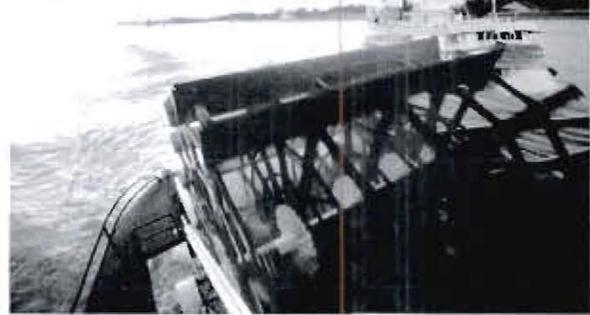




2008-2009

Louisiana Gaming Control Board



Report to the Louisiana State Legislature



State of Louisiana
Gaming Control Board

BOBBY JINDAL
GOVERNOR

H. CHARLES GUADIN
CHARIMAN

MISSION STATEMENT OF THE
LOUISIANA GAMING CONTROL BOARD

To regulate all gaming activities under its jurisdiction in a manner which instills public confidence and trust that gaming activities are conducted honestly and free from criminal and corruptive elements; to insure the integrity of individual gaming activities by the regulation of persons, practices, associations and activities within the gaming industry.

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State of Louisiana
Gaming Control Board

BOBBY JINDAL
GOVERNOR

H. CHARLES GAUDIN
CHAIRMAN

**Mr. President, Mr. Speaker and
Members of the Louisiana Legislature**

This is the Louisiana Gaming Control Board's 12th annual comprehensive report to the Legislature as required by La. R.S. 27:15 (B)(9)(b). Gaming revenue from all sources during fiscal year July 1, 2007 to June 30, 2008 is detailed along with comparisons with other states with similar forms of gambling.

Gaming revenue in this state, notwithstanding the ongoing nationwide economic recession, continues to be a substantial part of the Louisiana economy, contributing \$737,642,055 in direct revenue to the state, an increase of \$11,275,778 from the previous fiscal year.

As far as state-benefiting funds are concerned, the gaming market in Louisiana, as of March, 2009, does not appear to be as adversely affected by the recession as other gambling areas of the United States like Las Vegas and Atlantic City where bankruptcies, work stoppages and casino employee layoffs are fairly common.

Revenue reports prepared by the Louisiana State Police are submitted to the Gaming Control Board monthly. These reports are public and will help determine the lingering effects of the national recession as they relate to this state's gaming business.

RIVERBOAT CASINOS

Fifteen riverboat casino licenses were authorized by R.S. 27:65 in 1991. Currently, only 13 are operational and fee-producing. Two boats in Lake Charles were destroyed by Hurricane Rita and will not be rebuilt and on line for at least 18 more months. Both of these licenses are owned by Pinnacle Entertainment, Inc., by purchase from Harrah's. Pinnacle's plans, now in progress, are to place one of the new boats in East Baton Rouge Parish and the other in Lake Charles adjacent to its other facility, L'auberge du Lac.

There are now five boats in Shreveport-Bossier, three in Lake Charles, two in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These casinos employ approximately 16,000 workers and in 2007-08 contributed \$387,861,887 in direct revenue to the state.

The Shreveport-Bossier market, which continues to face major competition from at least 100 Indian casinos in Oklahoma, had an adjusted gross revenue of \$751,878,673 for the past fiscal year, a decrease of \$574,365 from 2006-07. One Oklahoma casino, the WinStar operated by the Chickasaw Nation, is open 24 hours a day and is about 75 miles from Dallas-Fort Worth, where most of the Shreveport-Bossier patrons come from.

The Lake Charles market showed an increase in adjusted gross revenue of \$3,886,240. Most of this area's customers come from the Houston area and, like Shreveport-Bossier, would be hurt by legalized gambling in Texas. Texas Governor Rick Perry is opposed to gaming but attempts by pro-gambling lobbyists persist. The Texas Legislature went into regular session on Monday, March 23, 2009.

In 2007-08, the two boats in Baton Rouge had a \$13,238,435 decrease in revenue while the casinos in Kenner, Harvey and Amelia had a revenue increase of \$31,970,393. These facilities draw most of their respective patronage from nearby areas.

Overall, the 13 riverboats had an adjusted gross revenue of \$153,386,402 in February, 2009, more AGR than in November and December, 2008, and January, 2009.

HARRAH'S NEW ORLEANS

The landbased casino continues to do well in downtown New Orleans. The state received \$90,239,866 in taxes from Harrah's for fiscal year 2007-08. This was an increase of \$6,371,583 from 2006-07.

Although Harrah's executives anticipated a slowdown once the recession came into Louisiana in general and New Orleans in particular, the Canal Street casino has constantly had a monthly gross gaming revenue in excess of \$30,000,000. In November, 2008, Harrah's GGR was \$30,887,603; in December, 2008, \$34,895,596; in January, 2009, \$31,332,919, and in February, 2009, \$31,390,827.

Harrah's continues to economically develop nearby Fulton Street. The luxury hotel next to the casino opened in September, 2006.

VIDEO POKER

There are now 2,289 video poker outlets and 14,285 devices in the 31 parishes which allowed this form of gaming in the local option election on November 5, 2006. These machines are authorized in bars, restaurants, hotels, off-track betting parlors and in 178 truckstops.

Video poker showed a decrease of \$2,638,995 in franchise fees paid to the state in fiscal year 2007-08 compared to 2006-07. Currently, video poker's monthly net device revenue is about \$60,000,000. In February, 2009, it was \$60,673,385, up from \$58,927,949 in January, 2009.

RACETRACK GAMING

Slot machines are in place at four licensed racing facilities, Delta Downs in Vinton, Harrah's Louisiana Downs in Bossier City, Evangeline Downs in Opelousas and The Fair Grounds in New Orleans.

The Fair Grounds, the latest facility to add slots, completed their permanent facility adjacent to the racing grandstand and opened on November 7, 2008. There are now 606 slot machines at the Fair Grounds.

The racetracks produced \$384,375,242 in fiscal year 2007-08 with \$58,309,724 in fees to the state.

CONCLUSION

Louisiana's gaming revenue will continue to be challenged by the economic recession, by Oklahoma's Indian casinos and by the Mississippi Gulf Coast and other out-of-state gambling operations. Only Utah and Hawaii do not have any form of legalized, regulated gaming.

Mississippi's 11 operating casinos in Biloxi, Gulfport, Lakeshore and Bay St. Louis are not limited to 30,000 square feet of gambling space as are Louisiana's casinos and they (the Mississippi facilities) do not have to be on water but can be land-based within 800 feet of the Gulf of Mexico's high water mark.

This report contains only limited statistical information on one of the three Indian-owned casinos in Louisiana. The tribes do not pay any fees directly to the state and they are not required to provide the Gaming Control Board with any financial figures. All of the tribes make contributions to local governments in their respective locations. The Board does wish to acknowledge the Chitimacha Tribe in Charenton for its continued cooperation in voluntarily providing the information shown in this and previous reports.

Respectfully submitted:

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ACKNOWLEDGMENTS

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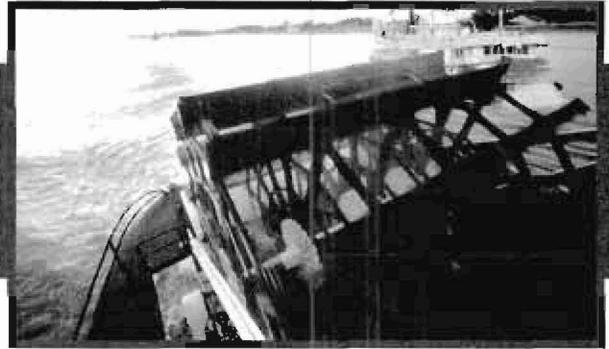
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Louisiana Casino Association

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Riverboat





**LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2007 - 2008**

Licensee	D/B/A and Location	Date of Commencement	Admissions	Total AGR	Fee Remittance
Catfish Queen Partnership in Commendam	Belle of B.R.- Baton Rouge	09/30/94	1,004,881	89,339,700	19,208,035
Belle of Orleans, L.L.C. ¹	Amelia Belle-Amelia	07/07/95	730,963	52,808,788	11,353,889
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96	1,852,540	131,579,369	28,289,564
PNK (SCB) LLC ²	Sugar Cane Bay-Lake Charles	12/08/93	0	0	0
PNK (Baton Rouge) Partnership ³	Rivière-Baton Rouge	10/24/93	0	0	0
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort - Shreveport	12/20/00	3,307,275	150,424,882	32,341,350
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	07/09/94	2,368,534	283,029,832	60,851,414
Louisiana Casino Cruises, Inc	Hollywood-Baton Rouge	12/28/94	1,402,050	140,534,250	30,214,864
Louisiana Riverboat Gaming Partnership	Diamond Jacks-Bossier City	05/20/94	1,722,976	95,483,899	20,529,038
PNK (Bossier City), Inc.	Boomtown-Bossier City	10/04/96	1,555,363	93,175,628	20,032,760
PNK (Harvey), L.P.	Boomtown Casino-Harvey	08/06/94	2,183,285	169,258,193	36,390,572
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac-Lake Charles	05/23/05	4,767,865	323,581,265	69,569,972
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	05/20/04	2,071,872	129,764,432	27,899,353
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95	673,049	28,871,520	6,207,377
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	09/05/94	1,154,517	116,157,019	24,973,759
TOTALS			24,795,170	\$ 1,804,008,777	\$ 387,861,887

Source: LOUISIANA STATE POLICE (Gaming Audit Section)

¹ Relocated to St. Mary Parish from its original berth site on Lake Pontchartrain in Orleans Parish

² Formerly Harrah's Lake Charles, L.L.C. acquired by Pinnacle Entertainment, Inc.; currently in construction stage with anticipated opening in Summer, 2010.

³ Formerly Harrah's Star Partnership acquired by Pinnacle Entertainment, Inc.; currently in development stage with anticipated opening in Winter, 2010.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2007-2008**

License	Amelia Belle	Belle of Baton Rouge	Boomtown	Boomtown	Hollywood Casino	Sugar Cane Bay	Rivière	Eldorado Casino	L'Auberge Du Lac
						(5)	(6)		
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Bossier City	Lake Charles
Start Date	Jul-95	Aug. - 94	Aug. - 94	Oct. - 96	Dec. - 94	Dec. - 93	Dec. - 93	Dec. - 00	5-May
State franchise tax 21.5%	11,353,889	\$ 19,208,035	\$ 36,390,572	\$ 20,032,760	\$ 30,214,864	(8)	(9)	\$ 32,341,350	\$ 69,569,972
Local fees	1,500,000	\$ 2,512,203	\$ 10,155,492	\$ 4,299,751	\$ 3,505,125	(8)	(9)	\$ 6,339,290	\$ 12,590,824
Property taxes	99,636	\$ 1,324,463	\$ 897,706	\$ 2,015,540	\$ 702,238	(8)	(9)	\$ 2,683,409	\$ 4,087,610
Payroll(includes tips)	9,964,307	\$ 14,770,044	\$ 22,533,342	\$ 22,512,288	\$ 20,768,301	(8)	(9)	\$ 30,578,613	\$ 62,615,363
Benefits (1)	1,400,446	\$ 3,840,213	\$ 5,858,669	\$ 5,808,130	\$ 5,226,967	(8)	(9)	\$ 8,773,019	\$ 19,336,953
Employment (F/T)	495	702	766	802	716	(8)	(9)	1,459	1,778
Employment (ftes)	318	738	637	818	630	(8)	(9)	1,219	1,884
Procurement (total (2))	7,738,619	\$ 6,092,289	\$ 24,364,325	\$ 59,186,314	\$ 13,173,817	(8)	(9)	\$ 29,440,767	\$ 81,174,895
Minority	702,816	823,097	3,625,074	2,428,408	1,282,813	(8)	(9)	5,471,947	\$ 13,534,159
Woman	959,100	1,380,141	6,375,485	6,858,289	1,897,304	(8)	(9)	6,742,323	\$ 21,537,134
Capital investments/improvements 07 -08	2,921,279	\$ 29,170,207	\$ 3,108,277	\$ 2,880,260	\$ 11,136,710	(8)	(9)	\$ 5,148,911	\$ 49,554,389
Capital investments/improvements cumulative	53,719,660	\$107,373,318	\$ 116,484,179	\$ 144,701,314	\$109,388,585	(8)	(9)	\$ 217,192,277	\$ 421,576,984
Charitable contributions 2007 - 2008	17,174	\$ 132,243	\$ 20,500	\$ 47,522	\$ 122,610	(8)	(9)	\$ 278,000	\$ 263,938
Charitable contributions cumulative	18,889	\$ 1,301,793	\$ 1,842,708	\$ 2,443,461	\$ 2,813,818	(8)	(9)	\$ 1,351,645	\$ 8,152,483
Development plans	-	\$ 1,800,000	\$ 4,224,666	-	\$ 5,179,192	(8)	(9)	-	\$ 10,000,000
Admissions	730,963	1,004,881	2,183,285	1,555,563	1,402,050	(8)	(9)	3,307,275	4,767,865
Percentage of Visitors (3)	5.66%	23%	10%	56%	15%	(8)	(9)	84%	83%
Estimate of visitors	41,372	231,122	218,328	871,115	214,514	(8)	(9)	2,778,111	3,957,327
Visitors spending (4)	2,068,600	\$ 11,556,100	\$ 10,916,400	\$ 43,555,750	\$ 10,725,700	(8)	(9)	\$ 138,905,550	\$ 197,866,350

(1) Estimated, from previous studies to be 26% of payroll

(2) Excludes gaming equipment

(3) Percentage of patrons who originate from more than 150 miles or from another state

(4) Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day

(5) Former Harrah's Lake Charles purchased by Pinnacle August, 2006

(6) Former Harrah's Star Partnership purchased by Pinnacle August, 2006

Source: Louisiana Casino Association



**LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2007-2008**

Licensee	Horseshoe	Diamond Jacks	Isle/Grand Palais	Isle/St. Charles	Treasure Chest	Sam's Town	Totals
Location	Bossier City	Bossier City	Lake Charles	Lake Charles	Kenner	Shreveport	
Start Date	Jul-94	May-94	Jul-96	Jul-95	Sept. - 94	May-04	
State franchise (21.5%)	\$ 60,851,414	\$ 20,529,038	\$ 28,289,564	\$ 6,207,377	\$ 24,973,759	\$ 27,899,353	\$ 387,861,887
Local fees	\$ 12,750,847	\$ 4,311,316	\$ 6,118,440	\$ 1,636,971	\$ 5,184,302	\$ 6,253,775	\$ 77,158,336
Property taxes	\$ 3,683,376	\$ 1,625,140	\$ 362,871	\$ 1,389,878	\$ 530,591	\$ 3,638,208	\$ 23,030,666
Payroll(includes tips)	\$ 68,119,223	\$ 20,972,378	\$ 9,813,794	\$ 27,931,567	\$ 19,951,279	\$ 29,044,673	\$ 359,575,172
Benefits (1)	\$ 19,717,609	\$ 7,173,076	\$ 3,091,412	\$ 8,798,633	\$ 6,199,799	\$ 10,550,122	\$ 105,775,048
Employment (F/T)	1,968	1,091	304	867	591	1,050	12,589
Employment (f/tes)	1,533	852	286	813	592	985	11,305
Procurement (total (2))	\$ 42,748,115	\$ 27,901,031	\$ 3,141,538	\$ 18,242,158	\$ 13,213,627	\$ 26,631,355	\$ 353,048,850
Minority	\$ 8,360,073	\$ 1,552,165	\$ 879,504	\$ 2,283,068	\$ 561,282	\$ 4,051,712	\$ 45,556,118
Woman	\$ 10,988,850	\$ 2,650,680	\$ 457,148	\$ 5,295,038	\$ 3,277,440	\$ 7,090,021	\$ 75,508,953
Capital investments/improvements 07 -08	\$ 2,693,852	\$ 10,389,180	\$ 3,472,917	\$ 2,778,038	\$ 4,127,308	\$ 5,329,457	\$ 132,710,801
Capital investments/improvements cumulative	\$ 279,619,725	\$ 209,872,455	\$ 75,191,928	\$ 157,157,865	\$ 268,931,434	\$270,133,583	\$ 1,193,434,205
Charitable contributions 2007 - 2008	\$ 90,470	\$ 45,728	\$ 6,394	\$ 108,872	\$ 46,736	\$ 43,882	\$ 1,224,069
Charitable contributions cumulative	\$ 7,342,510	\$ 4,056,888	\$ 594,090	\$ 3,569,600	\$ 2,991,292	\$ 4,444,103	\$ 33,823,280
Development plans	-	\$ 2,200,000	\$ 2,565,000	\$ 8,195,000	-	\$ 6,569,000	\$ 40,732,858
Admissions	2,368,534	1,722,976	1,842,854	673,049	1,154,517	2,071,872	24,785,684
Percentage of Visitors (3)	75%	73%	83%	83%	15.62%	78%	52.66%
Estimate of visitors	1,776,400	1,257,772	1,529,568	558,630	180,335	1,616,060	15,230,654
Visitors spending (4)	\$ 72,320,000	\$ 62,888,600	\$ 76,478,400	\$ 27,931,500	\$ 9,016,750	\$ 80,803,300	\$ 745,033,000

(1) estimated, from previous studies to be 26% of payroll

(2) Excludes gaming equipment

(3) Percentage of patrons who originate from more than 150 miles or from another state

(4) Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day

Source: Louisiana Casino Association

Demographics





RIVERBOAT GAMING CALENDAR YEAR 2008

LICENSEE	D/B/A and LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, L.L.C.	Amelia Belle Casino – Amelia	\$ 10,206,302	475	478	301	348
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	16,999,159	811	767	577	456
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	9,393,761	446	419	200	242
PNK (SCB) L.L.C. (1)	Sugar Cane Bay-Lake Charles	(1)	0	0	0	0
PNK (Baton Rouge) Partnership (2)	Rivière-Baton Rouge	(2)	0	0	0	0
Eldorado Casino Shreveport	Eldorado Casino Resort-Shreveport	27,804,654	1405	1388	954	865
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	47,760,228	1840	1705	1129	946
Louisiana Casino Cruises, Inc.	Hollywood Casino Rouge-Baton Rouge	11,875,431	720	694	459	354
Louisiana Riverboat Gaming Partnership	Diamond Jacks -Bossier City	20,650,384	1049	1020	760	622
PNK (Bossier City), Inc.	Boomtown-Bossier City	26,760,547	800	773	544	474
PNK (Harvey), L.P.	Boomtown Casino-Harvey	18,921,741	805	794	471	452
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac-Lake Charles	95,150,449	2628	2370	1119	1364
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	25,443,879	1235	1248	950	775
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	18,695,965	829	736	421	404
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	15,323,974	708	676	345	354
TOTAL		\$ 344,986,474	13,121	13,068	8,230	7,656

* Averages over calendar year

(1) Statistics were not reported because of property closure due to Hurricane Rita; property currently in construction phase

(2) Statistics were not reported because of property closure due to Hurricane Rita; property in development stage

Dollar figure amounts are rounded to the nearest dollar

Source: Louisiana Attorney General's Office, Quarterly Compliance Reports



RIVERBOAT GAMING CALENDAR YEAR 2008

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, L.L.C.	Amelia Belle Casino - Amelia	\$ 3,672,813	\$ 912,434	\$ 940,231
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	2,204,299	1,133,684	997,752
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	1,832,782	794,380	333,413
PNK (SCB), L.L.C. (1)	Sugar Cane Bay-Lake Charles	0	0	0
PNK (Baton Rouge) Partnership (2)	Rivière-Baton Rouge	0	0	0
Eldorado Casino Shreveport	Eldorado Resort Casino-Shreveport	18,784,495	6,522,827	7,742,079
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	23,735,753	7,690,920	10,836,439
Louisiana Casino Cruises, Inc.	Hollywood Casino Rouge-Baton Rouge	8,609,551	1,070,674	1,670,570
Louisiana Riverboat Gaming Partnership	Diamond Jacks-Bossier City	15,496,905	1,769,216	2,300,860
PNK (Bossier), Inc.	Boomtown-Bossier City	10,467,554	2,676,191	6,304,004
PNK (Harvey), L.P.	Boomtown Casino-Harvey	18,417,895	3,843,839	7,244,960
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac-Lake Charles	44,549,973	12,914,253	20,354,484
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town -Shreveport	13,105,257	4,496,933	7,587,370
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	12,378,203	1,969,620	5,001,483
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	6,572,216	583,781	3,136,348
TOTAL		\$ 179,827,696	\$ 46,378,752	\$ 74,449,993

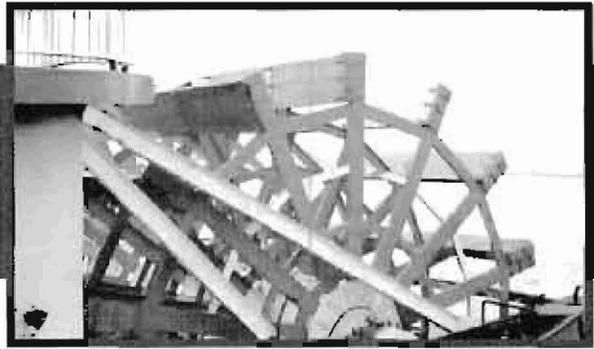
(1) Statistics were not reported because of property closure due to Hurricane Rita; property currently in construction phase.

