# COLORADO DIVISION OF GAMING CAMING UPDATE

Audit

Enforcement

## **VOLUME XXIII. ISSUE 6**

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# **Commission Action**

At its May 15 meeting in Golden, the Colorado Limited Gaming Commission continued the hearing on Colorado Gaming Regulation 47.1-1401, Gaming Tax, considered testimony from interested parties, and adopted gaming tax rates for 2014-2015:

\$0 - \$2 million	.25%
\$2 - \$5 million	2%
\$5 - \$8 million	9%
\$8 - \$10 million	11%
\$10 - \$13 million	16%
More than \$13 million	20%

These rates reflect no adjustments from the previous rates in 2013-2014.

In other business, the Colorado Limited Gaming Commission:

- Issued a Summary Suspension In the Matter of Perry L. Eppenger, Support License No. 41590
- Considered and Approved Amendments to Colorado Gaming Rules:

Rule 8 Rules of Blackjack Rule 10 Rules for Poker Rule 16 Accounting Regulations Rule 22 Rules for Roulette Rule 23 Rules of Craps

Renewed the retail license for G Investments, LLC d/b/a Colorado Grande Hotel and Casino

### Dates to Remember

June 14 • Flag Day

June 16 • May gaming tax returns due

June 19 • Gaming Commission meeting, Golden

Tell us what you think! The Division of Gaming is migrating to a new internet platform this summer and using the opportunity to improve our website to serve your better. We'd like your opinion. The anonymous survey can be accessed from our home page.

# Compliance, Audit and Investigation

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Field Operations 29 2	212
System Reviews/Field Trials	4
Minimum Bankrolls Being Monitored	2
Incident Reports	4

In the same time period, the Division of Gaming completed the following licensing activities:

Operator, Retailer, Manufacturer/Distributor (Renewal)	3
Change of Ownership or Business Structure	1
Key Employees, Associated Persons & Associated Businesses	1
New Support License Applications Processed	143
Renewal Key and Support Applications Processed	196

# APRIL AGP BY DEVICE

#### **STATEWIDE CRIPPLE CREEK**

Device	Number	AGP	Avg. Daily AGP/Device	Number	AGP	Avg. Daily AGP/Device
Slots	13,907	\$53,732,162	\$128.79	3,883	\$8,702,9	40 \$74.71
Tables	302	\$6,985,892	\$771.07	65	\$843,78	32 \$432.71
TOTAL	14,209	\$60,718,055	\$142.44	3,948	\$9,546,7	21 \$80.60

#### **BLACK HAWK** CENTRAL CITY

Device	Number	AGP	Avg. Daily AGP/Device	Number	AGP A	Avg. Daily AGP/Device
Slots	8,115	\$40,096,517	\$164.70	1,909	\$4,932,706	\$86.13
Tables	204	\$5,801,085	\$947.89	33	\$341,026	\$344.47
TOTAL	8,319	\$45,897,602	\$183.91	1,942	\$5,273,732	\$90.52

Average Daily AGP Per Device is calculated by dividing the total AGP by the number of devices, further divided by the average number of days open for all establishments open during the month.

