



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

Contract Audit

April 2020

Cindy Byrd, CPA
State Auditor & Inspector

**OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF GAMING OPERATIONS
WILL ROGERS DOWNS AND REMINGTON PARK
APRIL 2020**

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Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

May 11, 2020

**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 2020. 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 "Cindy Byrd".

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 2020**

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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 April 2020.

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 "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

May 11, 2020



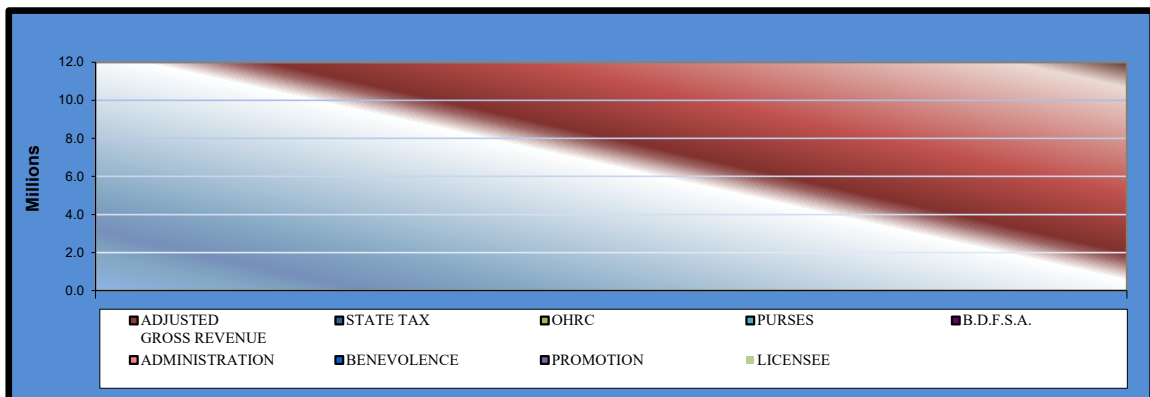
Gaming at Oklahoma Horse Racing Tracks

Will Rogers Downs and Remington Park

Total Gaming Revenue

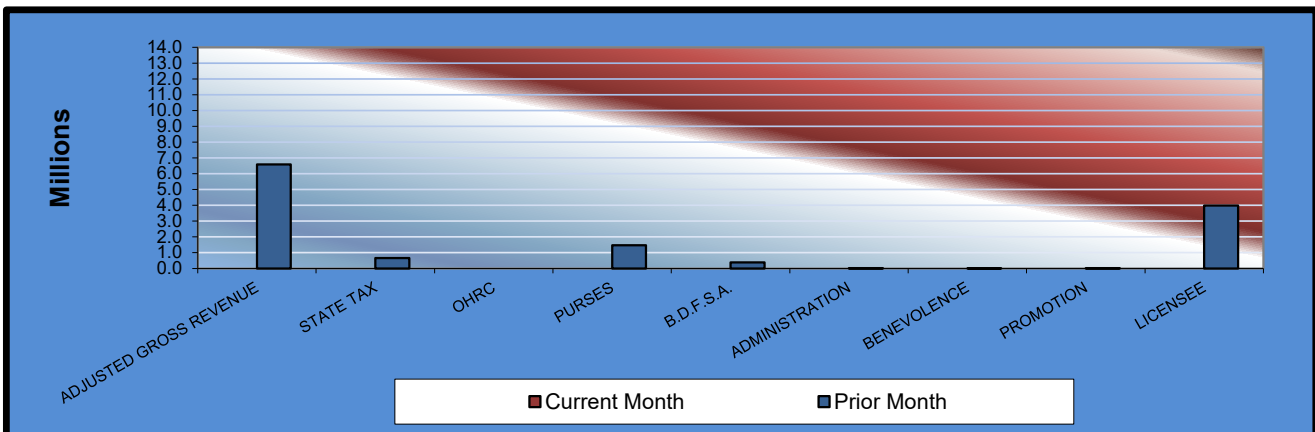
April 2020

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	0	0	0
Adjusted Gross Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
State Tax			
General Revenue Fund	0.00	0.00	0.00
Education Reform	0.00	0.00	0.00
Oklahoma Horse Racing Commission	0.00	0.00	0.00
Purse Fund			
<u>Purses</u>			
Thoroughbred	0.00	0.00	0.00
Quarterhorse	0.00	0.00	0.00
Paint & Appaloosa	0.00	0.00	0.00
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	0.00	0.00	0.00
Quarterhorse	0.00	0.00	0.00
Paint & Appaloosa	0.00	0.00	0.00
<u>Administration</u>			
Thoroughbred	0.00	0.00	0.00
Quarterhorse	0.00	0.00	0.00
Paint & Appaloosa	0.00	0.00	0.00
<u>Benevolence</u>			
Thoroughbred	0.00	0.00	0.00
Quarterhorse	0.00	0.00	0.00
Paint & Appaloosa	0.00	0.00	0.00
<u>Promotions</u>			
Thoroughbred	0.00	0.00	0.00
Quarterhorse	0.00	0.00	0.00
Paint & Appaloosa	0.00	0.00	0.00
Licensee	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



**Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Comparison of Prior Month and Prior Year
April 2020**

	<u>TOTAL</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>APRIL</u> <u>2019</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	0	33	-100.00%	60	-100.00%
Adjusted Gross Revenue	\$0.00	\$6,583,394.30	-100.00%	\$11,679,946.19	-100.00%
State Tax					
General Revenue Fund	0.00	79,000.73	-100.00%	208,058.01	-100.00%
Education Reform	0.00	579,338.70	-100.00%	1,525,758.69	-100.00%
Oklahoma Horse Racing Commission	0.00	32,916.97	-100.00%	58,399.73	-100.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	0.00	776,811.79	-100.00%	1,356,153.12	-100.00%
Quarterhorse	0.00	625,339.72	-100.00%	1,090,098.12	-100.00%
Paint & Appaloosa	0.00	75,345.27	-100.00%	131,468.09	-100.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	0.00	154,766.64	-100.00%	271,339.22	-100.00%
Quarterhorse	0.00	213,080.89	-100.00%	374,645.07	-100.00%
Paint & Appaloosa	0.00	17,812.58	-100.00%	31,281.10	-100.00%
<u>Administration</u>					
Thoroughbred	0.00	9,554.65	-100.00%	16,692.23	-100.00%
Quarterhorse	0.00	8,599.18	-100.00%	15,023.00	-100.00%
Paint & Appaloosa	0.00	955.46	-100.00%	1,669.22	-100.00%
<u>Benevolence</u>					
Thoroughbred	0.00	4,777.33	-100.00%	8,346.10	-100.00%
Quarterhorse	0.00	4,299.60	-100.00%	7,511.50	-100.00%
Paint & Appaloosa	0.00	477.73	-100.00%	834.61	-100.00%
<u>Promotions</u>					
Thoroughbred	0.00	9,554.65	-100.00%	16,692.23	-100.00%
Quarterhorse	0.00	8,599.18	-100.00%	15,023.00	-100.00%
Paint & Appaloosa	0.00	955.46	-100.00%	1,669.22	-100.00%
Licensee	\$0.00	\$3,981,207.77	-100.00%	\$6,549,283.93	-100.00%



