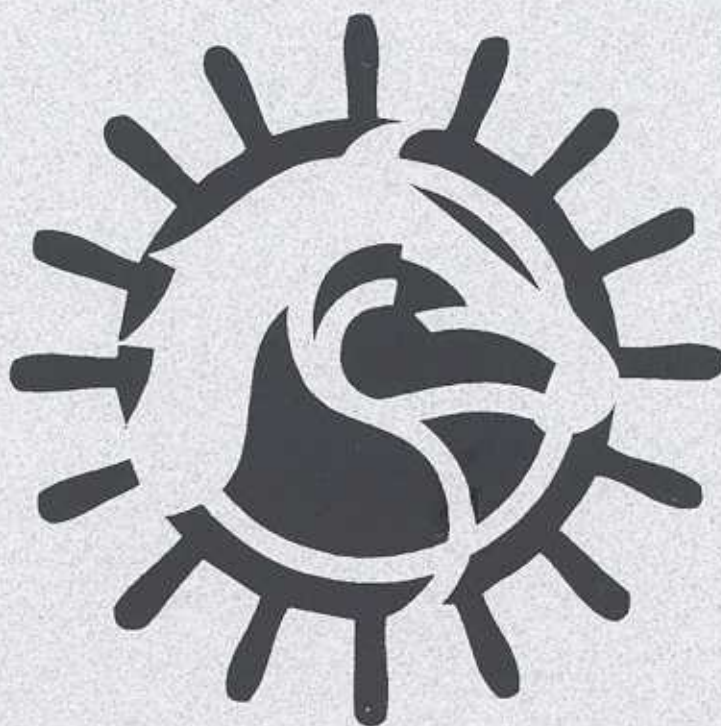


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**1994**  
**ANNUAL REPORT OF THE**



**IOWA RACING AND GAMING**  
**COMMISSION**

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## INTRODUCTION

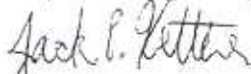
IOWA RACING AND GAMING COMMISSION  
Lucas State Office Building  
Des Moines, Iowa 50319

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

Dear Governor Branstad:

In compliance with Chapters 99D and 99F, Iowa Code, the Iowa Racing and Gaming Commission submits herewith its Annual Report, covering the period of January 1, 1994, through December 31, 1994.

Respectfully yours,



JACK P. KETTERER  
Administrator

### IOWA RACING AND GAMING COMMISSION

Richard Canella, Chair	Rita Sealock, Vice-Chair
Lorraine J. May, Member	Nancy Whittenburg, Member
Del Van Horn, Member	Jack P. Ketterer, Administrator



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## LETTER TO GOVERNOR

December 31, 1994

The Honorable Terry E. Branstad  
Governor of Iowa  
Capitol  
Local

Dear Governor Branstad:

I am pleased to have the opportunity to submit the Annual Report of the Iowa Racing and Gaming Commission (IRGC) for the calendar year 1994. Due to the significant changes made to the Iowa Code pertaining to racing and gaming, profound changes took place in the industry during the year.

The removal of the wager and loss limits for riverboats and the introduction of gambling games at racetracks required local approval by county referendum. All counties with riverboats or racetracks were required to hold referenda whether or not previously passed. All passed in May except Black Hawk County where the measure was defeated again in September. Polk County posed a riverboat measure in November which was defeated.

### Riverboat

The major legislative changes for riverboats were as follows: removal of betting and loss limits; removal of restrictions on space devoted to gaming; elimination of statutory cruise requirements effectively delegating this responsibility to the Commission to establish by rule; removal of restrictions on passenger ingress and egress when dockside.

The President Riverboat in Davenport had an extremely successful year, particularly after the legislative changes became effective. The President's market share increased significantly at the expense of the Illinois licensed boat across the Mississippi River.

The Mississippi Belle II in Clinton once again had an excellent year. It has no major Illinois competitors and has successfully captured the major share of the market in their area. In November, the current boat was replaced with a much larger boat also named Mississippi Belle II.

Catfish Bend Casino (the former Mississippi Belle II) started operations in southeast Iowa on November 18th. This gaming boat docks in Burlington for the winter months and Fort Madison during the summer. Results since the opening have met expectations and the operation appears to be successful.

On December 26th, the Miss Marquette, located at Marquette, commenced operations. This is a large newly constructed gaming boat attracting many patrons from Minnesota and Wisconsin.

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Miss Marquette's initial days of operation indicate this boat may be successful beyond expectations.

The Diamond Jo located in Dubuque opened mid May and has been very successful. However, the success was clouded by ownership conflicts, a hostile takeover attempt and a Show Cause Order issued by the Commission. The takeover attempt has been resolved and an agreement has been reached with a new management company. The Commission will proceed with the Show Cause hearing in 1995.

The Sioux City Sue in Sioux City operated with limited success during most of 1994. As of October 1, 1994, a larger riverboat, the Belle of Sioux City, replaced the Sioux City Sue, and commenced operation. On December 1, a new entity, the Belle of Sioux City, was licensed by the Commission. The larger boat, legislative changes and experienced management combined to dramatically increase revenues in this market.

The next 15 months will bring additional riverboats to Iowa. Currently the Commission has an application for an additional boat in the Quad Cities area (Bettendorf). Six applications were filed September 19th for boats in Pottawattamie County. The Commission will likely issue only one to three licenses in what should be Iowa's highest revenue producing market. The Commission will make a decision on these applications in January of 1995.

The Commission briefly addressed the possibility of limiting the number of riverboat licenses issued in the state. This subject will be addressed at Commission meetings in 1995.

### Racing

The major legislative change for the racetracks allowed the limited operation of gambling games (primarily slot machines) at licensed pari-mutuel tracks as of January 1, 1994.

Bluffs Run at Council Bluffs continued to experience declines in attendance and handle, however, at this time the levels of attendance and handle appear to be stabilizing. Bluffs Run continued to supplement its revenue by receiving wagers through simulcasting to other tracks. Bluffs Run has applied for a gaming license and expects to begin operation in March of 1995.

The renovation and expansion of the facility which includes a 32,000 square foot addition, will cost approximately \$17 million. When completed, the racing facility will include 1200 slot machines and expanded dining facilities. Employment will increase from the present level of 350 to 600. Bluffs Run Casino will be unique in providing gaming and pari-mutuel racing in one facility.

Waterloo Greyhound Park continued in Chapter 11 Bankruptcy in 1994. The live racing season of December 1993 to April 1994 suffered reduced attendance and mutuel handle. The reorganization plan developed by management provided for approximately 600 slot machines and was expected to make the operation financially viable. However, the necessary referendum was defeated twice. As a result, the Commission revoked the track's license due to lack of financial viability. The decision of the Commission has been challenged by the National Cattle Congress

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in the Bankruptcy Court. A decision by the court is expected in early 1995. The track continues to simulcast races from Bluffs Run under the automatic stay provision of the Bankruptcy Court.

