



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

Contract Audit

December 2019

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

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

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Cindy Byrd, CPA | State Auditor & Inspector

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January 15, 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 December 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,

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 December 2019**

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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 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,

A handwritten signature in blue ink that reads "Cindy Byrd".

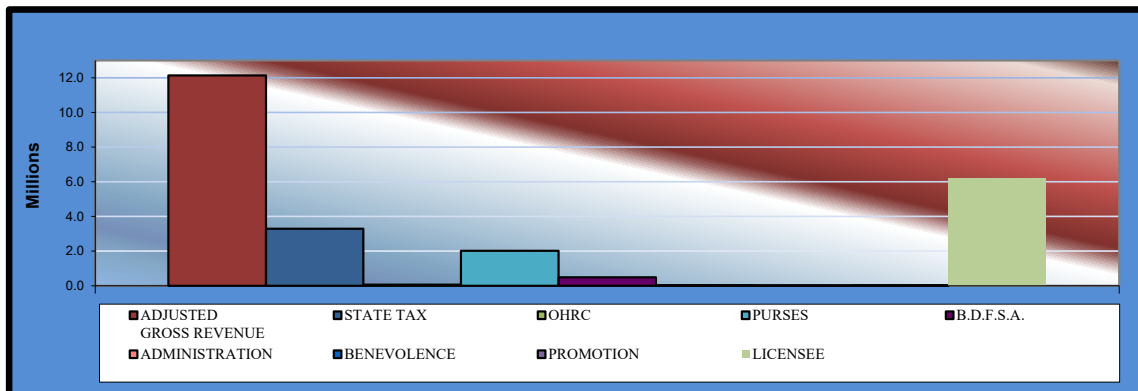
CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

January 15, 2020



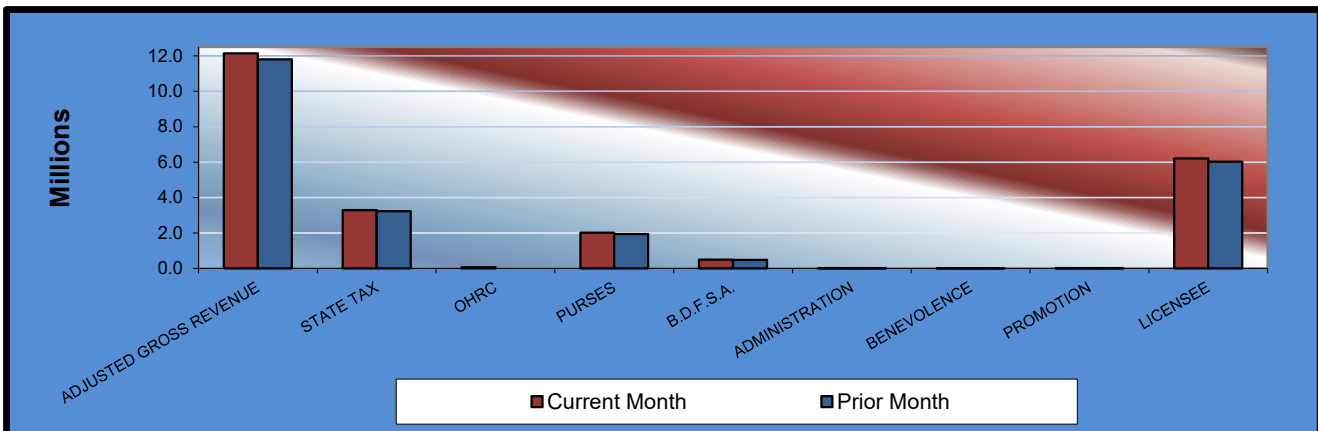
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue December 2019

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$12,136,583.28</u>	<u>\$1,783,348.83</u>	<u>\$10,353,234.45</u>
<b>State Tax</b>			
General Revenue Fund	394,116.63	21,400.19	372,716.44
Education Reform	2,890,188.58	156,934.69	2,733,253.89
<b>Oklahoma Horse Racing Commission</b>	60,682.91	8,916.74	51,766.17
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,053,805.05	230,787.62	823,017.43
Quarterhorse	859,991.38	211,290.06	648,701.32
Paint & Appaloosa	102,711.27	23,476.67	79,234.60
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	201,658.60	27,853.68	173,804.92
Quarterhorse	269,925.92	21,487.12	248,438.80
Paint & Appaloosa	22,835.10	2,387.46	20,447.64
<u>Administration</u>			
Thoroughbred	12,876.55	2,652.73	10,223.82
Quarterhorse	11,588.90	2,387.46	9,201.44
Paint & Appaloosa	1,287.65	265.27	1,022.38
<u>Benevolence</u>			
Thoroughbred	6,438.28	1,326.37	5,111.91
Quarterhorse	5,794.45	1,193.73	4,600.72
Paint & Appaloosa	643.84	132.65	511.19
<u>Promotions</u>			
Thoroughbred	12,876.55	2,652.73	10,223.82
Quarterhorse	11,588.90	2,387.46	9,201.44
Paint & Appaloosa	1,287.65	265.27	1,022.38
<b>Licensee</b>	<b>\$6,216,285.07</b>	<b>\$1,065,550.93</b>	<b>\$5,150,734.14</b>



