

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

APRIL 2008

**GAMING  
AUDIT**



**Jeff A. McMahan**

Oklahoma State Auditor  
& Inspector

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS  
AND REMINGTON PARK  
APRIL 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 OF OKLAHOMA**  
**OFFICE OF THE AUDITOR AND INSPECTOR**

Jeff A. McMahan  
State Auditor and Inspector

May 13, 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 April 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 APRIL 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 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 April 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,

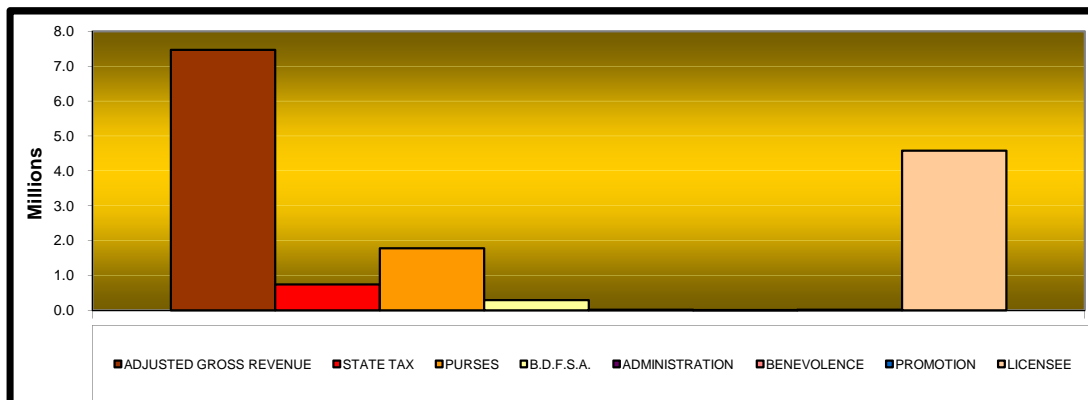
A handwritten signature in blue ink that reads "Michelle R. Day".

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

May 12, 2008

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

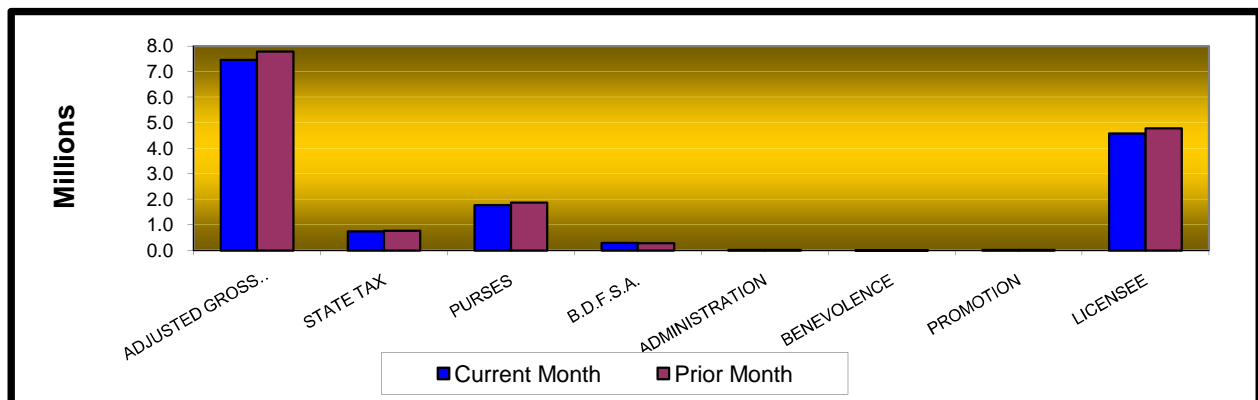
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Month	90	30	30	30
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$7,463,395.74</u>	<u>\$326,717.60</u>	<u>\$1,700,085.26</u>	<u>\$5,436,592.88</u>
<b>State Tax</b>				
Higher Education Trust Fund	89,560.74	3,920.61	20,401.02	65,239.11
Education Reform	656,778.83	28,751.15	149,607.51	478,420.17
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	852,031.62	31,426.14	123,362.44	697,243.04
Quarterhorse	807,294.08	32,528.81	169,264.74	605,500.53
Paint & Appaloosa	117,013.79	7,228.63	37,614.39	72,170.77
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	165,385.02	4,410.69	63,115.66	97,858.67
Quarterhorse	130,612.39	3,308.02	17,213.36	110,091.01
Paint & Appaloosa	11,899.70	735.11	3,825.19	7,339.40
<u>Administration</u>				
Thoroughbred	10,435.05	367.56	1,912.60	8,154.89
Quarterhorse	9,619.56	367.56	1,912.60	7,339.40
Paint & Appaloosa	1,322.18	81.68	425.01	815.49
<u>Benevolence</u>				
Thoroughbred	5,217.52	183.78	956.30	4,077.44
Quarterhorse	4,809.78	183.78	956.30	3,669.70
Paint & Appaloosa	661.10	40.84	212.51	407.75
<u>Promotions</u>				
Thoroughbred	10,435.05	367.56	1,912.60	8,154.89
Quarterhorse	9,619.56	367.56	1,912.60	7,339.40
Paint & Appaloosa	1,322.18	81.68	425.01	815.49
<b>Licensee</b>	<b>\$4,579,377.59</b>	<b>\$212,366.44</b>	<b>\$1,105,055.42</b>	<b>\$3,261,955.73</b>





