



## Oklahoma Horse Racing Commission Statistical Audit Report of Gaming Operations

Blue Ribbon Downs Racino, Will Rogers Downs and  
Remington Park



February 2007



Office of the Oklahoma State Auditor and Inspector  
Jeff A. McMahan, CFE

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS  
AND REMINGTON PARK  
FEBRUARY 2007**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

March 12, 2007

**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 February 2007, 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 handwritten signature in blue ink, reading "Jeff A. McMahan".

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 FEBRUARY 2007**

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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 February 2007.

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,

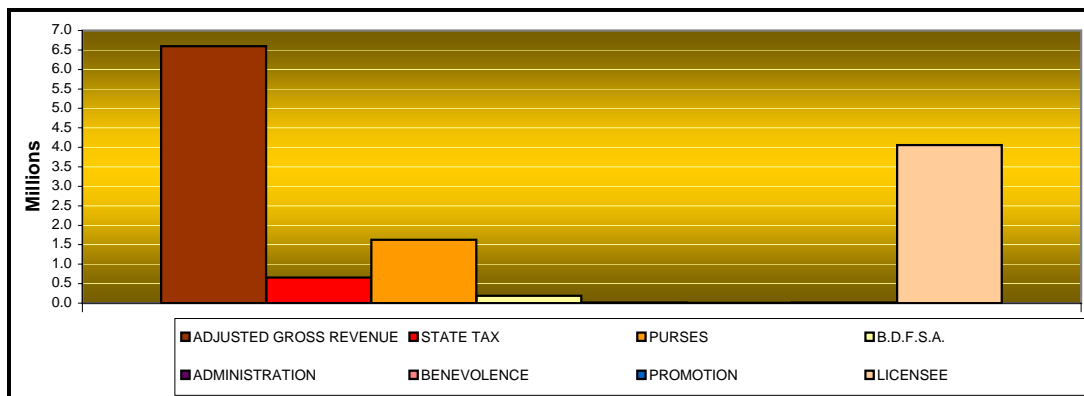


JEFF A. MCMAHAN, CFE  
State Auditor and Inspector

March 12, 2007

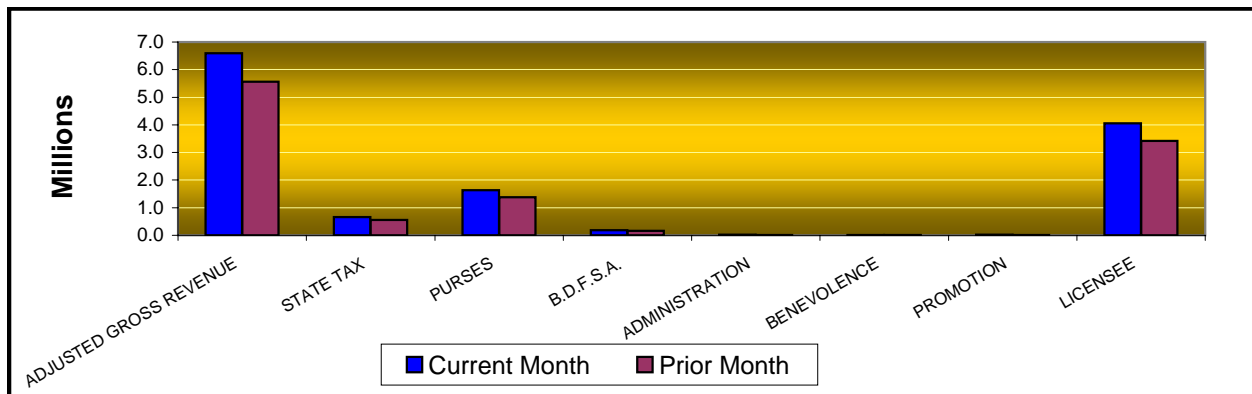
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2007**