Prairie Meadows in Altoona conducted a sixty day live racing meet along with year round simulcasting. Handle declined on live racing and was static on simulcasting. Prairie Meadows has applied for a gaming license and expects to begin operation in the spring of 1995. The renovation and equipment will cost approximately \$20 million. When completed, the facility will include 1100 slot machines, expanded dining facilities, and upgraded racing facilities. An additional 483 employees are planned.

Dubuque Greyhound Park continued to suffer substantial operating losses from its pari-mutuel operation. Dubuque Greyhound Park expects to apply for a gaming license and begin operations in 1995. The application for gaming was not submitted to the Commission in 1994, therefore, major details for the planned operation are not available.

Applications for gaming licenses at racetracks are expected to provide for purse supplements from gaming revenues to effectuate the spirit of the legislative changes.

In summary, the gaming industry at this time is healthy due to the recent legislative changes and can be expected to subsidize the racing side of the industry. It is providing a significant impact to the economy of Iowa with its employment opportunities, tourism and economic development. Tax revenues to the General Fund from the pari-mutuel tax and tax on adjusted gross revenues alone reached \$19,576,208 in 1994 and should increase significantly in 1995.

The main objective of the Commission continues to be maintaining the integrity of racing and gaming in the state of Iowa. We have dedicated experienced staff under the excellent leadership of Jack Ketterer. The Commission and staff work closely with the Division of Criminal Investigation and this partnership will assure the attainment of that objective.

Sincerely,

  
Richard P. Canella  
Chair

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## COMMISSION STAFF

### Des Moines

Jack P. Ketterer  
Linda Vanderloo  
Terry Hirsch  
Karyl Jones  
Chris Anderson  
Julie Herrick  
Shirley Stokes  
Jeff Skalicky  
Debbie Baker

Administrator  
Director of Racing/Administration  
Director of Riverboat  
Executive Officer I  
Accountant/Auditor  
Secretary II  
Administrative Assistant I  
Programmer/Analyst  
Secretary I

### Bluffs Run

Richard Woodsmall  
Virginia Fuller  
Lori Schultz  
Lynne Rogers  
Chris Moats  
Prickett Veterinary Clinic

Gaming Representative II  
Gaming Representative II  
Licensing Assistant  
Licensing Assistant  
Licensing Assistant  
Contract Veterinarian

### Dubuque Greyhound Park

Rhonda Dunbar  
Charles Spielman  
Cathy Dillon  
Denise Kafar  
Kathy Howard  
David Pence, DVM

Gaming Representative II  
Gaming Representative II  
Licensing Assistant  
Licensing Assistant  
Licensing Assistant  
Contract Veterinarian

### Waterloo Greyhound Park

Rachell Sturch  
Deb Aalfs  
Lisa Hamilton

Licensing Assistant  
Licensing Assistant  
Licensing Assistant

### Prairie Meadows

Lou Baranello  
Karla Wilson  
Shirley McClelland  
Brad Gordon, DVM  
Camille McArdle, DVM  
Lynn Hovda, DVM

Gaming Representative II  
Licensing Assistant  
Licensing Assistant  
Contract Veterinarian  
Contract Veterinarian  
Contract Veterinarian

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**Riverboat Staff:**

**Dubuque**

Scott Franke  
Cheryl Vetsch

Gaming Representative II  
Licensing Assistant

**Davenport**

Thomas Peters  
Betty Clark  
Debbie Douglas  
Amy Keese

Gaming Representative II  
Licensing Assistant  
Licensing Assistant  
Licensing Assistant

**Marquette**

Ramona Moody  
Sally Scarff  
Rinda Ferguson

Gaming Representative II  
Licensing Assistant  
Licensing Assistant

**Clinton**

Hal May  
Michelle Perino

Gaming Representative II  
Licensing Assistant

**Fort Madison**

Terry Allen  
Coette Gida  
Nina Lange

Gaming Representative II  
Licensing Assistant  
Licensing Assistant

**Sioux City**

Roy Paradise  
Pamela Oliver  
Jim Rossiter

Gaming Representative I  
Licensing Assistant  
Licensing Assistant



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## NEW LEGISLATION

During the 75th General Assembly, changes were made to Iowa Code Chapters 99D, pari-mutuel racing, and 99F, excursion boat gambling.

The following changes appear in 99D of the Iowa Code:

99D.7, subsection 19: Requires racing programs to indicate those horses which are treated with a legal medication for the first or subsequent time.

99D.9, subsection 1: Requires that the commission not approve the pari-mutuel licenses for Dubuque or Black Hawk counties if the proposed racing schedules conflict.

99D.11, subsection 6, paragraph b: Requires that sixty performances of nine live races each day of the season be held in order for simulcasting to occur.

99D.11, subsection 7: Increases the age limit for making a pari-mutuel wager to twenty-one.

99D.15, subsection 3, paragraph c: Changes the word track to licensee.

99D.17: Funds received shall be deposited in the general fund of the state and are subjected to the requirements.

99D.23(4): Veterinarian shall keep ongoing records of all horses that have been sick or unfit to race.

99D.24, subsection 2: Increases the age limit to twenty-one under the penalty provision for a person who knowingly permits a person under the mandated age to make a pari-mutuel wager.

99D.25(1b): Defines "Numbing" as applying of ice or freezing device or substance to the limbs of a horse or dog within two hours of the race.

99D.25(6): Struck: Phenylbutazone may not be given to a horse 96 hours before the start of the race in which he is entered.

99D.25A(7): The commission veterinarian shall check for improper drugging of a horse after the race is run.

The following changes appear in 99F of the Iowa Code:

99F: Title change to "Gambling-Excursion Boats and Racetracks"

99F.1(8) - Struck: "Excursion Season" includes the months between April and October.

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99F.1, subsection 10: Defines gambling games at racetrack enclosures.

99F.1(15) - Struck: "Off Season" includes the months November through March.

99F.1, subsection 17: Defines racetrack enclosure.

99F.4(2): Fees shall be deposited into the general fund of the state, and shall be subject to requirements.

99F.4, subsection 4: Removes the wagering and loss limits and adds language giving the Commission the power to license pari-mutuel dog and horse tracks under chapter 99F.

99F.4, subsection 17: Allows the Commission to define the excursion season, the duration of an excursion and allows passengers to embark and disembark at any time during business hours while docked.

99F.4, subsection 20: Establishes provisions for gambling games at pari-mutuel race-tracks, including, restricting licenses to those tracks in existence on January 1, 1994; admission fee; annual license fee; and gambling tax.

