



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**

FEBRUARY 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
FEBRUARY 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

February 13, 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 February 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 FEBRUARY 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 February 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.

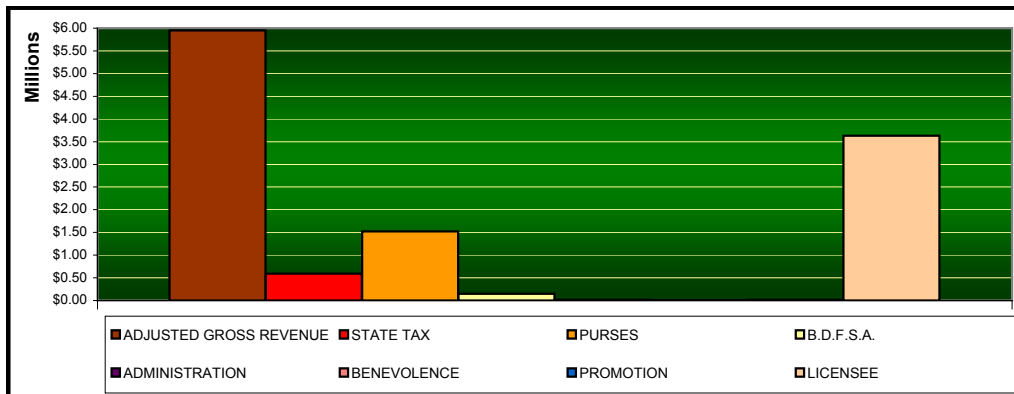
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

March 10, 2006

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

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	84	28	28	28
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$5,948,661.21</u>	<u>\$422,664.40</u>	<u>\$774,554.12</u>	<u>\$4,751,442.69</u>
State Tax				
Higher Education Trust Fund	71,383.94	5,071.97	9,294.65	57,017.31
Education Reform	523,482.18	37,194.47	68,160.76	418,126.96
Purse Fund				
<u>Purses</u>				
Thoroughbred	749,952.08	42,081.52	77,116.54	630,754.02
Quarterhorse	686,876.68	42,081.52	77,116.54	567,678.62
Paint & Appaloosa	89,563.86	9,351.45	17,137.01	63,075.40
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	76,266.31	4,279.48	7,842.36	64,144.48
Quarterhorse	69,851.87	4,279.48	7,842.36	57,730.03
Paint & Appaloosa	9,108.19	950.99	1,742.75	6,414.45
<u>Administration</u>				
Thoroughbred	8,474.03	475.50	871.37	7,127.16
Quarterhorse	7,761.32	475.50	871.37	6,414.45
Paint & Appaloosa	1,012.02	105.67	193.64	712.72
<u>Benevolence</u>				
Thoroughbred	4,237.02	237.75	435.69	3,563.58
Quarterhorse	3,880.66	237.75	435.69	3,207.22
Paint & Appaloosa	506.01	52.83	96.82	356.36
<u>Promotions</u>				
Thoroughbred	8,474.03	475.50	871.37	7,127.16
Quarterhorse	7,761.32	475.50	871.37	6,414.45
Paint & Appaloosa	1,012.02	105.67	193.64	712.72
Licensee	\$3,629,057.65	\$274,731.86	\$503,460.18	\$2,850,865.61

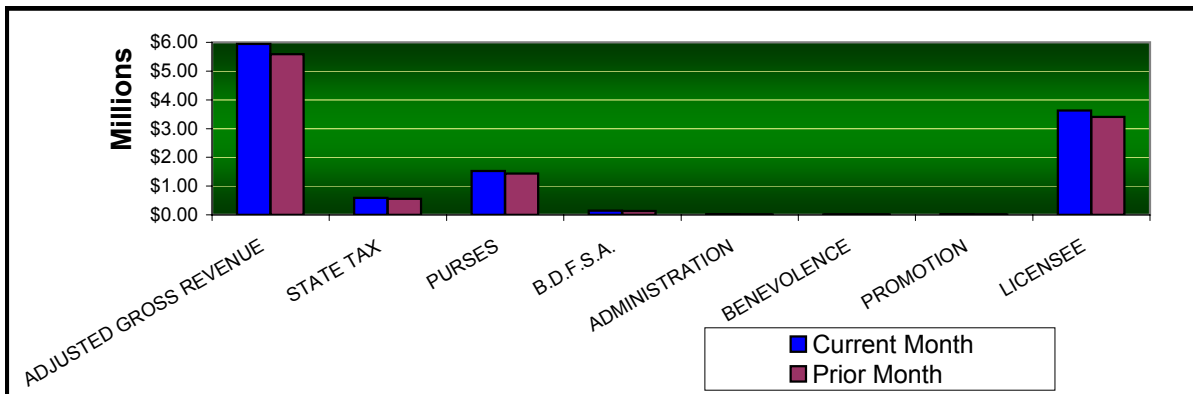


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

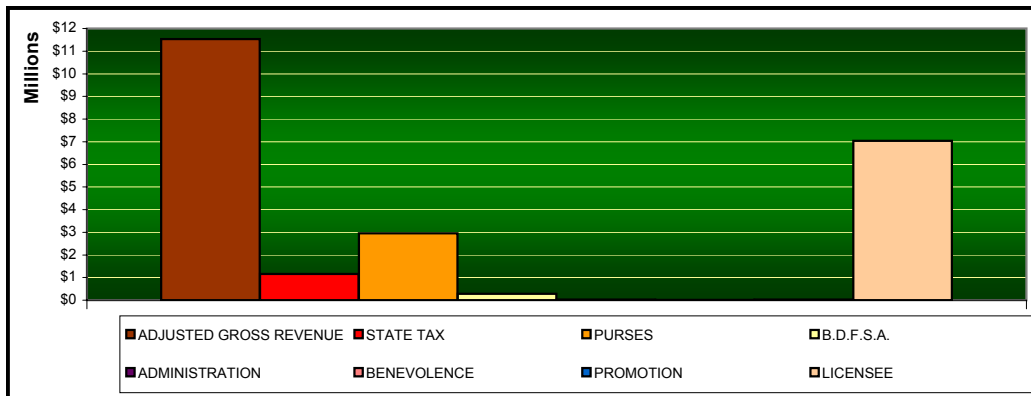
FEBRUARY 2005

	<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	84	93	-9.68%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$5,948,661.21	\$5,583,454.84	6.54%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	71,383.94	66,994.34	6.55%	0.00	0.00%
Education Reform	523,482.18	491,291.75	6.55%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	749,952.08	704,794.01	6.41%	0.00	0.00%
Quarterhorse	686,876.68	645,213.84	6.46%	0.00	0.00%
Paint & Appaloosa	89,563.86	83,800.69	6.88%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	76,266.31	71,673.97	6.41%	0.00	0.00%
Quarterhorse	69,851.87	65,614.97	6.46%	0.00	0.00%
Paint & Appaloosa	9,108.19	8,522.10	6.88%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	8,474.03	7,963.77	6.41%	0.00	0.00%
Quarterhorse	7,761.32	7,290.55	6.46%	0.00	0.00%
Paint & Appaloosa	1,012.02	946.90	6.88%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	4,237.02	3,981.88	6.41%	0.00	0.00%
Quarterhorse	3,880.66	3,645.27	6.46%	0.00	0.00%
Paint & Appaloosa	506.01	473.44	6.88%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	8,474.03	7,960.77	6.45%	0.00	0.00%
Quarterhorse	7,761.32	7,287.55	6.50%	0.00	0.00%
Paint & Appaloosa	1,012.02	946.90	6.88%	0.00	0.00%
Licensee	\$3,629,057.65	\$3,404,452.10	6.60%	\$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	177	59	59	59
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$11,532,116.05</u>	<u>\$828,057.33</u>	<u>\$1,464,467.24</u>	<u>\$9,239,591.48</u>
State Tax				
Higher Education Trust Fund	138,378.27	9,936.69	17,566.48	110,875.10
Education Reform	1,014,773.94	72,869.05	128,820.84	813,084.05
Purse Fund				
<u>Purses</u>				
Thoroughbred	1,454,746.09	82,443.45	145,746.87	1,226,555.77
Quarterhorse	1,332,090.52	82,443.45	145,746.87	1,103,900.19
Paint & Appaloosa	173,364.55	18,320.77	32,388.20	122,655.58
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	147,940.28	8,384.08	14,821.72	124,734.48
Quarterhorse	135,466.83	8,384.08	14,821.72	112,261.04
Paint & Appaloosa	17,630.29	1,863.12	3,293.72	12,473.45
<u>Administration</u>				
Thoroughbred	16,437.80	931.57	1,646.85	13,859.39
Quarterhorse	15,051.87	931.57	1,646.85	12,473.45
Paint & Appaloosa	1,958.92	207.02	365.97	1,385.94
<u>Benevolence</u>				
Thoroughbred	8,218.90	465.78	823.43	6,929.69
Quarterhorse	7,525.93	465.78	823.43	6,236.72
Paint & Appaloosa	979.45	103.50	182.98	692.97
<u>Promotions</u>				
Thoroughbred	16,434.80	931.57	1,643.85	13,859.39
Quarterhorse	15,048.87	931.57	1,643.85	12,473.45
Paint & Appaloosa	1,958.92	207.02	365.97	1,385.94
Licensee	\$7,033,509.76	\$538,237.26	\$951,517.61	\$5,543,754.89

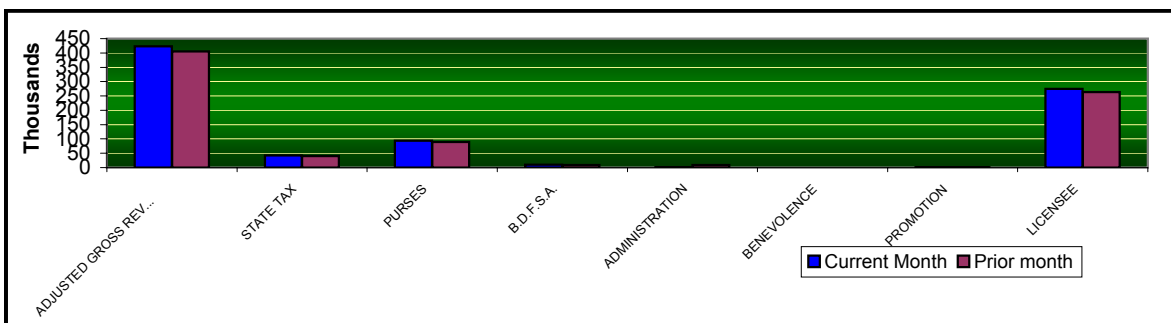


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

FEBRUARY 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	28	31	-9.68%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$422,664.40	\$405,392.93	4.26%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	5,071.97	4,864.72	4.26%	0.00	0.00%
Education Reform	37,194.47	35,674.58	4.26%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	42,081.52	40,361.93	4.26%	0.00	0.00%
Quarterhorse	42,081.52	40,361.93	4.26%	0.00	0.00%
Paint & Appaloosa	9,351.45	8,969.32	4.26%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,279.48	4,104.60	4.26%	0.00	0.00%
Quarterhorse	4,279.48	4,104.60	4.26%	0.00	0.00%
Paint & Appaloosa	950.99	912.13	4.26%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	475.50	456.07	4.26%	0.00	0.00%
Quarterhorse	475.50	456.07	4.26%	0.00	0.00%
Paint & Appaloosa	105.67	101.35	4.26%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	237.75	228.03	4.26%	0.00	0.00%
Quarterhorse	237.75	228.03	4.26%	0.00	0.00%
Paint & Appaloosa	52.83	50.67	4.27%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	475.50	456.07	4.26%	0.00	0.00%
Quarterhorse	475.50	456.07	4.26%	0.00	0.00%
Paint & Appaloosa	105.67	101.35	4.26%	0.00	0.00%
Licensee	\$274,731.86	\$263,505.40	4.26%	\$0.00	0.00%

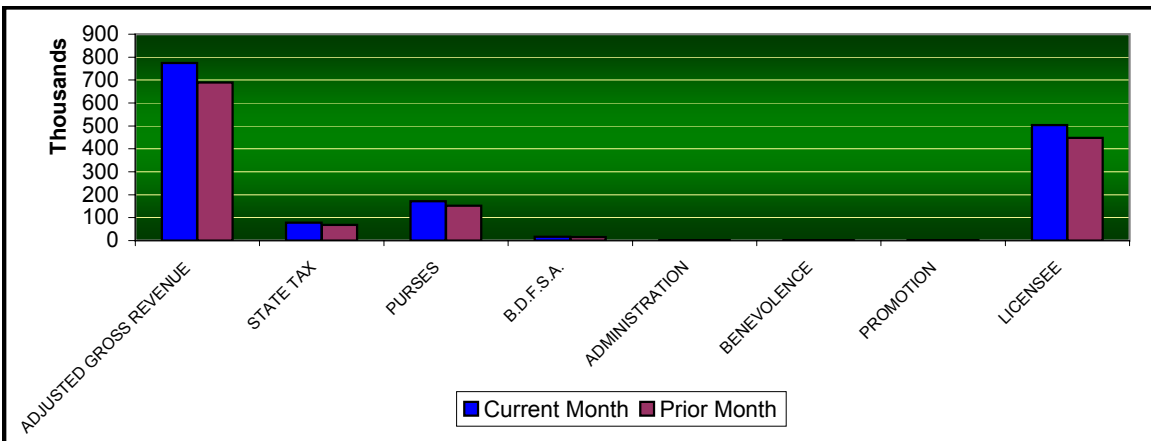


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

FEBRUARY 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	28	31	-9.68%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$774,554.12	\$689,913.12	12.27%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	9,294.65	8,271.83	12.37%	0.00	0.00%
Education Reform	68,160.76	60,660.08	12.37%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	77,116.54	68,630.33	12.37%	0.00	0.00%
Quarterhorse	77,116.54	68,630.33	12.37%	0.00	0.00%
Paint & Appaloosa	17,137.01	15,251.19	12.37%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	7,842.36	6,979.36	12.37%	0.00	0.00%
Quarterhorse	7,842.36	6,979.36	12.37%	0.00	0.00%
Paint & Appaloosa	1,742.75	1,550.97	12.37%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	871.37	775.48	12.37%	0.00	0.00%
Quarterhorse	871.37	775.48	12.37%	0.00	0.00%
Paint & Appaloosa	193.64	172.33	12.37%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	435.69	387.74	12.37%	0.00	0.00%
Quarterhorse	435.69	387.74	12.37%	0.00	0.00%
Paint & Appaloosa	96.82	86.16	12.37%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	871.37	772.48	12.80%	0.00	0.00%
Quarterhorse	871.37	772.48	12.80%	0.00	0.00%
Paint & Appaloosa	193.64	172.33	12.37%	0.00	0.00%
Licensee	\$503,460.18	\$448,057.43	12.37%	\$0.00	0.00%

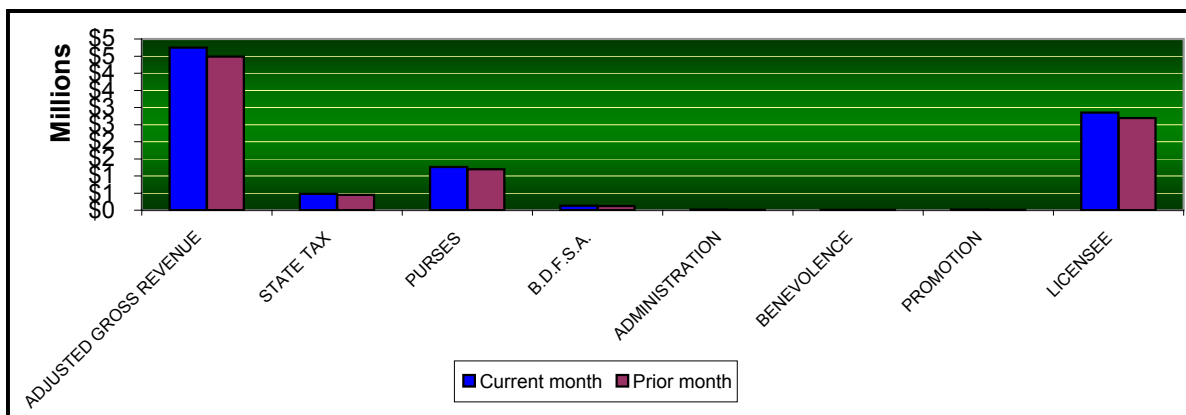


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

FEBRUARY 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	28	31	-9.68%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,751,442.69	\$4,488,148.79	5.87%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	57,017.31	53,857.79	5.87%	0.00	0.00%
Education Reform	418,126.96	394,957.09	5.87%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	630,754.02	595,801.75	5.87%	0.00	0.00%
Quarterhorse	567,678.62	536,221.58	5.87%	0.00	0.00%
Paint & Appaloosa	63,075.40	59,580.18	5.87%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	64,144.48	60,590.01	5.87%	0.00	0.00%
Quarterhorse	57,730.03	54,531.01	5.87%	0.00	0.00%
Paint & Appaloosa	6,414.45	6,059.00	5.87%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	7,127.16	6,732.22	5.87%	0.00	0.00%
Quarterhorse	6,414.45	6,059.00	5.87%	0.00	0.00%
Paint & Appaloosa	712.72	673.22	5.87%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,563.58	3,366.11	5.87%	0.00	0.00%
Quarterhorse	3,207.22	3,029.50	5.87%	0.00	0.00%
Paint & Appaloosa	356.36	336.61	5.87%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	7,127.16	6,732.22	5.87%	0.00	0.00%
Quarterhorse	6,414.45	6,059.00	5.87%	0.00	0.00%
Paint & Appaloosa	712.72	673.22	5.87%	0.00	0.00%
Licensee	\$2,850,865.61	\$2,692,889.27	5.87%	\$0.00	0.00%





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