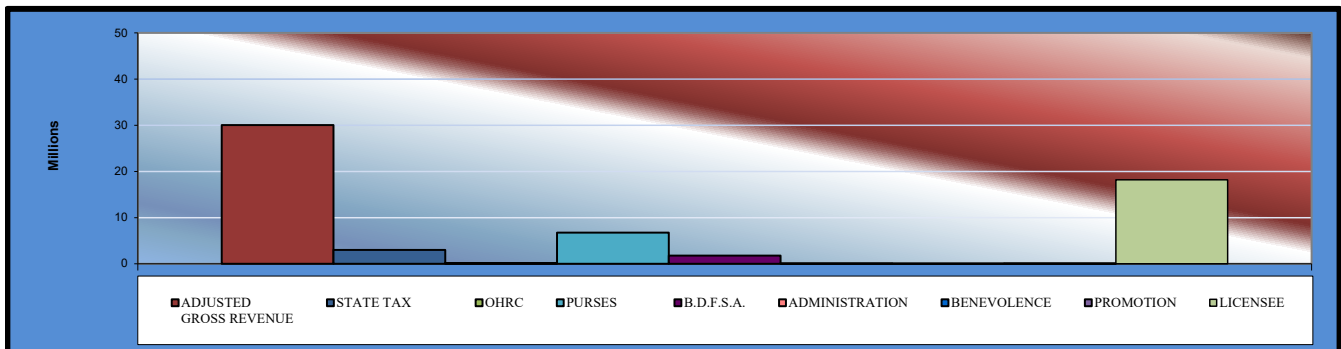
Gaming at Oklahoma Horse Racing Tracks

Will Rogers Downs and Remington Park

Year to Date Gaming Totals Comparison

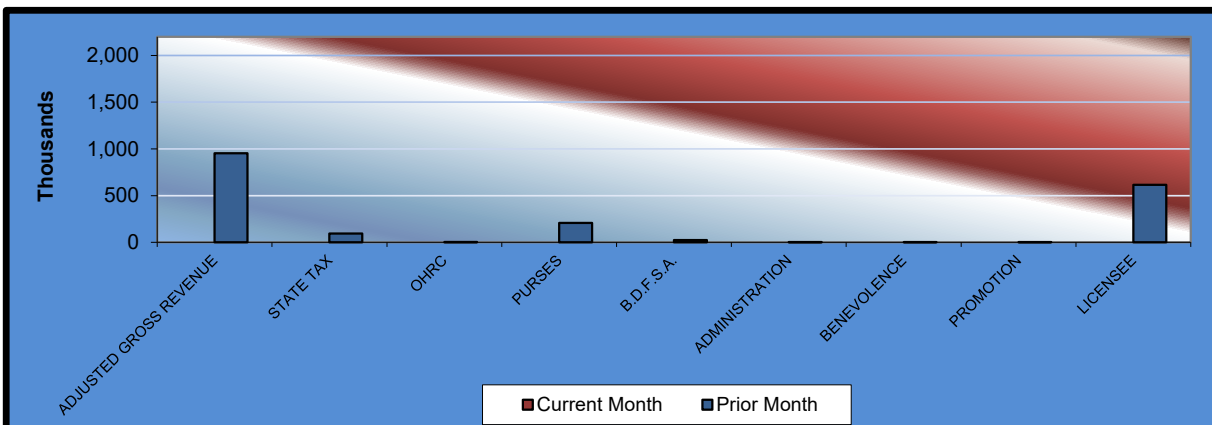
April 2020

	WILL ROGERS DOWNS	REMINGTON PARK	2020 TOTAL	2019 TOTAL	% CHANGE
Gaming Days This Year	76	77	153	240	-36.25%
Adjusted Gross Revenue	<u>\$4,482,870.75</u>	<u>\$25,552,086.59</u>	<u>\$30,034,957.34</u>	<u>\$47,788,270.28</u>	-37.15%
State Tax					
General Revenue Fund	53,794.45	306,625.04	360,419.49	647,638.83	-44.35%
Education Reform	394,492.63	2,248,583.62	2,643,076.25	4,749,351.17	-44.35%
Oklahoma Horse Racing Commission	22,414.37	127,760.42	150,174.79	238,941.35	-37.15%
Purse Fund					
<u>Purses</u>					
Thoroughbred	482,637.07	3,059,702.65	3,542,339.72	5,480,203.48	-35.36%
Quarterhorse	441,862.56	2,411,653.86	2,853,516.42	4,519,251.91	-36.86%
Paint & Appaloosa	49,095.85	294,567.65	343,663.50	544,812.67	-36.92%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	58,249.29	646,148.39	704,397.68	1,260,749.95	-44.13%
Quarterhorse	44,935.17	923,612.11	968,547.28	1,547,606.35	-37.42%
Paint & Appaloosa	4,992.80	76,017.45	81,010.25	129,282.61	-37.34%
<u>Administration</u>					
Thoroughbred	5,547.55	38,008.74	43,556.29	69,137.99	-37.00%
Quarterhorse	4,992.80	34,207.86	39,200.66	62,224.19	-37.00%
Paint & Appaloosa	554.75	3,800.87	4,355.62	6,913.79	-37.00%
<u>Benevolence</u>					
Thoroughbred	2,773.78	19,004.37	21,778.15	34,568.98	-37.00%
Quarterhorse	2,496.40	17,103.93	19,600.33	31,112.08	-37.00%
Paint & Appaloosa	277.38	1,900.43	2,177.81	3,456.90	-37.00%
<u>Promotions</u>					
Thoroughbred	5,547.55	38,008.74	43,556.29	69,137.99	-37.00%
Quarterhorse	4,992.80	34,207.86	39,200.66	62,224.19	-37.00%
Paint & Appaloosa	554.75	3,800.87	4,355.62	6,913.79	-37.00%
Licensee	\$2,902,658.80	\$15,267,371.73	\$18,170,030.53	\$28,324,742.06	-35.85%



