DGMB CASINO, LLC

QUARTERLY REPORT

FOR THE QUARTER ENDED DECEMBER 31, 2019

SUBMITTED TO THE
DIVISION OF GAMING ENFORCEMENT
OF THE
STATE OF NEW JERSEY

OFFICE OF FINANCIAL INVESTIGATIONS
REPORTING MANUAL

DGMB CASINO, LLC
BALANCE SHEETS

AS OF DECEMBER 31, 2019 AND 2018

(UNAUDITED)
($ IN THOUSANDS)

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)	
	ASSETS:				
	Current Assets:				
1	Cash and Cash Equivalents	2	$17,433	$13,927	
2	Short-Term Investments				
3	Receivables and Patrons' Checks (Net of Allowance for Doubtful Accounts - 2019, $2,577; 2018, $1,589)	2, 3, 9	17,201	16,063	
4	Inventories	2	1,753	1,538	
5	Other Current Assets	4	2,250	2,751	
6	Total Current Assets		38,637	34,279	
7	Investments, Advances, and Receivables	5	1,632	1,874	
8	Property and Equipment - Gross	2, 6	195,549	188,002	
9	Less: Accumulated Depreciation and Amortization	6	(62,124)	(53,002)	
10	Property and Equipment - Net	6	133,425	135,000	
11	Other Assets	2, 7	3,830	3,824	
12	Total Assets		$177,524	$174,977	
	LIABILITIES AND EQUITY:				
	Current Liabilities:				
13	Accounts Payable		$4,705	$8,744	
14	Notes Payable	8	8,000	3,000	
	Current Portion of Long-Term Debt:				
15	Due to Affiliates		0	0	
16	External	8	3,750	4,705	
17	Income Taxes Payable and Accrued				
18	Other Accrued Expenses	2, 9, 10	14,501	15,730	*
19	Other Current Liabilities		6,524	3,669	*
20	Total Current Liabilities	14	37,480	35,848	*
	Long-Term Debt:				
21	Due to Affiliates	9	0	0	
22	External	8	25,477	29,283	
23	Deferred Credits	11	3,931	3,930	
24	Other Liabilities		662	677	
25	Commitments and Contingencies	13	0	0	
26	Total Liabilities	14	67,550	69,738	*
27	Stockholders', Partners', or Proprietor's Equity	14	109,974	105,239	*
28	Total Liabilities and Equity		$177,524	$174,977	

* Prior year amounts have been restated to conform with current year presentation.

The accompanying notes are an integral part of the financial statements.
Valid comparisons cannot be made without using information contained in the notes.

DGMB CASINO, LLC
STATEMENTS OF INCOME

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 AND 2018

(UNAUDITED)
($ IN THOUSANDS)

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)	
	Revenue:				
1	Casino	2, 14	$113,954	$117,659	*
2	Rooms		26,457	27,029	
3	Food and Beverage		18,917	18,736	
4	Other		7,966	8,356	
5	Net Revenue		167,294	171,780	*
	Costs and Expenses:				
6	Casino	2, 14	62,435	64,289	*
7	Rooms, Food and Beverage	14	36,960	37,139	*
8	General, Administrative and Other	2, 12, 14	50,217	47,767	*
9	Total Costs and Expenses		149,612	149,195	*
10	Gross Operating Profit		17,682	22,585	*
11	Depreciation and Amortization	6	9,107	9,559	
	Charges from Affiliates Other than Interest:				
12	Management Fees	9	2,421	2,866	
13	Other				
14	Income (Loss) from Operations	14	6,154	10,160	*
	Other Income (Expenses):				
15	Interest Expense - Affiliates	9	0	0	
16	Interest Expense - External	8	(2,404)	(2,222)	
17	CRDA Related Income (Expense) - Net	5	(1,198)	580	
18	Nonoperating Income (Expense) - Net		125	5,457	
19	Total Other Income (Expenses)		(3,477)	3,815	
20	Income (Loss) Before Taxes		2,677	13,975	*
21	Provision (Credit) for Income Taxes	11	2	1,142	
22	Net Income (Loss)	14	$2,675	$12,833	*

* Prior year amounts have been restated to conform with current year presentation.

