

HORSE RACING AUDIT

WILL ROGERS DOWNS - MIXED BREED RACE MEETING

September 9, 2011 through November 12, 2011



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



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

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS – MIXED BREED RACE MEETING
SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

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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

December 15, 2011

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

Transmitted herewith is the Statistical Report of Operations for Will Rogers Downs – Mixed Breed Race Meeting September 9, 2011 through November 12, 2011.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in the state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of the 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 that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
REMINGTON PARK – THOROUGHBRED RACE MEETING
SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

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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 American Tote Company located at Will Rogers Downs for the Mixed Breed Race Meeting for September 9, 2011 through November 12, 2011.

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,

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

December 15, 2011

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.

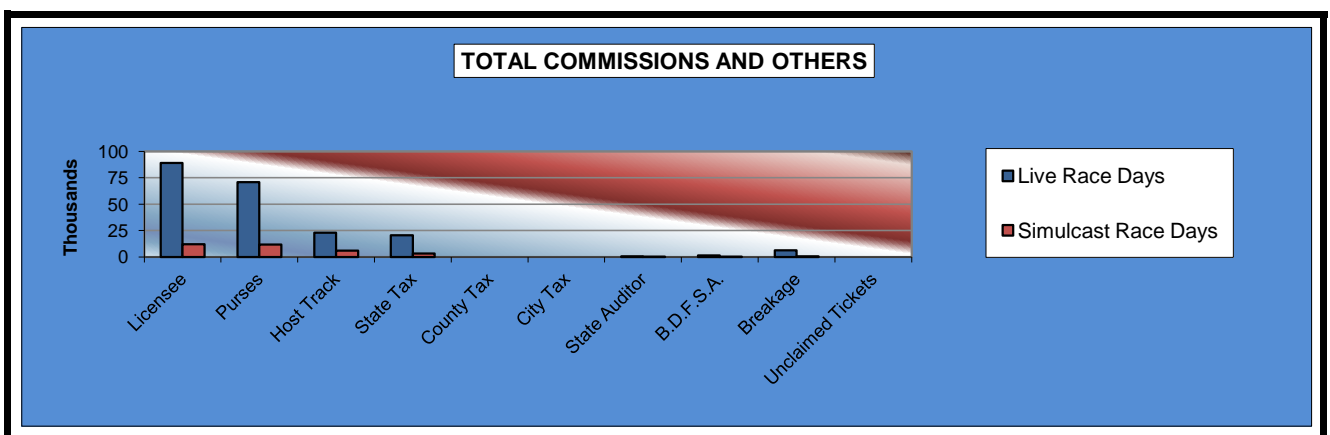
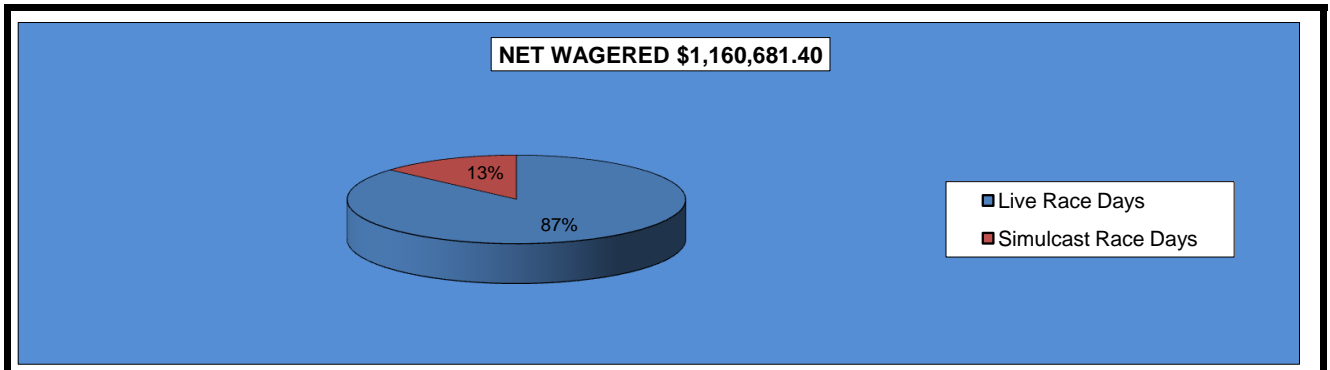
Data contained in this report was compiled from the American Tote Company located at Will Rogers Downs.

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.