	<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	84	28	28	28
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$6,593,859.60</u>	<u>\$396,019.56</u>	<u>\$1,599,669.03</u>	<u>\$4,598,171.01</u>
<b>State Tax</b>				
Higher Education Trust Fund	79,126.31	4,752.23	19,196.03	55,178.05
Education Reform	580,259.64	34,849.72	140,770.87	404,639.05
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	795,389.34	38,760.41	156,567.61	600,061.32
Quarterhorse	729,439.64	39,428.70	159,267.05	530,743.89
Paint & Appaloosa	105,195.32	8,761.93	35,392.67	61,040.72
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	95,995.26	4,677.98	18,896.09	72,421.19
Quarterhorse	94,696.72	4,009.70	16,196.65	74,490.37
Paint & Appaloosa	10,697.83	891.04	3,599.26	6,207.53
<u>Administration</u>				
Thoroughbred	9,142.42	445.53	1,799.63	6,897.26
Quarterhorse	8,452.69	445.53	1,799.63	6,207.53
Paint & Appaloosa	1,188.64	99.00	399.92	689.72
<u>Benevolence</u>				
Thoroughbred	4,571.20	222.76	899.81	3,448.63
Quarterhorse	4,226.34	222.76	899.81	3,103.77
Paint & Appaloosa	594.32	49.50	199.96	344.86
<u>Promotions</u>				
Thoroughbred	9,142.42	445.53	1,799.63	6,897.26
Quarterhorse	8,452.69	445.53	1,799.63	6,207.53
Paint & Appaloosa	1,188.64	99.00	399.92	689.72
<b>Licensee</b>	<b>\$4,056,100.18</b>	<b>\$257,412.71</b>	<b>\$1,039,784.86</b>	<b>\$2,758,902.61</b>



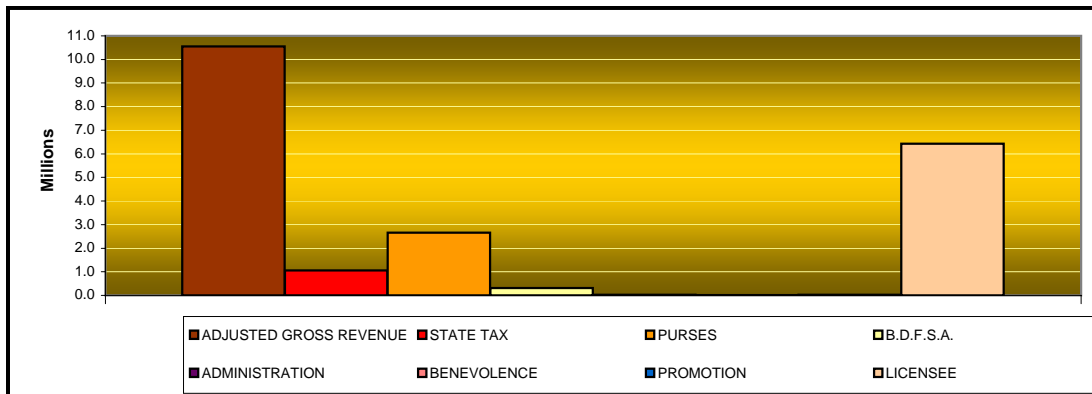
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2007**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	84	93	-9.68%	84	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,593,859.60	\$5,564,482.63	18.50%	\$5,948,661.21	10.85%
<b>State Tax</b>					
Higher Education Trust Fund	79,126.31	66,773.79	18.50%	71,383.94	10.85%
Education Reform	580,259.64	489,674.47	18.50%	523,482.18	10.85%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	795,389.34	675,911.00	17.68%	749,952.08	6.06%
Quarterhorse	729,439.64	617,846.57	18.06%	686,876.68	6.20%
Paint & Appaloosa	105,195.32	87,500.63	20.22%	89,563.86	17.45%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	95,995.26	81,575.46	17.68%	76,266.31	25.87%
Quarterhorse	94,696.72	80,786.98	17.22%	69,851.87	35.57%
Paint & Appaloosa	10,697.83	8,898.38	20.22%	9,108.19	17.45%
<u>Administration</u>					
Thoroughbred	9,142.42	7,769.10	17.68%	8,474.03	7.89%
Quarterhorse	8,452.69	7,165.48	17.96%	7,761.32	8.91%
Paint & Appaloosa	1,188.64	988.71	20.22%	1,012.02	17.45%
<u>Benevolence</u>					
Thoroughbred	4,571.20	3,884.54	17.68%	4,237.02	7.89%
Quarterhorse	4,226.34	3,582.73	17.96%	3,880.66	8.91%
Paint & Appaloosa	594.32	494.36	20.22%	506.01	17.45%
<u>Promotions</u>					
Thoroughbred	9,142.42	7,769.10	17.68%	8,474.03	7.89%
Quarterhorse	8,452.69	7,165.48	17.96%	7,761.32	8.91%
Paint & Appaloosa	1,188.64	988.71	20.22%	1,012.02	17.45%
<b>Licensee</b>	\$4,056,100.18	\$3,415,707.14	18.75%	\$3,629,057.65	11.77%



