



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**

AUGUST 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
AUGUST 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

September 12, 2006

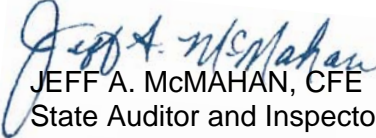
TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION

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

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

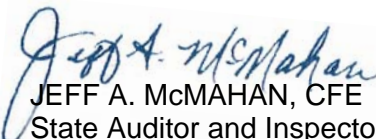
**TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION**

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 August 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.

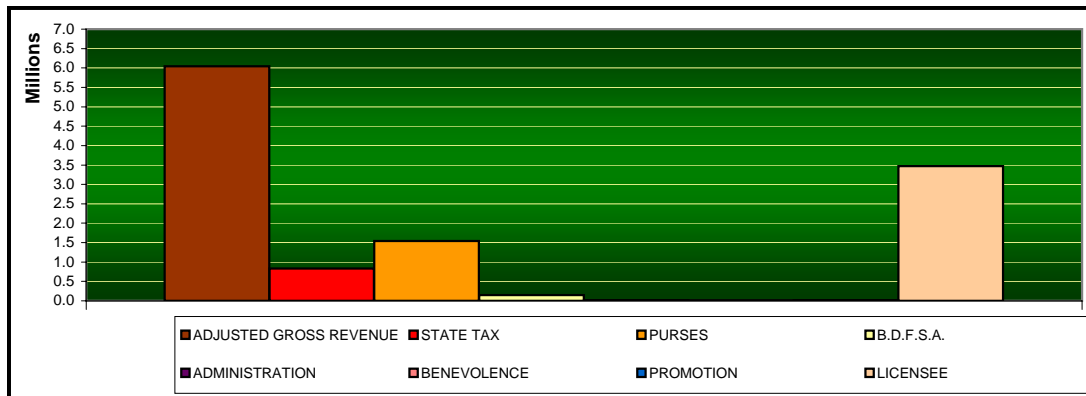
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

September 11, 2006

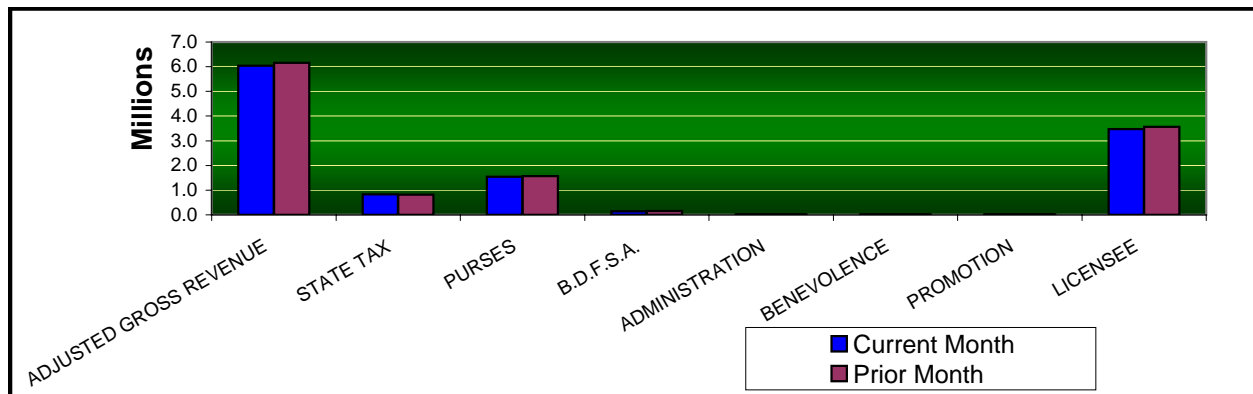
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS AUGUST 2006

	<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>\$6,046,952.33</u>	<u>\$366,844.24</u>	<u>\$1,119,270.38</u>	<u>\$4,560,837.71</u>
State Tax				
Higher Education Trust Fund	99,928.45	4,402.13	13,431.24	82,095.08
Education Reform	732,808.66	32,282.29	98,495.79	602,030.58
Purse Fund				
<u>Purses</u>				
Thoroughbred	753,412.50	36,523.93	111,437.36	605,451.21
Quarterhorse	692,867.38	36,523.93	111,437.36	544,906.09
Paint & Appaloosa	93,425.41	8,116.43	24,763.86	60,545.12
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	76,618.22	3,714.30	11,332.61	61,571.31
Quarterhorse	70,461.09	3,714.30	11,332.61	55,414.18
Paint & Appaloosa	9,500.89	825.40	2,518.36	6,157.13
<u>Administration</u>				
Thoroughbred	8,513.14	412.70	1,259.18	6,841.26
Quarterhorse	7,829.01	412.70	1,259.18	6,157.13
Paint & Appaloosa	1,055.66	91.71	279.82	684.13
<u>Benevolence</u>				
Thoroughbred	4,256.57	206.35	629.59	3,420.63
Quarterhorse	3,914.51	206.35	629.59	3,078.57
Paint & Appaloosa	527.83	45.86	139.91	342.06
<u>Promotions</u>				
Thoroughbred	8,513.14	412.70	1,259.18	6,841.26
Quarterhorse	7,829.01	412.70	1,259.18	6,157.13
Paint & Appaloosa	1,055.66	91.71	279.82	684.13
Licensee	\$3,474,435.20	\$238,448.75	\$727,525.74	\$2,508,460.71



