

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

FEBRUARY 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  
FEBRUARY 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

March 13, 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 February 2009, 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". The signature is stylized and cursive.

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 FEBRUARY 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 February 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.

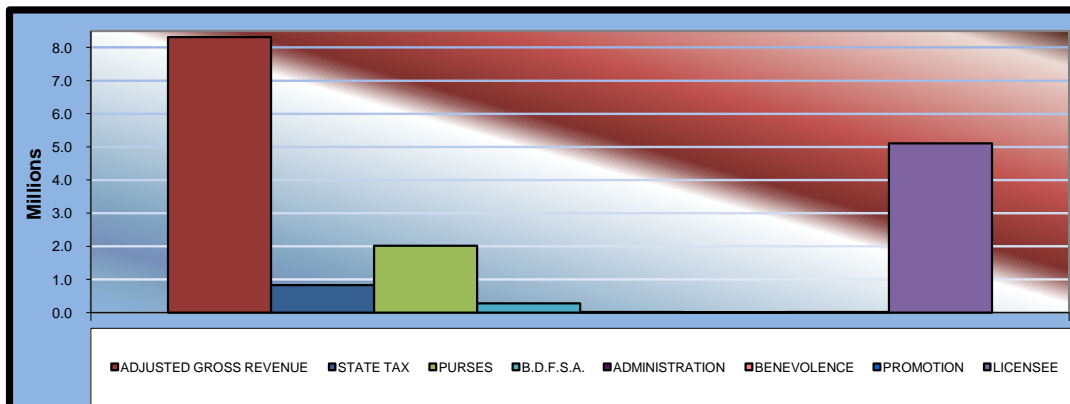
Sincerely,

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

March 10, 2009

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

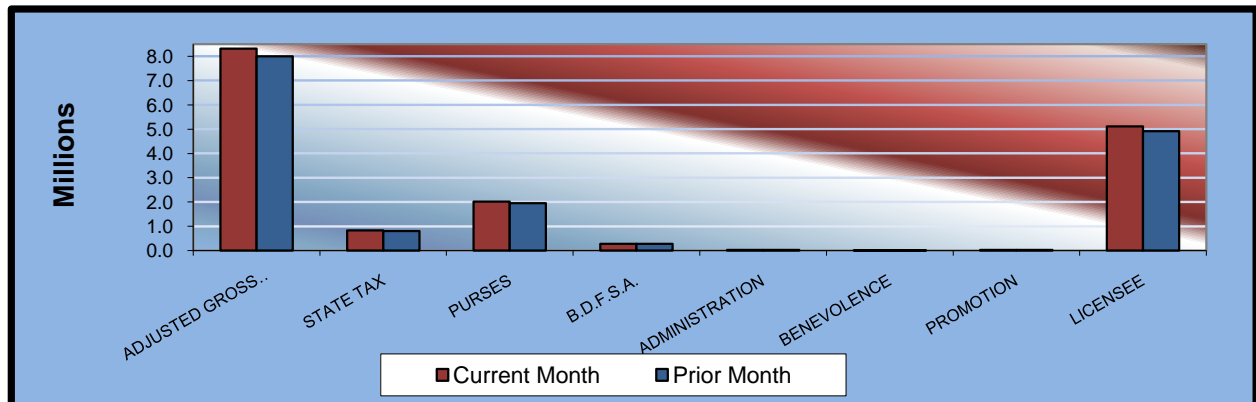
	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	84	28	28	28
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,314,501.40</u>	<u>\$528,777.14</u>	<u>\$1,852,052.20</u>	<u>\$5,933,672.06</u>
<b>State Tax</b>				
Higher Education Trust Fund	99,774.02	6,345.33	22,224.63	71,204.06
Education Reform	731,676.11	46,532.38	162,980.59	522,163.14
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	993,124.80	50,861.76	181,269.60	760,993.44
Quarterhorse	897,904.05	52,646.38	184,394.94	660,862.73
Paint & Appaloosa	131,445.36	11,699.20	40,976.66	78,769.50
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	135,821.96	7,138.49	21,877.37	106,806.10
Quarterhorse	144,262.76	5,353.87	18,752.03	120,156.86
Paint & Appaloosa	13,367.33	1,189.75	4,167.12	8,010.46
<u>Administration</u>				
Thoroughbred	11,578.94	594.87	2,083.56	8,900.51
Quarterhorse	10,688.89	594.87	2,083.56	8,010.46
Paint & Appaloosa	1,485.24	132.19	463.01	890.04
<u>Benevolence</u>				
Thoroughbred	5,789.47	297.44	1,041.78	4,450.25
Quarterhorse	5,344.45	297.44	1,041.78	4,005.23
Paint & Appaloosa	742.64	66.10	231.51	445.03
<u>Promotions</u>				
Thoroughbred	11,578.94	594.87	2,083.56	8,900.51
Quarterhorse	10,688.89	594.87	2,083.56	8,010.46
Paint & Appaloosa	1,485.24	132.19	463.01	890.04
<b>Licensee</b>	<b>\$5,107,742.31</b>	<b>\$343,705.14</b>	<b>\$1,203,833.93</b>	<b>\$3,560,203.24</b>





