

STATISTICAL AUDIT

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

April 2012



*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  
APRIL 2012**

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# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

May 14, 2012

**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

Transmitted herewith is the Statistical Report of Gaming Operations for Will Rogers Downs and Remington Park for the month of April 2012. The report is the result of our monitoring and data accumulation in accordance with the State Auditor and Inspector's contract with the Oklahoma Horse Racing Commission.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive.

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 APRIL 2012**

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# Oklahoma State Auditor & 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 April 2012.

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,

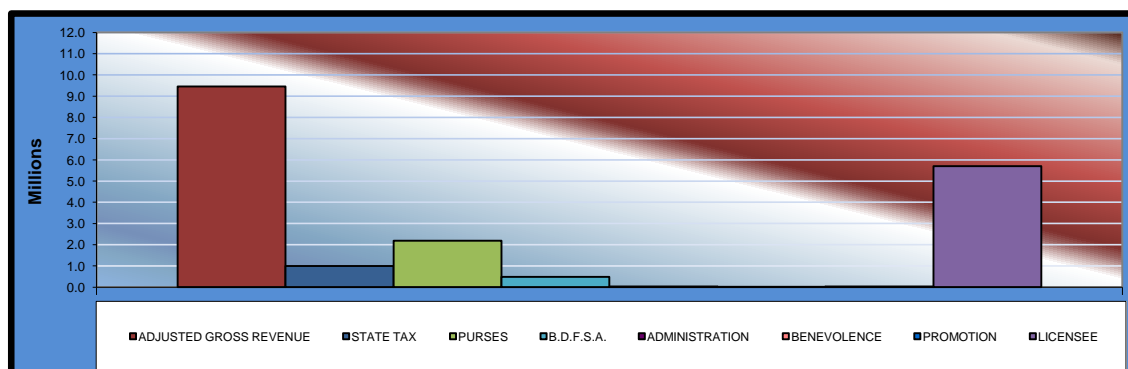
A handwritten signature in blue ink that reads "Gary A. Jones".

**GARY A. JONES, CPA, CFE**  
**OKLAHOMA STATE AUDITOR & INSPECTOR**

May 14, 2012

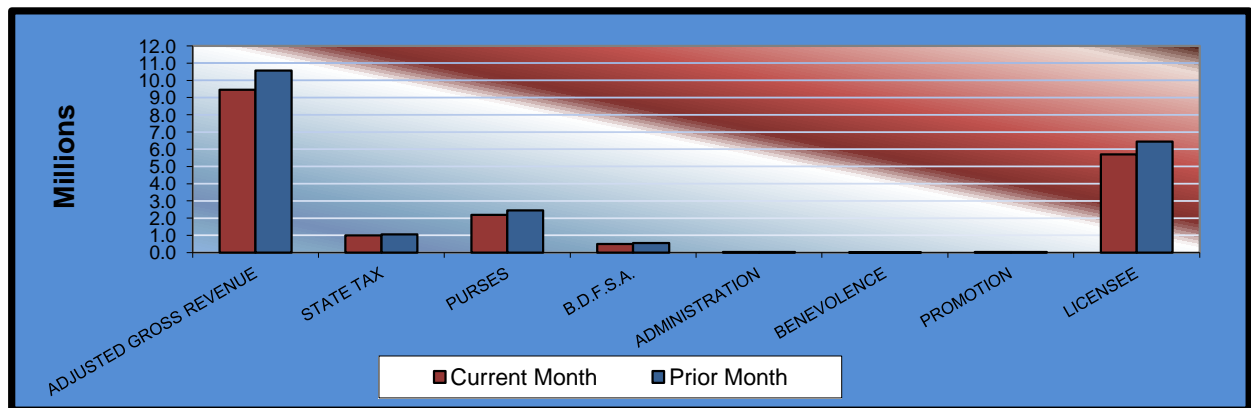
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
April 2012**

