

# Oklahoma Horse Racing Commission Statistical Audit Report of Gaming Operations

Blue Ribbon Downs Racino, Will Rogers Downs  
and Remington Park



January 2007



Office of the Oklahoma State Auditor and Inspector  
Jeff A. McMahan, CFE

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS  
AND REMINGTON PARK  
JANUARY 2007**

---

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212 and 74 O.S. 2001, § 3105. Forty copies have been prepared and distributed at a cost of \$81.95. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

February 13, 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 January 2007, 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 JANUARY 2007**

---

**TABLE OF CONTENTS**

	<u><b>PAGE</b></u>
<b>STATE AUDITOR AND INSPECTOR LETTER .....</b>	<b>4</b>
<b>STATISTICAL REPORT OF GAMING OPERATIONS .....</b>	<b>5</b>



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 January 2007.

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,

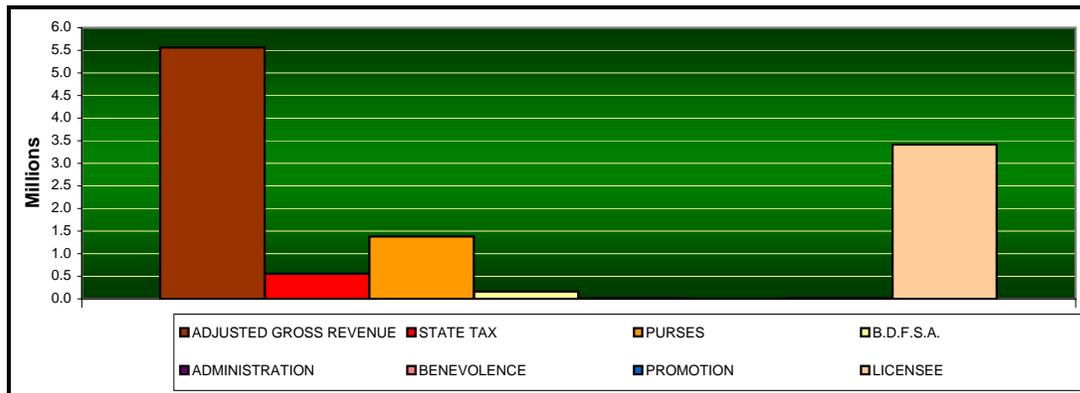
A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE  
State Auditor and Inspector

February 13, 2007

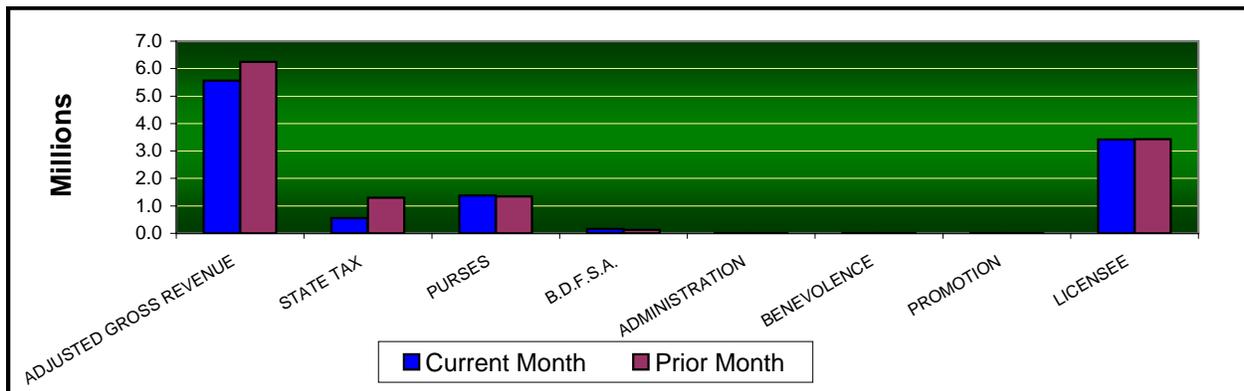
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JANUARY 2007

