

STATISTICAL AUDIT

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

January 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 GAMING OPERATIONS
WILL ROGERS DOWNS AND REMINGTON PARK
JANUARY 2011**

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Oklahoma State Auditor & Inspector

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February 11, 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 January 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,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

**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 JANUARY 2011**

TABLE OF CONTENTS

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



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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 January 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,

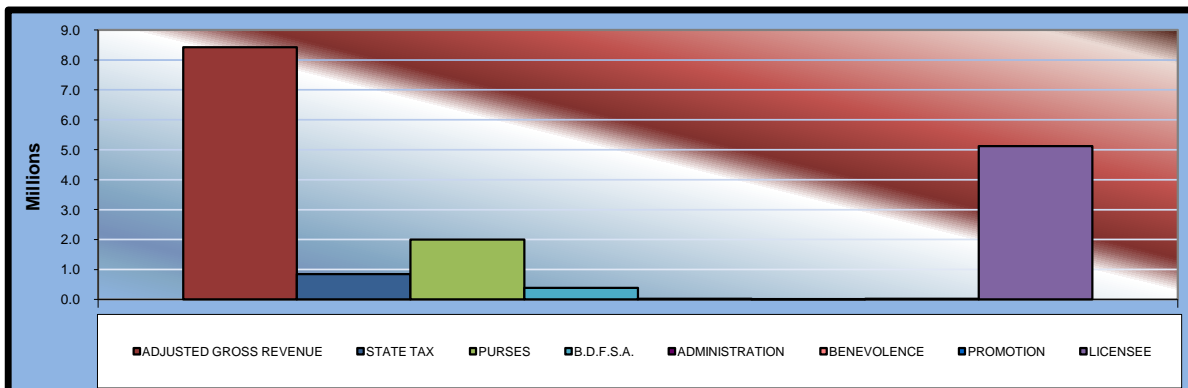
A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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

February 11, 2011

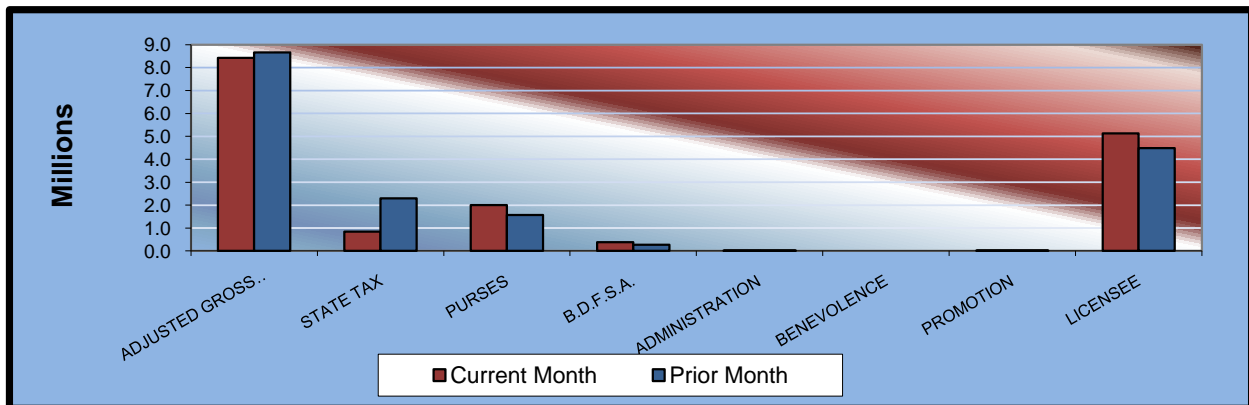
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2011**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,422,589.89</u>	<u>\$1,473,652.35</u>	<u>\$6,948,937.54</u>
State Tax			
Higher Education Trust Fund	101,071.08	17,683.83	83,387.25
Education Reform	741,187.91	129,681.41	611,506.50
Purse Fund			
<u>Purses</u>			
Thoroughbred	1,020,190.70	160,259.68	859,931.02
Quarterhorse	873,753.10	146,720.51	727,032.59
Paint & Appaloosa	108,549.42	16,302.27	92,247.15
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	175,692.78	19,341.69	156,351.09
Quarterhorse	202,542.04	14,920.73	187,621.31
Paint & Appaloosa	11,038.93	1,657.86	9,381.07
<u>Administration</u>			
Thoroughbred	12,265.48	1,842.07	10,423.41
Quarterhorse	11,038.93	1,657.86	9,381.07
Paint & Appaloosa	1,226.55	184.21	1,042.34
<u>Benevolence</u>			
Thoroughbred	6,132.73	921.03	5,211.70
Quarterhorse	5,519.46	828.93	4,690.53
Paint & Appaloosa	613.27	92.10	521.17
<u>Promotions</u>			
Thoroughbred	12,265.48	1,842.07	10,423.41
Quarterhorse	11,038.93	1,657.86	9,381.07
Paint & Appaloosa	1,226.55	184.21	1,042.34
Licensee	<u>\$5,127,236.55</u>	<u>\$957,874.03</u>	<u>\$4,169,362.52</u>



