



**STATEMENT OF GAMING REVENUES  
GAMING TAXES, AND EXPENDITURES  
(UNAUDITED)  
FOR THE FIRST (1) MONTH ENDED  
JULY 31, 2015**

**COLORADO DIVISION OF GAMING  
TAX REVENUES COMPARISON  
JULY 31, 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, 2015 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, 2015 are the same as they were for year ending June 30, 2014.

**For Periods Beginning July 1, 2014 and 2015 through July 31, 2014 and 2015**

<b><u>AGP Comparison</u></b>				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
\$0 - \$2 Million	\$ 20,917,600	\$ 22,219,452	\$ 1,301,852	6.22%
\$2 - \$5 Million	\$ 16,310,285	\$ 12,173,060	\$ (4,137,225)	(25.37%)
\$5 - \$13+ Million	\$ 30,760,208	\$ 38,108,347	\$ 7,348,139	23.89%
Total	<u>\$ 67,988,093</u>	<u>\$ 72,500,859</u>	<u>\$ 4,512,766</u>	<u>6.64%</u>

<b><u>Tax Comparison</u></b>				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
\$0 - \$2 Million	\$ 97,294	\$ 100,549	\$ 3,255	3.35%
\$2 - \$5 Million	\$ 266,206	\$ 283,461	\$ 17,255	6.48%
\$5 - \$13+ Million	\$ 1,757,358	\$ 2,077,955	\$ 320,597	18.24%
Total	<u>\$ 2,120,858</u>	<u>\$ 2,461,965</u>	<u>\$ 341,107</u>	<u>16.08%</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	27	26	(1)
\$2 - \$5 Million	6	5	(1)
\$5 - \$13+ Million	3	4	1
Total	<u>36</u>	<u>35</u>	<u>(1)</u>

**COLORADO DIVISION OF GAMING  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
JULY 31, 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	\$ 2,461,965	\$ 2,461,965	\$ 0	\$ 2,140,547	\$ 2,140,547
License and Application Fees	0	58,904	58,904	0	44,765	44,765
Background Investigations	0	23,405	23,405	0	20,164	20,164
Fines	0	130	130	0	9,495	9,495
Interest Income	14	82,979	82,993	7,214	70,060	77,274
Other Revenue	0	12	12	0	41	41
<b>TOTAL REVENUES</b>	<b>14</b>	<b>2,627,395</b>	<b>2,627,409</b>	<b>7,214</b>	<b>2,285,072</b>	<b>2,292,286</b>
<b>EXPENDITURES:</b>						
Salaries and Benefits	0	643,538	643,538	0	617,212	617,212
Annual and Sick Leave Payouts	0	2,825	2,825	0	0	0
Professional Services	0	12,210	12,210	0	3,615	3,615
Travel	0	1,084	1,084	0	1,181	1,181
Automobiles	0	13,733	13,733	0	13,612	13,612
Printing	0	1,419	1,419	0	400	400
Police Supplies	0	2,017	2,017	0	0	0
Computer Services & Name Searches	0	7,834	7,834	0	1,878	1,878
Materials, Supplies, and Services	0	19,482	19,482	0	13,572	13,572
Postage	0	500	500	0	112	112
Telephone	0	4,986	4,986	0	768	768
Utilities	0	1,703	1,703	0	1,947	1,947
Other Operating Expenditures	0	37,502	37,502	0	35,640	35,640
Leased Space	0	25,217	25,217	0	24,715	24,715
Capital Outlay	0	32,831	32,831	0	0	0
<b>EXPENDITURES - SUBTOTAL</b>	<b>0</b>	<b>806,881</b>	<b>806,881</b>	<b>0</b>	<b>714,652</b>	<b>714,652</b>
<b>STATE AGENCY SERVICES</b>						
Colorado Bureau of Investigations	0	76,637	76,637	0	82,213	82,213
Division of Fire Prevention and Control	0	17,576	17,576	0	16,396	16,396
Colorado State Patrol	0	251,007	251,007	0	247,474	247,474
State Auditors	0	0	0	0	9,638	9,638
Indirect Costs - Department of Revenue	0	54,285	54,285	0	62,025	62,025
Colorado Department of Local Affairs	0	13,782	13,782	0	13,816	13,816
Colorado Department of Law	0	15,170	15,170	0	14,456	14,456
<b>TOTAL STATE AGENCY SERVICES</b>	<b>0</b>	<b>428,457</b>	<b>428,457</b>	<b>0</b>	<b>446,018</b>	<b>446,018</b>
Background Expenditures	0	3,498	3,498	0	4,429	4,429
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,238,836</b>	<b>1,238,836</b>	<b>0</b>	<b>1,165,099</b>	<b>1,165,099</b>
<b>Excess of Revenues Over Expenditures</b>	<b>14</b>	<b>1,388,559</b>	<b>1,388,573</b>	<b>7,214</b>	<b>1,119,973</b>	<b>1,127,187</b>
<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. JULY 31, 2015 &amp; 2014</b>	<b>\$ 9,875,506</b>	<b>\$ 3,962,318</b>	<b>\$ 13,837,824</b>	<b>\$ 8,386,216</b>	<b>\$ 3,455,778</b>	<b>\$ 11,841,994</b>