

STATISTICAL AUDIT

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

March 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  
MARCH 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

April 8, 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 March 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 MARCH 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 March 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,

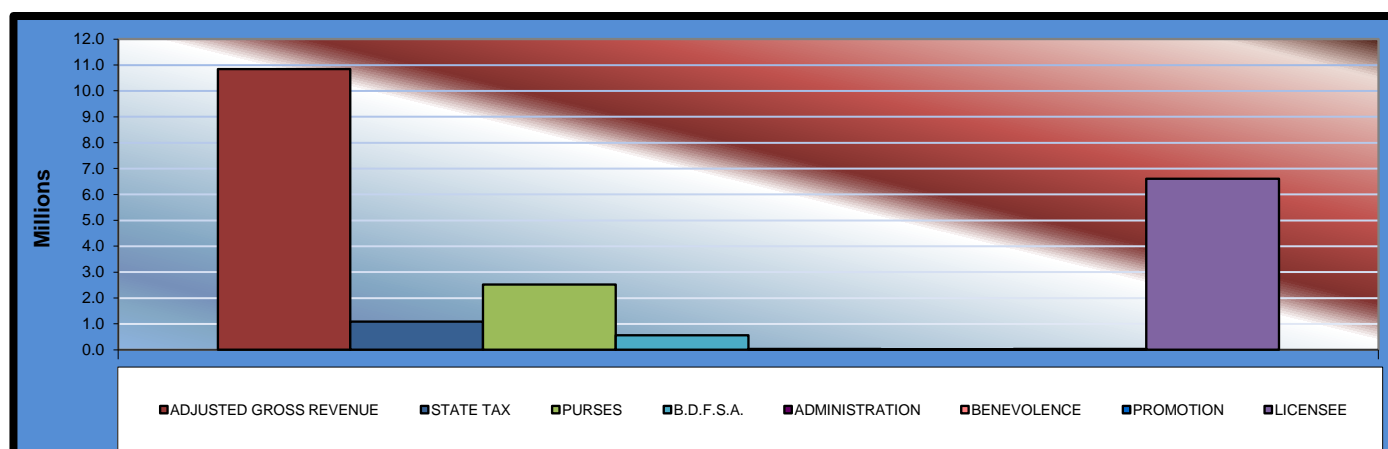
A handwritten signature in blue ink that reads "Gary A. Jones".

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

April 8, 2013

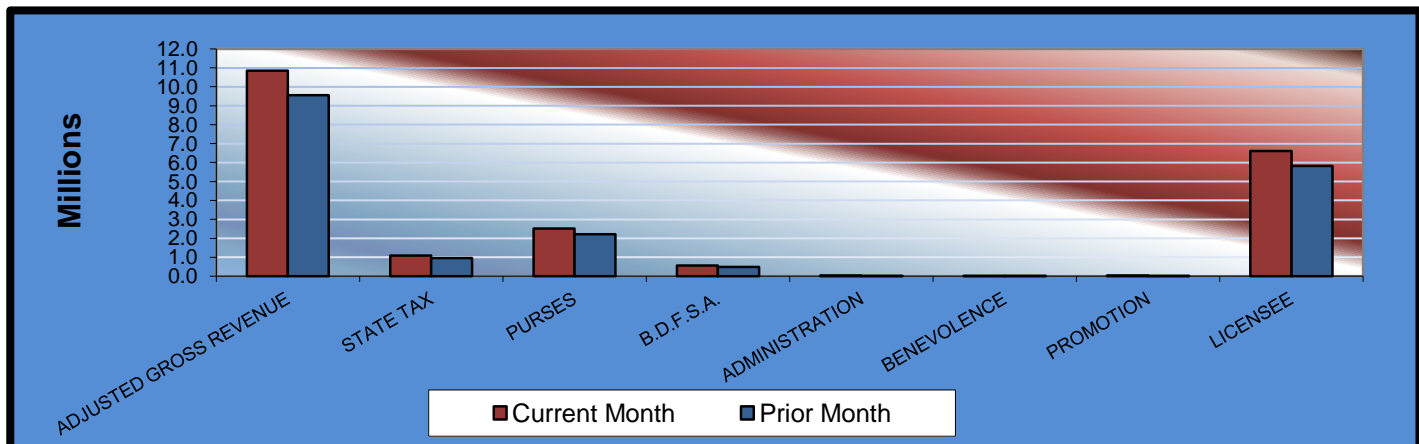
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MARCH 2013**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$10,850,085.30</u>	<u>\$1,940,584.34</u>	<u>\$8,909,500.96</u>
<b>State Tax</b>			
Higher Education Trust Fund	130,201.02	23,287.01	106,914.01
Education Reform	954,807.50	170,771.42	784,036.08
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,273,496.54	211,038.55	1,062,457.99
Quarterhorse	1,101,310.31	193,209.42	908,100.89
Paint & Appaloosa	139,741.34	21,467.71	118,273.63
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	266,026.70	25,470.17	240,556.53
Quarterhorse	284,260.60	19,648.42	264,612.18
Paint & Appaloosa	14,210.99	2,183.16	12,027.83
<u>Administration</u>			
Thoroughbred	15,789.98	2,425.73	13,364.25
Quarterhorse	14,210.99	2,183.16	12,027.83
Paint & Appaloosa	1,579.00	242.57	1,336.43
<u>Benevolence</u>			
Thoroughbred	7,894.99	1,212.87	6,682.12
Quarterhorse	7,105.48	1,091.58	6,013.90
Paint & Appaloosa	789.49	121.29	668.20
<u>Promotions</u>			
Thoroughbred	15,789.98	2,425.73	13,364.25
Quarterhorse	14,210.99	2,183.16	12,027.83
Paint & Appaloosa	1,579.00	242.57	1,336.43
<b>Licensee</b>	<b>\$6,607,080.40</b>	<b>\$1,261,379.82</b>	<b>\$5,345,700.58</b>



