



Commission on Gaming



**Annual Report — FY15
(7/1/14 — 6/30/15)**

South Dakota Commission on Gaming Annual Report Fiscal Year 2015

Governor Dennis Daugaard

Commissioners: Karen Crew, Chairman
Dennis Duncan, Vice Chairman
Ralph “Chip” Kemnitz
Harry Christianson
Tim Holland

Executive Secretary Larry Eliason
Deputy Executive Secretary, Craig Sparrow

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Section 1: Gaming Activity

Section 2: Racing Activity

This document reports gaming and racing activity for Fiscal Year 2015 (July 1, 2014 through June 30, 2015).

This report is divided into two sections. The first section deals with gaming revenue and activity related to casino gaming in Deadwood, South Dakota; and the second section relates to the pari-mutuel activity within South Dakota.

Gaming dollars spent and won by the general public and the collective gross revenue of all licensees are measured in this report. In comparing FY14 to FY15, the number of Retail licenses remained the same. The number of licensed devices decreased by 136. FY15 showed an increase in total handle of 4.21 % and a increase in adjusted gross revenue of 3.70 % from FY14.



The tax rate is defined by SDCL 42-7B-28 and 42-7B-28.1 and total 9% of the adjusted gross revenue. SDCL 42-7B-28.1, 42-7B-48, 42-7B-48.1, 42-7B-48.3 establish the distribution structure of these taxes collected. Per 42-7B-28.1, 1% of the adjusted gross revenue goes directly to the State General Fund. According to 42-7B-48, 40% of the tax is transferred to the Department of Tourism, 10% is paid to Lawrence County and the remaining 50% stays in the commission fund.

In addition, each device which includes both table games and slot machines is assessed an annual device fee of \$2,000.00 payable before July 1st of each year. These device fees, all licensing fees and all other miscellaneous revenue received by this office are deposited with the state treasury in the commission fund.

The administrative costs of the Commission on Gaming are paid from the commission fund and amounted to 8.19% of total revenue collected in FY15. In addition, \$100,000 is distributed to the State Historical Preservation Loan and Grant fund and up to \$30,000 can be distributed to the Department of Social Services for Gambling Addiction Treatment and Counseling Program grants. All other revenues remaining in the commission fund are then paid to the City of Deadwood until such time as the net municipal proceeds paid to the City of Deadwood equal \$6,800,000 for each calendar year.

In FY15, the net municipal proceeds paid to the City of Deadwood reached \$6,800,000 and in accordance with SDCL 42-7B-48.1, the distribution of funds in excess of this amount changed; 70% of the excess was transferred to the State's general fund, 10% was distributed to other municipalities in Lawrence County, pro rata according to population, 10% was distributed to school districts in Lawrence County, pro rata based upon the previous year's average daily membership and 10% to the City of Deadwood. Per 42-7B-48.2, the amount which is distributed to the school districts is offset by a dollar for dollar reduction in state aid which the district receives.

These distributions resulted in \$1,994,564.99 being deposited in the State's general fund, \$284,937.86 being distributed to the other municipalities and \$284,937.86 to the school districts as shown below. Taxes collected per 42-7B-28.1 resulted in an additional \$1,005,684.04 being deposited in the State's general fund.

<u>Municipality</u>		<u>School District</u>	
Spearfish	\$ 203,701.74	Spearfish	\$ 193,274.53
Lead	\$ 60,640.77	Lead/Deadwood	\$ 73,714.23
Whitewood	\$ 17,994.24	Meade	\$ 17,338.38
Central City	\$ <u>2,601.11</u>	Belle Fourche	\$ <u>610.72</u>
	\$ 284,937.86		\$ 284,937.86

The Commission on Gaming also regulates pari-mutuel wagering in South Dakota. Pari-mutuel horse racing is limited to live horse racing conducted at the Stanley County Fairgrounds, Fort Pierre, South Dakota on three weekends and at the Brown County Fairgrounds, Aberdeen, South Dakota on three weekends for a total of thirteen possible days of live racing annually. Simulcast wagering on horse and greyhound races was received throughout the year from out of state tracks. Revenue from pari-mutuel wagering activity is derived from a payment schedule prescribed by state law. The Commission as required by state law remits moneys received from pari-mutuel wagering back to the industry.

The Commission on Gaming recognizes the impact of gaming in Deadwood and the issues affecting pari-mutuel racing. The goals of the Commission are:

1. To insure that gaming and pari-mutuel is operated by suitable individuals; that it is conducted honestly, competitively and free from criminal influence and activity.
2. To protect the health, safety, morals and general welfare of the people of South Dakota and enforce the public policy as specified in SDCL 42-7B-2.1.
3. To ensure to the best of our abilities that gaming and pari-mutuel industries are stable and successful and that free competition is preserved.

Larry B. Eliason



Section 1

Gaming Activity for Deadwood South Dakota

Overview of Commission Activity

During Fiscal Year 2015 the South Dakota Commission on Gaming held four quarterly meetings and three special meetings. The quarterly meetings were held on Sept. 10, 2014, Nov. 20, 2014, March 18, 2015, and June 15, 2015. The first three meetings were held in Deadwood. The June 15 meeting was held by conference call.

A special meeting was held in Deadwood on May 12, 2015 to adopt rules for craps, keno and roulette which were authorized in Deadwood effective July 1, 2015. Special meetings were held by conference call on July 23, 2014 and February 19, 2015. Participation by the public in all conference call meetings was made available at the Commission offices in both Pierre and Deadwood.

The Commission brought trainers to Deadwood to teach casino employees how to conduct craps and roulette games to help prepare the industry to go live July 1st. The training was held April 19, through May 28, 2015. The Commission confiscated and destroyed two slot machines that were being sold illegally to the public.

The Commission introduced three agency bills during the 2015 Legislative Session, Senate Bills 56, 57 and 58, all of which passed and were signed into law by the Governor.

Senate Bill 56 codified the calculation of promotional play in the collection of the tax on net gaming revenue as set forth by the State Supreme Court in the decision *First Gold, et. al v. South Dakota Department of Revenue and Regulation*. Under the formula, casino operators who offer promotional slot machine play do not have to include the amount of free play as revenue but they are only allowed to deduct 10% of that amount as payouts.

Senate Bill 57 amended the Deadwood gaming statutes to authorize and provide for the regulation of craps, roulette and keno. This bill was introduced to implement the provisions of

Amendment Q, an amendment to the State Constitution to allow for those games in Deadwood which was approved by the voters of South Dakota in the 2014 General Election.

Senate Bill 58 changed some authority, monetary penalties and hearing procedures of the Commission on Gaming. The bill also increased the amount of a fine the Commission can impose on a slot machine manufacturer from \$100,000 to \$250,000 on an operator from \$25,000 to \$100,000 and on a retailer or gaming property owner from \$12,500 to \$25,000.

This bill also authorized the Commission to grant a conditional license to an applicant or licensee who is on probation under a suspended imposition of sentence for a felony if the person can prove to the satisfaction of the Commission by clear and convincing evidence that the person is suitable to hold a license.

The Governor appointed Commissioner Dennis McFarland to the Commission on May 28, 2015. He replaced Commissioner Karen Crew whose term expired and was not eligible for reappointment due to term limits.



**SOUTH DAKOTA COMMISSION ON GAMING
RECAP OF COMMISSION FUND
July1, 2014 – June 30, 2015**

BEGINNING CASH BALANCE (07/01/14): \$865,432.44

REVENUES

FY15 Device Tax	6,540,000.00	
Gross Revenue Tax	8,993,841.25	
City Slot Tax	295,352.24	
Application Fees	74,735.00	
License Fees	95,005.00	
Interest	17,922.62	
Device Testing Fees	13,418.94	
Penalty on Disciplinary Action	26,078.00	
Total Addition to Fund:		<u>16,056,353.05</u>

\$16,921,785.49

DISTRIBUTIONS

Administrative Expenses (Includes DOR Admin Charge)	1,138,340.20	
Expenses reimbursed by Applicants/Licensee	169,740.00	
Capital Equipment	6,615.00	
Lawrence County (Per 42-7B-48)	804,547.21	
Other Municipalities (Per 42-7B-48.1)	284,937.86	
School Districts (Per 42-7B-48.1)	284,937.86	
SD Tourism (Per 42-7B-48)	3,218,188.86	
SD General Fund (Per 42-7B-48.1)	1,994,564.99	
SD General Fund (Per 42-7B-28.1)	1,005,684.04	
SD Historical Preservation (Per 42-7B-48)	100,000.00	
SD Department of Human Services (Per 42-7B-48)	13,000.00	
City of Deadwood (Per 42-7B-48 & 48.1)	7,098,056.95	
Total Allocations from Fund:		<u>16,118,612.97</u>

