

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

OCTOBER 2008

**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  
OCTOBER 2008**

---

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212 and 74 O.S. 2001, § 3105. Forty copies have been prepared and distributed at a cost of \$81.95. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

# 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](http://www.sai.ok.gov)

November 17, 2008

## **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 October 2008, 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

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY 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 OCTOBER 2008**

---

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
<b>STATE AUDITOR AND INSPECTOR LETTER .....</b>	<b>4</b>
<b>STATISTICAL REPORT OF GAMING OPERATIONS .....</b>	<b>5</b>

# 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](http://www.sai.ok.gov)

## 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 October 2008.

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

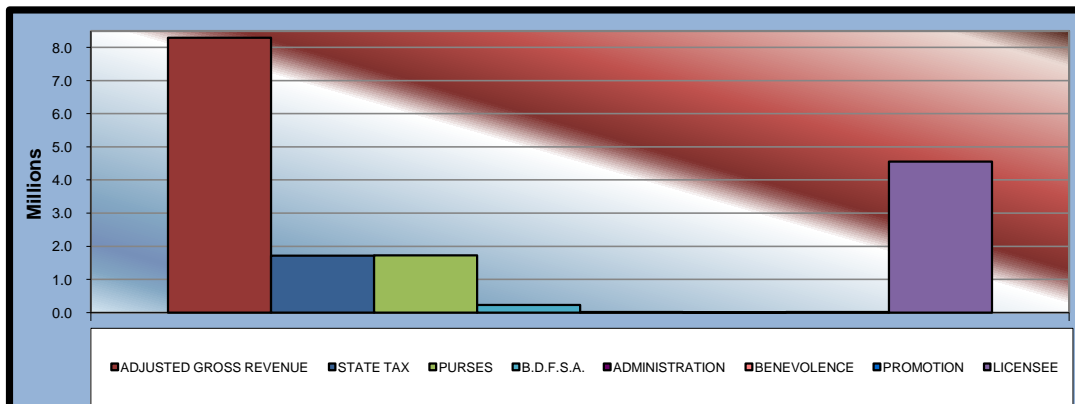
A handwritten signature in blue ink that reads 'Michelle R. Day'.

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

November 12, 2008

**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
October 2008**

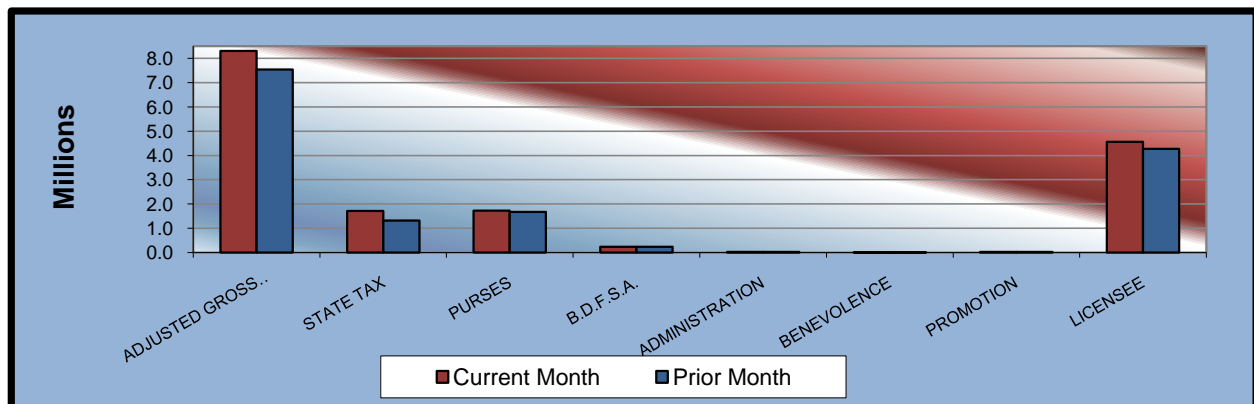
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,299,949.76</u>	<u>\$450,366.44</u>	<u>\$1,710,767.88</u>	<u>\$6,138,815.44</u>
<b>State Tax</b>				
Higher Education Trust Fund	205,818.78	5,404.40	20,529.21	179,885.17
Education Reform	1,509,337.75	39,632.24	150,547.58	1,319,157.93
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	842,349.09	43,319.62	200,929.68	598,099.79
Quarterhorse	768,636.04	44,839.61	204,393.98	519,402.45
Paint & Appaloosa	117,293.83	9,964.36	45,420.89	61,908.58
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	114,273.91	6,079.95	24,250.13	83,943.83
Quarterhorse	119,782.60	4,559.96	20,785.83	94,436.81
Paint & Appaloosa	11,928.18	1,013.32	4,619.07	6,295.79
<u>Administration</u>				
Thoroughbred	9,811.52	506.66	2,309.54	6,995.32
Quarterhorse	9,111.99	506.66	2,309.54	6,295.79
Paint & Appaloosa	1,325.35	112.59	513.23	699.53
<u>Benevolence</u>				
Thoroughbred	4,905.76	253.33	1,154.77	3,497.66
Quarterhorse	4,555.99	253.33	1,154.77	3,147.89
Paint & Appaloosa	662.70	56.31	256.62	349.77
<u>Promotions</u>				
Thoroughbred	9,811.52	506.66	2,309.54	6,995.32
Quarterhorse	9,111.99	506.66	2,309.54	6,295.79
Paint & Appaloosa	1,325.35	112.59	513.23	699.53
<b>Licensee</b>	<b>\$4,559,907.41</b>	<b>\$292,738.19</b>	<b>\$1,026,460.73</b>	<b>\$3,240,708.49</b>





