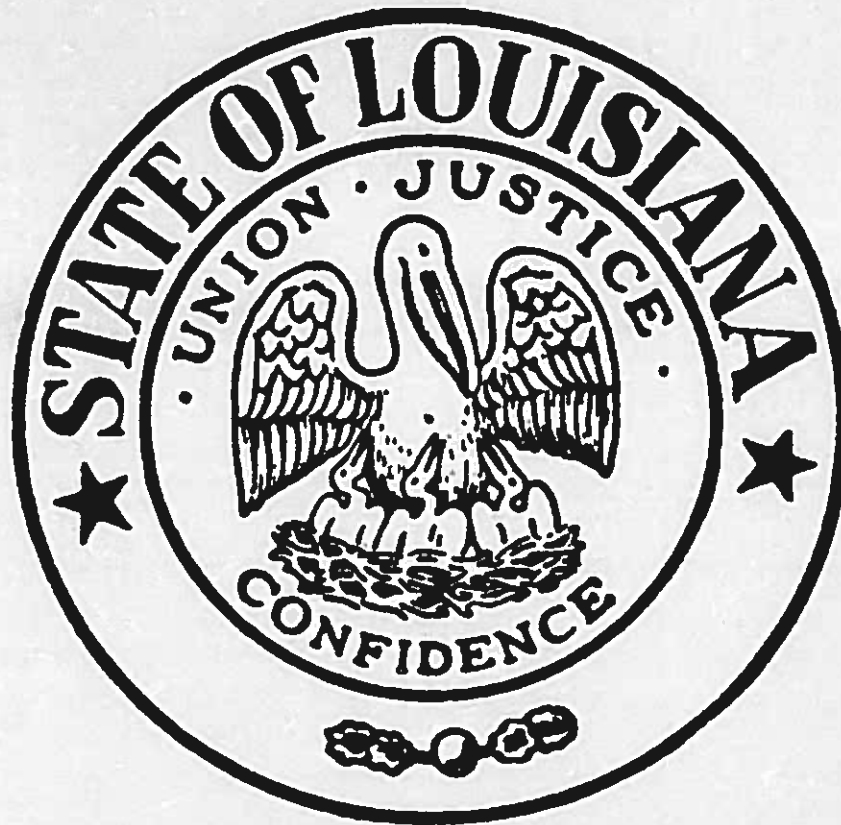


# **Louisiana Gaming Control Board**

**Report to the  
Louisiana State Legislature**



**2005 - 2006**



*State of Louisiana*  
*Gaming Control Board*

*KATHLEEN BABINEAUX BLANCO*  
*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.

## TABLE OF CONTENTS

Louisiana Gaming Control Board Mission Statement.....	i
Table of Contents.....	ii
Chairman’s Letter.....	1
Attorney General’s Gaming Division and Louisiana State Police Personnel.....	3
Acknowledgments.....	4
<b>RIVERBOAT</b> .....	<b>5</b>
Riverboat Activity Summary.....	7
Riverboat Economic Impact Figures.....	8
<b>DEMOGRAPHIC INFORMATION</b> .....	<b>11</b>
Riverboat Gaming Compliance Information.....	12
<b>RIVERBOAT CASINO GAMING -OTHER STATES</b> .....	<b>15</b>
Select Data-Other States - Riverboat Casinos, Budgetary Information.....	17
Illinois.....	18
Indiana.....	19
Iowa.....	20
Mississippi.....	21
Missouri.....	22
<b>VIDEO POKER</b> .....	<b>23</b>
Video Poker Franchise Fees by Type.....	25
Video Poker Gaming Data by Parish.....	26
Video Poker Gaming Data by Classification.....	28
Distribution of Video Poker Revenue.....	29
Cumulative Report of Video Poker Activities.....	30
<b>LANDBASED CASINO GAMING</b> .....	<b>33</b>
Louisiana.....	34
Other States-	
Colorado.....	35
Michigan.....	36
Nevada.....	37
New Jersey.....	40
South Dakota.....	41
<b>LIVE RACING FACILITY PARI-MUTUEL SLOT MACHINE GAMING</b> .....	<b>43</b>
Louisiana.....	44
Other States-	
Delaware.....	46
Iowa.....	47
Maine.....	47
New Mexico.....	48
New York.....	48
Rhode Island.....	49
West Virginia.....	50
<b>INDIAN GAMING</b> .....	<b>51</b>
Cypress Bayou-Chitimacha.....	52
Grand Casino-Coushatta.....	52
Paragon-Tunica Biloxi.....	53
Revenue from Tribal Compacts FY 2004-2005.....	54



**State of Louisiana**  
**Gaming Control Board**

**KATHLEEN BABINEAUX BLANCO**  
**GOVERNOR**

**H. CHARLES GAUDIN**  
**CHARIMAN**

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

In accordance with La. R.S. 27:15(B)(9)(b), the Louisiana Gaming Control Board submits its ninth annual report. These statistics reflect the status of gaming as it existed on June 30, 2005. The revenue from all sources is detailed with comparison to other states with similar forms of gaming. The report also details economic data in terms of employment, purchasing and local assistance.

Riverboat gaming was the dominant area of gaming activity. Adjusted gross revenue for fiscal year 2004-05 was \$1,567,247,632, with \$335,194,917 in fees to the state. This was an increase from 2003-04 of \$56,906.

Although the Shreveport – Bossier area remained the strongest market in the state, overall revenue from this area has continued to decline. This area, largely dependent on the Dallas - Fort Worth market, has suffered due to an Indian Casino in Oklahoma. This region provides nearly half of all riverboat revenue to the state. Hollywood Casino Shreveport emerged from bankruptcy and is currently owned and operated by Eldorado Resorts LLC d/b/a Eldorado Casino Shreveport.

The Lake Charles riverboat market reflected an increase in revenue for fiscal year 2004-2005 of \$7,487,040. This is largely due to the May 23, 2005 opening of the fifteenth and final licensed riverboat, L'Auberge du Lac.

Slot machines are in operation at three of the four licensed racing facilities. Delta Downs, Harrah's Louisiana Downs and Evangeline Downs combined contributed \$47,779,510 in fees during fiscal year 2004-05. Construction of the gaming facility at Churchill Downs Louisiana Horseracing Company in New Orleans was delayed due to Hurricane Katrina.

The Baton Rouge and New Orleans markets both showed slight increases in revenue for fiscal year 2005. Bally's has announced they will petition the board for a change of berth from New Orleans to St. Mary Parish.

The landbased casino in New Orleans continued to increase gross gaming revenue earning approximately 39 million dollars more in 2004-2005 compared to 2003-2004, with an increase in state fees of 8 million dollars. In addition, construction of Harrah's hotel should be completed by September, 2006.

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

Video poker produced a 6.1 million dollar increase in franchise fees paid to the state in fiscal year 2005 compared to fiscal year 2004. The number of locations of bars decreased slightly and the number of restaurants, hotels and off-track betting stations remained nearly the same. An additional eight truckstops were licensed for a total of 14,297 video gaming devices in play.

At this point we must briefly mention Hurricanes Katrina and Rita. Currently, three riverboat casinos, Harrah's Star and Harrah's Pride in Lake Charles, and Bally's in New Orleans, and approximately 512 video gaming establishments remain closed as a result of the hurricanes. It is too early to make any assessment concerning the long term fiscal impact these hurricanes will have on the gaming industry. More detailed information will be provided in our annual report next year when figures for the 2005-06 fiscal year have been compiled.

This report contains limited statistical information on one of the three Indian-owned casinos. The tribes are neither required to pay any fee directly to the State nor are they 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 for its continued cooperation in voluntarily providing the information shown in this and previous reports.

