

**WILL ROGERS
DOWNS
AND REMINGTON
PARK**

JANUARY 2010

**GAMING
AUDIT**



Oklahoma State Auditor
& Inspector

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

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 25, 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 January 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 JANUARY 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 January 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,

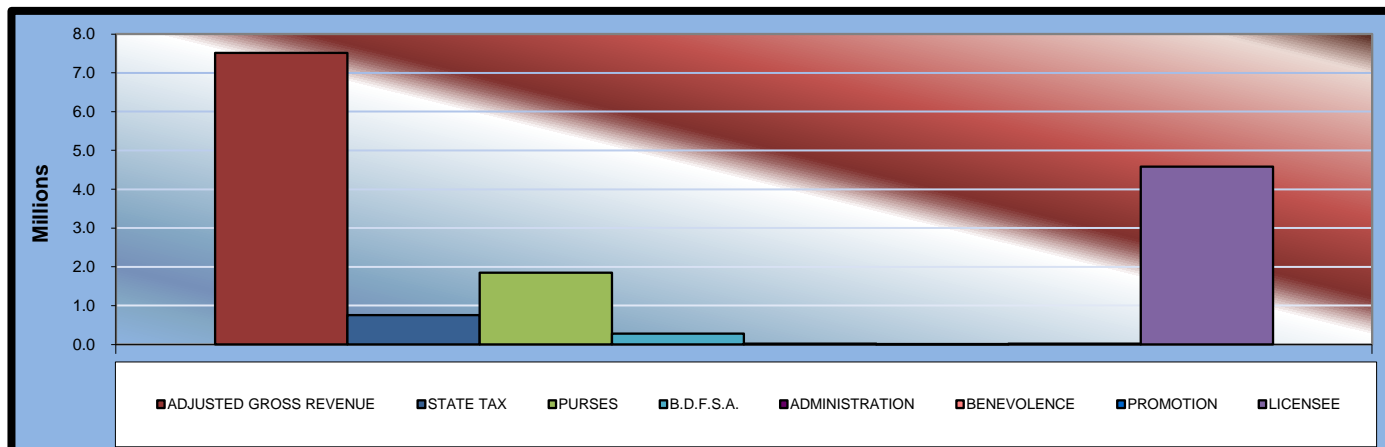
A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

February 25, 2010

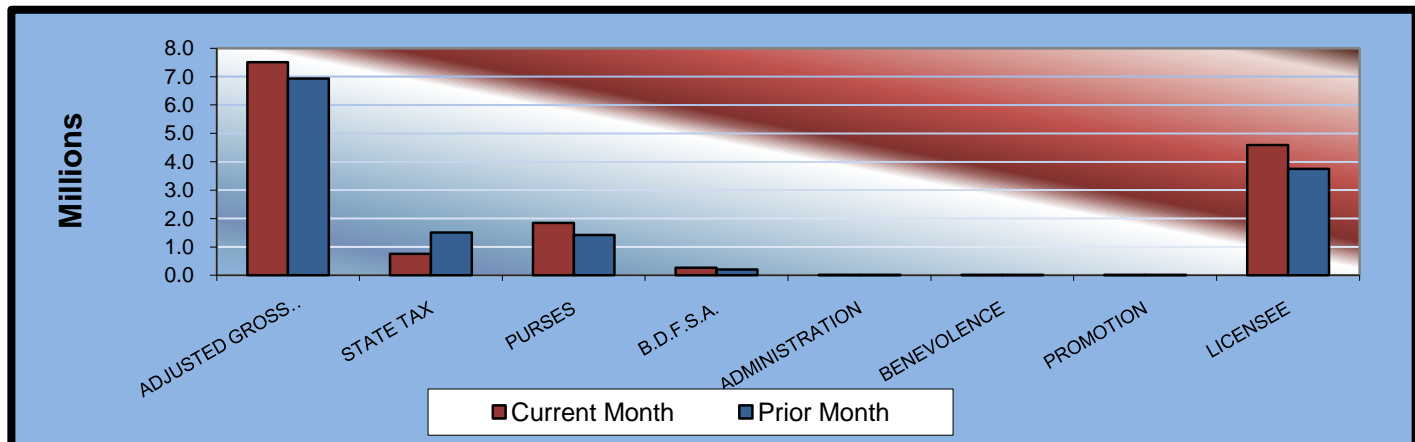
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2010**

