

STATISTICAL AUDIT

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

September 2011



*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 2011**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



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 12, 2011

**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 2011. 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 SEPTEMBER 2011**

TABLE OF CONTENTS

	<u>PAGE</u>
STATE AUDITOR AND INSPECTOR LETTER	4
STATISTICAL REPORT OF GAMING OPERATIONS	5



Oklahoma State Auditor & Inspector

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

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 2011.

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,

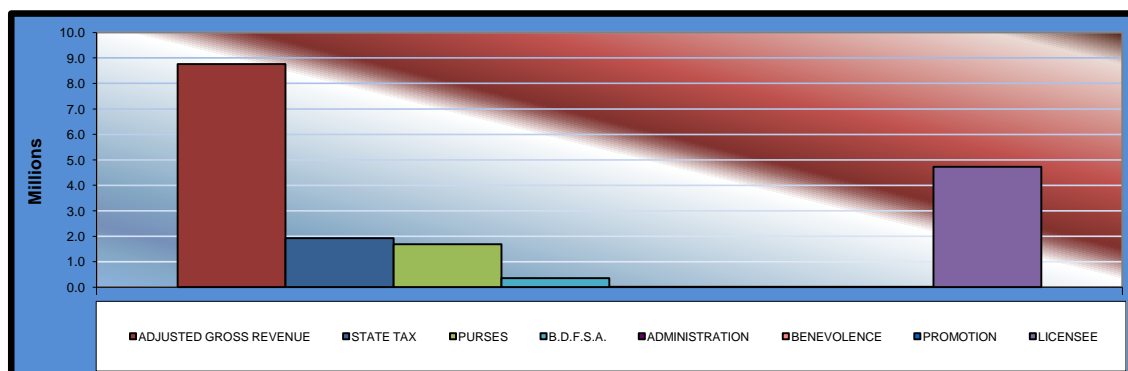
A handwritten signature in blue ink that reads "Gary A. Jones".

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

October 12, 2011

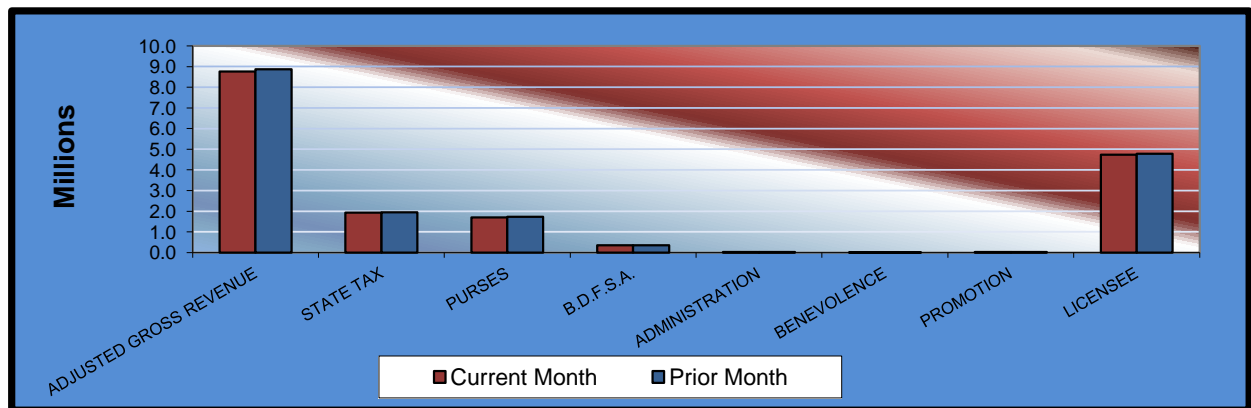
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2011**

