



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

**Contract Audit**

September 2023

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

**OKLAHOMA HORSE RACING COMMISSION  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
SEPTEMBER 2023**

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October 9, 2023

**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 September 2023. 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 September 2023**

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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 September 2023.

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,

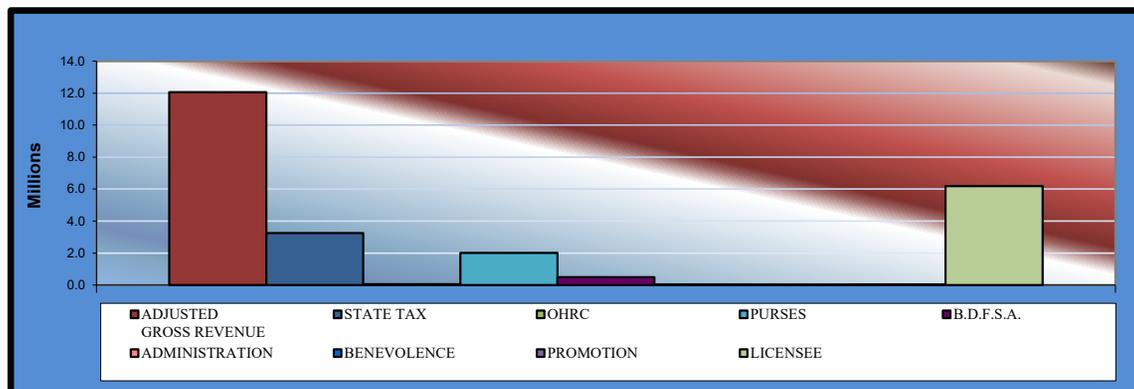
A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

October 9, 2023

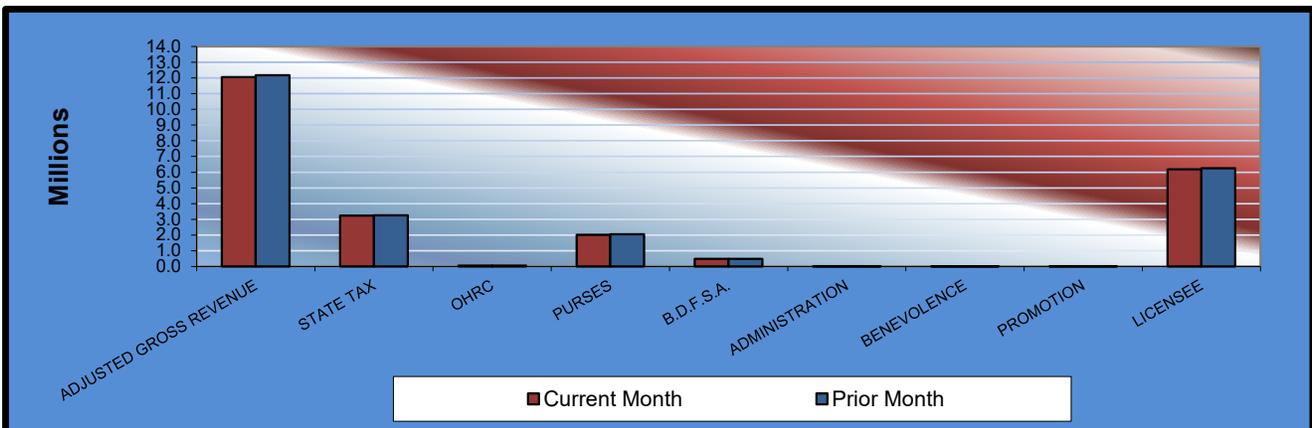
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue September 2023

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$12,057,625.09</u>	<u>\$1,864,593.80</u>	<u>\$10,193,031.29</u>
<b>State Tax</b>			
General Revenue Fund	389,324.26	22,375.13	366,949.13
Education Reform	2,855,044.51	164,084.25	2,690,960.26
<b>Oklahoma Horse Racing Commission</b>	60,288.12	9,322.96	50,965.16
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,051,584.04	241,301.76	810,282.28
Quarterhorse	859,579.41	220,915.93	638,663.48
Paint & Appaloosa	102,554.75	24,546.21	78,008.54
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	200,238.13	29,122.62	171,115.51
Quarterhorse	267,060.55	22,466.02	244,594.53
Paint & Appaloosa	22,627.46	2,496.22	20,131.24
<u>Administration</u>			
Thoroughbred	12,839.20	2,773.58	10,065.62
Quarterhorse	11,555.28	2,496.22	9,059.06
Paint & Appaloosa	1,283.92	277.36	1,006.56
<u>Benevolence</u>			
Thoroughbred	6,419.60	1,386.79	5,032.81
Quarterhorse	5,777.64	1,248.11	4,529.53
Paint & Appaloosa	641.96	138.68	503.28
<u>Promotions</u>			
Thoroughbred	12,839.20	2,773.58	10,065.62
Quarterhorse	11,555.28	2,496.22	9,059.06
Paint & Appaloosa	1,283.92	277.36	1,006.56
<b>Licensee</b>	<b>\$6,185,127.86</b>	<b>\$1,114,094.80</b>	<b>\$5,071,033.06</b>