	<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>\$5,564,482.63</u>	<u>\$286,922.73</u>	<u>\$1,253,429.00</u>	<u>\$4,024,130.90</u>
<b>State Tax</b>				
Higher Education Trust Fund	66,773.79	3,443.07	15,041.15	48,289.57
Education Reform	489,674.47	25,249.20	110,301.75	354,123.52
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	675,911.00	28,082.56	122,679.36	525,149.08
Quarterhorse	617,846.57	28,566.74	124,794.52	464,485.31
Paint & Appaloosa	87,500.63	6,348.17	27,732.12	53,420.34
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	81,575.46	3,389.27	14,806.13	63,380.06
Quarterhorse	80,786.98	2,905.09	12,690.97	65,190.92
Paint & Appaloosa	8,898.38	645.58	2,820.22	5,432.58
<u>Administration</u>				
Thoroughbred	7,769.10	322.79	1,410.11	6,036.20
Quarterhorse	7,165.48	322.79	1,410.11	5,432.58
Paint & Appaloosa	988.71	71.73	313.36	603.62
<u>Benevolence</u>				
Thoroughbred	3,884.54	161.39	705.05	3,018.10
Quarterhorse	3,582.73	161.39	705.05	2,716.29
Paint & Appaloosa	494.36	35.87	156.68	301.81
<u>Promotions</u>				
Thoroughbred	7,769.10	322.79	1,410.11	6,036.20
Quarterhorse	7,165.48	322.79	1,410.11	5,432.58
Paint & Appaloosa	988.71	71.73	313.36	603.62
<b>Licensee</b>	<b>\$3,415,707.14</b>	<b>\$186,499.78</b>	<b>\$814,728.84</b>	<b>\$2,414,478.52</b>



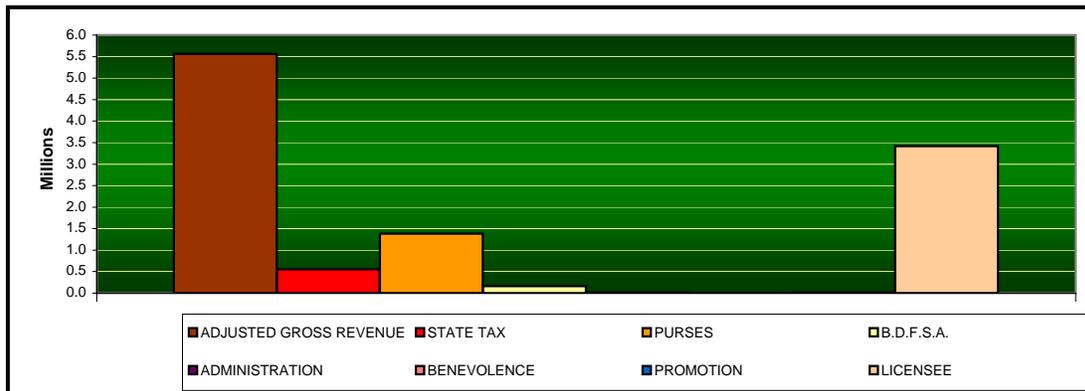
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JANUARY 2007

