

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

JUNE 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
JUNE 2008**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Oklahoma Office of the
State Auditor and Inspector

July 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 June 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 JUNE 2008**

TABLE OF CONTENTS

	<u>PAGE</u>
STATE AUDITOR AND INSPECTOR LETTER	4
STATISTICAL REPORT OF GAMING OPERATIONS	5



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Oklahoma Office of the
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 June 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,

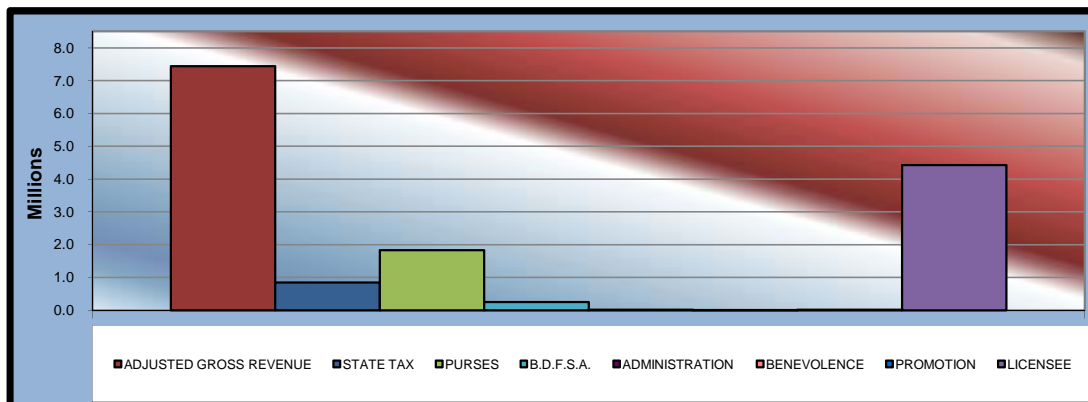
A handwritten signature in blue ink that reads "Michelle R. Day".

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

July 14, 2008

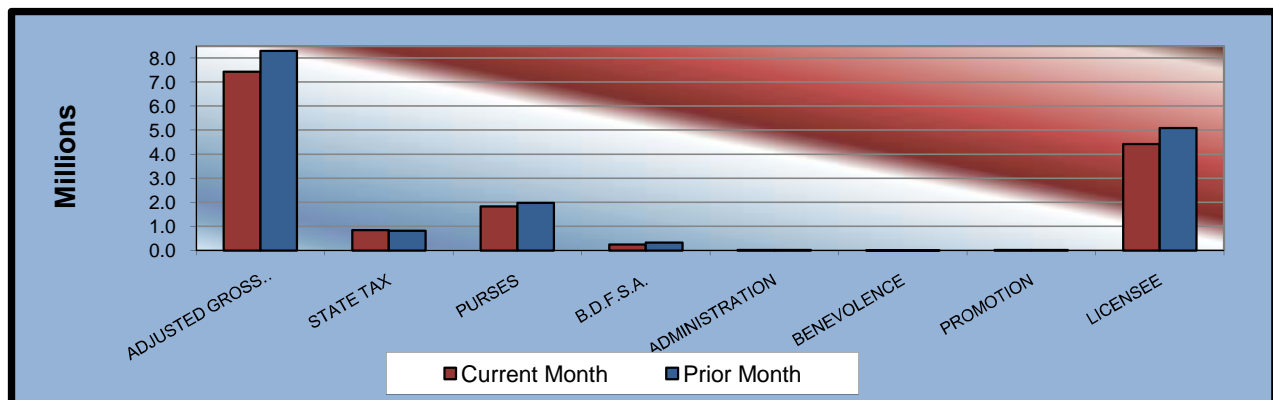
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
June 2008**

