

CONTRACT AUDIT

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

October 2016



*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  
OCTOBER 2016**

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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

November 14, 2016

**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 October 2016. 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 October 2016**

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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 for Gaming. 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 October 2016.

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,

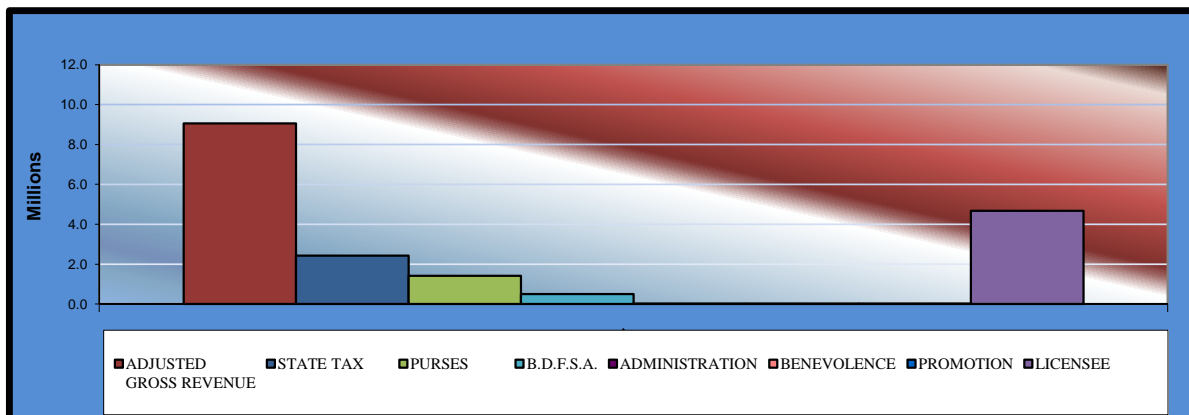
A handwritten signature in blue ink that reads "Gary A. Jones".

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

November 14, 2016

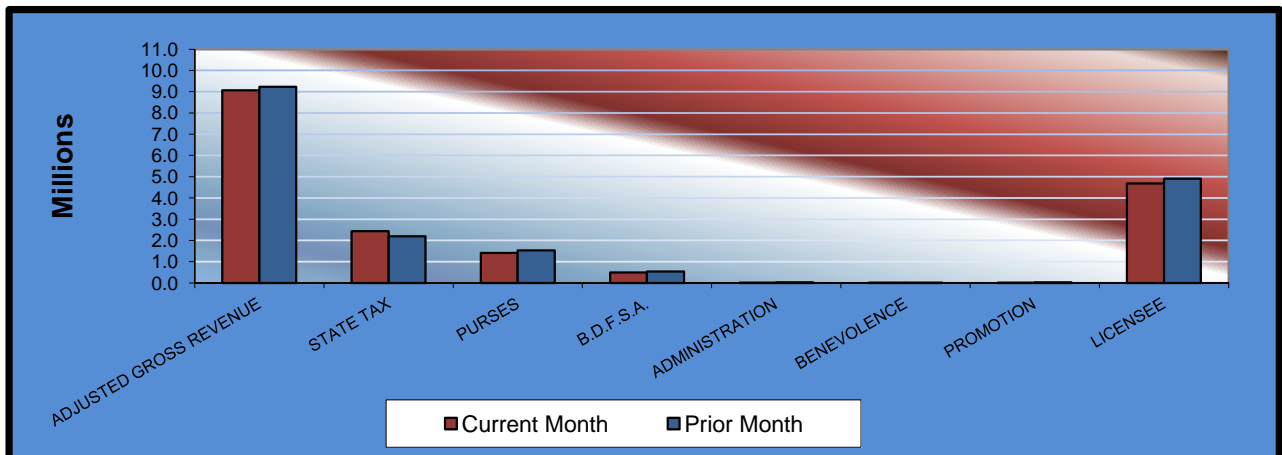
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue October 2016

