

# Oklahoma Horse Racing Commission Statistical Audit Report of Gaming Operations

Blue Ribbon Downs Racino, Will Rogers Downs and  
Remington Park



June 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  
JUNE 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

July 12, 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 June 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 JUNE 2007**

---

**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

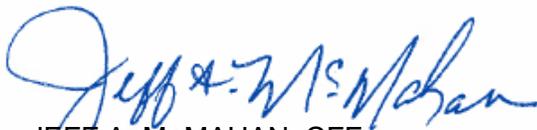
**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

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 June 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,

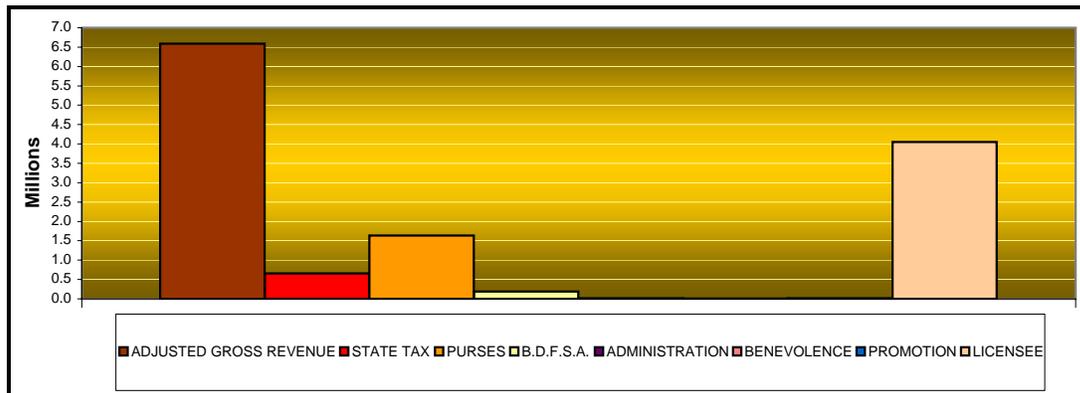


JEFF A. McMAHAN, CFE  
State Auditor and Inspector

July 11, 2007

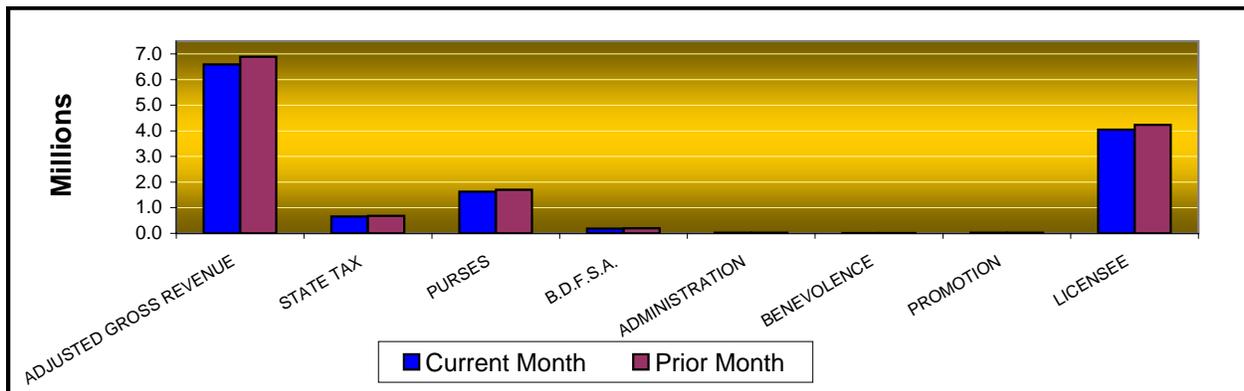
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2007**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Month	90	30	30	30
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$6,588,735.27</u>	<u>\$368,533.71</u>	<u>\$1,540,041.32</u>	<u>\$4,680,160.24</u>
<b>State Tax</b>				
Higher Education Trust Fund	79,064.82	4,422.40	18,480.50	56,161.92
Education Reform	579,808.70	32,430.97	135,523.63	411,854.10
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	797,562.68	36,070.23	150,731.54	610,760.91
Quarterhorse	730,230.00	36,692.14	153,330.36	540,207.50
Paint & Appaloosa	104,359.35	8,153.81	34,076.41	62,129.13
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	96,257.56	4,353.30	18,191.74	73,712.52
Quarterhorse	95,142.92	3,731.40	15,592.92	75,818.60
Paint & Appaloosa	10,612.51	829.20	3,465.09	6,318.22
<u>Administration</u>				
Thoroughbred	9,167.39	414.60	1,732.55	7,020.24
Quarterhorse	8,465.37	414.60	1,732.55	6,318.22
Paint & Appaloosa	1,179.16	92.13	385.01	702.02
<u>Benevolence</u>				
Thoroughbred	4,583.69	207.30	866.27	3,510.12
Quarterhorse	4,232.68	207.30	866.27	3,159.11
Paint & Appaloosa	589.59	46.07	192.51	351.01
<u>Promotions</u>				
Thoroughbred	9,167.39	414.60	1,732.55	7,020.24
Quarterhorse	8,465.37	414.60	1,732.55	6,318.22
Paint & Appaloosa	1,179.16	92.13	385.01	702.02
<b>Licensee</b>	<b>\$4,048,666.91</b>	<b>\$239,546.91</b>	<b>\$1,001,023.86</b>	<b>\$2,808,096.14</b>



