

CONTRACT AUDIT

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

November 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  
NOVEMBER 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

December 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 November 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 November 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 November 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,

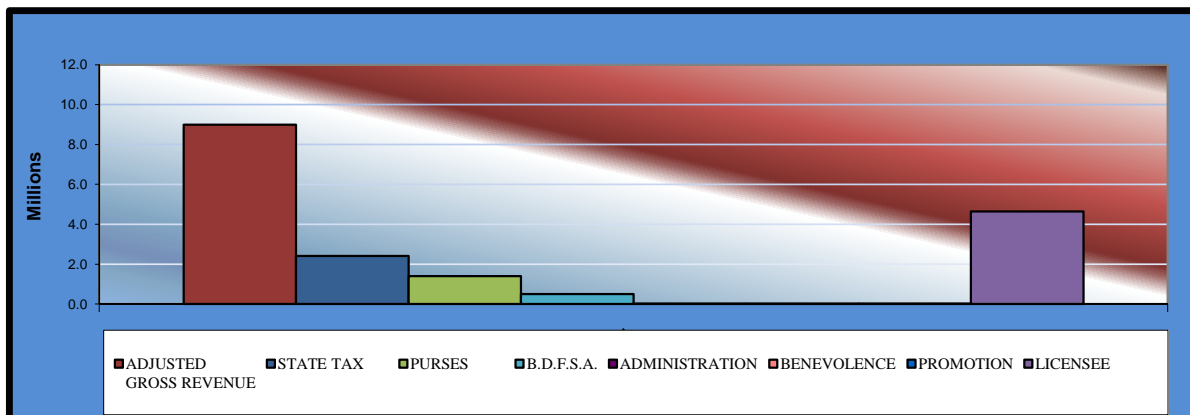
A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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

December 8, 2016

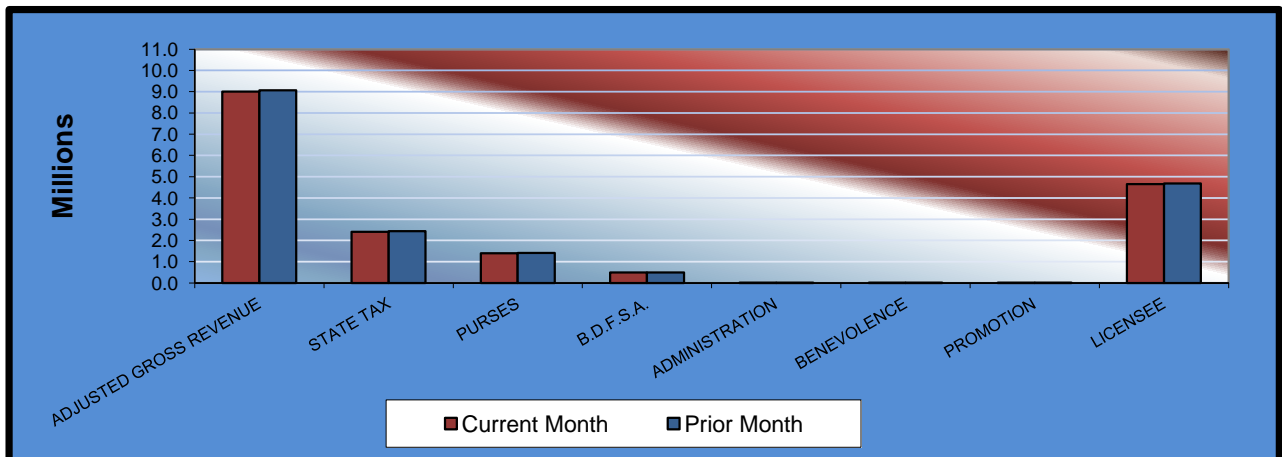
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue November 2016

