



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES**

(UNAUDITED)

FOR THE FIRST (1) MONTH ENDED

JULY 31, 2017

**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
JULY 31, 2017 AND 2016**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through July 31, 2016 and 2017

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 21,142,204	\$ 24,786,503	\$ 3,644,299	17.24%	
\$2 - \$5 Million	\$ 13,948,234	\$ 9,770,614	\$ (4,177,620)	(29.95)%	
\$5 - \$13+ Million	\$ 41,501,410	\$ 43,160,761	\$ 1,659,351	4.00%	
Total	\$ 76,591,848	\$ 77,718,528	\$ 1,126,680	1.47%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 102,856	\$ 101,966	\$ (890)	(0.87)%	
\$2 - \$5 Million	\$ 278,965	\$ 275,412	\$ (3,553)	(1.27)%	
\$5 - \$13+ Million	\$ 2,542,252	\$ 2,764,126	\$ 221,874	8.73%	
Total	\$ 2,924,073	\$ 3,141,524	\$ 217,451	7.44%	

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	25	25	0
\$2 - \$5 Million	6	4	(2)
\$5 - \$13+ Million	4	4	0
Total	35	33	(2)

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
JULY 31, 2017 AND 2016
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 3,141,524	\$ 3,141,524	\$ 0	\$ 2,924,072	\$ 2,924,072
License and Application Fees	0	56,496	56,496	0	56,937	56,937
Background Investigations	0	10,988	10,988	0	35,958	35,958
Fines	0	125,000	125,000	0	130	130
Interest Income	13	123,343	123,356	10,812	76,114	86,926
Other Revenue	0	49	49	0	0	0
TOTAL REVENUES	13	3,457,400	3,457,413	10,812	3,093,211	3,104,023
EXPENDITURES:						
Salaries and Benefits	0	657,928	657,928	0	670,800	670,800
Professional Services	0	8,319	8,319	0	9,469	9,469
Travel	0	2,881	2,881	0	1,372	1,372
Automobiles	0	14,137	14,137	0	13,126	13,126
Printing	0	1,499	1,499	0	1,662	1,662
Police Supplies	0	599	599	0	9,784	9,784
Computer Services & Name Searches	0	6,483	6,483	0	8,142	8,142
Materials, Supplies, and Services	0	23,630	23,630	0	14,475	14,475
Postage	0	376	376	0	457	457
Telephone	0	3,871	3,871	0	4,042	4,042
Utilities	0	2,263	2,263	0	2,029	2,029
Other Operating Expenditures	0	6,150	6,150	0	4,320	4,320
Leased Space	0	26,273	26,273	0	25,731	25,731
EXPENDITURES - SUBTOTAL	0	754,409	754,409	0	765,409	765,409
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	82,000	82,000	0	73,000	73,000
Division of Fire Prevention and Control	0	16,100	16,100	0	15,500	15,500
Colorado State Patrol	0	275,500	275,500	0	275,000	275,000
Indirect Costs - Department of Revenue	0	76,100	76,100	0	79,004	79,004
Colorado Department of Local Affairs	0	13,672	13,672	0	20,594	20,594
Colorado Department of Law	0	14,180	14,180	0	14,457	14,457
OIT Purchased Services	0	39,050	39,050	0	36,952	36,952
TOTAL STATE AGENCY SERVICES	0	516,602	516,602	0	514,507	514,507
Background Expenditures	0	172	172	0	11,394	11,394
TOTAL EXPENDITURES	0	1,271,183	1,271,183	0	1,291,310	1,291,310
Excess of Revenues Over Expenditures	13	2,186,217	2,186,230	10,812	1,801,901	1,812,713
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. JULY 31, 2017 & 2016	\$ 13,419,879	\$ 4,671,642	\$ 18,091,521	\$ 12,568,299	\$ 4,211,558	\$ 16,779,857



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE TWO (2) MONTHS ENDED
AUGUST 31, 2017**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
AUGUST 31, 2017 AND 2016**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through August 31, 2016 and 2017

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 11,568,737	\$ 11,674,228	\$ 105,491	0.91%	
\$2 - \$5 Million	\$ 50,226,916	\$ 49,306,364	\$ (920,552)	(1.83)%	
\$5 - \$13+ Million	\$ 84,001,879	\$ 86,796,089	\$ 2,794,210	3.33%	
Total	\$ 145,797,532	\$ 147,777,331	\$ 1,979,799	1.36%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 133,922	\$ 129,186	\$ (4,736)	(3.54)%	
\$2 - \$5 Million	\$ 664,538	\$ 686,127	\$ 21,589	3.25%	
\$5 - \$13+ Million	\$ 9,200,129	\$ 9,778,394	\$ 578,265	6.29%	
Total	\$ 9,998,589	\$ 10,593,727	\$ 595,138	5.95%	

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	14	13	(1)
\$2 - \$5 Million	16	15	(1)
\$5 - \$13+ Million	5	5	0
Total	35	33	(2)

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
AUGUST 31, 2017 AND 2016
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 10,594,039	\$ 10,594,039	\$ 0	\$ 9,998,589	\$ 9,998,589
License and Application Fees	0	125,661	125,661	0	118,556	118,556
Background Investigations	0	28,739	28,739	0	62,735	62,735
Fines	0	130,110	130,110	0	1,465	1,465
Interest Income	15,418	220,496	235,914	21,160	119,806	140,966
Other Revenue	0	66	66	0	5,419	5,419
TOTAL REVENUES	15,418	11,099,111	11,114,529	21,160	10,306,570	10,327,730
EXPENDITURES:						
Salaries and Benefits	0	1,318,893	1,318,893	0	1,327,494	1,327,494
Professional Services	0	19,560	19,560	0	19,496	19,496
Travel	0	8,298	8,298	0	9,107	9,107
Automobiles	0	26,821	26,821	0	26,523	26,523
Printing	0	3,599	3,599	0	4,599	4,599
Police Supplies	0	7,460	7,460	0	10,605	10,605
Computer Services & Name Searches	0	13,387	13,387	0	12,728	12,728
Materials, Supplies, and Services	0	51,027	51,027	0	38,313	38,313
Postage	0	1,028	1,028	0	958	958
Telephone	0	8,552	8,552	0	8,084	8,084
Utilities	0	4,444	4,444	0	3,857	3,857
Other Operating Expenditures	0	12,383	12,383	0	8,618	8,618
Leased Space	0	52,547	52,547	0	51,463	51,463
EXPENDITURES - SUBTOTAL	0	1,527,999	1,527,999	0	1,521,845	1,521,845
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	197,877	197,877	0	144,140	144,140
Division of Fire Prevention and Control	0	32,200	32,200	0	31,000	31,000
Colorado State Patrol	0	629,944	629,944	0	516,023	516,023
State Auditors	0	29,600	29,600	0	9,440	9,440
Indirect Costs - Department of Revenue	0	152,200	152,200	0	158,009	158,009
Colorado Department of Local Affairs	0	27,343	27,343	0	41,188	41,188
Colorado Department of Law	0	28,360	28,360	0	30,582	30,582
OIT Purchased Services	0	78,100	78,100	0	73,904	73,904
TOTAL STATE AGENCY SERVICES	0	1,175,624	1,175,624	0	1,004,286	1,004,286
Background Expenditures	0	2,249	2,249	0	16,186	16,186
TOTAL EXPENDITURES	0	2,705,872	2,705,872	0	2,542,317	2,542,317
Excess of Revenues Over Expenditures	15,418	8,393,239	8,408,657	21,160	7,764,253	7,785,413
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. AUGUST 31, 2017 & 2016	\$ 15,418	\$ 10,878,664	\$ 10,894,082	\$ 21,160	\$ 10,173,910	\$ 10,195,070

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
TWO MONTHS ENDED AUGUST 31, 2017
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	16.67% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 19,739,902	\$ 10,594,039	\$ (107,845,370)	8.94%
License and Application Fees	611,858	0	611,858	101,976	125,661	(486,197)	20.54%
Background Investigations	331,999	0	331,999	55,333	28,739	(303,260)	8.66%
Fines and Fees	0	0	0	0	130,110	130,110	100.00%
Interest Revenue	435,290	0	435,290	72,548	220,496	(214,794)	50.65%
Other Revenue	0	0	0	0	66	66	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	19,969,759	11,099,111	(108,719,445)	9.26%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	1,455,735	1,356,732	(7,377,675)	15.53%
Operating Expenditures	587,134	0	587,134	97,856	77,767	(509,367)	13.25%
Workers Compensation	67,928	0	67,928	11,321	11,321	(56,607)	16.67%
Risk Management	24,282	0	24,282	4,047	4,047	(20,235)	16.67%
Licensure Activities	181,497	0	181,497	30,250	15,668	(165,829)	8.63%
Leased Space	315,282	0	315,282	52,547	52,547	(262,735)	16.67%
Vehicle Lease Payments - Fixed	89,075	0	89,075	14,846	10,854	(78,221)	12.19%
Vehicle Lease Payments - Variable	91,953	0	91,953	15,326	15,967	(75,986)	17.36%
Utilities	25,464	0	25,464	4,244	4,444	(21,020)	17.45%
CORE Operations	49,512	0	49,512	8,252	8,252	(41,260)	16.67%
Payments to Office of Information Technology	468,602	0	468,602	78,100	78,100	(390,502)	16.67%
Legal Services	172,667	0	172,667	28,778	28,360	(144,307)	16.42%
IT Division - PBX Phones	42,600	0	42,600	7,100	0	(42,600)	0.00%
Indirect Costs - Department of Revenue	913,202	0	913,202	152,200	152,200	(761,002)	16.67%
State Agency Services	4,897,980	0	4,897,980	816,330	887,364	(4,010,616)	18.12%
Division Expenditures	16,661,585	0	16,661,585	2,776,931	2,703,623	(13,957,962)	16.23%
Background Expenditures	263,964	0	263,964	43,994	2,249	(261,715)	0.85%
TOTAL EXPENDITURES	16,925,549	0	16,925,549	2,820,925	2,705,872	(14,219,677)	15.99%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,893,007	\$ 17,148,835	\$ 8,393,239	\$ (94,499,768)	8.16%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through August 31, 2017 is 16.7%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE THREE (3) MONTHS ENDED
SEPTEMBER 30, 2017**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
SEPTEMBER 30, 2017 AND 2016**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through September 30, 2016 and 2017

AGP Comparison				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
Charitable	\$ -	\$ 650	\$ 650	100.00%
\$0 - \$2 Million	\$ 14,815,109	\$ 14,878,971	\$ 63,862	0.43%
\$2 - \$5 Million	\$ 40,922,626	\$ 39,577,206	\$ (1,345,420)	(3.29)%
\$5 - \$10 Million	\$ 44,328,230	\$ 44,884,672	\$ 556,442	1.26%
\$10 - \$13+ Million	\$ 115,019,384	\$ 122,313,994	\$ 7,294,610	6.34%
Total	\$ 215,085,349	\$ 221,655,493	\$ 6,570,144	3.05%

Tax Comparison				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
Charitable	\$ -	\$ 20	\$ 20	100.00%
\$0 - \$2 Million	\$ 147,038	\$ 142,197	\$ (4,841)	(3.29)%
\$2 - \$5 Million	\$ 1,038,453	\$ 1,051,544	\$ 13,091	1.26%
\$5 - \$10 Million	\$ 2,808,460	\$ 2,854,797	\$ 46,337	1.65%
\$10 - \$13+ Million	\$ 14,523,877	\$ 15,982,799	\$ 1,458,922	10.04%
Total	\$ 18,517,828	\$ 20,031,357	\$ 1,513,529	8.17%

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	13	12	(1)
\$2 - \$5 Million	11	10	(1)
\$5 - \$10 Million	7	7	0
\$10 - \$13+ Million	4	4	0
Total	35	33	(2)

