

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

JULY 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  
JULY 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)

August 19, 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 July 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 above the typed name.

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 JULY 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 July 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,

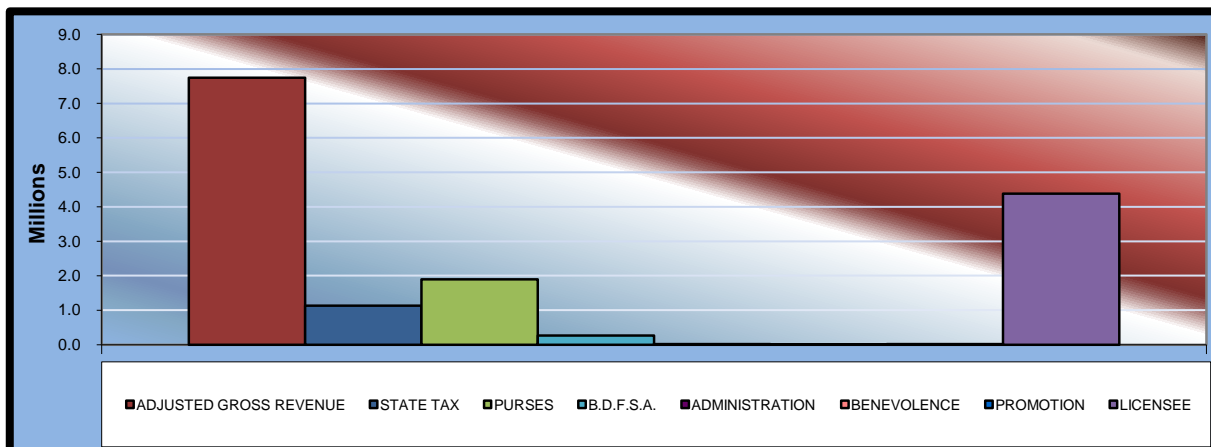
A handwritten signature in blue ink, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

August 12, 2009

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

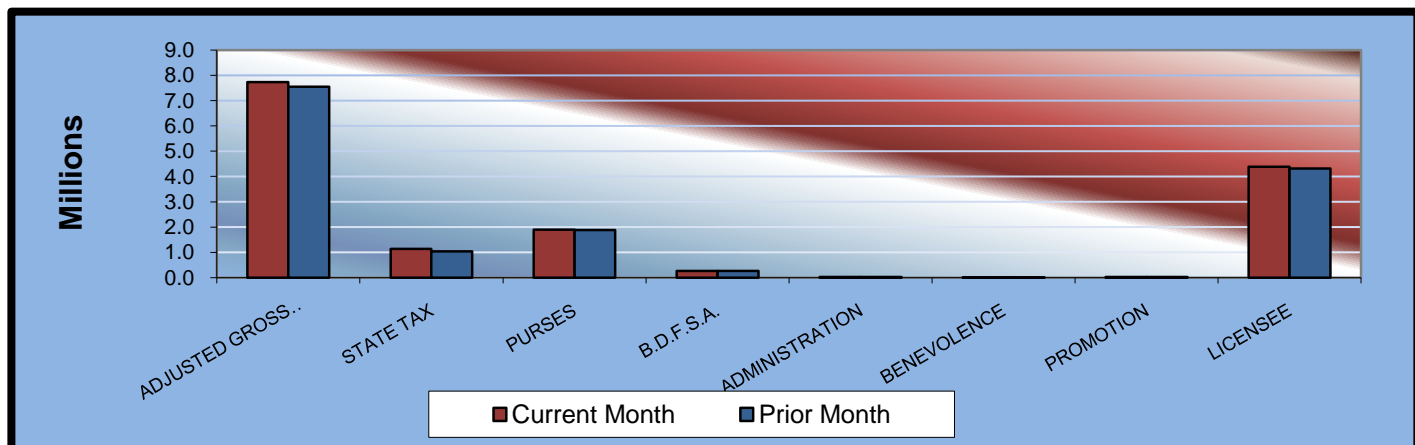
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$7,740,874.52</u>	<u>\$454,038.78</u>	<u>\$1,616,151.89</u>	<u>\$5,670,683.85</u>
<b>State Tax</b>				
Higher Education Trust Fund	135,584.65	5,448.47	19,393.82	110,742.36
Education Reform	994,287.41	39,955.41	142,221.37	812,110.63
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	929,868.05	43,672.86	189,817.04	696,378.15
Quarterhorse	843,044.43	45,205.25	193,089.73	604,749.45
Paint & Appaloosa	125,035.68	10,045.60	42,908.83	72,081.25
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	126,775.75	6,129.52	22,908.95	97,737.28
Quarterhorse	134,187.84	4,597.14	19,636.25	109,954.45
Paint & Appaloosa	12,715.50	1,021.59	4,363.61	7,330.30
<u>Administration</u>				
Thoroughbred	10,837.37	510.79	2,181.81	8,144.77
Quarterhorse	10,022.90	510.79	2,181.81	7,330.30
Paint & Appaloosa	1,412.83	113.51	484.85	814.47
<u>Benevolence</u>				
Thoroughbred	5,418.69	255.40	1,090.90	4,072.39
Quarterhorse	5,011.45	255.40	1,090.90	3,665.15
Paint & Appaloosa	706.41	56.75	242.42	407.24
<u>Promotions</u>				
Thoroughbred	10,837.37	510.79	2,181.81	8,144.77
Quarterhorse	10,022.90	510.79	2,181.81	7,330.30
Paint & Appaloosa	1,412.83	113.51	484.85	814.47
<b>Licensee</b>	<b>\$4,383,692.46</b>	<b>\$295,125.21</b>	<b>\$969,691.13</b>	<b>\$3,118,876.12</b>





