# 1997 ANNUAL REPORT OF THE



# IOWA RACING AND GAMING COMMISSION

## IOWA RACING AND GAMING COMMISSION 1997 ANNUAL REPORT

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## IOWA RACING AND GAMING COMMISSION

December 31, 1997

The Honorable Terry E. Branstad Governor of Iowa State Capitol Des Moines, Iowa 50319

Dear Governor Branstad:

Once again, I am pleased to have the opportunity to submit the Annual Report of the Iowa Racing and Gaming Commission (IRGC).

Highlights of calendar year 1997:

- All nine riverboat licenses were renewed. Both Harveys and Ameristar in Council Bluffs were found to be in compliance with the condition placed upon the renewal of their licenses: substantial completion of their land based facilities. These licensees' investments each exceeded \$110 million. They played a major part in Council Bluffs garnering Iowa's Tourism Community Award for Cities over 20,000 in population, awarded by the Iowa Department of Economic Development and Travel Federation of Iowa, two years in a row. Increased tourism was a goal of the Legislature in the enactment of excursion boat gambling.
- The Lady Luck announced plans to construct a 250-room hotel, a 100-slip recreational marina and a 500-space parking garage in Bettendorf adjacent to the riverboat. Construction is progressing, with completion expected by September 1999.
- An application for a riverboat license at West Lake in Osceola, Clarke County, was denied due to concerns about the financial condition of the developer, Argosy Co. The Commission subsequently approved a license for the same location and qualified sponsoring organization, but with a different developer, Southern Iowa Gaming Co.
- The last half of the year, the Commission's regulatory efforts were dominated by Prairie Meadows Racetrack & Casino (PMR&C), primarily the relationship between the licensee, Racing Association of Central Iowa (RACI), and its landlord, Polk County. In January, RACI reported that sufficient funds had been transferred to Polk County between April 1995 and December 1996 to retire all indebtedness on the facility. The Commission continued to express concerns over RACI's ability to make decisions independent of Polk County involving its operation, even though RACI had transferred funds sufficient to retire the debt on the facility. This culminated in a two-day contested case hearing during which a settlement was reached based upon a new agreement between RACI and Polk County.

- All three racetrack licenses were renewed for racing and gaming. PMR&C's purses attracted some of the top stables and jockeys in the nation. The number and quality of Iowa-bred horses has mirrored the increase in purses. Economic benefit is realized throughout the state as a result. Wagering on PMR&C's races increased dramatically through simulcasting across the country. This results in additional exposure for Iowa and its racing industry.
- As the year ended, RACI sought Commission approval for a \$39 million capital improvement project, including the addition of 400 slot machines. The Commission only approved certain racing related improvements, but was receptive to re-examining other elements of the project.
- The Commission continued to take a firm stance against licensees found to have permitted underage gamblers to wager in their casinos. Four licensees received administrative penalties between 15 and 40 thousand dollars each for those violations of Iowa Code Section 99F.9. Another licensee paid a \$250,000 penalty for violation of surveillance requirements and other non-compliance issues.
- The Commission insisted on licensees' cooperation with the Iowa Gambling Treatment Program through display of materials in their facilities, providing training for employees, and seeking community involvement to promote awareness of problem gambling.

As we close the books on 1997, there is growing concern about gambling saturation in the state – a topic that was first discussed at a Commission meeting in February of 1995. Four Commissioners expressed their concerns and subsequently commissioned a study by Christiansen/Cummings Associates, Inc., who identified only two markets in the state that might be under-served. These were the Cedar Rapids/Iowa City areas, which has not sought casino gambling, and central Iowa. The latter is the market Osceola hopes to attract.

Maintaining the integrity of racing and gaming in the state has been the Commission's focus as the staff continues to refine the regulation statewide. The success of handling the growth of the industry reflects the stability of the staff due to the very low turnover, an exemplary work ethic, and very capable leadership.

Thank you for your continued support and encouragement.

Sincerely, Reta Scalack

Rita Sealock

Chair

#### COMMISSIONERS AND STAFF

Rita Sealock, Chair Jacquelyne Allen, Member Bradley R. Peyton, Vice-Chair Willard "Bill" Hansen, Member

Harold White, Member

Des Moines

Jack P. Ketterer Linda Vanderloo

Terry Hirsch

Karvl Jones

Karlyn Dalsing Karla Wilson

Linda Saxton Valdez

Julie Herrick

Mary Lou Morrill

Administrator

Director of Racing/Administration

Director of Riverboat Gambling (Dubuque)

Director of Occupational Licensing

Executive Officer Accountant/Auditor

Administrative Assistant I

Secretary III

Secretary I

Council Bluffs

Richard Woodsmall Todd Ollendick

Loren Achenbach

Karen Larsen Lvnne Rogers

Roy Paradise Lynette Masker

Julie Petersen Linda Baxter

Gaming Representative II (Racing) Gaming Representative I (Racing) Gaming Representative II (Slots)

Gaming Representative II (Slots) Gaming Representative II (Harveys)

Gaming Representative II (Ameristar)

Licensing Assistant

Licensing Assistant Licensing Assistant

Dubuque

Rhonda Dunbar Charles Spielman

Amita Westphal Scott Franke

Cathy Dillon Cheryl Vetsch Gaming Representative II (Slots)

Gaming Representative II (Slots) Gaming Representative II (Slots)

Gaming Representative II (Dubuque Diamond Jo)

Licensing Assistant

Licensing Assistant

Prairie Meadows

Shirley Stokes Barbara Dykstra

Juan Garcia

Cecil "Herk" Calvert

Janet Larsen Sheila Chia

Gaming Representative II (Slots) Gaming Representative II (Slots)

Gaming Representative II (Slots)

Licensing Assistant Licensing Assistant

Licensing Assistant

Marquette

Judy Ball

Rinda Ferguson

Gaming Representative II

Licensing Assistant

Clinton

Stu Hoover

Michelle Perino

Gaming Representative II Licensing Assistant

Davenport/Bettendorf

Thomas Peters

Ramona Lockett

Betty Clark

Debbie Douglas

Karen Johnson

Gaming Representative II (Lady Luck)
Gaming Representative II (President)

Licensing Assistant

Licensing Assistant

Licensing Assistant

Fort Madison

Terry Allen

Coette Gida

Kathy Howard

Sioux City

Pamela Oliver

Jim Rossiter

Gaming Representative II

Licensing Assistant

Administrative Assistant

Gaming Representative II

Licensing Assistant

#### **NEW LEGISLATION**

The following legislative changes affecting Chapter 99D (pari-mutuel) and Chapter 99F (excursion boat gambling) were made during the 1997 session:

99D.2, subsection 8 – Under the definition of a "racetrack enclosure", clarifies the meaning to include the grandstand, clubhouse, turf club or other areas of a licensed racetrack where the admission fee is paid by another based upon a person's admittance.

