

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

MAY 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  
MAY 2008**

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**STATE OF OKLAHOMA**  
**OFFICE OF THE AUDITOR AND INSPECTOR**

Jeff A. McMahan  
State Auditor and Inspector

June 16, 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 May 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 "Michelle R. Day".

Michelle R. Day, Esq.  
Deputy State Auditor and 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 2008**

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**STATE OF OKLAHOMA**  
**OFFICE OF THE AUDITOR AND INSPECTOR**

Jeff A. McMahan  
State Auditor and Inspector

**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 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,

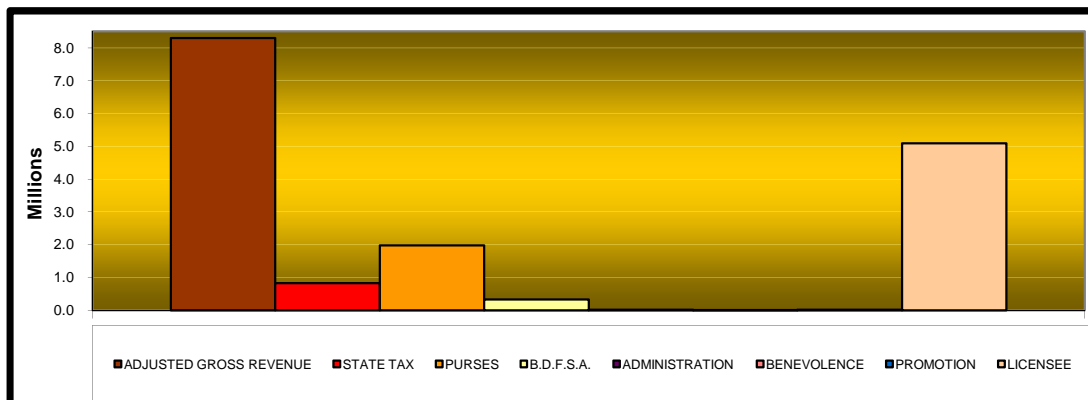
A handwritten signature in blue ink that reads "Michelle R. Day".

Michelle R. Day, Esq.  
Deputy State Auditor and Inspector

June 16, 2008

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

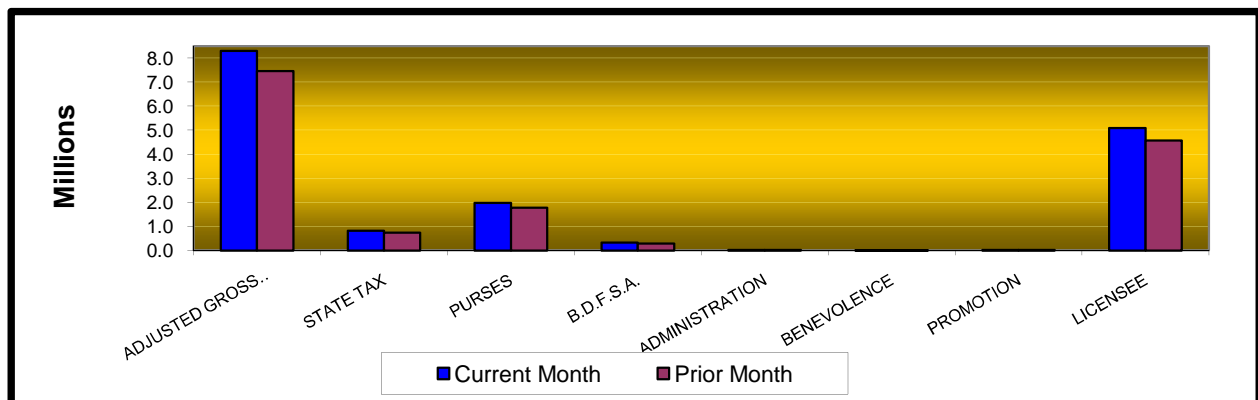
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,295,686.28</u>	<u>\$365,725.57</u>	<u>\$1,878,109.50</u>	<u>\$6,051,851.21</u>
<b>State Tax</b>				
Higher Education Trust Fund	99,548.23	4,388.71	22,537.31	72,622.21
Education Reform	730,020.40	32,183.85	165,273.64	532,562.91
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	947,608.47	35,178.23	136,280.32	776,149.92
Quarterhorse	897,426.76	36,412.55	186,989.28	674,024.93
Paint & Appaloosa	129,983.17	8,091.68	41,553.17	80,338.32
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	183,595.43	4,937.30	69,724.81	108,933.32
Quarterhorse	145,268.82	3,702.97	19,015.86	122,549.99
Paint & Appaloosa	13,218.63	822.88	4,225.75	8,170.00
<u>Administration</u>				
Thoroughbred	11,602.08	411.44	2,112.87	9,077.77
Quarterhorse	10,694.31	411.44	2,112.87	8,170.00
Paint & Appaloosa	1,468.73	91.43	469.53	907.77
<u>Benevolence</u>				
Thoroughbred	5,801.05	205.72	1,056.44	4,538.89
Quarterhorse	5,347.16	205.72	1,056.44	4,085.00
Paint & Appaloosa	734.37	45.72	234.76	453.89
<u>Promotions</u>				
Thoroughbred	11,602.09	411.44	2,112.87	9,077.78
Quarterhorse	10,694.31	411.44	2,112.87	8,170.00
Paint & Appaloosa	1,468.74	91.43	469.53	907.78
<b>Licensee</b>	<b>\$5,089,603.53</b>	<b>\$237,721.62</b>	<b>\$1,220,771.18</b>	<b>\$3,631,110.73</b>





