



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

Contract Audit

November 2019

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

**OKLAHOMA HORSE RACING COMMISSION  
AUDIT REPORT OF GAMING OPERATIONS  
WILL ROGERS DOWNS AND REMINGTON PARK  
NOVEMBER 2019**

---

*This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.*

December 12, 2019

**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 November 2019. 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 November 2019**

---

**TABLE OF CONTENTS**

|  | <u><b>PAGE</b></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 November 2019.

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,



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

December 12, 2019



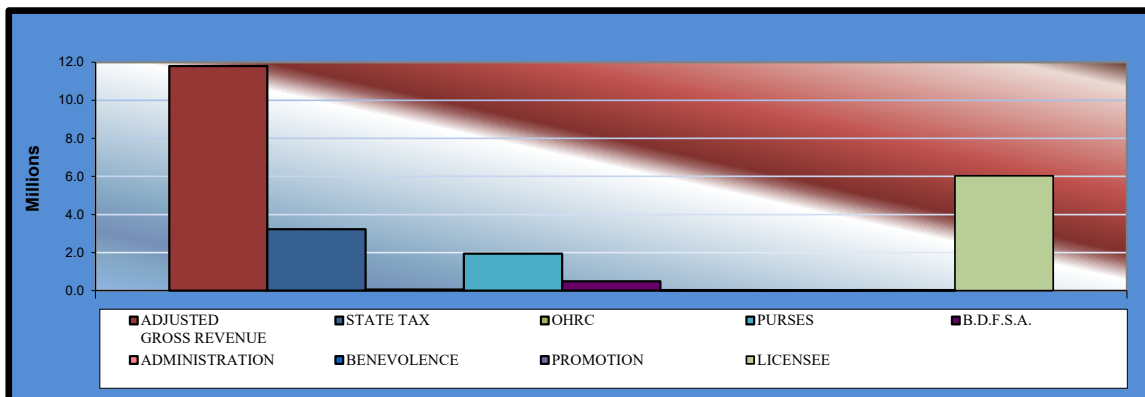
# Gaming at Oklahoma Horse Racing Tracks