99D.14, subsection 6 – Outlines the conditions whereby a racetrack or racetrack enclosure can be subject to real property taxation. One of the conditions is for the taxing district to pass a resolution imposing the tax and notifying the local assessor and the owner of record of the real property by a specific date.

99D.25A, subsection 2 - Corrects the terminology for measurement of phenylbutazone administered to horses. Correct terminology is "milliliter".

99F.1, subsection 15 – Under the definition of a "racetrack enclosure", clarifies the meaning to include the grandstand, clubhouse, turf club or other areas of a licensed racetrack where the admission fee is paid by another based upon a person's admittance.

### **COMMISSION MEETINGS**

During 1997, the Iowa Racing and Gaming Commission (IRGC) met 11 times. In addition, one telephonic meeting was held. Minutes of each meeting are kept on file in the Commission office, and are available to the public upon request. Highlights of the meetings follow:

January 16, 1997: The Commission met at the Comfort Suites Hotel, Urbandale, Iowa. Lady Luck Casino in Bettendorf, Iowa, advised the Commission of expansion plans. Several issues concerning Prairie Meadows Racetrack & Casino (PMR&C) were before the Commission. The arbitration decision regarding the Iowa Greyhound Association (IGA) and Bluffs Run Casino (BRC) was approved. The Commission found that Ameristar and Harveys' were in compliance with the "substantial completion" condition placed upon their licenses, and could begin operations at their respective facilities. BRC was fined \$40,000 for underage gambling violations. BRC was also required to contribute \$25,000 toward educational programs to include public awareness advertising, and to educate employees and staff about underage gambling.

March 6, 1997: The Commission met at the Holiday Inn Gateway Center, Ames, Iowa. Executive Session was held. Frank Biagioli, Manager of the Iowa Gambling Treatment Program for the Department of Public Health, advised the Commission of the cooperation his program receives from the licensees. Excursion gambling boat licenses were renewed for the following licensees: Iowa West Racing Association (IWRA)/Ameristar II; Missouri River Historical Development, Inc./Belle of Sioux City, L.P.; Southeast Iowa Regional Riverboat Commission/Catfish Bend Casinos, L.C.; Dubuque Racing Association (DRA)/Greater Dubuque Riverboat Entertainment Company; IWRA/Harveys Iowa Management; Riverbend Regional Authority/Lady Luck Bettendorf, L.C.; Upper Mississippi Gaming Corporation/Gamblers Supply Management Company; Clinton County Gaming Association/Mississippi Belle II, Inc.; and Riverboat Development Authority/The Connelly Group, L.P. The Commission renewed the racetrack gambling enclosure license for IWRA/BRC. Various issues concerning PMR&C were discussed and action taken. Clarke County Development Corporation/Argosy of Iowa, Inc. made a presentation regarding their license application for an excursion gambling boat in Osceola, Iowa.

April 8, 1997: The Commission met in Ballroom II of Harveys' Hotel, Council Bluffs, Iowa. Executive Session was held. Rules were final adopted. The Commission denied Argosy's application for an excursion gambling boat in Osceola, Iowa. Catfish Bend Casinos, L.C. was fined \$250,000 for various regulatory violations between November 16, 1994 and December 31, 1996. The President Riverboat was fined \$15,000 for an underage gambler.

May 15, 1997: The Commission met in the Iowa Room, Ameristar Casino Pavilion, Council Bluffs, Iowa. Commissioner Peyton was elected vice-chair to complete the fiscal year. A discussion was held regarding the escrow account established at BRC through arbitration proceedings between BRC and the IGA. Dubuque Greyhound Park & Casino was fined \$15,000 for an underage gambler.

June 19, 1997: The Commission met in the Auditorium of the Wallace State Office Building, Des Moines, Iowa. Executive Session was held. Several rule changes were before the Commission under Notice of Intended Action. The admission fee schedule for 1998 was approved. The motion denying a license to Argosy and Clarke County Development Corporation was amended to deny Argosy's application with prejudice; and deny Clarke County Development Corporation's application without prejudice. Discussions were held regarding audit reports submitted by six

licensees. Additional gaming positions were approved for Catfish Bend Casinos.

July 24, 1997: The Commission met in the Auditorium of the Wallace State Office Building, Des Moines, Iowa. Executive Session was held. Elections were held for the positions of Chair and Vice-Chair. Notice of Intended Action was approved for several rules. A lengthy discussion was held concerning the disbursement of the profits from PMR&C to Polk County. The Administrator was directed to prepare a draft Notice instituting a contested case hearing for review by the Commission at the next meeting. The IGA was approved as the recipient of the Dog Racing Promotion Fund. Lady Luck Bettendorf, L.C. was fined \$25,000 due to an underaged gambler.

August 22, 1997: The Commission met in the Rock Island Room at the Radisson Quad City Plaza, Davenport, Iowa. Executive Session was held. Two sets of rule changes were before the Commission – one under Notice of Intended Action and one under Final Adoption. The Commission reviewed the management agreement between IWRA and AIM, Inc. The first Iowa Economic Impact Report for the first six months of 1997 for all licensees was presented to the Commission. A discussion was held regarding the situation between PMR&C and Polk County, and possible dates to hold a Contested Case hearing. The Administrator was directed to prepare a Notice and Order to Appear and Show Cause why RACI's license should not be revoked, with the hearing date to be on or about the next Commission meeting. The Commission heard an appeal from Charles H. Neal.

September 9, 1997: This was a telephonic meeting, with the public location being the Conference Room of the Commission's office at 717 E. Court, Suite B, Des Moines, Iowa. The purpose of this meeting was to consider Polk County's Motion to Intervene in the matter of the licensure of the Racing Association of Central Iowa (RACI), d/b/a PMR&C. Polk County's request was granted, but was limited to the issues raised in the Order to Show Cause.

