

CONTRACT AUDIT

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

June 2013



*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  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
JUNE 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

July 9, 2013

**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

Transmitted herewith is the Audit Report of Gaming Operations for Will Rogers Downs and Remington Park for the month of June 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 (OHRC) and Title 3A of the Oklahoma Statutes for Gaming.

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  
Audit Report of Gaming Operations  
Will Rogers Downs and Remington Park  
For the Month of June 2013**

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# Oklahoma State Auditor & Inspector

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## TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

We performed an audit in accordance with the OHRC Gaming Contract and Title 3A of the Oklahoma Statutes. The information presented in this report is derived from gaming data obtained from the gaming vendors and licensees located at Will Rogers Downs and Remington Park for the month of June 2013.

Because our procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express such an opinion on the information. This report relates only to this information and does not extend to any financial statements of the racetracks or racinos.

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,

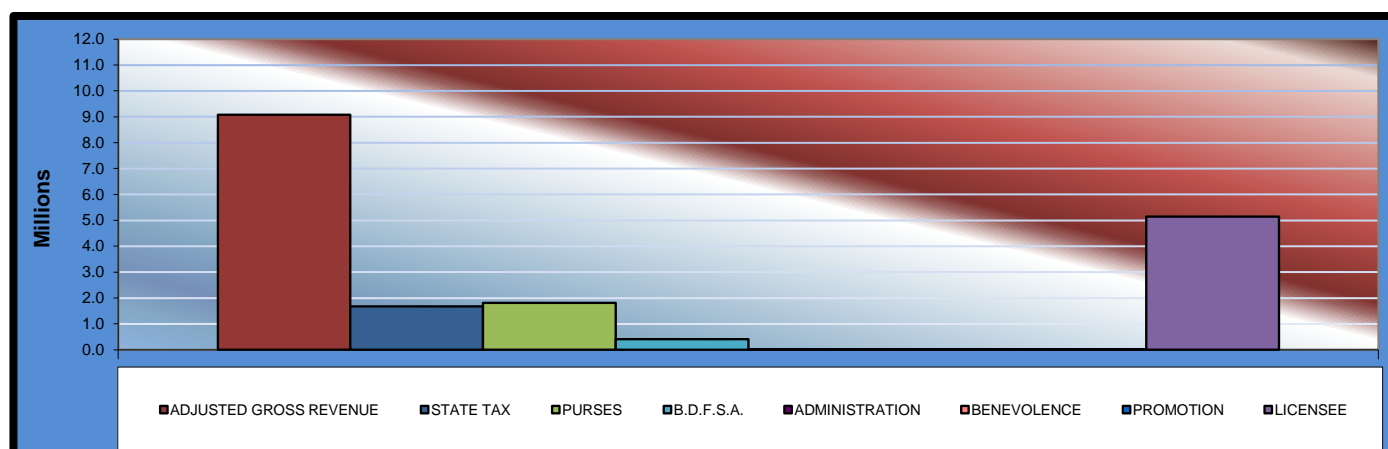
A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

