

CONTRACT AUDIT

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

February 2018



*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  
FEBRUARY 2018**

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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

March 12, 2018

**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 February 2018. 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 February 2018**

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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 February 2018.

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,

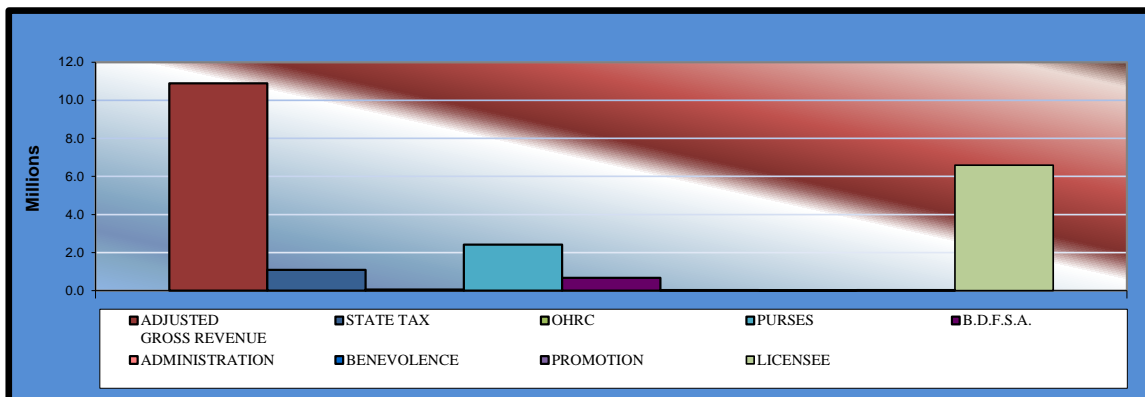
A handwritten signature in blue ink that reads "Gary A. Jones".

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

March 12, 2018

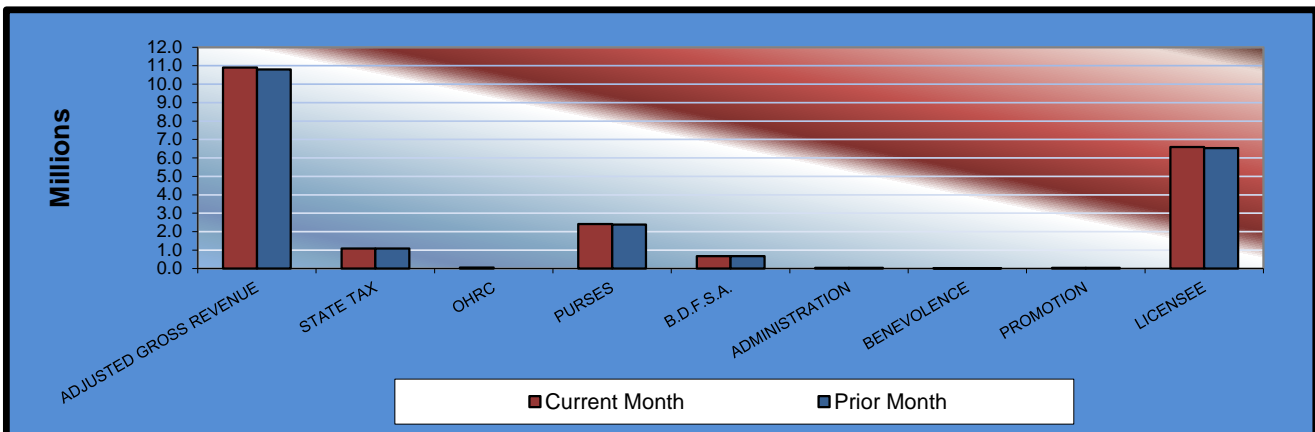
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue February 2018