September 18, 1997: The Commission met in the Auditorium of the Wallace State Office Building, Des Moines, Iowa. Executive Session was held. Rules were before the Commission for Notice of Intended Action and final adoption. The Commission renewed the pari-mutuel license for the DRA, and approved live and simulcast race dates. The Arbitrator's Decision for IWRA and IGA was approved. IWRA's license renewal application and racing dates was approved. A discussion was held regarding the proposed agreement between RACI and Polk County. Following the close of the regular Commission meeting, the Commission held a contested case hearing regarding RACI/PMR&C's license. At the conclusion of the contested case hearing, IRGC and RACI entered into a Stipulation, which stated that RACI and Polk County would resolve the structural concerns raised by the Commission, RACI would submit all supporting doucments and consents necessary to implement a proposed lease, and RACI would exercise due dilligence so that the charitable contribution distributions to entities other than Polk County over the next five years will be at least 50% of the amount paid to Polk County.

October 24, 1997: The Commission met in the Georgian A Room of the Best Western Frontier Inn, Clinton, Iowa. Executive Session was held. Frank Biagioli, Manager, of the Iowa Gambling Treatment Program, made a presentation to the Commission. A lengthy discussion was held concerning RACI's proposed Bylaws. The lease agreement between Polk County and RACI was approved with some conditions. RACI's racing and racetrack enclosure gambling licenses were renewed for the following year. The racetrack enclosure gambling licenses for BRC and DGP&C were also renewed. Clarke County Development Corporation/Southern Iowa Gaming (CCDC/SIG) gave a presentation regarding their application for a riverboat in Osceola, Iowa.

November 20, 1997: The Commission met in the Auditorium of the Wallace State Office Building, Des Moines, Iowa. Executive Session was held. RACI's Bylaws were approved. PMR&C presented a proposed expansion project. BRC's 1998 Racing Season was approved. BRC & IGA presented a joint agreement for the distribution of the escrow fund at BRC. The Commission received copies of two new studies concerning the gaming industry, one specifically covering the impact of gaming in Iowa. The Commission granted a riverboat license to CCDC/SIG for Osceola, Iowa. Jack Ketterer was re-appointed as Administrator of the Commission for the period beginning May 1, 1998 through April 30, 2002.

## IOWA RACETRACKS

#### **BLUFFS RUN CASINO**

Council Bluffs, IA

#### THE SEASON SUMMARY IS AS FOLLOWS:

LIVE RACING	
Racing Dates	1/1-12/3
Number of Performances	365
Total Taxable Attendance	4,151,129
Total Mutuel Handle	\$14,103,172
Track Commission	\$3,262,976.01
Breakage	\$58,754.84
State Tax	\$423,095
City/County Tax	\$141,031
Returned to Public	\$10,786,561.44
Total Purses Paid (all sources)	\$4,864,247
Unclaimed Winnings	\$96,636
SIMULCASTING (Signals Sent-Live Greyhound	
Simulcast Handle	\$9,198,936
SIMULCASTING (Signals Received)	
Horses	
Simulcasting Dates	1/1-12/3
Number of Performances	2,848
Total Mutuel Handle	\$20,950,367
Breakage	\$139,007
State Tax	\$419,007
Greyhounds	
Simulcasting Dates	4/1-12/3
Number of Performances	988
Total Mutuel Handle	\$1,936,749
Breakage	\$7,447
State Tax	\$38,735
Unclaimed Winnings	\$487

	BLUFFS RUN COMPARISON						
	Racing Dates	Number of Performances	Attendance	Mutuel Handle	Breakage	Unclaimed Winnings	Simulcast Handle (Live Signal Sent)
1986	2/27-12/15	377	1,128,203	\$122,475,778	\$455,565	\$432,748	E1
1987	1/31-12/14	412	1,131,725	\$123,255,538	\$454,970	\$428,968	II #3
1988	1/8-12/31	457	1,107,106	\$122,165,062	\$443,282	\$463,478	-
1989	1/6-12/31	456	970,150	\$105,477,937	\$379,565	\$356,195	₹:
1990	1/4-12/31	447	776,676	\$77,831,539	\$297,682	\$298,817	#1
1991	1/4-12/31	455	675,629	\$66,832,377	\$288,054	\$248,401	21
1992	1/4-1/1/93	462	603,272	\$57,863,437	\$304,914	\$226,394	\$28,805,15
1993	1/2-1/2/94	457	463,580	\$42,277,746	\$197,779	\$157,523	\$31,111,77
1994	1/4-12/31	452	401,094	\$34,455,244	\$129,381	\$129,198	\$27,914,36
1994*	2/9-12/31	766	*	\$8,937,202	\$66,546	(# 20 <del>8</del> )	*1
1995	1/3-12/31	356	3,696,297	\$24,208,495	\$94,348	\$138,121	\$10,838,95
1995*	1/1-12/31	1,394		\$13,449,267	\$99,642	0.7	5
1996	1/2-12/31	363	4,060,004	\$17,523,647	\$75,208	\$124,608	\$2,775,158
1996*	1/1-12/31	1,857	5	\$17,566,077	\$117,574	121	2

<sup>\*</sup>Denotes Simulcasting (Signals Received)

## IOWA RACETRACKS

## DUBUQUE GREYHOUND PARK AND CASINO

Dubuque, IA

#### THE SEASON SUMMARY IS AS FOLLOWS:

LIVE RACING	
Racing Dates	5/1-10/26
Number of Performances	161
Total Taxable Attendance	See Simulcasting
Total Mutuel Handle	\$3,502,625
Track Commission	\$807,832.85
Breakage	\$16,329.65
State Tax	\$105,079
City/County Tax	\$35,026
Returned to Public	\$2,678,462.50
Total Purses Paid (all sources)	\$1,880,799
Unclaimed Winnings	\$36,279
SIMULCASTING (Signals Received-Greyhounds &	(Horses)
Simulcasting Dates	1/1-12/31
Number of Performances	1,314
Total Taxable Attendance	822,81
Total Mutuel Handle	\$5,300,886
Breakage	\$12,15
State Tax	\$53,00
City/County Tax	\$53,00
Unclaimed Winnings	\$21,920

