

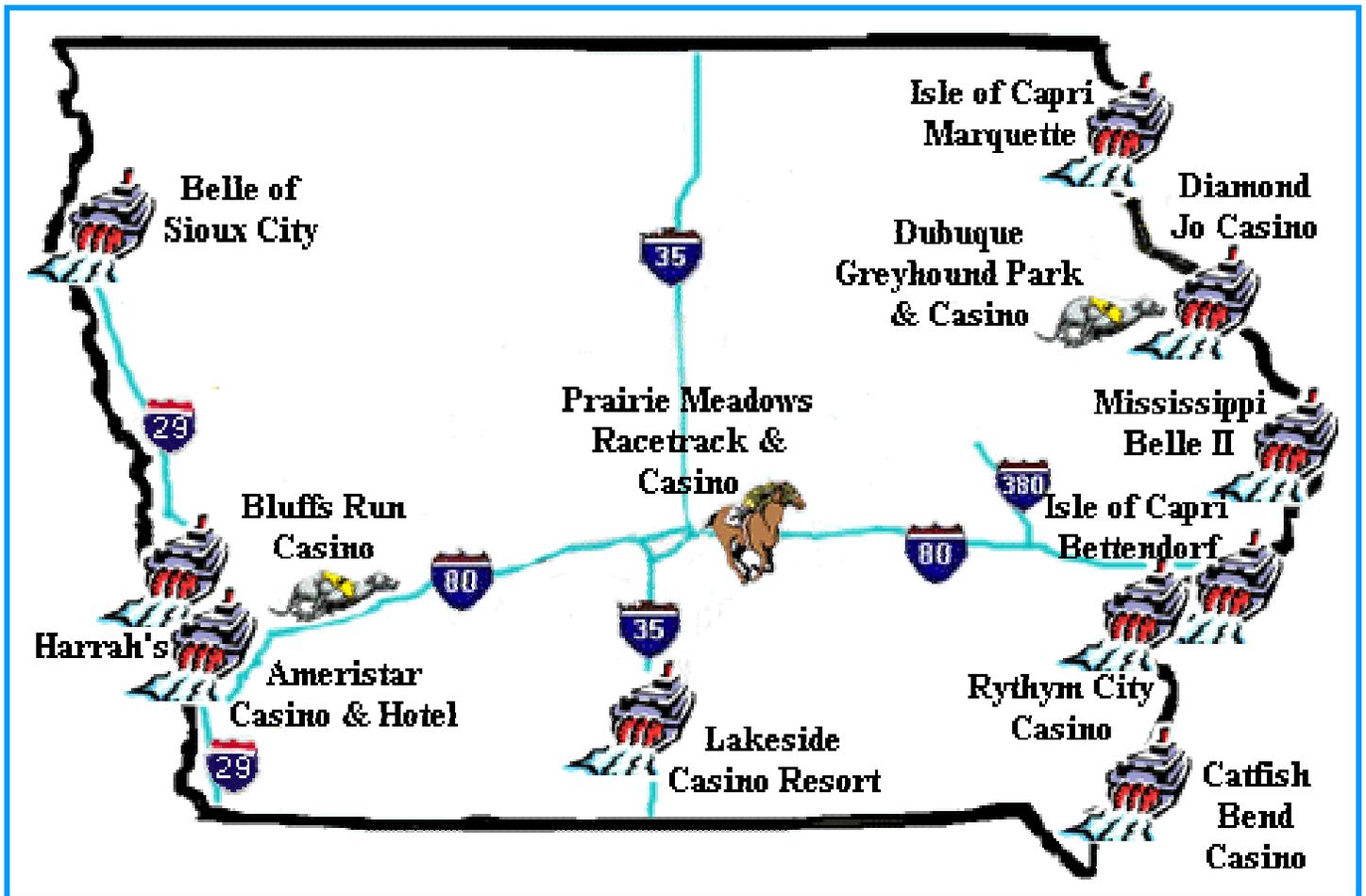


Iowa Racing and Gaming  
Commission

*Annual Report*

2001

# LOCATION OF LICENSED FACILITIES



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# STATE OF IOWA

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

RACING AND GAMING COMMISSION  
JACK P. KETTERER, ADMINISTRATOR

March 20, 2002

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

Dear Governor Vilsack:

In the year 2001, the gaming industry has been eventful as in years past. Facts and figures provided demonstrate maturation of an industry, whose longevity in our state was in question at the outset. Regulatory issues continue to lessen as a respectful attitude prevails among the industry of Iowa law, the Commission and their peers. The formation of the Iowa Gaming Association has provided a venue for communication and an understanding of the issues while forming a strong partnership in this year of the gaming referendum.

