

# STATE OF OKLAHOMA OFFICE OF THE STATE AUDITOR & INSPECTOR

H O R S E

# WILL ROGERS DOWNS MIXED RACE MEETING

FEBRUARY 24, 2006 THROUGH MAY 28, 2006

R A C I N G

A U D I T



JEFF A. McMahan, CFE Oklahoma State Auditor & Inspector OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – MIXED RACE MEETING
FEBRUARY 24, 2006 THROUGH
MAY 28, 2006



Jeff A. McMahan State Auditor and Inspector

July 12, 2006

## TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

Transmitted herewith is the Statistical Report of Operations for Will Rogers Downs – Mixed Race Meeting, February 24, 2006 through May 28, 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,

State Auditor and Inspector

### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS— MIXED RACE MEETING FEBRUARY 24, 2006 THROUGH MAY 28, 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 - LIVE DAYS	3
DISTRIBUTION SUMMARY OF NET WAGERED - SIMULCAST DAYS	4
DISTRIBUTION SUMMARY OF NET WAGERED - GUEST FACILITIES	5
NET WAGERED BY POOL	6
NET WAGERED BY BREED	7
NUMBER OF RACES BY BREED	8
OTHER STATISTICAL INFORMATION	9
PRIOR YEAR COMPARISON OF DISTRIBUTION SUMMARY OF NET WAGERED	10
PRIOR YEAR COMPARISON OF NET WAGERED BY POOL	11
PRIOR YEAR COMPARISON OF NET WAGERED BY BREED	12
PRIOR YEAR COMPARISON OF NUMBER OF RACES BY BREED	13
PRIOR YEAR COMPARISON OF OTHER STATISTICAL INFORMATION	14
ENDNOTES	15
Appendix	16

### **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 Will Rogers 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.



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 United Tote Company located at Will Rogers Downs for the Mixed Race Meeting for February 24, 2006 through May 28, 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.

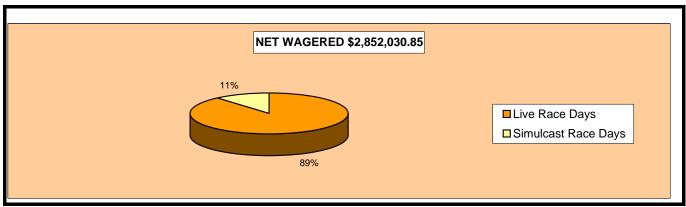
Sincerely,

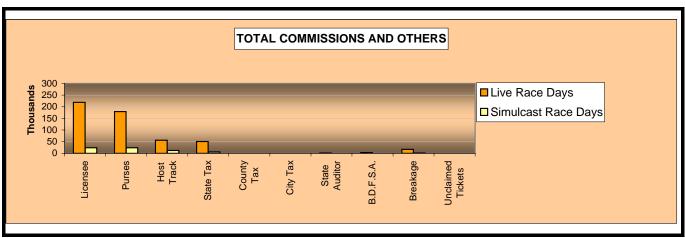
JEFF A. McMAHAN, CFE State Auditor and Inspector

July 7, 2006

### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED FEBRUARY 24, 2006 THROUGH MAY 28, 2006