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2017 AND 2016
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 20,031,669	\$ 20,031,669	\$ 0	\$ 18,517,828	\$ 18,517,828
License and Application Fees	0	172,791	172,791	0	173,290	173,290
Background Investigations	0	38,069	38,069	0	73,646	73,646
Fines	0	130,595	130,595	0	1,810	1,810
Interest Income	18,896	230,274	249,170	10,281	163,108	173,389
Other Revenue	0	113	113	0	884	884
TOTAL REVENUES	18,896	20,603,511	20,622,407	10,281	18,930,566	18,940,847
EXPENDITURES:						
Salaries and Benefits	0	1,974,586	1,974,586	0	1,976,696	1,976,696
Annual and Sick Leave Payouts	0	20	20	0	0	0
Professional Services	0	31,502	31,502	0	29,399	29,399
Travel	0	19,762	19,762	0	19,256	19,256
Automobiles	0	40,717	40,717	0	40,776	40,776
Printing	0	5,528	5,528	0	7,232	7,232
Police Supplies	0	8,224	8,224	0	12,995	12,995
Computer Services & Name Searches	0	19,652	19,652	0	18,435	18,435
Materials, Supplies, and Services	0	75,656	75,656	0	60,547	60,547
Postage	0	1,437	1,437	0	1,472	1,472
Telephone	0	12,643	12,643	0	12,135	12,135
Utilities	0	6,177	6,177	0	5,667	5,667
Other Operating Expenditures	0	18,533	18,533	0	12,935	12,935
Leased Space	0	78,820	78,820	0	77,194	77,194
EXPENDITURES - SUBTOTAL	0	2,293,257	2,293,257	0	2,274,739	2,274,739
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	297,560	297,560	0	219,168	219,168
Division of Fire Prevention and Control	0	48,300	48,300	0	37,482	37,482
Colorado State Patrol	0	892,515	892,515	0	768,593	768,593
State Auditors	0	35,150	35,150	0	14,600	14,600
Indirect Costs - Department of Revenue	0	230,973	230,973	0	237,013	237,013
Colorado Department of Local Affairs	0	41,015	41,015	0	35,795	35,795
Colorado Department of Law	0	42,541	42,541	0	49,311	49,311
OIT Purchased Services	0	117,151	117,151	0	110,856	110,856
TOTAL STATE AGENCY SERVICES	0	1,705,205	1,705,205	0	1,472,818	1,472,818
Background Expenditures	0	3,089	3,089	0	26,981	26,981
TOTAL EXPENDITURES	0	4,001,551	4,001,551	0	3,774,538	3,774,538
Excess of Revenues Over Expenditures	18,896	16,601,960	16,620,856	10,281	15,156,028	15,166,309
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. SEPTEMBER 30, 2017 & 2016	\$ 18,896	\$ 19,087,385	\$ 19,106,281	\$ 10,281	\$ 17,565,685	\$ 17,575,966

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
THREE MONTHS ENDED SEPTEMBER 30, 2017
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	25.00% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 29,609,852	\$ 20,031,669	\$ (98,407,740)	16.91%
License and Application Fees	611,858	0	611,858	152,965	172,791	(439,067)	28.24%
Background Investigations	331,999	0	331,999	83,000	38,069	(293,930)	11.47%
Fines and Fees	0	0	0	0	130,595	130,595	100.00%
Interest Revenue	435,290	0	435,290	108,823	230,274	(205,016)	52.90%
Other Revenue	0	0	0	0	113	113	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	29,954,639	20,603,511	(99,215,045)	17.20%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	2,183,602	2,024,277	(6,710,130)	23.18%
Operating Expenditures	587,134	0	587,134	146,784	119,851	(467,283)	20.41%
Workers Compensation	67,928	0	67,928	16,982	16,982	(50,946)	25.00%
Risk Management	24,282	0	24,282	6,071	6,071	(18,211)	25.00%
Licensure Activities	181,497	0	181,497	45,374	23,135	(158,362)	12.75%
Leased Space	315,282	8	315,290	78,823	78,820	(236,470)	25.00%
Vehicle Lease Payments - Fixed	89,075	(20,879)	68,196	17,049	16,279	(51,917)	23.87%
Vehicle Lease Payments - Variable	91,953	0	91,953	22,988	24,437	(67,516)	26.58%
Utilities	25,464	0	25,464	6,366	6,177	(19,287)	24.26%
CORE Operations	49,512	0	49,512	12,378	12,378	(37,134)	25.00%
Payments to Office of Information Technology	468,602	0	468,602	117,151	117,151	(351,451)	25.00%
Legal Services	172,667	(2,505)	170,162	42,541	42,541	(127,621)	25.00%
IT Division - PBX Phones	42,600	0	42,600	10,650	0	(42,600)	0.00%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	227,985	230,973	(680,968)	25.33%
State Agency Services	4,897,980	0	4,897,980	1,224,495	1,279,390	(3,618,590)	26.12%
Division Expenditures	16,661,585	(24,637)	16,636,948	4,159,237	3,998,462	(12,638,486)	24.03%
Background Expenditures	263,964	0	263,964	65,991	3,089	(260,875)	1.17%
TOTAL EXPENDITURES	16,925,549	(24,637)	16,900,912	4,225,228	4,001,551	(12,899,361)	23.68%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,917,644	\$ 25,729,411	\$ 16,601,960	\$ (86,315,684)	16.13%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through September 30, 2017 is 25.0%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE FOUR (4) MONTHS ENDED
OCTOBER 31, 2017**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
OCTOBER 31, 2017 AND 2016**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through October 31, 2016 and 2017

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 17,217,945	\$ 10,510,798	\$ (6,707,147)	(38.95)%	
\$2 - \$5 Million	\$ 27,523,605	\$ 20,477,512	\$ (7,046,093)	(25.60)%	
\$5 - \$8 Million	\$ 50,454,875	\$ 69,163,862	\$ 18,708,987	37.08%	
\$8 - \$10 Million	\$ 25,839,534	\$ 18,067,353	\$ (7,772,181)	(30.08)%	
\$10 - \$13+ Million	\$ 162,666,400	\$ 171,006,861	\$ 8,340,461	5.13%	
Total	\$ 283,702,359	\$ 289,227,036	\$ 5,524,677	1.95%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 158,045	\$ 151,277	\$ (6,768)	(4.28)%	
\$2 - \$5 Million	\$ 1,230,472	\$ 1,209,550	\$ (20,922)	(1.70)%	
\$5 - \$8 Million	\$ 3,100,939	\$ 3,164,747	\$ 63,808	2.06%	
\$8 - \$10 Million	\$ 1,302,348	\$ 1,327,409	\$ 25,061	1.92%	
\$10 - \$13+ Million	\$ 22,006,156	\$ 23,692,718	\$ 1,686,562	7.66%	
Total	\$ 27,797,960	\$ 29,545,721	\$ 1,747,761	6.29%	

Open Casinos Comparison				
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference	
\$0 - \$2 Million	12	8	(4)	
\$2 - \$5 Million	7	7	0	
\$5 - \$8 Million	8	11	3	
\$8 - \$10 Million	3	2	(1)	
\$10 - \$13+ Million	5	5	0	
Total	35	33	(2)	

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOUR MONTHS ENDED OCTOBER 31, 2017 AND 2016
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 29,546,033	\$ 29,546,033	\$ 0	\$ 27,797,960	\$ 27,797,960
License and Application Fees	0	229,316	229,316	0	225,844	225,844
Background Investigations	0	46,307	46,307	0	169,451	169,451
Fines	0	165,871	165,871	0	4,890	4,890
Interest Income	18,916	249,612	268,528	10,408	175,825	186,233
Other Revenue	0	160	160	0	888	888
TOTAL REVENUES	18,916	30,237,299	30,256,215	10,408	28,374,858	28,385,266
EXPENDITURES:						
Salaries and Benefits	0	2,620,471	2,620,471	0	2,610,495	2,610,495
Annual and Sick Leave Payouts	0	781	781	0	825	825
Professional Services	0	47,544	47,544	0	40,472	40,472
Travel	0	26,583	26,583	0	29,191	29,191
Automobiles	0	53,923	53,923	0	53,362	53,362
Printing	0	10,339	10,339	0	11,259	11,259
Police Supplies	0	9,412	9,412	0	13,078	13,078
Computer Services & Name Searches	0	25,673	25,673	0	23,614	23,614
Materials, Supplies, and Services	0	98,866	98,866	0	76,149	76,149
Postage	0	1,675	1,675	0	1,901	1,901
Telephone	0	15,816	15,816	0	16,123	16,123
Utilities	0	8,000	8,000	0	7,232	7,232
Other Operating Expenditures	0	24,700	24,700	0	17,237	17,237
Leased Space	0	105,094	105,094	0	102,926	102,926
EXPENDITURES - SUBTOTAL	0	3,048,877	3,048,877	0	3,003,864	3,003,864
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	366,313	366,313	0	288,973	288,973
Division of Fire Prevention and Control	0	64,400	64,400	0	52,982	52,982
Colorado State Patrol	0	1,168,015	1,168,015	0	1,014,957	1,014,957
State Auditors	0	35,150	35,150	0	16,320	16,320
Indirect Costs - Department of Revenue	0	307,358	307,358	0	316,017	316,017
Colorado Department of Local Affairs	0	54,687	54,687	0	49,240	49,240
Colorado Department of Law	0	56,721	56,721	0	65,451	65,451
OIT Purchased Services	0	156,201	156,201	0	147,808	147,808
TOTAL STATE AGENCY SERVICES	0	2,208,845	2,208,845	0	1,951,748	1,951,748
Background Expenditures	0	4,415	4,415	0	62,584	62,584
TOTAL EXPENDITURES	0	5,262,137	5,262,137	0	5,018,196	5,018,196
Excess of Revenues Over Expenditures	18,916	24,975,162	24,994,078	10,408	23,356,662	23,367,070
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. OCTOBER 31, 2017 & 2016	\$ 18,916	\$ 27,460,587	\$ 27,479,503	\$ 10,408	\$ 25,766,319	\$ 25,776,727

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
FOUR MONTHS ENDED OCTOBER 31, 2017
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	33.3% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 39,479,803	\$ 29,546,033	\$ (88,893,376)	24.95%
License and Application Fees	611,858	0	611,858	203,953	229,316	(382,542)	37.48%
Background Investigations	331,999	0	331,999	110,666	46,307	(285,692)	13.95%
Fines and Fees	0	0	0	0	165,871	165,871	100.00%
Interest Revenue	435,290	0	435,290	145,097	249,612	(185,678)	57.34%
Other Revenue	0	0	0	0	160	160	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	39,939,519	30,237,299	(89,581,257)	25.24%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	2,911,469	2,681,303	(6,053,104)	30.70%
Operating Expenditures	587,134	0	587,134	195,711	158,666	(428,468)	27.02%
Workers Compensation	67,928	0	67,928	22,643	22,643	(45,285)	33.33%
Risk Management	24,282	0	24,282	8,094	8,094	(16,188)	33.33%
Licensure Activities	181,497	0	181,497	60,499	29,800	(151,697)	16.42%
Leased Space	315,282	8	315,290	105,097	105,094	(210,196)	33.33%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	24,065	21,705	(50,491)	30.06%
Vehicle Lease Payments - Variable	91,953	0	91,953	30,651	32,218	(59,735)	35.04%
Utilities	25,464	0	25,464	8,488	8,000	(17,464)	31.42%
CORE Operations	49,512	0	49,512	16,504	16,504	(33,008)	33.33%
Payments to Office of Information Technology	468,602	0	468,602	156,201	156,201	(312,401)	33.33%
Legal Services	172,667	(2,505)	170,162	56,721	56,721	(113,441)	33.33%
IT Division - PBX Phones	42,600	0	42,600	14,200	0	(42,600)	0.00%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	303,980	307,358	(604,583)	33.70%
State Agency Services	4,897,980	0	4,897,980	1,632,660	1,653,415	(3,244,565)	33.76%
Division Expenditures	16,661,585	(20,637)	16,640,948	5,546,983	5,257,722	(11,383,226)	31.60%
Background Expenditures	263,964	0	263,964	87,988	4,415	(259,549)	1.67%
TOTAL EXPENDITURES	16,925,549	(20,637)	16,904,912	5,634,971	5,262,137	(11,642,775)	31.13%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,913,644	\$ 34,304,548	\$ 24,975,162	\$ (77,938,482)	24.27%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through October 31, 2017 is 33.3%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE FIVE (5) MONTHS ENDED
NOVEMBER 30, 2017**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
NOVEMBER 30, 2017 AND 2016**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through November 30, 2016 and 2017

