

**WILL ROGERS  
DOWNS  
AND REMINGTON  
PARK**

**MARCH 2010**



**GAMING  
AUDIT**



Oklahoma State Auditor  
& Inspector

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

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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April 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 March 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 MARCH 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 March 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,

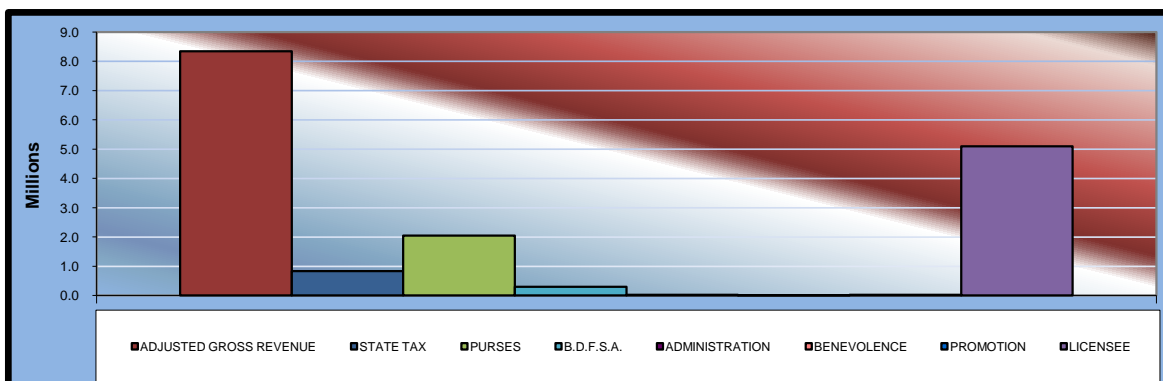
A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

April 14, 2010

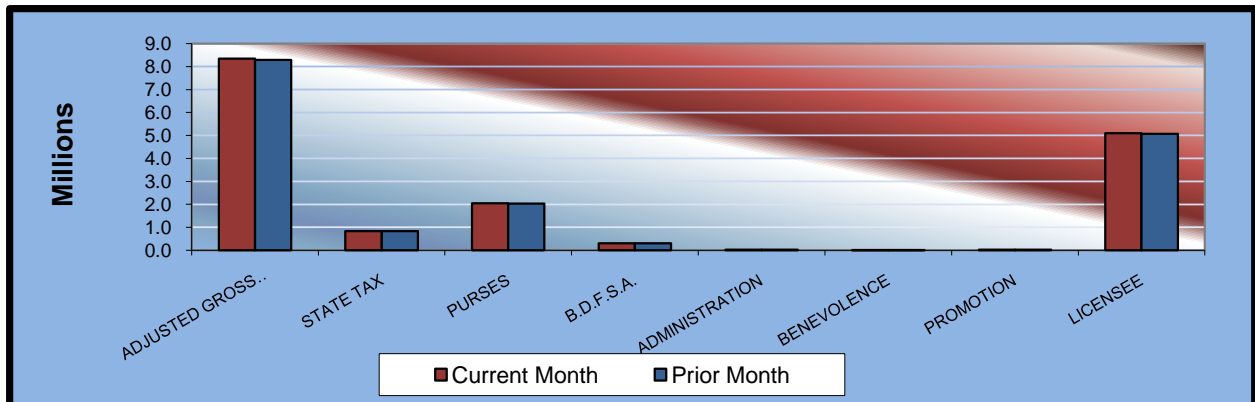
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MARCH 2010**

