

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

APRIL 2009

**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  
APRIL 2009**

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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)

May 18, 2009

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

This is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of April 2009. The report is the result of our monitoring and data accumulation.

Thank you for the assistance and cooperation extended to our office during the course of our audit. We are committed to providing independent audit reports that serve as a management tool and provide accountability to the people of the State of Oklahoma.

We recognize that audits may appear critical by their nature. However, they should not be taken to mean that we did not find accounting and operating procedures that were commendable.

Sincerely,

A handwritten signature in blue ink, reading "Steve Burrage", is positioned above the typed name.

STEVE BURRAGE, CPA  
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 APRIL 2009**

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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 April 2009.

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,

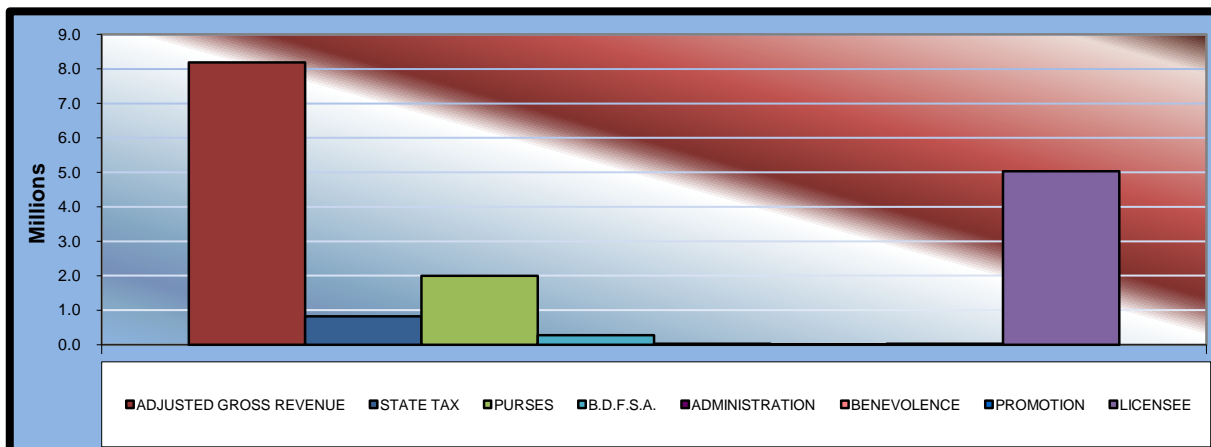
A handwritten signature in blue ink, reading "Steve Burrage", is positioned below the "Sincerely," text.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

