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

Contract Audit

October 2021

Cindy Byrd, CPA
State Auditor & Inspector
November 16, 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 October 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,

[Signature]

OKLAHOMA STATE AUDITOR & INSPECTOR
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<th>Section</th>
<th>Page</th>
</tr>
</thead>
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</tbody>
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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 October 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

November 16, 2021
## Gaming at Oklahoma Horse Racing Tracks
**Will Rogers Downs and Remington Park**
**Total Gaming Revenue**
**October 2021**

<table>
<thead>
<tr>
<th>Gaming Days This Month</th>
<th>Will Rogers Downs</th>
<th>Remington Park</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL</strong></td>
<td>62</td>
<td>31</td>
</tr>
<tr>
<td><strong>DOWN</strong></td>
<td>31</td>
<td>31</td>
</tr>
</tbody>
</table>

Adjusted Gross Revenue
- **TOTAL**: $12,713,098.61
- **WILL ROGERS**: $1,784,841.49
- **REMINGTON**: $10,928,257.12

**State Tax**
- General Revenue Fund: 414,835.35
  - **WILL ROGERS**: 21,418.09
  - **REMINGTON**: 393,417.26
- Education Reform: 3,042,125.93
  - **WILL ROGERS**: 157,066.05
  - **REMINGTON**: 2,885,059.88

Oklahoma Horse Racing Commission
- 63,565.48
  - **WILL ROGERS**: 8,924.20
  - **REMINGTON**: 54,641.28

**Purse Fund**

- **Purses**
  - Thoroughbred: 1,099,708.95
    - **WILL ROGERS**: 230,980.81
    - **REMINGTON**: 868,728.14
  - Quarterhorse: 896,197.34
    - **WILL ROGERS**: 211,466.90
    - **REMINGTON**: 684,730.44
  - Paint & Appaloosa: 107,131.62
    - **WILL ROGERS**: 23,496.31
    - **REMINGTON**: 83,635.31

- **Breeding Development Fund**

  - Special Account
    - Thoroughbred: 211,335.11
      - **WILL ROGERS**: 27,876.99
      - **REMINGTON**: 183,458.12
    - Quarterhorse: 283,742.30
      - **WILL ROGERS**: 21,505.11
      - **REMINGTON**: 262,237.19
    - Paint & Appaloosa: 23,972.77
      - **WILL ROGERS**: 2,389.46
      - **REMINGTON**: 21,583.31

- **Administration**
  - Thoroughbred: 13,446.60
    - **WILL ROGERS**: 2,654.95
    - **REMINGTON**: 10,791.65
  - Quarterhorse: 12,101.95
    - **WILL ROGERS**: 2,389.46
    - **REMINGTON**: 9,712.49
  - Paint & Appaloosa: 1,344.67
    - **WILL ROGERS**: 265.50
    - **REMINGTON**: 1,079.17

- **Benevolence**
  - Thoroughbred: 6,723.31
    - **WILL ROGERS**: 1,327.48
    - **REMINGTON**: 5,395.83
  - Quarterhorse: 6,050.97
    - **WILL ROGERS**: 1,194.73
    - **REMINGTON**: 4,856.24
  - Paint & Appaloosa: 672.33
    - **WILL ROGERS**: 132.75
    - **REMINGTON**: 539.58

- **Promotions**
  - Thoroughbred: 13,446.60
    - **WILL ROGERS**: 2,654.95
    - **REMINGTON**: 10,791.65
  - Quarterhorse: 12,101.95
    - **WILL ROGERS**: 2,389.46
    - **REMINGTON**: 9,712.49
  - Paint & Appaloosa: 1,344.67
    - **WILL ROGERS**: 265.50
    - **REMINGTON**: 1,079.17

**Licensee**
- $6,503,250.71
  - **WILL ROGERS**: $1,066,442.79
  - **REMINGTON**: $5,436,807.92

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**Graph**

- **ADJUSTED GROSS REVENUE**
- **STATE TAX**
- **OHRC**
- **PURSES**
- **B.D.F.S.A.**
- **ADMINISTRATION**
- **BENEVOLENCE**
- **PROMOTION**
- **LICENSEE**

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*Page 5*
# Gaming at Oklahoma Horse Racing Tracks

Will Rogers Downs and Remington Park

Comparison of Prior Month and Prior Year

October 2021

<table>
<thead>
<tr>
<th>Gaming Days</th>
<th>TOTAL</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>October 2020</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>62</td>
<td>60</td>
<td>3.33%</td>
<td>62</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

Adjusted Gross Revenue $12,713,098.61 $12,558,776.04 1.23% $10,192,195.79 24.73%

**State Tax**

- General Revenue Fund 414,835.35 403,900.48 2.71% 288,725.97 43.68%
- Education Reform 3,042,125.93 2,961,936.89 2.71% 2,117,323.73 43.68%

**Oklahoma Horse Racing Commission**

- 63,565.48 62,793.88 1.23% 50,960.96 24.73%

**Purse Fund**

**Purses**

- Thoroughbred 1,099,708.95 1,098,629.84 0.10% 967,667.35 13.65%
- Quarterhorse 896,197.34 899,039.81 -0.32% 772,709.18 15.98%
- Paint & Appaloosa 107,131.62 107,185.86 -0.05% 92,416.49 15.92%

