**Section 412.60 Income Accounts**

301 Mutuel Commissions

This account shall reflect the monies legally retainable by the licensee under the applicable statute, with the exception that such commissions are to be recorded net of those monies retained due to breaks. This account shall not include applicable state privilege taxes or Special Purse and Reward Fund requirements. When minus pools occur, the payment made by the licensee to meet the public pool requirements shall be recorded as deduction from this account.

302 Race Track Improvement Fund

This account shall include only those monies deposited with the State Treasurer in the licensee's account pursuant to Section 32(b) of the Act. The state's share of the breakage generated from the racing meet is not to be recorded in this account.

303 Admissions

This account shall reflect the gross receipts from all admission sources, excluding that portion of receipts applicable to local and state taxes.

Typical Items

Grandstand and clubhouse gate receipts

Reserved seat and box seat sales and rentals

Club membership receipts

Special guest receipts

304 Concession Receipts

This account shall include all receipts from sales of food and drink as well as other concessions, such as cigarettes, novelties, field glasses rental, etc., which have occurred at the racing meeting being reported upon. Similar income received from other licensees while they are conducting racing meetings shall be recorded as "other income." (See Account #470 in 11 Ill. Adm. Code Section 412.70)

In those instances where the licensee conducting the racing meeting does not operate its own restaurant, bar or concession services, the income recorded in this account shall be equal to any commission or contract income received from the outside operators of such facilities.

305 Program Receipts

This account shall include all receipts from sales of daily race programs and pencils.

When this operation is performed by individuals or organizations other than the licensee conducting the race meet, the income recorded in this account shall be equal to any commission or contract income received from such other individuals or organizations.

306 Newspapers and Publication Receipts

This account shall include all receipts from sales of newspapers, racing publications (other than daily race programs) and tip sheets.

When this operation is performed by individuals or organizations other than the the licensee conducting the racing meet, the income recorded in this account shall be equal to any commission or contract income received from such other individuals or organizations.

307 Parking Receipts

This account shall include all receipts generated from the operation of parking facilites by the licensee conducting the racing meeting being reported upon. Similar income received from other licensees while they are conducting racing meetings shall be recorded as "other income." (See Account #470 in 11 Ill. Adm. Code Section 412.70)

In those instances where the licensee conducting the racing meeting does not operate its own parking facilities, any income received under terms of the agreement with the outside operator of such facilities shall be recorded in this account.

Typical Items

General parking lot entrance fees

Preferred parking fees