



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

**Contract Audit**

August 2024

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

**OKLAHOMA HORSE RACING COMMISSION  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
AUGUST 2024**

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September 9, 2024

**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 August 2024. 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 August 2024**

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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 August 2024.

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,

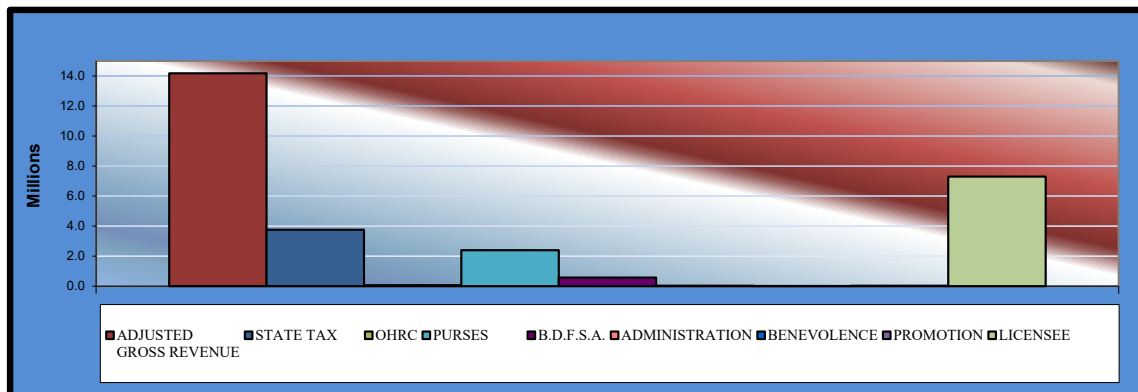
A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

September 6, 2024

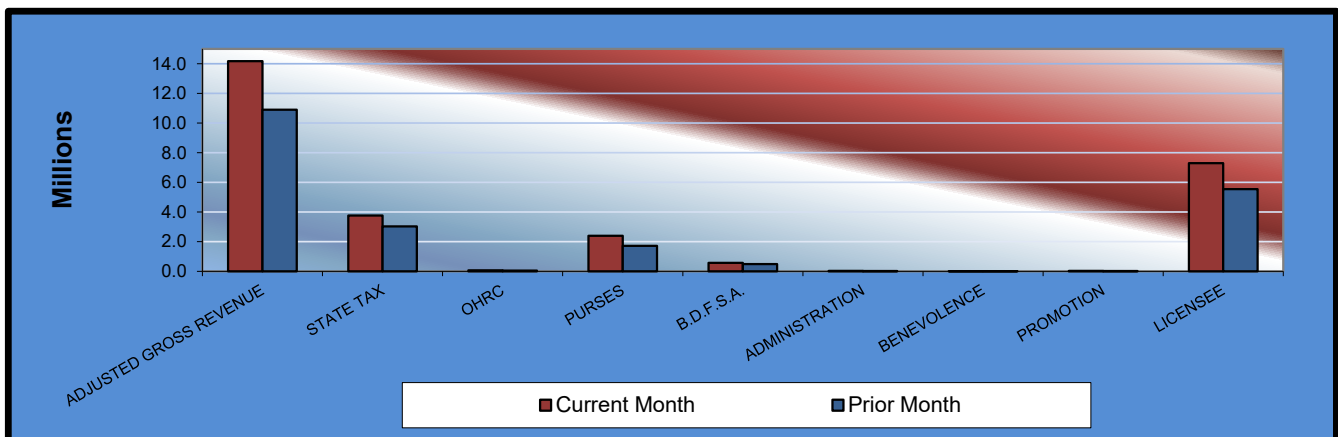
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue August 2024

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$14,171,414.78</u>	<u>\$2,437,671.76</u>	<u>\$11,733,743.02</u>
<b>State Tax</b>			
General Revenue Fund	451,666.81	29,252.06	422,414.75
Education Reform	3,312,223.27	214,515.11	3,097,708.16
<b>Oklahoma Horse Racing Commission</b>	70,857.08	12,188.36	58,668.72
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,248,224.42	315,465.19	932,759.23
Quarterhorse	1,024,013.51	288,813.83	735,199.68
Paint & Appaloosa	121,890.24	32,090.44	89,799.80
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	235,053.60	38,073.39	196,980.21
Quarterhorse	310,936.73	29,370.90	281,565.83
Paint & Appaloosa	26,437.57	3,263.43	23,174.14
<u>Administration</u>			
Thoroughbred	15,213.11	3,626.04	11,587.07
Quarterhorse	13,691.79	3,263.43	10,428.36
Paint & Appaloosa	1,521.31	362.60	1,158.71
<u>Benevolence</u>			
Thoroughbred	7,606.56	1,813.02	5,793.54
Quarterhorse	6,845.90	1,631.72	5,214.18
Paint & Appaloosa	760.65	181.30	579.35
<u>Promotions</u>			
Thoroughbred	15,213.11	3,626.04	11,587.07
Quarterhorse	13,691.79	3,263.43	10,428.36
Paint & Appaloosa	1,521.31	362.60	1,158.71
<b>Licensee</b>	<b>\$7,294,046.02</b>	<b>\$1,456,508.87</b>	<b>\$5,837,537.15</b>