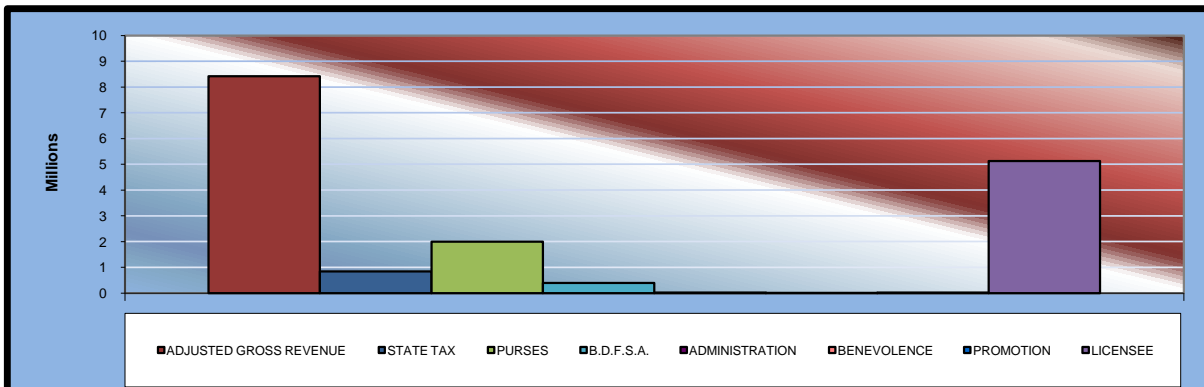
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2011**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	62	0.00%	62	0.00%
Opening Date					
Adjusted Gross Revenue	\$8,422,589.89	\$8,666,365.76	-2.81%	\$7,512,425.77	12.12%
State Tax					
Higher Education Trust Fund	101,071.08	274,701.96	-63.21%	90,149.11	12.12%
Education Reform	741,187.91	2,014,481.06	-63.21%	661,093.46	12.12%
Purse Fund					
<u>Purses</u>					
Thoroughbred	1,020,190.70	810,887.77	25.81%	932,955.96	9.35%
Quarterhorse	873,753.10	681,733.43	28.17%	818,212.79	6.79%
Paint & Appaloosa	108,549.42	83,572.15	29.89%	96,265.44	12.76%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	175,692.78	109,822.52	59.98%	127,595.50	37.70%
Quarterhorse	202,542.04	146,905.83	37.87%	136,283.52	48.62%
Paint & Appaloosa	11,038.93	8,498.87	29.89%	9,789.71	12.76%
<u>Administration</u>					
Thoroughbred	12,265.48	9,443.18	29.89%	10,877.45	12.76%
Quarterhorse	11,038.93	8,498.87	29.89%	9,789.71	12.76%
Paint & Appaloosa	1,226.55	944.32	29.89%	1,087.74	12.76%
<u>Benevolence</u>					
Thoroughbred	6,132.73	4,721.60	29.89%	5,438.73	12.76%
Quarterhorse	5,519.46	4,249.43	29.89%	4,894.85	12.76%
Paint & Appaloosa	613.27	472.16	29.89%	543.88	12.76%
<u>Promotions</u>					
Thoroughbred	12,265.48	9,443.18	29.89%	10,877.45	12.76%
Quarterhorse	11,038.93	8,498.87	29.89%	9,789.71	12.76%
Paint & Appaloosa	1,226.55	944.32	29.89%	1,087.74	12.76%
Licensee	\$5,127,236.55	\$4,488,546.24	14.23%	\$4,585,693.02	11.81%



