



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

## Contract Audit

February 2019

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

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

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Cindy Byrd, CPA | State Auditor & Inspector

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March 13, 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 February 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 February 2019**

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**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 February 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,



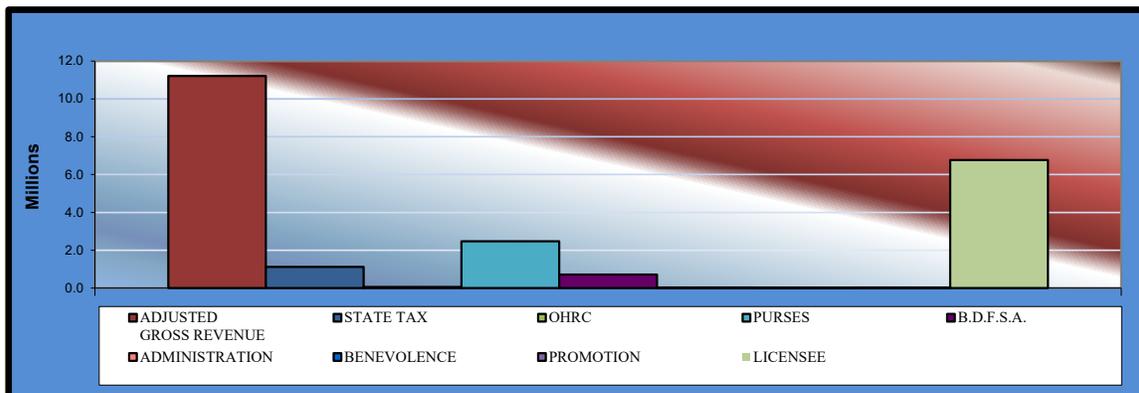
CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

March 13, 2019



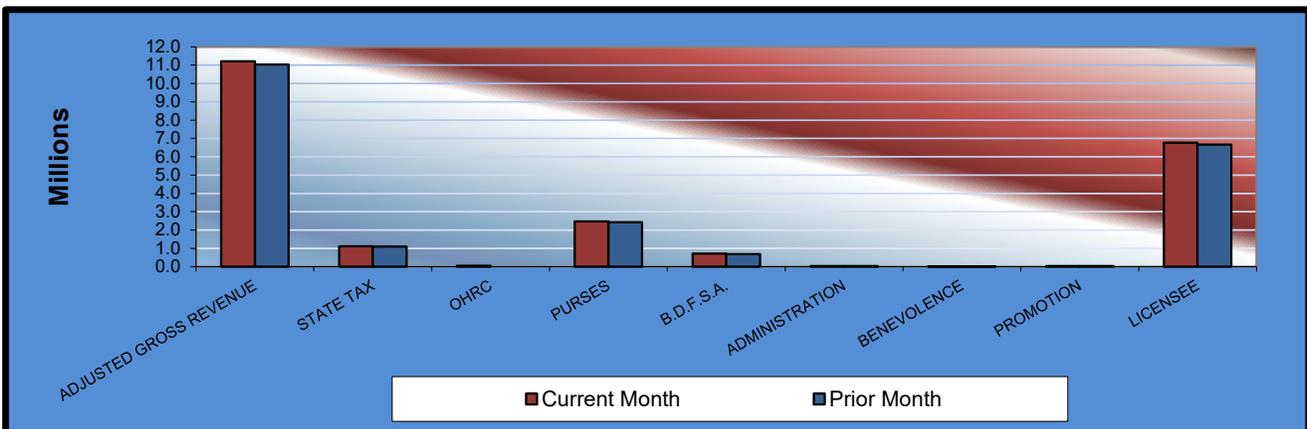
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue February 2019

