



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

## Contract Audit

April 2019

**Cindy Byrd, CPA**  
State Auditor & Inspector

**OKLAHOMA HORSE RACING COMMISSION  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
APRIL 2019**

---

*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.*

May 14, 2019

**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 April 2019. 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,



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



**OKLAHOMA HORSE RACING COMMISSION  
Audit Report of Gaming Operations  
Will Rogers Downs and Remington Park  
For the Month of April 2019**

---

---

**TABLE OF CONTENTS**

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

**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 April 2019.

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,



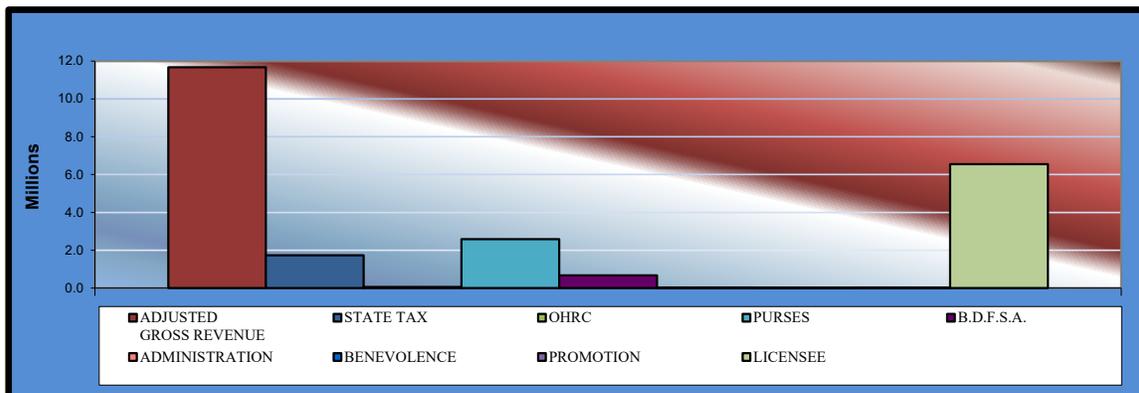
CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

May 14, 2019



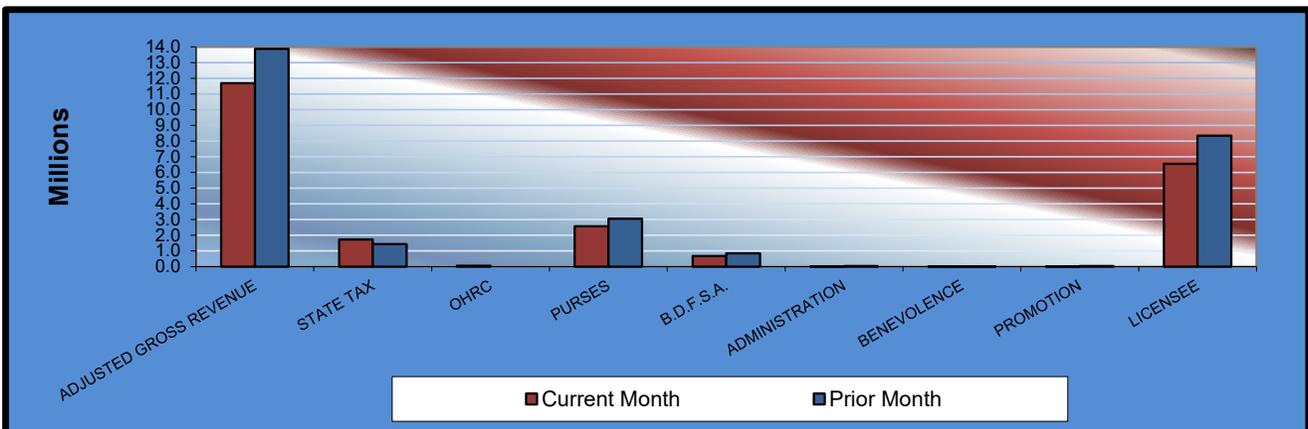
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue April 2019