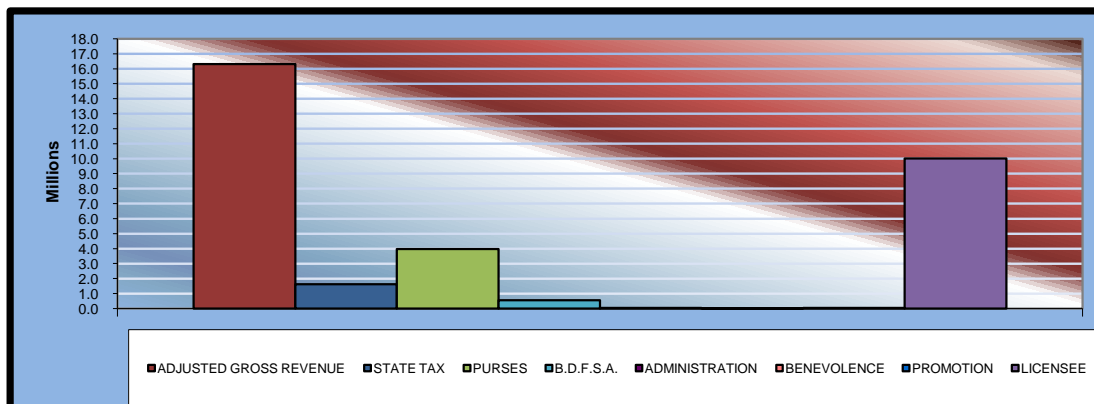
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2009**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	84	93	-9.68%	87	-3.45%
Opening Date					
Adjusted Gross Revenue	\$8,314,501.40	\$8,002,748.49	3.90%	\$7,296,561.80	13.95%
<b>State Tax</b>					
Higher Education Trust Fund	99,774.02	96,032.98	3.90%	87,558.74	13.95%
Education Reform	731,676.11	704,241.86	3.90%	642,097.44	13.95%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	993,124.80	960,194.66	3.43%	848,788.58	17.00%
Quarterhorse	897,904.05	865,836.33	3.70%	786,603.00	14.15%
Paint & Appaloosa	131,445.36	125,318.63	4.89%	116,379.85	12.95%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	135,821.96	131,372.24	3.39%	137,697.79	-1.36%
Quarterhorse	144,262.76	140,224.40	2.88%	125,425.46	15.02%
Paint & Appaloosa	13,367.33	12,744.27	4.89%	11,835.24	12.95%
<u>Administration</u>					
Thoroughbred	11,578.94	11,195.55	3.42%	10,117.81	14.44%
Quarterhorse	10,688.89	10,318.57	3.59%	9,354.14	14.27%
Paint & Appaloosa	1,485.24	1,416.03	4.89%	1,315.03	12.94%
<u>Benevolence</u>					
Thoroughbred	5,789.47	5,597.78	3.42%	5,058.90	14.44%
Quarterhorse	5,344.45	5,159.29	3.59%	4,677.07	14.27%
Paint & Appaloosa	742.64	707.99	4.89%	657.52	12.95%
<u>Promotions</u>					
Thoroughbred	11,578.94	11,195.55	3.42%	10,117.81	14.44%
Quarterhorse	10,688.89	10,318.57	3.59%	9,354.14	14.27%
Paint & Appaloosa	1,485.24	1,416.03	4.89%	1,315.03	12.94%
<b>Licensee</b>	\$5,107,742.31	\$4,909,457.76	4.04%	\$4,488,208.25	13.80%



