BLUE RIBBON DOWNS SIMULCAST RACE DAYS

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009



Oklahoma State Auditor & Inspector OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS – SIMULCAST RACE DAYS JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA State Auditor

MICHELLE R. DAY, ESQ. Chief Deputy



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January 14, 2010

TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

This is the Statistical Report of Operations for Blue Ribbon Downs-Simulcast Days, January 1, 2009 through December 31, 2009.

Thank you for the assistance and cooperation extended to our office during the course of our audit. We are committed to providing independent audit reports that serve as a management tool and provide accountability to the people of the State of Oklahoma.

Sincerely,

Bernage

STEVE BURRAGE, CPA STATE AUDITOR & INSPECTOR

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS – SIMULCAST RACE DAYS JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

TABLE OF CONTENTS

PAGE

INTRODUCTORY COMMENTS	ii
STATE AUDITOR AND INSPECTOR LETTER	1
DISTRIBUTION SUMMARY OF NET WAGERED	2
DISTRIBUTION SUMMARY OF NET WAGERED - SIMULCAST DAYS	3
NET WAGERED BY POOL	4
NET WAGERED BY BREED	5
NUMBER OF RACES BY BREED	6
OTHER STATISTICAL INFORMATION	7
PRIOR YEAR COMPARISON OF DISTRIBUTION SUMMARY OF NET WAGERED	8
PRIOR YEAR COMPARISON OF NET WAGERED BY POOL	9
PRIOR YEAR COMPARISON OF DISTRIBUTION NET WAGERED BY BREED	10
PRIOR YEAR COMPARISON OF NUMBER OF RACES BY BREED	11
PRIOR YEAR COMPARISON OF OTHER STATISTICAL INFORMATION	12
ENDNOTES	13
APPENDIX	14

INTRODUCTORY COMMENTS

Statistical data and information contained herein are for presentation purposes only. Summations may differ due to rounding.

Statistical data compiled for this report is presented as a summary of wagers (handle), distribution of fees, commissions, and purses for each race meeting by association or fair. This compilation of statistical data does not purport to replace any association or independent auditor's end-of-meet conclusions.

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

Reference notes behind titles (See Note) indicate clarifying data in the Endnotes of this report.

A glossary of report terms, titles, and headings can be found in the Appendix.

STATE AUDITOR AND 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 Blue Ribbon Downs for the Simulcast Race Days for January 1, 2009 through December 31, 2009.

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.

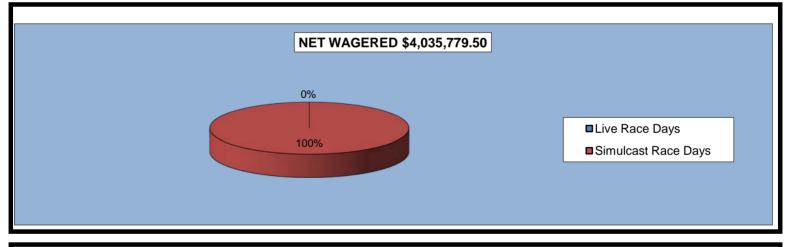
Sincerely,

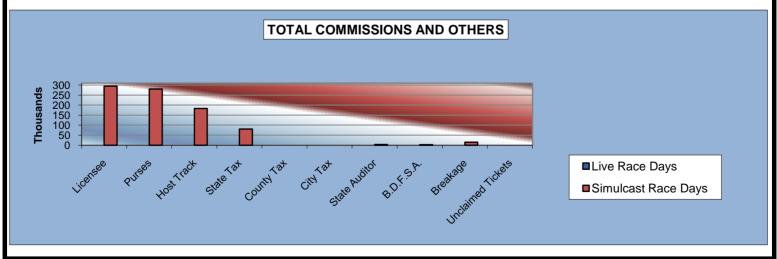
STEVE BURRAGE, CPA STATE AUDITOR & INSPECTOR

