# OKLAHOMA HORSE RACING COMMISSION AUDIT REPORT OF OPERATIONS REMINGTON PARK – THOROUGHBRED RACE MEETING

August 15, 2014 through December 14, 2014





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE OKLAHOMA HORSE RACING COMMISSION AUDIT REPORT OF RACING OPERATIONS REMINGTON PARK – THOROUGHBRED RACE MEETING AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

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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

January 14, 2015

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

Transmitted herewith is the Audit Report of Horse Racing Operations for Remington Park Thoroughbred Race Meeting of August 15, 2014 through December 14, 2014. The report is the result of our monitoring and data accumulation in accordance with the State Auditor and Inspector's contract with the Oklahoma Horse Racing Commission (OHRC) and Title 3A of the Oklahoma Statutes for pari-mutuel racing.

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 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,

Sary a fo

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

#### OKLAHOMA HORSE RACING COMMISSION AUDIT REPORT OF OPERATIONS REMINGTON PARK – THOROUGHBRED RACE MEETING AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

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

We performed an audit in accordance with the OHRC Horse Racing Contract and Title 3A of the Oklahoma Statutes. The information presented in this report is derived from the horse racing data obtained from the American Tote Company located at Remington Park for the Thoroughbred Race Meeting for August 15, 2014 through December 14, 2014.

Because our procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express such an opinion on the information. This report relates only to this information and does not extend to any financial statements of the racetrack or racino.

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,

Sany afto

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

January 14, 2015

### INTRODUCTORY COMMENTS

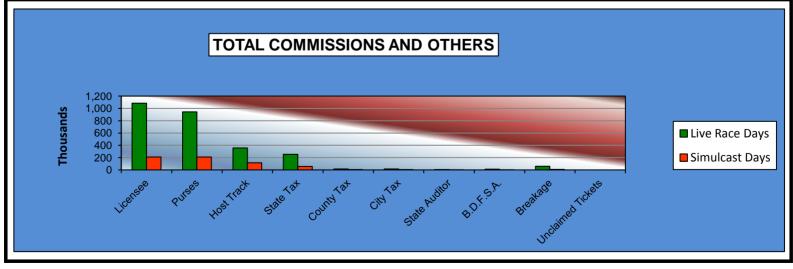
Data and information contained herein are for presentation purposes only. Summations may differ due to rounding. Data is presented in this report as a summary of wagers (handle), distribution of fees, commissions, and purses for each race meeting by association or fair. This audit of horse racing data does not purport to replace any association or independent auditor's end-of-meet conclusions.

Data contained in this report is derived 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 HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

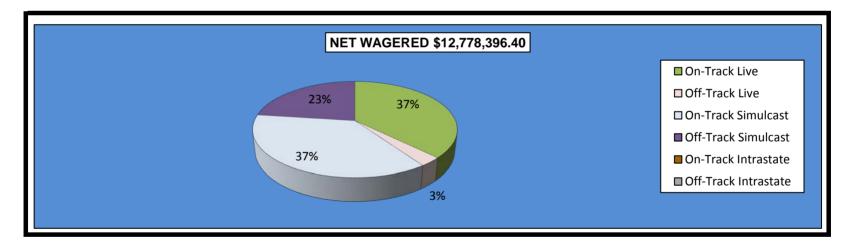
	Live Days	Simulcast Days	Total	Guest Facilities (see Note 1)	Grand Total
NET WAGERED	\$12,778,396.40	\$2,796,216.50	\$15,574,612.90	\$51,824,052.11	\$67,398,665.01
COMMISSIONS:					
Licensee	1,083,216.76	209,993.01	1,293,209.77	855,818.14	2,149,027.91
Purses	943,256.47	209,392.42	1,152,648.89	614,839.61	1,767,488.50
Host Track	358,808.84	117,788.80	476,597.64	0.00	476,597.64
State Tax	255,568.03	55,924.30	311,492.33	155,855.50	467,347.83
County Tax (See Note 4)	14,991.69	5,280.40	20,272.09	0.00	20,272.09
City Tax (See Note 4)	14,991.69	5,280.40	20,272.09	0.00	20,272.09
State Auditor	7,996.65	2,775.95	10,772.60	0.00	10,772.60
Breeding Development Fund					
Special Account (B.D.F.S.A.)	13,903.14	64.85	13,967.99	24,601.24	38,569.23
OTHERS:					
Breakage	58,865.81	9,720.84	68,586.65	0.00	68,586.65
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$2,751,599.08	\$616,220.97	\$3,367,820.05	\$1,651,114.49	\$5,018,934.54
NET PAID TO THE PUBLIC	\$10,026,797.32	\$2,179,995.53	\$12,206,792.85		