The accompanying notes are an integral part of the financial statements.
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DGMB CASINO, LLC
STATEMENTS OF INCOME

FOR THE THREE MONTHS ENDED DECEMBER 31, 2019 AND 2018

(UNAUDITED)
($ IN THOUSANDS)

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)	
	Revenue:				
1	Casino	2	$23,882	$26,861	*
2	Rooms		5,524	6,417	
3	Food and Beverage		4,435	4,635	
4	Other		2,145	1,452	
5	Net Revenue		35,986	39,365	*
	Costs and Expenses:				
6	Casino	2	14,362	16,011	*
7	Rooms, Food and Beverage		8,772	9,056	*
8	General, Administrative and Other	2, 12	12,906	11,637	*
9	Total Costs and Expenses		36,040	36,704	*
10	Gross Operating Profit		(54)	2,661	*
11	Depreciation and Amortization	6	2,334	2,268	
	Charges from Affiliates Other than Interest:				
12	Management Fees	9	306	644	
13	Other				
14	Income (Loss) from Operations		(2,694)	(251)	*
	Other Income (Expenses):				
15	Interest Expense - Affiliates	9	0	0	
16	Interest Expense - External	8	(554)	(603)	
17	CRDA Related Income (Expense) - Net	5	(387)	1,160	
18	Nonoperating Income (Expense) - Net		21	1,061	
19	Total Other Income (Expenses)		(920)	1,618	
20	Income (Loss) Before Taxes		(3,614)	1,367	*
21	Provision (Credit) for Income Taxes	11	0	600	
22	Net Income (Loss)		($3,614)	$767	*

* Prior year amounts have been restated to conform with current year presentation.

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DGMB CASINO, LLC
STATEMENTS OF CHANGES IN PARTNERS', PROPRIETOR'S OR MEMBERS' EQUITY

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 AND 2018

(UNAUDITED)
($ IN THOUSANDS)

Line (a)	Description (b)	Notes	Contributed Capital (c)	Accumulated Earnings (Deficit) (d)	Special Capital Contribution (e)	Total Equity (Deficit) (f)
1	**Balance, December 31, 2017..........**	* 14	$35,078	($24,516)	$84,092	$94,654
2	Net Income (Loss) - 2018..........	* 14		12,833		12,833
3	Capital Contributions.................					0
4	Capital Withdrawals..................					0
5	Partnership Distributions...........					0
6	Prior Period Adjustments...........					0
7	Special Capital Distribution, net				(2,248)	(2,248)
8						0
9						0
10	**Balance, December 31, 2018..........**	* 14	35,078	(11,683)	81,844	105,239
11	Net Income (Loss) - 2019..........			2,675		2,675
12	Capital Contributions.................				3,220	3,220
13	Capital Withdrawals..................					0
14	Partnership Distributions...........					0
15	Prior Period Adjustments...........					0
16	Special Capital Distribution, net				(540)	(540)
17	Contribution Due from Member				(620)	(620)
18						0
19	**Balance, December 31, 2019..........**		$35,078	($9,008)	$83,904	$109,974

The accompanying notes are an integral part of the financial statements.
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DGMB CASINO, LLC
STATEMENTS OF CASH FLOWS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 AND 2018

(UNAUDITED)
($ IN THOUSANDS)

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)	
	CASH FLOWS FROM OPERATING ACTIVITIES:				
29	Net Income (Loss)	14	$2,675	$12,833	*
30	Depreciation and Amortization of Property and Equipment		9,122	9,574	
31	Amortization of Other Assets		(15)	(15)	
32	Amortization of Debt Discount or Premium				
33	Deferred Income Taxes - Current				
34	Deferred Income Taxes - Noncurrent		0	1,140	
35	(Gain) Loss on Disposition of Property and Equipment			0	
36	(Gain) Loss on CRDA-Related Obligations		1,198	(580)	
37	(Gain) Loss from Other Investment Activities			0	
38	(Increase) Decrease in Receivables and Patrons' Checks		(1,914)	(2,275)	
39	(Increase) Decrease in Inventories		(215)	83	
40	(Increase) Decrease in Other Current Assets		(39)	(903)	
41	(Increase) Decrease in Other Assets		(6)	(4)	
42	Increase (Decrease) in Accounts Payable		(4,039)	1,531	
43	Increase (Decrease) in Other Current Liabilities	14	1,696	2,464	*
44	Increase (Decrease) in Other Liabilities		0	0	
45	Decrease in Due from Affiliate / Receivables		776	410	
46					
47	Net Cash Provided (Used) By Operating Activities		$9,239	$24,258	

