

CONTRACT AUDIT

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

November 2013



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 2013**

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# Oklahoma State Auditor & Inspector

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December 12, 2013

**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 2013. 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 2013**

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**TABLE OF CONTENTS**

	<u>PAGE</u>
STATE AUDITOR AND INSPECTOR LETTER .....	4
TOTAL GAMING REVENUE .....	5
COMPARISON OF PRIOR MONTH AND PRIOR YEAR MONTH.....	6
YEAR TO DATE GAMING TOTALS.....	7
WILL ROGERS DOWNS REVENUE.....	8
REMINGTON PARK REVENUE.....	9
PRIOR TWELVE MONTH GRAPH.....	10



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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 September 2013.

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,

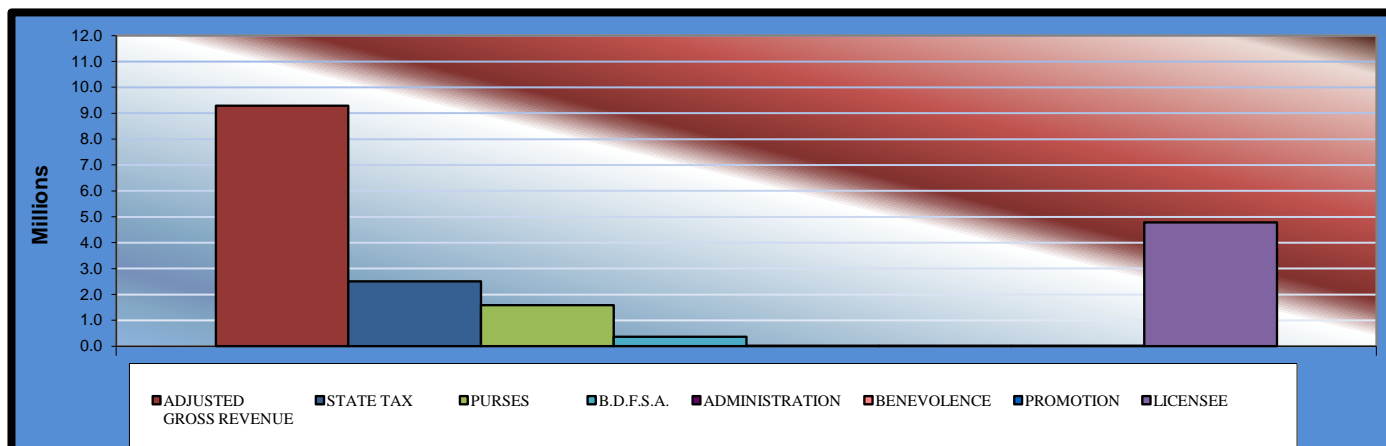
A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

