STATISTICAL AUDIT

Oklahoma Horse Racing Commission
Statistical Report of Gaming Operations
Will Rogers Downs and Remington Park

January 2013

Independently serving the citizens of Oklahoma by promoting the accountability and fiscal integrity of governmental funds.
February 13, 2013

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 January 2013. 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,

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR
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<td>STATISTICAL REPORT OF GAMING OPERATIONS</td>
<td>5</td>
</tr>
</tbody>
</table>
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 2013.

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,

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

February 13, 2013
<table>
<thead>
<tr>
<th>Gaming Days This Month</th>
<th>TOTAL</th>
<th>WILL ROGERS</th>
<th>REMINGTON REMINGTON</th>
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<td></td>
<td>62</td>
<td>31</td>
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</tr>
<tr>
<td>Opening Date</td>
<td></td>
<td>12/09/05</td>
<td>11/21/05</td>
</tr>
</tbody>
</table>

| Adjusted Gross Revenue | $8,876,776.93 | $1,511,740.39 | $7,365,036.54 |

<table>
<thead>
<tr>
<th>State Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher Education Trust Fund</td>
</tr>
<tr>
<td>Education Reform</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purse Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
</tr>
<tr>
<td>Quarterhorse</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Breeding Development Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Account</td>
</tr>
<tr>
<td>Thoroughbred</td>
</tr>
<tr>
<td>Quarterhorse</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
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<tr>
<td>Administration</td>
</tr>
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<tr>
<td>Paint &amp; Appaloosa</td>
</tr>
<tr>
<td>Benevolence</td>
</tr>
<tr>
<td>Thoroughbred</td>
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<tr>
<td>Quarterhorse</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
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<tr>
<td>Promotions</td>
</tr>
<tr>
<td>Thoroughbred</td>
</tr>
<tr>
<td>Quarterhorse</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Licensee</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,401,653.17</td>
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</table>
## Gaming at Oklahoma Horse Racing Tracks

### January 2013

<table>
<thead>
<tr>
<th>Gaming Days</th>
<th>Opening Date</th>
<th>Adjusted Gross Revenue</th>
<th>State Tax</th>
<th>Purse Fund</th>
<th>Breeding Development Fund</th>
<th>Administration</th>
<th>Benevolence</th>
<th>Promotions</th>
<th>Licensee</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL 62</td>
<td>TOTAL 62</td>
<td>$8,876,776.93</td>
<td>$106,521.32</td>
<td>Thoroughbred 1,042,682.38</td>
<td>Thoroughbred 218,697.58</td>
<td>Thoroughbred 12,937.23</td>
<td>Thoroughbred 6,468.62</td>
<td>12,937.23</td>
<td>$5,401,653.17</td>
</tr>
<tr>
<td>PRIOR MONTH</td>
<td>PRIOR MONTH</td>
<td>$9,604,449.74</td>
<td>304,258.74</td>
<td>Quarterhorse 901,194.00</td>
<td>Quarterhorse 234,047.96</td>
<td>Quarterhorse 11,643.51</td>
<td>Quarterhorse 5,821.75</td>
<td>11,643.51</td>
<td>$4,975,147.57</td>
</tr>
<tr>
<td>CHANGE 0.00%</td>
<td>CHANGE 0.00%</td>
<td>-$7.58%</td>
<td>-64.99%</td>
<td>Paint &amp; Appaloosa 114,494.49</td>
<td>Paint &amp; Appaloosa 11,643.51</td>
<td>Paint &amp; Appaloosa 1,293.72</td>
<td>Paint &amp; Appaloosa 646.86</td>
<td>1,293.72</td>
<td>8.57%</td>
</tr>
<tr>
<td>PRIOR YEAR</td>
<td>PRIOR YEAR</td>
<td>$8,908,352.12</td>
<td>106,900.23</td>
<td>Thoroughbred 1,075,344.97</td>
<td>Thoroughbred 183,523.17</td>
<td>Thoroughbred 12,911.47</td>
<td>Thoroughbred 6,455.73</td>
<td>12,911.47</td>
<td>$5,435,223.28</td>
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<tr>
<td>CHANGE 0.00%</td>
<td>CHANGE 0.00%</td>
<td>-0.35%</td>
<td>-0.35%</td>
<td>Quarterhorse 922,902.37</td>
<td>Quarterhorse 210,078.94</td>
<td>Quarterhorse 11,620.32</td>
<td>Quarterhorse 5,810.17</td>
<td>11,620.32</td>
<td>-0.62%</td>
</tr>
<tr>
<td>CHANGE 0.00%</td>
<td>CHANGE 0.00%</td>
<td>0.20%</td>
<td>0.20%</td>
<td>Paint &amp; Appaloosa 114,266.49</td>
<td>Paint &amp; Appaloosa 11,620.32</td>
<td>Paint &amp; Appaloosa 1,291.15</td>
<td>Paint &amp; Appaloosa 645.58</td>
<td>1,291.15</td>
<td>0.20%</td>
</tr>
</tbody>
</table>

