



OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF RACING OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS

Contract Audit

January 1, 2023 through December 31, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**OKLAHOMA HORSE RACING COMMISSION
AUDIT REPORT OF RACING OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

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January 10, 2024

**TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION**

Transmitted herewith is the Audit Report of Horse Racing Operations for Will Rogers Downs Simulcast Race Days of January 1, 2023 through December 31, 2023. 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 pari-mutuel racing.

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 OPERATIONS
WILL ROGERS DOWNS – SIMULCAST RACE DAYS
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

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**TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION**

We performed an audit in accordance with the OHRC Horse Racing Contract and Title 3A of the Oklahoma Statutes. The information presented in this report is derived from the horse racing data obtained from the United Tote Company located at Will Rogers Downs for the Simulcast Race Days for January 1, 2023 through December 31, 2023.

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 racetrack or racino.

In planning and performing these procedures, we considered the internal control structure of the pari-mutuel 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

January 10, 2024

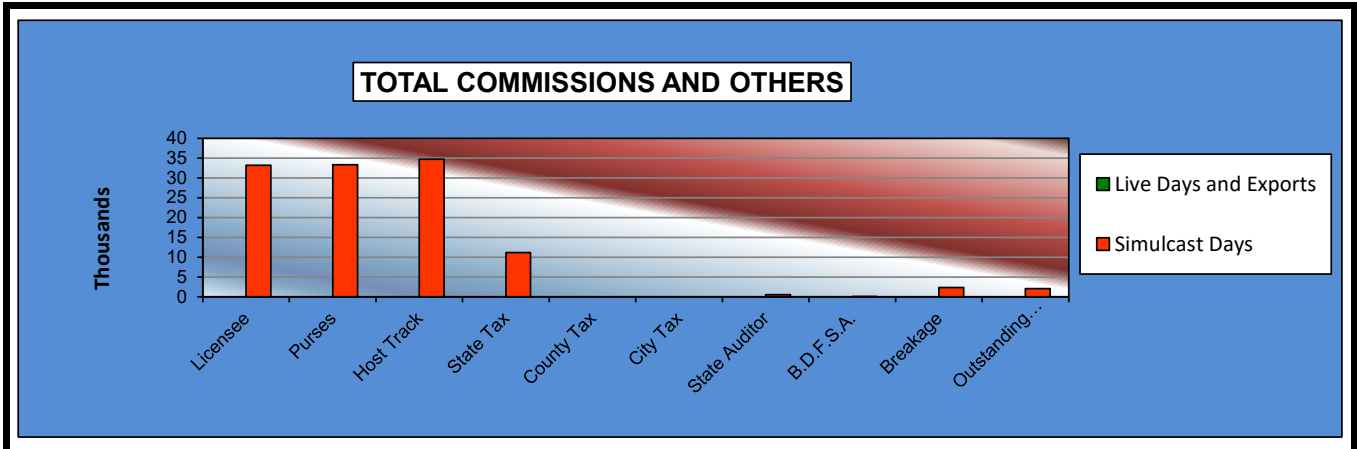
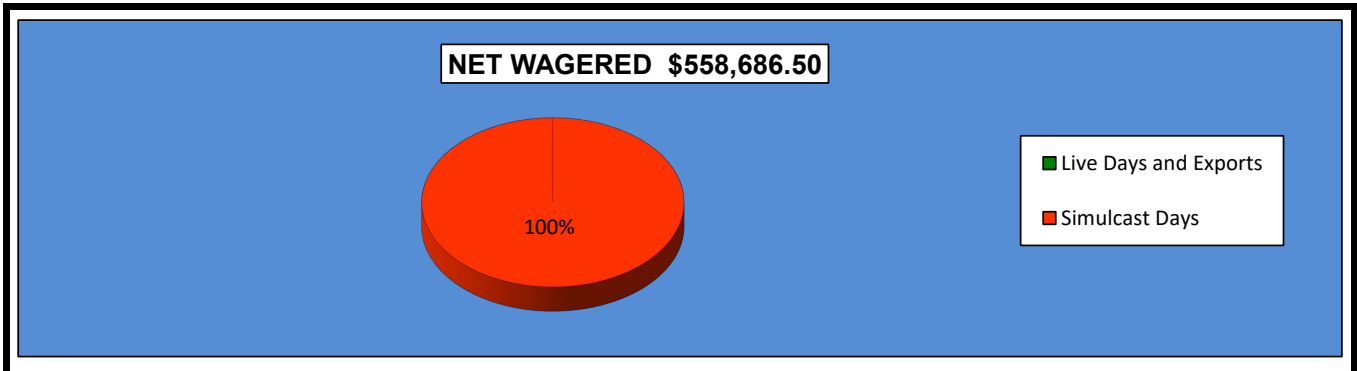
INTRODUCTORY COMMENTS