	<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>\$7,435,644.87</u>	<u>\$340,697.29</u>	<u>\$1,640,656.49</u>	<u>\$5,454,291.09</u>
State Tax				
Higher Education Trust Fund	102,080.54	4,088.37	19,687.88	78,304.29
Education Reform	748,590.60	29,981.36	144,377.77	574,231.47
Purse Fund				
<u>Purses</u>				
Thoroughbred	903,303.55	32,770.83	171,019.89	699,512.83
Quarterhorse	815,360.87	33,920.68	173,968.52	607,471.67
Paint & Appaloosa	118,603.31	7,537.93	38,659.67	72,405.71
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	123,416.98	4,599.41	20,640.33	98,177.24
Quarterhorse	131,590.67	3,449.56	17,691.72	110,449.39
Paint & Appaloosa	12,061.36	766.57	3,931.50	7,363.29
<u>Administration</u>				
Thoroughbred	10,530.46	383.28	1,965.74	8,181.44
Quarterhorse	9,712.31	383.28	1,965.74	7,363.29
Paint & Appaloosa	1,340.15	85.17	436.83	818.15
<u>Benevolence</u>				
Thoroughbred	5,265.23	191.64	982.87	4,090.72
Quarterhorse	4,856.16	191.64	982.87	3,681.65
Paint & Appaloosa	670.08	42.60	218.41	409.07
<u>Promotions</u>				
Thoroughbred	10,530.46	383.28	1,965.74	8,181.44
Quarterhorse	9,712.31	383.28	1,965.74	7,363.29
Paint & Appaloosa	1,340.15	85.17	436.83	818.15
Licensee	\$4,426,679.68	\$221,453.24	\$1,039,758.44	\$3,165,468.00



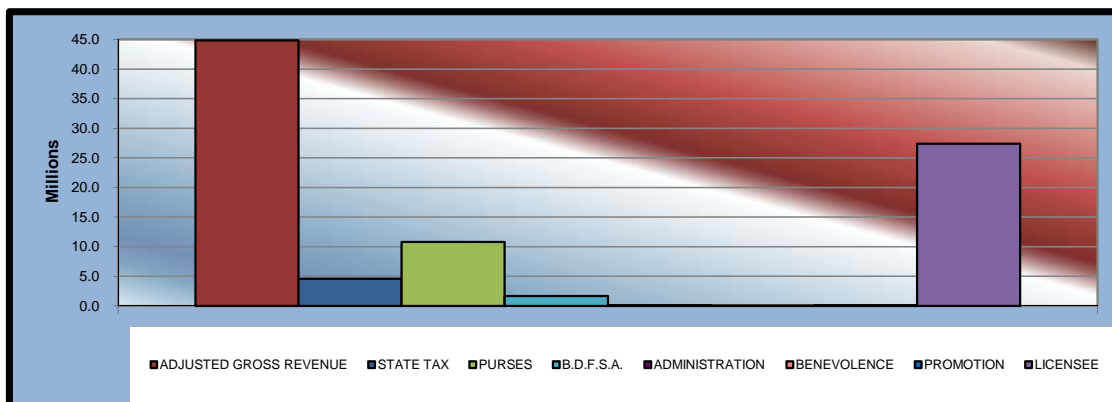
OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
June 2008

