



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

**Contract Audit**

January 2021

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

**OKLAHOMA HORSE RACING COMMISSION  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
JANUARY 2021**

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Cindy Byrd, CPA | State Auditor & Inspector

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February 22, 2021

**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 January 2021. 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 January 2021**

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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 January 2021.

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".

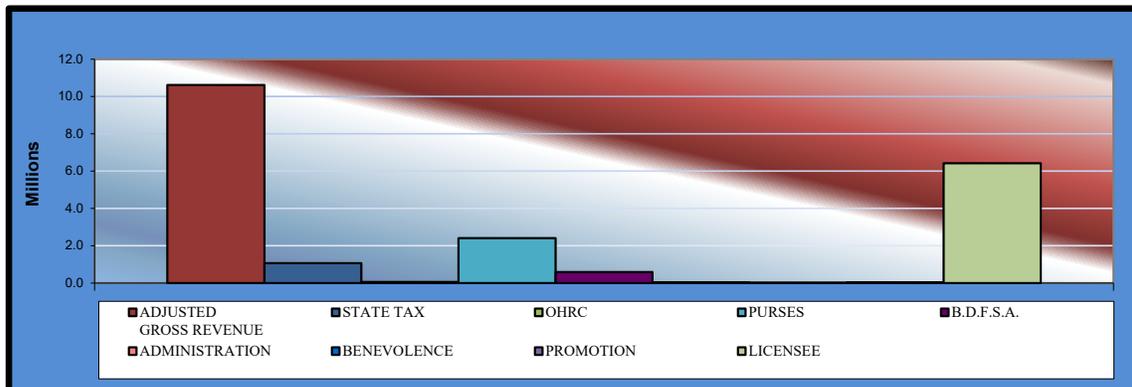
CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

February 22, 2021



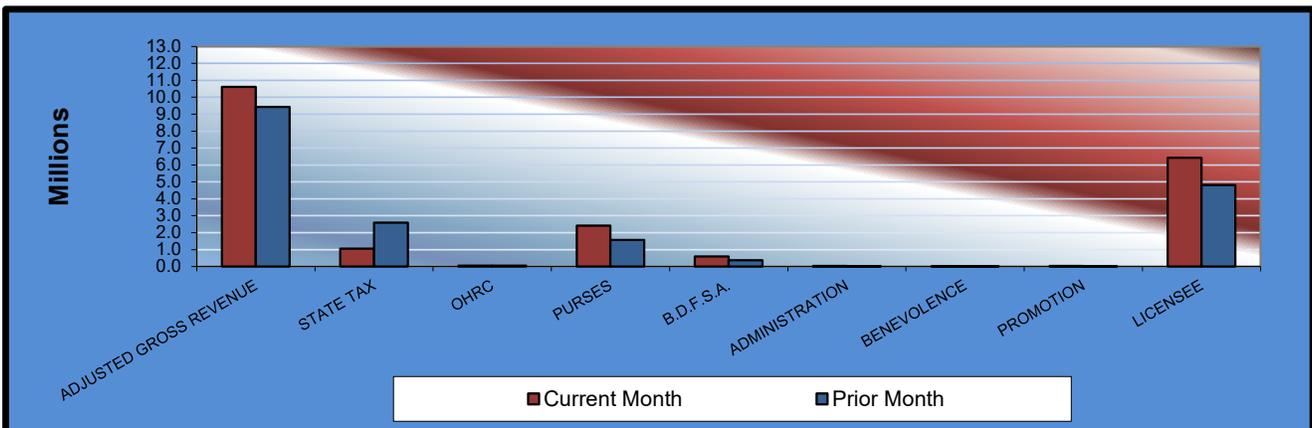
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue January 2021

