

STATISTICAL AUDIT

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

September 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  
SEPTEMBER 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

October 10, 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 September 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, appearing to read "Gary A. Jones".

**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 SEPTEMBER 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 September 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,

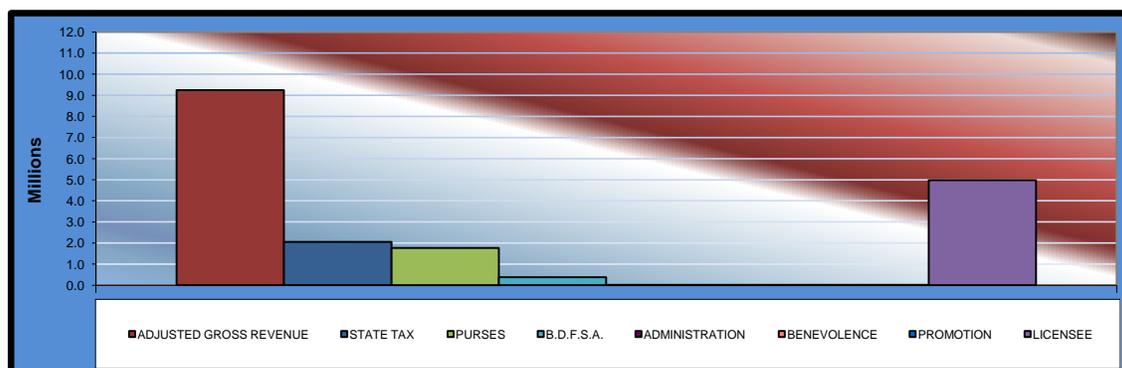
A handwritten signature in blue ink that reads "Gary A. Jones".

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

October 10, 2012

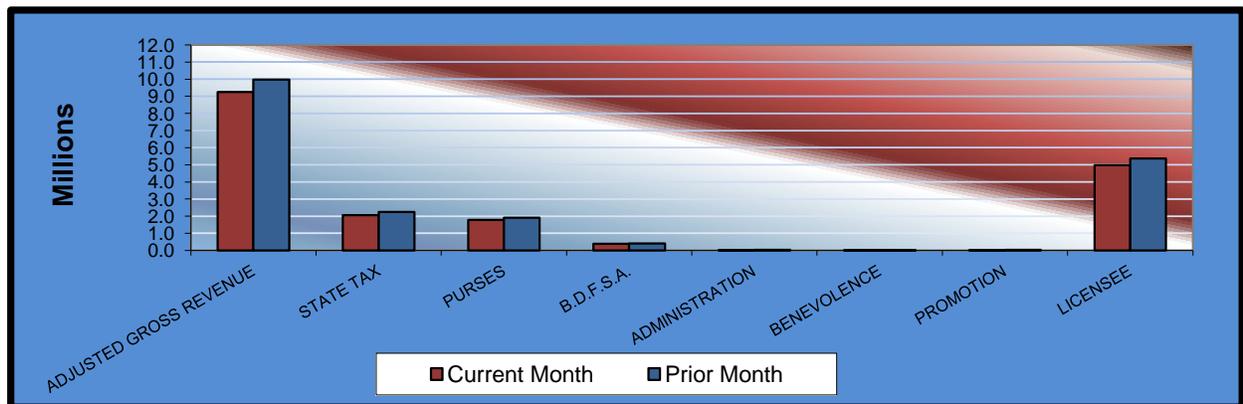
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
September 2012**

