

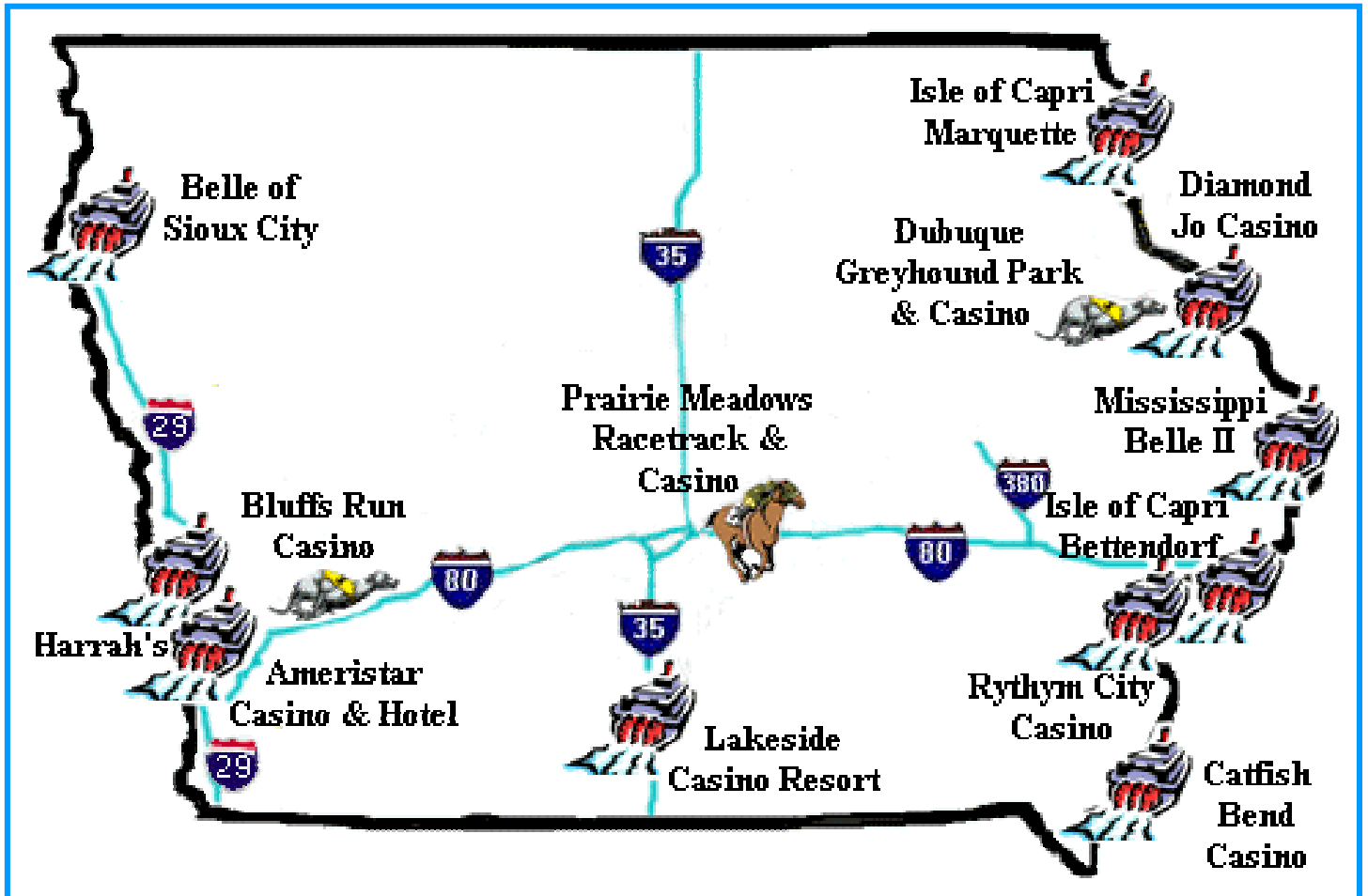


Iowa Racing and Gaming  
Commission

*Annual Report*

2002

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# STATE OF IOWA

THOMAS J. VILSACK, GOVERNOR  
SALLY J. PEDERSON, LT. GOVERNOR

RACING AND GAMING COMMISSION  
JACK P. KETTERER, ADMINISTRATOR

February 28, 2003

The Honorable Thomas J. Vilsack  
Governor of Iowa  
State Capitol  
Des Moines, IA 50319

Dear Governor Vilsack:

I am pleased to submit the Annual Report of the Iowa Racing and Gaming Commission for calendar year 2002.

The report speaks for itself. I would simply call your attention to two matters that are of concern.

