

**WILL ROGERS  
DOWNS  
AND REMINGTON  
PARK**

FEBRUARY 2010



**GAMING  
AUDIT**



Oklahoma State Auditor  
& Inspector

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

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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March 11, 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 February 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 FEBRUARY 2010**

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# 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 February 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,

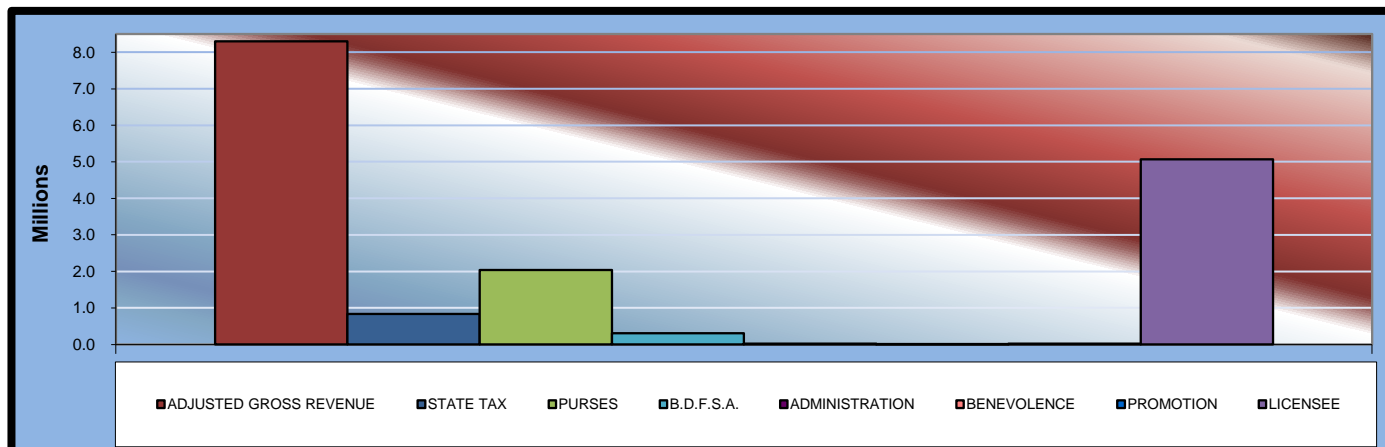
A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