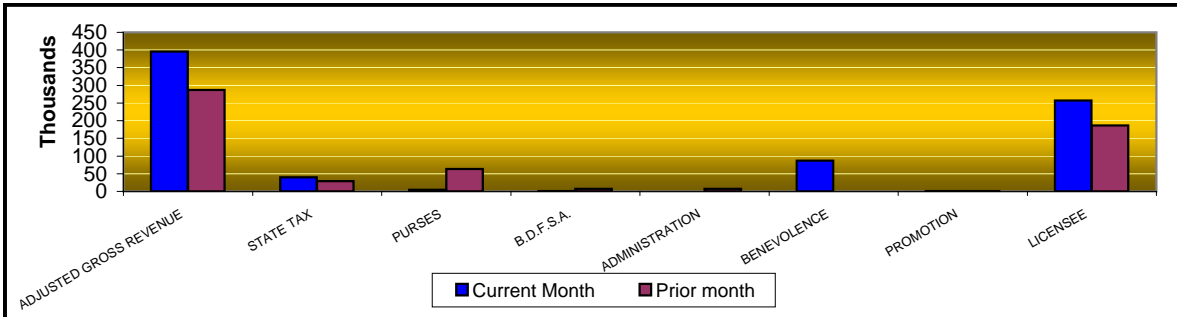
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2006**

	<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	149	59	31	59
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$10,558,673.20</u>	<u>\$682,942.29</u>	<u>\$1,253,429.00</u>	<u>\$8,622,301.91</u>
<b>State Tax</b>				
Higher Education Trust Fund	126,704.07	8,195.30	15,041.15	103,467.62
Education Reform	929,163.24	60,098.92	110,301.75	758,762.57
<b>Purse Fund</b>				
<u><b>Purses</b></u>				
Thoroughbred	1,314,732.73	66,842.97	122,679.36	1,125,210.40
Quarterhorse	1,188,019.16	67,995.44	124,794.52	995,229.20
Paint & Appaloosa	157,303.28	15,110.10	27,732.12	114,461.06
Breeding Development Fund				
<u><b>Special Account</b></u>				
Thoroughbred	158,674.63	8,067.25	14,806.13	135,801.25
Quarterhorse	159,287.05	6,914.79	12,690.97	139,681.29
Paint & Appaloosa	15,996.95	1,536.62	2,820.22	11,640.11
<u><b>Administration</b></u>				
Thoroughbred	15,111.89	768.32	1,410.11	12,933.46
Quarterhorse	13,818.54	768.32	1,410.11	11,640.11
Paint & Appaloosa	1,777.43	170.73	313.36	1,293.34
<u><b>Benevolence</b></u>				
Thoroughbred	7,555.93	384.15	705.05	6,466.73
Quarterhorse	6,909.26	384.15	705.05	5,820.06
Paint & Appaloosa	888.72	85.37	156.68	646.67
<u><b>Promotions</b></u>				
Thoroughbred	15,111.89	768.32	1,410.11	12,933.46
Quarterhorse	13,818.54	768.32	1,410.11	11,640.11
Paint & Appaloosa	1,777.43	170.73	313.36	1,293.34
<b>Licensee</b>	<b>\$6,432,022.46</b>	<b>\$443,912.49</b>	<b>\$814,728.84</b>	<b>\$5,173,381.13</b>



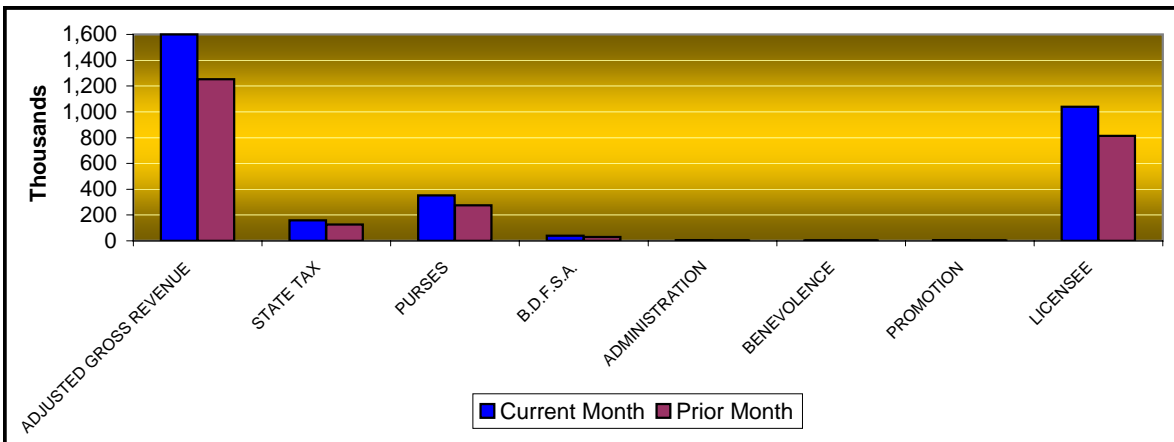
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2007**

<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>FEBRUARY 2006</u></b>	<b><u>% CHANGE</u></b>
Gaming Days	28	31	-9.68%	28	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$396,019.56	\$286,922.73	38.02%	\$422,664.40	-6.30%
<b>State Tax</b>					
Higher Education Trust Fund	4,752.23	3,443.07	38.02%	5,071.97	-6.30%
Education Reform	34,849.72	25,249.20	38.02%	37,194.47	-6.30%
<b>Purse Fund</b>					
<b><u>Purses</u></b>					
Thoroughbred	38,760.41	28,082.56	38.02%	42,081.52	-7.89%
Quarterhorse	39,428.70	28,566.74	38.02%	42,081.52	-6.30%
Paint & Appaloosa	8,761.93	6,348.17	38.02%	9,351.45	-6.30%
Breeding Development Fund					
<b><u>Special Account</u></b>					
Thoroughbred	4,677.98	3,389.27	38.02%	4,279.48	9.31%
Quarterhorse	4,009.70	2,905.09	38.02%	4,279.48	-6.30%
Paint & Appaloosa	891.04	645.58	38.02%	950.99	-6.30%
<b><u>Administration</u></b>					
Thoroughbred	445.53	322.79	38.02%	475.50	-6.30%
Quarterhorse	445.53	322.79	38.02%	475.50	-6.30%
Paint & Appaloosa	99.00	71.73	38.02%	105.67	-6.31%
<b><u>Benevolence</u></b>					
Thoroughbred	222.76	161.39	38.03%	237.75	-6.30%
Quarterhorse	222.76	161.39	38.03%	237.75	-6.30%
Paint & Appaloosa	49.50	35.87	38.00%	52.83	-6.31%
<b><u>Promotions</u></b>					
Thoroughbred	445.53	322.79	38.02%	475.50	-6.30%
Quarterhorse	445.53	322.79	38.02%	475.50	-6.30%
Paint & Appaloosa	99.00	71.73	38.02%	105.67	-6.31%
<b>Licensee</b>	<b>\$257,412.71</b>	<b>\$186,499.78</b>	<b>38.02%</b>	<b>\$274,731.86</b>	<b>-6.30%</b>



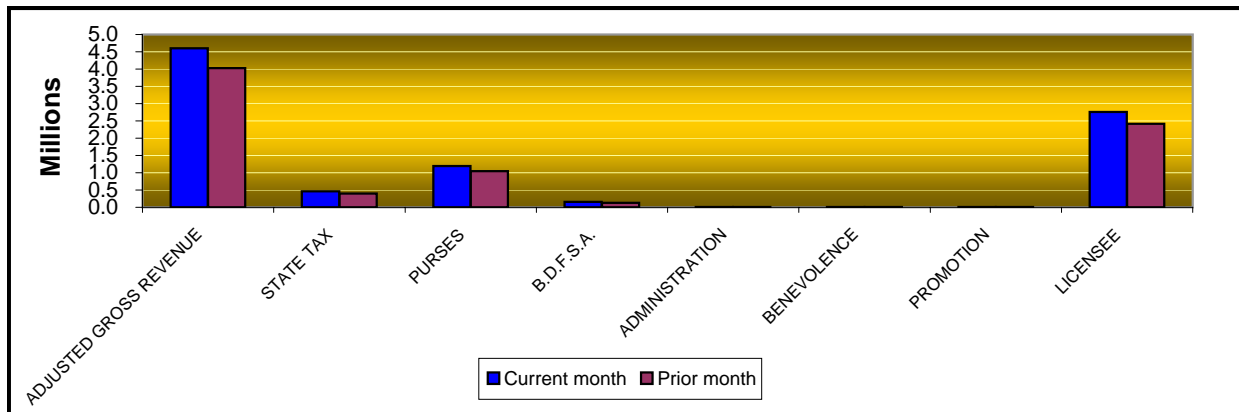
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2007**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2006</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,599,669.03	\$1,253,429.00	27.62%	\$774,554.12	106.53%
<b>State Tax</b>					
Higher Education Trust Fund	19,196.03	15,041.15	27.62%	9,294.65	106.53%
Education Reform	140,770.87	110,301.75	27.62%	68,160.76	106.53%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	156,567.61	122,679.36	27.62%	77,116.54	103.03%
Quarterhorse	159,267.05	124,794.52	27.62%	77,116.54	106.53%
Paint & Appaloosa	35,392.67	27,732.12	27.62%	17,137.01	106.53%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	18,896.09	14,806.13	27.62%	7,842.36	140.95%
Quarterhorse	16,196.65	12,690.97	27.62%	7,842.36	106.53%
Paint & Appaloosa	3,599.26	2,820.22	27.62%	1,742.75	106.53%
<u>Administration</u>					
Thoroughbred	1,799.63	1,410.11	27.62%	871.37	106.53%
Quarterhorse	1,799.63	1,410.11	27.62%	871.37	106.53%
Paint & Appaloosa	399.92	313.36	27.62%	193.64	106.53%
<u>Benevolence</u>					
Thoroughbred	899.81	705.05	27.62%	435.69	106.53%
Quarterhorse	899.81	705.05	27.62%	435.69	106.53%
Paint & Appaloosa	199.96	156.68	27.62%	96.82	106.53%
<u>Promotions</u>					
Thoroughbred	1,799.63	1,410.11	27.62%	871.37	106.53%
Quarterhorse	1,799.63	1,410.11	27.62%	871.37	106.53%
Paint & Appaloosa	399.92	313.36	27.62%	193.64	106.53%
<b>Licensee</b>	<b>\$1,039,784.86</b>	<b>\$814,728.84</b>	<b>27.62%</b>	<b>\$503,460.18</b>	<b>106.53%</b>



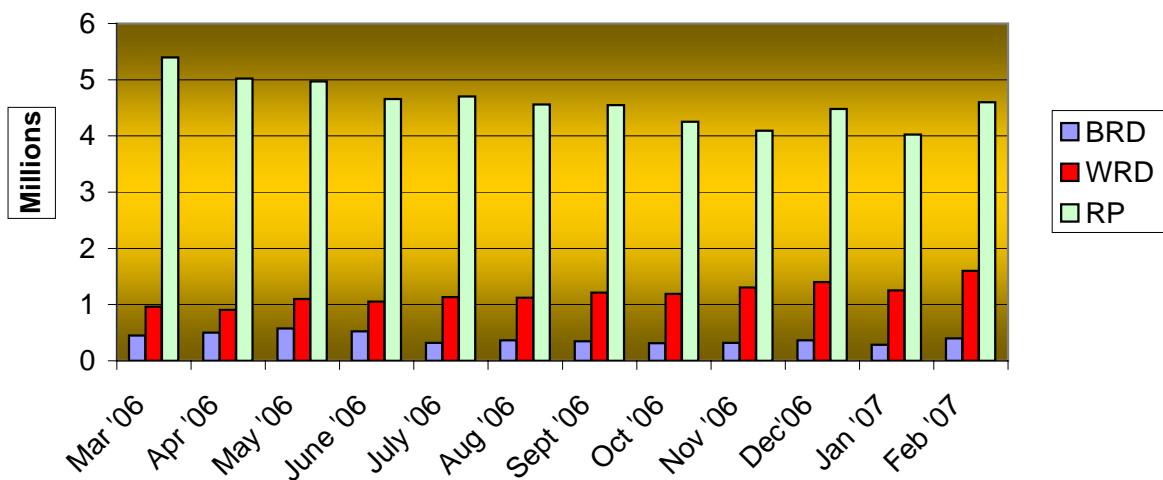
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2007**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>FEBRUARY 2006</u>	<u>% CHANGE</u>
Gaming Days	28	31	-9.68%	28	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,598,171.01	\$4,024,130.90	14.26%	\$4,751,442.69	-3.23%
<b>State Tax</b>					
Higher Education Trust Fund	55,178.05	48,289.57	14.26%	57,017.31	-3.23%
Education Reform	404,639.05	354,123.52	14.26%	418,126.96	-3.23%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	600,061.32	525,149.08	14.26%	630,754.02	-4.87%
Quarterhorse	530,743.89	464,485.31	14.26%	567,678.62	-6.51%
Paint & Appaloosa	61,040.72	53,420.34	14.26%	63,075.40	-3.23%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	72,421.19	63,380.06	14.26%	64,144.48	12.90%
Quarterhorse	74,490.37	65,190.92	14.26%	57,730.03	29.03%
Paint & Appaloosa	6,207.53	5,432.58	14.26%	6,414.45	-3.23%
<u>Administration</u>					
Thoroughbred	6,897.26	6,036.20	14.26%	7,127.16	-3.23%
Quarterhorse	6,207.53	5,432.58	14.26%	6,414.45	-3.23%
Paint & Appaloosa	689.72	603.62	14.26%	712.72	-3.23%
<u>Benevolence</u>					
Thoroughbred	3,448.63	3,018.10	14.26%	3,563.58	-3.23%
Quarterhorse	3,103.77	2,716.29	14.27%	3,207.22	-3.23%
Paint & Appaloosa	344.86	301.81	14.26%	356.36	-3.23%
<u>Promotions</u>					
Thoroughbred	6,897.26	6,036.20	14.26%	7,127.16	-3.23%
Quarterhorse	6,207.53	5,432.58	14.26%	6,414.45	-3.23%
Paint & Appaloosa	689.72	603.62	14.26%	712.72	-3.23%
<b>Licensee</b>	<b>\$2,758,902.61</b>	<b>\$2,414,478.52</b>	<b>14.26%</b>	<b>\$2,850,865.61</b>	<b>-3.23%</b>



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
FEBRUARY 2007

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS





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