December 23, 2009

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

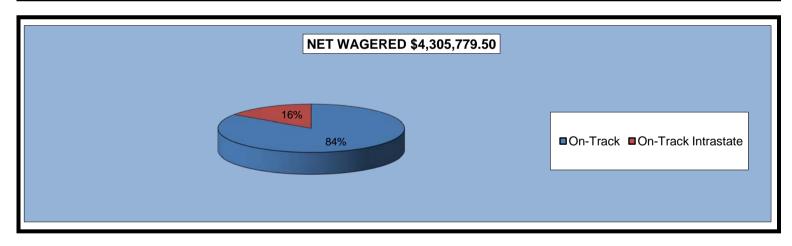
	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$4,035,779.50	\$4,035,779.50	\$0.00	\$4,035,779.50
COMMISSIONS:					
Licensee	0.00	293,995.64	293,995.64	0.00	293,995.64
Purses	0.00	280,220.79	280,220.79	0.00	280,220.79
Host Track	0.00	183,378.50	183,378.50	0.00	183,378.50
State Tax	0.00	80,715.57	80,715.57	0.00	80,715.57
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	3,409.44	3,409.44	0.00	3,409.44
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	2,255.81	2,255.81	0.00	2,255.81
OTHERS:					
Breakage	0.00	15,006.01	15,006.01	0.00	15,006.01
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$0.00	\$858,981.76	\$858,981.76	\$0.00	\$858,981.76
NET PAID TO THE PUBLIC	\$0.00	\$3,176,797.74	\$3,176,797.74		

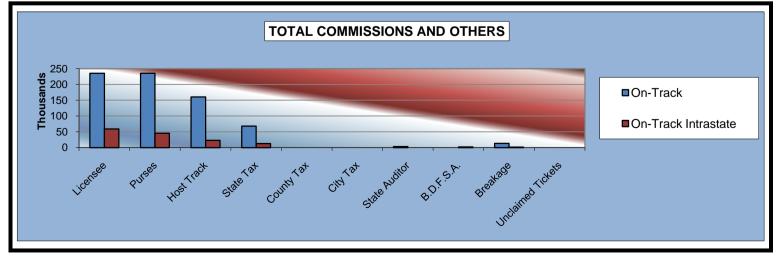




OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

		Simulcas	st Days		
	Simulca	st	Intrast	ate	Grand
	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$3,409,441.70	\$0.00	\$626,337.80	\$0.00	\$4,035,779.50
COMMISSIONS:					
Licensee	235,100.85	0.00	58,894.79	0.00	293,995.64
Purses	235,114.81	0.00	45,105.98	0.00	280,220.79
Host Track	160,401.64	0.00	22,976.86	0.00	183,378.50
State Tax	68,188.85 0.00		12,526.72	0.00	80,715.57
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	3,409.44	0.00	0.00	0.00	3,409.44
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	2,255.81	0.00	2,255.81
OTHERS:					
Breakage	13,498.78	0.00	1,507.23	0.00	15,006.01
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$715,714.37	\$0.00	\$143,267.39	\$0.00	\$858,981.76
NET PAID TO THE PUBLIC	\$2,693,727.33	\$0.00	\$483,070.41	\$0.00	\$3,176,797.74

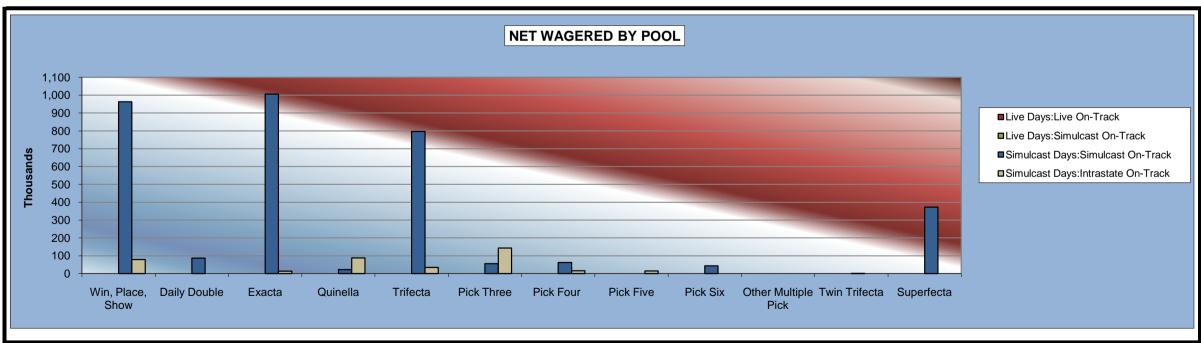




OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS NET WAGERED BY POOL JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

