

Standard Financial Statements System

January 2015

COLORADO DIVISION OF GAMING

Standard Financial Statements

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GETTING STARTED

The Financial Statements System is accessed through the Casino E-Z File System, which is accessed through the Division of Gaming's home page at <https://www.colorado.gov/enforcement/gaming>. Click on the Casino E-Z File icon under Quick Answers.



NOTE: In addition to completing the Financial Statements, you must complete the Financial Statement Questionnaire, Certification Statement and the Additional Financial Information forms:

- Questionnaire: <https://www.colorado.gov/questionnaire>
- Certificate: <https://www.colorado.gov/certificate>
- Additional Financial Information: <https://www.colorado.gov/Fininfo>

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LOGGING IN TO CASINO E-Z FILE



How to use:

Type in Casino License Number (for example license #L10-12345-0001, type in 10123450001), press TAB key;

Type in User ID, press TAB key;

Type in Password;

Click on OK

TIPS:

Password and User ID are obtained from the Casino System Administrator. If you are unsure who this person is, contact the Division of Gaming at (303) 205-1300.

User ID is a system-generated number, three or four characters long.

On first instance of entering the Casino E-Z File System, the system will prompt you to change your password.

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Passwords can be eight (8) to fifteen (15) characters in length, must utilize both alpha and numeric characters, and should not be a word. Passwords are case sensitive.

If you do not remember your password, contact the Casino System Administrator. The Casino System Administrator will need to contact the Tax Examiner and request to have the password re-set. See System Security section of the online Casino E-Z File (CEZFS) manual.

CASINO E-Z FILE SYSTEM MAIN MENU

At the main menu, the Division of Gaming will post important dates and information on the Main Notices and Alerts page. Click on the Financial Statements link to take you to the first schedule of the Financial Statements System.

Colorado Casino E-Z File System
DIVISION OF GAMING

Help Log Out

Welcome E-Z File User Admin Financial Statements Personnel Tracking Device Tracking

Notices and Alerts

Taxes for January are due on February 18.

Welcome to Casino E-Z File
If you have any problems while using EZ File please email laura.perry@state.co.us with a description of the problem. If the issue needs to be resolved immediately and you are unable to reach Laura Perry, please contact Geri Clerkin at geralynn.clerkin@state.co.us.

Financial Statements are due March 15th, 2014

[Financial Statement Manual](#)
[Financial Statement Questionnaire](#) Must be submitted via email (dor_coloradocasinos@state.co.us)
[Certification Statement](#)
[Additional Financial Information form](#) Must be submitted via email (dor_coloradocasinos@state.co.us)

\$50 slot machines should be filed with the \$25 machines.

Statewide Progressive Reminder:
Currently all statewide progressives are multi-denom. Even if your casino only has one denom for the statewide progressive, you MUST enter it in Multi-denom.

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NAVIGATING THROUGH THE SYSTEM

The Standard Financial Statement System (SFSS) is available through midnight on March 15. After the due date you will be unable to access the data.

The SFSS has data validation built in to ensure that this process is completed with maximum accuracy. You will have the ability to log out of the system at any time; however, you will be unable to submit the Standard Financial Statements until all errors are corrected. To safely log out of the system, you must select “Log Out” at the top right of your screen. You may submit as many times as you wish. Each submission will overwrite your previous file, until midnight of March 15.

Navigation Links & Buttons

System Tabs: These tabs are at the top right of your screen. These are the different systems that will appear relative to the security level administered by the Casino System Administrator. Some users will see only the “Welcome” screen and “Financial Statements” screen. Others may see “EZ File” which is the tab that accesses the casino’s tax filing system. A few users may see “Personnel Tracking” and “Device Tracking” if they have the authority to access those subsystems.

Status: This is located on the top left of your screen and indicates the current status of the financial statements. The Financial Statements must be submitted by midnight on March 15.

Schedule Navigation Links: These links located on the left side of the screen will take you directly to the selected schedule. You are not required to complete the schedules in sequence. However, if schedules are completed out of sequence you may receive errors as some schedules are dependent on information entered on previous schedules.

Calc Save: This button will calculate and save all of the information you have entered since the previous calc/save. You must also select this button before moving onto other schedules when errors prevent you from using the “continue” buttons. If you do not select this button you will lose all data on that schedule.

Back: This button allows you to travel to previously viewed schedules.

Continue: Enables you to navigate forward to the next schedule.

Print Schedule: Select this button to bring up the current schedule in a separate window for printing.