99F.4A: Establishes new section on gambling games at Pari-mutuel racetracks, providing for fees, licenses, and keeping of books and records.

99F.4B: This new section mandates the cooperation of the department of inspection and appeals with the division of criminal investigation in adopting of rules.

99F.5, subsection 1: Sets the minimum passenger capacity of an excursion gambling boat at 250 persons.

99F.6, subsection 4: Provides for the distribution of receipts of gambling games at pari-mutuel tracks.

99F.7(5a): Struck: No more than thirty percent of the square footage shall be used for gambling activity.

99F.7(10c): Referendum vote to be held in each county, which must pass by a majority in order to request a license to operate gambling games at a pari-mutuel racetrack. The proposition must be submitted for voter approval during the general election of 2002. This must be repeated every eight years, if not terminated before that.

99F.9: Title changed to "Wagering-Age Restriction"

99F.9(2): Strike: Maximum wagers

99F.9(3): Wagers may be placed by a person present on a boat or in a licensed

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racetrack enclosure.

99F.9(4): Legal tender may be used for wagering instead of tokens or other forms of credit.

99F.9(5): Struck: Wagering shall not be conducted with money or other negotiable currency.

99F.9(6): Increases the age limit to twenty-one, but allows persons eighteen or older to be employed in the gambling area.

99F.9(7): Struck: No gambling games can be conducted while boat is docked, unless temporarily.

99F.11: Beginning January 1, 1997, the rate on the adjusted gross revenue over three million dollars from gambling games at racetracks is twenty-two percent and will increase every year by two percent until it reaches thirty-six percent.

99F.11(3): Five percent of the adjusted gross receipts shall be deposited in the gamblers assistance fund was changed to three-tenths of one percent of the adjusted gross receipts shall be deposited in the gambler assistance fund.

99F.15(2): Changes the age from eighteen to twenty-one.

99F.15(3): Allows a person to wager or accept a wager on gambling games at a racetrack enclosure.

99F.16(2): Relates to 99F.9

99F.17(1): License fees shall be credited to the general fund of the state.

99F.17(5): The manufacturer or distributor of gambling games or implements of gambling shall provide the commission with a copy of the invoice showing the items shipped to the licensee.

99F.17A: Inspection of gambling games or implements of gambling. Games need to be inspected prior to operation.

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## COMMISSION MEETINGS

During 1994, the Iowa Racing and Gaming Commission met 11 times. In addition, 3 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 19-20, 1994 - The Commission met at Adventureland Inn in Altoona. Executive session was held. The Commission adopted amendments to Chapters 20 and 25 to indicate that original riverboat licenses would not exceed three years and would be subject to annual renewals thereafter. Gaming Development, Inc. was approved to manage the Sioux City Sue until early April when the sale is expected to be completed. The Commission approved the Sixth Amendment to the Operator's Agreement and extension of financial contracts for the Greater Dubuque Riverboat Entertainment Co., L.C. The license application of Southeast Iowa Regional Riverboat Corporation/Catfish Bend was approved. The Commission approved the license renewal applications of Clinton County Gaming Commission/Mississippi Belle II and Riverboat Development Authority/President Riverboat Casino for the period of April 1, 1994 through March 31, 1995. Pari-mutuel and riverboat contracts were approved. The riverboat admission fees approved at the November, 1993 meeting became null and void as they were based on two boats. Proposed legislation was discussed. Jack P. Ketterer was appointed as Administrator for the period of May 1, 1994 through April 30, 1998.

February 4, 1994- The Commission met by telephonic conference call. The Commission approved a simulcast contract between Bluffs Run and Prairie Meadows. Prairie Meadows will also be allowed to forward the simulcast signal from Santa Anita, Gulfstream, and Oaklawn to Bluffs Run. Approval of future simulcast contracts was delegated to the Administrator with notification of the approval being sent to the Commissioners.

March 3, 1994 - The Commission met at Prairie Meadows in Altoona. The Horse Racing Promotion Fund was divided between the Iowa Quarter Horse Racing Association and the Iowa Thoroughbred Breeders and Owners Association. The Commission approved the filing of Notice of Intended Action regarding proposed rule changes. It was determined that the simulcast contract between Bluffs Run and Prairie Meadows is appropriate and that the Interstate Horse Racing Act did not apply. Season approvals for Dubuque Greyhound Park were approved. Season approvals and contracts were approved for Prairie Meadows. An update was given on the sale of the Sioux City Sue, and the sale date was extended to May 1, 1994. Approval was granted for the Sioux City Sue excursion schedule. An update was provided regarding the financing of Catfish Bend Inc. and Greater Dubuque Riverboat Entertainment Company, L.C. Riverboat contracts were approved.

April 21, 1994- The Commission met at the Waterloo Greyhound Park in Waterloo. This was Commissioner Blair's last meeting. Prairie Meadows live racing season was changed from 90 to 60 days. Riverboat admission fees were adjusted due to the start-up of the Dubuque Diamond Jo. A stock sale between Sioux City Riverboat Corporation and Gaming Development Group

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was discussed, and the tax payment guarantee bond and management agreement were approved through May 3, 1994. Riverboat contracts were approved. The seventh amendment to the Operating Agreement between the Dubuque Racing Association and the Greater Dubuque Riverboat Entertainment Corporation was approved. Nancy Whittenburg was introduced as the new commissioner replacing Commissioner Blair. Executive Session was held.

May 11, 1994 - The Commission met by telephonic conference call. The Commission approved the stock sale agreement between Sioux City Riverboat Corporation and Gaming Development Group. The Commission also approved the lease agreement between Bennett Management and Development and Sioux City Riverboat Corporation/Gaming Development Corp.

May 18-19, 1994 - The Commission met at the Valley West Inn the afternoon of May 18th for the purpose of conducting a hearing on John Schegan's ability to receive a license in order to hold shares and/or units in the Dubuque Diamond Jo. The meeting reconvened at the Ramada Inn - Westmark Convention Center. Rule changes were discussed. Occupational license fees were approved. Riverboat contracts and excursion schedules were approved. Referendum results were discussed.

June 20, 21 & 27, 1994 - The Commission met in Des Moines, Iowa. Approved contract for Deloitte & Touche to be consultant for the casino at Prairie Meadows. Riverboat contracts were approved. A management contract between Iowa West Racing Association and AIM, Inc. for the casino at Bluffs Run was approved. After numerous speakers and discussion, the Commission approved notice of definition of video machines. The application process for pari-mutuel tracks wishing to conduct gambling games was discussed and approved. The application process for Pottawattamie County was discussed. A hearing on the suitability of John Schegan and Bill Alfredo for licensing was held. The hearings lasted from 3:00 p.m. to 6:00 p.m., June 20 and 9:00 a.m. to 1:00 a.m., June 21 and 22. The Commission concluded the hearing on June 27th entering an order finding Alfredo unsuitable for a license and Schegan unsuitable except for the purpose of allowing him to sell his shares in GDREC, a riverboat licensee in Dubuque.