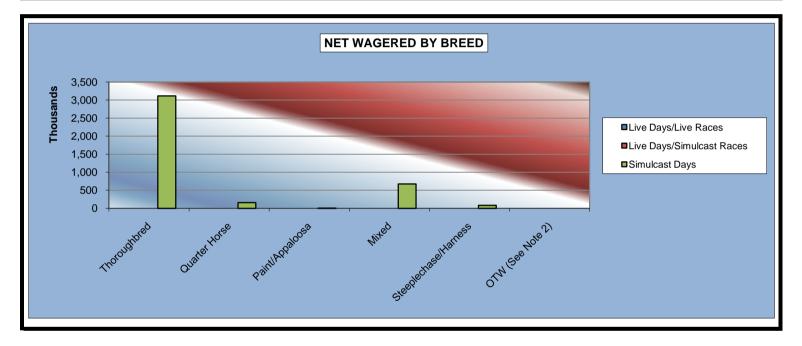
			Live Day	/S				Simulcas	st Days				
	Live Rad	ces	Simulcast	Races	Intrast	ate	Simulcast	Races	Intrast	ate	Total		Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
Win, Place, Show	\$0.00	0.00	0.00	0.00	0.00	0.00	962,780.00	0.00	79,230.00	0.00	1,042,010.00	0.00	\$1,042,010.00
Daily Double	0.00	0.00	0.00	0.00	0.00	0.00	87,047.00	0.00	13,765.00	0.00	100,812.00	0.00	100,812.00
Exacta	0.00	0.00	0.00	0.00	0.00	0.00	1,005,549.00	0.00	87,701.00	0.00	1,093,250.00	0.00	1,093,250.00
Quinella	0.00	0.00	0.00	0.00	0.00	0.00	22,455.00	0.00	35,109.00	0.00	57,564.00	0.00	57,564.00
Trifecta	0.00	0.00	0.00	0.00	0.00	0.00	796,565.00	0.00	143,362.00	0.00	939,927.00	0.00	939,927.00
Pick Three	0.00	0.00	0.00	0.00	0.00	0.00	56,281.80	0.00	15,686.00	0.00	71,967.80	0.00	71,967.80
Pick Four	0.00	0.00	0.00	0.00	0.00	0.00	62,670.90	0.00	14,909.00	0.00	77,579.90	0.00	77,579.90
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	0.00	0.00	0.00	0.00	0.00	0.00	43,256.00	0.00	0.00	0.00	43,256.00	0.00	43,256.00
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	0.00	0.00	0.00	0.00	286.00	0.00	0.00	0.00	286.00	0.00	286.00
Superfecta	0.00	0.00	0.00	0.00	0.00	0.00	372,551.00	0.00	236,575.80	0.00	609,126.80	0.00	609,126.80
NET WAGERED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,409,441.70	\$0.00	\$626,337.80	\$0.00	\$4,035,779.50	\$0.00	\$4,035,779.50





