



**STATE OF OKLAHOMA**  
**OFFICE OF THE STATE AUDITOR & INSPECTOR**

**G  
A  
M  
I  
N  
G  
A  
U  
D  
I  
T**

**OKLAHOMA HORSE RACING  
COMMISSION  
STATISTICAL AUDIT REPORT OF  
GAMING OPERATIONS**

**BLUE RIBBON DOWNS RACINO, WILL  
ROGERS DOWNS AND REMINGTON PARK**

*OCTOBER 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  
OCTOBER 2006**

---

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

November 13, 2006

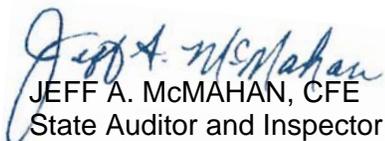
**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

Transmitted herewith is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of October 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 OCTOBER 2006**

---

**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 October 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,

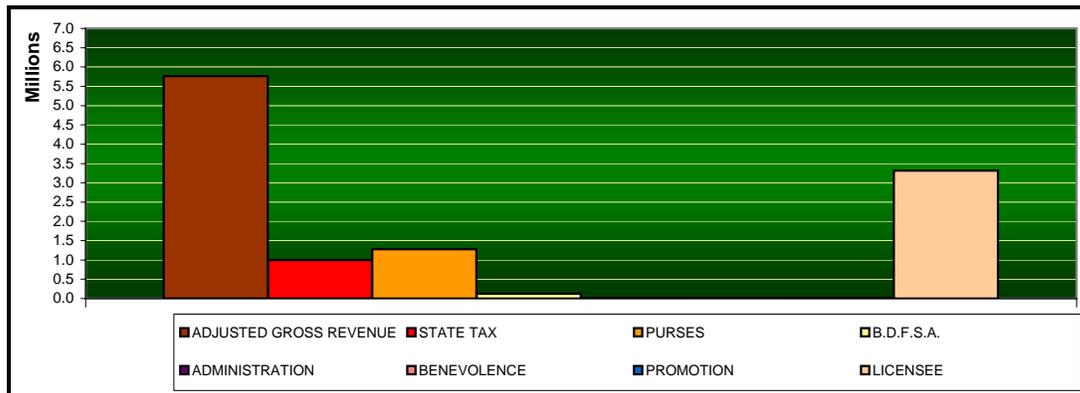
A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE  
State Auditor and Inspector

November 9, 2006

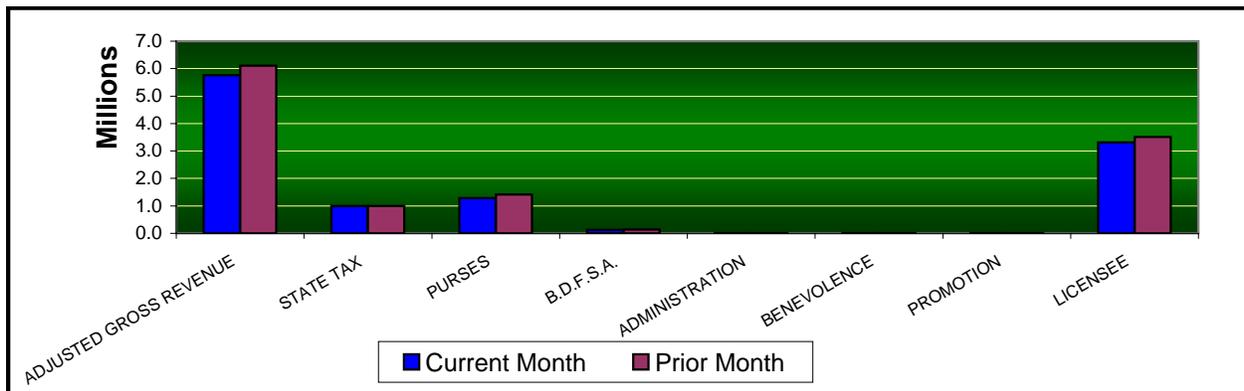
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS OCTOBER 2006

