



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**

MAY 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
MAY 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

June 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 May 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 MAY 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 May 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.

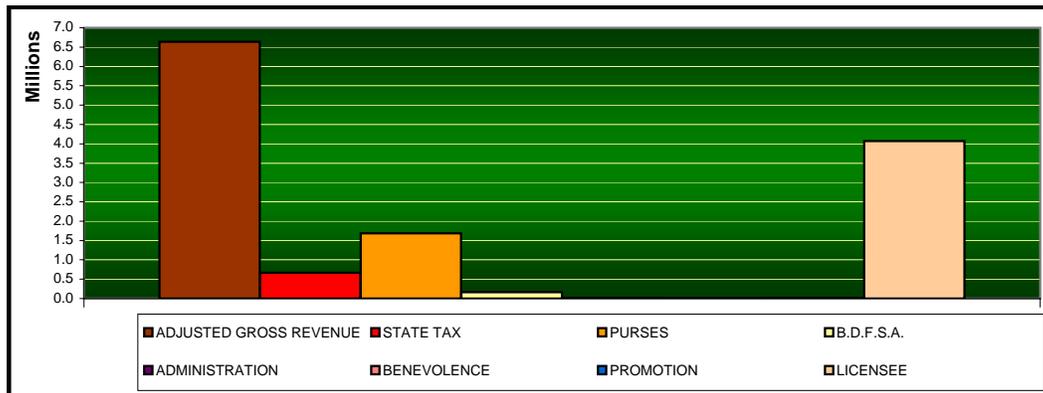
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

June 8, 2006

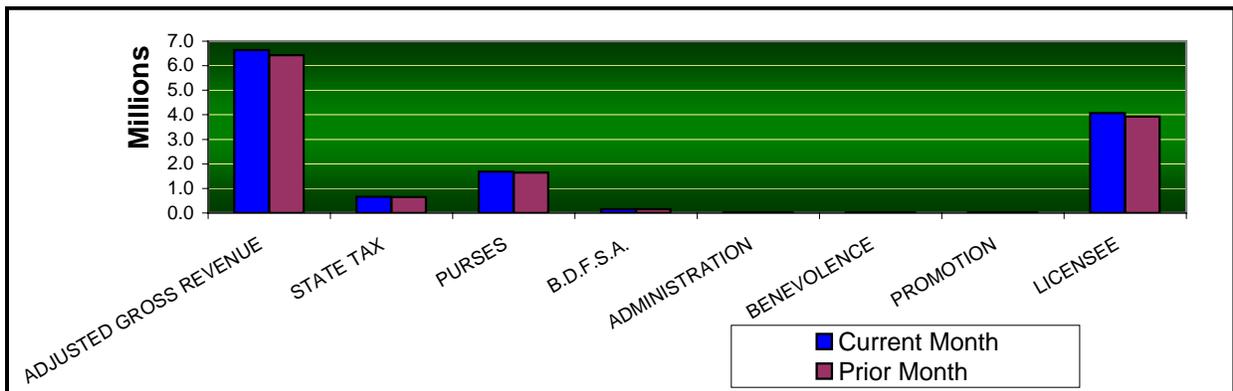
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MAY 2006