	<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>\$8,766,527.42</u>	<u>\$1,732,182.57</u>	<u>\$7,034,344.85</u>
State Tax			
Higher Education Trust Fund	231,816.54	20,786.19	211,030.35
Education Reform	1,699,987.94	152,432.07	1,547,555.87
Purse Fund			
<u>Purses</u>			
Thoroughbred	855,184.05	226,049.83	629,134.22
Quarterhorse	744,684.21	206,952.51	537,731.70
Paint & Appaloosa	93,030.42	22,994.72	70,035.70
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	169,727.36	27,281.88	142,445.48
Quarterhorse	177,736.05	21,046.02	156,690.03
Paint & Appaloosa	9,460.72	2,338.45	7,122.27
<u>Administration</u>			
Thoroughbred	10,511.91	2,598.27	7,913.64
Quarterhorse	9,460.72	2,338.45	7,122.27
Paint & Appaloosa	1,051.19	259.83	791.36
<u>Benevolence</u>			
Thoroughbred	5,255.96	1,299.14	3,956.82
Quarterhorse	4,730.36	1,169.22	3,561.14
Paint & Appaloosa	525.58	129.90	395.68
<u>Promotions</u>			
Thoroughbred	10,511.91	2,598.27	7,913.64
Quarterhorse	9,460.72	2,338.45	7,122.27
Paint & Appaloosa	1,051.19	259.83	791.36
Licensee	\$4,732,340.59	\$1,039,309.54	\$3,693,031.05



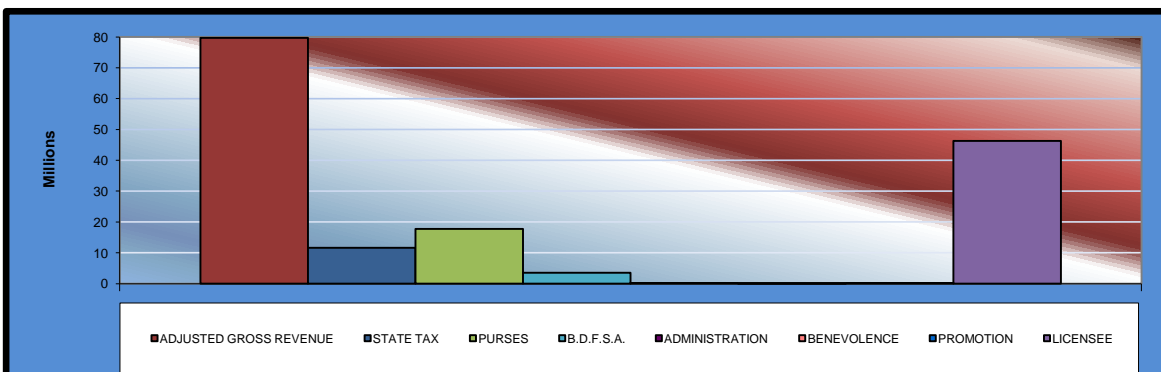
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2011**

	<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%
Adjusted Gross Revenue	\$8,766,527.42	\$8,869,263.79	-1.16%	\$8,612,236.29	1.79%
State Tax					
Higher Education Trust Fund	231,816.54	234,606.41	-1.19%	229,540.19	0.99%
Education Reform	1,699,987.94	1,720,446.97	-1.19%	1,683,294.68	0.99%
Purse Fund					
<u>Purses</u>					
Thoroughbred	855,184.05	865,039.16	-1.14%	883,340.77	-3.19%
Quarterhorse	744,684.21	767,656.08	-2.99%	741,462.70	0.43%
Paint & Appaloosa	93,030.42	94,107.17	-1.14%	91,060.52	2.16%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	169,727.36	171,734.71	-1.17%	119,868.55	41.59%
Quarterhorse	177,736.05	165,440.41	7.43%	161,425.68	10.10%
Paint & Appaloosa	9,460.72	9,570.22	-1.14%	9,260.41	2.16%
<u>Administration</u>					
Thoroughbred	10,511.91	10,633.58	-1.14%	10,289.32	2.16%
Quarterhorse	9,460.72	9,570.22	-1.14%	9,260.39	2.16%
Paint & Appaloosa	1,051.19	1,063.36	-1.14%	1,028.94	2.16%
<u>Benevolence</u>					
Thoroughbred	5,255.96	5,316.79	-1.14%	5,144.67	2.16%
Quarterhorse	4,730.36	4,785.11	-1.14%	4,630.20	2.16%
Paint & Appaloosa	525.58	531.67	-1.15%	514.46	2.16%
<u>Promotions</u>					
Thoroughbred	10,511.91	10,633.58	-1.14%	10,289.32	2.16%
Quarterhorse	9,460.72	9,570.22	-1.14%	9,260.39	2.16%
Paint & Appaloosa	1,051.19	1,063.36	-1.14%	1,028.94	2.16%
Licensee	\$4,732,340.59	\$4,787,494.77	-1.15%	\$4,641,536.16	1.96%