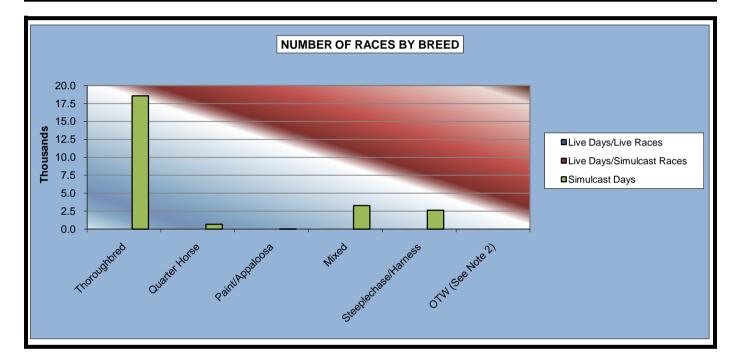
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS NET WAGERED BY BREED JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	Live Da	ays Simulcast Races	Simulcast	Total Live Races	Total Simulcast	Grand
	Races	Naces	Days	Naces	Races	Total
Thoroughbred	\$0.00	\$0.00	\$3,116,295.30	\$0.00	\$3,116,295.30	\$3,116,295.30
Quarter Horse	0.00	0.00	158,289.20	0.00	158,289.20	158,289.20
Paint/Appaloosa	0.00	0.00	501.70	0.00	501.70	501.70
Mixed	0.00	0.00	676,440.70	0.00	676,440.70	676,440.70
Steeplechase/Harness	0.00	0.00	84,252.60	0.00	84,252.60	84,252.60
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00	0.00
NET WAGERED	\$0.00	\$0.00	\$4,035,779.50	\$0.00	\$4,035,779.50	\$4,035,779.50



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS NUMBER OF RACES BY BREED JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	Liv	e Days		Total	Total	
	Live Races	Simulcast Races	Simulcast Days	Live Races	Simulcast Races	Grand Total
Thoroughbred	0	0	18,562	0	18,562	18,562
Quarter Horse	0	0	669	0	669	669
Paint/Appaloosa	0	0	11	0	11	11
Mixed	0	0	3,275	0	3,275	3,275
Steeplechase/Harness	0	0	2,620	0	2,620	2,620
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	25,137	0	25,137	25,137

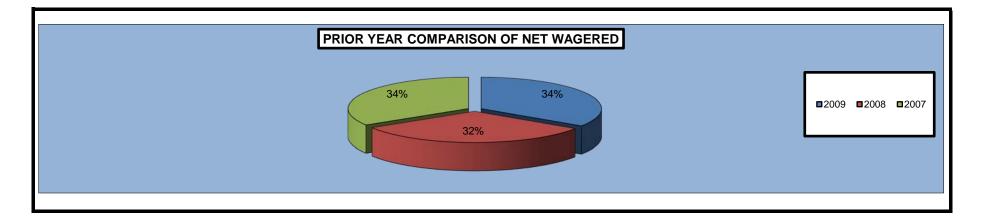


OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS OTHER STATISTICAL INFORMATION JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$0.00	\$4,035,779.50	\$4,035,779.50
Number of Race Days	0	211	211
Average Daily Handle	0.00	19,126.92	19,126.92
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 OTW	0.00 0.00	0.00 0.00	0.00 0.00
SIMULCAST RACES			
Average Wagered Per Race:			
Thoroughbred	0.00	167.89	167.89
Quarter Horse	0.00	236.61	236.61
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	206.55	206.55
Steeplechase/Harness	0.00	32.16	32.16
OTW	0.00	0.00	0.00
Average Races Per Day			
Thoroughbred	0.00	87.97	87.97
Quarter Horse	0.00	3.17	3.17
Paint/Appaloosa	0.00	0.05	0.05
Mixed	0.00	15.52	15.52
Steeplechase/Harness OTW	0.00 0.00	12.42 0.00	12.42 0.00
Federal Income Tax Withheld	\$0.00	\$5,781.00	\$5,781.00
State Income Tax Withheld	\$0.00	\$924.00	\$924.00

