

CONTRACT AUDIT

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

April 2016



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 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

May 11, 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 April 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". 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 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 April 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,

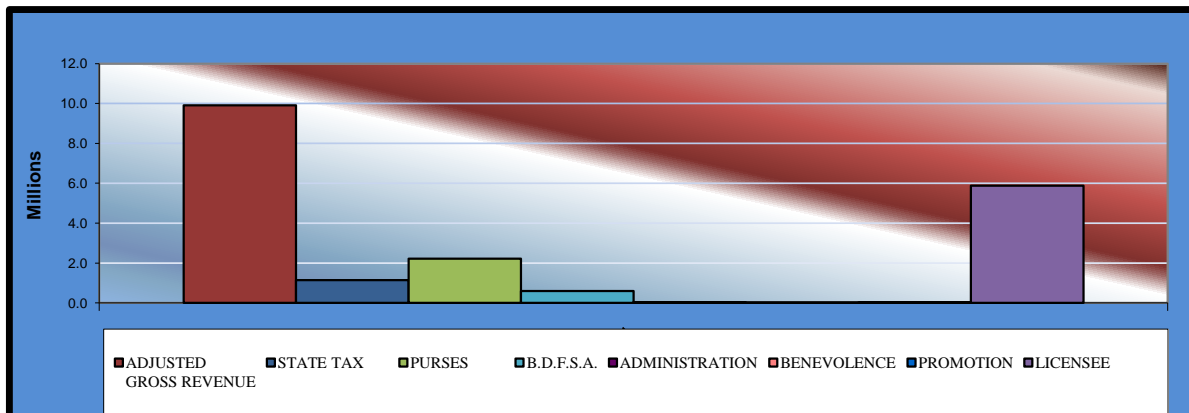
A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

May 11, 2016

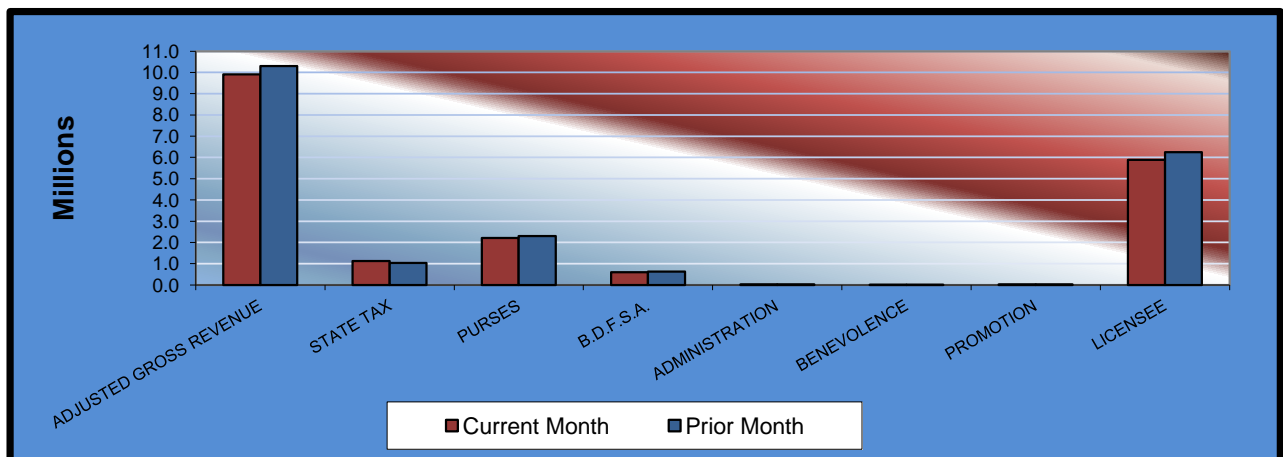
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue April 2016