## DUBUQUE GREYHOUND PARK COMPARISON

	Racing Dates	Number of Performances	Attendance	Mutuel Handle	Breakage	Unclaimed Winnings	
1985	6/1-11/17	198	569,407	\$41,690,178	\$237,970	\$257,508	
1986	4/1-11/2	236	645,212	\$63,644,286	\$237,721	\$240,093	
1987	4/1-11/1	232	589,317	\$65,773,036	\$228,620	\$296,965	
1988	4/6-11/13	240	581,865	\$66,892,630	\$232,638	\$290,015	
1989	3/29-11/5	238	541,115	\$65,165,531	\$205,202	\$301,996	
1990	3/29-11/5	244	347,560	\$41,219,405	\$120,263	\$207,319	
1991	4/2-11/10	255	279,555	\$28,179,552	\$90,616	\$134,732	
1992	4/7-11/8	249	199,285	\$19,867,762	\$186,945	\$101,117	
1993	4/27-10/24	212	107,361	\$7,398,008	\$31,171	\$76,512	
1993*	3/2-1/2/94	330	18,944	\$5,130,891	\$14,351	\$12,944	
1994	5/7-10/9	159	97	\$4,391,919	\$19,950	\$46,267	
1994*	1/4-12/31	602	97,524	\$6,940,378	\$19,908	\$17,180	
1995	5/7-10/9	153	<b>(#</b> 0	\$3,365,181	\$15,101	\$35,045	
1995*	1/3-12/31	747	157,672	\$6,135,675	\$15,680	\$20,056	
1996	5/1-10/27	160	(7.0	\$3,401,417	\$15,976	\$40,670	
1996*	1/1-12/31	1,072	695,123	\$5,780,154	\$13,781	\$21,856	

### **IOWA RACETRACKS**

## PRAIRIE MEADOWS RACETRACK AND CASINO

Altoona, IA

### THE SEASON SUMMARY IS AS FOLLOWS:

#### LIVE RACING

Racing Dates	4/18-7/5 & 7/18-9/30
Number of Performances	98
Total Taxable Attendance	See Simulcasting
Total Mutuel Handle	\$8,536,154
Track Commission	\$1,635,908.68
Breakage	\$73,725.68
Returned to Public	\$6,833,438.86
Total Purses Paid (all sources)	\$11,041,708
Unclaimed Winnings	\$61,080

#### SIMULCASTING (Signals Sent-Live Horse)

Simulcast Handle \$43,106,976

### SIMULCASTING (Signals Received-Horse and Greyhound)

Simulcasting Dates	1/1-12/31
Number of Performances	4,151
Attendance	3, 424,974
Total Mutuel Handle	\$22,230,862
Total Simulcast Horse Handle	\$16,298,656
Total Simulcast Greyhound Handle	\$5,932,206
Breakage	\$118,494
Unclaimed Winnings	\$155,335

## PRAIRIE MEADOWS COMPARISON

	Racing Dates	Number of Performances	Attendance	Mutuel Handle	Breakage	Unclaimed Winnings	Simulcast Handle (Live Signal Sent)
1989	3/1-11/13 Thrbd/Qtrhorse/ Harness	170	453,287	\$37,948,437	\$386,976	\$130,423	U.S.
1989*	3/1-11/13	0.8%	3. <del>4</del> 3	\$384,038	20	-	
1990	3/15-10/27 Thrbd/Qtrhorse/ Harness	139	338,612	\$25,936,603	\$203,381	\$95,051	
1990*	3/15-10/27		794	\$5,133,942	a ::	(4)	() <del>4</del> (
1991	3/1-9/2 Thrbd/Qtrhorse	105	296,713	\$17,541,241	\$176,817	\$81,032	120
1991*	3/1-12/31	372	44,768	\$18,348,217	\$16,962	\$11,529	1 (*)
1992*	1/1-12/31	929	245,030	\$38,405,632	\$123,321	\$60,054	130
1993	5/7-8/15 Thrbd/Qtrhorse	60	2	\$5,362,700	\$48,013	\$31,463	12:
1993*	1/1-12/31	1,086	282,776	\$34,029,649	\$135,956	\$58,501	15
1994	5/12-8/7 Thrbd/Qtrhorse	60	14	\$4,662,076	\$43,043	\$18,179	=
1994*	1/1-12/31	1,441	259,778	\$32,385,946	\$185,990	\$78,440	=
1995	4/27-8/6 Thrbd/Qtrhorse	62	*	\$4,946,271	\$45,902	\$33,408	\$1,357,412
1995*	1/1-12/31	1,829	2,495,649	\$25,805,859	\$151,975	\$135,206	28
1996	5/10-8/24 Thrbd/Qtrhorse	62	15	\$6,217,760	\$50,417	\$42,334	\$11,599,547
1996*	1/1-12/31	2,875	3,398,006	\$22,539,333	\$128,143	\$129,802	-1

## WATERLOO GREYHOUND PARK

	Racing	Number of	Attendance	Mutuel	Breakage	Unclaimed
	Dates	Performances		Handle		Winnings
1986-1987	10/15/86-04/15/87	213	322,294	\$27,433,354	\$108,641	\$134,620
1987-1988	10/16/87-04/01/88	234	291,733	\$32,427,585	\$106,299	\$235,944
1988-1989	09/06/88-03/12/89	222	238,814	\$28,993,917	\$91,153	\$136,473
1989-1990	10/11/89-04/08/90	224	245,725	\$29,607,297	\$81,864	\$153,660
1990-1991	10/11/90-04/14/91	222	217,752	\$25,548,278	\$66,357	\$105,181
1991-1992	10/10/91-04/20/92	227	164,437	\$18,907,332	\$170,047	\$87,318
1992-1993	10/23/92-05/31/93	253	<b>:</b>	\$12,804,286	\$34,467	\$67,964
1993*	03/02/93-01/02/94	358	158,371	\$5,171,674	\$2,883	\$5,938
1993-1994	12/26/93-05/01/94	110	(4)	\$3,418,702	\$10,238	\$25,380
1994*	01/04/94-12/31/94	452	74,123	\$6,100,843	\$18,087	\$7,631
1995*	01/03/95-12/31/95	441	38,458	\$5,519,899	\$14,684	\$5,503
1996*	01/03/96-07/13/96	348	16,658	\$2,444,010	\$5,724	\$10,659

<sup>\*</sup>Denotes Simulcasting (Signals Received)

#### LABORATORY TESTING

The Iowa Racing and Gaming Commission 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 program was conducted by Iowa State University Diagnostic Laboratory in Ames, Iowa.

It is the duty of the Iowa Racing and Gaming Commission, and its racing chemist, through chemical analysis of urine and blood samples collected from racing animals at the tracks, to insure that foreign substances are not being administered to racing animals pursuant to Iowa Code Chapter 99D.25 of the Iowa Pari-Mutuel Wagering Act. This section prohibits the administration of any foreign substance prior to a race. The Commission will continue to provide intense regulation to guarantee the racing industry in Iowa is above reproach.

The following is a summary of chemical tests conducted by the Iowa State Veterinary Diagnostic Lab in 1997 for the Iowa Racing and Gaming Commission.