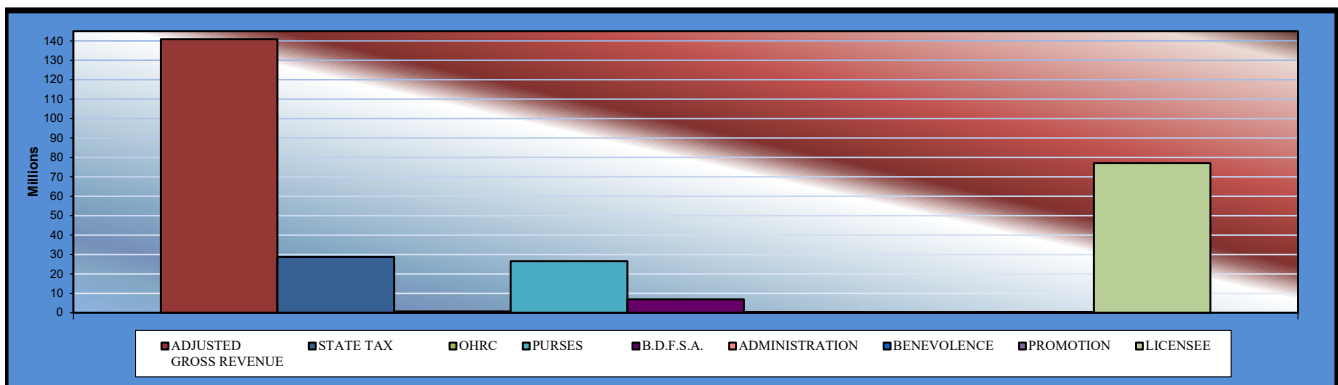
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year  
December 2019**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>December 2018</u>	<u>% CHANGE</u>
Gaming Days	62	60	3.33%	62	0.00%
Adjusted Gross Revenue	\$12,136,583.28	\$11,804,661.01	2.81%	\$11,918,995.79	1.83%
<b>State Tax</b>					
General Revenue Fund	394,116.63	387,373.81	1.74%	387,524.46	1.70%
Education Reform	2,890,188.58	2,840,741.24	1.74%	2,841,846.06	1.70%
<b>Oklahoma Horse Racing Commission</b>					
	60,682.91	59,023.30	2.81%	59,594.98	1.83%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,053,805.05	1,016,590.33	3.66%	1,003,747.00	4.99%
Quarterhorse	859,991.38	827,084.44	3.98%	843,471.57	1.96%
Paint & Appaloosa	102,711.27	98,975.47	3.77%	100,761.07	1.94%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	201,658.60	196,339.99	2.71%	228,246.32	-11.65%
Quarterhorse	269,925.92	264,552.84	2.03%	265,322.42	1.74%
Paint & Appaloosa	22,835.10	22,317.57	2.32%	22,438.25	1.77%
<u>Administration</u>					
Thoroughbred	12,876.55	12,440.31	3.51%	12,635.83	1.91%
Quarterhorse	11,588.90	11,196.28	3.51%	11,372.24	1.91%
Paint & Appaloosa	1,287.65	1,244.03	3.51%	1,263.58	1.90%
<u>Benevolence</u>					
Thoroughbred	6,438.28	6,220.15	3.51%	6,317.92	1.91%
Quarterhorse	5,794.45	5,598.14	3.51%	5,686.13	1.90%
Paint & Appaloosa	643.84	622.01	3.51%	631.79	1.91%
<u>Promotions</u>					
Thoroughbred	12,876.55	12,440.31	3.51%	12,635.83	1.91%
Quarterhorse	11,588.90	11,196.28	3.51%	11,372.24	1.91%
Paint & Appaloosa	1,287.65	1,244.03	3.51%	1,263.58	1.90%
<b>Licensee</b>	\$6,216,285.07	\$6,029,460.48	3.10%	\$6,102,864.52	1.86%



