

Blue Ribbon Downs
Mixed Breed Race Meeting



March 2, 2007 through March 17, 2007
and
August 3, 2007 through December 9, 2007



Office of the Oklahoma State Auditor and Inspector
Jeff A. McMahan, CFE

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
BLUE RIBBON DOWNS – MIXED BREED RACE MEETINGS
MARCH 2, 2007 THROUGH MARCH 17, 2007
AND
AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

January 3, 2008

TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION

Transmitted herewith is the Statistical Report of Operations for Blue Ribbon Downs – Mixed Breed Race Meetings for March 2, 2007 through March 17, 2007 and August 3, 2007 through December 9, 2007, 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 and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
BLUE RIBBON DOWNS – MIXED BREED RACE MEETINGS
MARCH 2, 2007 THROUGH MARCH 17, 2007 AND
AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

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 Blue Ribbon Downs, for March 2, 2007 through March 17, 2007 and August 3, 2007 through December 9, 2007.

A prior year comparison was not performed in this report, as has been our standard in reporting in the past. Blue Ribbon Downs is hosting two different race meetings this year as opposed to one in prior years, so comparisons would not reveal consistent results.

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.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. MCMAHAN
State Auditor and Inspector

January 3, 2008

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.

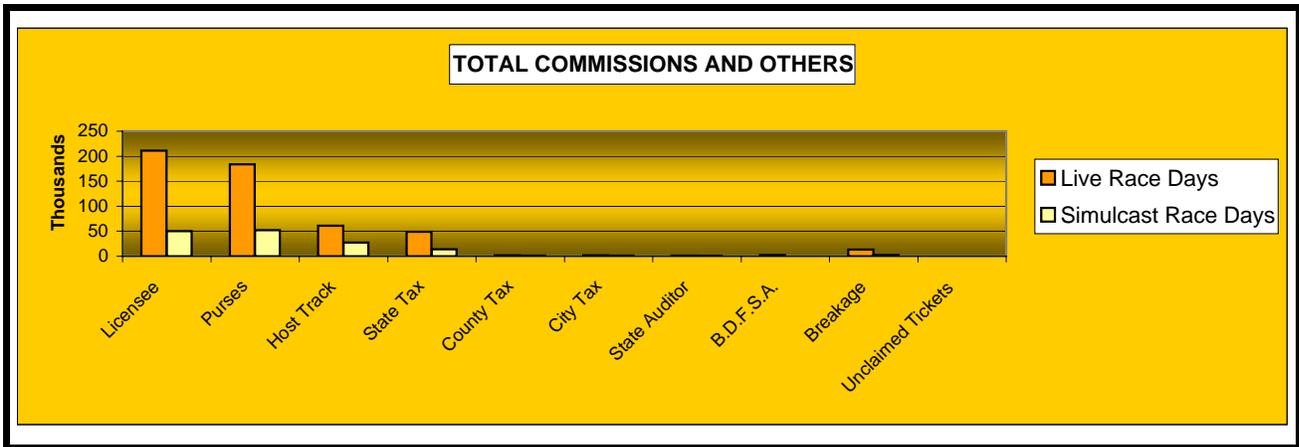
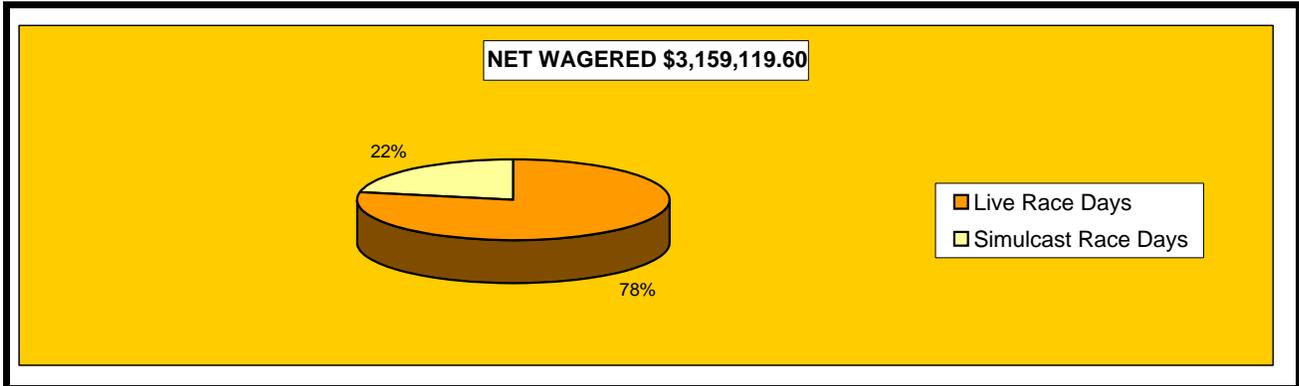
Data contained in this report was compiled from the American Tote Company located at Blue Ribbon Downs.

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.

