



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

Contract Audit

April 2025

Cindy Byrd, CPA
State Auditor & Inspector

**OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF GAMING OPERATIONS
WILL ROGERS DOWNS AND REMINGTON PARK
April 2025**

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May 20, 2025

**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 2025. 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 April 2025**

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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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 2025.

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 14, 2025

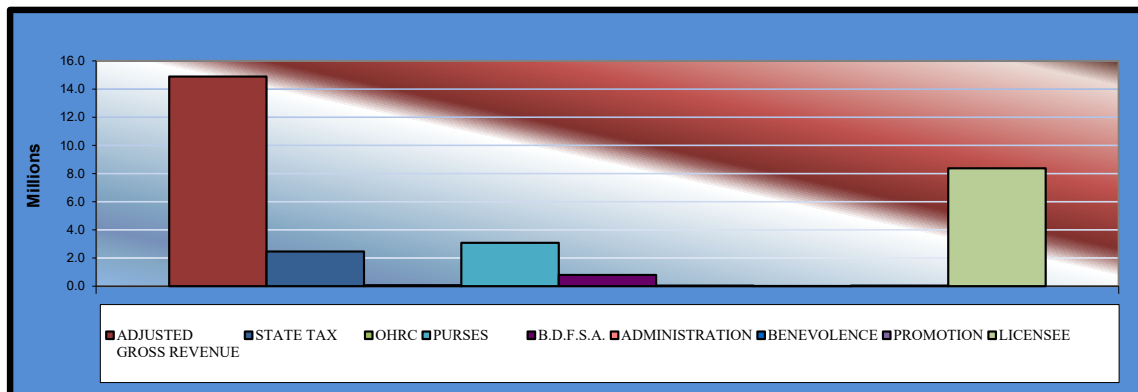
Gaming at Oklahoma Horse Racing Tracks

Will Rogers Downs and Remington Park

Total Gaming Revenue

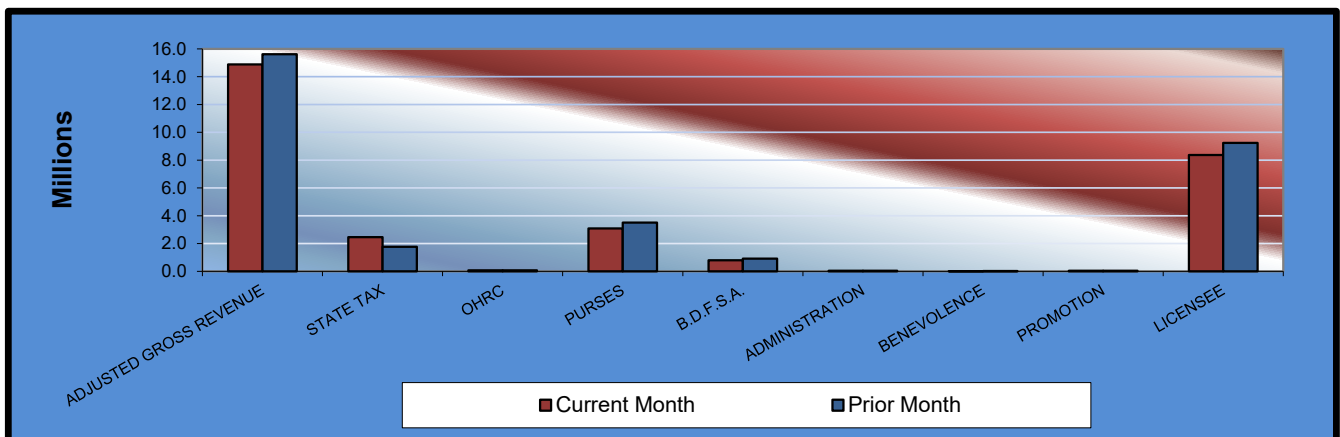
April 2025

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$14,885,715.71</u>	<u>\$2,216,123.44</u>	<u>\$12,669,592.27</u>
State Tax			
General Revenue Fund	295,412.64	26,593.47	268,819.17
Education Reform	2,166,359.46	195,018.86	1,971,340.60
Oklahoma Horse Racing Commission	74,428.58	11,080.62	63,347.96
Purse Fund			
<u>Purses</u>			
Thoroughbred	1,618,960.23	238,593.40	1,380,366.83
Quarterhorse	1,306,439.78	218,436.36	1,088,003.42
Paint & Appaloosa	157,163.16	24,270.70	132,892.46
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	320,301.78	28,795.75	291,506.03
Quarterhorse	438,896.02	22,213.87	416,682.15
Paint & Appaloosa	36,763.04	2,468.21	34,294.83
<u>Administration</u>			
Thoroughbred	19,889.86	2,742.45	17,147.41
Quarterhorse	17,900.88	2,468.21	15,432.67
Paint & Appaloosa	1,988.99	274.25	1,714.74
<u>Benevolence</u>			
Thoroughbred	9,944.94	1,371.23	8,573.71
Quarterhorse	8,950.43	1,234.10	7,716.33
Paint & Appaloosa	994.49	137.12	857.37
<u>Promotions</u>			
