



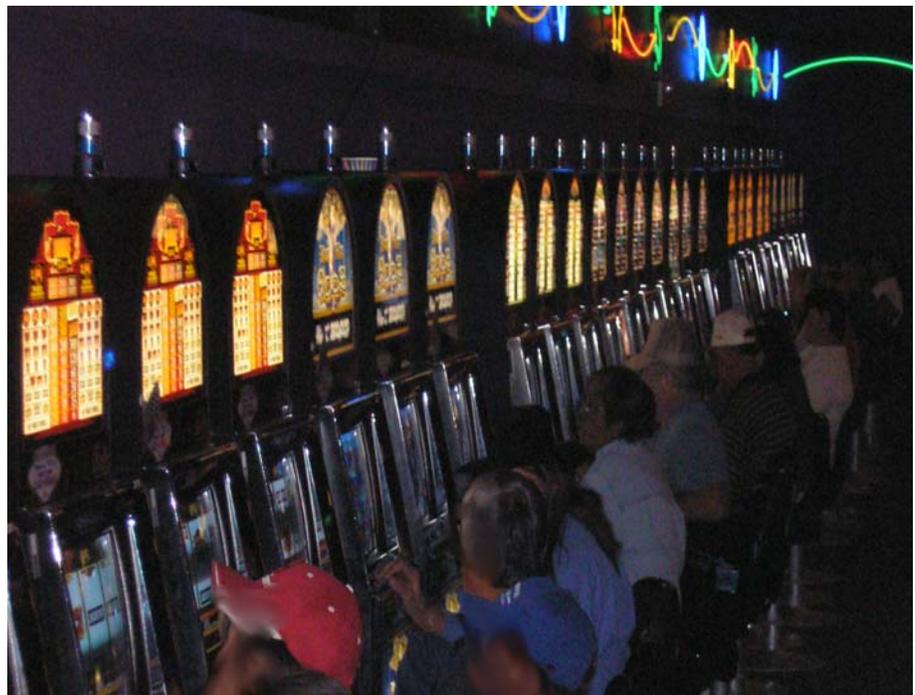
STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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OKLAHOMA HORSE RACING
COMMISSION
STATISTICAL AUDIT REPORT OF
GAMING OPERATIONS

BLUE RIBBON DOWNS RACINO, WILL
ROGERS DOWNS AND REMINGTON PARK

DECEMBER 2005



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
DECEMBER 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

January 17, 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 December 2005, 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 cursive script that reads "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 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 December 2005.

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,

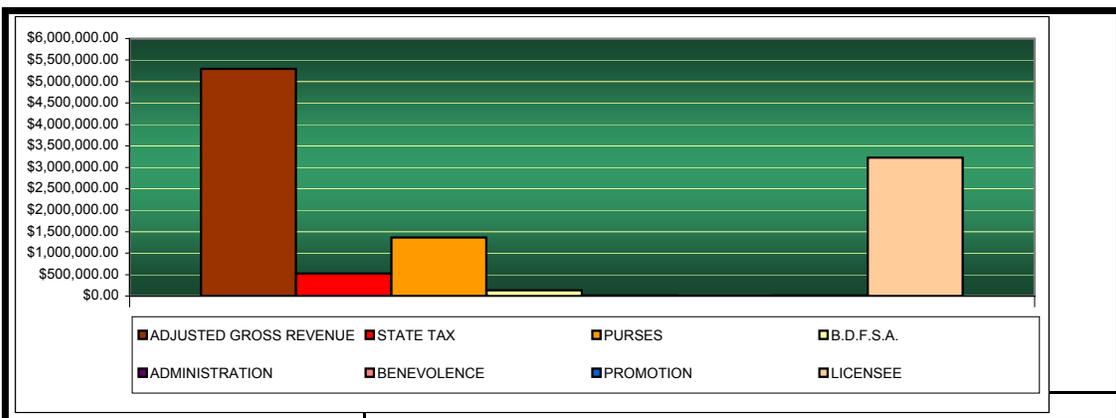
A handwritten signature in cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

January 17, 2006

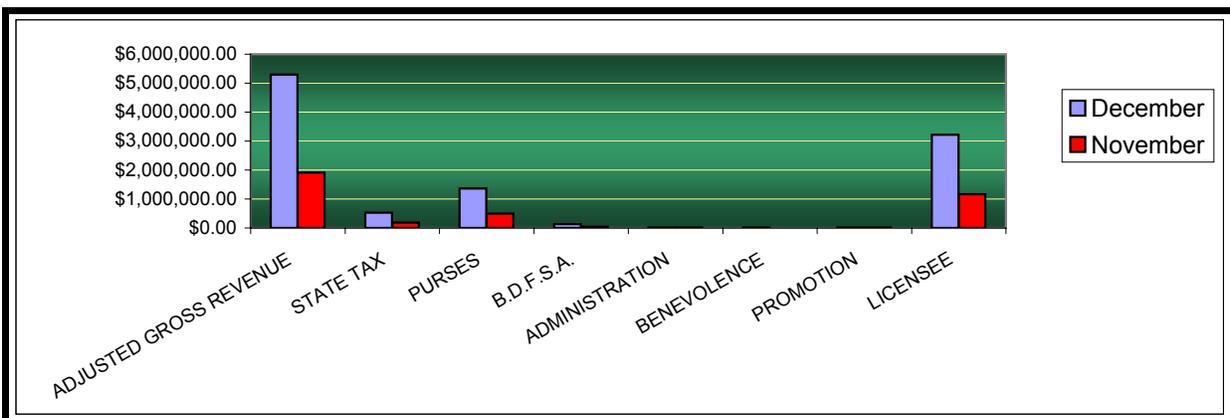
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS DECEMBER 2005

