstream Operations Began 11/15/2006	Mardi Gras Operations Began 12/28/2006	Pompano Park Operations Began 04/14/2007	West Flagler Operations Began 10/15/2009	Calder Operations Began 01/22/2010	TOTAL
Average Number of Machines	834	1,350	1,463	734	1,246	5,627
Number of Operating Days	365	365	365	259	160	
Average Revenue per Machine	\$154	\$108	\$190	\$235	\$148	\$164
Amount Wagered	\$663,790,623	\$734,003,241	\$1,483,484,707	\$568,242,421	\$390,947,463	\$3,840,468,455
Amount Won By Patrons	\$610,160,449	\$673,716,648	\$1,374,860,881	\$523,664,869	\$356,284,112	\$3,538,686,959
Promotional Credits	\$6,066,981	\$7,090,185	\$7,404,422	\$29,527	\$5,169,309	\$25,760,424
30-Day Unclaimed Tickets	\$41,372	\$28,263	\$113,825	\$26,604	\$19,075	\$229,139
Net Slot Machine Revenue	\$47,604,563	\$53,224,670	\$101,333,230	\$44,574,629	\$29,513,117	\$276,250,209
⁽¹⁾State Tax Revenue	\$23,802,282	\$26,612,335	\$50,666,615	\$22,287,315	\$14,756,559	\$138,125,105
Permitholder Revenue	\$23,802,282	\$26,612,335	\$50,666,615	\$22,287,315	\$14,756,559	\$138,125,105
Total State Revenue as a Percent of Amount Wagered	3.59%	3.63%	3.42%	3.92%	3.77%	3.60%

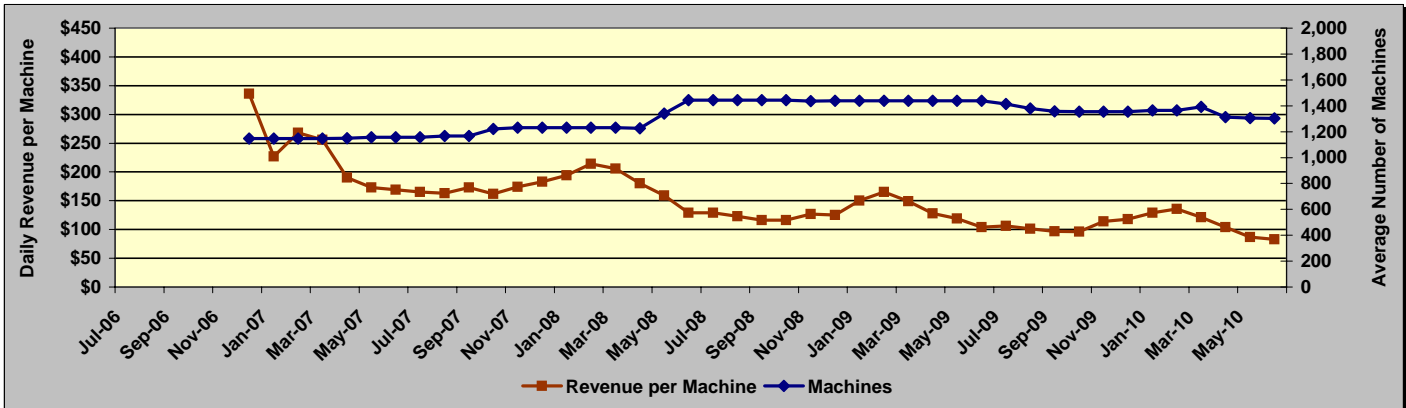
⁽¹⁾ Taxes paid on net slot machine revenue were accounted for by the division, then immediately transferred to the Department of Education's Educational Enhancement Trust Fund.

Daily Revenue per Machine Compared to Average Number of Machines For Fiscal Years 2006/2007 - 2009/2010