	URINE	BLOOD
Greyhound		
Bluffs Run	5,237	
Dubuque Greyhound Park	2,337	
Horse		
Prairie Meadows	13,769	4,964

#### POSITIVE TESTS

Caffeine	5
Clorsulon	17
Dexamethasone/Betamethasone	
DMSO	11
Flunixin	42
Isox suprine	1
Menthol	1
Metronidazole	1
Phenylbutazone/Oxyphenbutazone	
Theophylline	4
Trimethoprim	1
TOTAL POSITIVES	S 105

#### IOWA BREEDERS' FUND

The Department of Agriculture maintains a database of thoroughbred, standardbred and quarterhorses who 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. The Department of Agriculture and Land Stewardship in turn pays the breeder of the winning Iowa-foaled or breeder of the Iowa-whelped dog on December 31 of each year. The amounts created from the total breakage were paid out as follows in 1997:

#### THOROUGHBRED/QUARTERHORSE

#### PRAIRIE MEADOWS

Breeder's Awards	\$306,223.44
Purse Supplements to Owners of Iowa Breds	\$1,381,553.31
Horse Racing Promotion Fund	\$4,828.92
Carry-Over	\$307 487.94

#### **GREYHOUNDS**

BLUFFS RUN	
Breeder's Awards	\$90,905.29
Purse Supplements to owners of Iowa-whelped greyhounds	\$1,130,073.11
Iowa Stakes	\$175,000.00
Carry-Over	0
Dog Racing Promotion Fund	\$4,727.16
DUBUQUE GREYHOUND PARK	
Breeder's Awards	\$32,437.67
Purse Supplements to owners of Iowa-whelped greyhounds	\$356,615.69
Iowa Stakes	\$116,266.47
Carry-Over	\$4,167.67
Dog Racing Promotion Fund	- \$9,770.28

At horse tracks, 2% of the 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% to the Dog Promotion Fund and 73% distributed as purse supplements to the owners of winning Iowa-whelped greyhounds.

Casino revenues supplement statutory required distributions.

### IOWA GAMBLING TREATMENT PROGRAM

The Iowa Gambling Treatment Program began in 1985 and moved to the Department of Public Health on July 1, 1996.

The Iowa Gambling Treatment Program, through the Department, is supported with 0.3% of the total lottery sales, 0.3% of the adjusted gross receipts from the riverboat casinos, and 0.3% of the adjusted gross receipts from casino games at the racetracks.

A continuum of care has been established in Iowa by the Department through the funding of community based providers of gambling treatment services, a helpline and public awareness.

IRGC supports the efforts of the Iowa Gambling Treatment Program, and relies on the program's Executive Director to inform the Commission on the licensees cooperation and compliance pursuant to 99D.7(21) of the program action plan.

Iowa residents can call toll free the 24-hour gambling helpline at 1-800-BETS OFF to receive information on problem gambling and to get connected to a gambling treatment service provider in Iowa.

## IOWA RACETRACK CASINOS

	Admissions	Slot Drop	Coin In	Slot Revenue	Keno Tickets Written	Keno Revenue
1995 (Mar-Dec)	6,193,726	\$548,127,961	\$3,032,033,451	\$216,929,833	3	.5
1996	8,153,133	\$905,552,390	\$4,218,293,419	\$257,130,058	\$2,457,615	\$503,877
(Jan-Dec) 1997 (Jan-Dec)	8,398,920	\$1,076,276,733	\$4,762,013,101	\$254,476,278	\$2,572,738	\$500,151

### **BLUFFS RUN CASINO**

Council Bluffs, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Keno Tickets Written	Keno Revenue
1995 (Mar-Dec)	3,635,849	\$316,836,240	\$1,913,165,033	\$124,250,565	٠	(2)
1996	4,060,004	\$414,039,804	\$2,050,402,202	\$116,813,959	\$2,457,615	\$503,877
(Jan-Dec) 1997 (Jan-Dec)	4,151,129	\$468,151,784	\$2,151,582,308	\$101,277,009	\$2,572,738	\$500,151

## **IOWA RACETRACK CASINOS**

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$216,929,833	\$1,084,649	\$1,084,649	\$650,789	\$38,921,535	\$3,096,864
\$257,633,935	\$1,288,171	\$1,288,171	\$772,903	\$46,547,998	\$4,076,567
\$254,976,429	\$1,274,883	\$1,274,883	\$764,928	\$51,550,122	\$4,199,460

## **BLUFFS RUN CASINO**

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$124,250,565	\$621,253	\$621,253	\$372,752	\$22,534,607	\$1,817,925
\$117,317,836	\$586,590	\$586,590	\$351,953	\$21,214,741	\$2,030,002
\$101,777,160	\$508,886	\$508,886	\$305,331	\$20,657,872	\$2,075,564

## DUBUQUE GREYHOUND PARK AND CASINO

Dubuque, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Adjusted Gross Revenue
1995 (Nov-Dec)	114,109	\$4,347,632	\$24,169,584	\$1,588,475	\$1,588,475
1996 (Jan-Dec)	695,123	\$62,305,438	\$312,729,368	\$20,605,290	\$20,605,290
1997 (Jan-Dec)	822,817	\$85,915,485	\$399,650,850	\$25,840,009	\$25,840,009

## PRAIRIE MEADOWS RACETRACK AND CASINO

Altoona, IA

Admissions	Slot Drop	Coin In	Slot Revenue	Adjusted Gross Revenue
2,443,768	\$226,944,089	\$1,094,698,834	\$91,090,793	\$91,090,793
3,398,006	\$429,207,148	\$1,855,161,849	\$119,710,809	\$119,710,809
3,424,974	\$522,209,464	\$2,210,779,943	\$127,359,260	\$127,359,260
	2,443,768 3,398,006	2,443,768 \$226,944,089 3,398,006 \$429,207,148	2,443,768 \$226,944,089 \$1,094,698,834 3,398,006 \$429,207,148 \$1,855,161,849	2,443,768 \$226,944,089 \$1,094,698,834 \$91,090,793 3,398,006 \$429,207,148 \$1,855,161,849 \$119,710,809

## DUBUQUE GREYHOUND PARK AND CASINO

Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$7,942	\$7,942	\$4,765	\$88,198	\$57,055
\$103,027	\$103,027	\$61,817	\$3,297,336	\$347,562
\$129,200	\$129,200	\$77,520	\$4,938,882	\$411,409

## PRAIRIE MEADOWS RACETRACK AND CASINO

Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$455,454	\$455,454	\$273,272	\$16,298,730	\$1,221,884
\$598,554	\$598,554	\$359,133	\$22,035,921	\$1,699,003
\$636,797	\$636,797	\$382,077	\$25,953,368	\$1,712,487