Print All: Select this button to bring up the Financial Statements in a separate window. This will enable you to print all of the schedules at once.

Submit Return: This button is only on the last schedule. Select this button when you are ready to submit the financial statements. The statements can be submitted as often as you choose, until midnight of March 15. The system will only reflect the most recent

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submission. NOTE: You must also send in the questionnaire, certificate and additional financial information form in order to be fully submitted.

Other Related Information

You must use the navigation buttons in the system. Do not navigate using the browser buttons.

The system will allow you to move forward despite errors only if you use the buttons on the left of your screen. It is not necessary to correct errors on the current schedule before moving on to the next schedule. However, you must correct **all** errors before the system will allow you to submit the statements. Also, you must select calc/save before moving on to another schedule. Listed below are some of the crosschecks built into the schedules.

You must use the “tab” key to move between data entry boxes. Do not use the “enter” key.

Total assets must equal total liabilities plus total equity.

Enter whole numbers only. The system will not take cents. Do not enter commas or dollar signs.

After March 15 you will be unable to enter, save, or view data.

Data from the B sub-schedules (B1-B5) is carried forward to Schedule B.

Additional Required Information

In addition to the financial statements, three additional forms must be submitted to the Division of Gaming by March 15 in order for the statements to be successfully submitted.

Financial Statement Questionnaire
Certification
Additional Financial Information Form

Please EMAIL the completed forms to the Division at dor_coloradocasinos@state.co.us. The forms are available on the Division’s website via the links on page 3. They are also linked on the Welcome page inside EZFile.

Ready to Start

Once you click on the Financial Statements, the first schedule will appear and you are ready for data entry.

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SCHEDULES

SCHEDULE "A" BALANCE SHEET



Colorado Casino
E-Z File System
DIVISION OF GAMING



Welcome | E-Z File | User Admin | **Financial Statements** | Personnel Tracking | Device Tracking

Status:
Saved

Schedule A: Balance Sheet

Calc/Save | Back | Continue | Print Schedule | Print All

- Balance Sheet
- **Gaming**
- Food and Beverage
- Hotel
- Operating G and A
- Income
- Cash Flow
- Footage
- Occupancy
- Chips and Tokens
- Variance

	2011
Assets	
01. Cash and Cash Equivalents	0
02. Receivables	0
03. Due from Affiliate	0
* Please provide explanations for Due from Affiliate balances above 20% or \$2.5 million of the total assets.	
	0
04. Inventory	0
05. Prepaid Expenses	0
06. Other Current Assets	0
07. Total Current Assets	0
08. Property, Plant and Equipment*	0
09. Other Assets	0
10. Total Assets	0
*Net of Accumulated Depreciation	
Liabilities	
11. Accounts Payable	0
12. Current Portion of Long-Term Debt	0
13. Accrued Payroll and Payroll Taxes	0
14. Due to Affiliate	0
* Please provide explanations for Due to Affiliate balances above 20% or \$2.5 million of the total liabilities.	
	0
15. Other Current Liabilities	0
16. Total Current Liabilities	0
17. Long-Term Debt, Less Current Portion	0
18. Other Liabilities	0
19. Total Liabilities	0
Equity	
20. Owners Capital Accounts (Other than Corporations)	0
21. Capital Stock and Other Capital (Corporations)	0
22. Retained Earnings Balance from Prior Year	0
23. Current Year Income(Loss) (must agree to Line 28, Schedule B)	0
24. Other (please describe in box below)	0
	0
25. Total Equity	0
26. Total Liabilities and Equity	0

Calc/Save | Back | Continue | Print Schedule | Print All

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All Assets and Liabilities are positive numbers. If you try to enter a negative number, you will receive an error message.

Line 23: Remember to enter “Income” as a positive number and “Loss” as a negative number. This line must agree to Line 26 Schedule B.

Line 24: You must include a description and related dollar amount in the box of any amount reported on Line 24.

BALANCE SHEET INFORMATION

When physical assets (e.g., land, building, furniture, fixtures, equipment) are not owned by the gaming licensee, but are owned by a closely related business entity such assets, along with all encumbrances, are to be reported on the retail licensee’s statement.

In the event the gaming licensee also operates other activities (e.g., rooms, food, beverage, etc.) if possible, data is to be obtained from these other operations and included in the retail licensee’s statement. Any resulting rental income or rent expense between the various related entities is to be eliminated. Other operations owned by separate non-affiliated business entities need not be included for purposes of these statements.