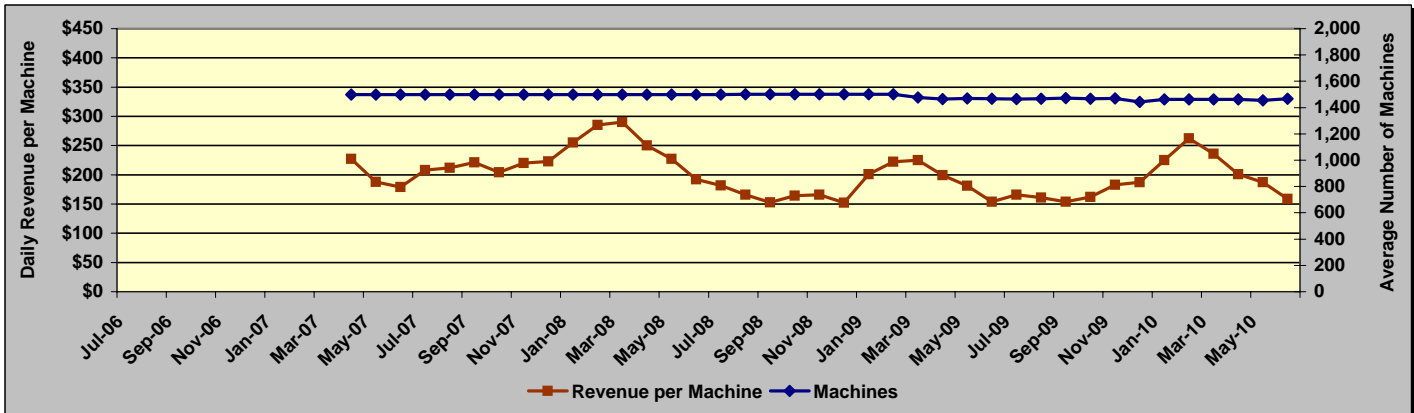
GULFSTREAM PARK RACING AND CASINO



MARDI GRAS RACETRACK AND GAMING CENTER

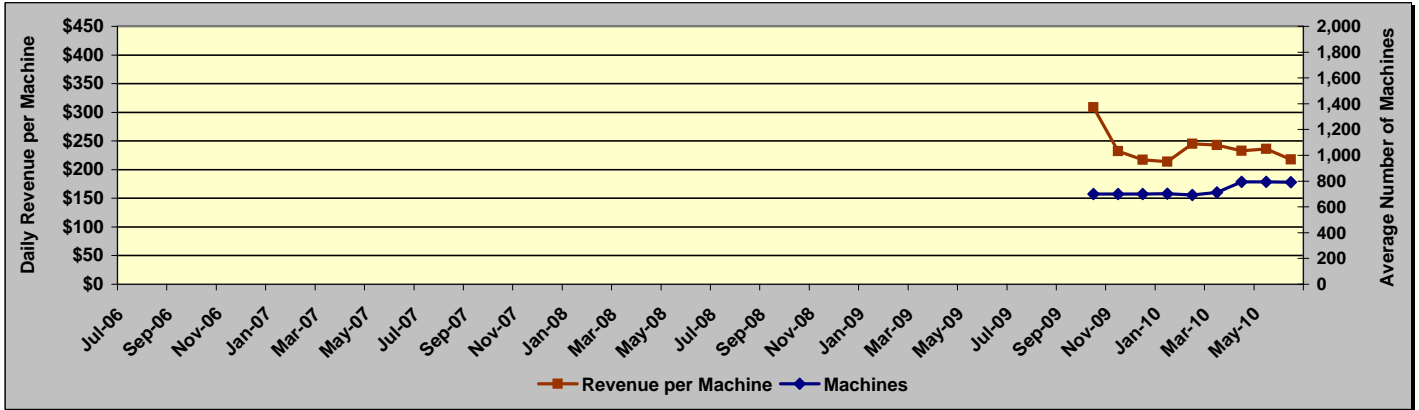


ISLE CASINO AND RACING AT POMPANO PARK

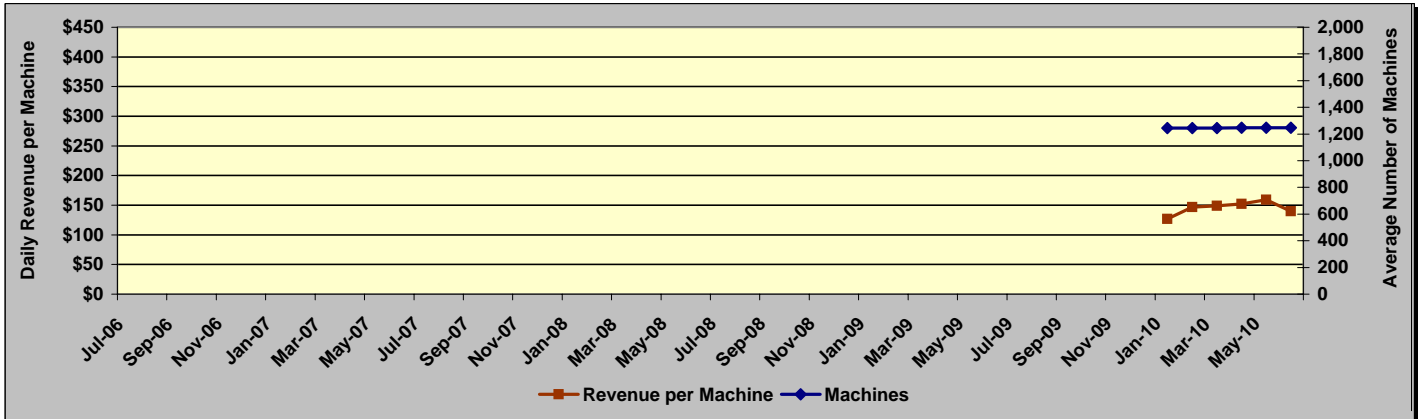


Daily Revenue per Machine Compared to Average Number of Machines For Fiscal Years 2006/2007 - 2009/2010

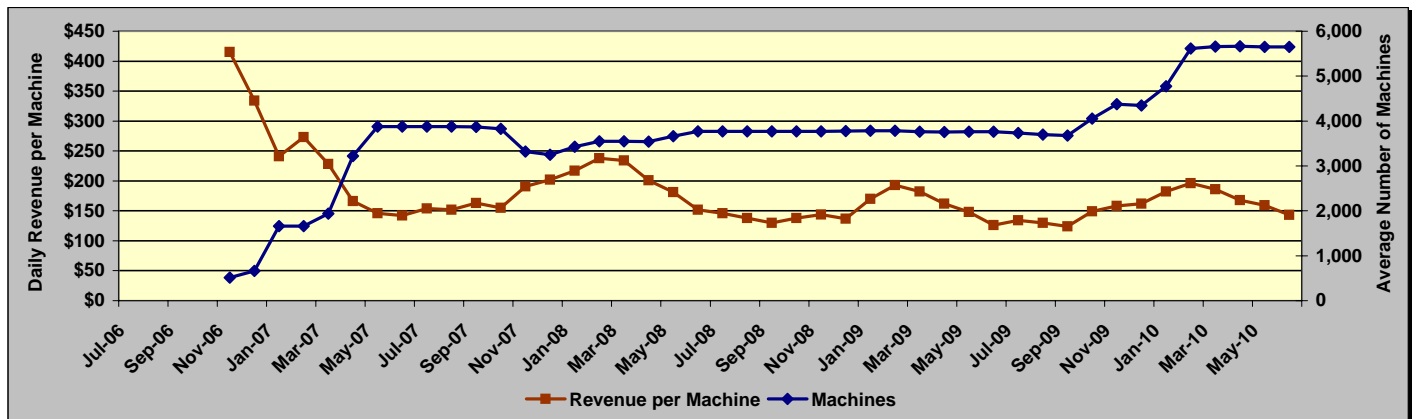
FLAGLER DOG TRACK AND MAGIC CITY CASINO



CALDER CASINO AND RACE COURSE

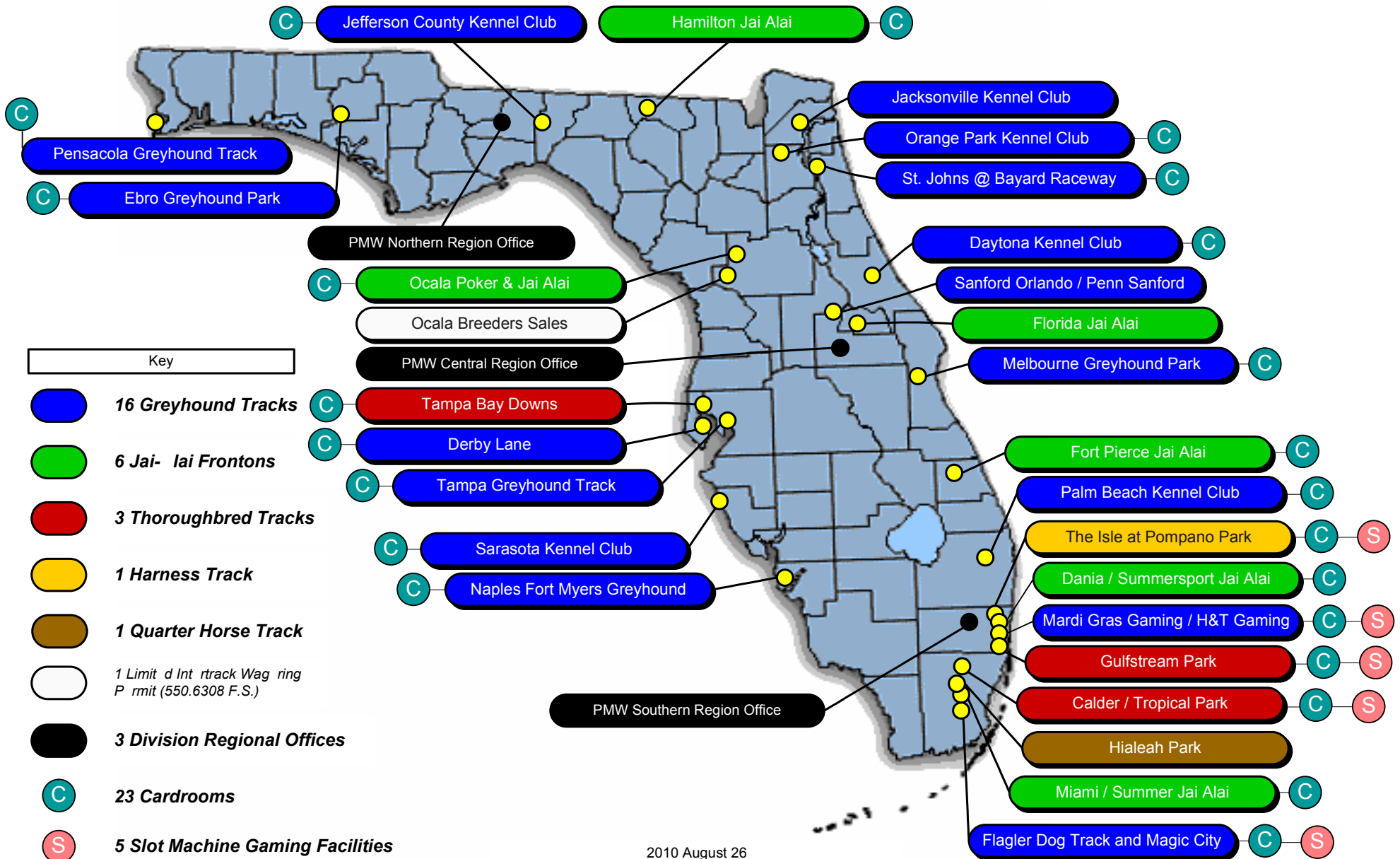


ALL FACILITIES COMBINED

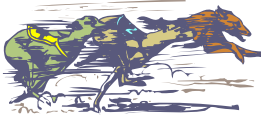


DATA BY ASSOCIATION/FACILITY

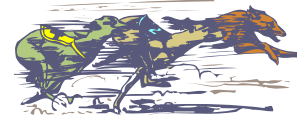
Pari-Mutuel Facilities by Permit Type



2010 August 26



GREYHOUND ASSOCIATIONS



Florida remains the leader in greyhound racing in the United States with 18 permitholders operating at 13 tracks throughout the state. A total of 3,857 performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of two percent from the previous fiscal year.