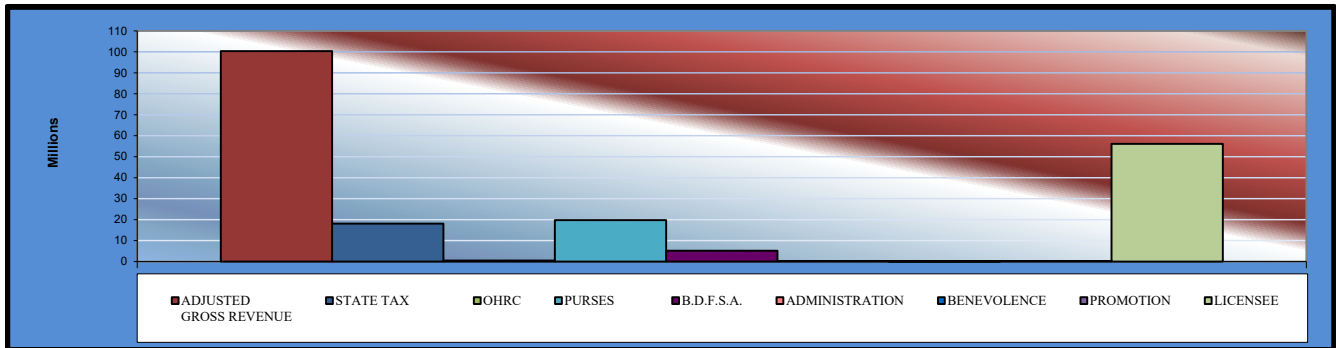
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year August 2024

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2023</u>	<u>% CHANGE</u>
Gaming Days	62	31	100.00%	62	0.00%
Adjusted Gross Revenue	\$14,171,414.78	\$10,899,969.38	30.01%	\$12,171,962.15	16.43%
<b>State Tax</b>					
General Revenue Fund	451,666.81	363,791.76	24.16%	390,508.67	15.66%
Education Reform	3,312,223.27	2,667,806.25	24.16%	2,863,730.34	15.66%
<b>Oklahoma Horse Racing Commission</b>	70,857.08	54,499.84	30.01%	60,859.82	16.43%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,248,224.42	914,456.01	36.50%	1,066,770.90	17.01%
Quarterhorse	1,024,013.51	720,773.05	42.07%	873,562.36	17.22%
Paint & Appaloosa	121,890.24	88,037.70	38.45%	104,103.02	17.09%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	235,053.60	193,114.93	21.72%	202,014.80	16.35%
Quarterhorse	310,936.73	276,040.76	12.64%	268,344.77	15.87%
Paint & Appaloosa	26,437.57	22,719.40	16.37%	22,775.56	16.08%
<u>Administration</u>					
Thoroughbred	15,213.11	11,359.70	33.92%	13,013.19	16.91%
Quarterhorse	13,691.79	10,223.74	33.92%	11,711.87	16.91%
Paint & Appaloosa	1,521.31	1,135.97	33.92%	1,301.32	16.91%
<u>Benevolence</u>					
Thoroughbred	7,606.56	5,679.85	33.92%	6,506.59	16.91%
Quarterhorse	6,845.90	5,111.87	33.92%	5,855.93	16.91%
Paint & Appaloosa	760.65	567.98	33.92%	650.65	16.91%
<u>Promotions</u>					
Thoroughbred	15,213.11	11,359.70	33.92%	13,013.19	16.91%
Quarterhorse	13,691.79	10,223.74	33.92%	11,711.87	16.91%
Paint & Appaloosa	1,521.31	1,135.97	33.92%	1,301.32	16.91%
<b>Licensee</b>	\$7,294,046.02	\$5,541,931.16	31.62%	\$6,254,225.98	16.63%



## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison August 2024

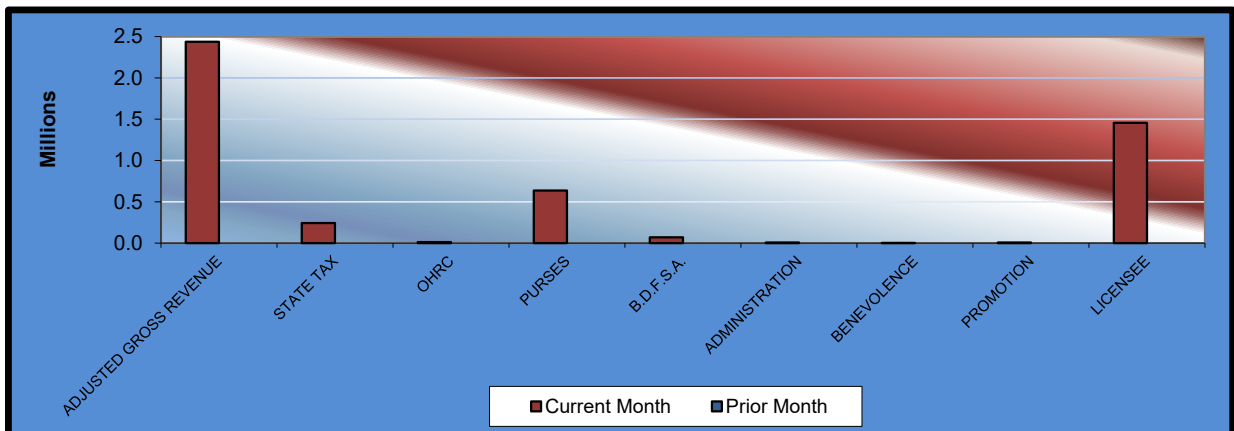
	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2024 TOTAL</b>	<b>2023 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	177	244	421	486	-13.37%
Adjusted Gross Revenue	\$12,450,905.75	\$87,865,856.45	\$100,316,762.20	\$102,986,462.59	-2.59%
<b>State Tax</b>					
General Revenue Fund	149,410.87	2,023,170.83	2,172,581.70	2,210,399.87	-1.71%
Education Reform	1,095,679.69	14,836,586.09	15,932,265.78	16,209,599.13	-1.71%
<b>Oklahoma Horse Racing Commission</b>	62,254.52	439,329.30	501,583.82	514,932.32	-2.59%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,393,802.82	8,997,286.47	10,391,089.29	10,724,556.09	-3.11%
Quarterhorse	1,276,050.49	7,091,649.98	8,367,700.47	8,670,556.93	-3.49%
Paint & Appaloosa	141,783.41	866,198.43	1,007,981.84	1,041,799.07	-3.25%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	168,217.59	1,900,048.07	2,068,265.66	2,110,244.59	-1.99%
Quarterhorse	129,767.86	2,715,951.06	2,845,718.92	2,880,763.70	-1.22%
Paint & Appaloosa	14,418.66	223,535.06	237,953.72	241,681.04	-1.54%
<u>Administration</u>					
Thoroughbred	16,020.74	111,767.53	127,788.27	131,639.01	-2.93%
Quarterhorse	14,418.66	100,590.78	115,009.44	118,475.07	-2.93%
Paint & Appaloosa	1,602.07	11,176.74	12,778.81	13,163.88	-2.93%
<u>Benevolence</u>					
Thoroughbred	8,010.36	55,883.76	63,894.12	65,819.47	-2.93%
Quarterhorse	7,209.33	50,295.40	57,504.73	59,237.53	-2.93%
Paint & Appaloosa	801.03	5,588.37	6,389.40	6,581.95	-2.93%
<u>Promotions</u>					
Thoroughbred	16,020.74	111,767.53	127,788.27	131,639.01	-2.93%
Quarterhorse	14,418.66	100,590.78	115,009.44	118,475.07	-2.93%
Paint & Appaloosa	1,602.07	11,176.74	12,778.81	13,163.88	-2.93%
<b>Licensee</b>	\$7,939,416.18	\$48,213,263.53	\$56,152,679.71	\$57,723,734.98	-2.72%





