

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

FEBRUARY 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
FEBRUARY 2008**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

March 11, 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 February 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 FEBRUARY 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 February 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,

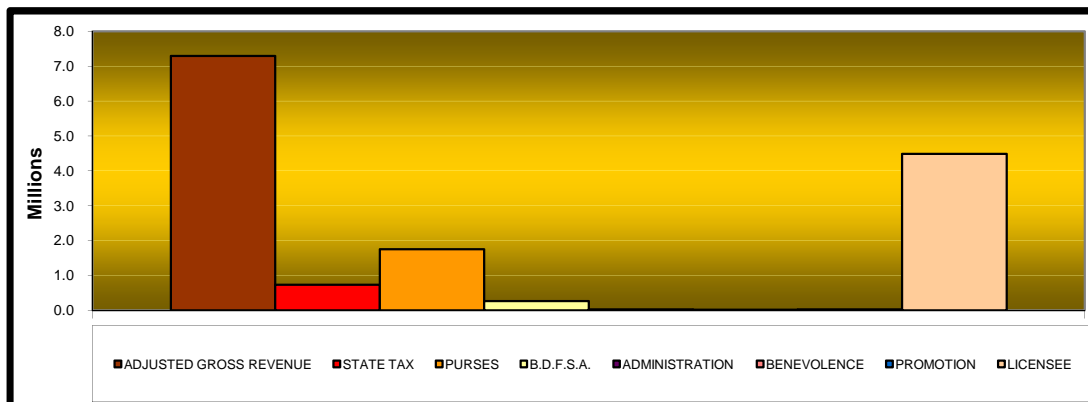
A handwritten signature in blue ink that reads "Michelle R. Day".

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

March 10, 2008

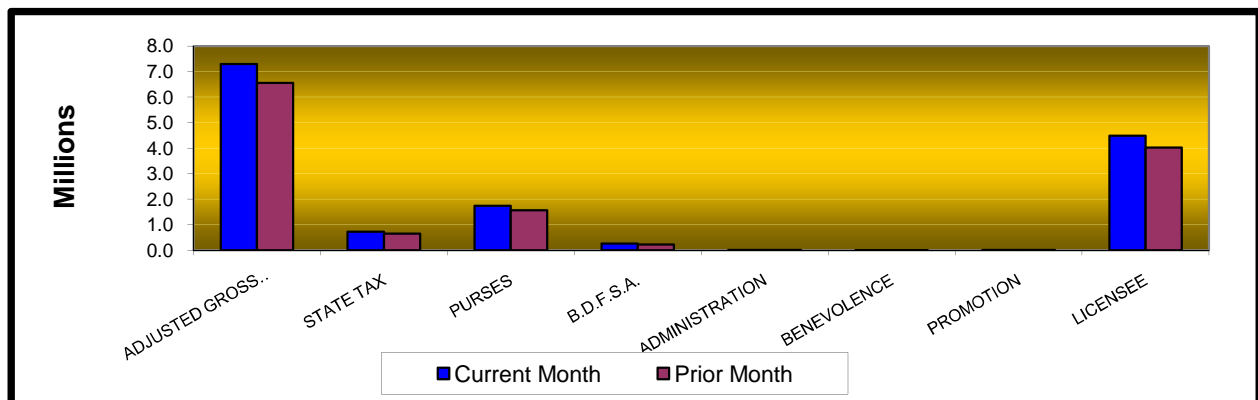
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
FEBRUARY 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	87	29	29	29
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$7,296,561.80</u>	<u>\$396,080.85</u>	<u>\$1,809,342.50</u>	<u>\$5,091,138.45</u>
State Tax				
Higher Education Trust Fund	87,558.74	4,752.97	21,712.11	61,093.66
Education Reform	642,097.44	34,855.12	159,222.14	448,020.18
Purse Fund				
<u>Purses</u>				
Thoroughbred	848,788.58	38,098.02	157,752.05	652,938.51
Quarterhorse	786,603.00	39,434.79	180,142.67	567,025.54
Paint & Appaloosa	116,379.85	8,763.29	40,031.70	67,584.86
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	137,697.79	5,347.09	40,710.21	91,640.49
Quarterhorse	125,425.46	4,010.32	18,319.59	103,095.55
Paint & Appaloosa	11,835.24	891.18	4,071.02	6,873.04
<u>Administration</u>				
Thoroughbred	10,117.81	445.59	2,035.51	7,636.71
Quarterhorse	9,354.14	445.59	2,035.51	6,873.04
Paint & Appaloosa	1,315.03	99.02	452.34	763.67
<u>Benevolence</u>				
Thoroughbred	5,058.90	222.80	1,017.75	3,818.35
Quarterhorse	4,677.07	222.80	1,017.75	3,436.52
Paint & Appaloosa	657.52	49.52	226.16	381.84
<u>Promotions</u>				
Thoroughbred	10,117.81	445.59	2,035.51	7,636.71
Quarterhorse	9,354.14	445.59	2,035.51	6,873.04
Paint & Appaloosa	1,315.03	99.02	452.34	763.67
Licensee	\$4,488,208.25	\$257,452.55	\$1,176,072.63	\$3,054,683.07



