

WILL ROGERS DOWNS

SIMULCAST RACE DAYS

JANUARY 1, 2008 THROUGH
DECEMBER 31, 2008

HORSE RACING AUDIT



Oklahoma State Auditor
& Inspector

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS
JANUARY 1, 2008 THROUGH
DECEMBER 31, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

February 10, 2009

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

Transmitted herewith is the Statistical Report of Operations for Will Rogers Downs – Simulcast Race Days, January 1, 2008 through December 31, 2008, 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,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

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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 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 United Tote Company located at Will Rogers Downs for the Simulcast Race Days for January 1, 2008 through December 31, 2008.

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,

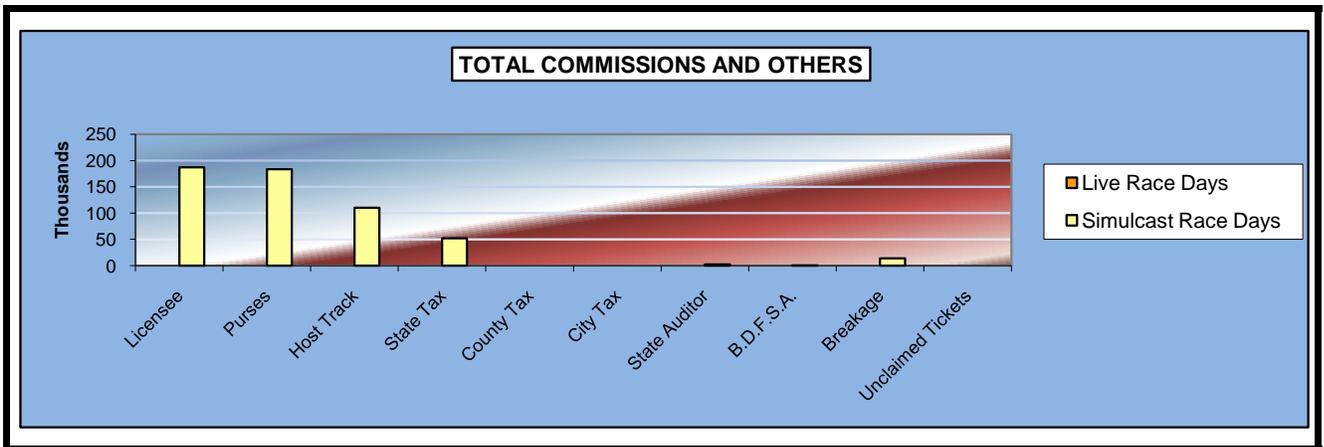
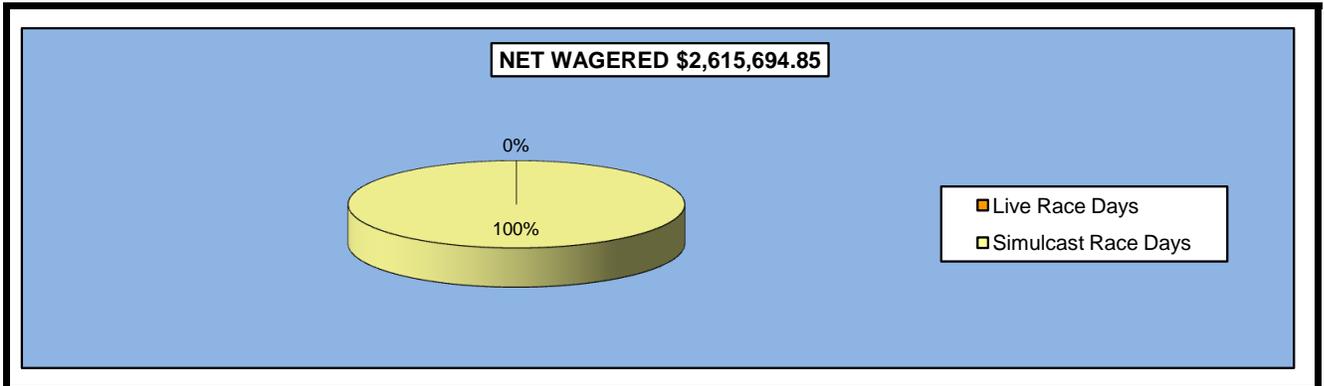
A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 16, 2009