March 11, 2010

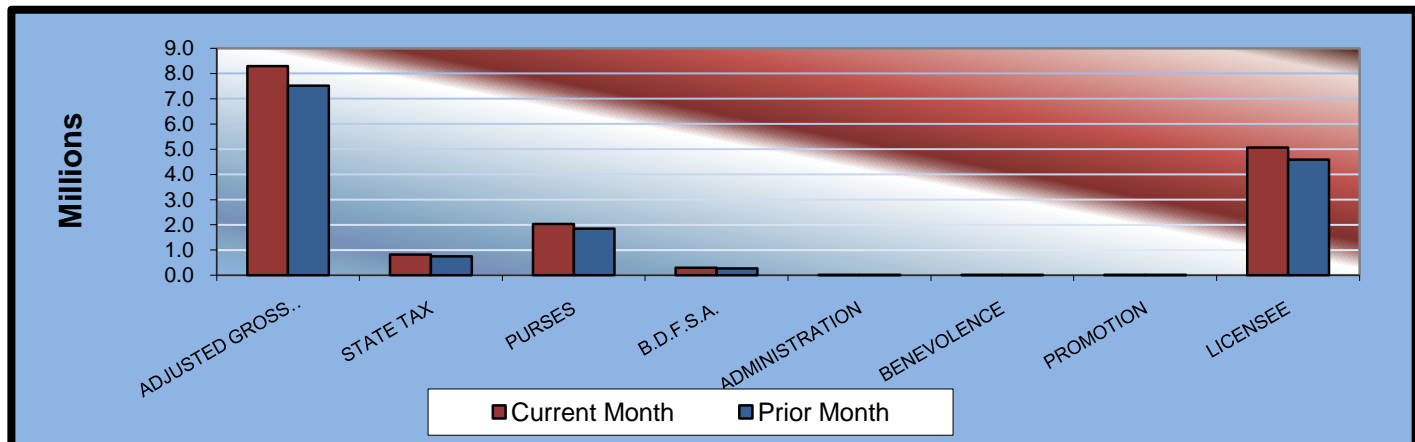
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2010**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	56	28	28
Opening Date		12/09/05	11/21/05
 Adjusted Gross Revenue	<u>\$8,297,950.51</u>	<u>\$1,791,104.46</u>	<u>\$6,506,846.05</u>
<b>State Tax</b>			
Higher Education Trust Fund	\$99,575.40	\$21,493.25	\$78,082.15
Education Reform	\$730,219.64	\$157,617.19	\$572,602.45
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	\$1,029,285.62	\$194,782.61	\$834,503.01
Quarterhorse	\$903,026.82	\$178,326.84	\$724,699.98
Paint & Appaloosa	\$106,192.48	\$19,814.10	\$86,378.38
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	\$140,631.48	\$23,508.25	\$117,123.23
Quarterhorse	\$149,898.56	\$18,134.93	\$131,763.63
Paint & Appaloosa	\$10,799.23	\$2,014.99	\$8,784.24
<u>Administration</u>			
Thoroughbred	\$11,999.15	\$2,238.88	\$9,760.27
Quarterhorse	\$10,799.23	\$2,014.99	\$8,784.24
Paint & Appaloosa	\$1,199.92	\$223.89	\$976.03
<u>Benevolence</u>			
Thoroughbred	\$5,999.57	\$1,119.44	\$4,880.13
Quarterhorse	\$5,399.62	\$1,007.50	\$4,392.12
Paint & Appaloosa	\$599.96	\$111.94	\$488.02
<u>Promotions</u>			
Thoroughbred	\$11,999.15	\$2,238.88	\$9,760.27
Quarterhorse	\$10,799.23	\$2,014.99	\$8,784.24
Paint & Appaloosa	\$1,199.92	\$223.89	\$976.03
 <b>Licensee</b>	 \$5,068,325.53	 \$1,164,217.90	 \$3,904,107.63



