



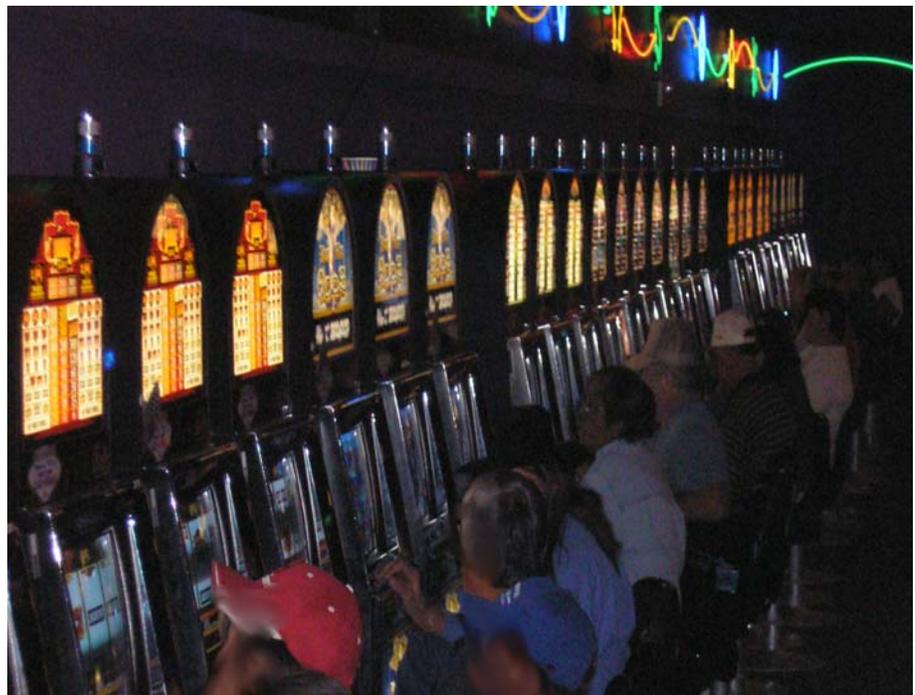
STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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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 2006 AND CALENDAR YEAR 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
DECEMBER 2006 AND CALENDAR YEAR 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

January 18, 2007

**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 2006 and Calendar Year 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,

A handwritten signature in blue ink 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 2006 AND CALENDAR YEAR 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 December 2006 and Calendar Year 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,