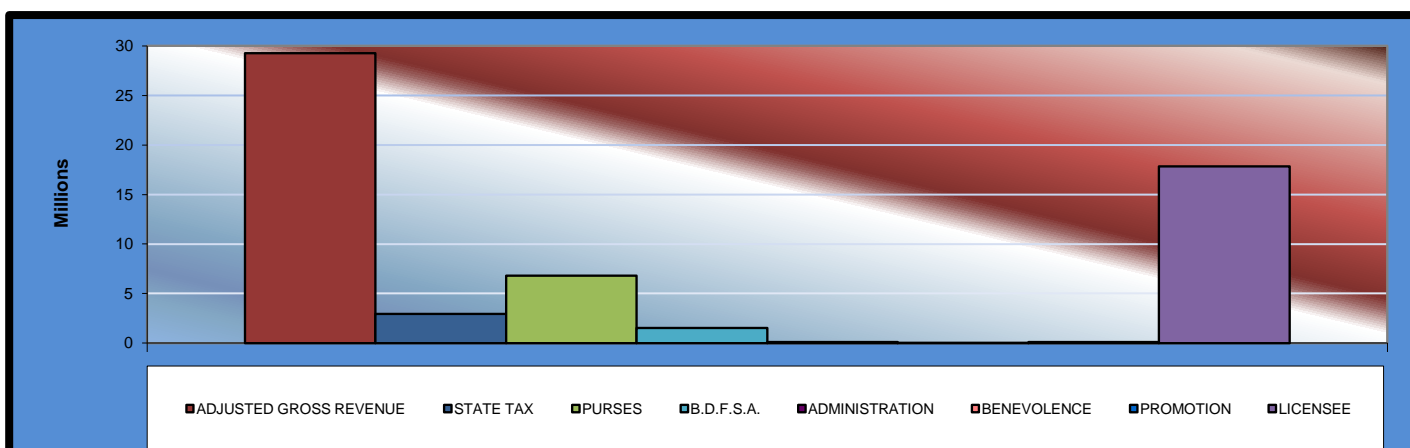
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2013