May 12, 2009

**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2009**

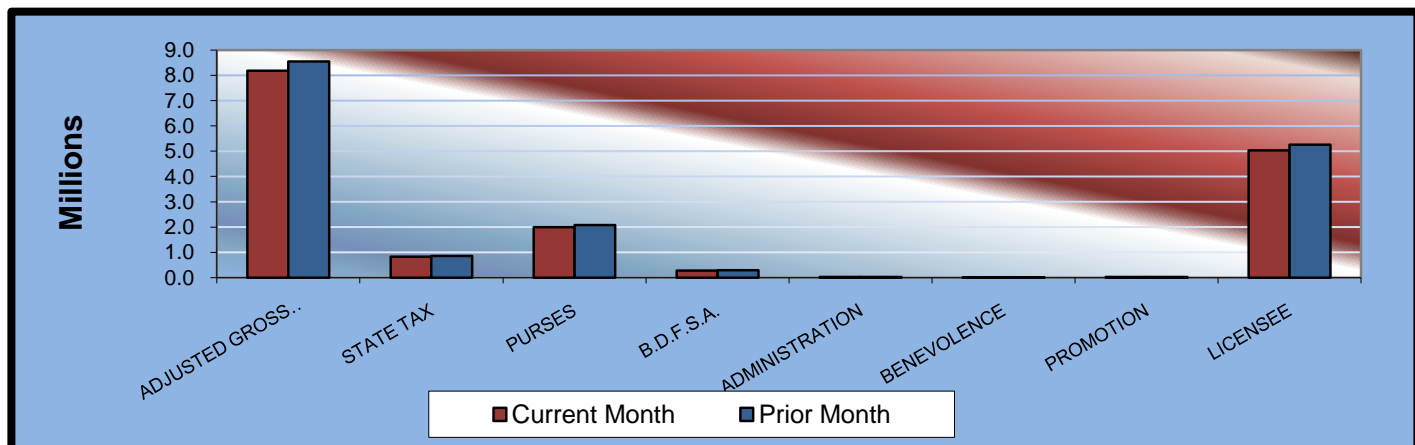
	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	90	30	30	30
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,192,962.91</u>	<u>\$433,225.19</u>	<u>\$1,822,125.61</u>	<u>\$5,937,612.11</u>
<b>State Tax</b>				
Higher Education Trust Fund	98,315.56	5,198.70	21,865.51	71,251.35
Education Reform	720,980.73	38,123.81	160,347.05	522,509.87
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	981,510.13	41,670.85	178,340.54	761,498.74
Quarterhorse	885,849.90	43,132.98	181,415.38	661,301.54
Paint & Appaloosa	128,721.42	9,585.10	40,314.53	78,821.79
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	134,249.42	5,848.54	21,523.86	106,877.02
Quarterhorse	143,072.08	4,386.41	18,449.02	120,236.65
Paint & Appaloosa	13,090.32	974.76	4,099.78	8,015.78
<u>Administration</u>				
Thoroughbred	11,443.69	487.38	2,049.89	8,906.42
Quarterhorse	10,553.05	487.38	2,049.89	8,015.78
Paint & Appaloosa	1,454.48	108.31	455.53	890.64
<u>Benevolence</u>				
Thoroughbred	5,721.85	243.69	1,024.95	4,453.21
Quarterhorse	5,276.53	243.69	1,024.95	4,007.89
Paint & Appaloosa	727.24	54.15	227.77	445.32
<u>Promotions</u>				
Thoroughbred	11,443.69	487.38	2,049.89	8,906.42
Quarterhorse	10,553.05	487.38	2,049.89	8,015.78
Paint & Appaloosa	1,454.48	108.31	455.53	890.64
<b>Licensee</b>	<b>\$5,028,545.29</b>	<b>\$281,596.37</b>	<b>\$1,184,381.65</b>	<b>\$3,562,567.27</b>





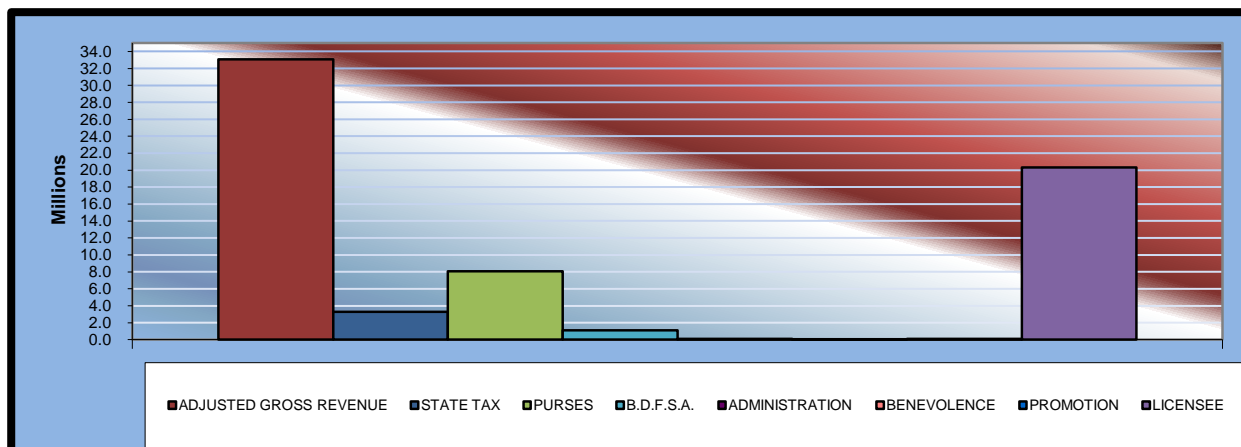
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2009**

