

## SUPPLEMENTAL QUARTERLY FILINGS

### INSTRUCTIONS

#### A. General Comments Regarding the Supplemental Quarterly Filings

1. As authorized by N.J.S.A. 5:12-70a(15), N.J.A.C. 13:69D-1.6(a), and N.J.A.C. 13:69D-1.6(e)2,3, the following forms shall be completed and filed with the Division for calendar quarters ending March 31, June 30, September 30, and December 31:
  - Supplemental Quarterly Filings - Cover
  - Schedule of Debt and Capital Lease Obligations - Form DGE-255
  - Statement of Casino Bankroll - Form DGE-260
  - Quarterly Statistics - Form DGE-265
  - Supplemental Quarterly Filings - Signature Page - Form DGE-290
2. All references to accounts are to those prescribed in the Uniform Chart of Accounts (Form DGE-910) adopted by the Division. Please contact the Office of Financial Investigations with any questions in determining which line item on a financial statement or schedule an account should be included.
3. All dollar amounts in the financial statements, including parenthetical amounts, shall be rounded to the nearest thousand, with the last three digits being omitted.

#### B. Preparation of the Supplemental Quarterly Filings

1. Schedule of Debt and Capital Lease Obligations (DGE-255)
  - a. The Schedule of Debt and Capital Lease Obligations, Form DGE-255, shall be prepared as follows:

Column

Description

- (a) Each debt obligation (both short-term and long-term) shall be individually listed. Additionally, debt obligations shall be separated into two categories: External and Due to Affiliates. For lines 1-9 and 11-19, enter a short description for each debt obligation, including the type of loan, interest rate and maturity date. For subsequent reporting periods, each debt obligation should be identified by the same description previously utilized. All capital lease obligations may be

<u>Column</u>	<u>Description</u>
	grouped collectively and reported under Total Capital Leases (line 21).
(b)	For lines 1-9, 11-19 and 21, enter the outstanding principal amount, including current maturities, of all debt and capital lease obligations at the beginning of the current quarter.
(c)	For lines 1-9, 11-19 and 21, enter the net principal amount of any additional borrowings and repayments made for the current quarter. For the purposes of this form, the satisfaction of interest obligations through the issuance of debt is considered a borrowing.
(d)	For lines 1-9, 11-19, and 21, enter the principal amount, including current maturities of all debt and capital lease obligations as of the end of the current quarter. This should be the net of columns (b) and (c).
(e)	For lines 1-9 and 11-19, enter the unamortized discount or premium at the end of the quarter.
(f)	For lines 1-9, 11-19 and 21, enter the balance sheet amount of current maturities for all obligations. The total of this column, line 22(f), should agree with the sum of lines 15(c) and 16(c) on DGE-205, Balance Sheets.
(g)	For lines 1-9, 11-19 and 21, enter the balance sheet amount of long-term portion of all debt obligations. The total of this column, line 22(g), should agree with the sum of lines (21)(c) and (22)(c) on DGE-205, Balance Sheets.
b.	Column (d) should equal the sum of columns (e), (f) and (g) for each respective line.
c.	The Total-External in lines 10(b), 10(c), 10(d), 10(e), 10(f), and 10(g) must equal the sum of lines 1 through 9 for columns (b), (c), (d), (e), (f), and (g), respectively.

- d. The Total-Due to Affiliates, in lines 20(b), 20(c), 20(d), 20(e), 20(f), and 20(g), must equal the sum of lines 11 through 19 for columns (b), (c), (d), (e), (f), and (g), respectively.
- e. The Total in line 22(b), (c), (d), (e), (f), and (g) must equal the sum of lines 10, 20, and 21 for columns (b), (c), (d), (e), (f), and (g), respectively.
- f. Information describing the nature and amount of all guarantees provided by the licensee in conjunction with the debt obligations of others should be shown in an attachment.