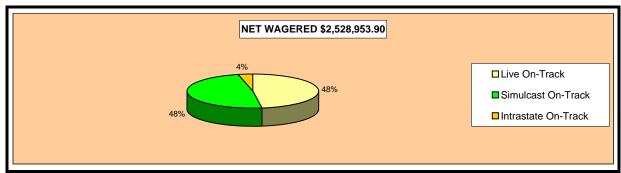
	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$2,528,953.90	\$323,076.95	\$2,852,030.85	\$1,397,385.50	\$4,249,416.35
COMMISSIONS:					
Licensee	219,254.07	23,967.91	243,221.98	25,539.70	268,761.68
Purses	179,280.86	23,902.45	203,183.31	18,778.52	221,961.83
Host Track	56,381.15	12,086.79	68,467.94	0.00	68,467.94
State Tax	50,579.09	6,461.52	57,040.61	2,492.67	59,533.28
County Tax (See Note 4)	0.00	0.00	0.00	0.00	0.00
City Tax (See Note 4)	0.00	0.00	0.00	0.00	0.00
State Auditor	1,225.32	306.84	1,532.16	0.00	1,532.16
Breeding Development Fund					
Special Account (B.D.F.S.A.)	3,354.78	47.63	3,402.41	804.63	4,207.04
OTHERS:					
Breakage	17,408.68	1,434.33	18,843.01	0.00	18,843.01
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$527,483.95	\$68,207.47	\$595,691.42	\$47,615.52	\$643,306.94
NET PAID TO THE PUBLIC	\$2,001,469.95	\$254,869.48	\$2,256,339.43		

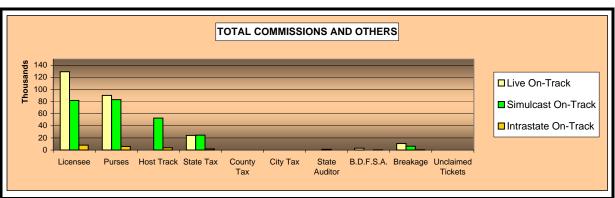




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS FEBRUARY 24, 2006 THROUGH MAY 28, 2006

			Live Day	/S			
	Live		Simul	cast	Intras	tate	Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$1,211,009.70	\$0.00	\$1,225,321.60	\$0.00	\$92,622.60	\$0.00	\$2,528,953.90
COMMISSIONS:							
Licensee	129,311.64	0.00	81,825.91	0.00	8,116.52	0.00	219,254.07
Purses	90,166.07	0.00	83,167.93	0.00	5,946.86	0.00	179,280.86
Host Track	0.00	0.00	52,740.93	0.00	3,640.22	0.00	56,381.15
State Tax	24,220.22	0.00	24,506.43	0.00	1,852.44	0.00	50,579.09
County Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Auditor	0.00	0.00	1,225.32	0.00	0.00	0.00	1,225.32
Breeding Development Fund							
Special Account (B.D.F.S.A.)	3,098.70	0.00	0.00	0.00	256.08	0.00	3,354.78
OTHERS:							
Breakage	10,747.77	0.00	6,249.52	0.00	411.39	0.00	17,408.68
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS							
AND OTHERS:	\$257,544.40	\$0.00	\$249,716.04	\$0.00	\$20,223.51	\$0.00	\$527,483.95
NET PAID TO THE PUBLIC	\$953,465.30	\$0.00	\$975,605.56	\$0.00	\$72,399.09	\$0.00	\$2,001,469.95

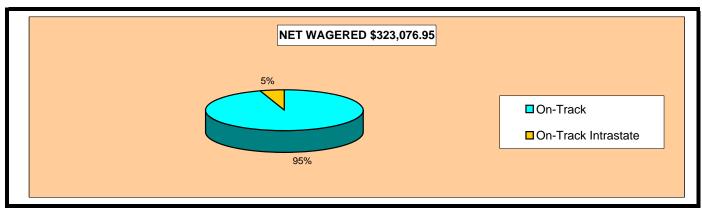


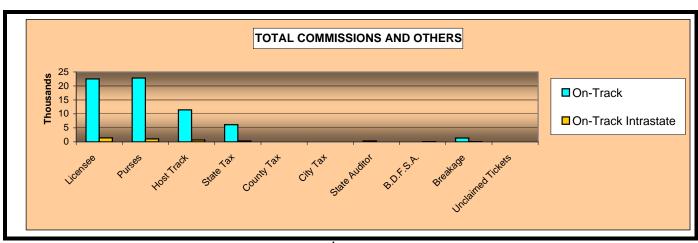


### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS

### WILL ROGERS DOWNS - MIXED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS FEBRUARY 24, 2006 THROUGH MAY 28, 2006