June 9, 2013

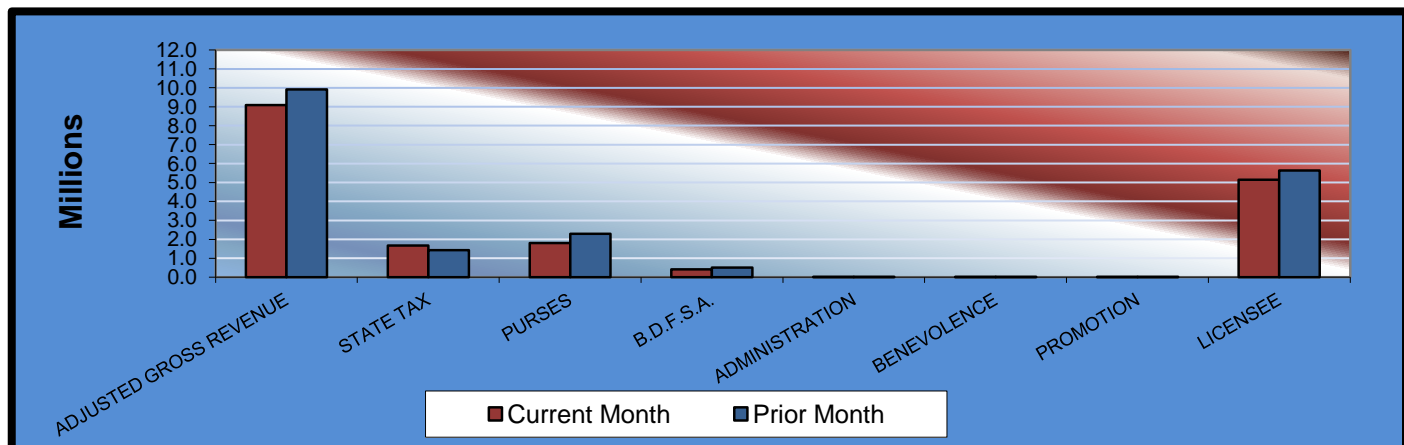
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2013**

	<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>\$9,084,147.00</u>	<u>\$1,417,890.47</u>	<u>\$7,666,256.53</u>
<b>State Tax</b>			
Higher Education Trust Fund	201,004.85	17,014.69	183,990.16
Education Reform	1,474,035.51	124,774.36	1,349,261.15
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	916,029.84	154,195.59	761,834.25
Quarterhorse	792,321.38	141,168.72	651,152.66
Paint & Appaloosa	100,493.36	15,685.40	84,807.96
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	191,100.58	18,609.81	172,490.77
Quarterhorse	204,095.99	14,356.14	189,739.85
Paint & Appaloosa	10,219.67	1,595.13	8,624.54
<u>Administration</u>			
Thoroughbred	11,355.18	1,772.36	9,582.82
Quarterhorse	10,219.67	1,595.13	8,624.54
Paint & Appaloosa	1,135.52	177.24	958.28
<u>Benevolence</u>			
Thoroughbred	5,677.59	886.18	4,791.41
Quarterhorse	5,109.83	797.56	4,312.27
Paint & Appaloosa	567.76	88.62	479.14
<u>Promotions</u>			
Thoroughbred	11,355.18	1,772.36	9,582.82
Quarterhorse	10,219.67	1,595.13	8,624.54
Paint & Appaloosa	1,135.52	177.24	958.28
<b>Licensee</b>	\$5,138,069.90	\$921,628.81	\$4,216,441.09