Adding to the stability of the industry was the acquisition of Harveys by Harrah's Gaming Company. To the Commission, this was significant because this was the first top tier gaming company to locate in Iowa. They are recognized as a national leader in the industry, as well as having a history as a good corporate citizen. Harrah's has been "held up" to the Commission as the "training center" in the industry by many executives from competing companies who had previously been with Harrah's. Programs such as the "Code of Conduct", "Project 21" and "Operation Bet Smart" emulate Harrah's philosophy.

Although revenues at the casinos had slipped somewhat during the year reflecting the economy in general and the effect of September 11, by November and December revenues recovered to their previous levels. However, declines in pari-mutuel wagering continue.

Taking into consideration the Statement of Economic Impact on the State of Iowa in 2001 – Payroll and Related Expenses; Equipment, Supplies and Services; Statutory Required Payments and Charitable Contributions - the impact is overwhelming and is evident statewide. Additionally, gambling tax revenues are being directed toward "Vision Iowa" and gambling proceeds from licensed facilities are supplying matching funds for Vision Iowa projects in their communities. Bolstering one aspect of this economic impact, of course, has been the emphasis the Commission has placed on the use of Iowa vendors. There is also evidence that selected Iowa vendors are now having opportunities where our licensees are doing business in neighboring states.

The Commission continues to be concerned regarding the diversion of funds from the Gambling Treatment Program, which is a tax specified for that purpose. Every year, a higher percentage of diversions are approved – some for other treatment programs under the Health Department, but many for non-treatment needs. Our licensees are cooperative in training their employees to develop an awareness of the problem, but it is most disheartening to them to see the money they have paid as a tax designated for the Gambling Treatment Program go elsewhere while they bear the criticism for being insensitive to problem gamblers.

As we close the books on 2001, once again, I want to recognize that the credit for the stability of this regulatory agency is due to the stability of the IRGC staff. Along with our partner agencies, the DCI and the Attorney General's Office, our Administrator and his staff have kept the focus on data-driven decisions, ever sensitive to the Iowa Code and our State Government's original plan for the role of gaming and its compatibility with the citizens of Iowa.

Thank you for your support and encouragement this year. It is an honor to serve you and the state of Iowa.

Sincerely,

A handwritten signature in cursive script that reads "Rita Sealock". The signature is written in black ink and is positioned above the typed name and title.

Rita Sealock, Chair  
Iowa Racing & Gaming Commission

RS/jdh

## COMMISSION MEETINGS

During 2001, the Iowa Racing & Gaming Commission (IRGC) met ten 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 9, 2001 – The Commission met at the University Park Holiday Inn, West Des Moines, Iowa. The Commission heard a presentation by Frank Fahrenkoph, President of the American Gaming Association. Several changes to Administrative Rules were approved under Notice of Intended Action. A request by Prairie Meadows Racetrack & Casino (PMR&C) to amend their race dates and post times for the Thoroughbred Meet was approved. Hearings for a violation of Iowa Code Section 99F.9 (Wagering-Age Restriction) were held for Lakeside Casino Resort (Lakeside) and PMR&C. Proposed Stipulated Agreements were approved by the Commission in each instance.

March 1, 2001 – The Commission met at the Sheraton Four Points Hotel, Clive, 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(g). The Commission approved the 45-day plan for the upcoming race meet at Dubuque Greyhound Park & Casino (DGP&C), and the Thoroughbred Meet at PMR&C. The Commission also approved a request by PMR&C to amend the race dates and post times for the upcoming Mixed and Harness meets. A report was given on the results of the State Auditor's audit of the Iowa Greyhound Association (IGA)/Iowa West Racing Association (IWRA) Escrow Account. The Commission approved distribution of the Greyhound Promotion Fund to the IGA with certain conditions for the 2001 fiscal year. Excursion gambling boat licenses were renewed for the following: Southeast Iowa Regional Riverboat Commission/Catfish Bend Casinos, L.C.; Clinton County Gaming Association (CCGA)/Mississippi Belle II, Inc.; Missouri River Historical Development, Inc./Belle of Sioux City, L.P. (BSC); Dubuque Racing Association (DRA)/Peninsula Gaming Company, LLC; Clarke County Development Corporation/Southern Iowa Gaming Company; IWRA/Ameristar Casino Council Bluffs, Inc.; IWRA/Harveys Casino Hotel; Riverboat Development Authority/IOC Davenport, Inc.; Scott County Regional Authority/Isle of Capri Bettendorf, L.C.; and Upper Mississippi Gaming Corporation/Isle of Capri Marquette.