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	93	0.00%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$5,564,482.63	\$6,242,876.28	-10.87%	\$5,582,860.84	-0.33%
<b>State Tax</b>					
Higher Education Trust Fund	66,773.79	155,553.88	-57.07%	66,994.34	-0.33%
Education Reform	489,674.47	1,140,728.44	-57.07%	491,291.75	-0.33%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	675,911.00	649,399.72	4.08%	704,794.01	-4.10%
Quarterhorse	617,846.57	604,796.08	2.16%	645,213.84	-4.24%
Paint & Appaloosa	87,500.63	89,795.48	-2.56%	83,800.68	4.42%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	81,575.46	66,040.65	23.52%	71,673.97	13.81%
Quarterhorse	80,786.98	61,504.69	31.35%	65,614.97	23.12%
Paint & Appaloosa	8,898.38	9,131.73	-2.56%	8,522.10	4.42%
<u>Administration</u>					
Thoroughbred	7,769.10	7,337.85	5.88%	7,963.77	-2.44%
Quarterhorse	7,165.48	6,833.85	4.85%	7,290.55	-1.72%
Paint & Appaloosa	988.71	1,014.64	-2.56%	946.90	4.42%
<u>Benevolence</u>					
Thoroughbred	3,884.54	3,668.92	5.88%	3,981.88	-2.44%
Quarterhorse	3,582.73	3,416.92	4.85%	3,645.27	-1.72%
Paint & Appaloosa	494.36	507.32	-2.55%	473.44	4.42%
<u>Promotions</u>					
Thoroughbred	7,769.10	7,337.85	5.88%	7,963.77	-2.44%
Quarterhorse	7,165.48	6,833.85	4.85%	7,290.55	-1.72%
Paint & Appaloosa	988.71	1,014.64	-2.56%	946.90	4.42%
<b>Licensee</b>	\$3,415,707.14	\$3,427,959.77	-0.36%	\$3,404,452.10	0.33%



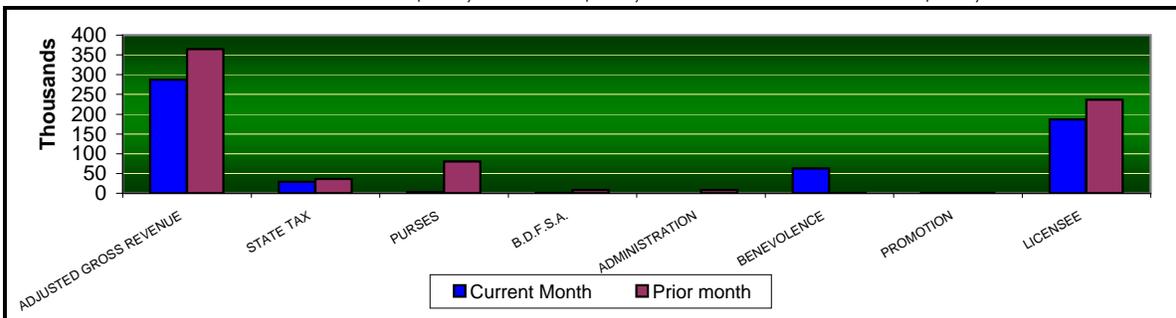
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	93	31	31	31
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$5,564,482.63</u>	<u>\$286,922.73</u>	<u>\$1,253,429.00</u>	<u>\$4,024,130.90</u>
<b>State Tax</b>				
Higher Education Trust Fund	66,773.79	3,443.07	15,041.15	48,289.57
Education Reform	489,674.47	25,249.20	110,301.75	354,123.52
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	675,911.00	28,082.56	122,679.36	525,149.08
Quarterhorse	617,846.57	28,566.74	124,794.52	464,485.31
Paint & Appaloosa	87,500.63	6,348.17	27,732.12	53,420.34
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	81,575.46	3,389.27	14,806.13	63,380.06
Quarterhorse	80,786.98	2,905.09	12,690.97	65,190.92
Paint & Appaloosa	8,898.38	645.58	2,820.22	5,432.58
<u>Administration</u>				
Thoroughbred	7,769.10	322.79	1,410.11	6,036.20
Quarterhorse	7,165.48	322.79	1,410.11	5,432.58
Paint & Appaloosa	988.71	71.73	313.36	603.62
<u>Benevolence</u>				
Thoroughbred	3,884.54	161.39	705.05	3,018.10
Quarterhorse	3,582.73	161.39	705.05	2,716.29
Paint & Appaloosa	494.36	35.87	156.68	301.81
<u>Promotions</u>				
Thoroughbred	7,769.10	322.79	1,410.11	6,036.20
Quarterhorse	7,165.48	322.79	1,410.11	5,432.58
Paint & Appaloosa	988.71	71.73	313.36	603.62
<b>Licensee</b>	<b>\$3,415,707.14</b>	<b>\$186,499.78</b>	<b>\$814,728.84</b>	<b>\$2,414,478.52</b>



