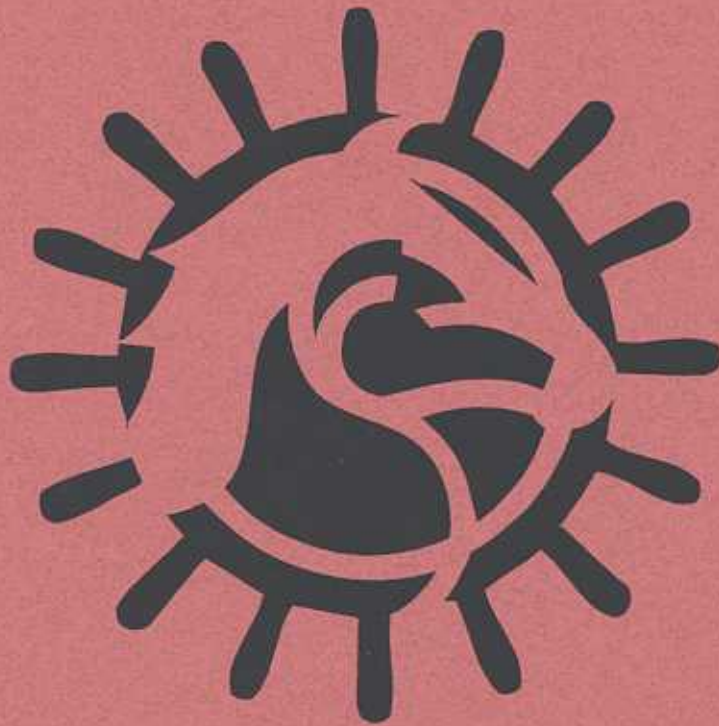

**1996
ANNUAL REPORT OF THE**



**IOWA RACING AND GAMING
COMMISSION**

IOWA RACING AND GAMING COMMISSION 1996 ANNUAL REPORT

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IOWA RACING AND GAMING COMMISSION

December 31, 1996

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

Dear Governor Branstad:

Thank you for the opportunity to submit the Annual Report of the Iowa Racing and Gaming Commission (IRGC) for the calendar year 1996.

This was a year in which much time and effort was devoted to refining IRGC rules and practices to correlate with changes in the Iowa Code as well as changes continuing to occur in the industry itself - keeping the focus on protecting the integrity of racing and gaming in Iowa.

As we close the books on 1996 and realize the tremendous growth that has occurred in the industry, while at the same time three of our five commissioners have been with us less than two years, we recognize the credit for the stability of this regulatory agency is due to the stability in evidence of the IRGC staff. It is apparent the Administrator and his staff, who are now experienced and creditable statewide and beyond, have successfully kept the focus on data-driven decisions 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.

The Commission has continued to encourage a strong partnership with the Iowa Gambling Treatment Program of the Department of Human Services and have especially emphasized the underage gambling problem this year. All entities, including the developers themselves, are aggressively promoting community involvement in efforts to respect Iowa's gaming laws.

Thank you for your support and encouragement this year. We look forward to serving the State of Iowa through an even more productive year in 1997.

Sincerely,



Rita Sealock
Chair

COMMISSIONERS AND STAFF

Rita Sealock, Chair
Bradley R. Peyton, Member
Jacquelyne Allen, Member

Nancy Whittenburg, Vice-Chair
Willard "Bill" Hansen, Member
Jack P. Ketterer, Administrator

Des Moines

Linda Vanderloo
Terry Hirsch
Karyl Jones
Chris Anderson
Jinsong Qui
Linda Saxton Valdez
Julie Herrick
Debbie Baker
Mary Lou Morrill

Director of Racing/Administration
Director of Riverboat Gambling
Director of Occupational Licensing
Accountant/Auditor
Programmer/Analyst
Administrative Assistant
Secretary III
Secretary I
Clerk Typist III

Council Bluffs

Richard Woodsmall
Karlyn Dalsing
Yvonne Arrick
Karen Larsen
Lynne Rogers
Loren Achenbach
Roy Paradise
Linda Baxter
Cecil (Herk) Calvert
Lynette Masker
Julie Petersen

Gaming Representative II (Racing)
Gaming Representative I (Racing)
Gaming Representative II (Slots)
Gaming Representative II (Slots)
Gaming Representative II (Slots)
Gaming Representative II (Kanesville Queen)
Gaming Representative II (Ameristar II)
Licensing Assistant
Licensing Assistant
Licensing Assistant
Licensing Assistant

