



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**

MARCH 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
MARCH 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

April 12, 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 March 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

OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF GAMING OPERATIONS
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS AND REMINGTON PARK
FOR THE MONTH OF MARCH 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 March 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.

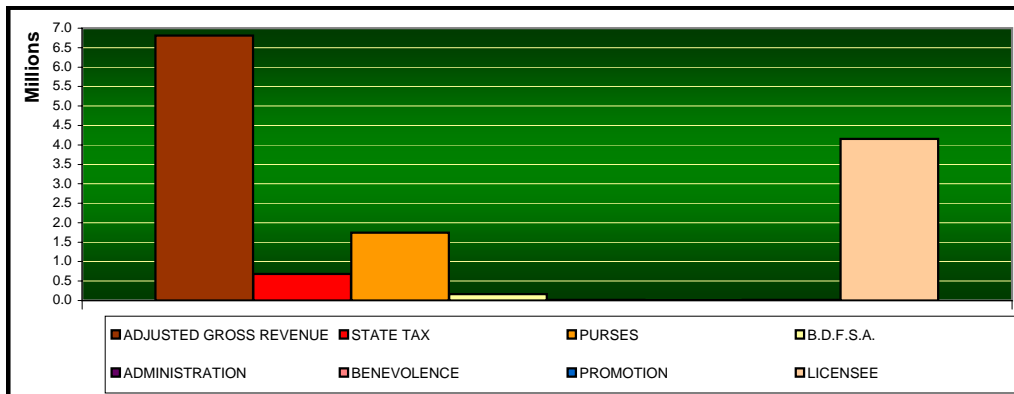
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

April 11, 2006

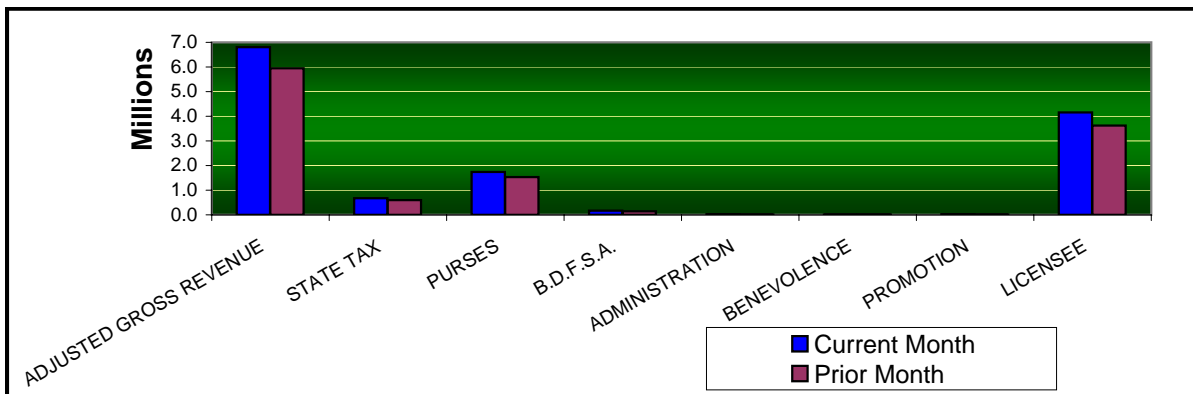
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2006

	<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>\$6,809,820.40</u>	<u>\$451,408.45</u>	<u>\$962,239.29</u>	<u>\$5,396,172.66</u>
State Tax				
Higher Education Trust Fund	81,717.84	5,416.90	11,546.87	64,754.07
Education Reform	599,264.20	39,723.95	84,677.06	474,863.19
Purse Fund				
<u>Purses</u>				
Thoroughbred	857,088.23	44,943.36	95,802.95	716,341.92
Quarterhorse	785,454.04	44,943.36	95,802.95	644,707.73
Paint & Appaloosa	102,911.14	9,987.41	21,289.54	71,634.19
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	87,161.51	4,570.51	9,742.67	72,848.33
Quarterhorse	79,876.68	4,570.51	9,742.67	65,563.50
Paint & Appaloosa	10,465.54	1,015.67	2,165.04	7,284.83
<u>Administration</u>				
Thoroughbred	9,684.61	507.83	1,082.52	8,094.26
Quarterhorse	8,875.18	507.83	1,082.52	7,284.83
Paint & Appaloosa	1,162.84	112.85	240.56	809.43
<u>Benevolence</u>				
Thoroughbred	4,842.31	253.92	541.26	4,047.13
Quarterhorse	4,437.60	253.92	541.26	3,642.42
Paint & Appaloosa	581.42	56.43	120.28	404.71
<u>Promotions</u>				
Thoroughbred	9,684.61	507.83	1,082.52	8,094.26
Quarterhorse	8,875.18	507.83	1,082.52	7,284.83
Paint & Appaloosa	1,162.84	112.85	240.56	809.43
Licensee	\$4,156,574.63	\$293,415.49	\$625,455.54	\$3,237,703.60