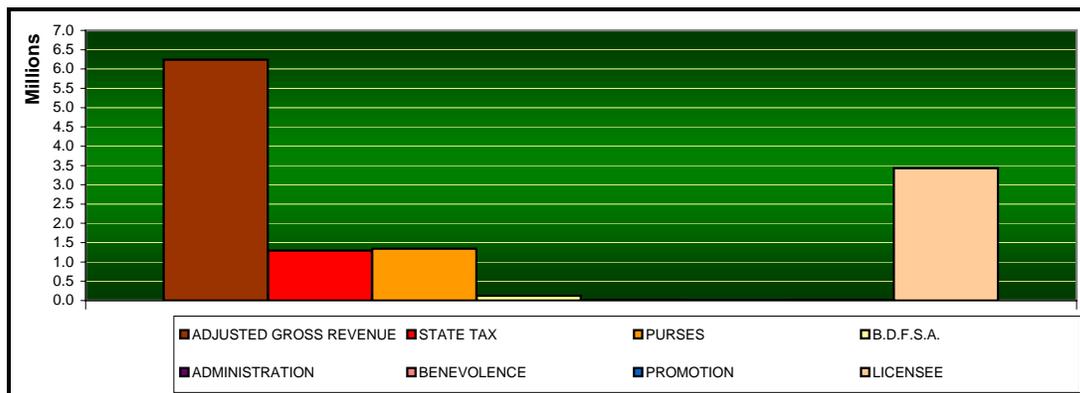


JEFF A. McMAHAN, CFE
State Auditor and Inspector

January 15, 2007

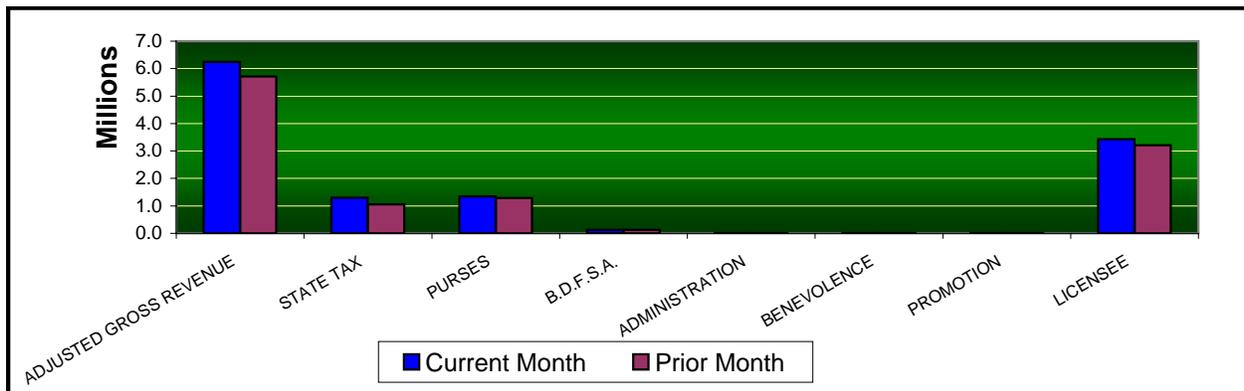
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS DECEMBER 2006

	<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>\$6,242,876.28</u>	<u>\$364,626.50</u>	<u>\$1,398,285.21</u>	<u>\$4,479,964.57</u>
State Tax				
Higher Education Trust Fund	155,553.88	4,375.52	16,779.42	134,398.94
Education Reform	1,140,728.44	32,087.13	123,049.10	985,592.21
Purse Fund				
<u>Purses</u>				
Thoroughbred	649,399.72	36,303.13	167,060.12	446,036.47
Quarterhorse	604,796.08	36,303.13	167,060.12	401,432.83
Paint & Appaloosa	89,795.48	8,067.36	37,124.47	44,603.65
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	66,040.65	3,691.84	16,989.17	45,359.64
Quarterhorse	61,504.69	3,691.84	16,989.17	40,823.68
Paint & Appaloosa	9,131.73	820.41	3,775.37	4,535.95
<u>Administration</u>				
Thoroughbred	7,337.85	410.20	1,887.69	5,039.96
Quarterhorse	6,833.85	410.20	1,887.69	4,535.96
Paint & Appaloosa	1,014.64	91.16	419.48	504.00
<u>Benevolence</u>				
Thoroughbred	3,668.92	205.10	943.84	2,519.98
Quarterhorse	3,416.92	205.10	943.84	2,267.98
Paint & Appaloosa	507.32	45.58	209.74	252.00
<u>Promotions</u>				
Thoroughbred	7,337.85	410.20	1,887.69	5,039.96
Quarterhorse	6,833.85	410.20	1,887.69	4,535.96
Paint & Appaloosa	1,014.64	91.16	419.48	504.00
Licensee	\$3,427,959.77	\$237,007.24	\$838,971.13	\$2,351,981.40