Thoroughbred	19,889.86	2,742.45	17,147.41
Quarterhorse	17,900.88	2,468.21	15,432.67
Paint & Appaloosa	1,988.99	274.25	1,714.74
Licensee	\$8,371,541.70	\$1,434,939.93	\$6,936,601.77



Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year April 2025

	<u>TOTAL</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>April</u> <u>2024</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	60	62	-3.23%	60	0.00%
Adjusted Gross Revenue	\$14,885,715.71	\$15,612,971.06	-4.66%	\$12,691,092.67	17.29%
State Tax					
General Revenue Fund	295,412.64	212,104.62	39.28%	238,065.84	24.09%
Education Reform	2,166,359.46	1,555,433.81	39.28%	1,745,816.10	24.09%
Oklahoma Horse Racing Commission	74,428.58	78,064.86	-4.66%	63,455.46	17.29%
Purse Fund					
<u>Purses</u>					
Thoroughbred	1,618,960.23	1,841,060.95	-12.06%	1,418,423.67	14.14%
Quarterhorse	1,306,439.78	1,483,452.20	-11.93%	1,147,353.34	13.87%
Paint & Appaloosa	157,163.16	178,629.14	-12.02%	137,813.04	14.04%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	320,301.78	365,817.06	-12.44%	278,680.10	14.94%
Quarterhorse	438,896.02	502,738.02	-12.70%	380,040.05	15.49%
Paint & Appaloosa	36,763.04	42,058.66	-12.59%	31,897.35	15.25%
<u>Administration</u>					
Thoroughbred	19,889.86	22,634.65	-12.13%	17,406.19	14.27%
Quarterhorse	17,900.88	20,371.18	-12.13%	15,665.57	14.27%
Paint & Appaloosa	1,988.99	2,263.47	-12.13%	1,740.61	14.27%
<u>Benevolence</u>					
Thoroughbred	9,944.94	11,317.32	-12.13%	8,703.09	14.27%
Quarterhorse	8,950.43	10,185.59	-12.13%	7,832.78	14.27%
Paint & Appaloosa	994.49	1,131.73	-12.13%	870.31	14.27%
<u>Promotions</u>					
Thoroughbred	19,889.86	22,634.65	-12.13%	17,406.19	14.27%
Quarterhorse	17,900.88	20,371.18	-12.13%	15,665.57	14.27%
Paint & Appaloosa	1,988.99	2,263.47	-12.13%	1,740.61	14.27%
Licensee	\$8,371,541.70	\$9,240,438.50	-9.40%	\$7,162,516.80	16.88%