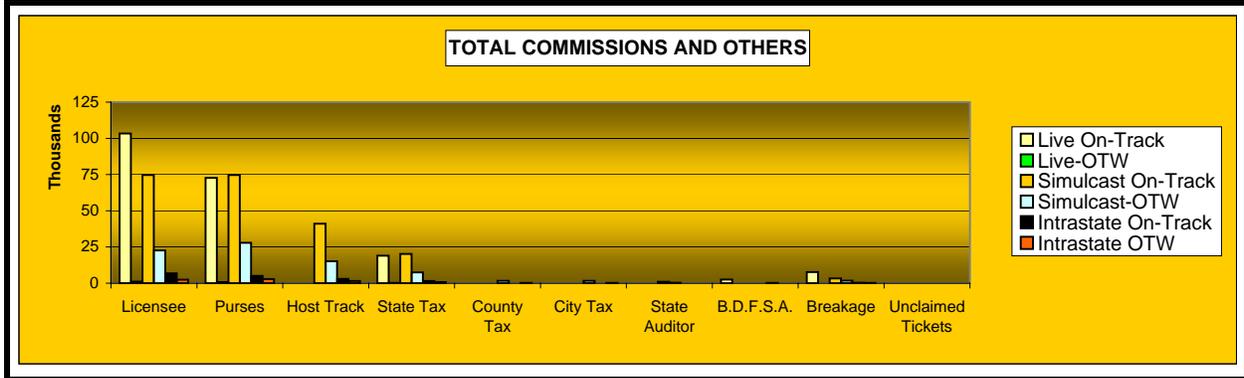
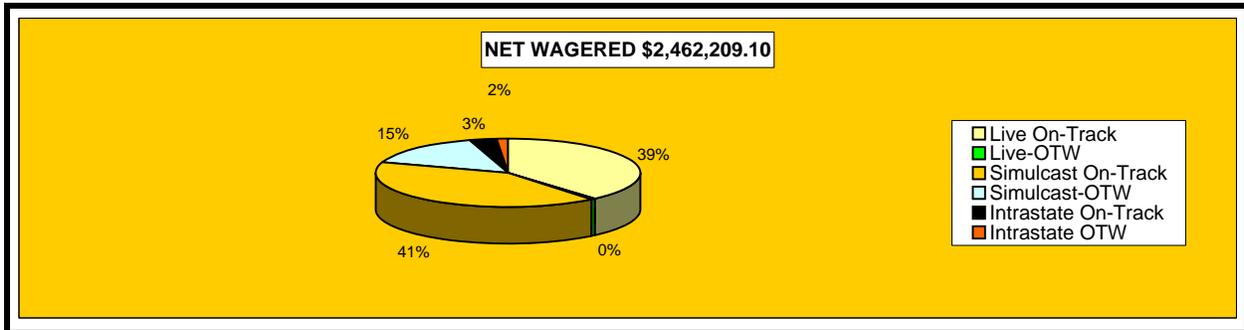
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 DISTRIBUTION SUMMARY OF NET WAGERED
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$2,462,209.10	\$696,910.50	\$3,159,119.60	\$1,146,268.90	\$4,305,388.50
COMMISSIONS:					
Licensee	211,043.12	50,192.08	261,235.20	41,264.01	302,499.21
Purses	183,985.34	52,008.50	235,993.84	30,410.11	266,403.95
Host Track	60,788.74	27,363.11	88,151.85	0.00	88,151.85
State Tax	49,244.09	13,938.22	63,182.31	5,992.43	69,174.74
County Tax (See Note 4)	1,902.78	959.69	2,862.46	0.00	2,862.46
City Tax (See Note 4)	1,902.78	959.69	2,862.46	0.00	2,862.46
State Auditor	1,356.72	543.60	1,900.32	0.00	1,900.32
Breeding Development Fund Special Account (B.D.F.S.A.)	2,726.74	114.21	2,840.95	1,312.53	4,153.48
OTHERS:					
Breakage	13,311.97	2,854.31	16,166.28	0.00	16,166.28
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$526,262.27	\$148,933.40	\$675,195.67	\$78,979.08	\$754,174.75
NET PAID TO THE PUBLIC	\$1,935,946.83	\$547,977.10	\$2,483,923.93		



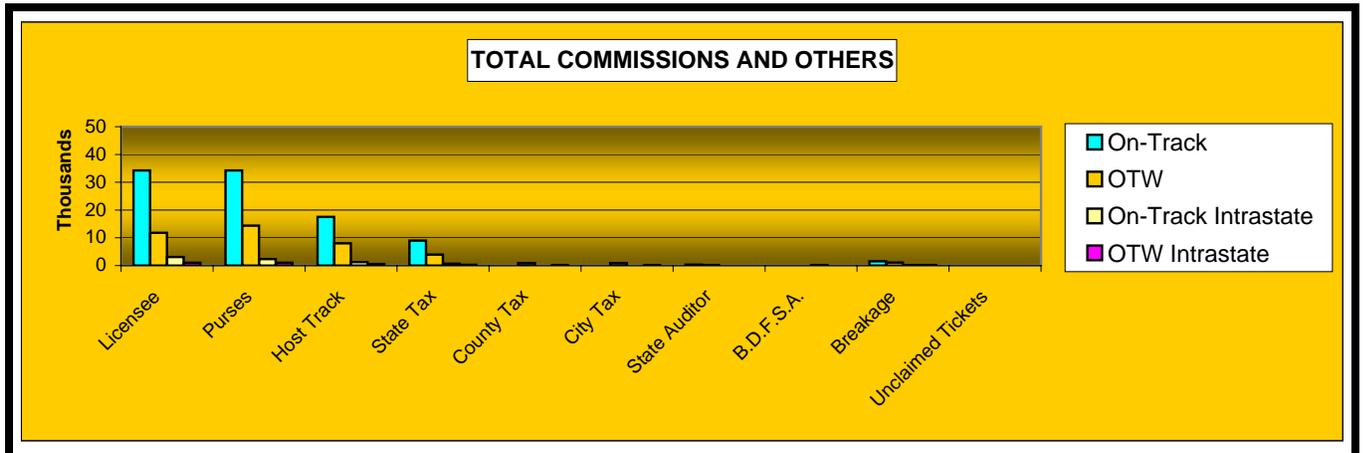
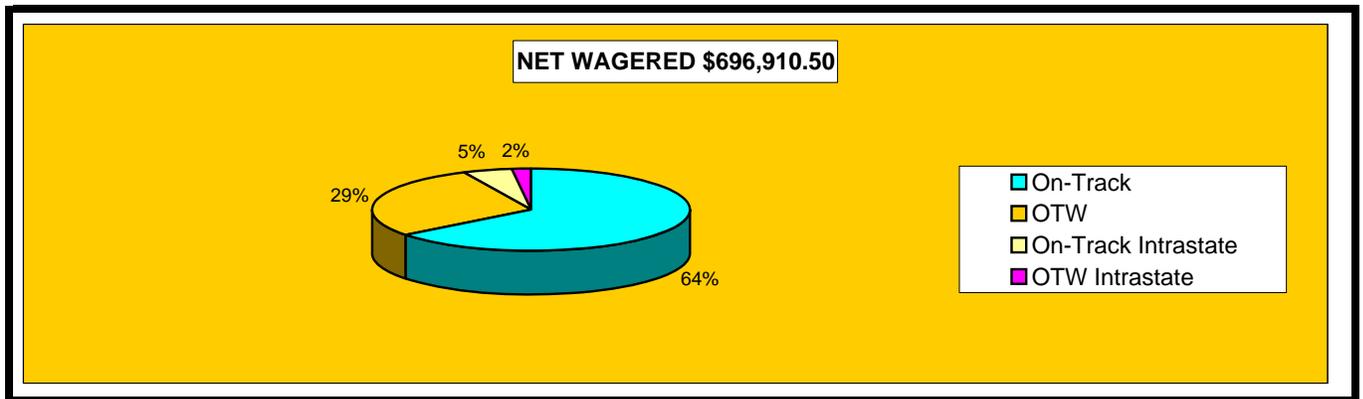
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	Live Days						Grand Total
	Live		Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$952,291.80	\$9,767.30	\$1,010,070.60	\$375,497.50	\$77,007.60	\$37,574.30	\$2,462,209.10
COMMISSIONS:							
Licensee	103,322.15	1,091.75	74,709.17	22,589.85	6,859.67	2,470.53	211,043.12
Purses	72,713.66	731.29	74,709.17	27,921.08	5,105.21	2,804.93	183,985.34
Host Track	0.00	0.00	41,115.93	15,161.92	3,013.11	1,497.78	60,788.74
State Tax	19,045.82	195.34	20,201.40	7,509.93	1,540.12	751.48	49,244.09
County Tax	0.00	43.95	0.00	1,689.74	0.00	169.08	1,902.78
City Tax	0.00	43.95	0.00	1,689.74	0.00	169.08	1,902.78
State Auditor	0.00	9.77	933.88	375.50	0.00	37.57	1,356.72
Breeding Development Fund Special Account (B.D.F.S.A.)	2,494.50	0.00	0.00	0.00	232.24	0.00	2,726.74
OTHERS:							
Breakage	7,644.83	46.84	3,328.90	1,811.07	293.63	186.70	13,311.97
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	205,220.96	2,162.89	214,998.45	78,748.83	17,043.98	8,087.16	526,262.27
NET PAID TO THE PUBLIC	\$747,070.84	\$7,604.41	\$795,072.15	\$296,748.68	\$59,963.62	\$29,487.14	\$1,935,946.83