Included in cash and cash equivalents are highly liquid investments with an original maturity of less than three months, all bank accounts, cash equivalents, cash in the cage or casino floor and hopper loads.

A current liability account for outstanding chips and tokens should be included in other current liabilities on the Balance Sheet. The amount of liability (or chip float) is the difference between the total amount of chips and tokens issued by the casino (less destructions) and the amount actually on hand within the casino. Depending on the accounting methods used to account for chips and tokens, closing entries should be made to effectively eliminate the face value of chips and tokens on-hand against a contra account. If you have questions about these closing entries, contact the Division of Gaming Audit Section for additional instructions.

NOTE:

The Balance Sheet should reflect all appropriate adjustments for depreciation, amortization and all applicable accruals.

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SCHEDULE "B1" GAMING

Colorado Casino E-Z File System
DIVISION OF GAMING

Navigation: Welcome | E-Z File | User Admin | **Financial Statements** | Personnel Tracking | Device Tracking

Schedule B1: Gaming (2011)

Buttons: Calc/Save | Back | Continue | Print Schedule | Print All

Revenue

01. Blackjack Revenue	0
02. Poker Revenue	0
03. Craps Revenue	0
04. Roulette Revenue	0
05. Slot Machine Revenue	0
06. Total Gaming Revenue (Automatic to Line 1, Schedule B and Line 1, Schedule G)	0

Department Expenses

07. Give-Away Items: 0

List separately the individual Give-Away Items comprising more than 2% of expenses.

08. State Gaming Taxes, Licenses, and Application Fees (Automatic to Line 1, Schedule G)

Gaming Taxes	0
License and Application Fees	0
Total State Gaming Related Fees and Taxes	0

09. Local Device Fees: 0

10. Payroll, Payroll Taxes, Employee Benefits: 0

11. Other Departmental Expenses: 0

Please describe Other Departmental Expenses.

12. Total Department Expenses (Automatic to Line 8, Schedule B): 0

13. Gaming Departmental Income (Loss): 0

14. Average Number of Gaming Employees for the Year: 0

Buttons: Calc/Save | Back | Continue | Print Schedule | Print All

Lines 1-6: These lines represent AGP.

Line 7: Give-Away Items are defined as tangible items given as a reward to current players and includes coupons, free coin, redemption of players’ “points” and merchandise. Treat these as departmental expenses at cost. To ensure comparability and provide detail required by the Division, **DO NOT reduce casino gaming revenue by these give-away promotional expenses.**

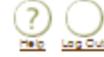
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SCHEDULE "B2" FOOD AND BEVERAGE



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Welcome | E-Z File | User Admin | **Financial Statements** | Personnel Tracking | Device Tracking

Status:
Saved

- [Balance Sheet](#)
- [Gaming](#)
- [Food and Beverage](#)
- [Hotel](#)
- [Operations](#)
- [G and A](#)
- [Income](#)
- [Cash Flow](#)
- [Footage](#)
- [Occupancy](#)
- [Chips and Tokens](#)
- [Variance](#)

Schedule B2: Food and Beverage

Revenue

2011

01.	Food and Beverage Sales	0
02.	Complimentary Food and Beverage Sales	0
03.	Total Food and Beverage Revenue (Automatic to Line 2, Schedule B)	0

Department Expenses

04.	Cost of Food and Beverage Sales	0
05.	Payroll, Payroll Taxes, Employee Benefits	0
06.	Other Departmental Expenses*	0

List separately the individual expenses comprising more than 2% of expenses.

07.	Total Department Expenses (Automatic to Line 9, Schedule B)	0
08.	Food and Beverage Departmental Income (Loss)	0
09.	Average Number of Food and Beverage Employees for the Year	0

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SCHEDULE "B3" HOTEL INCOME & EXPENSES



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Welcome | E-Z File | User Admin | **Financial Statements** | Personnel Tracking | Device Tracking

Status: Saved

- [Balance Sheet](#)
- [Gaming](#)
- [Food and Beverage](#)
- [Hotel](#)
- [Operating](#)
- [G and A](#)
- [Income](#)
- [Cash Flow](#)
- [Footage](#)
- [Occupancy](#)
- [Chips and Tokens](#)
- [Variance](#)