ENDING CASH BALANCE (06/30/15): \$803,172.52

	FY 90 (11/89-06/90)	FY 91 (07/90-06/91)	FY 92 (07/91-06/92)	FY 93 (07/92-06/93)
<u>GAMING ACTION</u>				
Total Gaming Action	\$145,451,511.26	\$329,861,838.21	\$389,440,596.17	\$417,967,433.18
% Increase or Decrease from previous year		126.78%	18.06%	7.33%
Won By Bettors	\$131,107,289.40	\$296,789,339.98	\$350,820,649.78	\$376,019,112.36
% of \$ Wagered	90.14%	89.97%	90.08%	89.96%
Total Gross Revenue	\$ 14,344,221.86	\$ 33,072,498.23	\$ 38,619,946.39	\$ 41,948,320.82
LESS: City Slot Revenue	\$ 377,542.00	\$ 535,298.10	\$ 567,632.10	\$ 1,043,130.54
Adjusted Gross Revenue	\$ 13,966,679.86	\$ 32,537,200.13	\$ 38,052,314.29	\$ 40,905,190.28
% Increase or Decrease from previous year		132.96%	16.95%	7.50%
Number of Licensed Devices	863	2,085	1,925	1,979
Approximate # of Active Support and Key Licensees	Not Available	1,171	1,640	1,785
Number of Active Retail locations @ 6/30	45	83	77	80

COMMISSION FUND ACTIVITY

Device Tax	\$ 1,726,000.00	\$ 4,170,000.00	\$ 3,850,000.00	\$ 3,958,000.00
Gross Revenue Tax	\$ 835,753.63	\$ 2,800,077.37	\$ 3,020,325.84	\$ 3,295,856.81
City Slot Tax	W/GR TAX	\$ 218,736.09	\$ 283,855.32	\$ 511,783.62
Application Fees	\$ 169,900.00	\$ 111,317.87	\$ 128,662.35	\$ 151,700.71
License Fees	\$ 122,250.00	\$ 123,112.08	\$ 98,031.39	\$ 107,896.38
Device Testing Fees	\$ 44,947.03	\$ 10,565.15	\$ 10,615.03	\$ 11,559.85
Penalties	\$ 12,000.00	\$ 3,000.00	\$ 13,795.00	\$ 15,750.00
Interest	\$ 523.91	\$ 41,522.10	\$ 92,377.08	\$ 80,545.25
Manual Sales	\$ 1,475.75	\$ 6,333.56	\$ 1,061.45	\$ 1,702.68
Refund of Prior Yrs Exp.	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,912,850.32	\$ 7,484,664.22	\$ 7,498,723.46	\$ 8,134,795.30

SDCG Operating Expense	\$ 229,847.47	\$ 571,971.93	\$ 635,086.12	\$ 629,704.37
SDCG Operating Expense reimbursed by applicants/licenses	\$ 292,150.00	\$ 234,429.95	\$ 226,693.74	\$ 259,597.09
% of Revenue	17.92%	10.77%	11.49%	10.93%

Refund of Prior Years Revenue

DISTRIBUTIONS TO LOCAL GOVERNMENTS

Lawrence County (10% of 8% Tax on AGR)	\$ 70,767.76	\$ 227,109.64	\$ 298,354.73	\$ 323,326.12
% Increase or Decrease from previous year		220.92%	31.37%	8.37%
<u>Distributions per 42-7B-48.1</u>				
School Districts				
Other Municipalities in Law. Co.				
SD General Fund (per 42-7B-48.1)				
SD General Fund (per 42-7B-28.1)				
State of South Dakota **	\$ 223,696.24	\$ 967,813.74	\$ 1,193,418.87	\$ 1,293,334.49
% Increase or Decrease from previous year		332.65%	23.31%	8.37%
SD Tourism (40% of 8% Tax on AGR) **				
% Increase or Decrease				
State Historical Preservation**				
Dept. of Human Services/Dept. of Social Services***				
City of Deadwood	\$ 1,850,000.00	\$ 5,047,327.99	\$ 5,123,278.60	\$ 5,601,821.99
% Increase or Decrease from previous year		172.83%	1.50%	9.34%
Total to Local Governments	\$ 2,144,464.00	\$ 6,242,251.37	\$ 6,615,052.20	\$ 7,218,482.60

* FY94 operating expense include \$307,594.81 for cost of special election.

** Distribution formula changed in 7/94

*** DHS/DSS - Gambling Addition Treatment & Counseling Program Grant

****Per SDCL 42-7B-28.1 FY 2010 an additional tax of 1% on adjusted gross revenue allocated to general fund

NOTE: This report is for informational purposes only. Due to timing differences, there are adjustments necessary to provide meaningful cashflow statements for the commission fund.

	FY 94 (07/93-06/94)	FY 95 (07/94-06/95)	FY 96 (07/95-6/96)	FY 97 (07/96-6/97)
<u>GAMING ACTION</u>				
Total Gaming Action	\$431,332,970.85	\$488,409,646.38	\$482,164,324.44	\$471,762,901.37
% Increase or Decrease from previous year	3.20%	13.23%	-1.28%	-2.16%
Won By Bettors	\$387,838,815.69	\$441,476,446.93	\$437,582,257.64	\$429,082,249.74
% of \$ Wagered	89.92%	90.39%	90.75%	90.95%
Total Gross Revenue	\$ 43,494,155.16	\$ 46,933,199.45	\$ 44,582,066.80	\$ 42,680,651.63
LESS: City Slot Revenue	\$ 1,206,399.47	\$ 1,156,012.23	\$ 1,127,119.55	\$ 1,104,904.57
Adjusted Gross Revenue	\$ 42,287,755.69	\$ 45,777,187.22	\$ 43,454,947.25	\$ 41,575,747.06
% Increase or Decrease from previous year	3.38%	8.25%	-5.07%	-4.32%
Number of Licensed Devices	2,057	2,256	2,252	2,420
Approximate # of Active Support and Key Licensees	1,348	1,845	1,634	1,492
Number of Active Retail locations @ 6/30	80	86	89	99

COMMISSION FUND ACTIVITY

Device Tax	\$ 4,114,000.00	\$ 4,512,000.00	\$ 4,504,000.00	\$ 4,840,000.00
Gross Revenue Tax	\$ 3,383,749.79	\$ 3,662,424.19	\$ 3,507,707.00	\$ 3,323,850.91
City Slot Tax	\$ 526,399.90	\$ 489,909.00	\$ 546,091.50	\$ 500,001.00
Application Fees	\$ 184,501.01	\$ 222,657.57	\$ 174,554.00	\$ 154,035.00
License Fees	\$ 98,090.00	\$ 99,775.20	\$ 66,010.00	\$ 99,370.00
Device Testing Fees	\$ 9,295.50	\$ 14,439.03	\$ 20,437.16	\$ 13,059.74
Penalties	\$ 2,542.59	\$ 10,305.96	\$ 15,679.25	\$ 18,140.00
Interest	\$ 60,337.11	\$ 53,872.16	\$ 59,671.03	\$ 79,754.43
Manual Sales	\$ 2,372.11	\$ 892.71	\$ 1,887.90	\$ 255.40
Refund of Prior Yrs Exp.	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 8,381,288.01	\$ 9,066,275.82	\$ 8,896,037.84	\$ 9,028,466.48

SDCG Operating Expense	\$ 901,178.03	\$ 653,425.95	\$ 734,132.45	\$ 730,847.39
SDCG Operating Expense reimbursed by applicants/licenses	\$ 282,591.01	\$ 322,432.77	\$ 240,564.00	\$ 253,405.00
% of Revenue	14.12%	10.76%	10.96%	10.90%

Refund of Prior
Years Revenue

DISTRIBUTIONS TO LOCAL GOVERNMENTS

Lawrence County (10% of 8% Tax on AGR)	\$ 336,821.45	\$ 363,426.99	\$ 354,955.23	\$ 334,183.84
% Increase or Decrease from previous year	4.17%	7.90%	-2.33%	-5.85%
<u>Distributions per 42-7B-48.1</u>				
School Districts				
Other Municipalities in Law. Co.				
SD General Fund (per 42-7B-48.1)				
SD General Fund (per 42-7B-28.1)				
State of South Dakota **	\$ 1,347,285.82			
% Increase or Decrease from previous year	4.17%			
SD Tourism (40% of 8% Tax on AGR) **		\$ 1,678,140.25	\$ 1,402,961.32	\$ 1,329,315.10
% Increase or Decrease		24.56%	-16.40%	-5.25%
State Historical Preservation**		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Dept. of Human Services/Dept. of Social Services***				
City of Deadwood	\$ 5,470,519.15	\$ 6,171,551.13	\$ 6,112,167.06	\$ 6,321,341.44
% Increase or Decrease from previous year	-2.34%	12.81%	-0.96%	3.42%
Total to Local Governments	\$ 7,154,626.42	\$ 8,313,118.37	\$ 7,970,083.61	\$ 8,084,840.38

* FY94 operating expense include \$307,594.81 for cost of special election.