## Will Rogers Downs and Remington Park

### Total Gaming Revenue

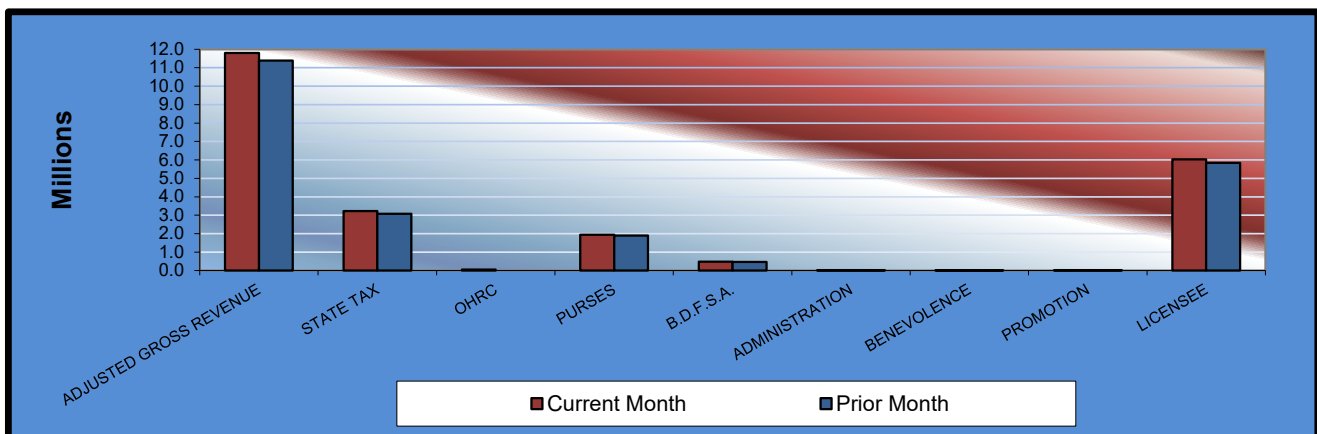
### November 2019

|   | <u>TOTAL</u><br>60     | <u>WILL<br/>ROGERS<br/>DOWNS</u><br>30 | <u>REMINGTON<br/>PARK</u><br>30 |
|---|------------------------|--|---------------------------------|
| Gaming Days This Month                  |                        |  |                                 |
| Adjusted Gross Revenue                  | <u>\$11,804,661.01</u> | <u>\$1,566,416.28</u>                  | <u>\$10,238,244.73</u>          |
| <b>State Tax</b>                        |                        |  |                                 |
| General Revenue Fund                    | 387,373.81             | 18,797.00                              | 368,576.81                      |
| Education Reform                        | 2,840,741.24           | 137,844.63                             | 2,702,896.61                    |
| <b>Oklahoma Horse Racing Commission</b> | 59,023.30              | 7,832.08                               | 51,191.22                       |
| <b>Purse Fund</b>                       |                        |  |                                 |
| <u>Purses</u>                           |                        |  |                                 |
| Thoroughbred                            | 1,016,590.33           | 202,713.86                             | 813,876.47                      |
| Quarterhorse                            | 827,084.44             | 185,588.02                             | 641,496.42                      |
| Paint & Appaloosa                       | 98,975.47              | 20,620.90                              | 78,354.57                       |
| Breeding Development Fund               |                        |  |                                 |
| <u>Special Account</u>                  |                        |  |                                 |
| Thoroughbred                            | 196,339.99             | 24,465.46                              | 171,874.53                      |
| Quarterhorse                            | 264,552.84             | 18,873.36                              | 245,679.48                      |
| Paint & Appaloosa                       | 22,317.57              | 2,097.04                               | 20,220.53                       |
| <u>Administration</u>                   |                        |  |                                 |
| Thoroughbred                            | 12,440.31              | 2,330.04                               | 10,110.27                       |
| Quarterhorse                            | 11,196.28              | 2,097.04                               | 9,099.24                        |
| Paint & Appaloosa                       | 1,244.03               | 233.00                                 | 1,011.03                        |
| <u>Benevolence</u>                      |                        |  |                                 |
| Thoroughbred                            | 6,220.15               | 1,165.02                               | 5,055.13                        |
| Quarterhorse                            | 5,598.14               | 1,048.52                               | 4,549.62                        |
| Paint & Appaloosa                       | 622.01                 | 116.50                                 | 505.51                          |
| <u>Promotions</u>                       |                        |  |                                 |
| Thoroughbred                            | 12,440.31              | 2,330.04                               | 10,110.27                       |
| Quarterhorse                            | 11,196.28              | 2,097.04                               | 9,099.24                        |
| Paint & Appaloosa                       | 1,244.03               | 233.00                                 | 1,011.03                        |
| <b>Licensee</b>                         | <b>\$6,029,460.48</b>  | <b>\$935,933.73</b>                    | <b>\$5,093,526.75</b>           |