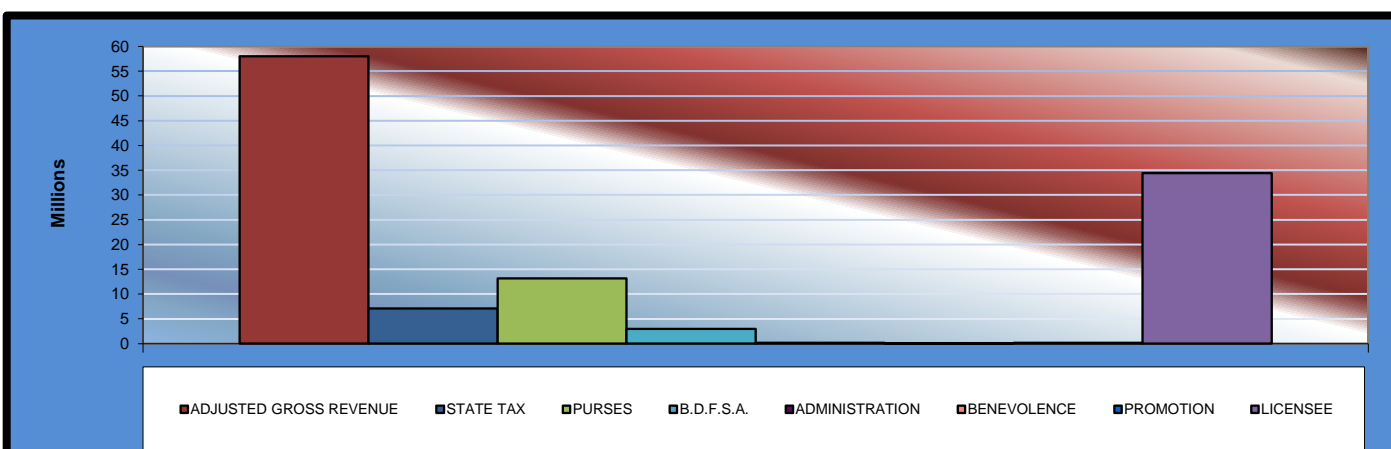
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2013**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	60	62	<b>-3.23%</b>	60	0.00%
Opening Date					
Adjusted Gross Revenue	\$9,084,147.00	\$9,914,206.89	<b>-8.37%</b>	\$8,999,093.52	0.95%
<b>State Tax</b>					
Higher Education Trust Fund	201,004.85	170,462.71	17.92%	189,369.63	6.14%
Education Reform	1,474,035.51	1,250,059.88	17.92%	1,388,710.60	6.14%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	916,029.84	1,156,488.48	<b>-20.79%</b>	948,817.24	<b>-3.46%</b>
Quarterhorse	792,321.38	999,845.77	<b>-20.76%</b>	822,459.99	<b>-3.66%</b>
Paint & Appaloosa	100,493.36	126,945.70	<b>-20.84%</b>	103,809.52	<b>-3.19%</b>
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	191,100.58	242,065.76	<b>-21.05%</b>	194,846.99	<b>-1.92%</b>
Quarterhorse	204,095.99	258,853.05	<b>-21.15%</b>	206,837.82	<b>-1.33%</b>
Paint & Appaloosa	10,219.67	12,909.73	<b>-20.84%</b>	10,556.89	<b>-3.19%</b>
<u>Administration</u>					
Thoroughbred	11,355.18	14,344.15	<b>-20.84%</b>	11,729.89	<b>-3.19%</b>
Quarterhorse	10,219.67	12,909.73	<b>-20.84%</b>	10,556.90	<b>-3.19%</b>
Paint & Appaloosa	1,135.52	1,434.41	<b>-20.84%</b>	1,172.99	<b>-3.19%</b>
<u>Benevolence</u>					
Thoroughbred	5,677.59	7,172.08	<b>-20.84%</b>	5,864.94	<b>-3.19%</b>
Quarterhorse	5,109.83	6,454.86	<b>-20.84%</b>	5,278.45	<b>-3.19%</b>
Paint & Appaloosa	567.76	717.21	<b>-20.84%</b>	586.49	<b>-3.19%</b>
<u>Promotions</u>					
Thoroughbred	11,355.18	14,344.15	<b>-20.84%</b>	11,729.89	<b>-3.19%</b>
Quarterhorse	10,219.67	12,909.73	<b>-20.84%</b>	10,556.90	<b>-3.19%</b>
Paint & Appaloosa	1,135.52	1,434.41	<b>-20.84%</b>	1,172.99	<b>-3.19%</b>
<b>Licensee</b>	\$5,138,069.90	\$5,624,855.08	<b>-8.65%</b>	\$5,075,035.40	1.24%