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$11,679,946.19</u>	<u>\$1,545,133.90</u>	<u>\$10,134,812.29</u>
<b>State Tax</b>			
General Revenue Fund	208,058.01	18,541.61	189,516.40
Education Reform	1,525,758.69	135,971.78	1,389,786.91
<b>Oklahoma Horse Racing Commission</b>	58,399.73	7,725.67	50,674.06
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,356,153.12	166,352.98	1,189,800.14
Quarterhorse	1,090,098.12	152,299.13	937,798.99
Paint & Appaloosa	131,468.09	16,922.11	114,545.98
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	271,339.22	20,077.08	251,262.14
Quarterhorse	374,645.07	15,488.01	359,157.06
Paint & Appaloosa	31,281.10	1,720.85	29,560.25
<u>Administration</u>			
Thoroughbred	16,692.23	1,912.10	14,780.13
Quarterhorse	15,023.00	1,720.89	13,302.11
Paint & Appaloosa	1,669.22	191.21	1,478.01
<u>Benevolence</u>			
Thoroughbred	8,346.10	956.04	7,390.06
Quarterhorse	7,511.50	860.44	6,651.06
Paint & Appaloosa	834.61	95.60	739.01
<u>Promotions</u>			
Thoroughbred	16,692.23	1,912.10	14,780.13
Quarterhorse	15,023.00	1,720.89	13,302.11
Paint & Appaloosa	1,669.22	191.21	1,478.01
<b>Licensee</b>	<b>\$6,549,283.93</b>	<b>\$1,000,474.20</b>	<b>\$5,548,809.73</b>



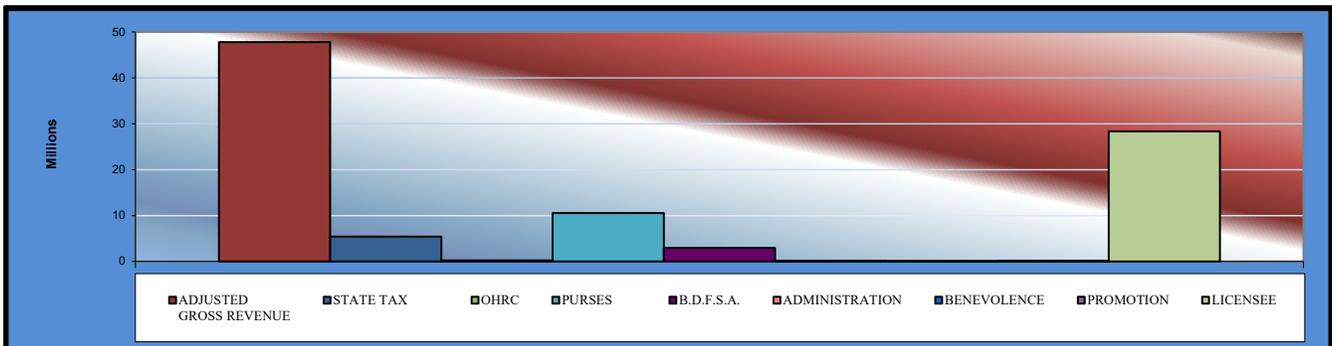
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year April 2019

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2018</u>	<u>% CHANGE</u>
Gaming Days	60	62	-3.23%	62	-3.23%
Adjusted Gross Revenue	\$11,679,946.19	\$13,865,417.37	-15.76%	\$12,281,060.26	-4.89%
<b>State Tax</b>					
General Revenue Fund	208,058.01	172,665.91	20.50%	212,817.85	-2.24%
Education Reform	1,525,758.69	1,266,216.68	20.50%	1,560,664.20	-2.24%
<b>Oklahoma Horse Racing Commission</b>	58,399.73	69,327.09	-15.76%	61,405.33	-4.89%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,356,153.12	1,582,361.09	-14.30%	1,392,116.79	-2.58%
Quarterhorse	1,090,098.12	1,317,466.78	-17.26%	1,159,149.85	-5.96%
Paint & Appaloosa	131,468.09	158,627.46	-17.12%	147,245.25	-10.71%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	271,339.22	377,171.30	-28.06%	331,711.77	-18.20%
Quarterhorse	374,645.07	446,112.45	-16.02%	392,295.97	-4.50%
Paint & Appaloosa	31,281.10	37,325.78	-16.19%	25,137.65	24.44%
<u>Administration</u>					
Thoroughbred	16,692.23	20,097.77	-16.94%	17,680.30	-5.59%
Quarterhorse	15,023.00	18,088.00	-16.94%	15,912.26	-5.59%
Paint & Appaloosa	1,669.22	2,009.77	-16.94%	1,768.04	-5.59%
<u>Benevolence</u>					
Thoroughbred	8,346.10	10,048.88	-16.94%	8,840.16	-5.59%
Quarterhorse	7,511.50	9,043.99	-16.94%	7,956.12	-5.59%
Paint & Appaloosa	834.61	1,004.89	-16.95%	884.01	-5.59%
<u>Promotions</u>					
Thoroughbred	16,692.23	20,097.77	-16.94%	17,680.30	-5.59%
Quarterhorse	15,023.00	18,088.00	-16.94%	15,912.26	-5.59%
Paint & Appaloosa	1,669.22	2,009.77	-16.94%	1,768.04	-5.59%
<b>Licensee</b>	\$6,549,283.93	\$8,337,653.99	-21.45%	\$6,910,114.11	-5.22%