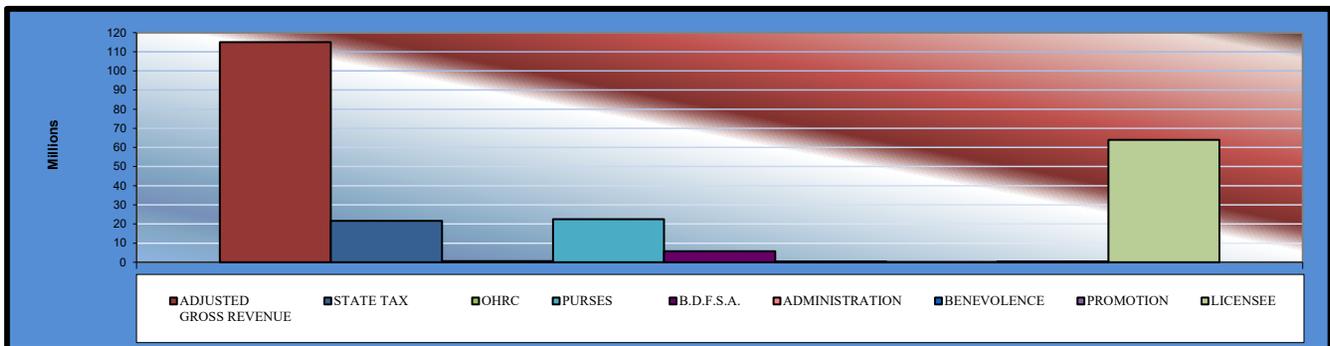
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year September 2023

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2022</u>	<u>% CHANGE</u>
Gaming Days	60	62	-3.23%	60	0.00%
Adjusted Gross Revenue	\$12,057,625.09	\$12,171,962.15	-0.94%	\$12,224,291.40	-1.36%
<b>State Tax</b>					
General Revenue Fund	389,324.26	390,508.67	-0.30%	403,429.21	-3.50%
Education Reform	2,855,044.51	2,863,730.34	-0.30%	2,958,480.89	-3.50%
<b>Oklahoma Horse Racing Commission</b>					
	60,288.12	60,859.82	-0.94%	61,121.46	-1.36%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,051,584.04	1,066,770.90	-1.42%	1,047,975.05	0.34%
Quarterhorse	859,579.41	873,562.36	-1.60%	851,170.52	0.99%
Paint & Appaloosa	102,554.75	104,103.02	-1.49%	101,969.10	0.57%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	200,238.13	202,014.80	-0.88%	203,430.74	-1.57%
Quarterhorse	267,060.55	268,344.77	-0.48%	275,094.67	-2.92%
Paint & Appaloosa	22,627.46	22,775.56	-0.65%	23,171.49	-2.35%
<u>Administration</u>					
Thoroughbred	12,839.20	13,013.19	-1.34%	12,834.93	0.03%
Quarterhorse	11,555.28	11,711.87	-1.34%	11,551.44	0.03%
Paint & Appaloosa	1,283.92	1,301.32	-1.34%	1,283.49	0.03%
<u>Benevolence</u>					
Thoroughbred	6,419.60	6,506.59	-1.34%	6,417.46	0.03%
Quarterhorse	5,777.64	5,855.93	-1.34%	5,775.72	0.03%
Paint & Appaloosa	641.96	650.65	-1.34%	641.74	0.03%
<u>Promotions</u>					
Thoroughbred	12,839.20	13,013.19	-1.34%	12,834.93	0.03%
Quarterhorse	11,555.28	11,711.87	-1.34%	11,551.44	0.03%
Paint & Appaloosa	1,283.92	1,301.32	-1.34%	1,283.49	0.03%
<b>Licensee</b>	\$6,185,127.86	\$6,254,225.98	-1.10%	\$6,234,273.63	-0.79%



