

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

DECEMBER 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
DECEMBER 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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January 21, 2010

**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 December 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.

Sincerely,

A handwritten signature in blue ink, reading "Steve Burrage", is positioned above the printed 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 DECEMBER 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 December 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,

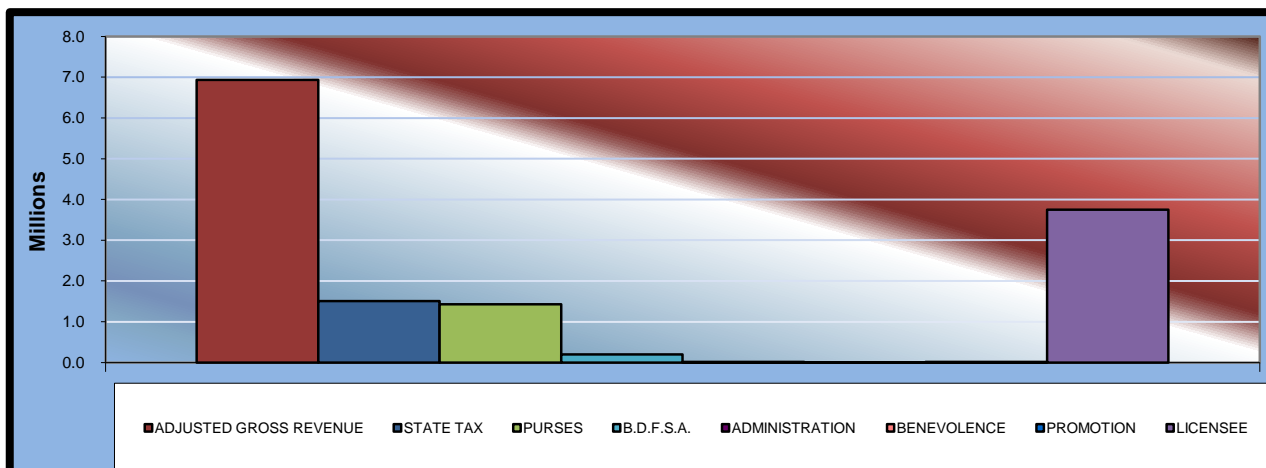
A handwritten signature in blue ink, reading "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 19, 2010

