

CONTRACT AUDIT

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

July 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  
JULY 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

August 8, 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 July 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 July 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 July 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,

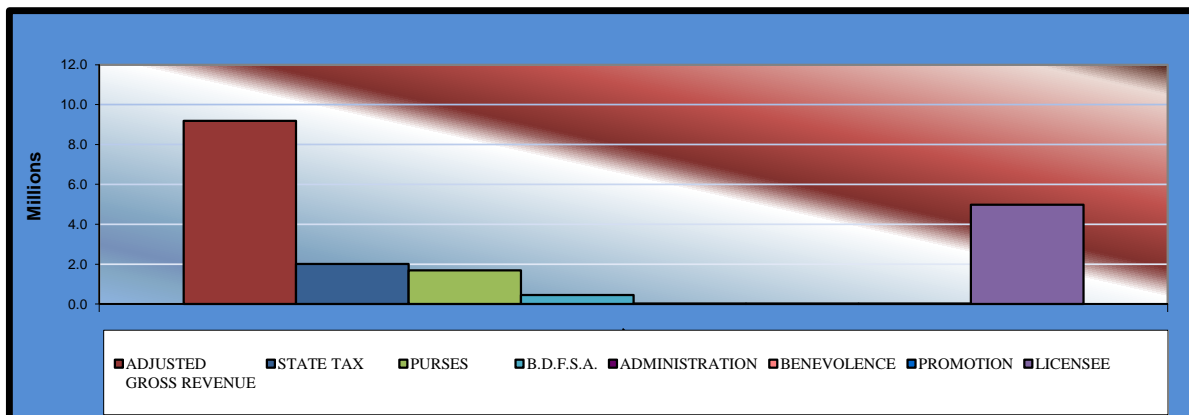
A handwritten signature in blue ink that reads "Gary A. Jones".

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

August 8, 2016

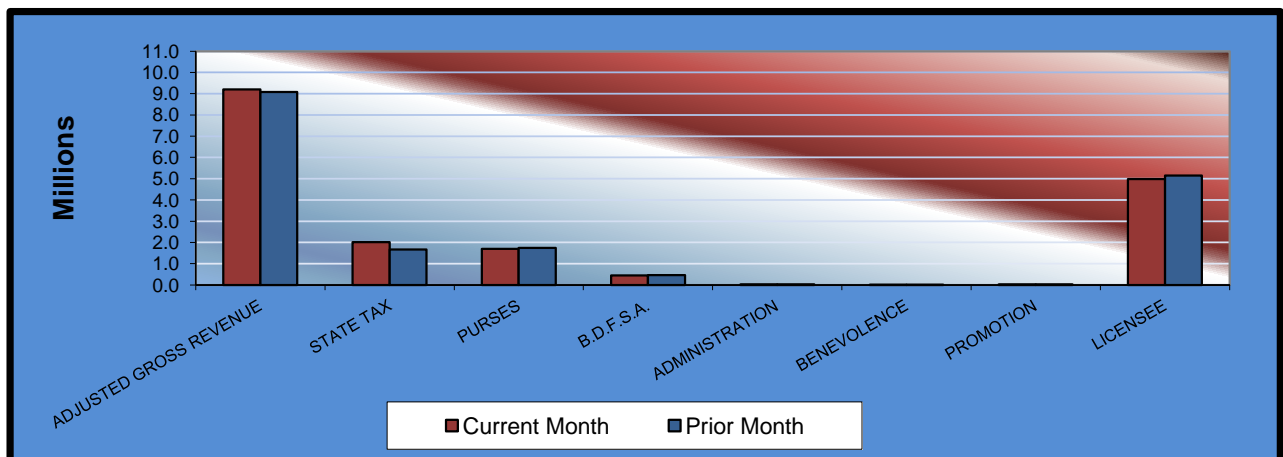
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue July 2016