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)
	ACQUISITION OF PROPERTY AND EQUIPMENT:			
48	Additions to Property and Equipment		($7,547)	($17,094)
49	Less: Capital Lease Obligations Incurred			
50	Cash Outflows for Property and Equipment		($7,547)	($17,094)
	ACQUISITION OF BUSINESS ENTITIES:			
51	Property and Equipment Acquired			
52	Goodwill Acquired			
53	Other Assets Acquired - net			
54	Long-Term Debt Assumed			
55	Issuance of Stock or Capital Invested			
56	Cash Outflows to Acquire Business Entities		$0	$0
	STOCK ISSUED OR CAPITAL CONTRIBUTIONS:			
57	Total Issuances of Stock or Capital Contributions		$0	$0
58	Less: Issuances to Settle Long-Term Debt		0	0
59	Consideration in Acquisition of Business Entities		0	0
60	Cash Proceeds from Issuing Stock or Capital Contributions		$0	$0

* Prior year amounts have been restated to conform with current year presentation.

The accompanying notes are an integral part of the financial statements.

Valid comparisons cannot be made without using information contained in the notes.

DGMB CASINO, LLC
STATEMENTS OF CASH FLOWS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 AND 2018

(UNAUDITED)
($ IN THOUSANDS)

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)	
1	CASH PROVIDED (USED) BY OPERATING ACTIVITIES..		$9,239	$24,258	
	CASH FLOWS FROM INVESTING ACTIVITIES:				
2	Purchase of Short-Term Investments				
3	Proceeds from the Sale of Short-Term Investments				
4	Cash Outflows for Property and Equipment...........................		(7,547)	(17,094)	
5	Proceeds from Disposition of Property and Equipment...........				
6	CRDA Obligations		(2,278)	(2,292)	
7	Other Investments, Loans and Advances made.......................				
8	Proceeds from Other Investments, Loans, and Advances				
9	Cash Outflows to Acquire Business Entities...........................		0	0	
10	CRDA Reimbursement		1,253	1,561	
11	....				
12	Net Cash Provided (Used) By Investing Activities....................		(8,572)	(17,825)	
	CASH FLOWS FROM FINANCING ACTIVITIES:				
13	Proceeds from Short-Term Debt		5,000	3,000	
14	Payments to Settle Short-Term Debt......................................		0	0	*
15	Proceeds from Long-Term Debt		0	0	
16	Costs of Issuing Debt...		239	74	
17	Payments to Settle Long-Term Debt......................................		(5,000)	(5,000)	*
18	Cash Proceeds from Issuing Stock or Capital Contributions...		0	0	
19	Purchases of Treasury Stock...				
20	Payments of Dividends or Capital Withdrawals......................		0	0	
21	Net borrowings from (to) related party		(620)	0	
22	Special Capital Contribution/(Distribution), net		3,220	(2,248)	
23	Net Cash Provided (Used) By Financing Activities...................		2,839	(4,174)	
24	Net Increase (Decrease) in Cash and Cash Equivalents.............		3,506	2,259	
25	Cash and Cash Equivalents at Beginning of Period..................		13,927	11,668	
26	Cash and Cash Equivalents at End of Period............................		$17,433	$13,927	

Line (a)	Description (b)	Notes	2019 (c)	2018 (d)
	CASH PAID DURING PERIOD FOR:			
27	Interest (Net of Amount Capitalized).......................................		$1,996	$1,892
28	Income Taxes..		$2	$542

* Prior year amounts have been restated to conform with current year presentation.

The accompanying notes are an integral part of the financial statements.
Valid comparisons cannot be made without using information contained in the notes.

