



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

**Contract Audit**

February 2024

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

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

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March 7, 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 February 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 February 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 February 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,

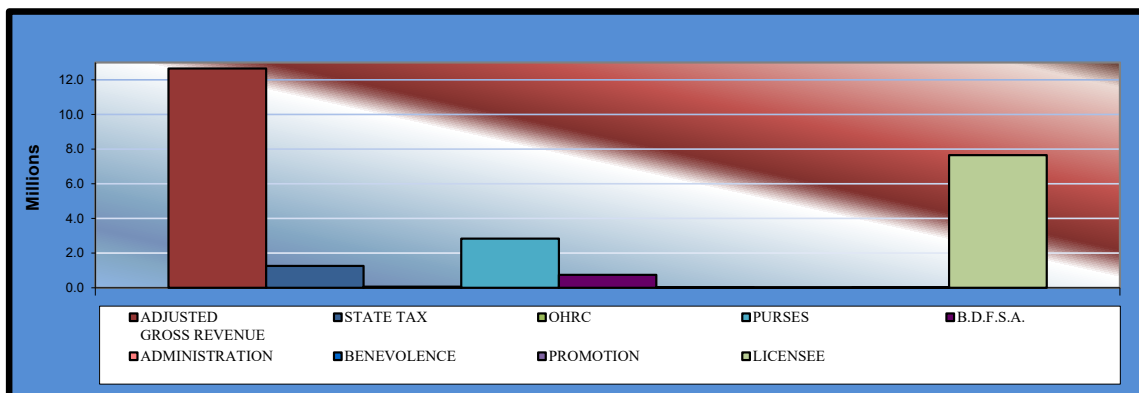
A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

March 7, 2024

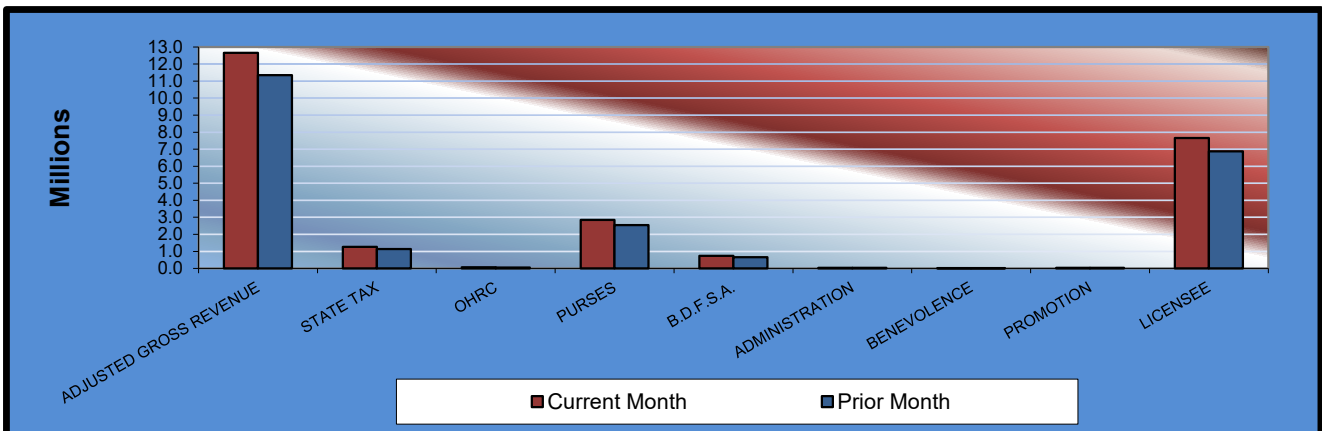
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue February 2024

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	58	29	29
Adjusted Gross Revenue	<u>\$12,656,435.56</u>	<u>\$1,857,692.91</u>	<u>\$10,798,742.65</u>
<b>State Tax</b>			
General Revenue Fund	151,877.22	22,292.31	129,584.91
Education Reform	1,113,766.34	163,476.98	950,289.36
<b>Oklahoma Horse Racing Commission</b>	63,282.18	9,288.46	53,993.72
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,493,085.80	200,003.85	1,293,081.95
Quarterhorse	1,202,312.55	183,106.98	1,019,205.57
Paint & Appaloosa	144,834.48	20,345.22	124,489.26
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	297,211.60	24,138.40	273,073.20
Quarterhorse	408,955.10	18,621.05	390,334.05
Paint & Appaloosa	34,195.27	2,069.01	32,126.26
<u>Administration</u>			
Thoroughbred	18,362.03	2,298.90	16,063.13
Quarterhorse	16,525.83	2,069.01	14,456.82
Paint & Appaloosa	1,836.20	229.89	1,606.31
<u>Benevolence</u>			
Thoroughbred	9,181.01	1,149.45	8,031.56
Quarterhorse	8,262.91	1,034.50	7,228.41
Paint & Appaloosa	918.10	114.94	803.16
<u>Promotions</u>			
Thoroughbred	18,362.03	2,298.90	16,063.13
Quarterhorse	16,525.83	2,069.01	14,456.82
Paint & Appaloosa	1,836.20	229.89	1,606.31
<b>Licensee</b>	<b>\$7,655,104.88</b>	<b>\$1,202,856.16</b>	<b>\$6,452,248.72</b>