	<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>\$5,761,511.45</u>	<u>\$314,652.61</u>	<u>\$1,191,685.53</u>	<u>\$4,255,173.31</u>
<b>State Tax</b>				
Higher Education Trust Fund	120,200.21	3,775.83	14,300.22	102,124.16
Education Reform	881,468.26	27,689.43	104,868.33	748,910.50
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	623,530.65	31,327.60	121,474.50	470,728.55
Quarterhorse	576,457.79	31,327.60	121,474.50	423,655.69
Paint & Appaloosa	81,028.87	6,961.69	26,994.33	47,072.85
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	63,409.90	3,185.86	12,353.34	47,870.70
Quarterhorse	58,622.83	3,185.86	12,353.34	43,083.63
Paint & Appaloosa	8,240.23	707.97	2,745.19	4,787.07
<u>Administration</u>				
Thoroughbred	7,045.54	353.98	1,372.59	5,318.97
Quarterhorse	6,513.64	353.98	1,372.59	4,787.07
Paint & Appaloosa	915.59	78.67	305.02	531.90
<u>Benevolence</u>				
Thoroughbred	3,522.77	176.99	686.30	2,659.48
Quarterhorse	3,256.82	176.99	686.30	2,393.53
Paint & Appaloosa	457.79	39.33	152.51	265.95
<u>Promotions</u>				
Thoroughbred	7,045.54	353.98	1,372.59	5,318.97
Quarterhorse	6,513.64	353.98	1,372.59	4,787.07
Paint & Appaloosa	915.59	78.67	305.02	531.90
<b>Licensee</b>	<b>\$3,312,365.79</b>	<b>\$204,524.20</b>	<b>\$767,496.27</b>	<b>\$2,340,345.32</b>



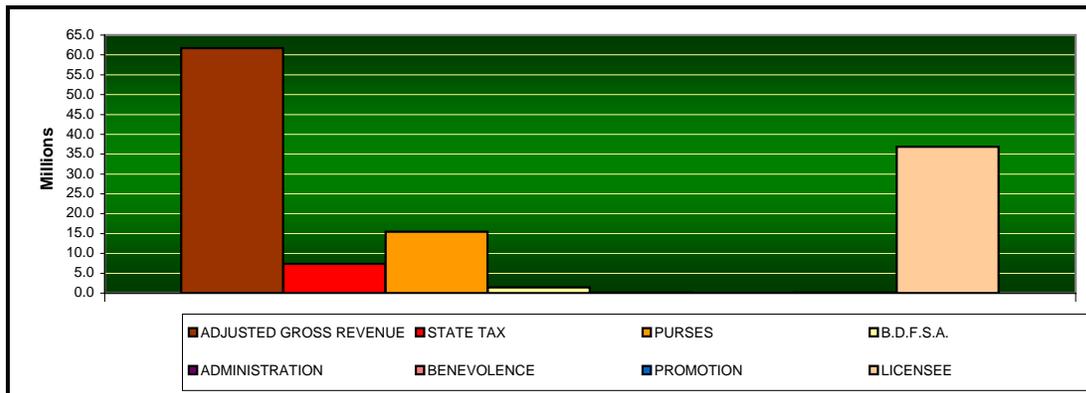
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS OCTOBER 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	93	90	3.33%	15	500.00%
Opening Date					
Adjusted Gross Revenue	\$5,761,511.45	\$6,109,849.52	-5.70%	\$200,052.91	2954.12%
<b>State Tax</b>					
Higher Education Trust Fund	120,200.21	119,151.17	0.88%	2,400.63	4863.33%
Education Reform	881,468.26	873,775.23	0.88%	17,604.66	4863.32%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	623,530.65	690,886.35	-9.75%	19,917.76	3368.70%
Quarterhorse	576,457.79	637,343.86	-9.55%	19,917.76	3099.88%
Paint & Appaloosa	81,028.87	88,089.48	-8.02%	4,426.18	1890.19%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	63,409.90	70,259.62	-9.75%	2,025.53	3368.70%
Quarterhorse	58,622.83	64,814.63	-9.55%	2,025.53	3099.88%
Paint & Appaloosa	8,240.23	8,958.26	-8.02%	450.12	1890.19%
<u>Administration</u>					
Thoroughbred	7,045.54	7,806.62	-9.75%	225.06	3368.68%
Quarterhorse	6,513.64	7,201.62	-9.55%	225.06	3099.87%
Paint & Appaloosa	915.59	995.37	-8.02%	50.02	1889.94%
<u>Benevolence</u>					
Thoroughbred	3,522.77	3,903.32	-9.75%	112.54	3368.38%
Quarterhorse	3,256.82	3,600.82	-9.55%	112.54	3099.59%
Paint & Appaloosa	457.79	497.68	-8.02%	25.00	1890.72%
<u>Promotions</u>					
Thoroughbred	7,045.54	7,806.62	-9.75%	225.06	3368.68%
Quarterhorse	6,513.64	7,201.62	-9.55%	225.06	3099.87%
Paint & Appaloosa	915.59	995.37	-8.02%	50.02	1889.94%
<b>Licensee</b>	\$3,312,365.79	\$3,516,561.88	-5.81%	\$130,034.40	2604.33%



