



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

**Contract Audit**

October 2024

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

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

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November 12, 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 October 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 October 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 October 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,

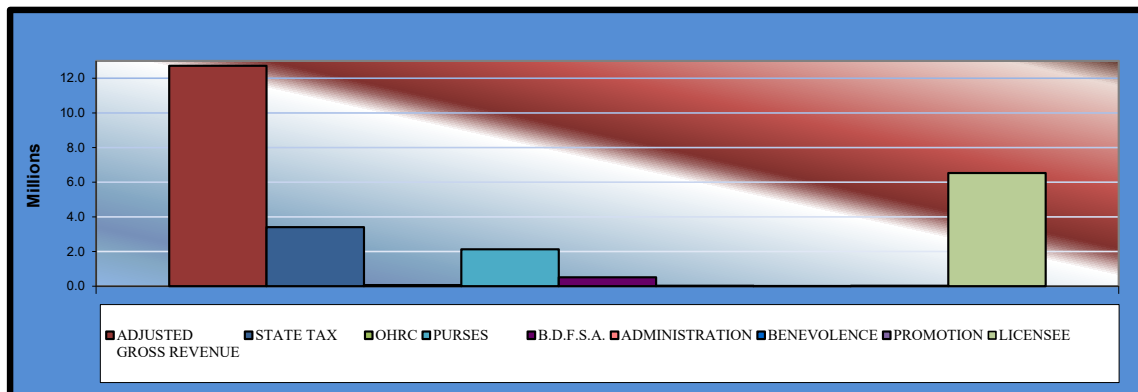
A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

November 12, 2024

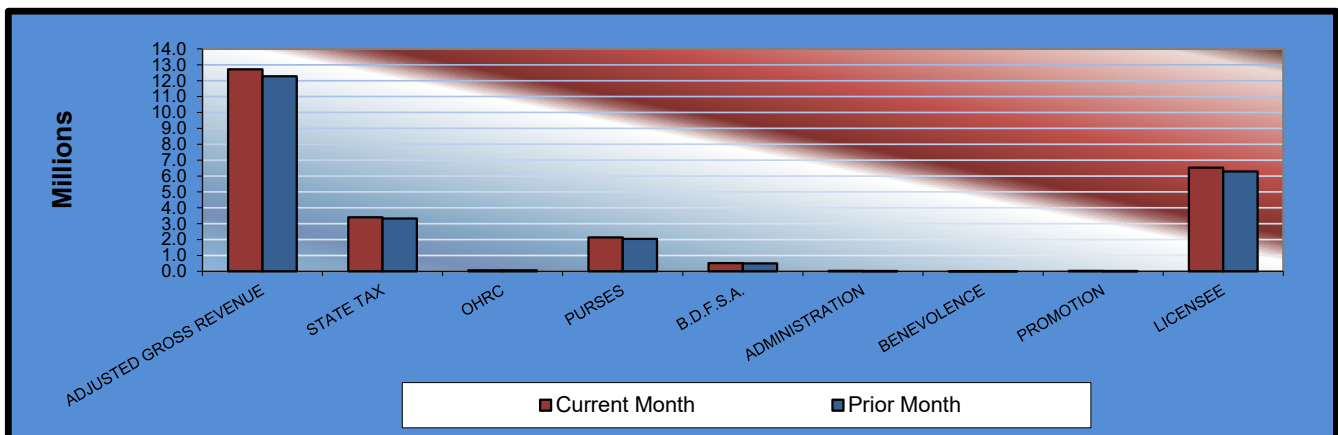
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue October 2024

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$12,715,364.80</u>	<u>\$2,049,301.18</u>	<u>\$10,666,063.62</u>
<b>State Tax</b>			
General Revenue Fund	408,569.89	24,591.60	383,978.29
Education Reform	2,996,179.31	180,338.51	2,815,840.80
<b>Oklahoma Horse Racing Commission</b>	63,576.82	10,246.50	53,330.32
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,113,090.57	265,205.18	847,885.39
Quarterhorse	911,102.15	242,799.93	668,302.22
Paint & Appaloosa	108,606.50	26,977.78	81,628.72
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	211,064.06	32,007.52	179,056.54
Quarterhorse	280,637.05	24,691.52	255,945.53
Paint & Appaloosa	23,808.98	2,743.50	21,065.48
<u>Administration</u>			
Thoroughbred	13,581.08	3,048.34	10,532.74
Quarterhorse	12,222.96	2,743.50	9,479.46
Paint & Appaloosa	1,358.10	304.83	1,053.27
<u>Benevolence</u>			
Thoroughbred	6,790.54	1,524.17	5,266.37
Quarterhorse	6,111.48	1,371.75	4,739.73
Paint & Appaloosa	679.06	152.42	526.64
<u>Promotions</u>			
Thoroughbred	13,581.08	3,048.34	10,532.74
Quarterhorse	12,222.96	2,743.50	9,479.46
Paint & Appaloosa	1,358.10	304.83	1,053.27
<b>Licensee</b>	<b>\$6,530,824.11</b>	<b>\$1,224,457.46</b>	<b>\$5,306,366.65</b>