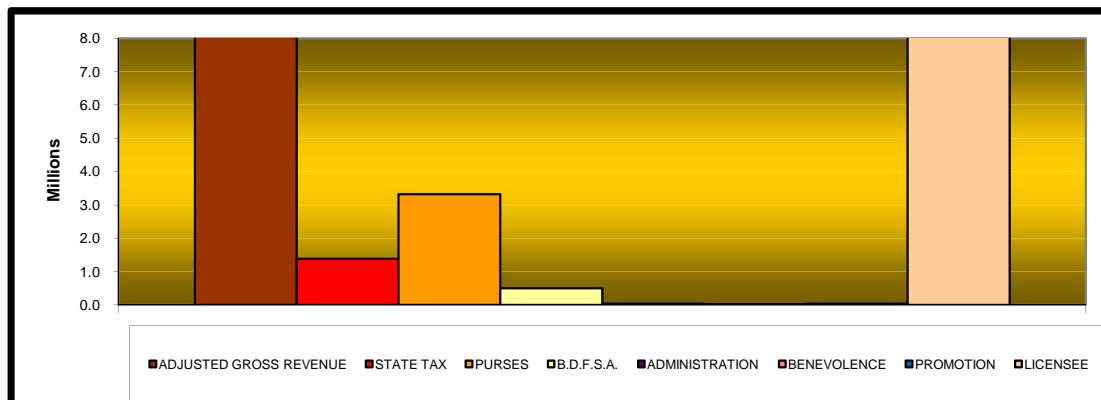
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
FEBRUARY 2008**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	87	93	-6.45%	84	3.57%
Opening Date					
Adjusted Gross Revenue	\$7,296,561.80	\$6,555,206.53	11.31%	\$6,593,859.60	10.66%
State Tax					
Higher Education Trust Fund	87,558.74	78,662.48	11.31%	79,126.31	10.66%
Education Reform	642,097.44	576,858.18	11.31%	580,259.64	10.66%
Purse Fund					
<u>Purses</u>					
Thoroughbred	848,788.58	764,501.57	11.03%	795,389.34	6.71%
Quarterhorse	786,603.00	707,375.91	11.20%	729,439.64	7.84%
Paint & Appaloosa	116,379.85	104,034.99	11.87%	105,195.32	10.63%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	137,697.79	123,903.85	11.13%	95,995.26	43.44%
Quarterhorse	125,425.46	113,277.03	10.72%	94,696.72	32.45%
Paint & Appaloosa	11,835.24	10,579.84	11.87%	10,697.83	10.63%
<u>Administration</u>					
Thoroughbred	10,117.81	9,111.84	11.04%	9,142.42	10.67%
Quarterhorse	9,354.14	8,416.95	11.13%	8,452.69	10.66%
Paint & Appaloosa	1,315.03	1,175.54	11.87%	1,188.64	10.63%
<u>Benevolence</u>					
Thoroughbred	5,058.90	4,555.93	11.04%	4,571.20	10.67%
Quarterhorse	4,677.07	4,208.48	11.13%	4,226.34	10.66%
Paint & Appaloosa	657.52	587.77	11.87%	594.32	10.63%
<u>Promotions</u>					
Thoroughbred	10,117.81	9,111.84	11.04%	9,142.42	10.67%
Quarterhorse	9,354.14	8,416.95	11.13%	8,452.69	10.66%
Paint & Appaloosa	1,315.03	1,175.54	11.87%	1,188.64	10.63%
Licensee	\$4,488,208.25	\$4,029,251.83	11.39%	\$4,056,100.18	10.65%



