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

Contract Audit

April 2022

Cindy Byrd, CPA
State Auditor & Inspector
OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF GAMING OPERATIONS
WILL ROGERS DOWNS AND REMINGTON PARK
APRIL 2022
May 17, 2022

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 2022. 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
TABLE OF CONTENTS

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
REMITON 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 2022.

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 17, 2022
## Gaming at Oklahoma Horse Racing Tracks
### Will Rogers Downs and Remington Park
#### Total Gaming Revenue
##### April 2022

<table>
<thead>
<tr>
<th>Gaming Days This Month</th>
<th>TOTAL</th>
<th>WILL ROGERS DOWNS</th>
<th>REMINGTON PARK</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>60</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

- **Adjusted Gross Revenue**
  - Total: $14,416,057.87
  - Will Rogers Downs: $2,238,761.59
  - Remington Park: $12,177,296.28

- **State Tax**
  - General Revenue Fund
    - Total: 269,512.48
    - Will Rogers Downs: 26,865.14
    - Remington Park: 242,647.34
  - Education Reform
    - Total: 1,976,424.85
    - Will Rogers Downs: 197,011.01
    - Remington Park: 1,779,413.84

- **Oklahoma Horse Racing Commission**
  - Total: 72,080.28
  - Will Rogers Downs: 11,193.80
  - Remington Park: 60,886.48

- **Purse Fund**
  - **Purses**
    - Thoroughbred
      - Total: 1,620,510.43
      - Will Rogers Downs: 241,030.67
      - Remington Park: 1,379,479.76
    - Quarterhorse
      - Total: 1,307,971.96
      - Will Rogers Downs: 220,667.74
      - Remington Park: 1,087,304.22
    - Paint & Appaloosa
      - Total: 157,325.70
      - Will Rogers Downs: 24,518.64
      - Remington Park: 132,807.06
  - **Breeding Development Fund**
    - **Special Account**
      - Thoroughbred
        - Total: 320,408.62
        - Will Rogers Downs: 29,089.91
        - Remington Park: 291,318.71
      - Quarterhorse
        - Total: 438,855.18
        - Will Rogers Downs: 22,440.79
        - Remington Park: 416,414.39
      - Paint & Appaloosa
        - Total: 36,766.21
        - Will Rogers Downs: 24,518.64
        - Remington Park: 132,807.06
  - **Administration**
    - Thoroughbred
      - Total: 19,906.86
      - Will Rogers Downs: 2,770.47
      - Remington Park: 17,136.39
    - Quarterhorse
      - Total: 17,916.18
      - Will Rogers Downs: 2,493.42
      - Remington Park: 15,422.76
    - Paint & Appaloosa
      - Total: 1,990.69
      - Will Rogers Downs: 277.05
      - Remington Park: 1,713.64
  - **Benevolence**
    - Thoroughbred
      - Total: 9,953.43
      - Will Rogers Downs: 1,385.23
      - Remington Park: 8,568.20
    - Quarterhorse
      - Total: 8,958.09
      - Will Rogers Downs: 1,246.71
      - Remington Park: 7,711.38
    - Paint & Appaloosa
      - Total: 995.34
      - Will Rogers Downs: 138.52
      - Remington Park: 856.82
  - **Promotions**
    - Thoroughbred
      - Total: 19,906.86
      - Will Rogers Downs: 2,770.47
      - Remington Park: 17,136.39
    - Quarterhorse
      - Total: 17,916.18
      - Will Rogers Downs: 2,493.42
      - Remington Park: 15,422.76
    - Paint & Appaloosa
      - Total: 1,990.69
      - Will Rogers Downs: 277.05
      - Remington Park: 1,713.64
  - **Licensee**
    - Total: $8,116,667.84
    - Will Rogers Downs: $1,449,598.13
    - Remington Park: $6,667,069.71

---

**Note:** The chart at the bottom of the page visualizes the adjusted gross revenue, state tax, purse fund, breeding development fund, administration, benevolence, promotions, and licensee for Will Rogers Downs and Remington Park for the month of April 2022.
## Gaming at Oklahoma Horse Racing Tracks
**Will Rogers Downs and Remington Park**
**Comparison of Prior Month and Prior Year**
**April 2022**

