

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

OCTOBER 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
OCTOBER 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

October 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 September 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 SEPTEMBER 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 October 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,

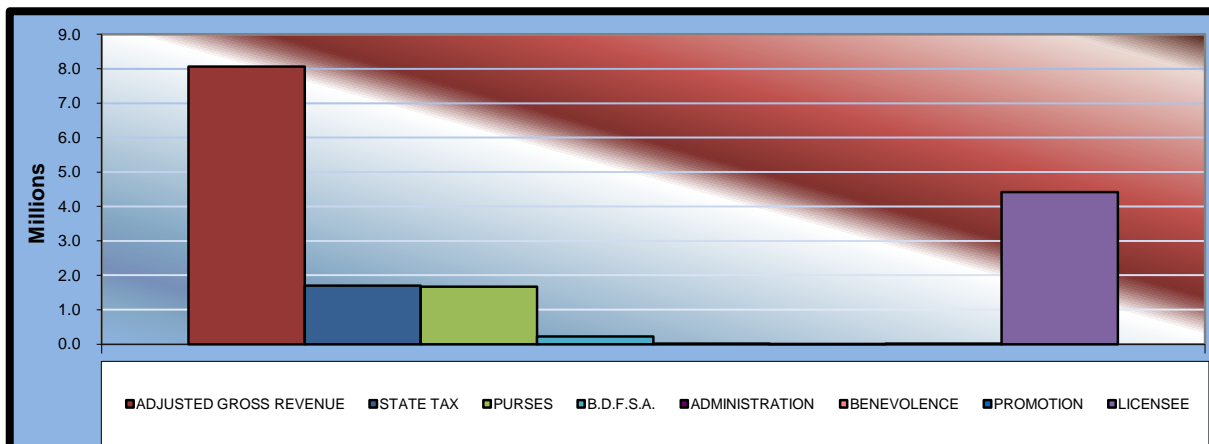
A handwritten signature in blue ink, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

October 14, 2009

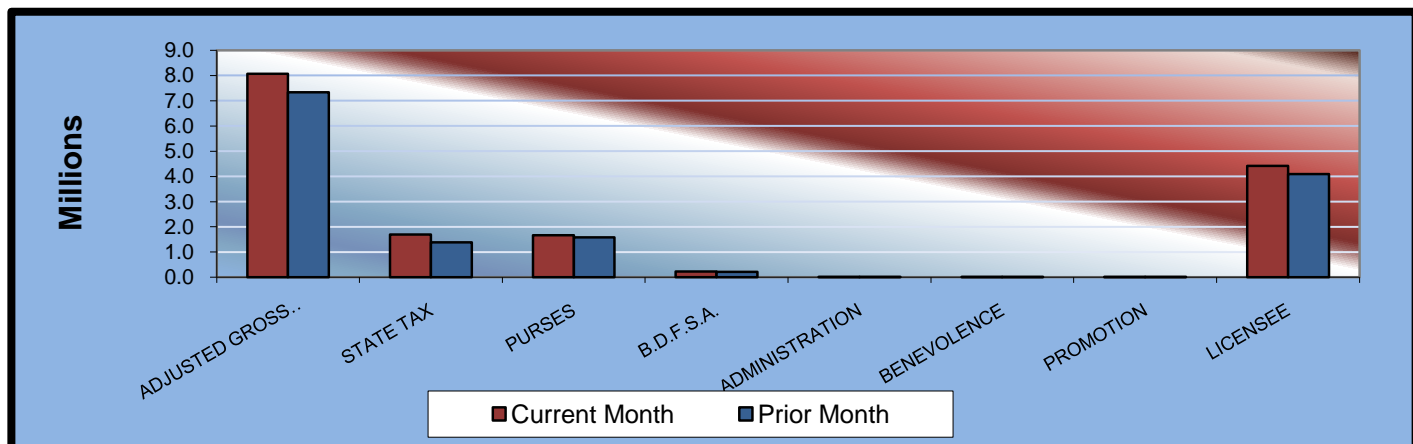
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
OCTOBER 2009**