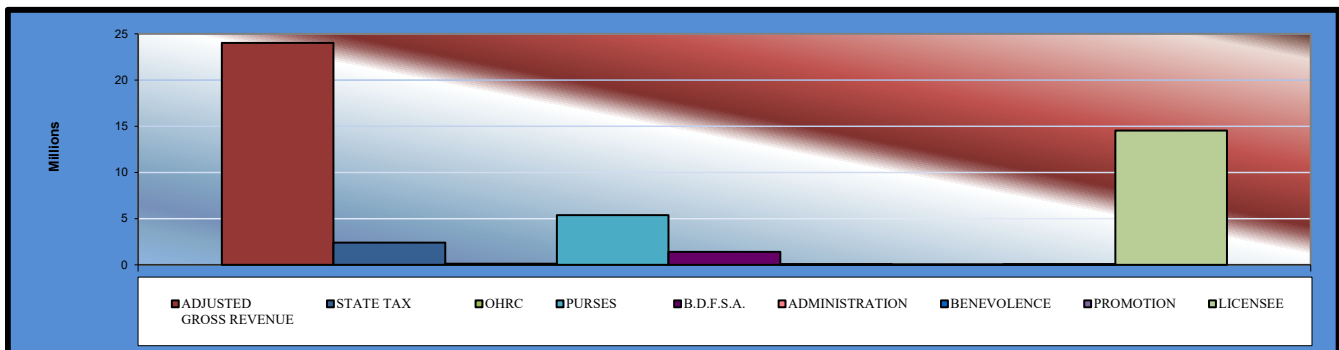
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year  
February 2024**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>February 2023</u>	<u>% CHANGE</u>
Gaming Days	58	62	-6.45%	56	3.57%
Adjusted Gross Revenue	\$12,656,435.56	\$11,350,535.50	11.51%	\$12,393,347.43	2.12%
<b>State Tax</b>					
General Revenue Fund	151,877.22	136,206.43	11.51%	148,720.17	2.12%
Education Reform	1,113,766.34	998,847.12	11.51%	1,090,614.57	2.12%
<b>Oklahoma Horse Racing Commission</b>	63,282.18	56,752.68	11.51%	61,966.74	2.12%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,493,085.80	1,337,550.80	11.63%	1,462,873.53	2.07%
Quarterhorse	1,202,312.55	1,078,768.86	11.45%	1,177,034.66	2.15%
Paint & Appaloosa	144,834.48	129,819.89	11.57%	141,863.14	2.09%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	297,211.60	265,041.74	12.14%	291,872.33	1.83%
Quarterhorse	408,955.10	363,564.41	12.48%	402,236.60	1.67%
Paint & Appaloosa	34,195.27	30,439.37	12.34%	33,611.45	1.74%
<u>Administration</u>					
Thoroughbred	18,362.03	16,436.84	11.71%	17,997.39	2.03%
Quarterhorse	16,525.83	14,793.16	11.71%	16,197.65	2.03%
Paint & Appaloosa	1,836.20	1,643.68	11.71%	1,799.74	2.03%
<u>Benevolence</u>					
Thoroughbred	9,181.01	8,218.42	11.71%	8,998.69	2.03%
Quarterhorse	8,262.91	7,396.58	11.71%	8,098.83	2.03%
Paint & Appaloosa	918.10	821.84	11.71%	899.87	2.03%
<u>Promotions</u>					
Thoroughbred	18,362.03	16,436.84	11.71%	17,997.39	2.03%
Quarterhorse	16,525.83	14,793.16	11.71%	16,197.65	2.03%
Paint & Appaloosa	1,836.20	1,643.68	11.71%	1,799.74	2.03%
<b>Licensee</b>	\$7,655,104.88	\$6,871,360.00	11.41%	\$7,492,567.29	2.17%



