

INDIANA
GAMING
COMMISSION
2012



ANNUAL REPORT
TO GOVERNOR
MITCH DANIELS



Ernest Yelton
Executive Director



INDIANA GAMING COMMISSION

Tim Murphy (Chairman)



Tim Murphy, from Carmel, is the retired Chief Financial Officer of Irwin Mortgage Corporation, formerly a subsidiary of Irwin Financial Corporation. Prior to joining Irwin Financial he was a Special Agent with the FBI, serving in the Indianapolis and Chicago field offices. Mr. Murphy is a 1973 graduate of Indiana University with a degree in accounting and is a Certified Public Accountant.

Mr. Murphy was appointed to the Commission in December 2005.

Marc D. Fine (Vice Chairman)



Marc D. Fine, from Evansville, is a founder and a partner in the law firm of Rudolph, Fine, Porter & Johnson, LLP. Mr. Fine is a 1981 graduate of the Indiana University School of Business with a B.S. in finance, with distinction, and a 1984 graduate of the University of Illinois College of Law. He was one of the founders of American Community Bancorp and the Bank of Evansville, where he is a member of the Board of Directors and is also the corporate secretary.

Mr. Fine was appointed to the Commission in October 2007.

Mary H. Shy (Secretary)



Mary H. Shy, from Lawrenceburgh, is the PMO/Quality Manager of Omnicare, which provides pharmaceutical services to long term health care centers. She retired from the information technology industry with over twenty-five years of experience with Procter & Gamble and Hewlett-Packard. She has extensive experience in global expansion, service management, and quality improvement. Ms. Shy is a 1977 graduate of the University of Cincinnati with a degree in marketing.

Ms. Shy was appointed to the Commission in September 2007.

INDIANA GAMING COMMISSION

Robert Morgan



Robert Morgan, from Schererville, studied labor/management relations at Confederation College in Thunder Bay, Canada. After college, he worked for the Ontario Housing Corporation. In 1981, Mr. Morgan joined Thomas Equipment Ltd. a subsidiary of McCain Foods, Inc., in various regional management positions. Then in 1999, Mr. Morgan left McCain and founded his own business, Docu-tech Services, Inc., which currently provides litigation support services to large law firms throughout the U.S.

Mr. Morgan was appointed to the Commission in July 2008.

Judge V. Sue Shields



Judge V. Sue Shields of Noblesville, received her undergraduate degree from Ball State University and her law degree from Indiana University Mauer School of Law in Bloomington. She has been awarded further degrees from the Indiana Judicial College, the National Judicial College, and the New York University Appellate Judges Seminar. She was an attorney for the Office of Regional Counsel for the I.R.S. and a Deputy Attorney General for Indiana. She was the first female in Indiana to serve as a Superior Court Judge (Hamilton County), as a member of the Indiana Court of Appeals (Presiding Judge), and as a Magistrate of the United States District Court for the Southern District of Indiana.

Judge Shields was appointed to the Commission in November 2009.

Matthew Bell



Matthew Bell, from Avilla, currently serves as President of Ivy Tech Corporate College, where he began in April 2012. Prior to his current position, Mr. Bell served as Chief Executive Officer of the Regional Chamber of Northeast Indiana. Mr. Bell served in the Indiana House of Representatives from 2005 to 2010, representing House District 83 and serving on the Public Policy, Labor and Employment, and Family, Children, and Human Affairs committees. Mr. Bell received his undergraduate degree from the University of Tennessee.

Mr. Bell was appointed to the Commission in September 2011.

FORMER COMMISSIONERS

2011

Tim Murphy (Chair)
Tom Swihart
Marc Fine
Mary Shy
Robert Morgan
Judge V. Sue Shields

2010

Tim Murphy (Chair)
Tom Swihart
Marc Fine
Mary Shy
Robert Morgan
Judge V. Sue Shields

2009

Tim Murphy (Chair)
Tom Swihart
Marc Fine
Mary Shy
Robert Morgan
Justin Christian
Judge V. Sue Shields

2008

William Barrett (Chair)
Tim Murphy
Mary Shy
James Cummings Jr.

2008, continued

Tom Swihart
Marc Fine
Robert Morgan

2007

William Barrett (Chair)
Tim Murphy
Donald Vowels
James Cummings Jr.
Tom Swihart
Marc Fine
Tim Walsh

2006

Harold Calloway (Chair)
Scott Newman (Chair)
Bryan Robinson
Donald Vowels
Marya Rose
Tim Fesko
Tim Murphy
William Barrett
Tim Walsh
Tom Swihart

2005

Harold Calloway (Chair)
Bryan Robinson
Donald Vowels

2005, continued

Marya Rose
Ann Marie Bochnowski
Tim Fesko
Tim Murphy

2004

Donald Vowels (Chair)
Ann Marie Bochnowski
Thomas Milcarek
Dale Gettelfinger
Marya Rose
Maurice Ndukwu
Robert Barlow
Norman Melhiser

2003

Donald Vowels (Chair)
Ann Marie Bochnowski
Thomas Milcarek
Dale Gettelfinger
Marya Rose
Maurice Ndukwu
David Ross

2002

Donald Vowels (Chair)
Ann Marie Bochnowski
Thomas Milcarek
David Ross

FORMER COMMISSIONERS

2002, continued

Richard Darko
David Carlton
Dale Gettelfinger

2001

Donald Vowels (Chair)
Ann Marie Bochnowski
David Carlton
Richard Darko
Thomas Milcarek
David Ross
Dale Gettelfinger

2000

Donald Vowels (Chair)
Ann Marie Bochnowski
David Carlton
Richard Darko
Thomas Milcarek
David Ross
Robert Swan

1999

Donald Vowels (Chair)
Ann Marie Bochnowski
Richard Darko
Thomas Milcarek
David Ross
Robert Swan

1998

Donald Vowels (Chair)
Ann Marie Bochnowski
Richard Darko
Thomas Milcarek
David Ross
Robert Sundwick
Robert Swan

1997

Donald Vowels (Chair)
Ann Marie Bochnowski
Richard Darko
David Ross
Robert Sundwick
Robert Swan

1996

Alan Klineman (Chair)
Ann Marie Bochnowski
Donald Vowels
Thomas Milcarek
David Ross
Robert Sundwick
Robert Swan

1995

Alan Klineman (Chair)
Ann Marie Bochnowski
Donald Vowels

1995, continued

Thomas Milcarek
David Ross
Robert Sundwick

1994

Alan Klineman (Chair)
Ann Marie Bochnowski
Gilmore Hensley
David Ross
Robert Sundwick
Donald Vowels

1993

Alan Klineman (Chair)
Ann Marie Bochnowski
Gilmore Hensley
David Ross
Robert Sundwick
Donald Vowels
Robert Gilmore

TABLE OF CONTENTS

Executive Director’s Report	6
Tax and Revenue Overview	10
Organization Chart	13
MBE/WBE Utilization	15
Divisions	
Athletic Division	17
Audit Division	18
Charity Gaming Division	19
Compliance Division	21
Enforcement Division	24
Gaming Control Division	25
License Control Division	26
Investigations Division	27
Legal Division	28
Information Technology Division	30
Indiana’s Casinos	
Map of Indiana Casinos	31
Property Summaries	32
Gaming in Other States	
Gaming Revenue Comparison	46
Regional State Summaries	47
Appendix	54

EXECUTIVE DIRECTOR'S REPORT

2012 will be remembered as the relative calm before Indiana braces for the looming storm of interstate competition for gaming revenues.

Indiana's wagering taxes dropped 4.23% for FY 2012. The vast majority of the \$33,306,424 shortfall can be attributed to the successful opening of the Rivers Ca-



Ernest E. Yelton
EXECUTIVE DIRECTOR

sino in Des Plaines, Illinois, the closure of the Sherman Minton Bridge over the Ohio River to repair its deficient structure, and an order from a Delaware federal bankruptcy judge lowering the tax liability of Hoosier Park and Indiana Grand. Admission taxes only lagged 2.68% giving credence to the belief that while patronage remains stable, discretionary spending on gaming is decreasing on a per capita basis. However, a far drearier outlook may portend for FY 2013 as new gaming opportunities open in Ohio, Illinois, Kentucky and Michigan.

On a more positive note, even as the industry continues to recover nationally, some notable investments in Indiana properties were made this year by our casino licensees. Casino Aztar spend \$7.2 million on

upgrades to its original hotel, including the complete renovation of all rooms and \$3.5 million on the construction of a new pedestrian bridge that will enhance access to the gaming floor for its newer hotel, Le Merigot. Ameristar refreshed its hotel rooms with \$7.3 million in upgrades, and Hollywood Casino entered into an agreement to operate a new hotel and convention center in its community. The Lawrenceburg Hotel and Convention Center will include 150 guest rooms and 18 suites, along with 36,000 square feet of convention and meeting space and 8,000 square feet of restaurant space. Construction is scheduled to begin September 2012 and finish by early Spring of 2014. These new amenities in Rising Sun and Lawrenceburg are expected to open during the next fiscal year.

2012 also witnessed a milestone in revenue for the State of Indiana. Since the first casino opened its turnstiles at Aztar in December 1995, the total of wagering and admission taxes that have been deposited topped \$10 Billion.

Revenue

As reported last year, Indianapolis Downs, LLC filed Chapter 11 Bankruptcy in April 2011. Proceedings continued through FY 12, including a challenge filed by Indianapolis Downs regarding the formula used in calculating its wagering tax. At issue is the payment of wagering taxes on the 15% of adjusted gross receipts (AGR) statutorily set aside for the horse racing industry. As a result of the challenge, on October 26, 2011 the U.S. Bankruptcy Court in Delaware entered an order declaring the Debtor (Indianapolis Downs) need not include these funds in its calculation and payment of the graduated tax. The Office of the Indiana Attorney General immediately began preparing an appeal, which is currently pending.

Although the decision is being appealed, it resulted in an immediate loss of revenue to the state totaling \$16.8 million in FY 12. Indiana Grand began paying

EXECUTIVE DIRECTOR'S REPORT

wagering taxes under the new formula on November 11, 2011, reducing its AGR by \$27,841,342.32 and reducing its corresponding tax payments by \$8,502,288.46. While Hoosier Park was not a party to the challenge, it also benefited from the decision. Hoosier Park began paying under the new formula on November 9, 2011, lowering its AGR by \$24,521,465.21 and its wagering tax by \$8,284,636.30. Both casinos have agreed to escrow the unpaid funds until all appeals are exhausted in order to have payment on hand in the event it is necessary to pay the taxes based upon a subsequent decision favorable to the state.

Horseshoe Southern Indiana's financial results were negatively impacted by repair work done to the two primary roadways providing access to the property from the neighboring state of Kentucky. The more prominent of these repair projects was the closure of the Sherman Minton Bridge. The bridge, which connects Indiana and Kentucky via Interstate 64, was closed by emergency order.

Following this order, further investigation revealed that extensive repairs were needed before the bridge could be reopened. The closure ultimately spanned from September 9, 2011 – February 16, 2012. During this time, many Horseshoe Southern Indiana customers living on both sides of the river faced longer travel times and increases in congestion, causing them to reduce trips to the property. It is estimated that this closure cost Horseshoe Southern Indiana approximately 13% in gaming revenue.

The closure of the Sherman Minton Bridge put additional strain on the other main roadway connecting Indiana and Kentucky, the Kennedy Bridge, which connects the two states via Interstate 65 and was already in need of repair. Therefore, repair work on the Kennedy Bridge commenced on June 21, 2012. The Kennedy Bridge repair work was far less extensive than the work done on the Sherman Minton Bridge, allowing it to remain open with reduced lanes, similarly increasing traffic congestion and travel times. The Kennedy Bridge repair work was completed on July 23, 2012.

Competition

The hovering threat to Indiana's dominance in commercial casino revenues among its sister states is evolving into reality. With the advent of new gaming initiatives in each of our neighboring states, the bottom line in nearly each of the thirteen venues will be impacted, some dearly.

The biggest challenge will be withstanding the birth of casinos in Ohio. Horseshoe Cleveland opened on May 14, 2012, followed closely by Hollywood Toledo on May 29. Presently, Hollywood Columbus is scheduled to debut on October 8 of this year, with the casino closest to an existing Indiana licensee, Horseshoe Cincinnati, planning to open its doors in the spring of 2013. All told, there will be approximately 9,000 slots and almost 300 table games introduced in the market. Add to the mix VLTs at Ohio tracks, such as Scioto Downs in June 2012, and Indiana operators, particularly those in the southeast, are braced with what will certainly be a negative effect on their AGR.

The Michigan market, considered by many observers to be saturated around its southern border, became more crowded with the opening of a satellite location for Four Winds in Hartford in August. Hartford is positioned only 53 miles northeast of Blue Chip and a mere 40 miles north of South Bend.

In Illinois, the ribbon cutting of Rivers Casino in Des Plaines in July 2011 had a greater impact on our northwestern-most casinos than originally anticipated. Also in May, its legislature passed a bill similar in substance to one Governor Pat Quinn vetoed last year. The act, if signed, would allow five new casinos, with one as close to 10 miles to Horseshoe Hammond. Additionally, the six racetracks would be permitted to install slot machines in exchange for capital expenditures ranging from \$50M - \$200M. Four of the casinos are located in the Chicago area and would compete with ours in Lake County.

Finally, Kentucky continues to inch closer to commercial casinos or racinos. "Instant racing" machines are beginning to appear at the tracks, starting

EXECUTIVE DIRECTOR'S REPORT

with Kentucky Downs in Franklin. These devices resemble slot machines but are pari-mutuel because the outcome is determined by historical horse races. Ellis Park in Henderson, which is only a hop, skip and jump from Casino Aztar, plans to install 177 instant racing machines after Labor Day.

Bankruptcy

The seemingly continuous odyssey through the land of casino licensees' bankruptcies existed throughout FY 2012, but there is a perceptible flicker of light hopefully signaling the end of the tunnel.

On September 15, 2011, the Commission approved the transfer of the gambling game license from Hoosier Park, L.P. to Hoosier Park, L.L.C. and approved the application of Centaur Holdings, LLC to be the substantial owner of Hoosier Park L.L.C. The Commission also approved its exit financing package. These approvals fulfilled conditions necessary for Centaur to emerge from bankruptcy, which Centaur did on October 1, 2011.

On November 10, 2011, the Commission approved the application of Wayzata Opportunities Fund II, L.P. to acquire approximately 48% indirect ownership interest in casino licensees The Majestic Star Casino, L.L.C. and The Majestic Star Casino II, Inc. This approval did not transfer the casino licenses but approved Wayzata as the new substantial owner in accordance with the reorganization plan. The Commission also approved an exit financing package. Majestic Star emerged from bankruptcy on December 1, 2011.

Indianapolis Downs, L.L.C., which operates the Indiana Grand Casino, is still in the bankruptcy process. The court has approved a path to emergence in which prospective buyers may submit bids to purchase Indianapolis Downs out of bankruptcy at the same time as the company works toward reorganization. A decision on which method of emergence will prevail is now expected in late September; however, we have come to learn that the most certain aspect of bankruptcy is that deadlines are never kept. The Commission likely will

not be able to consider a transfer of Indiana Grand's license until at least the first quarter 2013 business meeting.

East Chicago Litigation

Litigation involving the Commission and the East Chicago casino local development agreement commenced in 2006 after the Commission disapproved that portion of the agreement that allotted money to East Chicago Second Century. Finally, after three written opinions by the Indiana Supreme Court, all claims, except those of the Office of Attorney General against Second Century, concluded by agreement in FY 12. The Commission's action at its June 2011 business meeting, approving a new local development agreement presented by casino licensee Ameristar, permitted the parties to effectuate the settlement. Among the terms was a formula for distributing the monies contained in the segregated accounts where Ameristar had been depositing its obligations under the original local development agreement. The Commission, which possessed continuing jurisdiction over those accounts, authorized the distribution at its September 2011 meeting. The action did not specifically approve or disapprove the settlement, but had the effect of allowing it to proceed to conclusion.

The parties quickly fulfilled the terms of the settlement following the Commission's action in September, and on September 28, Ameristar distributed the segregated accounts to The City of East Chicago and the Foundations of East Chicago. By October 18, the parties filed stipulations and motions for dismissal and obtained orders from the court approving the same.

The Commission wishes to acknowledge the advice and services of its outside counsel, N. Thomas Funk, who led us through this complex legal maze for several years.

EXECUTIVE DIRECTOR'S REPORT

Staff Report

At our first quarterly business meeting, we introduced Kristen Kenley as our Administrative Assistant. Kristen was a recent grad from Butler University.

We then confirmed the appointment of Joby Jerrells as License Control Counselor, who came to us from the Attorney General's Office.

Our newest staff attorney was Sara Gonso Tait who earned her undergraduate degree from Miami University of Ohio and her law degree from IU McKinney School of Law.

Dan Roberts was named as a Financial Investigator. He is an IU Kelley School of Business graduate who was a finance and accounting specialist from Well-Point.

Finally, Tashina Manuel was tagged as our Assistant Controller. Tashina, with IU undergraduate and master degrees, had spent the past four years at the Indiana State Budget Agency.

During our second quarter of FY 12, we welcomed Dana Coleman to our Background and Financial Division. Dana had spent 14 years in law enforcement in Michigan City before serving as an Internal Affairs Investigation with the Indiana Department of Corrections.

At our March 2012 business meeting, Jinal Patel met our Commissioners as the Senior Application Developer. She came to us from the Department of Natural Resources where she had been a developer and database analyst.

In our final quarterly meeting, we announced the promotion of Jeff Neuenschwander as Deputy Counsel of our Legal Division. He had served as a staff attorney with us since 2009. In his place, we welcomed David Johnson as our newest lawyer. David, a Wabash grad and an alumnus of the Robert McKinney School of Law, had previously served as Assistant Counsel for the Senate Majority.

This concludes my eighth and final annual report to Governor Mitch Daniels. To say it has been an honor and a privilege is not only trite but extremely inadequate. Under his leadership, the Indiana Gaming Commission has blossomed from a single purpose regulatory agency into a multifaceted governmental unit that serves the citizens of Indiana as the watchdog over various aspects of gaming, both legal and illegal.

We have strived to be ever vigilant with licensing and oversight of our now thirteen casinos where our enforcement gaming agents have established a new national model for other jurisdictions.

