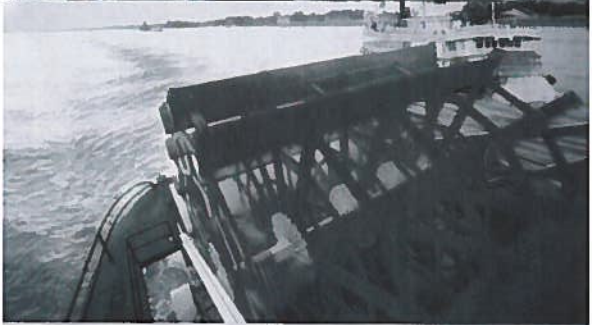


2011-2012



Louisiana Gaming Control Board

Report to the Louisiana State Legislature





State of Louisiana
Gaming Control Board

BOBBY JINDAL
GOVERNOR

DALE A. HALL
CHAIRMAN

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 ensure the integrity of individual gaming activities by the regulation of persons, practices, associations and activities within the gaming industry.



State of Louisiana *Gaming Control Board*

BOBBY JINDAL
GOVERNOR

DALE A. HALL
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 15th annual comprehensive report to the Legislature in accordance with La. R.S. 27:15 (B)(9)(b). Statutes legalizing and regulating gaming were enacted in 1991 by the Legislature and in 1996 the Louisiana Gaming Control Board was created. The Board consists of nine members who are appointed by the Governor, confirmed by the Senate and serve staggered terms of six years. At least one member is appointed from each congressional district and is eligible to be reappointed for one additional term. The Board has regulatory authority, control, and jurisdiction over all aspects of gaming activities and operations as authorized pursuant to the provisions of the Louisiana Riverboat Economic Development and Gaming Control Act, the Louisiana Economic Development and Corporation Act, the Video Draw Poker Devices Control Law, the Pari-Mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act, and limited authority as provided by law relative to gaming on Indian lands.

The Board's operating budget for FY 2010-2011 was \$819,102 funded through statutory dedicated funds of \$731,636 from Riverboat Gaming Enforcement Fund and \$87,466 from Pari-mutuel Live Racing Facility Gaming Control Fund. The Board has three full time employees in addition to the Chairman who serves as the chief administrative officer supervising daily Board operations. The Board is required by law to meet at least once a month.

RIVERBOAT GAMING

Fifteen riverboat casinos are authorized to operate in Louisiana. There are currently twelve operational riverboat casinos. The remaining three riverboat casino licenses are held by Pinnacle Entertainment, Inc., Bossier Casino Ventures, LLC and Creative Casinos, LLC. Pinnacle Entertainment is developing a \$368 million dollar casino project in Baton Rouge which is scheduled to open Labor Day Weekend. Bossier Casino Ventures, LLC is developing \$171 million dollar casino project in Bossier City and is expected to be completed in the last quarter of 2013. Creative Casinos has filed a petition for the transfer of ownership interest in the licensee held by Creative Casinos, L.L.C. to Ameristar Casinos, Inc., which will be considered by the board pending results of the investigation. If approved, Ameristar Casinos proposes to increase the current project in Lake Charles from \$400 to \$500 million dollars and would open in July, 2014.

There are five riverboat casinos in Shreveport-Bossier, two in Lake Charles, two in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 11,572 workers, and in 2010-11 contributed \$354,384,154 in net revenue to the state.

The Shreveport-Bossier market had adjusted gross revenues of \$672,360,815 for fiscal year 2010-11, a decrease of \$9,077,392 from the previous fiscal year with \$144,557,576 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$479,977,402, an increase of \$8,840,610 from the previous fiscal year with \$103,195,142 in fees paid to the state.

In 2010-2011, the two riverboat casinos in Baton Rouge had adjusted gross revenues of \$192,119,855, an increase of \$862,873 with \$41,305,769 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$303,840,319, an increase of \$14,804,401 with \$65,325,669 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$75,628,975 in gaming revenue to the state. This exceeded the minimum payment requirement of \$60,000,000 pursuant to the Casino Operating Contract, and was a \$627,828 increase from the previous year.

VIDEO POKER

As of June 30, 2011 there were 2,192 video poker outlets and 14,665 devices in the 31 parishes which approved video poker gaming in the local option election on November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors and truckstops. Fees to the state from video poker amounted to \$182,748,588 for fiscal year 2010-11, an increase of \$2,341,603 from the previous year.

RACETRACK GAMING

The final piece of the gaming picture is "slots at the tracks." The racetracks generated \$389,966,211 during fiscal year 2010-11 with \$59,157,874 in fees to the state, an increase of \$6,680,450 from the prior year.

INDIAN GAMING

This report contains 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.

CONCLUSION

Gaming revenue continues to be a substantial part of the Louisiana economy generating \$671,919,591 in direct gaming revenue, a 2 percent increase from the previous year.

The Shreveport-Bossier area, largely dependent on the Dallas – Fort Worth market, continues to be the strongest market in the state, but has been financially impacted by the increase of Indian Casinos in Oklahoma. The revenue generated from gaming operations fund various programs in the state and is a primary source of funding for the Support Education in Louisiana Fund (SELF). Any decline in gaming revenue adversely affects the SELF fund.

The Louisiana Legislature adopted public policy approving gaming as an economic opportunity for the state and its citizens. The Gaming Control Board is committed to the thorough regulation and control of gaming activities under its jurisdiction in a manner which instills public confidence and ensures that regulated activities are free from criminal and corruptive elements. Additionally, the Board strives to foster a regulatory environment that provides optimum economic opportunity for both gaming operators and Louisiana citizens who are employed and/or benefit by this industry.

Respectfully submitted:

Dale A. Hall, Chairman
Velma C. Roger, Vice-Chairman
Franklin Ayres Bradford
Robert G. Jones
Mark E. Stipe
James M. Singleton
Denise H. Noonan
Colonel Mike Edmonson
Secretary Cynthia Bridges

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	4
Acknowledgments.....	5
RIVERBOAT	6
Riverboat Activity Summary	7
Riverboat Economic Impact Figures.....	8
DEMOGRAPHIC INFORMATION	10
Riverboat Gaming Compliance Information.....	11
RIVERBOAT CASINO GAMING -OTHER STATES	13
Select Data-Other States - Riverboat Casinos, Budgetary Information.....	14
Illinois	15
Indiana.....	16
Iowa	17
Mississippi	18
Missouri	19
VIDEO POKER	20
Video Poker Franchise Fees by Type	21
Video Poker Gaming Data by Parish	22
Video Poker Gaming Data by Classification	24
Distribution of Video Poker Revenue	25
Cumulative Report of Video Poker Activities.....	26
Other States-	
Montana	30
Oregon	31
West Virginia	32
LANDBASED CASINO GAMING	33
Louisiana.....	34
Other States-	
Colorado.....	35
Michigan	36
Nevada	37
New Jersey.....	39
Pennsylvania	40
South Dakota.....	41
LIVE RACING FACILITY PARI-MUTUEL SLOT MACHINE GAMING	42
Louisiana.....	43
Other States-	
Arkansas	45
Delaware	46
Florida.....	47
Iowa	48
Maine	48
New Mexico.....	49
New York.....	49
Pennsylvania	50
Rhode Island	51
West Virginia	52
INDIAN GAMING	53
Cypress Bayou-Chitimacha	54
Grand Casino-Coushatta	54
Paragon-Tunica Biloxi	55
Revenue from Tribal Compacts FY 2005-2006	56



ATTORNEY GENERAL'S GAMING DIVISION

James D. "Buddy" Caldwell, Attorney General
Trey Phillips, First Assistant
James A. Smith, Director, Gaming Division
Leonce Gautreaux, Deputy Director, Gaming Division
Christopher B. Hebert, Section Chief, Litigation and Adjudication
Charmaine Y. Moore, Section Chief, Licensing and Compliance

LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION

Colonel Mike Edmonson, Superintendent
Lt. Colonel Val Penouilh, Deputy Superintendent, Bureau of Investigations
Major Michael Noel, Gaming Enforcement Division
Captain Glen Hale, Gaming Operations Section
Captain Bobby Osborn, Administrative Support Section
Jeff Traylor, Director, Gaming Enforcement Audit Section
Laura Zuelke, Manager, Gaming Enforcement Technical Support Section

Lt. Chris Baron, Gaming Administration Section, Baton Rouge Office – Executive Officer
Lt. Rhett Trahan, Gaming Operations Section, Lafayette/Houma Offices
Lt. James Cormier, Gaming Operations Section, Baton Rouge Office – Executive Officer
Lt. Kenny Van Buren, Gaming Enforcement Section, Indian Gaming
Lt. Buzzy Trahan, Gaming Operations Section, Baton Rouge Office
Lt. Keith Greene, Gaming Operations Section, Lake Charles Field Office
Lt. Joe Ingram, Gaming Operations Section, Shreveport Field Office
Lt. Robert Hodges, Gaming Operations Section, New Orleans Field Office
Sgt. Wade Savoy, Gaming Administration Section, Baton Rouge Office



ACKNOWLEDGMENTS

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

Department of Justice, Office of the Attorney General, Gaming Division

Lori McKernan, Legal Secretary

Leonce Gautreaux, Deputy Director, Gaming Division

James A. Smith, Indian Gaming

Louisiana State Police

Jeff Traylor, Audit Director

Michelle Danner, Audit Manager, New Orleans

Janice Adolph, Audit Manager, Baton Rouge

Wanda Anderson, Auditor II, Baton Rouge

Gaming Control Board Staff

Trudy Smith, Confidential Assistant

Lana Tramonte, Principal Assistant

Geralyn Coleman, Appeal Docket Clerk

Natalie Thurman, Executive Staff Officer

Louisiana Casino Association

Vickie Duty, Executive Assistant

Wade Duty, Executive Director

Contributing Jurisdictions

All information regarding other jurisdictions was provided by persons from that jurisdiction or directly obtained from that jurisdictions website or postings.

Riverboat





LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2011

Licensee	D/B/A and Location	Date of		Admissions	Total AGR	Fee Remittance
		Commencement	Termination			
Catfish Queen Partnership in Commendam	Belle of B.R.- Baton Rouge	09/30/94		926,637	72,924,488	15,678,765
Belle of Orleans, L.L.C. ¹	Amelia Belle-Amelia	07/07/95		602,367	50,988,924	10,962,619
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96		1,786,540	122,957,710	26,435,908
Creative Casinos of Louisiana, LLC ²				0	0	0
PNK (Baton Rouge) Partnership ³	PNK-Baton Rouge	10/24/93		0	0	0
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort - Shreveport	12/20/00		3,050,651	155,545,533	33,442,290
Horseshoe Entertainment, L.P.	Horseshoe-Bossier City	07/09/94		1,923,485	228,210,481	49,065,253
Louisiana Casino Cruises, Inc.	Hollywood-Baton Rouge	12/28/94		1,142,231	119,195,367	25,627,004
Louisiana Riverboat Gaming Partnership	Diamond Jacks-Bossier City	05/20/94		1,325,486	79,774,999	17,151,625
PNK (Bossier City), Inc.	Boomtown-Bossier City	10/04/96		1,242,750	88,629,826	19,055,413
Louisiana I Gaming, L.P.	Boomtown Casino-Harvey	08/06/94		1,693,937	144,808,128	31,133,748
PNK (Lake Charles), L.L.C.	L' Auberge Lake Charles	05/23/05		4,398,082	340,588,256	73,226,475
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	05/20/04		1,893,142	120,199,976	25,842,995
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95		491,503	16,431,436	3,532,759
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	09/05/94		1,195,126	108,043,267	23,229,302
TOTALS				21,671,937	\$ 1,648,298,391	\$354,384,154

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 Currently in development and construction phase.
³ Currently under construction which is scheduled to be substantially complete July 31, 2012. Opening is anticipated in August 2012.



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2011-2012

LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2011

License	Amelia Belle	Belle of Baton Rouge	Boomtown	Boomtown	Boomtown	Hollywood Casino	Mojito Pointe	PNK	Eldorado Casino	L'Auberge Du Lac
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Baton Rouge	Lake Charles	Baton Rouge	Bossier City	Lake Charles
Start Date	Jul-95	Aug. - 94	Aug. - 94	Oct. - 96	Dec. - 93	Dec. - 94	Dec. - 93	Dec. - 93	Dec. - 00	May - 05
State franchise tax 21.5%	\$10,962,619	\$15,678,765	\$31,133,748	\$19,055,413	\$25,627,004	\$25,627,004			\$33,442,290	\$73,226,475
Local fees	\$1,500,000	\$1,457,919	\$8,688,488	\$4,786,011	\$4,377,882	\$4,377,882			\$6,629,667	\$13,127,046
Property taxes	\$584,457	\$1,185,114	\$640,718	\$995,420	\$714,185	\$714,185			\$2,627,985	\$4,128,611
Payroll(includes tips)	\$7,862,342	\$17,176,222	\$20,362,813	\$20,109,880	\$18,498,745	\$18,498,745			\$26,535,335	\$60,732,927
Benefits (1)	\$972,674	\$3,388,552	\$5,316,453	\$4,833,438	\$4,911,675	\$4,911,675			\$6,899,187	\$15,791,561
Employment (F/T)	274	547	654	681	489	489			1,302	1,553
Employment (ftes)	306	674	625	599	539	539			1,114	1,713
Procurement (total (2))	\$4,876,395	\$11,403,985	\$19,256,471	\$13,894,260	\$9,956,703	\$9,956,703			\$29,021,743	\$63,854,238
Minority	\$228,744	\$986,676	\$3,870,295	\$1,244,198	\$737,163	\$737,163			\$6,025,437	\$6,768,549
Woman	\$1,169,122	\$1,386,689	\$7,682,877	\$4,685,168	\$1,935,374	\$1,935,374			\$7,150,347	\$20,050,230
Capital investments/improvements 10-11	\$1,824,840	\$1,929,097	\$981,897	\$2,115,335	\$4,237,257	\$4,237,257			\$4,412,559	\$10,349,314
Capital investments/improvements cumulative	\$63,315,634	\$114,176,569	\$120,797,486	\$152,476,248	\$122,264,477	\$122,264,477			\$234,310,309	\$448,726,298
Charitable contributions 2010-2011	\$44,184	\$6,250	\$125,554	\$119,163	\$94,782	\$94,782			\$182,655	\$520,776
Charitable contributions cumulative	\$98,820	\$1,394,469	\$2,021,626	\$2,589,573	\$3,049,701	\$3,049,701			\$2,019,300	\$9,351,266
Development plans	\$2,000,000	\$5,800,757	\$4,840,437	\$4,104,850	\$3,308,985	\$3,308,985			\$0	\$20,000,000
Admissions	602,367	926,637	1,693,937	1,242,750	1,142,231	1,142,231			3,050,651	4,398,082
Percentage of Visitors (3)	6.9%	18.21%	10%	48%	14.9%	14.9%			86.51%	87.9%
Estimate of visitors	41,563	168,741	169,394	596,520	170,192	170,192			2,639,118	3,865,914
Visitors spending (4)	\$2,078,150	\$8,437,050	\$8,469,700	\$29,826,000	\$8,509,600	\$8,509,600			\$131,955,900	\$193,295,700

(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 in August 2006, surrendered to LGCB 2010.