Data and information contained herein are for presentation purposes only. Summations may differ due to rounding. Data is presented in this report as a summary of wagers (handle), distribution of fees, commissions, and purses for each race meeting by association or fair. This audit of horse racing data does not purport to replace any association or independent auditor's end-of-meet conclusions.

Data contained in this report is derived from the United Tote Company located at Will Rogers Downs. Reference notes behind titles (See Note) indicate clarifying data in the Endnotes of this report. A glossary of report terms, titles, and headings can be found in the Appendix.

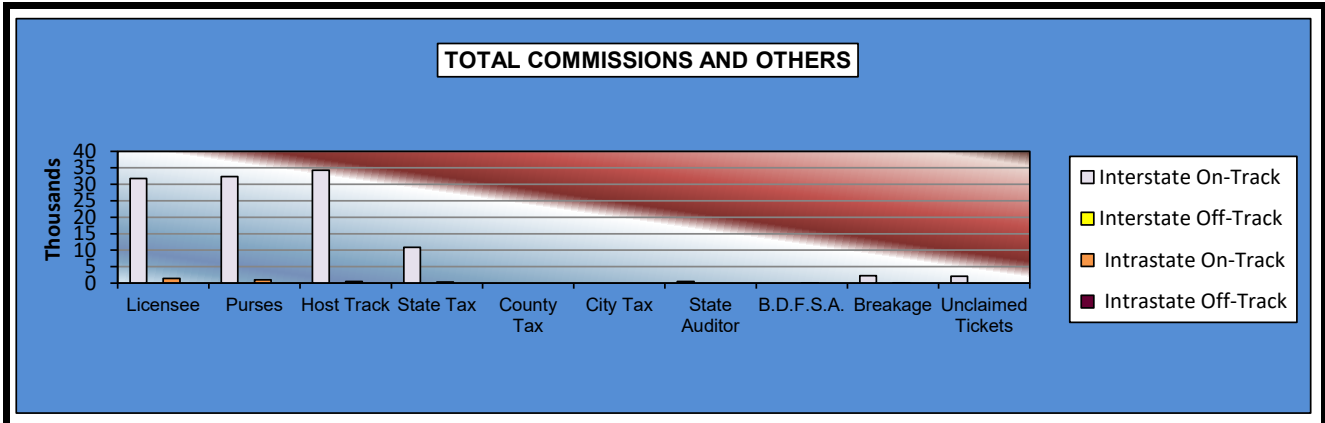
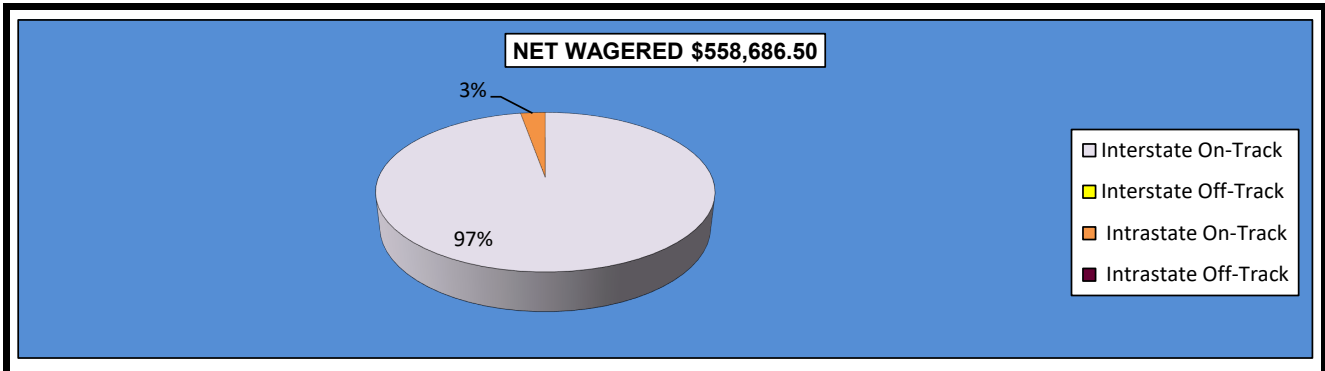
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 DISTRIBUTION SUMMARY OF NET WAGERED
 JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	Live Days	Exports (see Note 1)	Total	Simulcast Days	Grand Total
NET WAGERED	\$0.00	\$0.00	\$0.00	\$558,686.50	\$558,686.50
COMMISSIONS:					
Licensee	0.00	0.00	\$0.00	33,221.92	\$33,221.92
Purses	0.00	0.00	\$0.00	33,362.52	\$33,362.52
Host Track	0.00	0.00	\$0.00	34,711.83	\$34,711.83
State Tax	0.00	0.00	\$0.00	11,173.71	\$11,173.71
County Tax (See Note 4)	0.00	0.00	\$0.00	0.00	\$0.00
City Tax (See Note 4)	0.00	0.00	\$0.00	0.00	\$0.00
State Auditor	0.00	0.00	\$0.00	542.99	\$542.99
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	\$0.00	41.38	\$41.38
OTHERS:					
Breakage	0.00	0.00	\$0.00	2,348.39	\$2,348.39
Outstanding Tickets (See Note 3)	0.00	0.00	\$0.00	2,090.75	\$2,090.75
TOTAL COMMISSIONS AND OTHERS:	\$0.00	\$0.00	\$0.00	\$117,493.49	\$117,493.49
NET PAID TO THE PUBLIC	\$0.00	\$0.00	\$0.00	\$441,193.01	\$441,193.01



