



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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**OKLAHOMA HORSE RACING
COMMISSION
STATISTICAL AUDIT REPORT OF
GAMING OPERATIONS**

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

JULY 2006



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF GAMING OPERATIONS
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS
AND REMINGTON PARK
JULY 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

August 14, 2006

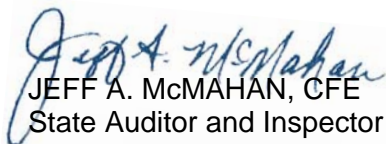
TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION

Transmitted herewith is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of July 2006, 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,


JEFF A. McMAHAN, CFE
State Auditor and 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 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector


**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 2006.

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.

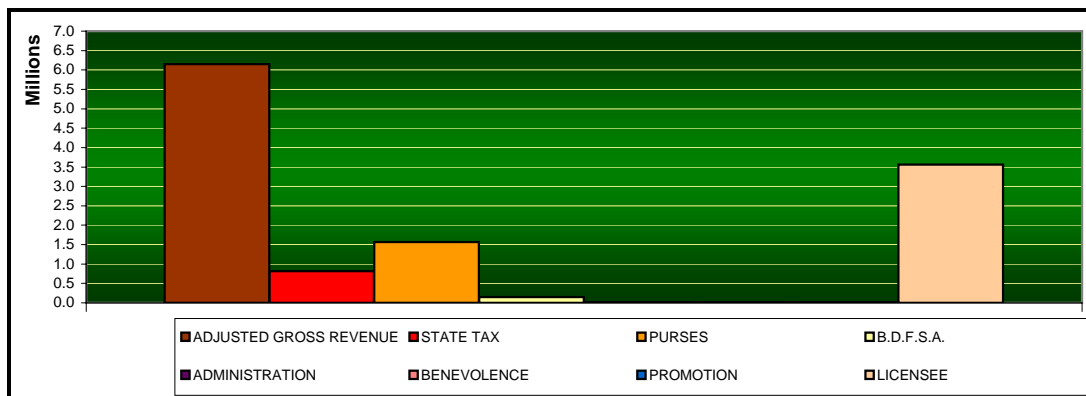
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

August 11, 2006

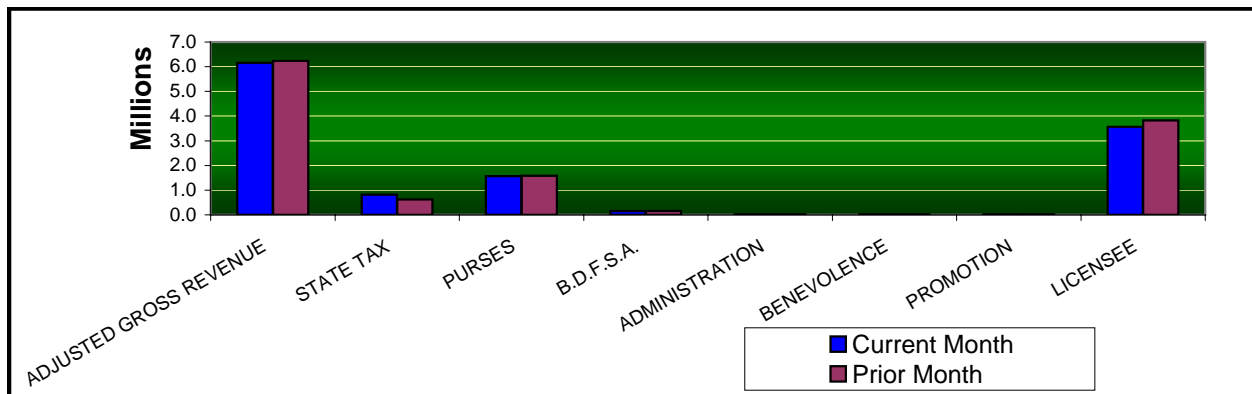
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JULY 2006

	<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>\$6,152,146.16</u>	<u>\$320,295.70</u>	<u>\$1,130,320.85</u>	<u>\$4,701,529.61</u>
State Tax				
Higher Education Trust Fund	97,712.86	3,843.55	13,563.85	80,305.46
Education Reform	716,560.98	28,186.02	99,468.23	588,906.73
Purse Fund				
<u>Purses</u>				
Thoroughbred	768,555.07	31,889.44	112,537.57	624,128.06
Quarterhorse	706,142.26	31,889.44	112,537.57	561,715.25
Paint & Appaloosa	94,507.70	7,086.54	25,008.35	62,412.81
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	78,158.14	3,242.99	11,444.50	63,470.65
Quarterhorse	71,811.07	3,242.99	11,444.50	57,123.58
Paint & Appaloosa	9,610.95	720.67	2,543.22	6,347.06
<u>Administration</u>				
Thoroughbred	8,684.23	360.33	1,271.61	7,052.29
Quarterhorse	7,979.00	360.33	1,271.61	6,347.06
Paint & Appaloosa	1,067.88	80.07	282.58	705.23
<u>Benevolence</u>				
Thoroughbred	4,342.13	180.17	635.81	3,526.15
Quarterhorse	3,989.51	180.17	635.81	3,173.53
Paint & Appaloosa	533.94	40.04	141.29	352.61
<u>Promotions</u>				
Thoroughbred	2,337.23	360.33	1,271.61	705.29
Quarterhorse	7,979.00	360.33	1,271.61	6,347.06
Paint & Appaloosa	1,067.88	80.07	282.58	705.23
Licensee	\$3,564,759.33	\$208,192.22	\$734,708.55	\$2,621,858.56



