STATISTICAL AUDIT

Oklahoma Horse Racing Commission
Statistical Report of Gaming Operations Will Rogers Downs and Remington Park

April 2011

Independently serving the citizens of Oklahoma by promoting the accountability and fiscal integrity of governmental funds.
May 13, 2011

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 2011. 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,

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR
OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF GAMING OPERATIONS
WILL ROGERS DOWNS AND REMINGTON PARK
FOR THE MONTH OF APRIL 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 gaming vendors and licensees located at Will Rogers Downs and Remington Park for the month of April 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 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,

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

May 13, 2011
# Gaming at Oklahoma Horse Racing Tracks

**April 2011**

## WILL ROGERS REMINGTON TOTAL

<table>
<thead>
<tr>
<th>Gaming Days This Month</th>
<th>TOTAL</th>
<th>ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>60</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

| Opening Date          | 12/09/05 | 11/21/05 |

| Adjusted Gross Revenue | $9,090,356.50 | $1,717,187.23 | $7,373,169.27 |

## State Tax

<table>
<thead>
<tr>
<th>Fund</th>
<th>TOTAL</th>
<th>ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
</tr>
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<tbody>
<tr>
<td>Higher Education Trust Fund</td>
<td>109,084.28</td>
<td>20,606.25</td>
<td>88,478.03</td>
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<tr>
<td>Education Reform</td>
<td>799,951.37</td>
<td>151,112.47</td>
<td>648,838.90</td>
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## Purse Fund

<table>
<thead>
<tr>
<th>Purse Fund</th>
<th>TOTAL</th>
<th>ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
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<tbody>
<tr>
<td>Thoroughbred</td>
<td>1,099,173.82</td>
<td>186,744.12</td>
<td>912,429.70</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>942,385.28</td>
<td>170,967.45</td>
<td>771,417.83</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>116,875.20</td>
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## Breeding Development Fund

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<thead>
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<th>TOTAL</th>
<th>ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
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</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>188,434.38</td>
<td>22,538.08</td>
<td>165,896.30</td>
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<tr>
<td>Quarterhorse</td>
<td>216,462.09</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>11,885.62</td>
<td>1,931.84</td>
<td>9,953.78</td>
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## Administration

<table>
<thead>
<tr>
<th>Administration</th>
<th>TOTAL</th>
<th>ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>13,206.23</td>
<td>2,146.48</td>
<td>11,059.75</td>
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<tr>
<td>Quarterhorse</td>
<td>11,885.62</td>
<td>1,931.84</td>
<td>9,953.78</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,320.63</td>
<td>214.65</td>
<td>1,105.98</td>
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</table>

## Benevolence

<table>
<thead>
<tr>
<th>Benevolence</th>
<th>TOTAL</th>
<th>ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
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</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>6,603.12</td>
<td>1,073.24</td>
<td>5,529.88</td>
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<tr>
<td>Quarterhorse</td>
<td>5,942.81</td>
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<td>Paint &amp; Appaloosa</td>
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## Promotions

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<tbody>
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<td>Thoroughbred</td>
<td>13,206.23</td>
<td>2,146.48</td>
<td>11,059.75</td>
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<tr>
<td>Quarterhorse</td>
<td>11,885.62</td>
<td>1,931.84</td>
<td>9,953.78</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,320.63</td>
<td>214.65</td>
<td>1,105.98</td>
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## Licensee

