STATISTICAL AUDIT

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS THOROUGHBRED RACE MEETING

For the period March 3, 2012 through May 19, 2012





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS – THOROUGHBRED RACE MEETING MARCH 5, 2012 THROUGH MAY 19, 2012

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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

June 25, 2012

TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

Transmitted herewith is the Statistical Report of Operations for Will Rogers Downs Thoroughbred Meet of March 5, 2012 through May 19, 2012. 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.

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,

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

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS – THOROUGHBRED RACE MEETING MARCH 5, 2012 THROUGH MAY 19, 2012

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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 Will Rogers Downs for the Thoroughbred Race Meeting for March 5, 2012 through May 19, 2012.

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 control. Accordingly, we do not express an opinion on their internal control structure.

Sincerely,

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

June 25, 2012

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.

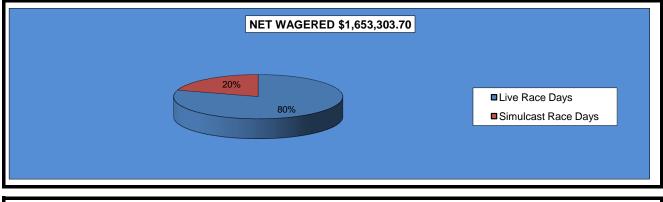
Data contained in this report was compiled from the American Tote Company located at Will Rogers Downs.

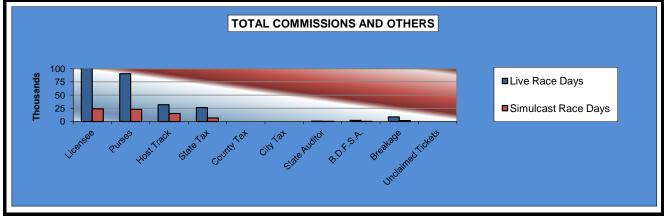
Reference notes behind titles (See Note) indicate clarifying data in the Endnotes of this report.

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

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED MARCH 5, 2012 THROUGH MAY 19, 2012

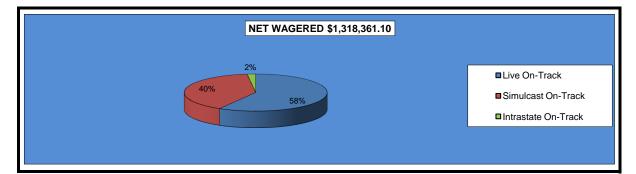
	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$1,318,361.10	\$334,942.60	\$1,653,303.70	\$18,524,913.46	\$20,178,217.16
COMMISSIONS:					
Licensee	115,773.72	23,731.76	139,505.48	291,419.52	430,925.00
Purses	90,575.31	22,868.86	113,444.17	210,025.71	323,469.88
Host Track	31,852.32	15,186.15	47,038.47	0.00	47,038.47
State Tax	26,367.21	6,683.18	33,050.39	52,280.42	85,330.81
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	523.19	283.66	806.85	0.00	806.85
Breeding Development Fund					
Special Account (B.D.F.S.A.)	1,958.77	153.38	2,112.15	8,646.08	10,758.23
OTHERS:					
Breakage	8,770.36	1.707.99	10.478.35	0.00	10,478.35
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
Officialmed flekets (Dee Note 5)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$275,820.88	\$70,614.98	\$346,435.86	\$562,371.73	\$908,807.59
NET PAID TO THE PUBLIC	\$1,042,540.22	\$264,327.62	\$1,306,867.84		

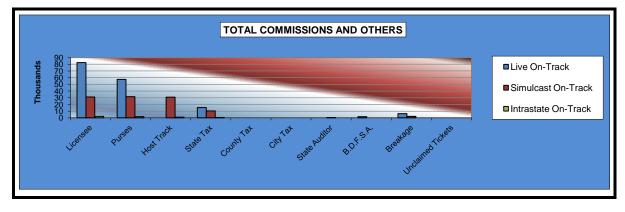




OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS MARCH 5, 2012 THROUGH MAY 19, 2012