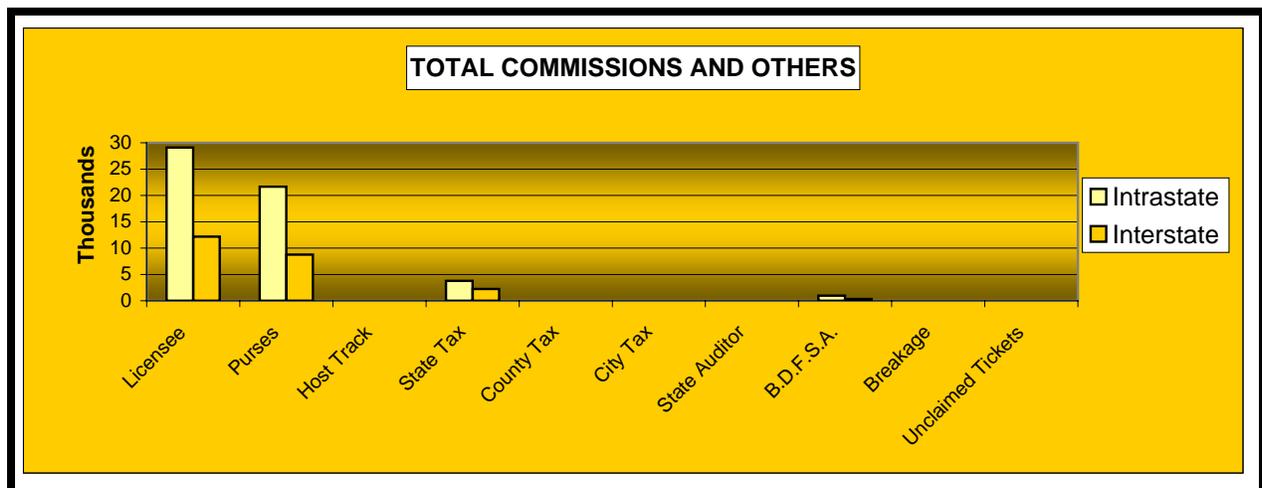
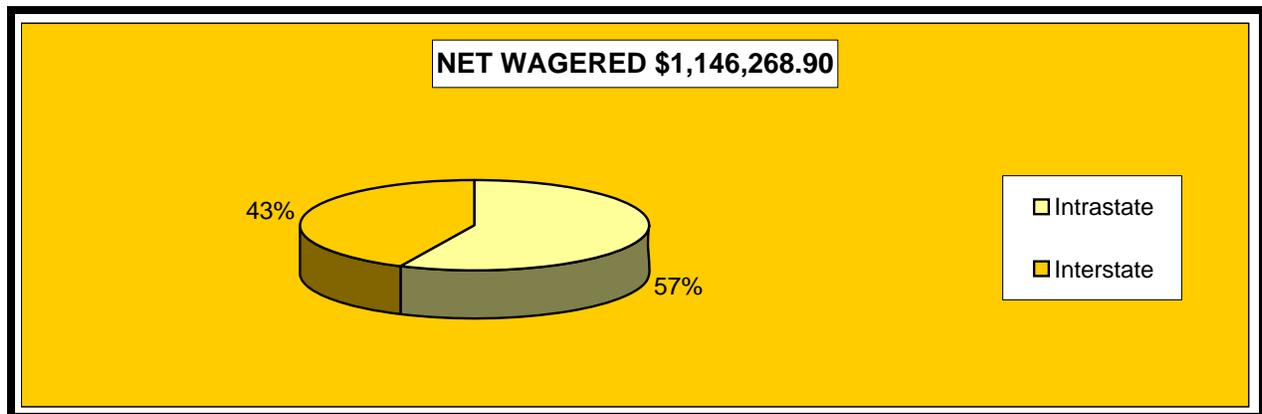
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	Simulcast Days				Grand Total
	Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$449,656.90	\$198,805.30	\$33,990.20	\$14,458.10	\$696,910.50
COMMISSIONS:					
Licensee	34,245.46	11,815.87	3,108.76	1,021.99	50,192.08
Purses	34,246.51	14,359.09	2,350.75	1,052.15	52,008.50
Host Track	17,497.73	8,024.44	1,274.83	566.11	27,363.11
State Tax	8,993.13	3,976.11	679.82	289.16	13,938.22
County Tax	0.00	894.62	0.00	65.06	959.69
City Tax	0.00	894.62	0.00	65.06	959.69
State Auditor	330.34	198.81	0.00	14.46	543.60
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	114.21	0.00	114.21
OTHERS:					
Breakage	1,557.56	1,101.95	99.48	95.32	2,854.31
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$96,870.73	\$41,265.51	\$7,627.85	\$3,169.31	\$148,933.40
NET PAID TO THE PUBLIC	\$352,786.17	\$157,539.79	\$26,362.35	\$11,288.79	\$547,977.10



