

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

NOVEMBER 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
NOVEMBER 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

December 15, 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 November 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 NOVEMBER 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 November 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,

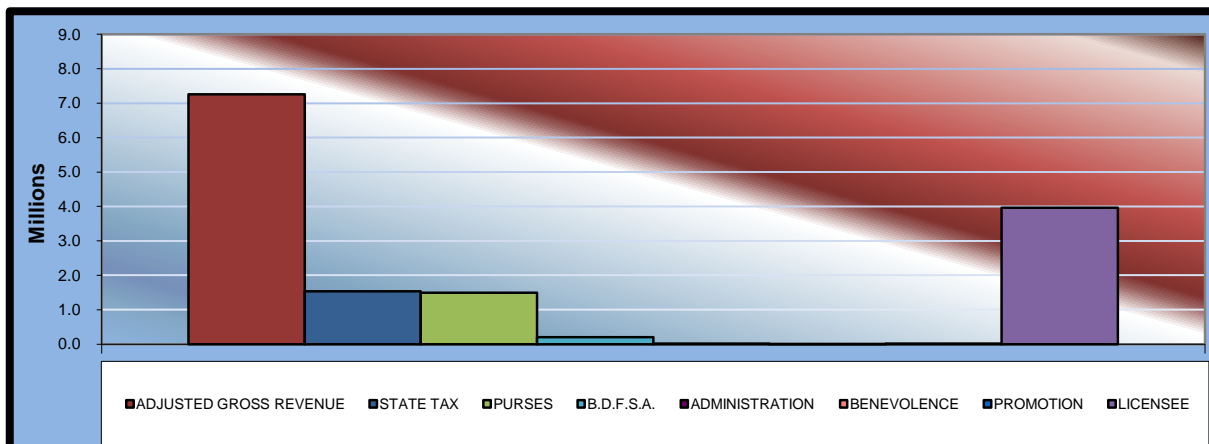
A handwritten signature in blue ink, reading "Steve Burrage", is positioned above the printed name of the State Auditor and Inspector.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 10, 2009

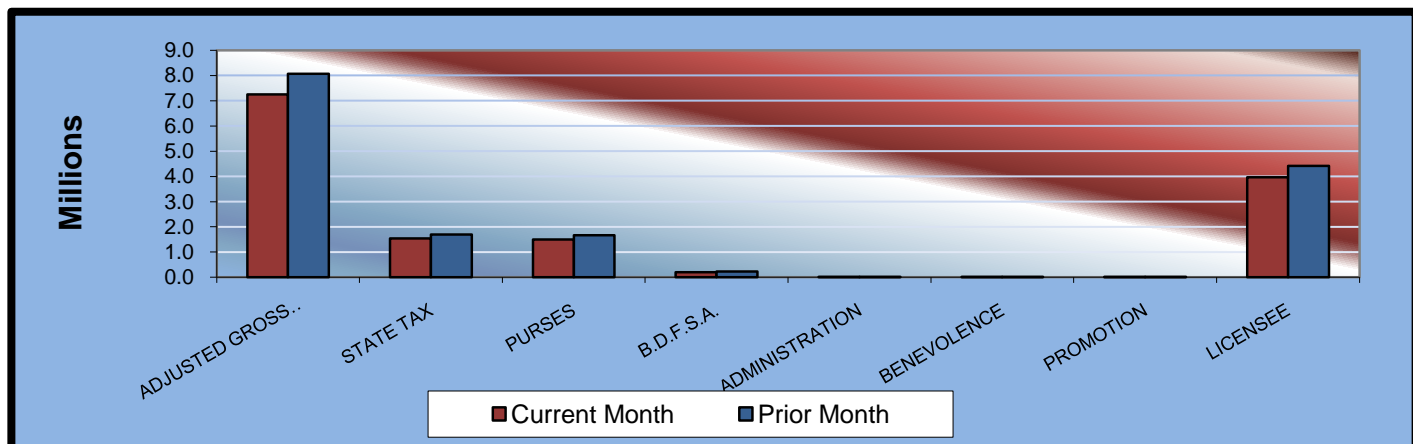
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2009**

