

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

JANUARY 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  
JANUARY 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

February 13, 2009

**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 January 2009, 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 "Steve Burrage".

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 JANUARY 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 January 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,

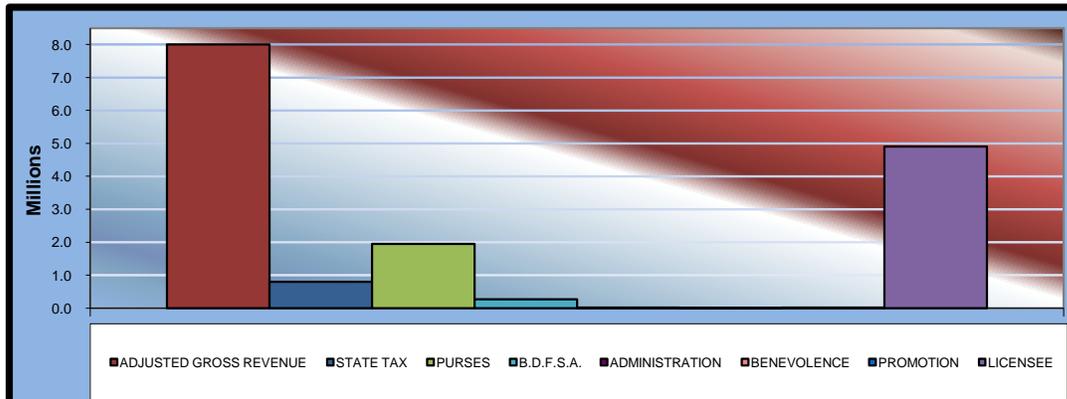
A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

February 12, 2009

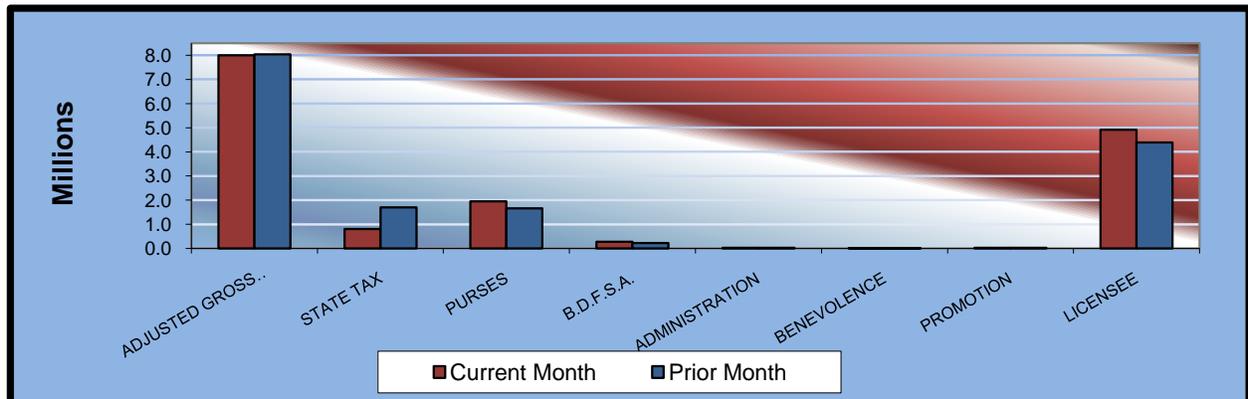
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
 Adjusted Gross Revenue	<u>\$8,002,748.49</u>	<u>\$393,530.01</u>	<u>\$1,762,643.20</u>	<u>\$5,846,575.28</u>
<b>State Tax</b>				
Higher Education Trust Fund	96,032.98	4,722.36	21,151.72	70,158.90
Education Reform	704,241.86	34,630.64	155,112.60	514,498.62
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	960,194.66	37,852.67	172,518.71	749,823.28
Quarterhorse	865,836.33	39,180.84	175,493.17	651,162.32
Paint & Appaloosa	125,318.63	8,706.86	38,998.48	77,613.29
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	131,372.24	5,312.66	20,821.22	105,238.36
Quarterhorse	140,224.40	3,984.49	17,846.76	118,393.15
Paint & Appaloosa	12,744.27	885.44	3,965.95	7,892.88
<u>Administration</u>				
Thoroughbred	11,195.55	442.72	1,982.97	8,769.86
Quarterhorse	10,318.57	442.72	1,982.97	7,892.88
Paint & Appaloosa	1,416.03	98.38	440.66	876.99
<u>Benevolence</u>				
Thoroughbred	5,597.78	221.36	991.49	4,384.93
Quarterhorse	5,159.29	221.36	991.49	3,946.44
Paint & Appaloosa	707.99	49.18	220.33	438.48
<u>Promotions</u>				
Thoroughbred	11,195.55	442.72	1,982.97	8,769.86
Quarterhorse	10,318.57	442.72	1,982.97	7,892.88
Paint & Appaloosa	1,416.03	98.38	440.66	876.99
 <b>Licensee</b>	 \$4,909,457.76	 \$255,794.51	 \$1,145,718.08	 \$3,507,945.17



