

**WILL ROGERS  
DOWNS  
AND REMINGTON  
PARK**

**APRIL 2010**



**GAMING  
AUDIT**



Oklahoma State Auditor  
& Inspector

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
APRIL 2010**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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May 17, 2010

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

This is the Statistical Report of Gaming Operations for Will Rogers Downs and Remington Park for the month of April 2010. The report is the result of our monitoring and data accumulation.

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 GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
FOR THE MONTH OF APRIL 2010**

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**TABLE OF CONTENTS**

	<u>PAGE</u>
STATE AUDITOR AND INSPECTOR LETTER .....	4
STATISTICAL REPORT OF GAMING OPERATIONS .....	5

# STATE AUDITOR AND INSPECTOR

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## TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

We compiled the information presented in this report from the statistical data obtained from the gaming vendors and licensees located at Will Rogers Downs and Remington Park for the month of April 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 or racinos taken as a whole.

In planning and performing these procedures, we considered the internal control structure of the gaming departments; however, our procedures were substantially less in scope than the procedures we would have applied if we had been engaged to express an opinion on the internal controls. Accordingly, we do not express an opinion on their internal control structure.

Sincerely,

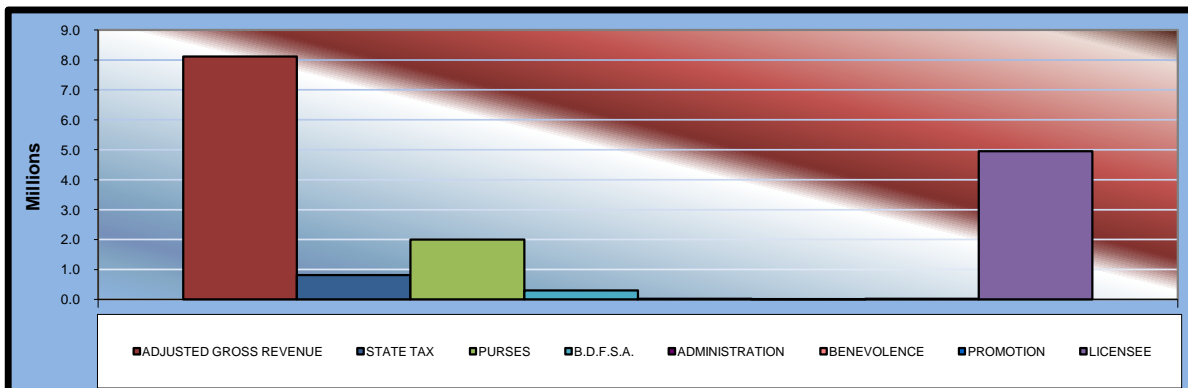
A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

