

**WILL ROGERS  
DOWNS  
AND REMINGTON  
PARK**

**JUNE 2010**



**GAMING  
AUDIT**



Oklahoma State Auditor  
& Inspector

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

---

This publication is printed and issued by the State Auditor and Inspector as authorized by 3A O.S. 2001, § 261 *et seq.* and 74 O.S. 2001, § 3105(B). Eight copies have been prepared and distributed at a cost of \$43.71. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

# 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](http://www.sai.ok.gov)

July 14, 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 June 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 JUNE 2010**

---

**TABLE OF CONTENTS**

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

# 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](http://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 gaming vendors and licensees located at Will Rogers Downs and Remington Park for the month of June 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,

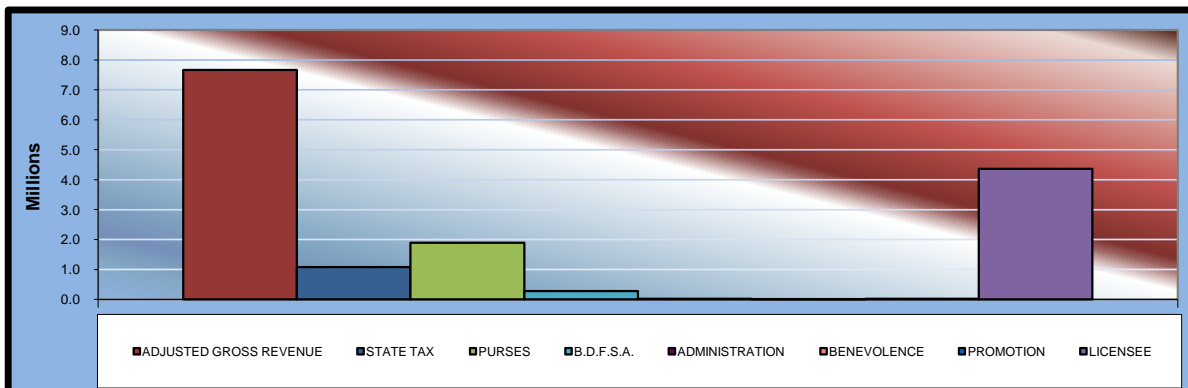
A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

July 14, 2010

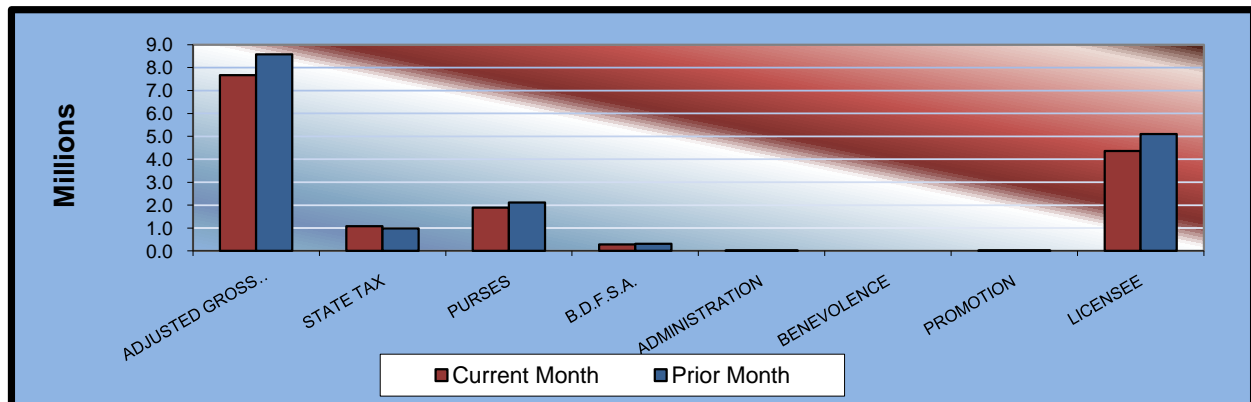
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2010**