In summary, video poker produced a relatively stable franchise fee to the state. The landbased casino pays over its required 60 million dollars a year because of increased gross revenue. The riverboat casino segment produced only a slight increase due in large part to increased competition from out of state in the major Shreveport - Bossier area, and competition in state from slot machines at racing facilities.

**Respectfully submitted:**

**H. Charles Gaudin, Chairman  
Robert M. Fleming, Vice-Chairman  
James G. Boyer, Secretary/Treasurer  
Dennis R. Kinchen  
William D. Lastrapes  
Marcia D. Morgan  
Rupert R. Richardson  
M.J. "Kelly" Simoneaux  
Cynthia Bridges  
Col. Henry Whitehorn**



## **ATTORNEY GENERAL'S GAMING DIVISION**

Charles C. Foti, Jr., Attorney General  
Kerry Kissel, Director  
Leonce Gautreaux, Deputy Director  
Tom Warner, Senior Counsel  
L. Rand Dennis, Senior Counsel

### **Section Chiefs**

Deborah McCrocklin, Licensing, Compliance and Corporate  
Rand Dennis, Litigation and Adjudication  
Tom Warner, General Gaming

## **LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION**

Colonel Henry Whitehorn, Superintendent  
Lt. Colonel Geoffrey Bordelon, Deputy Superintendent, Investigations  
Major Genny May, Commander, Gaming Enforcement Division  
Captain Michael Noel, Gaming Licensing Section  
Captain Joseph Lentini, Gaming Enforcement Section  
Susan Demouy, Director, Gaming Enforcement Audit Section

Lt. Rhett Trahan, Gaming Enforcement Section  
Lt. Scott Reggio, Gaming Enforcement Section, Executive Officer/Administration/Operations  
Lt. Jesse Perry, Gaming Enforcement Section, Indian  
Lt. Jules Pinero, Gaming Enforcement Section, Licensing



## **ACKNOWLEDGMENTS**

The Board wishes to acknowledge those who made special contributions to the preparation of this report:

### **Department of Justice, Gaming Division**

Ann B. Dugas, Paralegal  
Tom Warner, Senior Counsel  
James A. Smith, Assistant Attorney General, Indian Gaming

### **Department of Justice, MIS Section**

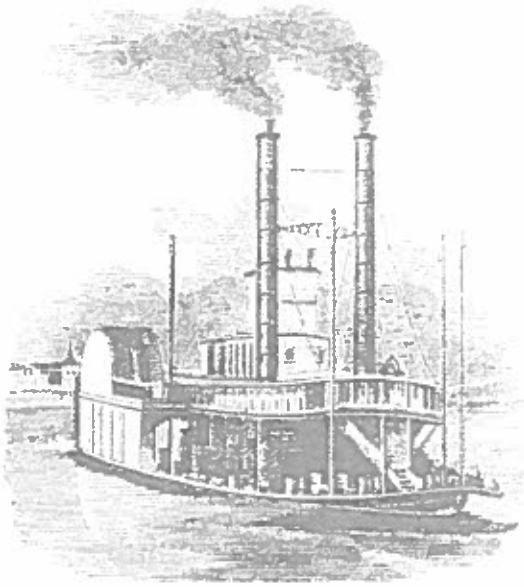
Connie Mathis, MIS Specialist

### **Louisiana State Police**

Susan Demouy, Audit Director  
Charlotte McGarr, Audit Manager  
Jeff Traylor, Audit Manager  
Janice Adolph, Audit Supervisor  
Donna Jackson, Corporate Securities Audit Supervisor  
Robert Tucker, Jr., Accounting Specialist Supervisor  
Donna Stevens, Accountant III

### **Casino Association of Louisiana**

Vicki Duty, Executive Assistant  
Wade Duty, Executive Director



# *Riverboat*

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**LOUISIANA STATE POLICE  
 RIVERBOAT GAMING ACTIVITY SUMMARY  
 FISCAL YEAR 2004 - 2005**

Licensee	Location	Date of		Admissions	Total AGR	Fee Remittance
		Commencement	Termination			
Belle of Orleans, L.L.C.	Bally's Casino-New Orleans	07/07/95		1,336,569	\$ 58,777,473	\$ 10,873,833
Catfish Queen Partnership in Commendam	Argosy Casino- Baton Rouge	09/30/94		1,323,290	88,299,266	18,984,342
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96		2,313,406	151,865,884	32,651,165
Harrah's Lake Charles, L.L.C.	Harrah's-Lake Charles	12/08/93		1,816,567	102,703,373	22,081,225
Harrah's Star Partnership	Harrah's-Lake Charles	10/24/93		1,040,658	50,158,952	10,784,175
Hollywood Casino Shreveport	Hollywood Casino - Shreveport	12/20/00		3,292,132	119,304,031	25,650,367
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	07/09/94		3,048,802	246,978,313	53,100,337
Louisiana Casino Cruises, Inc	Casino Rouge-Baton Rouge	12/28/94		1,502,179	110,625,998	23,784,590
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	05/20/94		2,054,261	105,717,376	22,729,236
PNK (Bossier City), Inc.	Boomtown-Bossier City	10/04/96		2,188,094	101,258,737	21,770,628
PNK (Harvey), L.P.	Boomtown Casino-Harvey	08/06/94		2,421,931	120,596,011	25,928,142
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac	05/23/05		588,174	28,313,129	6,087,323
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	05/20/04		3,059,792	143,865,699	30,931,125
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95		780,295	25,574,557	5,498,530
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	09/05/94		1,544,503	113,208,833	24,339,899
<b>TOTALS</b>				<b>28,310,653</b>	<b>\$ 1,567,247,632</b>	<b>\$ 335,194,917</b>

Source: LOUISIANA STATE POLICE (Casino Gaming Division)



