

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

MAY 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
MAY 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

June 10, 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 May 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 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 MAY 2009**

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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 May 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,

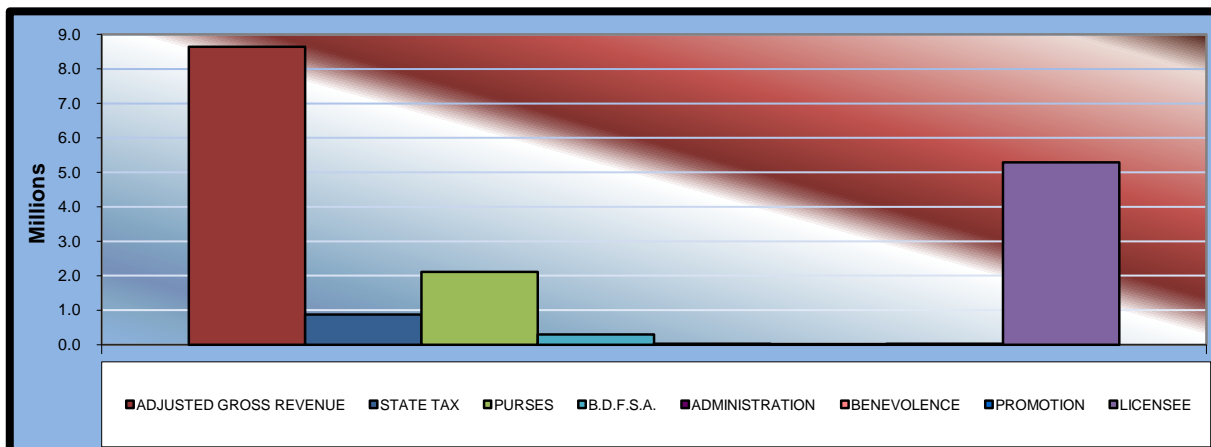
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STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

June 10, 2009

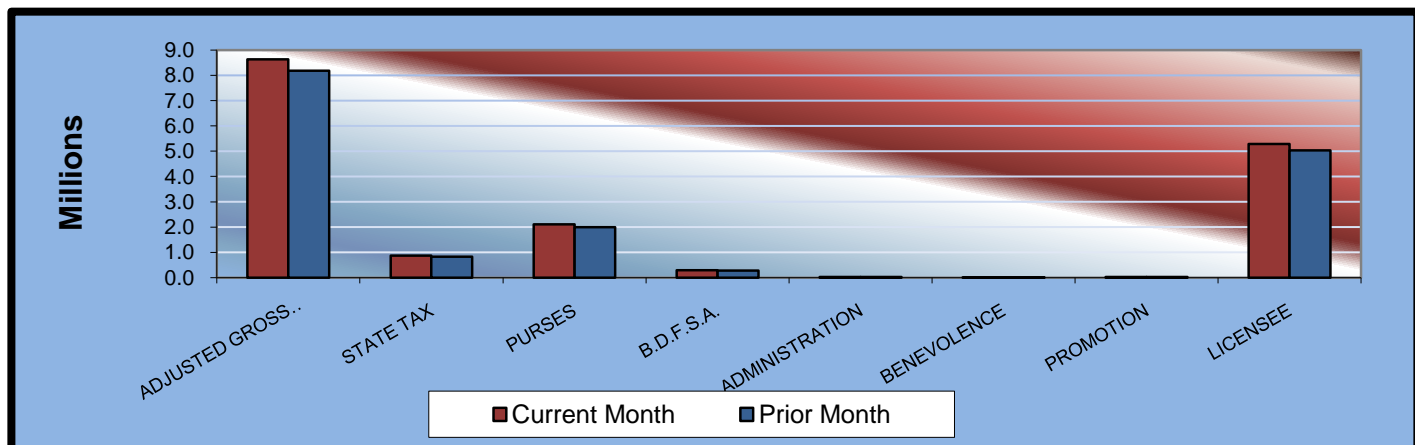
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MAY 2009**

