

**WILL ROGERS
DOWNS**

**MIXED BREED
RACE MEETING**

**SEPTEMBER 16, 2010 THROUGH
NOVEMBER 14, 2010**



HORSE RACING AUDIT



Oklahoma State Auditor
& Inspector

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – MIXED BREED RACE MEETING
SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74O.S. §212, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.

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

December 9, 2010

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

This is the Statistical Report of Operations for Will Rogers Downs – Mixed Breed Race Meeting September 16, 2010 through November 14, 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,

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

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
REMINGTON PARK – THOROUGHBRED RACE MEETING
SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

TABLE OF CONTENTS

	PAGE
STATE AUDITOR AND INSPECTOR LETTER	ii
INTRODUCTORY COMMENTS	iii
DISTRIBUTION SUMMARY OF NET WAGERED	2
DISTRIBUTION SUMMARY OF NET WAGERED - LIVE DAYS	3
DISTRIBUTION SUMMARY OF NET WAGERED - SIMULCAST DAYS	4
DISTRIBUTION SUMMARY OF NET WAGERED - GUEST FACILITIES	5
NET WAGERED BY POOL	6
NET WAGERED BY BREED	7
NUMBER OF RACES BY BREED	8
OTHER STATISTICAL INFORMATION	9
PRIOR YEAR COMPARISON OF DISTRIBUTION SUMMARY OF NET WAGERED	10
PRIOR YEAR COMPARISON OF NET WAGERED BY POOL	11
PRIOR YEAR COMPARISON OF NET WAGERED BY BREED	12
PRIOR YEAR COMPARISON OF NUMBER OF RACES BY BREED	13
PRIOR YEAR COMPARISON OF OTHER STATISTICAL INFORMATION	14
ENDNOTES	15
APPENDIX	16

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

TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

We compiled the information presented in this report from the statistical data obtained from the American Tote Company located at Will Rogers Downs for the Mixed Breed Race Meeting for September 16, 2010 through November 14, 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 control. 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

December 9, 2010

INTRODUCTORY COMMENTS

Statistical data and information contained herein are for presentation purposes only. Summations may differ due to rounding.

Statistical data compiled for this report is presented as a summary of wagers (handle), distribution of fees, commissions, and purses for each race meeting by association or fair. This compilation of statistical data does not purport to replace any association or independent auditor's end-of-meet conclusions.

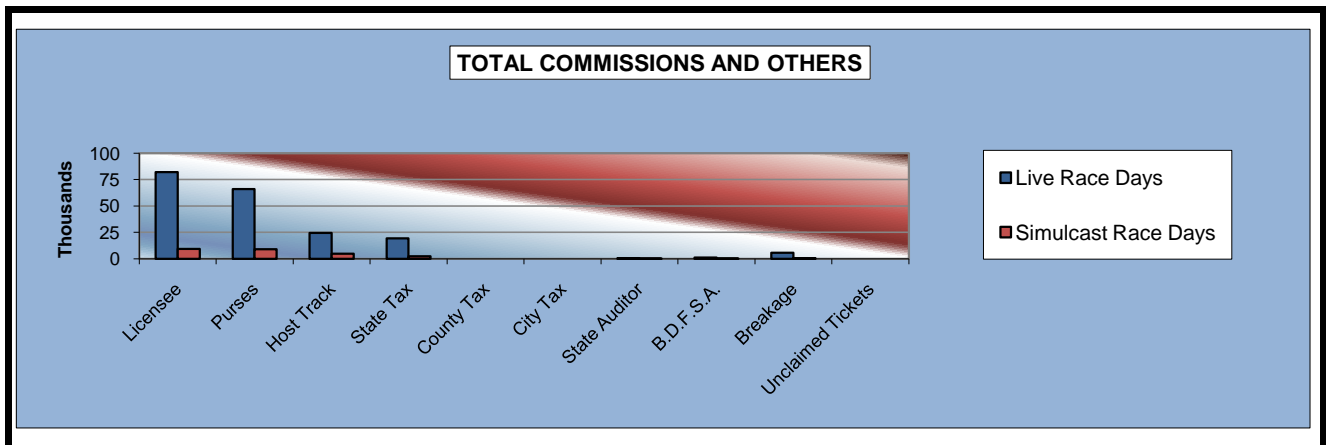
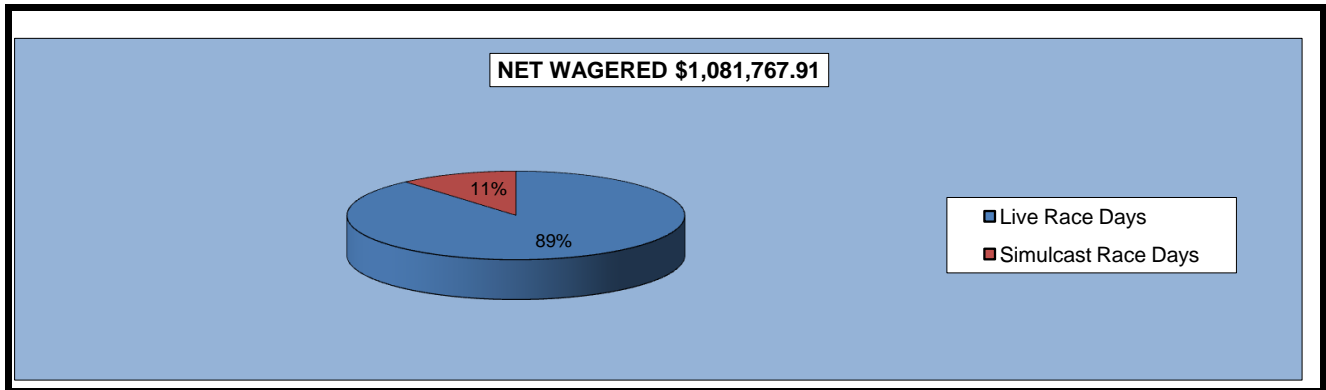
Data contained in this report was compiled from the American Tote Company located at Will Rogers Downs.

