### HORSE RACING AUDIT

# REMINGTON PARK -SIMULCAST RACE DAYS

January 1, 2011 through December 31, 2011





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK – SIMULCAST RACE DAYS JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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# **Oklahoma State Auditor & Inspector**

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

April 23, 2012

#### 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, 2011 through December 31, 2011. The report is a result of our monitoring and data accumulation in accordance with the State Auditor and Inspector's Contract with the Oklahoma Horse Racing Commission.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of the utmost importance.

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

Sincerely,

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GARY A. JONES, CPA, CFE OKLAHOMA STATE AUDITOR & INSPECTOR

#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK – SIMULCAST RACE DAYS JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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## 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 Remington Park.

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 State Auditor & Inspector**

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#### 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 Remington Park for the Simulcast Race Days for January 1, 2011 through December 31, 2011.

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.

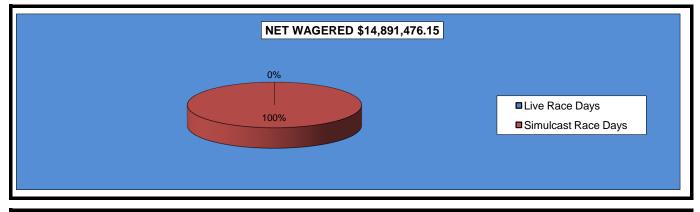
Sincerely,

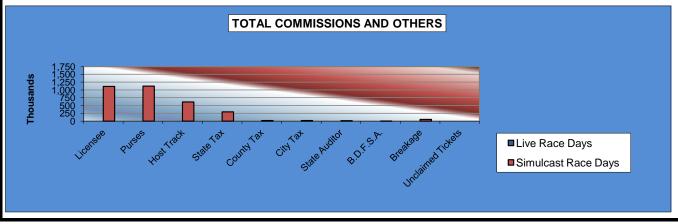
GARY A. JÓNES, CPA, CPE OKLAHOMA STATE AUDITOR & INSPECTOR

April 23, 2012

#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

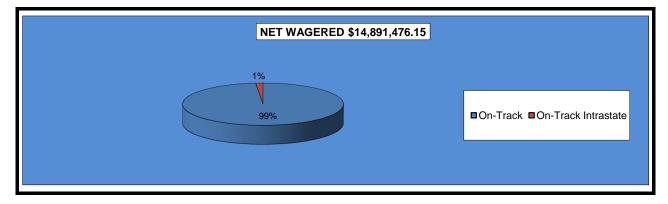
	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$14,891,476.15	\$14,891,476.15	\$0.00	\$14,891,476.15
COMMISSIONS:					
Licensee	0.00	1,109,542.23	1,109,542.23	0.00	1,109,542.23
Purses	0.00	1,120,609.20	1,120,609.20	0.00	1,120,609.20
Host Track	0.00	611,479.53	611,479.53	0.00	611,479.53
State Tax	0.00	297,829.50	297,829.50	0.00	297,829.50
County Tax (See Note 4)	0.00	20,183.45	20,183.45	0.00	20,183.45
City Tax (See Note 4)	0.00	20,183.45	20,183.45	0.00	20,183.45
State Auditor	0.00	14,739.62	14,739.62	0.00	14,739.62
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	468.80	468.80	0.00	468.80
OTHERS:					
Breakage	0.00	54,280.49	54,280.49	0.00	54,280.49
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$0.00	\$3,249,316.27	\$3,249,316.27	\$0.00	\$3,249,316.27
NET PAID TO THE PUBLIC	\$0.00	\$11,642,159.88	\$11,642,159.88		···