	<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>\$8,065,061.00</u>	<u>\$449,940.26</u>	<u>\$1,681,396.45</u>	<u>\$5,933,724.29</u>
State Tax				
Higher Education Trust Fund	203,587.77	5,399.28	20,176.76	178,011.73
Education Reform	1,492,976.98	39,594.76	147,962.89	1,305,419.33
Purse Fund				
<u>Purses</u>				
Thoroughbred	811,508.75	43,278.63	197,480.01	570,750.11
Quarterhorse	741,333.41	44,797.17	200,884.83	495,651.41
Paint & Appaloosa	113,673.63	9,954.92	44,641.07	59,077.64
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	110,013.26	6,074.19	23,833.79	80,105.28
Quarterhorse	115,103.06	4,555.65	20,428.97	90,118.44
Paint & Appaloosa	11,560.04	1,012.37	4,539.77	6,007.90
<u>Administration</u>				
Thoroughbred	9,451.51	506.18	2,269.89	6,675.44
Quarterhorse	8,783.97	506.18	2,269.89	6,007.90
Paint & Appaloosa	1,284.45	112.49	504.42	667.54
<u>Benevolence</u>				
Thoroughbred	4,725.75	253.09	1,134.94	3,337.72
Quarterhorse	4,391.98	253.09	1,134.94	3,003.95
Paint & Appaloosa	642.22	56.24	252.21	333.77
<u>Promotions</u>				
Thoroughbred	9,451.51	506.18	2,269.89	6,675.44
Quarterhorse	8,783.97	506.18	2,269.89	6,007.90
Paint & Appaloosa	1,284.45	112.49	504.42	667.54
Licensee	\$4,416,504.29	\$292,461.17	\$1,008,837.87	\$3,115,205.25



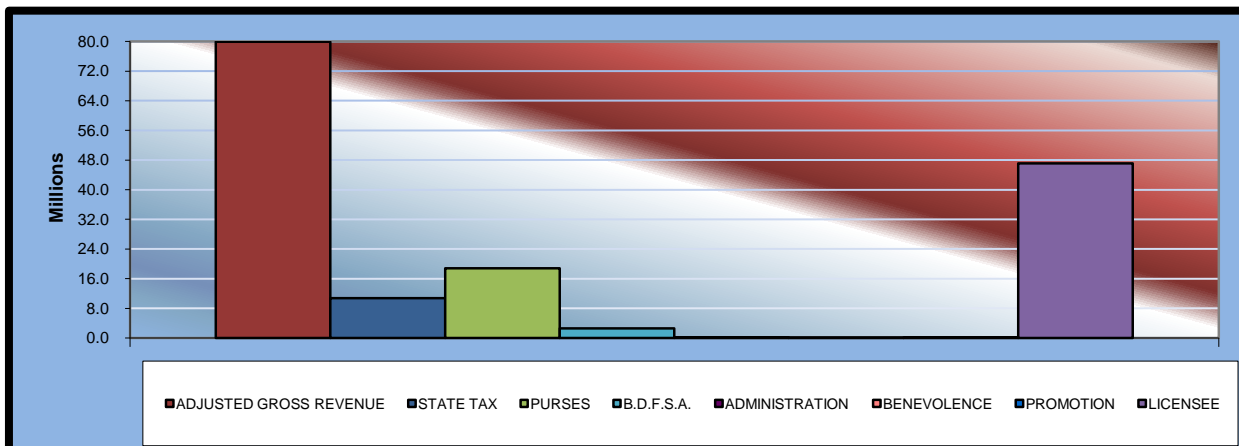
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
OCTOBER 2009**

