



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

## Contract Audit

February 2020

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

**OKLAHOMA HORSE RACING COMMISSION  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
FEBRUARY 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](http://www.sai.ok.gov)

March 16, 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 February 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,

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 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 February 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

March 16, 2020



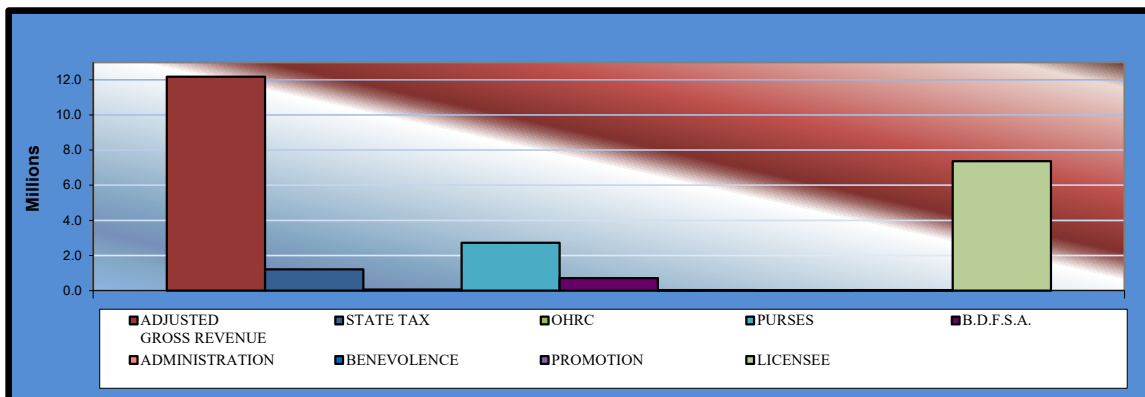
# Gaming at Oklahoma Horse Racing Tracks