	<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>\$8,340,554.35</u>	<u>\$1,817,462.21</u>	<u>\$6,523,092.14</u>
<b>State Tax</b>			
Higher Education Trust Fund	100,086.66	21,809.55	78,277.11
Education Reform	733,968.78	159,936.67	574,032.11
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,034,235.59	197,649.02	836,586.57
Quarterhorse	907,460.46	180,951.07	726,509.39
Paint & Appaloosa	106,699.73	20,105.68	86,594.05
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	141,269.85	23,854.19	117,415.66
Quarterhorse	150,494.43	18,401.81	132,092.62
Paint & Appaloosa	10,850.82	2,044.65	8,806.17
<u>Administration</u>			
Thoroughbred	12,056.47	2,271.83	9,784.64
Quarterhorse	10,850.82	2,044.65	8,806.17
Paint & Appaloosa	1,205.64	227.18	978.46
<u>Benevolence</u>			
Thoroughbred	6,028.23	1,135.91	4,892.32
Quarterhorse	5,425.41	1,022.32	4,403.09
Paint & Appaloosa	602.81	113.58	489.23
<u>Promotions</u>			
Thoroughbred	12,056.47	2,271.83	9,784.64
Quarterhorse	10,850.82	2,044.65	8,806.17
Paint & Appaloosa	1,205.64	227.18	978.46
 <b>Licensee</b>	 \$5,095,205.72	 \$1,181,350.44	 \$3,913,855.28



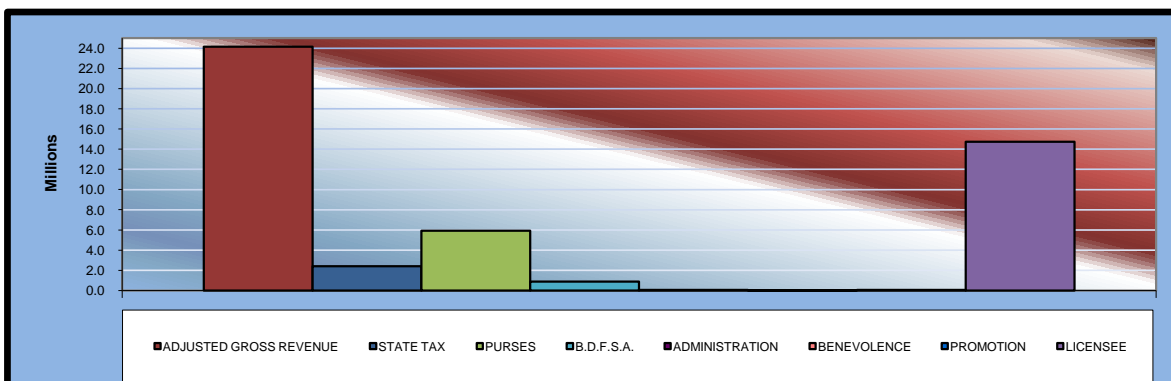
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MARCH 2010**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	56	10.71%	93	-33.33%
Opening Date					
Adjusted Gross Revenue	\$8,340,554.35	\$8,297,950.51	0.51%	\$8,556,506.91	-2.52%
<b>State Tax</b>					
Higher Education Trust Fund	100,086.66	99,575.40	0.51%	102,678.09	-2.52%
Education Reform	733,968.78	730,219.64	0.51%	752,972.60	-2.52%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,034,235.59	1,029,285.62	0.48%	1,022,762.08	1.12%
Quarterhorse	907,460.46	903,026.82	0.49%	924,288.04	-1.82%
Paint & Appaloosa	106,699.73	106,192.48	0.48%	135,084.53	-21.01%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	141,269.85	140,631.48	0.45%	139,815.69	1.04%
Quarterhorse	150,494.43	149,898.56	0.40%	148,675.35	1.22%
Paint & Appaloosa	10,850.82	10,799.23	0.48%	13,737.42	-21.01%
<u>Administration</u>					
Thoroughbred	12,056.47	11,999.15	0.48%	11,923.88	1.11%
Quarterhorse	10,850.82	10,799.23	0.48%	11,004.76	-1.40%
Paint & Appaloosa	1,205.64	1,199.92	0.48%	1,526.37	-21.01%
<u>Benevolence</u>					
Thoroughbred	6,028.23	5,999.57	0.48%	5,961.94	1.11%
Quarterhorse	5,425.41	5,399.62	0.48%	5,502.38	-1.40%
Paint & Appaloosa	602.81	599.96	0.48%	763.19	-21.01%
<u>Promotions</u>					
Thoroughbred	12,056.47	11,999.15	0.48%	11,923.88	1.11%
Quarterhorse	10,850.82	10,799.23	0.48%	11,004.76	-1.40%
Paint & Appaloosa	1,205.64	1,199.92	0.48%	1,526.37	-21.01%
<b>Licensee</b>	\$5,095,205.72	\$5,068,325.53	0.53%	\$5,255,355.58	-3.05%