	<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>\$8,644,109.45</u>	<u>\$518,115.93</u>	<u>\$1,791,739.74</u>	<u>\$6,334,253.78</u>
State Tax				
Higher Education Trust Fund	104,806.86	6,217.39	21,500.88	77,088.59
Education Reform	768,583.65	45,594.20	157,673.09	565,316.36
Purse Fund				
<u>Purses</u>				
Thoroughbred	1,037,570.85	49,836.28	175,366.52	812,368.05
Quarterhorse	935,452.52	51,584.92	178,390.09	705,477.51
Paint & Appaloosa	135,192.79	11,463.32	39,642.25	84,087.22
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	142,176.06	6,994.56	21,164.93	114,016.57
Quarterhorse	151,655.92	5,245.92	18,141.36	128,268.64
Paint & Appaloosa	13,748.41	1,165.76	4,031.41	8,551.24
<u>Administration</u>				
Thoroughbred	12,099.97	582.88	2,015.71	9,501.38
Quarterhorse	11,149.83	582.88	2,015.71	8,551.24
Paint & Appaloosa	1,527.60	129.53	447.93	950.14
<u>Benevolence</u>				
Thoroughbred	6,049.98	291.44	1,007.85	4,750.69
Quarterhorse	5,574.91	291.44	1,007.85	4,275.62
Paint & Appaloosa	763.82	64.77	223.98	475.07
<u>Promotions</u>				
Thoroughbred	12,099.97	582.88	2,015.71	9,501.38
Quarterhorse	11,149.83	582.88	2,015.71	8,551.24
Paint & Appaloosa	1,527.60	129.53	447.93	950.14
Licensee	\$5,292,978.88	\$336,775.35	\$1,164,630.83	\$3,791,572.70



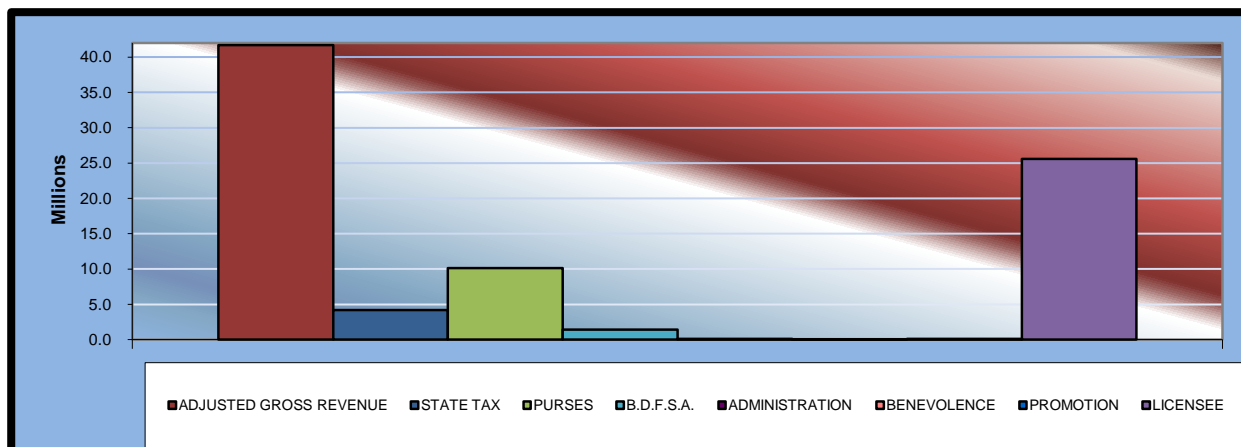
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MAY 2009**

	<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	93	90	3.33%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$8,644,109.45	\$8,192,962.91	5.51%	\$8,295,686.28	4.20%
State Tax					
Higher Education Trust Fund	104,806.86	98,315.56	6.60%	99,548.23	5.28%
Education Reform	768,583.65	720,980.73	6.60%	730,020.40	5.28%
Purse Fund					
<u>Purses</u>					
Thoroughbred	1,037,570.85	981,510.13	5.71%	947,608.47	9.49%
Quarterhorse	935,452.52	885,849.90	5.60%	897,426.76	4.24%
Paint & Appaloosa	135,192.79	128,721.42	5.03%	129,983.17	4.01%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	142,176.06	134,249.42	5.90%	183,595.43	-22.56%
Quarterhorse	151,655.92	143,072.08	6.00%	145,268.82	4.40%
Paint & Appaloosa	13,748.41	13,090.32	5.03%	13,218.63	4.01%
<u>Administration</u>					
Thoroughbred	12,099.97	11,443.69	5.73%	11,602.08	4.29%
Quarterhorse	11,149.83	10,553.05	5.66%	10,694.31	4.26%
Paint & Appaloosa	1,527.60	1,454.48	5.03%	1,468.73	4.01%
<u>Benevolence</u>					
Thoroughbred	6,049.98	5,721.85	5.73%	5,801.05	4.29%
Quarterhorse	5,574.91	5,276.53	5.65%	5,347.16	4.26%
Paint & Appaloosa	763.82	727.24	5.03%	734.37	4.01%
<u>Promotions</u>					
Thoroughbred	12,099.97	11,443.69	5.73%	11,602.09	4.29%
Quarterhorse	11,149.83	10,553.05	5.66%	10,694.31	4.26%
Paint & Appaloosa	1,527.60	1,454.48	5.03%	1,468.74	4.01%
Licensee	\$5,292,978.88	\$5,028,545.29	5.26%	\$5,089,603.53	4.00%



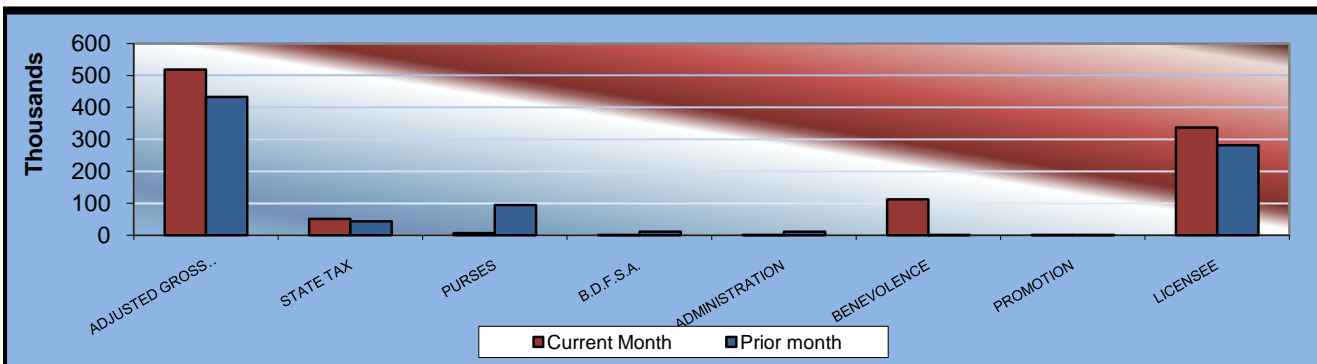
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	453	151	151	151
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$41,710,829.16</u>	<u>\$2,364,420.36</u>	<u>\$9,166,817.37</u>	<u>\$30,179,591.43</u>
State Tax				
Higher Education Trust Fund	501,607.51	28,373.05	110,001.82	363,232.64
Education Reform	3,678,454.95	208,068.97	806,679.91	2,663,706.07
Purse Fund				
<u>Purses</u>				
Thoroughbred	4,995,162.52	227,427.70	897,202.23	3,870,532.59
Quarterhorse	4,509,330.84	235,407.61	912,671.25	3,361,251.98
Paint & Appaloosa	655,762.73	52,312.81	202,815.85	400,634.07
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	683,435.37	31,919.67	108,283.04	543,232.66
Quarterhorse	727,890.51	23,939.76	92,814.02	611,136.73
Paint & Appaloosa	66,687.75	5,319.95	20,625.34	40,742.46
<u>Administration</u>				
Thoroughbred	58,242.03	2,659.97	10,312.67	45,269.39
Quarterhorse	53,715.10	2,659.97	10,312.67	40,742.46
Paint & Appaloosa	7,409.72	591.10	2,291.69	4,526.93
<u>Benevolence</u>				
Thoroughbred	29,121.02	1,329.99	5,156.34	22,634.69
Quarterhorse	26,857.56	1,329.99	5,156.34	20,371.23
Paint & Appaloosa	3,704.88	295.55	1,145.88	2,263.45
<u>Promotions</u>				
Thoroughbred	58,242.03	2,659.97	10,312.67	45,269.39
Quarterhorse	53,715.10	2,659.97	10,312.67	40,742.46
Paint & Appaloosa	7,409.72	591.10	2,291.69	4,526.93
Licensee	\$25,594,079.82	\$1,536,873.23	\$5,958,431.29	\$18,098,775.30



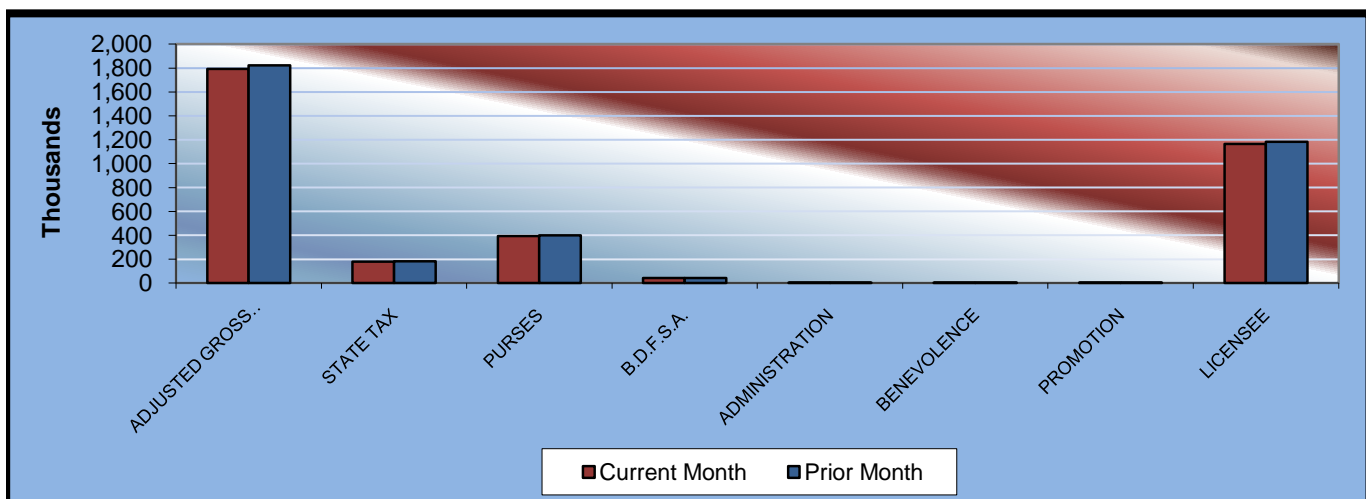
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MAY 2009**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MAY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$518,115.93	\$433,225.19	19.60%	\$365,725.57	41.67%
State Tax					
Higher Education Trust Fund	6,217.39	5,198.70	19.60%	4,388.71	41.67%
Education Reform	45,594.20	38,123.81	19.60%	32,183.85	41.67%
Purse Fund					
<u>Purses</u>					
Thoroughbred	49,836.28	41,670.85	19.60%	35,178.23	41.67%
Quarterhorse	51,584.92	43,132.98	19.60%	36,412.55	41.67%
Paint & Appaloosa	11,463.32	9,585.10	19.60%	8,091.68	41.67%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	6,994.56	5,848.54	19.59%	4,937.30	41.67%
Quarterhorse	5,245.92	4,386.41	19.59%	3,702.97	41.67%
Paint & Appaloosa	1,165.76	974.76	19.59%	822.88	41.67%
<u>Administration</u>					
Thoroughbred	582.88	487.38	19.59%	411.44	41.67%
Quarterhorse	582.88	487.38	19.59%	411.44	41.67%
Paint & Appaloosa	129.53	108.31	19.59%	91.43	41.67%
<u>Benevolence</u>					
Thoroughbred	291.44	243.69	19.59%	205.72	41.67%
Quarterhorse	291.44	243.69	19.59%	205.72	41.67%
Paint & Appaloosa	64.77	54.15	19.61%	45.72	41.67%
<u>Promotions</u>					
Thoroughbred	582.88	487.38	19.59%	411.44	41.67%
Quarterhorse	582.88	487.38	19.59%	411.44	41.67%
Paint & Appaloosa	129.53	108.31	19.59%	91.43	41.67%
Licensee	\$336,775.35	\$281,596.37	19.60%	\$237,721.62	41.67%



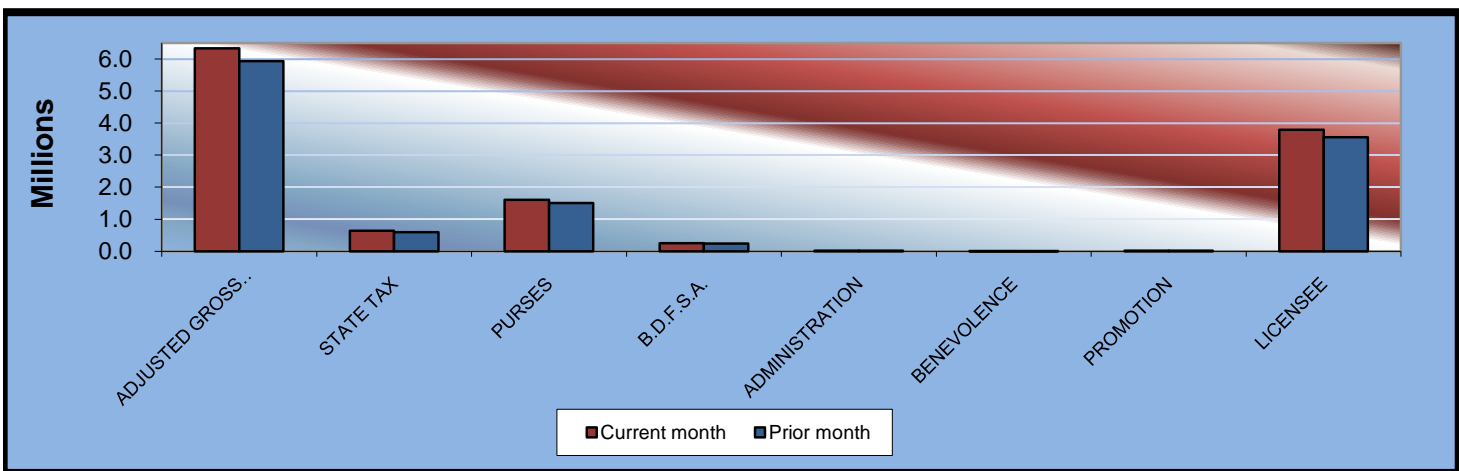
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MAY 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MAY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,791,739.74	\$1,822,125.61	-1.67%	\$1,878,109.50	-4.60%
State Tax					
Higher Education Trust Fund	21,500.88	21,865.51	-1.67%	22,537.31	-4.60%
Education Reform	157,673.09	160,347.05	-1.67%	165,273.64	-4.60%
Purse Fund					
<u>Purses</u>					
Thoroughbred	175,366.52	178,340.54	-1.67%	136,280.32	28.68%
Quarterhorse	178,390.09	181,415.38	-1.67%	186,989.28	-4.60%
Paint & Appaloosa	39,642.25	40,314.53	-1.67%	41,553.17	-4.60%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,164.93	21,523.86	-1.67%	69,724.81	-69.65%
Quarterhorse	18,141.36	18,449.02	-1.67%	19,015.86	-4.60%
Paint & Appaloosa	4,031.41	4,099.78	-1.67%	4,225.75	-4.60%
<u>Administration</u>					
Thoroughbred	2,015.71	2,049.89	-1.67%	2,112.87	-4.60%
Quarterhorse	2,015.71	2,049.89	-1.67%	2,112.87	-4.60%
Paint & Appaloosa	447.93	455.53	-1.67%	469.53	-4.60%
<u>Benevolence</u>					
Thoroughbred	1,007.85	1,024.95	-1.67%	1,056.44	-4.60%
Quarterhorse	1,007.85	1,024.95	-1.67%	1,056.44	-4.60%
Paint & Appaloosa	223.98	227.77	-1.66%	234.76	-4.59%
<u>Promotions</u>					
Thoroughbred	2,015.71	2,049.89	-1.67%	2,112.87	-4.60%
Quarterhorse	2,015.71	2,049.89	-1.67%	2,112.87	-4.60%
Paint & Appaloosa	447.93	455.53	-1.67%	469.53	-4.60%
Licensee	\$1,164,630.83	\$1,184,381.65	-1.67%	\$1,220,771.18	-4.60%

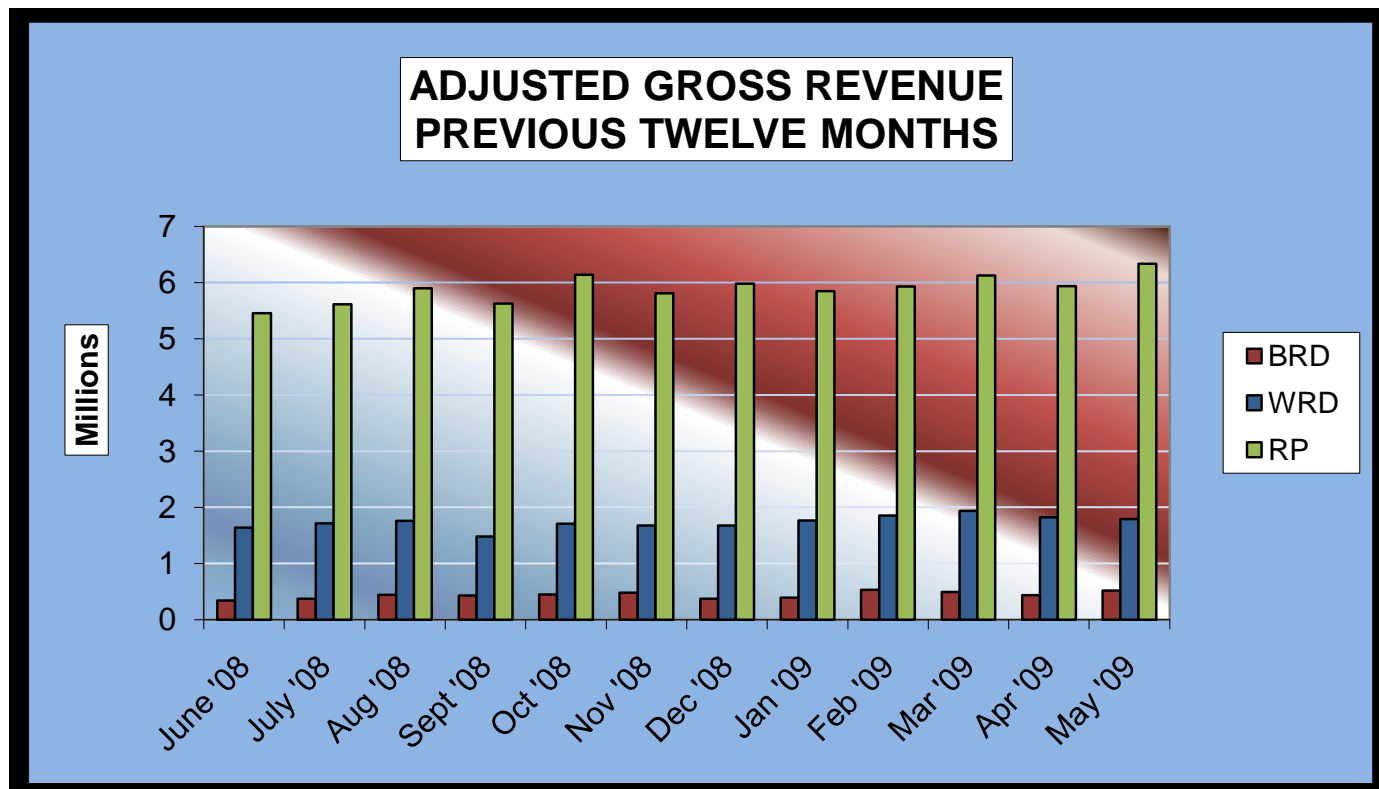


**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MAY 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MAY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$6,334,253.78	\$5,937,612.11	6.68%	\$6,051,851.21	4.67%
State Tax					
Higher Education Trust Fund	77,088.59	71,251.35	8.19%	72,622.21	6.15%
Education Reform	565,316.36	522,509.87	8.19%	532,562.91	6.15%
Purse Fund					
<u>Purses</u>					
Thoroughbred	812,368.05	761,498.74	6.68%	776,149.92	4.67%
Quarterhorse	705,477.51	661,301.54	6.68%	674,024.93	4.67%
Paint & Appaloosa	84,087.22	78,821.79	6.68%	80,338.32	4.67%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	114,016.57	106,877.02	6.68%	108,933.32	4.67%
Quarterhorse	128,268.64	120,236.65	6.68%	122,549.99	4.67%
Paint & Appaloosa	8,551.24	8,015.78	6.68%	8,170.00	4.67%
<u>Administration</u>					
Thoroughbred	9,501.38	8,906.42	6.68%	9,077.77	4.67%
Quarterhorse	8,551.24	8,015.78	6.68%	8,170.00	4.67%
Paint & Appaloosa	950.14	890.64	6.68%	907.77	4.67%
<u>Benevolence</u>					
Thoroughbred	4,750.69	4,453.21	6.68%	4,538.89	4.67%
Quarterhorse	4,275.62	4,007.89	6.68%	4,085.00	4.67%
Paint & Appaloosa	475.07	445.32	6.68%	453.89	4.67%
<u>Promotions</u>					
Thoroughbred	9,501.38	8,906.42	6.68%	9,077.78	4.67%
Quarterhorse	8,551.24	8,015.78	6.68%	8,170.00	4.67%
Paint & Appaloosa	950.14	890.64	6.68%	907.78	4.67%
Licensee	\$3,791,572.70	\$3,562,567.27	6.43%	\$3,631,110.73	4.42%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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