



MACON COUNTY RACING COMMISSION

2015 UNAUDITED ANNUAL REPORT

Macon County Racing Commission Annual Report (Unaudited)

January 1 - December 31, 2015

Table of Contents

Membership of the Macon County Racing Commission.....	1
Macon County Racing Commission Letter	2
Racing Commission Overview	3
 Exhibit 1	
Pari-Mutuel Statistics	7
 Exhibit 2	
Statement of Operations	8
Charity Awards – 2015	10
Quarterly Disbursements to Agencies	11

Macon County Racing Commission

Membership

Commission

- Chairman:** **Luther L. Curry**
 --Elected by Citizens of Macon County
- Vice Chair:** **Betty Davis**
 --Appointed by Representative
- Commissioner:** **Charles "Cliff" Johnson**
 --Appointed by Senator

Administrative Staff

- | | |
|------------------|----------------------------|
| Yolanda Callaway | Office Manager |
| Teresa Scott | Treasurer |
| Ruby Craig | Simulcast Official/Auditor |

Commission Staff

- | | |
|----------------|---------------------------|
| Kenneth Levett | Assistant Chief Inspector |
|----------------|---------------------------|

LUTHER CURRY
Chairman
BETTY DAVIS
Vice Chair
CHARLES "CLIFF" JOHNSON
Commissioner

MACON COUNTY RACING COMMISSION

P.O. Box 830724
Tuskegee, AL 36083-0724

(334) 727-0121
Fax 727-0182



September 12, 2016

Macon County Commission
Macon County Courthouse
101 East Northside Street
Tuskegee, AL 36083

Dear Chairman Maxwell and Commissioners:

In accordance with Section B, Paragraph 2 of Alabama Statute 83-575, the unaudited 2015 Annual Report of the Macon County Racing Commission is hereby submitted.

The total handle for 2015 was \$21,501,045.40 as compared to \$20,768,073.20 for 2014. This figure represents an approximate **0.34% increase**.

The 2015 handle was composed of:

\$	15,537,669.70	Simulcast/Greyhound Racing
	<u>5,963,375.70</u>	Simulcast Horse Racing
\$	<u>21,501,045.40</u>	Total Handle

As in the past, the pari-mutuel industry continues to produce an economic benefit to Macon County and the State of Alabama, but unfortunately, again, it has declined significantly since its all time peak in 1988. Please be reminded that live greyhound racing was discontinued in 2011, which continually causes a significant impact on this tax base.

The Racing Commission appreciates the assistance and support provided by all levels of government. Please know that this Racing Commission will continue to work to insure the future of the pari-mutuel industry in Macon County.

Sincerely,

A handwritten signature in cursive script that reads "Luther L. Curry".

Luther L. Curry
Chairman

LLC: yac

I. MACON COUNTY RACING COMMISSION

A. Introduction

This unaudited report is being submitted to the Macon County Commission pursuant to Alabama Statute 83-575, Section 6, paragraph 2.

B. Constitutional/Legislative Authority

The Macon County Racing Commission was created on September 7, 1983 according to the provision of Act No. 83-575 of the Alabama Legislature. The Racing Commission operates in the public interest and is vested with all powers and duties necessary and proper to insure the integrity of race meetings in Macon County, Alabama; proper administration of pari-mutuel wagering pools and the payment of all fees, commissions, taxes, fines and forfeiture received under Act No. 83-575 and its amendments.

Through its rules, the Racing Commission intends to control and regulate pari-mutuel wagering in connection with live greyhound racing and simulcast horse and greyhound racing.

