



ANNUAL REPORT  
2018

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*Iowa Racing and Gaming Commission*

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# STATE OF IOWA

KIM REYNOLDS, GOVERNOR  
ADAM GREGG, LT. GOVERNOR

RACING AND GAMING COMMISSION  
BRIAN J. OHORILKO, ADMINISTRATOR

February 4, 2019

The Honorable Kim Reynolds  
Governor, State of Iowa  
State Capitol  
Des Moines, IA 30319

Dear Governor Reynolds:

I am pleased to submit the 2019 Annual Report on behalf of the Iowa Racing and Gaming Commission (the "Commission"). The Commission is committed to maintaining a vibrant racing and gaming industry that provides economic growth and development for the State of Iowa while continuing to promote responsible gaming and ensuring continued participation in the "Buy Iowa First" program. As always, the integrity of the racing and gaming industry in Iowa remains our highest priority.

In 2017, gaming revenues at the facilities remained stable. In 2018, the industry generated more than \$321 million in overall taxes. In addition, over \$41 million was provided to the non-profit licensees. In short, the gaming industry paid significant revenue to the state and helped fund numerous projects and programs on the local level.

The Commission implemented legislation passed during the 2018 legislative session. Specifically, HF 2349, an Act relating to persons voluntarily excluded from gambling facilities, required the Commission to become the custodian of the database for statewide self-excluded individuals. The new responsibility calls for the Commission to work directly with individuals on or interested in being included in the database, gambling treatment providers, the Department of Public Health, and licensees that need access to the database in order to comply with the law. I am happy to report that the transition of the database to the Commission took place shortly before the January 1, 2019 deadline. Another piece of legislation, HF 2439, an Act relating to horse racing regulated by the Commission, allowed for the analysis of equine hair to assist with drug testing of horses that race in the State of Iowa. The Commission has selected a testing laboratory to analyze random hair tests in addition to the blood and urine samples submitted by Commission veterinarians. Specific procedures for hair testing are being developed and will be in place by the start of racing in 2019.

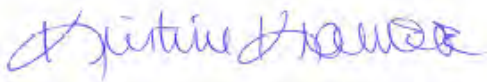
After the 2017 racing season, it was brought to the Commission's attention Iowa State University would no longer be able to provide the Commission with the level of equine and greyhound urine and blood analysis needed. Therefore, the Commission conducted a nationwide request for proposals for a new race testing laboratory. In March of 2018, the Commission retained the services of Industrial Laboratories to test equine and greyhound samples for prohibited substances. In keeping with the high standards of regulation expected by those participating in Iowa's racing programs, Industrial Laboratories is one of ten Racing Medication & Testing Consortium accredited laboratories in the country.

In addition to routine capital expenditures by all gaming facilities in Iowa, the Commission approved a number of material projects in various parts of the state. Riverside Casino and Golf Resort completed an \$11 Million remodel in the late summer that included two new restaurants and an arcade area with Top Golf suites. In the middle of the state, Prairie Meadows received approval for capital improvements totaling \$17 Million. Improvements include remodeling of the event and meetings area and renovation of the clubhouse area where simulcast wagering takes place and suites are available to watch live racing. Lastly, Hard Rock Hotel & Casino requested approval to expend \$5.5 Million partnering with the City of Sioux City to create a retail and entertainment complex. The project will consist of approximately 15,000 square feet of retail and entertainment space and provide for an additional 420 parking spaces shared by Hard Rock and the Tyson Event Center. These projects showcase the industry's continued reinvestment in and dedication to doing business in Iowa.

The Commission wishes to commend its staff for their continued hard work and dedication. We appreciate our Administrator, Brian Ohorilko, along with his staff, the DCI and the Attorney General's Office for providing the commissioners, the racing and gaming industry, and the public, thorough, timely, and accurate information and analysis.

It continues to be a pleasure and privilege for me and the other commissioners to serve at your request on the Commission.

Sincerely,



Kristine Kramer, Chair

# Commissioners

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The State Racing and Gaming Commission consists of five members appointed by the Governor and confirmed by the Senate. Terms are three years and not more than three members of the Commission shall belong to the same political party.



Kristine Kramer, Chair

Democrat - Original Appointment: May 1, 2012 - Current Term Expires on April 30, 2021



Carl Heinrich, Vice Chair

Republican - Original Appointment: May 1, 2011 - Current Term Expires on April 30, 2020



Richard Arnold

Republican - Original Appointment May 1, 2013 - Current Term Expires on April 30, 2019