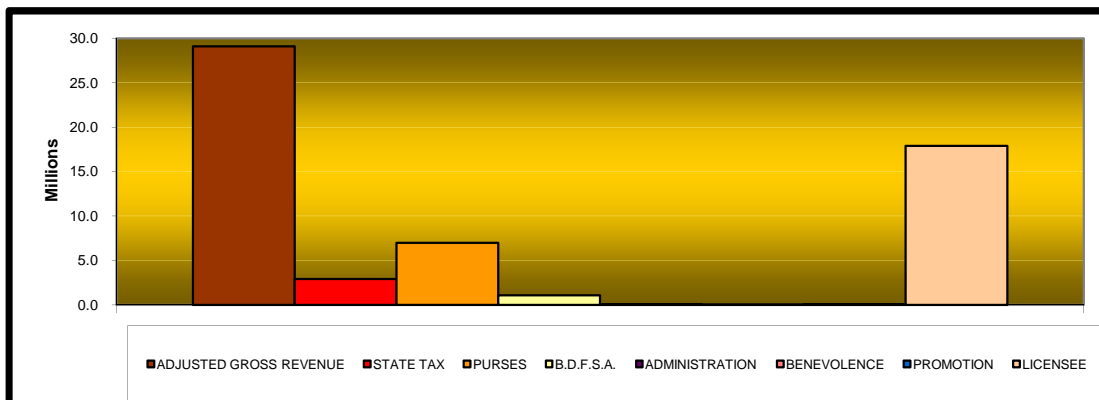
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2008**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	90	93	-3.23%	90	0.00%
Opening Date					
Adjusted Gross Revenue	\$7,463,395.74	\$7,786,440.08	-4.15%	\$6,910,081.11	8.01%
<b>State Tax</b>					
Higher Education Trust Fund	89,560.74	93,437.28	-4.15%	82,920.97	8.01%
Education Reform	656,778.83	685,206.73	-4.15%	608,087.14	8.01%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	852,031.62	907,535.09	-6.12%	835,521.91	1.98%
Quarterhorse	807,294.08	839,918.11	-3.88%	765,387.98	5.48%
Paint & Appaloosa	117,013.79	123,815.83	-5.49%	109,700.88	6.67%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	165,385.02	146,742.10	12.70%	100,838.85	64.01%
Quarterhorse	130,612.39	134,278.27	-2.73%	99,608.29	31.13%
Paint & Appaloosa	11,899.70	12,591.46	-5.49%	11,156.03	6.67%
<u>Administration</u>					
Thoroughbred	10,435.05	10,813.10	-3.50%	9,603.70	8.66%
Quarterhorse	9,619.56	9,991.76	-3.73%	8,871.75	8.43%
Paint & Appaloosa	1,322.18	1,399.04	-5.49%	1,239.55	6.67%
<u>Benevolence</u>					
Thoroughbred	5,217.52	5,406.54	-3.50%	4,801.85	8.66%
Quarterhorse	4,809.78	4,995.87	-3.72%	4,435.88	8.43%
Paint & Appaloosa	661.10	699.51	-5.49%	619.78	6.67%
<u>Promotions</u>					
Thoroughbred	10,435.05	10,813.10	-3.50%	9,603.70	8.66%
Quarterhorse	9,619.56	9,991.76	-3.73%	8,871.75	8.43%
Paint & Appaloosa	1,322.18	1,399.04	-5.49%	1,239.55	6.67%
<b>Licensee</b>	\$4,579,377.59	\$4,787,405.49	-4.35%	\$4,247,571.55	7.81%



