

CONTRACT AUDIT

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

August 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  
AUGUST 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

September 15, 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 August 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 August 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 August 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,

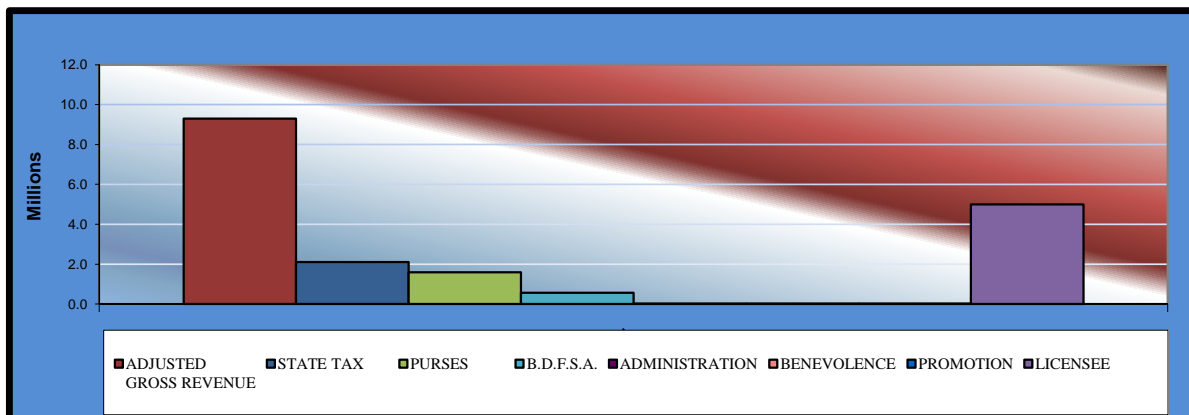
A handwritten signature in blue ink that reads "Gary A. Jones".

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

September 15, 2016

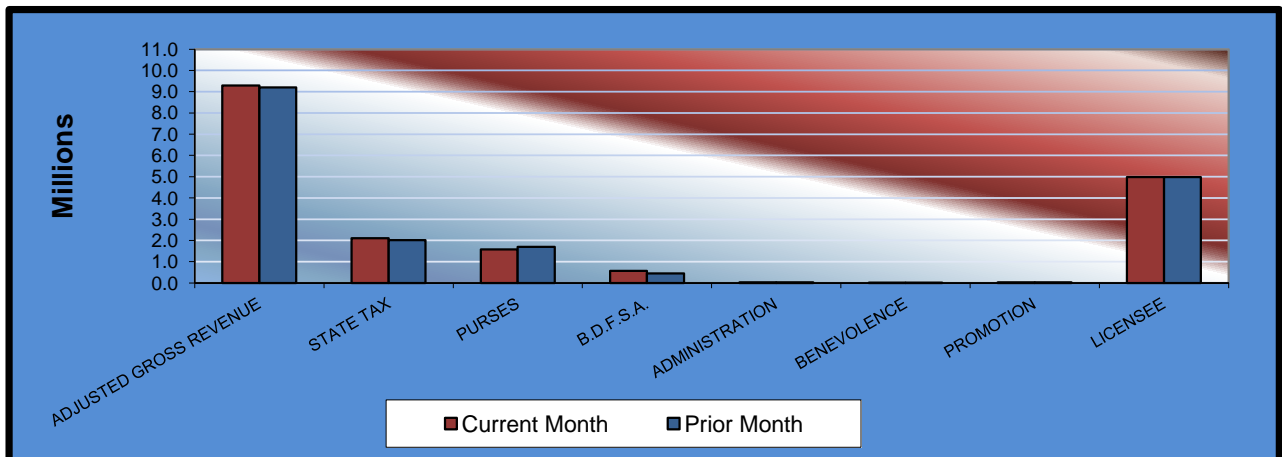
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue August 2016