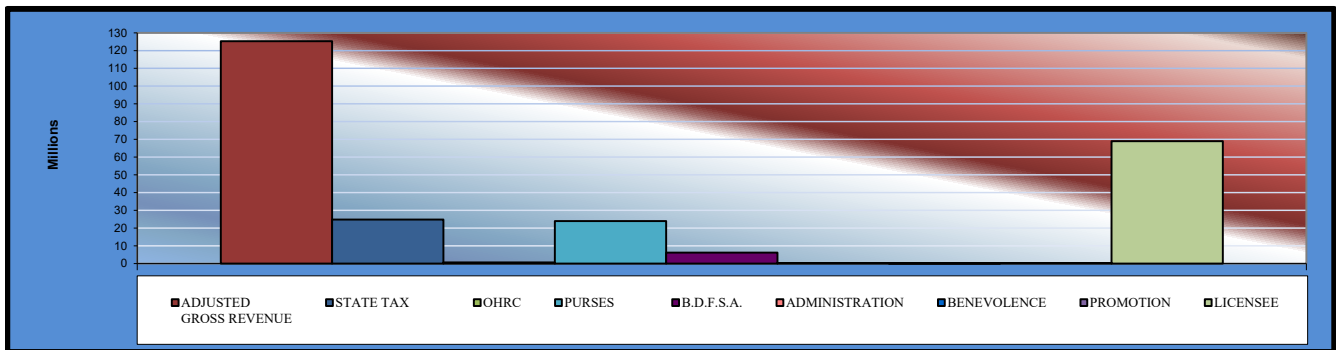
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year October 2024

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>October 2023</u>	<u>% CHANGE</u>
Gaming Days	62	60	3.33%	62	0.00%
Adjusted Gross Revenue	\$12,715,364.80	\$12,281,448.49	3.53%	\$11,550,996.95	10.08%
<b>State Tax</b>					
General Revenue Fund	408,569.89	398,717.36	2.47%	372,990.77	9.54%
Education Reform	2,996,179.31	2,923,927.30	2.47%	2,735,265.72	9.54%
<b>Oklahoma Horse Racing Commission</b>	63,576.82	61,407.24	3.53%	57,754.98	10.08%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,113,090.57	1,066,598.89	4.36%	1,007,347.68	10.50%
Quarterhorse	911,102.15	870,497.26	4.66%	823,404.43	10.65%
Paint & Appaloosa	108,606.50	103,961.03	4.47%	98,239.98	10.55%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	211,064.06	204,060.61	3.43%	191,825.89	10.03%
Quarterhorse	280,637.05	273,096.29	2.76%	255,851.77	9.69%
Paint & Appaloosa	23,808.98	23,104.92	3.05%	21,677.37	9.83%
<u>Administration</u>					
Thoroughbred	13,581.08	13,032.40	4.21%	12,299.21	10.42%
Quarterhorse	12,222.96	11,729.16	4.21%	11,069.29	10.42%
Paint & Appaloosa	1,358.10	1,303.24	4.21%	1,229.92	10.42%
<u>Benevolence</u>					
Thoroughbred	6,790.54	6,516.21	4.21%	6,149.61	10.42%
Quarterhorse	6,111.48	5,864.59	4.21%	5,534.65	10.42%
Paint & Appaloosa	679.06	651.62	4.21%	614.97	10.42%
<u>Promotions</u>					
Thoroughbred	13,581.08	13,032.40	4.21%	12,299.21	10.42%
Quarterhorse	12,222.96	11,729.16	4.21%	11,069.29	10.42%
Paint & Appaloosa	1,358.10	1,303.24	4.21%	1,229.92	10.42%
<b>Licensee</b>	\$6,530,824.11	\$6,290,915.57	3.81%	\$5,925,142.29	10.22%