DGMB CASINO, LLC
SCHEDULE OF PROMOTIONAL EXPENSES AND ALLOWANCES

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019
(UNAUDITED)
($ IN THOUSANDS)

		Promotional Allowances		Promotional Expenses	
Line (a)	Description (b)	Number of Recipients (c)	Dollar Amount (d)	Number of Recipients (e)	Dollar Amount (f)
1	Rooms	189,168	$13,497	0	$0
2	Food	298,690	6,416	402,135	6,489
3	Beverage	814,536	5,464	0	0
4	Travel	0	0	16,431	1,026
5	Bus Program Cash	4,766	571	0	0
6	Promotional Gaming Credits	637,601	27,289	0	0
7	Complimentary Cash Gifts	113,068	5,635	0	0
8	Entertainment	8,820	1,091	718	90
9	Retail & Non-Cash Gifts	0	0	46,466	5,409
10	Parking	0	0	237,961	1,068
11	Other	7,778	117	34,852	867
12	Total	2,074,427	$60,080	738,563	$14,949

FOR THE THREE MONTHS ENDED DECEMBER 31, 2019

		Promotional Allowances		Promotional Expenses	
Line (a)	Description (b)	Number of Recipients (c)	Dollar Amount (d)	Number of Recipients (e)	Dollar Amount (f)
1	Rooms	40,774	$2,920	0	$0
2	Food	84,875	1,616	104,708	1,510
3	Beverage	168,092	1,266	0	0
4	Travel	0	0	3,816	244
5	Bus Program Cash	478	114	0	0
6	Promotional Gaming Credits	105,876	6,572	0	0
7	Complimentary Cash Gifts	19,182	1,171	0	0
8	Entertainment	2,677	243	271	34
9	Retail & Non-Cash Gifts	0	0	10,589	1,283
10	Parking	0	0	50,288	239
11	Other	1,554	30	7,819	192
12	Total	423,508	$13,932	177,491	$3,502

*No item in this category (Other) exceeds 5%.

DGMB CASINO, LLC
STATEMENT OF CONFORMITY, ACCURACY, AND COMPLIANCE

FOR THE QUARTER ENDED DECEMBER 31, 2019

1. I have examined this Quarterly Report.

2. All the information contained in this Quarterly Report has been prepared in conformity with the Division's Quarterly Report Instructions and Uniform Chart of Accounts.

3. To the best of my knowledge and belief, the information contained in this report is accurate.

4. To the best of my knowledge and belief, except for the deficiencies noted below, the licensee submitting this Quarterly Report has remained in compliance with the financial stability regulations contained in N.J.S.A. 5:12-84a(1)-(5) during the quarter.

5/6/2020
Date

Timothy A Ebling

Vice President, CFO
Title

9194-11
License Number

On Behalf of:

DGMB CASINO, LLC
Casino Licensee

DGMB CASINO, LLC
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

1. Basis of Presentation

The accompanying financial statements have been prepared in accordance with the rules and regulations of the New Jersey Division of Gaming Enforcement ("DGE") and include the accounts of DGMB Casino, LLC (the "Company"), a New Jersey limited liability company that was formed on August 30, 2010. The Company currently owns and operates Resorts Casino Hotel ("Resorts"). Resorts is a casino hotel operating in Atlantic City, New Jersey. The Company is wholly owned by DGMB Casino Holding, LLC ("Holding"), a Delaware limited liability company, through a 99.5% direct ownership and a .5 % indirect ownership through DGMB Casino SPE Corp. ("SPE"), a Delaware corporation, which is the managing member of the Company. On October 1, 2012, Holding admitted MGA Gaming NJ, LLC (MGA), a New Jersey limited liability company, as a non-managing member of Holding and 10% owner. MGA then entered into a management agreement for the management of the Company.

2. Summary of Significant Accounting Policies

Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and cash on the casino floor. As of December 31, 2019, amounts held in financial institutions were in excess of FDIC insurance limits

Receivables

Receivables consist primarily of casino, hotel, related party, and other receivables. Accounts receivables are non-interest bearing and are initially recorded at cost.

Allowance for Doubtful Accounts

The Company reserves an estimated amount for receivables that may not be collected. The methodology for estimating the allowance includes using specific reserves and applying various percentages to aged receivables. Historical collection rates are considered, as are customer relationships, in determining specific allowances. As with many estimates, management must make judgments about potential actions by third parties in establishing and evaluating the allowance for doubtful accounts.

Inventories

Inventories, which consist primarily of food, beverage, and operating supplies, are stated at the lower of average cost or net realizable value.