<table>
<thead>
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<th>TOTAL</th>
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<td>$4,423,901.56</td>
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### Adjusted Gross Revenue | State Tax | Purse Fund | B.D.F.A. | Administration | Benevolence | Promotion | Licensee
<table>
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<tr>
<th></th>
<th>TOTAL</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>PRIOR YEAR</th>
<th>% CHANGE</th>
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<td>62</td>
<td>-3.23%</td>
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<tr>
<td>Opening Date</td>
<td></td>
<td></td>
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<tr>
<td>Adjusted Gross Revenue</td>
<td>$9,090,356.50</td>
<td>$9,863,293.16</td>
<td>-7.84%</td>
<td>$8,118,675.72</td>
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<tr>
<td>State Tax</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Higher Education Trust Fund</td>
<td>109,084.28</td>
<td>118,359.52</td>
<td>-7.84%</td>
<td>97,424.10</td>
<td>11.97%</td>
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<tr>
<td>Education Reform</td>
<td>799,951.37</td>
<td>867,969.80</td>
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<td>714,443.48</td>
<td>11.97%</td>
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<tr>
<td>Purse Fund</td>
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<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>1,099,173.82</td>
<td>1,191,133.15</td>
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<td>1,008,867.73</td>
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<tr>
<td>Quarterhorse</td>
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<td>884,619.39</td>
<td>6.53%</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>116,875.20</td>
<td>126,589.01</td>
<td>-7.67%</td>
<td>104,104.65</td>
<td>12.27%</td>
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<tr>
<td>Breeding Development Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>188,434.38</td>
<td>203,491.37</td>
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<td>36.50%</td>
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<tr>
<td>Quarterhorse</td>
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<td>147,604.80</td>
<td>46.65%</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
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<td>12,873.47</td>
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<td>10,586.92</td>
<td>12.27%</td>
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<tr>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>13,206.23</td>
<td>14,303.84</td>
<td>-7.67%</td>
<td>11,763.23</td>
<td>12.27%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>11,885.62</td>
<td>12,873.46</td>
<td>-7.67%</td>
<td>10,586.92</td>
<td>12.27%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,320.63</td>
<td>1,430.39</td>
<td>-7.67%</td>
<td>1,176.33</td>
<td>12.27%</td>
</tr>
<tr>
<td>Benevolence</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>6,603.12</td>
<td>7,151.93</td>
<td>-7.67%</td>
<td>5,881.62</td>
<td>12.27%</td>
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<tr>
<td>Quarterhorse</td>
<td>5,942.81</td>
<td>6,436.72</td>
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<td>5,293.45</td>
<td>12.27%</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>660.31</td>
<td>715.18</td>
<td>-7.67%</td>
<td>588.16</td>
<td>12.27%</td>
</tr>
<tr>
<td>Promotion</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>13,206.23</td>
<td>14,303.84</td>
<td>-7.67%</td>
<td>11,763.23</td>
<td>12.27%</td>
</tr>
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</tr>
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<td>1,430.39</td>
<td>-7.67%</td>
<td>1,176.33</td>
<td>12.27%</td>
</tr>
<tr>
<td>Licensee</td>
<td>$5,540,073.26</td>
<td>$6,016,195.56</td>
<td>-7.91%</td>
<td>$4,954,160.41</td>
<td>11.83%</td>
</tr>
</tbody>
</table>

OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
APRIL 2011
### Will Rogers Downs

- **Gaming Days This Year**: 239
- **Opening Date**: 12/09/05

### Remington Park

- **Gaming Days This Year**: 119
- **Opening Date**: 11/21/05

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#### Adjusted Gross Revenue

- **Total**: $35,960,941.07
- **WILL ROGERS TOTAL**: $6,713,002.33
- **REMINGTON TOTAL**: $29,247,938.74

#### State Tax

- **Higher Education Trust Fund**: $431,531.30, $80,556.03, $350,975.27
- **Education Reform**: $3,164,562.82, $590,744.21, $2,573,818.61

#### Purse Fund

- **Purses**
  - **Thoroughbred**: $4,349,524.69, $730,092.27, $3,619,432.42
  - **Quarterhorse**: $3,728,477.66, $668,412.07, $3,060,065.59
  - **Paint & Appaloosa**: $462,534.41, $74,268.02, $388,266.39

- **Breeding Development Fund**
  - **Special Account**
    - **Thoroughbred**: $746,193.19, $88,114.59, $658,078.60
    - **Quarterhorse**: $857,668.44, $67,974.11, $789,694.33
    - **Paint & Appaloosa**: $47,037.41, $7,552.68, $39,484.73

- **Administration**
  - **Thoroughbred**: $52,263.77, $8,391.87, $43,871.90
  - **Quarterhorse**: $47,037.41, $7,552.68, $39,484.73
  - **Paint & Appaloosa**: $5,226.39, $839.19, $4,387.20

- **Benevolence**
  - **Thoroughbred**: $26,131.89, $4,195.93, $21,935.96
  - **Quarterhorse**: $23,518.69, $3,776.34, $19,742.35
  - **Paint & Appaloosa**: $2,613.18, $419.59, $2,193.59

- **Promotions**
  - **Thoroughbred**: $52,263.77, $8,391.87, $43,871.90
  - **Quarterhorse**: $47,037.41, $7,552.68, $39,484.73
  - **Paint & Appaloosa**: $5,226.39, $839.19, $4,387.20