The assignment of charity gaming has proven to be a continuous challenge to establish uniform practices and procedures while constantly seeking new avenues to make the process more user friendly for our state's not-for-profit organizations.

Our gaming control officers have been highly effective in locating and eradicating illegal gambling involving cherry masters, dog fighting, cock fighting, sport betting operations and the like.

We established new and separate rules for professional and amateur boxing, as well as the first regulatory oversight of mixed martial arts, which resulted in a tremendously successful debut of an Ultimate Fighting Championship (UFC) card in Indianapolis.

But in the end, it is the value of the relationships that have developed from the day-to-day experiences working with so many talented, dedicated and loyal colleagues that has been the most personally and professionally satisfying. I extend my most sincere gratitude to them, and to Governor Daniels, for this memorable journey.

Respectfully submitted,



FY 2012 TAX OVERVIEW

In FY 2012, gaming operations at Indiana casinos generated \$754,146,130 in wagering tax and \$74,908,965 in admission tax, for a total of \$829,055,095. For more information on wagering and admissions taxes and how they are distributed, please visit the State Budget Agency website at <http://www.in.gov/sba/2511.htm>.

FY 2012	WIN TOTAL	WAGERING TAX	ADMISSION TAX	TOTAL TAX
Ameristar	\$241,223,165	\$68,868,494	\$8,326,185	\$77,194,679
Belterra	\$149,681,356	\$37,425,256	\$4,998,222	\$42,423,478
Blue Chip	\$174,974,053	\$46,292,859	\$7,491,402	\$53,784,261
Casino Aztar	\$119,615,758	\$28,414,279	\$3,677,079	\$32,091,358
French Lick	\$86,485,021	\$18,458,986	\$2,973,354	\$21,432,340
Hollywood	\$429,110,433	\$135,195,766	\$10,831,911	\$146,027,677
Hoosier Park	\$222,463,973	\$55,333,226	N/A	\$55,333,226
Horseshoe Hammond	\$499,526,314	\$159,635,313	\$17,297,628	\$176,932,941
Horseshoe Southern Indiana	\$259,876,086	\$76,160,762	\$6,718,542	\$82,897,304
Indiana Grand	\$246,404,943	\$62,693,821	N/A	\$62,693,821
Majestic Star	\$110,862,839	\$25,788,804	\$4,371,984	\$30,160,788
Majestic Star II	\$90,539,012	\$19,697,961	\$4,371,984	\$24,069,945
Rising Star	\$92,612,865	\$20,180,603	\$3,850,674	\$24,031,277
TOTAL	\$2,723,375,818	\$754,146,130	\$74,908,965	\$829,055,095

FY 2011/2012 TAX COMPARISON

WAGERING TAX	FY 2011	FY 2012	DIFFERENCE	% DIFFERENCE
July	43,954,217	42,878,602	(1,075,615)	-2.45%
August	49,722,369	45,972,067	(3,750,302)	-7.54%
September	54,903,758	53,373,763	(1,529,994)	-2.79%
October	63,353,293	56,312,298	(7,040,995)	-11.11%
November	62,315,996	58,181,231	(4,134,765)	-6.64%
December	63,325,568	64,656,271	1,330,703	2.10%
January	66,353,305	62,108,286	(4,245,019)	-6.40%
February	71,687,562	75,657,720	3,970,158	5.54%
March	81,161,415	77,982,021	(3,179,393)	-3.92%
April	77,503,089	72,349,041	(5,154,048)	-6.65%
May	78,306,533	72,513,859	(5,792,695)	-7.40%
June	74,865,428	72,160,970	(2,704,458)	-3.61%
TOTAL	\$787,452,554	\$754,146,130	(\$33,306,424)	-4.23%

ADMISSIONS TAX	FY 2011	FY 2012	DIFFERENCE	% DIFFERENCE
July	7,495,665	6,923,535	(572,130)	-7.63%
August	7,043,724	6,495,465	(548,259)	-7.78%
September	6,550,527	6,253,113	(297,414)	-4.54%
October	6,761,589	6,142,515	(619,074)	-9.16%
November	6,007,908	5,667,023	(330,885)	-5.51%
December	5,679,840	6,199,992	520,152	9.16%
January	5,833,407	5,764,842	(68,565)	-1.18%
February	6,037,776	6,440,490	402,714	6.67%
March	6,738,849	6,610,176	(128,673)	-1.91%
April	6,427,470	6,102,969	(324,501)	-5.05%
May	6,296,553	6,159,384	(137,169)	-2.18%
June	6,095,115	6,139,461	44,346	0.73%
TOTAL	\$76,968,423	\$74,908,965	(\$2,059,458)	-2.68%

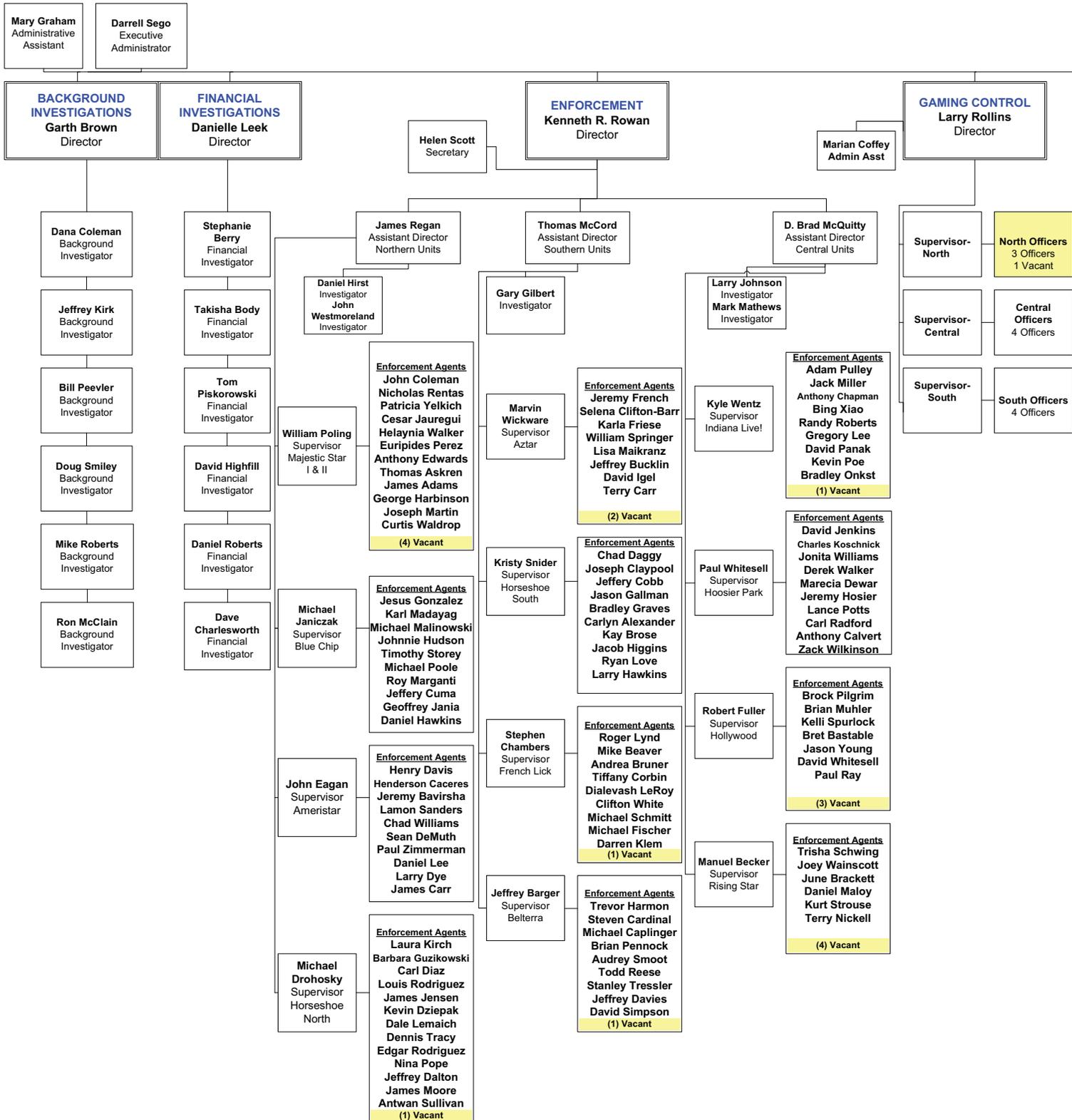
REVENUES & EXPENDITURES

Fees	\$12,791,758	Fines	\$532,024
<i>Occupational Licensing</i>		Riverboats	\$415,500
Applications	\$590,590	Suppliers	\$8,500
Permanent/Renewal	\$640,780	Voluntary Self Exclusion Program	\$108,024
Other	\$0		
<hr/> Subtotal	<hr/> \$1,231,370		
<i>Riverboat Licensing</i>			
Applications for merger/buyout	\$100,000		
Permanent/Renewal	\$50,000		
Other - License Transfer	\$2,000,000		
<hr/> Subtotal	<hr/> \$2,150,000		
<i>Supplier Licensing</i>			
Applications	\$10,000		
Permanent/Renewal	\$195,400		
Other - Junketeer	\$5,750		
<hr/> Subtotal	<hr/> \$211,150		
<i>Charity Gaming*</i>			
Licensing	\$4,328,319		
Penalties/Miscellaneous	\$47,512		
<hr/> Subtotal	<hr/> \$4,375,831		
<i>Racinos</i>			
Supplemental Fee	\$4,676,837		
<hr/> Subtotal	<hr/> \$4,676,837		
<i>Athletic Division</i>			
Licensing	\$67,483		
Closed Circuit Tax	\$3,345		
Event Tax	\$69,030		
Penalties	\$6,712		
<hr/> Subtotal	<hr/> \$146,570		
		Expenditures	\$21,607,617
		<i>IGC Administration</i>	
		Salary/Wages	\$2,967,653
		Other Operating & Encumbrance	\$432,530
		Less Reimbursements	\$(124,052)
		<hr/> Subtotal	<hr/> \$3,276,131
		<i>Charity Gaming Enforcement</i>	
		Salary/Wages	\$2,571,366
		Build Indiana Fund	\$3,000,000
		Other Operating & Encumbrance	\$280,124
		<hr/> Subtotal	<hr/> \$5,851,490
		<i>Athletic Commission</i>	
		Salary/Wages	\$188,209
		Other Operating & Encumbrance	\$12,380
		Less Reimbursements	\$(16,667)
		<hr/> Subtotal	<hr/> \$183,922
		<i>Gaming Enforcement**</i>	
		Salary/Wages	\$11,797,763
		Other Operating & Encumbrance	\$498,281
		<hr/> Subtotal	<hr/> \$12,296,044

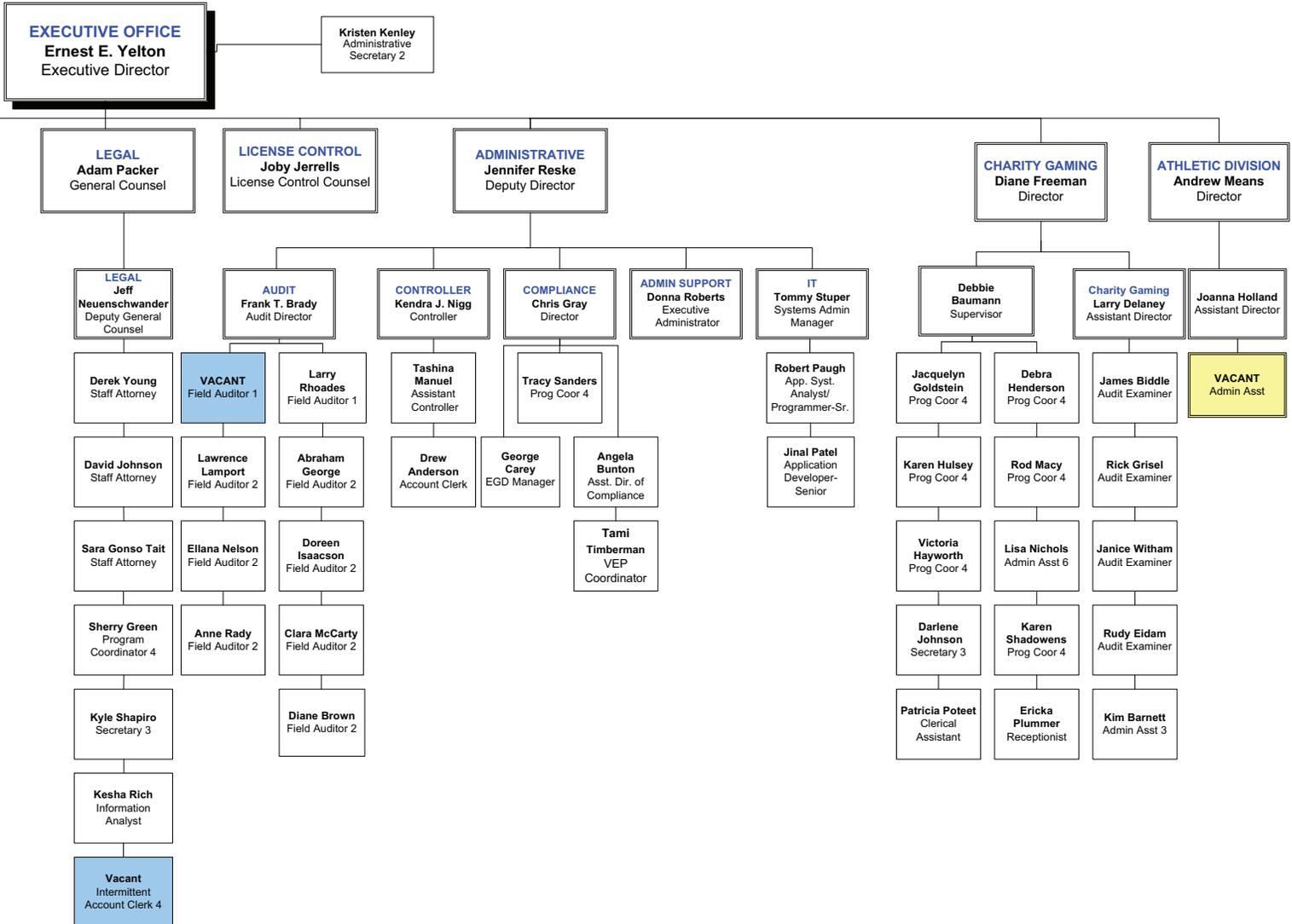
* Does not include Charity Gaming Excise Tax of \$1,227,156 collected by IDOR

** Fully reimbursed by the riverboat casinos and horsetrack facilities

ORGANIZATIONAL CHART



ORGANIZATIONAL CHART



Total Positions: 243
Budgeted Vacant Positions: 19
Un-Budgeted Vacant Positions: 2
As of: June 30, 2012

MBE/WBE UTILIZATION

Statute requires the Commission to establish annual goals for casino expenditures with minority and women owned business enterprises (MBEs and WBEs). The annual goals must be derived from a statistical analysis of utilization study of purchases for goods and services.



Jennifer Reske
DEPUTY EXECUTIVE DIRECTOR

The Commission continues to track purchases made with certified minority and women owned business enterprises, as well as those purchases made with non-minority vendors, to assess compliance in this area. In CY 2011, casinos made \$171 million in qualified purchases with over 9,000 vendors. Total spending with MBEs and WBEs totaled \$37 million, with overall spending exceeding established goals and capacity with WBEs by \$11.6 million and MBEs by \$10.4 million.

The previous disparity study established four categories of spending for purposes of tracking utilization. The categories are construction, procurement, professional services and non-professional services. The spending described above represents spending above the established goals or capacity in each category for both MBEs and WBEs, with the exception of MBE construction where there was a spending shortfall of \$260,436.

New Study

Staff is currently working with the Center for Urban Policy and the Environment at Indiana University-Purdue University Indianapolis to complete the required five-year update of our disparity study. The new study is on schedule to be released during the third quarter of CY 2012, with any new goals anticipated to take effect in CY 2013.

As part of the study, the IGC sought the input of advisors. The IGC is pleased to work with the following members of our distinguished advisory panel:

The Honorable Cherrish Pryor,
Indiana House of Representatives

The Honorable Greg Taylor,
Indiana Senate

Stacy Shew, Executive Director,
NAWBO Indy

Philip Sicuso, Of Counsel,
Bingham Greenebaum Doll LLP

Mike Smith, President & CEO,
Casino Association of Indiana



DIVISION REPORTS



ATHLETIC DIVISION

The Athletic Division is responsible for ensuring the safety of participants and the fairness and integrity of boxing and mixed martial arts events in the State. Commission staff is on site for every professional event that occurs in Indiana to make certain that all statutory

on March 9th that was seen on MTV2.

The Athletic Division closed FY2012 with the following numbers of active licensees: 8 boxing announcers, 21 boxing judges, 5 boxing managers, 1 boxing matchmaker, 7 boxing promoters, 15 boxing referees, 144 boxing seconds, 6 boxing timekeepers, 12 boxing trainers, 272 professional boxers, 5 amateur MMA sanctioning bodies, 11 MMA announcers, 36 MMA judges, 6 MMA managers, 6 MMA matchmakers, 21 MMA promoters, 18 MMA referees, 304 MMA seconds, 8 MMA timekeepers, 16 MMA trainers, 367 professional mixed martial artists, and 16 event physicians. In addition, the Athletic Division has issued approximately 1,000 National ID's to amateur mixed martial artists.



Andrew Means

DIRECTOR OF ATHLETIC DIVISION

and regulatory provisions of the Commission are strictly observed. Commission staff also regularly attends amateur mixed martial arts events to ensure that the licensed sanctioning bodies and promoters are abiding by the Commission's requirements.