December 12, 2013

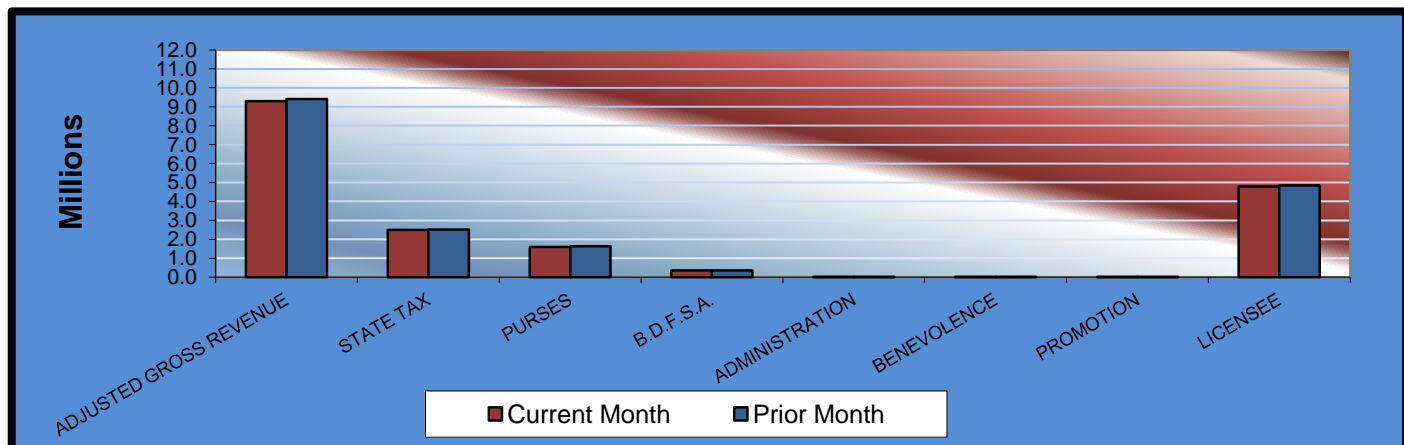
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
NOVEMBER 2013**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$9,286,833.51</u>	<u>\$1,428,476.48</u>	<u>\$7,858,357.03</u>
<b>State Tax</b>			
Higher Education Trust Fund	300,042.57	17,141.72	282,900.85
Education Reform	2,200,312.19	125,705.93	2,074,606.26
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	795,438.84	186,416.19	609,022.65
Quarterhorse	704,642.59	170,667.23	533,975.36
Paint & Appaloosa	88,509.49	18,963.03	69,546.46
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	179,665.64	22,498.50	157,167.14
Quarterhorse	172,951.46	17,355.99	155,595.47
Paint & Appaloosa	9,000.96	1,928.44	7,072.52
<u>Administration</u>			
Thoroughbred	10,001.07	2,142.71	7,858.36
Quarterhorse	9,000.96	1,928.44	7,072.52
Paint & Appaloosa	1,000.11	214.27	785.84
<u>Benevolence</u>			
Thoroughbred	5,000.54	1,071.36	3,929.18
Quarterhorse	4,500.48	964.22	3,536.26
Paint & Appaloosa	500.06	107.14	392.92
<u>Promotions</u>			
Thoroughbred	10,001.07	2,142.71	7,858.36
Quarterhorse	9,000.96	1,928.44	7,072.52
Paint & Appaloosa	1,000.11	214.27	785.84
<b>Licensee</b>	<u>\$4,786,264.41</u>	<u>\$857,085.89</u>	<u>\$3,929,178.52</u>