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$10,619,662.74</u>	<u>\$1,607,078.99</u>	<u>\$9,012,583.75</u>
<b>State Tax</b>			
General Revenue Fund	127,435.96	19,284.95	108,151.01
Education Reform	934,530.32	141,422.95	793,107.37
<b>Oklahoma Horse Racing Commission</b>	53,098.32	8,035.40	45,062.92
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,279,035.16	173,022.15	1,106,013.01
Quarterhorse	1,009,029.30	158,404.76	850,624.54
Paint & Appaloosa	121,498.71	17,600.52	103,898.19
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	221,975.25	20,881.98	201,093.27
Quarterhorse	341,880.07	16,108.96	325,771.11
Paint & Appaloosa	28,602.32	1,789.88	26,812.44
<u>Administration</u>			
Thoroughbred	15,394.98	1,988.76	13,406.22
Quarterhorse	13,855.48	1,789.88	12,065.60
Paint & Appaloosa	1,539.50	198.88	1,340.62
<u>Benevolence</u>			
Thoroughbred	7,697.49	994.38	6,703.11
Quarterhorse	6,927.74	894.94	6,032.80
Paint & Appaloosa	769.75	99.44	670.31
<u>Promotions</u>			
Thoroughbred	15,394.98	1,988.76	13,406.22
Quarterhorse	13,855.48	1,789.88	12,065.60
Paint & Appaloosa	1,539.50	198.88	1,340.62
<b>Licensee</b>	<b>\$6,425,602.43</b>	<b>\$1,040,583.64</b>	<b>\$5,385,018.79</b>



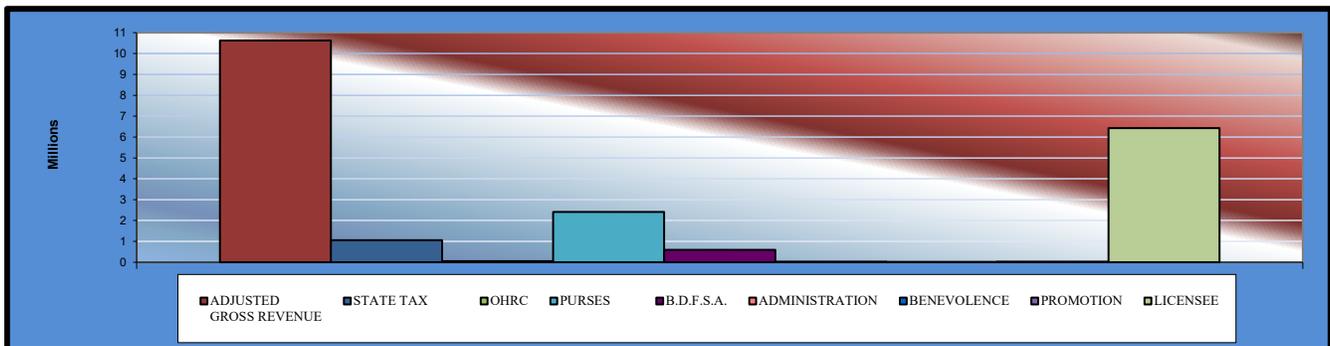
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year  
January 2021**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>January 2020</u>	<u>% CHANGE</u>
Gaming Days	62	62	0.00%	62	0.00%
Adjusted Gross Revenue	\$10,619,662.74	\$9,424,454.41	12.68%	\$11,275,859.85	-5.82%
<b>State Tax</b>					
General Revenue Fund	127,435.96	310,152.26	-58.91%	135,310.32	-5.82%
Education Reform	934,530.32	2,274,449.97	-58.91%	992,275.67	-5.82%
<b>Oklahoma Horse Racing Commission</b>					
	53,098.32	47,122.27	12.68%	56,379.30	-5.82%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,279,035.16	825,986.45	54.85%	1,330,954.02	-3.90%
Quarterhorse	1,009,029.30	658,256.99	53.29%	1,070,908.45	-5.78%
Paint & Appaloosa	121,498.71	78,815.38	54.16%	129,070.89	-5.87%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	221,975.25	140,578.25	57.90%	265,539.82	-16.41%
Quarterhorse	341,880.07	211,651.24	61.53%	365,936.02	-6.57%
Paint & Appaloosa	28,602.32	17,841.10	60.32%	30,578.51	-6.46%
<u>Administration</u>					
Thoroughbred	15,394.98	9,913.48	55.29%	16,374.30	-5.98%
Quarterhorse	13,855.48	8,922.13	55.29%	14,736.87	-5.98%
Paint & Appaloosa	1,539.50	991.34	55.29%	1,637.43	-5.98%
<u>Benevolence</u>					
Thoroughbred	7,697.49	4,956.74	55.29%	8,187.15	-5.98%
Quarterhorse	6,927.74	4,461.07	55.29%	7,368.43	-5.98%
Paint & Appaloosa	769.75	495.68	55.29%	818.71	-5.98%
<u>Promotions</u>					
Thoroughbred	15,394.98	9,913.48	55.29%	16,374.30	-5.98%
Quarterhorse	13,855.48	8,922.13	55.29%	14,736.87	-5.98%
Paint & Appaloosa	1,539.50	991.34	55.29%	1,637.43	-5.98%
<b>Licensee</b>	\$6,425,602.43	\$4,810,033.11	33.59%	\$6,817,035.36	-5.74%