Property and Equipment

Property and Equipment have been recorded at their estimated fair values and useful lives based on the application of purchase accounting in 2010. Additions to land, building, and equipment since the date of acquisition are stated at cost.

The Company capitalizes the costs of improvements that extend the life of the asset and expenses maintenance and repair costs as incurred. Gains or losses on the dispositions of land, buildings, or equipment are included in the determination of income.

Depreciation and amortization is provided using the straight-line method over the shorter of the estimated useful life of the asset or the related lease term, as follows:

Asset Class	Useful Life
Building and improvements	35-40 years
Furniture, fixtures, and equipment	3-7 years

The Company reviews the carrying value of property and equipment for impairment whenever events and changes in circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. If undiscounted expected future cash flows were less than the carrying value, an impairment loss would be recognized equal to an amount by which the carrying value exceeds the fair value of the asset. The factors considered by the Company in performing this assessment include current operating results, trends, and prospects, as well as the effect of obsolescence, demand, competition and other economic factors. No impairment of land, buildings, and equipment has been recognized.

Intangible Assets

Intangible assets, included in other assets in the accompany balance sheets, includes a trade name. The trade name is considered an indefinite-lived intangible asset, is not subject to amortization, but instead is subject to an annual impairment test using the relief-from-royalty method. We perform assessments for impairment of trade name more frequently if impairment indicators exist. If the fair value of an indefinite-lived intangible asset is less than its carrying amount, an impairment loss is recognized equal to the difference. No impairment of intangible assets has been recognized.

Revenue Recognition

As of January 1, 2019, the Company adopted the provisions of FASB Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers*, which provides a comprehensive revenue recognition model for all contracts with customers. The new model requires revenue recognition to depict the transfer of promised goods or services to customers at an amount that reflects the consideration expected to be received in exchange for those goods or services. The Company has adopted Topic 606 using the full retrospective approach and adjusted all prior periods presented. See Note 14 for the adjustment of the prior year financial statements.

The Company's revenue contracts with customers consist of gaming wagers, restaurant and beverage, retail, and other transactions. The transaction price for a gaming wager contract is the difference between gaming wins and losses, not the total amount wagered. Gaming wager contracts involve two performance obligations for those customers earning points under the Company's players' club and a single performance obligation for customers who don't participate in the program. The Company applies a practical expedient by accounting for its gaming contracts on a portfolio basis because such wagers have similar characteristics and the Company reasonably expects the effects on the financial statements of applying the revenue recognition guidance to the portfolio to not differ materially from that which would result if applying the guidance to an individual wagering contract. For purposes of allocating the transaction price in a wagering contract between the wagering performance obligation and the obligation associated with loyalty points earned, the Company allocates an amount to the loyalty credit liability based on the stand-alone selling price of the points earned. An amount is allocated to the gaming wager performance obligation using the residual approach because the stand-alone price for wagers is highly variable and no set established price exists for such wagers. The allocated revenue for gaming wagers is recognized when the wagers occur because all such wagers settle immediately. See Note 15 for additional disclosures regarding the contract and customer-related liabilities.

Restaurant revenue, beverage revenue, retail revenue, and other revenue include: (i) the actual amounts paid for such services (less any amounts allocated to unperformed performance obligations, such as players' club points as described below); (ii) the value of players' club points redeemed for such services; and (iii) the portion of the transaction price allocated to complimentary goods or services provided in conjunction with other revenue-generated activities.

Cashback Liability

The Company provides incentives to its casino customers, based on levels of gaming activity, through its "Cash Back" marketing program. The incentives are in the form of points, which may be redeemed for wagers on slot machines. The Company estimates a liability for outstanding "Cash Back" incentives (those incentives which have been earned, but not redeemed by the customer), adjusted for an estimated redemption factor based on historical results. The ultimate redemption amount resulting from this marketing program could vary from the estimated liability based on actual redemption activity. The amount is recorded as a reduction in revenue in the statements of income. At December 31, 2019 and 2018, the "Cash Back" liability was $171,000 and is included in other accrued expenses in the accompanying balance sheets.