	<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	\$7,435,644.87	\$8,295,686.28	-10.37%	\$6,588,735.27	12.85%
State Tax					
Higher Education Trust Fund	102,080.54	99,548.23	2.54%	79,064.82	29.11%
Education Reform	748,590.60	730,020.40	2.54%	579,808.70	29.11%
Purse Fund					
<u>Purses</u>					
Thoroughbred	903,303.55	947,608.47	-4.68%	797,562.68	13.26%
Quarterhorse	815,360.87	897,426.76	-9.14%	730,230.00	11.66%
Paint & Appaloosa	118,603.31	129,983.17	-8.75%	104,359.35	13.65%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	123,416.98	183,595.43	-32.78%	96,257.56	28.22%
Quarterhorse	131,590.67	145,268.82	-9.42%	95,142.92	38.31%
Paint & Appaloosa	12,061.36	13,218.63	-8.75%	10,612.51	13.65%
<u>Administration</u>					
Thoroughbred	10,530.46	11,602.08	-9.24%	9,167.39	14.87%
Quarterhorse	9,712.31	10,694.31	-9.18%	8,465.37	14.73%
Paint & Appaloosa	1,340.15	1,468.73	-8.75%	1,179.16	13.65%
<u>Benevolence</u>					
Thoroughbred	5,265.23	5,801.05	-9.24%	4,583.69	14.87%
Quarterhorse	4,856.16	5,347.16	-9.18%	4,232.68	14.73%
Paint & Appaloosa	670.08	734.37	-8.75%	589.59	13.65%
<u>Promotions</u>					
Thoroughbred	10,530.46	11,602.09	-9.24%	9,167.39	14.87%
Quarterhorse	9,712.31	10,694.31	-9.18%	8,465.37	14.73%
Paint & Appaloosa	1,340.15	1,468.74	-8.76%	1,179.16	13.65%
Licensee	\$4,426,679.68	\$5,089,603.53	-13.03%	\$4,048,666.91	9.34%



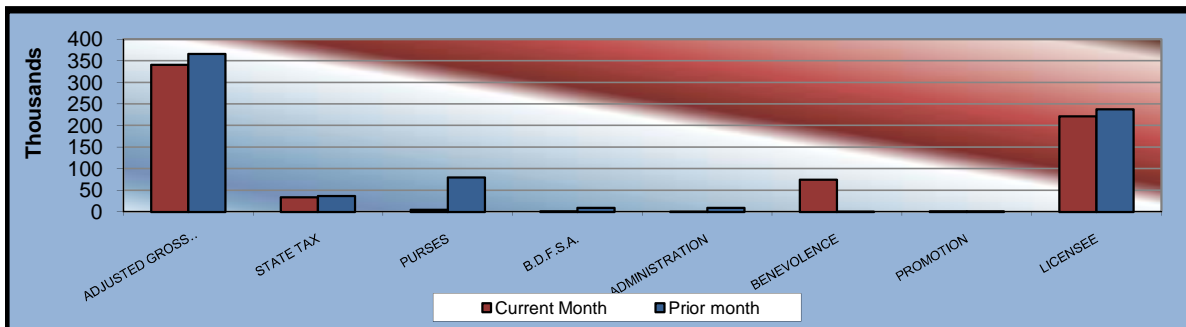
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	546	182	182	182
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$44,832,935.30</u>	<u>\$2,157,436.61</u>	<u>\$10,533,365.60</u>	<u>\$32,142,133.09</u>
State Tax				
Higher Education Trust Fund	550,848.01	25,889.24	126,400.38	398,558.39
Education Reform	4,039,552.18	189,854.43	926,936.19	2,922,761.56
Purse Fund				
<u>Purses</u>				
Thoroughbred	5,223,768.88	207,518.43	894,021.88	4,122,228.57
Quarterhorse	4,853,978.73	214,799.77	1,059,348.90	3,579,830.06
Paint & Appaloosa	709,830.94	47,733.29	235,410.86	426,686.79
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	880,741.17	29,125.40	273,057.38	578,558.39
Quarterhorse	780,452.64	21,844.05	107,730.39	650,878.20
Paint & Appaloosa	72,186.23	4,854.24	23,940.10	43,391.89
<u>Administration</u>				
Thoroughbred	62,610.34	2,427.11	11,970.03	48,213.20
Quarterhorse	57,789.03	2,427.11	11,970.03	43,391.89
Paint & Appaloosa	8,020.67	539.35	2,660.00	4,821.32
<u>Benevolence</u>				
Thoroughbred	31,305.17	1,213.56	5,985.02	24,106.59
Quarterhorse	28,894.52	1,213.56	5,985.02	21,695.94
Paint & Appaloosa	4,010.35	269.71	1,329.98	2,410.66
<u>Promotions</u>				
Thoroughbred	62,610.35	2,427.11	11,970.03	48,213.21
Quarterhorse	57,789.03	2,427.11	11,970.03	43,391.89
Paint & Appaloosa	8,020.68	539.35	2,660.00	4,821.33
Licensee	\$27,400,526.39	\$1,402,333.81	\$6,820,019.37	\$19,178,173.21



