

## STATE OF OKLAHOMA OFFICE OF THE STATE AUDITOR & INSPECTOR



# **REMINGTON PARK SIMULCAST RACE DAYS**

JANUARY 1, 2006 THROUGH DECEMBER 31, 2006



JEFF A. MCMAHAN, CFE Oklahoma State Auditor & Inspector OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK – SIMULCAST RACE DAYS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212 and 74 O.S. 2001, § 3105. Forty copies have been prepared and distributed at a cost of \$63.00. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



Jeff A. McMahan State Auditor and Inspector

January 30, 2007

#### TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

Transmitted herewith is the Statistical Report of Operations for Remington Park – Simulcast Race Days, January 1, 2006 through December 31, 2006, which is the result of our monitoring and data accumulation.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during this time.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight by issuing reports that serve as a management tool to the state. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

Sincerely,

JEFF A. MCMAHAN, CFE State Auditor and Inspector

#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK – SIMULCAST RACE DAYS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

### TABLE OF CONTENTS

#### PAGE

INTRODUCTORY COMMENTS	ii
STATE AUDITOR AND INSPECTOR LETTER	1
DISTRIBUTION SUMMARY OF NET WAGERED	2
DISTRIBUTION SUMMARY OF NET WAGERED - SIMULCAST DAYS	3
NET WAGERED BY POOL	4
NET WAGERED BY BREED	5
NUMBER OF RACES BY BREED	6
OTHER STATISTICAL INFORMATION	7
PRIOR YEAR COMPARISON OF DISTRIBUTION SUMMARY OF NET WAGERED	В
PRIOR YEAR COMPARISON OF NET WAGERED BY POOL	9
PRIOR YEAR COMPARISON OF DISTRIBUTION NET WAGERED BY BREED	C
PRIOR YEAR COMPARISON OF NUMBER OF RACES BY BREED	1
PRIOR YEAR COMPARISON OF OTHER STATISTICAL INFORMATION	2
ENDNOTES	3
Appendix	4

## INTRODUCTORY COMMENTS

Statistical data and information contained herein are for presentation purposes only. Summations may differ due to rounding.

Statistical data compiled for this report is presented as a summary of wagers (handle), distribution of fees, commissions, and purses for each race meeting by association or fair. This compilation of statistical data does not purport to replace any association or independent auditor's end-of-meet conclusions.

Data contained in this report was compiled from the United Tote Company located at Fair Meadows at Tulsa.

Reference notes behind titles (See Note) indicate clarifying data in the Endnotes of this report.

A glossary of report terms, titles, and headings can be found in the Appendix.



Jeff A. McMahan State Auditor and Inspector

#### TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

We compiled the information presented in this report from the statistical data obtained from the American Tote Company located at Fair Meadows at Tulsa for the Simulcast Race Days for January 1, 2006 through December 31, 2006.

We were not engaged to perform an audit in accordance with generally accepted auditing standards, the objective of which would be the expression of an opinion on specified elements or accounts. Accordingly, we do not express such an opinion. This report relates only to the procedures specified above and does not extend to any financial statements of the racetracks taken as a whole.

In planning and performing these procedures, we considered the internal control structure of the pari-mutuel departments; however, our procedures were substantially less in scope than the procedures we would have applied if we had been engaged to express an opinion on the internal controls. Accordingly, we do not express an opinion on their internal control structure.

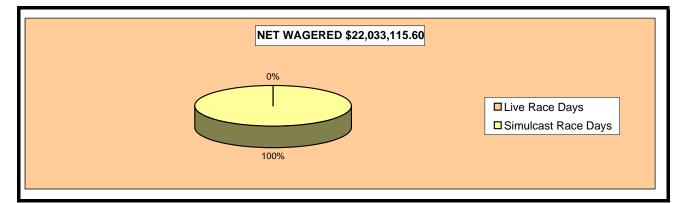
Sincerely,

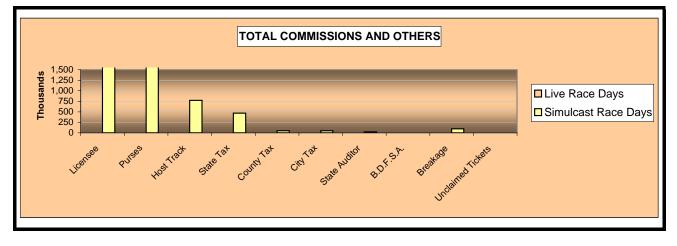
JEFF A. MCMAHAN, CFE State Auditor and Inspector