## Will Rogers Downs and Remington Park

### Total Gaming Revenue

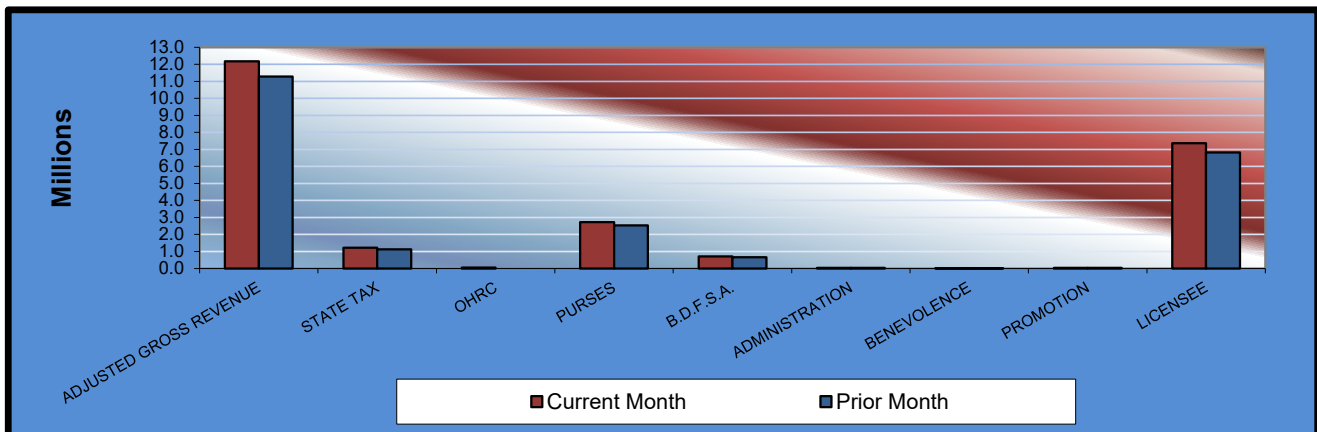
#### February 2020

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	58	29	29
Adjusted Gross Revenue	<u>\$12,175,703.19</u>	<u>\$1,936,095.05</u>	<u>\$10,239,608.14</u>
<b>State Tax</b>			
General Revenue Fund	146,108.44	23,233.14	122,875.30
Education Reform	1,071,461.88	170,376.37	901,085.51
<b>Oklahoma Horse Racing Commission</b>	60,878.52	9,680.48	51,198.04
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,434,573.91	208,444.83	1,226,129.08
Quarterhorse	1,157,268.25	190,834.83	966,433.42
Paint & Appaloosa	139,247.34	21,203.87	118,043.47
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	284,091.22	25,157.13	258,934.09
Quarterhorse	389,530.37	19,406.93	370,123.44
Paint & Appaloosa	32,619.16	2,156.33	30,462.83
<u>Administration</u>			
Thoroughbred	17,627.34	2,395.92	15,231.42
Quarterhorse	15,864.61	2,156.33	13,708.28
Paint & Appaloosa	1,762.73	239.59	1,523.14
<u>Benevolence</u>			
Thoroughbred	8,813.67	1,197.96	7,615.71
Quarterhorse	7,932.30	1,078.16	6,854.14
Paint & Appaloosa	881.37	119.80	761.57
<u>Promotions</u>			
Thoroughbred	17,627.34	2,395.92	15,231.42
Quarterhorse	15,864.61	2,156.33	13,708.28
Paint & Appaloosa	1,762.73	239.59	1,523.14
<b>Licensee</b>	<b>\$7,371,787.40</b>	<b>\$1,253,621.54</b>	<b>\$6,118,165.86</b>



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

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>February 2019</u>	<u>% CHANGE</u>
Gaming Days	58	62	-6.45%	56	3.57%
Adjusted Gross Revenue	\$12,175,703.19	\$11,275,859.85	7.98%	\$11,210,844.64	8.61%
<b>State Tax</b>					
General Revenue Fund	146,108.44	135,310.32	7.98%	134,530.15	8.61%
Education Reform	1,071,461.88	992,275.67	7.98%	986,554.33	8.61%
<b>Oklahoma Horse Racing Commission</b>	60,878.52	56,379.30	7.98%	56,054.22	8.61%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,434,573.91	1,330,954.02	7.79%	1,281,772.01	11.92%
Quarterhorse	1,157,268.25	1,070,908.45	8.06%	1,063,938.63	8.77%
Paint & Appaloosa	139,247.34	129,070.89	7.88%	128,436.15	8.42%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	284,091.22	265,539.82	6.99%	310,147.62	-8.40%
Quarterhorse	389,530.37	365,936.02	6.45%	368,789.04	5.62%
Paint & Appaloosa	32,619.16	30,578.51	6.67%	30,755.81	6.06%
<u>Administration</u>					
Thoroughbred	17,627.34	16,374.30	7.65%	16,327.39	7.96%
Quarterhorse	15,864.61	14,736.87	7.65%	14,694.64	7.96%
Paint & Appaloosa	1,762.73	1,637.43	7.65%	1,632.73	7.96%
<u>Benevolence</u>					
Thoroughbred	8,813.67	8,187.15	7.65%	8,163.69	7.96%
Quarterhorse	7,932.30	7,368.43	7.65%	7,347.32	7.96%
Paint & Appaloosa	881.37	818.71	7.65%	816.37	7.96%
<u>Promotions</u>					
Thoroughbred	17,627.34	16,374.30	7.65%	16,327.39	7.96%
Quarterhorse	15,864.61	14,736.87	7.65%	14,694.64	7.96%
Paint & Appaloosa	1,762.73	1,637.43	7.65%	1,632.73	7.96%
<b>Licensee</b>	\$7,371,787.40	\$6,817,035.36	8.14%	\$6,768,229.78	8.92%



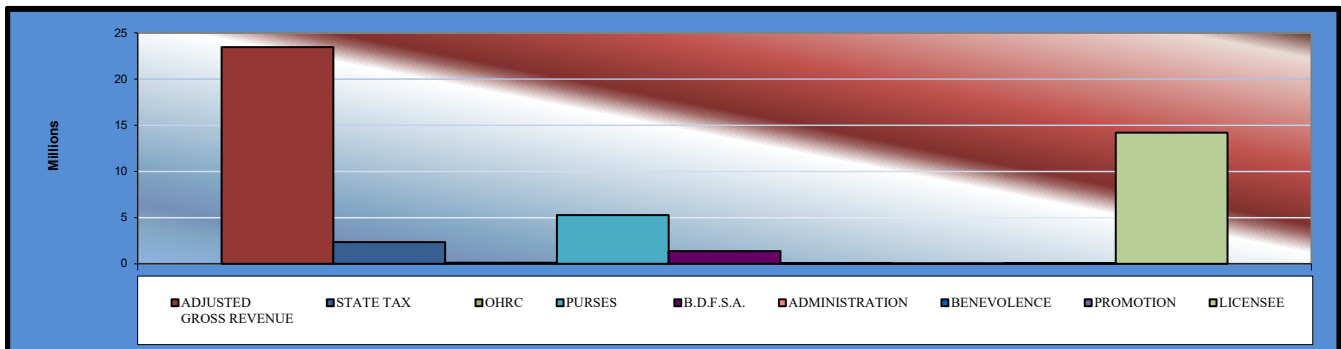
# Gaming at Oklahoma Horse Racing Tracks