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	56	28	28
Adjusted Gross Revenue	<u>\$11,210,844.64</u>	<u>\$1,395,002.29</u>	<u>\$9,815,842.35</u>
<b>State Tax</b>			
General Revenue Fund	134,530.15	16,740.04	117,790.11
Education Reform	986,554.33	122,760.20	863,794.13
<b>Oklahoma Horse Racing Commission</b>	56,054.22	6,975.01	49,079.21
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,281,772.01	150,189.43	1,131,582.58
Quarterhorse	1,063,938.63	137,501.02	926,437.61
Paint & Appaloosa	128,436.15	15,277.89	113,158.26
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	310,147.62	18,126.31	292,021.31
Quarterhorse	368,789.04	13,983.15	354,805.89
Paint & Appaloosa	30,755.81	1,553.68	29,202.13
<u>Administration</u>			
Thoroughbred	16,327.39	1,726.32	14,601.07
Quarterhorse	14,694.64	1,553.68	13,140.96
Paint & Appaloosa	1,632.73	172.63	1,460.10
<u>Benevolence</u>			
Thoroughbred	8,163.69	863.16	7,300.53
Quarterhorse	7,347.32	776.84	6,570.48
Paint & Appaloosa	816.37	86.32	730.05
<u>Promotions</u>			
Thoroughbred	16,327.39	1,726.32	14,601.07
Quarterhorse	14,694.64	1,553.68	13,140.96
Paint & Appaloosa	1,632.73	172.63	1,460.10
<b>Licensee</b>	<b>\$6,768,229.78</b>	<b>\$903,263.98</b>	<b>\$5,864,965.80</b>



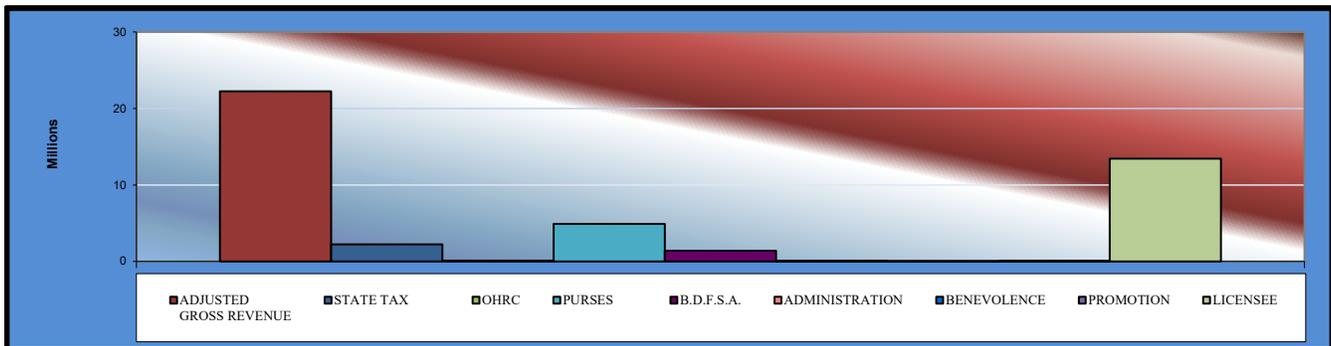
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year February 2019

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>February 2018</u>	<u>% CHANGE</u>
Gaming Days	56	62	-9.68%	56	0.00%
Adjusted Gross Revenue	\$11,210,844.64	\$11,032,062.07	1.62%	\$10,897,692.04	2.87%
<b>State Tax</b>					
General Revenue Fund	134,530.15	132,384.75	1.62%	130,772.31	2.87%
Education Reform	986,554.33	970,821.47	1.62%	958,996.91	2.87%
<b>Oklahoma Horse Racing Commission</b>					
	56,054.22	55,160.31	1.62%	54,488.45	2.87%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,281,772.01	1,259,917.26	1.73%	1,244,482.58	3.00%
Quarterhorse	1,063,938.63	1,047,748.38	1.55%	1,035,035.72	2.79%
Paint & Appaloosa	128,436.15	126,280.99	1.71%	131,687.74	-2.47%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	310,147.62	302,091.81	2.67%	298,216.70	4.00%
Quarterhorse	368,789.04	358,059.79	3.00%	353,393.62	4.36%
Paint & Appaloosa	30,755.81	29,919.90	2.79%	22,582.18	36.20%
<u>Administration</u>					
Thoroughbred	16,327.39	16,020.60	1.91%	15,822.55	3.19%
Quarterhorse	14,694.64	14,418.55	1.91%	14,240.30	3.19%
Paint & Appaloosa	1,632.73	1,602.07	1.91%	1,582.25	3.19%
<u>Benevolence</u>					
Thoroughbred	8,163.69	8,010.31	1.91%	7,911.28	3.19%
Quarterhorse	7,347.32	7,209.27	1.91%	7,120.15	3.19%
Paint & Appaloosa	816.37	801.03	1.92%	791.13	3.19%
<u>Promotions</u>					
Thoroughbred	16,327.39	16,020.60	1.91%	15,822.55	3.19%
Quarterhorse	14,694.64	14,418.55	1.91%	14,240.30	3.19%
Paint & Appaloosa	1,632.73	1,602.07	1.91%	1,582.25	3.19%
<b>Licensee</b>	\$6,768,229.78	\$6,669,574.36	1.48%	\$6,588,923.07	2.72%



