



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**

SEPTEMBER 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
SEPTEMBER 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

October 9, 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 September 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 SEPTEMBER 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

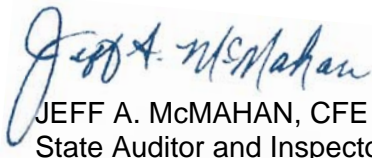
TO THE MEMBERS OF THE OKLAHOMA
HORSE RACING COMMISSION

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 September 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.

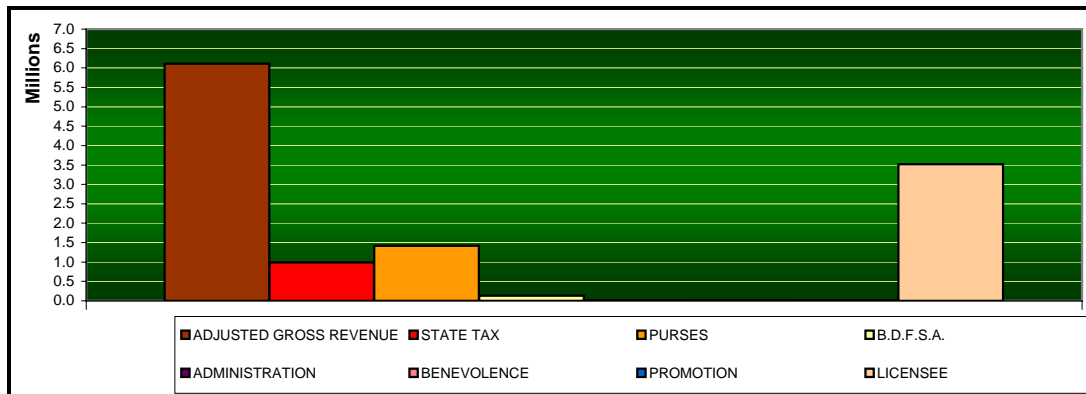
Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

October 9, 2006

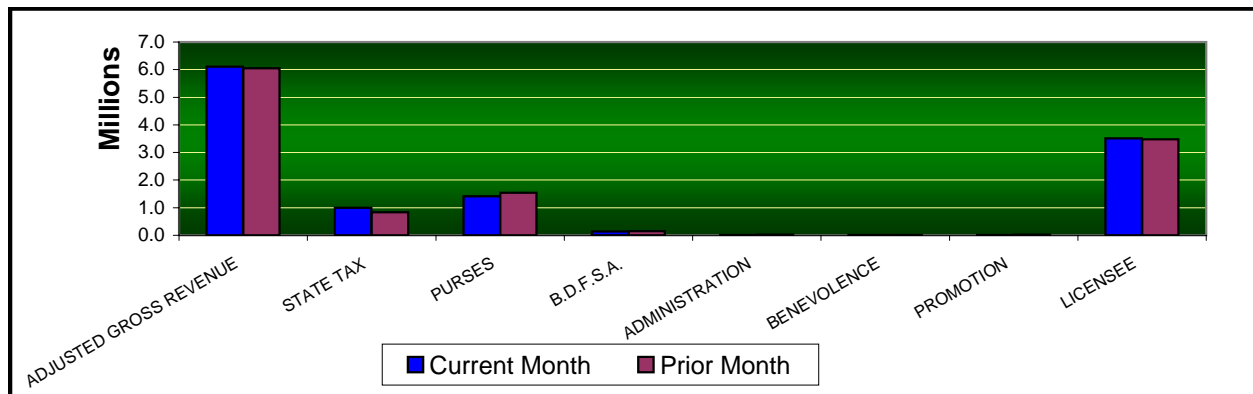
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS SEPTEMBER 2006