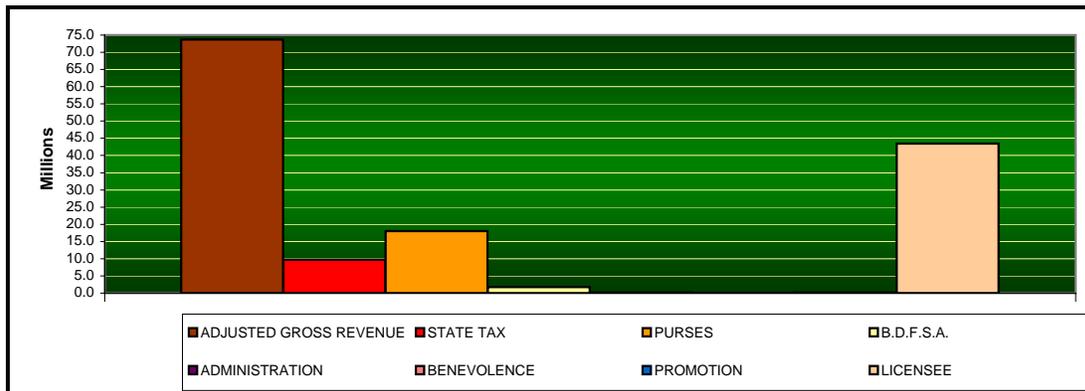
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS DECEMBER 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	90	3.33%	84	10.71%
Opening Date					
Adjusted Gross Revenue	\$6,242,876.28	\$5,715,933.76	9.22%	\$5,286,444.39	18.09%
State Tax					
Higher Education Trust Fund	155,553.88	126,344.07	23.12%	63,437.33	145.21%
Education Reform	1,140,728.44	926,523.18	23.12%	465,207.11	145.21%
Purse Fund					
<u>Purses</u>					
Thoroughbred	649,399.72	624,427.79	4.00%	672,343.20	-3.41%
Quarterhorse	604,796.08	580,737.51	4.14%	613,938.57	-1.49%
Paint & Appaloosa	89,795.48	85,362.51	5.19%	78,026.16	15.08%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	66,040.65	63,501.13	4.00%	68,373.88	-3.41%
Quarterhorse	61,504.69	59,058.05	4.14%	62,434.43	-1.49%
Paint & Appaloosa	9,131.73	8,680.94	5.19%	7,934.86	15.08%
<u>Administration</u>					
Thoroughbred	7,337.85	7,055.67	4.00%	7,597.09	-3.41%
Quarterhorse	6,833.85	6,562.00	4.14%	6,937.15	-1.49%
Paint & Appaloosa	1,014.64	964.56	5.19%	881.65	15.08%
<u>Benevolence</u>					
Thoroughbred	3,668.92	3,527.85	4.00%	3,798.55	-3.41%
Quarterhorse	3,416.92	3,281.01	4.14%	3,468.58	-1.49%
Paint & Appaloosa	507.32	482.28	5.19%	440.83	15.08%
<u>Promotions</u>					
Thoroughbred	7,337.85	7,055.67	4.00%	7,597.09	-3.41%
Quarterhorse	6,833.85	6,562.00	4.14%	6,937.15	-1.49%
Paint & Appaloosa	1,014.64	964.56	5.19%	881.65	15.08%
Licensee	\$3,427,959.77	\$3,204,842.98	6.96%	\$3,216,209.06	6.58%



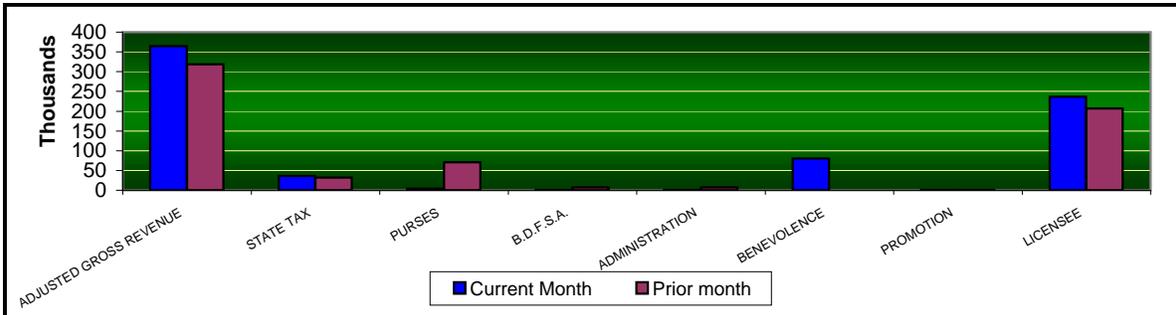
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	1,095	365	365	365
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$73,674,642.23</u>	<u>\$4,911,266.67</u>	<u>\$12,844,519.22</u>	<u>\$55,918,856.34</u>
State Tax				
Higher Education Trust Fund	1,170,635.12	58,935.20	154,134.22	957,565.70
Education Reform	8,584,657.56	432,191.47	1,130,317.69	7,022,148.40
Purse Fund				
<u>Purses</u>				
Thoroughbred	8,829,998.06	488,978.00	1,335,473.92	7,005,546.14
Quarterhorse	8,129,443.45	488,978.00	1,335,473.92	6,304,991.53
Paint & Appaloosa	1,105,988.38	108,661.78	296,771.99	700,554.61
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	897,965.89	49,726.57	135,810.91	712,428.41
Quarterhorse	826,723.08	49,726.57	135,810.91	641,185.60
Paint & Appaloosa	112,473.39	11,050.36	30,180.22	71,242.81
<u>Administration</u>				
Thoroughbred	99,773.93	5,525.15	15,090.08	79,158.70
Quarterhorse	91,858.05	5,525.15	15,090.08	71,242.82
Paint & Appaloosa	12,497.11	1,227.84	3,353.37	7,915.90
<u>Benevolence</u>				
Thoroughbred	49,887.03	2,762.59	7,545.07	39,579.37
Quarterhorse	45,929.08	2,762.59	7,545.07	35,621.42
Paint & Appaloosa	6,248.54	613.90	1,676.70	3,957.94
<u>Promotions</u>				
Thoroughbred	99,773.93	5,525.15	15,090.08	79,158.70
Quarterhorse	91,858.05	5,525.15	15,090.08	71,242.82
Paint & Appaloosa	12,497.11	1,227.84	3,353.37	7,915.90
Licensee	\$43,496,434.47	\$3,192,323.36	\$8,196,711.54	\$32,107,399.57



