



# OFFICE OF THE COUNTY AUDITOR

**Bob Grogan, CPA, CFE**  
*DuPage County Auditor*

421 N. County Farm Road  
Wheaton, Illinois 60187  
(630) 407-6075  
FAX: (630) 407-6076  
[www.dupageco.org/auditor](http://www.dupageco.org/auditor)

To: Gwen Henry, County Treasurer  
Paul Rafac, Chief Financial Officer

From: Bob Grogan, CPA, CFE *RTG*  
County Auditor

Subject: Limited Scope Internal Audit of Off Track Betting Fees  
#16-103

Date: October 25, 2016

The Office of the County Auditor has completed a limited scope internal audit of the fees recorded by the County from the four off-track betting parlors (OTB) currently located in the County. The audit identified over \$312,000 in fees that may not have been remitted to the County by the OTB licensees operating parlors within the County. The results of the audit are presented below.

## **Results**

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Illinois statute provides for 1% of the pari-mutuel handle wagered at OTB parlors located within the County to be paid to the County. A similar fee is to be paid to the municipality in which the OTB parlor is located. The County Auditor reviewed the amounts recorded by the County Treasurer for the OTB fees from fiscal years 2012 through 2016 (to date) and identified a shortage of \$312,321 from what should have been recorded. Over \$302,000 of this shortage can be attributed to one OTB parlor. During the period from June 2013 through September 2016, only 1 monthly fee was recorded by the County from this location. It should be noted that the community in which this OTB is located has recorded its share of the fee during this timeframe.

## **Objective**

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The County Auditor will perform a series of procedures designed to determine that the fees reported to the Illinois Racing Board as pari-mutuel handles for OTB licensees operating within the County were recorded by the County Treasurer.

## **Background/Audit Scope**

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Illinois statute prescribes that inter-track wagering location licensees shall pay 1% of the pari-mutuel handle at each location to the county in which such location is situated. The County Auditor examined the OTB receipts recorded by the County Treasurer during fiscal years 2012 through October 2016. During this period, approximately \$2.16 million has been recorded as OTB fees. The fees are posted to the General Fund - County Board Off Track Betting revenue account.

Since May 2012, four OTB parlors licensed to horse racing tracks have been operating in DuPage County: Villa Park; Glendale Heights; Oakbrook Terrace and Aurora. In fiscal year 2016 the average monthly handle of these OTB's was \$4.4 million, of which 1% is to be remitted to the County.

Audit procedures were designed to calculate the County's fees for each OTB parlor operating within the County during fiscal years 2012 through 2016. The monthly pari-mutuel handles were obtained from figures reported to the Illinois Racing Board (IRB). These amounts were compared to receipts recorded by the County Treasurer in the OTB fee revenue account. Payments are generally remitted by check from the OTB licensees to the County. During the review, the Auditor noted some immaterial discrepancies between the amounts recorded and the pari-mutuel handle reported by the IRB for three of the four OTB parlors.

The audit procedures were not designed to evaluate the specific timing between the monthly pari-mutuel handles and the recording of the fees by the County Treasurer. The statute does not specify when the fees are to be remitted. However, in general, fees were consistently recorded in a reasonable period following the IRB reporting month at three of the OTB locations. Some exceptions were noted. For example, in 2016 the Oakbrook Terrace licensee remitted fees reported from March through August to the Treasurer in late September. The Glendale Heights licensee remitted fees reported from May 2012 through February 2013 in April 2013.

A significant exception was noted during the 52-month period of operation for the Glendale Heights OTB. The County Auditor determined that fees were recorded by the County Treasurer for only 16 of these months. No fees were recorded for reported handles for this facility during fiscal years 2014, 2015 and 7 months of 2016. The County Auditor contacted representatives from the Village of Glendale Heights who reported that they have consistently received their statutory fee from the licensee.

The County Auditor calculated the County's OTB fee for the Glendale Heights facility based on the reported monthly pari-mutuel handle published by the IRB for the audit period. The County's 1% share of the pari-mutuel handle during the period May 2012 through August 2016 was \$437,046. Only \$134,669 was recorded by the County Treasurer, a shortage of \$302,377.

Another large difference was noted in the fees recorded by the Treasurer for the December 2014 handle reported by the Oakbrook Terrace facility. According to the figures reported to the IRB, the County's fee was calculated to be \$13,638; the amount recorded by the Treasurer was \$3,360, a shortage of \$10,278.