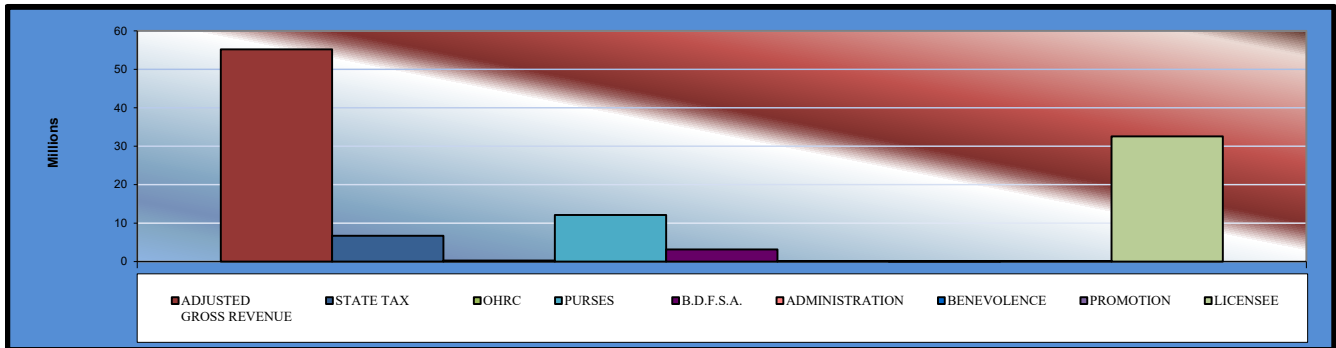
Gaming at Oklahoma Horse Racing Tracks

Will Rogers Downs and Remington Park

Year to Date Gaming Totals Comparison

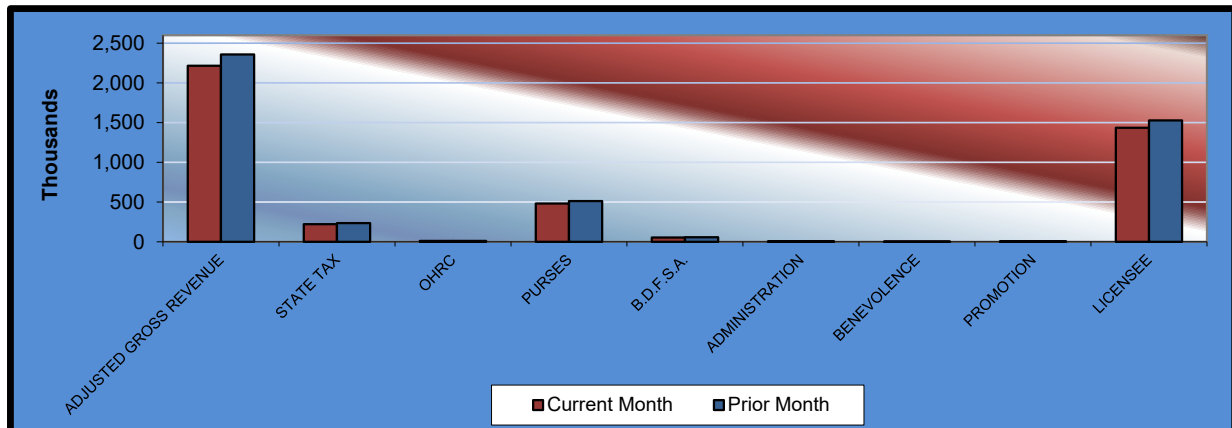
April 2025

	WILL ROGERS DOWNS	REMINGTON PARK	2025 TOTAL	2024 TOTAL	% CHANGE
Gaming Days This Year	120	120	240	242	-0.83%
Adjusted Gross Revenue	<u>\$8,408,016.97</u>	<u>\$46,794,418.71</u>	<u>\$55,202,435.68</u>	<u>\$51,845,105.21</u>	6.48%
State Tax					
General Revenue Fund	100,896.19	703,066.06	803,962.25	727,090.82	10.57%
Education Reform	739,905.50	5,155,817.68	5,895,723.18	5,331,999.35	10.57%
Oklahoma Horse Racing Commission	42,040.07	233,972.10	276,012.17	259,225.54	6.48%
Purse Fund					
<u>Purses</u>					
Thoroughbred	905,228.13	5,466,601.51	6,371,829.64	6,034,893.41	5.58%
Quarterhorse	828,751.97	4,308,768.50	5,137,520.47	4,867,716.13	5.54%
Paint & Appaloosa	92,083.53	526,287.73	618,371.26	585,752.17	5.57%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	109,251.67	1,154,437.58	1,263,689.25	1,195,542.59	5.70%