	<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>\$6,109,849.52</u>	<u>\$347,780.74</u>	<u>\$1,213,665.63</u>	<u>\$4,548,403.15</u>
State Tax				
Higher Education Trust Fund	119,151.17	4,173.37	14,563.99	100,413.81
Education Reform	873,775.23	30,604.71	106,802.58	736,367.94
Purse Fund				
<u>Purses</u>				
Thoroughbred	690,886.35	34,625.92	120,835.58	535,424.85
Quarterhorse	637,343.86	34,625.92	120,835.58	481,882.36
Paint & Appaloosa	88,089.48	7,694.65	26,852.35	53,542.48
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	70,259.62	3,521.28	12,288.36	54,449.98
Quarterhorse	64,814.63	3,521.28	12,288.36	49,004.99
Paint & Appaloosa	8,958.26	782.51	2,730.75	5,445.00
<u>Administration</u>				
Thoroughbred	7,806.62	391.25	1,365.37	6,050.00
Quarterhorse	7,201.62	391.25	1,365.37	5,445.00
Paint & Appaloosa	995.37	86.95	303.42	605.00
<u>Benevolence</u>				
Thoroughbred	3,903.32	195.63	682.69	3,025.00
Quarterhorse	3,600.82	195.63	682.69	2,722.50
Paint & Appaloosa	497.68	43.46	151.72	302.50
<u>Promotions</u>				
Thoroughbred	7,806.62	391.25	1,365.37	6,050.00
Quarterhorse	7,201.62	391.25	1,365.37	5,445.00
Paint & Appaloosa	995.37	86.95	303.42	605.00
Licensee	\$3,516,561.88	\$226,057.48	\$788,882.66	\$2,501,621.74



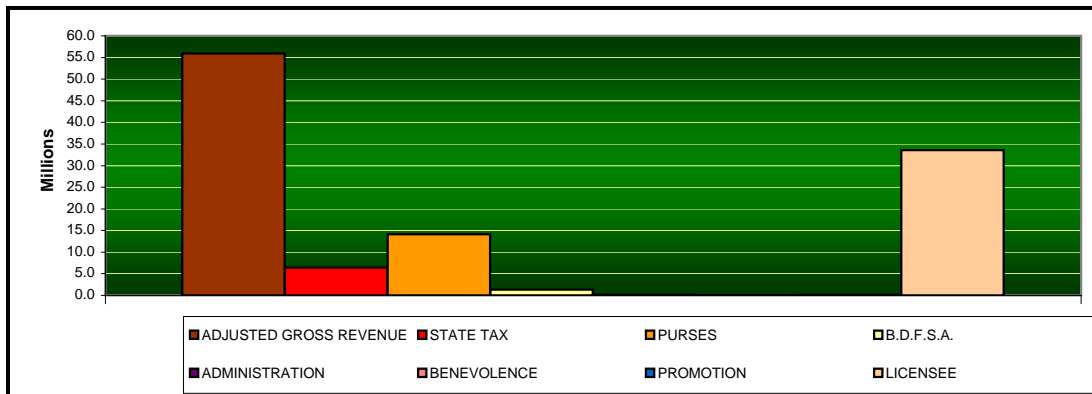
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS SEPTEMBER 2006

	<u>TOTAL</u>	<u>PRIOR MONTH</u>	<u>% CHANGE</u>	<u>PRIOR YEAR</u>	<u>% CHANGE</u>
Gaming Days	90	93	-3.23%	0	0.00%
Opening Date					
Adjusted Gross Revenue	\$6,109,849.52	\$6,046,952.33	1.04%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	119,151.17	99,928.45	19.24%	0.00	0.00%
Education Reform	873,775.23	732,808.66	19.24%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	690,886.35	753,412.50	-8.30%	0.00	0.00%
Quarterhorse	637,343.86	692,867.38	-8.01%	0.00	0.00%
Paint & Appaloosa	88,089.48	93,425.41	-5.71%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	70,259.62	76,618.22	-8.30%	0.00	0.00%
Quarterhorse	64,814.63	70,461.09	-8.01%	0.00	0.00%
Paint & Appaloosa	8,958.26	9,500.89	-5.71%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	7,806.62	8,513.14	-8.30%	0.00	0.00%
Quarterhorse	7,201.62	7,829.01	-8.01%	0.00	0.00%
Paint & Appaloosa	995.37	1,055.66	-5.71%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,903.32	4,256.57	-8.30%	0.00	0.00%
Quarterhorse	3,600.82	3,914.51	-8.01%	0.00	0.00%
Paint & Appaloosa	497.68	527.83	-5.71%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	7,806.62	8,513.14	-8.30%	0.00	0.00%
Quarterhorse	7,201.62	7,829.01	-8.01%	0.00	0.00%
Paint & Appaloosa	995.37	1,055.66	-5.71%	0.00	0.00%
Licensee	\$3,516,561.88	\$3,474,435.20	1.21%	\$0.00	0.00%