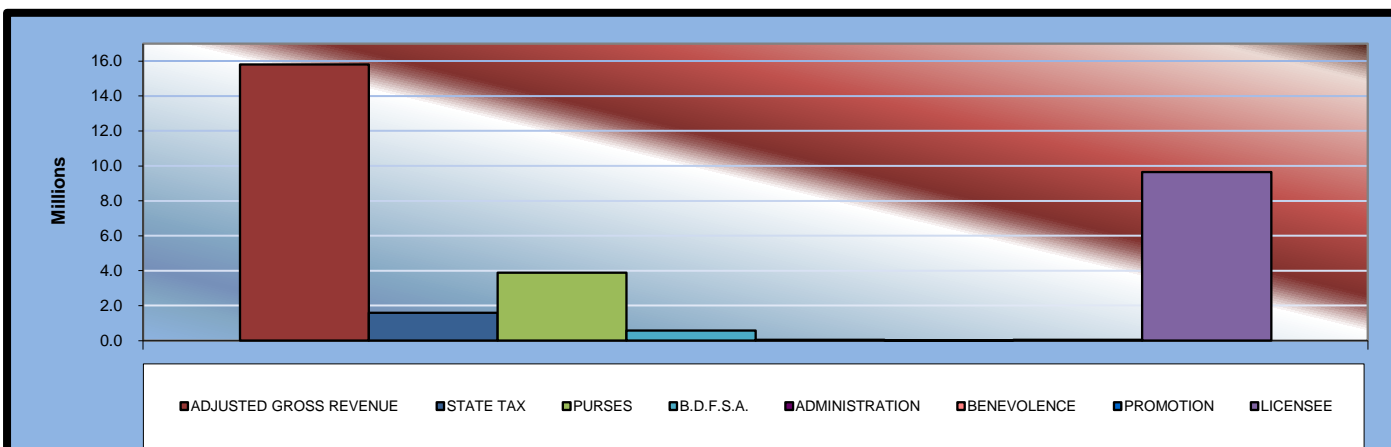
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2010**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	56	62	-9.68%	84	-33.33%
Opening Date					
Adjusted Gross Revenue	\$8,297,950.51	\$7,512,425.77	10.46%	\$8,314,501.40	-0.20%
<b>State Tax</b>					
Higher Education Trust Fund	99,575.40	90,149.11	10.46%	99,774.02	-0.20%
Education Reform	730,219.64	661,093.46	10.46%	731,676.11	-0.20%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,029,285.62	932,955.96	10.33%	993,124.80	3.64%
Quarterhorse	903,026.82	818,212.79	10.37%	897,904.05	0.57%
Paint & Appaloosa	106,192.48	96,265.44	10.31%	131,445.36	-19.21%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	140,631.48	127,595.50	10.22%	135,821.96	3.54%
Quarterhorse	149,898.56	136,283.52	9.99%	144,262.76	3.91%
Paint & Appaloosa	10,799.23	9,789.71	10.31%	13,367.33	-19.21%
<u>Administration</u>					
Thoroughbred	11,999.15	10,877.45	10.31%	11,578.94	3.63%
Quarterhorse	10,799.23	9,789.71	10.31%	10,688.89	1.03%
Paint & Appaloosa	1,199.92	1,087.74	10.31%	1,485.24	-19.21%
<u>Benevolence</u>					
Thoroughbred	5,999.57	5,438.73	10.31%	5,789.47	3.63%
Quarterhorse	5,399.62	4,894.85	10.31%	5,344.45	1.03%
Paint & Appaloosa	599.96	543.88	10.31%	742.64	-19.21%
<u>Promotions</u>					
Thoroughbred	11,999.15	10,877.45	10.31%	11,578.94	3.63%
Quarterhorse	10,799.23	9,789.71	10.31%	10,688.89	1.03%
Paint & Appaloosa	1,199.92	1,087.74	10.31%	1,485.24	-19.21%
Licensee	\$5,068,325.53	\$4,585,693.02	10.52%	\$5,107,742.31	-0.77%