Quarterhorse	84,279.86	1,650,166.66	1,734,446.52	1,639,676.24	5.78%
Paint & Appaloosa	9,364.43	135,816.19	145,180.62	137,291.46	5.75%
<u>Administration</u>					
Thoroughbred	10,404.92	67,908.09	78,313.01	74,158.32	5.60%
Quarterhorse	9,364.43	61,117.29	70,481.72	66,742.49	5.60%
Paint & Appaloosa	1,040.50	6,790.81	7,831.31	7,415.82	5.60%
<u>Benevolence</u>					
Thoroughbred	5,202.47	33,954.05	39,156.52	37,079.15	5.60%
Quarterhorse	4,682.21	30,558.64	35,240.85	33,371.24	5.60%
Paint & Appaloosa	520.25	3,395.40	3,915.65	3,707.91	5.60%
<u>Promotions</u>					
Thoroughbred	10,404.92	67,908.09	78,313.01	74,158.32	5.60%
Quarterhorse	9,364.43	61,117.29	70,481.72	66,742.49	5.60%
Paint & Appaloosa	1,040.50	6,790.81	7,831.31	7,415.82	5.60%
Licensee	<u>\$5,444,190.99</u>	<u>\$27,119,944.23</u>	<u>\$32,564,135.22</u>	<u>\$30,695,125.94</u>	6.09%



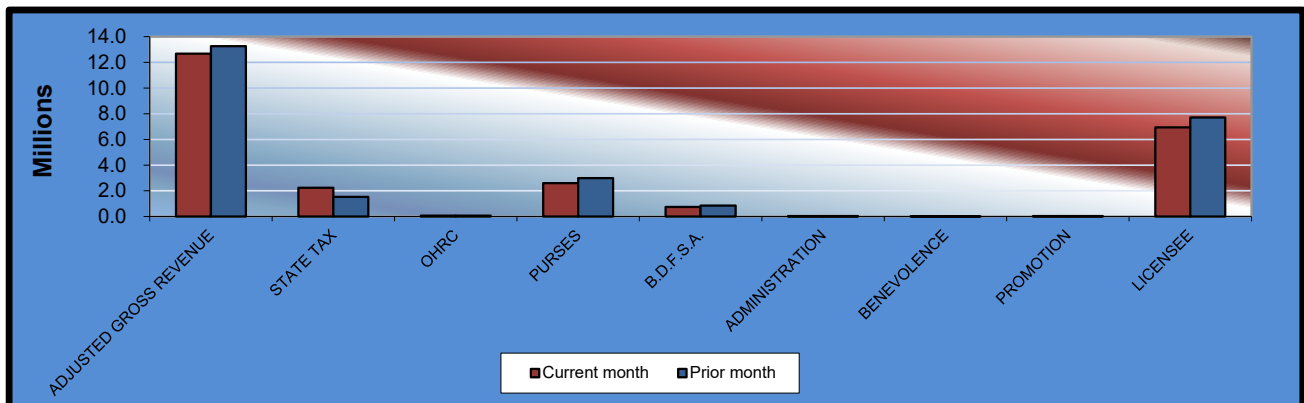
Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Will Rogers Downs Revenue
April 2025