First of all it was my pleasure to serve at your request on the task force concerning finding a way to make the Iowa Supreme Court decision concerning tax rates revenue neutral. With the good assistance of Jack Ketterer, among others, the task force was able to present two models to the legislature, which meet the criterion of revenue neutrality. I would like to state that it was my pleasure to work with the other members of the tax force on this matter and I greatly appreciated the good work done by commissioner Ed Stanek of the Iowa Lottery.

Governor, it is my belief that either model is doable and, while there is a tax increase on the boats, I believe it is something that the boats can live with now and in the future. The Iowa Gaming Association disagrees with me and has undertaken an extensive lobbying campaign, which is certainly understandable. I simply would like to make the point that the task force did what you instructed us to do with dissenting opinions from the two Democratic legislators on the task force.

With the United States Supreme Court's decision to review the case, everything is up in the air, but I agree with you that this matter should be settled now regardless of the decision of the United States Supreme Court. I am not sure there is anything further I can do to assist you in this matter but, if there is, please let me know and I shall be glad to be of further assistance to you.

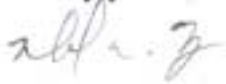
Secondly, I would like to state that the commission continues to be concerned about the use of gambling treatment funds for other purposes. While I understand that there are many fine programs in the State of Iowa, including substance abuse, that can use government money, it

remains the fact that the use of the gambling treatment funds for other purposes runs contrary to the intent of the law in this matter. In addition, we are beginning to hear proposals to expand gambling in the state and, with expansion will come the opportunity for more problem gambling in the state. It seems to me that we will want to have the best treatment program possible to go along with the industry's desire to have the best gaming environment in the nation. The two must go hand in hand, Governor, and robbing Peter to pay Paul is not the way to see that this is done.

I thank you kindly for your consideration of this letter. It is the pleasure and privilege of the other commissioners and myself to serve at your request on the commission.

With best personal regards, I remain,

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Michael W. Mahaffey".

Michael W. Mahaffey

## COMMISSION MEETINGS

During 2002, the Iowa Racing and Gaming Commission (IRGC) met nine times. Minutes of each meeting are kept on file in the Commission office and are available to the public upon request. The minutes are also available on the Commission's website: [www3.state.ia.us/irgc/](http://www3.state.ia.us/irgc/). Highlights of the meetings follow:

January 10, 2002: The Commission met at Stoney Creek Inn, Johnston, Iowa. The Commission took the following actions: approved the final adoption of Rule 491-5.5, requiring the racetracks to provide specific purse information to the Commission at the conclusion of each race meet; approved an Agreement between the Iowa West Racing Association (IWRA) and Iowa Greyhound Association (IGA) with regard to purse supplements for 2002; and approved a Stipulated Agreement between IRGC and Peninsula Gaming Company for a violation of Iowa Code Section 99F.9 (Wagering-Age Restriction), which included a \$10,000 fine.

March 7, 2002: The Commission met at Stoney Creek Inn, Johnston, Iowa. Several changes to Administrative Rules were approved under Notice of Intended Action. The Commission approved the 45-day plan for Dubuque Greyhound Park & Casino (DGP&C) and the Thoroughbred and Mixed Meets at Prairie Meadows Racetrack & Casino (PMR&C), as well as a change in the post times for the Mixed Meet. Notice was provided that requests for the Horse Racing Promotion Fund were due in the Commission's office by March 22, 2002, along with an accounting of how the funds awarded in 2001 were utilized. Excursion gambling boat licenses were renewed for the following: IWRA/Ameristar Casino Council Bluffs, Inc.; IWRA/Harveys Iowa Management Co., Inc.; Scott County Regional Authority/Isle of Capri Bettendorf, L.C.; Riverboat Development Authority/IOC Davenport; Clarke County Development Corporation/Southern Iowa Gaming Company; Dubuque Racing Association/Peninsula Gaming Company, LLC; Missouri River Historical Development, Inc./Belle of Sioux City, L.P. (BSC); Upper Mississippi Gaming Corp./Isle of Capri Marquette, Inc.; Southeast Iowa Regional Riverboat Commission/Catfish Bend Casino, L.C.; and Clinton County Gaming Association, LTD/Mississippi Belle II Employees Ownership Co.

April 18, 2002: The Commission met at Lakeside Casino Resort, Osceola, Iowa. The Commission took the following actions: approved an Amended and Restated Credit Agreement for Isle of Capri, Inc., the parent company of the licensees in Bettendorf, Davenport and Marquette; approved the financial audits of the licensees, except the Isle of Capri facilities, as submitted; and distributed the Horse Racing Promotion Fund to the Iowa Quarter Horse Racing Association. The Commission also approved a Settlement Agreement and Consent Order with regard to violations of BSC's liquor license. The Commission received the final report of the Long Range Planning Subcommittee.