Schedule B3: Hotel

	Revenue	2011
01. Cash Rooms Sales	0	0
02. Complimentary Rooms Sales	0	0
03. Other	0	0
04. Total Hotel Revenue (Automatic to Line 3, Schedule B)	0	0
Department Expenses		
05. Payroll, Payroll Taxes, Employee Benefits	0	0
06. Other Departmental Expenses	0	0
List separately the individual other departmental expenses comprising more than 2% of expenses.		
07. Total Department Expenses (Automatic to Line 10, Schedule B)	0	0
08. Hotel Departmental Income (Loss)	0	0
09. Average Number of Hotel Employees for the Year	0	0

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SCHEDULE "B4" OTHER OPERATING INCOME AND EXPENSES

The screenshot shows the Colorado Casino E-Z File System interface. At the top, it says "Colorado Casino E-Z File System" and "DIVISION OF GAMING". There are navigation tabs for "Welcome", "E-Z File", "User Admin", "Financial Statements", "Personnel Tracking", and "Device Tracking". The "Financial Statements" tab is selected. On the left, there is a sidebar with a "Status: Saved" indicator and a list of menu items: Balance Sheet, Gaming, Food and Beverage, Hotel, Operating, G and A, Income, Cash Flow, Footage, Occupancy, Chips and Tokens, and Variance. The main content area is titled "Schedule B4: Other Operating Income/Expenses" and contains a table for the year 2011. The table has two columns: a description column and a numerical column. The rows are numbered 01 through 15. Rows 02-06 and 09-13 are empty input fields. Row 07 is "Total Other Operating Revenue (Automatic to Line 4, schedule B)" with a value of 0. Row 08 is "Expenses (List)". Row 14 is "Total Other Operating Expenses (Automatic to Line 11, schedule B)" with a value of 0. Row 15 is "Other Operating Income (Loss)" with a value of 0. At the bottom of the form, there are buttons for "Calc/Save", "Back", "Continue", "Print Schedule", and "Print All".

	2011
01. Revenue Sources (List)	
02.	0
03.	0
04.	0
05.	0
06.	0
07. Total Other Operating Revenue (Automatic to Line 4, schedule B)	0
08. Expenses (List)	
09.	0
10.	0
11.	0
12.	0
13.	0
14. Total Other Operating Expenses (Automatic to Line 11, schedule B)	0
15. Other Operating Income (Loss)	0

Lines 2-6 and 9-13: You must have a corresponding description in the explanation box for each dollar amount.

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SCHEDULE "B5" GENERAL AND ADMINISTRATIVE EXPENSES



Colorado Casino
E-Z File System

DIVISION OF GAMING



Welcome E-Z File User Admin **Financial Statements** Personnel Tracking Device Tracking

Status:
Saved

Schedule B5: General and Administrative Expenses

Calc/Save Back Continue Print Schedule Print All

- Balance Sheet
- Gaming
- Food and Beverage
- Hotel
- Operating
- G and A
- Income
- Cash Flow
- Footage
- Occupancy
- Chips and Tokens
- Variance

Department Expenses

2011

01. Advertising	0
02. Bad Debt Expense	0
03. Busing Expense	0
04. Insurance	0
05. Local Impact Fees, Taxes-Real Estate, Taxes, Licenses-Other	0
06. Management Fees (from Sharing of Profits)	0
07. Related Party Expenses (Pass Through Items)	0

Please describe Related Party Expenses.

08. Parking Expense	0
09. Payroll, Payroll Taxes, Employee Benefits	0
10. Professional Fees (Legal and Accounting)	0
11. Rent on Premises	0
12. Utilities and Phone	0
13. Other General and Administrative Expenses	0

Please describe Other General and Administrative Expenses.

14. Total G/A Expenses (Automatic to Line 12, schedule B)	0
15. Average Number of G/A Employees for the Year	0

Calc/Save Back Continue Print Schedule Print All

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SCHEDULE "B" INCOME STATEMENT

