

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

DECEMBER 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
DECEMBER 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

January 12, 2009

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 December 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 DECEMBER 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 December 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,

Handwritten signature of Steve Burrage in blue ink.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

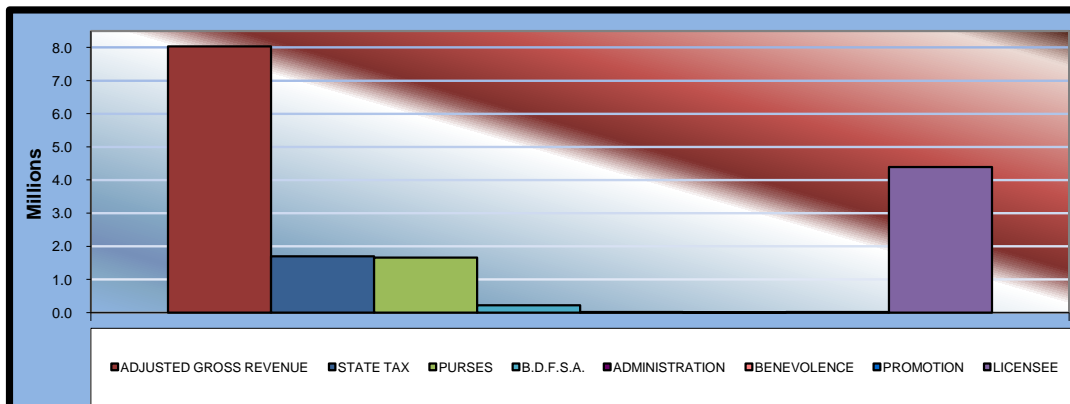
Handwritten signature of Michelle R. Day in blue ink.

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

January 12, 2009

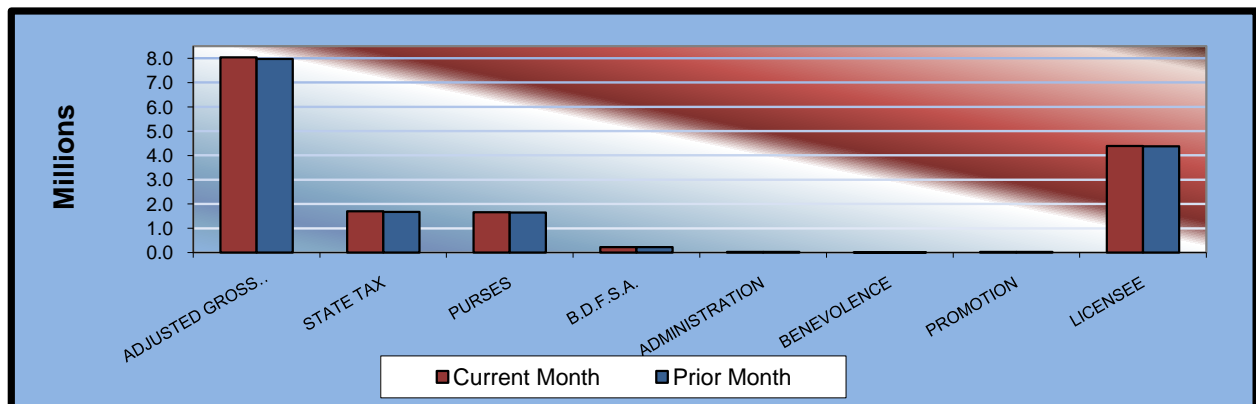
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
December 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,035,658.44</u>	<u>\$373,779.46</u>	<u>\$1,677,984.88</u>	<u>\$5,983,894.10</u>
State Tax				
Higher Education Trust Fund	204,137.99	4,485.35	20,135.82	179,516.82
Education Reform	1,497,011.97	32,892.60	147,662.67	1,316,456.70
Purse Fund				
<u>Purses</u>				
Thoroughbred	808,608.05	35,952.92	197,079.32	575,575.81
Quarterhorse	737,533.81	37,214.42	200,477.24	499,842.15
Paint & Appaloosa	112,397.53	8,269.88	44,550.50	59,577.15
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	109,614.03	5,046.02	23,785.44	80,782.57
Quarterhorse	115,052.43	3,784.52	20,387.52	90,880.39
Paint & Appaloosa	11,430.25	841.00	4,530.56	6,058.69
<u>Administration</u>				
Thoroughbred	9,417.66	420.50	2,265.28	6,731.88
Quarterhorse	8,744.47	420.50	2,265.28	6,058.69
Paint & Appaloosa	1,270.03	93.44	503.39	673.20
<u>Benevolence</u>				
Thoroughbred	4,708.83	210.25	1,132.64	3,365.94
Quarterhorse	4,372.24	210.25	1,132.64	3,029.35
Paint & Appaloosa	635.01	46.72	251.70	336.59
<u>Promotions</u>				
Thoroughbred	9,417.66	420.50	2,265.28	6,731.88
Quarterhorse	8,744.47	420.50	2,265.28	6,058.69
Paint & Appaloosa	1,270.03	93.44	503.39	673.20
Licensee	\$4,391,291.98	\$242,956.65	\$1,006,790.93	\$3,141,544.40