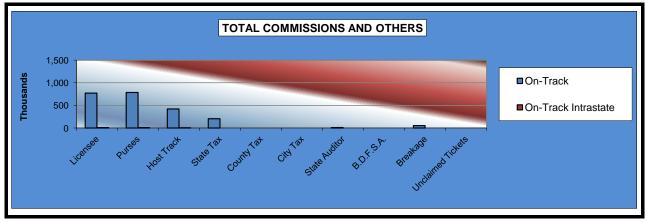




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

		Simulcas	t Days		
F	Simulca		Intrastat	e	Grand
	On-Track	OTW	On-Track	ΟΤΨ	Total
NET WAGERED	\$10,254,410.30	\$4,426,779.95	\$151,855.20	\$58,430.70	\$14,891,476.15
COMMISSIONS:					
Licensee	770,624.46	321,187.28	9,980.74	7,749.75	1,109,542.23
Purses	784,841.99	321,548.59	10,039.17	4,179.45	1,120,609.20
Host Track	421,226.78	181,841.32	6,074.21	2,337.22	611,479.53
State Tax	205,088.20	88,535.60	3,037.10	1,168.60	297,829.50
County Tax	0.00	19,920.51	0.00	262.94	20,183.45
City Tax	0.00	19,920.51	0.00	262.94	20,183.45
State Auditor	10,254.41	4,426.78	0.00	58.43	14,739.62
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	468.80	0.00	468.80
OTHERS:					
Breakage	53,449.83	0.00	830.66	0.00	54,280.49
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$2,245,485.67	\$957,380.59	\$30,430.68	\$16,019.33	\$3,249,316.27
NET PAID TO THE PUBLIC	\$8,008,924.63	\$3,469,399.36	\$121,424.52	\$42,411.37	\$11,642,159.88

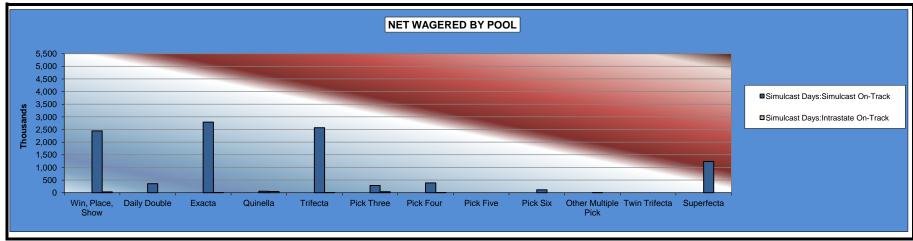




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS NET WAGERED BY POOL JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

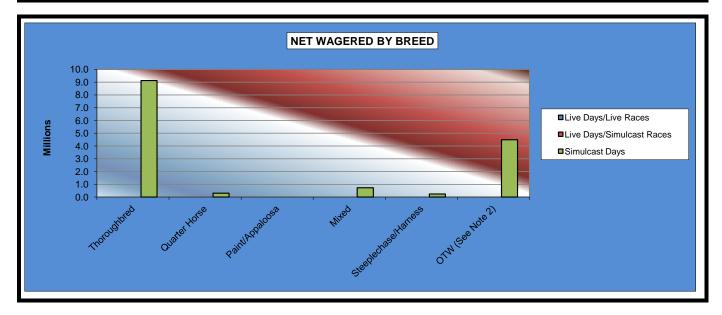
			Live Da	ys				Simulcast	Days				
	Live Rad	ces	Simulcast	Races	Intrast	ate	Simulcas	t Races	Intrast	ate	Tota	I	Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
Win, Place, Show	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,443,670.00	\$926,425.00	\$32,492.00	\$13,282.00	\$2,476,162.00	\$939,707	\$3,415,869.00
Daily Double	0.00	0.00	0.00	0.00	0.00	0.00	356,048.00	73,224.00	1,516.00	277.00	357,564.00	73,501	431,065.00
Exacta	0.00	0.00	0.00	0.00	0.00	0.00	2,792,785.25	1,117,427.00	42,516.00	18,095.00	2,835,301.25	1,135,522	3,970,823.25
Quinella	0.00	0.00	0.00	0.00	0.00	0.00	58,195.00	10,450.00	6,556.00	1,087.00	64,751.00	11,537	76,288.00
Trifecta	0.00	0.00	0.00	0.00	0.00	0.00	2,573,319.55	1,039,021.00	40,307.50	15,641.00	2,613,627.05	1,054,662	3,668,289.05
Pick Three	0.00	0.00	0.00	0.00	0.00	0.00	283,229.00	222,417.00	1,084.00	492.00	284,313.00	222,909	507,222.00
Pick Four	0.00	0.00	0.00	0.00	0.00	0.00	385,966.00	449,508.00	0.00	0.00	385,966.00	449,508	835,474.00
Pick Five	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Pick Six	0.00	0.00	0.00	0.00	0.00	0.00	118,310.00	57,044.00	0.00	0.00	118,310.00	57,044	175,354.00
Other Multiple Pick	0.00	0.00	0.00	0.00	0.00	0.00	6,597.00	1,978.00	0.00	0.00	6,597.00	1,978	8,575.00
Twin Trifecta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Superfecta	0.00	0.00	0.00	0.00	0.00	0.00	1,236,290.50	529,285.95	27,383.70	9,556.70	1,263,674.20	538,843	1,802,516.85
NET WAGERED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,254,410.30	\$4,426,779.95	\$151,855.20	\$58,430.70	\$10,406,265.50	\$4,485,211	\$14,891,476.15