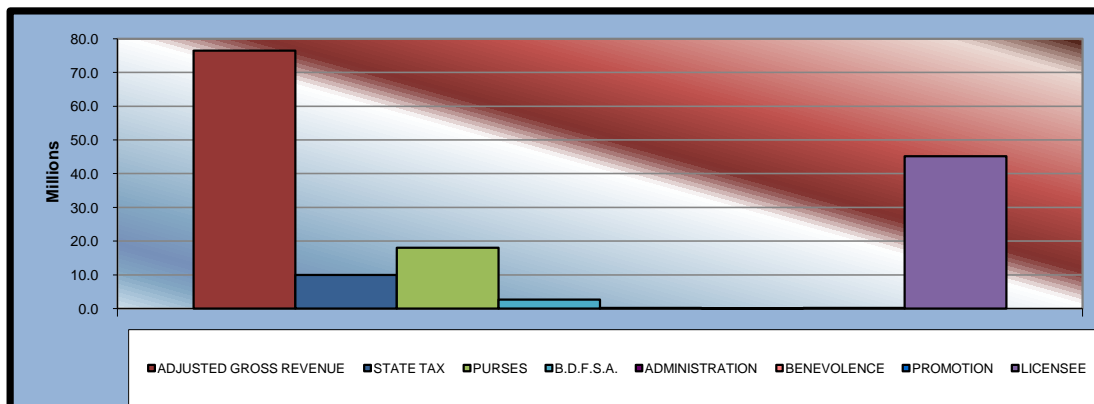
**OKLAHOMA STATE AUDITOR & INSPECTOR**  
**GAMING AT OKLAHOMA HORSE RACING TRACKS**  
**October 2008**

	<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	\$8,299,949.76	\$7,543,140.47	10.03%	\$6,639,797.38	25.00%
<b>State Tax</b>					
Higher Education Trust Fund	205,818.78	158,072.40	30.21%	135,544.27	51.85%
Education Reform	1,509,337.75	1,159,197.56	30.21%	993,991.31	51.85%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	842,349.09	817,207.23	3.08%	543,129.11	55.09%
Quarterhorse	768,636.04	742,500.80	3.52%	662,296.55	16.06%
Paint & Appaloosa	117,293.83	111,167.53	5.51%	102,658.25	14.26%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	114,273.91	111,276.28	2.69%	277,880.01	-58.88%
Quarterhorse	119,782.60	117,372.45	2.05%	101,972.97	17.47%
Paint & Appaloosa	11,928.18	11,305.17	5.51%	10,439.83	14.26%
<u>Administration</u>					
Thoroughbred	9,811.52	9,522.91	3.03%	8,420.61	16.52%
Quarterhorse	9,111.99	8,819.21	3.32%	7,838.66	16.24%
Paint & Appaloosa	1,325.35	1,256.13	5.51%	1,159.97	14.26%
<u>Benevolence</u>					
Thoroughbred	4,905.76	4,761.45	3.03%	4,210.30	16.52%
Quarterhorse	4,555.99	4,409.61	3.32%	3,919.33	16.24%
Paint & Appaloosa	662.70	628.07	5.51%	580.00	14.26%
<u>Promotions</u>					
Thoroughbred	9,811.52	9,522.91	3.03%	8,420.61	16.52%
Quarterhorse	9,111.99	8,819.21	3.32%	7,838.66	16.24%
Paint & Appaloosa	1,325.35	1,256.13	5.51%	1,159.97	14.26%
<b>Licensee</b>	\$4,559,907.41	\$4,266,045.42	6.89%	\$3,768,336.97	21.01%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2008**