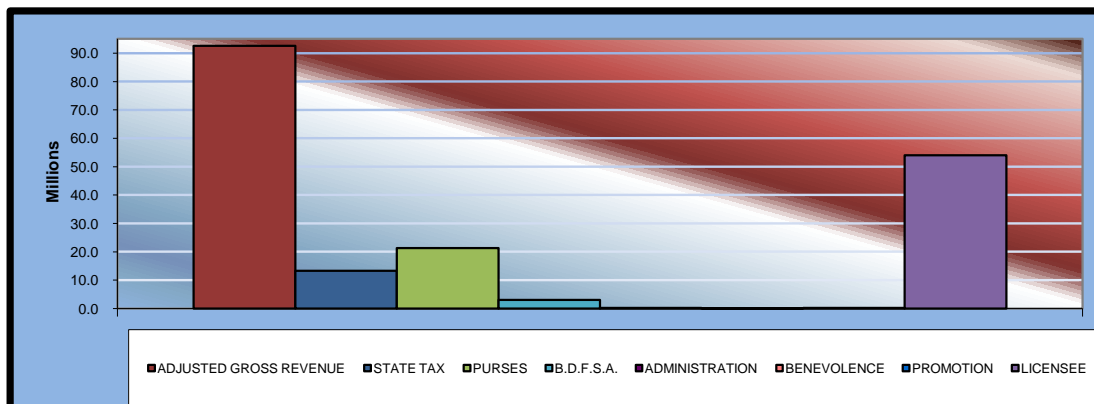
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
December 2008**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	90	3.33%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$8,035,658.44	\$7,967,158.47	0.86%	\$6,308,414.17	27.38%
State Tax					
Higher Education Trust Fund	204,137.99	200,222.06	1.96%	155,118.59	31.60%
Education Reform	1,497,011.97	1,468,295.11	1.96%	1,137,536.32	31.60%
Purse Fund					
<u>Purses</u>					
Thoroughbred	808,608.05	801,957.61	0.83%	480,613.96	68.24%
Quarterhorse	737,533.81	733,411.63	0.56%	588,715.74	25.28%
Paint & Appaloosa	112,397.53	112,960.75	-0.50%	92,854.18	21.05%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	109,614.03	108,687.32	0.85%	245,895.52	-55.42%
Quarterhorse	115,052.43	113,482.83	1.38%	89,398.63	28.70%
Paint & Appaloosa	11,430.25	11,487.54	-0.50%	9,442.79	21.05%
<u>Administration</u>					
Thoroughbred	9,417.66	9,339.95	0.83%	7,451.38	26.39%
Quarterhorse	8,744.47	8,686.10	0.67%	6,955.02	25.73%
Paint & Appaloosa	1,270.03	1,276.40	-0.50%	1,049.20	21.05%
<u>Benevolence</u>					
Thoroughbred	4,708.83	4,669.96	0.83%	3,725.69	26.39%
Quarterhorse	4,372.24	4,343.04	0.67%	3,477.51	25.73%
Paint & Appaloosa	635.01	638.22	-0.50%	524.61	21.04%
<u>Promotions</u>					
Thoroughbred	9,417.66	9,339.95	0.83%	7,451.38	26.39%
Quarterhorse	8,744.47	8,686.10	0.67%	6,955.02	25.73%
Paint & Appaloosa	1,270.03	1,276.40	-0.50%	1,049.20	21.05%
Licensee	\$4,391,291.98	\$4,368,397.50	0.52%	\$3,470,199.43	26.54%