(2) Statistics were not reported because of property closure due to Hurricane Rita; property in development stage

Dollar figure amounts are rounded to the nearest dollar.

Source: Louisiana Attorney General's Office, Quarterly Compliance Reports

Other States' Riverboats





RIVERBOAT SELECT DATA COMPARISON - OTHER STATES

	Illinois FY 2008	Indiana FY 2008	Iowa FY 2008	Missouri FY 2008	Mississippi FY 2008	Louisiana FY 2008
Number of Vessels	10 (9 in operation)	13	14	12	29	15 (13 in operation)
Casino Type	Dockside	Dockside	Dockside	Dockside	Dockside/Landbased ¹	Dockside
AGR	\$ 1,810,410,000	\$ 2,219,000,000	\$ 952,404,225	\$ 1,636,277,856	\$ 2,836,639,491	\$ 1,804,008,778
State Gaming Taxes	\$ 591,754,000	\$ 815,976,188	\$ 179,978,826	\$ 314,808,162	\$ 230,040,324	\$ 387,861,887
Local Taxes or Fees	\$ 106,492,000		\$ 9,524,046	\$ 53,003,706	\$ 114,548,406	\$71,495,544
Total Employees	8,422	17,275	9,700*	10,763	30,970	14,545
Total Square Footage	297,535	672,592	384,755	774,800	1,353,052	415,000
Total Admissions	15,971,001	26,218,475*	16,991,583	50,695,374	38,555,945	24,795,170
Tax Rate and/or Admission Charges:	Graduated % of AGR 15.% 0 to \$25 M 22.5% \$25. to \$50 M 27.5% \$50. to \$75 M 32.5% 75 to \$100 M 37.5% \$100. to \$150 M 45% \$150. to \$200 M 50% over \$200 M Admission Tax Rates \$3 or \$4 per admission based on previous calendar year admission total: less than 1M = \$3 over 1M = \$4	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission *Admission figures are not yet available for the two newest locations: Hoosier Park (5/29/08) and Indiana Live (6/6/08).	State Gaming Tax Rate: 5% \$ 0 - \$1 M 10% \$ 1 M - \$3 M 22% over \$3 M * Approximate	20% of AGR & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.)	8% of AGR & 4% to local governments Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

¹ Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD

101 West Jefferson
 Springfield, Illinois 62702
 Phone: (217) 524--0226

Budget Officer: Kathy Spain
 RIVERBOAT GAMING

ILLINOIS DEPARTMENT OF REVENUE

101 West Jefferson
 Springfield, Illinois 62702
 Phone: (217) 782-7288

Budget Officer: Mark Lewis
 CHARITABLE GAMES/BINGO

The following data reflects employment and budgetary information for Riverboat Gaming, which is regulated by the Illinois Gaming Board and Charitable Bingo, which is regulated by the Illinois Department of Revenue. The data sources are the Illinois Gaming Board's fiscal year end report and the Illinois Department of Revenue's budget office.

TOTAL OPERATING BUDGET

Riverboat Gaming FY 08	\$ 17.3 million
Estimated FY 09	\$ 18.7 million
Charitable Games/Bingo FY 08	\$ 0.53 million
Estimated FY 09	\$ 0.75 million

SOURCE OF FUNDING

Riverboat Gaming: The Riverboat Gaming operating budget is appropriated by the Illinois State Legislature from the State Gaming Fund.

Charitable Games/Bingo: The Charitable Gaming operating budget is allocated from a self-supporting special fund generated by investigative and licensing fees.

EXPENDITURES ON SALARIES

Riverboat Gaming: The Illinois Gaming Board has a cooperative relationship with the Illinois State Police. State Police Officers or revenue special agents are required to be stationed on-board the riverboats. The Illinois State Police salaries are not included below.

Total Personal Services (salaries only) - FY 08	\$ 7.8 million
Estimated FY 09	\$ 8.4 million

Charitable Games/Bingo:	
Total Personal Services - FY 08	\$ 0.53 million
Estimated FY 09	\$ 0.75 million

ALLOCATION OF EMPLOYEES

Riverboat Gaming - FY 07	81
Illinois State Police	68
Charitable Games/Bingo - FY 07	7

ALLOCATION BY DEPARTMENTS

Riverboat Gaming: Law Enforcement	108
Administration	36
Attorneys	5

Charitable Games/Bingo Not Available



INDIANA GAMING COMMISSION

South Tower, Suite 950
 115 W. Washington Street
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046

Executive Director: Ernest E. Yelton
 Controller: Kendra Nigg

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2008 Indiana Gaming Commission.

COMMISSION OPERATING BUDGET

FY 2007	\$ 2,825,232
FY 2008	\$ 2,972,758

IGC Investigations * OPERATING BUDGET

FY 2007	\$ 1,329,450
FY 2008	\$ 1,329,450

SOURCES OF FUNDING

The Indiana Gaming Commission's funding is appropriated from Wagering Taxes.

EXPENDITURES ON SALARIES

SALARIES EXPENDITURE (BUDGETED) - INDIANA GAMING COMMISSION*

FY 2007	\$ 2,135,732
FY 2008	\$ 2,972,758

SALARIES EXPENDITURE (BUDGETED) - IGC Investigations*

FY 2007	\$ 875,000
FY 2008	\$ 875,000

ALLOCATION OF EMPLOYEES

Indiana Gaming Commission	33
IGC Investigations *	12

* Effective October 2005, IGC created a new investigation section of gaming agents. This section replaced the background investigation unit operated by the Indiana State Police.



IOWA RACING AND GAMING COMMISSION

Administrator: Jack Ketterer

717 East Court Ave., Suite B
 Des Moines, Iowa 50309
 Phone: (515) 281-7352
 Fax: (515) 242-6560

The following data reflects employment and budgetary information for the Iowa Racing and Gaming Commission which regulates Riverboat Gaming and Pari-mutuel Track Racing. The data source is the Iowa Racing and Gaming Commission's Riverboat Revenue Report.

TOTAL OPERATING BUDGET

Riverboat Gaming FY 08	\$3,207,954
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SOURCE OF FUNDING

The Riverboat Gaming Operations budget is allocated from the State General Fund. However, riverboats must reimburse the Commission on a pro rata basis for law enforcement services of agents assigned to the facility. Regulatory fees are contributed to the Gaming General Fund to support the operation's budget.

EXPENDITURES ON SALARIES

Expenditures on Salaries FY 08	\$ 2,661,589
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ALLOCATION OF EMPLOYEES

43.22 Full Time Equivalent Employees



MISSISSIPPI GAMING COMMISSION

Director of Accounting & Personnel: Shelly LeGrand

P.O. Box 23577
 Jackson, Mississippi 39225
 Phone: (601) 576-3800
 Fax: (601) 576-3810

Staff Officer: Patsy Knowles
 Executive Division

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The data source is the Mississippi Gaming Commission's Budget Request for FY 2008.

TOTAL OPERATING BUDGET

FY 08	\$ 8,910,143
(Appropriated) FY 09	\$ 10,610,131

SOURCES OF FUNDING

Mississippi gaming operations are supported by general fund appropriations and specially dedicated funds generated through enforcement, investigations and other fees. Amounts contributed to the budget from special and general funds are shown below.

FY 08	
State Appropriations	\$ 3,780,711
Charitable Gaming	\$ 1,200,000
Investigation/Other Fees	\$ 3,929,432
FY 09 (Estimated)	
State Appropriations	\$ 3,709,613
Charitable Gaming	\$ 1,200,000
Investigation/Other Fees	\$ 5,700,518

EXPENDITURES ON SALARIES

The Mississippi Gaming Commission has a cooperative relationship with the Mississippi Highway Patrol. However, the Mississippi Gaming Commission performs all regulatory and law enforcement functions for casinos and bingo halls. The State Tax Commission also has authority over casinos for tax collection purposes.

Total Salary Expenditure FY 08	\$ 6,005,623
(Recommended) Expenditure FY 09	\$ 7,450,936

ALLOCATION OF EMPLOYEES

Total Number FY 08	135
--------------------	-----

ALLOCATION BY DEPARTMENT

Charitable Gaming	14
Enforcement	56
Investigations	23
Others	42



MISSOURI GAMING COMMISSION

Deputy Director of Administration: Alden Henrickson

3417 Knipp Drive
 Jefferson City, MO 65102
 Phone: (573) 526-4080

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates Charitable Bingo and Riverboat Gaming. The data source is the Missouri Gaming Commission's Annual Report.

TOTAL OPERATING BUDGET

FY 2008 Total	
Personal Services including fringe benefits	\$ 20,785,075
Expense and Equipment	\$ 1,943,115
Total Expended	\$ 22,728,190

Full Time Equivalent Employees 217

FY 2009 Budget	
Personal Services including fringe benefits	\$ 21,099,854
Expense and Equipment	\$ 2,003,115
Total Budgeted	\$ 23,102,969

Full Time Equivalent Employees 217

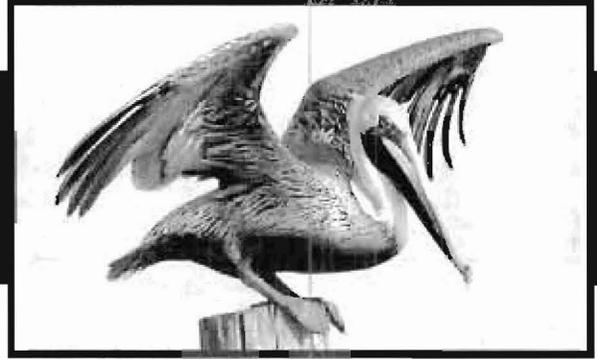
SOURCE OF FUNDING

Riverboat and Charitable Gaming operating funds are allocated through the state gaming commission fund upon recommendation of the Governor and approval of the Legislature. Funding sources for the Missouri Gaming Commission fund include licensing, admission, and other fees and reimbursable costs.