### **Recommendations**

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It is recommended that the County contact the licensees noted above to determine the nature of the shortages. If the funds have not been remitted to the County, action needs to be taken to recover the \$312,321 from the licensees in statutorily mandated fees owed to the County. In the event that the fees have been remitted to the County, it needs to be determined if the funds were misapplied to a wrong account or misappropriated.

The revenue shortage noted above represents approximately 15% of the gross collections. In this situation, the County had not recorded any revenue from 1 of the 4 OTB parlors in the County for almost 3 fiscal years. Discrepancies of this nature and

magnitude should be identified and investigated by the Finance Department when reviewing the annual revenue estimates.

It is suggested that the publically available reports of the IRB be periodically reviewed and compared to revenue recorded by the County Treasurer to identify discrepancies. Although the revenue is credited to the County Board for accounting purposes, it is suggested that Finance Department coordinate this function.

If you have any questions, please contact Chief Deputy Auditor Balgemann or myself.

cc: Paul Fichtner, Chairman Finance Committee  
Tom Cuculich, Chief of Staff

Attachments

**Office of the County Auditor**  
**Analysis of OTB Fees and Amounts Recorded by County Treasurer**  
**FY2012-2016**

Glendale Heights OTB, opened May 2012

Handle Month	Hawthorne at Glendale Heights			Posting Date
	Total Handle	County Share	Amount Posted	
Nov-11				
Dec-11				
Jan-12				
Feb-12				
Mar-12				
Apr-12				
May-12	\$ 876,825.50	\$ 8,768.26	\$ 9,742.75	4/1/2013
Jun-12	\$ 771,585.40	\$ 7,715.85	\$ 7,715.85	4/1/2013
Jul-12	\$ 758,310.70	\$ 7,583.11	\$ 7,583.11	4/1/2013
Aug-12	\$ 691,739.10	\$ 6,917.39	\$ 6,917.39	4/1/2013
Sep-12	\$ 577,696.60	\$ 5,776.97	\$ 5,776.97	4/1/2013
Oct-12	\$ 658,960.70	\$ 6,589.61	\$ 6,589.61	4/1/2013
<b>Total - FY12</b>	<b>\$ 4,335,118.00</b>	<b>\$ 43,351.18</b>	<b>\$ 44,325.68</b>	

Handle Month	Hawthorne at Glendale Heights			Posting Date
	Total Handle	County Share	Amount Posted	
Nov-12	\$ 658,267.30	\$ 6,582.67	\$ 6,582.67	4/22/2013
Dec-12	\$ 785,283.90	\$ 7,852.84	\$ 7,852.84	4/22/2013
Jan-13	\$ 829,719.80	\$ 8,297.20	\$ 8,297.20	4/22/2013
Feb-13	\$ 834,897.30	\$ 8,348.97	\$ 8,348.97	4/22/2013
Mar-13	\$ 976,434.75	\$ 9,764.35	\$ 9,764.35	5/7/2013
Apr-13	\$ 848,501.80	\$ 8,485.02	\$ 8,485.02	7/5/2013
May-13	\$ 1,224,224.50	\$ 12,242.25	\$ 12,242.25	9/6/2013
Jun-13	\$ 990,065.50	\$ 9,900.66	\$ -	
Jul-13	\$ 768,922.10	\$ 7,689.22	\$ 7,689.22	5/7/2014
Aug-13	\$ 764,807.80	\$ 7,648.08	\$ -	
Sep-13	\$ 832,426.20	\$ 8,324.26	\$ -	
Oct-13	\$ 879,948.00	\$ 8,799.48	\$ -	
<b>Total - FY13</b>	<b>\$ 10,393,498.95</b>	<b>\$ 103,934.99</b>	<b>\$ 69,262.52</b>	