## Will Rogers Downs and Remington Park

### Year to Date Gaming Totals Comparison

#### February 2020

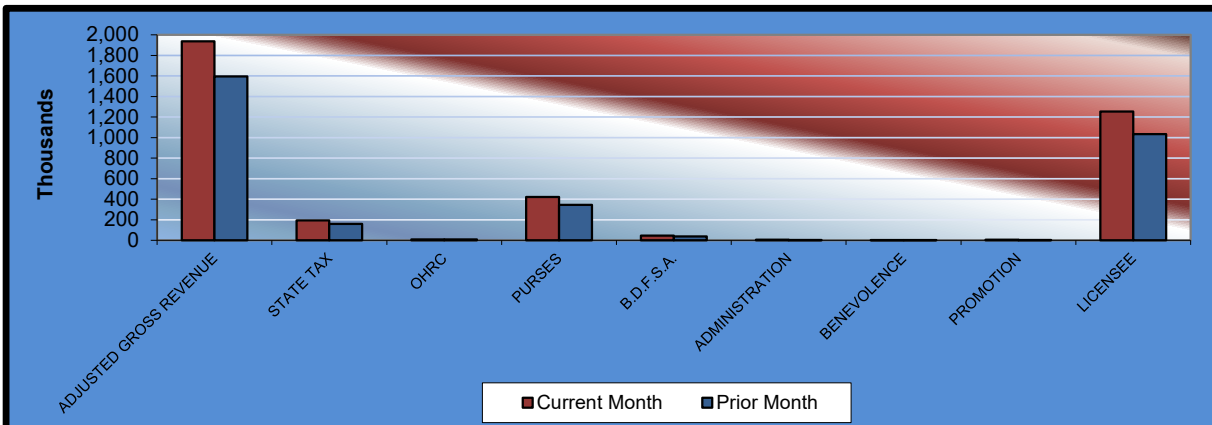
	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2020 TOTAL</b>	<b>2019 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	60	60	120	118	1.69%
Adjusted Gross Revenue	<u>\$3,530,277.24</u>	<u>\$19,921,285.80</u>	<u>\$23,451,563.04</u>	<u>\$22,242,906.71</u>	5.43%
<b>State Tax</b>					
General Revenue Fund	42,363.33	239,055.43	281,418.76	266,914.90	5.43%
Education Reform	310,664.40	1,753,073.15	2,063,737.55	1,957,375.80	5.43%
<b>Oklahoma Horse Racing Commission</b>	17,651.40	99,606.42	117,257.82	111,214.53	5.43%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	380,078.47	2,385,449.46	2,765,527.93	2,541,689.27	8.81%
Quarterhorse	347,968.39	1,880,208.31	2,228,176.70	2,111,687.01	5.52%
Paint & Appaloosa	38,663.16	229,655.07	268,318.23	254,717.12	5.34%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	45,871.53	503,759.51	549,631.04	612,239.43	-10.23%
Quarterhorse	35,386.61	720,079.78	755,466.39	726,848.83	3.94%
Paint & Appaloosa	3,931.85	59,265.82	63,197.67	60,675.73	4.16%
<u>Administration</u>					
Thoroughbred	4,368.72	29,632.92	34,001.64	32,347.99	5.11%
Quarterhorse	3,931.85	26,669.63	30,601.48	29,113.19	5.11%
Paint & Appaloosa	436.87	2,963.29	3,400.16	3,234.80	5.11%
<u>Benevolence</u>					
Thoroughbred	2,184.36	14,816.46	17,000.82	16,174.00	5.11%
Quarterhorse	1,965.92	13,334.81	15,300.73	14,556.59	5.11%
Paint & Appaloosa	218.44	1,481.64	1,700.08	1,617.40	5.11%
<u>Promotions</u>					
Thoroughbred	4,368.72	29,632.92	34,001.64	32,347.99	5.11%
Quarterhorse	3,931.85	26,669.63	30,601.48	29,113.19	5.11%
Paint & Appaloosa	436.87	2,963.29	3,400.16	3,234.80	5.11%
<b>Licensee</b>	\$2,285,854.50	\$11,902,968.26	\$14,188,822.76	\$13,437,804.14	5.59%





