



**STATEMENT OF GAMING REVENUES  
GAMING TAXES, AND EXPENDITURES  
(UNAUDITED)  
FOR THE THREE (3) MONTHS ENDED  
SEPTEMBER 30, 2015**

**COLORADO DIVISION OF GAMING  
TAX REVENUES COMPARISON  
SEPTEMBER 30, 2015 AND 2014**

The Colorado Limited Gaming Control Commission assesses taxes based on adjusted gross proceeds (AGP).

**The tax rates for period ending June 30, 2016 are:**

- 3% on AGP from charitable gaming
- .25% on amounts up to \$2 million
- 2% on amounts over \$2 million and up to \$5 million
- 9% on amounts over \$5 million and up to \$8 million
- 11% on amounts over \$8 million and up to \$10 million
- 16% on amounts over \$10 million and up to \$13 million
- 20% on amounts over \$13 million

The tax rates for year ending June 30, 2016 are the same as they were for year ending June 30, 2015.

**For Periods Beginning July 1, 2014 and 2015 through September 30, 2014 and 2015**

<b><u>AGP Comparison</u></b>				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
\$0 - \$2 Million	\$ 13,331,279	\$ 14,332,543	\$ 1,001,264	7.51%
\$2 - \$5 Million	\$ 42,008,087	\$ 45,836,534	\$ 3,828,447	9.11%
\$5 - \$10 Million	\$ 38,657,525	\$ 40,725,162	\$ 2,067,637	5.35%
\$10 - \$13+ Million	\$ 104,882,430	\$ 111,728,555	\$ 6,846,125	6.53%
Total	<u>\$ 198,879,321</u>	<u>\$ 212,622,794</u>	<u>\$ 13,743,473</u>	<u>6.91%</u>

<b><u>Tax Comparison</u></b>				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
\$0 - \$2 Million	\$ 143,328	\$ 145,831	\$ 2,503	1.75%
\$2 - \$5 Million	\$ 960,162	\$ 1,036,731	\$ 76,569	7.97%
\$5 - \$10 Million	\$ 2,747,949	\$ 2,950,284	\$ 202,335	7.36%
\$10 - \$13+ Million	\$ 12,496,486	\$ 13,865,711	\$ 1,369,225	10.96%
Total	<u>\$ 16,347,925</u>	<u>\$ 17,998,557</u>	<u>\$ 1,650,632</u>	<u>10.10%</u>

<b><u>Open Casinos Comparison</u></b>			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	14	13	(1)
\$2 - \$5 Million	12	12	0
\$5 - \$10 Million	6	6	0
\$10 - \$13+ Million	4	4	0
Total	<u>36</u>	<u>35</u>	<u>(1)</u>

**COLORADO DIVISION OF GAMING  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
SEPTEMBER 30, 2015 AND 2014  
(UNAUDITED)**

	FY 2016 YTD			FY 2015 YTD		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL FUND BALANCE	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL FUND BALANCE
<b>REVENUES:</b>						
Gaming Taxes	\$ 0	\$ 17,998,572	\$ 17,998,572	\$ 0	\$ 16,367,633	\$ 16,367,633
License and Application Fees	0	162,687	162,687	0	135,732	135,732
Background Investigations	0	64,629	64,629	0	44,790	44,790
Fines	0	257,052	257,052	0	20,385	20,385
Interest Income	6,288	195,329	201,617	17,664	129,374	147,038
Other Revenue	0	18	18	0	528	528
<b>TOTAL REVENUES</b>	<b>6,288</b>	<b>18,678,287</b>	<b>18,684,575</b>	<b>17,664</b>	<b>16,698,442</b>	<b>16,716,106</b>
<b>EXPENDITURES:</b>						
Salaries and Benefits	0	1,946,985	1,946,985	0	1,876,366	1,876,366
Annual and Sick Leave Payouts	0	13,899	13,899	0	2,685	2,685
Professional Services	0	29,336	29,336	0	37,343	37,343
Travel	0	12,864	12,864	0	14,802	14,802
Automobiles	0	43,674	43,674	0	43,355	43,355
Printing	0	6,303	6,303	0	6,874	6,874
Police Supplies	0	3,346	3,346	0	2,624	2,624
Computer Services & Name Searches	0	20,095	20,095	0	19,994	19,994
Materials, Supplies, and Services	0	59,883	59,883	0	51,645	51,645
Postage	0	2,197	2,197	0	1,148	1,148
Telephone	0	13,736	13,736	0	12,718	12,718
Utilities	0	4,849	4,849	0	6,074	6,074
Other Operating Expenditures	0	112,535	112,535	0	118,017	118,017
Leased Space	0	75,650	75,650	0	74,146	74,146
Capital Outlay	0	98,494	98,494	0	0	0
<b>EXPENDITURES - SUBTOTAL</b>	<b>0</b>	<b>2,443,846</b>	<b>2,443,846</b>	<b>0</b>	<b>2,267,791</b>	<b>2,267,791</b>
<b>STATE AGENCY SERVICES</b>						
Colorado Bureau of Investigations	0	229,911	229,911	0	228,000	228,000
Division of Fire Prevention and Control	0	52,728	52,728	0	48,000	48,000
Colorado State Patrol	0	753,021	753,021	0	720,000	720,000
State Auditors	0	15,040	15,040	0	19,275	19,275
Indirect Costs - Department of Revenue	0	162,854	162,854	0	186,074	186,074
Colorado Department of Local Affairs	0	41,347	41,347	0	41,447	41,447
Colorado Department of Law	0	53,428	53,428	0	48,445	48,445
<b>TOTAL STATE AGENCY SERVICES</b>	<b>0</b>	<b>1,308,329</b>	<b>1,308,329</b>	<b>0</b>	<b>1,291,241</b>	<b>1,291,241</b>
Background Expenditures	0	11,282	11,282	0	7,955	7,955
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>3,763,457</b>	<b>3,763,457</b>	<b>0</b>	<b>3,566,987</b>	<b>3,566,987</b>
<b>Excess of Revenues Over Expenditures</b>	<b>6,288</b>	<b>14,914,830</b>	<b>14,921,118</b>	<b>17,664</b>	<b>13,131,455</b>	<b>13,149,119</b>
FY15 & FY14 Extended Gaming Distr.	(9,875,492)	0	(9,875,492)	(8,379,002)	0	(8,379,002)
<b>FUND BALANCE AT JULY 1, 2015 &amp; 2014</b>	<b>9,875,492</b>	<b>2,573,759</b>	<b>12,449,251</b>	<b>8,379,002</b>	<b>2,335,805</b>	<b>10,714,807</b>
<b>TOTAL FUND BAL. SEPTEMBER 30, 2015 &amp; 2014</b>	<b>\$ 6,288</b>	<b>\$ 17,488,589</b>	<b>\$ 17,494,877</b>	<b>\$ 17,664</b>	<b>\$ 15,467,260</b>	<b>\$ 15,484,924</b>