January 30, 2007

#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

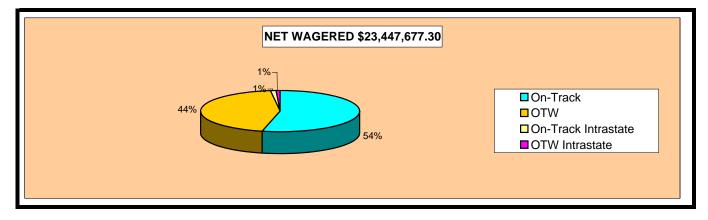
	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$23,447,677.30	\$23,447,677.30	\$0.00	\$23,447,677.30
COMMISSIONS:					
Licensee	0.00	1,813,387.78	1,813,387.78	0.00	1,813,387.78
Purses	0.00	1,774,959.49	1,774,959.49	0.00	1,774,959.49
Host Track	0.00	774,236.58	774,236.58	0.00	774,236.58
State Tax	0.00	468,953.49	468,953.49	0.00	468,953.49
County Tax (See Note 4)	0.00	47,796.92	47,796.92	0.00	47,796.92
City Tax (See Note 4)	0.00	47,796.92	47,796.92	0.00	47,796.92
State Auditor Breeding Development Fund	0.00	23,194.98	23,194.98	0.00	23,194.98
Special Account (B.D.F.S.A.)	0.00	818.01	818.01	0.00	818.01
OTHERS:					
Breakage	0.00	94,941.36	94,941.36	0.00	94,941.36
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	0.00	5,046,085.53	5,046,085.53	\$0.00	\$5,046,085.53
NET PAID TO THE PUBLIC	\$0.00	\$18,401,591.77	\$18,401,591.77		

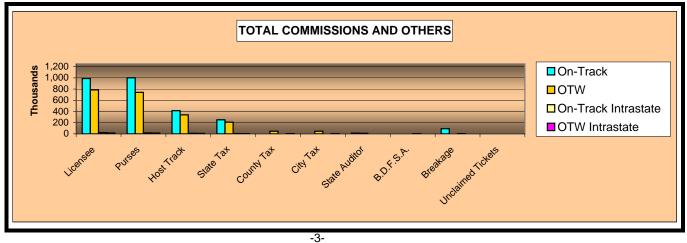




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

		Simulcas	t Days		
	Simulca		Intrasta	te	Grand
	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$12,573,440.45	\$10,408,822.25	\$252,698.80	\$212,715.80	\$23,447,677.30
COMMISSIONS:					
Licensee	988,736.58	786,209.77	22,500.75	15,940.68	1,813,387.78
Purses	1,001,308.69	741,812.94	17,038.62	14,799.24	1,774,959.49
Host Track	414,963.33	340,707.11	10,107.95	8,458.19	774,236.58
State Tax	251,468.75	208,201.65	5,053.98	4,229.11	468,953.49
County Tax	0.00	46,839.70	0.00	957.22	47,796.92
City Tax	0.00	46,839.70	0.00	957.22	47,796.92
State Auditor	12,573.44	10,408.82	0.00	212.72	23,194.98
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	818.01	0.00	818.01
OTHERS:					
Breakage	92,800.18	257.39	1,883.79	0.00	94,941.36
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$2,761,850.97	\$2,181,277.08	\$57,403.10	\$45,554.38	\$5,046,085.53
NET PAID TO THE PUBLIC	\$9,811,589.48	\$8,227,545.17	\$195,295.70	\$167,161.42	\$18,401,591.77