<table>
<thead>
<tr>
<th></th>
<th>TOTAL</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>April 2021</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>60</td>
<td>62</td>
<td>-3.23%</td>
<td>60</td>
<td>0.00%</td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$14,416,057.87</td>
<td>$14,671,525.59</td>
<td>-1.74%</td>
<td>$13,591,404.83</td>
<td>6.07%</td>
</tr>
<tr>
<td>State Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>269,512.48</td>
<td>186,450.53</td>
<td>44.55%</td>
<td>225,465.68</td>
<td>19.54%</td>
</tr>
<tr>
<td>Education Reform</td>
<td>1,976,424.85</td>
<td>1,367,303.95</td>
<td>44.55%</td>
<td>1,653,414.91</td>
<td>19.54%</td>
</tr>
<tr>
<td>Oklahoma Horse Racing Commission</td>
<td>72,080.28</td>
<td>73,357.62</td>
<td>-1.74%</td>
<td>67,957.02</td>
<td>6.07%</td>
</tr>
<tr>
<td>Purse Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>1,620,510.43</td>
<td>1,732,269.06</td>
<td>-6.45%</td>
<td>1,633,820.67</td>
<td>-0.81%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>1,307,971.96</td>
<td>1,393,231.85</td>
<td>-6.12%</td>
<td>1,287,997.53</td>
<td>1.55%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>157,325.70</td>
<td>167,964.01</td>
<td>-6.33%</td>
<td>155,151.68</td>
<td>1.40%</td>
</tr>
<tr>
<td>Breeding Development Fund Special Account</td>
<td>320,408.62</td>
<td>346,019.88</td>
<td>-7.40%</td>
<td>283,932.69</td>
<td>12.85%</td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>438,855.18</td>
<td>477,228.19</td>
<td>-8.04%</td>
<td>437,980.49</td>
<td>0.20%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>36,766.21</td>
<td>39,864.90</td>
<td>-7.77%</td>
<td>36,623.66</td>
<td>0.39%</td>
</tr>
<tr>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>19,906.86</td>
<td>21,315.79</td>
<td>-6.61%</td>
<td>19,669.27</td>
<td>1.21%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>17,916.18</td>
<td>19,184.21</td>
<td>-6.61%</td>
<td>17,702.34</td>
<td>1.21%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,990.69</td>
<td>2,131.57</td>
<td>-6.61%</td>
<td>1,966.93</td>
<td>1.21%</td>
</tr>
<tr>
<td>Benevolence</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>9,953.43</td>
<td>10,657.89</td>
<td>-6.61%</td>
<td>9,834.64</td>
<td>1.21%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>8,958.09</td>
<td>9,592.10</td>
<td>-6.61%</td>
<td>8,851.17</td>
<td>1.21%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>995.34</td>
<td>1,065.79</td>
<td>-6.61%</td>
<td>983.45</td>
<td>1.21%</td>
</tr>
<tr>
<td>Promotions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>19,906.86</td>
<td>21,315.79</td>
<td>-6.61%</td>
<td>19,669.27</td>
<td>1.21%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>17,916.18</td>
<td>19,184.21</td>
<td>-6.61%</td>
<td>17,702.34</td>
<td>1.21%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,990.69</td>
<td>2,131.57</td>
<td>-6.61%</td>
<td>1,966.93</td>
<td>1.21%</td>
</tr>
<tr>
<td>Licensee</td>
<td>$8,116,667.84</td>
<td>$8,781,256.68</td>
<td>-7.57%</td>
<td>$7,710,714.16</td>
<td>5.26%</td>
</tr>
</tbody>
</table>

![Bar Chart](chart.png)
Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Year to Date Gaming Totals Comparison
April 2022

<table>
<thead>
<tr>
<th>WILL ROGERS REMINGTON 2022 2021 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days This Year</td>
</tr>
<tr>
<td>Downs</td>
</tr>
<tr>
<td>117</td>
</tr>
</tbody>
</table>

Adjusted Gross Revenue
- $7,400,331.72
- $43,909,334.91
- $51,309,666.63
- $47,046,591.20
9.06%

State Tax
- General Revenue Fund
  - 2022: $88,803.97
  - 2021: $633,824.03
  - Total: $722,628.00
  - Change: 15.26%
- Education Reform
  - 2022: $651,229.19
  - 2021: $4,648,042.93
  - Total: $5,299,272.12
  - Change: 15.26%