Dubuque

Rhonda Dunbar
Charles Spielman
Arnita Westphal
Scott Franke
Cathy Dillon
Kathy Howard
Cheryl Vetsch

Gaming Representative II (Slots)
Gaming Representative II (Slots)
Gaming Representative II (Slots)
Gaming Representative II (Dubuque Diamond Jo)
Licensing Assistant
Licensing Assistant
Licensing Assistant

Waterloo Greyhound Park

Deb Aalfs
Lisa Hamilton

Licensing Assistant
Licensing Assistant

Prairie Meadows

Juan Garcia
Shirley Stokes
Barbara Dykstra
Karla Wilson
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
Sally Scarff
Rinda Ferguson

Gaming Representative II
Licensing Assistant
Licensing Assistant

Clinton

Stewart Hoover
Michelle Perino

Gaming Representative II
Licensing Assistant

Davenport/Bettendorf

Thomas Peters
Ramona Moody
Betty Clark
Debbie Douglas

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

Fort Madison

Terry Allen
Coette Gida
Darlene Moeller

Gaming Representative II
Licensing Assistant
Licensing Assistant

Sioux City

Pamela Oliver
Jim Rossiter
Tamara Chmelka

Gaming Representative II
Licensing Assistant
Licensing Assistant

NEW LEGISLATION

The following legislative changes were made during the 1996 session affecting Chapter 99D (pari-mutuel) and Chapter 99F (excursion boat gambling).

99D.7, subsection 21 - Changes the name of the "gamblers assistance program" to the "gambling treatment program" and moves the program from the Department of Human Services to the Department of Health.

99D.11, subsection 6, paragraph b - Adds language which provides that the Commission may allow a licensee to adopt the same deductions as those of the pari-mutuel racetrack from which the races are being simultaneously telecast.

Also, Iowa Code Section 8.57, subsection 5 was amended to provide that beginning with fiscal year 1995 and every fiscal year thereafter that pari-mutuel (99D.17) and excursion boat gambling (99F.11) taxes in excess of \$60 million is deposited in the infrastructure fund.

COMMISSION MEETINGS

During 1996, the Iowa Racing and Gaming Commission (IRGC) met 10 times. In addition, two telephonic meetings were 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 18, 1996 - The Commission met at Adventureland Inn, Altoona, Iowa. Executive session was held. The Commission approved a purse agreement between Bluffs Run Casino (BRC) and the Iowa Greyhound Association (IGA). Rules relating to Child Support Recovery/Failure to Pay and bodies of water were final adopted. A discussion was held regarding the 1996 budget, charitable contributions for Prairie Meadows (PM), and the relationship between Polk County and Racing Association of Central Iowa (RACI) once the debt has been retired. Chair Canella requested that this be an agenda item for at least the next year. The Commission heard a request for live race dates from the National Cattle Congress/Waterloo Greyhound Park (NCC/WGP). The matter was continued to a special meeting to be held at a later date. The following riverboat licenses were renewed: Riverboat Development Authority/The Connelly Group for The President; Clinton County Gaming Association, Ltd./Mississippi Belle II, Inc. for the Mississippi Belle II (MBII); and Riverbend Regional Authority/Lady Luck Bettendorf, L.C. for Lady Luck Bettendorf. Frank Biagioli, Manager, Iowa Gambling Treatment Program, provided a favorable report on each licensee that complete cooperation was given in matters relating to the Gambling Treatment Program. Notice was given that any organizations interested in receiving the Horse Promotion Funds should submit requests to IRGC by February 16, 1996.

January 30, 1996 - The Commission met by telephonic conference call. The Commission heard a request by NCC/WGP for live race dates from February 14 - April 21, 1996. Discussions were held concerning necessary track and equipment repairs, finances, and simulcast purse funds. The above dates were not approved by the Commission; however, the motion did indicate that it would consider an amended request for live dates in the fall at the next regular Commission meeting.

