STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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
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
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<table>
<thead>
<tr>
<th>STATE AUDITOR AND INSPECTOR LETTER</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATISTICAL REPORT OF GAMING OPERATIONS</td>
<td>5</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Gaming Days This Month</th>
<th>BLUE RIBBON</th>
<th>WILL ROGERS</th>
<th>REMINGTON</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TOTAL</td>
<td>DOWNS</td>
<td>DOWNSG</td>
</tr>
<tr>
<td>93</td>
<td>31</td>
<td>31</td>
<td>31</td>
</tr>
<tr>
<td>Opening Date</td>
<td>10/17/05</td>
<td>12/09/05</td>
<td>11/21/05</td>
</tr>
</tbody>
</table>

**Adjusted Gross Revenue**

- Blue Ribbon Downs: $405,392.93
- Will Rogers Downs: $689,319.12
- Remington Park: $4,488,148.79
- Total: $5,582,860.84

**State Tax**

- Higher Education Trust Fund: $53,857.79
- Education Reform: $394,957.09

**Purse Fund**

- Thoroughbred
  - 2005: $595,801.75
  - 2006: $54,311.58
- Quarterhorse
  - 2005: $536,221.58
  - 2006: $496,997.09
- Paint & Appaloosa
  - 2005: $595,801.75
  - 2006: $496,997.09

**Breeding Development Fund**

- Special Account
  - Thoroughbred: $60,590.01
  - Quarterhorse: $54,531.01
  - Paint & Appaloosa: $6,059.00

**Administration**

- Thoroughbred
  - 2005: $6,732.22
  - 2006: $6,732.22
- Quarterhorse
  - 2005: $6,732.22
  - 2006: $6,732.22
- Paint & Appaloosa
  - 2005: $6,732.22
  - 2006: $6,732.22

**Benevolence**

- Thoroughbred
  - 2005: $3,366.11
  - 2006: $3,366.11
- Quarterhorse
  - 2005: $3,029.50
  - 2006: $3,029.50
- Paint & Appaloosa
  - 2005: $336.61
  - 2006: $336.61

**Promotions**

- Thoroughbred
  - 2005: $6,732.22
  - 2006: $6,732.22
- Quarterhorse
  - 2005: $6,732.22
  - 2006: $6,732.22
- Paint & Appaloosa
  - 2005: $6,732.22
  - 2006: $6,732.22

**Licensee**

<table>
<thead>
<tr>
<th>Total</th>
<th>Blue Ribbon Downs</th>
<th>Will Rogers Downs</th>
<th>Remington Park</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,404,452.10</td>
<td>$263,505.40</td>
<td>$448,057.43</td>
<td>$2,692,889.27</td>
</tr>
<tr>
<td>Category</td>
<td>PRIOR MONTH</td>
<td>% CHANGE</td>
<td>PRIOR YEAR</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>-------------</td>
<td>----------</td>
<td>------------</td>
</tr>
<tr>
<td>Gaming Days</td>
<td>93</td>
<td>84</td>
<td>10.71%</td>
</tr>
<tr>
<td>Opening Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$5,582,860.84</td>
<td>5,286,444.39</td>
<td>5.61%</td>
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<tr>
<td>State Tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Higher Education Trust Fund</td>
<td>66,994.34</td>
<td>63,437.33</td>
<td>5.61%</td>
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<tr>
<td>Education Reform</td>
<td>491,291.75</td>
<td>465,207.11</td>
<td>5.61%</td>
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<tr>
<td>Purse Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>704,794.01</td>
<td>672,343.20</td>
<td>4.83%</td>
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<tr>
<td>Quarterhorse</td>
<td>645,213.84</td>
<td>613,938.57</td>
<td>5.09%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>83,800.69</td>
<td>78,026.16</td>
<td>7.40%</td>
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<tr>
<td>Breeding Development Fund</td>
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<td></td>
<td></td>
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<tr>
<td>Special Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>71,673.97</td>
<td>68,373.88</td>
<td>4.83%</td>
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<tr>
<td>Quarterhorse</td>
<td>65,614.97</td>
<td>62,434.43</td>
<td>5.09%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>8,522.10</td>
<td>7,934.86</td>
<td>7.40%</td>
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<tr>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>7,963.77</td>
<td>7,597.09</td>
<td>4.83%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>7,290.55</td>
<td>6,937.15</td>
<td>5.09%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>946.90</td>
<td>881.65</td>
<td>7.40%</td>
</tr>
<tr>
<td>Benevolence</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>3,981.88</td>
<td>3,798.55</td>
<td>4.83%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>3,645.27</td>
<td>3,468.58</td>
<td>5.09%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>473.44</td>
<td>440.83</td>
<td>7.40%</td>
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<tr>
<td>Promotions</td>
<td></td>
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<tr>
<td>Thoroughbred</td>
<td>7,963.77</td>
<td>7,597.09</td>
<td>4.83%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>7,290.55</td>
<td>6,937.15</td>
<td>5.09%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>946.90</td>
<td>881.65</td>
<td>7.40%</td>
</tr>
<tr>
<td>Licensee</td>
<td>$3,404,452.10</td>
<td>$3,216,209.06</td>
<td>5.85%</td>
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</table>
## Blue Ribbon Downs