Bankable Complimentaries

The Company customer loyalty program offers incentives to gaming customers at Resorts. Under the program, customers are able to accumulate, or bank, comp dollars over time that they may redeem at their discretion under the terms of the program. The comp dollars balance will be forfeited if the customer does not use their player card and earn points over a designated period from the time they were first earned. Because of the customer's ability to bank the comp dollars, the Company accrues the expense of the comp dollars as they are earned, after consideration of estimated breakage for points that will not be redeemed. The estimated cost to provide comp dollars is included in casino expense on the Company's statements of income. To arrive at the estimated cost associated with comp dollars, estimates and assumptions are made regarding the marginal costs of the benefits provided, breakage rates and the mix of goods and services for which comp dollars will be redeemed. At December 31, 2019 and 2018, the bankable complimentary liability was $1.4 million and $1.8 million, respectively and is included in other accrued expenses in the accompanying balance sheets.

Fair Value of Financial Instruments

The fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties. The carrying amount of receivables and all current liabilities approximates fair value due to their short-term nature. The carrying amount of the note payable approximates fair value as the interest rate is variable and the Company's credit worthiness has not changed since issuing such note.

Advertising

Advertising costs are expensed as incurred. Advertising expenses were $935,000 and $934,000 for the three months ended December 31, 2019 and 2018, respectively, and $4.3 million and $4.4 million for the twelve months ended December 31, 2019 and 2018, respectively. Advertising expenses are included in general, administrative, and other expenses in the accompanying statements of income.

Gaming Tax

The Company remits to the State of New Jersey a tax equal to 8% of gross gaming revenue. Gaming tax expense was $2.7 million and $3.1 million for the three months ended December 31, 2019 and 2018, respectively, and $12.4 million and $13.0 million for the twelve months ended December 31, 2019 and 2018, respectively. Gaming tax is included in casino expenses in the accompanying statements of income.

Multiemployer Benefit Plans

Certain employees of the Company are covered by union sponsored, collectively bargained, health and welfare plans. The contributions for these plans totaled $2.1 million and $2.1 million for the three months ended December 31, 2019 and 2018, respectively and $9.0 million and $8.5 million for the twelve months ended December 31, 2019 and 2018, respectively, and were included in total costs and expenses in the accompanying statements of income.

The Company contributes to a number of multiemployer defined benefit pension plans under the terms of collective-bargaining agreements that cover its union-represented employees. The risks of participating in these multiemployer plans are different from a single-employer plan in the following aspects. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers. If the Company chooses to stop participating in some of its multiemployer plans, the Company may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

Income Taxes

The Company is treated as a partnership for federal income tax purposes; therefore, federal income taxes are the responsibility of Holding and SPE. In New Jersey, casino partnerships are subject to state income taxes under the Casino Control Act; therefore, the Company is required to record New Jersey state income taxes.

Deferred tax assets and liabilities represent the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of a change in existing tax rates is recognized as an increase or decrease to the tax provision in the period that includes the enactment date. The Company recognizes interest and penalties accrued related to unrecognized tax benefits in the provision for income taxes.

The Company recognizes deferred tax assets to the extent that the Company believes that these assets are more likely than not to be realized. In making such a determination, the Company considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If the Company determines that it would be able to realize net deferred tax assets in the future in excess of their recorded amount, an adjustment to the deferred tax asset valuation allowance would be made, which would reduce the provision for income taxes.

The Company records uncertain tax positions in accordance with ASC 740 - *Income Taxes* on the basis of a two-step process in which (1) determine whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more-likely-than-not recognition threshold, recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States ("GAAP") requires that the Company make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Recent Accounting Pronouncements

Accounting Standards Update 2014-09, Revenue from Contracts with Customers (Topic 606)

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which supersedes the revenue recognition requirements in ASC Topic 605, *Revenue Recognition*. This ASU is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The ASU also requires additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments and assets recognized from costs incurred to obtain or fulfill a contract. The ASU is effective for fiscal years beginning after December 15, 2018, using one of two retrospective application methods. The Company has determined it will adopt this ASU on January 1, 2019 using the full retrospective method, which will require restatement of each prior reporting period to be presented. The Company has concluded that the most significant impact resulting from the adoption of ASC 606 will be a change in the reporting of rewards earned and redeemed by our customers under our loyalty programs. Currently, when a customer redeems their loyalty program points, the Company records non-gaming complimentary revenue, with a corresponding deduction for promotional allowance. Under the new accounting standard, points earned by our customers as a result of their gaming activity will create a separate performance obligation, which will require the allocation of a portion of the gaming revenue to that obligation. Under ASC 606, when the customer redeems the points and the performance obligation is fulfilled by the Company, revenue will be recognized in the venue that provides the goods or services (for example, hotel, food, beverage, or other). Further, the loyalty program liabilities, which are currently measured at the estimated cost of the benefits, will be measured at the expected retail value of the points under ASC 606. In addition, adjustments resulting from the implementation of ASC 606 will require reclassifications between gaming revenue and promotional allowances. The primary impact of these reclassifications will be a reduction in gaming revenue by the approximate amount of previously reported promotional allowances, but will not materially change the amount of net revenues.