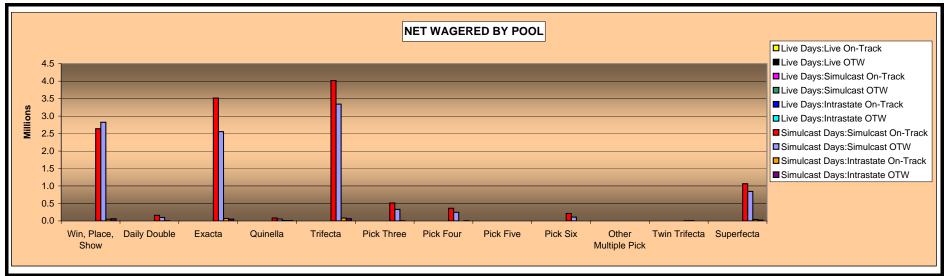




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS NET WAGERED BY POOL JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

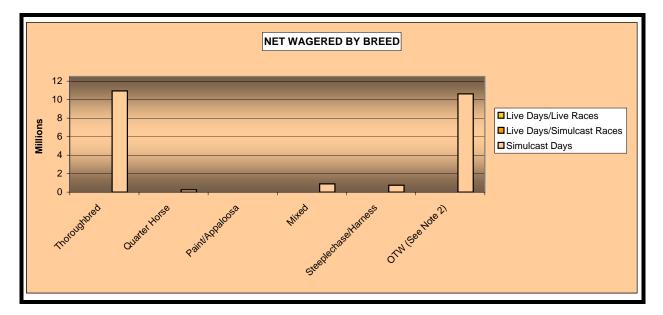
			Live D	Days				Simulcast	Days				
	Live Ra	aces	Simulcast	Races	Intrast	ate	Simulcas	st Races	Intras	state	То	tal	Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
Win, Place, Show	\$0	\$0	\$0	\$0	\$0	\$0	\$2,641,524	\$2,823,289	\$46,577	\$62,701	\$2,688,101	\$2,885,990	\$5,574,091
Daily Double	0	0	0	0	0	0	159,685	99,485	2,111	1,013	161,796	100,498	262,294
Exacta	0	0	0	0	0	0	3,517,696	2,555,244	68,284	50,114	3,585,980	2,605,358	6,191,338
Quinella	0	0	0	0	0	0	81,444	52,785	10,210	7,569	91,654	60,354	152,008
Trifecta	0	0	0	0	0	0	4,018,661	3,343,133	83,171	64,914	4,101,832	3,408,047	7,509,879
Pick Three	0	0	0	0	0	0	513,315	329,829	1,390	774	514,705	330,603	845,308
Pick Four	0	0	0	0	0	0	362,834	247,743	21	1,734	362,855	249,477	612,332
Pick Five	0	0	0	0	0	0	0	0	0	0	0	0	0
Pick Six	0	0	0	0	0	0	212,624	108,134	0	0	212,624	108,134	320,758
Other Multiple Pick	0	0	0	0	0	0	0	0	0	0	0	0	0
Twin Trifecta	0	0	0	0	0	0	1,814	4,464	0	0	1,814	4,464	6,278
Superfecta	0	0	0	0	0	0	1,063,844	844,716	40,935	23,897	1,104,779	868,613	1,973,392
	<b>^</b>	<b>\$</b> 0	<b>A</b> 0	<b>\$</b> 0	<b>\$</b> \$	<b>\$</b> 0		<b>*</b> 4 0 4 0 0 0 0 0 0	<b>*</b> 050.000	<b>A</b> 040 <b>T</b> 40	<b>*</b> • • • • • • • • •	<b></b>	<b>*</b> ~~ <b>/ / / / / / /</b>
NET WAGERED	\$0	\$0	\$0	\$0	\$0	\$0	\$12,573,441	\$10,408,822	\$252,699	\$212,716	\$12,826,140	\$10,621,538	\$23,447,678