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

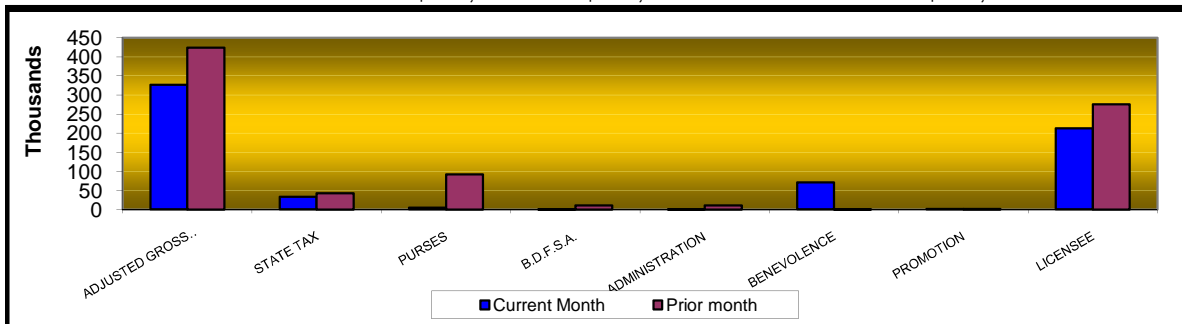
	<b><u>TOTAL</u></b>	<b><u>BLUE RIBBON DOWNS</u></b>	<b><u>WILL ROGERS DOWNS</u></b>	<b><u>REMINGTON PARK</u></b>
Gaming Days This Year	363	121	121	121
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$29,101,604.15</u>	<u>\$1,451,013.75</u>	<u>\$7,014,599.61</u>	<u>\$20,635,990.79</u>
<b>State Tax</b>				
Higher Education Trust Fund	349,219.24	17,412.16	84,175.19	247,631.89
Education Reform	2,560,941.18	127,689.22	617,284.78	1,815,967.18
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	3,372,856.86	139,569.37	586,721.67	2,646,565.82
Quarterhorse	3,141,191.10	144,466.54	698,391.10	2,298,333.46
Paint & Appaloosa	461,244.46	32,103.68	155,198.02	273,942.76
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	573,728.76	19,588.69	182,692.24	371,447.83
Quarterhorse	503,593.15	14,691.52	71,022.81	417,878.82
Paint & Appaloosa	46,906.24	3,264.79	15,782.85	27,858.60
<u>Administration</u>				
Thoroughbred	40,477.80	1,632.39	7,891.42	30,953.99
Quarterhorse	37,382.41	1,632.39	7,891.42	27,858.60
Paint & Appaloosa	5,211.79	362.75	1,753.64	3,095.40
<u>Benevolence</u>				
Thoroughbred	20,238.89	816.20	3,945.71	15,476.98
Quarterhorse	18,691.20	816.20	3,945.71	13,929.29
Paint & Appaloosa	2,605.90	181.39	876.81	1,547.70
<u>Promotions</u>				
Thoroughbred	40,477.80	1,632.39	7,891.42	30,953.99
Quarterhorse	37,382.41	1,632.39	7,891.42	27,858.60
Paint & Appaloosa	5,211.79	362.75	1,753.64	3,095.40
<b>Licensee</b>	<b>\$17,884,243.18</b>	<b>\$943,158.95</b>	<b>\$4,559,489.75</b>	<b>\$12,381,594.48</b>