** Distribution formula changed in 7/94

*** DHS/DSS - Gambling Addition Treatment & Counseling Program Grant

****Per SDCL 42-7B-28.1 FY 2010 an additional tax of 1% on adjusted gross revenue allocated to general fund

NOTE: This report is for informational purposes only. Due to timing differences, there are adjustments necessary to provide meaningful cashflow statements for the commission fund.

	FY 98 (07/97-6/98)	FY 99 (07/98-6/99)	FY 00 (07/99-6/00)	FY 01 (07/00-6/01)	FY 02 (07/01-6/02)
<u>GAMING ACTION</u>					
Total Gaming Action	\$490,377,425.38	\$498,330,933.03	\$589,420,182.00	\$624,298,354.72	\$725,296,383.91
% Increase or Decrease from previous year	3.95%	1.62%	18.28%	5.92%	16.18%
Won By Bettors	\$446,480,408.38	\$453,701,269.41	\$537,571,874.67	\$570,866,522.68	\$661,233,118.63
% of \$ Wagered	91.05%	91.04%	91.20%	91.44%	91.17%
Total Gross Revenue	\$ 43,897,017.00	\$ 44,629,663.62	\$ 51,848,307.33	\$ 53,431,832.04	\$ 64,063,265.28
LESS: City Slot Revenue	\$ 1,406,766.59	\$ 1,687,468.37	\$ 2,023,560.79	\$ 2,722,530.80	\$ 2,696,198.86
Adjusted Gross Revenue	\$ 42,490,250.41	\$ 42,942,195.25	\$ 49,824,746.54	\$ 50,709,301.24	\$ 61,367,066.42
% Increase or Decrease from previous year	2.20%	1.06%	16.03%	1.78%	21.02%
Number of Licensed Devices	2,444	2,220	2,259	2,465	2,693
Approximate # of Active Support and Key Licensees	1,308	1,361	1,300	1,415	1,617
Number of Active Retail locations @ 6/30	90	92	90	94	106

COMMISSION FUND ACTIVITY

Device Tax	\$ 4,888,000.00	\$ 4,440,000.00	\$ 4,518,000.00	\$ 4,930,000.00	\$ 5,386,000.00
Gross Revenue Tax	\$ 3,390,421.07	\$ 3,446,908.00	\$ 3,919,361.24	\$ 4,053,060.57	\$ 4,843,591.13
City Slot Tax	\$ 465,910.00	\$ 534,092.00	\$ 500,001.00	\$ 500,001.00	\$ 500,001.00
Application Fees	\$ 218,030.00	\$ 156,960.00	\$ 163,251.00	\$ 156,160.00	\$ 132,640.00
License Fees	\$ 91,110.00	\$ 90,180.00	\$ 85,795.00	\$ 89,895.00	\$ 109,586.00
Device Testing Fees	\$ 4,530.09	\$ 10,835.00	\$ 12,857.69	\$ 9,337.97	\$ 5,514.05
Penalties	\$ 30,220.00	\$ 11,250.00	\$ 6,400.00	\$ 12,500.00	\$ 4,606.45
Interest	\$ 78,819.66	\$ 86,647.00	\$ 75,496.72	\$ 68,682.65	\$ 83,589.70
Manual Sales	\$ 506.85	\$ 149.00	\$ 235.00	\$ 73.50	\$ 21.50
Refund of Prior Yrs Exp.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,167,547.67	\$ 8,777,021.00	\$ 9,281,397.65	\$ 9,819,710.69	\$ 11,065,549.83

SDCG Operating Expense	\$ 696,652.89	\$ 784,811.10	\$ 872,258.68	\$ 846,103.57	\$ 703,030.54
SDCG Operating Expense reimbursed by applicants/licenses	\$ 309,140.00	\$ 247,140.00	\$ 249,046.00	\$ 246,055.00	\$ 242,226.00
% of Revenue	10.97%	11.76%	12.08%	11.12%	8.54%

Refund of Prior Years Revenue	\$ 971.85	\$ 5,521.00	\$ 5,101.41	\$ 96.69	\$ 104.52
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DISTRIBUTIONS TO LOCAL GOVERNMENTS

Lawrence County (10% of 8% Tax on AGR)	\$ 336,447.67	\$ 342,696.53	\$ 378,506.84	\$ 439,348.01	\$ 469,211.53
% Increase or Decrease from previous year	0.68%	1.86%	10.45%	16.07%	6.80%
<u>Distributions per 42-7B-48.1</u>					
School Districts				\$ 12,743.78	\$ 14,116.27
Other Municipalities in Law. Co.				\$ 12,743.78	\$ 14,116.27
SD General Fund (per 42-7B-48.1)				\$ 89,206.46	\$ 98,813.91
SD General Fund (per 42-7B-28.1)					
State of South Dakota **					
% Increase or Decrease from previous year					
SD Tourism (40% of 8% Tax on AGR) **	\$ 1,356,005.15	\$ 1,376,504.99	\$ 1,567,744.52	\$ 1,620,806.95	\$ 1,933,610.19
% Increase or Decrease	2.01%	1.51%	13.89%	3.38%	19.30%
State Historical Preservation**	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Dept. of Human Services/Dept. of Social Services***					
City of Deadwood	\$ 6,336,470.98	\$ 5,912,053.43	\$ 6,065,246.22	\$ 6,507,499.74	\$ 7,443,519.12
% Increase or Decrease from previous year	0.24%	-6.70%	2.59%	7.29%	14.38%
Total to Local Governments	\$ 8,128,923.80	\$ 7,731,254.95	\$ 8,111,497.58	\$ 8,782,348.72	\$ 10,073,387.29

* FY94 operating expense include \$307,594.81 for cost of special election.

** Distribution formula changed in 7/94

*** DHS/DSS - Gambling Addition Treatment & Counseling Program Grant

****Per SDCL 42-7B-28.1 FY 2010 an additional tax of 1% on adjusted gross revenue allocated to general fund

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	FY 03 (07/02-6/03)	FY 04 (07/03-6/04)	FY 05 (07/04-6/05)	FY 06 (07/05-06/06)	FY 07 (07/06-06/07)
<u>GAMING ACTION</u>					
Total Gaming Action	\$752,578,406.38	\$817,301,811.13	\$883,230,059.38	\$933,759,716.98	\$1,043,967,219.42
% Increase or Decrease from previous year	3.76%	8.60%	8.07%	5.72%	11.80%
Won By Bettors	\$685,719,355.36	\$743,104,428.86	\$801,619,938.08	\$848,396,651.04	\$ 949,590,617.22
% of \$ Wagered	91.12%	90.92%	90.76%	90.86%	90.96%
Total Gross Revenue	\$ 66,859,051.02	\$ 74,197,382.27	\$ 81,610,121.30	\$ 85,363,065.94	\$ 94,376,602.20
LESS: City Slot Revenue	\$ 2,181,481.32	\$ 2,316,002.80	\$ 2,150,293.63	\$ 1,619,222.66	\$ 1,365,756.46
Adjusted Gross Revenue	\$ 64,677,569.70	\$ 71,881,379.47	\$ 79,459,827.67	\$ 83,743,843.28	\$ 93,010,845.74
% Increase or Decrease from previous year	5.39%	11.14%	10.54%	5.39%	11.07%
Number of Licensed Devices	2,906	2,934	2,996	3,131	3,592
Approximate # of Active Support and Key Licensees	1,766	1,886	1,503	1,543	1,547
Number of Active Retail locations @ 6/30	111	112	113	114	139

<u>COMMISSION FUND ACTIVITY</u>					
Device Tax	\$ 5,812,000.00	\$ 5,868,000.00	\$ 5,992,000.00	\$ 6,262,000.00	\$ 7,184,000.00
Gross Revenue Tax	\$ 5,142,924.40	\$ 5,667,623.42	\$ 6,311,658.37	\$ 6,688,193.65	\$ 7,410,607.10
City Slot Tax	\$ 713,829.00	\$ 533,645.00	\$ 461,079.01	\$ 398,760.83	\$ 289,999.99
Application Fees	\$ 114,855.00	\$ 134,504.38	\$ 109,860.00	\$ 139,510.00	\$ 156,110.00
License Fees	\$ 97,830.00	\$ 104,125.00	\$ 93,565.00	\$ 97,300.00	\$ 103,800.00
Device Testing Fees	\$ 6,254.12	\$ 6,671.87	\$ 12,772.55	\$ 11,638.00	\$ 18,684.98
Penalties	\$ 5,195.00	\$ 2,745.00	\$ 9,000.00	\$ 7,000.00	\$ 436.50
Interest	\$ 65,600.38	\$ 61,187.28	\$ 50,337.96	\$ 47,262.58	\$ 52,555.28
Manual Sales	\$ 42.00	\$ -	\$ -	\$ -	\$ -
Refund of Prior Yrs Exp.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 11,958,529.90	\$ 12,378,501.95	\$ 13,040,272.89	\$ 13,651,665.06	\$ 15,216,193.85