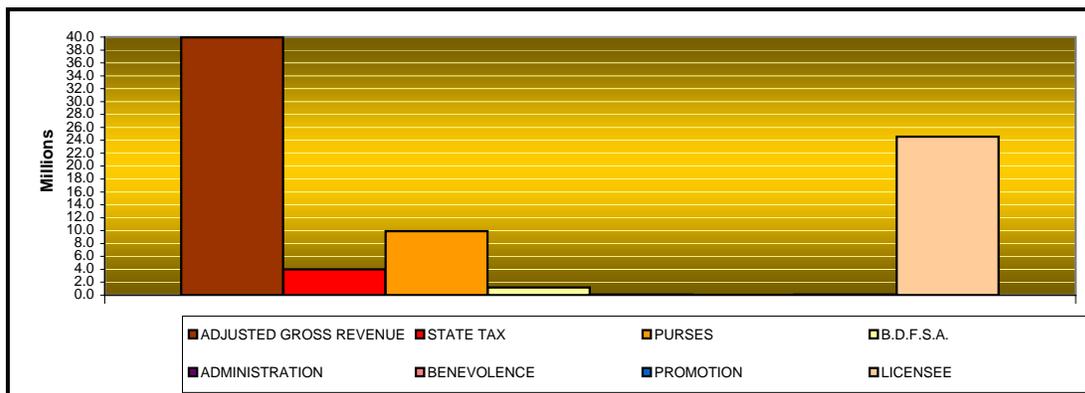
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2007**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	90	93	-3.23%	90	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,588,735.27	\$6,891,163.74	-4.39%	\$6,234,056.32	5.69%
<b>State Tax</b>					
Higher Education Trust Fund	79,064.82	82,693.97	-4.39%	74,808.68	5.69%
Education Reform	579,808.70	606,422.41	-4.39%	548,596.95	5.69%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	797,562.68	833,982.04	-4.37%	775,169.04	2.89%
Quarterhorse	730,230.00	763,656.05	-4.38%	713,372.71	2.36%
Paint & Appaloosa	104,359.35	109,197.79	-4.43%	96,730.95	7.89%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	96,257.56	100,653.01	-4.37%	78,830.75	22.11%
Quarterhorse	95,142.92	99,474.77	-4.35%	72,546.39	31.15%
Paint & Appaloosa	10,612.51	11,104.86	-4.43%	9,837.04	7.88%
<u>Administration</u>					
Thoroughbred	9,167.39	9,586.01	-4.37%	8,758.96	4.66%
Quarterhorse	8,465.37	8,852.63	-4.37%	8,060.69	5.02%
Paint & Appaloosa	1,179.16	1,233.87	-4.43%	1,093.03	7.88%
<u>Benevolence</u>					
Thoroughbred	4,583.69	4,792.99	-4.37%	4,379.50	4.66%
Quarterhorse	4,232.68	4,426.30	-4.37%	4,030.36	5.02%
Paint & Appaloosa	589.59	616.94	-4.43%	546.50	7.89%
<u>Promotions</u>					
Thoroughbred	9,167.39	9,586.01	-4.37%	8,758.96	4.66%
Quarterhorse	8,465.37	8,852.63	-4.37%	8,060.69	5.02%
Paint & Appaloosa	1,179.16	1,233.87	-4.43%	1,093.03	7.88%
<b>Licensee</b>	\$4,048,666.91	\$4,234,797.59	-4.40%	\$3,819,382.09	6.00%