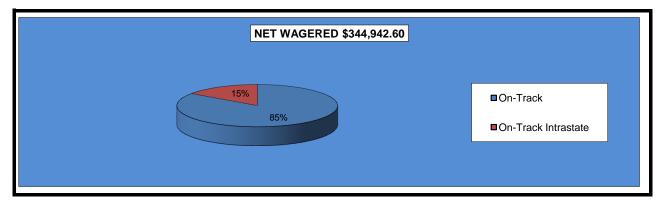
			Live Day	/S			
	Live		Simul	cast	Intrastate		Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$769,856.20	\$0.00	\$523,185.60	\$0.00	\$25,319.30	\$0.00	\$1,318,361.10
COMMISSIONS:							
Licensee	82,476.04	0.00	31,054.97	0.00	2,242.71	0.00	115,773.72
Purses	57,331.28	0.00	31,578.20	0.00	1,665.83	0.00	90,575.31
Host Track	0.00	0.00	30,839.55	0.00	1,012.77	0.00	31,852.32
State Tax	15,397.11	0.00	10,463.71	0.00	506.39	0.00	26,367.21
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	523.19	0.00	0.00	0.00	523.19
Breeding Development Fund							
Special Account (B.D.F.S.A.)	1,883.18	0.00	0.00	0.00	75.59	0.00	1,958.77
OTHERS:							
Breakage	6,304.71	0.00	2,341.98	0.00	123.67	0.00	8,770.36
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS							
AND OTHERS:	\$163,392.32	\$0.00	\$106,801.60	\$0.00	\$5,626.96	\$0.00	\$275,820.88
NET PAID TO THE PUBLIC	\$606,463.88	\$0.00	\$416,384.00	\$0.00	\$19,692.34	\$0.00	\$1,042,540.22

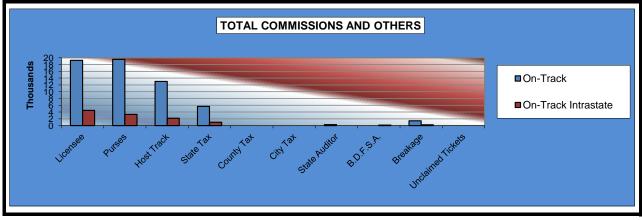




OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS MARCH 5, 2012 THROUGH MAY 19, 2012

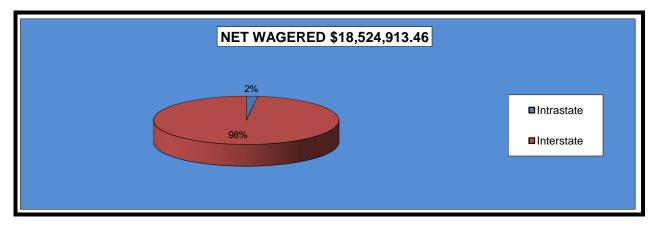
		Simulcas	t Days		
	Simulcas		Intrastat	e	Grand
	On-Track	OTW	On-Track	ΟΤΨ	Total
NET WAGERED	\$283,655.80	\$0.00	\$51,286.80	\$0.00	\$334,942.60
COMMISSIONS:					
Licensee	19,247.87	0.00	4,483.89	0.00	23,731.76
Purses	19,531.65	0.00	3,337.21	0.00	22,868.86
Host Track	13,009.54	0.00	2,176.61	0.00	15,186.15
State Tax	5,673.12	0.00	1,010.06	0.00	6,683.18
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	283.66	0.00	0.00	0.00	283.66
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	153.38	0.00	153.38
OTHERS:					
Breakage	1,453.77	0.00	254.22	0.00	1,707.99
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$59,199.61	\$0.00	\$11,415.37	\$0.00	\$70,614.98
NET PAID TO THE PUBLIC	\$224,456.19	\$0.00	\$39,871.43	\$0.00	\$264,327.62