SDCG Operating Expense	\$ 880,471.72	\$ 975,601.58	\$ 916,946.05	\$ 907,889.90	\$ 1,054,532.17
SDCG Operating Expense reimbursed by applicants/licenses	\$ 212,685.00	\$ 238,629.38	\$ 203,425.00	\$ 236,810.00	\$ 259,910.00
% of Revenue	9.14%	9.81%	8.59%	8.39%	8.64%
Refund of Prior Years Revenue	\$ -	\$ 3,424.13	\$ 155.94	\$ 2,882.17	\$ 240.64

<u>DISTRIBUTIONS TO LOCAL GOVERNMENTS</u>					
Lawrence County (10% of 8% Tax on AGR)	\$ 515,794.34	\$ 564,838.88	\$ 623,284.04	\$ 665,965.00	\$ 734,085.00
% Increase or Decrease from previous year	9.93%	9.51%	10.35%	6.85%	10.23%
<u>Distributions per 42-7B-48.1</u>					
School Districts	\$ 167,515.97	\$ 146,672.03	\$ 175,919.26	\$ 220,668.00	\$ 329,791.82
Other Municipalities in Law. Co.	\$ 167,515.97	\$ 146,672.03	\$ 175,919.26	\$ 220,668.00	\$ 329,791.82
SD General Fund (per 42-7B-48.1)	\$ 1,172,611.81	\$ 1,026,704.07	\$ 1,231,434.83	\$ 1,544,676.00	\$ 2,308,542.57
SD General Fund (per 42-7B-28.1)					
State of South Dakota **					
% Increase or Decrease from previous year					
SD Tourism (40% of 8% Tax on AGR) **	\$ 1,873,143.66	\$ 2,259,355.50	\$ 2,493,136.14	\$ 2,663,859.00	\$ 2,936,339.84
% Increase or Decrease	-3.13%	20.62%	10.35%	6.85%	10.23%
State Historical Preservation**	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Dept. of Human Services/Dept. of Social Services***					\$ 30,000.00
City of Deadwood	\$ 6,741,215.36	\$ 6,907,844.60	\$ 7,053,504.52	\$ 7,062,956.00	\$ 7,120,712.39
% Increase or Decrease from previous year	-9.44%	2.47%	2.11%	0.13%	0.82%
Total to Local Governments	\$ 10,737,797.11	\$ 11,152,087.11	\$ 11,853,198.05	\$ 12,478,792.00	\$ 13,889,263.44

* FY94 operating expense include \$307,594.81 for cost of special election.

** Distribution formula changed in 7/94

*** DHS/DSS - Gambling Addiction Treatment & Counseling Program Grant

****Per SDCL 42-7B-28.1 FY 2010 an additional tax of 1% on adjusted gross revenue allocated to general fund

NOTE: This report is for informational purposes only. Due to timing differences, there are adjustments necessary to provide meaningful cashflow statements for the commission fund.

	FY 08 (07/07-06/08)	FY 09 (07/08-06/09)	FY 10 (07/09-06/10)	FY 11 (07/10-06/11)	FY 12 (07/11-06/12)
<u>GAMING ACTION</u>					
Total Gaming Action	\$1,117,636,023.67	\$1,111,195,859.27	\$1,115,738,885.81	\$1,090,405,503.37	\$1,143,131,192.47
% Increase or Decrease from previous year	7.06%	-0.58%	0.41%	-2.27%	4.84%
Won By Bettors	\$1,016,119,860.68	\$1,008,660,153.42	\$1,012,060,199.79	\$ 987,859,144.18	\$1,038,806,677.37
% of \$ Wagered	90.92%	90.77%	90.71%	90.60%	90.87%
Total Gross Revenue	\$ 101,516,162.99	\$ 102,535,705.85	\$ 103,678,686.02	\$ 102,546,359.19	\$ 104,324,515.10
LESS: City Slot Revenue	\$ 1,237,884.50	\$ 1,275,258.27	\$ 2,884,266.46	\$ 2,940,613.63	\$ 3,135,991.09
Adjusted Gross Revenue	\$ 100,278,278.49	\$ 101,260,447.58	\$ 100,794,419.56	\$ 99,605,745.56	\$ 101,188,524.01
% Increase or Decrease from previous year	7.81%	0.98%	-0.46%	-1.18%	1.59%
Number of Licensed Devices	3,644	3,749	3,734	3,486	3,667
Approximate # of Active Support and Key Licensees	1,504	1,490	1,515	1,495	1,450
Number of Active Retail locations @ 6/30	136	135	137	138	140

COMMISSION FUND ACTIVITY

Device Tax	\$ 7,288,000.00	\$ 7,498,000.00	\$ 7,468,000.00	\$ 6,972,000.00	\$ 7,334,000.00
Gross Revenue Tax	\$ 8,001,323.67	\$ 8,007,138.00	\$ 9,005,755.96	\$ 8,995,691.40	\$ 9,181,798.22
City Slot Tax	\$ 290,002.98	\$ 53,846.78	\$ 244,551.11	\$ 252,181.82	\$ 266,818.17
Application Fees	\$ 143,470.00	\$ 109,960.00	\$ 111,601.43	\$ 86,155.00	\$ 105,915.00
License Fees	\$ 100,238.36	\$ 110,955.00	\$ 99,550.00	\$ 107,740.00	\$ 128,455.00
Device Testing Fees	\$ 17,181.83	\$ 15,484.00	\$ 11,534.88	\$ 12,873.88	\$ 29,895.48
Penalties	\$ 13,006.99	\$ 6,100.00	\$ 5,790.00	\$ 1,190.00	\$ 14,750.00
Interest	\$ 67,887.92	\$ 85,574.48	\$ 100,160.14	\$ 100,776.10	\$ 67,389.58
Manual Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Yrs Exp.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 15,921,111.75	\$ 15,887,058.26	\$ 17,046,943.52	\$ 16,528,608.20	\$ 17,129,021.45

SDCG Operating Expense	\$ 1,056,497.01	\$ 1,079,206.76	\$ 1,088,542.94	\$ 985,421.80	\$ 952,541.14
SDCG Operating Expense reimbursed by applicants/licenses	\$ 243,708.36	\$ 220,915.00	\$ 211,151.43	\$ 193,895.00	\$ 234,370.00
% of Revenue	8.17%	8.18%	7.62%	7.14%	6.93%

Refund of Prior Years Revenue	\$ -	\$ -	\$ 21,169.64	\$ -	\$ -
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DISTRIBUTIONS TO LOCAL GOVERNMENTS

Lawrence County (10% of 8% Tax on AGR)	\$ 793,431.35	\$ 804,553.84	\$ 808,471.79	\$ 806,006.41	\$ 805,096.93
% Increase or Decrease from previous year	8.08%	1.40%	0.49%	-0.30%	-0.11%
<u>Distributions per 42-7B-48.1</u>					
School Districts	\$ 352,950.54	\$ 374,570.30	\$ 373,767.43	\$ 349,484.30	\$ 380,368.75
Other Municipalities in Law. Co.	\$ 352,950.54	\$ 374,570.30	\$ 373,767.43	\$ 349,484.30	\$ 380,368.75
SD General Fund (per 42-7B-48.1)	\$ 2,470,653.65	\$ 2,621,992.09	\$ 2,616,372.03	\$ 2,446,390.16	\$ 2,662,581.30
SD General Fund (per 42-7B-28.1)			\$ 826,342.79	\$ 1,007,508.02	\$ 1,006,371.17
State of South Dakota **					
% Increase or Decrease from previous year					
SD Tourism (40% of 8% Tax on AGR) **	\$ 3,173,725.40	\$ 3,218,215.29	\$ 3,233,887.10	\$ 3,224,025.64	\$ 3,220,387.71
% Increase or Decrease	8.08%	1.40%	0.49%	-0.30%	-0.11%
State Historical Preservation**	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Dept. of Human Services/Dept. of Social Services***	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 5,645.36
City of Deadwood	\$ 7,218,244.89	\$ 7,138,613.90	\$ 7,283,113.74	\$ 7,072,291.35	\$ 7,243,716.42
% Increase or Decrease from previous year	1.37%	-1.10%	2.02%	-2.89%	2.42%
Total to Local Governments	\$ 14,491,956.37	\$ 14,662,515.72	\$ 15,645,722.31	\$ 15,385,190.18	\$ 15,804,536.39

* FY94 operating expense include \$307,594.81 for cost of special election.

