

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

AUGUST 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  
AUGUST 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](http://www.sai.ok.gov)

September 17, 2009

**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

This is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs, and Remington Park for the month of August 2009. The report is the result of our monitoring and data accumulation.

Thank you for the assistance and cooperation extended to our office during the course of our audit. We are committed to providing independent audit reports that serve as a management tool and provide accountability to the people of the State of Oklahoma.

We recognize that audits may appear critical by their nature. However, they should not be taken to mean that we did not find accounting and operating procedures that were commendable.

Sincerely,

A handwritten signature in blue ink, reading "Steve Burrage", is positioned below the "Sincerely," text.

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 AUGUST 2009**

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**TABLE OF CONTENTS**

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

# 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 August 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,

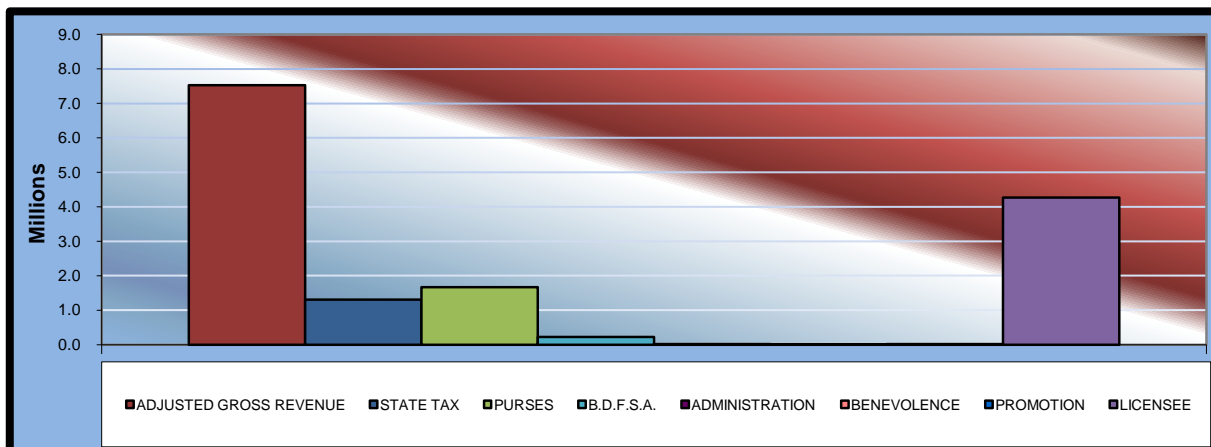
A handwritten signature in blue ink, reading 'Steve Burrage', is positioned below the 'Sincerely,' text.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