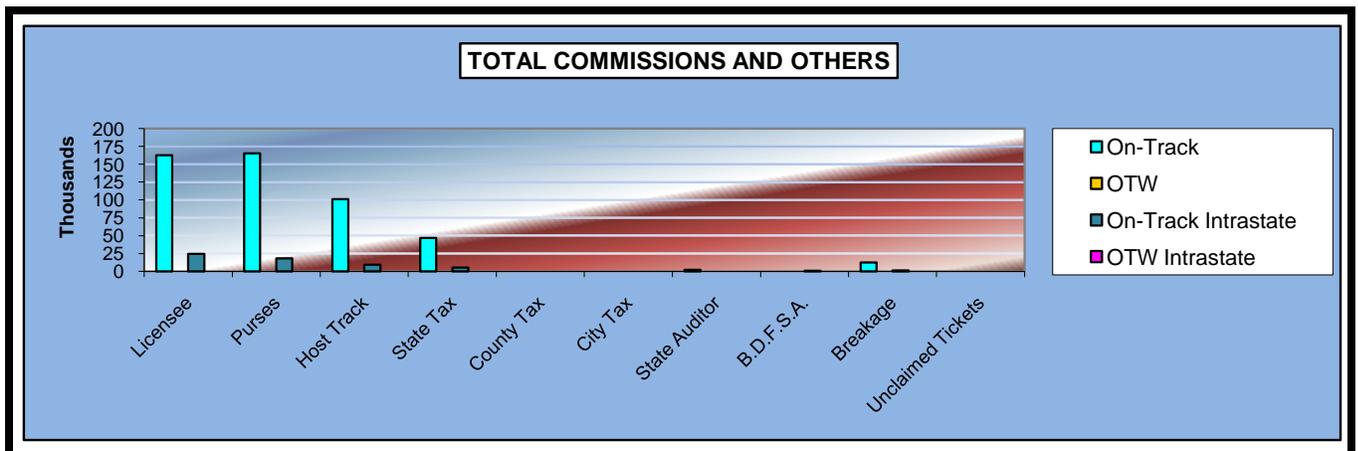
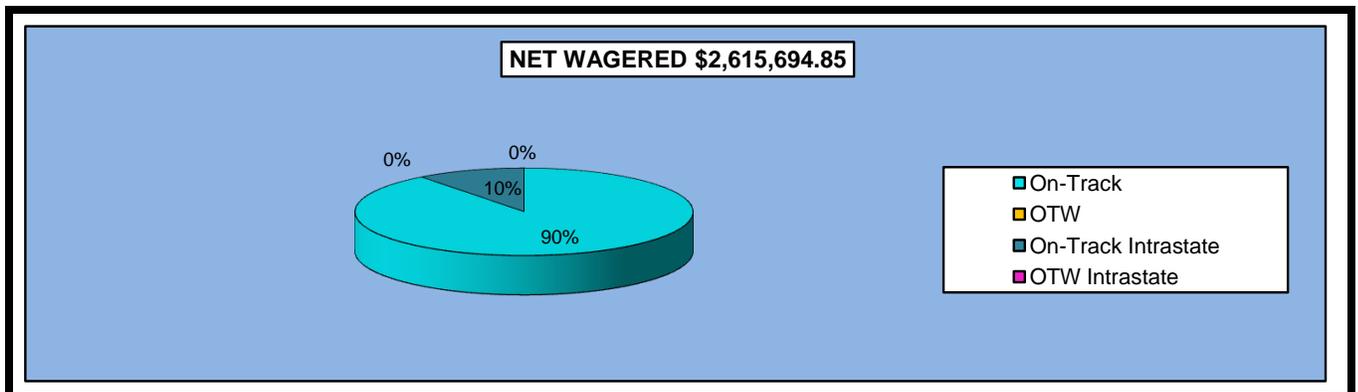
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 DISTRIBUTION SUMMARY OF NET WAGERED
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$2,615,694.85	\$2,615,694.85	\$0.00	\$2,615,694.85
COMMISSIONS:					
Licensee	0.00	187,291.87	187,291.87	0.00	187,291.87
Purses	0.00	183,257.37	183,257.37	0.00	183,257.37
Host Track	0.00	110,268.97	110,268.97	0.00	110,268.97
State Tax	0.00	52,313.73	52,313.73	0.00	52,313.73
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	2,343.86	2,343.86	0.00	2,343.86
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	808.92	808.92	0.00	808.92
OTHERS:					
Breakage	0.00	13,918.77	13,918.77	0.00	13,918.77
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	0.00	550,203.49	550,203.49	\$0.00	\$550,203.49
NET PAID TO THE PUBLIC	\$0.00	\$2,065,491.36	\$2,065,491.36		