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

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

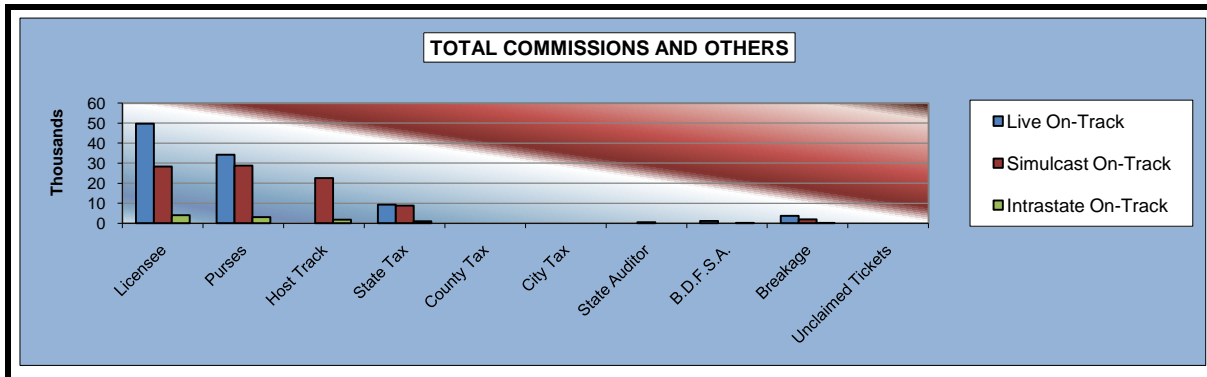
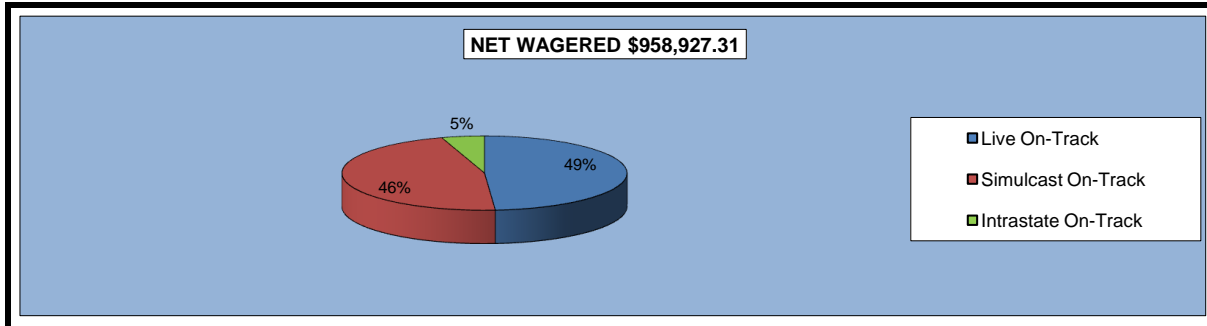
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$958,927.31	\$122,840.60	\$1,081,767.91	\$949,830.22	\$2,031,598.13
COMMISSIONS:					
Licensee	81,992.10	9,400.55	91,392.65	15,680.20	107,072.85
Purses	65,891.02	9,087.64	74,978.66	11,404.26	86,382.92
Host Track	24,352.34	4,704.85	29,057.19	0.00	29,057.19
State Tax	19,178.61	2,456.82	21,635.43	1,982.37	23,617.80
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	444.45	104.50	548.95	0.00	548.95
Breeding Development Fund Special Account (B.D.F.S.A.)	1,213.91	54.14	1,268.05	486.77	1,754.82
OTHERS:					
Breakage	5,805.46	498.59	6,304.05	0.00	6,304.05
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$198,877.89	\$26,307.09	\$225,184.98	\$29,553.60	\$254,738.58
NET PAID TO THE PUBLIC	\$760,049.42	\$96,533.51	\$856,582.93		



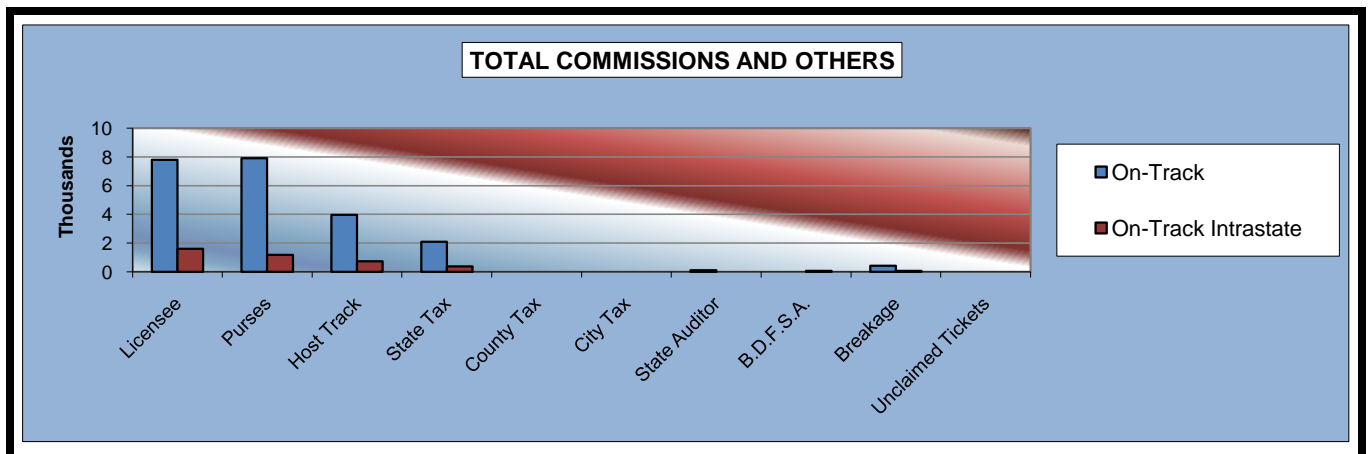
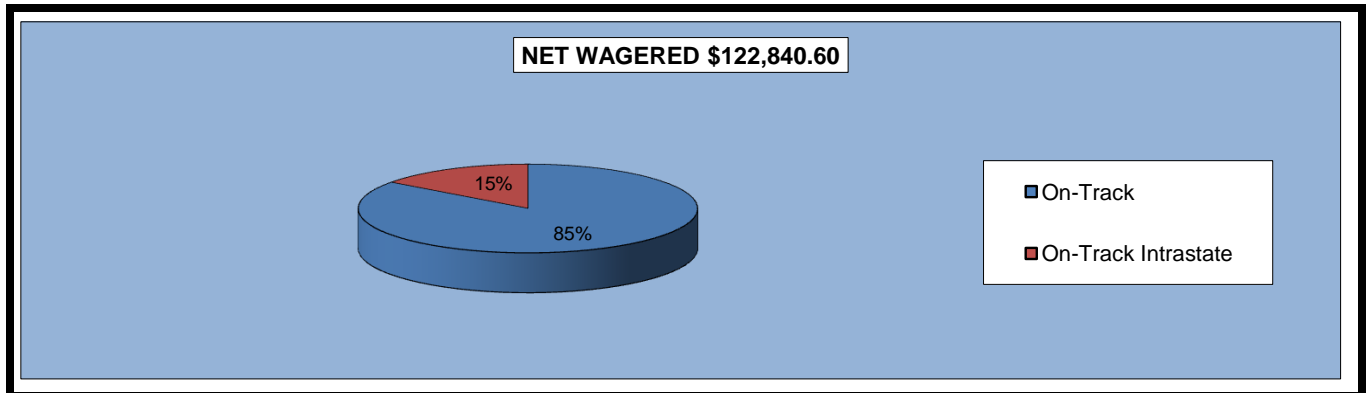
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	Live Days						Grand Total
	Live		Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$467,869.51	\$0.00	\$444,451.80	\$0.00	\$46,606.00	\$0.00	\$958,927.31
COMMISSIONS:							
Licensee	49,646.25	0.00	28,282.90	0.00	4,062.95	0.00	81,992.10
Purses	34,175.48	0.00	28,727.46	0.00	2,988.08	0.00	65,891.02
Host Track	0.00	0.00	22,488.09	0.00	1,864.25	0.00	24,352.34
State Tax	9,357.41	0.00	8,889.07	0.00	932.13	0.00	19,178.61
County Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Auditor	0.00	0.00	444.45	0.00	0.00	0.00	444.45
Breeding Development Fund Special Account (B.D.F.S.A.)	1,081.32	0.00	0.00	0.00	132.59	0.00	1,213.91
OTHERS:							
Breakage	3,658.22	0.00	1,989.62	0.00	157.62	0.00	5,805.46
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$97,918.68	\$0.00	\$90,821.59	\$0.00	\$10,137.62	\$0.00	\$198,877.89
NET PAID TO THE PUBLIC	\$369,950.83	\$0.00	\$353,630.21	\$0.00	\$36,468.38	\$0.00	\$760,049.42



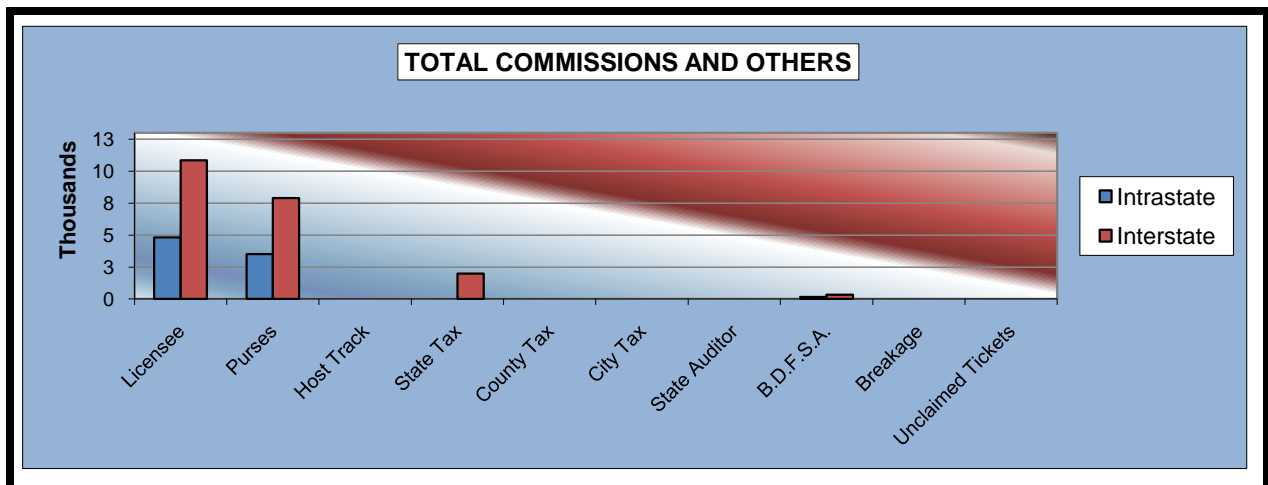
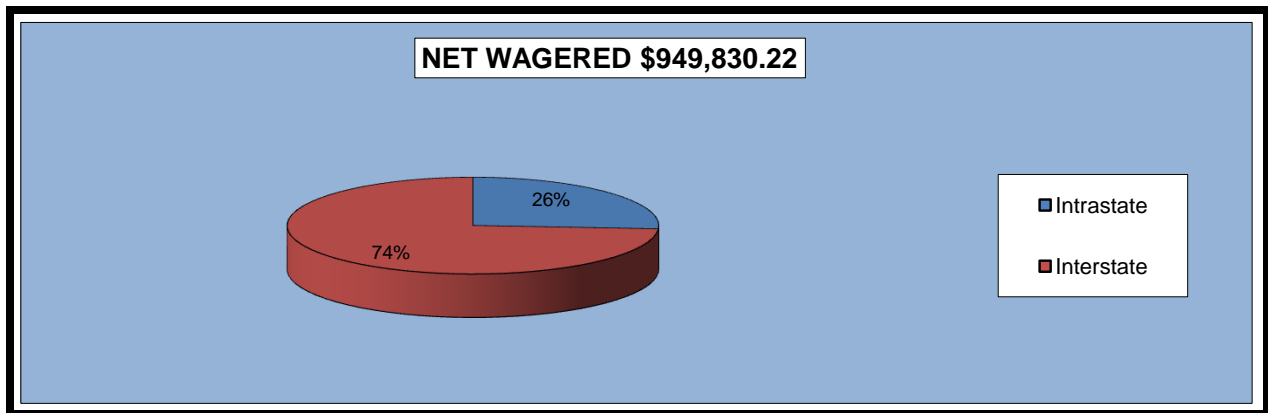
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	Simulcast Days				Grand Total
	Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$104,504.30	\$0.00	\$18,336.30	\$0.00	\$122,840.60
COMMISSIONS:					
Licensee	7,799.70	0.00	1,600.85	0.00	9,400.55
Purses	7,904.37	0.00	1,183.27	0.00	9,087.64
Host Track	3,971.40	0.00	733.45	0.00	4,704.85
State Tax	2,090.09	0.00	366.73	0.00	2,456.82
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	104.50	0.00	0.00	0.00	104.50
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	54.14	0.00	54.14
OTHERS:					
Breakage	427.44	0.00	71.15	0.00	498.59
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$22,297.50	\$0.00	\$4,009.59	\$0.00	\$26,307.09
NET PAID TO THE PUBLIC	\$82,206.80	\$0.00	\$14,326.71	\$0.00	\$96,533.51



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED-GUEST FACILITIES
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

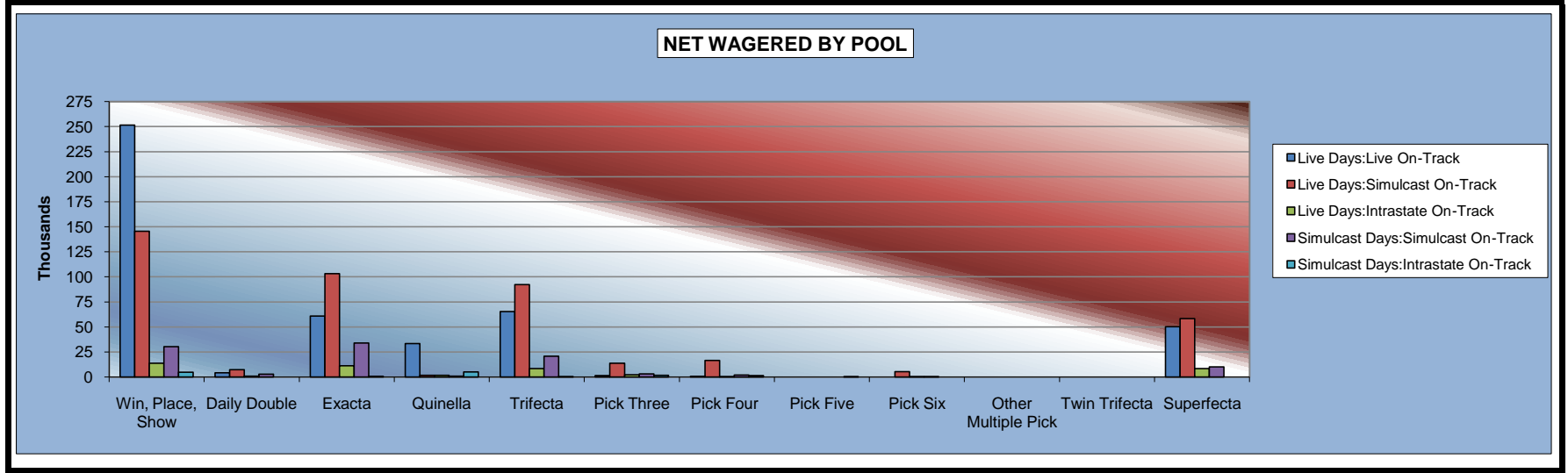
	Guest Facilities (See Note 1)		Grand Total
	Intrastate	Interstate	
NET WAGERED	\$247,960.70	\$701,869.52	\$949,830.22
COMMISSIONS:			
Licensee	4,815.25	10,864.95	15,680.20
Purses	3,514.26	7,890.00	11,404.26
Host Track	0.00	0.00	0.00
State Tax	0.00	1,982.37	1,982.37
County Tax	0.00	0.00	0.00
City Tax	0.00	0.00	0.00
State Auditor	0.00	0.00	0.00
Breeding Development Fund Special Account (B.D.F.S.A.)	156.70	330.07	486.77
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$8,486.21	\$21,067.39	\$29,553.60



OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 NET WAGERED BY POOL
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010

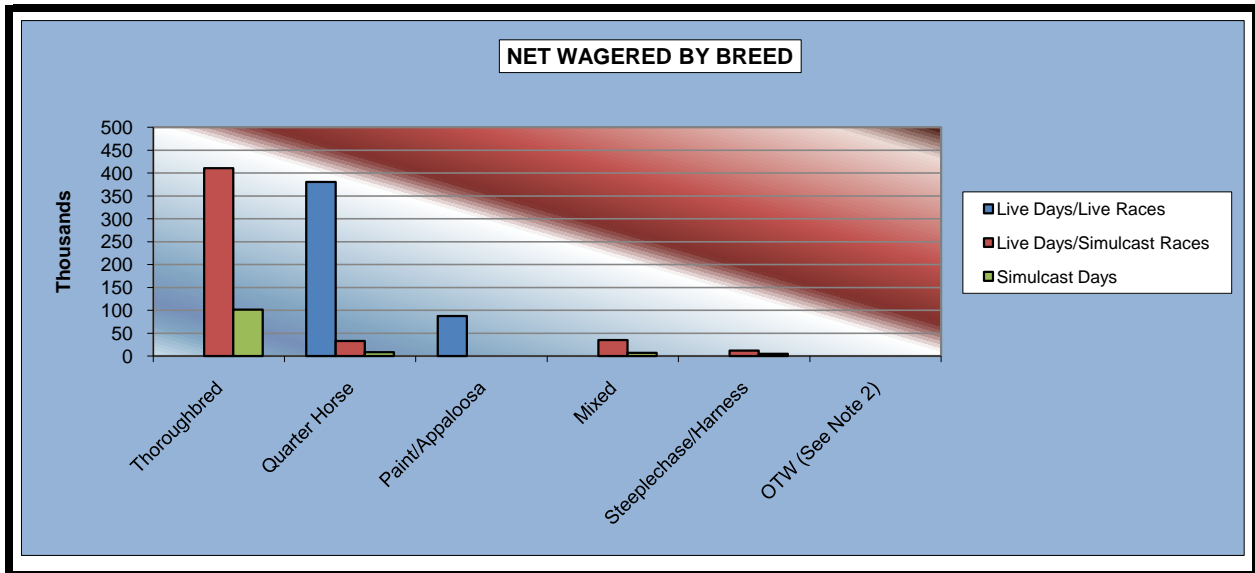
	Live Days						Simulcast Days				Total		Grand Total
	Live Races		Simulcast Races		Intrastate		Simulcast Races		Intrastate		On-Track	OTW	
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW			
Win, Place, Show	\$251,607.00	\$0.00	\$145,670.00	\$0.00	\$13,706.00	\$0.00	\$30,312.00	\$0.00	\$4,886.00	\$0.00	\$446,181.00	\$0.00	\$446,181.00
Daily Double	4,304.00	0.00	7,308.00	0.00	805.00	0.00	2,874.00	0.00	624.00	0.00	15,915.00	0.00	15,915.00
Exacta	60,755.00	0.00	103,332.00	0.00	11,146.00	0.00	34,088.00	0.00	5,195.00	0.00	214,516.00	0.00	214,516.00
Quinella	33,404.00	0.00	1,797.00	0.00	1,635.00	0.00	905.50	0.00	412.00	0.00	38,153.50	0.00	38,153.50
Trifecta	65,472.00	0.00	92,338.50	0.00	8,404.00	0.00	20,855.50	0.00	1,687.00	0.00	188,757.00	0.00	188,757.00
Pick Three	1,476.01	0.00	13,805.00	0.00	2,163.00	0.00	3,036.50	0.00	1,452.00	0.00	21,932.51	0.00	21,932.51
Pick Four	724.00	0.00	16,547.80	0.00	233.00	0.00	1,999.50	0.00	332.00	0.00	19,836.30	0.00	19,836.30
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	5,333.00	0.00	54.00	0.00	402.00	0.00	0.00	0.00	5,789.00	0.00	5,789.00
Other Multiple Pick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Twin Trifecta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Superfecta	50,127.50	0.00	58,320.50	0.00	8,460.00	0.00	10,031.30	0.00	3,748.30	0.00	130,687.60	0.00	130,687.60
NET WAGERED	\$467,869.51	\$0.00	\$444,451.80	\$0.00	\$46,606.00	\$0.00	\$104,504.30	\$0.00	\$18,336.30	\$0.00	\$1,081,767.91	\$0.00	\$1,081,767.91

9



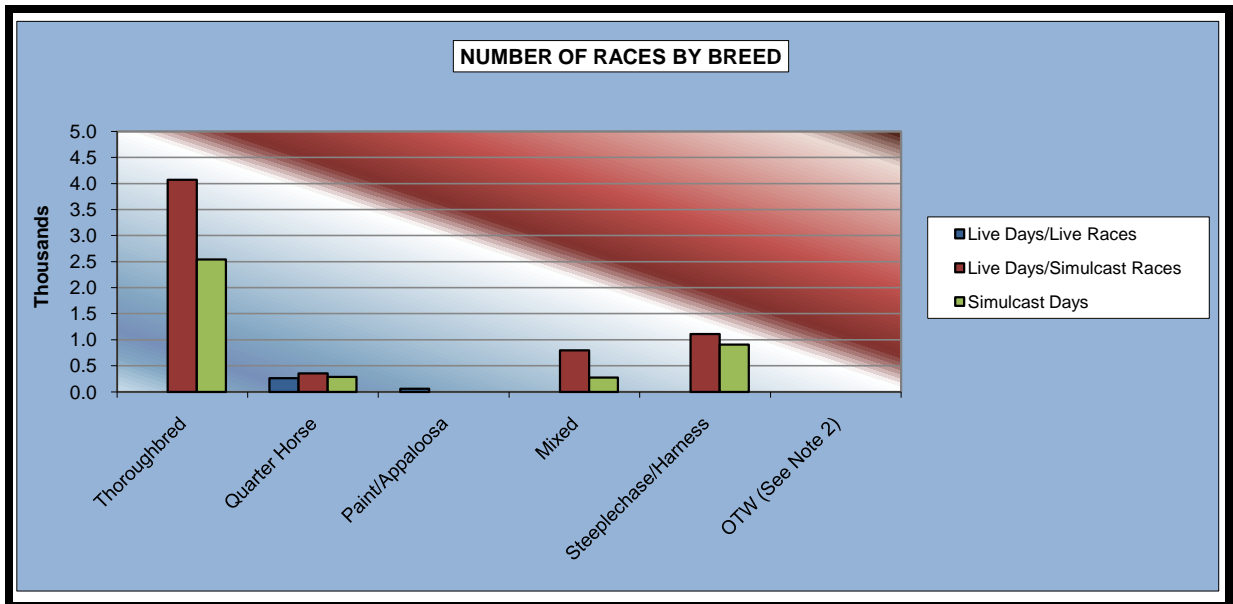
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 NET WAGERED BY BREED
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	\$0.00	\$410,693.00	\$101,348.80	\$0.00	\$512,041.80	\$512,041.80
Quarter Horse	380,391.17	32,920.40	8,785.40	380,391.17	41,705.80	422,096.97
Paint/Appaloosa	87,478.34	0.00	0.00	87,478.34	0.00	87,478.34
Mixed	0.00	35,583.80	7,166.70	0.00	42,750.50	42,750.50
Steeplechase/Harness	0.00	11,860.60	5,539.70	0.00	17,400.30	17,400.30
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00	0.00
NET WAGERED	\$467,869.51	\$491,057.80	\$122,840.60	\$467,869.51	\$613,898.40	\$1,081,767.91



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 NUMBER OF RACES BY BREED
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	0	4,071	2,541	0	6,612	6,612
Quarter Horse	264	355	289	264	644	908
Paint/Appaloosa	60	0	0	60	0	60
Mixed	0	794	274	0	1,068	1,068
Steeplechase/Harness	0	1,111	904	0	2,015	2,015
OTW (See Note 2)	0	0	0	0	0	0
NET WAGERED	324	6,331	4,008	324	10,339	10,663

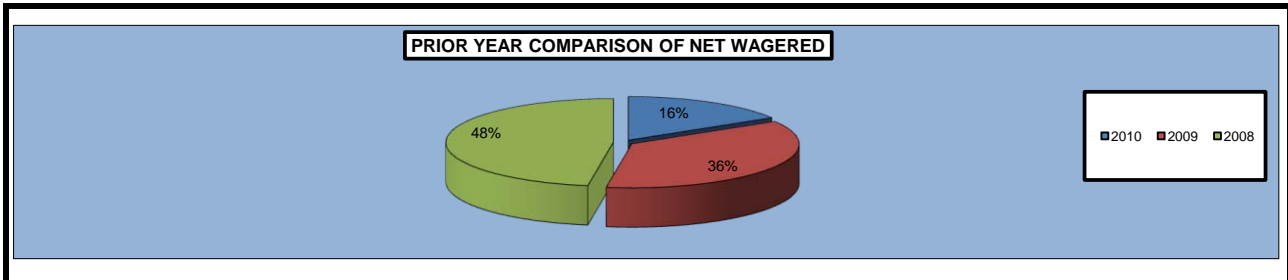


**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 OTHER STATISTICAL INFORMATION
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$958,927.31	\$122,840.60	\$1,081,767.91
Number of Race Days	28	32	60
Average Daily Handle	34,247.40	3,838.77	18,029.47
Average Daily Wagered Per Capita	n/a	n/a	n/a
LIVE RACES			
Average Wagered Per Race:			
Thoroughbred	0.00	0.00	0.00
Quarter Horse	1,441.00	0.00	1,441.00
Paint/Appaloosa	1,457.97	0.00	1,457.97
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	9.43	0.00	9.43
Paint/Appaloosa	2.14	0.00	2.14
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	100.88	39.89	77.44
Quarter Horse	92.73	30.40	64.76
Paint/Appaloosa	0.00	0.00	0.00
Mixed	44.82	26.16	40.03
Steeplechase/Harness	10.68	6.13	8.64
OTW	0.00	0.00	0.00
Average Races Per Day			
Thoroughbred	145.39	79.41	110.20
Quarter Horse	12.68	9.03	10.73
Paint/Appaloosa	0.00	0.00	0.00
Mixed	28.36	8.56	17.80
Steeplechase/Harness	39.68	28.25	33.58
OTW	0.00	0.00	0.00
Federal Income Tax Withheld	\$0	\$0	0.00
State Income Tax Withheld	\$0	\$0	0.00

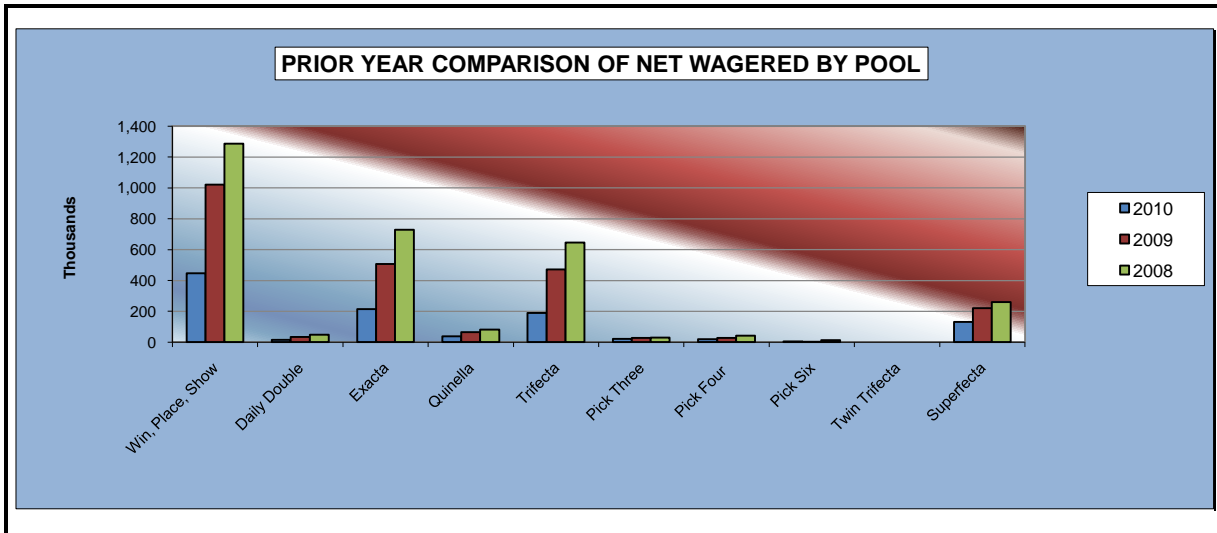
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
NET WAGERED	\$1,081,767.91	\$2,379,211.80	\$3,140,577.70	(\$1,297,443.89)	-54.53%	(\$761,365.90)	-24.24%
COMMISSIONS:							
Licensee	107,072.85	320,996.32	395,219.03	(213,923.47)	-66.64%	(74,222.71)	-18.78%
Purses	86,382.92	251,738.81	314,846.18	(165,355.89)	-65.69%	(63,107.37)	-20.04%
Host Track	29,057.19	63,949.82	86,358.71	(34,892.63)	-54.56%	(22,408.89)	-25.95%
State Tax	23,617.80	66,967.09	84,824.55	(43,349.29)	-64.73%	(17,857.46)	-21.05%
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	548.95	1,214.98	1,711.07	(666.03)	-54.82%	(496.10)	-28.99%
Breeding Development Fund Special Account	1,754.82	6,551.45	7,904.78	(4,796.63)	-73.21%	(1,353.33)	-17.12%
OTHERS:							
Breakage	6,304.05	16,631.70	21,485.03	(10,327.65)	-62.10%	(4,853.33)	-22.59%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND OTHERS	\$254,738.58	\$728,050.17	\$912,349.35	(\$473,311.59)	-65.01%	(\$184,299.19)	-20.20%
TOTAL COMMISSIONS RECEIVED FROM GUEST FACILITIES	\$29,553.60	\$231,836.05	\$259,492.41	(\$202,282.45)	-87.25%	(\$27,656.36)	-10.66%
NET PAID TO THE PUBLIC	\$856,582.93	\$1,882,997.68	\$2,487,720.76	(\$1,026,414.76)	-54.51%	(\$604,723.07)	-24.31%



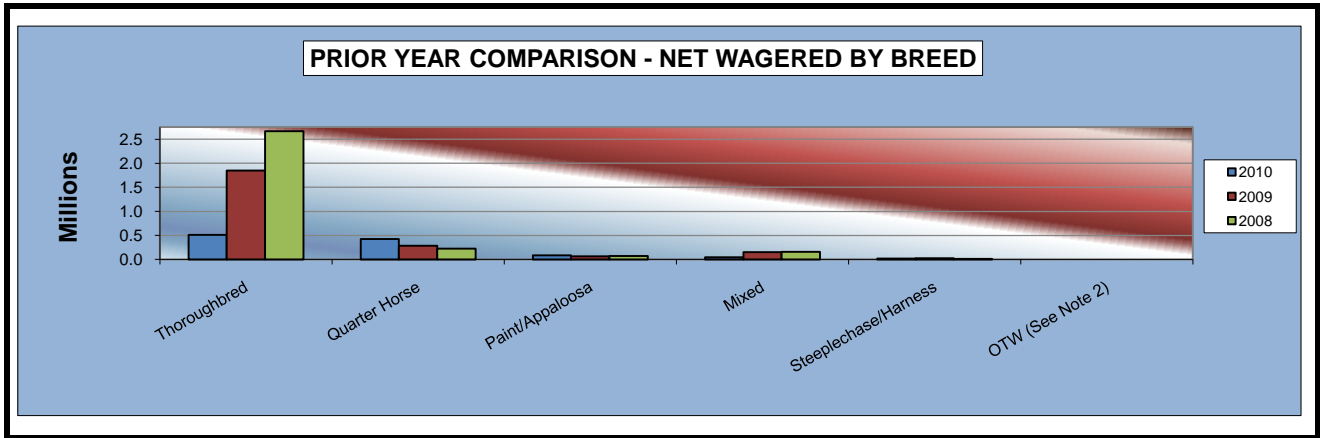
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - NET WAGERED BY POOL
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Win, Place, Show	\$446,181.00	\$1,021,788.00	\$1,287,048.00	(\$575,607)	-56.33%	(\$265,260)	-20.61%
Daily Double	15,915.00	33,758.00	49,549.00	(17,843.00)	-52.86%	(15,791.00)	-31.87%
Exacta	214,516.00	507,216.00	727,886.00	(292,700.00)	-57.71%	(220,670.00)	-30.32%
Quinella	38,153.50	65,073.00	82,684.60	(26,919.50)	-41.37%	(17,611.60)	-21.30%
Trifecta	188,757.00	470,795.40	645,364.50	(282,038.40)	-59.91%	(174,569.10)	-27.05%
Pick Three	21,932.51	27,770.00	30,434.00	(5,837.49)	-21.02%	(2,664.00)	-8.75%
Pick Four	19,836.30	28,113.00	42,621.50	(8,276.70)	-29.44%	(14,508.50)	-34.04%
Pick Five	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Pick Six	5,789.00	3,348.00	13,796.00	2,441.00	72.91%	(10,448.00)	-75.73%
Other Multiple Pick	0.00	1,182.00	94.00	(1,182.00)	-100.00%	1,088.00	1157.45%
Twin Trifecta	0.00	39.20	0.00	(39.20)	-100.00%	39.20	100.00%
Superfecta	130,687.60	220,129.20	261,100.10	(89,441.60)	-40.63%	(40,970.90)	-15.69%
NET WAGERED	1,081,767.91	2,379,211.80	3,140,577.70	(1,297,443.89)	-54.53%	(\$761,365.90)	-24.24%



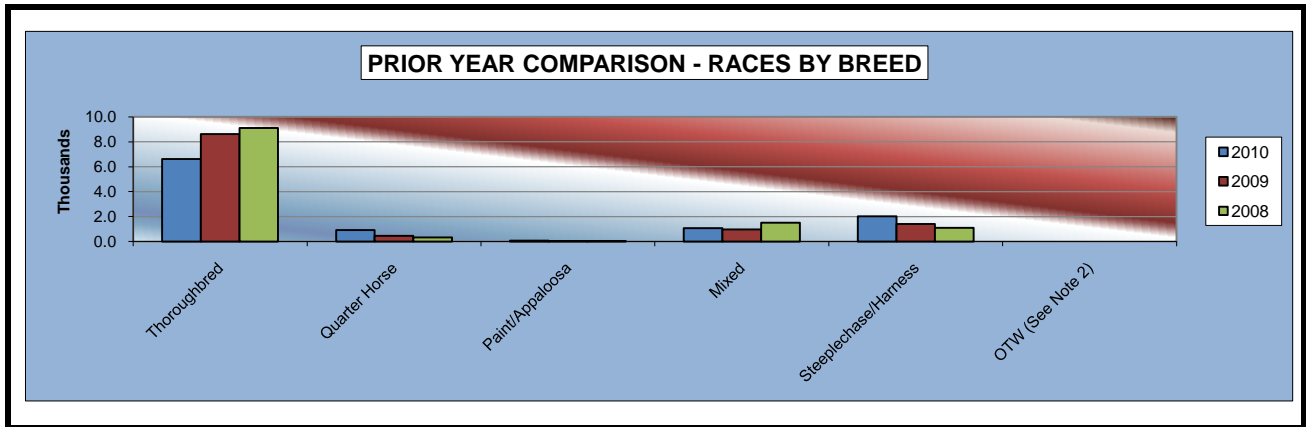
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - NET WAGERED BY BREED
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Thoroughbred	\$512,041.80	\$1,851,330.85	\$2,663,717.70	(\$1,339,289.05)	-72.34%	(\$812,386.85)	-30.50%
Quarter Horse	422,096.97	284,416.50	227,592.60	137,680.47	48.41%	56,823.90	24.97%
Paint/Appaloosa	87,478.34	68,037.55	71,966.50	19,440.79	28.57%	(3928.95)	-5.46%
Mixed	42,750.50	149,957.50	161,691.40	(107,207.00)	-71.49%	(11,733.90)	-7.26%
Steeplechase/Harness	17,400.30	25,469.40	15,608.70	(8,069.10)	-31.68%	9,860.70	63.17%
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
NET WAGERED	\$1,081,767.91	\$2,379,211.80	\$3,140,576.90	(\$1,297,443.89)	-54.53%	(\$761,365.10)	-24.24%



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Thoroughbred	6,612	8,631	9,112	(2,019)	-23.39%	(481)	-5.28%
Quarter Horse	908	448	328	460	102.68%	120	36.59%
Paint/Appaloosa	60	41	55	19	46.34%	(14)	-25.45%
Mixed	1,068	967	1,512	101	10.44%	(545)	-36.04%
Steeplechase/Harness	2,015	1,406	1,103	609	43.31%	303	27.47%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
NET WAGERED	10,663	11,493	12,110	(830)	-7.22%	(617)	-5.09%



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - STATISTICAL INFORMATION
 SEPTEMBER 16, 2010 THROUGH NOVEMBER 14, 2010**

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Net Wagered	\$1,081,767.91	\$2,379,211.80	\$3,140,577.70	(\$1,297,443.89)	-54.53%	(\$761,365.90)	-24.24%
Number of Race Days	60	88	94	(28)	-31.82%	(6)	-6.38%
Number of Live Days	28	43	39	(15)	-34.88%	4	10.26%
Average Daily Handle	\$18,029.47	\$27,036.50	\$33,410.40	(\$9,007.03)	-33.31%	(\$6,373.90)	-19.08%
Average Daily Wagered Per Capita	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LIVE RACES							
Average Wagered Per Race:							
Thoroughbred	0.00	2,252.85	3,025.96	(2,252.85)	-100.00%	(773.11)	-25.55%
Quarter Horse	1,441.00	2,094.31	2,253.22	(653.31)	-31.19%	(158.91)	-7.05%
Paint/Appaloosa	1,457.97	1,659.45	1,647.83	(201.48)	-12.14%	11.62	0.71%
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	7.95	8.02	(7.95)	-100.00%	(0.07)	-0.87%
Quarter Horse	9.43	2.65	1.93	6.78	255.85%	0.72	37.31%
Paint/Appaloosa	2.14	0.95	0.98	1.19	125.26%	(0.03)	-3.06%
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	77.44	130.40	182.16	(52.96)	-40.61%	(51.76)	-28.41%
Quarter Horse	64.76	136.72	148.43	(71.96)	-52.63%	(11.71)	-7.89%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	40.03	155.07	106.94	(115.04)	-74.19%	48.13	45.01%
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	110.20	94.19	91.24	16.01	17.00%	2.95	3.23%
Quarter Horse	10.73	3.80	2.53	6.93	182.37%	1.27	50.20%
Paint/Appaloosa	0.00	0.00	0.13	0.00	0.00%	(0.13)	-100.00%
Mixed	17.80	10.99	15.75	6.81	61.97%	(4.76)	-30.22%
Steeplechase/Harness	33.58	15.97	11.49	17.61	110.27%	4.48	0.00%
OTW	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Federal Income Tax Withheld	\$0.00	\$11,669.00	\$0.00	(\$11,669.00)	-100.00%	\$11,669.00	0.00%
State Income Tax Withheld	\$0.00	\$1,865.00	\$0.00	(\$1,865.00)	-100.00%	\$1,865.00	0.00%

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.

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 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 Is 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.

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