May 17, 2010

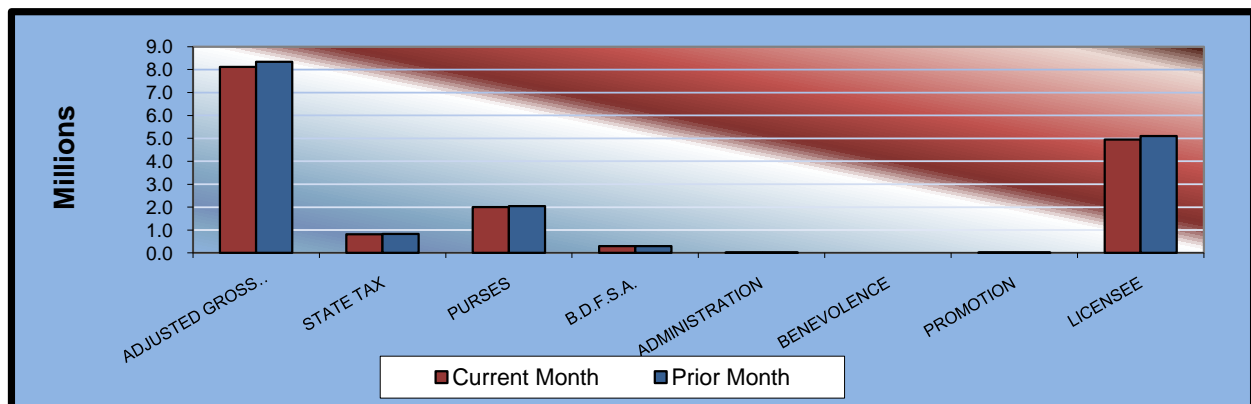
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2010**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,118,675.72</u>	<u>\$1,659,099.50</u>	<u>\$6,459,576.22</u>
<b>State Tax</b>			
Higher Education Trust Fund	97,424.10	19,909.19	77,514.91
Education Reform	714,443.48	146,000.76	568,442.72
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,008,867.73	180,427.08	828,440.65
Quarterhorse	884,619.39	165,184.09	719,435.30
Paint & Appaloosa	104,104.65	18,353.78	85,750.87
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	138,048.05	21,775.68	116,272.37
Quarterhorse	147,604.80	16,798.38	130,806.42
Paint & Appaloosa	10,586.92	1,866.49	8,720.43
<u>Administration</u>			
Thoroughbred	11,763.23	2,073.87	9,689.36
Quarterhorse	10,586.92	1,866.49	8,720.43
Paint & Appaloosa	1,176.33	207.39	968.94
<u>Benevolence</u>			
Thoroughbred	5,881.62	1,036.94	4,844.68
Quarterhorse	5,293.45	933.24	4,360.21
Paint & Appaloosa	588.16	103.69	484.47
<u>Promotions</u>			
Thoroughbred	11,763.23	2,073.87	9,689.36
Quarterhorse	10,586.92	1,866.49	8,720.43
Paint & Appaloosa	1,176.33	207.39	968.94
<b>Licensee</b>	<b>\$4,954,160.41</b>	<b>\$1,078,414.68</b>	<b>\$3,875,745.73</b>



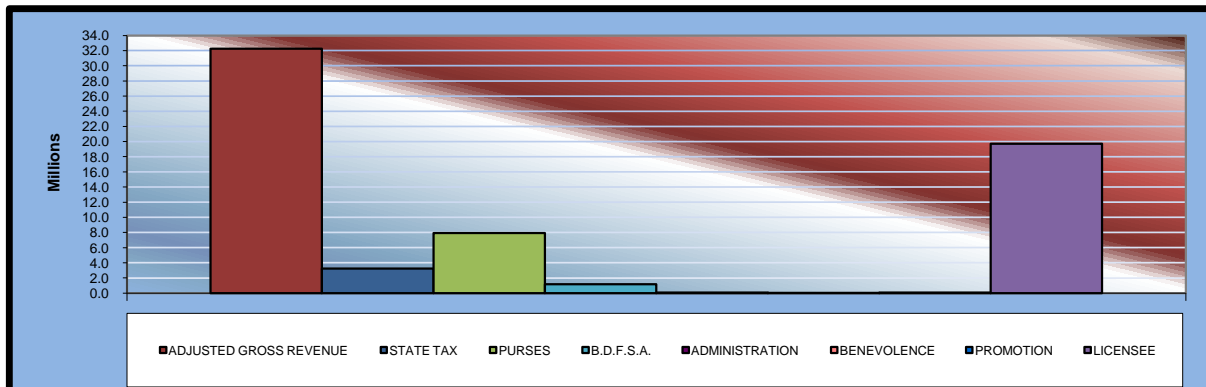
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2010**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days Opening Date	60	62	-3.23%	90	-33.33%
Adjusted Gross Revenue	\$8,118,675.72	\$8,340,554.35	-2.66%	\$8,192,962.91	-0.91%
<b>State Tax</b>					
Higher Education Trust Fund	97,424.10	100,086.66	-2.66%	98,315.56	-0.91%
Education Reform	714,443.48	733,968.78	-2.66%	720,980.73	-0.91%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,008,867.73	1,034,235.59	-2.45%	981,510.13	2.79%
Quarterhorse	884,619.39	907,460.46	-2.52%	885,849.90	-0.14%
Paint & Appaloosa	104,104.65	106,699.73	-2.43%	128,721.42	-19.12%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	138,048.05	141,269.85	-2.28%	134,249.42	2.83%
Quarterhorse	147,604.80	150,494.43	-1.92%	143,072.08	3.17%
Paint & Appaloosa	10,586.92	10,850.82	-2.43%	13,090.32	-19.12%
<u>Administration</u>					
Thoroughbred	11,763.23	12,056.47	-2.43%	11,443.69	2.79%
Quarterhorse	10,586.92	10,850.82	-2.43%	10,553.05	0.32%
Paint & Appaloosa	1,176.33	1,205.64	-2.43%	1,454.48	-19.12%
<u>Benevolence</u>					
Thoroughbred	5,881.62	6,028.23	-2.43%	5,721.85	2.79%
Quarterhorse	5,293.45	5,425.41	-2.43%	5,276.53	0.32%
Paint & Appaloosa	588.16	602.81	-2.43%	727.24	-19.12%
<u>Promotions</u>					
Thoroughbred	11,763.23	12,056.47	-2.43%	11,443.69	2.79%
Quarterhorse	10,586.92	10,850.82	-2.43%	10,553.05	0.32%
Paint & Appaloosa	1,176.33	1,205.64	-2.43%	1,454.48	-19.12%
<b>Licensee</b>	\$4,954,160.41	\$5,095,205.72	-2.77%	\$5,028,545.29	-1.48%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2010**