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 DISTRIBUTION SUMMARY OF NET WAGERED-GUEST FACILITIES
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	Guest Facilities (See Note 1)		Grand Total
	Intrastate	Interstate	
NET WAGERED	\$652,986.30	\$493,282.60	\$1,146,268.90
COMMISSIONS:			
Licensee	29,094.18	12,169.83	41,264.01
Purses	21,654.24	8,755.87	30,410.11
Host Track	0.00	0.00	0.00
State Tax	3,770.63	2,221.80	5,992.43
County Tax	0.00	0.00	0.00
City Tax	0.00	0.00	0.00
State Auditor	0.00	0.00	0.00
Breeding Development Fund Special Account (B.D.F.S.A.)	969.19	343.34	1,312.53
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$55,488.24	\$23,490.84	\$78,979.08

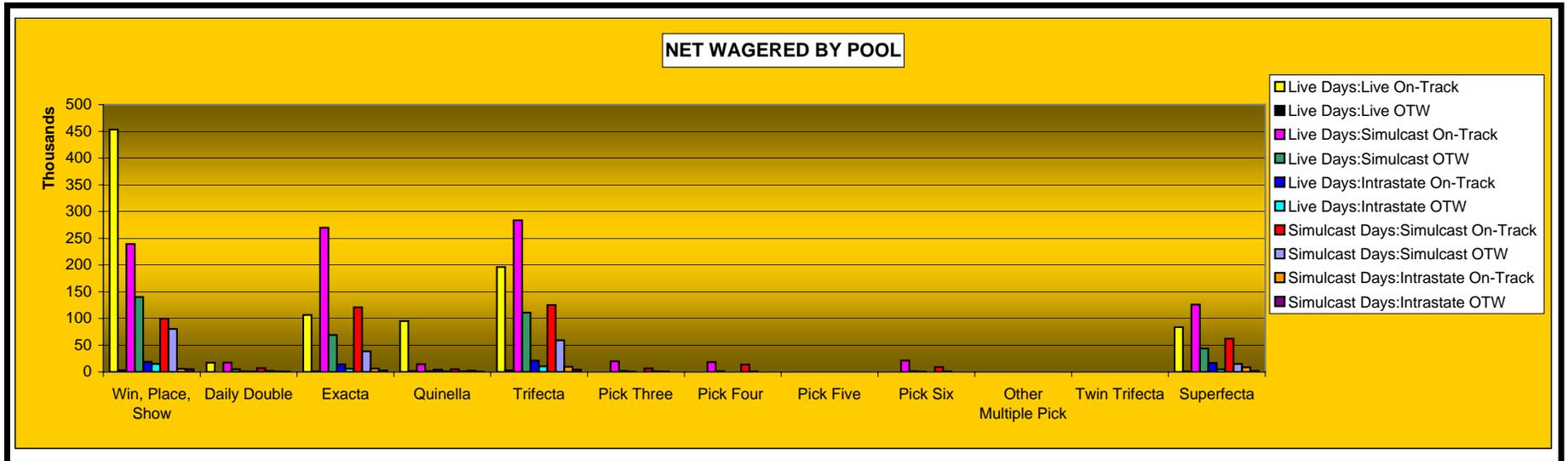


**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 NET WAGERED BY POOL**

MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

	Live Days						Simulcast Days				Total		Grand Total
	Live Races		Simulcast Races		Intrastate		Simulcast Races		Intrastate		On-Track	OTW	
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW			
Win, Place, Show	\$453,393	\$3,181	\$239,363	\$140,036	\$19,088	\$14,904	\$99,648	\$80,540	\$5,890	\$5,117	\$817,382	\$243,778	\$1,061,160
Daily Double	17,233	56	17,430	5,059	953	419	7,101	1,934	577	221	43,294	7,689	50,983
Exacta	106,551	762	269,810	69,105	14,262	6,122	120,698	38,591	6,440	2,415	517,761	116,995	634,756
Quinella	95,206	1,764	14,527	1,608	4,351	862	5,056	1,061	2,239	326	121,379	5,621	127,000
Trifecta	196,266	3,014	283,712	110,980	21,105	10,320	125,242	59,137	9,735	4,366	636,060	187,817	823,877
Pick Three	0	0	19,818	1,906	304	8	6,713	686	281	38	27,116	2,638	29,754
Pick Four	0	0	18,205	1,445	98	0	13,786	507	40	2	32,129	1,954	34,082
Pick Five	0	0	0	0	0	0	0	0	0	0	0	0	0
Pick Six	0	0	21,440	1,430	158	2	9,258	1,358	92	0	30,948	2,790	33,738
Other Multiple Pick	0	0	0	0	0	0	0	0	0	0	0	0	0
Twin Trifecta	0	0	2	6	0	0	40	12	0	0	42	18	60
Superfecta	83,643	990	125,764	43,923	16,689	4,937	62,115	14,979	8,696	1,973	296,906	66,803	363,709
NET WAGERED	\$952,292	\$9,767	\$1,010,071	\$375,498	\$77,008	\$37,574	\$449,657	\$198,805	\$33,990	\$14,458	\$2,523,017	\$636,103	\$3,159,120