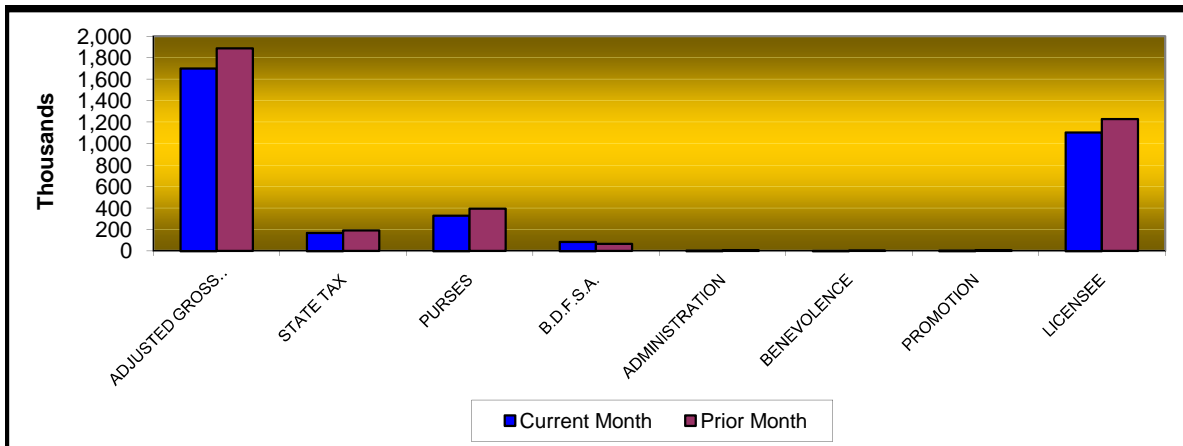
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 2008**

<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>APRIL 2007</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$326,717.60	\$423,616.84	-22.87%	\$352,605.04	-7.34%
<b><u>State Tax</u></b>					
Higher Education Trust Fund	3,920.61	5,083.40	-22.87%	4,231.26	-7.34%
Education Reform	28,751.15	37,278.28	-22.87%	31,029.24	-7.34%
<b><u>Purse Fund</u></b>					
<b><u>Purses</u></b>					
Thoroughbred	31,426.14	40,746.64	-22.87%	34,511.22	-8.94%
Quarterhorse	32,528.81	42,176.35	-22.87%	35,106.24	-7.34%
Paint & Appaloosa	7,228.63	9,372.52	-22.87%	7,801.39	-7.34%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	4,410.69	5,718.83	-22.87%	4,165.15	5.90%
Quarterhorse	3,308.02	4,289.12	-22.87%	3,570.13	-7.34%
Paint & Appaloosa	735.11	953.15	-22.88%	793.36	-7.34%
<b><u>Administration</u></b>					
Thoroughbred	367.56	476.57	-22.87%	396.68	-7.34%
Quarterhorse	367.56	476.57	-22.87%	396.68	-7.34%
Paint & Appaloosa	81.68	105.90	-22.87%	88.15	-7.34%
<b><u>Benevolence</u></b>					
Thoroughbred	183.78	238.28	-22.87%	198.34	-7.34%
Quarterhorse	183.78	238.28	-22.87%	198.34	-7.34%
Paint & Appaloosa	40.84	52.96	-22.89%	44.08	-7.35%
<b><u>Promotions</u></b>					
Thoroughbred	367.56	476.57	-22.87%	396.68	-7.34%
Quarterhorse	367.56	476.57	-22.87%	396.68	-7.34%
Paint & Appaloosa	81.68	105.90	-22.87%	88.15	-7.34%
<b>Licensee</b>	<b>\$212,366.44</b>	<b>\$275,350.95</b>	<b>-22.87%</b>	<b>\$229,193.27</b>	<b>-7.34%</b>