		Simulcast Days							
	Simulcas		Intrasta	ate	Grand				
	On-Track	OTW	On-Track	OTW	Total				
NET WAGERED	\$306,843.55	\$0.00	\$16,233.40	\$0.00	\$323,076.9				
COMMISSIONS:									
Licensee	22,525.17	0.00	1,442.74	0.00	23,967.9				
Purses	22,831.97	0.00	1,070.48	0.00	23,902.4				
Host Track	11,437.45	0.00	649.34	0.00	12,086.7				
State Tax	6,136.87	0.00	324.65	0.00	6,461.5				
County Tax	0.00	0.00	0.00	0.00	0.0				
City Tax	0.00	0.00	0.00	0.00	0.0				
State Auditor	306.84	0.00	0.00	0.00	306.8				
Breeding Development Fund									
Special Account (B.D.F.S.A.)	0.00	0.00	47.63	0.00	47.6				
OTHERS:									
Breakage	1,375.12	0.00	59.21	0.00	1,434.3				
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.0				
TOTAL COMMISSIONS									
AND OTHERS:	\$64,613.42	\$0.00	\$3,594.05	\$0.00	\$68,207.4				
NET PAID TO THE PUBLIC	\$242,230.13	\$0.00	\$12,639.35	\$0.00	\$254,869.4				

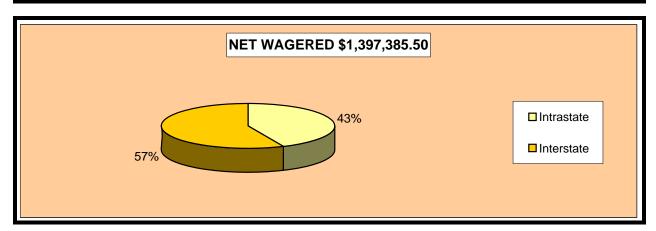


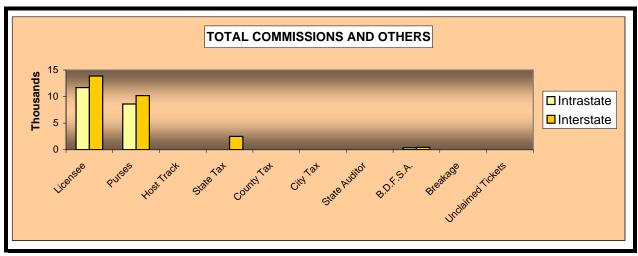


### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS

# WILL ROGERS DOWNS - MIXED BREED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-GUEST FACILITIES FEBRUARY 24, 2006 THROUGH MAY 28, 2006

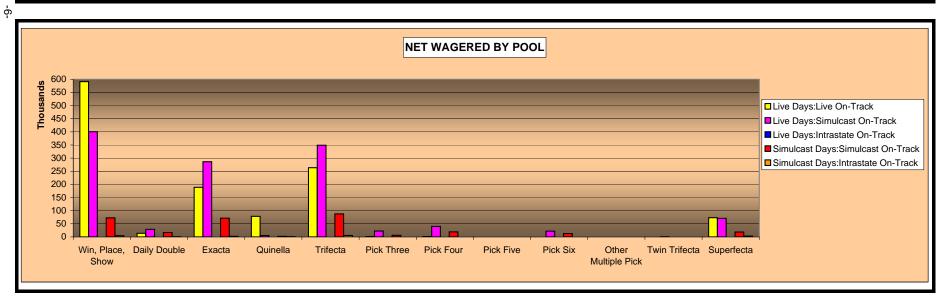
	Guest Fa (See N		Grand
	Intrastate	Interstate	Total
		,	
NET WAGERED	\$607,295.90	\$790,089.60	\$1,397,385.50
COMMISSIONS:			
Licensee	11,687.51	13,852.19	25,539.70
Purses	8,596.17	10,182.35	18,778.52
Host Track	0.00	0.00	0.00
State Tax	0.00	2,492.67	2,492.67
County Tax	0.00	0.00	0.00
City Tax	0.00	0.00	0.00
State Auditor	0.00	0.00	0.00
Breeding Development Fund			
Special Account (B.D.F.S.A.)	365.93	438.70	804.63
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
Cholamba Holots	0.00	0.00	0.00
TOTAL COMMISSIONS			
AND OTHERS:	\$20,649.61	\$26,965.91	\$47,615.52