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>April 2024</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$2,216,123.44	\$2,358,592.56	-6.04%	\$2,141,435.60	3.49%
State Tax					
General Revenue Fund	26,593.47	28,303.11	-6.04%	25,697.23	3.49%
Education Reform	195,018.86	207,556.15	-6.04%	188,446.32	3.49%
Oklahoma Horse Racing Commission	11,080.62	11,792.96	-6.04%	10,707.18	3.49%
Purse Fund					
<u>Purses</u>					
Thoroughbred	238,593.40	253,931.97	-6.04%	230,552.31	3.49%
Quarterhorse	218,436.36	232,479.11	-6.04%	211,074.62	3.49%
Paint & Appaloosa	24,270.70	25,831.00	-6.04%	23,452.75	3.49%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	28,795.75	30,646.96	-6.04%	27,825.28	3.49%
Quarterhorse	22,213.87	23,641.94	-6.04%	21,465.22	3.49%
Paint & Appaloosa	2,468.21	2,626.88	-6.04%	2,385.02	3.49%
<u>Administration</u>					
Thoroughbred	2,742.45	2,918.76	-6.04%	2,650.03	3.49%
Quarterhorse	2,468.21	2,626.88	-6.04%	2,385.02	3.49%
Paint & Appaloosa	274.25	291.88	-6.04%	265.00	3.49%
<u>Benevolence</u>					
Thoroughbred	1,371.23	1,459.38	-6.04%	1,325.01	3.49%
Quarterhorse	1,234.10	1,313.44	-6.04%	1,192.51	3.49%
Paint & Appaloosa	137.12	145.94	-6.04%	132.50	3.49%
<u>Promotions</u>					
Thoroughbred	2,742.45	2,918.76	-6.04%	2,650.03	3.49%
Quarterhorse	2,468.21	2,626.88	-6.04%	2,385.02	3.49%
Paint & Appaloosa	274.25	291.88	-6.04%	265.00	3.49%
Licensee	\$1,434,939.93	\$1,527,188.68	-6.04%	\$1,386,579.55	3.49%