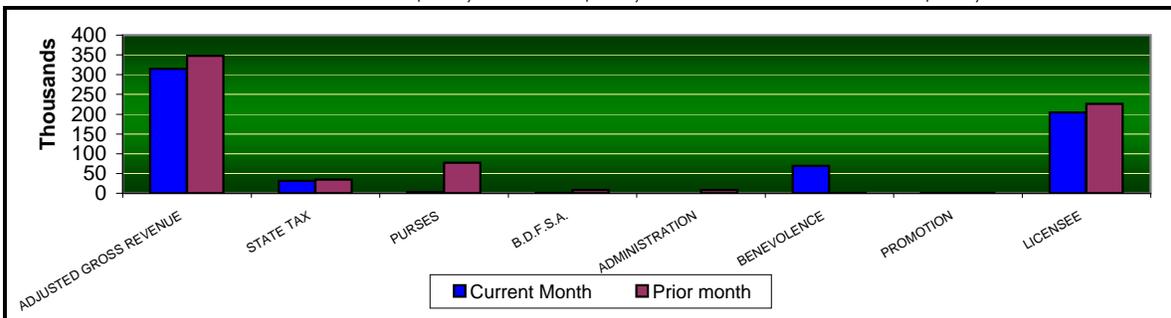
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	850	273	304	273
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$61,715,832.19</u>	<u>\$4,228,246.78</u>	<u>\$10,141,986.57</u>	<u>\$47,345,598.84</u>
<b>State Tax</b>				
Higher Education Trust Fund	888,737.17	50,738.96	121,703.83	716,294.38
Education Reform	6,517,405.94	372,085.72	892,494.82	5,252,825.40
<b>Purse Fund</b>				
<u>Purses</u>				
Thoroughbred	7,556,170.55	420,974.83	1,012,588.84	6,122,606.88
Quarterhorse	6,943,909.86	420,974.83	1,012,588.84	5,510,346.19
Paint & Appaloosa	930,830.39	93,549.96	225,019.75	612,260.68
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	768,424.11	42,811.00	102,975.13	622,637.98
Quarterhorse	706,160.34	42,811.00	102,975.13	560,374.21
Paint & Appaloosa	94,660.72	9,513.56	22,883.38	62,263.78
<u>Administration</u>				
Thoroughbred	85,380.41	4,756.76	11,441.66	69,181.99
Quarterhorse	78,462.20	4,756.76	11,441.66	62,263.78
Paint & Appaloosa	10,517.91	1,057.08	2,542.61	6,918.22
<u>Benevolence</u>				
Thoroughbred	42,690.26	2,378.39	5,720.86	34,591.01
Quarterhorse	39,231.15	2,378.39	5,720.86	31,131.90
Paint & Appaloosa	5,258.93	528.52	1,271.31	3,459.10
<u>Promotions</u>				
Thoroughbred	85,380.41	4,756.76	11,441.66	69,181.99
Quarterhorse	78,462.20	4,756.76	11,441.66	62,263.78
Paint & Appaloosa	10,517.91	1,057.08	2,542.61	6,918.22
<b>Licensee</b>	<b>\$36,873,631.72</b>	<b>\$2,748,360.42</b>	<b>\$6,585,191.95</b>	<b>\$27,540,079.35</b>