April 19, 2001 – The Commission met at the Davenport Radisson, Davenport, Iowa. The Commission approved the final adoption of rule changes noticed at the January 2001 meeting. Distribution of the Horse Racing Promotion Fund to the Thoroughbred Breeders and Owners Association, Iowa Quarter Horse Racing Association and Iowa Harness Horseman's Association was approved. PMR&C's 45-day plan for the Mixed Meet was approved. The Commission approved a Stipulated Agreement between Bluffs Run Casino (BRC) and IRGC regarding delinquent pari-mutuel taxes.

May 17, 2001 – The Commission met at Ameristar Casino, Council Bluffs, Iowa. The Commission approved Notice of Intended Action for four Administrative rules. The Commission heard a report on casino gaming's impact on Council Bluffs. Harrah's Entertainment, Inc. gave a presentation on their proposed purchase of Harveys Casino Resorts. Meeting dates for fiscal year 2002 were approved.

June 20, 2001 – The Commission met at the Sheraton Four Points Hotel, Des Moines, Iowa. The Commission approved the Notice of Intended Action on a proposed rule change. The admission fee schedule for fiscal year 2002 was approved. The Commission approved the license application of IWRA/Harrah's Entertainment, Inc. regarding Harrah's purchase of Harveys Casino Resorts. The

2000 year-end financial audits for the majority of the licensees were reviewed. A hearing was held for BSC for a violation of Iowa Code Section 99F.9 (Wagering –Age Restrictions). The Commission approved a Stipulated Agreement in this matter. Notice was given that applications for the Greyhound Promotion Fund were due in the Commission’s office by July 10, 2001. Chair Hansen presented an economic enhancement comparison of the 1980’s to the 1990’s regarding casino gaming’s contribution to Iowa’s economy.

July 18, 2001 – The Commission met at the Sheraton Four Points Hotel, Des Moines, Iowa. The Commission awarded the Greyhound Promotion Fund to the IGA. PMR&C’s request for approval of the 45-day plan for the Harness Meet was approved. A hearing was held for BRC for a violation of Iowa Code Section 99F.9 (Wagering – Age Restriction). The Commission approved a Stipulated Agreement in this matter. Rita Sealock and W. R. “Bill” Hansen were elected to serve as Chair and Vice Chair respectively for fiscal year 2002.

August 14, 2001 – The Commission met at the Sioux City Convention Center, Sioux City, 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(g). The Commission approved the Final Adoption of rule changes noticed at the May and June Commission meetings. John Blackhawk, Chair of the Winnebago Tribe of Nebraska, addressed the Commission regarding comments made in connection with the underage gambling violation hearing for the BSC at the June Commission meeting.

September 19, 2001 – The Commission met at Comfort Suites at Living History Farms, Urbandale, 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(g). The Commission reviewed the year-end financial audits for the Isle of Capri licensees. Pari-mutuel license renewal applications and live and simulcast racing dates for 2002 were approved for DRA, IWRA, and Racing Association of Central Iowa (RACI). Scott Pope, President of the Iowa Thoroughbred Breeders and Owners Association, gave a presentation regarding the economic impact of the horse industry in Iowa. The Commission received a Petition for Rulemaking from Iowa Freedom of Information Council. Action on this issue was deferred to the October Commission meeting.

October 17, 2001 – The Commission met at Dubuque Greyhound Park & Casino, Dubuque, Iowa. Racetrack Enclosure gambling license renewals were approved for DRA/DGP&C, IWRA/BRC, and RACI/PMR&C. The Commission approved the Notice of Intended Action for Administrative Rule 491-5.5(99D) as revised by the Iowa Freedom of Information Council. CCGA/Mississippi Belle II Employees Ownership Co. addressed the Commission regarding their license application. The Commission approved a Stipulated Agreement during a hearing for PMR&C on a violation of Iowa Code Section 99F.9 (Wagering – Age Restriction).