	<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>\$6,640,571.92</u>	<u>\$572,323.67</u>	<u>\$1,101,272.11</u>	<u>\$4,966,976.14</u>
State Tax				
Higher Education Trust Fund	79,686.87	6,867.88	13,215.27	59,603.72
Education Reform	584,370.35	50,364.49	96,911.95	437,093.91
Purse Fund				
<u>Purses</u>				
Thoroughbred	825,993.46	56,981.98	109,645.40	659,366.08
Quarterhorse	760,056.86	56,981.98	109,645.40	593,429.48
Paint & Appaloosa	102,964.91	12,662.66	24,365.65	65,936.60
Breeding Development Fund				
<u>Special Account</u>				
Thoroughbred	83,999.33	5,794.78	11,150.38	67,054.17
Quarterhorse	77,293.92	5,794.78	11,150.38	60,348.76
Paint & Appaloosa	10,471.01	1,287.73	2,477.86	6,705.42
<u>Administration</u>				
Thoroughbred	9,333.25	643.86	1,238.93	7,450.46
Quarterhorse	8,588.21	643.86	1,238.93	6,705.42
Paint & Appaloosa	1,163.45	143.08	275.32	745.05
<u>Benevolence</u>				
Thoroughbred	4,666.63	321.93	619.47	3,725.23
Quarterhorse	4,294.11	321.93	619.47	3,352.71
Paint & Appaloosa	581.72	71.54	137.66	372.52
<u>Promotions</u>				
Thoroughbred	9,333.25	643.86	1,238.93	7,450.46
Quarterhorse	8,588.21	643.86	1,238.93	6,705.42
Paint & Appaloosa	1,163.45	143.08	275.32	745.05
Licensee	<u>\$4,068,022.93</u>	<u>\$372,010.39</u>	<u>\$715,826.86</u>	<u>\$2,980,185.68</u>



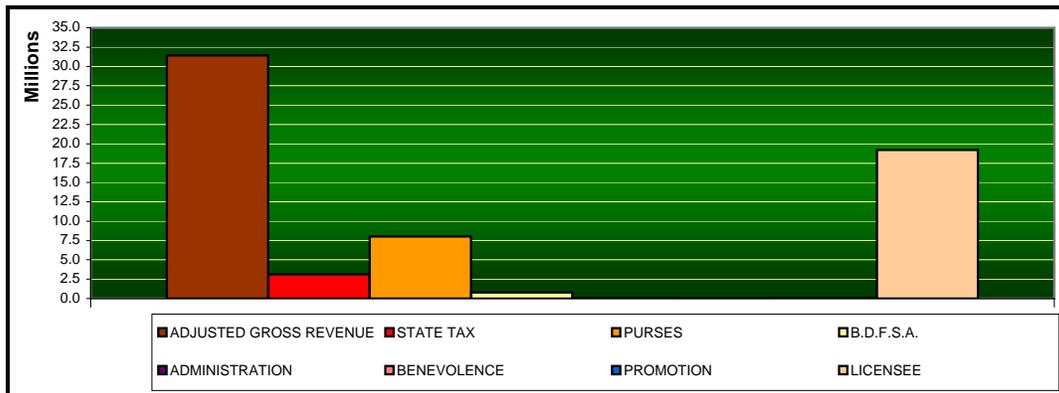
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MAY 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	90	3.33%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,640,571.92	\$6,429,402.04	3.28%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	79,686.87	77,152.82	3.28%	0.00	0.00
Education Reform	584,370.35	565,787.38	3.28%	0.00	0.00
Purse Fund					
<u>Purses</u>					
Thoroughbred	825,993.46	806,789.16	2.38%	0.00	0.00
Quarterhorse	760,056.86	740,124.44	2.69%	0.00	0.00
Paint & Appaloosa	102,964.91	97,807.38	5.27%	0.00	0.00
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	83,999.33	82,046.35	2.38%	0.00	0.00
Quarterhorse	77,293.92	75,266.89	2.69%	0.00	0.00
Paint & Appaloosa	10,471.01	9,946.51	5.27%	0.00	0.00
Administration					
<u>Administration</u>					
Thoroughbred	9,333.25	9,116.26	2.38%	0.00	0.00
Quarterhorse	8,588.21	8,362.98	2.69%	0.00	0.00
Paint & Appaloosa	1,163.45	1,105.16	5.27%	0.00	0.00
Benevolence					
<u>Benevolence</u>					
Thoroughbred	4,666.63	4,558.13	2.38%	0.00	0.00
Quarterhorse	4,294.11	4,181.49	2.69%	0.00	0.00
Paint & Appaloosa	581.72	552.60	5.27%	0.00	0.00
Promotions					
<u>Promotions</u>					
Thoroughbred	9,333.25	9,116.26	2.38%	0.00	0.00
Quarterhorse	8,588.21	8,362.98	2.69%	0.00	0.00
Paint & Appaloosa	1,163.45	1,105.16	5.27%	0.00	0.00
Licensee	\$4,068,022.93	\$3,928,020.09	3.56%	\$0.00	0.00%