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 7,615,265	\$ 2,618,641	\$ (4,996,624)	(65.61)%	
\$2 - \$5 Million	\$ 24,508,579	\$ 24,403,951	\$ (104,628)	(0.43)%	
\$5 - \$8 Million	\$ 57,392,246	\$ 59,663,351	\$ 2,271,105	3.96%	
\$8 - \$10 Million	\$ 26,504,352	\$ 36,502,508	\$ 9,998,156	37.72%	
\$10 - \$13 Million	\$ 31,637,371	\$ 21,905,914	\$ (9,731,457)	(30.76)%	
\$13+ Million	\$ 198,967,929	\$ 210,751,487	\$ 11,783,558	5.92%	
Total	\$ 346,625,742	\$ 355,846,502	\$ 9,220,760	2.66%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 164,038	\$ 156,547	\$ (7,491)	(4.57)%	
\$2 - \$5 Million	\$ 1,330,172	\$ 1,288,079	\$ (42,093)	(3.16)%	
\$5 - \$8 Million	\$ 4,085,302	\$ 4,289,701	\$ 204,399	5.00%	
\$8 - \$10 Million	\$ 2,035,479	\$ 2,035,276	\$ (203)	(0.01)%	
\$10 - \$13 Million	\$ 2,661,979	\$ 2,704,946	\$ 42,967	1.61%	
\$13+ Million	\$ 26,793,586	\$ 29,150,297	\$ 2,356,711	8.80%	
Total	\$ 37,070,556	\$ 39,624,866	\$ 2,554,310	6.89%	

Open Casinos Comparison				
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference	
\$0 - \$2 Million	6	3	(3)	
\$2 - \$5 Million	9	10	1	
\$5 - \$8 Million	9	9	0	
\$8 - \$10 Million	3	4	1	
\$10 - \$13 Million	3	2	(1)	
\$13+ Million	5	5	0	
Total	35	33	(2)	

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FIVE MONTHS ENDED NOVEMBER 30, 2017 AND 2016
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 39,625,178	\$ 39,625,178	\$ 0	\$ 37,070,565	\$ 37,070,565
License and Application Fees	0	277,027	277,027	0	253,938	253,938
Background Investigations	0	61,827	61,827	0	200,671	200,671
Fines	0	165,944	165,944	0	4,890	4,890
Interest Income	18,941	280,655	299,596	10,417	195,597	206,014
Other Revenue	0	169	169	0	896	896
TOTAL REVENUES	18,941	40,410,800	40,429,741	10,417	37,726,557	37,736,974
EXPENDITURES:						
Salaries and Benefits	0	3,268,711	3,268,711	0	3,245,830	3,245,830
Annual and Sick Leave Payouts	0	781	781	0	3,864	3,864
Professional Services	0	59,494	59,494	0	58,473	58,473
Travel	0	28,789	28,789	0	30,314	30,314
Automobiles	0	67,831	67,831	0	66,304	66,304
Printing	0	12,425	12,425	0	11,111	11,111
Police Supplies	0	10,308	10,308	0	13,152	13,152
Computer Services & Name Searches	0	30,758	30,758	0	28,148	28,148
Materials, Supplies, and Services	0	120,551	120,551	0	101,358	101,358
Postage	0	2,761	2,761	0	2,802	2,802
Telephone	0	19,287	19,287	0	20,073	20,073
Utilities	0	9,690	9,690	0	8,767	8,767
Other Operating Expenditures	0	30,850	30,850	0	21,548	21,548
Leased Space	0	131,367	131,367	0	128,657	128,657
EXPENDITURES - SUBTOTAL	0	3,793,603	3,793,603	0	3,740,401	3,740,401
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	443,048	443,048	0	361,109	361,109
Division of Fire Prevention and Control	0	79,756	79,756	0	59,443	59,443
Colorado State Patrol	0	1,432,486	1,432,486	0	1,276,689	1,276,689
State Auditors	0	20,150	20,150	0	16,320	16,320
Indirect Costs - Department of Revenue	0	379,975	379,975	0	395,022	395,022
Colorado Department of Local Affairs	0	68,358	68,358	0	62,686	62,686
Colorado Department of Law	0	70,901	70,901	0	85,226	85,226
OIT Purchased Services	0	195,251	195,251	0	184,760	184,760
TOTAL STATE AGENCY SERVICES	0	2,689,925	2,689,925	0	2,441,255	2,441,255
Background Expenditures	0	6,934	6,934	0	63,483	63,483
TOTAL EXPENDITURES	0	6,490,462	6,490,462	0	6,245,139	6,245,139
Excess of Revenues Over Expenditures	18,941	33,920,338	33,939,279	10,417	31,481,418	31,491,835
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. NOVEMBER 30, 2017 & 2016	\$ 18,941	\$ 36,405,763	\$ 36,424,704	\$ 10,417	\$ 33,891,075	\$ 33,901,492

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
FIVE MONTHS ENDED NOVEMBER 30, 2017
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	41.7% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 49,349,754	\$ 39,625,178	\$ (78,814,231)	33.46%
License and Application Fees	611,858	0	611,858	254,941	277,027	(334,831)	45.28%
Background Investigations	331,999	0	331,999	138,333	61,827	(270,172)	18.62%
Fines and Fees	0	0	0	0	165,944	165,944	100.00%
Interest Revenue	435,290	0	435,290	181,371	280,655	(154,635)	64.48%
Other Revenue	0	0	0	0	169	169	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	49,924,398	40,410,800	(79,407,756)	33.73%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	3,639,336	3,320,833	(5,413,574)	38.02%
Operating Expenditures	587,134	0	587,134	244,639	189,149	(397,986)	32.22%
Workers Compensation	67,928	0	67,928	28,303	28,303	(39,625)	41.67%
Risk Management	24,282	0	24,282	10,118	10,118	(14,164)	41.67%
Licensure Activities	181,497	0	181,497	75,624	35,832	(145,665)	19.74%
Leased Space	315,282	8	315,290	131,371	131,367	(183,923)	41.67%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	30,082	27,456	(44,740)	38.03%
Vehicle Lease Payments - Variable	91,953	15,000	106,953	44,564	40,375	(66,578)	37.75%
Utilities	25,464	0	25,464	10,610	9,690	(15,774)	38.05%
CORE Operations	49,512	0	49,512	20,630	20,630	(28,882)	41.67%
Payments to Office of Information Technology	468,602	0	468,602	195,251	195,251	(273,351)	41.67%
Legal Services	172,667	(2,505)	170,162	70,901	70,901	(99,261)	41.67%
IT Division - PBX Phones	42,600	0	42,600	17,750	0	(42,600)	0.00%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	379,975	379,975	(531,966)	41.67%
State Agency Services	4,897,980	0	4,897,980	2,040,825	2,023,648	(2,874,332)	41.32%
Division Expenditures	16,661,585	(5,637)	16,655,948	6,939,978	6,483,528	(10,172,420)	38.93%
Background Expenditures	263,964	0	263,964	109,985	6,934	(257,030)	2.63%
TOTAL EXPENDITURES	16,925,549	(5,637)	16,919,912	7,049,963	6,490,462	(10,429,450)	38.36%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,898,644	\$ 42,874,435	\$ 33,920,338	\$ (68,978,306)	32.96%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through November 30, 2017 is 41.7%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES**

(UNAUDITED)

FOR THE SIX (6) MONTHS ENDED

DECEMBER 31, 2017

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
DECEMBER 31, 2017 AND 2016**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through December 31, 2016 and 2017

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 2,438,595	\$ 881,689	\$ (1,556,906)	(63.84)%	
\$2 - \$5 Million	\$ 29,367,020	\$ 31,264,252	\$ 1,897,232	6.46%	
\$5 - \$8 Million	\$ 47,565,158	\$ 43,564,527	\$ (4,000,631)	(8.41)%	
\$8 - \$10 Million	\$ 35,336,133	\$ 36,410,623	\$ 1,074,490	3.04%	
\$10 - \$13 Million	\$ 58,264,586	\$ 46,576,253	\$ (11,688,333)	(20.06)%	
\$13+ Million	\$ 236,425,584	\$ 265,647,778	\$ 29,222,194	12.36%	
Total	\$ 409,397,076	\$ 424,345,772	\$ 14,948,696	3.65%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 166,096	\$ 157,204	\$ (8,892)	(5.35)%	
\$2 - \$5 Million	\$ 1,407,340	\$ 1,385,285	\$ (22,055)	(1.57)%	
\$5 - \$8 Million	\$ 4,910,864	\$ 5,000,807	\$ 89,943	1.83%	
\$8 - \$10 Million	\$ 2,566,975	\$ 2,685,169	\$ 118,194	4.60%	
\$10 - \$13 Million	\$ 3,722,334	\$ 3,932,200	\$ 209,866	5.64%	
\$13+ Million	\$ 34,285,117	\$ 37,529,556	\$ 3,244,439	9.46%	
Total	\$ 47,058,726	\$ 50,690,241	\$ 3,631,515	7.72%	

Open Casinos Comparison				
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference	
\$0 - \$2 Million	3	2	(1)	
\$2 - \$5 Million	11	11	0	
\$5 - \$8 Million	7	6	(1)	
\$8 - \$10 Million	4	4	0	
\$10 - \$13 Million	5	4	(1)	
\$13+ Million	5	6	1	
Total	35	33	(2)	

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
SIX MONTHS ENDED DECEMBER 31, 2017 AND 2016
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 50,690,553	\$ 50,690,553	\$ 0	\$ 47,058,735	\$ 47,058,735
License and Application Fees	0	337,912	337,912	0	326,153	326,153
Background Investigations	0	68,326	68,326	0	215,549	215,549
Fines	0	166,427	166,427	0	15,170	15,170
Interest Income	18,966	322,663	341,629	10,427	225,275	235,702
Other Revenue	0	182	182	0	909	909
TOTAL REVENUES	18,966	51,586,063	51,605,029	10,427	47,841,791	47,852,218
EXPENDITURES:						
Salaries and Benefits	0	3,923,925	3,923,925	0	3,878,024	3,878,024
Annual and Sick Leave Payouts	0	886	886	0	3,910	3,910
Professional Services	0	68,375	68,375	0	68,514	68,514
Travel	0	29,620	29,620	0	30,842	30,842
Automobiles	0	81,366	81,366	0	78,613	78,613
Printing	0	13,901	13,901	0	12,325	12,325
Police Supplies	0	15,291	15,291	0	14,072	14,072
Computer Services & Name Searches	0	37,814	37,814	0	33,005	33,005
Materials, Supplies, and Services	0	146,224	146,224	0	117,037	117,037
Postage	0	3,007	3,007	0	3,309	3,309
Telephone	0	22,708	22,708	0	24,105	24,105
Utilities	0	11,870	11,870	0	10,975	10,975
Other Operating Expenditures	0	37,028	37,028	0	25,859	25,859
Leased Space	0	157,641	157,641	0	154,389	154,389
Capital Outlay	0	24,789	24,789	0	0	0
EXPENDITURES - SUBTOTAL	0	4,574,445	4,574,445	0	4,454,979	4,454,979
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	536,074	536,074	0	431,674	431,674
Division of Fire Prevention and Control	0	96,847	96,847	0	74,943	74,943
Colorado State Patrol	0	1,696,563	1,696,563	0	1,533,874	1,533,874
State Auditors	0	20,150	20,150	0	16,320	16,320
Indirect Costs - Department of Revenue	0	455,970	455,970	0	474,026	474,026
Colorado Department of Local Affairs	0	82,030	82,030	0	76,132	76,132
Colorado Department of Law	0	85,081	85,081	0	104,256	104,256
OIT Purchased Services	0	234,301	234,301	0	221,712	221,712
TOTAL STATE AGENCY SERVICES	0	3,207,016	3,207,016	0	2,932,937	2,932,937
Background Expenditures	0	7,529	7,529	0	66,719	66,719
TOTAL EXPENDITURES	0	7,788,990	7,788,990	0	7,454,635	7,454,635
Excess of Revenues Over Expenditures	18,966	43,797,073	43,816,039	10,427	40,387,156	40,397,583
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. DECEMBER 31, 2017 & 2016	\$ 18,966	\$ 46,282,498	\$ 46,301,464	\$ 10,427	\$ 42,796,813	\$ 42,807,240