July 21, 1994 - The Commission met in Des Moines, Iowa. License renewal applications and simulcast and live racing dates for 1995 were approved for Dubuque Greyhound Park and Bluffs Run, while action was deferred on Prairie Meadows and Waterloo Greyhound Park. Riverboat contracts were approved. A hearing was held on Iowa West Racing Association's non-payment of a portion of the 1993 pari-mutuel taxes. Commissioner Canella was elected as Chair, and Commissioner Sealock as Vice-Chair. Executive Session was held.

August 19, 1994 - The Commission met at the Midway Hotel in Dubuque, Iowa. Executive Session was held. Motions requesting a rehearing by John Schegan and William Alfredo were denied. Riverboat contracts were approved. President Riverboat Casinos filed a motion asking the Commission to review the exclusivity on the Missouri River granted to Sioux City until January of 1996. This issue was continued. A deadline of noon on September 19, 1994, was established for the filing of riverboat license applications for Pottawattamie County.

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August 26, 1994 - The Commission met by telephonic conference call. The amended management and lease agreement between Sioux City Riverboat Corp. and Argosy Gaming Corp. was approved with conditions.

September 15, 1994 - The Commission met in Des Moines, Iowa. Executive Session was held. An admission fee policy was established. The exclusivity issue was continued to an unspecified date in the future. Riverboat contracts were approved.

October 13, 1994 - The Commission met at the Best Western Iowan in Ft. Madison, Iowa. Executive Session was held. A rule defining "video machines" was adopted. Riverboat contracts were approved. Winter dockside schedules were approved. An appeal hearing was held regarding Jeffrey T. Rutland. The Commission upheld the Steward's and Administrative Law Judge's decision.

November 4, 1994 - The Commission met in Des Moines, Iowa. A license was granted to Marquette Gaming Corporation/Miss Marquette. The Operating Agreement between Polk County and the Racing Association of Central Iowa was approved with conditions. The Commission voted to revoke the license of the National Cattle Congress/Waterloo Greyhound Park provided the license had not been voluntarily surrendered to the Commission by the November 18th meeting. Executive Session was held.

November 18, 1994 - The Commission met in Des Moines, Iowa. Executive Session was held. Season approvals for Bluffs Run's 1995 season were approved. The Operating Agreement, including the Third Amendment between Polk County and the Racing Association of Central Iowa was approved, as well as the license renewal and race dates. No action could be taken on the license at Waterloo as a Motion had been filed in Bankruptcy Court. Riverboat contracts were approved. A management agreement between Greater Dubuque Riverboat Entertainment Co., L.C. and Gaming Development Group was approved. A license was granted to the Sioux City Riverboat Corporation/Belle of Sioux City with conditions. A hearing was held regarding the validity of the exclusivity granted to Sioux City.

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# IOWA'S RACE TRACKS

## BLUFFS RUN

Bluffs Run located in Council Bluffs, Iowa, conducted greyhound racing year round in 1994. Their season began January 4 and ended December 31, 1994, racing 452 performances.

### THE SEASON SUMMARY IS AS FOLLOWS:

#### LIVE RACING

Racing Dates.....	1/4-12/31
Number of Performances.....	452
Total Taxable Attendance.....	401,094
Total Mutuel Handle.....	\$34,455,244
Triple Wagering.....	\$14,008,737
Track Commission.....	\$9,643,803*
Breakage.....	\$129,381.26
State Tax.....	\$1,378,210
City/County Tax.....	\$344,552
Returned to Public.....	\$31,463,709*
Purses.....	\$1,830,402.64
Unclaimed Winnings.....	\$129,197.70

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

Simulcast Handle.....	\$27,914,369
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#### SIMULCASTING (Signals Received-Horse)

Simulcasting Dates.....	2/9-12/31
Number of Performances.....	766
Total Mutuel Handle.....	\$8,937,202
Breakage.....	\$66,546
State Tax.....	\$89,372
City/County Tax.....	\$89,372

\*Combined with Waterloo part of the year and Dubuque part of the year.

## BLUFFS RUN COMPARISON

	1986	1987	1988
Racing Dates	2/27-12/15	1/31-12/14	1/8-12/31
Number of Performances	377	412	457
Total Taxable Attend.	1,128,203	1,131,725	1,107,106
Total Mutuel Handle	\$122,475,778	\$123,255,538	\$122,165,062
Breakage	\$455,565	\$454,970	\$443,282
Unclaimed Winnings	\$432,748	\$428,968	\$463,478
<hr/>			
	1989	1990	1991
Racing Dates	1/6-12/31	1/4-12/31	1/4-12/31
Number of Performances	456	447	455
Total Taxable Attend.	970,150	776,676	675,629
Total Mutuel Handle	\$105,477,937	\$77,831,539	\$66,832,377
Breakage	\$379,565	\$297,682	\$288,054
Unclaimed Winnings	\$356,195	\$298,817	\$248,401
<hr/>			
	1992	1993	
Racing Dates	1/4-1/1	1/2-1/2	
Number of Performances	462	457	
Total Taxable Attend.	603,272	463,580	
Total Mutuel Handle	\$57,863,437	\$42,277,746	
Breakage	\$304,914	\$197,779	
Unclaimed Winnings	\$226,394	\$157,523	
Simulcast Handle (Live Signal Sent)	\$28,805,152	\$31,111,770	



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# IOWA'S RACE TRACKS

## DUBUQUE GREYHOUND PARK

Dubuque Greyhound Park located in Dubuque, Iowa, raced 159 performances in 1994, beginning May 7 and ending October 9, 1994.

### THE SEASON SUMMARY IS AS FOLLOWS:

#### LIVERACING

Racing Dates .....	5/7-10/9
Number of Performances .....	159
Total Taxable Attendance (See Simulcasting)	
Total Mutuel Handle .....	\$4,391,919
Triple Wagering .....	\$1,999,470
Track Commission .....	\$831,740
Breakage .....	\$19,950
State Tax .....	\$131,757
City/County Tax .....	\$43,919
Returned to Public .....	\$3,354,929
Purses .....	\$217,741
Unclaimed Winnings .....	\$46,267

#### SIMULCASTING (Signals Received-Greyhound)

Simulcasting Dates .....	1/4-12/31
Number of Performances .....	602
Total Taxable Attendance .....	97,524
Total Mutuel Handle .....	\$6,940,378
Breakage .....	\$19,908
State Tax .....	\$69,404
City/County Tax .....	\$69,404
Unclaimed Winnings .....	\$17,180

## DUBUQUE GREYHOUND PARK COMPARISON

	1985	1986	1987
Racing Dates	6/1-11/17	4/1-11/2	4/1-11/1
Number of Performances	198	236	232
Total Taxable Attendance	569,407	654,212	589,317
Total Mutuel Handle	\$41,690,178	\$63,644,286	\$65,773,036
Breakage	\$237,970	\$237,721	\$228,620
Unclaimed Winnings	\$257,508	\$240,093	\$296,965
	1988	1989	1990
Racing Dates	4/6-11/13	3/29-11/5	3/29-11/5
Number of Performances	240	238	244
Total Taxable Attendance	581,865	541,115	347,560
Total Mutuel Handle	\$66,892,630	\$65,165,531	\$41,219,405
Breakage	\$232,638	\$205,202	\$120,263
Unclaimed Winnings	\$290,015	\$301,996	\$207,319
	1991	1992	1993
Racing Dates	4/2-11/10	4/7-11/8	4/27-10/24
Number of Performances	255	249	212
Total Taxable Attendance	279,555	199,285	107,361
Total Mutuel Handle	\$28,179,552	\$19,867,762	\$7,398,008
Breakage	\$90,616	\$186,945	\$31,171
Unclaimed Winnings	\$134,732	\$101,117	\$76,512
	1993 Simulcasting		
Racing Dates	3/2-1/2/94		
Number of Performances	330		
Total Taxable Attendance	18,944		
Total Mutuel Handle	\$5,130,891		
Breakage	\$14,351		
Unclaimed Winnings	\$12,944		

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## IOWA'S RACE TRACKS

### WATERLOO GREYHOUND PARK

Waterloo Greyhound Park, located in Waterloo, Iowa, raced 110 performances beginning December 26, 1993, and ending May 1, 1994.

#### THE SEASON SUMMARY IS AS FOLLOWS:

##### LIVERACING

Racing Dates .....	12/26/93-5/1/94
Number of Performances .....	110
Total Taxable Attendance (See Simulcasting)	
Total Mutuel Handle .....	\$3,418,702
Triple Wagering .....	\$2,090,956
Track Commission .....	\$815,707
Breakage .....	\$10,238
State Tax .....	\$102,561
City/County Tax .....	\$17,948*
Returned to Public .....	\$2,594,197
Purses .....	\$140,166.78
Unclaimed Winnings .....	\$25,380

\*The City/County Tax amount for the 1993-1994 season was \$34,187. However, Blackhawk County refunded Waterloo Greyhound Park \$16,239, or 95%, of the tax revenue received from Waterloo Greyhound Park.

##### SIMULCASTING (Signals Received-Greyhounds)

Simulcasting Dates .....	1/4-12/31
Number of Performances .....	452
Total Taxable Attendance .....	74,123
Total Mutuel Handle .....	\$6,100,843
Breakage .....	\$18,087
State Tax .....	\$61,008
City/County Tax .....	\$61,008
Unclaimed Winnings .....	\$7,630.90

## WATERLOO GREYHOUND PARK COMPARISON

	1986-1987	1987-1988	1988-1989
Racing Dates	10/15/86-04/15/87	10/16/87-04/01/88	09/06/88-03/12/89
Number of Performances	213	234	222
Total Taxable Attendance	322,294	291,733	238,814
Total Mutuel Handle	\$27,433,354	\$32,427,585	\$28,993,917
Breakage	\$108,641	\$106,299	\$91,153
Unclaimed Winnings	\$134,620	\$235,944	\$136,473
	1989-1990	1990-1991	1991-1992
Racing Dates	10/11/89-04/08/90	10/11/90-04/14/91	10/10/91-04/20/92
Number of Performances	224	222	227
Total Taxable Attendance	245,725	217,752	164,437
Total Mutuel Handle	\$29,607,297	\$25,548,278	\$18,907,332
Breakage	\$ 81,864	\$ 66,357	\$170,047
Unclaimed Winnings	\$153,660	\$105,181	\$87,318
	1992-1993	1993 Simulcasting	
Racing Dates	10/23/92-05/31/93	03/02/93-01/02/94	
Number of Performances	253	358	
Total Taxable Attendance	See Simulcasting	158,371	
Total Mutuel Handle	\$12,804,286	\$5,171,674	
Breakage	\$34,467	\$2,883	
Unclaimed Winnings	\$67,964	\$5,938	

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# IOWA'S RACE TRACKS

## PRAIRIE MEADOWS

Prairie Meadows located in Altoona, Iowa, held 60 live racing performances racing May 12 through August 7.

### THE SEASON SUMMARY IS AS FOLLOWS:

#### LIVE RACING

Racing Dates .....	5/12-8/7
Number of Performances .....	60
Total Attendance (See Simulcast)	
Total Mutuel Handle .....	\$4,662,076
Track Commission .....	\$990,240
Breakage .....	\$43,043.40
Triple Wagering .....	\$854,464
Return to Public .....	\$3,628,793
Purses .....	\$1,512,799
Unclaimed Winnings .....	\$18,179

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

Simulcasting Dates .....	1/1-12/31
Number of Performances .....	1441
Attendance .....	259,778
Total Handle .....	\$32,385,946
Total Simulcast Horse Handle .....	\$19,714,160
Total Simulcast Greyhound Handle .....	\$12,671,786
Track Commission .....	\$6,780,758
Breakage .....	\$185,990
Triple Wagering .....	\$9,551,391
Return to Public .....	\$25,419,198
Purses from Dog Handle Applied to 1995 Purse Fund	
Thoroughbred .....	\$70,497
Quarterhorse .....	\$19,884
Unclaimed Winnings .....	\$78,440

## PRAIRIE MEADOWS COMPARISON

	1989	1989	1990
	Thrbd./Qtrhorse	Harness	Thrbd./Qtrhorse
Racing Dates	3/1-5/15	7/26-11/13	3/15-7/30
Number of Performances	136	34	95
Attendance	390,580	62,707	275,800
Total Mutuel Handle	\$33,397,995	\$4,550,442	\$23,340,890
Total Exotic	\$16,285,845	\$2,398,821	\$13,248,251
Track Commission	\$1,872,881	\$550,997	\$2,864,019
Breakage	\$ 342,191	\$44,785	\$ 183,717
State Tax	\$1,669,899	\$227,522	\$1,167,045
City/County Tax	\$ 333,980	\$ 45,504	\$233,409
Return to Public	\$27,060,690	\$3,681,633	\$18,892,407
Purse	\$3,119,434	\$671,250	\$1,803,429
Simulcast Handle	\$342,355	\$ 41,683	\$2,932,957

	1990	1991	1991
	Harness	Thrbd./Qtrhorse	Simulcasting
Racing Dates	8/16-10/27	3/1-9/2	3/1-12/31
Number of Performances	44	105	465
Attendance	62,812	296,713	44,768
Total Mutuel Handle	\$2,595,713	\$17,541,241	\$18,348,217
Total Exotic	\$1,670,393	\$12,666,099	\$11,610,964
Track Commission	\$326,387	\$5,389,762	\$1,615,502
Breakage	\$19,664	\$176,817	\$16,962
State Tax	\$129,786	\$0*	\$0*
City/County Tax	\$25,957	\$0*	\$0*
Return to Public	\$2,093,919	\$22,335,363	\$6,548,885
Purse	\$338,815	\$1,407,277	\$399,173
Simulcast Handle	\$2,200,985		

	1992	1993	1993
	Simulcasting	Thrbd./Qtrhorse	Simulcasting
Racing Dates	1/1-12/31	5/7-8/15	1/1-12/31
Number of Performances	929	60	1086
Attendance	245,030	See Simulcasting	282,776
Total Mutuel Handle	\$38,405,632	\$5,362,700	\$34,029,649
Track Commission	\$7,784,412	\$1,136,076	\$7,439,599
Breakage	\$123,321	\$48,013	\$135,956**
State Tax	\$0*	\$0*	\$0*
City/County Tax	\$0*	\$0*	\$0*
Return to Public	\$30,621,220	\$4,178,886	\$26,637,788
Purse		\$1,167,300	

\*99D.15(8)2 Legislation provides a tax credit in the amount of 6%, if the gross sum wagered (handle) is under \$90,000,000 at horse racing facilities, to be applied against their debt retirement or operating expenses.

\*\*These amounts are generated solely from horse simulcast races.

## 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, of 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 justify 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 1994 for the Iowa Racing and Gaming Commission.

	URINE	BLOOD
<b>Greyhound</b>		
Bluffs Run .....	5,301	
Dubuque Greyhound Park .....	2,235	
Waterloo Greyhound Park .....	1,157	
<b>Horse</b>		
Prairie Meadows .....	1,062	2,746

### POSITIVE TESTS

Chlorotetracycline .....	2
Flunixin .....	1
Hydroxypentobarbital .....	1
Hydrochlorothiazide .....	1
Lidocaine .....	1
Oxyphenbutazone .....	15
Phenylbutazone .....	22
Procaine .....	1
Tetracycline .....	3
Trimethoprim .....	4
Sulfadimethoxine .....	1
Sulfamethoxazole .....	1
Sulfamethazine .....	2
Polyethylene Glycol .....	4
<b>TOTAL POSITIVES .....</b>	<b>59</b>

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## IOWA BREEDERS' FUND

### IOWA SUPPLEMENTS

The Department of Agriculture maintains a data base 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 1994:

#### THOROUGHBRED/QUARTERHORSE

Breeder's Awards	\$47,268
Supplements	\$240,749

#### Dubuque Greyhound Park

Breeder's Awards	\$9,125.11
Supplements	\$66,455.09
Iowa Stakes	\$21,666.18
Carry-Over	\$ 8,755.73
Dog Racing Promotion Fund	\$1,820.69

#### GREYHOUNDS

##### Bluffs Run

Breeder's Awards	\$42,209.43
Supplements	\$231,097.27
Iowa Stakes	\$89,011.22
Carry-Over	\$28,815.49
Dog Racing Promotion Fund	\$7,120.90

##### Waterloo Greyhound Park

1993-1994 Season	
Breeder's Awards	\$9,001.41
Supplements	\$30,125.14
Iowa Stakes	\$11,810.59
Carry-Over	\$ 40,710.26
Dog Racing Promotion Fund	\$825.37

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 receives up to \$5,000 to carry out the racing dog adoption program pursuant to Iowa Code 99D, section 27.



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## STATEMENT OF OCCUPATIONAL TRACK LICENSES

Non-Gaming .....	759
Vendor Employee .....	106
Apprentice Jockey .....	4
Assistant Trainer .....	60
Exercise/Pony Rider .....	50
Farrier .....	6
Groom .....	89
Jockey .....	45
Jockey Agent .....	7
Kennel Helper .....	68
Outrider .....	2
Owner (racing animal) .....	1154
Racing Personnel .....	150
Tote Employee .....	21
Trainer .....	82
Veterinarian .....	11
Acct/Auditing .....	1
Association Member .....	52
Dealer .....	3
Casino Cashier/Mutuel Teller .....	286
Count Room .....	4
Security .....	105
Slots .....	18
Contract Kennel Owner .....	36
Owner/Trainer .....	113
Track Official .....	83
Auditor/Controller .....	2
Director .....	9
Manager .....	37
Supervisor .....	14
Miscellaneous .....	146
Vendor .....	71
Partnership .....	183
Corporation .....	16
Partnership/Stable Name .....	11
Stable/Kennel Name .....	33
Authorized Agent .....	6
 TOTAL OCCUPATIONAL LICENSES .....	 3843

## PARI-MUTUEL REVENUE AND EXPENDITURES

<u>EXPENDITURES FOR PARI-MUTUEL</u>	January-June	July-December
Payroll	\$409,293.50	\$379,806.71
Travel	19,069.39	14,151.00
State Vehicle	0	10.00
Office Supplies	22,576.30	17,157.37
Equipment Maintenance	2,006.03	1,958.58
Professional Supplies	3,706.26	2,005.40
Other Supplies	879.09	4,263.00
Printing & Binding	952.30	3,024.40
Communications	6,438.98	4,961.55
Rentals	1,651.93	9,286.08
Professional Services (Vets)	281,155.50	238,959.57
Outside Services	7,180.87	5,339.70
Intra Transfers	33,682.88	14,886.72
Advertising/Publications	2,856.74	473.50
Outside Repairs	2,636.00	0
Data Processing	31,853.87	15,877.30
Reimbursements to Other Agencies	424.44	448.69
Equipment	0	19.30
Office Equipment	11,184.94	828.21
TOTAL	\$837,549.02	\$713,457.08
<u>REVENUES TO GENERAL FUND</u>		
Admission Fees	\$198,651.50	\$206,120.00
Daily License Fees	127,600	117,600
Occupational License Fees	19,670	12,093
Fines	6,800	13,568
Pari-Mutuel Tax	1,474,348.23	578,785.96
TOTAL	\$1,827,069.73	\$928,166.96
Unclaimed Winnings (July 1, 1993 - June 30, 1994)	\$449,008.70	
<u>PARI-MUTUEL REVENUE TO LOCAL GOVERNMENTS</u>	\$559,990.00	\$43,919.00

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## IOWA'S WAGERING DOLLAR

### IOWA'S PARI-MUTUEL DOLLAR

Actual percentage withheld from each wagering dollar depends on the type of wager. Takeout is 16% on win, place, and show wagers; 20% on doubles (two dogs/horses races); and 22% on triples (3+ dogs/horses races). Four to six percent is paid out in pari-mutuel taxes depending on the year-end mutuel handle. The pari-mutuel licensees may request a higher percentage be withheld as follows: win, place, and show 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 assistance, and the remainder to the state general fund.