	<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>\$9,459,818.82</u>	<u>\$1,741,560.02</u>	<u>\$7,718,258.80</u>
<b>State Tax</b>			
Higher Education Trust Fund	120,508.33	20,898.71	99,609.62
Education Reform	883,727.78	153,257.27	730,470.51
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,109,797.01	189,394.65	920,402.36
Quarterhorse	960,077.59	173,394.06	786,683.53
Paint & Appaloosa	121,725.89	19,266.00	102,459.89
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	231,250.97	22,857.98	208,392.99
Quarterhorse	246,865.57	17,633.30	229,232.27
Paint & Appaloosa	12,378.91	1,959.26	10,419.65
<u>Administration</u>			
Thoroughbred	13,754.34	2,176.95	11,577.39
Quarterhorse	12,378.91	1,959.26	10,419.65
Paint & Appaloosa	1,375.44	217.70	1,157.74
<u>Benevolence</u>			
Thoroughbred	6,877.17	1,088.48	5,788.69
Quarterhorse	6,189.45	979.63	5,209.82
Paint & Appaloosa	687.73	108.85	578.88
<u>Promotions</u>			
Thoroughbred	13,754.34	2,176.95	11,577.39
Quarterhorse	12,378.91	1,959.26	10,419.65
Paint & Appaloosa	1,375.44	217.70	1,157.74
<b>Licensee</b>	<b>\$5,704,715.04</b>	<b>\$1,132,014.01</b>	<b>\$4,572,701.03</b>



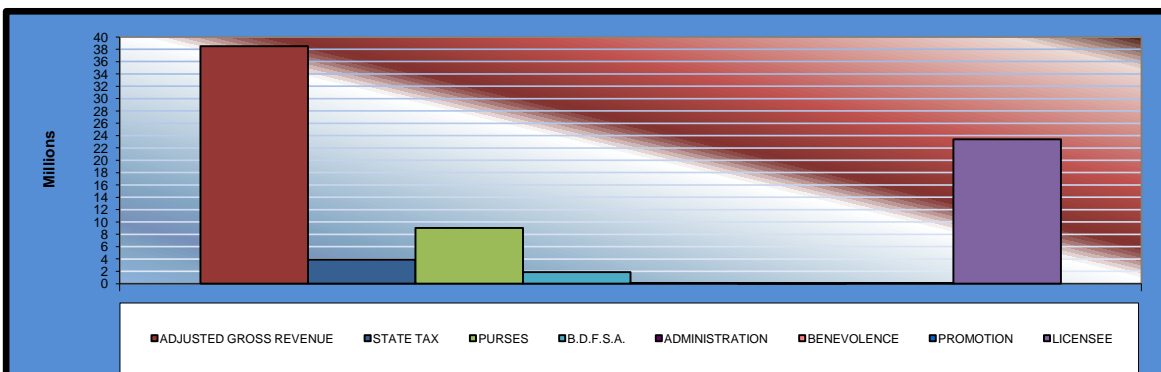
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
April 2012**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	60	62	-3.23%	60	0.00%
Opening Date					
Adjusted Gross Revenue	\$9,459,818.82	\$10,569,572.23	-10.50%	\$9,090,356.50	4.06%
<b>State Tax</b>					
Higher Education Trust Fund	120,508.33	126,834.86	-4.99%	109,084.28	10.47%
Education Reform	883,727.78	930,122.35	-4.99%	799,951.37	10.47%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,109,797.01	1,240,009.63	-10.50%	1,099,173.82	0.97%
Quarterhorse	960,077.59	1,072,710.98	-10.50%	942,385.28	1.88%
Paint & Appaloosa	121,725.89	136,010.01	-10.50%	116,875.20	4.15%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	231,250.97	258,405.65	-10.51%	188,434.38	22.72%
Quarterhorse	246,865.57	275,862.77	-10.51%	216,462.09	14.05%
Paint & Appaloosa	12,378.91	13,831.52	-10.50%	11,885.62	4.15%
<u>Administration</u>					
Thoroughbred	13,754.34	15,368.36	-10.50%	13,206.23	4.15%
Quarterhorse	12,378.91	13,831.52	-10.50%	11,885.62	4.15%
Paint & Appaloosa	1,375.44	1,536.85	-10.50%	1,320.63	4.15%
<u>Benevolence</u>					
Thoroughbred	6,877.17	7,684.18	-10.50%	6,603.12	4.15%
Quarterhorse	6,189.45	6,915.76	-10.50%	5,942.81	4.15%
Paint & Appaloosa	687.73	768.42	-10.50%	660.31	4.15%
<u>Promotions</u>					
Thoroughbred	13,754.34	15,368.36	-10.50%	13,206.23	4.15%
Quarterhorse	12,378.91	13,831.52	-10.50%	11,885.62	4.15%
Paint & Appaloosa	1,375.44	1,536.85	-10.50%	1,320.63	4.15%
<b>Licensee</b>	\$5,704,715.04	\$6,438,942.64	-11.40%	\$5,540,073.26	2.97%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
April 2012**

