

Florida Department of
**Business &
Professional
Regulation**

License efficiently. Regulate fairly.

Division of Pari-Mutuel Wagering 77th Annual Report Fiscal Year 2007-2008

Charlie Crist
Governor

Charles W. Drago
Secretary

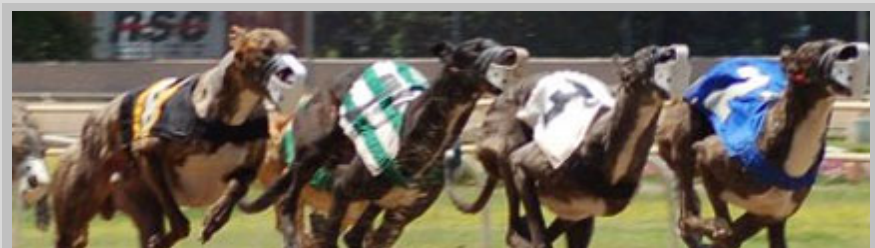
David J. Roberts
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Charles W. Drago, Secretary

Charlie Crist, Governor

February 23, 2009

The Honorable Charlie Crist, Governor
Office of the Governor, State of Florida
PL05 The Capitol
400 South Monroe Street
Tallahassee, FL 32399-0001

Dear Governor Crist:

In accordance with Section 550.0251(1), Florida Statutes, we are pleased to submit this seventy-seventh Annual Report of Pari-Mutuel Wagering in the State of Florida for the fiscal year, which ended June 30, 2008.

This report is submitted by the Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, which monitors and regulates Florida's pari-mutuel industry, cardrooms and slot machine gaming located at pari-mutuel facilities.

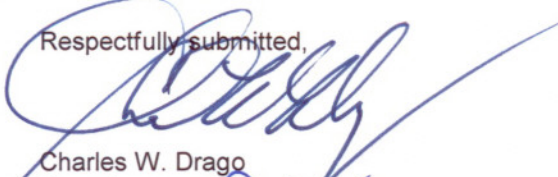
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Florida cardroom wagering produced \$9.1 million in revenue to the state. Total wagering approached \$91 million; a 68 percent increase from the previous fiscal year. In the past fiscal year, approximately \$1.13 million was distributed to counties and municipalities where cardrooms are located.

Florida slot machine gaming produced \$133 million in revenue to the state. In the past fiscal year, approximately \$1.23 million was distributed to the Educational Enhancement Trust Fund (Department of Education) from slot machine gaming tax revenue.

The continued support and cooperation we have received from you and your staff is deeply appreciated.

Respectfully submitted,



Charles W. Drago
Secretary



David J. Roberts
Director, Division of Pari-Mutuel Wagering

Charles W. Drago, Secretary

Charlie Crist, Governor

February 23, 2009

The Honorable Jeff Atwater, President
The Florida State Senate
409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-0001

Dear President Atwater:

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Respectfully submitted,



Charles W. Drago
Secretary



David J. Roberts
Director, Division of Pari-Mutuel Wagering

Charles W. Drago, Secretary

Charlie Crist, Governor

February 23, 2009

The Honorable Larry Cretul, Speaker Designate
Florida House of Representatives
420 The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Dear Speaker Designate Cretul:

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Charles W. Drago
Secretary



David J. Roberts
Director, Division of Pari-Mutuel Wagering

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 DIVISION OF PARI-MUTUEL WAGERING
 COMPREHENSIVE ANNUAL REPORT
 FISCAL YEAR ENDING JUNE 30, 2008
 www.MyFlorida.com/dbpr**

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INTRODUCTION

OVERVIEW

This annual report on cardroom, pari-mutuel, and slot machine wagering in Florida encompasses the fiscal year, which began July 1, 2007, and ended June 30, 2008. This is the 77th annual report in the series. The first annual report was issued for Fiscal Year 1931/1932, the initial year of legalized pari-mutuel wagering in Florida.

In Florida, pari-mutuel wagering is authorized for horse racing, harness 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 is conducted. Currently there are 26 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 summarizing 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, 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 and effective 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 wagering 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, oversee the commingling of wagering pools, transmission of pari-mutuel information, proper payments to winning pari-mutuel patrons, and approve 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 2007/2008, the Auditing staff conducted reviews for 80,562 races/games and associated wagering pools, 18 greyhound purse audits, 21 greyhound adoption proceeds audits, 25 mutuels audits, 25 escheat audits, 19 cardroom audits, 2 slot audits, 2 breeders' awards audits, 18 facility inspections, and 16 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 2007/2008, Operations' Licensing Section processed 23,849 occupational license applications for businesses and individuals, of which 1,891 were related to the operation of cardrooms, 17,789 were related to racing or cardroom operations, and 4,169 were related to slot machine operations. Operations' Licensing Section 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 Operations' staff is responsible for ensuring 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 horse race and conduct inquiries and hearings for alleged violations of statutes and rules. The Stewards and Hearing Officers issued 265 rulings, assessed fines totaling \$32,525, and suspended 39 individual occupational licenses for alleged violations in Fiscal Year 2007/2008.

Operations' field staff also collects urine and blood samples from racing animals that are analyzed by the University of Florida, College of Veterinary Medicine's Racing Laboratory, for prohibited substances. State veterinarians and veterinary assistants collected 82,767 samples that included: 64,254 greyhound urine samples, 8,830 horse urine samples, 9,679 horse blood samples, and 4 investigative samples during Fiscal Year 2007/2008. There were 148 positive findings of impermissible substances in the samples collected.

OFFICE OF INVESTIGATIONS

The Investigations' staff examines statutory and rule violations that occur in 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 administrative fines, penalties or 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 2007/2008, there were 873 investigations conducted, including 127 drug positives and 94 slot related ones

The Investigations' staff also conducts background examinations of potential permitholders. This involves an in-depth review of the applicants' personal and financial records in order to insure compliance with Sections 550.054, 550.1815 and 849.086, of the Florida Statutes. In addition, the Investigations' staff conducts in-depth inspections of cardrooms, pari-mutuel facilities, and slot machine facilities, 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, 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 2007/2008, the Slot Operations' staff completed 3,354 inspections. Of those, 241 items were found to be non-compliant of which 26 were turned over to Investigations and 44 were turned over to the Department's Office of the General Counsel for formal proceedings. Slot machine facilities were notified of 206 observations so that appropriate internal action including employee disciplinary action, advanced training, and/or re-training of facility personnel could occur. There were also 327 voluntarily or involuntary patron exclusions from the slot machine facilities. There were 260 shipments of authorized slot machines and components, which required the verification of 2,723 parts. The Slot Operations' staff authorized and participated in 8,061 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, maintain cashflow statements for timely transfer to the state General Fund and to the Education Enhancement Trust Fund, provides oversight of the division's budget, develops the annual report, and determine fiscal impacts on proposed legislation impacting the industry.

During Fiscal Year 2007/2008, \$168,776,744 in state revenues pertaining to cardroom, pari-mutuel, and slot machine gaming were collected. The Revenue and Financial Analysis staff also reconciled 631 permitholder monthly remittance reports, conducted 29 charity day audits and 33 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 2007/2008 Racing/Gaming Season in Florida

- On September 7, 2008, the division amended Chapters 61D-11 and 12, Florida Administrative Code, as a result of the acts amending Chapter 849.086, Florida Statutes, pertaining to cardroom gaming, which passed during the 2007 Legislative Session. The amendments to Chapter 61D-11, Florida Administrative Code, establish: more comprehensive surveillance standards; detailed procedures for inspections of new or modified cardrooms; more comprehensive internal control standards for cardroom operators; procedural requirements for games of Texas Hold-em without betting limits; and procedural requirements for dealer responsibilities and dealer tips.
- As a result of a ruling by the Division of Administrative Hearings, pari-mutuel facilities with multiple permits that have multiple cardroom licenses are now authorized to operate each license a cumulative 12 hours each day, potentially operating 24 hours a day.
- Daytona Beach Kennel Club recently sold their 60-year old facility, which was adjacent to a major NASCAR racetrack, to the owners of the Daytona International Speedway. The original pari-mutuel racetrack was established in the summer of 1948, and was first known as the Volusia County Kennel Club. The new \$30 million, 53,000-square foot Daytona Beach Kennel Club and Poker Room opened on May 23, 2008.
- Three new cardrooms began operations at existing pari-mutuel facilities; which included: Fort Pierce Jai Alai, Second Chance Poker and Jai Alai, and Orange Park Kennel Club. Increasing the number of licensed cardrooms from eighteen to twenty-one.
- On January 10, 2008, the division amended Rule 61D-7.020(1), Florida Administrative Code, to allow wagers in increments other than \$1, such as 10 cent superfectas or 50 cent exactas.
- There has been a renewed interest in permits to operate quarter horse facilities. Quarter horse permits for Hamilton Downs, Inc., and ELH Jefferson, L.L.C., were issued by the division on June 20, 2007, and December 21, 2007, respectively. During the fiscal year, the division had as many as seven permitholder applications under review, with each application demonstrating intent to operate a cardroom at the new quarter horse facilities.
- In 1996, the Legislature passed Chapter 1996-364, Laws of Florida, as a general act covering the entire state. In September 2007, the Florida Supreme Court ruled Section 550.615(6), Florida Statutes, to be unconstitutional. The justices found the act should have been a local bill because it only affects South Florida tracks. The high court upheld two lower court decisions that also found the law unconstitutionally restricted the tracks.

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 \$68.4 billion in pari-mutuel handle wagered resulted in nearly \$4.3 billion in state revenue. This fiscal year, total handle was approximately \$1.3 billion, and state revenue was \$25.7 million from 4,857 cumulative operating days.

Over the last ten years pari-mutuel wagering has experienced a 20.9 percent decline in handle, and total state revenue has decreased 59.2 percent; even with a 2.8 percent increase in the number of racing days. Shown below is a summary of pari-mutuel handle and state revenue for Fiscal Years 1998/1999 through 2007/2008.

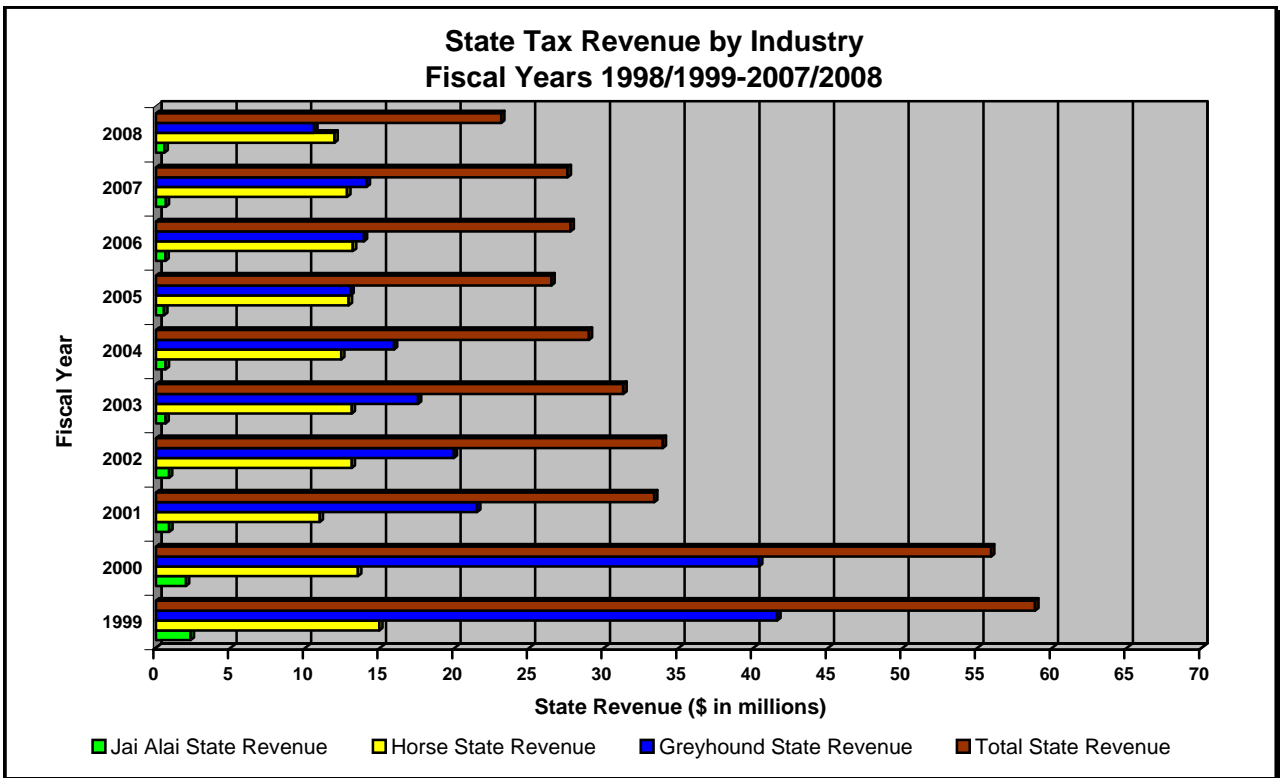
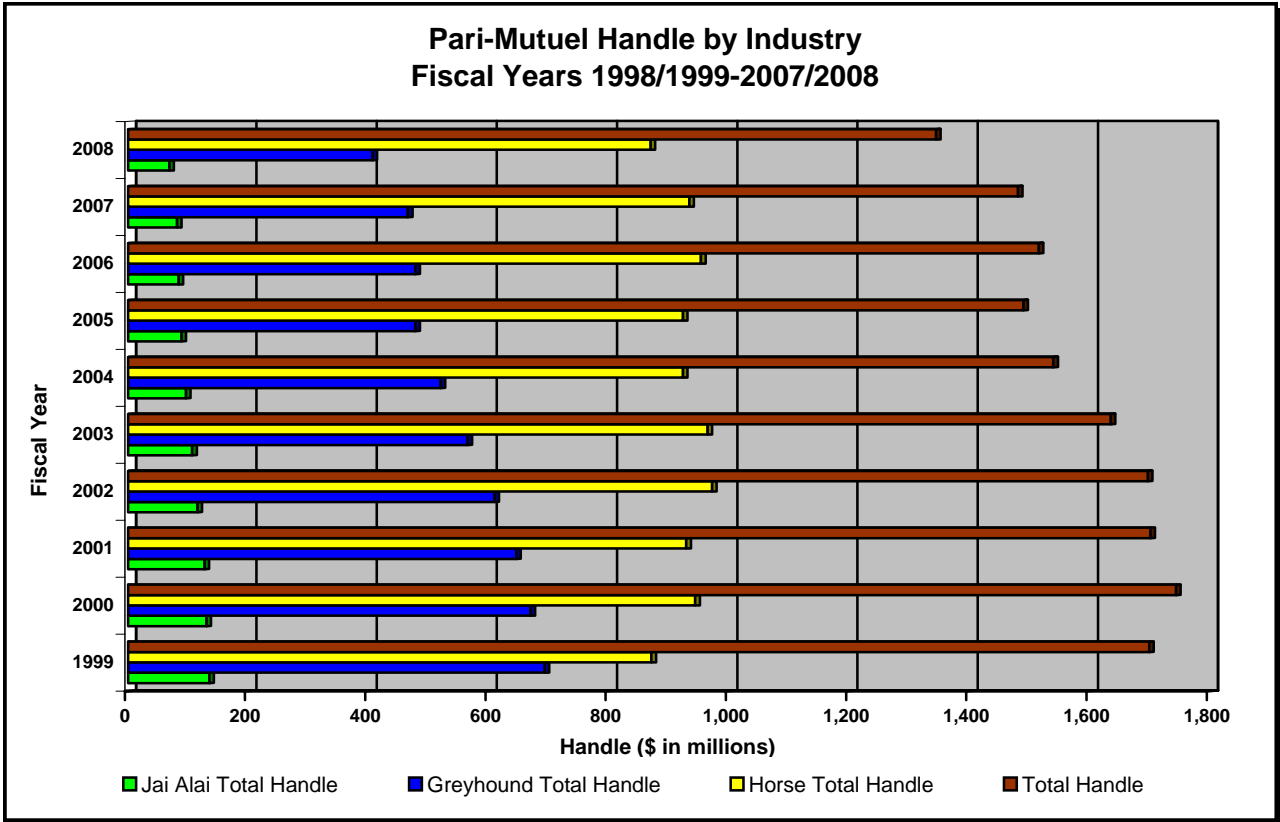
PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

