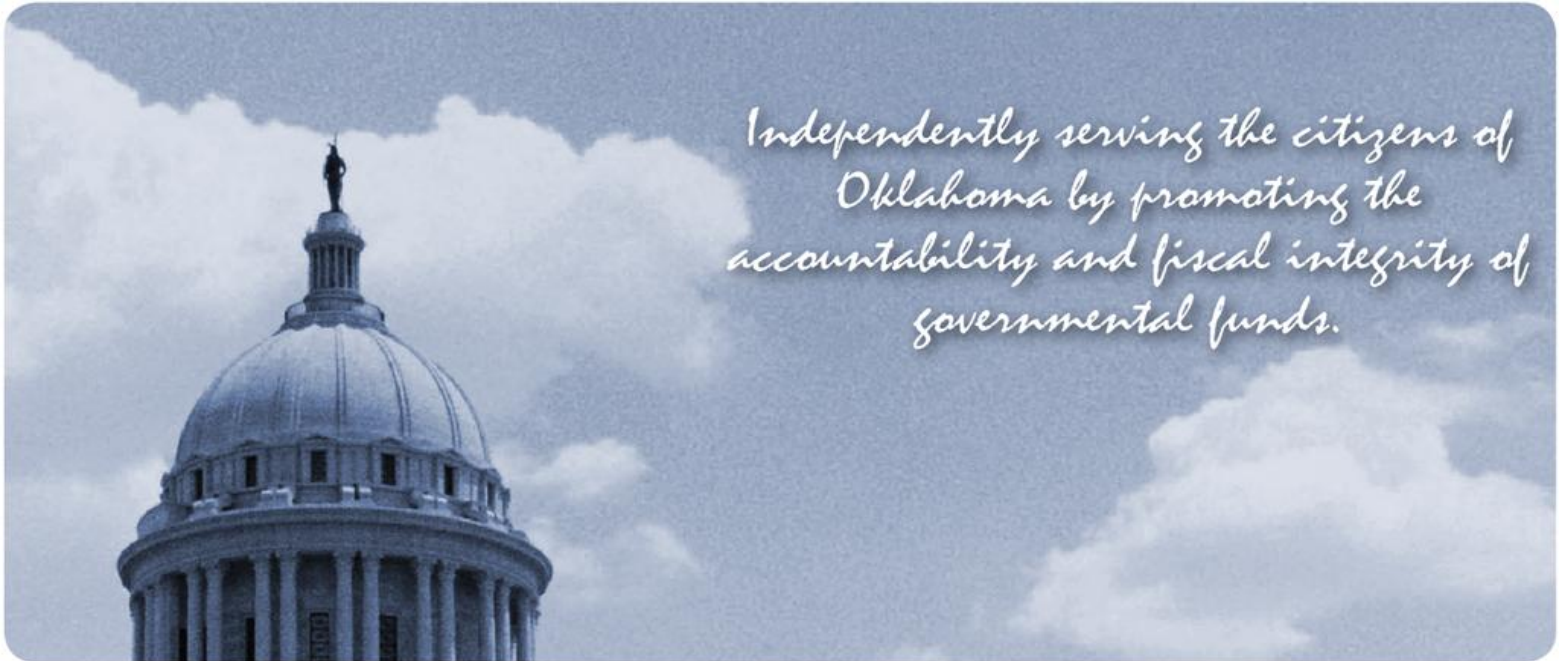


CONTRACT AUDIT

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

April 2017



*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  
APRIL 2017**

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*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](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.*



# Oklahoma State Auditor & Inspector

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

May 15, 2017

**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 April 2017. 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". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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 April 2017**

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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 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 April 2017.

