

**WILL ROGERS
DOWNS
AND REMINGTON
PARK**

SEPTEMBER 2010



**GAMING
AUDIT**



Oklahoma State Auditor
& Inspector

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

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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October 13, 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 September 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 SEPTEMBER 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 September 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,

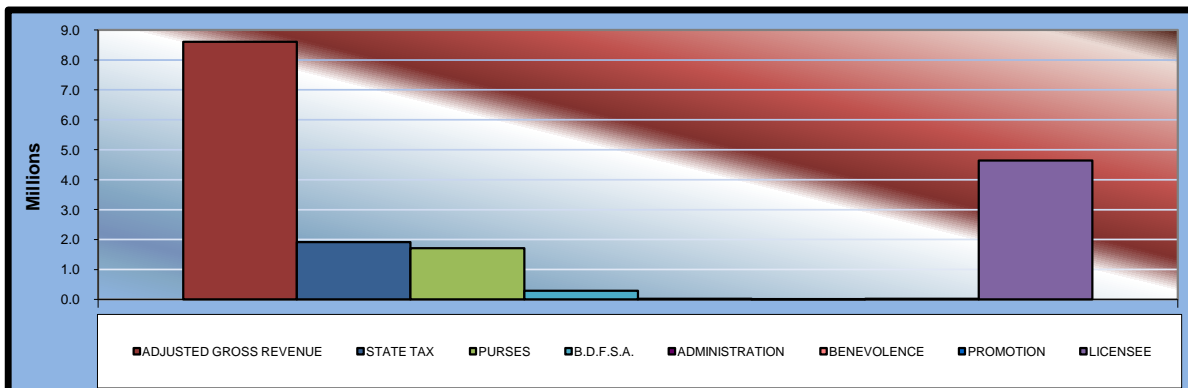
A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

October 13, 2010

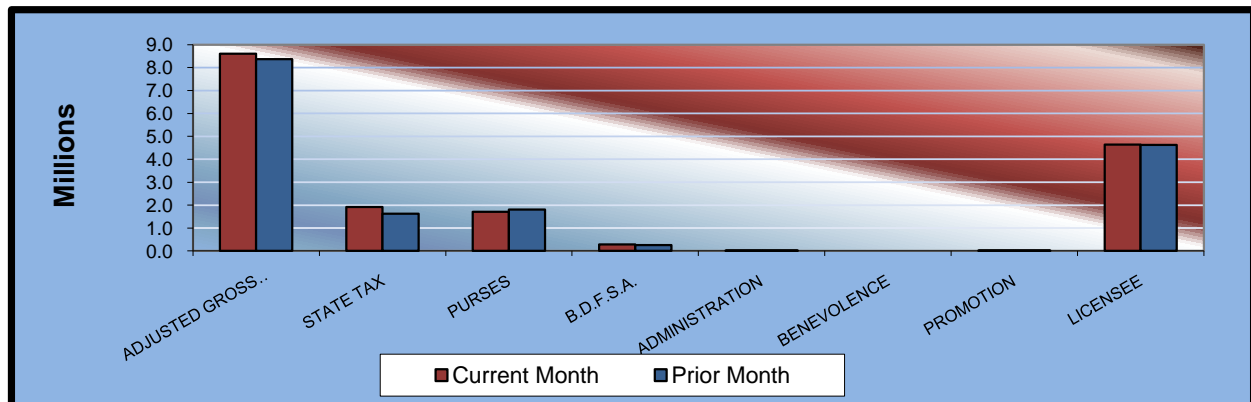
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2010**

	<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>\$8,612,236.29</u>	<u>\$1,601,494.71</u>	<u>\$7,010,741.58</u>
State Tax			
Higher Education Trust Fund	229,540.19	19,217.94	210,322.25
Education Reform	1,683,294.68	140,931.53	1,542,363.15
Purse Fund			
<u>Purses</u>			
Thoroughbred	883,340.77	208,995.06	674,345.71
Quarterhorse	741,462.70	191,338.57	550,124.13
Paint & Appaloosa	91,060.52	21,259.82	69,800.70
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	119,868.55	25,223.54	94,645.01
Quarterhorse	161,425.68	19,458.16	141,967.52
Paint & Appaloosa	9,260.41	2,162.03	7,098.38
<u>Administration</u>			
Thoroughbred	10,289.32	2,402.24	7,887.08
Quarterhorse	9,260.39	2,162.02	7,098.37
Paint & Appaloosa	1,028.94	240.23	788.71
<u>Benevolence</u>			
Thoroughbred	5,144.67	1,201.13	3,943.54
Quarterhorse	4,630.20	1,081.01	3,549.19
Paint & Appaloosa	514.46	120.11	394.35
<u>Promotions</u>			
Thoroughbred	10,289.32	2,402.24	7,887.08
Quarterhorse	9,260.39	2,162.02	7,098.37
Paint & Appaloosa	1,028.94	240.23	788.71
Licensee	<u>\$4,641,536.16</u>	<u>\$960,896.83</u>	<u>\$3,680,639.33</u>



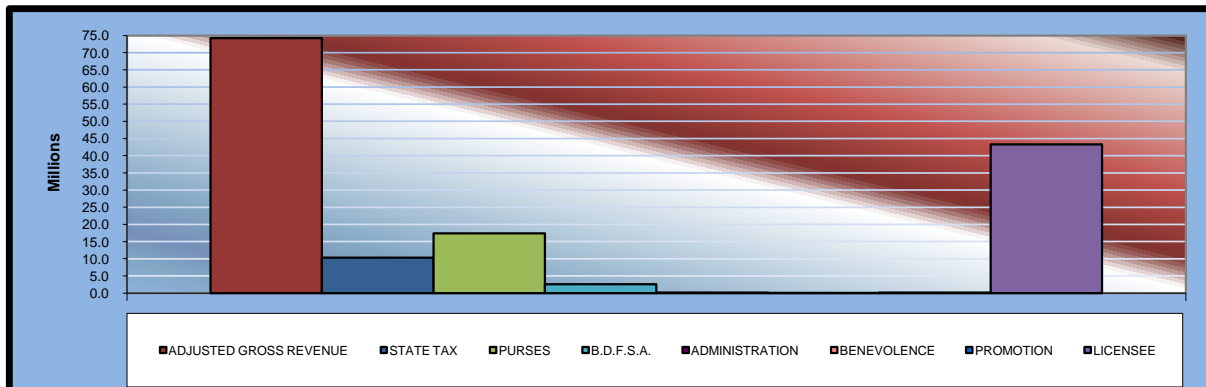
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2010**

	<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	\$8,612,236.29	\$8,373,156.21	2.86%	\$7,333,841.43	17.43%
State Tax					
Higher Education Trust Fund	229,540.19	195,416.42	17.46%	166,124.89	38.17%
Education Reform	1,683,294.68	1,433,053.73	17.46%	1,218,249.25	38.17%
Purse Fund					
<u>Purses</u>					
Thoroughbred	883,340.77	908,527.14	-2.77%	770,754.20	14.61%
Quarterhorse	741,462.70	799,307.06	-7.24%	703,577.10	5.38%
Paint & Appaloosa	91,060.52	93,649.35	-2.76%	107,529.93	-15.32%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	119,868.55	123,203.04	-2.71%	104,561.45	14.64%
Quarterhorse	161,425.68	129,250.09	24.89%	109,516.32	47.40%
Paint & Appaloosa	9,260.41	9,523.67	-2.76%	10,935.25	-15.32%
<u>Administration</u>					
Thoroughbred	10,289.32	10,581.85	-2.76%	8,977.59	14.61%
Quarterhorse	9,260.39	9,523.67	-2.76%	8,339.41	11.04%
Paint & Appaloosa	1,028.94	1,058.18	-2.76%	1,215.04	-15.32%
<u>Benevolence</u>					
Thoroughbred	5,144.67	5,290.92	-2.76%	4,488.80	14.61%
Quarterhorse	4,630.20	4,761.83	-2.76%	4,169.72	11.04%
Paint & Appaloosa	514.46	529.10	-2.77%	607.51	-15.32%
<u>Promotions</u>					
Thoroughbred	10,289.32	10,581.85	-2.76%	8,977.59	14.61%
Quarterhorse	9,260.39	9,523.67	-2.76%	8,339.41	11.04%
Paint & Appaloosa	1,028.94	1,058.18	-2.76%	1,215.04	-15.32%
Licensee	\$4,641,536.16	\$4,628,316.46	0.29%	\$4,096,262.93	13.31%