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
SIX MONTHS ENDED DECEMBER 31, 2017
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	50% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 59,219,705	\$ 50,690,553	\$ (67,748,856)	42.80%
License and Application Fees	611,858	0	611,858	305,929	337,912	(273,946)	55.23%
Background Investigations	331,999	0	331,999	166,000	68,326	(263,673)	20.58%
Fines and Fees	0	0	0	0	166,427	166,427	100.00%
Interest Revenue	435,290	0	435,290	217,645	322,663	(112,627)	74.13%
Other Revenue	0	0	0	0	182	182	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	59,909,278	51,596,063	(68,232,493)	43.05%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	4,367,204	3,979,372	(4,755,035)	45.56%
Operating Expenditures	587,134	0	587,134	293,567	248,427	(338,707)	42.31%
Workers Compensation	67,928	0	67,928	33,964	33,964	(33,964)	50.00%
Risk Management	24,282	0	24,282	12,141	12,141	(12,141)	50.00%
Licensure Activities	181,497	0	181,497	90,749	45,058	(136,439)	24.83%
Leased Space	315,282	8	315,290	157,645	157,641	(157,649)	50.00%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	36,098	33,199	(38,997)	45.98%
Vehicle Lease Payments - Variable	91,953	15,000	106,953	53,477	48,167	(58,786)	45.04%
Utilities	25,464	0	25,464	12,732	11,870	(13,594)	46.61%
CORE Operations	49,512	0	49,512	24,756	24,756	(24,756)	50.00%
Payments to Office of Information Technology	468,602	0	468,602	234,301	234,301	(234,301)	50.00%
Legal Services	172,667	(2,505)	170,162	85,081	85,081	(85,081)	50.00%
IT Division - PBX Phones	42,600	0	42,600	21,300	0	(42,600)	0.00%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	455,971	455,970	(455,971)	50.00%
State Agency Services	4,897,980	0	4,897,980	2,448,990	2,411,514	(2,486,466)	49.23%
Division Expenditures	16,661,585	(5,637)	16,655,948	8,327,974	7,781,461	(8,874,487)	46.72%
Background Expenditures	263,964	0	263,964	131,982	7,529	(256,435)	2.85%
TOTAL EXPENDITURES	16,925,549	(5,637)	16,919,912	8,459,956	7,788,990	(9,130,922)	46.03%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,898,644	\$ 51,449,322	\$ 43,797,073	\$ (59,101,571)	42.56%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through December 31, 2017 is 50.0%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE SEVEN (7) MONTHS ENDED
JANUARY 31, 2018**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
JANUARY 31, 2018 AND 2017**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through January 31, 2017 and 2018

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 2,800,395	\$ 979,629	\$ (1,820,766)	(65.02)%	
\$2 - \$5 Million	\$ 33,414,976	\$ 35,785,691	\$ 2,370,715	7.09%	
\$5 - \$8 Million	\$ 20,467,387	\$ 14,722,926	\$ (5,744,461)	(28.07)%	
\$8 - \$10 Million	\$ 53,069,341	\$ 45,716,269	\$ (7,353,072)	(13.86)%	
\$10 - \$13 Million	\$ 45,509,219	\$ 56,769,789	\$ 11,260,570	24.74%	
\$13+ Million	\$ 314,703,643	\$ 334,388,789	\$ 19,685,146	6.26%	
Total	\$ 469,964,961	\$ 488,363,743	\$ 18,398,782	3.91%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 167,001	\$ 157,449	\$ (9,552)	(5.72)%	
\$2 - \$5 Million	\$ 1,488,299	\$ 1,475,714	\$ (12,585)	(0.85)%	
\$5 - \$8 Million	\$ 5,352,065	\$ 5,285,063	\$ (67,002)	(1.25)%	
\$8 - \$10 Million	\$ 3,197,628	\$ 3,488,789	\$ 291,161	9.11%	
\$10 - \$13 Million	\$ 4,721,475	\$ 4,923,166	\$ 201,691	4.27%	
\$13+ Million	\$ 42,140,728	\$ 46,077,758	\$ 3,937,030	9.34%	
Total	\$ 57,067,196	\$ 61,407,959	\$ 4,340,763	7.61%	

Open Casinos Comparison				
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference	
\$0 - \$2 Million	3	2	(1)	
\$2 - \$5 Million	11	11	0	
\$5 - \$8 Million	3	2	(1)	
\$8 - \$10 Million	6	5	(1)	
\$10 - \$13 Million	4	5	1	
\$13+ Million	8	8	0	
Total	35	33	(2)	

**COLORADO DIVISION OF GAMING
COMBINED BALANCE SHEETS
JANUARY 31, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
ASSETS:						
Cash	\$ 18,992	\$ 46,008,005	\$ 46,026,997	\$ 10,437	\$ 42,871,118	\$ 42,881,555
Accounts Receivable						
Gaming Taxes	0	10,717,719	10,717,719	0	10,008,470	10,008,470
Fines Receivable	0	2,086	2,086	0	460	460
Miscellaneous	0	6,754	6,754	0	12,216	12,216
Net Accounts Receivable	0	10,726,559	10,726,559	0	10,021,146	10,021,146
Prepaid Expenses	0	125,366	125,366	0	109,788	109,788
Total Current Assets	18,992	56,859,930	56,878,922	10,437	53,002,052	53,012,489
TOTAL ASSETS	\$ 18,992	\$ 56,859,930	\$ 56,878,922	\$ 10,437	\$ 53,002,052	\$ 53,012,489
LIABILITIES AND FUND BALANCE:						
Accounts Payable	\$ 0	\$ 24,491	\$ 24,491	\$ 0	\$ 41,379	\$ 41,379
Wages & Salaries Payable	0	7,973	7,973	0	11,860	11,860
Due to Other State Agencies	0	487,452	487,452	0	538,653	538,653
Background and Other Deposits	0	185,046	185,046	0	452,444	452,444
Unearned Revenue	0	294,950	294,950	0	291,554	291,554
Total Liabilities	0	999,912	999,912	0	1,335,890	1,335,890
FUND BALANCE:						
Restricted	0	26,624,614	26,624,614	0	24,573,359	24,573,359
Committed	0	26,624,613	26,624,613	0	24,573,358	24,573,358
Restricted for:						
Required Reserve	0	2,485,425	2,485,425	0	2,409,657	2,409,657
Extended Gaming Recipients	18,992	0	18,992	10,437	0	10,437
Nonspendable:						
Prepays	0	125,366	125,366	0	109,788	109,788
Total Fund Balance	18,992	55,860,018	55,879,010	10,437	51,666,162	51,676,599
TOTAL LIABILITIES AND FUND BALANCE	\$ 18,992	\$ 56,859,930	\$ 56,878,922	\$ 10,437	\$ 53,002,052	\$ 53,012,489

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
SEVEN MONTHS ENDED JANUARY 31, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 61,409,243	\$ 61,409,243	\$ 0	\$ 57,067,211	\$ 57,067,211
License and Application Fees	0	387,337	387,337	0	365,870	365,870
Background Investigations	0	77,057	77,057	0	236,821	236,821
Fines	0	168,359	168,359	0	15,310	15,310
Interest Income	18,992	380,634	399,626	10,437	262,736	273,173
Other Revenue	0	228	228	0	926	926
TOTAL REVENUES	18,992	62,422,858	62,441,850	10,437	57,948,874	57,959,311
EXPENDITURES:						
Salaries and Benefits	0	4,562,198	4,562,198	0	4,523,293	4,523,293
Annual and Sick Leave Payouts	0	886	886	0	3,910	3,910
Professional Services	0	73,890	73,890	0	84,738	84,738
Travel	0	30,472	30,472	0	31,589	31,589
Automobiles	0	94,103	94,103	0	91,304	91,304
Printing	0	14,993	14,993	0	13,598	13,598
Police Supplies	0	16,215	16,215	0	17,501	17,501
Computer Services & Name Searches	0	43,815	43,815	0	38,889	38,889
Materials, Supplies, and Services	0	168,712	168,712	0	133,269	133,269
Postage	0	3,317	3,317	0	3,363	3,363
Telephone	0	26,219	26,219	0	27,983	27,983
Utilities	0	14,082	14,082	0	13,405	13,405
Other Operating Expenditures	0	43,192	43,192	0	30,158	30,158
Leased Space	0	183,914	183,914	0	180,120	180,120
Capital Outlay	0	24,789	24,789	0	0	0
EXPENDITURES - SUBTOTAL	0	5,300,797	5,300,797	0	5,193,120	5,193,120
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	644,613	644,613	0	504,134	504,134
Division of Fire Prevention and Control	0	112,957	112,957	0	90,443	90,443
Colorado State Patrol	0	1,961,109	1,961,109	0	1,791,587	1,791,587
State Auditors	0	18,535	18,535	0	18,040	18,040
Indirect Costs - Department of Revenue	0	531,966	531,966	0	553,030	553,030
Colorado Department of Local Affairs	0	95,702	95,702	0	89,577	89,577
Colorado Department of Law	0	99,261	99,261	0	124,092	124,092
OIT Purchased Services	0	273,351	273,351	0	258,664	258,664
TOTAL STATE AGENCY SERVICES	0	3,737,494	3,737,494	0	3,429,567	3,429,567
Background Expenditures	0	9,974	9,974	0	69,682	69,682
TOTAL EXPENDITURES	0	9,048,265	9,048,265	0	8,692,369	8,692,369
Excess of Revenues Over Expenditures	18,992	53,374,593	53,393,585	10,437	49,256,505	49,266,942
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. JANUARY 31, 2018 & 2017	\$ 18,992	\$ 55,860,018	\$ 55,879,010	\$ 10,437	\$ 51,666,162	\$ 51,676,599

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
SEVEN MONTHS ENDED JANUARY 31, 2018
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLEMENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	58.3% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED / % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 69,089,655	\$ 61,409,243	\$ (57,030,166)	51.85%
License and Application Fees	611,858	0	611,858	356,917	387,337	(224,521)	63.31%
Background Investigations	331,999	0	331,999	193,666	77,057	(254,942)	23.21%
Fines and Fees	0	0	0	0	168,359	168,359	100.00%
Interest Revenue	435,290	0	435,290	253,919	380,634	(54,656)	87.44%
Other Revenue	0	0	0	0	228	228	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	69,894,158	62,422,858	(57,395,698)	52.10%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	5,095,071	4,615,884	(4,118,523)	52.85%
Operating Expenditures	587,134	0	587,134	342,495	276,747	(310,387)	47.14%
Workers Compensation	67,928	0	67,928	39,625	39,625	(28,303)	58.33%
Risk Management	24,282	0	24,282	14,165	14,165	(10,117)	58.34%
Licensure Activities	181,497	0	181,497	105,873	51,950	(129,547)	28.62%
Leased Space	315,282	8	315,290	183,919	183,914	(131,376)	58.33%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	42,114	38,942	(33,254)	53.94%
Vehicle Lease Payments - Variable	91,953	15,000	106,953	62,389	55,141	(51,812)	51.56%
Utilities	25,464	0	25,464	14,854	14,082	(11,382)	55.30%
CORE Operations	49,512	0	49,512	28,882	28,882	(20,630)	58.33%
Payments to Office of Information Technology	468,602	0	468,602	273,351	273,351	(195,251)	58.33%
Legal Services	172,667	(2,505)	170,162	99,261	99,261	(70,901)	58.33%
IT Division - PBX Phones	42,600	0	42,600	24,850	0	(42,600)	0.00%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	531,966	531,966	(379,975)	58.33%
State Agency Services	4,897,980	0	4,897,980	2,857,155	2,814,381	(2,083,599)	57.46%
Division Expenditures	16,661,585	(5,637)	16,655,948	9,715,970	9,038,291	(7,617,657)	54.26%
Background Expenditures	263,964	0	263,964	153,979	9,974	(253,990)	3.78%
TOTAL EXPENDITURES	16,925,549	(5,637)	16,919,912	9,869,949	9,048,265	(7,871,647)	53.48%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,898,644	\$ 60,024,209	\$ 53,374,593	\$ (49,524,051)	51.87%

* Amount includes Long Bill items and Supplemental Appropriations. The percent of the fiscal year elapsed through January 31, 2018 is 58.3%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE EIGHT (8) MONTHS ENDED
FEBRUARY 28, 2018**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
FEBRUARY 28, 2018 AND 2017**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through February 28, 2017 and 2018

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 650	\$ 650	100.00%	
\$0 - \$2 Million	\$ 1,151,409	\$ 1,091,520	\$ (59,889)	(5.20)%	
\$2 - \$5 Million	\$ 34,935,247	\$ 35,021,351	\$ 86,104	0.25%	
\$5 - \$8 Million	\$ 20,492,658	\$ 13,370,704	\$ (7,121,954)	(34.75)%	
\$8 - \$10 Million	\$ 36,981,971	\$ 28,129,426	\$ (8,852,545)	(23.94)%	
\$10 - \$13 Million	\$ 43,299,269	\$ 67,797,244	\$ 24,497,975	56.58%	
\$13+ Million	\$ 398,725,296	\$ 404,432,279	\$ 5,706,983	1.43%	
Total	\$ 535,585,850	\$ 549,843,174	\$ 14,257,324	2.66%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 20	\$ 20	100.00%	
\$0 - \$2 Million	\$ 167,879	\$ 157,729	\$ (10,150)	(6.05)%	
\$2 - \$5 Million	\$ 1,578,705	\$ 1,560,427	\$ (18,278)	(1.16)%	
\$5 - \$8 Million	\$ 5,624,339	\$ 5,433,363	\$ (190,976)	(3.40)%	
\$8 - \$10 Million	\$ 3,848,017	\$ 3,974,237	\$ 126,220	3.28%	
\$10 - \$13 Million	\$ 5,807,883	\$ 6,047,559	\$ 239,676	4.13%	
\$13+ Million	\$ 51,145,059	\$ 54,886,455	\$ 3,741,396	7.32%	
Total	\$ 68,171,882	\$ 72,059,790	\$ 3,887,908	5.70%	