May 16, 2002: The Commission met at Harrah's in Council Bluffs, Iowa. The Commission elected Mike Mahaffey and Diane Hamilton to serve as Interim Chair and Vice Chair, respectively. Numerous changes to Administrative Rules were approved under Notice of Intended Action and Final Adopt. The Commission approved an eight-meeting schedule for FY 2003. The Commission approved the payment of audit expenses for the IWRA/IGA Escrow Fund from the escrow fund.

June 20, 2002: The Commission met at Stoney Creek Inn, Johnston, Iowa. The Commission approved the riverboat admission fee schedule for FY 2003. The Commission approved the new lease agreement between Racing Association of Central Iowa (RACI) and Polk County. Notice was

provided that applications for the Dog Racing Promotion Fund for FY 2003 were due in the Commission's office by July 10, 2002.

July 18, 2002: The Commission met at Stoney Creek Inn, Johnston, Iowa. The Commission elected Mike Mahaffey and Diane Hamilton as Chair and Vice Chair, respectively, for FY 2003. The Commission approved a rule change under Notice of Intended Action which would increase the threshold amount for contract submissions. The Commission also approved the Final Adoption of several rule changes. The Commission approved the distribution of the Dog Racing Promotion Fund to the IGA with several conditions. The Commission approved Stipulated Agreements with Harveys Iowa Management Company and RACI for violations of Iowa Code Section 99F.9 (Wagering – Age Restrictions). Each was assessed a \$10,000 administrative penalty.

September 10, 2002: The Commission met at Stoney Creek Inn in Johnston, Iowa. Executive Session was held for the purpose of receiving background information from the Division of Criminal Investigation pursuant to Iowa Code Section 21.5(1)g. The Commission reviewed the financial audits of the three Isle of Capri facilities – Isle of Capri Bettendorf, Isle of Capri Marquette and Rhythm City. The Commission approved a Stipulated Agreement with RACI for a violation of Iowa Code Section 99F.9 (Wagering – Age Restrictions), which included a \$10,000 administrative penalty. A legislative subcommittee was named.

October 17, 2002: The Commission met at Isle of Capri Bettendorf, Bettendorf, Iowa. The Commission approved the final adoption of Rule 429-5.4(8). The Commission approved a new Sponsorship and Operations Agreement between Ameristar Casino and IWRA, and an amendment to Harveys Iowa Management, Inc.'s Amended and Restated Excursion Boat Sponsorship and Operations Agreement. The Commission named an arbitration panel to determine the amount of gaming revenues to be utilized for purse supplements at Bluffs Run Casino (BRC) and DGP&C. The Commission renewed the racetrack and racetrack enclosure licenses for IWRA/BRC and Dubuque Racing Association/DGP&C. RACI requested that their license renewal be deferred until the November Commission meeting.

November 21, 2002: The Commission met at Stoney Creek Inn, Johnston, Iowa. The Commission heard an objection to the purse agreements between RACI and the thoroughbred and quarter horse racing associations. The agreements were approved as submitted. The Commission approved the renewal of the racetrack and racetrack enclosure licenses for RACI. The Commission received, and approved, a report from the legislative subcommittee, with the recommendations being forwarded to the Legislature

# BLUFFS RUN CASINO



## Council Bluffs, IA

2001

2002

### Live Racing

Racing Dates	1/1-12/31	1/1-12/31
Number of Performances	359	362
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$8,666,554	\$8,467,598
Track Commission	\$2,010,913	\$1,964,698
Breakage	\$45,794	\$36,147
Returned to Public	\$6,609,847	\$6,470,627
Total Purses Paid (all sources)	\$9,278,236	\$9,694,605

### Simulcasting (Signals Sent-Live Greyhound)

Simulcast Handle	\$12,889,679	\$14,642,898
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### Simulcasting (Signals Received-Greyhounds & Horses)

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	7,210	9,941
Admissions	3,278,837	3,180,717
Total Mutuel Handle	\$14,758,769	\$15,337,336
Breakage	\$74,182	\$24,672

### Pari-Mutuel Revenues to State

State Tax	\$369,566	\$337,387
Gambler's Treatment	\$74,915	\$70,310
Unclaimed Winnings	\$145,157	\$138,886