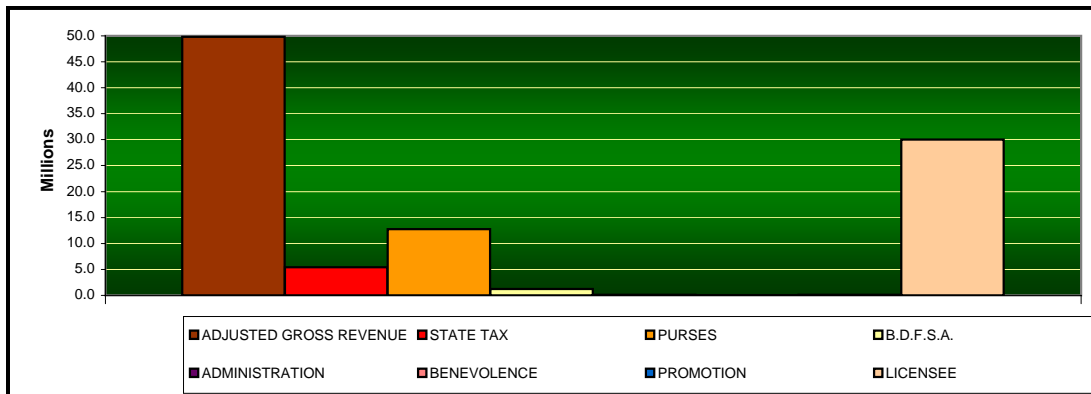
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS AUGUST 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	93	0.00%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,046,952.33	\$6,152,146.16	-1.71%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	99,928.45	97,712.86	2.27%	0.00	0.00%
Education Reform	732,808.66	716,560.98	2.27%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	753,412.50	768,555.07	-1.97%	0.00	0.00%
Quarterhorse	692,867.38	706,142.26	-1.88%	0.00	0.00%
Paint & Appaloosa	93,425.41	94,507.70	-1.15%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	76,618.22	78,158.14	-1.97%	0.00	0.00%
Quarterhorse	70,461.09	71,811.07	-1.88%	0.00	0.00%
Paint & Appaloosa	9,500.89	9,610.95	-1.15%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	8,513.14	8,684.23	-1.97%	0.00	0.00%
Quarterhorse	7,829.01	7,979.00	-1.88%	0.00	0.00%
Paint & Appaloosa	1,055.66	1,067.88	-1.14%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	4,256.57	4,342.13	-1.97%	0.00	0.00%
Quarterhorse	3,914.51	3,989.51	-1.88%	0.00	0.00%
Paint & Appaloosa	527.83	533.94	-1.14%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	8,513.14	8,684.23	-1.97%	0.00	0.00%
Quarterhorse	7,829.01	7,979.00	-1.88%	0.00	0.00%
Paint & Appaloosa	1,055.66	1,067.88	-1.14%	0.00	0.00%
Licensee	\$3,474,435.20	\$3,564,759.33	-2.53%	\$0.00	0.00%



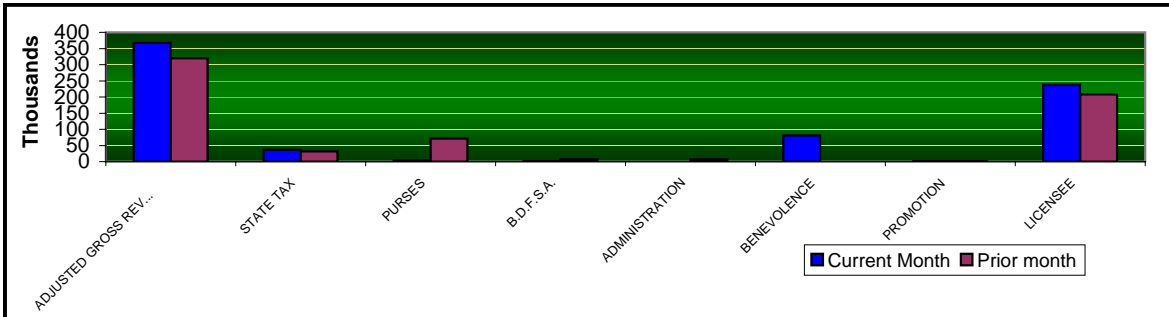
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	729	243	243	243
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$49,844,471.22</u>	<u>\$3,565,813.43</u>	<u>\$7,736,635.41</u>	<u>\$38,542,022.38</u>
State Tax				
Higher Education Trust Fund	649,385.79	42,789.76	92,839.62	513,756.41
Education Reform	4,762,162.45	313,791.58	680,823.91	3,767,546.96
Purse Fund				
<u>Purses</u>				
Thoroughbred	6,241,753.55	355,021.31	770,278.76	5,116,453.48
Quarterhorse	5,730,108.21	355,021.31	770,278.76	4,604,808.14
Paint & Appaloosa	761,712.04	78,893.62	171,173.07	511,645.35
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	634,754.59	36,103.86	78,333.43	520,317.30
Quarterhorse	582,722.88	36,103.86	78,333.43	468,285.59
Paint & Appaloosa	77,462.23	8,023.08	17,407.44	52,031.71
<u>Administration</u>				
Thoroughbred	70,528.25	4,011.53	8,703.70	57,813.02
Quarterhorse	64,746.94	4,011.53	8,703.70	52,031.71
Paint & Appaloosa	8,606.95	891.46	1,934.17	5,781.32
<u>Benevolence</u>				
Thoroughbred	35,264.17	2,005.77	4,351.87	28,906.53
Quarterhorse	32,373.51	2,005.77	4,351.87	26,015.87
Paint & Appaloosa	4,303.46	445.73	967.08	2,890.65
<u>Promotions</u>				
Thoroughbred	70,525.25	4,011.53	8,700.70	57,813.02
Quarterhorse	64,743.94	4,011.53	8,700.70	52,031.71
Paint & Appaloosa	8,606.95	891.46	1,934.17	5,781.32
Licensee	\$30,044,704.03	\$2,317,778.74	\$5,028,813.00	\$22,698,112.29



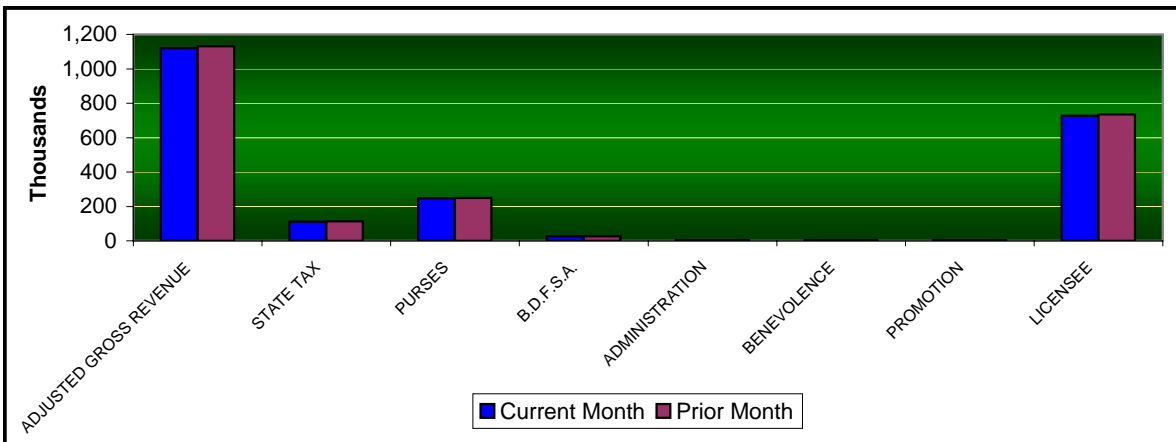
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS AUGUST 2006

<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	31	0.00%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$366,844.24	\$320,295.70	14.53%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	4,402.13	3,843.55	14.53%	0.00	0.00%
Education Reform	32,282.29	28,186.02	14.53%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	36,523.93	31,889.44	14.53%	0.00	0.00%
Quarterhorse	36,523.93	31,889.44	14.53%	0.00	0.00%
Paint & Appaloosa	8,116.43	7,086.54	14.53%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	3,714.30	3,242.99	14.53%	0.00	0.00%
Quarterhorse	3,714.30	3,242.99	14.53%	0.00	0.00%
Paint & Appaloosa	825.40	720.67	14.53%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	412.70	360.33	14.53%	0.00	0.00%
Quarterhorse	412.70	360.33	14.53%	0.00	0.00%
Paint & Appaloosa	91.71	80.07	14.54%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	206.35	180.17	14.53%	0.00	0.00%
Quarterhorse	206.35	180.17	14.53%	0.00	0.00%
Paint & Appaloosa	45.86	40.04	14.54%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	412.70	360.33	14.53%	0.00	0.00%
Quarterhorse	412.70	360.33	14.53%	0.00	0.00%
Paint & Appaloosa	91.71	80.07	14.54%	0.00	0.00%
Licensee	\$238,448.75	\$208,192.22	14.53%	\$0.00	0.00%



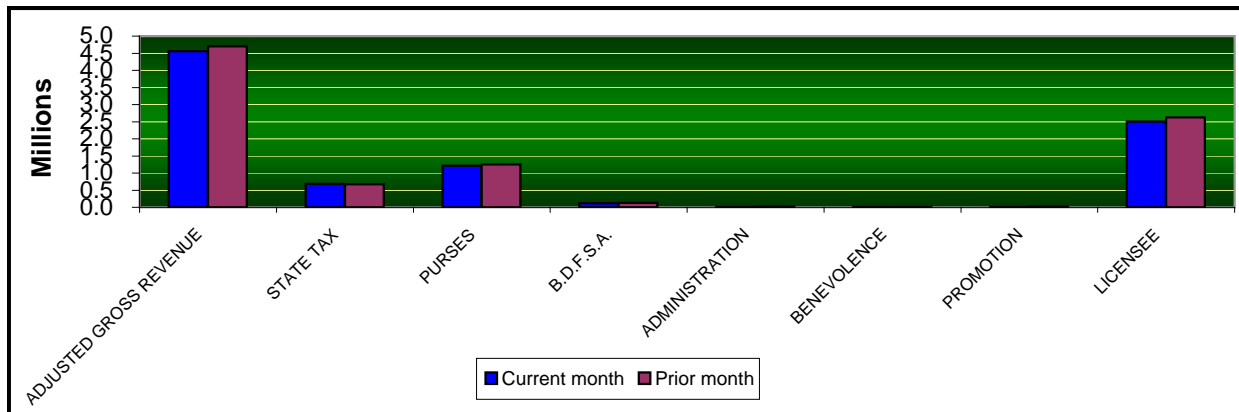
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS AUGUST 2006

<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	31	0.00%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,119,270.38	\$1,130,320.85	-0.98%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	13,431.24	13,563.85	-0.98%	0.00	0.00%
Education Reform	98,495.79	99,468.23	-0.98%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	111,437.36	112,537.57	-0.98%	0.00	0.00%
Quarterhorse	111,437.36	112,537.57	-0.98%	0.00	0.00%
Paint & Appaloosa	24,763.86	25,008.35	-0.98%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	11,332.61	11,444.50	-0.98%	0.00	0.00%
Quarterhorse	11,332.61	11,444.50	-0.98%	0.00	0.00%
Paint & Appaloosa	2,518.36	2,543.22	-0.98%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	1,259.18	1,271.61	-0.98%	0.00	0.00%
Quarterhorse	1,259.18	1,271.61	-0.98%	0.00	0.00%
Paint & Appaloosa	279.82	282.58	-0.98%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	629.59	635.81	-0.98%	0.00	0.00%
Quarterhorse	629.59	635.81	-0.98%	0.00	0.00%
Paint & Appaloosa	139.91	141.29	-0.98%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	1,259.18	1,271.61	-0.98%	0.00	0.00%
Quarterhorse	1,259.18	1,271.61	-0.98%	0.00	0.00%
Paint & Appaloosa	279.82	282.58	-0.98%	0.00	0.00%
Licensee	\$727,525.74	\$734,708.55	-0.98%	\$0.00	0.00%



OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS AUGUST 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	\$4,560,837.71	\$4,701,529.61	-2.99%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	82,095.08	80,305.46	2.23%	0.00	0.00%
Education Reform	602,030.58	588,906.73	2.23%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	605,451.21	624,128.06	-2.99%	0.00	0.00%
Quarterhorse	544,906.09	561,715.25	-2.99%	0.00	0.00%
Paint & Appaloosa	60,545.12	62,412.81	-2.99%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	61,571.31	63,470.65	-2.99%	0.00	0.00%
Quarterhorse	55,414.18	57,123.58	-2.99%	0.00	0.00%
Paint & Appaloosa	6,157.13	6,347.06	-2.99%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	6,841.26	7,052.29	-2.99%	0.00	0.00%
Quarterhorse	6,157.13	6,347.06	-2.99%	0.00	0.00%
Paint & Appaloosa	684.13	705.23	-2.99%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,420.63	3,526.15	-2.99%	0.00	0.00%
Quarterhorse	3,078.57	3,173.53	-2.99%	0.00	0.00%
Paint & Appaloosa	342.06	352.61	-2.99%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	6,841.26	7,052.29	-2.99%	0.00	0.00%
Quarterhorse	6,157.13	6,347.06	-2.99%	0.00	0.00%
Paint & Appaloosa	684.13	705.23	-2.99%	0.00	0.00%
Licensee	\$2,508,460.71	\$2,621,858.56	-4.33%	\$0.00	0.00%





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