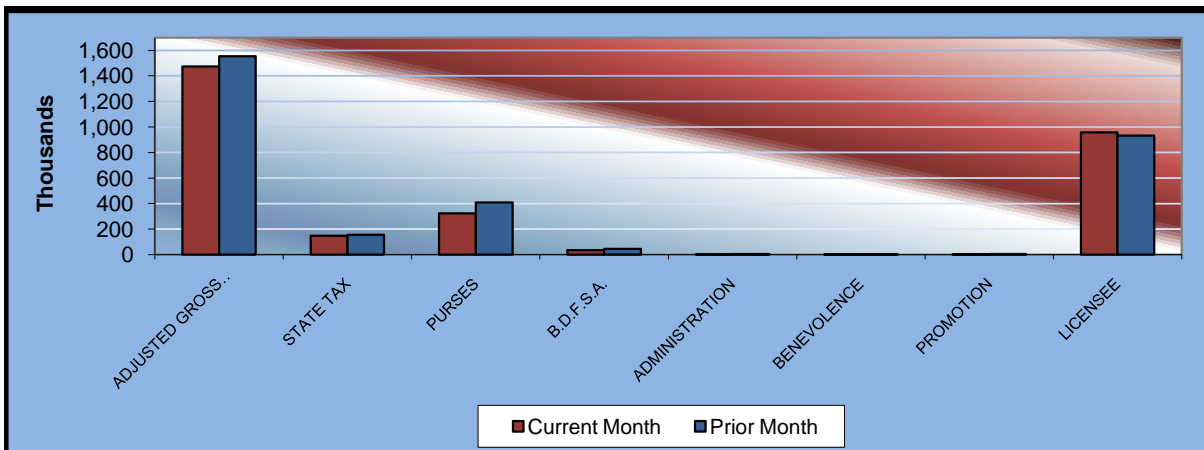
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2011**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	62	31	31
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,422,589.89</u>	<u>\$1,473,652.35</u>	<u>\$6,948,937.54</u>
State Tax			
Higher Education Trust Fund	101,071.08	17,683.83	83,387.25
Education Reform	741,187.91	129,681.41	611,506.50
Purse Fund			
<u>Purses</u>			
Thoroughbred	1,020,190.70	160,259.68	859,931.02
Quarterhorse	873,753.10	146,720.51	727,032.59
Paint & Appaloosa	108,549.42	16,302.27	92,247.15
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	175,692.78	19,341.69	156,351.09
Quarterhorse	202,542.04	14,920.73	187,621.31
Paint & Appaloosa	11,038.93	1,657.86	9,381.07
<u>Administration</u>			
Thoroughbred	12,265.48	1,842.07	10,423.41
Quarterhorse	11,038.93	1,657.86	9,381.07
Paint & Appaloosa	1,226.55	184.21	1,042.34
<u>Benevolence</u>			
Thoroughbred	6,132.73	921.03	5,211.70
Quarterhorse	5,519.46	828.93	4,690.53
Paint & Appaloosa	613.27	92.10	521.17
<u>Promotions</u>			
Thoroughbred	12,265.48	1,842.07	10,423.41
Quarterhorse	11,038.93	1,657.86	9,381.07
Paint & Appaloosa	1,226.55	184.21	1,042.34
Licensee	\$5,127,236.55	\$957,874.03	\$4,169,362.52



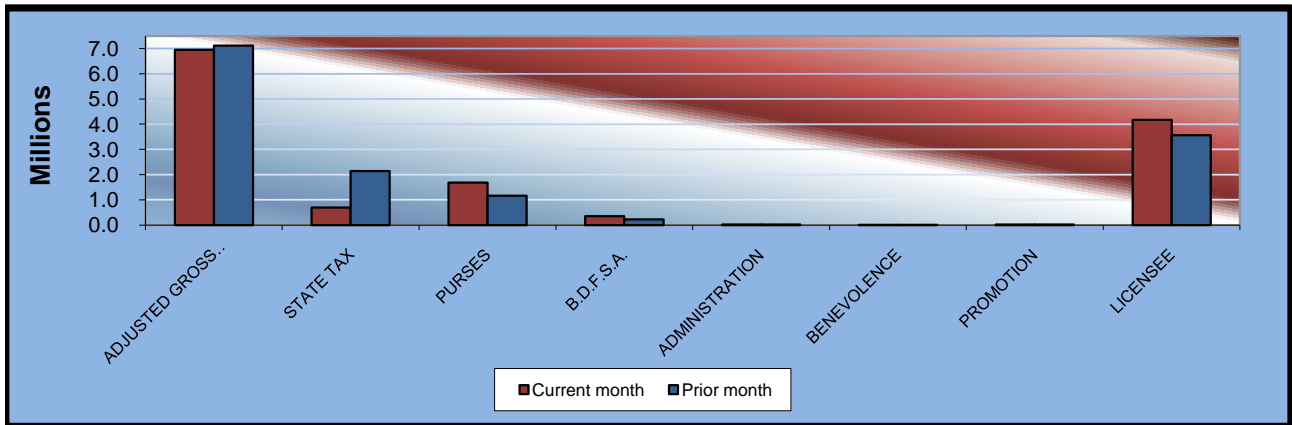
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JANUARY 2011

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2010</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,473,652.35	\$1,553,633.56	-5.15%	\$1,564,751.33	-5.82%
State Tax					
Higher Education Trust Fund	17,683.83	18,643.60	-5.15%	18,777.02	-5.82%
Education Reform	129,681.41	136,719.76	-5.15%	137,698.11	-5.82%
Purse Fund					
<u>Purses</u>					
Thoroughbred	160,259.68	202,749.17	-20.96%	170,166.71	-5.82%
Quarterhorse	146,720.51	185,620.36	-20.96%	155,790.55	-5.82%
Paint & Appaloosa	16,302.27	20,624.47	-20.96%	17,310.06	-5.82%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	19,341.69	24,469.73	-20.96%	20,537.36	-5.82%
Quarterhorse	14,920.73	18,876.65	-20.96%	15,843.11	-5.82%
Paint & Appaloosa	1,657.86	2,097.41	-20.96%	1,760.35	-5.82%
<u>Administration</u>					
Thoroughbred	1,842.07	2,330.45	-20.96%	1,955.94	-5.82%
Quarterhorse	1,657.86	2,097.41	-20.96%	1,760.35	-5.82%
Paint & Appaloosa	184.21	233.05	-20.96%	195.59	-5.82%
<u>Benevolence</u>					
Thoroughbred	921.03	1,165.23	-20.96%	977.97	-5.82%
Quarterhorse	828.93	1,048.70	-20.96%	880.17	-5.82%
Paint & Appaloosa	92.10	116.52	-20.96%	97.80	-5.83%
<u>Promotions</u>					
Thoroughbred	1,842.07	2,330.45	-20.96%	1,955.94	-5.82%
Quarterhorse	1,657.86	2,097.41	-20.96%	1,760.35	-5.82%
Paint & Appaloosa	184.21	233.05	-20.96%	195.59	-5.82%
Licensee	\$957,874.03	\$932,180.14	2.76%	\$1,017,088.36	-5.82%



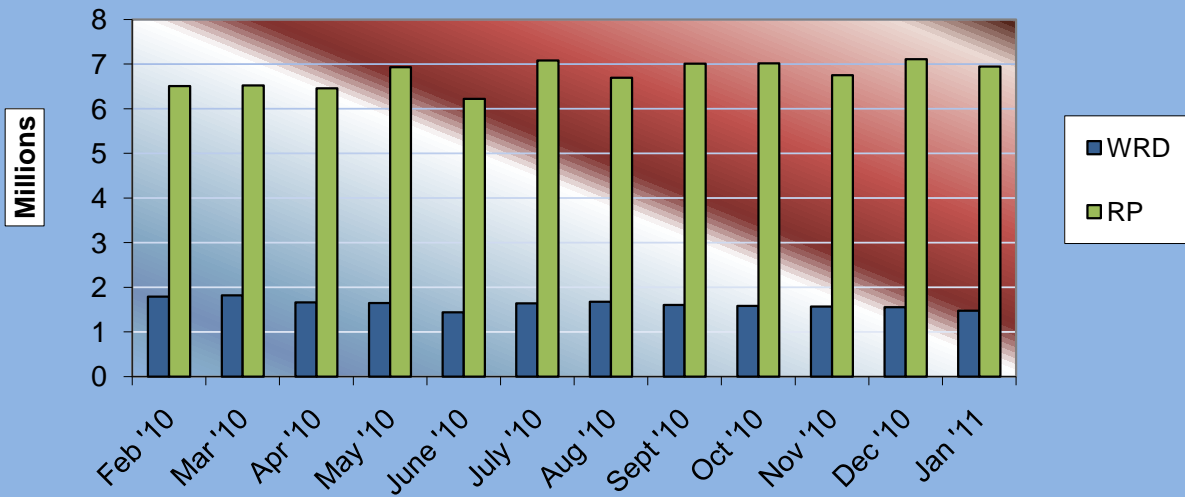
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2011**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2010</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,948,937.54	\$7,112,732.20	-2.30%	\$5,947,674.44	16.83%
State Tax					
Higher Education Trust Fund	83,387.25	256,058.36	-67.43%	71,372.09	16.83%
Education Reform	611,506.50	1,877,761.30	-67.43%	523,395.35	16.83%
Purse Fund					
<u>Purses</u>					
Thoroughbred	859,931.02	608,138.60	41.40%	762,789.25	12.74%
Quarterhorse	727,032.59	496,113.07	46.55%	662,422.24	9.75%
Paint & Appaloosa	92,247.15	62,947.68	46.55%	78,955.38	16.83%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	156,351.09	85,352.79	83.18%	107,058.14	46.04%
Quarterhorse	187,621.31	128,029.18	46.55%	120,440.41	55.78%
Paint & Appaloosa	9,381.07	6,401.46	46.55%	8,029.36	16.83%
<u>Administration</u>					
Thoroughbred	10,423.41	7,112.73	46.55%	8,921.51	16.83%
Quarterhorse	9,381.07	6,401.46	46.55%	8,029.36	16.83%
Paint & Appaloosa	1,042.34	711.27	46.55%	892.15	16.83%
<u>Benevolence</u>					
Thoroughbred	5,211.70	3,556.37	46.55%	4,460.76	16.83%
Quarterhorse	4,690.53	3,200.73	46.55%	4,014.68	16.83%
Paint & Appaloosa	521.17	355.64	46.54%	446.08	16.83%
<u>Promotions</u>					
Thoroughbred	10,423.41	7,112.73	46.55%	8,921.51	16.83%
Quarterhorse	9,381.07	6,401.46	46.55%	8,029.36	16.83%
Paint & Appaloosa	1,042.34	711.27	46.55%	892.15	16.83%
Licensee	\$4,169,362.52	\$3,556,366.10	17.24%	\$3,568,604.66	16.83%



OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2011

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS





OFFICE OF THE STATE AUDITOR AND INSPECTOR

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OKLAHOMA CITY, OK 73105-4896

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