

**BLUE RIBBON  
DOWNS  
RACINO, WILL  
ROGERS DOWNS  
AND REMINGTON  
PARK**

SEPTEMBER 2008

**GAMING  
AUDIT**



Oklahoma State Auditor  
& Inspector

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS  
AND REMINGTON PARK  
SEPTEMBER 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 [www.sai.ok.gov](http://www.sai.ok.gov)

October 13, 2008

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

Transmitted herewith is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of September 2008, which is the result of our monitoring and data accumulation.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during this time.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight by issuing reports that serve as a management tool to the state. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS AND REMINGTON PARK  
FOR THE MONTH OF SEPTEMBER 2008**

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# STATE AUDITOR AND INSPECTOR

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## TO THE MEMBERS OF THE OKLAHOMA HORSE RACING COMMISSION

We compiled the information presented in this report from the statistical data obtained from the gaming vendors and licensees located at Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of September 2008.

We were not engaged to perform an audit in accordance with generally accepted auditing standards, the objective of which would be the expression of an opinion on specified elements or accounts. Accordingly, we do not express such an opinion. This report relates only to the procedures specified above and does not extend to any financial statements of the racetracks or racinos taken as a whole.

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 blue ink signature of Steve Burrage, written in a cursive style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A blue ink signature of Michelle R. Day, written in a cursive style.

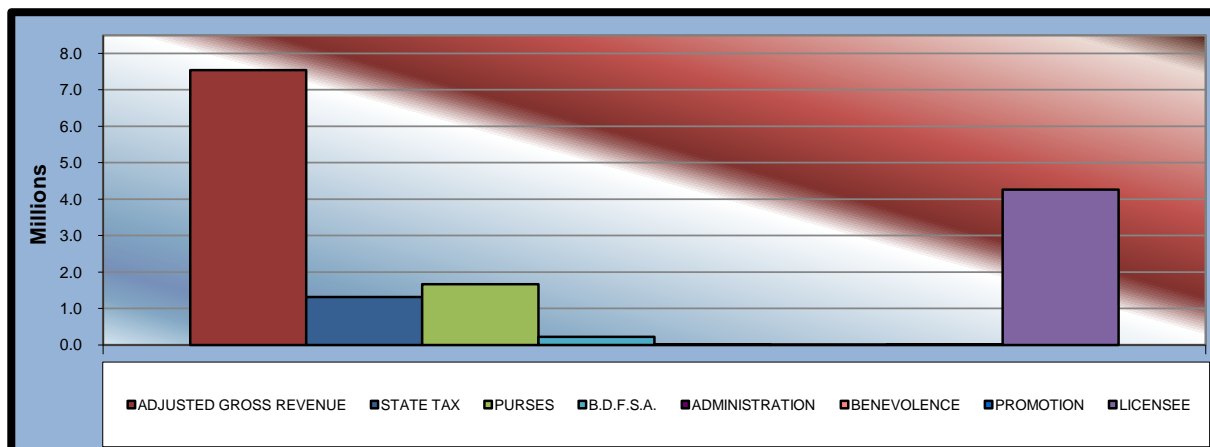
MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

