

Michigan Gaming Control Board

Annual Report

2024



Annual Report to the Governor

Calendar Year 2024



Michigan Gaming Control Board
3062 West Grand Boulevard, Suite L-700
Detroit, Michigan 48202

Submitted pursuant to the
Michigan Gaming Control & Revenue Act, as amended
(Public Act 69 of 1997)

This document is also available online at
Michigan.gov/MGCB



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
MICHIGAN GAMING CONTROL BOARD
DETROIT

HENRY L. WILLIAMS, JR.
EXECUTIVE DIRECTOR

April 8, 2025

The Honorable Gretchen Whitmer
Governor of Michigan

AN OPEN LETTER TO GOVERNOR GRETCHEN WHITMER AND THE MICHIGAN LEGISLATURE:

On behalf of the Michigan Gaming Control Board (Board), I am pleased to present the Annual Report to the Governor for calendar year 2024, pursuant to Section 15(1) of the Michigan Gaming Control & Revenue Act, as amended, Public Act 69 of 1997, MCL 432.201 (Act). This Annual Report is submitted not only to comply with the statutory reporting requirements under the Act, but to provide a summary of significant activities and operations of the Board and the Board's staff. The Annual Report includes reports on the licensure, regulation, and operations of authorized commercial casino gaming in the City of Detroit, and internet gaming and sports betting for 2024. It also includes a report on millionaire parties.

Sincerely,

A handwritten signature in cursive script that reads "Linda D. Forte".

Linda Forte
Chairperson



Michigan Gaming Control Board

FROM THE EXECUTIVE DIRECTOR

The Michigan Gaming Control Board (MGCB) continues to play a pivotal role in the growth and regulation of Michigan's gaming industry, ensuring both its integrity and its contribution to the state's economy. In 2024, Detroit's commercial casinos reported \$1.291 billion in aggregate revenue, contributing approximately \$104.3 million in state taxes from table games, slots, and retail sports betting. These tax revenues are vital, as they are directed to the state's School Aid Fund, directly benefiting Michigan's educational system. This success is a direct result of the dedication and hard work of MGCB employees, whose efforts in overseeing and regulating the industry ensure its continued success and positive impact on the state.

The year also saw a remarkable increase in revenue from iGaming and internet sports betting, significantly boosting Michigan's economy. Combined, Michigan's commercial and tribal operators reported total iGaming gross receipts of \$2.4 billion and internet sports betting receipts of \$460.5 million, culminating in \$2.861 billion in gross receipts, a 23.8% increase from the previous year. Adjusted gross receipts reached \$2.594 billion, reflecting 22.3% growth. The operators contributed \$466.1 million in taxes and fees to the State of Michigan, with \$451.4 million attributed to iGaming and \$14.7 million to internet sports betting. These contributions are directed to the Internet Gaming Fund and Internet Sports Betting Fund, resulting in a combined \$400.7 million in revenue for Michigan's School Aid Fund by the close of the fiscal year.

By the end of 2024, a total of 15 operators—12 tribal and 3 commercial—were authorized to provide iGaming and internet sports betting in Michigan, demonstrating the continued expansion and success of the state's regulated gaming landscape.

Combating illegal gambling activities remains a top priority for the MGCB, as these operations threaten the integrity of Michigan's gaming industry and the safety of its citizens. In 2024, the MGCB continued its strong collaboration with law enforcement agencies, including the Department of Attorney General and other state partners, to address these threats.

In 2024, the MGCB sent warning letters to 37 Michigan residents involved in illegal online gambling activities on social media, up from 26 in 2023. The agency also issued cease-and-desist orders to nine unlicensed online gaming websites both in 2023 and 2024. Additionally, more businesses were found operating unlawful gaming devices, underscoring the effectiveness of the agency's proactive efforts in protecting Michigan's legal gaming market. Notably, 229 illegal gaming machines were removed or deactivated from 94 businesses, a significant increase from the 167 machines removed in 2023. These actions contribute to maintaining a safe and secure environment for consumers and businesses in Michigan's gaming industry.

Our commitment to responsible gaming remains strong. We are proud to highlight the continued success of our "Don't Regret the Bet" campaign, which earned national acclaim and a Michigan Chapter Emmy Award® in 2024. Launched in March 2023, the campaign provides essential tips and resources to help Michigan residents engage in responsible gaming and addresses the perils of gambling addiction. Through engaging and informative messaging, "Don't Regret the Bet" has demonstrated the Board's commitment to promoting responsible gaming practices and safeguarding the well-being of our residents. A key component of the MGCB's mission, this campaign received \$3 million in ongoing annual funding, and an additional \$700,000 in 2024 ensuring its continued impact.



Michigan Gaming Control Board

Looking ahead, we remain dedicated to the protection and regulation of Michigan's gaming industry. In Fiscal Year 2025, the MGCB secured \$52.3 million in state funding, ensuring that we have the necessary resources to uphold the highest standards of regulatory oversight. With continued support from our stakeholders, including law enforcement agencies and the state's leadership, we are confident that we can further strengthen our regulatory framework, combat illegal gambling, and promote a secure, responsible gaming environment for all Michigan residents.

Together, we will continue to work towards enhancing the safety, integrity, and success of Michigan's gaming industry for years to come.

Sincerely,

/s/

Henry L. Williams, Jr.



Michigan Gaming Control Board

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Michigan Gaming Control Board

Mission Statement

"The Michigan Gaming Control Board shall ensure the conduct of fair and honest gaming to protect the interests of the citizens of the State of Michigan."

Introduction

In November 1996, Michigan voters approved Proposal E, authorizing the development of up to three licensed commercial casinos in Detroit. Proposal E subsequently took effect as law on December 5, 1996, as the Michigan Gaming Control & Revenue Act. The voter-initiated Act established the Michigan Gaming Control Board (MGCB) as an autonomous agency within the Michigan Department of Treasury (Treasury) exclusively responsible for licensing and regulating the three commercial Detroit casinos. In July 1997, the voter-initiated Act was amended substantially by the Michigan Legislature. The amended Act provided for more stringent licensing criteria, substantially strengthened the licensing and regulatory authority of the MGCB and provided for a system to collect wagering taxes and fees for the City of Detroit and the State of Michigan.

The Act was amended in 2019 to set a different tax rate for sports betting. Also in December 2019, the Lawful Internet Gaming Act (Public Act 152 of 2019), the Lawful Sports Betting Act (Public Act 149 of 2019), and the Fantasy Contests Consumer Protection Act (Public Act 157 of 2019) were signed into law, and the Traxler-McCauley-Law-Bowman Bingo Act (Act 382 of 1972) was amended.

By law, the Board is composed of five Michigan residents appointed by the Governor with the advice and consent of the Senate. One member is designated by the Governor as the chairperson. Under the Act, no more than three members may belong to the same political party. The Michigan Legislature vested the Board, Executive Director, and MGCB employees with certain powers and duties specified in the Act and such other powers necessary and proper to implement, administer, and enforce the provisions of the Act relating to the licensing and regulation of authorized commercial casino gaming in the City of Detroit fully and effectively.



Michigan Gaming Control Board

Michigan Gaming Control Board 2024 Board Members

Ms. Linda Forte, Chair



Ms. Forte, of Detroit, has been appointed by Governor Gretchen Whitmer to serve as Board Chair for a term at the pleasure of the governor. She began her term July 22, 2021, and it expired December 31, 2024.

Ms. Forte is retired from Comerica, Inc., where she served as the senior vice president of business affairs and chief diversity officer. Ms. Forte currently serves as a board member for Blue Cross Blue Shield of Michigan.

She holds a Bachelor of Science degree from Bowling Green State University and a Master of Business Administration degree from the University of Michigan.

Ms. Deidre Lambert-Bounds



Ms. Lambert-Bounds, president and co-owner of Ignite Social Media, LLC, and the COO and co-owner of its sister company, Carusele Media, has been appointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on December 31, 2028.

Mr. Andrew T. Palms



Mr. Palms, executive director of Communications Systems at the University of Michigan, has been reappointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on December 31, 2027.

Mrs. Joni Thower-Davis



Mrs. Thower Davis, managing partner for Jamjomar Inc., has been appointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on December 31, 2027.

Mr. Mark Evenson

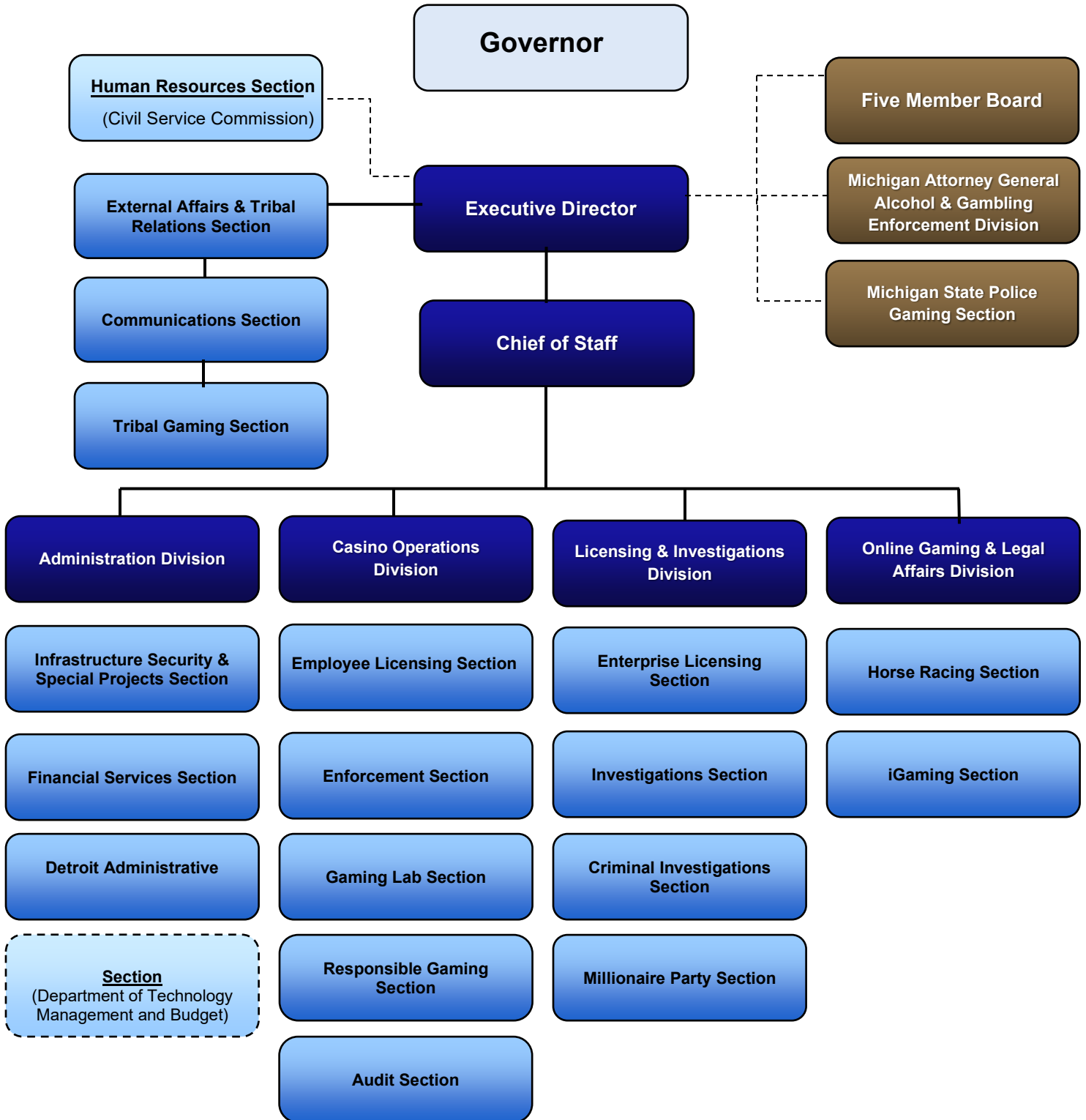


Mr. Mark Evenson, Chief Financial Officer at Diversified Members Credit Union, has been appointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on Dec. 31, 2026.