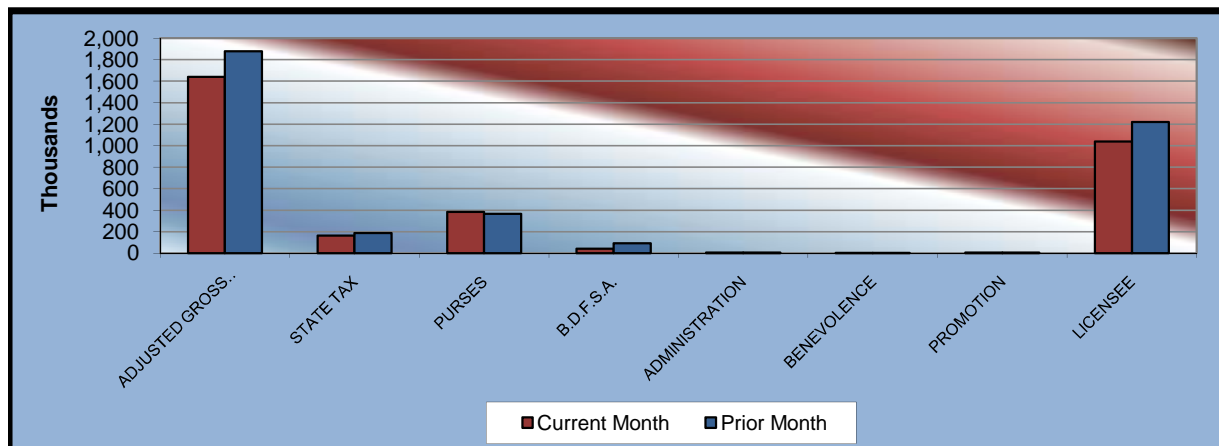
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
June 2008**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2007</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$340,697.29	\$365,725.57	-6.84%	\$368,533.71	-7.55%
<u>State Tax</u>					
Higher Education Trust Fund	4,088.37	4,388.71	-6.84%	4,422.40	-7.55%
Education Reform	29,981.36	32,183.85	-6.84%	32,430.97	-7.55%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	32,770.83	35,178.23	-6.84%	36,070.23	-9.15%
Quarterhorse	33,920.68	36,412.55	-6.84%	36,692.14	-7.55%
Paint & Appaloosa	7,537.93	8,091.68	-6.84%	8,153.81	-7.55%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,599.41	4,937.30	-6.84%	4,353.30	5.65%
Quarterhorse	3,449.56	3,702.97	-6.84%	3,731.40	-7.55%
Paint & Appaloosa	766.57	822.88	-6.84%	829.20	-7.55%
<u>Administration</u>					
Thoroughbred	383.28	411.44	-6.84%	414.60	-7.55%
Quarterhorse	383.28	411.44	-6.84%	414.60	-7.55%
Paint & Appaloosa	85.17	91.43	-6.85%	92.13	-7.55%
<u>Benevolence</u>					
Thoroughbred	191.64	205.72	-6.84%	207.30	-7.55%
Quarterhorse	191.64	205.72	-6.84%	207.30	-7.55%
Paint & Appaloosa	42.60	45.72	-6.82%	46.07	-7.53%
<u>Promotions</u>					
Thoroughbred	383.28	411.44	-6.84%	414.60	-7.55%
Quarterhorse	383.28	411.44	-6.84%	414.60	-7.55%
Paint & Appaloosa	85.17	91.43	-6.85%	92.13	-7.55%
Licensee	\$221,453.24	\$237,721.62	-6.84%	\$239,546.91	-7.55%



