



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

**Contract Audit**

August 2023

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

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

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September 18, 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 August 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 August 2023**

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**TABLE OF CONTENTS**

	<u>PAGE</u>
STATE AUDITOR AND INSPECTOR LETTER.....	4
TOTAL GAMING REVENUE.....	5
COMPARISON OF PRIOR MONTH AND PRIOR YEAR.....	6
YEAR TO DATE GAMING TOTALS.....	7
WILL ROGERS DOWNS REVENUE.....	8
REMINGTON PARK REVENUE.....	9
PRIOR TWELVE MONTH GRAPH.....	10



**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 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,

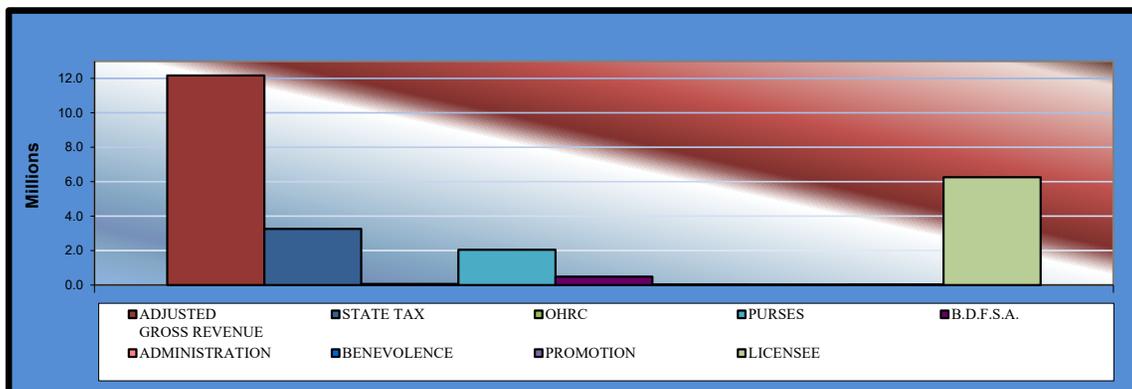
A handwritten signature in blue ink that reads "Cindy Byrd".

**CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR**

September 18, 2023

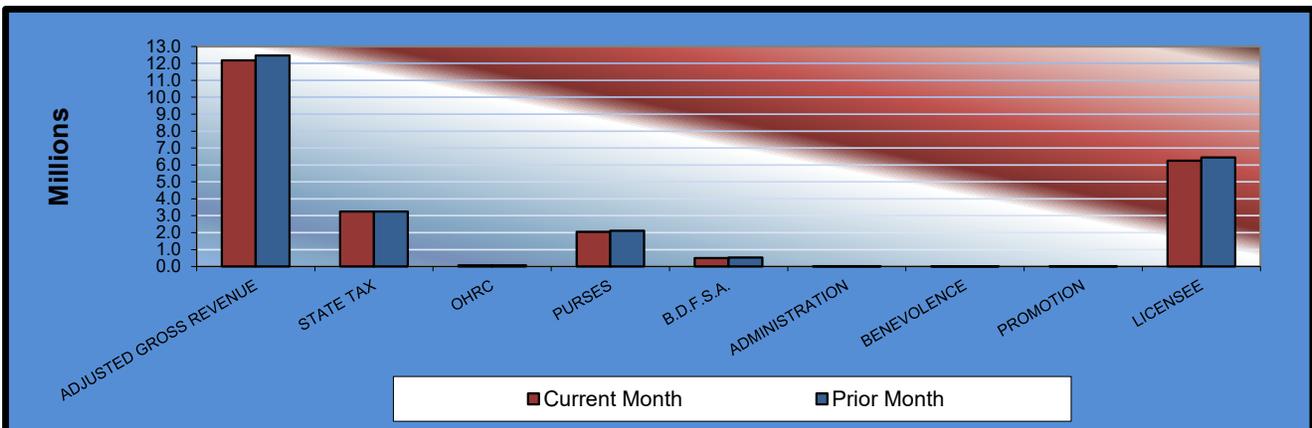
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue August 2023