During FY2012, ten professional boxing events and seventy-three mixed martial arts events were conducted under the regulatory authority of the Athletic Division. Of the 73 mixed martial arts events, 3 were strictly professional events, 24 were pro-am events, and 46 were all-amateur events. The Athletic Division oversaw two events that were broadcast on television, both of which occurred at the Horseshoe Hammond Casino. Wild Bill's Boxing promoted a boxing event on August 19th that was seen on ESPN, and Bellator Fighting Championships promoted a mixed martial arts event

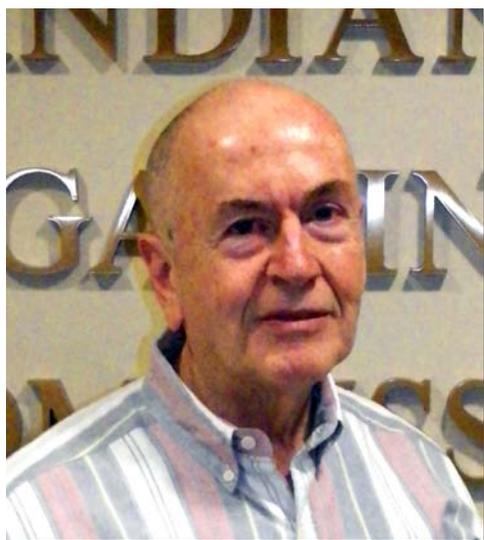


Joanna Holland

DEPUTY DIRECTOR
OF ATHLETIC DIVISION

AUDIT DIVISION

The 11 casinos and 2 racinos must file a daily tax return on which they report their admission and wagering tax. The IGC Audit Division coordinates with the Indiana Department of Revenue (IDOR) to ensure that each daily tax payment is accurate and timely. The cas-



Frank Brady

DIRECTOR OF AUDIT DIVISION

nos and racinos send tax payments to IDOR and IDOR reports these amounts to IGC. Desk audits are conducted daily regarding these electronically filed RG-1's.

As of January, 2012 over \$10 billion in Admission and Wagering Taxes were reported and paid since inception.

The casinos and racinos also send reports to the IGC at the end of each month detailing all fiscal activity that occurred during the month. Audit reviews these reports, checking for discrepancies between daily and monthly figures.

A monthly revenue report is published that details the casino revenues and taxes generated from admissions and wagering. The monthly reports are avail-

able to the public on the Indiana State/Indiana Gaming Commission website. Additionally, the results of these reconciliations are provided on a bi-monthly basis to various state agencies.

The division continues to implement cost saving measures. Numerous Program and Special Audits were conducted through the course of the fiscal year. The Program Audits have been expanded to include Child Support Arrears Delinquency Registry. Special Audits are currently being conducted regarding Suspicious Activity Reports and Currency Transaction Reports.

An increased emphasis has been placed on Corporate Audit Committees. There has been one Special Audit by a CPA Firm. Funds have been encumbered for a two day training session on site to be conducted by the Association of Certified Fraud Examiners.



Larry Rhoades

DEPUTY DIRECTOR
OF AUDIT DIVISION

CHARITY GAMING DIVISION

Indiana Code 4-32.2 allows bona fide religious, educational, senior citizens, veterans, or civic organizations, hospitals, health facilities, psychiatric facilities, political organizations or political candidates to conduct gambling events as fundraising activities.



Diane Freeman

DIRECTOR OF CHARITY GAMING

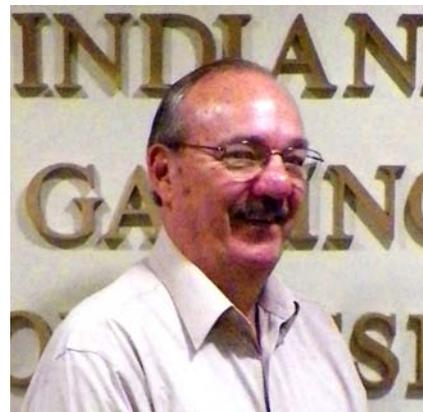
Nonprofit organizations must be exempt from taxation under Section 501 of the Internal Revenue Code, operate without profit to the organization's members, and have been either continuously in existence in Indiana for at least five years or affiliated with a parent organization that has been in existence in Indiana for at least five years.

Charity gaming statute prohibits any organization, other than a nonprofit entity that has been determined by the IGC to be qualified, from conducting an allowable event. A qualified organization may conduct only those gambling events defined under state statute or approved by the Commission. Approved events include bingo, charity game night (dice, card, wheel games, etc.), door prizes, festivals, guessing games, raffles, water races, and the sale of pull-tabs, punchboards and tip boards.

To conduct an allowable event, a qualified organization must have received qualification status and a license from the IGC unless the value of the prizes awarded at the event does not exceed \$1,000 for a single exempt event or \$3,000 for all exempt events over the course of the calendar year. While the organization under these circumstances is not allowed to obtain a license, they are required to apply for and receive approval to conduct exempt events. The IGC is also authorized to license manufacturers and distributors of equipment necessary to conduct allowable events, such as prize wheels, bingo equipment, bingo supplies and pull-tabs, punchboards and tip boards.

The Charity Gaming Division also has the regulatory enforcement of charitable gaming in Indiana. The division's goal is to ensure compliance with applicable statutes, rules and regulations in a manner that promotes and protects the integrity of charitable gaming in the State. This is derived through instruction and guidance to organizations who utilize gaming to meet their fundraising needs to further their lawful purposes.

Currently 3,226 organizations are qualified to conduct charity gaming in Indiana. Qualified organizations who refrain from conducting gaming events for

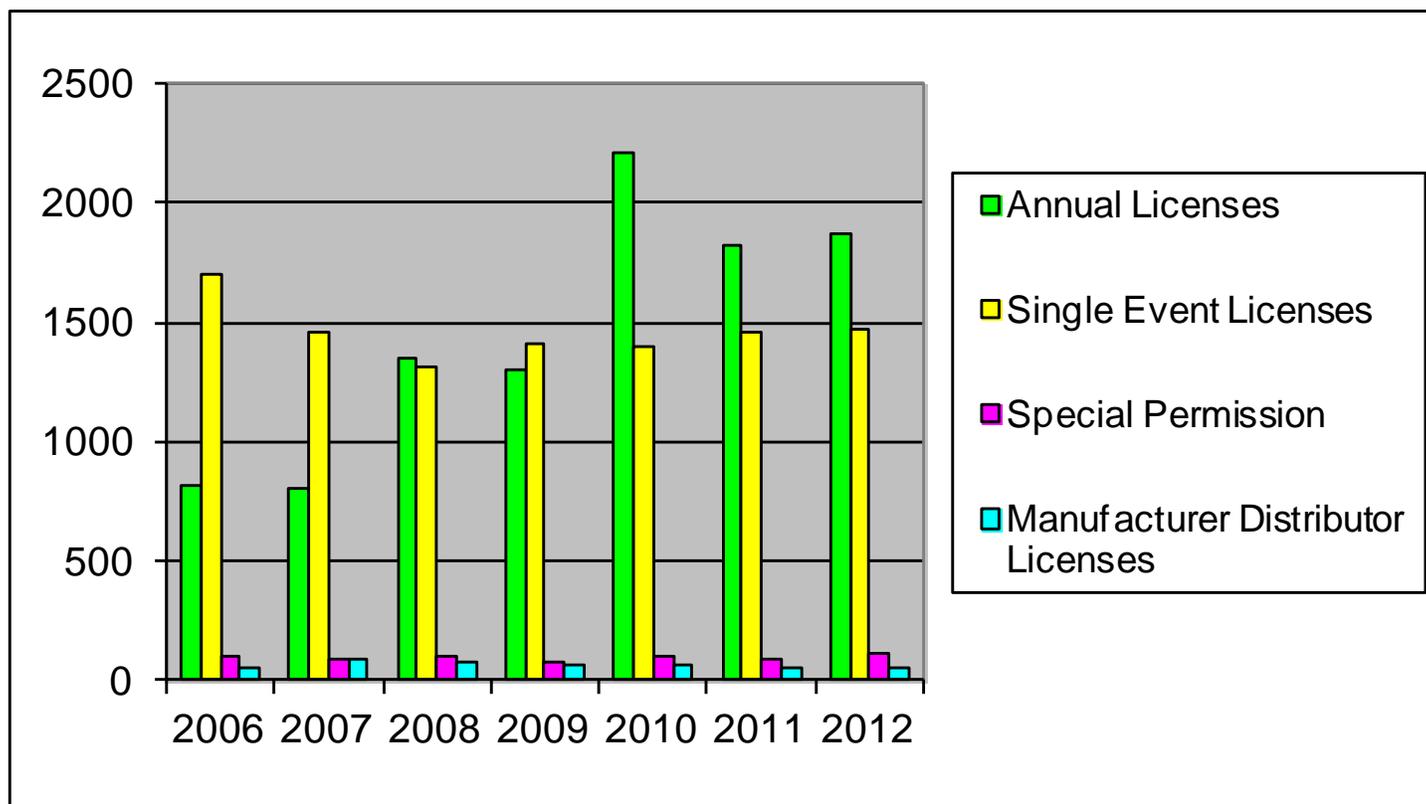


Larry Delaney

DEPUTY DIRECTOR
OF CHARITY GAMING

CHARITY GAMING DIVISION

Licenses Issued



a period of three years or more, will lose their qualification status and are required to re-apply before gaming events can be held. Thirty eight nonprofit organizations were denied qualification status. These organizations were denied due to their failure to provide all required information, meet the five (5) year existence requirement or failed to hold 501 status through the IRS.

Thirty six (36) distributors and nineteen (19) manufacturers were licensed with IGC to sell gaming supplies to the above mentioned organizations. During FY 2012, the Charity Gaming Division approved and issued 3,457 allowable event licenses. Notifications for 520 exempt events (non-licensed) were approved for the same period.

During this fiscal year, the IGC collected \$4,328,319 in gaming license fees and \$47,512 in penalties assessed through violations. Gross income reported by these organizations is \$466,963,232 with total prize

payouts of \$375,371,366. These statistics will change as not all financial reports have been received and reviewed for this period.

Eight charitable gaming seminars were conducted to educate nonprofit organizations of legislative changes, regulation updates, financial reporting and the qualification and license requirements. Seminars were held in Indianapolis, Logansport, Madison, Terre Haute and South Bend. These seminars were attended by approximately 548 representatives either from qualified organizations or from organizations seeking information about how to become qualified and conduct events.

The field staff conducted 124 compliance investigations, 34 pre-license investigations which are required by statute when an organization request to obtain an annual bingo or annual charity game night license, and 80 site inspections.

COMPLIANCE DIVISION

The Compliance Division oversees the regulation of electronic gaming devices (“EGD”), table games, promotions, tournaments, patron complaints and the Voluntary Exclusion Program (“VEP”).

A major function of the Compliance Division is the Compliance Committee which is chaired by the Direc-



Chris Gray

DIRECTOR OF COMPLIANCE

tor of Compliance. The Compliance Committee meets on a regular basis with the goal of optimizing the efficiency and effectiveness of the regulatory process. The Committee is comprised of representatives from the Compliance, Audit, Legal and Enforcement Divisions.

During FY 2012, the Committee made recommendations on all pending regulatory waivers and violations. The Committee issued 150 recommendations on waiver requests and disciplinary actions against casino and supplier licensees with \$416,000 levied in fines. The Committee was also involved in recommendations on rule changes and policy directives.

Table Games

The Compliance staff is responsible for the review and approval of all table game submissions, including in-

ternal control procedures, new table games and new table game variations or side bets. The Compliance staff also monitors and approves table game movements and the shipment of table games equipment. In FY 2012, there were seven table games approved; two new games and five side bets or variations. In addition to the new table game approvals, approximately 100 table moves and 537 table game shipments were reviewed and approved.

Promotions

In order to maintain the integrity of casino gaming in Indiana, all promotional activities conducted by casino licensees are subject to review by the Commission. All gaming related promotional activities, such as any tournaments involving EGDs or table games must be approved by the Promotions/Compliance Coordinator. Any non-gaming related promotional activities, such as concerts, giveaways, or parties, must be reviewed by the Promotions Coordinator.



Angela Bunton

DEPUTY DIRECTOR
OF COMPLIANCE

FY 2012 PROMOTIONS SUBMISSIONS STATISTICS

TOTAL SUBMISSIONS: 1,310

NON-GAMING RELATED (REVIEWED): 1,013

GAMING RELATED (APPROVED): 291

DISAPPROVED: 5

PENDING: 1

COMPLIANCE DIVISION

Electronic Gaming Devices

The Compliance staff is responsible for oversight of the Electronic Gaming Device System (“EGDS”). The EGDS contains a catalogue of all gaming laboratory tested and approved hardware, as well as associated software.

Compliance staff also monitors and approves all movements, purchases, destruction, and sale of devices, ensuring that only authorized parties are involved in these processes.

The Compliance staff stays in frequent contact with EGD manufacturers and gaming laboratories to ensure that the Commission is abreast of the latest technologies in electronic gaming. Compliance’s communications with gaming laboratories, EGD departments at the properties, Gaming Control and Enforcement Divisions, ensures that all EGDs are in compliance at Indiana’s properties.

Voluntary Exclusion Program

Through the Voluntary Exclusion Program (“VEP”), which went into effect on July 1, 2004, individuals may elect to voluntarily exclude themselves from all of the Indiana casinos by completing a form.

Individuals wishing to exclude themselves from Indiana casinos can do so in person at the Commission office in Indianapolis or at any Indiana casino location. To enroll in the program, a “Request for Voluntary Exclusion Form” must be completed in the presence of a gaming enforcement agent or a Commission Compliance Division staff member. The form must be completed voluntarily, of one’s free will and may not be completed under the influence of alcohol, a controlled substance

or prescription medication. The individual may select a length of exclusion of one year, five years or lifetime. The request form and identity of the applicant must remain confidential. Once enrolled in the VEP, it is the participant’s responsibility to stay away from all Indiana casinos. To date, 5,869 individuals have enrolled in the VEP.

Participants in the VEP also agree to forfeit any jackpot or thing of value won as a result of a wager if they enter the gaming area of an Indiana casino. The forfeited jackpots are withheld by the Indiana casino and remitted to the IGC. In FY 2012, seventy-seven VEP forfeitures were approved by the Commission and resulted in approximately \$91,455 in forfeitures.

A person who has selected a one year or five year exclusion may request removal from the VEP at the end of their exclusionary period. A participant who wishes to be removed from the VEP must complete a “Request for Removal Form” in the presence of a gaming enforcement agent or a Commission Compliance staff member to be valid. Once the Commission has approved and processed the removal request, the participant will be removed from the VEP. To date, 1,399 participants have been removed from VEP.



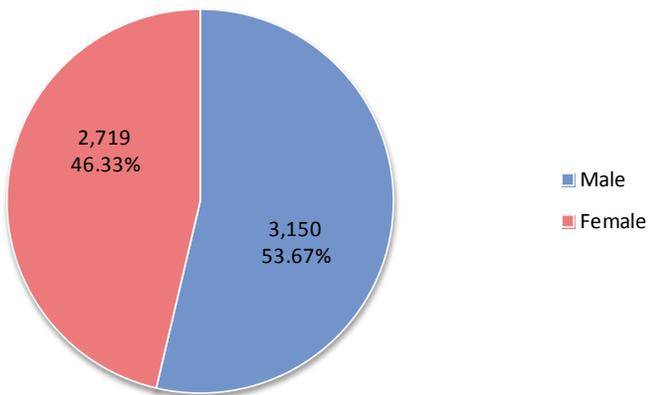
Tami Timberman-Wright
PROBLEM GAMING
COORDINATOR

COMPLIANCE DIVISION

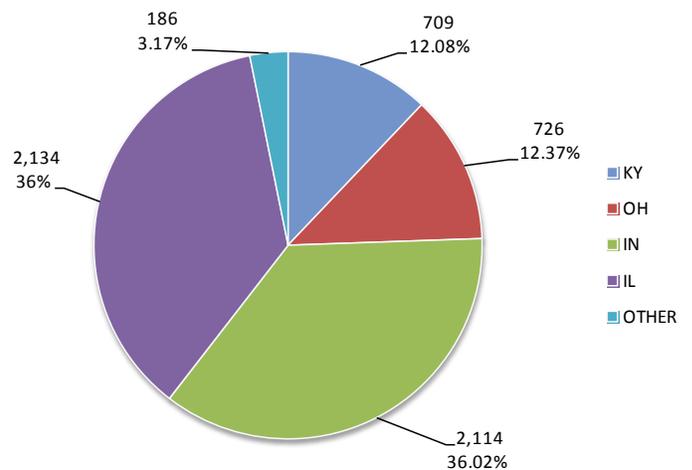
VEP Statistics

There were 4,470 active members from twenty-six different states in the Voluntary Exclusion Program as of July 02, 2012. The graphs below display the program participants, categorized by age, sex, home state and length of exclusion.

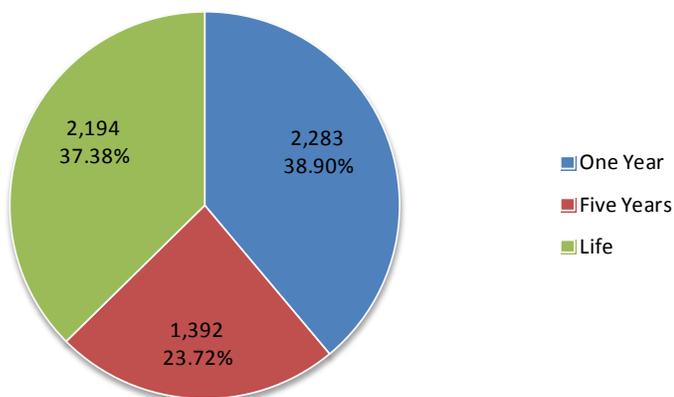
Member Gender



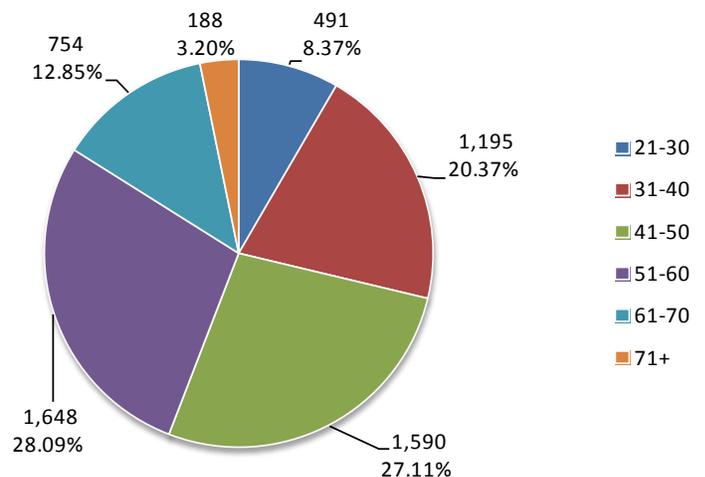
Member State



Member Exclusion Length



Member Age



ENFORCEMENT DIVISION

There are 140 Gaming Enforcement Agents assigned to various casinos throughout the state of Indiana. Each casino is assigned ten Agents and one Supervisor. The Agency has five Enforcement Investigators, two assigned to northern Indiana, one assigned to

Agents were placed into Tier II. This training is mainly focused on the traditional functions and responsibilities of a police officer. The Tier II training is eight (8) weeks long. New Agents that are not certified law enforcement officers will be required to attend the Tier II course.