# DUBUQUE GREYHOUND PARK & CASINO



Dubuque, IA

2001

2002

## Live Racing

Racing Dates	4/28-10/28	4/27-10/27
Number of Performances	162	162
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$2,730,183	\$2,978,928
Track Commission	\$620,536	\$677,762
Breakage	\$15,124	\$16,079
Returned to Public	\$2,094,523	\$2,285,681
Total Purses Paid (all sources)	\$2,586,494	\$2,800,877

## Simulcasting (Signals Received-Greyhounds & Horses)

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	1,483	1,643
Admissions	940,089	969,844
Total Mutuel Handle	\$4,206,716	\$4,560,583
Breakage	\$9,915	\$12,639

## Pari-Mutuel Revenues to State

State Tax	\$108,825	\$113,247
Gambler's Treatment	\$23,674	\$23,001
Unclaimed Winnings	\$63,326	\$57,813

# PRAIRIE MEADOWS RACETRACK & CASINO



Altoona, IA

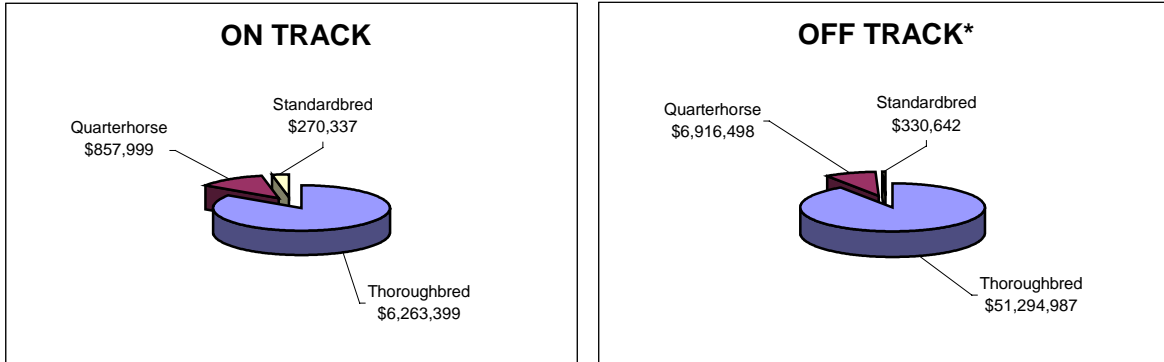
	2001	2002
<b>Live Racing</b>		
Racing Dates	4/27-7/7	4/26-7/6
	7/21-10/6	7/15-9/28
	10/15-11/17	10/7-11/9
Number of Performances	117	118
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$7,438,412	\$7,391,735
Track Commission	\$1,425,044	\$1,344,128
Breakage	\$59,300	\$61,504
Returned to Public	\$6,028,967	\$6,029,150
Total Purses Paid (all sources)	\$17,780,348	\$18,800,311

**2001** **2002**

**Simulcasting (Signals Sent-Live Horse)**

Simulcast Handle (commingled)	\$43,374,063	\$58,542,127
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**HORSE RACING HANDLE – LIVE MEET**



*\*Off track handle does not include \$1,797,786 non-commingled handle*

**2001** **2002**

**Simulcasting (Signals Received-Greyhounds & Horses)**

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	4,622	5,902
Admissions	2,594,727	2,657,764
Total Mutuel Handle	\$20,112,629	\$20,536,718
Total Mutuel Handle (Horse)	\$16,204,620	\$16,741,777
Total Mutuel Handle (Greyhound)	\$3,908,009	\$3,794,941
Breakage	\$87,945	\$59,078

**Pari-Mutuel Revenues to State**

Unclaimed Winnings	\$141,786	\$140,272
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## LABORATORY TESTING

The Iowa Racing and Gaming Commission, through comprehensive drug testing of participating animals, strives to protect the integrity of the sport of racing in Iowa. Iowa's urine and blood testing program is the backbone of the agency's policing functions. The drug testing program was conducted by Iowa State University Veterinary and Diagnostic Laboratory, the Commission's racing chemist.

Through chemical analysis of urine and blood samples collected from racing animals at the tracks, the Commission ensures that foreign substances are not being administered to racing animals pursuant to Iowa Code Chapter 99D.25.

The following is a summary of the samples tested and positive tests reported by the Laboratory in 2002 for the Commission.