**Breeding Development Fund**

**Special Account**

- Thoroughbred 211,335.11 208,482.46 1.37% 164,047.89 28.83%
- Quarterhorse 283,742.30 277,361.27 2.30% 245,834.54 15.42%
- Paint & Appaloosa 23,972.77 23,525.37 1.90% 20,755.04 15.50%

**Administration**

- Thoroughbred 13,446.60 13,406.28 0.30% 11,607.34 15.85%
- Quarterhorse 12,101.95 12,065.65 0.30% 10,446.60 15.85%
- Paint & Appaloosa 1,344.67 1,340.63 0.30% 1,160.74 15.85%

**Benevolence**

- Thoroughbred 6,723.31 6,703.13 0.30% 5,803.67 15.85%
- Quarterhorse 6,050.97 6,032.82 0.30% 5,223.30 15.85%
- Paint & Appaloosa 672.33 670.31 0.30% 580.36 15.85%

**Promotions**

- Thoroughbred 13,446.60 13,406.28 0.30% 11,607.34 15.85%
- Quarterhorse 12,101.95 12,065.65 0.30% 10,446.60 15.85%
- Paint & Appaloosa 1,344.67 1,340.63 0.30% 1,160.74 15.85%

**Licensee**

- $6,503,250.71 $6,448,888.80 0.84% $5,413,717.95 20.13%

---

**Bar Chart**

- Adjusted Gross Revenue
- State Tax
- Purse Fund
- Breeding Development Fund
- Administration
- Benevolence
- Promotions
- Licensee

- Current Month
- Prior Month
## Gaming at Oklahoma Horse Racing Tracks
### Will Rogers Downs and Remington Park
#### Year to Date Gaming Totals Comparison
##### October 2021

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<thead>
<tr>
<th>WILL ROGERS</th>
<th>REMINGTON</th>
<th>2021</th>
<th>2020</th>
<th>% CHANGE</th>
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<td>DOWNS</td>
<td>PARK</td>
<td>TOTAL</td>
<td>TOTAL</td>
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<td>Gaming Days This Year</td>
<td>276</td>
<td>276</td>
<td>552</td>
<td>472</td>
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<td>Adjusted Gross Revenue</td>
<td>$18,478,734.85</td>
<td>$102,725,062.84</td>
<td>$121,203,797.69</td>
<td>$83,059,506.21</td>
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<td>State Tax</td>
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<td>General Revenue Fund</td>
<td>221,744.79</td>
<td>2,558,102.27</td>
<td>2,779,847.06</td>
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<td>606,018.96</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Thoroughbred</td>
<td>2,173,879.33</td>
<td>10,315,253.68</td>
<td>12,489,133.01</td>
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<td>1,990,223.95</td>
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<td>10,012,905.34</td>
<td>7,217,447.60</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>221,135.92</td>
<td>979,917.74</td>
<td>1,201,053.66</td>
<td>869,100.86</td>
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<td>Special Account</td>
<td>262,364.73</td>
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<td>1,686,004.96</td>
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<td>126,441.01</td>
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<td></td>
<td></td>
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<td></td>
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<tr>
<td>Thoroughbred</td>
<td>12,493.57</td>
<td>63,220.51</td>
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<tr>
<td>Thoroughbred</td>
<td>24,987.11</td>
<td>126,441.01</td>
<td>151,428.12</td>
<td>110,128.99</td>
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<tr>
<td>Quarterhorse</td>
<td>22,488.42</td>
<td>113,796.90</td>
<td>136,285.32</td>
<td>99,116.11</td>
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<tr>
<td>Paint &amp; Appaloosa</td>
<td>2,498.74</td>
<td>12,644.10</td>
<td>15,142.84</td>
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<tr>
<td>Licensee</td>
<td>$11,541,044.07</td>
<td>$55,605,718.78</td>
<td>$67,146,762.85</td>
<td>$47,443,647.56</td>
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## Will Rogers Downs