	<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>\$9,246,940.94</u>	<u>\$1,678,450.04</u>	<u>\$7,568,490.90</u>
<b>State Tax</b>			
Higher Education Trust Fund	247,196.13	20,141.40	227,054.73
Education Reform	1,812,771.60	147,703.60	1,665,068.00
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	895,944.60	219,037.72	676,906.88
Quarterhorse	779,096.65	200,532.82	578,563.83
Paint & Appaloosa	97,635.21	22,281.42	75,353.79
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	179,697.53	26,435.59	153,261.94
Quarterhorse	188,981.30	20,393.17	168,588.13
Paint & Appaloosa	9,929.01	2,265.91	7,663.10
<u>Administration</u>			
Thoroughbred	11,032.23	2,517.68	8,514.55
Quarterhorse	9,929.01	2,265.91	7,663.10
Paint & Appaloosa	1,103.23	251.77	851.46
<u>Benevolence</u>			
Thoroughbred	5,516.12	1,258.84	4,257.28
Quarterhorse	4,964.50	1,132.95	3,831.55
Paint & Appaloosa	551.61	125.88	425.73
<u>Promotions</u>			
Thoroughbred	11,032.23	2,517.68	8,514.55
Quarterhorse	9,929.01	2,265.91	7,663.10
Paint & Appaloosa	1,103.23	251.77	851.46
<b>Licensee</b>	\$4,980,527.74	\$1,007,070.02	\$3,973,457.72



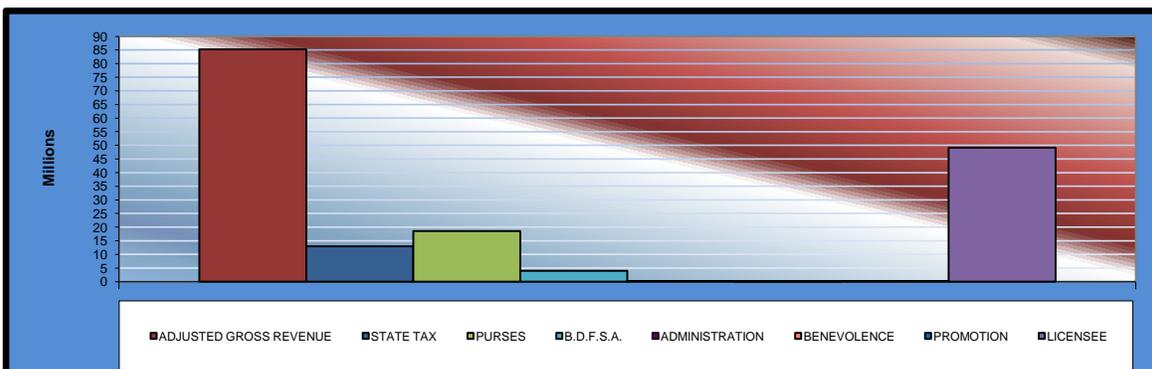
**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**September 2012**

	<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	\$9,246,940.94	\$9,966,930.50	-7.22%	\$8,766,527.42	5.48%
<b>State Tax</b>					
Higher Education Trust Fund	247,196.13	268,181.85	-7.83%	231,816.54	6.63%
Education Reform	1,812,771.60	1,966,666.97	-7.83%	1,699,987.94	6.63%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	895,944.60	961,739.29	-6.84%	855,184.05	4.77%
Quarterhorse	779,096.65	835,603.08	-6.76%	744,684.21	4.62%
Paint & Appaloosa	97,635.21	104,916.81	-6.94%	93,030.42	4.95%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	179,697.53	194,123.83	-7.43%	169,727.36	5.87%
Quarterhorse	188,981.30	204,673.72	-7.67%	177,736.05	6.33%
Paint & Appaloosa	9,929.01	10,669.50	-6.94%	9,460.72	4.95%
<u>Administration</u>					
Thoroughbred	11,032.23	11,855.01	-6.94%	10,511.91	4.95%
Quarterhorse	9,929.01	10,669.50	-6.94%	9,460.72	4.95%
Paint & Appaloosa	1,103.23	1,185.50	-6.94%	1,051.19	4.95%
<u>Benevolence</u>					
Thoroughbred	5,516.12	5,927.50	-6.94%	5,255.96	4.95%
Quarterhorse	4,964.50	5,334.76	-6.94%	4,730.36	4.95%
Paint & Appaloosa	551.61	592.75	-6.94%	525.58	4.95%
<u>Promotions</u>					
Thoroughbred	11,032.23	11,855.01	-6.94%	10,511.91	4.95%
Quarterhorse	9,929.01	10,669.50	-6.94%	9,460.72	4.95%
Paint & Appaloosa	1,103.23	1,185.50	-6.94%	1,051.19	4.95%
<b>Licensee</b>	\$4,980,527.74	\$5,361,080.42	-7.10%	\$4,732,340.59	5.24%