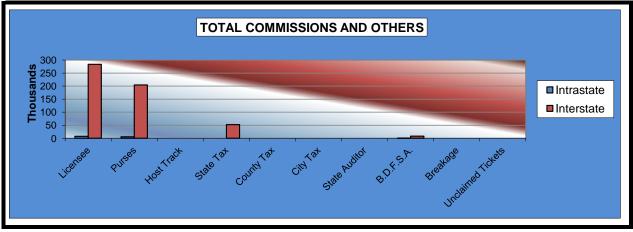




OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING DISTRIBUTION SUMMARY OF NET WAGERED-GUEST FACILITIES MARCH 5, 2012 THROUGH MAY 19, 2012

	Guest F (See N		Grand
	Intrastate	Interstate	Total
NET WAGERED	\$372,645.60	\$18,152,267.86	\$18,524,913.46
COMMISSIONS:			
Licensee	7,517.14	283,902.38	291,419.52
Purses	5,483.34	204,542.37	210,025.71
Host Track	0.00	0.00	0.00
State Tax	0.00	52,280.42	52,280.42
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.)	240.15	8,405.93	8,646.08
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
TOTAL COMMISSIONS			
AND OTHERS:	\$13,240.63	\$549,131.10	\$562,371.73

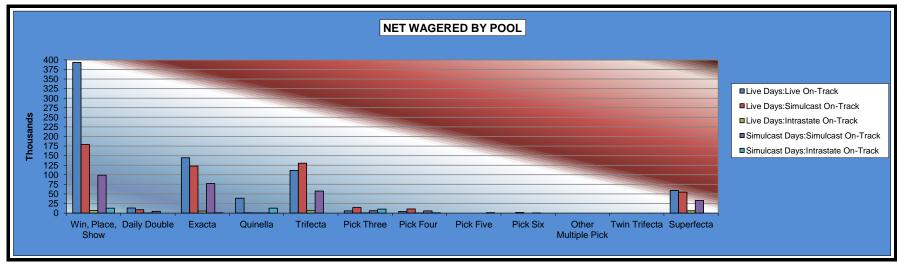




OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING NET WAGERED BY POOL MARCH 5, 2012 THROUGH MAY 19, 2012

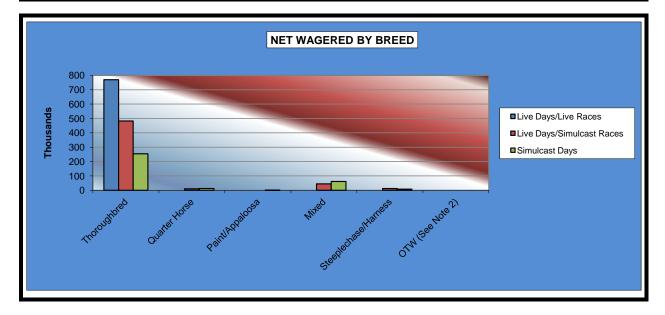
			Live Day	/S				Simulcast Days					
	Live Rac	es	Simulcast	Races	Intrast	ate	Simulcast	Races	Intras	tate	Total		Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
Win, Place, Show	\$393,220.00	\$0.00	\$179,190.00	\$0.00	\$6,615.00	\$0.00	\$99,004.00	\$0.00	\$12,790.00	\$0.00	\$690,819.00	\$0.00	\$690,819.00
Daily Double	13,160.00	0.00	8,874.00	0.00	208.00	0.00	4,499.00	0.00	585.00	0.00	27,326.00	0.00	27,326.00
Exacta	144,237.00	0.00	122,687.00	0.00	5,353.00	0.00	77,097.00	0.00	12,679.00	0.00	362,053.00	0.00	362,053.00
Quinella	38,880.00	0.00	552.00	0.00	496.00	0.00	329.00	0.00	0.00	0.00	40,257.00	0.00	40,257.00
Trifecta	111,500.50	0.00	130,298.50	0.00	6,005.00	0.00	57,575.00	0.00	10,205.00	0.00	315,584.00	0.00	315,584.00
Pick Three	5,561.00	0.00	14,393.00	0.00	210.00	0.00	6,305.50	0.00	565.00	0.00	27,034.50	0.00	27,034.50
Pick Four	4,230.00	0.00	10,813.90	0.00	316.00	0.00	5,558.70	0.00	1,220.00	0.00	22,138.60	0.00	22,138.60
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	1,608.40	0.00	0.00	0.00	358.30	0.00	0.00	0.00	1,966.70	0.00	1,966.70
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Superfecta	59,067.70	0.00	54,768.80	0.00	6,116.30	0.00	32,929.30	0.00	13,242.80	0.00	166,124.90	0.00	166,124.90
NET WAGERED	\$769,856.20	\$0.00	\$523,185.60	\$0.00	\$25,319.30	\$0.00	\$283,655.80	\$0.00	\$51,286.80	\$0.00	\$1,653,303.70	\$0.00	\$1,653,303.70