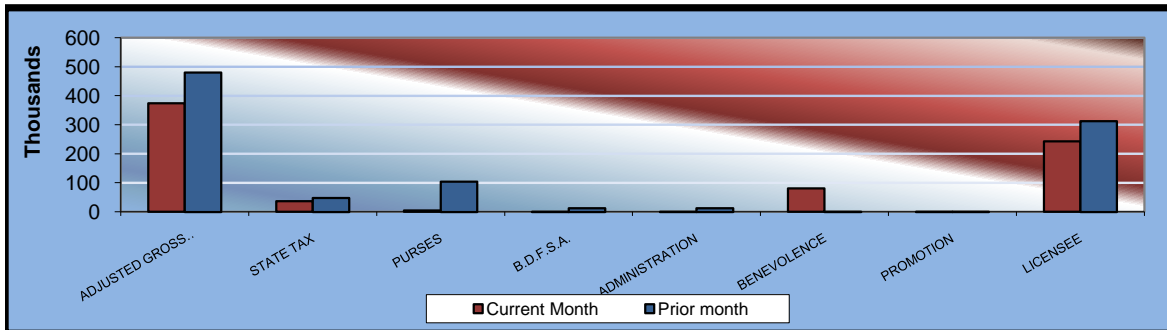
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	1,098	366	366	366
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$92,476,585.02</u>	<u>\$4,704,588.87</u>	<u>\$20,550,492.94</u>	<u>\$67,221,503.21</u>
State Tax				
Higher Education Trust Fund	1,599,706.07	56,455.06	246,605.91	1,296,645.10
Education Reform	11,731,177.93	414,003.83	1,808,443.40	9,508,730.70
Purse Fund				
<u>Purses</u>				
Thoroughbred	10,378,299.44	452,522.66	2,070,533.46	7,855,243.32
Quarterhorse	9,546,204.43	468,400.61	2,256,145.15	6,821,658.67
Paint & Appaloosa	1,418,541.19	104,089.03	501,365.59	813,086.57
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	1,581,052.41	63,511.95	415,050.17	1,102,490.29
Quarterhorse	1,517,374.06	47,633.98	229,438.50	1,240,301.58
Paint & Appaloosa	144,258.46	10,585.33	50,986.35	82,686.78
<u>Administration</u>				
Thoroughbred	122,659.99	5,292.65	25,493.15	91,874.19
Quarterhorse	113,472.58	5,292.65	25,493.15	82,686.78
Paint & Appaloosa	16,028.69	1,176.14	5,665.13	9,187.42
<u>Benevolence</u>				
Thoroughbred	61,330.00	2,646.33	12,746.59	45,937.08
Quarterhorse	56,736.30	2,646.33	12,746.59	41,343.38
Paint & Appaloosa	8,014.44	588.12	2,832.58	4,593.74
<u>Promotions</u>				
Thoroughbred	122,660.00	5,292.65	25,493.15	91,874.20
Quarterhorse	113,472.58	5,292.65	25,493.15	82,686.78
Paint & Appaloosa	16,028.70	1,176.14	5,665.13	9,187.43
Licensee	\$53,929,567.76	\$3,057,982.78	\$12,830,295.78	\$38,041,289.20