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	56	10.71%	62	0.00%
Opening Date					
Adjusted Gross Revenue	\$10,850,085.30	\$9,558,833.16	13.51%	\$10,569,572.23	2.65%
<b>State Tax</b>					
Higher Education Trust Fund	130,201.02	114,706.00	13.51%	126,834.86	2.65%
Education Reform	954,807.50	841,177.32	13.51%	930,122.35	2.65%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,273,496.54	1,121,972.57	13.51%	1,240,009.63	2.70%
Quarterhorse	1,101,310.31	970,252.45	13.51%	1,072,710.98	2.67%
Paint & Appaloosa	139,741.34	123,117.87	13.50%	136,010.01	2.74%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	266,026.70	234,410.77	13.49%	258,405.65	2.95%
Quarterhorse	284,260.60	250,492.55	13.48%	275,862.77	3.04%
Paint & Appaloosa	14,210.99	12,520.47	13.50%	13,831.52	2.74%
<u>Administration</u>					
Thoroughbred	15,789.98	13,911.63	13.50%	15,368.36	2.74%
Quarterhorse	14,210.99	12,520.47	13.50%	13,831.52	2.74%
Paint & Appaloosa	1,579.00	1,391.16	13.50%	1,536.85	2.74%
<u>Benevolence</u>					
Thoroughbred	7,894.99	6,955.81	13.50%	7,684.18	2.74%
Quarterhorse	7,105.48	6,260.23	13.50%	6,915.76	2.74%
Paint & Appaloosa	789.49	695.58	13.50%	768.42	2.74%
<u>Promotions</u>					
Thoroughbred	15,789.98	13,911.63	13.50%	15,368.36	2.74%
Quarterhorse	14,210.99	12,520.47	13.50%	13,831.52	2.74%
Paint & Appaloosa	1,579.00	1,391.16	13.50%	1,536.85	2.74%
<b>Licensee</b>	\$6,607,080.40	\$5,820,625.02	13.51%	\$6,438,942.64	2.61%



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

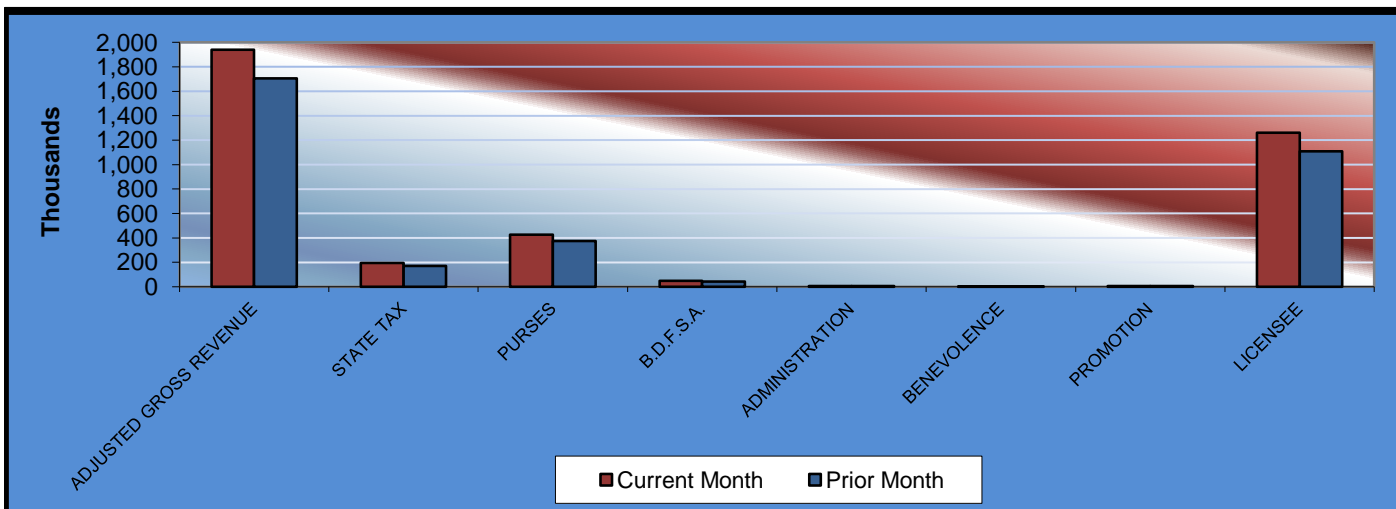
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	180	90	90
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$29,285,695.39</u>	<u>\$5,158,827.43</u>	<u>\$24,126,867.96</u>
<b>State Tax</b>			
Higher Education Trust Fund	351,428.34	61,905.92	289,522.42
Education Reform	2,577,141.19	453,976.81	2,123,164.38
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	3,438,151.49	561,022.48	2,877,129.01
Quarterhorse	2,972,756.76	513,625.74	2,459,131.02
Paint & Appaloosa	377,353.70	57,069.52	320,284.18
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	719,135.05	67,709.61	651,425.44
Quarterhorse	768,801.11	52,233.13	716,567.98
Paint & Appaloosa	38,374.97	5,803.69	32,571.28
<u>Administration</u>			
Thoroughbred	42,638.84	6,448.54	36,190.30
Quarterhorse	38,374.97	5,803.69	32,571.28
Paint & Appaloosa	4,263.88	644.85	3,619.03
<u>Benevolence</u>			
Thoroughbred	21,319.42	3,224.27	18,095.15
Quarterhorse	19,187.46	2,901.84	16,285.62
Paint & Appaloosa	2,131.93	322.43	1,809.50
<u>Promotions</u>			
Thoroughbred	42,638.84	6,448.54	36,190.30
Quarterhorse	38,374.97	5,803.69	32,571.28
Paint & Appaloosa	4,263.88	644.85	3,619.03
<b>Licensee</b>	<b>\$17,829,358.59</b>	<b>\$3,353,237.83</b>	<b>\$14,476,120.76</b>