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Financial Statements

Schedule B: Income Statement

2011

Revenue		2011
01. Casino Gaming Revenue (from Line 8, schedule B-1)		0
02. Food and Beverage Revenue (from Line 3, schedule B-2)		0
03. Hotel Revenue (from Line 4, schedule B-3)		0
04. Other Operating Income (from Line 7, schedule B-4)		0
05. Gross Revenue		0
06. Less: Promotional Allowances		0
07. Net Revenue		0
Operating Costs and Expenses		
08. Gaming Departmental Expenses (from Line 12, schedule B-1)		0
09. Food and Beverage Expenses (from Line 7, schedule B-2)		0
10. Hotel Expenses (from Line 7, schedule B-3)		0
11. Other Operating Expenses (from Line 14, schedule B-4)		0
12. General and Administrative Expenses (from Line 14, schedule B-5)		0
13. Preopening Expenses		0
14. Total Operating Costs and Expenses		0
15. EBITDA*		0
16. Less: Depreciation and Amortization		0
17. Earnings Before Interest and Taxes (EBIT)		0
Other Income (Expense)		
18. Interest Income		0
19. Less: Interest Expense		0
20. Other Non-Operation Income (Expense)		0
21. Total Other Income (Expense)		0
22. Income (Loss) before Federal and State Income Tax		0
23. Federal and State Income Tax - Corporate		0
24. Income (Loss) before Extraordinary Items		0
25. Extraordinary Items		0

Explanation of extraordinary items:

26. Net Income (Loss) (must agree to Line 23, Schedule A) 0

*Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA)

Line 6: Promotional Allowances are defined as complimentary (comps) that represent goods and services which would be accounted for as revenue if sold that a casino gives to customers as an inducement to gamble at that establishment. Examples are rooms, food, beverages, entertainment, and parking. The cost of providing promotional allowances is included in costs and expenses.

The retail amount of promotional allowances is often disclosed in the financial statements. This disclosure, if made, is preferably in the financial statement notes. However, the retail amount of the promotional allowances may be recorded in gross revenue and offset by deducting it from gross revenues on the face of the Income Statement. The retail amount of promotional allowances should not be included in

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gross revenue and charged to operating expenses because that would overstate both revenue and expenses.

For the Division's Standard Financial Statements submission, please include ONLY complimentary expenses in the Promotional Allowances line.

Line 20: If you have information on this line, enter "Income" as a positive number and "Expense" as a negative number.

Line 25: If you enter an amount on this line, you must enter information into the explanation box.

INCOME STATEMENT INFORMATION

Casino Gaming Revenue represents the net win from gaming wins and losses (AGP). For the Division's Standard Financial Statements submission, DO NOT reduce casino gaming revenue for promotional expenses such as coupons, free coin or redemption of players' "points".

Food and Beverage Revenue and Hotel Revenue include the retail value of food, beverage and room sales as well as the retail value of the goods and services provided to customers without charge (i.e. complimentary). These amounts are deducted as

Promotional Allowances (line 6 - Schedule B) to arrive at Net Revenue. The actual costs of providing complimentary services are included under operating expenses in the department that provided the service.

Other Give-Away items such as the cost of coupon items, merchandise giveaways, free coin, etc. should be included in Give-Away Items (line 5) on the Gaming Income Statement (Schedule B1).

Depreciation and Amortization include the book depreciation of buildings, equipment, furniture, fixtures, and any other miscellaneous depreciable property and the amortization of other Balance Sheet items.

Commission is a percentage of AGP, or other payments such as machine rent paid to slot machine operators. **Note:** 100 percent of the slot machine AGP should be reported as gaming revenue on the retail gaming licensee's statement. This includes the portions retained by, or paid to, the slot machine route operators. Commission expense should be included with other Gaming Department Expenses (Schedule B1).

Bad Debt expense includes all bad debts the casino incurred for the entire year for all departments and should be included on Line 2 of Schedule B5.

Other Operating Income includes income from any other operating source.

Management Fees (Line 6 Schedule B5) include all fees paid for services rendered by management groups or personnel. Please describe what the fee is based on, the type of services rendered and how the fee is calculated. This information should be kept at

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the casino for easy access in case the Division contacts you to determine the method of calculation.

List all Busing Expenses on line 3 under General and Administrative Expenses (schedule B5).

Average Number of Employees for the year is the sum of the highest number employed each month, divided by the total number of months covered by the statements. If employees work in more than one department, they should only be included in the department in which they primarily work. The number of employees must be entered; otherwise, you will get an error message.

Other Departmental Expenses must be listed separately, in the box provided, for individual expenses that comprise more than two (2) percent of the total department expenses.

NOTE:

The Income Statement should reflect all appropriate adjustments for depreciation, amortization and all applicable accruals.

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SCHEDULE "C" STATEMENT OF CASH FLOWS

Colorado Casino
E-Z File System
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?

Welcome | E-Z File | User Admin | **Financial Statements** | Personnel Tracking | Device Tracking

Status: Saved

- Balance Sheet
- Gaming
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- Occupancy
- Chips and Tokens
- Variance

Schedule C: Cash Flow Statement

Note: Please refer to Standard Financial Statement Instructions.