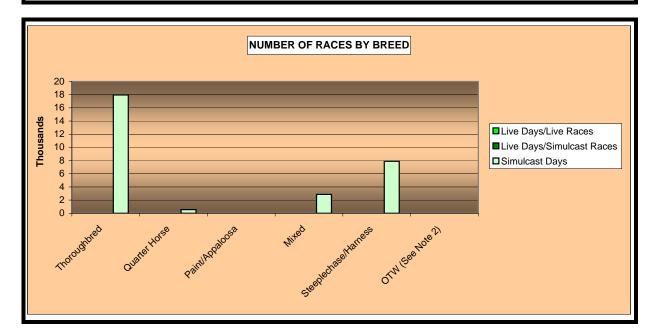
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS NET WAGERED BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	Live Days Live Simulcast Races Races		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	\$0	\$0	\$10,941,597	\$0	\$10,941,597	\$10,941,597
Quarter Horse	0	0	246,605	0	246,605	246,605
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	889,908	0	889,908	889,908
Steeplechase/Harness	0	0	748,028	0	748,028	748,028
OTW (See Note 2)	0	0	10,621,538	0	10,621,538	10,621,538
NET WAGERED	\$0	\$0	\$23,447,677	\$0	\$23,447,677	\$23,447,677



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS NUMBER OF RACES BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	Live Races	e Days Simulcast Races	Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	0	0	17,965	0	17,965	17,965
Quarter Horse	0	0	554	0	554	554
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	2,861	0	2,861	2,861
Steeplechase/Harness	0	0	7,894	0	7,894	7,894
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	29,274	0	29,274	29,274

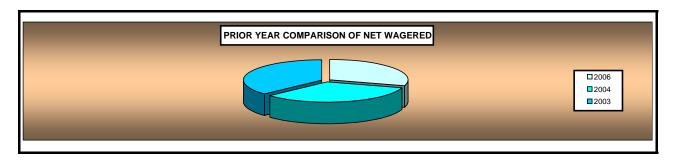


#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS OTHER STATISTICAL INFORMATION JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$0.00	\$23,447,677.30	\$23,447,677.30
Attendance	0.00	489,249.00	489,249.00
Average Daily Attendance	0.00	3,136.21	3,136.21
Number of Race Days	0.00	156.00	156.00
Average Daily Handle	0.00	150,305.62	150,305.62
Average Daily Wagered Per Capita	\$0.00	\$47.93	\$47.93
LIVE RACES Average Wagered Per Race:			
Thoroughbred	0.00	0.00	0.00
Quarter Horse	0.00	0.00	0.00
Paint/Appaloosa	0.00	0.00	0.00
Mixed Steeplechase/Harness	0.00 0.00	0.00 0.00	0.00 0.00
OTW	0.00	0.00	0.00
Average Races Per Day			
Thoroughbred	0.00	0.00	0.00
Quarter Horse	0.00	0.00	0.00
Paint/Appaloosa	0.00	0.00	0.00
Mixed Steeplesbase/Harpess	0.00 0.00	0.00 0.00	0.00 0.00
Steeplechase/Harness OTW	0.00	0.00	0.00
SIMULCAST RACES			
Average Wagered Per Race:	0.00	600.05	600.05
Thoroughbred Quarter Horse	0.00 0.00	609.05 445.14	609.05 445.14
Paint/Appaloosa	0.00	445.14 0.00	445.14 0.00
Mixed	0.00	311.05	311.05
Steeplechase/Harness	0.00	94.76	
OTW	0.00	362.83	362.83
Average Races Per Day			
Thoroughbred	0.00	115.16	115.16
Quarter Horse Paint/Appaloosa	0.00	3.55 0.00	3.55 0.00
Paint/Appaioosa Mixed	0.00 0.00	0.00 18.34	18.34
Steeplechase/Harness	0.00	50.60	50.60
OTW	0.00	187.65	187.65
Federal Income Tax Withheld	\$0.00	\$107,648.00	\$107,648.00
State Income Tax Withheld	\$0.00	\$233.00	\$233.00