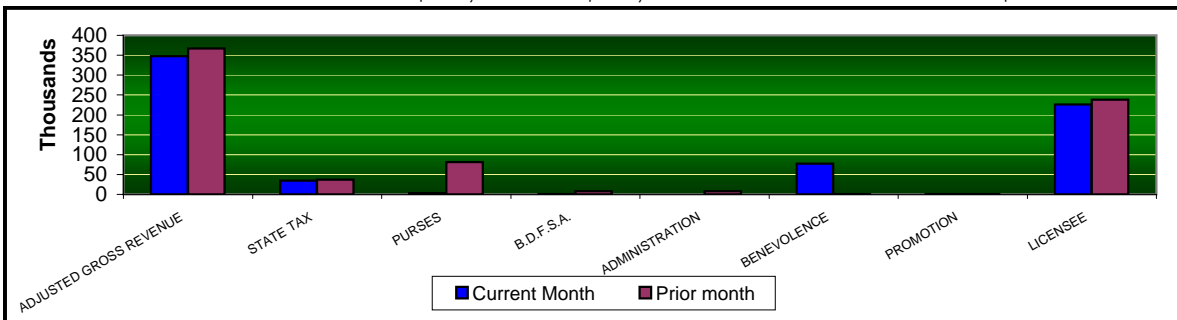
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

	<u>TOTAL</u>	<u>BLUE RIBBON DOWNS</u>	<u>WILL ROGERS DOWNS</u>	<u>REMINGTON PARK</u>
Gaming Days This Year	819	273	273	273
Opening Date		10/17/05	12/09/05	11/21/05
Adjusted Gross Revenue	<u>\$55,954,320.74</u>	<u>\$3,913,594.17</u>	<u>\$8,950,301.04</u>	<u>\$43,090,425.53</u>
State Tax				
Higher Education Trust Fund	768,536.96	46,963.13	107,403.61	614,170.22
Education Reform	5,635,937.68	344,396.29	787,626.49	4,503,914.90
Purse Fund				
<u>Purses</u>				
Thoroughbred	6,932,639.90	389,647.23	891,114.34	5,651,878.33
Quarterhorse	6,367,452.07	389,647.23	891,114.34	5,086,690.50
Paint & Appaloosa	849,801.52	86,588.27	198,025.42	565,187.83
<u>Breeding Development Fund</u>				
<u>Special Account</u>				
Thoroughbred	705,014.21	39,625.14	90,621.79	574,767.28
Quarterhorse	647,537.51	39,625.14	90,621.79	517,290.58
Paint & Appaloosa	86,420.49	8,805.59	20,138.19	57,476.71
<u>Administration</u>				
Thoroughbred	78,334.87	4,402.78	10,069.07	63,863.02
Quarterhorse	71,948.56	4,402.78	10,069.07	57,476.71
Paint & Appaloosa	9,602.32	978.41	2,237.59	6,386.32
<u>Benevolence</u>				
Thoroughbred	39,167.49	2,201.40	5,034.56	31,931.53
Quarterhorse	35,974.33	2,201.40	5,034.56	28,738.37
Paint & Appaloosa	4,801.14	489.19	1,118.80	3,193.15
<u>Promotions</u>				
Thoroughbred	78,334.87	4,402.78	10,069.07	63,863.02
Quarterhorse	71,948.56	4,402.78	10,069.07	57,476.71
Paint & Appaloosa	9,602.32	978.41	2,237.59	6,386.32
Licensee	\$33,561,265.93	\$2,543,836.22	\$5,817,695.68	\$25,199,734.03



