

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

MARCH 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
MARCH 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

April 9, 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 March 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".

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 MARCH 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 March 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,

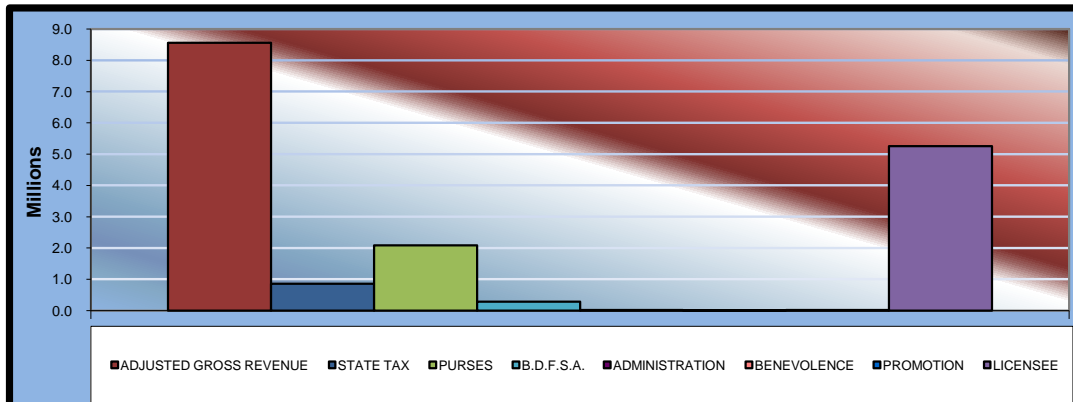
A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

April 7, 2009

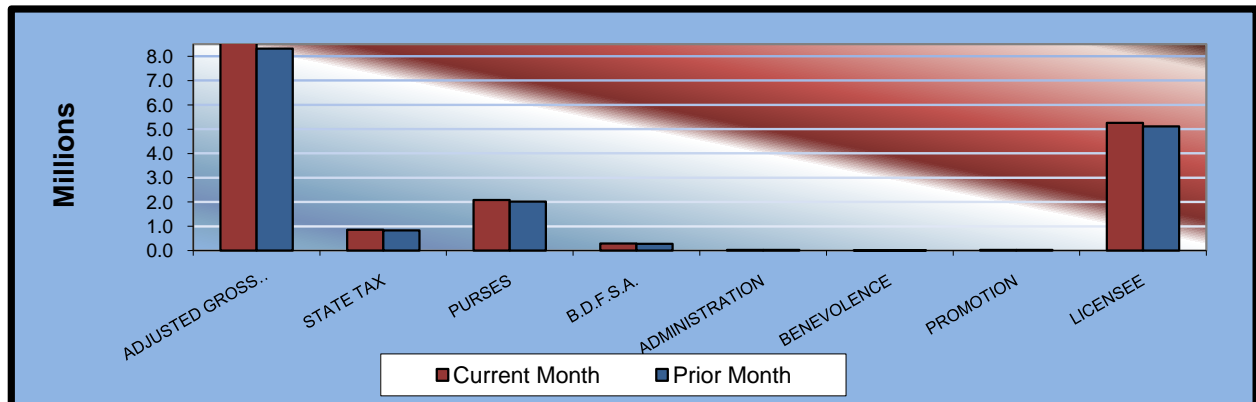
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2009**

	<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>\$8,556,506.91</u>	<u>\$490,772.09</u>	<u>\$1,938,256.62</u>	<u>\$6,127,478.20</u>
State Tax				
Higher Education Trust Fund	102,678.09	5,889.27	23,259.08	73,529.74
Education Reform	752,972.60	43,187.94	170,566.58	539,218.08
Purse Fund				
<u>Purses</u>				
Thoroughbred	1,022,762.08	47,206.14	189,706.86	785,849.08
Quarterhorse	924,288.04	48,862.49	192,977.67	682,447.88
Paint & Appaloosa	135,084.53	10,858.33	42,883.93	81,342.27
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	139,815.69	6,625.42	22,895.66	110,294.61
Quarterhorse	148,675.35	4,969.07	19,624.85	124,081.43
Paint & Appaloosa	13,737.42	1,104.24	4,361.08	8,272.10
<u>Administration</u>				
Thoroughbred	11,923.88	552.12	2,180.54	9,191.22
Quarterhorse	11,004.76	552.12	2,180.54	8,272.10
Paint & Appaloosa	1,526.37	122.69	484.56	919.12
<u>Benevolence</u>				
Thoroughbred	5,961.94	276.06	1,090.27	4,595.61
Quarterhorse	5,502.38	276.06	1,090.27	4,136.05
Paint & Appaloosa	763.19	61.35	242.29	459.55
<u>Promotions</u>				
Thoroughbred	11,923.88	552.12	2,180.54	9,191.22
Quarterhorse	11,004.76	552.12	2,180.54	8,272.10
Paint & Appaloosa	1,526.37	122.69	484.56	919.12
Licensee	\$5,255,355.58	\$319,001.86	\$1,259,866.80	\$3,676,486.92



