

**WILL ROGERS
DOWNS
AND REMINGTON
PARK**

NOVEMBER 2010



**GAMING
AUDIT**



Oklahoma State Auditor
& Inspector

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

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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December 10, 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 November 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 NOVEMBER 2010**

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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 November 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,

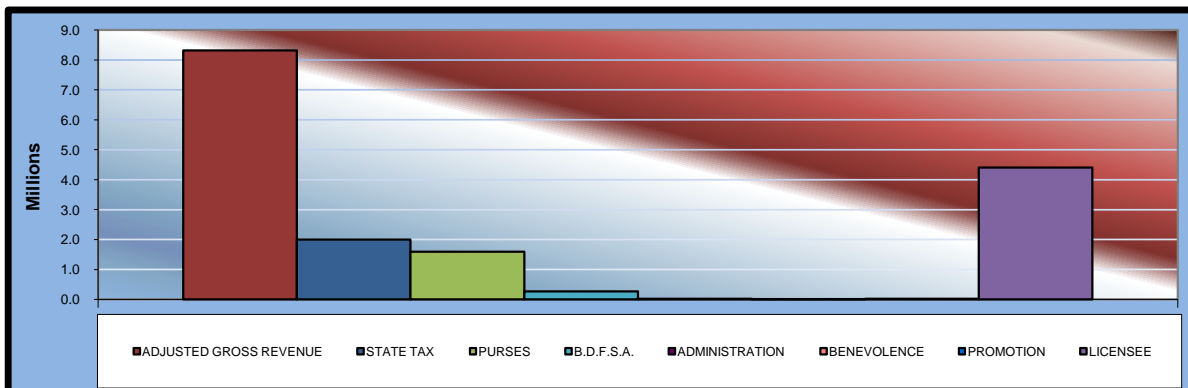
A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 10, 2010

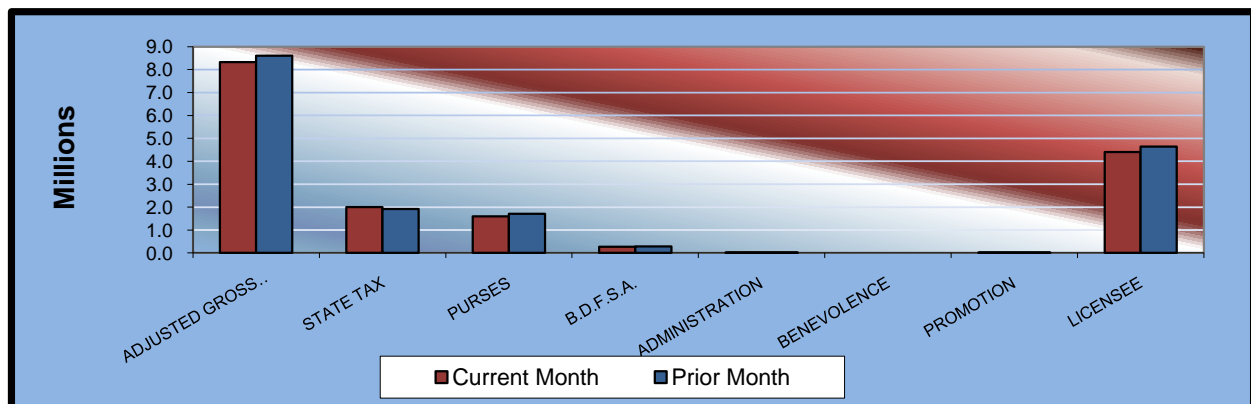
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2010**