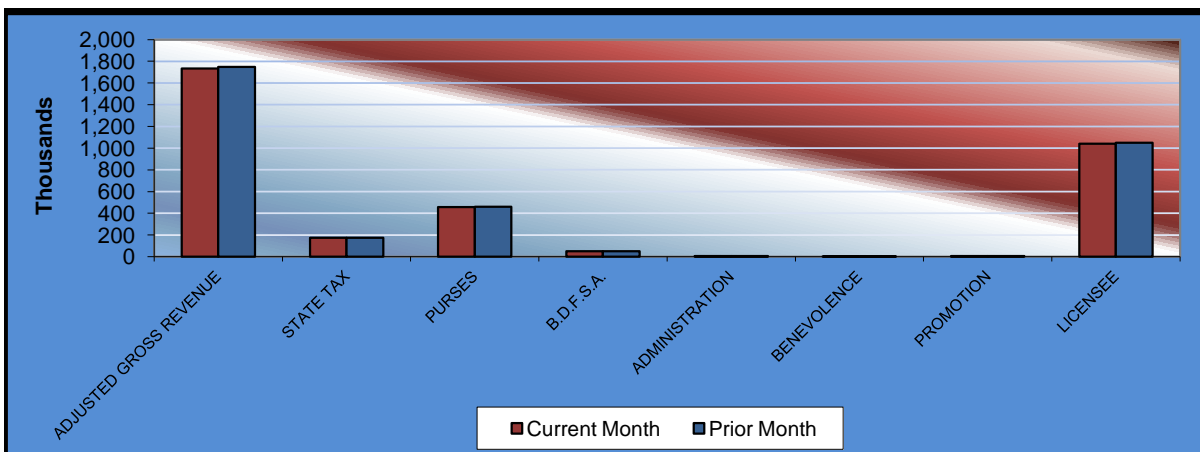
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2011**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	545	272	273
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$79,706,645.38</u>	<u>\$15,374,742.96</u>	<u>\$64,331,902.42</u>
State Tax			
Higher Education Trust Fund	1,394,454.02	184,496.93	1,209,957.09
Education Reform	10,225,995.92	1,352,977.39	8,873,018.53
Purse Fund			
<u>Purses</u>			
Thoroughbred	9,026,141.59	1,788,903.95	7,237,237.64
Quarterhorse	7,805,009.33	1,637,772.41	6,167,236.92
Paint & Appaloosa	966,291.73	181,974.72	784,317.01
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	1,619,445.10	215,902.22	1,403,542.88
Quarterhorse	1,776,018.68	166,553.13	1,609,465.55
Paint & Appaloosa	98,266.97	18,505.90	79,761.07
<u>Administration</u>			
Thoroughbred	109,185.49	20,562.11	88,623.38
Quarterhorse	98,266.97	18,505.90	79,761.07
Paint & Appaloosa	10,918.54	2,056.21	8,862.33
<u>Benevolence</u>			
Thoroughbred	54,592.76	10,281.05	44,311.71
Quarterhorse	49,133.48	9,252.96	39,880.52
Paint & Appaloosa	5,459.25	1,028.09	4,431.16
<u>Promotions</u>			
Thoroughbred	109,185.49	20,562.11	88,623.38
Quarterhorse	98,266.97	18,505.90	79,761.07
Paint & Appaloosa	10,918.54	2,056.21	8,862.33
Licensee	\$46,249,094.55	\$9,724,845.77	\$36,524,248.78