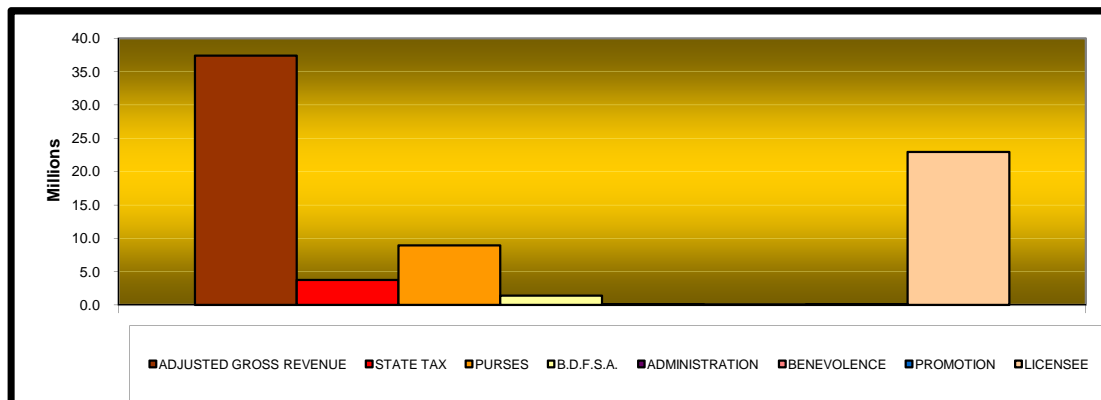
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MAY 2008**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	90	3.33%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$8,295,686.28	\$7,463,395.74	11.15%	\$6,891,163.74	20.38%
<b>State Tax</b>					
Higher Education Trust Fund	99,548.23	89,560.74	11.15%	82,693.97	20.38%
Education Reform	730,020.40	656,778.83	11.15%	606,422.41	20.38%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	947,608.47	852,031.62	11.22%	833,982.04	13.62%
Quarterhorse	897,426.76	807,294.08	11.16%	763,656.05	17.52%
Paint & Appaloosa	129,983.17	117,013.79	11.08%	109,197.79	19.03%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	183,595.43	165,385.02	11.01%	100,653.01	82.40%
Quarterhorse	145,268.82	130,612.39	11.22%	99,474.77	46.04%
Paint & Appaloosa	13,218.63	11,899.70	11.08%	11,104.86	19.03%
<u>Administration</u>					
Thoroughbred	11,602.08	10,435.05	11.18%	9,586.01	21.03%
Quarterhorse	10,694.31	9,619.56	11.17%	8,852.63	20.80%
Paint & Appaloosa	1,468.73	1,322.18	11.08%	1,233.87	19.03%
<u>Benevolence</u>					
Thoroughbred	5,801.05	5,217.52	11.18%	4,792.99	21.03%
Quarterhorse	5,347.16	4,809.78	11.17%	4,426.30	20.80%
Paint & Appaloosa	734.37	661.10	11.08%	616.94	19.03%
<u>Promotions</u>					
Thoroughbred	11,602.09	10,435.05	11.18%	9,586.01	21.03%
Quarterhorse	10,694.31	9,619.56	11.17%	8,852.63	20.80%
Paint & Appaloosa	1,468.74	1,322.18	11.08%	1,233.87	19.04%
<b>Licensee</b>	\$5,089,603.53	\$4,579,377.59	11.14%	\$4,234,797.59	20.19%



