



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

**Contract Audit**

March 2021

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

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

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April 12, 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 March 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,



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 March 2021**

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Cindy Byrd, CPA | State Auditor & Inspector

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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 March 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".

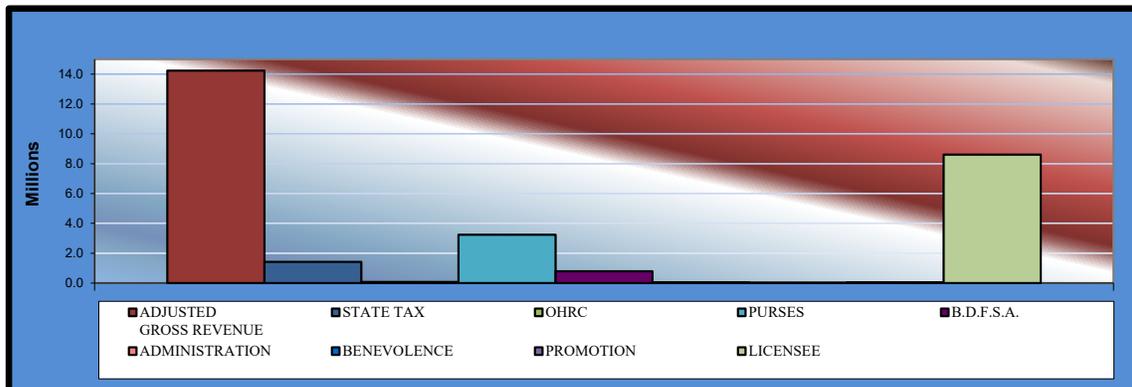
CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 12, 2021



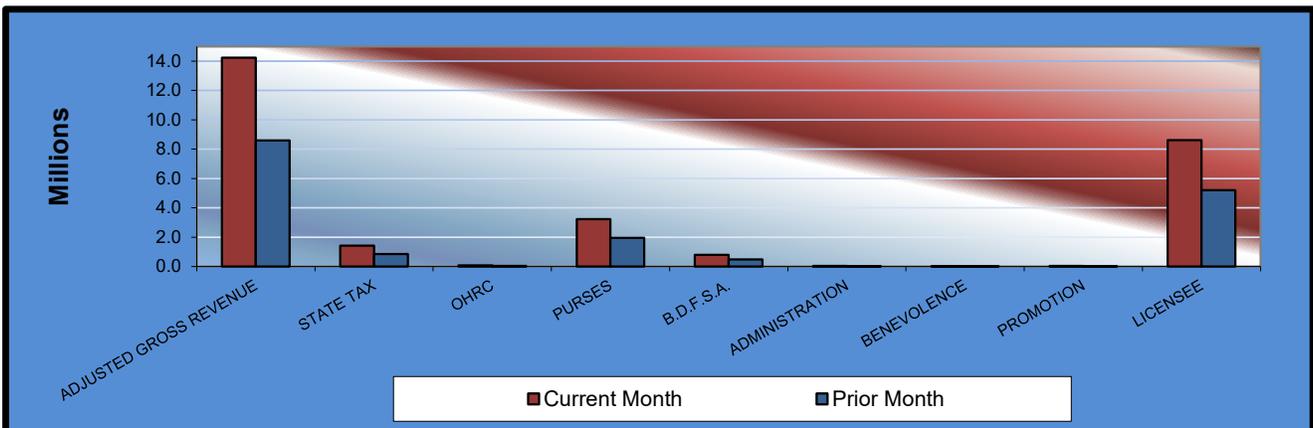
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue March 2021