During Fiscal Year 2009/2010, handle wagered at live greyhound performances decreased by nine percent. Intertrack handle wagered on broadcasts of live Florida greyhound performances decreased by 18 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 33 percent. Intertrack simulcast handle wagered on broadcast of performances from outside the state increased by four percent. Overall, total handle decreased by 15 percent for the Florida greyhound industry.

Total paid attendance decreased by nine 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 decreased by 26 percent during Fiscal Year 2009/2010. The greyhound industry accounted for approximately 36.8 percent of Florida's total revenue and 30.4 percent of total handle from pari-mutuel performances.

Based on audits conducted by the division, greyhound permitholders paid \$25,023,522 in purses during Fiscal Year 2009/2010, which includes stakes, fees and sponsor contributions.

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. Section 550.1647, Florida Statutes, provides greyhound permitholder with credits in an amount equal to the uncashed pari-mutuel tickets remitted in the prior state fiscal year to the state; which is applied against any taxes imposed the next fiscal year. Additionally, Section 550.1647, Florida Statutes, requires each permitholder to pay an amount not less than 10 percent of the credit provided by this section to any bona fide organization that promotes or encourages the adoption of greyhounds. During Fiscal Year 2009/2010, total contributions provided to greyhound adoption units amounted to \$134,522 which exceeded the minimum statutory requirement.

Total Performances	3,857	Total Paid Attendance	480,877
Total Racing Days	2,974	Total Admission Tax	\$29,529

Daytona Beach Kennel Club, Inc.			
Volusia County			
Website	www.daytonagreyhound.com	Telephone	386.947.3305
Mailing/Street Address	960 South Williamson Road, Daytona Beach, Florida 32114-7247	Fax	386.252.4808
Meet Period	7/01/2009 to 6/30/2010		
Racing Results		Purses Paid	
Performances	411	Pari-mutuel Operations	\$1,237,061
Racing Days	292	Cardroom Operations	\$689,963
Paid Attendance	0	Total Purses Paid	\$1,927,024
Total Admission Tax	\$0		
Derby Lane			
St. Petersburg Kennel Club, Inc.			
Website	www.derbylane.com	Telephone	727.812.3236
Mailing Address	Post Office Box 22099, St. Petersburg, Florida 33742-2099	Fax	727.812.3305
Street Address	10490 Gandy Boulevard, St. Petersburg, Florida 33702-2395		
Meet Period	1/1/2010 to 06/30/2010		
Racing Results		Purses Paid	
Performances	208	Pari-mutuel Operations	\$2,153,126
Racing Days	155	Cardroom Operations	\$154,390
Paid Attendance	0	Total Purses Paid	\$2,307,516
Total Admission Tax	\$0		

Ebro Greyhound Park

Washington County Kennel Club, Inc.
Washington County

<u>Website</u>	www.ebrogreyhoundpark.com	<u>Telephone</u>	850.234.3943
<u>Mailing/Street Address</u>	6558 Dog Track Road, Ebro, Florida 32437-1142	<u>Fax</u>	850.535.4442
<u>Meet Period</u>	7/01/2009 to 09/26/2009 and 02/06/2010 to 06/30/2010		
<u>Racing Results</u>		<u>Purses Paid</u>	
Performances	182	Pari-mutuel Operations	\$435,685
Racing Days	148	Cardroom Operations	\$134,903
Paid Attendance	19,664	Total Purses Paid	\$570,588
Total Admission Tax	\$732		

Flagler Dog Track

West Flagler Associates, Ltd.
Dade County

<u>Website</u>	www.flaglerdogs.com	<u>Telephone</u>	305.649.3000
<u>Mailing Address</u>	Post Office Box 350940, Miami, Florida 33135-0940	<u>Fax</u>	305.631.4525
<u>Street Address</u>	401 N.W. 38th Court, Miami, Florida 33126-5638		
<u>Meet Period</u>	07/02/2009 to 06/30/2010		
<u>Racing Results</u>		<u>Purses Paid</u>	
Performances	251	Pari-mutuel Operations	\$1,226,652
Racing Days	251	Cardroom Operations	\$1,114,237
Paid Attendance	0	Slots Operations	\$206,095
Total Admission Tax	\$0	Total Purses Paid	\$2,546,984

H & T Gaming, Inc.

Broward County

See Mardi Gras Racetrack and Gaming Center's contact information for detail.

<u>Meet Period</u>	02/22/2009 to 06/30/2010 at Mardi Gras		
<u>Racing Results</u>		<u>Purses Paid</u>	
Performances	147	Pari-mutuel Operations	\$508,245
Racing Days	129	Cardroom Operations	\$59,537
Paid Attendance	0	Slot Operations	\$402,827
Total Admission Tax	\$0	Total Purses Paid	\$970,609

Jacksonville Greyhound Racing, Inc.

Jacksonville Greyhound Racing, Inc.
Duval County

<u>Website</u>	www.jaxkennel.com	<u>Telephone</u>	904.646.0001
<u>Mailing Address</u>	Post Office Box 959, Orange Park, Florida 32067-0959	<u>Fax</u>	904.646.0420
<u>Street Address</u>	1440 North McDuff Avenue, Florida 32205-2035 at Orange Park		
<u>Meet Period</u>	07/01/2010 to 09/07/2009 and 06/02/2010 to 06/30/2010		
<u>Racing Results</u>		<u>Purses Paid</u>	
Performances	114	Pari-mutuel Operations	\$854,098
Racing Days	85	Cardroom Operations	\$148,347
Paid Attendance	0	Total Purses Paid	\$1,002,445
Total Admission Tax	\$0		

Jefferson County Kennel Club, Inc.

Jefferson County

<u>Website</u>	www.jckcgreyhounds.com	<u>Telephone</u>	850.997.2561
<u>Mailing Address</u>	Post Office Box 400, Monticello, Florida 32345-0400	<u>Fax</u>	850.997.3871
<u>Street Address</u>	3079 North Jefferson Street, Monticello, Florida 32344-5685		
<u>Meet Period</u>	07/01/2009 to 12/19/2009 and 01/29/2010 to 06/30/2010		
<u>Racing Results</u>		<u>Purses Paid</u>	
Performances	230	Pari-mutuel Operations	\$480,253
Racing Days	230	Cardroom Operations	\$34,400
Paid Attendance	21,040	Total Purses Paid	\$514,653
Total Admission Tax	\$1,152		

Mardi Gras Racetrack and Gaming CenterHartman & Tyner, Inc.
Broward County

Website	www.playmardigras.com	Telephone	954-924-3200
Mailing Address	Post Office Box 2007, Hollywood, Florida 33022-2007	Fax	954.924.3143
Street Address	831 North Federal Highway, Hallandale Beach, Florida 33009-2410		
Meet Period	11/01/2009 to 02/21/2010		
Racing Results		Purses Paid	
Performances	138	Pari-mutuel Operations	\$797,086
Racing Days	112	Cardroom Operations	\$124,119
Paid Attendance	0	Slot Operations	\$344,446
Total Admission Tax	\$0	Total Purses Paid	\$1,265,651