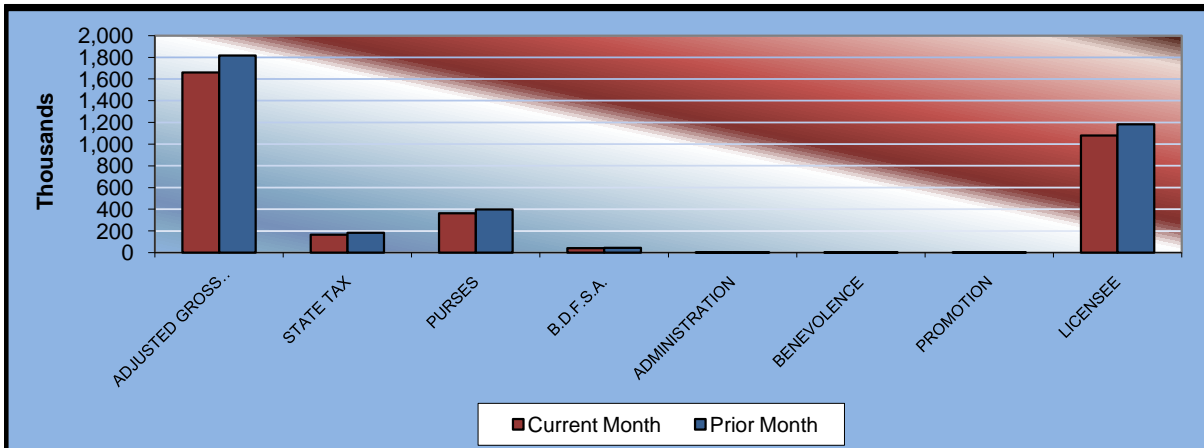
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	240	120	120
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$32,269,606.35</u>	<u>\$6,832,417.50</u>	<u>\$25,437,188.85</u>
<b>State Tax</b>			
Higher Education Trust Fund	387,235.27	81,989.01	305,246.26
Education Reform	2,839,725.36	601,252.73	2,238,472.63
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	4,005,344.90	743,025.42	3,262,319.48
Quarterhorse	3,513,319.46	680,252.55	2,833,066.91
Paint & Appaloosa	413,262.30	75,583.62	337,678.68
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	547,544.88	89,675.48	457,869.40
Quarterhorse	584,281.31	69,178.23	515,103.08
Paint & Appaloosa	42,026.68	7,686.48	34,340.20
<u>Administration</u>			
Thoroughbred	46,696.30	8,540.52	38,155.78
Quarterhorse	42,026.68	7,686.48	34,340.20
Paint & Appaloosa	4,669.63	854.05	3,815.58
<u>Benevolence</u>			
Thoroughbred	23,348.15	4,270.26	19,077.89
Quarterhorse	21,013.33	3,843.23	17,170.10
Paint & Appaloosa	2,334.81	427.01	1,907.80
<u>Promotions</u>			
Thoroughbred	46,696.30	8,540.52	38,155.78
Quarterhorse	42,026.68	7,686.48	34,340.20
Paint & Appaloosa	4,669.63	854.05	3,815.58
<b>Licensee</b>	<b>\$19,703,384.68</b>	<b>\$4,441,071.38</b>	<b>\$15,262,313.30</b>