November 14-15, 2001 – The Commission met at the Best Western Starlite Village Hotel, Des Moines, Iowa. Executive Session was held the evening of November 14, 2001 for the purpose of discussing personnel issues pursuant to Iowa Code Section 21.5(i). The Commission approved the 45-day plan for the 2002 race meet at BRC. The Commission approved the license application of CCGA/Mississippi Belle II Employees Ownership Co. The license will be valid through March 31, 2002. The Commission reappointed Jack P. Ketterer as the Administrator of IRGC from May 1, 2002 through April 30, 2006.

## Financial Notes:

### Extraordinary Item:

In the spring of 2001, floodwaters affected the casinos located on the Mississippi River. The flooding forced the facilities in Marquette, Davenport, and Fort Madison to close for a short period of time. Thus gross revenues and attendance were extraordinarily affected at all three facilities during the months of April and May.



Marquette (Isle of Capri)



Fort Madison (Catfish Bend)



Davenport (Rhythm City)

# BLUFFS RUN CASINO



## Council Bluffs, IA

2000

2001

### Live Racing

Racing Dates	1/1-12/31	1/1-12/31
Number of Performances	363	359
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$9,970,480	\$8,666,554
Track Commission	\$2,301,425	\$2,010,913
Breakage	\$43,783	\$45,794
Returned to Public	\$7,627,437	\$6,609,847
Total Purses Paid (all sources)	\$7,379,116	\$9,278,236

### Simulcasting (Signals Sent-Live Greyhound)

Simulcast Handle	\$12,783,560	\$12,889,679
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### Simulcasting (Signals Received-Greyhounds & Horses)

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	6,821	7,210
Admissions	4,080,723	3,278,837
Total Mutuel Handle	\$15,413,038	\$14,758,769
Breakage	\$97,379	\$74,182

### Pari-Mutuel Revenues to State

State Tax	\$421,028	\$369,566
Gambler's Treatment	\$82,941*	\$74,915
Unclaimed Winnings	\$146,309	\$145,157

\* Gambler's Treatment was understated by \$45,711 in 2000. This has been corrected.

# DUBUQUE GREYHOUND PARK & CASINO



Dubuque, IA

2000

2001

## Live Racing

Racing Dates	4/28-10/29	4/28-10/28
Number of Performances	162	162
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$3,088,281	\$2,730,183
Track Commission	\$706,486	\$620,536
Breakage	\$15,980	\$15,124
Returned to Public	\$2,365,987	\$2,094,523
Total Purses Paid (all sources)	\$2,528,622	\$2,586,494

## Simulcasting (Signals Received-Greyhounds & Horses)

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	1,449	1,483
Admissions	903,529	940,089
Total Mutuel Handle	\$4,545,218	\$4,206,716
Breakage	\$10,309	\$9,915

## Pari-Mutuel Revenues to State

State Tax	\$117,543	\$108,825
Gambler's Treatment	\$23,907	\$23,674
Unclaimed Winnings	\$55,673	\$63,326

# PRAIRIE MEADOWS RACETRACK & CASINO



**Altoona, IA**

	<b>2000</b>	<b>2001</b>
<b><u>Live Racing</u></b>		
Racing Dates	4/21-7/6	4/27-7/7
	7/18-9/30	7/21-10/6
	10/9-11/11	10/15-11/17
Number of Performances	118	117
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$8,038,101	\$7,438,412
Track Commission	\$1,632,705	\$1,425,044
Breakage	\$67,777	\$59,300
Returned to Public	\$6,346,324	\$6,028,967
Total Purses Paid (all sources)	\$16,351,262	\$17,780,348