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

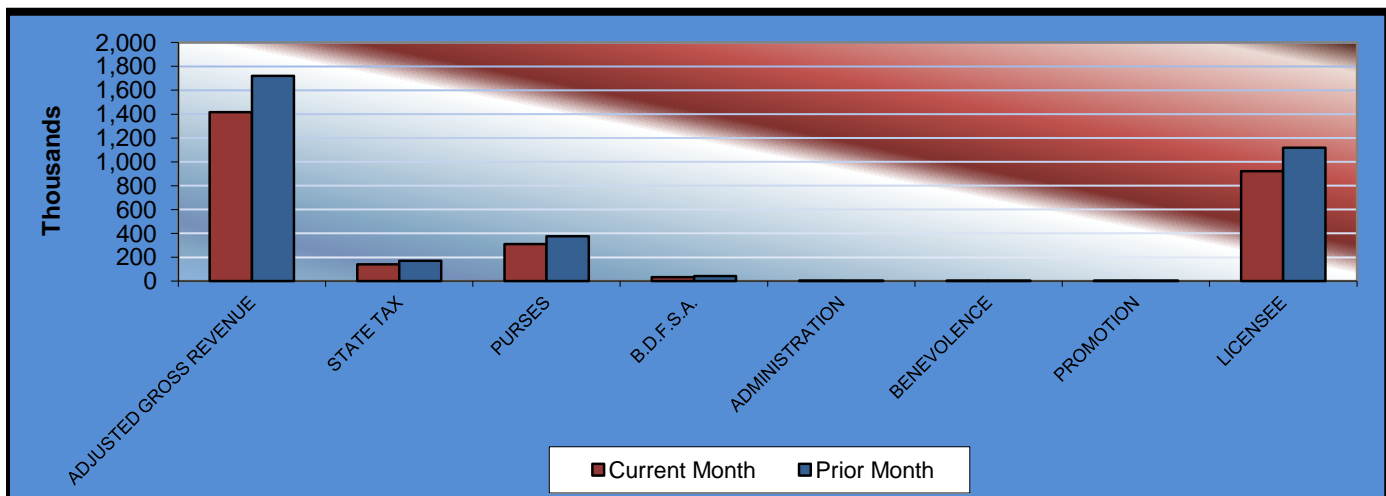
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	362	181	181
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$58,001,993.93</u>	<u>\$9,947,493.21</u>	<u>\$48,054,500.72</u>
<b>State Tax</b>			
Higher Education Trust Fund	852,677.94	119,369.91	733,308.03
Education Reform	6,252,971.51	875,379.39	5,377,592.12
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	6,652,205.90	1,081,789.88	5,570,416.02
Quarterhorse	5,751,526.43	990,397.27	4,761,129.16
Paint & Appaloosa	730,147.04	110,044.12	620,102.92
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	1,391,787.12	130,560.85	1,261,226.27
Quarterhorse	1,488,067.26	100,718.37	1,387,348.89
Paint & Appaloosa	74,252.27	11,190.94	63,061.33
<u>Administration</u>			
Thoroughbred	82,502.49	12,434.37	70,068.12
Quarterhorse	74,252.27	11,190.94	63,061.33
Paint & Appaloosa	8,250.25	1,243.44	7,006.81
<u>Benevolence</u>			
Thoroughbred	41,251.25	6,217.20	35,034.05
Quarterhorse	37,126.10	5,595.46	31,530.64
Paint & Appaloosa	4,125.12	621.73	3,503.39
<u>Promotions</u>			
Thoroughbred	82,502.49	12,434.37	70,068.12
Quarterhorse	74,252.27	11,190.94	63,061.33
Paint & Appaloosa	8,250.25	1,243.44	7,006.81
<b>Licensee</b>	<b>\$34,395,845.97</b>	<b>\$6,465,870.59</b>	<b>\$27,929,975.38</b>