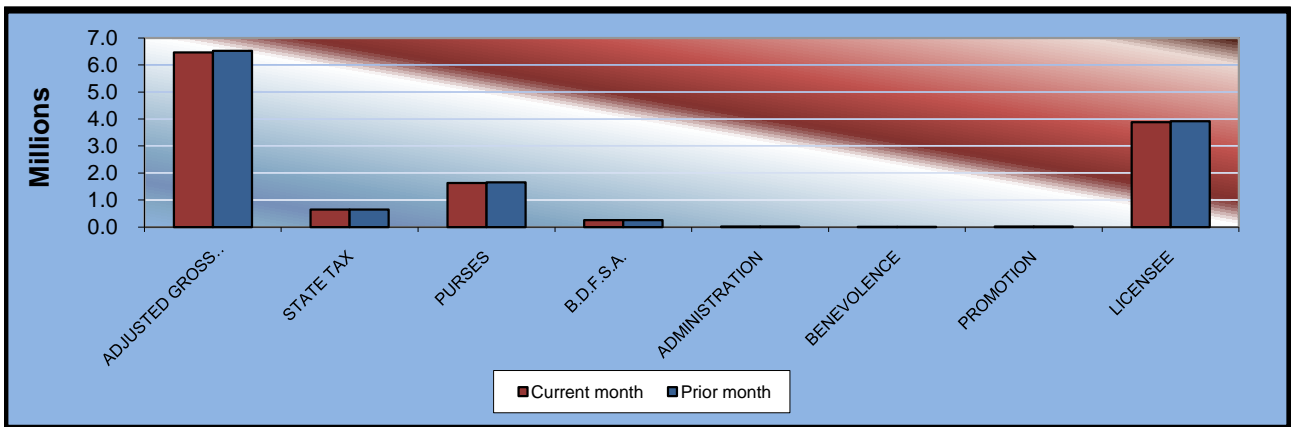
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>APRIL 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,659,099.50	\$1,817,462.21	-8.71%	\$1,822,125.61	-8.95%
<b>State Tax</b>					
Higher Education Trust Fund	19,909.19	21,809.55	-8.71%	21,865.51	-8.95%
Education Reform	146,000.76	159,936.67	-8.71%	160,347.05	-8.95%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	180,427.08	197,649.02	-8.71%	178,340.54	1.17%
Quarterhorse	165,184.09	180,951.07	-8.71%	181,415.38	-8.95%
Paint & Appaloosa	18,353.78	20,105.68	-8.71%	40,314.53	-54.47%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	21,775.68	23,854.19	-8.71%	21,523.86	1.17%
Quarterhorse	16,798.38	18,401.81	-8.71%	18,449.02	-8.95%
Paint & Appaloosa	1,866.49	2,044.65	-8.71%	4,099.78	-54.47%
<u>Administration</u>					
Thoroughbred	2,073.87	2,271.83	-8.71%	2,049.89	1.17%
Quarterhorse	1,866.49	2,044.65	-8.71%	2,049.89	-8.95%
Paint & Appaloosa	207.39	227.18	-8.71%	455.53	-54.47%
<u>Benevolence</u>					
Thoroughbred	1,036.94	1,135.91	-8.71%	1,024.95	1.17%
Quarterhorse	933.24	1,022.32	-8.71%	1,024.95	-8.95%
Paint & Appaloosa	103.69	113.58	-8.71%	227.77	-54.48%
<u>Promotions</u>					
Thoroughbred	2,073.87	2,271.83	-8.71%	2,049.89	1.17%
Quarterhorse	1,866.49	2,044.65	-8.71%	2,049.89	-8.95%
Paint & Appaloosa	207.39	227.18	-8.71%	455.53	-54.47%
<b>Licensee</b>	\$1,078,414.68	\$1,181,350.44	-8.71%	\$1,184,381.65	-8.95%