	<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	\$8,065,061.00	\$7,333,841.43	9.97%	\$8,299,949.76	-2.83%
State Tax					
Higher Education Trust Fund	203,587.77	166,124.89	22.55%	205,818.78	-1.08%
Education Reform	1,492,976.98	1,218,249.25	22.55%	1,509,337.75	-1.08%
Purse Fund					
<u>Purses</u>					
Thoroughbred	811,508.75	770,754.20	5.29%	842,349.09	-3.66%
Quarterhorse	741,333.41	703,577.10	5.37%	768,636.04	-3.55%
Paint & Appaloosa	113,673.63	107,529.93	5.71%	117,293.83	-3.09%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	110,013.26	104,561.45	5.21%	114,273.91	-3.73%
Quarterhorse	115,103.06	109,516.32	5.10%	119,782.60	-3.91%
Paint & Appaloosa	11,560.04	10,935.25	5.71%	11,928.18	-3.09%
<u>Administration</u>					
Thoroughbred	9,451.51	8,977.59	5.28%	9,811.52	-3.67%
Quarterhorse	8,783.97	8,339.41	5.33%	9,111.99	-3.60%
Paint & Appaloosa	1,284.45	1,215.04	5.71%	1,325.35	-3.09%
<u>Benevolence</u>					
Thoroughbred	4,725.75	4,488.80	5.28%	4,905.76	-3.67%
Quarterhorse	4,391.98	4,169.72	5.33%	4,555.99	-3.60%
Paint & Appaloosa	642.22	607.51	5.71%	662.70	-3.09%
<u>Promotions</u>					
Thoroughbred	9,451.51	8,977.59	5.28%	9,811.52	-3.67%
Quarterhorse	8,783.97	8,339.41	5.33%	9,111.99	-3.60%
Paint & Appaloosa	1,284.45	1,215.04	5.71%	1,325.35	-3.09%
Licensee	\$4,416,504.29	\$4,096,262.93	7.82%	\$4,559,907.41	-3.14%



**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	912	304	304	304
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$79,941,861.82</u>	<u>\$4,581,176.43</u>	<u>\$17,086,150.36</u>	<u>\$58,274,535.03</u>
State Tax				
Higher Education Trust Fund	1,288,243.96	54,974.12	205,033.81	1,028,236.03
Education Reform	9,447,122.41	403,143.53	1,503,581.21	7,540,397.67
Purse Fund				
<u>Purses</u>				
Thoroughbred	9,246,327.14	440,651.94	1,811,018.36	6,994,656.84
Quarterhorse	8,372,663.45	456,113.40	1,842,242.80	6,074,307.25
Paint & Appaloosa	1,234,754.14	101,358.51	409,387.30	724,008.33
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	1,262,123.28	61,845.87	218,571.18	981,706.23
Quarterhorse	1,338,150.66	46,384.42	187,346.73	1,104,419.51
Paint & Appaloosa	125,568.25	10,307.66	41,632.60	73,627.99
<u>Administration</u>				
Thoroughbred	107,778.97	5,153.81	20,816.31	81,808.85
Quarterhorse	99,598.11	5,153.81	20,816.31	73,627.99
Paint & Appaloosa	13,952.03	1,145.30	4,625.85	8,180.88
<u>Benevolence</u>				
Thoroughbred	53,889.49	2,576.92	10,408.15	40,904.42
Quarterhorse	49,799.06	2,576.92	10,408.15	36,813.99
Paint & Appaloosa	6,975.96	572.62	2,312.92	4,090.42
<u>Promotions</u>				
Thoroughbred	107,778.97	5,153.81	20,816.31	81,808.85
Quarterhorse	99,598.11	5,153.81	20,816.31	73,627.99
Paint & Appaloosa	13,952.04	1,145.30	4,625.85	8,180.89
Licensee	\$47,073,585.79	\$2,977,764.68	\$10,751,690.21	\$33,344,130.90