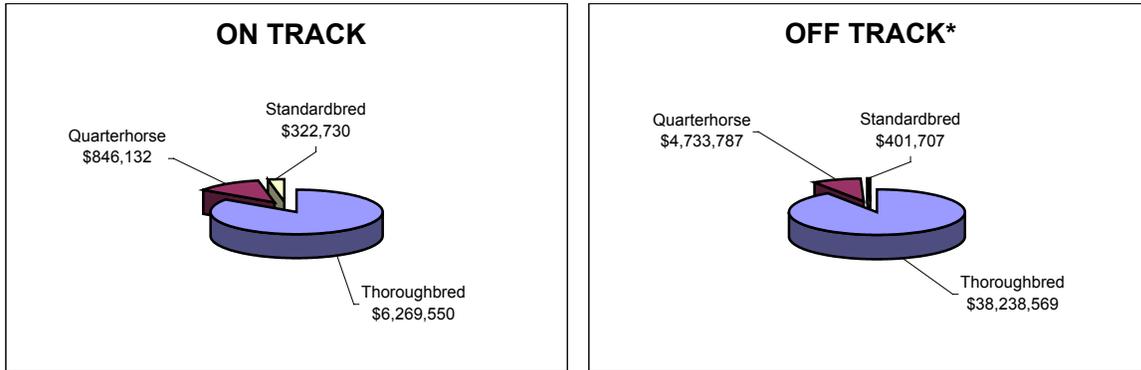
2000

2001

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

Simulcast Handle (commingled)	\$52,615,222	\$43,374,063
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**HORSE RACING HANDLE – LIVE MEET**



*\*Off track handle does not include \$902,168 non-commingled handle*

2000

2001

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

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	5,486	4,622
Admissions	2,740,325	2,594,727
Total Mutuel Handle	\$19,461,961	\$20,112,629
Total Mutuel Handle (Horse)	\$15,483,464	\$16,204,620
Total Mutuel Handle (Greyhound)	\$3,978,497	\$3,908,009
Breakage	\$102,524	\$87,945

**Pari-Mutuel Revenues to State**

Unclaimed Winnings	\$176,757	\$141,786
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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 2001 for the Commission.

### SAMPLES

	URINE	BLOOD
<b>Greyhound</b>		
Bluffs Run Casino	5,143	
Dubuque Greyhound Park & Casino	2,357	
<b>Horse</b>		
Prairie Meadows Racetrack & Casino	2,035	2,676

### POSITIVE TESTS

Boldenone	1
Carprofen	1
Flunixin	1
Hydroxyphenbutazone	1
Ibuprofen	1
Ketoprofen	2
Lasix	10
Meclofenamic Acid	1
Methocarbamol	1
Methocarbamol and Guaifenesin	3
Nandrolone	1
Phenylbutazone/Oxyphenbutazone <2.2 mg/ml	11
Procaine	1
<b>TOTAL POSITIVES</b>	<b>35</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 2001:

## THOROUGHBRED/QUARTERHORSE/STANDARD BRED

### PRAIRIE MEADOWS RACETRACK & CASINO

Breeders Awards	\$596,685
Purse Supplements to Owners of Iowa Breds	\$2,287,192
Horse Racing Promotion Fund	\$5,046
Carry-Over	\$47,282

## GREYHOUNDS

**BLUFFS RUN CASINO**

Breeders Awards	\$18,860
Purse Supplements to Owners of Iowa-whelped greyhounds	\$1,993,968
Iowa Stakes	\$250,000
Carry-Over	\$0
Dog Racing Promotion Fund	\$517

**DUBUQUE GREYHOUND PARK & CASINO**

Breeders Awards	\$77,649
Purse Supplements to Owners of Iowa-whelped greyhounds	\$515,838
Iowa Stakes	\$167,907
Carry-Over (Breakage Only)	\$2,995
Dog Racing Promotion Fund	\$14,133

06/02/03 Note: Bluffs Run Casino previously reported Breeder's Awards for 2001 as \$ 18,860 The actual amount paid by Bluffs Run Casino to the Department of Agriculture as required by 99D.22 was \$194,457.