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

Source: Louisiana Casino Association

LOUISIANA RIVERBOAT CASINO INDUSTRY



ECONOMIC IMPACT FIGURES FY 2011

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%)	\$49,065,253	\$17,151,625	\$26,435,908	\$3,532,759	\$23,229,302	\$25,842,995	\$354,384,156
Local fees	\$9,932,574	\$3,589,875	\$5,756,654	\$1,194,509	\$5,106,372	\$5,749,483	\$71,896,480
Property taxes	\$362,072	\$1,621,112	\$239,754	\$1,343,368	\$398,134	\$2,687,815	\$20,528,745
Payroll(includes tips)	\$32,412,664	\$16,434,664	\$10,771,364	\$22,263,003	\$19,502,458	\$27,083,028	\$299,745,445
Benefits (1)	\$14,921,427	\$4,950,128	\$3,811,260	\$7,877,375	\$6,110,804	\$10,054,087	\$89,838,620
Employment (F/T)	1059	685	298	579	633	1105	11,572
Employment (ftes)	11471,238	630	313	648	602	947	9,857
Procurement (total (2))	\$29,072,363	\$13,725,439	\$1,960,980	\$14,948,926	\$11,610,593	\$21,401,490	\$251,711,568
Minority	\$1,572,480	\$994,657	\$513,064	\$416,945	\$1,389,258	\$4,857,945	\$29,605,411
Woman	\$6,699,744	\$1,310,834	\$37,934	\$3,058,565	\$2,294,437	\$3,732,146	\$61,193,467
Capital investments/improvements 10-11	\$3,183,981	\$2,783,537	\$1,365,240	\$2,482,950	\$3,136,548	\$2,569,993	\$45,609,347
Capital investments/improvements cumulative	\$286,723,055	\$216,980,411	\$80,802,372	\$167,771,923	\$278,873,479	\$279,053,829	\$2,556,272,090
Charitable contributions 2010-2011	\$99,954	\$14,650	\$9,547	\$63,393	\$41,217	\$45,994	\$1,418,119
Charitable contributions cumulative	\$7,621,930	\$4,128,765	\$624,078	\$3,724,147	\$3,084,171	\$4,567,119	\$44,274,905
Development plans	\$6,000,000	\$2,500,000	\$0	\$0	\$882,420	\$9,458,680	\$58,896,129
Admissions	1,923,485	1,325,486	1,786,540	491,503	1,195,126	1,893,142	21,671,937
Percentage of Visitors (3)	82.9%	75.5%	77%	77%	16%	78.6%	60%
Estimate of visitors	1,594,569	1,000,741	1,375,635	378,457	191,220	1,488,009	13,003,650
Visitors spending (4)	\$79,728,450	\$50,037,050	\$68,781,750	\$18,922,850	\$9,561,000	\$74,400,450	\$684,003,650

(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





LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2011-2012

RIVERBOAT GAMING CALENDAR YEAR 2011

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	\$ 8,982,451	337	331	186	211
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	15,576,600	732	720	556	414
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	8,734,546	386	468	174	220
PNK (Baton Rouge) Partnership (1)	Baton Rouge	(1)	0	0	0	0
Eldorado Casino Shreveport	Eldorado Casino Resort-Shreveport	46,322,445	1288	1267	862	639
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	46,52,929	1276	1242	800	696
Louisiana Casino Cruises, Inc.	Hollywood Casino Rouge-Baton Rouge	10,31,793	608	633	398	298
Louisiana Riverboat Gaming Partnership	Diamond Jacks -Bossier City	19,506,652	661	654	481	392
PNK (Bossier City), Inc.	Boomtown-Bossier City	61,095,137	664	657	464	382
Louisiana I Gaming, L.P.	Boomtown Casino-Harvey	18,194,525	744	734	437	381
PNK (Lake Charles), L.L.C.	L' Auberge Du Lac-Lake Charles	68,4,990	2241	2049	984	1216
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	30,411,197	1217	1203	885	721
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	19,116,115	802	788	439	434
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	21,642,192	731	724	399	375
TOTAL		\$ 354,705,920	11,687	11,470	7,065	6,379

* Averages over calendar year
 (1) Statistics not available; property in construction stage.
 Dollar figure amounts are rounded to the nearest dollar
 Source: Louisiana Attorney General's Office, Quarterly Compliance Reports



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2011-2012

RIVERBOAT GAMING CALENDAR YEAR 2011

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, L.L.C.	Amelia Belle Casino – Amelia	\$ 3,584,609	\$ 468,172	\$ 1,426,072
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	8,836,460	830,063	1,436,540
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	2,155,338	488,609	155,778
PNK (Baton Rouge) Partnership (1)	PNK-Baton Rouge	0	0	0
Eldorado Casino Shreveport	Eldorado Resort Casino-Shreveport	15,977,474	5,887,451	6,967,803
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	16,902,718	2,505,817	6,109,826
Louisiana Casino Cruises, Inc.	Hollywood Casino Rouge-Baton Rouge	7,269,580	724,972	1,850,464
Louisiana Riverboat Gaming Partnership	Diamond Jacks-Bossier City	9,751,017	667,884	1,487,385
PNK (Bossier), Inc.	Boomtown-Bossier City	7,748,984	1,421,319	3,993,383
Louisiana I Gaming, L.P.	Boomtown Casino-Harvey	17,748,438	3,988,196	5,637,968
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac-Lake Charles	50,250,406	6,079,545	20,803,718
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town -Shreveport	11,310,655	3,785,567	4,176,810
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	13,830,654	500,434	3,217,447
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	6,828,755	1,398,612	3,065,339
TOTAL		\$ 158,195,088	\$ 28,746,641	\$ 60,328,533

(1) Statistics are unavailable; property in construction 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 2011	Indiana FY 2011	Iowa FY 2011	Missouri FY 2011	Mississippi FY 2011	Louisiana FY 2011
Number of Vessels	10	13	14	12	30	15 (13 in operation)
Casino Type	Dockside	Dockside/Landbased	Dockside/Landbased	Dockside	Dockside/Landbased	Dockside
AGR	\$ 1,477,600,520	\$ 2,771,730,218	\$ 1,379,171,223	\$ 1,806,434,534	\$ 2,997,551,032	\$ 1,648,298,391
State Gaming Taxes	\$ 400,680,832	\$ 787,968,423	\$ 267,076,078	\$ 341,416,100	\$ 182,967,936	\$ 354,384,154
Local Taxes or Fees	\$ 88,741,621	\$ 76,968,423	\$ 13,138,780	\$ 91,734,137	\$ 91,569,793	\$ 71,896,480
Total Employees	7,822	15,295	9,946	10,435	21,647	11,572
Total Square Footage	366,022	877,432	682,270	811,000	1,435,983	362,271
Total Admissions	14,801,944	25,656,141*	21,709,291	54,279,049	31,600,000*	21,671,937
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	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	21% of AGR & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.)	8% of AGR & 3.2% to local governments	21.5 % of AGR

*The two newest locations: Hoosier Park (5/29/08) and Indiana Live (6/6/08) do not collect admissions.

*Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey.



ILLINOIS GAMING BOARD

Deputy Administrator, Administrative Services: Kathy Spain

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

On April 1, 2009, Governor Patrick Quinn issued Executive Order No. 5, which separated the Gaming Board from the Department of Revenue, effective July 1, 2009. Under the terms of the Executive Order, all functions of the Gaming Board previously provided by the Department of Revenue were transferred to the Board, except for those functions provided by the Administrative and Regulatory Shared Services Center (ARSSC). Department of Revenue employees engaged in performing functions of the Gaming Board were likewise transferred to the Board.