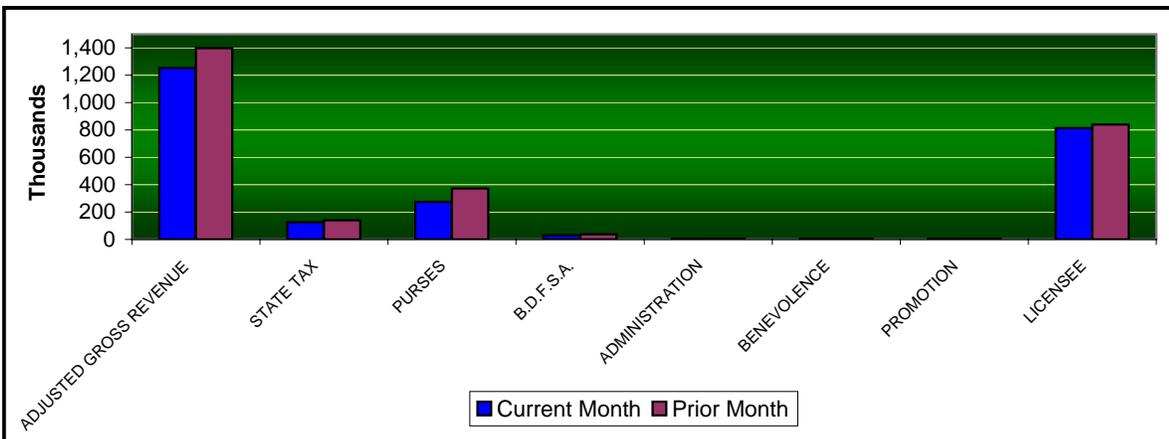
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JANUARY 2007

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2006</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$286,922.73	\$364,626.50	-21.31%	\$405,392.93	-29.22%
<b>State Tax</b>					
Higher Education Trust Fund	3,443.07	4,375.52	-21.31%	4,864.72	-29.22%
Education Reform	25,249.20	32,087.13	-21.31%	35,674.58	-29.22%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	28,082.56	36,303.13	-22.64%	40,361.93	-30.42%
Quarterhorse	28,566.74	36,303.13	-21.31%	40,361.93	-29.22%
Paint & Appaloosa	6,348.17	8,067.36	-21.31%	8,969.32	-29.22%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	3,389.27	3,691.84	-8.20%	4,104.60	-17.43%
Quarterhorse	2,905.09	3,691.84	-21.31%	4,104.60	-29.22%
Paint & Appaloosa	645.58	820.41	-21.31%	912.13	-29.22%
<u>Administration</u>					
Thoroughbred	322.79	410.20	-21.31%	456.07	-29.22%
Quarterhorse	322.79	410.20	-21.31%	456.07	-29.22%
Paint & Appaloosa	71.73	91.16	-21.31%	101.35	-29.23%
<u>Benevolence</u>					
Thoroughbred	161.39	205.10	-21.31%	228.03	-29.22%
Quarterhorse	161.39	205.10	-21.31%	228.03	-29.22%
Paint & Appaloosa	35.87	45.58	-21.30%	50.67	-29.21%
<u>Promotions</u>					
Thoroughbred	322.79	410.20	-21.31%	456.07	-29.22%
Quarterhorse	322.79	410.20	-21.31%	456.07	-29.22%
Paint & Appaloosa	71.73	91.16	-21.31%	101.35	-29.23%
<b>Licensee</b>	\$186,499.78	\$237,007.24	-21.31%	\$263,505.40	-29.22%



