



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

FOR THE TWO (2) MONTHS ENDED

AUGUST 31, 2025

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

TABLE OF CONTENTS

Comparative Tax Revenues	1
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance.....	2

**COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
AUGUST 31, 2025 AND 2024**

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

The tax rates for period ending June 30, 2026 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, 2026 are the same as they were for year ending June 30, 2025.

For Periods Beginning July 1, 2024 and 2025 through August 31, 2024 and 2025

<u>AGP Comparison</u>				
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change
\$0 - \$2 Million	\$ 15,783,192	\$ 16,111,209	\$ 328,017	2.08%
\$2 - \$5 Million	\$ 48,936,661	\$ 43,217,797	\$ (5,718,864)	(11.69)%
\$5 - \$8 Million	\$ 12,326,596	\$ 18,430,185	\$ 6,103,589	49.52%
\$8 - \$13+ Million	\$ 119,210,212	\$ 126,410,700	\$ 7,200,488	6.04%
Total	<u>\$ 196,256,661</u>	<u>\$ 204,169,891</u>	<u>\$ 7,913,230</u>	<u>4.03%</u>

<u>Tax Comparison</u>				
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change
\$0 - \$2 Million	\$ 139,458	\$ 140,278	\$ 820	0.59%
\$2 - \$5 Million	\$ 778,733	\$ 764,356	\$ (14,377)	(1.85)%
\$5 - \$8 Million	\$ 1,289,394	\$ 1,388,717	\$ 99,323	7.70%
\$8 - \$13+ Million	\$ 16,242,042	\$ 17,682,140	\$ 1,440,098	8.87%
Total	<u>\$ 18,449,627</u>	<u>\$ 19,975,491</u>	<u>\$ 1,525,864</u>	<u>8.27%</u>

<u>Open Casinos Comparison</u>			
Range	Prior Year No. of Tax Returns Filed by Casinos	This Year No. of Tax Returns Filed by Casinos	Difference
\$0 - \$2 Million	13	13	0
\$2 - \$5 Million	14	13	(1)
\$5 - \$8 Million	2	3	1
\$8 - \$13+ Million	4	4	0
Total	<u>33</u>	<u>33</u>	<u>0</u>

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
TWO MONTHS ENDED AUGUST 31, 2025 AND 2024**

	FY 2026				FY 2025			
	EXTENDED GAMING FUND	RESPONSIBLE GAMING GRANT FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	RESPONSIBLE GAMING GRANT FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:								
Gaming Taxes	\$ 0	\$ 0	\$ 20,759,119	\$ 20,759,119	\$ 0	\$ 0	\$ 18,496,059	\$ 18,496,059
License and Application Fees	0	0	156,387	156,387	0	0	166,421	166,421
Background Investigations	0	0	51,761	51,761	0	0	61,916	61,916
Fines	0	0	0	0	0	0	252	252
Interest Income	127,938	11,554	0	139,492	147,496	9,058	776,961	933,515
Other Revenue	0	0	82	82	0	0	0	0
TOTAL REVENUES	127,938	11,554	20,967,349	21,106,841	147,496	9,058	19,501,609	19,658,163
EXPENDITURES:								
Salaries and Benefits	0	21,872	1,863,581	1,885,453	0	19,752	1,696,249	1,716,001
Annual and Sick Leave Payouts	0	0	0	0	0	0	2,352	2,352
Professional Services	0	0	14,177	14,177	0	0	7,033	7,033
Travel	0	3,060	1,175	4,235	0	1,642	987	2,629
Automobiles	0	0	48,798	48,798	0	0	43,426	43,426
Printing	0	0	2,948	2,948	0	0	3,015	3,015
Police Supplies	0	0	5,481	5,481	0	0	9,943	9,943
Computer Services & Name Searches	0	0	13,478	13,478	0	0	15,548	15,548
Materials, Supplies, and Services	0	1,283	64,851	66,134	0	1,353	73,976	75,329
Postage	0	0	1,199	1,199	0	0	613	613
Telephone	0	75	19,996	20,071	0	91	13,569	13,660
Utilities	0	0	4,144	4,144	0	0	3,504	3,504
Other Operating Expenditures	0	0	11,885	11,885	0	0	9,003	9,003
Leased Space	0	0	16,808	16,808	0	0	23,106	23,106
EXPENDITURES - SUBTOTAL	0	26,290	2,068,521	2,094,811	0	22,838	1,902,324	1,925,162
STATE AGENCY SERVICES								
Division of Fire Prevention and Control	0	0	67,787	67,787	0	0	32,660	32,660
Colorado State Patrol	0	0	756,960	756,960	0	0	630,780	630,780
Public Safety Communications/Digital Radios	0	0	7,483	7,483	0	0	0	0
State Auditors	0	0	8,750	8,750	0	0	9,400	9,400
Indirect Costs - Department of Revenue	0	0	214,702	214,702	0	0	242,047	242,047
Colorado Department of Law	0	0	30,713	30,713	0	0	30,611	30,611
OIT Purchased Services	0	0	163,700	163,700	0	0	191,729	191,729
TOTAL STATE AGENCY SERVICES	0	0	1,250,095	1,250,095	0	0	1,137,227	1,137,227
Background Expenditures	0	0	40,063	40,063	0	0	28,720	28,720
TOTAL EXPENDITURES	0	26,290	3,358,679	3,384,969	0	22,838	3,068,271	3,091,109
Excess of Revenues Over Expenditures	127,938	(14,736)	17,608,670	17,721,872	147,496	(13,780)	16,433,338	16,567,054
FY25 & FY24 Extended Gaming Distr.	(47,181,290)	0	0	(47,181,290)	(46,434,925)	0	0	(46,434,925)
FUND BALANCE AT JULY 1, 2025 & 2024	47,181,290	4,366,826	3,367,289	54,915,405	46,434,925	3,583,759	2,706,136	52,724,820
TOTAL FUND BAL. AUGUST 31, 2025 & 2024	\$ 127,938	\$ 4,352,090	\$ 20,975,959	\$ 25,455,987	\$ 147,496	\$ 3,569,979	\$ 19,139,474	\$ 22,856,949