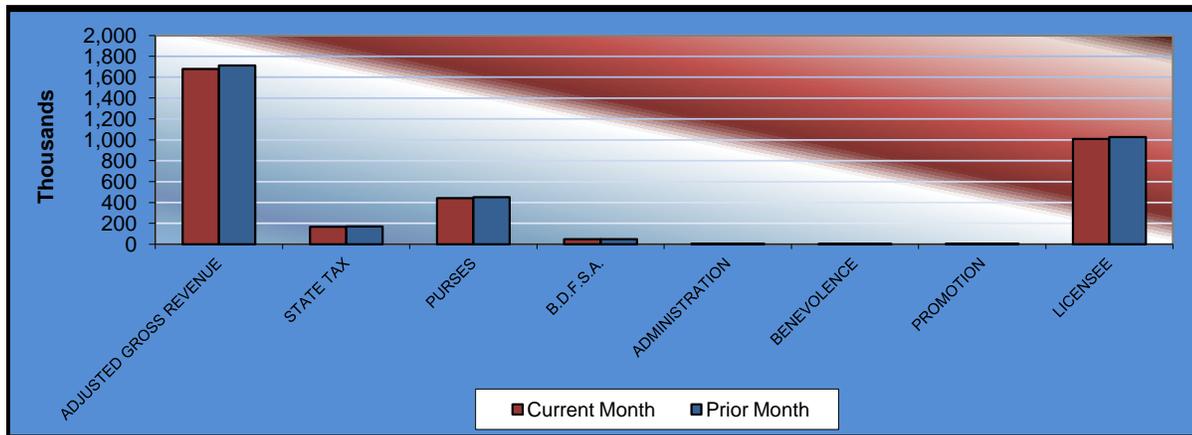
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
September 2012**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	548	274	274
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$85,200,715.94</u>	<u>\$15,653,861.28</u>	<u>\$69,546,854.66</u>
<b>State Tax</b>			
Higher Education Trust Fund	1,554,251.96	187,846.32	1,366,405.64
Education Reform	11,397,847.81	1,377,539.78	10,020,308.03
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	9,403,996.23	1,825,328.88	7,578,667.35
Quarterhorse	8,131,747.28	1,671,120.07	6,460,627.21
Paint & Appaloosa	1,021,918.39	185,680.00	836,238.39
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	1,854,426.55	220,298.32	1,634,128.23
Quarterhorse	2,000,833.25	169,944.43	1,830,888.82
Paint & Appaloosa	103,923.89	18,882.71	85,041.18
<u>Administration</u>			
Thoroughbred	115,471.01	20,980.80	94,490.21
Quarterhorse	103,923.90	18,882.71	85,041.19
Paint & Appaloosa	11,547.15	2,098.09	9,449.06
<u>Benevolence</u>			
Thoroughbred	57,735.50	10,490.40	47,245.10
Quarterhorse	51,961.95	9,441.35	42,520.60
Paint & Appaloosa	5,773.56	1,049.06	4,724.50
<u>Promotions</u>			
Thoroughbred	97,007.89	2,517.68	94,490.21
Quarterhorse	103,923.90	18,882.71	85,041.19
Paint & Appaloosa	11,547.15	2,098.09	9,449.06
<b>Licensee</b>	<b>\$49,154,415.45</b>	<b>\$9,892,316.76</b>	<b>\$39,262,098.69</b>