2. Statement of Casino Bankroll (DGE-260)

- a. Complete the form, showing all months for the current year, as follows:

<u>Column</u>	<u>Description</u>
(c)	Enter the average casino bankroll for each month through the year-to-date. (Casino bankroll is defined in the financial stability regulations <u>N.J.A.C. 13:69C-4.1</u> as cash maintained in the casino, excluding any funds necessary for the normal operation of the casino, such as change banks, slot hopper fills, slot booths, cashier imprest funds and redemption area funds.)
(d)	Enter the licensee's average casino bankroll for the comparable month of the prior year.
(e)	For each line, column (c) minus column (d). Where a month reflects a decrease (negative variance), include an explanation for the variance. Include the explanation(s) for all negative variances on all subsequent filings during the applicable year.
(f)	For each month of the current year enter the amount of the licensee's current equivalent provision. (Equivalent provision is defined in <u>N.J.A.C. 13:69C-4.1</u> as lines of credit, parent company guarantees, or other arrangements approved by the Division through which funds can be accessed on a timely and as needed basis.)
(g)&(i)	Enter the type of equivalent provision, i.e.: C - Credit Line;
(g) & (i) cont'd	G - Parent Company Guarantee/Cash

Management System;  
L - Letter of Credit;  
O - Other.

If "Other" is indicated, provide additional details in a footnote at the bottom of Form DGE-260.

- (h) For each month of the comparable prior year enter the amount of the licensee's equivalent provision. If there is no equivalent provision, indicate such by entering N/A.

3. Quarterly Statistics (DGE-265)

- a. The hotel statistics shall be completed as described below:

<u>Line</u>	<u>Description</u>
Number of Guest Rooms in Property	Enter on this line the total number of guest rooms located within the casino hotel facility as of the end of the quarter including the number of suites for preferred players. This total shall include "house use" and rooms being repaired, but not rooms which are under construction and not yet initially placed into service. If the total number of guest rooms has change from that reported for the immediately preceding quarter, please indicate the nature of the change.
Number of Suites for Preferred Players	Enter on this line the total number of V.I.P. suites for preferred players located within the casino hotel facility as of the end of the quarter. If the total number of suites for preferred players has changed from that reported for the immediately preceding quarter, please indicate the nature of the change. The number of suites for preferred players is also to be included in the total number of guest rooms in the property.
Number of Available Room Nights	Enter on this line the total number of rooms available to guests during the quarter. This is the sum of the number of rooms available each night of the quarter (the number of guest

rooms on the property excludes "house rooms" and rooms under repair).

Number of Occupied Room  
Nights

Enter on this line the total number of rooms occupied by guests during the quarter. This is the sum of the number of occupied rooms each night of the quarter. (Complimentary rooms shall be included in this total).

Number of Complimentary Room  
Nights

Enter on this line the total number of complimentary rooms provided to patrons during the quarter. (Include only rooms where the patron does not pay any portion of the room cost.) This is the sum of the number of complimentary rooms each night of the quarter.

Average Rate per Occupied  
Room

Enter on this line the result obtained by dividing total rooms revenue (line 2(c) of the DGE-215) by the number of occupied rooms for the quarter. This number should be reported in dollars and cents.

Occupancy Rate

This line is the result obtained by dividing the number of occupied room nights by number of available room nights, rounded to the nearest tenth of a percentage point.

b. The credit statistics shall be completed as described below:

<u>Line</u>	<u>Description</u>
Total Credit Issued to Table and Other Game Patrons	Enter the total dollar amount of credit issued to table and other game patrons during the current quarter.
Total Credit Issued to Slot Machine Patrons	Enter the total dollar amount of credit issued to slot machine patrons during the current quarter. The total of the credit statistics for all quarters of the year should agree with the amount on line 11 of DGE-340, Schedule of Receivables and Patrons' Checks.

**C. Filing of the Supplemental Quarterly Filings**

1. Per N.J.A.C. 13:69D-1.6(d), the Supplemental Quarterly Filings Signature Page (Form DGE-290) shall be attested to on the licensee's behalf by the chief executive officer, chief gaming executive, treasurer, financial director, controller or their functional equivalent.
2. Per N.J.A.C. 13:69D-1.6(e), the Supplemental Quarterly Filings shall be filed electronically with the Division at the following address:

[ofi@njdge.org](mailto:ofi@njdge.org)

3. In the event the Supplemental Quarterly Filings cannot be filed electronically, the report shall be hand delivered to the following address no later than 4:00 p.m. on the 15th calendar day of the second month following the end of the quarter. The Supplemental Quarterly Filings for the Fourth Quarter shall be received no later than 4:00 p.m. on March 31.

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