## ALL IOWA RACETRACK CASINO GAMING TOTALS

	2000	2001
Admissions	7,724,577	6,813,653
Slot Drop	\$1,219,916,356	\$1,224,046,965
Slot Coin In	\$5,155,339,225	\$5,082,876,239
Slot Revenue	\$294,930,021	\$307,402,471
Adjusted Gross Revenue	\$294,930,021	\$307,402,471
City Tax	\$1,474,650	\$1,537,013
County Tax	\$1,474,650	\$1,537,013
Gambler's Treatment	\$884,790	\$922,207
State Tax	\$76,976,316	\$86,274,508
Admission Fee Tax	\$3,862,290	\$3,406,828

# BLUFFS RUN CASINO GAMING



## Council Bluffs, IA

	2000	2001
Admissions	4,080,723	3,278,837
Slot Drop	\$520,403,585	\$498,346,377
Slot Coin In	\$2,243,789,418	\$2,052,909,495
Slot Revenue	\$122,200,476	\$125,935,703
Adjusted Gross Revenue	\$122,200,476	\$125,935,703
City Tax	\$611,003	\$629,679
County Tax	\$611,003	\$629,679
Gambler's Treatment	\$366,601	\$377,807
State Tax	\$32,037,527	\$35,493,546
Admission Fee Tax	\$2,040,362	\$1,639,419

# DUBUQUE GREYHOUND PARK AND CASINO GAMING



## Dubuque, IA

	2000	2001
Admissions	903,529	940,089
Slot Drop	\$132,816,989	\$144,867,529
Slot Coin In	\$553,705,757	\$603,330,311
Slot Revenue	\$35,797,394	\$38,545,620
Adjusted Gross Revenue	\$35,797,394	\$38,545,620
City Tax	\$178,987	\$192,728
County Tax	\$178,987	\$192,728
Gambler's Treatment	\$107,392	\$115,637
State Tax	\$8,967,904	\$10,412,593
Admission Fee Tax	\$451,765	\$470,045

# PRAIRIE MEADOWS RACETRACK AND CASINO GAMING



## Altoona, IA

	2000	2001
Admissions	2,740,325	2,594,727
Slot Drop	\$566,695,782	\$580,833,059
Slot Coin In	\$2,357,844,050	\$2,426,636,433
Slot Revenue	\$136,932,151	\$142,921,148
Adjusted Gross Revenue	\$136,932,151	\$142,921,148
City Tax	\$684,660	\$714,606
County Tax	\$684,660	\$714,606
Gambler's Treatment	\$410,797	\$428,763
State Tax	\$35,970,885	\$40,368,369
Admission Fee Tax	\$1,370,163	\$1,297,364

# PARI-MUTUEL REVENUE AND EXPENDITURES

2001

## EXPENDITURES FOR REGULATION

Salary and Benefits	\$1,074,192
Travel	\$13,983
State Vehicle	\$1,992
Office Supplies	\$33,773
Equipment Maintenance	\$3,355
Communications	\$7,897
Rentals	\$18,740
Professional & Outside Services	\$1,016,950
Intra State Transfers	\$28,868
Advertising/Publicity	\$3,054
Data Processing	\$26,515
Reimbursements to Other Agencies	\$18,437
Equipment	\$5,885
Training & Technology	\$1,006
<b>TOTAL</b>	<b>\$2,254,647</b>

## REVENUES TO STATE

Annual Licensing Fee	\$3,000
Admission Fees	\$3,406,828
Daily License Fees	\$199,000
Occupational License Fees	\$99,290
Fines	\$51,822
Pari-Mutuel Tax	\$478,391
Gaming Tax	\$86,274,508
Gambler's Treatment	\$1,020,796
Unclaimed Winnings	\$350,269
<b>TOTAL</b>	<b>\$91,883,904</b>

## REVENUES TO LOCAL GOVERNMENT

Gaming Taxes	\$3,074,026
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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 tax rate on the adjusted gross revenue as of December 31, 2001 is 30%. On January 1, 2002, the tax will increase to 32%. The distribution of the tax remains the same.

## ALL IOWA EXCURSION BOAT TOTALS

	2000	2001
Admissions*	13,450,137	12,628,924
Slot Drop	\$1,779,690,504	\$1,843,417,807
Slot Coin In	\$7,968,487,142	\$8,101,071,808
Slot Revenue	\$500,002,629	\$529,345,703
Table Drop	\$460,304,990	\$420,407,840
Table Revenue	\$97,758,479	\$86,118,456
Adjusted Gross Revenue	\$597,761,108	\$615,464,159
City Tax	\$2,988,805	\$3,077,322
County Tax	\$2,988,805	\$3,077,322
Gambler's Treatment	\$1,793,283	\$1,846,393
State Tax	\$106,881,327	\$111,230,702
Admission Fee Tax	\$3,496,097	\$4,071,980