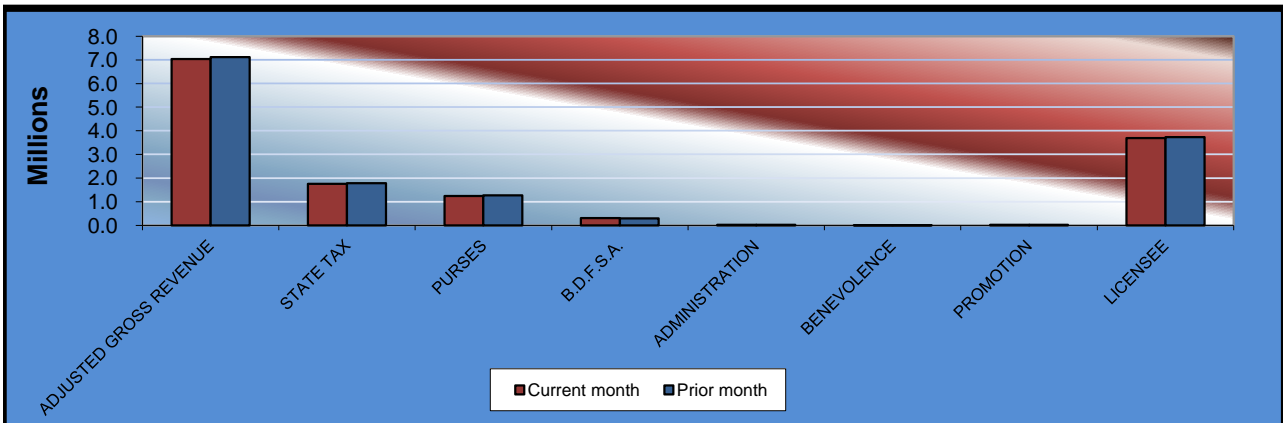
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2011**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2010</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,732,182.57	1,748,417.14	-0.93%	\$1,601,494.71	8.16%
State Tax					
Higher Education Trust Fund	20,786.19	20,981.01	-0.93%	19,217.94	8.16%
Education Reform	152,432.07	153,860.71	-0.93%	140,931.53	8.16%
Purse Fund					
<u>Purses</u>					
Thoroughbred	226,049.83	228,168.44	-0.93%	208,995.06	8.16%
Quarterhorse	206,952.51	208,892.14	-0.93%	191,338.57	8.16%
Paint & Appaloosa	22,994.72	23,210.24	-0.93%	21,259.82	8.16%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	27,281.88	27,537.57	-0.93%	25,223.54	8.16%
Quarterhorse	21,046.02	21,243.27	-0.93%	19,458.16	8.16%
Paint & Appaloosa	2,338.45	2,360.36	-0.93%	2,162.03	8.16%
<u>Administration</u>					
Thoroughbred	2,598.27	2,622.63	-0.93%	2,402.24	8.16%
Quarterhorse	2,338.45	2,360.36	-0.93%	2,162.02	8.16%
Paint & Appaloosa	259.83	262.26	-0.93%	240.23	8.16%
<u>Benevolence</u>					
Thoroughbred	1,299.14	1,311.31	-0.93%	1,201.13	8.16%
Quarterhorse	1,169.22	1,180.18	-0.93%	1,081.01	8.16%
Paint & Appaloosa	129.90	131.13	-0.94%	120.11	8.15%
<u>Promotions</u>					
Thoroughbred	2,598.27	2,622.63	-0.93%	2,402.24	8.16%
Quarterhorse	2,338.45	2,360.36	-0.93%	2,162.02	8.16%
Paint & Appaloosa	259.83	262.26	-0.93%	240.23	8.16%
Licensee	\$1,039,309.54	1,049,050.28	-0.93%	\$960,896.83	8.16%