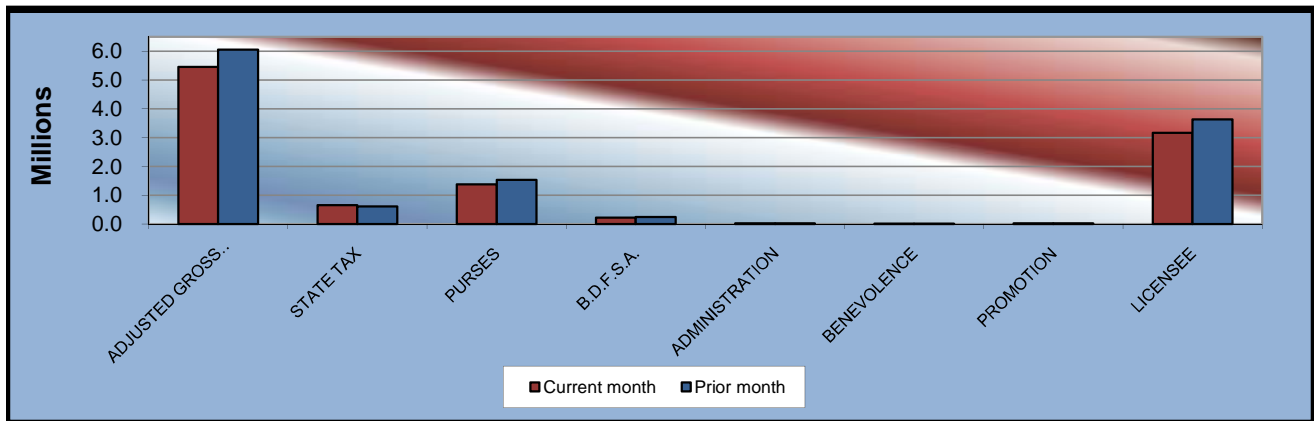
OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
June 2008

<u>Will Rogers Downs</u>	<u>CURRENT</u>	<u>PRIOR</u>	<u>%</u>	<u>JUNE</u>	<u>%</u>
	<u>MONTH</u>	<u>MONTH</u>	<u>CHANGE</u>	<u>2007</u>	<u>CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,640,656.49	\$1,878,109.50	-12.64%	\$1,540,041.32	6.53%
State Tax					
Higher Education Trust Fund	19,687.88	22,537.31	-12.64%	18,480.50	6.53%
Education Reform	144,377.77	165,273.64	-12.64%	135,523.63	6.53%
Purse Fund					
<u>Purses</u>					
Thoroughbred	171,019.89	136,280.32	25.49%	150,731.54	13.46%
Quarterhorse	173,968.52	186,989.28	-6.96%	153,330.36	13.46%
Paint & Appaloosa	38,659.67	41,553.17	-6.96%	34,076.41	13.45%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	20,640.33	69,724.81	-70.40%	18,191.74	13.46%
Quarterhorse	17,691.72	19,015.86	-6.96%	15,592.92	13.46%
Paint & Appaloosa	3,931.50	4,225.75	-6.96%	3,465.09	13.46%
<u>Administration</u>					
Thoroughbred	1,965.74	2,112.87	-6.96%	1,732.55	13.46%
Quarterhorse	1,965.74	2,112.87	-6.96%	1,732.55	13.46%
Paint & Appaloosa	436.83	469.53	-6.96%	385.01	13.46%
<u>Benevolence</u>					
Thoroughbred	982.87	1,056.44	-6.96%	866.27	13.46%
Quarterhorse	982.87	1,056.44	-6.96%	866.27	13.46%
Paint & Appaloosa	218.41	234.76	-6.96%	192.51	13.45%
<u>Promotions</u>					
Thoroughbred	1,965.74	2,112.87	-6.96%	1,732.55	13.46%
Quarterhorse	1,965.74	2,112.87	-6.96%	1,732.55	13.46%
Paint & Appaloosa	436.83	469.53	-6.96%	385.01	13.46%
Licensee	\$1,039,758.44	\$1,220,771.18	-14.83%	\$1,001,023.86	3.87%