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

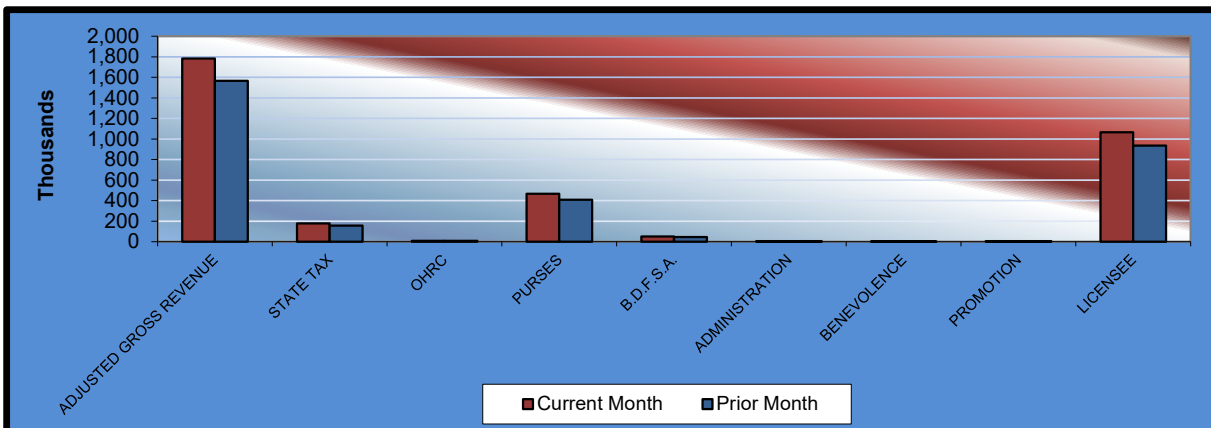
	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>	<u>2019 TOTAL</u>	<u>2018 TOTAL</u>	<u>% CHANGE</u>
Gaming Days This Year	365	365	730	730	0.00%
Adjusted Gross Revenue	<u>\$20,277,696.31</u>	<u>\$120,578,261.68</u>	<u>\$140,855,957.99</u>	<u>\$139,606,076.72</u>	0.90%
<b>State Tax</b>					
General Revenue Fund	243,332.41	3,200,817.43	3,444,149.84	3,392,518.97	1.52%
Education Reform	1,784,437.27	23,472,661.06	25,257,098.33	24,878,472.46	1.52%
<b>Oklahoma Horse Racing Commission</b>	101,388.47	602,891.27	704,279.74	698,030.39	0.90%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	2,406,687.27	11,459,171.77	13,865,859.04	13,491,157.00	2.78%
Quarterhorse	2,203,363.90	9,141,307.11	11,344,671.01	11,281,789.99	0.56%
Paint & Appaloosa	244,818.20	1,116,550.50	1,361,368.70	1,400,443.74	-2.79%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	290,462.26	2,587,754.00	2,878,216.26	3,146,055.64	-8.51%
Quarterhorse	224,070.89	3,500,926.10	3,724,996.99	3,691,701.59	0.90%
Paint & Appaloosa	24,896.69	288,142.08	313,038.77	263,277.61	18.90%
<u>Administration</u>					
Thoroughbred	27,663.10	144,071.03	171,734.13	170,638.11	0.64%
Quarterhorse	24,896.77	129,663.93	154,560.70	153,574.26	0.64%
Paint & Appaloosa	2,766.31	14,407.11	17,173.42	17,063.80	0.64%
<u>Benevolence</u>					
Thoroughbred	13,831.49	72,035.52	85,867.01	85,319.03	0.64%
Quarterhorse	12,448.38	64,831.97	77,280.35	76,787.14	0.64%
Paint & Appaloosa	1,383.18	7,203.55	8,586.73	8,531.89	0.64%
<u>Promotions</u>					
Thoroughbred	27,663.10	144,071.03	171,734.13	170,638.10	0.64%
Quarterhorse	24,896.77	129,663.93	154,560.70	153,574.26	0.64%
Paint & Appaloosa	2,766.31	14,407.11	17,173.42	17,063.80	0.64%
<b>Licensee</b>	\$12,615,923.54	\$64,487,685.18	\$77,103,608.72	\$76,509,438.94	0.78%