Michigan Gaming Control Board

Organizational Chart



Activities of the Board

Board Meetings

From inception, the Board has encouraged public input regarding policies, procedures, and activities related to licensing and regulating the three Detroit commercial casinos. To conduct Board business, and to inform and receive input from the public, the Board held 11 public meetings in 2024. At these meetings, the Board not only conducted its official business, but it also provided the public and news media with opportunities to ask questions and offer comments regarding casino gaming issues and the Board's relevant policies, procedures, and activities. The Board met in person at the Detroit office located at Cadillac Place, 3062 West Grand Boulevard, Suite L-700, on the following dates:

2024 Meeting Dates	
January 9	August 13
February 13	September 10
April 9	October 15
May 14	November 19
June 18	December 10
July 9	

The Board adjourned to closed session after the public meetings to review confidential materials that were part of casino, internet gaming, and sports betting license applications, as well as applications for placement on the Board's Disassociated Persons List and thus protected from public review and disclosure under Sections 4c and 25 of the Michigan Gaming Control & Revenue Act, as amended, Public Act 69 of 1997, MCL 432.204c and MCL 432.225(4)(c). Closed sessions are not open to the public, nor are minutes of such sessions available to the public under Michigan's Open Meetings Act, as amended, Public Act 267 of 1976. All Board meetings, whether open or closed, were held in accordance with Michigan's Open Meetings Act.



Michigan Gaming Control Board

MGCB Notable Activities

Executive Office



External Affairs & Tribal Relations

External Affairs & Tribal Relations is responsible for interactions internally with agency staff and externally with outside stakeholders.

Communications Section

The Communications Section provides communications, public relations, and social media outreach and support for the MGCB. As part of our ongoing commitment to transparency, education, and engagement, we have implemented various strategies to communicate with regulated entities, stakeholders, and the public effectively.

Key initiatives, achievements, and points of pride from calendar year 2024 are highlighted below:

Communication Strategies: The Communications Section ensures effective communication, which is vital for maintaining the trust and confidence of stakeholders and the public. To achieve this, we have employed several strategies, including:

- **Stakeholder Engagement:** The Director of External Affairs & Legislative Liaison maintains regular communication with the gaming industry—including operators, service providers, and associations—along with legislative and local community leaders. Outreach efforts include understanding their concerns, providing guidance, and facilitating compliance with Michigan gaming laws. Open dialogue is encouraged, and emerging regulatory issues are quickly addressed.
- **Public Awareness Campaigns:** The MGCB successfully launched its Emmy Award®-winning “Don’t Regret the Bet” public awareness campaign in March 2023 to address the perils of gambling addiction. In 2024, the campaign received significant national and international acclaim, earning honors for showcasing excellence in design and creative storytelling. This impactful initiative has significantly raised awareness and provided support for individuals struggling with compulsive gambling behaviors in our state. Through engaging and informative messaging, “Don’t Regret the Bet” has demonstrated the Board’s commitment to promoting responsible gaming practices and safeguarding the well-being of our residents.



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Honors received include the following awards:

- Michigan Chapter Emmy Award® from the National Academy of Television Arts & Sciences: Graphic Arts – Motion Graphics
 - PRNEWS Digital Awards First Place: Facebook Platform Presence
 - AVA Digital Platinum Award: Digital Marketing Campaign
 - AVA Digital Platinum Award: Creativity in Website Design
 - dotCOMM Platinum Award: Website Elements/Microsite
 - dotCOMM Platinum Award: Digital Marketing Campaign
 - MarCom Platinum Award: Integrated Marketing
 - Viddy Platinum Award: Integrated Marketing
 - Shorty Awards Finalist: Social Good Campaign
- **Regulatory Updates:** Timely and clear communication of regulatory changes is essential for compliance. To that end, the Communications Specialist assisted with distributing stakeholder memos via email and maintaining distribution lists to ensure that industry stakeholders received updated guidelines, policy changes, and regulatory directives in a prompt and understanding manner.
 - **Social Media Outreach:** Social media platforms have become influential channels for disseminating information and engaging with a wider audience. In 2024, the MGCB intensified its social media outreach and engagement efforts:
 - **Continued Presence:** The MGCB continued its presence on various social media platforms, including Twitter, LinkedIn, Facebook, Threads, and YouTube to reach a diverse audience. This allowed us to share news, updates, educational resources, and insights related to responsible gaming and regulatory developments.
 - **Content Strategy:** The MGCB Social Media Analyst deployed a comprehensive content strategy to ensure relevant and engaging content across social media platforms. This included informative posts, infographics, podcasts, and videos designed to educate, inform, and create awareness about responsible gaming practices and our regulatory framework.
 - **Community Management:** Engaging and responding to the community on social media and also via email inquiries received is crucial for building trust and a positive image. The Social Media Analyst and Communications Specialist actively monitored and responded to questions, comments, and concerns from the public, other regulatory agencies, reporters and media outlets, and industry stakeholders in a timely and respectful manner.



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Achievements and Impact: The MGCB’s communications and social media outreach initiatives have yielded positive outcomes and impact. Key achievements include:

- Increased Awareness:** In 2024, the agency effectively communicated the importance of responsible gaming through targeted campaigns, community outreach, and strategic collaboration with industry stakeholders. The MGCB’s critical role in ensuring regulatory compliance was underscored as Michigan received national recognition for its proactive approach in issuing cease-and-desist letters to major offshore illegal gaming operations, such as Bovada. This action set a precedent, inspiring other states to adopt similar measures in protecting their gaming industries.
- Stakeholder Engagement:** In 2024, enhanced engagement with industry stakeholders has facilitated cooperative problem-solving and improved our knowledge of emerging challenges, allowing for more informed decision-making. A key highlight was the hosting of a college sports betting panel on June 3, 2024, which focused on rules, regulations, and compliance.
- By the Numbers:** The Communications Section’s efforts in 2024 are summarized as follows:

Media Inquiries	150	Social Media Engagements	
Public Inquiries	1,422	Facebook	
News Releases	79	Reach	3,125,685
Social Media Posts	2,202	Views	2,404,516
LinkedIn	520	Interactions	3,962
Twitter	436	Link Clicks	117,327
Facebook	520	Visits	14,527
Instagram	206	Instagram	
Threads	520	Reach	259,254
		Interactions	109
		LinkedIn	
		Impressions	49,305
Podcasts		Reactions	1,007
Episodes Published	11	Comments	52
Downloads	869	Clicks	2,469



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Legislative Affairs Section

The Legislative Affairs Section aims to ensure Michigan statute is aligned with the Board's efforts to ensure the integrity of gaming in this state. In 2024, the Board supported two issues raised in the Legislature.

House Bills 5227-5230 were introduced to update the definition of "slot machine" in the Michigan Penal Code. The current 1996 definition is outdated in that it only mentions a mechanical device. This would update the current definition to accurately reflect what is currently being used by the industry, bringing Michigan in line with industry leading states like Nevada, New Jersey, Mississippi, and the like. The Board hopes to support this effort again in the coming session.

Senate Bills 926, 931, and 933-34, Public Acts 139-142, were introduced to increase the Board's and the Michigan State Lottery's contributions to the Compulsive Gaming Prevention Fund. The Board's increase from \$3 million to \$6 million will contribute to an increase in treatment, 24-hour hotline staffing, and problem gambling awareness in the state.

Human Resources Section

The MGCB has two dedicated Civil Service Commission employees to facilitate the personnel needs of the agency. The Human Resources (HR) director and analyst are primarily responsible for the hiring of staff, performance management, labor relations, payroll, and personnel transaction processing. These employees are assisted by two HR Liaisons from the MGCB.

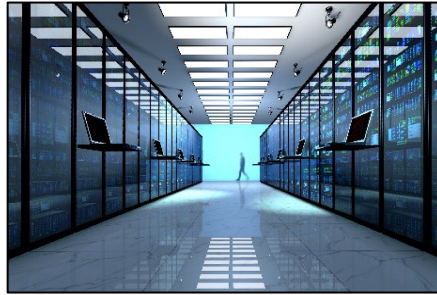
In 2024, the MGCB introduced 31 new staff members to the agency, while 16 employees departed through resignation or retirement. As a result, the agency ended the year with 191 employees. In addition, 19 employees were promoted during the calendar year.

Tribal Gaming Section

Notable accomplishments and further details of actions completed by the Tribal Gaming Section can be found in the separate 2024 Tribal Gaming Annual Report.



Michigan Gaming Control Board



Administration Division

The Administration Division interacts with agency staff to ensure operational needs are met and provides administrative support services to all MGCB locations.

Financial Services Section

The Financial Services Section assists MGCB staff in administrative support to ensure that commodities and services are delivered to the agency in the most efficient and effective manner. Located in the MGCB's Lansing office, the section interacts with agency staff to ensure their operational needs are met. This includes assisting management in determining annual budget requirements to ensure the agency has the resources needed to achieve its mission objectives. Financial Services also monitors spending and ensures accounting transactions are completed and properly executed. Notably, this includes verifying the amount of wagering tax paid by the three Detroit commercial casinos and the state portion of internet gaming and internet sports betting tax/payments remitted by licensed operators.

The section facilitates the procurement of commodities and services required for operations. Maintaining records of all agency purchases and processing payments related to the acquisition of goods are significant duties related to procurement.

In addition, Financial Services helps MGCB staff complete air, hotel, and rental car reservations, and approves expense reimbursement requests. Monitoring fleet vehicle usage and maintenance is also a section responsibility.

Infrastructure, Security & Special Projects Section

The Infrastructure Security & Special Projects (IS&SP) Section is responsible for agency security (physical and data) and business continuity for the MGCB. Additionally, this section acts as the agency's liaison to the Michigan Department of Technology, Management & Budget (DTMB) for the completion of IT-related projects and provides support to other MGCB sections on various State of Michigan and agency-specific projects as needed.

In 2024, IS&SP, in collaboration with DTMB, successfully launched the first phase of the MGCB Application Portal (MAP) Project. The MAP portal allows vendors and subcontractors to apply and pay for a license online. Additionally, IS&SP completed updates to the agency's Business Continuity Plan and all Security Access Profiles.

The section continued to effectively manage the visual and sound quality of all in-person and virtual public Board meetings, ensuring an optimal live stream of the meetings was accessible to attendees.



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Detroit Administrative Services Section

The Detroit Administrative Services Section provides administrative support services for the four MGCB offices in Detroit at Cadillac Place, and in each of the three Detroit commercial casinos.

In addition, the section provides records management oversight for the agency's paper records and ensures electronic images of records are available to staff in the MGCB's online record repository. This section processes all Freedom of Information Act (FOIA) requests in accordance with the Michigan Freedom of Information Act, Public Act 442 of 1976, and responds to Requests for Information from neighboring jurisdictions. The section also ensures the MGCB complies with the State of Michigan's retention schedules established for all documents.

In calendar year 2024, the MGCB created 190,307 records in the Content Manager (CM) records management and retention system, an increase of 31,928 records from 2023. Over 1.1 million pages of paper records were added to CM. The Records Section consistently attained its measured benchmark of processing 99.5% of documents received within 72 hours.



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Licensing & Investigations Division

The Licensing & Investigations Division oversees licensing for the three Detroit commercial casinos, internet gaming operators, sports betting operators, and their respective suppliers; millionaire party events and millionaire party suppliers; and conducts regulatory and criminal investigations in coordination with the Michigan Attorney General’s (AG) office.

Enterprise Licensing Section

The Enterprise Licensing Section processes license applications and assists the Investigations Section with analytical reviews of financial documentation related to ongoing licensing investigations.

Suppliers providing gaming-related goods or services to a commercial casino, internet gaming operator, or sports betting operator must be licensed by the MGCB. Suppliers providing nongaming-related goods or services to a commercial casino also must obtain a license from the MGCB unless qualified for an exemption from licensing requirements.