	<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>\$7,663,587.29</u>	<u>\$1,439,499.58</u>	<u>\$6,224,087.71</u>
<b>State Tax</b>			
Higher Education Trust Fund	129,307.57	17,273.99	112,033.58
Education Reform	948,255.54	126,675.96	821,579.58
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	954,784.82	156,545.58	798,239.24
Quarterhorse	836,527.95	143,320.18	693,207.77
Paint & Appaloosa	98,549.22	15,924.46	82,624.76
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	130,927.01	18,893.43	112,033.58
Quarterhorse	140,612.71	14,574.93	126,037.78
Paint & Appaloosa	10,021.96	1,619.44	8,402.52
<u>Administration</u>			
Thoroughbred	11,135.50	1,799.37	9,336.13
Quarterhorse	10,021.96	1,619.44	8,402.52
Paint & Appaloosa	1,113.55	179.94	933.61
<u>Benevolence</u>			
Thoroughbred	5,567.76	899.69	4,668.07
Quarterhorse	5,010.98	809.72	4,201.26
Paint & Appaloosa	556.78	89.97	466.81
<u>Promotions</u>			
Thoroughbred	11,135.50	1,799.37	9,336.13
Quarterhorse	10,021.96	1,619.44	8,402.52
Paint & Appaloosa	1,113.55	179.94	933.61
<b>Licensee</b>	<u>\$4,358,922.97</u>	<u>\$935,674.73</u>	<u>\$3,423,248.24</u>



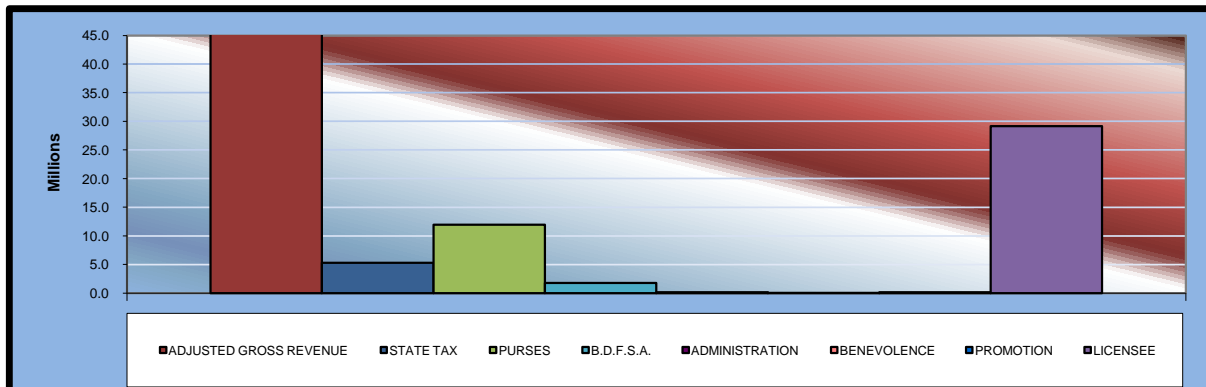
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2010**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	60	62	-3.23%	90	-33.33%
Opening Date					
Adjusted Gross Revenue	\$7,663,587.29	\$8,579,879.63	-10.68%	\$7,560,700.96	1.36%
<b>State Tax</b>					
Higher Education Trust Fund	129,307.57	117,594.65	9.96%	124,296.80	4.03%
Education Reform	948,255.54	862,360.73	9.96%	911,509.93	4.03%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	954,784.82	1,068,251.78	-10.62%	923,160.26	3.43%
Quarterhorse	836,527.95	936,128.12	-10.64%	833,017.77	0.42%
Paint & Appaloosa	98,549.22	110,253.77	-10.62%	120,915.50	-18.50%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	130,927.01	146,408.39	-10.57%	126,320.03	3.65%
Quarterhorse	140,612.71	157,066.02	-10.48%	134,639.55	4.44%
Paint & Appaloosa	10,021.96	11,212.25	-10.62%	12,296.49	-18.50%
<u>Administration</u>					
Thoroughbred	11,135.50	12,458.05	-10.62%	10,763.90	3.45%
Quarterhorse	10,021.96	11,212.25	-10.62%	9,924.69	0.98%
Paint & Appaloosa	1,113.55	1,245.81	-10.62%	1,366.29	-18.50%
<u>Benevolence</u>					
Thoroughbred	5,567.76	6,126.08	-9.11%	5,381.94	3.45%
Quarterhorse	5,010.98	5,709.07	-12.23%	4,962.33	0.98%
Paint & Appaloosa	556.78	622.90	-10.61%	683.12	-18.49%
<u>Promotions</u>					
Thoroughbred	11,135.50	12,458.05	-10.62%	10,763.90	3.45%
Quarterhorse	10,021.96	11,212.25	-10.62%	9,924.69	0.98%
Paint & Appaloosa	1,113.55	1,245.81	-10.62%	1,366.29	-18.50%
<b>Licensee</b>	\$4,358,922.97	\$5,108,313.65	-14.67%	\$4,319,407.48	0.91%