September 11, 2009

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

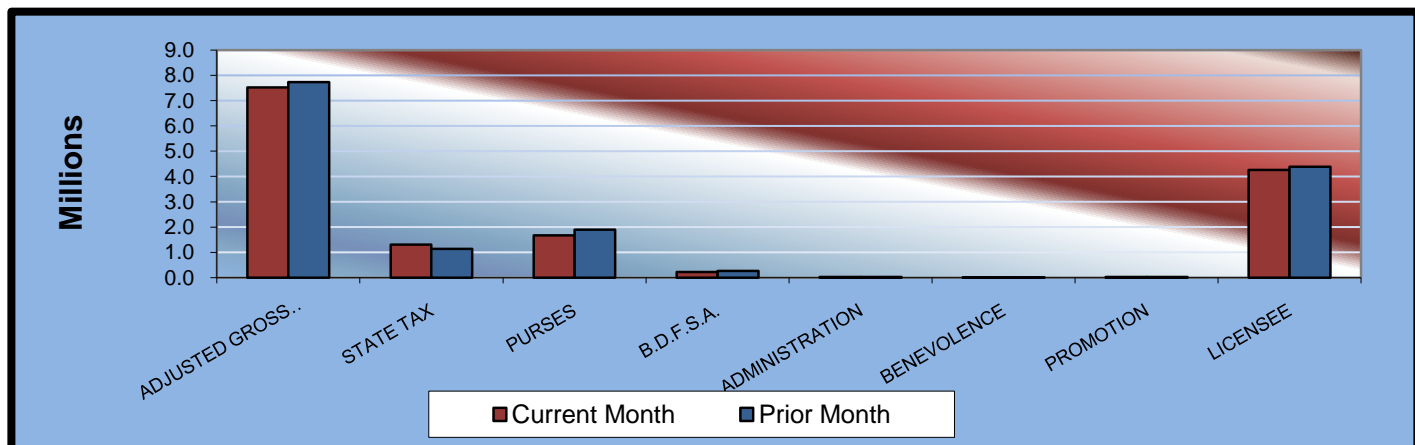
	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$7,530,554.75</u>	<u>\$462,426.79</u>	<u>\$1,511,820.33</u>	<u>\$5,556,307.63</u>
<b>State Tax</b>				
Higher Education Trust Fund	157,042.34	5,549.12	18,141.84	133,351.38
Education Reform	1,151,643.89	40,693.56	133,040.19	977,910.14
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	815,873.36	44,479.68	177,563.30	593,830.38
Quarterhorse	742,359.90	46,040.37	180,624.73	515,694.80
Paint & Appaloosa	111,836.67	10,231.19	40,138.83	61,466.65
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	111,017.42	6,242.76	21,430.05	83,344.61
Quarterhorse	116,813.38	4,682.07	18,368.62	93,762.69
Paint & Appaloosa	11,373.22	1,040.46	4,081.91	6,250.85
<u>Administration</u>				
Thoroughbred	9,506.57	520.23	2,040.96	6,945.38
Quarterhorse	8,812.04	520.23	2,040.96	6,250.85
Paint & Appaloosa	1,263.70	115.61	453.55	694.54
<u>Benevolence</u>				
Thoroughbred	4,753.29	260.12	1,020.48	3,472.69
Quarterhorse	4,406.02	260.12	1,020.48	3,125.42
Paint & Appaloosa	631.83	57.79	226.76	347.28
<u>Promotions</u>				
Thoroughbred	9,506.57	520.23	2,040.96	6,945.38
Quarterhorse	8,812.04	520.23	2,040.96	6,250.85
Paint & Appaloosa	1,263.70	115.61	453.55	694.54
<b>Licensee</b>	<b>\$4,263,638.81</b>	<b>\$300,577.41</b>	<b>\$907,092.20</b>	<b>\$3,055,969.20</b>





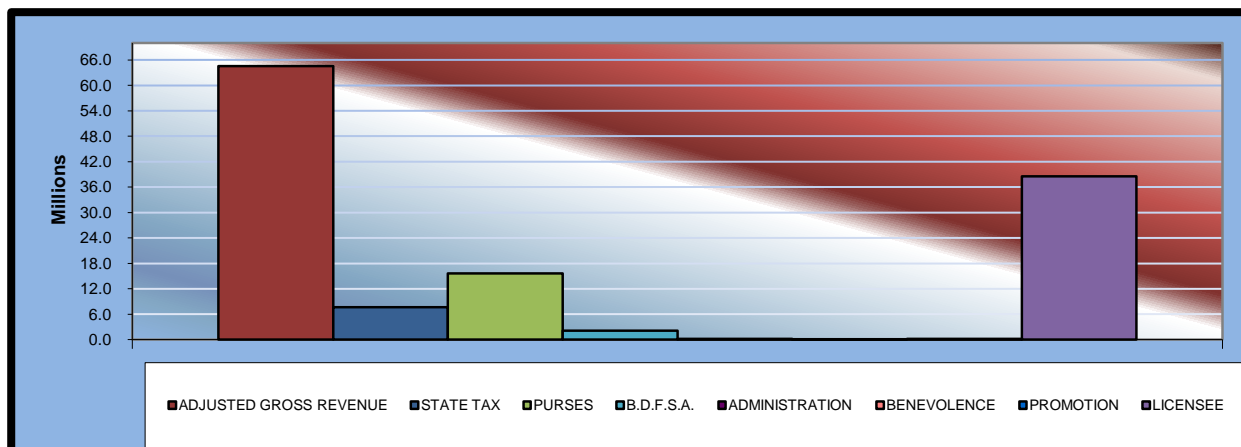
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
AUGUST 2009**