### Adjusted Gross Revenue

- Current Month: $8,876,776.93
- Prior Month: $9,604,449.74
- Change: -7.58%

### State Tax

- Higher Education Trust Fund: $106,521.32 (Prior: $304,258.74, Change: -64.99%)
- Education Reform: $781,156.37 (Prior: $2,231,230.79, Change: -64.99%)

### Purse Fund

- **Thoroughbred**:
  - Current Month: $1,042,682.38
  - Prior Month: $851,744.32
  - Change: 22.42%
- **Quarterhorse**:
  - Current Month: $901,194.00
  - Prior Month: $741,720.78
  - Change: 21.50%
- **Paint & Appaloosa**:
  - Current Month: $114,494.49
  - Prior Month: $92,651.21
  - Change: 23.58%

### Breeding Development Fund

- **Thoroughbred**:
  - Current Month: $218,697.58
  - Prior Month: $168,989.33
  - Change: 29.42%
- **Quarterhorse**:
  - Current Month: $234,047.96
  - Prior Month: $176,939.52
  - Change: 32.28%
- **Paint & Appaloosa**:
  - Current Month: $11,643.51
  - Prior Month: $9,422.16
  - Change: 23.58%

### Administration

- **Thoroughbred**:
  - Current Month: $12,937.23
  - Prior Month: $10,469.06
  - Change: 23.58%
- **Quarterhorse**:
  - Current Month: $11,643.51
  - Prior Month: $9,422.16
  - Change: 23.58%
- **Paint & Appaloosa**:
  - Current Month: $1,293.72
  - Prior Month: $1,046.90
  - Change: 23.58%

### Benevolence

- **Thoroughbred**:
  - Current Month: $6,468.62
  - Prior Month: $5,234.54
  - Change: 23.58%
- **Quarterhorse**:
  - Current Month: $5,821.75
  - Prior Month: $4,711.08
  - Change: 23.58%
- **Paint & Appaloosa**:
  - Current Month: $646.86
  - Prior Month: $523.46
  - Change: 23.58%

### Promotions

- **Thoroughbred**:
  - Current Month: $12,937.23
  - Prior Month: $10,469.06
  - Change: 23.58%
- **Quarterhorse**:
  - Current Month: $11,643.51
  - Prior Month: $9,422.16
  - Change: 23.58%
- **Paint & Appaloosa**:
  - Current Month: $1,293.72
  - Prior Month: $1,046.90
  - Change: 23.58%

### Licensee

- Current Month: $5,401,653.17
- Prior Month: $4,975,147.57
- Change: 8.57%
- Licensee: $5,435,223.28
- Change: -0.62%

### Graph

- Current Month
- Prior Month

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*OKLAHOMA STATE AUDITOR & INSPECTOR*  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2013
# Gaming at Oklahoma Horse Racing Tracks
## January 2013

### WILL ROGERS DOWNS
- Gaming Days This Year: 62
- Opening Date: 12/09/05

### REMINGTON PARK
- Gaming Days This Year: 31
- Opening Date: 11/21/05

### Adjusted Gross Revenue
<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$8,876,776.93</td>
<td>$1,511,740.39</td>
<td>$7,365,036.54</td>
</tr>
</tbody>
</table>

### State Tax
- Higher Education Trust Fund: 106,521.32 / 18,140.88 / 88,380.44
- Education Reform: 781,156.37 / 133,033.15 / 648,123.22

### Purse Fund
- **Thoroughbred**
  - 2013 Total: 1,042,682.38
  - Rogers: 164,401.77
  - Remington: 878,280.61
- **Quarterhorse**
  - 2013 Total: 901,194.00
  - Rogers: 150,512.65
  - Remington: 750,681.35
- **Paint & Appaloosa**
  - 2013 Total: 114,494.49
  - Rogers: 16,723.63
  - Remington: 97,770.86

### Breeding Development Fund
- **Thoroughbred**
  - Special Account: 218,697.58
  - Administration: 12,937.23
- **Quarterhorse**
  - Special Account: 234,047.96
  - Administration: 11,643.51
- **Paint & Appaloosa**
  - Special Account: 11,643.51
  - Administration: 1,293.72

### Benevolence
- **Thoroughbred**
  - Rogers: 6,468.62
  - Remington: 944.84
- **Quarterhorse**
  - Rogers: 5,821.75
  - Remington: 850.35
- **Paint & Appaloosa**
  - Rogers: 646.86
  - Remington: 94.48

### Promotions
- **Thoroughbred**
  - Rogers: 12,937.23
  - Remington: 1,889.68
- **Quarterhorse**
  - Rogers: 11,643.51
  - Remington: 1,700.71
- **Paint & Appaloosa**
  - Rogers: 1,293.72
  - Remington: 188.97

### Licensee
- Rogers: $5,401,653.17
- Remington: $982,631.25
- Total: $4,419,021.92
### Will Rogers Downs

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>January 2012</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>31</td>
<td>31</td>
<td>0.00%</td>
<td>31</td>
<td>0.00%</td>
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<tr>
<td>Opening Date</td>
<td>12/09/05</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$1,511,740.39</td>
<td>$1,729,226.93</td>
<td>-12.58%</td>
<td>$1,804,240.46</td>
<td>-16.21%</td>
</tr>
</tbody>
</table>