Accounting Standards Update 2015-17, Balance Sheet Classification of Deferred Taxes

In November 2015, the FASB issued ASU 2015-17, which requires that deferred tax liabilities and assets be presented in the balance sheet as noncurrent. The ASU is effective for financial statements issued for annual periods and interim periods within those annual periods beginning after December 15, 2016 and early adoption is permitted. The Company adopted this ASU during the year ended December 31, 2017.

Accounting Standards Update 2015-11, Simplifying the Measurement of Inventory

In July 2015, the FASB issued ASU No. 2015-11, which amends FASB ASU Topic 330, Inventory. This ASU requires entities to measure inventory at the lower of cost or net realizable value and eliminates the option that currently exists for measuring inventory at market value. Net realizable value is the estimated selling prices in the ordinary course of business, less reasonable predictable costs of completion, disposal, and transportation. This ASU is effective for fiscal years beginning after December 15, 2016. This ASU should be applied prospectively with earlier application permitted as of the beginning of an interim period or annual reporting period. The Company adopted this ASU during the year ended December 31, 2017.

Accounting Standards Update 2016-02, Leases

In February 2016, the FASB issued guidance, which requires companies to generally recognize on the balance sheet operating and financing lease liabilities and corresponding right-of-use assets. This guidance is effective for fiscal years beginning after December 15, 2019 and interim periods within fiscal years beginning after December 15, 2020, with early adoption permitted. The Company is evaluating the impact of the adoption of this guidance on the financial statements and footnote disclosures.

Accounting Standards Update 2016-15, Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments (a consensus of the Emerging Issues Task Force)

In August 2016, the FASB issued guidance intended to reduce diversity in practice in how certain transactions are classified in the statement of cash flows, specifically clarifying the guidance on eight cash flow issues. The effective date is for fiscal years beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019. The Company is evaluating the impact of the adoption on the financial statements and footnote disclosures.

3. Receivables

Components of receivables were as follows at December 31, (in thousands):

	2019	2018
Gaming	$ 7,254	$ 5,345
Less: allowance for doubtful accounts	(2,289)	(1,283)
	4,965	4,062
Non-gaming:		
Hotel and related	1,422	1,634
Less: allowance for doubtful accounts	(288)	(306)
EDA Fund Receivable	0	467
Tenant Receivable	384	512
Intercompany	7,104	7,880
Other	3,614	1,814
	12,856	12,001
Receivables, net	$ 17,201	$ 16,063

4. Other Current Assets

Components of other current assets were as follows at December 31, (in thousands):

	2019	2018
Prepaid insurance	$ 675	$ 626
Prepaid casino license	385	373
Prepaid maintenance agreements	781	500
Prepaid sewer	95	95
Prepaid miscellaneous	246	334
Other prepaid expenses and current assets	68	823
Other prepaid expenses and current assets	$ 2,250	$ 2,751

5. Investments, Advances and Receivables

The New Jersey Casino Control Act provides, among other things, for an assessment of licensee equal to 1.25% of the Company's gross gaming revenues in lieu of an investment alternative tax equal to 2.5% of gross gaming revenues. The Company may satisfy this investment obligation by investing in qualified eligible direct investments, by making qualified contributions or by depositing funds with the Casino Reinvestments Development Authority ("CRDA"). Funds deposited with the CRDA may be used to purchase bonds designated by the CRDA or, under certain circumstances, direct investments in approved CRDA projects may be donated to the CRDA or effective 2017, be used to fund the Payment in Lieu of Taxes Program ("the PILOT"). CRDA bonds have terms up to 50 years and bear interest at below-market rate.