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

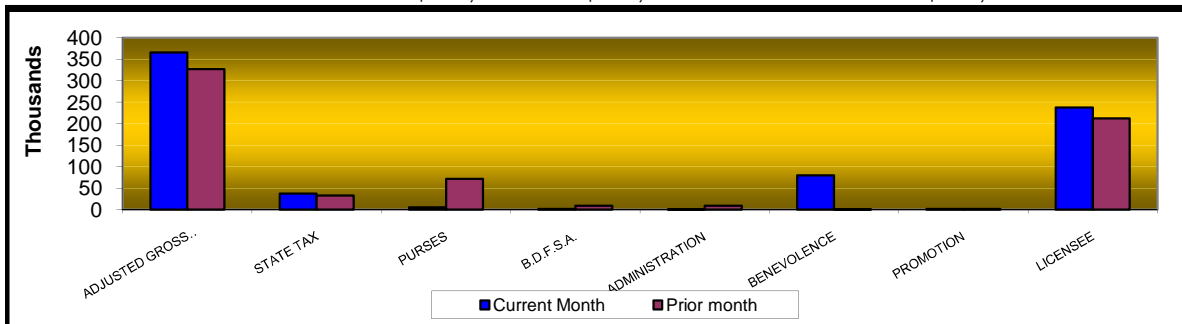
	<b><u>TOTAL</u></b>	<b><u>BLUE RIBBON DOWNS</u></b>	<b><u>WILL ROGERS DOWNS</u></b>	<b><u>REMINGTON PARK</u></b>
Gaming Days This Year	456	152	152	152
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$37,397,290.43</u>	<u>\$1,816,739.32</u>	<u>\$8,892,709.11</u>	<u>\$26,687,842.00</u>
<b>State Tax</b>				
Higher Education Trust Fund	448,767.47	21,800.87	106,712.50	320,254.10
Education Reform	3,290,961.58	159,873.07	782,558.42	2,348,530.09
<b>Purse Fund</b>				
<b><u>Purses</u></b>				
Thoroughbred	4,320,465.33	174,747.60	723,001.99	3,422,715.74
Quarterhorse	4,038,617.86	180,879.09	885,380.38	2,972,358.39
Paint & Appaloosa	591,227.63	40,195.36	196,751.19	354,281.08
Breeding Development Fund				
<b><u>Special Account</u></b>				
Thoroughbred	757,324.19	24,525.99	252,417.05	480,381.15
Quarterhorse	648,861.97	18,394.49	90,038.67	540,428.81
Paint & Appaloosa	60,124.87	4,087.67	20,008.60	36,028.60
<b><u>Administration</u></b>				
Thoroughbred	52,079.88	2,043.83	10,004.29	40,031.76
Quarterhorse	48,076.72	2,043.83	10,004.29	36,028.60
Paint & Appaloosa	6,680.52	454.18	2,223.17	4,003.17
<b><u>Benevolence</u></b>				
Thoroughbred	26,039.94	1,021.92	5,002.15	20,015.87
Quarterhorse	24,038.36	1,021.92	5,002.15	18,014.29
Paint & Appaloosa	3,340.27	227.11	1,111.57	2,001.59
<b><u>Promotions</u></b>				
Thoroughbred	52,079.89	2,043.83	10,004.29	40,031.77
Quarterhorse	48,076.72	2,043.83	10,004.29	36,028.60
Paint & Appaloosa	6,680.53	454.18	2,223.17	4,003.18
<b>Licensee</b>	<b>\$22,973,846.71</b>	<b>\$1,180,880.57</b>	<b>\$5,780,260.93</b>	<b>\$16,012,705.21</b>