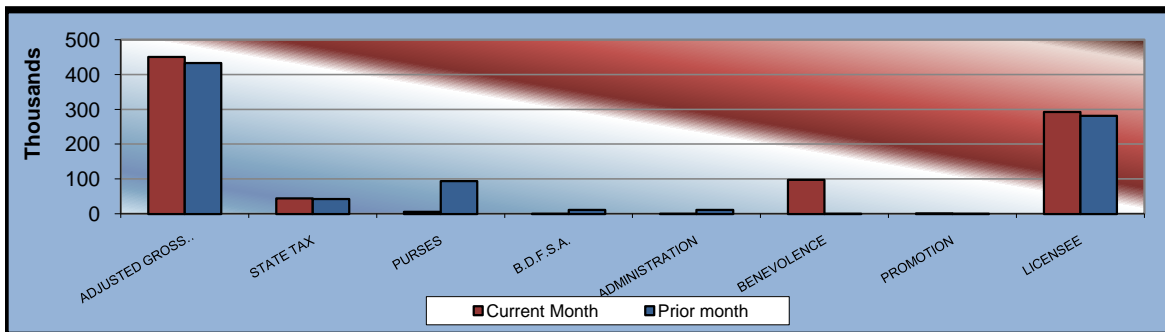
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Year	915	305	305	305
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$76,473,768.11</u>	<u>\$3,850,747.65</u>	<u>\$17,197,420.23</u>	<u>\$55,425,600.23</u>
<b>State Tax</b>				
Higher Education Trust Fund	1,195,346.02	46,208.97	206,369.04	942,768.01
Education Reform	8,765,870.85	338,865.80	1,513,373.00	6,913,632.05
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	8,767,733.78	370,393.79	1,676,715.08	6,720,624.91
Quarterhorse	8,075,258.99	383,390.04	1,855,536.80	5,836,332.15
Paint & Appaloosa	1,193,182.91	85,197.79	412,341.51	695,643.61
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	1,362,751.06	51,985.10	367,520.36	943,245.60
Quarterhorse	1,288,838.80	38,988.83	188,698.66	1,061,151.31
Paint & Appaloosa	121,340.67	8,664.19	41,933.05	70,743.43
<u>Administration</u>				
Thoroughbred	103,902.38	4,332.08	20,966.50	78,603.80
Quarterhorse	96,042.01	4,332.08	20,966.50	70,743.43
Paint & Appaloosa	13,482.26	962.68	4,659.21	7,860.37
<u>Benevolence</u>				
Thoroughbred	51,951.21	2,166.05	10,483.27	39,301.89
Quarterhorse	48,021.02	2,166.05	10,483.27	35,371.70
Paint & Appaloosa	6,741.21	481.39	2,329.61	3,930.21
<u>Promotions</u>				
Thoroughbred	103,902.39	4,332.08	20,966.50	78,603.81
Quarterhorse	96,042.01	4,332.08	20,966.50	70,743.43
Paint & Appaloosa	13,482.27	962.68	4,659.21	7,860.38
<b>Licensee</b>	<b>\$45,169,878.28</b>	<b>\$2,502,985.99</b>	<b>\$10,818,452.15</b>	<b>\$31,848,440.14</b>