### SAMPLES

	URINE	BLOOD
<b>Greyhound</b>		
Bluffs Run Casino	5,260	
Dubuque Greyhound Park & Casino	2,355	
<b>Horse</b>		
Prairie Meadows Racetrack & Casino	2,029	2,619

### POSITIVE TESTS

Carprofen	2
Ketoprofen	3
Lasix	13
Lidocaine	1
Megx	1
Methamphetamine	1
Methocarbamol	1
Naproxen	1
Norpseudoephedrine/Pseudoephedrine	1
Phenylbutazone/Oxyphenbutazone >2.2 mg/ml	18
<b>TOTAL POSITIVES</b>	<b>42</b>

# IOWA BREEDERS' FUND

The Department of Agriculture maintains a database of thoroughbred, standardbred and quarterhorses that have qualified to be Iowa-foaled horses, as well as greyhounds that have qualified as Iowa-whelped dogs according to Iowa Code Chapter 99D.22 and Administrative Rules of the Department of Agriculture and Land Stewardship.

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 meeting to the Department of Agriculture and Land Stewardship for redistribution as breeders' awards.

Iowa Code Chapter 99D.11 and 12 authorize distribution of the remaining breakage as follows:

At horse tracks, 2% of the remaining breakage is distributed to the Horse Promotion Fund and the balance of the breakage at horse tracks is distributed as purse supplements to the owners of winning Iowa-bred horses.

The remainder of the breakage at greyhound tracks is divided, with 25% funding a stakes race restricted to registered Iowa-whelped greyhounds, 2% funding the Dog Promotion Fund and 73% distributed as purse supplements to the owners of winning Iowa-whelped greyhounds.

One percent of the exotic wagers, including 3 or more horses, dogs or races, is distributed as provided in 99D.12 above.

The amounts created from the total breakage and a portion of the casino revenues as statutorily required, were paid out as follows in 2002:

## THOROUGHBRED/QUARTERHORSE/STANDARD BRED

### PRAIRIE MEADOWS RACETRACK & CASINO

Breeders Awards	\$558,218
Purse Supplements to Owners of Iowa Breds	\$2,381,512
Horse Racing Promotion Fund	\$4,738
Carry-Over	\$0

## GREYHOUNDS

### BLUFFS RUN CASINO

Breeders Awards	\$0
Purse Supplements to Owners of Iowa-whelped greyhounds	\$2,396,504
Iowa Stakes	\$250,000
Carry-Over	\$0
Dog Racing Promotion Fund	\$0

### DUBUQUE GREYHOUND PARK & CASINO

Breeders Awards	\$89,019
Purse Supplements to Owners of Iowa-whelped greyhounds	\$559,523
Iowa Stakes	\$182,420
Carry-Over (Breakage Only)	\$3,253
Dog Racing Promotion Fund	\$15,329

06/02/03 Note: Bluffs Run Casino previously reported Breeder's Awards for 2002 as \$0. The actual amount paid by Bluffs Run Casino to the Department of Agriculture as required by 99D.22 was \$230,685.

## ALL IOWA RACETRACK CASINO GAMING TOTALS

	2001	2002
Admissions	6,813,653	6,808,325
Slot Drop	\$1,224,046,965	\$1,303,803,160
Slot Coin In	\$5,082,876,239	\$5,096,529,941
Slot Revenue	\$307,402,471	\$316,120,229
Adjusted Gross Revenue	\$307,402,471	\$316,120,229
City Tax	\$1,537,013	\$1,580,602
County Tax	\$1,537,013	\$1,580,602
Gambler's Treatment	\$922,207	\$948,361
Gaming Tax	\$86,274,508	\$75,184,954
Admission Fee Tax	\$3,406,828	\$3,404,163

# BLUFFS RUN CASINO GAMING



## Council Bluffs, IA

	2001	2002
Admissions	3,278,837	3,180,717
Slot Drop	\$498,346,377	\$487,477,873
Slot Coin In	\$2,052,909,495	\$1,916,425,450
Slot Revenue	\$125,935,703	\$126,609,555
Adjusted Gross Revenue	\$125,935,703	\$126,609,555
City Tax	\$629,679	\$633,048
County Tax	\$629,679	\$633,048
Gambler's Treatment	\$377,807	\$379,829
Gaming Tax	\$35,493,546	\$30,340,768
Admission Fee Tax	\$1,639,419	\$1,590,359



# DUBUQUE GREYHOUND PARK AND CASINO GAMING



## Dubuque, IA

	2001	2002
Admissions	940,089	969,844
Slot Drop	\$144,867,529	\$159,604,018
Slot Coin In	\$603,330,311	\$615,728,339
Slot Revenue	\$38,545,620	\$40,422,563
Adjusted Gross Revenue	\$38,545,620	\$40,422,563
City Tax	\$192,728	\$202,113
County Tax	\$192,728	\$202,113
Gambler's Treatment	\$115,637	\$121,268
Gaming Tax	\$10,412,593	\$9,312,773
Admission Fee Tax	\$470,045	\$484,922