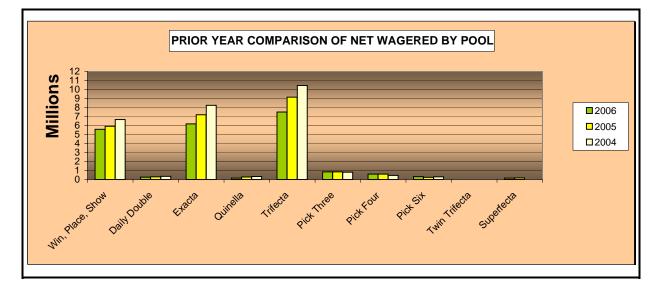
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

				2006 to 2005		2005 to 2004	
	2006	2005	2004	Increase	%	increase	%
				(Decrease)	Change	(Decrease)	Change
NET WAGERED	\$23,447,677	\$26,297,618	\$29,124,871	(\$2,849,940)	-11%	(\$2,827,253.40)	-10%
COMMISSIONS:							
Licensee	1,813,387.78	2,056,520.65	2,238,263.17	(243,132.87)	-12%	(181,742.52)	-8%
Purses	1,774,959.49	1,982,514.42	2,182,112.25	(207,554.93)	-12%	(199,597.83)	-0 <i>%</i> -9%
Host Track	774,236.58	890,262.98	984,820.48	(116,026.40)	-10%	(199,597.83)	-9% -10%
State Tax	468,953.49	521,847.95	577.916.22	(52,894.46)	-10%	(56,068.27)	-10%
County Tax (See Note 4)	47,796.92	52,768.66	61,063.56	(4,971.73)	-9%	(8,294.90)	-14%
City Tax (See Note 4)	47,796.92	52.768.66	61.063.56	(4,971.73)	-9%	(8,294.90)	-14%
State Auditor	23,194.98	25,949.13	28,781.30	(2,754.16)	-11%	(2,832.17)	-10%
Breeding Development Fund	20,10100	20,010110	20,101100	(2,10,110)		(2,002)	,.
Special Account	818.01	571.37	477.22	246.64	43%	94.15	20%
OTHERS:							
Breakage	94,941.36	105,368.70	122,147.57	(10,427.34)	-10%	(16,778.87)	-14%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL COMMISSIONS AND							
OTHERS	5,046,085.53	5,688,572.52	6,256,645.33	(642,486.99)	-11.29%	(568,072.81)	-9%
TOTAL COMMISSIONS							
RECEIVED FROM GUEST FACILITIES	0.00	0.00	0.00	0.00	0.00%	0.00	0%
			<b>*</b>				100/
NET PAID TO THE PUBLIC	\$18,401,591.8	\$20,609,045.08	\$22,868,225.67	(\$2,207,453.31)	-10.71%	(\$2,259,180.59)	-10%



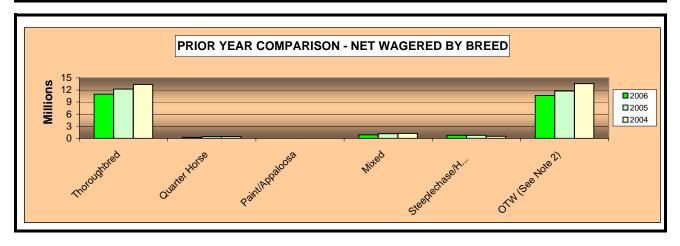
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - NET WAGERED BY POOL JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Win, Place, Show	\$5,574,091	\$5,920,494	\$6,659,151	(\$346,403)	-6%	(\$738,657)	-11%
Daily Double	262,294	305,491	354,379	(43,197)	-14%	(48,888)	-14%
Exacta	6,191,338	7,201,000	8,240,019	(1,009,662)	-14%	(1,039,019)	-13%
Quinella	152,008	282,399	332,980	(130,391)	-46%	(50,581)	-15%
Trifecta	7,509,879	9,156,985	10,454,984	(1,647,106)	-18%	(1,298,000)	-12%
Pick Three	845,308	848,084	825,244	(2,776)	0%	22,840	3%
Pick Four	612,332	595,612	464,430	16,721	3%	131,182	28%
Pick Five	0	0	0	0	0%	0	0%
Pick Six	320,758	249,148	305,661	71,610	29%	(56,513)	-18%
Other Multiple Pick	0	0	0	0	0%	0	0%
Twin Trifecta	6,278	8,819	4,588	(2,541)	-29%	4,231	92%
Superfecta	1,973,392	1,729,586	\$1,483,435	243,806	14%	246,151	17%
NET WAGERED	\$23,447,678	\$26,297,617	\$29,124,871	(\$2,849,940)	-11%	(\$2,827,254)	-10%