Ken Rowan

DIRECTOR OF ENFORCEMENT

southern Indiana, one assigned to central Indiana and one assigned to southeast Indiana. We also have three Assistant Directors; they are responsible for the northern, central and southern parts of the state. The primary responsibility of the enforcement agents is to ensure that casino gaming is conducted in strict compliance with the laws and regulations in Indiana.

During FY 2012, the Enforcement Division has continued to work to improve the Gaming Enforcement Academy. The balance between regulatory oversight, gaming and criminal investigations training has been paramount. On January 1st, the Law Enforcement Training Board (LETB), the governing body of the Indiana Law Enforcement Academy initiated a new training format. The training for police officers has been divided into an III Tier basic course. The Gaming Enforcement

In conjunction with the Tier II course, the Enforcement Agents will attend the Gaming Enforcement Academy. The Gaming Academy is three (3) weeks long. Examples of the training topics are Table Games, VEP/Patron Complaints, Gaming Laboratories International and Gaming Law and Regulations. The Enforcement Division strives to give the Enforcement Agents the most comprehensive and advanced training available.

The Enforcement Division has also conducted numerous regulatory and criminal investigations throughout the year. The enforcement agents and investigators have conducted criminal investigations on capping bets, cheating slot machines, past posting and marking playing cards. An agent and investigator conducted a fraudulent cash advance case at Indiana Grand Casino that involved 13 suspects. At the conclusion of the investigation all the suspects were identified and numerous felony charges were filed.

The Gaming Enforcement Agents continue to work diligently to ensure strict compliance with the laws and regulations in the State of Indiana.

GAMING CONTROL DIVISION

The Gaming Control Division initiated 56 investigations during fiscal year 2012 and continued investigating numerous cases that were ongoing. The investigations led to the confiscation of eighty-seven (87) illegal gambling devices. Enforcement action was

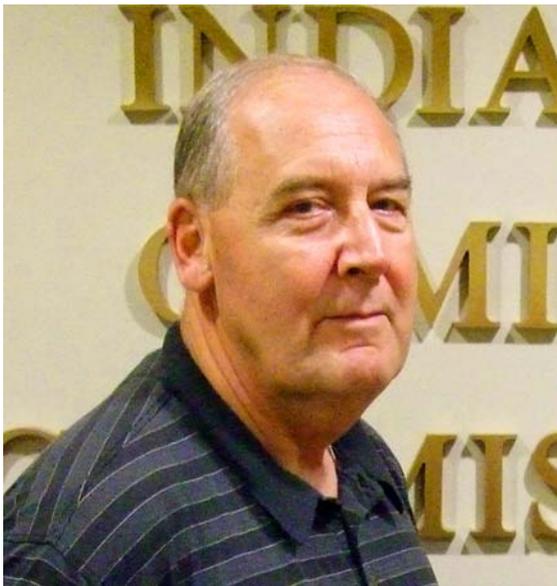
Forfeiture Fund. This fund has been used to procure some equipment to enhance investigative capabilities as well as funding ongoing investigations.

The Gaming Control Division continues to work with Federal authorities, Indiana Excise Police, Indiana State Police, and various local/sheriff police departments throughout the State.

Three of the investigations were high profile. The Charity Gaming Division and Gaming Control Division worked together on a theft investigation at the American Legion in New Haven, IN. Felony criminal charges were filed by the Allen County Prosecutor on five (5) individuals. They have all subsequently pled guilty and have been ordered to make restitution to the American Legion. The second was also in New Haven and was the first internet gambling establishment to have criminal charges filed on the owners/operators. The third investigation took slightly over two years and was a multi-state sports betting (bookie) operation. Gaming Control sought and received assistance from federal authorities. Eight (8) individuals were indicted in federal court for a variety of gambling violations.

A total of thirty-seven (37) vending/amusement machine business owners have been interviewed since the Division was created. Based on those interviews, the number of illegal gambling devices that have been removed by distributors is conservatively estimated at 3,824. Combining the number of illegal gambling devices seized by the Gaming Control Division and the conservative estimate of devices removed by distributors, a total of 5,669 are no longer operating in Indiana.

The Division currently has thirty-six (36) active investigations ongoing.



Larry Rollins

DIRECTOR OF GAMING CONTROL

taken on six (6) illegal poker establishments, two (2) illegal pull tab operations, one (1) dog fighting operation and one (1) internet gambling operation. Four (4) bookmaking operations were also shutdown, criminal charges filed and financial information turned over to the Internal Revenue Service as well as the Indiana Department of Revenue. A total of 1,655 inspections were conducted at retail businesses to ensure that illegal gambling devices were not present. The Division continued with educational emphasis on illegal gambling, to encourage voluntary compliance with Indiana statutes, by discussing the laws with the public.

Prosecutors successfully filed civil forfeiture action on two (2) of the criminal cases. This resulted in a total of \$1,750.00 being placed in the Gaming Control

LICENSE CONTROL DIVISION

The primary legislated purpose of the License Control Division is to conduct administrative enforcement actions against licensed (retail merchants, alcohol, tobacco, or charity gaming) entities engaged in unlawful gambling. In addition, the Division supports the



Joby Jerrells

DIRECTOR OF LICENSE CONTROL

Gaming Control Division in its mission to investigate suspected violations of the gambling laws by providing legal support, drafting search warrants, and obtaining subpoenas. License Control works as a liaison with local county prosecutors to advocate for the filing of criminal and civil charges when appropriate. Furthermore, the Division works closely with the Charity Gaming Division in its effort to enforce the charity gaming statutes and rules.

During FY 2012, the Division assisted Gaming Control by drafting numerous search warrant affidavits, which were successfully executed, resulting in the seizure of illegal gambling devices, illegal gambling paraphernalia, and illegal proceeds of illegal gambling activity. The Division assisted Gaming Control with

presenting final case reports and drafts of charging instruments to local prosecutors. The Division provided continuing legal training for Gaming Control officers to ensure awareness of current legal caselaw.

The Division also supported the Charity Gaming Division by participating in educational seminars, initiating over 30 disciplinary actions, and denying approximately 170 applications for licensure or qualification. The Division established a process to publish the results of disciplinary actions to better inform the public and further ensure the integrity of charitable gaming. The Division also prepared and presented seminar training materials to qualified charitable organizations and other stakeholders.

In the fall of 2011, the Division provided hearing testimony to the Charity Gaming Study Committee, which was comprised of elected officials and appointed lay members. During the 2012 legislative session, the Division prepared memoranda evaluating various legislative proposals and presented regulatory impact statements to House and Senate Committees.

The Division drafted emergency and proposed rules necessary to implement legislative changes accomplished in the 2012 legislative session.

INVESTIGATIONS DIVISION

FY 2012 was an interesting year that brought new opportunities to learn to the Investigations Division.



Garth Brown
DIRECTOR OF
BACKGROUND INVESTIGATIONS

Two of Indiana's casinos emerged from bankruptcy with new ownership structures that required analysis by the Division. Analyzing these new structures allowed the Division an excellent opportunity to stay current with trends for corporate structure and ownership models as well as accomplishing the task of reviewing the new owners for suitability. On a similar note, several of the casinos have utilized the current low interest rates to submit requests to the Commission to reorganize or refinance existing debt packages to alleviate interest payments. The Financial Investigators worked alongside the Legal Division to analyze these requests, summarize them, and submit them for approval.

Over the last few years, the Investigations Division has also made it a priority to revisit its applications for revisions, updating, and reformatting to improve efficiency. In December of 2011, the Investigations Division finalized the new Supplier License

Application which has proven to be much more streamlined and organized. The Division is currently finalizing a draft of the new Casino Owner's License Application. Once this application is completed, it will not only be a revitalized version of the old application, but incorporate questions and documents that will allow it to be used for multiple purposes, including license transfers; thus, negating the need for separate applications.



Danielle Leek
DIRECTOR OF
FINANCIAL INVESTIGATIONS

In FY 2012, the Division completed a total of 190 Level 1 investigations associated with casinos, suppliers, and corporate investigations. The Division also completed 2,068 Level 2 and 1,703 Level 3 investigations of those individuals employed at casino property.

The Commission receives reimbursement from the applicants for hours spent working on their investigations. In FY 2012, a total of 8,552 hours were logged. Keeping with efficiency standards, the Division maintained a billable rate of 60.62%.

LEGAL DIVISION

The Legal Division serves and advises, as necessary, the Commission, the Executive Director, other agency divisions, regulated entities, and the public.



Adam Packer
GENERAL COUNSEL

The Legal Division represents the Commission's interests regarding licensure of casino employees, owners and suppliers; disciplinary actions; patron exclusions; and boxing and unarmed combat in Indiana.

The Legal Division researches, monitors, and analyzes relevant legislation; drafts and promulgates administrative rules; and drafts resolutions and orders for Commission business meetings.

The Legal Division is responsible for representing the Commission in employment disputes; monitoring litigation; and negotiating and executing contracts and memoranda of understanding.

The Legal Division provides the public with public records and the opportunity to comment on rules.

Occupational Licensure

Indiana law requires that certain individuals apply for an occupational license. After an individual successfully completes the application process, the Legal Division issues a license. Occupational licensees are held to certain standards regarding renewal, conduct, and reporting. The Legal Division

strives to increase occupational licensee compliance with these standards. Failure to meet these standards may result in a disciplinary action by the Legal Division.

If an occupational license applicant has a felony conviction, the Commission is not permitted to issue a license unless the applicant completes the felony waiver process, which includes an administrative hearing regarding the applicant's rehabilitation.

The Legal Division may "flag" the file of a former occupational licensee if the former licensee's history calls into question suitability for future licensure or if the licensee must resolve a pending issue before obtaining a new license. The Commission's occupational licensing database is designed to ensure that "flagged" individuals cannot obtain a new occupational license without approval from the Legal Division.



Jeff Neuenschwander
DEPUTY GENERAL COUNSEL

FY 2012 OCCUPATIONAL LICENSING STATISTICS

TEMPORARY LICENSES ISSUED: 3,817
PERMANENT LICENSES ISSUED: 3,463
LICENSE RENEWALS: 11,525
LICENSE REVOCATIONS: 7
LICENSE DENIALS (INCLUDING FELONY): 5
FELONY WAIVER APPLICATIONS: 3
FELONY WAIVERS GRANTED: 1
ONGOING DISCIPLINARY ACTIONS: 3
SETTLEMENTS IN LIEU OF DISCIPLINE: 2
REPRIMANDS: 32
REINSTATEMENT OF REVOKED LICENSE: 5
TERMINATED LICENSEES FLAGGED: 34

LEGAL DIVISION

Supplier Licensing

The Legal Division is the initial contact for prospective supplier licensees. A person who wishes to provide goods or services to Indiana casinos may submit a web-based inquiry to the Legal Division. Based on information provided in the inquiry, the Legal Division will either request that the person apply for a license or explain that the person may provide goods and services to Indiana casinos without obtaining a supplier's license. Prospective suppliers will then contact the Investigations Division to begin working on the suitability investigation process.

FY 2012 SUPPLIER LICENSING STATISTICS

TEMPORARY LICENSES ISSUED: 2

PERMANENT LICENSES ISSUED: 2

LICENSE RENEWALS: 27

LICENSE EXPIRATIONS: 0

LICENSE WITHDRAWALS: 0

LICENSES RELINQUISHED: 1

LICENSE TRANSFERS: 1

LICENSE INQUIRIES REVIEWED: 30

Patron Matters

If a patron of an Indiana casino has violated Indiana gaming laws or performed an act that would adversely affect public confidence in gaming, the Executive Director may direct the Legal Division to add the patron to the exclusion list. Cheating at a gambling game, theft, and fraud are examples of the acts that serve as the basis for exclusion. If an excluded patron believes that he or she was improperly excluded, the excluded patron may appeal the exclusion. The Legal Division represents the Commission in the administrative appeal process.

Exclusion permanently bars a person from entering any Indiana casino, but an excluded patron may apply for removal from the exclusion list after three years.

FY 2012 EXCLUSION LIST STATISTICS

PATRONS EXCLUDED: 56

EXCLUSION APPEALS: 2

PATRONS REMOVED FROM THE EXCLUSION LIST: 2

CIVIL PENALTY ACTIONS: 1

PATRONS CURRENTLY ON EXCLUSION LIST: 307

Rules

In FY 2012, the Legal Division drafted and promulgated six final rules and nine emergency rules, and readopted expiring rules. Included in the final and emergency rules are rules governing: local development agreements, boxing and mixed martial arts, voluntarily excluded persons, junketeers, child support withholding, gambling by immediate family members of occupational licensees, live gaming devices, cards, dice and tokens.

Junketeers and Junket Operators

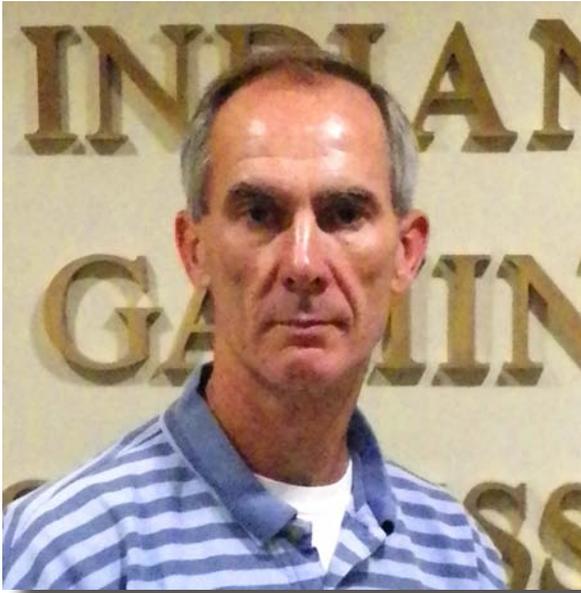
In FY 2012, The Commission continued to administer the junket operator and junketeer certification program. A total of five new junket operators and six new junketeers were issued certificates of registration. One junket operator allowed its certificate of registration to lapse. Currently, a total of nineteen junket operators and twenty-two junketeers hold certificates of registration to operate in Indiana.

Public Records

During FY 2012, the Legal Division received and responded to 55 public records requests, resulting in over 4233 pages of released documents. The Legal Division also updated 54 forms in an effort to streamline paperwork and make the agency's forms more useful.

INFORMATION TECHNOLOGY DIVISION

The primary task of the Information Technology Division is to provide support and guidance to



Tom S. Stuper

SYSTEMS ADMINISTRATION
MANAGER

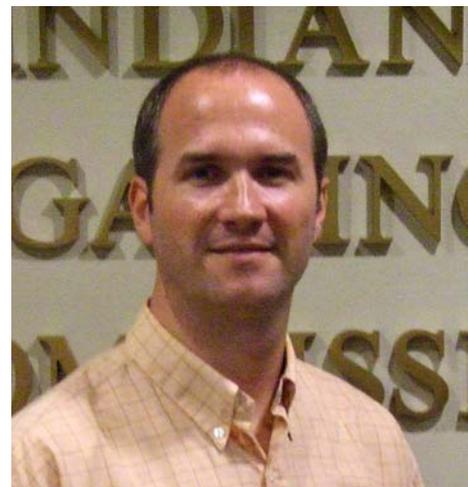
the IGC staff on the use of the electronic tools that are available for use within the State enterprise. It is the goal of the Information Technology Division to automate tedious manual operations with the use of computer technology. Another goal is to eliminate the use of paper driven processes whenever possible.

One of the major projects that the Information Technology Division has been working on this past fiscal year is the design and development of a new application for the Charity Gaming Division. This system will incorporate the entire work flow of the Charity Gaming staff. In addition to the tracking of the existing Charity Gaming License types there has been the creation of a new comprehensive license that has required Information Technology Division resources to make a tracking process available at the beginning of the new fiscal year.

Another major project carried out by the Information Technology Division this past fiscal year was the installation of new personal computers throughout the entire agency. Many man hours were required to assist the Indiana Office of Technology on the refresh of our computer work stations.

There were also several minor modifications made to existing applications to enhance the usability of those systems. Many of these modifications were performed to allow the end-users of these systems greater access to ad-hoc reports and online queries that previously did not exist.

The IT Division also evaluated the printers, scanners and copiers in the central office. As a result of this evaluation the existing network printers were eliminated. It had been determined that newer copier devices that provide not only copying functionality but also network attached printing and scanning are less expensive to operate. These new devices are leased through a state contract that provides ongoing support and maintenance. The overall cost to produce a printed page is much cheaper through these new multi-function devices.



Robert Paugh

SYSTEMS ANALYST SR.

INDIANA CASINOS



As of 06/01/2012



AMERISTAR CASINO

DATE OPENED: APRIL 18, 1997

GAMING SPACE: 53,492 SQ. FT.

**ELECTRONIC GAMING DEVICES:
1,952**

TABLE GAMING POSITIONS: 295

RESTAURANTS: 6

HOTEL: 290 ROOMS

ADMISSIONS: 2,775,395

TOTAL TAXES: \$77,194,679

**LOCAL DEVELOPMENT AGREEMENT
PAYMENTS: \$8,501,462
(THROUGH DEC. 2011)**

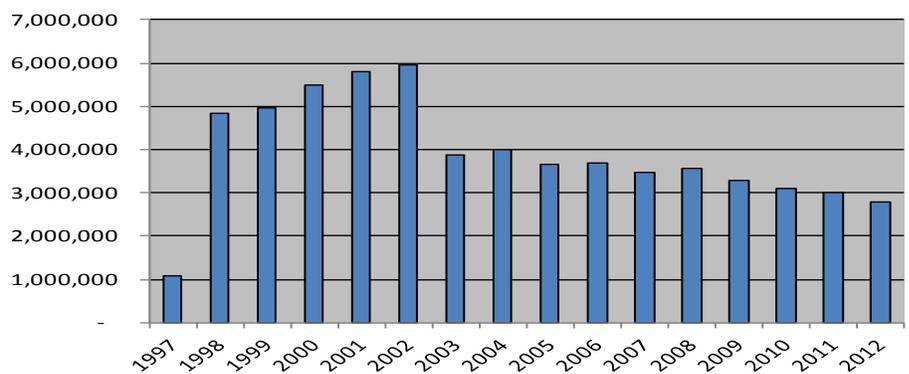
TOTAL EMPLOYMENT: 1,142

MINORITY EMPLOYMENT: 66.37%

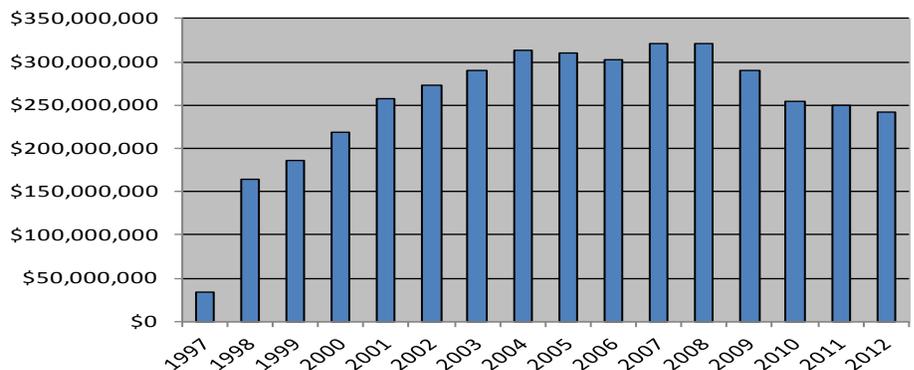
COUNTY EMPLOYMENT: 76.09%

INDIANA EMPLOYMENT: 86.34%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



AMERISTAR
CASINO ★ HOTEL

777 AMERISTAR DRIVE
EAST CHICAGO, INDIANA 46312
(888) 235-8377

GENERAL MANAGER
MATTHEW SCHUFFERT
WWW.AMERISTAR.COM/EASTCHICAGO



BELTERRA CASINO

DATE OPENED: OCTOBER 27, 2000

GAMING SPACE: 40,200 SQ. FT.

ELECTRONIC GAMING DEVICES:

1,467

TABLE GAMING POSITIONS: 368

RESTAURANTS: 7

**HOTEL: 608 ROOMS,
13-ROOM CONFERENCE CENTER**

ADMISSIONS: 1,666,074

TOTAL TAXES: \$42,423,478

LOCAL DEVELOPMENT AGREEMENT

PAYMENTS: \$1,541,319

(THROUGH DEC. 2011)

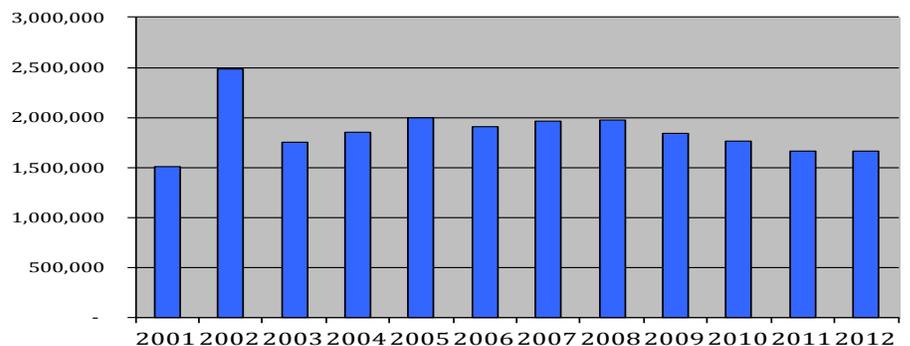
TOTAL EMPLOYMENT: 1,064

MINORITY EMPLOYMENT: 11.28%

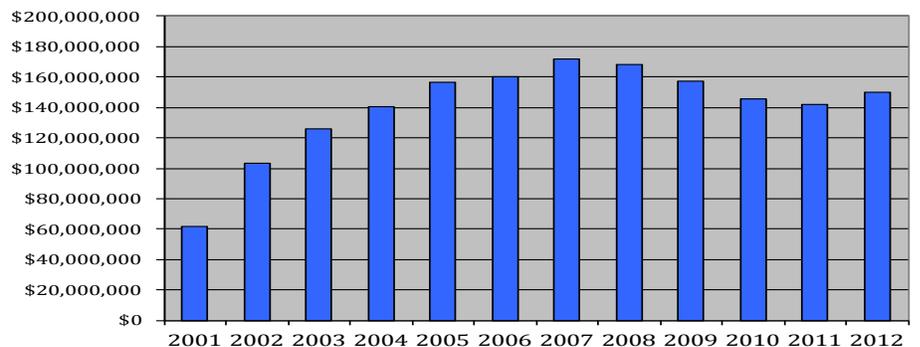
COUNTY EMPLOYMENT: 41.45%

INDIANA EMPLOYMENT: 65.88%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



777 BELTERRA DRIVE
BELTERRA, INDIANA 47020
(888) 235-8377

GENERAL MANAGER
SUE ASCIANO
WWW.BELTERRACASINO.COM



BLUE CHIP CASINO

DATE OPENED: AUGUST 22, 1997

GAMING SPACE: 65,000 SQ. FT.

**ELECTRONIC GAMING DEVICES:
1,959**

TABLE GAMING POSITIONS: 407

RESTAURANTS: 5

HOTEL: 486 ROOMS

ADMISSIONS: 2,497,134

TOTAL TAXES: \$53,784,261

**LOCAL DEVELOPMENT AGREEMENT
PAYMENTS: \$2,326,381
(THROUGH DEC. 2011)**

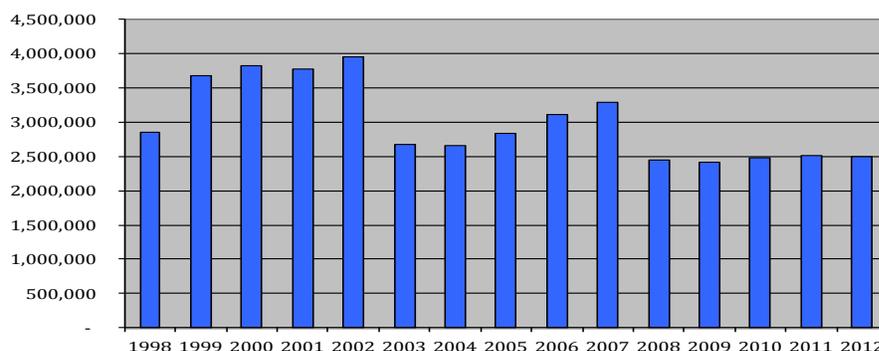
TOTAL EMPLOYMENT: 1,135

MINORITY EMPLOYMENT: 25.7%

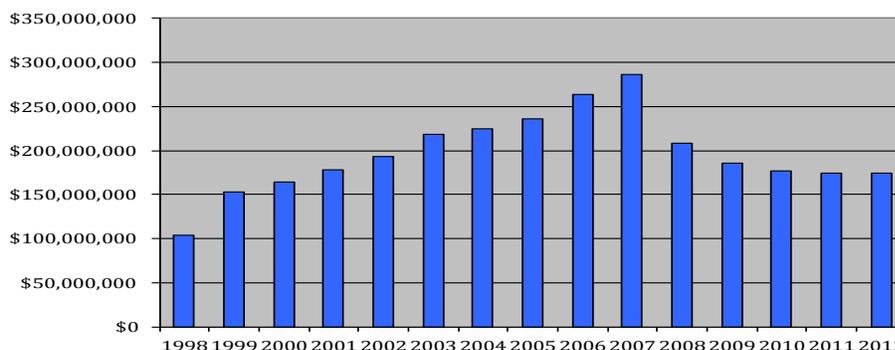
COUNTY EMPLOYMENT: 60.1%

INDIANA EMPLOYMENT: 93.7%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



777 BLUE CHIP DRIVE
MICHIGAN CITY, INDIANA 46360
(888) 624-9618

GENERAL MANAGER
TED BOGICH
WWW.BLUECHIPCASINO.COM



CASINO AZTAR

DATE OPENED: DECEMBER 8, 1995
GAMING SPACE: 38,360 SQ. FT.
ELECTRONIC GAMING DEVICES: 905

TABLE GAMING POSITIONS: 304
RESTAURANTS: 7
HOTELS: 347 ROOMS, CONFERENCE CENTER

ADMISSIONS: 1,225,693

TOTAL TAXES: \$32,091,358

LOCAL DEVELOPMENT AGREEMENT PAYMENTS: N/A
(THROUGH DEC. 2011)

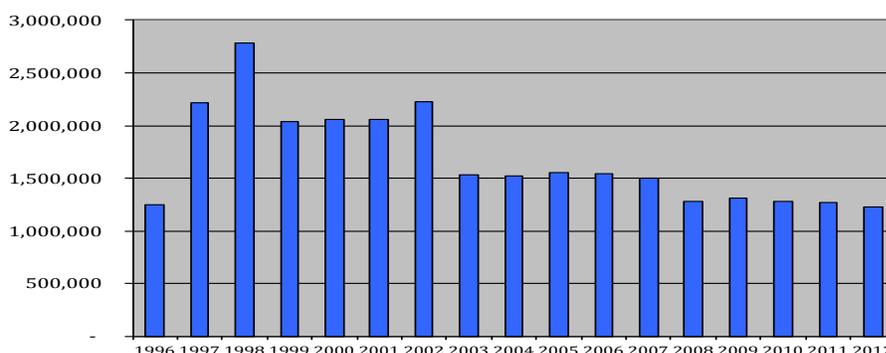
TOTAL EMPLOYMENT: 910

MINORITY EMPLOYMENT: 18.68%

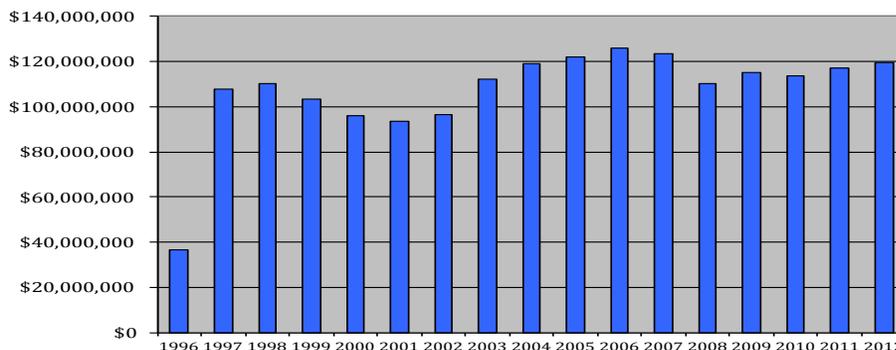
COUNTY EMPLOYMENT: 74.84%

INDIANA EMPLOYMENT: 89.45%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



CASINO AZTAR

421 NW RIVERSIDE DRIVE
 EVANSVILLE, INDIANA 47708
 (800) 324-5386

GENERAL MANAGER
 WARD SHAW
 WWW.CASINOAZTAR.COM



FRENCH LICK CASINO

DATE OPENED: NOVEMBER 1, 2006

GAMING SPACE: 49,719 SQ. FT.

ELECTRONIC GAMING DEVICES: 1,157

TABLE GAMING POSITIONS: 334

RESTAURANTS: 7

**HOTEL: 686 ROOMS, 15
CONFERENCE ROOMS**

ADMISSIONS: 991,118

TOTAL TAXES: \$21,432,340

**LOCAL DEVELOPMENT AGREEMENT
PAYMENTS: \$1,878,350
(THROUGH DEC. 2011)**

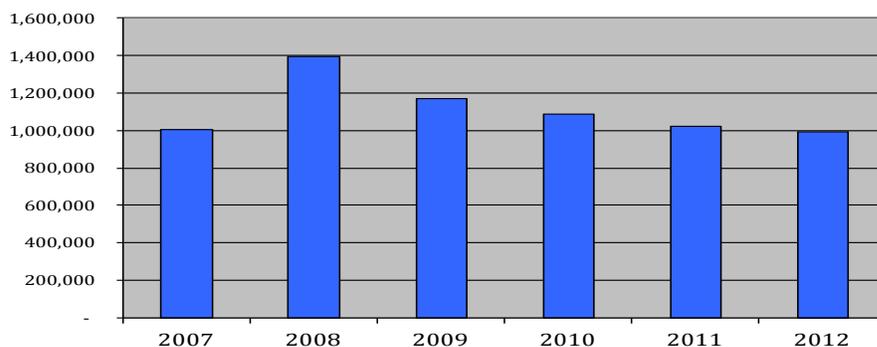
TOTAL EMPLOYMENT: 1,318

MINORITY EMPLOYMENT: 8.0%

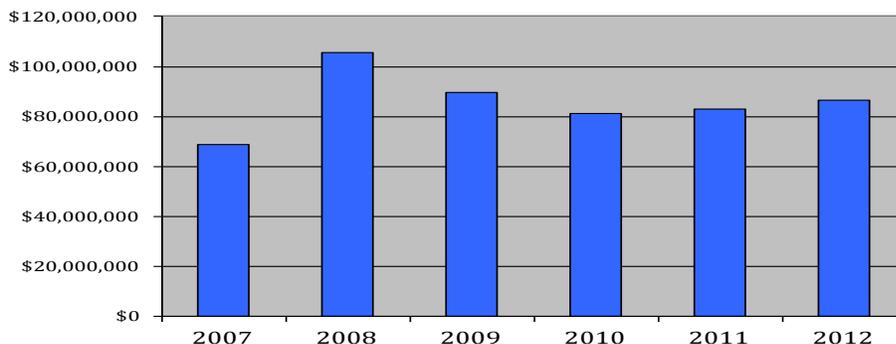
COUNTY EMPLOYMENT: 62.0%

INDIANA EMPLOYMENT: 97.0%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



8670 WEST STATE ROAD 56
FRENCH LICK, INDIANA 47432
(888) 936-9360

GENERAL MANAGER
BRIAN MARSH
WWW.FRENCHLICK.COM



HOLLYWOOD CASINO

DATE OPENED: DECEMBER 13, 1996

GAMING SPACE: 175,000 SQ. FT.

**ELECTRONIC GAMING DEVICES:
3,150**

TABLE GAMING POSITIONS: 1,032

RESTAURANTS: 6

HOTEL: 300 ROOMS

ADMISSIONS: 3,610,637

TOTAL TAXES: \$146,027,677

**LOCAL DEVELOPMENT AGREEMENT
PAYMENTS: \$40,142,745
(THROUGH DEC. 2011)**

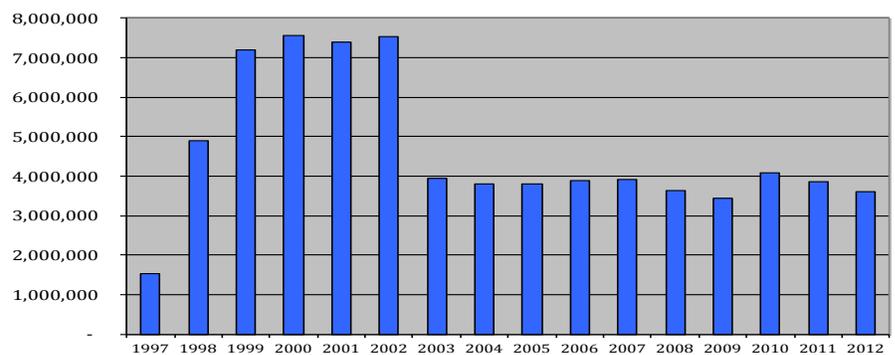
TOTAL EMPLOYMENT: 1,548

MINORITY EMPLOYMENT: 7.8%

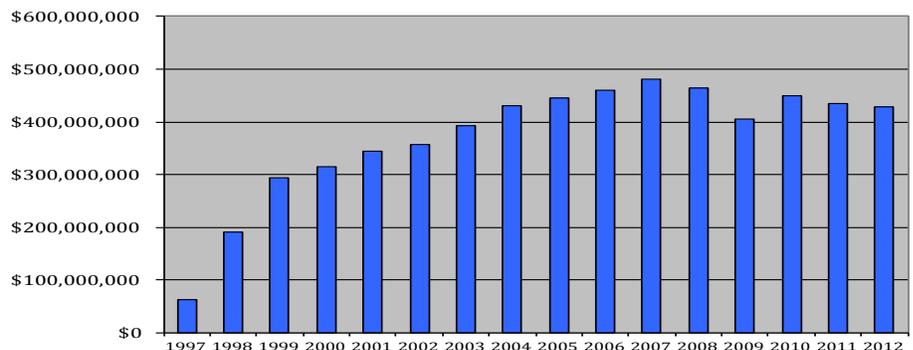
COUNTY EMPLOYMENT: 40.4%

INDIANA EMPLOYMENT: 56.5%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



777 HOLLYWOOD BOULEVARD
LAWRENCEBURG, INDIANA 47025
(888) 274-6797

GENERAL MANAGER
JOE HASSON
WWW.HOLLYWOODINDIANA.COM



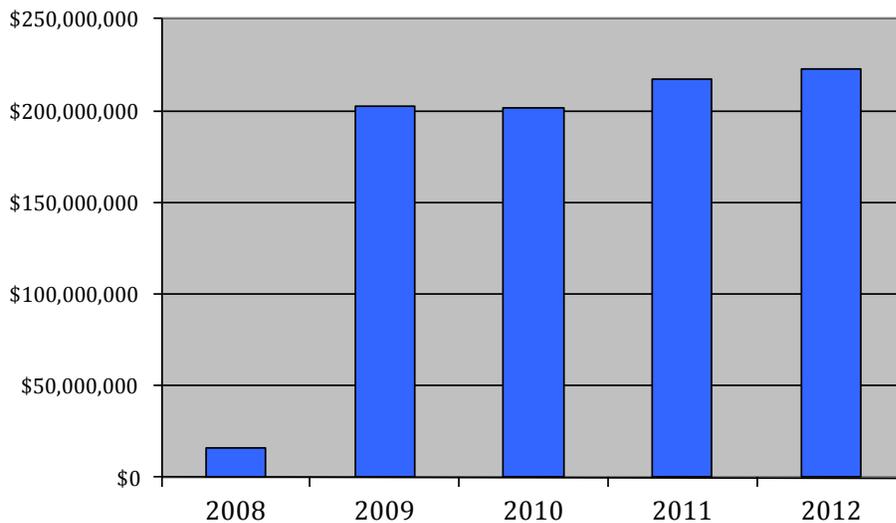
HOOSIER PARK CASINO

DATE OPENED: MAY 29, 2008
GAMING SPACE: 54,000 SQ. FT.
ELECTRONIC GAMING DEVICES:
 2,000
TABLE GAMING POSITIONS: N/A
RESTAURANTS: 6
HOTEL: N/A, BANQUET FACILITIES

ADMISSIONS: N/A
TOTAL TAXES: \$55,333,226
COUNT SLOT WAGERING FEE:
\$6,565,027
(THROUGH DEC. 2011)

TOTAL EMPLOYMENT: 1,052
MINORITY EMPLOYMENT: 21.8%
COUNTY EMPLOYMENT: 58.2%
INDIANA EMPLOYMENT: 96.8%

Yearly Win Totals Since Inception



4500 DAN PATCH CIRCLE
 ANDERSON, INDIANA 46013
 (800) 526-7223

GENERAL MANAGER
 JAHNAE ERPENBACH
WWW.HOOSIERPARK.COM/CASINO



HORSESHOE CASINO

HAMMOND

DATE OPENED: JUNE 29, 1996

GAMING SPACE: 108,000 SQ. FT.