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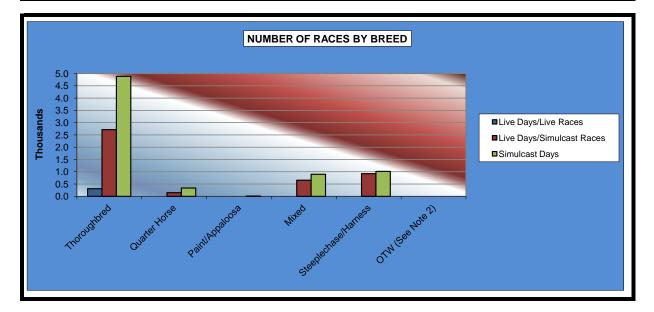
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING NET WAGERED BY BREED MARCH 5, 2012 THROUGH MAY 19, 2012

				Total Live	Total Simulcast	Grand
	Races	Races	Simulcast Days	Races	Races	Total
Thoroughbred	\$769,856.20	\$482,329.70	\$254,296.60	\$769,856.20	\$736,626.30	\$1,506,482.50
Quarter Horse	0.00	10,022.60	11,703.00	0.00	21,725.60	21,725.60
Paint/Appaloosa	0.00	0.00	1,174.60	0.00	1,174.60	1,174.60
Mixed	0.00	44,040.30	60,613.90	0.00	104,654.20	104,654.20
Steeplechase/Harness	0.00	12,112.30	7,154.50	0.00	19,266.80	19,266.80
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00	0.00
NET WAGERED	\$769,856.20	\$548,504.90	\$334,942.60	\$769,856.20	\$883,447.50	\$1,653,303.70



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING NUMBER OF RACES BY BREED MARCH 5, 2012 THROUGH MAY 19, 2012

	Live Days Live Simulcast Races Races		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	316	2,719	4,884	316	7,603	7,919
Quarter Horse	0	153	341	0	494	494
Paint/Appaloosa	0	0	11	0	11	11
Mixed	0	657	901	0	1,558	1,558
Steeplechase/Harness	0	927	1,013	0	1,940	1,940
OTW (See Note 2)	0	0	0	0	0	0
TOTAL RACES	316	4,456	7,150	316	11,606	11,922

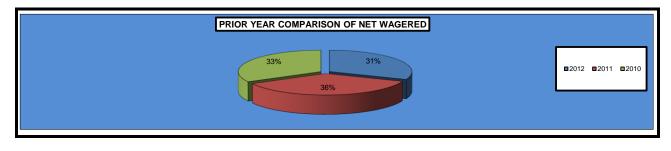


OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING OTHER STATISTICAL INFORMATION MARCH 5, 2012 THROUGH MAY 19, 2012

