



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

**G
A
M
I
N
G
A
U
D
I
T**

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

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

JANUARY 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
JANUARY 2006**

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212 and 74 O.S. 2001, § 3105. Forty copies have been prepared and distributed at a cost of \$27.00. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

February 13, 2006

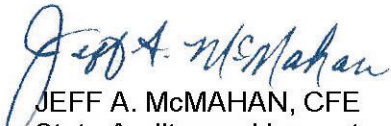
**TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION**

Transmitted herewith is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of January 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 December 2005

TABLE OF CONTENTS

	<u>PAGE</u>
STATE AUDITOR AND INSPECTOR LETTER.....	4
STATISTICAL REPORT OF GAMING OPERATIONS	5



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 January 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.

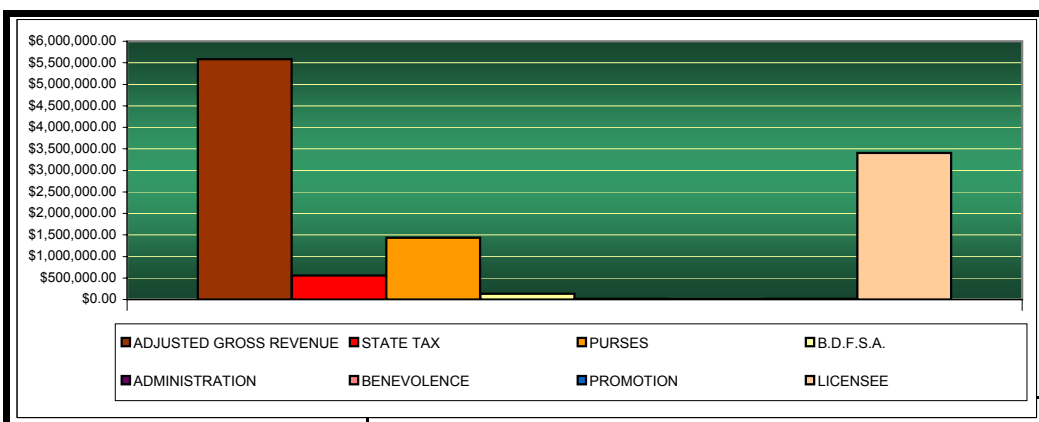
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

February 10, 2006

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

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$5,582,860.84</u>	<u>\$405,392.93</u>	<u>\$689,319.12</u>	<u>\$4,488,148.79</u>
State Tax				
Higher Education Trust Fund	66,994.34	4,864.72	8,271.83	53,857.79
Education Reform	491,291.75	35,674.58	60,660.08	394,957.09
Purse Fund				
<u>Purses</u>				
Thoroughbred	704,794.01	40,361.93	68,630.33	595,801.75
Quarterhorse	645,213.84	40,361.93	68,630.33	536,221.58
Paint & Appaloosa	83,800.69	8,969.32	15,251.19	59,580.18
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	71,673.97	4,104.60	6,979.36	60,590.01
Quarterhorse	65,614.97	4,104.60	6,979.36	54,531.01
Paint & Appaloosa	8,522.10	912.13	1,550.97	6,059.00
<u>Administration</u>				
Thoroughbred	7,963.77	456.07	775.48	6,732.22
Quarterhorse	7,290.55	456.07	775.48	6,059.00
Paint & Appaloosa	946.90	101.35	172.33	673.22
<u>Benevolence</u>				
Thoroughbred	3,981.88	228.03	387.74	3,366.11
Quarterhorse	3,645.27	228.03	387.74	3,029.50
Paint & Appaloosa	473.44	50.67	86.16	336.61
<u>Promotions</u>				
Thoroughbred	7,963.77	456.07	775.48	6,732.22
Quarterhorse	7,290.55	456.07	775.48	6,059.00
Paint & Appaloosa	946.90	101.35	172.33	673.22
Licensee	<u>\$3,404,452.10</u>	<u>\$263,505.40</u>	<u>\$448,057.43</u>	<u>\$2,692,889.27</u>

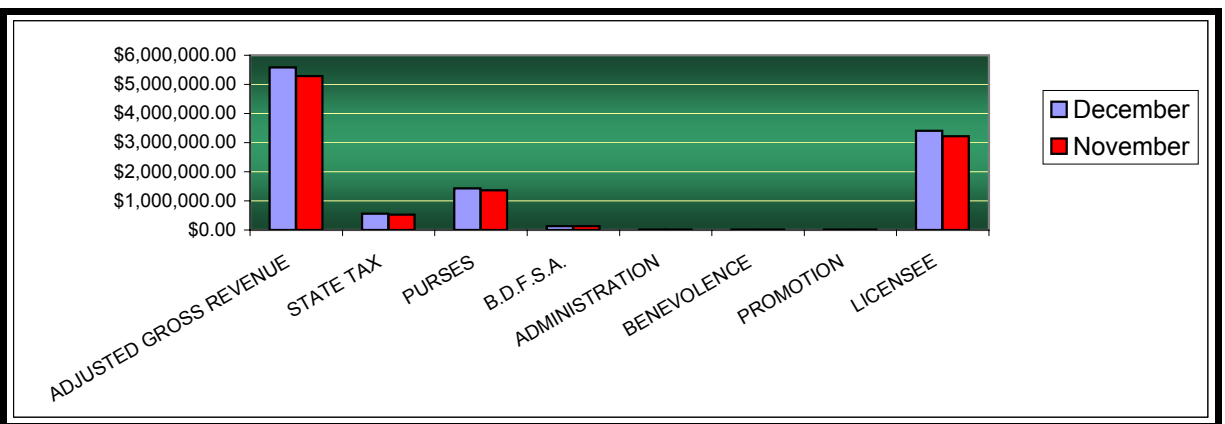


OKLAHOMA STATE AUDITOR & INSPECTOR

GAMING AT OKLAHOMA HORSE RACING TRACKS

JANUARY 2006

	<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	93	84	10.71%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$5,582,860.84	\$5,286,444.39	5.61%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	66,994.34	63,437.33	5.61%	0.00	0.00%
Education Reform	491,291.75	465,207.11	5.61%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	704,794.01	672,343.20	4.83%	0.00	0.00%
Quarterhorse	645,213.84	613,938.57	5.09%	0.00	0.00%
Paint & Appaloosa	83,800.69	78,026.16	7.40%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	71,673.97	68,373.88	4.83%	0.00	0.00%
Quarterhorse	65,614.97	62,434.43	5.09%	0.00	0.00%
Paint & Appaloosa	8,522.10	7,934.86	7.40%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	7,963.77	7,597.09	4.83%	0.00	0.00%
Quarterhorse	7,290.55	6,937.15	5.09%	0.00	0.00%
Paint & Appaloosa	946.90	881.65	7.40%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,981.88	3,798.55	4.83%	0.00	0.00%
Quarterhorse	3,645.27	3,468.58	5.09%	0.00	0.00%
Paint & Appaloosa	473.44	440.83	7.40%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	7,963.77	7,597.09	4.83%	0.00	0.00%
Quarterhorse	7,290.55	6,937.15	5.09%	0.00	0.00%
Paint & Appaloosa	946.90	881.65	7.40%	0.00	0.00%
Licensee	\$3,404,452.10	\$3,216,209.06	5.85%	0.00	0.00%



**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 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	\$405,392.93	\$329,114.92	23.18%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	4,864.72	3,949.38	23.18%	0.00	0.00%
Education Reform	35,674.58	28,962.11	23.18%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	40,361.93	32,767.50	23.18%	0.00	0.00%
Quarterhorse	40,361.93	32,767.50	23.18%	0.00	0.00%
Paint & Appaloosa	8,969.32	7,281.67	23.18%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,104.60	3,332.29	23.18%	0.00	0.00%
Quarterhorse	4,104.60	3,332.29	23.18%	0.00	0.00%
Paint & Appaloosa	912.13	740.51	23.18%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	456.07	370.25	23.18%	0.00	0.00%
Quarterhorse	456.07	370.25	23.18%	0.00	0.00%
Paint & Appaloosa	101.35	82.28	23.18%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	228.03	185.13	23.17%	0.00	0.00%
Quarterhorse	228.03	185.13	23.17%	0.00	0.00%
Paint & Appaloosa	50.67	41.14	23.17%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	456.07	370.25	23.18%	0.00	0.00%
Quarterhorse	456.07	370.25	23.18%	0.00	0.00%
Paint & Appaloosa	101.35	82.28	23.18%	0.00	0.00%
Licensee	\$263,505.40	\$213,924.70	23.18%	0.00	0.00%

**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 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	23	34.78%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$689,319.12	\$557,733.59	23.59%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	8,271.83	6,692.80	23.59%	0.00	0.00%
Education Reform	60,660.08	49,080.56	23.59%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	68,630.33	55,529.35	23.59%	0.00	0.00%
Quarterhorse	68,630.33	55,529.35	23.59%	0.00	0.00%
Paint & Appaloosa	15,251.19	12,339.86	23.59%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	6,979.36	5,647.05	23.59%	0.00	0.00%
Quarterhorse	6,979.36	5,647.05	23.59%	0.00	0.00%
Paint & Appaloosa	1,550.97	1,254.90	23.59%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	775.48	627.45	23.59%	0.00	0.00%
Quarterhorse	775.48	627.45	23.59%	0.00	0.00%
Paint & Appaloosa	172.33	139.43	23.59%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	387.74	313.73	23.59%	0.00	0.00%
Quarterhorse	387.74	313.73	23.59%	0.00	0.00%
Paint & Appaloosa	86.16	69.72	23.59%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	775.48	627.45	23.59%	0.00	0.00%
Quarterhorse	775.48	627.45	23.59%	0.00	0.00%
Paint & Appaloosa	172.33	139.43	23.59%	0.00	0.00%
Licensee	\$448,057.43	\$362,526.83	23.59%	0.00	0.00%

**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
JANUARY 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	31	0.00%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,488,148.79	\$4,399,595.88	2.01%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	53,857.79	52,795.15	2.01%	0.00	0.00%
Education Reform	394,957.09	387,164.44	2.01%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	595,801.75	584,046.35	2.01%	0.00	0.00%
Quarterhorse	536,221.58	525,641.72	2.01%	0.00	0.00%
Paint & Appaloosa	59,580.18	58,404.64	2.01%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	60,590.01	59,394.54	2.01%	0.00	0.00%
Quarterhorse	54,531.01	53,455.09	2.01%	0.00	0.00%
Paint & Appaloosa	6,059.00	5,939.45	2.01%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	6,732.22	6,599.39	2.01%	0.00	0.00%
Quarterhorse	6,059.00	5,939.45	2.01%	0.00	0.00%
Paint & Appaloosa	673.22	659.94	2.01%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,366.11	3,299.70	2.01%	0.00	0.00%
Quarterhorse	3,029.50	2,969.73	2.01%	0.00	0.00%
Paint & Appaloosa	336.61	329.97	2.01%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	6,732.22	6,599.39	2.01%	0.00	0.00%
Quarterhorse	6,059.00	5,939.45	2.01%	0.00	0.00%
Paint & Appaloosa	673.22	659.94	2.01%	0.00	0.00%
Licensee	\$2,692,889.27	\$2,639,757.53	2.01%	\$0.00	0.00%



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 NORTH LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OKLAHOMA 73105-4896
405-521-3495

WWW.SALSTATE.OK.US