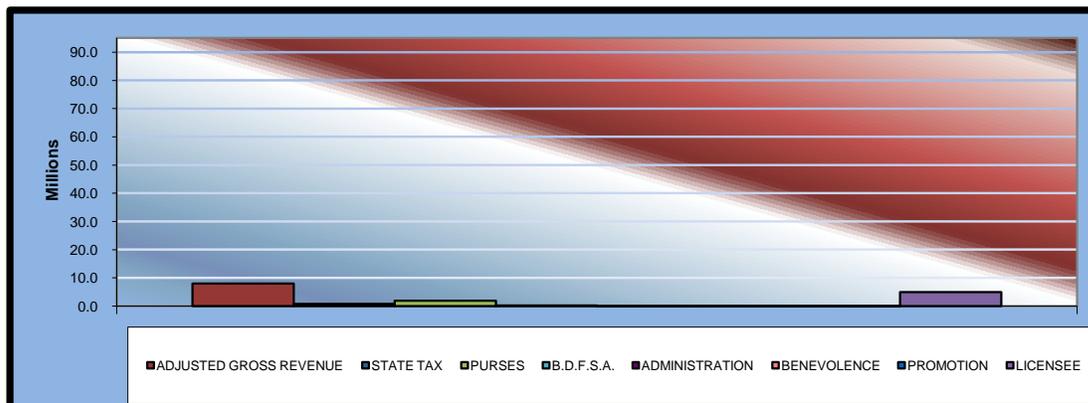
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2009**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	93	0.00%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$8,002,748.49	\$8,035,658.44	-0.41%	\$6,555,206.53	22.08%
<b>State Tax</b>					
Higher Education Trust Fund	96,032.98	204,137.99	-52.96%	78,662.48	22.08%
Education Reform	704,241.86	1,497,011.97	-52.96%	576,858.18	22.08%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	960,194.66	808,608.05	18.75%	764,501.57	25.60%
Quarterhorse	865,836.33	737,533.81	17.40%	707,375.91	22.40%
Paint & Appaloosa	125,318.63	112,397.53	11.50%	104,034.99	20.46%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	131,372.24	109,614.03	19.85%	123,903.85	6.03%
Quarterhorse	140,224.40	115,052.43	21.88%	113,277.03	23.79%
Paint & Appaloosa	12,744.27	11,430.25	11.50%	10,579.84	20.46%
<u>Administration</u>					
Thoroughbred	11,195.55	9,417.66	18.88%	9,111.84	22.87%
Quarterhorse	10,318.57	8,744.47	18.00%	8,416.95	22.59%
Paint & Appaloosa	1,416.03	1,270.03	11.50%	1,175.54	20.46%
<u>Benevolence</u>					
Thoroughbred	5,597.78	4,708.83	18.88%	4,555.93	22.87%
Quarterhorse	5,159.29	4,372.24	18.00%	4,208.48	22.59%
Paint & Appaloosa	707.99	635.01	11.49%	587.77	20.45%
<u>Promotions</u>					
Thoroughbred	11,195.55	9,417.66	18.88%	9,111.84	22.87%
Quarterhorse	10,318.57	8,744.47	18.00%	8,416.95	22.59%
Paint & Appaloosa	1,416.03	1,270.03	11.50%	1,175.54	20.46%
<b>Licensee</b>	\$4,909,457.76	\$4,391,291.98	11.80%	\$4,029,251.83	21.85%