Pennie Gonseth-Cheers

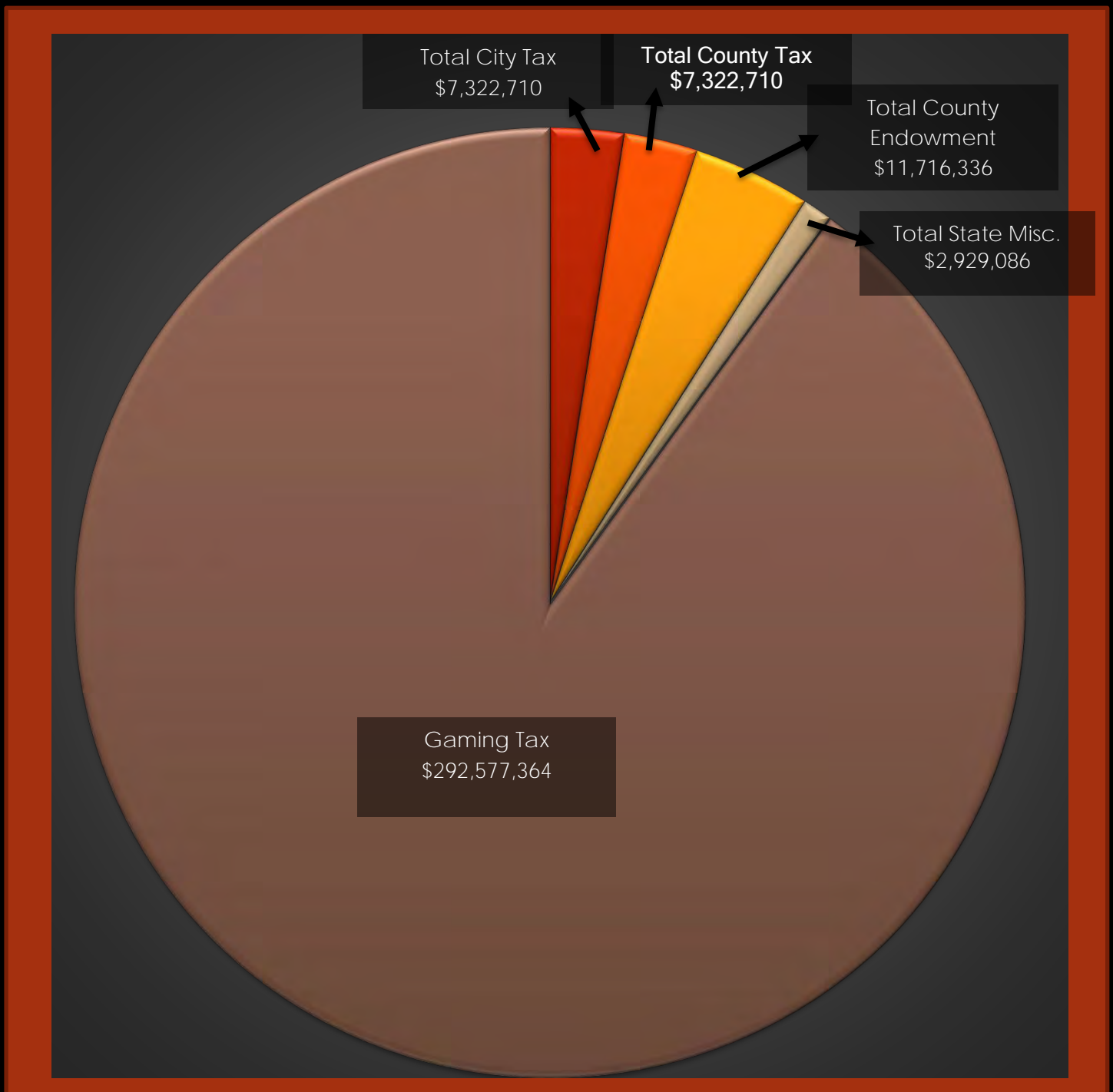
Democrat - Original Appointment May 1, 2018 - Current Term Expires on April 30, 2021



Jeff Lamberti

Republican - Original Appointment May 1, 2011 - Current Term Expires on April 30, 2020

# Revenue & Total Tax Disbursement



\$321,868,206 going back to the City/County/State.

# Information – All Facilities Combined

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Total  
Admissions  
20,339,540

Total Slot  
Revenue  
\$1,310,522,070

Total City  
Tax  
\$7,322,710

Total State  
Misc.  
\$2,929,086

Total Slot  
Drop  
\$8,871,669,034

Total Table  
Drop  
\$712,407,267

Total County  
Tax  
\$7,322,710

Total  
Gaming Tax  
\$292,577,364

Total Slot  
Coin In  
\$13,610,605,833

Total Table  
Revenue  
\$156,809,891

Total  
Endowment  
\$11,716,336

Adjusted  
Gross  
Revenue  
\$1,467,331,961

# Important to know

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Gambling game tax is based on adjusted gross revenues:

5%

Up to \$1,000,000

10%

Above \$1,000,000 up to  
\$3,000,000

22%

Above \$3,000,000

Excursion gambling boat and  
gambling structure

24%

Racetrack enclosure in the same  
county as other licensees,  
issued a table games license  
and with adjusted gross receipts  
of more than \$100 million