Vendor exemptions, supplier license exemptions, and subcontractor exemptions are conditional waivers of the supplier licensing requirements of the Michigan Gaming Control & Revenue Act and Administrative Rules. These exemptions must be approved by the Executive Director and must meet specific eligibility requirements established by the MGCB.

Vendor registrations are required for entities providing specific nongaming-related goods and/or services under the Lawful Internet Gaming Act or Lawful Sports Betting Act.

The following charts depict the number of entities holding a license, registration, or exemption from licensing requirements as of December 31, 2024:

Commercial Casino Related Entities Licensed or Exempt (as of December 31, 2024)	
Commercial Casinos	3
Licensed Suppliers	90
Temporarily Licensed Suppliers	6
Supplier License Exemptions	231
Vendor Exemptions	538
Subcontractor Exemptions	30
Total	898



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Internet Gaming, Internet Sports Betting, and Fantasy Contest Entities Licensed or Registered (as of December 31, 2024)	
Internet Gaming Operators	15
Sports Betting Operators	15
Fantasy Contest Operators	4
Provisionally Licensed Fantasy Contest Operators	6
Provisionally Licensed Internet Gaming Suppliers	5
Licensed Internet Gaming Suppliers	86
Provisionally Licensed Sports Betting Suppliers	4
Licensed Sports Betting Suppliers	57
Internet Gaming Vendor Registrations	428
Sports Betting Vendor Registrations	534
Total	1,154

Millionaire Party

The Executive Director enforces the oversight of millionaire party events through the Traxler-McCauley-Law-Bowman Bingo Act, Public Act 382 of 1972 (Bingo Act).

A millionaire party is an event where imitation money or chips are used to place wagers on games of chance customarily associated with casino gaming. The most common millionaire party game conducted throughout the state is Texas Hold'em poker. Millionaire parties are held by nonprofit organizations to generate funds for charitable purposes.

Qualified Organizations

Qualified organizations (commonly referred to as "charities") are defined in the Bingo Act as bona fide religious, educational, service, senior citizens, fraternal, or veterans' organizations that operate without profit to their members and either have been in existence continuously as an organization for a period of five years or are exempt from taxation as a 501(c).

Locations

As of December 31, 2024, 25 locations were used to host millionaire parties on a recurring basis.

Suppliers

Millionaire party suppliers are licensed by the Executive Director to provide goods and services to a qualified organization. As of December 31, 2024, there were 19 active millionaire party suppliers licensed by the Executive Director.



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On-Site and Post-Event Inspections*

In 2024, the MGCB conducted 487 on-site and 169 post-event inspections. Each inspection is an opportunity for Board staff to interact with and counsel charitable organizations on how to manage their events while complying with the Bingo Act and Administrative Rules. The on-site and post-event inspections resulted in 106 verbal warnings and 43 written warnings.

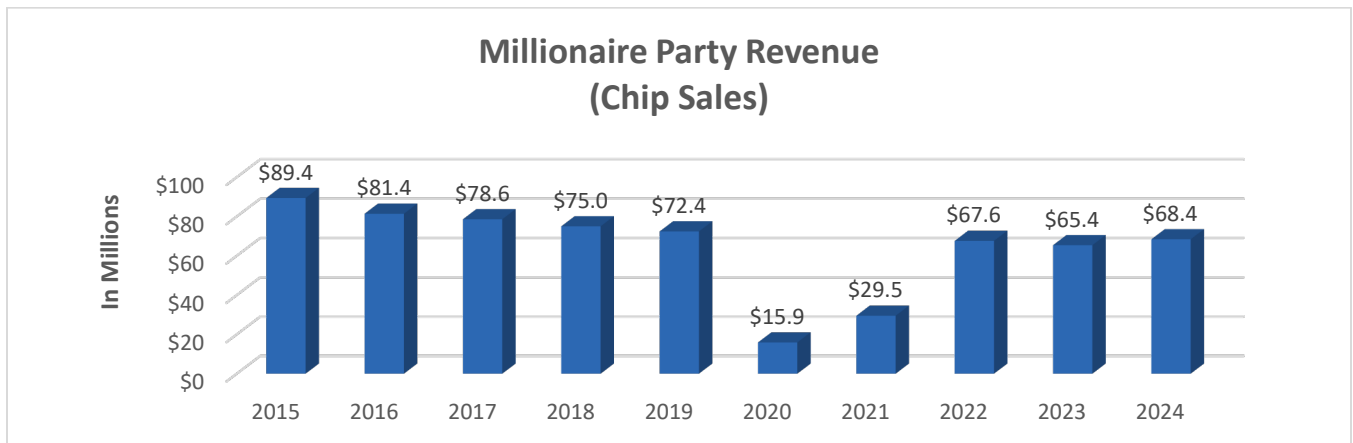
**On-Site Inspections: Regulation officers conduct inspections during ongoing millionaire party events to ensure compliance with the Act and Rules.*

Post-Event Inspections: Regulation officers conduct inspections of qualified organizations after a millionaire party event has taken place. All game documents and financial records are reviewed, and the principal officer is interviewed.

Licensing Activity

For calendar year 2024, a total of 1,325 millionaire party licenses were issued that authorized 4,978 separate millionaire party event days. This resulted in the sale of approximately \$68.4 million in chips at millionaire parties, with net profits to charities of approximately \$5.1 million. Licensing volumes in 2024 remained relatively consistent throughout the year and slightly decreased when compared to 2023.

The charitable organizations self-report financial data for their millionaire party events to the MGCB.



Licensing and Event Days

The chart below represents licensing and event days trends since 2015:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	2,820	2,619	2,387	2,228	2,149	412	587	1,394	1,329	
	10,146	9,608	8,714	8,129	7,966	1,494	2,207	5,289	5,051	



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Investigations Section

The Investigations Section conducts licensing investigations of the commercial casinos, internet gaming operators, sports betting operators, fantasy contest operators, and their respective suppliers. The licensing investigations are used to evaluate the eligibility and suitability of applicants, as well as key individuals and businesses associated with the applicants.

In 2024, section staff conducted supplier investigations for suppliers located throughout the United States and worldwide. The Investigations Section conducted three casino renewal investigations, four initial fantasy contest operator investigations, 28 initial supplier license investigations, 57 supplier license renewal investigations, and 153 supplemental licensing investigations during calendar year 2024. Supplemental licensing investigations include the background investigation of new key individuals, new key businesses, and transfers of ownership in a licensee.

Background investigations were conducted on 581 key individuals and 226 affiliated businesses in connection with the above noted licensing investigations during calendar year 2024.

Criminal Investigations Section

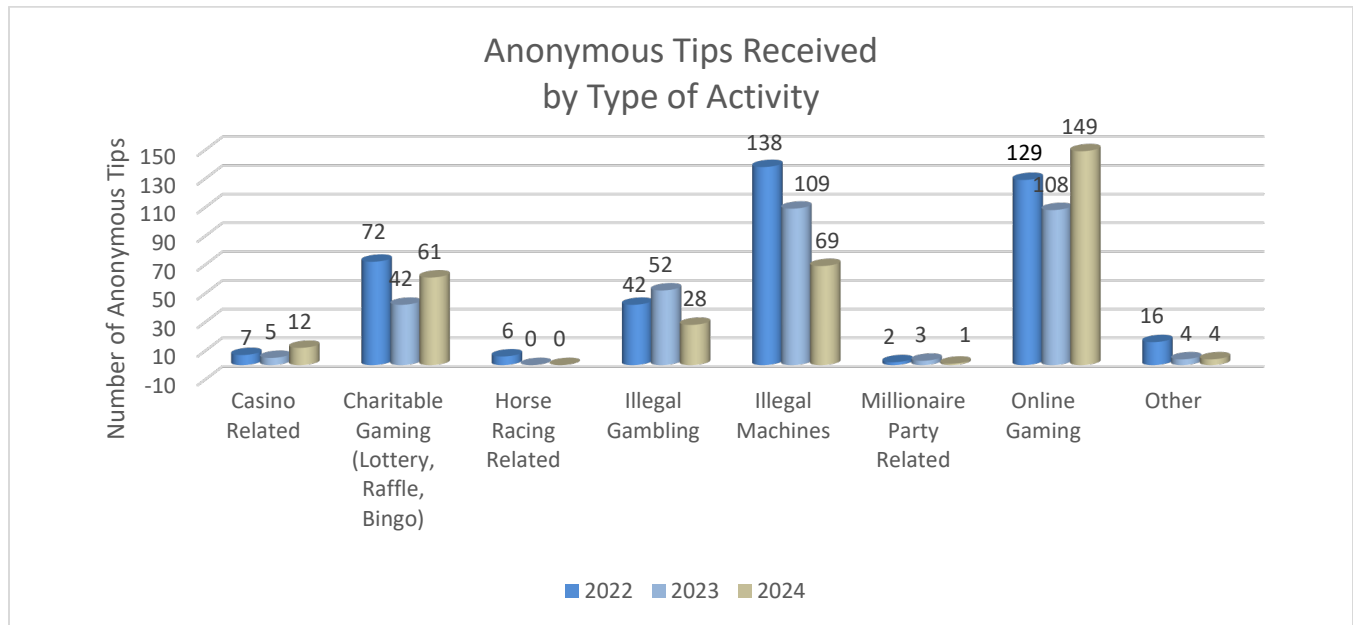
The Criminal Investigations Section (CIS) functions as a professional resource, providing gaming investigative expertise to Board staff as well as federal, state, county, and local law enforcement and regulatory agencies. The main purpose of the CIS is the administration of criminal justice. This includes conducting investigations, in conjunction with AG investigators and state and local police departments, into allegations of illegal gambling which may constitute violations of the Michigan Penal Code. In addition, the CIS conducts regulatory and administrative investigations into matters falling under the jurisdiction of the Board and/or its Executive Director.

The CIS administers an anonymous tip phone line and email address for the public to report illegal or suspected illegal gambling activity. All information received is reviewed for credibility and appropriately assigned to gather additional information. In 2024, CIS recorded a total of 324 tips. As a result, the CIS forwarded 116 anonymous tips to other MGCB sections or State of Michigan agencies for follow-up and initiated 292 CIS investigations.



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The following table illustrates the types of activity reported to the MGCB:



In 2024, the CIS continued to receive information related to illegal online gambling. As a result, warning letters were mailed to 37 Michigan residents who were conducting illegal online gambling via social media. Cease-and-desist letters were sent to nine licensed online gaming websites for conducting illegal gambling in the State of Michigan.

In 2021, the MGCB and Michigan Liquor Control Commission began to partner on an education and enforcement initiative to encourage businesses to remove unregulated machines used for illegal gaming. This partnership has led to the identification of hundreds of locations throughout the state with suspected illegal gambling machines. During 2024, 94 Michigan businesses received letters to cease the identified illegal gambling, which led to 229 machines either being removed or taken out of operation.

As a result of MGCB investigations, and in partnership with the AG’s office, 13 machines used for illegal gambling were seized, 12 individuals received criminal gambling convictions, and charges were authorized against 27 individuals during calendar year 2024.

Exclusion List

The MGCB is committed to ensuring a safe environment for those who patronize the three licensed casinos in Detroit and the horse racing track. One way to accomplish this goal is to exclude individuals who may adversely affect the public’s confidence and trust in the integrity of casino gaming from entering the three state-licensed casinos as outlined in MCL 432.204a(1)(I) or the licensed horse racing track as stated in MCL 431.307(3); Mich Admin Code, R 431.1130.

The exclusion list, which is posted on the MGCB website at Michigan.gov/MGCB, contains the names of individuals who met the criteria for exclusion. Seven individuals were added to the exclusion list during 2024.



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Online Gaming & Legal Affairs Division

iGaming Section

The iGaming Section performs regular monitoring of the internet gaming and internet sports betting platforms to ensure gaming integrity. Regulation officers and auditors are authorized by the Lawful Internet Gaming Act (LIGA), Public Act 152 of 2019, MCL 432.310, and the Lawful Sports Betting Act (LSBA), Public Act 149 of 2019, to audit and investigate alleged violations of the Act, Administrative Rules, and internal control standards to ensure all online facilities, activities, and games comply with the applicable Act.