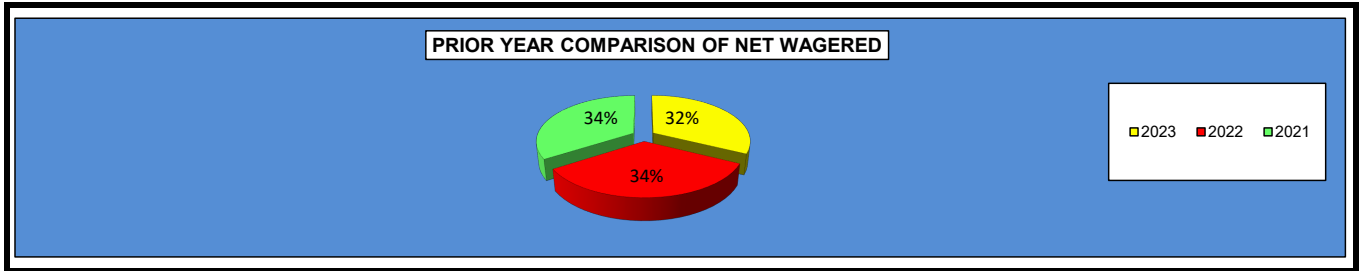
**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 DISTRIBUTION SUMMARY OF NET WAGERED-SIMULCAST DAYS
 JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	Simulcast Days				Grand Total
	Interstate Import		Intrastate Import		
	On-Track	OTW	On-Track	OTW	
NET WAGERED	\$542,994.80	\$0.00	\$15,691.70	\$0.00	\$558,686.50
COMMISSIONS:					
Licensee	31,780.26	0.00	1,441.66	0.00	33,221.92
Purses	32,323.49	0.00	1,039.03	0.00	33,362.52
Host Track	34,241.05	0.00	470.78	0.00	34,711.83
State Tax	10,859.90	0.00	313.81	0.00	11,173.71
County Tax (See Note 4)	0.00	0.00	0.00	0.00	0.00
City Tax (See Note 4)	0.00	0.00	0.00	0.00	0.00
State Auditor	542.99	0.00	0.00	0.00	542.99
Breeding Development Fund Special Account (B.D.F.S.A.)	0.00	0.00	41.38	0.00	41.38
OTHERS:					
Breakage	2,260.90	0.00	87.49	0.00	2,348.39
Outstanding Tickets	2,090.75	0.00	0.00	0.00	2,090.75
TOTAL COMMISSIONS AND OTHERS:	\$114,099.34	\$0.00	\$3,394.15	\$0.00	\$117,493.49
NET PAID TO THE PUBLIC	\$428,895.46	\$0.00	\$12,297.55	\$0.00	\$441,193.01