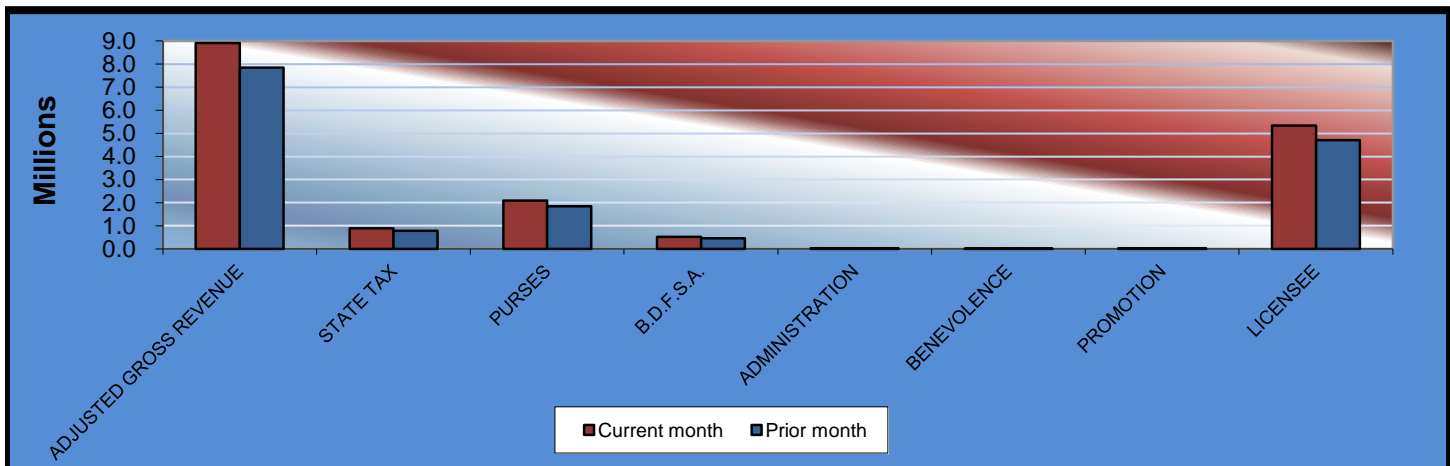
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2013

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>March 2012</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	12/09/05	12/09/05			
Adjusted Gross Revenue	\$1,940,584.34	\$1,706,502.70	13.72%	\$1,943,986.06	-0.17%
<b>State Tax</b>					
Higher Education Trust Fund	23,287.01	20,478.03	13.72%	23,327.83	-0.17%
Education Reform	170,771.42	150,172.24	13.72%	171,070.77	-0.17%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	211,038.55	185,582.16	13.72%	211,408.48	-0.17%
Quarterhorse	193,209.42	169,903.67	13.72%	193,548.11	-0.17%
Paint & Appaloosa	21,467.71	18,878.18	13.72%	21,505.35	-0.18%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	25,470.17	22,397.85	13.72%	25,514.82	-0.17%
Quarterhorse	19,648.42	17,278.34	13.72%	19,682.86	-0.17%
Paint & Appaloosa	2,183.16	1,919.82	13.72%	2,186.98	-0.17%
<u>Administration</u>					
Thoroughbred	2,425.73	2,133.13	13.72%	2,429.98	-0.17%
Quarterhorse	2,183.16	1,919.82	13.72%	2,186.98	-0.17%
Paint & Appaloosa	242.57	213.31	13.72%	243.01	-0.18%
<u>Benevolence</u>					
Thoroughbred	1,212.87	1,066.56	13.72%	1,214.99	-0.17%
Quarterhorse	1,091.58	959.91	13.72%	1,093.49	-0.17%
Paint & Appaloosa	121.29	106.66	13.72%	121.50	-0.17%
<u>Promotions</u>					
Thoroughbred	2,425.73	2,133.13	13.72%	2,429.98	-0.17%
Quarterhorse	2,183.16	1,919.82	13.72%	2,186.98	-0.17%
Paint & Appaloosa	242.57	213.31	13.72%	243.01	-0.18%
<b>Licensee</b>	\$1,261,379.82	\$1,109,226.76	13.72%	\$1,263,590.94	-0.17%



