

STATISTICAL AUDIT

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

April 2013



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 2013**

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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 9, 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 April 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,

A handwritten signature in blue ink that reads "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 APRIL 2013**

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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 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,

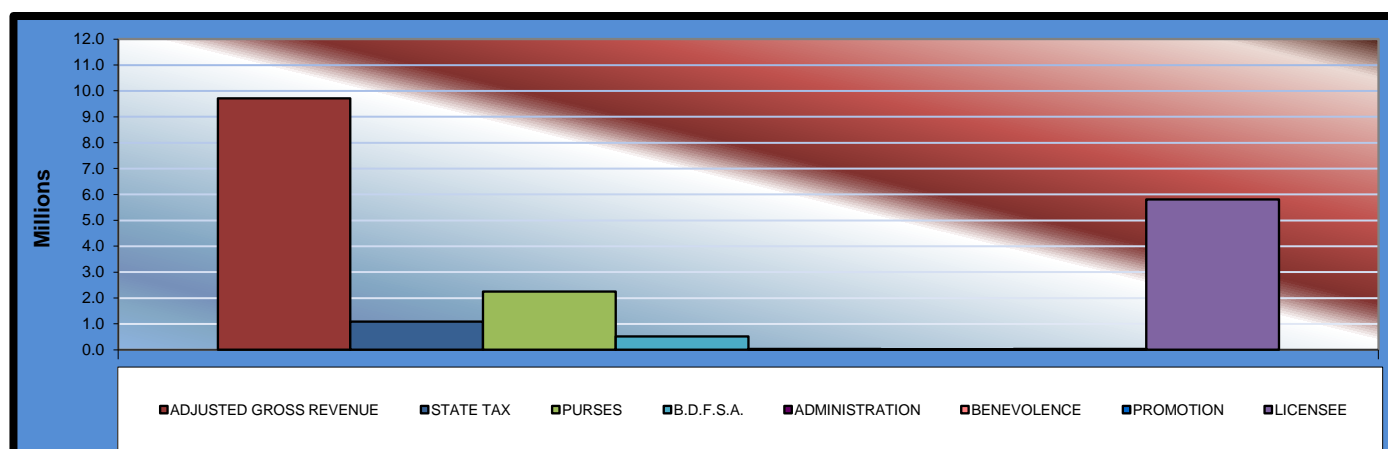
A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

May 9, 2013

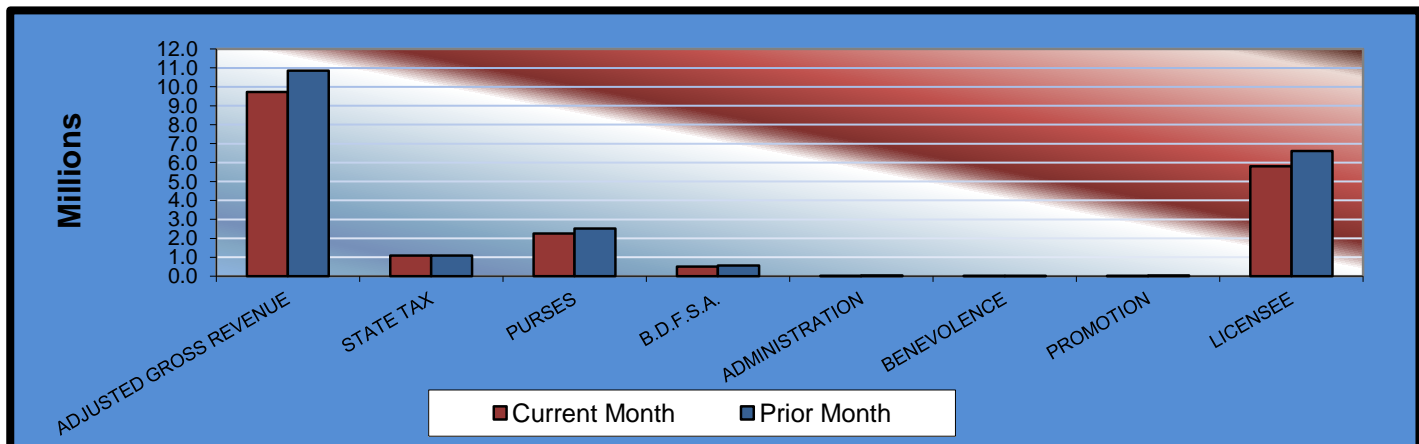
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2013**