	<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>\$7,512,425.77</u>	<u>\$1,564,751.33</u>	<u>\$5,947,674.44</u>
State Tax			
Higher Education Trust Fund	90,149.11	18,777.02	71,372.09
Education Reform	661,093.46	137,698.11	523,395.35
Purse Fund			
<u>Purses</u>			
Thoroughbred	932,955.96	170,166.71	762,789.25
Quarterhorse	818,212.79	155,790.55	662,422.24
Paint & Appaloosa	96,265.44	17,310.06	78,955.38
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	127,595.50	20,537.36	107,058.14
Quarterhorse	136,283.52	15,843.11	120,440.41
Paint & Appaloosa	9,789.71	1,760.35	8,029.36
<u>Administration</u>			
Thoroughbred	10,877.45	1,955.94	8,921.51
Quarterhorse	9,789.71	1,760.35	8,029.36
Paint & Appaloosa	1,087.74	195.59	892.15
<u>Benevolence</u>			
Thoroughbred	5,438.73	977.97	4,460.76
Quarterhorse	4,894.85	880.17	4,014.68
Paint & Appaloosa	543.88	97.80	446.08
<u>Promotions</u>			
Thoroughbred	10,877.45	1,955.94	8,921.51
Quarterhorse	9,789.71	1,760.35	8,029.36
Paint & Appaloosa	1,087.74	195.59	892.15
Licensee	\$4,585,693.02	\$1,017,088.36	\$3,568,604.66



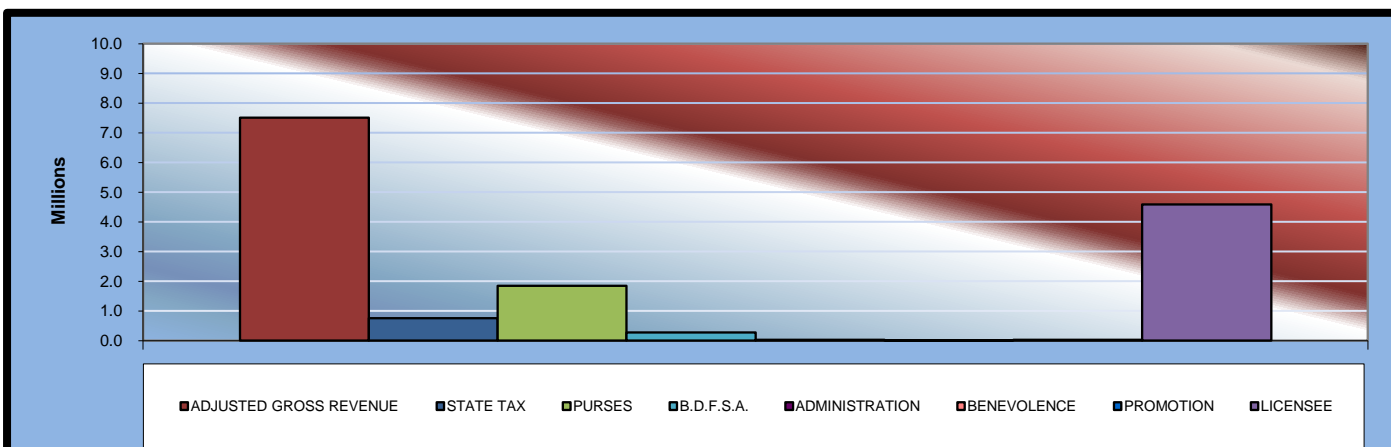
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2010**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	62	0.00%	93	-33.33%
Opening Date					
Adjusted Gross Revenue	\$7,512,425.77	\$6,933,610.98	8.35%	\$8,002,748.49	-6.13%
State Tax					
Higher Education Trust Fund	90,149.11	181,275.02	-50.27%	96,032.98	-6.13%
Education Reform	661,093.46	1,329,350.14	-50.27%	704,241.86	-6.13%
Purse Fund					
<u>Purses</u>					
Thoroughbred	932,955.96	698,505.42	33.56%	960,194.66	-2.84%
Quarterhorse	818,212.79	632,556.27	29.35%	865,836.33	-5.50%
Paint & Appaloosa	96,265.44	93,677.52	2.76%	125,318.63	-23.18%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	127,595.50	94,606.25	34.87%	131,372.24	-2.87%
Quarterhorse	136,283.52	100,792.97	35.21%	140,224.40	-2.81%
Paint & Appaloosa	9,789.71	9,526.53	2.76%	12,744.27	-23.18%
<u>Administration</u>					
Thoroughbred	10,877.45	8,134.48	33.72%	11,195.55	-2.84%
Quarterhorse	9,789.71	7,521.53	30.16%	10,318.57	-5.13%
Paint & Appaloosa	1,087.74	1,058.51	2.76%	1,416.03	-23.18%
<u>Benevolence</u>					
Thoroughbred	5,438.73	4,067.24	33.72%	5,597.78	-2.84%
Quarterhorse	4,894.85	3,760.77	30.16%	5,159.29	-5.13%
Paint & Appaloosa	543.88	529.25	2.76%	707.99	-23.18%
<u>Promotions</u>					
Thoroughbred	10,877.45	8,134.48	33.72%	11,195.55	-2.84%
Quarterhorse	9,789.71	7,521.53	30.16%	10,318.57	-5.13%
Paint & Appaloosa	1,087.74	1,058.51	2.76%	1,416.03	-23.18%
Licensee	\$4,585,693.02	\$3,751,534.56	22.24%	\$4,909,457.76	-6.59%