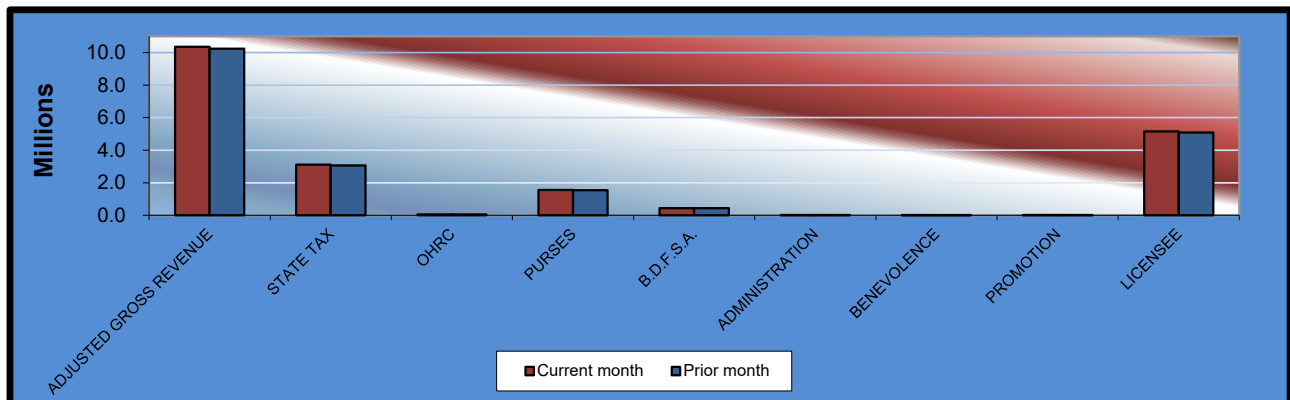
**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Will Rogers Downs Revenue**  
**December 2019**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>December 2018</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	\$1,783,348.83	\$1,566,416.28	13.85%	\$1,731,641.12	2.99%
<b>State Tax</b>					
General Revenue Fund	21,400.19	18,797.00	13.85%	20,779.69	2.99%
Education Reform	156,934.69	137,844.63	13.85%	152,384.43	2.99%
<b>Oklahoma Horse Racing Commission</b>	8,916.74	7,832.08	13.85%	8,658.21	2.99%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	230,787.62	202,713.86	13.85%	224,096.01	2.99%
Quarterhorse	211,290.06	185,588.02	13.85%	205,163.76	2.99%
Paint & Appaloosa	23,476.67	20,620.90	13.85%	22,795.97	2.99%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	27,853.68	24,465.46	13.85%	27,046.07	2.99%
Quarterhorse	21,487.12	18,873.36	13.85%	20,864.11	2.99%
Paint & Appaloosa	2,387.46	2,097.04	13.85%	2,318.22	2.99%
<u>Administration</u>					
Thoroughbred	2,652.73	2,330.04	13.85%	2,575.82	2.99%
Quarterhorse	2,387.46	2,097.04	13.85%	2,318.23	2.99%
Paint & Appaloosa	265.27	233.00	13.85%	257.58	2.99%
<u>Benevolence</u>					
Thoroughbred	1,326.37	1,165.02	13.85%	1,287.91	2.99%
Quarterhorse	1,193.73	1,048.52	13.85%	1,159.12	2.99%
Paint & Appaloosa	132.65	116.50	13.86%	128.79	3.00%
<u>Promotions</u>					
Thoroughbred	2,652.73	2,330.04	13.85%	2,575.82	2.99%
Quarterhorse	2,387.46	2,097.04	13.85%	2,318.23	2.99%
Paint & Appaloosa	265.27	233.00	13.85%	257.58	2.99%
<b>Licensee</b>	\$1,065,550.93	\$935,933.73	13.85%	\$1,034,655.57	2.99%