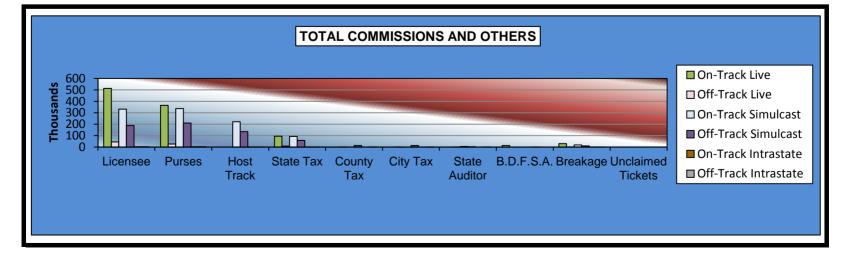




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

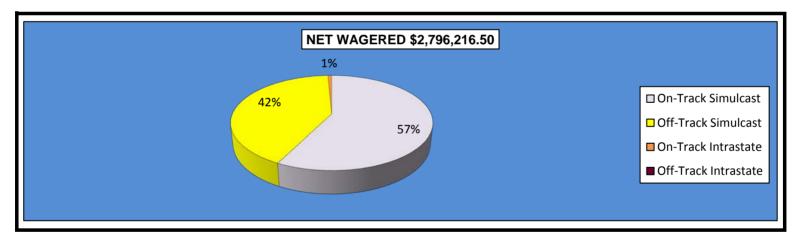
				Live Days			
	live		Simul	cast	Intras	state	Grand
	On-Track	OTW	On-Track	OTW	On-Track	ΟΤ₩	Total
NET WAGERED	\$4,744,874.20	\$380,895.60	\$4,665,163.70	\$2,917,338.70	\$36,871.10	\$33,253.10	\$12,778,396.40
COMMISSIONS:							
Licensee	513,316.10	44,822.87	331,038.37	188,337.33	3,306.27	2,395.82	1,083,216.76
Purses	364,862.98	27,219.73	335,703.55	210,583.06	2,497.65	2,389.50	943,256.47
Host Track	0.00	0.00	221,791.73	134,212.15	1,474.84	1,330.12	358,808.84
State Tax	94,897.52	7,617.92	93,303.26	58,346.83	737.44	665.06	255,568.03
County Tax (See Note 4)	0.00	1,714.03	0.00	13,128.02	0.00	149.64	14,991.69
City Tax (See Note 4)	0.00	1,714.03	0.00	13,128.02	0.00	149.64	14,991.69
State Auditor	0.00	380.90	4,665.16	2,917.34	0.00	33.25	7,996.65
Breeding Development Fund							
Special Account (B.D.F.S.A.)	13,780.63	0.00	0.00	0.00	122.51	0.00	13,903.14
OTHERS:							
Breakage	29,167.36	1,384.83	17,904.63	10,178.40	108.32	122.27	58,865.81
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS							
AND OTHERS:	\$1,016,024.59	\$84,854.31	\$1,004,406.70	\$630,831.15	\$8,247.03	\$7,235.30	\$2,751,599.08
NET PAID TO THE PUBLIC	\$3,728,849.61	\$296,041.29	\$3,660,757.00	\$2,286,507.55	\$28,624.07	\$26,017.80	\$10,026,797.32