** Distribution formula changed in 7/94

*** DHS/DSS - Gambling Addition Treatment & Counseling Program Grant

****Per SDCL 42-7B-28.1 FY 2010 an additional tax of 1% on adjusted gross revenue allocated to general fund

NOTE: This report is for informational purposes only. Due to timing differences, there are adjustments necessary to provide meaningful cashflow statements for the commission fund.

	FY 13 (07/12-06/13)	FY 14 (07/13-06/14)	FY 15 (07/14-06/15)	Cumulative Totals (11/89 - 6/15)
<u>GAMING ACTION</u>				
Total Gaming Action	\$1,150,628,289.01	\$1,103,182,108.76	\$1,149,608,285.71	\$ 19,496,477,862.26
% Increase or Decrease from previous year	0.66%	-4.12%	4.21%	
Won By Bettors	\$1,043,798,518.47	\$1,000,976,821.63	\$1,043,619,486.17	\$ 17,700,901,207.56
% of \$ Wagered	90.72%	90.74%	90.78%	90.79%
Total Gross Revenue	\$ 106,829,770.54	\$ 102,205,287.13	\$ 105,988,799.54	\$ 1,795,576,654.70
LESS: City Slot Revenue	\$ 3,520,471.69	\$ 3,565,072.69	\$ 3,698,618.92	\$ 49,545,498.09
Adjusted Gross Revenue	\$ 103,309,298.85	\$ 98,640,214.44	\$ 102,290,180.62	\$ 1,746,031,156.61
% Increase or Decrease from previous year	2.10%	-4.52%	3.70%	
Number of Licensed Devices	3,644	3,406	3,270	
Approximate # of Active Support and Key Licensees	1,445	1,390	1,367	
Number of Active Retail locations @ 6/30	130	131	131	

COMMISSION FUND ACTIVITY

					% Revenue
Device Tax	\$ 7,288,000.00	\$ 6,812,000.00	\$ 6,540,000.00	\$ 144,154,000.00	46.86%
Gross Revenue Tax	\$ 9,305,309.01	\$ 8,885,345.08	\$ 8,993,841.25	\$ 145,080,297.08	47.16%
City Slot Tax	\$ 257,647.70	\$ 257,647.70	\$ 295,352.24	\$ 9,892,143.76	3.22%
Application Fees	\$ 69,600.00	\$ 73,840.00	\$ 74,735.00	\$ 3,554,485.32	1.16%
License Fees	\$ 130,000.00	\$ 94,410.00	\$ 95,005.00	\$ 2,644,074.41	0.86%
Device Testing Fees	\$ 30,443.71	\$ 24,255.29	\$ 13,418.94	\$ 389,102.82	0.13%
Penalties	\$ 6,050.00	\$ 3,000.00	\$ 26,078.00	\$ 256,530.74	0.08%
Interest	\$ 45,806.84	\$ 28,849.11	\$ 17,922.62	\$ 1,653,149.07	0.54%
Manual Sales	\$ -	\$ -	\$ -	\$ 17,009.41	0.01%
Refund of Prior Yrs Exp.	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 17,132,857.26	\$ 16,179,347.18	\$ 16,056,353.05	\$ 307,640,792.61	100.00%

SDCG Operating Expense	\$ 1,164,478.16	\$ 1,119,270.91	\$ 1,144,786.58	\$ 22,315,237.21
SDCG Operating Expense reimbursed by applicants/licens	\$ 199,600.00	\$ 168,250.00	\$ 169,740.00	\$ 6,198,559.73
% of Revenue	7.96%	7.96%	8.19%	9.27%
Refund of Prior Years Revenue	\$ 340.03	\$ -	\$ 168.62	\$ 40,176.64

DISTRIBUTIONS TO LOCAL GOVERNMENTS

Lawrence County (10% of 8% Tax on AGR)	\$ 824,312.61	\$ 793,844.31	\$ 804,547.21	\$ 13,819,388.05
% Increase or Decrease from previous year	2.39%	-3.70%	1.35%	
<u>Distributions per 42-7B-48.1</u>				
School Districts	\$ 369,612.17	\$ 306,382.24	\$ 284,937.86	\$ 3,859,500.72
Other Municipalities in Law. Co.	\$ 369,612.17	\$ 306,382.24	\$ 284,937.86	\$ 3,859,500.72
SD General Fund (per 42-7B-48.1)	\$ 2,587,285.16	\$ 2,144,675.67	\$ 1,994,564.99	\$ 27,016,504.70
SD General Fund (per 42-7B-28.1)	\$ 1,030,390.75	\$ 992,305.38	\$ 1,005,684.04	\$ 5,868,602.15 ****
State of South Dakota **				\$ 5,025,549.16 **
% Increase or Decrease from previous year				
SD Tourism (40% of 8% Tax on AGR) **	\$ 3,297,250.45	\$ 3,175,377.19	\$ 3,218,188.86	\$ 50,251,980.25 **
% Increase or Decrease	2.39%	-3.70%	1.35%	
State Historical Preservation**	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 2,100,000.00 **
Dept. of Human Services/Dept. of Social Services***	\$ 19,992.04	\$ 21,370.84	\$ 13,000.00	\$ 210,008.24 ***
City of Deadwood	\$ 7,134,264.71	\$ 7,124,547.24	\$ 7,098,056.95	\$ 166,161,878.92
% Increase or Decrease from previous year	-1.51%	-0.14%	-0.37%	
Total to Local Governments	\$ 15,732,720.06	\$ 14,964,885.11	\$ 14,803,917.77	\$ 278,172,912.91

* FY94 operating expense i

** Distribution formula changed in 7/94

*** DHS/DSS - Gambling Addiction Treatment & Counseling Program Grant

****Per SDCL 42-7B-28.1 FY 2010 an additional tax of 1% on adjusted gross revenue allocated to general fund

NOTE: This report is for informational purposes only. Due to timing differences, there are adjustments necessary to provide meaningful cashflow statements for the commission fund.