LOUISIANA RIVERBOAT CASINO INDUSTRY  
ECONOMIC IMPACT FIGURES FY 2004 - 2005

License	Belle of Orleans (5)	Belle of Baton Rouge (7)	Boomtown Harvey	Boomtown Bossier City	Casino Rouge Baton Rouge	Harrah's Pride Lake Charles	Harrah's Star Lake Charles	Eldorado Casino (6)	L'Auberge Du Lac
Location	New Orleans	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Lake Charles	Bossier City	Lake Charles
Start Date	Jul. 1995	Aug. 1994	Aug. 1994	Oct. 1996	Dec. 1994	Dec. 1993	Dec. 1993	Dec. 2000	May 2005
State franchise fee	\$10,873,833 (8)	\$ 18,984,342	\$ 25,928,142	\$ 21,770,628	\$ 23,784,590	\$ 22,081,225	\$10,784,175	\$ 25,650,367	\$ 6,087,323
Local fees	\$ 3,993,238	\$ 3,308,229	\$ 7,235,761	\$ 5,467,974	\$ 3,759,998	\$ 4,311,995	\$ 4,105,112	\$ 2,620,064	\$ 1,206,251
Property taxes	\$ 588,985	\$ 437,326	\$ 676,034	\$ 1,468,790	\$ 604,459	\$ 792,858	\$ 792,858	\$ 4,431,822	\$ 9,391
Payroll(includes tips)	\$ 12,078,006	\$ 17,782,203	\$ 23,167,763	\$ 22,504,306	\$ 19,926,367	\$ 15,543,252	\$11,148,523	\$ 38,075,002	\$ 14,890,123
Benefits (1)	\$ 3,140,282	\$ 4,767,226	\$ 6,023,618	\$ 5,851,120	\$ 5,385,998	\$ 4,041,246	\$ 2,898,616	\$ 8,217,863	\$ 4,187,926
Employment (F/T)		689	918	728	825	864 (10)	577 (10)	1,684	1,743
Employment (fles)	413	746	788	705	710			1,400	2,456
Procurement (total (2))	\$ 25,758,625	\$ 12,162,970	\$ 20,560,294	\$ 28,773,078	\$ 10,804,459	\$ 28,247,424	\$11,409,157	\$ 33,715,487	\$ 20,262,360
Minority	\$ 1,694,894	\$ 1,449,107	\$ 4,730,129	\$ 2,315,145	\$ 1,603,938	\$ 1,721,608	\$ 1,668,452	\$ 8,331,158	\$ 1,792,361
Woman	\$ 1,360,097	\$ 2,957,042	\$ 5,678,602	\$ 5,077,517	\$ 3,717,205	\$ 2,211,353	\$ 2,139,401	\$ 10,551,891	\$ 3,472,676
Capital investments/improvements 04 -05	\$ 7,516,761	\$ 3,662,042	\$ 1,941,625	\$ 4,726,166	\$ 5,400,946	\$ 2,442,750	\$ 2,442,750	\$ 3,900,031	\$ 349,853,001
Capital investments/improvements cumulative	\$ 78,051,013	\$ 76,951,378	\$102,573,207	\$135,340,859	\$ 83,367,571	\$182,208,894	\$49,833,724	\$197,403,140	\$ 349,853,001
Charitable contributions 2004 - 2005	\$ 8,158	\$ 188,023	\$ 154,817	\$ 90,840	\$ 187,797	\$ 14,450	\$ 14,450	\$ 74,567	\$ 49,025
Charitable contributions cumulative	\$ 808,323	\$ 861,785	\$ 1,692,708	\$ 2,206,742	\$ 2,335,132	\$ 203,302	\$ 203,302	\$ 699,965	\$ 49,025
Development plans		0	\$ 3,400,000	0	\$ 11,821,698	0	0	Not Available	\$ 26,232,918
Admissions	855,201	1,323,290	2,421,920	2,188,094	1,502,179	1,797,384	1,019,745	3,292,132	588,174
Percentage of visitors (3)	20%	5%	5%	82%	26%	89.5%	89.5%	89.5%	75%
Estimate of visitors	171,040	66,164	121,096	1,794,237	390,566	1,608,659	912,672	2,946,458	441,130
Visitors spending (4)	\$ 8,552,010	\$ 3,308,225	\$ 6,054,800	\$ 89,711,850	\$ 19,528,300	\$ 80,432,934	\$45,633,589	\$147,322,900	\$ 22,056,525

(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 Casino Association conservatively calculates a visitor spends \$50/day

(5) Former Belle of Orleans/Bally's Casino vessel purchased by Columbia Sussex June 2005

(6) Former Hollywood Casino, purchased by Eldorado Resorts July 2005

(7) Former Argosy Casino, purchased by Columbia Sussex October 2005

(8) Bally's: Graduated % of AGR 18.5%, \$0-6M/month; 20.5%, \$6-8M/month; 21.5%.; over \$8 M month; all other licensees, 21.5%



LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2005-2006

LOUISIANA RIVERBOAT CASINO INDUSTRY  
 ECONOMIC IMPACT FIGURES FY 2004 - 2005

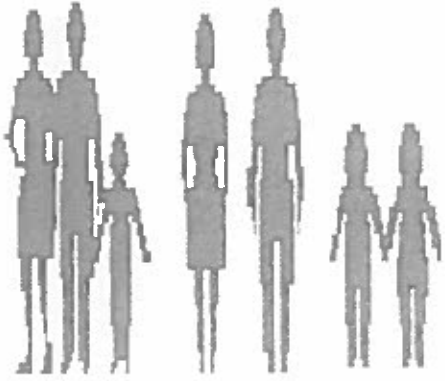
License	Horseshoe Bossier City Jul. 1994	Isle of Capri Bossier City May 1994	Isle/Grand Palais Lake Charles Jul. 1996	Isle/St. Charles Lake Charles Jul. 1995	Treasure Chest Kenner Sept. 1994	Sam's Town Shreveport May 2004	Totals
State franchise fee	\$ 53,100,337	\$ 22,729,236	\$ 32,651,165	\$ 5,498,530	\$ 24,339,899	\$ 30,931,125	\$ 335,194,917
Local fees	\$ 9,089,838	\$ 1,659,763	\$ 6,984,670	\$ 1,592,035	\$ 6,434,056	\$ 6,829,601	\$ 68,598,585
Property taxes	\$ 3,646,489	\$ 1,616,958	\$ 367,961	\$ 1,423,565	\$ 520,961	\$ 4,212,871	\$ 21,591,328
Payroll(includes tips)	\$ 70,680,237	\$ 22,130,863	\$ 11,409,899	\$ 29,339,740	\$ 24,794,363	\$ 28,789,401	\$ 362,260,048
Benefits (1)	\$ 19,156,585	\$ 6,953,882	\$ 3,720,690	\$ 9,567,488	\$ 8,402,240	\$ 7,977,112	\$ 92,074,029
Employment (F/T)	2,465	1,076	351	701	929	1,417	13,523
Employment (ftes)	2,053	979	361	928	880	1,137	13,556
Procurement (total (2))	\$ 43,998,756	\$ 19,379,469	\$ 6,399,167	\$ 24,624,893	\$ 18,128,111	\$ 21,774,899	\$ 325,999,149
Minority	\$ 13,243,586	\$ 3,519,726	\$ 1,694,980	\$ 2,883,229	\$ 1,451,996	\$ 4,747,754	\$ 52,848,063
Woman	\$ 13,752,748	\$ 4,128,529	\$ 1,276,555	\$ 4,593,716	\$ 4,044,831	\$ 7,357,495	\$ 72,319,658
Capital investments/improvements 04 -05	\$ 40,490,481	\$ 8,748,554	\$ 8,486,522	\$ 15,598,433	\$ 3,671,116	\$ 12,979,571	\$ 471,860,749
Capital investments/improvements cumulative	\$ 261,324,202	\$ 188,447,517	\$ 63,383,307	\$ 140,546,660	\$ 154,463,969	\$ 255,658,204	\$ 2,319,406,646
Charitable contributions 2004 - 2005	\$ 635,907	\$ 126,713	\$ 11,212	\$ 251,186	\$ 76,774	\$ 46,550	\$ 1,930,469
Charitable contributions cumulative	\$ 6,439,787	\$ 3,779,078	\$ 565,222	\$ 3,199,726	\$ 2,155,392	\$ 4,286,281	\$ 29,485,770
Development plans	\$ 2,000,000	\$ 5,431,000	\$ 2,822,000	\$ 10,582,000	\$ 5,000,000	\$ 2,228,142	\$ 69,517,758
Admissions	3,077,816	2,054,261	2,313,406	780,295	1,544,503	3,055,114	27,813,514
Percentage of Visitors (3)	75%	88%	81%	81%	11%	75%	59.5%
Estimate of visitors	2,308,362	1,807,749	1,873,858	632,038	169,895	2,291,335	17,535,259
Visitors spending (4)	\$ 115,418,100	\$ 90,387,484	\$ 93,692,943	\$ 31,601,947	\$ 8,494,766	\$ 11,466,775	\$ 773,663,148

(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 Casino Association conservatively calculates a visitor spends \$50/day



# *Demographic Information*

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LOUISIANA GAMING CONTROL BOARD  
REPORT TO THE LOUISIANA STATE LEGISLATURE  
2005-2006

RIVERBOAT GAMING CALENDAR YEAR 2005

LICENSEE	LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, L.L.C. (1)	Bally's Casino - New Orleans	\$ 10,905,593	555	543	471	318
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	18,224,124	1093	1029	660	548
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	8,244,065	414	395	208	228
Harrah's Lake Charles, L.L.C. (1)	Harrah's-Lake Charles	16,118,670	820	800	432	478
Harrah's Star Partnership (1)	Harrah's-Lake Charles	11,969,065	612	595	322	385
Hollywood Casino Shreveport	Hollywood Casino-Shreveport	30,960,033	1717	1695	1232	1050
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	42,486,496	2,441	2,408	1,556	1,354
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	11,690,195	843	836	522	438
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	22,114,000	1,110	1,096	785	661
PNK (Bossier City), Inc.	Boomtown-Bossier City	31,412,433	923	911	626	575
PNK (Harvey), L.P.	Boomtown Casino-Harvey	18,604,309	893	885	471	517
PNK (Lake Charles), L.L.C. (2)	L'Auberge Du Lac	47,275,560	2351	2219	1064	1296
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	26,905,900	1,426	1,387	973	836
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	21,011,825	1,049	1,011	527	569
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	22,260,781	909	905	438	493
<b>TOTAL</b>		<b>\$ 340,183,049</b>	<b>17,156</b>	<b>16,715</b>	<b>10,287</b>	<b>9,746</b>

Dollar figure amounts are rounded to the nearest dollar.

\* Averages over calendar year

(1) Third quarter statistics were not reported because of property closure due to Hurricane Rita.

(2) First quarter statistics not included due to May 05 opening date.



LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2005-2006

RIVERBOAT GAMING CALENDAR YEAR 2005

LICENSEE	LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, L.L.C. (1)	Bally's Casino – New Orleans	\$ 3,439,012	\$ 1,640,956	\$ 1,328,775
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	7,046,574	1,493,276	3,007,863
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	2,615,205	1,639,802	1,162,899
Harrah's Lake Charles, L.L.C. (1)	Harrah's-Lake Charles	6,685,560	657,484	1,184,000
Harrah's Star Partnership (1)	Harrah's-Lake Charles	6,266,260	661,984	1,156,340
Hollywood Casino Shreveport	Hollywood Casino-Shreveport	18,585,580	7,898,977	10,288,331
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	27,059,832	10,976,164	13,410,797
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	8,170,972	1,558,977	2,628,811
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	14,285,189	3,272,568	3,808,498
PNK (Bossier), Inc.	Boomtown-Bossier City	9,205,382	2,545,246	4,975,367
PNK (Harvey), L.P.	Boomtown Casino-Harvey	16,165,332	3,990,526	4,993,148
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town -Shreveport	12,861,358	3,911,843	4,332,003
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	17,482,053	2,475,380	4,230,444
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	8,229,177	1,114,766	2,874,437
PNK (Lake Charles), L.L.C. (2)	L' Auberge Du Lac	31,259,349	9,396,535	14,120,207
<b>TOTAL</b>		<b>\$ 189,356,835</b>	<b>\$ 53,234,484</b>	<b>\$ 73,501,920</b>

Dollar figure amounts are rounded to the nearest dollar.

(1) Third quarter statistics were not reported because of property closure due to Hurricane Rita.

(2) First quarter statistics not included due to May 05 opening date.



# *Other States Riverboats*

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**RIVERBOAT SELECT DATA COMPARISON - OTHER STATES**

	Illinois FY 2005	Indiana FY 2005	Iowa FY 2005	Missouri FY 2005	Mississippi FY 2005	Louisiana FY 2005
Number of Vessels	10 (only 9 in operation)	10	10	11	29	15
Casino Type	Dockside	Dockside	Dockside/Cruise	Dockside	Dockside	Dockside
AGR	\$ 1,752,199,110	\$ 2,405,090,680	\$ 745,998,062	\$ 1,509,324,905	\$ 2,917,720,489	\$ 1,567,247,632
State Gaming Taxes	\$ 714,573,525	\$ 793,226,418*	\$ 154,388,463	\$ 325,973,205	\$ 223,135,991	\$ 335,194,917
Local Taxes or Fees	\$ 102,828,560		\$ 11,189,970	\$ 84,481,220	\$ 111,489,811	\$ 53,568,176
Total Employees	8,658	14,425	6,393	11,136	32,590	17,156
Total Square Footage	283,810	506,648	251,071	699,800	1,470,077	413,650
Total Admissions	15,218,657	26,697,045	13,398,755	54,294,722	55,827,876	28,310,653
Tax Rate and/or Admission Charges:	Graduated % of AGR 15.0% 0 to \$25. M 27.5% \$25. to \$37.5 M 32.5% \$37.5 to \$50. M 37.5% \$50. to \$75. M 45.0% \$75. to \$100. M 50.0% \$100. to \$250. M 70.0% over \$250. M	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	State Gaming Tax Rate: 5% \$ 0 - \$1 M 10% \$ 1 M - \$3 M 22% over \$3 M	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. Patron data is gathered through a quarterly survey.	Bally's: Graduated % of AGR 18.5% 0 - \$6 M/month 20.5% \$6 - \$8 M/month 21.5% over \$8 M/month All other licensees: 21.5 %

\*These figures represent revenues received by state & local agencies calculated from information provided.

Admission Tax Rates \$3, \$4 or \$5 per admission based on previous calendar year admission total:  
 less than 1M = \$3  
 1M to 2.3 M = \$4  
 over 2.3 M = \$5

AGR = ADJUSTED GROSS REVENUE





**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: David Hunt  
 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 05	\$ 14.3 million
Estimated FY 06	\$ 15.6 million
Charitable Games/Bingo FY 05	\$ 0.63 million
Estimated FY 06	\$ 0.70 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. Their salaries are not included below.

Total Personal Services (salaries only) - FY 05	\$ 6.7 million
Estimated FY 06	\$ 7.3 million
Charitable Games/Bingo:	
Total Personal Services - FY 05	\$ 0.63 million
Estimated FY 06	\$ 0.70 million

**ALLOCATION OF EMPLOYEES**

Riverboat Gaming - FY 05	69
Illinois State Police	51
Charitable Games/Bingo - FY 05	8

**ALLOCATION BY DEPARTMENTS**

Riverboat Gaming: Law Enforcement	87
Administration	29
Attorneys	3
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 Nig

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2005 Indiana Gaming Commission Summary of Appropriations.

**COMMISSION OPERATING BUDGET**

FY 2004	\$ 2,827,009
FY 2005	\$ 2,827,009

**INDIANA STATE POLICE BACKGROUND INVESTIGATIVE UNIT (BIU) OPERATING BUDGET**

FY 2004	\$ 1,383,030
FY 2005	\$ 1,383,030

**SOURCES OF FUNDING**

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

**EXPENDITURES ON SALARIES**

The Indiana Gaming Commission has a cooperative relationship with the Indiana State Police which provides enforcement and regulatory checks at gaming installations. Salary expenditures are as follows:

**SALARIES EXPENDITURE (BUDGETED) - INDIANA GAMING COMMISSION**

FY 2004	\$ 2,111,179
FY 2005	\$ 2,111,179

**SALARIES EXPENDITURE (BUDGETED) - INDIANA STATE POLICE (BIU)**

FY 2004	\$ 925,000
FY 2005	\$ 925,000

**ALLOCATION OF EMPLOYEES**

Indiana Gaming Commission	31
Indiana State Police (BIU)	14



**IOWA RACING AND GAMING COMMISSION**

Administrator: Jack Ketterer

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

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 05 \$ 1,863,403

**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 State Troopers stationed onboard the boats. Regulatory fees are contributed to the Gaming General Fund to support the operation's budget.

**EXPENDITURES ON SALARIES**

Expenditures on Salaries FY 05 \$ 1,592,378

**ALLOCATION OF EMPLOYEES**

30.22 Full Time Equivalent Employees



**MISSISSIPPI GAMING COMMISSION**

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

Budget Officer: Stephanie Sills  
 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 2006.