	APR 2014	MAR 2014	APR 2013	TAX YTD		APR 2014	MAR 2014	APR 2013	TAX YTD
1¢ SLOTS	8,187	8,290	8,414	83,989	1¢ SLOTS	2,110	2,108	2,083	21,126
COINS IN	317,365,427.90	355,465,971.29		3,195,205,024.66	COINS IN	61,068,850.18	67,342,881.70	68,148,994.84	645,617,115.70
AGP	30,702,305.94	34,482,092.94		311,763,832.67	AGP	5,046,281.29	5,719,739.22	5,725,575.34	54,015,430.70
AVG DAILY AGP	125.00	134.18		122.23	AVG DAILY AGP	79.72	87.53	91.62	84.11
HOLD %	9.67%	9.70%		9.76%	HOLD %	8.26%	8.49%	8.40%	8.37%
25¢ SLOTS COINS IN AGP AVG DAILY AGP HOLD %	1,109 48,827,667.00 2,852,829.32 85.75 5.84%	1,128 55,174,391.90 3,143,448.68 89.90 5.70%	1,300 59,022,799.26 3,501,265.20 89.78 5.93%	529,349,208.89 30,616,301.08 86.89 5.78%	25¢ SLOTS COINS IN AGP AVG DAILY AGP HOLD %	359 11,963,937.50 569,184.17 52.85 4.76%	370 13,918,982.25 644,102.91 56.16 4.63%	393 15,378,482.00 777,496.03 65.95 5.06%	3,795 136,970,555.24 6,782,705.05 58.79 4.95%
\$1 SLOTS	1,352	1,356	1,489	14,117	\$1 SLOTS	520	534	568	5,437
COINS IN	112,071,457.00	124,298,127.53	124,213,942.05	1,183,768,451.85	COINS IN	25,863,212.00	28,462,999.26	29,944,165.00	277,877,915.61
AGP	6,112,680.47	6,808,545.17	6,616,755.60	64,563,564.96	AGP	1,221,759.28	1,443,442.35	1,406,801.64	13,986,425.53
AVG DAILY AGP	150.71	161.97	148.13	150.60	AVG DAILY AGP	78.32	87.20	82.56	84.62
HOLD %	5.45%	5.48%	5.33%	5.45%	HOLD %	4.72%	5.07%	4.70%	5.03%
MULTI-DENOM	2,299	2,325	2,050	22,684	MULTI-DENOM	605	599	580	5,826
COINS IN	201,222,656.78	220,089,490.72	194,095,745.84	1,982,289,884.64	COINS IN	29,205,794.82	29,972,309.23	28,535,481.74	298,409,421.10
AGP	9,872,321.92	10,452,115.30	9,268,286.33	95,528,925.83	AGP	1,299,627.29	1,224,954.11	1,299,931.54	13,325,732.91
AVG DAILY AGP	143.14	145.02	150.70	138.68	AVG DAILY AGP	71.60	65.97	74.71	75.24
HOLD %	4.91%	4.75%	4.78%	4.82%	HOLD %	4.45%	4.09%	4.56%	4.47%
OTHER SLOTS COINS IN AGP AVG DAILY AGP HOLD %	960 69,250,321.70 4,192,024.68 145.56 6.05%	983 74,891,778.09 4,782,872.64 156.95 6.39%	1,065 69,661,058.02 4,377,792.76 137.02 6.28%	9,993 716,938,840.94 42,707,024.78 140.73 5.96%	OTHER SLOTS COINS IN AGP AVG DAILY AGP HOLD %	289 10,727,020.00 566,087.50 65.29 5.28%	307 12,326,391.89 729,261.32 76.63 5.92%	304 12,066,275.70 684,792.27 75.09 5.68%	3,043 119,701,063.79 6,637,649.12 71.75 5.55%
BJ TABLES	128	134	138	1,346	BJ TABLES BJ DROP AGP AVG DAILY AGP HOLD %	30	31	31	306
BJ DROP	14,850,965.57	16,321,932.56	14,622,267.65	147,648,629.71		1,881,386.75	2,346,228.75	2,099,018.00	20,952,170.05
AGP	2,707,117.57	2,752,195.31	2,589,579.65	26,101,759.56		388,770.75	335,859.50	379,071.00	3,420,365.30
AVG DAILY AGP	704.98	662.54	625.50	638.57		431.97	349.49	407.60	367.69
HOLD %	18.23%	16.86%	17.71%	17.68%		20.66%	14.31%	18.06%	16.32%
CRAPS TABLES	24	23	25	234	CRAPS TABLES CRAPS DROP AGP AVG DAILY AGP HOLD %	4	4	4	40
CRAPS DROP	5,735,652.26	6,671,165.71	5,229,824.33	57,987,734.72		548,797.00	656,631.00	632,283.51	6,865,014.25
AGP	1,315,776.26	1,343,399.21	1,315,986.58	12,206,332.22		134,297.25	181,533.50	156,574.26	1,593,463.00
AVG DAILY AGP	1,827.47	1,884.15	1,754.65	1,717.73		1,119.14	1,463.98	1,304.79	1,310.41
HOLD %	22.94%	20.14%	25.16%	21.05%		24.47%	27.65%	24.76%	23.21%
POKER TABLES POKER DROP AGP AVG DAILY AGP HOLD %	126 3,719,326.50 2,283,356.00 604.06 25.90%	112 3,967,911.90 2,440,841.19 703.01 28.50%	127 3,404,761.00 2,031,181.40 533.12 25.13%	1,182 36,522,817.29 22,498,590.50 626.79 27.11%	POKER TABLES POKER DROP AGP AVG DAILY AGP HOLD %	25 422,351.50 232,366.24 309.82 30.85%	24 511,556.50 260,026.50 349.50 32.49%	27 421,779.50 251,944.77 311.04 32.62%	263 4,491,576.25 2,294,764.77 287.02 27.81%
ROULETTE TABLES ROULETTE DROP AGP AVG DAILY AGP HOLD %	24 2,810,293.50 679,642.50 943.95 24.18%	23 3,113,306.75 776,465.75 1,089.01 24.94%	24 2,477,626.00 679,087.50 943.18 27.41%	239 27,353,015.35 6,520,597.10 898.41 23.84%	ROULETTE TABLES ROULETTE DROP AGP AVG DAILY AGP HOLD %	6 241,037.00 88,347.50 490.82 36.65%	6 320,879.50 108,729.50 584.57 33.88%	6 250,468.00 86,435.50 480.20 34.51%	60 2,829,530.50 814,918.75 446.78 28.80%
TOTAL AGP	60,718,054.66	66,981,976.19	61,712,271.45	612,506,928.70	TOTAL AGP	9,546,721.27	10,647,648.91	10,768,622.35	102,871,455.13
GAMING TAXES	10,772,200.94	11,643,894.07	10,452,978.08	81,766,423.66	GAMING TAXES	1,219,067.60	1,264,859.23	1,415,607.64	6,288,053.25
# OF CASINOS	38	38	40	39	# OF CASINOS	14	14	14	14