**OKLAHOMA HORSE RACING COMMISSION
 STATISTICAL REPORT OF OPERATIONS
 WILL ROGERS DOWNS - SIMULCAST RACE DAYS
 PRIOR YEAR COMPARISON - DISTRIBUTION SUMMARY OF NET WAGERED
 JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	2023	2022	2021	2022 to 2023 Increase (Decrease)	% Increase	2021 to 2022 Increase (Decrease)	% Increase
NET WAGERED	\$558,686.50	\$581,823.70	\$589,706.80	(\$23,137.20)	-3.98%	(\$7,883.10)	-1.34%
COMMISSIONS:							
Licensee	33,221.92	35,056.56	37,450.33	(1,834.64)	-5.23%	(2,393.77)	-6.39%
Purses	33,362.52	34,994.57	37,278.45	(1,632.05)	-4.66%	(2,283.88)	-6.13%
Host Track	34,711.83	35,892.52	34,257.17	(1,180.69)	-3.29%	1,635.35	4.77%
State Tax	11,173.71	11,636.62	11,794.27	(462.91)	-3.98%	(157.65)	-1.34%
County Tax (See Note 4)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
City Tax (See Note 4)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
State Auditor	542.99	557.58	561.17	(14.59)	-2.62%	(3.59)	-0.64%
Breeding Development Fund Special Account	41.38	64.51	75.34	(23.13)	-35.85%	(10.83)	-14.37%
OTHERS:							
Breakage	2,348.39	2,198.98	3,035.10	149.41	6.79%	(836.12)	-27.55%
Outstanding Tickets	2,090.75	8,506.58	4,797.71	(6,415.83)	-75.42%	3,708.87	77.31%
TOTAL COMMISSIONS AND OTHERS	\$117,493.49	\$128,907.92	\$129,249.54	(\$11,414.43)	-8.85%	(\$341.62)	-0.26%



ENDNOTES

NOTE 1

Handle for guest facilities are considered a part of the total net wagered, this denotes a departure from prior reporting.

NOTE 2

Wagers and number of races placed at OTW sites are not available by breed at this time.

NOTE 3

Outstanding tickets denote the balance at the end of the reporting period.

NOTE 4

City and County tax amounts represent both live and simulcast races.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

APPALOOSA HORSE RACING The form of horse racing in which each participating horse is an Appaloosa registered with the Appaloosa Horse Club or any successor organization and mounted by a Jockey.

ARABIAN HORSE RACING The form of horse racing in which each participating horse is an Arabian registered with the Arabian Horse Club Registry of America and approved by the Arabian Horse Racing Association of America or any successor organization, mounted by a Jockey, and engaged in races on the flat over a distance of not less than one-quarter (1/4) mile or more than four (4) miles.

BREEDING DEVELOPMENT FUND SPECIAL ACCOUNT (B.D.F.S.A.) All monies received by the Commission for deposit in the fund as revenue received from commissions on exotic wagering as determined by Oklahoma Statutes.

BREAKAGE The odd cents by which the amount payable on each dollar wagered exceeds a multiple of ten cents.

COMMISSIONS Takeout or monies withheld from pari-mutuel wagering as prescribed by Oklahoma Statutes.

EXPORTS The export column includes all common pool wagering accepted by Oklahoma organizational licenses on live races.

EXOTIC POOLS Means the total wagers under the pari-mutuel system on the finishing position of two or more horses on one race or on the finishing position on one or more horses for two or more races.

GUEST FACILITY An association authorized by the Commission to offer, sell, cash, redeem, or exchange pari-mutuel tickets on races being run at a host association.