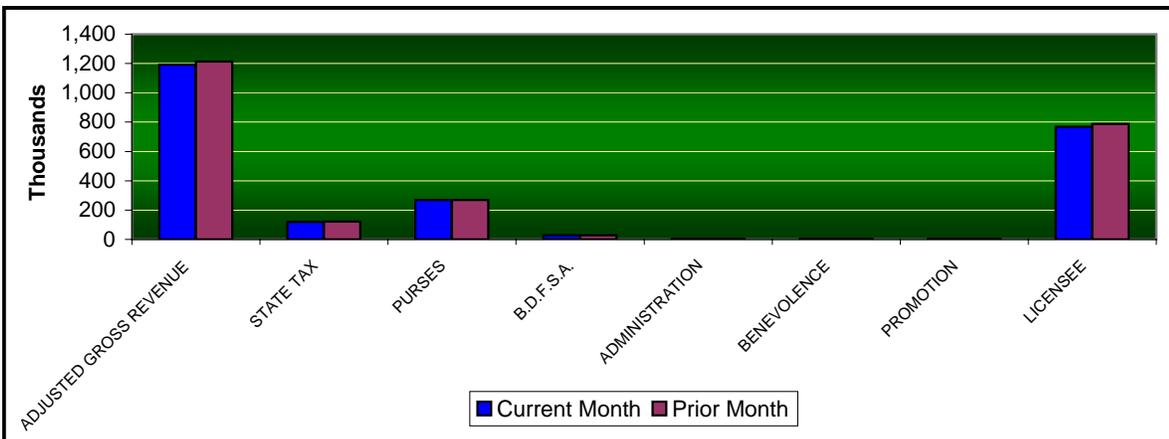
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS OCTOBER 2006

<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%	15	100.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$314,652.61	\$347,780.74	-9.53%	\$200,052.91	73.84%
<b>State Tax</b>					
Higher Education Trust Fund	3,775.83	4,173.37	-9.53%	2,400.63	73.84%
Education Reform	27,689.43	30,604.71	-9.53%	17,604.66	73.84%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	31,327.60	34,625.92	-9.53%	19,917.76	73.84%
Quarterhorse	31,327.60	34,625.92	-9.53%	19,917.76	73.84%
Paint & Appaloosa	6,961.69	7,694.65	-9.53%	4,426.18	73.84%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	3,185.86	3,521.28	-9.53%	2,025.53	73.84%
Quarterhorse	3,185.86	3,521.28	-9.53%	2,025.53	73.84%
Paint & Appaloosa	707.97	782.51	-9.53%	450.12	73.84%
<u>Administration</u>					
Thoroughbred	353.98	391.25	-9.53%	225.06	73.84%
Quarterhorse	353.98	391.25	-9.53%	225.06	73.84%
Paint & Appaloosa	78.67	86.95	-9.52%	50.02	73.83%
<u>Benevolence</u>					
Thoroughbred	176.99	195.63	-9.53%	112.54	73.83%
Quarterhorse	176.99	195.63	-9.53%	112.54	73.83%
Paint & Appaloosa	39.33	43.46	-9.50%	25.00	73.84%
<u>Promotions</u>					
Thoroughbred	353.98	391.25	-9.53%	225.06	73.84%
Quarterhorse	353.98	391.25	-9.53%	225.06	73.84%
Paint & Appaloosa	78.67	86.95	-9.52%	50.02	73.83%
<b>Licensee</b>	<b>\$204,524.20</b>	<b>\$226,057.48</b>	<b>-9.53%</b>	<b>\$130,034.40</b>	<b>73.84%</b>



