



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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WILL ROGERS DOWNS

SIMULCAST RACE DAYS

DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005



**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS
DECEMBER 9, 2005 THROUGH
DECEMBER 31, 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

February 2, 2006

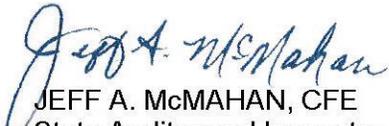
**TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION**

Transmitted herewith is the Statistical Report of Operations for Will Rogers Downs – Simulcast Race Days, December 9, 2005 through December 31, 2005, which is the result of our monitoring and data accumulation.

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

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

Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS
DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005

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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 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.



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 United Tote Company located at Will Rogers Downs for the Simulcast Race Days for December 9, 2005 through December 31, 2005.

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

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

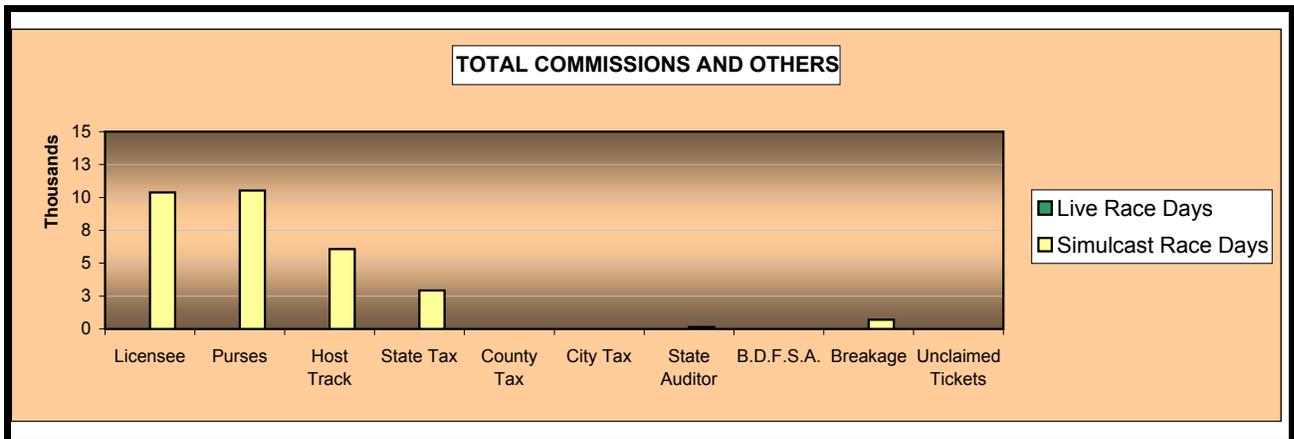
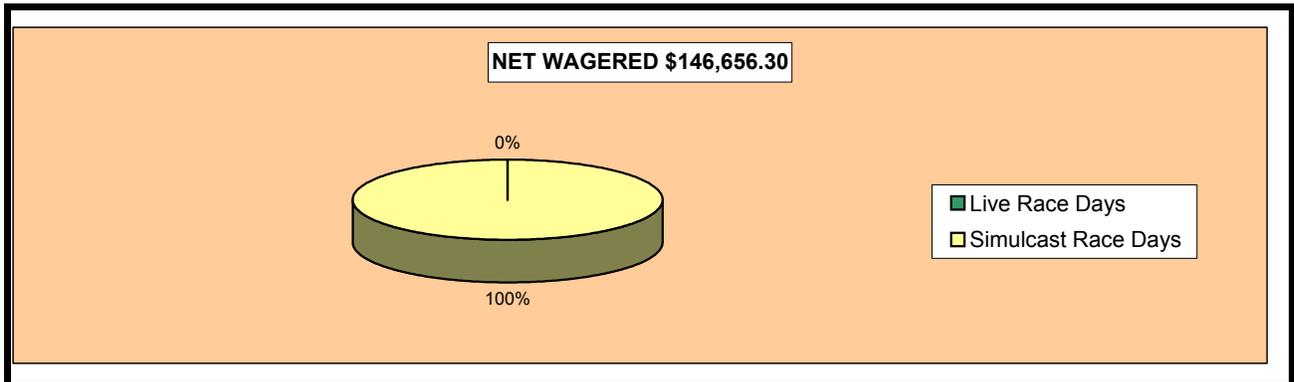
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

January 31, 2006

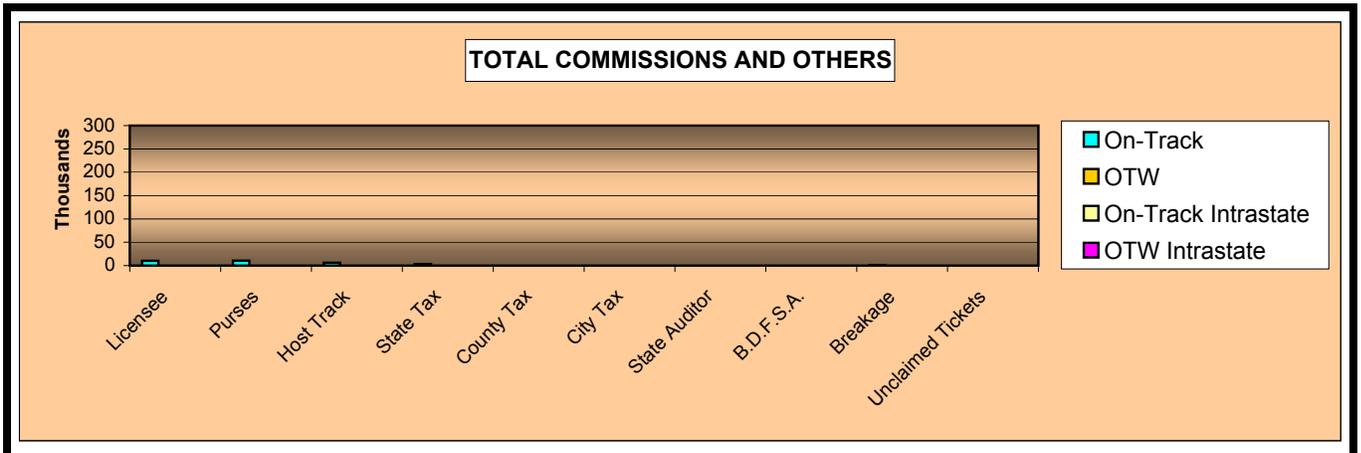
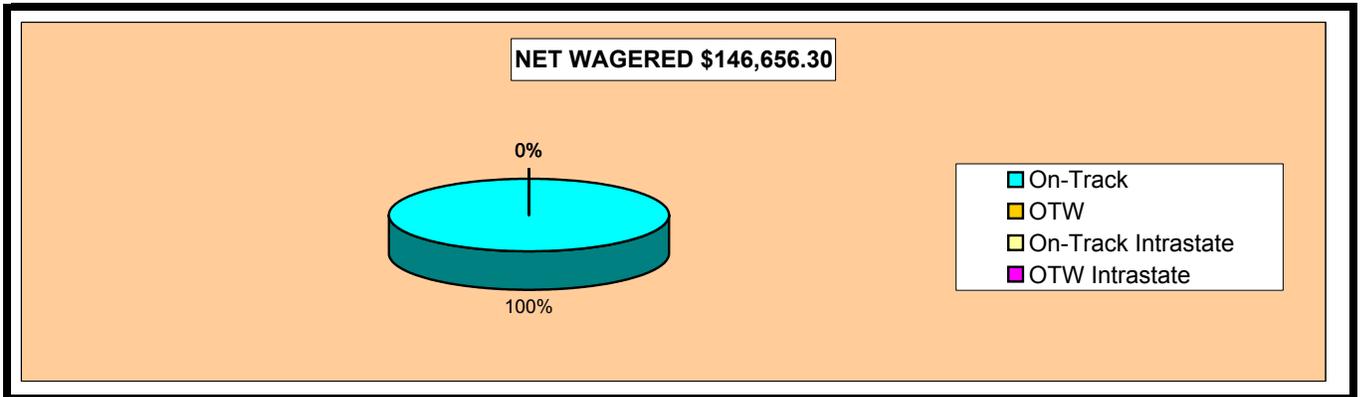
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 DISTRIBUTION SUMMARY OF NET WAGERED
 DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005**

	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$146,656.30	\$146,656.30	\$0.00	\$146,656.30
COMMISSIONS:					
Licensee	0.00	10,371.08	10,371.08	0.00	10,371.08
Purses	0.00	10,517.80	10,517.80	0.00	10,517.80
Host Track	0.00	6,067.37	6,067.37	0.00	6,067.37
State Tax	0.00	2,933.14	2,933.14	0.00	2,933.14
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	0.00	146.66	146.66	0.00	146.66
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	0.00	0.00	0.00
OTHERS:					
Breakage	0.00	694.41	694.41	0.00	694.41
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	0.00	30,730.46	30,730.46	\$0.00	\$30,730.46
NET PAID TO THE PUBLIC	\$0.00	\$115,925.84	\$115,925.84		



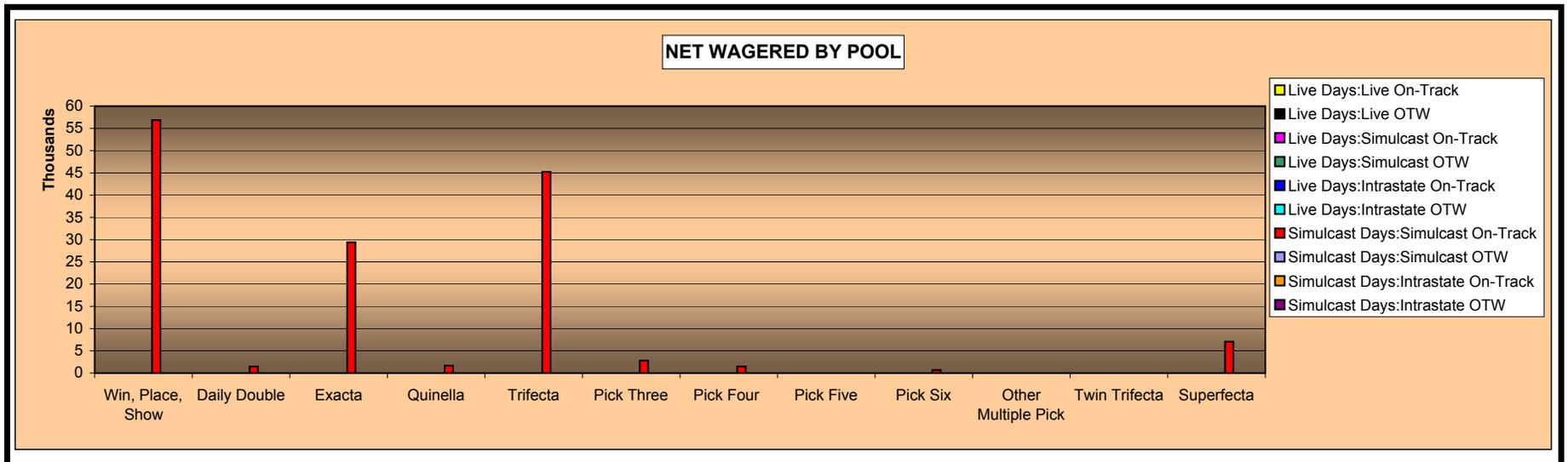
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS
 DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005**

	Simulcast Days				Grand Total
	Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$146,656.30	\$0.00	\$0.00	\$0.00	\$146,656.30
COMMISSIONS:					
Licensee	10,371.08	0.00	0.00	0.00	10,371.08
Purses	10,517.80	0.00	0.00	0.00	10,517.80
Host Track	6,067.37	0.00	0.00	0.00	6,067.37
State Tax	2,933.14	0.00	0.00	0.00	2,933.14
County Tax	0.00	0.00	0.00	0.00	0.00
City Tax	0.00	0.00	0.00	0.00	0.00
State Auditor	146.66	0.00	0.00	0.00	146.66
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	0.00	0.00	0.00
OTHERS:					
Breakage	694.41	0.00	0.00	0.00	694.41
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$30,730.46	\$0.00	\$0.00	\$0.00	\$30,730.46
NET PAID TO THE PUBLIC	\$115,925.84	\$0.00	\$0.00	\$0.00	\$115,925.84



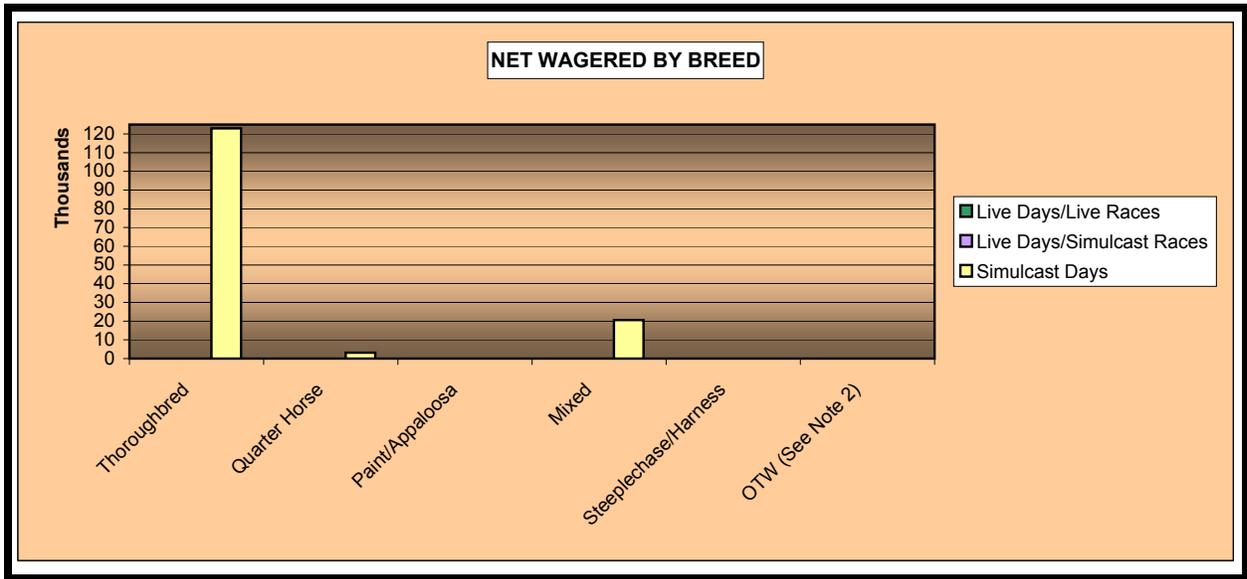
OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 NET WAGERED BY POOL
 DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005

	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	\$0	\$0	\$0	\$0	\$0	\$0	\$56,878	\$0	\$0	\$0	\$56,878	\$0	\$56,878
Daily Double	0	0	0	0	0	0	1,467	0	0	0	1,467	0	1,467
Exacta	0	0	0	0	0	0	29,389	0	0	0	29,389	0	29,389
Quinella	0	0	0	0	0	0	1,675	0	0	0	1,675	0	1,675
Trifecta	0	0	0	0	0	0	45,222	0	0	0	45,222	0	45,222
Pick Three	0	0	0	0	0	0	2,795	0	0	0	2,795	0	2,795
Pick Four	0	0	0	0	0	0	1,493	0	0	0	1,493	0	1,493
Pick Five	0	0	0	0	0	0	0	0	0	0	0	0	0
Pick Six	0	0	0	0	0	0	658	0	0	0	658	0	658
Other Multiple Pick	0	0	0	0	0	0	0	0	0	0	0	0	0
Twin Trifecta	0	0	0	0	0	0	0	0	0	0	0	0	0
Superfecta	0	0	0	0	0	0	7,079	0	0	0	7,079	0	7,079
NET WAGERED	\$0	\$0	\$0	\$0	\$0	\$0	\$146,656	\$0	\$0	\$0	\$146,656	\$0	\$146,656



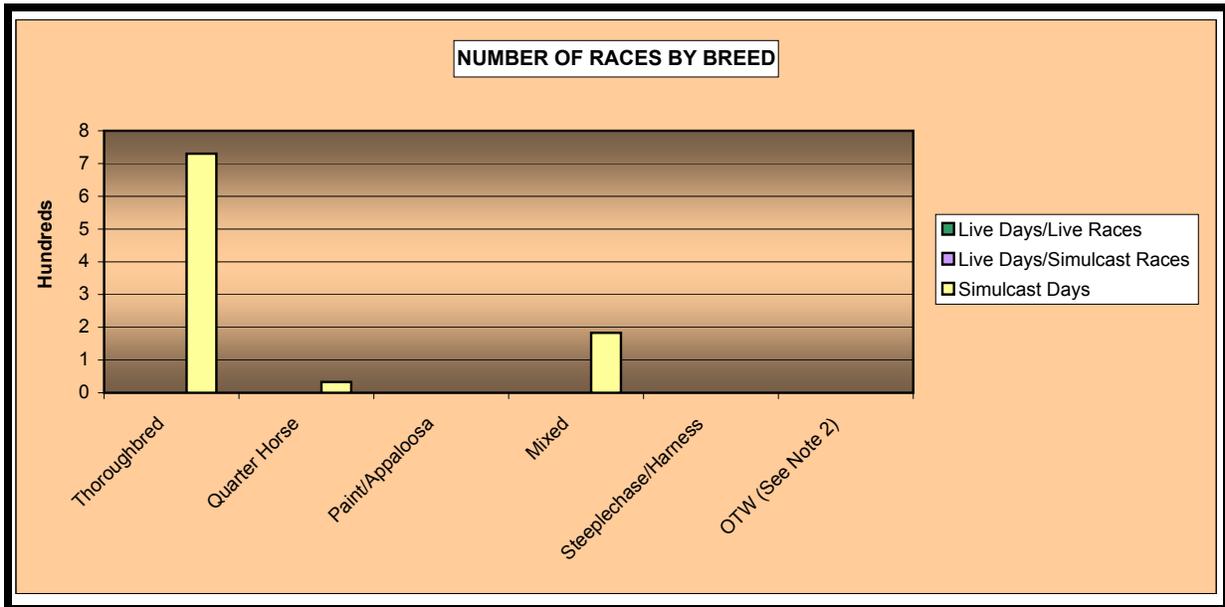
OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - SIMULCAST RACE DAYS
NET WAGERED BY BREED
DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	\$0	\$0	\$122,990	\$0	\$122,990	\$122,990
Quarter Horse	0	0	3,133	\$0	\$3,133	\$3,133
Paint/Appaloosa	0	0	0	\$0	\$0	\$0
Mixed	0	0	20,533	\$0	\$20,533	\$20,533
Steeplechase/Harness	0	0	0	\$0	\$0	\$0
OTW (See Note 2)	0	0	0	\$0	\$0	\$0
NET WAGERED	\$0	\$0	\$146,656	\$0	\$146,656	\$146,656



OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 NUMBER OF RACES BY BREED
 DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	0	0	730	0	730	730
Quarter Horse	0	0	33	0	33	33
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	183	0	183	183
Steeplechase/Harness	0	0	0	0	0	0
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	946	0	946	946



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - SIMULCAST RACE DAYS
OTHER STATISTICAL INFORMATION
DECEMBER 9, 2005 THROUGH DECEMBER 31, 2005

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$0.00	\$146,656	\$146,656
Attendance	0.00	0	0
Average Daily Attendance	0.00	0	0
Number of Race Days	0.00	21	21
Average Daily Handle	0.00	6,983.63	6,983.63
Average Daily Wagered Per Capita	0.00	0.00	0.00
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:			
Thoroughbred	\$0.00	\$168.48	\$168.48
Quarter Horse	0.00	94.94	94.94
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	112.20	112.20
Steeplechase/Harness	0.00	0.00	0.00
OTW	0.00	0.00	0.00
Average Races Per Day			
Thoroughbred	0.00	34.76	34.76
Quarter Horse	0.00	1.57	1.57
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	8.71	8.71
Steeplechase/Harness	0.00	0.00	0.00
OTW	0.00	45.05	45.05
Federal Income Tax Withheld	\$0.00	\$0.00	\$0.00
State Income Tax Withheld	\$0.00	\$0.00	\$0.00

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

2005 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.

APPENDIX

(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. 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.

JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 NORTH LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OKLAHOMA 73105-4896
405-521-3495

WWW.SALSTATE.OK.US