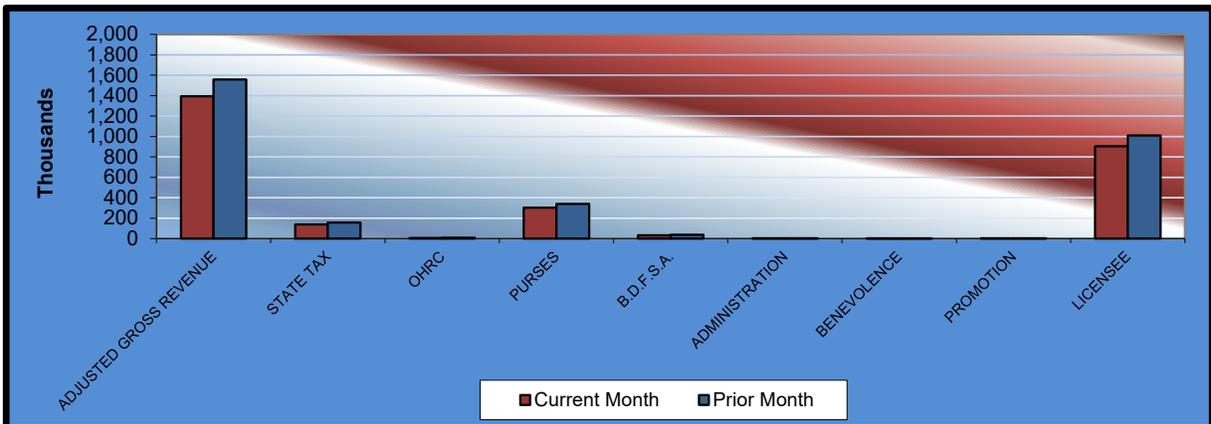
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison February 2019

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2019 TOTAL</b>	<b>2018 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	59	59	118	118	0.00%
Adjusted Gross Revenue	<u>\$2,953,347.74</u>	<u>\$19,289,558.97</u>	<u>\$22,242,906.71</u>	<u>\$21,697,331.11</u>	2.51%
<b>State Tax</b>					
General Revenue Fund	35,440.19	231,474.71	266,914.90	260,367.99	2.51%
Education Reform	259,894.62	1,697,481.19	1,957,375.81	1,909,365.15	2.51%
<b>Oklahoma Horse Racing Commission</b>	14,766.74	96,447.79	111,214.53	108,486.65	2.51%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	317,964.80	2,223,724.47	2,541,689.27	2,477,405.78	2.59%
Quarterhorse	291,102.26	1,820,584.75	2,111,687.01	2,060,957.47	2.46%
Paint & Appaloosa	32,344.69	222,372.45	254,717.14	262,127.89	-2.83%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	38,375.05	573,864.38	612,239.43	592,953.98	3.25%
Quarterhorse	29,603.61	697,245.22	726,848.83	702,366.33	3.49%
Paint & Appaloosa	3,289.27	57,386.44	60,675.71	44,908.08	35.11%
<u>Administration</u>					
Thoroughbred	3,654.77	28,693.22	32,347.99	31,490.86	2.72%
Quarterhorse	3,289.29	25,823.90	29,113.19	28,341.78	2.72%
Paint & Appaloosa	365.48	2,869.32	3,234.80	3,149.08	2.72%
<u>Benevolence</u>					
Thoroughbred	1,827.39	14,346.61	16,174.00	15,745.43	2.72%
Quarterhorse	1,644.64	12,911.95	14,556.59	14,170.89	2.72%
Paint & Appaloosa	182.74	1,434.66	1,617.40	1,574.55	2.72%
<u>Promotions</u>					
Thoroughbred	3,654.77	28,693.22	32,347.99	31,490.85	2.72%
Quarterhorse	3,289.29	25,823.90	29,113.19	28,341.78	2.72%
Paint & Appaloosa	365.48	2,869.32	3,234.80	3,149.08	2.72%
<b>Licensee</b>	\$1,912,292.66	\$11,525,511.48	\$13,437,804.14	\$13,120,937.49	2.41%