	<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>\$7,254,252.15</u>	<u>\$326,853.64</u>	<u>\$1,510,877.32</u>	<u>\$5,416,521.19</u>
State Tax				
Higher Education Trust Fund	184,548.41	3,922.24	18,130.53	162,495.64
Education Reform	1,353,354.98	28,763.12	132,957.20	1,191,634.66
Purse Fund				
<u>Purses</u>				
Thoroughbred	729,893.41	31,439.24	177,452.55	521,001.62
Quarterhorse	665,503.22	32,542.36	180,512.08	452,448.78
Paint & Appaloosa	101,273.67	7,231.64	40,113.80	53,928.23
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	98,952.25	4,412.52	21,416.69	73,123.04
Quarterhorse	103,929.97	3,309.39	18,357.16	82,263.42
Paint & Appaloosa	10,299.02	735.42	4,079.37	5,484.23
<u>Administration</u>				
Thoroughbred	8,500.98	367.71	2,039.68	6,093.59
Quarterhorse	7,891.62	367.71	2,039.68	5,484.23
Paint & Appaloosa	1,144.33	81.71	453.26	609.36
<u>Benevolence</u>				
Thoroughbred	4,250.49	183.86	1,019.84	3,046.79
Quarterhorse	3,945.81	183.86	1,019.84	2,742.11
Paint & Appaloosa	572.17	40.86	226.63	304.68
<u>Promotions</u>				
Thoroughbred	8,500.98	367.71	2,039.68	6,093.59
Quarterhorse	7,891.62	367.71	2,039.68	5,484.23
Paint & Appaloosa	1,144.33	81.71	453.26	609.36
Licensee	\$3,962,654.89	\$212,454.87	\$906,526.39	\$2,843,673.63



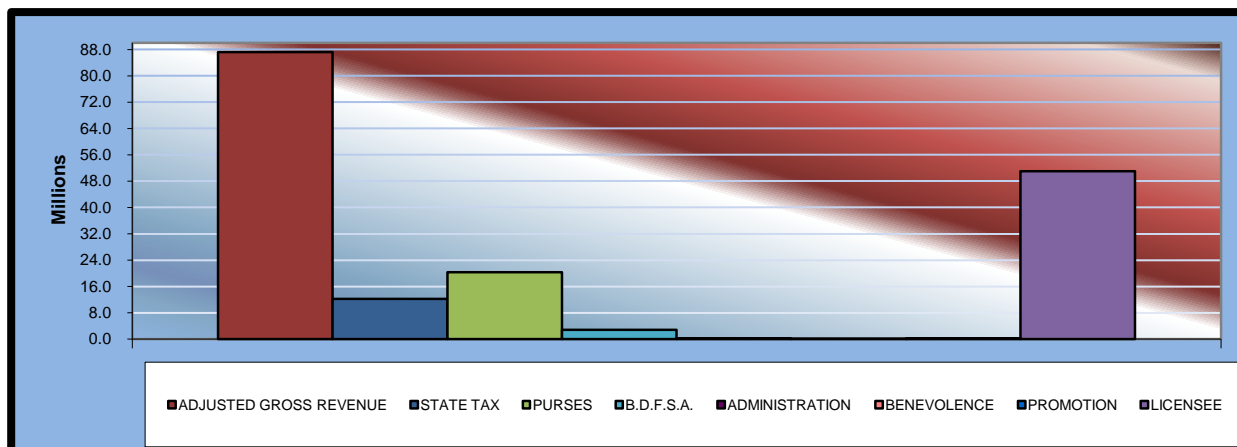
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2009**