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$9,907,281.37</u>	<u>\$1,642,316.71</u>	<u>\$8,264,964.66</u>
<b>State Tax</b>			
General Revenue Fund	136,117.52	19,707.80	116,409.72
Education Reform	998,195.18	144,523.87	853,671.31
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,139,404.10	178,601.96	960,802.14
Quarterhorse	950,131.23	163,513.22	786,618.01
Paint & Appaloosa	127,885.52	18,168.11	109,717.41
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	269,504.35	21,555.41	247,948.94
Quarterhorse	317,886.39	16,628.43	301,257.96
Paint & Appaloosa	13,005.32	1,847.62	11,157.70
<u>Administration</u>			
Thoroughbred	14,450.33	2,052.88	12,397.45
Quarterhorse	13,005.31	1,847.61	11,157.70
Paint & Appaloosa	1,445.04	205.29	1,239.75
<u>Benevolence</u>			
Thoroughbred	7,225.17	1,026.45	6,198.72
Quarterhorse	6,502.63	923.78	5,578.85
Paint & Appaloosa	722.51	102.64	619.87
<u>Promotions</u>			
Thoroughbred	14,450.33	2,052.88	12,397.45
Quarterhorse	13,005.31	1,847.61	11,157.70
Paint & Appaloosa	1,445.04	205.29	1,239.75
<b>Licensee</b>	<b>\$5,882,900.09</b>	<b>\$1,067,505.86</b>	<b>\$4,815,394.23</b>



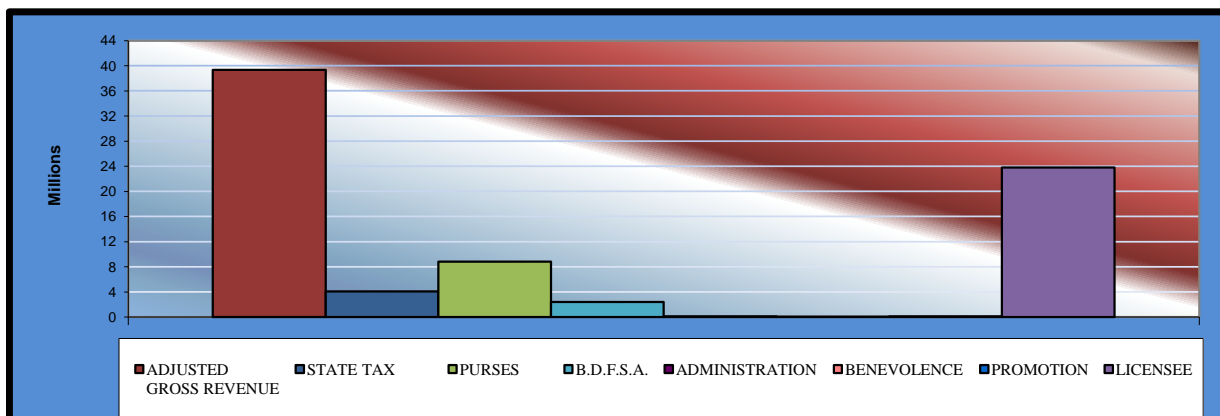
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year Month April 2016

	<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	\$9,907,281.37	\$10,293,190.30	-3.75%	\$9,751,763.79	1.59%
<b>State Tax</b>					
General Revenue Fund	136,117.52	123,518.28	10.20%	130,578.12	4.24%
Education Reform	998,195.18	905,800.75	10.20%	957,572.91	4.24%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,139,404.10	1,184,728.75	-3.83%	1,121,894.57	1.56%
Quarterhorse	950,131.23	986,589.31	-3.70%	990,247.89	-4.05%
Paint & Appaloosa	127,885.52	133,144.99	-3.95%	125,988.96	1.51%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	269,504.35	282,122.80	-4.47%	266,120.00	1.27%
Quarterhorse	317,886.39	333,577.05	-4.70%	258,965.21	22.75%
Paint & Appaloosa	13,005.32	13,540.16	-3.95%	12,812.46	1.51%
<u>Administration</u>					
Thoroughbred	14,450.33	15,044.64	-3.95%	14,236.06	1.51%
Quarterhorse	13,005.31	13,540.16	-3.95%	12,812.46	1.51%
Paint & Appaloosa	1,445.04	1,504.47	-3.95%	1,423.63	1.50%
<u>Benevolence</u>					
Thoroughbred	7,225.17	7,522.32	-3.95%	7,118.04	1.51%
Quarterhorse	6,502.63	6,770.09	-3.95%	6,406.15	1.51%
Paint & Appaloosa	722.51	752.23	-3.95%	711.79	1.51%
<u>Promotions</u>					
Thoroughbred	14,450.33	15,044.64	-3.95%	14,236.06	1.51%
Quarterhorse	13,005.31	13,540.16	-3.95%	12,812.46	1.51%
Paint & Appaloosa	1,445.04	1,504.47	-3.95%	1,423.63	1.50%
<b>Licensee</b>	\$5,882,900.09	\$6,254,945.03	-5.95%	\$5,816,403.39	1.14%