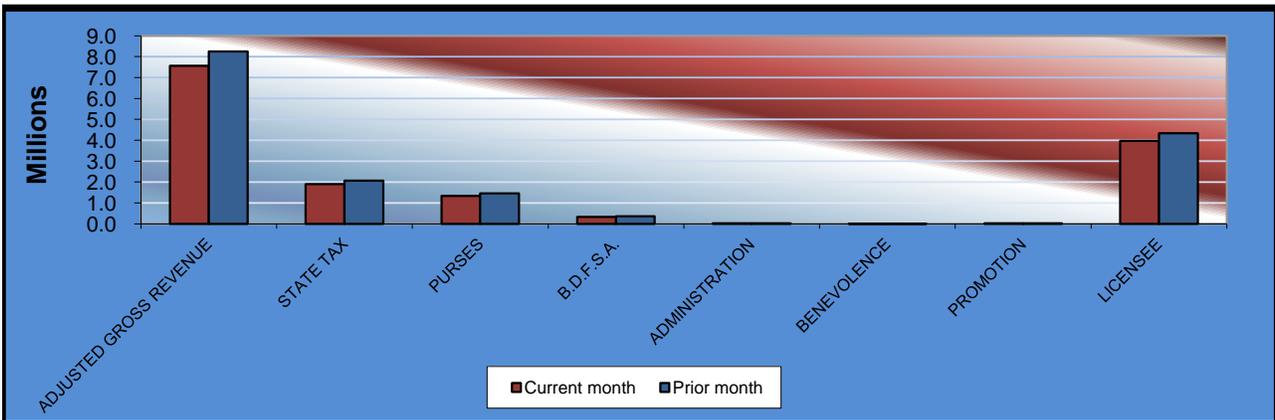
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
September 2012**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2011</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	1,678,450.04	1,712,558.70	-1.99%	\$1,732,182.57	-3.10%
<b>State Tax</b>					
Higher Education Trust Fund	20,141.40	20,550.70	-1.99%	20,786.19	-3.10%
Education Reform	147,703.60	150,705.17	-1.99%	152,432.07	-3.10%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	219,037.72	223,488.91	-1.99%	226,049.83	-3.10%
Quarterhorse	200,532.82	204,607.95	-1.99%	206,952.51	-3.10%
Paint & Appaloosa	22,281.42	22,734.22	-1.99%	22,994.72	-3.10%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	26,435.59	26,972.80	-1.99%	27,281.88	-3.10%
Quarterhorse	20,393.17	20,807.59	-1.99%	21,046.02	-3.10%
Paint & Appaloosa	2,265.91	2,311.95	-1.99%	2,338.45	-3.10%
<u>Administration</u>					
Thoroughbred	2,517.68	2,568.84	-1.99%	2,598.27	-3.10%
Quarterhorse	2,265.91	2,311.95	-1.99%	2,338.45	-3.10%
Paint & Appaloosa	251.77	256.88	-1.99%	259.83	-3.10%
<u>Benevolence</u>					
Thoroughbred	1,258.84	1,284.42	-1.99%	1,299.14	-3.10%
Quarterhorse	1,132.95	1,155.98	-1.99%	1,169.22	-3.10%
Paint & Appaloosa	125.88	128.45	-2.00%	129.90	-3.09%
<u>Promotions</u>					
Thoroughbred	2,517.68	2,568.84	-1.99%	2,598.27	-3.10%
Quarterhorse	2,265.91	2,311.95	-1.99%	2,338.45	-3.10%
Paint & Appaloosa	251.77	256.88	-1.99%	259.83	-3.10%
<b>Licensee</b>	1,007,070.02	1,027,535.22	-1.99%	\$1,039,309.54	-3.10%