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$9,195,374.32</u>	<u>\$1,454,696.58</u>	<u>\$7,740,677.74</u>
<b>State Tax</b>			
General Revenue Fund	241,844.53	17,456.37	224,388.16
Education Reform	1,773,526.50	128,013.31	1,645,513.19
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	870,100.57	182,564.53	687,536.04
Quarterhorse	730,033.47	167,141.06	562,892.41
Paint & Appaloosa	91,760.64	18,571.31	73,189.33
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	199,462.34	22,033.69	177,428.65
Quarterhorse	232,573.24	16,997.43	215,575.81
Paint & Appaloosa	15,195.73	1,888.58	13,307.15
<u>Administration</u>			
Thoroughbred	10,969.90	2,098.47	8,871.43
Quarterhorse	9,872.87	1,888.58	7,984.29
Paint & Appaloosa	1,096.96	209.82	887.14
<u>Benevolence</u>			
Thoroughbred	5,484.92	1,049.20	4,435.72
Quarterhorse	4,936.46	944.32	3,992.14
Paint & Appaloosa	548.50	104.93	443.57
<u>Promotions</u>			
Thoroughbred	10,969.90	2,098.47	8,871.43
Quarterhorse	9,872.87	1,888.58	7,984.29
Paint & Appaloosa	1,096.96	209.82	887.14
<b>Licensee</b>	<b>\$4,986,027.96</b>	<b>\$889,538.11</b>	<b>\$4,096,489.85</b>



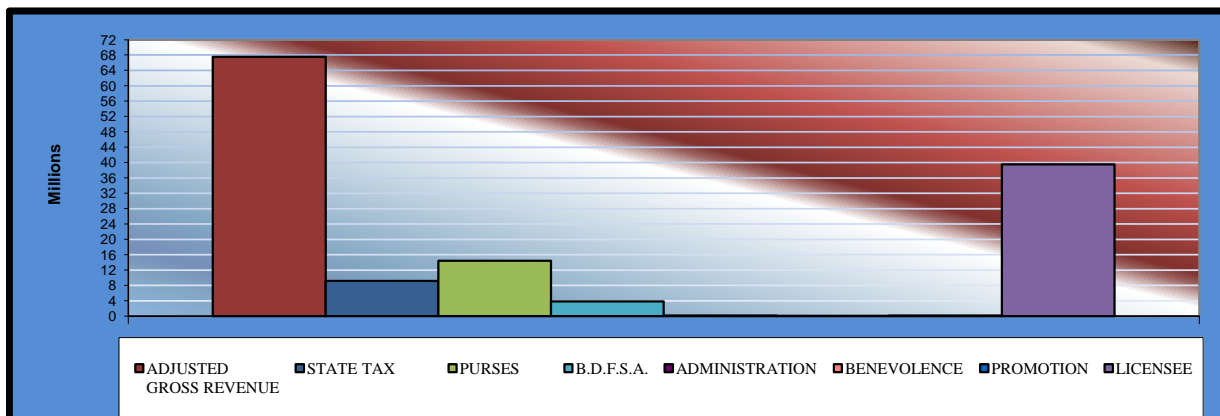
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year Month July 2016

	<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	\$9,195,374.32	\$9,087,299.79	1.19%	\$9,247,233.60	-0.56%
<b>State Tax</b>					
General Revenue Fund	241,844.53	200,733.34	20.48%	241,698.27	0.06%
Education Reform	1,773,526.50	1,472,044.53	20.48%	1,772,453.99	0.06%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	870,100.57	897,513.17	-3.05%	866,125.22	0.46%
Quarterhorse	730,033.47	750,034.59	-2.67%	765,827.35	-4.67%
Paint & Appaloosa	91,760.64	100,528.26	-8.72%	96,836.05	-5.24%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	199,462.34	210,001.49	-5.02%	200,712.79	-0.62%
Quarterhorse	232,573.24	246,728.61	-5.74%	194,326.90	19.68%
Paint & Appaloosa	15,195.73	10,223.21	48.64%	9,847.76	54.31%
<u>Administration</u>					
Thoroughbred	10,969.90	11,359.13	-3.43%	10,941.93	0.26%
Quarterhorse	9,872.87	10,223.21	-3.43%	9,847.74	0.26%
Paint & Appaloosa	1,096.96	1,135.91	-3.43%	1,094.20	0.25%
<u>Benevolence</u>					
Thoroughbred	5,484.92	5,679.56	-3.43%	5,470.95	0.26%
Quarterhorse	4,936.46	5,111.61	-3.43%	4,923.85	0.26%
Paint & Appaloosa	548.50	567.95	-3.42%	547.08	0.26%
<u>Promotions</u>					
Thoroughbred	10,969.90	11,359.13	-3.43%	10,941.93	0.26%
Quarterhorse	9,872.87	10,223.21	-3.43%	9,847.74	0.26%
Paint & Appaloosa	1,096.96	1,135.91	-3.43%	1,094.20	0.25%
<b>Licensee</b>	\$4,986,027.96	\$5,142,696.97	-3.05%	\$5,044,695.65	-1.16%