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

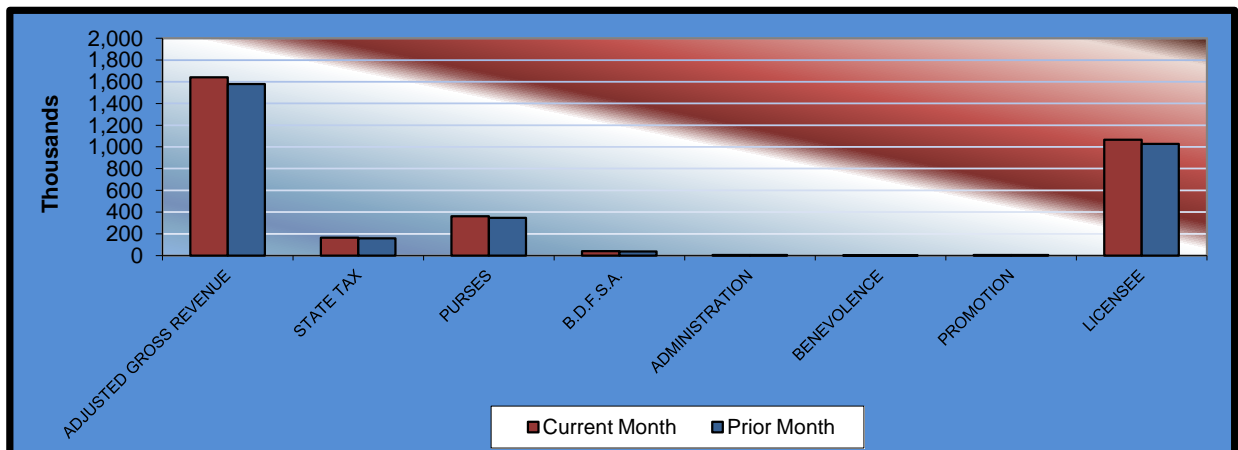
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	242	121	121
Adjusted Gross Revenue	<u>\$39,345,033.81</u>	<u>\$6,473,342.55</u>	<u>\$32,871,691.26</u>
<b>State Tax</b>			
General Revenue Fund	489,382.54	77,692.10	411,690.44
Education Reform	3,588,805.39	569,742.14	3,019,063.25
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	4,525,418.87	704,084.77	3,821,334.10
Quarterhorse	3,773,164.97	644,601.76	3,128,563.21
Paint & Appaloosa	507,994.11	71,622.40	436,371.71
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	1,071,126.49	84,975.75	986,150.74
Quarterhorse	1,263,725.84	65,552.69	1,198,173.15
Paint & Appaloosa	51,660.41	7,283.63	44,376.78
<u>Administration</u>			
Thoroughbred	57,400.48	8,092.94	49,307.54
Quarterhorse	51,660.40	7,283.62	44,376.78
Paint & Appaloosa	5,740.08	809.32	4,930.76
<u>Benevolence</u>			
Thoroughbred	28,700.24	4,046.47	24,653.77
Quarterhorse	25,830.17	3,641.78	22,188.39
Paint & Appaloosa	2,870.01	404.64	2,465.37
<u>Promotions</u>			
Thoroughbred	57,400.48	8,092.94	49,307.54
Quarterhorse	51,660.40	7,283.62	44,376.78
Paint & Appaloosa	5,740.08	809.32	4,930.76
<b>Licensee</b>	<b>\$23,787,752.85</b>	<b>\$4,208,322.66</b>	<b>\$19,579,430.19</b>