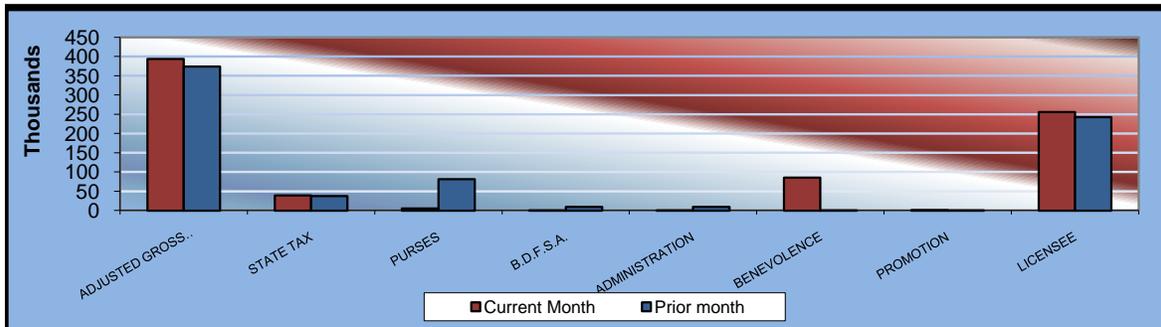
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$8,002,748.49</u>	<u>\$393,530.01</u>	<u>\$1,762,643.20</u>	<u>\$5,846,575.28</u>
<b>State Tax</b>				
Higher Education Trust Fund	96,032.98	4,722.36	21,151.72	70,158.90
Education Reform	704,241.86	34,630.64	155,112.60	514,498.62
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	960,194.66	37,852.67	172,518.71	749,823.28
Quarterhorse	865,836.33	39,180.84	175,493.17	651,162.32
Paint & Appaloosa	125,318.63	8,706.86	38,998.48	77,613.29
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	131,372.24	5,312.66	20,821.22	105,238.36
Quarterhorse	140,224.40	3,984.49	17,846.76	118,393.15
Paint & Appaloosa	12,744.27	885.44	3,965.95	7,892.88
<u>Administration</u>				
Thoroughbred	11,195.55	442.72	1,982.97	8,769.86
Quarterhorse	10,318.57	442.72	1,982.97	7,892.88
Paint & Appaloosa	1,416.03	98.38	440.66	876.99
<u>Benevolence</u>				
Thoroughbred	5,597.78	221.36	991.49	4,384.93
Quarterhorse	5,159.29	221.36	991.49	3,946.44
Paint & Appaloosa	707.99	49.18	220.33	438.48
<u>Promotions</u>				
Thoroughbred	11,195.55	442.72	1,982.97	8,769.86
Quarterhorse	10,318.57	442.72	1,982.97	7,892.88
Paint & Appaloosa	1,416.03	98.38	440.66	876.99
<b>Licensee</b>	<b>\$4,909,457.78</b>	<b>\$255,794.53</b>	<b>\$1,145,718.08</b>	<b>\$3,507,945.17</b>