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

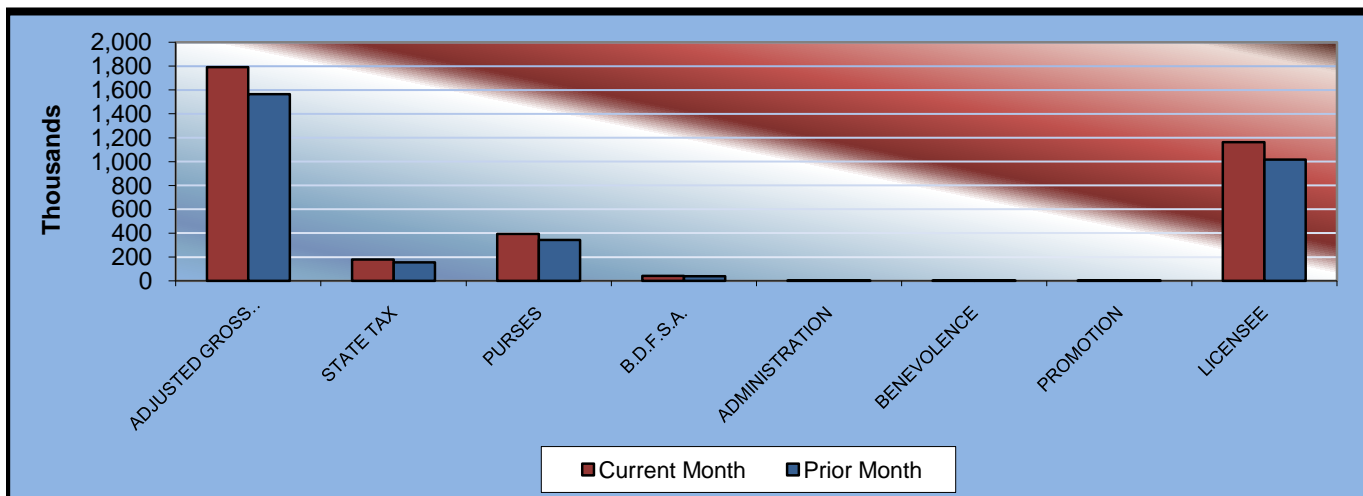
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	118	59	59
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$15,810,376.28</u>	<u>\$3,355,855.79</u>	<u>\$12,454,520.49</u>
<b>State Tax</b>			
Higher Education Trust Fund	189,724.51	40,270.27	149,454.24
Education Reform	1,391,313.10	295,315.30	1,095,997.80
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,962,241.58	364,949.32	1,597,292.26
Quarterhorse	1,721,239.61	334,117.39	1,387,122.22
Paint & Appaloosa	202,457.92	37,124.16	165,333.76
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	268,226.98	44,045.61	224,181.37
Quarterhorse	286,182.08	33,978.04	252,204.04
Paint & Appaloosa	20,588.94	3,775.34	16,813.60
<u>Administration</u>			
Thoroughbred	22,876.60	4,194.82	18,681.78
Quarterhorse	20,588.94	3,775.34	16,813.60
Paint & Appaloosa	2,287.66	419.48	1,868.18
<u>Benevolence</u>			
Thoroughbred	11,438.30	2,097.41	9,340.89
Quarterhorse	10,294.47	1,887.67	8,406.80
Paint & Appaloosa	1,143.84	209.74	934.10
<u>Promotions</u>			
Thoroughbred	22,876.60	4,194.82	18,681.78
Quarterhorse	20,588.94	3,775.34	16,813.60
Paint & Appaloosa	2,287.66	419.48	1,868.18
<b>Licensee</b>	<b>\$9,654,018.55</b>	<b>\$2,181,306.26</b>	<b>\$7,472,712.29</b>