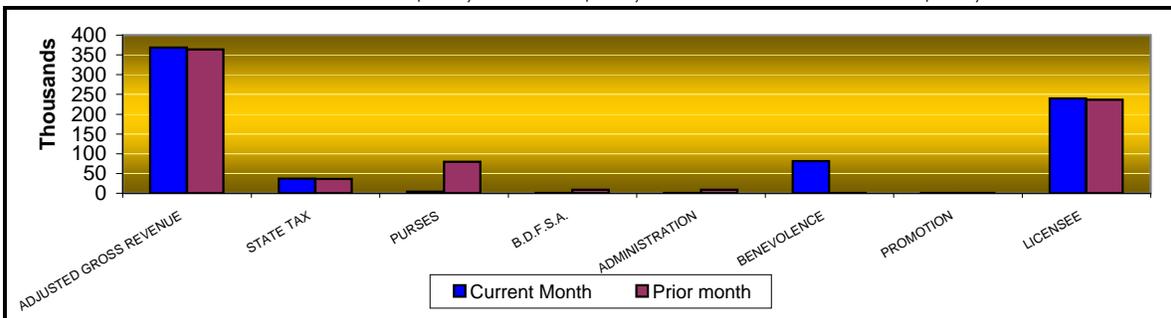
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
CALENDAR 2007**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	543	181	181	181
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$39,939,524.97</u>	<u>\$2,187,916.69</u>	<u>\$9,492,973.32</u>	<u>\$28,258,634.96</u>
<b>State Tax</b>				
Higher Education Trust Fund	479,274.29	26,255.00	113,915.68	339,103.61
Education Reform	3,514,678.19	192,536.66	835,381.65	2,486,759.88
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	4,831,018.96	214,142.34	929,124.76	3,687,751.86
Quarterhorse	4,424,731.55	217,834.46	945,144.15	3,261,752.94
Paint & Appaloosa	633,576.08	48,407.67	210,035.03	375,133.38
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	583,053.98	25,844.75	112,135.75	445,073.48
Quarterhorse	576,058.90	22,152.65	96,116.36	457,789.89
Paint & Appaloosa	64,431.18	4,922.81	21,359.21	38,149.16
<u>Administration</u>				
Thoroughbred	55,528.99	2,461.42	10,679.60	42,387.97
Quarterhorse	51,290.18	2,461.42	10,679.60	38,149.16
Paint & Appaloosa	7,159.00	546.97	2,373.24	4,238.79
<u>Benevolence</u>				
Thoroughbred	27,764.45	1,230.68	5,339.79	21,193.98
Quarterhorse	25,645.06	1,230.68	5,339.79	19,074.59
Paint & Appaloosa	3,579.52	273.50	1,186.63	2,119.39
<u>Promotions</u>				
Thoroughbred	55,528.99	2,461.42	10,679.60	42,387.97
Quarterhorse	51,290.18	2,461.42	10,679.60	38,149.16
Paint & Appaloosa	7,159.00	546.97	2,373.24	4,238.79
<b>Licensee</b>	<b>\$24,547,756.45</b>	<b>\$1,422,145.85</b>	<b>\$6,170,429.64</b>	<b>\$16,955,180.96</b>