**TOTAL OPERATING BUDGET**

FY 05	\$ 8,888,042
(Appropriated) FY 06	\$ 10,010,672

**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 05	
State Appropriations	\$ 3,657,779
Charitable Gaming	\$ 1,136,806
Investigation/Other Fees	\$ 3,708,980
FY 06 (Estimated)	
State Appropriations	\$ 3,542,996
Charitable Gaming	\$ 1,190,113
Investigation/Other Fees	\$ 4,314,000

**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 05	\$ 5,792,006
(Recommended) Expenditure FY 06	\$ 6,683,183

**ALLOCATION OF EMPLOYEES**

Total Number FY 05	132
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**ALLOCATION BY DEPARTMENT**

Charitable Gaming	16
Enforcement	43
Investigations	12
Others	61



**MISSOURI GAMING COMMISSION**

Budget Officer: 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 2005 Total	
Personal Services including fringe benefits	\$ 14,116,740
Expense and Equipment	\$ 3,569,411
Total Expended	\$ 17,686,151

Full Time Equivalent Employees 194.43

FY 2006 Budget	
Personal Services including fringe benefits	\$ 19,221,091
Expense and Equipment	\$ 4,686,197
Total Budgeted	\$ 23,907,288

Full Time Equivalent Employees 229

**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. The Missouri Attorney General's Office represents the Commission on legal matters. The Attorney General receives funding from the Missouri Gaming Commission Fund.

Total Personal Services FY 05	\$ 14,116,740
Recommended FY 06	\$ 19,221,091

**ALLOCATION OF EMPLOYEES**

Total Number FY 05 229



# *Video Poker*

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**FRANCHISE FEES BY TYPE  
 FY 2004 - 2005**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	4,344	1,458	\$ 346,101,093	\$ 209,849,350	\$ 136,251,742	\$ 35,425,668
RESTAURANTS	3,243	1,106	256,185,631	155,209,638	100,975,993	26,253,911
HOTELS	123	22	10,262,053	6,710,772	3,551,281	923,339
RACE TRACKS & OTBs	682	10	53,356,050	33,974,649	19,381,401	4,360,828
TRUCK STOPS	5,905	155	916,342,034	592,671,716	323,670,318	105,192,935
<b>TOTALS</b>	<b>14,297</b>	<b>2,751</b>	<b>\$ 1,582,246,861</b>	<b>\$ 998,416,125</b>	<b>\$ 583,830,736</b>	<b>\$ 172,156,681</b>

APPLICATION FEES	\$ 93,600
RENEWAL FEES	943,200
DEVICE OPERATION FEES	9,292,852
CIVIL PENALTIES & INTEREST	299,442
PROCESSING FEES	984,000
<b>TOTAL</b>	<b>\$ 11,613,093</b>
<b>TOTAL FEES COLLECTED</b>	<b>\$ 183,769,775</b>

Figures are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY PARISH**  
**FY 2004 - 2005**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	57	450	\$ 55,106,211	\$ 36,367,089	\$ 18,739,122	\$ 5,885,947	\$ 1,357,900	\$ 4,528,046
Assumption	30	152	11,229,999	6,931,270	4,298,730	1,289,473	299,042	990,431
Avoyelles	28	153	14,262,171	8,687,127	5,575,044	1,706,648	398,314	1,308,333
Bossier	69	312	30,055,210	17,978,015	12,077,195	3,493,294	798,082	2,695,212
Caddo	164	825	85,383,232	51,919,162	33,464,071	9,841,538	2,264,226	7,577,312
Calcasieu	139	1,021	115,041,590	74,783,546	40,258,043	12,475,089	2,866,809	9,608,280
Cameron	13	39	2,374,171	1,377,144	997,027	259,229	57,898	201,331
Desoto	8	177	18,051,981	11,817,656	6,234,326	2,001,272	460,435	1,540,837
East Carroll	5	15	2,028,534	1,231,391	797,143	207,258	48,285	158,973
Iberville	43	269	33,896,874	21,183,870	12,713,004	3,960,744	920,787	3,039,956
Jefferson	577	2,016	219,114,178	133,109,636	86,004,542	22,153,844	5,083,339	17,070,506
Jefferson Davis	27	170	13,773,999	8,858,779	4,915,220	1,503,405	346,565	1,156,839
Lafourche	131	715	77,395,732	50,411,696	26,984,036	8,175,430	1,884,110	6,291,320
Madison	23	279	34,029,321	20,706,829	13,322,492	4,247,928	981,898	3,266,030
Orleans	518	1,793	171,062,054	104,432,782	66,629,273	18,623,455	4,281,777	14,341,677
Plaquemines	53	197	20,246,972	12,403,851	7,843,121	2,217,984	510,611	1,707,372





LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2005-2006

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Pointe Coupee	37	190	13,436,291	8,339,302	5,096,989	1,535,878	361,328	1,174,550
Red River	14	108	13,425,953	8,811,315	4,614,638	1,406,683	321,655	1,085,029
St. Bernard	117	492	57,413,447	36,116,101	21,297,347	5,990,141	1,385,490	4,604,651
St. Charles	47	223	25,209,854	15,823,896	9,385,958	2,799,246	645,682	2,153,564
St. Helena	20	307	57,039,949	36,214,069	20,825,880	6,716,100	1,548,453	5,167,647
St. James	25	289	38,184,616	24,999,877	13,184,740	4,206,313	974,947	3,231,367
St. John	49	345	34,236,516	21,477,934	12,758,582	3,762,496	876,548	2,885,948
St. Landry	100	580	49,536,279	31,903,472	17,632,808	5,322,652	1,221,853	4,100,800
St. Martin	93	751	101,445,925	67,753,857	33,692,068	10,426,172	2,412,908	8,013,264
St. Mary	82	427	43,287,320	27,667,179	15,620,141	4,721,869	1,097,272	3,624,597
Tensas	15	47	4,122,622	2,494,088	1,628,534	423,421	97,345	326,076
Terrebonne	172	956	119,129,364	77,329,261	41,800,103	12,630,441	2,923,781	9,706,661
Webster	27	251	35,111,311	22,027,432	13,083,879	4,142,554	950,395	3,192,158
West Baton Rouge	51	630	78,255,192	49,520,712	28,734,479	8,927,279	2,054,707	6,872,573
West Feliciana	17	118	9,359,991	5,737,787	3,622,204	1,102,899	255,320	847,579
<b>TOTALS</b>	<b>2,751</b>	<b>14,297</b>	<b>\$1,582,246,861</b>	<b>\$998,416,125</b>	<b>\$583,830,736</b>	<b>\$172,156,682</b>	<b>\$39,687,762</b>	<b>\$132,468,920</b>

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 2004 - 2005**

Video gaming establishment licenses 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, 2004.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>DEVICES</u>	<u>ESTABLISHMENTS</u>
1	\$ 136,251,742	\$ 35,425,668	4,344	1,458
2	100,975,993	26,253,911	3,243	1,106
3	3,551,281	923,339	123	22
4	19,381,401	4,360,828	682	10
5	323,670,318	105,192,935	5,905	155
<b>TOTAL</b>	<b>\$ 583,830,735</b>	<b>\$ 172,156,681</b>	<b>14,297</b>	<b>2,751</b>

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division)



## DISTRIBUTION OF VIDEO POKER REVENUE FY 2004 - 2005

### RECEIPTS

Franchise Fees	\$ 172,156,682
Other Fees and Penalties	<u>11,613,093</u>
<b>TOTAL COLLECTED</b>	<b>\$ 183,769,775</b>

### EXPENDITURES

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	39,687,762
Horsemen's Purse Supplemental Fund	2,919,077
Louisiana State Police Budget	7,973,014
Compulsive and Problem Gaming Fund	<u>500,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,479,853</b>
<b>TRANSFERRED TO GENERAL FUND</b>	<b>\$ 124,427,422</b>

Figures are rounded to the nearest whole dollar amount.



LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2005-2006

	<u>1991-93</u>	<u>1993/94</u>	<u>1994/95</u>	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>
No. of Devices	10,074	13,490	15,414	15,719	14,851	14,996	15,638	12,937
<b>RECEIPTS:</b>								
Franchise Fees	\$ 42,669,000	\$ 92,910,000	\$ 141,489,000	\$ 163,856,000	\$ 173,327,000	\$ 183,579,000	\$ 188,714,000	\$ 135,242,000
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	\$ 10,370,000	\$ 9,717,000
<b>Total Fees Collected</b>	\$ 55,769,000	\$ 107,785,000	\$ 152,259,000	\$ 172,521,000	\$ 181,089,000	\$ 193,598,000	\$ 199,084,000	\$ 144,959,000
<b>EXPENDITURES:</b>								
District Attorneys & Asst. Dist. Attys.	\$ 4,744,000	\$ 4,845,000	\$ 5,400,000	\$ 5,348,000	\$ 5,400,000	\$ 5,205,000	\$ 5,400,000	\$ 5,400,000
Local Government	\$ 9,084,000	\$ 20,142,000	\$ 32,029,000	\$ 37,636,000	\$ 37,525,000	\$ 40,848,000	\$ 43,424,000	\$ 30,107,000
Horsemen's Purse Supplement Fund	0	0	\$ 2,541,000	\$ 2,880,000	\$ 3,037,000	\$ 3,250,000	\$ 3,360,000	\$ 2,417,000
Louisiana State Police (Budget)	\$ 5,468,000	\$ 2,816,000	\$ 4,516,000	\$ 4,515,000	\$ 4,347,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Compulsive and Problem Gaming Fund	0	0	0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 500,000	\$ 500,000
<b>Total Expenditures</b>	\$ 19,296,000	\$ 27,803,000	\$ 44,486,000	\$ 50,529,000	\$ 50,459,000	\$ 53,853,000	\$ 57,084,000	\$ 42,824,000
<b>Transferred to General Fund</b>	\$ 36,473,000	\$ 79,982,000	\$ 107,636,000	\$ 122,129,000	\$ 130,630,000	\$ 139,745,000	\$ 142,000,000	\$ 102,135,000

Figures are rounded to the nearest whole dollar amount.

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



**LOUISIANA GAMING CONTROL BOARD  
REPORT TO THE LOUISIANA STATE LEGISLATURE  
2005-2006**

	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>TOTAL</u>
No. of Devices	13,424	13,720	14,551	14,296	14,297	
<b>RECEIPTS:</b>						
Franchise Fees	\$ 144,764,070	\$ 155,942,916	\$ 162,156,607	\$ 165,991,242	\$ 172,156,682	\$ 1,922,797,517
Statutory Fairgrounds Exemption						\$ -5,566,000
Other Fees, Interest and Penalties	\$ 10,099,001	\$ 8,658,592	\$ 12,799,529	\$ 11,118,335	\$ 11,613,093	\$ 145,132,550
<b>Total Fees Collected</b>	<b>\$ 154,863,071</b>	<b>\$ 164,601,508</b>	<b>\$ 174,956,136</b>	<b>\$ 177,109,577</b>	<b>\$ 183,769,775</b>	<b>\$ 2,062,364,067</b>
<b>EXPENDITURES:</b>						
District Attorneys & Asst. Dist. Attys.	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 68,742,000
Local Government	\$ 32,552,000	\$ 34,945,308	\$ 37,511,792	\$ 38,045,716	\$ 39,687,762	\$ 433,537,578
Horsemen's Purse Supplement Fund	2,554,664	\$ 2,719,186	\$ 2,809,653	\$ 2,830,005	\$ 2,919,077	\$ 31,317,586
Louisiana State Police (Budget)	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 7,973,014	\$ 60,435,014
Compulsive and Problem Gaming Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,950,000
<b>Total Expenditures</b>	<b>\$ 45,406,664</b>	<b>\$ 47,964,494</b>	<b>\$ 50,621,445</b>	<b>\$ 51,175,721</b>	<b>\$ 56,479,853</b>	<b>\$ 597,982,177</b>
<b>Amt. Transferred to Current Year (Act 16 of 2005 Regular Session) for Purchase of New Central Computer System</b>						<b>2,862,500</b>
<b>Transferred to General Fund</b>	<b>\$ 109,456,407</b>	<b>\$ 116,637,014</b>	<b>\$ 124,334,691</b>	<b>\$ 125,933,855</b>	<b>\$ 124,427,422</b>	<b>\$ 1,461,519,389</b>

Figures are rounded to the nearest whole dollar amount.  
Source: Louisiana State Police, Video Gaming Division and Department of the Treasury



*Landbased*  
*Casino*

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**LANDBASED CASINO GAMING**

**LOUISIANA**

Admissions through June 30, 2004 were 6,593,077. Revenue data is as follows:

	<b>FY 2003-2004</b>	
	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$ 24,299,155	\$ 5,081,967
August	25,307,550	5,081,967
September	21,858,500	4,918,033
October	24,350,070	5,081,967
November	22,230,097	4,918,033
December	23,237,464	5,081,967
January	25,755,422	5,081,967
February	26,691,999	4,754,098
March	27,605,627	5,081,967
April	26,035,098	4,931,507
May	27,778,136	5,095,890
June	25,102,808	4,931,507
<b>TOTAL</b>	<b>\$ 300,251,946</b>	<b>\$ 62,354,386<sup>1</sup></b>

Admissions through June 30, 2005 were 6,823,109. Revenue data is as follows:

	<b>FY 2004-2005</b>	
	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$ 28,931,775	\$ 5,095,890
August	26,834,570	5,095,890
September	25,403,759	4,931,507
October	28,634,257	5,095,890
November	25,337,420	4,931,507
December	25,897,767	5,095,890
January	27,561,541	5,095,890
February	27,424,120	4,602,740
March	32,301,744	15,453,143
April	30,595,093	4,931,507
May	33,045,814	5,095,890
June	27,201,601	4,931,507
<b>TOTAL</b>	<b>\$ 339,169,461</b>	<b>\$ 70,357,242<sup>2</sup></b>

<sup>1</sup> Harrah's New Orleans payments are \$2.3 million less than the amount shown due to a prior year credit.

<sup>2</sup> Harrah's New Orleans payments include a "true-up" payment of \$10,357,244. 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, 2004 through March 31, 2005, the Gross Gaming Revenues were \$327,242,955, and 21.5% of this amount is \$70,357,244. However, Harrah's New Orleans' actual fees remitted are \$798,961 less than the amount shown due to a prior year credit.



**OTHER STATES**

**COLORADO**

**Division of Gaming**

**Director: Mark L. Wilson**

**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**

433 E. Carr Avenue/P. O. Box 1209  
 Cripple Creek, Colorado 80813  
 Phone: (719) 689-3362  
 Fax: (719) 689-3366

Colorado voters approved Limited Gaming in the three Colorado 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 2004-2005 TAX YEAR BASIS	
Total Devices	193,741
Total AGP	\$ 743,835,872
Gaming Taxes	\$ 99,078,163
No. of Accounts	46

**Colorado gaming revenue distribution:**

- 28% to the Colorado Historical Society for distribution as historical preservations 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:  
 at least 13% to the Local Government Limited Gaming Impact Fund, and  
 an amount to be determined annually to the Colorado Department of Transportation.





**MICHIGAN**

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

Executive Director: Dan Gustafson

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

**State of Michigan wagering tax rate**

The tax rate paid to the State Gaming Casino Fund is 12.1%.