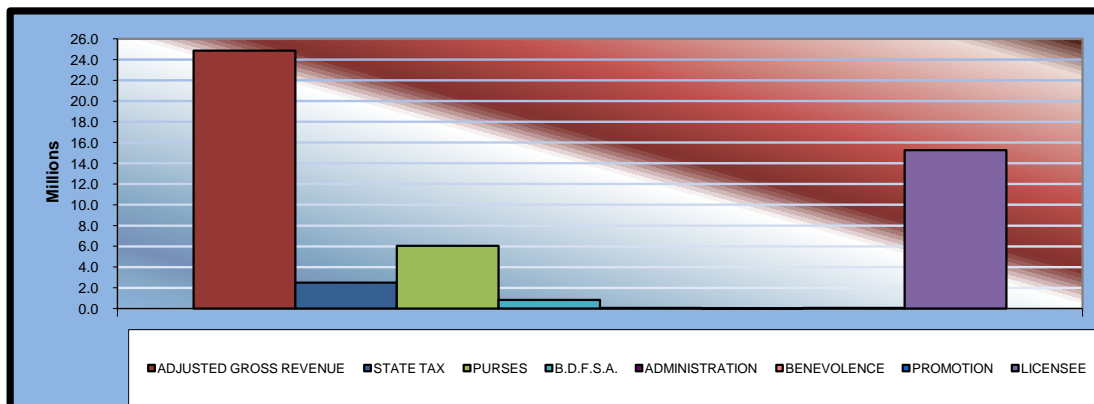
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2009**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	84	10.71%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$8,556,506.91	\$8,314,501.40	2.91%	\$7,786,440.08	9.89%
State Tax					
Higher Education Trust Fund	102,678.09	99,774.02	2.91%	93,437.28	9.89%
Education Reform	752,972.60	731,676.11	2.91%	685,206.73	9.89%
Purse Fund					
<u>Purses</u>					
Thoroughbred	1,022,762.08	993,124.80	2.98%	907,535.09	12.70%
Quarterhorse	924,288.04	897,904.05	2.94%	839,918.11	10.05%
Paint & Appaloosa	135,084.53	131,445.36	2.77%	123,815.83	9.10%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	139,815.69	135,821.96	2.94%	146,742.10	-4.72%
Quarterhorse	148,675.35	144,262.76	3.06%	134,278.27	10.72%
Paint & Appaloosa	13,737.42	13,367.33	2.77%	12,591.46	9.10%
<u>Administration</u>					
Thoroughbred	11,923.88	11,578.94	2.98%	10,813.10	10.27%
Quarterhorse	11,004.76	10,688.89	2.96%	9,991.76	10.14%
Paint & Appaloosa	1,526.37	1,485.24	2.77%	1,399.04	9.10%
<u>Benevolence</u>					
Thoroughbred	5,961.94	5,789.47	2.98%	5,406.54	10.27%
Quarterhorse	5,502.38	5,344.45	2.96%	4,995.87	10.14%
Paint & Appaloosa	763.19	742.64	2.77%	699.51	9.10%
<u>Promotions</u>					
Thoroughbred	11,923.88	11,578.94	2.98%	10,813.10	10.27%
Quarterhorse	11,004.76	10,688.89	2.96%	9,991.76	10.14%
Paint & Appaloosa	1,526.37	1,485.24	2.77%	1,399.04	9.10%
Licensee	\$5,255,355.58	\$5,107,742.31	2.89%	\$4,787,405.49	9.77%



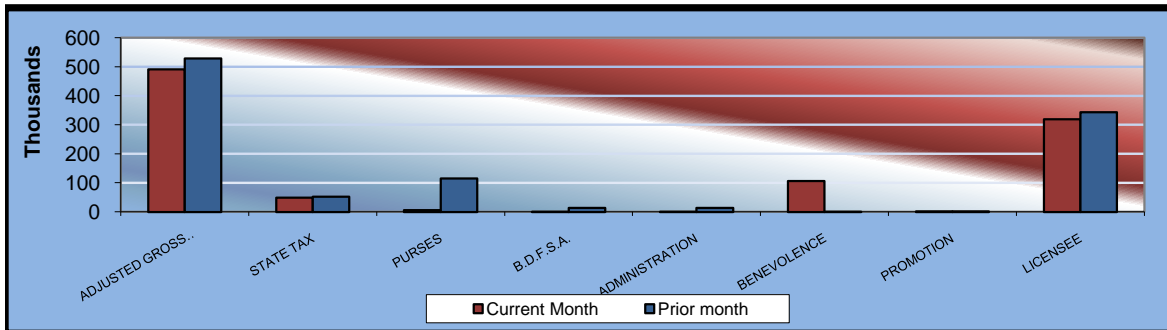
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	270	90	90	90
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$24,873,756.80</u>	<u>\$1,413,079.24</u>	<u>\$5,552,952.02</u>	<u>\$17,907,725.54</u>
State Tax				
Higher Education Trust Fund	298,485.09	16,956.96	66,635.43	214,892.70
Education Reform	2,188,890.57	124,350.96	488,659.77	1,575,879.84
Purse Fund				
<u>Purses</u>				
Thoroughbred	2,976,081.54	135,920.57	543,495.17	2,296,665.80
Quarterhorse	2,688,028.42	140,689.71	552,865.78	1,994,472.93
Paint & Appaloosa	391,848.52	31,264.39	122,859.07	237,725.06
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	407,009.89	19,076.57	65,594.25	322,339.07
Quarterhorse	433,162.51	14,307.43	56,223.64	362,631.44
Paint & Appaloosa	39,849.02	3,179.43	12,494.15	24,175.44
<u>Administration</u>				
Thoroughbred	34,698.37	1,589.71	6,247.07	26,861.59
Quarterhorse	32,012.22	1,589.71	6,247.07	24,175.44
Paint & Appaloosa	4,427.64	353.26	1,388.23	2,686.15
<u>Benevolence</u>				
Thoroughbred	17,349.19	794.86	3,123.54	13,430.79
Quarterhorse	16,006.12	794.86	3,123.54	12,087.72
Paint & Appaloosa	2,213.82	176.63	694.13	1,343.06
<u>Promotions</u>				
Thoroughbred	34,698.37	1,589.71	6,247.07	26,861.59
Quarterhorse	32,012.22	1,589.71	6,247.07	24,175.44
Paint & Appaloosa	4,427.64	353.26	1,388.23	2,686.15
Licensee	\$15,272,555.65	\$918,501.51	\$3,609,418.81	\$10,744,635.33



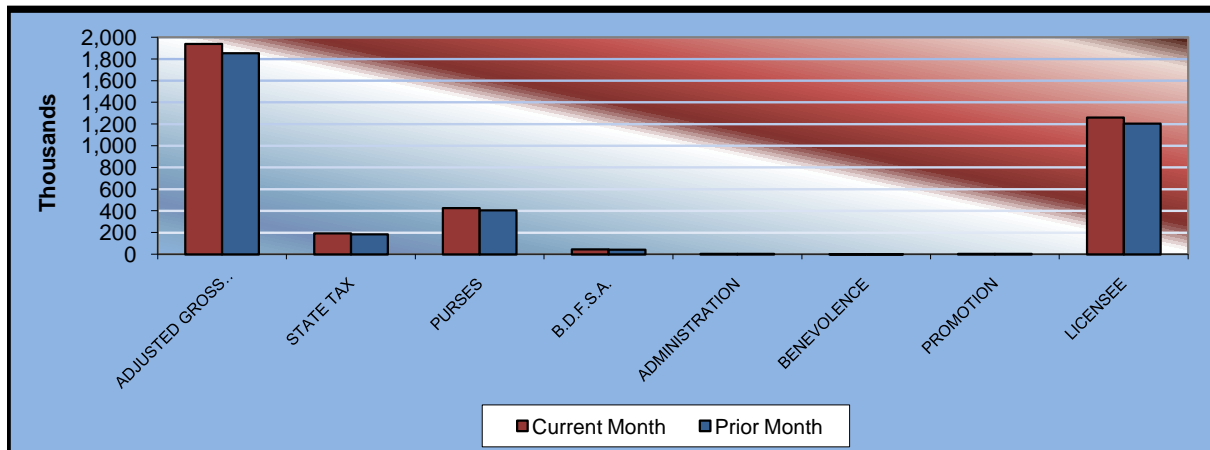
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2009**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2008</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$490,772.09	\$528,777.14	-7.19%	\$423,616.84	15.85%
State Tax					
Higher Education Trust Fund	5,889.27	6,345.33	-7.19%	5,083.40	15.85%
Education Reform	43,187.94	46,532.38	-7.19%	37,278.28	15.85%
Purse Fund					
<u>Purses</u>					
Thoroughbred	47,206.14	50,861.76	-7.19%	40,746.64	15.85%
Quarterhorse	48,862.49	52,646.38	-7.19%	42,176.35	15.85%
Paint & Appaloosa	10,858.33	11,699.20	-7.19%	9,372.52	15.85%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	6,625.42	7,138.49	-7.19%	5,718.83	15.85%
Quarterhorse	4,969.07	5,353.87	-7.19%	4,289.12	15.85%
Paint & Appaloosa	1,104.24	1,189.75	-7.19%	953.15	15.85%
<u>Administration</u>					
Thoroughbred	552.12	594.87	-7.19%	476.57	15.85%
Quarterhorse	552.12	594.87	-7.19%	476.57	15.85%
Paint & Appaloosa	122.69	132.19	-7.19%	105.90	15.85%
<u>Benevolence</u>					
Thoroughbred	276.06	297.44	-7.19%	238.28	15.86%
Quarterhorse	276.06	297.44	-7.19%	238.28	15.86%
Paint & Appaloosa	61.35	66.10	-7.19%	52.96	15.84%
<u>Promotions</u>					
Thoroughbred	552.12	594.87	-7.19%	476.57	15.85%
Quarterhorse	552.12	594.87	-7.19%	476.57	15.85%
Paint & Appaloosa	122.69	132.19	-7.19%	105.90	15.85%
Licensee	\$319,001.86	\$343,705.14	-7.19%	\$275,350.95	15.85%