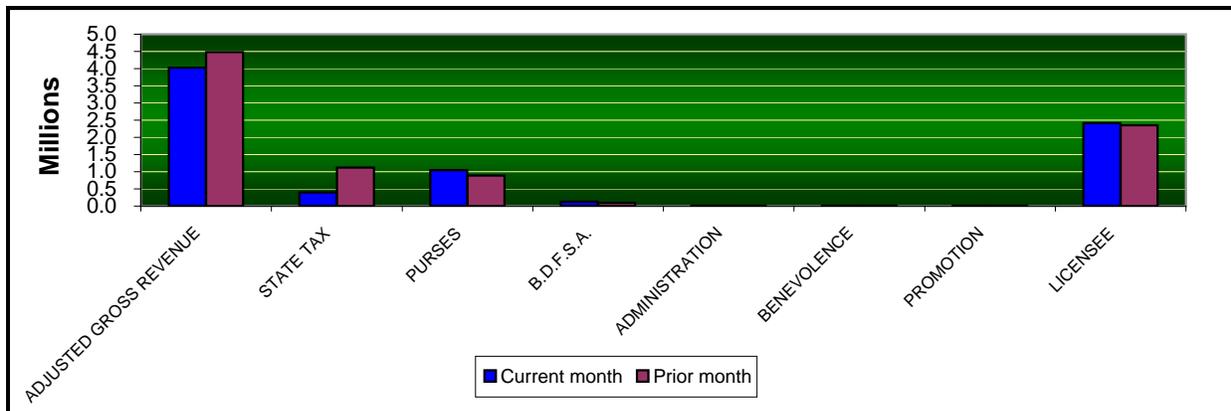
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JANUARY 2007

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2006</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,253,429.00	\$1,398,285.21	-10.36%	\$689,319.12	81.84%
<b>State Tax</b>					
Higher Education Trust Fund	15,041.15	16,779.42	-10.36%	8,271.83	81.84%
Education Reform	110,301.75	123,049.10	-10.36%	60,660.08	81.84%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	122,679.36	167,060.12	-26.57%	68,630.33	78.75%
Quarterhorse	124,794.52	167,060.12	-25.30%	68,630.33	81.84%
Paint & Appaloosa	27,732.12	37,124.47	-25.30%	15,251.18	81.84%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	14,806.13	16,989.17	-12.85%	6,979.36	112.14%
Quarterhorse	12,690.97	16,989.17	-25.30%	6,979.36	81.84%
Paint & Appaloosa	2,820.22	3,775.37	-25.30%	1,550.97	81.84%
<u>Administration</u>					
Thoroughbred	1,410.11	1,887.69	-25.30%	775.48	81.84%
Quarterhorse	1,410.11	1,887.69	-25.30%	775.48	81.84%
Paint & Appaloosa	313.36	419.48	-25.30%	172.33	81.84%
<u>Benevolence</u>					
Thoroughbred	705.05	943.84	-25.30%	387.74	81.84%
Quarterhorse	705.05	943.84	-25.30%	387.74	81.84%
Paint & Appaloosa	156.68	209.74	-25.30%	86.16	81.85%
<u>Promotions</u>					
Thoroughbred	1,410.11	1,887.69	-25.30%	775.48	81.84%
Quarterhorse	1,410.11	1,887.69	-25.30%	775.48	81.84%
Paint & Appaloosa	313.36	419.48	-25.30%	172.33	81.84%
<b>Licensee</b>	<b>\$814,728.84</b>	<b>\$838,971.13</b>	<b>-2.89%</b>	<b>\$448,057.43</b>	<b>81.84%</b>



