

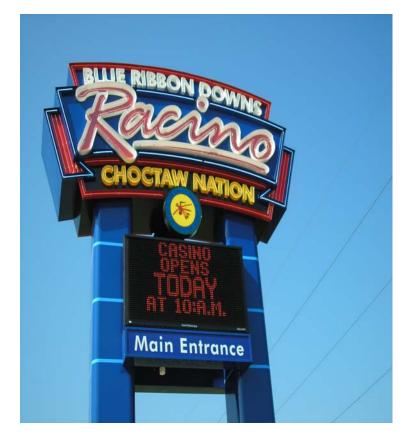
STATE OF OKLAHOMA OFFICE OF THE STATE AUDITOR & INSPECTOR

H 0 R S E R A C Ι Ν G A U D Ι Т

# **BLUE RIBBON DOWNS**

# **SIMULCAST RACE DAYS**

JANUARY 1, 2006 THROUGH DECEMBER 31, 2006



JEFF A. MCMAHAN, CFE Oklahoma State Auditor & Inspector OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS – SIMULCAST RACE DAYS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

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Jeff A. McMahan State Auditor and Inspector

January 25, 2007

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

Transmitted herewith is the Statistical Report of Operations for Blue Ribbon Downs – Simulcast Race Days, January 1, 2006 through December 31, 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,

JEFF A. MCMAHAN, CFE State Auditor and Inspector

#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS – SIMULCAST RACE DAYS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

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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 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.



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 American Tote Company located at Blue Ribbon Downs for the Simulcast Race Days for January 1, 2006 through December 31, 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.

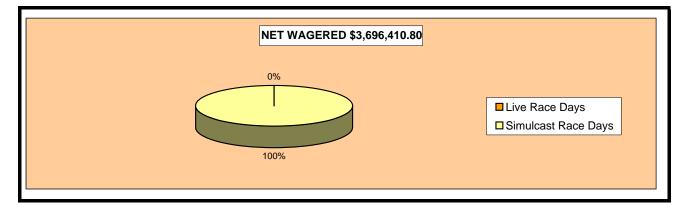
Sincerely,

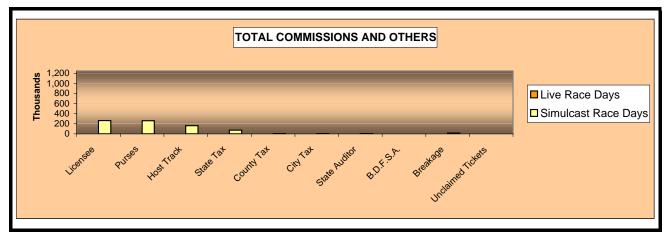
JEFF A. MCMAHAN, CFE State Auditor and Inspector

January 25, 2007

#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

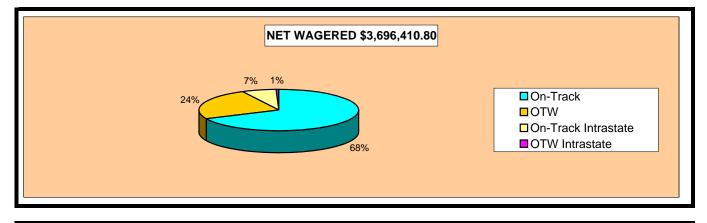
	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$3,696,410.80	\$3,696,410.80	\$0.00	\$3,696,410.80
COMMISSIONS:					
Licensee	0.00	264,208.14	264,208.14	0.00	264,208.14
Purses	0.00	259,247.03	259,247.03	0.00	259,247.03
Host Track	0.00	162,344.72	162,344.72	0.00	162,344.72
State Tax	0.00	72,160.72	72,160.72	0.00	72,160.72
County Tax (See Note 4)	0.00	4,155.99	4,155.99	0.00	4,155.99
City Tax (See Note 4)	0.00	4,155.99	4,155.99	0.00	4,155.99
State Auditor Breeding Development Fund	0.00	3,439.08	3,439.08	0.00	3,439.08
Special Account (B.D.F.S.A.)	0.00	591.59	591.59	0.00	591.59
OTHERS:					
Breakage	0.00	14,759.27	14,759.27	0.00	14,759.27
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	0.00	785,062.52	785,062.52	\$0.00	\$785,062.52
NET PAID TO THE PUBLIC	\$0.00	\$2,911,348.28	\$2,911,348.28		