TOTAL OPERATING BUDGET

Estimate Riverboat Gaming FY 12	\$25,909,399
Riverboat Gaming FY 11	\$21,033,963

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated FY 11	\$ 7.4 million
-----------------	----------------

ALLOCATION OF EMPLOYEES

Full Time Equivalent Employees – FY 11	222
Full Time Equivalent Employees – FY12	230



INDIANA GAMING COMMISSION

East Tower, Suite 1600
 101 W. Washington Street
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046
 Fax: (317) 122-0047

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 2011 Indiana Gaming Commission.

COMMISSION OPERATING BUDGET

FY 2011	\$ 2,853,167
FY 2010	\$ 3,565,195

SOURCES OF FUNDING

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

SALARIES EXPENDITURE - INDIANA GAMING COMMISSION

FY2011	\$3,293,071
FY 2010	\$ 3,162,156

SALARIES and EXPENDITURES

FY 2011	\$ 11,511,639
FY 2010	\$ 10,777,236

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUBRANCE*

FY 2011	\$ 11,204,420
---------	---------------

*Gaming Enforcement - fully reimbursed by the riverboat casinos and horse track facilities.



IOWA RACING AND GAMING COMMISSION

Administrator: Jack P. 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 11 \$ 3,079,624

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 operations budget.

EXPENDITURES ON SALARIES

Expenditures on Salaries FY 11 \$ 2,766,148

ALLOCATION OF EMPLOYEES

44 Full Time Equivalent Employees

REVENUES TO STATE

\$ 186,091,231

REVENUES TO LOCAL GOVERNMENT

\$ 4,998,120



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.

TOTAL OPERATING BUDGET

FY 11	\$ 10,071,965
FY 10	\$ 8,577,833

SOURCES OF FUNDING

The regulation and enforcement of the casino industry in Mississippi will now be funded entirely through fees and fines. The move to a more industry-driven funding was contained in a bill signed March 24, 2010, by Gov. Haley Barbour. The bill required the Commission to set fees at a level that will allow it to do its job without using any money from the state budget.

Prior to the funding change, the Commission's budget was 70 percent fee-based with the other 30 percent coming from the state. Previously, the commission charged an hourly fee for casino investigations. Under the proposed cost restructuring, a flat fee will now be charged to licensees.

For those licensees with 1,500 or more gaming devices, the fee will be \$325,000 per year. For those with 1,000 to 1,499 gaming devices, the fee will be \$250,000 per year. For those with less than 1,000 devices, the fee will be \$150,000 per year.

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 11	\$ 6,182,555
Salary Expenditure (appropriated) FY 11	\$ 7,050,000

ALLOCATION OF EMPLOYEES

Total Number FY 10	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

In Jefferson City, on December 1, 2010, the Missouri Gaming Commission selected Isle of Capri as the candidate for priority investigation in the awarding of the state’s 13th riverboat gaming casino license. Isle of Capri has proposed a \$125 million dollar facility in Cape Girardeau.

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 2011 Total	
Personal Services including fringe benefits	\$ 19,565,008
Expense and Equipment	\$ 1,468,955
Total Expended	\$ 21,033,963

Full Time Equivalent Employees 222

Project Budget FY 2012 Budget	
Personal Services including fringe benefits	\$ 23,994,802
Expense and Equipment	\$ 1,914,597
Total Budgeted	\$ 25,909,399

Full Time Equivalent Employees 230

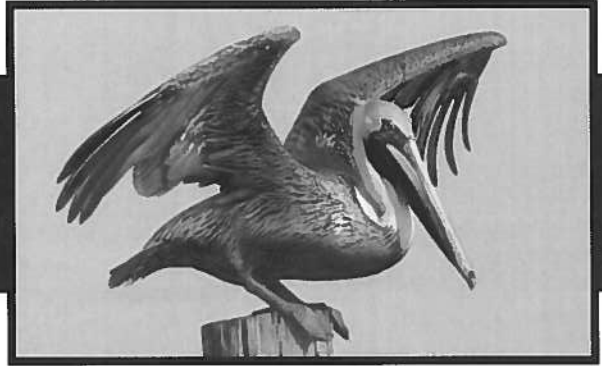
SOURCE OF FUNDING

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 fee 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 2011-2012**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	3,630	1,214	\$ 305,984,722	\$ 189,708,255	\$ 116,276,467	\$ 30,232,008
RESTAURANTS	2,223	756	134,497,030	84,962,102	49,534,928	12,879,150
HOTELS	60	9	6,138,742	4,005,950	2,132,792	554,528
RACE TRACKS & OTBs	949	14	117,479,414	77,158,963	40,320,478	7,257,704
TRUCK STOPS	7,803	199	1,177,904,661	772,291,004	405,615,658	131,825,197
TOTALS	14,665	2,192	\$ 1,742,006,569	\$1,128,126,248	\$ 613,880,322	\$ 182,748,588

APPLICATION FEES	351,600
RENEWAL FEES	1,100,900
DEVICE OPERATION FEES	10,650,348
CIVIL PENALTIES & INTEREST	136,756
PROCESSING FEES	78,000
TOTAL	12,317,604
TOTAL FEES COLLECTED	\$195,066,192

Numbers are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY PARISH
 FY 2011-2012**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	43	507	\$65,185,307	\$43,426,711	\$21,758,596	\$6,904,720	\$1,584,971	\$5,319,748
Assumption	24	139	\$12,337,398	\$7,930,528	\$4,406,870	\$1,364,148	\$313,711	\$1,050,437
Avoyelles	26	158	\$13,843,756	\$8,609,223	\$5,234,533	\$1,617,010	\$369,735	\$1,247,275
Bossier	58	303	\$26,130,745	\$15,760,200	\$10,370,545	\$3,088,675	\$715,899	\$2,372,777
Caddo	119	813	\$86,701,523	\$53,604,344	\$33,097,179	\$10,153,611	\$2,337,494	\$7,816,118
Calcasieu	106	1,048	\$111,133,947	\$71,807,965	\$39,325,982	\$12,406,611	\$2,851,821	\$9,544,790
Cameron	4	12	\$1,050,901	\$597,144	\$453,757	\$117,977	\$27,553	\$90,424
Desoto	10	248	\$28,699,502	\$18,824,868	\$9,874,634	\$3,185,296	\$732,609	\$2,452,687
East Carroll	8	44	\$4,366,466	\$2,652,686	\$1,713,780	\$512,068	\$118,139	\$393,929
Iberville	37	245	\$37,594,252	\$23,790,769	\$13,803,483	\$4,347,554	\$1,005,055	\$3,342,499
Jefferson	483	1,917	\$240,196,614	\$151,147,800	\$89,048,814	\$22,362,424	\$5,336,690	\$17,025,734
Jefferson Davis	20	170	\$18,782,449	\$12,671,678	\$6,110,771	\$1,916,000	\$444,646	\$1,471,353
Lafourche	116	863	\$101,478,633	\$67,349,274	\$34,129,358	\$10,541,709	\$2,428,389	\$8,113,320
Madison	18	237	\$27,984,101	\$17,382,854	\$10,601,247	\$3,400,300	\$780,556	\$2,619,744
Orleans	386	1,357	\$120,049,369	\$74,766,376	\$45,282,993	\$12,794,208	\$2,947,689	\$9,846,520
Plaquemines	33	140	\$20,600,843	\$13,039,355	\$7,561,489	\$2,168,115	\$499,522	\$1,668,593