October 13, 2008



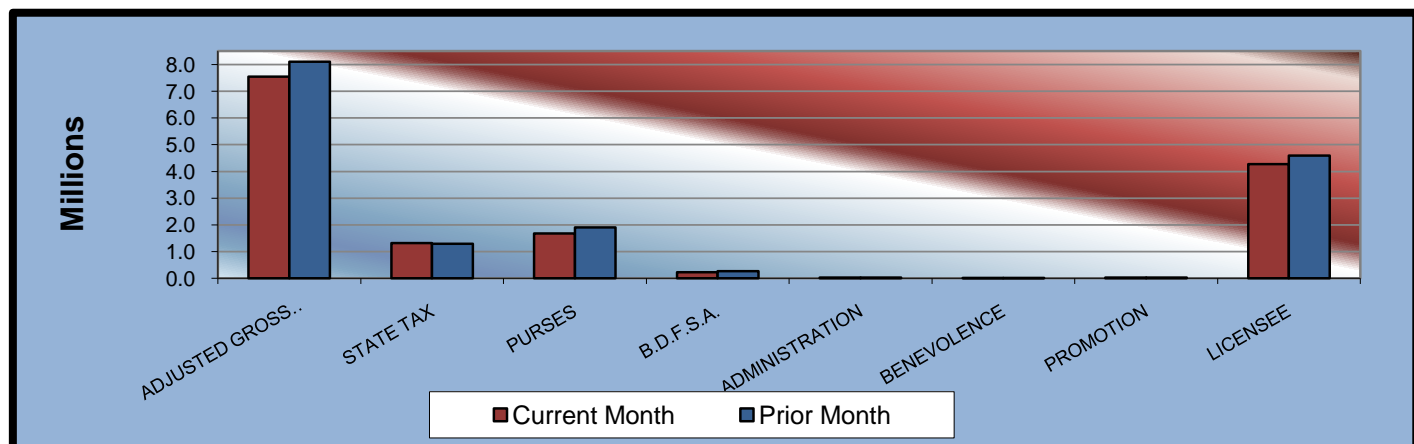
**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**September 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	90	30	30	30
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$7,543,140.47</u>	<u>\$432,781.79</u>	<u>\$1,480,799.67</u>	<u>\$5,629,559.01</u>
<b>State Tax</b>				
Higher Education Trust Fund	158,072.40	5,193.38	17,769.60	135,109.42
Education Reform	1,159,197.56	38,084.80	130,310.37	990,802.39
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	817,207.23	41,628.20	173,919.92	601,659.11
Quarterhorse	742,500.80	43,088.82	176,918.53	522,493.45
Paint & Appaloosa	111,167.53	9,575.30	39,315.23	62,277.00
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	111,276.28	5,842.55	20,990.34	84,443.39
Quarterhorse	117,372.45	4,381.92	17,991.72	94,998.81
Paint & Appaloosa	11,305.17	973.76	3,998.16	6,333.25
<u>Administration</u>				
Thoroughbred	9,522.91	486.88	1,999.08	7,036.95
Quarterhorse	8,819.21	486.88	1,999.08	6,333.25
Paint & Appaloosa	1,256.13	108.20	444.24	703.69
<u>Benevolence</u>				
Thoroughbred	4,761.45	243.44	999.54	3,518.47
Quarterhorse	4,409.61	243.44	999.54	3,166.63
Paint & Appaloosa	628.07	54.10	222.12	351.85
<u>Promotions</u>				
Thoroughbred	9,522.91	486.88	1,999.08	7,036.95
Quarterhorse	8,819.21	486.88	1,999.08	6,333.25
Paint & Appaloosa	1,256.13	108.20	444.24	703.69
<b>Licensee</b>	<b>\$4,266,045.42</b>	<b>\$281,308.16</b>	<b>\$888,479.80</b>	<b>\$3,096,257.46</b>



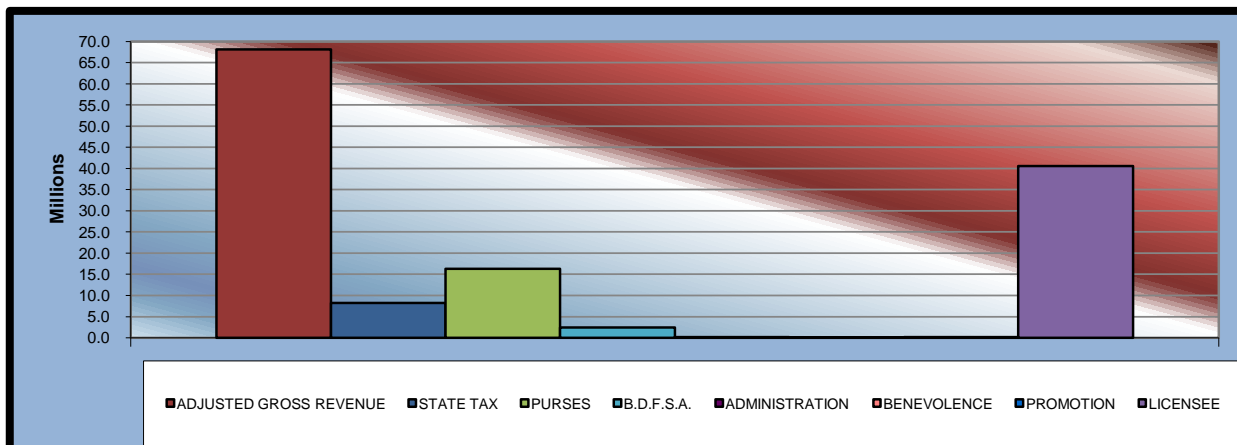
**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**September 2008**