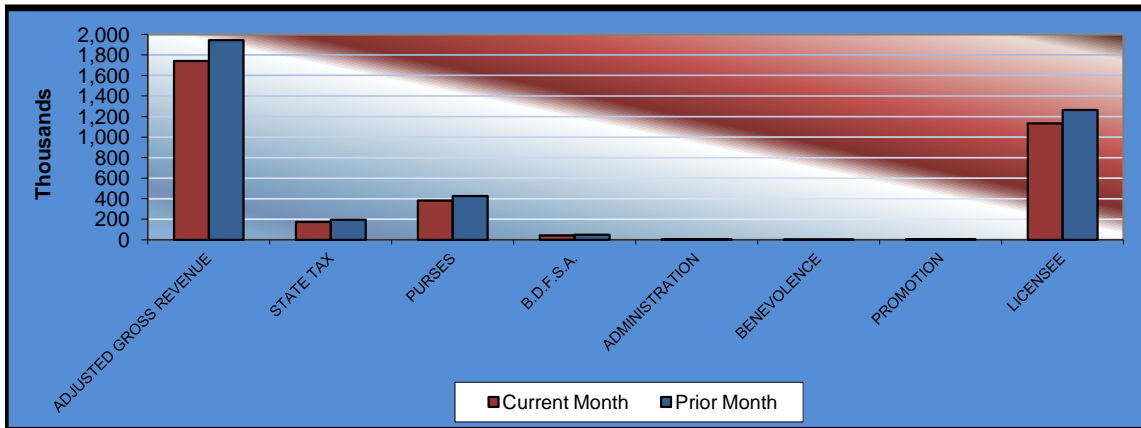
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	242	121	121
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$38,518,269.69</u>	<u>\$7,353,184.71</u>	<u>\$31,165,084.98</u>
<b>State Tax</b>			
Higher Education Trust Fund	469,209.74	88,238.21	380,971.53
Education Reform	3,440,871.45	647,080.24	2,793,791.21
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	4,582,790.79	799,658.83	3,783,131.96
Quarterhorse	3,948,620.07	732,101.44	3,216,518.63
Paint & Appaloosa	495,061.11	81,344.60	413,716.51
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	871,272.28	96,510.56	774,761.72
Quarterhorse	960,036.66	74,451.00	885,585.66
Paint & Appaloosa	50,345.19	8,272.33	42,072.86
<u>Administration</u>			
Thoroughbred	55,939.11	9,191.48	46,747.63
Quarterhorse	50,345.19	8,272.33	42,072.86
Paint & Appaloosa	5,593.95	919.17	4,674.78
<u>Benevolence</u>			
Thoroughbred	27,969.55	4,595.74	23,373.81
Quarterhorse	25,172.60	4,136.17	21,036.43
Paint & Appaloosa	2,796.97	459.58	2,337.39
<u>Promotions</u>			
Thoroughbred	55,939.11	9,191.48	46,747.63
Quarterhorse	50,345.19	8,272.33	42,072.86
Paint & Appaloosa	5,593.95	919.17	4,674.78
<b>Licensee</b>	<b>\$23,420,366.78</b>	<b>\$4,779,570.05</b>	<b>\$18,640,796.73</b>





