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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Information about Form 990 and its instructions is at [www.irs.gov/form990](#)

OMB No 1545-0047

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016 , and ending 12-31-2016

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final

☒ Return/terminated

☐ Amended return

☐ Application pending

C Name of organization

Dubuque Racing Association Ltd

Doing business as

Number and street (or P O box if mail is not delivered to street address)Room/suite

1855 Greyhound Park Drive

City or town, state or province, country, and ZIP or foreign postal code

Dubuque, IA 52001

F Name and address of principal officer

JESUS AVILES

1855 GREYHOUND PARK DRIVE

DUBUQUE, IA 52001

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

D Employer identification number

42-1235183

E Telephone number

(563) 582-3647

G Gross receipts \$ 61,195,805

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW DRADUBUQUE COM

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1985

M State of legal domicile IA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

OPERATION OF A CASINO GAMING FACILITY WITH PROFITS DISTRIBUTED TO THE CITY AND COUNTY OF DUBUQUE AND LOCAL NONPROFIT ORGANIZATIONS TO LESSEN THE BURDEN OF GOVERNMENT AND PROMOTE SOCIAL WELFARE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

JESUS AVILES CEO & PRESIDENT

Type or print name and title

2017-02-28

Date

Paid Preparer Use Only

Print/Type preparer's name

RANDOLPH J MIHM CPA

Preparer's signature

RANDOLPH J MIHM CPA

Date

2017-02-28

Check ☐ if self-employed

PTIN P00142017

Firm's name ▶ Honkamp Krueger & Co PC

Firm's EIN ▶ 42-0946155

Firm's address ▶ P O Box 699

Phone no (563) 556-0123

Dubuque, IA 520040699

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

OPERATION OF A CASINO GAMING FACILITY WITH PROFITS DISTRIBUTED TO THE CITY OF DUBUQUE AND LOCAL NONPROFIT ORGANIZATIONS TO LESSEN THE BURDEN OF GOVERNMENT AND PROMOTE SOCIAL WELFARE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code)	(Expenses \$ 228	including grants of \$	(Revenue \$ 2,983,349)
Sponsorship of a casino gambling operation and support, including maintenance of grounds and facility, of a pari-mutuel dog racing facility owned and operated by another party, with profits distributed to the City of Dubuque and local nonprofit organizations				

4b	(Code)	(Expenses \$ 27,006,579	including grants of \$ 4,399,192	(Revenue \$ 2,326,754)
OPERATION OF A CASINO GAMING FACILITY WITH PROFITS DISTRIBUTED TO THE CITY OF DUBUQUE AND LOCAL NONPROFIT ORGANIZATIONS				

4c	(Code)	(Expenses \$ 4,802,427	including grants of \$	(Revenue \$ 5,219,896)
OPERATION OF A HOTEL AND RESTAURANT FACILITY ADJACENT TO ASSOCIATION'S CASINO				

4d	Other program services (Describe in Schedule O)			
	(Expenses \$	including grants of \$	(Revenue \$	)

4e	Total program service expenses	31,809,234
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 🗑️	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> 🗑️	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 🗑️	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 🗑️	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 🗑️	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 🗑️	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 🗑️	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 🗑️	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 🗑️	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 🗑️	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 🗑️	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 🗑️	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 🗑️	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 🗑️	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 🗑️	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) 🗑️	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 🗑️	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 🗑️	19 Yes	

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	133	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	4,747	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	452	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		No
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: IA

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 ▶ WILLIAM J EICHORN 1855 GREYHOUND PARK DRIVE DUBUQUE, IA 52001 (563) 582-3647

Check if Schedule O contains a response or note to any line in this Part VII ☐

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

[illegible]

