

CONTRACT AUDIT

OKLAHOMA HORSE RACING COMMISSION AUDIT REPORT OF OPERATIONS WILL ROGERS DOWNS THOROUGHBRED MEET

March 16, 2015 through May 26, 2015



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF RACING OPERATIONS
WILL ROGERS DOWNS – THOROUGHBRED RACE MEETING
MARCH 16, 2015 THROUGH MAY 26, 2015**

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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

July 21, 2015

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

Transmitted herewith is the Audit Report of Horse Racing Operations for Will Rogers Downs Mixed Breed Race Meeting of March 16, 2015 through May 26, 2015. 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 (OHRC) and Title 3A of the Oklahoma Statutes for pari-mutuel racing.

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,

A handwritten signature in blue ink, reading "Gary A. Jones".

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

**OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF OPERATIONS
WILL ROGERS DOWNS – MIXED BREED RACE MEETING
MARCH 16, 2015 THROUGH MAY 26, 2015**

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TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

We performed an audit in accordance with the OHRC Horse Racing Contract and Title 3A of the Oklahoma Statutes. The information presented in this report is derived from the horse racing data obtained from the American Tote Company located at Will Rogers Downs for the Mixed Breed Race Meeting for March 16, 2015 through May 26, 2015.

Because our procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express such an opinion on the information. This report relates only to this information and does not extend to any financial statements of the racetrack or racino.

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, reading "Gary A. Jones".

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

July 21, 2015

INTRODUCTORY COMMENTS

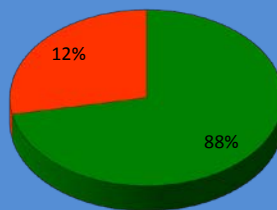
Data and information contained herein are for presentation purposes only. Summations may differ due to rounding. Data is presented in this report as a summary of wagers (handle), distribution of fees, commissions, and purses for each race meeting by association or fair. This audit of horse racing data does not purport to replace any association or independent auditor's end-of-meet conclusions.

Data contained in this report is derived 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 16, 2015 THROUGH MAY 26, 2015**

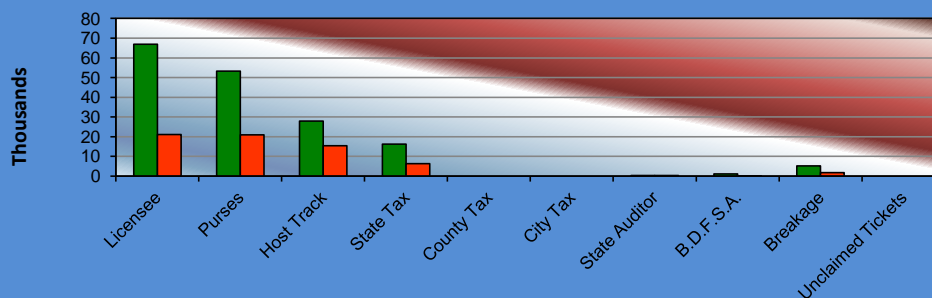
	Live Days	Simulcast Days	Total	Guest Facilities (see Note 1)	Grand Total
NET WAGERED	\$811,413.90	\$316,029.10	\$1,127,443.00	\$18,889,168.02	\$20,016,611.02
COMMISSIONS:					
Licensee	66,866.31	21,184.75	88,051.06	\$291,979.62	380,030.68
Purses	53,226.75	20,966.47	74,193.22	\$211,346.44	285,539.66
Host Track	27,915.68	15,436.42	43,352.10	\$0.00	43,352.10
State Tax	16,228.27	6,320.58	22,548.85	\$52,564.64	75,113.49
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	378.03	293.96	671.99	\$0.00	671.99
Breeding Development Fund Special Account (B.D.F.S.A.)	1,069.10	61.46	1,130.56	\$8,838.75	9,969.31
OTHERS:					
Breakage	5,255.81	1,713.41	6,969.22	\$0.00	6,969.22
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	\$0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$170,939.95	\$65,977.05	\$236,917.00	\$564,729.45	\$801,646.45
NET PAID TO THE PUBLIC	\$640,473.95	\$250,052.05	\$890,526.00		