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	56	28	28
Adjusted Gross Revenue	<u>\$10,897,692.04</u>	<u>\$1,551,041.37</u>	<u>\$9,346,650.67</u>
<b>State Tax</b>			
General Revenue Fund	130,772.31	18,612.50	112,159.81
Education Reform	958,996.91	136,491.65	822,505.26
<b>Oklahoma Horse Racing Commission</b>	54,488.45	7,755.21	46,733.24
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,244,482.58	166,988.99	1,077,493.59
Quarterhorse	1,035,035.72	152,881.30	882,154.42
Paint & Appaloosa	131,687.74	16,986.81	114,700.93
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	298,216.70	20,153.84	278,062.86
Quarterhorse	353,393.62	15,547.25	337,846.37
Paint & Appaloosa	22,582.18	1,727.47	20,854.71
<u>Administration</u>			
Thoroughbred	15,822.55	1,919.41	13,903.14
Quarterhorse	14,240.30	1,727.47	12,512.83
Paint & Appaloosa	1,582.25	191.94	1,390.31
<u>Benevolence</u>			
Thoroughbred	7,911.28	959.71	6,951.57
Quarterhorse	7,120.15	863.74	6,256.41
Paint & Appaloosa	791.13	95.97	695.16
<u>Promotions</u>			
Thoroughbred	15,822.55	1,919.41	13,903.14
Quarterhorse	14,240.30	1,727.47	12,512.83
Paint & Appaloosa	1,582.25	191.94	1,390.31
<b>Licensee</b>	<b>\$6,588,923.07</b>	<b>\$1,004,299.29</b>	<b>\$5,584,623.78</b>



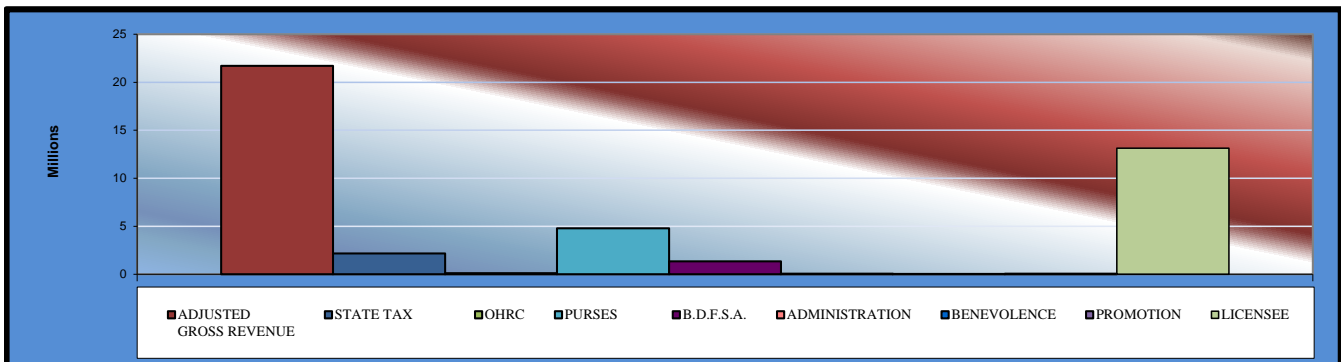
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year February 2018

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2017</u>	<u>% CHANGE</u>
Gaming Days	56	62	-9.68%	56	0.00%
Adjusted Gross Revenue	\$10,897,692.04	\$10,799,639.07	0.91%	\$9,364,268.39	16.38%
<b>State Tax</b>					
General Revenue Fund	130,772.31	129,595.68	0.91%	112,371.22	16.38%
Education Reform	958,996.91	950,368.24	0.91%	824,055.62	16.38%
<b>Oklahoma Horse Racing Commission</b>					
	54,488.45	53,998.20	0.91%	0.00	100.00%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,244,482.58	1,232,923.20	0.94%	1,076,951.80	15.56%
Quarterhorse	1,035,035.72	1,025,921.75	0.89%	898,056.17	15.25%
Paint & Appaloosa	131,687.74	130,440.15	0.96%	113,845.05	15.67%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	298,216.70	294,737.28	1.18%	254,728.19	17.07%
Quarterhorse	353,393.62	348,972.71	1.27%	300,455.78	17.62%
Paint & Appaloosa	22,582.18	22,325.90	1.15%	19,322.95	16.87%
<u>Administration</u>					
Thoroughbred	15,822.55	15,668.31	0.98%	13,658.26	15.85%
Quarterhorse	14,240.30	14,101.48	0.98%	12,292.43	15.85%
Paint & Appaloosa	1,582.25	1,566.83	0.98%	1,365.84	15.84%
<u>Benevolence</u>					
Thoroughbred	7,911.28	7,834.15	0.98%	6,829.13	15.85%
Quarterhorse	7,120.15	7,050.74	0.98%	6,146.22	15.85%
Paint & Appaloosa	791.13	783.42	0.98%	682.92	15.84%
<u>Promotions</u>					
Thoroughbred	15,822.55	15,668.30	0.98%	13,658.26	15.85%
Quarterhorse	14,240.30	14,101.48	0.98%	12,292.43	15.85%
Paint & Appaloosa	1,582.25	1,566.83	0.98%	1,365.84	15.84%
<b>Licensee</b>	\$6,588,923.07	\$6,532,014.42	0.87%	\$5,696,190.28	15.67%



## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison February 2018

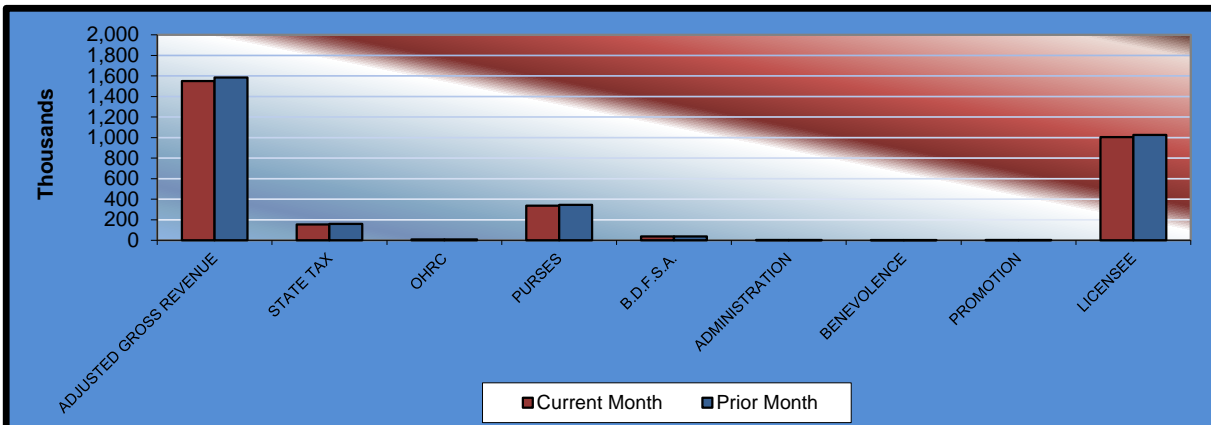
	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2018 TOTAL</b>	<b>2017 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	59	59	118	118	0.00%
Adjusted Gross Revenue	<u>\$3,135,642.74</u>	<u>\$18,561,688.37</u>	<u>\$21,697,331.11</u>	<u>\$18,061,086.27</u>	20.13%
<b>State Tax</b>					
General Revenue Fund	37,627.73	\$222,740.26	260,367.99	216,733.04	20.13%
Education Reform	275,936.57	\$1,633,428.58	1,909,365.15	1,589,375.59	20.13%
<b>Oklahoma Horse Racing Commission</b>	15,678.22	\$92,808.43	108,486.65	0.00	100.00%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	337,591.13	\$2,139,814.65	2,477,405.78	2,076,721.23	19.29%
Quarterhorse	309,070.51	\$1,751,886.96	2,060,957.47	1,633,590.63	26.16%
Paint & Appaloosa	34,341.17	\$227,786.72	262,127.89	195,571.10	34.03%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	40,743.75	\$552,210.23	592,953.98	490,352.54	20.92%
Quarterhorse	31,430.90	\$670,935.43	702,366.33	676,775.74	3.78%
Paint & Appaloosa	3,492.32	\$41,415.76	44,908.08	61,136.28	-26.54%
<u>Administration</u>					
Thoroughbred	3,880.35	\$27,610.51	31,490.86	26,328.98	19.61%
Quarterhorse	3,492.32	\$24,849.46	28,341.78	23,696.07	19.61%
Paint & Appaloosa	388.03	\$2,761.05	3,149.08	2,632.91	19.60%
<u>Benevolence</u>					
Thoroughbred	1,940.18	\$13,805.25	15,745.43	13,164.48	19.61%
Quarterhorse	1,746.16	\$12,424.73	14,170.89	11,848.03	19.61%
Paint & Appaloosa	194.02	\$1,380.53	1,574.55	1,316.45	19.61%
<u>Promotions</u>					
Thoroughbred	3,880.35	\$27,610.50	31,490.85	26,328.97	19.61%
Quarterhorse	3,492.32	\$24,849.46	28,341.78	23,696.07	19.61%
Paint & Appaloosa	388.03	\$2,761.05	3,149.08	2,632.91	19.60%
<b>Licensee</b>	\$2,030,328.68	\$11,090,608.81	\$13,120,937.49	\$10,989,185.25	19.40%