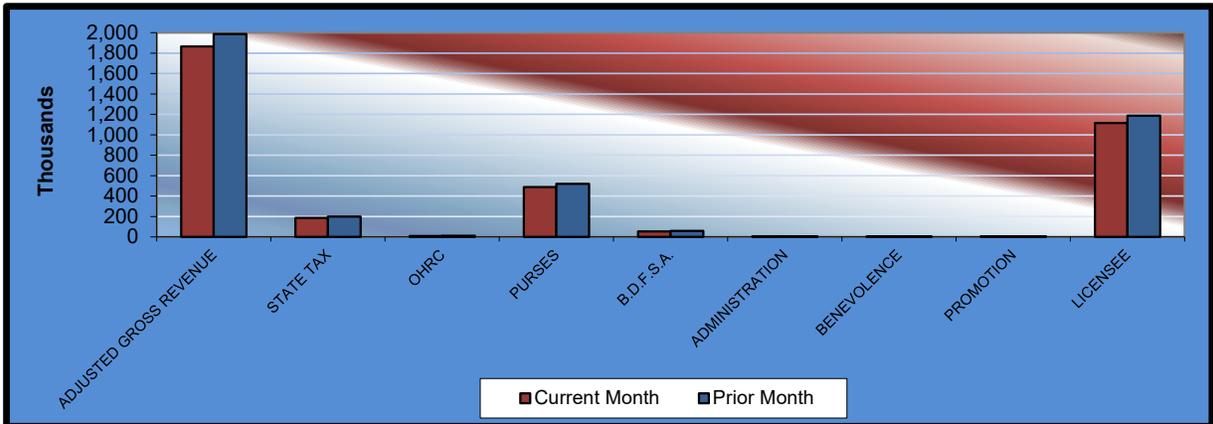
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison September 2023

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2023 TOTAL</b>	<b>2022 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	273	273	546	546	0.00%
Adjusted Gross Revenue	\$16,744,292.61	\$98,299,795.07	\$115,044,087.68	\$114,019,180.53	0.90%
<b>State Tax</b>					
General Revenue Fund	200,931.50	2,398,792.63	2,599,724.13	2,576,701.53	0.89%
Education Reform	1,473,497.75	17,591,145.89	19,064,643.64	18,895,811.44	0.89%
<b>Oklahoma Horse Racing Commission</b>	83,721.46	491,498.98	575,220.44	570,095.90	0.90%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,949,420.79	9,826,719.34	11,776,140.13	11,665,774.25	0.95%
Quarterhorse	1,784,728.36	7,745,407.98	9,530,136.34	9,433,616.69	1.02%
Paint & Appaloosa	198,303.17	946,050.65	1,144,353.82	1,133,320.55	0.97%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	235,274.91	2,075,207.81	2,310,482.72	2,293,948.53	0.72%
Quarterhorse	181,497.79	2,966,326.46	3,147,824.25	3,130,133.78	0.57%
Paint & Appaloosa	20,166.41	244,142.09	264,308.50	262,651.77	0.63%
<u>Administration</u>					
Thoroughbred	22,407.15	122,071.06	144,478.21	143,176.64	0.91%
Quarterhorse	20,166.41	109,863.94	130,030.35	128,859.00	0.91%
Paint & Appaloosa	2,240.71	12,207.09	14,447.80	14,317.66	0.91%
<u>Benevolence</u>					
Thoroughbred	11,203.55	61,035.52	72,239.07	71,588.32	0.91%
Quarterhorse	10,083.20	54,931.97	65,015.17	64,429.49	0.91%
Paint & Appaloosa	1,120.36	6,103.55	7,223.91	7,158.82	0.91%
<u>Promotions</u>					
Thoroughbred	22,407.15	122,071.06	144,478.21	143,176.64	0.91%
Quarterhorse	20,166.41	109,863.94	130,030.35	128,859.00	0.91%
Paint & Appaloosa	2,240.71	12,207.09	14,447.80	14,317.66	0.91%
<b>Licensee</b>	\$10,504,714.82	\$53,404,148.02	\$63,908,862.84	\$63,341,242.86	0.90%



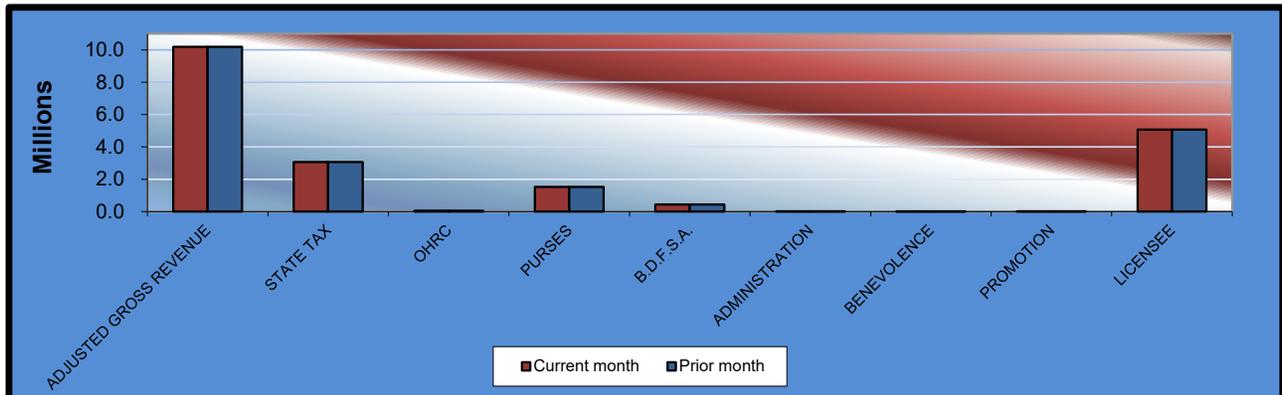
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Will Rogers Downs Revenue September 2023

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2022</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,864,593.80	\$1,986,748.15	-6.15%	\$1,526,886.59	22.12%
<b>State Tax</b>					
General Revenue Fund	22,375.13	23,840.97	-6.15%	18,322.64	22.12%
Education Reform	164,084.25	174,833.84	-6.15%	134,366.02	22.12%
<b>Oklahoma Horse Racing Commission</b>	9,322.96	9,933.74	-6.15%	7,634.44	22.12%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	241,301.76	257,110.05	-6.15%	197,598.22	22.12%
Quarterhorse	220,915.93	235,388.68	-6.15%	180,904.57	22.12%
Paint & Appaloosa	24,546.21	26,154.30	-6.15%	20,100.52	22.12%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	29,122.62	31,030.52	-6.15%	23,848.06	22.12%
Quarterhorse	22,466.02	23,937.83	-6.15%	18,397.07	22.12%
Paint & Appaloosa	2,496.22	2,659.76	-6.15%	2,044.12	22.12%
<u>Administration</u>					
Thoroughbred	2,773.58	2,955.29	-6.15%	2,271.24	22.12%
Quarterhorse	2,496.22	2,659.76	-6.15%	2,044.12	22.12%
Paint & Appaloosa	277.36	295.53	-6.15%	227.12	22.12%
<u>Benevolence</u>					
Thoroughbred	1,386.79	1,477.64	-6.15%	1,135.62	22.12%
Quarterhorse	1,248.11	1,329.88	-6.15%	1,022.06	22.12%
Paint & Appaloosa	138.68	147.76	-6.15%	113.56	22.12%
<u>Promotions</u>					
Thoroughbred	2,773.58	2,955.29	-6.15%	2,271.24	22.12%
Quarterhorse	2,496.22	2,659.76	-6.15%	2,044.12	22.12%
Paint & Appaloosa	277.36	295.53	-6.15%	227.12	22.12%
<b>Licensee</b>	\$1,114,094.80	\$1,187,082.02	-6.15%	\$912,314.73	22.12%