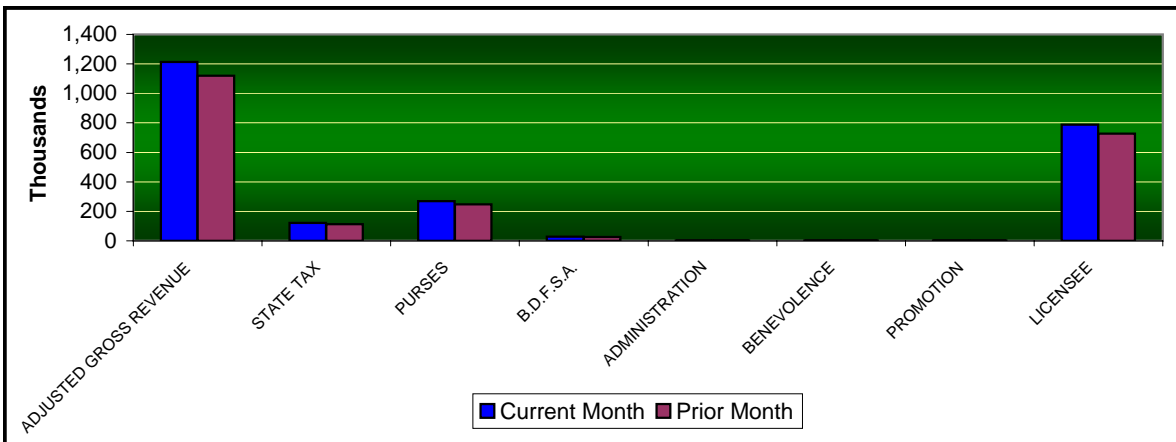
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS SEPTEMBER 2006

<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	30	31	-3.23%	0	0.00%
Opening Date	10/17/2005				
Adjusted Gross Revenue	\$347,780.74	\$366,844.24	-5.20%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	4,173.37	4,402.13	-5.20%	0.00	0.00%
Education Reform	30,604.71	32,282.29	-5.20%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	34,625.92	36,523.93	-5.20%	0.00	0.00%
Quarterhorse	34,625.92	36,523.93	-5.20%	0.00	0.00%
Paint & Appaloosa	7,694.65	8,116.43	-5.20%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	3,521.28	3,714.30	-5.20%	0.00	0.00%
Quarterhorse	3,521.28	3,714.30	-5.20%	0.00	0.00%
Paint & Appaloosa	782.51	825.40	-5.20%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	391.25	412.70	-5.20%	0.00	0.00%
Quarterhorse	391.25	412.70	-5.20%	0.00	0.00%
Paint & Appaloosa	86.95	91.71	-5.19%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	195.63	206.35	-5.20%	0.00	0.00%
Quarterhorse	195.63	206.35	-5.20%	0.00	0.00%
Paint & Appaloosa	43.46	45.86	-5.23%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	391.25	412.70	-5.20%	0.00	0.00%
Quarterhorse	391.25	412.70	-5.20%	0.00	0.00%
Paint & Appaloosa	86.95	91.71	-5.19%	0.00	0.00%
Licensee	\$226,057.48	\$238,448.75	-5.20%	\$0.00	0.00%



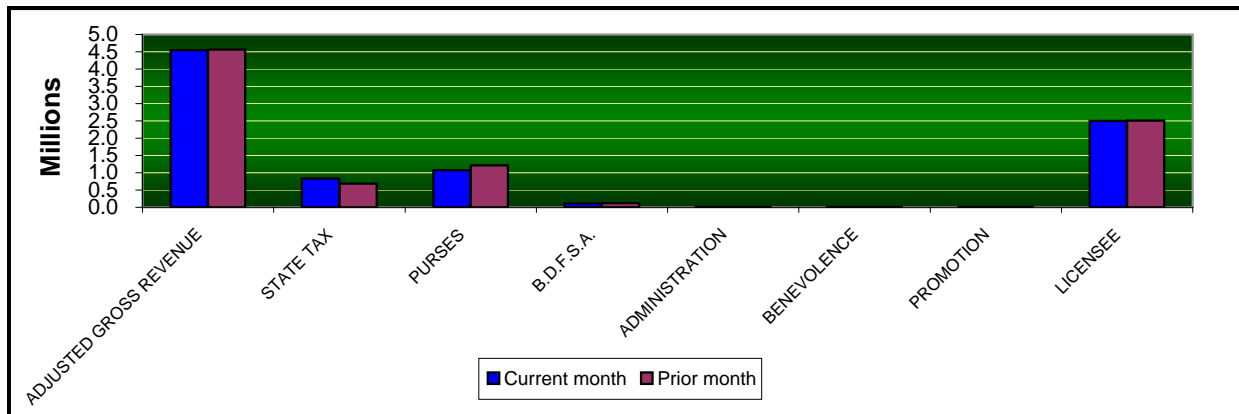
OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS SEPTEMBER 2006