<b>Calendar Year 2005 Revenue Data</b>	
<b>Total Adjusted Gross Receipts</b>	<b>\$ 1,228,543,887</b>
<b>Total State Wagering Tax (12.1%)</b>	<b>\$ 148,653,810</b>

- Public Act 306 of 2004, effective September 1, 2004 amended PA 69, the Michigan Gaming Control and Revenue Act and increased the wagering taxes paid by the three Detroit casinos from 18% to 24%. The combined wagering tax rate paid to the State of Michigan by the Detroit casinos went from 8.1% to 12.1%. The additional 6% is divided between the State of Michigan and the City of Detroit. Two thirds of the tax increase (4%) is paid to the State and one third (2%) 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**

Senior Research Analyst: Frank Streshley

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

At the end of FY 04-05 there were over two hundred and four thousand (204,213) slot machines in Nevada, over six thousand one hundred (6,100) table games and approximately seven hundred (700) poker tables.

**Revenue data for FY 04-05**

Gaming Win (Statewide)	\$ 11,005,537,994
Slots	\$ 7,431,513,994
Table games	\$ 3,574,024,000
State Gaming Taxes	\$ 904,217,355

**Distribution of Funds**

General Fund	\$ 849,320,767
Dedicated Funds (schools, counties)	\$ 54,896,588

**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 (Nonrestricted Gaming License)(NRS 463.385)** \$250.00 per machine, payable in advance; computed on a prorated basis:

Machines placed in operation in the month of	Amount due for each machine
July	\$250.00
August	\$229.17
September	\$208.33
October	\$187.50
November	\$166.67
December	\$145.83
January	\$125.00
February	\$104.17
March	\$83.33
April	\$62.50
May	\$41.67
June	\$20.83



2. **Quarterly License Fee (Nonrestricted Gaming License)(NRS 463.375)** \$20.00 per machine, payable in advance; no proration.

**B. Games:**

1. **Annual License Fee (Nonrestricted Gaming License)(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 (Nonrestricted Gaming License)(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

C. **Monthly Percentage Fee (Nonrestricted Gaming License)(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.

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 (Restricted Gaming License) (NRS 463.385)** \$250.00 per machine payable in advance; computed on a prorated basis:

Machines placed in operation in the month of	Amount due for each machine
July	\$250.00
August	\$229.17
September	\$208.33
October	\$187.50
November	\$166.67

December	\$145.83
January	\$125.00
February	\$104.17
March	\$83.33
April	\$62.50
May	\$41.67
June	\$20.83

2. **Quarterly License Fee (Restricted Gaming License)(NRS 463.373)** payable in advance; no proration

Number of Slots	Fee Due
1 slot	\$ 81.00
2 slots	\$162.00
3 slots	\$243.00
4 slots	\$324.00
5 slots	\$405.00
6 slots	\$546.00
7 slots	\$687.00

8 slots	\$ 828.00
9 slots	\$ 969.00
10 slots	\$1,110.00
11 slots	\$1,251.00
12 slots	\$1,392.00
13 slots	\$1,533.00
14 slots	\$1,674.00
15 slots	\$1,815.00



**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

Twelve landbased casinos were in operation in New Jersey at the end of Calendar Year 2005.

<b>Calendar Year 2005</b>	
<b>Gross Revenue</b>	\$ 5,018,271,706
<b>State Taxes ( 8%)</b>	\$ 401,461,736
<b>Reinvestment obligations *</b>	\$ 62,728,396

\*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.



**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, 2<sup>nd</sup> Floor  
 Phone: (605) 578-3074  
 Fax: (605) 578-2263

<b>DEADWOOD, SOUTH DAKOTA<sup>1</sup></b>		
<b>LANDBASED CASINO GAMING REVENUE</b>		
<b>GAMING ACTION</b>	<b>FY 04</b>	<b>FY 05</b>
Total Gaming Action	\$ 817,301,811	\$ 883,230,059
Won By Betters	743,104,429	801,619,938
Total Gross Revenue	74,197,382	81,610,121
LESS: City Slot Revenue	2,316,003	2,150,293
<b>Adjusted Gross Revenue</b>	<b>\$ 71,881,379</b>	<b>\$ 79,459,827</b>
Number of Licensed Devices	2,934	2,996
Support and Key Licensees	1,886	1,503
Number of Retail Locations	112	113

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.

The administrative costs of the Commission on Gaming are paid from the Commission Fund, which amounted to approximately 8.6% of total revenue collected in FY 05. In addition, \$100,000 is distributed to the State Historical Preservation Loan and Grant Fund. All other revenues remaining in the Commission Fund are then paid to the City of Deadwood until such time as the net municipal proceeds paid to the City of Deadwood equal \$6,800,000 for each calendar year.

In FY 05, the net municipal proceeds paid to the City of Deadwood reached \$6,800,000 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

The amount which is distributed to the school districts is offset by a dollar for dollar reduction in state aid which the district receives. This distribution resulted in \$1,231,435 being deposited in the State's general fund, \$175,919 being distributed to the other municipalities and \$175,919 to the school districts.

<sup>1</sup> In South Dakota, casino gaming is conducted only in the city of Deadwood.



# *Racetracks*

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**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.

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah's Racetrack & Casino in Bossier Parish commenced operation on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003.

**Delta Downs Racetrack & Casino**

<b>Revenue for FY 04-05</b>	<b>TOTAL</b>
Delta Downs' AGR	\$ 138,363,795
Minus Purse Supplements (15%)	\$ 20,754,568
Minus Executive Committee Breeders Assn. (3%)	\$ 4,150,913
Taxable Net Slot Machine Proceeds	\$ 113,458,310
State Tax (18.5%)	\$ 20,989,787





**Harrah's Racetrack & Casino**

<b>Revenue for FY 04-05</b>	<b>TOTAL</b>
Harrah's Louisiana Downs' AGR	\$ 98,927,504
Minus Purse Supplements (15%)	\$ 14,839,125
Minus Executive Committee Breeders Assn. (3%)	\$ 2,967,825
Taxable Net Slot Machine Proceeds	\$ 81,120,554
State Tax (18.5%)	\$ 15,007,303

**Evangeline Downs**

<b>Revenue for FY 04-05</b>	<b>TOTAL</b>
Evangeline Downs' AGR	\$ 77,669,219
Minus Purse Supplements (15%)	\$ 11,650,383
Minus Executive Committee Breeders Assn. (3%)	\$ 2,330,077
Taxable Net Slot Machine Proceeds	\$ 63,688,758
State Tax (18.5%)	\$ 11,782,420

**Total State Tax.....\$ 47,779,510**



OTHER STATES

DELAWARE

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

**Operations Manager:** Ed Parseghian

Since December 1995, when Video Lottery operations began at Delaware Park and Dover Downs, the Lottery's ability to contribute to the General Fund has increased significantly. Delaware Park and Dover Downs now have 2,500 Video Lottery machines each. Harrington Raceway, which has been operating since August 1996, now has approximately 1,435 Video Lottery machines. Since its start, the Delaware Video Lottery has contributed more than \$1 billion to the General Fund. The following revenue data was reported for FY 2004 -2005.

Amount Played (Cash & Credits wagered)		\$ 7,009,898,000
Amount Won (Cash and Credits wagered returned as winnings)		\$ 6,436,146,900
Lottery Net Proceeds		\$ 543,751,100
Track Commissions	48%	\$ 273,953,900
Purse Increases	11%	\$ 63,451,400
Vendor Fees	6%	\$ 32,203,800
State Share	35%	\$ 204,141,900
(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 35% 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.



**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 2004 - 2005:

**FY 2004-2005**

Admissions	6,394,406
Casino Square Footage	110,124
Number of Slot Machines	3,736
Adjusted Gross Revenue	\$ 350,438,945
City Tax	\$ 1,752,194
County Tax	\$ 1,752,194
Gamblers Treatment	\$ 1,752,194
State Tax	\$ 72,284,933
Regulatory Fee	\$ 2,841,920
Daily License Fee	\$ 198,200

**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 in Law by Governor John E. Baldacci on May 6, 2004. The Board is overseeing the process of establishing a "racino" at Bangor Historic Racetrack in Bangor, Maine. In November 2005, a temporary facility opened in Bangor with approximately 500 slot machines. A permanent facility is intended to be built and opened in the Fall of 2007. The facility will double the number of slot machines, and will expand ancillary services for their customers.