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,

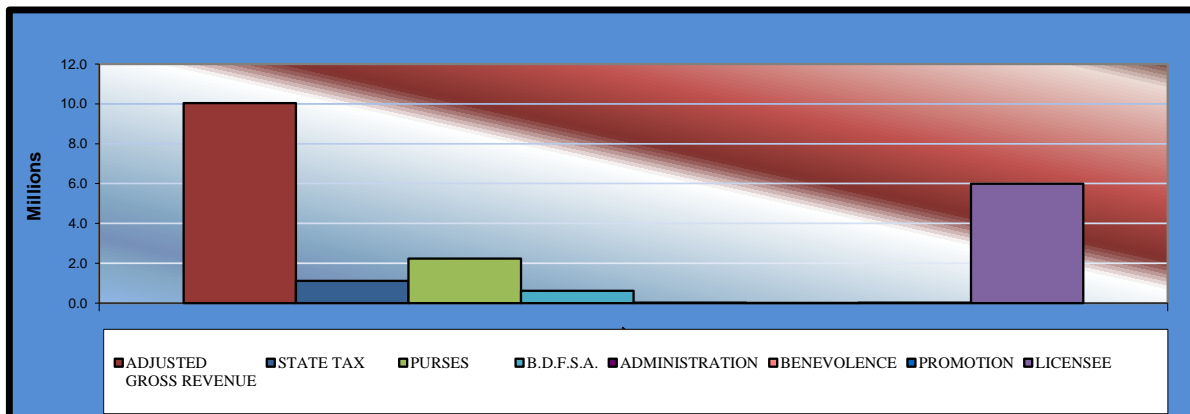
A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive, flowing style.

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

May 15, 2017

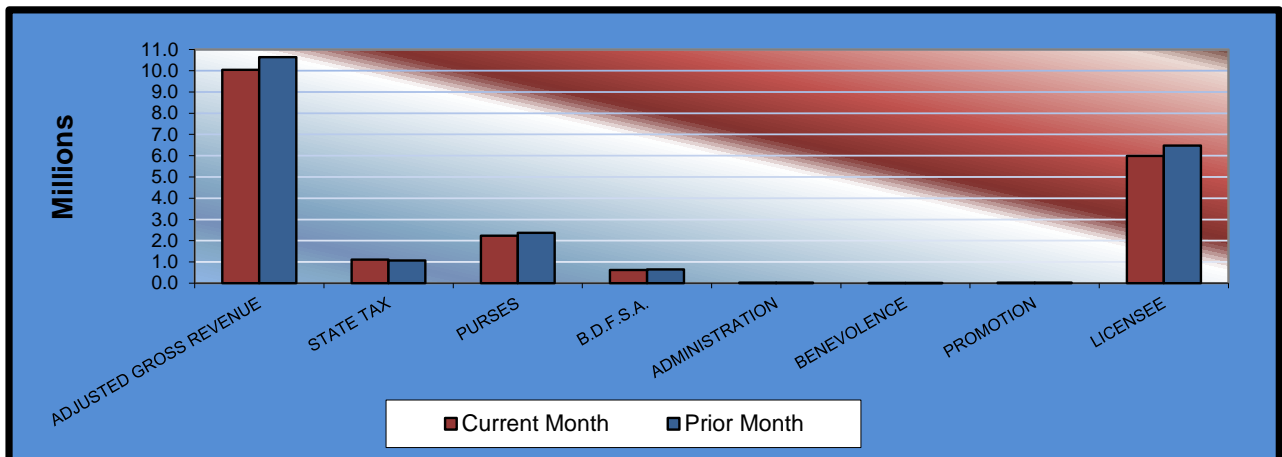
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue April 2017

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$10,037,600.33</u>	<u>\$1,634,337.06</u>	<u>\$8,403,263.27</u>
<b>State Tax</b>			
General Revenue Fund	133,720.14	19,612.04	114,108.10
Education Reform	980,614.39	143,821.66	836,792.73
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,154,613.53	177,734.17	976,879.36
Quarterhorse	962,499.27	162,718.69	799,780.58
Paint & Appaloosa	122,070.23	18,079.85	103,990.38
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	273,548.58	21,450.68	252,097.90
Quarterhorse	322,846.61	16,547.66	306,298.95
Paint & Appaloosa	20,745.96	1,838.62	18,907.34
<u>Administration</u>			
Thoroughbred	14,647.81	2,042.92	12,604.89
Quarterhorse	13,183.04	1,838.63	11,344.41
Paint & Appaloosa	1,464.78	204.29	1,260.49
<u>Benevolence</u>			
Thoroughbred	7,323.91	1,021.46	6,302.45
Quarterhorse	6,591.51	919.31	5,672.20
Paint & Appaloosa	732.39	102.15	630.24
<u>Promotions</u>			
Thoroughbred	14,647.81	2,042.92	12,604.89
Quarterhorse	13,183.04	1,838.63	11,344.41
Paint & Appaloosa	1,464.78	204.29	1,260.49
<b>Licensee</b>	<b>\$5,993,702.55</b>	<b>\$1,062,319.09</b>	<b>\$4,931,383.46</b>



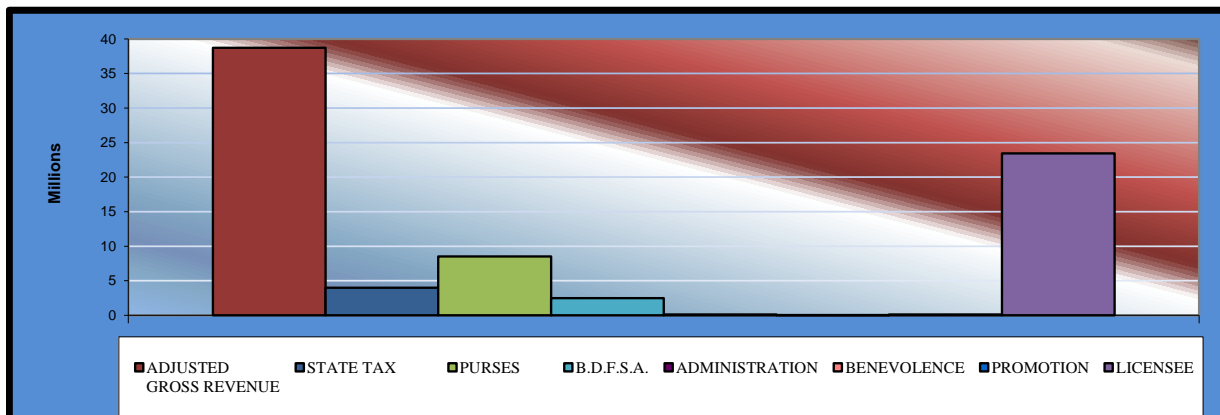
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year Month  
April 2017**

	<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	\$10,037,600.33	\$10,633,059.42	-5.60%	\$9,907,281.37	1.32%
<b>State Tax</b>					
General Revenue Fund	133,720.14	127,596.71	4.80%	136,117.52	-1.76%
Education Reform	980,614.39	935,709.22	4.80%	998,195.18	-1.76%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,154,613.53	1,222,328.79	-5.54%	1,139,404.10	1.33%
Quarterhorse	962,499.27	1,020,053.57	-5.64%	950,131.23	1.30%
Paint & Appaloosa	122,070.23	129,175.34	-5.50%	127,885.52	-4.55%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	273,548.58	288,021.95	-5.03%	269,504.35	1.50%
Quarterhorse	322,846.61	339,262.08	-4.84%	317,886.39	1.56%
Paint & Appaloosa	20,745.96	21,859.73	-5.10%	13,005.32	59.52%
<u>Administration</u>					
Thoroughbred	14,647.81	15,490.78	-5.44%	14,450.33	1.37%
Quarterhorse	13,183.04	13,941.70	-5.44%	13,005.31	1.37%
Paint & Appaloosa	1,464.78	1,549.08	-5.44%	1,445.04	1.37%
<u>Benevolence</u>					
Thoroughbred	7,323.91	7,745.39	-5.44%	7,225.17	1.37%
Quarterhorse	6,591.51	6,970.86	-5.44%	6,502.63	1.37%
Paint & Appaloosa	732.39	774.54	-5.44%	722.51	1.37%
<u>Promotions</u>					
Thoroughbred	14,647.81	15,490.78	-5.44%	14,450.33	1.37%
Quarterhorse	13,183.04	13,941.70	-5.44%	13,005.31	1.37%
Paint & Appaloosa	1,464.78	1,549.08	-5.44%	1,445.04	1.37%
<b>Licensee</b>	\$5,993,702.55	\$6,471,598.12	-7.38%	\$5,882,900.09	1.88%



## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals April 2017

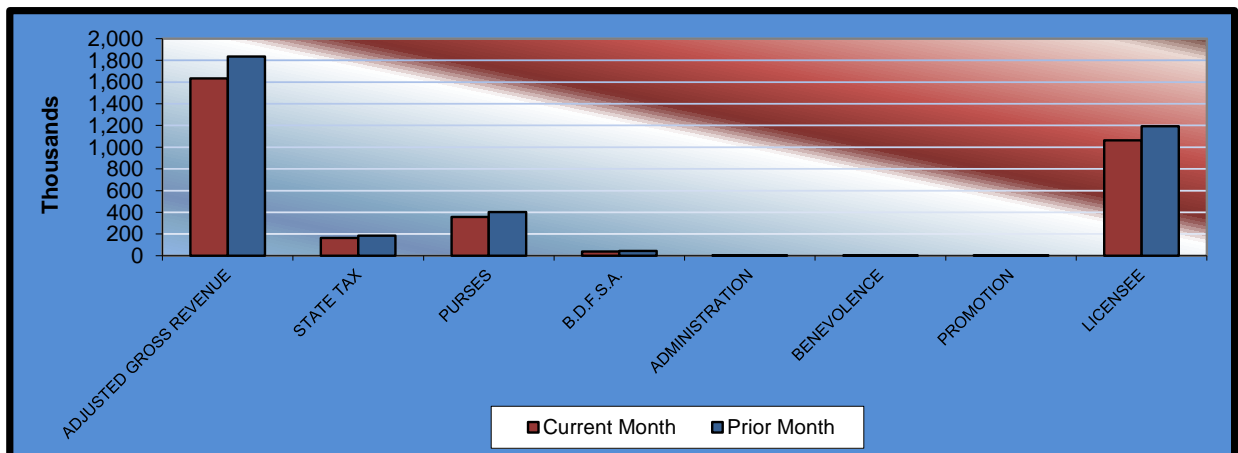
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	240	120	120
Adjusted Gross Revenue	<u>\$38,731,746.02</u>	<u>\$6,520,255.97</u>	<u>\$32,211,490.05</u>
<b>State Tax</b>			
General Revenue Fund	478,049.89	78,243.07	399,806.82
Education Reform	3,505,699.20	573,782.52	2,931,916.68
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	4,453,663.55	709,077.84	3,744,585.71
Quarterhorse	3,616,143.47	608,724.64	3,007,418.83
Paint & Appaloosa	446,816.67	67,636.07	379,180.60
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	1,051,923.07	85,578.37	966,344.70
Quarterhorse	1,338,884.43	106,465.88	1,232,418.55
Paint & Appaloosa	103,741.97	11,829.54	91,912.43
<u>Administration</u>			
Thoroughbred	56,467.57	8,150.32	48,317.25
Quarterhorse	50,820.81	7,335.30	43,485.51
Paint & Appaloosa	5,646.77	815.05	4,831.72
<u>Benevolence</u>			
Thoroughbred	28,233.78	4,075.16	24,158.62
Quarterhorse	25,410.40	3,667.64	21,742.76
Paint & Appaloosa	2,823.38	407.52	2,415.86
<u>Promotions</u>			
Thoroughbred	56,467.56	8,150.32	48,317.24
Quarterhorse	50,820.81	7,335.30	43,485.51
Paint & Appaloosa	5,646.77	815.05	4,831.72
<b>Licensee</b>	<b>\$23,454,485.92</b>	<b>\$4,238,166.38</b>	<b>\$19,216,319.54</b>





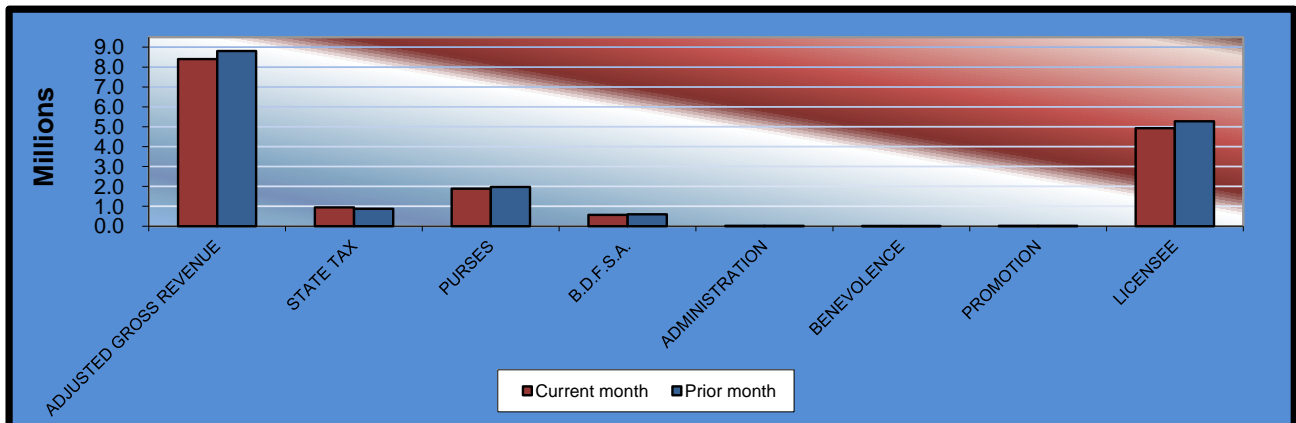
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
April 2017**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2016</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,634,337.06	\$1,835,249.26	-10.95%	\$1,642,316.71	-0.49%
<b>State Tax</b>					
General Revenue Fund	19,612.04	22,022.99	-10.95%	19,707.80	-0.49%
Education Reform	143,821.66	161,501.93	-10.95%	144,523.87	-0.49%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	177,734.17	199,583.36	-10.95%	178,601.96	-0.49%
Quarterhorse	162,718.69	182,721.99	-10.95%	163,513.22	-0.49%
Paint & Appaloosa	18,079.85	20,302.44	-10.95%	18,168.11	-0.49%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,450.68	24,087.65	-10.95%	21,555.41	-0.49%
Quarterhorse	16,547.66	18,581.90	-10.95%	16,628.43	-0.49%
Paint & Appaloosa	1,838.62	2,064.66	-10.95%	1,847.62	-0.49%
<u>Administration</u>					
Thoroughbred	2,042.92	2,294.06	-10.95%	2,052.88	-0.49%
Quarterhorse	1,838.63	2,064.66	-10.95%	1,847.61	-0.49%
Paint & Appaloosa	204.29	229.41	-10.95%	205.29	-0.49%
<u>Benevolence</u>					
Thoroughbred	1,021.46	1,147.03	-10.95%	1,026.45	-0.49%
Quarterhorse	919.31	1,032.33	-10.95%	923.78	-0.48%
Paint & Appaloosa	102.15	114.70	-10.94%	102.64	-0.48%
<u>Promotions</u>					
Thoroughbred	2,042.92	2,294.06	-10.95%	2,052.88	-0.49%
Quarterhorse	1,838.63	2,064.66	-10.95%	1,847.61	-0.49%
Paint & Appaloosa	204.29	229.41	-10.95%	205.29	-0.49%
<b>Licensee</b>	\$1,062,319.09	\$1,192,912.02	-10.95%	\$1,067,505.86	-0.49%

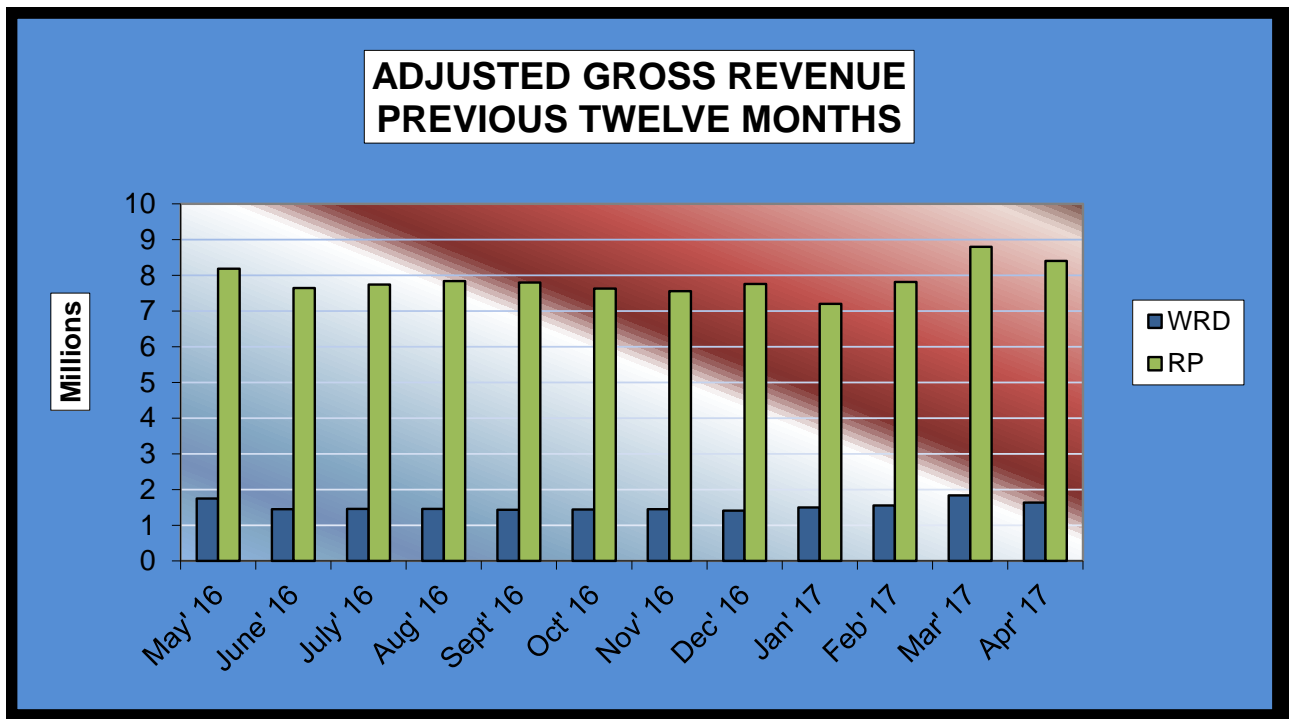


## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Remington Park Revenue April 2017

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2016</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$ 8,403,263.27	\$8,797,810.16	-4.48%	\$8,264,964.66	1.67%
<b>State Tax</b>					
General Revenue Fund	114,108.10	105,573.72	8.08%	116,409.72	-1.98%
Education Reform	836,792.73	774,207.29	8.08%	853,671.31	-1.98%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	976,879.36	1,022,745.43	-4.48%	960,802.14	1.67%
Quarterhorse	799,780.58	837,331.58	-4.48%	786,618.01	1.67%
Paint & Appaloosa	103,990.38	108,872.90	-4.48%	109,717.41	-5.22%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	252,097.90	263,934.30	-4.48%	247,948.94	1.67%
Quarterhorse	306,298.95	320,680.18	-4.48%	301,257.96	1.67%
Paint & Appaloosa	18,907.34	19,795.07	-4.48%	11,157.70	69.46%
<u>Administration</u>					
Thoroughbred	12,604.89	13,196.72	-4.48%	12,397.45	1.67%
Quarterhorse	11,344.41	11,877.04	-4.48%	11,157.70	1.67%
Paint & Appaloosa	1,260.49	1,319.67	-4.48%	1,239.75	1.67%
<u>Benevolence</u>					
Thoroughbred	6,302.45	6,598.36	-4.48%	6,198.72	1.67%
Quarterhorse	5,672.20	5,938.53	-4.48%	5,578.85	1.67%
Paint & Appaloosa	630.24	659.84	-4.49%	619.87	1.67%
<u>Promotions</u>					
Thoroughbred	12,604.89	13,196.72	-4.48%	12,397.45	1.67%
Quarterhorse	11,344.41	11,877.04	-4.48%	11,157.70	1.67%
Paint & Appaloosa	1,260.49	1,319.67	-4.48%	1,239.75	1.67%
<b>Licensee</b>	\$ 4,931,383.46	\$5,278,686.10	-6.58%	\$4,815,394.23	2.41%



**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
April 2017**





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
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