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	31	31
Adjusted Gross Revenue	<u>\$14,231,414.34</u>	<u>\$2,072,445.20</u>	<u>\$12,158,969.14</u>
<b>State Tax</b>			
General Revenue Fund	170,776.96	24,869.33	145,907.63
Education Reform	1,252,364.46	182,375.18	1,069,989.28
<b>Oklahoma Horse Racing Commission</b>	71,157.06	10,362.22	60,794.84
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,715,258.13	223,124.64	1,492,133.49
Quarterhorse	1,351,860.75	204,274.45	1,147,586.30
Paint & Appaloosa	162,867.27	22,697.15	140,170.12
Breeding Development Fund			
<u>Special Account</u>			
Thoroughbred	298,225.83	26,928.83	271,297.00
Quarterhorse	460,274.81	20,773.67	439,501.14
Paint & Appaloosa	38,481.12	2,308.19	36,172.93
<u>Administration</u>			
Thoroughbred	20,651.12	2,564.65	18,086.47
Quarterhorse	18,586.01	2,308.19	16,277.82
Paint & Appaloosa	2,065.12	256.47	1,808.65
<u>Benevolence</u>			
Thoroughbred	10,325.56	1,282.33	9,043.23
Quarterhorse	9,293.00	1,154.09	8,138.91
Paint & Appaloosa	1,032.55	128.23	904.32
<u>Promotions</u>			
Thoroughbred	20,651.12	2,564.65	18,086.47
Quarterhorse	18,586.01	2,308.19	16,277.82
Paint & Appaloosa	2,065.12	256.47	1,808.65
<b>Licensee</b>	<b>\$8,606,892.34</b>	<b>\$1,341,908.27</b>	<b>\$7,264,984.07</b>



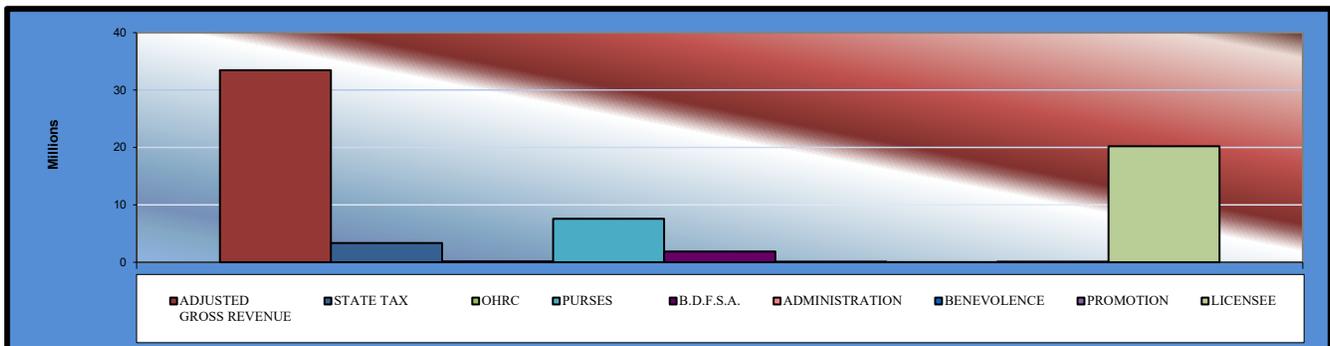
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year  
March 2021**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>March 2020</u>	<u>% CHANGE</u>
Gaming Days	62	53	16.98%	33	87.88%
Adjusted Gross Revenue	\$14,231,414.34	\$8,604,109.29	65.40%	\$6,583,394.30	116.17%
<b>State Tax</b>					
General Revenue Fund	170,776.96	103,249.31	65.40%	79,000.73	116.17%
Education Reform	1,252,364.46	757,161.62	65.40%	579,338.70	116.17%
<b>Oklahoma Horse Racing Commission</b>					
	71,157.06	43,020.54	65.40%	32,916.97	116.17%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,715,258.13	1,038,190.38	65.22%	776,811.79	120.81%
Quarterhorse	1,351,860.75	816,990.45	65.47%	625,339.72	116.18%
Paint & Appaloosa	162,867.27	98,511.99	65.33%	75,345.27	116.16%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	298,225.83	181,027.15	64.74%	154,766.64	92.69%
Quarterhorse	460,274.81	280,305.31	64.20%	213,080.89	116.01%
Paint & Appaloosa	38,481.12	23,409.76	64.38%	17,812.58	116.03%
<u>Administration</u>					
Thoroughbred	20,651.12	12,504.80	65.15%	9,554.65	116.14%
Quarterhorse	18,586.01	11,254.32	65.15%	8,599.18	116.14%
Paint & Appaloosa	2,065.12	1,250.48	65.15%	955.46	116.14%
<u>Benevolence</u>					
Thoroughbred	10,325.56	6,252.40	65.15%	4,777.33	116.14%
Quarterhorse	9,293.00	5,627.16	65.15%	4,299.60	116.14%
Paint & Appaloosa	1,032.55	625.24	65.14%	477.73	116.14%
<u>Promotions</u>					
Thoroughbred	20,651.12	12,504.80	65.15%	9,554.65	116.14%
Quarterhorse	18,586.01	11,254.32	65.15%	8,599.18	116.14%
Paint & Appaloosa	2,065.12	1,250.48	65.15%	955.46	116.14%
<b>Licensee</b>	\$8,606,892.34	\$5,199,718.78	65.53%	\$3,981,207.77	116.19%