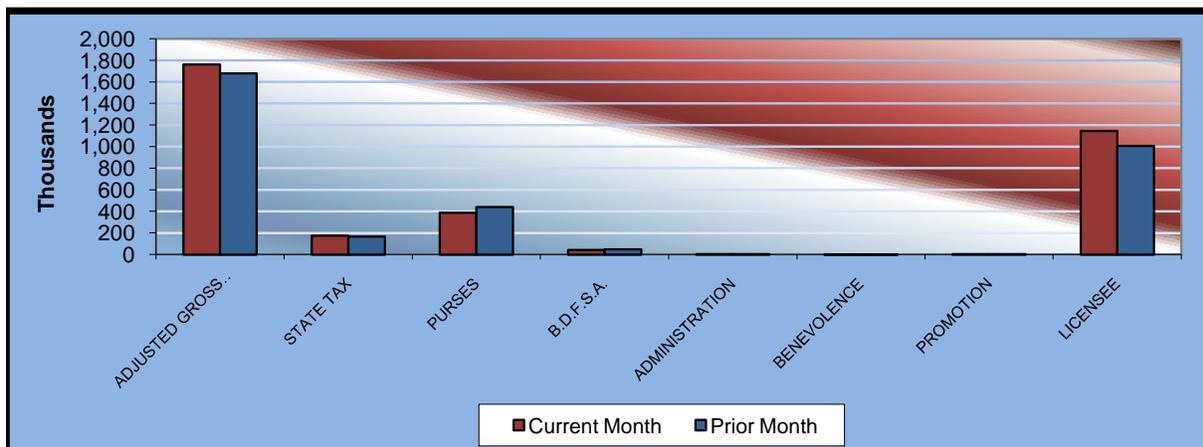
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2009**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$393,530.01	\$373,779.46	5.28%	\$304,598.46	29.20%
<b>State Tax</b>					
Higher Education Trust Fund	4,722.36	4,485.35	5.28%	3,655.18	29.20%
Education Reform	34,630.64	32,892.60	5.28%	26,804.67	29.20%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	37,852.67	35,952.92	5.28%	29,298.57	29.20%
Quarterhorse	39,180.84	37,214.42	5.28%	30,326.59	29.20%
Paint & Appaloosa	8,706.86	8,269.88	5.28%	6,739.24	29.20%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,312.66	5,046.02	5.28%	4,112.08	29.20%
Quarterhorse	3,984.49	3,784.52	5.28%	3,084.06	29.20%
Paint & Appaloosa	885.44	841.00	5.28%	685.35	29.20%
<u>Administration</u>					
Thoroughbred	442.72	420.50	5.28%	342.67	29.20%
Quarterhorse	442.72	420.50	5.28%	342.67	29.20%
Paint & Appaloosa	98.38	93.44	5.29%	76.15	29.19%
<u>Benevolence</u>					
Thoroughbred	221.36	210.25	5.28%	171.34	29.19%
Quarterhorse	221.36	210.25	5.28%	171.34	29.19%
Paint & Appaloosa	49.18	46.72	5.27%	38.07	29.18%
<u>Promotions</u>					
Thoroughbred	442.72	420.50	5.28%	342.67	29.20%
Quarterhorse	442.72	420.50	5.28%	342.67	29.20%
Paint & Appaloosa	98.38	93.44	5.29%	76.15	29.19%
<b>Licensee</b>	<b>\$255,794.51</b>	<b>\$242,956.65</b>	<b>5.28%</b>	<b>\$197,988.99</b>	<b>29.20%</b>