# PRAIRIE MEADOWS RACETRACK AND CASINO GAMING



## Altoona, IA

	2001	2002
Admissions	2,594,727	2,657,764
Slot Drop	\$580,833,059	\$656,721,269
Slot Coin In	\$2,426,636,433	\$2,564,376,152
Slot Revenue	\$142,921,148	\$149,088,111
Adjusted Gross Revenue	\$142,921,148	\$149,088,111
City Tax	\$714,606	\$745,441
County Tax	\$714,606	\$745,441
Gambler's Treatment	\$428,763	\$447,264
Gaming Tax	\$40,368,369	\$35,531,413
Admission Fee Tax	\$1,297,364	\$1,328,882

# PARI-MUTUEL REVENUE AND EXPENDITURES

2002

## EXPENDITURES FOR REGULATION

Salary and Benefits	\$1,019,653
Travel	\$5,474
State Vehicle	\$1,177
Office Supplies	\$25,696
Equipment Maintenance	\$6,412
Communications	\$5,957
Rentals	\$26,124
Professional, Scientific & Outside Services	\$910,302
Intra State Transfers	\$28,670
Advertising/Publicity	\$1,399
Data Processing	\$32,690
Reimbursements to Other Agencies	\$14,209
Equipment	\$6,594
Training & Technology	\$2,218
<b>TOTAL</b>	<b>\$2,086,575</b>

## REVENUES TO STATE

Annual Licensing Fee	\$3,000
Admission Fees	\$3,404,163
Daily License Fees	\$197,400
Occupational License Fees	\$41,960
Fines	\$38,075
Pari-Mutuel Tax	\$450,634
Gaming Tax	\$75,184,954
Gambler's Treatment	\$1,041,672
Unclaimed Winnings	\$336,971
<b>TOTAL</b>	<b>\$80,698,829</b>

## REVENUES TO LOCAL GOVERNMENT

Gaming Taxes	\$3,161,204
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## **IOWA'S WAGERING DOLLAR**

### **IOWA'S PARI-MUTUEL DOLLAR**

Actual percentage withheld from each wagering dollar depends on the type of wager. Chapter 99D.11(5) authorizes takeout up to 18% on win, place, and show wagers; 24% on doubles (two dogs/horses/races); and 25% on triples (3+dogs/horses/races). Pari-mutuel taxes may range from 0 to 6% on live races based on increasing levels of mutuel handle. Simulcast wagering is taxed at 2% of the pari-mutuel handle. (Chapter 99D.15)

Breakage (the odd cents by which the amount payable on each dollar wagered in a pari-mutuel pool exceeds a multiple of ten cents) is distributed to the owners and breeders of Iowa-foaled horses and Iowa-whelped dogs.

### **IOWA'S GAMING DOLLAR**

Iowa's gaming industry consists of slot machines, table games, and other games of chance as authorized by the Commission. Slot machine statistics are kept on the total amount wagered and adjusted gross revenue. Each slot machine must have at least an 80% pay-out to the patron. Available data for table games includes the drop and ratio of adjusted gross revenues to the drop.

The tax based on adjusted gross revenues from gambling games is: Up to \$1,000,000, 5%; above \$1,000,000 to \$3,000,000, 10%; above \$3,000,000 20%. This tax is distributed 1/2% each to the city and county, .3% to gambler's treatment, and the remainder to designated state funds.

On January 1, 1997, the tax based on adjusted gross revenue over \$3,000,000 from gambling games at racetrack enclosures was raised from 20% to 22%, increasing by 2% each succeeding calendar year until the rate is 36% in 2004. The Iowa Supreme Court ruled that different gaming tax rates for riverboats and racetracks were a violation of the equal protection clause of the Constitution. As a result of this ruling, the tax rate was reduced on June 12, 2002 from 32% down to 20%. The distribution of the tax remains the same.

## ALL IOWA EXCURSION BOAT TOTALS

	2001	2002
Admissions*	12,628,924	13,155,117
Slot Drop	\$1,843,417,807	\$2,047,796,215
Slot Coin In	\$8,101,071,808	\$8,561,177,225
Slot Revenue	\$529,345,703	\$574,287,195
Table Drop	\$420,407,840	\$401,167,400
Table Revenue	\$86,118,456	\$81,918,949
Adjusted Gross Revenue	\$615,464,159	\$656,206,144
City Tax	\$3,077,322	\$3,281,031
County Tax	\$3,077,322	\$3,281,031
Gambler's Treatment	\$1,846,393	\$1,968,618
Gaming Tax	\$111,230,702	\$118,860,549
Admission Fee Tax	\$4,071,980	\$4,977,590

\*Admissions number was updated in July of 2004. It was discovered that a turnstile correction at Sioux City from FY2000 was not accounted for correctly.

