

**Iowa Riverboats and Racetracks
Statement of Economic Impact on State of Iowa
For the Period of January 1 to December 31, 2016**

| | Iowa Vendors/Source | Specialized Source/ | | | Total |
|---|-------------------------|----------------------|----------------------|----------------------|-------------------------|
| | | Gaming Equipment | Necessary | Other(s) | |
| | | A | B | C | |
| Payroll & Related Expenses: | | | | | |
| Salaries & Wages | 227,735,013.08 | 0.00 | 0.00 | 0.00 | 227,735,013.08 |
| Employee Benefits | 61,320,934.73 | 0.00 | 0.00 | 246,662.86 | 61,567,597.59 |
| Total Payroll & Related Expenses | 289,055,947.81 | 0.00 | 0.00 | 246,662.86 | 289,302,610.67 |
| Category Percentage | 99.91% | 0% | 0.00% | 0.09% | |
| Iowa Percentage | 99.91% | | | 0.09% | |
| Equipment, Supplies & Services: | | | | | |
| Gaming related equipment & supplies | 9,262,515.50 | 45,678,516.59 | 0.00 | 0.00 | 54,941,032.09 |
| Other supplies & Services | 269,325,069.62 | 0.00 | 28,448,010.03 | 74,520,171.48 | 372,293,251.13 |
| Total Operating Expenses | 278,587,585.12 | 45,678,516.59 | 28,448,010.03 | 74,520,171.48 | 427,234,283.22 |
| Category Percentage | 65.21% | 10.69% | 6.66% | 17.44% | |
| Iowa Percentage | 78.90% | | | 21.10% | |
| Statutory Required Payments: | | | | | |
| Gaming tax & Admission fees | 341,791,605.24 | 0.00 | 0.00 | 0.00 | 341,791,605.24 |
| Payroll taxes - Federal & State | 25,213,172.07 | 0.00 | 0.00 | 0.00 | 25,213,172.07 |
| Taxes - Other | 36,341,247.70 | 0.00 | 0.00 | 22,062.90 | 36,363,310.60 |
| Total Statutory Required Expenses | 403,346,025.01 | 0.00 | 0.00 | 22,062.90 | 403,368,087.91 |
| Category Percentage | 99.99% | 0.00% | 0.00% | 0.01% | |
| Iowa Percentage | 99.99% | | | 0.01% | |
| Charitable Contribution/Donation | | | | | |
| Not-for-Profit Contribution | 45,990,374.03 | 0.00 | 0.00 | 0.00 | 45,990,374.03 |
| Donation(s) - Other | 6,141,230.88 | 0.00 | 0.00 | 99,861.00 | 6,241,091.88 |
| Other(s) - City/County Contributions | 36,909,896.85 | 0.00 | 0.00 | 0.00 | 36,909,896.85 |
| Total Charitable/Donations | 89,041,501.76 | 0.00 | 0.00 | 99,861.00 | 89,141,362.76 |
| Category Percentage | 99.89% | 0.00% | 0.00% | 0.11% | |
| Iowa Percentage | 99.89% | | | 0.11% | |
| Total Economic Impact | 1,060,031,059.70 | 45,678,516.59 | 28,448,010.03 | 74,888,758.24 | 1,209,046,344.56 |
| Economic Impact Percentage by Category | 87.67% | 3.78% | 2.35% | 6.19% | |
| Percentage by Source | 87.67% | 3.78% | 8.55% | | |
| Iowa Percentage | 93.40% | | | 6.60% | |

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Statement of Economic Impact on State of Iowa
For the Period January 1 to December 31, 2016

| | Iowa Vendors/Source | Specialized Source/ | | | Total |
|---|----------------------|---------------------|-------------------------|----------------------|----------------------|
| | | Gaming Equipment | Non Iowa Vendors/Source | | |
| | | | A | Necessary B | |
| Payroll & Related Expenses: | | | | | |
| Salaries & Wages | 12,571,332.88 | 0.00 | 0.00 | 0.00 | 12,571,332.88 |
| Employee Benefits | 3,377,079.20 | 0.00 | 0.00 | 0.00 | 3,377,079.20 |
| Total Payroll & Related Expenses | 15,948,412.08 | 0.00 | 0.00 | 0.00 | 15,948,412.08 |
| Category Percentage | 100.00% | 0% | 0% | 0.00% | |
| Iowa Percentage | 100.00% | | | 0.00% | |
| Equipment, Supplies & Services: | | | | | |
| Gaming related equipment & supplies | 1,930,303.18 | 2,717,267.92 | 0.00 | | 4,647,571.10 |
| Other supplies & Services | 27,210,521.12 | | 496,065.77 | 21,405,538.66 | 49,112,125.55 |
| Total Operating Expenses | 29,140,824.30 | 2,717,267.92 | 496,065.77 | 21,405,538.66 | 53,759,696.65 |
| Category Percentage | 54.21% | 5.05% | 0.92% | 39.82% | |
| Iowa Percentage | * 57.65% | | | 42.35% | |
| Statutory Required Payments: | | | | | |
| Gaming tax & Admission fees | 17,607,157.79 | 0.00 | 0.00 | 0.00 | 17,607,157.79 |
| Payroll taxes - Federal & State | 1,287,482.64 | 0.00 | 0.00 | 0.00 | 1,287,482.64 |
| Taxes - Other | 6,193,740.07 | 0.00 | 0.00 | 0.00 | 6,193,740.07 |
| Total Statutory Required Expenses | 25,088,380.50 | 0.00 | 0.00 | 0.00 | 25,088,380.50 |
| Category Percentage | 100.00% | 0.00% | 0.00% | 0.00% | |
| Iowa Percentage | 100.00% | | | 0.00% | |
| Charitable Contribution/Donation | | | | | |
| Not-for-Profit Contribution | 3,014,923.52 | 0.00 | 0.00 | 0.00 | 3,014,923.52 |
| Donation(s) - Other | 13,901.29 | 0.00 | 0.00 | 0.00 | 13,901.29 |
| Other(s) - City/County Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Charitable/Donations | 3,028,824.81 | 0.00 | 0.00 | 0.00 | 3,028,824.81 |
| Category Percentage | 100.00% | 0.00% | 0.00% | 0.00% | |
| Iowa Percentage | 100.00% | | | 0.00% | |
| Total Economic Impact | 73,206,441.69 | 2,717,267.92 | 496,065.77 | 21,405,538.66 | 97,825,314.04 |
| Economic Impact Percentage by Category | 74.83% | 2.78% | 0.51% | 21.88% | |
| Percentage by Source | 74.83% | 2.78% | 22.39% | | |
| Iowa Percentage | * 77.38% | | | 22.62% | |

*Total Iowa percentage is lower than prior years due to vendors associated with the new land based casino. We estimate that of the total \$35.8MM related to the build, \$17.7MM can be attributed to the Non-Iowa Other category. This causes our overall percentage to drop to 77.38%. Excluding this spend the percentage would rise to 95.18%.

Sally Rogers
Senior Director of Finance
IOC Bettendorf