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

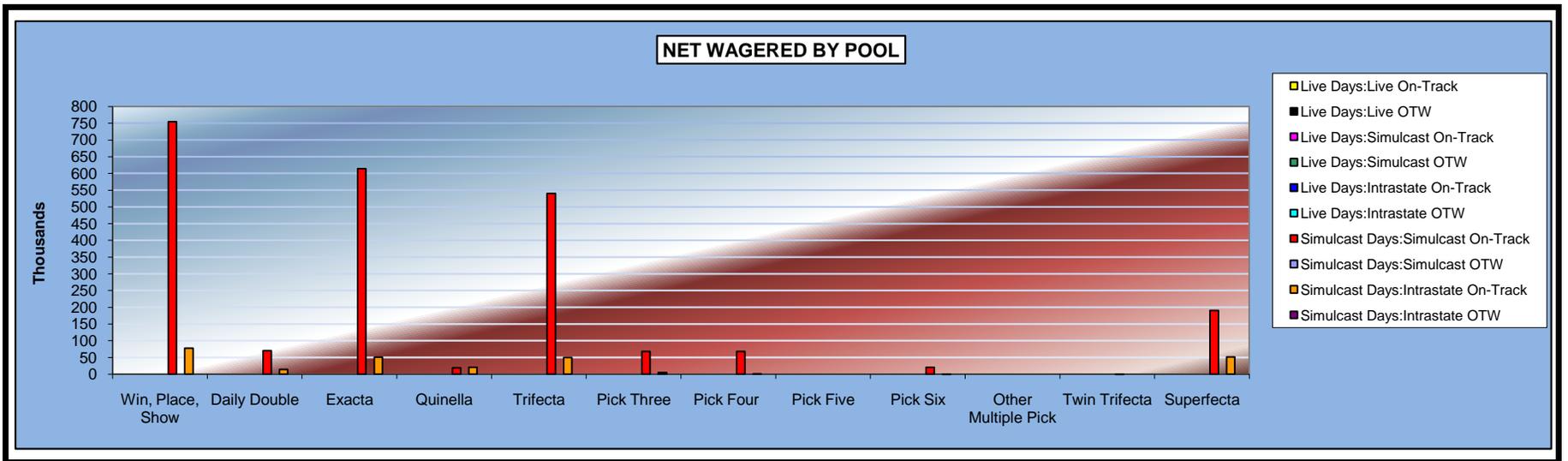
	Simulcast Days				Grand Total
	Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$2,343,862.85	\$0.00	\$271,832.00	\$0.00	\$2,615,694.85
COMMISSIONS:					
Licensee	162,619.17	0.00	24,672.70	0.00	187,291.87
Purses	165,074.62	0.00	18,182.75	0.00	183,257.37
Host Track	100,939.23	0.00	9,329.74	0.00	110,268.97
State Tax	46,877.14	0.00	5,436.59	0.00	52,313.73
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	2,343.86	0.00	0.00	0.00	2,343.86
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	808.92	0.00	808.92
OTHERS:					
Breakage	12,539.53	0.00	1,379.24	0.00	13,918.77
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$490,393.55	\$0.00	\$59,809.94	\$0.00	\$550,203.49
NET PAID TO THE PUBLIC	\$1,853,469.30	\$0.00	\$212,022.06	\$0.00	\$2,065,491.36



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 NET WAGERED BY POOL
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

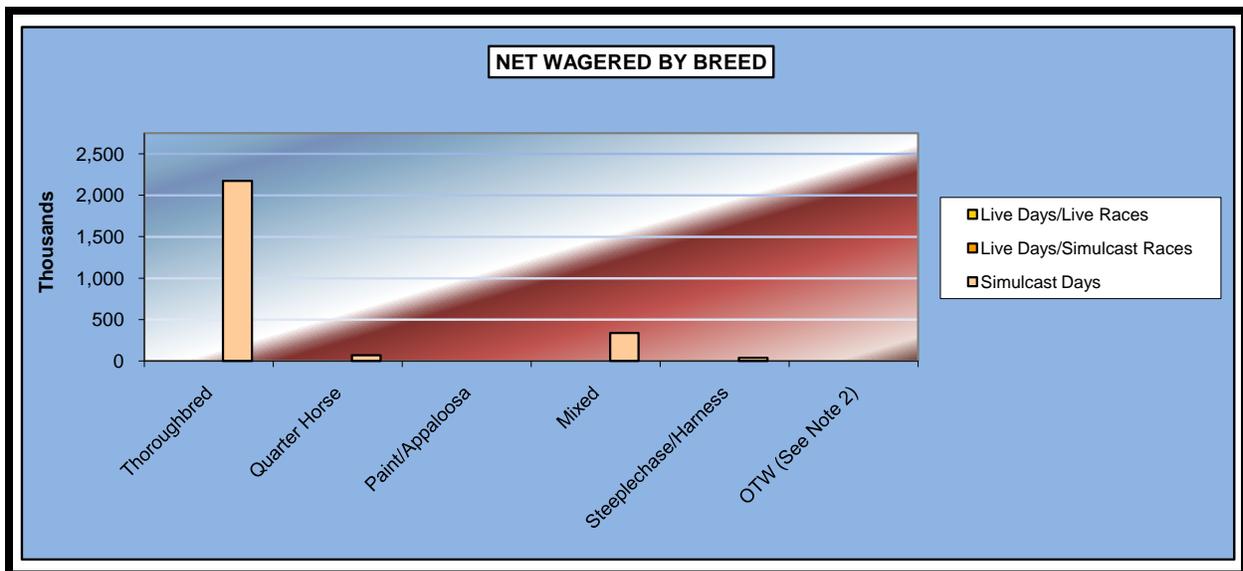
	Live Days						Simulcast Days				Total		Grand Total
	Live Races		Simulcast Races		Intrastate		Simulcast Races		Intrastate		On-Track	OTW	
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW			
Win, Place, Show	\$0	\$0	\$0	\$0	\$0	\$0	\$753,971	\$0	\$77,701	\$0	\$831,672	\$0	\$831,672
Daily Double	0	0	0	0	0	0	70,480	0	14,593	0	85,073	0	85,073
Exacta	0	0	0	0	0	0	613,943	0	51,301	0	665,244	0	665,244
Quinella	0	0	0	0	0	0	19,146	0	20,722	0	39,868	0	39,868
Trifecta	0	0	0	0	0	0	540,179	0	49,814	0	589,993	0	589,993
Pick Three	0	0	0	0	0	0	67,607	0	4,918	0	72,525	0	72,525
Pick Four	0	0	0	0	0	0	67,680	0	891	0	68,571	0	68,571
Pick Five	0	0	0	0	0	0	0	0	0	0	0	0	0
Pick Six	0	0	0	0	0	0	20,854	0	242	0	21,096	0	21,096
Other Multiple Pick	0	0	0	0	0	0	0	0	0	0	0	0	0
Twin Trifecta	0	0	0	0	0	0	9	0	0	0	9	0	9
Superfecta	0	0	0	0	0	0	189,994	0	51,650	0	241,644	0	241,644
NET WAGERED	\$0	\$0	\$0	\$0	\$0	\$0	\$2,343,863	\$0	\$271,832	\$0	\$2,615,695	\$0	\$2,615,695