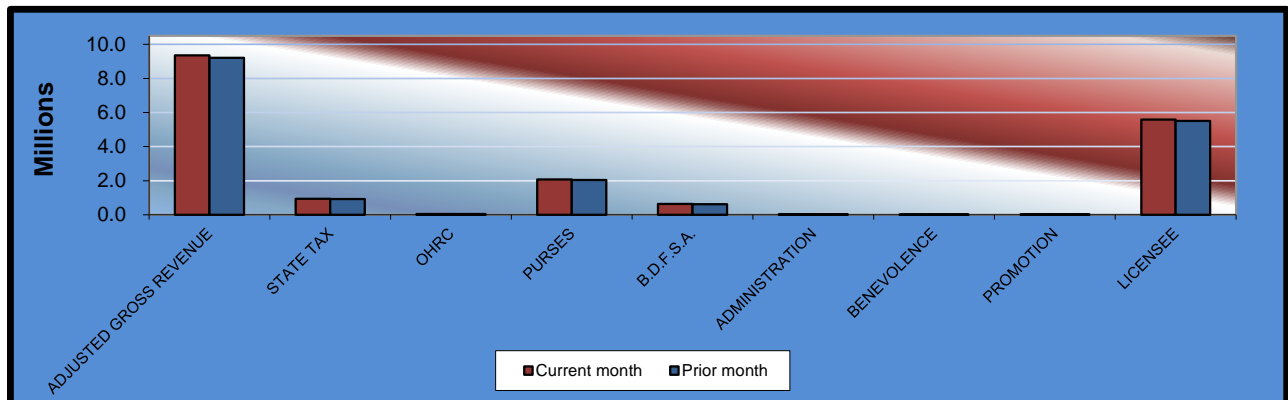
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
February 2018**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2017</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Adjusted Gross Revenue	\$1,551,041.37	\$1,584,601.37	-2.12%	\$1,552,584.88	-0.10%
<b>State Tax</b>					
General Revenue Fund	18,612.50	19,015.23	-2.12%	18,631.02	-0.10%
Education Reform	136,491.65	139,444.92	-2.12%	136,627.47	-0.10%
<b>Oklahoma Horse Racing Commission</b>					
	7,755.21	7,923.01	-2.12%	0.00	100.00%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	166,988.99	170,602.14	-2.12%	168,843.60	-1.10%
Quarterhorse	152,881.30	156,189.21	-2.12%	154,579.19	-1.10%
Paint & Appaloosa	16,986.81	17,354.36	-2.12%	17,175.47	-1.10%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	20,153.84	20,589.91	-2.12%	20,377.68	-1.10%
Quarterhorse	15,547.25	15,883.65	-2.12%	15,719.92	-1.10%
Paint & Appaloosa	1,727.47	1,764.85	-2.12%	1,746.66	-1.10%
<u>Administration</u>					
Thoroughbred	1,919.41	1,960.94	-2.12%	1,940.73	-1.10%
Quarterhorse	1,727.47	1,764.85	-2.12%	1,746.66	-1.10%
Paint & Appaloosa	191.94	196.09	-2.12%	194.09	-1.11%
<u>Benevolence</u>					
Thoroughbred	959.71	980.47	-2.12%	970.37	-1.10%
Quarterhorse	863.74	882.42	-2.12%	873.33	-1.10%
Paint & Appaloosa	95.97	98.05	-2.12%	97.04	-1.10%
<u>Promotions</u>					
Thoroughbred	1,919.41	1,960.94	-2.12%	1,940.73	-1.10%
Quarterhorse	1,727.47	1,764.85	-2.12%	1,746.66	-1.10%
Paint & Appaloosa	191.94	196.09	-2.12%	194.09	-1.11%
<b>Licensee</b>	\$1,004,299.29	\$1,026,029.39	-2.12%	\$1,009,180.17	-0.48%