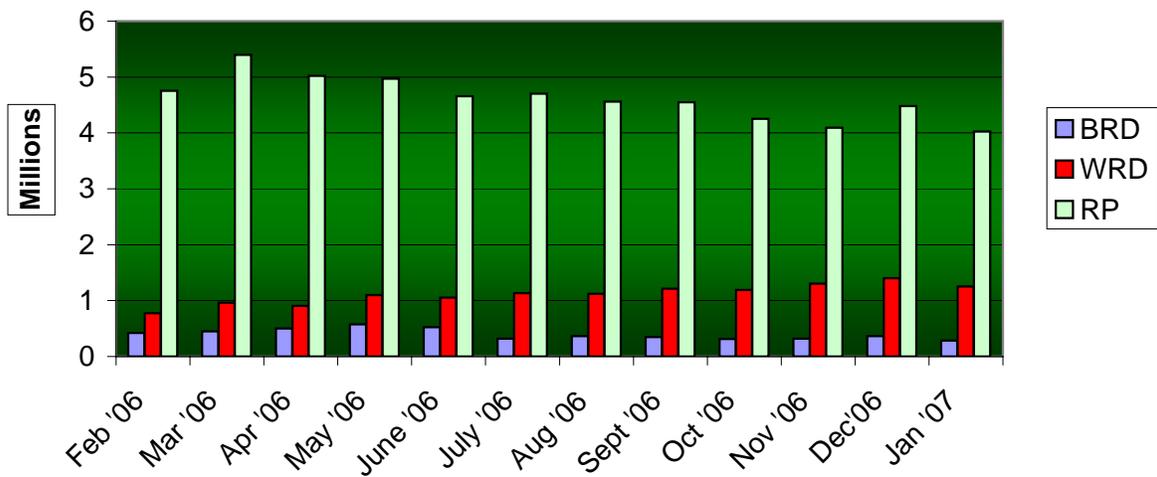
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS JANUARY 2007

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JANUARY 2006</u>	<u>% CHANGE</u>
Gaming Days	31	31	0.00%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,024,130.90	\$4,479,964.57	-10.17%	\$4,488,148.79	-10.34%
<b>State Tax</b>					
Higher Education Trust Fund	48,289.57	134,398.94	-64.07%	53,857.79	-10.34%
Education Reform	354,123.52	985,592.21	-64.07%	394,957.09	-10.34%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	525,149.08	446,036.47	17.74%	595,801.75	-11.86%
Quarterhorse	464,485.31	401,432.83	15.71%	536,221.58	-13.38%
Paint & Appaloosa	53,420.34	44,603.65	19.77%	59,580.18	-10.34%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	63,380.06	45,359.64	39.73%	60,590.01	4.60%
Quarterhorse	65,190.92	40,823.68	59.69%	54,531.01	19.55%
Paint & Appaloosa	5,432.58	4,535.95	19.77%	6,059.00	-10.34%
<u>Administration</u>					
Thoroughbred	6,036.20	5,039.96	19.77%	6,732.22	-10.34%
Quarterhorse	5,432.58	4,535.96	19.77%	6,059.00	-10.34%
Paint & Appaloosa	603.62	504.00	19.77%	673.22	-10.34%
<u>Benevolence</u>					
Thoroughbred	3,018.10	2,519.98	19.77%	3,366.11	-10.34%
Quarterhorse	2,716.29	2,267.98	19.77%	3,029.50	-10.34%
Paint & Appaloosa	301.81	252.00	19.77%	336.61	-10.34%
<u>Promotions</u>					
Thoroughbred	6,036.20	5,039.96	19.77%	6,732.22	-10.34%
Quarterhorse	5,432.58	4,535.96	19.77%	6,059.00	-10.34%
Paint & Appaloosa	603.62	504.00	19.77%	673.22	-10.34%
<b>Licensee</b>	<b>\$2,414,478.52</b>	<b>\$2,351,981.40</b>	<b>2.66%</b>	<b>\$2,692,889.27</b>	<b>-10.34%</b>



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JANUARY 2007

ADJUSTED GROSS REVENUE  
PREVIOUS TWELVE MONTHS



**Protecting Your Tax Dollars**



**Office of the State Auditor and Inspector**  
2300 N. Lincoln Boulevard, Room 100  
Oklahoma City, OK 73105-4896

[www.sai.state.ok.us](http://www.sai.state.ok.us)