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

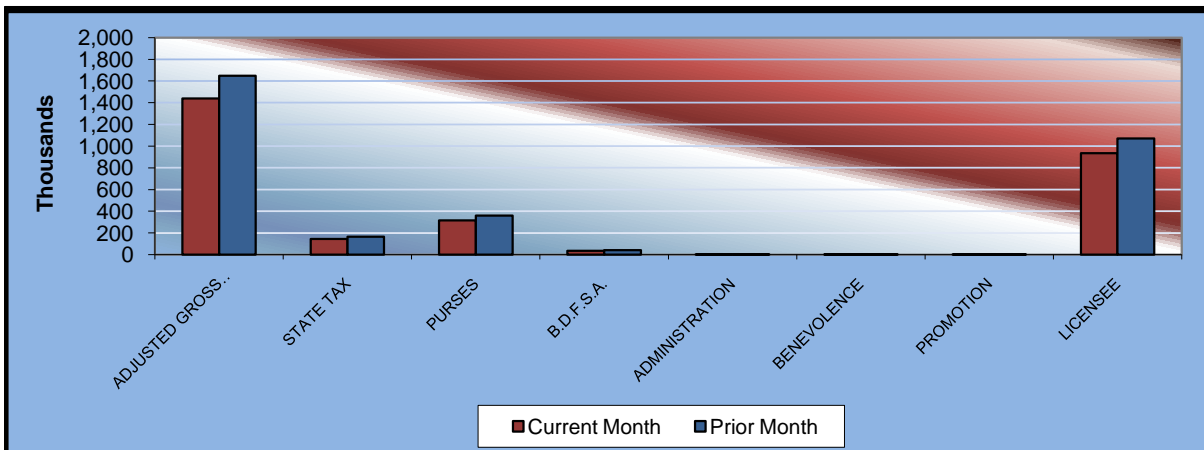
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	362	181	181
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$48,513,073.27</u>	<u>\$9,918,982.73</u>	<u>\$38,594,090.54</u>
<b>State Tax</b>			
Higher Education Trust Fund	634,137.49	119,027.79	515,109.70
Education Reform	4,650,341.63	872,870.47	3,777,471.16
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	6,028,381.50	1,078,689.39	4,949,692.11
Quarterhorse	5,285,975.53	987,558.69	4,298,416.84
Paint & Appaloosa	622,065.29	109,728.74	512,336.55
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	824,880.28	130,186.65	694,693.63
Quarterhorse	881,960.04	100,429.70	781,530.34
Paint & Appaloosa	63,260.89	11,158.87	52,102.02
<u>Administration</u>			
Thoroughbred	70,289.85	12,398.72	57,891.13
Quarterhorse	63,260.89	11,158.87	52,102.02
Paint & Appaloosa	7,028.99	1,239.88	5,789.11
<u>Benevolence</u>			
Thoroughbred	35,144.94	6,199.37	28,945.57
Quarterhorse	31,630.43	5,579.42	26,051.01
Paint & Appaloosa	3,514.49	619.92	2,894.57
<u>Promotions</u>			
Thoroughbred	70,289.85	12,398.72	57,891.13
Quarterhorse	63,260.89	11,158.87	52,102.02
Paint & Appaloosa	7,028.99	1,239.88	5,789.11
<b>Licensee</b>	\$29,170,621.30	\$6,447,338.78	\$22,723,282.52