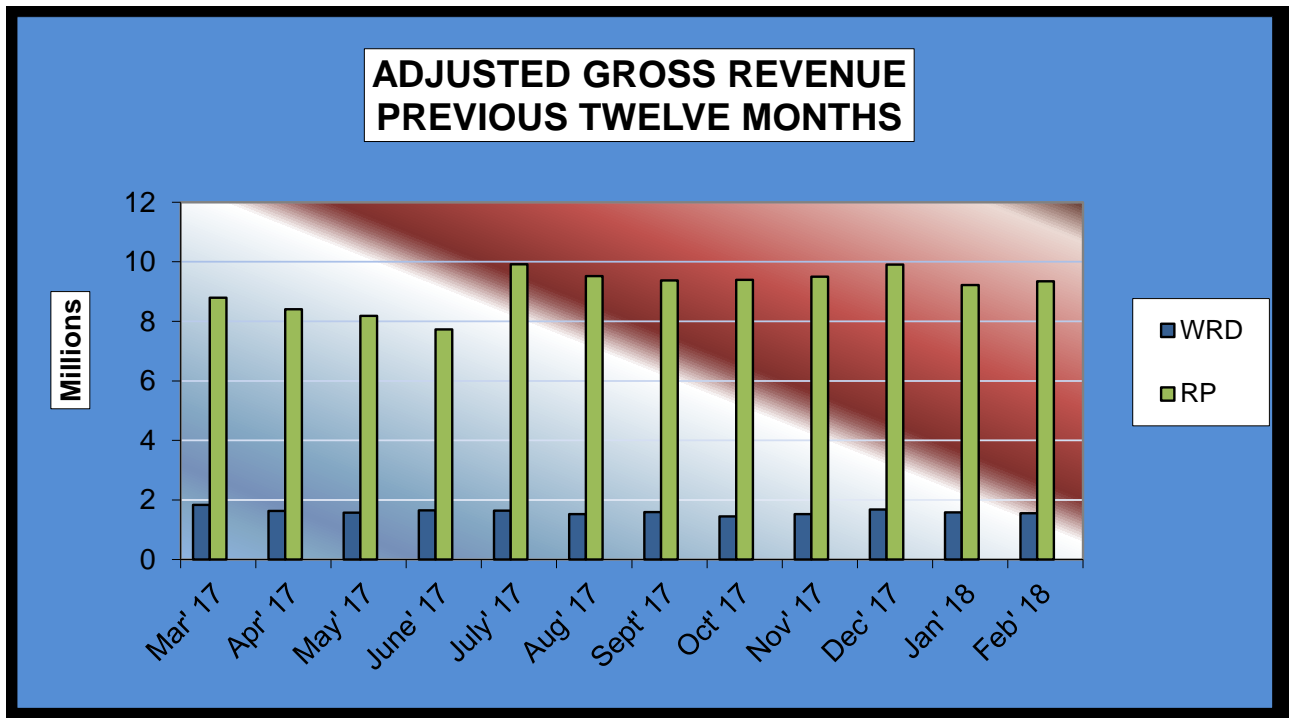


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
February 2018**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2017</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Adjusted Gross Revenue	\$9,346,650.67	\$9,215,037.70	1.43%	\$7,811,683.51	19.65%
<b>State Tax</b>					
General Revenue Fund	112,159.81	110,580.45	1.43%	93,740.20	19.65%
Education Reform	822,505.26	810,923.32	1.43%	687,428.15	19.65%
<b>Oklahoma Horse Racing Commission</b>	46,733.24	46,075.19	1.43%	0.00	100.00%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,077,493.59	1,062,321.06	1.43%	908,108.20	18.65%
Quarterhorse	882,154.42	869,732.54	1.43%	743,476.98	18.65%
Paint & Appaloosa	114,700.93	113,085.79	1.43%	96,669.58	18.65%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	278,062.86	274,147.37	1.43%	234,350.51	18.65%
Quarterhorse	337,846.37	333,089.06	1.43%	284,735.86	18.65%
Paint & Appaloosa	20,854.71	20,561.05	1.43%	17,576.29	18.65%
<u>Administration</u>					
Thoroughbred	13,903.14	13,707.37	1.43%	11,717.53	18.65%
Quarterhorse	12,512.83	12,336.63	1.43%	10,545.77	18.65%
Paint & Appaloosa	1,390.31	1,370.74	1.43%	1,171.75	18.65%
<u>Benevolence</u>					
Thoroughbred	6,951.57	6,853.68	1.43%	5,858.76	18.65%
Quarterhorse	6,256.41	6,168.32	1.43%	5,272.89	18.65%
Paint & Appaloosa	695.16	685.37	1.43%	585.88	18.65%
<u>Promotions</u>					
Thoroughbred	13,903.14	13,707.36	1.43%	11,717.53	18.65%
Quarterhorse	12,512.83	12,336.63	1.43%	10,545.77	18.65%
Paint & Appaloosa	1,390.31	1,370.74	1.43%	1,171.75	18.65%
<b>Licensee</b>	\$5,584,623.78	\$5,505,985.03	1.43%	\$4,687,010.11	19.15%



Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
February 2018





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