	<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	\$8,192,962.91	\$8,556,506.91	-4.25%	\$7,463,395.74	9.78%
<b>State Tax</b>					
Higher Education Trust Fund	98,315.56	102,678.09	-4.25%	89,560.74	9.78%
Education Reform	720,980.73	752,972.60	-4.25%	656,778.83	9.78%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	981,510.13	1,022,762.08	-4.03%	852,031.62	15.20%
Quarterhorse	885,849.90	924,288.04	-4.16%	807,294.08	9.73%
Paint & Appaloosa	128,721.42	135,084.53	-4.71%	117,013.79	10.01%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	134,249.42	139,815.69	-3.98%	165,385.02	-18.83%
Quarterhorse	143,072.08	148,675.35	-3.77%	130,612.39	9.54%
Paint & Appaloosa	13,090.32	13,737.42	-4.71%	11,899.70	10.01%
<u>Administration</u>					
Thoroughbred	11,443.69	11,923.88	-4.03%	10,435.05	9.67%
Quarterhorse	10,553.05	11,004.76	-4.10%	9,619.56	9.70%
Paint & Appaloosa	1,454.48	1,526.37	-4.71%	1,322.18	10.01%
<u>Benevolence</u>					
Thoroughbred	5,721.85	5,961.94	-4.03%	5,217.52	9.67%
Quarterhorse	5,276.53	5,502.38	-4.10%	4,809.78	9.70%
Paint & Appaloosa	727.24	763.19	-4.71%	661.10	10.00%
<u>Promotions</u>					
Thoroughbred	11,443.69	11,923.88	-4.03%	10,435.05	9.67%
Quarterhorse	10,553.05	11,004.76	-4.10%	9,619.56	9.70%
Paint & Appaloosa	1,454.48	1,526.37	-4.71%	1,322.18	10.01%
<b>Licensee</b>	\$5,028,545.29	\$5,255,355.58	-4.32%	\$4,579,377.59	9.81%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2009**

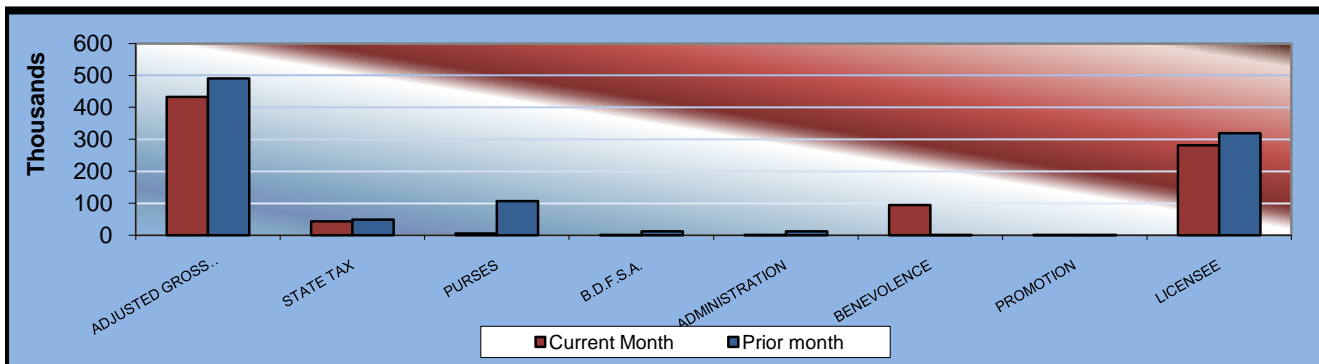
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Year	360	120	120	120
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$33,066,719.71</u>	<u>\$1,846,304.43</u>	<u>\$7,375,077.63</u>	<u>\$23,845,337.65</u>
<b>State Tax</b>				
Higher Education Trust Fund	396,800.65	22,155.66	88,500.94	286,144.05
Education Reform	2,909,871.30	162,474.77	649,006.82	2,098,389.71
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	3,957,591.67	177,591.42	721,835.71	3,058,164.54
Quarterhorse	3,573,878.32	183,822.69	734,281.16	2,655,774.47
Paint & Appaloosa	520,569.94	40,849.49	163,173.60	316,546.85
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	541,259.31	24,925.11	87,118.11	429,216.09
Quarterhorse	576,234.59	18,693.84	74,672.66	482,868.09
Paint & Appaloosa	52,939.34	4,154.19	16,593.93	32,191.22
<u>Administration</u>				
Thoroughbred	46,142.06	2,077.09	8,296.96	35,768.01
Quarterhorse	42,565.27	2,077.09	8,296.96	32,191.22
Paint & Appaloosa	5,882.12	461.57	1,843.76	3,576.79
<u>Benevolence</u>				
Thoroughbred	23,071.04	1,038.55	4,148.49	17,884.00
Quarterhorse	21,282.65	1,038.55	4,148.49	16,095.61
Paint & Appaloosa	2,941.06	230.78	921.90	1,788.38
<u>Promotions</u>				
Thoroughbred	46,142.06	2,077.09	8,296.96	35,768.01
Quarterhorse	42,565.27	2,077.09	8,296.96	32,191.22
Paint & Appaloosa	5,882.12	461.57	1,843.76	3,576.79
<b>Licensee</b>	\$20,301,100.94	\$1,200,097.88	\$4,793,800.46	\$14,307,202.60