Open Casinos Comparison				
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference	
\$0 - \$2 Million	2	2	0	
\$2 - \$5 Million	11	10	(1)	
\$5 - \$8 Million	3	2	(1)	
\$8 - \$10 Million	4	3	(1)	
\$10 - \$13 Million	4	6	2	
\$13+ Million	11	10	(1)	
Total	35	33	(2)	

**COLORADO DIVISION OF GAMING
COMBINED BALANCE SHEETS
FEBRUARY 28, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
ASSETS:						
Cash	\$ 19,018	\$ 55,600,247	\$ 55,619,265	\$ 10,446	\$ 51,775,607	\$ 51,786,053
Accounts Receivable						
Gaming Taxes	0	10,651,831	10,651,831	0	11,104,685	11,104,685
Accounts Receivable Other Agencies	0	0	0	0	510	510
Fines Receivable	0	429	429	0	600	600
Miscellaneous	0	4,715	4,715	0	6,900	6,900
Net Accounts Receivable	0	10,656,975	10,656,975	0	11,112,695	11,112,695
Prepaid Expenses	0	120,361	120,361	0	94,026	94,026
Total Current Assets	19,018	66,377,583	66,396,601	10,446	62,982,328	62,992,774
TOTAL ASSETS	\$ 19,018	\$ 66,377,583	\$ 66,396,601	\$ 10,446	\$ 62,982,328	\$ 62,992,774
LIABILITIES AND FUND BALANCE:						
Accounts Payable	\$ 0	\$ 23,377	\$ 23,377	\$ 0	\$ 46,560	\$ 46,560
Wages & Salaries Payable	0	7,519	7,519	0	9,807	9,807
Due to Other State Agencies	0	478,785	478,785	0	627,110	627,110
Background and Other Deposits	0	180,747	180,747	0	335,769	335,769
Unearned Revenue	0	279,029	279,029	0	302,229	302,229
Total Liabilities	0	969,457	969,457	0	1,321,475	1,321,475
FUND BALANCE:						
Restricted	0	31,401,170	31,401,170	0	29,578,585	29,578,585
Committed	0	31,401,170	31,401,170	0	29,578,585	29,578,585
Restricted for:						
Required Reserve	0	2,485,425	2,485,425	0	2,409,657	2,409,657
Extended Gaming Recipients	19,018	0	19,018	10,446	0	10,446
Nonspendable:						
Prepays	0	120,361	120,361	0	94,026	94,026
Total Fund Balance	19,018	65,408,126	65,427,144	10,446	61,660,853	61,671,299
TOTAL LIABILITIES AND FUND BALANCE	\$ 19,018	\$ 66,377,583	\$ 66,396,601	\$ 10,446	\$ 62,982,328	\$ 62,992,774

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
EIGHT MONTHS ENDED FEBRUARY 28, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 72,061,074	\$ 72,061,074	\$ 0	\$ 68,171,913	\$ 68,171,913
License and Application Fees	0	427,421	427,421	0	417,939	417,939
Background Investigations	0	92,735	92,735	0	272,362	272,362
Fines	0	168,556	168,556	0	15,660	15,660
Interest Income	19,018	449,727	468,745	10,446	303,279	313,725
Other Revenue	0	231	231	0	956	956
TOTAL REVENUES	19,018	73,199,744	73,218,762	10,446	69,182,109	69,192,555
EXPENDITURES:						
Salaries and Benefits	0	5,198,750	5,198,750	0	5,167,030	5,167,030
Annual and Sick Leave Payouts	0	906	906	0	5,599	5,599
Professional Services	0	80,147	80,147	0	94,822	94,822
Travel	0	34,261	34,261	0	32,827	32,827
Automobiles	0	108,299	108,299	0	104,173	104,173
Printing	0	16,810	16,810	0	15,304	15,304
Police Supplies	0	17,317	17,317	0	19,745	19,745
Computer Services & Name Searches	0	51,205	51,205	0	45,628	45,628
Materials, Supplies, and Services	0	192,937	192,937	0	156,130	156,130
Postage	0	3,610	3,610	0	3,705	3,705
Telephone	0	29,860	29,860	0	32,053	32,053
Utilities	0	16,141	16,141	0	15,321	15,321
Other Operating Expenditures	0	49,341	49,341	0	34,455	34,455
Leased Space	0	210,188	210,188	0	205,852	205,852
Capital Outlay	0	24,789	24,789	0	0	0
EXPENDITURES - SUBTOTAL	0	6,034,561	6,034,561	0	5,932,644	5,932,644
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	726,590	726,590	0	578,080	578,080
Division of Fire Prevention and Control	0	129,065	129,065	0	105,943	105,943
Colorado State Patrol	0	2,213,672	2,213,672	0	2,047,348	2,047,348
State Auditors	0	18,535	18,535	0	18,040	18,040
Indirect Costs - Department of Revenue	0	607,961	607,961	0	632,035	632,035
Colorado Department of Local Affairs	0	109,373	109,373	0	103,023	103,023
Colorado Department of Law	0	113,441	113,441	0	141,533	141,533
OIT Purchased Services	0	312,401	312,401	0	295,616	295,616
TOTAL STATE AGENCY SERVICES	0	4,231,038	4,231,038	0	3,921,618	3,921,618
Background Expenditures	0	11,444	11,444	0	76,651	76,651
TOTAL EXPENDITURES	0	10,277,043	10,277,043	0	9,930,913	9,930,913
Excess of Revenues Over Expenditures	19,018	62,922,701	62,941,719	10,446	59,251,196	59,261,642
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. FEBRUARY 28, 2018 & 2017	\$ 19,018	\$ 65,408,126	\$ 65,427,144	\$ 10,446	\$ 61,660,853	\$ 61,671,299

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
EIGHT MONTHS ENDED FEBRUARY 28, 2018
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	66.67% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 78,959,606	\$ 72,061,074	\$ (46,378,335)	60.84%
License and Application Fees	611,858	0	611,858	407,905	427,421	(184,437)	69.86%
Background Investigations	331,999	0	331,999	221,333	92,735	(239,264)	27.93%
Fines and Fees	0	0	0	0	168,556	168,556	100.00%
Interest Revenue	435,290	0	435,290	290,193	449,727	14,437	103.32%
Other Revenue	0	0	0	0	231	231	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	79,879,037	73,199,744	(46,618,812)	61.09%

EXPENDITURES:

Personal Services	8,734,407	0	8,734,407	5,822,938	5,253,053	(3,481,354)	60.14%
Operating Expenditures	587,134	0	587,134	391,423	310,861	(276,273)	52.95%
Workers Compensation	67,928	0	67,928	45,285	45,285	(22,643)	66.67%
Risk Management	24,282	0	24,282	16,188	16,188	(8,094)	66.67%
Licensure Activities	181,497	0	181,497	120,998	60,093	(121,404)	33.11%
Leased Space	315,282	8	315,290	210,193	210,188	(105,102)	66.66%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	48,131	44,687	(27,509)	61.90%
Vehicle Lease Payments - Variable	91,953	15,000	106,953	71,302	63,592	(43,361)	59.46%
Utilities	25,464	0	25,464	16,976	16,141	(9,323)	63.39%
CORE Operations	49,512	0	49,512	33,008	33,008	(16,504)	66.67%
Payments to Office of Information Technology	468,602	0	468,602	312,401	312,401	(156,201)	66.67%
Legal Services	172,667	(2,505)	170,162	113,441	113,441	(56,721)	66.67%
IT Division - PBX Phones	42,600	8,846	51,446	34,297	0	(51,446)	0.00%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	607,961	607,961	(303,980)	66.67%
State Agency Services	4,897,980	0	4,897,980	3,285,320	3,178,700	(1,719,280)	64.90%
Division Expenditures	16,661,585	3,209	16,664,794	11,109,863	10,265,599	(6,399,195)	61.60%
Background Expenditures	263,964	0	263,964	175,976	11,444	(252,520)	4.34%
TOTAL EXPENDITURES	16,925,549	3,209	16,928,758	11,285,839	10,277,043	(6,651,715)	60.71%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,889,798	\$ 68,593,199	\$ 62,922,701	\$ (39,967,097)	61.16%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through February 28, 2018 is 66.7%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE NINE (9) MONTHS ENDED
MARCH 31, 2018**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
MARCH 31, 2018 AND 2017**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through March 31, 2017 and 2018

AGP Comparison				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
Charitable	\$ -	\$ 1,730	\$ 1,730	100.00%
\$0 - \$2 Million	\$ 1,287,158	\$ 1,233,382	\$ (53,776)	(4.18)%
\$2 - \$8 Million	\$ 47,732,420	\$ 45,981,157	\$ (1,751,263)	(3.67)%
\$8 - \$10 Million	\$ 26,611,374	\$ 18,522,024	\$ (8,089,350)	(30.40)%
\$10 - \$13 Million	\$ 68,659,762	\$ 58,495,416	\$ (10,164,346)	(14.80)%
\$13+ Million	\$ 462,959,770	\$ 503,134,059	\$ 40,174,289	8.68%
Total	\$ 607,250,484	\$ 627,367,768	\$ 20,117,284	3.31%

Tax Comparison				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
Charitable	\$ -	\$ 52	\$ 52	100.00%
\$0 - \$2 Million	\$ 173,218	\$ 158,083	\$ (15,135)	(8.74)%
\$2 - \$8 Million	\$ 7,424,317	\$ 7,159,021	\$ (265,296)	(3.57)%
\$8 - \$10 Million	\$ 4,247,251	\$ 4,237,423	\$ (9,828)	(0.23)%
\$10 - \$13 Million	\$ 7,145,562	\$ 7,599,266	\$ 453,704	6.35%
\$13+ Million	\$ 61,391,954	\$ 66,826,812	\$ 5,434,858	8.85%
Total	\$ 80,382,302	\$ 85,980,657	\$ 5,598,355	6.96%

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	2	2	0
\$2 - \$8 Million	12	11	(1)
\$8 - \$10 Million	4	2	(2)
\$10 - \$13 Million	6	5	(1)
\$13+ Million	11	13	2
Total	35	33	(2)

**COLORADO DIVISION OF GAMING
COMBINED BALANCE SHEETS
MARCH 31, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
ASSETS:						
Cash	\$ 19,046	\$ 65,288,966	\$ 65,308,012	\$ 10,457	\$ 61,596,794	\$ 61,607,251
Accounts Receivable						
Gaming Taxes	0	13,920,867	13,920,867	0	12,210,420	12,210,420
Accounts Receivable Other Agencies	0	0	0	0	139	139
Fines Receivable	0	391	391	0	320	320
Miscellaneous	0	1,642	1,642	0	4,229	4,229
Net Accounts Receivable	0	13,922,900	13,922,900	0	12,215,108	12,215,108
Prepaid Expenses	0	88,248	88,248	0	78,264	78,264
Total Current Assets	19,046	79,300,114	79,319,160	10,457	73,890,166	73,900,623
TOTAL ASSETS	\$ 19,046	\$ 79,300,114	\$ 79,319,160	\$ 10,457	\$ 73,890,166	\$ 73,900,623
LIABILITIES AND FUND BALANCE:						
Accounts Payable	\$ 0	\$ 63,086	\$ 63,086	\$ 0	\$ 54,943	\$ 54,943
Wages & Salaries Payable	0	12,378	12,378	0	10,411	10,411
Due to Other State Agencies	0	487,736	487,736	0	488,892	488,892
Background and Other Deposits	0	242,458	242,458	0	300,037	300,037
Unearned Revenue	0	283,974	283,974	0	303,969	303,969
Total Liabilities	0	1,089,632	1,089,632	0	1,158,252	1,158,252
FUND BALANCE:						
Restricted	0	37,818,405	37,818,405	0	35,121,997	35,121,997
Committed	0	37,818,404	37,818,404	0	35,121,996	35,121,996
Restricted for:						
Required Reserve	0	2,485,425	2,485,425	0	2,409,657	2,409,657
Extended Gaming Recipients	19,046	0	19,046	10,457	0	10,457
Nonspendable:						
Prepays	0	88,248	88,248	0	78,264	78,264
Total Fund Balance	19,046	78,210,482	78,229,528	10,457	72,731,914	72,742,371
TOTAL LIABILITIES AND FUND BALANCE	\$ 19,046	\$ 79,300,114	\$ 79,319,160	\$ 10,457	\$ 73,890,166	\$ 73,900,623