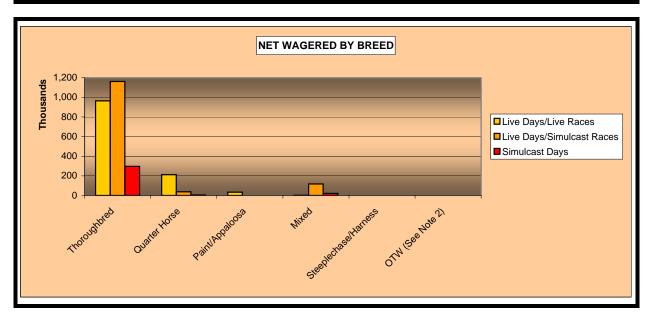
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING NET WAGERED BY POOL FEBRUARY 24, 2006 THROUGH MAY 28, 2006

			Live D	Days				Simulcas	st Days				
	Live R	aces	Simulcast	Races	Intrast	ate	Simulcast	Races	Intras	tate	Tota	ıl	Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
Win, Place, Show	\$591,270	\$0	\$400,540	\$0	\$29,432	\$0	\$72,477	\$0	\$4,470	\$0	\$1,098,189	\$0	\$1,098,189
Daily Double	13,837	0	28,896	0	1,139	0	16,800	0	205	0	60,877	0	60,877
Exacta	188,904	0	286,319	0	16,065	0	71,181	0	2,230	0	564,699	0	564,699
Quinella	78,320	0	5,109	0	5,322	0	2,110	0	673	0	91,534	0	91,534
Trifecta	263,338	0	349,040	0	25,748	0	87,811	0	5,553	0	731,490	0	731,490
Pick Three	1,013	0	22,603	0	23	0	6,139	0	57	0	29,835	0	29,835
Pick Four	1,331	0	39,913	0	0	0	19,119	0	0	0	60,363	0	60,363
Pick Five	0	0	0	0	0	0	0	0	0	0	0	0	O
Pick Six	0	0	21,908	0	510	0	12,643	0	36	0	35,097	0	35,097
Other Multiple Pick	0	0	0	0	0	0	0	0	0	0	0	0	0
Twin Trifecta	0	0	435	0	0	0	28	0	0	0	463	0	463
Superfecta	72,997	0	70,559	0	14,384	0	18,536	0	3,009	0	179,485	0	179,485
NET WAGERED	\$1,211,010	\$0	\$1,225,322	\$0	\$92,623	\$0	\$306,844	\$0	\$16,233	\$0	\$2,852,031	\$0	\$2,852,031