	<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>\$8,320,511.96</u>	<u>\$1,570,651.59</u>	<u>\$6,749,860.37</u>
State Tax			
Higher Education Trust Fund	240,642.80	18,847.82	221,794.98
Education Reform	1,764,713.84	138,217.34	1,626,496.50
Purse Fund			
<u>Purses</u>			
Thoroughbred	819,845.59	204,970.03	614,875.56
Quarterhorse	689,262.61	187,653.60	501,609.01
Paint & Appaloosa	84,495.41	20,850.39	63,645.02
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	111,036.08	24,737.76	86,298.32
Quarterhorse	148,530.90	19,083.42	129,447.48
Paint & Appaloosa	8,592.75	2,120.38	6,472.37
<u>Administration</u>			
Thoroughbred	9,547.51	2,355.98	7,191.53
Quarterhorse	8,592.75	2,120.38	6,472.37
Paint & Appaloosa	954.75	235.60	719.15
<u>Benevolence</u>			
Thoroughbred	4,773.75	1,177.99	3,595.76
Quarterhorse	4,296.38	1,060.19	3,236.19
Paint & Appaloosa	477.38	117.80	359.58
<u>Promotions</u>			
Thoroughbred	9,547.51	2,355.98	7,191.53
Quarterhorse	8,592.75	2,120.38	6,472.37
Paint & Appaloosa	954.75	235.60	719.15
Licensee	<u>\$4,405,654.45</u>	<u>\$942,390.95</u>	<u>\$3,463,263.50</u>



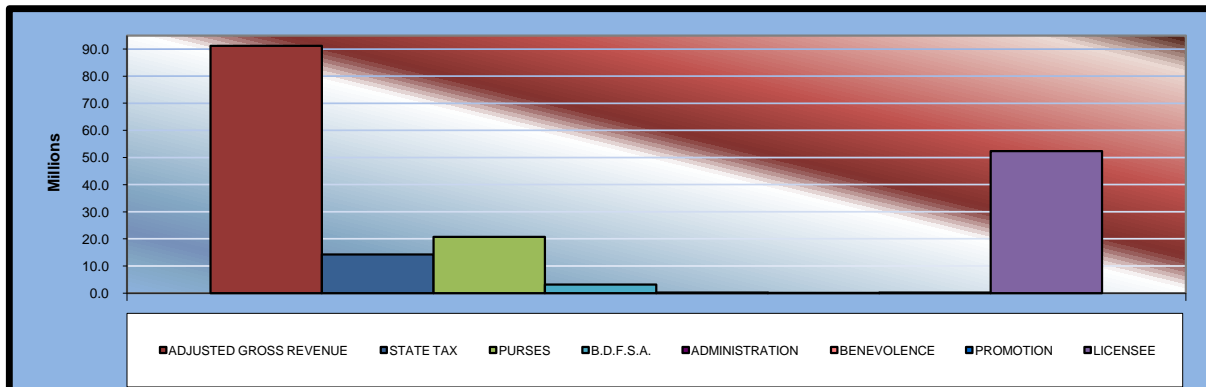
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2010**

	<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	\$8,320,511.96	\$8,603,408.68	-3.29%	\$7,254,252.15	14.70%
State Tax					
Higher Education Trust Fund	240,642.80	229,599.52	4.81%	184,548.41	30.40%
Education Reform	1,764,713.84	1,683,729.80	4.81%	1,353,354.98	30.40%
Purse Fund					
<u>Purses</u>					
Thoroughbred	819,845.59	881,873.71	-7.03%	729,893.41	12.32%
Quarterhorse	689,262.61	740,031.53	-6.86%	665,503.22	3.57%
Paint & Appaloosa	84,495.41	90,912.89	-7.06%	101,273.67	-16.57%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	111,036.08	119,708.86	-7.24%	98,952.25	12.21%
Quarterhorse	148,530.90	161,392.79	-7.97%	103,929.97	42.91%
Paint & Appaloosa	8,592.75	9,245.38	-7.06%	10,299.02	-16.57%
<u>Administration</u>					
Thoroughbred	9,547.51	10,272.65	-7.06%	8,500.98	12.31%
Quarterhorse	8,592.75	9,245.38	-7.06%	7,891.62	8.88%
Paint & Appaloosa	954.75	1,027.26	-7.06%	1,144.33	-16.57%
<u>Benevolence</u>					
Thoroughbred	4,773.75	5,136.32	-7.06%	4,250.49	12.31%
Quarterhorse	4,296.38	4,622.69	-7.06%	3,945.81	8.88%
Paint & Appaloosa	477.38	513.63	-7.06%	572.17	-16.57%
<u>Promotions</u>					
Thoroughbred	9,547.51	10,272.65	-7.06%	8,500.98	12.31%
Quarterhorse	8,592.75	9,245.38	-7.06%	7,891.62	8.88%
Paint & Appaloosa	954.75	1,027.26	-7.06%	1,144.33	-16.57%
Licensee	\$4,405,654.45	\$4,635,550.98	-4.96%	\$3,962,654.89	11.18%