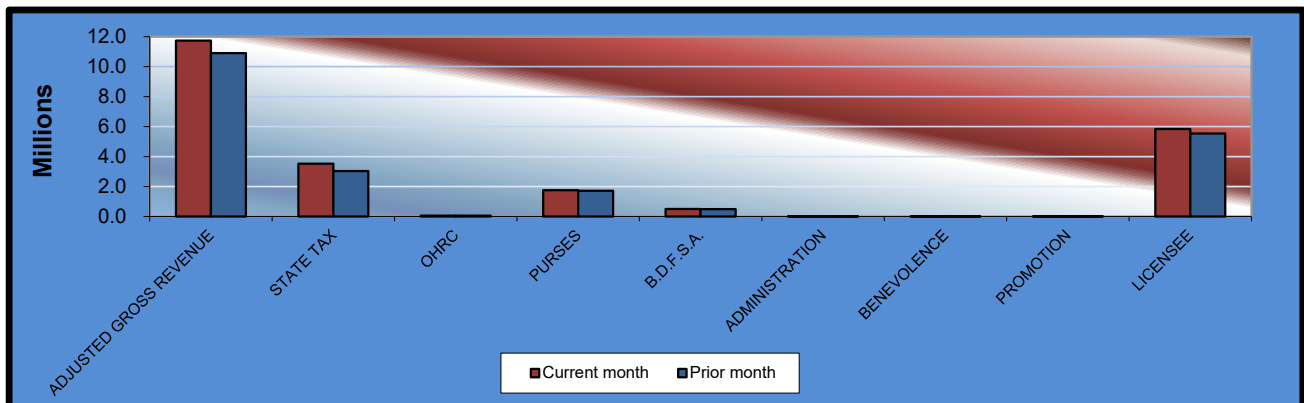
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Will Rogers Downs Revenue August 2024

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2023</u>	<u>% CHANGE</u>
Gaming Days	31	0	100.00%	31	0.00%
<b>Will Rogers was not operating 5/26/2024 through 7/31/2024 due to storm damage. It began operating again 8/1/2024.</b>					
Adjusted Gross Revenue	\$2,437,671.76	\$0.00	100.00%	\$1,986,748.15	22.70%
<b>State Tax</b>					
General Revenue Fund	29,252.06	0.00	100.00%	23,840.97	22.70%
Education Reform	214,515.11	0.00	100.00%	174,833.84	22.70%
<b>Oklahoma Horse Racing Commission</b>					
	12,188.36	0.00	100.00%	9,933.74	22.70%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	315,465.19	0.00	100.00%	257,110.05	22.70%
Quarterhorse	288,813.83	0.00	100.00%	235,388.68	22.70%
Paint & Appaloosa	32,090.44	0.00	100.00%	26,154.30	22.70%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	38,073.39	0.00	100.00%	31,030.52	22.70%
Quarterhorse	29,370.90	0.00	100.00%	23,937.83	22.70%
Paint & Appaloosa	3,263.43	0.00	100.00%	2,659.76	22.70%
<u>Administration</u>					
Thoroughbred	3,626.04	0.00	100.00%	2,955.29	22.70%
Quarterhorse	3,263.43	0.00	100.00%	2,659.76	22.70%
Paint & Appaloosa	362.60	0.00	100.00%	295.53	22.69%
<u>Benevolence</u>					
Thoroughbred	1,813.02	0.00	100.00%	1,477.64	22.70%
Quarterhorse	1,631.72	0.00	100.00%	1,329.88	22.70%
Paint & Appaloosa	181.30	0.00	100.00%	147.76	22.70%
<u>Promotions</u>					
Thoroughbred	3,626.04	0.00	100.00%	2,955.29	22.70%
Quarterhorse	3,263.43	0.00	100.00%	2,659.76	22.70%
Paint & Appaloosa	362.60	0.00	100.00%	295.53	22.69%
<b>Licensee</b>	<b>\$1,456,508.87</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$1,187,082.02</b>	<b>22.70%</b>