	2014	2014	2014	2014	2014	2014
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
BLACK JACK						
No. Units	49	51	48	52	50	50
Drop	\$2,790,561.35	\$3,714,163.00	\$2,366,150.00	\$2,081,306.55	\$2,211,363.75	\$2,149,857.50
Gross Rev	\$403,412.10	\$522,724.50	\$406,074.00	\$407,428.55	\$499,291.00	\$402,396.00
Ave Daily Hold/Unit	\$265.58	\$330.63	\$282.00	\$252.75	\$332.86	\$259.61
Hold Percentage	14.46%	14.07%	17.16%	19.58%	22.58%	18.72%
HOUSE BANKED POKER						
No. Units	31	33	30	30	31	31
Drop	\$1,875,517.50	\$2,324,590.75	\$1,558,730.50	\$1,871,040.25	\$1,924,127.00	\$1,925,693.75
Gross Rev	\$454,730.56	\$453,009.24	\$402,830.12	\$431,517.85	\$491,229.73	\$484,682.15
Ave Daily Hold/Unit	\$473.18	\$442.82	\$447.59	\$464.00	\$528.20	\$504.35
Hold Percentage	24.25%	19.49%	25.84%	23.06%	25.53%	25.17%
PLAYER BANKED POKER						
No. Units	17	17	16	17	17	17
Drop	\$113,391.25	\$141,676.00	\$95,654.25	\$109,252.75	\$91,849.75	\$104,740.50
Gross Rev	\$113,391.25	\$141,676.00	\$95,654.25	\$109,252.75	\$91,849.75	\$104,740.50
Ave Mnthly Hold/Unit	\$6,670.07	\$8,333.88	\$5,978.39	\$6,426.63	\$5,402.93	\$6,161.21
Ave Daily Hold/Unit	\$215.16	\$268.83	\$199.28	\$207.31	\$180.10	\$198.75
.01 SLOTS						
No. Units	2570	2596	2558	2588	2504	2500
Coins In	\$77,735,256.79	\$74,170,621.52	\$72,306,439.32	\$70,084,089.60	\$48,664,854.27	\$57,056,955.85
Gross Rev	\$7,225,646.96	\$6,521,856.90	\$6,584,731.10	\$6,353,037.50	\$4,419,531.50	\$4,643,296.79
Drop	\$46,545,700.49	\$43,525,128.82	\$44,284,483.95	\$42,325,742.21	\$28,429,769.90	\$32,184,947.58
Ave Daily Hold/Unit	\$90.69	\$81.04	\$85.81	\$79.19	\$58.83	\$59.91
Hold Percentage	9.30%	8.79%	9.11%	9.06%	9.08%	8.14%
.05 SLOTS						
No. Units	154	145	143	138	139	135
Coins In	\$5,467,271.06	\$5,597,966.86	\$5,464,150.23	\$5,071,809.14	\$3,657,928.29	\$3,986,715.76
Gross Rev	\$486,015.69	\$454,559.18	\$482,519.05	\$446,748.49	\$290,740.17	\$335,975.67
Drop	\$2,719,245.48	\$2,787,499.57	\$2,690,291.32	\$2,435,741.15	\$1,790,856.74	\$1,894,088.46
Ave Daily Hold/Unit	\$101.80	\$101.13	\$112.48	\$104.43	\$69.72	\$80.28
Hold Percentage	8.89%	8.12%	8.83%	8.81%	7.95%	8.43%
.10 SLOTS						
No. Units	2	2	2	2	2	4
Coins In	\$36,434.90	\$25,167.40	\$29,523.70	\$34,099.30	\$18,212.90	\$58,975.60
Gross Rev	\$4,122.40	\$2,457.00	\$2,836.00	\$3,119.40	\$1,624.10	\$3,459.30
Drop	\$12,725.10	\$9,470.10	\$10,027.00	\$11,545.00	\$6,125.00	\$19,581.29
Ave Daily Hold/Unit	\$66.49	\$39.63	\$47.27	\$50.31	\$27.07	\$27.90
Hold Percentage	0.00%	9.76%	9.61%	9.15%	8.92%	5.87%
.25 SLOTS						
No. Units	310	286	285	282	282	289
Coins In	\$7,650,268.60	\$7,803,344.55	\$6,820,375.67	\$5,618,831.93	\$3,643,511.75	\$4,125,832.82
Gross Rev	\$679,581.49	\$710,773.84	\$566,799.25	\$482,817.98	\$334,936.44	\$361,560.53
Drop	\$4,017,001.98	\$4,140,105.85	\$3,660,967.18	\$2,997,049.63	\$2,023,032.56	\$2,235,198.21
Ave Daily Hold/Unit	\$70.72	\$80.17	\$66.29	\$55.23	\$39.59	\$40.36
Hold Percentage	8.88%	9.11%	8.31%	8.59%	9.19%	8.76%
.50 SLOTS						
No. Units	10	12	12	12	12	13
Coins In	\$396,508.50	\$415,510.00	\$468,795.00	\$364,594.50	\$295,241.50	\$313,340.00
Gross Rev	\$32,573.75	\$46,574.03	\$55,402.75	\$42,854.35	\$31,363.91	\$11,772.50
Drop	\$213,416.30	\$238,559.20	\$246,133.28	\$195,083.84	\$156,654.78	\$157,491.87
Ave Daily Hold/Unit	\$105.08	\$125.20	\$153.90	\$115.20	\$87.12	\$29.21
Hold Percentage	8.22%	11.21%	11.82%	11.75%	10.62%	3.76%
\$1.00 SLOTS						
No. Units	281	272	270	275	272	284
Coins In	\$12,343,957.63	\$12,744,706.70	\$11,278,898.56	\$10,737,993.44	\$7,455,176.52	\$8,228,226.59
Gross Rev	\$908,239.34	\$982,020.19	\$825,986.65	\$812,483.39	\$531,710.97	\$608,557.04
Drop	\$6,266,436.97	\$6,468,352.05	\$5,678,528.68	\$5,388,581.37	\$3,827,403.68	\$4,107,802.22
Ave Daily Hold/Unit	\$104.26	\$116.46	\$101.97	\$95.31	\$65.16	\$69.12
Hold Percentage	7.36%	7.71%	7.32%	7.57%	7.13%	7.40%
\$5.00 SLOTS						
No. Units	75	80	75	86	76	80
Coins In	\$4,546,446.00	\$6,294,770.00	\$5,027,445.00	\$4,655,436.43	\$3,294,019.52	\$3,817,863.00
Gross Rev	\$270,303.79	\$480,683.21	\$288,776.40	\$379,242.11	\$254,112.84	\$179,969.42
Drop	\$2,660,135.06	\$3,385,133.24	\$2,983,971.83	\$2,589,395.57	\$1,803,367.00	\$2,194,930.26
Ave Daily Hold/Unit	\$116.26	\$193.82	\$128.35	\$142.25	\$111.45	\$72.57
Hold Percentage	5.95%	7.64%	5.74%	8.15%	7.71%	4.71%
\$25.00 SLOTS						
No. Units	9	10	9	11	9	9
Coins In	\$718,450.00	\$1,120,425.00	\$530,300.00	\$902,314.00	\$560,200.00	\$655,600.00
Gross Rev	\$84,307.78	\$32,421.49	\$102,638.31	\$75,141.46	\$97,316.07	(\$34,783.17)
Drop	\$416,539.54	\$604,074.37	\$315,660.99	\$480,023.77	\$317,436.66	\$386,180.24
Ave Daily Hold/Unit	\$302.18	\$104.59	\$380.14	\$220.36	\$360.43	(\$124.67)
Hold Percentage	11.73%	2.89%	19.35%	8.33%	17.37%	-5.31%
Total # of Units	3508	3504	3448	3493	3394	3412
HANDLE	\$114,694,584.83	\$115,628,025.78	\$106,807,350.48	\$102,514,042.64	\$72,643,133.00	\$83,366,465.87
Table Game Revenue	\$971,533.91	\$1,117,409.74	\$904,558.37	\$948,199.15	\$1,082,370.48	\$991,818.65
Slot Machine Revenue	\$9,690,791.20	\$9,231,345.84	\$8,909,689.51	\$8,595,444.68	\$5,961,336.00	\$6,109,808.08
Total Gross Revenue	\$10,662,325.11	\$10,348,755.58	\$9,814,247.88	\$9,543,644.83	\$7,043,706.48	\$7,101,626.73
Ave. Daily Hold/Unit	\$98.05	\$95.27	\$94.88	\$88.14	\$69.18	\$67.14
Retails Reporting Rev	132	140	133	131	130	130