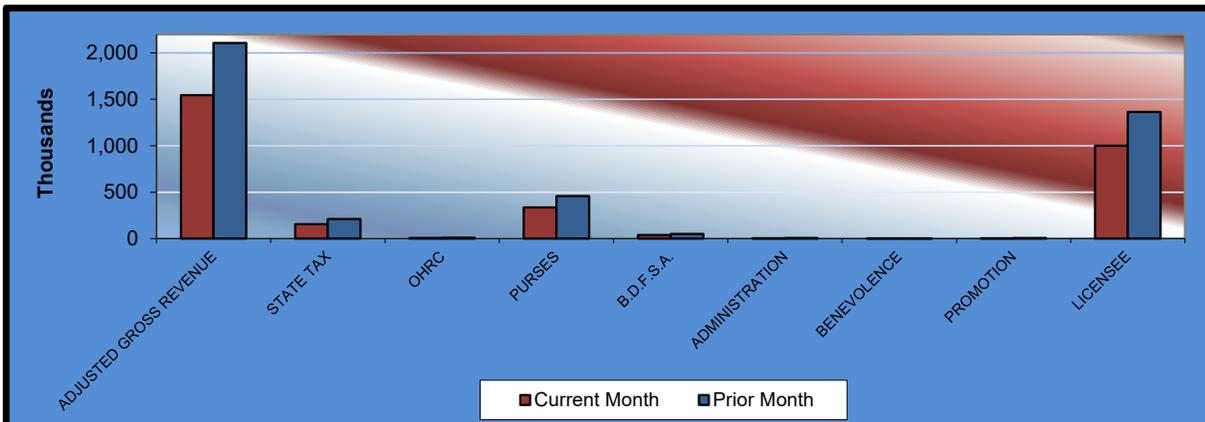
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison April 2019

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2019 TOTAL</b>	<b>2018 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	120	120	240	240	0.00%
Adjusted Gross Revenue	<u>\$6,606,640.89</u>	<u>\$41,181,629.39</u>	<u>\$47,788,270.28</u>	<u>\$47,605,392.93</u>	0.38%
<b>State Tax</b>					
General Revenue Fund	79,279.71	568,359.11	647,638.82	637,130.29	1.65%
Education Reform	581,384.41	4,167,966.77	4,749,351.18	4,672,288.66	1.65%
<b>Oklahoma Horse Racing Commission</b>	33,033.21	205,908.16	238,941.37	238,026.98	0.38%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	711,287.46	4,768,916.02	5,480,203.48	5,424,319.12	1.03%
Quarterhorse	651,196.10	3,868,055.81	4,519,251.91	4,515,115.69	0.09%
Paint & Appaloosa	72,355.12	472,457.57	544,812.69	573,805.42	-5.05%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	85,845.00	1,174,904.95	1,260,749.95	1,294,568.97	-2.61%
Quarterhorse	66,223.28	1,481,383.07	1,547,606.35	1,531,883.72	1.03%
Paint & Appaloosa	7,358.06	121,924.53	129,282.59	98,083.42	31.81%
<u>Administration</u>					
Thoroughbred	8,175.72	60,962.27	69,137.99	68,911.68	0.33%
Quarterhorse	7,358.15	54,866.04	62,224.19	62,020.49	0.33%
Paint & Appaloosa	817.57	6,096.22	6,913.79	6,891.17	0.33%
<u>Benevolence</u>					
Thoroughbred	4,087.85	30,481.13	34,568.98	34,455.85	0.33%
Quarterhorse	3,679.06	27,433.02	31,112.08	31,010.29	0.33%
Paint & Appaloosa	408.78	3,048.12	3,456.90	3,445.59	0.33%
<u>Promotions</u>					
Thoroughbred	8,175.72	60,962.27	69,137.99	68,911.67	0.33%
Quarterhorse	7,358.15	54,866.04	62,224.19	62,020.49	0.33%
Paint & Appaloosa	817.57	6,096.22	6,913.79	6,891.17	0.33%
<b>Licensee</b>	\$4,277,799.97	\$24,046,942.09	\$28,324,742.06	\$28,275,612.26	0.17%