	<u>TOTAL</u>	<u>PRIOR</u> <u>MONTH</u>	<u>%</u> <u>CHANGE</u>	<u>PRIOR</u> <u>YEAR</u>	<u>%</u> <u>CHANGE</u>
Gaming Days	93	93	0.00%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$7,530,554.75	\$7,740,874.52	-2.72%	\$8,100,545.35	-7.04%
<b>State Tax</b>					
Higher Education Trust Fund	157,042.34	135,584.65	15.83%	154,558.02	1.61%
Education Reform	1,151,643.89	994,287.41	15.83%	1,133,425.42	1.61%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	815,873.36	929,868.05	-12.26%	927,609.03	-12.05%
Quarterhorse	742,359.90	843,044.43	-11.94%	843,357.39	-11.98%
Paint & Appaloosa	111,836.67	125,035.68	-10.56%	126,689.18	-11.72%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	111,017.42	126,775.75	-12.43%	126,129.04	-11.98%
Quarterhorse	116,813.38	134,187.84	-12.95%	132,987.89	-12.16%
Paint & Appaloosa	11,373.22	12,715.50	-10.56%	12,883.65	-11.72%
<u>Administration</u>					
Thoroughbred	9,506.57	10,837.37	-12.28%	10,807.56	-12.04%
Quarterhorse	8,812.04	10,022.90	-12.08%	10,013.79	-12.00%
Paint & Appaloosa	1,263.70	1,412.83	-10.56%	1,431.51	-11.72%
<u>Benevolence</u>					
Thoroughbred	4,753.29	5,418.69	-12.28%	5,403.79	-12.04%
Quarterhorse	4,406.02	5,011.45	-12.08%	5,006.90	-12.00%
Paint & Appaloosa	631.83	706.41	-10.56%	715.77	-11.73%
<u>Promotions</u>					
Thoroughbred	9,506.57	10,837.37	-12.28%	10,807.56	-12.04%
Quarterhorse	8,812.04	10,022.90	-12.08%	10,013.79	-12.00%
Paint & Appaloosa	1,263.70	1,412.83	-10.56%	1,431.51	-11.72%
Licensee	\$4,263,638.81	\$4,383,692.46	-2.74%	\$4,587,273.55	-7.06%