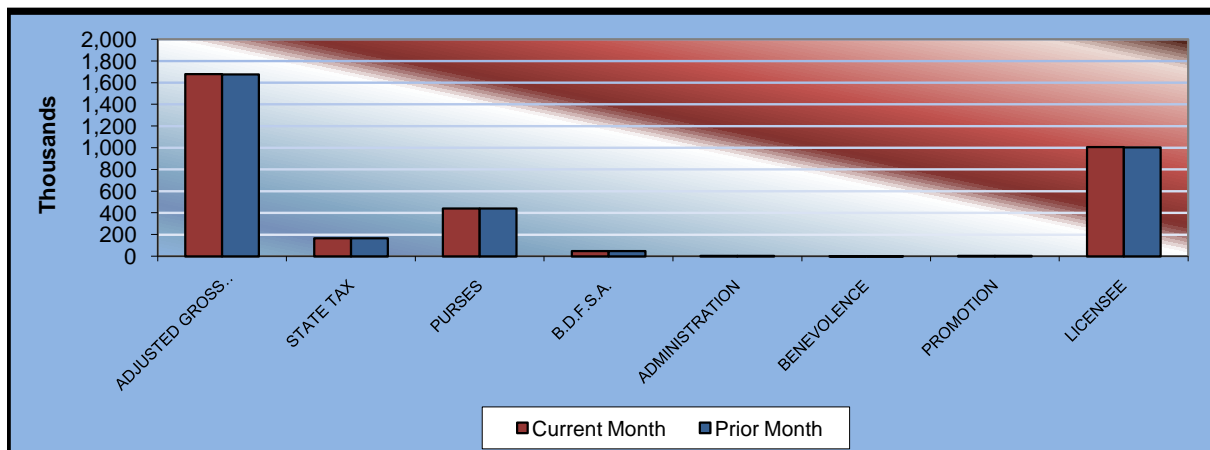
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
December 2008**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$373,779.46	\$480,061.76	-22.14%	\$321,153.35	16.39%
State Tax					
Higher Education Trust Fund	4,485.35	5,760.74	-22.14%	3,853.84	16.39%
Education Reform	32,892.60	42,245.43	-22.14%	28,261.49	16.39%
Purse Fund					
<u>Purses</u>					
Thoroughbred	35,952.92	46,175.95	-22.14%	23,303.68	54.28%
Quarterhorse	37,214.42	47,796.15	-22.14%	31,974.82	16.39%
Paint & Appaloosa	8,269.88	10,621.36	-22.14%	7,105.52	16.39%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,046.02	6,480.83	-22.14%	11,922.82	-57.68%
Quarterhorse	3,784.52	4,860.63	-22.14%	3,251.68	16.39%
Paint & Appaloosa	841.00	1,080.14	-22.14%	722.59	16.39%
<u>Administration</u>					
Thoroughbred	420.50	540.07	-22.14%	361.30	16.39%
Quarterhorse	420.50	540.07	-22.14%	361.30	16.39%
Paint & Appaloosa	93.44	120.02	-22.15%	80.29	16.38%
<u>Benevolence</u>					
Thoroughbred	210.25	270.03	-22.14%	180.65	16.39%
Quarterhorse	210.25	270.03	-22.14%	180.65	16.39%
Paint & Appaloosa	46.72	60.01	-22.15%	40.14	16.39%
<u>Promotions</u>					
Thoroughbred	420.50	540.07	-22.14%	361.30	16.39%
Quarterhorse	420.50	540.07	-22.14%	361.30	16.39%
Paint & Appaloosa	93.44	120.02	-22.15%	80.29	16.38%
Licensee	\$242,956.65	\$312,040.14	-22.14%	\$208,749.69	16.39%



