

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

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

April 9, 2007

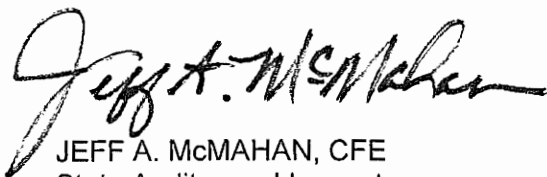
TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION

Transmitted herewith is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of March 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,



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 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 March 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,

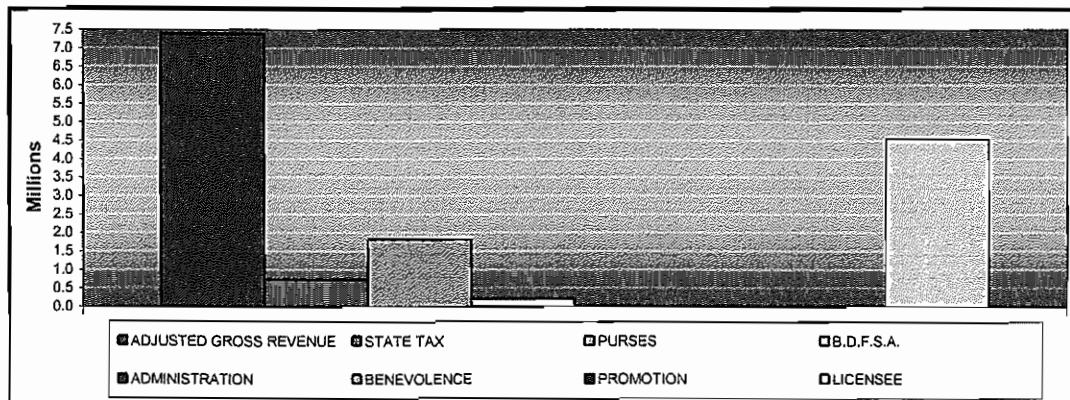
A handwritten signature in black ink, reading "Jeff A. McMahon". The signature is stylized with a large, looping initial "J".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

April 9, 2007

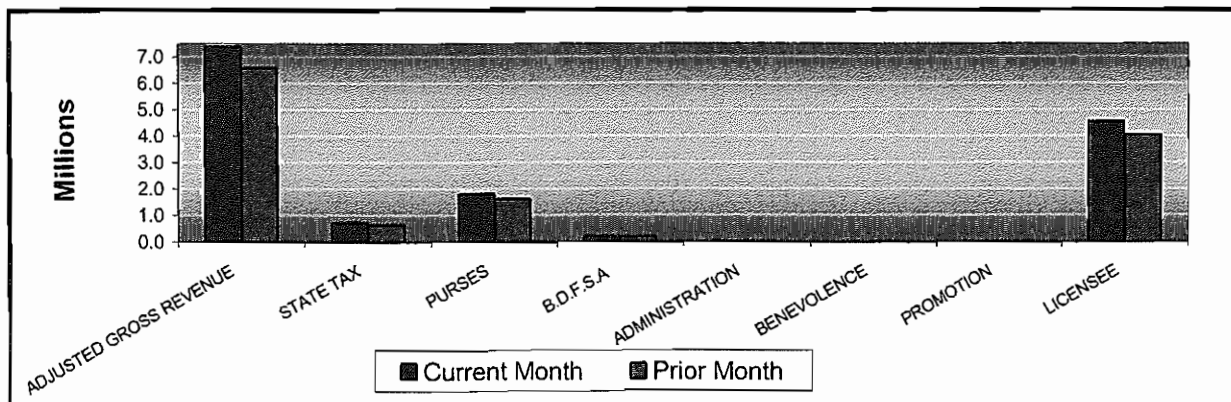
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2007**