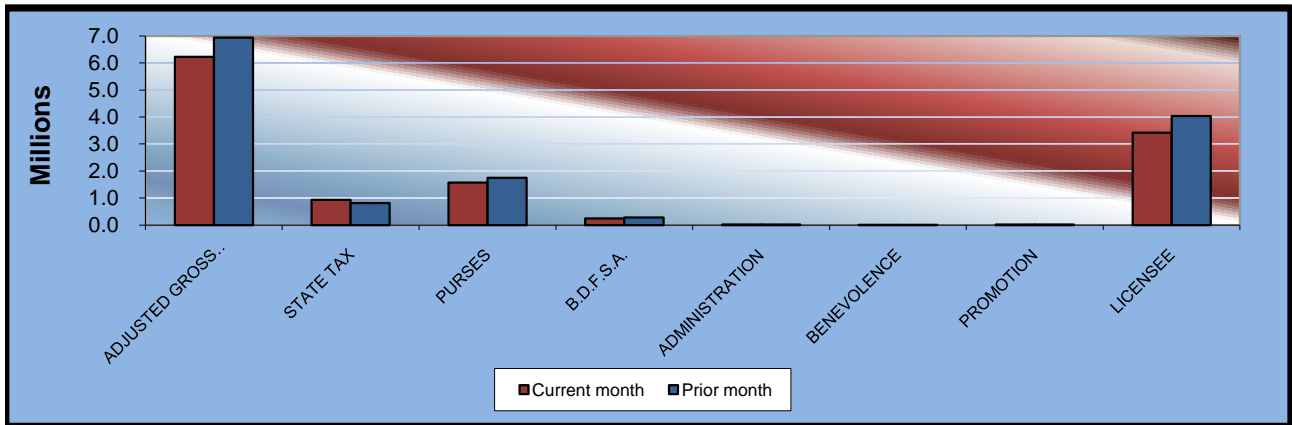
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,439,499.58	\$1,647,065.65	-12.60%	\$1,544,679.42	-6.81%
<b>State Tax</b>					
Higher Education Trust Fund	17,273.99	19,764.79	-12.60%	18,536.15	-6.81%
Education Reform	126,675.96	144,941.78	-12.60%	135,931.78	-6.81%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	156,545.58	179,118.39	-12.60%	165,113.06	-5.19%
Quarterhorse	143,320.18	163,985.96	-12.60%	167,959.84	-14.67%
Paint & Appaloosa	15,924.46	18,220.66	-12.60%	37,324.41	-57.33%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	18,893.43	21,617.74	-12.60%	19,927.44	-5.19%
Quarterhorse	14,574.93	16,676.54	-12.60%	17,080.66	-14.67%
Paint & Appaloosa	1,619.44	1,852.95	-12.60%	3,795.70	-57.33%
<u>Administration</u>					
Thoroughbred	1,799.37	2,058.83	-12.60%	1,897.85	-5.19%
Quarterhorse	1,619.44	1,852.95	-12.60%	1,897.85	-14.67%
Paint & Appaloosa	179.94	205.89	-12.60%	421.75	-57.33%
<u>Benevolence</u>					
Thoroughbred	899.69	1,029.42	-12.60%	948.92	-5.19%
Quarterhorse	809.72	926.47	-12.60%	948.92	-14.67%
Paint & Appaloosa	89.97	102.94	-12.60%	210.86	-57.33%
<u>Promotions</u>					
Thoroughbred	1,799.37	2,058.83	-12.60%	1,897.85	-5.19%
Quarterhorse	1,619.44	1,852.95	-12.60%	1,897.85	-14.67%
Paint & Appaloosa	179.94	205.89	-12.60%	421.75	-57.33%
<b>Licensee</b>	\$935,674.73	\$1,070,592.67	-12.60%	\$968,466.78	-3.39%