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	84	30	23	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$5,297,725.67</u>	<u>\$340,396.20</u>	<u>\$557,733.59</u>	<u>\$4,399,595.88</u>
State Tax				
Higher Education Trust Fund	\$63,572.71	\$4,084.75	\$6,692.80	\$52,795.15
Education Reform	\$466,199.86	\$29,954.87	\$49,080.56	\$387,164.44
Purse Fund				
<u>Purses</u>				
Thoroughbred	\$673,466.40	\$33,890.70	\$55,529.35	\$584,046.35
Quarterhorse	\$615,061.77	\$33,890.70	\$55,529.35	\$525,641.72
Paint & Appaloosa	\$78,275.76	\$7,531.27	\$12,339.86	\$58,404.64
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	\$68,488.10	\$3,446.51	\$5,647.05	\$59,394.54
Quarterhorse	\$62,548.65	\$3,446.51	\$5,647.05	\$53,455.09
Paint & Appaloosa	\$7,960.24	\$765.89	\$1,254.90	\$5,939.45
<u>Administration</u>				
Thoroughbred	\$7,609.79	\$382.95	\$627.45	\$6,599.39
Quarterhorse	\$6,949.85	\$382.95	\$627.45	\$5,939.45
Paint & Appaloosa	\$884.47	\$85.10	\$139.43	\$659.94
<u>Benevolence</u>				
Thoroughbred	\$3,804.90	\$191.47	\$313.73	\$3,299.70
Quarterhorse	\$3,474.93	\$191.47	\$313.73	\$2,969.73
Paint & Appaloosa	\$442.24	\$42.55	\$69.72	\$329.97
<u>Promotions</u>				
Thoroughbred	\$7,609.79	\$382.95	\$627.45	\$6,599.39
Quarterhorse	\$6,949.85	\$382.95	\$627.45	\$5,939.45
Paint & Appaloosa	\$884.47	\$85.10	\$139.43	\$659.94
Licensee	\$3,223,541.89	\$221,257.53	\$362,526.83	\$2,639,757.53



**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2005**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	84	40	110.00%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$5,297,725.67	\$1,913,851.59	176.81%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	\$63,572.71	\$22,966.21	176.81%	\$0.00	0.00%
Education Reform	\$466,199.86	\$168,418.94	176.81%	\$0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	\$673,466.40	\$243,252.89	176.86%	\$0.00	0.00%
Quarterhorse	\$615,061.77	\$222,170.87	176.84%	\$0.00	0.00%
Paint & Appaloosa	\$78,275.76	\$28,289.29	176.70%	\$0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	\$68,488.10	\$24,737.58	176.86%	\$0.00	0.00%
Quarterhorse	\$62,548.65	\$22,593.65	176.84%	\$0.00	0.00%
Paint & Appaloosa	\$7,960.24	\$2,876.87	176.70%	\$0.00	0.00%
<u>Administration</u>					
Thoroughbred	\$7,609.79	\$2,748.62	176.86%	\$0.00	0.00%
Quarterhorse	\$6,949.85	\$2,510.40	176.84%	\$0.00	0.00%
Paint & Appaloosa	\$884.47	\$319.65	176.70%	\$0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	\$3,804.90	\$1,374.31	176.86%	\$0.00	0.00%
Quarterhorse	\$3,474.93	\$1,255.21	176.84%	\$0.00	0.00%
Paint & Appaloosa	\$442.24	\$159.83	176.69%	\$0.00	0.00%
<u>Promotions</u>					
Thoroughbred	\$7,609.79	\$2,748.62	176.86%	\$0.00	0.00%
Quarterhorse	\$6,949.85	\$2,510.40	176.84%	\$0.00	0.00%
Paint & Appaloosa	\$884.47	\$319.65	176.70%	\$0.00	0.00%
Licensee	\$3,223,541.89	\$1,164,598.57	176.79%	\$0.00	0.00%



**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2005**

<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	30	0.00%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$340,396.20	\$325,752.29	4.50%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	\$4,084.75	\$3,909.02	4.50%	\$0.00	0.00%
Education Reform	\$29,954.87	\$28,666.20	4.50%	\$0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	\$33,890.70	\$32,432.71	4.50%	\$0.00	0.00%
Quarterhorse	\$33,890.70	\$32,432.71	4.50%	\$0.00	0.00%
Paint & Appaloosa	\$7,531.27	\$7,207.27	4.50%	\$0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	\$3,446.51	\$3,298.24	4.50%	\$0.00	0.00%
Quarterhorse	\$3,446.51	\$3,298.24	4.50%	\$0.00	0.00%
Paint & Appaloosa	\$765.89	\$732.94	4.50%	\$0.00	0.00%
<u>Administration</u>					
Thoroughbred	\$382.95	\$366.47	4.50%	\$0.00	0.00%
Quarterhorse	\$382.95	\$366.47	4.50%	\$0.00	0.00%
Paint & Appaloosa	\$85.10	\$81.44	4.50%	\$0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	\$191.47	\$183.24	4.50%	\$0.00	0.00%
Quarterhorse	\$191.47	\$183.24	4.50%	\$0.00	0.00%
Paint & Appaloosa	\$42.55	\$40.72	4.50%	\$0.00	0.00%
<u>Promotions</u>					
Thoroughbred	\$382.95	\$366.47	4.50%	\$0.00	0.00%
Quarterhorse	\$382.95	\$366.47	4.50%	\$0.00	0.00%
Paint & Appaloosa	\$85.10	\$81.44	4.50%	\$0.00	0.00%
Licensee	\$221,257.53	\$211,738.99	4.50%	\$0.00	0.00%

**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2005**

<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	23	0	1.00%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$557,733.59	0	100.00%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	\$6,692.80	0	100.00%	\$0.00	0.00%
Education Reform	\$49,080.56	0	100.00%	\$0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	\$55,529.35	0	100.00%	\$0.00	0.00%
Quarterhorse	\$55,529.35	0	100.00%	\$0.00	0.00%
Paint & Appaloosa	\$12,339.86	0	100.00%	\$0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	\$5,647.05	0	100.00%	\$0.00	0.00%
Quarterhorse	\$5,647.05	0	100.00%	\$0.00	0.00%
Paint & Appaloosa	\$1,254.90	0	100.00%	\$0.00	0.00%
<u>Administration</u>					
Thoroughbred	\$627.45	0	100.00%	\$0.00	0.00%
Quarterhorse	\$627.45	0	100.00%	\$0.00	0.00%
Paint & Appaloosa	\$139.43	0	100.00%	\$0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	\$313.73	0	100.00%	\$0.00	0.00%
Quarterhorse	\$313.73	0	100.00%	\$0.00	0.00%
Paint & Appaloosa	\$69.72	0	100.00%	\$0.00	0.00%
<u>Promotions</u>					
Thoroughbred	\$627.45	0	100.00%	\$0.00	0.00%
Quarterhorse	\$627.45	0	100.00%	\$0.00	0.00%
Paint & Appaloosa	\$139.43	0	100.00%	\$0.00	0.00%
Licensee	\$362,526.83	0	100.00%	\$0.00	0.00%

**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
DECEMBER 2005**

<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	10	210.00%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,399,595.88	\$1,588,099.30	177.04%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	\$52,795.15	\$19,057.19	177.04%	\$0.00	0.00%
Education Reform	\$387,164.44	\$139,752.74	177.04%	\$0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	\$584,046.35	\$210,820.18	177.04%	\$0.00	0.00%
Quarterhorse	\$525,641.72	\$189,738.16	177.04%	\$0.00	0.00%
Paint & Appaloosa	\$58,404.64	\$21,082.02	177.04%	\$0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	\$59,394.54	\$21,439.34	177.04%	\$0.00	0.00%
Quarterhorse	\$53,455.09	\$19,295.41	177.04%	\$0.00	0.00%
Paint & Appaloosa	\$5,939.45	\$2,143.93	177.04%	\$0.00	0.00%
<u>Administration</u>					
Thoroughbred	\$6,599.39	\$2,382.15	177.04%	\$0.00	0.00%
Quarterhorse	\$5,939.45	\$2,143.93	177.04%	\$0.00	0.00%
Paint & Appaloosa	\$659.94	\$238.21	177.04%	\$0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	\$3,299.70	\$1,191.07	177.04%	\$0.00	0.00%
Quarterhorse	\$2,969.73	\$1,071.97	177.03%	\$0.00	0.00%
Paint & Appaloosa	\$329.97	\$119.11	177.03%	\$0.00	0.00%
<u>Promotions</u>					
Thoroughbred	\$6,599.39	\$2,382.15	177.04%	\$0.00	0.00%
Quarterhorse	\$5,939.45	\$2,143.93	177.04%	\$0.00	0.00%
Paint & Appaloosa	\$659.94	\$238.21	177.04%	\$0.00	0.00%
Licensee	\$2,639,757.53	\$952,859.58	177.04%	\$0.00	0.00%



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