	<u>TOTAL</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>PRIOR</u> <u>YEAR</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	90	93	-3.23%	90	0.00%
Opening Date					
Adjusted Gross Revenue	\$7,543,140.47	\$8,100,545.35	-6.88%	\$6,554,731.26	15.08%
<b>State Tax</b>					
Higher Education Trust Fund	158,072.40	154,558.02	2.27%	117,352.12	34.70%
Education Reform	1,159,197.56	1,133,425.42	2.27%	860,582.24	34.70%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	817,207.23	927,609.03	-11.90%	626,190.59	30.50%
Quarterhorse	742,500.80	843,357.39	-11.96%	702,860.86	5.64%
Paint & Appaloosa	111,167.53	126,689.18	-12.25%	107,390.60	3.52%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	111,276.28	126,129.04	-11.78%	248,295.32	-55.18%
Quarterhorse	117,372.45	132,987.89	-11.74%	109,428.07	7.26%
Paint & Appaloosa	11,305.17	12,883.65	-12.25%	10,921.07	3.52%
<u>Administration</u>					
Thoroughbred	9,522.91	10,807.56	-11.89%	8,969.09	6.17%
Quarterhorse	8,819.21	10,013.79	-11.93%	8,331.17	5.86%
Paint & Appaloosa	1,256.13	1,431.51	-12.25%	1,213.46	3.52%
<u>Benevolence</u>					
Thoroughbred	4,761.45	5,403.79	-11.89%	4,484.55	6.17%
Quarterhorse	4,409.61	5,006.90	-11.93%	4,165.59	5.86%
Paint & Appaloosa	628.07	715.77	-12.25%	606.73	3.52%
<u>Promotions</u>					
Thoroughbred	9,522.91	10,807.56	-11.89%	8,969.09	6.17%
Quarterhorse	8,819.21	10,013.79	-11.93%	8,331.17	5.86%
Paint & Appaloosa	1,256.13	1,431.51	-12.25%	1,213.46	3.52%
Licensee	\$4,266,045.42	\$4,587,273.55	-7.00%	\$3,725,426.08	14.51%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2008**