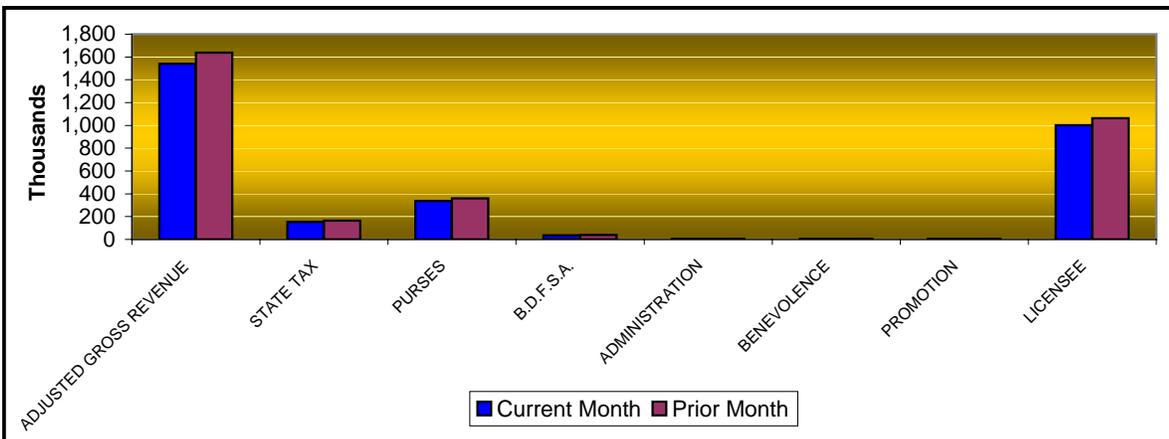
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2007**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2006</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$368,533.71	\$364,168.35	1.20%	\$525,478.45	-29.87%
<b>State Tax</b>					
Higher Education Trust Fund	4,422.40	4,370.03	1.20%	6,305.74	-29.87%
Education Reform	32,430.97	32,046.81	1.20%	46,242.10	-29.87%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	36,070.23	35,642.98	1.20%	52,317.95	-31.06%
Quarterhorse	36,692.14	36,257.51	1.20%	52,317.95	-29.87%
Paint & Appaloosa	8,153.81	8,057.23	1.20%	11,626.21	-29.87%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,353.30	4,301.74	1.20%	5,320.47	-18.18%
Quarterhorse	3,731.40	3,687.20	1.20%	5,320.47	-29.87%
Paint & Appaloosa	829.20	819.38	1.20%	1,182.33	-29.87%
<u>Administration</u>					
Thoroughbred	414.60	409.69	1.20%	591.16	-29.87%
Quarterhorse	414.60	409.69	1.20%	591.16	-29.87%
Paint & Appaloosa	92.13	91.04	1.20%	131.38	-29.88%
<u>Benevolence</u>					
Thoroughbred	207.30	204.84	1.20%	295.58	-29.87%
Quarterhorse	207.30	204.84	1.20%	295.58	-29.87%
Paint & Appaloosa	46.07	45.52	1.21%	65.68	-29.86%
<u>Promotions</u>					
Thoroughbred	414.60	409.69	1.20%	591.16	-29.87%
Quarterhorse	414.60	409.69	1.20%	591.16	-29.87%
Paint & Appaloosa	92.13	91.04	1.20%	131.38	-29.88%
<b>Licensee</b>	<b>\$239,546.91</b>	<b>\$236,709.43</b>	<b>1.20%</b>	<b>\$341,560.99</b>	<b>-29.87%</b>



