

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

JUNE 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
JUNE 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

July 15, 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 June 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 printed 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 JUNE 2009**

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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 June 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,

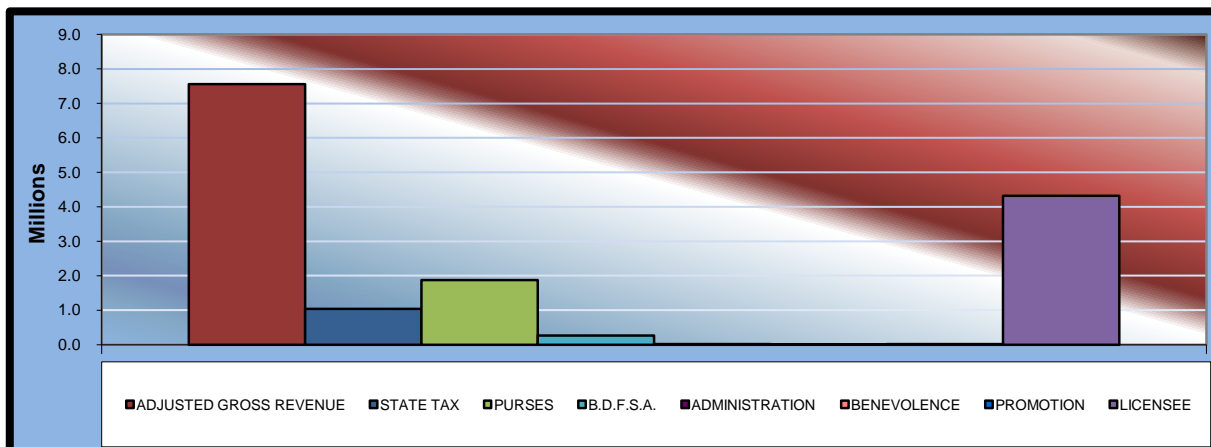
A handwritten signature in blue ink, reading "Steve Burrage", is positioned below the "Sincerely," text.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

July 10, 2009

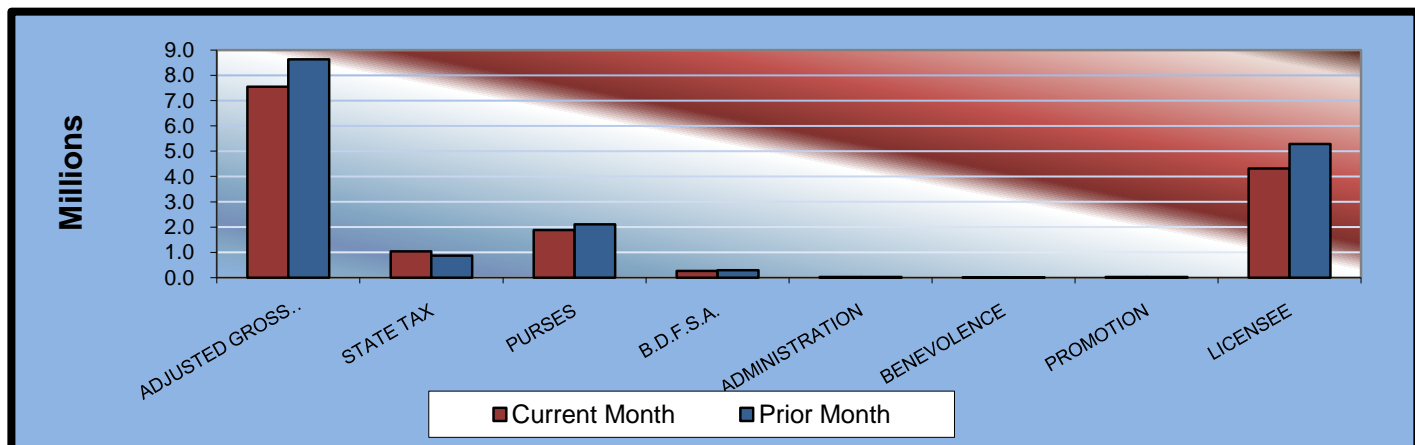
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JUNE 2009**

	<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>\$7,560,700.96</u>	<u>\$421,288.55</u>	<u>\$1,544,679.42</u>	<u>\$5,594,732.99</u>
State Tax				
Higher Education Trust Fund	124,296.80	5,055.46	18,536.15	100,705.19
Education Reform	911,509.93	37,073.40	135,931.78	738,504.75
Purse Fund				
<u>Purses</u>				
Thoroughbred	923,160.26	40,522.69	165,113.06	717,524.51
Quarterhorse	833,017.77	41,944.54	167,959.84	623,113.39
Paint & Appaloosa	120,915.50	9,321.01	37,324.41	74,270.08
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	126,320.03	5,687.40	19,927.44	100,705.19
Quarterhorse	134,639.55	4,265.55	17,080.66	113,293.34
Paint & Appaloosa	12,296.49	947.90	3,795.70	7,552.89
<u>Administration</u>				
Thoroughbred	10,763.90	473.95	1,897.85	8,392.10
Quarterhorse	9,924.69	473.95	1,897.85	7,552.89
Paint & Appaloosa	1,366.29	105.32	421.75	839.22
<u>Benevolence</u>				
Thoroughbred	5,381.94	236.97	948.92	4,196.05
Quarterhorse	4,962.33	236.97	948.92	3,776.44
Paint & Appaloosa	683.12	52.66	210.86	419.60
<u>Promotions</u>				
Thoroughbred	10,763.90	473.95	1,897.85	8,392.10
Quarterhorse	9,924.69	473.95	1,897.85	7,552.89
Paint & Appaloosa	1,366.29	105.32	421.75	839.22
Licensee	\$4,319,407.48	\$273,837.56	\$968,466.78	\$3,077,103.14



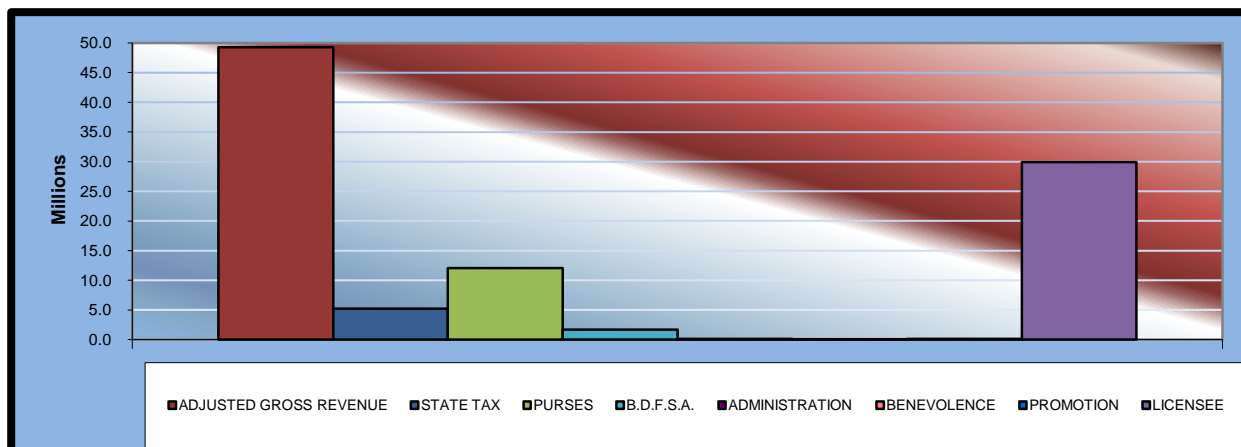
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JUNE 2009**

	<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	90	93	-3.23%	90	0.00%
Opening Date					
Adjusted Gross Revenue	\$7,560,700.96	\$8,644,109.45	-12.53%	\$7,435,644.87	1.68%
State Tax					
Higher Education Trust Fund	124,296.80	104,806.86	18.60%	102,080.54	21.76%
Education Reform	911,509.93	768,583.65	18.60%	748,590.60	21.76%
Purse Fund					
<u>Purses</u>					
Thoroughbred	923,160.26	1,037,570.85	-11.03%	903,303.55	2.20%
Quarterhorse	833,017.77	935,452.52	-10.95%	815,360.87	2.17%
Paint & Appaloosa	120,915.50	135,192.79	-10.56%	118,603.31	1.95%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	126,320.03	142,176.06	-11.15%	123,416.98	2.35%
Quarterhorse	134,639.55	151,655.92	-11.22%	131,590.67	2.32%
Paint & Appaloosa	12,296.49	13,748.41	-10.56%	12,061.36	1.95%
<u>Administration</u>					
Thoroughbred	10,763.90	12,099.97	-11.04%	10,530.46	2.22%
Quarterhorse	9,924.69	11,149.83	-10.99%	9,712.31	2.19%
Paint & Appaloosa	1,366.29	1,527.60	-10.56%	1,340.15	1.95%
<u>Benevolence</u>					
Thoroughbred	5,381.94	6,049.98	-11.04%	5,265.23	2.22%
Quarterhorse	4,962.33	5,574.91	-10.99%	4,856.16	2.19%
Paint & Appaloosa	683.12	763.82	-10.57%	670.08	1.95%
<u>Promotions</u>					
Thoroughbred	10,763.90	12,099.97	-11.04%	10,530.46	2.22%
Quarterhorse	9,924.69	11,149.83	-10.99%	9,712.31	2.19%
Paint & Appaloosa	1,366.29	1,527.60	-10.56%	1,340.15	1.95%
Licensee	\$4,319,407.48	\$5,292,978.88	-18.39%	\$4,426,679.68	-2.42%



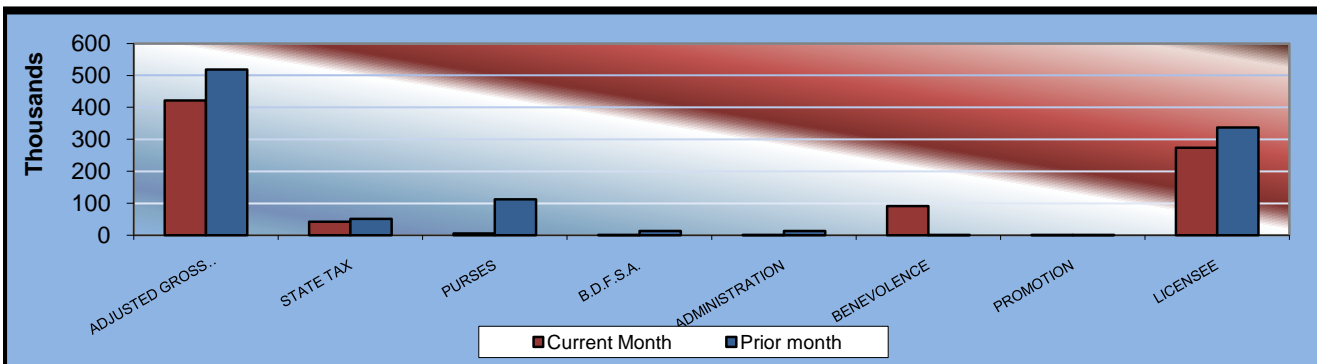
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2009**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	543	181	181	181
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$49,271,530.12</u>	<u>\$2,785,708.91</u>	<u>\$10,711,496.79</u>	<u>\$35,774,324.42</u>
State Tax				
Higher Education Trust Fund	625,904.31	33,428.51	128,537.97	463,937.83
Education Reform	4,589,964.88	245,142.37	942,611.69	3,402,210.82
Purse Fund				
<u>Purses</u>				
Thoroughbred	5,918,322.78	267,950.39	1,062,315.29	4,588,057.10
Quarterhorse	5,342,348.61	277,352.15	1,080,631.09	3,984,365.37
Paint & Appaloosa	776,678.23	61,633.82	240,140.26	474,904.15
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	809,755.40	37,607.07	128,210.48	643,937.85
Quarterhorse	862,530.06	28,205.31	109,894.68	724,430.07
Paint & Appaloosa	78,984.24	6,267.85	24,421.04	48,295.35
<u>Administration</u>				
Thoroughbred	69,005.93	3,133.92	12,210.52	53,661.49
Quarterhorse	63,639.79	3,133.92	12,210.52	48,295.35
Paint & Appaloosa	8,776.01	696.42	2,713.44	5,366.15
<u>Benevolence</u>				
Thoroughbred	34,502.96	1,566.96	6,105.26	26,830.74
Quarterhorse	31,819.89	1,566.96	6,105.26	24,147.67
Paint & Appaloosa	4,388.00	348.21	1,356.74	2,683.05
<u>Promotions</u>				
Thoroughbred	69,005.93	3,133.92	12,210.52	53,661.49
Quarterhorse	63,639.79	3,133.92	12,210.52	48,295.35
Paint & Appaloosa	8,776.01	696.42	2,713.44	5,366.15
Licensee	\$29,913,487.30	\$1,810,710.79	\$6,926,898.07	\$21,175,878.44



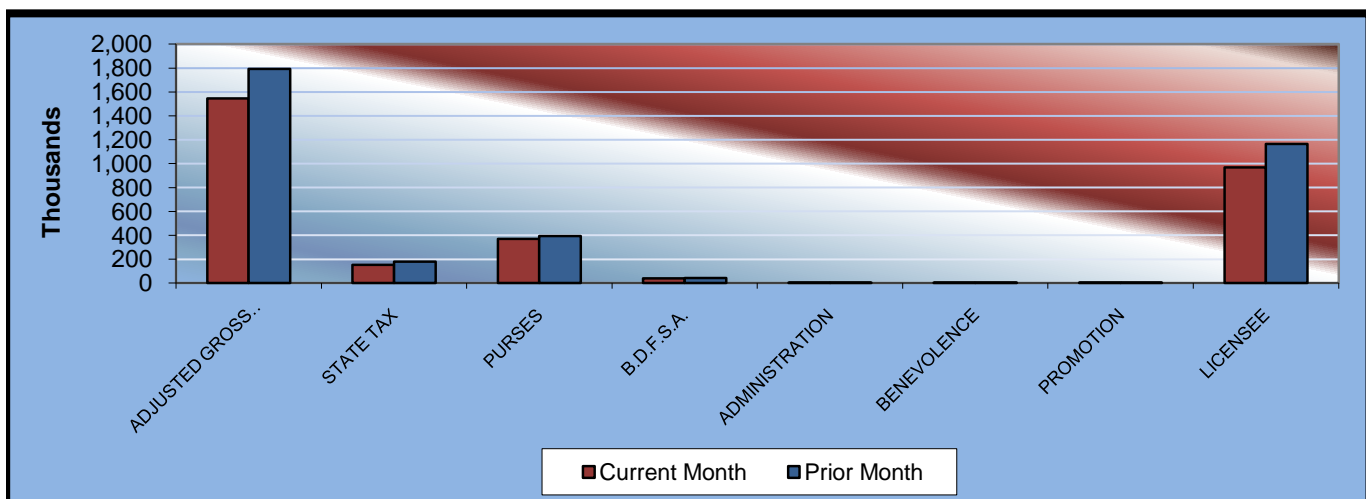
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JUNE 2009**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$421,288.55	\$518,115.93	-18.69%	\$340,697.29	23.65%
State Tax					
Higher Education Trust Fund	5,055.46	6,217.39	-18.69%	4,088.37	23.65%
Education Reform	37,073.40	45,594.20	-18.69%	29,981.36	23.65%
Purse Fund					
<u>Purses</u>					
Thoroughbred	40,522.69	49,836.28	-18.69%	32,770.83	23.65%
Quarterhorse	41,944.54	51,584.92	-18.69%	33,920.68	23.65%
Paint & Appaloosa	9,321.01	11,463.32	-18.69%	7,537.93	23.65%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,687.40	6,994.56	-18.69%	4,599.41	23.65%
Quarterhorse	4,265.55	5,245.92	-18.69%	3,449.56	23.65%
Paint & Appaloosa	947.90	1,165.76	-18.69%	766.57	23.65%
<u>Administration</u>					
Thoroughbred	473.95	582.88	-18.69%	383.28	23.66%
Quarterhorse	473.95	582.88	-18.69%	383.28	23.66%
Paint & Appaloosa	105.32	129.53	-18.69%	85.17	23.66%
<u>Benevolence</u>					
Thoroughbred	236.97	291.44	-18.69%	191.64	23.65%
Quarterhorse	236.97	291.44	-18.69%	191.64	23.65%
Paint & Appaloosa	52.66	64.77	-18.70%	42.60	23.62%
<u>Promotions</u>					
Thoroughbred	473.95	582.88	-18.69%	383.28	23.66%
Quarterhorse	473.95	582.88	-18.69%	383.28	23.66%
Paint & Appaloosa	105.32	129.53	-18.69%	85.17	23.66%
Licensee	\$273,837.56	\$336,775.35	-18.69%	\$221,453.24	23.65%



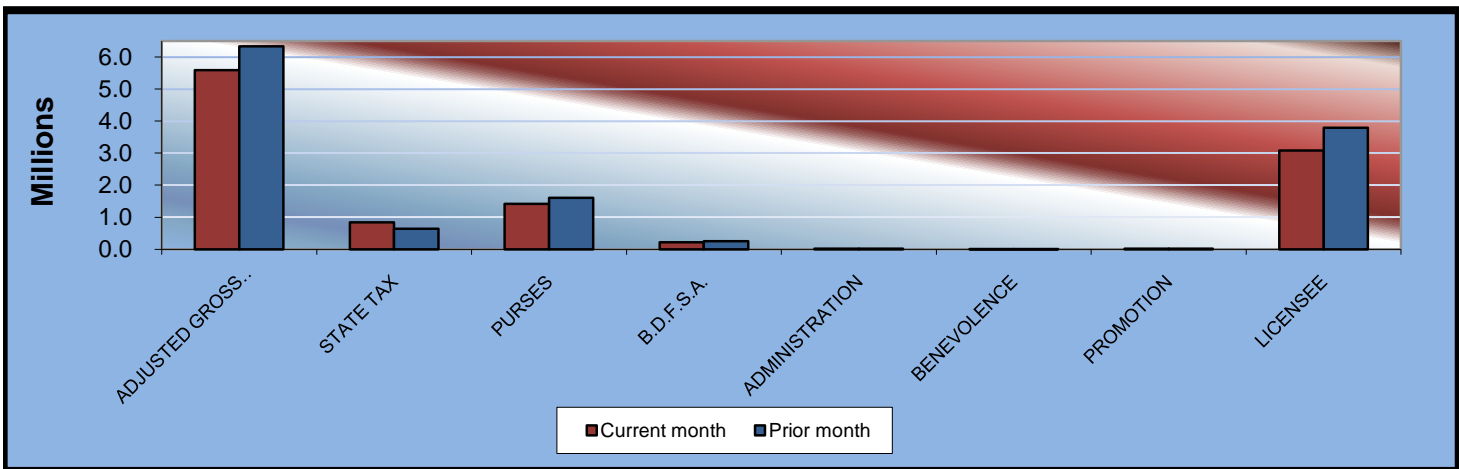
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JUNE 2009**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,544,679.42	\$1,791,739.74	-13.79%	\$1,640,656.49	-5.85%
State Tax					
Higher Education Trust Fund	18,536.15	21,500.88	-13.79%	19,687.88	-5.85%
Education Reform	135,931.78	157,673.09	-13.79%	144,377.77	-5.85%
Purse Fund					
<u>Purses</u>					
Thoroughbred	165,113.06	175,366.52	-5.85%	171,019.89	-3.45%
Quarterhorse	167,959.84	178,390.09	-5.85%	173,968.52	-3.45%
Paint & Appaloosa	37,324.41	39,642.25	-5.85%	38,659.67	-3.45%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	19,927.44	21,164.93	-5.85%	20,640.33	-3.45%
Quarterhorse	17,080.66	18,141.36	-5.85%	17,691.72	-3.45%
Paint & Appaloosa	3,795.70	4,031.41	-5.85%	3,931.50	-3.45%
<u>Administration</u>					
Thoroughbred	1,897.85	2,015.71	-5.85%	1,965.74	-3.45%
Quarterhorse	1,897.85	2,015.71	-5.85%	1,965.74	-3.45%
Paint & Appaloosa	421.75	447.93	-5.84%	436.83	-3.45%
<u>Benevolence</u>					
Thoroughbred	948.92	1,007.85	-5.85%	982.87	-3.45%
Quarterhorse	948.92	1,007.85	-5.85%	982.87	-3.45%
Paint & Appaloosa	210.86	223.98	-5.86%	218.41	-3.46%
<u>Promotions</u>					
Thoroughbred	1,897.85	2,015.71	-5.85%	1,965.74	-3.45%
Quarterhorse	1,897.85	2,015.71	-5.85%	1,965.74	-3.45%
Paint & Appaloosa	421.75	447.93	-5.84%	436.83	-3.45%
Licensee	\$968,466.78	\$1,164,630.83	-16.84%	\$1,039,758.44	-6.86%

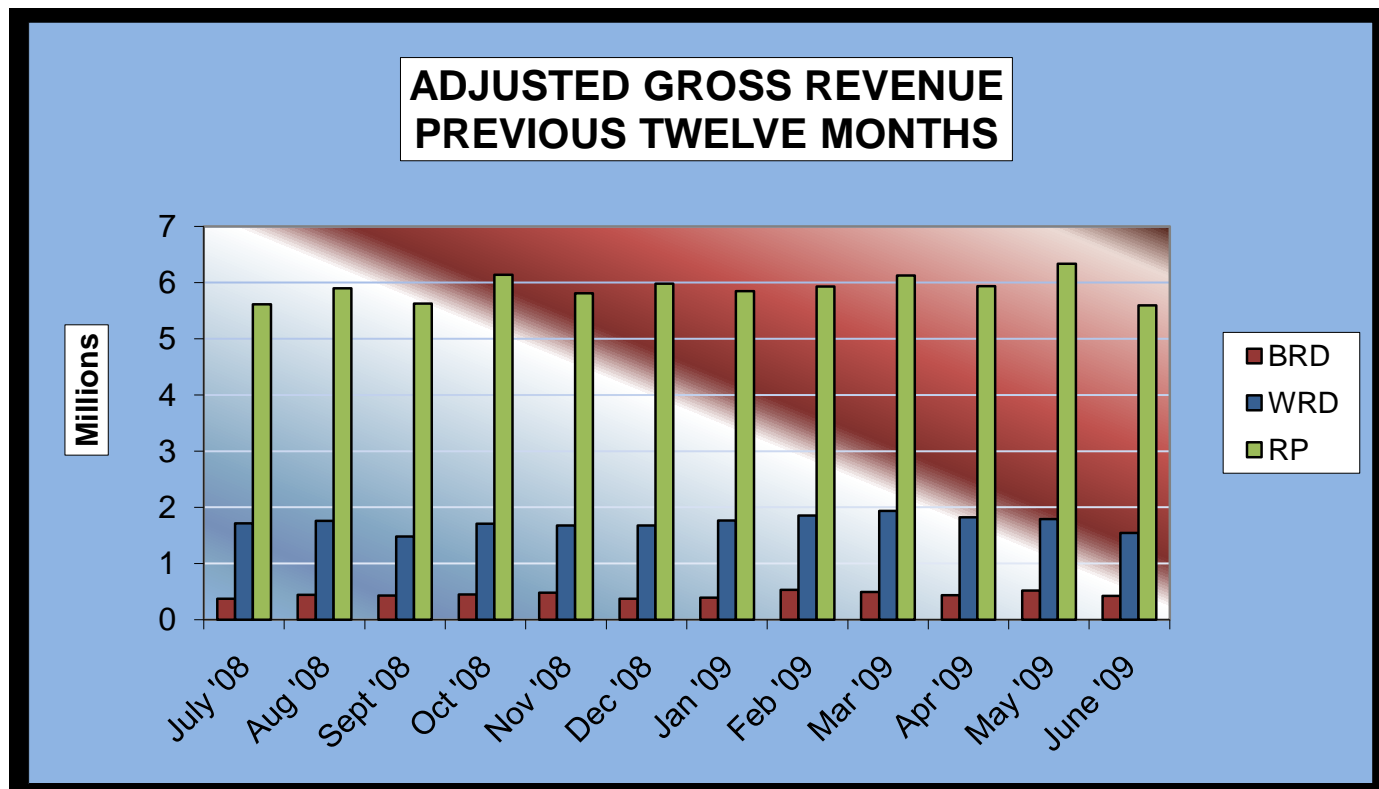


**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JUNE 2009**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2008</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,594,732.99	\$6,334,253.78	-11.67%	\$5,454,291.09	2.57%
<u>State Tax</u>					
Higher Education Trust Fund	100,705.19	77,088.59	30.64%	78,304.29	28.61%
Education Reform	738,504.75	565,316.36	30.64%	574,231.47	28.61%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	717,524.51	812,368.05	-11.67%	699,512.83	2.57%
Quarterhorse	623,113.39	705,477.51	-11.67%	607,471.67	2.57%
Paint & Appaloosa	74,270.08	84,087.22	-11.67%	72,405.71	2.57%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	100,705.19	114,016.57	-11.67%	98,177.24	2.57%
Quarterhorse	113,293.34	128,268.64	-11.67%	110,449.39	2.57%
Paint & Appaloosa	7,552.89	8,551.24	-11.67%	7,363.29	2.57%
<u>Administration</u>					
Thoroughbred	8,392.10	9,501.38	-11.67%	8,181.44	2.57%
Quarterhorse	7,552.89	8,551.24	-11.67%	7,363.29	2.57%
Paint & Appaloosa	839.22	950.14	-11.67%	818.15	2.58%
<u>Benevolence</u>					
Thoroughbred	4,196.05	4,750.69	-11.67%	4,090.72	2.57%
Quarterhorse	3,776.44	4,275.62	-11.68%	3,681.65	2.57%
Paint & Appaloosa	419.60	475.07	-11.68%	409.07	2.57%
<u>Promotions</u>					
Thoroughbred	8,392.10	9,501.38	-11.67%	8,181.44	2.57%
Quarterhorse	7,552.89	8,551.24	-11.67%	7,363.29	2.57%
Paint & Appaloosa	839.22	950.14	-11.67%	818.15	2.58%
Licensee	\$3,077,103.14	\$3,791,572.70	-18.84%	\$3,165,468.00	-2.79%



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





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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