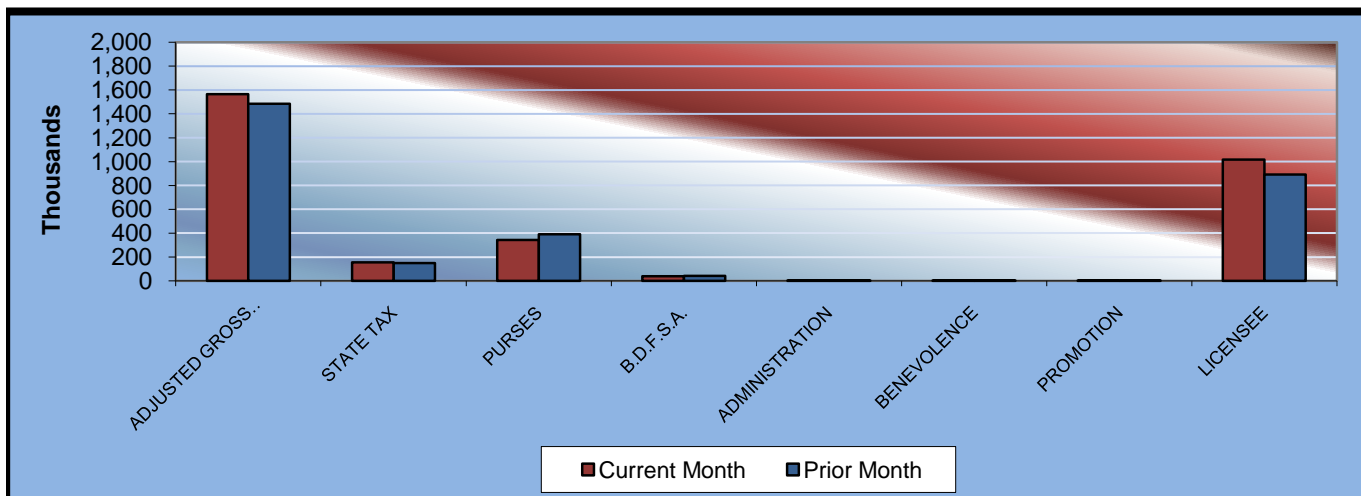
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2010**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	62	31	31
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$7,512,425.77</u>	<u>\$1,564,751.33</u>	<u>\$5,947,674.44</u>
State Tax			
Higher Education Trust Fund	90,149.11	18,777.02	71,372.09
Education Reform	661,093.46	137,698.11	523,395.35
Purse Fund			
<u>Purses</u>			
Thoroughbred	932,955.96	170,166.71	762,789.25
Quarterhorse	818,212.79	155,790.55	662,422.24
Paint & Appaloosa	96,265.44	17,310.06	78,955.38
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	127,595.50	20,537.36	107,058.14
Quarterhorse	136,283.52	15,843.11	120,440.41
Paint & Appaloosa	9,789.71	1,760.35	8,029.36
<u>Administration</u>			
Thoroughbred	10,877.45	1,955.94	8,921.51
Quarterhorse	9,789.71	1,760.35	8,029.36
Paint & Appaloosa	1,087.74	195.59	892.15
<u>Benevolence</u>			
Thoroughbred	5,438.73	977.97	4,460.76
Quarterhorse	4,894.85	880.17	4,014.68
Paint & Appaloosa	543.88	97.80	446.08
<u>Promotions</u>			
Thoroughbred	10,877.45	1,955.94	8,921.51
Quarterhorse	9,789.71	1,760.35	8,029.36
Paint & Appaloosa	1,087.74	195.59	892.15
Licensee	\$4,585,693.02	\$1,017,088.36	\$3,568,604.66