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

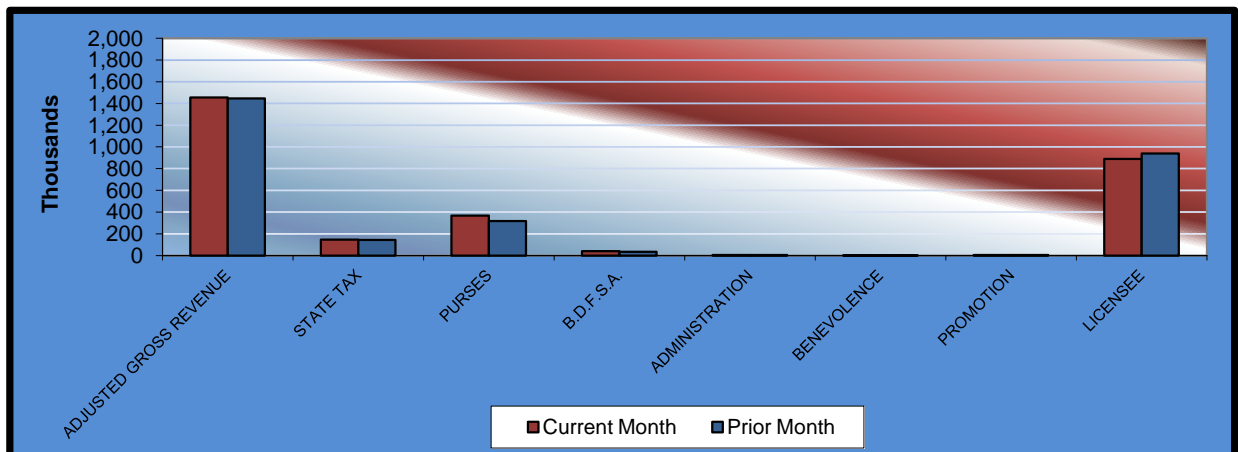
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	426	213	213
Adjusted Gross Revenue	<u>\$67,555,609.46</u>	<u>\$11,120,293.34</u>	<u>\$56,435,316.12</u>
<b>State Tax</b>			
General Revenue Fund	1,106,502.99	133,443.52	973,059.47
Education Reform	8,114,355.37	978,585.82	7,135,769.55
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	7,413,527.31	1,233,698.18	6,179,829.13
Quarterhorse	6,188,958.03	1,129,472.11	5,059,485.92
Paint & Appaloosa	825,870.73	125,496.95	700,373.78
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	1,743,689.27	148,894.66	1,594,794.61
Quarterhorse	2,052,537.03	114,861.57	1,937,675.46
Paint & Appaloosa	89,850.99	12,762.37	77,088.62
<u>Administration</u>			
Thoroughbred	93,920.24	14,180.51	79,739.73
Quarterhorse	84,528.11	12,762.35	71,765.76
Paint & Appaloosa	9,391.99	1,418.02	7,973.97
<u>Benevolence</u>			
Thoroughbred	46,960.06	7,090.19	39,869.87
Quarterhorse	42,264.03	6,381.16	35,882.87
Paint & Appaloosa	4,696.01	709.04	3,986.97
<u>Promotions</u>			
Thoroughbred	93,920.24	14,180.51	79,739.73
Quarterhorse	84,528.11	12,762.35	71,765.76
Paint & Appaloosa	9,391.99	1,418.02	7,973.97
<b>Licensee</b>	<b>\$39,550,716.96</b>	<b>\$7,172,176.01</b>	<b>\$32,378,540.95</b>