Melbourne Greyhound Park, LLC

Brevard County

Website	www.melbournegreyhoundpark.com	Telephone	321.259.9800
Mailing/Street Address	1100 North Wickham Road, Melbourne, Florida 32935-8941	Fax	321.259.3437
Meet Period	01/15/2010 to 03/27/2010		
Racing Results		Purses Paid	
Performances	104	Pari-mutuel Operations	\$185,825
Racing Days	62	Cardroom Operations	\$186,941
Paid Attendance	19,030	Total Purses Paid	\$372,766
Total Admission Tax	\$205		

Naples-Ft. Myers Greyhound TrackSouthwest Florida Enterprises, Inc.
Lee County

Website	www.naplesfortmyersdogs.com	Telephone	239.992.2411
Mailing Address	Post Office Box 2567, Bonita Springs, Florida 34133-2567	Fax	239.947.9244
Street Address	10601 Bonita Beach Road, S.W., Bonita Springs, Florida 34135-5620		
Meet Period	7/01/2009 to 5/31/2010		
Racing Results		Purses Paid	
Performances	407	Pari-mutuel Operations	\$1,535,080
Racing Days	284	Cardroom Operations	\$232,101
Paid Attendance	183,973	Total Purses Paid	\$1,767,181
Total Admission Tax	\$18,608		

Orange Park Kennel Club, Inc.Jacksonville Greyhound Racing, Inc.
Clay County

Website	www.jaxkennel.com	Telephone	904.646.0001
Mailing Address	Post Office Box 959, Orange Park, Florida 32067-0959	Fax	904.646.0420
Street Address	455 Park Avenue, Orange Park, Florida 32073-3101		
Meet Period	09/09/2009 to 12/14/2009		
Racing Results		Purses Paid	
Performances	112	Pari-mutuel Operations	\$713,492
Racing Days	83	Cardroom Operations	\$140,547
Paid Attendance	0	Total Purses Paid	\$854,039
Total Admission Tax	\$0		

Palm Beach Kennel ClubInvestment Corporation of Palm Beach
Palm Beach County

Website	www.pbkennelclub.com	Telephone	561.683.2222
Mailing/Street Address	1111 North Congress Avenue, West Palm Beach, Florida 33409-6317	Fax	561.471.1298
Meet Period	07/01/2009 to 06/30/2010		
Racing Results		Purses Paid	
Performances	466	Pari-mutuel Operations	\$3,958,319
Racing Days	363	Cardroom Operations	\$392,149
Paid Attendance	153,752	Total Purses Paid	\$4,350,468
Total Admission Tax	\$7,462		

Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club

Seminole County

See SOKC, LLC's contact information for detail.

Meet Period 07/01/2009 to 01/09/2010

Racing Results

Performances 168
Racing Days 114
Paid Attendance 0
Total Admission Tax \$0

Purses Paid

Pari-mutuel Operations \$675,044
Total Purses Paid \$675,044

Pensacola Greyhound Racing, LLP

Escambia County

Website

www.pensacolagreyhoundpark.com

Mailing Address

Post Office Box 12824, Pensacola, Florida 32591-2824

Street Address

951 Dog Track Road, Pensacola, Florida 32506-8236

Telephone

850.455.8595

Fax

850.453.8883

Meet Period

07/01/2009 to 11/01/2009 and 02/05/2010 to 06/30/2010

Racing Results

Performances 177
Racing Days 139
Paid Attendance 0
Total Admission Tax \$0

Purses Paid

Pari-mutuel Operations \$638,810
Total Purses Paid \$638,810

SOKC, LLC, d/b/a Sanford-Orlando Kennel Club

Seminole County

Website

www.sanfordorlando.com

Mailing/Street Address

301 Dog Track Road, Longwood, Florida 32750-0280

Meet Period

01/11/2010 to 06/30/2010

Telephone

407.831.1600

Fax

407.831.3997

Racing Results

Performances 145
Racing Days 97
Paid Attendance 0
Total Admission Tax \$0

Purses Paid

Pari-mutuel Operations \$678,334
Total Purses Paid \$678,334

Sarasota Kennel Club, Inc.

Sarasota County

Website

www.sarasotakennelclub.com

Mailing/Street Address

5400 Bradenton Road, Sarasota, Florida 34234-2999

Meet Period

11/27/2009 to 05/01/2010

Telephone

941.355.7744

Fax

941.351.2207

Racing Results

Performances 198
Racing Days 132
Paid Attendance 83,418
Total Admission Tax \$1,370

Purses Paid

Pari-mutuel Operations \$721,578
Cardroom Operations \$202,056
Total Purses Paid \$923,634

St. Johns Greyhound Park (Bayard Raceways, Inc.)

Jacksonville Greyhound Racing, Inc.

St. Johns County

Website

www.jaxkennel.com

Mailing Address

Post Office Box 959, Orange Park, Florida 32067-0959

Street Address

6322 Racetrack Road, Jacksonville, Florida 32259-3107

Telephone

904.646.0001

Fax

904.646.0420

Meet Period

12/16/2009 to 05/31/2010 at Orange Park

Racing Results

Performances 190
Racing Days 142
Paid Attendance 0
Total Admission Tax \$0

Purses Paid

Pari-mutuel Operations \$1,410,924
Cardroom Operations \$264,173
Total Purses Paid \$1,675,097

Tampa Greyhound Track

Associated Outdoor Clubs, Inc.

Hillsborough County

Website

www.luckyscards.com

Mailing Address

Post Office Box 8096, Tampa, Florida 33674-8096

Street Address

8300 North Nebraska Avenue, Tampa, Florida 33604-3107

Telephone

813.932.4313

Fax

813.932.5048

Meet Period

07/01/2009 to 12/31/2009 at Derby Lane

Racing Results

Performances 209
Racing Days 155
Paid Attendance 0
Total Admission Tax \$0

Purses Paid

Pari-mutuel Operations \$1,752,795
Cardroom Operations \$229,884
Total Purses Paid \$1,982,679



JAI ALAI FRONTON ASSOCIATIONS



Florida was the first state in the nation to conduct jai alai performances, with the first fronton being built in 1926. There are currently eight jai alai permitholders operating at six frontons throughout Florida. In fact, Florida is now the only state where jai alai games are conducted. A total of 981 performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 10 percent from the previous fiscal year.

During Fiscal Year 2009/2010, handle wagered at live jai alai performances decreased by 27 percent. Intertrack handle wagered on broadcasts of live Florida jai alai performances decreased by 19 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 23 percent for the Florida jai alai industry.

Revenue to the state decreased by 17 percent during Fiscal Year 2009/2010. The jai alai industry accounted for approximately 3.2 percent of Florida's total revenue and 4.5 percent of total handle from pari-mutuel performances. Permitholders reported paying \$6,556,980 in players' awards.

Total paid attendance decreased by 45 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	981	Total Paid Attendance	34,552
Total Gaming Days	710	Total Admission Tax	\$0

Dania Jai Alai			
A Division of the Aragon Group A Boyd Gaming Company Broward County			
Website	www.dania-jai-alai.com	Telephone	954.927.2841
Mailing Address	Post Office Box 96, Dania Beach, Florida 33004-0096	Fax	954.925.7529
Street Address	301 East Dania Beach Boulevard, Dania Beach, Florida 33004-3016		
Meet Period	11/15/2009 to 06/30/2010		
Gaming Results			
Performances	247	Paid Attendance	0
Racing Days	182	Total Admission Tax	\$0
Players' Awards Paid	\$1,823,920		
Ft. Pierce Jai Alai			
Florida Gaming Centers, Inc. St. Lucie County			
Website	www.fla-gaming.com	Telephone	772.464.7500
Mailing/Street Address	1750 South Kings Highway, Ft. Pierce, Florida 34945-3099		Fax 772.464.0099
Meet Period	05/07/2010 to 06/30/2010		
Miscellaneous Revenue to State	\$34,218	(See Section 550.9511(4), Florida Statutes, for detail.)	
Gaming Results			
Performances	47	Paid Attendance	0
Racing Days	32	Total Admission Tax	\$0
Players' Awards Paid	\$541,000		
Hamilton Jai Alai and Poker			
Richmond Entertainment, Inc. Hamilton County			
Website	www.hamiltondownsjaijai.com	Telephone	386.638.0011
Mailing/Street Address	6968 US Highway 129 South, Jasper, Florida 32052-6774		Fax 386.638.0033
Meet Period	09/15/2009 to 11/22/2009		
Gaming Results			
Performances	100	Paid Attendance	0
Racing Days	60	Total Admission Tax	\$0
Players' Awards Paid	\$97,752		

Miami Jai Alai

Florida Gaming Centers, Inc.
Dade County

Website www.fla-gaming.com

Telephone 305.633.6400

Mailing/Street Address 3500 N.W. 37th Avenue, Miami, Florida 33142-4923

Fax 305.634.7013

Meet Period 11/01/2009 to 04/30/2010

Gaming Results

Performances	204	Paid Attendance	16,531
Racing Days	154	Total Admission Tax	\$0
Players' Awards Paid	\$1,623,000		

Ocala Poker and Jai Alai

Second Chance Jai Alai, LLC
Marion County

Website www.ocalapoker.com

Telephone 352.591.2345

Mailing Address Post Office Box 580, Orange Lake, Florida 32681

Fax 352.591.3402

Street Address 4601 N.W. Highway 318, Reddick, Florida 32686

Meet Period 01/06/2010 to 02/13/2010

Miscellaneous Revenue to State \$21,280 (See Section 550.9511(4), Florida Statutes, for detail.)

Gaming Results

Performances	41	Paid Attendance	0
Racing Days	29	Total Admission Tax	\$0
Players' Awards Paid	\$140,138		

Orlando Jai Alai

Florida Jai Alai, Inc.
Seminole County

Website www.orlandojai.com

Telephone 407.339.6221

Mailing Address Post Office Box 300107, Fern Park, Florida 32730-0107

Fax 407.831.4689

Street Address 6405 South Highway 17-92, Fern Park, Florida 32730-2057

Meet Period 12/11/2009 to 12/12/2009 and 02/19/2010 to 04/10/2010

Miscellaneous Revenue to State \$42,640 (See Section 550.9511(4), Florida Statutes, for detail.)

Gaming Results

Performances	48	Paid Attendance	4,327
Racing Days	32	Total Admission Tax	\$0
Players' Awards Paid	\$133,051		

Summer Jai Alai

Dade County

See Miami Jai Alai's contact information for detail.

Meet Period 07/01/2009 to 10/31/2009 at Miami Jai Alai

Gaming Results

Performances	142	Paid Attendance	13,694
Racing Days	106	Total Admission Tax	\$0
Players' Awards Paid	\$1,094,000		

Summersport Enterprises, LLC

A Boyd Gaming Company
Broward County

See Dania Jai Alai's contact information for detail.

Meet Period 07/01/2009 to 11/14/2009 at Dania Jai Alai

Gaming Results

Performances	152	Paid Attendance	0
Racing Days	115	Total Admission Tax	\$0
Players' Awards Paid	\$1,104,120		



THOROUGHBRED ASSOCIATIONS



Florida continues to be a premier thoroughbred racing state with four permitholders operating at three tracks located in Central and South Florida. A total of 317 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of five percent from the previous fiscal year.

During Fiscal Year 2009/2010, handle on live thoroughbred performances decreased 10 percent and handle from intertrack wagering decreased seven percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 15 percent while intertrack simulcast handle decreased by 13 percent. Overall, total handle declined by 12 percent for the Florida thoroughbred industry.

Total revenue to the state during Fiscal Year 2009/2010, decreased 12 percent from the prior year. The thoroughbred industry accounted for approximately 53 percent of Florida's total revenue and 59 percent of total handle from pari-mutuel performances. Permitholders reported paying a total of \$63,782,361 in purses.

Total paid attendance decreased by 24 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	317	Total Paid Attendance	99,460
Total Racing Days	317	Total Admission Tax	\$20,041

Calder Race Course, Inc. Churchill Downs, Inc. Dade County			
Website	www.calderracecourse.com		
Mailing Address	Post Office Box 1808, Miami Gardens, Florida 33055-0808	Telephone	305.625.1311
Street Address	2101 N.W. 27th Avenue, Miami Gardens, Florida 33056-1461	Fax	305.625.2505
Meet Period	07/01/2009 to 10/18/2009 and 04/25/2010 to 06/30/2010		
Racing Results		Purses Paid	
Performances	100	Pari-mutuel Operations	\$15,522,227
Racing Days	100	Cardroom Operations	\$31,060
Paid Attendance	0	Slot Operations	\$1,972,599
Total Admission Tax	\$0	Total Purses Paid	\$17,525,886
Gulfstream Park Racing Association, Inc. Magna Entertainment Corporation Broward County			
Website	www.gulfstreampark.com		
Mailing/Street Address	901 South Federal Highway, Hallandale Beach, Florida 33009-7124	Telephone	954.457.6213
Meet Period	01/03/2010 to 04/24/2010	Fax	954.457.6913
Racing Results		Purses Paid	
Performances	79	Pari-mutuel Operations	\$21,636,771
Racing Days	79	Cardroom Operations	\$608,344
Paid Attendance	0	Slot Operations	\$3,510,560
Total Admission Tax	\$0	Total Purses Paid	\$25,755,675
Tampa Bay Downs, Inc. Hillsborough County			
Website	www.tampabaydowns.com		
Mailing Address	Post Office Box 2007, Oldsmar, Florida 34677-7007	Telephone	813.855.4401
Street Address	11225 Race Track Road, Tampa, Florida 33626-3122	Fax	813.854.3539
Meet Period	12/12/2009 to 05/02/2010		
Racing Results		Purses Paid	
Performances	91	Pari-mutuel Operations	\$12,883,661
Racing Days	91	Cardroom Operations	\$1,059,639
Paid Attendance	99,460	Total Purses Paid	\$13,943,300
Total Admission Tax	\$20,041		
Tropical Park, Inc. Churchill Downs, Inc. Dade County			
See Calder's contact information for detail.			
Meet Period	10/22/2009 to 01/02/2010 at Calder Race Course		
Racing Results		Purses Paid	
Performances	47	Pari-mutuel Operations	\$6,557,500
Racing Days	47	Total Purses Paid	\$6,557,500
Paid Attendance	0		
Total Admission Tax	\$0		



QUARTER HORSE RACING ASSOCIATION



Hialeah Park is the only permitholder currently conducting quarter horse racing performances in the State of Florida. It was determined eligible for designation as a National Historic Landmark by the Secretary of the Interior in 1988, and was listed on the National Register of Historic places in 1979. In Fiscal Year 2009/2010, a total of 40 performances were conducted.

During Fiscal Year 2009/2010, handle wagered on live quarter horse performances was approximately 1.6 million, Intertrack handle wagered on broadcasts of live Florida quarter horse performances was \$651 dollars.

Total revenue to the state during Fiscal Year 2009/2010, quarter horse industry accounted for approximately 0.3 percent of Florida's total revenue and 0.2 percent of total handle from pari-mutuel performances. Hialeah Park reported paying \$3,748,300 in purses. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Hialeah Park			
South Florida Racing Association, LLC Dade			
<u>Website</u>	www.hialeahparkracing.com	<u>Telephone</u>	305.885.8000
<u>Mailing Address</u>	Post Office Box 158, Hialeah, Florida 33011	<u>Fax</u>	305.887.8006
<u>Street Address</u>	2200 East 4th Avenue, Hialeah, Florida 33010		
<u>Meet Period</u>	11/28/2009 to 02/03/2010		
<u>Racing Results</u>		<u>Purses Paid</u>	
Performances	40	Pari-mutuel Operations	\$3,748,300
Racing Days	40	Total Purses Paid	\$3,748,300
Paid Attendance	0		
Total Admission Tax	\$0		



HARNESS ASSOCIATIONS



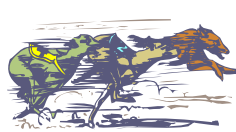
Pompano Park is the only permitholder currently conducting harness horse racing performances in the State of Florida. A total of 141 performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of zero percent from the previous fiscal year.