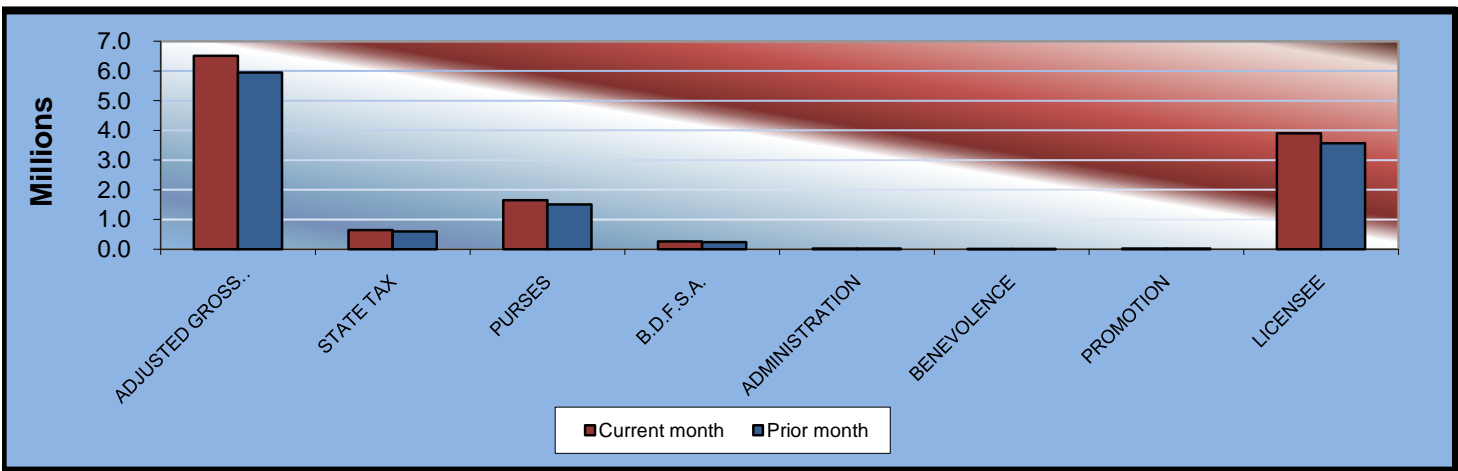
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2009</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,791,104.46	\$1,564,751.33	14.47%	\$1,852,052.20	-3.29%
<b>State Tax</b>					
Higher Education Trust Fund	21,493.25	18,777.02	14.47%	22,224.63	-3.29%
Education Reform	157,617.19	137,698.11	14.47%	162,980.59	-3.29%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	194,782.61	170,166.71	14.47%	181,269.60	7.45%
Quarterhorse	178,326.84	155,790.55	14.47%	184,394.94	-3.29%
Paint & Appaloosa	19,814.10	17,310.06	14.47%	40,976.66	-51.65%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	23,508.25	20,537.36	14.47%	21,877.37	7.45%
Quarterhorse	18,134.93	15,843.11	14.47%	18,752.03	-3.29%
Paint & Appaloosa	2,014.99	1,760.35	14.47%	4,167.12	-51.65%
<u>Administration</u>					
Thoroughbred	2,238.88	1,955.94	14.47%	2,083.56	7.45%
Quarterhorse	2,014.99	1,760.35	14.47%	2,083.56	-3.29%
Paint & Appaloosa	223.89	195.59	14.47%	463.01	-51.64%
<u>Benevolence</u>					
Thoroughbred	1,119.44	977.97	14.47%	1,041.78	7.45%
Quarterhorse	1,007.50	880.17	14.47%	1,041.78	-3.29%
Paint & Appaloosa	111.94	97.80	14.46%	231.51	-51.65%
<u>Promotions</u>					
Thoroughbred	2,238.88	1,955.94	14.47%	2,083.56	7.45%
Quarterhorse	2,014.99	1,760.35	14.47%	2,083.56	-3.29%
Paint & Appaloosa	223.89	195.59	14.47%	463.01	-51.64%
<b>Licensee</b>	\$1,164,217.90	\$1,017,088.36	14.47%	\$1,203,833.93	-3.29%

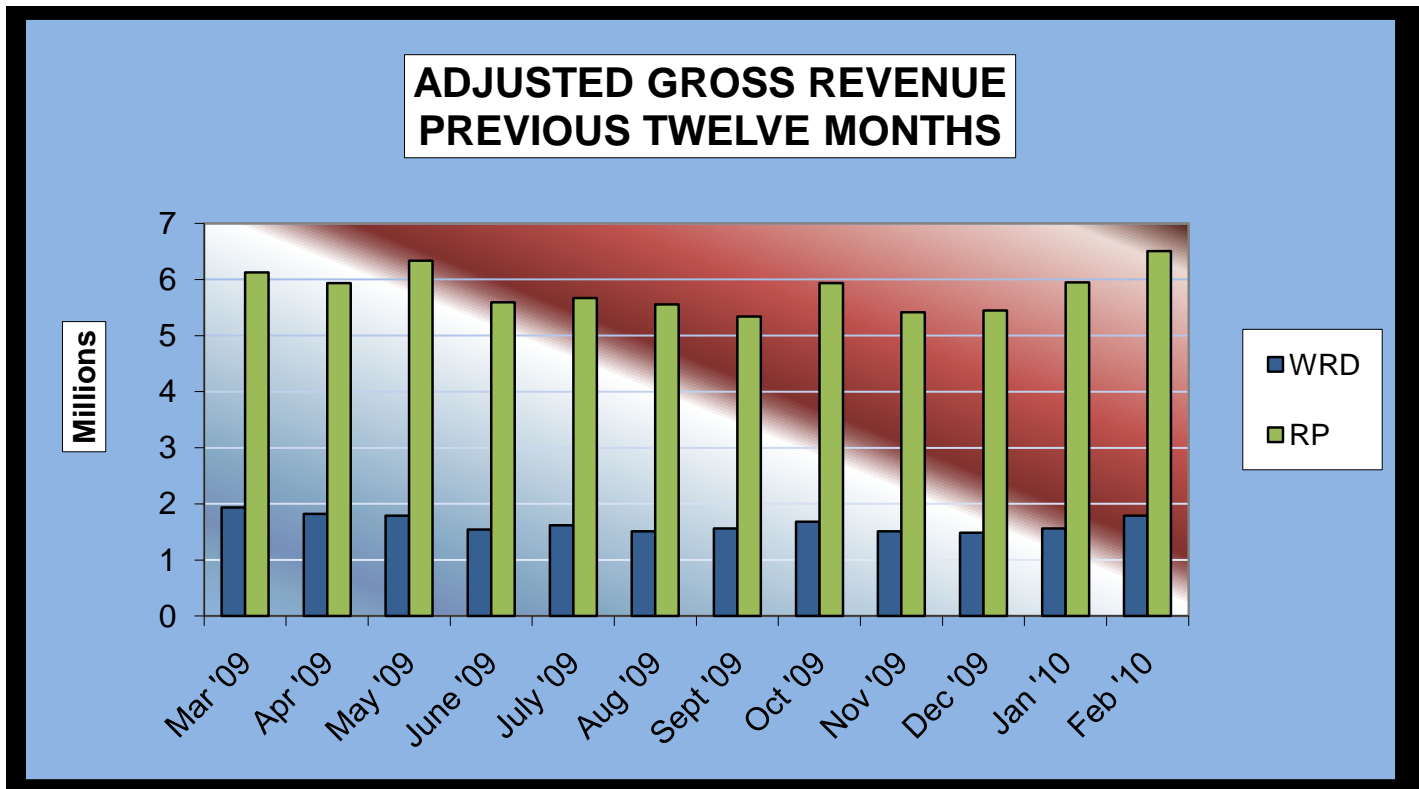


**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2009</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,506,846.05	\$5,947,674.44	9.40%	\$5,933,672.06	9.66%
<b>State Tax</b>					
Higher Education Trust Fund	78,082.15	71,372.09	9.40%	71,204.06	9.66%
Education Reform	572,602.45	523,395.35	9.40%	522,163.14	9.66%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	834,503.01	762,789.25	9.40%	760,993.44	9.66%
Quarterhorse	724,699.98	662,422.24	9.40%	660,862.73	9.66%
Paint & Appaloosa	86,378.38	78,955.38	9.40%	78,769.50	9.66%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	117,123.23	107,058.14	9.40%	106,806.10	9.66%
Quarterhorse	131,763.63	120,440.41	9.40%	120,156.86	9.66%
Paint & Appaloosa	8,784.24	8,029.36	9.40%	8,010.46	9.66%
<u>Administration</u>					
Thoroughbred	9,760.27	8,921.51	9.40%	8,900.51	9.66%
Quarterhorse	8,784.24	8,029.36	9.40%	8,010.46	9.66%
Paint & Appaloosa	976.03	892.15	9.40%	890.04	9.66%
<u>Benevolence</u>					
Thoroughbred	4,880.13	4,460.76	9.40%	4,450.25	9.66%
Quarterhorse	4,392.12	4,014.68	9.40%	4,005.23	9.66%
Paint & Appaloosa	488.02	446.08	9.40%	445.03	9.66%
<u>Promotions</u>					
Thoroughbred	9,760.27	8,921.51	9.40%	8,900.51	9.66%
Quarterhorse	8,784.24	8,029.36	9.40%	8,010.46	9.66%
Paint & Appaloosa	976.03	892.15	9.40%	890.04	9.66%
<b>Licensee</b>	\$3,904,107.63	\$3,568,604.66	9.40%	\$3,560,203.24	9.66%



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2010





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