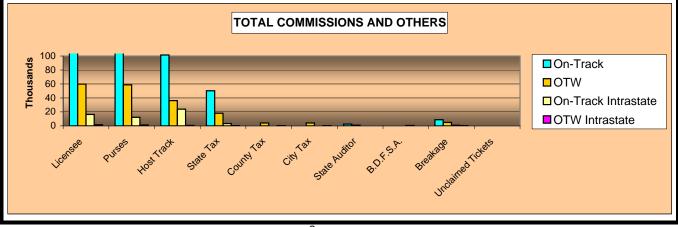




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

		Simulcas	t Days		
	Simulcas		Intrasta	te	Grand
	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$2,515,529.00	\$903,771.50	\$257,329.40	\$19,780.90	\$3,696,410.80
COMMISSIONS:					
Licensee	186,483.69	59,842.96	16,325.07	1,556.42	264,208.14
Purses	186,926.75	58,745.49	12,289.03	1,285.76	259,247.03
Host Track	101,513.72	36,251.29	23,910.59	669.12	162,344.72
State Tax	50,310.55	18,075.42	3,379.13	395.62	72,160.72
County Tax	0.00	4,066.97	0.00	89.01	4,155.99
City Tax	0.00	4,066.97	0.00	89.01	4,155.99
State Auditor	2,515.53	903.77	0.00	19.78	3,439.08
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	591.59	0.00	591.59
OTHERS:					
Breakage	8,777.19	4,922.92	942.88	116.28	14,759.27
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS					
AND OTHERS:	\$536,527.43	\$186,875.80	\$57,438.29	\$4,221.01	\$785,062.52
NET PAID TO THE PUBLIC	\$1,979,001.57	\$716,895.71	\$199,891.11	\$15,559.89	\$2,911,348.28

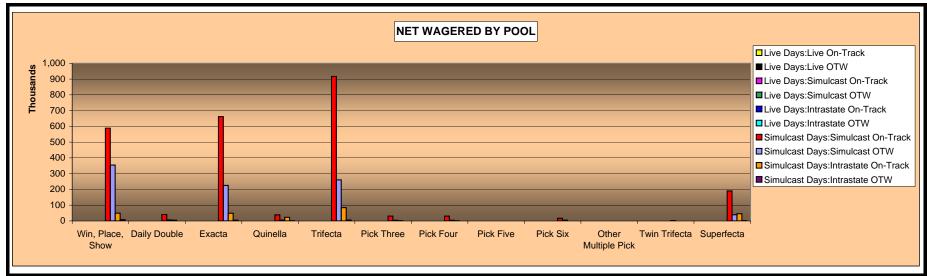




#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS NET WAGERED BY POOL JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

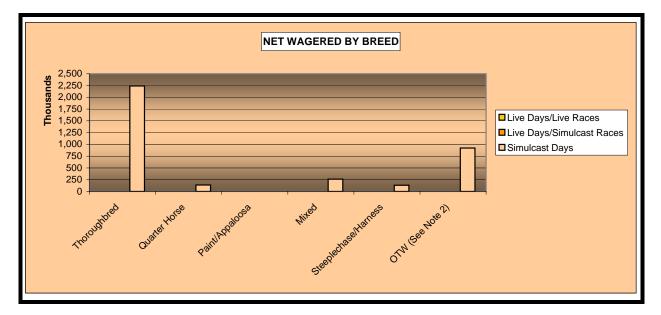
			Live D	Days				Simulcas	st Days				
	Live R	aces	Simulcast	Races	Intrast	ate	Simulcas	t Races	Intras	state	Tota	al	Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
Win, Place, Show	\$0	\$0	\$0	\$0	\$0	\$0	\$588,327	\$354,514	\$49,445	\$8,294	\$637,772	\$362,808	\$1,000,580
Daily Double	0	0	0	0	0	0	40,423	6,241	4,800	80	45,223	6,321	51,544
Exacta	0	0	0	0	0	0	661,862	225,582	48,596	4,327	710,458	229,909	940,367
Quinella	0	0	0	0	0	0	38,649	4,992	23,079	481	61,728	5,473	67,201
Trifecta	0	0	0	0	0	0	916,705	260,269	84,205	5,653	1,000,910	265,922	1,266,832
Pick Three	0	0	0	0	0	0	30,248	4,221	1,064	21	31,312	4,242	35,554
Pick Four	0	0	0	0	0	0	30,374	4,031	262	0	30,636	4,031	34,667
Pick Five	0	0	0	0	0	0	0	0	0	0	0	0	0
Pick Six	0	0	0	0	0	0	16,813	4,965	65	0	16,878	4,965	21,843
Other Multiple Pick	0	0	0	0	0	0	0	0	0	0	0	0	0
Twin Trifecta	0	0	0	0	0	0	1,649	26	0	0	1,649	26	1,675
Superfecta	0	0	0	0	0	0	190,478	38,931	45,813	925	236,292	39,855	276,147
NET WAGERED	\$0	\$0	\$0	\$0	\$0	\$0	\$2,515,528	\$903,772	\$257,329	\$19,781	\$2,772,858	\$923,552	\$3,696,410