During Fiscal Year 2009/2010, handle wagered at live harness performances decreased by 25 percent. Intertrack handle wagered on broadcasts of live Florida harness performances decreased by 48 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 18 percent while intertrack simulcast handle decreased by 16 percent. Overall, total handle decreased by 19 percent for the Florida harness industry.

Total revenue to the state during Fiscal Year 2009/2010, decreased by 16 percent from the prior year. The harness industry accounted for approximately 6.6 percent of Florida's total revenue and 5.8 percent of total handle from pari-mutuel performances. Pompano Park reported paying \$7,760,455 in purses. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Total Performances	141	Total Paid Attendance	0
Total Racing Days	124	Total Admission Tax	\$0

Isle Casino and Racing at Pompano Park			
PPI, Inc. Broward County			
Website	www.theislepompanopark.com	Telephone	954.972.2000
Mailing/Street Address	1800 S.W. Third Street, Pompano Beach, Florida 33069-3106	Fax	954.970.0882
Meet Period	09/19/2009 to 05/22/2010		
Racing Results		Purses Paid	
Performances	141	Pari-mutuel Operations	\$5,452,803
Racing Days	124	Cardroom Operations	\$2,307,652
Paid Attendance	0	Total Purses Paid	\$7,760,455
Total Admission Tax	\$0		



SUMMARY

PARI-MUTUEL INDUSTRY

During Fiscal Year 2009/2010, the total handle wagered for all classes exceeded \$958 million, a decrease of 14 percent from the prior fiscal year. Total pari-mutuel performances, including charity and scholarship performances, conducted during Fiscal Year 2009/2010, decreased by three percent from the previous fiscal year.

The state realized revenue from performances of approximately \$14.2 million, a decrease of 18 percent from the prior fiscal year. Of the \$14.2 million collected, greyhound permitholders accounted for 36.8 percent, thoroughbreds for 53 percent, harness for 6.6 percent, jai alai for 3.2 percent and quarter horse for 0.3 percent.

Total paid attendance decreased 15 percent from the prior year. The division reports only paid attendance and does not include free admission or complimentary passes in its data.



HORSE RACING

Promotional Programs for Florida-Bred Horses

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

To date, the Florida thoroughbred breeding industry has produced 46 national champions. Florida also produced "Affirmed", still the last horse to have swept the Triple Crown (1978). Ocala/Marion County, Florida, is home to some of the leading breeding farms in the country. The industry boasts 19 classic winners (Kentucky Derby, Preakness Stakes and Belmont Stakes), 20 Breeders' Cup Day champions and six horses of the year.

The Florida Thoroughbred Breeders' and Owners' Association (FTBOA) funds the Florida-bred Stakes Program, which is implemented at Florida's Thoroughbred racetracks. Through a percentage of pari-mutuel handle, Florida Thoroughbred permitholders contributed \$7,674,086 to the FTBOA during Fiscal Year 2009/2010. The FTBOA paid out \$4,564,673 in Breeders' Awards, \$501,000 in Stallion Owners' Awards and \$1,602,700 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 racing. Promotional activities include providing breeder and stallion awards for eligible Florida-bred horses during Pompano Park's 2009/2010, 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 exceeded \$850,000.

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

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

The Racing Laboratory in the College of Veterinary Medicine at the University of Florida is an ISO 17025 accredited laboratory that employs various procedures to detect and identify prohibited drugs, medications, stimulants, depressants, hypnotics, local anesthetics, or drug-masking agents in the blood, urine or other bodily fluids of racing horses and greyhounds.

During Fiscal Year 2009/2010, the laboratory received and processed 102,649 samples and performed 567,726 analyses. The vigilant monitoring of samples by the laboratory serves to deter the use of prohibited drugs in racing animals in Florida.

	Horse Urine/Blood	Greyhound Urine ¹	Investigative
Samples Received	17,384	85,265	19
Samples Analyzed	17,448	58,095	19
Number of Analyses	257,395	310,331	20
Positives	147	33	N/A

¹ Volume Not Sufficient For Testing (QNS) 23,872 (28.0%)

DRUG POSITIVES FOR FISCAL YEAR 2009/2010		
<i>Types of Positives (ARCI Drug Class)</i>	<i>Horse</i>	<i>Greyhound</i>
Acepromazine (3)	2	0
Acepromazine Metabolite (3)	5	0
Acepromazine Metabolite (3)/Phenylbutazone (N/A)	1	0
Acetaminophen (4)	0	1
Benzoylcegonine (1)	0	2
Benzoylcegonine (1)/Ecgonine Methylester (1)	0	1
Boldenone (4)	6	0
Caffeine (2)	2	0
Caffeine (2)/Theophylline (3)/ Theobromine (4)/Phenylbutazone (N/A)	1	0
Caffeine (2)/Theophylline (3)/ Theobromine (4)/Testosterone (4)/Nandrolone (4)	1	0
Clenbuterol (3)	4	0
Dimethyl Sulfoxide (5)	6	11
Fluphenazine (2)	8	0
Glycopyrrolate (3)	1	0
Methocarbamol (4)/ Guaifenesin (4)	4	0
Monoethylglycinexylidene (2)	0	2
Naproxen (4)	1	0
Omeprazole Sulfide (5)	41	0
Omeprazole Sulfide (5)/Dimethyl Sulfoxide (5)	1	0
Phenylbutazone (N/A)/Oxyphenbutazone (4)	29	0
Procaine (3)	0	14
Ranitidine (5)	6	0
Reserpine (2)	5	0
Testosterone (4)	21	0
Testosterone (4)/Nandrolone (4)	2	0
Theobromine (4)	0	1
Theobromine (4)/Theophylline (3)	0	1
TOTALS	147	33

- Class (1): Stimulant and depressant drugs that have the highest potential to affect performance and that have no generally accepted medical use in the racing horse.
- Class (2): Drugs that have a high potential to affect performance, but less of a potential than drugs in Class 1.
- Class (3): Drugs that may or may not have generally accepted medical use in the racing horse, but the pharmacology of which suggests less potential to affect performance than drugs in Class 2.
- Class (4): This class includes therapeutic medications that would be expected to have less potential to affect performance than those in Class 3.
- Class (5): This class includes therapeutic medications for which concentration limits have been established by the racing jurisdictions as well as certain miscellaneous agents such as dimethylsulfoxide (DMSO) and other medications as determined by the regulatory bodies.

FINANCIAL STATEMENTS

**DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL, CARDROOM,
AND SLOT ACTIVITIES
FISCAL YEAR 2009/2010**

State Revenue From Regular Performances	
Tax on Attendance	\$ 49,570
Daily License Fees	2,753,700
Tax on Handle	<u>11,410,608</u>
State Revenue From Pari-Mutuel Performances	\$ 14,213,878
Other State Revenue	
Occupational Licenses	\$ 661,967
Fingerprint Fees	281,619
Escheated Tickets From Greyhound and Jai Alai ⁽¹⁾	1,436,528
Racing Scholarship Funds ⁽¹⁾	3,079
PMW Trust Fund - Drug Fines	52,375
Miscellaneous Revenue	24,365
General Revenue Fund - Other Fines	<u>32,800</u>
Other State Revenue	\$ 2,492,733
Total Pari-Mutuel State Revenue	\$ 16,706,611
State Revenue From Cardrooms	
Table Fees	\$ 749,000
Gross Receipts ⁽²⁾	10,479,945
Occupational Licenses	<u>140,117</u>
Total State Revenue From Cardrooms	\$ 11,369,062
State Revenue From Slots	
Compulsive/Addictive Gambling Fee	\$ 1,250,000
Facility License Fee	15,000,000
Slot Taxes ⁽³⁾	138,125,106
Fingerprint Fees	26,604
Occupational Licenses	333,058
Miscellaneous Revenue	4,425
Miscellaneous Fines	<u>41,475</u>
Total State Revenue From Slots	\$ 154,780,668
Total State Revenue Generated⁽⁴⁾	\$ 182,856,341

⁽¹⁾ Escheated tickets from greyhound racing and jai alai gaming; and Racing Scholarship Funds are distributed to the Department of Education.