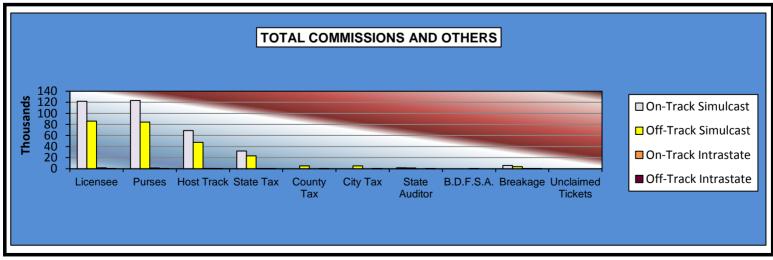




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

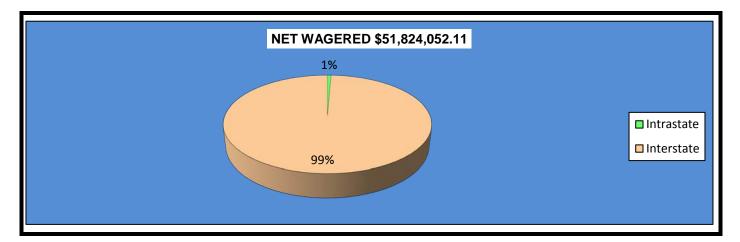
		Simulcas	t Days		
	Simulca	st	Intrastat	e	Grand
	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$1,602,528.10	\$1,165,211.70	\$20,265.10	\$8,211.60	\$2,796,216.50
COMMISSIONS:					
Licensee	121,687.01	85,870.08	1,792.83	643.09	209,993.01
Purses	123,289.66	84,179.85	1,343.21	579.70	209,392.42
Host Track	68,898.79	47,750.95	810.60	328.46	117,788.80
State Tax	32,050.52	23,304.24	405.31	164.23	55,924.30
County Tax (See Note 4)	0.00	5,243.45	0.00	36.95	5,280.40
City Tax (See Note 4)	0.00	5,243.45	0.00	36.95	5,280.40
State Auditor	1,602.53	1,165.21	0.00	8.21	2,775.95
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	64.85	0.00	64.85
OTHERS:					
Breakage	5,852.93	3,782.27	60.27	25.37	9,720.84
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	353,381.44	256,539.50	4,477.07	1,822.96	616,220.97
NET PAID TO THE PUBLIC	\$1,249,146.66	\$908,672.20	\$15,788.03	\$6,388.64	\$2,179,995.53

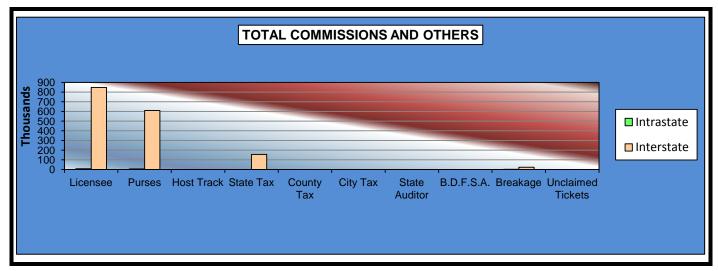




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

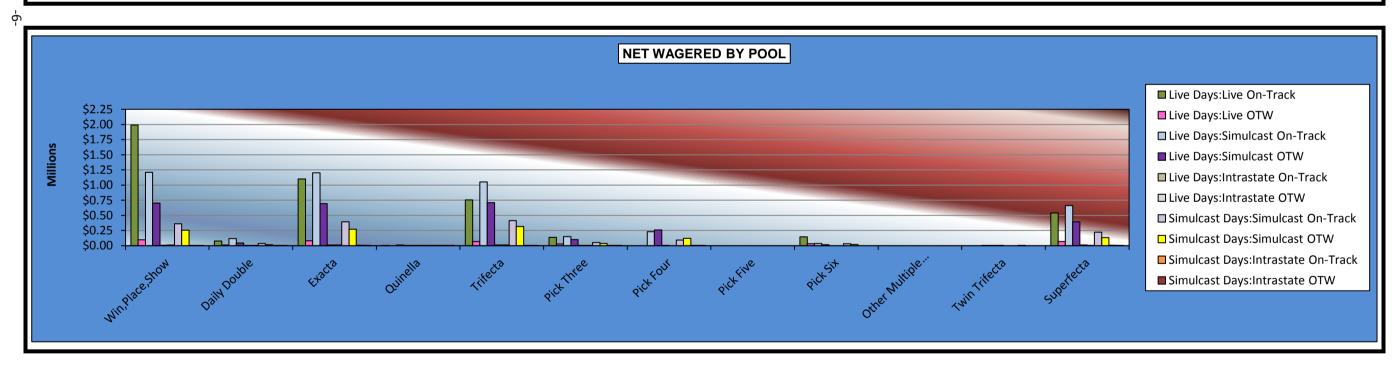
	Guest Fa (See N		Grand
	Intrastate	Interstate	Total
NET WAGERED	\$350,342.90	\$51,473,709.21	\$51,824,052.11
COMMISSIONS:			
Licensee	8,050.93	847,767.21	855,818.14
Purses	5,730.12	609,109.49	614,839.61
Host Track	0.00	0.00	0.00
State Tax	0.00	155,855.50	155,855.50
County Tax	0.00	0.00	0.00
City Tax	0.00	0.00	0.00
State Auditor	0.00	0.00	0.00
Breeding Development Fund			
Special Account (B.D.F.S.A.)	232.66	24,368.58	24,601.24
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
TOTAL COMMISSIONS			
AND OTHERS:	\$14,013.71	\$1,637,100.78	\$1,651,114.49