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

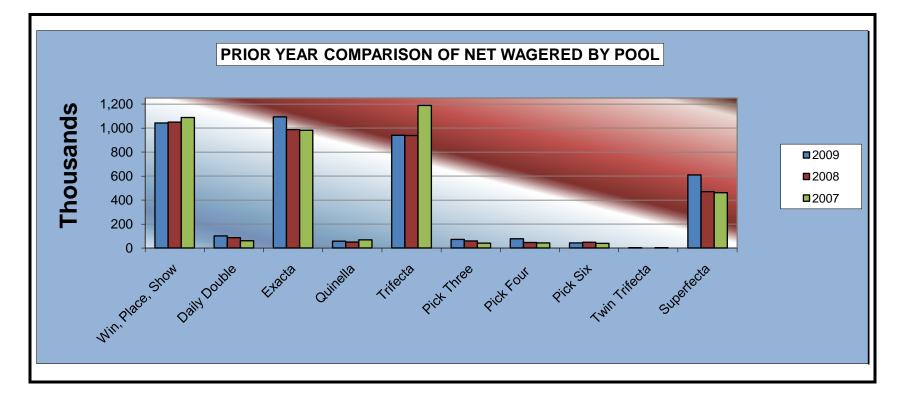
	2009	2008	2007	2008 to 2009 Increase (Decrease)	% Change	2007 to 2008 increase (Decrease)	% Change
NET WAGERED	\$4,035,779.50	\$3,738,016.10	\$3,973,917.30	\$297,763.40	7.97%	(\$235,901.20)	-5.94%
COMMISSIONS:							
Licensee	293,995.64	260,212.52	269,571.44	33,783.12	12.98%	(9,358.92)	-3.47%
Purses	280,220.79	253,570.85	280,419.10	26,649.94	10.51%	(26,848.25)	-9.57%
Host Track	183,378.50	176,744.20	181,031.27	6,634.30	3.75%	(4,287.07)	-2.37%
State Tax	80,715.57	73,527.40	77,946.88	7,188.17	0.00%	(4,419.48)	-5.67%
County Tax (See Note 4)	0.00	0.00	5,151.11	0.00	0.00%	(5,151.11)	-100.00%
City Tax (See Note 4)	0.00	0.00	5,151.11	0.00	0.00%	(5,151.11)	-100.00%
State Auditor Breeding Development Fund	3,409.44	3,392.71	3,643.45	16.73	0.49%	(250.74)	-6.88%
Special Account	2,255.81	940.31	890.13	1,315.50	139.90%	50.18	5.64%
OTHERS:							
Breakage	15,006.01	15,966.68	15,660.87	(960.67)	-6.02%	305.81	1.95%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND							
OTHERS	\$858,981.76	\$784,354.67	\$839,465.36	\$74,627.09	9.51%	(\$55,110.69)	-6.56%
TOTAL COMMISSIONS RECEIVED FROM GUEST							
FACILITIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
NET PAID TO THE PUBLIC	\$3,176,797.74	\$2,953,661.43	\$3,134,451.94	\$223,136.31	7.55%	(\$180,790.51)	-5.77%



-8-

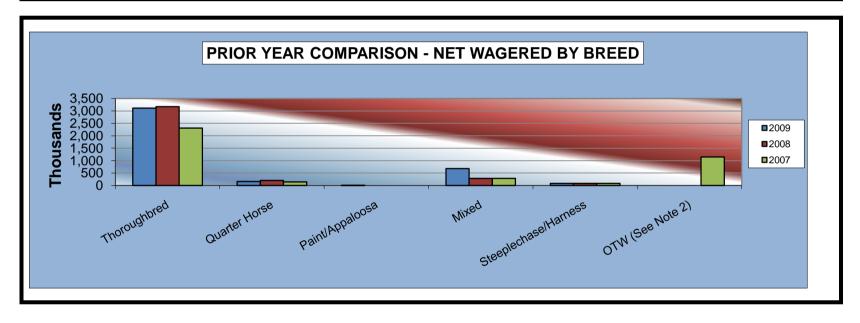
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS PRIOR YEAR COMPARISON - NET WAGERED BY POOL JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	2009	2008	2007	2008 to 2009 Increase (Decrease)	% Change	2007 to 2008 increase (Decrease)	% Change
Win, Place, Show	1,042,010.00	1,049,737.00	1,088,482.00	(7,727.00)	-0.74%	(\$38,745.00)	-3.56%
Daily Double	100,812.00	86,148.00	61,626.00	14,664.00	17.02%	24,522.00	39.79%
Exacta Quinella	1,093,250.00 57,564.00	987,867.00 50,525.00	981,323.00 68,280.00	105,383.00 7,039.00	10.67% 13.93%	6,544.00 (17,755.00)	0.67% <mark>-26.00%</mark>
Trifecta Pick Three	939,927.00 71,967.80	938,041.00 59,270.10	1,188,337.70 40,975.00	1,886.00 12,697.70	0.20% 21.42%	<mark>(250,296.70)</mark> 18,295.10	-21.06% 44.65%
Pick Four Pick Five	77,579.90 0.00	47,184.70 0.00	43,013.40 0.00	30,395.20 0.00	64.42% 0.00%	4,171.30 0.00	9.70% 0.00%
Pick Six Other Multiple Pick	43,256.00 0.00	47,953.10 0.00	39,034.00 0.00	(4,697.10) 0.00	<mark>-9.80%</mark> 0.00%	8,919.10 0.00	22.85% 0.00%
Twin Trifecta Superfecta	286.00 609,126.80	0.00 471,290.20	727.00 462,119.10	286.00 137,836.60	100.00% 29.25%	<mark>(727.00)</mark> 9,171.10	<mark>-100.00%</mark> 1.98%
	000,120.00			101,000.00	20.2070	3,11110	1.0070
NET WAGERED	\$4,035,779.50	\$3,738,016.10	\$3,973,917.20	\$297,763.40	7.97%	(\$235,901.10)	-5.94%



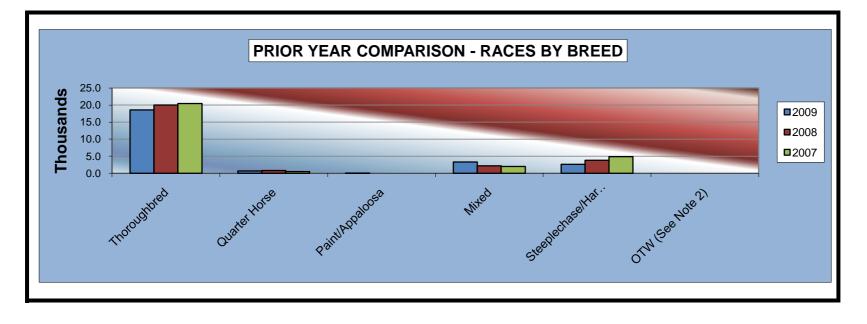
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS PRIOR YEAR COMPARISON - NET WAGERED BY BREED JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	2009	2008	2007	2008 to 2009 Increase (Decrease)	% Change	2007 to 2008 increase (Decrease)	% Change
Thoroughbred	3,116,295.30	3,172,258.50	2,313,691.40	(55,963.20)	-1.76%	\$858,567.10	37.11%
Quarter Horse	158,289.20	198,977.20	143,012.70	(40,688.00)	-20.45%	55,964.50	39.13%
Paint/Appaloosa	501.70	0.00	0.00	501.70	100.00%	0.00	0.00%
Mixed	676,440.70	282,981.30	288,525.80	393,459.40	139.04%	(5,544.50)	-1.92%
Steeplechase/Harness	84,252.60	83,799.10	83,997.40	453.50	0.54%	(198.30)	-0.24%
OTW (See Note 2)	0.00	0.00	1,144,690.00	0.00	0.00%	(1,144,690.00)	-100.00%
NET WAGERED	\$4,035,779.50	\$3,738,016.10	\$3,973,917.30	\$297,763.40	7.97%	(\$235,901.20)	-5.94%



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

				2008 to 2009		2007 to 2008	
	2009	2008	2007	Increase (Decrease)	% Change	increase (Decrease)	% Change
Thoroughbred	18,562	20,036	20,416	(1,474)	-7.36%	(380)	-1.86%
Quarter Horse	669	824	516	(155)	-18.81%	308	59.69%
Paint/Appaloosa	11	0	0	11	100.00%	0	100.00%
Mixed	3,275	2,164	1,979	1,111	51.34%	185	9.35%
Steeplechase/Harness	2,620	3,795	4,863	(1,175)	-30.96%	(1,068)	-21.96%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
NET WAGERED	25,137	26,819	27,774	(1,682)	-6.27%	(955)	-3.44%