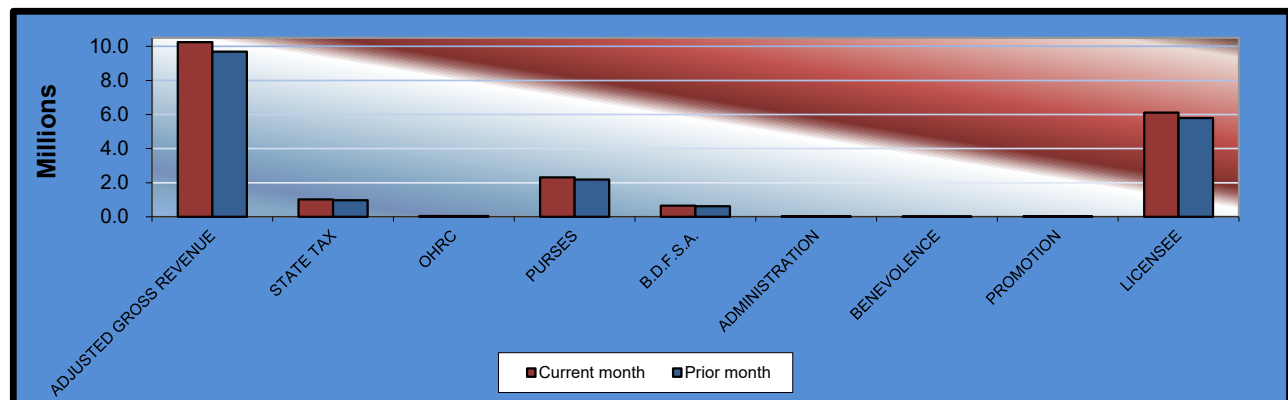
**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Will Rogers Downs Revenue**  
**February 2020**

<b><u>Will Rogers Downs</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>PRIOR MONTH</u></b>	<b><u>% CHANGE</u></b>	<b><u>February 2019</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	29	31	-6.45%	28	3.57%
Adjusted Gross Revenue	\$1,936,095.05	\$1,594,182.19	21.45%	\$1,395,002.29	38.79%
<b>State Tax</b>					
General Revenue Fund	23,233.14	19,130.19	21.45%	16,740.04	38.79%
Education Reform	170,376.37	140,288.03	21.45%	122,760.20	38.79%
<b>Oklahoma Horse Racing Commission</b>	9,680.48	7,970.92	21.45%	6,975.01	38.79%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	208,444.83	171,633.64	21.45%	150,189.43	38.79%
Quarterhorse	190,834.83	157,133.56	21.45%	137,501.02	38.79%
Paint & Appaloosa	21,203.87	17,459.29	21.45%	15,277.89	38.79%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	25,157.13	20,714.40	21.45%	18,126.31	38.79%
Quarterhorse	19,406.93	15,979.68	21.45%	13,983.15	38.79%
Paint & Appaloosa	2,156.33	1,775.52	21.45%	1,553.68	38.79%
<u>Administration</u>					
Thoroughbred	2,395.92	1,972.80	21.45%	1,726.32	38.79%
Quarterhorse	2,156.33	1,775.52	21.45%	1,553.68	38.79%
Paint & Appaloosa	239.59	197.28	21.45%	172.63	38.79%
<u>Benevolence</u>					
Thoroughbred	1,197.96	986.40	21.45%	863.16	38.79%
Quarterhorse	1,078.16	887.76	21.45%	776.84	38.79%
Paint & Appaloosa	119.80	98.64	21.45%	86.32	38.79%
<u>Promotions</u>					
Thoroughbred	2,395.92	1,972.80	21.45%	1,726.32	38.79%
Quarterhorse	2,156.33	1,775.52	21.45%	1,553.68	38.79%
Paint & Appaloosa	239.59	197.28	21.45%	172.63	38.79%
<b>Licensee</b>	\$1,253,621.54	\$1,032,232.96	21.45%	\$903,263.98	38.79%