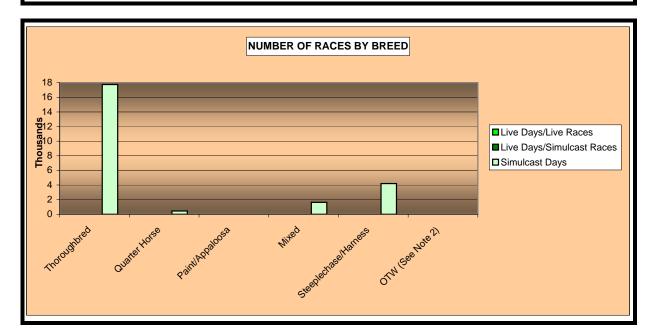
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS NET WAGERED BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	Live Races	e Days Simulcast Races	Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	\$0	\$0	\$2,240,978	\$0	\$2,240,978	\$2,240,978
Quarter Horse	0	0	137,472	0	137,472	137,472
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	261,482	0	261,482	261,482
Steeplechase/Harness	0	0	132,926	0	132,926	132,926
OTW (See Note 2)	0	0	923,552	0	923,552	923,552
NET WAGERED	\$0	\$0	\$3,696,411	\$0	\$3,696,411	\$3,696,411



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS NUMBER OF RACES BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	Live Races	e Days Simulcast Races	Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	0	0	17,749	0	17,749	17,749
Quarter Horse	0	0	454	0	454	454
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	1,630	0	1,630	1,630
Steeplechase/Harness	0	0	4,198	0	4,198	4,198
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	24,031	0	24,031	24,031

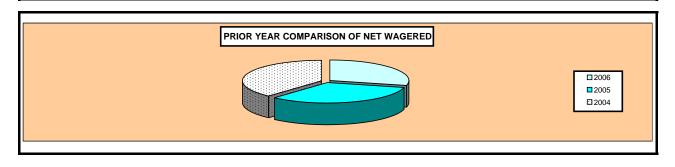


#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS OTHER STATISTICAL INFORMATION JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	Live Days (See Note 5 )	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$0	\$3,696,411	\$3,696,411
Attendance	0	7,223	7,223
Average Daily Attendance	0	37	37
Number of Race Days	0	193	193
Average Daily Handle	0.00	19,152.39	19,152.39
Average Daily Wagered Per Capita	0.00	511.76	511.76
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	126.26	126.26
Quarter Horse	0.00	302.80	302.80
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	160.42	160.42
Steeplechase/Harness	0.00	31.66	31.66
otw	0.00	38.43	38.43
Average Races Per Day			
Thoroughbred	0.00	91.96	91.96
Quarter Horse	0.00	2.35	2.35
Paint/Appaloosa	0.00	0.00	0.00
Mixed Steeplechase/Harness	0.00 0.00	8.45 21.75	8.45 21.75
OTW	0.00	124.51	124.51
Federal Income Tax Withheld	\$0.00	\$0.00	\$0.00
State Income Tax Withheld	\$0.00	\$0.00	\$0.00