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST DAYS PRIOR YEAR COMPARISON - STATISTICAL INFORMATION JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	2009	2008	2007	2008 to 2009 Increase	%	2007 to 2008 increase	%
	2005	2000	2007	(Decrease)	Change	(Decrease)	Change
Net Wagered	\$4,035,779.50	\$3,738,016.10	\$3,973,917.30	\$297,763.40	7.97%	(\$235,901.20)	-5.94%
Number of Race Days	221	228	226	(7)	-3.07%	2	0.88%
Number of Live Days	0	0	0	0	0.00%	0	0.00%
Average Daily Handle	\$18,261.45	\$16,394.81	\$17,583.70	\$1,866.64	11.39%	(\$1,188.89)	-6.76%
LIVE RACES Average Wagered Per Race:							
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%
отѡ	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Average Races Per Day	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%
Quarter Horse	0.00	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%
SIMULCAST RACES							
Average Wagered Per Race:							
Thoroughbred	167.89	158.33	113.33	9.56	6.04%	45.00	39.71%
Quarter Horse	236.61	241.48	277.16	(4.87)	-2.02%	(35.68)	-12.87%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed Steepleebase/Herpese	206.55 32.16	130.77 22.08	145.79 17.27	75.78 10.08	57.95% 45.65%	<mark>(15.02)</mark> 4.81	-10.30% 27.85%
Steeplechase/Harness OTW	0.00	0.00	41.21	0.00	45.65% 0.00%		-100.00%
Average Races Per Day							
Thoroughbred	87.97	87.88	90.34	0.09	0.10%	(2.46)	-2.72%
Quarter Horse	3.17	3.61	2.28	(0.44)	-12.19%	1.33	58.33%
Paint/Appaloosa	0.05	0.00	0.00	0.05	0.00%	0.00	0.00%
Mixed	15.52	9.49	8.76	6.03	63.54%	0.73	8.33%
Steeplechase/Harness	12.42	16.64	21.52	(4.22)	-25.36%	(4.88)	-22.68%
OTW	0.00	0.00	122.89	0.00	0.00%	(122.89)	-100.00%
Federal Income Tax Withheld	\$5,781.00	\$4,625.00	\$13,892.00	1,156.00	24.99%	(\$9,267.00)	-66.71%
State Income Tax Withheld	\$924.00	\$740.00	\$2,223.00	184.00	24.86%	(\$1,483.00)	-66.71%

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

2009 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 pari-mutuel wagering.

PER CAPITA Per capita, total wagers divided by total attendance.

PINTO HORSE RACING The form of horse racing in which each participating horse is a Pinto horse registered with the Pinto Horse Association of American, Inc., or any successor organization and mounted by a Jockey.

PURSES Portion of the takeout retained by horsemen from pari-mutuel wagering as determined by Oklahoma Statutes.

QUARTER HORSE RACING The form of horse racing in which each participating horse is a Quarter Horse registered with the American Quarter Horse Association or any successor organization, mounted by a Jockey, and engaged in a race on the flat.

RACE DAY A day during which horse races are conducted.

RACE MEETING The entire period of time not to exceed twenty (20) calendar days separating any race days for which an organization license has been granted to a person by the Commission to hold horse racing where a pari-mutuel system of wagering is conducted.

SIMULCAST Means audio-visual transmission of a race meeting to off-track betting systems for the purpose of accepting wagers on the results of horse racing events. May include the transmission of pari-mutuel wagering odds, amounts wagered and the payoffs of such events, and other horse racing programming relating to the racehorses or participants.

SIMULCAST DAYS Days when the organization licensee is not conducting live racing, the licensee may accept wagers on the results of not more than six out-of-state full racing programs.

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.



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