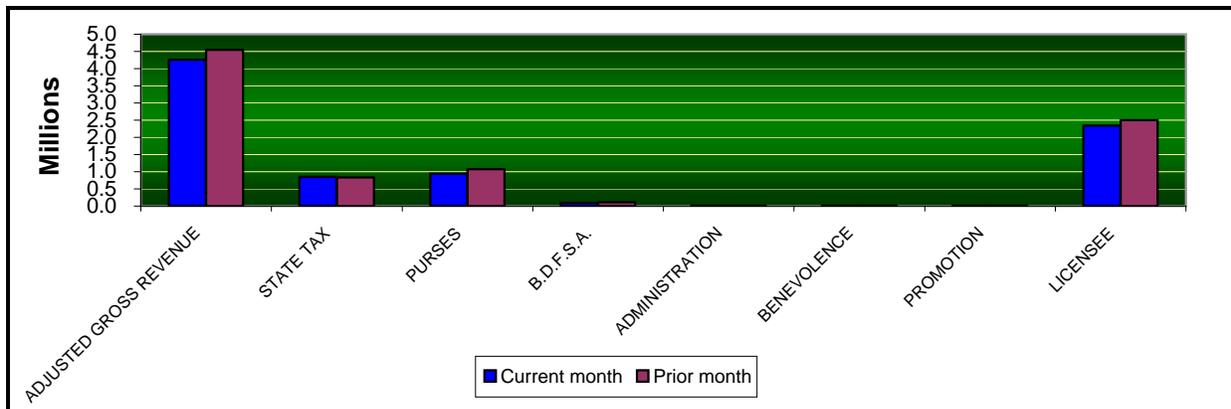
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS OCTOBER 2006

<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	\$1,191,685.53	\$1,213,665.63	-1.81%	\$0.00	0.00%
<b>State Tax</b>					
Higher Education Trust Fund	14,300.22	14,563.99	-1.81%	0.00	0.00%
Education Reform	104,868.33	106,802.58	-1.81%	0.00	0.00%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	121,474.50	120,835.58	0.53%	0.00	0.00%
Quarterhorse	121,474.50	120,835.58	0.53%	0.00	0.00%
Paint & Appaloosa	26,994.33	26,852.35	0.53%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	12,353.34	12,288.36	0.53%	0.00	0.00%
Quarterhorse	12,353.34	12,288.36	0.53%	0.00	0.00%
Paint & Appaloosa	2,745.19	2,730.75	0.53%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	1,372.59	1,365.37	0.53%	0.00	0.00%
Quarterhorse	1,372.59	1,365.37	0.53%	0.00	0.00%
Paint & Appaloosa	305.02	303.42	0.53%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	686.30	682.69	0.53%	0.00	0.00%
Quarterhorse	686.30	682.69	0.53%	0.00	0.00%
Paint & Appaloosa	152.51	151.72	0.52%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	1,372.59	1,365.37	0.53%	0.00	0.00%
Quarterhorse	1,372.59	1,365.37	0.53%	0.00	0.00%
Paint & Appaloosa	305.02	303.42	0.53%	0.00	0.00%
<b>Licensee</b>	<b>\$767,496.27</b>	<b>\$788,882.66</b>	<b>-2.71%</b>	<b>\$0.00</b>	<b>0.00%</b>