#### Licensee

- **Total**: $21,912,092.25
- **WILL ROGERS**: $4,363,329.01
- **REMINGTON**: $17,548,763.24

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![Graph showing Adjusted Gross Revenue, State Tax, Purse Fund, Breeding Development Fund, Administration, Benevolence, and Promotions for Will Rogers Downs and Remington Park.](chart.png)
## Will Rogers Downs

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>APRIL 2010</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>30</td>
<td>31</td>
<td>-3.23%</td>
<td>30</td>
<td>0.00%</td>
</tr>
<tr>
<td>Opening Date</td>
<td>12/09/05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Adjusted Gross Revenue: $1,717,187.23 (Prior: $1,966,843.36) -12.69% (2010: $1,659,099.50) 3.50%

### State Tax
- Higher Education Trust Fund: $20,606.25 (Prior: $23,602.12) -12.69% (2010: $19,909.19) 3.50%
- Education Reform: $151,112.47 (Prior: $173,082.22) -12.69% (2010: $146,000.76) 3.50%

### Purse Fund

#### Purses
- Thoroughbred: $186,744.12 (Prior: $213,947.49) -12.71% (2010: $180,427.08) 3.50%
- Quarterhorse: $170,967.45 (Prior: $195,872.62) -12.71% (2010: $165,184.09) 3.50%
- Paint & Appaloosa: $18,996.38 (Prior: $21,763.64) -12.72% (2010: $18,353.78) 3.50%

#### Breeding Development Fund

#### Special Account
- Thoroughbred: $22,538.08 (Prior: $25,821.25) -12.71% (2010: $21,775.68) 3.50%
- Quarterhorse: $17,386.52 (Prior: $19,919.25) -12.71% (2010: $16,798.38) 3.50%
- Paint & Appaloosa: $1,931.84 (Prior: $2,213.25) -12.71% (2010: $1,866.49) 3.50%

#### Administration
- Thoroughbred: $2,146.48 (Prior: $2,459.17) -12.72% (2010: $2,073.87) 3.50%
- Quarterhorse: $1,931.84 (Prior: $2,213.25) -12.71% (2010: $1,866.49) 3.50%
- Paint & Appaloosa: $214.65 (Prior: $245.92) -12.72% (2010: $207.39) 3.50%

#### Benevolence
- Thoroughbred: $1,073.24 (Prior: $1,229.59) -12.72% (2010: $1,036.94) 3.50%
- Quarterhorse: $965.92 (Prior: $1,106.62) -12.71% (2010: $933.24) 3.50%
- Paint & Appaloosa: $107.32 (Prior: $122.95) -12.71% (2010: $103.69) 3.50%

#### Promotions
- Thoroughbred: $2,146.48 (Prior: $2,459.17) -12.72% (2010: $2,073.87) 3.50%
- Quarterhorse: $1,931.84 (Prior: $2,213.25) -12.71% (2010: $1,866.49) 3.50%
- Paint & Appaloosa: $214.65 (Prior: $245.92) -12.72% (2010: $207.39) 3.50%

#### Licensee
- $1,116,171.70 (Prior: $1,278,325.68) -12.68% (2010: $1,078,414.68) 3.50%

### Chart

- Adjusted Gross Revenue
- State Tax
- Purses
- Breeding Development Fund
- Administration
- Benevolence
- Promotions
- Licensee

Current Month vs. Prior Month

Current Month - Prior Month

- Adjusted Gross Revenue: $116,171.70
- State Tax: $23,602.12
- Purses: $25,821.25
- Breeding Development Fund: $22,538.08
- Administration: $2,459.17
- Benevolence: $1,229.59
- Promotions: $2,459.17
- Licensee: $127,325.68

### Graph

- Adjusted Gross Revenue
- State Tax
- Purses
- Breeding Development Fund
- Administration
- Benevolence
- Promotions
- Licensee

Current Month - Prior Month

- Adjusted Gross Revenue: $1,116,171.70
- State Tax: $20,606.25
- Purses: $186,744.12
- Breeding Development Fund: $22,538.08
- Administration: $2,146.48
- Benevolence: $1,073.24
- Promotions: $2,146.48
- Licensee: $1,116,171.70

- Adjusted Gross Revenue: $1,278,325.68
- State Tax: $151,112.47
- Purses: $170,967.45
- Breeding Development Fund: $151,112.47
- Administration: $1,931.84
- Benevolence: $965.92
- Promotions: $1,931.84
- Licensee: $1,278,325.68