Handle Month	Hawthorne at Glendale Heights			Posting Date
	Total Handle	County Share	Amount Posted	
Nov-13	\$ 901,091.50	\$ 9,010.92	\$ -	
Dec-13	\$ 684,606.10	\$ 6,846.06	\$ -	
Jan-14	\$ 550,943.00	\$ 5,509.43	\$ -	
Feb-14	\$ 657,551.70	\$ 6,575.52	\$ -	
Mar-14	\$ 1,032,826.20	\$ 10,328.26	\$ -	
Apr-14	\$ 877,634.80	\$ 8,776.35	\$ -	
May-14	\$ 1,032,014.00	\$ 10,320.14	\$ -	
Jun-14	\$ 1,008,330.60	\$ 10,083.31	\$ -	
Jul-14	\$ 1,001,641.30	\$ 10,016.41	\$ -	
Aug-14	\$ 976,903.90	\$ 9,769.04	\$ -	
Sep-14	\$ 733,840.20	\$ 7,338.40	\$ -	
Oct-14	\$ 1,127,026.20	\$ 11,270.26	\$ -	
<b>Total - FY14</b>	<b>\$ 10,584,409.50</b>	<b>\$ 105,844.10</b>	<b>\$ -</b>	

**Office of the County Auditor**  
**Analysis of OTB Fees and Amounts Recorded by County Treasurer**  
**FY2012-2016**  
 Glendale Heights OTB, opened May 2012

Handle Month	Hawthorne at Glendale Heights			Posting Date
	Total Handle	County Share	Amount Posted	
Nov-14	\$ 844,193.10	\$ 8,441.93	\$ -	
Dec-14	\$ 554,841.70	\$ 5,548.42	\$ -	
Jan-15	\$ 566,862.70	\$ 5,668.63	\$ -	
Feb-15	\$ 653,856.30	\$ 6,538.56	\$ -	
Mar-15	\$ 797,686.70	\$ 7,976.87	\$ -	
Apr-15	\$ 830,748.10	\$ 8,307.48	\$ -	
May-15	\$ 1,152,776.80	\$ 11,527.77	\$ -	
Jun-15	\$ 822,173.50	\$ 8,221.74	\$ -	
Jul-15	\$ 778,480.30	\$ 7,784.80	\$ -	
Aug-15	\$ 843,106.20	\$ 8,431.06	\$ -	
Sep-15	\$ 612,333.90	\$ 6,123.34	\$ -	
Oct-15	\$ 767,426.50	\$ 7,674.27	\$ -	
Nov-15	\$ 620,188.50	\$ 6,201.89	\$ -	
<b>Total - FY15</b>	<b>\$ 9,844,674.30</b>	<b>\$ 98,446.74</b>	<b>\$ -</b>	

Handle Month	Hawthorne at Glendale Heights			Posting Date
	Total Handle	County Share	Amount Posted	
Dec-15	\$ 622,756.70	\$ 6,227.57	\$ -	
Jan-16	\$ 634,764.90	\$ 6,347.65	\$ -	
Feb-16	\$ 882,329.80	\$ 8,823.30	\$ -	
Mar-16	\$ 1,004,792.10	\$ 10,047.92	\$ -	
Apr-16	\$ 1,063,463.20	\$ 10,634.63	\$ -	
May-16	\$ 1,119,524.50	\$ 11,195.25	\$ -	
Jun-16	\$ 1,111,181.10	\$ 11,111.81	\$ -	
Jul-16	\$ 1,063,971.90	\$ 10,639.72	\$ 10,639.72	9/27/2016
Aug-16	\$ 1,044,095.10	\$ 10,440.95	\$ 10,440.95	9/27/2016
Sep-16	\$ 853,245.40	\$ 8,532.45		
<b>Total - FY16</b>	<b>\$ 9,400,124.70</b>	<b>\$ 94,001.25</b>	<b>\$ 21,080.67</b>	

	<u>Total Handle</u>	<u>County Share</u>	<u>Amount Recorded</u>	<u>Shortage</u>
<b>Grand Total</b>	<b>\$ 44,557,825.45</b>	<b>\$ 437,045.81</b>	<b>\$ 134,668.87</b>	<b>\$ (302,376.94)</b>

## SUMMARY OF SURCHARGES AND REVENUES TO LOCAL GOVERNMENTS FROM OFF TRACK PARLORS IN 2012

CITY - LICENSEE CODE	DATE OPENED	DATE CLOSED	COUNTY	HANDLE	TOTAL SURCHARGE ON WINNINGS	REVENUE TO CITY (1% OF HANDLE)	REVENUE TO COUNTY (1% OF HANDLE)	OVER/ (UNDER) TO LICENSEE
WAUKEGAN - ARL	12/30/88		LAKE	20,811,025	369,275	208,110	208,110	(46,946)
CHICAGO (Weed St.) - ARL *	06/04/93		COOK	33,066,626	608,232	330,666	330,666	(53,101)
HODGKINS - ARL	12/10/07		COOK	17,163,148	315,940	171,631	171,631	(27,323)
VILLA PARK - ARL	07/12/11		DUPAGE	10,806,893	202,718	108,069	108,069	(13,420)
ORLAND HILLS - ARL	<b>04/21/12</b>		COOK	3,981,504	73,210	39,815	39,815	(6,420)
ROCKFORD - QCD	11/18/87		WINNEBAGO	9,746,908	182,063	97,469	97,469	(12,875)
SOUTH ELGIN - QCD	12/07/02		KANE	7,102,771	134,672	71,028	71,028	(7,384)
McHENRY - QCD	12/08/05		MCHENRY	8,556,847	103,375	85,568	85,568	(67,761)
SOUTH BELOIT - QCD	02/17/04	08/23/12	WINNEBAGO	3,062,347	57,054	30,623	30,623	(4,193)
LOCKPORT - QCD	01/31/07	11/06/12	WILL	4,821,003	89,953	48,210	48,210	(6,467)
SPRINGFIELD - FMT	05/05/88		SANGAMON	4,960,778	94,002	49,608	49,608	(5,214)
SAUGET - FMT	02/12/01		ST. CLAIR	9,735,625	183,266	97,356	97,356	(11,447)
ALTON - FMT	10/03/02		MADISON	5,158,084	99,849	51,581	51,581	(3,312)
CRESTWOOD - BAL	02/17/92		COOK	24,882,682	462,079	248,827	248,827	(35,574)
NORMAL - BAL	07/13/06		MCLEAN	4,368,971	82,395	43,690	43,690	(4,985)
CHAMPAIGN - BAL	10/23/08		CHAMPAIGN	4,228,805	80,814	42,288	42,288	(3,762)
OAKBROOK TER. - MAY	09/04/92		DUPAGE	26,489,351	504,196	264,894	264,894	(25,591)
NILES - MAY	04/24/06		COOK	25,905,404	475,400	259,054	259,054	(42,709)
ELK GROVE VILLAGE - MAY	10/19/07		COOK	5,879,510	111,091	58,795	58,795	(6,500)
NORTH AURORA - MAY	10/25/07		KANE	6,098,859	116,748	60,989	60,989	(5,229)
HOFFMAN ESTATES - MAY	11/02/12		COOK	477,421	8,538	4,774	4,774	(1,010)
LOCKPORT - MAY	11/07/12		WILL	652,401	11,575	6,524	6,524	(1,473)
JOLIET - HAW	10/25/90		WILL	12,102,375	225,345	121,024	121,024	(16,702)
CHICAGO (Corliss) - HAW	04/18/91		COOK	23,867,879	435,986	238,679	238,679	(41,372)
MOKENA - HAW	05/16/03		WILL	10,894,647	205,543	108,946	108,946	(12,350)
AURORA - HAW	04/08/05		DUPAGE	7,566,305	146,376	75,663	75,663	(4,950)
BUFFALO GROVE - HAW	08/03/09	04/22/12	LAKE	1,825,040	33,980	18,250	18,250	(2,521)
YORKVILLE - HAW	12/26/10	01/31/12	KENDALL	154,641	2,773	1,546	1,546	(319)
GLENDALE HEIGHTS - HAW	<b>04/25/12</b>		DUPAGE	5,876,118	113,682	58,761	58,761	(3,840)
PROSPECT HEIGHTS - HAW	<b>04/25/12</b>		COOK	4,610,004	86,966	46,100	46,100	(5,234)

**TOTAL** 304,853,973 5,617,096 3,048,540 3,048,540 (479,984)

OTB PARLOR IN BOLD OPENED IN 2012

OTB PARLOR IN ITALIC CLOSED IN 2012

\* NOTE: CHICAGO (WEED STREET) RELOCATED STARTING 6/28/12, TO A NEARBY ADDRESS KNOWN AS JOE'S BAR

LICENSEE CODES	ARL	ARLINGTON
	BAL	BALMORAL
	FMT	FAIRMOUNT
	MAY	MAYWOOD
	HAW	HAWTHORNE
	QCD	QUAD CITY DOWNS

**SUMMARY OF SURCHARGES AND REVENUES TO LOCAL GOVERNMENTS  
FROM OFF TRACK PARLORS IN 2013**

CITY - LICENSEE CODE	DATE OPENED	DATE CLOSED	COUNTY	HANDLE	TOTAL SURCHARGE ON WINNINGS	REVENUE TO CITY (1% OF HANDLE)	REVENUE TO COUNTY (1% OF HANDLE)	OVER/ (UNDER) TO LICENSEE
WAUKEGAN - ARL	12/30/88		LAKE	20,120,730	361,501	201,207	201,207	(40,913)
CHICAGO (Weed St.) - ARL	06/04/93		COOK	28,168,089	526,811	281,681	281,681	(36,551)
HODGKINS - ARL	12/10/07		COOK	16,515,128	309,898	165,151	165,151	(20,404)
VILLA PARK - ARL	07/12/11		DUPAGE	10,726,837	203,545	107,268	107,268	(10,991)
ORLAND HILLS - ARL	04/21/12		COOK	6,939,876	131,730	69,399	69,399	(7,067)
ROCKFORD - QCD	11/18/87		WINNEBAGO	11,341,915	216,000	113,419	113,419	(10,839)
SOUTH ELGIN - QCD	12/07/02		KANE	6,475,798	120,489	64,758	64,758	(9,027)
McHENRY - QCD	12/08/05		MCHENRY	7,335,381	116,561	73,354	73,354	(30,147)
<b>AURORA - QCD *</b>	<b>04/25/13</b>		DUPAGE	5,305,086	104,655	53,051	53,051	(1,446)
SPRINGFIELD - FMT	05/05/88		SANGAMON	5,141,671	97,278	51,417	51,417	(5,555)
SAUGET - FMT	02/12/01		ST. CLAIR	10,135,621	193,089	101,356	101,356	(9,623)
ALTON - FMT	10/03/02		MADISON	4,766,568	91,557	47,666	47,666	(3,775)
CRESTWOOD - BAL	02/17/92		COOK	23,729,593	442,386	237,296	237,296	(32,206)
NORMAL - BAL	07/13/06		MCLEAN	4,491,245	83,352	44,912	44,912	(6,473)
CHAMPAIGN - BAL	10/23/08		CHAMPAIGN	4,219,862	76,860	42,199	42,199	(7,537)
<b>OAKBROOK TER. - MAY</b>	09/04/92		DUPAGE	24,625,806	465,314	246,258	246,258	(27,202)
<b>NILES - MAY</b>	04/24/06		COOK	26,821,538	506,909	268,215	268,215	(29,522)
ELK GROVE VILLAGE - MAY	10/19/07		COOK	4,854,910	92,377	48,549	48,549	(4,721)
NORTH AURORA - MAY	10/25/07		KANE	5,694,865	107,812	56,949	56,949	(6,085)
HOFFMAN ESTATES - MAY	11/02/12		COOK	4,264,056	81,677	42,641	42,641	(3,604)
LOCKPORT - MAY	11/07/12		WILL	4,881,994	89,365	48,820	48,820	(8,275)
JOLIET - HAW	10/25/90		WILL	11,710,016	219,350	117,100	117,100	(14,851)
CHICAGO (Corliss) - HAW	04/18/91		COOK	23,069,965	420,766	230,700	230,700	(40,634)
MOKENA - HAW	05/16/03		WILL	9,494,734	175,963	94,947	94,947	(13,932)
<b>BOLINGBROOK - HAW</b>	<b>04/06/13</b>		WILL	3,397,484	63,720	33,975	33,975	(4,230)
<b>GLENDAL HEIGHTS - HAW</b>	04/25/12		DUPAGE	10,536,622	196,233	105,366	105,366	(14,499)
PROSPECT HEIGHTS - HAW	04/25/12		COOK	8,564,094	162,238	85,641	85,641	(9,044)
<i>AURORA - HAW *</i>	<i>04/08/05</i>	<i>03/24/13</i>	<i>DUPAGE</i>	<i>2,047,599</i>	<i>38,233</i>	<i>20,476</i>	<i>20,476</i>	<i>(2,719)</i>

**TOTAL** 305,377,081 5,695,667 3,053,771 3,053,771 (411,875)

**OTB PARLOR IN BOLD OPENED IN 2013**  
*OTB PARLOR IN ITALIC CLOSED IN 2013*

\* NOTE: AURORA UNDER HAWTHORNE, CLOSED ON 3/24/13 AND REOPENED UNDER QUAD CITY DOWNS, STARTING 4/25/13.

LICENSEE CODES	ARL	ARLINGTON
	BAL	BALMORAL
	FMT	FAIRMOUNT
	MAY	MAYWOOD
	HAW	HAWTHORNE
	QCD	QUAD CITY DOWNS

**SUMMARY OF SURCHARGES AND REVENUES TO LOCAL GOVERNMENTS  
FROM STATUTORY 2.5% SURCHARGE AT OFF TRACK PARLORS IN 2014**

CITY - LICENSEE CODE	DATE OPENED	DATE CLOSED	COUNTY	HANDLE	2.5% STATUTORY SURCHARGE ON WINNINGS	REVENUE TO CITY (1% OF HANDLE)	REVENUE TO COUNTY (1% OF HANDLE)	OVER/ (UNDER) TO LICENSEE
WAUKEGAN - ARL	12/30/88		LAKE	19,221,923	350,566	192,219	192,219	(33,872)
CHICAGO (Weed St.) - ARL	06/04/93		COOK	24,934,692	458,382	249,347	249,347	(40,312)
HODGKINS - ARL	12/10/07		COOK	15,780,126	296,765	157,801	157,801	(18,837)
VILLA PARK - ARL	07/12/11		DUPAGE	11,293,010	214,766	112,930	112,930	(11,094)
ORLAND HILLS - ARL	04/21/12		COOK	7,331,366	140,701	73,314	73,314	(5,926)
ROCKFORD - QCD	11/18/87		WINNEBAGO	9,311,732	170,927	93,117	93,117	(15,307)
SOUTH ELGIN - QCD	12/07/02		KANE	6,337,332	118,917	63,373	63,373	(7,830)
McHENRY - QCD	12/08/05		MCHENRY	6,341,994	112,150	63,420	63,420	(14,689)
AURORA - QCD	04/25/13		DUPAGE	8,000,903	149,147	80,009	80,009	(10,871)
SPRINGFIELD - FMT	05/05/88		SANGAMON	4,567,326	87,575	45,673	45,673	(3,772)
SAUGET - FMT	02/12/01		ST. CLAIR	9,524,650	182,594	95,246	95,246	(7,899)
ALTON - FMT	10/03/02		MADISON	4,848,949	96,514	48,489	48,489	(465)
CRESTWOOD - BAL	02/17/92		COOK	20,408,242	371,506	204,082	204,082	(36,659)
NORMAL - BAL	07/13/06		MCLEAN	3,247,621	60,342	32,476	32,476	(4,611)
CHAMPAIGN - BAL	10/23/08		CHAMPAIGN	3,572,692	65,539	35,727	35,727	(5,915)
OAKBROOK TER. - MAY	09/04/92		DUPAGE	20,189,462	373,557	201,895	201,895	(30,233)
NILES - MAY	04/24/06		COOK	24,729,566	463,323	247,296	247,296	(31,269)
ELK GROVE VILLAGE - MAY	10/19/07		COOK	4,006,211	76,898	40,062	40,062	(3,226)
NORTH AURORA - MAY	10/25/07		KANE	4,946,527	92,568	49,465	49,465	(6,363)
HOFFMAN ESTATES - MAY	11/02/12		COOK	5,186,776	95,538	51,868	51,868	(8,198)
LOCKPORT - MAY	11/07/12		WILL	3,858,997	71,614	38,590	38,590	(5,566)
JOLIET - HAW	10/25/90		WILL	9,971,532	186,222	99,715	99,715	(13,209)
CHICAGO (Corliss) - HAW	04/18/91		COOK	21,130,520	383,491	211,305	211,305	(39,120)
MOKENA - HAW	05/16/03		WILL	8,075,268	151,451	80,753	80,753	(10,054)
BOLINGBROOK - HAW	04/06/13		WILL	5,958,073	111,558	59,581	59,581	(7,604)
GLENDALE HEIGHTS - HAW	04/25/12		DUPAGE	10,397,747	196,099	103,977	103,977	(11,856)
PROSPECT HEIGHTS - HAW	04/25/12		COOK	8,051,461	156,910	80,515	80,515	(4,119)

**TOTAL** 281,224,697 5,235,620 2,812,247 2,812,247 (388,874)

LICENSEE CODES      ARL      ARLINGTON  
                          BAL      BALMORAL  
                          FMT      FAIRMOUNT  
                          MAY      MAYWOOD  
                          HAW      HAWTHORNE  
                          QCD      QUAD CITY DOWNS

**SUMMARY OF SURCHARGES AND REVENUES TO LOCAL GOVERNMENTS  
FROM STATUTORY 2.5% SURCHARGE AT OFF TRACK PARLORS IN 2015**

CITY - LICENSEE CODE	DATE OPENED	DATE CLOSED	COUNTY	HANDLE	2.5% STATUTORY SURCHARGE ON WINNINGS	REVENUE TO CITY (1% OF HANDLE)	REVENUE TO COUNTY (1% OF HANDLE)	OVER (UNDER) TO LICENSEE
WAUKEGAN - ARL	12/30/88		LAKE	16,791,575	303,863	167,916	167,916	(31,968)
CHICAGO (Weed St.) - ARL	06/04/93		COOK	23,905,618	437,538	239,056	239,056	(40,575)
HODGKINS - ARL	12/10/07		COOK	16,050,220	297,573	160,502	160,502	(23,432)
VILLA PARK - ARL	07/12/11		DUPAGE	10,688,820	197,167	106,888	106,888	(16,610)
ORLAND HILLS - ARL	04/21/12		COOK	6,899,535	131,967	68,995	68,995	(6,024)
ROCKFORD - QCD	11/18/87		WINNEBAGO	8,392,881	155,360	83,929	83,929	(12,498)
SOUTH ELGIN - QCD	12/07/02		KANE	5,228,731	96,164	52,287	52,287	(8,410)
McHENRY - QCD	12/08/05		MCHENRY	6,389,066	119,077	63,891	63,891	(8,704)
AURORA - QCD	04/25/13		DUPAGE	6,789,891	121,980	67,899	67,899	(13,818)
SPRINGFIELD - FMT	05/05/88		SANGAMON	4,173,513	77,444	41,735	41,735	(6,026)
SAUGET - FMT	02/12/01		ST. CLAIR	9,387,819	175,445	93,878	93,878	(12,311)
ALTON - FMT	10/03/02		MADISON	5,043,391	94,510	50,434	50,434	(6,358)
CRESTWOOD - BAL	02/17/92		COOK	21,324,827	391,825	213,248	213,248	(34,671)
NORMAL - BAL	07/13/06		MCLEAN	3,293,421	62,350	32,934	32,934	(3,518)
CHAMPAIGN - BAL	10/23/08		CHAMPAIGN	2,929,437	53,371	29,294	29,294	(5,218)
OAKBROOK TER. - MAY	09/04/92		DUPAGE	17,076,820	318,944	170,768	170,768	(22,593)
NILES - MAY	04/24/06		COOK	23,117,616	430,000	231,176	231,176	(32,353)
ELK GROVE VILLAGE - MAY	10/19/07		COOK	3,492,354	65,070	34,924	34,924	(4,777)
NORTH AURORA - MAY	10/25/07		KANE	4,549,368	85,625	45,494	45,494	(5,362)
HOFFMAN ESTATES - MAY	11/02/12		COOK	4,658,918	85,261	46,589	46,589	(7,918)
LOCKPORT - MAY	11/07/12		WILL	3,450,733	63,749	34,507	34,507	(5,265)
JOLIET - HAW	10/25/90		WILL	10,159,217	188,609	101,592	101,592	(14,575)
CHICAGO (Corliss) - HAW	04/18/91		COOK	20,947,142	379,487	209,471	209,471	(39,456)
MOKENA - HAW	05/16/03		WILL	8,517,770	157,243	85,178	85,178	(13,112)
BOLINGBROOK - HAW	04/06/13		WILL	5,953,529	112,487	59,535	59,535	(6,584)
GLENDALE HEIGHTS - HAW	04/25/12		DUPAGE	9,068,467	170,084	90,685	90,685	(11,286)
PROSPECT HEIGHTS - HAW	04/25/12		COOK	5,487,298	110,288	54,873	54,873	542

TOTAL

263,767,978 4,882,481 2,637,680 2,637,680 (392,879)

LICENSEE CODES

ARL ARLINGTON  
BAL BALMORAL  
FMT FAIRMOUNT  
MAY MAYWOOD  
HAW HAWTHORNE  
QCD QUAD CITY DOWNS