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

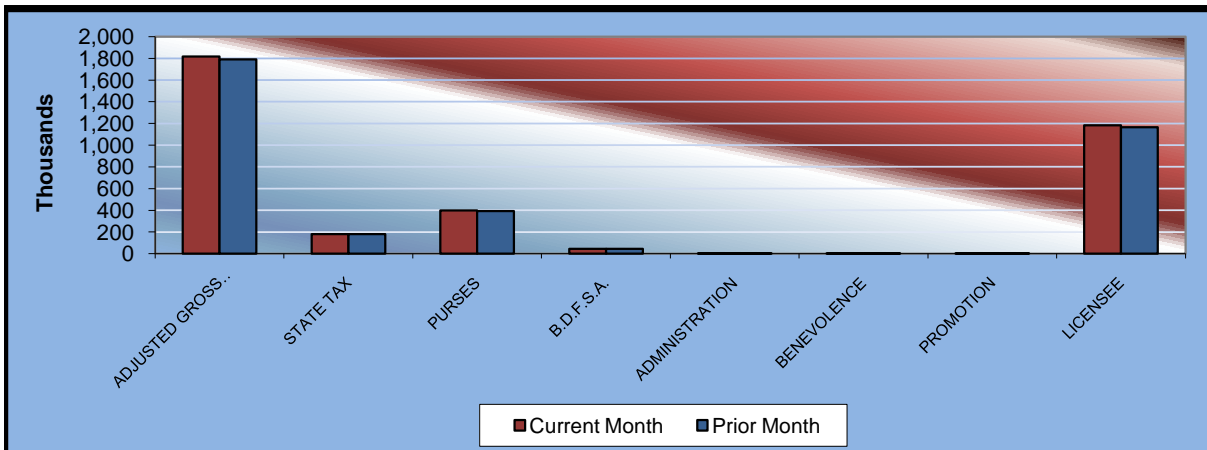
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	180	90	90
Opening Date		12/09/05	11/21/05
 Adjusted Gross Revenue	<u>\$24,150,930.63</u>	<u>\$5,173,318.00</u>	<u>\$18,977,612.63</u>
<b>State Tax</b>			
Higher Education Trust Fund	289,811.17	62,079.82	227,731.35
Education Reform	2,125,281.88	455,251.97	1,670,029.91
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	2,996,477.17	562,598.34	2,433,878.83
Quarterhorse	2,628,700.07	515,068.46	2,113,631.61
Paint & Appaloosa	309,157.65	57,229.84	251,927.81
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	409,496.83	67,899.80	341,597.03
Quarterhorse	436,676.51	52,379.85	384,296.66
Paint & Appaloosa	31,439.76	5,819.99	25,619.77
<u>Administration</u>			
Thoroughbred	34,933.07	6,466.65	28,466.42
Quarterhorse	31,439.76	5,819.99	25,619.77
Paint & Appaloosa	3,493.30	646.66	2,846.64
<u>Benevolence</u>			
Thoroughbred	17,466.53	3,233.32	14,233.21
Quarterhorse	15,719.88	2,909.99	12,809.89
Paint & Appaloosa	1,746.65	323.32	1,423.33
<u>Promotions</u>			
Thoroughbred	34,933.07	6,466.65	28,466.42
Quarterhorse	31,439.76	5,819.99	25,619.77
Paint & Appaloosa	3,493.30	646.66	2,846.64
 <b>Licensee</b>	 \$14,749,224.27	 \$3,362,656.70	 \$11,386,567.57





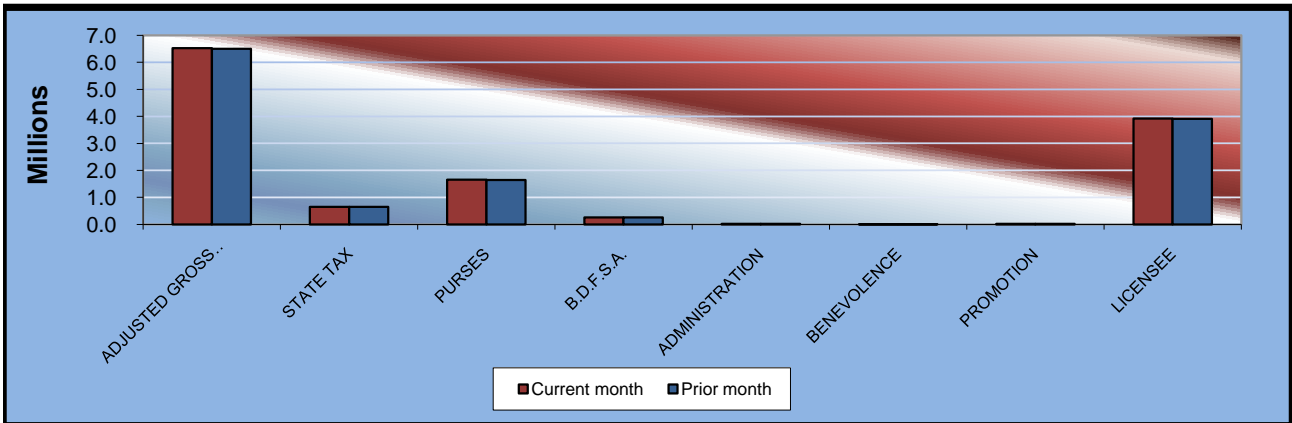
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MARCH 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2009</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,817,462.21	\$1,791,104.46	1.47%	\$1,938,256.62	<b>-6.23%</b>
<b>State Tax</b>					
Higher Education Trust Fund	21,809.55	21,493.25	1.47%	23,259.08	<b>-6.23%</b>
Education Reform	159,936.67	157,617.19	1.47%	170,566.58	<b>-6.23%</b>
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	197,649.02	194,782.61	1.47%	189,706.86	4.19%
Quarterhorse	180,951.07	178,326.84	1.47%	192,977.67	<b>-6.23%</b>
Paint & Appaloosa	20,105.68	19,814.10	1.47%	42,883.93	<b>-53.12%</b>
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	23,854.19	23,508.25	1.47%	22,895.66	4.19%
Quarterhorse	18,401.81	18,134.93	1.47%	19,624.85	<b>-6.23%</b>
Paint & Appaloosa	2,044.65	2,014.99	1.47%	4,361.08	<b>-53.12%</b>
<u>Administration</u>					
Thoroughbred	2,271.83	2,238.88	1.47%	2,180.54	4.19%
Quarterhorse	2,044.65	2,014.99	1.47%	2,180.54	<b>-6.23%</b>
Paint & Appaloosa	227.18	223.89	1.47%	484.56	<b>-53.12%</b>
<u>Benevolence</u>					
Thoroughbred	1,135.91	1,119.44	1.47%	1,090.27	4.19%
Quarterhorse	1,022.32	1,007.50	1.47%	1,090.27	<b>-6.23%</b>
Paint & Appaloosa	113.58	111.94	1.47%	242.29	<b>-53.12%</b>
<u>Promotions</u>					
Thoroughbred	2,271.83	2,238.88	1.47%	2,180.54	4.19%
Quarterhorse	2,044.65	2,014.99	1.47%	2,180.54	<b>-6.23%</b>
Paint & Appaloosa	227.18	223.89	1.47%	484.56	<b>-53.12%</b>
<b>Licensee</b>	\$1,181,350.44	\$1,164,217.90	1.47%	\$1,259,866.80	<b>-6.23%</b>



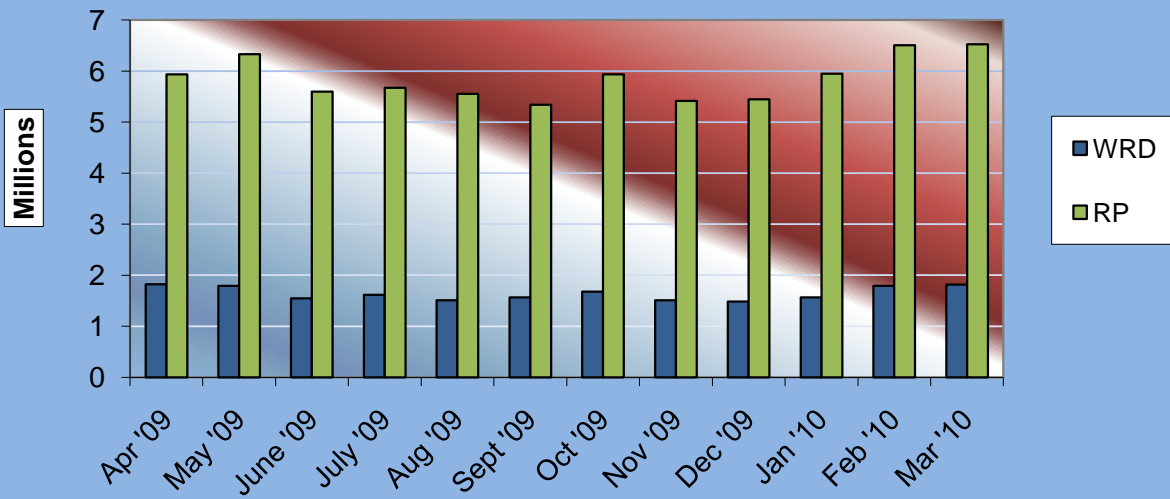
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MARCH 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2009</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,523,092.14	\$6,506,846.05	0.25%	\$6,127,478.20	6.46%
<b>State Tax</b>					
Higher Education Trust Fund	78,277.11	78,082.15	0.25%	73,529.74	6.46%
Education Reform	574,032.11	572,602.45	0.25%	539,218.08	6.46%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	836,586.57	834,503.01	0.25%	785,849.08	6.46%
Quarterhorse	726,509.39	724,699.98	0.25%	682,447.88	6.46%
Paint & Appaloosa	86,594.05	86,378.38	0.25%	81,342.27	6.46%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	117,415.66	117,123.23	0.25%	110,294.61	6.46%
Quarterhorse	132,092.62	131,763.63	0.25%	124,081.43	6.46%
Paint & Appaloosa	8,806.17	8,784.24	0.25%	8,272.10	6.46%
<u>Administration</u>					
Thoroughbred	9,784.64	9,760.27	0.25%	9,191.22	6.46%
Quarterhorse	8,806.17	8,784.24	0.25%	8,272.10	6.46%
Paint & Appaloosa	978.46	976.03	0.25%	919.12	6.46%
<u>Benevolence</u>					
Thoroughbred	4,892.32	4,880.13	0.25%	4,595.61	6.46%
Quarterhorse	4,403.09	4,392.12	0.25%	4,136.05	6.46%
Paint & Appaloosa	489.23	488.02	0.25%	459.55	6.46%
<u>Promotions</u>					
Thoroughbred	9,784.64	9,760.27	0.25%	9,191.22	6.46%
Quarterhorse	8,806.17	8,784.24	0.25%	8,272.10	6.46%
Paint & Appaloosa	978.46	976.03	0.25%	919.12	6.46%
<b>Licensee</b>	\$3,913,855.28	\$3,904,107.63	0.25%	\$3,676,486.92	6.46%



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

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS





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OKLAHOMA CITY, OK 73105-4896**

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