EXPENDITURES ON SALARIES

The Missouri Gaming Commission is assigned to the Missouri Department of Public Safety for budget purposes only. The Gaming Commission has a signed Memorandum of Understanding (MOU) with the Highway Patrol whose officers provide enforcement and regulatory services. The officers' salaries are paid by the Commission.

Video Poker





**FRANCHISE FEES BY TYPE
 FY 2007 - 2008**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	3,921	1,296	\$ 363,247,222	\$ 220,381,078	\$ 142,866,144	\$ 37,145,355
RESTAURANTS	2,634	881	177,067,390	108,989,172	68,078,218	17,700,432
HOTELS	79	11	6,365,704	4,121,687	2,244,017	583,447
RACE TRACKS & OTBs	933	12	110,687,519	70,641,047	40,046,472	9,010,470
TRUCK STOPS	6,994	178	1,160,186,140	739,290,384	420,895,756	136,791,222
TOTALS	14,561	2,378	\$ 1,817,553,975	\$1,143,423,368	\$ 674,130,607	\$ 201,230,926

APPLICATION FEES	721,200
RENEWAL FEES	1,033,900
DEVICE OPERATION FEES	8,514,273
CIVIL PENALTIES & INTEREST	110,310
PROCESSING FEES	127,500
TOTAL	\$ 10,507,183
TOTAL FEES COLLECTED	\$ 211,738,109

Numbers are rounded to the nearest whole dollar amount.



VIDEO GAMING DATA BY PARISH
FY 2007 – 2008

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	54	496	\$ 65,593,274	\$ 42,625,921	\$ 22,967,353	\$ 7,275,058	\$ 1,685,622	\$ 5,589,437
Assumption	30	154	13,638,322	8,609,267	5,029,055	1,519,418	351,562	1,167,856
Avoyelles	29	151	15,506,615	9,366,308	6,140,306	1,890,549	433,946	1,456,603
Bossier	69	347	25,648,627	15,576,012	10,072,615	2,965,266	684,098	2,281,168
Caddo	144	920	81,009,500	48,624,445	32,385,054	9,765,801	2,270,473	7,495,328
Calcasieu	119	959	123,585,110	78,215,661	45,369,450	14,253,037	3,300,996	10,952,041
Cameron	7	21	1,231,095	693,200	537,896	139,854	33,600	106,254
Desoto	10	214	23,704,166	15,290,308	8,413,858	2,711,118	625,269	2,085,849
East Carroll	8	24	2,554,812	1,473,221	1,081,591	281,215	66,062	215,153
Iberville	44	280	41,694,222	25,657,615	16,036,607	5,041,778	1,166,903	3,874,875
Jefferson	535	2,055	271,602,100	166,945,427	104,656,673	27,007,959	6,218,015	20,789,944
Jefferson Davis	22	152	18,453,483	11,986,865	6,466,619	2,011,559	466,097	1,545,462
Lafourche	125	898	108,748,667	69,846,078	38,902,588	11,999,938	2,784,865	9,215,073
Madison	24	267	34,216,264	20,889,907	13,326,358	4,261,523	980,093	3,281,430
Orleans	376	1,359	149,725,288	91,257,003	58,468,285	16,573,160	3,822,240	12,750,920
Plaquemines	27	122	18,178,688	11,385,217	6,793,471	1,979,693	461,662	1,518,031



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2008-2009

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Pointe Coupee	34	216	20,024,071	12,490,674	7,533,397	2,324,062	545,569	1,778,493
Red River	10	99	14,801,294	9,689,581	5,111,713	1,595,094	368,988	1,226,106
St. Bernard	51	234	43,706,262	27,536,360	16,169,902	4,787,958	1,102,097	3,685,861
St. Charles	49	333	30,928,337	19,312,798	11,615,539	3,484,981	812,770	2,672,211
St. Helena	21	441	72,227,737	45,478,846	26,748,892	8,655,480	1,997,239	6,658,241
St. James	25	327	50,860,923	33,054,384	17,806,540	5,713,140	1,333,582	4,379,558
St. John	47	381	51,929,442	33,013,234	18,916,208	5,499,462	1,272,852	4,226,610
St. Landry	85	595	58,744,344	37,996,175	20,748,169	6,153,155	1,426,659	4,726,496
St. Martin	97	945	133,837,879	87,326,924	46,510,955	14,552,179	3,390,768	11,161,411
St. Mary	72	425	46,483,633	29,503,073	16,980,561	5,179,247	1,196,560	3,982,687
Tensas	13	39	4,052,973	2,456,263	1,596,710	415,147	95,793	319,354
Terrebonne	164	982	142,180,689	91,400,246	50,780,443	15,273,165	3,530,613	11,742,552
Webster	26	388	43,513,510	27,190,759	16,322,751	5,201,961	1,213,343	3,988,619
West Baton Rouge	45	617	97,006,948	61,137,196	35,869,751	11,246,851	2,604,468	8,642,383
West Feliciana	16	120	12,165,701	7,394,403	4,771,298	1,472,118	338,828	1,133,289
TOTALS	2,378	14,561	\$1,817,553,976	\$1,143,423,368	\$674,130,607	\$201,230,926	\$46,581,631	\$154,649,295

The 31 parishes listed above voted to continue video poker on November 5, 1996.
 Figures are rounded to the nearest whole dollar amount.

Source: Louisiana State Police (Video Gaming Division) and State Treasurer



**VIDEO GAMING DATA BY CLASSIFICATION
 FY 2007 - 2008**

Video gaming devices are classified into five (5) different types according to the establishment in which the devices are located. The amount of the franchise fee is based on a percentage of net gaming proceeds according to the following table:

<u>Type</u>	<u>Description</u>	<u>Franchise Fee %</u>
1	Bars and Lounges	26.0%
2	Restaurants	26.0%
3	Hotels/Motels	26.0%
4	Racetracks & OTB's	22.5%
5	Truck Stops	32.5%

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2008.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>DEVICES</u>	<u>ESTABLISHMENTS</u>
1	\$ 142,866,144	\$ 37,145,345	3,921	1,296
2	68,078,218	17,700,432	2,634	881
3	2,244,017	583,447	79	11
4	40,046,472	9,010,470	933	12
5	420,895,756	136,791,222	6,994	178
TOTAL	\$ 674,130,607	\$ 201,230,926	14,561	2,378

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division)



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 2007 - 2008**

RECEIPTS

Franchise Fees	\$ 201,230,926
Other Fees and Penalties	<u>10,507,183</u>
TOTAL COLLECTED	\$ 211,738,109

EXPENDITURES

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	46,581,631
Horsemen's Purse Supplemental Fund	3,323,584
Louisiana State Police Budget	4,886,905
Attorney General Budget	1,519,509
Management and Finance Budget	1,963,769
Compulsive and Problem Gaming Fund	<u>500,000</u>
TOTAL EXPENDITURES	\$ 64,175,398
Amount Transferred to General Fund Per Act 67/XO KBB 2005-82	1,115,489
Fees Less Expenditures	147,562,711
Amount Transferred to Current Year Per Act 16 of 2005 Regular Session	0
TRANSFERRED TO GENERAL FUND	\$ 148,678,200

Figures are rounded to the nearest whole dollar amount.



**LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2008-2009**

	<u>1991-93</u>	<u>1993/94</u>	<u>1994/95</u>	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>
No. of Devices	10,074	13,490	15,414	15,719	14,851	14,996
RECEIPTS:						
Franchise Fees	\$ 42,669,000	\$ 92,910,000	\$ 141,489,000	\$ 163,856,000	\$ 173,327,000	\$ 183,579,000
Statutory Fairgrounds Exemption				\$ (-2,500,000)	\$ (-2,500,000)	\$ (-566,000)
Other Fees, Interest and Penalties	\$ 13,100,000	\$ 14,875,000	\$ 10,770,000	\$ 11,165,000	\$ 10,262,000	\$ 10,585,000
Total Fees Collected	\$ 55,769,000	\$ 107,785,000	\$ 152,259,000	\$ 172,521,000	\$ 181,089,000	\$ 193,598,000
EXPENDITURES:						
District Attorneys & Asst. Dist. Atys.	\$ 4,744,000	\$ 4,845,000	\$ 5,400,000	\$ 5,348,000	\$ 5,400,000	\$ 5,205,000
Local Government	\$ 9,084,000	\$ 20,142,000	\$ 32,029,000	\$ 37,636,000	\$ 37,525,000	\$ 40,848,000
Horsemen's Purse Supplement Fund	0	0	\$ 2,541,000	\$ 2,880,000	\$ 3,037,000	\$ 3,250,000
Budget -- LSP/AG/OMV	\$ 5,468,000	\$ 2,816,000	\$ 4,516,000	\$ 4,515,000	\$ 4,347,000	\$ 4,400,000
Compulsive and Problem Gaming Fund	0	0	0	\$ 150,000	\$ 150,000	\$ 150,000
Total Expenditures	\$ 19,296,000	\$ 27,803,000	\$ 44,486,000	\$ 50,529,000	\$ 50,459,000	\$ 53,853,000
Seed Adv/Carry	0	0	-137,000	137,000	0	0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)						
Amount Transferred to Current Year (Act 16)	0	0	0	0	0	0
Transferred to General Fund	\$ 36,473,000	\$ 79,982,000	\$ 107,636,000	\$ 122,129,000	\$ 130,630,000	\$ 139,745,000

Figures are rounded to the nearest whole dollar amount.

Source: Louisiana State Police, Video Gaming Division and Department of the Treasury

	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>
No. of Devices	15,638	12,937	13,424	13,720	14,551
RECEIPTS:					
Franchise Fees	\$ 188,714,000	\$ 135,242,000	\$ 144,764,070	\$ 155,942,916	\$ 162,156,607
Statutory Fairgrounds Exemption					
Other Fees, Interest and Penalties	\$ 10,370,000	\$ 9,717,000	\$ 10,099,001	\$ 8,658,592	\$ 12,799,529
Total Fees Collected	\$ 199,084,000	\$ 144,959,000	\$ 154,863,071	\$ 164,601,508	\$ 174,956,136
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
Local Government	\$ 43,424,000	\$ 30,107,000	\$ 32,552,000	\$ 34,945,308	\$ 37,511,792
Horsemen's Purse Supplement Fund	\$ 3,360,000	\$ 2,417,000	\$ 2,554,664	2,719,186	\$ 2,809,653
Budget - LSP/AG/OMV	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Compulsive and Problem Gaming Fund	\$ 500,000	\$ 500,000	\$ 500,000	500,000	500,000
Total Expenditures	\$ 57,084,000	\$ 42,824,000	\$ 45,406,664	\$ 47,964,494	\$ 50,621,445
Seed Adv/Carry	0	0	0	0	0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	0	0	0	0	0
Transferred to General Fund	\$ 142,000,000	\$ 102,135,000	\$ 109,456,407	\$ 116,637,014	\$ 124,334,691

	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/2008</u>	<u>TOTAL</u>
No. of Devices	14,296	14,297	13,571	14,014	14,561	
RECEIPTS:						
Franchise Fees	\$ 165,991,242	\$ 172,156,682	\$ 203,062,421	\$ 203,869,961	\$ 201,230,926	\$ 2,530,960,825
Statutory Fairgrounds Exemption						\$ (5,566,000)
Other Fees, Interest and Penalties	\$ 11,118,335	\$ 11,613,093	\$ 11,022,428	\$ 10,476,413	\$ 10,507,183	\$ 177,138,574
Total Fees Collected	\$ 177,109,577	\$ 183,769,775	\$ 214,084,849	\$ 214,346,374	\$ 211,738,109	\$2,702,533,399
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 84,942,000
Local Government	\$ 38,045,716	\$ 39,687,762	\$ 44,994,326	\$ 47,206,389	\$ 46,581,631	\$ 572,319,924
Horsemen's Purse Supplement Fund	\$ 2,830,005	\$ 2,919,077	\$ 3,407,143	\$ 3,420,394	\$ 3,323,584	\$ 41,468,706
Budget – LSP/AG/OMV	\$ 4,400,000	\$ 7,973,014	\$ 9,017,787	\$ 8,400,360	\$ 8,370,183	\$ 86,223,344
Compulsive and Problem Gaming Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 5,450,000
Total Expenditures	\$ 51,175,721	\$ 56,479,853	\$ 63,319,256	\$ 64,927,143	\$ 64,175,398	\$ 790,403,974
Seed Adv/Carry	0	0	0	0		0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)			2,150,000			2,150,000
Amount Transferred to Current Year (Act 16) Transferred to General Fund	0	2,862,500	2,862,500	0	1,115,489	0
	\$ 125,933,855	\$ 124,427,422	\$ 151,478,093	\$ 149,419,231	\$ 148,678,200	\$ 1,911,094,913



OTHER STATES

MONTANA

Montana Department of Justice
Gambling Control Division
2550 Prospect Avenue
P. O. Box 201424
Helena, Montana 59620
Phone: (406) 444-1971
Fax: (406) 444-9157

Montana has had video poker since 1985. The legislature enacted a 15% tax on video gambling machines in 1987. A rebound in the fourth quarter resulted in a VGM tax revenue 4.38 % increase in FY 2008 over FY 2007.

FY 2008 Montana Video Lottery Revenue	
Total Annual Gross Income	\$ 422,829,120
Video Gambling Tax Collected	\$ 63,424,368
Approximate Average Annual Gross Income Per Machine	23,042
Total Establishments at end of FY 2008	1,667
Average Number of Machines Reporting	22,226

As fiscal year 2008 ended approximately 80% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice Biennial Report for fiscal years 2007-2008, online services have made the permitting of video gambling machines much more convenient for gambling operators, and have substantially improved the accuracy of video gambling machine tax reporting.



OREGON

Oregon State Lottery Commission
 500 Airport Road SE
 Salem, Oregon 97301
 Phone: (503) 540-1000
 Fax: (503) 541-1068

Oregon began operating Video Lottery terminals (“VLTs”) in 1992 and now offers both line games and poker games. Oregon law permits qualifying retailers to have up to six Video Lottery terminals. Racetracks are allowed to have no more than ten machines. According to figures from the Oregon Lottery®, during fiscal year 2008, the VLTs had an approximate return of 92.61%. At the end of calendar year 2008, 2334 retailers (with on-premise liquor licenses) operated a total of 12,170 VLTs.

Video Lottery remains the largest source of revenue for the Oregon Lottery and represents 72.6% of total sales revenue. In fiscal year 2008, an additional \$34.5 Million of Video Lottery terminals were purchased and placed in service.

FY 2008 Oregon Video Lottery Revenue	
Sales	\$ 12,118,387,130
Other Distributable Income	10,641,348
Total Distributable Revenue	\$ 12,129,028,478
Distribution of Revenue	
Revenue Returned to the Public	
Prizes	\$ 11,222,416,625
Transfers Paid/Due to Economic Development Department	584,744,615
Total Revenue Returned to the Public	\$ 11,807,161,240
Administrative Expenses	289,842,218
Retained for Contingency Reserve	32,025,020
Total Revenue Distribution	\$ 12,129,028,478



WEST VIRGINIA

West Virginia Lottery Commission
312 MacCorkle Avenue S.E.
Post Office Box 2067
Charleston, West Virginia 25327
Phone: (304) 558-0500

Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 video lottery terminals. Presently 8,053 devices are in operation in 1,653 locations, limited to 5 devices per bar, or 10 devices per fraternal organization.

In general, profits from video lottery gaming fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State's Excess Lottery Revenue Fund, used to provide West Virginia students with college scholarships and to back bonds for economic development endeavors. West Virginia cities and counties also receive two percent of the State's revenues produced by the limited video lottery machines located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2008 and June 30, 2007 follows.

WV Video Lottery Revenue	2008	2007
Total Credits played	\$ 5,003,696,000	\$4,832,651,000
Credits (prizes) won	4,592,109,000	4,435,634,000
Gross terminal income	411,587,000	397,017,000
Administrative Costs	8,231,000	7,942,000
Gross profit	403,356,000	389,075,000
Commissions	205,637,000	206,127,000
Distributions to municipalities and counties	8,067,000	7,782,000
Limited video lottery revenues Available for distribution	\$ 189,652,000	\$ 175,166,000

Landbased





LANDBASED CASINO GAMING

LOUISIANA

Admissions through June 30, 2008 were 5,761,119. Revenue data is as follows:

FY 2007-2008

	Gross Gaming Revenue	State Tax Remittance
July	\$ 35,190,000	\$ 5,081,967
August	35,325,384	5,081,967
September	35,212,524	4,918,033
October	32,447,088	5,081,967
November	32,550,183	4,918,033
December	36,747,771	5,081,967
January	31,892,354	5,081,967
February	37,710,912	4,754,098
March	37,426,870	35,280,963 ¹
April	34,729,237	4,931,507
May	38,214,121	5,095,890
June	31,637,739	4,931,507
TOTAL	\$ 419,084,183	\$ 90,239,866

Admissions through June 30, 2007 were 2,749,660. Revenue data is as follows:

FY 2006-2007

	Gross Gaming Revenue	State Tax Remittance
July	\$ 31,597,717	\$ 5,095,890
August	32,728,890	5,095,890
September	33,020,658	4,931,507
October	30,684,006	5,095,890
November	32,626,972	4,931,507
December	33,633,129	5,095,890
January	31,971,229	5,095,890
February	30,230,154	4,602,740
March	37,350,864	29,005,046 ²
April	32,344,742	4,918,033
May	39,577,812	5,081,967
June	33,104,579	4,918,033
TOTAL	\$ 398,870,750	\$ 83,868,283

¹ Fees include a "true-up" payment of \$30,198,996. Pursuant to the Casino Operating Contract, the Casino Operator, JCC is required to pay the greater of the Minimum Payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year. For fiscal year 2007-2008 the Gross Gaming Revenues are \$419,530,219 and 21.5% of this amount is 90,198,997.

² Hurrah's New Orleans payments include a "true-up" payment of \$23,909,156. Pursuant to the Casino Operating Contract, the Casino Operator, JCC is required to pay the greater of the Minimum Payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year. For the fiscal year April 1, 2006 through March 31, 2007, the Gross Gaming Revenues were \$390,275,143, and 21.5% of this amount is \$83,909,156.



OTHER STATES

COLORADO

Division of Gaming

Director: Ron Kammerzell

Lakewood

1881 Pierce Street, Suite 112
 Lakewood, Colorado 80214-1496
 Phone: (303) 205-1355
 Fax: (303) 205-1342

Central City/Black Hawk:

142 Lawrence Street/P. O. Box 721
 Central City, Colorado 80427
 Phone: (303) 582-0529
 Fax: (303) 582-0535

Cripple Creek

350 West. Carr Avenue
 Cripple Creek, Colorado 80813
 Phone: (719) 689-3362
 Fax: (719) 689-3366

Colorado voters approved limited gaming in the three towns of Central City, Black Hawk and Cripple Creek in November 1990. Gaming establishments must be licensed by the state and are only allowed in specific areas of the three communities. The only games allowed are slot machines, poker and blackjack. The Constitutional amendment allowing limited gaming limits single wagers to no more than \$5, and only those persons 21 years of age or older are allowed to participate. Only 35 percent of the total square footage of a building may be devoted to gaming, with no more than 50 percent on a single floor. In addition, there can be no more than two non-contiguous licensed gaming areas on a single floor.

FY 2007-2008 TAX YEAR BASIS	
Total Devices	17,013
Total AGP	\$ 773,392,237
Gaming Taxes	\$ 108,176,397
No. of Accounts	44

Colorado gaming revenue distribution:

- 28% to the Colorado Historical Society for distribution as historical preservation grants; 20% (of the 28%) is distributed by the State Historical Society to the governing bodies of Cripple Creek, Central City and Black Hawk in proportion to the revenues generated in the respective cities; 80% (of the 28%) is used for historic preservation and restoration throughout the state.
- 12% to Gilpin and Teller County governments, in proportion to the gaming revenues generated in the respective counties; and
- 10% to the City governments of Black Hawk, Central City, and Cripple Creek, in proportion to the gaming revenues generated in the respective cities;
- 50.0% to the state General Fund, of which the following are designated:
 - 13% to the Local Government Limited Gaming Impact Fund,
 - \$20 million to the Colorado Travel & Tourism Promotion Fund (adjusted annually by rate of inflation), and
 - \$3.174 million to the New Jobs Incentives Cash Fund (adjusted annually by rate of inflation), and
 - \$1.587 million to the State Council on the Arts Cash Fund (adjusted annually by rate of inflation), and
 - \$634,979 to the Film Incentives Cash Fund (adjusted annually by rate of inflation), and
 - an annually determined amount to the Colorado Dept. of Transportation



MICHIGAN GAMING CONTROL BOARD

Executive Director: Richard Kalm

1500 Abbott Road, Suite 400
 East Lansing, MI 48823
 Phone: (517) 241-0040

Michigan has three (3) licensed casinos in the City of Detroit:

- **MotorCity Casino**
 On December 14, 1999, the MGCB issued a commercial casino license to Detroit Entertainment, LLC (doing business as MotorCity Casino).

- **Greektown Casino, LLC**
 On November 8, 2000, the MGCB issued a commercial casino license to Greektown Casino, LLC (doing business as Greektown Casino).

- **MGM Grand Detroit, LLC Casino**
 On July 28, 1999, the MGCB issued a commercial casino license to MGM Grand Detroit, LLC (doing business as MGM Grand Detroit Casino).

State of Michigan wagering tax rate

The tax rate paid to the State Gaming Casino Fund is currently 8.1%.

Calendar Year 2008 Revenue Data	
Total Adjusted Gross Receipts	\$1,255,093,417
Total State Wagering Tax (8.1%)	\$ 116,959,242

- On October 3, 2007, the combined wagering tax rate paid to the State of Michigan by the Detroit casinos rolled back from 12.1% to 8.1%. The wagering tax is divided between the State of Michigan and the City of Detroit. Effective December 31, 2007, the City of Detroit's portion went from 11.9% to 10.9%. Two thirds of the tax is paid to the State and one third to the City of Detroit. The Act provides that a State Wagering Tax be paid by the Detroit casino licensees to the State School Aid Fund to provide additional funding for K-12 public classroom education.



NEVADA GAMING CONTROL BOARD

1919 E. College Parkway
 Carson City, Nevada 89706
 Phone: (775) 684-7750

Senior Research Analyst: Frank Streshley

At the end of FY 07-08 there were over two hundred thousand (198,080) slot machines in Nevada, over six thousand one hundred (6,135) table games and approximately one thousand (1,001) poker tables.

Revenue data for FY 07-08

Gaming Win (Statewide)	\$ 12,500,947,911
Slots	\$ 8,269,722,047
Table games	\$ 4,231,225,864
State Gaming Taxes	\$ 980,052,427

Distribution of Funds

General Fund	\$ 927,508,205
Dedicated Funds (schools, counties)	\$ 52,544,222

**STATE GAMING LICENSE FEE AND TAX RATE SCHEDULE
 FOR NON RESTRICTED AND RESTRICTED LICENSEES**

I. **Nonrestricted Gaming License:** Issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.

A. Slot Machines:

1. **Annual Tax (NRS 463.385)**

Rates are \$250.00 per machine, payable in advance; computed on a prorated basis.

2. **Quarterly License Fee (NRS 463.375)**

Rates are \$20.00 per machine, payable in advance; no proration.

B. Games:

1. **Annual License Fee (NRS 463.380)**

Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.

Number of Games	Fee Due
1 game	\$100.00 total
2 games	\$200.00 total
3 games	\$400.00 total
4 games	\$750.00 total
5 games	\$1,750.00 total
6-7 games	\$3,000.00 total
8-10 games	\$6,000.00 total
11-13 games	\$650.00 for each game
14-16 games	\$1,000.00 for each game
17 or more games	\$16,000.00 plus \$200.00 for each game over 16



2. Quarterly License Fee (NRS 463.383): Payable in advance; no proration.

For nonrestricted licensees operating 10 or less games	
Number of Games	Fee due
1 game	\$12.50 total
2 games	\$25.00 total
3 games	\$50.00 total
4 games	\$93.75 total
5 games	\$218.75 total
6-7 games	\$375.00 total
8-10 games	\$750.00 total

For nonrestricted licensees operating more than 10 games	
Number of Games	Fee due
1-16 games	\$125.00 each game
17-26 games	\$2,000.00 plus \$1,200.00 for each game 17-26
27-35 games	\$14,000.00 plus \$700.00 for each game 27-35
36 or more games	\$20,300.00 plus \$25.00 for each game over 35

B. Monthly Percentage Fee (NRS 463.370)

Based on gross gaming revenue - payable on or before the 24th day of each month covering the preceding calendar month at the following rates:

- 3.5% of the first \$50,000 during the month, plus
- 4.5% of the next \$84,000 plus
- 6.75% of revenue exceeding \$134,000.

D. Live Entertainment Tax (NRS 368A)

Restricted licensees are subject to a Live Entertainment Tax if all of the following three criteria are met:

1. Live entertainment is offered on your premises.
2. An admission charge or drink minimum is collected.
3. The facility in which the live entertainment is provided has a maximum seating/occupancy capacity of at least 200 as determined by the state fire marshal or other official.

The tax is paid quarterly and is payable on or before the 10th day of the month following the end of the preceding calendar quarter.

Non-Restricted licensees who license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7500 are subject to a Live Entertainment Tax. For non-restricted locations who license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 200 and an admission charge is collected.

The tax rate is 10% of all amounts paid for food, refreshment, merchandise, and admission or similar charges while in live entertainment status. Live entertainment status commences either at the time entertainment starts or at the time when any charge such as admission, entertainment fee, minimum, cover, or similar charge is



paid, whichever is earlier. Non-Restricted licensees who offer live entertainment in an area with a maximum occupancy/seating of at least 7,500 are subject to a 5% tax on admission sales only.

Non-Restricted licensees who offer live entertainment in an area with a maximum occupancy/seating of at least 7,500 are subject to a 5% tax on admission sales.

The tax for non-restricted licensees is payable on or before the 24th day of each month covering the preceding calendar month.

II. "Restricted" Gaming License: Issued for the operation of not more than 15 slot machines and no other games.

A. Slot Machines:

1. Annual Tax (NRS 463.385)

\$250.00 per machine payable in advance; computed on a prorated basis

2. Quarterly License Fee (NRS 463.373)

Maximum \$1815, payable in advance; no proration.

NEW JERSEY

New Jersey Casino Control Commission **Director of Communications: Daniel Heneghan**
 Tennessee Avenue and Boardwalk
 Atlantic City, New Jersey 08401
 Phone: (609) 441-3422

Eleven landbased (11) casinos were in operation in New Jersey at the end of Calendar Year 2008. Casino revenues fell 7.6 percent in 2008, as a result of the overall national economic problems, growing competition from neighboring states, and a partial ban on smoking in casinos, according to Casino Control Commission Chair Linda M. Kassekert of the Casino Control Commission.

Calendar Year 2008	
Gross Revenue	\$4,545,502,577
State Taxes (8%)	\$360,250,310
Reinvestment obligations *	\$56,818,782

*Casinos are required to reinvest 1.25% of gross revenues in projects approved by the Casino Reinvestment Development Authority.

Use of Funds

New Jersey law requires that the state tax, 8% of casino adjusted gross revenue, shall be used for programs aiding senior citizens and the disabled, specifically including a pharmaceutical drug assistance program, an annual cash credit toward utility costs, a transportation assistance program and others.



PENNSYLVANIA

Pennsylvania Gaming Control Board
 P.O.Box 69060
 Harrisburg, Pennsylvania 17106-9060
 Phone: (717) 346-8300
 Website: www.pgcb.state.pa.us
 Email: PGCB@state.pa.us

Chairman: Mary DiGiacomo Colins
 Executive Director: Frank T. Donaghue

The Pennsylvania Gaming Control Board (PGCB) is charged with ensuring the integrity of the casino gaming industry and has jurisdiction over virtually all aspects of gaming in the Commonwealth. In addition, each slot machine in the Commonwealth is linked to a central control computer system that is under the control of the Pennsylvania Department of Revenue and is accessible to the PGCB. This system provides continuous monitoring of all slot machines and allows the Department of Revenue to calculate the appropriate tax assessments. In addition, the Pennsylvania State Police and the Pennsylvania Attorney General have a number of law enforcement responsibilities related to gaming. The administrative costs of each agency are borne directly by applicants and the licensed operators.

Each full gaming license authorizes a licensee to initially operate up to 3,000 slot machines and, upon approval, to operate up to 5,000 slot machines six months after venue opening. Each limited resort license authorizes the operation of up to 500 slot machines. The one-time fee associated with each Category 2 License (for stand-alone land based casinos) is \$50 million, and the fee for each Category 3 License (for resorts) is \$5 million. These licensing fees are deposited in the State Gaming Fund.

FY 2008 Gross Revenue and Distribution	
2008	\$ 788,734,246
2007	\$ 616,019,012
State	34%
Local government	4%
Economic development	5%

FY 2008	
Total casinos in operation ¹	7
Average number of machines reporting	N/A ²

¹ Pennsylvania has four new casino facilities currently under construction, all of which are scheduled to open in 2009.

² Pennsylvania has yet to set up an accounting system for this figure.



SOUTH DAKOTA

Commission on Gaming
 221 West Capitol Avenue
 Suite 101
 Pierre, South Dakota 57501
 Phone: (605) 773-6050
 Fax: (605) 773-6053

Executive Secretary: Larry Eliason
Director of Operations/Enforcement: Craig Sparrow

Deadwood Office:
 696 Main Street, 2nd Floor
 Phone: (605) 578-3074
 Fax: (605) 578-2263

DEADWOOD, SOUTH DAKOTA¹		
LANDBASED CASINO GAMING REVENUE		
GAMING ACTION	FY 07	FY 08
Total Gaming Action	\$1,043,967,219	\$ 1,117,636,023
Won By Bettors	949,590,617	1,016,119,860
Total Gross Revenue	94,376,602	101,516,162
LESS: City Slot Revenue	1,365,756	1,237,884
Adjusted Gross Revenue	\$ 93,010,845	\$ 100,278,278
Number of Licensed Devices	3,592	3,644
Support and Key Licensees	1,547	1,504
Number of Retail Locations	139	136

The tax rate is defined by SDCL 42-7B-28 and is 8% of the adjusted gross revenue. SDCL 42-7B-48 and 42-7B-48.1 establish the distribution structure of these taxes.

- 40% is transferred to the Department of Tourism
- 10% is paid to Lawrence County
- 50% remains in the Commission Fund

Each table game and slot machine, is assessed an annual device fee of \$2,000 payable before July 1, of each year. These device fees, all licensing fees, and all other miscellaneous revenue received are deposited with the state treasury in the Commission Fund.