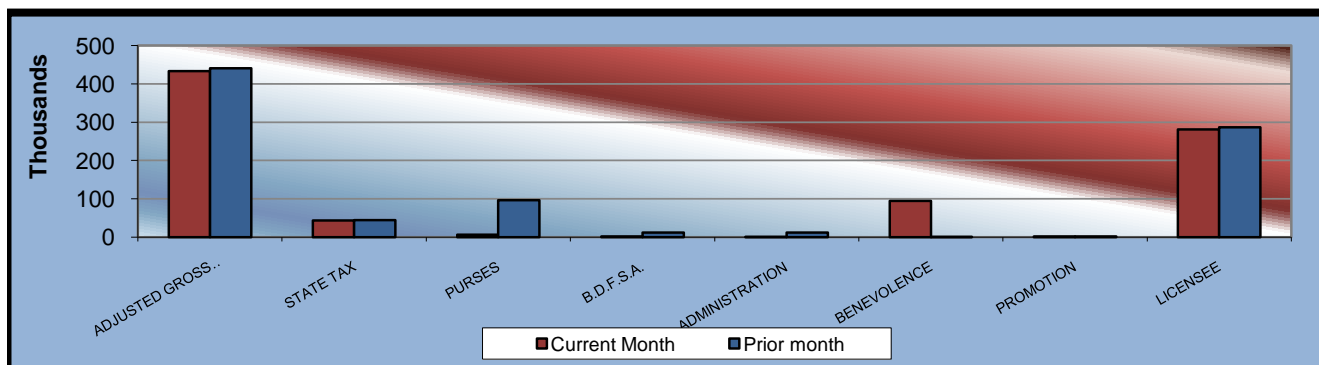
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Year	822	274	274	274
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$68,173,818.35</u>	<u>\$3,400,381.21</u>	<u>\$15,486,652.35</u>	<u>\$49,286,784.79</u>
<b>State Tax</b>				
Higher Education Trust Fund	989,527.24	40,804.57	185,839.83	762,882.84
Education Reform	7,256,533.10	299,233.56	1,362,825.42	5,594,474.12
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	7,925,384.69	327,074.17	1,475,785.40	6,122,525.12
Quarterhorse	7,306,622.95	338,550.43	1,651,142.82	5,316,929.70
Paint & Appaloosa	1,075,889.08	75,233.43	366,920.62	633,735.03
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	1,248,477.15	45,905.15	343,270.23	859,301.77
Quarterhorse	1,169,056.20	34,428.87	167,912.83	966,714.50
Paint & Appaloosa	109,412.49	7,650.87	37,313.98	64,447.64
<u>Administration</u>				
Thoroughbred	94,090.86	3,825.42	18,656.96	71,608.48
Quarterhorse	86,930.02	3,825.42	18,656.96	64,447.64
Paint & Appaloosa	12,156.91	850.09	4,145.98	7,160.84
<u>Benevolence</u>				
Thoroughbred	47,045.45	1,912.72	9,328.50	35,804.23
Quarterhorse	43,465.03	1,912.72	9,328.50	32,223.81
Paint & Appaloosa	6,078.51	425.08	2,072.99	3,580.44
<u>Promotions</u>				
Thoroughbred	94,090.87	3,825.42	18,656.96	71,608.49
Quarterhorse	86,930.02	3,825.42	18,656.96	64,447.64
Paint & Appaloosa	12,156.92	850.09	4,145.98	7,160.85
<b>Licensee</b>	<u>\$40,609,970.87</u>	<u>\$2,210,247.80</u>	<u>\$9,791,991.42</u>	<u>\$28,607,731.65</u>





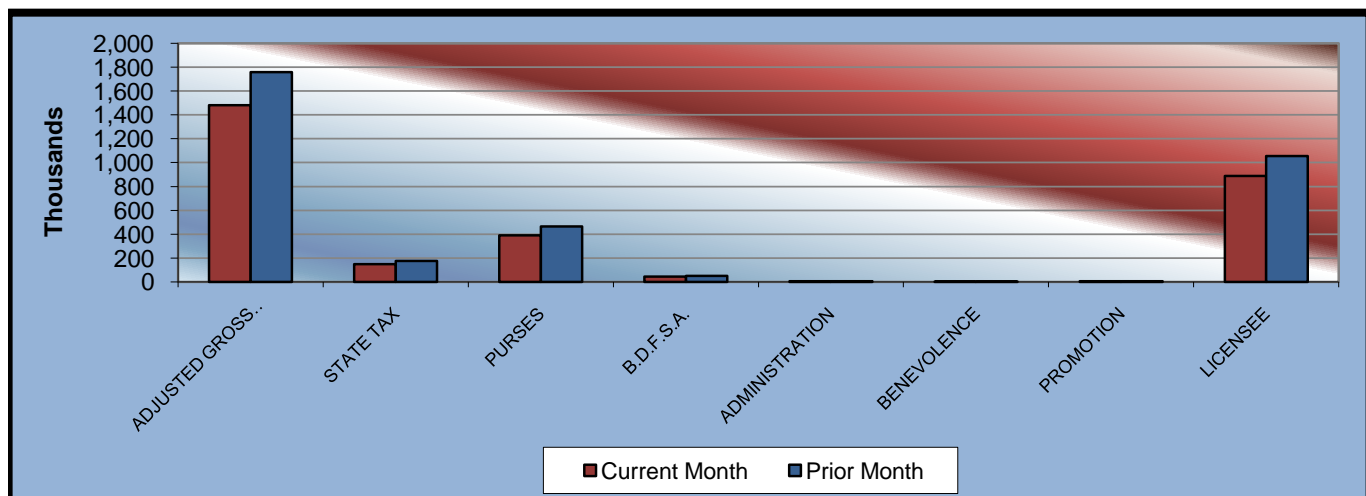
**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**September 2008**