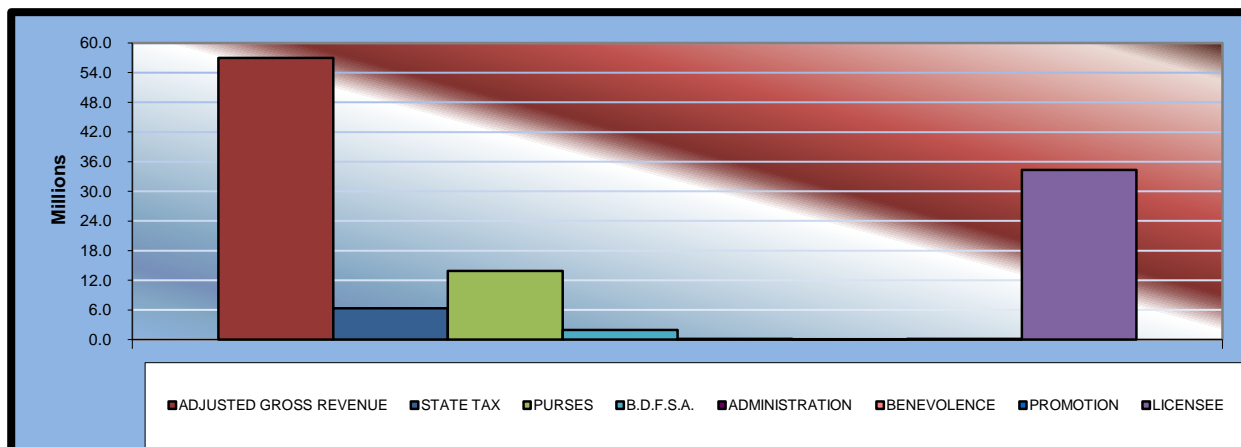
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JULY 2009**