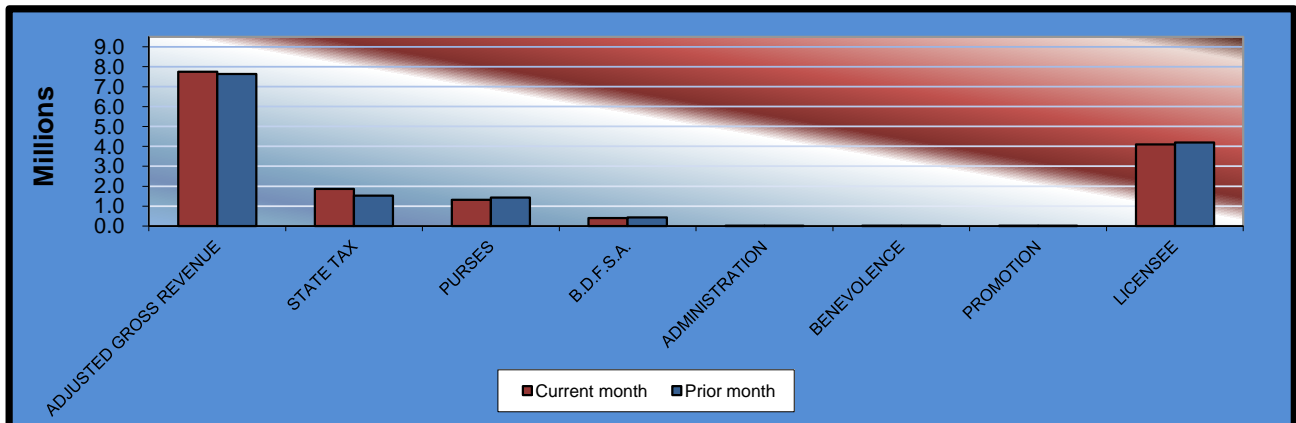
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
July 2016**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>July 2015</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Adjusted Gross Revenue	\$1,454,696.58	\$1,446,820.86	0.54%	\$1,408,882.45	3.25%
<b>State Tax</b>					
General Revenue Fund	17,456.37	17,361.85	0.54%	16,906.59	3.25%
Education Reform	128,013.31	127,320.24	0.54%	123,981.66	3.25%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	182,564.53	157,341.77	16.03%	165,993.75	9.98%
Quarterhorse	167,141.06	144,049.10	16.03%	151,970.14	9.98%
Paint & Appaloosa	18,571.31	16,005.46	16.03%	16,885.55	9.98%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	22,033.69	18,989.52	16.03%	20,033.70	9.98%
Quarterhorse	16,997.43	14,649.06	16.03%	15,454.60	9.98%
Paint & Appaloosa	1,888.58	1,627.67	16.03%	1,717.20	9.98%
<u>Administration</u>					
Thoroughbred	2,098.47	1,808.53	16.03%	1,907.98	9.98%
Quarterhorse	1,888.58	1,627.67	16.03%	1,717.18	9.98%
Paint & Appaloosa	209.82	180.85	16.02%	190.80	9.97%
<u>Benevolence</u>					
Thoroughbred	1,049.20	904.26	16.03%	953.97	9.98%
Quarterhorse	944.32	813.84	16.03%	858.58	9.99%
Paint & Appaloosa	104.93	90.43	16.03%	95.38	10.01%
<u>Promotions</u>					
Thoroughbred	2,098.47	1,808.53	16.03%	1,907.98	9.98%
Quarterhorse	1,888.58	1,627.67	16.03%	1,717.18	9.98%
Paint & Appaloosa	209.82	180.85	16.02%	190.80	9.97%
<b>Licensee</b>	\$889,538.11	\$940,433.56	<b>-5.41%</b>	\$886,399.41	0.35%