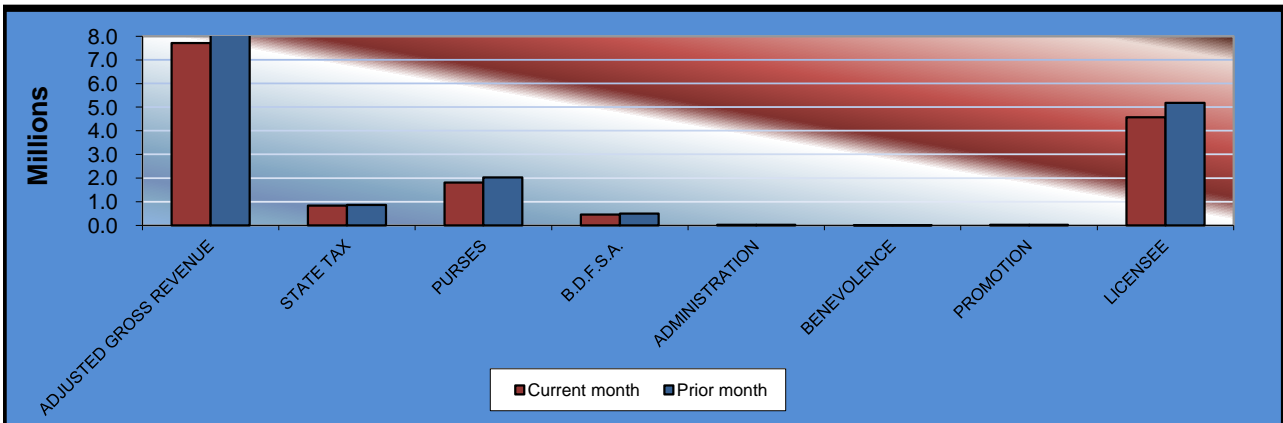
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
April 2012**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2011</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$ 1,741,560.02	\$1,943,986.06	-10.41%	\$1,717,187.23	1.42%
<b>State Tax</b>					
Higher Education Trust Fund	20,898.71	23,327.83	-10.41%	20,606.25	1.42%
Education Reform	153,257.27	171,070.77	-10.41%	151,112.47	1.42%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	189,394.65	211,408.48	-10.41%	186,744.12	1.42%
Quarterhorse	173,394.06	193,548.11	-10.41%	170,967.45	1.42%
Paint & Appaloosa	19,266.00	21,505.35	-10.41%	18,996.38	1.42%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,857.98	25,514.82	-10.41%	22,538.08	1.42%
Quarterhorse	17,633.30	19,682.86	-10.41%	17,386.52	1.42%
Paint & Appaloosa	1,959.26	2,186.98	-10.41%	1,931.84	1.42%
<u>Administration</u>					
Thoroughbred	2,176.95	2,429.98	-10.41%	2,146.48	1.42%
Quarterhorse	1,959.26	2,186.98	-10.41%	1,931.84	1.42%
Paint & Appaloosa	217.70	243.01	-10.42%	214.65	1.42%
<u>Benevolence</u>					
Thoroughbred	1,088.48	1,214.99	-10.41%	1,073.24	1.42%
Quarterhorse	979.63	1,093.49	-10.41%	965.92	1.42%
Paint & Appaloosa	108.85	121.50	-10.41%	107.32	1.43%
<u>Promotions</u>					
Thoroughbred	2,176.95	2,429.98	-10.41%	2,146.48	1.42%
Quarterhorse	1,959.26	2,186.98	-10.41%	1,931.84	1.42%
Paint & Appaloosa	217.70	243.01	-10.42%	214.65	1.42%
<b>Licensee</b>	\$ 1,132,014.01	\$1,263,590.94	-10.41%	\$1,116,171.70	1.42%



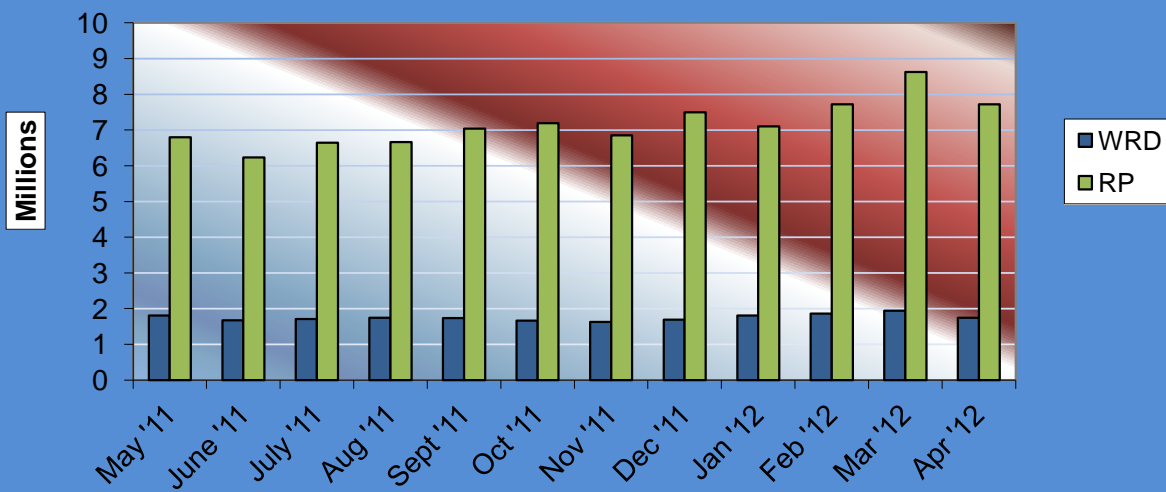
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
April 2012**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2011</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	7,718,258.80	\$8,625,586.17	-10.52%	\$7,373,169.27	4.68%
<b>State Tax</b>					
Higher Education Trust Fund	99,609.62	103,507.03	-3.77%	88,478.03	12.58%
Education Reform	730,470.51	759,051.58	-3.77%	648,838.90	12.58%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	920,402.36	1,028,601.15	-10.52%	912,429.70	0.87%
Quarterhorse	786,683.53	879,162.87	-10.52%	771,417.83	1.98%
Paint & Appaloosa	102,459.89	114,504.66	-10.52%	97,878.82	4.68%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	208,392.99	232,890.83	-10.52%	165,896.30	25.62%
Quarterhorse	229,232.27	256,179.91	-10.52%	199,075.57	15.15%
Paint & Appaloosa	10,419.65	11,644.54	-10.52%	9,953.78	4.68%
<u>Administration</u>					
Thoroughbred	11,577.39	12,938.38	-10.52%	11,059.75	4.68%
Quarterhorse	10,419.65	11,644.54	-10.52%	9,953.78	4.68%
Paint & Appaloosa	1,157.74	1,293.84	-10.52%	1,105.98	4.68%
<u>Benevolence</u>					
Thoroughbred	5,788.69	6,469.19	-10.52%	5,529.88	4.68%
Quarterhorse	5,209.82	5,822.27	-10.52%	4,976.89	4.68%
Paint & Appaloosa	578.88	646.92	-10.52%	552.99	4.68%
<u>Promotions</u>					
Thoroughbred	11,577.39	12,938.38	-10.52%	11,059.75	4.68%
Quarterhorse	10,419.65	11,644.54	-10.52%	9,953.78	4.68%
Paint & Appaloosa	1,157.74	1,293.84	-10.52%	1,105.98	4.68%
<b>Licensee</b>	4,572,701.03	\$5,175,351.70	-11.64%	\$4,423,901.56	3.36%



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
April 2012

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS





OFFICE OF THE STATE AUDITOR AND INSPECTOR

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