# HARRAH'S CASINO & HOTEL



## Council Bluffs, IA

	2001	2002
Admissions	2,471,632	2,325,577
Slot Drop	\$331,500,146	\$332,421,845
Slot Coin In	\$1,497,373,432	\$1,383,381,255
Slot Revenue	\$92,683,057	\$94,444,411
Table Drop	\$91,776,040	\$80,298,163
Table Revenue	\$18,905,007	\$17,117,505
Adjusted Gross Revenue	\$111,588,064	\$111,561,916
City Tax	\$557,941	\$557,810
County Tax	\$557,941	\$557,810
Gambler's Treatment	\$334,764	\$334,686
Gaming Tax	\$20,166,966	\$20,512,079
Admission Fee Tax	\$407,198	\$497,759

# AMERISTAR CASINO & HOTEL



## Council Bluffs, IA

	2001	2002
Admissions	2,381,298	2,860,422
Slot Drop	\$356,133,049	\$439,529,001
Slot Coin In	\$1,564,661,426	\$1,865,923,071
Slot Revenue	\$102,267,364	\$125,585,467
Table Drop	\$91,498,422	\$98,888,709
Table Revenue	\$18,677,581	\$20,049,230
Adjusted Gross Revenue	\$120,944,945	\$145,634,697
City Tax	\$604,724	\$728,173
County Tax	\$604,724	\$728,173
Gambler's Treatment	\$362,835	\$436,904
Gaming Tax	\$22,266,705	\$26,883,688
Admission Fee Tax	\$407,198	\$497,759

# ISLE OF CAPRI-MARQUETTE



## Marquette, IA

	2001	2002
Admissions	606,096	629,566
Slot Drop	\$105,124,055	\$123,471,769
Slot Coin In	\$464,163,387	\$527,839,766
Slot Revenue	\$30,677,709	\$35,189,923
Table Drop	\$18,871,895	\$18,468,157
Table Revenue	\$3,955,847	\$3,404,020
Adjusted Gross Revenue	\$34,633,556	\$38,593,943
City Tax	\$173,168	\$192,970
County Tax	\$173,168	\$192,970
Gambler's Treatment	\$103,900	\$115,782
Gaming Tax	\$6,126,475	\$6,867,067
Admission Fee Tax	\$407,198	\$497,759



# DIAMOND JO CASINO



## Dubuque, IA

	2001	2002
Admissions	1,006,237	989,865
Slot Drop	\$148,766,369	\$155,258,177
Slot Coin In	\$622,625,383	\$644,150,240
Slot Revenue	\$40,842,703	\$42,405,390
Table Drop	\$34,707,954	\$31,082,495
Table Revenue	\$6,880,458	\$5,880,997
Adjusted Gross Revenue	\$47,723,161	\$48,286,387
City Tax	\$238,616	\$241,432
County Tax	\$238,616	\$241,432
Gambler's Treatment	\$143,169	\$144,859
Gaming Tax	\$8,574,231	\$8,679,554
Admission Fee Tax	\$407,198	\$497,759

# CATFISH BEND CASINO



**Fort Madison, IA (Summer) Burlington, IA (Winter)**

	<b>2001</b>	<b>2002</b>
Admissions	603,108	584,873
Slot Drop	\$78,917,573	\$79,429,961
Slot Coin In	\$349,776,374	\$342,581,513
Slot Revenue	\$25,441,665	\$25,067,519
Table Drop	\$17,174,001	\$16,268,829
Table Revenue	\$3,631,616	\$3,229,055
Adjusted Gross Revenue	\$29,073,281	\$28,296,574
City Tax	\$145,367	\$141,482
County Tax	\$145,367	\$141,482
Gambler's Treatment	\$87,221	\$84,889
Gaming Tax	\$5,086,703	\$4,941,460
Admission Fee Tax	\$407,198	\$497,759

# MISSISSIPPI BELLE II



## Clinton, IA

	2001	2002
Admissions	572,650	584,617
Slot Drop	\$81,184,923	\$86,014,477
Slot Coin In	\$379,839,592	\$393,113,901
Slot Revenue	\$26,214,525	\$27,067,677
Table Drop	\$12,206,995	\$11,489,541
Table Revenue	\$2,549,018	\$2,151,919
Adjusted Gross Revenue	\$28,763,543	\$29,219,596
City Tax	\$143,818	\$146,098
County Tax	\$143,818	\$146,098
Gambler's Treatment	\$86,291	\$87,659
Gaming Tax	\$5,017,689	\$4,764,065
Admission Fee Tax	\$407,198	\$497,759