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	1,490,362	0	173,591

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a					
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$ _____						
	h Total. Add lines 1a-1f ▶						
Program Service Revenue			Business Code				
	2a Hotel Revenue		713200	3,815,051	3,815,051		
	b Admission Fee		713200	2,983,349	2,983,349		
	c Ticket Sales - Entertainment		713200	284,006	284,006		
	d Cash Advance Commission		713200	74,564	74,564		
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶		7,156,970				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		68,697			68,697	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
	c Rental income or (loss)						
		d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			48,001				
		b Less cost or other basis and sales expenses					
			5,417				
	c Gain or (loss)		42,584				
		d Net gain or (loss) ▶		42,584			42,584
		8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a					
		b Less direct expenses b					
	c Net income or (loss) from fundraising events . . . ▶						
9a Gross income from gaming activities See Part IV, line 19 a							
	b Less direct expenses b						
	c Net income or (loss) from gaming activities . . . ▶		25,282,716			25,282,716	
10a Gross sales of inventory, less returns and allowances a							
	b Less cost of goods sold b						
	c Net income or (loss) from sales of inventory . . . ▶		2,952,319	2,952,319			
Miscellaneous Revenue		Business Code					
11a ATM Surcharge		713200	379,414	379,414			
b Misc		713200	41,296	41,296			
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶			420,710				
12 Total revenue. See Instructions ▶			35,923,996	10,529,999	0	25,393,997	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	4,399,192	4,399,192		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	1,563,201		1,563,201	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	10,836,518	10,541,639	294,879	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	421,503	354,716	66,787	
9 Other employee benefits.	1,957,801	1,797,966	159,835	
10 Payroll taxes.	1,269,102	1,078,929	190,173	
11 Fees for services (non-employees):				
a Management.	131,719		131,719	
b Legal.	201,709		201,709	
c Accounting.	60,876		60,876	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	585,925	585,925		
12 Advertising and promotion.	2,132,864	2,132,864		
13 Office expenses.	127,539	127,539		
14 Information technology.	169,451	169,451		
15 Royalties.				
16 Occupancy.	2,479,287	2,479,287		
17 Travel.	32,196	32,196		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	748,026	748,026		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,079,345	4,079,345		
23 Insurance.	463,926	463,926		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a Supplies.	557,362	557,362		
b Lease Expense.	501,393	501,393		
c Entertainment.	422,298	422,298		
d Franchise Fee.	271,676	271,676		
e All other expenses.	1,065,504	1,065,504		
25 Total functional expenses. Add lines 1 through 24e.	34,478,413	31,809,234	2,669,179	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		2,763,040	1	3,630,464
	2	Savings and temporary cash investments		9,137,093	2	7,604,464
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		331,502	4	339,621
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		170,330	8	144,238
	9	Prepaid expenses and deferred charges		431,845	9	682,386
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	106,070,966		
	b	Less: accumulated depreciation	10b	63,286,183		
				43,433,955	10c	42,784,783
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11		5,661	12	5,661
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		2,633,292	14	2,419,999
15	Other assets. See Part IV, line 11		773,547	15	861,807	
16	Total assets. Add lines 1 through 15 (must equal line 34)		59,680,265	16	58,473,423	
Liabilities	17	Accounts payable and accrued expenses		4,839,102	17	4,803,009
	18	Grants payable			18	
	19	Deferred revenue		33,669	19	29,575
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		19,840,157	23	18,206,794
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		9,245,724	25	8,266,849
	26	Total liabilities. Add lines 17 through 25		33,958,652	26	31,306,227
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		25,721,613	27	27,167,196
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
33	Total net assets or fund balances		25,721,613	33	27,167,196	
34	Total liabilities and net assets/fund balances		59,680,265	34	58,473,423	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	35,923,996
2	Total expenses (must equal Part IX, column (A), line 25)	2	34,478,413
3	Revenue less expenses Subtract line 2 from line 1	3	1,445,583
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,721,613
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	27,167,196

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 42-1235183
Name: Dubuque Racing Association Ltd

Form 990 (2016)

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
AMBER STADEL AT LARGE MEMBER	1 00	X						0	0	0
Daryl Klein member	1 00	X						0	0	0
Doug Horstmann member	1 00	X						0	0	0
GARY DOLPHIN AT LARGE MEMBER	1 00	X						0	0	0
HAROLD KNUSEN MEMBER	1 00	X						0	0	0
JILL REIMER MEMBER	1 00	X						0	0	0
KEVIN LYNCH MEMBER	1 00	X						0	0	0
MIKE DONOHUE MEMBER	1 00	X						0	0	0
Paula Wolfe Member	1 00	X						0	0	0
RIC JONES MEMBER	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A)

(B)

(C)

(D)

(E)

(F)

Name and Title	Average hours per week (list any hours for related organizations below dotted line)	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RITA MOHR MEMBER	1 00	X						0	0	0
RON HERRIG MEMBER	1 00	X						0	0	0
ROY BUOL MEMBER	1 00	X						0	0	0
SCOTT ZARTMAN MEMBER	1 00	X						0	0	0
SUE BALSAMO MEMBER	1 00	X						0	0	0
BARBARA O'HEA SECRETARY	5 00			X				0	0	0
DAN KRUSE TREASURER	5 00			X				0	0	0
JESUS AVILES CEO & PRESIDENT	60 00			X				715,725	0	48,018
LORI THIELEN PAST CHAIR	5 00			X				0	0	0
MICHAEL VAN MILLIGEN CITY MANAGER	1 00			X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD DICKINSON 1ST VICE CHAIR	5 00			X				0	0	0
RUSTY KNIGHT CHAIR	5 00			X				0	0	0
brian rakestraw director of casino operati	50 00					X		177,941	0	19,872
BRIAN SOUTHWOOD ASST VP OF GRANTS & SPECIA	50 00					X		181,811	0	28,616
DAVID ESAU DIRECTOR OF TABLE GAMES	50 00					X		132,271	0	26,077
TAMI CONZETT DIRECTOR OF GUEST SERVICES	50 00					X		124,653	0	23,526
WILLIAM EICHHORN director of finance	50 00					X		157,961	0	27,482

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2016

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization Dubuque Racing Association Ltd	Employer identification number 42-1235183
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If "Yes," describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file Form 1120-POL for this year?	☐ Yes ☐ No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)**(a)** Filing
organization's
totals**(b)** Affiliated
group totals

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a If zero or less, enter -0-

i Subtract line 1f from line 1c If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ Yes ☐ No**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
Part II-B, Line 1	LOBBYING ACTIVITIES IN THE AMOUNT OF \$80,000 NOT SUBJECT TO SECTION 162(E)

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493068007367

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
Dubuque Racing Association Ltd