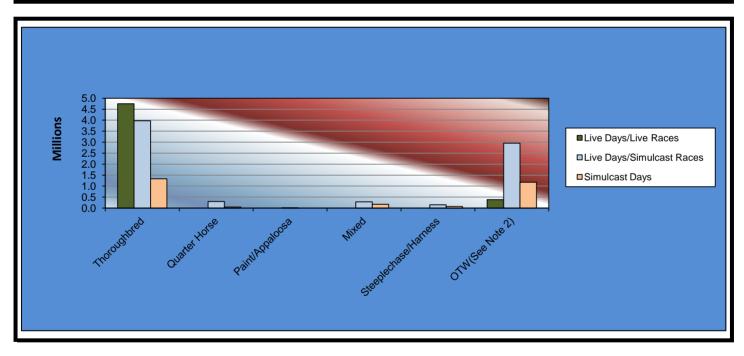
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING NET WAGERED BY POOL AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

			Live Da	ays				Simulcas	st Days				
	Live Ra	ces	Simulcast	Races	Intrasta	ate 💧	Simulcast	t Races	Intrasta	ite	Tot	al	Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	ΟΤΨ	On-Track	OTW	On-Track	ΟΤΨ	Total
Win,Place,Show	\$1,988,748.00	\$96,837.00	\$1,211,569.00	\$703,600.00	\$6,505.00	\$8,788.00	\$359,703.00	\$256,072.00	\$4,168.00	\$1,140.00	\$3,570,693.00	\$1,066,437.00	\$4,637,130.00
Daily Double	77,319.50	10,109.00	115,054.00	43,144.00	181.00	33.00	36,814.50	15,183.00	52.00	2.00	229,421.00	68,471.00	297,892.00
Exacta	1,099,488.00	80,743.00	1,203,518.00	692,707.90	10,291.00	10,962.00	392,973.00	270,823.50	6,156.00	3,444.00	2,712,426.00	1,058,680.40	3,771,106.40
Quinella	3,495.00	0.00	8,766.50	1,448.10	723.00	344.00	2,982.00	1,450.00	405.00	38.00	16,371.50	3,280.10	19,651.60
Trifecta	755,456.00	68,252.00	1,051,459.20	711,575.50	8,826.00	9,380.00	411,361.30	315,757.10	4,487.50	2,176.50	2,231,590.00	1,107,141.10	3,338,731.10
Pick Three	135,401.00	26,327.00	147,561.70	98,351.30	84.00	18.00	50,647.10	33,518.30	92.00	4.00	333,785.80	158,218.60	492,004.40
Pick Four	0.00	0.00	229,155.00	257,338.70	1,500.60	0.00	93,866.60	122,001.90	71.00	1.00	324,593.20	379,341.60	703,934.80
Pick Five	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pick Six	146,724.30	32,952.00	36,077.70	14,409.30	0.00	0.00	31,521.20	17,276.00	0.00	0.00	214,323.20	64,637.30	278,960.50
Other Multiple Pick	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
Twin Trifecta	0.00	0.00	232.00	125.00	6.00	0.00	0.00	379.50	0.00	0.00	238.00	504.50	742.50
Superfecta	538,242.40	65,675.60	661,770.60	394,638.90	8,754.50	3,728.10	222,659.40	132,750.40	4,833.60	1,406.10	1,436,260.50	598,199.10	2,034,459.60
NET WAGERED	\$4,744,874.20	\$380,895.60	\$4,665,163.70	\$2,917,338.70	\$36,871.10	\$33,253.10	\$1,602,528.10	\$1,165,211.70	\$20,265.10	\$8,211.60	\$11,069,702.20	\$4,504,910.70	\$15,574,612.90