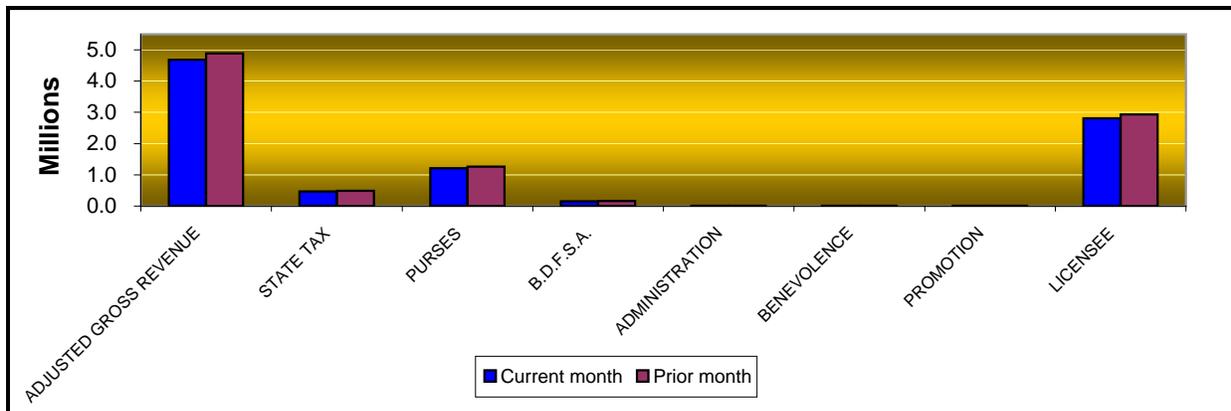
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2007**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2006</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,540,041.32	\$1,637,818.56	-5.97%	\$1,053,487.63	46.19%
<b>State Tax</b>					
Higher Education Trust Fund	18,480.50	19,653.82	-5.97%	12,641.85	46.19%
Education Reform	135,523.63	144,128.04	-5.97%	92,706.91	46.19%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	150,731.54	160,301.49	-5.97%	104,887.86	43.71%
Quarterhorse	153,330.36	163,065.31	-5.97%	104,887.86	46.19%
Paint & Appaloosa	34,076.41	36,236.74	-5.96%	23,308.41	46.20%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	18,191.74	19,346.73	-5.97%	10,666.56	70.55%
Quarterhorse	15,592.92	16,582.91	-5.97%	10,666.56	46.19%
Paint & Appaloosa	3,465.09	3,685.09	-5.97%	2,370.35	46.18%
<u>Administration</u>					
Thoroughbred	1,732.55	1,842.55	-5.97%	1,185.17	46.19%
Quarterhorse	1,732.55	1,842.55	-5.97%	1,185.17	46.19%
Paint & Appaloosa	385.01	409.45	-5.97%	263.38	46.18%
<u>Benevolence</u>					
Thoroughbred	866.27	921.27	-5.97%	592.59	46.18%
Quarterhorse	866.27	921.27	-5.97%	592.59	46.18%
Paint & Appaloosa	192.51	204.73	-5.97%	131.69	46.19%
<u>Promotions</u>					
Thoroughbred	1,732.55	1,842.55	-5.97%	1,185.17	46.19%
Quarterhorse	1,732.55	1,842.55	-5.97%	1,185.17	46.19%
Paint & Appaloosa	385.01	409.45	-5.97%	263.38	46.18%
<b>Licensee</b>	\$1,001,023.86	\$1,064,582.06	-5.97%	\$684,766.96	46.18%