Employer identification number
42-1235183

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

(a) Donor advised funds

(b) Funds and other accounts

1

Total number at end of year

2

Aggregate value of contributions to (during year)

3

Aggregate value of grants from (during year)

4

Aggregate value at end of year

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes

☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes

☐ No

Part II

Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

2a

2b

2c

2d

Held at the End of the Year

a

Total number of conservation easements

b

Total acreage restricted by conservation easements

c

Number of conservation easements on a certified historic structure included in (a)

d

Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4

Number of states where property subject to conservation easement is located ►

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes

☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes

☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1

► \$

(ii) Assets included in Form 990, Part X

► \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2016

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		12,901,340	1,160,676	11,740,664
c Leasehold improvements		40,491,842	14,324,517	26,167,325
d Equipment		36,447,283	31,961,767	4,485,516
e Other		16,230,501	15,839,223	391,278
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				42,784,783

Part VII

Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b.
See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII

Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c.
See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Accrued Grants	4,620,647
Cessation Fee	3,646,202
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	8,266,849

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	61,116,568
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	25,303,853
e	Add lines 2a through 2d	2e	25,303,853
3	Subtract line 2e from line 1	3	35,812,715
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	111,281
c	Add lines 4a and 4b	4c	111,281
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	35,923,996

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	52,597,826
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	25,267,585
e	Add lines 2a through 2d	2e	25,267,585
3	Subtract line 2e from line 1	3	27,330,241
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	7,148,172
c	Add lines 4a and 4b	4c	7,148,172
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	34,478,413

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 42-1235183
Name: Dubuque Racing Association Ltd

Supplemental Information

Return Reference	Explanation
Part X, Line 2	The Association is exempt from income taxes other than unrelated business income under section 501(c)(4) of the Internal Revenue code and a similar section of the state income tax law. The Association is also exempt from state income tax. Management has determined that the Association does not have any uncertain tax positions and associated unrecognized benefits that would materially impact the financial statements or related disclosures.

Supplemental Information	
Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	cogs 2,480,873 GAMING EXPENSES 22,786,712 Portion of Other income included in Gaming Expenses 36,268

Supplemental Information	
Return Reference	Explanation
Part XI, Line 4b - Other Adjustments	Investment income 68,697 Gain on disposal of fixed assets 42,584

Supplemental Information	
Return Reference	Explanation
Part XII, Line 2d - Other Adjustments	cogs 2,480,873 GAMING EXPENSES 22,786,712

Supplemental Information	
Return Reference	Explanation
Part XII, Line 4b - Other Adjustments	PROMOTIONAL ALLOWANCES INCLUDED IN GAMING REVENUE 7,148,172

Supplemental Information Regarding Fundraising or Gaming Activities

2016

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
▶ Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Employer identification number

42-1235183

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		(event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Direct Expenses	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
Direct Expenses	1 Gross revenue			48,069,428	48,069,428	
	2 Cash prizes			10,487,396	10,487,396	
	3 Noncash prizes					
	4 Rent/facility costs			4,983,818	4,983,818	
	5 Other direct expenses			7,315,498	7,315,498	
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☒ No		
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶					22,786,712
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					25,282,716

9 Enter the state(s) in which the organization conducts gaming activities IA

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? ☒ **Yes** ☐ **No**
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☒ **No**
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|--------------------------------------|------------|-----------|
| a The organization's facility | 13a | 100 000 % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► WILLIAM J EICHHORN

Address ► 1855 GREYHOUND PARK DRIVE
DUBUQUE, IA 52001

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☒ **No**
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c** If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► JESUS AVILES

Gaming manager compensation ► \$ 754,302

Description of services provided ► OVERSEES ALL OPERATIONS OF THE CASINO

☐ Director/officer ☒ Employee ☐ Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☒ **Yes** ☐ **No**
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ 4,064,192

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference

Explanation

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493068007367

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Dubuque Racing Association Ltd

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Employer identification number
42-1235183

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes

☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

133

3

Enter total number of other organizations listed in the line 1 table

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Part I, Line 2	GRANT APPLICATIONS ARE REVIEWED AND APPROVED AN ORGANIZATION MUST PROVIDE DOCUMENTATION THAT GRANT MONIES WERE SPENT IN ACCORDANCE WITH THE APPROVED PURPOSE THE DUBUQUE RACING ASSOCIATION VP OF GRANTS AND SPECIAL PROJECTS ALSO PERFORMS SITE VISITS TO ENSURE THAT MONIES ARE BEING SPENT FOR THE PROPER PURPOSE

Additional Data

Software ID:
Software Version:
EIN: 42-1235183
Name: Dubuque Racing Association Ltd

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF DUBUQUE 50 W 13TH STREET DUBUQUE, IA 52001	42-6004596	CITY OF DUBUQUE	2,175,641				CHARITABLE CONTRIBUTION SET ASIDE FOR THE CITY OF DUBUQUE
Alzheimers Association 300 Main Street Suite 120 Dubuque, IA 52001	13-3039601	501(C)(3)	5,000				For the general purpose of the charity
America's River Corporation 300 Main Street Suite 120 Dubuque, IA 52001	83-0362812	501(C)(3)	25,000				America's River Festival Enhancements

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMVETS Post 62 Andrew PO BOX 271 Andrew, IA 52030	42-0643427	501(C)(3)	10,000				Funding for Phase 2 of Jackson County Veterans Memorial Park
Andrew Fire Department 17 N Marion Street Andrew, IA 52030	42-1179624	501(C)(3)	5,000				Funding Request for Purchase of Gear for Andrew Fire Department
Aquin Catholic Elementary School 608 3rd Avenue NW Cascade, IA 52033	42-0859383	501(C)(3)	5,000				Restroom Revovations- Accessibility, Sfety, and Aesthetics

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Area Residential Care 3355 Kennedy Cicle DUBUQUE, IA 52002	42-0936800	501(C)(3)	12,500				Advancing Technology to Assist Quality of Care
Audubon School 605 Lincoln Avenue Dubuque, IA 52001	42-6001531	501(C)(3)	9,850				Ipads
Bell Tower Productions 2728 Asbury Road DUBUQUE, IA 52001	87-0690005	501(C)(3)	7,500				Computerized Ticketing System

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Benton Fire Department PO BOX 64 Benton, WI 53803	39-6089480	501(C)(3)	5,000				Benton Fire Department Building Upgrade Project
Bernard Community Fire Department PO Box 13 Bernard, IA 52032	42-1215117	501(C)(3)	5,000				Equipment for drafting water
Bi-County Ambulance Inc 1503 6th St SE Dyersville, IA 52040	42-1269394	501(C)(3)	5,000				Automatic Blood Pressure Monitor and Capnography Acquisition

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Boys and Girls Club of Greater Dubuque 1299 Locust Street Dubuque, IA 52001	42-0710263	501(C)(3)	15,000				Energy Saving Project - Going Green
Camp Albrecht Acres of The Midwest PO Box 50 Sherrill, IA 52073	42-1125110	501(C)(3)	13,406				Communication HD
Camp Courageous of Iowa PO Box 418 Monticello, IA 52310	23-7210932	501(C)(3)	20,000				Camp Courageous Bowling Alley Project

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Carnegie Stout Public Library Foundation PO Box 27 Dubuque, IA 52004	42-1452704	501(C)(3)	7,500				Furnishing & Equipment for Maker Space
Cascade Elementary School 110 Harrison Street SE Cascade, IA 52033	42-6039078	501(C)(3)	6,329				Stand up desks
City of Asbury 5080 Asbury Road Asbury, IA 52002	42-0999835	501(C)(3)	5,000				Asbury Safety Camera Initiative

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
City of Bellevue 106 N Third St Bellevue, IA 52031	42-6004273	501(C)(3)	15,000				Bellevue South Phase I- Pedestrian Bridge
City of Cascade PO Box 400 Cascade, IA 52033	42-6004327	501(C)(3)	15,000				power lift cot with auto load
City of Epworth 191 Jacoby Drive Epworth, IA 52045	42-6004644	501(C)(3)	10,000				East Playground

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
City of Preston PO Box 37 Preston, IA 52069	42-6005133	501(C)(3)	5,000				Westside Park Basketball Court Project
City of Worthington 216 1st Ave W Worthington, IA 52078	42-6039555	501(C)(3)	5,000				Digital Community Message Sign
City of Zwingle 80 Walnut Street - POBox 527 Zwingle, IA 52079	42-1184961	501(C)(3)	5,000				Lift Station Project

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Clarke University 1550 Clarke Drive Dubuque, IA 52001	42-0680408	501(C)(3)	10,000				Isidore Computer Lab
Colts Drum and Bugle Corps 1101 Central Avenue Dubuque, IA 52001	42-1057444	501(C)(3)	10,000				Colt Cadets Mobile Kitchen
Cuba City High School 101 North School Street Cuba City, WI 53807	04-5003911	501(C)(3)	5,035				Exploring the World of Computer Science Principles

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Delaware County Fair Society PO Box 243 Manchester, IA 52057	42-6004911	501(C)(3)	5,000				Dairy Barn Restoration
Delhi Fire Department PO Box 2 Delhi, IA 52223	20-4497861	501(C)(3)	5,000				New Air Pack Bottles for SCBA
Divine Word College 102 Jacoby Drive Epworth, IA 52045	42-0788226	501(C)(3)	10,000				Replacing original freezers and coolers in kitchen

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Drexler Middle School 405 Third Avenue NE Farley, IA 52046	42-6039078	501(C)(3)	13,899				Outdoor classroom
Dubuque Arboretum Association Inc 3800 Arboretum Drive Dubuque, IA 52001	42-1160989	501(C)(3)	12,500				Handicapped Accessible Walkways
Dubuque Area Labor Harvest 2617 New Haven Street Dubuque, IA 52001	42-1321098	501(C)(3)	10,000				Food Giveaways and Hot Meal Program

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Dubuque Arts Council 2728 Asbury Road Suite 220 DUBUQUE, IA 52001	42-1051941	501(C)(3)	5,000				Music in the Gardens
Dubuque Auxiliary Police 770 Iowa St DUBUQUE, IA 52001	37-1493798	501(C)(3)	5,807				Dubuque Police Auxiliary Equipment
Dubuque Childrens Zoo Boosters 975 Grover Terrace DUBUQUE, IA 52001	42-1053874	501(C)(3)	5,000				Pavilion Construction

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Dubuque Community Ice & Recreation Center Inc 1800 Admiral Sheehy Drive DUBUQUE, IA 52001	43-2077297	501(C)(3)	25,000				Going Green Initiative
Dubuque Community School District 2300 Chaney Road DUBUQUE, IA 52001	42-6001531	501(C)(3)	9,190				EyeSpy 2020 license and toolkits
Dubuque Community School District Foundation 700 Locust Street Suite 195 Dubuque, IA 52001	42-1441694	501(C)(3)	7,874				School Safety Enhancements

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Dubuque Community Y 35 North Booth St Dubuque, IA 52001	42-0934471	501(C)(3)	10,000				Restorative Justice for Youth and Families
Dubuque County EMS Association 10356 Lake Eleanor Road Dubuque, IA 52003	26-0664674	501(C)(3)	8,000				Dubuque County EMS ambulance child restraint project
Dubuque County Fair Association 14569 Old Highway Road Dubuque, IA 52002	42-0781909	501(C)(3)	10,000				Show Barn Wall repair/replacement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Dubuque County Firefighters Association 14928 Public Safety Way Dubuque, IA 52002	42-1505384	501(C)(3)	8,224				Hose Testing Appliance
Dubuque County Historical Society 350 East Third Street Dubuque, IA 52001	42-6072050	501(C)(3)	10,000				ADA Compatibility Improvements on all Publicly Accessible Doors
Dubuque County Hockey Association PO Box 122 Dubuque, IA 52004	42-1166823	501(C)(3)	5,000				Uniform & Electronic Equipment

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Dubuque Food Pantry 1598 Jackson Street Dubuque, IA 52001	42-1310910	501(C)(3)	15,000				Total Wellness
Dubuque Girls Independent League 3433 Crescent Ridge Dubuque, IA 52003	42-1495781	501(C)(3)	9,000				24' x 24' Pavillion
Dubuque Jaycees PO Box 63 Dubuque, IA 52004	42-1341284	501(C)(3)	25,000				3rd of July Fireworks and Air Show

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Dubuque Mercy Health Foundation 250 Mercy Drive Dubuque, IA 52001	26-2227941	501(C)(3)	6,663				Interactive Learning & Communication Technology for Nurses and Patients
Dubuque Regional Humane Society 4242 Chavenelle Road Dubuque, IA 52002	42-6039535	501(C)(3)	10,000				Kennel Renovation to House More Dogs
Dubuque Symphony Orchestra 2728 Asbury Road Suite 900 Dubuque, IA 52001	23-7429727	501(C)(3)	5,000				Digital Full Color Copier

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Duride 2728 Asbury Road Suite 330 Dubuque, IA 52001	26-2988507	501(C)(3)	5,432				Telling Our Story
Dyersville Elementary School 813 12th Ave SW Dyersville, IA 52040	42-6039078	501(C)(3)	8,323				Playground equipment
Dyersville Health Foundation 1111 3rd St SW Dyersville, IA 52040	20-5383271	501(C)(3)	5,000				Mercy-Dyersville Emergency Dept Security Upgrade

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Dyersville Rural Community Food Pantry 602 Third Street SE Dyersville, IA 52040	20-8196586	501(C)(3)	8,089				Christmas Food Basket Program
East Dubuque Unit School District #119 100 School Road East Dubuque, IL 61025	36-1004724	501(C)(3)	10,000				Install 21st Century VoIP Phone System
East Dubuque Volunteer Fire Department 183 Sinsinawa Avenue East Dubuque, IL 61025	36-3171099	501(C)(3)	7,500				EDFD Mechanical CPR

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Epworth Community Volunteer Firemen 191 Jacoby Drive EPworth, IA 52042	42-1090108	501(C)(3)	5,000				Carbon Monoxide Monitors
Epworth Elementary School PO Box 68 Farley, IA 52046	42-6039078	501(C)(3)	6,414				Upgrade IT equipment
Farley Commercial Club 202 First St NW Farley, IA 52046	42-6006195	501(C)(3)	10,000				Memorial Hall Elevator Project

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Farley Elementary School PO Box 68 Farley, IA 52046	42-6039078	501(C)(3)	5,916				Upgrade IT equipment
Farley Emergency Medical Services Inc PO Box 284 Farley, IA 52046	26-2363880	501(C)(3)	7,500				Zoll AutoPulse System with Pass Thru
Finley Health Foundation Inc 350 N Grandview Avenue Dubuque, IA 52001	42-1286953	501(C)(3)	5,000				Finley Family Birthing Suites Equipment

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Four Mounds Foundation 4900 Peru Road Dubuque, IA 52001	42-1265303	501(C)(3)	15,000				Barn Restoration at the Four Mounds National Register Historic District
Four Oaks of Dubuque 180 West 15th Street Dubuque, IA 52001	42-0998726	501(C)(3)	5,000				Therapy Resources and Supports
Friends Of St Marys PO Box 3188 Dubuque, IA 52004	46-4898142	501(C)(3)	20,000				Steeple Square Event Center Start-up

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Friends of The Mines of Spain 8991 Bellevue Heights Dubuque, IA 52003	42-1423836	501(C)(3)	8,062				Mines of Spain Surveillance
Fulton Elementary School 2540 Central Avenue Dubuque, IA 52001	42-6001531	501(C)(3)	7,574				Read and Ride
George Washington Middle School 2007 Radford Road Dubuque, IA 52001	42-6001531	501(C)(3)	8,755				Musical instruments

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Girl Scouts of Eastern Iowa and Western Illinois 2644 Pennsylvania Avenue Dubuque, IA 52001	42-1008848	501(C)(3)	10,000				Bunk Beds For Girl Scouts
Good Neighbor Society 105 McCarren Drive Manchester, IA 52057	42-0846668	501(C)(3)	5,000				Garden View Wing Remodel Project
Grand Opera House 135 West 8th Street Dubuque, IA 52001	42-1133812	501(C)(3)	5,000				Replace failing Clear-Com Theater Communication System

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Grant County Fair 916 East Elm St Ste B Lancaster, IA 53813	39-6005698	501(C)(3)	10,000				Outdoor Bleacher Seating at the Grant County Fairgrounds
Heritage Works Inc 210 W 1st St Dubuque, IA 52001	47-4071538	501(C)(3)	5,000				Window Restoration Workshop Equipment
Hillcrest Family Services 2005 Asbury Road Dubuque, IA 52001	42-0680411	501(C)(3)	15,000				Marywood Adult Group Home Kitchen Remodel

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Hills and Dales 1011 Davis Street Dubuque, IA 52001	42-1388270	501(C)(3)	25,000				Community Center HVAC System Replacement
Holy Family Schools 2005 Kane Dubuque, IA 52001	42-0792429	501(C)(3)	5,651				Conference Room Furniture
Holy Ghost Early Childhood Center 2981 Central Avenue Dubuque, IA 52001	42-0792429	501(C)(3)	5,477				Security Cameras

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Holy Spirit Parish 2921 Central Avenue Dubuque, IA 52001	42-0738963	501(C)(3)	5,000				RENOVATION OF HANDICAP PARKING
Hoover Elementary School 3259 St Anne Drive Dubuque, IA 52001	42-6001531	501(C)(3)	7,000				Two way radios
Iowa Dental Foundation 8797 NW 54th Avenue Ste 100 Johnston, IA 50131	42-1405188	501(C)(3)	12,500				Iowa Mission of Mercy Free Dental Clinic

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Iowa Jag Inc Grimes Building 3rd Floor DES MOINES, IA 50319	42-1492988	501(C)(3)	5,000				iJAG Unlocking Student Potential in Dubuque
Iowa Special Olympics Inc 551 SE Dovetail Road GRIMes, IA 50111	51-0176029	501(C)(3)	25,000				2017 Winter Games
La Salle Catholic School Luxemburg Center 835 Church Street Holy Cross, IA 52053	42-0940399	501(C)(3)	10,000				La Salle School Playground

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Lincoln Elementary School 555 Nevada Street Dubuque, IA 52001	42-6001531	501(C)(3)	7,000				Student/Teacher chairs, storage/display units, book cases
Linn Area Mountain Bike Association PO Box 2768 Cedar Rapids, IA 52001	77-0204066	501(C)(3)	5,000				Off-Road Biking Trails at Cloie Creek Park
Loras College 1450 Alta Vista Dubuque, IA 52001	42-0680412	501(C)(3)	10,000				Athletic Training Classroom/Laboratory

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Make-A-Wish Foundation of Iowa 3024 104th Street Urbandale, IA 50322	42-1310530	501(C)(3)	10,000				Dubuque Area Wish Granting
Manchester Lions Club 16203 188th Street Manchester, IA 52057	42-6076566	501(C)(3)	7,500				KidSight Camera for early vision screening
Maquoketa Betterment Corporation 124 S Main St Maquoketa, IA 52060	42-1270680	501(C)(3)	5,000				Downtown Public Address System

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Maquoketa Community School District 612 South Vermont Street Maquoketa, IA 52060	42-6037701	501(C)(3)	5,000				Multiple School Building Entry Security Access
Matter Creative Center 140 E 9th St Dubuque, IA 52001	26-3523626	501(C)(3)	12,500				Art, Science, & Technology Program Expansion
Monticello Middle School 217 S Maple ST Monticello, IA 52310	42-6002762	501(C)(3)	5,000				A Little More French Horn

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Mt Pleasant Home 1695 Mt Pleasant St Dubuque, IA 52001	42-0698197	501(C)(3)	7,500				Critical Flat Roof Repairs
New Vienna & Luxemburg Community Fire Department PO BOX 102 New Vienna, IA 52065	42-6067472	501(C)(3)	5,000				Personal Protective Equipment
Northeast Iowa Community College Foundation Inc 8342 NICC Dr Peosta, IA 52068	42-1178729	501(C)(3)	8,280				NICC Local Foods Programming

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Northeast Iowa Council Boy Scouts of America 10601 Military Road Dubuque, IA 52004	42-0680414	501(C)(3)	7,500				Keeping Scouting Cool
Opening Doors 1561 Jackson Street Dubuque, IA 52001	42-1490364	501(C)(3)	12,529				Maria House Intake Room
Operation New View Community Action Agency 1473 Central Avenue Dubuque, IA 52001	42-1014440	501(C)(3)	5,000				Client Services/Needs

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Project Concern Inc 1789 Elm Street Dubuque, IA 52001	42-1298833	501(C)(3)	6,325				Project Concern Technology Updates
Resurrection Early Childhood 4320 Asbury Road Dubuque, IA 52002	42-0792429	501(C)(3)	5,410				Remodel Restrooms
Resurrection School Dubuque 4320 Asbury Road Dubuque, IA 52002	42-0792429	501(C)(3)	6,073				Wireless Connection

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Riverview Center 2600 Dodge Street Dubuque, IA 52003	36-3920008	501(C)(3)	5,017				Connecting Sexual Assault/Abuse Survivors with Services
Sacred Heart School Monticello 234 N Sycamore Monticello, IA 52310	42-0733458	501(C)(3)	7,500				Window of Opportunity
Scott County Family Y - Maquoketa Area Family YMCA branch 500 E Summit Street Maquoketa, IA 52060	42-0703278	501(C)(3)	5,000				Sound Deadenng Panel Purchase and Installation

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Seton Catholic School Farley 210 Second Avenue SE Farley, IA 52046	42-1406457	501(C)(3)	5,000				Gym Lighting
Sherrill Fire Protection Association PO Box 31 Sherrill, IA 52073	23-7445074	501(C)(3)	5,000				Firefighting Bunker Gear
Southwest Health Center Foundation 1400 East Side Road Platteville, WI 53818	39-1977502	501(C)(3)	7,500				Southwest Health Emergency Equipment Project

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Southwestern Wisconsin Community Action Program Inc 149 N Iowa St Dodgeville, WI 53533	39-1053511	501(C)(3)	5,000				Grant Co Food Pantries
St Anthony and Our Lady of Guadalupe Campus 2175 Rosedale St Dubuque, IA 52001	42-0792429	501(C)(3)	6,079				Security Cameras
St Anthony Early Childhood Center 2175 Rosedale St Dubuque, IA 52001	42-0792429	501(C)(3)	5,217				Playground Equipment

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St Donatus Parish 97 First Street East St Donatus, IA 52071	45-0596048	501(C)(3)	5,000				Replace the roof on the St Donatus Parish Rectory
St Francis Xavier School Dyersville 203 Second Street SW Dyersville, IA 52040	26-4261539	501(C)(3)	5,000				Hands-on Learning Science Kits
St John Lutheran Church 1276 White St Dubuque, IA 52001	23-7421408	501(C)(3)	5,000				Protecting Our Homeless Shelter from Bedbugs

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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St Patrick Parochial School Anamosa 216 North Garnavillo Street Anamosa, IA 52205	42-0883540	501(C)(3)	5,000				The Seat of our Pants
St Stephen Food Bank 3145 Cedar Crest Ridge Dubuque, IA 52001	42-1222356	501(C)(3)	15,000				Product for the food insecure
Stephen Hempstead High School 3715 Pennsylvania Ave Dubuque, IA 52001	42-6001531	501(C)(3)	10,000				Treadmills

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Stonehill Benevolent Foundation 3485 Windsor Avenue Dubuque, IA 52001	42-1337556	501(C)(3)	5,782				Diagnostic Point of Care Devices Project
Substance Abuse Services Center 799 Main Street Suite 110 Dubuque, IA 52001	42-1033304	501(C)(3)	8,356				Office Security
Sunnycrest Manor Auxiliary 2375 Roosevelt St Dubuque, IA 52001	46-3213099	501(C)(3)	25,000				Enhancing Transportation for Life Enrichment Programs at Sunnycrest Manor

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Table Mound Elementary School 100 Tower Drive Dubuque, IA 52003	42-6001531	501(C)(3)	9,886				Up tables, wobble chairs, kneeling desks, and sensory movement boards
The Children at Home Program 2050 Winne Court Dubuque, IA 52002	68-0648589	501(C)(3)	7,500				Accessibility Supports for Children with Special Needs
The Salvation Army PO Box 416 Dubuque, IA 52004	36-2167910	501(C)(3)	20,000				The Salvation Army Food Pantry

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Thomas Jefferson Middle School 1105 Althausen Ave Dubuque, IA 52001	42-6001531	501(C)(3)	7,496				Radio Repeater
Tri State Independent Blind Society 3333 Asbury Road Dubuque, IA 52002	42-6189594	501(C)(3)	9,999				New 10 ton commerical rooftop heat & cool unit
Two By Two Character Development 470 W 4th Street Dubuque, IA 52001	20-3437767	501(C)(3)	5,000				Color Our World With Character

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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United Churches of Galena Food Pantry 971 Gear Street Galena, IL 61036	36-4368170	501(C)(3)	10,750				Canned Food, Meat, and Eggs
United Way of Dubuque Area Tri-States 215 West Sixth Street Dubuque, IA 52001	42-0761060	501(C)(3)	25,000				Dolly Parton's Imagination Library Outreach to Low-Income Families
University of Dubuque 2000 University Avenue Dubuque, IA 52001	42-0680323	501(C)(3)	5,000				SchoolBus Performance Series

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Visiting Nurse Association 1454 Iowa St Dubuque, IA 52001	42-0680410	501(C)(3)	5,000				VNA Vehicle to Aid in Homecare Visits
Wahlert Catholic High School 2005 Kane St Dubuque, IA 52001	42-0792429	501(C)(3)	5,873				Security Cameras
West Delaware County Community School District 701 New Street Manchester, IA 52057	42-6037588	501(C)(3)	10,000				Community Cafeteria Seating

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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Western Dubuque High School 302 Fifth Avenue SW Epworth, IA 52045	42-6039078	501(C)(3)	10,641				Tetrix robotic sets
Wisconsin Badger Camp Inc PO Box 723 Platteville, WI 53818	39-1097398	501(C)(3)	12,500				WBC New Lodge

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Employer identification number
42-1235183

Name of the organization
Dubuque Racing Association Ltd

Part I Questions Regarding Compensation

	Yes	No									
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table border="0"> <tr> <td>☐ First-class or charter travel</td> <td>☐ Housing allowance or residence for personal use</td> </tr> <tr> <td>☐ Travel for companions</td> <td>☐ Payments for business use of personal residence</td> </tr> <tr> <td>☐ Tax indemnification and gross-up payments</td> <td>☒ Health or social club dues or initiation fees</td> </tr> <tr> <td>☐ Discretionary spending account</td> <td>☐ Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	☐ First-class or charter travel	☐ Housing allowance or residence for personal use	☐ Travel for companions	☐ Payments for business use of personal residence	☐ Tax indemnification and gross-up payments	☒ Health or social club dues or initiation fees	☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)			
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☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)										
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b Yes										
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes										
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table border="0"> <tr> <td>☒ Compensation committee</td> <td>☒ Written employment contract</td> </tr> <tr> <td>☐ Independent compensation consultant</td> <td>☒ Compensation survey or study</td> </tr> <tr> <td>☐ Form 990 of other organizations</td> <td>☒ Approval by the board or compensation committee</td> </tr> </table>	☒ Compensation committee	☒ Written employment contract	☐ Independent compensation consultant	☒ Compensation survey or study	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee					
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☐ Independent compensation consultant	☒ Compensation survey or study										
☐ Form 990 of other organizations	☒ Approval by the board or compensation committee										
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: <table border="0"> <tr> <td>a Receive a severance payment or change-of-control payment?</td> <td>4a</td> <td>No</td> </tr> <tr> <td>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</td> <td>4b</td> <td>No</td> </tr> <tr> <td>c Participate in, or receive payment from, an equity-based compensation arrangement?</td> <td>4c</td> <td>No</td> </tr> </table> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	a Receive a severance payment or change-of-control payment?	4a	No	b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No	c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No		
a Receive a severance payment or change-of-control payment?	4a	No									
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No									
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No									
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.											
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <table border="0"> <tr> <td>a The organization?</td> <td>5a</td> <td>No</td> </tr> <tr> <td>b Any related organization?</td> <td>5b</td> <td>No</td> </tr> </table> If "Yes," on line 5a or 5b, describe in Part III.	a The organization?	5a	No	b Any related organization?	5b	No					
a The organization?	5a	No									
b Any related organization?	5b	No									
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <table border="0"> <tr> <td>a The organization?</td> <td>6a</td> <td>Yes</td> </tr> <tr> <td>b Any related organization?</td> <td>6b</td> <td>No</td> </tr> </table> If "Yes," on line 6a or 6b, describe in Part III.	a The organization?	6a	Yes	b Any related organization?	6b	No					
a The organization?	6a	Yes									
b Any related organization?	6b	No									
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No									
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No									
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9										

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

[illegible][illegible]

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Part I, Line 1a	THE ORGANIZATION PAID COUNTRY CLUB DUES IN THE AMOUNT OF \$6,952 FOR THE YEAR TO THE DUBUQUE GOLF & COUNTRY CLUB FOR THE CEO
Part I, Line 6	The CEO's bonus for the year is based on a percentage of ADJUSTED EARNINGS BEFORE TAX, INTEREST, DEPRECIATION AND AMORTIZATION (EBTIDA), as defined in his written employment agreement

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue ServiceName of the organization
Dubuque Racing Association Ltd**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2016**Open to Public
Inspection****Employer identification number**

42-1235183

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 3	THE ORGANIZATION ENGAGED AIMBRIDGE HOSPITALITY, LLC TO OVERSEE MANAGERIAL DUTIES OF THE HOTEL OPERATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	THE FORM 990 IS REVIEWED FOR COMPLETENESS AND ACCURACY BY THE CHIEF FINANCIAL OFFICER AND THE DIRECTOR OF FINANCE PRIOR TO FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE INSTRUCTED TO BRING ANY CONFLICTS OF INTEREST TO THE ATTENTION OF MANAGEMENT IF THEY ARISE

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 15	MARKET BASED COMPENSATION STUDIES ARE PERFORMED BY AN OUTSIDE CONSULTANT SUGGESTIONS ARE TAKEN INTO CONSIDERATION WHEN DETERMINING COMPENSATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 2C	THE AUDIT COMMITTEE'S PROCEDURES FOR OVERSIGHT OF THE AUDIT HAVE NOT CHANGED FROM THE PRIOR YEAR THE AUDIT COMMITTEE MEETS WITH AUDITORS AND APPROVES THE AUDIT PRIOR TO PRESENTATION TO THE FULL BOARD