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$1,318,361.10	\$334,942.60	\$1,653,303.70
Number of Race Days	31	45	76
Average Daily Handle	42,527.78	7,443.17	21,754.00
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	2,436.25 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	2,436.25 0.00 0.00 0.00 0.00
OTW Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	0.00 10.19 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 10.19 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	177.39 65.51 0.00 67.03 13.07 0.00	52.07 34.32 106.78 67.27 7.06 0.00	96.89 43.98 106.78 67.17 9.93 0.00
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	87.71 4.94 0.00 21.19 29.90 0.00	108.53 7.58 0.24 20.02 22.51 0.00	100.04 6.50 0.14 20.50 25.53 0.00
Federal Income Tax Withheld State Income Tax Withheld	\$3,053 \$684	\$0 \$0	\$3,053 \$684

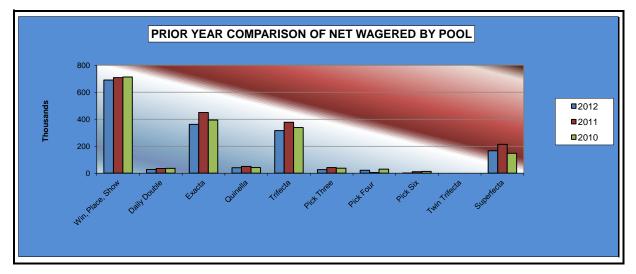
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED MARCH 5, 2012 THROUGH MAY 19, 2012

	2012	2011	2010	2011 to 2012 Increase (Decrease)	% Change	2010 to 2011 increase (Decrease)	% Change
NET WAGERED	\$1,653,303.70	\$1,928,671.50	\$1,752,195.50	(\$275,367.80)	-14.28%	\$176,476.00	10.07%
COMMISSIONS:							
Licensee	430,925.00	372,249.65	249,992.36	58,675.35	15.76%	122,257.29	48.90%
Purses	323,469.88	286,955.67	196,767.59	36,514.21	12.72%	90,188.08	45.83%
Host Track	47,038.47	58,883.64	54,357.34	(11,845.17)	-20.12%	4,526.30	8.33%
State Tax	85,330.81	75,761.45	53,390.89	9,569.36	12.63%	22,370.56	41.90%
County Tax (See Note 4)	0.00	0.00	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%	0.00	0.00%
State Auditor	806.85	1,028.50	980.04	(221.65)	-21.55%	48.46	4.94%
Breeding Development Fund							
Special Account	10,758.23	8,820.51	5,233.61	1,937.72	21.97%	3,586.90	68.54%
OTHERS:							
Breakage	10,478.35	10,712.21	11,266.15	(233.86)	-2.18%	(553.94)	-4.92%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND							
OTHERS	\$908,807.59	\$814,411.63	\$571,987.98	\$94,395.96	11.59%	\$242,423.65	42.38%
TOTAL COMMISSIONS							
RECEIVED FROM GUEST							
FACILITIES	\$562,371.73	\$408,294.48	\$208,075.50	\$154,077.25	37.74%	\$200,218.98	96.22%
	\$1 306 867 84	\$1 522 554 25	\$1 388 283 02	(\$215 686 51)	-14 17%	\$134 271 33	9.67%
NET PAID TO THE PUBLIC	\$1,306,867.84	\$1,522,554.35	\$1,388,283.02	(\$215,686.51)	-14.17%	\$134,271.33	9.67%



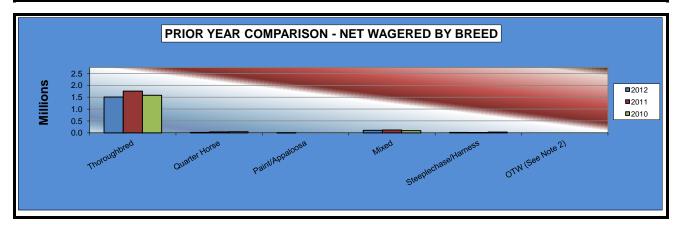
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING PRIOR YEAR COMPARISON - NET WAGERED BY POOL MARCH 5, 2012 THROUGH MAY 19, 2012