Calc/Save | Back | Continue | Print Schedule | Print All

Schedule C1: Roll forward schedule for fixed assets **2011**

01. Balance as of January 1, 2011

02. Purchases

03. Retirements/Sales/Write downs

04. Balance as of December 31, 2011

Schedule C2: Roll forward schedule for accumulated depreciation

01. Balance as of January 1, 2011

02. Depreciation expense

03. Retirements/Sales/Write downs

04. Balance as of December 31, 2011

Schedule C3: Roll forward schedule for intangibles

01. Balance as of January 1, 2011

02. Purchases

03. Amortization/Impairment

04. Balance as of December 31, 2011

Schedule C4: Roll forward schedule long-term debt"

01. Balance as of January 1, 2011

02. Proceeds

03. Principal payments

04. Reclass to short-term debt

05. Balance as of December 31, 2011

Schedule C5: Roll forward schedule short-term debt

01. Balance as of January 1, 2011

02. Proceeds

03. Principal payments

04. Reclass from long-term debt (Schedule C4, Line 04)

05. Balance as of December 31, 2011

Schedule C6: Roll forward schedule equity

01. Balance as of January 1, 2011

02. Proceeds from Stock Sales/Capital Contributions

03. Net Income/(Loss)

04. Inor/(Deor) for Other (i.e. Non-cash Compensation)

05. Dividend Payments/Distribution to Owners

06. Balance as of December 31, 2011

Calc/Save | Back | Continue | Print Schedule | Print All

STATEMENT OF CASH FLOW INFORMATION

A Statement of Cash Flows is a financial statement that shows the cash inflows, cash outflows, and net change in cash from the operating, investing, and financing activities of a company during an accounting period, in a manner that reconciles the beginning and ending cash balances.

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In order to simplify the reporting process while still obtaining the information necessary to analyze the cash inflows and outflows, there are six roll forward schedules that need to be prepared. For each one of these six schedules, the January 1 balance must equal the prior year submission December 31 balance.

Helpful suggestions for completing the Statement of Cash Flows:

With the exception of the lines for Balance as of January 1, Net Income/(Loss) and Incr/(Decr) for Other in Schedule C6, roll forward schedule equity, all entries are positive numbers. If you try to enter a negative number, you will receive an error message.

With the Exception of Schedule C6 all calculated "Balance as of December 31" must be positive numbers. If the summation is a negative number you will receive an error message.

The difference between Schedule C1 Line 04 (Balance as of December 31 and Schedule C2 Line 04 (Balance as of December 31) must equal Schedule A Line 8 (Property, Plant and Equipment).

Schedule C4 Line 05 (Balance as of December 31) must equal Schedule A Line 17 (Long-Term Debt, Less Current Portion).

Schedule C5 Line 05 (Balance as of December 31) must equal Schedule A Line 12 (Current Portion of Long-Term Debt).

Schedule C5 Line 04 (Reclass from long-term debt) automatically populate from Schedule C4 Line 04 (Reclass to short-term debt).

Schedule C6 Line 06 (Balance as of December 31) must equal Schedule A Line 25 (Total Equity).

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SCHEDULE "D" DEVICES AND SQUARE FOOTAGE

Colorado Casino
E-Z File System
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Navigation: Welcome | E-Z File | User Admin | **Financial Statements** | Personnel Tracking | Device Tracking

Status: Saved

Schedule D: Devices and Square Footage

List number of devices and approximate area in square feet at end of year occupied by:

2011		
	# of Devices	Area Occupied
Blackjack	0	0
Poker	0	0
Slots	0	0
Craps	0	0
Roulette	0	0
Food		0
Beverage		0
Other		0
Totals	0	0

If there is an amount in “# of Devices”, there must be a corresponding amount in “Area Occupied” and vice versa.

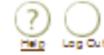
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SCHEDULE "E" RATE OF ROOM OCCUPANCY



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E-Z File System
DIVISION OF GAMING



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Schedule E: Rate of Room Occupancy

See Instructions below.

2011	Total Rooms	Available Room Nights	Rooms Occupied	Percent of Occupancy
January	0	0	0	0%
February	0	0	0	0%
March	0	0	0	0%
April	0	0	0	0%
May	0	0	0	0%
June	0	0	0	0%
July	0	0	0	0%
August	0	0	0	0%
September	0	0	0	0%
October	0	0	0	0%
November	0	0	0	0%
December	0	0	0	0%
Totals	0	0	0	0%

Instructions

1. Total rooms, available rooms, and rooms occupied are multiplied by the number of days in the month.
2. Available rooms are total rooms less rooms out of service and rooms used for house purposes (such as temporary conversion to office space).
3. Complimentary rooms are to be recorded as rooms occupied.