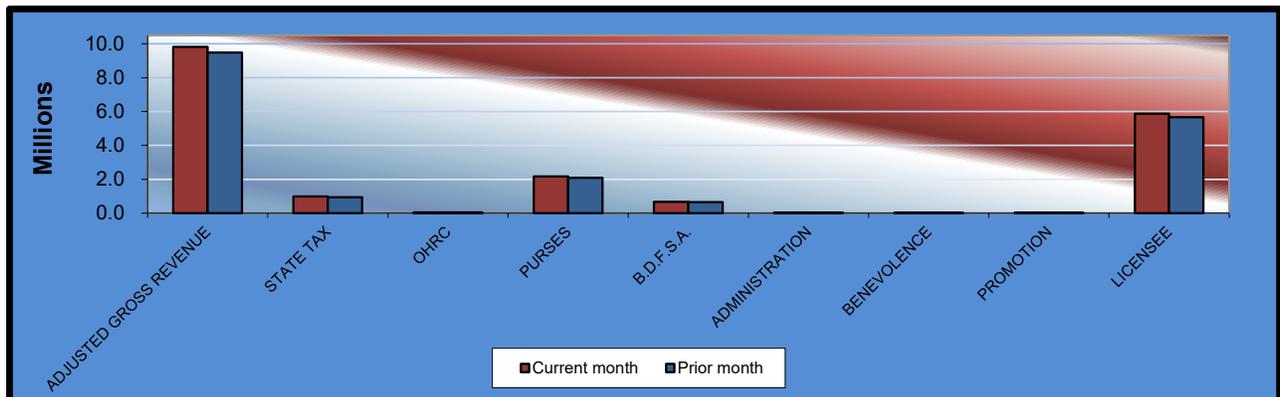
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Will Rogers Downs Revenue February 2019

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>February 2018</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Adjusted Gross Revenue	\$1,395,002.29	\$1,558,345.45	-10.48%	\$1,551,041.37	-10.06%
<b>State Tax</b>					
General Revenue Fund	16,740.04	18,700.15	-10.48%	18,612.50	-10.06%
Education Reform	122,760.20	137,134.42	-10.48%	136,491.65	-10.06%
<b>Oklahoma Horse Racing Commission</b>	6,975.01	7,791.73	-10.48%	7,755.21	-10.06%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	150,189.43	167,775.37	-10.48%	166,988.99	-10.06%
Quarterhorse	137,501.02	153,601.24	-10.48%	152,881.30	-10.06%
Paint & Appaloosa	15,277.89	17,066.80	-10.48%	16,986.81	-10.06%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	18,126.31	20,248.74	-10.48%	20,153.84	-10.06%
Quarterhorse	13,983.15	15,620.46	-10.48%	15,547.25	-10.06%
Paint & Appaloosa	1,553.68	1,735.59	-10.48%	1,727.47	-10.06%
<u>Administration</u>					
Thoroughbred	1,726.32	1,928.45	-10.48%	1,919.41	-10.06%
Quarterhorse	1,553.68	1,735.61	-10.48%	1,727.47	-10.06%
Paint & Appaloosa	172.63	192.85	-10.48%	191.94	-10.06%
<u>Benevolence</u>					
Thoroughbred	863.16	964.23	-10.48%	959.71	-10.06%
Quarterhorse	776.84	867.80	-10.48%	863.74	-10.06%
Paint & Appaloosa	86.32	96.42	-10.48%	95.97	-10.06%
<u>Promotions</u>					
Thoroughbred	1,726.32	1,928.45	-10.48%	1,919.41	-10.06%
Quarterhorse	1,553.68	1,735.61	-10.48%	1,727.47	-10.06%
Paint & Appaloosa	172.63	192.85	-10.48%	191.94	-10.06%
<b>Licensee</b>	\$903,263.98	\$1,009,028.68	-10.48%	\$1,004,299.29	-10.06%