	2012	2011	2010	2011 to 2012 Increase (Decrease)	% Change	2010 to 2011 increase (Decrease)	% Change
Win, Place, Show	\$690,819.00	\$708,334.00	\$712,755.00	(\$17,515)	-2.47%	(\$4,421)	-0.62%
Daily Double	27,326.00	34,474.00	35,776.00	(7,148.00)	-20.73%	(1,302.00)	-3.64%
Exacta	362,053.00	449,931.00	394,491.00	(87,878.00)	-19.53%	55,440.00	14.05%
Quinella	40,257.00	50,642.00	42,046.10	(10,385.00)	-20.51%	8,595.90	20.44%
Trifecta	315,584.00	377,788.00	337,920.00	(62,204.00)	-16.47%	39,868.00	11.80%
Pick Three	27,034.50	42,393.00	37,395.00	(15,358.50)	-36.23%	4,998.00	13.37%
Pick Four	22,138.60	5,709.00	30,470.80	16,429.60	287.78%	(24,761.80)	-81.26%
Pick Five	0.00	33,554.90	0.00	(33,554.90)	100.00%	33,554.90	100.00%
Pick Six	1,966.70	11,733.20	13,642.50	(9,766.50)	-83.24%	(1,909.30)	-14.00%
Other Multiple Pick	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Twin Trifecta	0.00	24.00	0.00	(24.00)	-100.00%	24.00	100.00%
Superfecta	166,124.90	214,088.40	147,699.10	(47,963.50)	-22.40%	66,389.30	44.95%
NET WAGERED	1,653,303.70	1,928,671.50	1,752,195.50	(275,367.80)	-14.28%	\$176,476.00	10.07%



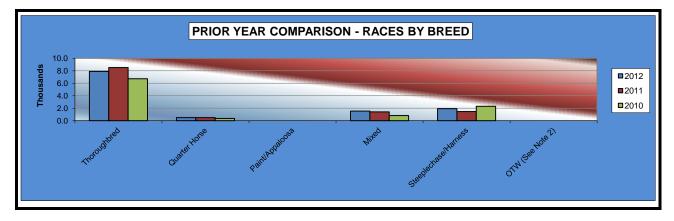
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING PRIOR YEAR COMPARISON - NET WAGERED BY BREED MARCH 5, 2012 THROUGH MAY 19, 2012

	2012	2011	2010	2011 to 2012 Increase (Decrease)	% Change	2010 to 2011 increase (Decrease)	% Change
Thoroughbred	\$1,506,482.50	\$1,755,907.90	\$1,583,043.90	(\$249,425.40)	-14.20%	\$172,864.00	10.92%
Quarter Horse	21,725.60	39,982.30	46,865.90	(18,256.70)	-45.66%	(6,883.60)	-14.69%
Paint/Appaloosa	1,174.60	0.00	0.00	1,174.60	100.00%	0.00	0.00%
Mixed	104,654.20	121,778.40	93,291.60	(17,124.20)	-14.06%	28,486.80	30.54%
Steeplechase/Harness	19,266.80	11,002.90	28,994.10	8,263.90	75.11%	(17,991.20)	-62.05%
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
NET WAGERED	\$1,653,303.70	\$1,928,671.50	\$1,752,195.50	(\$275,367.80)	-14.28%	\$176,476.00	10.07%



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED MARCH 5, 2012 THROUGH MAY 19, 2012

	2012	2011	2010	2011 to 2012 Increase (Decrease)	% Change	2010 to 2011 increase (Decrease)	% Change
Thoroughbred	7,919	8,523	6,736	(604)	-7.09%	1,787	26.53%
Quarter Horse	494	503	357	(9)	-1.79%	146	40.90%
Paint/Appaloosa	11	0	0	11	100.00%	0	0.00%
Mixed	1,558	1,421	819	137	9.64%	602	73.50%
Steeplechase/Harness	1,940	1,473	2,318	467	31.70%	(845)	-36.45%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
TOTAL RACES	11,922	11,920	10,230	2	0.02%	1,690	16.52%