<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>
1998/1999	4,725	3,621,059	\$1,698,689,089	\$62,934,837	3.71%
1999/2000	4,674	3,437,073	\$1,743,358,947	\$59,785,130	3.43%
2000/2001	4,592	3,040,755	\$1,700,704,003	\$36,819,451	2.17%
2001/2002	4,614	2,836,869	\$1,696,360,808	\$37,114,026	2.19%
2002/2003	4,365	2,742,429	\$1,634,786,514	\$34,335,380	2.10%
2003/2004	4,459	2,804,583	\$1,539,122,995	\$34,218,813	2.22%
2004/2005	4,424	2,135,044	\$1,489,330,477	\$33,199,857	2.23%
2005/2006	4,993	2,066,192	\$1,514,758,761	\$35,178,969	2.32%
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%

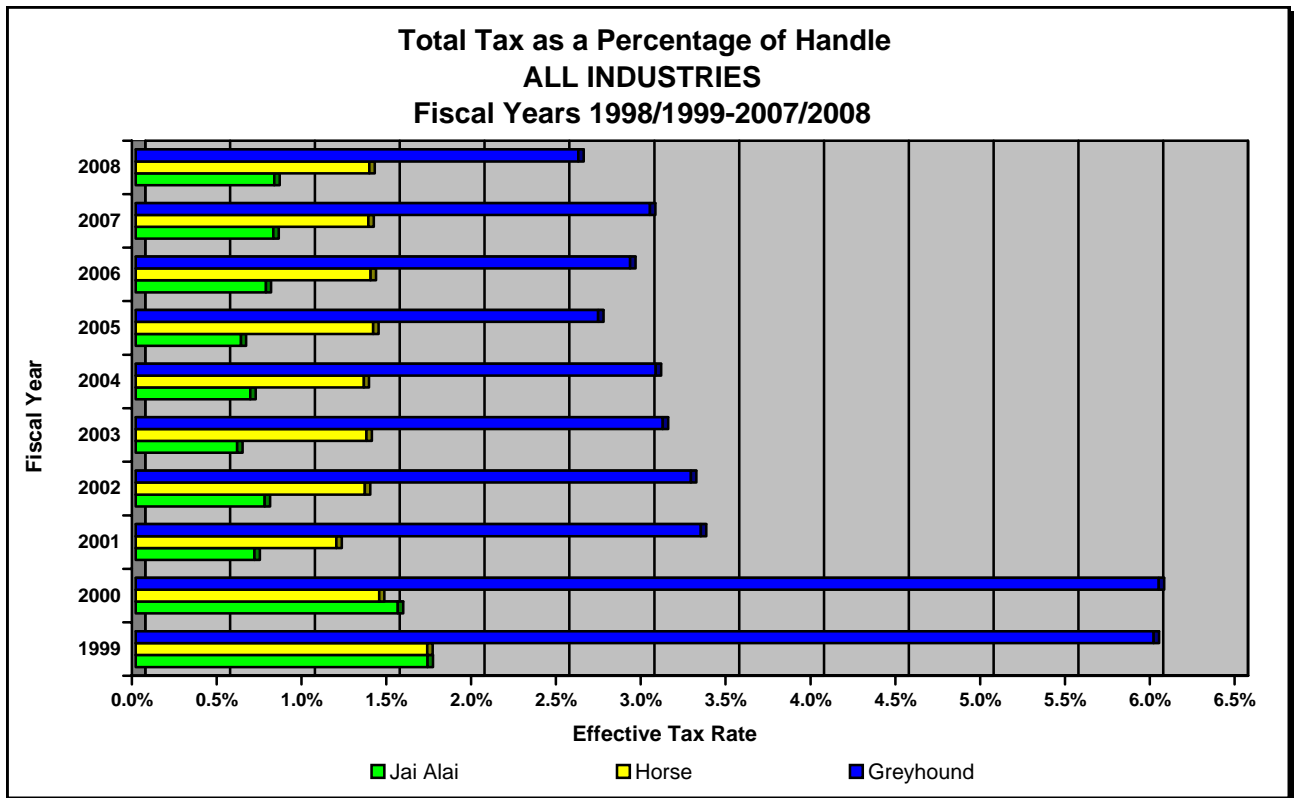
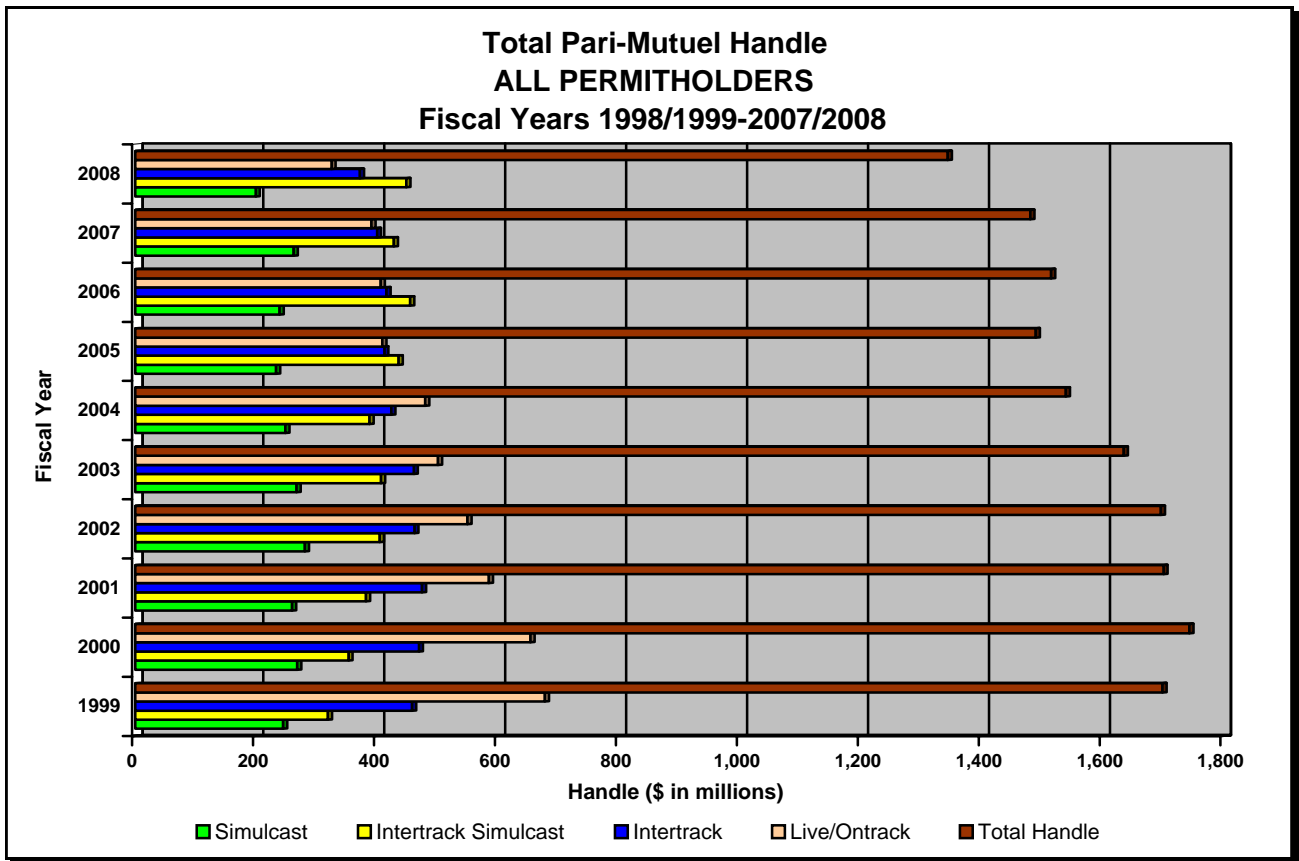
(1) Beginning 2006/2007, this figure includes state revenue from pari-mutuel performances and other state revenue, and does not include any state revenue from cardroom and slot operations.

Note: Beginning 1997/1998, data from charity/scholarship performances are included in the number of racing days and total pari-mutuel handle.

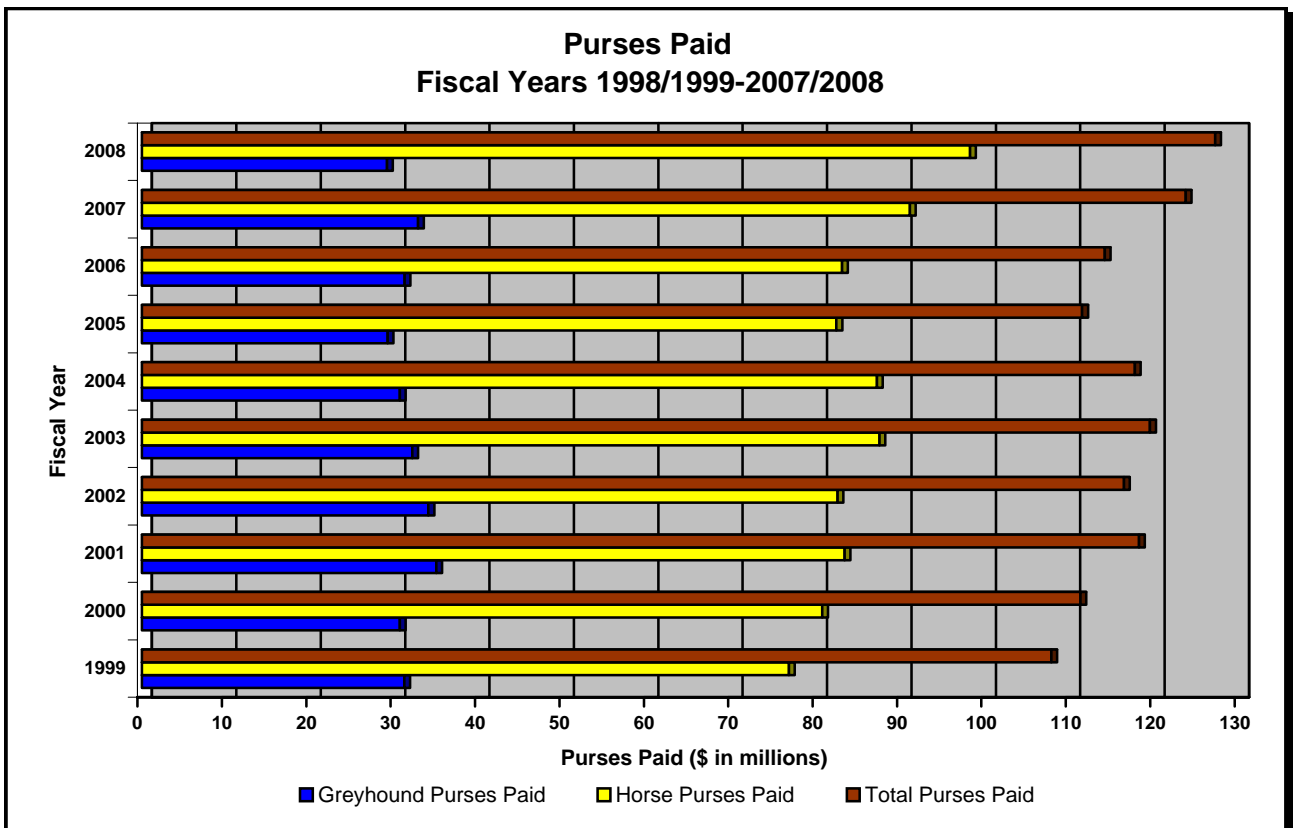
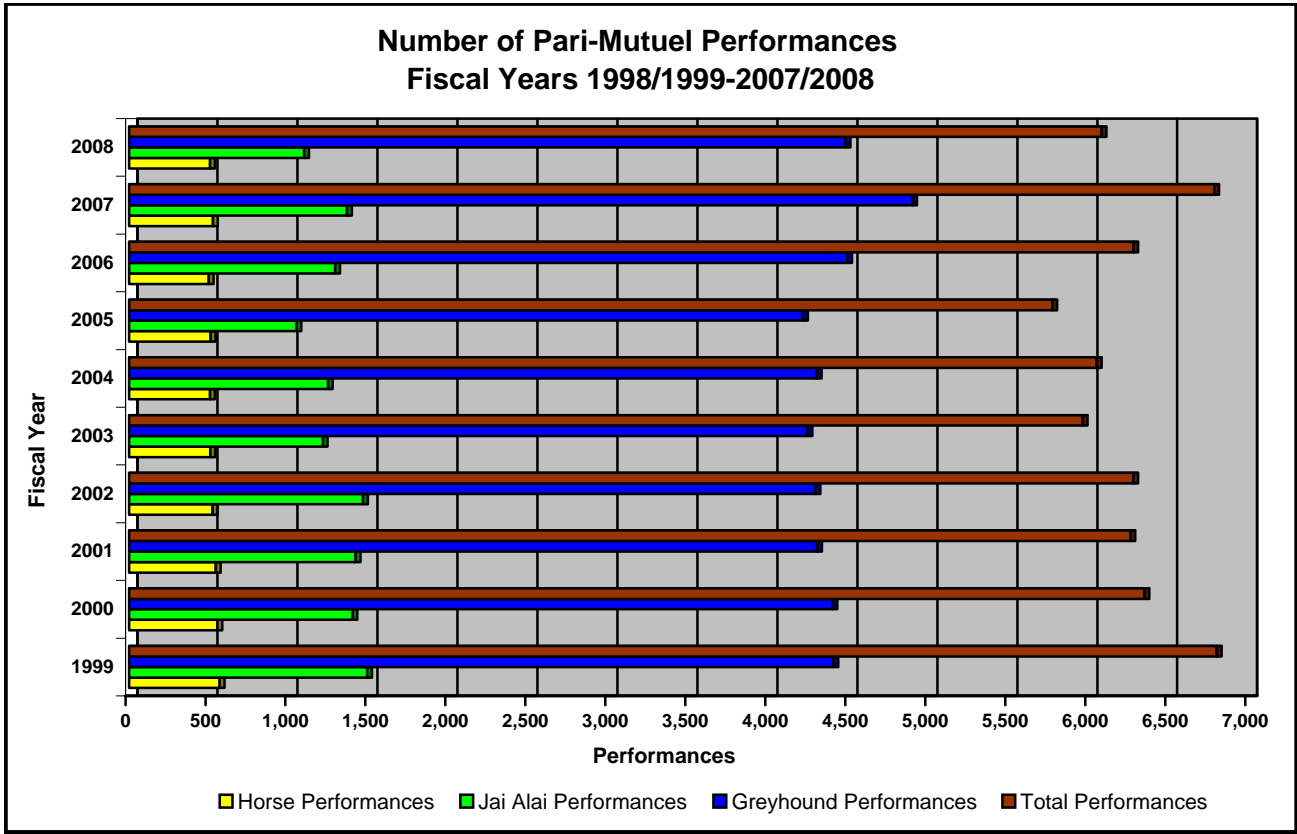
HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