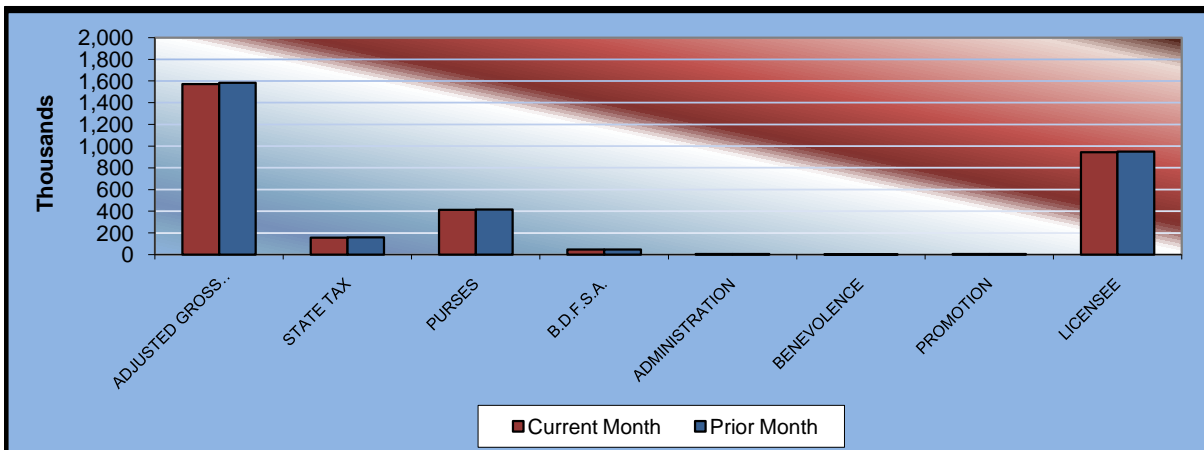
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2010**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	668	334	334
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$91,145,245.27</u>	<u>\$17,998,062.83</u>	<u>\$73,147,182.44</u>
State Tax			
Higher Education Trust Fund	1,710,939.62	215,976.76	1,494,962.86
Education Reform	12,546,890.46	1,583,829.51	10,963,060.95
Purse Fund			
<u>Purses</u>			
Thoroughbred	10,519,866.80	2,131,247.21	8,388,619.59
Quarterhorse	9,132,655.26	1,951,193.51	7,181,461.75
Paint & Appaloosa	1,085,094.97	216,799.25	868,295.72
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	1,434,569.59	257,219.48	1,177,350.11
Quarterhorse	1,626,337.47	198,426.47	1,427,911.00
Paint & Appaloosa	110,348.68	22,047.42	88,301.26
<u>Administration</u>			
Thoroughbred	122,609.60	24,497.09	98,112.51
Quarterhorse	110,348.66	22,047.41	88,301.25
Paint & Appaloosa	12,260.97	2,449.73	9,811.24
<u>Benevolence</u>			
Thoroughbred	61,304.81	12,248.56	49,056.25
Quarterhorse	55,174.31	11,023.68	44,150.63
Paint & Appaloosa	6,130.46	1,224.82	4,905.64
<u>Promotions</u>			
Thoroughbred	122,609.60	24,497.09	98,112.51
Quarterhorse	110,348.66	22,047.41	88,301.25
Paint & Appaloosa	12,260.97	2,449.73	9,811.24
Licensee	\$52,365,494.38	\$11,298,837.70	\$41,066,656.68