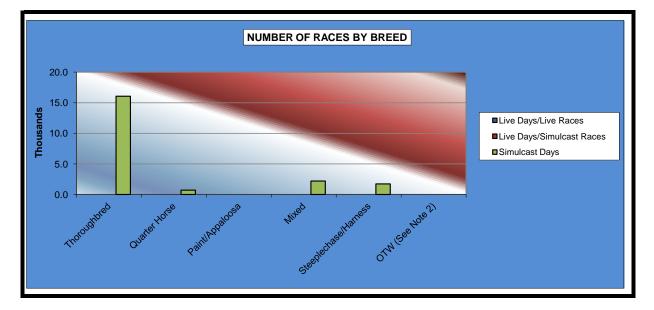
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS NET WAGERED BY BREED JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	Live Days Live Simulcast Races Races		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	\$0.00	\$0.00	\$9,128,960.20	\$0.00	\$9,128,960.20	\$9,128,960.20
Quarter Horse	0.00	0.00	303,889.75	0.00	303,889.75	303,889.75
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00	0.00
Mixed	0.00	0.00	729,491.90	0.00	729,491.90	729,491.90
Steeplechase/Harness	0.00	0.00	243,923.65	0.00	243,923.65	243,923.65
OTW (See Note 2)	0.00	0.00	4,485,210.65	0.00	4,485,210.65	4,485,210.65
NET WAGERED	\$0.00	\$0.00	\$14,891,476.15	\$0.00	\$14,891,476.15	\$14,891,476.15



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS NUMBER OF RACES BY BREED JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	Live Races	e Days Simulcast Races	Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	0	0	16,052	0	16,052	16,052
Quarter Horse	0	0	728	0	728	728
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	2,212	0	2,212	2,212
Steeplechase/Harness	0	0	1,734	0	1,734	1,734
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	20,726	0	20,726	20,726

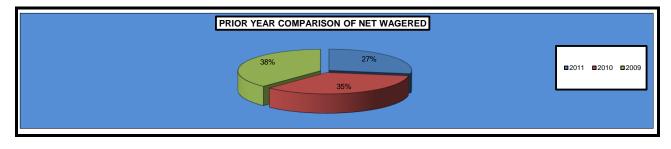


#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS OTHER STATISTICAL INFORMATION JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	Live Days (See Note 5 )	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$0.00	\$14,891,476.15	\$14,891,476.15
Number of Race Days	0	162	162
Average Daily Handle	0.00	91,922.69	91,922.69
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	0.00	0.00	0.00
Steeplechase/Harness	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	0.00	0.00	0.00
Steeplechase/Harness	0.00	0.00	0.00
OTW	0.00	0.00	0.00
SIMULCAST RACES			
Average Wagered Per Race:	0.00	500 74	500 74
Thoroughbred	0.00	568.71	568.71
Quarter Horse	0.00 0.00	417.43	417.43 0.00
Paint/Appaloosa Mixed	0.00	0.00 329.79	329.79
Steeplechase/Harness	0.00	140.67	140.67
OTW	0.00	216.41	216.41
Average Deese Der Dev			
Average Races Per Day Thoroughbred	0.00	00.00	99.09
Quarter Horse	0.00 0.00	99.09 4.49	99.09 4.49
Paint/Appaloosa	0.00	4.49 0.00	4.49 0.00
Mixed	0.00	13.65	13.65
Steeplechase/Harness	0.00	10.70	10.70
OTW	0.00	127.94	127.94
Federal Income Tax Withheld	\$0.00	\$21,622.00	\$21,622.00
State Income Tax Withheld	\$0.00	\$11,665.00	\$11,665.00