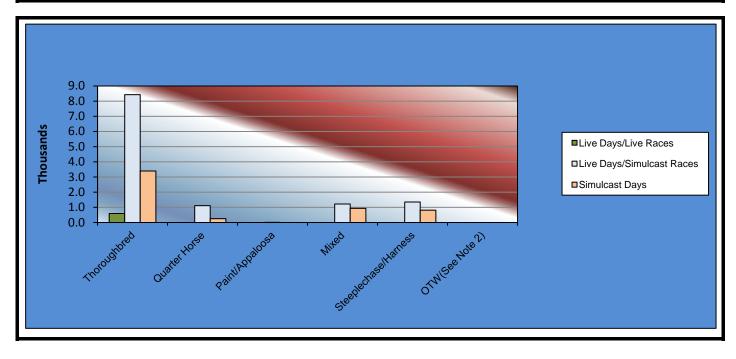
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING NET WAGERED BY BREED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	Live I Live Days Races	Days Simulcast Races	Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	\$4,744,874.20	\$3,973,703.90	\$1,330,747.80	\$4,744,874.20	\$5,304,451.70	\$10,049,325.90
Quarter Horse	0.00	295,882.20	45,546.10	0.00	341,428.30	341,428.30
Paint/Appaloosa	0.00	317.60	0.00	0.00	317.60	317.60
Mixed	0.00	279,821.00	174,935.20	0.00	454,756.20	454,756.20
Steeplechase/Harness	0.00	152,310.10	71,564.10	0.00	223,874.20	223,874.20
OTW(See Note 2)	380,895.60	2,950,591.80	1,173,423.30	380,895.60	4,124,015.10	4,504,910.70
Net Wagered	\$5,125,769.80	\$7,652,626.60	\$2,796,216.50	\$5,125,769.80	\$10,448,843.10	\$15,574,612.90



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING NUMBER OF RACES BY BREED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	Live D	Live Days		Total	Total	
	Live Days Races	Simulcast Races	Simulcast Days	Live Races	Simulcast Races	Grand Total
Thoroughbred	598	8,430	3,391	598	11,821	12,419
Quarter Horse	0	1,111	251	0	1,362	1,362
Paint/Appaloosa	0	2	0	0	2	2
Mixed	0	1,222	937	0	2,159	2,159
Steeplechase/Harness	0	1,355	815	0	2,170	2,170
OTW(See Note 2)	0	0	0	0	0	0
Net Wagered	598	12,120	5,394	598	17,514	18,112