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2011-2012

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Pointe Coupee	30	197	\$20,116,803	\$13,171,613	\$6,945,190	\$2,157,537	\$496,079	\$1661,458
Red River	7	92	\$14,018,346	\$9,322,121	\$4,696,225	\$1,492,564	\$342,147	\$1,150,417
St. Bernard	56	315	\$44,465,508	\$28,913,895	\$15,551,613	\$4,193,039	\$1,001,034	\$3,192,005
St. Charles	42	278	\$29,717,548	\$19,268,636	\$10,448,912	\$2,870,287	\$683,971	\$2,186,316
St. Helena	18	494	\$74,567,053	\$48,627,481	\$25,939,572	\$8,408,958	\$1,936,565	\$6,472,393
St. James	27	388	\$48,984,661	\$32,460,448	\$16,524,213	\$5,301,538	\$1,226,576	\$4,074,962
St. John	47	425	\$49,253,932	\$32,723,601	\$16,530,331	\$4,636,764	\$1,111,038	\$3,525,725
St. Landry	75	585	\$59,118,834	\$39,182,789	\$19,939,045	\$5,937,705	\$1,383,132	\$4,554,573
St. Martin	88	971	\$137,160,014	\$91,896,333	\$45,263,681	\$14,044,943	\$3,269,604	\$10,775,339
St. Mary	65	425	\$47,417,968	\$31,423,684	\$15,994,285	\$4,899,108	\$1,132,472	\$3,766,636
Tensas	11	33	\$3,113,478	\$1,902,248	\$1,211,230	\$314,921	\$72,083	\$242,838
Terrebonne	148	1,001	\$145,998,685	\$97,541,905	\$48,456,779	\$14,679,767	\$3,427,675	\$11,252,092
Webster	27	466	\$47,723,250	\$30,641,731	\$17,081,519	\$5,468,260	\$1,225,887	\$4,212,373
West Baton Rouge	46	689	\$93,455,216	\$60,894,141	\$32,561,075	\$10,226,003	\$2,365,639	\$7,860,364
West Feliciana	14	105	\$10,759,469	\$6,793,847	\$3,965,622	\$1,236,766	\$287,766	\$949,327
TOTALS	2,192	16,665	\$1,742,006,570	\$1,128,126,248	\$613,880,322	\$182,748,589	\$42,485,821	\$140,262,767

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 2011-2012**

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, 2011.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>DEVICES</u>	<u>ESTABLISHMENTS</u>
1	\$ 116,276,467	\$ 30,232,008	3,630	1,214
2	49,534,928	12,879,150	2,223	756
3	2,132,792	554,528	60	9
4	40,320,478	7,257,704	949	14
5	405,615,658	131,825,197	7,803	199
TOTAL	\$ 613,880,322	\$ 182,748,589	14,665	2,192

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division)



DISTRIBUTION OF VIDEO POKER REVENUE FY 2011-2012

RECEIPTS

Franchise Fees	\$ 182,748,588
Other Fees and Penalties	<u>12,317,604</u>
TOTAL COLLECTED	\$ 195,066,192

EXPENDITURES

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	42,487,855
Horsemen's Purse Supplemental Fund	3,015,623
Louisiana State Police Budget	4,912,829
Attorney General Budget	1,413,768
Management and Finance Budget	1,985,619
Compulsive and Problem Gaming Fund	<u>500,000</u>
TOTAL EXPENDITURES	\$ 59,715,694
Amount Transferred to General Fund Per Act 67/XO KBB 2005-82	0

Amount Transferred to Current Year
Per Act 16 of 2005 Regular Session

0

TRANSFERRED TO GENERAL FUND **\$ 135,350,498**

Figures are rounded to the nearest whole dollar amount.



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2011-2012

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



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2011-2012

	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>
No. of Devices	14,996	15,638	12,937	13,424	13,720
RECEIPTS:					
Franchise Fees	\$183,579,000	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916
Statutory Fairgrounds Exemption	(-566,000)				
Other Fees, Interest and Penalties	\$ 10,585,000	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592
Total Fees Collected	\$ 193,598,000	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,205,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$40,848,000	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308
Horsemen's Purse Supplement Fund	\$3,250,000	\$3,360,000	\$2,417,000	\$2,554,664	2,719,186
Budget - LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$150,000	\$500,000	\$500,000	\$500,000	500,000
Total Expenditures	\$53,853,000	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494
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	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000

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
 2011-2012

	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>
No. of Devices	14,551	14,296	14,297	13,571	14,014
RECEIPTS:					
Franchise Fees	\$162,156,607	\$165,991,242	\$172,156,682	\$203,062,421	\$203,869,961
Statutory Fairgrounds Exemption					
Other Fees, Interest and Penalties	\$12,799,529	\$11,118,335	\$11,613,093	\$11,022,428	\$10,476,413
Total Fees Collected	\$174,956,136	\$177,109,577	\$183,769,775	\$214,084,849	\$214,346,374
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$37,511,792	\$38,045,716	\$39,687,762	\$44,994,326	\$47,206,389
Horsemen's Purse Supplement Fund	\$2,809,653	\$2,830,005	\$2,919,077	\$3,407,143	\$3,420,394
Budget - LSP/AG/OMV	\$4,400,000	\$4,400,000	\$7,973,014	\$9,017,787	\$8,400,360
Compulsive and Problem Gaming Fund	500,000	500,000	500,000	500,000	500,000
Total Expenditures	\$50,621,445	\$51,175,721	\$56,479,853	\$63,319,256	\$64,927,143
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to Gen Fund					
Amount Transferred to Gen Fund				\$2,150,000	
5% Budget Reduction (Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$2,862,500	\$2,862,500	\$0
Transferred to General Fund	\$124,334,691	\$125,933,855	\$124,427,422	\$151,478,093	\$149,419,231

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
 2011-2012

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010/2011</u>	<u>TOTAL</u>
No. of Devices	14,571	14,727	14,665	
RECEIPTS:				
Franchise Fees	\$200,082,048	\$180,406,985	\$182,748,588	\$3,094,198,446
Statutory Fairgrounds Exemption				(\$5,566,000)
Other Fees, Interest and Penalties	\$12,052,516	\$12,056,605	\$12,317,604	\$213,565,299
Total Fees Collected	\$212,134,564	\$192,463,590	\$195,066,192	\$3,107,131,553
EXPENDITURES:				
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$101,142,000
Local Government	\$44,442,291	\$41,847,270	\$42,487,270	\$701,097,340
Horsemen's Purse Supplement Fund	\$3,294,216	\$2,976,971	\$3,015,623	\$50,755,517
Budget - LSP/AG/OMV	\$8,848,937	\$8,192,681	\$8,312,216	\$111,577,178
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$6,950,000
Total Expenditures	\$62,485,444	\$58,916,923	\$59,715,694	\$911,806,304
Seed Adv/Carry	\$0	\$0	\$0	\$0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)				\$2,150,000
Amount Transferred to Current Year (Act 16)	\$2,242,500	\$2,976,971		\$47,739,894
Transferred to General Fund	\$147,406,620	\$133,546,667	\$135,350,498	\$2,192,048,200

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



OTHER STATES

MONTANA

Administrator: Rick Ask

Montana Department of Justice
 Gambling Control Division
 2550 Prospect Avenue
 P. O. Box 201424
 Helena, Montana 59620-1424
 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. An individual VGM permit fee is \$220 for the full fiscal year, and is reduced each subsequent quarter by a pro-rated amount, predicated on the fiscal year gross revenue. 45% of the fee goes to the local government where the machine is located and the balance goes to the Gambling Special Revenue Fund.