	<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	\$7,254,252.15	\$8,065,061.00	-10.05%	\$7,967,158.47	-8.95%
State Tax					
Higher Education Trust Fund	184,548.41	203,587.77	-9.35%	200,222.06	-7.83%
Education Reform	1,353,354.98	1,492,976.98	-9.35%	1,468,295.11	-7.83%
Purse Fund					
<u>Purses</u>					
Thoroughbred	729,893.41	811,508.75	-10.06%	801,957.61	-8.99%
Quarterhorse	665,503.22	741,333.41	-10.23%	733,411.63	-9.26%
Paint & Appaloosa	101,273.67	113,673.63	-10.91%	112,960.75	-10.35%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	98,952.25	110,013.26	-10.05%	108,687.32	-8.96%
Quarterhorse	103,929.97	115,103.06	-9.71%	113,482.83	-8.42%
Paint & Appaloosa	10,299.02	11,560.04	-10.91%	11,487.54	-10.35%
<u>Administration</u>					
Thoroughbred	8,500.98	9,451.51	-10.06%	9,339.95	-8.98%
Quarterhorse	7,891.62	8,783.97	-10.16%	8,686.10	-9.15%
Paint & Appaloosa	1,144.33	1,284.45	-10.91%	1,276.40	-10.35%
<u>Benevolence</u>					
Thoroughbred	4,250.49	4,725.75	-10.06%	4,669.96	-8.98%
Quarterhorse	3,945.81	4,391.98	-10.16%	4,343.04	-9.15%
Paint & Appaloosa	572.17	642.22	-10.91%	638.22	-10.35%
<u>Promotions</u>					
Thoroughbred	8,500.98	9,451.51	-10.06%	9,339.95	-8.98%
Quarterhorse	7,891.62	8,783.97	-10.16%	8,686.10	-9.15%
Paint & Appaloosa	1,144.33	1,284.45	-10.91%	1,276.40	-10.35%
Licensee	\$3,962,654.89	\$4,416,504.29	-10.28%	\$4,368,397.50	-9.29%



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	1,002	334	334	334
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$87,196,113.97</u>	<u>\$4,908,030.07</u>	<u>\$18,597,027.68</u>	<u>\$63,691,056.22</u>
State Tax				
Higher Education Trust Fund	1,472,792.37	58,896.36	223,164.34	1,190,731.67
Education Reform	10,800,477.39	431,906.65	1,636,538.41	8,732,032.33
Purse Fund				
<u>Purses</u>				
Thoroughbred	9,976,220.55	472,091.18	1,988,470.91	7,515,658.46
Quarterhorse	9,038,166.67	488,655.76	2,022,754.88	6,526,756.03
Paint & Appaloosa	1,336,027.81	108,590.15	449,501.10	777,936.56
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	1,361,075.53	66,258.39	239,987.87	1,054,829.27
Quarterhorse	1,442,080.63	49,693.81	205,703.89	1,186,682.93
Paint & Appaloosa	135,867.27	11,043.08	45,711.97	79,112.22
<u>Administration</u>				
Thoroughbred	116,279.95	5,521.52	22,855.99	87,902.44
Quarterhorse	107,489.73	5,521.52	22,855.99	79,112.22
Paint & Appaloosa	15,096.36	1,227.01	5,079.11	8,790.24
<u>Benevolence</u>				
Thoroughbred	58,139.98	2,760.78	11,427.99	43,951.21
Quarterhorse	53,744.87	2,760.78	11,427.99	39,556.10
Paint & Appaloosa	7,548.13	613.48	2,539.55	4,395.10
<u>Promotions</u>				
Thoroughbred	116,279.95	5,521.52	22,855.99	87,902.44
Quarterhorse	107,489.73	5,521.52	22,855.99	79,112.22
Paint & Appaloosa	15,096.37	1,227.01	5,079.11	8,790.25
Licensee	\$51,036,240.68	\$3,190,219.55	\$11,658,216.60	\$36,187,804.53

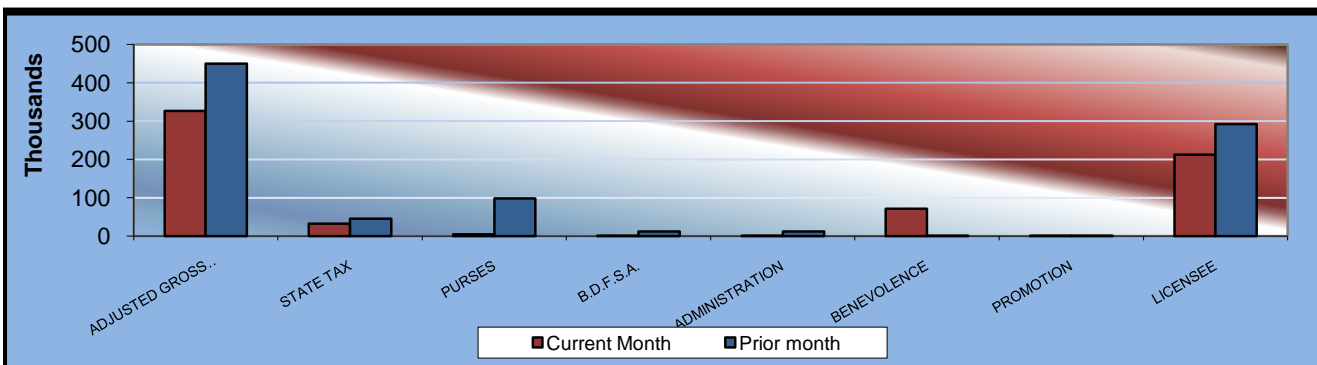


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

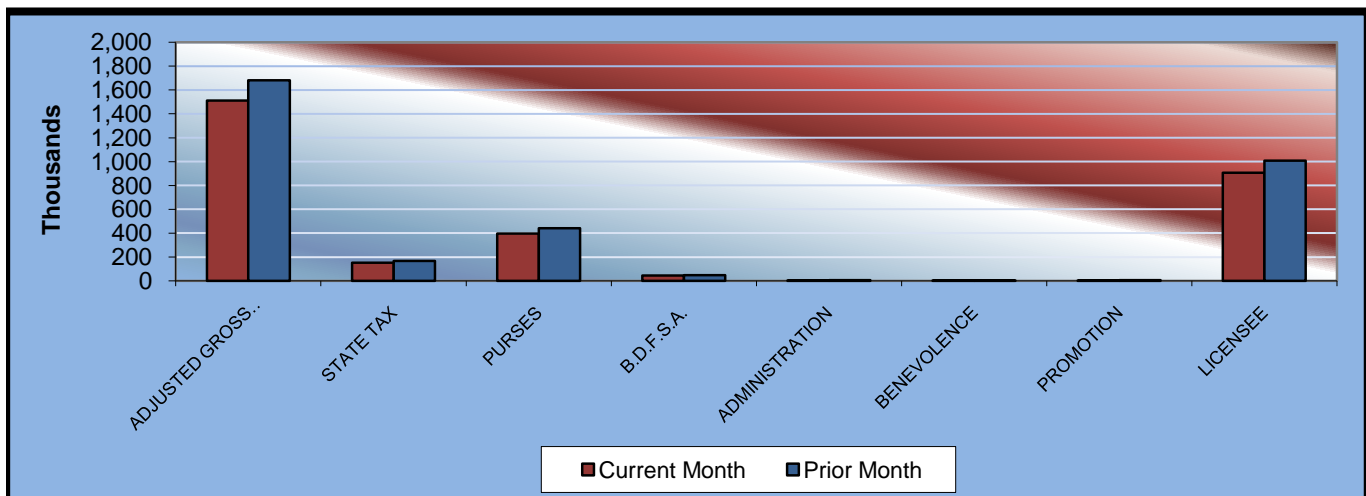
NOVEMBER 2009

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$326,853.64	\$449,940.26	-27.36%	\$480,061.76	-31.91%
State Tax					
Higher Education Trust Fund	3,922.24	5,399.28	-27.36%	5,760.74	-31.91%
Education Reform	28,763.12	39,594.76	-27.36%	42,245.43	-31.91%
Purse Fund					
<u>Purses</u>					
Thoroughbred	31,439.24	43,278.63	-27.36%	46,175.95	-31.91%
Quarterhorse	32,542.36	44,797.17	-27.36%	47,796.15	-31.91%
Paint & Appaloosa	7,231.64	9,954.92	-27.36%	10,621.36	-31.91%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,412.52	6,074.19	-27.36%	6,480.83	-31.91%
Quarterhorse	3,309.39	4,555.65	-27.36%	4,860.63	-31.91%
Paint & Appaloosa	735.42	1,012.37	-27.36%	1,080.14	-31.91%
<u>Administration</u>					
Thoroughbred	367.71	506.18	-27.36%	540.07	-31.91%