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$9,001,396.82</u>	<u>\$1,448,379.86</u>	<u>\$7,553,016.96</u>
<b>State Tax</b>			
General Revenue Fund	289,289.17	17,380.56	271,908.61
Education Reform	2,121,453.91	127,457.43	1,993,996.48
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	774,372.38	189,013.57	585,358.81
Quarterhorse	564,570.31	126,117.68	438,452.63
Paint & Appaloosa	62,730.04	14,013.08	48,716.96
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	173,872.32	22,811.98	151,060.34
Quarterhorse	288,849.92	64,525.32	224,324.60
Paint & Appaloosa	32,094.43	7,169.47	24,924.96
<u>Administration</u>			
Thoroughbred	9,725.59	2,172.57	7,553.02
Quarterhorse	8,753.03	1,955.31	6,797.72
Paint & Appaloosa	972.56	217.26	755.30
<u>Benevolence</u>			
Thoroughbred	4,862.79	1,086.28	3,776.51
Quarterhorse	4,376.52	977.66	3,398.86
Paint & Appaloosa	486.27	108.63	377.64
<u>Promotions</u>			
Thoroughbred	9,725.59	2,172.57	7,553.02
Quarterhorse	8,753.03	1,955.31	6,797.72
Paint & Appaloosa	972.56	217.26	755.30
<b>Licensee</b>	<b>\$4,645,536.40</b>	<b>\$869,027.92</b>	<b>\$3,776,508.48</b>



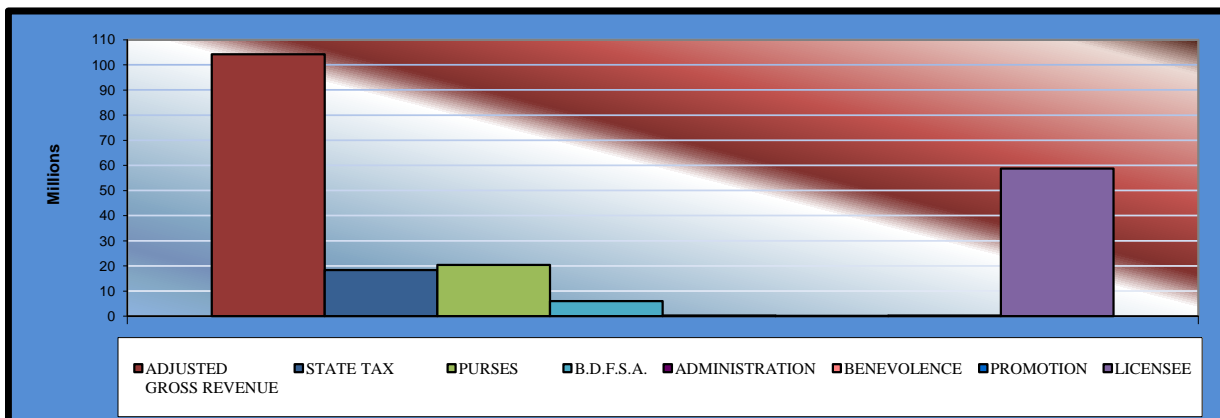
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year Month November 2016

	<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	\$9,001,396.82	\$9,062,603.03	-0.68%	\$8,922,573.81	0.88%
<b>State Tax</b>					
General Revenue Fund	289,289.17	291,765.58	-0.85%	283,997.40	1.86%
Education Reform	2,121,453.91	2,139,614.20	-0.85%	2,082,647.61	1.86%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	774,372.38	778,513.03	-0.53%	773,683.12	0.09%
Quarterhorse	564,570.31	567,793.19	-0.57%	686,185.41	-17.72%
Paint & Appaloosa	62,730.04	63,088.13	-0.57%	85,826.38	-26.91%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	173,872.32	175,144.79	-0.73%	171,861.27	1.17%
Quarterhorse	288,849.92	290,498.84	-0.57%	164,804.60	75.27%
Paint & Appaloosa	32,094.43	32,277.65	-0.57%	8,728.10	267.71%
<u>Administration</u>					
Thoroughbred	9,725.59	9,781.11	-0.57%	9,697.89	0.29%
Quarterhorse	8,753.03	8,803.00	-0.57%	8,728.10	0.29%
Paint & Appaloosa	972.56	978.11	-0.57%	969.79	0.29%
<u>Benevolence</u>					
Thoroughbred	4,862.79	4,890.55	-0.57%	4,848.95	0.29%
Quarterhorse	4,376.52	4,401.50	-0.57%	4,364.05	0.29%
Paint & Appaloosa	486.27	489.06	-0.57%	484.90	0.28%
<u>Promotions</u>					
Thoroughbred	9,725.59	9,781.11	-0.57%	9,697.89	0.29%
Quarterhorse	8,753.03	8,803.00	-0.57%	8,728.10	0.29%
Paint & Appaloosa	972.56	978.11	-0.57%	969.79	0.29%
<b>Licensee</b>	\$4,645,536.40	\$4,675,002.07	-0.63%	\$4,616,350.46	0.63%