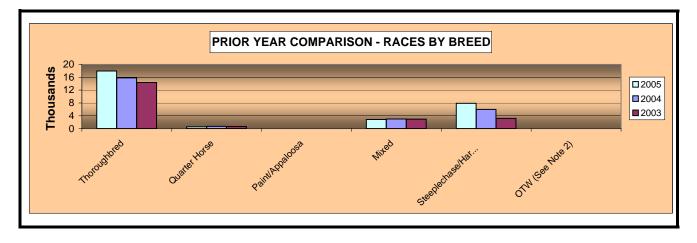
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - NET WAGERED BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Thoroughbred	\$10,941,597	\$12,236,395	\$13,376,545	(\$1,294,798)	-11%	(\$1,140,150)	-9%
Quarter Horse	246,605	434,313	\$417,949	(187,708)	-43%	16,364	4%
Paint/Appaloosa	0	0	0	0	0%	0	0%
Mixed	889,908	1,137,475	\$1,247,138	(247,567)	-22%	(109,663)	-9%
Steeplechase/Harness	748,028	763,066	\$513,560	(15,037)	-2%	249,506	49%
OTW (See Note 2)	10,621,538	11,726,368	\$13,569,679	(1,104,830)	-9%	(1,843,311)	-14%
NET WAGERED	\$23,447,677	\$26,297,618	\$29,124,871	(\$2,849,940)	-11%	(\$2,827,254)	-10%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Thoroughbred	17,965	15,820	14,351	2,145	14%	1469.00	10%
Quarter Horse	554	709	625	(155)	-22%	84.00	13%
Paint/Appaloosa	0	0	0	0	0%	0.00	0%
Mixed	2,861	3,009	2,954	(148)	-5%	55.00	2%
Steeplechase/Harness	7,894	5,968	3,171	1,926	32%	2797.00	88%
OTW (See Note 2)	0	0	0	0	0%	0.00	0%
NET WAGERED	29,274	25,506	21,101	3,768	15%	4405.00	21%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK- SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - STATISTICAL INFORMATION JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase	%	2005 to 2004 increase	%
				(Decrease)	Change	(Decrease)	Change
Net Wagered	\$23,447,677.30	\$26,297,618	\$29,124,871	(2,849,940.30)	-10.84%	(\$2,827,253)	-9.71%
Attendance	489,249	128,678	45,456	360,571	280.21%	83,222	183.08%
Average Daily Attendance	3,136	622	272.19	2,515	404.51%	349	128.38%
Number of Race Days	156	207	167.00	(51)	-24.64%	40	23.95%
Average Daily Handle	\$150,305.62	\$127,041.63	\$174,400.43	23,263.99	18.31%	(\$47,358.79)	-27.16%
Average Daily Wagered Per Capita	\$47.93	\$204.37	\$640.73	(156.44)	-76.55%	(\$436.36)	-68.10%
LIVE RACES Average Wagered Per Race:							
Thoroughbred	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Quarter Horse	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Steeplechase/Harness OTW	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00% 0.00%	0.00 0.00	0.00% 0.00%
0100	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 %
Average Races Per Day							
Thoroughbred	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Quarter Horse	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Steeplechase/Harness	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
OTW	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
SIMULCAST RACES							
Average Wagered Per Race: Thoroughbred	609.05	773.48	932.09	(164.43)	-21.26%	(158.61)	-17.02%
Quarter Horse	445.14	612.57	668.72	(167.44)	-27.33%	(56.15)	-8.40%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	311.05	378.02	422.19	(66.98)	-17.72%	(44.17)	-10.46%
Steeplechase/Harness	94.76	127.86	161.96	(33.10)	-25.89%	(34.10)	-21.05%
OTW	362.83	459.75	643.08	(96.92)	-21.08%	(183.33)	-28.51%
Average Races Per Day							
Thoroughbred	115.16	76.43	85.93	38.74	50.68%	(9.50)	-11.06%
Quarter Horse	3.55	3.43	3.74	0.13	3.68%	(0.31)	-8.42%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	18.34	14.54	17.68	3.80	26.17%	(3.14)	-17.78%
Steeplechase/Harness	50.60	28.83	18.98	21.77	75.51%	9.85	51.90%
OTW	187.65	123.22	126.35	64.44	52.29%	(3.13)	-2.48%
Federal Income Tax Withheld	\$107,648.00	\$64,406.00	\$134,738	\$43,242.00	67.14%	(\$70,332.00)	-52.20%
State Income Tax Withheld	\$233.00	\$10,295.00	\$21,544	(\$10,062.00)	-97.74%	(\$11,249.00)	-52.21%