Quarterhorse	367.71	506.18	-27.36%	540.07	-31.91%
Paint & Appaloosa	81.71	112.49	-27.36%	120.02	-31.92%
<u>Benevolence</u>					
Thoroughbred	183.86	253.09	-27.35%	270.03	-31.91%
Quarterhorse	183.86	253.09	-27.35%	270.03	-31.91%
Paint & Appaloosa	40.86	56.24	-27.35%	60.01	-31.91%
<u>Promotions</u>					
Thoroughbred	367.71	506.18	-27.36%	540.07	-31.91%
Quarterhorse	367.71	506.18	-27.36%	540.07	-31.91%
Paint & Appaloosa	81.71	112.49	-27.36%	120.02	-31.92%
Licensee	\$212,454.87	\$292,461.17	-27.36%	\$312,040.14	-31.91%



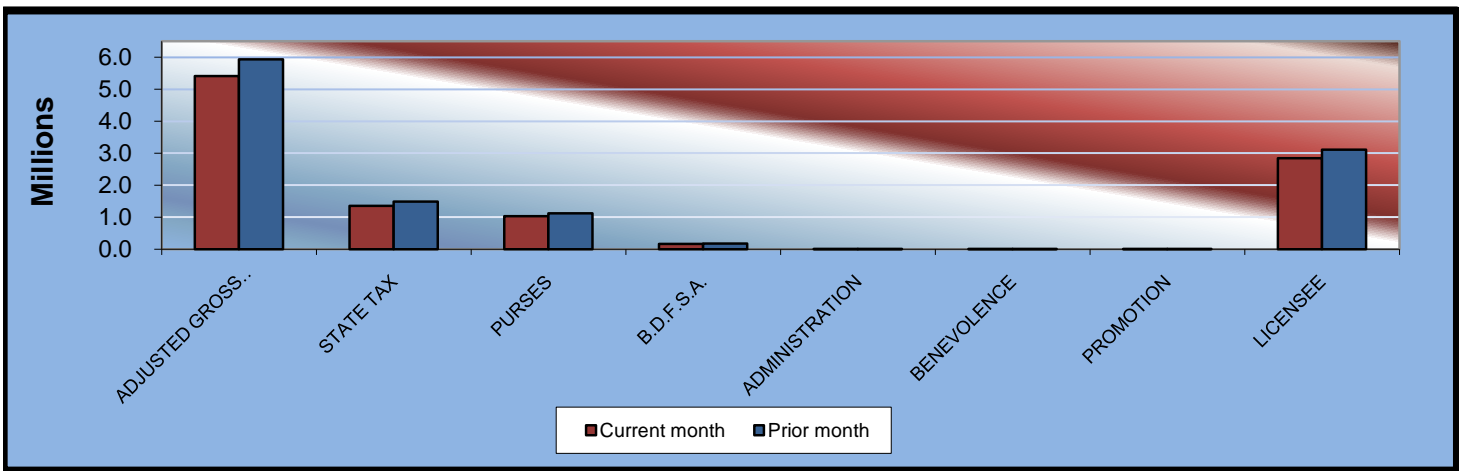
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,510,877.32	\$1,681,396.45	-10.14%	\$1,675,087.83	-9.80%
State Tax					
Higher Education Trust Fund	18,130.53	20,176.76	-10.14%	20,101.05	-9.80%
Education Reform	132,957.20	147,962.89	-10.14%	147,407.73	-9.80%
Purse Fund					
<u>Purses</u>					
Thoroughbred	177,452.55	197,480.01	-10.14%	196,739.06	-9.80%
Quarterhorse	180,512.08	200,884.83	-10.14%	200,131.11	-9.80%
Paint & Appaloosa	40,113.80	44,641.07	-10.14%	44,473.58	-9.80%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,416.69	23,833.79	-10.14%	23,744.37	-9.80%
Quarterhorse	18,357.16	20,428.97	-10.14%	20,352.32	-9.80%
Paint & Appaloosa	4,079.37	4,539.77	-10.14%	4,522.74	-9.80%
<u>Administration</u>					
Thoroughbred	2,039.68	2,269.89	-10.14%	2,261.37	-9.80%
Quarterhorse	2,039.68	2,269.89	-10.14%	2,261.37	-9.80%
Paint & Appaloosa	453.26	504.42	-10.14%	502.53	-9.80%
<u>Benevolence</u>					
Thoroughbred	1,019.84	1,134.94	-10.14%	1,130.68	-9.80%
Quarterhorse	1,019.84	1,134.94	-10.14%	1,130.68	-9.80%
Paint & Appaloosa	226.63	252.21	-10.14%	251.27	-9.81%
<u>Promotions</u>					
Thoroughbred	2,039.68	2,269.89	-10.14%	2,261.37	-9.80%
Quarterhorse	2,039.68	2,269.89	-10.14%	2,261.37	-9.80%
Paint & Appaloosa	453.26	504.42	-10.14%	502.53	-9.80%
Licensee	\$906,526.39	\$1,008,837.87	-10.14%	\$1,005,052.70	-9.80%

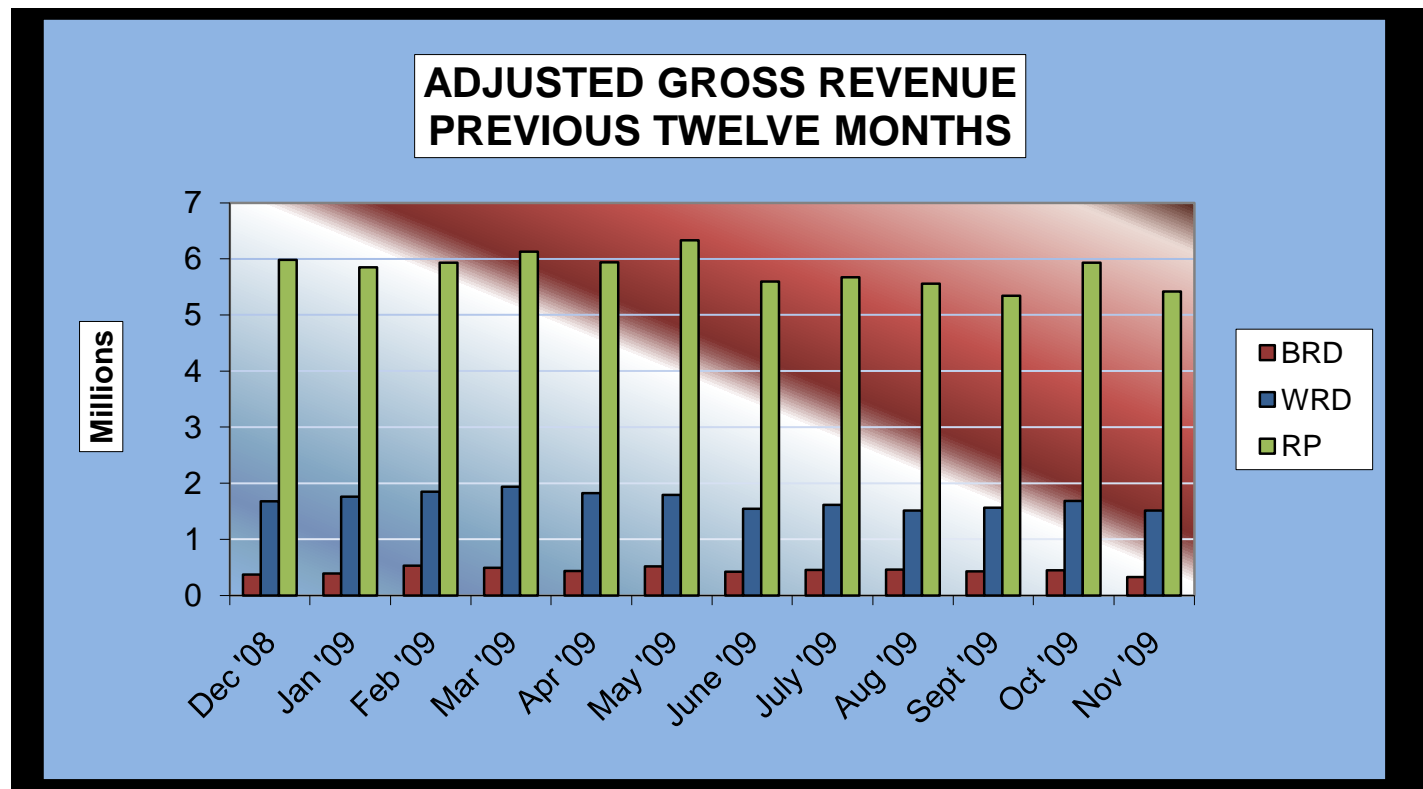


**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
NOVEMBER 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,416,521.19	\$5,933,724.29	-8.72%	\$5,812,008.88	-6.80%
State Tax					
Higher Education Trust Fund	162,495.64	178,011.73	-8.72%	174,360.27	-6.80%
Education Reform	1,191,634.66	1,305,419.33	-8.72%	1,278,641.95	-6.80%
Purse Fund					
<u>Purses</u>					
Thoroughbred	521,001.62	570,750.11	-8.72%	559,042.60	-6.80%
Quarterhorse	452,448.78	495,651.41	-8.72%	485,484.37	-6.80%
Paint & Appaloosa	53,928.23	59,077.64	-8.72%	57,865.81	-6.80%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	73,123.04	80,105.28	-8.72%	78,462.12	-6.80%
Quarterhorse	82,263.42	90,118.44	-8.72%	88,269.88	-6.80%
Paint & Appaloosa	5,484.23	6,007.90	-8.72%	5,884.66	-6.80%
<u>Administration</u>					
Thoroughbred	6,093.59	6,675.44	-8.72%	6,538.51	-6.80%
Quarterhorse	5,484.23	6,007.90	-8.72%	5,884.66	-6.80%
Paint & Appaloosa	609.36	667.54	-8.72%	653.85	-6.80%
<u>Benevolence</u>					
Thoroughbred	3,046.79	3,337.72	-8.72%	3,269.25	-6.80%
Quarterhorse	2,742.11	3,003.95	-8.72%	2,942.33	-6.80%
Paint & Appaloosa	304.68	333.77	-8.72%	326.94	-6.81%
<u>Promotions</u>					
Thoroughbred	6,093.59	6,675.44	-8.72%	6,538.51	-6.80%
Quarterhorse	5,484.23	6,007.90	-8.72%	5,884.66	-6.80%
Paint & Appaloosa	609.36	667.54	-8.72%	653.85	-6.80%
Licensee	\$2,843,673.63	\$3,115,205.25	-8.72%	\$3,051,304.66	-6.80%



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





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

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