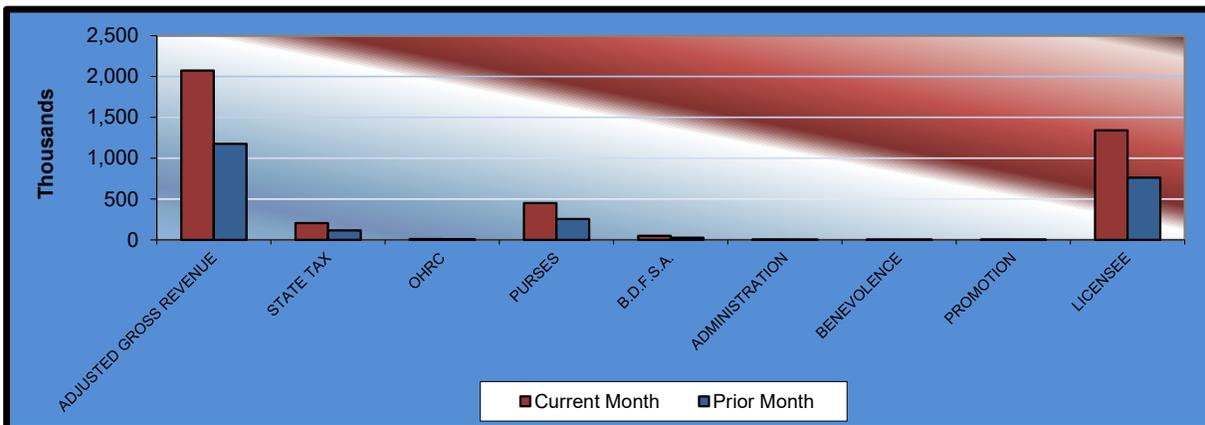
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison March 2021

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2021 TOTAL</b>	<b>2020 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	87	90	177	167	5.99%
Adjusted Gross Revenue	<u>\$4,854,793.71</u>	<u>\$28,600,392.66</u>	<u>\$33,455,186.37</u>	<u>\$30,034,957.34</u>	11.39%
<b>State Tax</b>					
General Revenue Fund	58,257.51	343,204.72	401,462.23	360,419.49	11.39%
Education Reform	427,221.85	2,516,834.55	2,944,056.40	2,643,076.25	11.39%
<b>Oklahoma Horse Racing Commission</b>	24,273.96	143,001.96	167,275.92	150,174.79	11.39%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	522,679.24	3,509,804.43	4,032,483.67	3,542,339.72	13.84%
Quarterhorse	478,521.84	2,699,358.66	3,177,880.50	2,853,516.42	11.37%
Paint & Appaloosa	53,169.07	329,708.90	382,877.97	343,663.50	11.41%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	63,081.97	638,146.26	701,228.23	704,397.68	-0.45%
Quarterhorse	48,663.24	1,033,796.95	1,082,460.19	968,547.28	11.76%
Paint & Appaloosa	5,407.03	85,086.17	90,493.20	81,010.25	11.71%
<u>Administration</u>					
Thoroughbred	6,007.81	42,543.09	48,550.90	43,556.29	11.47%
Quarterhorse	5,407.03	38,288.78	43,695.81	39,200.66	11.47%
Paint & Appaloosa	600.79	4,254.31	4,855.10	4,355.62	11.47%
<u>Benevolence</u>					
Thoroughbred	3,003.91	21,271.54	24,275.45	21,778.15	11.47%
Quarterhorse	2,703.51	19,144.39	21,847.90	19,600.33	11.47%
Paint & Appaloosa	300.39	2,127.15	2,427.54	2,177.81	11.47%
<u>Promotions</u>					
Thoroughbred	6,007.81	42,543.09	48,550.90	43,556.29	11.47%
Quarterhorse	5,407.03	38,288.78	43,695.81	39,200.66	11.47%
Paint & Appaloosa	600.79	4,254.31	4,855.10	4,355.62	11.47%
<b>Licensee</b>	\$3,143,478.93	\$17,088,734.62	\$20,232,213.55	\$18,170,030.53	11.35%



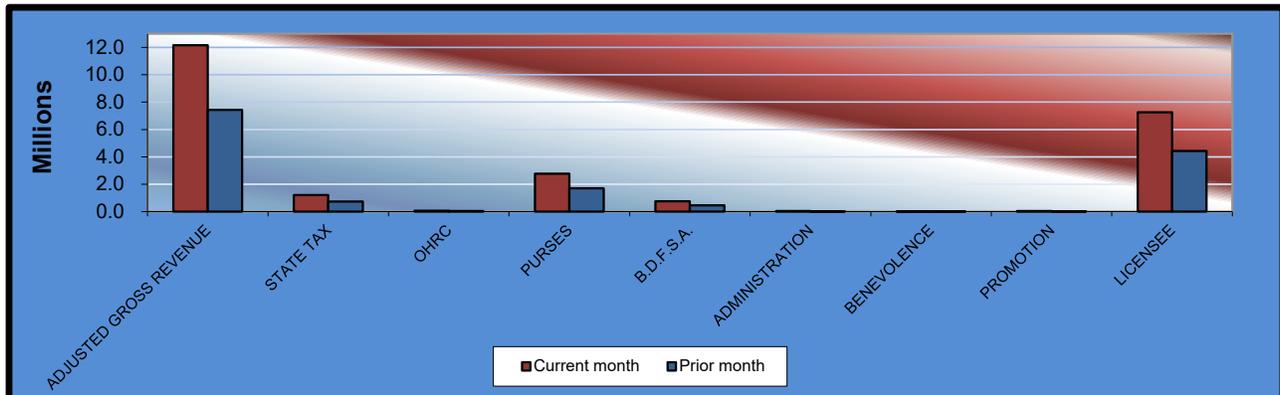
**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Will Rogers Downs Revenue**  
**March 2021**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>March 2020</u>	<u>% CHANGE</u>
Gaming Days	31	25	24.00%	16	93.75%
Adjusted Gross Revenue	\$2,072,445.20	\$1,175,269.52	76.34%	\$952,593.51	117.56%
<b>State Tax</b>					
General Revenue Fund	24,869.33	14,103.23	76.34%	11,431.12	117.56%
Education Reform	182,375.18	103,423.72	76.34%	83,828.23	117.56%
<b>Oklahoma Horse Racing Commission</b>	10,362.22	5,876.34	76.34%	4,762.97	117.56%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	223,124.64	126,532.45	76.34%	102,558.60	117.56%
Quarterhorse	204,274.45	115,842.63	76.34%	93,894.17	117.56%
Paint & Appaloosa	22,697.15	12,871.40	76.34%	10,432.69	117.56%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	26,928.83	15,271.16	76.34%	12,377.76	117.56%
Quarterhorse	20,773.67	11,780.61	76.34%	9,548.56	117.56%
Paint & Appaloosa	2,308.19	1,308.96	76.34%	1,060.95	117.56%
<u>Administration</u>					
Thoroughbred	2,564.65	1,454.40	76.34%	1,178.83	117.56%
Quarterhorse	2,308.19	1,308.96	76.34%	1,060.95	117.56%
Paint & Appaloosa	256.47	145.44	76.34%	117.88	117.57%
<u>Benevolence</u>					
Thoroughbred	1,282.33	727.20	76.34%	589.42	117.56%
Quarterhorse	1,154.09	654.48	76.34%	530.48	117.56%
Paint & Appaloosa	128.23	72.72	76.33%	58.94	117.56%
<u>Promotions</u>					
Thoroughbred	2,564.65	1,454.40	76.34%	1,178.83	117.56%
Quarterhorse	2,308.19	1,308.96	76.34%	1,060.95	117.56%
Paint & Appaloosa	256.47	145.44	76.34%	117.88	117.57%
<b>Licensee</b>	\$1,341,908.27	\$760,987.02	76.34%	\$616,804.30	117.56%

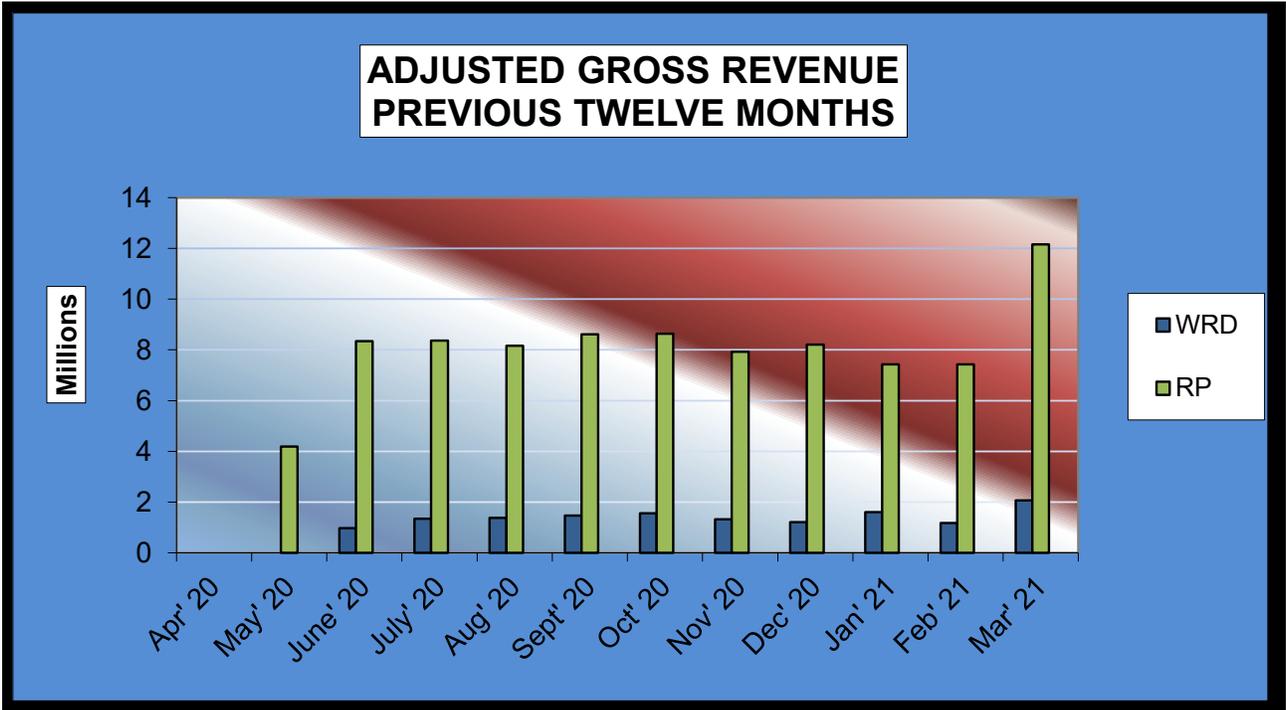


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
March 2021**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>March 2020</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	17	82.35%
Adjusted Gross Revenue	\$12,158,969.14	\$7,428,839.77	63.67%	\$5,630,800.79	115.94%
<b>State Tax</b>					
General Revenue Fund	145,907.63	89,146.08	63.67%	67,569.61	115.94%
Education Reform	1,069,989.28	653,737.90	63.67%	495,510.47	115.94%
<b>Oklahoma Horse Racing Commission</b>					
	60,794.84	37,144.20	63.67%	28,154.00	115.94%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,492,133.49	911,657.93	63.67%	674,253.19	121.30%
Quarterhorse	1,147,586.30	701,147.82	63.67%	531,445.55	115.94%
Paint & Appaloosa	140,170.12	85,640.59	63.67%	64,912.58	115.94%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	271,297.00	165,755.99	63.67%	142,388.88	90.53%
Quarterhorse	439,501.14	268,524.70	63.67%	203,532.33	115.94%
Paint & Appaloosa	36,172.93	22,100.80	63.67%	16,751.63	115.94%
<u>Administration</u>					
Thoroughbred	18,086.47	11,050.40	63.67%	8,375.82	115.94%
Quarterhorse	16,277.82	9,945.36	63.67%	7,538.23	115.94%
Paint & Appaloosa	1,808.65	1,105.04	63.67%	837.58	115.94%
<u>Benevolence</u>					
Thoroughbred	9,043.23	5,525.20	63.67%	4,187.91	115.94%
Quarterhorse	8,138.91	4,972.68	63.67%	3,769.12	115.94%
Paint & Appaloosa	904.32	552.52	63.67%	418.79	115.94%
<u>Promotions</u>					
Thoroughbred	18,086.47	11,050.40	63.67%	8,375.82	115.94%
Quarterhorse	16,277.82	9,945.36	63.67%	7,538.23	115.94%
Paint & Appaloosa	1,808.65	1,105.04	63.67%	837.58	115.94%
<b>Licensee</b>	\$7,264,984.07	\$4,438,731.76	63.67%	\$3,364,403.47	115.94%



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



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



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

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