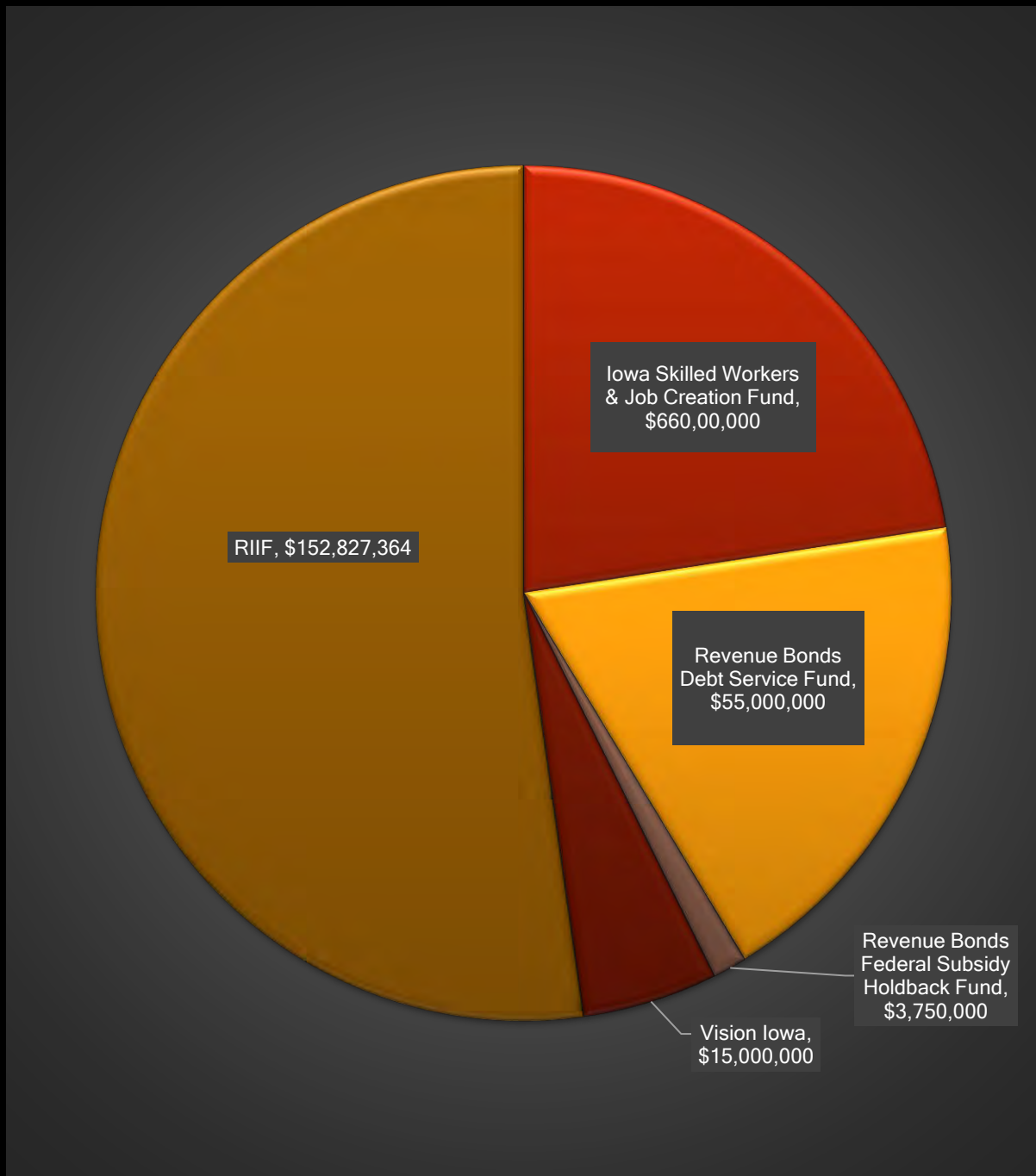
24%

Racetrack enclosure with no  
other licensees in the same  
county



# How is the Gaming Tax Spent?

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# Tax Receipts

Facilities	Ameristar II	Casino Queen	Catfish Bend	Diamond Jo Dubuque	Diamond Jo Worth
City Tax	\$845,707	\$116,525	\$198,480	\$345,510	\$425,070
County Tax	\$845,707	\$116,525	\$198,480	\$345,510	\$425,070
Endowment	\$1,353,131	\$186,439	\$317,569	\$552,816	\$680,113
State Misc.	\$338,238	\$46,610	\$79,392	\$138,204	\$170,028
Gaming Tax	\$33,418,285	\$4,250,998	\$7,529,232	\$13,410,414	\$16,592,832

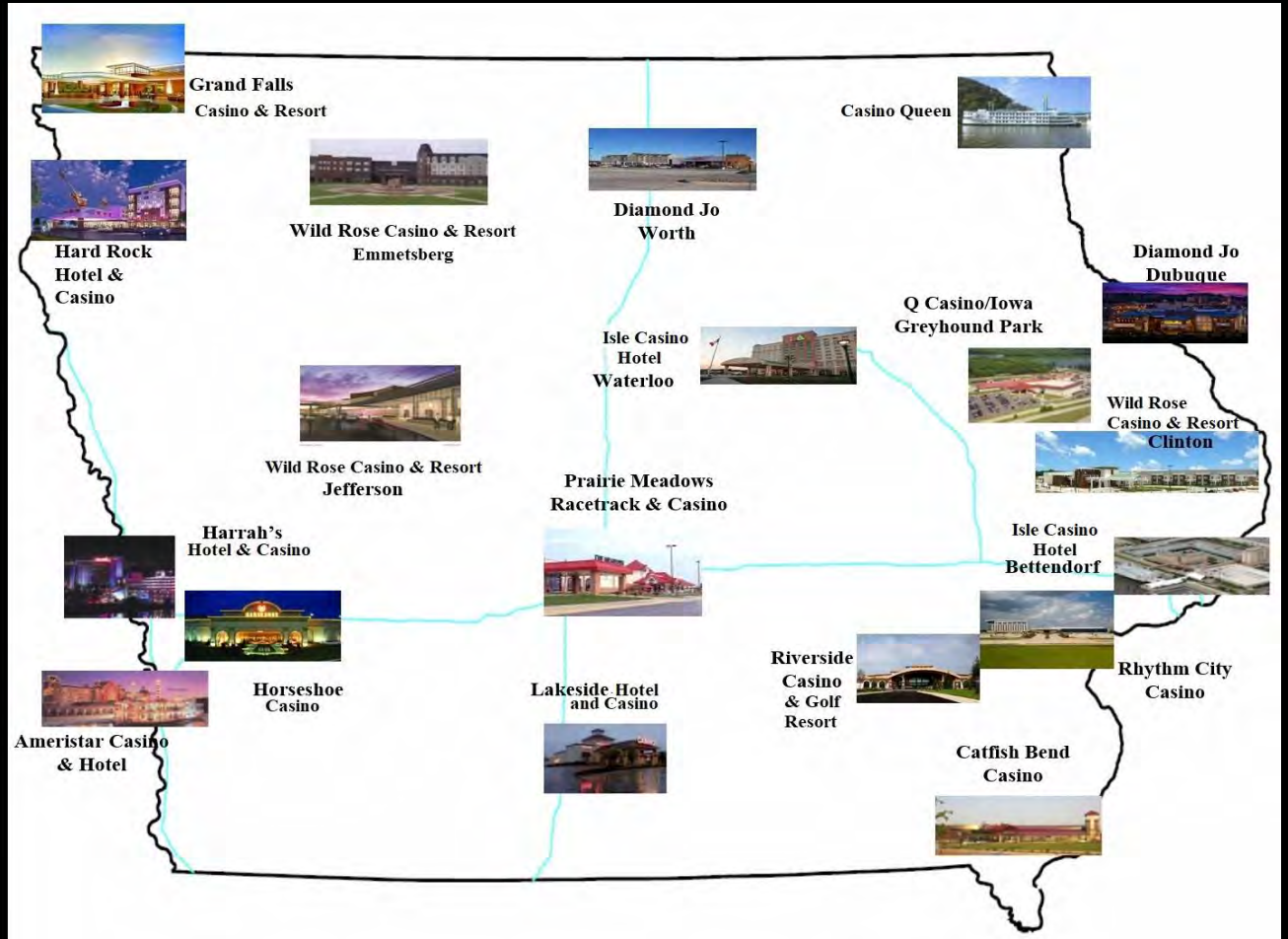
Facilities	Grand Falls Casino	Hard Rock Casino	Harrah's Casino & Hotel	Horseshoe Casino	Isle Casino Hotel Waterloo
City Tax	\$294,292	\$389,164	\$356,609	\$863,070	\$421,750
County Tax	\$294,292	\$389,164	\$356,609	\$863,070	\$421,750
Endowment	\$470,866	\$622,662	\$570,574	\$1,380,912	\$674,801
State Misc.	\$117,717	\$155,666	\$142,644	\$345,228	\$168,700
Gaming Tax	\$11,361,671	\$15,156,568	\$13,854,373	\$37,505,084	\$16,460,025