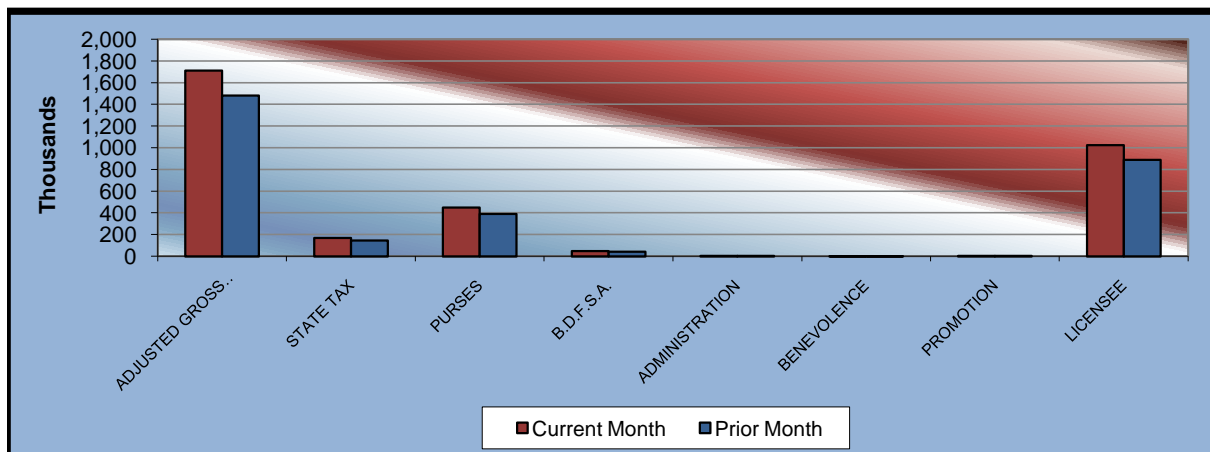
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
October 2008**

<b><u>Blue Ribbon Downs</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>PRIOR MONTH</u></b>	<b><u>% CHANGE</u></b>	<b><u>OCTOBER 2007</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$450,366.44	\$432,781.79	4.06%	\$344,729.37	30.64%
<b><u>State Tax</u></b>					
Higher Education Trust Fund	5,404.40	5,193.38	4.06%	4,136.75	30.64%
Education Reform	39,632.24	38,084.80	4.06%	30,336.19	30.64%
<b><u>Purse Fund</u></b>					
<b><u>Purses</u></b>					
Thoroughbred	43,319.62	41,628.20	4.06%	25,014.42	73.18%
Quarterhorse	44,839.61	43,088.82	4.06%	34,322.12	30.64%
Paint & Appaloosa	9,964.36	9,575.30	4.06%	7,627.14	30.64%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	6,079.95	5,842.55	4.06%	12,798.08	-52.49%
Quarterhorse	4,559.96	4,381.92	4.06%	3,490.38	30.64%
Paint & Appaloosa	1,013.32	973.76	4.06%	775.64	30.64%
<b><u>Administration</u></b>					
Thoroughbred	506.66	486.88	4.06%	387.82	30.64%
Quarterhorse	506.66	486.88	4.06%	387.82	30.64%
Paint & Appaloosa	112.59	108.20	4.06%	86.18	30.65%
<b><u>Benevolence</u></b>					
Thoroughbred	253.33	243.44	4.06%	193.91	30.64%
Quarterhorse	253.33	243.44	4.06%	193.91	30.64%
Paint & Appaloosa	56.31	54.10	4.09%	43.10	30.65%
<b><u>Promotions</u></b>					
Thoroughbred	506.66	486.88	4.06%	387.82	30.64%
Quarterhorse	506.66	486.88	4.06%	387.82	30.64%
Paint & Appaloosa	112.59	108.20	4.06%	86.18	30.65%
<b>Licensee</b>	<b>\$292,738.19</b>	<b>\$281,308.16</b>	<b>4.06%</b>	<b>\$224,074.09</b>	<b>30.64%</b>