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## IOWA'S EXCURSION BOATS

### ALL EXCURSION BOATS

	1991 (Apr-Dec)	1992 (Jan-Dec)	1993 (Jan-Dec)
Admission	2,145,810	2,163,637	1,656,634
Slot Drop	67,869,901.47	77,004,091.57	53,627,703.73
Coin In	513,096,799.12	628,594,056.80	462,174,846.97
Slot Win/Loss	54,212,577.93	59,542,432.75	38,659,432.67
Table Drop	25,039,111.93	26,027,873.61	18,191,142.75
Table Win/Loss	10,363,678.40	9,831,072.51	6,566,872.49
Total Win	64,576,256.33	69,905,595.79	45,448,293.63
Tax to City	322,466.45	349,521.64	231,074.60
Tax to County	322,466.45	349,521.64	231,074.60
Tax to Gambler's Assistance	1,972,142.44	2,097,054.13	1,386,449.45
Tax to General Fund	7,621,370.80	10,056,901.53	6,246,750.01
Admission Tax	672,295.00	1,359,095.00	1,122,822.00

### 1994 (Jan-Dec)

Admission	3,160,836
Slot Drop	120,509,555.11
Coin In	970,625,362.50
Slot Win/Loss	79,696,093.28
Table Drop	102,370,057.58
Table Win/Loss	25,143,189.02
Total Win	104,911,942.22
Tax to City	524,557.09
Tax to County	524,557.09
Tax to Gambler's Assistance	1,195,719.31
Tax to General Fun	16,327,354.30
Admission Tax	776,467.00

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## IOWA'S EXCURSION BOATS

### THE MISS MARQUETTE

The Miss Marquette began operation December 26, 1994. Its home port is Marquette.

	1994 (Dec)
Admission	20,353
Slot Drop	1,009,538.45
Coin In	6,725,549.00
Slot Win/Loss	689,478.55
Table Drop	656,083.50
Table Win/Loss	97,759.00
Total Win	787,237.55
Tax to City	3,936.19
Tax to County	3,936.19
Tax to Gambler's Assist.	2,361.71
Tax to General Fund	29,127.79
Admission Tax	17,000.00

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## IOWA'S EXCURSION BOATS

### THE DUBUQUE DIAMOND JO

The Dubuque Diamond Jo began operation May 18, 1994. Its home port is Dubuque.

	1994 (Mar-Dec)
Admission	450,628
Slot Drop	16,777,059.23
Coin In	135,698,696.62
Slot Win/Loss	10,821,018.25
Table Drop	17,959,585.73
Table Win/Loss	4,122,654.73
Total Win	15,010,436.69
Tax to City	75,057.94
Tax to County	75,057.94
Tax to Gambler's Assist.	107,552.95
Tax to General Fund	2,126,364.37
Admission Tax	140,677

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## IOWA'S EXCURSION BOATS

### THE CATFISH BEND CASINOS

The Catfish Bend Casino began operation November 16, 1994. Its home ports are Fort Madison in the summer and Burlington in the winter.

**1994  
(Nov-Dec)**

Admission	75,581
Slot Drop	1,577,379.90
Coin In	11,967,173.65
Slot Win/Loss	1,210,776.96
Table Drop	2,799,306.98
Table Win/Loss	870,396.98
Total Win	2,080,245.34
Tax to City	10,401.23
Tax to County	10,401.23
Tax to Gambler's Assist.	6,240.74
Tax to General Fund	130,984.91
Admission Tax	34,000.00

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## IOWA'S EXCURSION BOATS

### THE BELLE OF SIOUX CITY

The Belle of Sioux City began operation December 1, 1994. Its home port is Sioux City.

	1994 (Dec)
Admission	56,643
Slot Drop	1,395,812.56
Coin In	10,290,585.75
Slot Win/Loss	1,000,280.49
Table Drop	2,258,944.15
Table Win/Loss	558,995.40
Total Win	1,559,275.89
Tax to City	7,796.39
Tax to County	7,796.39
Tax to Gambler's Assist.	4,677.84
Tax to General Fund	85,656.96
Admission Tax	15,178.58



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## IOWA'S EXCURSION BOATS

### THE MISSISSIPPI BELLE II

The Mississippi Belle II began operation in June 1991. Its home port is Clinton.

	1991 (Jun-Dec)	1992 (Jan-Dec)	1993 (Jan-Dec)
Admission	103,279	194,836	254,738
Slot Drop	3,222,380.75	7,346,947.45	9,926,277.53
Coin In	29,111,097.30	66,364,617.75	88,377,772.30
Slot Win/Loss	2,768,555.96	5,898,648.55	7,522,361.15
Table Drop	1,348,696.56	2,352,434.95	3,136,157.61
Table Win/Loss	586,374.52	911,864.44	1,311,345.72
Total Win	3,354,930.48	6,780,924.92	8,833,875.97
Tax to City	16,848.77	34,052.63	44,506.22
Tax to County	16,848.77	34,052.63	44,506.22
Tax to Gambler's Assist.	101,096.71	204,317.73	267,037.29
Tax to General Fund	164,036.91	739,691.75	1,074,198.81
Admission Tax	134,459.00	354,395.00	342,294.00

#### 1994 (Jan-Dec)

Admission	459,072
Slot Drop	17,931,733.07
Coin In	147,273,120.28
Slot Win/Loss	12,573,298.86
Table Drop	10,127,466.11
Table Win/Loss	2,894,382.70
Total Win	15,495,801.91
Tax to City	77,479.06
Tax to County	77,479.06
Tax to Gambler's Assist.	200,376.98
Tax to General Fund	2,393,762.27
Admission Tax	194,930.00

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# IOWA'S EXCURSION BOATS

## THE PRESIDENT

The President Riverboat Casino began operation April 1, 1991. Its home port is Davenport.