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

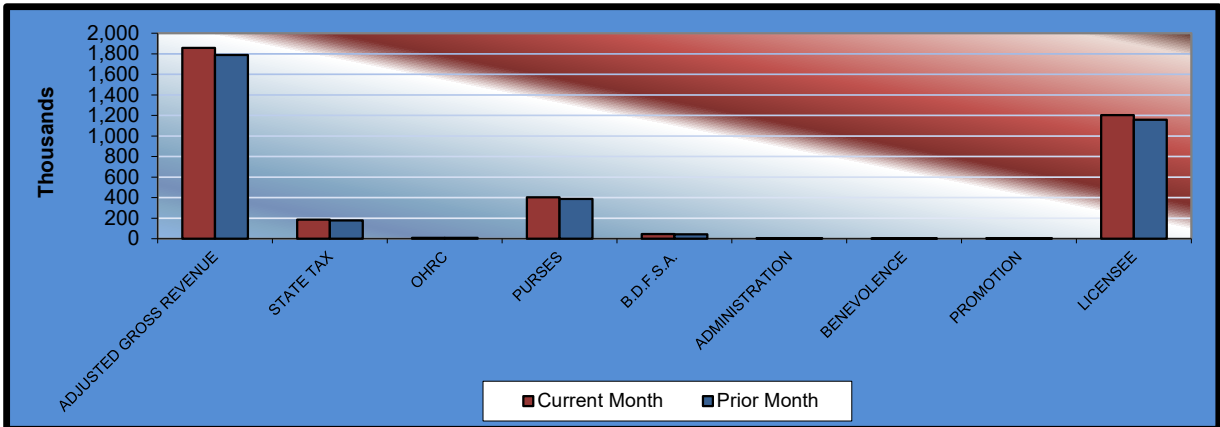
	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2024 TOTAL</b>	<b>2023 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	60	60	120	118	1.69%
Adjusted Gross Revenue	<u>\$3,645,993.72</u>	<u>\$20,360,977.34</u>	<u>\$24,006,971.06</u>	<u>\$24,550,512.34</u>	-2.21%
<b>State Tax</b>					
General Revenue Fund	43,751.92	244,331.73	288,083.65	294,606.14	-2.21%
Education Reform	320,847.45	1,791,766.01	2,112,613.46	2,160,445.08	-2.21%
<b>Oklahoma Horse Racing Commission</b>	18,229.96	101,804.90	120,034.86	122,752.58	-2.21%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	392,536.80	2,438,099.80	2,830,636.60	2,898,109.27	-2.33%
Quarterhorse	359,374.20	1,921,707.21	2,281,081.41	2,331,555.02	-2.16%
Paint & Appaloosa	39,930.47	234,723.90	274,654.37	281,034.25	-2.27%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	47,375.13	514,878.21	562,253.34	578,427.13	-2.80%
Quarterhorse	36,546.53	735,972.98	772,519.51	797,327.73	-3.11%
Paint & Appaloosa	4,060.73	60,573.91	64,634.64	66,619.41	-2.98%
<u>Administration</u>					
Thoroughbred	4,511.92	30,286.95	34,798.87	35,656.78	-2.41%
Quarterhorse	4,060.73	27,258.26	31,318.99	32,091.10	-2.41%
Paint & Appaloosa	451.19	3,028.69	3,479.88	3,565.67	-2.41%
<u>Benevolence</u>					
Thoroughbred	2,255.96	15,143.47	17,399.43	17,828.38	-2.41%
Quarterhorse	2,030.36	13,629.13	15,659.49	16,045.55	-2.41%
Paint & Appaloosa	225.59	1,514.35	1,739.94	1,782.84	-2.41%
<u>Promotions</u>					
Thoroughbred	4,511.92	30,286.95	34,798.87	35,656.78	-2.41%
Quarterhorse	4,060.73	27,258.26	31,318.99	32,091.10	-2.41%
Paint & Appaloosa	451.19	3,028.69	3,479.88	3,565.67	-2.41%
<b>Licensee</b>	\$2,360,780.94	\$12,165,683.94	\$14,526,464.88	\$14,841,351.86	-2.12%





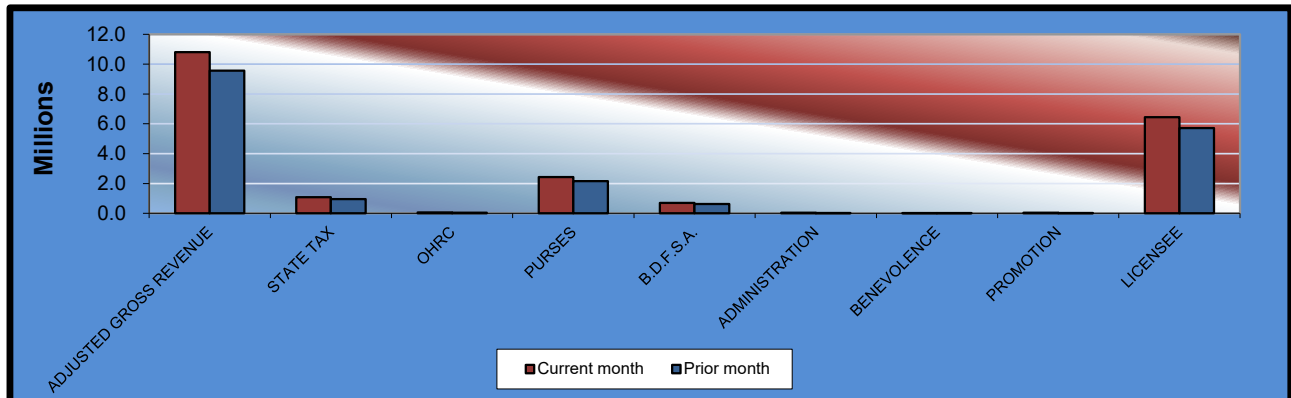
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Will Rogers Downs Revenue February 2024

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>February 2023</u>	<u>% CHANGE</u>
Gaming Days	29	31	-6.45%	28	3.57%
Adjusted Gross Revenue	\$1,857,692.91	\$1,788,300.81	3.88%	\$1,750,844.04	6.10%
<b>State Tax</b>					
General Revenue Fund	22,292.31	21,459.61	3.88%	21,010.13	6.10%
Education Reform	163,476.98	157,370.47	3.88%	154,074.27	6.10%
<b>Oklahoma Horse Racing Commission</b>					
	9,288.46	8,941.50	3.88%	8,754.22	6.10%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	200,003.85	192,532.95	3.88%	188,500.25	6.10%
Quarterhorse	183,106.98	176,267.22	3.88%	172,575.24	6.10%
Paint & Appaloosa	20,345.22	19,585.25	3.88%	19,175.03	6.10%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	24,138.40	23,236.73	3.88%	22,750.03	6.10%
Quarterhorse	18,621.05	17,925.48	3.88%	17,550.01	6.10%
Paint & Appaloosa	2,069.01	1,991.72	3.88%	1,950.00	6.10%
<u>Administration</u>					
Thoroughbred	2,298.90	2,213.02	3.88%	2,166.67	6.10%
Quarterhorse	2,069.01	1,991.72	3.88%	1,950.00	6.10%
Paint & Appaloosa	229.89	221.30	3.88%	216.67	6.10%
<u>Benevolence</u>					
Thoroughbred	1,149.45	1,106.51	3.88%	1,083.33	6.10%
Quarterhorse	1,034.50	995.86	3.88%	975.00	6.10%
Paint & Appaloosa	114.94	110.65	3.88%	108.33	6.10%
<u>Promotions</u>					
Thoroughbred	2,298.90	2,213.02	3.88%	2,166.67	6.10%
Quarterhorse	2,069.01	1,991.72	3.88%	1,950.00	6.10%
Paint & Appaloosa	229.89	221.30	3.88%	216.67	6.10%
<b>Licensee</b>	\$1,202,856.16	\$1,157,924.78	3.88%	\$1,133,671.52	6.10%