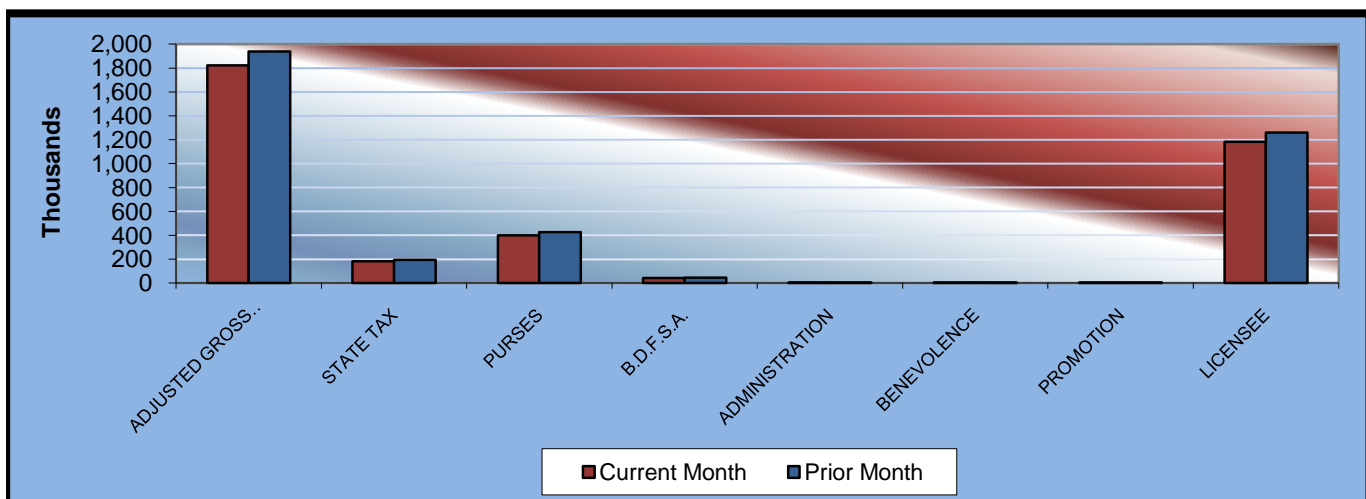
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2009**