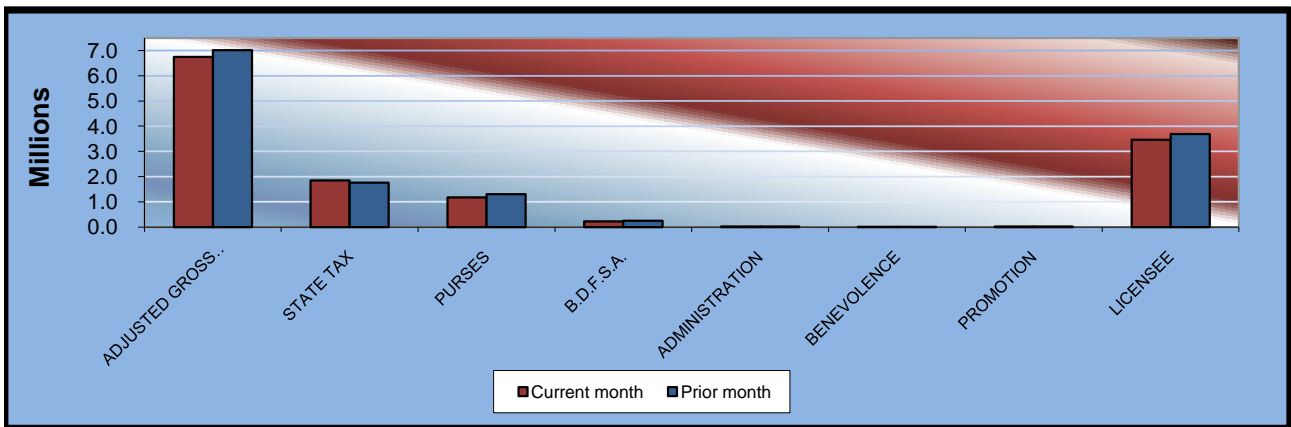
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,570,651.59	\$1,583,485.67	-0.81%	\$1,510,877.32	3.96%
State Tax					
Higher Education Trust Fund	18,847.82	19,001.83	-0.81%	18,130.53	3.96%
Education Reform	138,217.34	139,346.74	-0.81%	132,957.20	3.96%
Purse Fund					
<u>Purses</u>					
Thoroughbred	204,970.03	206,644.87	-0.81%	177,452.55	15.51%
Quarterhorse	187,653.60	189,186.95	-0.81%	180,512.08	3.96%
Paint & Appaloosa	20,850.39	21,020.78	-0.81%	40,113.80	-48.02%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	24,737.76	24,939.90	-0.81%	21,416.69	15.51%
Quarterhorse	19,083.42	19,239.35	-0.81%	18,357.16	3.96%
Paint & Appaloosa	2,120.38	2,137.71	-0.81%	4,079.37	-48.02%
<u>Administration</u>					
Thoroughbred	2,355.98	2,375.23	-0.81%	2,039.68	15.51%
Quarterhorse	2,120.38	2,137.71	-0.81%	2,039.68	3.96%
Paint & Appaloosa	235.60	237.52	-0.81%	453.26	-48.02%
<u>Benevolence</u>					
Thoroughbred	1,177.99	1,187.61	-0.81%	1,019.84	15.51%
Quarterhorse	1,060.19	1,068.85	-0.81%	1,019.84	3.96%
Paint & Appaloosa	117.80	118.76	-0.81%	226.63	-48.02%
<u>Promotions</u>					
Thoroughbred	2,355.98	2,375.23	-0.81%	2,039.68	15.51%
Quarterhorse	2,120.38	2,137.71	-0.81%	2,039.68	3.96%
Paint & Appaloosa	235.60	237.52	-0.81%	453.26	-48.02%
Licensee	\$942,390.95	\$950,091.40	-0.81%	\$906,526.39	3.96%