	<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>\$7,391,202.62</u>	<u>\$419,667.30</u>	<u>\$1,784,162.75</u>	<u>\$5,187,372.57</u>
State Tax				
Higher Education Trust Fund	88,694.43	5,036.01	21,409.95	62,248.47
Education Reform	650,425.83	36,930.72	157,006.32	456,488.79
Purse Fund				
<u>Purses</u>				
Thoroughbred	892,651.99	41,074.94	174,624.93	676,952.12
Quarterhorse	818,171.31	41,783.13	177,635.70	598,752.48
Paint & Appaloosa	117,622.11	9,285.14	39,474.60	68,862.37
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	107,733.84	4,957.31	21,075.42	81,701.11
Quarterhorse	106,349.22	4,249.13	18,064.65	84,035.44
Paint & Appaloosa	11,961.57	944.25	4,014.37	7,002.95
<u>Administration</u>				
Thoroughbred	10,260.37	472.13	2,007.18	7,781.06
Quarterhorse	9,482.26	472.13	2,007.18	7,002.95
Paint & Appaloosa	1,329.07	104.92	446.04	778.11
<u>Benevolence</u>				
Thoroughbred	5,130.18	236.05	1,003.60	3,890.53
Quarterhorse	4,741.13	236.05	1,003.60	3,501.48
Paint & Appaloosa	664.53	52.46	223.02	389.05
<u>Promotions</u>				
Thoroughbred	10,260.37	472.13	2,007.18	7,781.06
Quarterhorse	9,482.26	472.13	2,007.18	7,002.95
Paint & Appaloosa	1,329.07	104.92	446.04	778.11
Licensee	\$4,544,913.08	\$272,783.75	\$1,159,705.79	\$3,112,423.54



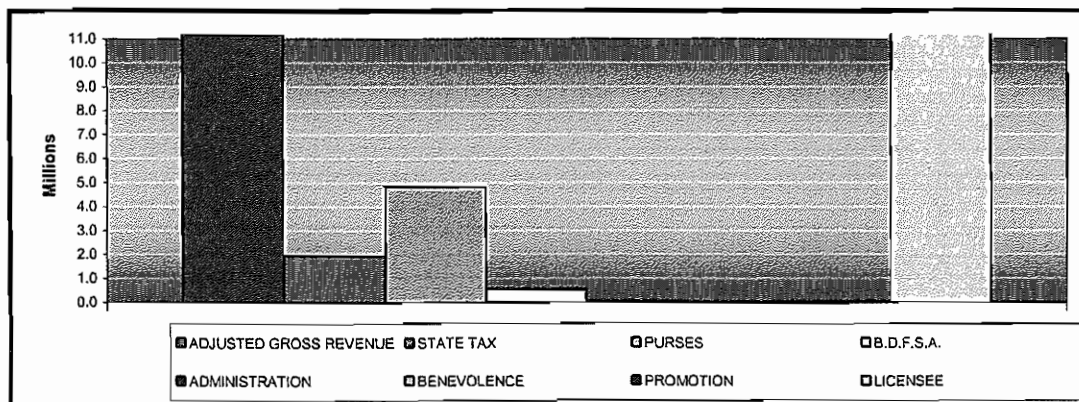
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2007**

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	84	10.71%	93	0.00%
Opening Date					
Adjusted Gross Revenue	\$7,391,202.62	\$6,593,859.60	12.09%	\$6,809,820.40	8.54%
State Tax					
Higher Education Trust Fund	88,694.43	79,126.31	12.09%	81,717.84	8.54%
Education Reform	650,425.83	580,259.64	12.09%	599,264.20	8.54%
Purse Fund					
<u>Purses</u>					
Thoroughbred	892,651.99	795,389.34	12.23%	857,088.23	4.15%
Quarterhorse	818,171.31	729,439.64	12.16%	785,454.04	4.17%
Paint & Appaloosa	117,622.11	105,195.32	11.81%	102,911.14	14.29%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	107,733.84	95,995.26	12.23%	87,161.51	23.60%
Quarterhorse	106,349.22	94,696.72	12.31%	79,876.68	33.14%
Paint & Appaloosa	11,961.57	10,697.83	11.81%	10,465.54	14.29%
<u>Administration</u>					
Thoroughbred	10,260.37	9,142.42	12.23%	9,684.61	5.95%
Quarterhorse	9,482.26	8,452.69	12.18%	8,875.18	6.84%
Paint & Appaloosa	1,329.07	1,188.64	11.81%	1,162.84	14.30%
<u>Benevolence</u>					
Thoroughbred	5,130.18	4,571.20	12.23%	4,842.31	5.94%
Quarterhorse	4,741.13	4,226.34	12.18%	4,437.60	6.84%
Paint & Appaloosa	664.53	594.32	11.81%	581.42	14.29%
<u>Promotions</u>					
Thoroughbred	10,260.37	9,142.42	12.23%	9,684.61	5.95%
Quarterhorse	9,482.26	8,452.69	12.18%	8,875.18	6.84%
Paint & Appaloosa	1,329.07	1,188.64	11.81%	1,162.84	14.30%
Licensee	\$4,544,913.08	\$4,056,100.18	12.05%	\$4,156,574.63	9.34%