<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>APRIL 2008</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$433,225.19	\$490,772.09	-11.73%	\$326,717.60	32.60%
<b>State Tax</b>					
Higher Education Trust Fund	5,198.70	5,889.27	-11.73%	3,920.61	32.60%
Education Reform	38,123.81	43,187.94	-11.73%	28,751.15	32.60%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	41,670.85	47,206.14	-11.73%	31,426.14	32.60%
Quarterhorse	43,132.98	48,862.49	-11.73%	32,528.81	32.60%
Paint & Appaloosa	9,585.10	10,858.33	-11.73%	7,228.63	32.60%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,848.54	6,625.42	-11.73%	4,410.69	32.60%
Quarterhorse	4,386.41	4,969.07	-11.73%	3,308.02	32.60%
Paint & Appaloosa	974.76	1,104.24	-11.73%	735.11	32.60%
<u>Administration</u>					
Thoroughbred	487.38	552.12	-11.73%	367.56	32.60%
Quarterhorse	487.38	552.12	-11.73%	367.56	32.60%
Paint & Appaloosa	108.31	122.69	-11.72%	81.68	32.60%
<u>Benevolence</u>					
Thoroughbred	243.69	276.06	-11.73%	183.78	32.60%
Quarterhorse	243.69	276.06	-11.73%	183.78	32.60%
Paint & Appaloosa	54.15	61.35	-11.74%	40.84	32.59%
<u>Promotions</u>					
Thoroughbred	487.38	552.12	-11.73%	367.56	32.60%
Quarterhorse	487.38	552.12	-11.73%	367.56	32.60%
Paint & Appaloosa	108.31	122.69	-11.72%	81.68	32.60%
<b>Licensee</b>	<b>\$281,596.37</b>	<b>\$319,001.86</b>	<b>-11.73%</b>	<b>\$212,366.44</b>	<b>32.60%</b>