- Adjusted Gross Revenue: $1,078,414.68
- State Tax: $131,112.47
- Purses: $180,427.08
- Breeding Development Fund: $131,112.47
- Administration: $2,073.87
- Benevolence: $1,036.94
- Promotions: $2,073.87
- Licensee: $1,078,414.68

- Adjusted Gross Revenue: $1,116,171.70
- State Tax: $20,606.25
- Purses: $186,744.12
- Breeding Development Fund: $22,538.08
- Administration: $2,146.48
- Benevolence: $1,073.24
- Promotions: $2,146.48
- Licensee: $1,116,171.70

- Adjusted Gross Revenue: $1,278,325.68
- State Tax: $151,112.47
- Purses: $170,967.45
- Breeding Development Fund: $151,112.47
- Administration: $1,931.84
- Benevolence: $965.92
- Promotions: $1,931.84
- Licensee: $1,278,325.68

- Adjusted Gross Revenue: $1,078,414.68
- State Tax: $131,112.47
- Purses: $180,427.08
- Breeding Development Fund: $131,112.47
- Administration: $2,073.87
- Benevolence: $1,036.94
- Promotions: $2,073.87
- Licensee: $1,078,414.68
## Remington Park

<table>
<thead>
<tr>
<th>Remington Park</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>APRIL 2010</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>30</td>
<td>31</td>
<td>-3.23%</td>
<td>30</td>
<td>0.00%</td>
</tr>
<tr>
<td>Opening Date</td>
<td>11/21/05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$7,373,169.27</td>
<td>$7,896,449.80</td>
<td>-6.63%</td>
<td>$6,459,576.22</td>
<td>14.14%</td>
</tr>
</tbody>
</table>

### State Tax

- Higher Education Trust Fund: $88,478.03, 94,757.40, -6.63%, 77,514.91, 14.14%
- Education Reform: $648,838.90, 694,887.58, -6.63%, 568,442.72, 14.14%

### Purse Fund

#### Purse

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>APRIL 2010</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>912,429.70</td>
<td>977,185.66</td>
<td>-6.63%</td>
<td>828,440.65</td>
<td>10.14%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>771,417.83</td>
<td>826,166.06</td>
<td>-6.63%</td>
<td>719,435.30</td>
<td>7.23%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>97,878.82</td>
<td>104,825.37</td>
<td>-6.63%</td>
<td>85,750.87</td>
<td>14.14%</td>
</tr>
</tbody>
</table>

**Breeding Development Fund**

**Special Account**

- Thoroughbred: $165,896.30, 177,670.12, -6.63%, 116,272.37, 42.68%
- Quarterhorse: $199,075.57, 213,204.14, -6.63%, 130,806.42, 52.19%
- Paint & Appaloosa: $9,953.78, 10,660.21, -6.63%, 8,720.43, 14.14%

**Administration**

- Thoroughbred: $11,059.75, 11,844.67, -6.63%, 9,689.36, 14.14%
- Quarterhorse: $9,953.78, 10,660.21, -6.63%, 8,720.43, 14.14%
- Paint & Appaloosa: $1,105.98, 1,184.47, -6.63%, 968.94, 14.14%

**Benevolence**

- Thoroughbred: $5,529.88, 5,922.34, -6.63%, 4,844.68, 14.14%
- Quarterhorse: $4,976.89, 5,330.10, -6.63%, 4,360.21, 14.14%
- Paint & Appaloosa: $552.99, 592.23, -6.63%, 484.47, 14.14%

**Promotions**

- Thoroughbred: $11,059.75, 11,844.67, -6.63%, 9,689.36, 14.14%
- Quarterhorse: $9,953.78, 10,660.21, -6.63%, 8,720.43, 14.14%
- Paint & Appaloosa: $1,105.98, 1,184.47, -6.63%, 968.94, 14.14%

### Licensee

<table>
<thead>
<tr>
<th>Licensee</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>APRIL 2010</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,423,901.56</td>
<td>$4,737,869.88</td>
<td>-6.63%</td>
<td>$3,875,745.73</td>
<td>14.14%</td>
<td></td>
</tr>
</tbody>
</table>

![Graph showing Adjusted Gross, State Tax, Purse, Education Reform, Administration, Benevolence, Promotion, and Licensee. The graph indicates current month and prior month data with a change of -6.63% and 14.14% respectively.](image-url)