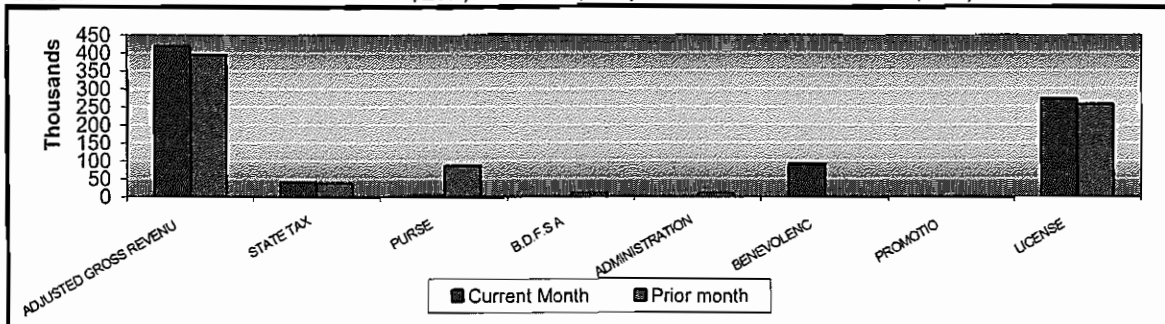
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2007**

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	270	90	90	90
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$19,549,544.85</u>	<u>\$1,102,609.59</u>	<u>\$4,637,260.78</u>	<u>\$13,809,674.48</u>
State Tax				
Higher Education Trust Fund	234,594.53	13,231.31	55,647.13	165,716.09
Education Reform	1,720,359.94	97,029.64	408,078.94	1,215,251.36
Purse Fund				
<u>Purses</u>				
Thoroughbred	2,363,952.33	107,917.91	453,871.90	1,802,162.52
Quarterhorse	2,165,457.52	109,778.57	461,697.27	1,593,981.68
Paint & Appaloosa	310,318.06	24,395.24	102,599.39	183,323.43
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	285,304.56	13,024.56	54,777.64	217,502.36
Quarterhorse	281,832.92	11,163.92	46,952.27	223,716.73
Paint & Appaloosa	31,557.78	2,480.87	10,433.85	18,643.06
<u>Administration</u>				
Thoroughbred	27,171.89	1,240.45	5,216.92	20,714.52
Quarterhorse	25,100.43	1,240.45	5,216.92	18,643.06
Paint & Appaloosa	3,506.42	275.65	1,159.32	2,071.45
<u>Benevolence</u>				
Thoroughbred	13,585.92	620.20	2,608.46	10,357.26
Quarterhorse	12,550.20	620.20	2,608.46	9,321.54
Paint & Appaloosa	1,753.21	137.83	579.66	1,035.72
<u>Promotions</u>				
Thoroughbred	27,171.89	1,240.45	5,216.92	20,714.52
Quarterhorse	25,100.43	1,240.45	5,216.92	18,643.06
Paint & Appaloosa	3,506.42	275.65	1,159.32	2,071.45
Licensee	\$12,016,720.40	\$716,696.24	\$3,014,219.49	\$8,285,804.67