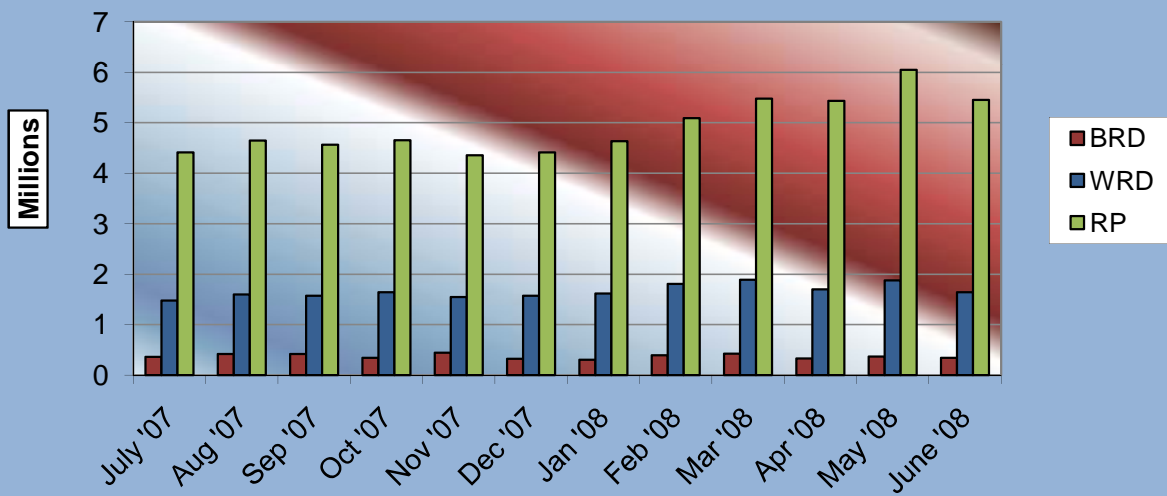
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
June 2008**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2007</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,454,291.09	\$6,051,851.21	-9.87%	\$4,680,160.24	16.54%
<u>State Tax</u>					
Higher Education Trust Fund	78,304.29	72,622.21	7.82%	56,161.92	39.43%
Education Reform	574,231.47	532,562.91	7.82%	411,854.10	39.43%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	699,512.83	776,149.92	-9.87%	610,760.91	14.53%
Quarterhorse	607,471.67	674,024.93	-9.87%	540,207.50	12.45%
Paint & Appaloosa	72,405.71	80,338.32	-9.87%	62,129.13	16.54%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	98,177.24	108,933.32	-9.87%	73,712.52	33.19%
Quarterhorse	110,449.39	122,549.99	-9.87%	75,818.60	45.68%
Paint & Appaloosa	7,363.29	8,170.00	-9.87%	6,318.22	16.54%
<u>Administration</u>					
Thoroughbred	8,181.44	9,077.77	-9.87%	7,020.24	16.54%
Quarterhorse	7,363.29	8,170.00	-9.87%	6,318.22	16.54%
Paint & Appaloosa	818.15	907.77	-9.87%	702.02	16.54%
<u>Benevolence</u>					
Thoroughbred	4,090.72	4,538.89	-9.87%	3,510.12	16.54%
Quarterhorse	3,681.65	4,085.00	-9.87%	3,159.11	16.54%
Paint & Appaloosa	409.07	453.89	-9.87%	351.01	16.54%
<u>Promotions</u>					
Thoroughbred	8,181.44	9,077.78	-9.87%	7,020.24	16.54%
Quarterhorse	7,363.29	8,170.00	-9.87%	6,318.22	16.54%
Paint & Appaloosa	818.15	907.78	-9.87%	702.02	16.54%
Licensee	\$3,165,468.00	\$3,631,110.73	-12.82%	\$2,808,096.14	12.73%



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

**ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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