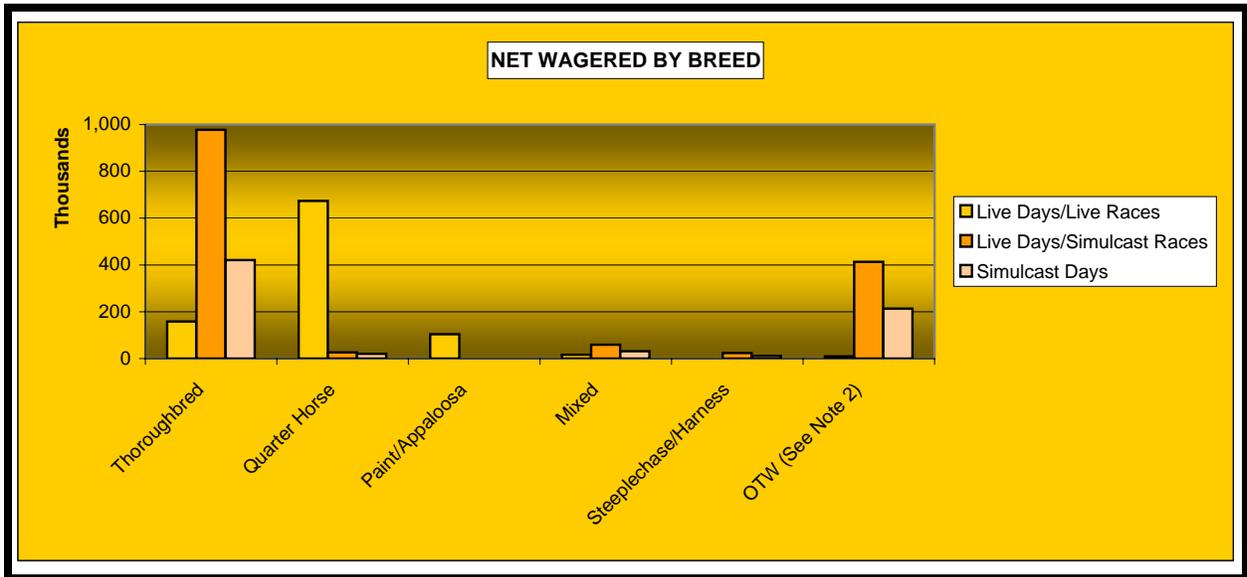
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**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 NET WAGERED BY BREED**

MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

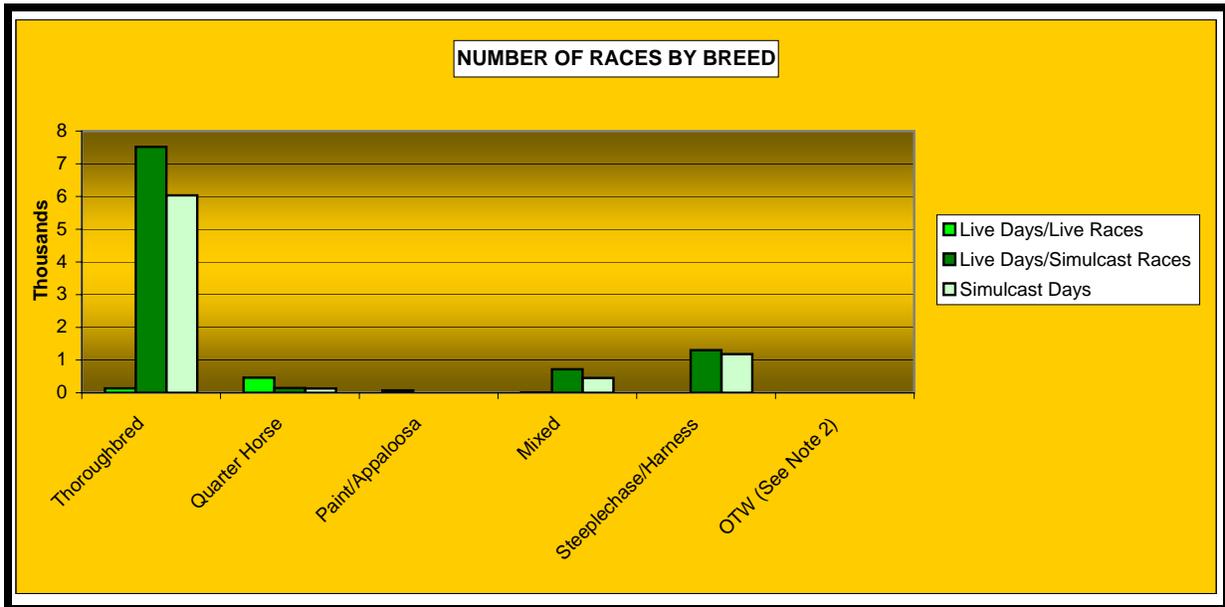
	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	\$158,111	\$977,583	\$420,608	\$158,111	\$1,398,191	\$1,556,302
Quarter Horse	673,563	26,616	20,074	673,563	46,690	720,253
Paint/Appaloosa	104,087	0	0	104,087	0	104,087
Mixed	16,531	59,215	31,241	16,531	90,457	106,988
Steeplechase/Harness	0	23,663	11,724	0	35,387	35,387
OTW (See Note 2)	9,767	413,072	213,263	9,767	626,335	636,103
NET WAGERED	\$962,059	\$1,500,150	\$696,911	\$962,059	\$2,197,061	\$3,159,120



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 NUMBER OF RACES BY BREED**

MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	135	7,520	6,037	135	13,557	13,692
Quarter Horse	463	145	129	463	274	737
Paint/Appaloosa	75	0	0	75	0	75
Mixed	11	718	454	11	1,172	1,183
Steeplechase/Harness	0	1,301	1,180	0	2,481	2,481
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	684	9,684	7,800	684	17,484	18,168