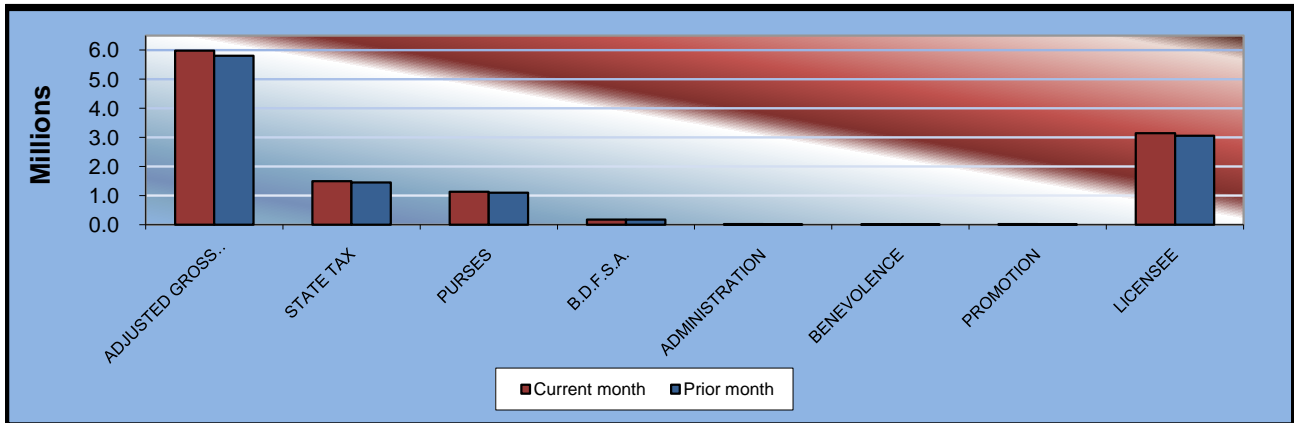
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
December 2008**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,677,984.88	\$1,675,087.83	0.17%	\$1,575,170.83	6.53%
State Tax					
Higher Education Trust Fund	20,135.82	20,101.05	0.17%	18,902.05	6.53%
Education Reform	147,662.67	147,407.73	0.17%	138,615.03	6.53%
Purse Fund					
<u>Purses</u>					
Thoroughbred	197,079.32	196,739.06	0.17%	137,158.00	43.69%
Quarterhorse	200,477.24	200,131.11	0.17%	188,193.53	6.53%
Paint & Appaloosa	44,550.50	44,473.58	0.17%	41,820.79	6.53%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	23,785.44	23,744.37	0.17%	70,173.86	-66.10%
Quarterhorse	20,387.52	20,352.32	0.17%	19,138.33	6.53%
Paint & Appaloosa	4,530.56	4,522.74	0.17%	4,252.96	6.53%
<u>Administration</u>					
Thoroughbred	2,265.28	2,261.37	0.17%	2,126.48	6.53%
Quarterhorse	2,265.28	2,261.37	0.17%	2,126.48	6.53%
Paint & Appaloosa	503.39	502.53	0.17%	472.55	6.53%
<u>Benevolence</u>					
Thoroughbred	1,132.64	1,130.68	0.17%	1,063.24	6.53%
Quarterhorse	1,132.64	1,130.68	0.17%	1,063.24	6.53%
Paint & Appaloosa	251.70	251.27	0.17%	236.28	6.53%
<u>Promotions</u>					
Thoroughbred	2,265.28	2,261.37	0.17%	2,126.48	6.53%
Quarterhorse	2,265.28	2,261.37	0.17%	2,126.48	6.53%
Paint & Appaloosa	503.39	502.53	0.17%	472.55	6.53%
Licensee	\$1,006,790.93	\$1,005,052.70	0.17%	\$945,102.50	6.53%