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NINE MONTHS ENDED MARCH 31, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 85,981,940	\$ 85,981,940	\$ 0	\$ 80,382,332	\$ 80,382,332
License and Application Fees	0	478,609	478,609	0	468,551	468,551
Background Investigations	0	104,123	104,123	0	286,116	286,116
Fines	0	168,907	168,907	0	15,736	15,736
Interest Income	19,046	540,686	559,732	10,457	363,385	373,842
Other Revenue	0	272	272	0	961	961
TOTAL REVENUES	19,046	87,274,537	87,293,583	10,457	81,517,081	81,527,538
EXPENDITURES:						
Salaries and Benefits	0	5,847,223	5,847,223	0	5,822,871	5,822,871
Annual and Sick Leave Payouts	0	3,127	3,127	0	5,599	5,599
Professional Services	0	96,143	96,143	0	113,060	113,060
Travel	0	40,026	40,026	0	41,099	41,099
Automobiles	0	121,767	121,767	0	116,354	116,354
Printing	0	18,362	18,362	0	17,238	17,238
Police Supplies	0	18,387	18,387	0	20,179	20,179
Computer Services & Name Searches	0	57,292	57,292	0	51,774	51,774
Materials, Supplies, and Services	0	214,903	214,903	0	177,334	177,334
Postage	0	3,934	3,934	0	4,138	4,138
Telephone	0	39,678	39,678	0	36,147	36,147
Utilities	0	18,036	18,036	0	17,170	17,170
Other Operating Expenditures	0	55,802	55,802	0	38,753	38,753
Leased Space	0	236,461	236,461	0	231,583	231,583
Capital Outlay	0	28,841	28,841	0	0	0
EXPENDITURES - SUBTOTAL	0	6,799,982	6,799,982	0	6,693,299	6,693,299
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	805,793	805,793	0	649,645	649,645
Division of Fire Prevention and Control	0	145,173	145,173	0	135,621	135,621
Colorado State Patrol	0	2,482,144	2,482,144	0	2,301,457	2,301,457
State Auditors	0	18,535	18,535	0	18,040	18,040
Indirect Costs - Department of Revenue	0	683,956	683,956	0	711,039	711,039
Colorado Department of Local Affairs	0	123,045	123,045	0	116,468	116,468
Colorado Department of Law	0	127,622	127,622	0	158,714	158,714
OIT Purchased Services	0	351,452	351,452	0	332,568	332,568
TOTAL STATE AGENCY SERVICES	0	4,737,720	4,737,720	0	4,423,552	4,423,552
Background Expenditures	0	11,778	11,778	0	77,973	77,973
TOTAL EXPENDITURES	0	11,549,480	11,549,480	0	11,194,824	11,194,824
Excess of Revenues Over Expenditures	19,046	75,725,057	75,744,103	10,457	70,322,257	70,332,714
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. MARCH 31, 2018 & 2017	\$ 19,046	\$ 78,210,482	\$ 78,229,528	\$ 10,457	\$ 72,731,914	\$ 72,742,371

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
NINE MONTHS ENDED MARCH 31, 2018
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	75.00% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 88,829,557	\$ 85,981,940	\$ (32,457,469)	72.60%
License and Application Fees	611,858	0	611,858	458,894	478,609	(133,249)	78.22%
Background Investigations	331,999	0	331,999	248,999	104,123	(227,876)	31.36%
Fines and Fees	0	0	0	0	168,907	168,907	100.00%
Interest Revenue	435,290	0	435,290	326,468	540,686	105,396	124.21%
Other Revenue	0	0	0	0	272	272	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	89,863,917	87,274,537	(32,544,019)	72.84%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	6,550,805	5,914,082	(2,820,325)	67.71%
Operating Expenditures	587,134	0	587,134	440,351	337,831	(249,303)	57.54%
Workers Compensation	67,928	0	67,928	50,946	50,946	(16,982)	75.00%
Risk Management	24,282	0	24,282	18,212	18,212	(6,070)	75.00%
Licensure Activities	181,497	0	181,497	136,123	66,839	(114,658)	36.83%
Leased Space	315,282	8	315,290	236,468	236,461	(78,829)	75.00%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	54,147	50,431	(21,765)	69.85%
Vehicle Lease Payments - Variable	91,953	15,000	106,953	80,215	71,316	(35,637)	66.68%
Utilities	25,464	0	25,464	19,098	18,036	(7,428)	70.83%
CORE Operations	49,512	0	49,512	37,134	37,134	(12,378)	75.00%
Payments to Office of Information Technology	468,602	0	468,602	351,452	351,452	(117,150)	75.00%
Legal Services	172,667	(2,505)	170,162	127,622	127,622	(42,540)	75.00%
IT Division - MIPC Phones, FW, ELA & LMS	42,600	5,846	48,446	36,335	17,229	(31,217)	35.56%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	683,956	683,956	(227,985)	75.00%
State Agency Services	4,897,980	0	4,897,980	3,673,485	3,556,155	(1,341,825)	72.60%
Division Expenditures	16,661,585	209	16,661,794	12,496,346	11,537,702	(5,124,092)	69.25%
Background Expenditures	263,964	0	263,964	197,973	11,778	(252,186)	4.46%
TOTAL EXPENDITURES	16,925,549	209	16,925,758	12,694,319	11,549,480	(5,376,278)	68.24%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,892,798	\$ 77,169,599	\$ 75,725,057	\$ (27,167,741)	73.60%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through March 31, 2018 is 75.0%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE TEN (10) MONTHS ENDED
APRIL 30, 2018**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
APRIL 30, 2018 AND 2017**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through April 30, 2017 and 2018

AGP Comparison					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
Charitable	\$ -	\$ 1,730	\$ 1,730	100.00%	
\$0 - \$2 Million	\$ 1,426,591	\$ 1,354,783	\$ (71,808)	(5.03)%	
\$2 - \$5 Million	\$ 42,952,686	\$ 28,690,781	\$ (14,261,905)	(33.20)%	
\$5 - \$10 Million	\$ 30,579,888	\$ 32,096,021	\$ 1,516,133	4.96%	
\$10 - \$13 Million	\$ 59,967,153	\$ 48,214,336	\$ (11,752,817)	(19.60)%	
\$13+ Million	\$ 540,220,214	\$ 586,073,287	\$ 45,853,073	8.49%	
Total	\$ 675,146,532	\$ 696,430,938	\$ 21,284,406	3.15%	

Tax Comparison					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
Charitable	\$ -	\$ 52	\$ 52	100.00%	
\$0 - \$2 Million	\$ 173,566	\$ 158,387	\$ (15,179)	(8.75)%	
\$2 - \$5 Million	\$ 1,799,054	\$ 1,733,816	\$ (65,238)	(3.63)%	
\$5 - \$10 Million	\$ 10,320,877	\$ 9,981,647	\$ (339,230)	(3.29)%	
\$10 - \$13 Million	\$ 8,314,744	\$ 8,514,294	\$ 199,550	2.40%	
\$13+ Million	\$ 71,644,043	\$ 78,214,657	\$ 6,570,614	9.17%	
Total	\$ 92,252,284	\$ 98,602,853	\$ 6,350,569	6.88%	

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	2	2	0
\$2 - \$5 Million	11	7	(4)
\$5 - \$10 Million	4	5	1
\$10 - \$13 Million	5	4	(1)
\$13+ Million	13	15	2
Total	35	33	(2)

**COLORADO DIVISION OF GAMING
COMBINED BALANCE SHEETS
APRIL 30, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
ASSETS:						
Cash	\$ 19,075	\$ 78,101,788	\$ 78,120,863	\$ 10,467	\$ 72,735,943	\$ 72,746,410
Accounts Receivable						
Gaming Taxes	0	12,622,196	12,622,196	0	11,869,982	11,869,982
Fines Receivable	0	391	391	0	102,601	102,601
Miscellaneous	0	13,733	13,733	0	24,843	24,843
Net Accounts Receivable	0	12,636,320	12,636,320	0	11,997,426	11,997,426
Prepaid Expenses	0	70,270	70,270	0	62,502	62,502
Total Current Assets	19,075	90,808,378	90,827,453	10,467	84,795,871	84,806,338
TOTAL ASSETS	\$ 19,075	\$ 90,808,378	\$ 90,827,453	\$ 10,467	\$ 84,795,871	\$ 84,806,338
LIABILITIES AND FUND BALANCE:						
Accounts Payable	\$ 0	\$ 30,787	\$ 30,787	\$ 0	\$ 52,970	\$ 52,970
Wages & Salaries Payable	0	14,675	14,675	0	9,751	9,751
Due to Other State Agencies	0	510,984	510,984	0	705,220	705,220
Background and Other Deposits	0	242,988	242,988	0	304,218	304,218
Unearned Revenue	0	260,858	260,858	0	307,766	307,766
Total Liabilities	0	1,060,292	1,060,292	0	1,379,925	1,379,925
FUND BALANCE:						
Restricted	0	43,596,196	43,596,196	0	40,471,894	40,471,894
Committed	0	43,596,195	43,596,195	0	40,471,893	40,471,893
Restricted for:						
Required Reserve	0	2,485,425	2,485,425	0	2,409,657	2,409,657
Extended Gaming Recipients	19,075	0	19,075	10,467	0	10,467
Nonspendable:						
Prepays	0	70,270	70,270	0	62,502	62,502
Total Fund Balance	19,075	89,748,086	89,767,161	10,467	83,415,946	83,426,413
TOTAL LIABILITIES AND FUND BALANCE	\$ 19,075	\$ 90,808,378	\$ 90,827,453	\$ 10,467	\$ 84,795,871	\$ 84,806,338

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
TEN MONTHS ENDED APRIL 30, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 98,604,136	\$ 98,604,136	\$ 0	\$ 92,252,324	\$ 92,252,324
License and Application Fees	0	528,364	528,364	0	540,780	540,780
Background Investigations	0	119,865	119,865	0	307,779	307,779
Fines	0	169,114	169,114	0	117,982	117,982
Interest Income	19,075	648,866	667,941	10,467	426,181	436,648
Other Revenue	0	393	393	0	1,030	1,030
TOTAL REVENUES	19,075	100,070,738	100,089,813	10,467	93,646,076	93,656,543
EXPENDITURES:						
Salaries and Benefits	0	6,484,792	6,484,792	0	6,476,550	6,476,550
Annual and Sick Leave Payouts	0	6,105	6,105	0	5,599	5,599
Professional Services	0	110,907	110,907	0	134,167	134,167
Travel	0	41,828	41,828	0	45,931	45,931
Automobiles	0	135,947	135,947	0	128,166	128,166
Printing	0	20,321	20,321	0	19,304	19,304
Police Supplies	0	20,212	20,212	0	22,351	22,351
Computer Services & Name Searches	0	63,669	63,669	0	57,793	57,793
Materials, Supplies, and Services	0	244,872	244,872	0	198,762	198,762
Postage	0	3,935	3,935	0	4,635	4,635
Telephone	0	52,177	52,177	0	40,043	40,043
Utilities	0	19,869	19,869	0	19,003	19,003
Other Operating Expenditures	0	61,988	61,988	0	43,065	43,065
Leased Space	0	251,771	251,771	0	246,983	246,983
Capital Outlay	0	28,841	28,841	0	0	0
EXPENDITURES - SUBTOTAL	0	7,547,234	7,547,234	0	7,442,352	7,442,352
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	883,915	883,915	0	730,003	730,003
Division of Fire Prevention and Control	0	161,279	161,279	0	155,002	155,002
Colorado State Patrol	0	2,755,004	2,755,004	0	2,750,004	2,750,004
State Auditors	0	18,535	18,535	0	17,996	17,996
Indirect Costs - Department of Revenue	0	759,951	759,951	0	790,043	790,043
Colorado Department of Local Affairs	0	136,717	136,717	0	129,914	129,914
Colorado Department of Law	0	141,802	141,802	0	174,111	174,111
OIT Purchased Services	0	390,502	390,502	0	369,520	369,520
TOTAL STATE AGENCY SERVICES	0	5,247,705	5,247,705	0	5,116,593	5,116,593
Background Expenditures	0	13,138	13,138	0	80,842	80,842
TOTAL EXPENDITURES	0	12,808,077	12,808,077	0	12,639,787	12,639,787
Excess of Revenues Over Expenditures	19,075	87,262,661	87,281,736	10,467	81,006,289	81,016,756
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. APRIL 30, 2018 & 2017	\$ 19,075	\$ 89,748,086	\$ 89,767,161	\$ 10,467	\$ 83,415,946	\$ 83,426,413

**COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
TEN MONTHS ENDED APRIL 30, 2018
(UNAUDITED)**

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	83.3% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 98,699,508	\$ 98,604,136	\$ (19,835,273)	83.25%
License and Application Fees	611,858	0	611,858	509,882	528,364	(83,494)	86.35%
Background Investigations	331,999	0	331,999	276,666	119,865	(212,134)	36.10%
Fines and Fees	0	0	0	0	169,114	169,114	100.00%
Interest Revenue	435,290	0	435,290	362,742	648,866	213,576	149.07%
Other Revenue	0	0	0	0	393	393	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	99,848,797	100,070,738	(19,747,818)	83.52%
EXPENDITURES:							
Personal Services	8,734,407	0	8,734,407	7,278,673	6,563,732	(2,170,675)	75.15%
Operating Expenditures	587,134	0	587,134	489,278	375,963	(211,171)	64.03%
Workers Compensation	67,928	0	67,928	56,607	56,607	(11,321)	83.33%
Risk Management	24,282	0	24,282	20,235	20,235	(4,047)	83.33%
Licensure Activities	181,497	0	181,497	151,248	73,620	(107,877)	40.56%
Leased Space	315,282	8	315,290	262,742	251,771	(63,519)	79.85%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	60,163	56,966	(15,230)	78.90%
Vehicle Lease Payments - Variable	91,953	15,000	106,953	89,128	78,961	(27,992)	73.83%
Utilities	25,464	0	25,464	21,220	19,869	(5,595)	78.03%
CORE Operations	49,512	0	49,512	41,260	41,260	(8,252)	83.33%
Payments to Office of Information Technology	468,602	0	468,602	390,502	390,502	(78,100)	83.33%
Legal Services	172,667	(2,505)	170,162	141,802	141,802	(28,360)	83.33%
IT Division - MIPC Phones, FW, ELA & LMS	42,600	19,103	61,703	51,419	26,785	(34,918)	43.41%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	759,951	759,951	(151,990)	83.33%
State Agency Services	4,897,980	0	4,897,980	4,081,650	3,936,915	(961,065)	80.38%
Division Expenditures	16,661,585	13,466	16,675,051	13,895,876	12,794,939	(3,880,112)	76.73%
Background Expenditures	263,964	0	263,964	219,970	13,138	(250,826)	4.98%
TOTAL EXPENDITURES	16,925,549	13,466	16,939,015	14,115,846	12,808,077	(4,130,938)	75.61%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,879,541	\$ 85,732,951	\$ 87,262,661	\$ (15,616,880)	84.82%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through April 30, 2018 is 83.3%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE ELEVEN (11) MONTHS ENDED
MAY 31, 2018**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
MAY 31, 2018 AND 2017**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through May 31, 2017 and 2018

AGP Comparison				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
Charitable	\$ -	\$ 1,730	\$ 1,730	100.00%
\$0 - \$2 Million	\$ 3,408,259	\$ 1,499,040	\$ (1,909,219)	(56.02)%
\$2 - \$5 Million	\$ 36,251,874	\$ 26,454,994	\$ (9,796,880)	(27.02)%
\$5 - \$8 Million	\$ 23,371,476	\$ 30,141,951	\$ 6,770,475	28.97%
\$8 - \$13 Million	\$ 31,354,497	\$ 22,460,826	\$ (8,893,671)	(28.36)%
\$13+ Million	\$ 651,888,411	\$ 687,315,292	\$ 35,426,881	5.43%
Total	\$ 746,274,517	\$ 767,873,833	\$ 21,599,316	2.89%

Tax Comparison				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
Charitable	\$ -	\$ 52	\$ 52	100.00%
\$0 - \$2 Million	\$ 178,521	\$ 158,748	\$ (19,773)	(11.08)%
\$2 - \$5 Million	\$ 1,865,037	\$ 1,789,100	\$ (75,937)	(4.07)%
\$5 - \$8 Million	\$ 5,973,433	\$ 5,862,776	\$ (110,657)	(1.85)%
\$8 - \$13 Million	\$ 13,515,145	\$ 13,433,732	\$ (81,413)	(0.60)%
\$13+ Million	\$ 83,577,682	\$ 90,663,058	\$ 7,085,376	8.48%
Total	\$ 105,109,818	\$ 111,907,466	\$ 6,797,648	6.47%

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	3	2	(1)
\$2 - \$5 Million	7	6	(1)
\$5 - \$8 Million	4	5	1
\$8 - \$13 Million	2	2	0
\$13+ Million	17	18	1
Total	33	33	0

**COLORADO DIVISION OF GAMING
COMBINED BALANCE SHEETS
MAY 31, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
ASSETS:						
Cash	\$ 19,105	\$ 89,768,602	\$ 89,787,707	\$ 10,478	\$ 83,646,417	\$ 83,656,895
Accounts Receivable						
Gaming Taxes	0	13,304,613	13,304,613	0	12,857,534	12,857,534
Fines Receivable	0	3,130	3,130	0	395	395
Miscellaneous	0	14,829	14,829	0	14,501	14,501
Net Accounts Receivable	0	13,322,572	13,322,572	0	12,872,430	12,872,430
Prepaid Expenses	0	25,257	25,257	0	47,790	47,790
Total Current Assets	19,105	103,116,431	103,135,536	10,478	96,566,637	96,577,115
TOTAL ASSETS	\$ 19,105	\$ 103,116,431	\$ 103,135,536	\$ 10,478	\$ 96,566,637	\$ 96,577,115
LIABILITIES AND FUND BALANCE:						
Accounts Payable	\$ 0	\$ 34,307	\$ 34,307	\$ 0	\$ 72,733	\$ 72,733
Wages & Salaries Payable	0	16,696	16,696	0	17,280	17,280
Due to Other State Agencies	0	523,124	523,124	0	512,611	512,611
Background and Other Deposits	0	273,678	273,678	0	312,833	312,833
Unearned Revenue	0	256,332	256,332	0	312,974	312,974
Total Liabilities	0	1,104,137	1,104,137	0	1,228,431	1,228,431
FUND BALANCE:						
Restricted	0	49,750,806	49,750,806	0	46,440,380	46,440,380
Committed	0	49,750,806	49,750,806	0	46,440,379	46,440,379
Restricted for:						
Required Reserve	0	2,485,425	2,485,425	0	2,409,657	2,409,657
Extended Gaming Recipients	19,105	0	19,105	10,478	0	10,478
Nonspendable:						
Prepays	0	25,257	25,257	0	47,790	47,790
Total Fund Balance	19,105	102,012,294	102,031,399	10,478	95,338,206	95,348,684
TOTAL LIABILITIES AND FUND BALANCE	\$ 19,105	\$ 103,116,431	\$ 103,135,536	\$ 10,478	\$ 96,566,637	\$ 96,577,115

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ELEVEN MONTHS ENDED MAY 31, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 111,908,749	\$ 111,908,749	\$ 0	\$ 105,109,868	\$ 105,109,868
License and Application Fees	0	569,392	569,392	0	577,523	577,523
Background Investigations	0	136,620	136,620	0	321,756	321,756
Fines	0	171,922	171,922	0	118,057	118,057
Interest Income	19,105	783,006	802,111	10,478	507,600	518,078
Other Revenue	0	430	430	0	1,031	1,031
TOTAL REVENUES	19,105	113,570,119	113,589,224	10,478	106,635,835	106,646,313
EXPENDITURES:						
Salaries and Benefits	0	7,109,741	7,109,741	0	7,132,888	7,132,888
Annual and Sick Leave Payouts	0	3,149	3,149	0	10,387	10,387
Professional Services	0	116,422	116,422	0	147,705	147,705
Travel	0	47,989	47,989	0	50,638	50,638
Automobiles	0	149,728	149,728	0	140,067	140,067
Printing	0	22,373	22,373	0	21,656	21,656
Police Supplies	0	21,630	21,630	0	24,630	24,630
Computer Services & Name Searches	0	69,312	69,312	0	63,401	63,401
Materials, Supplies, and Services	0	271,161	271,161	0	247,724	247,724
Postage	0	5,212	5,212	0	5,666	5,666
Telephone	0	60,921	60,921	0	43,877	43,877
Utilities	0	21,379	21,379	0	20,629	20,629
Other Operating Expenditures	0	68,143	68,143	0	47,788	47,788
Leased Space	0	278,044	278,044	0	272,715	272,715
Capital Outlay	0	28,841	28,841	0	0	0
EXPENDITURES - SUBTOTAL	0	8,274,045	8,274,045	0	8,229,771	8,229,771
STATE AGENCY SERVICES						
Colorado Bureau of Investigations	0	962,625	962,625	0	794,200	794,200
Division of Fire Prevention and Control	0	177,624	177,624	0	157,185	157,185
Colorado State Patrol	0	3,022,321	3,022,321	0	2,813,985	2,813,985
State Auditors	0	18,535	18,535	0	17,996	17,996
Indirect Costs - Department of Revenue	0	835,946	835,946	0	869,048	869,048
Colorado Department of Local Affairs	0	150,388	150,388	0	143,359	143,359
Colorado Department of Law	0	155,982	155,982	0	192,445	192,445
OIT Purchased Services	0	429,552	429,552	0	406,486	406,486
TOTAL STATE AGENCY SERVICES	0	5,752,973	5,752,973	0	5,394,704	5,394,704
Background Expenditures	0	16,232	16,232	0	82,811	82,811
TOTAL EXPENDITURES	0	14,043,250	14,043,250	0	13,707,286	13,707,286
Excess of Revenues Over Expenditures	19,105	99,526,869	99,545,974	10,478	92,928,549	92,939,027
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. MAY 31, 2018 & 2017	\$ 19,105	\$ 102,012,294	\$ 102,031,399	\$ 10,478	\$ 95,338,206	\$ 95,348,684

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
ELEVEN MONTHS ENDED MAY 31, 2018
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	91.7% OF BUDGETED AMOUNT	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:							
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 108,569,458	\$ 111,908,749	\$ (6,530,660)	94.49%
License and Application Fees	611,858	0	611,858	560,870	569,392	(42,466)	93.06%
Background Investigations	331,999	0	331,999	304,332	136,620	(195,379)	41.15%
Fines and Fees	0	0	0	0	171,922	171,922	100.00%
Interest Revenue	435,290	0	435,290	399,016	783,006	347,716	179.88%
Other Revenue	0	0	0	0	430	430	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	109,833,676	113,570,119	(6,248,437)	94.79%
EXPENDITURES:							
Personal Services	8,734,407	42,000	8,776,407	8,045,040	7,185,580	(1,590,827)	81.87%
Operating Expenditures	587,134	0	587,134	538,206	412,477	(174,657)	70.25%
Workers Compensation	67,928	0	67,928	62,267	62,267	(5,661)	91.67%
Risk Management	24,282	0	24,282	22,259	22,259	(2,023)	91.67%
Licensure Activities	181,497	0	181,497	166,372	81,612	(99,885)	44.97%
Leased Space	315,282	8	315,290	289,016	278,044	(37,246)	88.19%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	66,180	63,475	(8,721)	87.92%
Vehicle Lease Payments - Variable	91,953	4,800	96,753	88,690	86,233	(10,520)	89.13%
Utilities	25,464	0	25,464	23,342	21,379	(4,085)	83.96%
CORE Operations	49,512	0	49,512	45,386	45,386	(4,126)	91.67%
Payments to Office of Information Technology	468,602	0	468,602	429,552	429,552	(39,050)	91.67%
Legal Services	172,667	(2,505)	170,162	155,982	155,982	(14,180)	91.67%
IT Division - MIPC Phones, FW, ELA & LMS	42,600	11,527	54,127	49,616	33,868	(20,259)	62.57%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	835,946	835,946	(75,995)	91.67%
State Agency Services	4,897,980	0	4,897,980	4,489,815	4,312,958	(585,022)	88.06%
Division Expenditures	16,661,585	37,690	16,699,275	15,307,668	14,027,018	(2,672,257)	84.00%
Background Expenditures	263,964	0	263,964	241,967	16,232	(247,732)	6.15%
TOTAL EXPENDITURES	16,925,549	37,690	16,963,239	15,549,636	14,043,250	(2,919,989)	82.79%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,855,317	\$ 94,284,041	\$ 99,526,869	\$ (3,328,448)	96.76%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through May 31, 2018 is 91.7%.