Oklahoma Horse Racing Commission
- 2022: $37,001.66
- 2021: $219,546.66
- Total: $256,548.32
- Change: 9.06%

Purse Fund

<table>
<thead>
<tr>
<th>Purses</th>
</tr>
</thead>
</table>
| Thoroughbred
  - 2022: $796,738.20
  - 2021: $5,179,193.05
  - Total: $5,975,931.25
  - Change: 5.46% |
| Quarterhorse
  - 2022: $729,427.57
  - 2021: $4,082,233.51
  - Total: $4,811,661.08
  - Change: 7.74% |
| Paint & Appaloosa
  - 2022: $81,047.51
  - 2021: $498,617.98
  - Total: $579,665.49
  - Change: 7.74% |

Breeding Development Fund

<table>
<thead>
<tr>
<th>Special Account</th>
</tr>
</thead>
</table>
| Thoroughbred
  - 2022: $96,158.06
  - 2021: $1,093,742.64
  - Total: $1,189,900.70
  - Change: 20.78% |
| Quarterhorse
  - 2022: $74,179.08
  - 2021: $1,563,408.60
  - Total: $1,637,587.68
  - Change: 7.70% |
| Paint & Appaloosa
  - 2022: $8,242.12
  - 2021: $128,675.60
  - Total: $136,917.72
  - Change: 7.71% |

Administration

<table>
<thead>
<tr>
<th>Administration</th>
</tr>
</thead>
</table>
| Thoroughbred
  - 2022: $9,157.92
  - 2021: $64,337.80
  - Total: $73,495.72
  - Change: 7.73% |
| Quarterhorse
  - 2022: $8,242.12
  - 2021: $57,904.04
  - Total: $66,146.16
  - Change: 7.73% |
| Paint & Appaloosa
  - 2022: $915.79
  - 2021: $6,433.78
  - Total: $7,349.57
  - Change: 7.73% |

Benevolence

<table>
<thead>
<tr>
<th>Benevolence</th>
</tr>
</thead>
</table>
| Thoroughbred
  - 2022: $4,578.95
  - 2021: $32,168.91
  - Total: $36,747.86
  - Change: 7.73% |
| Quarterhorse
  - 2022: $4,121.07
  - 2021: $28,952.01
  - Total: $33,073.08
  - Change: 7.73% |
| Paint & Appaloosa
  - 2022: $457.90
  - 2021: $3,216.89
  - Total: $3,674.79
  - Change: 7.73% |

Promotions

<table>
<thead>
<tr>
<th>Promotions</th>
</tr>
</thead>
</table>
| Thoroughbred
  - 2022: $9,157.92
  - 2021: $64,337.80
  - Total: $73,495.72
  - Change: 7.73% |
| Quarterhorse
  - 2022: $8,242.12
  - 2021: $57,904.04
  - Total: $66,146.16
  - Change: 7.73% |
| Paint & Appaloosa
  - 2022: $915.79
  - 2021: $6,433.78
  - Total: $7,349.57
  - Change: 7.73% |

Licensee
- 2022: $4,791,714.78
- 2021: $25,540,360.86
- Total: $30,332,075.64
- Change: 8.55%
## Gaming at Oklahoma Horse Racing Tracks
### Will Rogers Downs and Remington Park
#### Will Rogers Downs Revenue
##### April 2022

<table>
<thead>
<tr>
<th>Will Rogers Downs</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>April 2021</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>30</td>
<td>31</td>
<td>-3.23%</td>
<td>30</td>
<td>0.00%</td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$2,238,761.59</td>
<td>$2,032,441.13</td>
<td>10.15%</td>
<td>$1,994,396.45</td>
<td>12.25%</td>
</tr>
</tbody>
</table>

### State Tax
- General Revenue Fund: $26,865.14, 10.15% change, $23,932.76, 12.25% change
- Education Reform: $197,011.01, 10.15% change, $175,506.89, 12.25% change