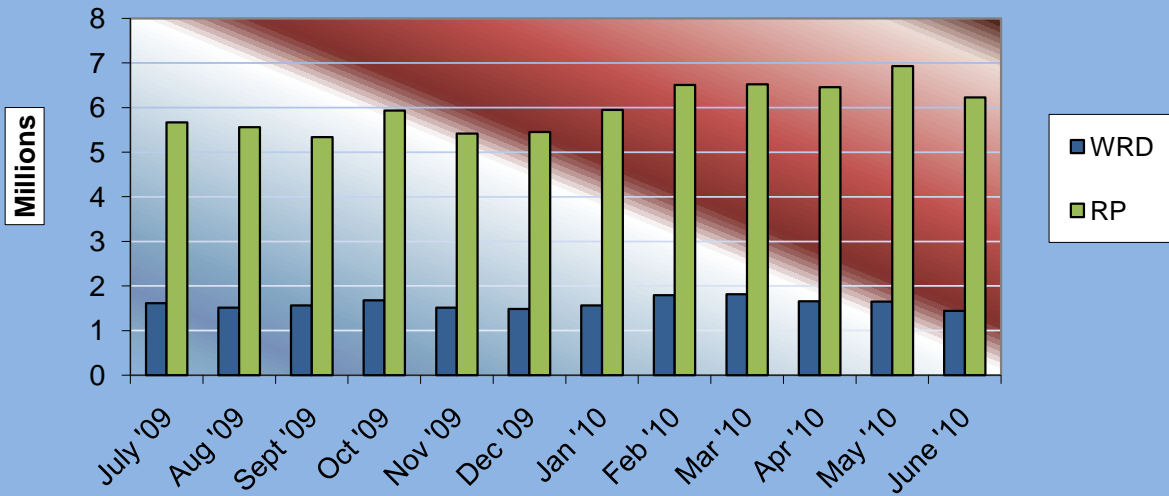
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,224,087.71	\$6,932,813.98	-10.22%	\$5,594,732.99	11.25%
<b>State Tax</b>					
Higher Education Trust Fund	112,033.58	97,829.86	14.52%	100,705.19	11.25%
Education Reform	821,579.58	717,418.95	14.52%	738,504.75	11.25%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	798,239.24	889,133.39	-10.22%	717,524.51	11.25%
Quarterhorse	693,207.77	772,142.16	-10.22%	623,113.39	11.25%
Paint & Appaloosa	82,624.76	92,033.11	-10.22%	74,270.08	11.25%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	112,033.58	124,790.65	-10.22%	100,705.19	11.25%
Quarterhorse	126,037.78	140,389.48	-10.22%	113,293.34	11.25%
Paint & Appaloosa	8,402.52	9,359.30	-10.22%	7,552.89	11.25%
<u>Administration</u>					
Thoroughbred	9,336.13	10,399.22	-10.22%	8,392.10	11.25%
Quarterhorse	8,402.52	9,359.30	-10.22%	7,552.89	11.25%
Paint & Appaloosa	933.61	1,039.92	-10.22%	839.22	11.25%
<u>Benevolence</u>					
Thoroughbred	4,668.07	5,199.61	-10.22%	4,196.05	11.25%
Quarterhorse	4,201.26	4,679.65	-10.22%	3,776.44	11.25%
Paint & Appaloosa	466.81	519.96	-10.22%	419.60	11.25%
<u>Promotions</u>					
Thoroughbred	9,336.13	10,399.22	-10.22%	8,392.10	11.25%
Quarterhorse	8,402.52	9,359.30	-10.22%	7,552.89	11.25%
Paint & Appaloosa	933.61	1,039.92	-10.22%	839.22	11.25%
<b>Licensee</b>	\$3,423,248.24	\$4,037,720.98	-15.22%	\$3,077,103.14	11.25%



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

**ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

**[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)**