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SCHEDULE "F" CHIP AND TOKEN FLOAT

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Schedule F: Chip/Token Float Reconciliation

	2011
01. Total of chips and tokens in service as of January 1	0
02. Chips and tokens purchased during the current calendar year	0
03. Chips and tokens destroyed during the current calendar year	0
04. Subtotal	0
05. Inventory of chips and tokens on hand in casino as of December 31	0
06. Total chip & token float at current year end	0

Navigation: Calc/Save | Back | Continue | Print Schedule | Print All

- Balance Sheet
- Gaming
- Food and Beverage
- Hotel
- Operating
- G and A
- Income
- Cash Flow
- Footage
- Occupancy
- Chips and Tokens
- Variance

Line 1: The total of chips and tokens in service as of January 1 must agree to the calculation of chips and tokens in service as of December 31 from the previous year's Schedule "F" (Line 4).

Note: The total chip and token float at year-end must be a positive number.

CHIP & TOKEN RECONCILIATION

A casino may have a liability to redeem chips and tokens held by customers that have been purchased or won in the casino and not yet presented for redemption. The total chip/token liability of the casino for the unredeemed chips and tokens is the total amount of chips on-hand less the amount originally purchased. Also refer to the Accounting section of the ICMP.

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SCHEDULE "G" VARIANCE SUMMARY

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Schedule G: Variance Summary

Buttons: Calc/Save | Back | Continue | Print Schedule | Print All | Submit Return

	2011
01. AGP reported per financial statements (from Line 6, Schedule B-1)	0
02. AGP reported per tax returns	0
03. Dollar Difference	0
04. Percent Difference	0
* Please provide the explanation for variances greater than 1% on line 4:	
<input type="text"/>	
05. Gaming taxes reported per financial statements (from Line 8, Schedule B-1)	0
06. Gaming taxes reported per tax returns	0
07. Dollar Difference	0
08. Percent Difference	0
* Please provide the explanation for variances greater than 1% on line 8:	
<input type="text"/>	

Buttons: Calc/Save | Back | Continue | Print Schedule | Print All | Submit Return

Line 1: This should equal line 6 of Schedule B1.

Line 2: This is the actual amount of AGP reported on Tax Returns for the calendar year. The Division’s tax examiner will send you the amount on record with the Division, please verify that your records match that amount.

Line 5: This should equal the gaming taxes portion of line 8 of Schedule B1.

Line 6: This is the actual amount of taxes reported on Tax Returns for the calendar year. The Division’s tax examiner will send you the amount on record with the Division, please verify that your records match that amount.

Lines 4 and 8: If the variance is greater than one (1) percent and the explanation box is empty, you will receive an error.

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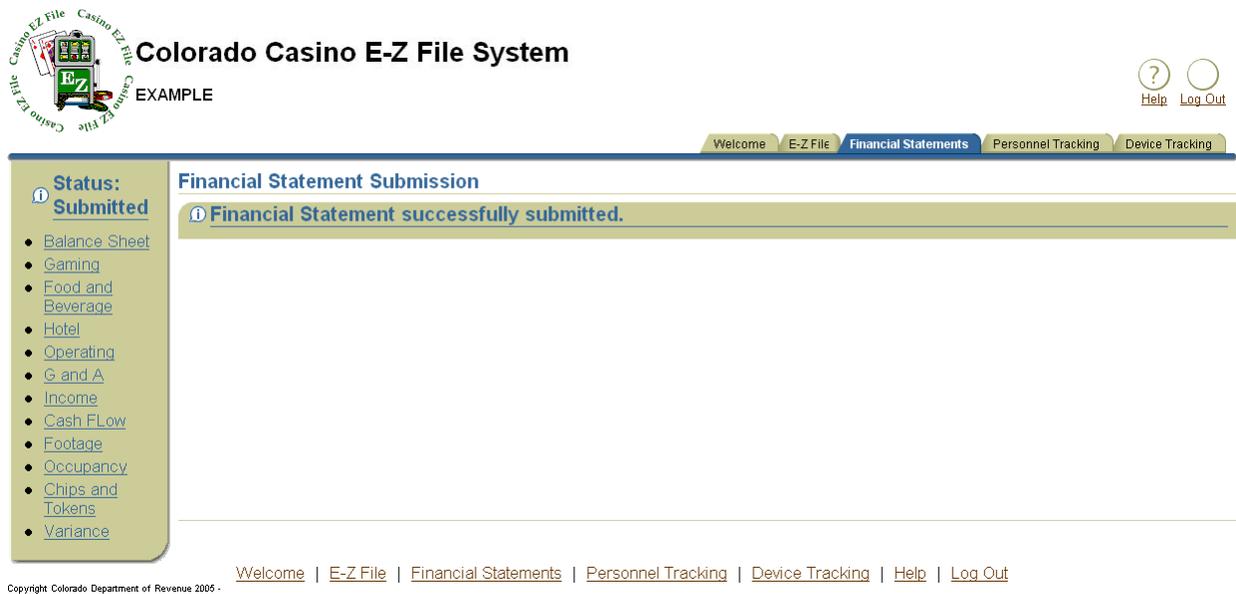
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SUBMITTING