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$9,297,155.10</u>	<u>\$1,459,184.15</u>	<u>\$7,837,970.95</u>
<b>State Tax</b>			
General Revenue Fund	252,649.34	17,510.21	235,139.13
Education Reform	1,852,761.82	128,408.21	1,724,353.61
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	873,796.62	190,423.53	683,373.09
Quarterhorse	638,926.95	127,058.46	511,868.49
Paint & Appaloosa	70,991.89	14,117.61	56,874.28
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	199,336.52	22,982.17	176,354.35
Quarterhorse	326,892.88	65,006.68	261,886.20
Paint & Appaloosa	36,321.43	7,222.96	29,098.47
<u>Administration</u>			
Thoroughbred	11,006.50	2,188.78	8,817.72
Quarterhorse	9,905.83	1,969.88	7,935.95
Paint & Appaloosa	1,100.64	218.87	881.77
<u>Benevolence</u>			
Thoroughbred	5,503.27	1,094.41	4,408.86
Quarterhorse	4,952.91	984.94	3,967.97
Paint & Appaloosa	550.29	109.42	440.87
<u>Promotions</u>			
Thoroughbred	11,006.50	2,188.78	8,817.72
Quarterhorse	9,905.83	1,969.88	7,935.95
Paint & Appaloosa	1,100.64	218.87	881.77
<b>Licensee</b>	<b>\$4,990,445.24</b>	<b>\$875,510.49</b>	<b>\$4,114,934.75</b>



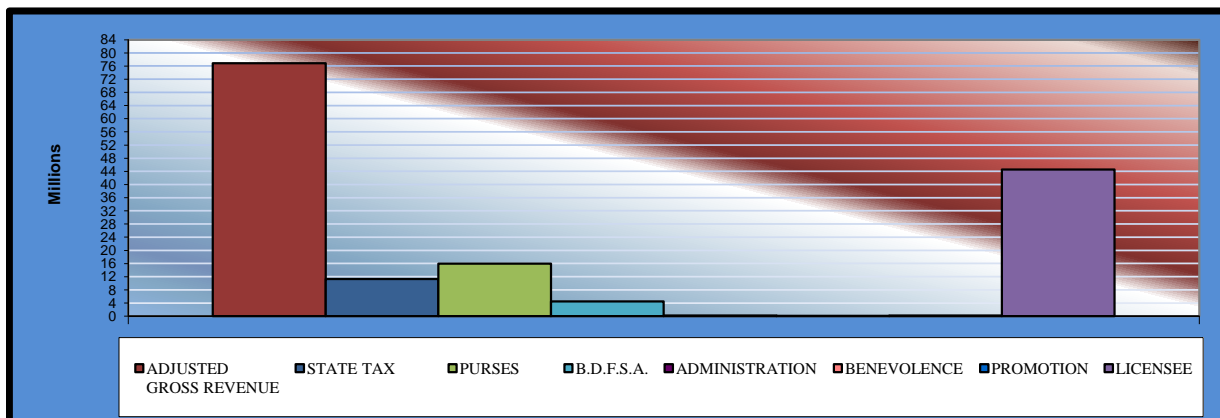
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year Month  
August 2016**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	62	0.00%	62	0.00%
Adjusted Gross Revenue	\$9,297,155.10	\$9,195,374.32	1.11%	\$9,172,275.92	1.36%
<b>State Tax</b>					
General Revenue Fund	252,649.34	241,844.53	4.47%	248,153.54	1.81%
Education Reform	1,852,761.82	1,773,526.50	4.47%	1,819,792.57	1.81%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	873,796.62	870,100.57	0.42%	864,712.01	1.05%
Quarterhorse	638,926.95	730,033.47	-12.48%	765,745.33	-16.56%
Paint & Appaloosa	70,991.89	91,760.64	-22.63%	96,302.33	-26.28%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	199,336.52	199,462.34	-0.06%	196,245.69	1.57%
Quarterhorse	326,892.88	232,573.24	40.55%	189,116.62	72.85%
Paint & Appaloosa	36,321.43	15,195.73	139.02%	9,793.46	270.87%
<u>Administration</u>					
Thoroughbred	11,006.50	10,969.90	0.33%	10,881.63	1.15%
Quarterhorse	9,905.83	9,872.87	0.33%	9,793.46	1.15%
Paint & Appaloosa	1,100.64	1,096.96	0.34%	1,088.16	1.15%
<u>Benevolence</u>					
Thoroughbred	5,503.27	5,484.92	0.33%	5,440.79	1.15%
Quarterhorse	4,952.91	4,936.46	0.33%	4,896.71	1.15%
Paint & Appaloosa	550.29	548.50	0.33%	544.07	1.14%
<u>Promotions</u>					
Thoroughbred	11,006.50	10,969.90	0.33%	10,881.63	1.15%
Quarterhorse	9,905.83	9,872.87	0.33%	9,793.46	1.15%
Paint & Appaloosa	1,100.64	1,096.96	0.34%	1,088.16	1.15%
<b>Licensee</b>	\$4,990,445.24	\$4,986,027.96	0.09%	\$4,928,006.30	1.27%