C. Duties of the Racing Commission

The legislature has empowered the Racing Commission with certain duties including, among others, the authority to:

1. Regulate greyhound racing in Macon County, Alabama to ensure that it is conducted in the public interest;
2. Issue racetrack operator, kennel operator/owner and occupational licenses;
3. Enforce all laws and rules concerning greyhound racing;
4. Supervise the conduct of pari-mutuel betting and collect and distribute all pari-mutuel taxes;
5. Conduct investigations and inquiries the Racing Commission deems necessary to carry out its duties; and
6. Take all necessary steps to ensure the integrity of live greyhound racing and pari-mutuel wagering on live and simulcast racing in Macon County, Alabama.

D. The Commissioners

The Racing Commission consists of three (3) members appointed as follows:

1. The current representative from Macon County in the House of Representatives shall appoint one (1) member for a term of six (6) years, the current senator representing Macon County shall appoint one (1) member for a term of four (4) years and the Macon County Commission shall appoint one (1) member recommended by the Macon County Council of Governments for a term expiring the day following the 1984 General Election.
2. After the expiration of the term of the initial appointments, each appointment thereof shall be for a term of six (6) years and every six (6) years thereafter successors to this place on the Racing Commission shall be qualified and elected; and
3. Upon the occurrence of any vacancy in office, the new Racing Commissioner shall be appointed in the same manner as the original appointment. The Governor, upon recommendation of the legislative delegation representing Macon County shall fill vacancies occurring in the elected Racing Commissioner's place. Racing Commissioners shall be eligible for reappointment.

E. The Racing Commission Staff

The Racing Commission is currently staffed by the following positions/duties:

Treasurer: shall collect the license fees, taxes and revenues provided for in the Act and shall supervise, check and audit the operation of the pari-mutuel wagering pools and the distribution thereof.

Secretary/Office Manager: shall record and maintain all Racing Commission records and serves as its licensing agent.

Assistant Chief Inspector: shall monitor track operations, make inspections and report on the Association facilities, investigate and respond to complaints filed with the Racing Commission.

Simulcast Official/Auditor: shall interpret and enforce all Racing Commission Rules regarding simulcast and live pari-mutuel handle in accordance with the Racing Commission procedures.

To further assist the Racing Commission with its regulatory responsibilities, the following individuals were contracted by the Macon County Racing Commission for professional services during the 2001 racing season:

Legal Counsel: shall advise and represent the Racing Commission.

Meetings of the Racing Commission

The Racing Commission meets at 4:00 p.m. on the second Wednesday of each month. Special Meetings are held at the call of the Chairman or a majority of its members.

Racing Commission Offices

The offices of the Macon County Racing Commission are located at VictoryLand:

Second Floor
8680 county Road 40
Shorter, Alabama 36075

The mailing address is:

Post Office Box 830724
Tuskegee, Alabama 36083-0724
Telephone: (334) 727-0121
Telefax: (334) 727-0182
E-Mail Address:
ycallowa@bellsouth.net

II. Racing Commission Activities

A. Rulemaking

Of the many duties and responsibilities of the Macon County Racing Commission, perhaps the most important is to promulgate the rules by which pari-mutuel racing and wagering will be conducted. All rules and amendments thereto have served well to regulate and control the industry. Through the events of the past race meets, it remained apparent that several rules, many of them unique to Macon County required certain revisions. Additionally, circumstances arise that indicate the need for additional rules in specific areas. As a result the Macon County Racing Commission reviews and updates its rules to meet the current needs of the industry with the most recent amendments being printed and distributed in January 1998.

B. Licensing

The Macon County Racing Commission must license everyone who is employed at VictoryLand in Macon County.

C. Pari-Mutuel and Financial Statistics

The total handle for the 2015 simulcast meets was in excess of \$ 21,501,045.