Internet Gaming and Sports Betting

At the end of 2024, 15 internet gaming and sports betting operators (12 tribal and 3 commercial) were authorized to conduct internet gaming and internet sports betting. However, Golden Nugget, The Stars Group/Poker Stars, and Caesars Horseshoe platform providers are not currently accepting wagers on internet sports betting.

A list of authorized internet gaming and sports betting operators and platform providers follows:

Authorized Operators and Platform Providers	
	Platform Provider
Bay Mills Indian Community	DraftKings
Nottawaseppi Huron Band of the Potawatomi	NYX Digital Gaming
Pokagon Band of Potawatomi Indians	Pala Interactive
Hollywood Casino at Greektown	Penn Sports Interactive
Gun Lake Tribe	BetParx Casino
Hannahville Indian Community	VHL Michigan, LLC
Sault Ste. Marie Tribe of Chippewa Indians	Caesars Horseshoe
Little River Band of Ottawa Indians	BetRivers
MGM Grand Detroit	BetMGM
MotorCity Casino	FanDuel
Lac Vieux Desert Band of Lake Superior Chippewa Indians	Fanatics Sportsbook and Casino
Little Traverse Bay Bands of Odawa Indians	The Stars Group/PokerStars
Keweenaw Bay Indian Community	Golden Nugget Casino
Grand Traverse Band of Ottawa and Chippewa Indians	Caesars/WSOP
Saginaw Chippewa Indian Tribe of Michigan	GAN



Michigan Gaming Control Board

Michigan joined a Multi-State Internet Gaming Agreement which allows internet poker players in Michigan to compete against players in Delaware, Nevada, New Jersey, and West Virginia. Internet gaming operators and internet gaming platform providers must complete several steps to obtain MGCB authorization to launch multi-state poker. Currently, three licensed operators and their platform providers offer multi-state poker: the Little Traverse Bay Bands of Odawa Indians with platform provider PokerStars; the Grand Traverse Band of Ottawa and Chippewa Indians with platform provider World Series of Poker; and MGM Grand Detroit with platform provider BetMGM. PokerStars was approved to launch multi-state poker between Michigan and New Jersey players on Jan. 1, 2023. World Series of Poker was approved to launch multi-state poker between Michigan, New Jersey, and Nevada players in May 2024. BetMGM was approved to launch multi-state poker between Michigan and New Jersey players in November 2024.

The following charts depict the internet gaming adjusted gross receipts and related payments under the LIGA as of December 31, 2024:

Internet Gaming Adjusted Gross Receipts and Related Payments January – December 2024 (rounded to the nearest dollar)				
Operator	Internet Gaming Adjusted Gross Receipts	Internet Gaming State Payments*	City Wagering Taxes and Municipal Service Fees*	Governing Body of Jurisdiction Payments*
MGM Grand Detroit	\$ 576,944,851	\$ 112,605,191	\$ 55,471,178	\$ 0
MotorCity Casino	552,805,237	107,873,826	53,141,706	0
Hollywood Casino at Greektown	51,927,048	9,701,701	4,806,960	0
Bay Mills Indian Community	409,621,382	91,211,189	0	22,802,797
Nottawaseppi Huron Band of the Potawatomi	21,547,253	4,282,585	0	1,070,646
Grand Traverse Band of Ottawa and Chippewa Indians	133,289,034	29,312,744	0	7,328,186
Gun Lake Tribe	28,671,921	5,878,510	0	1,469,628
Hannahville Indian Community	11,293,706	1,997,091	0	499,273
Keweenaw Bay Indian Community	83,643,555	18,192,156	0	4,548,039
Lac Vieux Desert Band of Lake Superior Chippewa Indians	47,365,945	10,065,972	0	2,516,493
Little River Band of Ottawa Indians	140,715,972	30,976,378	0	7,744,094
Little Traverse Bay Bands of Odawa Indians	30,073,901	6,192,554	0	1,548,139
Pokagon Band of Potawatomi Indians	43,180,186	9,128,362	0	2,282,090

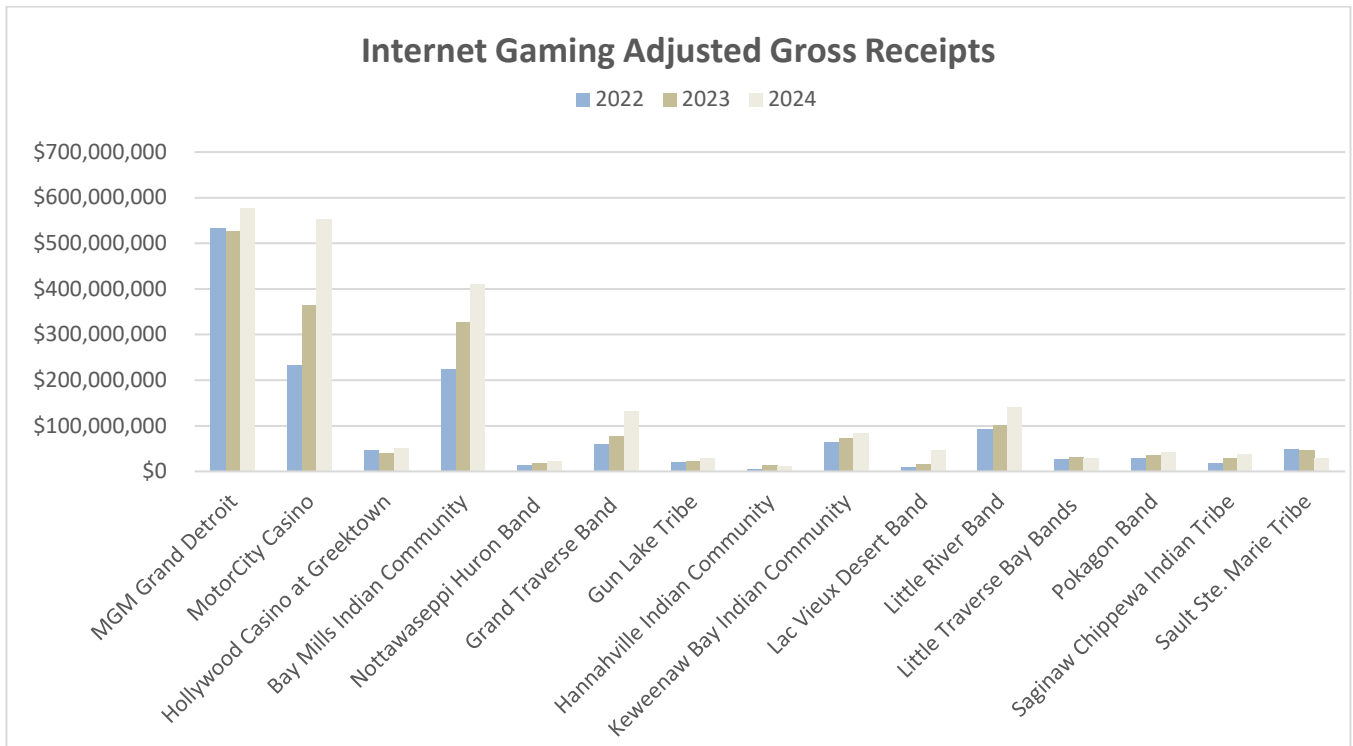


Michigan Gaming Control Board

<i>Internet Gaming Adjusted Gross Receipts and Related Payments Jan-Dec 2024 (rounded to the nearest dollar) continued</i>				
Operator	Internet Gaming Adjusted Gross Receipts	Internet Gaming State Payments*	City Wagering Taxes and Municipal Service Fees*	Governing Body of Jurisdiction Payments*
Soaring Eagle Gaming Saginaw Chippewa Indian Tribe	37,642,276	7,887,870	0	1,971,968
Sault Ste. Marie Tribe of Chippewa Indians	29,657,113	6,099,193	0	1,524,798
Total	\$ 2,198,379,380	\$ 451,405,322	\$ 113,419,844	\$ 55,306,151

*As reported by operator and has not been audited. Internet gaming operators must remit monthly payments. Payments are due the month following the current period. Column totals may not be equal due to rounding to the nearest dollar.

Note: Internet Gaming payments presented are calculated based on date earned. Timing differences exist when reconciling to the state's accounting system due to the actual depositing of portions of the payments occurring in the subsequent calendar year.





Michigan Gaming Control Board

The following charts depict the internet sports betting adjusted gross receipts and related payments under the LSBA as of December 31, 2024:

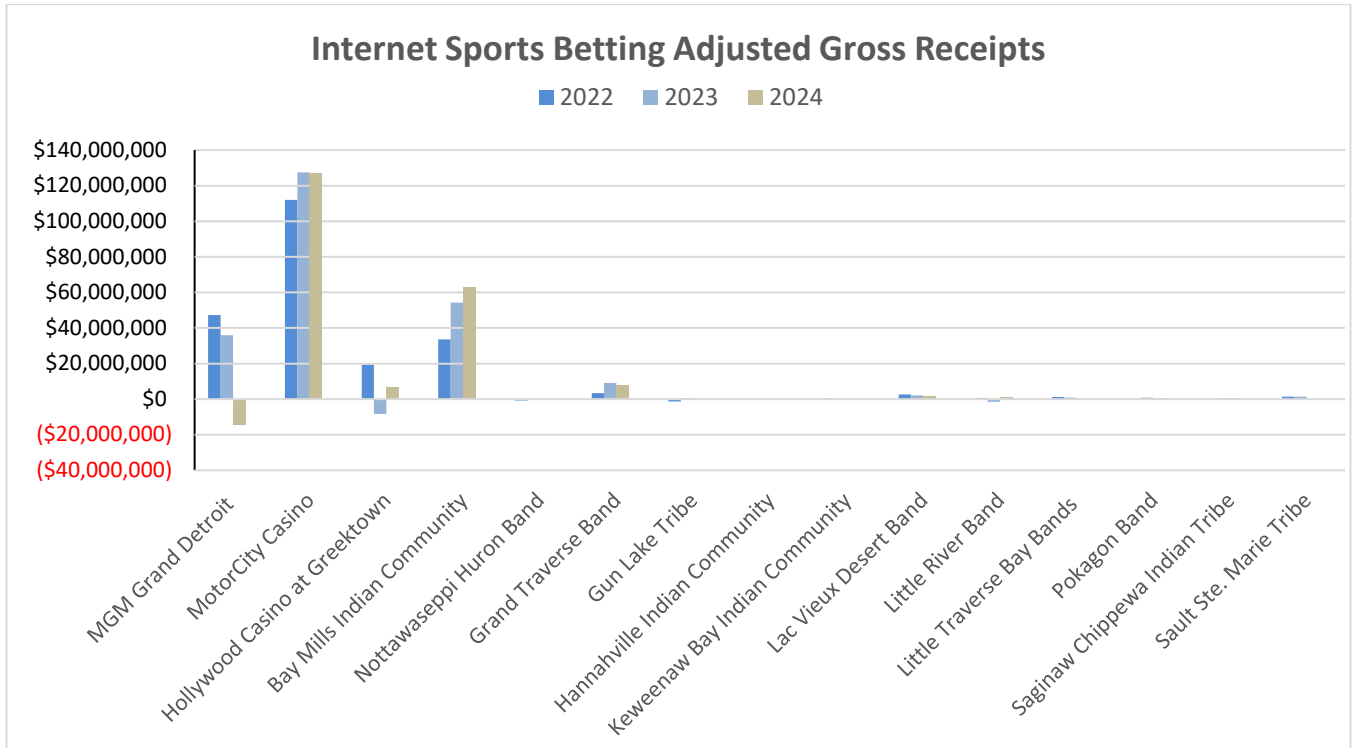
Internet Sports Betting Adjusted Gross Receipts and Related Payments January – December 2024 (rounded to the nearest dollar)			
Operator	Sports Betting Adjusted Gross Receipts	Internet Sports Betting State Payments*	City Wagering Taxes and Municipal Service Fees*
MGM Grand Detroit	\$ (14,344,537)	\$ 993,003	\$ 636,670
MotorCity Casino	126,828,135	7,488,438	4,801,260
Hollywood Casino at Greektown	6,863,806	0	0
Bay Mills Indian Community	62,773,838	5,273,002	0
Nottawaseppi Huron Band of the Pottawatomi	(403,949)	0	0
Grand Traverse Band of Ottawa and Chippewa Indians	7,995,736	671,642	0
Gun Lake Tribe	422,079	0	0
Hannahville Indian Community	152,255	0	0
Keweenaw Bay Indian Community	(15,623)	0	0
Lac Vieux Desert Band of Lake Superior Chippewa Indians	1,677,871	212,584	0
Little River Band of Ottawa Indians	1,126,884	0	0
Little Traverse Bay Bands of Odawa Indians	0	0	0
Pokagon Band of Potawatomi Indians	605,854	0	0
Saginaw Chippewa Indian Tribe	671,611	56,415	0
Sault Ste. Marie Tribe of Chippewa Indians	9,618	686	0
Total	\$ 194,363,578	\$ 14,695,770	\$ 5,437,930

*As reported by operator and has not been audited. Sports betting operators may carry forward calculated negative tax amounts. For months in which there are negative adjusted gross receipts, the amount of payment and fees is recorded as \$0 since no funds were remitted. Sports betting operators must remit monthly payments. Payments are due the month following the current period. Column totals may not equal due to rounding to the nearest dollar.