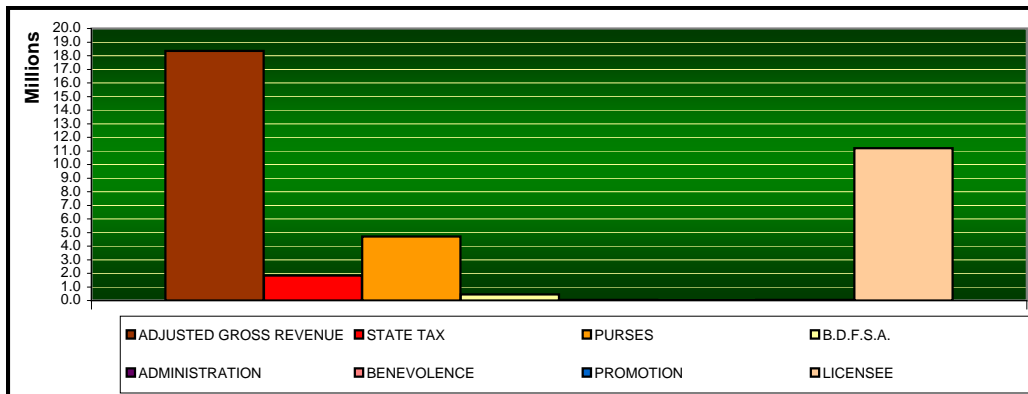
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	84	10.71%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,809,820.40	\$5,948,661.21	14.48%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	81,717.84	71,383.94	14.48%	0.00	0.00%
Education Reform	599,264.20	523,482.18	14.48%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	857,088.23	749,952.08	14.29%	0.00	0.00%
Quarterhorse	785,454.04	686,876.68	14.35%	0.00	0.00%
Paint & Appaloosa	102,911.14	89,563.86	14.90%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	87,161.51	76,266.31	14.29%	0.00	0.00%
Quarterhorse	79,876.68	69,851.87	14.35%	0.00	0.00%
Paint & Appaloosa	10,465.54	9,108.19	14.90%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	9,684.61	8,474.03	14.29%	0.00	0.00%
Quarterhorse	8,875.18	7,761.32	14.35%	0.00	0.00%
Paint & Appaloosa	1,162.84	1,012.02	14.90%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	4,842.31	4,237.02	14.29%	0.00	0.00%
Quarterhorse	4,437.60	3,880.66	14.35%	0.00	0.00%
Paint & Appaloosa	581.42	506.01	14.90%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	9,684.61	8,474.03	14.29%	0.00	0.00%
Quarterhorse	8,875.18	7,761.32	14.35%	0.00	0.00%
Paint & Appaloosa	1,162.84	1,012.02	14.90%	0.00	0.00%
Licensee	\$4,156,574.63	\$3,629,057.65	14.54%	\$0.00	0.00%