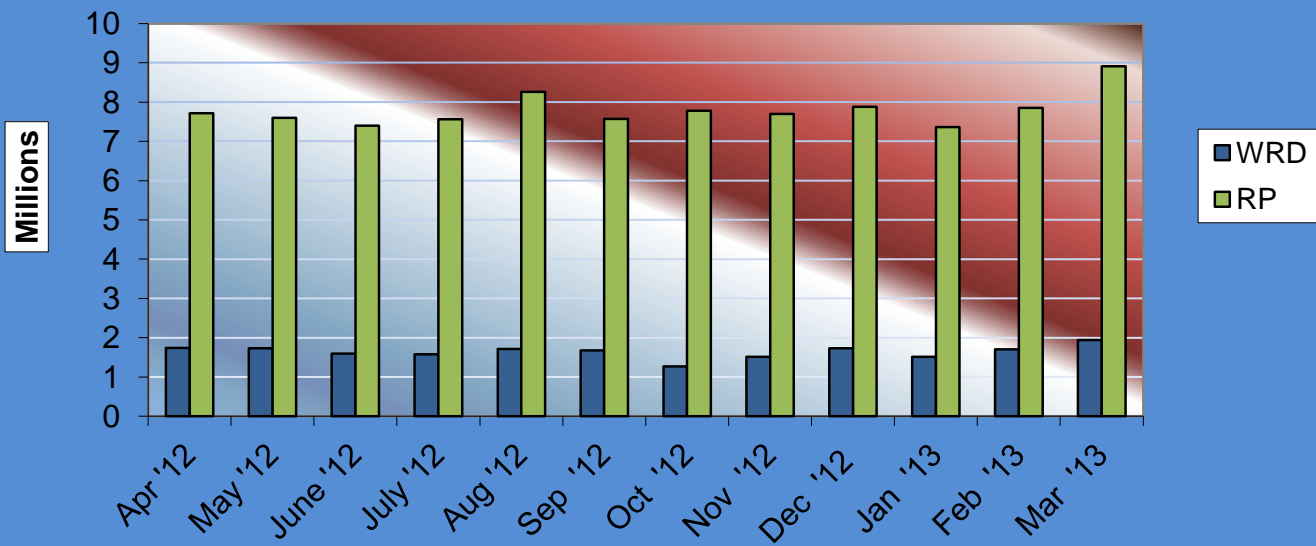
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2013

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>March 2012</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	8,909,500.96	\$7,852,330.46	13.46%	\$8,625,586.17	3.29%
<b>State Tax</b>					
Higher Education Trust Fund	106,914.01	94,227.97	13.46%	103,507.03	3.29%
Education Reform	784,036.08	691,005.08	13.46%	759,051.58	3.29%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,062,457.99	936,390.41	13.46%	1,028,601.15	3.29%
Quarterhorse	908,100.89	800,348.78	13.46%	879,162.87	3.29%
Paint & Appaloosa	118,273.63	104,239.69	13.46%	114,504.66	3.29%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	240,556.53	212,012.92	13.46%	232,890.83	3.29%
Quarterhorse	264,612.18	233,214.21	13.46%	256,179.91	3.29%
Paint & Appaloosa	12,027.83	10,600.65	13.46%	11,644.54	3.29%
<u>Administration</u>					
Thoroughbred	13,364.25	11,778.50	13.46%	12,938.38	3.29%
Quarterhorse	12,027.83	10,600.65	13.46%	11,644.54	3.29%
Paint & Appaloosa	1,336.43	1,177.85	13.46%	1,293.84	3.29%
<u>Benevolence</u>					
Thoroughbred	6,682.12	5,889.25	13.46%	6,469.19	3.29%
Quarterhorse	6,013.90	5,300.32	13.46%	5,822.27	3.29%
Paint & Appaloosa	668.20	588.92	13.46%	646.92	3.29%
<u>Promotions</u>					
Thoroughbred	13,364.25	11,778.50	13.46%	12,938.38	3.29%
Quarterhorse	12,027.83	10,600.65	13.46%	11,644.54	3.29%
Paint & Appaloosa	1,336.43	1,177.85	13.46%	1,293.84	3.29%
<b>Licensee</b>	5,345,700.58	\$4,711,398.26	13.46%	\$5,175,351.70	3.29%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MARCH 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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