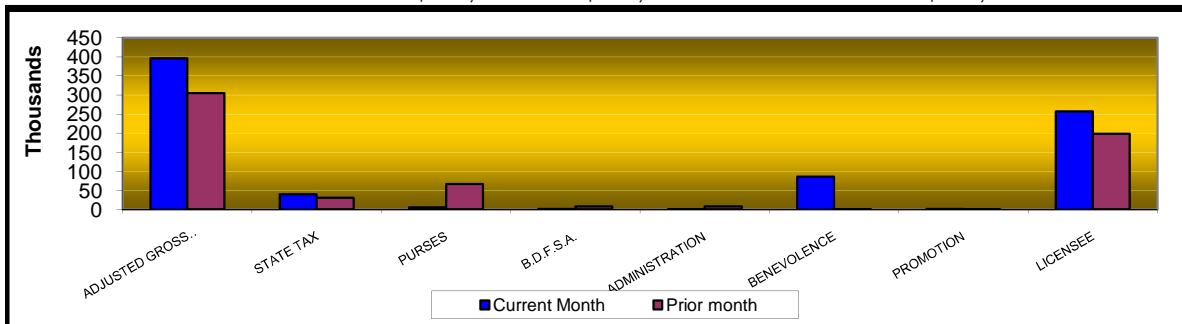
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	180	60	60	60
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$13,851,768.33</u>	<u>\$700,679.31</u>	<u>\$3,427,302.39</u>	<u>\$9,723,786.63</u>
State Tax				
Higher Education Trust Fund	166,221.22	8,408.15	41,127.63	116,685.44
Education Reform	1,218,955.62	61,659.79	301,602.61	855,693.22
Purse Fund				
<u>Purses</u>				
Thoroughbred	1,613,290.15	67,396.59	298,817.93	1,247,075.63
Quarterhorse	1,493,978.91	69,761.38	341,230.81	1,082,986.72
Paint & Appaloosa	220,414.84	15,502.53	75,829.06	129,083.25
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	261,601.64	9,459.17	77,114.31	175,028.16
Quarterhorse	238,702.49	7,094.38	34,701.43	196,906.68
Paint & Appaloosa	22,415.08	1,576.53	7,711.43	13,127.12
<u>Administration</u>				
Thoroughbred	19,229.65	788.26	3,855.71	14,585.68
Quarterhorse	17,771.09	788.26	3,855.71	13,127.12
Paint & Appaloosa	2,490.57	175.17	856.83	1,458.57
<u>Benevolence</u>				
Thoroughbred	9,614.83	394.14	1,927.85	7,292.84
Quarterhorse	8,885.55	394.14	1,927.85	6,563.56
Paint & Appaloosa	1,245.29	87.59	428.41	729.29
<u>Promotions</u>				
Thoroughbred	19,229.65	788.26	3,855.71	14,585.68
Quarterhorse	17,771.09	788.26	3,855.71	13,127.12
Paint & Appaloosa	2,490.57	175.17	856.83	1,458.57
Licensee	\$8,517,460.10	\$455,441.56	\$2,227,746.56	\$5,834,271.98



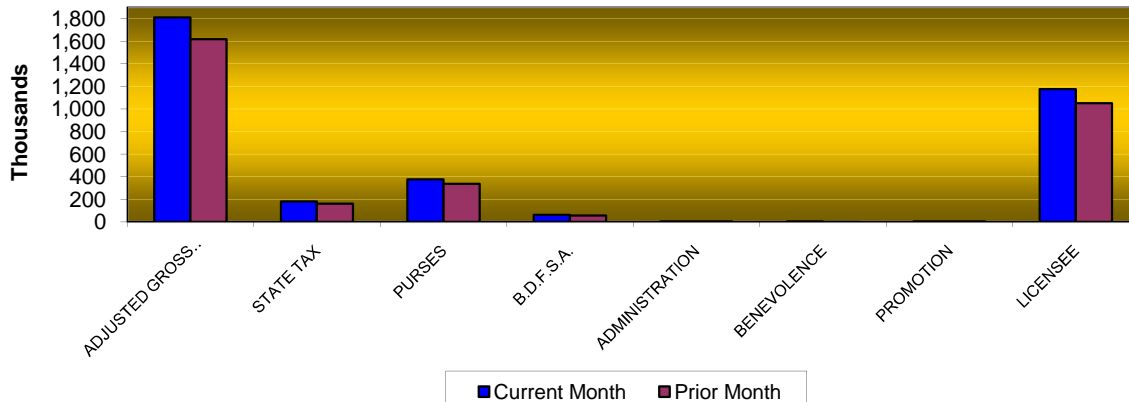
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
FEBRUARY 2008**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2007</u>	<u>% CHANGE</u>
Gaming Days	29	31	-6.45%	28	3.57%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$396,080.85	\$304,598.46	30.03%	\$396,019.56	0.02%
<u>State Tax</u>					
Higher Education Trust Fund	4,752.97	3,655.18	30.03%	4,752.23	0.02%
Education Reform	34,855.12	26,804.67	30.03%	34,849.72	0.02%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	38,098.02	29,298.57	30.03%	38,760.41	-1.71%
Quarterhorse	39,434.79	30,326.59	30.03%	39,428.70	0.02%
Paint & Appaloosa	8,763.29	6,739.24	30.03%	8,761.93	0.02%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,347.09	4,112.08	30.03%	4,677.98	14.30%
Quarterhorse	4,010.32	3,084.06	30.03%	4,009.70	0.02%
Paint & Appaloosa	891.18	685.35	30.03%	891.04	0.02%
<u>Administration</u>					
Thoroughbred	445.59	342.67	30.03%	445.53	0.01%
Quarterhorse	445.59	342.67	30.03%	445.53	0.01%
Paint & Appaloosa	99.02	76.15	30.03%	99.00	0.02%
<u>Benevolence</u>					
Thoroughbred	222.80	171.34	30.03%	222.76	0.02%
Quarterhorse	222.80	171.34	30.03%	222.76	0.02%
Paint & Appaloosa	49.52	38.07	30.08%	49.50	0.04%
<u>Promotions</u>					
Thoroughbred	445.59	342.67	30.03%	445.53	0.01%
Quarterhorse	445.59	342.67	30.03%	445.53	0.01%
Paint & Appaloosa	99.02	76.15	30.03%	99.00	0.02%
Licensee	\$257,452.55	\$197,988.99	30.03%	\$257,412.71	0.02%



