

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

NOVEMBER 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
NOVEMBER 2008**

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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

December 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 November 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 blue ink signature of Steve Burrage, written in a cursive style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A blue ink signature of Michelle R. Day, written in a cursive style.

MICHELLE R. DAY, ESQ.
DEPUTY 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 NOVEMBER 2008**

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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 November 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 blue ink signature of Steve Burrage, written in a cursive style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

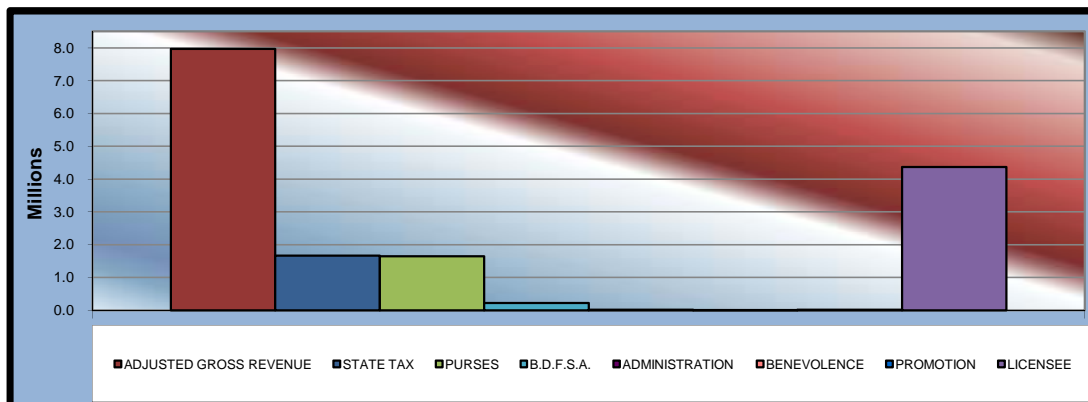
A blue ink signature of Michelle R. Day, written in a cursive style.

MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

December 11, 2008

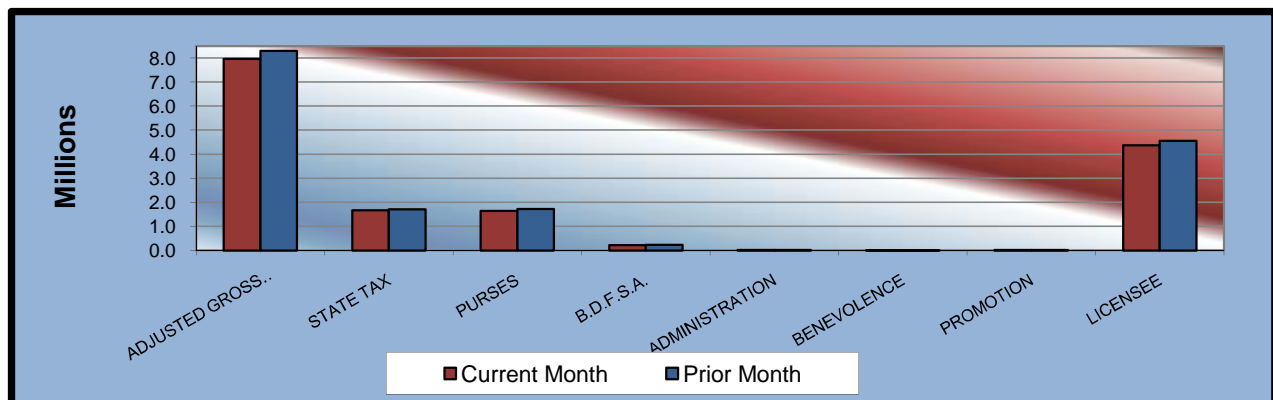
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
November 2008**

	<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>\$7,967,158.47</u>	<u>\$480,061.76</u>	<u>\$1,675,087.83</u>	<u>\$5,812,008.88</u>
State Tax				
Higher Education Trust Fund	200,222.06	5,760.74	20,101.05	174,360.27
Education Reform	1,468,295.11	42,245.43	147,407.73	1,278,641.95
Purse Fund				
<u>Purses</u>				
Thoroughbred	801,957.61	46,175.95	196,739.06	559,042.60
Quarterhorse	733,411.63	47,796.15	200,131.11	485,484.37
Paint & Appaloosa	112,960.75	10,621.36	44,473.58	57,865.81
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	108,687.32	6,480.83	23,744.37	78,462.12
Quarterhorse	113,482.83	4,860.63	20,352.32	88,269.88
Paint & Appaloosa	11,487.54	1,080.14	4,522.74	5,884.66
<u>Administration</u>				
Thoroughbred	9,339.95	540.07	2,261.37	6,538.51
Quarterhorse	8,686.10	540.07	2,261.37	5,884.66
Paint & Appaloosa	1,276.40	120.02	502.53	653.85
<u>Benevolence</u>				
Thoroughbred	4,669.96	270.03	1,130.68	3,269.25
Quarterhorse	4,343.04	270.03	1,130.68	2,942.33
Paint & Appaloosa	638.22	60.01	251.27	326.94
<u>Promotions</u>				
Thoroughbred	9,339.95	540.07	2,261.37	6,538.51
Quarterhorse	8,686.10	540.07	2,261.37	5,884.66
Paint & Appaloosa	1,276.40	120.02	502.53	653.85
Licensee	\$4,368,397.50	\$312,040.14	\$1,005,052.70	\$3,051,304.66



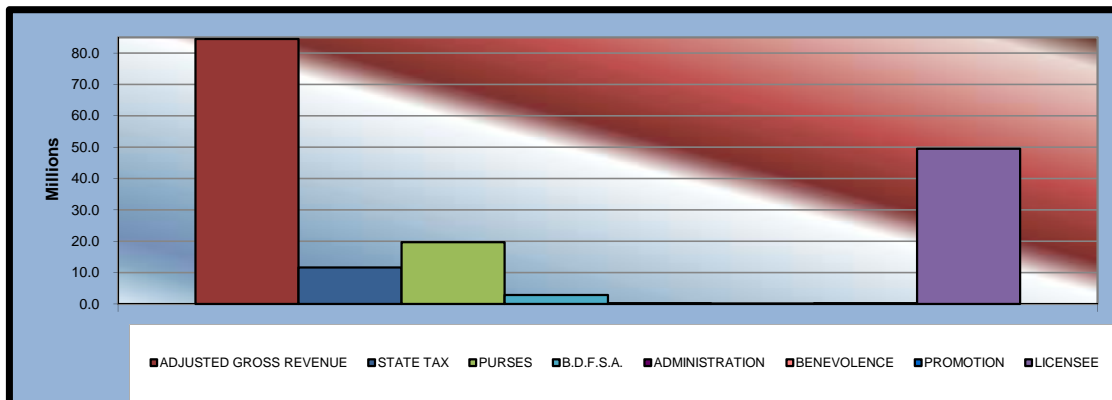
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
November 2008**

	<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	\$7,967,158.47	\$8,299,949.76	-4.01%	\$6,343,223.72	25.60%
State Tax					
Higher Education Trust Fund	200,222.06	205,818.78	-2.72%	133,735.03	49.72%
Education Reform	1,468,295.11	1,509,337.75	-2.72%	980,723.56	49.72%
Purse Fund					
<u>Purses</u>					
Thoroughbred	801,957.61	842,349.09	-4.80%	510,641.50	57.05%
Quarterhorse	733,411.63	768,636.04	-4.58%	624,667.90	17.41%
Paint & Appaloosa	112,960.75	117,293.83	-3.69%	98,025.97	15.24%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	108,687.32	114,273.91	-4.89%	261,258.44	-58.40%
Quarterhorse	113,482.83	119,782.60	-5.26%	95,245.91	19.15%
Paint & Appaloosa	11,487.54	11,928.18	-3.69%	9,968.74	15.24%
<u>Administration</u>					
Thoroughbred	9,339.95	9,811.52	-4.81%	7,916.92	17.97%
Quarterhorse	8,686.10	9,111.99	-4.67%	7,383.73	17.64%
Paint & Appaloosa	1,276.40	1,325.35	-3.69%	1,107.64	15.24%
<u>Benevolence</u>					
Thoroughbred	4,669.96	4,905.76	-4.81%	3,958.47	17.97%
Quarterhorse	4,343.04	4,555.99	-4.67%	3,691.87	17.64%
Paint & Appaloosa	638.22	662.70	-3.69%	553.82	15.24%
<u>Promotions</u>					
Thoroughbred	9,339.95	9,811.52	-4.81%	7,916.92	17.97%
Quarterhorse	8,686.10	9,111.99	-4.67%	7,383.73	17.64%
Paint & Appaloosa	1,276.40	1,325.35	-3.69%	1,107.64	15.24%
Licensee	\$4,368,397.50	\$4,559,907.41	-4.20%	\$3,587,935.93	21.75%



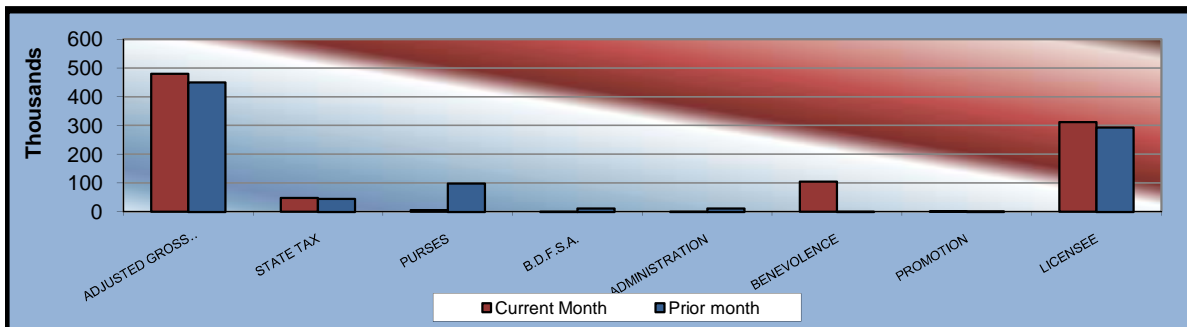
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2008**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	1,005	335	335	335
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$84,440,926.58</u>	<u>\$4,330,809.41</u>	<u>\$18,872,508.06</u>	<u>\$61,237,609.11</u>
State Tax				
Higher Education Trust Fund	1,395,568.08	51,969.71	226,470.09	1,117,128.28
Education Reform	10,234,165.96	381,111.23	1,660,780.73	8,192,274.00
Purse Fund				
<u>Purses</u>				
Thoroughbred	9,569,691.39	416,569.74	1,873,454.14	7,279,667.51
Quarterhorse	8,808,670.62	431,186.19	2,055,667.91	6,321,816.52
Paint & Appaloosa	1,306,143.66	95,819.15	456,815.09	753,509.42
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	1,471,438.38	58,465.93	391,264.73	1,021,707.72
Quarterhorse	1,402,321.63	43,849.46	209,050.98	1,149,421.19
Paint & Appaloosa	132,828.21	9,744.33	46,455.79	76,628.09
<u>Administration</u>				
Thoroughbred	113,242.33	4,872.15	23,227.87	85,142.31
Quarterhorse	104,728.11	4,872.15	23,227.87	76,628.09
Paint & Appaloosa	14,758.66	1,082.70	5,161.74	8,514.22
<u>Benevolence</u>				
Thoroughbred	56,621.17	2,436.08	11,613.95	42,571.14
Quarterhorse	52,364.06	2,436.08	11,613.95	38,314.03
Paint & Appaloosa	7,379.43	541.40	2,580.88	4,257.15
<u>Promotions</u>				
Thoroughbred	113,242.34	4,872.15	23,227.87	85,142.32
Quarterhorse	104,728.11	4,872.15	23,227.87	76,628.09
Paint & Appaloosa	14,758.67	1,082.70	5,161.74	8,514.23
Licensee	\$49,538,275.78	\$2,815,026.13	\$11,823,504.85	\$34,899,744.80



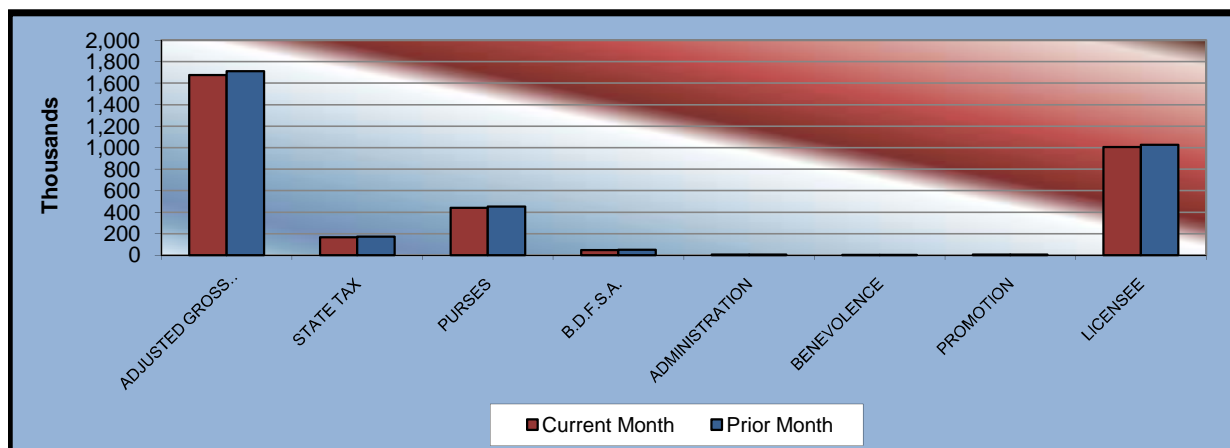
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
November 2008**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$480,061.76	\$450,366.44	6.59%	\$441,396.08	8.76%
<u>State Tax</u>					
Higher Education Trust Fund	5,760.74	5,404.40	6.59%	5,296.75	8.76%
Education Reform	42,245.43	39,632.24	6.59%	38,842.86	8.76%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	46,175.95	43,319.62	6.59%	32,028.80	44.17%
Quarterhorse	47,796.15	44,839.61	6.59%	43,946.49	8.76%
Paint & Appaloosa	10,621.36	9,964.36	6.59%	9,765.89	8.76%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	6,480.83	6,079.95	6.59%	16,386.83	-60.45%
Quarterhorse	4,860.63	4,559.96	6.59%	4,469.14	8.76%
Paint & Appaloosa	1,080.14	1,013.32	6.59%	993.14	8.76%
<u>Administration</u>					
Thoroughbred	540.07	506.66	6.59%	496.57	8.76%
Quarterhorse	540.07	506.66	6.59%	496.57	8.76%
Paint & Appaloosa	120.02	112.59	6.60%	110.35	8.76%
<u>Benevolence</u>					
Thoroughbred	270.03	253.33	6.59%	248.29	8.76%
Quarterhorse	270.03	253.33	6.59%	248.29	8.76%
Paint & Appaloosa	60.01	56.31	6.57%	55.17	8.77%
<u>Promotions</u>					
Thoroughbred	540.07	506.66	6.59%	496.57	8.76%
Quarterhorse	540.07	506.66	6.59%	496.57	8.76%
Paint & Appaloosa	120.02	112.59	6.60%	110.35	8.76%
Licensee	\$312,040.14	\$292,738.19	6.59%	\$286,907.45	8.76%



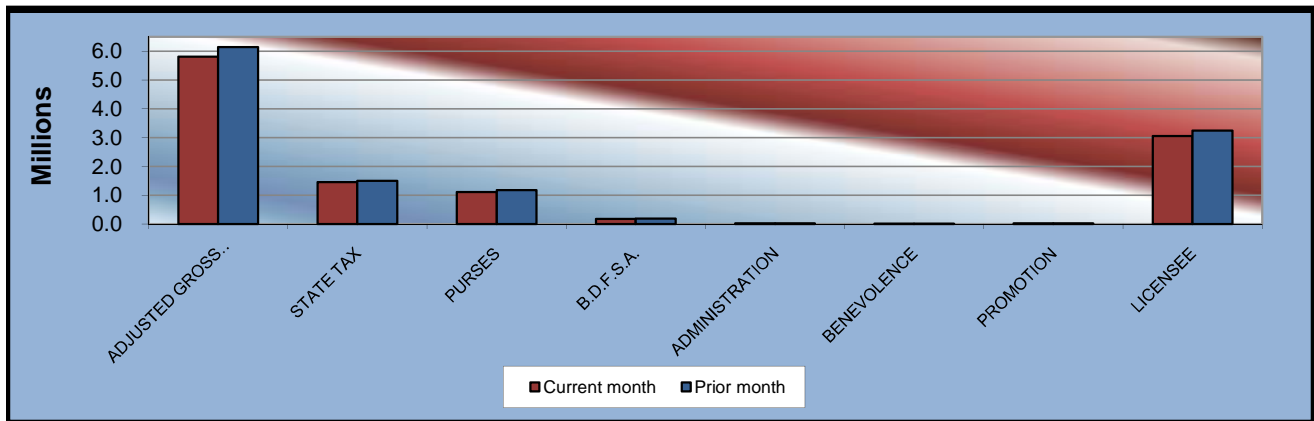
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
November 2008**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,675,087.83	\$1,710,767.88	-2.09%	\$1,546,993.28	8.28%
State Tax					
Higher Education Trust Fund	20,101.05	20,529.21	-2.09%	18,563.92	8.28%
Education Reform	147,407.73	150,547.58	-2.09%	136,135.41	8.28%
Purse Fund					
<u>Purses</u>					
Thoroughbred	196,739.06	200,929.68	-2.09%	134,704.44	46.05%
Quarterhorse	200,131.11	204,393.98	-2.09%	184,827.02	8.28%
Paint & Appaloosa	44,473.58	45,420.89	-2.09%	41,072.67	8.28%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	23,744.37	24,250.13	-2.09%	68,918.55	-65.55%
Quarterhorse	20,352.32	20,785.83	-2.09%	18,795.97	8.28%
Paint & Appaloosa	4,522.74	4,619.07	-2.09%	4,176.88	8.28%
<u>Administration</u>					
Thoroughbred	2,261.37	2,309.54	-2.09%	2,088.44	8.28%
Quarterhorse	2,261.37	2,309.54	-2.09%	2,088.44	8.28%
Paint & Appaloosa	502.53	513.23	-2.08%	464.10	8.28%
<u>Benevolence</u>					
Thoroughbred	1,130.68	1,154.77	-2.09%	1,044.22	8.28%
Quarterhorse	1,130.68	1,154.77	-2.09%	1,044.22	8.28%
Paint & Appaloosa	251.27	256.62	-2.08%	232.05	8.28%
<u>Promotions</u>					
Thoroughbred	2,261.37	2,309.54	-2.09%	2,088.44	8.28%
Quarterhorse	2,261.37	2,309.54	-2.09%	2,088.44	8.28%
Paint & Appaloosa	502.53	513.23	-2.08%	464.10	8.28%
Licensee	\$1,005,052.70	\$1,026,460.73	-2.09%	\$928,195.97	8.28%



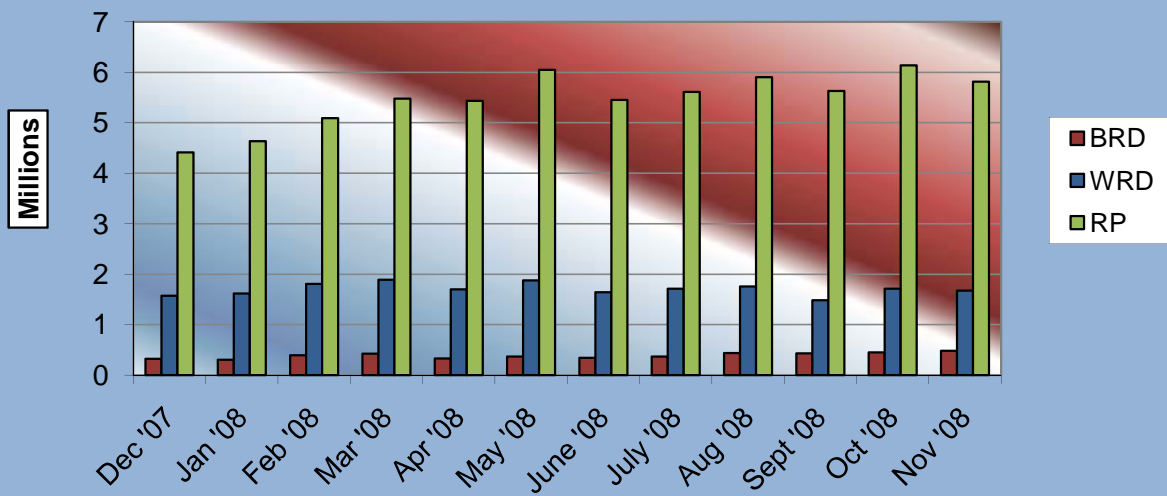
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
November 2008**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>NOVEMBER 2007</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,812,008.88	\$6,138,815.44	-5.32%	\$4,354,834.36	33.46%
<u>State Tax</u>					
Higher Education Trust Fund	174,360.27	179,885.17	-3.07%	109,874.36	58.69%
Education Reform	1,278,641.95	1,319,157.93	-3.07%	805,745.29	58.69%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	559,042.60	598,099.79	-6.53%	343,908.26	62.56%
Quarterhorse	485,484.37	519,402.45	-6.53%	395,894.39	22.63%
Paint & Appaloosa	57,865.81	61,908.58	-6.53%	47,187.41	22.63%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	78,462.12	83,943.83	-6.53%	175,953.06	-55.41%
Quarterhorse	88,269.88	94,436.81	-6.53%	71,980.80	22.63%
Paint & Appaloosa	5,884.66	6,295.79	-6.53%	4,798.72	22.63%
<u>Administration</u>					
Thoroughbred	6,538.51	6,995.32	-6.53%	5,331.91	22.63%
Quarterhorse	5,884.66	6,295.79	-6.53%	4,798.72	22.63%
Paint & Appaloosa	653.85	699.53	-6.53%	533.19	22.63%
<u>Benevolence</u>					
Thoroughbred	3,269.25	3,497.66	-6.53%	2,665.96	22.63%
Quarterhorse	2,942.33	3,147.89	-6.53%	2,399.36	22.63%
Paint & Appaloosa	326.94	349.77	-6.53%	266.60	22.63%
<u>Promotions</u>					
Thoroughbred	6,538.51	6,995.32	-6.53%	5,331.91	22.63%
Quarterhorse	5,884.66	6,295.79	-6.53%	4,798.72	22.63%
Paint & Appaloosa	653.85	699.53	-6.53%	533.19	22.63%
Licensee	\$3,051,304.66	\$3,240,708.49	-5.84%	\$2,372,832.51	28.59%



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

**ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS**





**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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