39% of slots revenue, as mandated by 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  
 6400 Uptown Blvd., NE, Suite 100-E  
 Albuquerque, New Mexico 87110  
 Phone: (505) 841-9700

**Interim Executive Director: Greg J. Saunders**

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 2004 - 2005:

Gaming Machine Net Win	\$ 186,663,020
Gaming Tax	\$ 46,352,020
Amount Paid Into Horse Racing Purses	\$ 34,866,028
Amount Designated for Problem Gambling	\$ 435,825
Gaming Machines at end of FY 2005	3,044

**NEW YORK**

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

**Executive Director: Nancy A. Palumbo**

The New York Lottery Division has authorized racetracks to install video lottery terminals (VLTs), with part of the proceeds from these devices going to enhance horse racing purses and breeding funds, and an undetermined amount goes into a lottery fund.

Current Number of Operating Racinos (Since May, 2005)	5
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	Approximately 1,350
Net Machine Income (FY 2005)	\$ 231.7 million
Cash Transfers for State Education (FY 2005)	\$ 154.6 million
Revenue Retained by Operator	29%
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004



**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, Lincoln Park and Newport Grand. In January 2003, the Lottery Commission approved a request to increase the video lottery terminals (VLTs) from 2,478 to 4,303 . Lincoln Park has installed all of their additional terminals bringing their total to 3,002 VLTs. A portion of Newport Grand's additional terminals have been installed increasing their total to 1,070; the remainder will be fully installed when the facility has made renovations. The following revenue data for the fiscal year ending June 30, 2005 was obtained from the Rhode Island Lottery's Comprehensive Annual Financial Report.

Total Sales	\$ 1,394,753,542
Commissions	153,449,964
Prize Awards Expense	995,566,876
Unclaimed Prize Recovery	129,234
Cost of Sales	1,148,887,606
Gross Profit	\$ 245,865,936
Video Commissions - Detail	
Facilities	\$ 111,752,173
Technology Providers	27,315,293
Central Communications Provider	9,978,798
City/Town	4,403,700
Total	\$ 153,449,964



**WEST VIRGINIA**

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

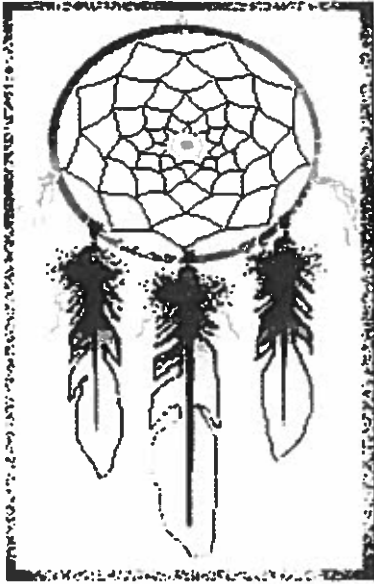
**Deputy Dir. of Finance & Admin.:** Virgil Helton

Video lottery gaming is conducted in West Virginia at two (2) horse tracks and two (2) dog tracks. The Lottery Commission approves the licensing of manufacturers for the machines, which are owned or leased by the tracks. From Gross Terminal Revenue, 4% is deducted for administrative costs until the benchmark is met based on Fiscal Year 2001 Gross Terminal Revenue, then 4% is allocated to the Excess Lottery Fund.

When Fiscal Year 2001 Net Terminal Revenue is met, the revenue distribution percentages change. From Net Terminal Revenue, 10% is deducted as a surcharge. Of this surcharge, 58% is allocated for the Excess Lottery Fund and 42% is retained for the tracks, for Capital Reinvestment purposes.

Revenue for FY 2004 – 2005 is as follows:

Credits played	\$ 9,816,849,643
Credits won	<u>8,922,319,078</u>
Gross Terminal Revenue	\$ 894,530,565
Actual Administrative Costs	5,507,371
State Share of Admin. Costs	12,016,250
Excess Lottery Fund	<u>18,257,602</u>
Net Terminal Revenue	\$ 858,749,342
State Share Excess Lottery Fund	24,649,921
Track Share Capital Reinvestment	<u>17,849,943</u>
10% Surcharge	<u>42,499,864</u>
Recalculated Net Terminal Revenue	\$ 816,249,478



# Indian Gaming



**INDIAN GAMING**

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

**Fiscal Year Ending September 30, 2005**

Casino Employees as of September 30, 2004	1,039
Total for year	1,205
Native American Employees	50
Wages paid	\$ 19,274,435
Social Security and Medicare Taxes (employee portion)	\$ 1,725,668
Unemployment insurance	\$ 88,400
Advertising	\$ 783,600
Expenditures for goods and services	\$ 29,979,000
Number of Louisiana based vendors	1,048
Parish Contribution	\$ 1,500,000
Community Donations	\$ 59,000
Sales Taxes	\$ 264,500

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

Total Casino Employees	Not Provided
Total Native American Employees	Not Provided
Community Donations	Not Provided
Sales Taxes	Not Provided
Amount Paid to Louisiana Vendors	Not Provided
Total Payroll Wages Paid	Not Provided
Parish Contribution	Not Provided
Unemployment Compensation	Not Provided
Social Security and Medicare	Not Provided





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

Employee Wages	Not Provided
Employee Wages-Federal & State Taxes	Not Provided
Contribution to Avoyelles Parish	Not Provided
Purchased goods/services from Louisiana Vendors	Not Provided
Donations-Area Relations	Not Provided
Donations-Tribal	Not Provided
Donations-Executive	Not Provided
Hotel Sales tax paid to State	Not Provided
Employee Benefits (Insurance & 401K)	Not Provided
Total Casino Employees	Not Provided
Total Native American Employees	Not Provided



**TRIBAL PARISH CONTRIBUTIONS  
AS REQUIRED BY THE TRIBAL/STATE COMPACT  
FY 04 - 05**

<b>Quarter</b>	<b>Coushatta Allen</b>	<b>Chitimacha St. Mary</b>	<b>Tunica-Biloxi Avoyelles</b>	<b>Total</b>
<b>1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 448,902</b>	<b>\$ 448,902</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>283,097</b>	<b>283,097</b>
<b>3</b>	<b>0</b>	<b>0</b>	<b>483,868</b>	<b>483,868</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>294,266</b>	<b>294,266</b>
<b>Total</b>	<b>\$ 0*</b>	<b>\$ 0*</b>	<b>\$ 1,510,132</b>	<b>\$ 1,510,132</b>

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)**

**THIS PUBLIC DOCUMENT WAS PUBLISHED AT A TOTAL COST OF \$1075. FIVE HUNDRED COPIES OF THIS PUBLIC DOCUMENT WERE PUBLISHED IN THIS FIRST PRINTING AT A COST OF \$1075. THE TOTAL COST OF ALL PRINTING OF THIS DOCUMENT INCLUDING REPRINT IS \$1075. THIS DOCUMENT WAS PUBLISHED BY MORAN PRINTING, 5425 FLORIDA BLVD., BATON ROUGE, LOUISIANA 70806 TO BE PRESENTED TO THE LOUISIANA LEGISLATURE UNDER SPECIAL EXCEPTION BY THE DIVISION OF ADMINISTRATION. THIS MATERIAL WAS PRINTED IN ACCORDANCE WITH THE STANDARDS FOR PRINTING BY STATE AGENCIES ESTABLISHED PURSUANT TO R.S. 43:32.**