	<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>\$9,717,944.65</u>	<u>\$1,650,362.43</u>	<u>\$8,067,582.22</u>
<b>State Tax</b>			
Higher Education Trust Fund	129,782.04	19,804.35	109,977.69
Education Reform	951,734.93	145,231.89	806,503.04
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,141,536.09	179,476.91	962,059.18
Quarterhorse	986,602.52	164,314.20	822,288.32
Paint & Appaloosa	125,354.28	18,257.13	107,097.15
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	239,485.73	21,661.01	217,824.72
Quarterhorse	256,317.11	16,709.92	239,607.19
Paint & Appaloosa	12,747.90	1,856.66	10,891.24
<u>Administration</u>			
Thoroughbred	14,164.32	2,062.95	12,101.37
Quarterhorse	12,747.90	1,856.66	10,891.24
Paint & Appaloosa	1,416.44	206.30	1,210.14
<u>Benevolence</u>			
Thoroughbred	7,082.16	1,031.48	6,050.68
Quarterhorse	6,373.95	928.33	5,445.62
Paint & Appaloosa	708.22	103.15	605.07
<u>Promotions</u>			
Thoroughbred	14,164.32	2,062.95	12,101.37
Quarterhorse	12,747.90	1,856.66	10,891.24
Paint & Appaloosa	1,416.44	206.30	1,210.14
<b>Licensee</b>	<b>\$5,803,562.40</b>	<b>\$1,072,735.58</b>	<b>\$4,730,826.82</b>



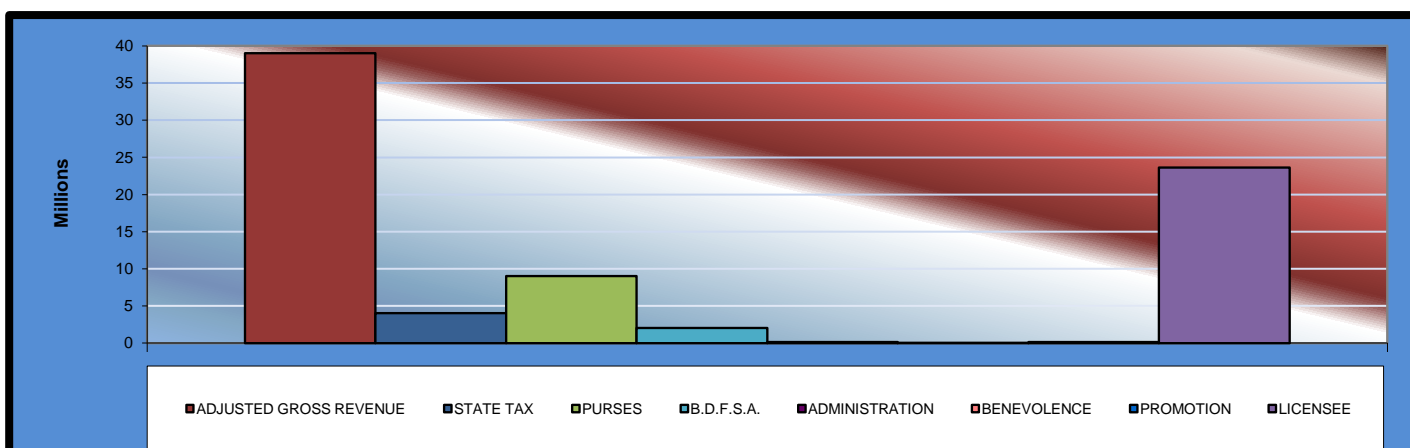
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2013

	<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	\$9,717,944.65	\$10,850,085.30	-10.43%	\$9,459,818.82	2.73%
<b>State Tax</b>					
Higher Education Trust Fund	129,782.04	130,201.02	-0.32%	120,508.33	7.70%
Education Reform	951,734.93	954,807.50	-0.32%	883,727.78	7.70%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,141,536.09	1,273,496.54	-10.36%	1,109,797.01	2.86%
Quarterhorse	986,602.52	1,101,310.31	-10.42%	960,077.59	2.76%
Paint & Appaloosa	125,354.28	139,741.34	-10.30%	121,725.89	2.98%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	239,485.73	266,026.70	-9.98%	231,250.97	3.56%
Quarterhorse	256,317.11	284,260.60	-9.83%	246,865.57	3.83%
Paint & Appaloosa	12,747.90	14,210.99	-10.30%	12,378.91	2.98%
<u>Administration</u>					
Thoroughbred	14,164.32	15,789.98	-10.30%	13,754.34	2.98%
Quarterhorse	12,747.90	14,210.99	-10.30%	12,378.91	2.98%
Paint & Appaloosa	1,416.44	1,579.00	-10.30%	1,375.44	2.98%
<u>Benevolence</u>					
Thoroughbred	7,082.16	7,894.99	-10.30%	6,877.17	2.98%
Quarterhorse	6,373.95	7,105.48	-10.30%	6,189.45	2.98%
Paint & Appaloosa	708.22	789.49	-10.29%	687.73	2.98%
<u>Promotions</u>					
Thoroughbred	14,164.32	15,789.98	-10.30%	13,754.34	2.98%
Quarterhorse	12,747.90	14,210.99	-10.30%	12,378.91	2.98%
Paint & Appaloosa	1,416.44	1,579.00	-10.30%	1,375.44	2.98%
Licensee	\$5,803,562.40	\$6,607,080.40	-12.16%	\$5,704,715.04	1.73%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2013**