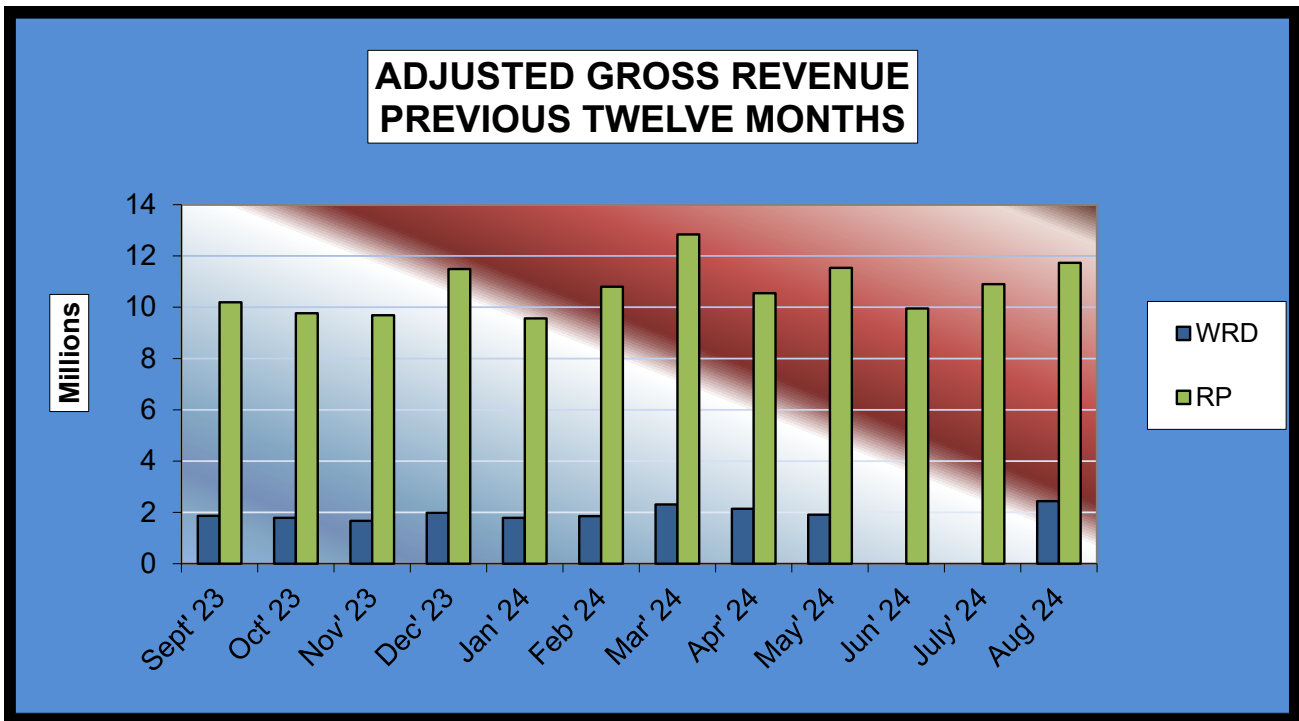


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
August 2024**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2023</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	11,733,743.02	\$10,899,969.38	7.65%	\$10,185,214.00	15.20%
<b>State Tax</b>					
General Revenue Fund	422,414.75	363,791.76	16.11%	366,667.70	15.20%
Education Reform	3,097,708.16	2,667,806.25	16.11%	2,688,896.50	15.20%
<b>Oklahoma Horse Racing Commission</b>	58,668.72	54,499.84	7.65%	50,926.08	15.20%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	932,759.23	914,456.01	2.00%	809,660.85	15.20%
Quarterhorse	735,199.68	720,773.05	2.00%	638,173.68	15.20%
Paint & Appaloosa	89,799.80	88,037.70	2.00%	77,948.72	15.20%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	196,980.21	193,114.93	2.00%	170,984.28	15.20%
Quarterhorse	281,565.83	276,040.76	2.00%	244,406.94	15.20%
Paint & Appaloosa	23,174.14	22,719.40	2.00%	20,115.80	15.20%
<u>Administration</u>					
Thoroughbred	11,587.07	11,359.70	2.00%	10,057.90	15.20%
Quarterhorse	10,428.36	10,223.74	2.00%	9,052.11	15.20%
Paint & Appaloosa	1,158.71	1,135.97	2.00%	1,005.79	15.20%
<u>Benevolence</u>					
Thoroughbred	5,793.54	5,679.85	2.00%	5,028.95	15.20%
Quarterhorse	5,214.18	5,111.87	2.00%	4,526.05	15.20%
Paint & Appaloosa	579.35	567.98	2.00%	502.89	15.20%
<u>Promotions</u>					
Thoroughbred	11,587.07	11,359.70	2.00%	10,057.90	15.20%
Quarterhorse	10,428.36	10,223.74	2.00%	9,052.11	15.20%
Paint & Appaloosa	1,158.71	1,135.97	2.00%	1,005.79	15.20%
<b>Licensee</b>	\$5,837,537.15	\$5,541,931.16	5.33%	\$5,067,143.96	15.20%



Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
August 2024



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



**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)