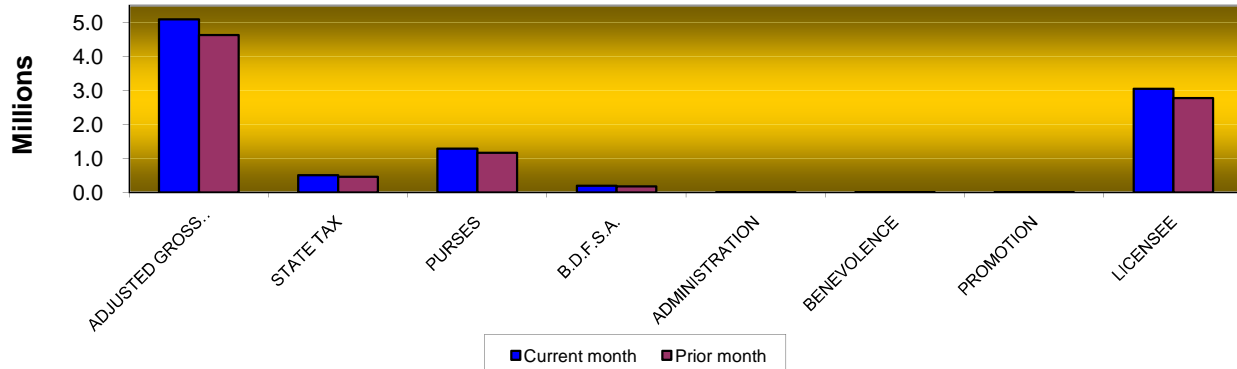
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
FEBRUARY 2008**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2007</u>	<u>% CHANGE</u>
Gaming Days	29	31	-6.45%	28	3.57%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,809,342.50	\$1,617,959.89	11.83%	\$1,599,669.03	13.11%
State Tax					
Higher Education Trust Fund	21,712.11	19,415.52	11.83%	19,196.03	13.11%
Education Reform	159,222.14	142,380.47	11.83%	140,770.87	13.11%
Purse Fund					
<u>Purses</u>					
Thoroughbred	157,752.05	141,065.88	11.83%	156,567.61	0.76%
Quarterhorse	180,142.67	161,088.14	11.83%	159,267.05	13.11%
Paint & Appaloosa	40,031.70	35,797.36	11.83%	35,392.67	13.11%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	40,710.21	36,404.10	11.83%	18,896.09	115.44%
Quarterhorse	18,319.59	16,381.84	11.83%	16,196.65	13.11%
Paint & Appaloosa	4,071.02	3,640.41	11.83%	3,599.26	13.11%
<u>Administration</u>					
Thoroughbred	2,035.51	1,820.20	11.83%	1,799.63	13.11%
Quarterhorse	2,035.51	1,820.20	11.83%	1,799.63	13.11%
Paint & Appaloosa	452.34	404.49	11.83%	399.92	13.11%
<u>Benevolence</u>					
Thoroughbred	1,017.75	910.10	11.83%	899.81	13.11%
Quarterhorse	1,017.75	910.10	11.83%	899.81	13.11%
Paint & Appaloosa	226.16	202.25	11.82%	199.96	13.10%
<u>Promotions</u>					
Thoroughbred	2,035.51	1,820.20	11.83%	1,799.63	13.11%
Quarterhorse	2,035.51	1,820.20	11.83%	1,799.63	13.11%
Paint & Appaloosa	452.34	404.49	11.83%	399.92	13.11%
Licensee	\$1,176,072.63	\$1,051,673.93	11.83%	\$1,039,784.86	13.11%