FY 2011 Montana Video Lottery Revenue	
Total Annual Net Income	\$ 329,559,473
Video Gambling Tax Collected	\$ 49,433,921
Approximate Average Daily Gross Income Per Machine	53.25
Total Establishments at end of FY 2011	1,512
Average Number of Machines Reporting	16,954

As fiscal year 2011 ended, approximately 99% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice, 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

Director: Larry Niswender

Oregon State Lottery Commission
 500 Airport Road SE
 Salem, Oregon 97301
 Phone: (503) 540-1000
 Fax: (503) 541-1168

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 VLTs. Oregon’s Video Lottery business model of state ownership and control is unique among U.S. lotteries. Oregon does have the lowest video retailer compensation rate in the U.S., but Oregon also purchases and services all the capital equipment for its Video Lottery System.

Video Lottery revenue for fiscal year 2011 increased by \$13.5 million as compared to the prior fiscal year, while revenue from traditional games decreased by \$3.2 million.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 69.4 percent of total sales revenue. During Fiscal year 2011, three upgrades were completed on the VLTs and other upgrades will take place in fiscal year 2012.

FY 2012 Oregon Video Lottery Revenue	
Video Lottery Sales	\$ 720,510,191

Distribution of Lottery Revenue*	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	523,915,266
Total Revenue Returned to the Public	\$ 9,560,328,326
Administrative Expenses	308,957,283
Retained for Contingency Reserve	55,000,000
Total Revenue Distribution	\$ 9,869,285,609

* These figures are the combined total of Lottery and Video Lottery revenue distribution.



WEST VIRGINIA

Director: John C. Musgrave

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 7,940 devices are in operation, 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, 2009 and June 30, 2010 follows.

WV Video Lottery Revenue	2010	2011
Total Credits played	\$4,659,212,000	\$4,671,596,000
Credits (prizes) won	4,261,925,000	4,274,052,000
Gross terminal income	397,287,000	397,544,000
Administrative costs	7,946,000	7,950,000
Gross profit	389,341,000	389,594,000
Commissions	194,671,000	194,797,000
Distributions to municipalities and counties	7,787,000	7,792,000
Limited video lottery revenues available for distribution	\$186,883,000	\$187,005,000

Landbased





LANDBASED CASINO GAMING

LOUISIANA

Admissions through June 30, 2011 were 5,011,273. Revenue data is as follows:

FY 2011

	Gross Gaming Revenue	State Tax Remittance
July	\$ 31,803,943	\$ 5,095,890
August	26,608,473	5,095,890
September	27,611,462	4,931,507
October	29,644,959	5,095,890
November	27,765,884	4,931,507
December	32,179,802	5,095,890
January	26,353,567	5,095,890
February	28,048,215	4,602,740
March	33,665,160	20,765,736 ¹
April	29,299,259	4,918,033
May	30,532,470	5,081,967
June	27,368,548	4,918,033
TOTAL	\$ 350,881,742	\$ 75,628,973

Admissions through June 30, 2010 were 5,533,105. Revenue data is as follows:

FY 2009-2010

	Gross Gaming Revenue	State Tax Remittance
July	\$ 29,535,970	\$ 5,095,890
August	28,087,039	5,095,890
September	25,434,395	4,931,507
October	30,673,557	5,095,890
November	27,889,998	4,931,507
December	30,970,955	5,095,890
January	26,981,839	5,095,890
February	29,241,723	4,602,740
March	29,646,280	20,097,038 ²
April	31,976,969	4,931,507
May	30,818,224	5,095,890
June	25,476,112	4,931,507
TOTAL	\$ 346,733,061	\$ 75,001,146

¹ Fees for March include a "true-up" payment of \$15,669,846. Pursuant to the Casino Operating Contract, JCC is required to pay the greater of the Minimum payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year.



OTHER STATES

COLORADO

Division of Gaming
 Golden
 17301 W. Colfax Avenue
 Suite 135
 Golden, Colorado 80401
 Phone: (303) 205-1355
 Fax: (303) 205-1342

Director: Ron Kammerzell

On July 2, 2009, Colorado casinos began to allow \$100 maximum bets, offer the games of craps and roulette, and remain open 24 hours a day, 7 days a week as the result of Amendment 50. The amendment earmarks additional State revenues generated by the increased limits, games, and hours to community colleges and to the gaming towns and counties. The amendment also requires voter approval for any increase in gaming tax rates. Prior to the implementation of Amendment 50, casinos were limited to a \$5 maximum wager on slot machines, live blackjack and live poker, while being open from 8 a.m. to 2 a.m. Colorado is unique in the fact that the Gaming Commission establishes the tax rates on casino revenues—and it does so on an annual basis.

FY 2010-2011 TAX YEAR BASIS	
Total Devices	14,841 (average over the year)
Total AGP	\$ 754,115,371
Gaming Taxes	\$ 104,794,878
No. of Accounts	38 (average over the year)

Colorado Limited Gaming Fund Distribution Formula (after retention of expenses to operate the Division of Gaming and related expenses):

50% to the “state share,” which was statutorily distributed to:

- the State General Fund
- the Local Government Limited Gaming Impact Fund
- the Colorado Travel and Tourism Promotion Fund
- the Bioscience Discovery Evaluation Cash Fund
- the Innovative Higher Education Research Fund
- and the Creative Industries Cash Funds

28% to the State Historical Fund

- 20% (of the 28%) 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 respect cities
- 80% (of the 28%) used for historic preservation and restoration throughout the state



12% to Gilpin and Teller Counties
(in proportion to the AGP generated in the respective counties)
10% to the towns of Cripple Creek, Central City and Black Hawk
(in proportion to the AGP generated in the respective towns)

The tax revenues attributed to the implementation of Amendment 50 are as follows:
78% to the State's public community colleges, junior colleges, and local district colleges
to supplement existing State funding for student financial aid and programs and
classroom instruction programs

12% to Gilpin and Teller counties
(in proportion to the gaming tax revenues generated in the respective counties)

10% to the towns of Cripple Creek, Central City and Black Hawk
(in proportion to the respective gaming tax revenues)

MICHIGAN GAMING CONTROL BOARD

Executive Director: Richard Kalm

Cadillac Place
3062 West Grand Boulevard, L-700
Detroit, MI 48202-6062
Phone: 313.456.4100
Fax: 313.456.4200

In November 1996, Michigan voters approved Proposal E, effectively authorizing three licensed casinos to be built in Detroit. Proposal E was later substantially improved and strengthened, then signed into law as the *Michigan Gaming Control & Revenue Act*.

• **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).

• **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).

State of Michigan wagering tax rate

The tax rate paid to the State Gaming Casino Fund is currently 8.1%. City wagering tax rates for Detroit are 10.9%.



Calendar Year 2010 Revenue Data	
Total Adjusted Gross Receipts	\$1,424,445,461.07
Total State Wagering Tax	\$ 115,380,082.34

- The city wagering tax rate may be used by the city of Detroit for street patrol officers; neighborhood and downtown economic development programs to create local jobs; public safety programs; anti-gang and youth development programs; programs designed to improve quality of life in Detroit; tax relief; capital improvements; and road repair and improvements. State Wagering Tax paid by the Detroit casino licensees goes 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 09-10 there were over one hundred ninety seven thousand (197,252) slot machines in Nevada, over five thousand nine hundred (5,985) table games and over than one thousand (1,132) poker tables.

Revenue data for FY 2011

Gaming Win (Statewide)	\$ 10,634,698,757
Slots	\$ 6,685,161,772
Table games	\$ 3,949,536,987
State Gaming Taxes	\$ 853,455,347
Distribution of Funds	
General Fund	\$ 803,559,890
Dedicated funds (Schools, Counties)	\$ 49,895,457

**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.



**LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2011-2012**

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 non-restricted 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.



**LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2011-2012**

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 7,500 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 \$1,815, payable in advance; no proration.