March 7, 1996 - The Commission met at The Comfort Suites at Living History Farms, Urbandale, Iowa. Executive session was held. John Hinshaw of the Horse and Dog Breeding Program for the Iowa Department of Agriculture and Land Stewardship compared the programs in Iowa to those in other states. He noted that greyhounds have generated \$5,568,538 in breeder's fees or supplemental awards. New mare registrations were also discussed. The Horse Promotion Fund of \$5,574.48 was distributed to the Iowa Quarter Horse Racing Association and Iowa Thoroughbred Breeders and Owners Association. PM's 1996 budget was approved. The 1996 Season Approvals and contracts submitted by Dubuque Greyhound Park (DGP) were approved. The Racetrack Gaming Enclosure License for BRC was renewed. A lengthy discussion was held regarding various issues surrounding NCC/WGP. Emergency rules relating to declaring a horse out of a race and requirements for entering a horse which has just been claimed and allowing the claimed horse to run the next time out were adopted. Excursion and off-season schedules were approved for Ameristar II, Belle of Sioux City (BSC), Catfish Bend Casino (CB), Dubuque Diamond Jo (DDJ), Kaneshville Queen, and Miss Marquette. The Commission approved Argosy's request to replace the BSC with the Argosy I while the Belle underwent its 5-year Coast Guard inspection. ILLIAMO and Midwest Gaming made their presentation to the Commission regarding their license application to open a riverboat in Keokuk.

April 18, 1996 - The Commission met in the Auditorium of the Wallace State Office Building in Des Moines, Iowa. Executive session was held. This was the last Commission meeting for Chair Canella and Commissioner Van Horn. Vice-Chair Sealock was named as Chair; Commissioner Whittenburg was named Vice-Chair until

the July 1996 meeting at which time, pursuant to 99D.6, the Commission elects a new chair person for the succeeding year. Rules allowing a horse to race two consecutive days, changing the scratch time, and allowing more latitude in starting a recently claimed horse were final adopted. Notice of Intended Action was filed on rules regarding duty to disclose and cooperate for individuals applying for occupational licenses, multiple license restrictions, and rescinding a duplication in rules relating to contracts. NCC/WGP presented a request for live race dates later in the year. There was extensive discussion regarding the viability of the facility. NCC/WGP's request was denied. PM's 1996 Season Approval Request, along with agreements and contracts, was approved. Chair Canella advised PM personnel that it was the Legislature's intent that slot revenue would be used to supplement horse purses, and the Commission would expect purses to increase each year. Ameristar Casino was given permission to cruise 7 days per week to the river levels which are giving them some problems. BRC was assessed an administrative penalty of \$40,000 for failing to submit contracts in excess of \$50,000, over three years in length or related party contracts to the Commission for approval. The Commission had the results of a gaming study and public comments regarding the ILLIAMO/Midwest Gaming license application for Keokuk. The Commission denied the license. An Administrative Law Judge (ALJ) decision was reversed by the Commission in a flunixin case.

May 21, 1996 - The Commission met in the Sky Suite at BRC in Council Bluffs, Iowa. Executive session was held. A rule setting the tolerance level for phenylbutazone at 2.2 micrograms per milliliter was emergency adopted and filed under Notice of Intended Action. The Riverboat Development Authority/The President provided the Commission with an update regarding their grant program. The Commission was advised that Sodak Gaming Company and Gaming Supply Management Company (GSMC) had entered into an agreement whereby Sodak would purchase GSMC which would transfer management of the Miss Marquette Riverboat to Sodak. PM gave an update on their talks with Polk County. The Commission held a hearing regarding the discovery of eight slot machines which did not have evidence tape on the eproms on the BSC. A hearing regarding Ameristar's alleged violation of Iowa Code Section 99F.9 was continued. The Commission upheld an ALJ Decision regarding the suspension of the occupational license of Michael Paul Howard. The Commission agreed to allow NCC/WGP a rehearing regarding the denial of their request to have their license renewed. NCC/WGP were again denied a license following the rehearing.

June 20, 1996 - The Commission met at Adventureland Inn in Des Moines, Iowa. Executive session was held. Rules requiring applicants for occupational licenses to disclose and cooperate with requests for information, multiple license restrictions, and rescinding a duplicated rule were final adopted by the Commission. The Admission Fee Schedule for FY 1997 was approved. The following table games were approved for use in Iowa: Let It Ride Poker, Mini Baccarat, Pai Gow Poker, Progressive Blackjack - progressive features for table games, and Royal Match 21 added wagering features for table games. The Commission heard a report from the Scott County Regional Authority, the non-profit group for Lady Luck Bettendorf, on their grant program. A lengthy report was given by Polk County regarding their position on PM. Representatives of PM also spoke on this issue. The Commission heard a report from Iowa West Racing Association (IWRA) regarding their spring grant program. The stock purchase agreement between Sodak and GSMC was approved. Ameristar was fined for underage gamblers. Interested parties were advised that requests for the Greyhound Promotion Fund were due in the IRGC office in the next three weeks as the funds will be distributed at the July Commission meeting.