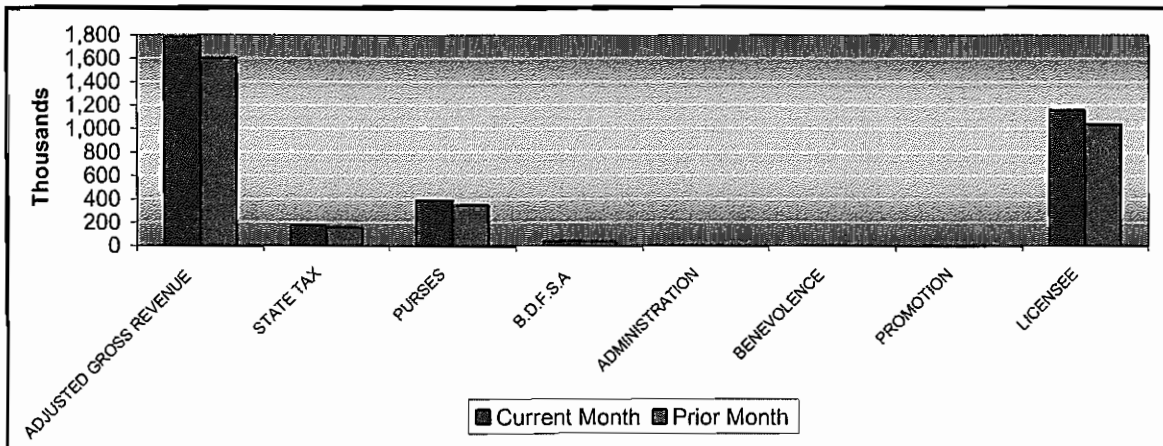
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2007**

<u>Blue Ribbon Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2006</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$419,667.30	\$396,019.56	5.97%	\$451,408.45	-7.03%
<u>State Tax</u>					
Higher Education Trust Fund	5,036.01	4,752.23	5.97%	5,416.90	-7.03%
Education Reform	36,930.72	34,849.72	5.97%	39,723.95	-7.03%
<u>Purse Fund</u>					
<u>Purses</u>					
Thoroughbred	41,074.94	38,760.41	5.97%	44,943.36	-8.61%
Quarterhorse	41,783.13	39,428.70	5.97%	44,943.36	-7.03%
Paint & Appaloosa	9,285.14	8,761.93	5.97%	9,987.41	-7.03%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	4,957.31	4,677.98	5.97%	4,570.51	8.46%
Quarterhorse	4,249.13	4,009.70	5.97%	4,570.51	-7.03%
Paint & Appaloosa	944.25	891.04	5.97%	1,015.67	-7.03%
<u>Administration</u>					
Thoroughbred	472.13	445.53	5.97%	507.83	-7.03%
Quarterhorse	472.13	445.53	5.97%	507.83	-7.03%
Paint & Appaloosa	104.92	99.00	5.98%	112.85	-7.03%
<u>Benevolence</u>					
Thoroughbred	236.05	222.76	5.97%	253.92	-7.04%
Quarterhorse	236.05	222.76	5.97%	253.92	-7.04%
Paint & Appaloosa	52.46	49.50	5.98%	56.43	-7.04%
<u>Promotions</u>					
Thoroughbred	472.13	445.53	5.97%	507.83	-7.03%
Quarterhorse	472.13	445.53	5.97%	507.83	-7.03%
Paint & Appaloosa	104.92	99.00	5.98%	112.85	-7.03%
<u>Licensee</u>	\$272,783.75	\$257,412.71	5.97%	\$293,415.49	-7.03%



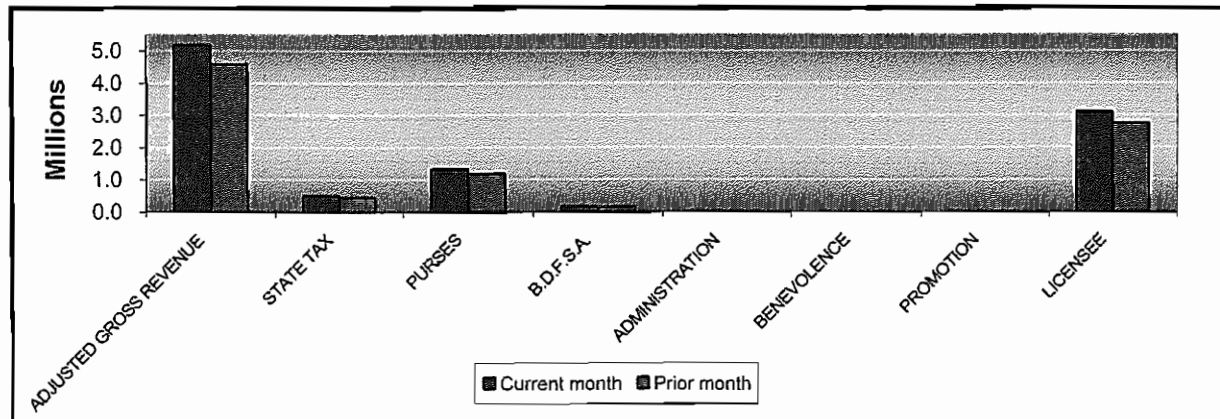
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MARCH 2007**