NET WAGERED \$1,127,443.00



■ Live Days
■ Simulcast Days

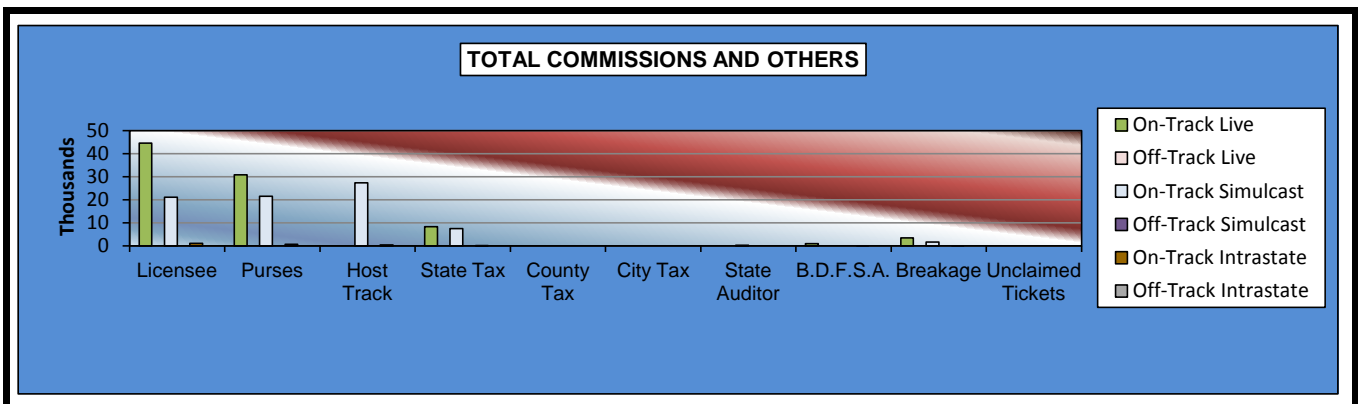
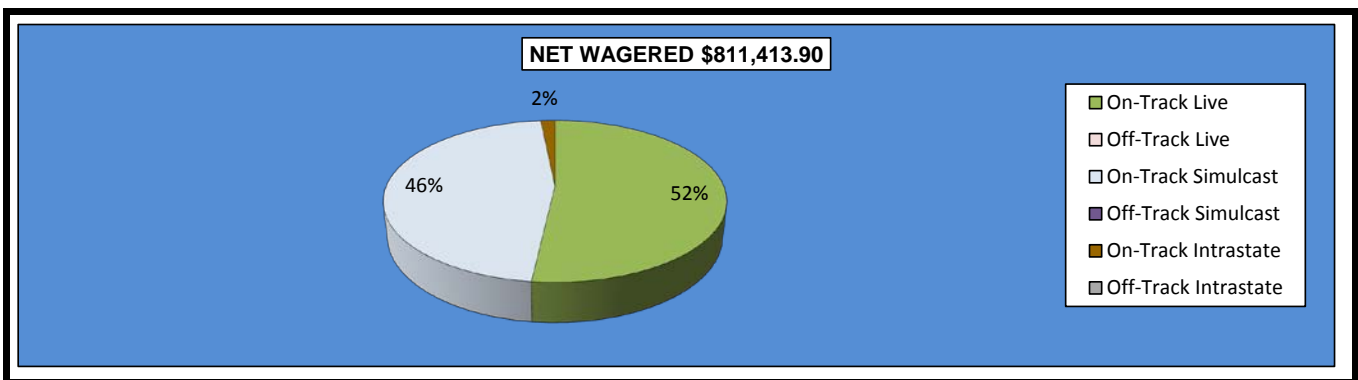
TOTAL COMMISSIONS AND OTHERS



■ Live Days
■ Simulcast Days

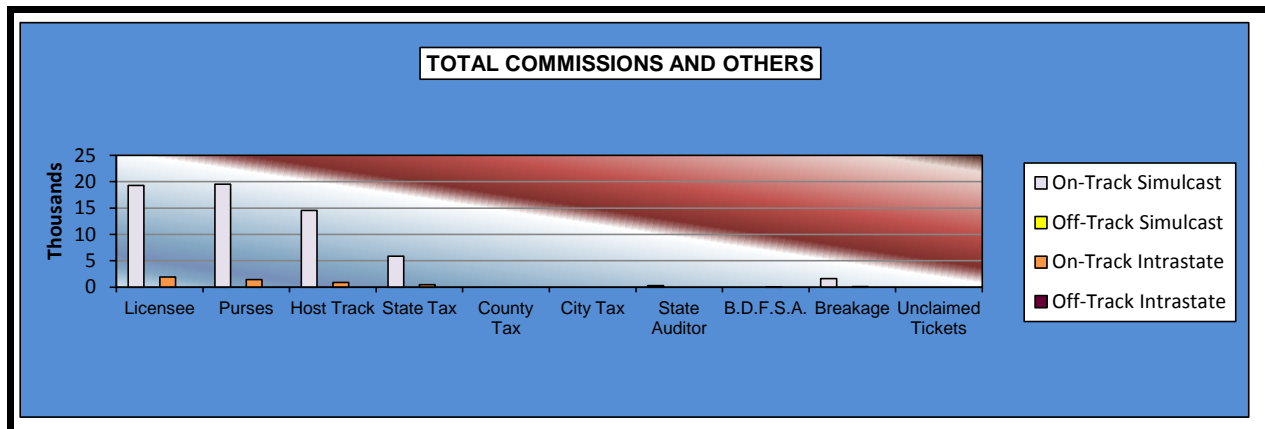
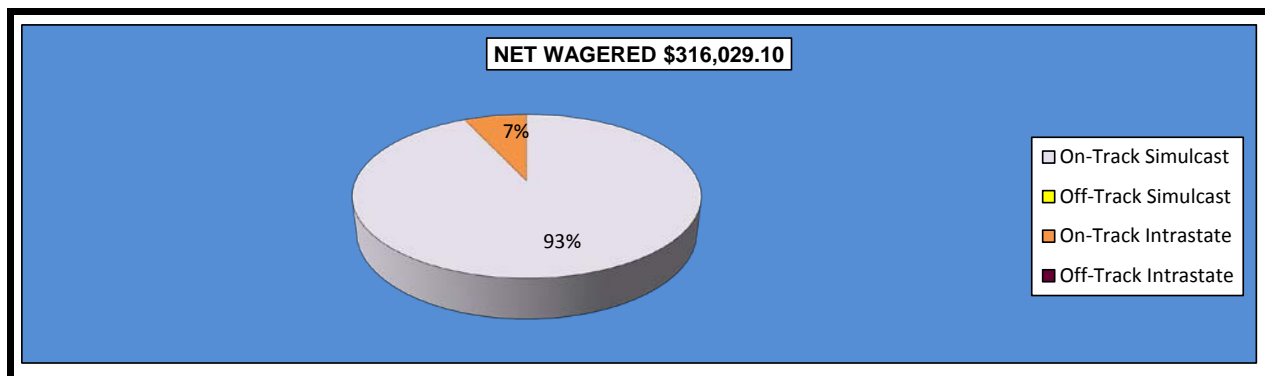
**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS
MARCH 16, 2015 THROUGH MAY 26, 2015**