<b>BLACK HAW</b>	K GAMINO	STATIST	ICS		CENTRAL CI	TY GAMIN	G STATIS	TICS	
	APR 2014	MAR 2014	APR 2013	TAX YTD		APR 2014	MAR 2014	APR 2013	TAX YTD
1¢ SLOTS	4,855	4,953	4,980	50,113	1¢ SLOTS	1,222	1,229	1,351	12,750
COINS IN	220,009,378.93	246,092,709.72	218,403,251.36	2,183,489,596.62	COINS IN	36,287,198.79	42,030,379.87	40,073,021.78	366,098,312.34
AGP	22,240,588.42	24,848,177.44	21,999,245.02	222,568,779.16	AGP	3,415,436.23	3,914,176.28	3,607,516.07	35,179,622.81
AVG DAILY AGP	152.70	161.83	147.25	146.10	AVG DAILY AGP	93.17	102.74	89.01	91.33
HOLD %	10.11%	10.10%	10.07%	10.19%	HOLD %	9.41%	9.31%	9.00%	9.61%
25¢ SLOTS	578	585	660	5,972	25¢ SLOTS	172	173	247	1,836
COINS IN	32,556,169.75	36,309,644.15	37,852,443.25	342,472,486.15	COINS IN	4,307,559.75	4,945,765.50	5,791,874.01	49,906,167.50
AGP	2,053,499.98	2,204,509.39	2,362,114.50	21,019,311.87	AGP	230,145.17	294,836.38	361,654.67	2,814,284.16
AVG DAILY AGP	118.43	121.56	119.30	115.78	AVG DAILY AGP	44.60	54.98	48.81	50.74
HOLD %	6.31%	6.07%	6.24%	6.14%	HOLD %	5.34%	5.96%	6.24%	5.64%
\$1 SLOTS	683	681	718	7,209	\$1 SLOTS	149	141	203	1,471
COINS IN	78,258,479.00	87,052,937.27	85,420,474.05	828,730,047.16	COINS IN	7,949,766.00	8,782,191.00	8,849,303.00	77,160,489.08
AGP	4,475,773.18	4,949,536.30	4,750,518.09	46,942,166.09	AGP	415,148.01	415,566.52	459,435.87	3,634,973.34
AVG DAILY AGP	218.44	234.45	220.54	214.20	AVG DAILY AGP	92.87	95.07	75.44	81.79
HOLD %	5.72%	5.69%	5.56%	5.66%	HOLD %	5.22%	4.73%	5.19%	4.71%
MULTI-DENOM	1,420	1,447	1,171	14,018	MULTI-DENOM	274	279	299	2,840
COINS IN	157,374,208.44	172,532,429.70	148,389,552.65	1,522,980,893.70	COINS IN	14,642,653.52	17,584,751.79	17,170,711.45	160,899,569.84
AGP	7,903,256.50	8,464,416.46	7,279,778.10	75,119,880.74	AGP	669,438.13	762,744.73	688,576.69	7,083,312.18
AVG DAILY AGP	185.52	188.70	207.22	176.28	AVG DAILY AGP	81.44	88.19	76.76	82.55
HOLD %	5.02%	4.91%	4.91%	4.93%	HOLD %	4.57%	4.34%	4.01%	4.40%
OTHER SLOTS COINS IN AGP AVG DAILY AGP HOLD %	579 55,000,427.05 3,423,398.44 197.09 6.22%	585 58,949,029.25 3,822,946.58 210.80 6.49%	618 54,267,762.12 3,496,353.68 188.58 6.44%	6,010 564,995,875.80 34,126,823.84 186.79 6.04%	OTHER SLOTS COINS IN AGP AVG DAILY AGP HOLD %	92 3,522,874.65 202,538.74 73.38 5.75%	91 3,616,356.95 230,664.74 81.77 6.38%	143 3,327,020.20 196,646.81 45.84 5.91%	940 32,241,901.35 1,942,551.82 68.40 6.02%