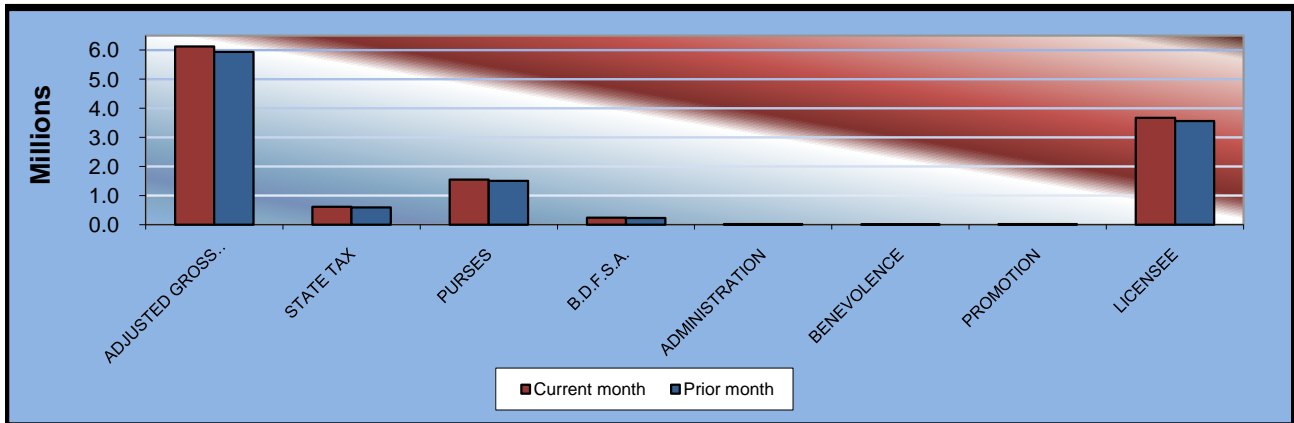
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2008</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,938,256.62	\$1,852,052.20	4.65%	\$1,887,211.96	2.70%
State Tax					
Higher Education Trust Fund	23,259.08	22,224.63	4.65%	22,646.54	2.70%
Education Reform	170,566.58	162,980.59	4.65%	166,074.66	2.70%
Purse Fund					
<u>Purses</u>					
Thoroughbred	189,706.86	181,269.60	4.65%	164,541.30	15.29%
Quarterhorse	192,977.67	184,394.94	4.65%	187,895.55	2.70%
Paint & Appaloosa	42,883.93	40,976.66	4.65%	41,754.57	2.70%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	22,895.66	21,877.37	4.65%	42,462.27	-46.08%
Quarterhorse	19,624.85	18,752.03	4.65%	19,108.02	2.70%
Paint & Appaloosa	4,361.08	4,167.12	4.65%	4,246.23	2.70%
<u>Administration</u>					
Thoroughbred	2,180.54	2,083.56	4.65%	2,123.11	2.70%
Quarterhorse	2,180.54	2,083.56	4.65%	2,123.11	2.70%
Paint & Appaloosa	484.56	463.01	4.65%	471.80	2.70%
<u>Benevolence</u>					
Thoroughbred	1,090.27	1,041.78	4.65%	1,061.56	2.70%
Quarterhorse	1,090.27	1,041.78	4.65%	1,061.56	2.70%
Paint & Appaloosa	242.29	231.51	4.66%	235.89	2.71%
<u>Promotions</u>					
Thoroughbred	2,180.54	2,083.56	4.65%	2,123.11	2.70%
Quarterhorse	2,180.54	2,083.56	4.65%	2,123.11	2.70%
Paint & Appaloosa	484.56	463.01	4.65%	471.80	2.70%
Licensee	\$1,259,866.80	\$1,203,833.93	4.65%	\$1,226,687.77	2.70%



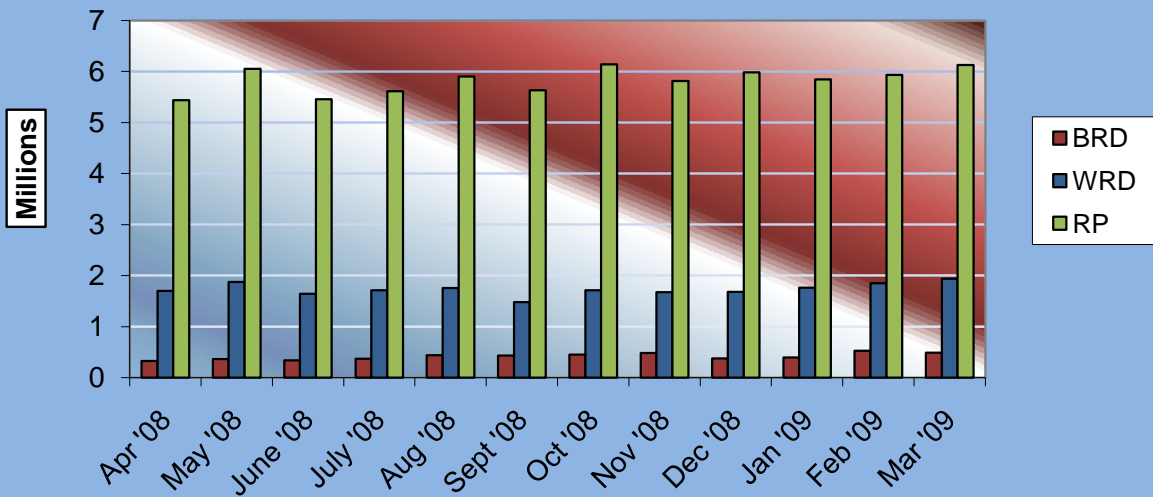
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2008</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,127,478.20	\$5,933,672.06	3.27%	\$5,475,611.28	11.90%
State Tax					
Higher Education Trust Fund	73,529.74	71,204.06	3.27%	65,707.34	11.90%
Education Reform	539,218.08	522,163.14	3.27%	481,853.79	11.90%
Purse Fund					
<u>Purses</u>					
Thoroughbred	785,849.08	760,993.44	3.27%	702,247.15	11.90%
Quarterhorse	682,447.88	660,862.73	3.27%	609,846.21	11.90%
Paint & Appaloosa	81,342.27	78,769.50	3.27%	72,688.74	11.90%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	110,294.61	106,806.10	3.27%	98,561.00	11.90%
Quarterhorse	124,081.43	120,156.86	3.27%	110,881.13	11.90%
Paint & Appaloosa	8,272.10	8,010.46	3.27%	7,392.08	11.90%
<u>Administration</u>					
Thoroughbred	9,191.22	8,900.51	3.27%	8,213.42	11.90%
Quarterhorse	8,272.10	8,010.46	3.27%	7,392.08	11.90%
Paint & Appaloosa	919.12	890.04	3.27%	821.34	11.90%
<u>Benevolence</u>					
Thoroughbred	4,595.61	4,450.25	3.27%	4,106.70	11.91%
Quarterhorse	4,136.05	4,005.23	3.27%	3,696.03	11.91%
Paint & Appaloosa	459.55	445.03	3.26%	410.66	11.91%
<u>Promotions</u>					
Thoroughbred	9,191.22	8,900.51	3.27%	8,213.42	11.90%
Quarterhorse	8,272.10	8,010.46	3.27%	7,392.08	11.90%
Paint & Appaloosa	919.12	890.04	3.27%	821.34	11.90%
Licensee	\$3,676,486.92	\$3,560,203.24	3.27%	\$3,285,366.77	11.90%



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

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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