Fiscal Year 2007/2008	Daily License Fee	Tax on Handle	Total Paid To Charities	Permitholder Revenues From Pari-Mutuel Handle	Public Pool	Total Handle
Greyhound Racing Associations						
Bet Miami Greyhounds	\$157,860	\$557,835	\$46,373	\$3,876,890	\$15,130,795	\$19,769,753
Daytona Beach Kennel Club, Inc.	80,000	115,146	41,250	3,805,493	10,349,152	14,391,041
Derby Lane	88,000	555,840	211,294	11,145,469	38,266,449	50,267,052
Ebro Dog Track	264,480	172,623	22,216	851,124	3,006,195	4,316,638
Flagler Greyhound Track	372,100	992,214	37,588	5,301,141	21,930,356	28,633,399
Jacksonville Kennel Club, Inc.	50,240	305,108	186,196	5,308,979	18,720,666	24,571,189
Jefferson County Kennel Club, Inc.	206,480	104,677	9,533	364,141	1,587,986	2,272,817
Mardi Gras Racetrack and Gaming Center	98,720	347,606	47,543	4,316,571	15,154,299	19,964,739
Melbourne Greyhound Park, LLC	18,800	2,144	2,858	81,254	259,326	364,382
Naples-Ft. Myers Greyhound Track	253,680	980,923	94,205	7,281,190	28,498,722	37,108,720
Orange Park Kennel Club, Inc.	13,200	0	138,830	5,113,310	16,853,836	22,119,176
Palm Beach Kennel Club	328,900	2,365,688	153,267	18,307,505	68,041,622	89,196,982
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	2,080	1,780	0	1,231,564	4,135,228	5,370,652
Pensacola Greyhound Track, Inc.	87,200	72,335	0	692,751	2,462,394	3,314,680
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	11,200	0	31,056	1,282,295	4,427,694	5,752,245
Sarasota Kennel Club, Inc.	81,760	148,147	49,764	2,490,255	9,312,555	12,082,481
St. Johns Greyhound Park	122,740	829,104	164,593	7,692,885	28,166,381	36,975,703
Tampa Greyhound Track	106,000	638,687	145,493	6,237,388	22,738,813	29,866,381
Total Greyhound Tracks	\$2,343,440	\$8,189,857	\$1,382,059	\$85,380,205	\$309,042,469	\$406,338,030
Jai Alai Frontons						
Dania Jai Alai	\$130,840	\$0	\$5,160	\$4,294,146	\$13,380,674	\$17,810,820
Ft. Pierce Jai Alai	14,080	0	2	87,947	267,669	369,698
Hamilton Jai Alai and Poker	32,000	0	0	(30,711)	3,281	4,570
Miami Jai Alai	118,800	0	8,100	4,751,344	13,424,214	18,302,458
Ocala Jai Alai	13,840	0	0	45,509	160,224	219,573
Orlando-Seminole Jai Alai	45,880	0	2,170	404,278	1,483,017	1,935,345
Summer Jai Alai	111,120	0	12,083	4,286,504	12,591,640	17,001,347
Summersport Enterprises, Ltd.	93,320	0	3,243	3,021,542	9,903,662	13,021,767
Total Jai Alai Frontons	\$559,880	\$0	\$30,758	\$16,860,559	\$51,214,381	\$68,665,578
Thoroughbred Racing Associations						
Calder Race Course, Inc.	\$204,700	\$4,219,367	\$358,053	\$61,841,304	\$247,966,283	\$314,589,707
Gulfstream Park Racing Association, Inc.	136,800	2,207,273	238,706	42,628,999	157,782,609	202,994,387
Tampa Bay Downs, Inc.	173,500	1,815,338	129,183	25,238,099	100,212,769	127,568,889
Tropical Park, Inc.	103,200	1,740,114	287,786	27,560,457	111,094,972	140,786,529
Total Thoroughbred Tracks	\$618,200	\$9,982,092	\$1,013,728	\$157,268,859	\$617,056,633	\$785,939,512
Harness Racing Associations						
Isle Casino and Racing at Pompano Park	360,600	938,368	25,141	17,737,336	63,907,939	82,969,384
TOTAL FOR ALL TRACKS AND FRONTONS	\$3,882,120	\$19,110,317	\$2,451,686	\$277,246,959	\$1,041,221,422	\$1,343,912,504

TOTAL STATE REVENUE FROM PERFORMANCES

Fiscal Year 2007/2008

	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										
Bet Miami Greyhounds	\$125,816	\$93,440	\$219,256	\$217,114	\$56,000	\$273,114	\$149,645	\$65,260	\$8,420	\$715,695
Daytona Beach Kennel Club, Inc.	76,519	66,080	142,599	0	0	0	38,627	0	13,920	195,146
Derby Lane	232,337	74,080	306,417	0	0	0	323,503	0	13,920	643,840
Ebro Dog Track	172,623	252,240	424,863	0	0	0	0	0	12,240	437,103
Flagler Greyhound Track	264,729	237,840	502,569	325,439	125,500	450,939	384,364	17,682	8,760	1,364,314
Jacksonville Kennel Club, Inc.	93,588	37,040	130,628	0	0	0	211,520	0	13,200	355,348
Jefferson County Kennel Club, Inc.	104,677	200,240	304,917	0	0	0	0	0	6,240	311,157
Mardi Gras Racetrack and Gaming Center	89,049	62,720	151,769	112,358	27,500	139,858	107,298	38,901	8,500	446,326
Melbourne Greyhound Park, LLC	2,144	14,000	16,144	0	0	0	0	0	4,800	20,944
Naples-Ft. Myers Greyhound Track	608,566	240,960	849,526	0	0	0	372,357	0	12,720	1,234,603
Orange Park Kennel Club, Inc.	0	0	0	0	0	0	0	0	13,200	13,200
Palm Beach Kennel Club	1,092,958	314,480	1,407,438	258	500	758	1,272,472	0	13,920	2,694,588
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	1,780	2,080	3,860	0	0	0	0	0	0	3,860
Pensacola Greyhound Track, Inc.	72,335	87,200	159,535	0	0	0	0	0	0	159,535
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	0	0	0	0	11,200	11,200
Sarasota Kennel Club, Inc.	148,147	72,800	220,947	0	0	0	0	0	8,960	229,907
St. Johns Greyhound Park	257,580	108,960	366,540	62	80	142	571,424	38	13,700	951,844
Tampa Greyhound Track	276,322	92,080	368,402	0	0	0	362,365	0	13,920	744,687
Total Greyhound Tracks	\$3,619,170	\$1,956,240	\$5,575,410	\$655,231	\$209,580	\$864,811	\$3,793,575	\$121,881	\$177,620	\$10,533,297
Jai Alai Frontons										
Dania Jai Alai	\$0	\$128,760	\$128,760	\$0	\$0	\$0	\$0	\$0	\$2,080	\$130,840
Ft. Pierce Jai Alai	0	13,440	13,440	0	0	0	0	0	640	14,080
Hamilton Jai Alai and Poker	0	32,000	32,000	0	0	0	0	0	0	32,000
Miami Jai Alai	0	117,680	117,680	0	0	0	0	0	1,120	118,800
Ocala Jai Alai	0	13,840	13,840	0	0	0	0	0	0	13,840
Orlando-Seminole Jai Alai	0	42,480	42,480	0	0	0	0	0	3,400	45,880
Summer Jai Alai	0	110,000	110,000	0	0	0	0	0	1,120	111,120
Summersport Enterprises, Ltd.	0	92,280	92,280	0	0	0	0	0	1,040	93,320
Total Jai Alai Frontons	\$0	\$550,480	\$550,480	\$0	\$0	\$0	\$0	\$0	\$9,400	\$559,880
Thoroughbred Racing Associations										
Calder Race Course, Inc.	\$104,359	\$108,300	\$212,659	\$360,227	\$85,500	\$445,727	\$357,344	\$3,397,437	\$10,900	\$4,424,067
Gulfstream Park Racing Association, Inc.	189,920	77,100	267,020	144,763	52,000	196,763	538,374	1,334,216	7,700	2,344,073
Tampa Bay Downs, Inc.	119,157	93,600	212,757	55,058	71,500	126,558	447,166	1,193,957	8,400	1,988,838
Tropical Park, Inc.	67,324	57,900	125,224	120,466	37,000	157,466	221,120	1,331,204	8,300	1,843,314
Total Thoroughbred Tracks	\$480,760	\$336,900	\$817,660	\$680,514	\$246,000	\$926,514	\$1,564,004	\$7,256,814	\$35,300	\$10,600,292
Harness Racing Associations										
Isle Casino and Racing at Pompano Park	42,939	172,500	215,439	122,277	179,500	301,777	142,554	630,598	8,600	1,298,968
TOTAL FOR ALL TRACKS AND FRONTONS	\$4,142,869	\$3,016,120	\$7,158,989	\$1,458,022	\$635,080	\$2,093,102	\$5,500,133	\$8,009,293	\$230,920	\$22,992,437

TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 2007/2008

Greyhound Racing Associations

	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE
	Live	Simulcast	ITW	ITWS	
Bet Miami Greyhounds	\$3,833,669	\$8,186,102	\$5,194,870	\$1,814,603	\$19,029,244
Daytona Beach Kennel Club, Inc.	8,965,786	0	4,835,225	0	13,801,011
Derby Lane	19,469,861	0	27,585,376	0	47,055,237
Ebro Dog Track	4,024,328	0	0	0	4,024,328
Flagler Greyhound Track	6,865,777	8,916,036	11,784,845	477,450	28,044,108
Jacksonville Kennel Club, Inc.	5,648,512	0	15,977,689	0	21,626,201
Jefferson County Kennel Club, Inc.	2,147,387	0	0	0	2,147,387
Mardi Gras Racetrack and Gaming Center	5,339,206	5,561,303	6,553,391	1,742,787	19,196,687
Melbourne Greyhound Park, LLC	326,774	0	0	0	326,774
Naples-Ft. Myers Greyhound Track	18,381,148	0	17,109,249	0	35,490,397
Orange Park Kennel Club, Inc.	4,801,506	0	14,836,862	0	19,638,368
Palm Beach Kennel Club	32,228,122	4,691	54,225,562	0	86,458,375
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	5,370,652	0	0	0	5,370,652
Pensacola Greyhound Track, Inc.	3,314,680	0	0	0	3,314,680
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	5,343,612	0	0	0	5,343,612
Sarasota Kennel Club, Inc.	11,427,693	0	0	0	11,427,693
St. Johns Greyhound Park	8,688,455	1,132	25,569,200	980	34,259,767
Tampa Greyhound Track	10,596,134	0	17,004,410	0	27,600,544
Total Greyhound Tracks	\$156,773,302	\$22,669,264	\$200,676,679	\$4,035,820	\$384,155,065

Jai Alai Frontons

Dania Jai Alai	\$6,757,107	\$0	\$10,766,965	\$0	\$17,524,072
Ft. Pierce Jai Alai	322,073	0	0	0	322,073
Hamilton Jai Alai and Poker	4,570	0	0	0	4,570
Miami Jai Alai	8,157,583	0	9,916,754	0	18,074,337
Ocala Jai Alai	219,573	0	0	0	219,573
Orlando-Seminole Jai Alai	1,650,402	0	0	0	1,650,402
Summer Jai Alai	7,253,454	0	9,441,821	0	16,695,275
Summersport Enterprises, Ltd.	4,755,818	0	8,120,584	0	12,876,402
Total Jai Alai Frontons	\$29,120,580	\$0	\$38,246,124	\$0	\$67,366,704