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

<b><u>Will Rogers Downs</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>PRIOR MONTH</u></b>	<b><u>% CHANGE</u></b>	<b><u>APRIL 2007</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,700,085.26	\$1,887,211.96	-9.92%	\$1,677,852.66	1.33%
<b>State Tax</b>					
Higher Education Trust Fund	20,401.02	22,646.54	-9.92%	20,134.23	1.33%
Education Reform	149,607.51	166,074.66	-9.92%	147,651.04	1.33%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	123,362.44	164,541.30	-25.03%	164,219.83	-24.88%
Quarterhorse	169,264.74	187,895.55	-9.92%	167,051.21	1.33%
Paint & Appaloosa	37,614.39	41,754.57	-9.92%	37,122.49	1.33%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	63,115.66	42,462.27	48.64%	19,819.64	218.45%
Quarterhorse	17,213.36	19,108.02	-9.92%	16,988.26	1.33%
Paint & Appaloosa	3,825.19	4,246.23	-9.92%	3,775.18	1.32%
<b><u>Administration</u></b>					
Thoroughbred	1,912.60	2,123.11	-9.92%	1,887.58	1.33%
Quarterhorse	1,912.60	2,123.11	-9.92%	1,887.58	1.33%
Paint & Appaloosa	425.01	471.80	-9.92%	419.46	1.32%
<b><u>Benevolence</u></b>					
Thoroughbred	956.30	1,061.56	-9.92%	943.79	1.33%
Quarterhorse	956.30	1,061.56	-9.92%	943.79	1.33%
Paint & Appaloosa	212.51	235.89	-9.91%	209.73	1.33%
<b><u>Promotions</u></b>					
Thoroughbred	1,912.60	2,123.11	-9.92%	1,887.58	1.33%
Quarterhorse	1,912.60	2,123.11	-9.92%	1,887.58	1.33%
Paint & Appaloosa	425.01	471.80	-9.92%	419.46	1.32%
<b>Licensee</b>	<b>\$1,105,055.42</b>	<b>\$1,226,687.77</b>	<b>-9.92%</b>	<b>\$1,090,604.23</b>	<b>1.33%</b>



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

**Remington Park**

	<b><u>CURRENT MONTH</u></b>	<b><u>PRIOR MONTH</u></b>	<b><u>% CHANGE</u></b>	<b><u>APRIL 2007</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				

Adjusted Gross Revenue	\$5,436,592.88	\$5,475,611.28	-0.71%	\$4,879,623.41	11.41%
------------------------	----------------	----------------	--------	----------------	--------

**State Tax**

Higher Education Trust Fund	65,239.11	65,707.34	-0.71%	58,555.48	11.41%
Education Reform	478,420.17	481,853.79	-0.71%	429,406.86	11.41%

**Purse Fund**

**Purses**

Thoroughbred	697,243.04	702,247.15	-0.71%	636,790.86	9.49%
Quarterhorse	605,500.53	609,846.21	-0.71%	563,230.53	7.50%
Paint & Appaloosa	72,170.77	72,688.74	-0.71%	64,777.00	11.41%

**Breeding Development Fund**

**Special Account**

Thoroughbred	97,858.67	98,561.00	-0.71%	76,854.06	27.33%
Quarterhorse	110,091.01	110,881.13	-0.71%	79,049.90	39.27%
Paint & Appaloosa	7,339.40	7,392.08	-0.71%	6,587.49	11.41%

**Administration**

Thoroughbred	8,154.89	8,213.42	-0.71%	7,319.44	11.41%
Quarterhorse	7,339.40	7,392.08	-0.71%	6,587.49	11.41%
Paint & Appaloosa	815.49	821.34	-0.71%	731.94	11.41%