	1991 (Apr-Dec)	1992 (Jan-Dec)	1993 (Jan-Dec)
Admission	885,007	995,888	1,120,085
Slot Drop	32,969,659.78	40,640,346.75	36,369,692.25
Coin In	236,791,499.50	336,078,514.00	310,407,313.67
Slot Win/Loss	25,053,352.60	30,398,045.25	25,350,783.15
Table Drop	10,572,639.09	11,307,966.82	10,976,456.72
Table Win/Loss	4,095,602.77	4,336,225.73	3,892,913.35
Total Win	29,148,955.37	35,273,213.08	29,244,766.38
Tax to City	141,689.10	175,763.11	149,724.18
Tax to County	141,689.10	175,763.11	149,724.18
Tax to Gambler's Assistance	850,134.12	1,054,700.92	898,345.35
Tax to General Fund	3,835,711.84	5,275,062.74	4,441,175.06
Admission Tax	134,459.00	354,395.00	342,294.00

### 1994 (Jan-Dec)

Admission	1,784,540
Slot Drop	74,625,449.20
Coin In	603,118,033.55
Slot Win/Loss	47,665,137.65
Table Drop	59,246,526.66
Table Win/Loss	14,094,928.51
Total Win	61,765,729.17
Tax to City	308,828.69
Tax to County	308,828.69
Tax to Gambler's Assistance	786,444.07
Tax to General Fund	10,599,044.39
Admission Tax	194,930.00

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## IOWA'S EXCURSION BOATS

### THE DIAMOND LADY

	1992 (Jan-July)	1991 (Apr-Dec)
Admission	253,173	387,870
Slot Drop	7,083,165.69	10,139,607.40
Coin In	46,187,654.80	69,607,424.25
Slot Win/Loss	5,476,021.98	8,488,549.84
Table Drop	3,533,683.50	5,893,090.13
Table Win/Loss	1,132,117.25	1,976,668.01
Total Win	6,608,139.73	10,465,217.85
Tax to City	33,032.89	52,326.01
Tax to County	33,032.89	52,326.01
Tax to Gambler's Assistance	198,197.29	351,296.15
Tax to General Fund	1,021,958.21	1,201,846.48
Admission Tax	147,955.00	134,459.00

### THE EMERALD LADY

Admission	202,334	264,243
Slot Drop	5,375,749.93	6,286,846.98
Coin In	35,735,985.00	42,081,467.37
Slot Win/Loss	4,202,485.39	5,102,236.02
Table Drop	1,648,683.83	2,511,497.28
Table Win/Loss	803,294.83	1,160,894.53
Total Win	5,028,516.22	6,263,130.55
Tax to City	25,598.68	31,317.01
Tax to County	25,598.68	31,317.01
Tax to Gambler's Assistance	153,592.18	187,902.10
Tax to General Fund	776,639.81	479,049.53
Admission Tax	147,955.00	134,459.00

## IOWA'S EXCURSION BOATS

### THE DUBUQUE CASINO BELLE

	1993 (Jan-Mar)	1992 (Jan-Dec)	1991 (Apr-Dec)
Admission	127,307	517,406	505,411
Slot Drop	3,918,351.20	16,557,881.75	15,251,406.56
Coin In	34,414,600.25	144,227,285.25	135,505,310.70
Slot Win/Loss	3,099,491.05	13,567,231.58	12,799,883.51
Table Drop	1,970,106.40	7,185,104.51	4,713,188.87
Table Win/Loss	565,817.90	2,647,570.26	2,544,138.57
Total Win	3,892,456.19	16,214,801.84	15,344,022.08
Tax to City	19,462.26	81,074.33	80,285.56
Tax to County	19,462.26	81,074.33	80,285.56
Tax to Gambler's Assistance	116,773.68	486,246.01	481,713.36
Tax to General Fund	622,790.00	2,243,549.02	1,940,726.04
Admission Tax	103,880.00	354,395.00	134,459.00

### THE SIOUX CITY SUE

	1994 (Jan-Nov)	1993 (Jan-Dec)
Admission	314,019	154,504
Slot Drop	7,192,582.70	3,413,382.75
Coin In	55,552,203.65	28,975,160.75
Slot Win/Loss	5,736,102.52	2,686,797.32
Table Drop	9,322,144.45	2,108,422.02
Table Win/Loss	2,504,071.70	796,795.52
Total Win	8,213,215.67	3,477,195.09
Tax to City	41,057.59	17,381.94
Tax to County	41,057.59	17,381.94
Tax to Gambler's Assistance	88,065.02	104,293.13
Tax to General Fund	962,413.61	108,586.14
Admission Tax	179,751.42	334,354.00

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## STATEMENT OF OCCUPATIONAL EXCURSION BOAT GAMBLING LICENSES

Non-Gaming.....	1920
Vendor Employee.....	658
Acct/Auditing.....	47
Association Member.....	44
Dealer.....	1194
Casino Cashier/Mutuel Teller.....	386
Count Room.....	107
Security.....	365
Slots.....	526
Surveillance.....	101
Track Official.....	4
Auditor/Controller.....	15
Captain/Boat Pilot.....	48
Director.....	48
Manager.....	171
Officers/Corp. Bd. Dir.....	29
Supervisor.....	387
Miscellaneous.....	205
Vendor.....	115

TOTAL OCCUPATIONAL LICENSES..... 6370

## EXCURSION BOAT GAMBLING REVENUE AND EXPENDITURES

<u>EXPENDITURES FOR EXCURSION BOAT GAMBLING</u>	January-June	July-December
Payroll	\$159,406.53	\$213,714.94
Travel	11,455.61	20,769.12
State Vehicle	311.49	807.48
Office Supplies	2,712.55	6,728.25
Equipment Maintenance	732.53	715.46
Other Supplies	1,748.38	5,968.20
Printing & Binding	36.85	1,071.54
Communications	7,832.50	6,977.98
Rentals	431.50	12,490.75
Utilities	102.25	80.58
Professional Services (Gaming Lab)	(838.79)	(64,740.41)
Outside Services	692.94	28.50
Intra Transfers	17,404.88	8,743.17
Advertising & Publicity	147.03	137.60
Outside Repairs	352.00	0
Data Processing	9,855.57	15,963.64
Reimbursements to Other Prg	249.47	412.59
Office Equipment	7,391.94	5,131.31
TOTAL	\$220,025.23	\$235,000.70

### REVENUES TO GENERAL FUND

Admission Fees	\$307,803.00	\$468,664.00
Initial Application Fee	75,000.00	200,000.00
Occupational License Fees	33,625.00	62,045.00
Manufacturers, Distributors License Fees	18,250.00	4,500.00
Fines	950.00	1,800.00
Excursion Boat Tax	4,643,794.00	11,683,560.30
TOTAL	\$5,079,422.00	\$12,420,569.30

### EXCURSION BOAT TAX REVENUES

Local Government	315,953.08	733,161.10
Gambler's Assistance	947,858.57	247,860.74
TOTAL	\$1,263,811.65	\$981,021.84