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

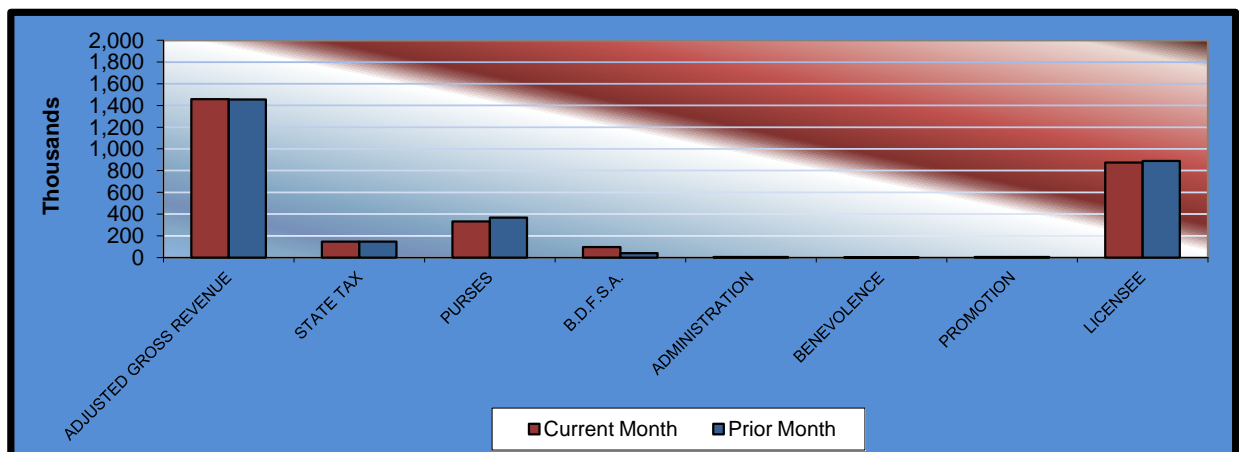
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	488	244	244
Adjusted Gross Revenue	<u>\$76,852,764.56</u>	<u>\$12,579,477.49</u>	<u>\$64,273,287.07</u>
<b>State Tax</b>			
General Revenue Fund	1,359,152.33	150,953.73	1,208,198.60
Education Reform	9,967,117.19	1,106,994.03	8,860,123.16
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	8,287,323.93	1,424,121.71	6,863,202.22
Quarterhorse	6,827,884.98	1,256,530.57	5,571,354.41
Paint & Appaloosa	896,862.62	139,614.56	757,248.06
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	1,943,025.79	171,876.83	1,771,148.96
Quarterhorse	2,379,429.91	179,868.25	2,199,561.66
Paint & Appaloosa	126,172.42	19,985.33	106,187.09
<u>Administration</u>			
Thoroughbred	104,926.74	16,369.29	88,557.45
Quarterhorse	94,433.94	14,732.23	79,701.71
Paint & Appaloosa	10,492.63	1,636.89	8,855.74
<u>Benevolence</u>			
Thoroughbred	52,463.33	8,184.60	44,278.73
Quarterhorse	47,216.94	7,366.10	39,850.84
Paint & Appaloosa	5,246.30	818.46	4,427.84
<u>Promotions</u>			
Thoroughbred	104,926.74	16,369.29	88,557.45
Quarterhorse	94,433.94	14,732.23	79,701.71
Paint & Appaloosa	10,492.63	1,636.89	8,855.74
<b>Licensee</b>	<b>\$44,541,162.20</b>	<b>\$8,047,686.50</b>	<b>\$36,493,475.70</b>