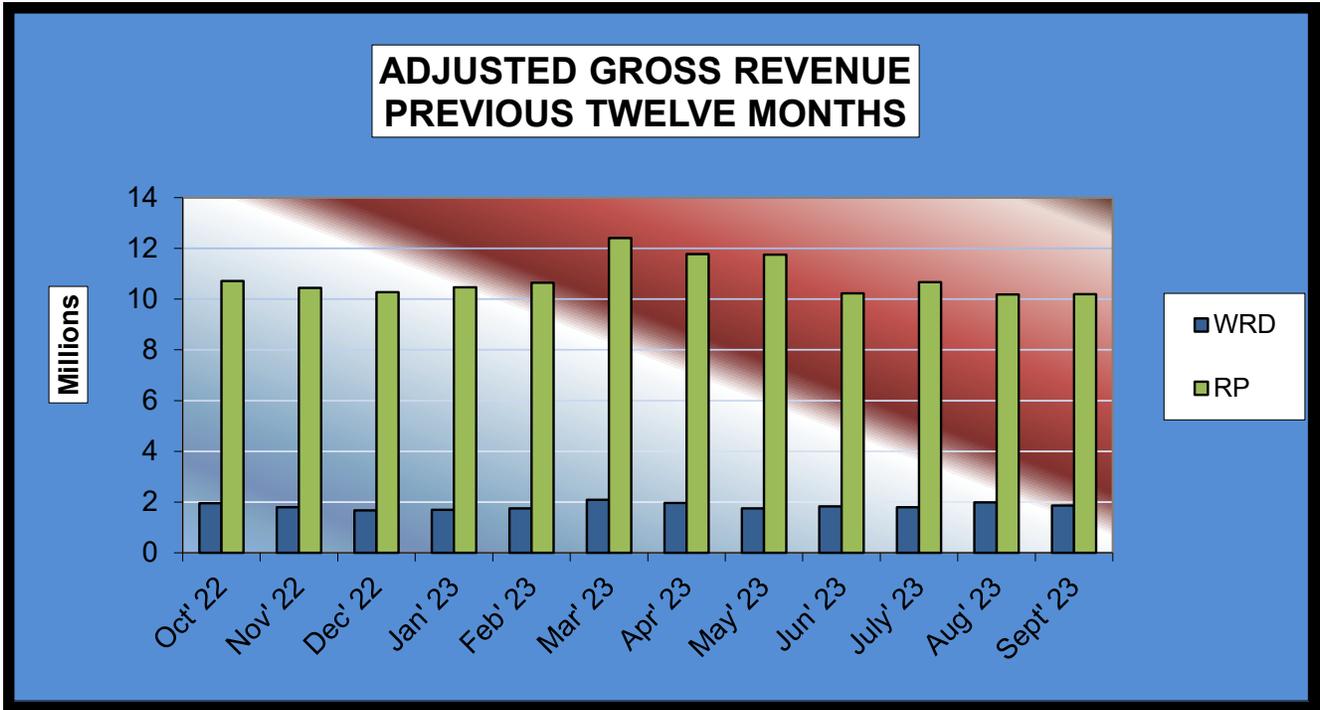


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
September 2023**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>September 2022</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$10,193,031.29	10,185,214.00	0.08%	\$10,697,404.81	-4.71%
<b>State Tax</b>					
General Revenue Fund	366,949.13	366,667.70	0.08%	385,106.57	-4.71%
Education Reform	2,690,960.26	2,688,896.50	0.08%	2,824,114.87	-4.71%
<b>Oklahoma Horse Racing Commission</b>	50,965.16	50,926.08	0.08%	53,487.02	-4.71%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	810,282.28	809,660.85	0.08%	850,376.83	-4.71%
Quarterhorse	638,663.48	638,173.68	0.08%	670,265.95	-4.71%
Paint & Appaloosa	78,008.54	77,948.72	0.08%	81,868.58	-4.71%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	171,115.51	170,984.28	0.08%	179,582.68	-4.71%
Quarterhorse	244,594.53	244,406.94	0.08%	256,697.60	-4.71%
Paint & Appaloosa	20,131.24	20,115.80	0.08%	21,127.37	-4.71%
<u>Administration</u>					
Thoroughbred	10,065.62	10,057.90	0.08%	10,563.69	-4.71%
Quarterhorse	9,059.06	9,052.11	0.08%	9,507.32	-4.71%
Paint & Appaloosa	1,006.56	1,005.79	0.08%	1,056.37	-4.72%
<u>Benevolence</u>					
Thoroughbred	5,032.81	5,028.95	0.08%	5,281.84	-4.71%
Quarterhorse	4,529.53	4,526.05	0.08%	4,753.66	-4.71%
Paint & Appaloosa	503.28	502.89	0.08%	528.18	-4.71%
<u>Promotions</u>					
Thoroughbred	10,065.62	10,057.90	0.08%	10,563.69	-4.71%
Quarterhorse	9,059.06	9,052.11	0.08%	9,507.32	-4.71%
Paint & Appaloosa	1,006.56	1,005.79	0.08%	1,056.37	-4.72%
<b>Licensee</b>	\$5,071,033.06	\$5,067,143.96	0.08%	\$5,321,958.90	-4.71%



Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
September 2023



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



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

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