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
October 2008**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>OCTOBER 2007</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,710,767.88	\$1,480,799.67	15.53%	\$1,639,509.59	4.35%
<b>State Tax</b>					
Higher Education Trust Fund	20,529.21	17,769.60	15.53%	19,674.12	4.35%
Education Reform	150,547.58	130,310.37	15.53%	144,276.84	4.35%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	200,929.68	173,919.92	15.53%	142,760.29	40.75%
Quarterhorse	204,393.98	176,918.53	15.53%	195,880.41	4.35%
Paint & Appaloosa	45,420.89	39,315.23	15.53%	43,528.98	4.35%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	24,250.13	20,990.34	15.53%	73,040.15	-66.80%
Quarterhorse	20,785.83	17,991.72	15.53%	19,920.04	4.35%
Paint & Appaloosa	4,619.07	3,998.16	15.53%	4,426.68	4.35%
<u>Administration</u>					
Thoroughbred	2,309.54	1,999.08	15.53%	2,213.34	4.35%
Quarterhorse	2,309.54	1,999.08	15.53%	2,213.34	4.35%
Paint & Appaloosa	513.23	444.24	15.53%	491.85	4.35%
<u>Benevolence</u>					
Thoroughbred	1,154.77	999.54	15.53%	1,106.67	4.35%
Quarterhorse	1,154.77	999.54	15.53%	1,106.67	4.35%
Paint & Appaloosa	256.62	222.12	15.53%	245.93	4.35%
<u>Promotions</u>					
Thoroughbred	2,309.54	1,999.08	15.53%	2,213.34	4.35%
Quarterhorse	2,309.54	1,999.08	15.53%	2,213.34	4.35%
Paint & Appaloosa	513.23	444.24	15.53%	491.85	4.35%
<b>Licensee</b>	\$1,026,460.73	\$888,479.80	15.53%	\$983,705.75	4.35%



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
October 2008**

**Remington Park**

	<b>CURRENT MONTH</b>	<b>PRIOR MONTH</b>	<b>% CHANGE</b>	<b>OCTOBER 2007</b>	<b>% CHANGE</b>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				

Adjusted Gross Revenue	\$6,138,815.44	\$5,629,559.01	9.05%	\$4,655,558.42	31.86%
------------------------	----------------	----------------	-------	----------------	--------

**State Tax**

Higher Education Trust Fund	179,885.17	135,109.42	33.14%	111,733.40	60.99%
Education Reform	1,319,157.93	990,802.39	33.14%	819,378.28	60.99%

**Purse Fund**

**Purses**

Thoroughbred	598,099.79	601,659.11	-0.59%	375,354.40	59.34%
Quarterhorse	519,402.45	522,493.45	-0.59%	432,094.02	20.21%
Paint & Appaloosa	61,908.58	62,277.00	-0.59%	51,502.13	20.21%

**Breeding Development Fund**

**Special Account**

Thoroughbred	83,943.83	84,443.39	-0.59%	192,041.78	-56.29%
Quarterhorse	94,436.81	94,998.81	-0.59%	78,562.55	20.21%
Paint & Appaloosa	6,295.79	6,333.25	-0.59%	5,237.51	20.21%

**Administration**

Thoroughbred	6,995.32	7,036.95	-0.59%	5,819.45	20.21%
Quarterhorse	6,295.79	6,333.25	-0.59%	5,237.50	20.21%
Paint & Appaloosa	699.53	703.69	-0.59%	581.94	20.21%