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

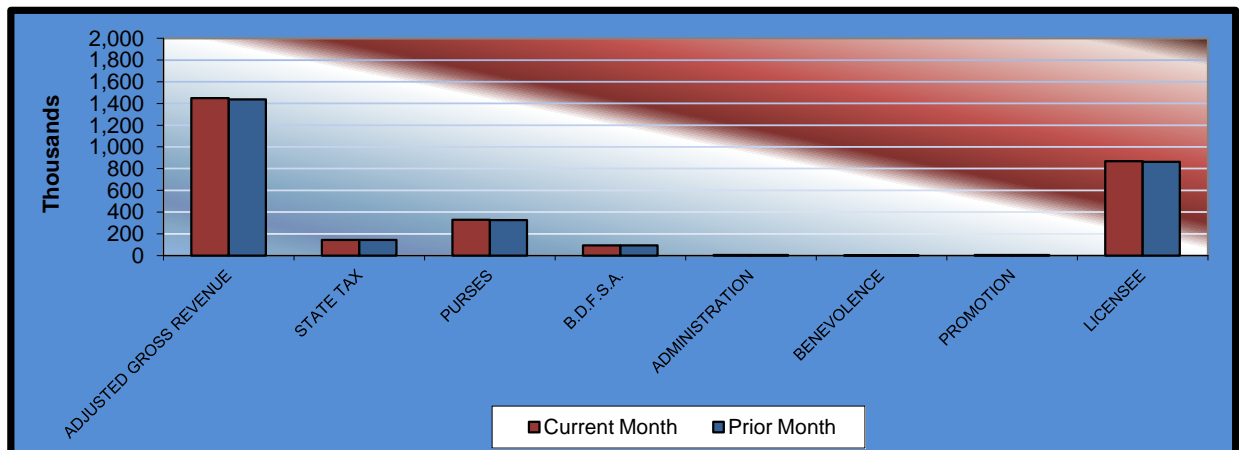
	<u>TOTAL</u> 670	<u>WILL ROGERS DOWNS</u> 335	<u>REMINGTON PARK</u> 335
Gaming Days This Year			
Adjusted Gross Revenue	<u>\$104,146,014.17</u>	<u>\$16,896,216.90</u>	<u>\$87,249,797.27</u>
<b>State Tax</b>			
General Revenue Fund	2,203,747.30	202,754.61	2,000,992.69
Education Reform	16,160,813.57	1,486,867.09	14,673,946.48
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	10,686,815.49	1,987,456.20	8,699,359.29
Quarterhorse	8,579,105.94	1,632,410.66	6,946,695.28
Paint & Appaloosa	1,091,442.73	181,379.02	910,063.71
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	2,484,861.42	239,865.47	2,244,995.95
Quarterhorse	3,275,403.42	372,178.99	2,903,224.43
Paint & Appaloosa	225,725.03	41,353.18	184,371.85
<u>Administration</u>			
Thoroughbred	135,094.20	22,844.40	112,249.80
Quarterhorse	121,584.66	20,559.83	101,024.83
Paint & Appaloosa	13,509.37	2,284.40	11,224.97
<u>Benevolence</u>			
Thoroughbred	67,547.06	11,422.15	56,124.91
Quarterhorse	60,792.30	10,279.90	50,512.40
Paint & Appaloosa	6,754.68	1,142.22	5,612.46
<u>Promotions</u>			
Thoroughbred	135,094.20	22,844.40	112,249.80
Quarterhorse	121,584.66	20,559.83	101,024.83
Paint & Appaloosa	13,509.37	2,284.40	11,224.97
<b>Licensee</b>	<b>\$58,762,628.77</b>	<b>\$10,637,730.15</b>	<b>\$48,124,898.62</b>