The Pari-Mutuel Statistics for live racing (Exhibit 1)

The Pari-Mutuel Statistics for greyhound racing (Exhibit 1)

The Pari-Mutuel Statistics for horse simulcast (Exhibit 1)

The Macon County Racing Commission Statement of Operation

January – December 2015 (Exhibit 2)

Exhibit 1

Pari-Mutuel Statistics For 2015

	Handle	Tax	Admission	Total
Greyhound Racing		4%		
Simulcast	\$ 15,537,669.70	621,506.79	0.00	\$ 621,506.79
Horse Racing		2%		
Simulcast	5,963,375.70	119,267.51	0.00	119,267.51
Total	\$ 21,501,045.40	740,774.30		\$ 740,774.30

STATEMENT OF OPERATION
 JANUARY - DECEMBER 2015
 (unaudited)

Exhibit II

REVENUE AND RECEIPTS		
PARI-MUTUEL TAX		\$ 728,329.68
OCCUPATIONAL LICENSE		\$ 3,305.00
BANK INTEREST		\$ -
JUDGES FINES		\$ -
OTHER INCOME		\$ 1,567.64
CAHRTIY TRUST FUND RECEIPT		\$ 25,258.17
CHARITY TRUST INTEREST		\$ -
TOTAL INCOME		\$ 758,460.49
PAYROLL	\$	147,122.23
COMMISSION SALARY	\$	89,999.52
COMMISSION EXPENSE PAYROLL	\$	139,050.00
FICA EXPENSE	\$	30,946.91
SUI EXPENSE	\$	2,272.00
RET & INSURANCE	\$	160,804.73
COBRA/HEALTH INSURANCE	\$	-
COBRA/LIFE INSURANCE	\$	-
OCCUPATIONAL LICENSE	\$	-
EQUIPMENT & FURNITURE	\$	-
WORKMENS COMPENSATION	\$	2,580.37
LIABILITY INSURANCE	\$	15,751.00
PROPERTY INSURANCE	\$	863.00
OFFICE SUPPLIES EXP	\$	1,566.23
COMPUTER OPERATIONS	\$	2,287.50
VET SERVICES	\$	-
TRAVEL AND TRAINING	\$	844.35
POSTAGE & FREIGHT	\$	187.98
LEASE/RENTAL EXPENSE	\$	3,110.81
TELEPHONE EXPENSE	\$	6,520.24
REPAIRS & MAINTENACE	\$	-
RET. FEE ATTORNEY	\$	15,999.96
ACCOUNTING	\$	2,444.25
BONDS & RECORDINGS	\$	992.50
MISCELLANEOUS EXPENSE	\$	750.00
UNIFORMS EXPENSE	\$	-
GREYHOUND TESTING	\$	-
EMPLOYEES' DRUG TESTING	\$	-
COMMERCIAL ANALYSIS FEE	\$	516.00
	\$	-
TOTAL OPERATING EXPENSE	\$	624,609.58
INCOME LESS EXPENSES		\$ 133,850.91

Exhibit II

INCOME LESS OPERATING EXPENSES		\$ 133,850.91
LESS DISBURSEMENTS		\$ -
CHARITY DISBURSEMENTS		\$ 26,025.00
TOTAL DISBURSEMENT		\$ 26,025.00
		\$ 107,825.91

BALANCE SHEET AT DECEMBER 31, 2015

CURRENT ASSETS

CASH ACCOUNTS	\$ 160,966.08	
CHARITY TRUST FUND	\$ 49.39	
TOTAL CURRENT ASSETS		\$ 161,015.47

FIXED ASSETS

COMPUTER EQUIPMENT & SOFTWARE	\$ 11,893.12	
OFFICE & OTHER EQUIPMENT	\$ 21,319.41	
Total Fixed Asset		\$ 33,212.53
Total Assets		\$ 194,228.00

Liabilities and Capital

CURRENT LIABILITIES

STATE TAX PAYABLE	\$ 1,242.67	
OCCUPATIONAL TAX PAYABLE	\$ -	
MEDICAL REIMBURSEMENT PAYABLE	\$ -	
TOTAL CURRENT LIABILITIES		\$ 1,242.67

TOTAL LIABILITIES AND CAPITAL		\$ 195,470.67
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**CHARITY AWARDS
JANUARY - DECEMBER 2015**