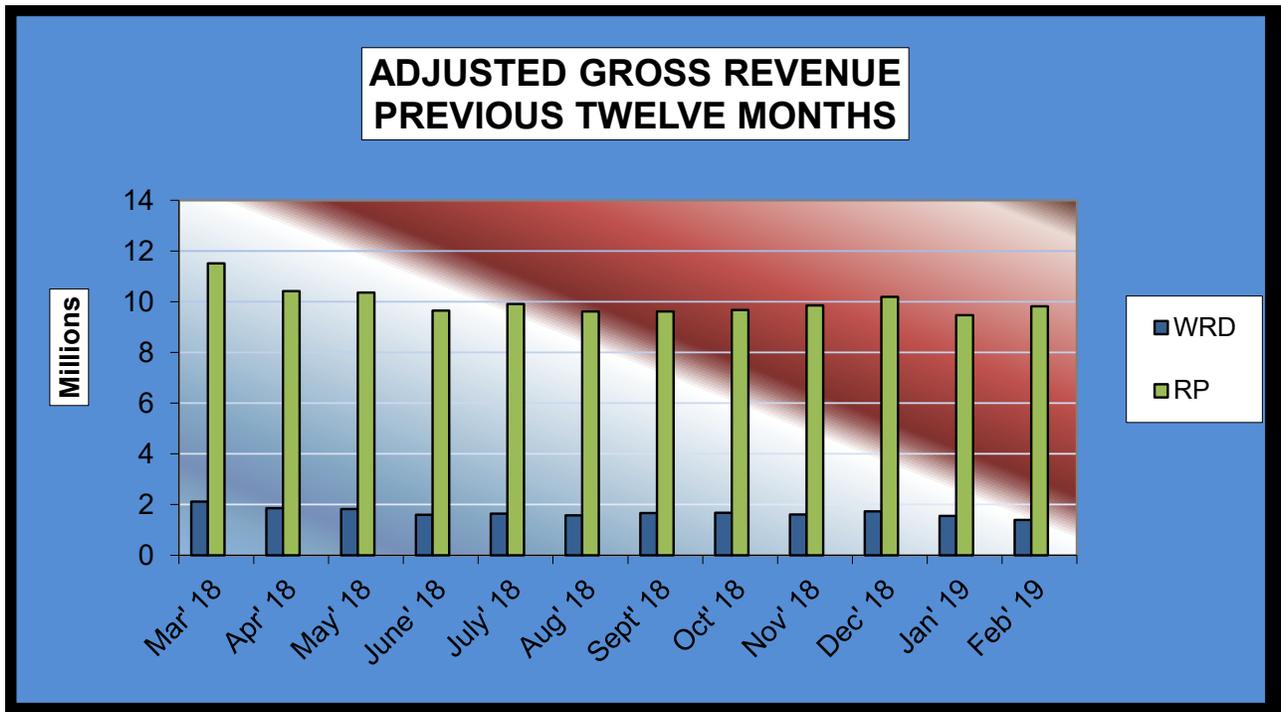


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
February 2019**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>February 2018</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Adjusted Gross Revenue	\$9,815,842.35	\$9,473,716.62	3.61%	\$9,346,650.67	5.02%
<b>State Tax</b>					
General Revenue Fund	117,790.11	113,684.60	3.61%	112,159.81	5.02%
Education Reform	863,794.13	833,687.05	3.61%	822,505.26	5.02%
<b>Oklahoma Horse Racing Commission</b>					
	49,079.21	47,368.58	3.61%	46,733.24	5.02%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,131,582.58	1,092,141.89	3.61%	1,077,493.59	5.02%
Quarterhorse	926,437.61	894,147.14	3.61%	882,154.42	5.02%
Paint & Appaloosa	113,158.26	109,214.19	3.61%	114,700.93	-1.34%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	292,021.31	281,843.07	3.61%	278,062.86	5.02%
Quarterhorse	354,805.89	342,439.33	3.61%	337,846.37	5.02%
Paint & Appaloosa	29,202.13	28,184.31	3.61%	20,854.71	40.03%
<u>Administration</u>					
Thoroughbred	14,601.07	14,092.15	3.61%	13,903.14	5.02%
Quarterhorse	13,140.96	12,682.94	3.61%	12,512.83	5.02%
Paint & Appaloosa	1,460.10	1,409.22	3.61%	1,390.31	5.02%
<u>Benevolence</u>					
Thoroughbred	7,300.53	7,046.08	3.61%	6,951.57	5.02%
Quarterhorse	6,570.48	6,341.47	3.61%	6,256.41	5.02%
Paint & Appaloosa	730.05	704.61	3.61%	695.16	5.02%
<u>Promotions</u>					
Thoroughbred	14,601.07	14,092.15	3.61%	13,903.14	5.02%
Quarterhorse	13,140.96	12,682.94	3.61%	12,512.83	5.02%
Paint & Appaloosa	1,460.10	1,409.22	3.61%	1,390.31	5.02%
<b>Licensee</b>	\$5,864,965.80	\$5,660,545.68	3.61%	\$5,584,623.78	5.02%



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



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



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