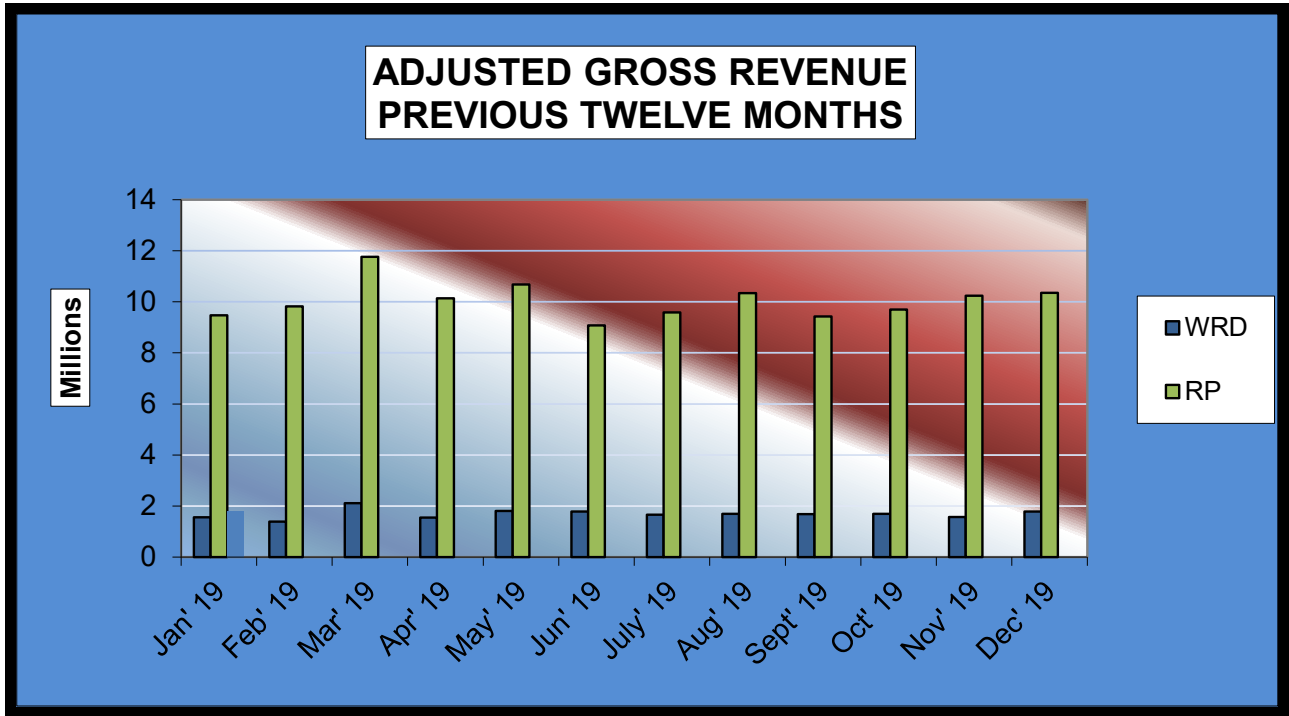


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
December 2019**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>December 2018</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Adjusted Gross Revenue	\$10,353,234.45	\$10,238,244.73	1.12%	\$10,187,354.67	1.63%
<b>State Tax</b>					
General Revenue Fund	372,716.44	368,576.81	1.12%	366,744.77	1.63%
Education Reform	2,733,253.89	2,702,896.61	1.12%	2,689,461.63	1.63%
<b>Oklahoma Horse Racing Commission</b>					
	51,766.17	51,191.22	1.12%	50,936.77	1.63%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	823,017.43	813,876.47	1.12%	779,650.99	5.56%
Quarterhorse	648,701.32	641,496.42	1.12%	638,307.81	1.63%
Paint & Appaloosa	79,234.60	78,354.57	1.12%	77,965.10	1.63%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	173,804.92	171,874.53	1.12%	201,200.25	-13.62%
Quarterhorse	248,438.80	245,679.48	1.12%	244,458.31	1.63%
Paint & Appaloosa	20,447.64	20,220.53	1.12%	20,120.03	1.63%
<u>Administration</u>					
Thoroughbred	10,223.82	10,110.27	1.12%	10,060.01	1.63%
Quarterhorse	9,201.44	9,099.24	1.12%	9,054.01	1.63%
Paint & Appaloosa	1,022.38	1,011.03	1.12%	1,006.00	1.63%
<u>Benevolence</u>					
Thoroughbred	5,111.91	5,055.13	1.12%	5,030.01	1.63%
Quarterhorse	4,600.72	4,549.62	1.12%	4,527.01	1.63%
Paint & Appaloosa	511.19	505.51	1.12%	503.00	1.63%
<u>Promotions</u>					
Thoroughbred	10,223.82	10,110.27	1.12%	10,060.01	1.63%
Quarterhorse	9,201.44	9,099.24	1.12%	9,054.01	1.63%
Paint & Appaloosa	1,022.38	1,011.03	1.12%	1,006.00	1.63%
<b>Licensee</b>	\$5,150,734.14	\$5,093,526.75	1.12%	\$5,068,208.95	1.63%



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



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



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