**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year  
November 2019**

|   | <u>TOTAL</u>    | <u>PRIOR</u>    | <u>%</u>      | <u>November</u> | <u>%</u>      |
|---|-----------------|-----------------|---------------|-----------------|---------------|
|   | <u>60</u>       | <u>MONTH</u>    | <u>CHANGE</u> | <u>2018</u>     | <u>CHANGE</u> |
| Gaming Days                             | 60              | 62              | -3.23%        | 60              | 0.00%         |
| Adjusted Gross Revenue                  | \$11,804,661.01 | \$11,389,666.62 | 3.64%         | \$11,457,247.03 | 3.03%         |
| <b>State Tax</b>                        |                 |                 |               |                 |               |
| General Revenue Fund                    | 387,373.81      | 369,408.93      | 4.86%         | 373,916.63      | 3.60%         |
| Education Reform                        | 2,840,741.24    | 2,708,998.80    | 4.86%         | 2,742,055.30    | 3.60%         |
| <b>Oklahoma Horse Racing Commission</b> | 59,023.30       | 56,948.32       | 3.64%         | 57,286.23       | 3.03%         |
| <b>Purse Fund</b>                       |                 |                 |               |                 |               |
| <u>Purses</u>                           |                 |                 |               |                 |               |
| Thoroughbred                            | 1,016,590.33    | 989,892.85      | 2.70%         | 961,765.31      | 5.70%         |
| Quarterhorse                            | 827,084.44      | 808,118.36      | 2.35%         | 807,526.84      | 2.42%         |
| Paint & Appaloosa                       | 98,975.47       | 96,494.12       | 2.57%         | 96,534.87       | 2.53%         |
| Breeding Development Fund               |                 |                 |               |                 |               |
| <u>Special Account</u>                  |                 |                 |               |                 |               |
| Thoroughbred                            | 196,339.99      | 189,225.97      | 3.76%         | 219,645.80      | -10.61%       |
| Quarterhorse                            | 264,552.84      | 253,088.60      | 4.53%         | 255,743.14      | 3.44%         |
| Paint & Appaloosa                       | 22,317.57       | 21,417.76       | 4.20%         | 21,606.25       | 3.29%         |
| <u>Administration</u>                   |                 |                 |               |                 |               |
| Thoroughbred                            | 12,440.31       | 12,093.53       | 2.87%         | 12,117.04       | 2.67%         |
| Quarterhorse                            | 11,196.28       | 10,884.17       | 2.87%         | 10,905.34       | 2.67%         |
| Paint & Appaloosa                       | 1,244.03        | 1,209.35        | 2.87%         | 1,211.70        | 2.67%         |
| <u>Benevolence</u>                      |                 |                 |               |                 |               |
| Thoroughbred                            | 6,220.15        | 6,046.77        | 2.87%         | 6,058.52        | 2.67%         |
| Quarterhorse                            | 5,598.14        | 5,442.09        | 2.87%         | 5,452.65        | 2.67%         |
| Paint & Appaloosa                       | 622.01          | 604.68          | 2.87%         | 605.85          | 2.67%         |
| <u>Promotions</u>                       |                 |                 |               |                 |               |
| Thoroughbred                            | 12,440.31       | 12,093.53       | 2.87%         | 12,117.04       | 2.67%         |
| Quarterhorse                            | 11,196.28       | 10,884.17       | 2.87%         | 10,905.34       | 2.67%         |
| Paint & Appaloosa                       | 1,244.03        | 1,209.35        | 2.87%         | 1,211.70        | 2.67%         |
| <b>Licensee</b>                         | \$6,029,460.48  | \$5,835,605.27  | 3.32%         | \$5,860,581.48  | 2.88%         |



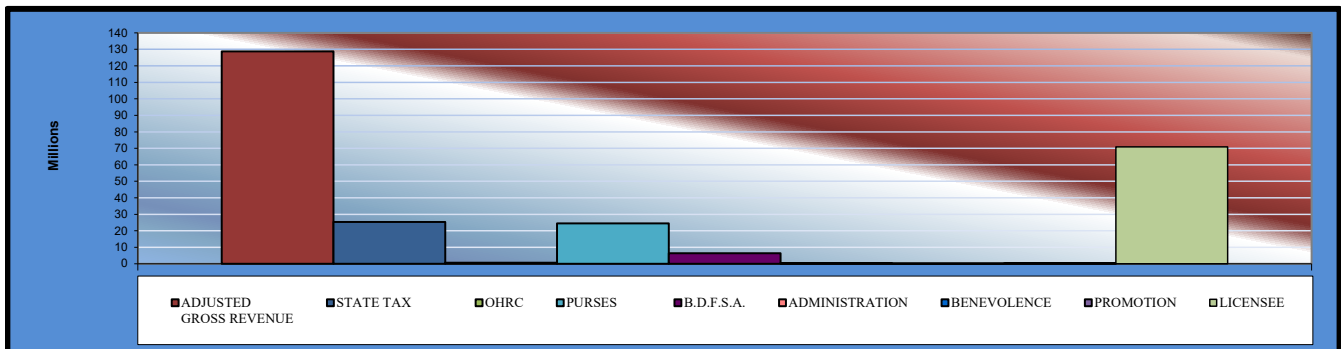
# Gaming at Oklahoma Horse Racing Tracks