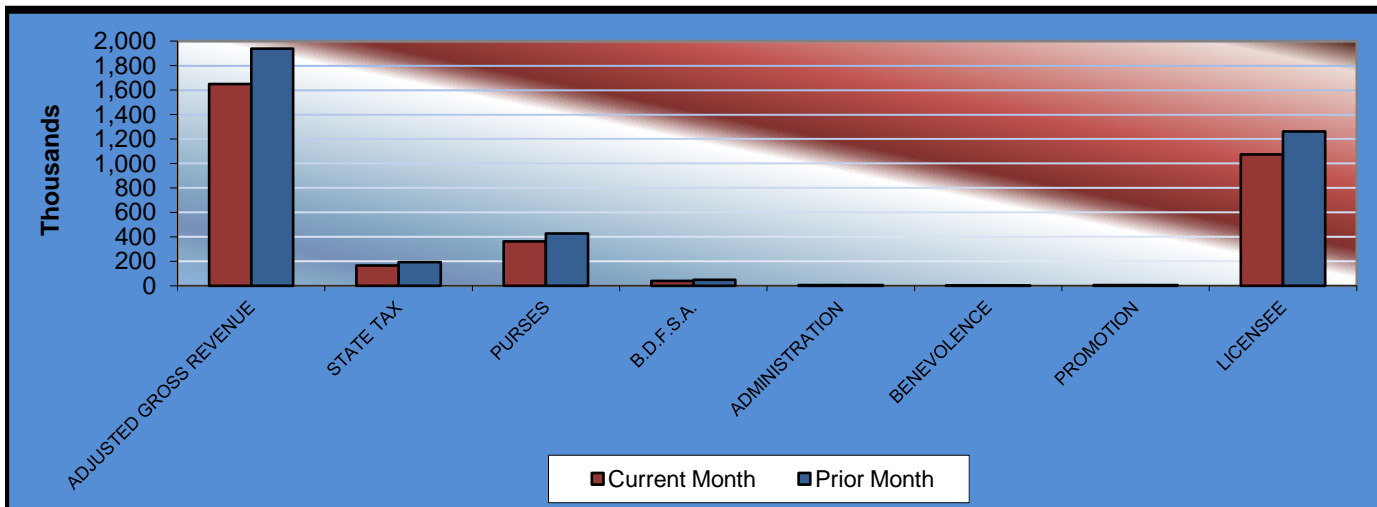
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	240	120	120
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$39,003,640.04</u>	<u>\$6,809,189.86</u>	<u>\$32,194,450.18</u>
<b>State Tax</b>			
Higher Education Trust Fund	481,210.38	81,710.27	399,500.11
Education Reform	3,528,876.12	599,208.70	2,929,667.42
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	4,579,687.58	740,499.39	3,839,188.19
Quarterhorse	3,959,359.28	677,939.94	3,281,419.34
Paint & Appaloosa	502,707.98	75,326.65	427,381.33
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	958,620.78	89,370.62	869,250.16
Quarterhorse	1,025,118.22	68,943.05	956,175.17
Paint & Appaloosa	51,122.87	7,660.35	43,462.52
<u>Administration</u>			
Thoroughbred	56,803.16	8,511.49	48,291.67
Quarterhorse	51,122.87	7,660.35	43,462.52
Paint & Appaloosa	5,680.32	851.15	4,829.17
<u>Benevolence</u>			
Thoroughbred	28,401.58	4,255.75	24,145.83
Quarterhorse	25,561.41	3,830.17	21,731.24
Paint & Appaloosa	2,840.15	425.58	2,414.57
<u>Promotions</u>			
Thoroughbred	56,803.16	8,511.49	48,291.67
Quarterhorse	51,122.87	7,660.35	43,462.52
Paint & Appaloosa	5,680.32	851.15	4,829.17
<b>Licensee</b>	<b>\$23,632,920.99</b>	<b>\$4,425,973.41</b>	<b>\$19,206,947.58</b>