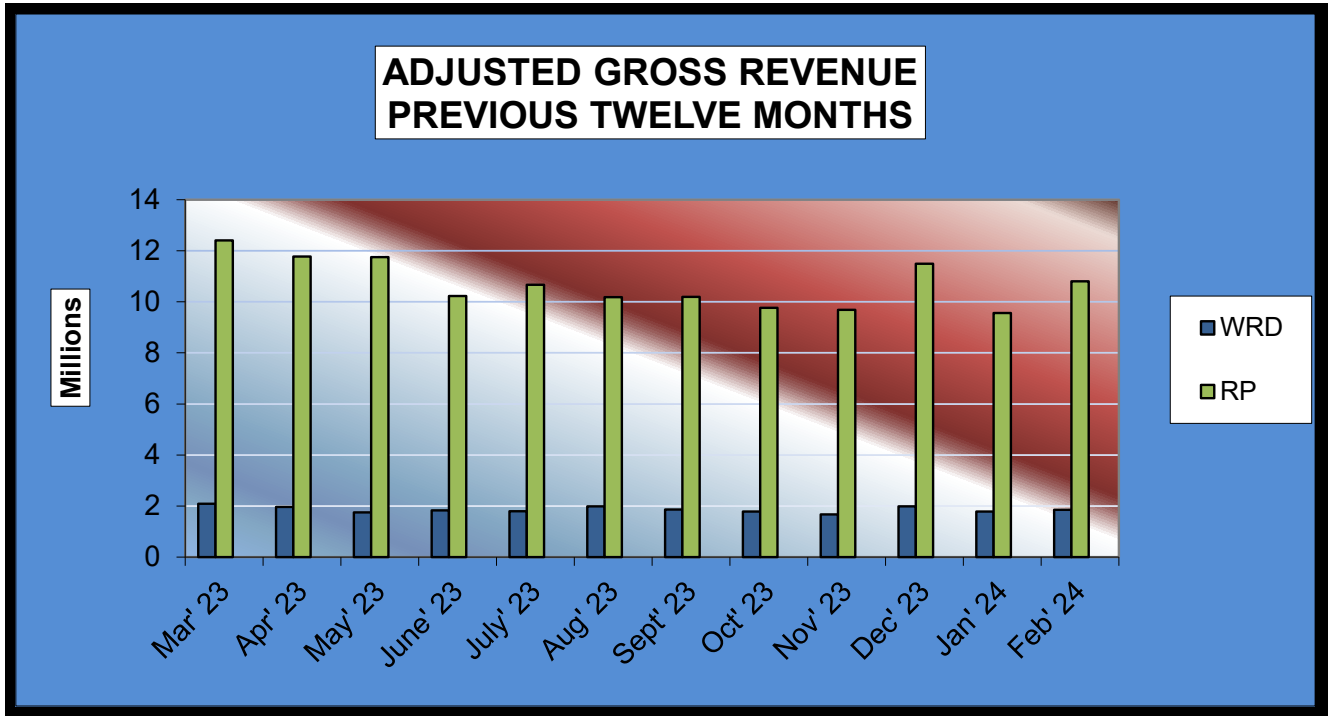


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
February 2024**

<u>Remington Park</u>	<u>CURRENT</u> <u>MONTH</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>February</u> <u>2023</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	29	31	-6.45%	28	3.57%
Adjusted Gross Revenue	\$ 10,798,742.65	\$ 9,562,234.69	12.93%	\$10,642,503.39	1.47%
<b>State Tax</b>					
General Revenue Fund	129,584.91	114,746.82	12.93%	127,710.04	1.47%
Education Reform	950,289.36	841,476.65	12.93%	936,540.30	1.47%
<b>Oklahoma Horse Racing Commission</b>					
	53,993.72	47,811.18	12.93%	53,212.52	1.47%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,293,081.95	1,145,017.85	12.93%	1,274,373.28	1.47%
Quarterhorse	1,019,205.57	902,501.64	12.93%	1,004,459.42	1.47%
Paint & Appaloosa	124,489.26	110,234.64	12.93%	122,688.11	1.47%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	273,073.20	241,805.01	12.93%	269,122.30	1.47%
Quarterhorse	390,334.05	345,638.93	12.93%	384,686.59	1.47%
Paint & Appaloosa	32,126.26	28,447.65	12.93%	31,661.45	1.47%
<u>Administration</u>					
Thoroughbred	16,063.13	14,223.82	12.93%	15,830.72	1.47%
Quarterhorse	14,456.82	12,801.44	12.93%	14,247.65	1.47%
Paint & Appaloosa	1,606.31	1,422.38	12.93%	1,583.07	1.47%
<u>Benevolence</u>					
Thoroughbred	8,031.56	7,111.91	12.93%	7,915.36	1.47%
Quarterhorse	7,228.41	6,400.72	12.93%	7,123.83	1.47%
Paint & Appaloosa	803.16	711.19	12.93%	791.54	1.47%
<u>Promotions</u>					
Thoroughbred	16,063.13	14,223.82	12.93%	15,830.72	1.47%
Quarterhorse	14,456.82	12,801.44	12.93%	14,247.65	1.47%
Paint & Appaloosa	1,606.31	1,422.38	12.93%	1,583.07	1.47%
<b>Licensee</b>	<b>\$6,452,248.72</b>	<b>\$5,713,435.22</b>	<b>12.93%</b>	<b>\$6,358,895.77</b>	<b>1.47%</b>



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