HORSE RACING AUDIT

REMINGTON PARK SIMULCAST RACE DAYS

January 1, 2010 through December 31, 2010





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
REMINGTON PARK – SIMULCAST RACE DAYS
JANUARY 1, 2010 THROUGH
DECEMBER 31, 2010

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 14, 2011

TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

This is the Statistical Report of Operations for Remington Park-Simulcast Days, January 1, 2010 through December 31, 2010.

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,

GARY A. JONES, CPA, CPE STATE AUDITOR & INSPECTOR

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK – SIMULCAST RACE DAYS JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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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 Remington Park.

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 State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

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 Remington Park for the Simulcast Race Days for January 1, 2010 through December 31, 2010.

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.

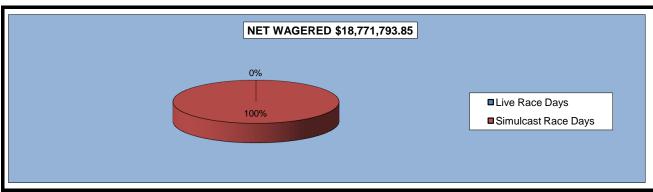
Sincerely,

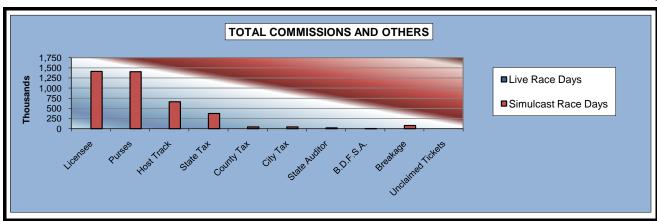
GARY A. JONES, CPA, CFE STATE AUDITOR & INSPECTOR

February 14, 2011

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS DISTRIBUTION SUMMARY OF NET WAGERED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$0.00	\$18,771,793.85	\$18,771,793.85	\$0.00	\$18,771,793.85
COMMISSIONS:					
Licensee	0.00	1,411,288.36	1,411,288.36	0.00	1,411,288.36
Purses	0.00	1,401,716.27	1,401,716.27	0.00	1,401,716.27
Host Track	0.00	661,541.69	661,541.69	0.00	661,541.69
State Tax	0.00	375,435.84	375,435.84	0.00	375,435.84
County Tax (See Note 4)	0.00	42,007.94	42,007.94	0.00	42,007.94
City Tax (See Note 4)	0.00	42,007.94	42,007.94	0.00	42,007.94
State Auditor Breeding Development Fund	0.00	18,648.53	18,648.53	0.00	18,648.53
Special Account (B.D.F.S.A.)	0.00	389.94	389.94	0.00	389.94
OTHERS:					
Breakage	0.00	77,222.26	77,222.26	0.00	77,222.26
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$0.00	\$4,030,258.77	\$4,030,258.77	\$0.00	\$4,030,258.77
NET PAID TO THE PUBLIC	\$0.00	\$14,741,535.08	\$14,741,535.08		

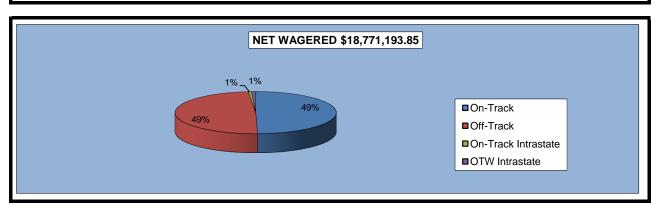


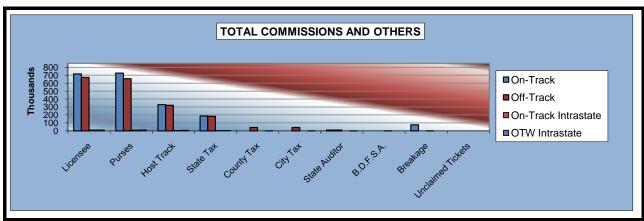


OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS

DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

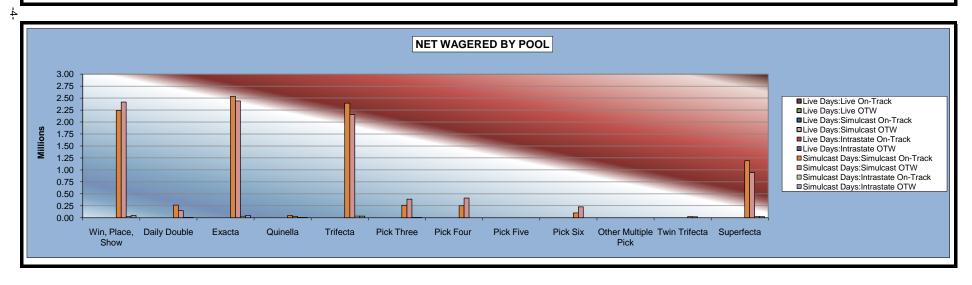
		Simulcas	t Days		
	Simulca	st	Intrasta	ate	Grand
	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$9,313,426.60	\$9,178,019.65	\$123,270.30	\$157,077.30	\$18,771,793.85
COMMISSIONS:					
Licensee	716,881.57	672,410.87	10,969.07	11,026.85	1,411,288.36
Purses	726,196.05	655,858.62	8,296.02	11,365.58	1,401,716.27
Host Track	329,593.12	320,734.68	4,930.81	6,283.08	661,541.69
State Tax	186,268.46	183,560.42	2,465.41	3,141.55	375,435.84
County Tax	0.00	41,301.09	0.00	706.85	42,007.94
City Tax	0.00	41,301.09	0.00	706.85	42,007.94
State Auditor	9,313.43	9,178.02	0.00	157.08	18,648.53
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	389.94	0.00	389.94
OTHERS:					
Breakage	76,070.62	0.00	1,151.64	0.00	77,222.26
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$2,044,323.25	\$1,924,344.79	\$28,202.89	\$33,387.84	\$4,030,258.77
NET PAID TO THE PUBLIC	\$7,269,103.35	\$7,253,674.86	\$95,067.41	\$123,689.46	\$14,741,535.08





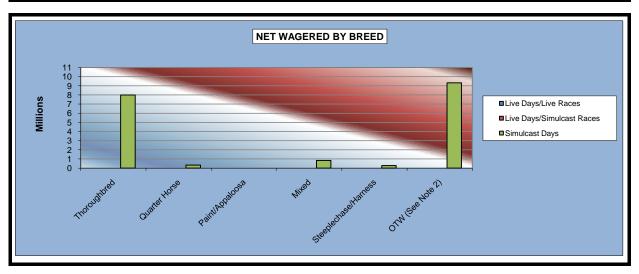
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS NET WAGERED BY POOL JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

			Live D	ays				Simulcast	Days				
	Live Ra	aces	Simulcast	Races	Intras	tate	Simulcas	st Races	Intras	state	То	tal	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	\$2,239,661.00	\$2,415,969.00	\$24,339.00	\$46,074.00	\$2,264,000.00	\$2,462,043.00	\$4,726,043.00
Daily Double	0.00	0.00	0.00	0.00	0.00	0.00	266,008.00	148,994.00	630.00	1,182.00	266,638.00	150,176.00	416,814.00
Exacta	0.00	0.00	0.00	0.00	0.00	0.00	2,536,955.00	2,442,091.00	32,109.00	47,706.00	2,569,064.00	2,489,797.00	5,058,861.00
Quinella	0.00	0.00	0.00	0.00	0.00	0.00	48,713.00	27,028.00	3,421.00	2,918.00	52,134.00	29,946.00	82,080.00
Trifecta	0.00	0.00	0.00	0.00	0.00	0.00	2,394,889.00	2,153,368.00	35,430.00	34,503.00	2,430,319.00	2,187,871.00	4,618,190.00
Pick Three	0.00	0.00	0.00	0.00	0.00	0.00	259,977.50	387,853.50	977.00	1,230.00	260,954.50	389,083.50	650,038.00
Pick Four	0.00	0.00	0.00	0.00	0.00	0.00	250,986.50	411,561.90	0.00	0.00	250,986.50	411,561.90	662,548.40
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	101,188.00	226,818.25	0.00	0.00	101,188.00	226,818.25	328,006.25
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	24,105.60	20,463.30	0.00	0.00	24,105.60	20,463.30	44,568.90
Superfecta	0.00	0.00	0.00	0.00	0.00	0.00	1,190,943.00	943,872.70	26,364.30	23,464.30	1,217,307.30	967,337.00	2,184,644.30
NET WAGERED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,313,426.60	\$9,178,019.65	\$123,270.30	\$157,077.30	\$9,436,696.90	\$9,335,096.95	\$18,771,793.85



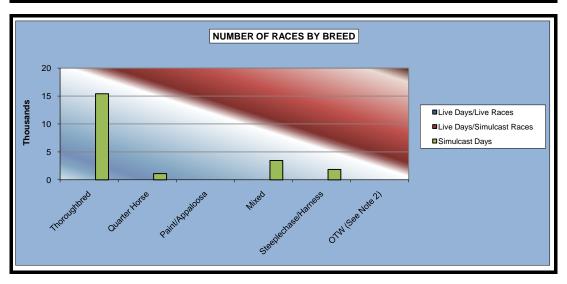
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS NET WAGERED BY BREED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	Live D	avs		Total	Total		
	Live Races	Simulcast Races	Simulcast Days	Live Races	Simulcast Races	Grand Total	
Thoroughbred	\$0.00	\$0.00	\$7,990,069.00	\$0.00	\$7,990,069.00	\$7,990,069.00	
Quarter Horse	0.00	0.00	331,160.90	0.00	331,160.90	331,160.90	
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00	0.00	
Mixed	0.00	0.00	834,467.80	0.00	834,467.80	834,467.80	
Steeplechase/Harness	0.00	0.00	280,999.20	0.00	280,999.20	280,999.20	
OTW (See Note 2)	0.00	0.00	9,335,096.95	0.00	9,335,096.95	9,335,096.95	
			•	•			
NET WAGERED	\$0.00	\$0.00	\$18,771,793.85	\$0.00	\$18,771,793.85	\$18,771,793.85	



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS NUMBER OF RACES BY BREED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	Live Days Live Simulcast Races Races		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
Thoroughbred	0	0	15,413	0	15,413	15,413
Quarter Horse	0	0	1,121	0	1,121	1,121
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	0	3,467	0	3,467	3,467
Steeplechase/Harness	0	0	1,869	0	1,869	1,869
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	0	0	21,870	0	21,870	21,870



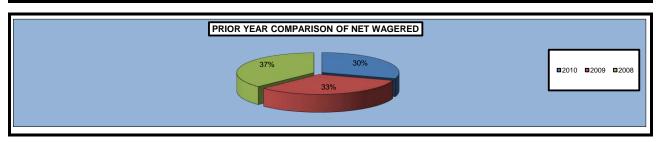
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS OTHER STATISTICAL INFORMATION JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	Live	Simulcast	
	Days	Days (2)	Race Meeting
	(See Note 5)	(See Note 5)	Totals/Averages
Net Wagered	\$0.00	\$18,771,793.85	\$18,771,793.85
Number of Race Days	0	172	172
Average Daily Handle	0.00	109,138.34	109,138.34
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	518.40	518.40
Quarter Horse	0.00	295.42	295.42
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	240.69	240.69
Steeplechase/Harness	0.00	150.35	150.35
OTW	0.00	426.84	426.84
Average Races Per Day			
Thoroughbred	0.00	89.61	89.61
Quarter Horse	0.00	6.52	6.52
Paint/Appaloosa	0.00	0.00	0.00
Mixed	0.00	20.16	20.16
Steeplechase/Harness	0.00	10.87	10.87
OTW	0.00	127.15	127.15
Federal Income Tax Withheld	\$0.00	\$32,420.00	\$32,420.00
State Income Tax Withheld	\$0.00	\$7,320.00	\$7,320.00

OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED

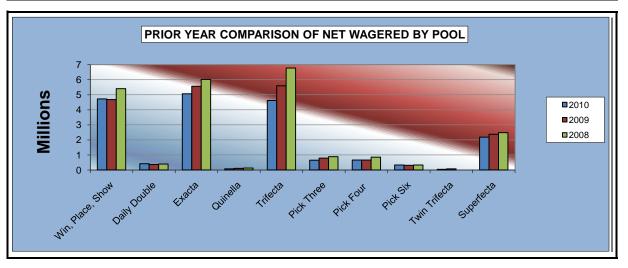
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
NET WAGERED	\$18,771,793.85	\$20,513,268.45	\$23,287,795.15	(\$1,741,474.60)	-8.49%	(\$2,774,526.70)	-11.91%
COMMISSIONS:							
Licensee	1,411,288.36	1,583,170.70	1,797,600.72	(171,882.34)	-10.86%	(214,430.02)	-11.93%
Purses	1,401,716.27	1,534,669.84	1,732,764.23	(132,953.57)	-8.66%	(198,094.39)	-11.43%
Host Track	661.541.69	709.950.03	786.098.85	(48,408,34)	-6.82%	(76.148.82)	-9.69%
State Tax	375.435.84	410,265,40	465.755.96	(34,829.56)	-8.49%	(55,490.56)	-11.91%
County Tax (See Note 4)	42.007.94	47.929.40	55.196.71	(5,921.46)	-12.35%	(7,267.31)	-13.17%
City Tax (See Note 4)	42.007.94	47,929.40	55.196.71	(5,921.46)	-12.35%	(7,267.31)	-13.17%
State Auditor	18.648.53	20.328.61	23.051.56	(1,680.08)	-8.26%	(2,722.95)	-11.81%
Breeding Development Fund	,			(1,000100)		(=,:==:00)	
Special Account	389.94	556.06	739.29	(166.12)	-29.87%	(183.23)	-24.78%
OTHERS:							
Breakage	77.222.26	76.930.70	83.477.71	291.56	0.38%	(6.547.01)	-7.84%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND							
OTHERS	\$4,030,258.77	\$4,431,730.14	\$4,999,881.74	(\$401,471.37)	-9.06%	(\$568,151.60)	-11.36%
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	\$14,741,535.08	\$16,081,538.31	\$18,287,913.41	(\$1,340,003.23)	-8.33%	(\$2,206,375.10)	-12.06%



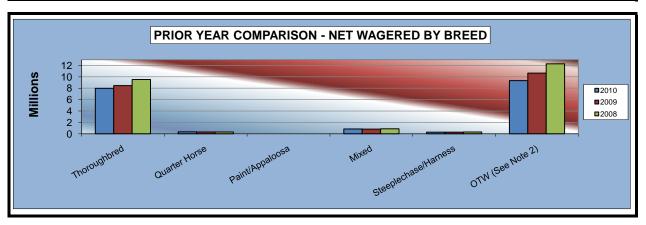
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - NET WAGERED BY POOL JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Win, Place, Show	\$4,726,043.00	\$4,682,935.00	\$5,405,805.00	\$43,108.00	0.92%	(\$722,870.00)	-13.37%
Daily Double	416,814.00	365,825.00	396,448.00	50,989.00	13.94%	(30,623.00)	-7.72%
Exacta	5,058,861.00	5,564,390.00	6,020,896.00	(505,529.00)	-9.09%	(456,506.00)	-7.58%
Quinella	82,080.00	106,138.00	129,880.00	(24,058.00)	-22.67%	(23,742.00)	-18.28%
Trifecta	4,618,190.00	5,591,430.20	6,775,153.80	(973,240.20)	-17.41%	(1,183,723.60)	-17.47%
Pick Three	650,038.00	787,136.20	882,478.50	(137,098.20)	-17.42%	(95,342.30)	-10.80%
Pick Four	662,548.40	661,571.10	856,845.60	977.30	0.15%	(195,274.50)	-22.79%
Pick Five	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Pick Six	328,006.25	307,111.05	332,197.85	20,895.20	6.80%	(25,086.80)	-7.55%
Other Multiple Pick	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Twin Trifecta	44,568.90	72,155.30	5,532.70	(27,586.40)	-38.23%	66,622.60	1204.16%
Superfecta	2,184,644.30	2,374,576.60	2,482,557.70	(189,932.30)	-8.00%	(107,981.10)	-4.35%
NET WAGERED	\$18,771,793.85	\$20,513,268.45	\$23,287,795.15	(\$1,741,474.60)	-8.49%	(\$2,774,526.70)	-11.91%



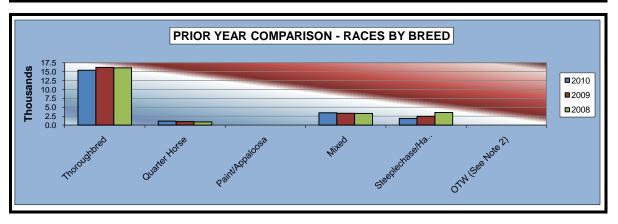
OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - NET WAGERED BY BREED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Thoroughbred	\$7,990,069.00	\$8,461,612.50	\$9,526,136.00	(\$471,543.50)	-5.57%	(\$1,064,523.50)	-11.17%
Quarter Horse	331,160.90	307,139.90	305,408.10	24,021.00	7.82%	1,731.80	0.57%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	834,467.80	816,925.00	865,348.70	17,542.80	2.15%	(48,423.70)	-5.60%
Steeplechase/Harness	280,999.20	276,613.20	324,965.90	4,386.00	1.59%	(48,352.70)	-14.88%
OTW (See Note 2)	9,335,096.95	10,650,977.85	12,265,936.45	(1,315,880.90)	-12.35%	(1,614,958.60)	-13.17%
NET WAGERED	\$18,771,793.85	\$20,513,268.45	\$23,287,795.15	(\$1,741,474.60)	-8.49%	(\$2,774,526.70)	-11.91%



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

				2009 to 2010		2008 to 2009	
	2010	2009	2008	Increase (Decrease)	% Change	increase (Decrease)	% Change
							•
Thoroughbred	15,413	16,201	16,069	(788)	-4.86%	132	0.82%
Quarter Horse	1,121	974	909	147	15.09%	65	7.15%
Paint/Appaloosa	0	0	0	0	0.00%	0	0.00%
Mixed	3,467	3,325	3,248	142	4.27%	77	2.37%
Steeplechase/Harness	1,869	2,462	3,553	(593)	-24.09%	(1,091)	-30.71%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
NET WAGERED	21,870	22,962	23,779	(1,092)	-4.76%	(817)	-3.44%



OKLAHOMA HORSE RACING COMMISSION STATISTICAL REPORT OF OPERATIONS REMINGTON PARK - SIMULCAST DAYS PRIOR YEAR COMPARISON - STATISTICAL INFORMATION JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

	2010	2009	2008	2009 to 2010 Increase	%	2008 to 2009 increase	%
	2010	2009	2006	(Decrease)	76 Change	(Decrease)	76 Change
				,			
Net Wagered	\$18,771,793.85	\$20,513,268.45	\$23,287,795.15	(\$1,741,474.60)	-8.49%	(\$2,774,526.70)	-11.91%
Number of Race Days	172	162	151	10	6.17%	11	7.28%
Number of Live Days	0	0	0	0	0.00%	0	0.00%
Average Daily Handle	\$109,138.34	\$126,625.11	\$154,223.81	(\$17,486.77)	-13.81%	(\$27,598.70)	-17.90%
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	518.40	522.29	592.83	(3.89)	-0.74%	(70.54)	-11.90%
Quarter Horse	295.42	315.34		(19.92)	-6.32%	(20.64)	-6.14%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	240.69	245.69	266.43	(5.00)	-2.04%	(20.74)	-7.78%
Steeplechase/Harness	150.35	112.35	91.46	38.00	33.82%	20.89	22.84%
OTW	426.84	463.85	515.83	(37.01)	-7.98%	(51.98)	-10.08%
Average Races Per Day							
Thoroughbred	89.61	100.01	64.53	(10.40)	-10.40%	35.48	54.98%
Quarter Horse	6.52	6.01	3.65	0.51	8.49%	2.36	64.66%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	20.16	20.52	13.04	(0.36)	-1.75%	7.48	57.36%
Steeplechase/Harness	10.87	15.20	14.27	(4.33)	-28.49%	0.93	6.52%
OTW	127.15	141.74	95.50	(14.59)	-10.29%	46.24	48.42%
Federal Income Tax Withheld	\$32,420.00	\$73,086.00	\$215,163.00	(40,666.00)	-55.64%	(\$142,077.00)	-66.03%
State Income Tax Withheld	\$7,320.00	\$16,504.00	\$48,544.00	(9,184.00)	-55.65%	(\$32,040.00)	-66.00%

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

2010 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 than one-quarter (1/4) mile or more than four (4) miles.

ATTENDANCE People reported 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 in which people bet money on horse races. People wager or purchase tickets of various denominations on a horse or horses.

PARI-MUTUEL TAX Portion of monies wagered retained by the State of Oklahoma from parimutuel 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 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.

(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 A 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 A ticket must be cashed within sixty (60) days after the 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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