## Will Rogers Downs and Remington Park

### Year to Date Gaming Totals Comparison

#### November 2019

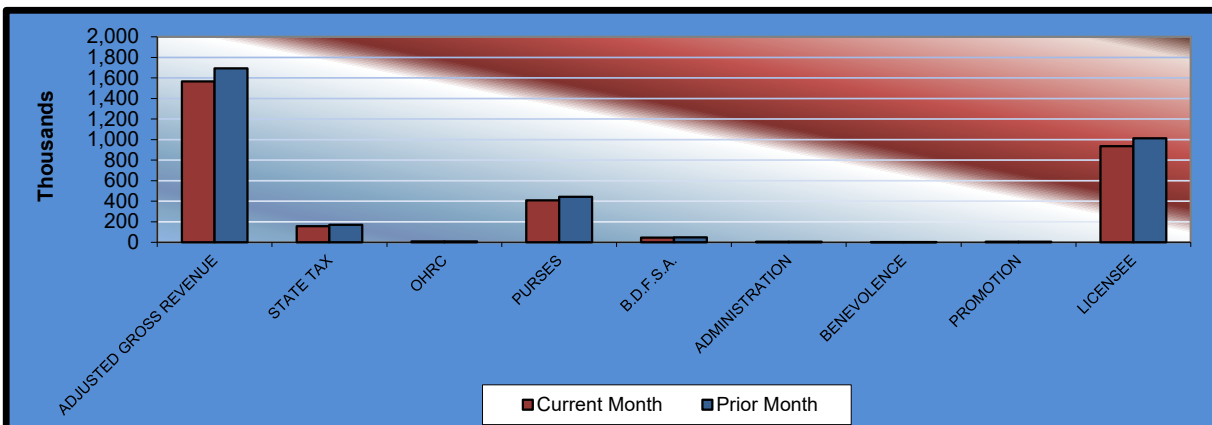
|   | <b>WILL<br/>ROGERS<br/>DOWNS</b> | <b>REMINGTON<br/>PARK</b> | <b>2019<br/>TOTAL</b>   | <b>2018<br/>TOTAL</b>   | <b>%<br/>CHANGE</b> |
|---|----------------------------------|---------------------------|-------------------------|-------------------------|---------------------|
| Gaming Days This Year                   | 334                              | 334                       | 668                     | 668                     | 0.00%               |
| Adjusted Gross Revenue                  | <u>\$18,494,347.48</u>           | <u>\$110,225,027.23</u>   | <u>\$128,719,374.71</u> | <u>\$127,687,080.93</u> | 0.81%               |
| <b>State Tax</b>                        |                                  |                           |                         |                         |                     |
| General Revenue Fund                    | 221,932.22                       | 2,828,100.99              | 3,050,033.21            | 3,004,994.51            | 1.50%               |
| Education Reform                        | 1,627,502.58                     | 20,739,407.17             | 22,366,909.75           | 22,036,626.40           | 1.50%               |
| <b>Oklahoma Horse Racing Commission</b> | 92,471.73                        | 551,125.10                | 643,596.83              | 638,435.41              | 0.81%               |
| <b>Purse Fund</b>                       |                                  |                           |                         |                         |                     |
| <u>Purses</u>                           |                                  |                           |                         |                         |                     |
| Thoroughbred                            | 2,175,899.65                     | 10,636,154.35             | 12,812,054.00           | 12,487,410.00           | 2.60%               |
| Quarterhorse                            | 1,992,073.84                     | 8,492,605.78              | 10,484,679.62           | 10,438,318.42           | 0.44%               |
| Paint & Appaloosa                       | 221,341.53                       | 1,037,315.89              | 1,258,657.42            | 1,299,682.67            | -3.16%              |
| Breeding Development Fund               |                                  |                           |                         |                         |                     |
| <u>Special Account</u>                  |                                  |                           |                         |                         |                     |
| Thoroughbred                            | 262,608.58                       | 2,413,949.08              | 2,676,557.66            | 2,917,809.32            | -8.27%              |
| Quarterhorse                            | 202,583.77                       | 3,252,487.30              | 3,455,071.07            | 3,426,379.17            | 0.84%               |
| Paint & Appaloosa                       | 22,509.23                        | 267,694.44                | 290,203.67              | 240,839.36              | 20.50%              |
| <u>Administration</u>                   |                                  |                           |                         |                         |                     |
| Thoroughbred                            | 25,010.37                        | 133,847.21                | 158,857.58              | 158,002.28              | 0.54%               |
| Quarterhorse                            | 22,509.31                        | 120,462.49                | 142,971.80              | 142,202.02              | 0.54%               |
| Paint & Appaloosa                       | 2,501.04                         | 13,384.73                 | 15,885.77               | 15,800.22               | 0.54%               |
| <u>Benevolence</u>                      |                                  |                           |                         |                         |                     |
| Thoroughbred                            | 12,505.12                        | 66,923.61                 | 79,428.73               | 79,001.11               | 0.54%               |
| Quarterhorse                            | 11,254.65                        | 60,231.25                 | 71,485.90               | 71,101.01               | 0.54%               |
| Paint & Appaloosa                       | 1,250.53                         | 6,692.36                  | 7,942.89                | 7,900.10                | 0.54%               |
| <u>Promotions</u>                       |                                  |                           |                         |                         |                     |
| Thoroughbred                            | 25,010.37                        | 133,847.21                | 158,857.58              | 158,002.27              | 0.54%               |
| Quarterhorse                            | 22,509.31                        | 120,462.49                | 142,971.80              | 142,202.02              | 0.54%               |
| Paint & Appaloosa                       | 2,501.04                         | 13,384.73                 | 15,885.77               | 15,800.22               | 0.54%               |
| <b>Licensee</b>                         | <u>\$11,550,372.61</u>           | <u>\$59,336,951.04</u>    | <u>\$70,887,323.65</u>  | <u>\$70,406,574.42</u>  | 0.68%               |





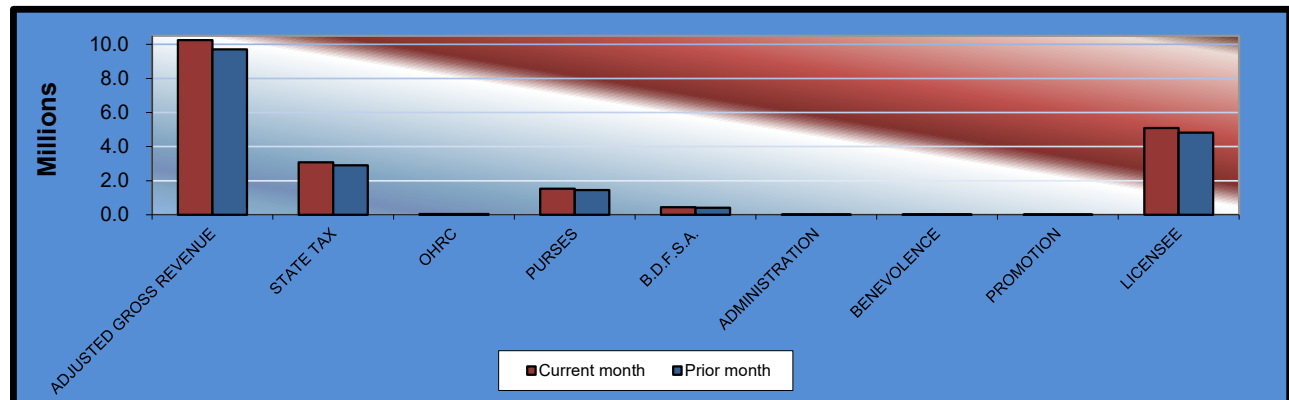
**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Will Rogers Downs Revenue**  
**November 2019**

| <u>Will Rogers Downs</u>                    | <u>CURRENT<br/>MONTH</u> | <u>PRIOR<br/>MONTH</u> | <u>%<br/>CHANGE</u> | <u>November<br/>2018</u> | <u>%<br/>CHANGE</u> |
|---|--------------------------|------------------------|---------------------|--------------------------|---------------------|
| Gaming Days                                 | 30                       | 31                     | -3.23%              | 30                       | 0.00%               |
| Adjusted Gross Revenue                      | \$1,566,416.28           | \$1,692,461.29         | -7.45%              | \$1,606,010.90           | -2.47%              |
| <b>State Tax</b>                            |                          |                        |                     |                          |                     |
| General Revenue Fund                        | 18,797.00                | 20,309.54              | -7.45%              | 19,272.13                | -2.47%              |
| Education Reform                            | 137,844.63               | 148,936.59             | -7.45%              | 141,328.96               | -2.47%              |
| <b>Oklahoma Horse Racing<br/>Commission</b> | 7,832.08                 | 8,462.30               | -7.45%              | 8,030.05                 | -2.47%              |
| <b>Purse Fund</b>                           |                          |                        |                     |                          |                     |
| <u>Purses</u>                               |                          |                        |                     |                          |                     |
| Thoroughbred                                | 202,713.86               | 219,025.64             | -7.45%              | 207,837.89               | -2.47%              |
| Quarterhorse                                | 185,588.02               | 200,521.77             | -7.45%              | 190,279.17               | -2.47%              |
| Paint & Appaloosa                           | 20,620.90                | 22,280.20              | -7.45%              | 21,142.12                | -2.47%              |
| Breeding Development Fund                   |                          |                        |                     |                          |                     |
| <u>Special Account</u>                      |                          |                        |                     |                          |                     |
| Thoroughbred                                | 24,465.46                | 26,434.13              | -7.45%              | 25,083.89                | -2.47%              |
| Quarterhorse                                | 18,873.36                | 20,392.04              | -7.45%              | 19,350.42                | -2.47%              |
| Paint & Appaloosa                           | 2,097.04                 | 2,265.78               | -7.45%              | 2,150.06                 | -2.47%              |
| <u>Administration</u>                       |                          |                        |                     |                          |                     |
| Thoroughbred                                | 2,330.04                 | 2,517.54               | -7.45%              | 2,388.94                 | -2.47%              |
| Quarterhorse                                | 2,097.04                 | 2,265.78               | -7.45%              | 2,150.05                 | -2.47%              |
| Paint & Appaloosa                           | 233.00                   | 251.75                 | -7.45%              | 238.89                   | -2.47%              |
| <u>Benevolence</u>                          |                          |                        |                     |                          |                     |
| Thoroughbred                                | 1,165.02                 | 1,258.77               | -7.45%              | 1,194.47                 | -2.47%              |
| Quarterhorse                                | 1,048.52                 | 1,132.89               | -7.45%              | 1,075.02                 | -2.47%              |
| Paint & Appaloosa                           | 116.50                   | 125.88                 | -7.45%              | 119.45                   | -2.47%              |
| <u>Promotions</u>                           |                          |                        |                     |                          |                     |
| Thoroughbred                                | 2,330.04                 | 2,517.54               | -7.45%              | 2,388.94                 | -2.47%              |
| Quarterhorse                                | 2,097.04                 | 2,265.78               | -7.45%              | 2,150.05                 | -2.47%              |
| Paint & Appaloosa                           | 233.00                   | 251.75                 | -7.45%              | 238.89                   | -2.47%              |
| <b>Licensee</b>                             | \$935,933.73             | \$1,011,245.62         | -7.45%              | \$959,591.51             | -2.47%              |

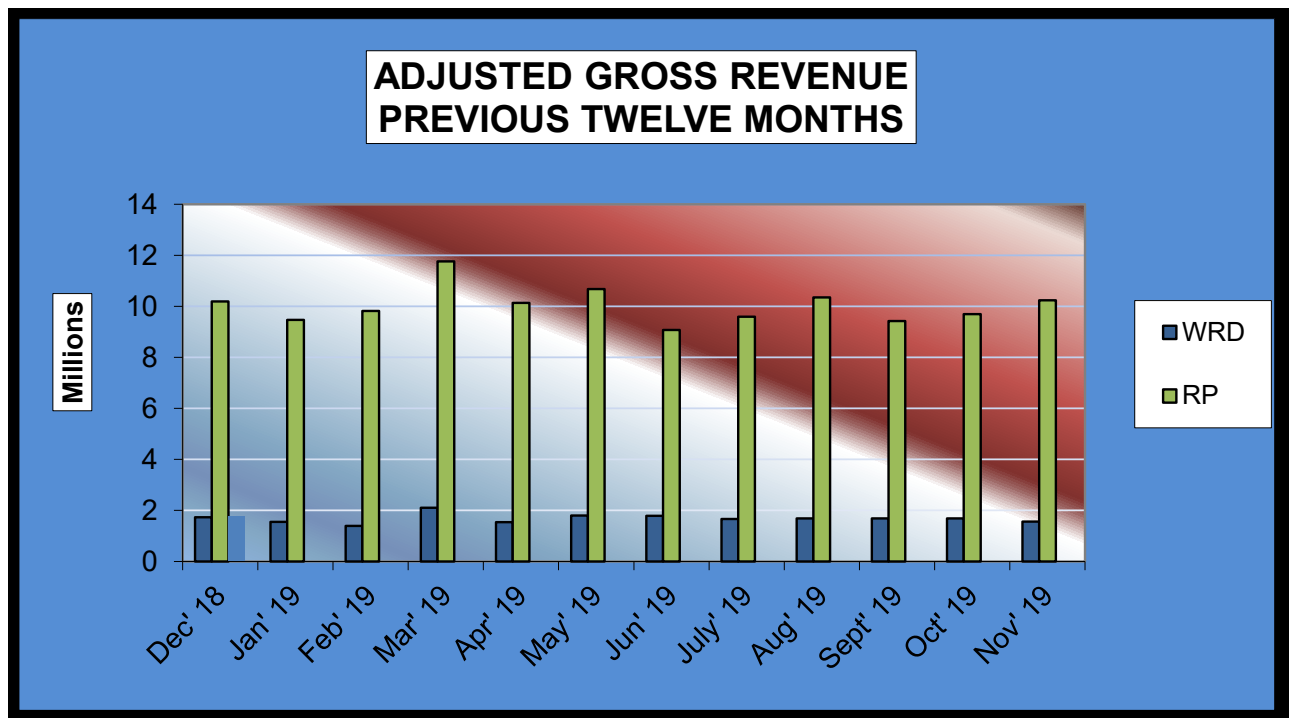


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
November 2019**

| <b>Remington Park</b>                       | <b>CURRENT<br/>MONTH</b> | <b>PRIOR<br/>MONTH</b> | <b>%<br/>CHANGE</b> | <b>November<br/>2018</b> | <b>%<br/>CHANGE</b> |
|---|--------------------------|------------------------|---------------------|--------------------------|---------------------|
| Gaming Days                                 | 30                       | 31                     | -3.23%              | 30                       | 0.00%               |
| Adjusted Gross Revenue                      | \$10,238,244.73          | \$9,697,205.33         | 5.58%               | \$9,851,236.13           | 3.93%               |
| <b>State Tax</b>                            |                          |                        |                     |                          |                     |
| General Revenue Fund                        | 368,576.81               | 349,099.39             | 5.58%               | 354,644.50               | 3.93%               |
| Education Reform                            | 2,702,896.61             | 2,560,062.21           | 5.58%               | 2,600,726.34             | 3.93%               |
| <b>Oklahoma Horse Racing<br/>Commission</b> | 51,191.22                | 48,486.02              | 5.58%               | 49,256.18                | 3.93%               |
| <b>Purse Fund</b>                           |                          |                        |                     |                          |                     |
| <u>Purses</u>                               |                          |                        |                     |                          |                     |
| Thoroughbred                                | 813,876.47               | 770,867.21             | 5.58%               | 753,927.42               | 7.95%               |
| Quarterhorse                                | 641,496.42               | 607,596.59             | 5.58%               | 617,247.67               | 3.93%               |
| Paint & Appaloosa                           | 78,354.57                | 74,213.92              | 5.58%               | 75,392.75                | 3.93%               |
| Breeding Development Fund                   |                          |                        |                     |                          |                     |
| <u>Special Account</u>                      |                          |                        |                     |                          |                     |
| Thoroughbred                                | 171,874.53               | 162,791.84             | 5.58%               | 194,561.91               | -11.66%             |
| Quarterhorse                                | 245,679.48               | 232,696.56             | 5.58%               | 236,392.72               | 3.93%               |
| Paint & Appaloosa                           | 20,220.53                | 19,151.98              | 5.58%               | 19,456.19                | 3.93%               |
| <u>Administration</u>                       |                          |                        |                     |                          |                     |
| Thoroughbred                                | 10,110.27                | 9,575.99               | 5.58%               | 9,728.10                 | 3.93%               |
| Quarterhorse                                | 9,099.24                 | 8,618.39               | 5.58%               | 8,755.29                 | 3.93%               |
| Paint & Appaloosa                           | 1,011.03                 | 957.60                 | 5.58%               | 972.81                   | 3.93%               |
| <u>Benevolence</u>                          |                          |                        |                     |                          |                     |
| Thoroughbred                                | 5,055.13                 | 4,788.00               | 5.58%               | 4,864.05                 | 3.93%               |
| Quarterhorse                                | 4,549.62                 | 4,309.20               | 5.58%               | 4,377.63                 | 3.93%               |
| Paint & Appaloosa                           | 505.51                   | 478.80                 | 5.58%               | 486.40                   | 3.93%               |
| <u>Promotions</u>                           |                          |                        |                     |                          |                     |
| Thoroughbred                                | 10,110.27                | 9,575.99               | 5.58%               | 9,728.10                 | 3.93%               |
| Quarterhorse                                | 9,099.24                 | 8,618.39               | 5.58%               | 8,755.29                 | 3.93%               |
| Paint & Appaloosa                           | 1,011.03                 | 957.60                 | 5.58%               | 972.81                   | 3.93%               |
| <b>Licensee</b>                             | \$5,093,526.75           | \$4,824,359.65         | 5.58%               | \$4,900,989.97           | 3.93%               |



**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Prior Twelve Month Graph  
November 2019**





Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)