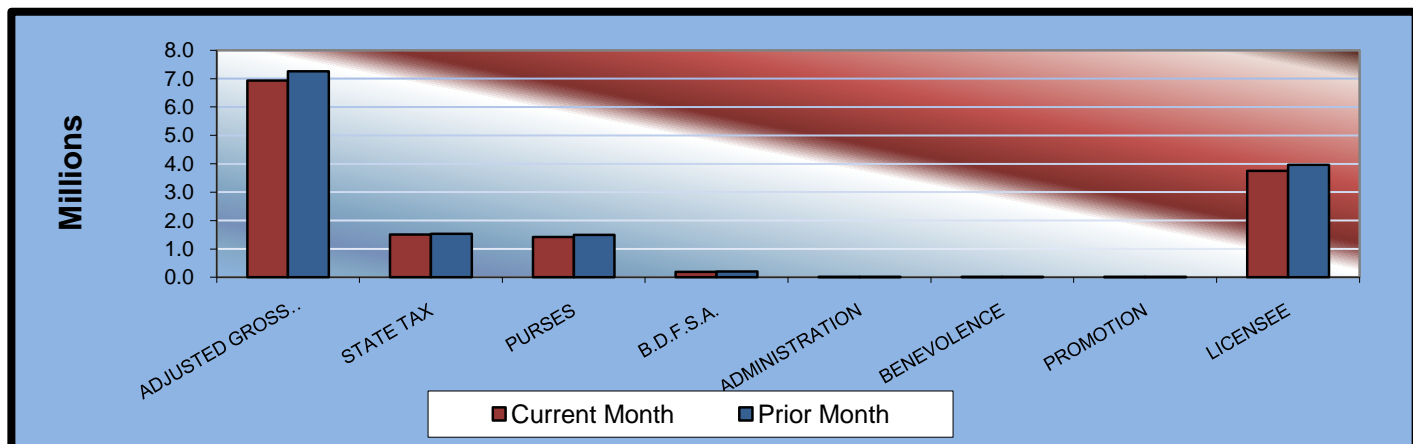
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	62	0	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Closure Date		11/28/09	open	open
Adjusted Gross Revenue	<u>\$6,933,610.98</u>	<u>\$0.00</u>	<u>\$1,485,183.88</u>	<u>\$5,448,427.10</u>
State Tax				
Higher Education Trust Fund	181,275.02	0.00	17,822.21	163,452.81
Education Reform	1,329,350.14	0.00	130,696.18	1,198,653.96
Purse Fund				
<u>Purses</u>				
Thoroughbred	698,505.42	0.00	174,434.84	524,070.58
Quarterhorse	632,556.27	0.00	177,442.34	455,113.93
Paint & Appaloosa	93,677.52	0.00	39,431.62	54,245.90
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	94,606.25	0.00	21,052.48	73,553.77
Quarterhorse	100,792.97	0.00	18,044.98	82,747.99
Paint & Appaloosa	9,526.53	0.00	4,010.00	5,516.53
<u>Administration</u>				
Thoroughbred	8,134.48	0.00	2,005.00	6,129.48
Quarterhorse	7,521.53	0.00	2,005.00	5,516.53
Paint & Appaloosa	1,058.51	0.00	445.56	612.95
<u>Benevolence</u>				
Thoroughbred	4,067.24	0.00	1,002.50	3,064.74
Quarterhorse	3,760.77	0.00	1,002.50	2,758.27
Paint & Appaloosa	529.25	0.00	222.78	306.47
<u>Promotions</u>				
Thoroughbred	8,134.48	0.00	2,005.00	6,129.48
Quarterhorse	7,521.53	0.00	2,005.00	5,516.53
Paint & Appaloosa	1,058.51	0.00	445.56	612.95
Licensee	\$3,751,534.56	\$0.00	\$891,110.33	\$2,860,424.23



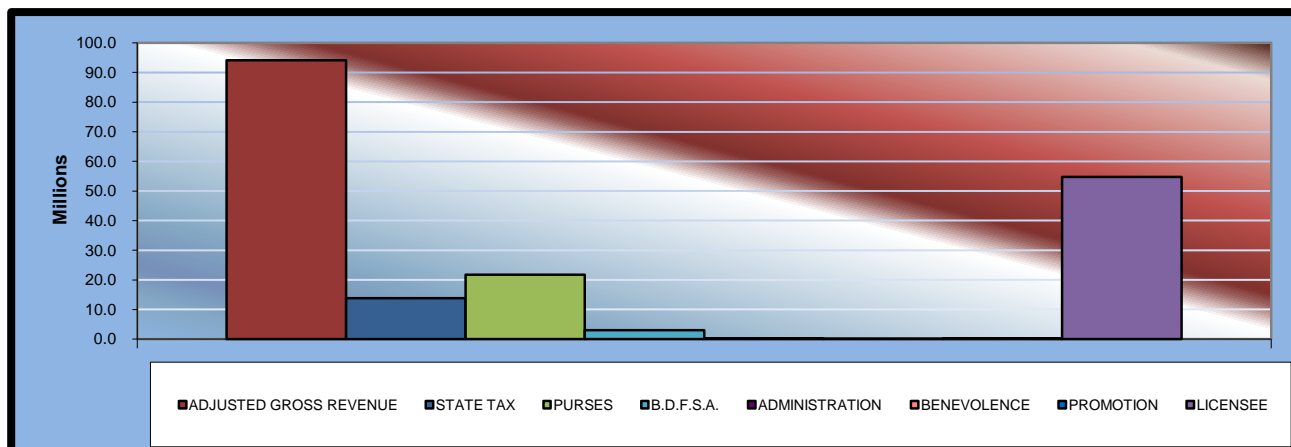
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2009**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	62	88	-29.55%	93	-33.33%
Opening Date					
Adjusted Gross Revenue	\$6,933,610.98	\$7,254,252.15	-4.42%	\$8,035,658.44	-13.71%
State Tax					
Higher Education Trust Fund	181,275.02	184,548.41	-1.77%	204,137.99	-11.20%
Education Reform	1,329,350.14	1,353,354.98	-1.77%	1,497,011.97	-11.20%
Purse Fund					
<u>Purses</u>					
Thoroughbred	698,505.42	729,893.41	-4.30%	808,608.05	-13.62%
Quarterhorse	632,556.27	665,503.22	-4.95%	737,533.81	-14.23%
Paint & Appaloosa	93,677.52	101,273.67	-7.50%	112,397.53	-16.66%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	94,606.25	98,952.25	-4.39%	109,614.03	-13.69%
Quarterhorse	100,792.97	103,929.97	-3.02%	115,052.43	-12.39%
Paint & Appaloosa	9,526.53	10,299.02	-7.50%	11,430.25	-16.66%
<u>Administration</u>					
Thoroughbred	8,134.48	8,500.98	-4.31%	9,417.66	-13.63%
Quarterhorse	7,521.53	7,891.62	-4.69%	8,744.47	-13.99%
Paint & Appaloosa	1,058.51	1,144.33	-7.50%	1,270.03	-16.65%
<u>Benevolence</u>					
Thoroughbred	4,067.24	4,250.49	-4.31%	4,708.83	-13.63%
Quarterhorse	3,760.77	3,945.81	-4.69%	4,372.24	-13.99%
Paint & Appaloosa	529.25	572.17	-7.50%	635.01	-16.65%
<u>Promotions</u>					
Thoroughbred	8,134.48	8,500.98	-4.31%	9,417.66	-13.63%
Quarterhorse	7,521.53	7,891.62	-4.69%	8,744.47	-13.99%
Paint & Appaloosa	1,058.51	1,144.33	-7.50%	1,270.03	-16.65%
Licensee	\$3,751,534.56	\$3,962,654.89	-5.33%	\$4,391,291.98	-14.57%



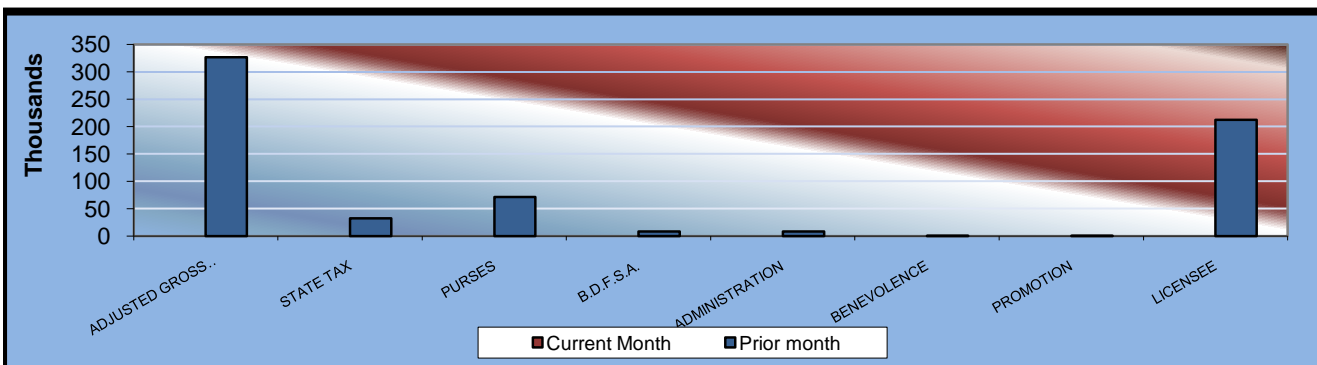
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	1,064	334	365	365
Opening Date		10/17/05	12/09/05	11/21/05
Closure Date		11/28/09	open	open
Adjusted Gross Revenue	<u>\$94,129,724.95</u>	<u>\$4,908,030.07</u>	<u>\$20,082,211.56</u>	<u>\$69,139,483.32</u>
State Tax				
Higher Education Trust Fund	1,654,067.39	58,896.36	240,986.55	1,354,184.48
Education Reform	12,129,827.53	431,906.65	1,767,234.59	9,930,686.29
Purse Fund				
<u>Purses</u>				
Thoroughbred	10,674,725.97	472,091.18	2,162,905.75	8,039,729.04
Quarterhorse	9,670,722.94	488,655.76	2,200,197.22	6,981,869.96
Paint & Appaloosa	1,429,705.33	108,590.15	488,932.72	832,182.46
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	1,455,681.78	66,258.39	261,040.35	1,128,383.04
Quarterhorse	1,542,873.60	49,693.81	223,748.87	1,269,430.92
Paint & Appaloosa	145,393.80	11,043.08	49,721.97	84,628.75
<u>Administration</u>				
Thoroughbred	124,414.43	5,521.52	24,860.99	94,031.92
Quarterhorse	115,011.26	5,521.52	24,860.99	84,628.75
Paint & Appaloosa	16,154.87	1,227.01	5,524.67	9,403.19
<u>Benevolence</u>				
Thoroughbred	62,207.22	2,760.78	12,430.49	47,015.95
Quarterhorse	57,505.64	2,760.78	12,430.49	42,314.37
Paint & Appaloosa	8,077.38	613.48	2,762.33	4,701.57
<u>Promotions</u>				
Thoroughbred	124,414.43	5,521.52	24,860.99	94,031.92
Quarterhorse	115,011.26	5,521.52	24,860.99	84,628.75
Paint & Appaloosa	16,154.88	1,227.01	5,524.67	9,403.20
Licensee	\$54,787,775.24	\$3,190,219.55	\$12,549,326.93	\$39,048,228.76



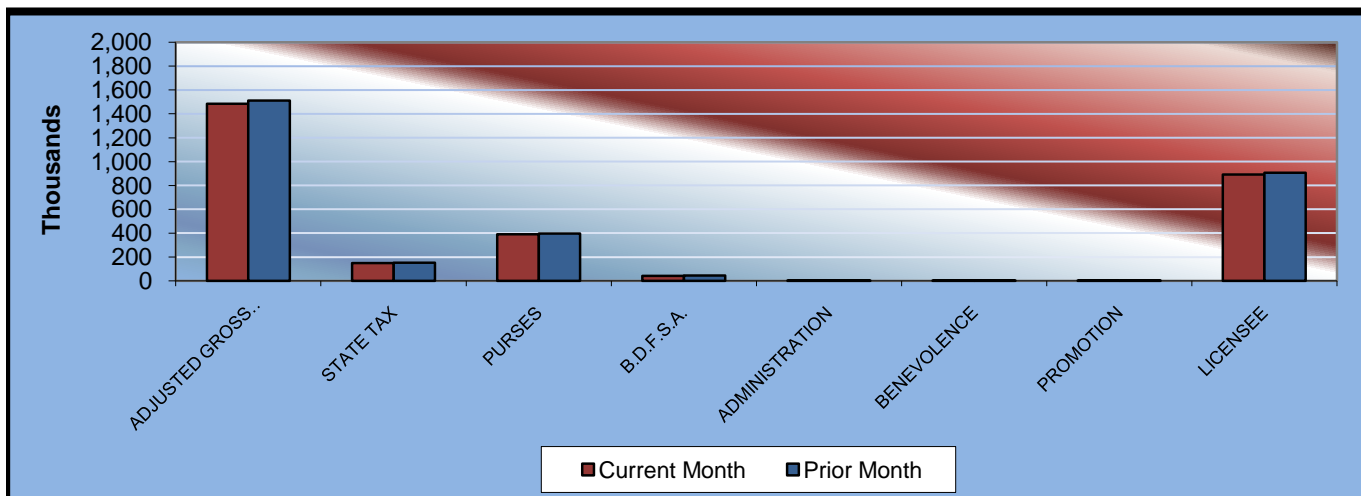
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2009**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	0	28	-100.00%	31	-100.00%
Opening Date	10/17/05				
Closure Date	11/28/09				
Adjusted Gross Revenue	\$0.00	\$326,853.64	-100.00%	\$373,779.46	-100.00%
State Tax					
Higher Education Trust Fund	0.00	3,922.24	-100.00%	4,485.35	-100.00%
Education Reform	0.00	28,763.12	-100.00%	32,892.60	-100.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	0.00	31,439.24	-100.00%	35,952.92	-100.00%
Quarterhorse	0.00	32,542.36	-100.00%	37,214.42	-100.00%
Paint & Appaloosa	0.00	7,231.64	-100.00%	8,269.88	-100.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	0.00	4,412.52	-100.00%	5,046.02	-100.00%
Quarterhorse	0.00	3,309.39	-100.00%	3,784.52	-100.00%
Paint & Appaloosa	0.00	735.42	-100.00%	841.00	-100.00%
<u>Administration</u>					
Thoroughbred	0.00	367.71	-100.00%	420.50	-100.00%
Quarterhorse	0.00	367.71	-100.00%	420.50	-100.00%
Paint & Appaloosa	0.00	81.71	-100.00%	93.44	-100.00%
<u>Benevolence</u>					
Thoroughbred	0.00	183.86	-100.00%	210.25	-100.00%
Quarterhorse	0.00	183.86	-100.00%	210.25	-100.00%
Paint & Appaloosa	0.00	40.86	-100.00%	46.72	-100.00%
<u>Promotions</u>					
Thoroughbred	0.00	367.71	-100.00%	420.50	-100.00%
Quarterhorse	0.00	367.71	-100.00%	420.50	-100.00%
Paint & Appaloosa	0.00	81.71	-100.00%	93.44	-100.00%
Licensee	\$0.00	\$212,454.87	-100.00%	\$242,956.65	-100.00%