NEW JERSEY

New Jersey Casino Control Commission Public Information Officer: Daniel Heneghan
Tennessee Avenue and Boardwalk
Atlantic City, New Jersey 08401
Phone: (609) 441-3799

On February 1, 2011, Governor Chris Christie signed into law Bill S-12 which transferred regulatory power over the casinos from the Casino Control Commission to the Division of Gaming Enforcement, and eliminated many regulations. Eleven (11) landbased casinos were in operation in New Jersey at the end of Calendar Year 2010; casino revenues fell 9.6 percent in 2010.

Calendar Year 2011	
Gross Revenue	\$3,317,940,036
State Taxes (8%)	\$212,323,602
Reinvestment obligations *	\$41,474,250

*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) 346-8321
 Website: www.pgcb.state.pa.us
 Email: PGCB@state.pa.us

Chairman: William H. Ryan, Jr.
 Executive Director: Kevin O'Toole

The Pennsylvania Gaming Control Board was established in 2004 with the passage of Act 71, also known as the Race Horse Development and Gaming Act. Pennsylvania's first new state agency in nearly 40 years, the Gaming Control Board is tasked to oversee all aspects of the state's casino industry with the administrative cost of regulation borne directly by applicants and the licensed operators. At present, 11 casinos are in operation that offer both slot machine and table game gambling, employing over 16,000 people. To date, the casino industry has generated more than \$6.5 billion in tax and license fee revenue since the first casino opened in November 2006. A portion of that money has delivered property tax reduction in each of the past 5 years for all Pennsylvania homeowners, provided needed funding to the Commonwealth's horse racing industry, fire companies, water/sewer projects, and the state's General Fund, along with establishing a new stream of tax revenue to local governments for community projects.

There are a total of 15 licenses available in Pennsylvania. Each horse racing (7) or stand alone (5) venue is authorized to operate up to 5,000 slot machines and 250 table games. Each resort license (3) is authorized to operate up to 600 slot machines and 50 table games.

Casino slot machine revenue is taxed at roughly 55 percent of the gross slot revenue. Casino tables games revenue is taxed at 16 percent of gross tables games revenue (see chart below).

FY 2011 Gaming Revenue and Distribution	
FY 2011 Slot Machine Gross Revenue	\$ 2,346,641,868
State Tax – Property Tax Reduction (34%)	\$797,858,235
Local Host Government Tax (4%)	\$93,865,674
Economic Development Tax (5%)	\$117,332,094
Race Horse Development Tax (roughly 12%)	\$274,936,669
FY 2011 Table Games Gross Revenue	\$507,711,162
State Tax – General Fund Budget (14%)	\$71,219,091
Local Host Government Tax (2%)	\$10,154,224

FY 2011	
Total casinos in operation	10
Average number of machines reporting	26,390



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 10	FY 11
Total Gaming Action	\$1,115,738,885	\$1,090,405,503
Won By Bettors	1,012,060,199	987,859,144
Total Gross Revenue	103,678,686	102,546,359
LESS: City Slot Revenue	2,884,266	2,940,613
Adjusted Gross Revenue	\$100,794,419	\$99,605,745
Number of Licensed Devices	3,734	3,486
Device Tax	7,468,000	6,972,000
Gross Revenue Tax	9,005,755	8,995,691
City Slot Tax	244,551	252,181

The tax rate is defined by SDCL 42-7B-28 and is 8% of the adjusted gross revenue. SDCL 42-7B-48, 42-7B-48.1 and 42-7B-48.3 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 10, the 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

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 19, 2007, with the permanent facility opening on November 7, 2008.

Delta Downs Racetrack & Casino

Revenue for FY '11	TOTAL
Delta Downs' AGR	\$ 172,351,934
Minus Purse Supplements	\$ 25,852,790
Minus Executive Committee Breeders Assn.	\$ 5,170,558
Taxable Net Slot Machine Proceeds	\$ 141,328,586
State Tax (18.5%)	\$ 26,145,788

Harrah's Racetrack & Casino

Revenue for FY '11	TOTAL
Harrah's Louisiana Downs' AGR	\$ 77,022,812
Minus Purse Supplements	\$ 11,553,422
Minus Executive Committee Breeders Assn.	\$ 2,310,684
Taxable Net Slot Machine Proceeds	\$ 63,158,706
State Tax (18.5%)	\$ 11,684,361



Evangeline Downs

Revenue for FY '11	TOTAL
Evangeline Downs' AGR	\$ 94,531,883
Minus Purse Supplements	\$ 14,179,782
Minus Executive Committee Breeders Assn.	\$ 1,835,956
Taxable Net Slot Machine Proceeds	\$ 77,516,144
State Tax (18.5%)	\$ 14,340,487

Fair Grounds

Revenue for FY '11	TOTAL
Fair Grounds' AGR	\$ 46,059,582
Minus Purse Supplements	\$ 6,908,937
Minus Executive Committee Breeders Assn.	\$,381,787
Taxable Net Slot Machine Proceeds	\$ 37,768,858
State Tax (18.5%)	\$ 6,987,239

Total State Tax.....\$ 59,157,874



OTHER STATES

ARKANSAS

Arkansas Racing Commission
1515 West Seventh Street
Suite 505
Little Rock, Arkansas 72203
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.

Electronic games of skill (EGS) include automated versions of blackjack, video poker, and craps.

Limits

No limits on bets or prizes; minimum prize payout is 83% with a current average return of 94%.

Distribution of Gross Revenue

State tax	18.0%
City/town	1.5%
County	0.5%
Purses	14.0%
Tracks	65.0%

Total Wagers

2011: \$ 1,835,686,786
2010: \$ 1,019,919,973
2009: \$ 452,361,862



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

Since Video Lottery operations began at Delaware Park and Dover Downs in 1995, the Lottery's contribution to the General Fund has increased significantly. Delaware Park and Dover Downs now have more than 2,400 and 2,700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1,800 Video Lottery machines. The Video Lottery has contributed over 2 billion dollars to the General Fund to date.

Prizes paid back to players:

By law, all games must return between 87% and 95% of all wagers on an annual basis. Games can return above 95% with the Lottery Director's approval.

Lottery Net Proceeds	\$ 440,518,700
Track Commissions	\$ 191,799,500
Purse Increases	\$ 44,76,100
Vendor Fees*	\$ 26,375,700
State Share†	\$ 28,305,700
(Before operating expenses of Lottery and State Police)	

Revenue from Delaware Video Lottery games is distributed:

- Approximately 40.5% is paid to the three tracks as commissions for operating the games.
- Approximately 43.5% is contributed to the State General Fund to help pay for state services.
- Approximately 10% goes toward increasing the size of the horse race purses.
- Approximately 6% 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: Milton Champion

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.

Florida has five non-tribal owned facilities that conduct slot machine gaming, using Class III, (Vegas style) slot machines. Three are located in Broward County: Pompano Park, Gulfstream Park, and Mardi Gras Racetrack. The other two facilities are in Miami-Dade County: Calder Park and Flagler Dog Track.

Revenue for FY 2011	TOTAL
Credits in (Dollar Value)	\$ 5,054,297,731
Credits out (Dollar Value)	\$ 4,660,398,454
Net Slot Revenue	\$ 357,325,388
Revenue Due to the State*	\$ 125,063,886
Average Number of Machines	5,398

* 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 and table games are 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 for FY2011 is as follows:

FY 2011

Admissions	5,995,776
Casino Square Footage	206,941
Adjusted Gross Revenue	\$ 439,240,206
City Tax	2,070,330
County Tax	2,070,330
State Tax	89,982,988
Regulatory Fee	3,373,870
Daily License Fee	197,000

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. Bangor Historic Track (D/B/A Hollywood Slots Hotel and Raceway) opened its permanent facility on July 1, 2008. This facility operates 1000 slot machines. This is approximately double the number that had been in operation at the temporary facility from November 5, 2005 until June 30, 2008.