Exhibit II

4-H CLUBS OF MACON COUNTY	\$ 1,950.00
BULLOCK COUNTY HUMANE SOCIETY	\$ 750.00
EAST PERRY ADULT DAYCARE	\$ 1,500.00
MACEDONIA COMMUNITY VOL. FIRE DEPT	\$ 1,000.00
MACON COUNTY RSVP	\$ 1,000.00
MACON-RUSSELL CO COMMUNITY ACTION	\$ 2,500.00
MACON COUNTY SENIOR OLYMPICS	\$ 1,550.00
MONTGOMERY AREA WELLNESS COALITION	\$ 1,000.00
SOCIAL WORK STUDENT ALLIANCE	\$ 1,000.00
ST JOSEPH CATHOLIC SCHOOL	\$ 2,300.00
THE WORLD CONFERENCE OF MAYORS	\$ 1,500.00
THE POTTER'S HOUSE FO ALABAMA	\$ 1,800.00
MACON WEST OPTIMIST CLUB	\$ 500.00
LITTLE TEXAS VOLUTEER FIRE DEPT	\$ 1,750.00
TUSKEGEE REPERTORY THEATER	\$ 1,300.00
BROWNVILLE VOLUNTEER FIRE DEPT	\$ 500.00
MACON COUNTY COUNCIL ON RETARDATION	\$ 1,300.00
I AM MY BROTHER'S KEEPER	\$ 250.00
TUSKEGEE UNITED LEADERSHIP AND INN. PR	\$ 500.00
THE GOOD FOR DRUGS JOURNALISM	\$ 500.00
FAMILY ENRICHMENT CENTER OF LOACH	\$ 250.00
MENTORING OUR MALES TO SUCCESS	\$ 500.00
HARRIS BARRETT SCHOOL INC.	\$ 250.00
	<u>\$ 25,450.00</u>

CHARITY ADVISORY BOARD DISTRIBUTIONS

MS. FEBREU HOLSTON	\$ 50.00
MR. JOE ELLIS	\$ 75.00
MRS. JOHNNIE B. HARRISON	\$ 50.00
MRS. LUCILLE MARABLE	\$ 75.00
MRS. HARRIET M. GRANT	\$ 50.00
MR. JOSEPH LYNCH	\$ 75.00
MRS. MAE HOLLY	\$ 75.00
MR. WESTON HUGHLEY	\$ 25.00
MS. VIRGINIA GIVAN	\$ 25.00
YOLANDA CALLAWAY	\$ 75.00
	<u>\$ 575.00</u>

TOTAL CHARITY TRUST FUND DISBURSEMENTS \$ 26,025.00

**QUARTERLY DISBURSEMENTS TO AGENCIES
JANUARY - DECEMBER 2015**

MACON COUNTY BOARD OF EDUCATION GENERAL FUND	\$	-
MACON COUNTY BOARD OF EDUCATION SALARY SUBSIDY	\$	-
MACON COUNTY COMMISSION GENERAL FUND	\$	-
MACON COUNTY SHERIFF DEPT	\$	-
MACON COUNTY LIBRARY	\$	-
MACON COUNTY INDIGENT CARE	\$	-
MACON COUNTY COMMISSION RETARDATION & REHAB.	\$	-
MACON COUNTY HUMAN RESOURCE	\$	-
MCHCA INC.	\$	-
MACON COUNTY RECREATION	\$	-
CITY OF TUSKEGEE	\$	-
CITY OF NOTASULGA	\$	-
CITY OF FRANKLIN	\$	-
TOWN OF SHORTER	\$	-
TUSKEGEE UNIVERSITY	\$	-
SCHOLARSHIP FUND	\$	-
MACON COUNTY COMMUNITY ACTION	\$	-
TUSKEGE YMCA	\$	-
ST. JOSEPH CAT. SCHOOL	\$	-
TOTAL	\$	-