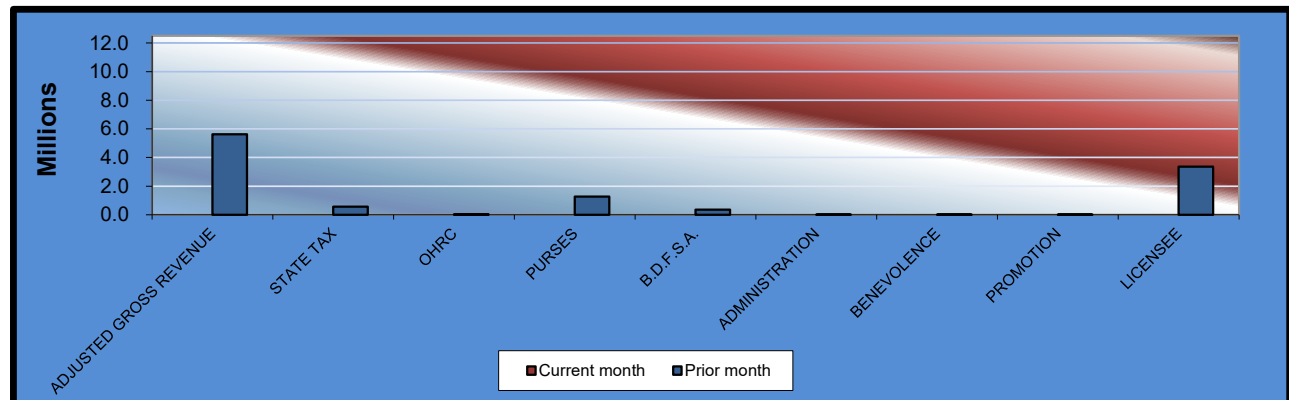
Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Will Rogers Downs Revenue
April 2020

<u>Will Rogers Downs</u>	<u>CURRENT</u> <u>MONTH</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>APRIL</u> <u>2019</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	0	16	-100.00%	30	-100.00%
Adjusted Gross Revenue	\$0.00	\$952,593.51	-100.00%	\$1,545,133.90	-100.00%
State Tax					
General Revenue Fund	0.00	11,431.12	-100.00%	18,541.61	-100.00%
Education Reform	0.00	83,828.23	-100.00%	135,971.78	-100.00%
Oklahoma Horse Racing Commission	0.00	4,762.97	-100.00%	7,725.67	-100.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	0.00	102,558.60	-100.00%	166,352.98	-100.00%
Quarterhorse	0.00	93,894.17	-100.00%	152,299.13	-100.00%
Paint & Appaloosa	0.00	10,432.69	-100.00%	16,922.11	-100.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	0.00	12,377.76	-100.00%	20,077.08	-100.00%
Quarterhorse	0.00	9,548.56	-100.00%	15,488.01	-100.00%
Paint & Appaloosa	0.00	1,060.95	-100.00%	1,720.85	-100.00%
<u>Administration</u>					
Thoroughbred	0.00	1,178.83	-100.00%	1,912.10	-100.00%
Quarterhorse	0.00	1,060.95	-100.00%	1,720.89	-100.00%
Paint & Appaloosa	0.00	117.88	-100.00%	191.21	-100.00%
<u>Benevolence</u>					
Thoroughbred	0.00	589.42	-100.00%	956.04	-100.00%
Quarterhorse	0.00	530.48	-100.00%	860.44	-100.00%
Paint & Appaloosa	0.00	58.94	-100.00%	95.60	-100.00%
<u>Promotions</u>					
Thoroughbred	0.00	1,178.83	-100.00%	1,912.10	-100.00%
Quarterhorse	0.00	1,060.95	-100.00%	1,720.89	-100.00%
Paint & Appaloosa	0.00	117.88	-100.00%	191.21	-100.00%
Licensee	\$0.00	\$616,804.30	-100.00%	\$1,000,474.20	-100.00%