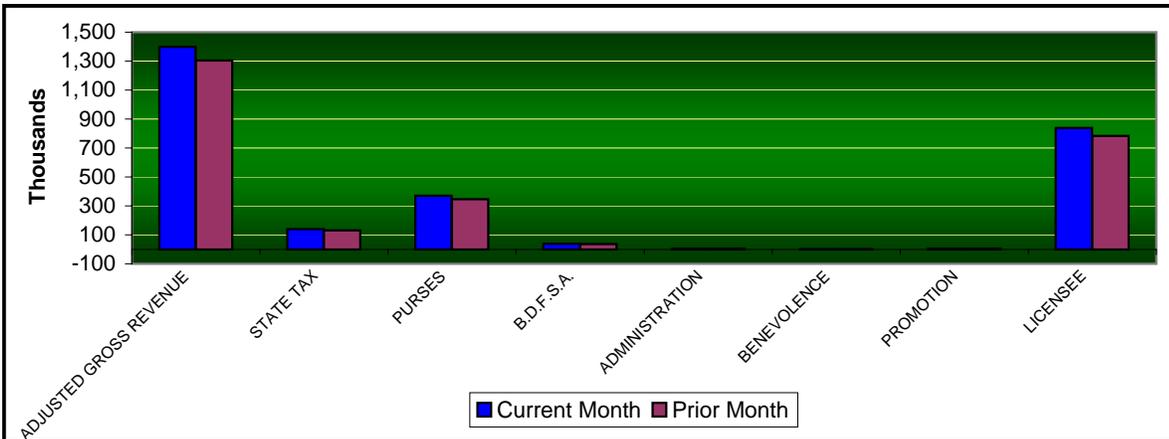
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS DECEMBER 2006

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2005</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	30	3.33%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$364,626.50	\$318,393.39	14.52%	\$329,114.92	10.79%
State Tax					
Higher Education Trust Fund	4,375.52	3,820.72	14.52%	3,949.38	10.79%
Education Reform	32,087.13	28,018.62	14.52%	28,962.11	10.79%
Purse Fund					
<u>Purses</u>					
Thoroughbred	36,303.13	31,700.04	14.52%	32,767.50	10.79%
Quarterhorse	36,303.13	31,700.04	14.52%	32,767.50	10.79%
Paint & Appaloosa	8,067.36	7,044.46	14.52%	7,281.67	10.79%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	3,691.84	3,223.73	14.52%	3,332.29	10.79%
Quarterhorse	3,691.84	3,223.73	14.52%	3,332.29	10.79%
Paint & Appaloosa	820.41	716.39	14.52%	740.51	10.79%
<u>Administration</u>					
Thoroughbred	410.20	358.19	14.52%	370.25	10.79%
Quarterhorse	410.20	358.19	14.52%	370.25	10.79%
Paint & Appaloosa	91.16	79.60	14.52%	82.28	10.79%
<u>Benevolence</u>					
Thoroughbred	205.10	179.10	14.52%	185.13	10.79%
Quarterhorse	205.10	179.10	14.52%	185.13	10.79%
Paint & Appaloosa	45.58	39.80	14.52%	41.14	10.79%
<u>Promotions</u>					
Thoroughbred	410.20	358.19	14.52%	370.25	10.79%
Quarterhorse	410.20	358.19	14.52%	370.25	10.79%
Paint & Appaloosa	91.16	79.60	14.52%	82.28	10.79%
Licensee	\$237,007.24	\$206,955.70	14.52%	\$213,924.70	10.79%



