

CONTRACT AUDIT

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

December 2013



*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  
DECEMBER 2013**

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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

January 15, 2014

**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 December 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 December 2013**

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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 December 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,

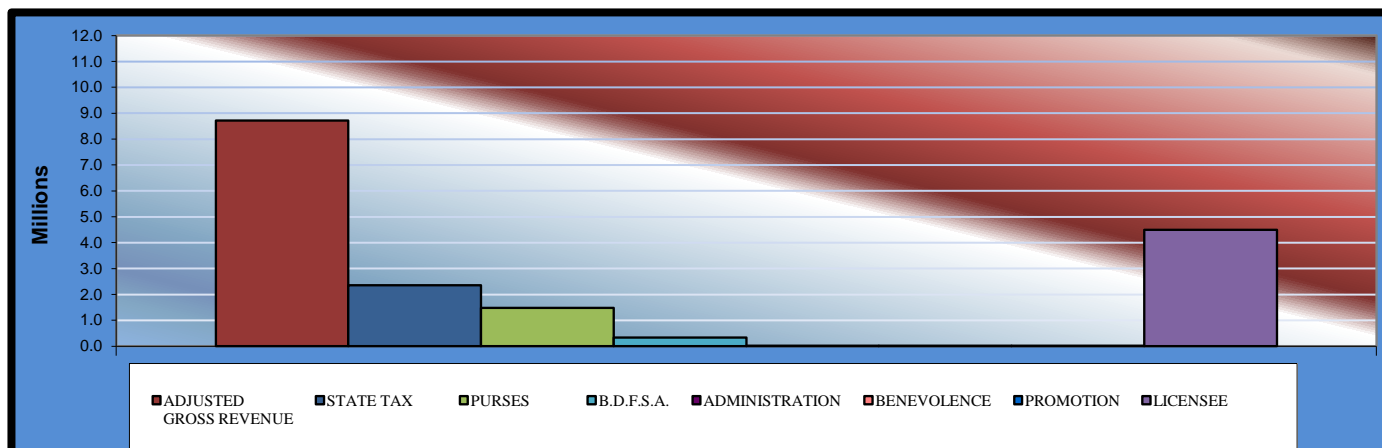
A handwritten signature in blue ink that reads "Gary A. Jones".

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

January 15, 2014

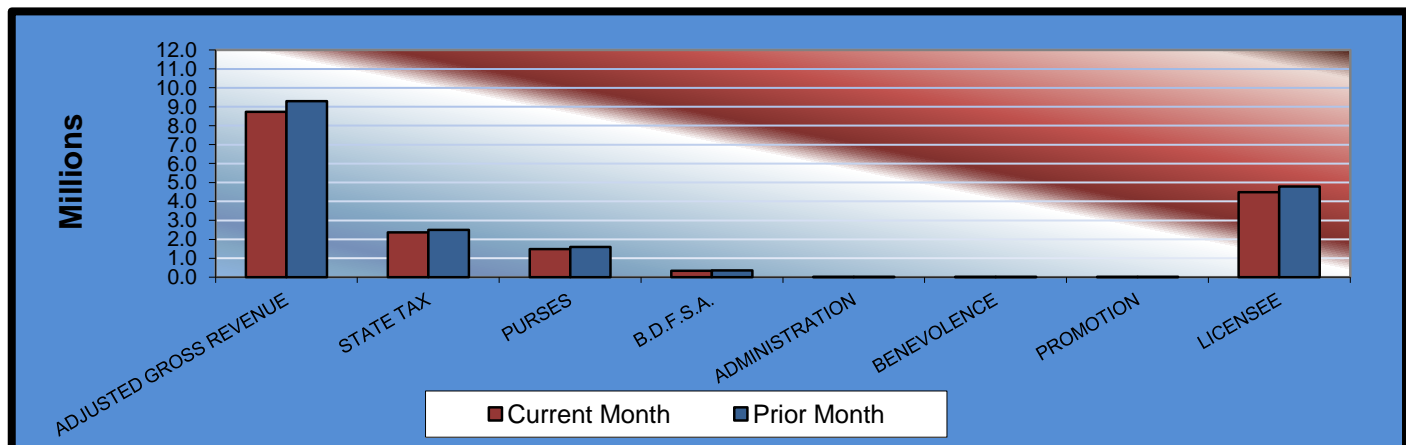
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
DECEMBER 2013**