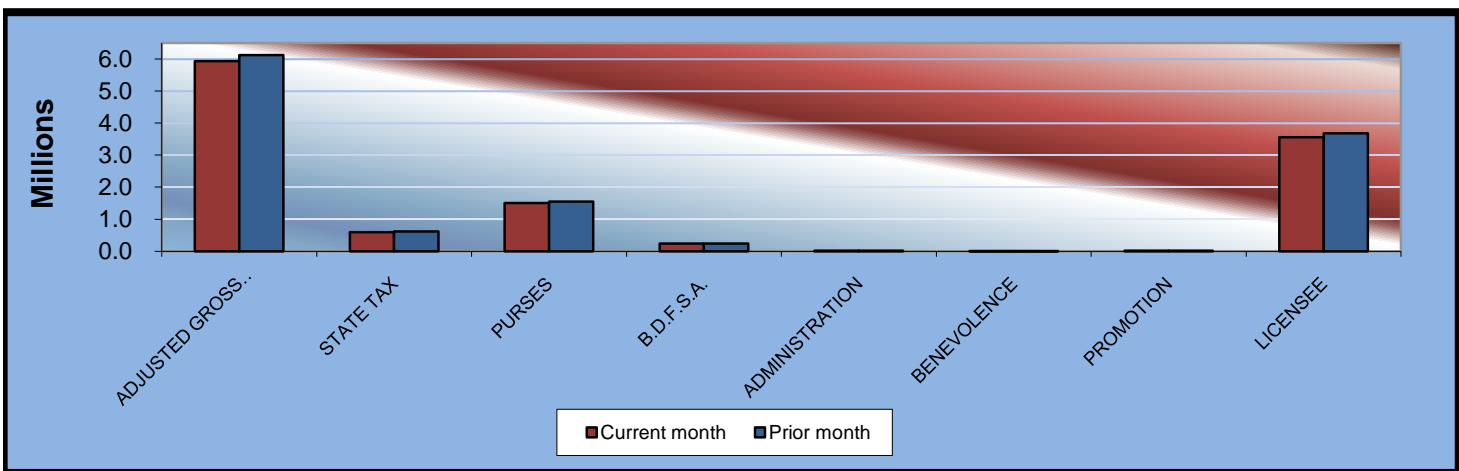
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>APRIL 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,822,125.61	\$1,938,256.62	-5.99%	\$1,700,085.26	7.18%
<b>State Tax</b>					
Higher Education Trust Fund	21,865.51	23,259.08	-5.99%	20,401.02	7.18%
Education Reform	160,347.05	170,566.58	-5.99%	149,607.51	7.18%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	178,340.54	189,706.86	-5.99%	123,362.44	44.57%
Quarterhorse	181,415.38	192,977.67	-5.99%	169,264.74	7.18%
Paint & Appaloosa	40,314.53	42,883.93	-5.99%	37,614.39	7.18%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,523.86	22,895.66	-5.99%	63,115.66	-65.90%
Quarterhorse	18,449.02	19,624.85	-5.99%	17,213.36	7.18%
Paint & Appaloosa	4,099.78	4,361.08	-5.99%	3,825.19	7.18%
<u>Administration</u>					
Thoroughbred	2,049.89	2,180.54	-5.99%	1,912.60	7.18%
Quarterhorse	2,049.89	2,180.54	-5.99%	1,912.60	7.18%
Paint & Appaloosa	455.53	484.56	-5.99%	425.01	7.18%
<u>Benevolence</u>					
Thoroughbred	1,024.95	1,090.27	-5.99%	956.30	7.18%
Quarterhorse	1,024.95	1,090.27	-5.99%	956.30	7.18%
Paint & Appaloosa	227.77	242.29	-5.99%	212.51	7.18%
<u>Promotions</u>					
Thoroughbred	2,049.89	2,180.54	-5.99%	1,912.60	7.18%
Quarterhorse	2,049.89	2,180.54	-5.99%	1,912.60	7.18%
Paint & Appaloosa	455.53	484.56	-5.99%	425.01	7.18%
<b>Licensee</b>	\$1,184,381.65	\$1,259,866.80	-5.99%	\$1,105,055.42	7.18%