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$12,171,962.15</u>	<u>\$1,986,748.15</u>	<u>\$10,185,214.00</u>
<b>State Tax</b>			
General Revenue Fund	390,508.67	23,840.97	366,667.70
Education Reform	2,863,730.34	174,833.84	2,688,896.50
<b>Oklahoma Horse Racing Commission</b>	60,859.82	9,933.74	50,926.08
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,066,770.90	257,110.05	809,660.85
Quarterhorse	873,562.36	235,388.68	638,173.68
Paint & Appaloosa	104,103.02	26,154.30	77,948.72
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	202,014.80	31,030.52	170,984.28
Quarterhorse	268,344.77	23,937.83	244,406.94
Paint & Appaloosa	22,775.56	2,659.76	20,115.80
<u>Administration</u>			
Thoroughbred	13,013.19	2,955.29	10,057.90
Quarterhorse	11,711.87	2,659.76	9,052.11
Paint & Appaloosa	1,301.32	295.53	1,005.79
<u>Benevolence</u>			
Thoroughbred	6,506.59	1,477.64	5,028.95
Quarterhorse	5,855.93	1,329.88	4,526.05
Paint & Appaloosa	650.65	147.76	502.89
<u>Promotions</u>			
Thoroughbred	13,013.19	2,955.29	10,057.90
Quarterhorse	11,711.87	2,659.76	9,052.11
Paint & Appaloosa	1,301.32	295.53	1,005.79
<b>Licensee</b>	<b>\$6,254,225.98</b>	<b>\$1,187,082.02</b>	<b>\$5,067,143.96</b>



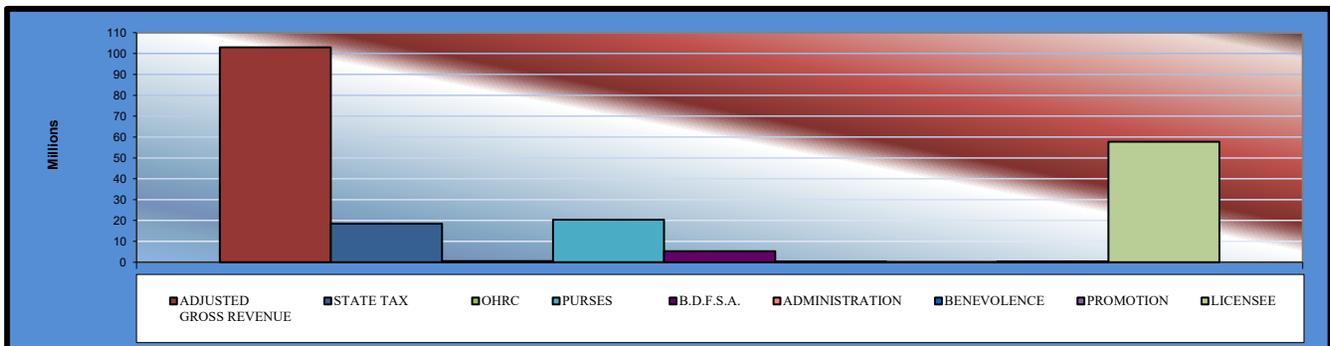
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Comparison of Prior Month and Prior Year August 2023

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2022</u>	<u>% CHANGE</u>
Gaming Days	62	62	0.00%	62	0.00%
Adjusted Gross Revenue	\$12,171,962.15	\$12,466,735.06	-2.36%	\$12,686,235.15	-4.05%
<b>State Tax</b>					
General Revenue Fund	390,508.67	389,119.03	0.36%	413,569.75	-5.58%
Education Reform	2,863,730.34	2,853,539.56	0.36%	3,032,844.84	-5.58%
<b>Oklahoma Horse Racing Commission</b>	60,859.82	62,333.66	-2.36%	63,431.18	-4.05%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,066,770.90	1,108,531.98	-3.77%	1,098,194.38	-2.86%
Quarterhorse	873,562.36	903,412.67	-3.30%	895,208.51	-2.42%
Paint & Appaloosa	104,103.02	107,992.23	-3.60%	106,994.60	-2.70%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	202,014.80	213,012.83	-5.16%	210,869.60	-4.20%
Quarterhorse	268,344.77	285,977.64	-6.17%	282,949.06	-5.16%
Paint & Appaloosa	22,775.56	24,162.24	-5.74%	23,911.80	-4.75%
<u>Administration</u>					
Thoroughbred	13,013.19	13,554.31	-3.99%	13,426.29	-3.08%
Quarterhorse	11,711.87	12,198.88	-3.99%	12,083.67	-3.08%
Paint & Appaloosa	1,301.32	1,355.43	-3.99%	1,342.63	-3.08%
<u>Benevolence</u>					
Thoroughbred	6,506.59	6,777.16	-3.99%	6,713.15	-3.08%
Quarterhorse	5,855.93	6,099.44	-3.99%	6,041.83	-3.08%
Paint & Appaloosa	650.65	677.72	-3.99%	671.31	-3.08%
<u>Promotions</u>					
Thoroughbred	13,013.19	13,554.31	-3.99%	13,426.29	-3.08%
Quarterhorse	11,711.87	12,198.88	-3.99%	12,083.67	-3.08%
Paint & Appaloosa	1,301.32	1,355.43	-3.99%	1,342.63	-3.08%
<b>Licensee</b>	\$6,254,225.98	\$6,450,881.66	-3.05%	\$6,491,129.96	-3.65%



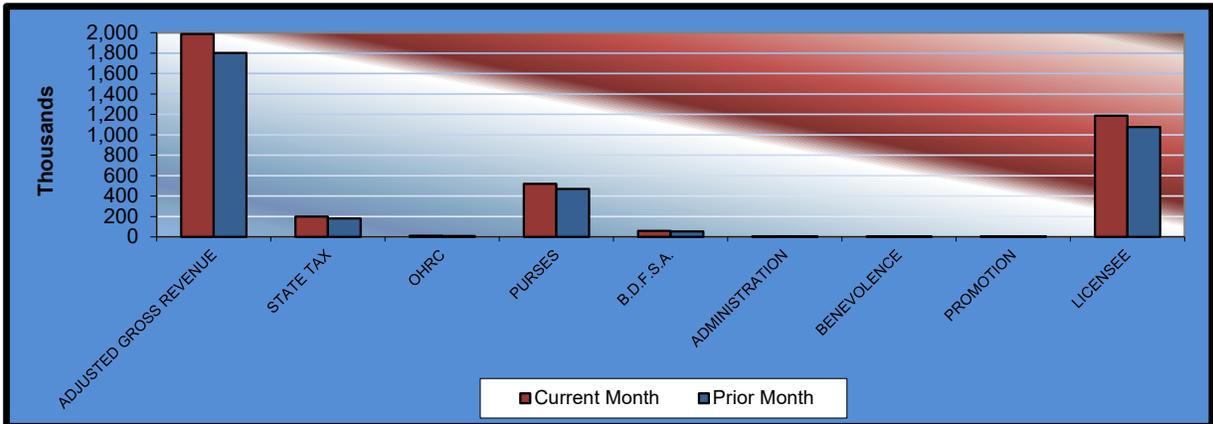
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison August 2023

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2023 TOTAL</b>	<b>2022 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	243	243	486	486	0.00%
Adjusted Gross Revenue	<u>\$14,879,698.81</u>	<u>\$88,106,763.78</u>	<u>\$102,986,462.59</u>	<u>\$101,794,889.13</u>	1.17%
<b>State Tax</b>					
General Revenue Fund	178,556.37	2,031,843.50	2,210,399.87	2,173,272.32	1.71%
Education Reform	1,309,413.50	14,900,185.63	16,209,599.13	15,937,330.55	1.71%
<b>Oklahoma Horse Racing Commission</b>	74,398.50	440,533.82	514,932.32	508,974.44	1.17%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,708,119.03	9,016,437.06	10,724,556.09	10,617,799.20	1.01%
Quarterhorse	1,563,812.43	7,106,744.50	8,670,556.93	8,582,446.17	1.03%
Paint & Appaloosa	173,756.96	868,042.11	1,041,799.07	1,031,351.45	1.01%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	206,152.29	1,904,092.30	2,110,244.59	2,090,517.79	0.94%
Quarterhorse	159,031.77	2,721,731.93	2,880,763.70	2,855,039.11	0.90%
Paint & Appaloosa	17,670.19	224,010.85	241,681.04	239,480.28	0.92%
<u>Administration</u>					
Thoroughbred	19,633.57	112,005.44	131,639.01	130,341.71	1.00%
Quarterhorse	17,670.19	100,804.88	118,475.07	117,307.56	1.00%
Paint & Appaloosa	1,963.35	11,200.53	13,163.88	13,034.17	1.00%
<u>Benevolence</u>					
Thoroughbred	9,816.76	56,002.71	65,819.47	65,170.86	1.00%
Quarterhorse	8,835.09	50,402.44	59,237.53	58,653.77	1.00%
Paint & Appaloosa	981.68	5,600.27	6,581.95	6,517.08	1.00%
<u>Promotions</u>					
Thoroughbred	19,633.57	112,005.44	131,639.01	130,341.71	1.00%
Quarterhorse	17,670.19	100,804.88	118,475.07	117,307.56	1.00%
Paint & Appaloosa	1,963.35	11,200.53	13,163.88	13,034.17	1.00%
<b>Licensee</b>	\$9,390,620.02	\$48,333,114.96	\$57,723,734.98	\$57,106,969.23	1.08%