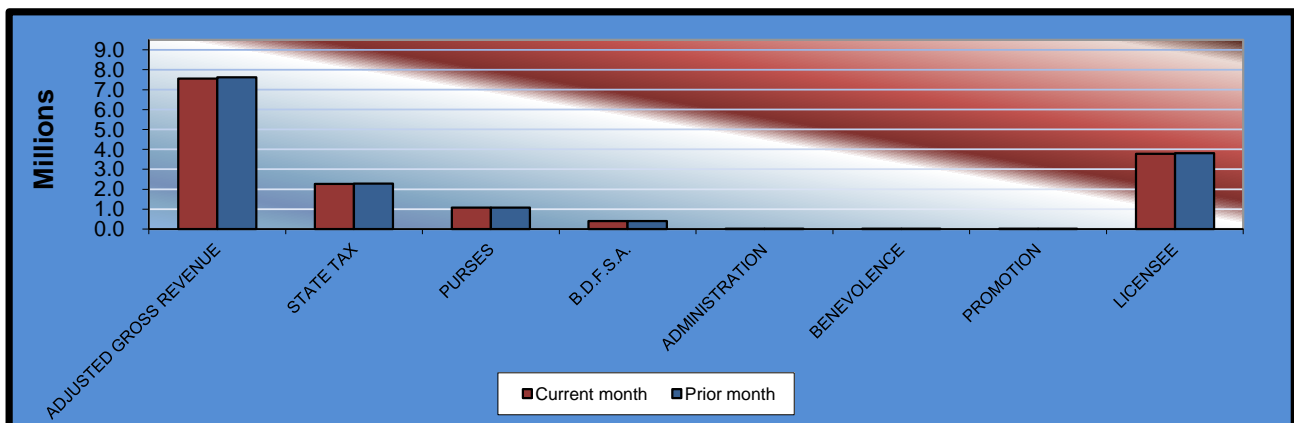
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
November 2016**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2015</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,448,379.86	\$1,437,005.59	0.79%	\$1,550,635.67	-6.59%
<b>State Tax</b>					
General Revenue Fund	17,380.56	17,244.07	0.79%	18,607.63	-6.59%
Education Reform	127,457.43	126,456.48	0.79%	136,455.94	-6.59%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	189,013.57	187,529.23	0.79%	202,357.91	-6.59%
Quarterhorse	126,117.68	125,127.26	0.79%	185,262.21	-31.92%
Paint & Appaloosa	14,013.08	13,903.03	0.79%	20,584.73	-31.92%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,811.98	22,632.84	0.79%	24,422.51	-6.59%
Quarterhorse	64,525.32	64,018.60	0.79%	18,840.22	242.49%
Paint & Appaloosa	7,169.47	7,113.18	0.79%	2,093.36	242.49%
<u>Administration</u>					
Thoroughbred	2,172.57	2,155.51	0.79%	2,325.95	-6.59%
Quarterhorse	1,955.31	1,939.96	0.79%	2,093.36	-6.59%
Paint & Appaloosa	217.26	215.55	0.79%	232.60	-6.60%
<u>Benevolence</u>					
Thoroughbred	1,086.28	1,077.75	0.79%	1,162.98	-6.60%
Quarterhorse	977.66	969.98	0.79%	1,046.68	-6.59%
Paint & Appaloosa	108.63	107.78	0.79%	116.29	-6.59%
<u>Promotions</u>					
Thoroughbred	2,172.57	2,155.51	0.79%	2,325.95	-6.59%
Quarterhorse	1,955.31	1,939.96	0.79%	2,093.36	-6.59%
Paint & Appaloosa	217.26	215.55	0.79%	232.60	-6.60%
<b>Licensee</b>	\$869,027.92	\$862,203.35	0.79%	\$930,381.39	-6.59%