July 23, 1996 - The Commission met in the Auditorium of the Wallace State Office Building, Des Moines, Iowa. Chair Sealock and Vice-Chair Whittenburg were re-elected to their respective positions. The Greyhound Promotion Fund was distributed. The Commission approved the license renewal and live and simulcast race dates for Dubuque Racing Association/DGP&C and IWRA/BRC. A lengthy discussion regarding PM's 1997 budget and proposed purse structure was heard. A discussion was held regarding the Commission placing some

limitations on the time frame in which license applications would be accepted by the Commission. Mississippi Belle II was fined for allowing an intoxicated patron to continue to gamble.

August 15, 1996 - The Commission met at the Sioux City Convention Center in Sioux City, Iowa. Executive session was held. Missouri River Historical Development gave a brief presentation regarding their grant program and pledges to special projects. Iowa West Foundation also provided the Commission with an update regarding their grant program. The Commission approved the filing of Notice of Intended Action on administrative rules pertaining to the duties and obligations of applicants and licensees; allowing IRGC to engage an independent firm to conduct feasibility studies when an application is received; limiting the time applications would be received to the month of December; and allowing the Commission to suspend, deny, revoke or declare void any license applied for or issued by the Commission or to fine a licensee or occupational license holder. The Commission approved the final adoption of a rule setting the tolerance level at 2.2 micrograms per milliliter of blood for phenylbutazone. A report was given regarding the proposed 1997 racing season at PM, as well as a progress report on their discussions with Polk County.

September 19, 1996 - The Commission met in the Auditorium of the Wallace State Office Building in Des Moines, Iowa. Executive session was held. Mr. Biagioli provided the Commission with an update on the various activities of the program. The monthly report regarding PM and Polk County was given. Hearings were held, and Stipulations approved, regarding underage gambling at Ameristar Casino and DGP&C. A discussion was held regarding ways to hold the juvenile responsible for their actions in going to the casino. Commissioner Whittenburg wrote letters to city and county attorneys and juvenile court officers in the counties which have gaming licensees.

October 18, 1996 - The Commission met at the Symposium in the Midway Hotel in Dubuque, Iowa. Executive session was held. Notice of Intended Action was provided regarding rules on retention, storage and destruction of books, records and documents. Several rules, initially filed in August, were approved for final adoption. PM gave their regular report regarding the progress on negotiations between them and Polk County on the use of the facility once the debt is retired. Race dates were approved for the 1997 racing season at PM. The racetrack gaming enclosure license was renewed for DGP&C. The Commission deferred action regarding the Crown Casino-MBII license application. After hearing a presentation by CB to purchase a larger vessel and increase their gaming positions, the Commission voted to defer action on this issue until April, 1997. MBII reported on the simulated disaster training held on the vessel the end of April.

October 29, 1996 - The Commission met telephonically to consider a request by CB to purchase a larger gaming vessel without the addition of gaming positions. Following a brief presentation and input from interested parties, the Commission approved CB's request to purchase a larger vessel and the accompanying contracts.

November 26, 1996 - The Commission met in the Auditorium of the Wallace State Office Building in Des Moines, Iowa. Executive session was held. The Commission heard the PM/Polk County monthly report. Action on a Petition for Rulemaking filed by PM was deferred until the January, 1997 Commission meeting. After much discussion on various issues, the 1997 racing season for BRC was approved. The Commission approved a Stipulation entered into by IRGC and Harveys regarding underage gambling incidents at Harveys' casino.

IOWA RACETRACKS

BLUFFS RUN CASINO

Council Bluffs, IA

THE SEASON SUMMARY IS AS FOLLOWS:

LIVE RACING

Racing Dates	1/2-12/31
Number of Performances	363
Total Taxable Attendance	4,060,004
Total Mutuel Handle	\$17,523,647
Triple Wagering	\$6,567,821
Track Commission	\$3,989,179.64
Breakage	\$75,208.36
State Tax	\$525,709
City/County Tax	\$175,236
Returned to Public	\$13,459,259
Purses	\$4,932,818*
Unclaimed Winnings	\$124,608

SIMULCASTING (Signals Sent-Live Greyhound)

Simulcast Handle	\$2,775,158
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SIMULCASTING (Signals Received-Horse)