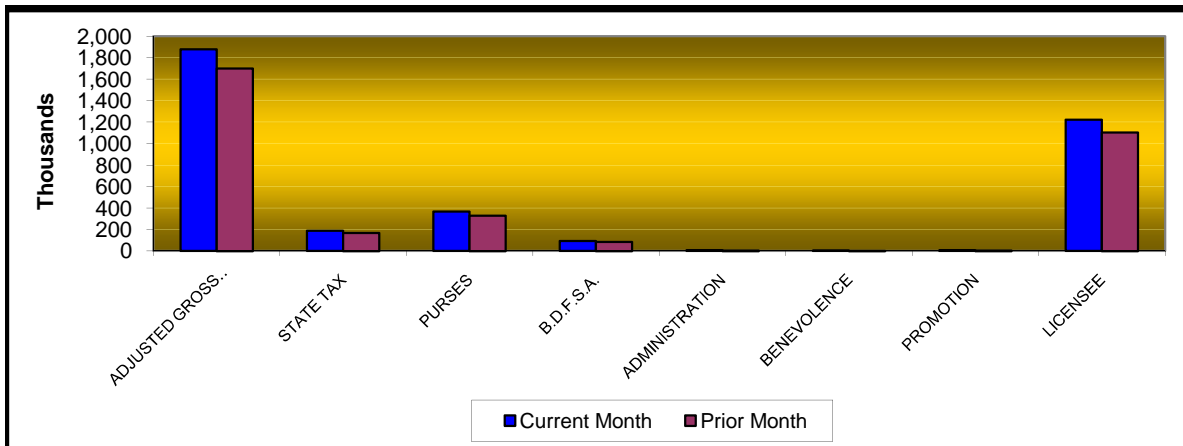
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MAY 2008**

<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>MAY 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	\$365,725.57	\$326,717.60	11.94%	\$364,168.35	0.43%
<b><u>State Tax</u></b>					
Higher Education Trust Fund	4,388.71	3,920.61	11.94%	4,370.03	0.43%
Education Reform	32,183.85	28,751.15	11.94%	32,046.81	0.43%
<b><u>Purse Fund</u></b>					
<b><u>Purses</u></b>					
Thoroughbred	35,178.23	31,426.14	11.94%	35,642.98	-1.30%
Quarterhorse	36,412.55	32,528.81	11.94%	36,257.51	0.43%
Paint & Appaloosa	8,091.68	7,228.63	11.94%	8,057.23	0.43%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	4,937.30	4,410.69	11.94%	4,301.74	14.77%
Quarterhorse	3,702.97	3,308.02	11.94%	3,687.20	0.43%
Paint & Appaloosa	822.88	735.11	11.94%	819.38	0.43%
<b><u>Administration</u></b>					
Thoroughbred	411.44	367.56	11.94%	409.69	0.43%
Quarterhorse	411.44	367.56	11.94%	409.69	0.43%
Paint & Appaloosa	91.43	81.68	11.94%	91.04	0.43%
<b><u>Benevolence</u></b>					
Thoroughbred	205.72	183.78	11.94%	204.84	0.43%
Quarterhorse	205.72	183.78	11.94%	204.84	0.43%
Paint & Appaloosa	45.72	40.84	11.95%	45.52	0.44%
<b><u>Promotions</u></b>					
Thoroughbred	411.44	367.56	11.94%	409.69	0.43%
Quarterhorse	411.44	367.56	11.94%	409.69	0.43%
Paint & Appaloosa	91.43	81.68	11.94%	91.04	0.43%
<b>Licensee</b>	<b>\$237,721.62</b>	<b>\$212,366.44</b>	<b>11.94%</b>	<b>\$236,709.43</b>	<b>0.43%</b>