**ELECTRONIC GAMING DEVICES:
3,013**

TABLE GAMING POSITIONS: 1,128

RESTAURANTS: 5

HOTEL: N/A, 4 CONFERENCE ROOMS

ADMISSIONS: 5,765,876

TOTAL TAXES: \$176,932,941

**LOCAL DEVELOPMENT AGREEMENT
PAYMENTS: \$27,449,201
(THROUGH DEC. 2011)**

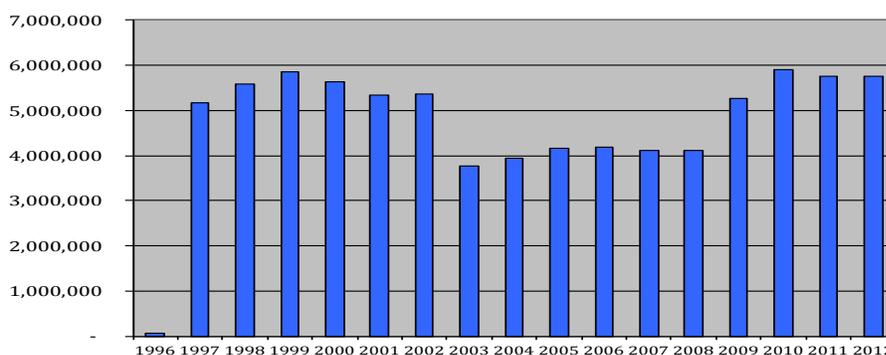
TOTAL EMPLOYMENT: 2,143

MINORITY EMPLOYMENT: 58.0%

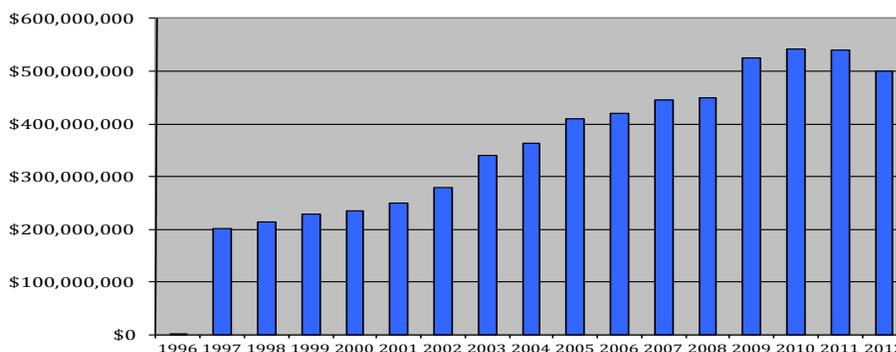
COUNTY EMPLOYMENT: 62.9%

INDIANA EMPLOYMENT: 69.9%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



777 CASINO CENTER DRIVE
HAMMOND, INDIANA 46320
(866) 711-7463

GENERAL MANAGER
DANIEL NITA
WWW.HORSESHOEHAMMOND.COM



HORSESHOE CASINO

SOUTHERN INDIANA

DATE OPENED: NOVEMBER 20, 1996

GAMING SPACE: 86,600 SQ. FT.

ELECTRONIC GAMING DEVICES: 1,749

TABLE GAMING POSITIONS: 792

RESTAURANTS: 7

HOTEL: 503 ROOMS; 14 CONFERENCE ROOMS; 18-HOLE CHAMPIONSHIP GOLF COURSE

ADMISSIONS: 2,239,514

TOTAL TAXES: \$82,879,304

LOCAL DEVELOPMENT AGREEMENT PAYMENTS: \$11,249,363 (THROUGH DEC. 2011)

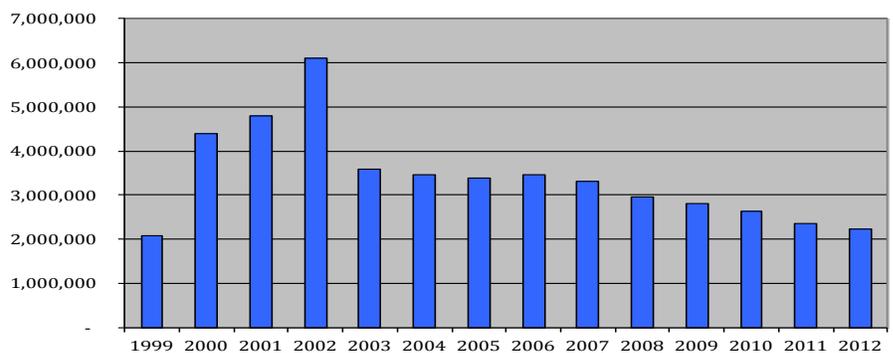
TOTAL EMPLOYMENT: 1,530

MINORITY EMPLOYMENT: 17.0%

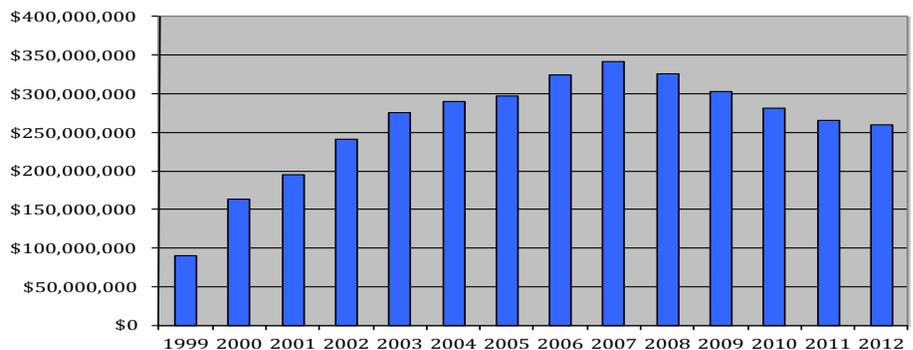
COUNTY EMPLOYMENT: 22.0%

INDIANA EMPLOYMENT: 68.0%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



11999 CASINO CENTER DRIVE S.E.

ELIZABETH, INDIANA 47117

(888) 766-2648

GENERAL MANAGER

EILEEN MOORE

WWW.HORSESHOE-INDIANA.COM



INDIANA GRAND CASINO

DATE OPENED: JUNE 6, 2008

GAMING SPACE: 83,800 SQ. FT.

ELECTRONIC GAMING DEVICES:
1,978

TABLE GAMING POSITIONS: N/A

RESTAURANTS: 3

HOTEL: N/A, BANQUET AND MEETING SPACE

ADMISSIONS: N/A

TOTAL TAXES: \$62,693,821

COUNTY SLOT WAGERING FEE:
\$7,291,136
(THROUGH DEC. 2011)

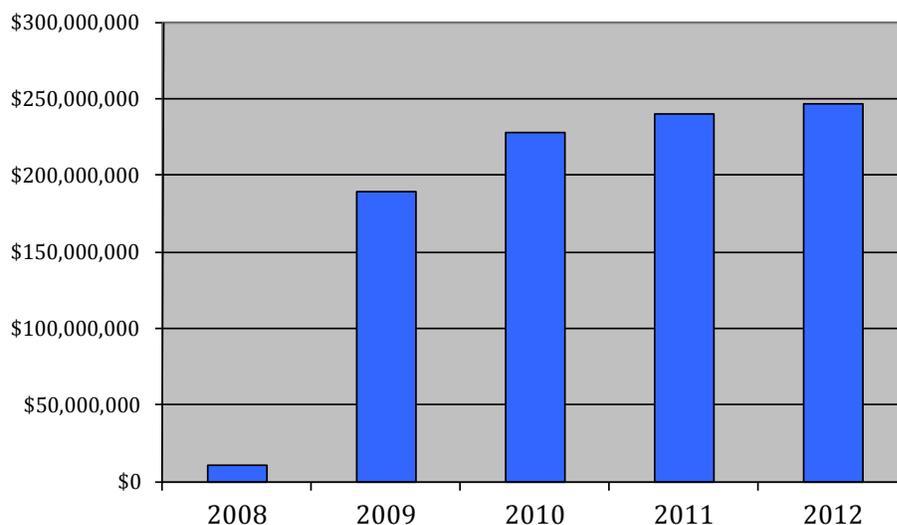
TOTAL EMPLOYMENT: 1,530

MINORITY EMPLOYMENT: 17.0%

COUNTY EMPLOYMENT: 22.0%

INDIANA EMPLOYMENT: 68.0%

Yearly Win Totals Since Inception



4200 NORTH MICHIGAN ROAD
SHELBYVILLE, INDIANA
(877) 386-4463

GENERAL MANAGER
TOM DINGMAN
WWW.INDIANAGRAND.COM



MAJESTIC STAR CASINO

DATE OPENED: JUNE 11, 1996

GAMING SPACE: 43,000 SQ. FT.

ELECTRONIC GAMING DEVICES: 993

TABLE GAMING POSITIONS: 410

RESTAURANTS: 5, VIP LOUNGE

HOTEL: 126 ROOMS, BANQUET FACILITY

ADMISSIONS: 1,457,328

TOTAL TAXES: \$30,160,788

LOCAL DEVELOPMENT AGREEMENT

PAYMENTS: \$3,355,840

(THROUGH DEC. 2011)

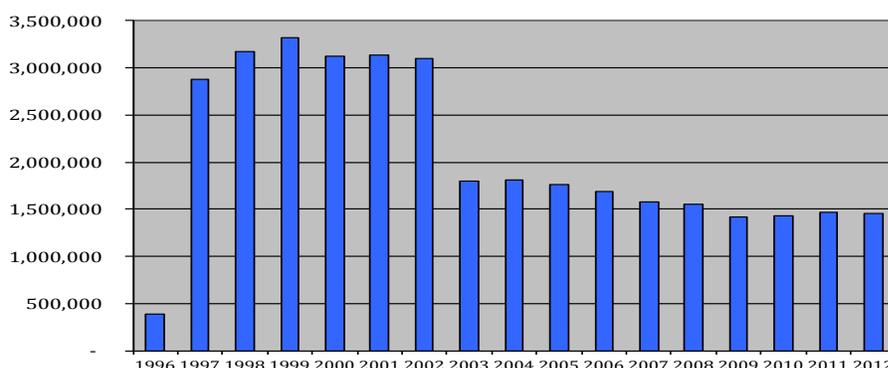
TOTAL EMPLOYMENT: 984

MINORITY EMPLOYMENT: 76.0%

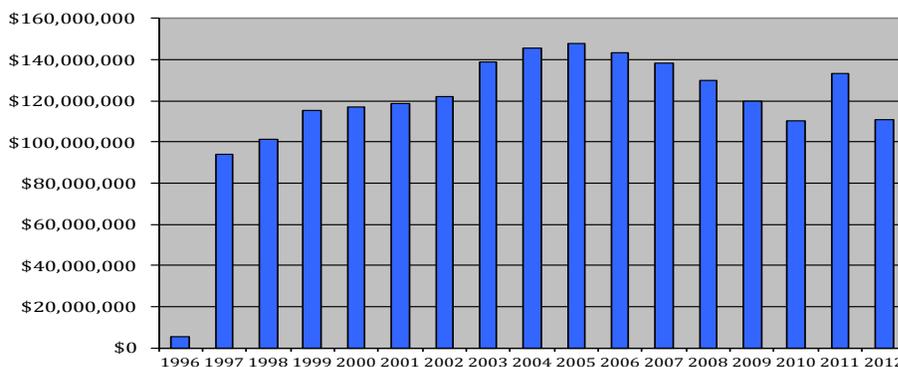
COUNTY EMPLOYMENT: 78.0%

INDIANA EMPLOYMENT: 87.0%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



ONE BUFFINGTON HARBOR DRIVE
 GARY, INDIANA 47406
 (888) 225-8259

GENERAL MANAGER
 CRAIG I. GHELFI
 WWW.MAJESTICSTAR.COM



MAJESTIC STAR CASINO II

DATE OPENED: JUNE 11, 1996

GAMING SPACE: 37,571 SQ. FT.

ELECTRONIC GAMING DEVICES: 915

TABLE GAMING POSITIONS: 283

RESTAURANTS: N/A

HOTEL: N/A

ADMISSIONS: 1,457,328

TOTAL TAXES: \$24,069,945

LOCAL DEVELOPMENT AGREEMENT

PAYMENTS: \$2,814,114
(THROUGH DEC. 2011)

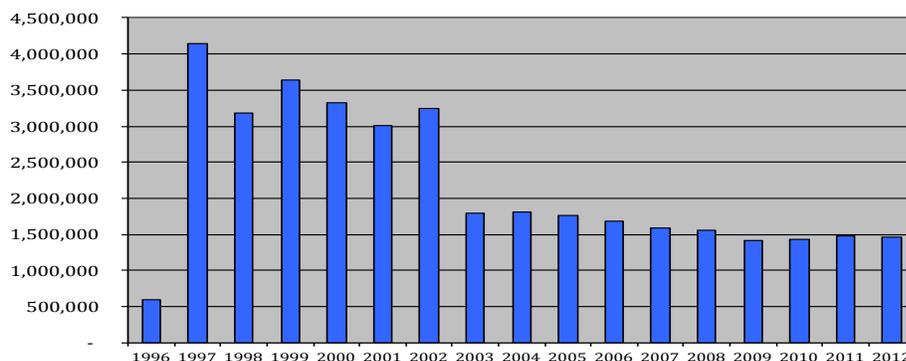
TOTAL EMPLOYMENT: 322

MINORITY EMPLOYMENT: 73.0%

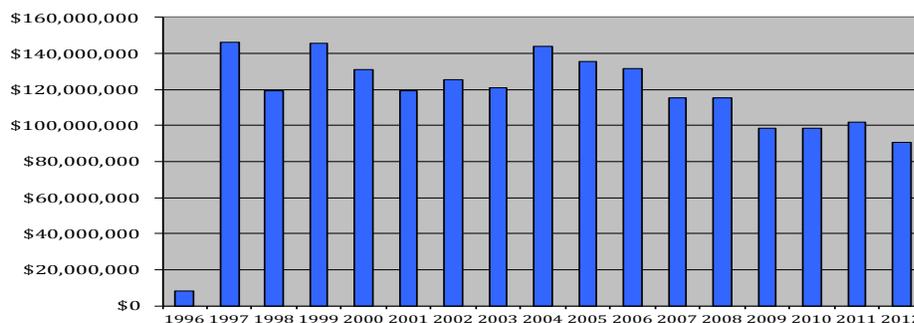
COUNTY EMPLOYMENT: 83.0%

INDIANA EMPLOYMENT: 90.0%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception



ONE BUFFINGTON HARBOR DRIVE
GARY, INDIANA 47406
(888) 225-8259

GENERAL MANAGER
CRAIG I. GHELFI
WWW.MAJESTICSTAR.COM



RISING STAR CASINO

DATE OPENED: OCTOBER 4, 1996

GAMING SPACE: 40,000 SQ. FT.