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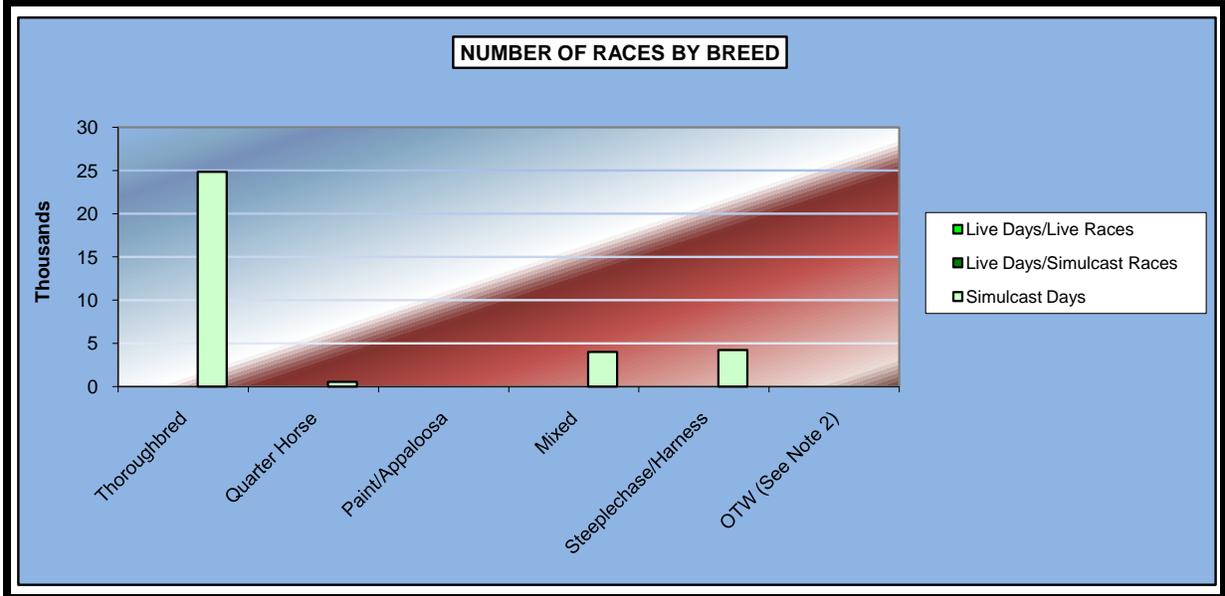
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 NET WAGERED BY BREED
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	\$0	\$0	\$2,172,636	\$0	\$2,172,636	\$2,172,636
Quarter Horse	0	0	69,387	0	69,387	69,387
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	337,059	0	337,059	337,059
Steeplechase/Harness	0	0	36,613	0	36,613	36,613
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	\$0	\$0	\$2,615,695	\$0	\$2,615,695	\$2,615,695



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 NUMBER OF RACES BY BREED
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	0	0	24,842	0	24,842	24,842
Quarter Horse	0	0	536	0	536	536
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	4,007	0	4,007	4,007
Steeplechase/Harness	0	0	4,233	0	4,233	4,233
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	33,618	0	33,618	33,618

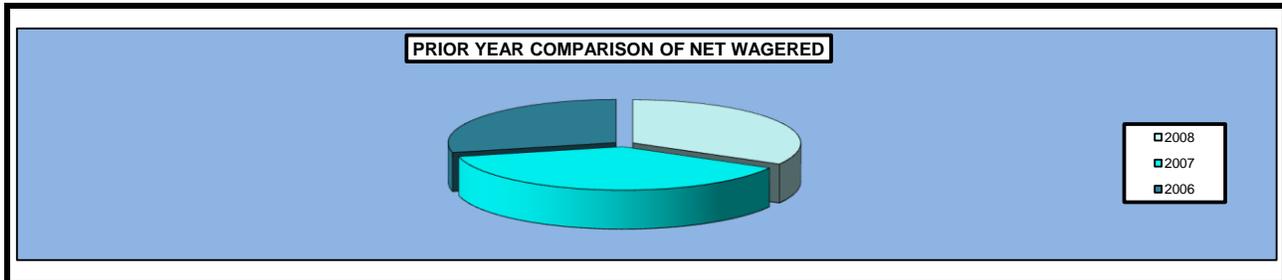


**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - SIMULCAST RACE DAYS
OTHER STATISTICAL INFORMATION
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$0.00	\$2,615,694.85	\$2,615,694.85
Attendance	0.00	0.00	0.00
Average Daily Attendance	0.00	0.00	0.00
Number of Race Days	0.00	271	271
Average Daily Handle	0.00	\$9,652.01	\$9,652.01
Average Daily Wagered Per Capita	0.00	N/A	N/A
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	\$87.46	\$87.46
Quarter Horse	0.00	129.45	129.45
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	84.12	84.12
Steeplechase/Harness	0.00	8.65	8.65
OTW	\$0.00	\$0.00	\$0.00
Average Races Per Day			
Thoroughbred	0.00	91.67	91.67
Quarter Horse	0.00	1.98	1.98
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	14.79	14.79
Steeplechase/Harness	0.00	15.62	15.62
OTW	0.00	0.00	0.00
Federal Income Tax Withheld	\$0	\$0.00	\$0.00
State Income Tax Withheld	\$0	\$0.00	\$0.00