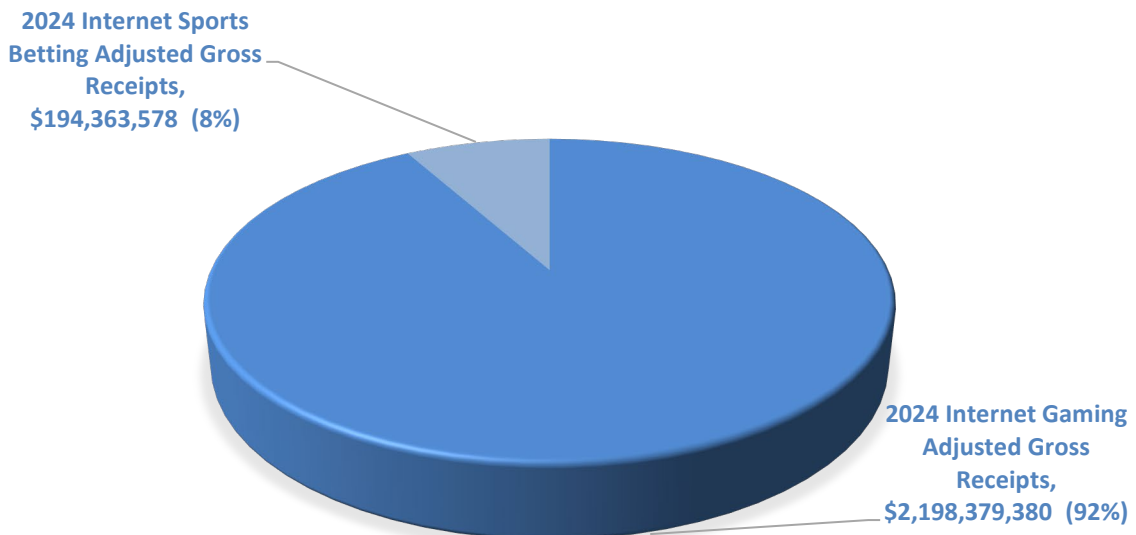
Note: Internet Sports Betting payments presented are calculated based on date earned. Timing differences exist when reconciling to the State's accounting system due to the actual depositing of portions of the payments occurring in the subsequent calendar year.



Michigan Gaming Control Board



The following chart compares the internet sports betting adjusted gross receipts under the LSBA and the internet gaming adjusted gross receipts under the LIGA as of December 31, 2024:





Michigan Gaming Control Board

Fantasy Contests

The Fantasy Contests Consumer Protection Act (FCCPA) Administrative Rules took effect on October 11, 2023. Operators that met the definition of a fantasy contest operator in Michigan on May 1, 2018, and that applied for a license by July 1, 2022, by law were able to continue to offer fantasy contests until issued or denied a license under the FCCPA.

The following chart depicts fantasy contests adjusted revenue and related fantasy contests calculated tax for 2024, rounded to the nearest dollar:

Fantasy Contest Operator	Fantasy Contest Adjusted Revenue*	Fantasy Contest Tax*
FanDuel	\$ 2,188,669	\$ 183,848
DraftKings	6,420,959	539,360
FFPC, LLC	483,057	40,577
Boom Shakalaka Inc.	0	0
PrizePicks	0	0
RealTime Fantasy Sports	42,513	3,571
DataForce Fantasy Football, LLC	15,759	1,324
Underdog	400,631	33,653
Win it All	0	0
Splash Sports	3,379	284
Ownersbox 3.0	(236)	(20)
Total	\$ 9,554,731	\$ 802,597

**As reported by operator and has not been audited. The Fantasy Contest Tax is computed at 8.4% of fantasy contest adjusted revenue. Fantasy contest operators may carry forward calculated negative fantasy contest tax amounts. The Fantasy Contest Tax does not include any additional payments made by fantasy contest operators as penalty for late submissions. Fantasy contest operators must remit monthly payments. Payments are due the month following the current period.*

Note: Fantasy Contest taxes presented are calculated based on date earned. Timing differences exist when reconciling to the State's accounting system due to the actual depositing of portions of the tax occurring in the subsequent calendar year.

Authorized Participant Complaints

The iGaming Section processes complaints received from authorized participants pursuant to Rules 432.641(7) and 432.741(7). The MGCB received 706 authorized participant complaints in 2024 and 851* were completed or closed.

**Reflects completed/closed complaints received in 2024 and carried over from 2023.*



Michigan Gaming Control Board

Violations Issued/Fines Imposed

During 2024, the Online Gaming & Legal Affairs Division issued violations and warning letters, and imposed fines as follows:

BetMGM, L.L.C.

8/1/2024: BetMGM, L.L.C. was issued a warning letter for apparent violation of R432.664 and R432.764 by not complying with their internal controls pertaining to authorized participant account closure requests.

8/1/2024: BetMGM L.L.C. was issued a warning letter for apparent violation of R 432.745(1), 7(g), (9), and (10) and related internal controls by accept wagers on events whose outcomes were already known.

8/13/2024: BetMGM L.L.C. was issued a Final Decision and Order for violation of R 432.653(2)(a) and R 432.753(2)(a) and related internal controls by failing to ensure that authorized participant self-imposed internet gaming and sports betting account limits were implemented correctly. BetMGM, L.L.C. was ordered to pay a \$75,000 fine.

Evolution US, L.L.C.

5/14/2024: Evolution US, L.L.C. was issued a Final Decision and Order for violations of R 432.639b(2) for multiple failures to remove at least one blank card from a deck of new playing cards before introducing the new deck into game play. Evolution US, L.L.C. was ordered to pay a \$25,000 fine.

Parx Interactive Michigan, Inc.

4/10/2024: Parx Interactive Michigan, Inc. was issued a Final Decision and Order for violation of R 432.631(1-3) and related internal controls by failing to verify the geolocation status of authorized participants during live dealer play. Parx Interactive Michigan, Inc. was ordered to pay a \$30,000 fine.

8/1/2024: Parx Interactive Michigan, Inc. was issued a warning letter for apparent failure to promptly notify the Board as required under the rules. Parx Interactive was also required to amend their internal control standards to address authorized participant payment and withdrawal errors.

WSI US, L.L.C.

2/13/2024: WSI US, L.L.C (WynnBet) was issued a Final Decision and Order for violation of R 432.745(10) for accepting internet sports betting wagers on an event or wager type whose outcome had already been determined and was publicly known. WSI US, L.L.C. was ordered to pay a \$10,000 fine with \$5,000 to be paid immediately and \$5,000 held in abeyance for a 24-month period.

Horse Racing Section

Notable accomplishments and further details regarding horse racing can be found in the separate 2024 Horse Racing Annual Report.



Michigan Gaming Control Board



Casino Operations Division

Employee Licensing Section

The Detroit casinos, internet gaming operators, internet sports betting operators, and related suppliers employ approximately 6,500 personnel in positions that require them to have an occupational license. These individuals are licensed for a two-year period. In 2024, the section received 4,982 new and renewal occupational license applications for investigation.

Occupational and Renewal Applications Received in 2024	
Supplier/Vendor	1,105
MGM Grand Detroit	1,162
MotorCity Casino	785
Hollywood Casino at Greektown	600
Internet Gaming	1,330
Total	4,982

In addition, licensing actions were taken against occupational licensees due to various violations of the Michigan Gaming Control & Revenue Act and Administrative Rules as depicted below:

Licensing Actions Against Occupational Licensees in 2024	
Voluntary Surrender	1
Voluntary Withdrawal	171
Warning Letter	13
Summary Suspension	20
Notice of Opportunity to Show Compliance	2

Effective December 2019, Section 432.208 (8)(3) of the Gaming Control & Revenue Act was signed into law which allows the Board to consider a waiver of misdemeanor convictions of at least 5 years old, and felony convictions of at least 10 years old, for occupational license applications, providing the applicant does not pose a threat to the integrity of gaming, the applicant's conviction did not involve gambling, dishonesty, theft, or fraud and the applicant is otherwise eligible and suitable. During 2024, 37 waivers were granted.



Michigan Gaming Control Board

Enforcement Section

The Enforcement Section continues daily monitoring of the casinos' responsibilities to ensure gaming integrity. Regulation officers located in the three Detroit commercial casinos are authorized by the Act to investigate alleged violations of the Act, Administrative Rules, and internal control standards to ensure all casino facilities, activities, and games are in compliance.

Violations Issued/Fines Imposed

During 2024, the Enforcement Section issued violations and warning letters, and imposed fines as follows:

Hollywood Casino at Greektown (GTC)

2/27/2024: A GTC occupational licensee was issued a warning letter for failure to include five Bill Validator (BV) "hot cans" in the October 6, 2023, gaming day count process. The violation occurred on 10/6/2023.

4/9/2024: GTC was issued a warning letter for taking a promotional rake when the poker room wasn't actively running promotions. The violation occurred on 12/2/2023.

4/29/2024: GTC was issued an Underage Citation and fined \$2,500 for allowing a minor entry onto the gaming floor. In addition, an occupational licensee was issued a warning letter for the same offense. The violation occurred on 1/14/2024.

7/18/2024: A GTC occupational licensee was issued a warning letter for allowing a Disassociated Person (DP) onto the gaming floor. The violation occurred on 11/13/2023.

9/24/2024: A GTC occupational licensee was issued a warning letter for allowing a Disassociated Person to obtain funds at the cage. The violation occurred on 1/17/2024.



Michigan Gaming Control Board

Detroit Entertainment, L.L.C. d/b/a MotorCity Casino-Hotel (MCC)

3/4/2024: An MCC occupational licensee was issued a warning letter for failing to secure an EGD during a drop. The violation occurred on 12/4/2023.

3/18/2024: Four MCC occupational licensees were issued warning letters for improperly conducting a table game fill. The violation occurred on 10/13/2023.

6/17/2024: MCC and an occupational licensee were issued warning letters for working on an expired license. The violation occurred from 12/14/2023 to 2/23/2024.

6/18/2024: MCC and an occupational licensee were issued warning letters for failing to install a cold BV can in an EGD. The violation occurred on 5/2/2024.

7/18/2024: An MCC occupational licensee was issued a warning letter for failing to follow procedures during an emergency EGD drop. The violation occurred on 5/17/2024.

8/2/2024: MCC and an occupational licensee were issued warning letters for failing to perform emergency drops of 16 EGDs. The violations occurred on 4/28/2024 and 4/29/2024.

8/8/2024: MCC was issued a warning letter for failing to empty all contents of a BV can. The violation occurred on 3/12/2024.