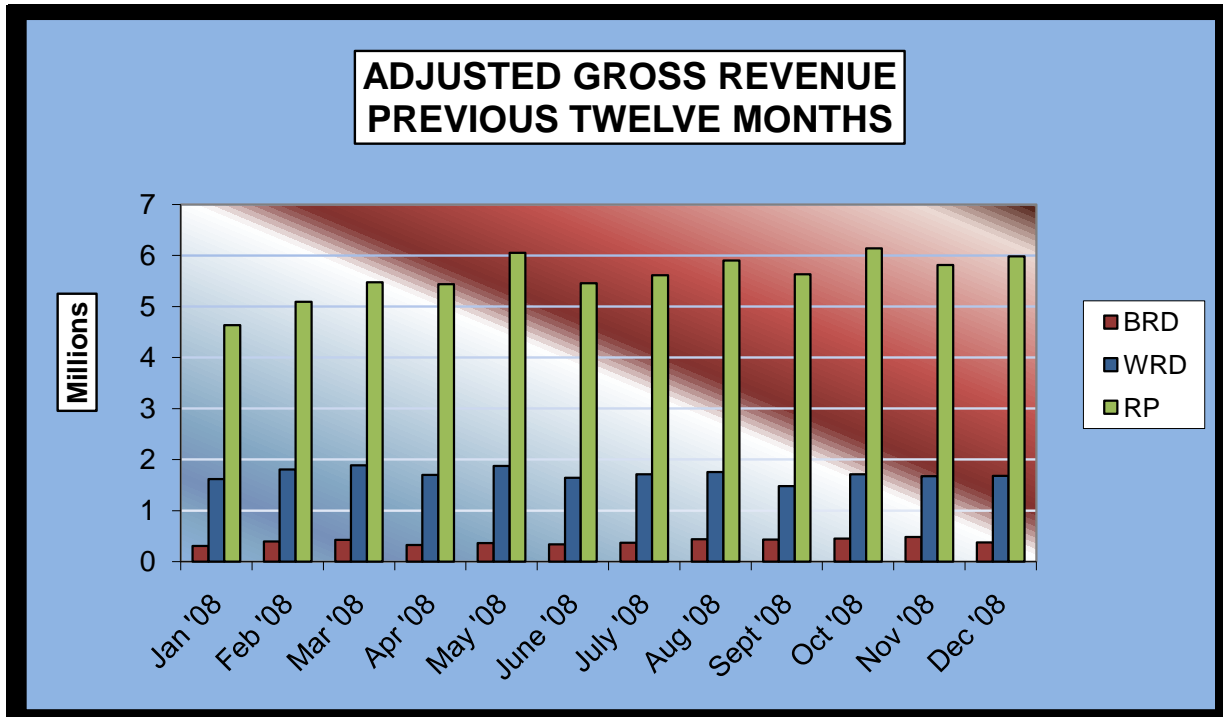


**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
December 2008**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,983,894.10	\$5,812,008.88	2.96%	\$4,412,089.99	35.62%
State Tax					
Higher Education Trust Fund	179,516.82	174,360.27	2.96%	132,362.70	35.62%
Education Reform	1,316,456.70	1,278,641.95	2.96%	970,659.80	35.62%
Purse Fund					
<u>Purses</u>					
Thoroughbred	575,575.81	559,042.60	2.96%	320,152.28	79.78%
Quarterhorse	499,842.15	485,484.37	2.96%	368,547.39	35.62%
Paint & Appaloosa	59,577.15	57,865.81	2.96%	43,927.87	35.62%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	80,782.57	78,462.12	2.96%	163,798.84	-50.68%
Quarterhorse	90,880.39	88,269.88	2.96%	67,008.62	35.62%
Paint & Appaloosa	6,058.69	5,884.66	2.96%	4,467.24	35.62%
<u>Administration</u>					
Thoroughbred	6,731.88	6,538.51	2.96%	4,963.60	35.62%
Quarterhorse	6,058.69	5,884.66	2.96%	4,467.24	35.62%
Paint & Appaloosa	673.20	653.85	2.96%	496.36	35.63%
<u>Benevolence</u>					
Thoroughbred	3,365.94	3,269.25	2.96%	2,481.80	35.62%
Quarterhorse	3,029.35	2,942.33	2.96%	2,233.62	35.63%
Paint & Appaloosa	336.59	326.94	2.95%	248.19	35.62%
<u>Promotions</u>					
Thoroughbred	6,731.88	6,538.51	2.96%	4,963.60	35.62%
Quarterhorse	6,058.69	5,884.66	2.96%	4,467.24	35.62%
Paint & Appaloosa	673.20	653.85	2.96%	496.36	35.63%
Licensee	\$3,141,544.40	\$3,051,304.66	2.96%	\$2,316,347.24	35.62%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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