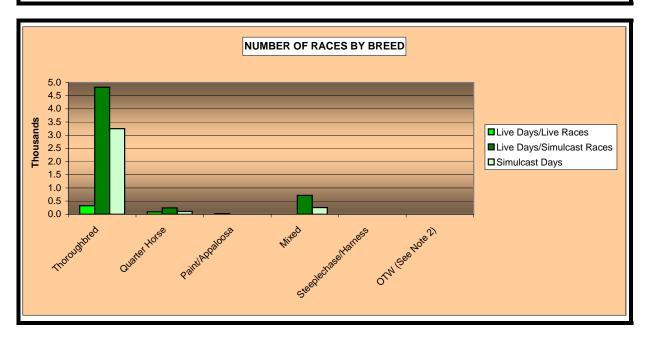
### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING NET WAGERED BY BREED FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	Live Races	Days Simulcast Races	Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred Quarter Horse Paint/Appaloosa	\$965,420 211,807 33,089	\$1,162,320 37,884	\$297,106 4,606	\$965,420 211,807 33,089	\$1,459,427 42,490	\$2,424,846 254,297 33,089
Mixed Steeplechase/Harness	694 0	117,740 0	21,364 0	55,069 694 0	139,105 0	139,799
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	\$1,211,010	\$1,317,944	\$323,077	\$1,211,010	\$1,641,021	\$2,852,031



### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING NUMBER OF RACES BY BREED FEBRUARY 24, 2006 THROUGH MAY 28, 2006

		e Days		Total	Total	
	Live Races	Simulcast Races	Simulcast Days	Live Races	Simulcast Races	Grand Total
Thoroughbred	325	4,821	3,249	325	8,070	8,395
Quarter Horse	92	239	105	92	344	436
Paint/Appaloosa	22	0	0	22	0	22
Mixed	1	717	255	1	972	973
Steeplechase/Harness	0	0	0	0	0	0
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	440	5,777	3,609	440	9,386	9,826

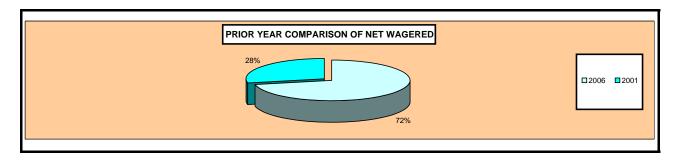


### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING OTHER STATISTICAL INFORMATION FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	Live Days (See Note 5 )	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$2,528,953.90	\$323,076.95	\$2,852,030.85
Attendance	0	0	0
Average Daily Attendance	0	0	0
Number of Race Days	41	51	92
Average Daily Handle	61,681.80	6,334.84	31,000.34
Average Daily Wagered Per Capita	n/a	n/a	n/a
LIVE RACES			
Average Wagered Per Race: Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	2,970.52 2,302.25 1,504.05 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	7.93 2.24 0.54 0.02 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	
SIMULCAST RACES  Average Wagered Per Race: Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	241.10 158.51 0.00 164.21 0.00 0.00	91.45 43.87 0.00 83.78 0.00 0.00	
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	117.59 5.83 0.00 17.49 0.00 0.00	94.53 4.69 0.00 14.06 0.00 0.00	
Federal Income Tax Withheld	\$0	\$0	\$0
State Income Tax Withheld	\$0	\$0	\$0

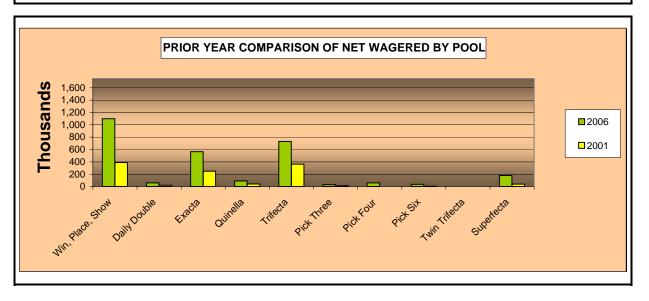
# OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	2006	2001	N/A	2001 to 2006 Increase (Decrease)	% Change	increase (Decrease)	% Change
NET WAGERED	\$2,852,030.85	\$1,121,960.00	\$0.00	\$1,730,070.85	154%	N/A	N/A
COMMISSIONS:							
Licensee	268,761.68	94,327.99	0.00	174,433.69	185%	N/A	N/A
Purses	221,961.83	79,848.28	0.00	142,113.55	178%	N/A	N/A
Host Track	68,467.94	28,677.60	0.00	39,790.34	139%	N/A	N/A
State Tax	59,533.28	22,499.91	0.00	37,033.37	165%	N/A	N/A
County Tax (See Note 4)	0.00	206.22	0.00	(206.22)	-100%	N/A	N/A
City Tax (See Note 4)	0.00	206.22	0.00	(206.22)	-100%	N/A	N/A
State Auditor	1,532.16	613.37	0.00	918.79	150%	N/A	N/A
Breeding Development Fund							
Special Account	4,207.04	3,681.41	0.00	525.63	14%	N/A	N/A
OTHERS:							
Breakage	18,843.01	6,797.04	0.00	12,045.97	177%	N/A	N/A
Unclaimed Tickets	0.00	0.00	0.00	0.00	0%	N/A	N/A
TOTAL COMMISSIONS AND							
OTHERS	\$643,306.94	\$236,858.04	\$0.00	\$406,448.90	171.60%	N/A	N/A
TOTAL COMMISSIONS							
RECEIVED FROM GUEST							
FACILITIES	\$47,615.52	\$8,253.13	\$0.00	\$39,362.39	476.94%	N/A	N/A
NET PAID TO THE PUBLIC	\$2,256,339.43	\$893,355.09	\$0.00	\$1,362,984.34	152.57%	N/A	N/A



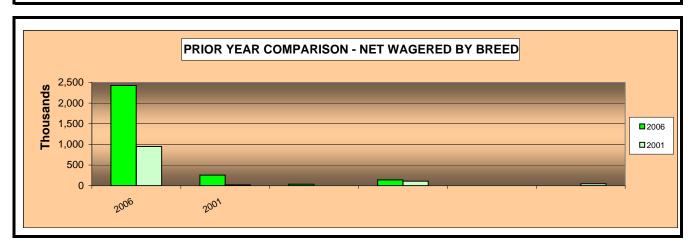
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING PRIOR YEAR COMPARISON - NET WAGERED BY POOL FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	2006	2001	N/A	2001 to 2006 Increase (Decrease)	% Change	increase (Decrease)	% Change
Win, Place, Show	\$1,098,189	\$387,875	\$0	\$710,314	183%	N/A	N/A
Daily Double	60,877	19,941	0	40,936	205%	N/A	N/A
Exacta	564,699	248,129	0	316,570	128%	N/A	N/A
Quinella	91,534	42,070	0	49,464	118%	N/A	N/A
Trifecta	731,490	363,763	0	367,727	101%	N/A	N/A
Pick Three	29,835	13,448	0	16,387	122%	N/A	N/A
Pick Four	60,363	833	0	59,530	7146%	N/A	N/A
Pick Five	0	0	0	0	0%	N/A	N/A
Pick Six	35,097	5,478	0	29,619	541%	N/A	N/A
Other Multiple Pick	0	0	0	0	0%	N/A	N/A
Twin Trifecta	463	548	0	(86)	-16%	N/A	N/A
Superfecta	179,485	39,875	0	139,610	350%	N/A	N/A
NET WAGERED	\$2,852,031	\$1,121,960	\$0	\$1,730,071	154%	N/A	N/A



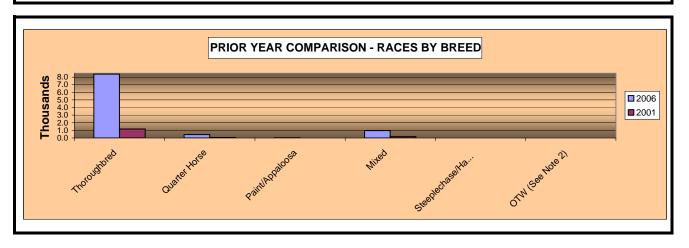
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING PRIOR YEAR COMPARISON - NET WAGERED BY BREED FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	2006	2001	N/A	2001 to 2006 Increase (Decrease)	% Change	increase (Decrease)	% Change
Thoroughbred	\$2,424,846	\$949,224	\$0	\$1,475,622.25	155%	N/A	N/A
Quarter Horse	254,297	20,076	0	234,220.70	1167%	N/A	N/A
Paint/Appaloosa	33,089	0	0	33,089.00	100%	N/A	N/A
Mixed	139,799	106,836	0	32,962.80	31%	N/A	N/A
Steeplechase/Harness	0	0	0	0.00	0%	N/A	N/A
OTW (See Note 2)	0	45,824	0	-45,824.00	-100%	N/A	N/A
NET WAGERED	\$2,852,031	\$1,121,960	\$0	\$1,730,070.75	154%	N/A	N/A