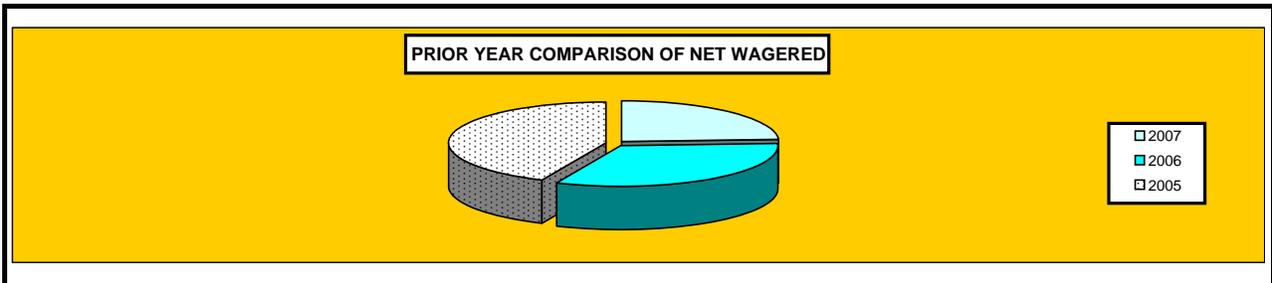
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 OTHER STATISTICAL INFORMATION**

MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$2,462,209.10	\$696,910.50	\$3,159,119.60
Attendance	10,368.00	7,800.00	18,168.00
Average Daily Attendance	144.00	95.12	117.97
Number of Race Days	72.00	82.00	154.00
Average Daily Handle	34,197.35	8,498.91	20,513.76
Average Daily Wagered Per Capita	237.48	89.35	173.88
LIVE RACES			
Average Wagered Per Race:			
Thoroughbred	1,171.19	0.00	1,171.19
Quarter Horse	1,454.78	0.00	1,454.78
Paint/Appaloosa	1,387.83	0.00	1,387.83
Mixed	0.00	0.00	0.00
Steeplechase/Harness	0.00	0.00	0.00
OTW	14.28	0.00	14.28
Average Races Per Day			
Thoroughbred	1.88	0.00	1.88
Quarter Horse	6.43	0.00	6.43
Paint/Appaloosa	1.04	0.00	1.04
Mixed	0.15	0.00	0.15
Steeplechase/Harness	0.00	0.00	0.00
OTW	9.50	0.00	9.50
SIMULCAST RACES			
Average Wagered Per Race:			
Thoroughbred	130.00	69.67	103.13
Quarter Horse	183.56	155.61	170.40
Paint/Appaloosa	0.00	0.00	0.00
Mixed	82.47	68.81	77.18
Steeplechase/Harness	18.19	9.94	14.26
OTW	42.66	27.34	35.82
Average Races Per Day			
Thoroughbred	104.44	73.62	88.03
Quarter Horse	2.01	1.57	1.78
Paint/Appaloosa	0.00	0.00	0.00
Mixed	9.97	5.54	7.61
Steeplechase/Harness	18.07	14.39	16.11
OTW	134.50	95.12	113.53
Federal Income Tax Withheld	\$2,425.00	\$15,381.00	\$17,806.00
State Income Tax Withheld	\$388.00	\$2,461.00	\$2,849.00

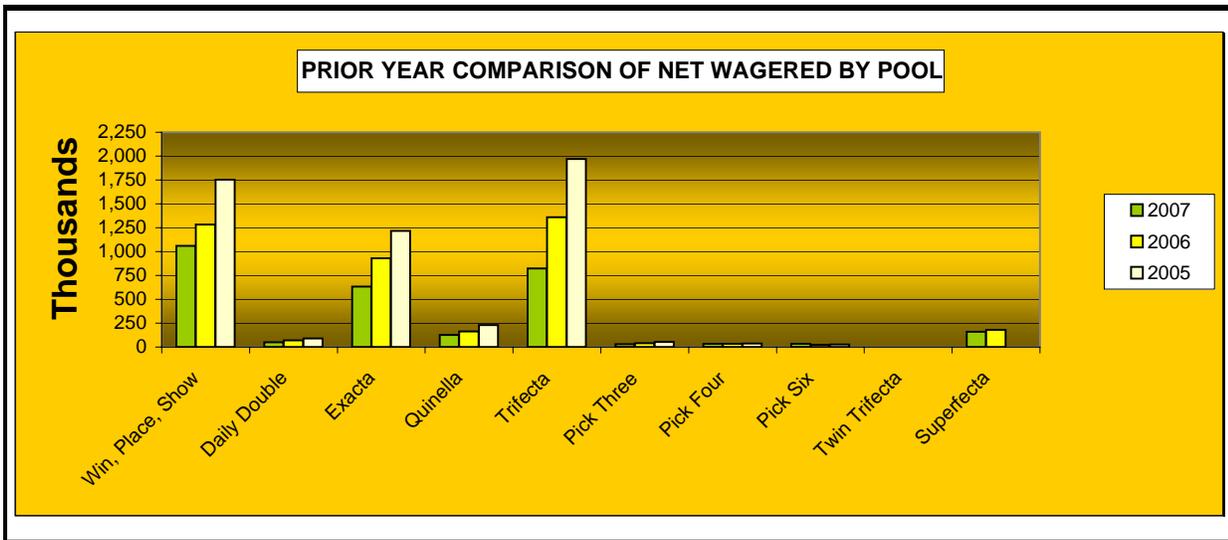
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	2007	2006	2005	2007 to 2006 Increase (Decrease)	% Change	2006 to 2005 increase (Decrease)	% Change
NET WAGERED	\$3,159,119.60	\$4,267,025.90	\$5,691,754.00	(\$1,107,906.30)	-25.96%	(\$1,424,728)	-25.03%
COMMISSIONS:							
Licensee	302,499.21	390,217.61	500,537.68	(87,718.40)	-22.48%	(110,320.07)	-22.04%
Purses	266,403.95	339,022.12	445,208.33	(72,618.17)	-21.42%	(106,186.21)	-23.85%
Host Track	88,151.85	126,006.26	171,166.57	(37,854.41)	-30.04%	(45,160.31)	-26.38%
State Tax	69,174.74	90,683.53	119,664.75	(21,508.79)	-23.72%	(28,981.22)	-24.22%
County Tax (See Note 4)	2,862.46	3,879.38	5,648.16	(1,016.92)	-26.21%	(1,768.78)	-31.32%
City Tax (See Note 4)	2,862.46	3,879.38	5,648.16	(1,016.92)	-26.21%	(1,768.78)	-31.32%
State Auditor	1,900.32	3,011.29	4,317.50	(1,110.97)	-36.89%	(1,306.20)	-30.25%
Breeding Development Fund Special Account	4,153.48	4,836.26	6,625.19	(682.78)	-14.12%	(1,788.93)	-27.00%
OTHERS:							
Breakage	16,166.28	20,965.83	27,646.25	(4,799.55)	-22.89%	(6,680.42)	-24.16%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0%	0.00	0.00%
TOTAL COMMISSIONS AND OTHERS	\$754,174.75	\$982,501.67	\$1,286,462.59	(\$228,326.91)	-23.24%	(\$303,960.92)	-23.63%
TOTAL COMMISSIONS RECEIVED FROM GUEST FACILITIES	\$78,979.08	\$70,304.62	\$73,130.88	\$8,674.46	12.34%	(\$2,826.26)	-3.86%
NET PAID TO THE PUBLIC	\$2,483,923.93	\$3,354,828.85	\$4,478,422.29	(\$870,904.93)	-25.96%	(\$1,123,593.44)	-25.09%