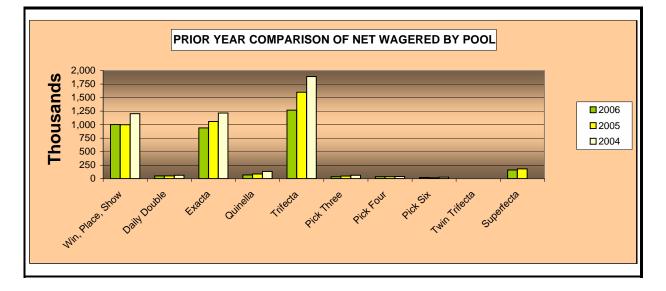
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
NET WAGERED	\$3,696,411	\$4,173,759	\$4,897,963	(\$477,348)	-11.44%	(\$724,204)	-15%
COMMISSIONS:							
Licensee	264,208.14	312,319.59	356,510.70	(48,111.45)	-15.40%	(44,191.11)	-12%
Purses	259,247.03	301,578.93	346,174.72	(42,331.90)	-14.04%	(44,595.79)	-13%
Host Track	162,344.72	173,968.66	212,304.78	(11,623.94)	-6.68%	(38,336.12)	-18%
State Tax	72,160.72	81,643.89	94,669.50	(9,483.17)	-11.62%	(13,025.61)	-14%
County Tax (See Note 4)	4,155.99	5,174.01	6,189.60	(1,018.02)	-19.68%	(1,015.59)	-16%
City Tax (See Note 4)	4,155.99	5,174.01	6,189.60	(1,018.02)	-19.68%	(1,015.59)	-16%
State Auditor Breeding Development Fund	3,439.08	3,953.96	4,651.24	(514.88)	-13.02%	(697.28)	-15%
Special Account	591.59	470.61	339.70	120.98	25.71%	130.91	39%
OTHERS:							
Breakage	14,759.27	15,841.47	20,114.07	(1,082.20)	-6.83%	(4,272.60)	-21%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL COMMISSIONS AND							
OTHERS	785,062.52	900,125.13	1,047,143.92	(115,062.61)	-12.78%	(147,018.78)	-14%
TOTAL COMMISSIONS RECEIVED FROM GUEST							
FACILITIES	0.00	0.00	0.00	0.00	0.00%	0.00	0%
NET PAID TO THE PUBLIC	\$2,911,348.28	\$3,273,633.87	3,850,819.08	(\$362,285.59)	-11.07%	(\$577,185.22)	-15%



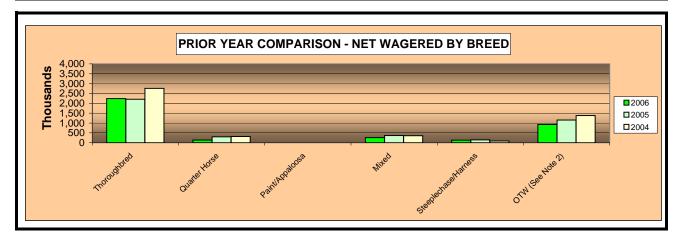
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - NET WAGERED BY POOL JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Win, Place, Show	\$1,000,580	\$999,397	\$1,202,675	\$1,183	0%	(\$203,278)	-17%
Daily Double	51,544	50,028	62,376	1,516	3%	(12,348)	-20%
Exacta	940,367	1,058,472	1,213,632	(118,105)	-11%	(155,160)	-13%
Quinella	67,201	85,796	134,469	(18,595)	-22%	(48,673)	-36%
Trifecta	1,266,832	1,600,444	1,890,690	(333,612)	-21%	(290,246)	-15%
Pick Three	35,554	47,757	61,515	(12,203)	-26%	(13,758)	-22%
Pick Four	34,667	35,105	38,375	(438)	-1%	(3,270)	-9%
Pick Five	0	0	0	0	0%	0	0%
Pick Six	21,843	15,998	25,818	5,845	37%	(9,820)	-38%
Other Multiple Pick	0	0	0	0	0%	0	0%
Twin Trifecta	1,675	1,076	491	599	56%	585	119%
Superfecta	276,147	279,686	267,922	(3,539)	-1%	11,764	4%
NET WAGERED	\$3,696,410	\$4,173,759	\$4,897,963	(\$477,349)	-11%	(\$724,204)	-15%



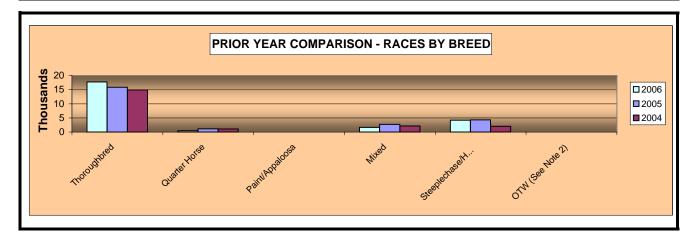
#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - NET WAGERED BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Thoroughbred	\$2,240,978	\$2,206,666	\$2,755,070	\$34,312	2%	(\$548,404)	-20%
Quarter Horse	137,472	298,707	316,810	(161,235)	-54%	(18,103)	-6%
Paint/Appaloosa	0	0	0	0	0%	0	0%
Mixed	261,482	369,099	360,630	(107,617)	-29%	8,469	2%
Steeplechase/Harness	132,926	149,507	89,986	(16,581)	-11%	59,521	66%
OTW (See Note 2)	923,552	1,149,780	1,375,467	(226,228)	-20%	(225,687)	-16%
NET WAGERED	\$3,696,411	\$4,173,759	\$4,897,963	(\$477,348)	-11%	(\$724,204)	-15%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Thoroughbred	17,749	15,876	14,916	1,873	12%	960	6%
Quarter Horse	454	1,120	1,077	(666)	-59%	43	4%
Paint/Appaloosa	0	0	0	0	100%	0	0%
Mixed	1,630	2,696	2,172	(1,066)	-40%	524	24%
Steeplechase/Harness	4,198	4,314	2,034	(116)	-3%	2,280	112%
OTW (See Note 2)	0	0	0	0	0%	0	0%
NET WAGERED	24,031	24,006	20,199	25	0%	3,807	19%



#### OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS BLUE RIBBON DOWNS - SIMULCAST RACE DAYS PRIOR YEAR COMPARISON - STATISTICAL INFORMATION JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

	2006	2005	2004	2006 to 2005 Increase (Decrease)	% Change	2005 to 2004 increase (Decrease)	% Change
Net Wagered	\$3,696,411	\$4,173,759	\$4,897,963	(\$477,348.20)	-11.44%	(\$724,204)	-14.79%
Attendance	7,223	7,824	10,636	(601.00)	-7.68%	(2812)	-26.44%
Average Daily Attendance	37.42	39.32	47.06	(1.89)	-4.81%	(8)	-16.46%
Number of Race Days	193	199	226	(6.00)	-3.02%	(27)	-11.95%
Number of Live Race Days	0	0	0	0.00	0.00%	0	0.00%
Average Daily Handle	\$19,152.39	\$20,973.66	\$21,672.40	(\$1,821.28)	-8.68%	(\$698.74)	-3.22%
Average Daily Wagered Per Capita	\$511.76	\$533.46	\$460.51	(\$21.70)	-4.07%	\$72.95	15.84%
LIVE RACES Average Wagered Per Race: Thoroughbred Quarter Horse 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%	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	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%	0.00 0.00 0.00 0.00 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	126.26 302.80 0.00 160.42 31.66 38.43	138.99 266.70 0.00 136.91 34.66 47.90	184.71 294.16 0.00 166.04 44.24 68.10	(12.73) 36.10 0.00 23.51 (2.99) (9.46)	-9.16% 13.54% 0.00% 17.17% -8.63% -19.76%	(45.71) (27.46) 0.00 (29.13) (9.58) (20.20)	-24.75% -9.33% 0.00% -17.54% -21.66% -29.66%
Average Races Per Day Thoroughbred Quarter Horse Paint/Appaloosa Mixed Steeplechase/Harness OTW Federal Income Tax Withheld	91.96 2.35 0.00 8.45 21.75 124.51 \$0.00	79.78 5.63 0.00 13.55 21.68 120.63 \$0.00	66.00 4.77 0.00 9.61 9.00 89.38 \$13,563.00	12.18 (3.28) 0.00 (5.10) 0.07 3.88 \$0.00	15.27% -58.20% 0.00% -37.66% 0.34% 3.22% 0.00%	13.78 0.86 0.00 3.94 12.68 31.26 (\$13,563.00)	20.88% 18.10% 0.00% 40.97% 140.87% 34.97% -100.00%
State Income Tax Withheld	\$0.00	\$0.00	\$2,167.00	\$0.00	0.00%	(\$2,167.00)	-100.00%

## 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

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.



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