** Represents original information given to the Commission in April and May of 2017



**STATEMENT OF GAMING REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)
FOR THE TWELVE (12) MONTHS ENDED
JUNE 30, 2018**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
JUNE 30, 2018 AND 2017**

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

The tax rates for period ending June 30, 2018 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, 2018 are the same as they were for year ending June 30, 2017.

For Periods Beginning July 1, 2016 and 2017 through June 30, 2017 and 2018

AGP Comparison				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
Charitable	\$ -	\$ 1,730	\$ 1,730	100.00%
\$0 - \$2 Million	\$ 1,728,418	\$ 1,649,539	\$ (78,879)	(4.56)%
\$2 - \$5 Million	\$ 37,287,492	\$ 23,760,196	\$ (13,527,296)	(36.28)%
\$5 - \$8 Million	\$ 30,822,043	\$ 29,946,734	\$ (875,309)	(2.84)%
\$8 - \$13 Million	\$ 33,256,103	\$ 32,554,600	\$ (701,503)	(2.11)%
\$13+ Million	\$ 710,312,544	\$ 751,003,993	\$ 40,691,449	5.73%
Total	\$ 813,406,600	\$ 838,916,792	\$ 25,510,192	3.14%

Tax Comparison				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
Charitable	\$ -	\$ 52	\$ 52	100.00%
\$0 - \$2 Million	\$ 179,321	\$ 159,124	\$ (20,197)	(11.26)%
\$2 - \$5 Million	\$ 1,945,750	\$ 1,835,204	\$ (110,546)	(5.68)%
\$5 - \$8 Million	\$ 6,193,984	\$ 6,115,206	\$ (78,778)	(1.27)%
\$8 - \$13 Million	\$ 13,819,401	\$ 13,761,646	\$ (57,755)	(0.42)%
\$13+ Million	\$ 95,262,509	\$ 103,400,799	\$ 8,138,290	8.54%
Total	\$ 117,400,965	\$ 125,272,031	\$ 7,871,066	6.70%

Open Casinos Comparison			
Range	Prior Year No. of Open Casinos	This Year No. of Open Casinos	Difference
\$0 - \$2 Million	2	2	0
\$2 - \$5 Million	7	5	(2)
\$5 - \$8 Million	5	5	0
\$8 - \$13 Million	2	3	1
\$13+ Million	17	18	1
Total	33	33	0

**COLORADO DIVISION OF GAMING
COMBINED BALANCE SHEETS
JUNE 30, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
ASSETS:						
Cash	\$ 16,738,280	\$ 85,424,736	\$ 102,163,016	\$ 13,419,866	\$ 82,035,402	\$ 95,455,268
Accounts Receivable						
Gaming Taxes	0	13,364,571	13,364,571	0	12,291,147	12,291,147
Background	0	355	355	0	0	0
Fines Receivable	0	2,440	2,440	0	365	365
Miscellaneous	0	2,154	2,154	0	644	644
Net Accounts Receivable	0	13,369,520	13,369,520	0	12,292,156	12,292,156
Prepaid Expenses	0	16,452	16,452	0	33,254	33,254
Total Current Assets	16,738,280	98,810,708	115,548,988	13,419,866	94,360,812	107,780,678
TOTAL ASSETS	\$ 16,738,280	\$ 98,810,708	\$ 115,548,988	\$ 13,419,866	\$ 94,360,812	\$ 107,780,678
LIABILITIES AND FUND BALANCE:						
Accounts Payable	\$ 0	\$ 81,958	\$ 81,958	\$ 0	\$ 42,086	\$ 42,086
Accrued Payroll Payable	0	626,159	626,159	0	636,019	636,019
Wages & Salaries Payable	0	13,725	13,725	0	7,671	7,671
Due to Other State Agencies	0	57,110,094	57,110,094	0	55,489,135	55,489,135
Due to Other Governments	0	20,873,466	20,873,466	0	19,945,724	19,945,724
Due to the State's General Fund	0	16,895,831	16,895,831	0	15,231,191	15,231,191
Background and Other Deposits	0	233,002	233,002	0	237,212	237,212
Unearned Revenue	0	277,009	277,009	0	286,349	286,349
Total Liabilities	0	96,111,244	96,111,244	0	91,875,387	91,875,387
FUND BALANCE:						
Restricted for:						
Required Reserve	0	2,683,012	2,683,012	0	2,452,171	2,452,171
Extended Gaming Recipients	16,738,280	0	16,738,280	13,419,866	0	13,419,866
Nonspendable:						
Prepays	0	16,452	16,452	0	33,254	33,254
Total Fund Balance	16,738,280	2,699,464	19,437,744	13,419,866	2,485,425	15,905,291
TOTAL LIABILITIES AND FUND BALANCE	\$ 16,738,280	\$ 98,810,708	\$ 115,548,988	\$ 13,419,866	\$ 94,360,812	\$ 107,780,678

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
JUNE 30, 2018 AND 2017
(UNAUDITED)**

	FY 2018			FY 2017		
	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:						
Gaming Taxes	\$ 0	\$ 125,273,338	\$ 125,273,338	\$ 0	\$ 117,401,015	\$ 117,401,015
License and Application Fees	0	636,488	636,488	0	652,273	652,273
Background Investigations	0	178,294	178,294	0	346,733	346,733
Fines	0	172,474	172,474	0	158,407	158,407
Interest Income	19,132	935,584	954,716	10,581	610,433	621,014
Other Revenue	0	1,640	1,640	0	1,038	1,038
TOTAL REVENUES	19,132	127,197,818	127,216,950	10,581	119,169,899	119,180,480
OTHER FINANCING SOURCES / USES:						
Transfer from Limited Gaming Fund	16,719,148	0	16,719,148	13,409,285	0	13,409,285
TOTAL REVENUES & OTHER FIN. SOURCES	16,738,280	127,197,818	143,936,098	13,419,866	119,169,899	132,589,765
EXPENDITURES:						
Salaries and Benefits	0	7,765,041	7,765,041	0	7,783,178	7,783,178
Annual and Sick Leave Payouts	0	6,639	6,639	0	10,387	10,387
Professional Services	0	125,240	125,240	0	161,080	161,080
Travel	0	51,948	51,948	0	54,488	54,488
Automobiles	0	164,138	164,138	0	151,393	151,393
Printing	0	23,963	23,963	0	23,569	23,569
Police Supplies	0	21,665	21,665	0	27,328	27,328
Computer Services & Name Searches	0	74,905	74,905	0	70,585	70,585
Materials, Supplies, and Services	0	423,806	423,806	0	277,183	277,183
Postage	0	5,723	5,723	0	5,928	5,928
Telephone	0	67,311	67,311	0	47,819	47,819
Utilities	0	23,363	23,363	0	22,527	22,527
Other Operating Expenditures	0	74,292	74,292	0	52,105	52,105
Leased Space	0	304,318	304,318	0	298,446	298,446
Capital Outlay	0	28,841	28,841	0	0	0
EXPENDITURES - SUBTOTAL	0	9,161,193	9,161,193	0	8,986,016	8,986,016
STATE AGENCY SERVICES						
Colorado Bureau of Investigation	0	1,012,001	1,012,001	0	885,943	885,943
Division of Fire Prevention and Control	0	193,504	193,504	0	188,070	188,070
Colorado State Patrol	0	3,284,723	3,284,723	0	3,151,749	3,151,749
State Auditors	0	33,810	33,810	0	34,846	34,846
Indirect Costs - Department of Revenue	0	866,168	866,168	0	882,803	882,803
Colorado Department of Local Affairs	0	164,060	164,060	0	156,805	156,805
Colorado Department of Law	0	170,162	170,162	0	207,412	207,412
OIT Purchased Services	0	468,602	468,602	0	443,438	443,438
TOTAL STATE AGENCY SERVICES	0	6,193,030	6,193,030	0	5,951,066	5,951,066
Background Expenditures	0	31,017	31,017	0	85,381	85,381
TOTAL EXPENDITURES	0	15,385,240	15,385,240	0	15,022,463	15,022,463
Excess of Revenues Over Expenditures	16,738,280	111,812,578	128,550,858	13,419,866	104,147,436	117,567,302
Limited Gaming Distribution	0	(94,879,391)	(94,879,391)	0	(90,662,383)	(90,662,383)
Transferred to Extended Gaming Fund	0	(16,719,148)	(16,719,148)	0	(13,409,285)	(13,409,285)
FY17 & FY16 Extended Gaming Distr.	(13,419,866)	0	(13,419,866)	(12,557,487)	0	(12,557,487)
FUND BALANCE AT JULY 1, 2017 & 2016	13,419,866	2,485,425	15,905,291	12,557,487	2,409,657	14,967,144
TOTAL FUND BAL. JUNE 30, 2018 & 2017	\$ 16,738,280	\$ 2,699,464	\$ 19,437,744	\$ 13,419,866	\$ 2,485,425	\$ 15,905,291

COLORADO DIVISION OF GAMING
STATEMENT OF BUDGET TO ACTUAL
TWELVE MONTHS ENDED JUNE 30, 2018
(UNAUDITED)

	BEGINNING BUDGET **	SUPPLE- MENTAL CHANGES / ROLLFORWARDS	ANNUAL REVISED ESTIMATE/ BUDGET *	YEAR-TO-DATE ACTUAL	OVER/ (UNDER)	% EARNED % EXPENDED
REVENUES:						
Gaming Taxes	\$ 118,439,409	\$ 0	\$ 118,439,409	\$ 125,273,338	\$ 6,833,929	105.77%
License and Application Fees	611,858	0	611,858	636,488	24,630	104.03%
Background Investigations	331,999	0	331,999	178,294	(153,705)	53.70%
Fines and Fees	0	0	0	172,474	172,474	100.00%
Interest Revenue	435,290	0	435,290	935,584	500,294	214.93%
Other Revenue	0	0	0	1,640	1,640	100.00%
TOTAL REVENUES	119,818,556	0	119,818,556	127,197,818	7,379,262	106.16%
EXPENDITURES:						
Personal Services	8,734,407	42,000	8,776,407	7,862,802	(913,605)	89.59%
Operating Expenditures	587,134	0	587,134	574,023	(13,111)	97.77%
Workers Compensation	67,928	0	67,928	67,928	0	100.00%
Risk Management	24,282	0	24,282	24,282	0	100.00%
Licensure Activities	181,497	0	181,497	87,897	(93,600)	48.43%
Leased Space	315,282	8	315,290	304,318	(10,972)	96.52%
Vehicle Lease Payments - Fixed	89,075	(16,879)	72,196	69,989	(2,207)	96.94%
Vehicle Lease Payments - Variable	91,953	4,800	96,753	94,129	(2,624)	97.29%
Utilities	25,464	0	25,464	23,363	(2,101)	91.75%
CORE Operations	49,512	0	49,512	49,512	0	100.00%
Payments to Office of Information Technology	468,602	0	468,602	468,602	0	100.00%
Legal Services	172,667	(2,505)	170,162	170,162	0	100.00%
IT Division - MIPC Phones, FW, ELA & LMS	42,600	11,527	54,127	36,760	(17,367)	67.91%
Indirect Costs - Department of Revenue	913,202	(1,261)	911,941	866,168	(45,773)	94.98%
State Agency Services	4,897,980	0	4,897,980	4,654,288	(243,692)	95.02%
Division Expenditures	16,661,585	37,690	16,699,275	15,354,223	(1,345,052)	91.95%
Background Expenditures	263,964	0	263,964	31,017	(232,947)	11.75%
TOTAL EXPENDITURES	16,925,549	37,690	16,963,239	15,385,240	(1,577,999)	90.70%
EXCESS OF REVENUES OVER EXPENDITURES	\$ 102,893,007	N/A	\$ 102,855,317	\$ 111,812,578	\$ 8,957,261	108.71%

* Amount includes Long Bill items and Supplemental Appropriations.
The percent of the fiscal year elapsed through June 30, 2018 is 100.0%.

** Represents original information given to the Commission in April and May of 2017