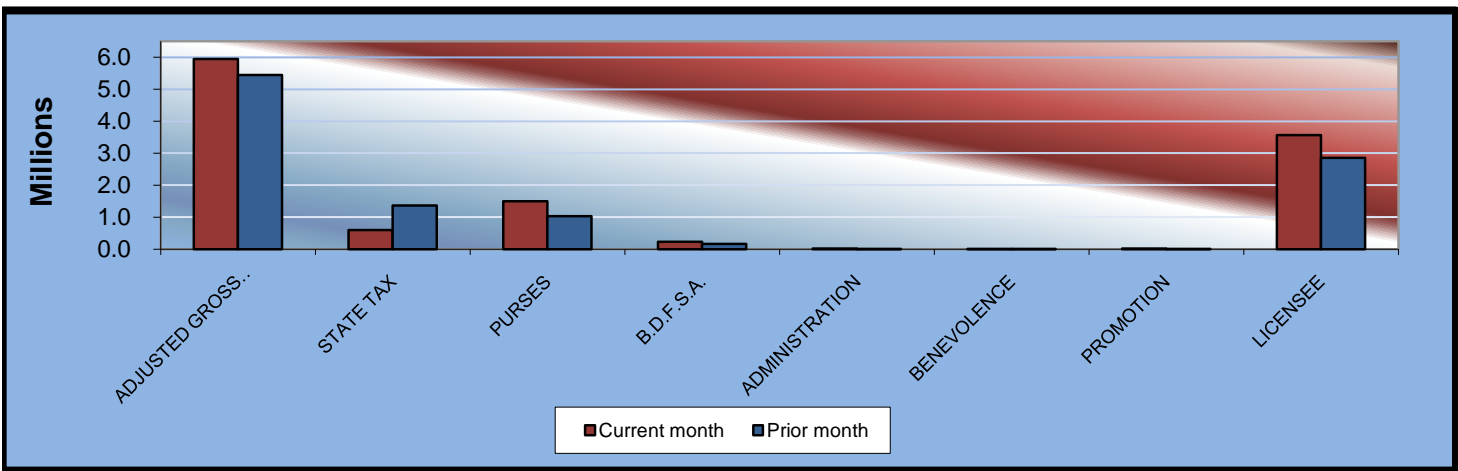
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2009</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,564,751.33	\$1,485,183.88	5.36%	\$1,762,643.20	-11.23%
State Tax					
Higher Education Trust Fund	18,777.02	17,822.21	5.36%	21,151.72	-11.23%
Education Reform	137,698.11	130,696.18	5.36%	155,112.60	-11.23%
Purse Fund					
<u>Purses</u>					
Thoroughbred	170,166.71	174,434.84	-2.45%	172,518.71	-1.36%
Quarterhorse	155,790.55	177,442.34	-12.20%	175,493.17	-11.23%
Paint & Appaloosa	17,310.06	39,431.62	-56.10%	38,998.48	-55.61%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	20,537.36	21,052.48	-2.45%	20,821.22	-1.36%
Quarterhorse	15,843.11	18,044.98	-12.20%	17,846.76	-11.23%
Paint & Appaloosa	1,760.35	4,010.00	-56.10%	3,965.95	-55.61%
<u>Administration</u>					
Thoroughbred	1,955.94	2,005.00	-2.45%	1,982.97	-1.36%
Quarterhorse	1,760.35	2,005.00	-12.20%	1,982.97	-11.23%
Paint & Appaloosa	195.59	445.56	-56.10%	440.66	-55.61%
<u>Benevolence</u>					
Thoroughbred	977.97	1,002.50	-2.45%	991.49	-1.36%
Quarterhorse	880.17	1,002.50	-12.20%	991.49	-11.23%
Paint & Appaloosa	97.80	222.78	-56.10%	220.33	-55.61%
<u>Promotions</u>					
Thoroughbred	1,955.94	2,005.00	-2.45%	1,982.97	-1.36%
Quarterhorse	1,760.35	2,005.00	-12.20%	1,982.97	-11.23%
Paint & Appaloosa	195.59	445.56	-56.10%	440.66	-55.61%
Licensee	\$1,017,088.36	\$891,110.33	14.14%	\$1,145,718.08	-11.23%