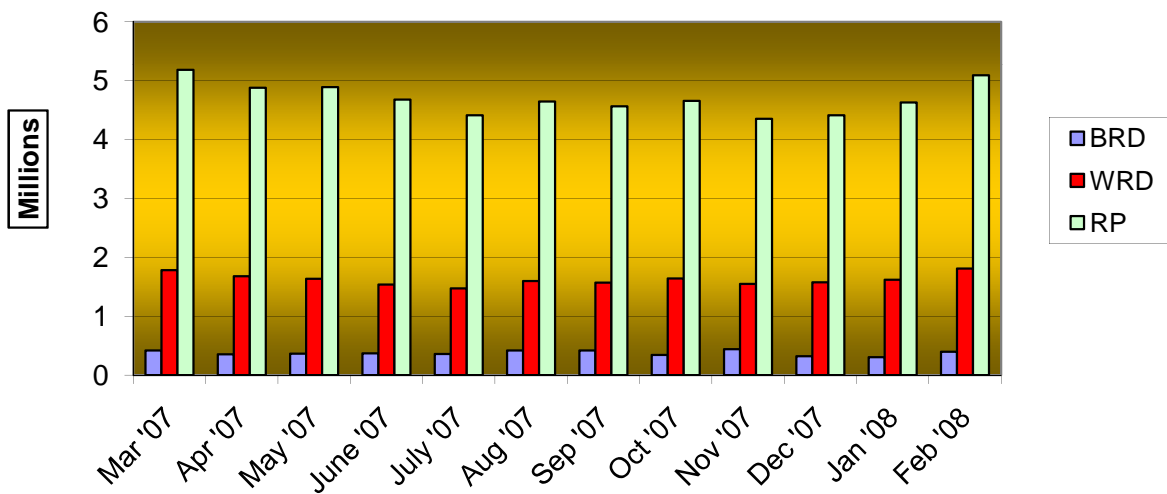
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
FEBRUARY 2008**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2007</u>	<u>% CHANGE</u>
Gaming Days	29	31	-6.45%	28	3.57%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,091,138.45	\$4,632,648.18	9.90%	\$4,598,171.01	10.72%
State Tax					
Higher Education Trust Fund	61,093.66	55,591.78	9.90%	55,178.05	10.72%
Education Reform	448,020.18	407,673.04	9.90%	404,639.05	10.72%
Purse Fund					
<u>Purses</u>					
Thoroughbred	652,938.51	594,137.12	9.90%	600,061.32	8.81%
Quarterhorse	567,025.54	515,961.18	9.90%	530,743.89	6.84%
Paint & Appaloosa	67,584.86	61,498.39	9.90%	61,040.72	10.72%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	91,640.49	83,387.67	9.90%	72,421.19	26.54%
Quarterhorse	103,095.55	93,811.13	9.90%	74,490.37	38.40%
Paint & Appaloosa	6,873.04	6,254.08	9.90%	6,207.53	10.72%
<u>Administration</u>					
Thoroughbred	7,636.71	6,948.97	9.90%	6,897.26	10.72%
Quarterhorse	6,873.04	6,254.08	9.90%	6,207.53	10.72%
Paint & Appaloosa	763.67	694.90	9.90%	689.72	10.72%
<u>Benevolence</u>					
Thoroughbred	3,818.35	3,474.49	9.90%	3,448.63	10.72%
Quarterhorse	3,436.52	3,127.04	9.90%	3,103.77	10.72%
Paint & Appaloosa	381.84	347.45	9.90%	344.86	10.72%
<u>Promotions</u>					
Thoroughbred	7,636.71	6,948.97	9.90%	6,897.26	10.72%
Quarterhorse	6,873.04	6,254.08	9.90%	6,207.53	10.72%
Paint & Appaloosa	763.67	694.90	9.90%	689.72	10.72%
Licensee	\$3,054,683.07	\$2,779,588.91	9.90%	\$2,758,902.61	10.72%



OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
FEBRUARY 2008

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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