<b><u>Blue Ribbon Downs</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>PRIOR MONTH</u></b>	<b><u>% CHANGE</u></b>	<b><u>SEPTEMBER 2007</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$432,781.79	\$440,279.09	-1.70%	\$418,308.63	3.46%
<b>State Tax</b>					
Higher Education Trust Fund	5,193.38	5,283.35	-1.70%	5,019.70	3.46%
Education Reform	38,084.80	38,744.56	-1.70%	36,811.16	3.46%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	41,628.20	42,349.35	-1.70%	30,353.52	37.14%
Quarterhorse	43,088.82	43,835.29	-1.70%	41,647.85	3.46%
Paint & Appaloosa	9,575.30	9,741.17	-1.70%	9,255.08	3.46%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,842.55	5,943.77	-1.70%	15,529.70	-62.38%
Quarterhorse	4,381.92	4,457.83	-1.70%	4,235.37	3.46%
Paint & Appaloosa	973.76	990.63	-1.70%	941.19	3.46%
<u>Administration</u>					
Thoroughbred	486.88	495.31	-1.70%	470.60	3.46%
Quarterhorse	486.88	495.31	-1.70%	470.60	3.46%
Paint & Appaloosa	108.20	110.07	-1.70%	104.58	3.46%
<u>Benevolence</u>					
Thoroughbred	243.44	247.66	-1.70%	235.30	3.46%
Quarterhorse	243.44	247.66	-1.70%	235.30	3.46%
Paint & Appaloosa	54.10	55.03	-1.69%	52.29	3.46%
<u>Promotions</u>					
Thoroughbred	486.88	495.31	-1.70%	470.60	3.46%
Quarterhorse	486.88	495.31	-1.70%	470.60	3.46%
Paint & Appaloosa	108.20	110.07	-1.70%	104.58	3.46%
<b>Licensee</b>	\$281,308.16	\$286,181.41	-1.70%	\$271,900.61	3.46%