In FY 08, the municipal proceeds paid to the City of Deadwood reached \$7,218,245 and according to 42-7B-48.1, the distribution of funds in excess of this amount changed.

- 70% of excess transferred to the State's general fund
- 10% was distributed to other municipalities in Lawrence County (pro rata according to population)
- 10% distributed to school districts in Lawrence County (pro rata based upon previous year's average daily membership)
- 10% to City of Deadwood

¹ In South Dakota, casino gaming is conducted only in the City of Deadwood.

Racetracks





LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

By Act 721 of the 1997 Regular Session, the Legislature authorized slot machine gaming at live horse racing facilities in St. Landry, Bossier and Calcasieu Parishes. Voters approved slot machine gaming in those parishes and taxing districts have been authorized and established.

By Act 352 of the 2003 Regular Session, the Legislature authorized limited slot machine gaming at the eligible facility in Orleans Parish. By Act 591 of the 2006 Regular Session, the Legislature authorized a maximum of seven hundred slot machines at the eligible facility in Orleans Parish.

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah's Racetrack & Casino in Bossier Parish commenced slot operations on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003. Slot machine gaming at the Fair Grounds commenced operation in a temporary facility on September 19th, 2007 with the permanent facility opening on November 7th, 2008.

Delta Downs Racetrack & Casino

Revenue for FY 07-08	TOTAL
Delta Downs' AGR	\$ 166,902,573
Minus Purse Supplements (15%)	\$ 25,035,385
Minus Executive Committee Breeders Assn. (3%)	\$ 5,007,077
Taxable Net Slot Machine Proceeds	\$ 136,860,110
State Tax (18.5%)	\$ 25,319,120

Harrah's Racetrack & Casino

Revenue for FY 07-08	TOTAL
Harrah's Louisiana Downs' AGR	\$ 91,494,528
Minus Purse Supplements (15%)	\$ 13,724,179
Minus Executive Committee Breeders Assn. (3%)	\$ 2,744,835
Taxable Net Slot Machine Proceeds	\$ 75,025,513
State Tax (18.5%)	\$ 13,879,720



Evangeline Downs

Revenue for FY 07-08	TOTAL
Evangeline Downs' AGR	\$ 107,954,303
Minus Purse Supplements (15%)	\$ 16,193,146
Minus Executive Committee Breeders Assn. (3%)	\$ 3,238,629
Taxable Net Slot Machine Proceeds	\$ 88,522,528
State Tax (18.5%)	\$ 16,376,668

Fair Grounds

Revenue for FY 07-08	TOTAL
Fair Grounds' AGR	\$ 18,023,838
Minus Purse Supplements (15%)	\$ 2,703,577
Minus Executive Committee Breeders Assn. (3%)	\$ 540,715
Taxable Net Slot Machine Proceeds	\$ 14,779,546
State Tax (18.5%)	\$ 2,734,216

Total State Tax.....\$ 58,309,724



OTHER STATES

ARKANSAS

Arkansas Racing Commission
1515 West Seventh Street
Suite 505
Little Rock, Arkansas 72201
Phone: (501) 682-1467

Manager: Ron Oliver

Approval

Electronic games of skill were authorized in March 2005, approved by local referendum in November 2005, and regulated by the Arkansas Racing Commission. The first machines began operating at Southland Park in West Memphis and Oaklawn Park in Hot Springs in November 2006. Both tracks offer Instant Racing, which is pari-mutuel wagering based on historic races; those games are not included in these figures.

Machine Details

Machines are at racetracks only.
Spinning reel or video electronic games of skill only; ticket or bills in, ticket out.
Total number of machines 1,080

Limits

No limits on bets or prizes; minimum prize payout is 83%.

Distribution of Gross Revenue

State tax	18.0%
City/town	1.5%
County	.5%
Purses	14.0%
Tracks	65.0%

Total Wagers

2007 \$221,520,992
2008 \$505,215,634

Total Payout

2007: \$204,521,298
2008: \$473,854,808



DELAWARE

State Lottery Office
 McKee Business Park
 1575 McKee Road, Suite 102
 Dover, Delaware 19904-1903
 Phone: (302) 739-5291

Assistant Operations Manager: Ed Parseghian

In December 1995, Video Lottery operations began at Delaware Park and Dover Downs. Delaware Park and Dover Downs now have 3,166 and 3,109 Video Lottery machines respectively. Harrington Raceway, which has been operating since August 1996, now has approximately 2,052 Video Lottery machines. Since its start, the Delaware Video Lottery has contributed more than \$2 billion to the General Fund. The following revenue data was reported for calendar year 2008.

Amount Played (Cash & Credits wagered)		\$ 7,618,504,200
Amount Won (Cash and Credits wagered returned as winnings)		\$ 7,029,581,200
Lottery Net Proceeds		\$ 588,923,000
Track Commissions	48%	\$ 277,851,100
Purse Increases	11%	\$ 65,483,200
Vendor Fees*	6%	\$ 35,031,000
State Share†	35%	\$ 210,557,700
(Before operating expenses of Lottery & State Police)		

Revenue from Delaware Video Lottery games is distributed:

- Approximately 48% is paid to the three tracks as commissions for operating the games.
- Approximately 36% is contributed to the State General Fund to help pay for state services.
- Approximately 11% goes toward increasing the size of the horse race purses.
- Approximately 5% goes toward leasing, servicing and upgrading the games, and for monitoring the games with the Lottery's central computer system.

* Central computer and terminal equipment

† Before operating expenses of Lottery and State Police



FLORIDA

Department of Business & Professional Wagering
 Division of Pari-Mutuel Wagering
 1940 North Monroe Street
 Tallahassee, Florida 32399
 Phone: (850) 487-1395

Director: David J. Roberts

A constitutional amendment authorizing Miami-Dade and Broward counties to hold referenda to determine if slot machines should be allowed in existing, licensed pari-mutuel facilities in those counties was approved by the voters at the November 2004 General Election. The amendment permits the Legislature to tax slot machine revenues and requires that those taxes supplement public education statewide. These referenda were held on March 8, 2005, and slot machine gaming was approved for the four pari-mutuel facilities in Broward County but failed in Miami-Dade County. The amendment was codified at Article X, s. 23 of the Florida Constitution, and permitted Miami-Dade County to hold another vote two years after the first referenda. A subsequent vote was held in Miami-Dade County on January 29, 2008 approving slot machines for an additional three racing facilities.

The Legislature implemented Chapter 551, Florida Statutes to establish the regulatory framework for all entities involved in the operation of slot machine gaming with regulatory responsibility placed in the Division of Pari-mutuel Wagering in the Department of Business and Professional Regulation.

Florida had three facilities that conducted slot machine gaming, using Class III, (Vegas style) slot machines in FY 2008.

Revenue for FY 2008	TOTAL
Credits in (Dollar Value)	\$ 3,023,981,126
Credits out (Dollar Value)	\$ 2,766,956,429
Net Slot Revenue	\$ 245,783,459
Revenue Due to the State*	\$ 122,891,730
Average Number of Machines	3,626

* Chapter 551.106, Florida Statutes imposed the tax rate on slot machine revenues at each facility as 50%. The tax is paid to the Division of Pari-Mutuel Wagering for immediate deposit into the Educational Enhancement Trust Fund of the Department of Education.



IOWA

Iowa Racing and Gaming Commission
 717 East Court Avenue, Suite B
 Des Moines, Iowa 50309
 Phone: (515) 281-7352

Administrator: Jack Ketterer

In Iowa, slot machine gaming is conducted at one (1) horse track and two (2) dog tracks. The Iowa Racing and Gaming Commission determines the number and type of machines placed in operation. From the total revenue, the state retains 19%, while 1% is divided equally between the city and county. Revenue data is as follows for FY 2007 - 2008:

FY 2007-2008

Admissions	6,743,593
Casino Square Footage	194,684
Adjusted Gross Revenue	\$ 462,973,620
City Tax	2,314,868
County Tax	2,314,868
Gamblers Treatment	2,314,868
State Tax	96,756,921
Regulatory Fee	3,359,244
Daily License Fee	198,400

MAINE

Maine Gambling Control Board
 87 State House Station
 45 Commerce Drive, Suite #3
 Augusta, Maine 04333-0087
 Phone: (207) 626-3900
 Email: Gambling.Board@maine.gov

Executive Director: Robert P. Welch

The Maine Gambling Control Board was created as a result of the "Governor's Gambling Control Legislation," enacted by the Legislature and signed into law by Governor John E. Baldacci on May 6, 2004. The Board oversees operations at the Racino at Bangor Historic Racetrack in Bangor, Maine which opened in November 2005.

2008 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)
\$ 626,556,657	\$ 50,515,382	\$ 6,265,566	\$17,257,428

39% of slots revenue, as mandated by the Legislature is distributed as follows:

- 3% Gambling Control Board administration
- 10% Harness Racing purses
- 3% Sire Stakes Fund
- 3% Agricultural Fair Support Fund
- 10% Healthy Maine
- 2% University of Maine System Scholarships
- 1% Maine Community College System Scholarships
- 4% Fund to encourage racing at Maine commercial harness racing tracks
- 2% For first 48 months and 1% thereafter - Fund to stabilize the state's off-track betting facilities
- 1% City of Bangor, host municipality



NEW MEXICO

New Mexico Gaming Control Board
 4900 Alameda Blvd. NE
 Albuquerque, New Mexico 87113
 Phone: (505) 841-9700

Executive Director: John Monforte

The New Mexico Gaming Control Board was established in 1997. In New Mexico slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for FY 2007 - 2008:

Gaming Machine Net Win	\$ 260,240,429
Gaming Tax	\$ 67,090,591
Amount Paid Into Horse Racing Purses	\$ 49,715,682
Amount Designated for Problem Gambling	\$ 621,446
Gaming Machines at end of FY 2008	3,183

NEW YORK

New York State Lottery
 1 Broadway Center, Suite 600
 Schenectady, New York 12301-7500
 Phone: (518) 388-3400

Executive Director: Robert J. McLaughlin

The New York Lottery Division has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Lottery to administer the games (to include the costs of terminal providers, central system, and Lottery personnel & administrative costs). Gaming facility operators receive a vendor fee as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for FY08. The fiscal year in New York covers 4/1/2007 – 3/31/2008.