Thoroughbred Racing Associations

Calder Race Course, Inc.	\$28,216,348	\$72,045,482	\$20,618,763	\$167,887,236	\$288,767,829
Gulfstream Park Racing Association, Inc.	37,984,083	28,952,547	36,561,065	78,123,591	181,621,286
Tampa Bay Downs, Inc.	23,831,381	11,011,575	31,874,047	51,168,043	117,885,046
Tropical Park, Inc.	13,464,854	24,093,289	13,839,256	68,208,192	119,605,591
Total Thoroughbred Tracks	\$103,496,666	\$136,102,893	\$102,893,131	\$365,387,062	\$707,879,752

Harness Racing Associations

Isle Casino and Racing at Pompano Park	8,587,725	24,455,443	4,583,236	43,135,142	80,761,546
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TOTAL FOR ALL TRACKS AND FRONTONS

	\$297,978,273	\$183,227,600	\$346,399,170	\$412,558,024	\$1,240,163,067
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	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		
	\$196,027	\$279,947	\$198,800	\$65,735	\$740,509	\$19,769,753
	476,535	0	113,495	0	590,030	14,391,041
	1,629,919	0	1,581,896	0	3,211,815	50,267,052
	292,310	0	0	0	292,310	4,316,638
	194,921	182,966	191,590	19,814	589,291	28,633,399
	958,575	0	1,986,413	0	2,944,988	24,571,189
	125,430	0	0	0	125,430	2,272,817
	227,427	247,812	210,221	82,592	768,052	19,964,739
	37,608	0	0	0	37,608	364,382
	898,219	0	720,104	0	1,618,323	37,108,720
	646,499	0	1,834,309	0	2,480,808	22,119,176
	1,267,445	0	1,471,162	0	2,738,607	89,196,982
	0	0	0	0	0	5,370,652
	0	0	0	0	0	3,314,680
	408,633	0	0	0	408,633	5,752,245
	654,788	0	0	0	654,788	12,082,481
	656,853	35,651	1,775,288	248,144	2,715,936	36,975,703
	992,429	0	1,273,408	0	2,265,837	29,866,381
	\$9,663,618	\$746,376	\$11,356,686	\$416,285	\$22,182,965	\$406,338,030
	\$101,995	\$0	\$184,753	\$0	\$286,748	\$17,810,820
	47,625	0	0	0	47,625	369,698
	0	0	0	0	0	4,570
	112,451	0	115,670	0	228,121	18,302,458
	0	0	0	0	0	219,573
	284,943	0	0	0	284,943	1,935,345
	161,570	0	144,502	0	306,072	17,001,347
	42,089	0	103,276	0	145,365	13,021,767
	\$750,673	\$0	\$548,201	\$0	\$1,298,874	\$68,665,578
	\$3,875,484	\$5,752,794	\$2,595,863	\$13,597,737	\$25,821,878	\$314,589,707
	6,051,713	3,267,574	4,686,871	7,366,943	21,373,101	202,994,387
	2,855,206	656,663	3,419,660	2,752,314	9,683,843	127,568,889
	3,160,753	5,077,513	2,442,191	10,500,481	21,180,938	140,786,529
	\$15,943,156	\$14,754,544	\$13,144,585	\$34,217,475	\$78,059,760	\$785,939,512
	465,991	586,381	250,704	904,762	2,207,838	82,969,384
	\$26,823,438	\$16,087,301	\$25,300,176	\$35,538,522	\$103,749,437	\$1,343,912,504

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2007/2008

GUEST FACILITY	HOST PERMITHOLDER										
	BET MIAMI GREYHOUNDS	DAYTONA	DERBY LANE	FLAGLER	JACKSONVILLE	MARDI GRAS	NAPLES-Ft. MYERS	ORANGE PARK	PALM BEACH	ST. JOHNS	TAMPA GREYHOUND
Greyhound Permitholders											
Bet Miami Greyhounds	\$0	\$320,197	\$522,053	\$1,873,321	\$734,696	\$0	\$732,912	\$171,332	\$2,653,670	\$638,505	\$1,061,095
Daytona Beach Kennel Club, Inc.	1,615,503	0	1,216,806	485,674	912,428	1,259,791	611,658	729,306	2,386,598	1,320,392	750,606
Derby Lane	544,667	531,756	0	1,137,788	1,355,439	713,136	1,876,676	1,316,221	6,189,801	2,142,104	424,324
Ebro Dog Track	0	0	1,544,204	0	132,712	0	0	237,560	873,791	295,657	768,919
Flagler Greyhound Track	1,863,313	376,651	1,177,705	0	708,132	1,993,029	1,250,968	620,715	4,157,527	1,102,814	871,858
Jacksonville Kennel Club, Inc.	430,304	764,230	1,892,881	1,486,155	3,395,250	455,663	2,046,646	3,092,876	4,779,286	5,163,777	1,277,721
Jefferson County Kennel Club, Inc.	0	0	1,106,909	0	500,652	0	0	367,389	0	754,375	523,383
Mardi Gras Racetrack and Gaming Center	0	173,383	919,445	1,395,277	31,513	0	846,620	451,971	2,094,233	492,218	0
Melbourne Greyhound Park, LLC	120,866	187,735	642,527	500,406	359,304	204,608	711,972	415,152	2,427,931	657,331	439,604
Naples-Ft. Myers Greyhound Track	344,359	201,779	1,166,263	1,129,393	403,966	414,918	0	444,709	2,947,014	615,076	670,074
Orange Park Kennel Club, Inc.	457,203	428,460	2,138,015	471,407	0	447,727	1,580,300	0	2,757,550	0	1,323,773
Palm Beach Kennel Club	331,335	267,893	1,741,971	1,484,008	1,422,456	536,756	1,678,806	1,408,358	0	2,304,419	1,132,490
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	42,185	128,933	1,263,696	175,427	1,390,843	56,063	749,203	0	2,339,731	929,328	1,078,437
Pensacola Greyhound Track, Inc.	0	0	0	0	1,556,828	0	0	1,501,860	0	2,445,089	0
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0	136,278	1,460,782	17,916	0	0	1,200,366	1,112,656	2,350,709	1,009,985	628,560
Sarasota Kennel Club, Inc.	0	0	2,794,343	0	845,857	0	1,464,099	680,743	3,992,092	1,265,819	1,580,876
St. Johns Greyhound Park	163,222	252,297	694,747	466,575	1,453,801	170,318	568,502	1,395,926	3,227,075	2,095,710	477,565
Tampa Greyhound Track	316,644	718,625	5,073,411	1,048,070	1,056,231	446,493	1,607,376	978,959	4,501,893	1,591,192	2,940,790
Total Greyhound Permitholders	\$6,229,601	\$4,488,217	\$25,355,758	\$11,671,417	\$16,260,108	\$6,698,502	\$16,926,104	\$14,925,733	\$47,678,901	\$24,823,791	\$15,950,075
Jai Alai Permitholders											
Dania Jai Alai	\$429,125	\$0	\$0	\$0	\$0	\$1,276,948	\$0	\$0	\$0	\$0	\$5,547
Ft. Pierce Jai Alai	100,339	0	381,557	271,582	321,939	124,856	0	294,208	2,406,445	482,664	233,847
Hamilton Jai Alai and Poker	157,941	222,141	588,812	0	477,027	185,506	0	550,517	828,278	764,400	330,268
Miami Jai Alai	0	0	0	0	0	0	0	0	0	0	0
Ocala Jai Alai	58,602	124,485	308,864	530,700	270,602	71,637	255,820	264,022	1,114,630	471,277	213,271
Orlando-Seminole Jai Alai	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
Summersport Enterprises, Ltd.	109,949	0	0	0	0	0	0	0	0	0	0
Total Jai Alai Permitholders	\$855,956	\$346,626	\$1,279,233	\$802,282	\$1,069,568	\$1,658,947	\$255,820	\$1,108,747	\$4,349,353	\$1,718,341	\$782,933
Thoroughbred Permitholders											
Calder Race Course, Inc.	\$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
Ocala Breeders' Sales	0	0	370,093	0	249,776	0	0	235,185	1,113,285	383,067	197,233
Tampa Bay Downs, Inc.	0	113,877	2,162,188	0	384,650	0	647,429	401,506	1,842,662	668,413	1,347,577
Tropical Park, Inc.	0	0	0	0	0	0	0	0	0	0	0
Total Thoroughbred Permitholders	\$0	\$113,877	\$2,532,281	\$0	\$634,426	\$0	\$647,429	\$636,691	\$2,955,947	\$1,051,480	\$1,544,810
Harness Permitholders											
Isle Casino and Racing at Pompano Park	188,451	0	0	0	0	231,542	0	0	712,523	0	0
TOTAL FOR ALL PERMITHOLDERS	\$7,274,008	\$4,948,720	\$29,167,272	\$12,473,699	\$17,964,102	\$8,588,991	\$17,829,353	\$16,671,171	\$55,696,724	\$27,593,612	\$18,277,818

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

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2007/2008

GUEST FACILITY	HOST PERMITHOLDER									TOTAL
	DANIA	MIAMI	SUMMER	SUMMERSPORT	CALDER	GULFSTREAM PARK	TAMPA BAY DOWNS	TROPICAL PARK	POMPANO PARK	
Greyhound Permitholders										
Bet Miami Greyhounds	\$71,455	\$0	\$0	\$25,308	\$2,143,688	\$0	\$0	\$1,027,407	\$3,217,279	\$15,192,918
Daytona Beach Kennel Club, Inc.	370,884	345,355	342,578	306,303	6,219,441	2,065,226	3,582,421	2,274,939	2,035,961	28,831,870
Derby Lane	400,206	1,298,627	1,174,660	263,459	14,341,493	4,553,604	9,231,214	5,623,223	2,387,288	55,505,686
Ebro Dog Track	206,059	0	0	158,723	1,655,725	881,390	461,380	542,785	0	7,758,905
Flagler Greyhound Track	0	0	0	0	3,259,551	2,135,726	29,664	1,234,231	3,439,140	24,221,024
Jacksonville Kennel Club, Inc.	297,686	461,290	449,578	203,737	2,770,002	1,062,284	1,486,389	1,086,663	372,800	32,975,218
Jefferson County Kennel Club, Inc.	118,961	0	0	85,971	0	0	0	0	0	3,457,640
Mardi Gras Racetrack and Gaming Center	171,394	0	0	0	573,637	1,234,654	42,321	11,218	2,615,036	11,052,920
Melbourne Greyhound Park, LLC	718,179	755,821	715,685	535,087	8,474,187	3,668,978	4,643,641	3,482,257	782,535	30,443,806
Naples-Ft. Myers Greyhound Track	0	0	0	0	11,388,928	6,214,826	8,361,375	4,907,703	2,010,190	41,220,573
Orange Park Kennel Club, Inc.	176,546	186,694	213,201	129,328	1,512,972	419,695	750,773	274,779	430,038	13,698,461
Palm Beach Kennel Club	848,458	936,196	820,191	632,213	30,944,142	23,306,276	4,142,773	14,610,322	5,946,803	94,495,866
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	7,383,469	0	276,649	669,083	692,069	17,175,116
Pensacola Greyhound Track, Inc.	0	0	0	0	773,982	456,119	765,260	337,408	0	7,836,546
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0	0	0	0	94,737	2,341,357	3,735,226	1,928,848	870,482	16,887,902
Sarasota Kennel Club, Inc.	0	0	0	0	8,935,731	3,700,307	5,828,683	3,779,169	954,848	35,822,567
St. Johns Greyhound Park	133,286	271,383	295,950	99,738	8,155,143	2,954,537	4,327,535	2,972,357	1,527,437	31,703,104
Tampa Greyhound Track	305,842	923,442	874,931	223,579	8,065,750	2,544,039	5,201,448	3,179,327	1,900,483	43,498,525
Total Greyhound Permitholders	\$3,818,956	\$5,178,808	\$4,886,774	\$2,663,446	\$116,692,578	\$57,539,018	\$52,866,752	\$47,941,719	\$29,182,389	\$511,778,647
Jai Alai Permitholders										
Dania Jai Alai	\$0	\$1,070,874	\$342,315	\$0	\$1,041,847	\$1,387,400	\$40,658	\$308,989	\$3,159,556	\$9,063,259
Ft. Pierce Jai Alai	174,820	826,347	827,691	151,636	5,119,725	2,061,530	2,744,884	1,893,526	842,688	19,260,284
Hamilton Jai Alai and Poker	178,401	63,707	42,454	130,251	1,157,486	398,501	724,541	413,077	59	7,213,367
Miami Jai Alai	1,798,880	0	0	365,501	34,545	178,485	11,806	139,815	1,039,975	3,569,007
Ocala Jai Alai	244,059	425,447	463,032	88,189	2,906,187	970,679	1,851,799	969,720	527,893	12,130,915
Orlando-Seminole Jai Alai	1,516,478	1,362,163	1,300,096	1,294,233	17,003,078	5,123,321	9,319,740	6,138,759	5,516,055	48,573,923
Summer Jai Alai	594,269	0	0	1,423,895	484,200	0	0	52,935	920,611	3,475,910
Summersport Enterprises, Ltd.	0	210,554	870,130	0	1,523,238	0	0	473,522	2,642,604	5,829,997
Total Jai Alai Permitholders	\$4,506,907	\$3,959,092	\$3,845,718	\$3,453,705	\$29,270,306	\$10,119,916	\$14,693,428	\$10,390,343	\$14,649,441	\$109,116,662
Thoroughbred Permitholders										
Calder Race Course, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$657,951	\$0	\$0	\$657,951
Gulfstream Park Racing Association, Inc.	0	0	0	0	16,936,195	0	7,820,112	11,772,505	0	36,528,812
Ocala Breeders' Sales	81,731	237,652	236,304	52,614	10,097,325	3,809,993	5,775,492	3,730,895	1,002,588	27,573,233
Tampa Bay Downs, Inc.	164,752	656,872	617,527	132,035	23,225,339	8,488,681	0	9,993,847	3,386,258	54,233,613
Tropical Park, Inc.	0	0	0	0	0	30,206,293	4,621,554	0	653,168	35,481,015
Total Thoroughbred Permitholders	\$246,483	\$894,524	\$853,831	\$184,649	\$50,258,859	\$42,504,967	\$18,875,109	\$25,497,247	\$5,042,014	\$154,474,624
Harness Permitholders										
Isle Casino and Racing at Pompano Park	2,379,372	0	0	1,922,060	8,477,856	16,574,569	2,778,775	11,160,811	0	44,425,959
TOTAL FOR ALL PERMITHOLDERS	\$10,951,718	\$10,032,424	\$9,586,323	\$8,223,860	\$204,699,599	\$126,738,470	\$89,214,064	\$94,990,120	\$48,873,844	\$819,795,892

CONTINUED FROM PREVIOUS PAGE

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 \$2,469,657 was paid to charitable organizations during Fiscal Year 2007/2008, bringing the total proceeds disbursed since 1985 to \$64,738,381.

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 \$16,872,378 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.	\$3,303
Total For 2007/2008 Fiscal Year	\$3,303

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 \$87,881,715. The amount collected in abandoned winning tickets for the State School Fund for this fiscal year is detailed below.

Abandoned Winning Tickets	
Greyhound Permitholders	\$1,317,137
Jai Alai Permitholders	\$153,173
Total For 2007/2008 Fiscal Year	\$1,470,310

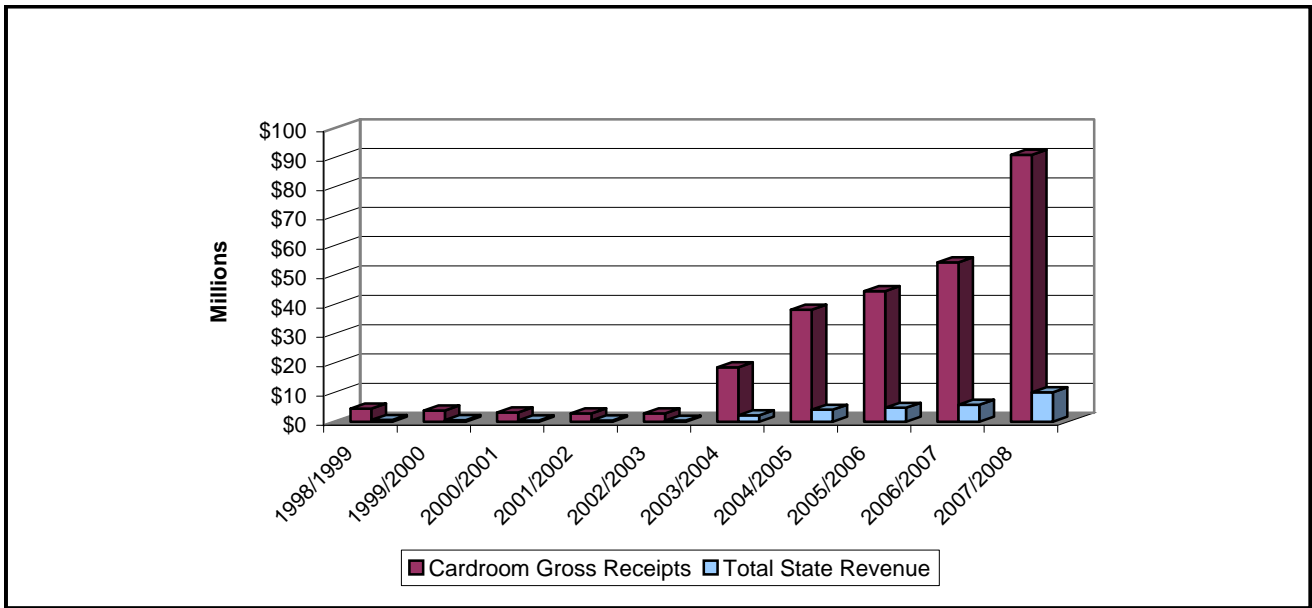
In harness and quarter horse racing, abandoned winning tickets are paid to the respective breeders' associations. Abandoned winning tickets from thoroughbred horse racing are retained by the permitholder.

CARDROOM COMPARATIVE DATA

During Fiscal Year 2007/2008, there were 21 licensed permitholders that operated a cardroom at their facility. The number of cardroom tables increased from 469 in Fiscal Year 2006/2007, to 739 in Fiscal Year 2007/2008. Cardroom gross receipts increased from \$54,208,544 to \$90,863,855 and as a result total state revenue increased from \$5,746,355 in Fiscal Year 2006/2007, to \$9,961,385 this fiscal year.

Cardroom tax revenue is distributed 50% 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 2008, the division distributed approximately \$1,135,798 to the counties/municipalities.

CARDROOM GROSS RECEIPTS AND TOTAL STATE REVENUE FISCAL YEARS 1998/1999 THROUGH 2007/2008



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
1998/1999	\$4,394,499	\$439,351	\$120,500	\$559,851	12.74%
1999/2000	\$3,743,212	\$374,321	\$101,500	\$475,821	12.71%
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%

COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

Fiscal Year 2007/2008

Greyhound Racing Associations

	County/ Municipality	Tournament			Table Fees Collected	Total Taxes and Fees
		Gross Receipts	Gross Receipts	Gross Receipts Tax		
Daytona Beach Kennel Club, Inc.	Volusia	6,398,578	484,861	688,344	72,000	760,344
Derby Lane	Pinellas	6,061,846	1,609,561	767,141	50,000	817,141
Ebro Dog Track	Washington	3,149,083	74,326	322,341	22,000	344,341
Flagler Greyhound Track	Dade	4,289,859	40,082	432,994	18,000	450,994
Jefferson County Kennel Club, Inc.	Jefferson	1,141,104	50,750	119,185	22,000	141,185
Mardi Gras Racetrack and Gaming Center	Hallandale	2,660,545	41,690	270,223	40,000	310,223
Melbourne Greyhound Park, LLC	Brevard	5,032,809	434,380	546,719	45,000	591,719
Naples-Ft. Myers Greyhound Track	Lee	5,695,292	515,065	621,036	36,000	657,036
Orange Park Kennel Club, Inc.	Town of Orange Park	1,621,387	10,852	163,224	80,000	243,224
Palm Beach Kennel Club	Palm Beach	9,211,632	992,646	1,020,428	68,000	1,088,428
Sarasota Kennel Club, Inc.	Sarasota	3,938,604	1,624,165	556,277	32,000	588,277
St. Johns Greyhound Park	St. Johns	8,104,392	681,412	878,580	44,000	922,580
Tampa Greyhound Track	Hillsborough	\$2,098,756	291,124	\$238,988	\$22,000	\$260,988
Total Greyhound Permitholders		59,403,886	6,850,914	6,625,480	551,000	7,176,480
Jai Alai Permitholders						
Dania/Summersport	Hallandale	1,147,983	244,911	139,289	26,000	165,289
Ft. Pierce Jai Alai	St. Lucie	921,326	21,501	94,283	74,000	168,283
Hamilton Jai Alai and Poker	Hamilton	1,846,779	100,570	194,735	15,000	209,735
Miami/SummerJai Alai	Dade	1,330,788	57,541	138,833	48,000	186,833
Ocala Jai Alai	Marion	465,574	7,260	47,283	56,000	103,283
Total Jai Alai Permitholders		5,712,450	431,783	614,423	219,000	833,423
Thoroughbred Racing Associations						
Gulfstream Park Racing Association, Inc.	Broward	3,592,724	252,406	384,513	25,000	409,513
Tampa Bay Downs, Inc.	Hillsborough	3,299,351	986,607	428,596	38,000	466,596
Total Thoroughbred Permitholders		6,892,075	1,239,013	813,109	63,000	876,109
Harness Racing Associations						
Isle Casino and Racing at Pompano Park	Broward	9,546,654	787,080	1,033,373	42,000	1,075,373
TOTAL FOR ALL PERMITHOLDERS		\$81,555,065	\$9,308,790	\$9,086,385	\$875,000	\$9,961,385

(1) 1/8th of total gross receipts tax is distributed to counties or municipalities.

Note: Effective July 1, 2007, the table fee collected is \$1,000 per table.

SLOT COMPARATIVE DATA

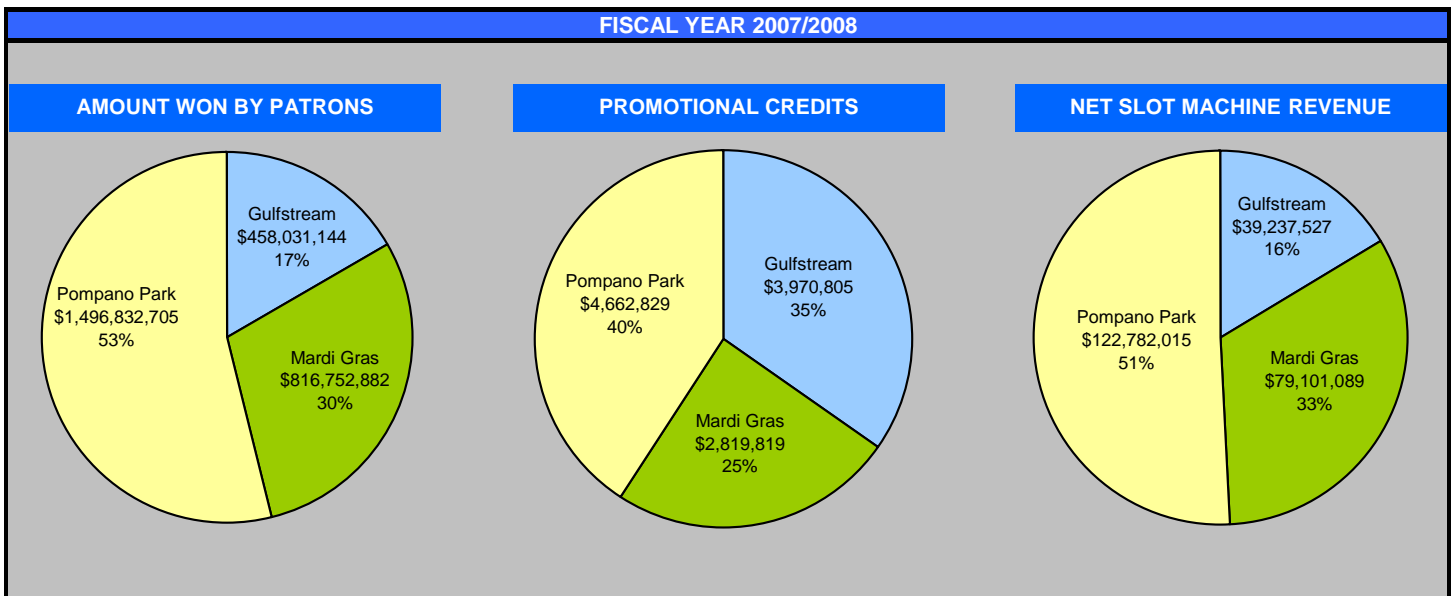
Florida pari-mutuel facilities began slot machine operations in Broward County during the 2006/2007 Fiscal Year. On January 29, 2008, Miami-Dade County held a local referendum and passed slot machine gaming in their county.

During Fiscal Year 2007/2008, the total amount wagered by patrons was \$3,023,981,126. Average daily revenue per slot machine was \$182. Total net slot revenue was \$241,120,630. In accordance with Section 551.106(2)(a), Florida Statutes, the tax rate on net slot machine revenue is 50%, as a result the total taxes paid to the state was \$120,560,316:

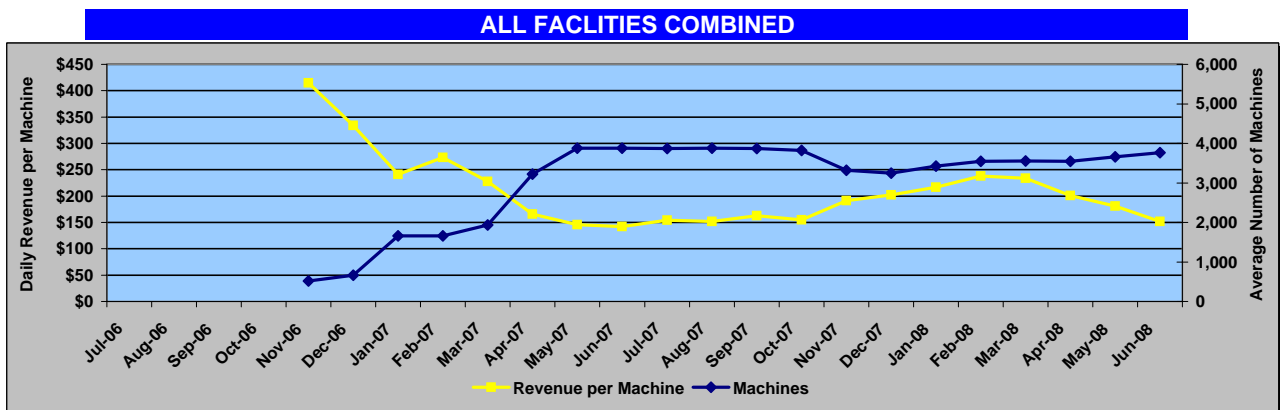
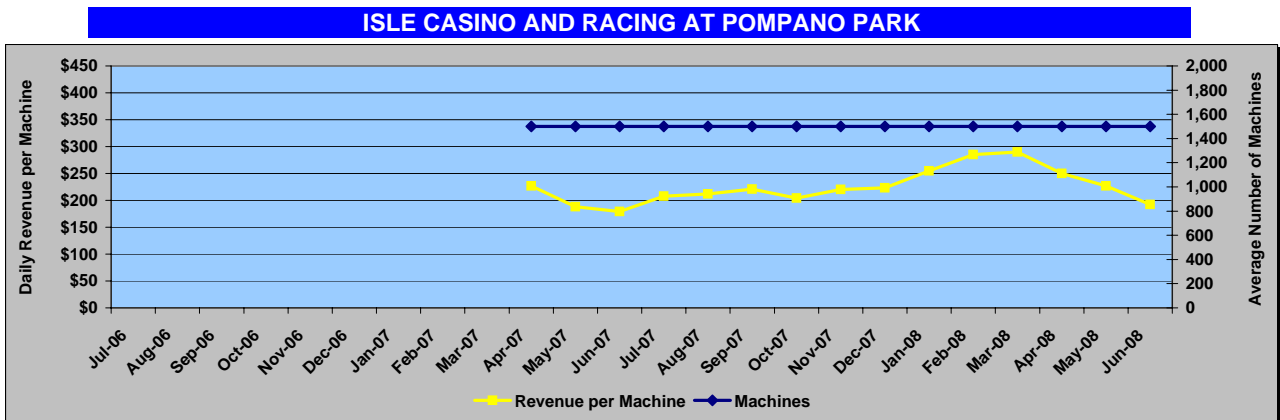
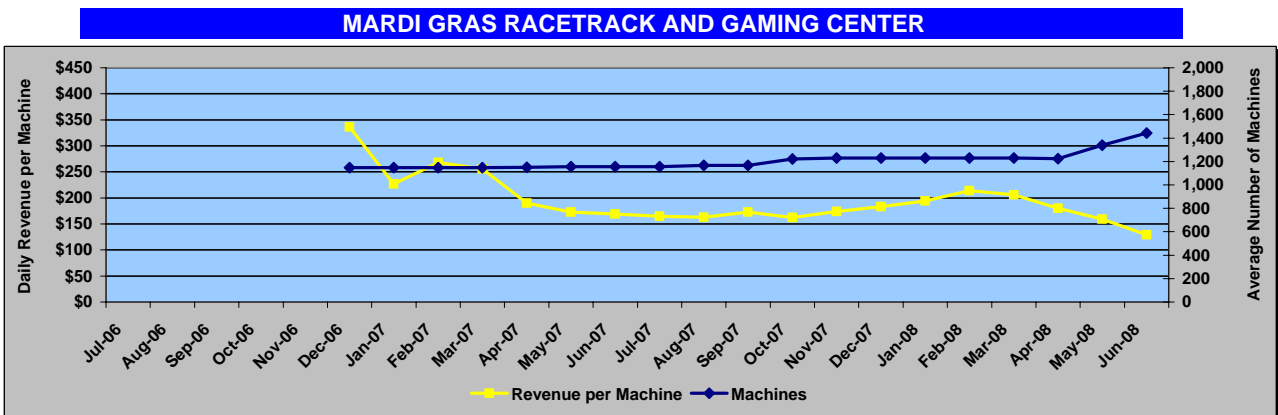
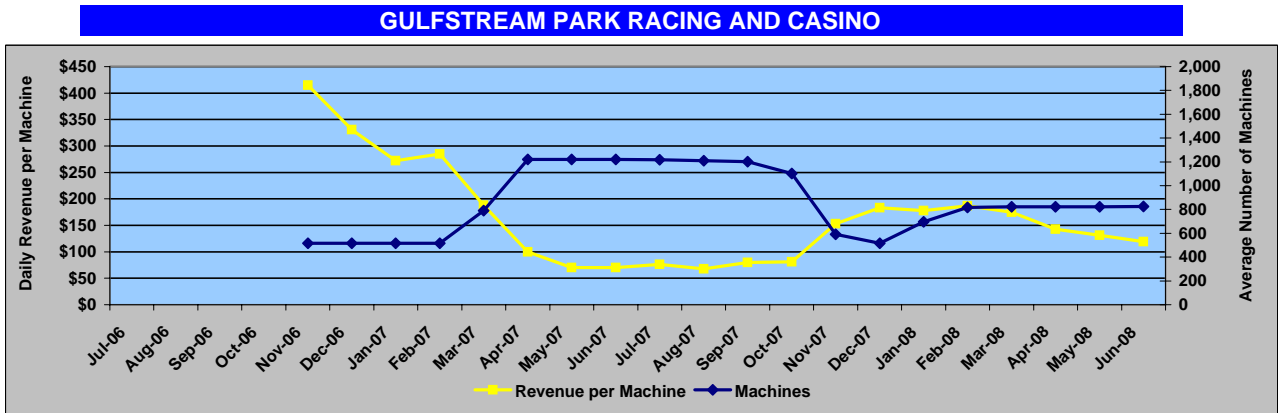
- Gulfstream Park Racing Association paid \$19,618,764 in taxes, representing 16% of the total taxes;
- Mardi Gras Racetrack and Gaming Center paid \$39,550,545 in taxes, representing 33% of the total taxes; and
- Pompano Park Racing paid \$61,391,007 in taxes, representing 51% of the total taxes.

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.

	Gulfstream Operations Began 11/15/2006		Mardi Gras Operations Began 12/28/2006		Pompano Park Operations Began 04/14/2007		TOTAL	
	FY 2006/07	FY 2007/08	FY 2006/07	FY 2007/08	FY 2006/07	FY 2007/08	FY 2006/07	FY 2007/08
Average Number of Machines	834	887	1,150	1,239	1,500	1,500	2,281	3,626
Number of Operating Days	228	366	185	366	78	366	228	366
Average Revenue per Machine	\$161	\$121	\$216	\$174	\$193	\$224	\$191	\$182
Amount Wagered	\$322,637,778	\$501,200,320	\$517,732,918	\$898,612,565	\$273,737,770	\$1,624,168,241	\$1,114,108,466	\$3,023,981,126
Amount Won By Patrons	\$291,991,699	\$458,031,144	\$471,834,882	\$816,752,882	\$251,151,459	\$1,492,832,705	\$1,014,978,040	\$2,771,616,730
Promotional Credits	\$0	\$3,970,805	\$0	\$2,819,819	\$0	\$4,662,829	\$0	\$11,453,454
30-Day Unclaimed Tickets	\$60,109	\$39,156	\$231,437	\$55,817	\$19,988	\$109,307	\$311,533	\$204,280
Winnings withheld from Excluded Persons	\$0	\$0	\$0	\$5,408	\$0	\$0	\$0	\$5,408
Net Slot Machine Revenue	\$30,706,188	\$39,237,527	\$46,129,473	\$79,101,089	\$22,606,298	\$122,782,015	\$99,441,960	\$241,120,631
State Tax Revenue	\$15,353,094	\$19,618,764	\$23,064,737	\$39,550,545	\$11,303,149	\$61,391,007	\$49,720,980	\$120,560,316
Permit holder Revenue	\$15,353,094	\$19,618,764	\$23,064,737	\$39,550,545	\$11,303,149	\$61,391,007	\$49,720,980	\$120,560,316

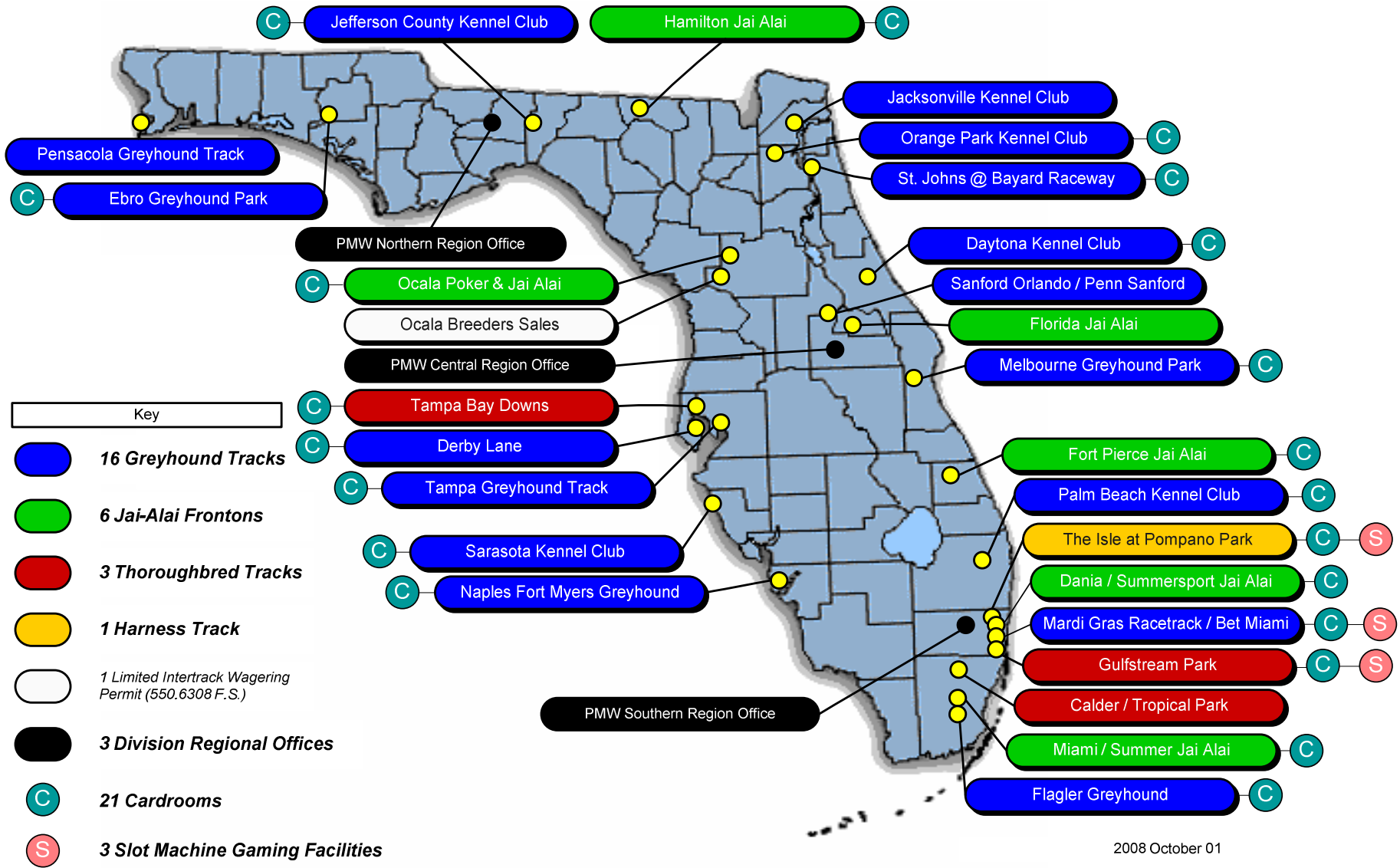


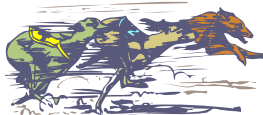
Daily Revenue per Machine Compared to Average Number of Machines For Fiscal Years 2006/2007 and 2007/2008



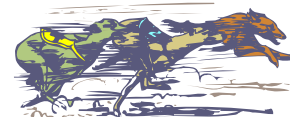
DATA BY ASSOCIATION/FACILITY

Pari-Mutuel Facilities by Permit Type





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 4,479 performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of nine percent from the previous fiscal year.

During Fiscal Year 2007/2008, handle wagered at live greyhound performances decreased by 12 percent. Intertrack handle wagered on broadcasts of live Florida greyhound performances decreased by 12 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 23 percent. Intertrack simulcast handle wagered on broadcast of performances from outside the state increased by 12 percent. Overall, total handle decreased by 13 percent for the Florida greyhound industry.

Total paid attendance decreased by 41 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 15 percent during Fiscal Year 2007/2008. The greyhound industry accounted for approximately 46 percent of Florida's total revenue and 31 percent of total handle from pari-mutuel performances.

Based on audits conducted by the division, greyhound permitholders paid \$29,048,989 in purses during Fiscal Year 2007/2008, which excludes stakes, fees and sponsor contributions. The races conducted during the past year by greyhound permitholders is shown in detail on the individual permitholder pages of this section.

All of Florida's greyhound permitholders actively sponsor greyhound adoption programs. Many of the state's greyhound tracks provide for on-site adoption booths, animal welfare, funding, advertising, special events and public information. Florida Statutes provide that greyhound permitholders receive credits applicable against taxes in an amount equal to the uncashed tickets remitted to the state in the prior fiscal year. Each permitholder is required to pay an amount equal to 10 percent of the amount of the credit received to any bona fide organization which promotes or encourages greyhound adoptions. During Fiscal Year 2007/2008, total contributions provided to greyhound adoption units amounted to \$201,949 which exceeded the minimum statutory requirement.

Total Performances	4,479	Total Paid Attendance	1,006,115
Total Racing Days	3,514	Total Admission Tax	\$67,344

<u>Bet Miami Greyhounds</u>				
Broward County				
<u>See Mardi Gras Racetrack and Gaming Center's contact information for detail.</u>				
<u>Meet Period</u>	7/01/2007 to 12/31/2007 and 6/01/2008 to 06/30/2008 at Mardi Gras			
<u>Racing Results</u>				
Performances	140	Paid Attendance	0	
Racing Days	140	Total Admission Tax	\$0	
Purses Paid	\$1,615,540			
<u>Daytona Beach Kennel Club, Inc.</u>				
Volusia County				
<u>Website</u>	www.daytonagreyhound.com			
<u>Mailing Address</u>	P. O. Box 11470, Daytona Beach, Florida 32120		<u>Telephone</u>	386.252.6484
<u>Street Address</u>	960 South Williamson Road, Daytona Beach, Florida 32114		<u>Fax</u>	386.252.4808
<u>Meet Period</u>	7/01/2007 to 6/30/2008			
<u>Racing Results</u>				
Performances	410	Paid Attendance	147,081	
Racing Days	312	Total Admission Tax	\$507	
Purses Paid	\$1,660,136			

Derby LaneSt. Petersburg Kennel Club, Inc.
Pinellas County**Website**www.derbylane.com**Mailing Address**

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

Street Address

10490 Gandy Boulevard, St. Petersburg, Florida 33702-2395

Telephone

727.812.3235

Fax

727.812.3305

Meet Period

7/01/2007 to 8/18/2007 and 1/01/2008 to 6/30/2008

Racing Results

Performances	292	Paid Attendance	3,446
Racing Days	198	Total Admission Tax	\$0
Purses Paid	\$3,344,976		

Ebro Dog TrackWashington County Kennel Club, Inc.
Washington County**Website**www.ebrogreyhoundpark.com**Mailing/Street Address**

6558 Dog Track Road, Ebro, Florida 32437

Telephone

850.234.3943

Fax

850.535.4442

Meet Period

7/02/2007 to 12/01/2007 and 1/5/2008 to 6/30/2008

Racing Results

Performances	262	Paid Attendance	32,953
Racing Days	214	Total Admission Tax	\$5,720
Purses Paid	\$665,281		

Flagler Greyhound TrackWest Flagler Associates, Ltd.
Dade County**Website**www.flaglerdogs.com**Mailing Address**

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

Street Address

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

Telephone

305.649.3000

Fax

305.631.4525

Meet Period

7/01/2007 to 6/30/2008

Racing Results

Performances	361	Paid Attendance	0
Racing Days	362	Total Admission Tax	\$0
Purses Paid	\$1,934,808		

Jacksonville Kennel Club, Inc.

Duval County

Websitewww.jaxkennel.com**Mailing Address**

P. O. Box 959, Orange Park, Florida 32067-0959

Street Address

1440 North McDuff Avenue, Florida 32205

Telephone

904.646.0001

Fax

904.646.0420

Meet Period

7/01/2007 to 9/03/2007 and 5/28/2008 to 6/30/2008 at Orange Park

Racing Results

Performances	115	Paid Attendance	26,204
Racing Days	86	Total Admission Tax	\$0
Purses Paid	\$1,413,236		

Jefferson County Kennel Club, Inc.

Jefferson County

Websitewww.jckcgreyhounds.com**Mailing Address**

P. O. Box 400, Monticello, Florida 32345

Street Address

3079 North Jefferson Street, Monticello, Florida 32344

Telephone

850.997.2561

Fax

850.997.3871

Meet Period

7/02/2007 to 9/08/2007 and 5/28/2008 to 6/30/2008

Racing Results

Performances	223	Paid Attendance	27,160
Racing Days	223	Total Admission Tax	\$2,728
Purses Paid	\$576,563		

Mardi Gras Racetrack and Gaming Center

Hartman & Tyner, Inc.

Broward County

Websitewww.playmardigras.com**Mailing Address**

P. O. Box 2007, Hollywood, Florida 33022

Street Address

831 North Federal Highway, Hallandale Beach, Florida 33009

Telephone

954.924.3200

Fax

954.924.3143

Meet Period

1/01/2008 to 5/31/2008

Racing Results

Performances	152	Paid Attendance	0
Racing Days	152	Total Admission Tax	\$0
Purses Paid	\$1,597,917		

Melbourne Greyhound Park, LLC

Brevard County

Websitewww.melbournegreyhoundpark.com**Mailing/Street Address**

1100 North Wickham Road, Melbourne, Florida 32935

Telephone

321.259.9800

Fax

321.259.3437

Meet Period

12/26/2007 to 4/26/2008

Racing Results

Performances	107	Paid Attendance	21,157
Racing Days	71	Total Admission Tax	\$399
Purses Paid	\$422,370		

Naples-Ft. Myers Greyhound Track

Bonita-Fort Myers Corporation

Lee County

Websitewww.naplesfortmyersdogs.com**Mailing Address**

P. O. Box 2567, Bonita Springs, Florida 34133-2567

Street Address

10601 Bonita Beach Road, S.W., Bonita Springs, Florida 34135

Telephone

239.992.2411

Fax

239.947.9244

Meet Period

7/01/2007 to 6/30/2008

Racing Results

Performances	410	Paid Attendance	255,495
Racing Days	326	Total Admission Tax	\$37,445
Purses Paid	\$2,298,746		

Orange Park Kennel Club, Inc.

Clay County

Websitewww.jaxkennel.com**Mailing Address**

P. O. Box 959, Orange Park, Florida 32067-0959

Street Address

455 Park Avenue, Orange Park, Florida 32073

Telephone

904.646.0001

Fax

904.646.0420

Meet Period

12/05/2007 to 3/10/2008

Racing Results

Performances	112	Paid Attendance	24,563
Racing Days	84	Total Admission Tax	\$0
Purses Paid	\$1,252,565		

Palm Beach Kennel Club

Investment Corporation of Palm Beach

Palm Beach County

Websitewww.pbkennelclub.com**Mailing/Street Address**

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

Telephone

561.683.2222

Fax

561.471.1298

Meet Period

7/01/2007 to 6/30/2008

Racing Results

Performances	466	Paid Attendance	220,086
Racing Days	363	Total Admission Tax	\$12,853
Purses Paid	\$4,821,349		

Pensacola Greyhound Track, Inc.

Escambia County

Websitewww.pensacolagreyhoundpark.com**Mailing Address**

P. O. 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

7/01/2007 to 6/29/2008

Racing Results

Performances	212	Paid Attendance	0
Racing Days	165	Total Admission Tax	\$0
Purses Paid	\$725,502		

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

Seminole County

See SOKC, LLC's contact information for detail.

Meet Period 7/01/2007 to 6/29/2008

Racing Results

Performances	217	Paid Attendance	32,228
Racing Days	141	Total Admission Tax	\$3,867
Purses Paid	\$784,903		

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

Seminole County

Website

www.floridagreyhoundracing.com

Mailing Address

P. O. Box 50280, Longwood, Florida 32752

Street Address

301 Dog Track Road, Longwood, Florida 32750

Telephone 407.831.1600

Fax 407.831.3997

Meet Period

11/01/2007 to 5/02/2008

Racing Results

Performances	229	Paid Attendance	41,031
Racing Days	152	Total Admission Tax	\$0
Purses Paid	\$838,829		

Sarasota Kennel Club, Inc.

Sarasota County

Website

www.sarasotakennelclub.com

Mailing/Street Address

5400 Bradenton Road, Sarasota, Florida 34234

Telephone 941.355.7744

Fax 941.351.2207

Meet Period

7/02/2007 to 5/03/2008

Racing Results

Performances	352	Paid Attendance	145,858
Racing Days	219	Total Admission Tax	\$3,692
Purses Paid	\$1,399,180		

St. Johns Greyhound Park

Bayard Raceways, Inc.

St. Johns County

Website

www.jaxkennel.com

Mailing Address

P. O. Box 959, Orange Park, Florida 32067-0959

Street Address

6322 Racetrack Road, Jacksonville, Florida 32259

Telephone 904.646.0001

Fax 904.646.0420

Meet Period

9/05/2007 to 12/03/2007 and 3/12/2008 to 5/26/2008 at Orange Park

Racing Results

Performances	192	Paid Attendance	28,853
Racing Days	143	Total Admission Tax	\$133
Purses Paid	\$1,900,576		

Tampa Greyhound Track

Associated Outdoor Clubs, Inc.

Hillsborough County

Website

www.tampadogs.com

Mailing Address

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

Street Address

8300 North Nebraska Avenue, Tampa, Florida 33604

Telephone 813.932.4313

Fax 813.932.5048

Meet Period

7/01/2007 to 8/19/2007 and (8/20/2007 to 12/31/2007 at Derby Lane)

Racing Results

Performances	227	Paid Attendance	0
Racing Days	163	Total Admission Tax	\$0
Purses Paid	\$1,796,512		



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 1,094 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of 20 percent from the previous fiscal year.

During Fiscal Year 2007/2008, handle wagered at live jai alai performances decreased by 19 percent. Intertrack handle wagered on broadcasts of live Florida jai alai performances decreased by 13 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 16 percent for the Florida jai alai industry.

Revenue to the state decreased by three percent during Fiscal Year 2007/2008. The jai alai industry accounted for approximately two percent of Florida's total revenue and five percent of total handle from pari-mutuel performances. Permitholders reported paying \$7,755,267 in players' awards.

Total paid attendance decreased by 52 percent from the prior year. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

Total Performances	1,094	Total Paid Attendance	160,960
Total Gaming Days	833	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	P. O. Box 96, Dania Beach, Florida 33004	Fax	954.920.9095
Street Address	301 East Dania Beach Boulevard, Dania Beach, Florida 33004		
Meet Period	12/01/2007 to 6/29/2008		
Gaming Results			
Performances	240	Paid Attendance	0
Racing Days	180	Total Admission Tax	\$0
Players' Awards Paid	\$1,751,505		
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
Meet Period	4/04/2008 to 5/31/2008		
Miscellaneous Revenue to State	\$34,919	(See Section 550.9511(4), Florida Statutes, for detail.)	
Gaming Results			
Performances	44	Paid Attendance	0
Racing Days	35	Total Admission Tax	\$0
Players' Awards Paid	\$150,000		
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		Fax
Meet Period	7/01/2007 to 10/25/2007		
Gaming Results			
Performances	100	Paid Attendance	9,220
Racing Days	100	Total Admission Tax	\$0
Players' Awards Paid	\$205,191		

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

Fax 305.634.7013

Meet Period 11/01/2007 to 5/07/2008

Gaming Results

Performances	216	Paid Attendance	23,568
Racing Days	162	Total Admission Tax	\$0
Players' Awards Paid	\$1,986,750		

Ocala Jai Alai

Second Chance Jai Alai, LLC
Marion County

Website www.ocalajai.com

Telephone 352.591.2345

Mailing Address P. O. Box 580, Orange Lake, Florida 32681

Fax 352.591.3402

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

Meet Period 4/03/2008 to 4/30/2008

Miscellaneous Revenue to State \$15,733 (See Section 550.9511(4), Florida Statutes, for detail.)

Gaming Results

Performances	40	Paid Attendance	0
Racing Days	20	Total Admission Tax	\$0
Players' Awards Paid	\$102,869		

Orlando-Seminole Jai Alai

Florida Jai Alai, Inc.
Seminole County

Website www.orlandojai.com

Telephone 407.339.6221

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

Fax 407.831.4689

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

Meet Period 1/01/2008 to 3/30/2008

Miscellaneous Revenue to State \$44,200 (See Section 550.9511(4), Florida Statutes, for detail.)

Gaming Results

Performances	81	Paid Attendance	18,578
Racing Days	55	Total Admission Tax	\$0
Players' Awards Paid	\$303,775		

Summer Jai Alai

Dade County

See Miami Jai Alai's contact information for detail.

Meet Period 7/01/2007 to 10/31/2007 and 5/08/2008 to 6/30/2008 at Miami Jai Alai

Gaming Results

Performances	202	Paid Attendance	72,605
Racing Days	152	Total Admission Tax	\$0
Players' Awards Paid	\$1,986,750		

Summersport Enterprises, Ltd.

A Boyd Gaming Company
Broward County

See Dania Jai Alai's contact information for detail.

Meet Period 7/01/2007 to 11/30/2007 at Dania Jai Alai

Gaming Results

Performances	171	Paid Attendance	36,989
Racing Days	129	Total Admission Tax	\$0
Players' Awards Paid	\$1,268,427		



THOROUGHBRED ASSOCIATIONS



Florida continues to be a premier thoroughbred racing state with four permit holders operating at three tracks located in Central and South Florida. A total of 349 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, which reflects no change from the previous fiscal year.

During Fiscal Year 2007/2008, handle on live thoroughbred performances decreased 23 percent and intertrack handle wagered increased eight percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 26 percent while intertrack simulcast handle increased by seven percent. Overall, total handle declined by six percent for the Florida thoroughbred industry.

Total revenue to the state during Fiscal Year 2007/2008, decreased six percent from the prior year. The thoroughbred industry accounted for approximately 46 percent of Florida's total revenue and 58 percent of total handle from pari-mutuel performances.

Total paid attendance decreased by 20 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	349	Total Paid Attendance	252,673
Total Racing Days	352	Total Admission Tax	\$53,505

Calder Race Course, Inc.			
Dade County			
<u>Website</u>	www.calderracecourse.com	<u>Telephone</u>	305.625.1311
<u>Mailing Address</u>	P. O. Box 1808, Miami, Florida 33055-0808	<u>Fax</u>	305.620.2569
<u>Street Address</u>	2101 N.W. 27th Avenue, Miami, Florida 33056		
<u>Meet Period</u>	7/01/2007 to 10/14/2007 and 4/25/2008 to 6/30/2008		
<u>Racing Results</u>			
Performances	109	Paid Attendance	74,495
Racing Days	109	Total Admission Tax	\$15,588
Purses Paid	\$27,295,808		
Gulfstream Park Racing Association, Inc.			
Broward County			
<u>Website</u>	www.casinoatgulfstream.com/home.html	<u>Telephone</u>	954.454.7000
<u>Mailing/Street Address</u>	901 South Federal Highway, Hallandale Beach, Florida 33009	<u>Fax</u>	954.454.6479
<u>Meet Period</u>	1/03/2008 to 4/20/2008		
<u>Racing Results</u>			
Performances	86	Paid Attendance	0
Racing Days	89	Total Admission Tax	\$0
Purses Paid	\$30,309,087		
Tampa Bay Downs, Inc.			
Hillsborough County			
<u>Website</u>	www.tampabaydowns.com	<u>Telephone</u>	813.855.4401
<u>Mailing Address</u>	P. O. Box 2007, Oldsmar, Florida 34677	<u>Fax</u>	813.261.1961
<u>Street Address</u>	11225 Race Track Road, Tampa, Florida 33626		
<u>Meet Period</u>	12/08/2007 to 5/04/2008		
<u>Racing Results</u>			
Performances	94	Paid Attendance	139,683
Racing Days	94	Total Admission Tax	\$30,326
Purses Paid	\$15,474,950		
Tropical Park, Inc.			
Dade County			
<u>See Calder's contact information for detail.</u>			
<u>Meet Period</u>	10/15/2007 to 1/02/2008 at Calder Race Course		
<u>Racing Results</u>			
Performances	60	Paid Attendance	38,495
Racing Days	60	Total Admission Tax	\$7,591
Purses Paid	\$12,330,361		



HARNESS ASSOCIATIONS



Pompano Park is the only permitholder currently conducting harness horse racing performances in the State of Florida. A total of 158 regular performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of nine percent from the previous fiscal year.

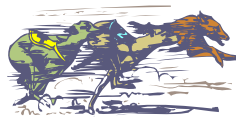
During Fiscal Year 2007/2008, handle wagered at live harness performances decreased by 12 percent. Intertrack handle wagered on broadcasts of live Florida harness performances decreased by 15 percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by 13 percent while intertrack simulcast handle decreased by 13 percent. Overall, total handle decreased by 13 percent for the Florida harness industry.