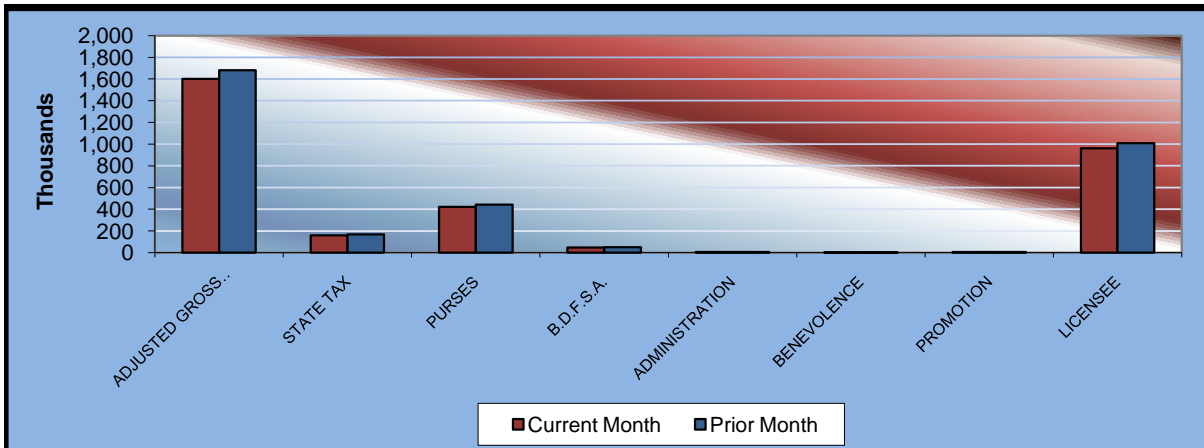
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2010**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	546	273	273
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$74,221,324.63</u>	<u>\$14,843,925.57</u>	<u>\$59,377,399.06</u>
State Tax			
Higher Education Trust Fund	1,240,697.30	178,127.11	1,062,570.19
Education Reform	9,098,446.82	1,306,265.43	7,792,181.39
Purse Fund			
<u>Purses</u>			
Thoroughbred	8,818,147.50	1,719,632.31	7,098,515.19
Quarterhorse	7,703,361.12	1,574,352.96	6,129,008.16
Paint & Appaloosa	909,686.67	174,928.08	734,758.59
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	1,203,824.65	207,541.82	996,282.83
Quarterhorse	1,316,413.78	160,103.70	1,156,310.08
Paint & Appaloosa	92,510.55	17,789.33	74,721.22
<u>Administration</u>			
Thoroughbred	102,789.44	19,765.88	83,023.56
Quarterhorse	92,510.53	17,789.32	74,721.21
Paint & Appaloosa	10,278.96	1,976.61	8,302.35
<u>Benevolence</u>			
Thoroughbred	51,394.74	9,882.96	41,511.78
Quarterhorse	46,255.24	8,894.64	37,360.60
Paint & Appaloosa	5,139.45	988.26	4,151.19
<u>Promotions</u>			
Thoroughbred	102,789.44	19,765.88	83,023.56
Quarterhorse	92,510.53	17,789.32	74,721.21
Paint & Appaloosa	10,278.96	1,976.61	8,302.35
Licensee	\$43,324,288.95	\$9,406,355.35	\$33,917,933.60



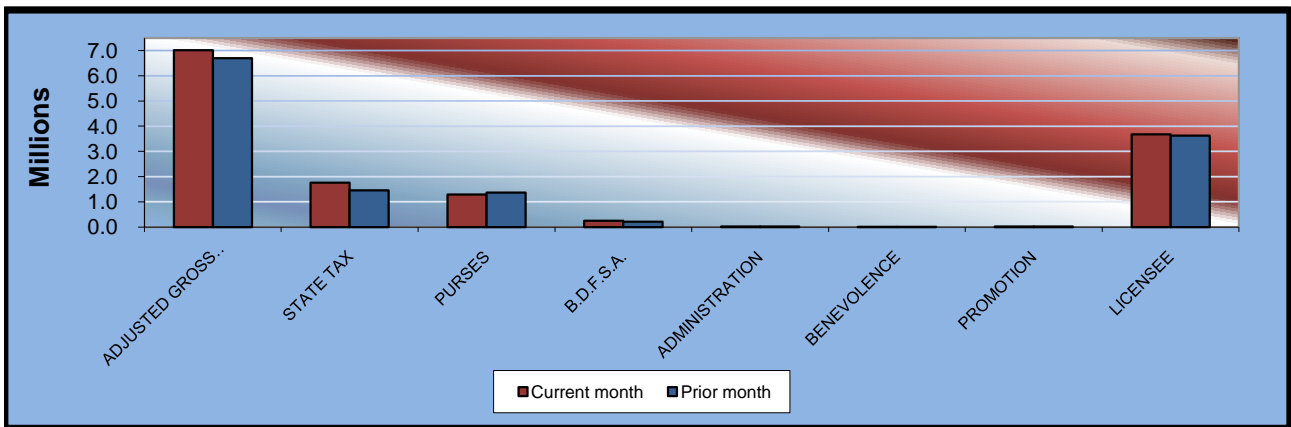
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2010**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,601,494.71	\$1,679,612.29	-4.65%	\$1,565,284.90	2.31%
State Tax					
Higher Education Trust Fund	19,217.94	20,155.35	-4.65%	18,783.42	2.31%
Education Reform	140,931.53	147,805.88	-4.65%	137,745.07	2.31%
Purse Fund					
<u>Purses</u>					
Thoroughbred	208,995.06	219,189.41	-4.65%	183,842.72	13.68%
Quarterhorse	191,338.57	200,671.67	-4.65%	187,012.42	2.31%
Paint & Appaloosa	21,259.82	22,296.85	-4.65%	41,558.31	-48.84%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	25,223.54	26,453.89	-4.65%	22,187.91	13.68%
Quarterhorse	19,458.16	20,407.29	-4.65%	19,018.21	2.31%
Paint & Appaloosa	2,162.03	2,267.48	-4.65%	4,226.27	-48.84%
<u>Administration</u>					
Thoroughbred	2,402.24	2,519.42	-4.65%	2,113.13	13.68%
Quarterhorse	2,162.02	2,267.48	-4.65%	2,113.13	2.31%
Paint & Appaloosa	240.23	251.94	-4.65%	469.59	-48.84%
<u>Benevolence</u>					
Thoroughbred	1,201.13	1,259.71	-4.65%	1,056.57	13.68%
Quarterhorse	1,081.01	1,133.74	-4.65%	1,056.57	2.31%
Paint & Appaloosa	120.11	125.97	-4.65%	234.79	-48.84%
<u>Promotions</u>					
Thoroughbred	2,402.24	2,519.42	-4.65%	2,113.13	13.68%
Quarterhorse	2,162.02	2,267.48	-4.65%	2,113.13	2.31%
Paint & Appaloosa	240.23	251.94	-4.65%	469.59	-48.84%
Licensee	\$960,896.83	\$1,007,767.37	-4.65%	\$939,170.94	2.31%