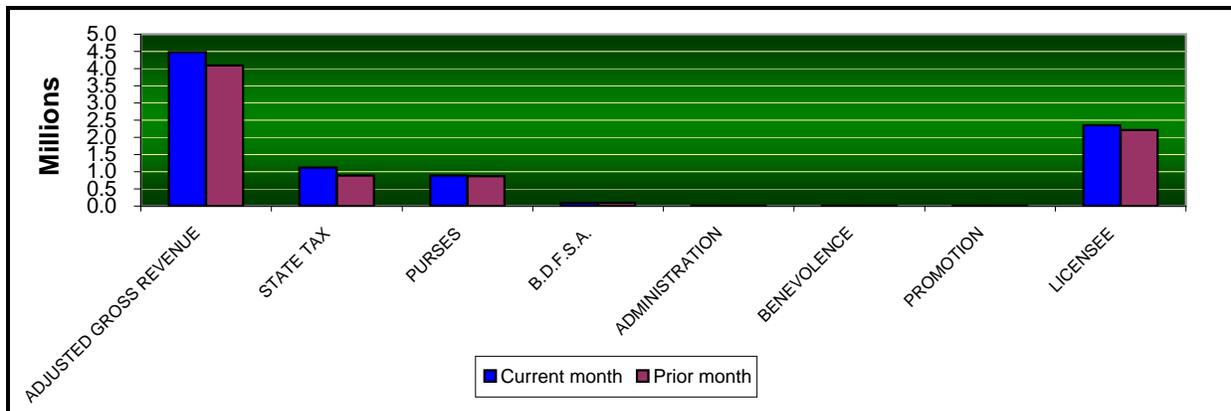
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS DECEMBER 2006

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2005</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	23	34.78%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,398,285.21	\$1,304,247.44	7.21%	\$557,733.59	150.71%
State Tax					
Higher Education Trust Fund	16,779.42	15,650.97	7.21%	6,692.80	150.71%
Education Reform	123,049.10	114,773.77	7.21%	49,080.56	150.71%
Purse Fund					
<u>Purses</u>					
Thoroughbred	167,060.12	155,824.96	7.21%	55,529.35	200.85%
Quarterhorse	167,060.12	155,824.96	7.21%	55,529.35	200.85%
Paint & Appaloosa	37,124.47	34,627.77	7.21%	12,339.86	200.85%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	16,989.17	15,846.61	7.21%	5,647.05	200.85%
Quarterhorse	16,989.17	15,846.61	7.21%	5,647.05	200.85%
Paint & Appaloosa	3,775.37	3,521.47	7.21%	1,254.90	200.85%
<u>Administration</u>					
Thoroughbred	1,887.69	1,760.73	7.21%	627.45	200.85%
Quarterhorse	1,887.69	1,760.73	7.21%	627.45	200.85%
Paint & Appaloosa	419.48	391.28	7.21%	139.43	200.85%
<u>Benevolence</u>					
Thoroughbred	943.84	880.37	7.21%	313.73	200.85%
Quarterhorse	943.84	880.37	7.21%	313.73	200.85%
Paint & Appaloosa	209.74	195.64	7.21%	69.72	200.85%
<u>Promotions</u>					
Thoroughbred	1,887.69	1,760.73	7.21%	627.45	200.85%
Quarterhorse	1,887.69	1,760.73	7.21%	627.45	200.85%
Paint & Appaloosa	419.48	391.28	7.21%	139.43	200.85%
Licensee	\$838,971.13	\$782,548.46	7.21%	\$362,526.83	131.42%