<u>Will Rogers Downs</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2006</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,784,162.75	\$1,599,669.03	11.53%	\$962,239.29	85.42%
State Tax					
Higher Education Trust Fund	21,409.95	19,196.03	11.53%	11,546.87	85.42%
Education Reform	157,006.32	140,770.87	11.53%	84,677.06	85.42%
Purse Fund					
<u>Purses</u>					
Thoroughbred	174,624.93	156,567.61	11.53%	95,802.95	82.28%
Quarterhorse	177,635.70	159,267.05	11.53%	95,802.95	85.42%
Paint & Appaloosa	39,474.60	35,392.67	11.53%	21,289.54	85.42%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	21,075.42	18,896.09	11.53%	9,742.67	116.32%
Quarterhorse	18,064.65	16,196.65	11.53%	9,742.67	85.42%
Paint & Appaloosa	4,014.37	3,599.26	11.53%	2,165.04	85.42%
<u>Administration</u>					
Thoroughbred	2,007.18	1,799.63	11.53%	1,082.52	85.42%
Quarterhorse	2,007.18	1,799.63	11.53%	1,082.52	85.42%
Paint & Appaloosa	446.04	399.92	11.53%	240.56	85.42%
<u>Benevolence</u>					
Thoroughbred	1,003.60	899.81	11.53%	541.26	85.42%
Quarterhorse	1,003.60	899.81	11.53%	541.26	85.42%
Paint & Appaloosa	223.02	199.96	11.53%	120.28	85.42%
<u>Promotions</u>					
Thoroughbred	2,007.18	1,799.63	11.53%	1,082.52	85.42%
Quarterhorse	2,007.18	1,799.63	11.53%	1,082.52	85.42%
Paint & Appaloosa	446.04	399.92	11.53%	240.56	85.42%
Licensee	\$1,159,705.79	\$1,039,784.86	11.53%	\$625,455.54	85.42%



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

<u>Remington Park</u>	<u>CURRENT MONTH</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>MARCH 2006</u>	<u>% CHANGE</u>
Gaming Days	31	28	10.71%	31	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$5,187,372.57	\$4,598,171.01	12.81%	\$5,396,172.66	-3.87%
State Tax					
Higher Education Trust Fund	62,248.47	55,178.05	12.81%	64,754.07	-3.87%
Education Reform	456,488.79	404,639.05	12.81%	474,863.19	-3.87%
Purse Fund					
<u>Purses</u>					
Thoroughbred	676,952.12	600,061.32	12.81%	716,341.92	-5.50%
Quarterhorse	598,752.48	530,743.89	12.81%	644,707.73	-7.13%
Paint & Appaloosa	68,862.37	61,040.72	12.81%	71,634.19	-3.87%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	81,701.11	72,421.19	12.81%	72,848.33	12.15%
Quarterhorse	84,035.44	74,490.37	12.81%	65,563.50	28.17%
Paint & Appaloosa	7,002.95	6,207.53	12.81%	7,284.83	-3.87%
<u>Administration</u>					
Thoroughbred	7,781.06	6,897.26	12.81%	8,094.26	-3.87%
Quarterhorse	7,002.95	6,207.53	12.81%	7,284.83	-3.87%
Paint & Appaloosa	778.11	689.72	12.82%	809.43	-3.87%
<u>Benevolence</u>					
Thoroughbred	3,890.53	3,448.63	12.81%	4,047.13	-3.87%
Quarterhorse	3,501.48	3,103.77	12.81%	3,642.42	-3.87%
Paint & Appaloosa	389.05	344.86	12.81%	404.71	-3.87%
<u>Promotions</u>					
Thoroughbred	7,781.06	6,897.26	12.81%	8,094.26	-3.87%
Quarterhorse	7,002.95	6,207.53	12.81%	7,284.83	-3.87%
Paint & Appaloosa	778.11	689.72	12.82%	809.43	-3.87%
Licensee	\$3,112,423.54	\$2,758,902.61	12.81%	\$3,237,703.60	-3.87%



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

ADJUSTED GROSS REVENUE
PREVIOUS TWELVE MONTHS