Select the “Submit Return” button on the last schedule, “Schedule G Variance Summary” when ready to submit.

SUBMITTING WITH NO ERRORS

This is the page you will see if you have submitted your Financial Statement with no errors.



The screenshot displays the "Colorado Casino E-Z File System" interface. At the top left is a circular logo with "Casino E-Z File" repeated around a central image of a slot machine. To the right of the logo is the text "Colorado Casino E-Z File System" and "EXAMPLE". On the top right, there are "Help" and "Log Out" buttons. A navigation bar contains "Welcome", "E-Z File", "Financial Statements" (highlighted), "Personnel Tracking", and "Device Tracking". The main content area shows "Financial Statement Submission" with a message: "Financial Statement successfully submitted." On the left, a sidebar lists various financial statement categories: Balance Sheet, Gaming, Food and Beverage, Hotel, Operating, G and A, Income, Cash Flow, Footage, Occupancy, Chips and Tokens, and Variance. At the bottom, a footer contains "Copyright Colorado Department of Revenue 2005" and a navigation bar with "Welcome", "E-Z File", "Financial Statements", "Personnel Tracking", "Device Tracking", "Help", and "Log Out".

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SUBMITTING WITH ERRORS

This is the page you will see if you try to submit the statements with errors. This happens when you attempt to submit before completing and correcting all errors. You can only submit on the very last schedule, "Schedule G Variance Summary".



Colorado Casino E-Z File System

EXAMPLE

A screenshot of the Colorado Casino E-Z File System web interface. The page title is "Financial Statement Submission". A navigation bar at the top includes "Welcome", "E-Z File", "Financial Statements", and "Perso". On the left, a sidebar shows a "Status: Saved" message and a list of menu items: Balance Sheet, Gaming, Food and Beverage, Hotel, Operating, G and A, Income, Cash FLOW, Footage, Occupancy, Chips and Tokens, and Variance. The main content area displays a red error message: "Error: The Cash FLOW schedule has errors which need to be corrected before submission." At the bottom, there is a footer with copyright information and a navigation menu: "Welcome | E-Z File | Financial Statements | Personnel Tracking | Device Tracking | Help | Log Out".

You must correct all errors prior to submitting. However, you may log out at this point or at any other point during the process. All data saved up to this point using the calc/save button will be saved in the system. Until errors are fixed the only way to navigate through the system is by the buttons on the left.

Questions regarding these statements should be directed to:

**Colorado Department of Revenue
Division of Gaming
Audit Section
Tax Examiner
At 303-205-1300**

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HELPFUL HINTS

▣ Navigation

Use the “tab” key to navigate, not the “enter” key.

▣ # of Employees

If these (B) schedules apply to a casino, the # of employees must be entered or an error will populate the screen.

▣ Status

The current status is always reflected on the top left side of the screen. The Financial Statement must be in the submit status by midnight of March 15 to be considered “filed”.

▣ Financial Statement Questionnaire

Must be submitted to the Division of Gaming by March 15.

▣ Additional Financial Information

Must be submitted to the Division of Gaming by March 15.

▣ Certification Statement

Must be submitted to the Division of Gaming upon completion of the Financial Statements, by March 15.

▣ Help Desk

Questions about the use of the Financial Statement Filing System, call Tax Examiner at (303) 205-1300.

▣ Log Out

It is necessary to log out of the system using the “log out” button located at the top right of the screen. Please do not exit by using the browser buttons.