## ENDNOTES

### NOTE 1

Handle for guest facilities are not considered a part of the total net wagered. Intrastate guest commissions are also reported as a Host payment from another in-state racing facility.

### *Note* **2**

Wagers and number of races placed at OTW sites are not available by breed at this time.

### NOTE 3

2006 unclaimed tickets will be reported in the year-end report for all tracks.

### NOTE 4

City and County tax amounts represent both live and simulcast races.

### NOTE 5

Race day number totals, net wagered and attendance is a compilation of on-track and OTW amounts. Therefore, care must be taken when interpreting and analyzing averages.

**APPALOOSA HORSE RACING** The form of horse racing in which each participating horse is an Appaloosa registered with the Appaloosa Horse Club or any successor organization and mounted by a Jockey.

**ARABIAN HORSE RACING** The form of horse racing in which each participating horse is an Arabian registered with the Arabian Horse Club Registry of America and approved by the Arabian Horse Racing Association of America or any successor organization, mounted by a Jockey, and engaged in races on the flat over a distance of not less then one-quarter (1/4) mile or more than four (4) miles.

**ATTENDANCE** Attendance at licensed Oklahoma wagering sites as reported by individual associations or fairs.

**BREEDING DEVELOPMENT FUND SPECIAL ACCOUNT (B.D.F.S.A.)** All monies received by the Commission for deposit in the fund as revenue received from commissions on exotic wagering as determined by Oklahoma Statutes.

**BREAKAGE** The odd cents by which the amount payable on each dollar wagered exceeds a multiple of ten cents.

**COMMISSIONS** Takeout or monies withheld from pari-mutuel wagering as prescribed by Oklahoma Statutes.

**EXOTIC POOLS** Means the total wagers under the pari-mutuel system on the finishing position of two or more horses on one race or on the finishing position on one or more horses for two or more races.

**GUEST FACILITY** An association authorized by the Commission to offer, sell, cash, redeem, or exchange pari-mutuel tickets on races being run at a host association.

*HOST TRACK* An association conducting a licensed pari-mutuel meeting from which authorized contests or entire performances are simulcast.

*INTERSTATE* Refers to between states, i.e. Wagering conducted by a betting system outside the State of Oklahoma on the results of one or more races running at an Oklahoma host association.

*INTRASTATE* Refers to within the State, i.e. the exchange of live racing programs between any Oklahoma racing associations for the purpose of wagering.

*LICENSEE* A pari-mutuel organization granted a license by the Oklahoma Horse Racing Commission to conduct pari-mutuel racing.