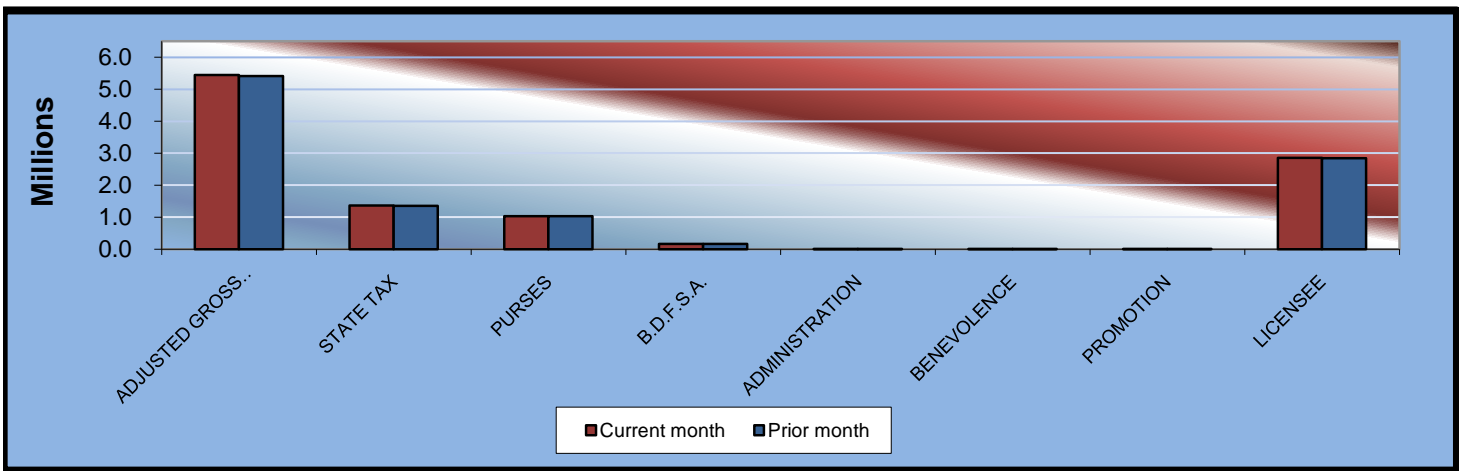
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,485,183.88	\$1,510,877.32	-1.70%	\$1,677,984.88	-11.49%
State Tax					
Higher Education Trust Fund	17,822.21	18,130.53	-1.70%	20,135.82	-11.49%
Education Reform	130,696.18	132,957.20	-1.70%	147,662.67	-11.49%
Purse Fund					
<u>Purses</u>					
Thoroughbred	174,434.84	177,452.55	-1.70%	197,079.32	-11.49%
Quarterhorse	177,442.34	180,512.08	-1.70%	200,477.24	-11.49%
Paint & Appaloosa	39,431.62	40,113.80	-1.70%	44,550.50	-11.49%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,052.48	21,416.69	-1.70%	23,785.44	-11.49%
Quarterhorse	18,044.98	18,357.16	-1.70%	20,387.52	-11.49%
Paint & Appaloosa	4,010.00	4,079.37	-1.70%	4,530.56	-11.49%
<u>Administration</u>					
Thoroughbred	2,005.00	2,039.68	-1.70%	2,265.28	-11.49%
Quarterhorse	2,005.00	2,039.68	-1.70%	2,265.28	-11.49%
Paint & Appaloosa	445.56	453.26	-1.70%	503.39	-11.49%
<u>Benevolence</u>					
Thoroughbred	1,002.50	1,019.84	-1.70%	1,132.64	-11.49%
Quarterhorse	1,002.50	1,019.84	-1.70%	1,132.64	-11.49%
Paint & Appaloosa	222.78	226.63	-1.70%	251.70	-11.49%
<u>Promotions</u>					
Thoroughbred	2,005.00	2,039.68	-1.70%	2,265.28	-11.49%
Quarterhorse	2,005.00	2,039.68	-1.70%	2,265.28	-11.49%
Paint & Appaloosa	445.56	453.26	-1.70%	503.39	-11.49%
Licensee	\$891,110.33	\$906,526.39	-1.70%	\$1,006,790.93	-11.49%