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

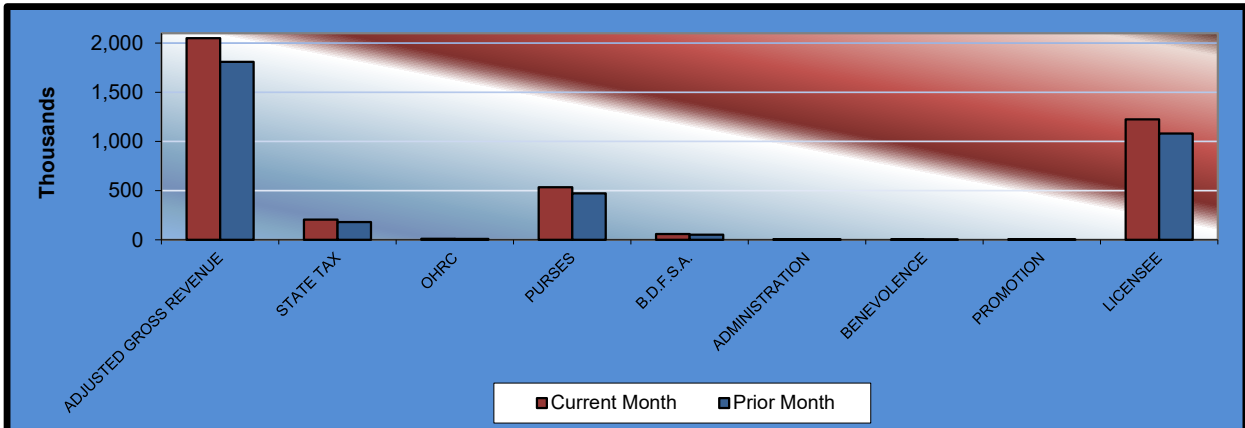
	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2024 TOTAL</b>	<b>2023 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	238	305	543	608	-10.69%
Adjusted Gross Revenue	\$16,309,156.31	\$109,004,419.18	\$125,313,575.49	\$126,595,084.63	-1.01%
<b>State Tax</b>					
General Revenue Fund	195,709.86	2,784,159.09	2,979,868.95	2,972,714.90	0.24%
Education Reform	1,435,205.75	20,417,166.64	21,852,372.39	21,799,909.36	0.24%
<b>Oklahoma Horse Racing Commission</b>	81,545.76	545,022.12	626,567.88	632,975.42	-1.01%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,893,108.66	10,677,670.09	12,570,778.75	12,783,487.81	-1.66%
Quarterhorse	1,733,173.61	8,416,126.27	10,149,299.88	10,353,540.77	-1.97%
Paint & Appaloosa	192,574.88	1,027,974.49	1,220,549.37	1,242,593.80	-1.77%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	228,478.64	2,254,911.69	2,483,390.33	2,502,308.61	-0.76%
Quarterhorse	176,254.96	3,223,197.30	3,399,452.26	3,403,676.02	-0.12%
Paint & Appaloosa	19,583.89	265,283.73	284,867.62	285,985.87	-0.39%
<u>Administration</u>					
Thoroughbred	21,759.89	132,641.86	154,401.75	156,777.42	-1.52%
Quarterhorse	19,583.89	119,377.67	138,961.56	141,099.64	-1.52%
Paint & Appaloosa	2,175.98	13,264.17	15,440.15	15,677.72	-1.52%
<u>Benevolence</u>					
Thoroughbred	10,879.94	66,320.93	77,200.87	78,388.68	-1.52%
Quarterhorse	9,791.95	59,688.85	69,480.80	70,549.82	-1.52%
Paint & Appaloosa	1,087.99	6,632.09	7,720.08	7,838.88	-1.52%
<u>Promotions</u>					
Thoroughbred	21,759.89	132,641.86	154,401.75	156,777.42	-1.52%
Quarterhorse	19,583.89	119,377.67	138,961.56	141,099.64	-1.52%
Paint & Appaloosa	2,175.98	13,264.17	15,440.15	15,677.72	-1.52%
<b>Licensee</b>	\$10,244,720.90	\$58,729,698.49	\$68,974,419.39	\$69,834,005.13	-1.23%





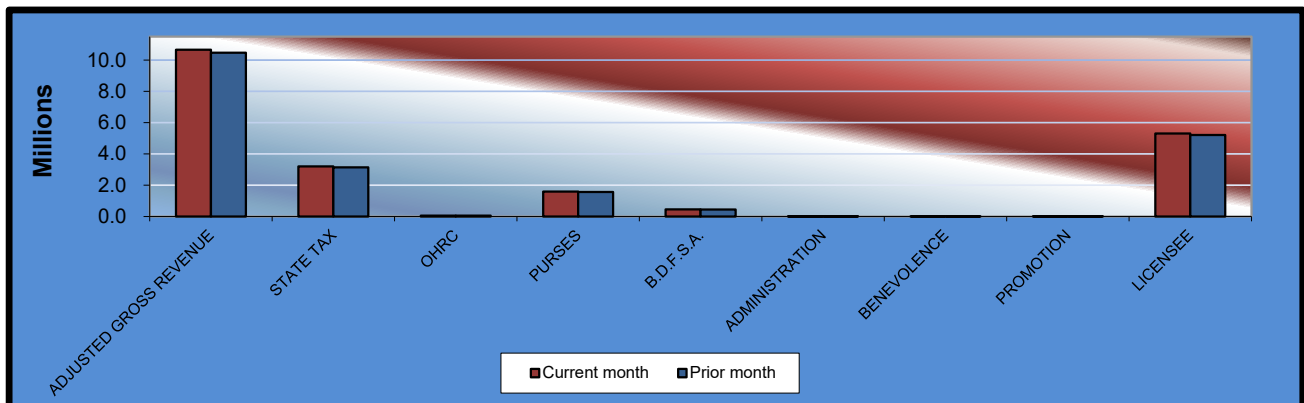
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Will Rogers Downs Revenue October 2024

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>October 2023</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
<i>Will Rogers was not operating 5/26/2024 through 7/31/2024 due to storm damage. It began operation again 8/01/2024.</i>					
Adjusted Gross Revenue	\$2,049,301.18	\$1,808,949.38	13.29%	\$1,785,212.94	14.79%
<b>State Tax</b>					
General Revenue Fund	24,591.60	21,707.39	13.29%	21,422.55	14.79%
Education Reform	180,338.51	159,187.55	13.29%	157,098.74	14.79%
<b>Oklahoma Horse Racing Commission</b>					
	10,246.50	9,044.74	13.29%	8,926.06	14.79%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	265,205.18	234,100.66	13.29%	231,028.89	14.79%
Quarterhorse	242,799.93	214,323.19	13.29%	211,510.92	14.79%
Paint & Appaloosa	26,977.78	23,813.69	13.29%	23,501.21	14.79%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	32,007.52	28,253.53	13.29%	27,882.79	14.79%
Quarterhorse	24,691.52	21,795.58	13.29%	21,509.58	14.79%
Paint & Appaloosa	2,743.50	2,421.73	13.29%	2,389.95	14.79%
<u>Administration</u>					
Thoroughbred	3,048.34	2,690.81	13.29%	2,655.50	14.79%
Quarterhorse	2,743.50	2,421.73	13.29%	2,389.95	14.79%
Paint & Appaloosa	304.83	269.08	13.29%	265.55	14.79%
<u>Benevolence</u>					
Thoroughbred	1,524.17	1,345.41	13.29%	1,327.75	14.79%
Quarterhorse	1,371.75	1,210.87	13.29%	1,194.98	14.79%
Paint & Appaloosa	152.42	134.54	13.29%	132.78	14.79%
<u>Promotions</u>					
Thoroughbred	3,048.34	2,690.81	13.29%	2,655.50	14.79%
Quarterhorse	2,743.50	2,421.73	13.29%	2,389.95	14.79%
Paint & Appaloosa	304.83	269.08	13.29%	265.55	14.79%
<b>Licensee</b>	<b>\$1,224,457.46</b>	<b>\$1,080,847.26</b>	<b>13.29%</b>	<b>\$1,066,664.74</b>	<b>14.79%</b>