## PARI-MUTUEL REVENUE AND EXPENDITURES

#### EXPENDITURES FOR REGULATION

Salary and Benefits	\$1,030,719
Travel	22,061
StateVehicle	3,710
Office Supplies	28,827
Equipment Maintenance	8,330
Professional Supplies	447
Other Supplies	3,839
Printing & Binding	866
Communications	30,736
Rentals	16,296
Professional Services	778,639
Outside Services	14,323
Intra State Transfers	22,406
Advertising/Publications	1,179
Outside Repairs/Services	700
Data Processing	25,262
Reimbursements to Other Agencies	11,506
Office Equipment	17,069
Training & Technology	13,255
TOTAL	\$2,030,170

#### REVENUES TO STATE

Annual Licensing Fee			\$3,000
Admission Fees			4,199,460
Daily License Fees			220,800
Occupational License Fe	es		114,720
Fines	September 1 will fer all the september 1 in the contract of the september 2 in the septem		83,377
Pari-Mutuel Tax	Pari-Mutuel Tax Amount should be:		810,052
Gaming Tax	\$1,038,924	12	51,550,122
Gambling Treatment	Total Revenues to State should now be:		764,928
TOTAL	\$57,975,331		\$57,746,459

Unclaimed Winnings

(July 1, 1996 – June 30, 1997) \$399,669

#### REVENUES TO LOCAL GOVERNMENT

Pari-Mutuel Taxes and Gaming Taxes

\$2,549,766

### IOWA'S WAGERING DOLLAR

#### IOWA'S PARI-MUTUEL DOLLAR

Actual percentage withheld from each wagering dollar depends on the type of wager. Takeout ranges from 14% on win, place, and show wagers; 20% on doubles (two dogs/horses races); and 22% on triples (3+dogs/horses races). Pari-mutuel taxes escalate from 4 to 6% on live races based on increasing levels of mutuel handle. Simulcast wagering is taxed at 2% of the pari-mutuel handle. The pari-mutuel licensees may request a higher percentage be withheld as follows: win, place, and show up to 18%; doubles, up to 24%; triples, up to 25%. The remaining percentage goes to the track licensee for purses, operating expenses, debt retirement and distribution to local charities, community betterment projects, scholarships, etc.

Breakage (the odd cents by which the amount payable on each dollar wagered in a parimutuel 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 an 80-99% pay-out to the patron. Available data for table games include the drop and ratios of adjusted gross revenues to the drop.

The tax based on adjusted gross revenues from gambling games is: Up to \$1,000,000, 5%; from \$1,000,001 to \$3,000,000, 10%; above \$3,000,000 gross revenue from excursion boats, 20%. Beginning January 1, 1997, the tax based on adjusted gross revenues over \$3,000,000 from gambling games at racetrack enclosures is 22% and shall increase by 2% each succeeding calendar year until the rate is 36%. This tax, based on adjusted gross revenues, is distributed 1/2% each to the city and county, .3% to gamblers treatment, and the remainder to the state general fund.

## **IOWA EXCURSION BOATS**

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue	Keno Tickets Written
1991	2,145,810	\$67,869,901	\$513,096,799	\$54,212,578	\$25,039,112	\$10,363,678	177
(Apr-Dec)							
1992	2,163,637	\$77,004,092	\$628,594,057	\$59,542,433	\$26,027,874	\$9,831,073	**
(Jan-Dec)	140000000000000000000000000000000000000						
1993	1,656,634	\$53,627,704	\$462,174,847	\$38,659,433	\$18,191,143	\$6,566,872	23
(Jan-Dec)							
1994	3,160,836	\$120,509,555	\$970,625,363	\$79,696,093	\$102,370,058	\$25,143,189	*
(Jan-Dec)	1000-MARK 0470-MARK						
1995	6,722,396	\$341,548,122	\$2,422,823,693	\$180,675,191	\$245,968,784	\$58,278,174	*
(Jan-Dec)							
1996	11,424,333	\$806,864,804	\$4,520,060,368	\$298,307,313	\$454,073,425	\$97,023,411	\$410,208
(Jan-Dec)							
1997 (Jan-Dec)	12,226,277	\$1,075,899,358	\$5,530,187,830	\$346,055,831	\$444,074,455	\$95,847,145	•

# HARVEYS KANESVILLE QUEEN Council Bluffs, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue	Keno Tickets Written
1996	2,108,875	\$143,611,170	\$761,810,828	\$45,340,733	\$110,329,796	\$23,518,776	\$410,208
(Jan-Dec) 1997 (Jan-Dec)	2,814,486	\$214,673,885	\$1,100,913,737	\$62,448,850	\$109,888,442	\$25,700,792	2

## **IOWA EXCURSION BOATS**

Keno Revenue	Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee	
(#3)	\$64,576,256	\$322,466	\$322,466	\$1,972,142	\$7,621,371	\$672,295	
*	\$69,905,596*	\$349,522	\$349,522	\$2,097,054	\$10,056,902	\$1,359,095	
-	\$45,448,294*	\$231,075	\$231,075	\$1,386,449	\$6,246,750	\$1,122,822	
573	\$104,911,942*	\$524,557	\$524,557	\$1,195,719	\$16,327,354	\$776,467	
(*)	\$239,006,059*	\$1,195,031	\$1,195,031	\$717,018	\$41,109,696	\$1,408,598	
\$63,877	\$395,394,601	\$1,976,971	\$1,976,971	\$1,186,187	\$70,091,400	\$2,396,414	
20	\$441,902,976	\$2,209,514	\$2,209,514	\$1,325,707	\$79,485,853	\$2,526,930	

## HARVEYS KANESVILLE QUEEN

Keno Revenue	Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$63,877	\$68,923,386	\$344,617	\$344,617	\$206,771	\$12,188,673	\$280,990
	\$88,149,642	\$440,748	\$440,748	\$264,449	\$16,133,982	\$280,770

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

### AMERISTAR II

Council Bluffs, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1996	2,175,705	\$135,463,071	\$710,848,911	\$44,831,933	\$102,033,901	\$20,607,878
(Jan-Dec) 1997 (Jan-Dec)	2,179,445	\$211,955,420	\$1,032,829,221	\$56,103,230	\$97,162,026	\$20,509,137