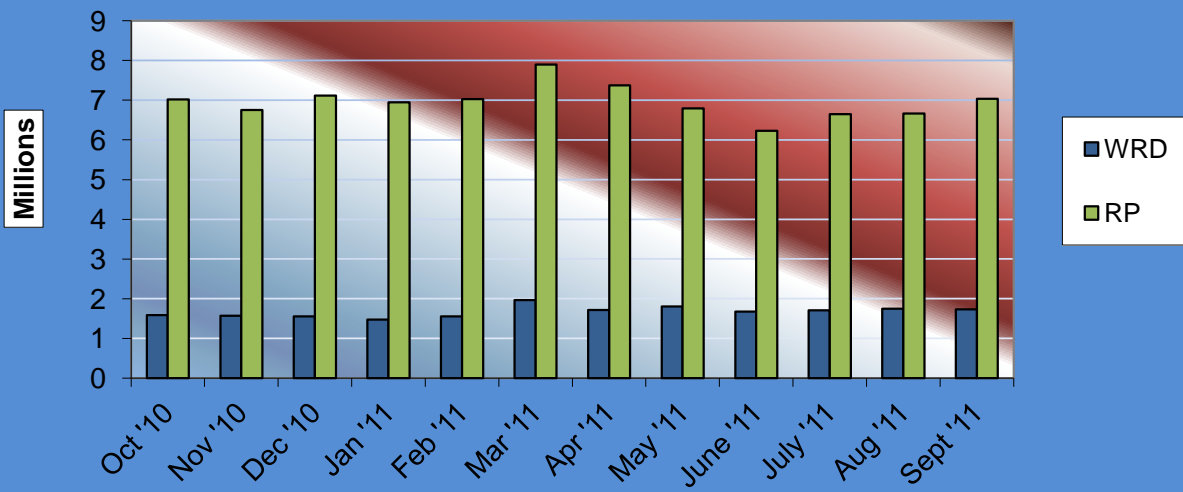
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2011**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2010</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$7,034,344.85	\$7,120,846.65	-1.21%	\$7,010,741.58	0.34%
State Tax					
Higher Education Trust Fund	211,030.35	213,625.40	-1.21%	210,322.25	0.34%
Education Reform	1,547,555.87	1,566,586.26	-1.21%	1,542,363.15	0.34%
Purse Fund					
<u>Purses</u>					
Thoroughbred	629,134.22	636,870.72	-1.21%	674,345.71	-6.70%
Quarterhorse	537,731.70	558,763.94	-3.76%	550,124.13	-2.25%
Paint & Appaloosa	70,035.70	70,896.93	-1.21%	69,800.70	0.34%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	142,445.48	144,197.14	-1.21%	94,645.01	50.51%
Quarterhorse	156,690.03	144,197.14	8.66%	141,967.52	10.37%
Paint & Appaloosa	7,122.27	7,209.86	-1.21%	7,098.38	0.34%
<u>Administration</u>					
Thoroughbred	7,913.64	8,010.95	-1.21%	7,887.08	0.34%
Quarterhorse	7,122.27	7,209.86	-1.21%	7,098.37	0.34%
Paint & Appaloosa	791.36	801.10	-1.22%	788.71	0.34%
<u>Benevolence</u>					
Thoroughbred	3,956.82	4,005.48	-1.21%	3,943.54	0.34%
Quarterhorse	3,561.14	3,604.93	-1.21%	3,549.19	0.34%
Paint & Appaloosa	395.68	400.54	-1.21%	394.35	0.34%
<u>Promotions</u>					
Thoroughbred	7,913.64	8,010.95	-1.21%	7,887.08	0.34%
Quarterhorse	7,122.27	7,209.86	-1.21%	7,098.37	0.34%
Paint & Appaloosa	791.36	801.10	-1.22%	788.71	0.34%
Licensee	\$3,693,031.05	\$3,738,444.49	-1.21%	\$3,680,639.33	0.34%



**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2011**

**ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS**





OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV