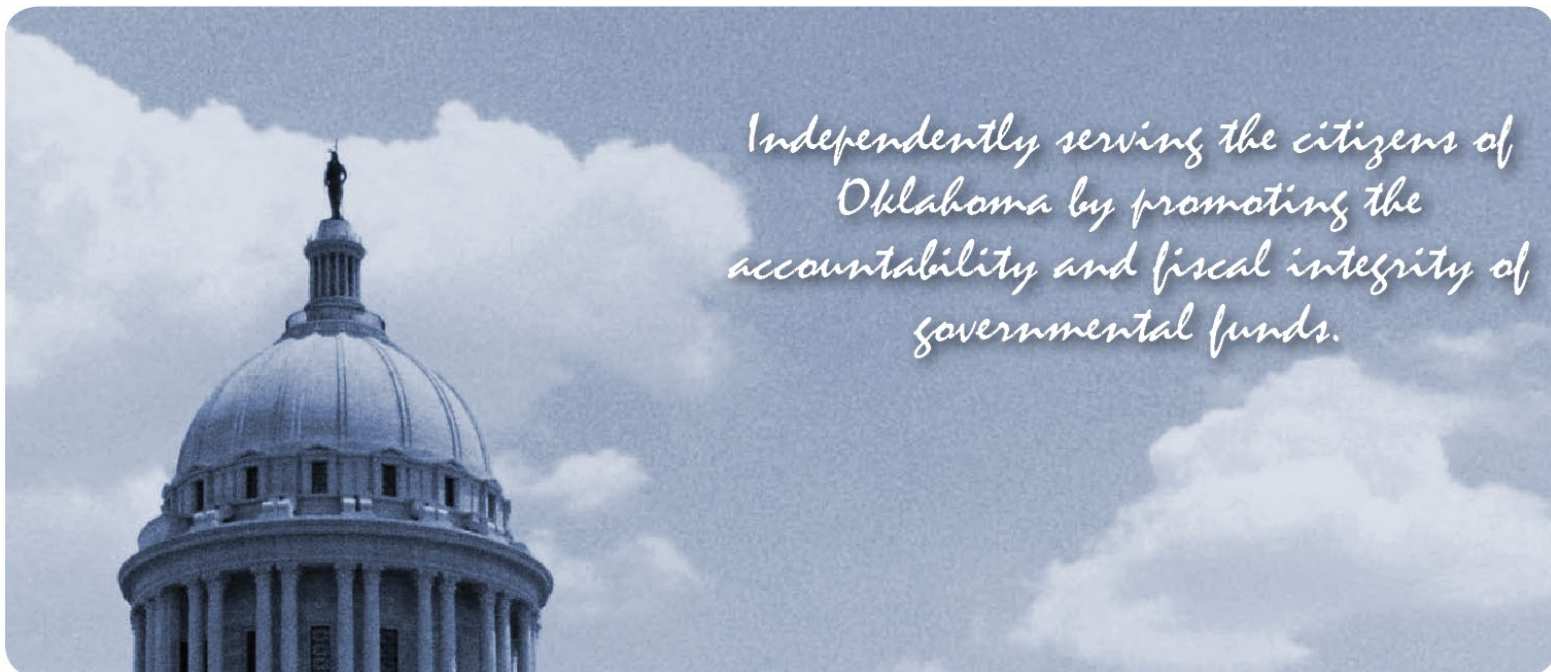


CONTRACT AUDIT

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

September 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  
SEPTEMBER 2018**

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*This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.*



# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

October 10, 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 September 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 September 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 September 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,

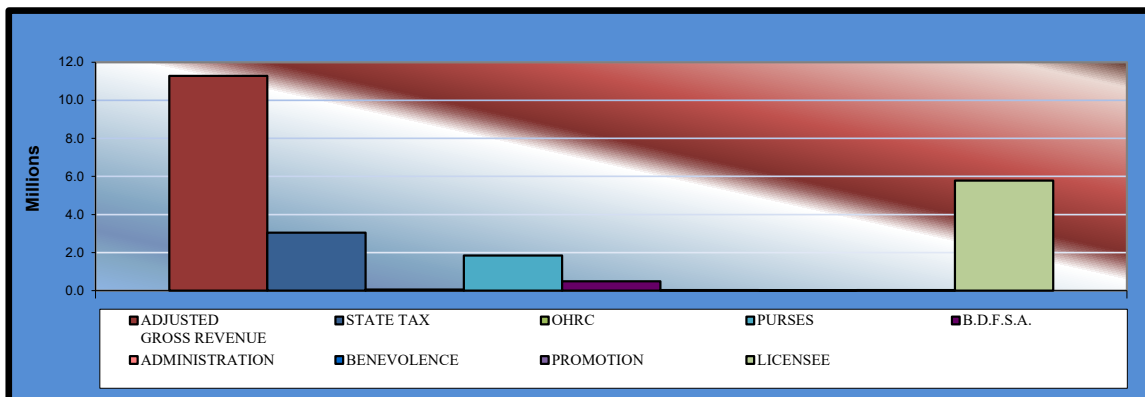
A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

October 10, 2018

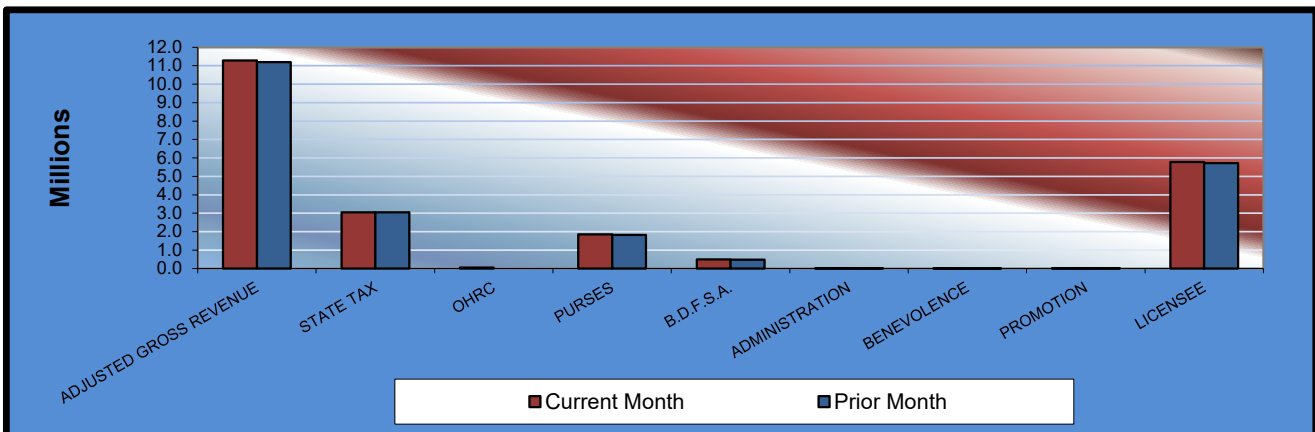
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue September 2018

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$11,284,577.83</u>	<u>\$1,667,634.48</u>	<u>\$9,616,943.35</u>
<b>State Tax</b>			
General Revenue Fund	366,221.58	20,011.62	346,209.96
Education Reform	2,685,624.87	146,751.83	2,538,873.04
<b>Oklahoma Horse Racing Commission</b>	56,422.89	8,338.17	48,084.72
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	951,809.43	215,812.73	735,996.70
Quarterhorse	800,147.91	197,580.29	602,567.62
Paint & Appaloosa	95,553.04	21,953.37	73,599.67
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	215,981.00	26,046.37	189,934.63
Quarterhorse	250,863.49	20,092.91	230,770.58
Paint & Appaloosa	21,226.01	2,232.55	18,993.46
<u>Administration</u>			
Thoroughbred	11,977.34	2,480.61	9,496.73
Quarterhorse	10,779.61	2,232.55	8,547.06
Paint & Appaloosa	1,197.73	248.06	949.67
<u>Benevolence</u>			
Thoroughbred	5,988.67	1,240.30	4,748.37
Quarterhorse	5,389.80	1,116.27	4,273.53
Paint & Appaloosa	598.86	124.03	474.83
<u>Promotions</u>			
Thoroughbred	11,977.34	2,480.61	9,496.73
Quarterhorse	10,779.61	2,232.55	8,547.06
Paint & Appaloosa	1,197.73	248.06	949.67
<b>Licensee</b>	\$5,780,840.92	\$996,411.60	\$4,784,429.32



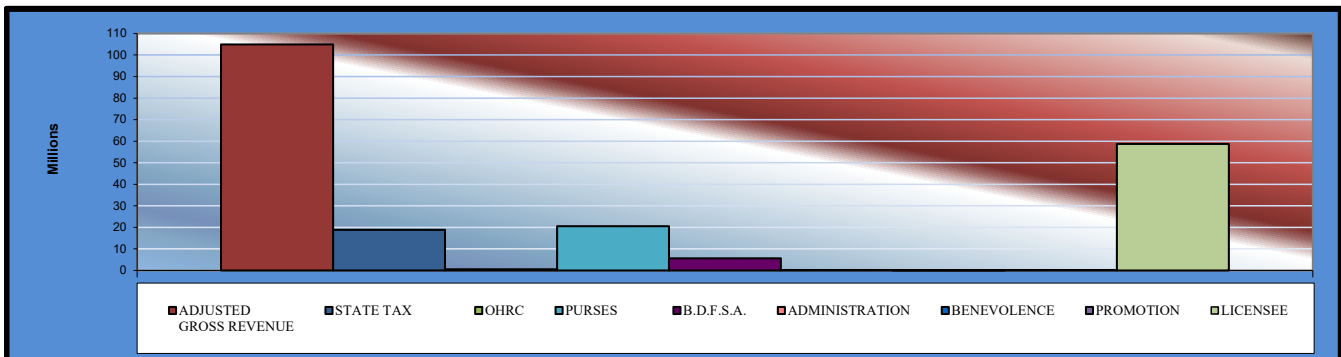
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year September 2018

	<u>TOTAL</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>September</u> <u>2017</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	60	62	-3.23%	60	0.00%
Adjusted Gross Revenue	\$11,284,577.83	\$11,192,642.62	0.82%	\$10,962,814.77	2.94%
<b>State Tax</b>					
General Revenue Fund	366,221.58	365,019.88	0.33%	341,779.93	7.15%
Education Reform	2,685,624.87	2,676,812.51	0.33%	2,506,386.17	7.15%
<b>Oklahoma Horse Racing Commission</b>	56,422.89	55,963.21	0.82%	54,814.08	2.94%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	951,809.43	940,128.83	1.24%	946,858.95	0.52%
Quarterhorse	800,147.91	789,484.51	1.35%	795,131.96	0.63%
Paint & Appaloosa	95,553.04	94,365.35	1.26%	99,821.44	-4.28%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	215,981.00	214,528.13	0.68%	216,069.90	-0.04%
Quarterhorse	250,863.49	249,706.77	0.46%	251,504.00	-0.25%
Paint & Appaloosa	21,226.01	21,100.32	0.60%	16,471.45	28.87%
<u>Administration</u>					
Thoroughbred	11,977.34	11,842.64	1.14%	11,927.47	0.42%
Quarterhorse	10,779.61	10,658.37	1.14%	10,734.73	0.42%
Paint & Appaloosa	1,197.73	1,184.28	1.14%	1,192.76	0.42%
<u>Benevolence</u>					
Thoroughbred	5,988.67	5,921.32	1.14%	5,963.74	0.42%
Quarterhorse	5,389.80	5,329.19	1.14%	5,367.36	0.42%
Paint & Appaloosa	598.86	592.13	1.14%	596.37	0.42%
<u>Promotions</u>					
Thoroughbred	11,977.34	11,842.64	1.14%	11,927.47	0.42%
Quarterhorse	10,779.61	10,658.37	1.14%	10,734.73	0.42%
Paint & Appaloosa	1,197.73	1,184.28	1.14%	1,192.76	0.42%
<b>Licensee</b>	\$5,780,840.92	\$5,726,319.89	0.95%	\$5,674,339.50	1.88%



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

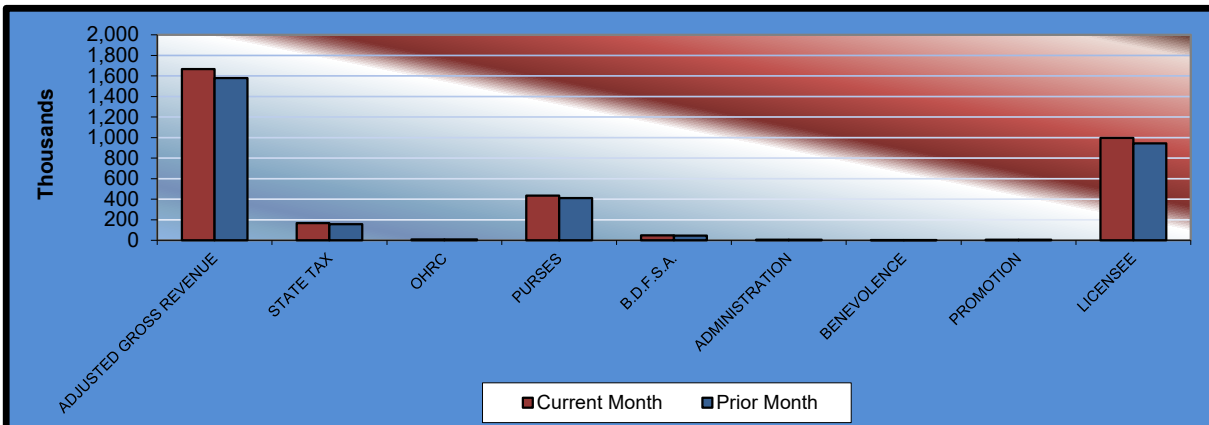
	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2018 TOTAL</b>	<b>2017 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	273	273	546	546	0.00%
Adjusted Gross Revenue	\$15,537,227.48	\$89,339,803.59	\$104,877,031.07	\$91,418,700.49	14.72%
<b>State Tax</b>					
General Revenue Fund	186,446.74	2,076,232.92	2,262,679.66	1,803,142.01	25.49%
Education Reform	1,367,276.01	15,225,708.14	16,592,984.15	13,223,041.33	25.49%
<b>Oklahoma Horse Racing Commission</b>	77,686.09	446,699.08	524,385.17	167,792.99	212.52%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,793,211.30	8,774,786.85	10,567,998.15	9,540,222.47	10.77%
Quarterhorse	1,641,716.00	7,184,002.91	8,825,718.91	7,873,505.87	12.09%
Paint & Appaloosa	182,412.96	924,595.50	1,107,008.46	983,750.11	12.53%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	216,422.07	2,264,461.11	2,480,883.18	2,232,686.54	11.12%
Quarterhorse	166,954.24	2,751,320.27	2,918,274.51	2,722,112.21	7.21%
Paint & Appaloosa	18,550.49	179,329.28	197,879.77	193,540.75	2.24%
<u>Administration</u>					
Thoroughbred	20,611.64	113,223.06	133,834.70	120,747.79	10.84%
Quarterhorse	18,550.46	101,900.75	120,451.21	108,673.03	10.84%
Paint & Appaloosa	2,061.17	11,322.30	13,383.47	12,074.81	10.84%
<u>Benevolence</u>					
Thoroughbred	10,305.80	56,611.53	66,917.33	60,373.91	10.84%
Quarterhorse	9,275.25	50,950.37	60,225.62	54,336.51	10.84%
Paint & Appaloosa	1,030.57	5,661.15	6,691.72	6,037.40	10.84%
<u>Promotions</u>					
Thoroughbred	20,611.64	113,223.05	133,834.69	120,747.78	10.84%
Quarterhorse	18,550.46	101,900.75	120,451.21	108,673.03	10.84%
Paint & Appaloosa	2,061.17	11,322.30	13,383.47	12,074.79	10.84%
<b>Licensee</b>	\$9,783,493.42	\$48,946,552.27	58,730,045.69	\$52,075,167.16	12.78%





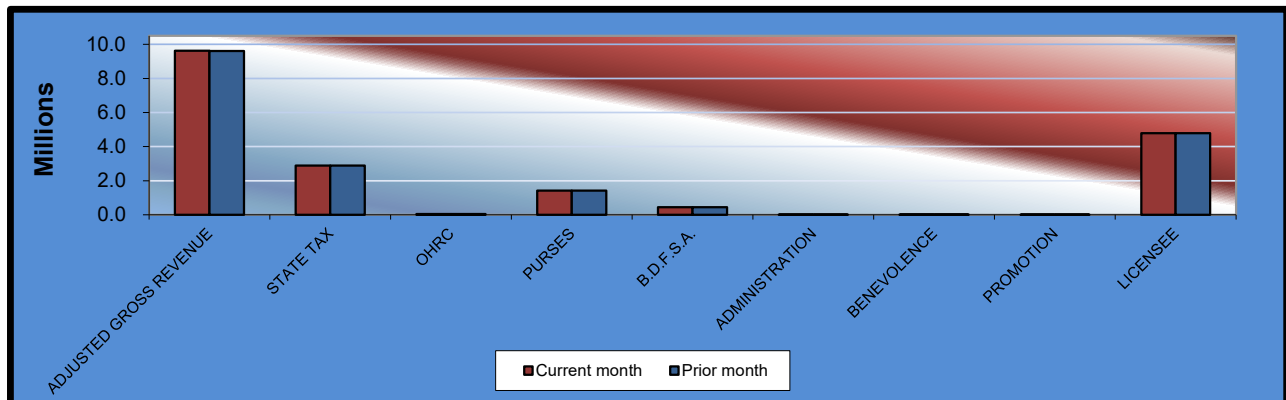
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
September 2018**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2017</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,667,634.48	\$1,579,801.93	5.56%	\$1,590,772.76	4.83%
<b>State Tax</b>					
General Revenue Fund	20,011.62	18,957.62	5.56%	19,089.27	4.83%
Education Reform	146,751.83	139,022.57	5.56%	139,988.00	4.83%
<b>Oklahoma Horse Racing Commission</b>					
	8,338.17	7,899.01	5.56%	7,953.86	4.83%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	215,812.73	204,446.12	5.56%	205,865.88	4.83%
Quarterhorse	197,580.29	187,173.95	5.56%	188,473.76	4.83%
Paint & Appaloosa	21,953.37	20,797.08	5.56%	20,941.53	4.83%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	26,046.37	24,674.53	5.56%	24,845.88	4.83%
Quarterhorse	20,092.91	19,034.64	5.56%	19,166.82	4.83%
Paint & Appaloosa	2,232.55	2,114.96	5.56%	2,129.65	4.83%
<u>Administration</u>					
Thoroughbred	2,480.61	2,349.96	5.56%	2,366.27	4.83%
Quarterhorse	2,232.55	2,114.96	5.56%	2,129.65	4.83%
Paint & Appaloosa	248.06	235.00	5.56%	236.64	4.83%
<u>Benevolence</u>					
Thoroughbred	1,240.30	1,174.98	5.56%	1,183.14	4.83%
Quarterhorse	1,116.27	1,057.48	5.56%	1,064.82	4.83%
Paint & Appaloosa	124.03	117.50	5.56%	118.31	4.83%
<u>Promotions</u>					
Thoroughbred	2,480.61	2,349.96	5.56%	2,366.27	4.83%
Quarterhorse	2,232.55	2,114.96	5.56%	2,129.65	4.83%
Paint & Appaloosa	248.06	235.00	5.56%	236.64	4.83%
<b>Licensee</b>	\$996,411.60	\$943,931.65	5.56%	\$950,486.72	4.83%

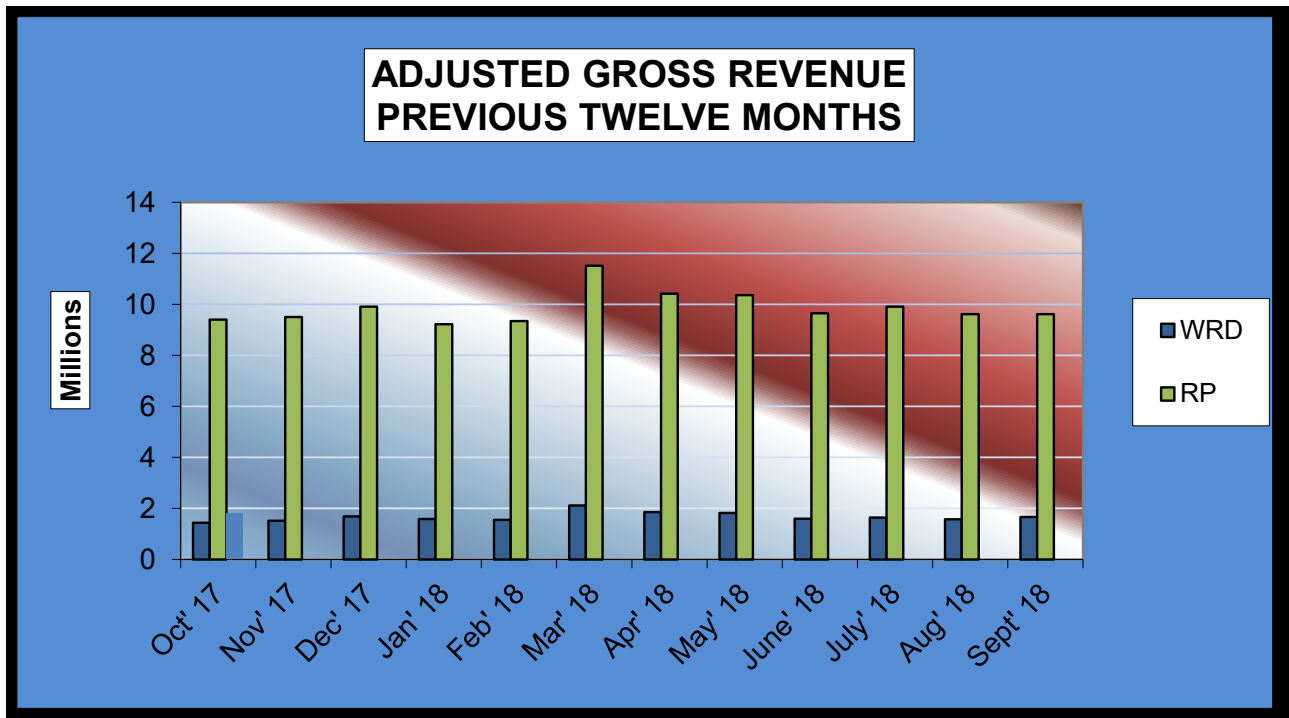


## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Remington Park Revenue September 2018

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2017</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$9,616,943.35	\$9,612,840.69	0.04%	\$9,372,042.01	2.61%
<b>State Tax</b>					
General Revenue Fund	346,209.96	346,062.26	0.04%	322,690.66	7.29%
Education Reform	2,538,873.04	2,537,789.94	0.04%	2,366,398.17	7.29%
<b>Oklahoma Horse Racing Commission</b>					
	48,084.72	48,064.20	0.04%	46,860.22	2.61%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	735,996.70	735,682.71	0.04%	740,993.07	-0.67%
Quarterhorse	602,567.62	602,310.56	0.04%	606,658.20	-0.67%
Paint & Appaloosa	73,599.67	73,568.27	0.04%	78,879.91	-6.69%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	189,934.63	189,853.60	0.04%	191,224.02	-0.67%
Quarterhorse	230,770.58	230,672.13	0.04%	232,337.18	-0.67%
Paint & Appaloosa	18,993.46	18,985.36	0.04%	14,341.80	32.43%
<u>Administration</u>					
Thoroughbred	9,496.73	9,492.68	0.04%	9,561.20	-0.67%
Quarterhorse	8,547.06	8,543.41	0.04%	8,605.08	-0.67%
Paint & Appaloosa	949.67	949.28	0.04%	956.12	-0.67%
<u>Benevolence</u>					
Thoroughbred	4,748.37	4,746.34	0.04%	4,780.60	-0.67%
Quarterhorse	4,273.53	4,271.71	0.04%	4,302.54	-0.67%
Paint & Appaloosa	474.83	474.63	0.04%	478.06	-0.68%
<u>Promotions</u>					
Thoroughbred	9,496.73	9,492.68	0.04%	9,561.20	-0.67%
Quarterhorse	8,547.06	8,543.41	0.04%	8,605.08	-0.67%
Paint & Appaloosa	949.67	949.28	0.04%	956.12	-0.67%
<b>Licensee</b>	\$4,784,429.32	\$4,782,388.24	0.04%	\$4,723,852.78	1.28%



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





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
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