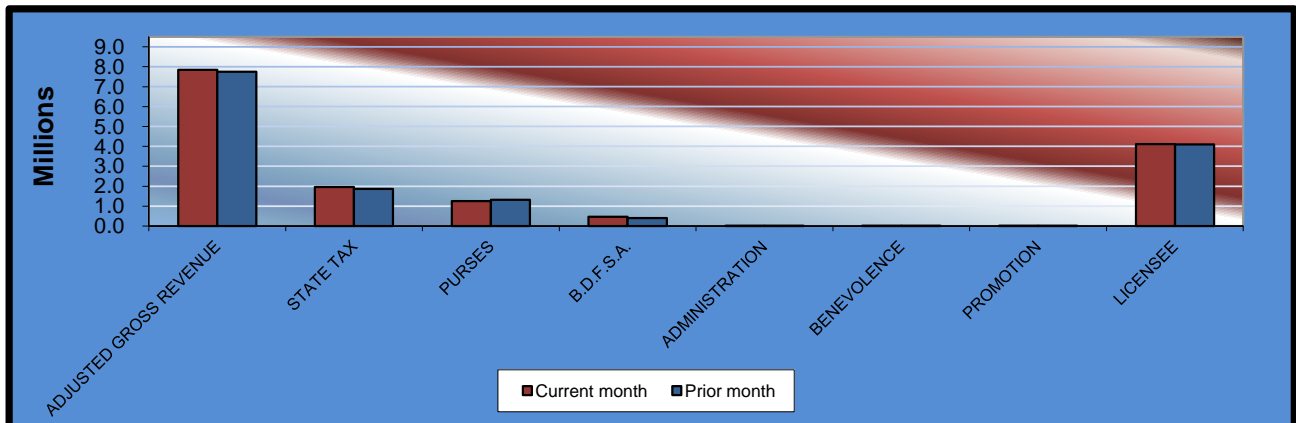
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
August 2016**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2015</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	\$1,459,184.15	\$1,454,696.58	0.31%	\$1,500,819.28	-2.77%
<b>State Tax</b>					
General Revenue Fund	17,510.21	17,456.37	0.31%	18,009.84	-2.77%
Education Reform	128,408.21	128,013.31	0.31%	132,072.11	-2.77%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	190,423.53	182,564.53	4.30%	195,856.88	-2.77%
Quarterhorse	127,058.46	167,141.06	-23.98%	179,310.42	-29.14%
Paint & Appaloosa	14,117.61	18,571.31	-23.98%	19,923.39	-29.14%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,982.17	22,033.69	4.30%	23,637.92	-2.77%
Quarterhorse	65,006.68	16,997.43	282.45%	18,234.92	256.50%
Paint & Appaloosa	7,222.96	1,888.58	282.45%	2,026.11	256.49%
<u>Administration</u>					
Thoroughbred	2,188.78	2,098.47	4.30%	2,251.24	-2.77%
Quarterhorse	1,969.88	1,888.58	4.30%	2,026.11	-2.78%
Paint & Appaloosa	218.87	209.82	4.31%	225.12	-2.78%
<u>Benevolence</u>					
Thoroughbred	1,094.41	1,049.20	4.31%	1,125.60	-2.77%
Quarterhorse	984.94	944.32	4.30%	1,013.04	-2.77%
Paint & Appaloosa	109.42	104.93	4.28%	112.55	-2.78%
<u>Promotions</u>					
Thoroughbred	2,188.78	2,098.47	4.30%	2,251.24	-2.77%
Quarterhorse	1,969.88	1,888.58	4.30%	2,026.11	-2.78%
Paint & Appaloosa	218.87	209.82	4.31%	225.12	-2.78%
<b>Licensee</b>	\$875,510.49	\$889,538.11	-1.58%	\$900,491.56	-2.77%