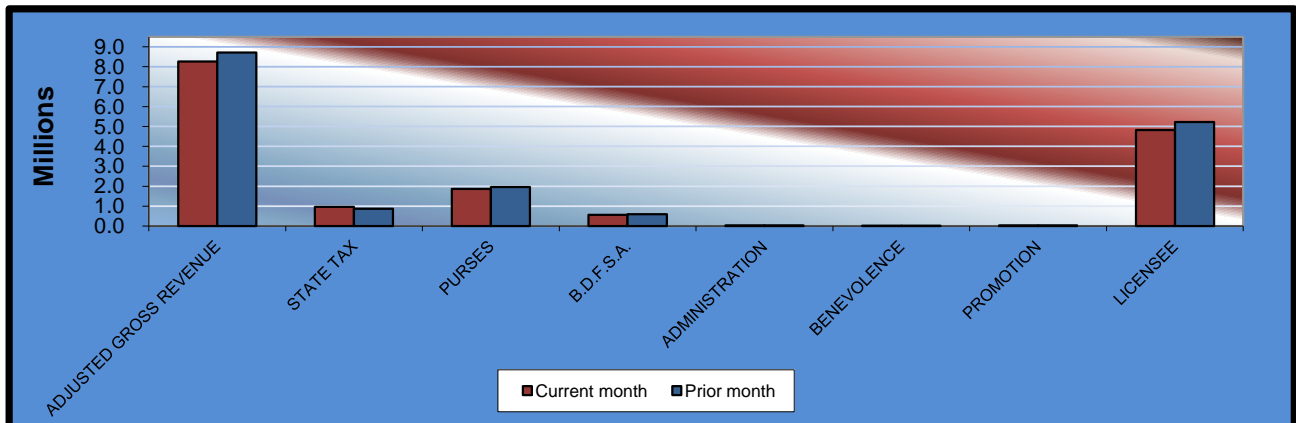
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
April 2016**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2015</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,642,316.71	\$1,580,617.02	3.90%	\$1,566,395.71	4.85%
<b>State Tax</b>					
General Revenue Fund	19,707.80	18,967.40	3.90%	18,796.74	4.85%
Education Reform	144,523.87	139,094.30	3.90%	137,842.81	4.85%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	178,601.96	171,892.11	3.90%	170,345.53	4.85%
Quarterhorse	163,513.22	157,370.15	3.90%	155,954.25	4.85%
Paint & Appaloosa	18,168.11	17,485.58	3.90%	17,328.20	4.85%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,555.41	20,745.60	3.90%	20,558.96	4.85%
Quarterhorse	16,628.43	16,003.75	3.90%	15,859.78	4.85%
Paint & Appaloosa	1,847.62	1,778.19	3.90%	1,762.21	4.85%
<u>Administration</u>					
Thoroughbred	2,052.88	1,975.78	3.90%	1,958.01	4.85%
Quarterhorse	1,847.61	1,778.19	3.90%	1,762.21	4.85%
Paint & Appaloosa	205.29	197.58	3.90%	195.82	4.84%
<u>Benevolence</u>					
Thoroughbred	1,026.45	987.89	3.90%	979.01	4.85%
Quarterhorse	923.78	889.10	3.90%	881.03	4.85%
Paint & Appaloosa	102.64	98.79	3.90%	97.90	4.84%
<u>Promotions</u>					
Thoroughbred	2,052.88	1,975.78	3.90%	1,958.01	4.85%
Quarterhorse	1,847.61	1,778.19	3.90%	1,762.21	4.85%
Paint & Appaloosa	205.29	197.58	3.90%	195.82	4.84%
<b>Licensee</b>	\$1,067,505.86	\$1,027,401.06	3.90%	\$1,018,157.21	4.85%