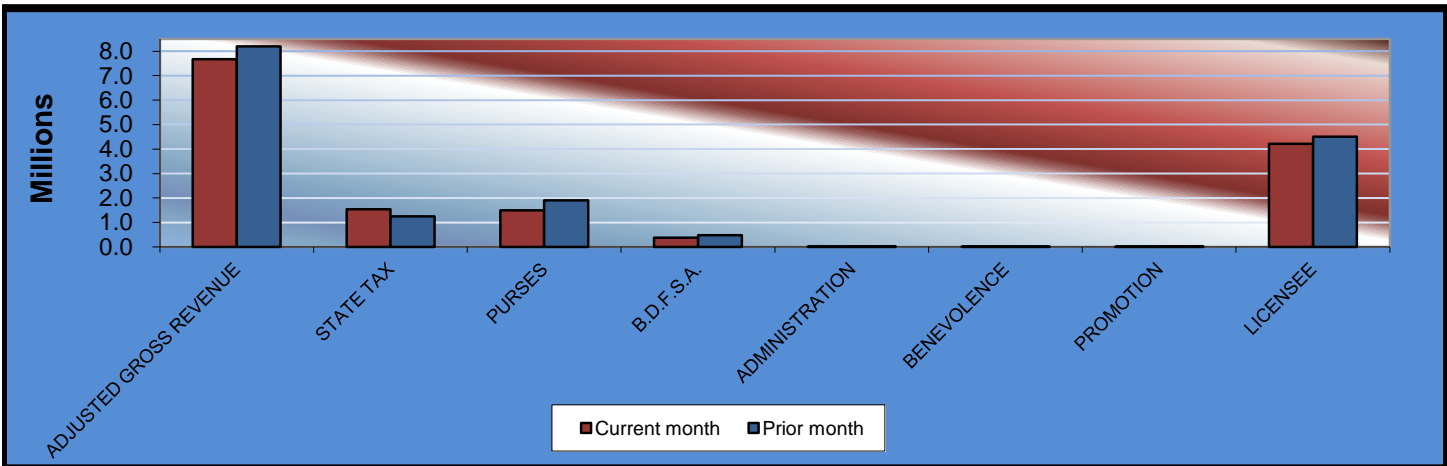
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2013**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>June 2012</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$ 1,417,890.47	\$ 1,720,412.88	-17.58%	\$1,599,889.27	-11.38%
<b>State Tax</b>					
Higher Education Trust Fund	17,014.69	20,644.95	-17.58%	19,198.67	-11.38%
Education Reform	124,774.36	151,396.33	-17.58%	140,790.26	-11.38%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	154,195.59	187,094.90	-17.58%	188,975.87	-18.40%
Quarterhorse	141,168.72	171,288.61	-17.58%	173,010.67	-18.40%
Paint & Appaloosa	15,685.40	19,032.07	-17.58%	19,223.41	-18.40%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	18,609.81	22,580.42	-17.58%	22,807.43	-18.40%
Quarterhorse	14,356.14	17,419.18	-17.58%	17,594.31	-18.40%
Paint & Appaloosa	1,595.13	1,935.46	-17.58%	1,954.92	-18.40%
<u>Administration</u>					
Thoroughbred	1,772.36	2,150.52	-17.58%	2,172.14	-18.40%
Quarterhorse	1,595.13	1,935.46	-17.58%	1,954.92	-18.40%
Paint & Appaloosa	177.24	215.05	-17.58%	217.21	-18.40%
<u>Benevolence</u>					
Thoroughbred	886.18	1,075.27	-17.59%	1,086.06	-18.40%
Quarterhorse	797.56	967.73	-17.58%	977.46	-18.40%
Paint & Appaloosa	88.62	107.53	-17.59%	108.61	-18.41%
<u>Promotions</u>					
Thoroughbred	1,772.36	2,150.52	-17.58%	2,172.14	-18.40%
Quarterhorse	1,595.13	1,935.46	-17.58%	1,954.92	-18.40%
Paint & Appaloosa	177.24	215.05	-17.58%	217.21	-18.40%
<b>Licensee</b>	\$ 921,628.81	\$ 1,118,268.37	-17.58%	\$1,005,473.06	-8.34%



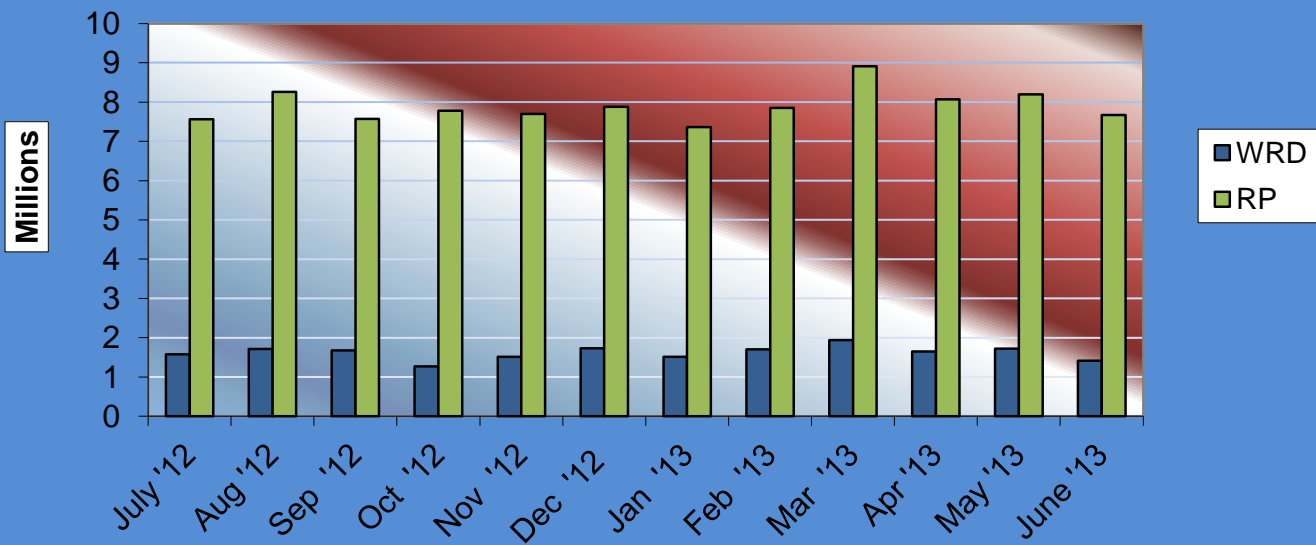
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2013**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>June 2012</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$7,666,256.53	\$8,193,794.01	-6.44%	\$7,399,204.25	3.61%
<b>State Tax</b>					
Higher Education Trust Fund	183,990.16	149,817.76	22.81%	170,170.96	8.12%
Education Reform	1,349,261.15	1,098,663.55	22.81%	1,247,920.34	8.12%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	761,834.25	969,393.58	-21.41%	759,841.37	0.26%
Quarterhorse	651,152.66	828,557.16	-21.41%	649,449.32	0.26%
Paint & Appaloosa	84,807.96	107,913.63	-21.41%	84,586.11	0.26%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	172,490.77	219,485.34	-21.41%	172,039.56	0.26%
Quarterhorse	189,739.85	241,433.87	-21.41%	189,243.51	0.26%
Paint & Appaloosa	8,624.54	10,974.27	-21.41%	8,601.97	0.26%
<u>Administration</u>					
Thoroughbred	9,582.82	12,193.63	-21.41%	9,557.75	0.26%
Quarterhorse	8,624.54	10,974.27	-21.41%	8,601.98	0.26%
Paint & Appaloosa	958.28	1,219.36	-21.41%	955.78	0.26%
<u>Benevolence</u>					
Thoroughbred	4,791.41	6,096.81	-21.41%	4,778.88	0.26%
Quarterhorse	4,312.27	5,487.13	-21.41%	4,300.99	0.26%
Paint & Appaloosa	479.14	609.68	-21.41%	477.88	0.26%
<u>Promotions</u>					
Thoroughbred	9,582.82	12,193.63	-21.41%	9,557.75	0.26%
Quarterhorse	8,624.54	10,974.27	-21.41%	8,601.98	0.26%
Paint & Appaloosa	958.28	1,219.36	-21.41%	955.78	0.26%
<b>Licensee</b>	\$4,216,441.09	\$4,506,586.71	-6.44%	\$4,069,562.34	3.61%



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2013

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
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OKLAHOMA CITY, OK 73105-4896

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