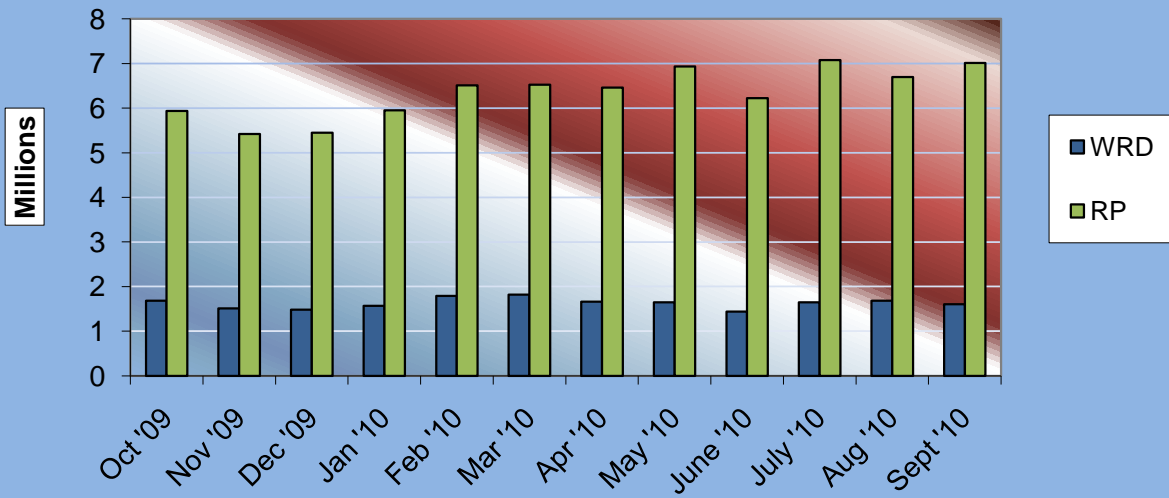
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2010**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2009</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$7,010,741.58	\$6,693,543.92	4.74%	\$5,339,494.84	31.30%
State Tax					
Higher Education Trust Fund	210,322.25	175,261.07	20.01%	142,192.73	47.91%
Education Reform	1,542,363.15	1,285,247.85	20.01%	1,042,746.75	47.91%
Purse Fund					
<u>Purses</u>					
Thoroughbred	674,345.71	689,337.73	-2.17%	545,641.10	23.59%
Quarterhorse	550,124.13	598,635.39	-8.10%	473,846.22	16.10%
Paint & Appaloosa	69,800.70	71,352.50	-2.17%	56,478.64	23.59%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	94,645.01	96,749.15	-2.17%	76,581.21	23.59%
Quarterhorse	141,967.52	108,842.80	30.43%	86,153.86	64.78%
Paint & Appaloosa	7,098.38	7,256.19	-2.17%	5,743.59	23.59%
<u>Administration</u>					
Thoroughbred	7,887.08	8,062.43	-2.17%	6,381.77	23.59%
Quarterhorse	7,098.37	7,256.19	-2.17%	5,743.59	23.59%
Paint & Appaloosa	788.71	806.24	-2.17%	638.18	23.59%
<u>Benevolence</u>					
Thoroughbred	3,943.54	4,031.21	-2.17%	3,190.88	23.59%
Quarterhorse	3,549.19	3,628.09	-2.17%	2,871.80	23.59%
Paint & Appaloosa	394.35	403.13	-2.18%	319.09	23.59%
<u>Promotions</u>					
Thoroughbred	7,887.08	8,062.43	-2.17%	6,381.77	23.59%
Quarterhorse	7,098.37	7,256.19	-2.17%	5,743.59	23.59%
Paint & Appaloosa	788.71	806.24	-2.17%	638.18	23.59%
Licensee	\$3,680,639.33	\$3,620,549.09	1.66%	\$2,878,201.89	27.88%



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

**ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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