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

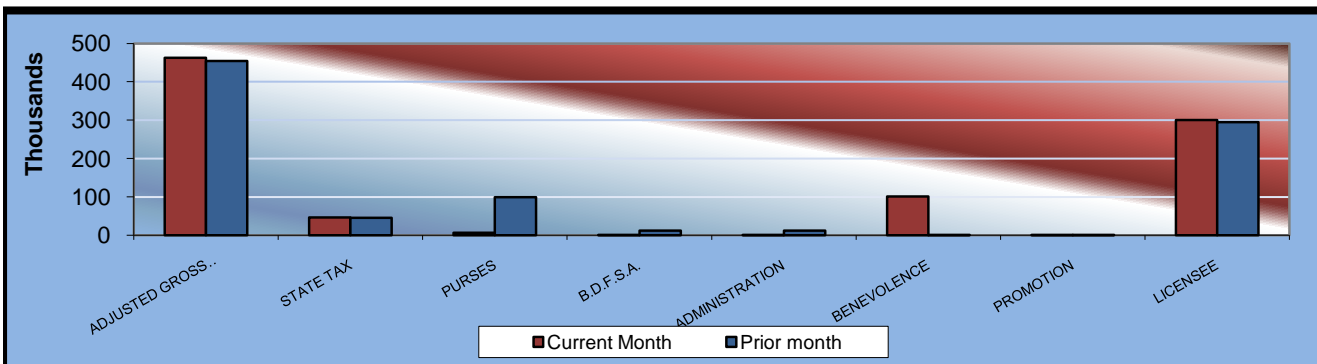
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Year	729	243	243	243
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$64,542,959.39</u>	<u>\$3,702,174.48</u>	<u>\$13,839,469.01</u>	<u>\$47,001,315.90</u>
<b>State Tax</b>				
Higher Education Trust Fund	918,531.30	44,426.10	166,073.63	708,031.57
Education Reform	6,735,896.18	325,791.34	1,217,873.25	5,192,231.59
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	7,664,064.19	356,102.93	1,429,695.63	5,878,265.63
Quarterhorse	6,927,752.94	368,597.77	1,454,345.55	5,104,809.62
Paint & Appaloosa	1,013,550.58	81,910.61	323,187.92	608,452.05
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	1,047,548.57	49,979.35	172,549.48	825,019.74
Quarterhorse	1,113,531.28	37,484.52	147,899.55	928,147.21
Paint & Appaloosa	103,072.96	8,329.90	32,866.56	61,876.50
<u>Administration</u>				
Thoroughbred	89,349.87	4,164.94	16,433.29	68,751.64
Quarterhorse	82,474.73	4,164.94	16,433.29	61,876.50
Paint & Appaloosa	11,452.54	925.54	3,651.84	6,875.16
<u>Benevolence</u>				
Thoroughbred	44,674.94	2,082.48	8,216.64	34,375.82
Quarterhorse	41,237.36	2,082.48	8,216.64	30,938.24
Paint & Appaloosa	5,726.23	462.75	1,825.92	3,437.56
<u>Promotions</u>				
Thoroughbred	89,349.87	4,164.94	16,433.29	68,751.64
Quarterhorse	82,474.73	4,164.94	16,433.29	61,876.50
Paint & Appaloosa	11,452.55	925.54	3,651.84	6,875.17
<b>Licensee</b>	<u>\$38,560,818.57</u>	<u>\$2,406,413.41</u>	<u>\$8,803,681.40</u>	<u>\$27,350,723.76</u>





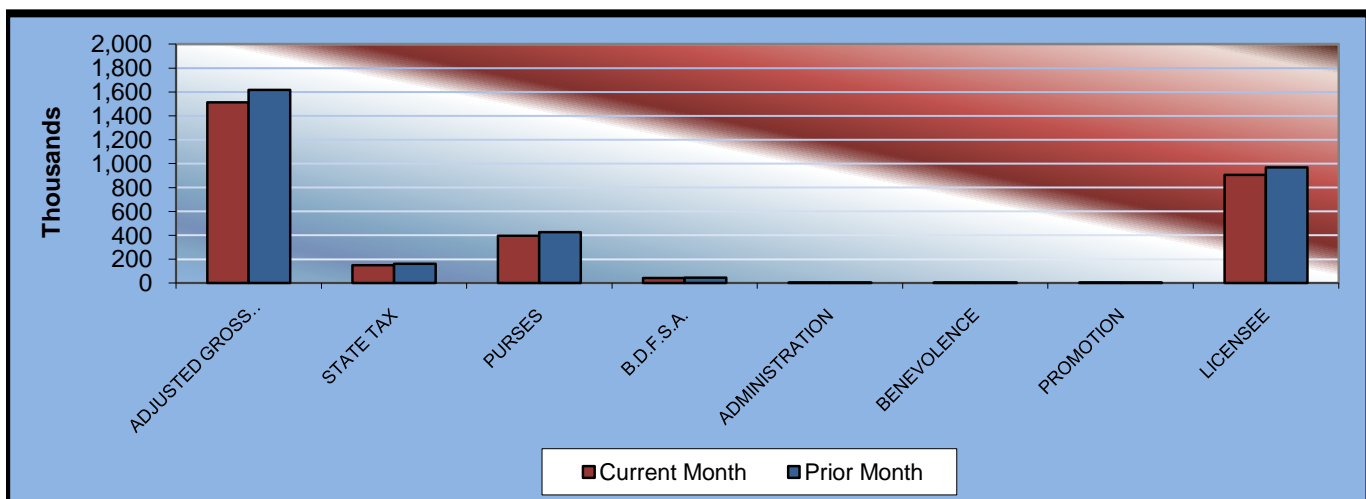
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
AUGUST 2009**