\*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

	2000	2001
Admissions	2,651,713	2,471,632
Slot Drop	\$334,372,713	\$331,500,146
Slot Coin In	\$1,559,210,956	\$1,497,373,432
Slot Revenue	\$90,654,888	\$92,683,057
Table Drop	\$105,527,086	\$91,776,040
Table Revenue	\$22,980,573	\$18,905,007
Adjusted Gross Revenue	\$113,635,461	\$111,588,064
City Tax	\$568,177	\$557,941
County Tax	\$568,177	\$557,941
Gambler's Treatment	\$340,906	\$334,764
State Tax	\$20,899,831	\$20,166,966
Admission Fee Tax	\$349,367	\$407,198

# AMERISTAR CASINO & HOTEL



## Council Bluffs, IA

	2000	2001
Admissions	2,525,214	2,381,298
Slot Drop	\$330,587,012	\$356,133,049
Slot Coin In	\$1,466,772,279	\$1,564,661,426
Slot Revenue	\$91,948,747	\$102,267,364
Table Drop	\$95,965,485	\$91,498,422
Table Revenue	\$19,563,465	\$18,677,581
Adjusted Gross Revenue	\$111,512,212	\$120,944,945
City Tax	\$557,561	\$604,724
County Tax	\$557,561	\$604,724
Gambler's Treatment	\$334,536	\$362,835
State Tax	\$20,502,784	\$22,266,705
Admission Fee Tax	\$349,367	\$407,198

# ISLE OF CAPRI-MARQUETTE



## Marquette, IA

	2000	2001
Admissions	690,536	606,096
Slot Drop	\$100,794,335	\$105,124,055
Slot Coin In	\$456,989,161	\$464,163,387
Slot Revenue	\$29,596,526	\$30,677,709
Table Drop	\$23,097,239	\$18,871,895
Table Revenue	\$5,056,973	\$3,955,847
Adjusted Gross Revenue	\$34,653,499	\$34,633,556
City Tax	\$173,267	\$173,168
County Tax	\$173,267	\$173,168
Gambler's Treatment	\$103,961	\$103,900
State Tax	\$5,780,204	\$6,126,475
Admission Fee Tax	\$349,367	\$407,198

# DIAMOND JO CASINO



## Dubuque, IA

	2000	2001
Admissions	1,057,386	1,006,237
Slot Drop	\$140,265,085	\$148,766,369
Slot Coin In	\$599,813,303	\$622,625,383
Slot Revenue	\$37,214,483	\$40,842,703
Table Drop	\$36,647,210	\$34,707,954
Table Revenue	\$8,223,168	\$6,880,458
Adjusted Gross Revenue	\$45,437,651	\$47,723,161
City Tax	\$227,188	\$238,616
County Tax	\$227,188	\$238,616
Gambler's Treatment	\$136,314	\$143,169
State Tax	\$8,146,838	\$8,574,231
Admission Fee Tax	\$349,367	\$407,198

# CATFISH BEND CASINO



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

	<b>2000</b>	<b>2001</b>
Admissions	631,260	603,108
Slot Drop	\$80,066,831	\$78,917,573
Slot Coin In	\$347,485,443	\$349,776,374
Slot Revenue	\$25,710,665	\$25,441,665
Table Drop	\$19,046,264	\$17,174,001
Table Revenue	\$4,309,621	\$3,631,616
Adjusted Gross Revenue	\$30,020,286	\$29,073,281
City Tax	\$150,101	\$145,367
County Tax	\$150,101	\$145,367
Gambler's Treatment	\$90,060	\$87,221
State Tax	\$5,263,794	\$5,086,703
Admission Fee Tax	\$349,367	\$407,198

# MISSISSIPPI BELLE II



## Clinton, IA

	2000	2001
Admissions	578,971	572,650
Slot Drop	\$75,278,174	\$81,184,923
Slot Coin In	\$351,307,165	\$379,839,592
Slot Revenue	\$24,383,400	\$26,214,525
Table Drop	\$12,552,388	\$12,206,995
Table Revenue	\$2,266,915	\$2,549,018
Adjusted Gross Revenue	\$26,650,315	\$28,763,543
City Tax	\$133,252	\$143,818
County Tax	\$133,252	\$143,818
Gambler's Treatment	\$79,951	\$86,291
State Tax	\$4,633,609	\$5,017,689
Admission Fee Tax	\$349,367	\$407,198