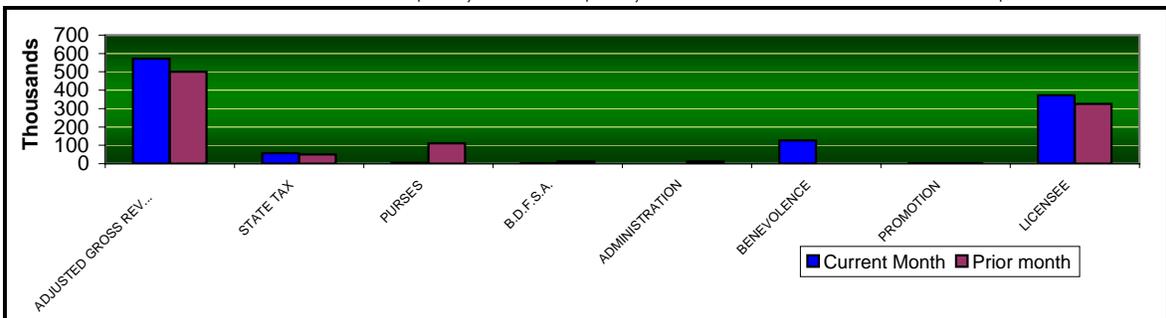
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	453	151	151	151
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$31,411,910.41</u>	<u>\$2,353,195.04</u>	<u>\$4,434,150.55</u>	<u>\$24,624,564.82</u>
State Tax				
Higher Education Trust Fund	376,935.80	28,238.34	53,202.68	295,494.78
Education Reform	2,764,195.86	207,081.17	390,152.98	2,166,961.71
Purse Fund				
<u>Purses</u>				
Thoroughbred	3,944,616.94	234,289.99	441,415.97	3,268,910.98
Quarterhorse	3,617,725.86	234,289.99	441,415.97	2,942,019.90
Paint & Appaloosa	477,047.98	52,064.44	98,092.45	326,891.09
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	401,147.48	23,826.10	44,889.76	332,431.62
Quarterhorse	367,904.33	23,826.10	44,889.76	299,188.47
Paint & Appaloosa	48,513.35	5,294.68	9,975.51	33,243.16
<u>Administration</u>				
Thoroughbred	44,571.92	2,647.34	4,987.74	36,936.84
Quarterhorse	40,878.24	2,647.34	4,987.74	33,243.16
Paint & Appaloosa	5,390.38	588.30	1,108.39	3,693.69
<u>Benevolence</u>				
Thoroughbred	22,285.97	1,323.67	2,493.88	18,468.42
Quarterhorse	20,439.13	1,323.67	2,493.88	16,621.58
Paint & Appaloosa	2,695.19	294.15	554.19	1,846.85
<u>Promotions</u>				
Thoroughbred	44,568.92	2,647.34	4,984.74	36,936.84
Quarterhorse	40,875.24	2,647.34	4,984.74	33,243.16
Paint & Appaloosa	5,390.38	588.30	1,108.39	3,693.69
Licensee	\$19,186,727.44	\$1,529,576.78	\$2,882,411.78	\$14,774,738.88