	<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	90	3.33%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$7,740,874.52	\$7,560,700.96	2.38%	\$7,697,197.23	0.57%
<b>State Tax</b>					
Higher Education Trust Fund	135,584.65	124,296.80	9.08%	126,048.81	7.57%
Education Reform	994,287.41	911,509.93	9.08%	924,357.94	7.57%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	929,868.05	923,160.26	0.73%	956,799.55	-2.81%
Quarterhorse	843,044.43	833,017.77	1.20%	866,786.03	-2.74%
Paint & Appaloosa	125,035.68	120,915.50	3.41%	128,201.43	-2.47%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	126,775.75	126,320.03	0.36%	130,330.66	-2.73%
Quarterhorse	134,187.84	134,639.55	-0.34%	138,243.22	-2.93%
Paint & Appaloosa	12,715.50	12,296.49	3.41%	13,037.44	-2.47%
<u>Administration</u>					
Thoroughbred	10,837.37	10,763.90	0.68%	11,150.05	-2.80%
Quarterhorse	10,022.90	9,924.69	0.99%	10,307.99	-2.77%
Paint & Appaloosa	1,412.83	1,366.29	3.41%	1,448.60	-2.47%
<u>Benevolence</u>					
Thoroughbred	5,418.69	5,381.94	0.68%	5,575.04	-2.80%
Quarterhorse	5,011.45	4,962.33	0.99%	5,154.00	-2.77%
Paint & Appaloosa	706.41	683.12	3.41%	724.32	-2.47%
<u>Promotions</u>					
Thoroughbred	10,837.37	10,763.90	0.68%	11,150.05	-2.80%
Quarterhorse	10,022.90	9,924.69	0.99%	10,307.99	-2.77%
Paint & Appaloosa	1,412.83	1,366.29	3.41%	1,448.60	-2.47%
<b>Licensee</b>	\$4,383,692.46	\$4,319,407.48	1.49%	\$4,356,125.51	0.63%



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

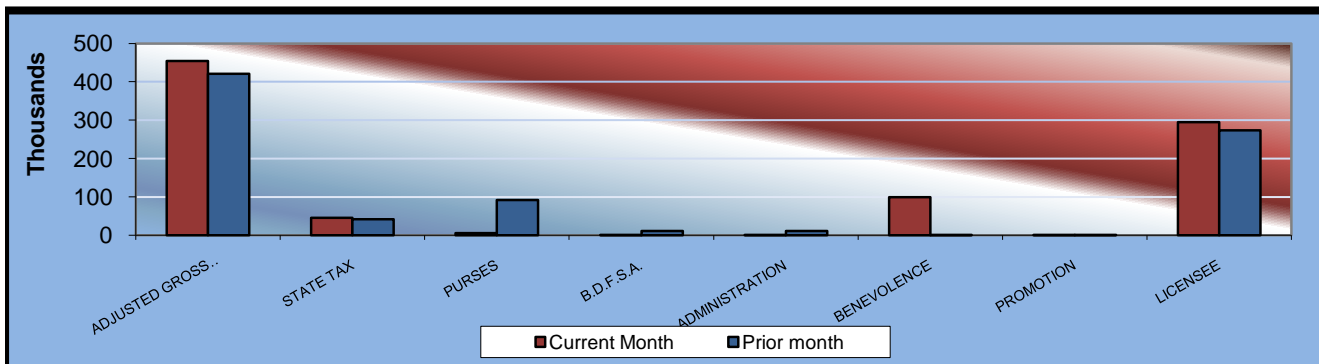
	<u><b>TOTAL</b></u>	<u><b>BLUE RIBBON DOWNS</b></u>	<u><b>WILL ROGERS DOWNS</b></u>	<u><b>REMINGTON PARK</b></u>
Gaming Days This Year	636	212	212	212
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$57,012,404.64</u>	<u>\$3,239,747.69</u>	<u>\$12,327,648.68</u>	<u>\$41,445,008.27</u>
<b>State Tax</b>				
Higher Education Trust Fund	761,488.96	38,876.98	147,931.79	574,680.19
Education Reform	5,584,252.29	285,097.78	1,084,833.06	4,214,321.45
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	6,848,190.83	311,623.25	1,252,132.33	5,284,435.25
Quarterhorse	6,185,393.04	322,557.40	1,273,720.82	4,589,114.82
Paint & Appaloosa	901,713.91	71,679.42	283,049.09	546,985.40
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	936,531.15	43,736.59	151,119.43	741,675.13
Quarterhorse	996,717.90	32,802.45	129,530.93	834,384.52
Paint & Appaloosa	91,699.74	7,289.44	28,784.65	55,625.65
<u>Administration</u>				
Thoroughbred	79,843.30	3,644.71	14,392.33	61,806.26
Quarterhorse	73,662.69	3,644.71	14,392.33	55,625.65
Paint & Appaloosa	10,188.84	809.93	3,198.29	6,180.62
<u>Benevolence</u>				
Thoroughbred	39,921.65	1,822.36	7,196.16	30,903.13
Quarterhorse	36,831.34	1,822.36	7,196.16	27,812.82
Paint & Appaloosa	5,094.41	404.96	1,599.16	3,090.29
<u>Promotions</u>				
Thoroughbred	79,843.30	3,644.71	14,392.33	61,806.26
Quarterhorse	73,662.69	3,644.71	14,392.33	55,625.65
Paint & Appaloosa	10,188.84	809.93	3,198.29	6,180.62
<b>Licensee</b>	<b>\$34,297,179.76</b>	<b>\$2,105,836.00</b>	<b>\$7,896,589.20</b>	<b>\$24,294,754.56</b>





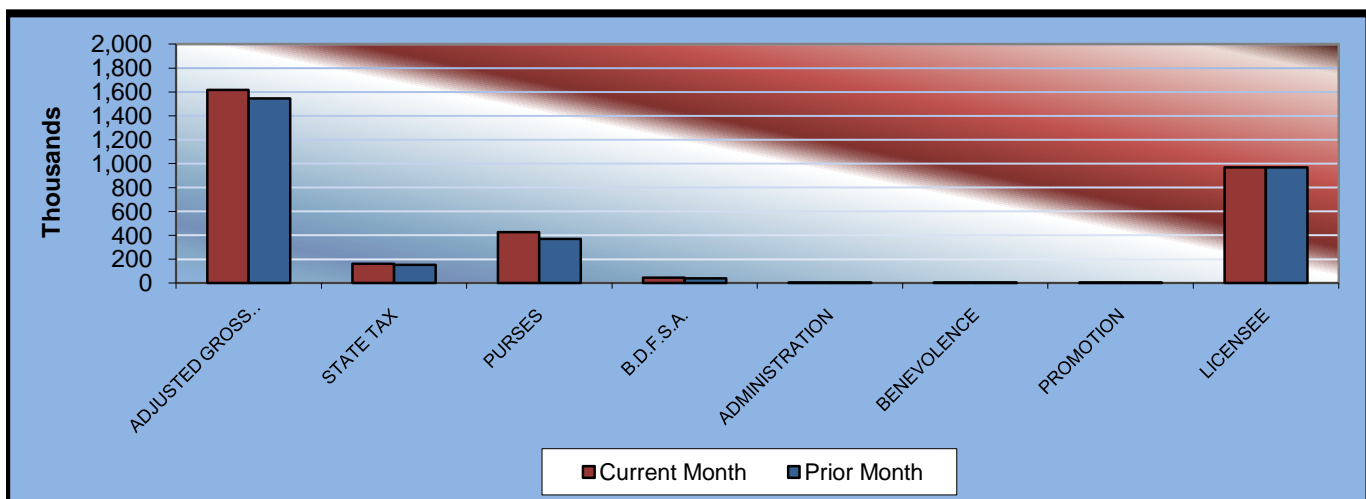
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JULY 2009**

<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>JULY 2008</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$454,038.78	\$421,288.55	7.77%	\$369,883.72	22.75%
<b>State Tax</b>					
Higher Education Trust Fund	5,448.47	5,055.46	7.77%	4,438.60	22.75%
Education Reform	39,955.41	37,073.40	7.77%	32,549.77	22.75%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	43,672.86	40,522.69	7.77%	35,578.19	22.75%
Quarterhorse	45,205.25	41,944.54	7.77%	36,826.55	22.75%
Paint & Appaloosa	10,045.60	9,321.01	7.77%	8,183.67	22.75%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	6,129.52	5,687.40	7.77%	4,993.43	22.75%
Quarterhorse	4,597.14	4,265.55	7.77%	3,745.07	22.75%
Paint & Appaloosa	1,021.59	947.90	7.77%	832.24	22.75%
<u>Administration</u>					
Thoroughbred	510.79	473.95	7.77%	416.12	22.75%
Quarterhorse	510.79	473.95	7.77%	416.12	22.75%
Paint & Appaloosa	113.51	105.32	7.78%	92.47	22.75%
<u>Benevolence</u>					
Thoroughbred	255.40	236.97	7.78%	208.06	22.75%
Quarterhorse	255.40	236.97	7.78%	208.06	22.75%
Paint & Appaloosa	56.75	52.66	7.77%	46.24	22.73%
<u>Promotions</u>					
Thoroughbred	510.79	473.95	7.77%	416.12	22.75%
Quarterhorse	510.79	473.95	7.77%	416.12	22.75%
Paint & Appaloosa	113.51	105.32	7.78%	92.47	22.75%
<b>Licensee</b>	\$295,125.21	\$273,837.56	7.77%	\$240,424.42	22.75%



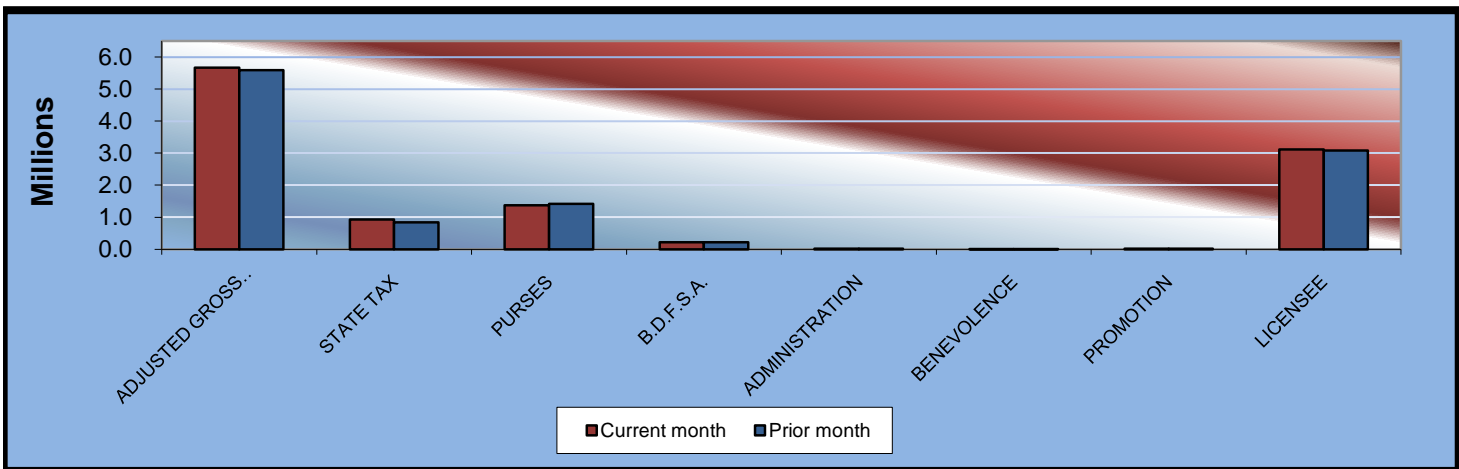
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JULY 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JULY 2008</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,616,151.89	\$1,544,679.42	4.63%	\$1,713,573.08	-5.69%
<b>State Tax</b>					
Higher Education Trust Fund	19,393.82	18,536.15	4.63%	20,562.88	-5.69%
Education Reform	142,221.37	135,931.78	4.63%	150,794.43	-5.69%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	189,817.04	165,113.06	14.96%	201,259.15	-5.69%
Quarterhorse	193,089.73	167,959.84	14.96%	204,729.14	-5.69%
Paint & Appaloosa	42,908.83	37,324.41	14.96%	45,495.36	-5.69%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	22,908.95	19,927.44	14.96%	24,289.90	-5.69%
Quarterhorse	19,636.25	17,080.66	14.96%	20,819.91	-5.69%
Paint & Appaloosa	4,363.61	3,795.70	14.96%	4,626.65	-5.69%
<u>Administration</u>					
Thoroughbred	2,181.81	1,897.85	14.96%	2,313.32	-5.68%
Quarterhorse	2,181.81	1,897.85	14.96%	2,313.32	-5.68%
Paint & Appaloosa	484.85	421.75	14.96%	514.07	-5.68%
<u>Benevolence</u>					
Thoroughbred	1,090.90	948.92	14.96%	1,156.67	-5.69%
Quarterhorse	1,090.90	948.92	14.96%	1,156.67	-5.69%
Paint & Appaloosa	242.42	210.86	14.97%	257.05	-5.69%
<u>Promotions</u>					
Thoroughbred	2,181.81	1,897.85	14.96%	2,313.32	-5.68%
Quarterhorse	2,181.81	1,897.85	14.96%	2,313.32	-5.68%
Paint & Appaloosa	484.85	421.75	14.96%	514.07	-5.68%
Licensee	\$969,691.13	\$968,466.78	0.13%	\$1,028,143.85	-5.69%