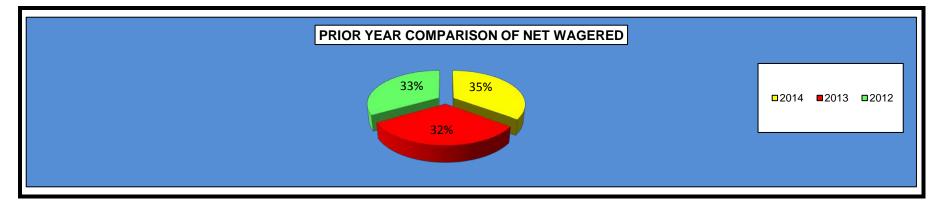


#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING OTHER STATISTICAL INFORMATION AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$12,778,396.40	\$2,796,216.50	\$15,574,612.90
Number of Race Days	67	55	122
Average Daily Handle	\$190,722.33	\$50,840.30	\$127,660.76
Live Races Average Wagered Per Race:			
Thoroughbred	\$7,934.57	\$0.00	\$7,934.57
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	\$636.95	\$0.00	\$636.95
Average Races Per Day			
Thoroughbred	8.93	0.00	8.93
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 OTW	0.00 8.93	0.00 0.00	0.00 8.93
OTW	0.93	0.00	0.93
Simulcast Races			
Average Wagered Per Race:	_		
Thoroughbred	\$471.38	\$392.44	\$448.73
Quarter Horse	\$266.32	\$181.46	\$250.68
Paint/Appaloosa	\$158.80	\$0.00	\$0.00
Mixed	\$228.99	\$186.70	\$210.63
Steeplechase/Harness	\$112.41	\$87.81	\$103.17
OTW	\$243.45	\$217.54	\$235.47
Average Races Per Day			
Thoroughbred	125.82	50.61	96.89
Quarter Horse	16.58	3.75	11.16
Paint/Appaloosa	0.03	0.00	0.02
Mixed	18.24	13.99	17.70
Steeplechase/Harness	20.22	12.16	17.79
OTW	180.90	98.07	143.56
Federal Income Tax Withheld	\$36,082.00	\$13,058.00	\$49,140.00
State Income Tax Withheld	\$8,150.00	\$2,950.00	\$11,100.00

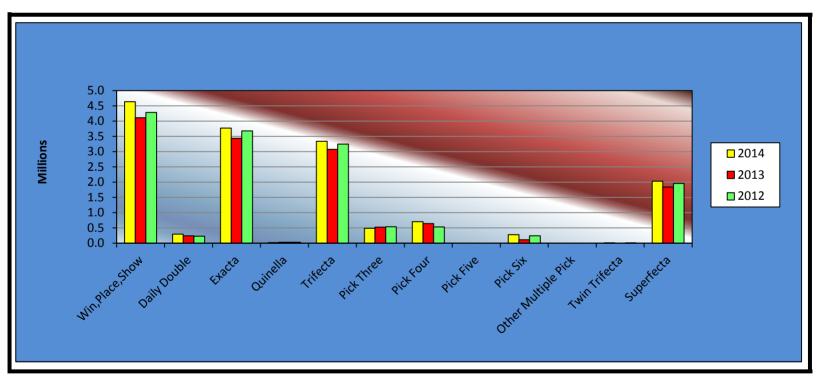
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	2014	2013	2012	2013 to 2014 Increase (Decrease)	% Increase	2012 to 2013 Increase (Decrease)	% Increase
NET WAGERED	\$15,574,612.90	\$14,032,413.80	\$14,755,370.20	\$1,542,199.10	10.99%	(\$722,956.40)	-4.90%
COMMISSIONS:							
Licensee	2,149,027.91	1,986,237.49	2,099,484.41	162,790.42	8.20%	(113,246.92)	-5.39%
Purses	1,767,488.50	1,640,764.29	1,627,477.39	126,724.21	7.72%	13,286.90	0.82%
Host Track	476,597.64	410,074.20	420,853.78	66,523.44	16.22%	(10,779.58)	-2.56%
State Tax	467,347.83	428,165.25	424,933.40	39,182.58	9.15%	3,231.85	0.76%
County Tax (See Note 4)	20,272.09	13,049.40	11,914.63	7,222.69	55.35%	1,134.77	9.52%
City Tax (See Note 4)	20,272.09	13,049.40	11,914.63	7,222.69	55.35%	1,134.77	9.52%
State Auditor	10,772.60	9,459.18	9,882.45	1,313.42	13.89%	(423.27)	-4.28%
Breeding Development Fund							
Special Account	38,569.23	36,580.61	34,643.52	1,988.62	5.44%	1,937.09	5.59%
OTHERS:							
Breakage	68,586.65	62,017.08	64,269.74	6,569.57	10.59%	(2,252.66)	-3.51%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND							
OTHERS	5,018,934.54	4,599,396.90	4,705,373.95	419,537.64	9.12%	(105,977.05)	-2.25%
TOTAL COMMISSIONS RECEIVED FROM GUEST							
FACILITIES	1,651,114.49	1,566,754.16	1,508,348.70	84,360.33	5.38%	58,405.46	3.87%
NET PAID TO PUBLIC	\$12,206,792.85	\$10,999,771.06	\$11,558,344.95	\$1,207,021.79	10.97%	(\$558,573.89)	-4.83%