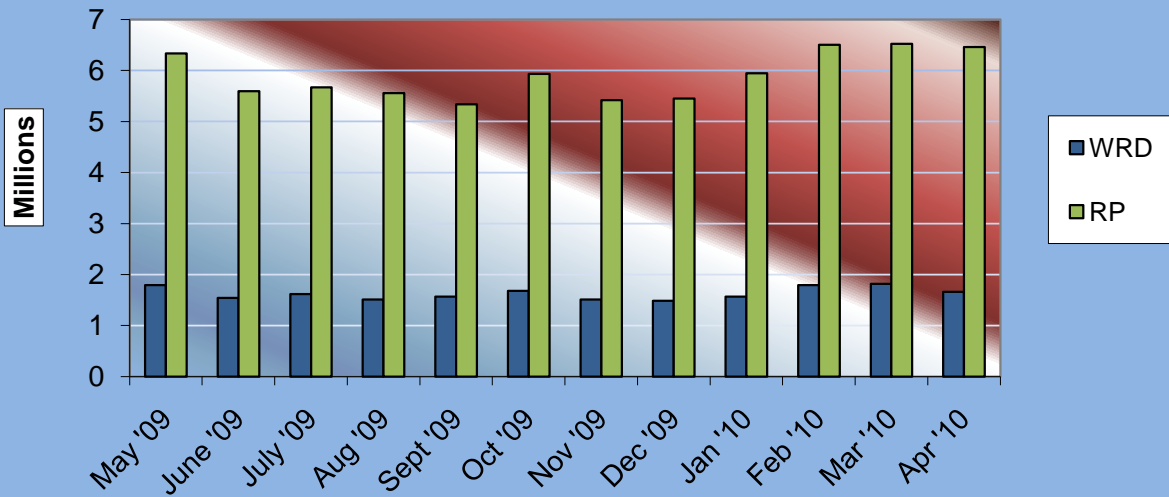
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>APRIL 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	<b>-3.23%</b>	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,459,576.22	\$6,523,092.14	<b>-0.97%</b>	\$5,937,612.11	8.79%
<b>State Tax</b>					
Higher Education Trust Fund	77,514.91	78,277.11	<b>-0.97%</b>	71,251.35	8.79%
Education Reform	568,442.72	574,032.11	<b>-0.97%</b>	522,509.87	8.79%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	828,440.65	836,586.57	<b>-0.97%</b>	761,498.74	8.79%
Quarterhorse	719,435.30	726,509.39	<b>-0.97%</b>	661,301.54	8.79%
Paint & Appaloosa	85,750.87	86,594.05	<b>-0.97%</b>	78,821.79	8.79%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	116,272.37	117,415.66	<b>-0.97%</b>	106,877.02	8.79%
Quarterhorse	130,806.42	132,092.62	<b>-0.97%</b>	120,236.65	8.79%
Paint & Appaloosa	8,720.43	8,806.17	<b>-0.97%</b>	8,015.78	8.79%
<u>Administration</u>					
Thoroughbred	9,689.36	9,784.64	<b>-0.97%</b>	8,906.42	8.79%
Quarterhorse	8,720.43	8,806.17	<b>-0.97%</b>	8,015.78	8.79%
Paint & Appaloosa	968.94	978.46	<b>-0.97%</b>	890.64	8.79%
<u>Benevolence</u>					
Thoroughbred	4,844.68	4,892.32	<b>-0.97%</b>	4,453.21	8.79%
Quarterhorse	4,360.21	4,403.09	<b>-0.97%</b>	4,007.89	8.79%
Paint & Appaloosa	484.47	489.23	<b>-0.97%</b>	445.32	8.79%
<u>Promotions</u>					
Thoroughbred	9,689.36	9,784.64	<b>-0.97%</b>	8,906.42	8.79%
Quarterhorse	8,720.43	8,806.17	<b>-0.97%</b>	8,015.78	8.79%
Paint & Appaloosa	968.94	978.46	<b>-0.97%</b>	890.64	8.79%
<b>Licensee</b>	\$3,875,745.73	\$3,913,855.28	<b>-0.97%</b>	\$3,562,567.27	8.79%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2010**

**ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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