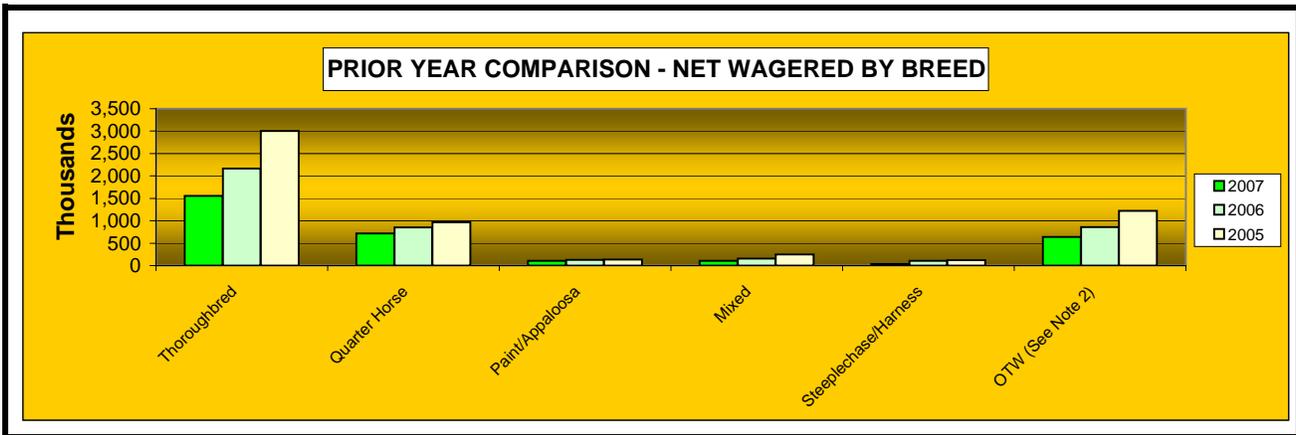
OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 PRIOR YEAR COMPARISON - NET WAGERED BY POOL
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

	2007	2006	2005	2007 to 2006 Increase (Decrease)	% Change	2006 to 2005 increase (Decrease)	% Change
Win, Place, Show	\$1,061,160	\$1,283,705	\$1,754,556	(\$222,545)	-17%	(\$470,851)	-27%
Daily Double	50,983	68,689	91,141	(17,706)	-26%	(22,452)	-25%
Exacta	634,756	930,443	1,216,120	(295,687)	-32%	(285,677)	-23%
Quinella	127,000	162,181	230,445	(35,181)	-22%	(68,264)	-30%
Trifecta	823,877	1,360,085	1,970,095	(536,208)	-39%	(610,010)	-31%
Pick Three	29,754	39,180	54,562	(9,426)	-24%	(15,382)	-28%
Pick Four	34,082	33,837	37,485	245	1%	(3,648)	-10%
Pick Five	0	0	0	0	0%	0	0%
Pick Six	33,738	22,774	25,221	10,964	48%	(2,447)	-10%
Other Multiple Pick	0	0	0	0	0%	0	0%
Twin Trifecta	60	1,000	867	(940)	-94%	133	15%
Superfecta	363,709	365,132	311,262	(1,423)	0%	53,870	17%
NET WAGERED	\$3,159,120	\$4,267,026	\$5,691,754	(\$1,107,906)	-26%	(\$1,424,729)	-25%



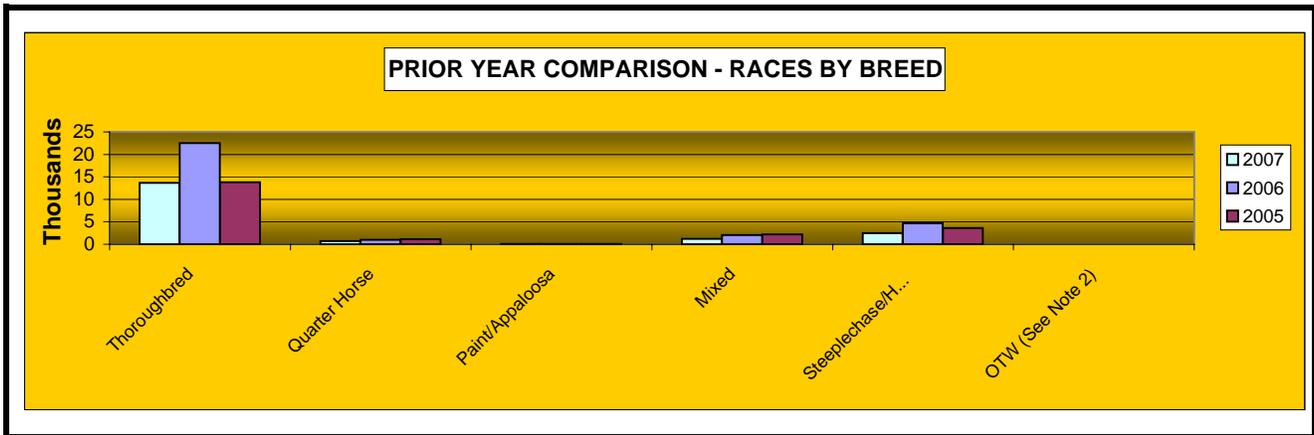
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 PRIOR YEAR COMPARISON - NET WAGERED BY BREED
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	2007	2006	2005	2007 to 2006 Increase (Decrease)	% Change	2006 to 2005 increase (Decrease)	% Change
Thoroughbred	\$1,556,302	\$2,164,308	\$3,001,489	(\$608,005)	-28%	(\$837,181)	-28%
Quarter Horse	720,253	851,342	962,611	(131,090)	-15%	(111,268)	-12%
Paint/Appaloosa	104,087	126,194	137,756	(22,107)	-18%	(11,562)	-8%
Mixed	106,988	159,426	245,900	(52,438)	-33%	(86,474)	-35%
Steeplechase/Harness	35,387	103,672	122,770	(68,284)	-66%	(19,098)	-16%
OTW (See Note 2)	636,103	862,085	1,221,229	(225,982)	-26%	(359,144)	-29%
NET WAGERED	\$3,159,120	\$4,267,026	\$5,691,754	(\$1,107,907)	-26%	(\$1,424,728)	-25%