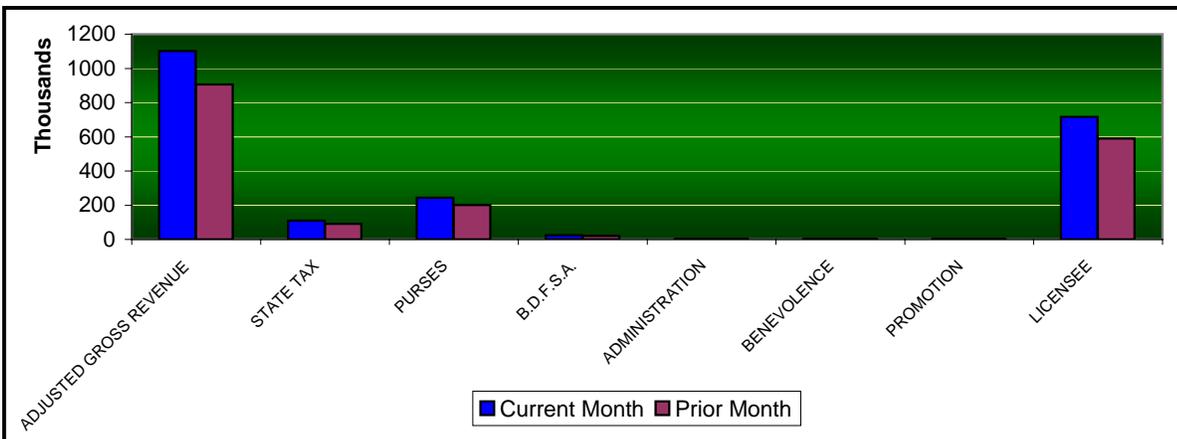
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MAY 2006

<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	30	3.33%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$572,323.67	\$501,405.59	14.14%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	6,867.88	6,016.87	14.14%	0.00	0.00
Education Reform	50,364.49	44,123.69	14.14%	0.00	0.00
Purse Fund					
<u>Purses</u>					
Thoroughbred	56,981.98	49,921.20	14.14%	0.00	0.00
Quarterhorse	56,981.98	49,921.20	14.14%	0.00	0.00
Paint & Appaloosa	12,662.66	11,093.60	14.14%	0.00	0.00
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	5,794.78	5,076.73	14.14%	0.00	0.00
Quarterhorse	5,794.78	5,076.73	14.14%	0.00	0.00
Paint & Appaloosa	1,287.73	1,128.16	14.14%	0.00	0.00
<u>Administration</u>					
Thoroughbred	643.86	564.08	14.14%	0.00	0.00
Quarterhorse	643.86	564.08	14.14%	0.00	0.00
Paint & Appaloosa	143.08	125.35	14.14%	0.00	0.00
<u>Benevolence</u>					
Thoroughbred	321.93	282.04	14.14%	0.00	0.00
Quarterhorse	321.93	282.04	14.14%	0.00	0.00
Paint & Appaloosa	71.54	62.68	14.14%	0.00	0.00
<u>Promotions</u>					
Thoroughbred	643.86	564.08	14.14%	0.00	0.00
Quarterhorse	643.86	564.08	14.14%	0.00	0.00
Paint & Appaloosa	143.08	125.35	14.14%	0.00	0.00
Licensee	\$372,010.39	\$325,913.63	14.14%	\$0.00	0.00%



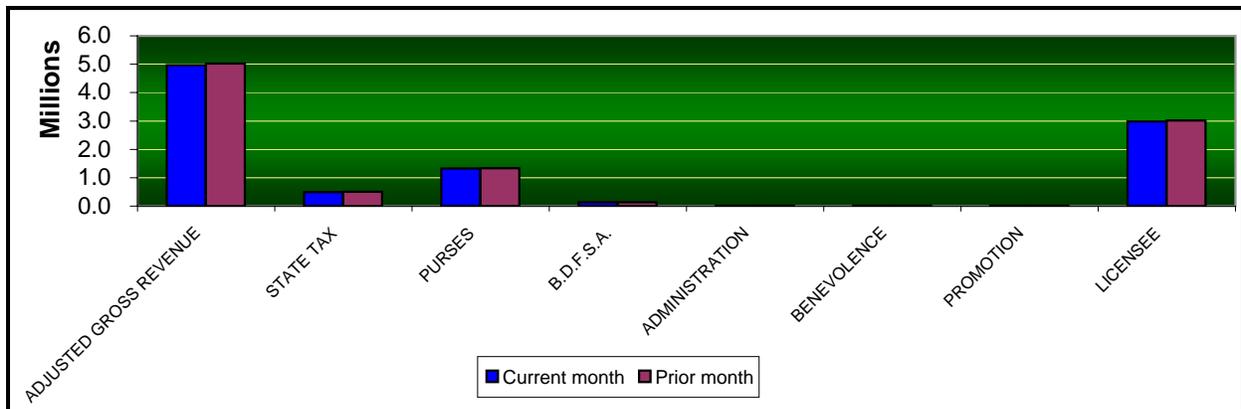
**OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
MAY 2006**