<table>
<thead>
<tr>
<th>Will Rogers Downs</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>October 2020</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>31</td>
<td>30</td>
<td>3.33%</td>
<td>31</td>
<td>0.00%</td>
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<tr>
<td>Adjusted Gross Revenue</td>
<td>$1,784,841.49</td>
<td>$2,008,977.14</td>
<td>-11.16%</td>
<td>$1,561,352.82</td>
<td>14.31%</td>
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<td>State Tax</td>
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<tr>
<td>General Revenue Fund</td>
<td>21,418.09</td>
<td>24,107.72</td>
<td>-11.16%</td>
<td>18,736.24</td>
<td>14.31%</td>
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<tr>
<td>Education Reform</td>
<td>157,066.05</td>
<td>176,789.98</td>
<td>-11.16%</td>
<td>137,399.04</td>
<td>14.31%</td>
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<tr>
<td>Oklahoma Horse Racing Commission</td>
<td>8,924.20</td>
<td>10,044.88</td>
<td>-11.16%</td>
<td>7,806.76</td>
<td>14.31%</td>
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<tr>
<td>Purse Fund</td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>230,980.81</td>
<td>259,986.77</td>
<td>-11.16%</td>
<td>194,534.79</td>
<td>18.73%</td>
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<tr>
<td>Quarterhorse</td>
<td>211,466.90</td>
<td>238,022.37</td>
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<td>178,099.96</td>
<td>18.73%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>23,496.31</td>
<td>26,446.93</td>
<td>-11.16%</td>
<td>19,788.88</td>
<td>18.73%</td>
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<tr>
<td>Special Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>27,876.99</td>
<td>31,377.71</td>
<td>-11.16%</td>
<td>23,478.33</td>
<td>18.73%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>21,505.11</td>
<td>24,205.66</td>
<td>-11.16%</td>
<td>18,111.86</td>
<td>18.73%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>2,389.46</td>
<td>2,689.52</td>
<td>-11.16%</td>
<td>2,012.43</td>
<td>18.74%</td>
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<tr>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>2,654.95</td>
<td>2,988.35</td>
<td>-11.16%</td>
<td>2,236.04</td>
<td>18.73%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>2,389.46</td>
<td>2,689.52</td>
<td>-11.16%</td>
<td>2,012.43</td>
<td>18.74%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>265.50</td>
<td>298.84</td>
<td>-11.16%</td>
<td>223.61</td>
<td>18.73%</td>
</tr>
<tr>
<td>Benevolence</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>1,327.48</td>
<td>1,494.17</td>
<td>-11.16%</td>
<td>1,118.02</td>
<td>18.73%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>1,194.73</td>
<td>1,344.75</td>
<td>-11.16%</td>
<td>1,006.21</td>
<td>18.74%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>132.75</td>
<td>149.41</td>
<td>-11.15%</td>
<td>111.80</td>
<td>18.74%</td>
</tr>
<tr>
<td>Promotions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>2,654.95</td>
<td>2,988.35</td>
<td>-11.16%</td>
<td>2,236.04</td>
<td>18.73%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>2,389.46</td>
<td>2,689.52</td>
<td>-11.16%</td>
<td>2,012.43</td>
<td>18.74%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>265.50</td>
<td>298.84</td>
<td>-11.16%</td>
<td>223.61</td>
<td>18.73%</td>
</tr>
<tr>
<td>Licensee</td>
<td>$1,066,442.79</td>
<td>$1,200,363.85</td>
<td>-11.16%</td>
<td>$950,204.34</td>
<td>12.23%</td>
</tr>
</tbody>
</table>

![Graph of Adjusted Gross Revenue, State Tax, Purse Fund, Special Account, Administration, Benevolence, Promotions, and Licensee revenues for Will Rogers Downs and Remington Park in October 2021.](chart.png)
Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Remington Park Revenue
October 2021

<table>
<thead>
<tr>
<th>Remington Park</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>October 2020</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>31</td>
<td>30</td>
<td>3.33%</td>
<td>31</td>
<td>0.00%</td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>10,928,257.12</td>
<td>$10,549,798.90</td>
<td>3.59%</td>
<td>$8,630,842.97</td>
<td>26.62%</td>
</tr>
</tbody>
</table>

**State Tax**
- General Revenue Fund: 393,417.26, 393,417.26, 0.00%
- Education Reform: 2,885,059.88, 2,785,146.91, 3.59%

**Oklahoma Horse Racing Commission**
- 54,641.28, 52,749.00, 3.59%

**Purse Fund**
- Thoroughbred: 868,728.14, 838,643.07, 3.59%
- Quarterhorse: 684,730.44, 661,017.44, 3.59%
- Paint & Appaloosa: 83,635.31, 80,738.93, 3.59%

**Breeding Development Fund**
- Thoroughbred: 183,458.12, 177,104.75, 3.59%
- Quarterhorse: 262,237.19, 253,155.61, 3.59%
- Paint & Appaloosa: 21,583.31, 20,835.85, 3.59%

**Administration**
- Thoroughbred: 10,791.65, 10,417.93, 3.59%
- Quarterhorse: 9,712.49, 9,376.13, 3.59%
- Paint & Appaloosa: 1,079.17, 1,041.79, 3.59%

**Benevolence**
- Thoroughbred: 5,395.83, 5,208.96, 3.59%
- Quarterhorse: 4,856.24, 4,688.07, 3.59%
- Paint & Appaloosa: 539.58, 520.90, 3.59%

**Promotions**
- Thoroughbred: 10,791.65, 10,417.93, 3.59%
- Quarterhorse: 9,712.49, 9,376.13, 3.59%
- Paint & Appaloosa: 1,079.17, 1,041.79, 3.59%

**Licensee**
- $5,436,807.92, $5,248,524.95, 3.59%

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**Diagram:**
- Adjusted Gross Revenue
- State Tax
- OHRG
- Purses
- B.D.F.A.
- Administration
- Benevolence
- Promotion
- Licensee

*Current month vs Prior month*
Gaming at Oklahoma Horse Racing Tracks
Will Rogers Downs and Remington Park
Prior Twelve Month Graph
October 2021

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS

Millions


WRD
RP