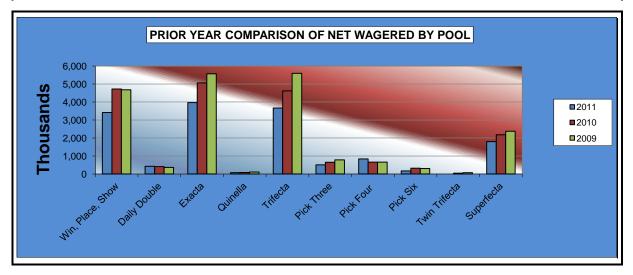
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
NET WAGERED	\$14,891,476.15	\$18,771,793.85	\$20,513,268.45	(\$3,880,317.70)	-20.67%	(\$1,741,474.60)	-8.49%
COMMISSIONS:							
Licensee	1,109,542.23	1,411,288.36	1,583,170.70	(301,746.13)	-21.38%	(171,882.34)	-10.86%
Purses	1,120,609.20	1,401,716.27	1,534,669.84	(281,107.07)	-20.05%	(132,953.57)	-8.66%
Host Track	611,479.53	661,541.69	709,950.03	(50,062.16)	-7.57%	(48,408.34)	-6.82%
State Tax	297,829.50	375,435.84	410,265.40	(77,606.34)	-20.67%	(34,829.56)	-8.49%
County Tax (See Note 4)	20,183.45	42,007.94	47,929.40	(21,824.49)	-51.95%	(5,921.46)	-12.35%
City Tax (See Note 4)	20,183.45	42,007.94	47,929.40	(21,824.49)	-51.95%	(5,921.46)	-12.35%
State Auditor	14,739.62	18,648.53	20,328.61	(3,908.91)	-20.96%	(1,680.08)	-8.26%
Breeding Development Fund							
Special Account	468.80	389.94	556.06	78.86	20.22%	(166.12)	-29.87%
OTHERS:							
Breakage	54,280.49	77,222.26	76,930.70	(22,941.77)	-29.71%	291.56	0.38%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND							
OTHERS	\$3,249,316.27	\$4,030,258.77	\$4,431,730.14	(\$780,942.50)	-19.38%	(\$401,471.37)	-9.06%
TOTAL COMMISSIONS							
RECEIVED FROM GUEST FACILITIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
	¢0.00	<b>\$0.00</b>	\$0.00	\$0.00	0.0070	\$0.00	0.0070
NET PAID TO THE PUBLIC	\$11,642,159.88	\$14,741,535.08	\$16,081,538.31	(\$3,099,375.20)	-21.02%	(\$1,340,003.23)	-8.33%



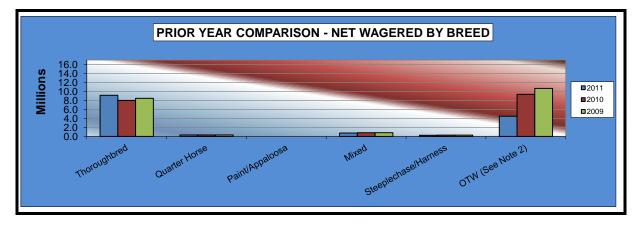
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - NET WAGERED BY POOL JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
Win, Place, Show	\$3,415,869.00	\$4,726,043.00	\$4,682,935.00	(1,310,174.00)	-27.72%	\$43,108.00	0.92%
Daily Double	431,065.00	416,814.00	365,825.00	14,251.00	3.42%	50,989.00	13.94%
Exacta	3,970,823.25	5,058,861.00	5,564,390.00	(1,088,037.75)	-21.51%	(505,529.00)	-9.09%
Quinella	76,288.00	82,080.00	106,138.00	(5,792.00)	-7.06%	(24,058.00)	-22.67%
Trifecta	3,668,289.05	4,618,190.00	5,591,430.20	(949,900.95)	-20.57%	(973,240.20)	-17.41%
Pick Three	507,222.00	650,038.00	787,136.20	(142,816.00)	-21.97%	(137,098.20)	-17.42%
Pick Four	835,474.00	662,548.40	661,571.10	172,925.60	26.10%	977.30	0.15%
Pick Five	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Pick Six	175,354.00	328,006.25	307,111.05	(152,652.25)	-46.54%	20,895.20	6.80%
Other Multiple Pick	8,575.00	0.00	0.00	8,575.00	100.00%	0.00	0.00%
Twin Trifecta	0.00	44,568.90	72,155.30	(44,568.90)	-100.00%	(27,586.40)	-38.23%
Superfecta	1,802,516.85	2,184,644.30	2,374,576.60	(382,127.45)	-17.49%	(189,932.30)	-8.00%
NET WAGERED	\$14,891,476.15	\$18,771,793.85	\$20,513,268.45	(\$3,880,317.70)	-20.67%	(\$1,741,474.60)	-8.49%