Facilities	Isle of Capri Bettendorf	Lakeside Casino	Prairie Meadows	Q Casino	Rhythm City Casino
City Tax	\$345,606	\$230,067	\$1,031,608	\$248,368	\$342,598
County Tax	\$345,606	\$230,067	\$1,031,608	\$248,368	\$342,598
Endowment	\$552,970	\$368,107	\$1,650,572	\$397,389	\$548,158
State Misc.	\$138,243	\$92,027	\$412,643	\$99,347	\$137,039
Gaming Tax	\$13,414,270	\$8,792,691	\$44,920,741	\$9,524,734	\$13,293,950

Facilities	Riverside Casino and Golf Resort	Wild Rose – Clinton	Wild Rose – Emmetsburg	Wild Rose – Jefferson
City Tax	\$435,236	\$148,533	\$140,545	\$143,972
County Tax	\$435,236	\$148,533	\$140,545	\$143,972
Endowment	\$696,378	\$237,652	\$224,871	\$230,356
State Misc.	\$174,095	\$59,413	\$56,218	\$57,589
Gaming Tax	\$16,999,465	\$5,531,321	\$5,211,795	\$5,348,915

# State Regulated Casino/Wagering Locations

- Ameristar Casino
  - Council Bluffs
- Catfish Bend Casino
  - Burlington
- Diamond Jo Casino
  - Dubuque
- Diamond Jo Worth
  - Northwood
- Grand Falls Casino Resort
  - Larchwood
- Hard Rock Hotel & Casino
  - Sioux City
- Harrah's Casino & Hotel
  - Council Bluffs
- Horseshoe Casino
  - Council Bluffs
- Isle of Capri Bettendorf
  - Bettendorf
- Isle Casino Hotel Waterloo
  - Waterloo
- Casino Queen
  - Marquette
- Lakeside Hotel Casino
  - Osceola
- Prairie Meadows Racetrack & Casino
  - Altoona
- Q Casino/Iowa Greyhound Park
  - Dubuque



- Rhythm City Casino
  - Davenport
- Riverside Casino & Golf Resort
  - Riverside
- Wild Rose Casino & Resort
  - Emmetsburg
- Wild Rose Casino & Resort
  - Jefferson
- Wild Rose Casino & Resort
  - Clinton

# Iowa's Qualified Sponsoring Organizations

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All of the commercial gaming operations in Iowa have an agreement with a qualified sponsoring organization (QSO) licensed to conduct gambling games. QSOs are nonprofit corporations and receive a portion of their respective operator's gaming revenue as set forth in each agreement. These nonprofit license holders reinvest in numerous charitable and civic needs within and outside of their communities. A listing of each QSO can be found on the Iowa Racing and Gaming Commission's website.

Additionally, pursuant to 99F11.3(c) eight-tenths of one percent of the adjusted gross receipts is deposited in the county endowment fund under the control of the Department of Revenue. The money is distributed to the 84 counties without casinos.



*Iowa's QSOs were projected to distribute \$43,278,259 in CY 18*

*County Endowment Fund distributed \$11,716,336*

# Gaming Facts

Iowa's gaming industry consists of slot machines, table games, and other games of chance as authorized by the Commission.

Facility	Ameristar	Casino Queen	Catfish Bend	Diamond Jo Dubuque	Diamond Jo Worth
<b>Admissions</b>	1,725,626	217,692	601,477	907,830	1,036,778
<b>Slots Drop</b>	\$992,397,168	\$162,746,058	\$245,174,197	\$430,879,773	\$514,361,357
<b>Slots Coin In</b>	\$1,551,647,610	\$229,774,591	\$378,450,121	\$672,975,797	\$820,252,344
<b>Revenue</b>	\$152,392,763	\$22,755,997	\$36,044,759	\$64,422,152	\$77,765,105
<b>Table Drop</b>	\$77,040,769	\$3,072,676	\$13,893,571	\$26,347,220	\$32,872,376
<b>Table Revenue</b>	\$17,139,110	\$624,802	\$3,588,128	\$4,859,982	\$7,399,469
<b>Adjusted Gross Revenue</b>	\$169,531,873	\$23,380,799	\$39,632,887	\$69,282,134	\$85,164,574

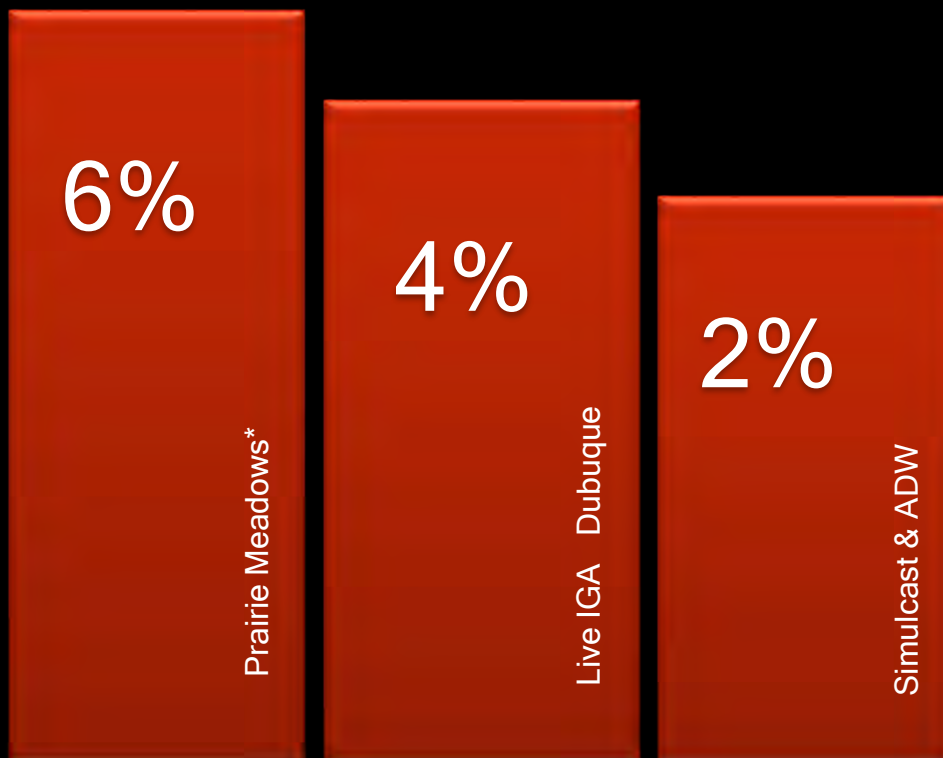
Facility	Grand Falls Casino Resort	Hard Rock Casino	Harrah's Casino	Horseshoe Casino	Isle Casino Waterloo
<b>Admissions</b>	940,405	1,615,591	1,046,101	1,882,930	969,857
<b>Slots Drop</b>	\$304,475,399	\$417,076,035	\$326,430,566	\$818,714,368	\$517,633,277
<b>Slots Coin in</b>	\$522,946,667	\$713,987,313	\$588,686,974	\$1,372,779,974	\$728,066,948
<b>Revenue</b>	\$50,424,711	\$69,351,075	\$60,794,249	\$144,243,109	\$75,273,416
<b>Table Drop</b>	\$38,780,687	\$37,143,858	\$49,471,905	\$127,963,894	\$43,966,148
<b>Table Revenue</b>	\$8,557,324	\$8,610,185	\$10,613,320	\$28,663,772	\$9,237,735
<b>Adjusted Gross Revenue</b>	\$58,982,035	\$77,961,260	\$71,407,569	\$172,906,831	\$84,511,151