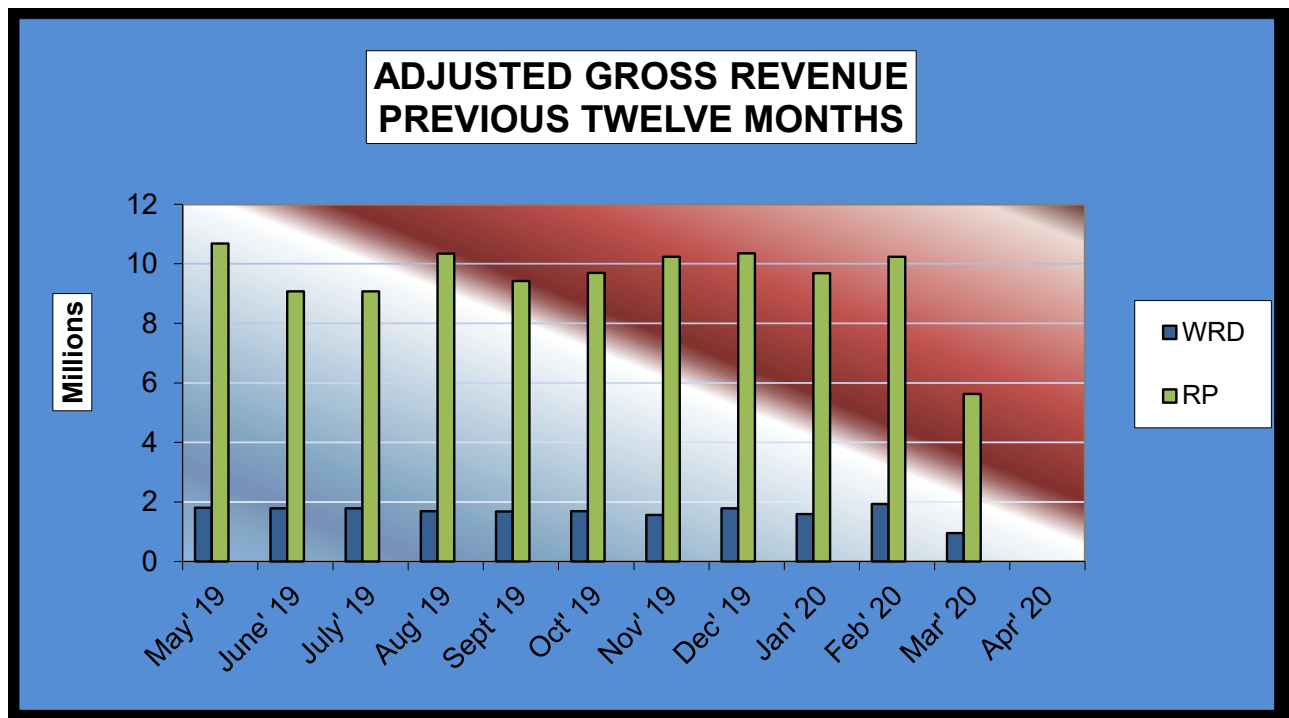


Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Remington Park Revenue
April 2020

Remington Park	CURRENT MONTH	PRIOR MONTH	% CHANGE	APRIL 2019	% CHANGE
Gaming Days	0	17	-100.00%	30	-100.00%
Adjusted Gross Revenue	\$0.00	\$5,630,800.79	-100.00%	\$10,134,812.29	-100.00%
State Tax					
General Revenue Fund	0.00	67,569.61	-100.00%	189,516.40	-100.00%
Education Reform	0.00	495,510.47	-100.00%	1,389,786.91	-100.00%
Oklahoma Horse Racing Commission	0.00	28,154.00	-100.00%	50,674.06	-100.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	0.00	674,253.19	-100.00%	1,189,800.14	-100.00%
Quarterhorse	0.00	531,445.55	-100.00%	937,798.99	-100.00%
Paint & Appaloosa	0.00	64,912.58	-100.00%	114,545.98	-100.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	0.00	142,388.88	-100.00%	251,262.14	-100.00%
Quarterhorse	0.00	203,532.33	-100.00%	359,157.06	-100.00%
Paint & Appaloosa	0.00	16,751.63	-100.00%	29,560.25	-100.00%
<u>Administration</u>					
Thoroughbred	0.00	8,375.82	-100.00%	14,780.13	-100.00%
Quarterhorse	0.00	7,538.23	-100.00%	13,302.11	-100.00%
Paint & Appaloosa	0.00	837.58	-100.00%	1,478.01	-100.00%
<u>Benevolence</u>					
Thoroughbred	0.00	4,187.91	-100.00%	7,390.06	-100.00%
Quarterhorse	0.00	3,769.12	-100.00%	6,651.06	-100.00%
Paint & Appaloosa	0.00	418.79	-100.00%	739.01	-100.00%
<u>Promotions</u>					
Thoroughbred	0.00	8,375.82	-100.00%	14,780.13	-100.00%
Quarterhorse	0.00	7,538.23	-100.00%	13,302.11	-100.00%
Paint & Appaloosa	0.00	837.58	-100.00%	1,478.01	-100.00%
Licensee	\$0.00	\$3,364,403.47	-100.00%	\$5,548,809.73	-100.00%



**Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Prior Twelve Month Graph
April 2020**





Cindy Byrd, CPA | State Auditor & Inspector

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