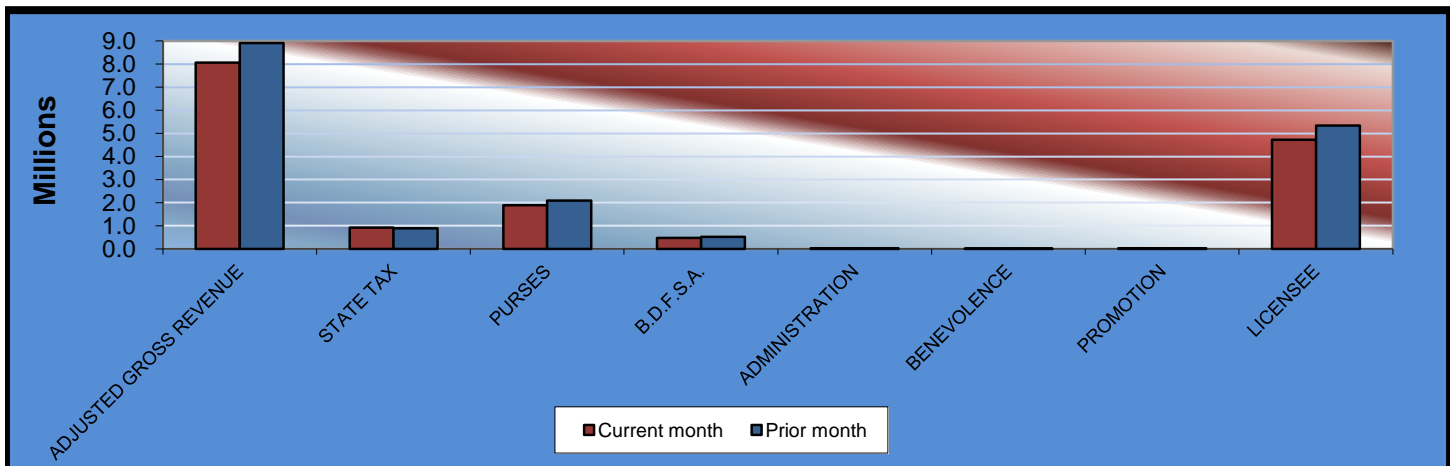
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2013

<u>Will Rogers Downs</u>	<b>CURRENT MONTH</b>	<b>PRIOR MONTH</b>	<b>% CHANGE</b>	<b>April 2012</b>	<b>% CHANGE</b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	1,650,362.43	\$1,940,584.34	-14.96%	\$1,741,560.02	-5.24%
<b>State Tax</b>					
Higher Education Trust Fund	19,804.35	23,287.01	-14.96%	20,898.71	-5.24%
Education Reform	145,231.89	170,771.42	-14.96%	153,257.27	-5.24%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	179,476.91	211,038.55	-14.96%	189,394.65	-5.24%
Quarterhorse	164,314.20	193,209.42	-14.96%	173,394.06	-5.24%
Paint & Appaloosa	18,257.13	21,467.71	-14.96%	19,266.00	-5.24%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	21,661.01	25,470.17	-14.96%	22,857.98	-5.24%
Quarterhorse	16,709.92	19,648.42	-14.96%	17,633.30	-5.24%
Paint & Appaloosa	1,856.66	2,183.16	-14.96%	1,959.26	-5.24%
<u>Administration</u>					
Thoroughbred	2,062.95	2,425.73	-14.96%	2,176.95	-5.24%
Quarterhorse	1,856.66	2,183.16	-14.96%	1,959.26	-5.24%
Paint & Appaloosa	206.30	242.57	-14.95%	217.70	-5.24%
<u>Benevolence</u>					
Thoroughbred	1,031.48	1,212.87	-14.96%	1,088.48	-5.24%
Quarterhorse	928.33	1,091.58	-14.96%	979.63	-5.24%
Paint & Appaloosa	103.15	121.29	-14.96%	108.85	-5.24%
<u>Promotions</u>					
Thoroughbred	2,062.95	2,425.73	-14.96%	2,176.95	-5.24%
Quarterhorse	1,856.66	2,183.16	-14.96%	1,959.26	-5.24%
Paint & Appaloosa	206.30	242.57	-14.95%	217.70	-5.24%
<b>Licensee</b>	<b>1,072,735.58</b>	<b>\$1,261,379.82</b>	<b>-14.96%</b>	<b>\$1,132,014.01</b>	<b>-5.24%</b>