<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	30	31	-3.23%	0	0.00%
Opening Date	12/09/05				
Adjusted Gross Revenue	\$1,213,665.63	\$1,119,270.38	8.43%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	14,563.99	13,431.24	8.43%	0.00	0.00%
Education Reform	106,802.58	98,495.79	8.43%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	120,835.58	111,437.36	8.43%	0.00	0.00%
Quarterhorse	120,835.58	111,437.36	8.43%	0.00	0.00%
Paint & Appaloosa	26,852.35	24,763.86	8.43%	0.00	0.00%
Breeding Development Fund					
<u>Special Account</u>					
Thoroughbred	12,288.36	11,332.61	8.43%	0.00	0.00%
Quarterhorse	12,288.36	11,332.61	8.43%	0.00	0.00%
Paint & Appaloosa	2,730.75	2,518.36	8.43%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	1,365.37	1,259.18	8.43%	0.00	0.00%
Quarterhorse	1,365.37	1,259.18	8.43%	0.00	0.00%
Paint & Appaloosa	303.42	279.82	8.43%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	682.69	629.59	8.43%	0.00	0.00%
Quarterhorse	682.69	629.59	8.43%	0.00	0.00%
Paint & Appaloosa	151.72	139.91	8.44%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	1,365.37	1,259.18	8.43%	0.00	0.00%
Quarterhorse	1,365.37	1,259.18	8.43%	0.00	0.00%
Paint & Appaloosa	303.42	279.82	8.43%	0.00	0.00%
Licensee	\$788,882.66	\$727,525.74	8.43%	\$0.00	0.00%



OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS SEPTEMBER 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	30	31	-3.23%	0	0.00%
Opening Date	11/21/05				
Adjusted Gross Revenue	\$4,548,403.15	\$4,560,837.71	-0.27%	\$0.00	0.00%
State Tax					
Higher Education Trust Fund	100,413.81	82,095.08	22.31%	0.00	0.00%
Education Reform	736,367.94	602,030.58	22.31%	0.00	0.00%
Purse Fund					
<u>Purses</u>					
Thoroughbred	535,424.85	605,451.21	-11.57%	0.00	0.00%
Quarterhorse	481,882.36	544,906.09	-11.57%	0.00	0.00%
Paint & Appaloosa	53,542.48	60,545.12	-11.57%	0.00	0.00%
<u>Breeding Development Fund</u>					
<u>Special Account</u>					
Thoroughbred	54,449.98	61,571.31	-11.57%	0.00	0.00%
Quarterhorse	49,004.99	55,414.18	-11.57%	0.00	0.00%
Paint & Appaloosa	5,445.00	6,157.13	-11.57%	0.00	0.00%
<u>Administration</u>					
Thoroughbred	6,050.00	6,841.26	-11.57%	0.00	0.00%
Quarterhorse	5,445.00	6,157.13	-11.57%	0.00	0.00%
Paint & Appaloosa	605.00	684.13	-11.57%	0.00	0.00%
<u>Benevolence</u>					
Thoroughbred	3,025.00	3,420.63	-11.57%	0.00	0.00%
Quarterhorse	2,722.50	3,078.57	-11.57%	0.00	0.00%
Paint & Appaloosa	302.50	342.06	-11.57%	0.00	0.00%
<u>Promotions</u>					
Thoroughbred	6,050.00	6,841.26	-11.57%	0.00	0.00%
Quarterhorse	5,445.00	6,157.13	-11.57%	0.00	0.00%
Paint & Appaloosa	605.00	684.13	-11.57%	0.00	0.00%
Licensee	\$2,501,621.74	\$2,508,460.71	-0.27%	\$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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