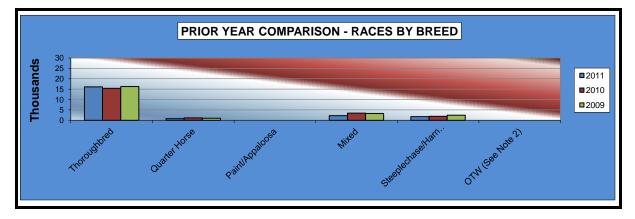
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - NET WAGERED BY BREED JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
Thoroughbred	\$9,128,960.20	\$7,990,069.00	\$8,461,612.50	\$1,138,891.20	14.25%	(471,543.50)	-5.57%
Quarter Horse	303,889.75	331,160.90	307,139.90	(27,271.15)	-8.24%	24,021.00	7.82%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	729,491.90	834,467.80	816,925.00	(104,975.90)	-12.58%	17,542.80	2.15%
Steeplechase/Harness	243,923.65	280,999.20	276,613.20	(37,075.55)	-13.19%	4,386.00	1.59%
OTW (See Note 2)	4,485,210.65	9,335,096.95	10,650,977.85	(4,849,886.30)	-51.95%	(1315880.90)	-12.35%
NET WAGERED	\$14,891,476.15	\$18,771,793.85	\$20,513,268.45	(\$3,880,317.70)	-20.67%	(\$1,741,474.60)	-8.49%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
Thoroughbred	16,052	15,413	16,201	639	4.15%	(788)	-4.86%
Quarter Horse	728	1,121	974	(393)	-35.06%	147	15.09%
Paint/Appaloosa	0	0	0	0	0.00%	0	0.00%
Mixed	2,212	3,467	3,325	(1,255)	-36.20%	142	4.27%
Steeplechase/Harness	1,734	1,869	2,462	(135)	-7.22%	(593)	-24.09%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
NUMBER OF RACES	20,726	21,870	22,962	(1,144)	-5.23%	(1,092)	-4.76%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - STATISTICAL INFORMATION JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

				2010 to 2011		2009 to 2010	
	2011	2010	2009	Increase (Decrease)	% Change	increase (Decrease)	% Change
Net Wagered	\$14,891,476.15	\$18,771,793.85	\$20,513,268.45	(\$3,880,317.70)	-20.67%	(\$1,741,474.60)	-8.49%
Number of Race Days	162	172	162	(10)	-5.81%	10	6.17%
Average Daily Handle	\$91,922.69	\$109,138.34	\$126,625.11	(\$17,215.65)	-15.77%	(\$17,486.77)	-13.81%
Average Wagered Per Race:	0.00	0.00	0.00	0.00	0.000/	0.00	0.000/
Thoroughbred	0.00	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% 0.00%
Paint/Appaloosa Mixed	0.00 0.00	0.00 0.00	0.00 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%
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%
011	0.00	0.00	0.00	0.00	0.0078	0.00	0.0078
SIMULCAST RACES							
Average Wagered Per Race:							
Thoroughbred	568.71	518.40	522.29	50.31	9.70%	(3.89)	-0.74%
Quarter Horse	417.43	295.42	315.34	122.01	41.30%	(19.92)	-6.32%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	329.79	240.69	245.69	89.10	37.02%	(5.00)	-2.04%
Steeplechase/Harness	140.67	150.35	112.35	(9.68)	-6.44%	38.00	33.82%
OTW	216.41	426.84	463.85	(210.44)	-49.30%	(37.01)	-7.98%
	210.41	720.04	-00.00	(210.44)	-0.0070	(07.01)	1.0070
Average Races Per Day							
Thoroughbred	99.09	89.61	100.01	9.48	10.58%	(10.40)	-10.40%
Quarter Horse	4.49	6.52	6.01	(2.03)	-31.13%	0.51	8.49%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	13.65	20.16	20.52	(6.51)	-32.29%	(0.36)	-1.75%
Steeplechase/Harness	10.70	10.87	15.20	(0.17)	-1.56%	(4.33)	-28.49%
OTW	127.94	127.15	141.74	0.79	0.62%	(14.59)	-10.29%
Federal Income Tax Withheld	21,622.00	\$32,420.00	\$73,086.00	(10,798.00)	-33.31%	(\$40,666.00)	-55.64%
	21,022.00	ψυΖ,4Ζ0.00	φι 3,000.00	(10,730.00)	-00.0170	(\$40,000.00)	-00.0470
State Income Tax Withheld	11,665.00	\$7,320.00	\$16,504.00	4,345.00	59.36%	(\$9,184.00)	-55.65%

# 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

2011 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.

## (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** People reported 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.

# (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.

# (TERMS, HEADINGS, AND TITLES)

**PARI-MUTUEL SYSTEM OF WAGERING** A system in which people bet money on horse races. People wager or purchase tickets of various denominations on a horse or horses.

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

**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** A 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.

# (TERMS, HEADINGS, AND TITLES)

**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. It 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** A day 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** A ticket must be cashed within sixty (60) days after the 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.



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