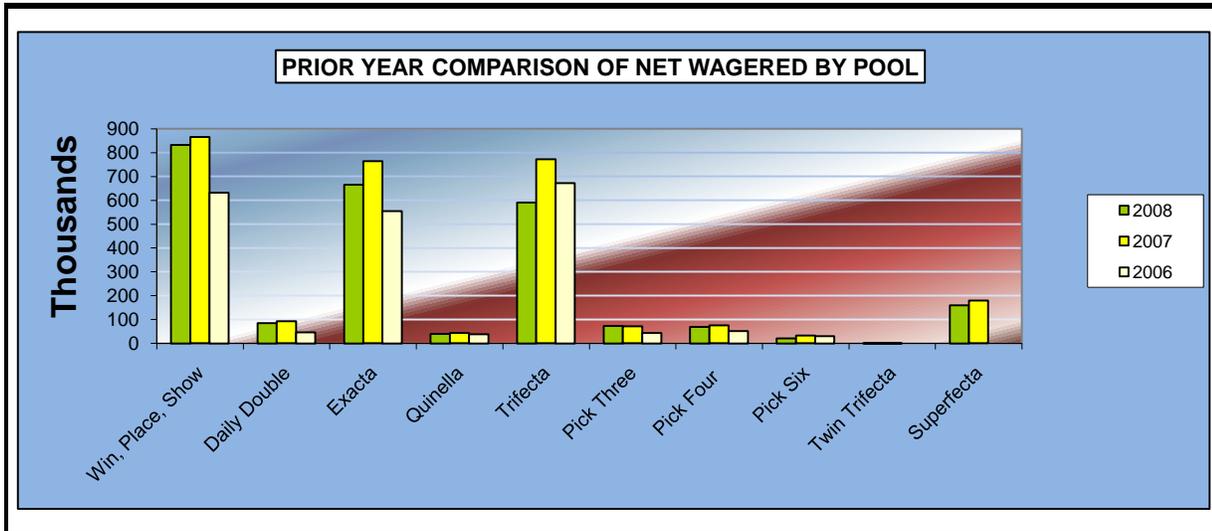
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	2008	2007	2006	2007 to 2008 Increase (Decrease)	% Change	2006 to 2007 increase (Decrease)	% Change
NET WAGERED	\$2,615,694.85	\$3,012,483.95	\$2,264,488.15	(\$396,789.10)	-13.17%	\$747,995.80	33.03%
COMMISSIONS:							
Licensee	187,291.87	224,130.52	156,211.39	(36,838.65)	-16.44%	67,919.13	43.48%
Purses	183,257.37	218,497.86	160,300.39	(35,240.49)	-16.13%	58,197.47	36.31%
Host Track	110,268.97	120,240.86	96,047.44	(9,971.89)	-8.29%	24,193.42	25.19%
State Tax	52,313.73	60,249.64	44,627.43	(7,935.91)	-13.17%	15,622.21	35.01%
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	2,343.86	2,661.18	2,011.39	(317.32)	-11.92%	649.79	32.31%
Breeding Development Fund Special Account	808.92	1,049.00	627.20	(240.08)	-22.89%	421.80	67.25%
OTHERS:							
Breakage	13,918.77	14,926.90	10,627.10	(1,008.13)	-6.75%	4,299.80	40.46%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0%	0.00	0.00%
TOTAL COMMISSIONS AND OTHERS	550,203.49	641,755.96	470,452.34	(91,552.47)	-14.27%	171,303.62	36.41%
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	\$2,065,491.36	\$2,370,727.99	\$1,794,035.81	(\$305,236.63)	-12.88%	\$576,692.18	32.14%