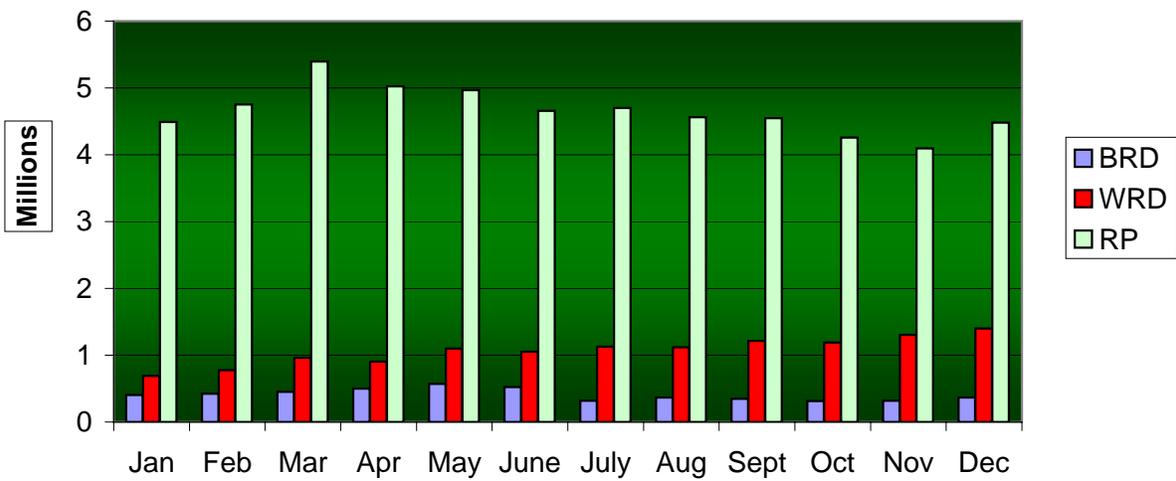
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS DECEMBER 2006

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>DECEMBER 2005</u>	<u>% CHANGE</u>
Gaming Days	31	30	3.33%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,479,964.57	\$4,093,292.93	9.45%	\$4,399,595.88	1.83%
State Tax					
Higher Education Trust Fund	134,398.94	106,872.38	25.76%	52,795.15	154.57%
Education Reform	985,592.21	783,730.79	25.76%	387,164.44	154.57%
Purse Fund					
<u>Purses</u>					
Thoroughbred	446,036.47	436,902.79	2.09%	584,046.35	-23.63%
Quarterhorse	401,432.83	393,212.51	2.09%	525,641.72	-23.63%
Paint & Appaloosa	44,603.65	43,690.28	2.09%	58,404.64	-23.63%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	45,359.64	44,430.79	2.09%	59,394.54	-23.63%
Quarterhorse	40,823.68	39,987.71	2.09%	53,455.09	-23.63%
Paint & Appaloosa	4,535.95	4,443.08	2.09%	5,939.45	-23.63%
<u>Administration</u>					
Thoroughbred	5,039.96	4,936.75	2.09%	6,599.39	-23.63%
Quarterhorse	4,535.96	4,443.08	2.09%	5,939.45	-23.63%
Paint & Appaloosa	504.00	493.68	2.09%	659.94	-23.63%
<u>Benevolence</u>					
Thoroughbred	2,519.98	2,468.38	2.09%	3,299.70	-23.63%
Quarterhorse	2,267.98	2,221.54	2.09%	2,969.73	-23.63%
Paint & Appaloosa	252.00	246.84	2.09%	329.97	-23.63%
<u>Promotions</u>					
Thoroughbred	5,039.96	4,936.75	2.09%	6,599.39	-23.63%
Quarterhorse	4,535.96	4,443.08	2.09%	5,939.45	-23.63%
Paint & Appaloosa	504.00	493.68	2.09%	659.94	-23.63%
Licensee	\$2,351,981.40	\$2,215,338.82	6.17%	\$2,639,757.53	-10.90%



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

ADJUSTED GROSS REVENUE
CALENDAR YEAR 2006





OFFICE OF THE STATE AUDITOR & INSPECTOR
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