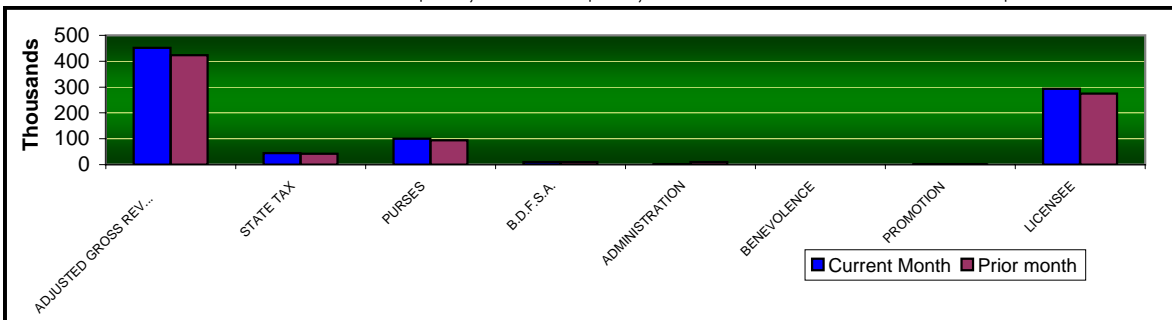
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	270	90	90	90
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$18,341,936.45</u>	<u>\$1,279,465.78</u>	<u>\$2,426,706.53</u>	<u>\$14,635,764.14</u>
State Tax				
Higher Education Trust Fund	220,096.11	15,353.59	29,113.35	175,629.17
Education Reform	1,614,038.14	112,593.00	213,497.90	1,287,947.24
Purse Fund				
<u>Purses</u>				
Thoroughbred	2,311,834.32	127,386.81	241,549.82	1,942,897.69
Quarterhorse	2,117,544.56	127,386.81	241,549.82	1,748,607.92
Paint & Appaloosa	276,275.69	28,308.18	53,677.74	194,289.77
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	235,101.79	12,954.59	24,564.39	197,582.81
Quarterhorse	215,343.51	12,954.59	24,564.39	177,824.54
Paint & Appaloosa	28,095.83	2,878.79	5,458.76	19,758.28
<u>Administration</u>				
Thoroughbred	26,122.41	1,439.40	2,729.37	21,953.65
Quarterhorse	23,927.05	1,439.40	2,729.37	19,758.28
Paint & Appaloosa	3,121.76	319.87	606.53	2,195.37
<u>Benevolence</u>				
Thoroughbred	13,061.21	719.70	1,364.69	10,976.82
Quarterhorse	11,963.53	719.70	1,364.69	9,879.14
Paint & Appaloosa	1,560.87	159.93	303.26	1,097.68
<u>Promotions</u>				
Thoroughbred	26,119.41	1,439.40	2,726.37	21,953.65
Quarterhorse	23,924.05	1,439.40	2,726.37	19,758.28
Paint & Appaloosa	3,121.76	319.87	606.53	2,195.37
Licensee	\$11,190,084.39	\$831,652.75	\$1,576,973.15	\$8,781,458.49



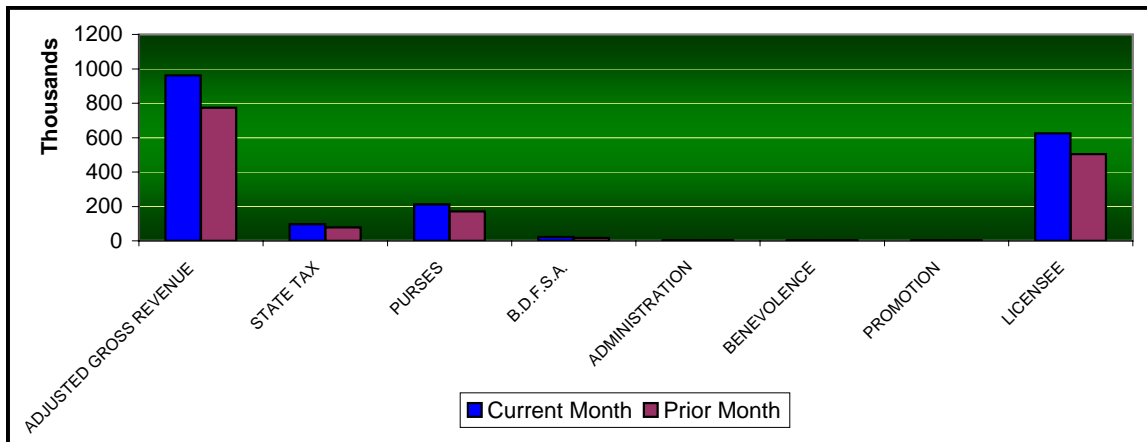
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2006

<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	31	28	10.71%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$451,408.45	\$422,664.40	6.80%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	5,416.90	5,071.97	6.80%	0.00	0.00%
Education Reform	39,723.95	37,194.47	6.80%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	44,943.36	42,081.52	6.80%	0.00	0.00%
Quarterhorse	44,943.36	42,081.52	6.80%	0.00	0.00%
Paint & Appaloosa	9,987.41	9,351.45	6.80%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,570.51	4,279.48	6.80%	0.00	0.00%
Quarterhorse	4,570.51	4,279.48	6.80%	0.00	0.00%
Paint & Appaloosa	1,015.67	950.99	6.80%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	507.83	475.50	6.80%	0.00	0.00%
Quarterhorse	507.83	475.50	6.80%	0.00	0.00%
Paint & Appaloosa	112.85	105.67	6.80%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	253.92	237.75	6.80%	0.00	0.00%
Quarterhorse	253.92	237.75	6.80%	0.00	0.00%
Paint & Appaloosa	56.43	52.83	6.81%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	507.83	475.50	6.80%	0.00	0.00%
Quarterhorse	507.83	475.50	6.80%	0.00	0.00%
Paint & Appaloosa	112.85	105.67	6.80%	0.00	0.00%
Licensee	\$293,415.49	\$274,731.86	6.80%	\$0.00	0.00%