	2015 JANUARY	2015 FEBRUARY	2015 MARCH	2015 APRIL	2015 MAY	2015 JUNE	FY 2015 TOTALS
BLACK JACK							
No. Units	53	52	51	51	50	51	51
Drop	\$2,456,745.25	\$2,379,970.25	\$2,386,043.50	\$1,963,364.50	\$2,546,307.00	\$2,308,268.00	\$29,354,100.65
Gross Rev	\$486,899.50	\$460,513.00	\$367,604.25	\$290,596.50	\$276,342.00	\$457,884.75	\$4,981,166.15
Ave Daily Hold/Unit	\$296.35	\$316.29	\$232.51	\$183.81	\$178.29	\$299.27	\$269.35
Hold Percentage	19.82%	19.35%	15.41%	14.80%	10.85%	19.84%	16.97%
HOUSE BANKED POKER							
No. Units	31	29	30	31	31	30	31
Drop	\$2,057,500.25	\$1,824,317.00	\$2,055,124.25	\$1,659,164.50	\$1,952,838.10	\$1,717,498.20	\$22,746,142.05
Gross Rev	\$456,313.27	\$460,029.82	\$415,922.05	\$439,390.96	\$477,944.16	\$398,048.80	\$5,365,648.71
Ave Daily Hold/Unit	\$474.83	\$566.54	\$447.23	\$457.22	\$497.34	\$442.28	\$479.36
Hold Percentage	22.18%	25.22%	20.24%	26.48%	24.47%	23.18%	23.59%
PLAYER BANKED POKER							
No. Units	17	17	17	17	17	17	17
Drop	\$109,338.00	\$104,649.25	\$106,685.25	\$100,846.50	\$127,811.00	\$78,247.25	\$1,284,141.75
Gross Rev	\$109,338.00	\$104,649.25	\$106,685.25	\$100,846.50	\$127,811.00	\$78,247.25	\$1,284,141.75
Ave Mnthly Hold/Unit	\$6,431.65	\$6,155.84	\$6,275.60	\$5,932.15	\$7,518.29	\$4,602.78	\$6,325.82
Ave Daily Hold/Unit	\$207.47	\$219.85	\$202.44	\$191.36	\$242.53	\$153.43	\$207.97
01 SLOTS							
No. Units	2510	2506	2509	2508	2496	2490	2528
Coins In	\$56,034,435.35	\$56,291,668.32	\$64,118,932.67	\$65,676,251.98	\$64,463,974.06	\$67,370,414.94	\$773,973,894.67
Gross Rev	\$4,685,753.06	\$4,770,364.59	\$6,048,797.04	\$6,066,290.40	\$5,931,979.26	\$6,244,732.35	\$69,496,017.45
Drop	\$31,731,705.12	\$32,220,894.22	\$0.00	\$0.00	\$0.00	\$0.00	\$301,248,372.29
Ave Daily Hold/Unit	\$60.22	\$67.98	\$77.77	\$78.03	\$76.66	\$83.60	\$75.32
Hold Percentage	8.36%	8.47%	9.43%	9.24%	9.20%	9.27%	8.98%
05 SLOTS							
No. Units	151	144	140	124	135	135	140
Coins In	\$3,976,036.56	\$4,030,256.00	\$4,847,448.62	\$4,369,857.43	\$4,672,865.97	\$4,515,565.46	\$55,657,871.38
Gross Rev	\$381,967.87	\$312,460.41	\$411,340.22	\$437,171.92	\$401,418.04	\$380,297.38	\$4,821,214.09
Drop	\$1,898,814.73	\$1,960,650.93	\$0.00	\$0.00	\$0.00	\$0.00	\$18,177,188.38
Ave Daily Hold/Unit	\$81.60	\$77.50	\$94.78	\$113.73	\$95.92	\$93.90	\$94.18
Hold Percentage	9.61%	7.75%	8.49%	10.00%	8.59%	8.42%	8.66%
10 SLOTS							
No. Units	4	4	4	4	4	4	3
Coins In	\$149,507.00	\$70,408.30	\$96,236.00	\$148,059.50	\$91,364.90	\$225,315.70	\$983,305.20
Gross Rev	\$3,649.80	\$8,451.30	\$3,412.70	\$7,067.70	\$6,940.30	(\$9,988.20)	\$37,151.80
Drop	\$43,422.89	\$28,129.33	\$0.00	\$0.00	\$0.00	\$0.00	\$141,025.71
Ave Daily Hold/Unit	\$29.43	\$75.46	\$27.52	\$57.00	\$55.97	(\$83.24)	\$32.14
Hold Percentage	2.44%	12.00%	3.55%	4.77%	7.60%	-4.43%	3.78%
25 SLOTS							
No. Units	287	273	278	276	270	277	283
Coins In	\$4,717,550.16	\$4,730,213.14	\$5,337,400.97	\$4,965,974.85	\$5,182,003.08	\$5,438,961.79	\$66,034,269.31
Gross Rev	\$421,385.42	\$469,412.60	\$463,502.66	\$486,005.37	\$479,493.48	\$484,196.53	\$5,940,465.59
Drop	\$2,356,750.24	\$2,488,585.30	\$0.00	\$0.00	\$0.00	\$0.00	\$23,918,690.95
Ave Daily Hold/Unit	\$47.36	\$61.41	\$53.78	\$56.80	\$57.29	\$58.27	\$57.53
Hold Percentage	8.93%	9.92%	8.68%	9.79%	9.25%	8.90%	9.00%
50 SLOTS							
No. Units	12	11	11	11	11	9	11
Coins In	\$302,372.50	\$283,644.00	\$447,587.00	\$415,695.50	\$348,859.50	\$346,070.00	\$4,398,218.00
Gross Rev	\$28,116.02	\$22,662.21	\$28,952.34	\$35,407.43	\$31,702.50	\$33,958.34	\$401,340.13
Drop	\$156,638.14	\$160,820.07	\$0.00	\$0.00	\$0.00	\$0.00	\$1,524,797.48
Ave Daily Hold/Unit	\$75.58	\$73.58	\$84.90	\$103.83	\$92.97	\$125.77	\$97.02
Hold Percentage	9.30%	7.99%	6.47%	8.52%	9.09%	9.81%	9.13%
\$1.00 SLOTS							
No. Units	267	271	266	271	275	276	273
Coins In	\$8,548,387.29	\$8,916,145.64	\$10,094,891.39	\$9,319,440.54	\$9,316,356.68	\$11,102,558.02	\$120,086,739.00
Gross Rev	\$663,683.11	\$660,522.59	\$785,679.63	\$633,031.26	\$678,885.00	\$835,069.92	\$8,925,869.09
Drop	\$4,188,617.97	\$4,512,329.90	\$0.00	\$0.00	\$0.00	\$0.00	\$40,438,052.84
Ave Daily Hold/Unit	\$80.18	\$87.05	\$95.28	\$75.35	\$79.63	\$100.85	\$89.47
Hold Percentage	7.76%	7.41%	7.78%	6.79%	7.29%	7.52%	7.43%
\$5.00 SLOTS							
No. Units	76	74	74	75	75	75	77
Coins In	\$3,280,471.00	\$3,361,455.00	\$4,921,017.00	\$4,734,882.00	\$4,328,184.00	\$4,668,375.00	\$52,930,363.95
Gross Rev	\$267,050.19	\$267,043.24	\$242,963.10	\$300,895.07	\$362,583.07	\$417,093.86	\$3,710,716.30
Drop	\$1,889,667.21	\$1,963,323.45	\$0.00	\$0.00	\$0.00	\$0.00	\$19,469,923.62
Ave Daily Hold/Unit	\$113.35	\$128.88	\$105.91	\$129.42	\$155.95	\$185.38	\$132.46
Hold Percentage	8.14%	7.94%	4.94%	6.35%	8.38%	8.93%	7.01%
\$25.00 SLOTS							
No. Units	10	9	9	9	9	9	9
Coins In	\$1,172,350.00	\$658,150.00	\$951,900.00	\$775,950.00	\$729,775.00	\$1,826,550.00	\$10,601,964.00
Gross Rev	\$123,539.00	\$98,426.28	\$167,373.84	\$129,757.77	(\$51,312.31)	\$200,241.96	\$1,025,068.48
Drop	\$621,466.52	\$397,763.86	\$0.00	\$0.00	\$0.00	\$0.00	\$3,539,145.95
Ave Daily Hold/Unit	\$398.51	\$390.58	\$599.91	\$465.08	(\$183.92)	\$741.64	\$300.90
Hold Percentage	10.54%	14.95%	17.58%	16.72%	-7.03%	10.96%	9.67%
Total # of Units	3418	3390	3389	3377	3373	3373	3423
HANDLE							
Table Game Revenue	\$83,788,735.36	\$83,592,720.15	\$96,323,433.90	\$95,037,105.80	\$94,910,638.29	\$100,302,049.61	\$1,149,608,285.71
Slot Machine Revenue	\$1,052,550.77	\$1,025,192.07	\$890,211.55	\$830,833.96	\$882,097.16	\$934,180.80	\$11,630,956.61
Total Gross Revenue	\$84,841,286.13	\$84,617,912.22	\$97,213,645.45	\$95,867,939.76	\$95,792,735.45	\$101,236,230.41	\$1,161,239,242.32
Ave. Daily Hold/Unit	\$71.99	\$80.43	\$86.07	\$85.27	\$83.43	\$94.08	\$84.83
Retails Reporting Rev	130	130	130	130	130	129	131

Section 2

Pari-Mutuel Activity for South Dakota Overview of 2015 Horse Racing Season



The 2015 live racing season began at Fort Pierre on April 25, 2015 and ended at Aberdeen on Memorial Day. The Fort Pierre track only scheduled four racing days due to decreased funding available. The Aberdeen track canceled three days of racing due to heavy rains and track conditions.

The racing season was safe. There were no serious injuries to jockeys, racetrack employees or horses.

The Board of Stewards issued a total of 6 rulings for the following rule violations:

- Two for failure to fulfill riding obligations
- Two for entering an ineligible horse
- One for failure to note an “in today” horse on the entry
- One for failure to have the horse in the paddock

The Executive Secretary issued one Rescindment of a Racing License and the Stewards issued an Exclusion Order to that same person in reciprocity of a North Dakota Racing Commission Order ruling that person as ineligible for a racing license and is banned from all racetracks in that state.

The Executive Secretary issued a suspension of license to a person who did not pay his fine by the deadline imposed in the Stewards Ruling.

SOUTH DAKOTA COMMISSION ON GAMING
 RECAP OF RACING FUND
 July 1, 2014 - June 30, 2015

	SPECIAL FUND	REVOLVING FUND	BRED FUND	TOTALS
ENDING CASH BALANCE @ 7/1/14	\$ 11,718	\$ 231,933	\$ 86,730	\$ 330,381
REVENUES:				
Horse Revenue	\$ 37,708	\$ 133,908	\$ 66,485	\$ 238,101
Greyhound Revenue	\$ 11,407	\$ 61,345	\$ 23,891	\$ 96,644
Interest		\$ 3,412	\$ 1,442	\$ 4,854
Transfer from Agency Fund	\$ (102,513)	\$ 83,699	\$ 18,815	\$ 0
License & Fines - Horse	\$ 47,500			\$ 47,500
License & Fines - Dog	\$ 3,610			\$ 3,610
	\$ 9,430	\$ 514,297	\$ 197,363	\$ 721,090
Aberdeen Horse Racing Track				
SD Bred Point Money			\$ 24,000	\$ 24,000
Purse Supplements, Racing Operations and Advertising & Promotion		\$ 162,000		\$ 162,000
Jockey Bonus		\$ 6,000		\$ 6,000
SD Bred Stakes Money			\$ 38,500	\$ 38,500
Ft Pierre Horse Racing Track				
SD Bred Point Money			\$ 24,000	\$ 24,000
Purse Supplements, Racing Operations and Advertising & Promotion		\$ 162,000		\$ 162,000
Jockey Bonus		\$ 2,000		\$ 2,000
SD Bred Stakes Money			\$ 38,500	\$ 38,500
	\$ -	\$ 332,000	\$ 125,000	\$ 457,000
ENDING CASH BALANCE @ 6/30/2015	\$ 9,430	\$ 182,297	\$ 72,363	\$ 264,090

**SIMULCAST AND ACCOUNT DEPOSIT WAGERING(ADW)
MONTHLY DETAIL WITH PRIOR YEAR COMPARISON**

GREYHOUND	FISCAL YEAR 2015			FISCAL YEAR 2014			
	# Perf	Handle	Tax	# Perf	Handle	Tax	Handle
July	504	1,897,950	7,429	501	1,708,066	7,252	11%
August	619	2,515,552	9,413	656	2,143,921	9,116	17%
September	502	2,072,472	7,790	557	1,983,571	7,574	4%
October	491	1,817,824	7,124	538	2,061,059	8,109	-12%
November	509	2,376,385	8,877	642	2,659,152	9,879	-11%
December	411	1,752,579	6,627	566	2,100,087	8,773	-17%
January	573	2,402,465	8,577	736	2,794,073	11,091	-14%
February	467	2,061,818	7,476	586	2,601,894	9,328	-21%
March	468	2,139,984	7,743	569	2,705,179	10,459	-21%
April	461	2,106,200	7,805	548	2,822,941	9,653	-25%
May	564	2,638,795	9,869	611	3,237,685	11,487	-18%
June	408	2,019,093	8,259	508	2,128,495	8,354	-5%
TOTAL	5,569	\$ 25,801,116	\$ 96,987	7,018	\$ 28,946,123	\$ 111,075	-11%

HORSE	FISCAL YEAR 2015			FISCAL YEAR 2014			
	# Perf	Handle	Tax	# Perf	Handle	Tax	Handle
July	1,104	4,458,802	19,171	1,307	5,319,609	22,481	-16%
August	1,427	6,105,550	26,391	1,596	7,819,523	30,602	-22%
September	1,046	3,856,122	16,393	1,230	5,033,852	23,365	-23%
October	972	3,038,169	15,096	1,190	4,870,053	21,366	-38%
November	1,128	4,632,610	21,492	1,377	5,556,804	25,920	-17%
December	710	2,478,346	12,568	908	4,110,078	17,825	-40%
January	946	3,937,134	18,841	1,008	5,137,011	23,844	-23%
February	805	3,151,084	15,953	873	4,136,355	20,090	-24%
March	816	3,152,517	15,935	1,035	4,646,042	21,643	-32%
April	859	3,496,205	15,891	982	4,322,556	19,921	-19%
May	1,308	4,379,271	24,570	1,402	5,820,034	31,133	-25%
June	1,077	3,647,508	17,877	1,126	4,209,961	20,916	-13%
TOTAL	12,198	\$ 46,333,316	\$ 220,179	12,908	\$ 60,981,874	\$ 279,105	-24%

FISCAL YEAR	FISCAL YEAR 2015			FISCAL YEAR 2014			
	# Perf	Handle	Tax	# Perf	Handle	Tax	Inc/Dec
GRAND TOTAL	17,767	\$ 72,134,432	\$ 317,166	19,926	\$ 89,927,997	\$ 390,181	-19.79%

**SOUTH DAKOTA COMMISSION ON GAMING
 RECAP OF FT PIERRE HORSE MEET
 Fiscal Year 2015**

HANDLE INFORMATION

RACE DAY	HANDLE	TRACK COMMISSION	REVOLVING FUND	BRED FUND	BREAKAGE	PAID TO WINNERS
04/25/15	\$37,124	\$6,129	\$1,195.61	\$398.54	\$364.53	\$29,036.08
04/26/15	\$22,457	\$3,715	\$723.25	\$241.08	\$326.49	\$17,451.62
05/02/15	\$31,269	\$5,127	\$1,007.05	\$335.68	\$313.15	\$29,926.27
05/03/15	\$31,162	\$5,198	\$1,003.06	\$334.53	\$286.07	\$29,823.87
2015 TOTALS:	\$122,012	\$20,168.54	\$3,928.97	\$1,309.83	\$1,290.24	\$106,237.84
2014 TOTALS:	\$95,174	\$15,722.36	\$3,065.16	\$1,021.72	\$1,054.87	\$74,309.89
Difference:	\$26,838	\$4,446.18	\$863.81	\$288.11	\$235.37	\$31,927.95
% Change:	28.20%	28.28%	28.18%	28.20%	22.31%	42.97%

LICENSE FEES & FINES

Individual Licenses:

By Renewal Letter	\$330.00	Total Individuals and Stables Licensed at Both Tracks
At Track	\$2,795.00	338
Total Individual Licenses:	<u>\$3,125.00</u>	
Fines:	\$0.00	
Daily License Fees:	\$40.00	

FY 2015 TOTALS: \$3,165.00

FY 2014 TOTALS: \$4,430.00

Difference: **(\$1,265.00)**

% Change: -28.56%

REVENUES

Special Commission Fund	\$3,928.97
Bred Fund	\$1,309.83
License Fees & Fines	\$3,165.00

TOTAL REVENUES **\$8,403.80**

* **DISBURSEMENTS**

SD Bred Point Money	\$24,000.00
SD Bred Stakes Races	\$38,500.00
Revolving Fund:	
Purse supplements & operations	\$162,000.00
Jockey Bonus	\$2,000.00

TOTAL DISBURSEMENTS **\$226,500.00**

REVENUES - DISBURSEMENTS **(\$218,096.20)**

* Disbursements do not include the administrative costs incurred by the Commission on Gaming.

**SOUTH DAKOTA COMMISSION ON GAMING
 RECAP OF ABERDEEN HORSE MEET
 Fiscal Year 2015**

HANDLE INFORMATION

RACE DAY	HANDLE	TRACK COMMISSION	REVOLVING FUND	BRED FUND	BREAKAGE	PAID TO WINNERS
05/09/15	\$18,560	\$3,892	\$597.74	\$199.25	\$186.80	\$14,480.80
05/24/15	\$57,927	\$12,195	\$1,865.59	\$621.86	\$551.78	\$45,180.40
05/25/15	\$52,842	\$11,015	\$1,701.82	\$567.27	\$421.85	\$41,405.60
2015 TOTALS:	\$129,329	\$27,101.77	\$4,165.15	\$1,388.38	\$1,160.43	\$101,066.80
2014 TOTALS:	\$209,151	\$42,933.53	\$6,735.89	\$2,245.30	\$1,754.27	\$164,463.20
Difference:	(\$79,822)	(\$15,831.76)	(\$2,570.74)	(\$856.92)	(\$593.84)	(\$63,396.40)
% Change:	-38.16%	-36.88%	-38.16%	-38.17%	-33.85%	-38.55%

LICENSE FEES & FINES

Individual Licenses:

By Renewal Letter	\$0.00
At Track	\$1,785.00
Total Individual Licenses:	\$1,785.00

Fines: \$1,600.00

Daily License Fees: \$30.00

2015 TOTALS: \$3,415.00

2014 YEAR TOTALS: \$2,935.00

Difference: \$480.00

% Change: 16.35%

REVENUES

Special Commission Fund	\$4,165.15
Bred Fund	\$1,388.38
License Fees & Fines	\$3,415.00

TOTAL REVENUES **\$8,968.53**

* **DISBURSEMENTS**

SD Bred Point Money	\$24,000.00
SD Bred Stakes Races	\$38,500.00
Revolving Fund:	
Purse supplements & operations	\$162,000.00
Jockey Bonus	\$6,000.00

TOTAL DISBURSEMENTS **\$230,500.00**

REVENUES - DISBURSEMENTS **(\$221,531.47)**

* Disbursements do not include the administrative costs incurred by the Commission on Gaming.