



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

**Contract Audit**

November 2021

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

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

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Cindy Byrd, CPA | State Auditor & Inspector

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December 13, 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 November 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 November 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 November 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,



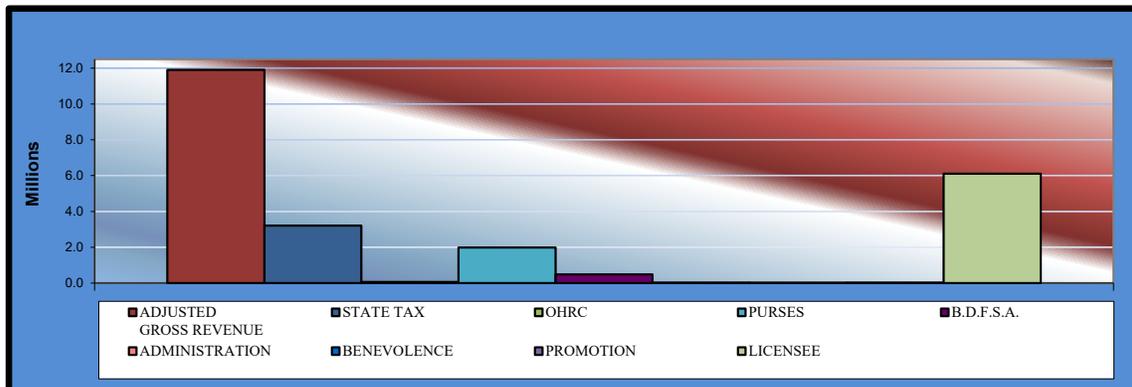
CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

December 13, 2021



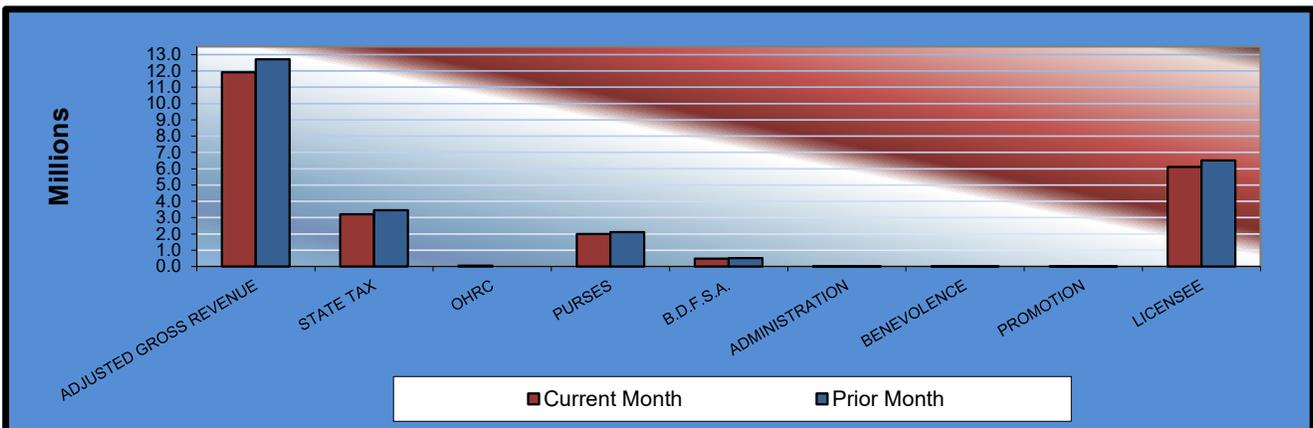
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Total Gaming Revenue November 2021

	<u>TOTAL</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	60	30	30
Adjusted Gross Revenue	<u>\$11,909,867.79</u>	<u>\$1,849,824.43</u>	<u>\$10,060,043.36</u>
<b>State Tax</b>			
General Revenue Fund	384,359.45	22,197.89	362,161.56
Education Reform	2,818,635.99	162,784.54	2,655,851.45
<b>Oklahoma Horse Racing Commission</b>	59,549.34	9,249.12	50,300.22
<b>Purse Fund</b>			
<u>Purses</u>			
Thoroughbred	1,039,100.98	239,390.41	799,710.57
Quarterhorse	849,496.93	219,166.05	630,330.88
Paint & Appaloosa	101,342.56	24,351.79	76,990.77
<u>Breeding Development Fund</u>			
<u>Special Account</u>			
Thoroughbred	197,774.93	28,891.95	168,882.98
Quarterhorse	263,691.39	22,288.07	241,403.32
Paint & Appaloosa	22,345.04	2,476.45	19,868.59
<u>Administration</u>			
Thoroughbred	12,685.90	2,751.61	9,934.29
Quarterhorse	11,417.31	2,476.45	8,940.86
Paint & Appaloosa	1,268.59	275.16	993.43
<u>Benevolence</u>			
Thoroughbred	6,342.96	1,375.81	4,967.15
Quarterhorse	5,708.66	1,238.23	4,470.43
Paint & Appaloosa	634.29	137.58	496.71
<u>Promotions</u>			
Thoroughbred	12,685.90	2,751.61	9,934.29
Quarterhorse	11,417.31	2,476.45	8,940.86
Paint & Appaloosa	1,268.59	275.16	993.43
<b>Licensee</b>	<b>\$6,110,141.67</b>	<b>\$1,105,270.10</b>	<b>\$5,004,871.57</b>



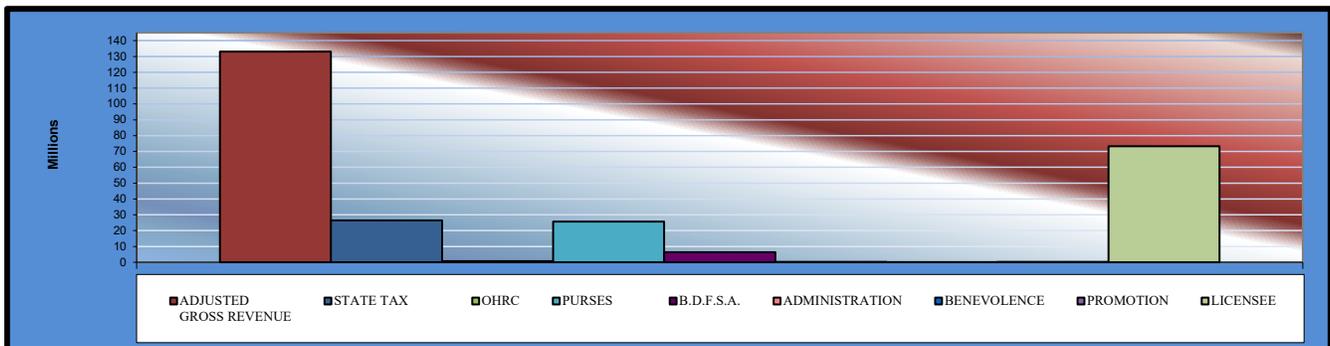
**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Comparison of Prior Month and Prior Year  
November 2021**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2020</u>	<u>% CHANGE</u>
Gaming Days	60	62	<b>-3.23%</b>	60	0.00%
Adjusted Gross Revenue	\$11,909,867.79	\$12,713,098.61	<b>-6.32%</b>	\$9,254,446.13	28.69%
<b>State Tax</b>					
General Revenue Fund	384,359.45	414,835.35	<b>-7.35%</b>	301,308.12	27.56%
Education Reform	2,818,635.99	3,042,125.93	<b>-7.35%</b>	2,209,592.87	27.56%
<b>Oklahoma Horse Racing Commission</b>	59,549.34	63,565.48	<b>-6.32%</b>	46,272.22	28.69%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	1,039,100.98	1,099,708.95	<b>-5.51%</b>	817,577.38	27.10%
Quarterhorse	849,496.93	896,197.34	<b>-5.21%</b>	653,940.30	29.90%
Paint & Appaloosa	101,342.56	107,131.62	<b>-5.40%</b>	78,139.76	29.69%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	197,774.93	211,335.11	<b>-6.42%</b>	138,151.51	43.16%
Quarterhorse	263,691.39	283,742.30	<b>-7.07%</b>	206,215.71	27.87%
Paint & Appaloosa	22,345.04	23,972.77	<b>-6.79%</b>	17,433.12	28.18%
<u>Administration</u>					
Thoroughbred	12,685.90	13,446.60	<b>-5.66%</b>	9,802.35	29.42%
Quarterhorse	11,417.31	12,101.95	<b>-5.66%</b>	8,822.11	29.42%
Paint & Appaloosa	1,268.59	1,344.67	<b>-5.66%</b>	980.24	29.42%
<u>Benevolence</u>					
Thoroughbred	6,342.96	6,723.31	<b>-5.66%</b>	4,901.18	29.42%
Quarterhorse	5,708.66	6,050.97	<b>-5.66%</b>	4,411.06	29.42%
Paint & Appaloosa	634.29	672.33	<b>-5.66%</b>	490.12	29.42%
<u>Promotions</u>					
Thoroughbred	12,685.90	13,446.60	<b>-5.66%</b>	9,802.35	29.42%
Quarterhorse	11,417.31	12,101.95	<b>-5.66%</b>	8,822.11	29.42%
Paint & Appaloosa	1,268.59	1,344.67	<b>-5.66%</b>	980.24	29.42%
<b>Licensee</b>	\$6,110,141.67	\$6,503,250.71	<b>-6.04%</b>	\$4,736,803.38	28.99%



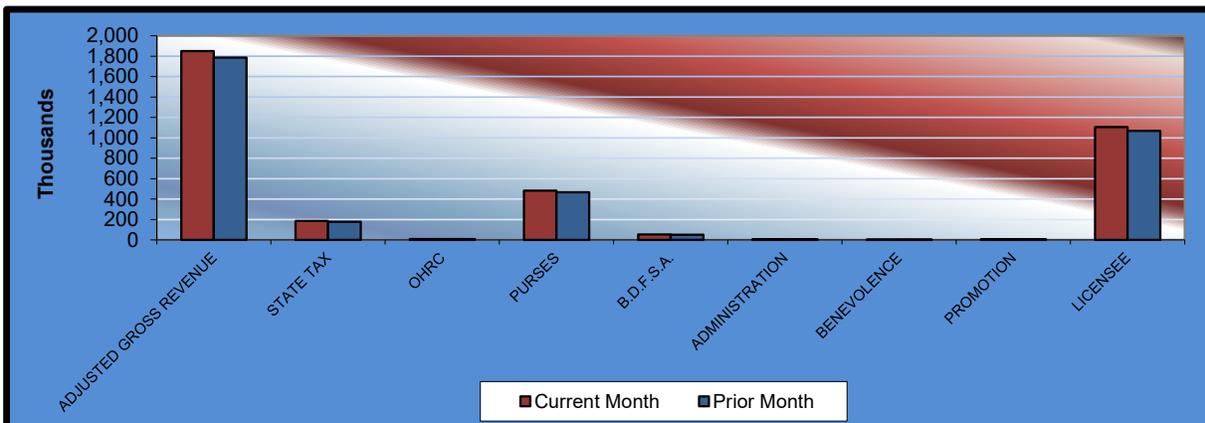
## Gaming at Oklahoma Horse Racing Tracks Will Rogers Downs and Remington Park Year to Date Gaming Totals Comparison November 2021

	<b>WILL ROGERS DOWNS</b>	<b>REMINGTON PARK</b>	<b>2021 TOTAL</b>	<b>2020 TOTAL</b>	<b>% CHANGE</b>
Gaming Days This Year	331	334	665	532	25.00%
Adjusted Gross Revenue	<u>\$20,328,559.28</u>	<u>\$112,785,106.20</u>	<u>\$133,113,665.48</u>	<u>\$92,313,952.34</u>	44.20%
<b>State Tax</b>					
General Revenue Fund	243,942.68	2,920,263.83	3,164,206.51	1,882,279.97	68.10%
Education Reform	1,788,913.21	21,415,268.02	23,204,181.23	13,803,386.39	68.10%
<b>Oklahoma Horse Racing Commission</b>	101,642.78	563,925.52	665,568.30	461,569.73	44.20%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	2,413,269.74	11,114,964.25	13,528,233.99	9,869,147.73	37.08%
Quarterhorse	2,209,390.00	8,653,012.27	10,862,402.27	7,871,387.90	38.00%
Paint & Appaloosa	245,487.71	1,056,908.51	1,302,396.22	947,240.62	37.49%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	291,256.68	2,181,626.74	2,472,883.42	1,824,156.47	35.56%
Quarterhorse	224,683.72	3,313,919.64	3,538,603.36	2,652,586.05	33.40%
Paint & Appaloosa	24,964.87	272,750.58	297,715.45	222,089.81	34.05%
<u>Administration</u>					
Thoroughbred	27,738.72	136,375.30	164,114.02	119,931.34	36.84%
Quarterhorse	24,964.87	122,737.76	147,702.63	107,938.22	36.84%
Paint & Appaloosa	2,773.90	13,637.53	16,411.43	11,993.16	36.84%
<u>Benevolence</u>					
Thoroughbred	13,869.38	68,187.66	82,057.04	59,965.69	36.84%
Quarterhorse	12,482.43	61,368.89	73,851.32	53,969.06	36.84%
Paint & Appaloosa	1,386.93	6,818.76	8,205.69	5,996.54	36.84%
<u>Promotions</u>					
Thoroughbred	27,738.72	136,375.30	164,114.02	119,931.34	36.84%
Quarterhorse	24,964.87	122,737.76	147,702.63	107,938.22	36.84%
Paint & Appaloosa	2,773.90	13,637.53	16,411.43	11,993.16	36.84%
<b>Licensee</b>	\$12,646,314.17	\$60,610,590.35	\$73,256,904.52	\$52,180,450.94	40.39%



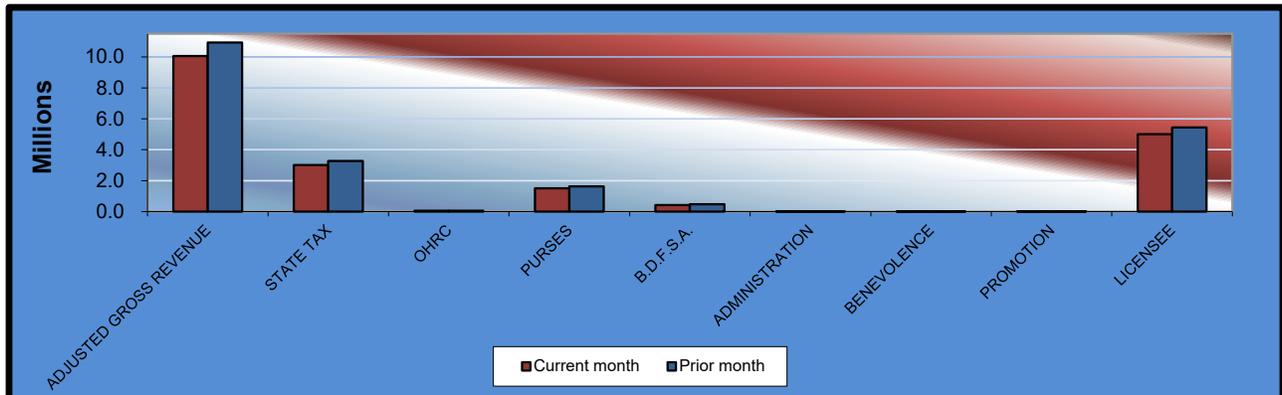
**Gaming at Oklahoma Horse Racing Tracks**  
**Will Rogers Downs and Remington Park**  
**Will Rogers Downs Revenue**  
**November 2021**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2020</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$1,849,824.43	\$1,784,841.49	3.64%	\$1,327,164.23	39.38%
<b>State Tax</b>					
General Revenue Fund	22,197.89	21,418.09	3.64%	15,925.97	39.38%
Education Reform	162,784.54	157,066.05	3.64%	116,790.45	39.38%
<b>Oklahoma Horse Racing Commission</b>	9,249.12	8,924.20	3.64%	6,635.82	39.38%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	239,390.41	230,980.81	3.64%	171,751.63	39.38%
Quarterhorse	219,166.05	211,466.90	3.64%	157,241.59	39.38%
Paint & Appaloosa	24,351.79	23,496.31	3.64%	17,471.28	39.38%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	28,891.95	27,876.99	3.64%	20,728.65	39.38%
Quarterhorse	22,288.07	21,505.11	3.64%	15,990.67	39.38%
Paint & Appaloosa	2,476.45	2,389.46	3.64%	1,776.74	39.38%
<u>Administration</u>					
Thoroughbred	2,751.61	2,654.95	3.64%	1,974.16	39.38%
Quarterhorse	2,476.45	2,389.46	3.64%	1,776.74	39.38%
Paint & Appaloosa	275.16	265.50	3.64%	197.42	39.38%
<u>Benevolence</u>					
Thoroughbred	1,375.81	1,327.48	3.64%	987.08	39.38%
Quarterhorse	1,238.23	1,194.73	3.64%	888.37	39.38%
Paint & Appaloosa	137.58	132.75	3.64%	98.71	39.38%
<u>Promotions</u>					
Thoroughbred	2,751.61	2,654.95	3.64%	1,974.16	39.38%
Quarterhorse	2,476.45	2,389.46	3.64%	1,776.74	39.38%
Paint & Appaloosa	275.16	265.50	3.64%	197.42	39.38%
<b>Licensee</b>	\$1,105,270.10	\$1,066,442.79	3.64%	\$792,980.63	39.38%

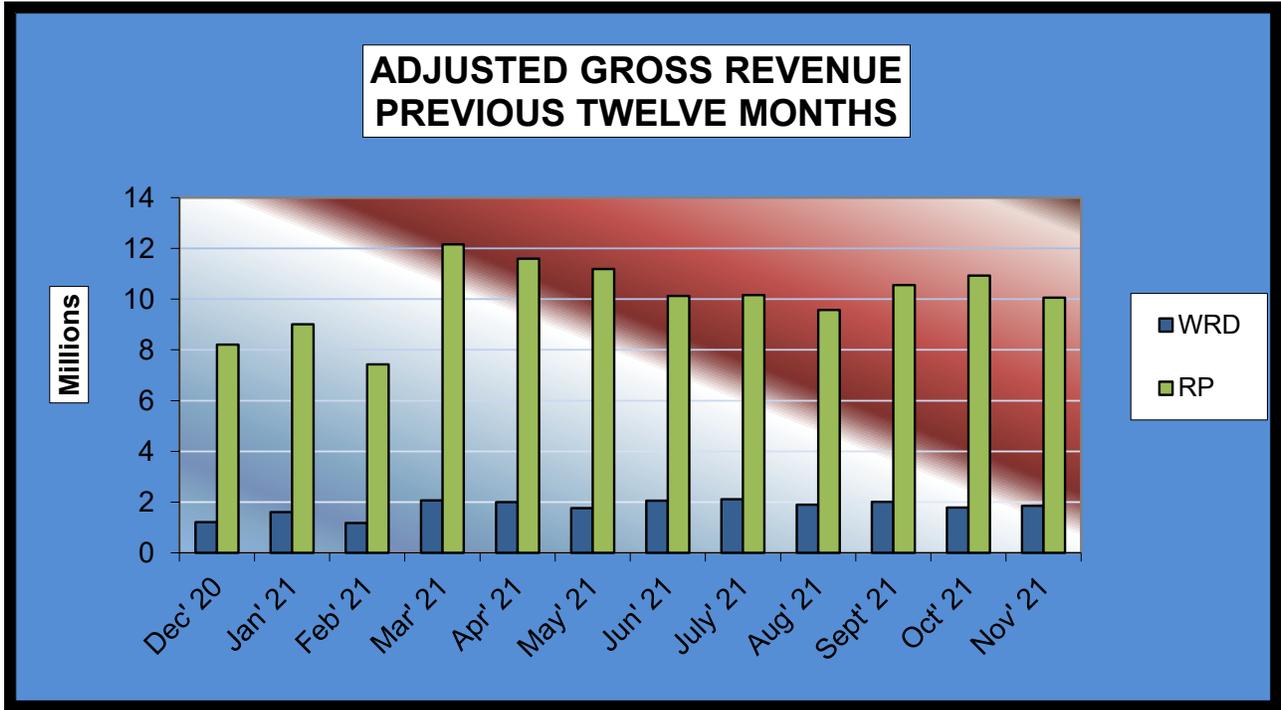


**Gaming at Oklahoma Horse Racing Tracks  
Will Rogers Downs and Remington Park  
Remington Park Revenue  
November 2021**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>November 2020</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Adjusted Gross Revenue	\$10,060,043.36	\$10,928,257.12	-7.94%	\$7,927,281.90	26.90%
<b>State Tax</b>					
General Revenue Fund	362,161.56	393,417.26	-7.94%	285,382.15	26.90%
Education Reform	2,655,851.45	2,885,059.88	-7.94%	2,092,802.42	26.90%
<b>Oklahoma Horse Racing Commission</b>					
	50,300.22	54,641.28	-7.94%	39,636.40	26.90%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	799,710.57	868,728.14	-7.94%	645,825.75	23.83%
Quarterhorse	630,330.88	684,730.44	-7.94%	496,698.71	26.90%
Paint & Appaloosa	76,990.77	83,635.31	-7.94%	60,668.48	26.90%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	168,882.98	183,458.12	-7.94%	117,422.86	43.82%
Quarterhorse	241,403.32	262,237.19	-7.94%	190,225.04	26.90%
Paint & Appaloosa	19,868.59	21,583.31	-7.94%	15,656.38	26.90%
<u>Administration</u>					
Thoroughbred	9,934.29	10,791.65	-7.94%	7,828.19	26.90%
Quarterhorse	8,940.86	9,712.49	-7.94%	7,045.37	26.90%
Paint & Appaloosa	993.43	1,079.17	-7.94%	782.82	26.90%
<u>Benevolence</u>					
Thoroughbred	4,967.15	5,395.83	-7.94%	3,914.10	26.90%
Quarterhorse	4,470.43	4,856.24	-7.94%	3,522.69	26.90%
Paint & Appaloosa	496.71	539.58	-7.95%	391.41	26.90%
<u>Promotions</u>					
Thoroughbred	9,934.29	10,791.65	-7.94%	7,828.19	26.90%
Quarterhorse	8,940.86	9,712.49	-7.94%	7,045.37	26.90%
Paint & Appaloosa	993.43	1,079.17	-7.94%	782.82	26.90%
<b>Licensee</b>	\$5,004,871.57	\$5,436,807.92	-7.94%	\$3,943,822.75	26.90%



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



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SAI  
STATE AUDITOR & INSPECTOR



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