2011 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)
\$ 669,934,579	\$ 59,453,077	\$ 6,699,345	\$ 20,573,955

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

- 4% General Fund for Board Administrative Expenses
- 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
- 1% 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 2011:

Gaming Machine Net Win	\$ 257,923,264
Gaming Tax	\$ 66,132,864
Amount Paid Into Horse Racing Purses	\$ 49,377,595
Amount Designated for Problem Gambling	\$ 617,220

Gaming Machines at end of FY 2011 2,652

NEW YORK

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

Executive Director: Gordon Medenica

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 FY10. The fiscal year in New York covers 4/1/2010 – 3/31/2011.

Current Number of Operating Racinos	8
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	Approximately 4,300
Net Machine Income (FY 2011)	\$ 1,109,562,000
Cash Transfers for State Education (FY 2011)	\$ 3,142,995,000
Revenue Retained by Operator	
Commission	\$ 360,147,627
Mandating Allowance	\$ 90,670,785
Capital Award*	\$ 14,737,533
Lottery Administration Costs	\$ 103,724,817
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

* Allocated to operators for capital projects which improve facility and promote increased attendance.



PENNSYLVANIA

Pennsylvania Gaming Control Board
 P.O. Box 69060
 Harrisburg, Pennsylvania 17106-9060
 Phone: (717) 346-8321
 Website: www.gamingcontrolboard.pa.gov
 Email: pgcb@pa.gov

Chairman: William H. Ryan, Jr.
 Executive Director: Kevin O'Toole

The Pennsylvania Race Horse Development of 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. The Act was amended in 2010 to include the introduction of table games and added a 15th license available in July 2017. Of the 15 available licenses, 7 (referred to as Category 1 Licenses) were initially allocated to racetracks, an additional 5 (referred to as Category 3 Licenses) were anticipated to be stand-alone land based casinos, and the remaining 3 (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 2010/11 a total of 10 Pennsylvania facilities were in operation.

Fiscal Year 20010-11 Revenues:

Total Slot Machines	26,390	Total Table Games	624
Wagers	\$29,759,096,846.79		
Payouts	\$26,911,459,112.39		
Slots Gross Terminal Revenue	\$2,346,641,868.90	Tables Gross Revenue	\$17,558,398
State Tax (34%)	\$797,858,235.84	State Tax (14%)	\$2,458,176
Local Share Assessment (4%)	\$93,865,674.72	Local Share Assessment (2%)	\$351,168
Economic Development Fund (5%)	\$117,332,094.21		
Race Horse Development Fund	\$274,936,669.68		

The 34% State Tax and various license and fee revenue are deposited into the State Gaming Fund. Under current law, an amount equal to \$2 million or .2% of gross terminal revenue, whichever is greater, is transferred annually from the Gaming Fund to the Compulsive and Problem Gambling Treatment Fund. Additionally, annual transfers from the Gaming Fund include \$2 million for Local Law Enforcement Grants, \$25 million for Volunteer Fire Company Grants, \$2.40 per acre to local jurisdictions hosting specified forest reserves, and \$3 million for drug and alcohol addiction treatment services and repayments to the Lottery Fund for property tax relief. All remaining revenue in the State Gaming Fund is transferred to the Property Tax Relief Fund and distributed 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, as well as a portion going to the State General Fund.



RHODE ISLAND

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

Executive Director: Mr. Gerald S. Aubin

Video Lottery debuted in Rhode Island in September of 1992. There are a total of 5,945 video lottery terminals (VLTs) located in the State's two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2011, Twin River has 4,752 VLTs and Newport Grand has 1,193 VLTs. Various virtual and multi-layer display games are offered on the VLTs.

Fiscal year 2011 produced record video lottery cash-in sales of \$2.8 billion with a resulting net terminal income (sales less prize awards) of \$492.6 million. The following revenue data for the fiscal year ending June 30, 2011 was obtained from the Rhode Island Lottery's Comprehensive Annual Financial Report.

Cash In	\$ 2,895,008,378
Cash Out	2,402,414,189
Net Terminal Income	492,594,189
Cash In/Cash Out Ratio	81.47%
Average Number of Machines	6,072
Gross Profit	\$ 357,497,595

Chapter 42-61.2 of the General Laws authorizes the Division of Lotteries to conduct and control video lottery games. This chapter stipulates the allocation of video lottery net terminal income (video lottery credits purchased less credits redeemed or redeemable). Consistent with the General Laws, net terminal income is distributed to licensed video lottery facility operators, the technology providers (VLT providers), the central communications system provider, the city or town in which the video facility is licensed, and the Narragansett Indian Tribe. All residual net terminal income after mandated commission payments and other transfers is remitted to the State's General Fund.



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 M.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.

Revenue for FY 2011 is as follows:

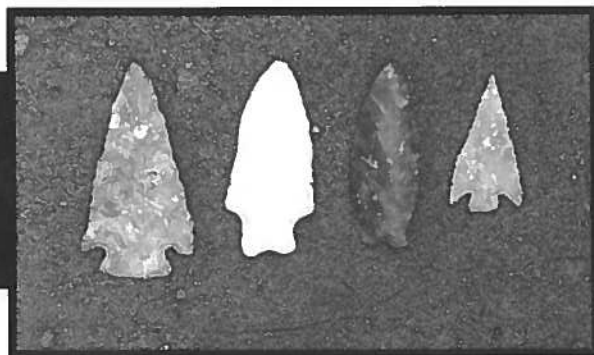
Credits played	\$ 8,023,046,000
Credits won	(7,205,678,000)
Promotional Credits	(87,380,000)
MWAP Contributions	<u>(3,035,000)</u>
Gross Terminal Revenue	\$ 726,953,000
Administrative Costs	\$ <u>(17,456,000)</u>
Net Terminal Revenue	709,497,000
Commissions	<u>(404,945,000)</u>

Racetrack video lottery revenues \$ 304,552,000
 available for distribution

FY- 2011 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 128,176,000
State Excess Lottery Revenue Fund	127,177,000
Capital Reinvestment Fund	11,366,000
Tourism Promotion Fund	9,224,000
Development Office Promotion Fund	2,516,000
Research Challenge Fund	3,354,000
Capitol Renovation & Improvement Fund	4,612,000
Parking Garage Fund	919,000
Cultural Facilities & Capitol Resources Fund	1,500,000
Capitol Dome & Capitol Improvements Fund	4,708,000
Workers Compensation Debt Reduction Fund	<u>11,000,000</u>
Total non-operating distributions	\$ 304,552,000

Indian Gaming





INDIAN GAMING

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

Fiscal Year Ending September 30, 2011

Total Casino Employees	1283
Native American Employees	52
Employee Wages Paid	\$22,513,241
Social Security and Medicare Taxes (employee portion)	\$1,461,856
Unemployment Compensation Insurance	\$71,191
Advertising	\$1,606,958
Expenditures for goods and services	\$55,257,867
a. Paid to Louisiana vendors	\$39,595,550.10
b. Paid to out of state vendors	\$15,662,317.80
Number of Louisiana based vendors	711
Parish Contribution	n/a
Other Donations Within the State	\$32,265
State and/or Parish Sales Taxes	\$575,058

**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 10-11**

Quarter	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	\$ 0	\$ 0	\$ 294,085.00	\$ 294,085.00
2	0	0	187,526.36	187,526.36
3	0	0	366,391.28	366,391.28
4	0	0	363,326.24	363,326.24
Total	\$ 0*	\$ 0	\$1,211,328.88	\$1,211,328.88

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)