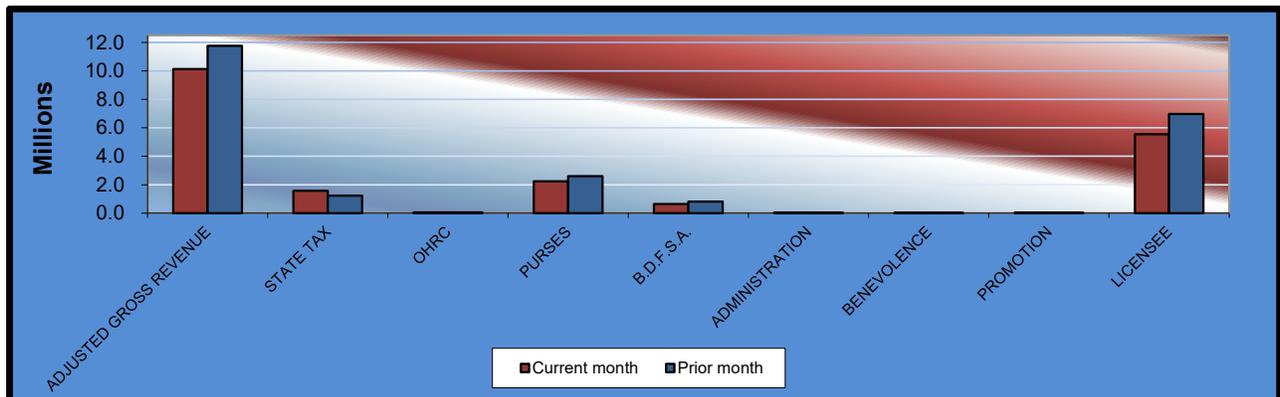
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Will Rogers Downs Revenue  
April 2019**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2018</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,545,133.90	\$2,108,159.25	-26.71%	\$1,862,336.34	-17.03%
<b>State Tax</b>					
General Revenue Fund	18,541.61	25,297.91	-26.71%	22,348.04	-17.03%
Education Reform	135,971.78	185,518.01	-26.71%	163,885.60	-17.03%
<b>Oklahoma Horse Racing Commission</b>	7,725.67	10,540.80	-26.71%	9,311.68	-17.03%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	166,352.98	226,969.68	-26.71%	200,503.71	-17.03%
Quarterhorse	152,299.13	207,794.71	-26.71%	183,564.69	-17.03%
Paint & Appaloosa	16,922.11	23,088.32	-26.71%	20,396.12	-17.03%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	20,077.08	27,392.87	-26.71%	24,198.72	-17.03%
Quarterhorse	15,488.01	21,131.66	-26.71%	18,667.61	-17.03%
Paint & Appaloosa	1,720.85	2,347.94	-26.71%	2,074.17	-17.03%
<u>Administration</u>					
Thoroughbred	1,912.10	2,608.85	-26.71%	2,304.65	-17.03%
Quarterhorse	1,720.89	2,347.97	-26.71%	2,074.17	-17.03%
Paint & Appaloosa	191.21	260.88	-26.71%	230.47	-17.03%
<u>Benevolence</u>					
Thoroughbred	956.04	1,304.42	-26.71%	1,152.33	-17.03%
Quarterhorse	860.44	1,173.98	-26.71%	1,037.08	-17.03%
Paint & Appaloosa	95.60	130.44	-26.71%	115.23	-17.04%
<u>Promotions</u>					
Thoroughbred	1,912.10	2,608.85	-26.71%	2,304.65	-17.03%
Quarterhorse	1,720.89	2,347.97	-26.71%	2,074.17	-17.03%
Paint & Appaloosa	191.21	260.88	-26.71%	230.47	-17.03%
<b>Licensee</b>	\$1,000,474.20	\$1,365,033.11	-26.71%	\$1,205,862.78	-17.03%