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$9,062,603.03</u>	<u>\$1,437,005.59</u>	<u>\$7,625,597.44</u>
<b>State Tax</b>			
General Revenue Fund	291,765.58	17,244.07	274,521.51
Education Reform	2,139,614.20	126,456.48	2,013,157.72
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	778,513.03	187,529.23	590,983.80
Quarterhorse	567,793.19	125,127.26	442,665.93
Paint & Appaloosa	63,088.13	13,903.03	49,185.10
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	175,144.79	22,632.84	152,511.95
Quarterhorse	290,498.84	64,018.60	226,480.24
Paint & Appaloosa	32,277.65	7,113.18	25,164.47
<u>Administration</u>			
Thoroughbred	9,781.11	2,155.51	7,625.60
Quarterhorse	8,803.00	1,939.96	6,863.04
Paint & Appaloosa	978.11	215.55	762.56
<u>Benevolence</u>			
Thoroughbred	4,890.55	1,077.75	3,812.80
Quarterhorse	4,401.50	969.98	3,431.52
Paint & Appaloosa	489.06	107.78	381.28
<u>Promotions</u>			
Thoroughbred	9,781.11	2,155.51	7,625.60
Quarterhorse	8,803.00	1,939.96	6,863.04
Paint & Appaloosa	978.11	215.55	762.56
<b>Licensee</b>	<b>\$4,675,002.07</b>	<b>\$862,203.35</b>	<b>\$3,812,798.72</b>



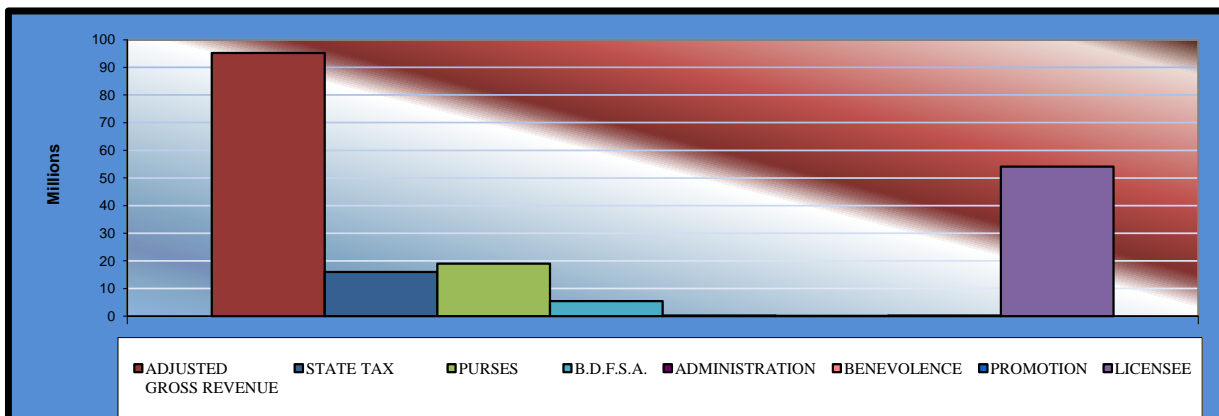
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year Month October 2016

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	60	3.33%	62	0.00%
Adjusted Gross Revenue	\$9,062,603.03	\$9,229,249.76	-1.81%	\$9,411,506.63	-3.71%
<b>State Tax</b>					
General Revenue Fund	291,765.58	263,540.22	10.71%	301,931.54	-3.37%
Education Reform	2,139,614.20	1,932,628.27	10.71%	2,214,164.63	-3.37%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	778,513.03	846,606.15	-8.04%	810,841.02	-3.99%
Quarterhorse	567,793.19	618,857.46	-8.25%	718,694.38	-21.00%
Paint & Appaloosa	63,088.13	68,761.94	-8.25%	90,092.12	-29.97%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	175,144.79	192,818.52	-9.17%	181,698.85	-3.61%
Quarterhorse	290,498.84	316,624.75	-8.25%	174,591.49	66.39%
Paint & Appaloosa	32,277.65	35,180.53	-8.25%	9,161.91	252.30%
<u>Administration</u>					
Thoroughbred	9,781.11	10,660.76	-8.25%	10,179.90	-3.92%
Quarterhorse	8,803.00	9,594.69	-8.25%	9,161.91	-3.92%
Paint & Appaloosa	978.11	1,066.07	-8.25%	1,017.96	-3.91%
<u>Benevolence</u>					
Thoroughbred	4,890.55	5,330.39	-8.25%	5,089.96	-3.92%
Quarterhorse	4,401.50	4,797.34	-8.25%	4,580.95	-3.92%
Paint & Appaloosa	489.06	533.05	-8.25%	509.02	-3.92%
<u>Promotions</u>					
Thoroughbred	9,781.11	10,660.76	-8.25%	10,179.90	-3.92%
Quarterhorse	8,803.00	9,594.69	-8.25%	9,161.91	-3.92%
Paint & Appaloosa	978.11	1,066.07	-8.25%	1,017.97	-3.92%
<b>Licensee</b>	\$4,675,002.07	\$4,900,928.10	-4.61%	\$4,859,431.21	-3.80%



## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals October 2016

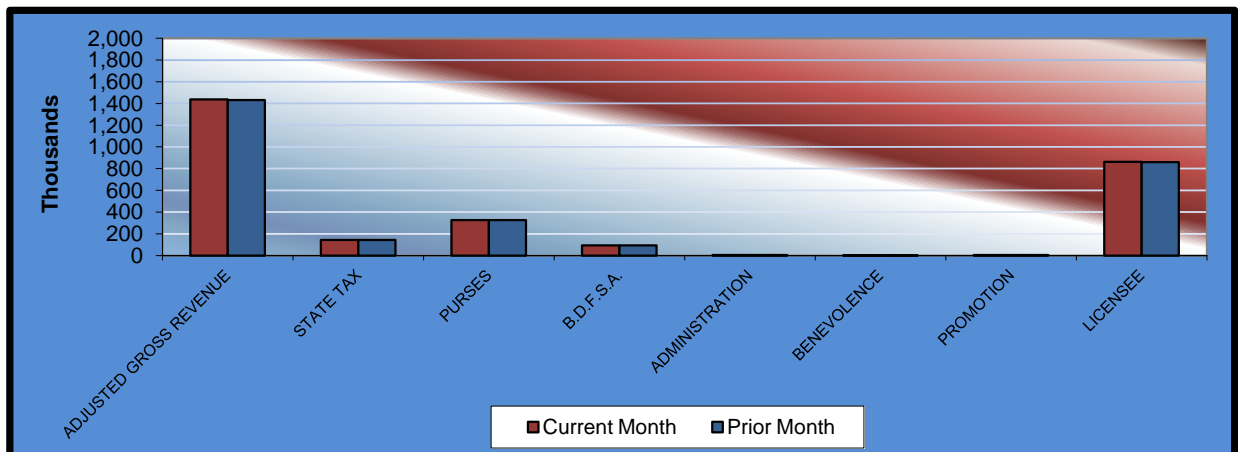
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	610	305	305
Adjusted Gross Revenue	<u>\$95,144,617.35</u>	<u>\$15,447,837.04</u>	<u>\$79,696,780.31</u>
<b>State Tax</b>			
General Revenue Fund	1,914,458.13	185,374.05	1,729,084.08
Education Reform	14,039,359.66	1,359,409.66	12,679,950.00
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	9,912,443.11	1,798,442.63	8,114,000.48
Quarterhorse	8,014,535.63	1,506,292.98	6,508,242.65
Paint & Appaloosa	1,028,712.69	167,365.94	861,346.75
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	2,310,989.10	217,053.49	2,093,935.61
Quarterhorse	2,986,553.50	307,653.67	2,678,899.83
Paint & Appaloosa	193,630.60	34,183.71	159,446.89
<u>Administration</u>			
Thoroughbred	125,368.61	20,671.83	104,696.78
Quarterhorse	112,831.63	18,604.52	94,227.11
Paint & Appaloosa	12,536.81	2,067.14	10,469.67
<u>Benevolence</u>			
Thoroughbred	62,684.27	10,335.87	52,348.40
Quarterhorse	56,415.78	9,302.24	47,113.54
Paint & Appaloosa	6,268.41	1,033.59	5,234.82
<u>Promotions</u>			
Thoroughbred	125,368.61	20,671.83	104,696.78
Quarterhorse	112,831.63	18,604.52	94,227.11
Paint & Appaloosa	12,536.81	2,067.14	10,469.67
<b>Licensee</b>	<b>\$54,117,092.37</b>	<b>\$9,768,702.23</b>	<b>\$44,348,390.14</b>