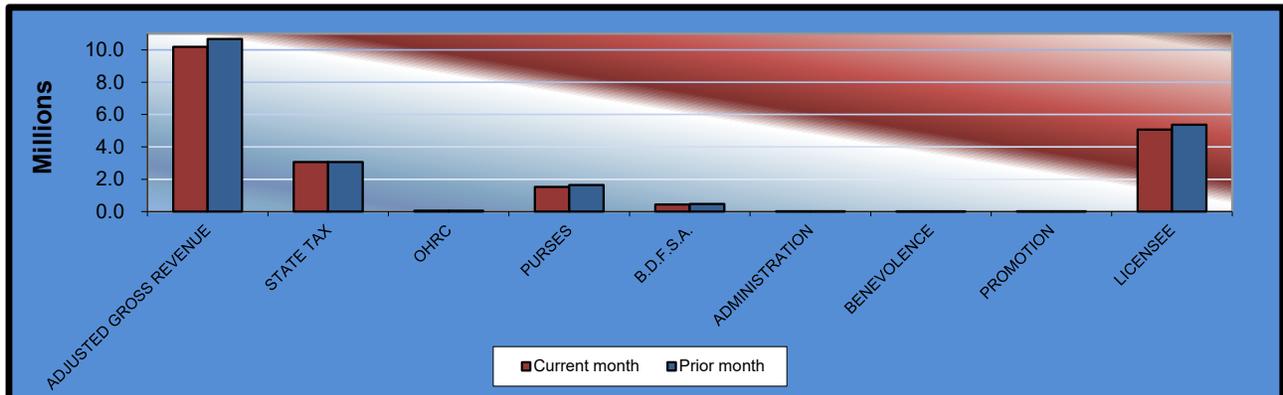
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Will Rogers Downs Revenue August 2023

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2022</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	\$1,986,748.15	\$1,800,684.40	10.33%	\$1,797,279.79	10.54%
<b>State Tax</b>					
General Revenue Fund	23,840.97	21,608.21	10.33%	21,567.36	10.54%
Education Reform	174,833.84	158,460.23	10.33%	158,160.62	10.54%
<b>Oklahoma Horse Racing Commission</b>					
	9,933.74	9,003.42	10.33%	8,986.40	10.54%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	257,110.05	233,031.07	10.33%	232,590.48	10.54%
Quarterhorse	235,388.68	213,343.95	10.33%	212,940.59	10.54%
Paint & Appaloosa	26,154.30	23,704.88	10.33%	23,660.06	10.54%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	31,030.52	28,124.44	10.33%	28,071.26	10.54%
Quarterhorse	23,937.83	21,696.00	10.33%	21,654.97	10.54%
Paint & Appaloosa	2,659.76	2,410.67	10.33%	2,406.11	10.54%
<u>Administration</u>					
Thoroughbred	2,955.29	2,678.52	10.33%	2,673.45	10.54%
Quarterhorse	2,659.76	2,410.67	10.33%	2,406.11	10.54%
Paint & Appaloosa	295.53	267.85	10.33%	267.35	10.54%
<u>Benevolence</u>					
Thoroughbred	1,477.64	1,339.26	10.33%	1,336.73	10.54%
Quarterhorse	1,329.88	1,205.33	10.33%	1,203.05	10.54%
Paint & Appaloosa	147.76	133.93	10.33%	133.67	10.54%
<u>Promotions</u>					
Thoroughbred	2,955.29	2,678.52	10.33%	2,673.45	10.54%
Quarterhorse	2,659.76	2,410.67	10.33%	2,406.11	10.54%
Paint & Appaloosa	295.53	267.85	10.33%	267.35	10.54%
<b>Licensee</b>	\$1,187,082.02	\$1,075,908.93	10.33%	\$1,073,874.67	10.54%

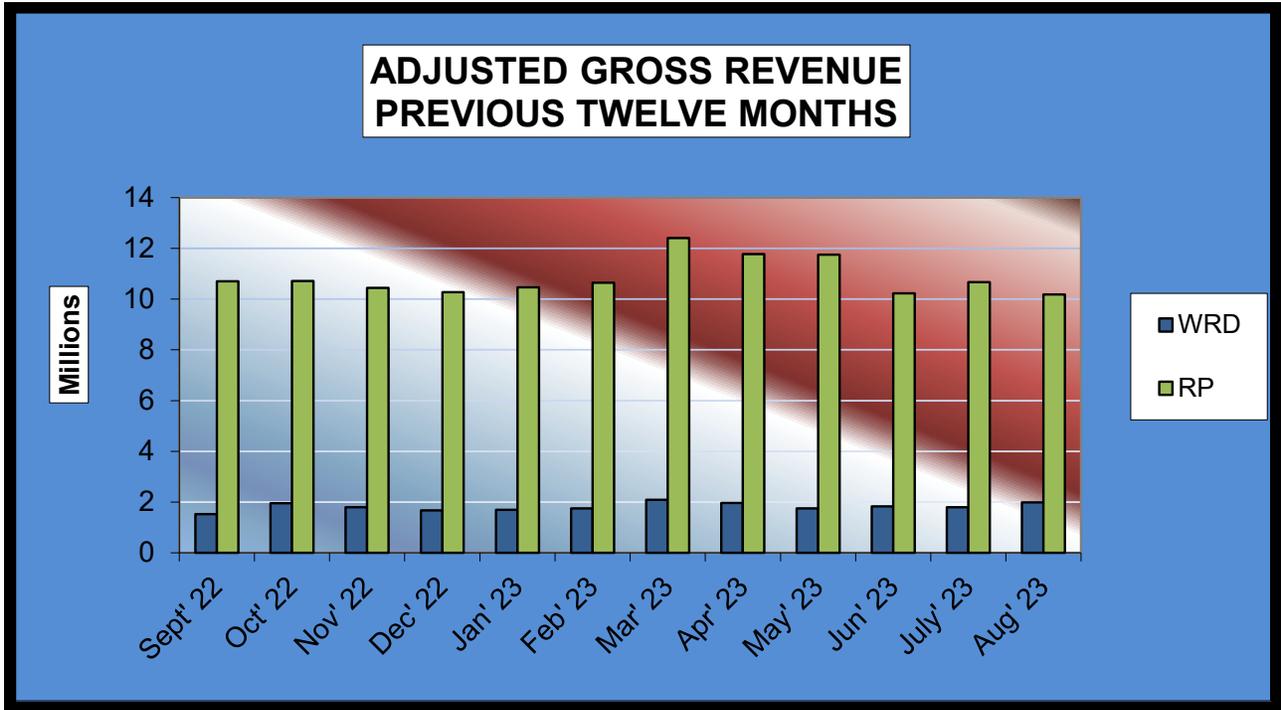


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
August 2023**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>August 2022</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	10,185,214.00	\$10,666,050.66	-4.51%	\$10,888,955.36	-6.46%
<b>State Tax</b>					
General Revenue Fund	366,667.70	367,510.82	-0.23%	392,002.39	-6.46%
Education Reform	2,688,896.50	2,695,079.33	-0.23%	2,874,684.22	-6.46%
<b>Oklahoma Horse Racing Commission</b>	50,926.08	53,330.24	-4.51%	54,444.78	-6.46%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	809,660.85	875,500.91	-7.52%	865,603.90	-6.46%
Quarterhorse	638,173.68	690,068.72	-7.52%	682,267.92	-6.46%
Paint & Appaloosa	77,948.72	84,287.35	-7.52%	83,334.54	-6.46%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	170,984.28	184,888.39	-7.52%	182,798.34	-6.46%
Quarterhorse	244,406.94	264,281.64	-7.52%	261,294.09	-6.46%
Paint & Appaloosa	20,115.80	21,751.57	-7.52%	21,505.69	-6.46%
<u>Administration</u>					
Thoroughbred	10,057.90	10,875.79	-7.52%	10,752.84	-6.46%
Quarterhorse	9,052.11	9,788.21	-7.52%	9,677.56	-6.46%
Paint & Appaloosa	1,005.79	1,087.58	-7.52%	1,075.28	-6.46%
<u>Benevolence</u>					
Thoroughbred	5,028.95	5,437.90	-7.52%	5,376.42	-6.46%
Quarterhorse	4,526.05	4,894.11	-7.52%	4,838.78	-6.46%
Paint & Appaloosa	502.89	543.79	-7.52%	537.64	-6.46%
<u>Promotions</u>					
Thoroughbred	10,057.90	10,875.79	-7.52%	10,752.84	-6.46%
Quarterhorse	9,052.11	9,788.21	-7.52%	9,677.56	-6.46%
Paint & Appaloosa	1,005.79	1,087.58	-7.52%	1,075.28	-6.46%
<b>Licensee</b>	\$5,067,143.96	\$5,374,972.73	-5.73%	\$5,417,255.29	-6.46%



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