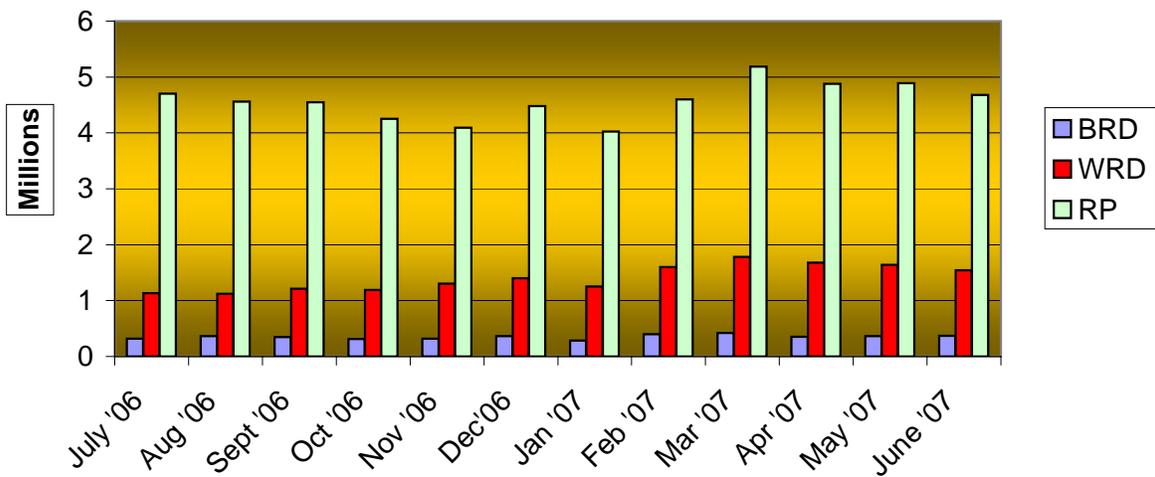
**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 2007**

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>JUNE 2006</u>	<u>% CHANGE</u>
Gaming Days	30	31	-3.23%	30	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,680,160.24	\$4,889,176.83	-4.28%	\$4,655,090.24	0.54%
<b>State Tax</b>					
Higher Education Trust Fund	56,161.92	58,670.12	-4.28%	55,861.09	0.54%
Education Reform	411,854.10	430,247.56	-4.28%	409,647.94	0.54%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	610,760.91	638,037.57	-4.28%	617,963.23	-1.17%
Quarterhorse	540,207.50	564,333.23	-4.28%	556,166.90	-2.87%
Paint & Appaloosa	62,129.13	64,903.82	-4.28%	61,796.33	0.54%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	73,712.52	77,004.54	-4.28%	62,843.72	17.29%
Quarterhorse	75,818.60	79,204.66	-4.28%	56,559.36	34.05%
Paint & Appaloosa	6,318.22	6,600.39	-4.28%	6,284.36	0.54%
<u>Administration</u>					
Thoroughbred	7,020.24	7,333.77	-4.28%	6,982.63	0.54%
Quarterhorse	6,318.22	6,600.39	-4.28%	6,284.36	0.54%
Paint & Appaloosa	702.02	733.38	-4.28%	698.27	0.54%
<u>Benevolence</u>					
Thoroughbred	3,510.12	3,666.88	-4.28%	3,491.33	0.54%
Quarterhorse	3,159.11	3,300.19	-4.27%	3,142.19	0.54%
Paint & Appaloosa	351.01	366.69	-4.28%	349.13	0.54%
<u>Promotions</u>					
Thoroughbred	7,020.24	7,333.77	-4.28%	6,982.63	0.54%
Quarterhorse	6,318.22	6,600.39	-4.28%	6,284.36	0.54%
Paint & Appaloosa	702.02	733.38	-4.28%	698.27	0.54%
<b>Licensee</b>	<b>\$2,808,096.14</b>	<b>\$2,933,506.10</b>	<b>-4.28%</b>	<b>\$2,793,054.14</b>	<b>0.54%</b>



OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
JUNE 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)