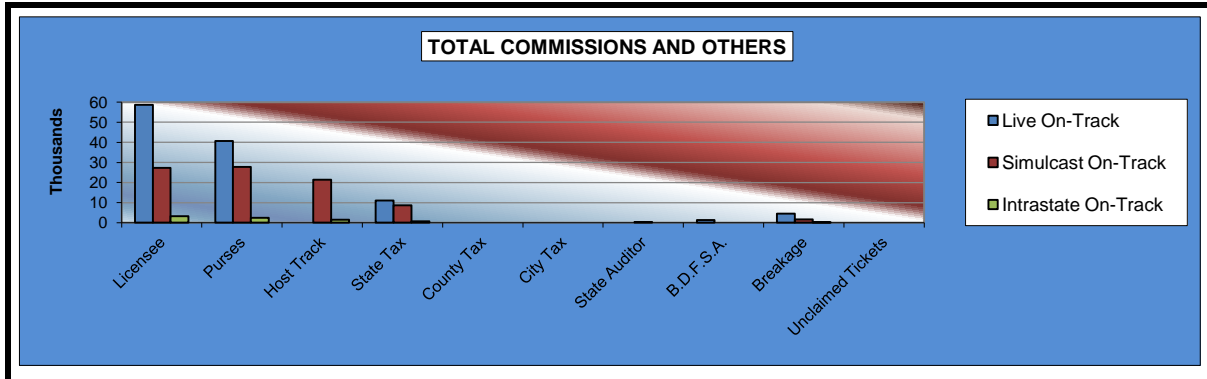
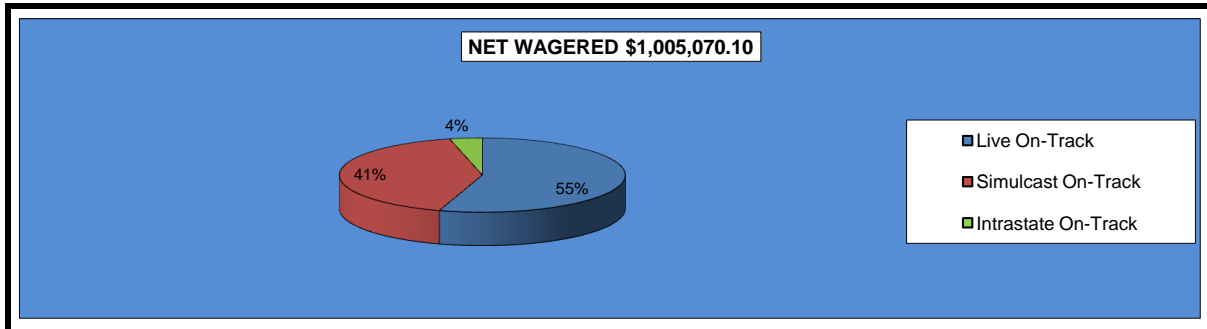
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	Live Days	Simulcast Days	Total	Guest Facilities (See Note 1)	Grand Total
NET WAGERED	\$1,005,070.10	\$155,611.30	\$1,160,681.40	\$1,654,016.47	\$2,814,697.87
COMMISSIONS:					
Licensee	89,203.40	12,123.11	101,326.51	26,717.65	128,044.16
Purses	70,752.92	11,605.26	82,358.18	19,328.08	101,686.26
Host Track	22,831.34	6,122.33	28,953.67	0.00	28,953.67
State Tax	20,430.13	3,112.23	23,542.36	3,984.91	27,527.27
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	416.84	127.11	543.95	0.00	543.95
Breeding Development Fund Special Account (B.D.F.S.A.)	1,450.62	86.70	1,537.32	803.11	2,340.43
OTHERS:					
Breakage	6,253.95	621.04	6,874.99	0.00	6,874.99
Unclaimed Tickets (See Note 3)	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$211,339.20	\$33,797.78	\$245,136.98	\$50,833.75	\$295,970.73
NET PAID TO THE PUBLIC	\$793,730.90	\$121,813.52	\$915,544.42		



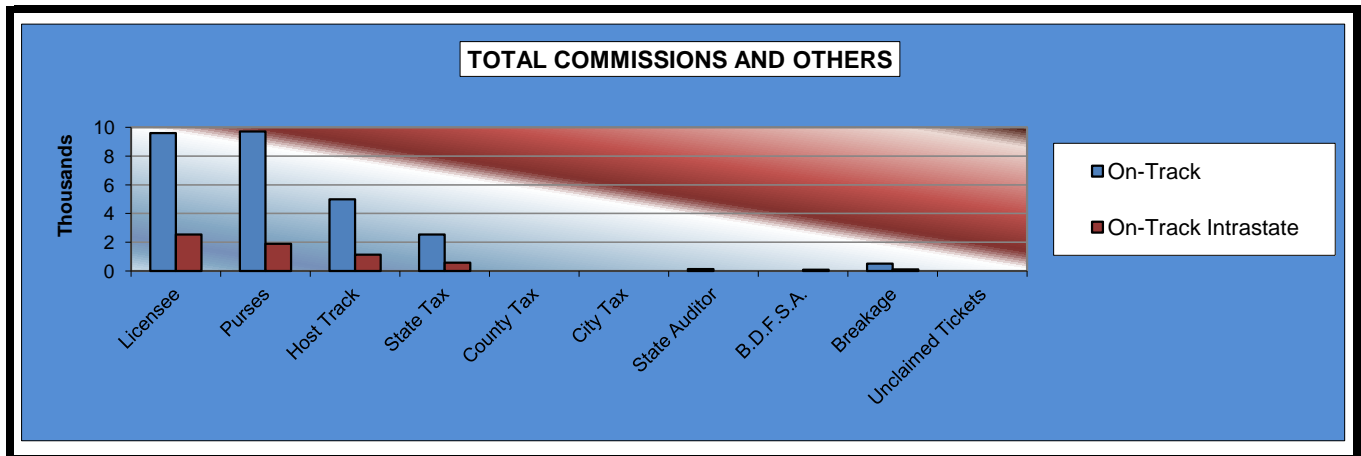
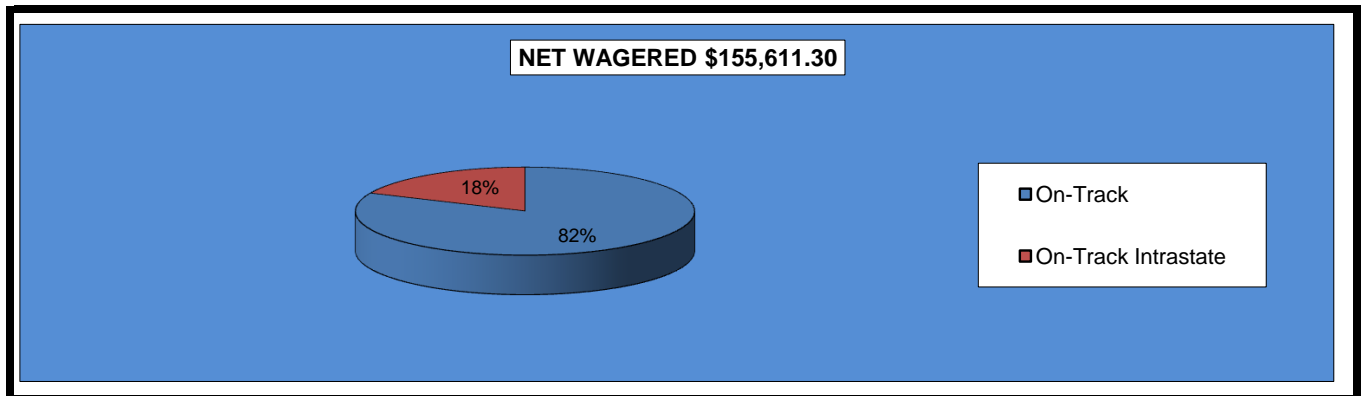
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED-LIVE DAYS
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	Live Days						Grand Total
	Live		Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$551,220.00	\$0.00	\$416,841.90	\$0.00	\$37,008.20	\$0.00	\$1,005,070.10
COMMISSIONS:							
Licensee	58,635.01	0.00	27,334.68	0.00	3,233.71	0.00	89,203.40
Purses	40,618.29	0.00	27,751.50	0.00	2,383.13	0.00	70,752.92
Host Track	0.00	0.00	21,351.02	0.00	1,480.32	0.00	22,831.34
State Tax	11,024.40	0.00	8,665.58	0.00	740.15	0.00	20,430.13
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	416.84	0.00	0.00	0.00	416.84
Breeding Development Fund Special Account (B.D.F.S.A.)	1,344.04	0.00	0.00	0.00	106.58	0.00	1,450.62
OTHERS:							
Breakage	4,471.95	0.00	1,612.23	0.00	169.77	0.00	6,253.95
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$116,093.69	\$0.00	\$87,131.85	\$0.00	\$8,113.66	\$0.00	\$211,339.20
NET PAID TO THE PUBLIC	\$435,126.31	\$0.00	\$329,710.05	\$0.00	\$28,894.54	\$0.00	\$793,730.90