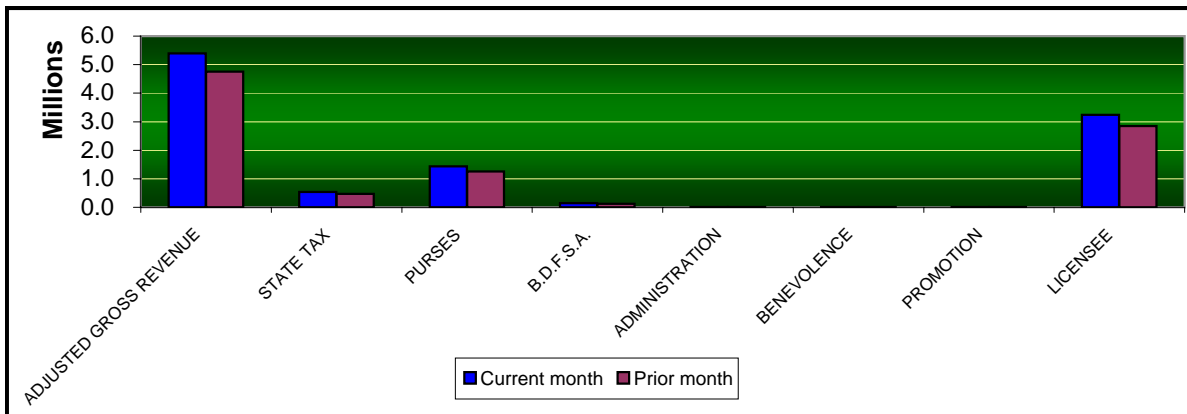
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MARCH 2006

<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	31	28	10.71%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$962,239.29	\$774,554.12	24.23%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	11,546.87	9,294.65	24.23%	0.00	0.00%
Education Reform	84,677.06	68,160.76	24.23%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	95,802.95	77,116.54	24.23%	0.00	0.00%
Quarterhorse	95,802.95	77,116.54	24.23%	0.00	0.00%
Paint & Appaloosa	21,289.54	17,137.01	24.23%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	9,742.67	7,842.36	24.23%	0.00	0.00%
Quarterhorse	9,742.67	7,842.36	24.23%	0.00	0.00%
Paint & Appaloosa	2,165.04	1,742.75	24.23%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	1,082.52	871.37	24.23%	0.00	0.00%
Quarterhorse	1,082.52	871.37	24.23%	0.00	0.00%
Paint & Appaloosa	240.56	193.64	24.23%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	541.26	435.69	24.23%	0.00	0.00%
Quarterhorse	541.26	435.69	24.23%	0.00	0.00%
Paint & Appaloosa	120.28	96.82	24.23%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	1,082.52	871.37	24.23%	0.00	0.00%
Quarterhorse	1,082.52	871.37	24.23%	0.00	0.00%
Paint & Appaloosa	240.56	193.64	24.23%	0.00	0.00%
Licensee	\$625,455.54	\$503,460.18	24.23%	\$0.00	0.00%



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

<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	28	10.71%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,396,172.66	\$4,751,442.69	13.57%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	64,754.07	57,017.31	13.57%	0.00	0.00%
Education Reform	474,863.19	418,126.96	13.57%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	716,341.92	630,754.02	13.57%	0.00	0.00%
Quarterhorse	644,707.73	567,678.62	13.57%	0.00	0.00%
Paint & Appaloosa	71,634.19	63,075.40	13.57%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	72,848.33	64,144.48	13.57%	0.00	0.00%
Quarterhorse	65,563.50	57,730.03	13.57%	0.00	0.00%
Paint & Appaloosa	7,284.83	6,414.45	13.57%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	8,094.26	7,127.16	13.57%	0.00	0.00%
Quarterhorse	7,284.83	6,414.45	13.57%	0.00	0.00%
Paint & Appaloosa	809.43	712.72	13.57%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	4,047.13	3,563.58	13.57%	0.00	0.00%
Quarterhorse	3,642.42	3,207.22	13.57%	0.00	0.00%
Paint & Appaloosa	404.71	356.36	13.57%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	8,094.26	7,127.16	13.57%	0.00	0.00%
Quarterhorse	7,284.83	6,414.45	13.57%	0.00	0.00%
Paint & Appaloosa	809.43	712.72	13.57%	0.00	0.00%
Licensee	\$3,237,703.60	\$2,850,865.61	13.57%	\$0.00	0.00%





OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 NORTH LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OKLAHOMA 73105-4896
405-521-3495

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