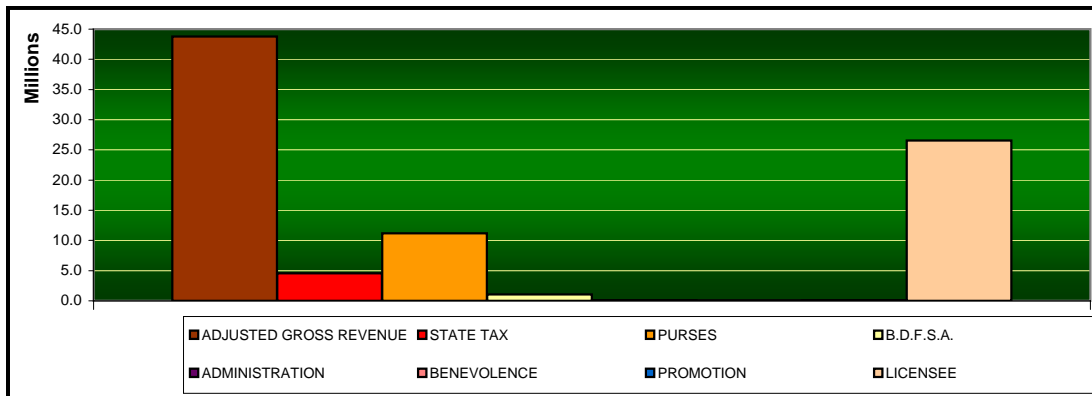
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JULY 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	90	90	0.00%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,152,146.16	\$6,234,056.32	-1.31%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	97,712.86	74,808.68	30.62%	0.00	0.00%
Education Reform	716,560.98	548,596.95	30.62%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	768,555.07	775,169.04	-0.85%	0.00	0.00%
Quarterhorse	706,142.26	713,372.71	-1.01%	0.00	0.00%
Paint & Appaloosa	94,507.70	96,730.95	-2.30%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	78,158.14	78,830.75	-0.85%	0.00	0.00%
Quarterhorse	71,811.07	72,546.39	-1.01%	0.00	0.00%
Paint & Appaloosa	9,610.95	9,837.04	-2.30%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	8,684.23	8,758.96	-0.85%	0.00	0.00%
Quarterhorse	7,979.00	8,060.69	-1.01%	0.00	0.00%
Paint & Appaloosa	1,067.88	1,093.03	-2.30%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	4,342.13	4,379.50	-0.85%	0.00	0.00%
Quarterhorse	3,989.51	4,030.36	-1.01%	0.00	0.00%
Paint & Appaloosa	533.94	546.50	-2.30%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	2,337.23	8,758.96	-73.32%	0.00	0.00%
Quarterhorse	7,979.00	8,060.69	-1.01%	0.00	0.00%
Paint & Appaloosa	1,067.88	1,093.03	-2.30%	0.00	0.00%
Licensee	\$3,564,759.33	\$3,819,382.09	-6.67%	\$0.00	0.00%



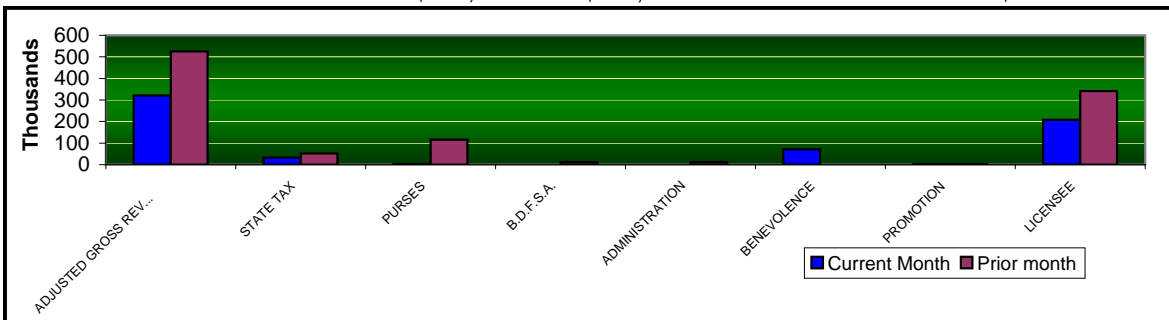
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	636	212	212	212
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$43,798,112.89</u>	<u>\$3,198,969.19</u>	<u>\$6,617,959.03</u>	<u>\$33,981,184.67</u>
State Tax				
Higher Education Trust Fund	549,457.34	38,387.63	79,408.38	431,661.33
Education Reform	4,029,353.79	281,509.29	582,328.12	3,165,516.38
Purse Fund				
<u>Purses</u>				
Thoroughbred	5,488,341.05	318,497.38	658,841.40	4,511,002.27
Quarterhorse	5,037,240.83	318,497.38	658,841.40	4,059,902.05
Paint & Appaloosa	668,286.63	70,777.19	146,409.21	451,100.23
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	558,136.37	32,389.56	67,000.82	458,745.99
Quarterhorse	512,261.79	32,389.56	67,000.82	412,871.41
Paint & Appaloosa	67,961.34	7,197.68	14,889.08	45,874.58
<u>Administration</u>				
Thoroughbred	62,015.11	3,598.83	7,444.52	50,971.76
Quarterhorse	56,917.93	3,598.83	7,444.52	45,874.58
Paint & Appaloosa	7,551.29	799.75	1,654.35	5,097.19
<u>Benevolence</u>				
Thoroughbred	31,007.60	1,799.42	3,722.28	25,485.90
Quarterhorse	28,459.00	1,799.42	3,722.28	22,937.30
Paint & Appaloosa	3,775.63	399.87	827.17	2,548.59
<u>Promotions</u>				
Thoroughbred	55,665.11	3,598.83	7,441.52	44,624.76
Quarterhorse	56,914.93	3,598.83	7,441.52	45,874.58
Paint & Appaloosa	7,551.29	799.75	1,654.35	5,097.19
Licensee	\$26,570,868.86	\$2,079,329.99	\$4,301,887.29	\$20,189,651.58



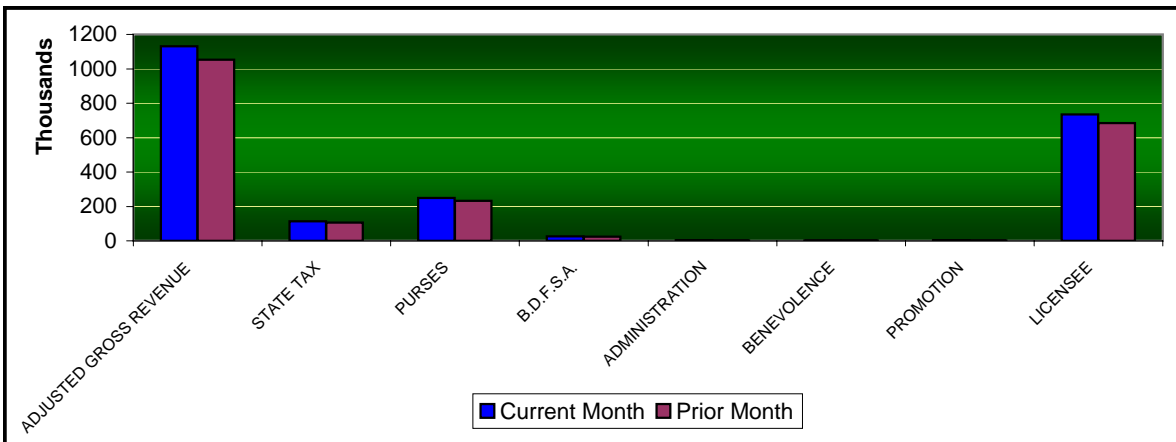
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JULY 2006

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$320,295.70	\$525,478.45	-39.05%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	3,843.55	6,305.74	-39.05%	0.00	0.00%
Education Reform	28,186.02	46,242.10	-39.05%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	31,889.44	52,317.95	-39.05%	0.00	0.00%
Quarterhorse	31,889.44	52,317.95	-39.05%	0.00	0.00%
Paint & Appaloosa	7,086.54	11,626.21	-39.05%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	3,242.99	5,320.47	-39.05%	0.00	0.00%
Quarterhorse	3,242.99	5,320.47	-39.05%	0.00	0.00%
Paint & Appaloosa	720.67	1,182.33	-39.05%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	360.33	591.16	-39.05%	0.00	0.00%
Quarterhorse	360.33	591.16	-39.05%	0.00	0.00%
Paint & Appaloosa	80.07	131.38	-39.05%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	180.17	295.58	-39.05%	0.00	0.00%
Quarterhorse	180.17	295.58	-39.05%	0.00	0.00%
Paint & Appaloosa	40.04	65.68	-39.04%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	360.33	591.16	-39.05%	0.00	0.00%
Quarterhorse	360.33	591.16	-39.05%	0.00	0.00%
Paint & Appaloosa	80.07	131.38	-39.05%	0.00	0.00%
Licensee	\$208,192.22	\$341,560.99	-39.05%	\$0.00	0.00%



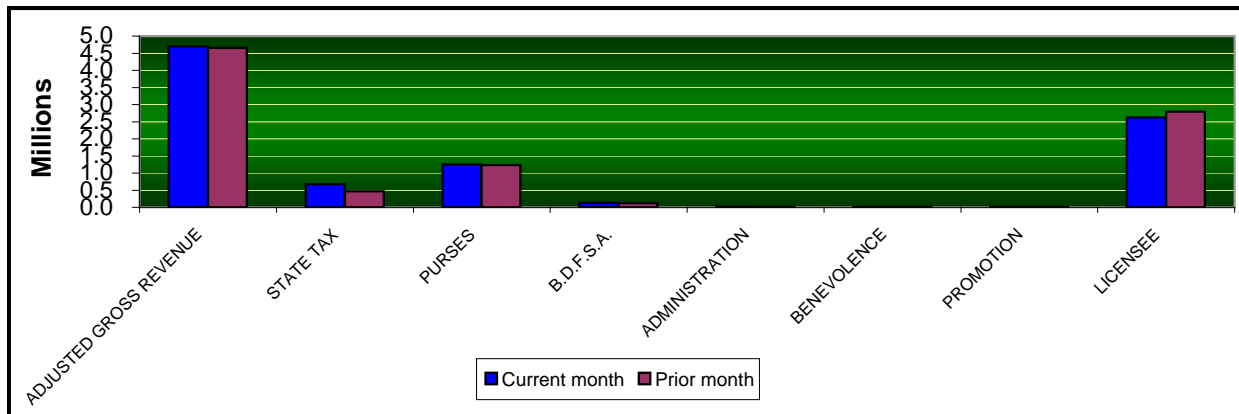
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JULY 2006

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,130,320.85	\$1,053,487.63	7.29%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	13,563.85	12,641.85	7.29%	0.00	0.00%
Education Reform	99,468.23	92,706.91	7.29%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	112,537.57	104,887.86	7.29%	0.00	0.00%
Quarterhorse	112,537.57	104,887.86	7.29%	0.00	0.00%
Paint & Appaloosa	25,008.35	23,308.41	7.29%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	11,444.50	10,666.56	7.29%	0.00	0.00%
Quarterhorse	11,444.50	10,666.56	7.29%	0.00	0.00%
Paint & Appaloosa	2,543.22	2,370.35	7.29%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	1,271.61	1,185.17	7.29%	0.00	0.00%
Quarterhorse	1,271.61	1,185.17	7.29%	0.00	0.00%
Paint & Appaloosa	282.58	263.38	7.29%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	635.81	592.59	7.29%	0.00	0.00%
Quarterhorse	635.81	592.59	7.29%	0.00	0.00%
Paint & Appaloosa	141.29	131.69	7.29%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	1,271.61	1,185.17	7.29%	0.00	0.00%
Quarterhorse	1,271.61	1,185.17	7.29%	0.00	0.00%
Paint & Appaloosa	282.58	263.38	7.29%	0.00	0.00%
Licensee	\$734,708.55	\$684,766.96	7.29%	\$0.00	0.00%



OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JULY 2006

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,701,529.61	\$4,655,090.24	1.00%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	80,305.46	55,861.09	43.76%	0.00	0.00%
Education Reform	588,906.73	409,647.94	43.76%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	624,128.06	617,963.23	1.00%	0.00	0.00%
Quarterhorse	561,715.25	556,166.90	1.00%	0.00	0.00%
Paint & Appaloosa	62,412.81	61,796.33	1.00%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	63,470.65	62,843.72	1.00%	0.00	0.00%
Quarterhorse	57,123.58	56,559.36	1.00%	0.00	0.00%
Paint & Appaloosa	6,347.06	6,284.36	1.00%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	7,052.29	6,982.63	1.00%	0.00	0.00%
Quarterhorse	6,347.06	6,284.36	1.00%	0.00	0.00%
Paint & Appaloosa	705.23	698.27	1.00%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,526.15	3,491.33	1.00%	0.00	0.00%
Quarterhorse	3,173.53	3,142.19	1.00%	0.00	0.00%
Paint & Appaloosa	352.61	349.13	1.00%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	705.29	6,982.63	-89.90%	0.00	0.00%
Quarterhorse	6,347.06	6,284.36	1.00%	0.00	0.00%
Paint & Appaloosa	705.23	698.27	1.00%	0.00	0.00%
Licensee	\$2,621,858.56	\$2,793,054.14	-6.13%	\$0.00	0.00%





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