# MISS MARQUETTE Marquette, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1994	20,353	\$1,009,538	\$6,725,549	\$689,479	\$656,084	\$97,759
(Dec) 1995	878,748	\$49,068,367	\$275,694,147	\$25,123,494	\$32,645,880	\$8,031,320
(Jan-Dec) 1996	694,446	\$51,186,726	\$265,155,106	\$21,762,212	\$26,112,796	\$5,694,236
(Jan-Dec) 1997 (Jan-Dec)	791,084	\$67,250,023	\$343,245,454	\$22,952,932	\$29,779,493	\$6,585,944

## AMERISTAR II

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$65,439,811	\$327,199	\$327,199	\$196,320	\$11,537,245	\$280,990
\$76,612,367	\$383,061	\$383,061	\$229,837	\$13,976,513	\$280,770

## MISS MARQUETTE

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$787,238	\$3,936	\$3,936	\$2,362	\$29,128	\$17,000
\$33,177,776*	\$165,889	\$165,889	\$99,533	\$5,576,745	\$21,701
\$27,456,448	\$137,282	\$137,282	\$82,369	\$4,784,355	\$262,062
\$29,538,876	\$147,695	\$147,695	\$88,618	\$5,173,770	\$280,770

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

## DIAMOND JO

Dubuque, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1994	450,628	\$16,777,059	\$135,698,697	\$10,821,018	\$17,959,586	\$4,122,655
(Mar-Dec) 1995	883,633	\$42,647,240	\$315,016,829	\$22,989,475	\$32,716,795	\$7,614,402
(Jan-Dec) 1996	1,109,399	\$84,292,173	\$443,855,755	\$30,571,249	\$42,754,952	\$9,728,724
(Jan-Dec) 1997 (Jan-Dec)	1,111,155	\$100,357,337	\$480,614,884	\$32,204,499	\$42,881,576	\$8,385,377

### CATFISH BEND CASINO

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

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1994	75,581	\$1,577,380	\$11,967,174	\$1,210,777	\$2,799,307	\$870,397
(Nov-Dec) 1995	508,740	\$18,789,163	\$145,567,271	\$12,399,536	\$22,115,848	\$6,197,975
(Jan-Dec) 1996	507,648	\$40,086,677	\$205,013,982	\$16,932,042	\$20,808,380	\$5,105,780
(Jan-Dec) 1997 (Jan-Dec)	543,213	\$49,328,652	\$235,324,401	\$18,988,614	\$22,370,362	\$5,104,060

## DIAMOND JO

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$15,010,437*	\$75,058	\$75,058	\$107,553	\$2,126,364	\$140,677
\$30,685,780*	\$153,429	\$153,429	\$92,057	\$5,355,837	\$204,264
\$40,299,973	\$201,500	\$201,500	\$120,901	\$7,186,611	\$262,062
\$40,589,876	\$202,949	\$202,949	\$121,769	\$7,240,307	\$280,770

## CATFISH BEND CASINO

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$2,080,245*	\$10,401	\$10,401	\$6,241	\$130,985	\$34,000
\$18,546,002*	\$92,730	\$92,730	\$55,639	\$3,008,880	\$204,264
\$22,037,822	\$110,189	\$110,189	\$66,113	\$3,771,074	\$262,062
\$24,092,674	\$120,464	\$120,464	\$72,277	\$4,155,329	\$280,770

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

### MISSISSIPPI BELLE II

Clinton, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1991 (Jun-Dec)	103,279	\$3,222,381	\$29,111,097	\$2,768,556	\$1,348,697	\$586,375
1992	194,836	\$7,346,947	\$66,364,618	\$5,898,649	\$2,352,435	\$911,864
(Jan-Dec) 1993	254,738	\$9,926,278	\$88,377,772	\$7,522,361	\$3,136,158	\$1,311,346
(Jan-Dec)	450.000					0.555/852/9500 Biotelio
(Jan-Dec)	459,072	\$17,931,733	\$147,273,120	\$12,573,299	\$10,127,466	\$2,894,383
1995	716,199	\$46,881,947	\$323,410,064	\$23,269,984	\$21,124,092	\$5,223,063
(Jan-Dec) 1996	675,785	\$58,186,780	\$348,100,067	\$24,187,372	\$19,316,633	\$4,270,924
(Jan-Dec) 1997	646,479	\$63,392,035	Harmolestock Strant	00=005000000000000000000000000000000000	Section Constitution Constitution	N. KETTE LAPATES DE
(Jan-Dec)	040,479	φ03,392,033	\$347,079,921	\$24,441,433	\$17,422,062	\$3,654,598

## BELLE OF SIOUX CITY

Sioux City, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1994 (Dec)	56,643	\$1,395,813	\$10,290,586	\$1,000,280	\$2,258,944	\$558,99
1995	788,686	\$19,622,004	\$146,541,102	\$14,081,415	\$29,305,813	\$7,017,67
(Jan-Dec)	112/2/2010/02/2010/0	Charles Lander Service No. 14 Med	STANDS CONTRACTOR			
1996	751,833	\$18,611,491	\$155,895,577	\$12,031,334	\$27,887,484	\$6,823,89
(Jan-Dec) 1997 (Jan-Dec)	771,516	\$26,594,396	\$185,491,298	\$14,660,900	\$25,924,660	\$6,049,03

## MISSISSIPPI BELLE II

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$3,354,931	\$16,849	\$16,849	\$101,097	\$164,037	\$13,445
\$6,780,925*	\$34,053	\$34,053	\$204,318	\$739,692	\$354,395
\$8,833,876*	\$44,506	\$44,506	\$267,037	\$1,074,199	\$342,294
\$15,495,802*	\$77,479	\$77,479	\$200,377	\$2,393,762	\$194,930
\$28,459,088*	\$142,296	\$142,296	\$85,377	\$4,945,668	\$204,264
\$28,458,296	\$142,291	\$142,291	\$85,375	\$4,971,702	\$262,062
\$28,096,031	\$140,481	\$140,481	\$84,288	\$4,903,957	\$280,770

## BELLE OF SIOUX CITY

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$1,559,275	\$7,796	\$7,796	\$4,678	\$85,657	\$15,179
\$21,062,164*	\$105,311	\$105,311	\$63,187	\$3,387,967	\$204,264
818,855,224	\$94,276	\$94,276	\$56,566	\$3,177,469	\$262,062
\$20,709,930	\$103,549	\$103,549	\$62,129	\$3,522,756	\$280,770