Simulcasting Dates	1/1-12/31
Number of Performances	1,857
Total Mutuel Handle	\$17,566,077
Breakage	\$117,574
State Tax	\$351,322

*Includes \$4,000,000 Supplement from Casino Revenues

BLUFFS RUN COMPARISON

Racing Dates	Number of Performances	Taxable 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	-
1987	1/31-12/14	412	1,131,725	\$123,255,538	\$454,970	\$428,968	-
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	-
1991	1/4-12/31	455	675,629	\$66,832,377	\$288,054	\$248,401	-
1992	1/4-1/1/93	462	603,272	\$57,863,437	\$304,914	\$226,394	\$28,805,152
1993	1/2-1/2/94	457	463,580	\$42,277,746	\$197,779	\$157,523	\$31,111,770
1994	1/4-12/31	452	401,094	\$34,455,244	\$129,381	\$129,198	\$27,914,369
1994*	2/9-12/31	766	-	\$8,937,202	\$66,546	-	-
1995	1/3-12/31	356	3,696,297	\$24,208,495	\$94,348	\$138,121	\$10,838,954
1995*	1/1-12/31	1,394	-	\$13,449,267	\$99,642	-	-

*Denotes Simulcasting (Signals Received)

IOWA RACETRACKS

DUBUQUE GREYHOUND PARK AND CASINO

Dubuque, IA

THE SEASON SUMMARY IS AS FOLLOWS:

LIVE RACING

Racing Dates	5/1-10/27
Number of Performances	160
Total Taxable Attendance	See Simulcasting
Total Mutuel Handle	\$3,401,417
Triple Wagering	\$1,483,641
Track Commission	\$786,952
Breakage	\$15,976
State Tax	\$102,043
City/County Tax	\$34,014
Returned to Public	\$2,598,489
Purses	\$1,596,748
Unclaimed Winnings	\$40,670

SIMULCASTING (Signals Received-Greyhound)

Simulcasting Dates	1/1-12/31
Number of Performances	1,072
Total Taxable Attendance	695,123
Total Mutuel Handle	\$5,780,154
Breakage	\$13,781
State Tax	\$57,802
City/County Tax	\$57,802
Unclaimed Winnings	\$21,856

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	654,212	\$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	See Simulcasting	\$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	See Simulcasting	\$3,365,181	\$15,101	\$35,045
1995*	1/3-12/31	747	157,672	\$6,135,675	\$15,680	\$20,056

* Denotes Simulcasting (Signals Received)

IOWA RACETRACKS

WATERLOO GREYHOUND PARK

Waterloo, IA

THE SEASON SUMMARY IS AS FOLLOWS:

SIMULCASTING (Signals Received-Greyhounds and Horses)

Simulcasting Dates	1/3-7/13
Number of Performances	348
Total Taxable Attendance	16,658
Total Mutuel Handle	\$2,444,010
Breakage	\$5,724
State Tax	\$24,440
City/County Tax	\$24,440
Unclaimed Winnings	\$10,659

WATERLOO GREYHOUND PARK

	Racing Dates	Number of Performances	Attendance	Mutuel Handle	Breakage	Unclaimed 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	See Simulcasting	\$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	See Simulcasting	\$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

*Denotes Simulcasting (Signals Received)

IOWA RACETRACKS

PRAIRIE MEADOWS RACETRACK AND CASINO

Altoona, IA

THE SEASON SUMMARY IS AS FOLLOWS:

LIVE RACING

Racing Dates	5/10-8/24
Number of Performances	62
Total Taxable Attendance	See Simulcasting
Total Mutuel Handle	\$6,217,760
Triple Wagering	\$13,302
Track Commission	\$1,327,044.73
Breakage	\$50,926.77
Returned to Public	\$4,840,297.99
Purses	\$3,939,549*
Unclaimed Winnings	\$42,334

SIMULCASTING (Signals Sent-Live Horse)

Simulcast Handle	\$11,599,547
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SIMULCASTING (Signals Received-Horse and Greyhound)

Simulcasting Dates	1/1-12/31
Number of Performances	2,875
Attendance	3,398,006
Total Mutuel Handle	\$22,539,333
Total Simulcast Horse Handle	\$15,877,003
Total Simulcast Greyhound Handle	\$6,662,330
Breakage	\$119,549
Triple Wagering	\$73,903
Unclaimed Winnings	\$129,802