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

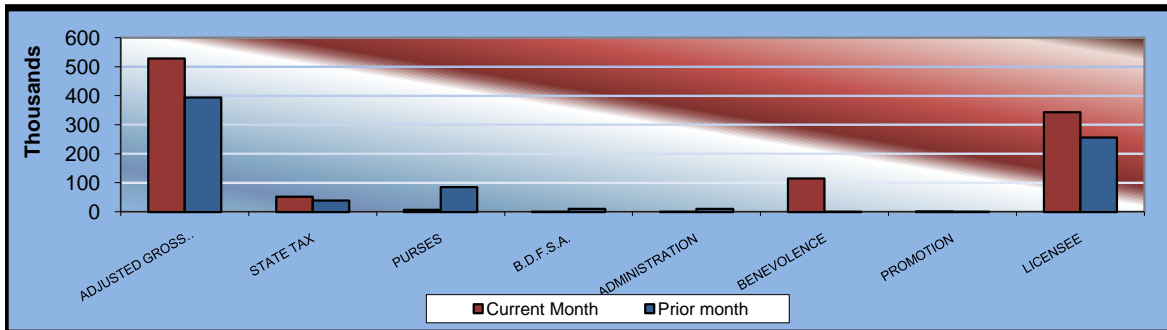
	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	177	59	59	59
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$16,317,249.89</u>	<u>\$922,307.15</u>	<u>\$3,614,695.40</u>	<u>\$11,780,247.34</u>
<b>State Tax</b>				
Higher Education Trust Fund	195,807.00	11,067.69	43,376.35	141,362.96
Education Reform	1,435,917.97	81,163.02	318,093.19	1,036,661.76
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	1,953,319.46	88,714.43	353,788.31	1,510,816.72
Quarterhorse	1,763,740.38	91,827.22	359,888.11	1,312,025.05
Paint & Appaloosa	256,763.99	20,406.06	79,975.14	156,382.79
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	267,194.20	12,451.15	42,698.59	212,044.46
Quarterhorse	284,487.16	9,338.36	36,598.79	238,550.01
Paint & Appaloosa	26,111.60	2,075.19	8,133.07	15,903.34
<u>Administration</u>				
Thoroughbred	22,774.49	1,037.59	4,066.53	17,670.37
Quarterhorse	21,007.46	1,037.59	4,066.53	15,903.34
Paint & Appaloosa	2,901.27	230.57	903.67	1,767.03
<u>Benevolence</u>				
Thoroughbred	11,387.25	518.80	2,033.27	8,835.18
Quarterhorse	10,503.74	518.80	2,033.27	7,951.67
Paint & Appaloosa	1,450.63	115.28	451.84	883.51
<u>Promotions</u>				
Thoroughbred	22,774.49	1,037.59	4,066.53	17,670.37
Quarterhorse	21,007.46	1,037.59	4,066.53	15,903.34
Paint & Appaloosa	2,901.27	230.57	903.67	1,767.03
<b>Licensee</b>	<b>\$10,017,200.07</b>	<b>\$599,499.65</b>	<b>\$2,349,552.01</b>	<b>\$7,068,148.41</b>





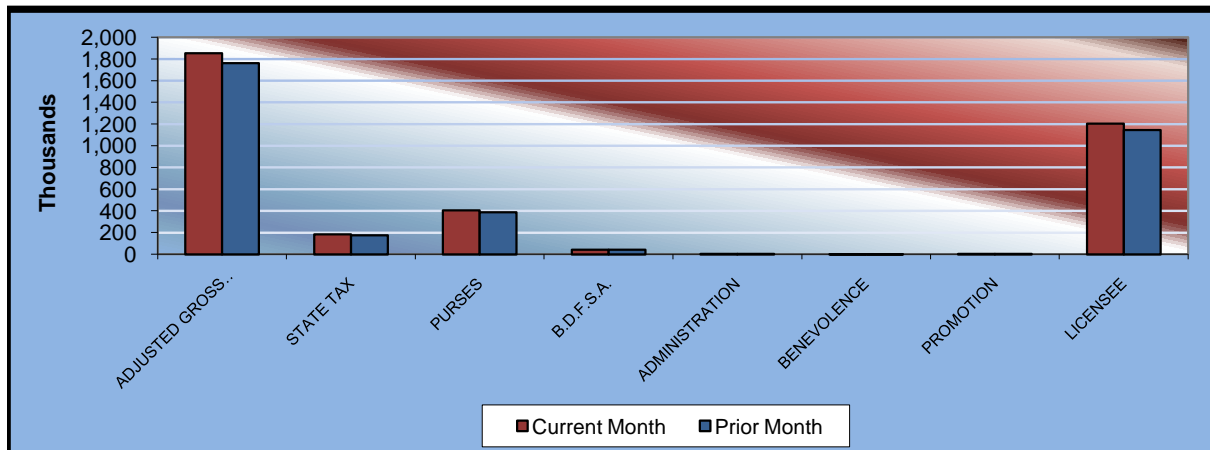
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2009**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2008</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	29	-3.45%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$528,777.14	\$393,530.01	34.37%	\$396,080.85	33.50%
<b>State Tax</b>					
Higher Education Trust Fund	6,345.33	4,722.36	34.37%	4,752.97	33.50%
Education Reform	46,532.38	34,630.64	34.37%	34,855.12	33.50%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	50,861.76	37,852.67	34.37%	38,098.02	33.50%
Quarterhorse	52,646.38	39,180.84	34.37%	39,434.79	33.50%
Paint & Appaloosa	11,699.20	8,706.86	34.37%	8,763.29	33.50%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	7,138.49	5,312.66	34.37%	5,347.09	33.50%
Quarterhorse	5,353.87	3,984.49	34.37%	4,010.32	33.50%
Paint & Appaloosa	1,189.75	885.44	34.37%	891.18	33.50%
<u>Administration</u>					
Thoroughbred	594.87	442.72	34.37%	445.59	33.50%
Quarterhorse	594.87	442.72	34.37%	445.59	33.50%
Paint & Appaloosa	132.19	98.38	34.37%	99.02	33.50%
<u>Benevolence</u>					
Thoroughbred	297.44	221.36	34.37%	222.80	33.50%
Quarterhorse	297.44	221.36	34.37%	222.80	33.50%
Paint & Appaloosa	66.10	49.18	34.40%	49.52	33.48%
<u>Promotions</u>					
Thoroughbred	594.87	442.72	34.37%	445.59	33.50%
Quarterhorse	594.87	442.72	34.37%	445.59	33.50%
Paint & Appaloosa	132.19	98.38	34.37%	99.02	33.50%
<b>Licensee</b>	<b>\$343,705.14</b>	<b>\$255,794.51</b>	<b>34.37%</b>	<b>\$257,452.55</b>	<b>33.50%</b>