8/23/2024: An MCC occupational licensee was issued a warning letter for allowing a DP onto the gaming floor. The violation occurred on 6/22/2024.

8/29/2024: Two MCC occupational employees were issued warning letters for overpayment made at the sportsbook. The violation occurred on 4/1/2024.

9/24/2024: MCC and two occupational licensees were issued warning letters for working on an expired license. The violation occurred on 4/2/2024.

10/16/2024: MCC and an occupational licensee were issued warning letters for failing to properly count drop boxes. The violation occurred on 8/5/2024.

10/18/2024: MCC and an occupational license were issued warning letters for failing to secure an EGD hot can. The violation occurred on 7/3/2024.

10/22/2024: Two MCC occupational licensees were issued warning letters for failing to follow the rules of the game. The violations occurred from 6/15/2024 to 6/25/2024.

12/18/2024: MCC was issued a warning letter for improper storage of playing cards. The violation occurred on 8/24/2024.



Michigan Gaming Control Board

MGM Grand Detroit, L.L.C. (MGM)

1/4/2024: An MGM occupational licensee was issued a warning letter for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 9/30/2023.

1/17/2024: An MGM occupational licensee was issued a warning letter for failing to safeguard casino assets during a drop. The violation occurred on 9/28/2023.

1/29/2024: The MGCB settled a violation with a fine of \$25,000 and an additional \$3,618 to be deposited into the Compulsive Gaming Prevention Fund for processing two separate jackpots and distributing funds to a DP. The violations occurred on 2/15/2023 and 4/26/2023.

2/8/2024: MGM was issued a warning letter for failing to empty all contents of a BV can. The violation occurred on 11/9/2023.

3/4/2024: MGM was issued a warning letter for failing to submit material changes in a casino floor plan to the Board before implementing the change. The violation occurred on 10/31/2023.

3/20/2024: The MGCB settled a violation with a fine of \$2,500 for a minor gambling in the casino. The violation occurred on 9/30/2023.

3/20/2024: MGM and an occupational licensee were issued warning letters for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 10/28/2023.

4/4/2024: MGM and an occupational licensee were issued warning letters for failing to properly count drop boxes. The violation occurred on 12/9/2023.

4/8/2024: MGM was issued a warning letter for running a promotion prior to it being submitted for Board review and approval. The violation occurred on 1/7/2024.

5/20/2024: An MGM occupational licensee was issued a warning letter for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 3/15/2024.

6/13/2024: Two MGM occupational licensees were issued warning letters for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 4/7/2024.

7/10/2024: The MGCB settled a violation with a fine of \$10,000 for allowing an unlicensed employee to perform work duties involving the gambling operation. The violation occurred on 7/11/2022.

7/10/2024: An MGM occupational licensee was issued a warning letter for performing work duties involving the gambling operation while being an unlicensed employee. The violation occurred on 7/11/2022.

8/8/2024: The MGCB settled a violation with a fine of \$6,000 for a minor gambling in the casino. The violation occurred on 4/7/2024.

8/23/2024: The MGCB settled a violation with a fine of \$2,500 for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 3/15/2024.

9/23/2024: The MGCB settled a violation with a fine of \$3,000 for a minor gambling in the casino. The violation occurred on 1/30/2024.



Michigan Gaming Control Board

9/30/2024: An MGM occupational licensee was issued a warning letter for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 1/30/2024.

10/18/2024: An MGM occupational licensee was issued a warning letter for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 8/7/2024.

11/15/2024: MGM was issued a warning letter for failing to properly report suspected criminal activity. The violation occurred on 6/9/2024.

11/19/2024: The MGCB settled a violation with a fine of \$2,500 for allowing a minor to gain access to an area of a casino where gaming was being conducted. The violation occurred on 8/7/2024.

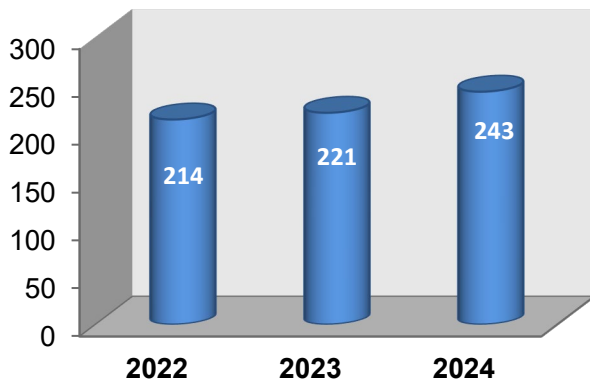
Responsible Gaming Section

Disassociated Persons List and Problem Gambling Diversion Program

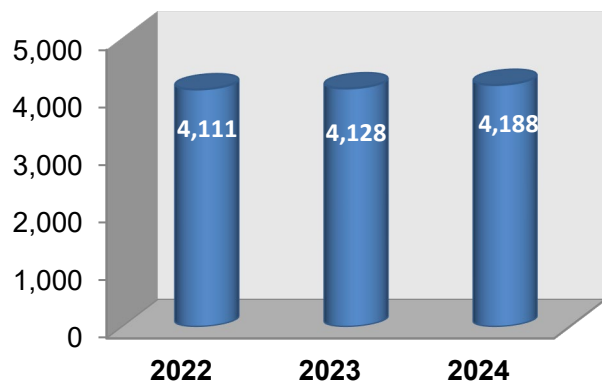
The Act created the Disassociated Persons List (DPL), which is designed for problem gamblers who request self-exclusion from entering and gaming at the three Detroit commercial casinos — MGM Grand Detroit, MotorCity Casino, and Hollywood Casino at Greektown. The Act also states that an individual who violates the terms and conditions of their agreement is guilty of criminal trespassing, which is punishable by imprisonment for not more than one year, a fine of not more than \$1,000, or both. As of December 31, 2024, the DPL program included 4,188 people.

The Act allows disassociated persons to request removal of their names after five or more years on the list. As of December 31, 2024, 1,354 people have been removed from the DPL.

Approved DPL Applications by Year



Total Applicants on the DPL Per Year

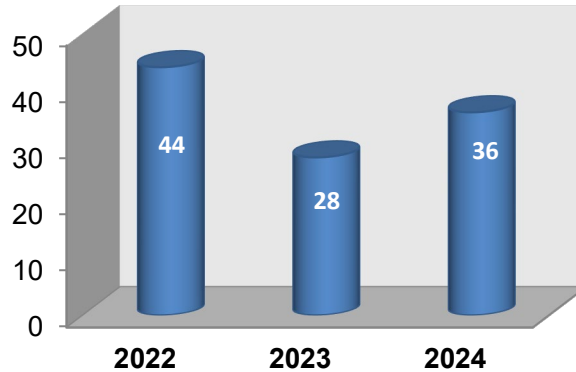




Michigan Gaming Control Board

In 2024, 57 first-time DPL offenders were offered the Diversion Program* and 36 discharge summaries were received for those completing the program. Since the program's inception, 1,163 DPL offenders have been offered the Diversion Program and 933 have completed it.

**Diversion Program Completions
by Year**



**The Diversion Program offers a first-time offender the option of completing a treatment program rather than burdening the criminal justice system further. First-time offenders offered the Diversion Program within a calendar year may not complete the program until the following year. Statistics provided above are the number of completed individual diversion programs per calendar year.*

Responsible Gaming Database (RGD)

In December 2019, the LIGA and LSBA were signed into law. Under these laws, the Responsible Gaming Database (RGD) was established to create a list of individuals who are prohibited from establishing an online gaming account. Individuals may self-exclude themselves voluntarily from establishing an internet wagering account or an internet sports betting account, or both, with internet gaming operators and internet gaming platform providers and/or internet sports betting operators and internet sports betting platform providers for one year or five years. As of December 31, 2024, 1,156 individuals were added to the RGD, self-excluding from internet gaming, and 1,093 individuals were added to the RGD, self-excluding from internet sports betting.



Michigan Gaming Control Board

Gaming Lab Section

In 2024, the Gaming Lab Section completed 2,589 gaming product evaluations to ensure compliance with all technical standards and regulations prior to approval for use within the State of Michigan. Of these evaluations, 2,510 were for new gaming software and 79 were for new gaming hardware. The lab also processed 56 revocations of previously approved product submissions. Once revoked, a product is no longer approved for use by the Detroit commercial casinos, internet gaming platforms, or internet sports betting platforms operating in the State of Michigan.

In 2024, the Gaming Lab Section completed 240 audits of the authorized independent test laboratories' software certifications, which were submitted by the licensed software manufacturers. The audits performed by lab personnel found no issues.

Additionally, in 2024, the section conducted inspections of 1,506 newly installed slot machines at the three Detroit commercial casinos to ensure the devices were utilizing gaming software approved by the MGCB. The inspections performed by lab personnel found no issues.

The Gaming Lab Section also performs forensic evaluations of computers, cell phones, and electronic gaming devices to support investigations conducted by the MGCB, state regulatory agencies, and law enforcement agencies within the State of Michigan; reviews progressive liability transfers by the three Detroit commercial casinos; investigates malfunction occurrences of gaming devices; researches emerging technologies; reviews data and reports used in gaming tax calculations; drafts rule waivers; creates policies; and assists in addressing patron disputes.



Michigan Gaming Control Board

Minors and Compulsive Gaming

Annual Underage and Compulsive Gaming Studies

Section 15(2) of the Act, MCL 432.215(2), requires each Detroit commercial casino licensee to conduct an annual study on minors and compulsive gaming. Section 15(1) of the Act further requires the MGCB to include certain information regarding minors on casino premises, which each licensee must compile as part of its annual study.

The following table summarizes the required information compiled and reported by each of the three Detroit commercial casino licensees in their respective annual studies on minors and compulsive gaming for calendar year 2024:

**Casino Licensees' Reported Contacts with Minors
on Licensed Casino Premises during Calendar Year 2024**

<i>Number of Minors</i>	MGM Grand Detroit	MotorCity Casino	Hollywood Casino at Greektown
Denied entry into the casino*	1,734	9,958	946
Physically escorted from the casino's premises	11	2	8
Detected participating in gambling games other than slot machines	1	0	0
Detected using slot machines	1	2	1

**Numbers indicate all patrons denied entry as reported by the casinos.*



Michigan Gaming Control Board

Audit Section

In 2024, the Audit Section performed audits to ensure that revenue was reported properly by the three Detroit commercial casinos and that they complied with their internal control standards (ICS), Administrative Rules, and the Act. The compliance audits were conducted in the areas of Electronic Gaming Devices and Table Games & Poker Rooms. The section reviewed 38 ICS modification submissions of the three licensees of the Detroit commercial casinos, as required by the MGCB's Administrative Rules.

Four compliance audits were completed in 2024, and final audit reports were issued. As a result of these compliance audits, audit staff noted nine instances of non-compliance with ICS and two procedural improvement findings. The casino licensees were notified of the findings and have responded with their remedial action plans. Two additional compliance audits are near completion.

To ensure corrective actions were implemented, the Audit Section also performed 14 follow-up reviews that originated from audit findings issued under previous audit plans. No material issues were found during those follow-up reviews.

The Audit Section completed the review of 1,095 daily tax returns; 36 monthly tax returns for table games and slots; and 1,095 daily retail sports betting tax returns. This provides reasonable assurance the reporting of \$1,292,161,855 in gaming revenue (\$1,282,455,806 from table games and slots, and \$9,706,049 from retail sports betting) to the State of Michigan and the payment of \$104,251,649 (\$103,878,920 from table games and slots, and \$372,729 from retail sports betting) in state wagering taxes were free of material misstatement.

In 2024, the Audit Section confirmed \$159,126,642 (\$158,671,084 from table games and slots, and \$455,558 from retail sports betting) in wagering taxes and development agreement payments were made to the City of Detroit.