**ELECTRONIC GAMING DEVICES:
1,288**

TABLE GAMING POSITIONS: 249

RESTAURANTS: 6

HOTEL: 201 ROOMS; 18-HOLE CHAMPIONSHIP GOLF COURSE

ADMISSIONS: 1,283,558

TOTAL TAXES: \$24,031,277

**LOCAL DEVELOPMENT AGREEMENT
PAYMENTS: \$1,446,396
(THROUGH DEC. 2011)**

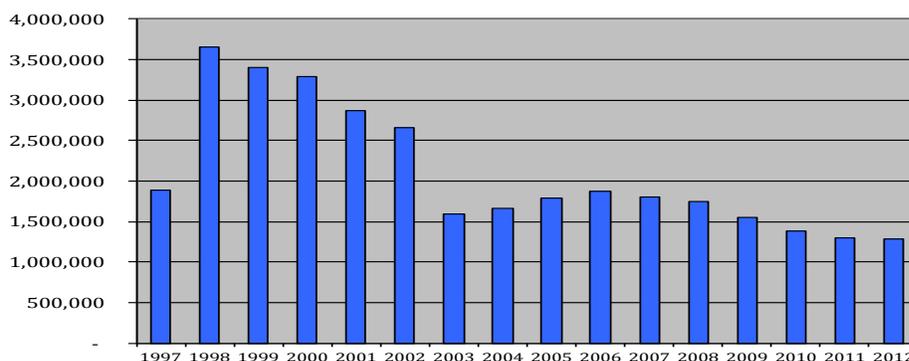
TOTAL EMPLOYMENT: 715

MINORITY EMPLOYMENT: 2.94%

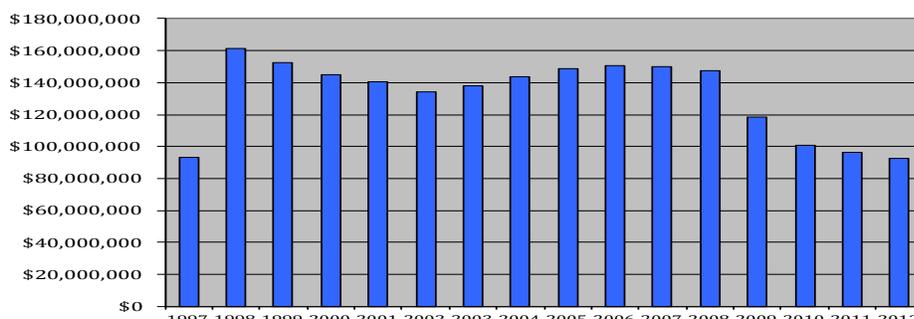
COUNTY EMPLOYMENT: 32.59%

INDIANA EMPLOYMENT: 84.06%

Yearly Turnstile Admissions Since Inception



Yearly Win Totals Since Inception

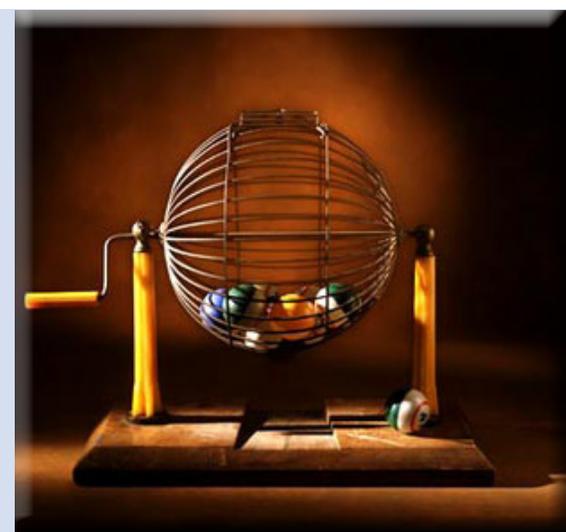


777 RISING STAR DRIVE
RISING SUN, INDIANA 47040
(812) 438-1234

GENERAL MANAGER
STEVE JIMENEZ
WWW.RISINGSTARCASINO.COM



GAMING IN OTHER STATES



2012 GAMING REVENUE COMPARISON

These charts, along with the following pages, summarize the status of gaming in other similarly situated states.

STATE	ADJUSTED GROSS RECEIPTS	GAMING SPACE (SQURE FOOTAGE)	ADMISSIONS	CASINOS
Nevada	\$9,807,566,214	8,674,474	51,370,000**	256
New Jersey	\$3,318,000,000**	1,345,102	28,450,000**	11
Indiana	\$2,676,107,384	874,742	24,969,655*	13
Pennsylvania	\$2,366,695,336	1,057,489	N/A	10
Mississippi	\$2,239,083,705	2,354,617	28,870,000**	30
Missouri	\$1,806,434,534	811,000	54,779,049	12
Louisiana	\$1,648,248,391	362,271	21,671,937	15 (13 Active)
Illinois	\$1,477,600,520	332,335	14,801,944	9
Iowa	\$1,465,963,976	681,552	22,828,398	18

STATE	TOTAL TAXES	ADMISSIONS TAX	WAGERING TAX	HIGHEST MARGINAL RATE
Pennsylvania	\$1,018,404,635	None	Flat	43% slots/16% tables
Nevada	\$865,253,176	None	Graduated	6.75%
Indiana	\$864,420,977	\$3 or \$4	Graduated	40%
Louisiana	\$501,909,607	None	Graduated	21.5%
Illinois	\$489,422,453	\$2 or \$3	Graduated	50%
Missouri	\$469,403,769	\$2	Flat	21%
Iowa	\$298,966,790	None	Graduated	22% (24% racinos)
Mississippi	\$281,493,334	None	Graduated	11.2%
New Jersey	\$277,600,000**	None	Flat	8%

*Two Indiana facilities, Hoosier Park and Indiana Grand, do not collect admissions tax.

** Numbers are approximate. Statistic obtained from the American Gaming Association.

ILLINOIS

Overview

The Illinois Gaming Board provides regulatory oversight of riverboat casinos in the form of audit, legal, enforcement, investigative and financial analysis activities. It is assisted in its enforcement and investigative duties by a division of the Illinois State Police.

FY 2012 Information

NUMBER OF CASINOS:	9
TOTAL SQUARE FOOTAGE:	332,335
TOTAL ADMISSIONS:	14,801,944
<hr/>	
ADJUSTED GROSS REVENUE:	\$1,477,600,520
PER ADMISSION:	\$99.82
PER SQUARE FOOT:	\$3,329.34
<hr/>	
TAXES COLLECTED:	\$489,422,453
STATE:	\$400,680,832
LOCAL:	\$88,741,621

Tax Schedule

Graduated admissions tax based on previous calendar year admissions totals:

- \$2 for patrons of Casino Rock Island
- \$3 for all other casinos

Graduated Wagering Tax Scale

- 15% of AGR up to and including \$25 million
- 22.5% of AGR in excess of \$25 million but not exceeding \$50 million
- 27.5% of AGR in excess of \$50 million but not exceeding \$75 million
- 32.5% of AGR in excess of \$75 million but not exceeding \$100 million
- 37.5% of AGR in excess of \$100 million but not exceeding \$150 million
- 45% of AGR in excess of \$150 million but not exceeding \$200 million
- 50% of AGR in excess of \$200 million

An amount equal to 5% of the AGR and \$1 of the admission tax is credited to local government.



ILLINOIS GAMING BOARD

MARK OSTROWSKI
ADMINISTRATOR

160 NORTH LASALLE, SUITE 300

CHICAGO, IL 60601

(312) 814-4700

WWW.IGB.ILLINOIS.GOV

IOWA

Overview

The Iowa Racing and Gaming Commission administers the laws and rules on pari-mutuel wagering at racetracks and gambling at excursion gambling boats, racetrack enclosures and gambling structures to protect the public and ensure the integrity of licensed facilities and participants.

FY 2011 Information

NUMBER OF CASINOS:	18
TOTAL SQUARE FOOTAGE:	681,552
TOTAL ADMISSIONS:	22,828,398
<hr/>	
ADJUSTED GROSS REVENUE:	\$1,465,963,976
PER ADMISSION:	\$64.22
PER SQUARE FOOT:	\$2,150.92
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TAXES COLLECTED:	\$298,966,790.76
STATE:	\$284,307,151
LOCAL:	\$14,659,639.76

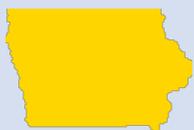
Tax Schedule

No admissions tax.

Graduated Wagering Tax Scale

- 5% of AGR up to \$1 million
- 10% of AGR between \$1 million and \$3 million
- 22% of AGR above \$3 million

Of this, 1% of AGR is distributed to local government. Racinos are taxed at a rate of 24% of AGR



IOWA RACING AND GAMING COMMISSION

BRIAN J. OHORILKO
ADMINISTRATOR

717 EAST COURT, SUITE B

DES MOINES, IA 50309

(515) 281-7352

WWW.IOWA.GOV/IRGC

LOUISIANA

Overview

The Louisiana Gaming Control Board shares responsibility for riverboat gaming with the Louisiana State Police Gaming Enforcement Division. It is also responsible for all other aspects of gaming in Louisiana, including video gaming machines, racetracks and a single land-based casino.

FY 2011 Information

NUMBER OF CASINOS: 15 (13 ACTIVE)

TOTAL SQUARE FOOTAGE: 362,271

TOTAL ADMISSIONS: 21,671,937

ADJUSTED GROSS REVENUE: \$1,648,248,391

PER ADMISSION: \$76.06

PER SQUARE FOOT: \$4,549.77

TAXES COLLECTED: \$501,909,607

STATE: \$460,013,127

LOCAL: \$71,896,480

Tax Schedule

No admissions tax.

Graduated Wagering Tax Scale

For Bally Casino:

- 18.5% of AGR up to \$6 million per month
- 20.5% of AGR between \$6 million and \$8 million per month
- 21.5% of AGR above \$8 million per month

For all other licensees:

- 21.5% of AGR



LOUISIANA GAMING CONTROL BOARD

DALE A. HALL
CHAIRMAN

4307 BLUEBONNET CENTRE BOULEVARD, SUITE A
BATON ROUGE, LA 70809
(225) 295-8450
WWW.LGCB.DPS.LOUISIANA.GOV

MISSISSIPPI

Overview

The Mississippi Gaming Commission establishes and enforces regulations under the authority of those laws in such a manner that will ensure the integrity of the State of Mississippi and maintain the public confidence in both the charitable gaming and casino gaming industries.

FY 2012 Information

NUMBER OF CASINOS:	30
TOTAL SQUARE FOOTAGE:	2,354,617
TOTAL ADMISSIONS:	28,870,000
<hr/>	
ADJUSTED GROSS REVENUE:	\$2,239,083,705.24
PER ADMISSION:	\$77.56
PER SQUARE FOOT:	\$950.93
<hr/>	
TAXES COLLECTED:	\$281,493,334.86
STATE:	\$151,833,877.77
LOCAL:	\$93,659,457.09

Tax Schedule

No admissions tax.

Graduated Wagering Tax Scale

- 4% of AGR for first \$50,000
- 6% of AGR between \$50,000 and \$134,000
- 8% of AGR for \$134,000 and higher
- Additional 3.2% of AGR paid to local government



MISSISSIPPI GAMING COMMISSION

LARRY GREGORY
EXECUTIVE DIRECTOR

620 NORTH ST., SUITE 200

JACKSON, MS 39225

(601) 576-3800

WWW.MGC.STATE.MS.US

MISSOURI

Overview

The Missouri Gaming Commission regulates riverboat gaming and charitable bingo. The commission contracts with the Missouri Highway Patrol to provide enforcement and regulatory services; however, the salaries of enforcement officers are paid from the Commission budget.

FY 2011 Information

NUMBER OF CASINOS:	12
TOTAL SQUARE FOOTAGE:	811,000
TOTAL ADMISSIONS:	54,779,049
<hr/>	
ADJUSTED GROSS REVENUE:	\$1,806,434,534
PER ADMISSION:	\$33.28
PER SQUARE FOOT:	\$2,227.42
<hr/>	
TAXES COLLECTED:	\$469,403,769
STATE:	\$377,189,595
LOCAL:	\$92,214,174

Tax Schedule

An admissions tax of \$2:

- \$1 to state government
- \$1 to local government

Flat Wagering Tax

- 21% of AGR (10% of the wagering tax, 2% of AGR, is transferred to local government)



MISSOURI GAMING COMMISSION

ROGER STOTTLEMYRE
EXECUTIVE DIRECTOR

620 NORTH ST., SUITE 200

JACKSON, MS 39225

(601) 576-3800

WWW.MGC.STATE.MS.US

PENNSYLVANIA

Overview

The Mississippi Gaming Commission establishes and enforces regulations under the authority of those laws in such a manner that will ensure the integrity of the State of Mississippi and maintain the public confidence in both the charitable gaming and casino gaming industries.

FY 2011 Information

NUMBER OF CASINOS:	10
TOTAL SQUARE FOOTAGE:	1,057,489
TOTAL ADMISSIONS:	N/A
<hr/>	
ADJUSTED GROSS REVENUE:	\$2,366,695,336.90
PER ADMISSION:	N/A
PER SQUARE FOOT:	\$2,238.03
<hr/>	
TAXES COLLECTED:	\$1,018,404,635.43
STATE:	\$869,116,323.84
LOCAL:	\$149,288,311.59

Tax Schedule

No admissions tax.

Flat Wagering Tax Scale

Slot Machines:

34% to the state gaming fund
12% to the horse racing industry
5% to economic development
4% to local and county governments (\$10 million minimum payment)

Table games:

14% to the state general fund
2% to local and county governments



PENNSYLVANIA GAMING CONTROL BOARD

WILLIAM H. RYAN, JR.
CHAIRMAN

P.O. Box 69060
HARRISBURG, PA 17106
(717) 346-8300
WWW.PGCB.STATE.PA.US

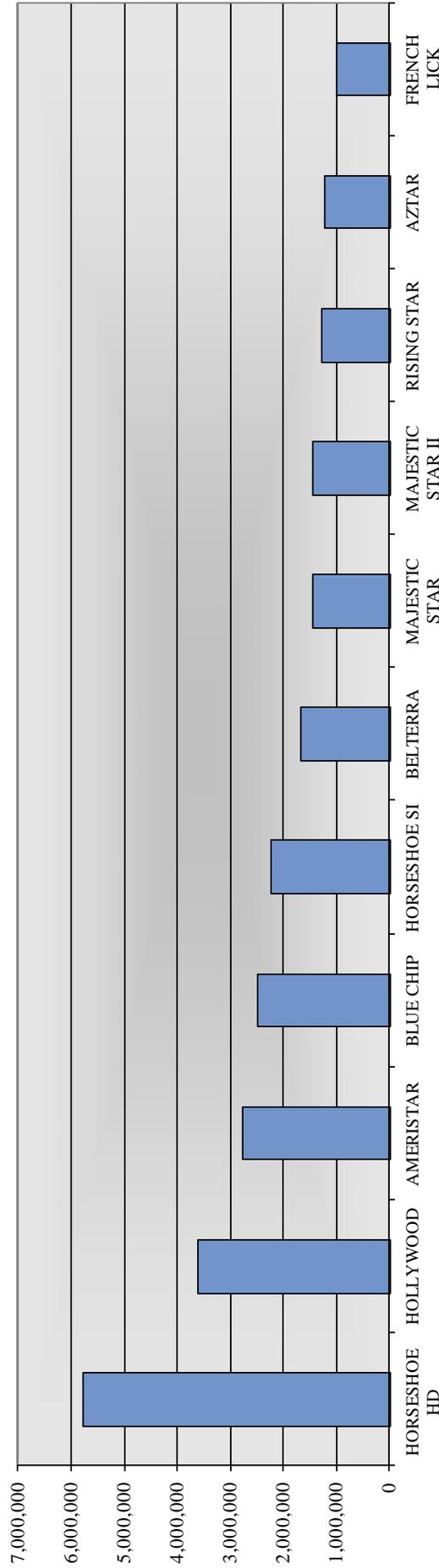


APPENDIX



2012 TOTAL ADMISSIONS PER CASINO

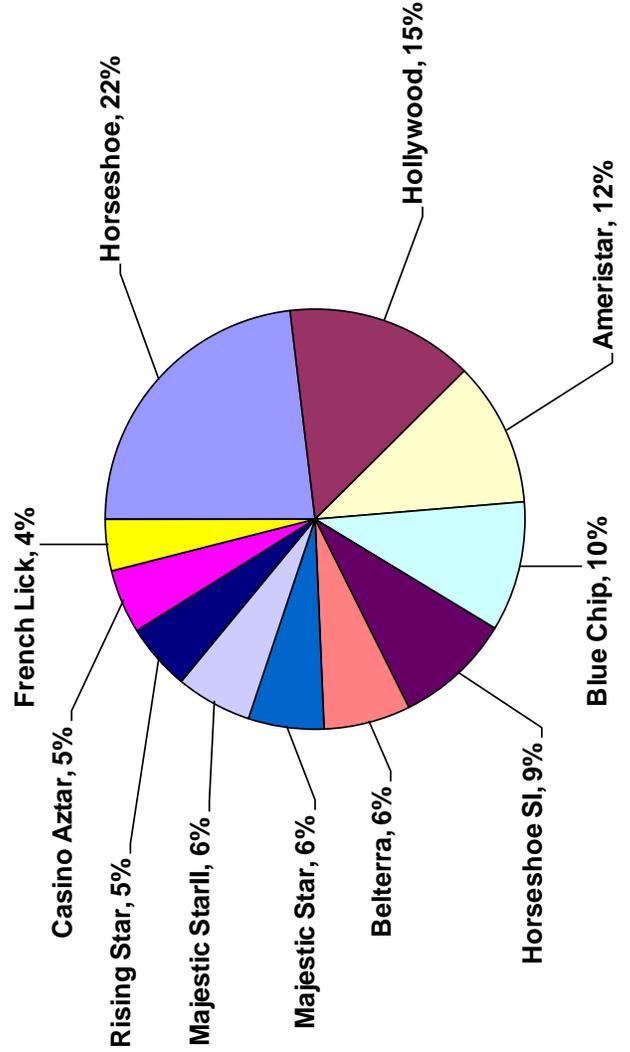
Indiana racinos are not required to report admissions.



HORSESHOE HAMMOND 5,765,876	HOLLYWOOD 3,610,637	AMERISTAR 2,775,395	BLUE CHIP 2,497,134	HORSESHOE SOUTHERN IN 2,239,514	BELTERRA 1,666,074
MAJESTIC STAR 1,457,328	MAJESTIC STAR II 1,457,328	RISING STAR 1,283,558	CASINO AZTAR 1,225,693	FRENCH LICK 991,118	TOTAL ADMISSIONS 24,969,655

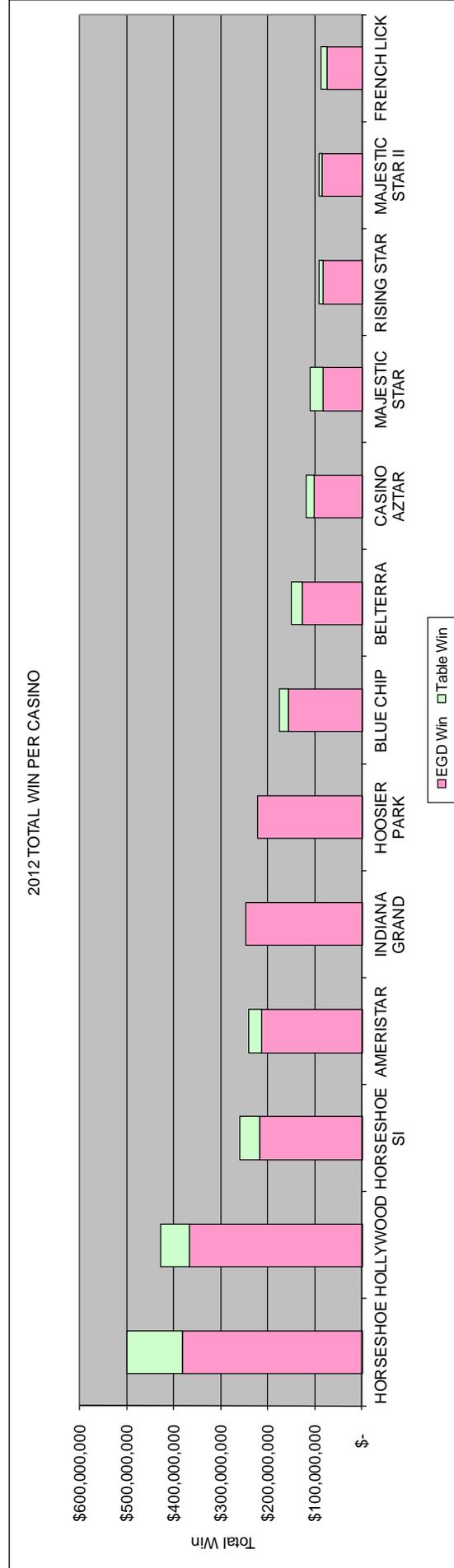
2012 ADMISSION TAX REPORTED

TAX REPORTED	HORSESHOE	HOLLYWOOD	AMERISTAR	BLUE CHIP	HORSESHOE SI	BELTERRA	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR	CASINO AZTAR	FRENCH LICK	GRAND TOTAL
JULY	1,492,221	1,038,861	725,922	722,517	659,097	476,981	386,229	386,229	375,855	350,640	309,033	6,923,535
AUGUST	1,406,469	951,648	791,247	655,611	596,094	442,197	361,290	361,290	354,774	312,165	262,680	6,495,465
SEPTEMBER	1,497,279	903,066	686,601	642,039	508,479	426,387	342,405	342,405	331,440	307,623	265,389	6,253,113
OCTOBER	1,442,856	892,062	697,323	638,982	501,093	421,416	334,356	334,356	321,798	300,645	257,628	6,142,515
NOVEMBER	1,319,694	861,207	639,327	573,705	472,131	378,522	318,072	318,072	291,972	283,005	221,316	5,677,023
DECEMBER	1,489,383	928,743	684,000	612,849	523,134	389,514	360,351	360,351	294,957	304,875	251,835	6,199,992
JANUARY	1,326,711	850,683	615,093	528,495	559,959	379,035	364,470	364,470	274,302	297,129	204,495	5,764,842
FEBRUARY	1,473,000	967,227	720,888	597,849	603,948	424,017	385,797	385,797	327,522	322,113	232,332	6,440,490
MARCH	1,554,000	942,006	725,259	672,909	595,875	420,303	399,576	399,576	337,128	312,900	250,644	6,610,176
APRIL	1,381,287	860,799	685,623	620,913	564,258	412,875	380,367	380,367	312,414	282,741	221,325	6,102,969
MAY	1,463,175	823,830	680,745	607,578	574,428	413,061	368,931	368,931	313,011	302,319	243,375	6,159,384
JUNE	1,451,553	811,779	674,157	617,955	560,046	413,964	370,140	370,140	315,501	300,924	253,302	6,139,461
TOTAL	\$ 17,297,628	\$ 10,831,911	\$ 8,326,185	\$ 7,491,402	\$ 6,718,542	\$ 4,998,222	\$ 4,371,984	\$ 4,371,984	\$ 3,850,674	\$ 3,677,079	\$ 2,973,354	\$ 74,908,965



2012 TOTAL WIN PER CASINO

Indiana racinos are only permitted electronic gaming devices at their venues.



	HORSESHOE	HOLLYWOOD	HORSESHOE SI	AMERISTAR	INDIANA GRAND	HOOSIER PARK
TABLE GAME WIN	\$ 117,115,217	\$ 62,504,979	\$ 41,053,528	\$ 27,382,278	N/A	N/A
EGD WIN	\$ 382,411,097	\$ 366,605,454	\$ 218,822,558	\$ 213,840,887	\$ 246,404,943	\$ 222,463,973
TOTAL WIN	\$ 499,526,314	\$ 429,110,433	\$ 259,876,086	\$ 241,223,165	\$ 246,404,943	\$ 222,463,973

	BLUE CHIP	BELTERRA	CASINO AZTAR	MAJESTIC STAR	RISING STAR	MAJESTIC STAR II	FRENCHLICK
\$	18,660,961	\$ 21,906,484	\$ 17,037,278	\$ 26,666,227	\$ 10,007,374	\$ 4,500,646	\$ 11,528,024
\$	156,313,092	\$ 127,774,872	\$ 102,578,480	\$ 84,196,612	\$ 82,605,491	\$ 86,038,366	\$ 74,956,997
\$	174,974,053	\$ 149,681,356	\$ 119,615,758	\$ 110,862,839	\$ 92,612,865	\$ 90,539,012	\$ 86,485,021

STATE-WIDE WIN - TABLE GAMES \$358,362,996
 STATE-WIDE WIN - EGD \$2,365,012,822
TOTAL STATEWIDE WIN \$2,723,375,818

2012 SUMMARY OF GAMING OPERATIONS

EGD SUMMARY

EGD'S	UNITS*	COIN IN	WIN
0	12	0	2,649,968
1 CENT	12,293	10,804,686,659	1,275,556,278
2 CENT	913	908,818,536	107,833,938
3 CENT	8	32,736,632	4,690,886
5 CENT	1,078	1,249,855,194	108,607,893
10 CENT	92	154,528,040	12,114,864
25 CENT	3,786	4,434,564,766	316,759,117
50 CENT	435	403,582,028	38,047,805
\$1	3,033	6,015,480,053	392,671,361
\$2	41	113,521,592	4,763,384
\$5	536	1,386,311,924	74,272,843
\$10	60	165,819,340	7,287,300
\$20	N/A	0	0
\$25	91	269,167,881	13,716,814
\$50	1	7,021,600	500,735
\$100	36	96,714,571	5,314,458
\$500	4	725,500	49,034
\$1,000	2	896,000	5,900
Other**	N/A	0	170,244
TOTAL	22,421	\$26,044,430,316	\$2,365,012,822

* As of June 30, 2012

** Tournament receipts

Totals may include minor variations due to rounding.

TABLE GAMES SUMMARY

TABLE GAMES	UNITS*	DROP	WIN
Baccarat	56	287,162,734	47,319,662
Big Six	5	2,887,102	1,387,955
Blackjack/21	329	871,410,872	128,977,303
Craps	46	261,295,325	49,358,301
Non Traditional	N/A	0	0
Poker***	104	242,904,892	64,710,451
Poker Room**	155	30,675,769	30,676,969
Roulette	47	126,772,416	32,885,871
Other****	N/A	0	3,046,484
TOTAL	742	\$1,823,109,110	\$358,362,996

* As of June 30, 2012

** Traditional Poker

*** Includes Caribbean Stud, Let It Ride, Pai Gow,

3 Card, Boston 5 Stud, 3-5-7, Wild Hold Em Fold

Em, Crazy 4, and 2-2-1

**** Tournament receipts

2012 SUMMARY OF TABLE GAMING ACTIVITY

UNITS*	AMERISTAR	BELTERRA	BLUE CHIP	CASINO AZTAR	FRENCH LICK	HOLLYWOOD	HORSESHOE	HORSESHOE SI	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR
Baccarat	11	1	1	1	1	N/A	23	2	12	N/A	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	1	3	N/A	N/A	N/A	1
Black Jack	19	24	27	18	25	24	54	51	32	7	23
Craps	3	4	4	3	4	2	9	6	3	1	2
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Poker***	5	13	6	5	5	7	21	15	9	2	8
Poker Room**	N/A	7	8	10	4	N/A	34	30	N/A	21	N/A
Roulette	3	4	4	3	3	2	10	7	2	1	2
Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	41	53	50	40	42	36	154	111	58	32	36
DROP											
Baccarat	50,456,012	359,320	4,209,125	752,533	654,148	14,702,587	167,114,952	12,353,695	36,560,362	N/A	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	632,361	2,187,952	N/A	N/A	N/A	66,789
Black Jack	62,812,452	56,019,437	42,238,131	36,088,451	33,902,789	153,852,627	253,127,973	135,839,510	69,506,491	2,683,993	25,339,018
Craps	13,958,721	23,929,446	13,271,517	12,741,457	12,682,103	40,560,721	69,276,493	38,637,188	17,681,401	4,581,426	13,974,852
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Poker***	14,009,838	21,261,686	19,763,353	12,635,323	12,068,229	40,600,083	61,404,475	39,389,899	11,131,109	286,053	10,354,844
Poker Room**	N/A	720,234	1,266,919	1,799,023	226,667	6,966,085	12,816,000	4,683,848	N/A	2,196,993	N/A
Roulette	8,336,930	6,787,418	6,303,873	6,230,085	3,945,525	24,356,888	44,624,182	16,162,005	6,005,749	1,621,618	2,398,143
Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	149,573,953	109,077,541	87,052,918	70,246,872	63,479,461	281,671,352	610,552,027	247,066,145	140,885,112	11,370,083	52,133,646
WIN											
Baccarat	7,811,696	55,652	497,461	116,288	(121,173)	2,953,652	28,963,328	1,972,009	5,070,749	N/A	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	316,413	1,040,196	N/A	N/A	N/A	31,346
Black Jack	9,696,569	8,960,847	7,322,708	6,322,381	4,952,440	26,329,971	33,089,260	15,458,589	12,992,700	487,049	3,384,789
Craps	3,660,972	4,575,550	2,451,684	3,494,465	2,499,438	7,139,700	12,658,073	4,619,674	3,947,225	1,012,030	3,299,490
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Poker***	4,039,535	5,699,676	5,534,311	3,667,086	2,993,147	10,649,779	16,200,363	9,960,824	3,270,770	101,227	2,593,733
Poker Room**	N/A	720,234	1,266,919	1,799,023	227,867	6,966,085	12,816,000	4,683,848	N/A	2,196,993	N/A
Roulette	2,173,506	1,894,525	1,523,673	1,638,035	974,520	6,848,236	10,980,392	4,358,153	1,384,783	412,032	698,016
Other	N/A	N/A	64,205	N/A	1,785	1,301,143	1,367,605	431	N/A	311,315	N/A
TOTAL	27,382,278	21,906,484	18,660,961	17,037,278	11,528,024	62,504,979	117,115,217	41,053,528	26,666,227	4,500,646	10,007,374

* As of 6/30/12

** Traditional Poker

*** Includes Caribbean Stud/Draw, Let It Ride, Pai Gow, 3 Card, Boston 5 Stud, 3-5-7, Wild Hold em Fold Em, Crazy 4, and 2-2-1

Totals may include minor variations due to rounding

2012 SUMMARY OF EGD UNITS

UNITS*	MAJESTIC													
	AMERISTAR	BELTERRA	BLUE CHIP	CASINO AZTAR	FRENCH LICK	HOLLYWOOD	HOOSIER PARK	HORSESHOE	HORSESHOE SI	INDIANA GRAND	MAJESTIC STAR	STAR II	RISING STAR	
0	N/A	2	N/A	10	N/A	N/A	N/A	N/A						
1 cent	1460	937	841	498	586	1392	828	1687	815	1056	647	632	914	
2 cent	N/A	N/A	140	10	119	219	146	24	130	95	30	N/A	N/A	
3 cent	N/A	8	N/A	N/A	N/A	N/A	N/A							
nickel	51	37	100	50	65	88	146	228	62	145	44	41	21	
10 cent	4	16	N/A	N/A	N/A	59	N/A	N/A	N/A	N/A	13	N/A	N/A	
25 cent	175	214	440	151	197	627	417	443	380	297	106	177	162	
50 cent	20	21	24	13	33	124	57	36	53	30	7	5	12	
\$1	197	183	354	142	125	455	253	496	249	280	117	54	128	
\$2	6	N/A	N/A	N/A	1	18	N/A	12	N/A	2	N/A	2	N/A	
\$5	27	35	51	34	20	111	43	54	48	49	20	6	38	
\$10	2	5	N/A	3	4	34	N/A	3	N/A	6	N/A	N/A	3	
\$20	N/A	N/A	N/A	N/A										
\$25	6	6	7	2	5	17	8	12	7	7	6	N/A	8	
\$50	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
\$100	4	5	2	2	2	5	2	6	3	1	2	N/A	2	
\$500	N/A	2	2	N/A	N/A	N/A	N/A							
\$1,000	N/A	2	N/A	N/A	N/A	N/A	N/A							
other	N/A	N/A	N/A	N/A										
TOTAL	1,952	1,461	1,959	905	1,157	3,150	1,900	3,013	1,749	1,968	992	917	1,288	

* As of 6/30/12

2012 SUMMARY OF EGD ACTIVITY (COIN IN)

COIN IN	AMERISTAR	BELTERRA	BLUE CHIP	AZTAR	FRENCH LICK	HOLLYWOOD	HOOSIER PARK	HORSESHOE	HORSESHOE SI	INDIANA GRAND	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR
0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 cent	1,419,318,926	717,382,773	551,317,159	445,665,677	386,071,212	1,162,079,876	949,324,708	1,433,718,770	901,008,722	1,181,202,291	463,662,477	532,790,943	\$661,143,125
2 cent	2,587,798	N/A	85,435,477	3,210,576	71,292,337	233,343,699	184,802,613	123,364,908	88,781,759	93,531,903	11,837,443	10,630,023	N/A
3 cent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32,736,632	N/A	N/A	N/A	N/A	N/A
nickel	79,614,911	31,429,064	115,636,397	64,228,729	61,061,270	128,414,384	130,647,764	289,715,630	67,797,218	122,776,913	61,578,488	86,101,007	\$10,853,419
10 cent	8,647,752	32,858,026	N/A	N/A	N/A	103,734,045	N/A	2,402,604	N/A	N/A	6,885,613	N/A	N/A
25 cent	186,210,382	337,726,149	470,565,592	169,376,434	158,046,833	747,042,456	446,120,542	605,045,878	403,429,571	483,424,618	139,884,572	174,948,868	\$112,742,871
50 cent	15,289,765	17,778,957	21,234,932	13,729,868	19,087,183	139,858,276	41,696,647	41,765,437	33,640,525	32,487,574	9,587,002	6,244,466	\$11,161,376
\$1	352,237,666	241,473,756	490,183,622	239,311,551	123,227,181	974,139,818	730,851,255	990,298,131	612,486,720	892,350,412	161,030,414	62,272,299	\$145,617,228
\$2	9,311,598	N/A	N/A	N/A	2,390,902	21,036,143	N/A	71,294,765	N/A	6,432,150	N/A	3,056,034	N/A
\$5	55,855,390	71,899,750	98,609,665	106,645,175	28,135,290	310,449,162	189,074,517	145,319,805	160,920,296	141,835,132	22,689,735	8,599,220	\$46,278,787
\$10	1,952,770	13,786,830	N/A	6,318,460	10,038,460	91,450,937	N/A	22,159,520	N/A	17,016,160	N/A	N/A	\$3,096,203
\$20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$25	9,311,775	8,918,900	16,528,425	7,094,050	5,648,250	62,063,411	81,425,741	42,730,000	11,859,925	12,426,825	3,534,325	N/A	\$7,626,254
\$50	N/A	N/A	N/A	N/A	N/A	7,021,600	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$100	1,862,000	11,705,100	3,789,400	5,328,800	2,835,600	22,943,200	9,111,400	14,731,100	15,445,371	2,477,000	723,700	N/A	\$5,761,900
\$500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	201,000	524,500	N/A	N/A	N/A	N/A
\$1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	896,000	N/A	N/A	N/A	N/A	N/A
other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	\$ 2,142,200,733	\$ 1,494,959,305	\$ 1,853,300,669	\$ 1,060,909,320	\$ 867,834,518	\$ 4,003,577,007	\$ 2,763,055,187	\$ 3,816,400,180	\$ 2,295,894,607	\$ 2,985,960,978	\$ 881,413,769	\$ 894,642,880	\$1,004,281,163

2012 GRADUATED TAX STATUS

North Boats	Rate	Date of Change
Ameristar	15%	07/01/2011
	20%	08/06/2011
	25%	09/14/2011
	30%	10/23/2011
	35%	02/17/2012
Blue Chip	15%	07/01/2011
	20%	08/19/2011
	25%	10/12/2011
	30%	12/04/2011
	35%	05/11/2012
Horseshoe	15%	07/01/2011
	20%	07/16/2011
	25%	08/05/2011
	30%	08/27/2011
	35%	10/22/2011
Majestic Star	15%	07/01/2011
	20%	09/20/2011
	25%	12/23/2011
	30%	03/10/2012
Majestic Star 2	15%	07/01/2011
	20%	10/12/2011
	25%	01/31/2012
	30%	04/30/2012
	35%	

South Boats	Rate	Date of Change
Belterra	15%	07/01/2011
	20%	08/27/2011
	25%	10/29/2011
	30%	01/01/2012
	35%	
Casino Aztar	15%	07/01/2011
	20%	09/11/2011
	25%	12/02/2011
	30%	02/17/2012
	35%	
French Lick	15%	07/01/2011
	20%	10/07/2011
	25%	01/28/2012
	30%	05/12/2012
	35%	
Hollywood	15%	07/01/2011
	20%	07/21/2011
	25%	08/11/2011
	30%	09/02/2011
	35%	11/05/2011
Horseshoe SI	15%	07/01/2011
	20%	08/01/2011
	25%	09/03/2011
	30%	10/14/2011
	35%	02/10/2012
Rising Star	15%	07/01/2011
	20%	09/24/2011
	25%	01/19/2012
	30%	04/22/2012
	35%	

Racinos	Rate	Date of Change
Hoosier Park	25%	07/01/2011
	30%	12/24/2011
	35%	06/29/2012
Indiana Grand	25%	07/01/2011
	30%	12/02/2011
	35%	05/23/2012

Casinos

AGR	Rate
less than \$25 million	15%
\$25 - \$50 million	20%
\$50 - \$75 million	25%
\$75 - \$150 million	30%
\$150 - \$600 million	35%
Over \$600 million	40%

Racinos

AGR	Rate
less than \$100 million	25%
\$100-\$200 million	30%
over \$200 million	35%



The Indiana Gaming Commission would like to thank its summer intern, Bennett Fuson, for his help with the creation of this report.