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS WILL ROGERS DOWNS -THOROUGHBRED RACE MEETING PRIOR YEAR COMPARISON - STATISTICAL INFORMATION MARCH 5, 2012 THROUGH MAY 19, 2012

	2012	2011	2010	2011 to 2012 Increase (Decrease)	% Change	2010 to 2011 increase (Decrease)	% Change
Net Wagered	\$1,653,303.70	\$1,928,671.50	\$1,752,195.50	(\$275,367.80)	-14.28%	\$176,476.00	10.07%
Number of Race Days	76	76	58	0	0.00%	18	31.03%
Number of Live Days	31	32	31	(1)	-3.13%	1	3.23%
Average Daily Handle	\$21,754.00	\$25,377.26	\$30,210.27	(\$3,623.26)	-14.28%	(\$4,833.01)	-16.00%
Average Daily Wagered Per Capita	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LIVE RACES Average Wagered Per Race: Thoroughbred Quarter Horse	2,436.25 0.00	2,484.68 0.00	2,197.42 0.00	<mark>(48.43)</mark> 0.00	-1.99% 0.00%	287.26 0.00	13.07% 0.00%
Paint/Appaloosa Mixed Steeplechase/Harness OTW	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	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% 0.00% 0.00% 0.00%
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	10.19 0.00 0.00 0.00 0.00 0.00	10.06 0.00 0.00 0.00 0.00 0.00	10.19 0.00 0.00 0.00 0.00 0.00	0.13 0.00 0.00 0.00 0.00 0.00	1.33% 0.00% 0.00% 0.00% 0.00%	(0.13) 0.00 0.00 0.00 0.00 0.00	-1.28% 0.00% 0.00% 0.00% 0.00%
SIMULCAST RACES Average Wagered Per Race: Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	96.89 43.98 106.78 67.17 9.93 0.00	116.55 79.49 0.00 85.70 7.47 0.00	138.42 131.28 0.00 113.91 12.51 0.00	(19.66) (35.51) 106.78 (18.53) 2.46 0.00	-16.87% -44.67% 100.00% -21.62% 32.95% 0.00%	(21.87) (51.79) 0.00 (28.21) (5.04) 0.00	-15.80% -39.45% 0.00% -24.77% -40.29% 0.00%
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW	100.04 6.50 0.14 20.50 25.53 0.00	107.91 6.62 0.00 18.70 19.38 0.00	110.69 6.16 0.00 14.12 39.97 0.00	(7.87) (0.12) 0.14 1.80 6.15 0.00	-7.29% -1.81% 100.00% 9.63% 31.71% 0.00%	(2.78) 0.46 0.00 4.58 (20.59) 0.00	-2.51% 7.47% 0.00% 32.44% -51.51% 0.00%
Federal Income Tax Withheld State Income Tax Withheld	\$3,053.00 \$684.00	\$9,054.40 \$2,028.10	\$2,852.00 \$456.00	(\$6,001.40) (\$1,344.10)	-66.28% -66.27%	\$6,202.40 \$1,572.10	217.48% 344.76%

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

2012 unclaimed tickets will be reported in the year-end report for all tracks.

NOTE 4

City and County tax amounts represent both live and simulcast races.

NOTE 5

Race day number totals, net wagered and attendance is a compilation of on-track and OTW amounts. Therefore, care must be taken when interpreting and analyzing averages.

(TERMS, HEADINGS, AND TITLES)

APPALOOSA HORSE RACING The form of horse racing in which each participating horse is an Appaloosa registered with the Appaloosa Horse Club or any successor organization and mounted by a Jockey.

ARABIAN HORSE RACING The form of horse racing in which each participating horse is an Arabian registered with the Arabian Horse Club Registry of America and approved by the Arabian Horse Racing Association of America or any successor organization, mounted by a Jockey, and engaged in races on the flat over a distance of not less then 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 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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