HOST TRACK An association conducting a licensed pari-mutuel meeting from which authorized contests or entire performances are simulcast.

INTERSTATE Refers to between states, i.e. Wagering conducted by a betting system outside the State of Oklahoma on the results of one or more races running at an Oklahoma host association.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

INTRASTATE Refers to within the State, i.e. the exchange of live racing programs between any Oklahoma racing associations for the purpose of wagering.

LICENSEE A pari-mutuel organization granted a license by the Oklahoma Horse Racing Commission to conduct pari-mutuel racing.

LOCAL TAX (CITY/COUNTY) Additional takeout designated for distribution to local municipalities. Local municipalities receive a distribution of total monies wagered at an off-track wagering facility as designated by law.

NET PAID TO PUBLIC Winnings from pari-mutuel wagers returned to the public.

OFF-TRACK WAGERING (OTW) Any organization licensee shall file with the Oklahoma Horse Racing Commission its plan to conduct pari-mutuel wagering at a facility or facilities located outside the organization licensee's racing enclosure.

OKLAHOMA BRED PROGRAM An accredited Oklahoma-Bred horse shall mean an Arabian, Appaloosa, Quarter, Paint, Pinto, Thoroughbred, and any other breed not otherwise specified in the Act, and which meets certain requirements.

ON-TRACK Refers to activity at the host track facility.

OUTSTANDING TICKETS Ticket must be cashed within sixty (60) days after their purchase. Any unclaimed proceeds will be deposited into the Oklahoma Breeding Development Fund Special Account on a calendar quarterly basis.

PAINT HORSE RACING The form of horse racing in which each participating horse is a Paint horse registered with the American Paint Horse Association or any successor organization and mounted by a Jockey.

PARI-MUTUEL A form of wagering on the outcome of horse races whereby wagers are placed into wagering pools; win, place, show, or other pools designating the finishing position of two or more horses in a race or races. When the outcome of the race or races has been declared official, wagers comprising each pool are distributed as winnings less the amounts retained as takeout: licensee, purses, host, etc.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

PARI-MUTUEL SYSTEM OF WAGERING A system of wagering on the outcome of horse races in which those who wager purchase tickets of various denominations on a horse or horses.

PARI-MUTUEL TAX Portion of the monies wagered retained by the State of Oklahoma from pari-mutuel wagering.

PINTO HORSE RACING The form of horse racing in which each participating horse is a Pinto horse registered with the Pinto Horse Association of American, Inc., or any successor organization and mounted by a Jockey.

PURSES A portion of the takeout retained by horsemen from pari-mutuel wagering as determined by Oklahoma Statutes.

QUARTER HORSE RACING The form of horse racing in which each participating horse is a Quarter Horse registered with the American Quarter Horse Association or any successor organization, mounted by a Jockey, and engaged in a race on the flat.

RACE DAY Days during which horse races are conducted.

RACE MEETING The entire period of time not to exceed twenty (20) calendar days separating any race days for which an organization license has been granted to a group or person by the Commission to hold horse racing where a pari-mutuel system of wagering is conducted.

APPENDIX

(TERMS, HEADINGS, AND TITLES)

SIMULCAST Means audio-visual transmission of a race meeting to off-track betting systems for the purpose of accepting wagers on the results of horse racing events. It may include the transmission of pari-mutuel wagering odds, amounts wagered and the payoffs of such events and other horse racing programming relating to the racehorses or participants.

SIMULCAST DAYS Day when the organization licensee is not conducting live racing, the licensee may accept wagers on the results of races run at other facilities.

STATE AUDITOR FEE The State Auditor and Inspector receives one-tenth of one percent (1/10th of 1%) of total monies wagered at the racing enclosure on out-of-state simulcast races as well as OTW facilities on all races.

THOROUGHBRED HORSE RACING The form of horse racing in which each participating horse is a Thoroughbred horse registered with The Jockey Club or any successor organization, mounted by a Jockey, and engaged in races on the flat.

WIN, PLACE, SHOW (WPS) The total wagers under the pari-mutuel system on any horse in a particular race to finish first, second, or third.

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



Cindy Byrd, CPA | State Auditor & Inspector

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