<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>AUGUST 2008</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$462,426.79	\$454,038.78	1.85%	\$440,279.09	5.03%
<b>State Tax</b>					
Higher Education Trust Fund	5,549.12	5,448.47	1.85%	5,283.35	5.03%
Education Reform	40,693.56	39,955.41	1.85%	38,744.56	5.03%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	44,479.68	43,672.86	1.85%	42,349.35	5.03%
Quarterhorse	46,040.37	45,205.25	1.85%	43,835.29	5.03%
Paint & Appaloosa	10,231.19	10,045.60	1.85%	9,741.17	5.03%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	6,242.76	6,129.52	1.85%	5,943.77	5.03%
Quarterhorse	4,682.07	4,597.14	1.85%	4,457.83	5.03%
Paint & Appaloosa	1,040.46	1,021.59	1.85%	990.63	5.03%
<b><u>Administration</u></b>					
Thoroughbred	520.23	510.79	1.85%	495.31	5.03%
Quarterhorse	520.23	510.79	1.85%	495.31	5.03%
Paint & Appaloosa	115.61	113.51	1.85%	110.07	5.03%
<b><u>Benevolence</u></b>					
Thoroughbred	260.12	255.40	1.85%	247.66	5.03%
Quarterhorse	260.12	255.40	1.85%	247.66	5.03%
Paint & Appaloosa	57.79	56.75	1.83%	55.03	5.02%
<b><u>Promotions</u></b>					
Thoroughbred	520.23	510.79	1.85%	495.31	5.03%
Quarterhorse	520.23	510.79	1.85%	495.31	5.03%
Paint & Appaloosa	115.61	113.51	1.85%	110.07	5.03%
<b>Licensee</b>	\$300,577.41	\$295,125.21	1.85%	\$286,181.41	5.03%



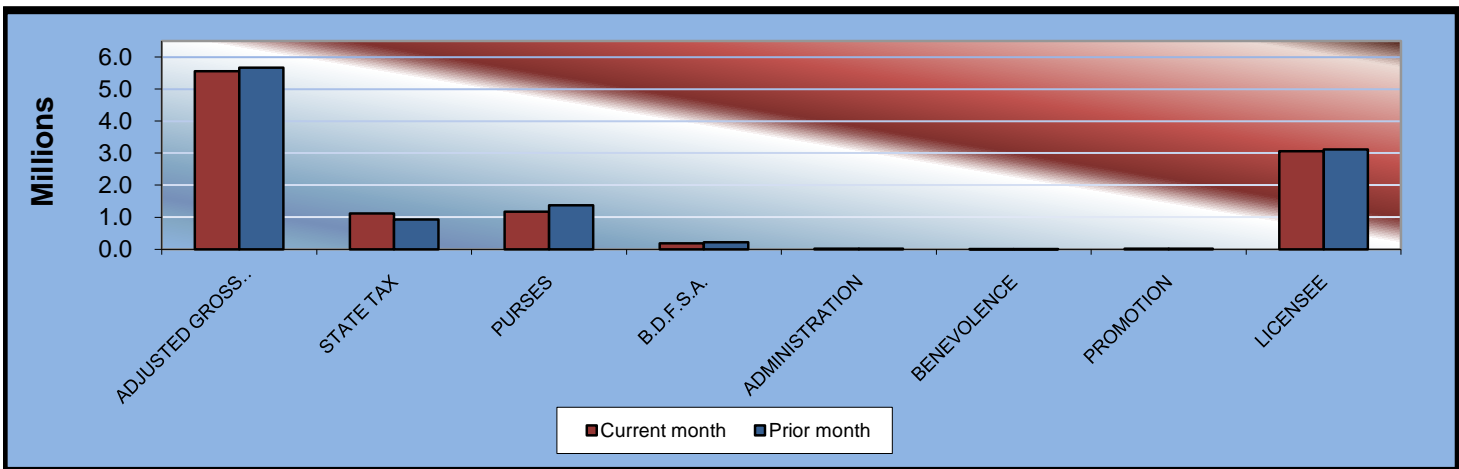
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
AUGUST 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>AUGUST 2008</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,511,820.33	\$1,616,151.89	-6.46%	\$1,758,914.00	-14.05%
<b>State Tax</b>					
Higher Education Trust Fund	18,141.84	19,393.82	-6.46%	21,106.97	-14.05%
Education Reform	133,040.19	142,221.37	-6.46%	154,784.43	-14.05%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	177,563.30	189,817.04	-6.46%	206,584.45	-14.05%
Quarterhorse	180,624.73	193,089.73	-6.46%	210,146.25	-14.05%
Paint & Appaloosa	40,138.83	42,908.83	-6.46%	46,699.17	-14.05%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,430.05	22,908.95	-6.46%	24,932.61	-14.05%
Quarterhorse	18,368.62	19,636.25	-6.46%	21,370.81	-14.05%
Paint & Appaloosa	4,081.91	4,363.61	-6.46%	4,749.07	-14.05%
<u>Administration</u>					
Thoroughbred	2,040.96	2,181.81	-6.46%	2,374.53	-14.05%
Quarterhorse	2,040.96	2,181.81	-6.46%	2,374.53	-14.05%
Paint & Appaloosa	453.55	484.85	-6.46%	527.67	-14.05%
<u>Benevolence</u>					
Thoroughbred	1,020.48	1,090.90	-6.46%	1,187.27	-14.05%
Quarterhorse	1,020.48	1,090.90	-6.46%	1,187.27	-14.05%
Paint & Appaloosa	226.76	242.42	-6.46%	263.84	-14.05%
<u>Promotions</u>					
Thoroughbred	2,040.96	2,181.81	-6.46%	2,374.53	-14.05%
Quarterhorse	2,040.96	2,181.81	-6.46%	2,374.53	-14.05%
Paint & Appaloosa	453.55	484.85	-6.46%	527.67	-14.05%
<b>Licensee</b>	\$907,092.20	\$969,691.13	-6.46%	\$1,055,348.40	-14.05%

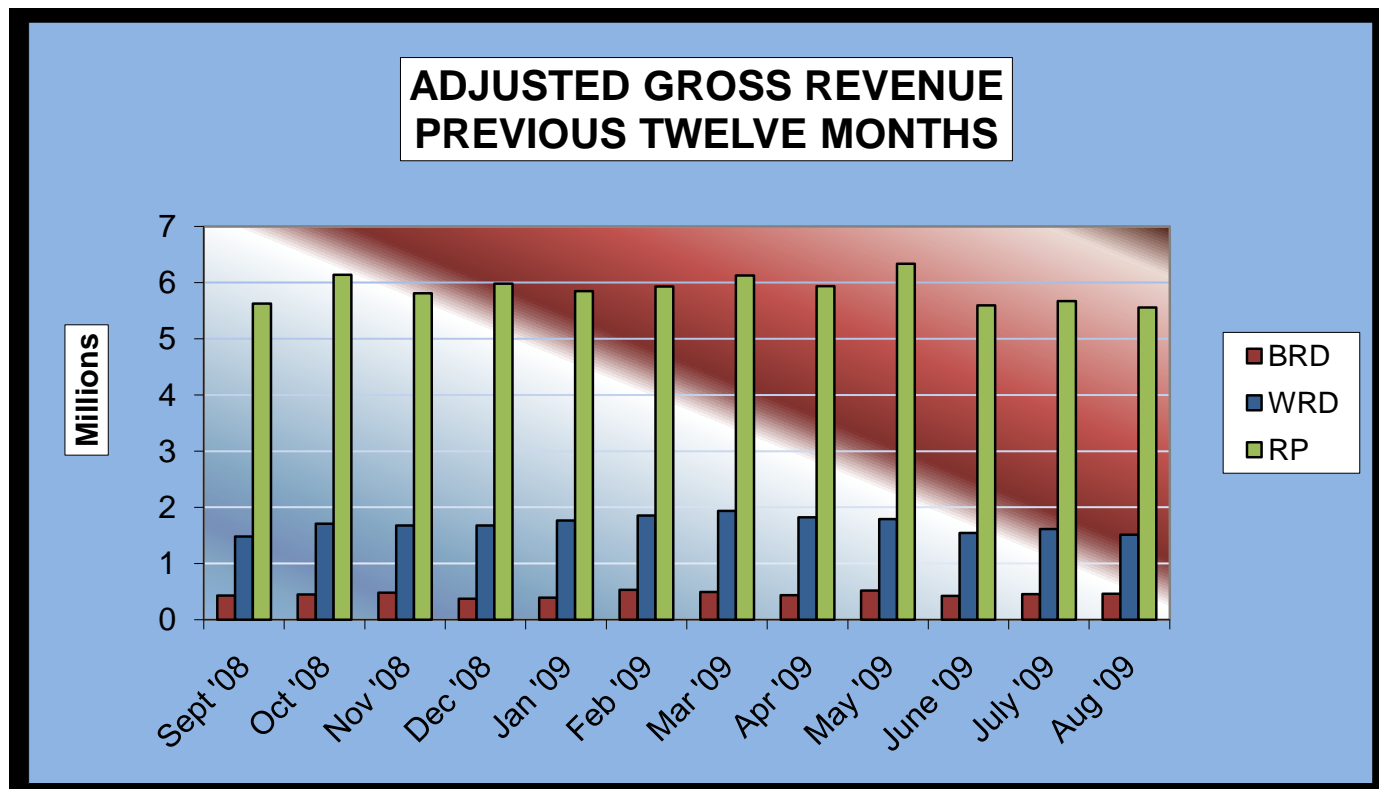


**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
AUGUST 2009**

<b><u>Remington Park</u></b>	<b><u>CURRENT</u></b>	<b><u>PRIOR</u></b>	<b><u>%</u></b>	<b><u>AUGUST</u></b>	<b><u>%</u></b>
	<b><u>MONTH</u></b>	<b><u>MONTH</u></b>	<b><u>CHANGE</u></b>	<b><u>2008</u></b>	<b><u>CHANGE</u></b>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,556,307.63	\$5,670,683.85	-2.02%	\$5,901,352.26	-5.85%
<b>State Tax</b>					
Higher Education Trust Fund	133,351.38	110,742.36	20.42%	128,167.70	4.04%
Education Reform	977,910.14	812,110.63	20.42%	939,896.43	4.04%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	593,830.38	696,378.15	-14.73%	678,675.23	-12.50%
Quarterhorse	515,694.80	604,749.45	-14.73%	589,375.85	-12.50%
Paint & Appaloosa	61,466.65	72,081.25	-14.73%	70,248.84	-12.50%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	83,344.61	97,737.28	-14.73%	95,252.66	-12.50%