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

### PRESIDENT

Davenport, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1001	995 997	622.070.770	6224 701 500	F05 052 252	\$10.572.526	
1991 (Apr-Dec) 1992	885,007 995,888	\$32,969,660 \$40,640,347	\$236,791,500 \$336,078,514	\$25,053,353 \$30,398,045	\$10,572,639 \$11,307,967	\$4,095,600 \$4,336,220
(Jan-Dec) 1993	1,120,085	\$36,369,692	\$310,407,314	\$25,350,783	\$10,976,457	\$3,892,91
(Jan-Dec) 1994	1,784,540	\$74,625,449	\$603,118,034	\$47,665,138	\$59,246,527	\$14,094,92
(Jan-Dec) 1995	1,924,228	\$100,431,288	\$823,585,232	\$55,173,792	\$72,249,720	\$16,175,26
(Jan-Dec) 1996	1,763,481	\$123,973,503	\$809,604,802	\$50,217,029	\$51,471,776	\$11,647,04
(Jan-Dec) 1997 (Jan-Dec)	1,664,476	\$148,156,159	\$873,424,124	\$54,943,179	\$45,977,217	\$9,729,04

## LADY LUCK BETTENDORF

Bettendorf, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1995 (Apr. Dec)	1,022,162	\$64,108,114	\$393,009,050	\$27,637,496	\$35,810,636	\$8,018,469
(Apr-Dec) 1996	1,637,161	\$151,453,213	\$819,775,340	\$52,433,409	\$53,357,707	\$9,626,156
(Jan-Dec) 1997 (Jan-Dec)	1,704,423	\$194,191,451	\$931,264,790	\$59,312,194	\$52,668,617	\$10,129,159

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Pk	CHN	11)I	ENT

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$29,148,956	\$141,689	\$141,689	\$850,134	\$3,835,712	\$134,459
\$35,273,213*	\$175,763	\$175,763	\$1,054,701	\$5,275,063	\$354,395
\$29,244,766*	\$149,724	\$149,724	\$898,345	\$4,441,175	\$342,294
\$61,765,729*	\$308,829	\$308,829	\$786,444	\$10,599,044	\$194,930
\$71,452,085*	\$357,261	\$357,261	\$214,356	\$12,938,297	\$204,264
\$61,864,076	\$309,320	\$309,320	\$185,593	\$11,219,134	\$262,062
\$64,672,227	\$323,361	\$323,361	\$194,017	\$11,743,706	\$280,770

## LADY LUCK BETTENDORF

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$35,623,165*	\$178,116	\$178,116	\$106,869	\$5,896,302	\$170,264
\$62,059,565	\$310,297	\$310,297	\$186,179	\$11,255,137	\$262,062
\$69,441,353	\$347,207	\$347,207	\$208,323	\$12,635,533	\$280,770

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

## DIAMOND LADY

Bettendorf, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1991 (Apr-Dec)	387,870	\$10,139,608	\$69,607,424	\$8,488,550	\$5,893,090	\$1,976,668
1992 (Jan-Jul)	253,173	\$7,083,166	\$46,187,655	\$5,476,022	\$3,533,684	\$1,132,117

### **EMERALD LADY**

Burlington, IA/Fort Madison, IA/Keokuk, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1991	264,243	\$6,286,847	\$42,081,467	\$5,102,236	\$2,511,497	\$1,160,895
(Apr-Dec) 1992 (Jan-Dec)	202,334	\$5,375,750	\$35,735,985	\$4,202,485	\$1,648,684	\$803,295

## DIAMOND LADY

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$10,465,218	\$52,326	\$52,326	\$351,296	\$1,201,846	\$134,459
\$6,608,140*	\$33,033	\$33,033	\$198,197	\$1,021,958	\$147,955

## EMERALD LADY

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$6,263,131	\$31,317	\$31,317	\$187,902	\$479,050	\$134,459
\$5,028,516*	\$25,599	\$25,599	\$153,592	\$776,640	\$147,955

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

# DUBUQUE CASINO BELLE Dubuque, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1991 (Apr. Doc)	505,411	\$15,251,407	\$135,505,311	\$12,799,884	\$4,713,189	\$2,544,139
(Apr-Dec) 1992	517,406	\$16,557,882	\$144,227,285	\$13,567,232	\$7,185,105	\$2,647,570
(Jan-Dec) 1993 (Jan-Mar)	127,307	\$3,918,351	\$34,414,600	\$3,099,491	\$1,970,106	\$565,818

CIOTIV	CTTTX7	CITE
SIOUX	CILI	SUL

Sioux City, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1993 (Jan-Dec)	154,504	\$3,413,383	\$28,975,161	\$2,686,797	\$2,108,422	\$796,796
1994 (Jan-Nov)	314,019	\$7,192,583	\$55,552,204	\$5,736,103	\$9,322,144	\$2,504,072

## DUBUQUE CASINO BELLE

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$15,344,022*	\$80,286	\$80,286	\$481,713	\$1,940,726	\$134,459
\$16,214,802	\$81,074	\$81,074	\$486,246	\$2,243,549	\$354,395
\$3,892,456*	\$19,462	\$19,462	\$116,774	\$622,790	\$103,880

## SIOUX CITY SUE

Adjusted Gross Revenue	Tax to City	Tax to County	Tax to Gambler's Treatment	Tax to General Fund (Gaming)	Admission Fee
\$3,477,195*	\$17,382	\$17,382	\$104,293	\$108,586	\$334,354
\$8,213,216*	\$41,058	\$41,058	\$88,065	\$962,414	\$179,751

<sup>\*</sup>Adjustments are reflected in the Adjusted Gross Revenue

## EXCURSION BOAT REVENUE AND EXPENDITURES

#### EXPENDITURES FOR REGULATION

Salary and Benefits	\$867,729
Travel	28,358
StateVehicle	4,004
Office Supplies	19,123
Equipment Maintenance	28,015
Other Supplies	11,844
Printing & Binding	596
Communications	32,522
Rentals	38,667
Professional Services	49,062
Outside Services	2,618
Intra State Transfers	25,884
Advertising/Publications	729
Outside Repairs/Services	700
Data Processing	128,563
Reimbursements to Other Agencies	11,473
Office Equipment	27,367
TOTAL	\$1,260,044

#### REVENUES TO STATE

Annual Licensing Fees	\$76,035
Admission Fees	2,526,930
Initial Application Fees	30,000
Occupational License Fees	175,230
Manufacturers/Distributors License Fees	25,000
Fines	367,151
Gaming Tax	79,485,853
Gambler's Treatment	1,325,707
TOTAL	\$84,011,906

#### REVENUES TO LOCAL GOVERMENT

Gaming Taxes \$4,419,028

<sup>\*</sup>Many local governments charge an admission fee not to exceed \$.50/person as authorized under 99F.10.