# BELLE OF SIOUX CITY



## Sioux City, IA

	2000	2001
Admissions*	819,783	842,694
Slot Drop	\$97,980,344	\$110,687,621
Slot Coin In	\$431,595,252	\$487,789,158
Slot Revenue	\$27,879,689	\$30,787,654
Table Drop	\$28,814,231	\$28,391,863
Table Revenue	\$7,344,775	\$6,794,524
Adjusted Gross Revenue	\$35,224,464	\$37,582,178
City Tax	\$176,123	\$187,911
County Tax	\$176,123	\$187,911
Gambler's Treatment	\$105,674	\$112,747
State Tax	\$6,236,975	\$6,677,868
Admission Fee Tax	\$349,367	\$407,198

\*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

	2000	2001
Admissions	1,467,822	1,283,425
Slot Drop	\$183,892,644	\$163,631,806
Slot Coin In	\$897,537,776	\$761,972,262
Slot Revenue	\$57,547,020	\$51,184,173
Table Drop	\$32,541,820	\$27,641,030
Table Revenue	\$6,163,089	\$4,931,508
Adjusted Gross Revenue	\$63,710,109	\$56,115,681
City Tax	\$318,551	\$280,578
County Tax	\$318,551	\$280,578
Gambler's Treatment	\$191,130	\$168,347
State Tax	\$11,213,792	\$10,143,631
Admission Fee Tax	\$349,367	\$407,198

## ISLE OF CAPRI-BETTENDORF



### Bettendorf, IA

	2000	2001
Admissions	1,935,107	1,872,085
Slot Drop	\$278,644,597	\$305,251,184
Slot Coin In	\$1,234,601,264	\$1,338,521,590
Slot Revenue	\$77,545,635	\$88,784,386
Table Drop	\$53,585,768	\$51,721,373
Table Revenue	\$11,177,840	\$10,482,273
Adjusted Gross Revenue	\$88,723,475	\$99,266,659
City Tax	\$443,617	\$496,334
County Tax	\$443,617	\$496,334
Gambler's Treatment	\$266,170	\$297,800
State Tax	\$15,891,290	\$18,212,866
Admission Fee Tax	\$349,367	\$407,198

# LAKESIDE CASINO RESORT



## Osceola, IA

	2000	2001
Admissions	1,092,345	989,699
Slot Drop	\$157,808,769	\$162,221,081
Slot Coin In	\$623,174,543	\$634,349,204
Slot Revenue	\$37,521,576	\$40,462,467
Table Drop	\$52,527,499	\$46,418,267
Table Revenue	\$10,672,060	\$9,310,624
Adjusted Gross Revenue	\$48,193,636	\$49,773,091
City Tax	\$240,968	\$248,865
County Tax	\$240,968	\$248,865
Gambler's Treatment	\$144,581	\$149,319
State Tax	\$8,312,210	\$8,957,568
Admission Fee Tax	\$351,794	\$407,198

## EXCURSION BOAT REVENUE AND EXPENDITURES 2001

### EXPENDITURES FOR REGULATION

Salary and Benefits	\$1,269,772
Travel	\$20,164
State Vehicle	\$1,695
Office Supplies	\$30,966
Equipment Maintenance	\$10,691
Communications	\$11,194
Rentals	\$57,777
Professional & Outside Services	\$177,163
Intrastate Transfers	\$28,419
Advertising/Publicity	\$52
Data Processing	\$21,582
Reimbursements to Other Agencies	\$11,539
Office Equipment	\$5,033
Training & Technology	\$12,245
<b>TOTAL</b>	<b>\$1,658,292</b>

### REVENUES TO STATE

Annual Licensing Fees	\$96,965
Admission Fees*	\$4,071,980
Initial Application Fees	\$50,000
Occupational License Fees	\$154,740
Manufacturers/Distributors License Fees	\$29,000
Fines	\$26,375
Gaming Tax	\$111,230,702
Gambler's Treatment	\$1,846,393
<b>TOTAL</b>	<b>\$117,506,155</b>

### REVENUES TO LOCAL GOVERNMENT

Gaming Taxes	\$6,154,644
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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.