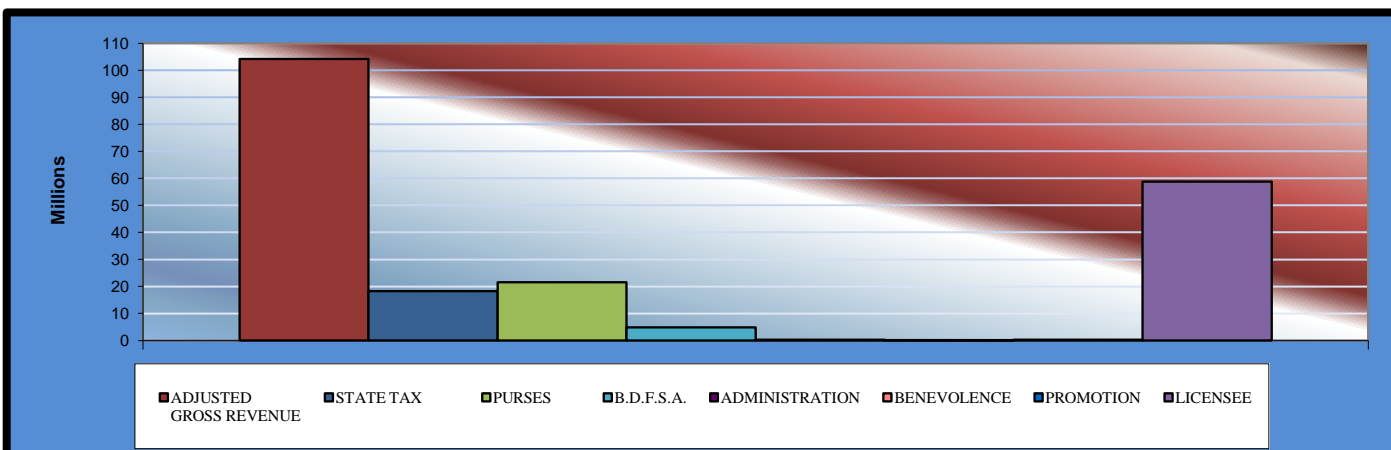
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
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	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	60	62	-3.23%	60	0.00%
Opening Date					
Adjusted Gross Revenue	\$9,286,833.51	\$9,408,600.49	-1.29%	\$9,207,468.46	0.86%
<b>State Tax</b>					
Higher Education Trust Fund	300,042.57	302,934.96	-0.95%	295,126.85	1.67%
Education Reform	2,200,312.19	2,221,523.04	-0.95%	2,164,263.60	1.67%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	795,438.84	824,004.88	-3.47%	809,220.50	-1.70%
Quarterhorse	704,642.59	716,118.12	-1.60%	703,669.23	0.14%
Paint & Appaloosa	88,509.49	89,862.07	-1.51%	88,186.65	0.37%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	179,665.64	166,000.94	8.23%	162,327.36	10.68%
Quarterhorse	172,951.46	174,887.12	-1.11%	170,723.86	1.30%
Paint & Appaloosa	9,000.96	9,138.51	-1.51%	8,968.14	0.37%
<u>Administration</u>					
Thoroughbred	10,001.07	10,153.91	-1.51%	9,964.60	0.37%
Quarterhorse	9,000.96	9,138.51	-1.51%	8,968.14	0.37%
Paint & Appaloosa	1,000.11	1,015.39	-1.50%	996.46	0.37%
<u>Benevolence</u>					
Thoroughbred	5,000.54	5,076.94	-1.50%	4,982.30	0.37%
Quarterhorse	4,500.48	4,569.26	-1.51%	4,484.07	0.37%
Paint & Appaloosa	500.06	507.70	-1.50%	498.23	0.37%
<u>Promotions</u>					
Thoroughbred	10,001.07	10,153.91	-1.51%	9,964.60	0.37%
Quarterhorse	9,000.96	9,138.51	-1.51%	8,968.14	0.37%
Paint & Appaloosa	1,000.11	1,015.39	-1.50%	996.46	0.37%
<b>Licensee</b>	\$4,786,264.41	\$4,853,361.33	-1.38%	\$4,755,159.27	0.65%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
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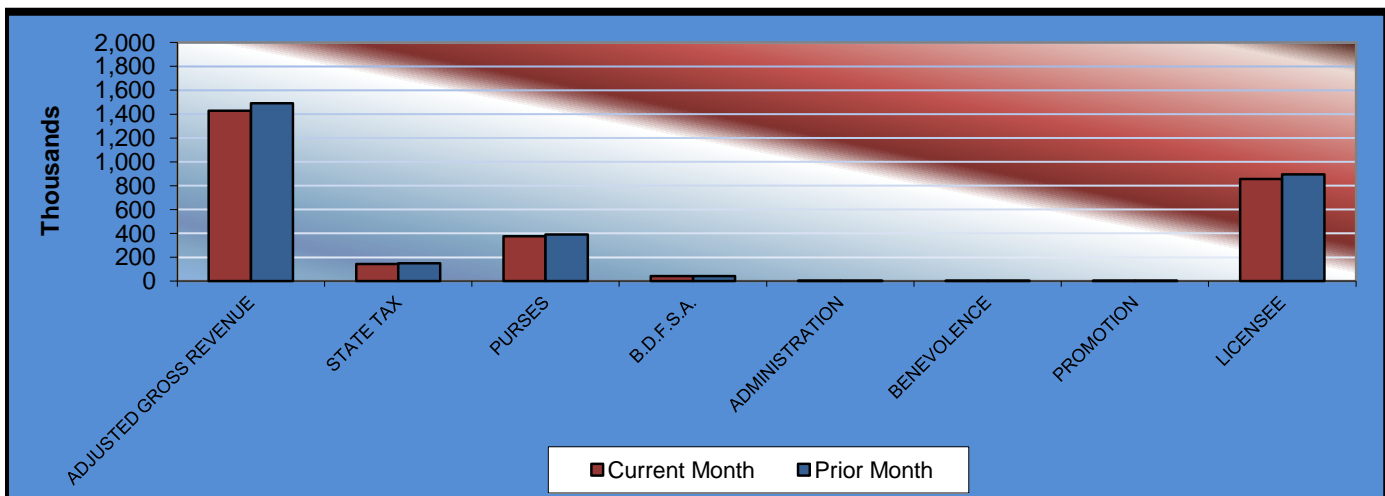
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	668	334	334
Opening Date		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$104,128,734.40</u>	<u>\$17,307,262.28</u>	<u>\$86,821,472.12</u>
<b>State Tax</b>			
Higher Education Trust Fund	2,193,260.15	207,687.14	1,985,573.01
Education Reform	16,083,907.70	1,523,039.07	14,560,868.63
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	10,915,188.02	2,041,097.72	8,874,090.30
Quarterhorse	9,466,929.19	1,868,660.16	7,598,269.03
Paint & Appaloosa	1,197,248.94	207,628.91	989,620.03
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	2,274,842.61	246,339.39	2,028,503.22
Quarterhorse	2,404,098.38	190,033.23	2,214,065.15
Paint & Appaloosa	121,754.15	21,114.80	100,639.35
<u>Administration</u>			
Thoroughbred	135,282.36	23,460.89	111,821.47
Quarterhorse	121,754.15	21,114.80	100,639.35
Paint & Appaloosa	13,528.24	2,346.09	11,182.15
<u>Benevolence</u>			
Thoroughbred	67,641.18	11,730.47	55,910.71
Quarterhorse	60,877.03	10,557.39	50,319.64
Paint & Appaloosa	6,764.12	1,173.06	5,591.06
<u>Promotions</u>			
Thoroughbred	135,282.36	23,460.89	111,821.47
Quarterhorse	121,754.15	21,114.80	100,639.35
Paint & Appaloosa	13,528.24	2,346.09	11,182.15
<b>Licensee</b>	<u>\$58,795,093.43</u>	<u>\$10,884,357.38</u>	<u>\$47,910,736.05</u>





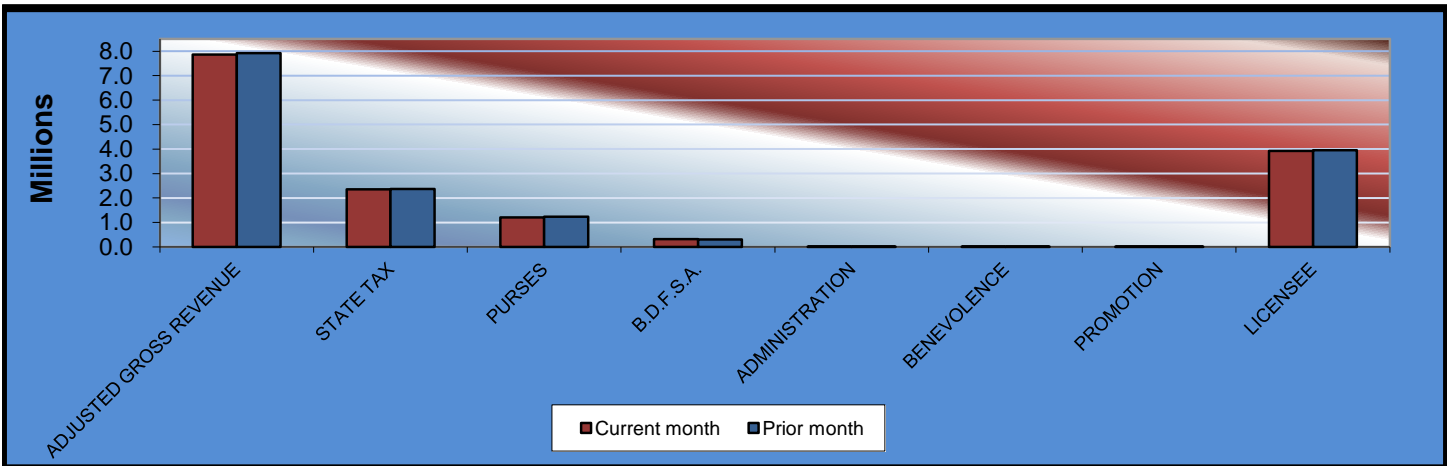
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
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<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2012</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$ 1,428,476.48	\$1,490,610.76	-4.17%	\$1,514,250.44	-5.66%
<b>State Tax</b>					
Higher Education Trust Fund	17,141.72	17,887.33	-4.17%	18,171.00	-5.66%
Education Reform	125,705.93	131,173.75	-4.17%	133,254.04	-5.66%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	186,416.19	194,524.70	-4.17%	197,609.68	-5.66%
Quarterhorse	170,667.23	178,090.72	-4.17%	180,915.07	-5.66%
Paint & Appaloosa	18,963.03	19,787.86	-4.17%	20,101.67	-5.66%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,498.50	23,477.12	-4.17%	23,849.44	-5.66%
Quarterhorse	17,355.99	18,110.92	-4.17%	18,398.14	-5.66%
Paint & Appaloosa	1,928.44	2,012.32	-4.17%	2,044.24	-5.66%
<u>Administration</u>					
Thoroughbred	2,142.71	2,235.92	-4.17%	2,271.38	-5.66%
Quarterhorse	1,928.44	2,012.32	-4.17%	2,044.24	-5.66%
Paint & Appaloosa	214.27	223.59	-4.17%	227.14	-5.67%
<u>Benevolence</u>					
Thoroughbred	1,071.36	1,117.96	-4.17%	1,135.69	-5.66%
Quarterhorse	964.22	1,006.16	-4.17%	1,022.12	-5.66%
Paint & Appaloosa	107.14	111.80	-4.17%	113.57	-5.66%
<u>Promotions</u>					
Thoroughbred	2,142.71	2,235.92	-4.17%	2,271.38	-5.66%
Quarterhorse	1,928.44	2,012.32	-4.17%	2,044.24	-5.66%
Paint & Appaloosa	214.27	223.59	-4.17%	227.14	-5.67%
<b>Licensee</b>	\$ 857,085.89	\$894,366.46	-4.17%	\$908,550.26	-5.66%

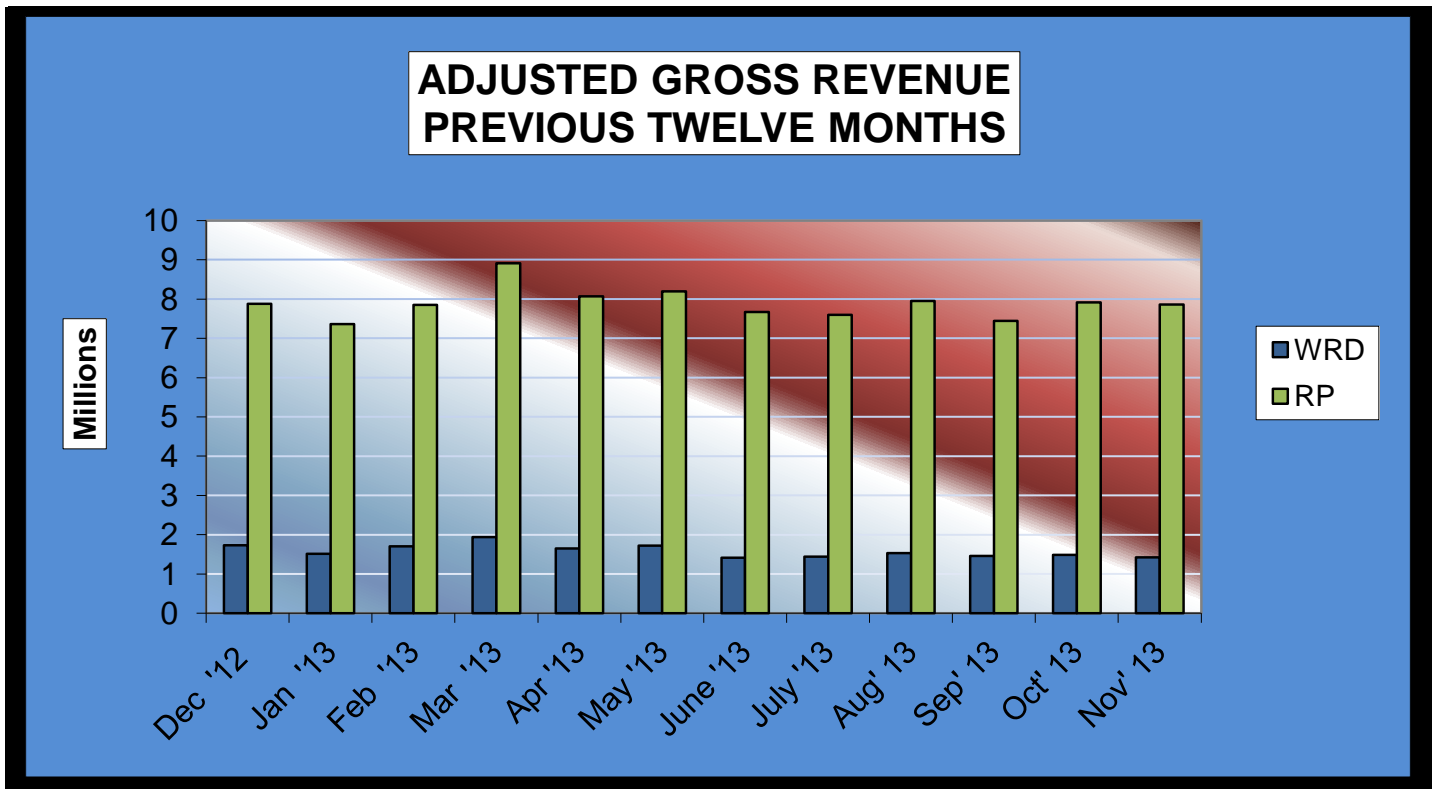


**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
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<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2012</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	7,858,357.03	7,917,989.73	-0.75%	\$7,693,218.02	2.15%
<b>State Tax</b>					
Higher Education Trust Fund	282,900.85	285,047.63	-0.75%	276,955.85	2.15%
Education Reform	2,074,606.26	2,090,349.29	-0.75%	2,031,009.56	2.15%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	609,022.65	629,480.18	-3.25%	611,610.82	-0.42%
Quarterhorse	533,975.36	538,027.40	-0.75%	522,754.16	2.15%
Paint & Appaloosa	69,546.46	70,074.21	-0.75%	68,084.98	2.15%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	157,167.14	142,523.82	10.27%	138,477.92	13.50%
Quarterhorse	155,595.47	156,776.20	-0.75%	152,325.72	2.15%
Paint & Appaloosa	7,072.52	7,126.19	-0.75%	6,923.90	2.15%
<u>Administration</u>					
Thoroughbred	7,858.36	7,917.99	-0.75%	7,693.22	2.15%
Quarterhorse	7,072.52	7,126.19	-0.75%	6,923.90	2.15%
Paint & Appaloosa	785.84	791.80	-0.75%	769.32	2.15%
<u>Benevolence</u>					
Thoroughbred	3,929.18	3,958.98	-0.75%	3,846.61	2.15%
Quarterhorse	3,536.26	3,563.10	-0.75%	3,461.95	2.15%
Paint & Appaloosa	392.92	395.90	-0.75%	384.66	2.15%
<u>Promotions</u>					
Thoroughbred	7,858.36	7,917.99	-0.75%	7,693.22	2.15%
Quarterhorse	7,072.52	7,126.19	-0.75%	6,923.90	2.15%
Paint & Appaloosa	785.84	791.80	-0.75%	769.32	2.15%
<b>Licensee</b>	3,929,178.52	3,958,994.87	-0.75%	\$3,846,609.01	2.15%



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
NOVEMBER 2013





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