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
 PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED
 MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007**

	2007	2006	2005	2007 to 2006 Increase (Decrease)	% Change	2006 to 2005 increase (Decrease)	% Change
Thoroughbred	\$13,692	\$22,509	\$13,831	(\$8,817.00)	-39%	\$8,678	63%
Quarter Horse	737	976	1,124	(239)	-24%	(148)	-13%
Paint/Appaloosa	75	79	60	(4)	100%	19	100%
Mixed	1,183	2,032	2,206	(849)	-42%	(174)	-8%
Steeplechase/Harness	2,481	4,665	3,594	(2,184)	-47%	1,071	30%
OTW (See Note 2)	0	0	0	0	0%	0	0%
NET WAGERED	\$18,168	\$30,261	\$20,815	(\$12,093)	-40%	\$9,446	45%



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
BLUE RIBBON DOWNS - MIXED BREED RACE MEETINGS
PRIOR YEAR COMPARISON - STATISTICAL INFORMATION
MARCH 2, 2007 THROUGH MARCH 17, 2007 AND AUGUST 3, 2007 THROUGH DECEMBER 9, 2007

	2007	2006	2005	2007 to 2006 Increase (Decrease)	% Change	2006 to 2005 increase (Decrease)	% Change
Net Wagered	\$3,159,119.60	\$4,267,025.90	\$5,691,754.00	(\$1,107,906.30)	-25.96%	(\$1,424,728.10)	-25.03%
Attendance	18,168.00	22,629.00	26,494.00	(4,461.00)	-19.71%	(3,865.00)	-14.59%
Average Daily Attendance	117.97	98.82	81.52	19.16	19.39%	17.30	21.22%
Number of Race Days	154.00	229.00	325.00	(75.00)	-32.75%	(96.00)	-29.54%
Number of Live Race Days	77.00	77.00	58.00	0.00	0.00%	19.00	32.76%
Average Daily Handle	20,513.76	18,633.30	17,513.09	1,880.46	10.09%	1,120.21	6.40%
Average Daily Wagered Per Capita	\$173.88	\$188.56	\$214.83	(14.68)	-7.79%	(26.27)	-12.23%
LIVE RACES							
Average Wagered Per Race:							
Thoroughbred	1,171.19	1,328.17	2,776.49	(156.98)	-11.82%	(1,448.32)	-52.16%
Quarter Horse	1,454.78	1,574.50	2,587.21	(119.72)	-7.60%	(1,012.71)	-39.14%
Paint/Appaloosa	1,387.83	1,597.39	2,295.93	(209.57)	-13.12%	(698.54)	-30.43%
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	14.28	13.48	47.89	0.80	5.95%	(34.41)	-71.86%
Average Races Per Day							
Thoroughbred	1.88	1.73	2.67	0.15	0.00%	(0.94)	-35.21%
Quarter Horse	6.43	5.34	4.59	1.09	20.42%	0.75	16.34%
Paint/Appaloosa	1.04	1.03	1.03	0.01	0.00%	0.00	0.00%
Mixed	0.15	0.00	0.00	0.15	100.00%	0.00	0.00%
Steeplechase/Harness	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
OTW	9.50	8.09	8.38	1.41	17.43%	(0.29)	-3.46%
SIMULCAST RACES							
Average Wagered Per Race:							
Thoroughbred	103.13	88.83	188.00	14.30	16.10%	(99.17)	-52.75%
Quarter Horse	170.40	361.46	319.82	(191.06)	-52.86%	41.64	13.02%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	77.18	78.46	106.55	(1.27)	-1.62%	(28.09)	-26.37%
Steeplechase/Harness	14.26	22.22	34.16	(7.96)	-35.81%	(11.94)	-34.95%
OTW	35.82	28.80	58.92	7.02	24.39%	(30.12)	-51.12%
Average Races Per Day							
Thoroughbred	88.03	97.71	42.08	(9.68)	-9.90%	55.63	132.20%
Quarter Horse	1.78	2.47	2.64	(0.69)	-27.97%	(0.17)	-6.44%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	7.61	8.87	6.77	(1.26)	-14.20%	2.10	31.02%
Steeplechase/Harness	16.11	20.37	11.05	(4.26)	-20.91%	9.32	84.34%
OTW	113.53	129.42	62.55	(15.89)	-12.28%	66.87	106.91%
Federal Income Tax Withheld	\$17,806.00	\$0.00	\$22,712.00	\$17,806.00	100.00%	(\$22,712.00)	-100.00%
State Income Tax Withheld	\$2,849.00	\$0.00	\$3,632.00	\$2,849.00	100.00%	(\$3,632.00)	-100.00%

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

2007 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.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

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 than 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.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

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.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

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 pari-mutuel 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.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

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.

Protecting Your Tax Dollars



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