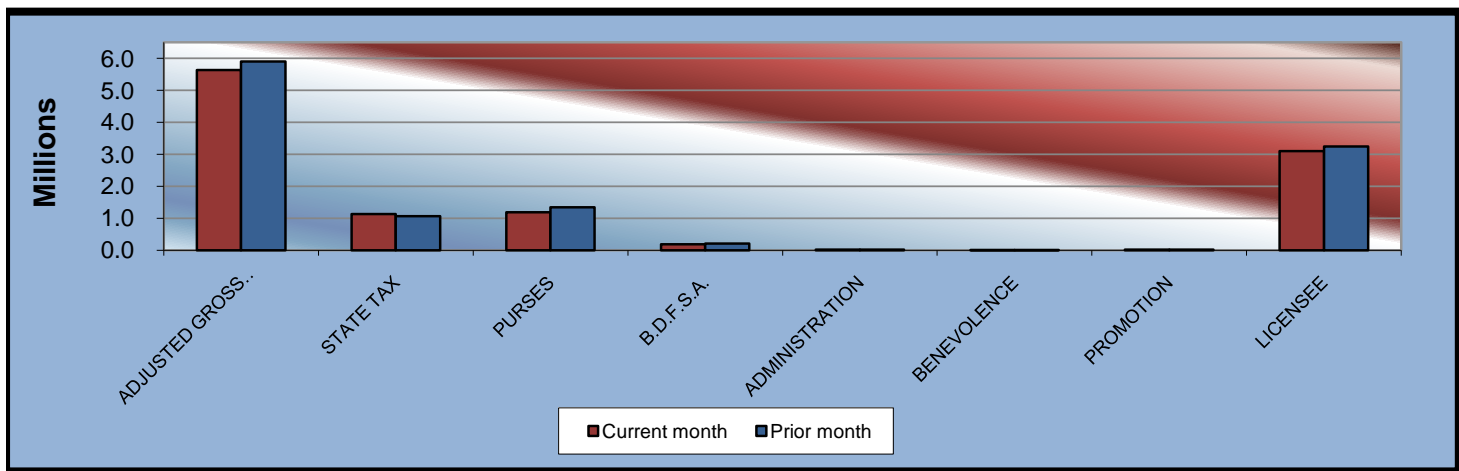
**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**September 2008**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,480,799.67	\$1,758,914.00	-15.81%	\$1,569,860.61	-5.67%
<b>State Tax</b>					
Higher Education Trust Fund	17,769.60	21,106.97	-15.81%	18,838.33	-5.67%
Education Reform	130,310.37	154,784.43	-15.81%	138,147.73	-5.67%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	173,919.92	206,584.45	-15.81%	184,380.13	-5.67%
Quarterhorse	176,918.53	210,146.25	-15.81%	187,559.09	-5.67%
Paint & Appaloosa	39,315.23	46,699.17	-15.81%	41,679.80	-5.67%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	20,990.34	24,932.61	-15.81%	22,252.77	-5.67%
Quarterhorse	17,991.72	21,370.81	-15.81%	19,073.81	-5.67%
Paint & Appaloosa	3,998.16	4,749.07	-15.81%	4,238.62	-5.67%
<u>Administration</u>					
Thoroughbred	1,999.08	2,374.53	-15.81%	2,119.31	-5.67%
Quarterhorse	1,999.08	2,374.53	-15.81%	2,119.31	-5.67%
Paint & Appaloosa	444.24	527.67	-15.81%	470.96	-5.67%
<u>Benevolence</u>					
Thoroughbred	999.54	1,187.27	-15.81%	1,059.66	-5.67%
Quarterhorse	999.54	1,187.27	-15.81%	1,059.66	-5.67%
Paint & Appaloosa	222.12	263.84	-15.81%	235.48	-5.67%
<u>Promotions</u>					
Thoroughbred	1,999.08	2,374.53	-15.81%	2,119.31	-5.67%
Quarterhorse	1,999.08	2,374.53	-15.81%	2,119.31	-5.67%
Paint & Appaloosa	444.24	527.67	-15.81%	470.96	-5.67%
<b>Licensee</b>	<b>\$888,479.80</b>	<b>\$1,055,348.40</b>	<b>-15.81%</b>	<b>\$941,916.37</b>	<b>-5.67%</b>