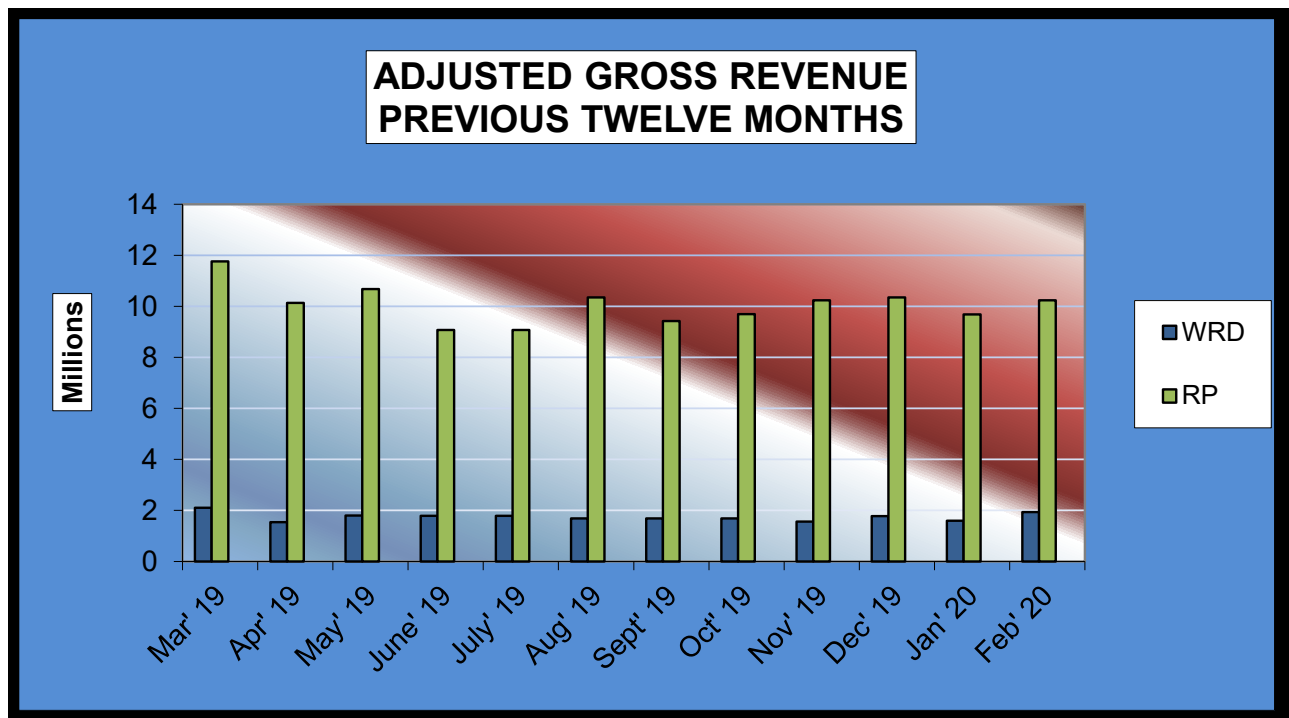


**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Remington Park Revenue**  
**February 2020**

<b>Remington Park</b>	<b>CURRENT MONTH</b>	<b>PRIOR MONTH</b>	<b>% CHANGE</b>	<b>February 2019</b>	<b>% CHANGE</b>
Gaming Days	29	31	-6.45%	28	3.57%
Adjusted Gross Revenue	\$10,239,608.14	\$9,681,677.66	5.76%	\$9,815,842.35	4.32%
<b>State Tax</b>					
General Revenue Fund	122,875.30	116,180.13	5.76%	117,790.11	4.32%
Education Reform	901,085.51	851,987.64	5.76%	863,794.13	4.32%
<b>Oklahoma Horse Racing Commission</b>	51,198.04	48,408.38	5.76%	49,079.21	4.32%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,226,129.08	1,159,320.38	5.76%	1,131,582.58	8.36%
Quarterhorse	966,433.42	913,774.89	5.76%	926,437.61	4.32%
Paint & Appaloosa	118,043.47	111,611.60	5.76%	113,158.26	4.32%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	258,934.09	244,825.42	5.76%	292,021.31	-11.33%
Quarterhorse	370,123.44	349,956.34	5.76%	354,805.89	4.32%
Paint & Appaloosa	30,462.83	28,802.99	5.76%	29,202.13	4.32%
<u>Administration</u>					
Thoroughbred	15,231.42	14,401.50	5.76%	14,601.07	4.32%
Quarterhorse	13,708.28	12,961.35	5.76%	13,140.96	4.32%
Paint & Appaloosa	1,523.14	1,440.15	5.76%	1,460.10	4.32%
<u>Benevolence</u>					
Thoroughbred	7,615.71	7,200.75	5.76%	7,300.53	4.32%
Quarterhorse	6,854.14	6,480.67	5.76%	6,570.48	4.32%
Paint & Appaloosa	761.57	720.07	5.76%	730.05	4.32%
<u>Promotions</u>					
Thoroughbred	15,231.42	14,401.50	5.76%	14,601.07	4.32%
Quarterhorse	13,708.28	12,961.35	5.76%	13,140.96	4.32%
Paint & Appaloosa	1,523.14	1,440.15	5.76%	1,460.10	4.32%
<b>Licensee</b>	\$6,118,165.86	\$5,784,802.40	5.76%	\$5,864,965.80	4.32%



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





Cindy Byrd, CPA | State Auditor & Inspector

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