**LOCAL TAX (CITY/COUNTY)** Additional takeout designated for distribution to local municipalities. Local municipalities receive a distribution of total monies wagered at an off-track wagering facility as designated by law.

**NET PAID TO PUBLIC** Winnings from pari-mutuel wagers returned to the public.

**NET WAGERED** The Net Wagered column includes all common pool wagering accepted by Oklahoma organizational licenses on live and simulcast races.

**OFF-TRACK WAGERING (OTW)** Any organization licensee shall file with the Oklahoma Horse Racing Commission its plan to conduct pari-mutuel wagering at a facility or facilities located outside the organization licensee's racing enclosure.

**OKLAHOMA BRED PROGRAM** An accredited Oklahoma-Bred horse shall mean an Arabian, Appaloosa, Quarter, Paint, Pinto, Thoroughbred, and any other breed not otherwise specified in the Act, and which meets certain requirements.

**ON-TRACK** Refers to activity at the host track facility.

**PAINT HORSE RACING** The form of horse racing in which each participating horse is a Paint horse registered with the American Paint Horse Association or any successor organization and mounted by a Jockey.

**PARI-MUTUEL** A form of wagering on the outcome of horse races whereby wagers are placed into wagering pools; win, place, show, or other pools designating the finishing position of two or more horses in a race or races. When the outcome of the race or races has been declared official, wagers comprising each pool are distributed as winnings less the amounts retained as takeout: licensee, purses, host, etc.

**PARI-MUTUEL SYSTEM OF WAGERING** A form of wagering on the outcome of horse races in which those who wager purchase tickets of various denominations on a horse or horses.

**PARI-MUTUEL TAX** Tax portion of monies wagered retained by the State of Oklahoma from parimutuel wagering.

**PER CAPITA** Per capita, total wagers divided by total attendance.

**PINTO HORSE RACING** The form of horse racing in which each participating horse is a Pinto horse registered with the Pinto Horse Association of American, Inc., or any successor organization and mounted by a Jockey.

**PURSES** Portion of the takeout retained by horsemen from pari-mutuel wagering as determined by Oklahoma Statutes.

**QUARTER HORSE RACING** The form of horse racing in which each participating horse is a Quarter Horse registered with the American Quarter Horse Association or any successor organization, mounted by a Jockey, and engaged in a race on the flat.

**RACE DAY** A day during which horse races are conducted.

**RACE MEETING** The entire period of time not to exceed twenty (20) calendar days separating any race days for which an organization license has been granted to a person by the Commission to hold horse racing where a pari-mutuel system of wagering is conducted.

**SIMULCAST** Means audio-visual transmission of a race meeting to off-track betting systems for the purpose of accepting wagers on the results of horse racing events. May include the transmission of pari-mutuel wagering odds, amounts wagered and the payoffs of such events, and other horse racing programming relating to the racehorses or participants.

*SIMULCAST DAYS* Days when the organization licensee is not conducting live racing, the licensee may accept wagers on the results of not more than six out-of-state full racing programs.

**STATE AUDITOR FEE** The State Auditor and Inspector receives one-tenth of one percent (1/10th of 1%) of total monies wagered at the racing enclosure on out-of-state simulcast races as well as OTW facilities on all races.

**THOROUGHBRED HORSE RACING** The form of horse racing in which each participating horse is a Thoroughbred horse registered with The Jockey Club or any successor organization, mounted by a Jockey, and engaged in races on the flat.

**UNCLAIMED TICKETS** Tickets must be cashed within sixty (60) days after their purchase. Any unclaimed proceeds will be deposited into the Oklahoma Breeding Development Fund Special Account on a calendar quarterly basis.

*WIN, PLACE, SHOW (WPS)* The total wagers under the pari-mutuel system on any horse in a particular race to finish first, second, or third.



### OFFICE OF THE STATE AUDITOR & INSPECTOR 2300 North Lincoln Boulevard, Room 100 Oklahoma City, Oklahoma 73105-4896 405-521-3495

WWW.SAI.STATE.OK.US