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

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MAY 2007</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,878,109.50	\$1,700,085.26	10.47%	\$1,637,818.56	14.67%
<b>State Tax</b>					
Higher Education Trust Fund	22,537.31	20,401.02	10.47%	19,653.82	14.67%
Education Reform	165,273.64	149,607.51	10.47%	144,128.04	14.67%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	136,280.32	123,362.44	10.47%	160,301.49	-14.98%
Quarterhorse	186,989.28	169,264.74	10.47%	163,065.31	14.67%
Paint & Appaloosa	41,553.17	37,614.39	10.47%	36,236.74	14.67%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	69,724.81	63,115.66	10.47%	19,346.73	260.40%
Quarterhorse	19,015.86	17,213.36	10.47%	16,582.91	14.67%
Paint & Appaloosa	4,225.75	3,825.19	10.47%	3,685.09	14.67%
<u>Administration</u>					
Thoroughbred	2,112.87	1,912.60	10.47%	1,842.55	14.67%
Quarterhorse	2,112.87	1,912.60	10.47%	1,842.55	14.67%
Paint & Appaloosa	469.53	425.01	10.48%	409.45	14.67%
<u>Benevolence</u>					
Thoroughbred	1,056.44	956.30	10.47%	921.27	14.67%
Quarterhorse	1,056.44	956.30	10.47%	921.27	14.67%
Paint & Appaloosa	234.76	212.51	10.47%	204.73	14.67%
<u>Promotions</u>					
Thoroughbred	2,112.87	1,912.60	10.47%	1,842.55	14.67%
Quarterhorse	2,112.87	1,912.60	10.47%	1,842.55	14.67%
Paint & Appaloosa	469.53	425.01	10.48%	409.45	14.67%
<b>Licensee</b>	\$1,220,771.18	\$1,105,055.42	10.47%	\$1,064,582.06	14.67%



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

**Remington Park**

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

Adjusted Gross Revenue	\$6,051,851.21	\$5,436,592.88	11.32%	\$4,889,176.83	23.78%
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**State Tax**

Higher Education Trust Fund	72,622.21	65,239.11	11.32%	58,670.12	23.78%
Education Reform	532,562.91	478,420.17	11.32%	430,247.56	23.78%

**Purse Fund**

**Purses**

Thoroughbred	776,149.92	697,243.04	11.32%	638,037.57	21.65%
Quarterhorse	674,024.93	605,500.53	11.32%	564,333.23	19.44%
Paint & Appaloosa	80,338.32	72,170.77	11.32%	64,903.82	23.78%

**Breeding Development Fund**

**Special Account**

Thoroughbred	108,933.32	97,858.67	11.32%	77,004.54	41.46%
Quarterhorse	122,549.99	110,091.01	11.32%	79,204.66	54.73%
Paint & Appaloosa	8,170.00	7,339.40	11.32%	6,600.39	23.78%

**Administration**

Thoroughbred	9,077.77	8,154.89	11.32%	7,333.77	23.78%
Quarterhorse	8,170.00	7,339.40	11.32%	6,600.39	23.78%
Paint & Appaloosa	907.77	815.49	11.32%	733.38	23.78%