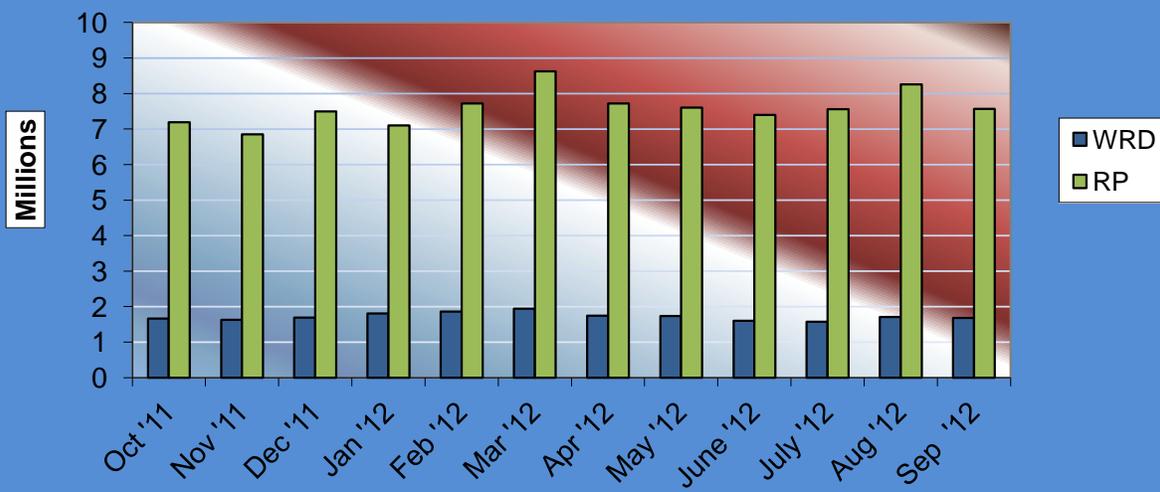
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
September 2012**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2011</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	7,568,490.90	8,254,371.80	-8.31%	\$7,034,344.85	7.59%
<b>State Tax</b>					
Higher Education Trust Fund	227,054.73	247,631.15	-8.31%	211,030.35	7.59%
Education Reform	1,665,068.00	1,815,961.80	-8.31%	1,547,555.87	7.59%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	676,906.88	738,250.38	-8.31%	629,134.22	7.59%
Quarterhorse	578,563.83	630,995.13	-8.31%	537,731.70	7.59%
Paint & Appaloosa	75,353.79	82,182.59	-8.31%	70,035.70	7.59%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	153,261.94	167,151.03	-8.31%	142,445.48	7.59%
Quarterhorse	168,588.13	183,866.13	-8.31%	156,690.03	7.59%
Paint & Appaloosa	7,663.10	8,357.55	-8.31%	7,122.27	7.59%
<u>Administration</u>					
Thoroughbred	8,514.55	9,286.17	-8.31%	7,913.64	7.59%
Quarterhorse	7,663.10	8,357.55	-8.31%	7,122.27	7.59%
Paint & Appaloosa	851.46	928.62	-8.31%	791.36	7.59%
<u>Benevolence</u>					
Thoroughbred	4,257.28	4,643.08	-8.31%	3,956.82	7.59%
Quarterhorse	3,831.55	4,178.78	-8.31%	3,561.14	7.59%
Paint & Appaloosa	425.73	464.30	-8.31%	395.68	7.59%
<u>Promotions</u>					
Thoroughbred	8,514.55	9,286.17	-8.31%	7,913.64	7.59%
Quarterhorse	7,663.10	8,357.55	-8.31%	7,122.27	7.59%
Paint & Appaloosa	851.46	928.62	-8.31%	791.36	7.59%
<b>Licensee</b>	3,973,457.72	4,333,545.20	-8.31%	\$3,693,031.05	7.59%



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

**ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS**





OFFICE OF THE STATE AUDITOR AND INSPECTOR

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