### State Tax

- Higher Education Trust Fund: $18,140.88, $20,750.72, -12.58%, $21,650.89, -16.21%
- Education Reform: $133,033.15, $152,171.97, -12.58%, $158,773.16, -16.21%

### Purse Fund

#### Purses
- Thoroughbred: $164,401.77, $225,664.11, -27.15%, $196,211.15, -16.21%
- Quarterhorse: $150,512.65, $206,599.39, -27.15%, $179,634.69, -16.21%
- Paint & Appaloosa: $16,723.63, $22,955.49, -27.15%, $19,959.41, -16.21%

#### Breeding Development Fund

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>January 2012</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>$19,841.59</td>
<td>$27,235.32</td>
<td>-27.15%</td>
<td>$23,680.66</td>
<td>-16.21%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>$15,306.37</td>
<td>$21,010.11</td>
<td>-27.15%</td>
<td>$18,267.93</td>
<td>-16.21%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>$1,700.71</td>
<td>$2,334.46</td>
<td>-27.15%</td>
<td>$2,029.77</td>
<td>-16.21%</td>
</tr>
</tbody>
</table>

### Administration

- Thoroughbred: $1,889.68, $2,593.84, -27.15%, $2,255.30, -16.21%
- Quarterhorse: $1,700.71, $2,334.46, -27.15%, $2,029.77, -16.21%
- Paint & Appaloosa: $188.97, $259.38, -27.15%, $225.53, -16.21%

### Benevolence

- Thoroughbred: $944.84, $1,296.92, -27.15%, $1,127.65, -16.21%
- Quarterhorse: $850.35, $1,167.23, -27.15%, $1,014.89, -16.21%
- Paint & Appaloosa: $94.48, $129.69, -27.15%, $112.77, -16.22%

### Promotions

- Thoroughbred: $1,889.68, $2,593.84, -27.15%, $2,255.30, -16.21%
- Quarterhorse: $1,700.71, $2,334.46, -27.15%, $2,029.77, -16.21%
- Paint & Appaloosa: $188.97, $259.38, -27.15%, $225.53, -16.21%

### Licensee

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>January 2012</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licensee</td>
<td>$982,631.25</td>
<td>$1,037,536.16</td>
<td>-5.29%</td>
<td>$1,172,756.29</td>
<td>-16.21%</td>
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### Remington Park

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>January 2012</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>31</td>
<td>31</td>
<td>0.00%</td>
<td>31</td>
<td>0.00%</td>
</tr>
<tr>
<td>Opening Date</td>
<td>11/21/05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Adjusted Gross Revenue $7,365,036.54 $7,875,222.81 -6.48% $7,104,111.66 3.67%

### State Tax

- Higher Education Trust Fund 88,380.44 283,508.02 -68.83% 85,249.34 3.67%
- Education Reform 648,123.22 2,079,058.82 -68.83% 625,161.83 3.67%

### Purse Fund

#### Purses
- Thoroughbred 878,280.61 626,080.21 40.28% 879,133.82 -0.10%
- Quarterhorse 750,681.35 535,121.39 40.28% 743,267.68 1.00%
- Paint & Appaloosa 97,770.86 69,695.72 40.28% 94,307.08 3.67%

#### Breeding Development Fund

#### Special Account
- Thoroughbred 198,855.99 141,754.01 40.28% 159,842.51 24.41%
- Quarterhorse 218,741.59 155,929.41 40.28% 191,811.01 14.04%
- Paint & Appaloosa 9,942.80 7,087.70 40.28% 9,590.55 3.67%

#### Administration
- Thoroughbred 11,047.55 7,875.22 40.28% 10,656.17 3.67%
- Quarterhorse 9,942.80 7,087.70 40.28% 9,590.55 3.67%
- Paint & Appaloosa 1,104.75 787.52 40.28% 1,065.62 3.67%

#### Benevolence
- Thoroughbred 5,523.78 3,937.62 40.28% 5,328.08 3.67%
- Quarterhorse 4,971.40 3,543.85 40.28% 4,795.28 3.67%
- Paint & Appaloosa 552.38 393.77 40.28% 532.81 3.67%

#### Promotions
- Thoroughbred 11,047.55 7,875.22 40.28% 10,656.17 3.67%
- Quarterhorse 9,942.80 7,087.70 40.28% 9,590.55 3.67%
- Paint & Appaloosa 1,104.75 787.52 40.28% 1,065.62 3.67%

### Licensee

Licensee $4,419,021.92 $3,937,611.41 12.23% $4,262,466.99 3.67%

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### Pie Chart

- Adjusted Gross Revenue
- State Tax
- Purses
- Defender Fund
- Administration
- Benevolence
- Promotions
- Licensee

- Current month
- Prior month
OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 2013

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS

Millions

[Bar chart showing adjusted gross revenue for each month from February 2012 to January 2013, with two categories: WRD and RP.]