*Includes \$3,525,725 supplement from Casino Revenues

PRAIRIE MEADOWS COMPARISON

	Racing Dates	Number of Performances	Taxable 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	-
1989*	3/1-11/13	-	See Live	\$384,038	-	-	-
1990	3/15-10/27 Thrbd/Qtrhorse/ Harness	139	338,612	\$25,936,603	\$203,381	\$95,051	-
1990*	3/15-10/27	-	See Live	\$5,133,942	-	-	-
1991	3/1-9/2 Thrbd/Qtrhorse	105	296,713	\$17,541,241	\$176,817	\$81,032	-
1991*	3/1-12/31	465	44,768	\$18,348,217	\$16,962	\$11,529	-
1992*	1/1-12/31	929	245,030	\$38,405,632	\$123,321	\$60,054	-
1993	5/7-8/15 Thrbd/Qtrhorse	60	See Simulcasting	\$5,362,700	\$48,013	\$31,463	-
1993*	1/1-12/31	1,086	282,776	\$34,029,649	\$135,956	\$58,501	-
1994	5/12-8/7 Thrbd/Qtrhorse	60	See Simulcasting	\$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	See Simulcasting	\$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	-

*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 1996 for the Iowa Racing and Gaming Commission.

	URINE	BLOOD
Greyhound		
Bluffs Run	5,273	
Dubuque Greyhound Park	2,344	
Horse		
Prairie Meadows	1,058	2,671

POSITIVE TESTS

Allopine	1
Bumetanide	4
Clorsulon	1
DMSO	48
Flunixin	35
Guaifenesin	1
Hydroxylidocaine	1
Hydroxphenbutazone	2
Lasix	1
Menthol	32
Methocarbamol	2
Phenylbutazone/Oxyphenylbutazone	4
Procaine	5
Scopolamine	1
Sulfadimethoxine	2
Sulfamethoxazole	2
Testosterone	2
Trimethoprim	7
TOTAL POSITIVES	151

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 horse 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 1996:

THOROUGHBRED/QUARTERHORSE

Breeder's Awards	\$137,389.81
Supplements	\$413,824.00
Horse Racing Promotion Fund	\$5,520.44
Casino Supplement	\$919,988.00
Carry-Over	\$774,480.55

GREYHOUNDS

BLUFFS RUN	
Breeder's Awards	\$77,544.41
Supplements	\$162,151.59
Iowa Stakes	\$150,000.00
Carry-Over	0
Dog Racing Promotion Fund	\$4,442.53
Casino Supplement	\$1,000,195.61
DUBUQUE GREYHOUND PARK	
Breeders Awards	\$23,247.00
Supplements	\$292,926.00
Iowa Stakes	\$95,502.00
Carry-Over	\$4,021.00
Dog Racing Promotion Fund	\$8,025.00
Breeders Award from Iowa Stakes Race	\$4,815.00

At horse tracks, 2% of the breakage is distributed to the Horse Promotion Fund and the remainder 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.

Each greyhound track may receive up to \$5,000 to carry out the racing dog adoption program pursuant to Iowa Code 99D, section 27.

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	-	-
1996 (Jan-Dec)	8,153,133	\$905,552,390	\$4,218,293,419	\$257,130,058	\$2,457,615	\$503,877

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	-	-
1996 (Jan-Dec)	4,060,004	\$414,039,804	\$2,050,402,202	\$116,813,959	\$2,457,615	\$503,877

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

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

DUBUQUE GREYHOUND PARK AND CASINO

Dubuque, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Adjusted Gross Revenue
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1995
(Nov-Dec)

114,109	\$4,347,632	\$24,169,584	\$1,588,475	\$1,588,475
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1996
(Jan-Dec)

695,123	\$62,305,438	\$312,729,368	\$20,605,290	\$20,605,290
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PRAIRIE MEADOWS RACETRACK AND CASINO

Altoona, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Adjusted Gross Revenue
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1995
(Apr-Dec)

2,443,768	\$226,944,089	\$1,094,698,834	\$91,090,793	\$91,090,793
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1996
(Jan-Dec)

3,398,006	\$429,207,148	\$1,855,161,849	\$119,710,809	\$119,710,809
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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