Facility	Isle Casino - Bettendorf	Lakeside Casino	Prairie Meadows Racetrack and Casino	Q Casino	Rhythm City Casino
<b>Admissions</b>	886,965	496,403	3,149,799	815,221	1,190,596
<b>Slots Drop</b>	\$443,196,035	\$288,118,193	\$1,473,468,424	\$325,195,518	\$452,075,481
<b>Slots Coin in</b>	\$641,046,371	\$390,406,238	\$2,188,827,365	\$490,345,909	\$637,731,923
<b>Revenue</b>	\$63,882,465	\$43,590,295	\$181,256,670	\$46,060,550	\$62,822,848
<b>Table Drop</b>	\$27,450,007	\$11,014,351	\$102,033,535	\$18,293,779	\$30,250,409
<b>Table Revenue</b>	\$5,389,352	\$2,593,133	\$25,283,718	\$3,726,018	\$5,876,333
<b>Adjusted Gross Revenue</b>	\$69,271,817	\$46,183,428	\$206,540,388	\$49,786,568	\$68,699,181

Facility	Riverside Casino and Golf Resort	Wild Rose – Clinton	Wild Rose – Emmetsburg	Wild Rose - Jefferson
<b>Admissions</b>	1,514,365	533,061	372,299	436,544
<b>Slots Drop</b>	\$582,416,093	\$204,801,293	\$188,009,170	\$184,500,629
<b>Slots Coin in</b>	\$810,748,830	\$301,666,373	\$288,132,426	\$282,132,059
<b>Revenue</b>	\$77,947,703	\$28,290,333	\$26,705,596	\$26,498,274
<b>Table Drop</b>	\$46,084,230	\$7,786,457	\$7,811,144	\$11,130,251
<b>Table Revenue</b>	\$9,314,675	\$1,494,557	\$1,474,324	\$2,364,004
<b>Adjusted Gross Revenue</b>	\$87,262,378	\$29,784,890	\$28,179,910	\$28,862,278

# Racing Facts

Pari-mutuel tax withheld from each wagering dollar depends on the type of wager.



Pari mutuel taxes may range from zero to six percent on live races based on increasing levels of mutual handle. Simulcast wagering is taxed at two percent of the pari mutuel handle.

Breakage is the odd cents by which the amount payable on each dollar wagered in a pari mutuel pool exceeds a multiple of ten cents.

\*Per Iowa Code 99D.15, a tax credit of 6% of the gross sum wagered in a year is given when the gross sum wagered is less than ninety million dollars



# Iowa Breeders Fund

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The Iowa Department of Agriculture maintains a database of Thoroughbreds, Standardbred, and Quarterhorses that have qualified to be Iowa-foaled horses, as well as greyhounds that have qualified as Iowa-whelped dogs.



An amount equal to 12% of the winner's share of any purse won by an Iowa-foaled horse or Iowa-whelped dog is withheld by the licensee from the breakage and paid at the end of the race meet to the Department of Agriculture and Land Stewardship for breeders' awards.



The remaining breakage and 1% of exotic wagers is distributed as follows:

- ❖ At horse tracks, 2% of the remaining breakage is distributed to the Horse Racing Promotion Fund and the balance of the breakage at the horse tracks is distributed as purse supplements to the owners of winning Iowa-bred horses.
- ❖ At greyhound tracks the remaining breakage is divided with 25% funding at stakes races restricted to registered Iowa-whelped greyhounds and 75% distributed as purse supplements to the owners of winning Iowa-whelped greyhounds.



# Advanced Deposit Wagering

Advance Deposit Wagering (ADW) is a method of pari-mutuel wagering in which an individual may establish an account, deposit money into the account, and use the account balance for pari-mutuel wagering.<sup>1</sup>

*Currently there is only one active ADW licensee in Iowa - ODS Technologies L.P. d/b/a/ TVG Network.*

	2016	2017	2018
ADW Handle on Prairie Meadows live races (included in Prairie Meadow's simulcast handle)	\$140,924	\$172,756	\$188,707
ADW Handle on non-Prairie Meadows races	\$2,802,468	\$2,615,742	\$3,620,322
Gaming Tax	N/A	\$54,270	\$74,096

<sup>1</sup>ADWs are authorized under Iowa Code Chapter 99D.11.



# Live and Simulcast Racing Statistics

## Iowa Greyhound Park

Racing Dates May 19th through November 4th

Number of Performances: 100	Total Mutuel Handle on Track: \$1,242,418	Track Commission: \$282,790
Returned to Public: \$908,078	Total Purses Paid (All Sources): \$2,131,154.33	

**Simulcast Handle**..... \$5,485,645.53  
Signals Sent of IGA Races..... 248,242

### Simulcasting Signals received (Greyhounds & Horses)

Racing Dates – January 1 through December 31.

Number of performances: 7,735	Total Mutuel Handle: \$4,078,989
Track Commission: \$876,674	Returned to Public: \$2,973,444.08

**NOTE: Wild Rose Clinton operates as an off track betting (OTB) facility for Iowa Greyhound Park and accepts simulcast signals from Iowa Greyhound Park. Clinton numbers are included with the Iowa Greyhound Park.**

# Prairie Meadows Live Racing

Racing Dates of Thoroughbreds from April 26 through August 11,  
Quarterhorse August 18 - October 13

Number of Performances  
(Thoroughbreds):  
67  
(Quarterhorse):  
26

Total Mutuel Handle:  
\$3,899,658

Track Commission:  
\$710,807

Returned to Public:  
\$2,974,608

Total Purses Paid (All Sources):  
\$16,850,415

Simulcast Handle: \$32,480,577

**Total Admissions from simulcasting Signals Received.....3,149,799**

## Simulcasting Signals received (Greyhounds & Horses)

Simulcasting Dates from January 1 through December 31

Number of Performances:  
8,257

Total Mutuel Handle:  
\$15,837,965

Total Mutuel Handle (Horse):  
\$13,293,560

Total Mutuel Handle (Greyhound):  
\$2,544,405



# Economic Impact

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## Employment

- 8,667 individuals are licensed employees at Iowa licensed facilities
- 71.87%, or 6,299, are Iowans



## Payroll

Total payroll of Iowa Licensed Facilities for calendar year 2018 = \$292,586,090

# Commission Meetings

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**NOTE: Full minutes are available on the Commission's website: <https://irgc.iowa.gov/>**

January 4, 2018

Approved:

- ✓ First Amendment to the Master Lease (Non-CPLV) for Caesars Entertainment Operating Company.
- ✓ 2018 Iowa Thoroughbred Meet Supplement Program.
- ✓ 2018 Iowa Quarter Horse Supplement Program.
- ✓ Remodeling project for Prairie Meadows Racetrack & Casino.
- ✓ Stipulated Agreements with Casino Queen Marquette and Rhythm City Casino for violations of Iowa Code §99F.4(22) (Self-Exclusion).
- ✓ Rules for final adoption.

March 6, 2018

- ✓ Heard reports on national and state problem gambling and on the County Endowment Program.
- ✓ Reviewed the year-to-date economic impact reports from the facilities.
- ✓ Received an update from the Task Force related to Best Practices for Iowa Code Sections 99D.7(23) and 99F.4(22) pertaining to voluntary self-exclusion program. The Commission approved.
- ✓ Heard an appeal of an Administrative Law Judge Decision filed by Robert Benda and went into Executive Session for the purpose of discussion on the decision to be rendered in a contested case conducted

according to the provisions of Chapter 17A.

Approved:

- ✓ Refinancing request for Casino Queen Holding Company, Inc. d/b/a Casino Queen Marquette.
- ✓ Remodeling project for Isle Casino Hotel Waterloo.
- ✓ Excursion gambling boat and gambling structure license renewals.
- ✓ Stipulated Agreements with Wild Rose Clinton, L.L.C. and Wild Rose Jefferson, L.L.C. for violations of Iowa Code Section 99F.4(22).

April 12, 2018

- ✓ Received updates from Penn National Gaming on the acquisition of Pinnacle Entertainment and their settlement with the Community Action Agency in Sioux City.
- ✓ Heard reports from the licensees on their financial audits.

Approved:

- ✓ Revised race dates for the Iowa Greyhound Association d/b/a Iowa Greyhound Park, and their season approval request.
- ✓ Stipulated Agreement with SCE Partners, LLC d/b/a Hard Rock Hotel & Casino Sioux City for a violation of Iowa Code Section 99F.9(4) (minor).

June 14, 2018

- ✓ Received an update from the Task Force related to Best Practices for Iowa Code Sections 99D.7(23) and 99F.4(22) pertaining to voluntary self-exclusion program and on racing and gaming legislation from the recent session.

Approved:

- ✓ Shelf application for debt financing from Eldorado Resorts, Inc. (Parent of Isle of Capri).
- ✓ Development agreement with the City of Sioux City and SCE Partners, LLC for a parking ramp.
- ✓ Remodeling request from SCE Partners, LLC (Hard Rock).
- ✓ Stipulated Agreement with Harveys Iowa Management Company, LLC (Harrah's) for a violation of Iowa Code Section 99F.9(4) (Minor).
- ✓ Regulatory fees for Fiscal Year 2018.

July 12, 2018

- ✓ Heard reports on the financial audits of the horsemen's organizations.
- ✓ Commissioners Kramer and Heinrich were elected as Chair and Vice Chair respectively.

Approved:

- ✓ Rules under Notice of Intended Action.
- ✓ Stipulated Agreement with Catfish Bend Casinos II, LLC for a violation of Iowa Code §99F.1(1) and 99F.9(6) (Inaccurate Promotional Play Tax Reporting & Acceptance of Credit Card to Purchase Other Forms of Gambling Credit).

August 23, 2018

Approved:

- ✓ Stock purchase of Pinnacle Entertainment, Inc. (parent company of Ameristar Casino Council Bluffs, LLC) by Penn National Gaming, Inc. and their shelf application for debt financing.

October 4, 2018

Approved:

- ✓ Administrative rules under Notice of Intended Action and Final Adopt.
- ✓ Merger agreement and financing for Wild Rose Entertainment, L.L.P.
- ✓ Shelf application for debt financing for Eldorado Resorts, Inc.
- ✓ Pari-mutuel and racetrack enclosure license renewal applications.
- ✓ Stipulated Agreement with Prairie Meadows Racetrack & Casino for a violation of Iowa Code §99F.9(4) (underage attendance in wagering area).

November 15, 2018

- ✓ Heard a recap of the quarter horse met

Approved:

- ✓ Debt financing for Eldorado Resorts, Inc.
- ✓ Stipulated Agreement with Wild Rose Jefferson, LLC for a violation of Iowa Code §99F.1(1) for inaccurate promotional play tax reporting.



# Historical Timeline

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1983

- Iowa Legislature passed the Pari-Mutuel Wagering Act, allowing qualified sponsoring organizations to apply for a license to conduct pari-mutuel wagering on horse and dog racing.
- The Governor appointed the first Racing Commission.

1985

- Greyhound and harness racing began.

1989

- Horse racing began.
- Legislation allowed pari-mutuel wagering on simulcast races received by a licensed pari-mutuel facility conducting a minimum number of live performances.
- Legislation allowed the Commission to license qualified sponsoring organizations to conduct gambling games on excursion gambling boats in a county where the electorate approved a proposition by referendum.

1991

- First Riverboat Casino began operation in Dubuque.

1992

- Legislation removed the live performance requirement for simulcast wagering at pari-mutuel facilities.

1994

- Significant changes were made to gaming law including the following:
  - Simulcast legislation was amended requiring at least sixty performances of nine live races each day of the season in order for simulcasting to occur
  - Raised the gambling age from 18 to 21.
  - Allowed certain gambling games at racetrack enclosures existing on January 1, 1994 subject to a local referendum.
  - Eliminated the prohibition against gambling while dockside.
  - Allowed licensees to conduct gambling on a 24 hour a day basis.
  - Removed the \$200/day loss and the maximum \$5 hand/wager.

1995

- Legislation required the Commission to cooperate with the Iowa Gambling Treatment Program and incorporate information regarding the program in printed materials.

2004

- Legislation created the County Endowment Fund in which one-half of one percent of adjusted gross revenue from the gaming tax is distributed to counties that do not have a regulated facility
- Legislation established a voluntary self-exclusion program whereby individuals may voluntarily ban themselves from all facilities for life.
- Change in legislation allowed for racetrack enclosures to offer table games.
- Change in legislation allowed excursion gambling boats to be located or operated on a natural or man-made lake or reservoir.

## Historical Timeline Continued...

2007

- Legislation enacted allowed gambling structures to be land based and removed the requirement to be over water.

2011

- Advance deposit wagering was allowed by the Legislature.

2014

- Legislation enacted allowed Iowa West Racing Association and Dubuque Racing Association to maintain a license to conduct gambling games without the requirement of scheduling performances of live dog races, allowed the Iowa Greyhound Association to apply for a pari-mutuel license to race greyhounds at Dubuque, and established the Iowa greyhound pari-mutuel racing fund under the control of the Commission.
- Iowa Greyhound Association began live racing at the Iowa Greyhound Park in Dubuque.

2015

- Live greyhound racing ceased at Bluffs Run Greyhound Park in Council Bluffs.

2017

- Legislation allowed patrons who had been voluntarily excluded for life from gambling facilities to request revocation of the exclusion if the exclusion had been in place for a minimum of five years.

2018

- Legislation transferred management of the self-exclusion program to the Commission.

# Statement of Financial Position 2018

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## Expenditures for Regulation

Salary and Benefits .....	\$4,652,927
Travel.....	\$50,689
State Vehicles.....	\$6,891
Office Supplies/Printing/.....	\$17,962
Equipment Maintenance.....	\$50,666
Communications.....	\$125,852
Rentals.....	\$67,755
Professional, Scientific & Outside Services.....	\$588,348
Advertising/Publicity .....	\$0
ITD/IT Outside Services.....	\$95,960
Reimbursements to Other Agencies.....	\$299,538
Equipment.....	\$128,863
<b>Total.....</b>	<b>\$6,085,451</b>

## Revenues to State

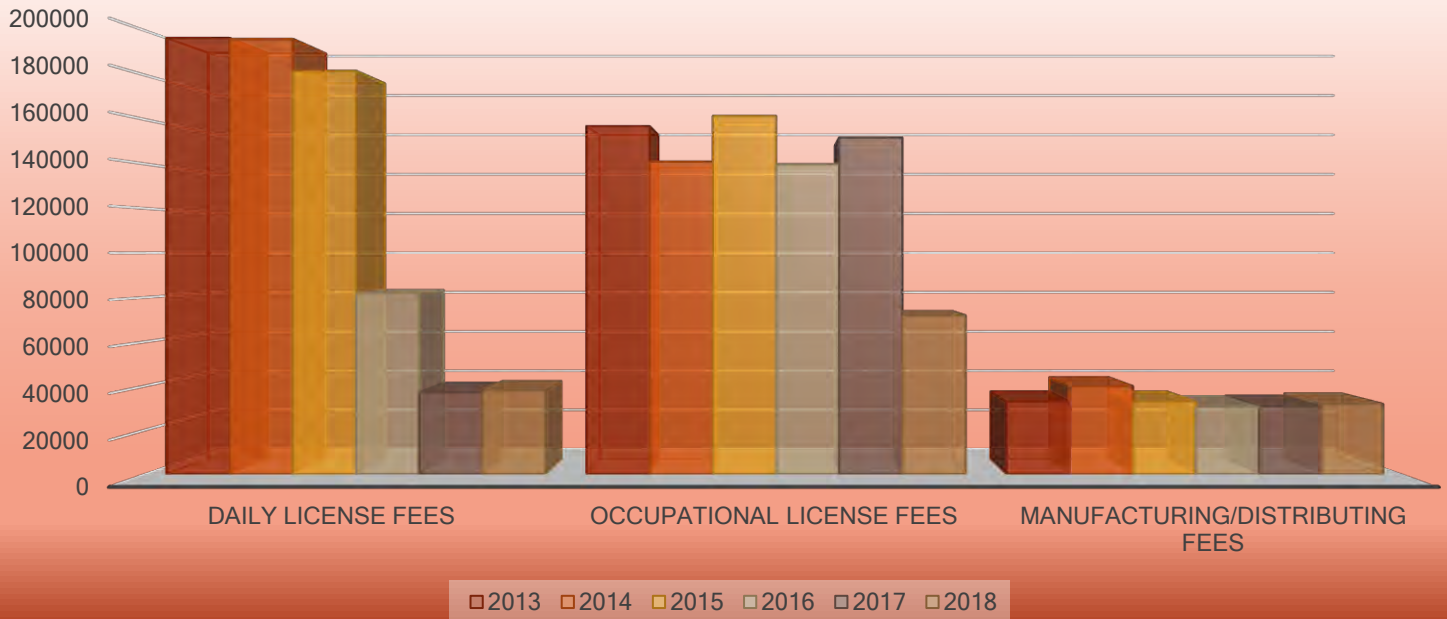
Annual Licensing Fees.....	\$252,685
IRGC and DCI Regulatory Fees.....	\$17,381,253
Daily License Fee.....	\$37,800
Occupational License Fees.....	\$71,820
Manufacturers/Distributors License Fees.....	\$31,750
Fines.....	\$177,875
Pari-Mutuel Tax.....	\$252,634
Gaming Tax.....	\$292,577,364
State Miscellaneous Fund.....	\$2,929,086
Unclaimed Winnings.....	\$153,675
<b>Total.....</b>	<b>\$313,865,942</b>

## Revenues to State

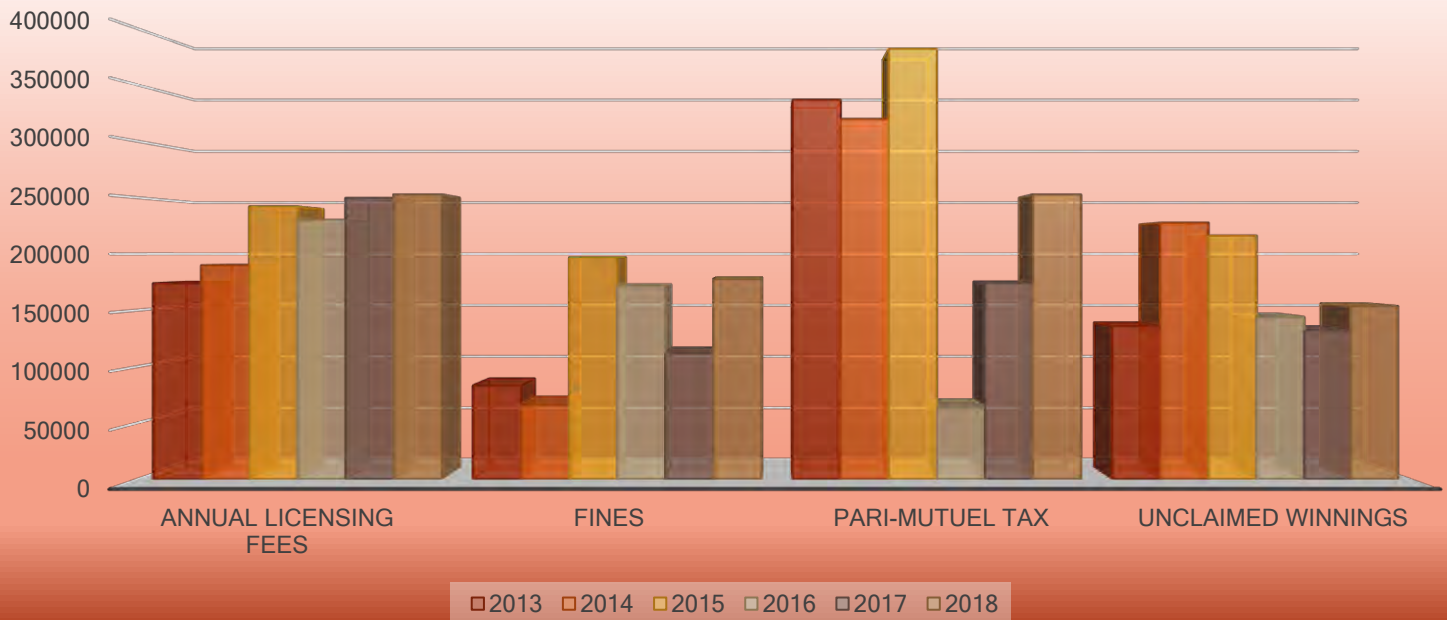
Gaming Tax (city, county) .....	\$14,645,420
Endowment Fund.....	\$11,716,336

# 5 Year Comparison from Statement of Financial Positions (2013-2018)

## 5 Year Comparison

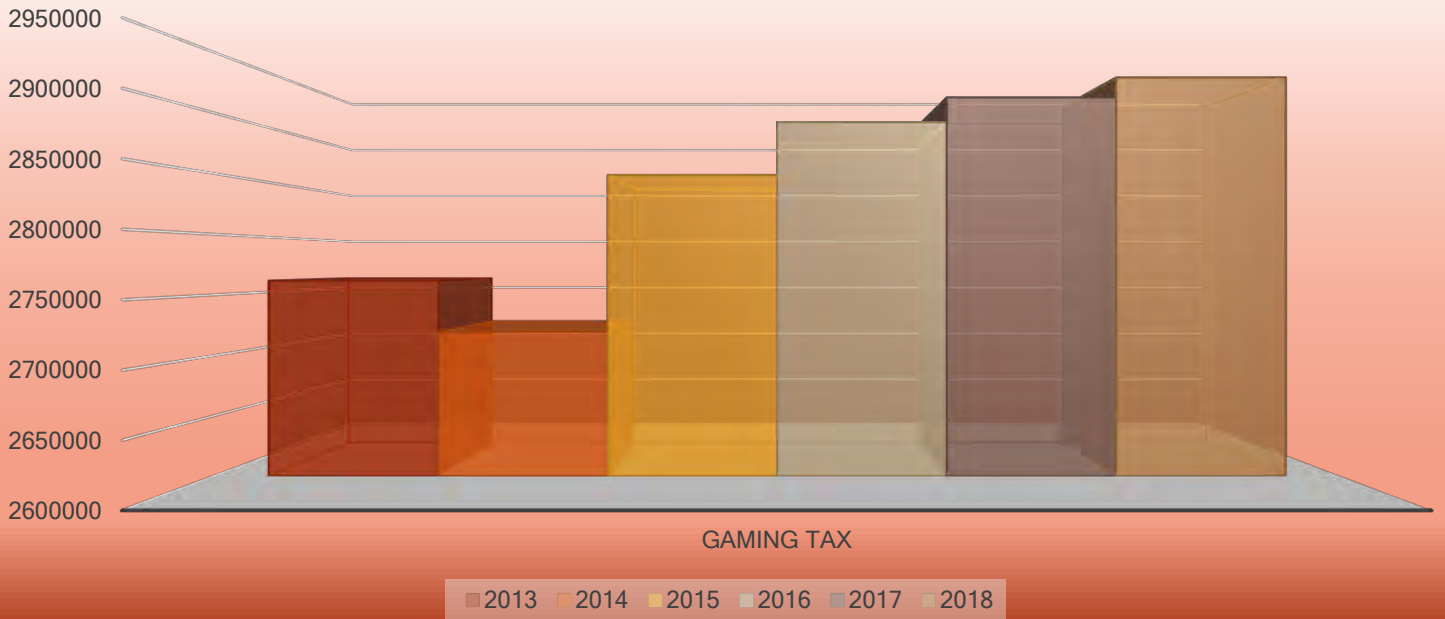


## 5 Year Comparison



# 5 Year Comparison from Statement of Financial Positions (2013-2018) continued...

## 5 Year Comparison



## Regulatory Fees from IRGC & DCI