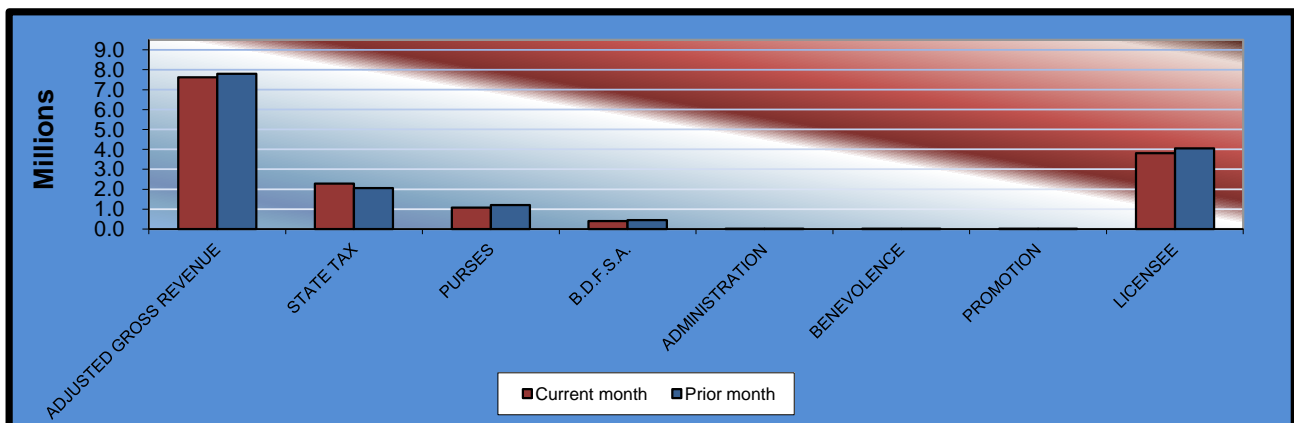
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
October 2016**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>October 2015</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Adjusted Gross Revenue	\$1,437,005.59	\$1,431,353.96	0.39%	\$1,536,779.03	-6.49%
<b>State Tax</b>					
General Revenue Fund	17,244.07	17,176.25	0.39%	18,441.35	-6.49%
Education Reform	126,456.48	125,959.15	0.39%	135,236.54	-6.49%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	187,529.23	186,791.69	0.39%	200,549.63	-6.49%
Quarterhorse	125,127.26	124,635.15	0.39%	183,606.64	-31.85%
Paint & Appaloosa	13,903.03	13,848.35	0.39%	20,400.78	-31.85%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,632.84	22,543.82	0.39%	24,204.30	-6.49%
Quarterhorse	64,018.60	63,766.82	0.39%	18,671.88	242.86%
Paint & Appaloosa	7,113.18	7,085.20	0.39%	2,074.66	242.86%
<u>Administration</u>					
Thoroughbred	2,155.51	2,147.03	0.39%	2,305.17	-6.49%
Quarterhorse	1,939.96	1,932.33	0.39%	2,074.66	-6.49%
Paint & Appaloosa	215.55	214.70	0.40%	230.49	-6.48%
<u>Benevolence</u>					
Thoroughbred	1,077.75	1,073.52	0.39%	1,152.60	-6.49%
Quarterhorse	969.98	966.16	0.40%	1,037.32	-6.49%
Paint & Appaloosa	107.78	107.35	0.40%	115.28	-6.51%
<u>Promotions</u>					
Thoroughbred	2,155.51	2,147.03	0.39%	2,305.17	-6.49%
Quarterhorse	1,939.96	1,932.33	0.39%	2,074.66	-6.49%
Paint & Appaloosa	215.55	214.70	0.40%	230.49	-6.48%
<b>Licensee</b>	\$862,203.35	\$858,812.38	0.39%	\$922,067.41	-6.49%

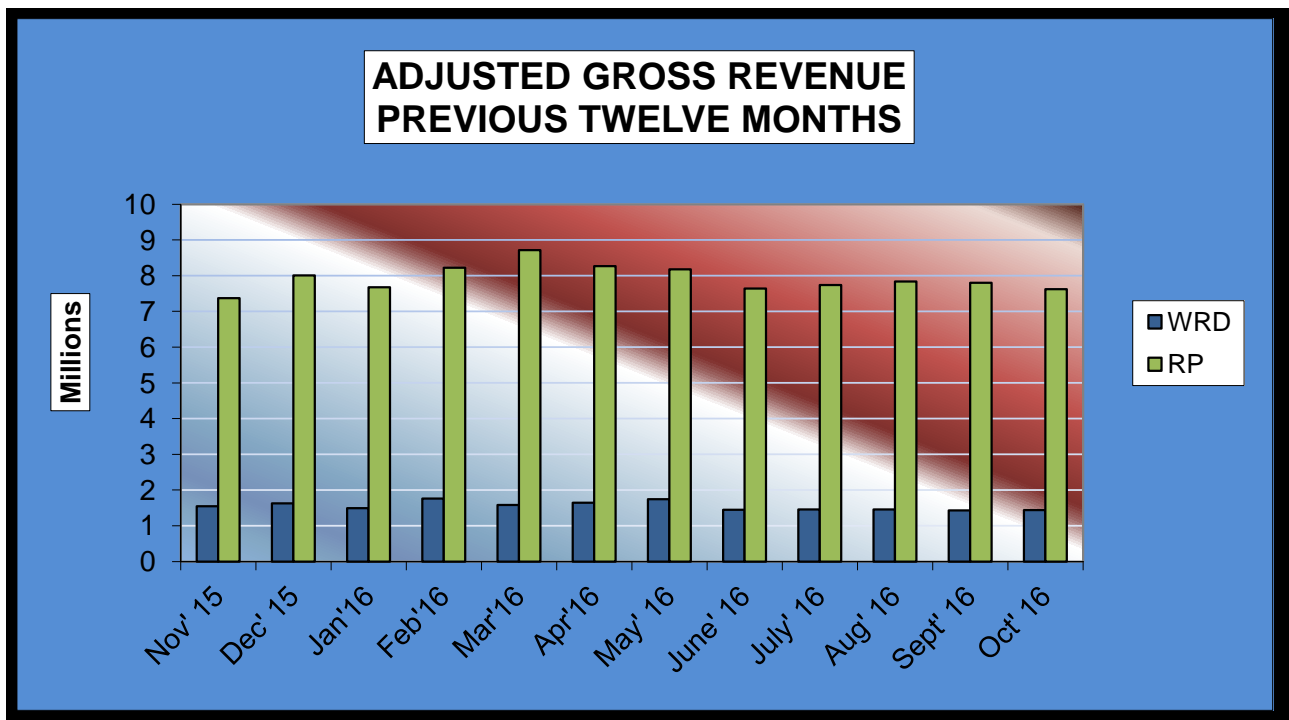


## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Remington Park Revenue October 2016

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>October 2015</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Adjusted Gross Revenue	\$ 7,625,597.44	\$7,797,895.80	-2.21%	\$7,874,727.60	-3.16%
<b>State Tax</b>					
General Revenue Fund	274,521.51	246,363.97	11.43%	283,490.19	-3.16%
Education Reform	2,013,157.72	1,806,669.12	11.43%	2,078,928.09	-3.16%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	590,983.80	659,814.46	-10.43%	610,291.39	-3.16%
Quarterhorse	442,665.93	494,222.31	-10.43%	535,087.74	-17.27%
Paint & Appaloosa	49,185.10	54,913.59	-10.43%	69,691.34	-29.42%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	152,511.95	170,274.70	-10.43%	157,494.55	-3.16%
Quarterhorse	226,480.24	252,857.93	-10.43%	155,919.61	45.25%
Paint & Appaloosa	25,164.47	28,095.33	-10.43%	7,087.25	255.07%
<u>Administration</u>					
Thoroughbred	7,625.60	8,513.73	-10.43%	7,874.73	-3.16%
Quarterhorse	6,863.04	7,662.36	-10.43%	7,087.25	-3.16%
Paint & Appaloosa	762.56	851.37	-10.43%	787.47	-3.16%
<u>Benevolence</u>					
Thoroughbred	3,812.80	4,256.87	-10.43%	3,937.36	-3.16%
Quarterhorse	3,431.52	3,831.18	-10.43%	3,543.63	-3.16%
Paint & Appaloosa	381.28	425.70	-10.43%	393.74	-3.16%
<u>Promotions</u>					
Thoroughbred	7,625.60	8,513.73	-10.43%	7,874.73	-3.16%
Quarterhorse	6,863.04	7,662.36	-10.43%	7,087.25	-3.16%
Paint & Appaloosa	762.56	851.37	-10.43%	787.48	-3.16%
<b>Licensee</b>	\$ 3,812,798.72	\$4,042,115.72	-5.67%	\$3,937,363.80	-3.16%



Gaming at Oklahoma Horse Racing Tracks  
 Will Rogers Downs and Remington Park  
 Prior Twelve Month Graph  
 October 2016





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