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	2006	2001	N/A	2005 to 2004 Increase (Decrease)	% Change	increase (Decrease)	% Change
Thoroughbred	8,395	1,188	0	7,207	607%	N/A	N/A
Quarter Horse	436	60	0	376	627%	N/A	N/A
Paint/Appaloosa	22	0	0	22	100%	N/A	N/A
Mixed	973	175	0	798	456%	N/A	N/A
Steeplechase/Harness	0	0	0	0	0%	N/A	N/A
OTW (See Note 2)	0	0	0	0	0%	N/A	N/A
NET WAGERED	9,826	1,423	0	8,403	591%	N/A	N/A



### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS - MIXED BREED RACE MEETING PRIOR YEAR COMPARISON - STATISTICAL INFORMATION FEBRUARY 24, 2006 THROUGH MAY 28, 2006

	2006	2001	N/A	2001 to 2006 Increase (Decrease)	% Change	increase (Decrease)	% Change
Net Wagered	\$2,852,030.85	\$1,121,960.00	N/A	1,730,071	154.20%	N/A	N/A
Attendance	0	10,189	N/A	(10,189.00)	-100.00%	N/A	N/A
Average Daily Attendance	0.00	509.45	N/A	(509.45)	-100.00%	N/A	N/A
Number of Race Days	92	20	N/A	72.00	360.00%	N/A	N/A
Average Daily Handle	\$31,000.34	\$56,098.00	N/A	(\$25,097.66)	-44.74%	N/A	N/A
Average Daily Wagered Per Capita	N/A	\$110.11	N/A	N/A	N/A	N/A	N/A
LIVE RACES Average Wagered Per Race: Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	2,970.52 2,302.25 1,504.05 0.00 0.00 0.00	6,343.89 0.00 0.00 0.00 0.00 65.18	N/A N/A N/A N/A N/A	(3,373.37) 2,302.25 1,504.05 0.00 0.00 (65.18)	-53.18% 100.00% 100.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	7.93 2.24 0.54 0.02 0.00 0.00	6.50 0.00 0.00 0.00 0.00 6.50	N/A N/A N/A N/A N/A	1.43 2.24 0.54 0.02 0.00 (6.50)	21.95% 100.00% 100.00% 0.00% -100.00%	N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A
SIMULCAST RACES Average Wagered Per Race: Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	180.85 123.52 0.00 143.11 0.00 0.00	478.06 334.60 0.00 610.49 0.00 30.62	N/A N/A N/A N/A N/A	(297.21) (211.08) 0.00 (467.38) 0.00 (30.62)	-62.17% -63.09% 0.00% -76.56% 0.00% -100.00%	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW Federal Income Tax Withheld	87.72 3.74 0.00 10.57 0.00 0.00	112.30 6.00 0.00 17.50 0.00 135.80 \$3,605.00	N/A N/A N/A N/A N/A	(24.58) (2.26) 0.00 (6.93) 0.00 (135.80) (\$3,605.00)	-21.89% -37.68% 0.00% -39.63% 0.00% -100.00%	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A
State Income Tax Withheld	\$0.00	\$514.00	N/A	(\$514.00)	-100.00%	N/A	N/A

### **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