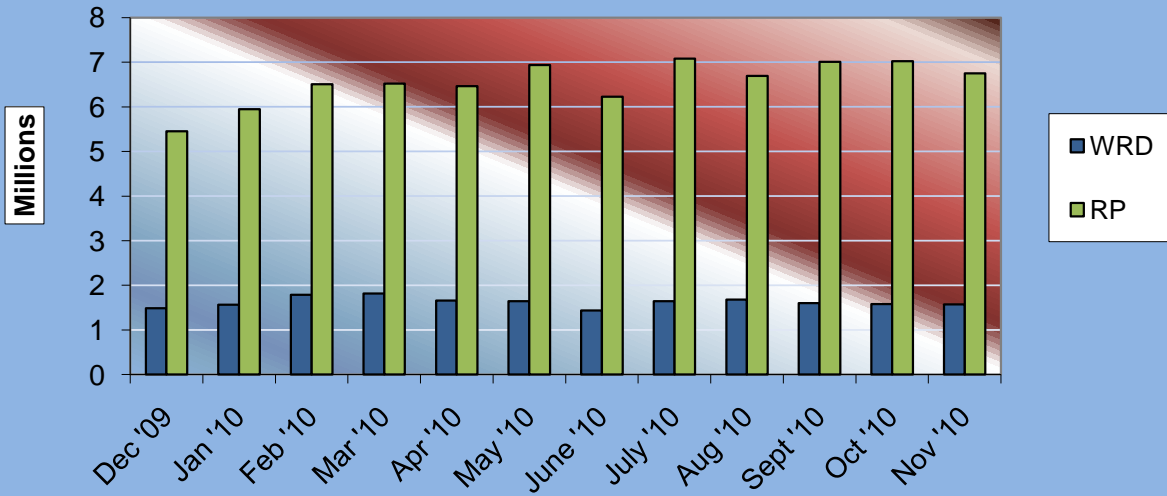
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,749,860.37	\$7,019,923.01	-3.85%	\$5,416,521.19	24.62%
State Tax					
Higher Education Trust Fund	221,794.98	210,597.69	5.32%	162,495.64	36.49%
Education Reform	1,626,496.50	1,544,383.06	5.32%	1,191,634.66	36.49%
Purse Fund					
<u>Purses</u>					
Thoroughbred	614,875.56	675,228.84	-8.94%	521,001.62	18.02%
Quarterhorse	501,609.01	550,844.58	-8.94%	452,448.78	10.87%
Paint & Appaloosa	63,645.02	69,892.11	-8.94%	53,928.23	18.02%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	86,298.32	94,768.96	-8.94%	73,123.04	18.02%
Quarterhorse	129,447.48	142,153.44	-8.94%	82,263.42	57.36%
Paint & Appaloosa	6,472.37	7,107.67	-8.94%	5,484.23	18.02%
<u>Administration</u>					
Thoroughbred	7,191.53	7,897.42	-8.94%	6,093.59	18.02%
Quarterhorse	6,472.37	7,107.67	-8.94%	5,484.23	18.02%
Paint & Appaloosa	719.15	789.74	-8.94%	609.36	18.02%
<u>Benevolence</u>					
Thoroughbred	3,595.76	3,948.71	-8.94%	3,046.79	18.02%
Quarterhorse	3,236.19	3,553.84	-8.94%	2,742.11	18.02%
Paint & Appaloosa	359.58	394.87	-8.94%	304.68	18.02%
<u>Promotions</u>					
Thoroughbred	7,191.53	7,897.42	-8.94%	6,093.59	18.02%
Quarterhorse	6,472.37	7,107.67	-8.94%	5,484.23	18.02%
Paint & Appaloosa	719.15	789.74	-8.94%	609.36	18.02%
Licensee	\$3,463,263.50	\$3,685,459.58	-6.03%	\$2,843,673.63	21.79%



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

**ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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