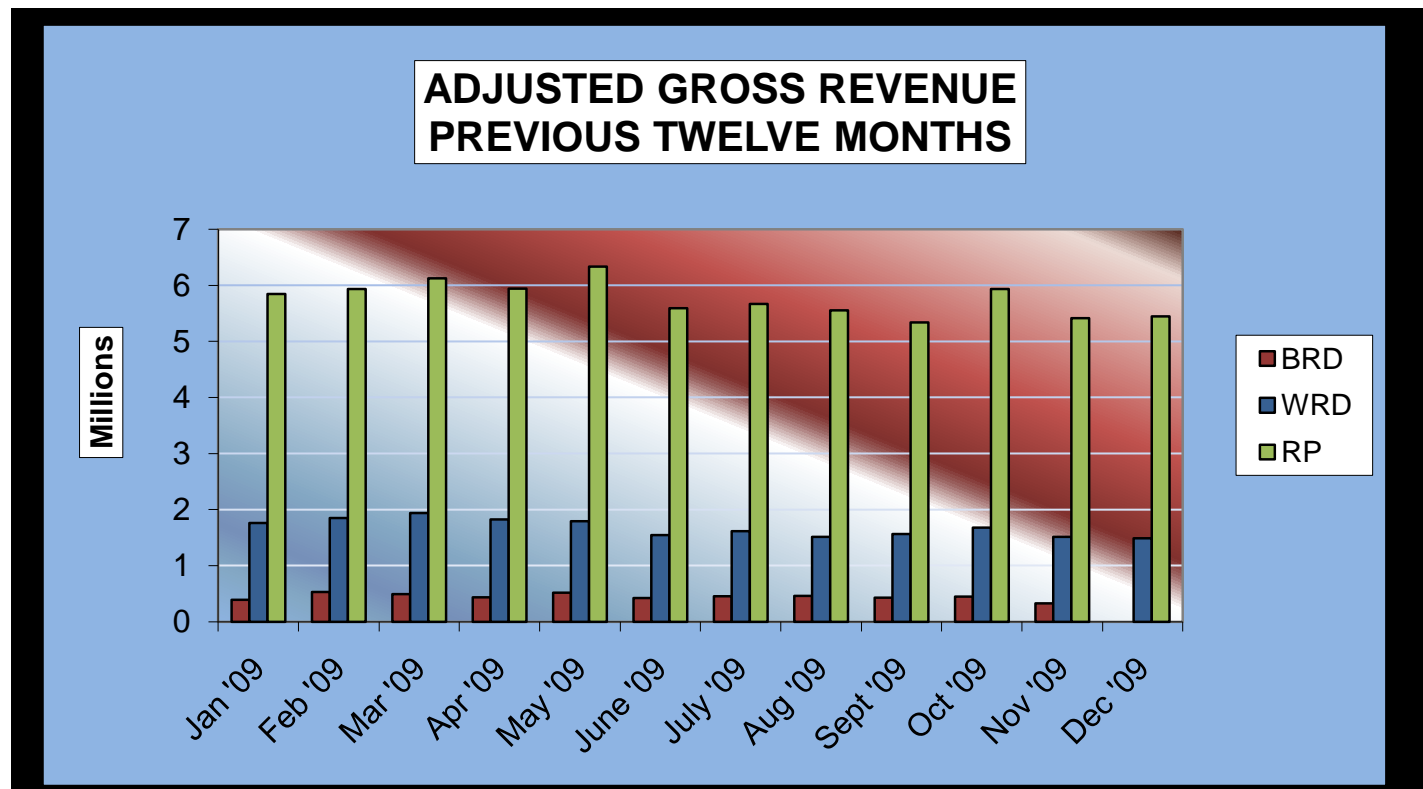


**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,448,427.10	\$5,416,521.19	0.59%	\$5,983,894.10	-8.95%
State Tax					
Higher Education Trust Fund	163,452.81	162,495.64	0.59%	179,516.82	-8.95%
Education Reform	1,198,653.96	1,191,634.66	0.59%	1,316,456.70	-8.95%
Purse Fund					
<u>Purses</u>					
Thoroughbred	524,070.58	521,001.62	0.59%	575,575.81	-8.95%
Quarterhorse	455,113.93	452,448.78	0.59%	499,842.15	-8.95%
Paint & Appaloosa	54,245.90	53,928.23	0.59%	59,577.15	-8.95%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	73,553.77	73,123.04	0.59%	80,782.57	-8.95%
Quarterhorse	82,747.99	82,263.42	0.59%	90,880.39	-8.95%
Paint & Appaloosa	5,516.53	5,484.23	0.59%	6,058.69	-8.95%
<u>Administration</u>					
Thoroughbred	6,129.48	6,093.59	0.59%	6,731.88	-8.95%
Quarterhorse	5,516.53	5,484.23	0.59%	6,058.69	-8.95%
Paint & Appaloosa	612.95	609.36	0.59%	673.20	-8.95%
<u>Benevolence</u>					
Thoroughbred	3,064.74	3,046.79	0.59%	3,365.94	-8.95%
Quarterhorse	2,758.27	2,742.11	0.59%	3,029.35	-8.95%
Paint & Appaloosa	306.47	304.68	0.59%	336.59	-8.95%
<u>Promotions</u>					
Thoroughbred	6,129.48	6,093.59	0.59%	6,731.88	-8.95%
Quarterhorse	5,516.53	5,484.23	0.59%	6,058.69	-8.95%
Paint & Appaloosa	612.95	609.36	0.59%	673.20	-8.95%
Licensee	\$2,860,424.23	\$2,843,673.63	0.59%	\$3,141,544.40	-8.95%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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