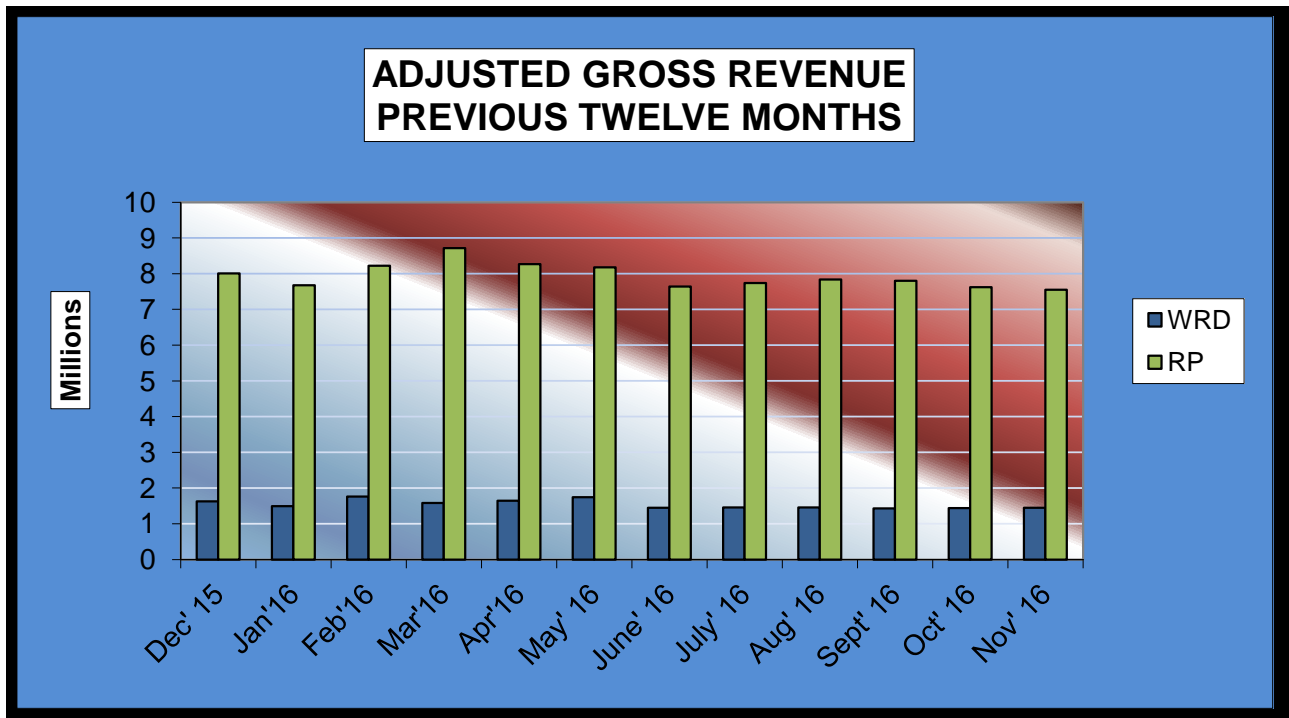


## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Remington Park Revenue November 2016

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2015</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$ 7,553,016.96	\$7,625,597.44	-0.95%	\$7,371,938.14	2.46%
<b>State Tax</b>					
General Revenue Fund	271,908.61	274,521.51	-0.95%	265,389.77	2.46%
Education Reform	1,993,996.48	2,013,157.72	-0.95%	1,946,191.67	2.46%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	585,358.81	590,983.80	-0.95%	571,325.21	2.46%
Quarterhorse	438,452.63	442,665.93	-0.95%	500,923.20	-12.47%
Paint & Appaloosa	48,716.96	49,185.10	-0.95%	65,241.65	-25.33%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	151,060.34	152,511.95	-0.95%	147,438.76	2.46%
Quarterhorse	224,324.60	226,480.24	-0.95%	145,964.38	53.68%
Paint & Appaloosa	24,924.96	25,164.47	-0.95%	6,634.74	275.67%
<u>Administration</u>					
Thoroughbred	7,553.02	7,625.60	-0.95%	7,371.94	2.46%
Quarterhorse	6,797.72	6,863.04	-0.95%	6,634.74	2.46%
Paint & Appaloosa	755.30	762.56	-0.95%	737.19	2.46%
<u>Benevolence</u>					
Thoroughbred	3,776.51	3,812.80	-0.95%	3,685.97	2.46%
Quarterhorse	3,398.86	3,431.52	-0.95%	3,317.37	2.46%
Paint & Appaloosa	377.64	381.28	-0.95%	368.61	2.45%
<u>Promotions</u>					
Thoroughbred	7,553.02	7,625.60	-0.95%	7,371.94	2.46%
Quarterhorse	6,797.72	6,863.04	-0.95%	6,634.74	2.46%
Paint & Appaloosa	755.30	762.56	-0.95%	737.19	2.46%
<b>Licensee</b>	\$ 3,776,508.48	\$3,812,798.72	-0.95%	\$3,685,969.07	2.46%



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





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