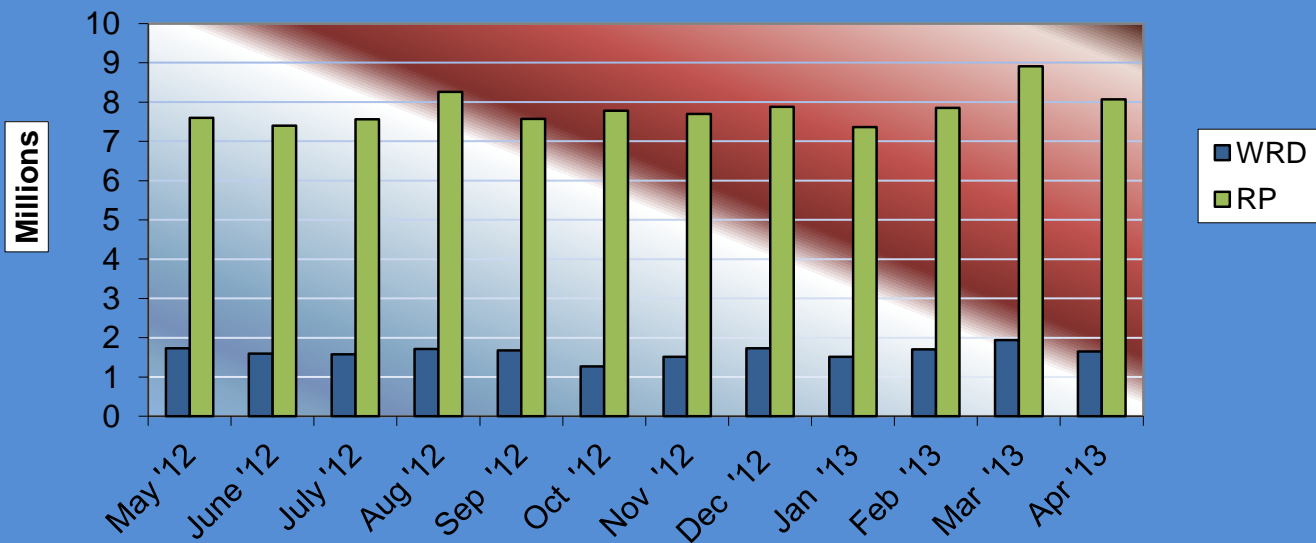
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2013

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2012</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	8,067,582.22	8,909,500.96	-9.45%	\$7,718,258.80	4.53%
<b>State Tax</b>					
Higher Education Trust Fund	109,977.69	106,914.01	2.87%	99,609.62	10.41%
Education Reform	806,503.04	784,036.08	2.87%	730,470.51	10.41%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	962,059.18	1,062,457.99	-9.45%	920,402.36	4.53%
Quarterhorse	822,288.32	908,100.89	-9.45%	786,683.53	4.53%
Paint & Appaloosa	107,097.15	118,273.63	-9.45%	102,459.89	4.53%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	217,824.72	240,556.53	-9.45%	208,392.99	4.53%
Quarterhorse	239,607.19	264,612.18	-9.45%	229,232.27	4.53%
Paint & Appaloosa	10,891.24	12,027.83	-9.45%	10,419.65	4.53%
<u>Administration</u>					
Thoroughbred	12,101.37	13,364.25	-9.45%	11,577.39	4.53%
Quarterhorse	10,891.24	12,027.83	-9.45%	10,419.65	4.53%
Paint & Appaloosa	1,210.14	1,336.43	-9.45%	1,157.74	4.53%
<u>Benevolence</u>					
Thoroughbred	6,050.68	6,682.12	-9.45%	5,788.69	4.53%
Quarterhorse	5,445.62	6,013.90	-9.45%	5,209.82	4.53%
Paint & Appaloosa	605.07	668.20	-9.45%	578.88	4.52%
<u>Promotions</u>					
Thoroughbred	12,101.37	13,364.25	-9.45%	11,577.39	4.53%
Quarterhorse	10,891.24	12,027.83	-9.45%	10,419.65	4.53%
Paint & Appaloosa	1,210.14	1,336.43	-9.45%	1,157.74	4.53%
<b>Licensee</b>	4,730,826.82	5,345,700.58	-11.50%	\$4,572,701.03	3.46%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2013**

**ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
**2300 N. LINCOLN BOULEVARD, ROOM 100**  
**OKLAHOMA CITY, OK 73105-4896**

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