	Live Days						
	live		Simulcast		Intrastate		Grand
	On-Track	OTW	On-Track	OTW	On-Track	OTW	Total
NET WAGERED	\$420,414.90	\$0.00	\$378,028.80	\$0.00	\$12,970.20	\$0.00	\$811,413.90
COMMISSIONS:							
Licensee	44,618.84	0.00	21,128.00	0.00	1,119.47	0.00	66,866.31
Purses	30,906.42	0.00	21,506.14	0.00	814.19	0.00	53,226.75
Host Track	0.00	0.00	27,396.87	0.00	518.81	0.00	27,915.68
State Tax	8,408.30	0.00	7,560.57	0.00	259.40	0.00	16,228.27
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	0.00	0.00	378.03	0.00	0.00	0.00	378.03
Breeding Development Fund Special Account (B.D.F.S.A.)	1,034.72	0.00	0.00	0.00	34.38	0.00	1,069.10
OTHERS:							
Breakage	3,479.52	0.00	1,684.17	0.00	92.12	0.00	5,255.81
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$88,447.80	\$0.00	\$79,653.78	\$0.00	\$2,838.37	\$0.00	\$170,939.95
NET PAID TO THE PUBLIC	\$331,967.10	\$0.00	\$298,375.02	\$0.00	\$10,131.83	\$0.00	\$640,473.95



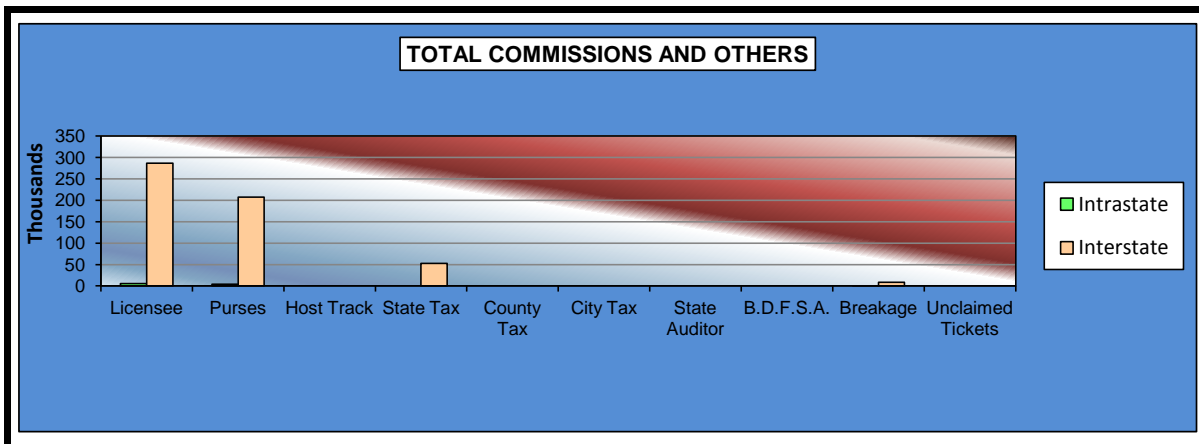
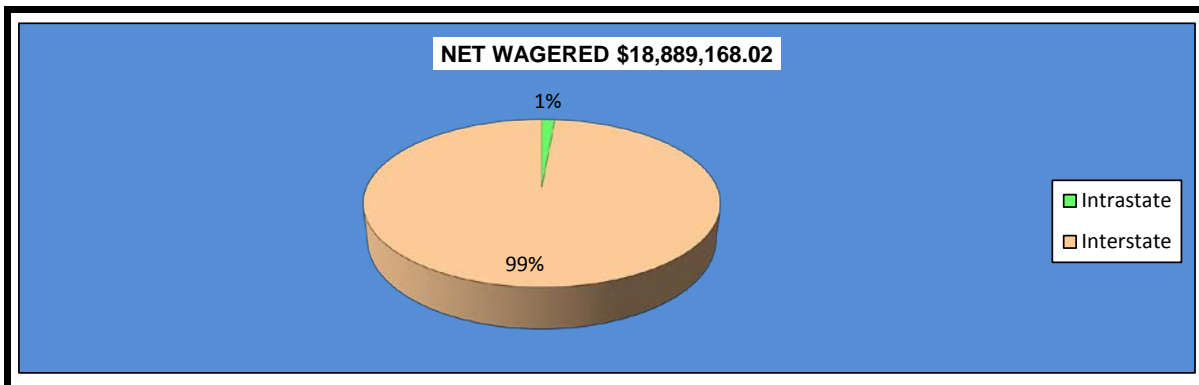
OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS
MARCH 16, 2015 THROUGH MAY 26, 2015

	Simulcast Days				Grand Total
	Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$293,959.60	\$0.00	\$22,069.50	\$0.00	\$316,029.10
COMMISSIONS:					
Licensee	19,267.94	0.00	1,916.81	0.00	21,184.75
Purses	19,561.90	0.00	1,404.57	0.00	20,966.47
Host Track	14,553.64	0.00	882.78	0.00	15,436.42
State Tax	5,879.21	0.00	441.37	0.00	6,320.58
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	293.96	0.00	0.00	0.00	293.96
Breeding Development Fund					
Special Account (B.D.F.S.A.)	0.00	0.00	61.46	0.00	61.46
OTHERS:					
Breakage	1,618.02	0.00	95.39	0.00	1,713.41
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$61,174.67	\$0.00	\$4,802.38	\$0.00	\$65,977.05
NET PAID TO THE PUBLIC	\$232,784.93	\$0.00	\$17,267.12	\$0.00	\$250,052.05



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS
MARCH 16, 2015 THROUGH MAY 26, 2015

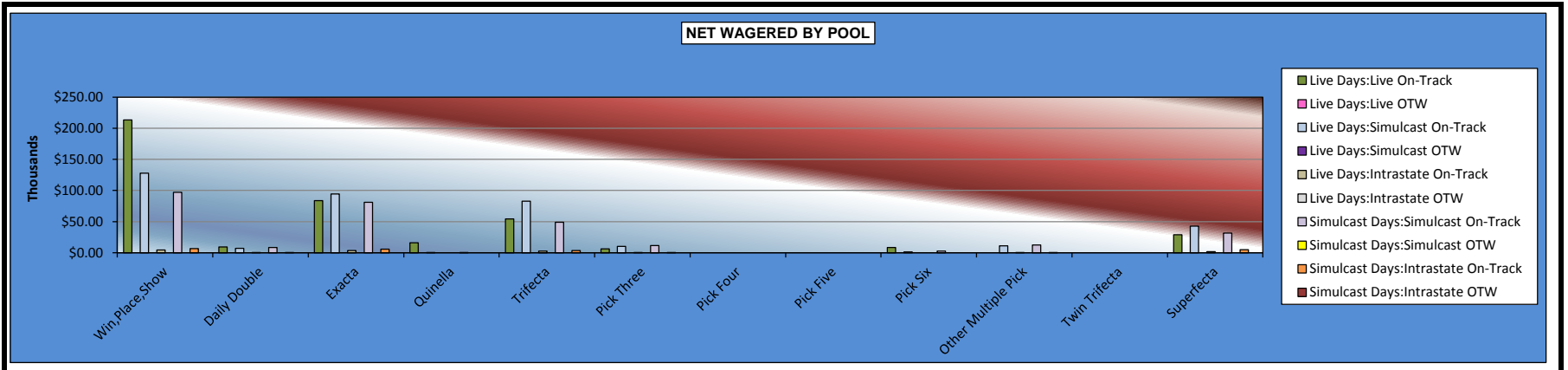
	Guest Facilities (See Note 1)		Grand Total
	Intrastate	Interstate	
NET WAGERED	\$267,151.20	\$18,622,016.82	\$18,889,168.02
COMMISSIONS:			
Licensee	5,507.77	286,471.85	291,979.62
Purses	4,015.23	207,331.21	211,346.44
Host Track	0.00	0.00	0.00
State Tax	0.00	52,564.64	52,564.64
County Tax	0.00	0.00	0.00
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.)	170.54	8,668.21	8,838.75
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$9,693.54	\$555,035.91	\$564,729.45



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
NET WAGERED BY POOL
MARCH 16, 2015 THROUGH MAY 26, 2015

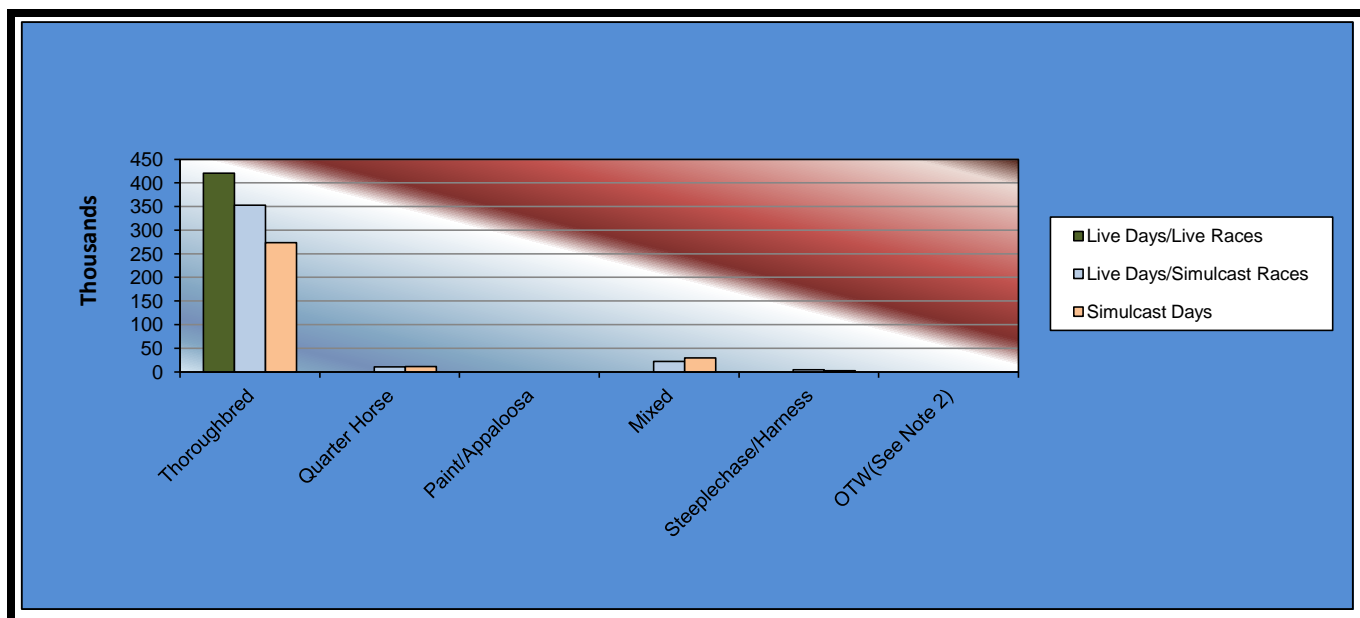
	Live Days						Simulcast Days				Total		Grand Total
	Live Races		Simulcast Races		Intrastate		Simulcast Races		Intrastate				
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	
Win,Place,Show	\$213,471.00	\$0.00	\$127,892.00	\$0.00	\$4,439.00	\$0.00	\$97,132.00	\$0.00	\$6,821.00	\$0.00	\$449,755.00	\$0.00	\$449,755.00
Daily Double	9,414.00	0.00	6,988.00	0.00	148.00	0.00	8,411.00	0.00	161.00	0.00	25,122.00	0.00	25,122.00
Exacta	83,749.00	0.00	94,283.00	0.00	3,332.00	0.00	81,132.00	0.00	5,970.00	0.00	268,466.00	0.00	268,466.00
Quinella	15,802.00	0.00	362.00	0.00	0.00	0.00	147.00	0.00	0.00	0.00	16,311.00	0.00	16,311.00
Trifecta	54,438.00	0.00	82,752.60	0.00	2,655.00	0.00	49,073.30	0.00	3,772.50	0.00	192,691.40	0.00	192,691.40
Pick Three	6,029.00	0.00	10,450.30	0.00	265.00	0.00	11,496.30	0.00	200.00	0.00	28,440.60	0.00	28,440.60
Pick Four	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 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	8,556.00	0.00	1,470.60	0.00	0.00	0.00	2,437.60	0.00	0.00	0.00	12,464.20	0.00	12,464.20
Other Multiple Pick	0.00	0.00	11,268.30	0.00	149.50	0.00	12,334.40	0.00	152.50	0.00	23,904.70	0.00	23,904.70
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	28,955.90	0.00	42,562.00	0.00	1,981.70	0.00	31,796.00	0.00	4,992.50	0.00	110,288.10	0.00	110,288.10
NET WAGERED	\$420,414.90	\$0.00	\$378,028.80	\$0.00	\$12,970.20	\$0.00	\$293,959.60	\$0.00	\$22,069.50	\$0.00	\$1,127,443.00	\$0.00	\$1,127,443.00

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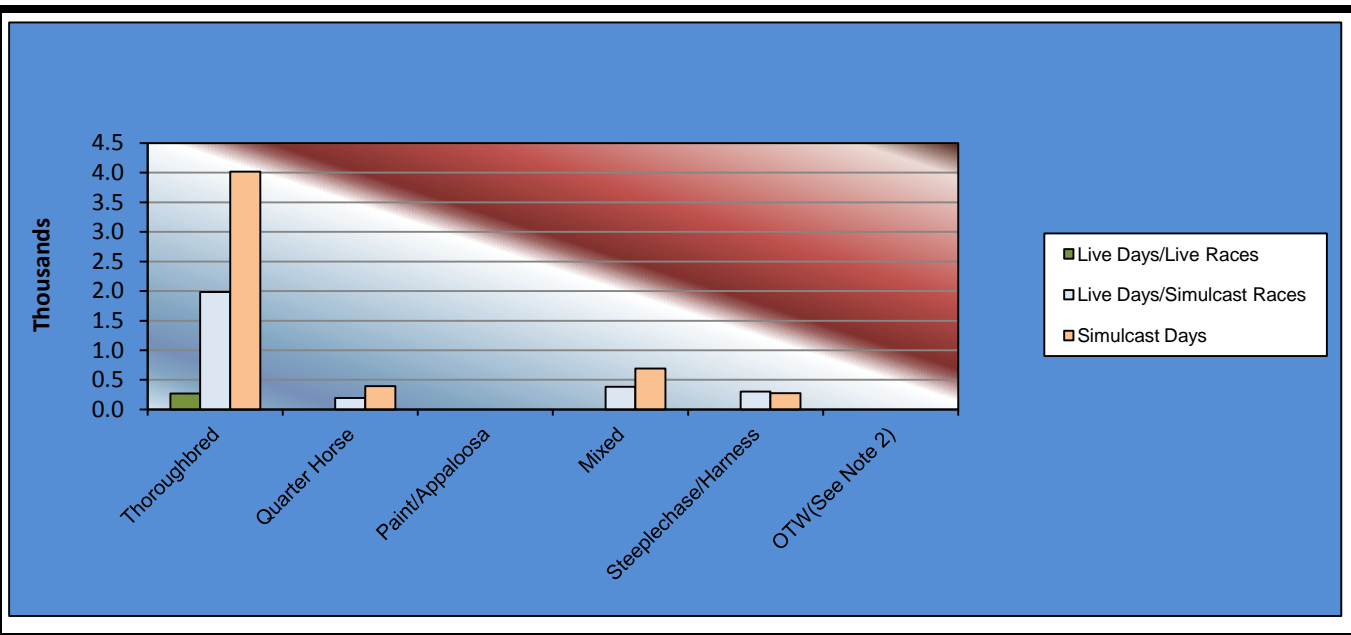
**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
NET WAGERED BY BREED
MARCH 16, 2015 THROUGH MAY 26, 2015**

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Days Races	Simulcast Races				
Thoroughbred	\$420,414.90	\$353,083.80	\$273,174.30	\$420,414.90	\$626,258.10	\$1,046,673.00
Quarter Horse	0.00	10,817.30	11,223.20	0.00	22,040.50	22,040.50
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00	0.00
Mixed	0.00	22,363.90	29,559.60	0.00	51,923.50	51,923.50
Steeplechase/Harness	0.00	4,734.00	2,072.00	0.00	6,806.00	6,806.00
OTW(See Note 2)	0.00	0.00	0.00	0.00	0.00	0.00
Net Wagered	\$420,414.90	\$390,999.00	\$316,029.10	\$420,414.90	\$707,028.10	\$1,127,443.00



**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
NUMBER OF RACES BY BREED
MARCH 16, 2015 THROUGH MAY 26, 2015**

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Days Races	Simulcast Races				
Thoroughbred	272	1,983	4,016	272	5,999	6,271
Quarter Horse	0	195	392	0	587	587
Paint/Appaloosa	0	0	0	0	0	0
Mixed	0	382	690	0	1,072	1,072
Steeplechase/Harness	0	302	273	0	575	575
OTW(See Note 2)	0	0	0	0	0	0
Net Wagered	272	2,862	5,371	272	8,233	8,505

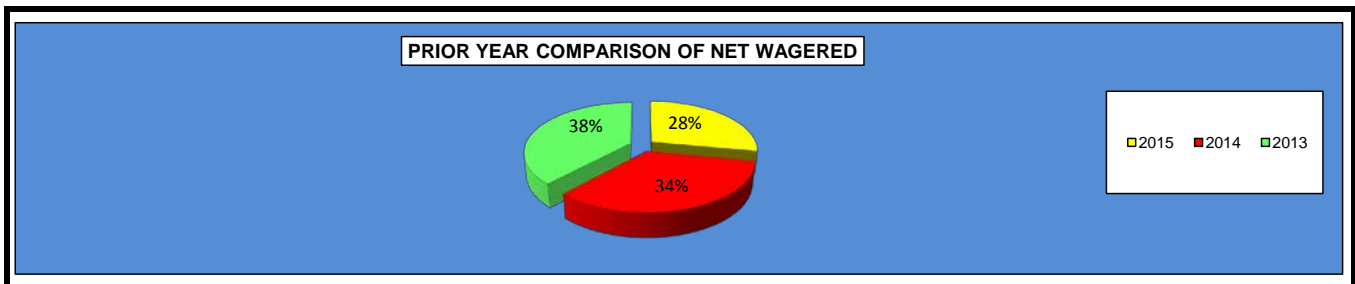


OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
OTHER STATISTICAL INFORMATION
MARCH 16, 2015 THROUGH MAY 26, 2015

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$811,413.90	\$316,029.10	\$1,127,443.00
Number of Race Days	29	43	72
Average Daily Handle	\$27,979.79	\$7,349.51	\$15,658.93
Live Races			
Average Wagered Per Race:			
Thoroughbred	\$1,545.64	\$0.00	\$1,545.64
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	9.38	0.00	9.38
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	\$178.06	\$68.02	\$104.39
Quarter Horse	\$55.47	\$28.63	\$37.55
Paint/Appaloosa	\$0.00	\$0.00	\$0.00
Mixed	\$58.54	\$42.84	\$48.44
Steeplechase/Harness	\$15.68	\$7.59	\$11.84
OTW	\$0.00	\$0.00	\$0.00
Average Races Per Day			
Thoroughbred	68.38	138.48	83.32
Quarter Horse	6.72	13.52	8.15
Paint/Appaloosa	0.00	0.00	0.00
Mixed	13.17	23.79	14.89
Steeplechase/Harness	10.41	9.41	7.99
OTW	0.00	0.00	0.00
Federal Income Tax Withheld	\$0.00	\$0.00	\$0.00
State Income Tax Withheld	\$0.00	\$0.00	\$0.00

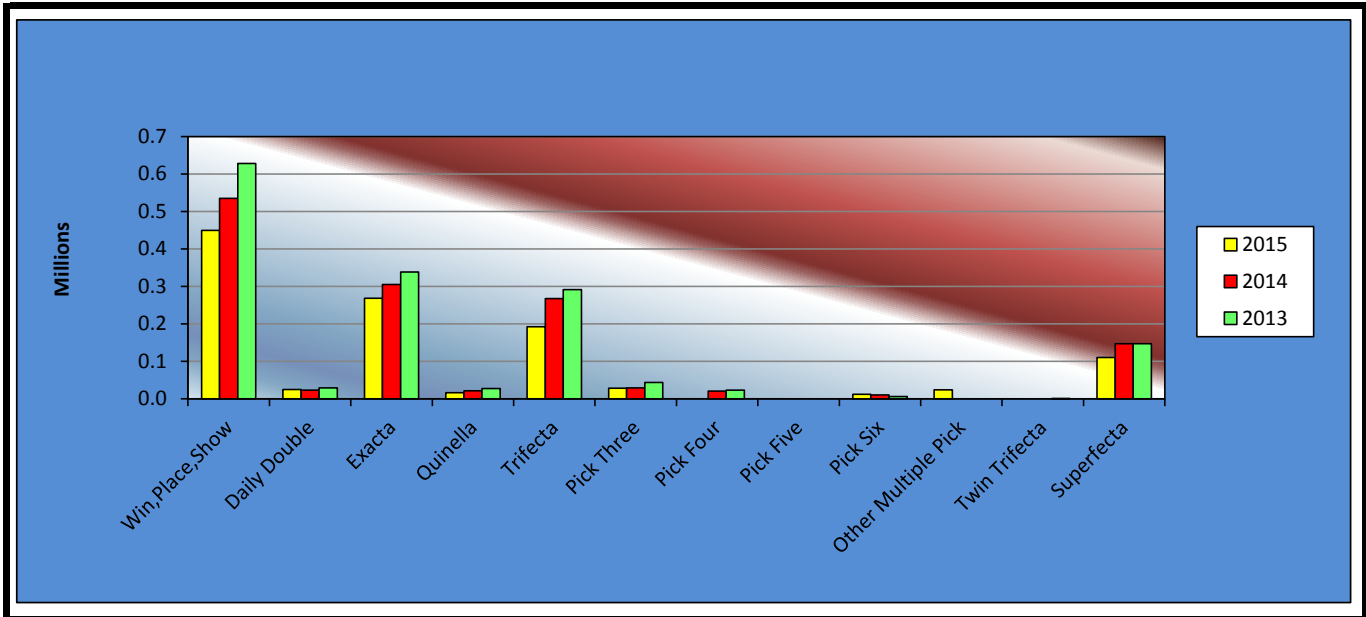
**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
MARCH 16, 2015 THROUGH MAY 26, 2015**

	2015	2014	2013	2014 to 2015 Increase (Decrease)	% Increase	2013 to 2014 Increase (Decrease)	% Increase
NET WAGERED	\$1,127,443.00	\$1,361,042.60	\$1,537,094.80	(\$233,599.60)	-17.16%	(\$176,052.20)	-11.45%
COMMISSIONS:							
Licensee	380,030.68	375,303.28	464,053.10	4,727.40	1.26%	(88,749.82)	-19.12%
Purses	285,539.66	282,854.41	352,076.40	2,685.25	0.95%	(69,221.99)	-19.66%
Host Track	43,352.10	45,045.97	36,727.11	(1,693.87)	-3.76%	8,318.86	22.65%
State Tax	75,113.49	74,550.04	90,657.19	563.45	0.76%	(16,107.15)	-17.77%
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	671.99	720.36	889.98	(48.37)	-6.71%	(169.62)	-19.06%
Breeding Development Fund							
Special Account	9,969.31	9,577.23	11,793.78	392.08	4.09%	(2,216.55)	-18.79%
OTHERS:							
Breakage	6,969.22	9,129.44	7,675.78	(2,160.22)	-23.66%	1,453.66	18.94%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND OTHERS	801,646.45	797,180.73	963,873.34	4,465.72	0.56%	(166,692.61)	-17.29%
TOTAL COMMISSIONS RECEIVED FROM GUEST FACILITIES	564,729.45	508,406.79	646,893.65	56,322.66	11.08%	(138,486.86)	-21.41%
NET PAID TO PUBLIC	\$890,526.00	\$1,072,268.66	\$1,220,115.11	(\$181,742.66)	-16.95%	(\$147,846.45)	-12.12%



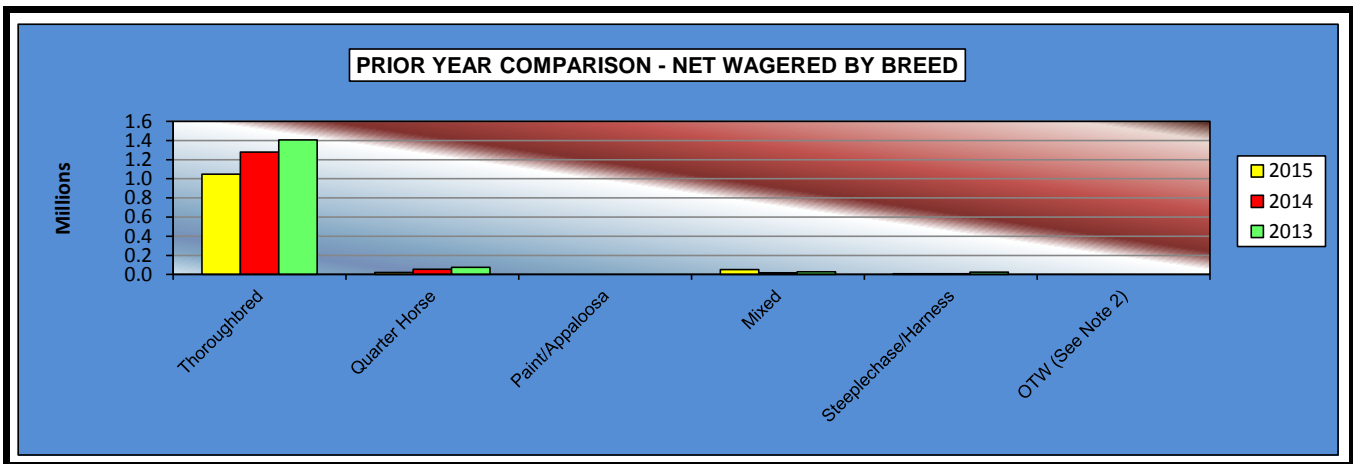
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WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
MARCH 16, 2015 THROUGH MAY 26, 2015

	2015	2014	2013	2014 to 2015 Increase (Decrease)	% Increase	2013 to 2014 Increase (Decrease)	% Increase
Win,Place,Show	\$449,755.00	\$535,344.00	\$628,054.00	(\$85,589.00)	-15.99%	(\$92,710.00)	-14.76%
Daily Double	25,122.00	23,515.00	29,708.00	1,607.00	6.83%	(6,193.00)	-20.85%
Exacta	268,466.00	305,099.50	338,534.00	(36,633.50)	-12.01%	(33,434.50)	-9.88%
Quinella	16,311.00	21,293.00	27,838.00	(4,982.00)	-23.40%	(6,545.00)	-23.51%
Trifecta	192,691.40	267,357.40	291,565.70	(74,666.00)	-27.93%	(24,208.30)	-8.30%
Pick Three	28,440.60	29,614.80	43,847.80	(1,174.20)	-3.96%	(14,233.00)	-32.46%
Pick Four	0.00	20,886.00	23,699.90	(20,886.00)	-100.00%	(2,813.90)	-11.87%
Pick Five	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Pick Six	12,464.20	10,775.20	6,438.00	1,689.00	15.67%	4,337.20	67.37%
Other Multiple Pick	23,904.70	0.00	0.00	23,904.70	100.00%	0.00	0.00%
Twin Trifecta	0.00	0.00	168.90	0.00	0.00%	(168.90)	-100.00%
Superfecta	110,288.10	147,157.70	147,240.50	(36,869.60)	-25.05%	(82.80)	-0.06%
NET WAGERED	\$1,127,443.00	\$1,361,042.60	\$1,537,094.80	(\$233,599.60)	-17.16%	(\$176,052.20)	-11.45%



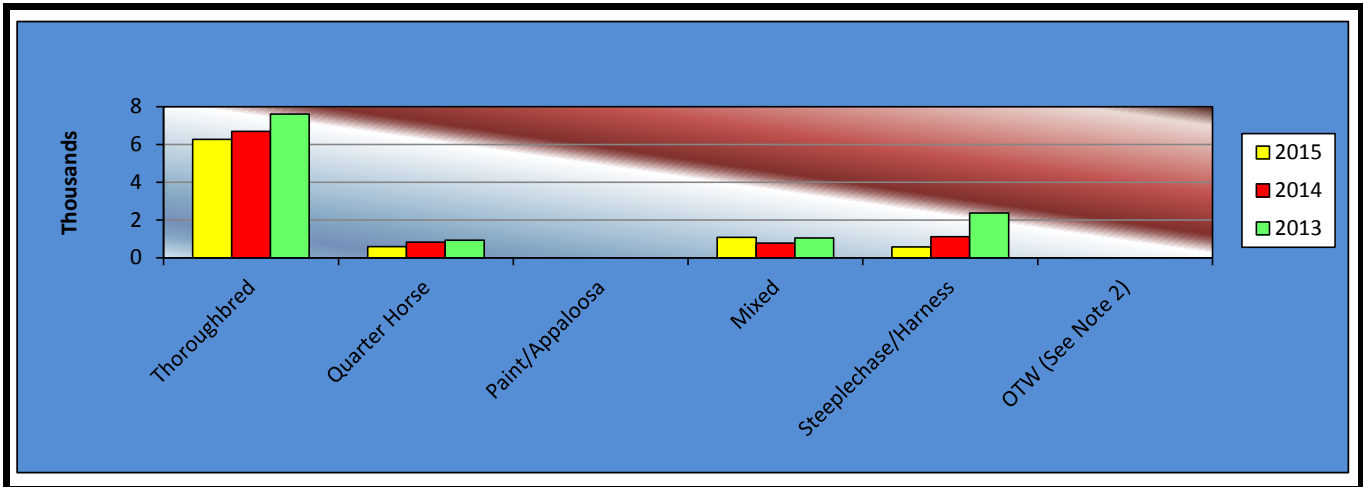
**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
PRIOR YEAR COMPARISON - NET WAGERED BY BREED
MARCH 16, 2015 THROUGH MAY 26, 2015**

	2015	2014	2013	2014 to 2015 Increase (Decrease)	% Increase	2013 to 2014 Increase (Decrease)	% Increase
Thoroughbred	\$1,046,673.00	\$1,277,124.60	\$1,406,640.70	(\$230,451.60)	-18.04%	(\$129,516.10)	-9.21%
Quarter Horse	22,040.50	56,357.30	76,217.90	(34,316.80)	-60.89%	(19,860.60)	-26.06%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	51,923.50	19,720.20	29,148.10	32,203.30	163.30%	(9,427.90)	-32.34%
Steeplechase/Harness	6,806.00	7,840.50	25,088.10	(1,034.50)	-13.19%	(17,247.60)	-68.75%
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
NET WAGERED	\$1,127,443.00	\$1,361,042.60	\$1,537,094.80	(\$233,599.60)	-17.16%	(\$176,052.20)	-11.45%



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED
MARCH 16, 2015 THROUGH MAY 26, 2015

	2015	2014	2013	2014 to 2015 Increase (Decrease)	% Increase	2013 to 2014 Increase (Decrease)	% Increase
Thoroughbred	6,271	6,694	7,603	(423)	-6.32%	(909)	-11.96%
Quarter Horse	587	822	927	(235)	-28.59%	(105)	-11.33%
Paint/Appaloosa	0	0	0	0	0.00%	0	0.00%
Mixed	1,072	776	1,039	296	38.14%	(263)	-25.31%
Steeplechase/Harness	575	1,105	2,374	(530)	-47.96%	(1,269)	-53.45%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
TOTAL RACES	8,505	9,397	11,943	(892)	-9.49%	(2,546)	-21.32%



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - THOROUGHBRED RACE MEETING
PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
MARCH 16, 2015 THROUGH MAY 26, 2015

	2015	2014	2013	2014 to 2015 Increase (Decrease)	% Increase	2013 to 2014 Increase (Decrease)	% Increase
Net Wagered	\$1,127,443.00	\$1,361,042.60	\$1,537,094.80	(\$233,599.60)	-17.16%	(\$176,052.20)	-11.45%
Number of Race Days	72	69	76	3	4.35%	(7)	-9.21%
Number of Live Days	29	30	32	(1)	-3.33%	(2)	-6.25%
Average Daily Handle	\$15,658.93	\$19,725.26	\$20,224.93	(\$4,066.32)	-20.61%	(\$499.68)	-2.47%
LIVE RACES							
Average Wagered Per Race:							
Thoroughbred	\$1,545.64	\$2,556.88	\$1,908.22	(\$1,011.24)	-39.55%	\$648.66	33.99%
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	9.38	7.77	9.56	1.61	20.72%	(1.79)	-18.72%
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	\$104.39	\$105.46	\$112.75	(\$1.07)	-1.01%	(\$7.29)	-6.47%
Quarter Horse	\$37.55	\$68.56	\$82.22	(\$31.01)	-45.23%	(\$13.66)	-16.61%
Paint/Appaloosa	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Mixed	\$48.44	\$25.41	\$28.05	\$23.03	90.63%	(\$2.64)	-9.41%
Steeplechase/Harness	\$11.84	\$7.10	\$10.57	\$4.74	66.76%	(\$3.47)	-32.83%
OTW	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Average Races Per Day							
Thoroughbred	83.32	93.64	96.01	(10.32)	-11.02%	(2.37)	-2.47%
Quarter Horse	8.15	11.91	12.20	(3.76)	-31.57%	(0.29)	-2.38%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	14.89	11.25	13.67	3.64	32.36%	(2.42)	-17.70%
Steeplechase/Harness	7.99	16.01	31.24	(8.02)	-50.09%	(15.23)	-48.75%
OTW	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Federal Income Tax Withheld	\$0.00	\$5,768.80	\$0.00	(\$5,768.80)	-100.00%	\$5,768.80	100.00%
State Income Tax Withheld	\$0.00	\$1,292.10	\$0.00	(\$1,292.10)	-100.00%	\$1,292.10	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

2015 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, net wagered and attendance is totals 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 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.

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 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 group or 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. 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.

CONTRACT AUDIT

OKLAHOMA HORSE RACING COMMISSION AUDIT REPORT OF OPERATIONS WILL ROGERS DOWNS THOROUGHBRED MEET

March 16, 2015 through May 26, 2015



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE