

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

SEPTEMBER 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
SEPTEMBER 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 20, 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 typed 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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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 September 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,

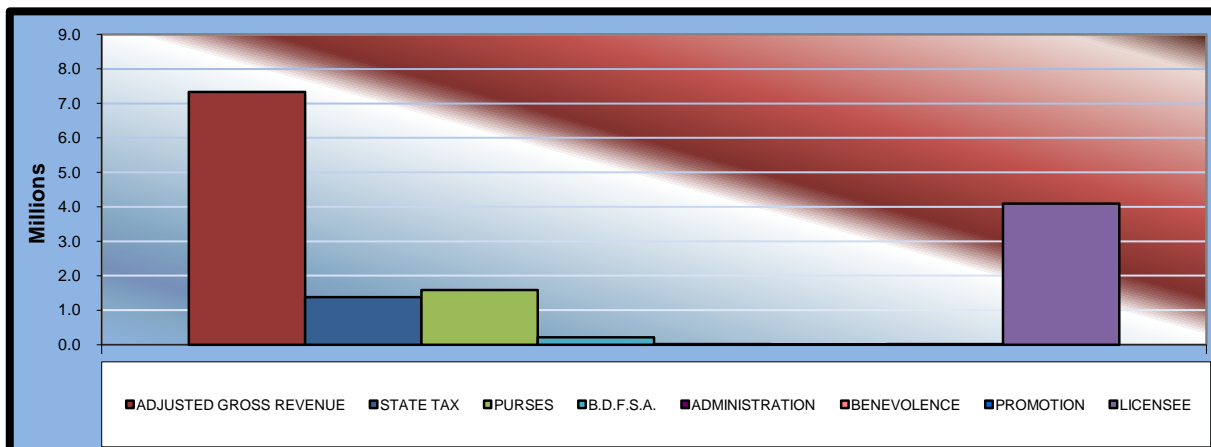
A handwritten signature in blue ink, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

October 14, 2009

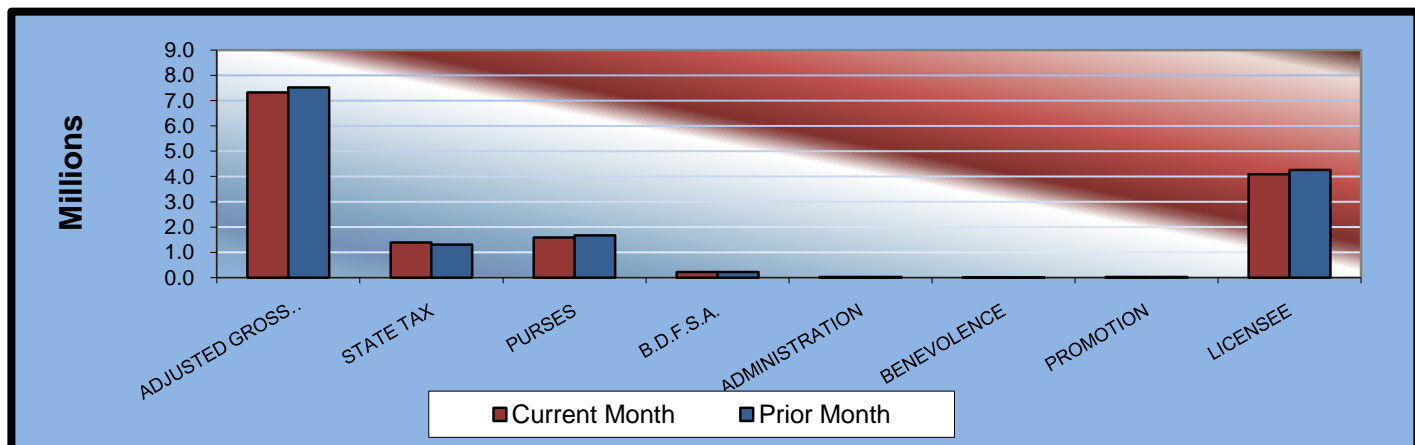
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2009**

	<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>\$7,333,841.43</u>	<u>\$429,061.69</u>	<u>\$1,565,284.90</u>	<u>\$5,339,494.84</u>
State Tax				
Higher Education Trust Fund	166,124.89	5,148.74	18,783.42	142,192.73
Education Reform	1,218,249.25	37,757.43	137,745.07	1,042,746.75
Purse Fund				
<u>Purses</u>				
Thoroughbred	770,754.20	41,270.38	183,842.72	545,641.10
Quarterhorse	703,577.10	42,718.46	187,012.42	473,846.22
Paint & Appaloosa	107,529.93	9,492.98	41,558.31	56,478.64
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	104,561.45	5,792.33	22,187.91	76,581.21
Quarterhorse	109,516.32	4,344.25	19,018.21	86,153.86
Paint & Appaloosa	10,935.25	965.39	4,226.27	5,743.59
<u>Administration</u>				
Thoroughbred	8,977.59	482.69	2,113.13	6,381.77
Quarterhorse	8,339.41	482.69	2,113.13	5,743.59
Paint & Appaloosa	1,215.04	107.27	469.59	638.18
<u>Benevolence</u>				
Thoroughbred	4,488.80	241.35	1,056.57	3,190.88
Quarterhorse	4,169.72	241.35	1,056.57	2,871.80
Paint & Appaloosa	607.51	53.63	234.79	319.09
<u>Promotions</u>				
Thoroughbred	8,977.59	482.69	2,113.13	6,381.77
Quarterhorse	8,339.41	482.69	2,113.13	5,743.59
Paint & Appaloosa	1,215.04	107.27	469.59	638.18
Licensee	\$4,096,262.93	\$278,890.10	\$939,170.94	\$2,878,201.89



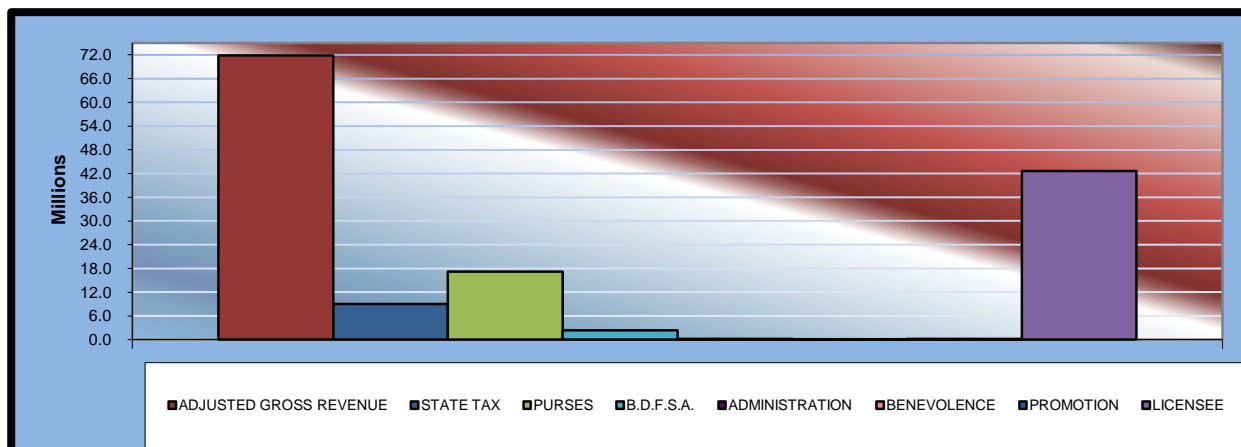
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2009**

	<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	\$7,333,841.43	\$7,530,554.75	-2.61%	\$7,543,140.47	-2.77%
State Tax					
Higher Education Trust Fund	166,124.89	157,042.34	5.78%	158,072.40	5.09%
Education Reform	1,218,249.25	1,151,643.89	5.78%	1,159,197.56	5.09%
Purse Fund					
<u>Purses</u>					
Thoroughbred	770,754.20	815,873.36	-5.53%	817,207.23	-5.68%
Quarterhorse	703,577.10	742,359.90	-5.22%	742,500.80	-5.24%
Paint & Appaloosa	107,529.93	111,836.67	-3.85%	111,167.53	-3.27%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	104,561.45	111,017.42	-5.82%	111,276.28	-6.03%
Quarterhorse	109,516.32	116,813.38	-6.25%	117,372.45	-6.69%
Paint & Appaloosa	10,935.25	11,373.22	-3.85%	11,305.17	-3.27%
<u>Administration</u>					
Thoroughbred	8,977.59	9,506.57	-5.56%	9,522.91	-5.73%
Quarterhorse	8,339.41	8,812.04	-5.36%	8,819.21	-5.44%
Paint & Appaloosa	1,215.04	1,263.70	-3.85%	1,256.13	-3.27%
<u>Benevolence</u>					
Thoroughbred	4,488.80	4,753.29	-5.56%	4,761.45	-5.73%
Quarterhorse	4,169.72	4,406.02	-5.36%	4,409.61	-5.44%
Paint & Appaloosa	607.51	631.83	-3.85%	628.07	-3.27%
<u>Promotions</u>					
Thoroughbred	8,977.59	9,506.57	-5.56%	9,522.91	-5.73%
Quarterhorse	8,339.41	8,812.04	-5.36%	8,819.21	-5.44%
Paint & Appaloosa	1,215.04	1,263.70	-3.85%	1,256.13	-3.27%
Licensee	\$4,096,262.93	\$4,263,638.81	-3.93%	\$4,266,045.42	-3.98%



**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	819	273	273	273
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$71,876,800.82</u>	<u>\$4,131,236.17</u>	<u>\$15,404,753.91</u>	<u>\$52,340,810.74</u>
State Tax				
Higher Education Trust Fund	1,084,656.19	49,574.84	184,857.05	850,224.30
Education Reform	7,954,145.43	363,548.77	1,355,618.32	6,234,978.34
Purse Fund				
<u>Purses</u>				
Thoroughbred	8,434,818.39	397,373.31	1,613,538.35	6,423,906.73
Quarterhorse	7,631,330.04	411,316.23	1,641,357.97	5,578,655.84
Paint & Appaloosa	1,121,080.51	91,403.59	364,746.23	664,930.69
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	1,152,110.02	55,771.68	194,737.39	901,600.95
Quarterhorse	1,223,047.60	41,828.77	166,917.76	1,014,301.07
Paint & Appaloosa	114,008.21	9,295.29	37,092.83	67,620.09
<u>Administration</u>				
Thoroughbred	98,327.46	4,647.63	18,546.42	75,133.41
Quarterhorse	90,814.14	4,647.63	18,546.42	67,620.09
Paint & Appaloosa	12,667.58	1,032.81	4,121.43	7,513.34
<u>Benevolence</u>				
Thoroughbred	49,163.74	2,323.83	9,273.21	37,566.70
Quarterhorse	45,407.08	2,323.83	9,273.21	33,810.04
Paint & Appaloosa	6,333.74	516.38	2,060.71	3,756.65
<u>Promotions</u>				
Thoroughbred	98,327.46	4,647.63	18,546.42	75,133.41
Quarterhorse	90,814.14	4,647.63	18,546.42	67,620.09
Paint & Appaloosa	12,667.59	1,032.81	4,121.43	7,513.35
Licensee	\$42,657,081.50	\$2,685,303.51	\$9,742,852.34	\$30,228,925.65

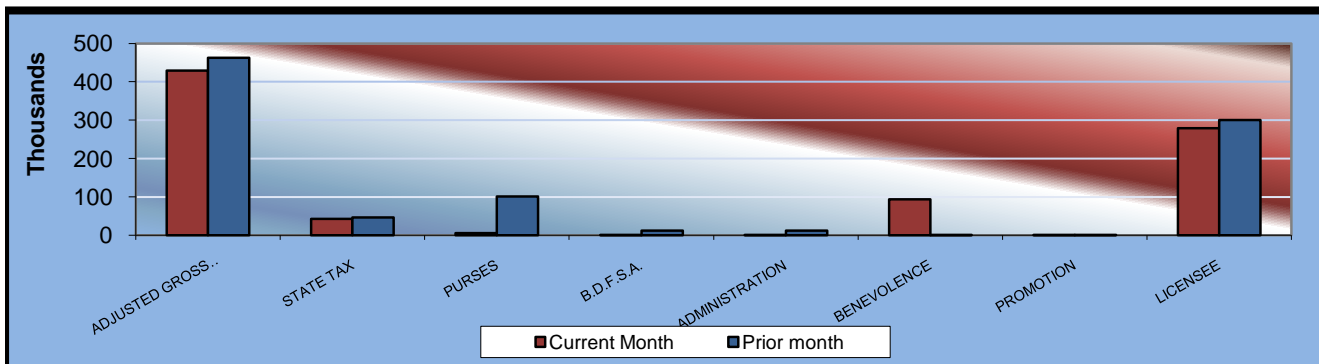


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

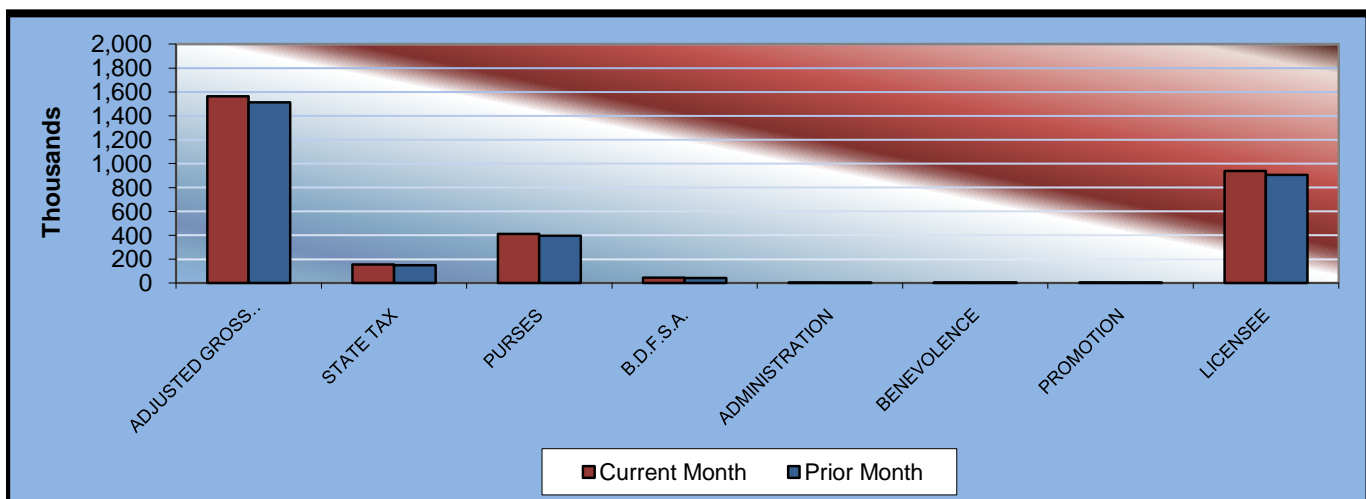
SEPTEMBER 2009

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$429,061.69	\$462,426.79	-7.22%	\$432,781.79	-0.86%
State Tax					
Higher Education Trust Fund	5,148.74	5,549.12	-7.22%	5,193.38	-0.86%
Education Reform	37,757.43	40,693.56	-7.22%	38,084.80	-0.86%
Purse Fund					
<u>Purses</u>					
Thoroughbred	41,270.38	44,479.68	-7.22%	41,628.20	-0.86%
Quarterhorse	42,718.46	46,040.37	-7.22%	43,088.82	-0.86%
Paint & Appaloosa	9,492.98	10,231.19	-7.22%	9,575.30	-0.86%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,792.33	6,242.76	-7.22%	5,842.55	-0.86%
Quarterhorse	4,344.25	4,682.07	-7.22%	4,381.92	-0.86%
Paint & Appaloosa	965.39	1,040.46	-7.22%	973.76	-0.86%
<u>Administration</u>					
Thoroughbred	482.69	520.23	-7.22%	486.88	-0.86%
Quarterhorse	482.69	520.23	-7.22%	486.88	-0.86%
Paint & Appaloosa	107.27	115.61	-7.21%	108.20	-0.86%
<u>Benevolence</u>					
Thoroughbred	241.35	260.12	-7.22%	243.44	-0.86%
Quarterhorse	241.35	260.12	-7.22%	243.44	-0.86%
Paint & Appaloosa	53.63	57.79	-7.20%	54.10	-0.87%
<u>Promotions</u>					
Thoroughbred	482.69	520.23	-7.22%	486.88	-0.86%
Quarterhorse	482.69	520.23	-7.22%	486.88	-0.86%
Paint & Appaloosa	107.27	115.61	-7.21%	108.20	-0.86%
Licensee	\$278,890.10	\$300,577.41	-7.22%	\$281,308.16	-0.86%



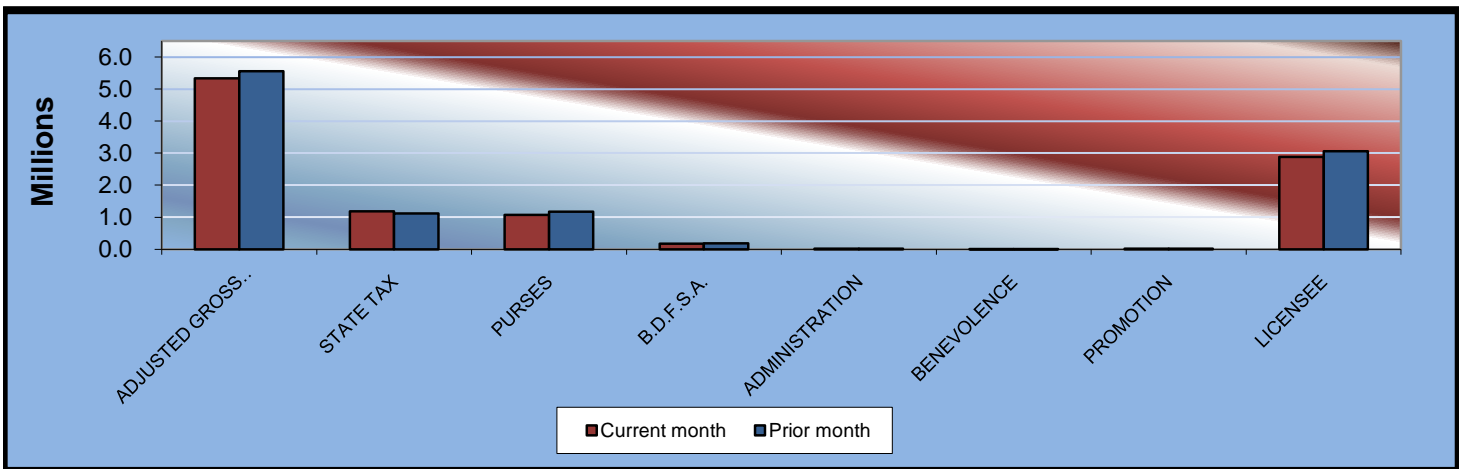
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,565,284.90	\$1,511,820.33	3.54%	\$1,480,799.67	5.71%
State Tax					
Higher Education Trust Fund	18,783.42	18,141.84	3.54%	17,769.60	5.71%
Education Reform	137,745.07	133,040.19	3.54%	130,310.37	5.71%
Purse Fund					
<u>Purses</u>					
Thoroughbred	183,842.72	177,563.30	3.54%	173,919.92	5.71%
Quarterhorse	187,012.42	180,624.73	3.54%	176,918.53	5.71%
Paint & Appaloosa	41,558.31	40,138.83	3.54%	39,315.23	5.71%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,187.91	21,430.05	3.54%	20,990.34	5.71%
Quarterhorse	19,018.21	18,368.62	3.54%	17,991.72	5.71%
Paint & Appaloosa	4,226.27	4,081.91	3.54%	3,998.16	5.71%
<u>Administration</u>					
Thoroughbred	2,113.13	2,040.96	3.54%	1,999.08	5.71%
Quarterhorse	2,113.13	2,040.96	3.54%	1,999.08	5.71%
Paint & Appaloosa	469.59	453.55	3.54%	444.24	5.71%
<u>Benevolence</u>					
Thoroughbred	1,056.57	1,020.48	3.54%	999.54	5.71%
Quarterhorse	1,056.57	1,020.48	3.54%	999.54	5.71%
Paint & Appaloosa	234.79	226.76	3.54%	222.12	5.70%
<u>Promotions</u>					
Thoroughbred	2,113.13	2,040.96	3.54%	1,999.08	5.71%
Quarterhorse	2,113.13	2,040.96	3.54%	1,999.08	5.71%
Paint & Appaloosa	469.59	453.55	3.54%	444.24	5.71%
Licensee	\$939,170.94	\$907,092.20	3.54%	\$888,479.80	5.71%



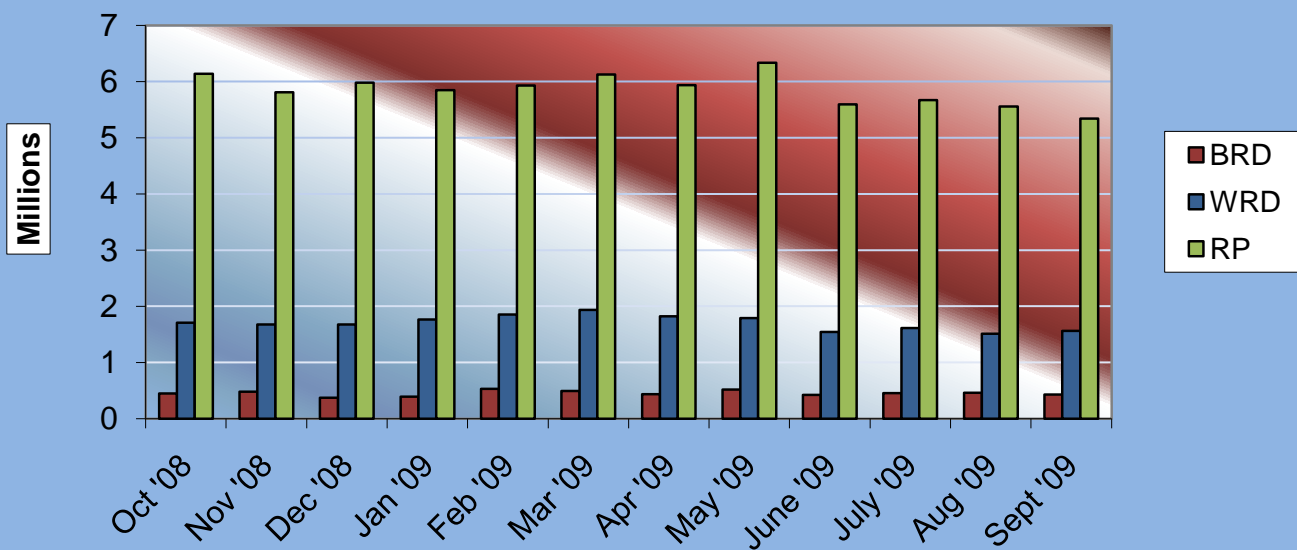
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
SEPTEMBER 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>SEPTEMBER 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,339,494.84	\$5,556,307.63	-3.90%	\$5,629,559.01	-5.15%
State Tax					
Higher Education Trust Fund	142,192.73	133,351.38	6.63%	135,109.42	5.24%
Education Reform	1,042,746.75	977,910.14	6.63%	990,802.39	5.24%
Purse Fund					
<u>Purses</u>					
Thoroughbred	545,641.10	593,830.38	-8.11%	601,659.11	-9.31%
Quarterhorse	473,846.22	515,694.80	-8.11%	522,493.45	-9.31%
Paint & Appaloosa	56,478.64	61,466.65	-8.11%	62,277.00	-9.31%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	76,581.21	83,344.61	-8.11%	84,443.39	-9.31%
Quarterhorse	86,153.86	93,762.69	-8.11%	94,998.81	-9.31%
Paint & Appaloosa	5,743.59	6,250.85	-8.12%	6,333.25	-9.31%
<u>Administration</u>					
Thoroughbred	6,381.77	6,945.38	-8.11%	7,036.95	-9.31%
Quarterhorse	5,743.59	6,250.85	-8.12%	6,333.25	-9.31%
Paint & Appaloosa	638.18	694.54	-8.11%	703.69	-9.31%
<u>Benevolence</u>					
Thoroughbred	3,190.88	3,472.69	-8.12%	3,518.47	-9.31%
Quarterhorse	2,871.80	3,125.42	-8.11%	3,166.63	-9.31%
Paint & Appaloosa	319.09	347.28	-8.12%	351.85	-9.31%
<u>Promotions</u>					
Thoroughbred	6,381.77	6,945.38	-8.11%	7,036.95	-9.31%
Quarterhorse	5,743.59	6,250.85	-8.12%	6,333.25	-9.31%
Paint & Appaloosa	638.18	694.54	-8.11%	703.69	-9.31%
Licensee	\$2,878,201.89	\$3,055,969.20	-5.82%	\$3,096,257.46	-7.04%



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

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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