<table>
<thead>
<tr>
<th>Gaming Days</th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>PRIOR YEAR</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>30</td>
<td>3.33%</td>
<td>0</td>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

| 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

#### Purses

- 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

- 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%

#### Administration

- 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%

#### Benevolence

- 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%

#### Promotions

- 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

| Licensee | $263,505.40 | $213,924.70 | 23.18% | 0.00 | 0.00% |
### Will Rogers Downs

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>Prior Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>31</td>
<td>23</td>
<td>34.78%</td>
<td>0</td>
<td>0.00%</td>
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<tr>
<td>Opening Date</td>
<td>12/09/05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>Prior Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>68,630.33</td>
<td>55,529.35</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>68,630.33</td>
<td>55,529.35</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>15,251.19</td>
<td>12,339.86</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**Breeding Development Fund**

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>Prior Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Special Account</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred</td>
<td>6,979.36</td>
<td>5,647.05</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>6,979.36</td>
<td>5,647.05</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,550.97</td>
<td>1,254.90</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
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</table>

**Administration**

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>Prior Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>775.48</td>
<td>627.45</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>775.48</td>
<td>627.45</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>172.33</td>
<td>139.43</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**Benevolence**

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>Prior Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>387.74</td>
<td>313.73</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>387.74</td>
<td>313.73</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>86.16</td>
<td>69.72</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**Promotions**

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>Prior Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>775.48</td>
<td>627.45</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>775.48</td>
<td>627.45</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>172.33</td>
<td>139.43</td>
<td>23.59%</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**Licensee**  $448,057.43  $362,526.83  23.59%  0.00  0.00%
### Remington Park

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>PRIOR YEAR</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>31</td>
<td>31</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>Opening Date</td>
<td>11/21/05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$4,488,148.79</td>
<td>$4,399,595.88</td>
<td>2.01%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### State Tax

- Higher Education Trust Fund
  - Prior: $53,857.79
  - Change: 2.01%
  - Year: 0.00
  - %: 0.00

- Education Reform
  - Prior: $394,957.09
  - Change: 2.01%
  - Year: 0.00
  - %: 0.00

### Purse Fund

- **Purses**
  - Thoroughbred
    - Prior: $595,801.75
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Quarterhorse
    - Prior: $536,221.58
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Paint & Appaloosa
    - Prior: $59,580.18
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00

- **Breeding Development Fund**
  - Special Account
    - Thoroughbred
      - Prior: $60,590.01
      - Change: 2.01%
      - Year: 0.00
      - %: 0.00
    - Quarterhorse
      - Prior: $54,531.01
      - Change: 2.01%
      - Year: 0.00
      - %: 0.00
    - Paint & Appaloosa
      - Prior: $6,059.00
      - Change: 2.01%
      - Year: 0.00
      - %: 0.00

- **Administration**
  - Thoroughbred
    - Prior: $6,732.22
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Quarterhorse
    - Prior: $6,059.00
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Paint & Appaloosa
    - Prior: $673.22
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00

- **Benevolence**
  - Thoroughbred
    - Prior: $3,366.11
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Quarterhorse
    - Prior: $3,029.50
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Paint & Appaloosa
    - Prior: $336.61
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00

- **Promotions**
  - Thoroughbred
    - Prior: $6,732.22
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Quarterhorse
    - Prior: $6,059.00
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00
  - Paint & Appaloosa
    - Prior: $673.22
    - Change: 2.01%
    - Year: 0.00
    - %: 0.00

- **Licensee**
  - Prior: $2,692,889.27
  - Change: 2.01%
  - Year: 0.00
  - %: 0.00

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