⁽²⁾ One-half of cardroom gross receipts is deposited into General Revenue.

⁽³⁾ Slot taxes are distributed to the Department of Education.

**DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BALANCE SHEET
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2010**

	2010	2009
ASSETS		
Cash with State Treasurer	\$ 947,149.53	\$ 1,022,848.44
Investments at cost	3,890,310.20	5,603,250.77
Accounts receivable	129,378.00	143,300.90
Taxes receivable	5,448,540.47	-
Allowance for uncollectibles	(1,290.50)	(5,677.07)
Interest receivable	21,871.62	25,487.07
Due from state funds	-	2,877,120.66
	<u>10,435,959.32</u>	<u>9,666,330.77</u>
TOTAL ASSETS	\$ 10,435,959.32	\$ 9,666,330.77
 LIABILITIES & FUND EQUITY		
Liabilities:		
Accounts payable	\$ 115,596.18	\$ 311,851.44
Accrued salaries	126,750.01	98,276.54
Deposits payable	15,000.00	-
Due to other funds	-	90,992.98
Due to other state agencies	2,809,181.10	66,448.81
Due to general revenue	585,112.07	573,830.46
Compensated absences	2,860.98	13,513.43
	<u>3,654,500.34</u>	<u>1,154,913.66</u>
Total Liabilities	<u>3,654,500.34</u>	<u>1,154,913.66</u>
 Fund Equity		
Unreserved	<u>6,781,458.98</u>	<u>8,511,417.11</u>
Total Fund Equity	<u>6,781,458.98</u>	<u>8,511,417.11</u>
TOTAL LIABILITIES & FUND EQUITY	\$ <u>10,435,959.32</u>	\$ <u>9,666,330.77</u>

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, 2010**

	<u>FINAL BUDGET</u>	<u>2010 ACTUAL</u>	<u>VARIANCE</u>	<u>2009 ACTUAL</u>
REVENUES:				
Fees, Charges, Commissions and Sales	\$ 23,985,420.00	\$ 20,430,028.72	\$ (3,555,391.28)	\$ 14,058,596.76
Licenses and Permits	686,903.00	801,077.75	114,174.75	561,892.57
Taxes	149,118,637.00	155,781,016.05	6,662,379.05	122,685,764.16
Fines, Forfeits, Judgments and Settlements	77,509.00	93,835.00	16,326.00	39,766.06
Interest and Dividends, Net	247,687.00	312,182.43	64,495.43	290,050.21
Refunds	-	24,005.75	24,005.75	6,521.02
Miscellaneous Receipts	102,246.00	76,356.50	(25,889.50)	120,531.31
Total Revenues	<u>174,218,402.00</u>	<u>177,518,502.20</u>	<u>3,300,100.20</u>	<u>137,763,122.09</u>
EXPENDITURES				
CURRENT OPERATING				
Salaries	6,495,454.00	5,836,044.25	659,409.75	5,596,473.14
Other Personal Services	1,568,666.00	1,347,204.21	221,461.79	1,366,261.17
Other Operating Expenditures	1,115,954.00	784,154.49	331,799.51	746,110.88
Operation of Motor Vehicles	65,500.00	48,132.76	17,367.24	41,183.04
Risk Management	98,091.00	98,091.00	-	277,735.00
State Attorney-Slots	183,132.00	183,097.00	35.00	180,199.00
PMW Lab Services	2,392,725.00	2,366,000.00	26,725.00	2,265,984.00
PMW Compliance System	296,476.00	246,396.00	50,080.00	298,022.00
Tr/DMS/HR SVCS/STW Contract	63,696.00	63,696.00	-	58,228.00
Cardroom Tax Distribution	1,400,000.00	1,271,253.07	128,746.93	1,135,798.12
Other Contracted Services	258,817.00	(80,733.94)	339,550.94	153,269.30
Compulsive Gambling Prevention	750,000.00	690,000.00	60,000.00	695,250.00
OPERATING CAPITAL OUTLAY	56,332.00	53,143.09	3,188.91	20,733.64
Acquisition of Motor Vehicles	39,802.00	-	39,802.00	33,864.00
Assessment for Fingerprinting	659,880.00	307,565.00	352,315.00	247,713.00
Service Charge to General Revenue	4,300,000.00	3,079,437.66	1,220,562.34	2,560,149.61
Refunds	1,200,000.00	22,243.57	1,177,756.43	20,319.21
Transfer to FDLE Slots Investigation	430,735.00	220,000.00	210,735.00	2,825,000.00
Transfers to Other Funds	181,693,364.00	140,213,886.74	41,479,477.26	105,849,431.19
Transfers to General Revenue	34,000,000.00	22,500,000.00	11,500,000.00	14,900,000.00
Total Expenditures	<u>237,068,624.00</u>	<u>179,249,610.90</u>	<u>57,819,013.10</u>	<u>139,271,724.30</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(62,850,222.00)</u>	<u>(1,731,108.70)</u>	<u>61,119,113.30</u>	<u>(1,508,602.21)</u>
FUND BALANCE JULY 1, 2009	8,518,265.00	8,512,567.68	5,697.32	10,020,019.32
FUND BALANCE JUNE 30, 2010	<u>\$ (54,331,957.00)</u>	<u>\$ 6,781,458.98</u>	<u>\$ 61,124,810.62</u>	<u>\$ 8,511,417.11</u>
	(1)	(1)		

(1) Does not include budget of \$ 45,000,000 for category 190000 Investments. Actual expenditures for category 190000 were closed into the investment account.

The financial statements and notes are for informational purposes only.

CARDROOM, PARI-MUTUEL, AND
SLOT STATUTE MATRIX

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
FEES					
Daily License Fees On Live / On-track Handle	\$80 per race. 550.0951(1)(a)	\$40 per game. 550.0951(1)(a)	\$100 per race. 550.0951(1)(a)	\$100 per race. 550.0951(1)(a)	\$100 per race. 550.0951(1)(a)
Daily License Fees On Simulcast Handle	\$80 per race, but not to exceed \$500 per day. 550.0951(1)(a)	\$40 per game, but not to exceed \$500 per day. 550.0951(1)(a)	\$100 per race, but not to exceed \$500 per day. 550.0951(1)(a)	\$100 per race, but not to exceed \$500 per day. 550.0951(1)(a)	\$100 per race, but not to exceed \$500 per day. 550.0951(1)(a)
Cardroom Table Fees	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. 849.086(5)(d)	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. 849.086(5)(d)	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. 849.086(5)(d)	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. 849.086(5)(d)	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom. 849.086(5)(d)
TAXES					
Tax On Admissions	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. 550.0951(2)(a)</p> <p>No tax is imposed on free passes or complimentary cards. 550.0951(2)(b) and (c)</p> <p>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. 849.086(13)(b)</p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. 550.0951(2)(a)</p> <p>No tax is imposed on free passes or complimentary cards. 550.0951(2)(b) and (c)</p> <p>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. 849.086(13)(b)</p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. 550.0951(2)(a)</p> <p>No tax is imposed on free passes or complimentary cards. 550.0951(2)(b) and (c)</p> <p>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. 849.086(13)(b)</p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. 550.0951(2)(a)</p> <p>No tax is imposed on free passes or complimentary cards. 550.0951(2)(b) and (c)</p> <p>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. 849.086(13)(b)</p>	<p>15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. 550.0951(2)(a)</p> <p>No tax is imposed on free passes or complimentary cards. 550.0951(2)(b) and (c)</p> <p>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. 849.086(13)(b)</p>
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. 849.086(13)(a)	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. 849.086(13)(a)	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. 849.086(13)(a)	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. 849.086(13)(a)	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. 849.086(13)(a)