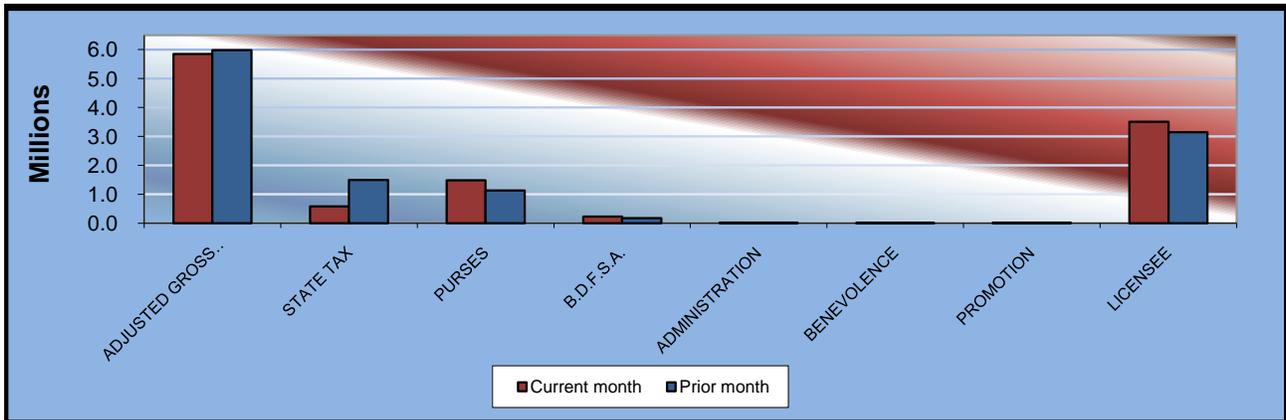
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,762,643.20	\$1,677,984.88	5.05%	\$1,617,959.89	8.94%
<b>State Tax</b>					
Higher Education Trust Fund	21,151.72	20,135.82	5.05%	19,415.52	8.94%
Education Reform	155,112.60	147,662.67	5.05%	142,380.47	8.94%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	172,518.71	197,079.32	<b>-12.46%</b>	141,065.88	22.30%
Quarterhorse	175,493.17	200,477.24	<b>-12.46%</b>	161,088.14	8.94%
Paint & Appaloosa	38,998.48	44,550.50	<b>-12.46%</b>	35,797.36	8.94%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	20,821.22	23,785.44	<b>-12.46%</b>	36,404.10	<b>-42.81%</b>
Quarterhorse	17,846.76	20,387.52	<b>-12.46%</b>	16,381.84	8.94%
Paint & Appaloosa	3,965.95	4,530.56	<b>-12.46%</b>	3,640.41	8.94%
<u>Administration</u>					
Thoroughbred	1,982.97	2,265.28	<b>-12.46%</b>	1,820.20	8.94%
Quarterhorse	1,982.97	2,265.28	<b>-12.46%</b>	1,820.20	8.94%
Paint & Appaloosa	440.66	503.39	<b>-12.46%</b>	404.49	8.94%
<u>Benevolence</u>					
Thoroughbred	991.49	1,132.64	<b>-12.46%</b>	910.10	8.94%
Quarterhorse	991.49	1,132.64	<b>-12.46%</b>	910.10	8.94%
Paint & Appaloosa	220.33	251.70	<b>-12.46%</b>	202.25	8.94%
<u>Promotions</u>					
Thoroughbred	1,982.97	2,265.28	<b>-12.46%</b>	1,820.20	8.94%
Quarterhorse	1,982.97	2,265.28	<b>-12.46%</b>	1,820.20	8.94%
Paint & Appaloosa	440.66	503.39	<b>-12.46%</b>	404.49	8.94%
<b>Licensee</b>	\$1,145,718.08	\$1,006,790.93	13.80%	\$1,051,673.93	8.94%