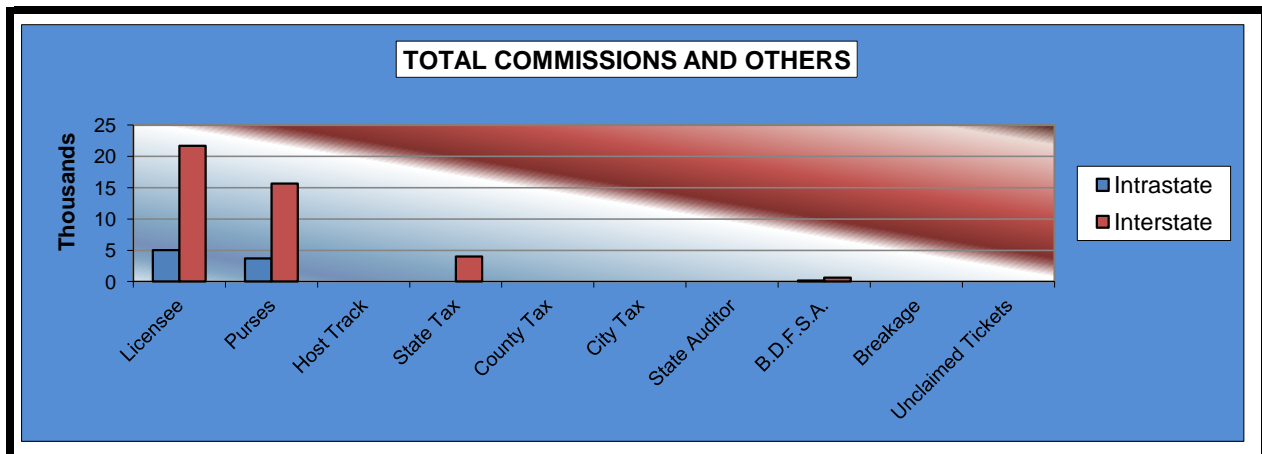
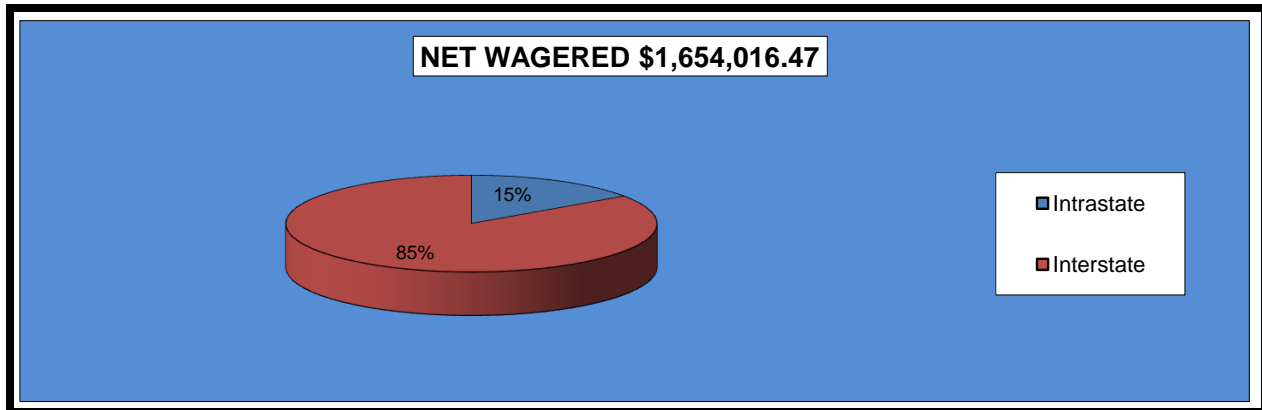
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	Simulcast Days				Grand Total
	Simulcast		Intrastate		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$127,105.10	\$0.00	\$28,506.20	\$0.00	\$155,611.30
COMMISSIONS:					
Licensee	9,595.85	0.00	2,527.26	0.00	12,123.11
Purses	9,723.00	0.00	1,882.26	0.00	11,605.26
Host Track	4,982.07	0.00	1,140.26	0.00	6,122.33
State Tax	2,542.10	0.00	570.13	0.00	3,112.23
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	127.11	0.00	0.00	0.00	127.11
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	86.70	0.00	86.70
OTHERS:					
Breakage	517.19	0.00	103.85	0.00	621.04
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$27,487.32	\$0.00	\$6,310.46	\$0.00	\$33,797.78
NET PAID TO THE PUBLIC	\$99,617.78	\$0.00	\$22,195.74	\$0.00	\$121,813.52



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 DISTRIBUTION SUMMARY OF NET WAGERED-GUEST FACILITIES
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

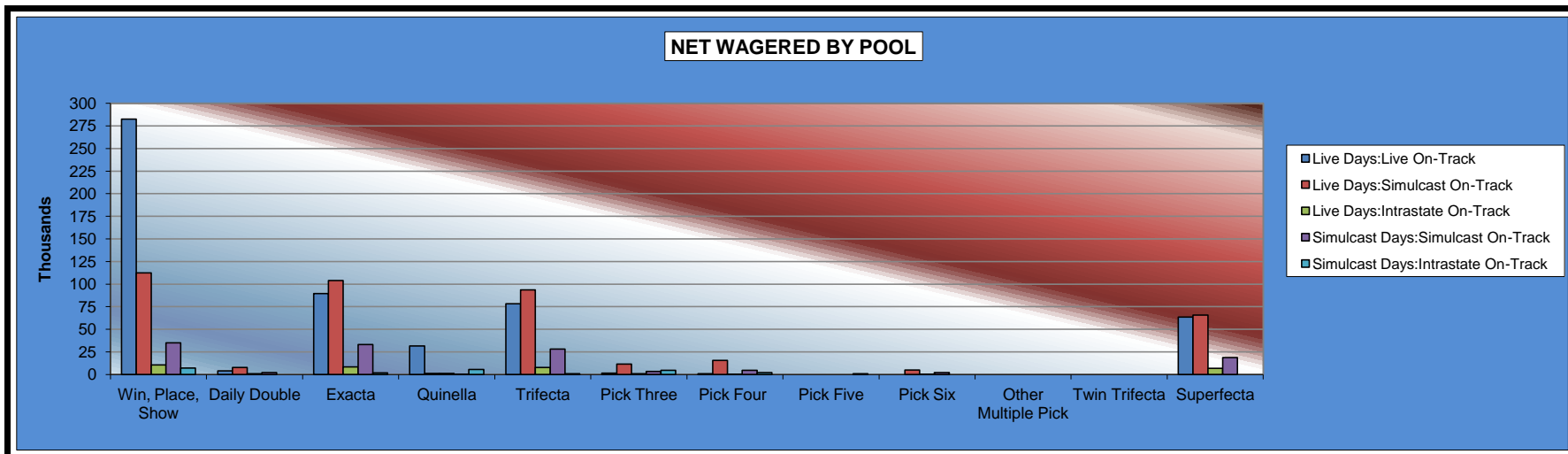
	Guest Facilities (See Note 1)		Grand Total
	Intrastate	Interstate	
NET WAGERED	\$254,411.50	\$1,399,604.97	\$1,654,016.47
COMMISSIONS:			
Licensee	5,008.08	21,709.57	26,717.65
Purses	3,674.57	15,653.51	19,328.08
Host Track	0.00	0.00	0.00
State Tax	0.00	3,984.91	3,984.91
County Tax	0.00	0.00	0.00
City 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.)	164.74	638.37	803.11
OTHERS:			
Breakage	0.00	0.00	0.00
Unclaimed Tickets	0.00	0.00	0.00
TOTAL COMMISSIONS AND OTHERS:	\$8,847.39	\$41,986.36	\$50,833.75



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 NET WAGERED BY POOL
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

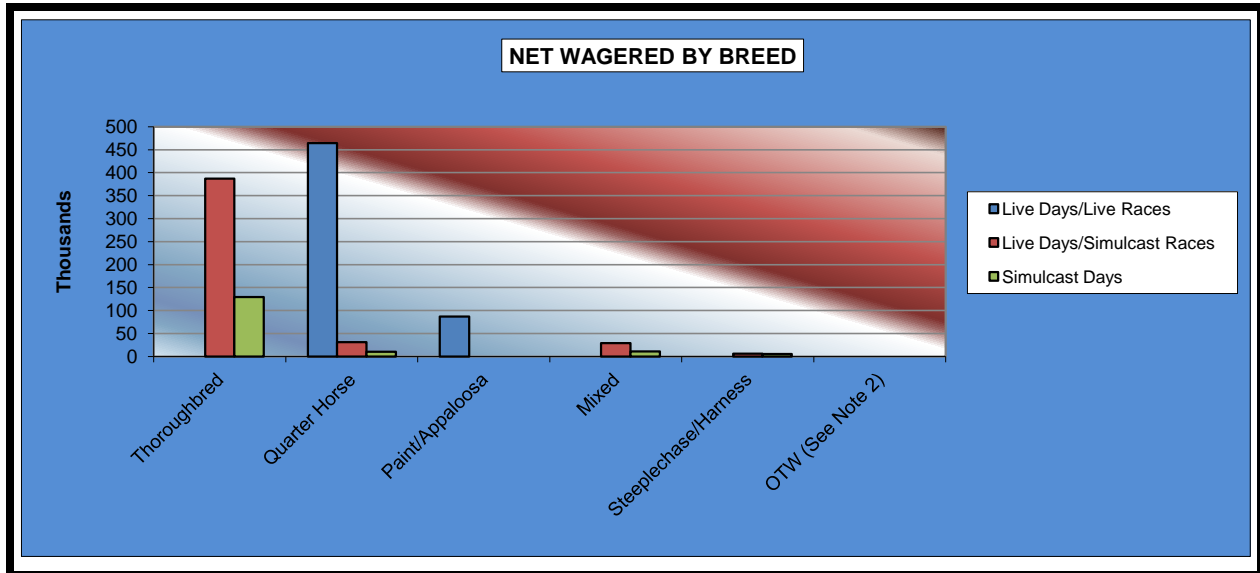
	Live Days						Simulcast Days				Total		Grand Total
	Live Races		Simulcast Races		Intrastate		Simulcast Races		Intrastate		On-Track	OTW	
	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW	On-Track	OTW			
Win, Place, Show	\$282,414.00	\$0.00	\$112,448.00	\$0.00	\$10,567.00	\$0.00	\$34,899.00	\$0.00	\$7,031.00	\$0.00	\$447,359.00	\$0.00	\$447,359.00
Daily Double	4,055.00	0.00	7,761.00	0.00	959.00	0.00	2,089.00	0.00	1,861.00	0.00	16,725.00	0.00	16,725.00
Exacta	89,370.00	0.00	104,069.00	0.00	8,453.00	0.00	33,189.00	0.00	5,484.00	0.00	240,565.00	0.00	240,565.00
Quinella	31,534.00	0.00	1,199.80	0.00	1,152.00	0.00	158.00	0.00	737.00	0.00	34,780.80	0.00	34,780.80
Trifecta	78,115.00	0.00	93,694.00	0.00	7,623.00	0.00	28,152.00	0.00	4,485.00	0.00	212,069.00	0.00	212,069.00
Pick Three	1,529.00	0.00	11,447.00	0.00	894.00	0.00	3,333.50	0.00	1,977.00	0.00	19,180.50	0.00	19,180.50
Pick Four	723.00	0.00	15,546.50	0.00	393.00	0.00	4,595.00	0.00	967.00	0.00	22,224.50	0.00	22,224.50
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	5,043.00	0.00	6.00	0.00	1,988.00	0.00	0.00	0.00	7,037.00	0.00	7,037.00
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	63,480.00	0.00	65,633.60	0.00	6,961.20	0.00	18,701.60	0.00	5,964.20	0.00	160,740.60	0.00	160,740.60
NET WAGERED	\$551,220.00	\$0.00	\$416,841.90	\$0.00	\$37,008.20	\$0.00	\$127,105.10	\$0.00	\$28,506.20	\$0.00	\$1,160,681.40	\$0.00	\$1,160,681.40

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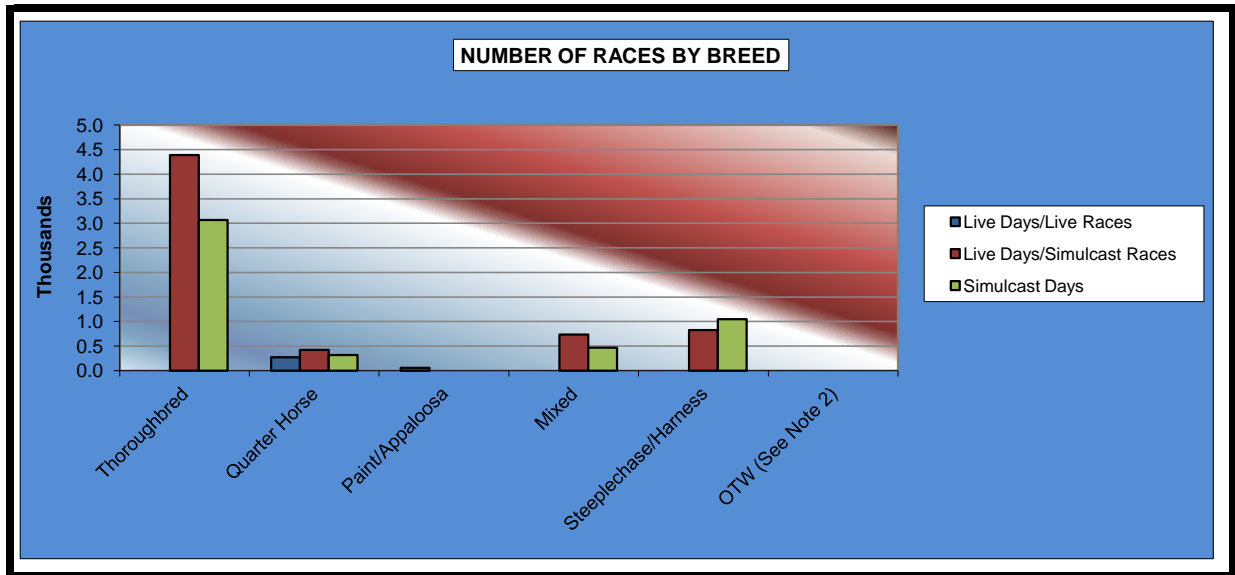
OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - MIXED BREED RACE MEETING
NET WAGERED BY BREED
SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	\$0.00	\$387,010.40	\$129,151.40	\$0.00	\$516,161.80	\$516,161.80
Quarter Horse	464,582.08	31,282.40	10,075.40	464,582.08	41,357.80	505,939.88
Paint/Appaloosa	86,637.92	0.00	0.00	86,637.92	0.00	86,637.92
Mixed	0.00	29,348.50	10,711.40	0.00	40,059.90	40,059.90
Steeplechase/Harness	0.00	6,208.80	5,673.10	0.00	11,881.90	11,881.90
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00	0.00
NET WAGERED	\$551,220.00	\$453,850.10	\$155,611.30	\$551,220.00	\$609,461.40	\$1,160,681.40



OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - MIXED BREED RACE MEETING
NUMBER OF RACES BY BREED
SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011

	Live Days		Simulcast Days	Total Live Races	Total Simulcast Races	Grand Total
	Live Races	Simulcast Races				
Thoroughbred	0	4,388	3,065	0	7,453	7,453
Quarter Horse	276	425	319	276	744	1,020
Paint/Appaloosa	60	0	0	60	0	60
Mixed	0	733	472	0	1,205	1,205
Steeplechase/Harness	0	830	1,048	0	1,878	1,878
OTW (See Note 2)	0	0	0	0	0	0
TOTAL RACES	336	6,376	4,904	336	11,280	11,616

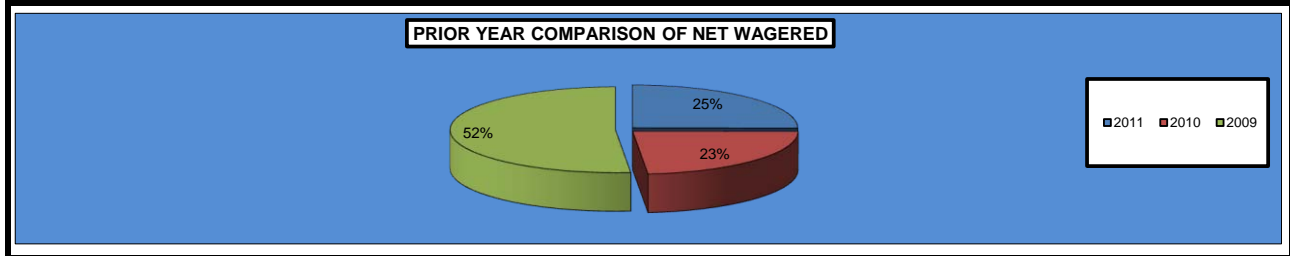


OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - MIXED BREED RACE MEETING
OTHER STATISTICAL INFORMATION
SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011

	Live Days (See Note 5)	Simulcast Days (See Note 5)	Race Meeting Totals/Averages
Net Wagered	\$1,005,070.10	\$155,611.30	\$1,160,681.40
Number of Race Days	28	37	65
Average Daily Handle	35,895.36	4,205.71	17,856.64
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	1,683.27	0.00	1,683.27
Paint/Appaloosa	1,443.97	0.00	1,443.97
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	9.86	0.00	9.86
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	88.20	42.14	69.26
Quarter Horse	73.61	31.58	55.59
Paint/Appaloosa	0.00	0.00	0.00
Mixed	40.04	22.69	33.24
Steeplechase/Harness	7.48	5.41	6.33
OTW	0.00	0.00	0.00
Average Races Per Day			
Thoroughbred	156.71	82.84	114.66
Quarter Horse	15.18	8.62	11.45
Paint/Appaloosa	0.00	0.00	0.00
Mixed	26.18	12.76	18.54
Steeplechase/Harness	29.64	28.32	28.89
OTW	0.00	0.00	0.00
Federal Income Tax Withheld	\$0	\$0	\$0
State Income Tax Withheld	\$0	\$0	\$0

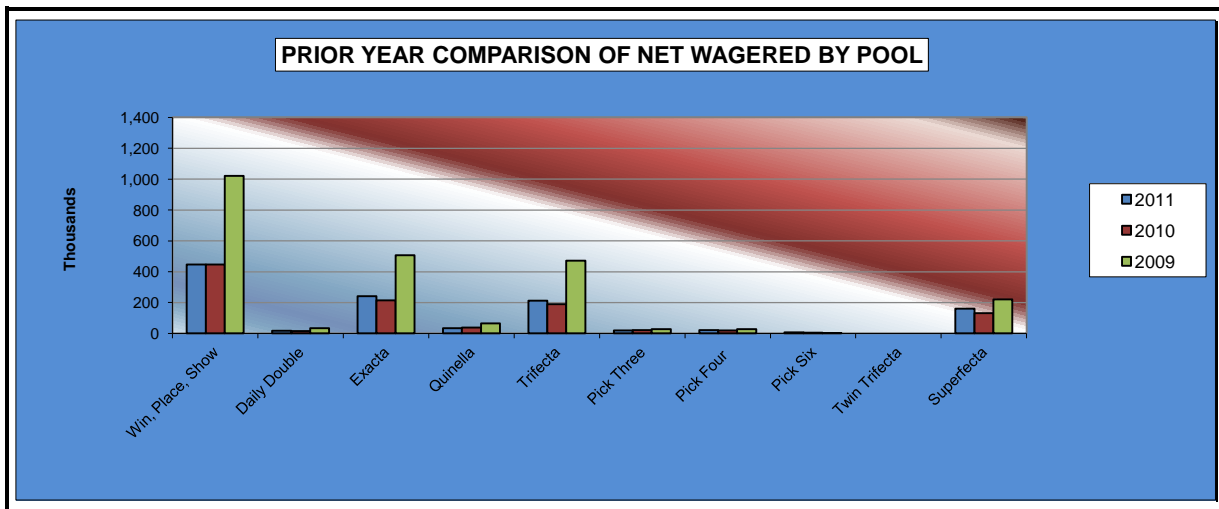
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
NET WAGERED	\$1,160,681.40	\$1,081,767.91	\$2,379,211.80	\$78,913.49	7.29%	(\$1,297,443.89)	-54.53%
COMMISSIONS:							
Licensee	128,044.16	107,072.85	320,996.32	20,971.31	19.59%	(213,923.47)	-66.64%
Purses	101,686.26	86,382.92	251,738.81	15,303.34	17.72%	(165,355.89)	-65.69%
Host Track	28,953.67	29,057.19	63,949.82	(103.52)	-0.36%	(34,892.63)	-54.56%
State Tax	27,527.27	23,617.80	66,967.09	3,909.47	16.55%	(43,349.29)	-64.73%
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	543.95	548.95	1,214.98	(5.00)	-0.91%	(666.03)	-54.82%
Breeding Development Fund Special Account	2,340.43	1,754.82	6,551.45	585.61	33.37%	(4,796.63)	-73.21%
OTHERS:							
Breakage	6,874.99	6,304.05	16,631.70	570.94	9.06%	(10,327.65)	-62.10%
Unclaimed Tickets	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL COMMISSIONS AND OTHERS	\$295,970.73	\$254,738.58	\$728,050.17	\$41,232.15	16.19%	(\$473,311.59)	-65.01%
TOTAL COMMISSIONS RECEIVED FROM GUEST FACILITIES	\$50,833.75	\$29,553.60	\$231,836.05	\$21,280.15	72.01%	(\$202,282.45)	-87.25%
NET PAID TO THE PUBLIC	\$915,544.42	\$856,582.93	\$1,882,997.68	\$58,961.49	6.88%	(\$1,026,414.75)	-54.51%



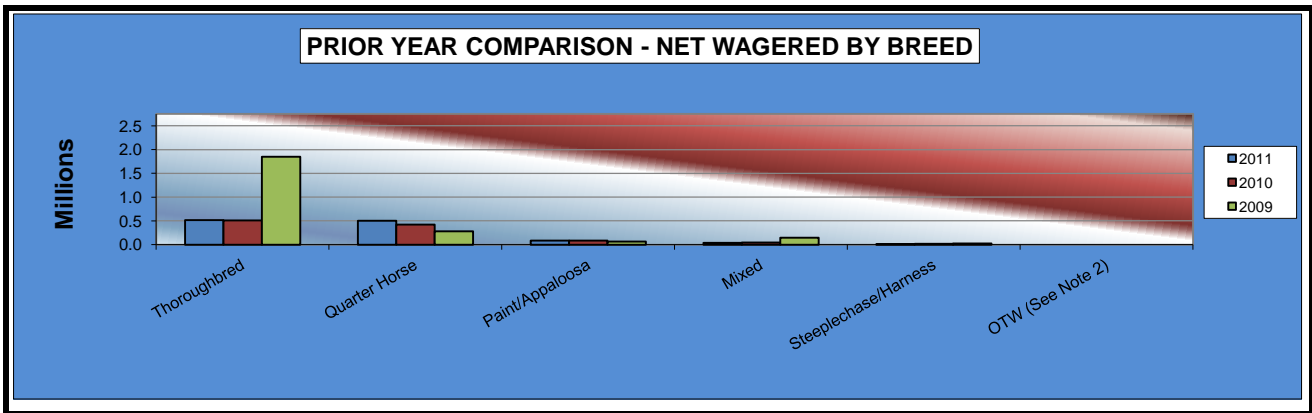
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - NET WAGERED BY POOL
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
Win, Place, Show	\$447,359.00	\$446,181.00	\$1,021,788.00	\$1,178.00	0.26%	(\$575,607)	-56.33%
Daily Double	16,725.00	15,915.00	33,758.00	810.00	5.09%	(17,843.00)	-52.86%
Exacta	240,565.00	214,516.00	507,216.00	26,049.00	12.14%	(292,700.00)	-57.71%
Quinella	34,780.80	38,153.50	65,073.00	(3,372.70)	-8.84%	(26,919.50)	-41.37%
Trifecta	212,069.00	188,757.00	470,795.40	23,312.00	12.35%	(282,038.40)	-59.91%
Pick Three	19,180.50	21,932.51	27,770.00	(2,752.01)	-12.55%	(5,837.49)	-21.02%
Pick Four	22,224.50	19,836.30	28,113.00	2,388.20	12.04%	(8,276.70)	-29.44%
Pick Five	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Pick Six	7,037.00	5,789.00	3,348.00	1,248.00	21.56%	2,441.00	72.91%
Other Multiple Pick	0.00	0.00	1,182.00	0.00	0.00%	(1,182.00)	-100.00%
Twin Trifecta	0.00	0.00	39.20	0.00	0.00%	(39.20)	-100.00%
Superfecta	160,740.60	130,687.60	220,129.20	30,053.00	23.00%	(89,441.60)	-40.63%
NET WAGERED	1,160,681.40	1,081,767.91	2,379,211.80	78,913.49	7.29%	(\$1,297,443.89)	-54.53%



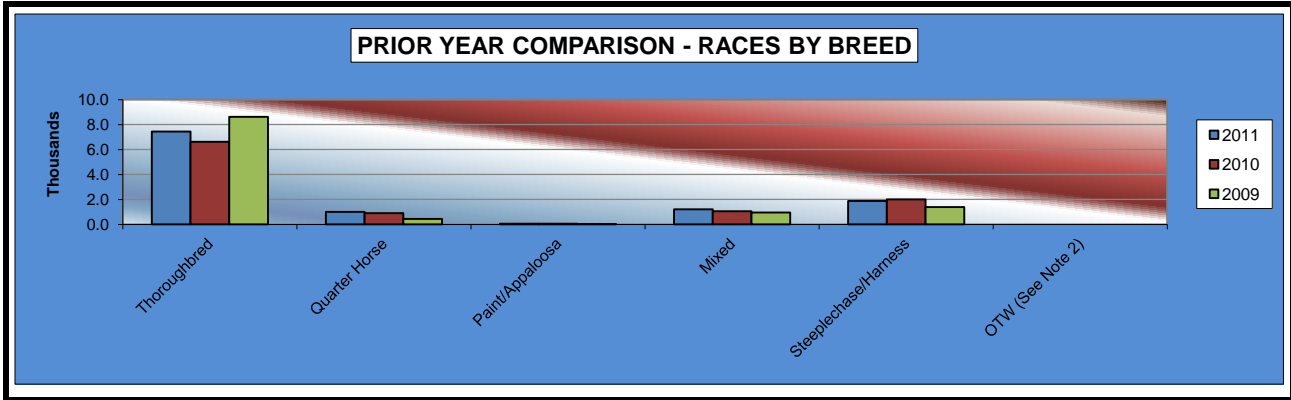
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - NET WAGERED BY BREED
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
Thoroughbred	\$516,161.80	\$512,041.80	\$1,851,330.85	\$4,120.00	0.80%	(\$1,339,289.05)	-72.34%
Quarter Horse	505,939.88	422,096.97	284,416.50	83,842.91	19.86%	137,680.47	48.41%
Paint/Appaloosa	86,637.92	87,478.34	68,037.55	(840.42)	-0.96%	19440.79	28.57%
Mixed	40,059.90	42,750.50	149,957.50	(2,690.60)	-6.29%	(107,207.00)	-71.49%
Steeplechase/Harness	11,881.90	17,400.30	25,469.40	(5,518.40)	-31.71%	(8,069.10)	-31.68%
OTW (See Note 2)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
NET WAGERED	\$1,160,681.40	\$1,081,767.91	\$2,379,211.80	\$78,913.49	7.29%	(\$1,297,443.89)	-54.53%



OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - MIXED BREED RACE MEETING
 PRIOR YEAR COMPARISON - NUMBER OF RACES BY BREED
 SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011

	2011	2010	2009	2010 to 2011 Increase (Decrease)	% Change	2009 to 2010 increase (Decrease)	% Change
Thoroughbred	7,453	6,612	8,631	841	12.72%	(2,019)	-23.39%
Quarter Horse	1,020	908	448	112	12.33%	460	102.68%
Paint/Appaloosa	60	60	41	0	0.00%	19	46.34%
Mixed	1,205	1,068	967	137	12.83%	101	10.44%
Steeplechase/Harness	1,878	2,015	1,406	(137)	-6.80%	609	43.31%
OTW (See Note 2)	0	0	0	0	0.00%	0	0.00%
TOTAL RACES	11,616	10,663	11,493	953	8.94%	(830)	-7.22%



**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF OPERATIONS
WILL ROGERS DOWNS - MIXED BREED RACE MEETING
PRIOR YEAR COMPARISON - STATISTICAL INFORMATION
SEPTEMBER 9, 2011 THROUGH NOVEMBER 12, 2011**

	2010	2009	2008	2009 to 2010 Increase (Decrease)	% Change	2008 to 2009 increase (Decrease)	% Change
Net Wagered	\$1,160,681.40	\$1,081,767.91	\$2,379,211.80	\$78,913.49	7.29%	(\$1,297,443.89)	-54.53%
Number of Race Days	65	60	88	5	8.33%	(28)	-31.82%
Number of Live Days	28	28	43	0	0.00%	(15)	-34.88%
Average Daily Handle	\$17,856.64	\$18,029.47	\$27,036.50	(\$172.83)	-0.96%	(\$9,007.03)	-33.31%
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	0.00	2,252.85	0.00	0.00%	(2,252.85)	-100.00%
Quarter Horse	1,683.27	1,440.88	2,094.31	242.39	16.82%	(653.43)	-31.20%
Paint/Appaloosa	1,443.97	1,457.97	1,659.45	(14.00)	-0.96%	(201.48)	-12.14%
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	7.95	0.00	0.00%	(7.95)	-100.00%
Quarter Horse	9.86	9.43	2.65	0.43	4.53%	6.78	255.85%
Paint/Appaloosa	2.14	2.14	0.95	0.00	0.13%	1.19	125.26%
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	69.26	77.44	130.40	(8.18)	-10.57%	(52.96)	-40.61%
Quarter Horse	55.59	64.76	136.72	(9.17)	-14.16%	(71.96)	-52.63%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	33.24	40.03	155.07	(6.79)	-16.95%	(115.04)	-74.19%
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	114.66	110.20	94.19	4.46	4.05%	16.01	17.00%
Quarter Horse	11.45	10.73	3.80	0.72	6.67%	6.93	182.37%
Paint/Appaloosa	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Mixed	18.54	17.80	10.99	0.74	4.15%	6.81	61.97%
Steeplechase/Harness	28.89	33.58	15.98	(4.69)	-13.96%	17.60	110.14%
OTW	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Federal Income Tax Withheld	\$0.00	\$0.00	\$11,669.00	\$0.00	0.00%	(\$11,669.00)	-100.00%
State Income Tax Withheld	\$0.00	\$0.00	\$1,865.00	\$0.00	0.00%	(\$1,865.00)	-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

2011 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.



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