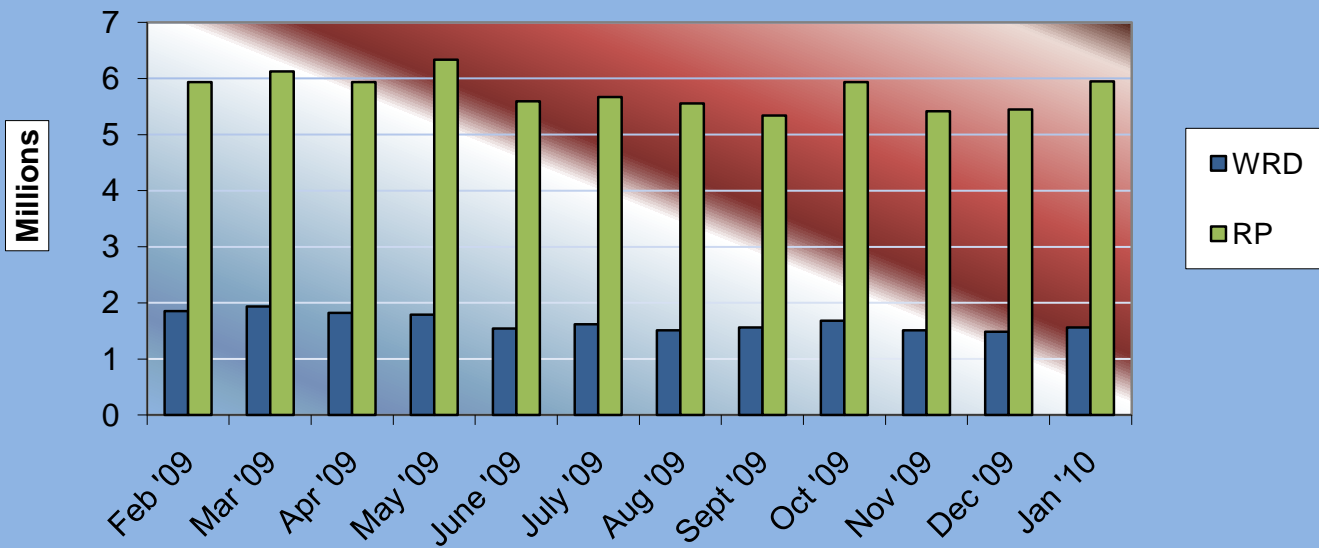
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2009</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,947,674.44	\$5,448,427.10	9.16%	\$5,846,575.28	1.73%
State Tax					
Higher Education Trust Fund	71,372.09	163,452.81	-56.33%	70,158.90	1.73%
Education Reform	523,395.35	1,198,653.96	-56.33%	514,498.62	1.73%
Purse Fund					
<u>Purses</u>					
Thoroughbred	762,789.25	524,070.58	45.55%	749,823.28	1.73%
Quarterhorse	662,422.24	455,113.93	45.55%	651,162.32	1.73%
Paint & Appaloosa	78,955.38	54,245.90	45.55%	77,613.29	1.73%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	107,058.14	73,553.77	45.55%	105,238.36	1.73%
Quarterhorse	120,440.41	82,747.99	45.55%	118,393.15	1.73%
Paint & Appaloosa	8,029.36	5,516.53	45.55%	7,892.88	1.73%
<u>Administration</u>					
Thoroughbred	8,921.51	6,129.48	45.55%	8,769.86	1.73%
Quarterhorse	8,029.36	5,516.53	45.55%	7,892.88	1.73%
Paint & Appaloosa	892.15	612.95	45.55%	876.99	1.73%
<u>Benevolence</u>					
Thoroughbred	4,460.76	3,064.74	45.55%	4,384.93	1.73%
Quarterhorse	4,014.68	2,758.27	45.55%	3,946.44	1.73%
Paint & Appaloosa	446.08	306.47	45.55%	438.48	1.73%
<u>Promotions</u>					
Thoroughbred	8,921.51	6,129.48	45.55%	8,769.86	1.73%
Quarterhorse	8,029.36	5,516.53	45.55%	7,892.88	1.73%
Paint & Appaloosa	892.15	612.95	45.55%	876.99	1.73%
Licensee	\$3,568,604.66	\$2,860,424.23	24.76%	\$3,507,945.17	1.73%



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

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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