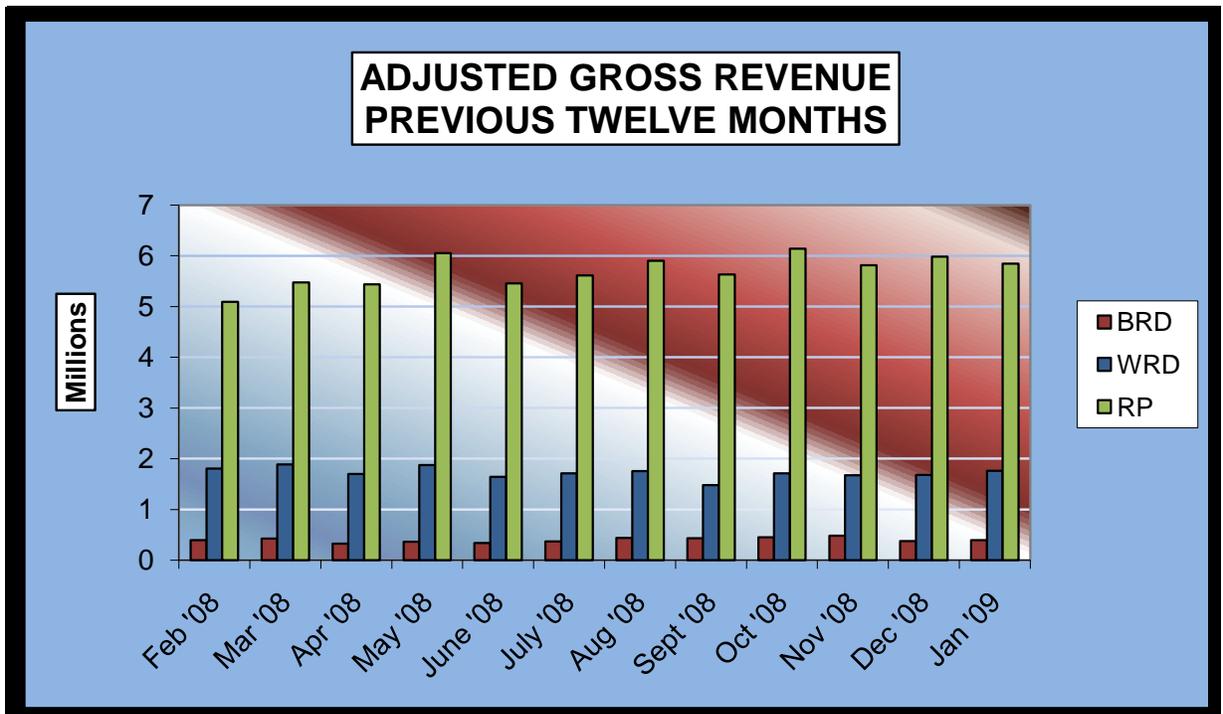


**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,846,575.28	\$5,983,894.10	<b>-2.29%</b>	\$4,632,648.18	26.20%
<b>State Tax</b>					
Higher Education Trust Fund	70,158.90	179,516.82	<b>-60.92%</b>	55,591.78	26.20%
Education Reform	514,498.62	1,316,456.70	<b>-60.92%</b>	407,673.04	26.20%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	749,823.28	575,575.81	30.27%	594,137.12	26.20%
Quarterhorse	651,162.32	499,842.15	30.27%	515,961.18	26.20%
Paint & Appaloosa	77,613.29	59,577.15	30.27%	61,498.39	26.20%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	105,238.36	80,782.57	30.27%	83,387.67	26.20%
Quarterhorse	118,393.15	90,880.39	30.27%	93,811.13	26.20%
Paint & Appaloosa	7,892.88	6,058.69	30.27%	6,254.08	26.20%
<u>Administration</u>					
Thoroughbred	8,769.86	6,731.88	30.27%	6,948.97	26.20%
Quarterhorse	7,892.88	6,058.69	30.27%	6,254.08	26.20%
Paint & Appaloosa	876.99	673.20	30.27%	694.90	26.20%
<u>Benevolence</u>					
Thoroughbred	4,384.93	3,365.94	30.27%	3,474.49	26.20%
Quarterhorse	3,946.44	3,029.35	30.27%	3,127.04	26.20%
Paint & Appaloosa	438.48	336.59	30.27%	347.45	26.20%
<u>Promotions</u>					
Thoroughbred	8,769.86	6,731.88	30.27%	6,948.97	26.20%
Quarterhorse	7,892.88	6,058.69	30.27%	6,254.08	26.20%
Paint & Appaloosa	876.99	673.20	30.27%	694.90	26.20%
<b>Licensee</b>	\$3,507,945.17	\$3,141,544.40	11.66%	\$2,779,588.91	26.20%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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