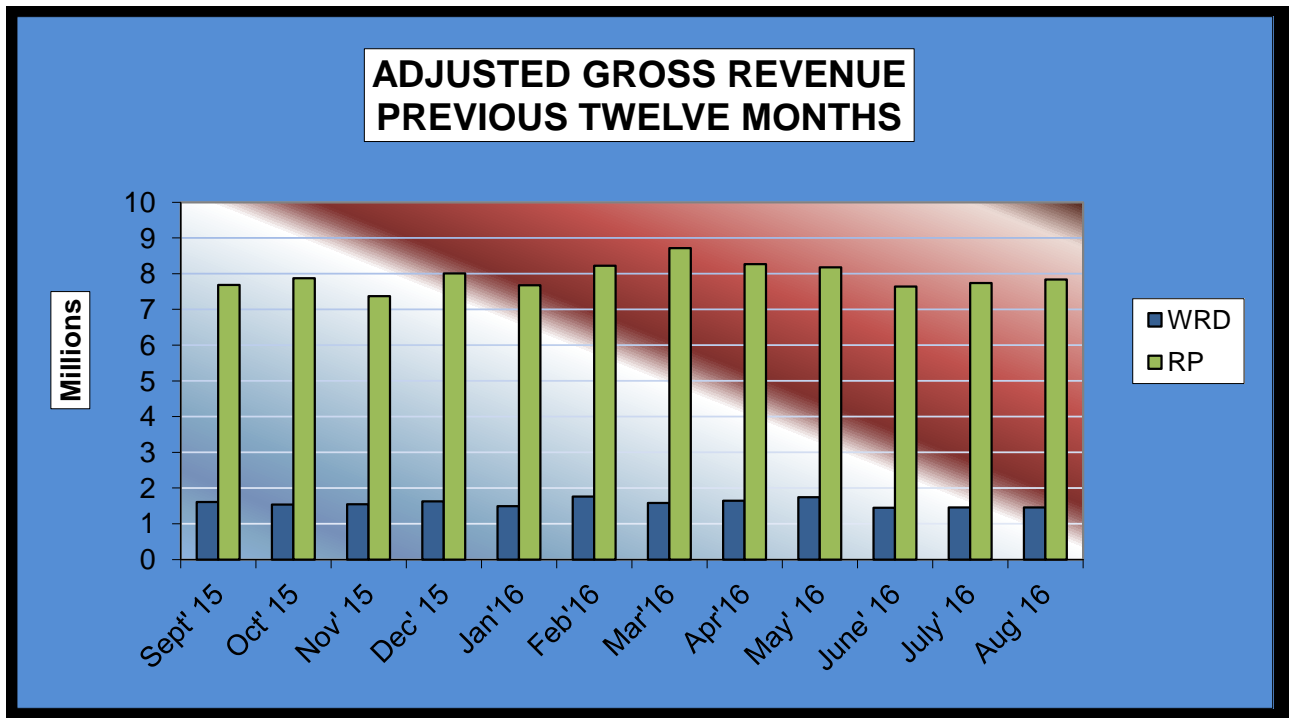


## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Remington Park Revenue August 2016

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2015</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	\$ 7,837,970.95	\$7,740,677.74	1.26%	\$7,671,456.64	2.17%
<b>State Tax</b>					
General Revenue Fund	235,139.13	224,388.16	4.79%	230,143.70	2.17%
Education Reform	1,724,353.61	1,645,513.19	4.79%	1,687,720.46	2.17%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	683,373.09	687,536.04	-0.61%	668,855.13	2.17%
Quarterhorse	511,868.49	562,892.41	-9.06%	586,434.91	-12.72%
Paint & Appaloosa	56,874.28	73,189.33	-22.29%	76,378.94	-25.54%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	176,354.35	177,428.65	-0.61%	172,607.77	2.17%
Quarterhorse	261,886.20	215,575.81	21.48%	170,881.70	53.26%
Paint & Appaloosa	29,098.47	13,307.15	118.67%	7,767.35	274.63%
<u>Administration</u>					
Thoroughbred	8,817.72	8,871.43	-0.61%	8,630.39	2.17%
Quarterhorse	7,935.95	7,984.29	-0.61%	7,767.35	2.17%
Paint & Appaloosa	881.77	887.14	-0.61%	863.04	2.17%
<u>Benevolence</u>					
Thoroughbred	4,408.86	4,435.72	-0.61%	4,315.19	2.17%
Quarterhorse	3,967.97	3,992.14	-0.61%	3,883.67	2.17%
Paint & Appaloosa	440.87	443.57	-0.61%	431.52	2.17%
<u>Promotions</u>					
Thoroughbred	8,817.72	8,871.43	-0.61%	8,630.39	2.17%
Quarterhorse	7,935.95	7,984.29	-0.61%	7,767.35	2.17%
Paint & Appaloosa	881.77	887.14	-0.61%	863.04	2.17%
<b>Licensee</b>	\$ 4,114,934.75	\$4,096,489.85	0.45%	\$4,027,514.74	2.17%



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





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