### Oklahoma Horse Racing Commission
- Commission: $11,193.80, 10.15% change, $9,971.98, 12.25% change

### Purse Fund
- **Purses**
  - Thoroughbred: $241,030.67, 10.15% change, $214,721.70, 12.25% change
  - Quarterhorse: $220,667.74, 10.15% change, $196,581.42, 12.25% change
  - Paint & Appaloosa: $24,518.64, 10.15% change, $21,842.38, 12.25% change
- **Breeding Development Fund**
  - Special Account
    - Thoroughbred: $29,089.91, 10.15% change, $25,914.69, 12.25% change
    - Quarterhorse: $22,440.79, 10.15% change, $19,991.33, 12.25% change
    - Paint & Appaloosa: $2,493.42, 10.15% change, $2,221.26, 12.25% change
- **Administration**
  - Thoroughbred: $2,770.47, 10.15% change, $2,468.07, 12.25% change
  - Quarterhorse: $2,493.42, 10.15% change, $2,221.26, 12.25% change
  - Paint & Appaloosa: $277.05, 10.15% change, $246.81, 12.25% change
- **Benevolence**
  - Thoroughbred: $1,385.23, 10.15% change, $1,234.04, 12.25% change
  - Quarterhorse: $1,246.71, 10.15% change, $1,110.63, 12.25% change
  - Paint & Appaloosa: $138.52, 10.15% change, $123.39, 12.26% change
- **Promotions**
  - Thoroughbred: $2,770.47, 10.15% change, $2,468.07, 12.25% change
  - Quarterhorse: $2,493.42, 10.15% change, $2,221.26, 12.25% change
  - Paint & Appaloosa: $277.05, 10.15% change, $246.81, 12.25% change

### Licensee
- $1,449,598.13, 10.15% change, $1,291,371.70, 12.25% change

---

![Bar chart](chart.png)
### Remington Park

<table>
<thead>
<tr>
<th>Remington Park</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>April 2021</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>30</td>
<td>31</td>
<td>-3.23%</td>
<td>30</td>
<td>0.00%</td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$12,177,296.28</td>
<td>$12,639,084.46</td>
<td>-3.65%</td>
<td>$11,597,008.38</td>
<td>5.00%</td>
</tr>
</tbody>
</table>

### State Tax

- **General Revenue Fund**: 242,647.34, 162,061.24, 49.73%, 201,532.92, 20.40%
- **Education Reform**: 1,779,413.84, 1,188,449.13, 49.73%, 1,477,908.02, 20.40%

### Oklahoma Horse Racing Commission

- **Commission**: 60,886.48, 63,195.42, -3.65%, 57,985.04, 5.00%

### Purse Fund

- **Purses**: 1,379,479.76, 1,513,451.37, -8.85%, 1,419,098.97, -2.79%
- **Quarterhorse**: 1,087,304.22, 1,192,900.48, -8.85%, 1,091,416.11, -0.38%
- **Paint & Appaloosa**: 132,807.06, 145,704.96, -8.85%, 133,309.30, -0.38%

### Breeding Development Fund

- **Thoroughbred**: 291,318.71, 319,610.85, -8.85%, 258,018.00, 12.91%
- **Quarterhorse**: 416,414.39, 456,855.51, -8.85%, 417,989.16, -0.38%
- **Paint & Appaloosa**: 34,272.79, 37,601.27, -8.85%, 34,402.40, -0.38%

### Administration

- **Thoroughbred**: 17,136.39, 18,800.64, -8.85%, 17,201.20, -0.38%
- **Quarterhorse**: 15,422.76, 16,920.58, -8.85%, 15,481.08, -0.38%
- **Paint & Appaloosa**: 1,713.64, 1,880.06, -8.85%, 1,720.12, -0.38%

### Benevolence

- **Thoroughbred**: 8,568.20, 9,400.32, -8.85%, 8,600.60, -0.38%
- **Quarterhorse**: 7,711.38, 8,460.28, -8.85%, 7,740.54, -0.38%
- **Paint & Appaloosa**: 856.82, 940.03, -8.85%, 860.06, -0.38%

### Promotions

- **Thoroughbred**: 17,136.39, 18,800.64, -8.85%, 17,201.20, -0.38%
- **Quarterhorse**: 15,422.76, 16,920.58, -8.85%, 15,481.08, -0.38%
- **Paint & Appaloosa**: 1,713.64, 1,880.06, -8.85%, 1,720.12, -0.38%

### Licensee

- **Licensee**: $6,667,069.71, $7,465,251.04, -10.69%, $6,419,342.46, 3.86%

---

![Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Remington Park Revenue
April 2022](chart.png)
Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Prior Twelve Month Graph
April 2022