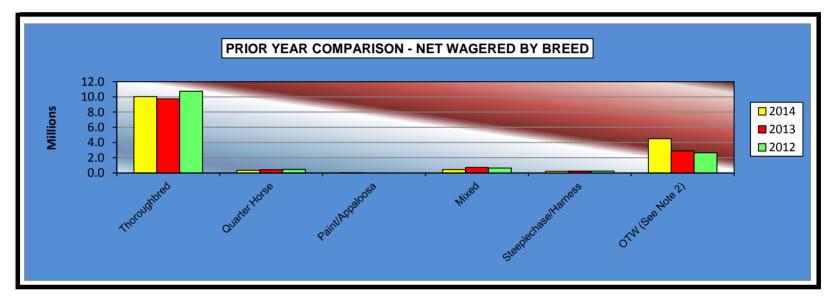
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	2014	2013	2012	2013 to 2014 Increase (Decrease)	% Increase	2012 to 2013 Increase (Decrease)	% Increase
Win,Place,Show	\$4,637,130.00	\$4,110,516.00	\$4,286,946.00	\$526,614.00	12.81%	(\$176,430.00)	-4.12%
Daily Double	297,892.00	245,030.00	233,323.00	52,862.00	21.57%	11,707.00	5.02%
Exacta	3,771,106.40	3,440,033.50	3,679,146.00	331,072.90	9.62%	(239,112.50)	-6.50%
Quinella	19,651.60	33,427.50	34,713.00	(13,775.90)	-41.21%	(1,285.50)	-3.70%
Trifecta	3,338,731.10	3,076,527.70	3,249,676.20	262,203.40	8.52%	(173,148.50)	-5.33%
Pick Three	492,004.40	528,485.00	538,490.50	(36,480.60)	-6.90%	(10,005.50)	-1.86%
Pick Four	703,934.80	646,114.70	535,176.10	57,820.10	8.95%	110,938.60	20.73%
Pick Five	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Pick Six	278,960.50	111,850.50	240,741.60	167,110.00	149.40%	(128,891.10)	-53.54%
Other Multiple Pick	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Twin Trifecta	742.50	0.00	319.00	742.50	100.00%	(319.00)	-100.00%
Superfecta	2,034,459.60	1,840,428.90	1,956,838.80	194,030.70	10.54%	(116,409.90)	-5.95%
NET WAGERED	\$15,574,612.90	\$14,032,413.80	\$14,755,370.20	\$1,542,199.10	10.99%	(\$722,956.40)	-4.90%



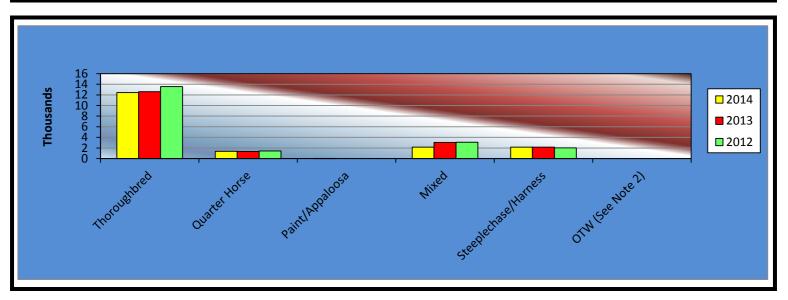
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING PRIOR YEAR COMPARISON - NET WAGERED BY BREED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	2014	2013	2012	2013 to 2014 Increase (Decrease)	% Increase	2012 to 2013 Increase (Decrease)	% Increase
Thoroughbred	\$10,049,325.90	\$9,746,909.10	\$10,751,736.00	\$302,416.80	3.10%	(\$1,004,826.90)	-9.35%
Quarter Horse	341,428.30	423,463.50	461,499.80	(82,035.20)	-19.37%	(38,036.30)	-8.24%
Paint/Appaloosa	317.60	0.00	0.00	317.60	100.00%	0.00	0.00%
Mixed	454,756.20	730,096.50	649,629.70	(275,340.30)	-37.71%	80,466.80	12.39%
Steeplechase/Harness	223,874.20	232,078.20	245,727.60	(8,204.00)	-3.54%	(13,649.40)	-5.55%
OTW (See Note 2)	4,504,910.70	2,899,866.50	2,646,777.10	1,605,044.20	55.35%	253,089.40	9.56%
NET WAGERED	\$15,574,612.90	\$14,032,413.80	\$14,755,370.20	\$1,542,199.10	10.99%	(\$722,956.40)	-4.90%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	2014	2013	2012	2013 to 2014 Increase (Decrease)	% Increase	2012 to 2013 Increase (Decrease)	% Increase
Thoroughbred	12,419	12,594	13,559	(175)	-1.39%	(965)	-7.12%
Quarter Horse	1,362	1,323	1,449	39	2.95%	(126)	-8.70%
Paint/Appaloosa	2	0	0	2	100.00%	0	0.00%
Mixed	2,159	3,061	3,096	(902)	-29.47%	(35)	-1.13%
Steeplechase/Harness	2,170	2,148	2,026	22	1.02%	122	6.02%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
TOTAL RACES	18,112	19,126	20,130	(1,014)	-5.30%	(1,004)	-4.99%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK-THOROUGHBRED BREED RACE MEETING PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED AUGUST 15, 2014 THROUGH DECEMBER 14, 2014