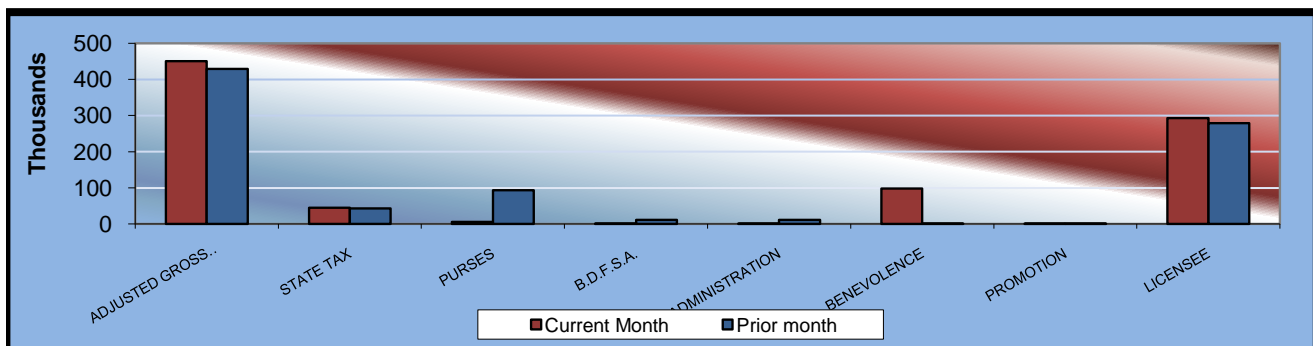


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

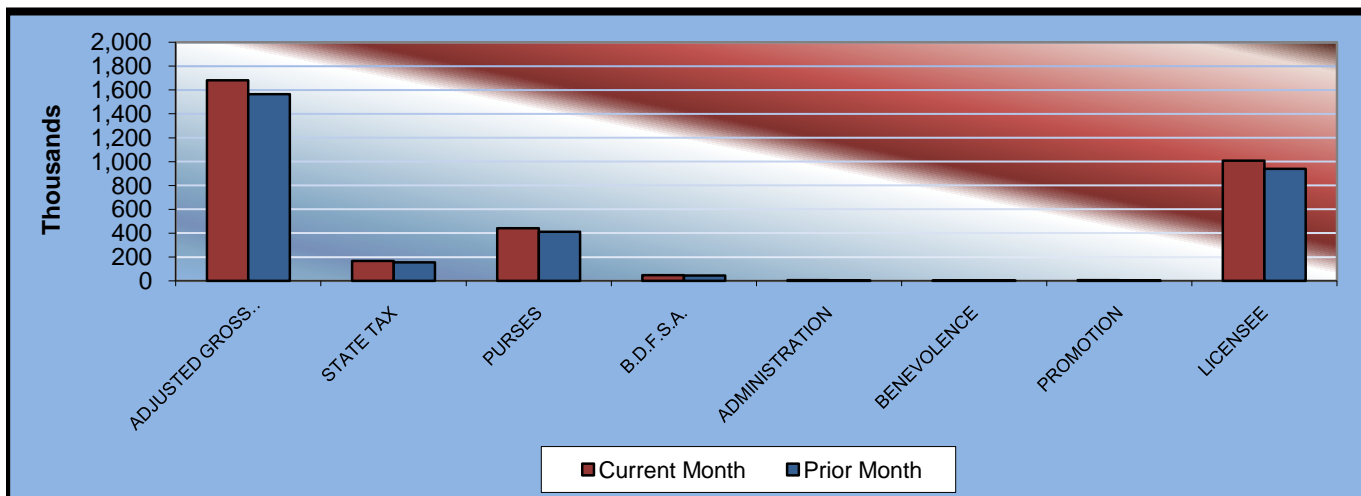
OCTOBER 2009

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>OCTOBER 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$449,940.26	\$429,061.69	4.87%	\$450,366.44	-0.09%
State Tax					
Higher Education Trust Fund	5,399.28	5,148.74	4.87%	5,404.40	-0.09%
Education Reform	39,594.76	37,757.43	4.87%	39,632.24	-0.09%
Purse Fund					
<u>Purses</u>					
Thoroughbred	43,278.63	41,270.38	4.87%	43,319.62	-0.09%
Quarterhorse	44,797.17	42,718.46	4.87%	44,839.61	-0.09%
Paint & Appaloosa	9,954.92	9,492.98	4.87%	9,964.36	-0.09%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	6,074.19	5,792.33	4.87%	6,079.95	-0.09%
Quarterhorse	4,555.65	4,344.25	4.87%	4,559.96	-0.09%
Paint & Appaloosa	1,012.37	965.39	4.87%	1,013.32	-0.09%
<u>Administration</u>					
Thoroughbred	506.18	482.69	4.87%	506.66	-0.09%
Quarterhorse	506.18	482.69	4.87%	506.66	-0.09%