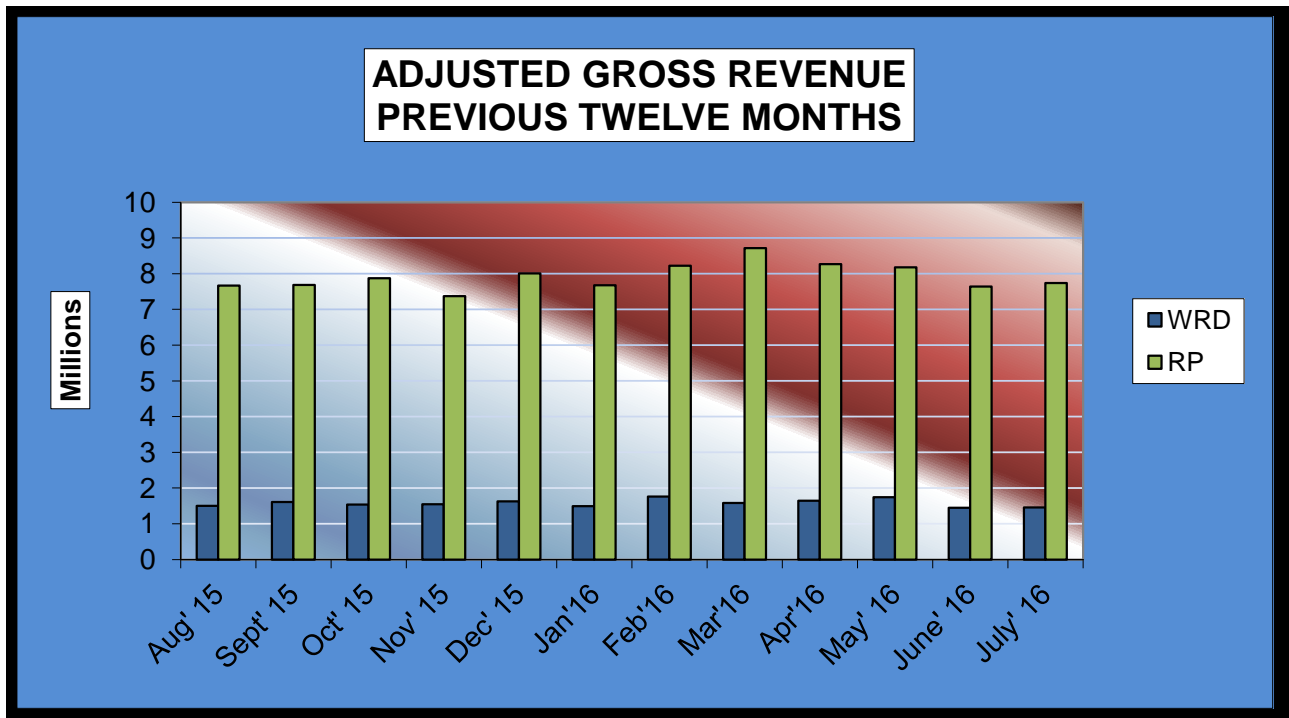


## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Remington Park Revenue July 2016

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>July 2015</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Adjusted Gross Revenue	\$ 7,740,677.74	\$7,640,478.93	1.31%	\$7,838,351.15	-1.25%
<b>State Tax</b>					
General Revenue Fund	224,388.16	183,371.49	22.37%	224,791.68	-0.18%
Education Reform	1,645,513.19	1,344,724.29	22.37%	1,648,472.33	-0.18%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	687,536.04	740,171.40	-7.11%	700,131.47	-1.80%
Quarterhorse	562,892.41	605,985.49	-7.11%	613,857.21	-8.30%
Paint & Appaloosa	73,189.33	84,522.80	-13.41%	79,950.50	-8.46%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	177,428.65	191,011.97	-7.11%	180,679.09	-1.80%
Quarterhorse	215,575.81	232,079.55	-7.11%	178,872.30	20.52%
Paint & Appaloosa	13,307.15	8,595.54	54.81%	8,130.56	63.67%
<u>Administration</u>					
Thoroughbred	8,871.43	9,550.60	-7.11%	9,033.95	-1.80%
Quarterhorse	7,984.29	8,595.54	-7.11%	8,130.56	-1.80%
Paint & Appaloosa	887.14	955.06	-7.11%	903.40	-1.80%
<u>Benevolence</u>					
Thoroughbred	4,435.72	4,775.30	-7.11%	4,516.98	-1.80%
Quarterhorse	3,992.14	4,297.77	-7.11%	4,065.27	-1.80%
Paint & Appaloosa	443.57	477.52	-7.11%	451.70	-1.80%
<u>Promotions</u>					
Thoroughbred	8,871.43	9,550.60	-7.11%	9,033.95	-1.80%
Quarterhorse	7,984.29	8,595.54	-7.11%	8,130.56	-1.80%
Paint & Appaloosa	887.14	955.06	-7.11%	903.40	-1.80%
<b>Licensee</b>	\$ 4,096,489.85	\$4,202,263.41	-2.52%	\$4,158,296.24	-1.49%



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





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896

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