	2014	2013	2012	2013 to 2014 Increase (Decrease)	% Increase	2012 to 2013 Increase (Decrease)	% Increase
Net Wagered	\$15,574,612.90	\$14,032,413.80	\$14,755,370.20	\$1,542,199.10	10.99%	(\$722,956.40)	-4.90%
Number of Race Days	122	125	122	(3)	-2.40%	3	2.46%
Number of Live Days	67	67	67	0	0.00%	0	0.00%
Average Daily Handle	\$127,660.76	\$112,259.31	\$120,945.66	\$15,401.45	13.72%	(\$8,686.35)	-7.18%
LIVE RACES Average Wagered Per Race: Thoroughbred	\$7,934.57	\$7,500.53	\$7,781.06	\$434.04	5.79%	(\$280.53)	-3.61%
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	\$636.95	\$427.68	\$383.79	\$209.27	48.93%	\$43.89	11.44%
Average Races Per Day							
Thoroughbred	8.93	8.96	9.46	(0.03)	-0.33%	(0.50)	
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	8.93	8.96	9.46	(0.03)	-0.33%	(0.50)	-5.29%
SIMULCAST RACES Average Wagered Per Race:							
Thoroughbred	\$448.73	\$437.43	\$460.94	\$11.30	2.58%	(\$23.51)	-5.10%
Quarter Horse	\$250.68	\$320.08	\$318.50	(\$69.40)	-21.68%	\$1.58	0.50%
Paint/Appaloosa	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Mixed	\$210.63	\$238.52	\$209.83	(\$27.89)	-11.69%	\$28.69	13.67%
Steeplechase/Harness	\$103.17	\$108.04	\$121.29	(\$4.87)	-4.51%	(\$13.25)	
OTW	\$235.47	\$142.68	\$123.53	\$92.79	65.03%	\$19.15	15.50%
Average Races Per Day							
Thoroughbred	96.89	95.95	107.87	0.94	0.98%	(11.92)	
Quarter Horse	11.16	10.58	12.08	0.58	5.48%	(1.50)	
Paint/Appaloosa	0.02	0.00	0.00	0.02	0.00%	0.00	0.00%
Mixed	17.70	24.49	25.80	(6.79)	-27.73%	(1.31)	
Steeplechase/Harness	17.79	17.18	16.88	0.61	3.55%	0.30	1.78%
OTW	143.56	148.21	162.63	(4.65)	-3.14%	(14.42)	-8.87%
Federal Income Tax Withheld	\$49,140.00	\$57,331.00	\$120,926.00	(\$8,191.00)	-14.29%	(\$63,595.00)	-52.59%
State Income Tax Withheld	\$11,100.00	\$12,952.00	\$27,323.00	(\$1,852.00)	-14.30%	(\$14,371.00)	-52.60%

# 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

2014 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, net wagered and attendance is totals 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** Number of people 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 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** Portion of the monies wagered retained by the State of Oklahoma from pari-mutuel 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** Days 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 group or 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* 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** Ticket 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.



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