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Opening Date of Racino		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,723,835.60</u>	<u>\$1,291,715.16</u>	<u>\$7,432,120.44</u>
<b>State Tax</b>			
Higher Education Trust Fund	283,056.92	15,500.58	267,556.34
Education Reform	2,075,750.73	113,670.93	1,962,079.80
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	744,558.17	168,568.84	575,989.33
Quarterhorse	659,340.24	154,327.66	505,012.58
Paint & Appaloosa	82,921.78	17,147.51	65,774.27
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	168,986.92	20,344.51	148,642.41
Quarterhorse	162,850.32	15,694.34	147,155.98
Paint & Appaloosa	8,432.73	1,743.82	6,688.91
<u>Administration</u>			
Thoroughbred	9,369.69	1,937.57	7,432.12
Quarterhorse	8,432.73	1,743.82	6,688.91
Paint & Appaloosa	936.97	193.76	743.21
<u>Benevolence</u>			
Thoroughbred	4,684.85	968.79	3,716.06
Quarterhorse	4,216.35	871.90	3,344.45
Paint & Appaloosa	468.49	96.88	371.61
<u>Promotions</u>			
Thoroughbred	9,369.69	1,937.57	7,432.12
Quarterhorse	8,432.73	1,743.82	6,688.91
Paint & Appaloosa	936.97	193.76	743.21
<b>Licensee</b>	<u>\$4,491,089.32</u>	<u>\$775,029.10</u>	<u>\$3,716,060.22</u>



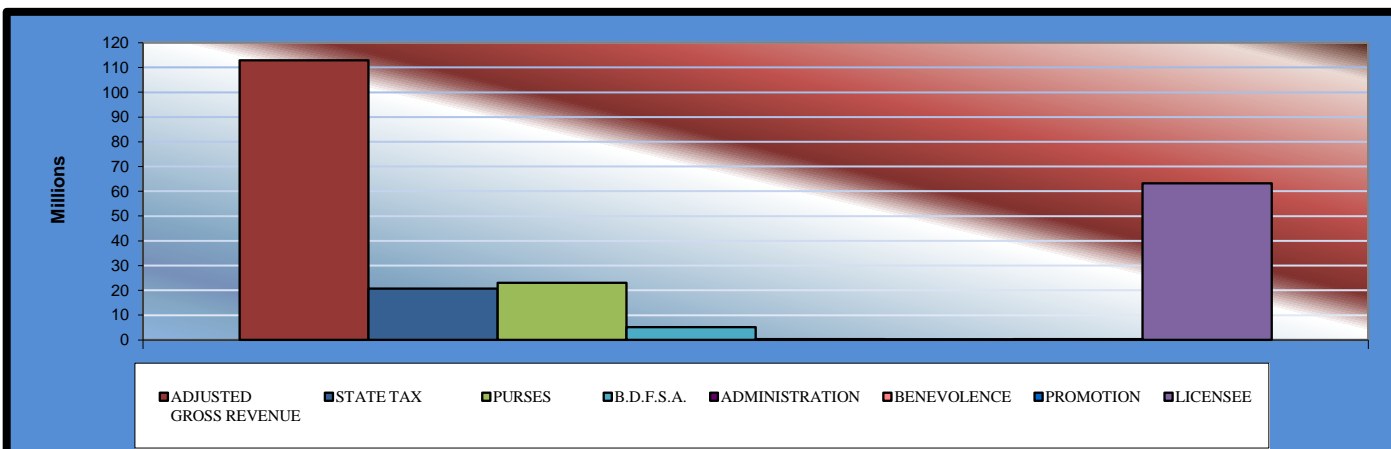
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
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	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	60	3.33%	62	0.00%
Adjusted Gross Revenue	\$8,723,835.60	\$9,286,833.51	-6.06%	\$9,604,449.74	-9.17%
<b>State Tax</b>					
Higher Education Trust Fund	283,056.92	300,042.57	-5.66%	304,258.74	-6.97%
Education Reform	2,075,750.73	2,200,312.19	-5.66%	2,231,230.79	-6.97%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	744,558.17	795,438.84	-6.40%	851,744.32	-12.58%
Quarterhorse	659,340.24	704,642.59	-6.43%	741,720.78	-11.11%
Paint & Appaloosa	82,921.78	88,509.49	-6.31%	92,651.21	-10.50%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	168,986.92	179,665.64	-5.94%	168,989.33	0.00%
Quarterhorse	162,850.32	172,951.46	-5.84%	176,939.52	-7.96%
Paint & Appaloosa	8,432.73	9,000.96	-6.31%	9,422.16	-10.50%
<u>Administration</u>					
Thoroughbred	9,369.69	10,001.07	-6.31%	10,469.06	-10.50%
Quarterhorse	8,432.73	9,000.96	-6.31%	9,422.16	-10.50%
Paint & Appaloosa	936.97	1,000.11	-6.31%	1,046.90	-10.50%
<u>Benevolence</u>					
Thoroughbred	4,684.85	5,000.54	-6.31%	5,234.54	-10.50%
Quarterhorse	4,216.35	4,500.48	-6.31%	4,711.08	-10.50%
Paint & Appaloosa	468.49	500.06	-6.31%	523.46	-10.50%
<u>Promotions</u>					
Thoroughbred	9,369.69	10,001.07	-6.31%	10,469.06	-10.50%
Quarterhorse	8,432.73	9,000.96	-6.31%	9,422.16	-10.50%
Paint & Appaloosa	936.97	1,000.11	-6.31%	1,046.90	-10.50%
<b>Licensee</b>	\$4,491,089.32	\$4,786,264.41	-6.17%	\$4,975,147.57	-9.73%



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

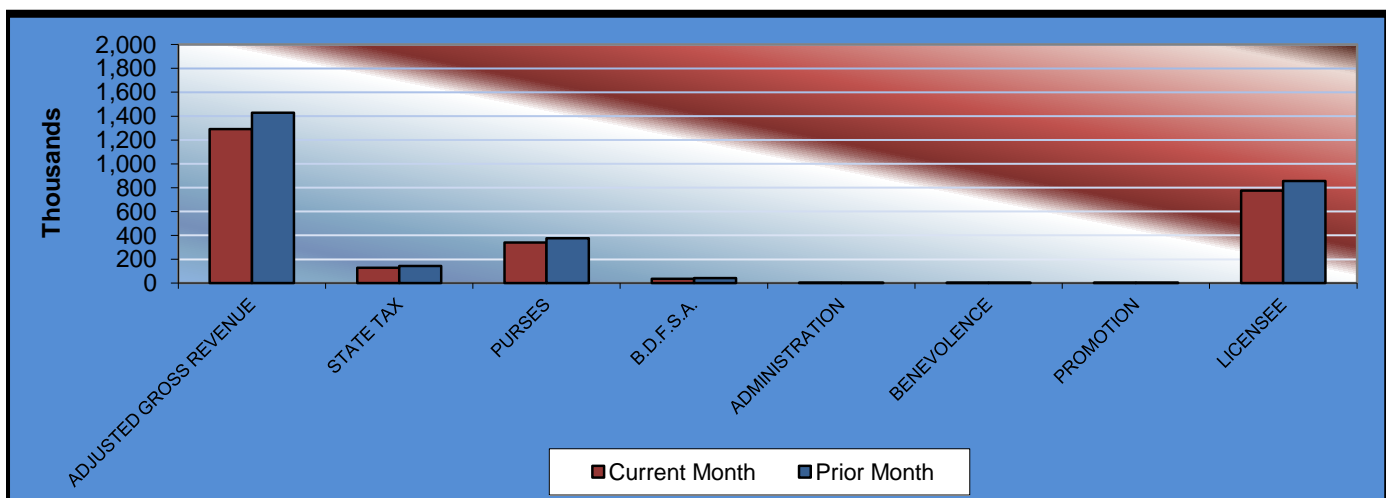
	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	730	365	365
Opening Date of Racino		12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$112,852,570.00</u>	<u>\$18,598,977.44</u>	<u>\$94,253,592.56</u>
<b>State Tax</b>			
Higher Education Trust Fund	2,476,317.07	223,187.72	2,253,129.35
Education Reform	18,159,658.43	1,636,710.00	16,522,948.43
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	11,659,746.19	2,209,666.56	9,450,079.63
Quarterhorse	10,126,269.43	2,022,987.82	8,103,281.61
Paint & Appaloosa	1,280,170.72	224,776.42	1,055,394.30
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	2,443,829.53	266,683.90	2,177,145.63
Quarterhorse	2,566,948.70	205,727.57	2,361,221.13
Paint & Appaloosa	130,186.88	22,858.62	107,328.26
<u>Administration</u>			
Thoroughbred	144,652.05	25,398.46	119,253.59
Quarterhorse	130,186.88	22,858.62	107,328.26
Paint & Appaloosa	14,465.21	2,539.85	11,925.36
<u>Benevolence</u>			
Thoroughbred	72,326.03	12,699.26	59,626.77
Quarterhorse	65,093.38	11,429.29	53,664.09
Paint & Appaloosa	7,232.61	1,269.94	5,962.67
<u>Promotions</u>			
Thoroughbred	144,652.05	25,398.46	119,253.59
Quarterhorse	130,186.88	22,858.62	107,328.26
Paint & Appaloosa	14,465.21	2,539.85	11,925.36
<b>Licensee</b>	<b>\$63,286,182.75</b>	<b>\$11,659,386.48</b>	<b>\$51,626,796.27</b>





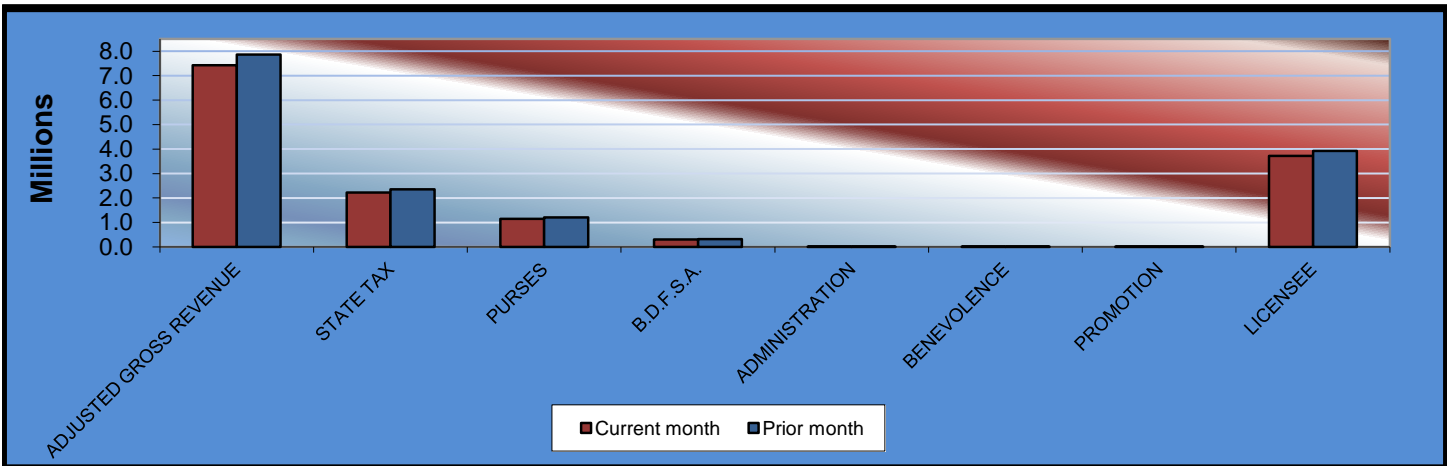
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
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<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>December 2012</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$ 1,291,715.16	\$1,428,476.48	-9.57%	\$1,729,226.93	-25.30%
<b>State Tax</b>					
Higher Education Trust Fund	15,500.58	17,141.72	-9.57%	20,750.72	-25.30%
Education Reform	113,670.93	125,705.93	-9.57%	152,171.97	-25.30%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	168,568.84	186,416.19	-9.57%	225,664.11	-25.30%
Quarterhorse	154,327.66	170,667.23	-9.57%	206,599.39	-25.30%
Paint & Appaloosa	17,147.51	18,963.03	-9.57%	22,955.49	-25.30%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	20,344.51	22,498.50	-9.57%	27,235.32	-25.30%
Quarterhorse	15,694.34	17,355.99	-9.57%	21,010.11	-25.30%
Paint & Appaloosa	1,743.82	1,928.44	-9.57%	2,334.46	-25.30%
<u>Administration</u>					
Thoroughbred	1,937.57	2,142.71	-9.57%	2,593.84	-25.30%
Quarterhorse	1,743.82	1,928.44	-9.57%	2,334.46	-25.30%
Paint & Appaloosa	193.76	214.27	-9.57%	259.38	-25.30%
<u>Benevolence</u>					
Thoroughbred	968.79	1,071.36	-9.57%	1,296.92	-25.30%
Quarterhorse	871.90	964.22	-9.57%	1,167.23	-25.30%
Paint & Appaloosa	96.88	107.14	-9.58%	129.69	-25.30%
<u>Promotions</u>					
Thoroughbred	1,937.57	2,142.71	-9.57%	2,593.84	-25.30%
Quarterhorse	1,743.82	1,928.44	-9.57%	2,334.46	-25.30%
Paint & Appaloosa	193.76	214.27	-9.57%	259.38	-25.30%
<b>Licensee</b>	\$ 775,029.10	\$857,085.89	-9.57%	\$1,037,536.16	-25.30%

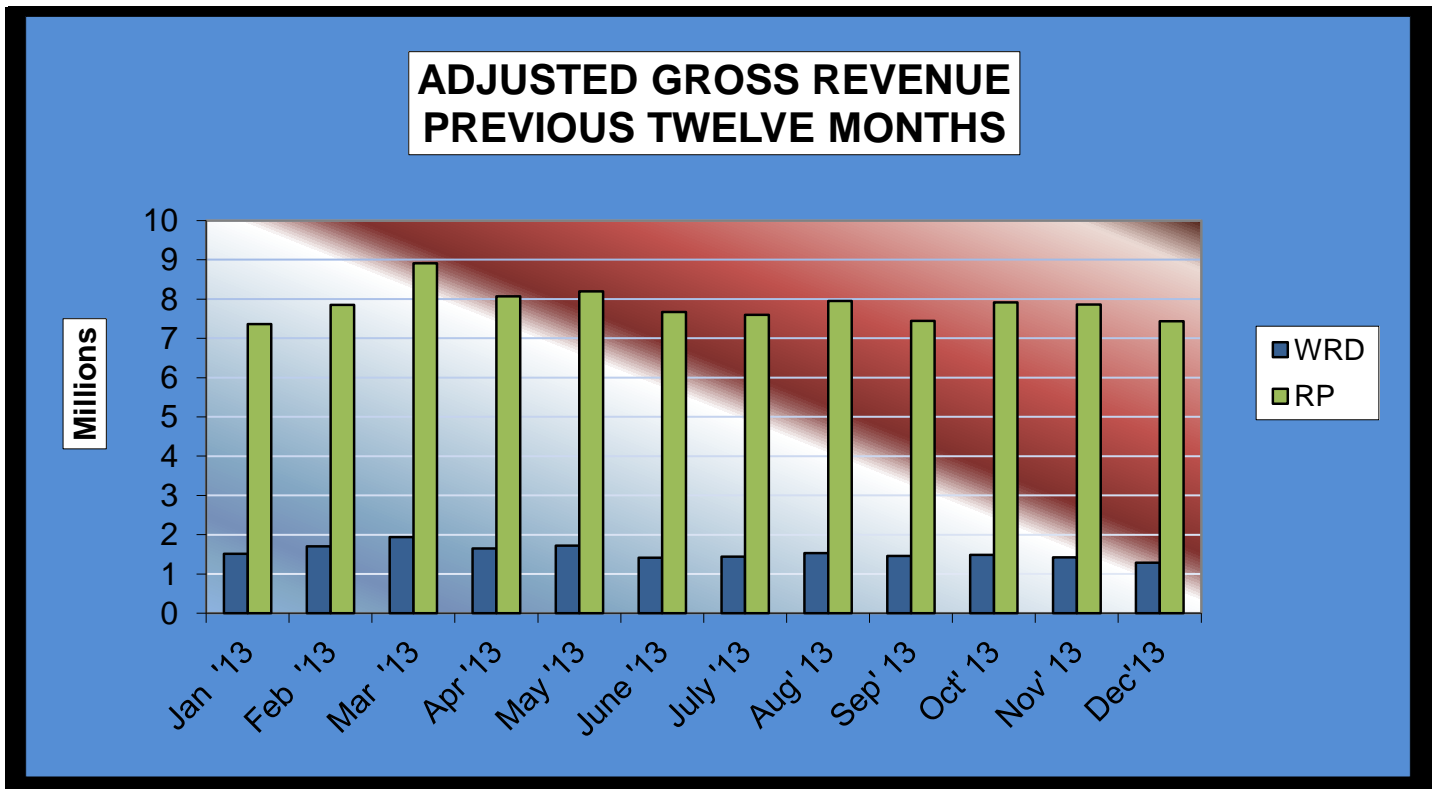


**OKLAHOMA STATE AUDITOR & INSPECTOR  
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<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>December 2012</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	7,432,120.44	7,858,357.03	-5.42%	\$7,875,222.81	-5.63%
<b>State Tax</b>					
Higher Education Trust Fund	267,556.34	282,900.85	-5.42%	283,508.02	-5.63%
Education Reform	1,962,079.80	2,074,606.26	-5.42%	2,079,058.82	-5.63%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	575,989.33	609,022.65	-5.42%	626,080.21	-8.00%
Quarterhorse	505,012.58	533,975.36	-5.42%	535,121.39	-5.63%
Paint & Appaloosa	65,774.27	69,546.46	-5.42%	69,695.72	-5.63%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	148,642.41	157,167.14	-5.42%	141,754.01	4.86%
Quarterhorse	147,155.98	155,595.47	-5.42%	155,929.41	-5.63%
Paint & Appaloosa	6,688.91	7,072.52	-5.42%	7,087.70	-5.63%
<u>Administration</u>					
Thoroughbred	7,432.12	7,858.36	-5.42%	7,875.22	-5.63%
Quarterhorse	6,688.91	7,072.52	-5.42%	7,087.70	-5.63%
Paint & Appaloosa	743.21	785.84	-5.42%	787.52	-5.63%
<u>Benevolence</u>					
Thoroughbred	3,716.06	3,929.18	-5.42%	3,937.62	-5.63%
Quarterhorse	3,344.45	3,536.26	-5.42%	3,543.85	-5.63%
Paint & Appaloosa	371.61	392.92	-5.42%	393.77	-5.63%
<u>Promotions</u>					
Thoroughbred	7,432.12	7,858.36	-5.42%	7,875.22	-5.63%
Quarterhorse	6,688.91	7,072.52	-5.42%	7,087.70	-5.63%
Paint & Appaloosa	743.21	785.84	-5.42%	787.52	-5.63%
<b>Licensee</b>	<b>3,716,060.22</b>	<b>3,929,178.52</b>	<b>-5.42%</b>	<b>\$3,937,611.41</b>	<b>-5.63%</b>



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





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