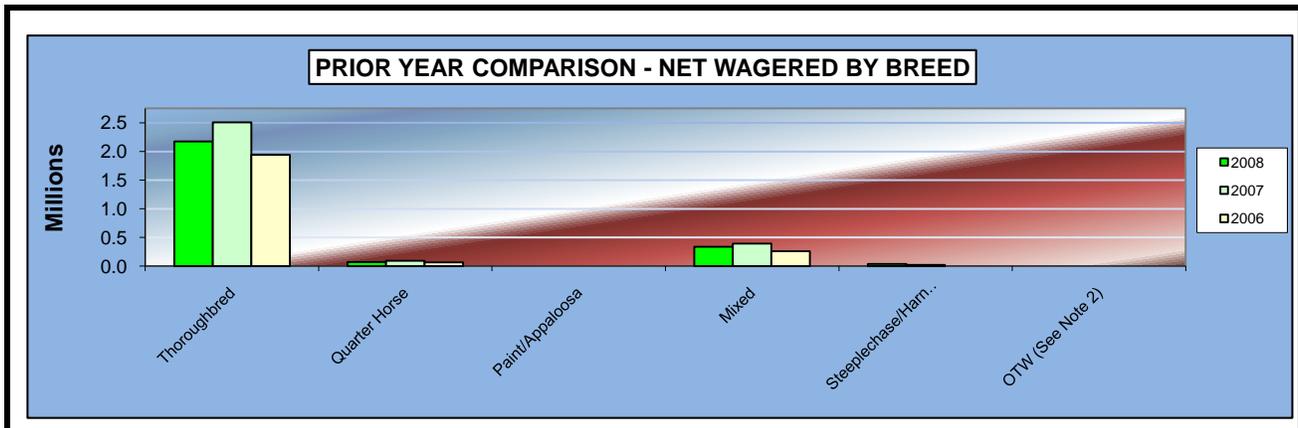
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 PRIOR YEAR COMPARISON - NET WAGERED BY POOL
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	2008	2007	2006	2007 to 2008 Increase (Decrease)	% Change	2006 to 2007 increase (Decrease)	% Change
Win, Place, Show	\$831,672	\$864,799	\$632,381	(\$33,127)	-3.83%	\$232,418	36.75%
Daily Double	85,073	93,101	46,596	(8,028)	-8.62%	46,505	99.80%
Exacta	665,244	763,412	554,323	(98,168)	-12.86%	209,089	37.72%
Quinella	39,868	43,495	38,168	(3,627)	-8.34%	5,327	13.96%
Trifecta	589,993	771,507	671,573	(181,514)	-23.53%	99,934	14.88%
Pick Three	72,525	71,402	43,991	1,123	1.57%	27,411	62.31%
Pick Four	68,571	75,634	51,474	(7,063)	-9.34%	24,160	46.94%
Pick Five	0	0	0	0	0.00%	0	0.00%
Pick Six	21,096	32,557	30,486	(11,461)	-35.20%	2,071	6.79%
Other Multiple Pick	0	0	0	0	0.00%	0	0.00%
Twin Trifecta	9	328	143	(319)	-97.26%	185	129.37%
Superfecta	241,644	296,249	195,353	(54,605)	-18.43%	100,896	51.65%
NET WAGERED	\$2,615,695	\$3,012,484	\$2,264,488	(\$396,789)	-13.17%	\$747,996	33.03%



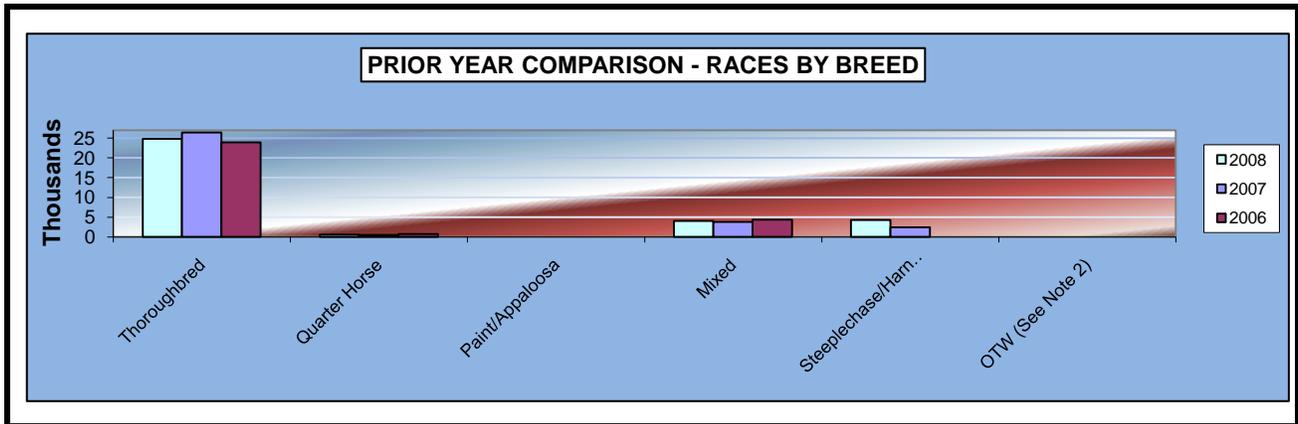
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WILL ROGERS DOWNS - SIMULCAST RACE DAYS
PRIOR YEAR COMPARISON - NET WAGERED BY BREED
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	2008	2007	2006	2007 to 2008 Increase (Decrease)	% Change	2006 to 2007 increase (Decrease)	% Change
Thoroughbred	\$2,172,636	\$2,508,024	\$1,937,842	(\$335,388)	-13.37%	\$570,182	29.42%
Quarter Horse	69,387	92,003	65,263	(22,616)	-24.58%	26,740	40.97%
Paint/Appaloosa	0	0	0	0	0.00%	0	0.00%
Mixed	337,059	392,609	261,383	(55,550)	-14.15%	131,226	50.20%
Steeplechase/Harness	36,613	19,848	0	16,765	84.47%	19,848	100.00%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
NET WAGERED	\$2,615,695	\$3,012,484	\$2,264,488	(\$396,789)	-13.17%	\$747,996	33.03%



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED
 JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	2008	2007	2006	2007 to 2008 Increase (Decrease)	% Change	2006 to 2007 increase (Decrease)	% Change
Thoroughbred	24,842	26,414	23,942	(1,572)	-5.95%	2,472	10.32%
Quarter Horse	536	471	729	65	13.80%	(258)	-35.39%
Paint/Appaloosa	0	0	0	0	0.00%	0	0.00%
Mixed	4,007	3,754	4,383	253	6.74%	(629)	-14.35%
Steeplechase/Harness	4,233	2,448	0	1,785	72.92%	2,448	100.00%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
NET WAGERED	33,618	33,087	29,054	531	1.60%	4,033	13.88%



**OKLAHOMA HORSE RACING COMMISSION
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WILL ROGERS DOWNS - SIMULCAST RACE DAYS
PRIOR YEAR COMPARISON - STATISTICAL INFORMATION
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

	2008	2007	2006	2007 to 2008 Increase (Decrease)	% Change	2006 to 2007 increase (Decrease)	% Change
Net Wagered	\$2,615,694.85	\$3,012,483.95	\$2,264,488.15	(\$396,789.10)	-13.17%	\$747,995.80	33.03%
Attendance	0	0	0	0	0.00%	0	0.00%
Average Daily Attendance	0	0	0	0	0.00%	0	0.00%
Number of Race Days	271	271	308	0	0.00%	(37)	-12.01%
Number of Live Race Days	0	0	0	0	0.00%	0	0.00%
Average Daily Handle	\$9,652.01	\$11,116.18	\$7,352.23	(\$1,464.17)	-13.17%	\$3,763.95	51.19%
Average Daily Wagered Per Capita	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
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%
OTW	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Average Races Per Day							
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%
OTW	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
SIMULCAST RACES							
Average Wagered Per Race:							
Thoroughbred	\$87.46	\$94.95	\$80.94	(\$7.49)	-7.89%	\$14.01	17.31%
Quarter Horse	129.45	195.34	89.52	(65.89)	-33.73%	105.82	118.21%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	84.12	104.58	59.64	(20.46)	-19.56%	44.94	75.35%
Steeplechase/Harness	8.65	8.11	0.00	0.54	6.66%	8.11	100.00%
OTW	0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Average Races Per Day							
Thoroughbred	91.67	97.83	77.73	(6.16)	-6.30%	20.10	25.86%
Quarter Horse	1.98	1.74	2.37	0.24	13.79%	(0.63)	-26.58%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	14.79	13.90	14.23	0.89	6.40%	(0.33)	-2.32%
Steeplechase/Harness	15.62	9.07	0.00	6.55	72.22%	9.07	100.00%
OTW	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Federal Income Tax Withheld	\$0.00	\$8,641.00	\$0.00	(\$8,641.00)	-100.00%	\$8,641.00	100.00%
State Income Tax Withheld	\$0.00	\$1,380.00	\$0.00	(\$1,380.00)	-100.00%	\$1,380.00	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

2008 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.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV