



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**

APRIL 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
APRIL 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

May 15, 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 April 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 APRIL 2006**

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 April 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.

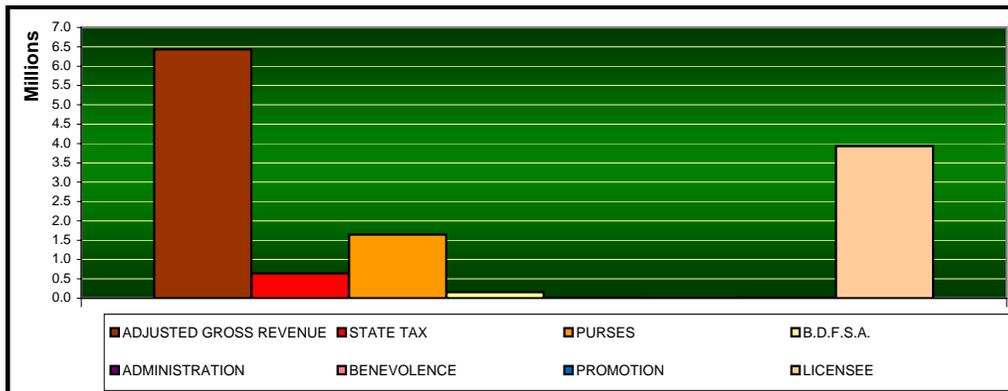
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

May 12, 2006

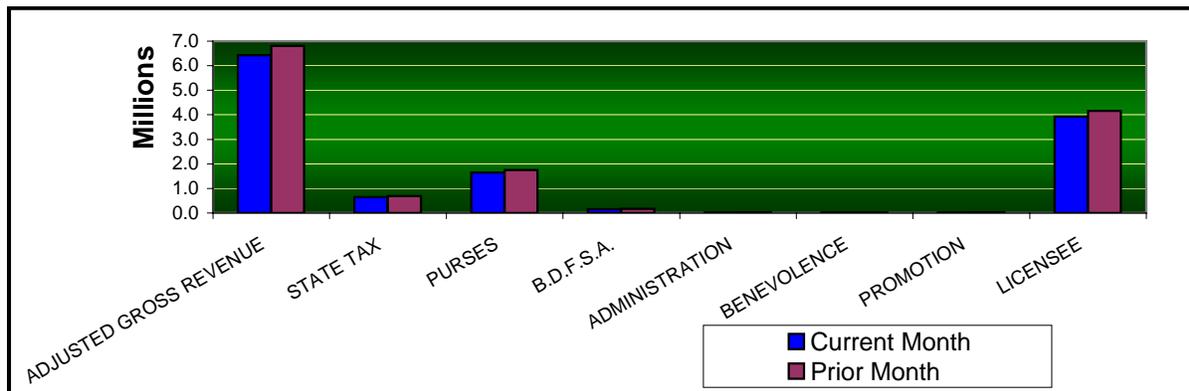
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2006

	<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>\$6,429,402.04</u>	<u>\$501,405.59</u>	<u>\$906,171.91</u>	<u>\$5,021,824.54</u>
State Tax				
Higher Education Trust Fund	77,152.82	6,016.87	10,874.06	60,261.89
Education Reform	565,787.38	44,123.69	79,743.13	441,920.56
Purse Fund				
<u>Purses</u>				
Thoroughbred	806,789.16	49,921.20	90,220.75	666,647.21
Quarterhorse	740,124.44	49,921.20	90,220.75	599,982.49
Paint & Appaloosa	97,807.38	11,093.60	20,049.06	66,664.72
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	82,046.35	5,076.73	9,174.99	67,794.63
Quarterhorse	75,266.89	5,076.73	9,174.99	61,015.17
Paint & Appaloosa	9,946.51	1,128.16	2,038.89	6,779.46
<u>Administration</u>				
Thoroughbred	9,116.26	564.08	1,019.44	7,532.74
Quarterhorse	8,362.98	564.08	1,019.44	6,779.46
Paint & Appaloosa	1,105.16	125.35	226.54	753.27
<u>Benevolence</u>				
Thoroughbred	4,558.13	282.04	509.72	3,766.37
Quarterhorse	4,181.49	282.04	509.72	3,389.73
Paint & Appaloosa	552.60	62.68	113.27	376.65
<u>Promotions</u>				
Thoroughbred	9,116.26	564.08	1,019.44	7,532.74
Quarterhorse	8,362.98	564.08	1,019.44	6,779.46
Paint & Appaloosa	1,105.16	125.35	226.54	753.27
Licensee	\$3,928,020.09	\$325,913.63	\$589,011.74	\$3,013,094.72



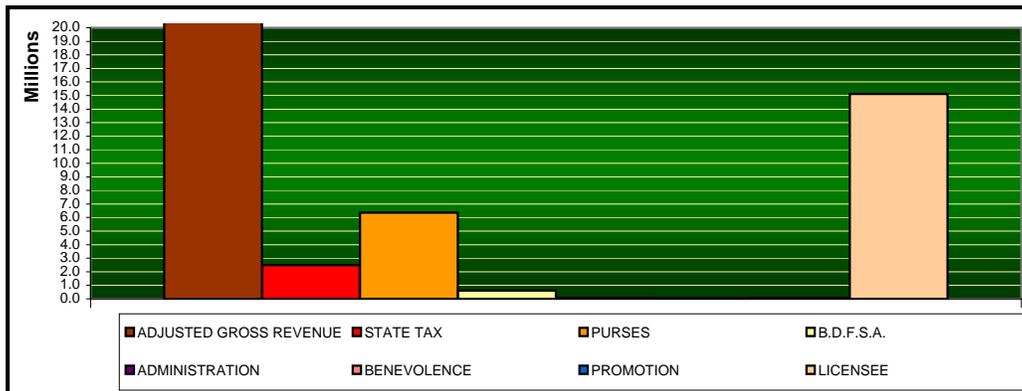
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	90	93	-3.23%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,429,402.04	\$6,809,820.40	-5.59%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	77,152.82	81,717.84	-5.59%	0.00	0.00%
Education Reform	565,787.38	599,264.19	-5.59%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	806,789.16	857,088.22	-5.87%	0.00	0.00%
Quarterhorse	740,124.44	785,454.03	-5.77%	0.00	0.00%
Paint & Appaloosa	97,807.38	102,911.14	-4.96%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	82,046.35	87,161.51	-5.87%	0.00	0.00%
Quarterhorse	75,266.89	79,876.68	-5.77%	0.00	0.00%
Paint & Appaloosa	9,946.51	10,465.54	-4.96%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	9,116.26	9,684.61	-5.87%	0.00	0.00%
Quarterhorse	8,362.98	8,875.18	-5.77%	0.00	0.00%
Paint & Appaloosa	1,105.16	1,162.84	-4.96%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	4,558.13	4,842.31	-5.87%	0.00	0.00%
Quarterhorse	4,181.49	4,437.60	-5.77%	0.00	0.00%
Paint & Appaloosa	552.60	581.42	-4.96%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	9,116.26	9,684.61	-5.87%	0.00	0.00%
Quarterhorse	8,362.98	8,875.18	-5.77%	0.00	0.00%
Paint & Appaloosa	1,105.16	1,162.84	-4.96%	0.00	0.00%
Licensee	\$3,928,020.09	\$4,156,574.63	-5.50%	\$0.00	0.00%



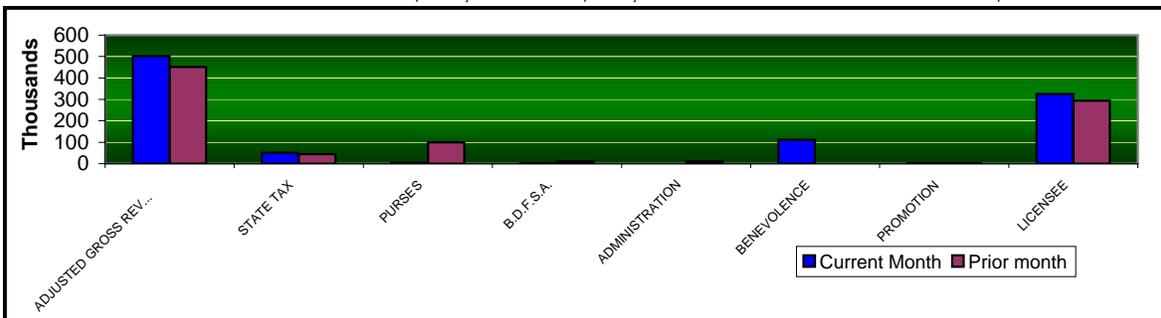
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	360	120	120	120
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$24,770,738.49</u>	<u>\$1,780,871.37</u>	<u>\$3,332,278.44</u>	<u>\$19,657,588.68</u>
State Tax				
Higher Education Trust Fund	297,248.93	21,370.46	39,987.41	235,891.06
Education Reform	2,179,825.51	156,716.68	293,241.03	1,729,867.80
Purse Fund				
<u>Purses</u>				
Thoroughbred	3,118,623.47	177,308.00	331,770.57	2,609,544.90
Quarterhorse	2,857,668.98	177,308.00	331,770.57	2,348,590.41
Paint & Appaloosa	374,083.07	39,401.78	73,726.80	260,954.49
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	317,148.14	18,031.32	33,739.38	265,377.45
Quarterhorse	290,610.40	18,031.32	33,739.38	238,839.70
Paint & Appaloosa	38,042.35	4,006.96	7,497.65	26,537.74
<u>Administration</u>				
Thoroughbred	35,238.67	2,003.48	3,748.81	29,486.38
Quarterhorse	32,290.03	2,003.48	3,748.81	26,537.74
Paint & Appaloosa	4,226.93	445.22	833.07	2,948.64
<u>Benevolence</u>				
Thoroughbred	17,619.34	1,001.74	1,874.41	14,743.19
Quarterhorse	16,145.03	1,001.74	1,874.41	13,268.88
Paint & Appaloosa	2,113.47	222.61	416.53	1,474.33
<u>Promotions</u>				
Thoroughbred	35,235.67	2,003.48	3,745.81	29,486.38
Quarterhorse	32,287.03	2,003.48	3,745.81	26,537.74
Paint & Appaloosa	4,226.93	445.22	833.07	2,948.64
Licensee	<u>\$15,118,104.49</u>	<u>\$1,157,566.38</u>	<u>\$2,165,984.89</u>	<u>\$11,794,553.21</u>



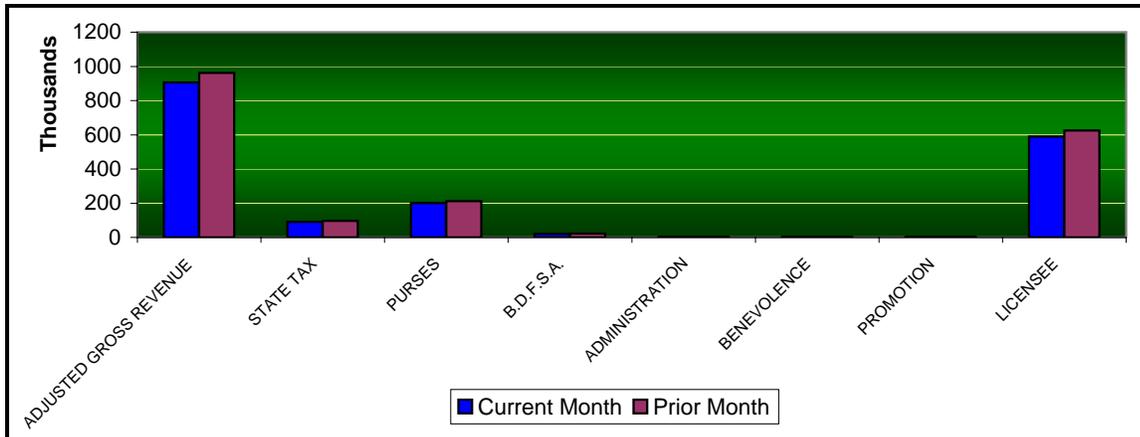
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2006

<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	30	31	-3.23%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$501,405.59	\$451,408.45	11.08%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	6,016.87	5,416.90	11.08%	0.00	0.00%
Education Reform	44,123.69	39,723.94	11.08%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	49,921.20	44,943.35	11.08%	0.00	0.00%
Quarterhorse	49,921.20	44,943.35	11.08%	0.00	0.00%
Paint & Appaloosa	11,093.60	9,987.41	11.08%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	5,076.73	4,570.51	11.08%	0.00	0.00%
Quarterhorse	5,076.73	4,570.51	11.08%	0.00	0.00%
Paint & Appaloosa	1,128.16	1,015.67	11.08%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	564.08	507.83	11.08%	0.00	0.00%
Quarterhorse	564.08	507.83	11.08%	0.00	0.00%
Paint & Appaloosa	125.35	112.85	11.08%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	282.04	253.92	11.07%	0.00	0.00%
Quarterhorse	282.04	253.92	11.07%	0.00	0.00%
Paint & Appaloosa	62.68	56.43	11.08%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	564.08	507.83	11.08%	0.00	0.00%
Quarterhorse	564.08	507.83	11.08%	0.00	0.00%
Paint & Appaloosa	125.35	112.85	11.08%	0.00	0.00%
Licensee	\$325,913.63	\$293,415.49	11.08%	\$0.00	0.00%



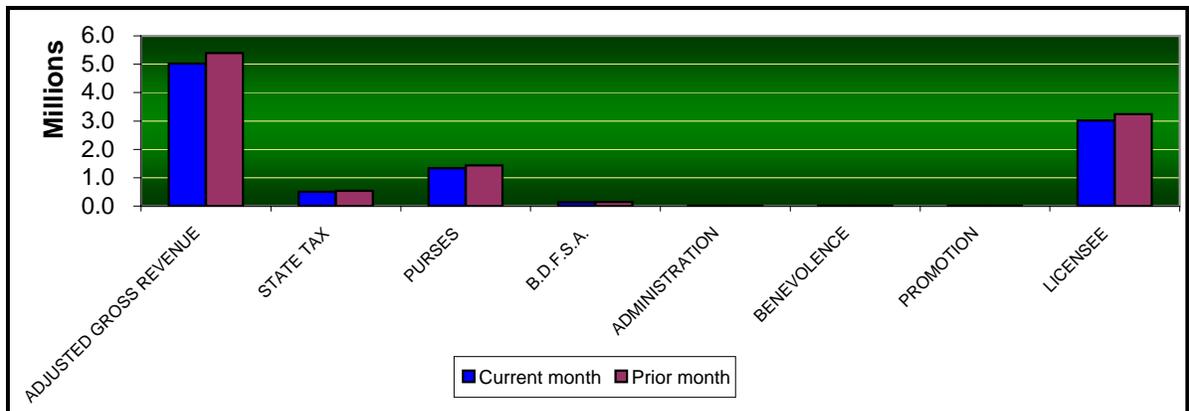
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 2006

<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	30	31	-3.23%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$906,171.91	\$962,239.29	-5.83%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	10,874.06	11,546.87	-5.83%	0.00	0.00%
Education Reform	79,743.13	84,677.06	-5.83%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	90,220.75	95,802.95	-5.83%	0.00	0.00%
Quarterhorse	90,220.75	95,802.95	-5.83%	0.00	0.00%
Paint & Appaloosa	20,049.06	21,289.54	-5.83%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	9,174.99	9,742.67	-5.83%	0.00	0.00%
Quarterhorse	9,174.99	9,742.67	-5.83%	0.00	0.00%
Paint & Appaloosa	2,038.89	2,165.04	-5.83%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	1,019.44	1,082.52	-5.83%	0.00	0.00%
Quarterhorse	1,019.44	1,082.52	-5.83%	0.00	0.00%
Paint & Appaloosa	226.54	240.56	-5.83%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	509.72	541.26	-5.83%	0.00	0.00%
Quarterhorse	509.72	541.26	-5.83%	0.00	0.00%
Paint & Appaloosa	113.27	120.28	-5.83%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	1,019.44	1,082.52	-5.83%	0.00	0.00%
Quarterhorse	1,019.44	1,082.52	-5.83%	0.00	0.00%
Paint & Appaloosa	226.54	240.56	-5.83%	0.00	0.00%
Licensee	\$589,011.74	\$625,455.54	-5.83%	\$0.00	0.00%



OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS APRIL 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	30	31	-3.23%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,021,824.54	\$5,396,172.66	-6.94%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	60,261.89	64,754.07	-6.94%	0.00	0.00%
Education Reform	441,920.56	474,863.19	-6.94%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	666,647.21	716,341.92	-6.94%	0.00	0.00%
Quarterhorse	599,982.49	644,707.73	-6.94%	0.00	0.00%
Paint & Appaloosa	66,664.72	71,634.19	-6.94%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	67,794.63	72,848.33	-6.94%	0.00	0.00%
Quarterhorse	61,015.17	65,563.50	-6.94%	0.00	0.00%
Paint & Appaloosa	6,779.46	7,284.83	-6.94%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	7,532.74	8,094.26	-6.94%	0.00	0.00%
Quarterhorse	6,779.46	7,284.83	-6.94%	0.00	0.00%
Paint & Appaloosa	753.27	809.43	-6.94%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,766.37	4,047.13	-6.94%	0.00	0.00%
Quarterhorse	3,389.73	3,642.42	-6.94%	0.00	0.00%
Paint & Appaloosa	376.65	404.71	-6.93%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	7,532.74	8,094.26	-6.94%	0.00	0.00%
Quarterhorse	6,779.46	7,284.83	-6.94%	0.00	0.00%
Paint & Appaloosa	753.27	809.43	-6.94%	0.00	0.00%
Licensee	\$3,013,094.72	\$3,237,703.60	-6.94%	\$0.00	0.00%





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