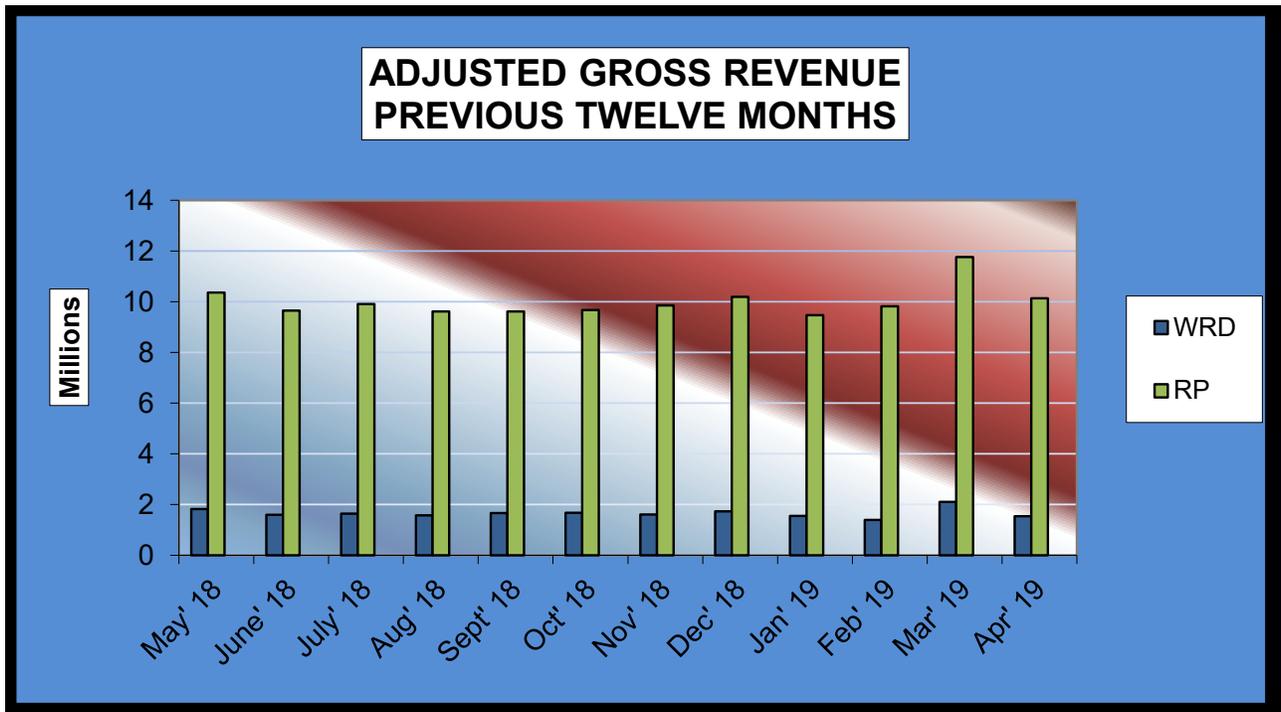


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
April 2019**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2018</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	31	-3.23%
Adjusted Gross Revenue	\$10,134,812.29	\$11,757,258.12	-13.80%	\$10,418,723.92	-2.73%
<b>State Tax</b>					
General Revenue Fund	189,516.40	147,368.00	28.60%	190,469.81	-0.50%
Education Reform	1,389,786.91	1,080,698.67	28.60%	1,396,778.60	-0.50%
<b>Oklahoma Horse Racing Commission</b>	50,674.06	58,786.29	-13.80%	52,093.65	-2.73%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,189,800.14	1,355,391.41	-12.22%	1,191,613.08	-0.15%
Quarterhorse	937,798.99	1,109,672.07	-15.49%	975,585.16	-3.87%
Paint & Appaloosa	114,545.98	135,539.14	-15.49%	126,849.13	-9.70%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	251,262.14	349,778.43	-28.17%	307,513.05	-18.29%
Quarterhorse	359,157.06	424,980.79	-15.49%	373,628.36	-3.87%
Paint & Appaloosa	29,560.25	34,977.84	-15.49%	23,063.48	28.17%
<u>Administration</u>					
Thoroughbred	14,780.13	17,488.92	-15.49%	15,375.65	-3.87%
Quarterhorse	13,302.11	15,740.03	-15.49%	13,838.09	-3.87%
Paint & Appaloosa	1,478.01	1,748.89	-15.49%	1,537.57	-3.87%
<u>Benevolence</u>					
Thoroughbred	7,390.06	8,744.46	-15.49%	7,687.83	-3.87%
Quarterhorse	6,651.06	7,870.01	-15.49%	6,919.04	-3.87%
Paint & Appaloosa	739.01	874.45	-15.49%	768.78	-3.87%
<u>Promotions</u>					
Thoroughbred	14,780.13	17,488.92	-15.49%	15,375.65	-3.87%
Quarterhorse	13,302.11	15,740.03	-15.49%	13,838.09	-3.87%
Paint & Appaloosa	1,478.01	1,748.89	-15.49%	1,537.57	-3.87%
<b>Licensee</b>	\$5,548,809.73	\$6,972,620.88	-20.42%	\$5,704,251.33	-2.73%



**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
April 2019**



O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)