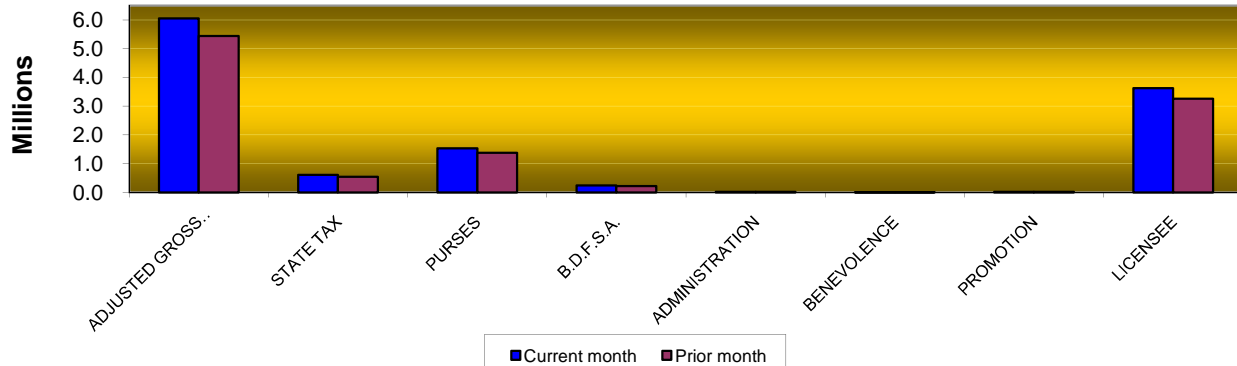
**Benevolence**

Thoroughbred	4,538.89	4,077.44	11.32%	3,666.88	23.78%
Quarterhorse	4,085.00	3,669.70	11.32%	3,300.19	23.78%
Paint & Appaloosa	453.89	407.75	11.32%	366.69	23.78%

**Promotions**

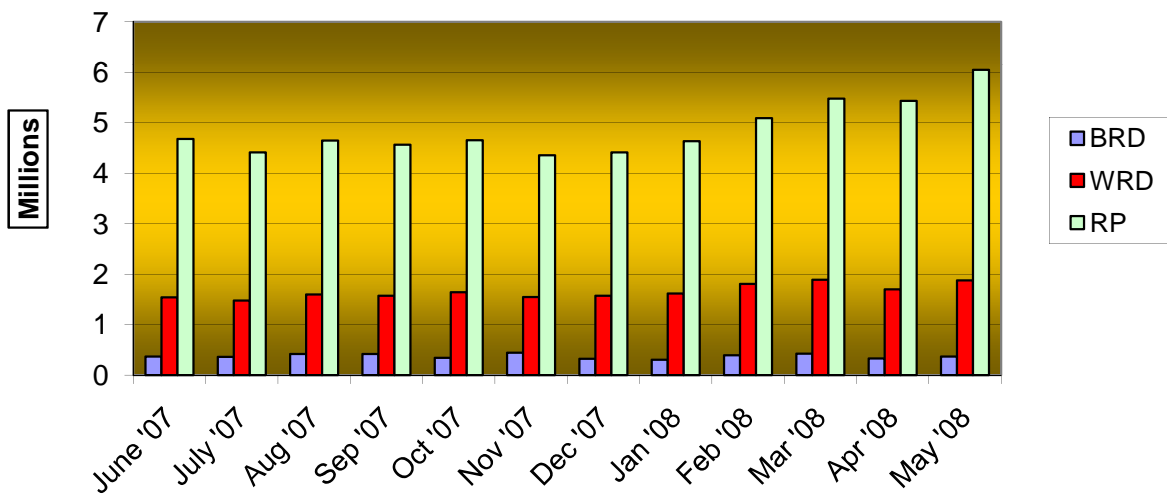
Thoroughbred	9,077.78	8,154.89	11.32%	7,333.77	23.78%
Quarterhorse	8,170.00	7,339.40	11.32%	6,600.39	23.78%
Paint & Appaloosa	907.78	815.49	11.32%	733.38	23.78%

<b>Licensee</b>	<b>\$3,631,110.73</b>	<b>\$3,261,955.73</b>	<b>11.32%</b>	<b>\$2,933,506.10</b>	<b>23.78%</b>
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OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
MAY 2008

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS





**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)**