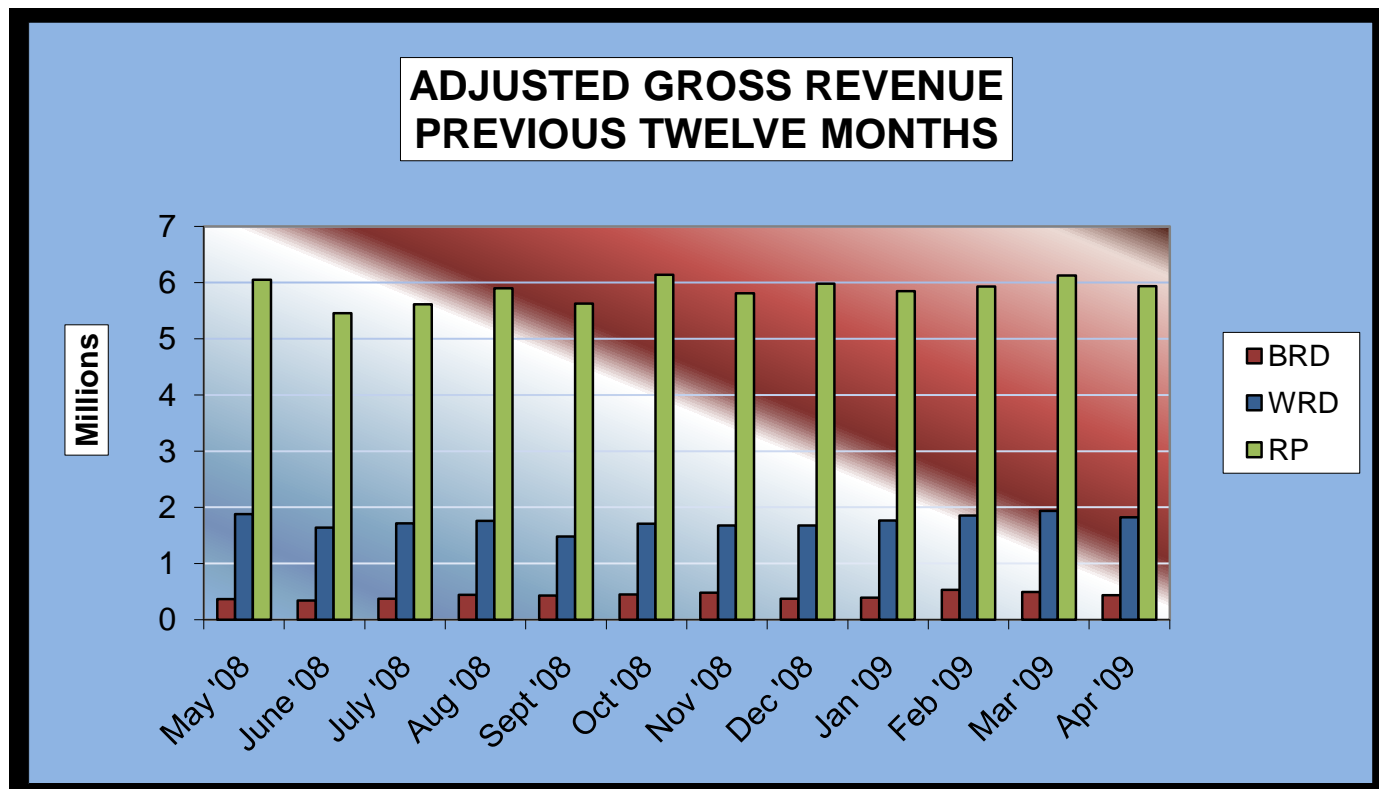


**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2009**

<b><u>Remington Park</u></b>	<b><u>CURRENT</u></b>	<b><u>PRIOR</u></b>	<b><u>%</u></b>	<b><u>APRIL</u></b>	<b><u>%</u></b>
	<b><u>MONTH</u></b>	<b><u>MONTH</u></b>	<b><u>CHANGE</u></b>	<b><u>2008</u></b>	<b><u>CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,937,612.11	\$6,127,478.20	-3.10%	\$5,436,592.88	9.22%
<b>State Tax</b>					
Higher Education Trust Fund	71,251.35	73,529.74	-3.10%	65,239.11	9.22%
Education Reform	522,509.87	539,218.08	-3.10%	478,420.17	9.22%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	761,498.74	785,849.08	-3.10%	697,243.04	9.22%
Quarterhorse	661,301.54	682,447.88	-3.10%	605,500.53	9.22%
Paint & Appaloosa	78,821.79	81,342.27	-3.10%	72,170.77	9.22%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	106,877.02	110,294.61	-3.10%	97,858.67	9.22%
Quarterhorse	120,236.65	124,081.43	-3.10%	110,091.01	9.22%
Paint & Appaloosa	8,015.78	8,272.10	-3.10%	7,339.40	9.22%
<b><u>Administration</u></b>					
Thoroughbred	8,906.42	9,191.22	-3.10%	8,154.89	9.22%
Quarterhorse	8,015.78	8,272.10	-3.10%	7,339.40	9.22%
Paint & Appaloosa	890.64	919.12	-3.10%	815.49	9.22%
<b><u>Benevolence</u></b>					
Thoroughbred	4,453.21	4,595.61	-3.10%	4,077.44	9.22%
Quarterhorse	4,007.89	4,136.05	-3.10%	3,669.70	9.22%
Paint & Appaloosa	445.32	459.55	-3.10%	407.75	9.21%
<b><u>Promotions</u></b>					
Thoroughbred	8,906.42	9,191.22	-3.10%	8,154.89	9.22%
Quarterhorse	8,015.78	8,272.10	-3.10%	7,339.40	9.22%
Paint & Appaloosa	890.64	919.12	-3.10%	815.49	9.22%
<b>Licensee</b>	\$3,562,567.27	\$3,676,486.92	-3.10%	\$3,261,955.73	9.22%



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2009





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

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