Paint & Appaloosa	112.49	107.27	4.87%	112.59	-0.09%
<u>Benevolence</u>					
Thoroughbred	253.09	241.35	4.86%	253.33	-0.09%
Quarterhorse	253.09	241.35	4.86%	253.33	-0.09%
Paint & Appaloosa	56.24	53.63	4.87%	56.31	-0.12%
<u>Promotions</u>					
Thoroughbred	506.18	482.69	4.87%	506.66	-0.09%
Quarterhorse	506.18	482.69	4.87%	506.66	-0.09%
Paint & Appaloosa	112.49	107.27	4.87%	112.59	-0.09%
Licensee	\$292,461.17	\$278,890.10	4.87%	\$292,738.19	-0.09%



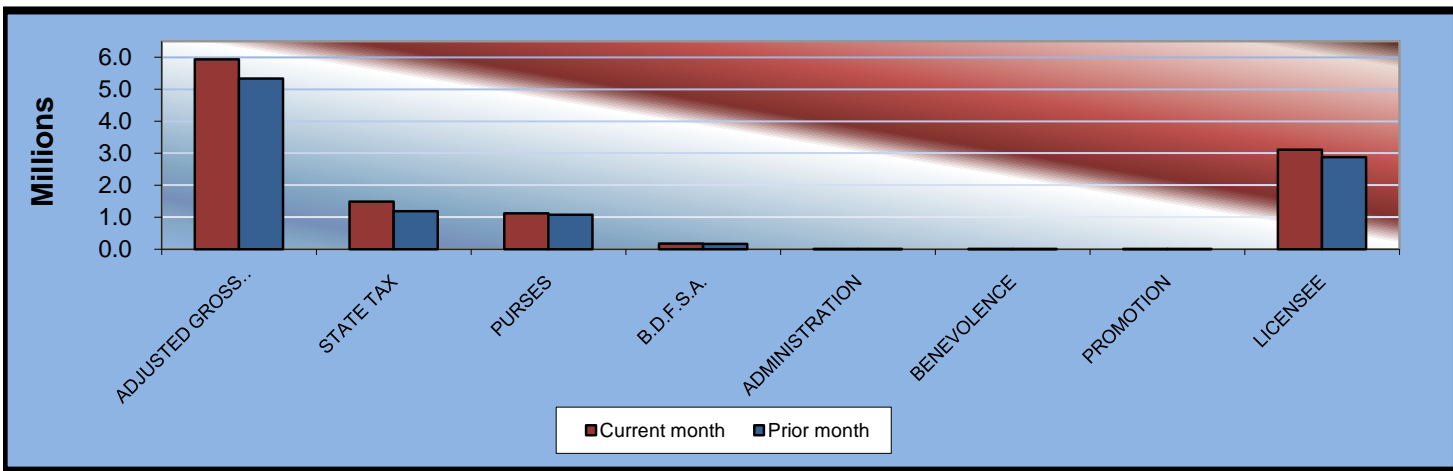
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
OCTOBER 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>OCTOBER 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,681,396.45	\$1,565,284.90	7.42%	\$1,710,767.88	-1.72%
State Tax					
Higher Education Trust Fund	20,176.76	18,783.42	7.42%	20,529.21	-1.72%
Education Reform	147,962.89	137,745.07	7.42%	150,547.58	-1.72%
Purse Fund					
<u>Purses</u>					
Thoroughbred	197,480.01	183,842.72	7.42%	200,929.68	-1.72%
Quarterhorse	200,884.83	187,012.42	7.42%	204,393.98	-1.72%
Paint & Appaloosa	44,641.07	41,558.31	7.42%	45,420.89	-1.72%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	23,833.79	22,187.91	7.42%	24,250.13	-1.72%
Quarterhorse	20,428.97	19,018.21	7.42%	20,785.83	-1.72%
Paint & Appaloosa	4,539.77	4,226.27	7.42%	4,619.07	-1.72%
<u>Administration</u>					
Thoroughbred	2,269.89	2,113.13	7.42%	2,309.54	-1.72%
Quarterhorse	2,269.89	2,113.13	7.42%	2,309.54	-1.72%
Paint & Appaloosa	504.42	469.59	7.42%	513.23	-1.72%
<u>Benevolence</u>					
Thoroughbred	1,134.94	1,056.57	7.42%	1,154.77	-1.72%
Quarterhorse	1,134.94	1,056.57	7.42%	1,154.77	-1.72%
Paint & Appaloosa	252.21	234.79	7.42%	256.62	-1.72%
<u>Promotions</u>					
Thoroughbred	2,269.89	2,113.13	7.42%	2,309.54	-1.72%
Quarterhorse	2,269.89	2,113.13	7.42%	2,309.54	-1.72%
Paint & Appaloosa	504.42	469.59	7.42%	513.23	-1.72%
Licensee	\$1,008,837.87	\$939,170.94	7.42%	\$1,026,460.73	-1.72%

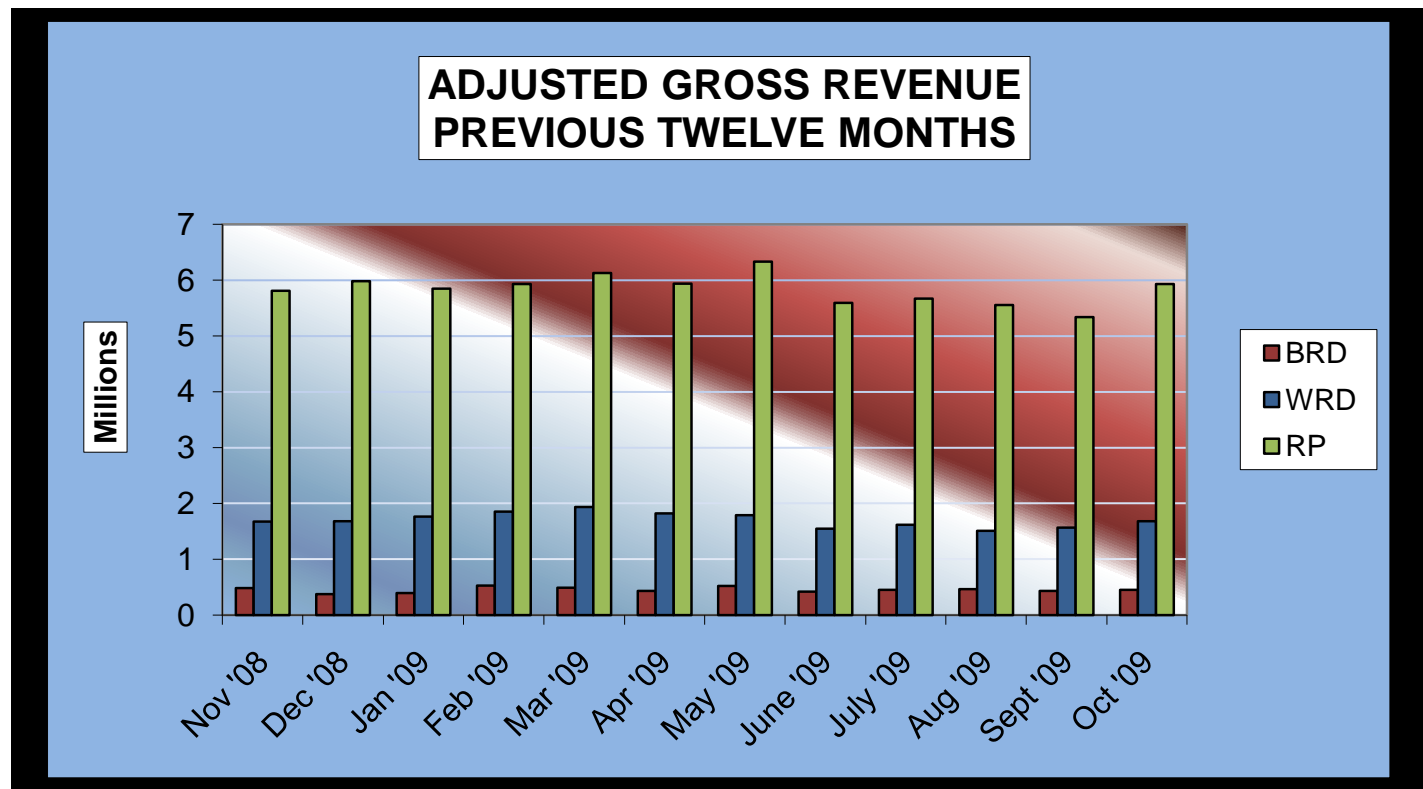


**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
OCTOBER 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>OCTOBER 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,933,724.29	\$5,339,494.84	11.13%	\$6,138,815.44	-3.34%
State Tax					
Higher Education Trust Fund	178,011.73	142,192.73	25.19%	179,885.17	-1.04%
Education Reform	1,305,419.33	1,042,746.75	25.19%	1,319,157.93	-1.04%
Purse Fund					
<u>Purses</u>					
Thoroughbred	570,750.11	545,641.10	4.60%	598,099.79	-4.57%
Quarterhorse	495,651.41	473,846.22	4.60%	519,402.45	-4.57%
Paint & Appaloosa	59,077.64	56,478.64	4.60%	61,908.58	-4.57%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	80,105.28	76,581.21	4.60%	83,943.83	-4.57%
Quarterhorse	90,118.44	86,153.86	4.60%	94,436.81	-4.57%
Paint & Appaloosa	6,007.90	5,743.59	4.60%	6,295.79	-4.57%
<u>Administration</u>					
Thoroughbred	6,675.44	6,381.77	4.60%	6,995.32	-4.57%
Quarterhorse	6,007.90	5,743.59	4.60%	6,295.79	-4.57%
Paint & Appaloosa	667.54	638.18	4.60%	699.53	-4.57%
<u>Benevolence</u>					
Thoroughbred	3,337.72	3,190.88	4.60%	3,497.66	-4.57%
Quarterhorse	3,003.95	2,871.80	4.60%	3,147.89	-4.57%
Paint & Appaloosa	333.77	319.09	4.60%	349.77	-4.57%
<u>Promotions</u>					
Thoroughbred	6,675.44	6,381.77	4.60%	6,995.32	-4.57%
Quarterhorse	6,007.90	5,743.59	4.60%	6,295.79	-4.57%
Paint & Appaloosa	667.54	638.18	4.60%	699.53	-4.57%
Licensee	\$3,115,205.25	\$2,878,201.89	8.23%	\$3,240,708.49	-3.87%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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