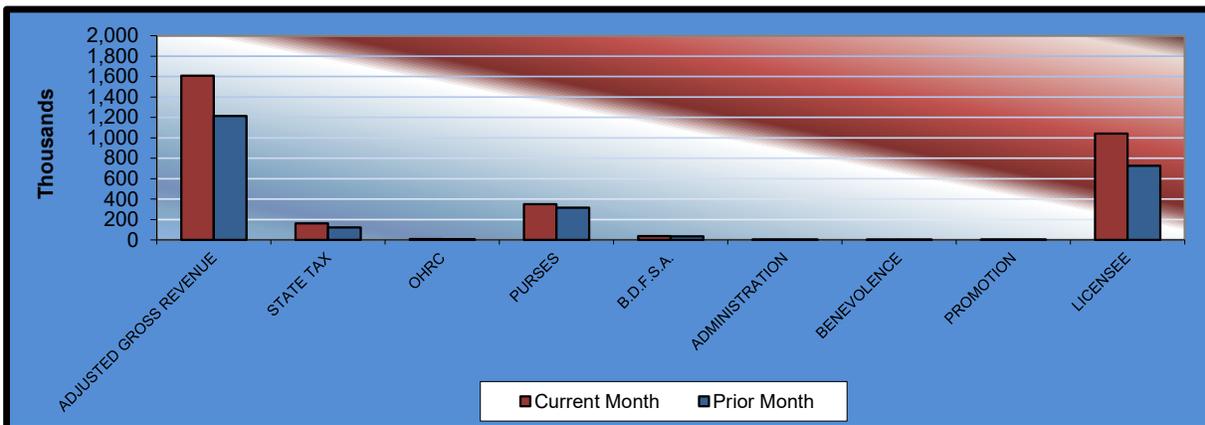
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison January 2021

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2021 TOTAL</b>	<b>2020 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	31	31	62	62	0.00%
Adjusted Gross Revenue	<u>\$1,607,078.99</u>	<u>\$9,012,583.75</u>	<u>\$10,619,662.74</u>	<u>\$11,275,859.85</u>	-5.82%
<b>State Tax</b>					
General Revenue Fund	19,284.95	108,151.01	127,435.96	135,310.32	-5.82%
Education Reform	141,422.95	793,107.37	934,530.32	992,275.67	-5.82%
<b>Oklahoma Horse Racing Commission</b>	8,035.40	45,062.92	53,098.32	56,379.30	-5.82%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	173,022.15	1,106,013.01	1,279,035.16	1,330,954.02	-3.90%
Quarterhorse	158,404.76	850,624.54	1,009,029.30	1,070,908.45	-5.78%
Paint & Appaloosa	17,600.52	103,898.19	121,498.71	129,070.89	-5.87%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	20,881.98	201,093.27	221,975.25	265,539.82	-16.41%
Quarterhorse	16,108.96	325,771.11	341,880.07	365,936.02	-6.57%
Paint & Appaloosa	1,789.88	26,812.44	28,602.32	30,578.51	-6.46%
<u>Administration</u>					
Thoroughbred	1,988.76	13,406.22	15,394.98	16,374.30	-5.98%
Quarterhorse	1,789.88	12,065.60	13,855.48	14,736.87	-5.98%
Paint & Appaloosa	198.88	1,340.62	1,539.50	1,637.43	-5.98%
<u>Benevolence</u>					
Thoroughbred	994.38	6,703.11	7,697.49	8,187.15	-5.98%
Quarterhorse	894.94	6,032.80	6,927.74	7,368.43	-5.98%
Paint & Appaloosa	99.44	670.31	769.75	818.71	-5.98%
<u>Promotions</u>					
Thoroughbred	1,988.76	13,406.22	15,394.98	16,374.30	-5.98%
Quarterhorse	1,789.88	12,065.60	13,855.48	14,736.87	-5.98%
Paint & Appaloosa	198.88	1,340.62	1,539.50	1,637.43	-5.98%
<b>Licensee</b>	\$1,040,583.64	\$5,385,018.79	\$6,425,602.43	\$6,817,035.36	-5.74%



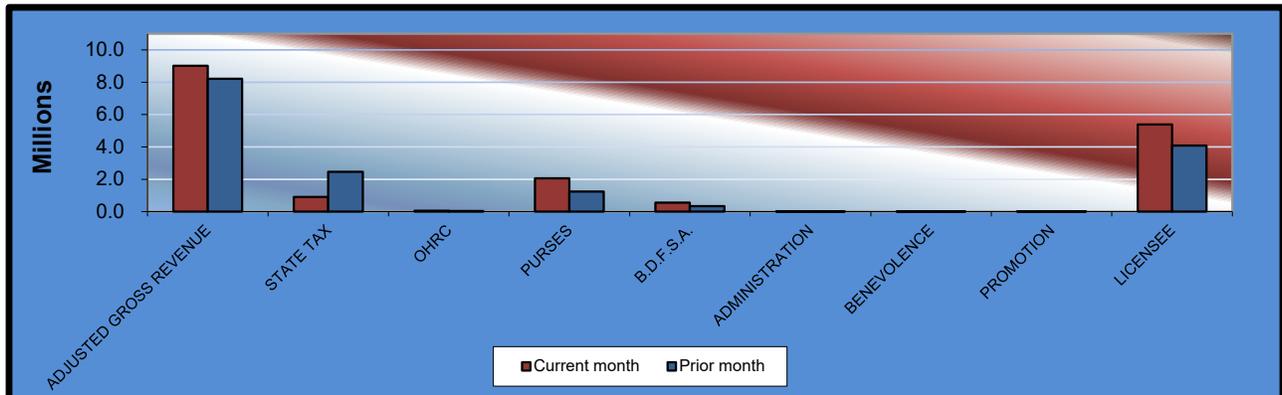
**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Will Rogers Downs Revenue**  
**January 2021**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>January 2020</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	\$1,607,078.99	\$1,213,670.43	32.41%	\$1,594,182.19	0.81%
<b>State Tax</b>					
General Revenue Fund	19,284.95	14,564.04	32.41%	19,130.19	0.81%
Education Reform	141,422.95	106,803.00	32.41%	140,288.03	0.81%
<b>Oklahoma Horse Racing Commission</b>					
	8,035.40	6,068.35	32.41%	7,970.92	0.81%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	173,022.15	157,064.14	10.16%	171,633.64	0.81%
Quarterhorse	158,404.76	143,794.92	10.16%	157,133.56	0.81%
Paint & Appaloosa	17,600.52	15,977.22	10.16%	17,459.29	0.81%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	20,881.98	18,956.01	10.16%	20,714.40	0.81%
Quarterhorse	16,108.96	14,623.21	10.16%	15,979.68	0.81%
Paint & Appaloosa	1,789.88	1,624.80	10.16%	1,775.52	0.81%
<u>Administration</u>					
Thoroughbred	1,988.76	1,805.33	10.16%	1,972.80	0.81%
Quarterhorse	1,789.88	1,624.80	10.16%	1,775.52	0.81%
Paint & Appaloosa	198.88	180.53	10.16%	197.28	0.81%
<u>Benevolence</u>					
Thoroughbred	994.38	902.67	10.16%	986.40	0.81%
Quarterhorse	894.94	812.40	10.16%	887.76	0.81%
Paint & Appaloosa	99.44	90.27	10.16%	98.64	0.81%
<u>Promotions</u>					
Thoroughbred	1,988.76	1,805.33	10.16%	1,972.80	0.81%
Quarterhorse	1,789.88	1,624.80	10.16%	1,775.52	0.81%
Paint & Appaloosa	198.88	180.53	10.16%	197.28	0.81%
<b>Licensee</b>	\$1,040,583.64	\$725,168.08	43.50%	\$1,032,232.96	0.81%

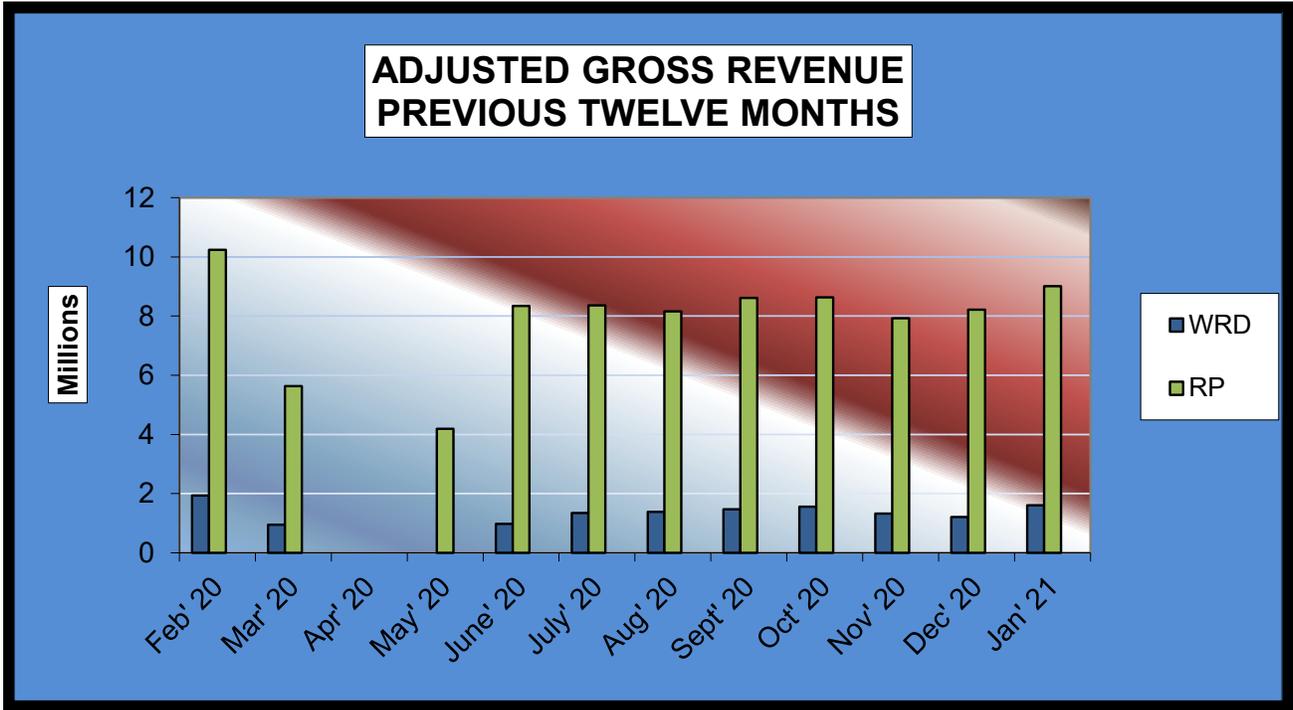


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
January 2021**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>January 2020</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Adjusted Gross Revenue	\$9,012,583.75	\$8,210,783.98	9.77%	\$9,681,677.66	-6.91%
<b>State Tax</b>					
General Revenue Fund	108,151.01	295,588.22	-63.41%	116,180.13	-6.91%
Education Reform	793,107.37	2,167,646.97	-63.41%	851,987.64	-6.91%
<b>Oklahoma Horse Racing Commission</b>	45,062.92	41,053.92	9.77%	48,408.38	-6.91%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,106,013.01	668,922.31	65.34%	1,159,320.38	-4.60%
Quarterhorse	850,624.54	514,462.07	65.34%	913,774.89	-6.91%
Paint & Appaloosa	103,898.19	62,838.16	65.34%	111,611.62	-6.91%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	201,093.27	121,622.24	65.34%	244,825.42	-17.86%
Quarterhorse	325,771.11	197,028.03	65.34%	349,956.34	-6.91%
Paint & Appaloosa	26,812.44	16,216.30	65.34%	28,802.99	-6.91%
<u>Administration</u>					
Thoroughbred	13,406.22	8,108.15	65.34%	14,401.50	-6.91%
Quarterhorse	12,065.60	7,297.33	65.34%	12,961.35	-6.91%
Paint & Appaloosa	1,340.62	810.81	65.34%	1,440.15	-6.91%
<u>Benevolence</u>					
Thoroughbred	6,703.11	4,054.07	65.34%	7,200.75	-6.91%
Quarterhorse	6,032.80	3,648.67	65.34%	6,480.67	-6.91%
Paint & Appaloosa	670.31	405.41	65.34%	720.07	-6.91%
<u>Promotions</u>					
Thoroughbred	13,406.22	8,108.15	65.34%	14,401.50	-6.91%
Quarterhorse	12,065.60	7,297.33	65.34%	12,961.35	-6.91%
Paint & Appaloosa	1,340.62	810.81	65.34%	1,440.15	-6.91%
<b>Licensee</b>	\$5,385,018.79	\$4,084,865.03	31.83%	\$5,784,802.40	-6.91%



**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
January 2021**



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



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