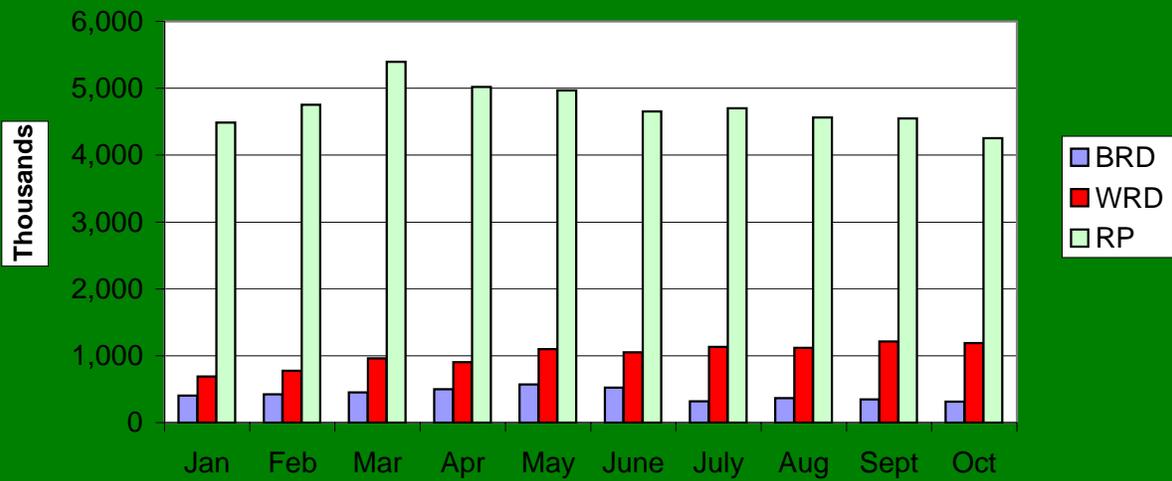
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS OCTOBER 2006

<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	\$4,255,173.31	\$4,548,403.15	-6.45%	\$0.00	0.00%
<b>State Tax</b>					
Higher Education Trust Fund	102,124.16	100,413.81	1.70%	0.00	0.00%
Education Reform	748,910.50	736,367.94	1.70%	0.00	0.00%
<b>Purse Fund</b>					
<u>Purses</u>					
Thoroughbred	470,728.55	535,424.85	-12.08%	0.00	0.00%
Quarterhorse	423,655.69	481,882.36	-12.08%	0.00	0.00%
Paint & Appaloosa	47,072.85	53,542.48	-12.08%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	47,870.70	54,449.98	-12.08%	0.00	0.00%
Quarterhorse	43,083.63	49,004.99	-12.08%	0.00	0.00%
Paint & Appaloosa	4,787.07	5,445.00	-12.08%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	5,318.97	6,050.00	-12.08%	0.00	0.00%
Quarterhorse	4,787.07	5,445.00	-12.08%	0.00	0.00%
Paint & Appaloosa	531.90	605.00	-12.08%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	2,659.48	3,025.00	-12.08%	0.00	0.00%
Quarterhorse	2,393.53	2,722.50	-12.08%	0.00	0.00%
Paint & Appaloosa	265.95	302.50	-12.08%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	5,318.97	6,050.00	-12.08%	0.00	0.00%
Quarterhorse	4,787.07	5,445.00	-12.08%	0.00	0.00%
Paint & Appaloosa	531.90	605.00	-12.08%	0.00	0.00%
<b>Licensee</b>	<b>\$2,340,345.32</b>	<b>\$2,501,621.74</b>	<b>-6.45%</b>	<b>\$0.00</b>	<b>0.00%</b>



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

**ADJUSTED GROSS REVENUE  
CALENDAR YEAR 2006**





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

**[WWW.SALSTATE.OK.US](http://WWW.SALSTATE.OK.US)**