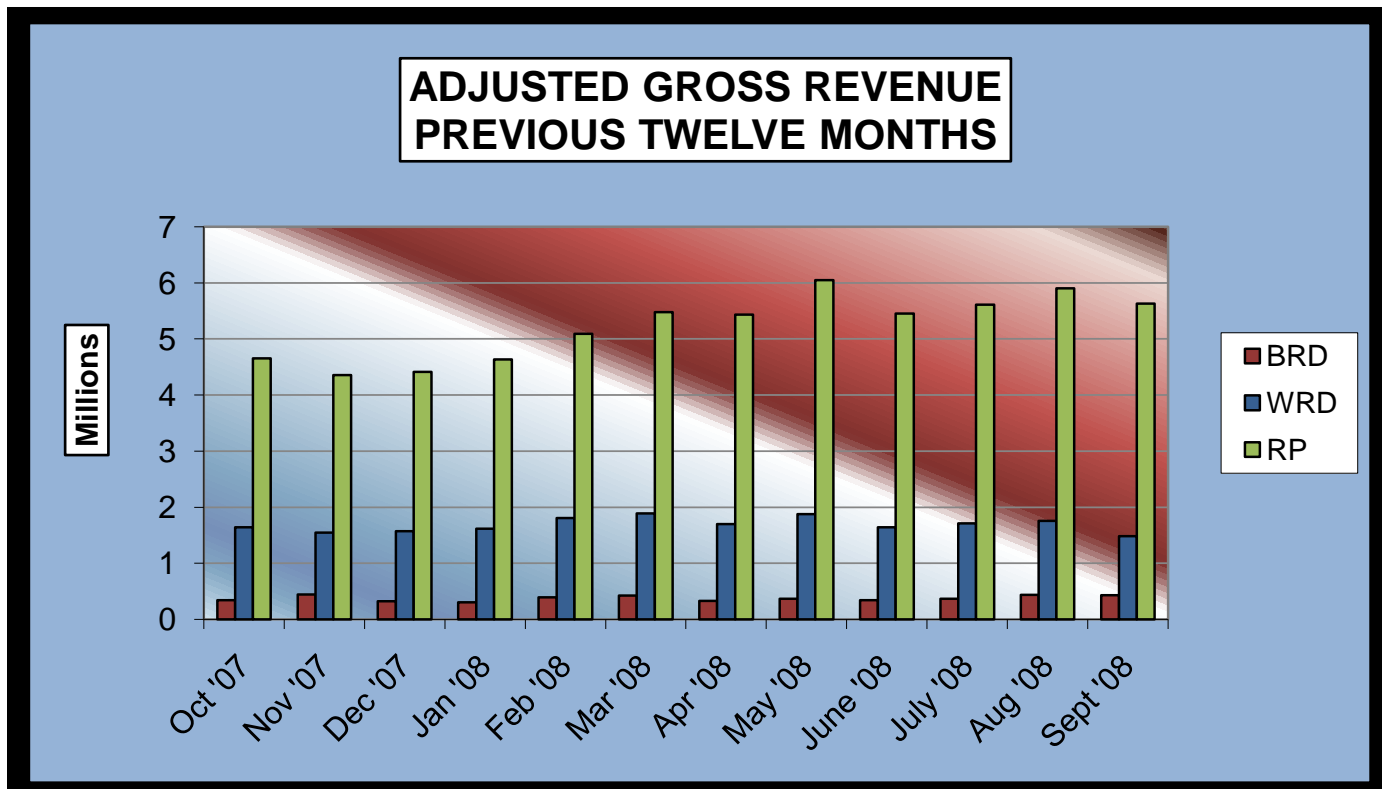


**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**September 2008**

<b><u>Remington Park</u></b>	<b><u>CURRENT</u></b>	<b><u>PRIOR</u></b>	<b><u>%</u></b>	<b><u>SEPTEMBER</u></b>	<b><u>%</u></b>
	<b><u>MONTH</u></b>	<b><u>MONTH</u></b>	<b><u>CHANGE</u></b>	<b><u>2007</u></b>	<b><u>CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,629,559.01	\$5,901,352.26	-4.61%	\$4,566,562.02	23.28%
<b>State Tax</b>					
Higher Education Trust Fund	135,109.42	128,167.70	5.42%	93,494.09	44.51%
Education Reform	990,802.39	939,896.43	5.42%	685,623.35	44.51%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	601,659.11	678,675.23	-11.35%	411,456.94	46.23%
Quarterhorse	522,493.45	589,375.85	-11.35%	473,653.92	10.31%
Paint & Appaloosa	62,277.00	70,248.84	-11.35%	56,455.72	10.31%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	84,443.39	95,252.66	-11.35%	210,512.85	-59.89%
Quarterhorse	94,998.81	107,159.25	-11.35%	86,118.89	10.31%
Paint & Appaloosa	6,333.25	7,143.95	-11.35%	5,741.26	10.31%
<b><u>Administration</u></b>					
Thoroughbred	7,036.95	7,937.72	-11.35%	6,379.18	10.31%
Quarterhorse	6,333.25	7,143.95	-11.35%	5,741.26	10.31%
Paint & Appaloosa	703.69	793.77	-11.35%	637.92	10.31%
<b><u>Benevolence</u></b>					
Thoroughbred	3,518.47	3,968.86	-11.35%	3,189.59	10.31%
Quarterhorse	3,166.63	3,571.97	-11.35%	2,870.63	10.31%
Paint & Appaloosa	351.85	396.90	-11.35%	318.96	10.31%
<b><u>Promotions</u></b>					
Thoroughbred	7,036.95	7,937.72	-11.35%	6,379.18	10.31%
Quarterhorse	6,333.25	7,143.95	-11.35%	5,741.26	10.31%
Paint & Appaloosa	703.69	793.77	-11.35%	637.92	10.31%
<b>Licensee</b>	\$3,096,257.46	\$3,245,743.74	-4.61%	\$2,511,609.10	23.28%



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
September 2008





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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