Michigan Gaming Control Board

Casino Revenues and Wagering Taxes

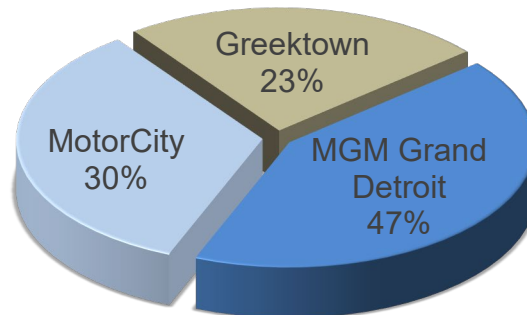
Casino Revenues

The Act defines “adjusted gross receipts” (AGR) as the licensee’s gross gaming receipts less winnings paid to wagerers. “Gross receipts” are defined as the monetary value collected from gaming less a deduction for bad gaming debt. The AGR of the three Detroit commercial casinos include both table games and electronic games of chance.

A monthly and annual summary of the AGR and market share for the three Detroit commercial casinos for calendar year 2024 follows:

Month		MOTORCITY CASINO		
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total				\$ 1,282,455,806

Detroit Casinos' Adjusted Gross Receipts
\$1,282,455,806





Michigan Gaming Control Board

State Casino Wagering Tax

Section 432.212 of the Act imposed an 8.1% state wagering tax on the AGR received by each Detroit casino licensee from casino gaming authorized by the Act. The 8.1 percent is deposited in the state's School Aid Fund (SAF) to provide additional funds for K-12 public classroom education.

In calendar year 2024, the combined 8.1 percent state wagering taxes paid by the three Detroit casino licensees and deposited in the SAF totaled \$103,878,920.

A monthly and annual summary of the state wagering tax payments for the three Detroit commercial casinos for calendar year 2024 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 3,608,818	\$ 2,197,056	\$ 1,800,406	\$ 7,606,280
February	3,992,537	2,563,163	1,929,843	8,485,543
March	4,588,722	3,106,372	2,208,149	9,903,243
April	4,039,036	2,646,924	2,051,749	8,737,709
May	4,205,355	2,730,431	2,082,865	9,018,651
June	3,945,820	2,549,355	1,973,729	8,468,904
July	4,155,489	2,527,668	1,927,405	8,610,562
August	4,362,365	2,491,188	2,120,706	8,974,259
September	3,861,977	2,524,383	1,813,194	8,199,554
October	4,004,140	2,566,745	1,826,708	8,397,593
November	3,986,032	2,677,995	1,957,718	8,621,745
December	4,150,881	2,674,487	2,029,509	8,854,877
Total	\$ 48,901,172	\$ 31,255,767	\$ 23,721,981	\$ 103,878,920



Michigan Gaming Control Board

City of Detroit Wagering Tax

Section 432.212 of the Act imposed a 9.9 percent wagering tax on the adjusted gross receipts received by each Detroit casino licensee from casino gaming authorized by the Act. Public Act 306 of 2004 amended the original Act. Effective September 1, 2004, the City of Detroit wagering tax was increased temporarily by 2 percent to 11.9 percent. The elevated tax rate was reduced by 1 percent to the current rate of 10.9 percent when each of the three Detroit commercial casinos became fully operational.

Development agreements also exist between each of the three Detroit casinos and the City of Detroit. Within these agreements, an additional 1 percent of each casino's adjusted gross receipts is required to be disbursed daily to the city. Once a casino reaches \$400 million in adjusted gross revenue for a calendar year, an additional 1 percent is required. The requirements outlined within the development agreements are more than what is required by the Act.

In calendar year 2024, the combined City of Detroit wagering taxes paid by the three Detroit casino licensees totaled \$158,671,084. Currently, this represents a significant percentage of the City of Detroit's budget.

A monthly and annual summary of the City of Detroit wagering tax payments for the three Detroit commercial casinos for calendar year 2024 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 5,301,843	\$ 3,227,774	\$ 2,645,041	\$ 11,174,658
February	5,865,579	3,765,635	2,835,202	12,466,416
March	6,741,456	4,563,682	3,244,071	14,549,209
April	5,933,893	3,888,691	3,014,297	12,836,881
May	6,178,238	4,011,374	3,060,011	13,249,623
June	5,796,946	3,745,349	2,899,676	12,441,971
July	6,104,978	3,713,487	2,831,620	12,650,085
August	10,492,067	3,659,893	3,115,605	17,267,565
September	6,150,556	3,708,662	2,663,828	12,523,046
October	6,376,963	3,770,896	2,683,683	12,831,542
November	6,348,125	3,934,338	2,876,154	13,158,617
December	6,610,662	3,929,185	2,981,624	13,521,471
Total	\$ 77,901,306	\$ 45,918,966	\$ 34,850,812	\$ 158,671,084



Michigan Gaming Control Board

Retail Sports Betting Revenues and Wagering Taxes

Casino Revenues

The Act defines “qualified adjusted gross receipts” (QAGR) as the licensee’s gross sports betting receipts minus the monetary value of free play provided to, and wagered by, persons authorized by law to participate in sports betting as an incentive to place, or as a result of their having placed, sports betting wagers. “Gross sports betting receipts” are defined as the monetary value actually wagered less winnings, amounts returned due to a game, platform, or system malfunction, or uncollectible markers.

A monthly and annual summary of the QAGR for the three Detroit commercial casinos for calendar year 2024 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 403,926	\$ 1,132,387	\$ (1,036,093)	\$ 500,220
February	(121,207)	(133,311)	129,666	(124,852)
March	327,857	538,988	731,389	1,598,234
April	475,492	516,812	578,131	1,570,435
May	545,028	825,176	488,548	1,858,752
June	154,265	460,693	274,056	889,014
July	53,435	(647,136)	194,472	(399,229)
August	521,529	930,952	241,045	1,693,526
September	601,794	11,817	141,908	755,519
October	(474,293)	(528,408)	175,905	(826,796)
November	457,409	571,059	886,249	1,914,717
December	(154,514)	342,638	88,385	276,509
Total	\$ 2,790,721	\$ 4,021,667	\$ 2,893,661	\$ 9,706,049



Michigan Gaming Control Board

State Casino Wagering Tax

Section 432.212 (16) of the Act imposed an 8.4 percent wagering tax on the QAGR received by each Detroit casino licensee from sports betting authorized by the Act. Per the Act, 45 percent of the 8.4 percent (3.78 percent) is deposited in the SAF to provide additional funds for K-12 public classroom education.

In calendar year 2024, the combined 3.78 percent state wagering taxes paid by the three Detroit casino licensees and deposited in the SAF totaled \$372,729.

A monthly and annual summary of the state wagering tax payments for the three Detroit commercial casinos for calendar year 2024 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 15,268	\$ 42,804	\$ (39,164)	\$ 18,908
February	(4,582)	(5,039)	4,901	(4,720)
March	12,393	20,374	27,647	60,414
April	17,974	19,535	21,853	59,362
May	20,602	31,192	18,467	70,261
June	5,831	17,414	10,359	33,604
July	2,020	(24,462)	7,351	(15,091)
August	19,714	35,190	9,112	64,016
September	22,748	447	5,364	28,559
October	(17,928)	(19,974)	6,649	(31,253)
November	17,290	21,586	33,500	72,376
December	0	12,952	3,341	16,293
Total	\$ 111,330	\$ 152,019	\$ 109,380	\$ 372,729



Michigan Gaming Control Board

City of Detroit Wagering Tax

Section 432.212 (16) of the Act imposed an 8.4 percent wagering tax on the QAGR received by each Detroit casino licensee from sports betting authorized by the Act. Per the Act, 55 percent of the 8.4 percent (4.62 percent) is paid directly to the City of Detroit.

In calendar year 2024, the combined City of Detroit wagering taxes paid by the three Detroit casino licensees totaled \$455,558.

A monthly and annual summary of the City of Detroit wagering tax payments for the three Detroit commercial casinos for calendar year 2024 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 18,661	\$ 52,316	\$ (47,867)	\$ 23,110
February	(5,600)	(6,159)	5,990	(5,769)
March	15,147	24,901	33,790	73,838
April	21,968	23,877	26,710	72,555
May	25,180	38,123	22,571	85,874
June	7,127	21,284	12,661	41,072
July	2,469	(29,898)	8,985	(18,444)
August	24,095	43,010	11,136	78,241
September	27,803	546	6,556	34,905
October	(21,912)	(24,412)	8,127	(38,197)
November	21,132	26,383	40,945	88,460
December	0	15,830	4,083	19,913
Total	\$ 136,070	\$ 185,801	\$ 133,687	\$ 455,558



Michigan Gaming Control Board

Board Revenues and Expenditures

State Casino Gaming Fund

Section 432.212(2) of the Michigan Gaming Control and Revenue Act creates the State Casino Gaming Fund. The fund is administered by MGCB and all fees, fines, and charges imposed under the Michigan Gaming Control and Revenue Act and Administrative Rules, that are not required to be deposited in the State Services Fee Fund, are deposited into this fund.

State Services Fee Fund

Section 432.212a of the Michigan Gaming Control and Revenue Act provides all casino-related regulatory and enforcement costs, compulsive gambling programs, and other casino-related programs, activities, and services conducted by MGCB, MSP, and the AG's office must be paid by casino licensees. Under the Michigan Gaming Control and Revenue Act, each casino is required to pay an annual assessment fee on or before the date on which the licensee first began operating its casino and each year thereafter on that date. The amount of each licensee's annual assessment is equal to 1/3 of \$25,000,000 adjusted annually by multiplying the previous year's assessment by the Detroit consumer price index, as defined and reported by the United States Department of Labor, Bureau of Labor Statistics.

From the annual assessment fees paid each year by the licensees, \$2 million must be deposited in the State of Michigan's Compulsive Gaming Prevention Fund. Up to \$1.04 million may be distributed annually to the Domestic Violence and Treatment Board administered by the Michigan Department of Health and Human Services (MDHHS). The remaining \$960,000 is to be used exclusively for the treatment, prevention, education, training, research, and evaluation of compulsive gamblers and their families, as determined by the director of the MDHHS.

The MGCB is authorized by the Michigan Gaming Control and Revenue Act to collect various license application fees, which help cover the agency's costs for conducting required background investigations of applicants for casino, supplier, and occupational licenses. After an applicant is determined eligible and suitable for licensure, the Michigan Gaming Control and Revenue Act authorizes the MGCB to assess and collect license fees for both the initial issuance and subsequent renewals of casino, supplier, and occupational licenses. The Michigan Gaming Control and Revenue Act also grants the MGCB the authority to seek reimbursement for investigative costs that exceed the application fees paid by casinos and suppliers. Fees are also collected from entities holding a Vendor Exemption classification with the MGCB.



Michigan Gaming Control Board

Internet Gaming Fund

The Internet Gaming Fund was created by the Lawful Internet Gaming Act of 2019. Under this Act, internet gaming operators are subject to a graduated tax ranging from 20-28% on adjusted gross receipts from all internet gaming conducted. Sixty-five percent of the tax for non-tribal operators and 70% of the payments for tribal operators is required to be deposited in the fund. The Lawful Internet Gaming Act authorizes the MGCB to collect various license application fees, which help to fund the agency's costs for conducting required background investigations of applicants for operator, supplier, and occupational licenses. After an applicant is determined eligible and suitable for licensure, the Lawful Internet Gaming Act authorizes the MGCB to assess and collect license fees for both the initial issuance and subsequent renewals of operator, supplier, and occupational licenses. In addition to application and license fees, the Lawful Internet Gaming Act authorizes the MGCB to seek reimbursement of investigative costs and to impose fines as disciplinary actions to penalize violators of the Lawful Internet Gaming Act or Administrative Rules of the Board. Also, Lawful Internet Gaming Act and Administrative Rules require that all internet gaming platforms and games used for internet gaming meet specifications prescribed by the MGCB. The internet gaming platform providers and internet gaming suppliers are responsible for all costs associated with testing and obtaining such certifications/approvals.