Total revenue to the state during Fiscal Year 2007/2008, decreased by nine percent from the prior year. The harness industry accounted for approximately six percent of Florida's total revenue and six percent of total handle from pari-mutuel performances.

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

Total Performances	158	Total Paid Attendance	0
Total Racing Days	158	Total Admission Tax	\$0

Isle Casino and Racing at Pompano Park			
PPI, Inc. Broward County			
Website	www.theislepompanopark.com/home.php	Telephone	954.972.2000
Mailing/Street Address	1800 S.W. Third Street, Pompano Beach, Florida 33069	Fax	954.978.0377
Meet Period	7/01/2007 to 6/30/2008		
Racing Results			
Performances	158	Paid Attendance	0
Racing Days	158	Total Admission Tax	\$0
Purses Paid	\$12,739,946		



SUMMARY

PARI-MUTUEL INDUSTRY

During Fiscal Year 2007/2008, the total handle wagered for all classes exceeded \$1.3 billion, a decrease of nine percent from the prior fiscal year. Total pari-mutuel performances, including charity and scholarship performances, conducted during Fiscal Year 2007/2008, decreased by 10 percent from the previous fiscal year.

The state realized revenue from regular performances of approximately \$25 million, a decrease of seven percent from the prior fiscal year. Of the \$25 million collected, greyhound permitholders accounted for 46 percent, thoroughbreds for 46 percent, harness for 6 percent and jai alai for 2 percent.

Total paid attendance decreased 40 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 45 national champions, including "Skip Away," the 1998 North American Horse of the Year, and "Affirmed," the last horse to have won the Triple Crown (1978). In 2005, Florida-bred "Afleet Alex" captured two-thirds of the Triple Crown winning the Preakness Stakes (G1) and Belmont Stakes (G1). The industry boasts 110 Florida-bred millionaires, 19 classic winners (Kentucky Derby, Preakness Stakes and Belmont Stakes), and 20 Breeders' Cup Day champions.

The Florida Thoroughbred Breeders' and Owners' Association funds the Florida-bred Stakes Program, which is implemented at Florida's thoroughbred racetracks. In addition, Florida-breds won 346 stakes races, including 68 graded stakes, and earned more than \$41 million in stakes purses. Florida-breds banked in excess of \$194 million in total North American purse money. Through a percentage of pari-mutuel handle, Florida thoroughbred permitholders contributed \$9,542,882 to the Florida Thoroughbred Breeders' and Owners' Association during Fiscal Year 2007/2008. The FTBOA paid out \$5,941,304 in Breeders' Awards, \$567,000 in Stallion Owners' Awards, and \$2,112,650 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "The Sunshine Millions" at Gulfstream Park, "The Florida Million" at Calder Race Course/Tropical Park, "Florida Cup Day" at Tampa Bay Downs and additional funds for supplements to Florida-bred Preferred Stakes Races during the Calder/Tropical and Tampa Bay Downs' meets.

The Florida Standardbred Breeders' and Owners' Association, a non-profit organization and the recognized representative of horsemen in the state of Florida, is the designated association for the allocation and distribution of funds for Florida-bred Standardbred racing. Promotional activities include providing breeder and stallion awards for eligible Florida-bred horses during Pompano Park's 2007/2008 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 \$1,600,000.

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

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

The University of Florida, College of Veterinary Medicine Racing Laboratory, detects and identifies any drug, medication, stimulant, depressant, hypnotic, local anesthetic or drug-masking agent prohibited in the blood, urine or other bodily fluids of racing horses and greyhounds collected by the Division.

During Fiscal Year 2007/2008, the laboratory received and processed 82,763 samples that resulted in 537,014 analyses. The vigilant monitoring of samples by the laboratory serves to deter the illegal use of drugs in racing animals in Florida.

	Horse Urine/Blood	Greyhound Urine ¹	Investigative
Samples Received	18,509	64,254	3
Samples Analyzed	18,573 ²	29,320	3
Number of Analyses	293,371	243,643	7
Positives	102	46	N/A

¹ Quantity Not Sufficient For Testing (QNS) 34,798 (54.2%)

² The Samples Analyzed number for horses is larger than the Samples Received number due to the carryover of samples received in June 2007, that are analyzed in July of the next fiscal year.

DRUG POSITIVES FOR FISCAL YEAR 2007/2008		
<i>Types of Positives (ARCI Drug Class)</i>	<i>Horse</i>	<i>Greyhound</i>
Acepromazine Metabolite (3)	12	0
Acepromazine Metabolites (3), Butorphanol (3)	1	0
Albuterol (3)	2	0
Aminorex, Levamisole, Levamisole metabolite	0	1
Benzoyllecgonine (1)	1	8
Butorphanol (3)	3	0
Caffeine (2)/Theophylline (3)	2	0
Caffeine (2), Theophylline (3), Butorphanol (3)	1	0
Caffeine (2),Theophylline (3), Theobromine (4)	5	0
Cimetidine (5)	4	0
Clenbuterol (3)	9	0
Dimethyl Sulfoxide (5)	5	9
Gamma-Hydroxyphenylbutazone (N/A)	0	9
Gamma-Hydroxyphenylbutazone (NA), Phenylbutazone (NA), Oxyphenbutazone (4)	0	3
Glycopyrrolate (3)	5	0
Ipratropium (3)	2	0
Lidocaine (2)	0	1
Lidocaine (2), 3-Hydroxylidocaine, Monoethyl-glycinesylidine	1	0
Lidocaine (2), 3&4-Hydroxylidocaine, Monoethyl-glycinesylidine	0	1
Methocarbamol (4)	0	1
Methocarbamol (4), Guaifenesin (4)	2	0
Naproxen (4)	1	0
Oxilofrine	4	0
Pentoxifylline (4)	1	0
Phenylbutazone (N/A)/Oxyphenbutazone (4)	37	1
Procaine (3)	0	5
Ranitidine (5)	4	0
Theobromine (4)	0	7
TOTALS	102	46

- Class (1): Drugs that have the highest potential to affect performance and have no generally accepted medical use in the racing animal.
- 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 animal, but the pharmacology of which suggests less potential to affect performance than drugs in Class 2.
- Class (4): Includes therapeutic medications that would be expected to have less potential to affect performance than those in Class 3.
- Class (5): Includes therapeutic medications for which concentration limits have been established by the racing jurisdictions as well as certain miscellaneous agents 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 2007/2008**

State Revenue From Regular Performances	
Tax on Attendance	\$ 116,982
Daily License Fees	3,882,120
Tax on Handle	19,110,317
State Revenue From Pari-Mutuel Performances	<u>\$ 23,109,419</u>
Other State Revenue	
Occupational Licenses	\$ 627,372
Fingerprint Fees	281,045
Escheated Tickets From Greyhound and Jai Alai ⁽¹⁾	1,470,310
Racing Scholarship Funds ⁽¹⁾	3,303
PMW Trust Fund - Drug Fines	25,975
Miscellaneous Revenue	104,013
General Revenue Fund - Other Fines	36,290
Other State Revenue	<u>\$ 2,548,308</u>
Total Pari-Mutuel State Revenue	<u>\$ 25,657,727</u>
State Revenue From Cardrooms	
Table Fees	\$ 875,000
Gross Receipts ⁽²⁾	9,086,385
Occupational Licenses	131,741
Total State Revenue From Cardrooms	<u>\$ 10,093,126</u>
State Revenue From Slots	
Compulsive/Addictive Gambling Fee	\$ 750,000
Facility License Fee	9,000,000
Slot Taxes ⁽³⁾⁽⁴⁾	122,891,732
Fingerprint Fees	9,678
Occupational Licenses	309,920
Miscellaneous Revenue	4,561
Miscellaneous Fines	60,000
Total State Revenue From Slots	<u>\$ 133,025,891</u>
Total State Revenue Generated ⁽⁵⁾	<u><u>\$ 168,776,744</u></u>

(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.

(4) Pompano Park has requested a refund of \$2.3 million for overpayment of Slot taxes for Fiscal Year 2007/2008. Refund has been requested and will be processed by the Department of Education in Fiscal Year 2008/2009.

(5) Total revenue and components thereof generated is on the accrual basis of accounting. Total revenue and components thereof as shown in the financial statements on page 34 is on the cash basis of accounting.

**DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BALANCE SHEET
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2008**

	<u>2008</u>	<u>2007</u>
ASSETS		
Cash	\$ 87,824.50	\$ 128,657.00
Cash with State Treasurer	1,302,530.48	2,228,130.82
Investments at cost	6,146,484.52	29,747,200.47
Accounts receivable	3,702,245.65	2,518,664.37
Allowance for uncollectibles	(473.67)	(4,036.91)
Interest receivable	32,147.65	75,307.16
Due from state funds	110,392.42	32,305.84
	<u>11,381,151.55</u>	<u>34,726,228.75</u>
TOTAL ASSETS	\$ 11,381,151.55	\$ 34,726,228.75
LIABILITIES & FUND EQUITY		
Liabilities:		
Accounts payable	\$ 314,626.91	\$ 245,147.64
Accrued salaries	53,433.91	321,182.80
Due to other funds	198,608.00	5,007.00
Due to other state agencies	69,085.08	111,861.77
Due to general revenue	721,857.53	839,059.19
Compensated Absences	3,520.80	1,306.00
Deferred revenues	-	-
	<u>1,361,132.23</u>	<u>1,523,564.40</u>
Total Liabilities	1,361,132.23	1,523,564.40
Fund Equity		
Unreserved	<u>10,020,019.32</u>	<u>33,202,664.35</u>
Total Fund Equity	<u>10,020,019.32</u>	<u>33,202,664.35</u>
	<u>11,381,151.55</u>	<u>34,726,228.75</u>
TOTAL LIABILITIES & FUND EQUITY	\$ 11,381,151.55	\$ 34,726,228.75

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, 2008**

	<u>FINAL BUDGET</u>	<u>2008 ACTUAL</u>	<u>VARIANCE</u>	<u>2007 ACTUAL</u>
REVENUES:				
Fees, Charges, Commissions and Sales	\$ 14,629,680.00	\$ 15,104,239.93	\$ 474,559.93	\$ 18,488,466.80
Licenses and Permits	882,300.00	757,550.65	(124,749.35)	777,722.99
Taxes	146,520,401.00	147,099,728.07	579,327.07	75,567,128.52
Fines, Forfeits, Judgments and Settlements	41,178.00	87,739.32	46,561.32	101,928.71
Interest and Dividends, Net	537,447.00	607,905.02	70,458.02	967,550.32
Transfers In	-	-	-	32,305.84
Miscellaneous Receipts	75,061.00	122,040.44	46,979.44	91,785.23
Total Revenues	<u>162,686,067.00</u>	<u>163,779,203.43</u>	<u>1,093,136.43</u>	<u>96,026,888.41</u>
EXPENDITURES				
CURRENT OPERATING				
Salaries	5,796,789.00	5,339,036.74	457,752.26	4,635,186.47
Other Personal Services	1,844,188.00	1,688,537.92	155,650.08	1,784,341.71
Other Operating Expenditures	975,235.00	843,259.82	131,975.18	722,838.50
Operation of Motor Vehicles	55,000.00	48,479.37	6,520.63	25,853.00
Risk Management	160,856.00	-	160,856.00	213,273.00
G&A/State University System	-	-	-	300,000.00
State Attorney-Slots	231,885.00	-	231,885.00	-
Tax Collection Equalization	725.00	-	725.00	-
PMW Lab Services	2,360,000.00	2,360,000.00	-	2,360,000.00
PMW Compliance System	296,476.00	296,476.00	-	285,245.98
Tr/DMS/HR SVCS/STW Contract	58,284.00	-	58,284.00	57,850.00
Cardroom Tax Distribution	855,000.00	677,021.56	177,978.44	555,417.02
Compulsive Gambling Prevention	1,413,375.00	1,259,601.14	153,773.86	884,701.24
OPERATING CAPITAL OUTLAY	42,832.00	38,770.15	4,061.85	28,302.86
Acquisition of Motor Vehicles	78,850.00	78,850.00	-	28,700.00
Assessment for Fingerprinting	659,880.00	297,460.50	362,419.50	386,803.27
Service Charge to General Revenue	3,700,000.00	2,937,606.48	762,393.52	3,345,612.92
Refunds	1,200,000.00	62,098.31	1,137,901.69	5,026.71
Transfer to FDLE Slots Investigation	3,217,592.00	3,100,000.00	117,592.00	2,915,800.00
Transfers to Other Funds	179,175,345.00	124,396,181.41	54,779,163.59	49,751,673.41
Transfers to General Revenue	53,400,000.00	43,500,000.00	9,900,000.00	8,466,325.76
Total Expenditures	<u>255,522,312.00</u>	<u>186,923,379.40</u>	<u>68,598,932.60</u>	<u>76,752,951.85</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(92,836,245.00)</u>	<u>(23,144,175.97)</u>	<u>69,692,069.03</u>	<u>19,273,936.56</u>
FUND BALANCE JULY 1, 2007	-	33,164,195.29	33,164,195.29	13,928,727.79
FUND BALANCE JUNE 30, 2008	<u>\$ (92,836,245.00)</u>	<u>\$ 10,020,019.32</u>	<u>\$ 102,856,264.32</u>	<u>\$ 33,202,664.35</u>
	(1)	(1)		
		(2)		

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

(2) An adjustment of \$38,469.06 was made to the beginning fund balance due to adjustments made by the Department of Financial Services.

The financial statements and notes are for informational purposes only.

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

This matrix represents a summary of 2007 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 as specified in 550.615(6) or (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 Fund. <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 3 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 5 days. <u>550.0351(1)</u></p> <p>Permitholders are allowed to conduct 1 additional day to be designated as "Greyhound Adopt-A-Pet Day." Proceeds are paid to "bona fide organizations" that promote the adoption of greyhounds. <u>550.1648(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 5 days. <u>550.0351(1)</u></p> <p>Permitholders are allowed to conduct 2 additional performances known as "Retired Jai Alai Players' Charity Day" for a fund to benefit retired jai alai players. <u>550.0351(8)</u></p>	<p>Maximum of 5 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 5 days. <u>550.0351(1)</u></p>	<p>Maximum of 5 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 prized 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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