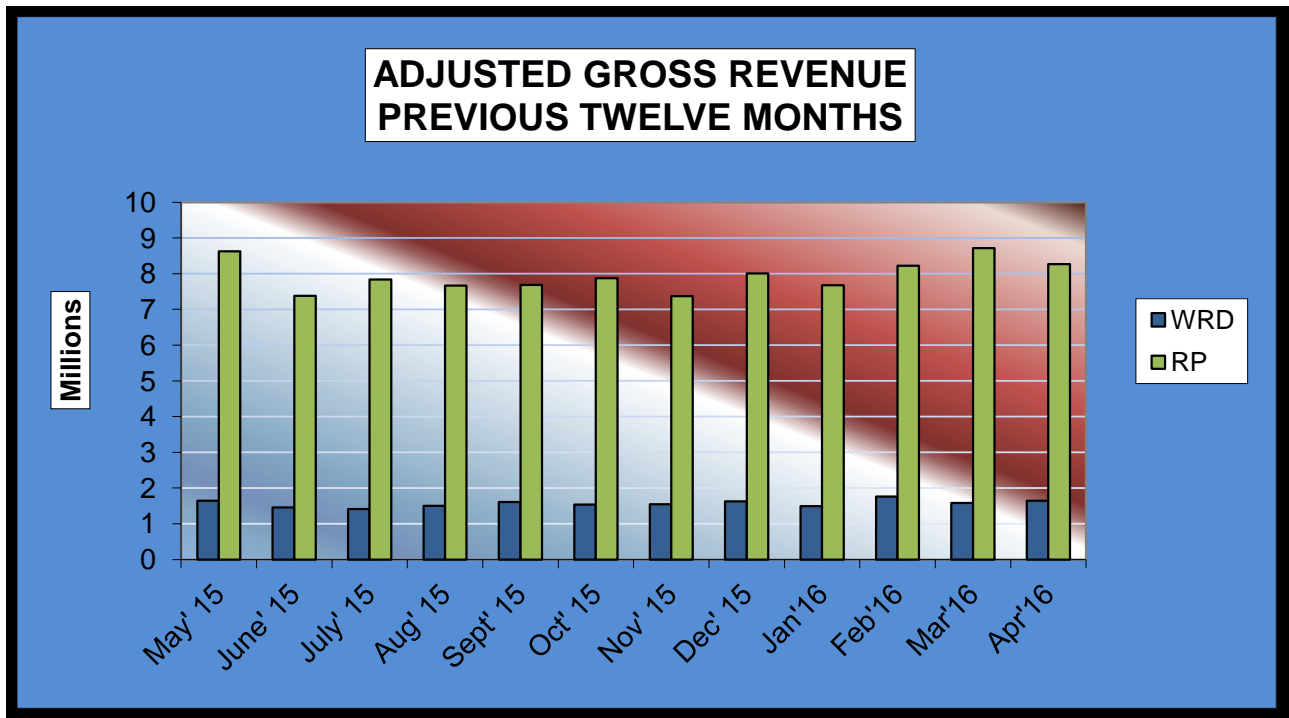


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
April 2016**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2015</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$ 8,264,964.66	\$8,712,573.28	-5.14%	\$8,185,368.08	0.97%
<b>State Tax</b>					
General Revenue Fund	116,409.72	104,550.88	11.34%	111,781.38	4.14%
Education Reform	853,671.31	766,706.45	11.34%	819,730.10	4.14%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	960,802.14	1,012,836.64	-5.14%	951,549.04	0.97%
Quarterhorse	786,618.01	829,219.16	-5.14%	834,293.64	-5.71%
Paint & Appaloosa	109,717.41	115,659.41	-5.14%	108,660.76	0.97%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	247,948.94	261,377.20	-5.14%	245,561.04	0.97%
Quarterhorse	301,257.96	317,573.30	-5.14%	243,105.43	23.92%
Paint & Appaloosa	11,157.70	11,761.97	-5.14%	11,050.25	0.97%
<u>Administration</u>					
Thoroughbred	12,397.45	13,068.86	-5.14%	12,278.05	0.97%
Quarterhorse	11,157.70	11,761.97	-5.14%	11,050.25	0.97%
Paint & Appaloosa	1,239.75	1,306.89	-5.14%	1,227.81	0.97%
<u>Benevolence</u>					
Thoroughbred	6,198.72	6,534.43	-5.14%	6,139.03	0.97%
Quarterhorse	5,578.85	5,880.99	-5.14%	5,525.12	0.97%
Paint & Appaloosa	619.87	653.44	-5.14%	613.89	0.97%
<u>Promotions</u>					
Thoroughbred	12,397.45	13,068.86	-5.14%	12,278.05	0.97%
Quarterhorse	11,157.70	11,761.97	-5.14%	11,050.25	0.97%
Paint & Appaloosa	1,239.75	1,306.89	-5.14%	1,227.81	0.97%
<b>Licensee</b>	\$ 4,815,394.23	\$5,227,543.97	-7.88%	\$4,798,246.18	0.36%



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





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