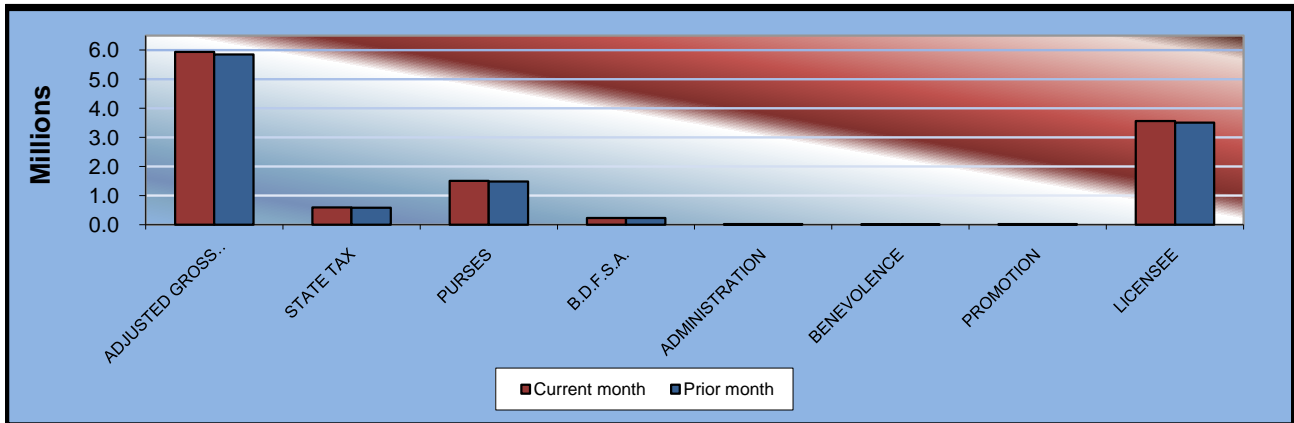
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2008</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	29	-3.45%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,852,052.20	\$1,762,643.20	5.07%	\$1,809,342.50	2.36%
<b>State Tax</b>					
Higher Education Trust Fund	22,224.63	21,151.72	5.07%	21,712.11	2.36%
Education Reform	162,980.59	155,112.60	5.07%	159,222.14	2.36%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	181,269.60	172,518.71	5.07%	157,752.05	14.91%
Quarterhorse	184,394.94	175,493.17	5.07%	180,142.67	2.36%
Paint & Appaloosa	40,976.66	38,998.48	5.07%	40,031.70	2.36%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,877.37	20,821.22	5.07%	40,710.21	-46.26%
Quarterhorse	18,752.03	17,846.76	5.07%	18,319.59	2.36%
Paint & Appaloosa	4,167.12	3,965.95	5.07%	4,071.02	2.36%
<u>Administration</u>					
Thoroughbred	2,083.56	1,982.97	5.07%	2,035.51	2.36%
Quarterhorse	2,083.56	1,982.97	5.07%	2,035.51	2.36%
Paint & Appaloosa	463.01	440.66	5.07%	452.34	2.36%
<u>Benevolence</u>					
Thoroughbred	1,041.78	991.49	5.07%	1,017.75	2.36%
Quarterhorse	1,041.78	991.49	5.07%	1,017.75	2.36%
Paint & Appaloosa	231.51	220.33	5.07%	226.16	2.37%
<u>Promotions</u>					
Thoroughbred	2,083.56	1,982.97	5.07%	2,035.51	2.36%
Quarterhorse	2,083.56	1,982.97	5.07%	2,035.51	2.36%
Paint & Appaloosa	463.01	440.66	5.07%	452.34	2.36%
<b>Licensee</b>	\$1,203,833.93	\$1,145,718.08	5.07%	\$1,176,072.63	2.36%



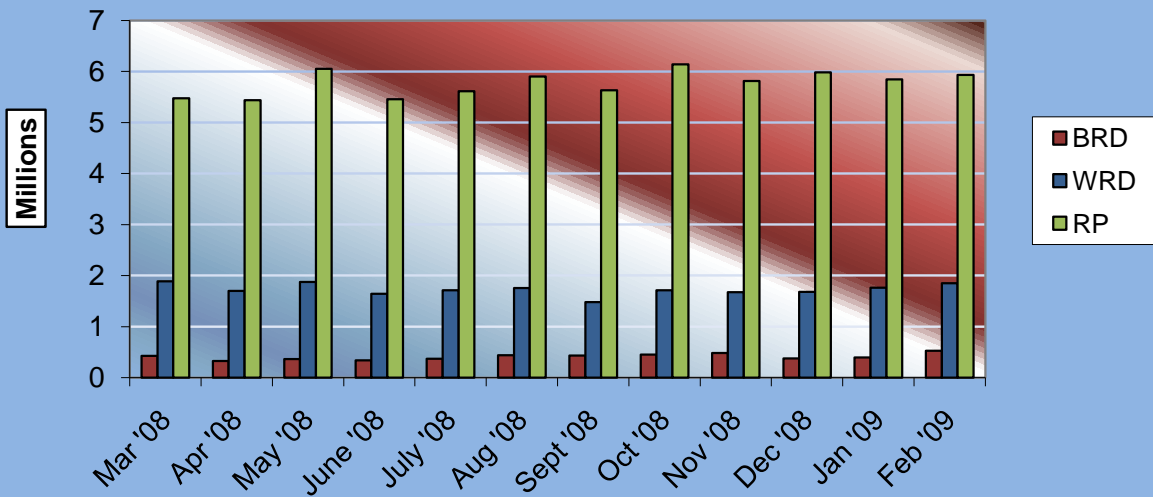
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2008</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	29	-3.45%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,933,672.06	\$5,846,575.28	1.49%	\$5,091,138.45	16.55%
<b>State Tax</b>					
Higher Education Trust Fund	71,204.06	70,158.90	1.49%	61,093.66	16.55%
Education Reform	522,163.14	514,498.62	1.49%	448,020.18	16.55%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	760,993.44	749,823.28	1.49%	652,938.51	16.55%
Quarterhorse	660,862.73	651,162.32	1.49%	567,025.54	16.55%
Paint & Appaloosa	78,769.50	77,613.29	1.49%	67,584.86	16.55%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	106,806.10	105,238.36	1.49%	91,640.49	16.55%
Quarterhorse	120,156.86	118,393.15	1.49%	103,095.55	16.55%
Paint & Appaloosa	8,010.46	7,892.88	1.49%	6,873.04	16.55%
<u>Administration</u>					
Thoroughbred	8,900.51	8,769.86	1.49%	7,636.71	16.55%
Quarterhorse	8,010.46	7,892.88	1.49%	6,873.04	16.55%
Paint & Appaloosa	890.04	876.99	1.49%	763.67	16.55%
<u>Benevolence</u>					
Thoroughbred	4,450.25	4,384.93	1.49%	3,818.35	16.55%
Quarterhorse	4,005.23	3,946.44	1.49%	3,436.52	16.55%
Paint & Appaloosa	445.03	438.48	1.49%	381.84	16.55%
<u>Promotions</u>					
Thoroughbred	8,900.51	8,769.86	1.49%	7,636.71	16.55%
Quarterhorse	8,010.46	7,892.88	1.49%	6,873.04	16.55%
Paint & Appaloosa	890.04	876.99	1.49%	763.67	16.55%
<b>Licensee</b>	<b>\$3,560,203.24</b>	<b>\$3,507,945.17</b>	<b>1.49%</b>	<b>\$3,054,683.07</b>	<b>16.55%</b>



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

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS





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

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