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

PARI-MUTUEL REVENUE AND EXPENDITURES

EXPENDITURES FOR REGULATION

Salary and Benefits	\$1,061,462
Travel	32,880
State Vehicle	10,443
Office Supplies	35,615
Equipment Maintenance	10,927
Professional Supplies	2,334
Other Supplies	3,870
Printing & Binding	4,942
Communications	26,931
Rentals	814
Professional Services	636,496
Outside Services	10,466
Intra State Transfers	25,996
Advertising/Publications	855
Data Processing	94,573
Reimbursements to Other Agencies	10,030
Office Equipment	6,881
Training & Technology	19,144
TOTAL	\$1,994,659

REVENUES TO GENERAL FUND

Annual Licensing Fee	\$3,000
Admission Fees	4,083,955
Daily License Fees	254,600
Occupational License Fees	111,320
Fines	88,431
Pari-Mutuel Tax	1,061,316
Gaming Tax	46,547,998
TOTAL	\$52,150,620

Unclaimed Winnings	\$369,929
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PARI-MUTUEL AND GAMING TAX REVENUES

Local Government	\$3,043,495
Gambler's Treatment	772,903
TOTAL	\$3,816,398

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 16% 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 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 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 is: Up to \$1,000,000, 5%; from \$1,000,001 to \$3,000,000, 10%; above \$3,000,000, 20%. This tax 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 (Apr-Dec)	2,145,810	\$67,869,901	\$513,096,799	\$54,212,578	\$25,039,112	\$10,363,678	-
1992 (Jan-Dec)	2,163,637	\$77,004,092	\$628,594,057	\$59,542,433	\$26,027,874	\$9,831,073	-
1993 (Jan-Dec)	1,656,634	\$53,627,704	\$462,174,847	\$38,659,433	\$18,191,143	\$6,566,872	-
1994 (Jan-Dec)	3,160,836	\$120,509,555	\$970,625,363	\$79,696,093	\$102,370,058	\$25,143,189	-
1995 (Jan-Dec)	6,722,396	\$341,548,122	\$2,422,823,693	\$180,675,191	\$245,968,784	\$58,278,174	-
1996 (Jan-Dec)	11,424,333	\$806,864,804	\$4,520,060,368	\$298,307,313	\$454,073,425	\$97,023,411	\$410,208

KANESVILLE QUEEN

Council Bluffs, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue	Keno Tickets Written
1996 (Jan-Dec)	2,108,875	\$143,611,170	\$761,810,828	\$45,340,733	\$110,329,796	\$23,518,776	\$410,208

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
-	\$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
-	\$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

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

*Adjustments are reflected in the Adjusted Gross Revenue

AMERISTAR II

Council Bluffs, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1996
(Jan-Dec)

	2,175,705	\$135,463,071	\$710,848,911	\$44,831,933	\$102,033,901	\$20,607,878
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MISS MARQUETTE

Marquette, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1994
(Dec)

	20,353	\$1,009,538	\$6,725,549	\$689,479	\$656,084	\$97,759
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1995
(Jan-Dec)

	878,748	\$49,068,367	\$275,694,147	\$25,123,494	\$32,645,880	\$8,031,320
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1996
(Jan-Dec)

	694,446	\$51,186,726	\$265,155,106	\$21,762,212	\$26,112,796	\$5,694,236
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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

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

*Adjustments are reflected in the Adjusted Gross Revenue

DIAMOND JO

Dubuque, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1994
(Mar-Dec)

450,628	\$16,777,059	\$135,698,697	\$10,821,018	\$17,959,586	\$4,122,655
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1995
(Jan-Dec)

883,633	\$42,647,240	\$315,016,829	\$22,989,475	\$32,716,795	\$7,614,402
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1996
(Jan-Dec)

1,109,399	\$84,292,173	\$443,855,755	\$30,571,249	\$42,754,952	\$9,728,724
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CATFISH BEND CASINO

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

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1994
(Nov-Dec)

75,581	\$1,577,380	\$11,967,174	\$1,210,777	\$2,799,307	\$870,397
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1995
(Jan-Dec)

508,740	\$18,789,163	\$145,567,271	\$12,399,536	\$22,115,848	\$6,197,975
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1996
(Jan-Dec)

507,648	\$40,086,677	\$205,013,982	\$16,932,042	\$20,808,380	\$5,105,780
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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

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

*Adjustments are reflected in the Adjusted Gross Revenue

MISSISSIPPI BELLE II

Clinton, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1991
(Jun-Dec)

103,279	\$3,222,381	\$29,111,097	\$2,768,556	\$1,348,697	\$586,375
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1992
(Jan-Dec)