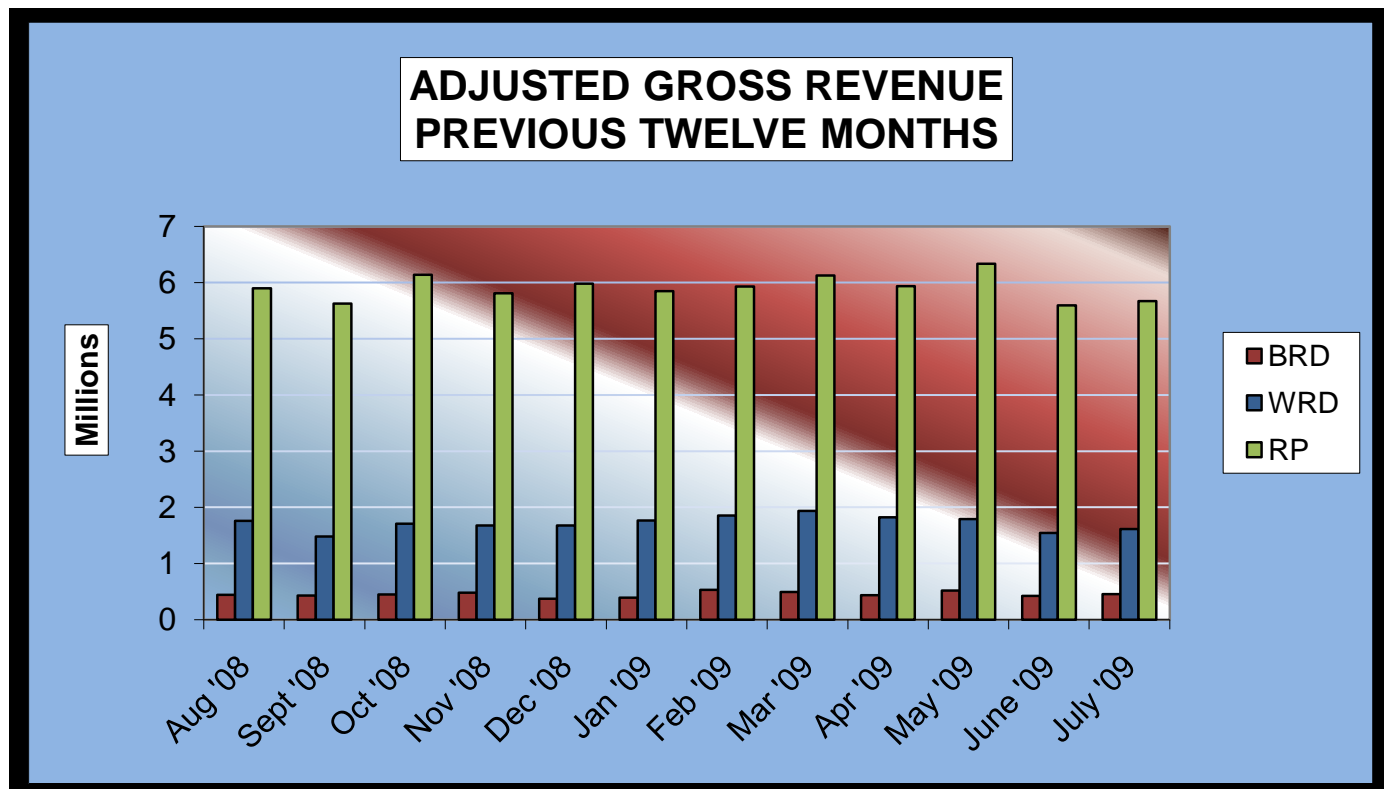


**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JULY 2009**

<b><u>Remington Park</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>PRIOR MONTH</u></b>	<b><u>% CHANGE</u></b>	<b><u>JULY 2008</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,670,683.85	\$5,594,732.99	1.36%	\$5,613,740.43	1.01%
<b>State Tax</b>					
Higher Education Trust Fund	110,742.36	100,705.19	9.97%	101,047.33	9.59%
Education Reform	812,110.63	738,504.75	9.97%	741,013.74	9.59%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	696,378.15	717,524.51	-2.95%	719,962.21	-3.28%
Quarterhorse	604,749.45	623,113.39	-2.95%	625,230.34	-3.28%
Paint & Appaloosa	72,081.25	74,270.08	-2.95%	74,522.40	-3.28%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	97,737.28	100,705.19	-2.95%	101,047.33	-3.28%
Quarterhorse	109,954.45	113,293.34	-2.95%	113,678.24	-3.28%
Paint & Appaloosa	7,330.30	7,552.89	-2.95%	7,578.55	-3.28%
<b><u>Administration</u></b>					
Thoroughbred	8,144.77	8,392.10	-2.95%	8,420.61	-3.28%
Quarterhorse	7,330.30	7,552.89	-2.95%	7,578.55	-3.28%
Paint & Appaloosa	814.47	839.22	-2.95%	842.06	-3.28%
<b><u>Benevolence</u></b>					
Thoroughbred	4,072.39	4,196.05	-2.95%	4,210.31	-3.28%
Quarterhorse	3,665.15	3,776.44	-2.95%	3,789.27	-3.28%
Paint & Appaloosa	407.24	419.60	-2.95%	421.03	-3.28%
<b><u>Promotions</u></b>					
Thoroughbred	8,144.77	8,392.10	-2.95%	8,420.61	-3.28%
Quarterhorse	7,330.30	7,552.89	-2.95%	7,578.55	-3.28%
Paint & Appaloosa	814.47	839.22	-2.95%	842.06	-3.28%
<b>Licensee</b>	\$3,118,876.12	\$3,077,103.14	1.36%	\$3,087,557.24	1.01%



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





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

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