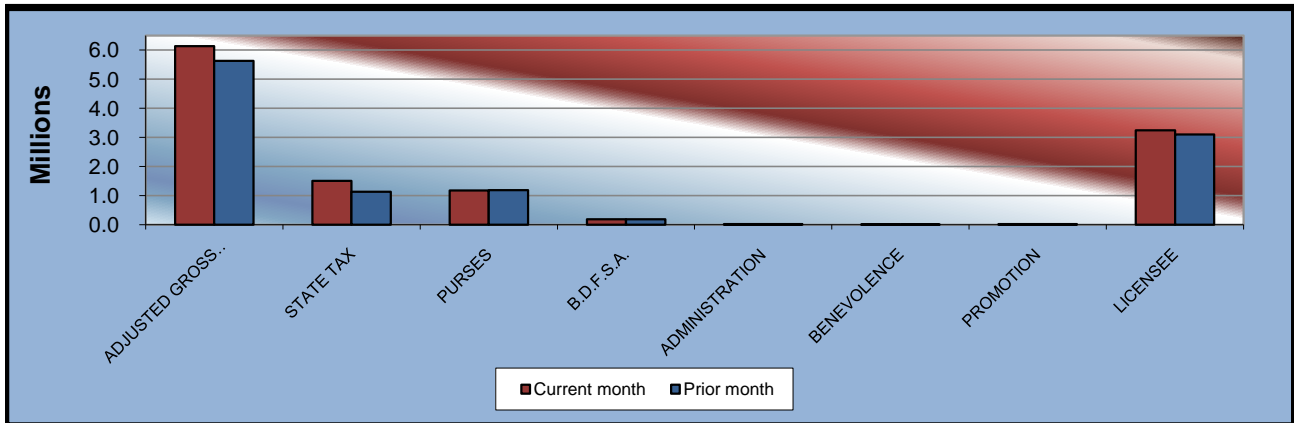
**Benevolence**

Thoroughbred	3,497.66	3,518.47	-0.59%	2,909.72	20.21%
Quarterhorse	3,147.89	3,166.63	-0.59%	2,618.75	20.21%
Paint & Appaloosa	349.77	351.85	-0.59%	290.97	20.21%

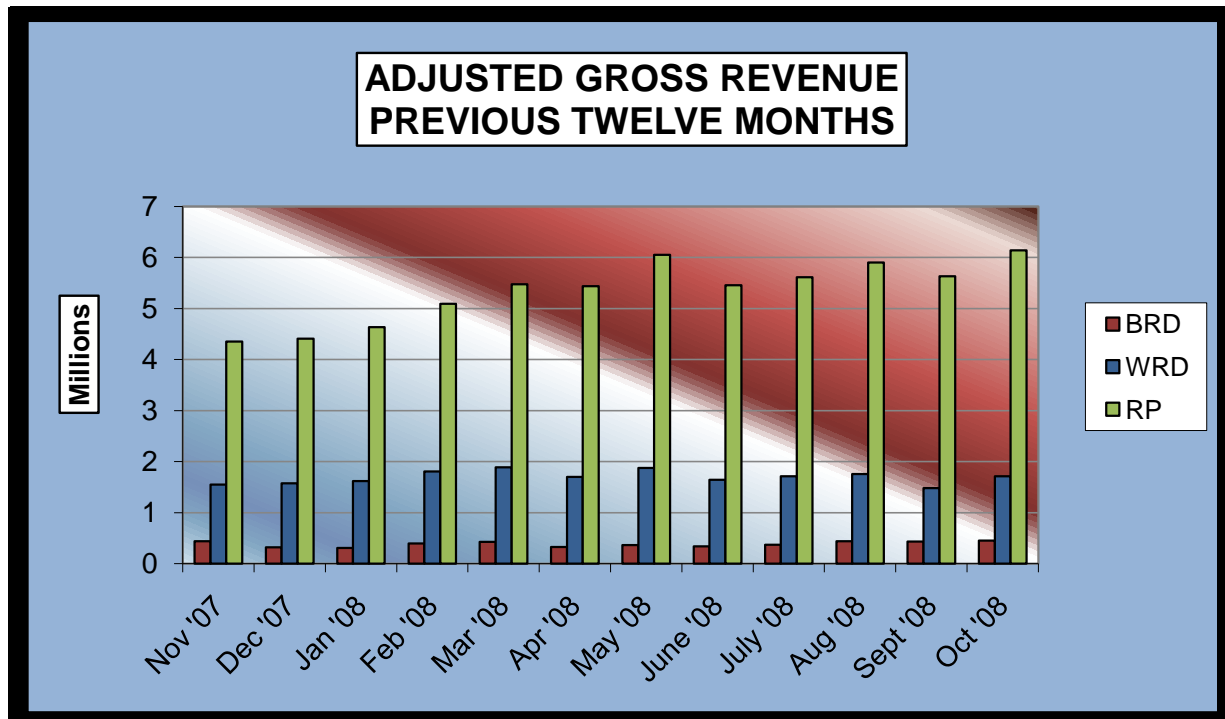
**Promotions**

Thoroughbred	6,995.32	7,036.95	-0.59%	5,819.45	20.21%
Quarterhorse	6,295.79	6,333.25	-0.59%	5,237.50	20.21%
Paint & Appaloosa	699.53	703.69	-0.59%	581.94	20.21%

<b>Licensee</b>	<b>\$3,240,708.49</b>	<b>\$3,096,257.46</b>	<b>4.67%</b>	<b>\$2,560,557.13</b>	<b>26.56%</b>
-----------------	-----------------------	-----------------------	--------------	-----------------------	---------------



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
October 2008**





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

**[WWW.SAI.STATE.OK.US](http://WWW.SAI.STATE.OK.US)**