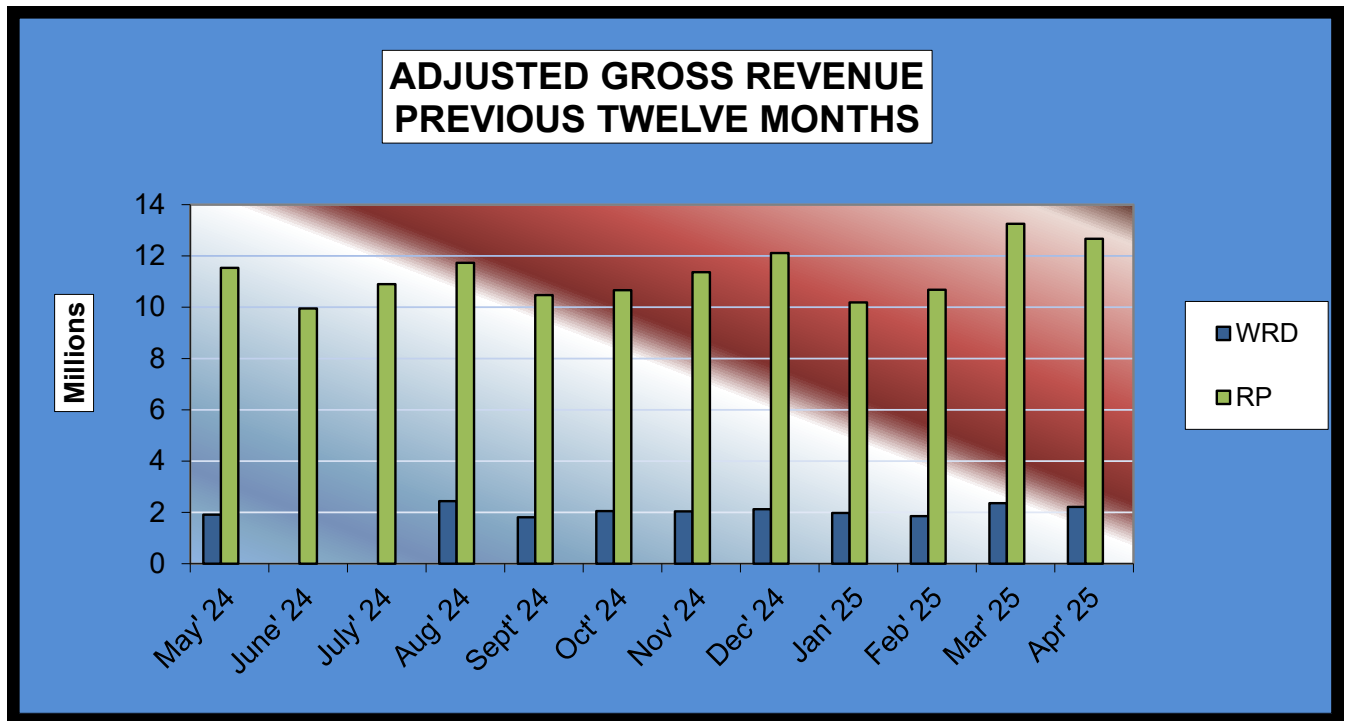


Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Remington Park Revenue
April 2025

<u>Remington Park</u>	<u>CURRENT</u> <u>MONTH</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>April</u> <u>2024</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$ 12,669,592.27	\$13,254,378.50	-4.41%	\$10,549,657.07	20.09%
State Tax					
General Revenue Fund	268,819.17	183,801.51	46.26%	212,368.61	26.58%
Education Reform	1,971,340.60	1,347,877.66	46.26%	1,557,369.78	26.58%
Oklahoma Horse Racing Commission	63,347.96	66,271.90	-4.41%	52,748.28	20.09%
Purse Fund					
<u>Purses</u>					
Thoroughbred	1,380,366.83	1,587,128.98	-13.03%	1,187,871.36	16.21%
Quarterhorse	1,088,003.42	1,250,973.09	-13.03%	936,278.72	16.21%
Paint & Appaloosa	132,892.46	152,798.14	-13.03%	114,360.29	16.21%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	291,506.03	335,170.10	-13.03%	250,854.82	16.21%
Quarterhorse	416,682.15	479,096.08	-13.03%	358,574.83	16.21%
Paint & Appaloosa	34,294.83	39,431.78	-13.03%	29,512.33	16.21%
<u>Administration</u>					
Thoroughbred	17,147.41	19,715.89	-13.03%	14,756.16	16.21%
Quarterhorse	15,432.67	17,744.30	-13.03%	13,280.55	16.21%
Paint & Appaloosa	1,714.74	1,971.59	-13.03%	1,475.61	16.21%
<u>Benevolence</u>					
Thoroughbred	8,573.71	9,857.94	-13.03%	7,378.08	16.21%
Quarterhorse	7,716.33	8,872.15	-13.03%	6,640.27	16.21%
Paint & Appaloosa	857.37	985.79	-13.03%	737.81	16.20%
<u>Promotions</u>					
Thoroughbred	17,147.41	19,715.89	-13.03%	14,756.16	16.21%
Quarterhorse	15,432.67	17,744.30	-13.03%	13,280.55	16.21%
Paint & Appaloosa	1,714.74	1,971.59	-13.03%	1,475.61	16.21%
Licensee	\$6,936,601.77	\$7,713,249.82	-10.07%	\$5,775,937.25	20.09%



**Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Prior Twelve Month Graph
April 2025**





Cindy Byrd, CPA | State Auditor & Inspector

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