<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	30	3.33%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,101,272.11	\$906,171.91	21.53%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	13,215.27	10,874.06	21.53%	0.00	0.00
Education Reform	96,911.95	79,743.13	21.53%	0.00	0.00
Purse Fund					
<u>Purses</u>					
Thoroughbred	109,645.40	90,220.75	21.53%	0.00	0.00
Quarterhorse	109,645.40	90,220.75	21.53%	0.00	0.00
Paint & Appaloosa	24,365.65	20,049.06	21.53%	0.00	0.00
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	11,150.38	9,174.99	21.53%	0.00	0.00
Quarterhorse	11,150.38	9,174.99	21.53%	0.00	0.00
Paint & Appaloosa	2,477.86	2,038.89	21.53%	0.00	0.00
<u>Administration</u>					
Thoroughbred	1,238.93	1,019.44	21.53%	0.00	0.00
Quarterhorse	1,238.93	1,019.44	21.53%	0.00	0.00
Paint & Appaloosa	275.32	226.54	21.53%	0.00	0.00
<u>Benevolence</u>					
Thoroughbred	619.47	509.72	21.53%	0.00	0.00
Quarterhorse	619.47	509.72	21.53%	0.00	0.00
Paint & Appaloosa	137.66	113.27	21.53%	0.00	0.00
<u>Promotions</u>					
Thoroughbred	1,238.93	1,019.44	21.53%	0.00	0.00
Quarterhorse	1,238.93	1,019.44	21.53%	0.00	0.00
Paint & Appaloosa	275.32	226.54	21.53%	0.00	0.00
Licensee	\$715,826.86	\$589,011.74	21.53%	\$0.00	0.00%



OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS MAY 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	30	3.33%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,966,976.14	\$5,021,824.54	-1.09%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	59,603.72	60,261.89	-1.09%	0.00	0.00
Education Reform	437,093.91	441,920.56	-1.09%	0.00	0.00
Purse Fund					
<u>Purses</u>					
Thoroughbred	659,366.08	666,647.21	-1.09%	0.00	0.00
Quarterhorse	593,429.48	599,982.49	-1.09%	0.00	0.00
Paint & Appaloosa	65,936.60	66,664.72	-1.09%	0.00	0.00
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	67,054.17	67,794.63	-1.09%	0.00	0.00
Quarterhorse	60,348.76	61,015.17	-1.09%	0.00	0.00
Paint & Appaloosa	6,705.42	6,779.46	-1.09%	0.00	0.00
<u>Administration</u>					
Thoroughbred	7,450.46	7,532.74	-1.09%	0.00	0.00
Quarterhorse	6,705.42	6,779.46	-1.09%	0.00	0.00
Paint & Appaloosa	745.05	753.27	-1.09%	0.00	0.00
<u>Benevolence</u>					
Thoroughbred	3,725.23	3,766.37	-1.09%	0.00	0.00
Quarterhorse	3,352.71	3,389.73	-1.09%	0.00	0.00
Paint & Appaloosa	372.52	376.65	-1.10%	0.00	0.00
<u>Promotions</u>					
Thoroughbred	7,450.46	7,532.74	-1.09%	0.00	0.00
Quarterhorse	6,705.42	6,779.46	-1.09%	0.00	0.00
Paint & Appaloosa	745.05	753.27	-1.09%	0.00	0.00
Licensee	\$2,980,185.68	\$3,013,094.72	-1.09%	\$0.00	0.00%





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