Quarterhorse	93,762.69	109,954.45	-14.73%	107,159.25	-12.50%
Paint & Appaloosa	6,250.85	7,330.30	-14.73%	7,143.95	-12.50%
<b><u>Administration</u></b>					
Thoroughbred	6,945.38	8,144.77	-14.73%	7,937.72	-12.50%
Quarterhorse	6,250.85	7,330.30	-14.73%	7,143.95	-12.50%
Paint & Appaloosa	694.54	814.47	-14.72%	793.77	-12.50%
<b><u>Benevolence</u></b>					
Thoroughbred	3,472.69	4,072.39	-14.73%	3,968.86	-12.50%
Quarterhorse	3,125.42	3,665.15	-14.73%	3,571.97	-12.50%
Paint & Appaloosa	347.28	407.24	-14.72%	396.90	-12.50%
<b><u>Promotions</u></b>					
Thoroughbred	6,945.38	8,144.77	-14.73%	7,937.72	-12.50%
Quarterhorse	6,250.85	7,330.30	-14.73%	7,143.95	-12.50%
Paint & Appaloosa	694.54	814.47	-14.72%	793.77	-12.50%
<b>Licensee</b>	\$3,055,969.20	\$3,118,876.12	-2.02%	\$3,245,743.74	-5.85%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

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