# BELLE OF SIOUX CITY



## Sioux City, IA

	2001	2002
Admissions*	842,694	808,823
Slot Drop	\$110,687,621	\$123,365,521
Slot Coin In	\$487,789,158	\$499,570,966
Slot Revenue	\$30,787,654	\$33,144,286
Table Drop	\$28,391,863	\$25,202,280
Table Revenue	\$6,794,524	\$5,713,878
Adjusted Gross Revenue	\$37,582,178	\$38,858,164
City Tax	\$187,911	\$194,291
County Tax	\$187,911	\$194,291
Gambler's Treatment	\$112,747	\$116,575
Gaming Tax	\$6,677,868	\$6,916,476
Admission Fee Tax	\$407,198	\$497,759

\*Admissions number was updated in July of 2004. It was discovered that a turnstile correction at

Sioux City from FY2000 was not accounted for correctly.

# RHYTHM CITY CASINO



## Davenport, IA

	2001	2002
Admissions	1,283,425	1,608,150
Slot Drop	\$163,631,806	\$210,739,645
Slot Coin In	\$761,972,262	\$905,496,842
Slot Revenue	\$51,184,173	\$59,544,248
Table Drop	\$27,641,030	\$23,616,193
Table Revenue	\$4,931,508	\$4,175,750
Adjusted Gross Revenue	\$56,115,681	\$63,719,998
City Tax	\$280,578	\$318,600
County Tax	\$280,578	\$318,600
Gambler's Treatment	\$168,347	\$191,160
Gaming Tax	\$10,143,631	\$11,565,640
Admission Fee Tax	\$407,198	\$497,759

# ISLE OF CAPRI-BETTENDORF



## Bettendorf, IA

	2001	2002
Admissions	1,872,085	1,781,187
Slot Drop	\$305,251,184	\$326,466,321
Slot Coin In	\$1,338,521,590	\$1,349,816,741
Slot Revenue	\$88,784,386	\$87,767,199
Table Drop	\$51,721,373	\$50,410,627
Table Revenue	\$10,482,273	\$10,080,359
Adjusted Gross Revenue	\$99,266,659	\$97,847,558
City Tax	\$496,334	\$489,238
County Tax	\$496,334	\$489,238
Gambler's Treatment	\$297,800	\$293,542
Gaming Tax	\$18,212,866	\$17,947,493
Admission Fee Tax	\$407,198	\$497,759

# LAKESIDE CASINO RESORT



## Osceola, IA

	2001	2002
Admissions	989,699	982,037
Slot Drop	\$162,221,081	\$171,099,498
Slot Coin In	\$634,349,204	\$649,302,930
Slot Revenue	\$40,462,467	\$44,071,075
Table Drop	\$46,418,267	\$45,442,406
Table Revenue	\$9,310,624	\$10,116,236
Adjusted Gross Revenue	\$49,773,091	\$54,187,311
City Tax	\$248,865	\$270,937
County Tax	\$248,865	\$270,937
Gambler's Treatment	\$149,319	\$162,562
Gaming Tax	\$8,957,568	\$9,783,027
Admission Fee Tax	\$407,198	\$497,759



## EXCURSION BOAT REVENUE AND EXPENDITURES 2002

### EXPENDITURES FOR REGULATION

Salary and Benefits	\$1,354,570
Travel	\$8,797
State Vehicle	\$969
Office Supplies	\$12,155
Equipment Maintenance	\$8,795
Communications	\$-80,143
Rentals	\$48,749
Professional, Scientific & Outside Services	\$35,451
Intrastate Transfers	\$28,887
Advertising/Publicity	\$52
Data Processing	\$9,687
Reimbursements to Other Agencies	\$17,392
Office Equipment	\$9,502
Other Expenses & Obligations	\$115
Training & Technology	\$208
<b>TOTAL</b>	<b>\$1,455,186</b>

### REVENUES TO STATE

Annual Licensing Fees	\$96,935
Admission Fees*	\$4,977,590
Initial Application Fees	\$0
Occupational License Fees	\$59,940
Manufacturers/Distributors License Fees	\$28,000
Fines	\$28,525
Gaming Tax	\$118,860,549
Gambler's Treatment	\$1,968,618
<b>TOTAL</b>	<b>\$126,040,669</b>

### REVENUES TO LOCAL GOVERNMENT

Gaming Taxes	\$6,562,062
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\*Many local governments charge an admission fee not to exceed \$.50/person as authorized under 99F.10 which is not included above.