Current Number of Operating Racinos	8
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	Approximately 3,741
Net Machine Income (FY 2008)	\$ 875 million
Cash Transfers for State Education (FY 2008)	\$ 504 million
Revenue Retained by Operator	<ul style="list-style-type: none"> • 32% commission, plus 8% marketing allowance on the first \$50 million annual net machine income. • 29% commission, plus 8% marketing allowance on annual net machine income between \$50-\$100 million. • 29% commission, plus 5% marketing allowance on annual net machine income between \$100-\$150 million. • 26% commission, plus 5% marketing allowance on annual net machine income exceeding \$150 million.
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004



PENNSYLVANIA

Pennsylvania Gaming Control Board
 P.O.Box 69060
 Harrisburg, Pennsylvania 17106-9060
 Phone: (717) 346-8300
 Website: www.pgcb.state.pa.us
 Email: PGCB@state.pa.us

Chairman: Mary DiGiacomo Colins
 Acting Executive Director: Frank T. Donaghue

The Pennsylvania Race Horse Development and Gaming Act (signed into law on July 5, 2004) created the Pennsylvania Gaming Control Board and authorized the Board to award 14 slot machine licenses at locations throughout the Commonwealth. Of the 14 available licenses, 7 (referred to as Category 1 Licenses) were initially allocated to racetracks, an additional 5 (referred to as Category 2 Licenses) were anticipated to be stand-alone land based casinos, and the remaining two (referred to as Category 3 Licenses) were limited licenses to be located at resort facilities.

The first Pennsylvania casino, a Category 1 (racetrack) facility, opened to the public on November 14, 2006. By the end of fiscal year 2007-08, a total of 7 Pennsylvania facilities were in operation.

Fiscal Year 2007-08 Revenues:

Wagers	\$17,288,615,432
Payouts	\$15,792,986,745
Gross Terminal Revenue ¹	\$ 1,404,753,259
State Tax (34%)	\$ 477,616,108
Local Share Assessment (4%) ²	\$ 56,190,130
Economic Development Fund (5%)	\$ 70,237,633
PA Race Horse Development Fund ³	\$ 168,570,390

The 34% gaming tax and various license and fee revenue are deposited into the State Gaming Fund. Under current law, an amount equal to \$1.5 million, or 0.1% of gross terminal revenue whichever is greater, is transferred annually from the Gaming Fund to the Compulsive and Problem Gambling Treatment Fund. Additional annual transfers from the Gaming Fund include \$5 million for Local Law Enforcement Grants, \$25 million to the General Fund for the Volunteer Fire Company Grant Program, \$2.40 per acre to local jurisdictions hosting specified forest reserves, and repayments to the Lottery Fund for property tax relief enacted under Act 1-2006 of the Special Session on Property Tax Relief. All remaining revenue in the State Gaming Fund is transferred to the Property Tax Relief Fund and used for general property tax relief.

Revenues deposited in the Economic Development Fund are used for projects throughout the state and are distributed based on a subsequently enacted capital budget. Revenues deposited in the PA Race Horse Development Fund are used to support various breeding programs, purses and health and pension benefits for horsemen.

¹ Gross terminal revenue is equal to wagers less payouts, adjustments and promotional credits.

² In general this assessment is split equally between the host county and the host municipality. In some cases the municipality is guaranteed 2%, or \$10 million, whichever is greater. In the event that the \$10 million minimum is applicable, it is paid in the form of a year-end catch-up payment. The local share assessment provided above does not include these catch-up payments.

³ This rate varies based on a statutorily imposed formula. The rate for all of 2007-08 was 12%.



RHODE ISLAND

Rhode Island Lottery Commission
 1425 Pontiac Avenue
 Cranston, Rhode Island 02920
 Phone: (401) 463-6500

Executive Director: Mr. Gerald S. Aubin

In Rhode Island, slot machine or video lottery gaming is conducted at two pari-mutuel facilities, Twin River and Newport Grand. Currently, Twin River has over 4,700 Video Lottery Terminals (VLTs) spread throughout three floors and Newport Grand has over 1,500 Video Lottery Terminals (VLTs) located throughout two floors. Newport Grand continues to undergo renovations, which will result in necessary space to install additional VLTs at the facility.

Fiscal year 2008 produced record Video Lottery sales totaling a 14.98% increase over fiscal year 2007. The following revenue data for the fiscal year ending June 30, 2008 was obtained from the Rhode Island Lottery's Comprehensive Annual Financial Report.

Total Sales	\$ 2,155,163,234
Commissions	181,939,172
Prize Awards Expense	1,677,389,397
Unclaimed Prize Recovery	217,269
Cost of Sales	1,859,111,300
Gross Profit	\$ 296,051,934
Video Commissions - Detail	
Facilities	\$ 130,549,872
Technology Providers	32,804,326
Central Communications Provider	11,940,379
City/Town	5,953,636



WEST VIRGINIA

West Virginia Lottery Commission
 312 MacCorkle Avenue S.E.
 Post Office Box 2067
 Charleston, West Virginia 25327
 (304) 558-0500

Deputy Dir. of Finance & Admin.: James Toney

Racetrack Video Lottery games were implemented in 1994 when the West Virginia Legislature passed the Racetrack Video Lottery Act, making video lottery terminals available to the four racetracks in the state subject to passage of local referendums. In September 1994, three racetracks began operating with 1,200 video lottery machines. A fourth racetrack began video gaming in September 1997. Effective June 1999, legislative action has allowed mechanical reel coin drop machines. In 2001, West Virginia passed the Limited Video Lottery Act, legalizing slot machines at bars and fraternal organizations. Locations are limited to five or ten machines, depending on the type of location (bars are limited to five machines each, and recognized fraternal organizations are limited to ten machines each). As of June 30, 2008, the West Virginia Lottery Commission had an average of 11,374 terminals available for play at the four racetracks in the state. The number of racetrack video lottery terminals at the four racetracks decreased from 11,385 in fiscal year 2007 to 11,374 in fiscal year 2008, while net revenue decreased 7.6 % from \$972.6 million for fiscal year 2007 to \$897.9 million for fiscal year 2008.

Revenue for FY 2008 is as follows:

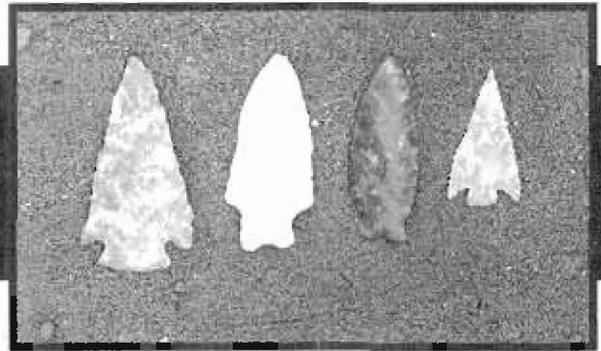
Credits played	\$ 9,309,131,830
Credits won	8,407,278,928
MWAP Contributions	<u>3,899,971</u>
Gross Terminal Revenue	\$ 897,952,931
Administrative Costs	\$ 17,523,621
Net Terminal Revenue	862,034,814

Racetrack video lottery revenues \$ 349,918,237
 available for distribution

FY- 2008 Racetrack video lottery revenues paid or accrued for State funds to conform with legislation:

State Lottery Fund	\$ 130,125,210
State Excess Lottery Revenue Fund	158,036,837
Capital Reinvestment Fund	17,987,932
Tourism Promotion Fund	11,264,088
Development Office Promotion Fund	3,072,024
Research Challenge Fund	4,096,032
Capitol Renovation & Improvement Fund	5,632,045
Parking Garage Fund	1,012,000
Cultural Facilities & Capitol Resources Fund	1,500,000
Capitol Dome & Capitol Improvements Fund	6,192,065
Workers Compensation Debt Reduction Fund	<u>11,000,000</u>
Total non-operating distributions	\$ 349,918,237

Indian Gaming





INDIAN GAMING

**CYPRESS BAYOU CASINO
 CHITIMACHA TRIBE OF LOUISIANA
 ST. MARY PARISH**

Fiscal Year Ending September 30, 2008

Total Casino Employees	1101
Native American Employees	52
Employee Wages Paid	\$23,234,381
Social Security and Medicare Taxes (employee portion)	\$2,078,611
Unemployment Compensation Insurance	\$75,781
Advertising	\$1,807,713
Expenditures for goods and services	\$64,000,547
a. Paid to Louisiana vendors	\$43,369,229
b. Paid to out of state vendors	\$20,631,317
Number of Louisiana based vendors	583
Parish Contribution	\$1,125,000
Other Donations Within the State	\$35,396
State and/or Parish Sales Taxes	\$641,868

**GRAND CASINO COUSHATTA
 COUSHATTA TRIBE OF LOUISIANA
 ALLEN PARISH**

Total Casino Employees	Not Provided
Native American Employees	Not Provided
Employee Wages Paid	Not Provided
Social Security and Medicare Taxes (employee portion)	Not Provided
Unemployment Compensation Insurance	Not Provided
Advertising	Not Provided
Expenditures for goods and services	Not Provided
a. Paid to Louisiana vendors	Not Provided
b. Paid to out of state vendors	Not Provided
Number of Louisiana based vendors	Not Provided
Parish Contribution	Not Provided
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided



**PARAGON AVOYELLES
TUNICA-BILOXI INDIAN TRIBE
AVOYELLES PARISH**

Total Casino Employees	Not Provided
Native American Employees	Not Provided
Employee Wages Paid	Not Provided
Social Security and Medicare Taxes (employee portion)	Not Provided
Unemployment Compensation Insurance	Not Provided
Advertising	Not Provided
Expenditures for goods and services	Not Provided
a. Paid to Louisiana vendors	Not Provided
b. Paid to out of state vendors	Not Provided
Number of Louisiana based vendors	Not Provided
Parish Contribution	Not Provided
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided



**TRIBAL PARISH CONTRIBUTIONS
MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE COMPACT
FY 07 - 08**

Quarter	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	\$ 0	\$ 0	\$ 193,552	\$ 193,552
2	0	0	109,185	109,185
3	0	0	286,247	286,247
4	0	0	203,946	203,946
Total	\$ 0*	\$ 1,125,000	\$ 792,929	\$ 792,929

Note: These proceeds were collected by the Office of Finance and Support Services, Division of Administration and are subsequently remitted to the local parish governments. *Pursuant to the terms of existing compacts, funds are no longer deposited with the Division of Administration for redistribution.

**If You or Someone You
Know May Have a
Gambling Problem, Call
Toll-Free: 1-877-770-STOP (7867)**

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