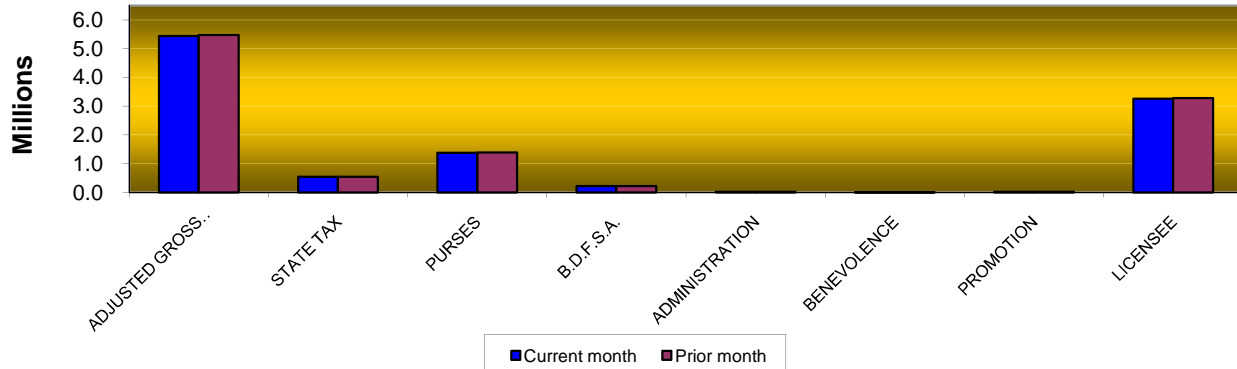
**Benevolence**

Thoroughbred	4,077.44	4,106.70	-0.71%	3,659.72	11.41%
Quarterhorse	3,669.70	3,696.03	-0.71%	3,293.75	11.41%
Paint & Appaloosa	407.75	410.66	-0.71%	365.97	11.42%

**Promotions**

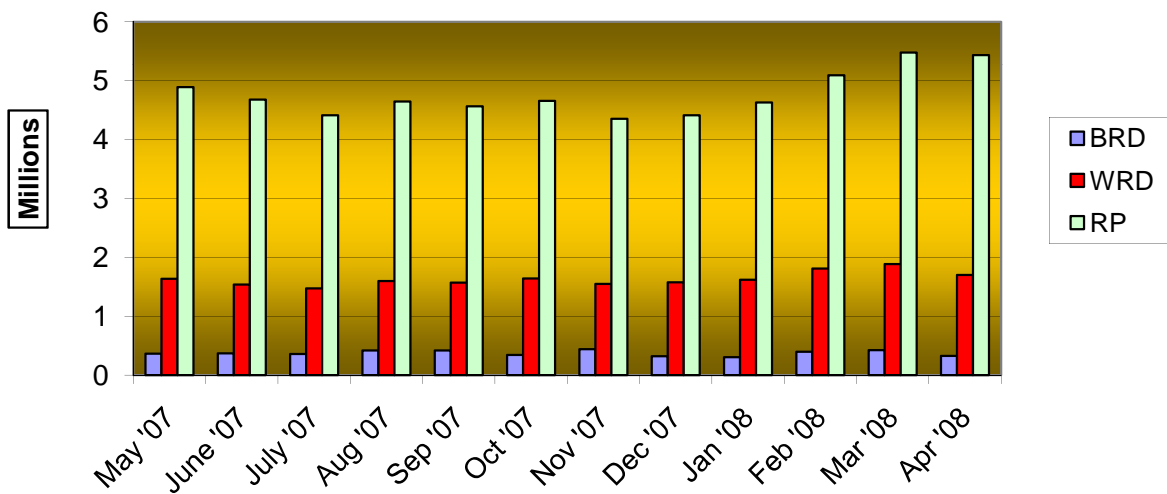
Thoroughbred	8,154.89	8,213.42	-0.71%	7,319.44	11.41%
Quarterhorse	7,339.40	7,392.08	-0.71%	6,587.49	11.41%
Paint & Appaloosa	815.49	821.34	-0.71%	731.94	11.41%

<b>Licensee</b>	<b>\$3,261,955.73</b>	<b>\$3,285,366.77</b>	<b>-0.71%</b>	<b>\$2,927,774.05</b>	<b>11.41%</b>
-----------------	-----------------------	-----------------------	---------------	-----------------------	---------------



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
APRIL 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)**