This matrix represents a summary of 2009 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
Tax On Live / On-track Handle	5.5% of handle, except for charity performances which is 7.6% of handle. <u>550.0951(3)(b)1.</u>	Effective July 1, 2000, a permitholder may not be taxed at a higher rate than 2%. <u>550.0951(3)(d)</u>	0.5% of handle. <u>550.09515(2)(a)</u>	0.5% of handle. <u>550.09512(2)(a)</u>	1% of handle. <u>550.0951(3)(a)</u>
Tax On Simulcast Handle	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>	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>	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>	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>	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>
Tax On Intertrack and Intertrack Simulcast Handle	<p>5.5% of intertrack and intertrack simulcast handle; except for the intertrack handle from charity performances at a guest track within the market area of the host, the tax is 7.6%. <u>550.0951(3)(b)1 and 550.0951(3)(c)1</u></p> <p>0.5% of intertrack and intertrack simulcast 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 intertrack and intertrack simulcast 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 intertrack and intertrack simulcast handle, for greyhound permitholders located in the same market area specified in 550.615(9). <u>550.0951(3)(c)2.</u></p>	<p>7.1% of intertrack and intertrack simulcast handle. <u>550.0951(3)(b)2. and 550.0951(3)(c)1.</u></p> <p>0.5% of intertrack and intertrack simulcast 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 intertrack and intertrack simulcast 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 intertrack and intertrack simulcast 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 intertrack handle. <u>550.0951(3)(c)1.</u></p> <p>2.4% of intertrack simulcast handle. <u>550.0951(3)(c)1. and 550.09515(5)</u></p> <p>0.5% of intertrack and intertrack simulcast 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 intertrack simulcast handle, if guest track is a thoroughbred track located more than 35 miles from host track. <u>550.09515(5)</u></p>	<p>3.3% of intertrack handle. <u>550.0951(3)(c)1.</u></p> <p>1.5% of intertrack simulcast handle. <u>550.0951(3)(c)1.</u></p> <p>0.5% of intertrack and intertrack simulcast 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 intertrack handle. <u>550.0951(3)(c)1.</u></p> <p>2.4% of intertrack simulcast handle. <u>550.0951(3)(c)1. and 550.09515(5)</u></p> <p>0.5% of intertrack and intertrack simulcast 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>
OUTS (ESCHEATS)					
Live / On-track Handle	Paid to the state of Florida. <u>550.1645(2)</u>	Paid to the state of Florida. <u>550.1645(2)</u>	Retained by permitholder. <u>550.2633(3)</u>	Paid to Florida Standardbred Breeders' and Owners' Association (FSBOA). <u>550.26165(1) and 550.2633(2)(a)</u>	<p>Paid to Florida Quarter Horse Breeders' and Owners Association (FQHBOA). <u>550.26165(1) and 550.2633(2)(b)</u></p> <p>Escheats from Arabian races are paid to Florida Arabian Horse Racing Promotion Account. <u>550.2633(2)(c)</u></p>

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STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
TAX CREDITS & EXEMPTIONS					
(excluding charity performances, unless otherwise noted)	<p>Tax exemption of \$360,000 per state fiscal year, or \$500,000 for three permitholders that held a full live schedule in 1995, and closest to another state authorizing greyhound racing. <u>550.09514(1)</u></p> <p>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></p> <p>Allows each permitholder that cannot utilize the full amount of the tax exemption or daily license fee tax credit to transfer the unused portion to a greyhound permitholder acting as a host track for intertrack wagering. <u>550.0951(1)(b)</u></p> <p>Tax credit each state fiscal year in an amount equal to the amount remitted in escheated tickets in prior state fiscal year. <u>550.1647</u></p>	<p>A permitholder that has incurred tax on handle and admissions that exceeds its operating earnings is entitled to credit the excess amount of taxes against its next ensuing meets. <u>550.09511(1)(b)</u></p> <p>Tax credit each state fiscal year equal to 25% of amount remitted in escheated tickets in prior state fiscal year. Funds equal to the tax credit shall be paid by the permitholder to the National Association of Jai Alai Frontons. <u>550.1646</u></p> <p>\$30,000 per performance exemption if live handle during the preceding state fiscal year was less than \$15 million. <u>This exemption applies to charity performances.</u> <u>550.09511(2)(a)1.</u></p> <p>A permitholder conducting fewer than 100 performances in any calendar year shall pay to the state the same aggregate amount of daily license fees on live games, admissions tax, and tax on live handle as that paid during the most recent prior calendar year in which at least 100 live performances were conducted. <u>550.09511(4)</u></p>	<p>Permitholders are allowed a credit of up to 1% 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></p>		
CHARITY PERFORMANCES					
	<p>Maximum of five days. <u>550.0351(1)</u></p> <p>Permitholders are allowed to conduct one 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(2)</u></p> <p>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></p>	<p>Maximum of five days. <u>550.0351(1)</u></p> <p>Permitholders are allowed to conduct two additional performances known as "Retired Jai Alai Players' Charity Day" for a fund to benefit retired jai alai players. <u>550.0351(8)</u></p>	<p>Maximum of five days. <u>550.0351(1)</u></p> <p>One additional scholarship day to tracks located in Hillsborough County for the benefit of Pasco-Hernando Community College. <u>550.0351(6)(a) and 550.0351(6)(b)</u></p>	<p>Maximum of five days. <u>550.0351(1)</u></p>	<p>Maximum of five days. <u>550.0351(1)</u></p>

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STATUTE TOPIC	STATUTE REFERENCE	SUMMARY
FEES		
Slot License Fee	551.106(1)(a), F.S.	Annual fee for each slot machine facility is \$3 million paid with the initial license application and annual thereafter on the anniversary date of the issuance of the initial license.
Compulsive or Addictive Gambling Prevention Program Fee	551.118(3), F.S.	Annual fee for each slot machine facility is \$250,000 paid at the same time the annual license fee is due, and annual thereafter.
TAXES		
Tax on Slot Revenue	551.106(2)(a) and 551.006(3), F.S.	50% of slot machine revenues, which is the total of all cash and property, received by the slot machine licensee from the operation of slot machines less the amount of cash, cash equivalents, credits, and prizes paid to winners of slot machine gaming shall be remitted by 3 p.m. Wednesday for the preceeding week ending Sunday.
FINES		
Failure to Pay Slot Tax Fine	551.106(4), F.S.	Up to \$10,000 for each day tax payment is not remitted timely.
Civil Fine	551.107(11), F.S.	The division may impose a civil fine of up to \$5,000 for each violation of this chapter or the rules of the division.
False Statement Fine	551.109(1), F.S.	Up to a \$10,000 fine or civil penalty for any person who knowingly makes or causes to be made, or aids, assists, or procures another to make a false statement in any report, disclosure, application, or any document required under Chapter 551, or any rule adopted under Chapter 551.
Unauthorized Possession of Slot Machines Fine	551.109(2), F.S.	Up to a \$10,000 administrative fine or civil penalty for any person who possesses a slot machine without the license required by Chapter 551, or who possesses a slot machine at any location other than at the slot machines licensee's facility.
PENALTIES		
Slot Machine Licensee Civil Penalties	551.117, F.S.	Up to a \$100,000 civil penalty for each count or separate offense against the slot machine licensee for violation of Chapter 551, or any rule adopted by the division.

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