The Lawful Internet Gaming Act requires the MGCB to expend money from the Internet Gaming Fund based on the following priority: (1) payment to the City of Detroit if the total gaming related tax revenue received by the City of Detroit falls below \$183 million for the preceding fiscal year. However, the total of this payment can never be more than 55% of the total gaming tax deposited in the Internet Gaming Fund, minus the 30% internet gaming tax revenue received by the City of Detroit; (2) expenditures for the MGCB's costs of regulating and enforcing internet gaming under the Internet Gaming Act; (3) expenditures for the MGCB's costs of the administration and enforcement of millionaire party activity; (4) transfer \$500,000 to the Compulsive Gaming Prevention Fund administered by MDHHS; (5) transfer \$2 million to the First Responder Presumed Coverage Fund administered by the Michigan Department of Labor and Economic Opportunity (LEO); (6) deposit all remaining funds in the School Aid Fund (SAF) at the end of the fiscal year.

Internet Sports Betting Fund

The Internet Sports Betting Fund was created by the Lawful Sports Betting Act of 2019. Under this Act, sports betting operators are subject to a tax of 8.4% on adjusted gross sports betting receipts. Sixty-five percent of the tax for non-tribal operators and 90% of the payments for tribal operators is required to be deposited in the fund. The Lawful Sports Betting Act authorizes the MGCB to collect various license application fees, which help to fund the agency's costs for conducting required background investigations of applicants for operator, supplier, and occupational licenses. After an applicant is determined eligible and suitable for licensure, the Lawful Sports Betting Act authorizes the MGCB to assess and collect license fees for both the initial issuance and subsequent renewals of operator, supplier, and occupational licenses. In addition to application and license fees, the Lawful Sports Betting Act authorizes the MGCB to order reimbursement of investigative costs and to impose fines as disciplinary actions to penalize violators of the Lawful Sports Betting Act or Administrative Rules of the Board. Also, the Lawful Sports Betting Gaming Act and Administrative Rules require that all internet sports betting platforms used to conduct internet sports betting meet specifications prescribed by the MGCB. The internet sports betting platform providers are responsible for all costs associated with testing and obtaining such certifications/approvals.



Michigan Gaming Control Board

The Lawful Sports Betting Act requires the MGCB to expend money from the Internet Sports Betting Fund based on the following priorities: (1) expenditures for the MGCB's cost of regulating and enforcing internet gaming under the Internet Gaming Act; (2) transfer \$500,000 to the Compulsive Gaming Prevention Fund administered by DHHS; (3) transfer \$2 million to the First Responder Presumed Coverage Fund administered by LEO; (4) deposit all remaining funds in the SAF at the end of the fiscal year.

Fantasy Contest Fund

The Fantasy Contest Fund was created by the Fantasy Contests Consumer Protection Act (FCCPA) of 2019. Under this Act, fantasy contest operators are subject to a tax of 8.4% on fantasy contest-adjusted revenues. One hundred percent of the tax is required to be deposited in the fund. The MGCB is authorized by the FCCPA to assess and collect license fees for both the initial issuance and subsequent renewals of fantasy contest operator licenses. In addition to application and license fees, the FCCPA authorizes the MGCB to order reimbursement of investigative costs and to impose fines as disciplinary actions to penalize violators of the FCCPA or Administrative Rules of the Board.

The FCCPA requires the MGCB to expend money from the Fantasy Contest Fund on the agency's costs of regulating and enforcing fantasy contests. Any remaining funds at the end of the fiscal year are deposited in the SAF.

Casino Gambling Agreements Fund (Tribal Gaming)

The Tribal Gaming Oversight program was originally established within the Office of Racing Commissioner, Department of Agriculture. The Governor of Michigan officially designated and authorized the MGCB Executive Director and their designees, agents, and employees as the State of Michigan's representative to conduct the State's authorized inspections of tribal Class III gaming facilities and records, pursuant to and in accordance with the provisions of the various Tribal-State Compacts for the conduct of tribal Class III gaming on Indian lands in Michigan. Oversight responsibilities include conducting financial and compliance audits of the tribal casinos' operations to determine the extent of compliance with the Tribal-State Gaming Compacts and related Consent Judgments. MGCB's Board members have no oversight role or authority over the Tribal-State Gaming Compacts. Within each of these compacts, it is outlined that the tribes shall make annual payments to the State to fund the costs incurred for carrying out functions authorized by the terms of the compacts.

Subject to certain exclusivity provisions, the Tribal-State Compacts and related consent agreements stipulate a percentage of annual net win, derived from all Class III electronic games of chance, is to be paid to the Michigan Strategic Fund (MSF) or Michigan Economic Development Corporation (MEDC). The MEDC provides funding to the Board for oversight related to these payments.



Michigan Gaming Control Board

Agriculture Equine Industry Development Fund (Horse Racing)

Per Executive Order 2009-45, the Office of the Racing Commissioner and the position of Racing Commissioner were abolished, and those functions were transferred to the MGCB Executive Director. All powers, duties, and functions of regulating live horse racing were placed with the Executive Director effective January 17, 2010. MGCB Board members have no authority or roles in regulating live horse racing. Prior to Executive Order 2009-45, the Office of Racing Commissioner was a Type-I agency under the Michigan Department of Agriculture and Rural Development (MDARD). Executive Order 2009-54 maintains the authority, powers, duties, and functions under Section 20 of the Horse Racing Law of 1995, Public Act 279 of 1995, MCL 431.320 (Agriculture Equine Industry Development Fund) within MDARD effective March 15, 2010. These executive orders gave regulatory authority of racing to the MGCB Executive Director, but the funding for this function is still retained by the MDARD.

Board Statement of Revenues and Expenditures

Section 432.215(1) of the Act requires the MGCB's Annual Report to include an account of the financial position and the results of operations under the Act, for the period covered by the report. While the MGCB, like other state agencies, operates on a fiscal year (October 1 through September 30) basis, the Act requires the MGCB's Annual Report to be based on the calendar year.

To give a more comprehensive account of financial position and the results of operations, the following financial statement reports the MGCB's revenues and expenditures for both calendar year and fiscal year 2024:

Statement of Revenues and Expenditures		
REVENUES <i>(in thousands)</i>	Fiscal Year 2024	Calendar Year 2024
State Casino Gaming Fund		
Fines	86.5	86.5
Other	0.8	1.9
State Services Fee Fund		
Annual Assessments	41,742.3	28,751.3
Laboratory Fees	271.6	269.6
Application Fees:		
Casinos	0.0	0.0
Suppliers	251.3	265.1
Occupational	163.6	155.1
License/Renewal Fees:		
Casinos	75.0	75.0
Suppliers	465.0	445.0
Occupational	342.5	329.9
Vendor Fees:		
Exemption/Registration Initial	9.0	9.4
Exemption/Registration Renewal	0.0	(0.1)
Badge Replacement Fees	7.0	7.6
Other	2.1	0.1
Internet Gaming Fund		
Taxes	210,551.9	221,732.0
Payments - Tribal	179,565.4	188,716.0
Laboratory Fees	3,029.7	3,126.0
Application Fees:		
Operators	50.0	0.0
Suppliers	155.0	129.1
Occupational	151.1	215.1
License/Renewal Fees:		
Operators	900.0	850.0
Suppliers	255.0	250.0
Occupational	127.1	128.8
Vendor Fees:		
Exemption/Registration Initial	11.5	10.1
Badge Replacement Fees	1.0	1.2
Fines	346.1	130.0
Common Cash Earnings	8,973.3	8,973.3
Other	0.1	0.1
Internet Sports Betting Fund		
Taxes	9,291.7	9,353.9
Payments - Tribal	6,368.6	6,306.3
Laboratory Fees	34.0	33.3
Application Fees:		
Operators	50.0	0.0
Suppliers	65.5	63.1
Occupational	150.6	215.1
License/Renewal Fees:		
Operators	900.0	850.0

REVENUES <i>(in thousands, continued)</i>	Fiscal Year 2024	Calendar Year 2024
Suppliers	155.0	142.5
Occupational	127.0	130.1
Vendor Fees:		
Exemption/Registration Initial	12.6	11.4
Exemption/Registration Renewal	0.3	0.3
Badge Replacement Fees	1.0	1.2
Fines	37.5	30.0
Common Cash Earnings	388.5	388.5
Other	0.1	0.1
Fantasy Contest Tax Fund		
Tax Revenue	995.2	787.0
License/Renewal fees:		
Suppliers	41.1	51.1
Common Cash Earnings	16.0	16.0
Native American Casino Fund		
Oversight Fees	791.5	721.3
Total Revenue	\$ 466,960.2	\$ 473,759.4
EXPENDITURES <i>(in thousands)</i>	Fiscal Year 2024	Calendar Year 2024
State Services Fee Fund		
Board	(47.8)	(63.7)
Administration	(15,408.9)	(15,263.7)
Information Technology	(2,203.5)	(2,266.6)
Michigan State Police	(5,631.1)	(5,631.1)
Attorney General	(1,704.8)	(1,704.8)
Internet Gaming Fund		
Administration	(8,584.2)	(9,073.0)
Information Technology	(1,327.4)	(1,355.4)
Millionaire Party	(3,052.2)	(3,070.1)
Internet Sports Betting Fund		
Administration	(1,921.3)	(2,004.0)
Information Technology	(934.0)	(1,068.0)
Fantasy Contest Fund		
Administration	(654.8)	(654.4)
Information Technology	(91.2)	(89.2)
Native American Casino Fund		
Administration	(682.0)	(708.2)
Attorney General	(57.9)	(54.2)
Agriculture Equine Industry Development Fund		
Administration	(905.4)	(738.3)
Information Technology	(19.5)	(15.7)
Total Expenditures	\$ (43,226.0)	\$ (43,760.4)

Statement of Revenues and Expenditures (continued)

OTHER FINANCING SOURCES (USES) <i>(in thousands)</i>	<u>Fiscal Year 2024</u>	<u>Calendar Year 2024</u>
Transfers from Other Funds:		
Department of Agriculture	\$ 953.7	\$ 953.7
Total Transfers from Other Funds	953.7	953.7
Transfers to Other Funds:		
State Services Fee Fund		
Department of Health and Human Services	(2,000.0)	(2,000.0)
Michigan Office of the Auditor General	(1,718.2)	(1,718.2)
Department of Treasury	(163.5)	(163.5)
Michigan State Police	(9,314.6)	(9,314.6)
Department of Civil Service	(254.4)	(254.4)
Internet Gaming Fund		
Department of Health and Human Services	(500.0)	(500.0)
Department of Labor and Economic Opportunity	(2,000.0)	(2,000.0)
Department of Education	(388,484.7)	(388,484.7)
Department of Treasury	(83.2)	(83.2)
Department of Civil Service	(85.4)	(85.4)
Internet Sports Betting Fund		
Department of Health and Human Services	(500.0)	(500.0)
Department of Labor and Economic Opportunity	(2,000.0)	(2,000.0)
Department of Education	(12,192.2)	(12,192.2)
Department of Treasury	(14.3)	(14.3)
Department of Civil Service	(20.6)	(20.6)
Fantasy Contest Tax Fund		
Department of Education	(297.2)	(297.2)
Department of Treasury	(5.7)	(5.7)
Department of Civil Service	(3.4)	(3.4)
Native American Casino Fund		
Department of Treasury	(5.7)	(5.7)
Department of Civil Service	(8.9)	(8.9)
Agriculture Equine Industry Development Fund		
Department of Treasury	(14.3)	(14.3)
Department of Civil Service	(14.5)	(14.5)
Total Transfers to Other Funds	\$ (419,680.8)	\$ (419,680.8)
Total Other Financing Sources (Uses)	\$ (418,727.1)	\$ (418,727.1)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	\$ 5,007.1	\$ 11,271.9

Footnotes:

¹Approval for calendar year presentation was received from the Department of Technology, Management and Budget, Office of Financial Management.

²Governmental fund types are accounted for using the modified accrual basis of accounting.

³Two casino assessments were received in CY24 but were not reclassified out of Undistributed until CY25. They are being manually added to the report due to materiality.

⁴An error was discovered with the Internet Gaming Fund and Internet Sports Betting Fund revenue numbers reported. It was corrected in September 2025.



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