BJ TABLES	81	86	84	862	BJ TABLES BJ DROP AGP AVG DAILY AGP HOLD %	17	17	23	178
BJ DROP	12,008,576.57	12,845,572.30	11,635,245.40	117,260,005.55		961,002.25	1,130,131.51	888,004.25	9,436,454.11
AGP	2,133,376.82	2,277,238.55	2,054,274.90	20,987,352.65		184,970.00	139,097.26	156,233.75	1,694,041.61
AVG DAILY AGP	877.93	854.18	815.19	800.90		362.69	263.94	226.43	315.01
HOLD %	17.77%	17.73%	17.66%	17.90%		19.25%	12.31%	17.59%	17.95%
CRAPS TABLES	17	16	16	161	CRAPS TABLES CRAPS DROP AGP AVG DAILY AGP HOLD %	3	3	5	33
CRAPS DROP	4,752,819.26	5,462,871.21	4,122,343.81	46,145,078.47		434,036.00	551,663.50	475,197.01	4,977,642.00
AGP	1,110,393.01	1,054,960.21	1,020,044.31	9,669,346.22		71,086.00	106,905.50	139,368.01	943,523.00
AVG DAILY AGP	2,177.24	2,126.94	2,125.09	1,975.59		789.84	1,149.52	929.12	946.36
HOLD %	23.36%	19.31%	24.74%	20.95%		16.38%	19.38%	29.33%	18.96%
POKER TABLES POKER DROP AGP AVG DAILY AGP HOLD %	91 3,192,667.00 1,993,084.26 730.07 25.08%	79 3,345,501.40 2,126,594.43 868.35 28.12%	88 2,879,336.50 1,729,457.63 655.10 24.25%	811 30,903,317.29 19,623,486.14 795.94 27.13%	POKER TABLES POKER DROP AGP AVG DAILY AGP HOLD %	10 104,308.00 57,905.50 193.02 31.09%	9 110,854.00 54,220.26 194.34 21.58%	12 103,645.00 49,779.00 138.28 19.03%	108 1,127,923.75 580,339.59 177.86 23.83%
ROULETTE TABLES	15	14	14	141	ROULETTE TABLES ROULETTE DROP AGP AVG DAILY AGP HOLD %	3	3	4	38
ROULETTE DROP	2,461,617.50	2,672,766.25	2,114,785.50	23,472,002.10		107,639.00	119,661.00	112,372.50	1,051,482.75
AGP	564,231.00	643,859.25	564,316.50	5,435,380.60		27,064.00	23,877.00	28,335.50	270,297.75
AVG DAILY AGP	1,253.85	1,483.55	1,343.61	1,268.05		300.71	256.74	236.13	235.44
HOLD %	22.92%	24.09%	26.68%	23.16%		25.14%	19.95%	25.22%	25.71%
TOTAL AGP	45,897,601.61	50,392,238.61	45,256,102.73	455,492,527.31	TOTAL AGP	5,273,731.78	5,942,088.67	5,687,546.37	54,142,946.26
GAMING TAXES	8,694,353.37	9,462,617.02	8,099,917.64	70,944,510.27	GAMING TAXES	858,779.97	916,417.82	937,452.80	4,533,860.14
# OF CASINOS	18	18	18	18	# OF CASINOS	6	6	8	7