194,836	\$7,346,947	\$66,364,618	\$5,898,649	\$2,352,435	\$911,864
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1993
(Jan-Dec)

254,738	\$9,926,278	\$88,377,772	\$7,522,361	\$3,136,158	\$1,311,346
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1994
(Jan-Dec)

459,072	\$17,931,733	\$147,273,120	\$12,573,299	\$10,127,466	\$2,894,383
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1995
(Jan-Dec)

716,199	\$46,881,947	\$323,410,064	\$23,269,984	\$21,124,092	\$5,223,063
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1996
(Jan-Dec)

675,785	\$58,186,780	\$348,100,067	\$24,187,372	\$19,316,633	\$4,270,924
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BELLE OF SIOUX CITY

Sioux City, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1994
(Dec)

56,643	\$1,395,813	\$10,290,586	\$1,000,280	\$2,258,944	\$558,995
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1995
(Jan-Dec)

788,686	\$19,622,004	\$146,541,102	\$14,081,415	\$29,305,813	\$7,017,676
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1996
(Jan-Dec)

751,833	\$18,611,491	\$155,895,577	\$12,031,334	\$27,887,484	\$6,823,890
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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

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
\$18,855,224	\$94,276	\$94,276	\$56,566	\$3,177,469	\$262,062

*Adjustments are reflected in the Adjusted Gross Revenue

PRESIDENT

Davenport, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
1991 (Apr-Dec)	885,007	\$32,969,660	\$236,791,500	\$25,053,353	\$10,572,639	\$4,095,603
1992 (Jan-Dec)	995,888	\$40,640,347	\$336,078,514	\$30,398,045	\$11,307,967	\$4,336,226
1993 (Jan-Dec)	1,120,085	\$36,369,692	\$310,407,314	\$25,350,783	\$10,976,457	\$3,892,913
1994 (Jan-Dec)	1,784,540	\$74,625,449	\$603,118,034	\$47,665,138	\$59,246,527	\$14,094,929
1995 (Jan-Dec)	1,924,228	\$100,431,288	\$823,585,232	\$55,173,792	\$72,249,720	\$16,175,269
1996 (Jan-Dec)	1,763,481	\$123,973,503	\$809,604,802	\$50,217,029	\$51,471,776	\$11,647,047

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
1996 (Jan-Dec)	1,637,161	\$151,453,213	\$819,775,340	\$52,433,409	\$53,357,707	\$9,626,156

PRESIDENT

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

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

*Adjustments are reflected in the Adjusted Gross Revenue

DIAMOND LADY

Bettendorf, IA

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1991
(Apr-Dec)

387,870	\$10,139,608	\$69,607,424	\$8,488,550	\$5,893,090	\$1,976,668
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1992
(Jan-Jul)

253,173	\$7,083,166	\$46,187,655	\$5,476,022	\$3,533,684	\$1,132,117
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EMERALD LADY

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

	Admissions	Slot Drop	Coin In	Slot Revenue	Table Drop	Table Revenue
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1991
(Apr-Dec)

264,243	\$6,286,847	\$42,081,467	\$5,102,236	\$2,511,497	\$1,160,895
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1992
(Jan-Jul)

202,334	\$5,375,750	\$35,735,985	\$4,202,485	\$1,648,684	\$803,295
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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

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

SIOUX CITY SUE

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

*Adjustments are reflected in the Adjusted Gross Revenue

EXCURSION BOAT REVENUE AND EXPENDITURES

EXPENDITURES FOR REGULATION

Salary and Benefits	\$860,309
Travel	20,263
State Vehicle	25,092
Office Supplies	20,668
Equipment Maintenance	2,107
Other Supplies	3,243
Printing & Binding	1,644
Communications	36,628
Rentals	2,811
Professional Services	40,663
Outside Services	744
Intra State Transfers	23,417
Advertising/Publications	194
Data Processing	130,884
Reimbursements to Other Agencies	9,749
Office Equipment	15,599
TOTAL	\$1,194,015

REVENUES TO GENERAL FUND

Annual Licensing Fees	\$136,377
Admission Fees	2,396,414
Initial Application Fees	25,000
Occupational License Fees	225,610
Manufacturers/Distributors License Fees	22,250
Fines	75,980
Gaming Tax	70,091,400
TOTAL	\$72,973,031

EXCURSION BOAT TAX REVENUES

Local Government	\$3,953,942
Gambler's Treatment	1,186,187
TOTAL	\$5,140,129