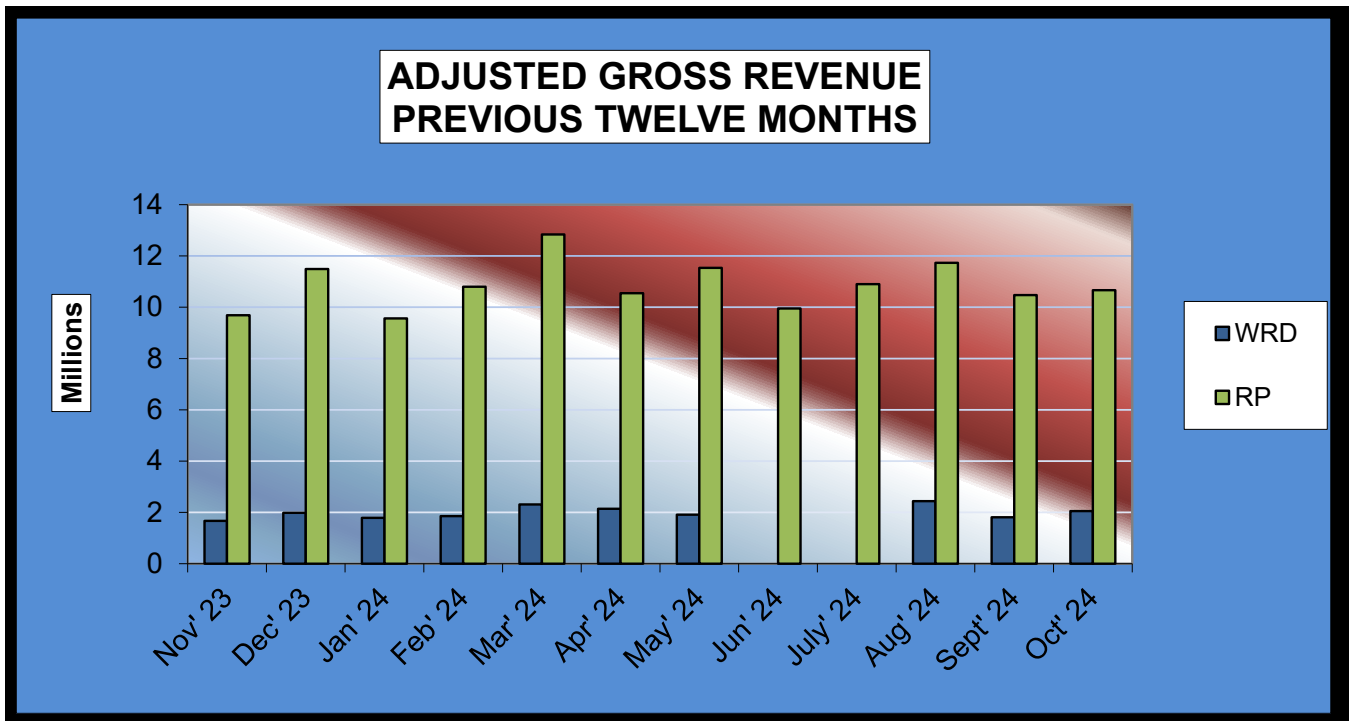


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
October 2024**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>October 2023</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Adjusted Gross Revenue	10,666,063.62	\$10,472,499.11	1.85%	\$9,765,784.01	9.22%
<b>State Tax</b>					
General Revenue Fund	383,978.29	377,009.97	1.85%	351,568.22	9.22%
Education Reform	2,815,840.80	2,764,739.75	1.85%	2,578,166.98	9.22%
<b>Oklahoma Horse Racing Commission</b>	53,330.32	52,362.50	1.85%	48,828.92	9.22%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	847,885.39	832,498.23	1.85%	776,318.79	9.22%
Quarterhorse	668,302.22	656,174.07	1.85%	611,893.51	9.22%
Paint & Appaloosa	81,628.72	80,147.34	1.85%	74,738.77	9.22%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	179,056.54	175,807.08	1.85%	163,943.10	9.22%
Quarterhorse	255,945.53	251,300.71	1.85%	234,342.19	9.22%
Paint & Appaloosa	21,065.48	20,683.19	1.85%	19,287.42	9.22%
<u>Administration</u>					
Thoroughbred	10,532.74	10,341.59	1.85%	9,643.71	9.22%
Quarterhorse	9,479.46	9,307.43	1.85%	8,679.34	9.22%
Paint & Appaloosa	1,053.27	1,034.16	1.85%	964.37	9.22%
<u>Benevolence</u>					
Thoroughbred	5,266.37	5,170.80	1.85%	4,821.86	9.22%
Quarterhorse	4,739.73	4,653.72	1.85%	4,339.67	9.22%
Paint & Appaloosa	526.64	517.08	1.85%	482.19	9.22%
<u>Promotions</u>					
Thoroughbred	10,532.74	10,341.59	1.85%	9,643.71	9.22%
Quarterhorse	9,479.46	9,307.43	1.85%	8,679.34	9.22%
Paint & Appaloosa	1,053.27	1,034.16	1.85%	964.37	9.22%
<b>Licensee</b>	\$5,306,366.65	\$5,210,068.31	1.85%	\$4,858,477.55	9.22%



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



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



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

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