Components of investments, advances and receivables were as follows at December 31, (in thousands):

	2019	2018
Deposits, net of valuation allowance for $201 and $535 at December 31, 2019 and 2018, respectively	401	1,393
CRDA Bonds, net of valuation allowance for $6,443 and $7,508 at December 31, 2019 and 2018, respectively	1,231	481
	$ 1,632	$ 1,874

The Company records expense to operations to reflect the estimated net realizable value of its CRDA investment. Such expenses to operations were $387,000 and ($1,160,000) for the three months ended December 31, 2019 and 2018, respectively, and $1,198,000 and ($580,000) for the twelve months ended December 31, 2019 and 2018, respectively. CRDA expense is included in other income (expenses) in the accompanying statements of income.

The funds on deposit are held in an interest-bearing account by the CRDA. Initial obligation deposits are marked down by approximately 33% to reflect their future value to the Company. Once CRDA Bonds are issued, they are recorded at a discount to approximate fair value. We have concluded that the bonds are classified as held-to-maturity since the Company has the ability and the intent to hold these bonds to maturity and under the CRDA, the Company is not permitted to do otherwise.

After the initial determination of fair value, the Company analyzes the recoverability of the CRDA Bonds on a quarterly basis and its effect on reported amount based upon the ability and likelihood of bonds to be repaid. When considering recoverability of the CRDA Bonds, the Company considers the relative credit-worthiness of each borrower, historical collection experience and other information received from the CRDA. If indications exist that the amount expected to be recovered is less than its carrying value, additional valuation allowances will be recorded. During 2018, the Company received a bond redemption totaling approximately $4.2 million, which is included in non-operating income on the accompanying statements of income.

On May 27, 2016, the New Jersey legislature enacted Senate Bill S1715, which implements the PILOT. Beginning calendar year 2017, casino property owners will fulfill their financial obligations to all local governments serving Atlantic City thereby exempting casino gaming properties from ad valorem property taxation by the City of Atlantic City. The PILOT will have an impact on, among other things, the disposition of future CRDA payments by reallocating the majority of casino investment alternative tax (IAT) receipts collected by the CRDA to Atlantic City for the purpose of paying debt service on municipal bonds issued prior to the effective date of the Bill until December 31, 2026. IAT revenues pledged for the payment of bonds issued by the CRDA, or any bonds issued to refund those bonds, or otherwise contractually obligated by the CRDA prior to the effective date of the bill, are excluded from the reallocation. As a result of the PILOT, any CRDA contributions not previously committed by the CRDA will be expensed.

In October, 2014, the Company applied to CRDA for financial assistance in the form of a direct investment grant in the amount of $9.4 million for the construction of an approximately 12,533 square foot meeting space expansion project ("Meeting Space Component") with an estimated budget of $4.7 million and renovation of 310 bathrooms ("Hotel Room Component"), also with an estimated budget of $4.7 million, which application was approved by CRDA in December, 2014. In or about March, 2015 the Company requested modification to the project to allow the Company to forgo proceeding with the Hotel Room Component unless future Investment Alternative Tax revenues are available to the Company to fund the Hotel Room Component as contemplated by the original application. The Meeting Space Component was completed in August 2015 and the Hotel Room Component was completed in April 2018.

6. Property and Equipment

Components of property and equipment, net were as follows at December 31, (in thousands):

		2019		2018
Land	$	12,856	$	11,842
Hotels and other buildings		123,376		119,469
Furniture, fixtures and equipment		55,573		52,857
Construction in progress		3,744		3,834
		195,549		188,002
Less: accumulated depreciation		(62,124)		(53.002)
Net property and equipment	$	133,425	$	135,000

Depreciation expense was $2.3 million and $2.3 million for the three months ended December 31, 2019 and 2018, respectively, and $9.1 million and $9.6 million for the twelve months ended December 31, 2019 and 2018, respectively. Depreciation expense is included in depreciation and amortization in the accompanying statements of income.

7. Intangible Assets

Intangible assets, included in other assets in the accompanying balance sheets, includes a trade name valued at $3.3 million on December 31, 2019 and 2018, respectively. The trade name is deemed to have an indefinite life.

8. Debt

On December 21, 2017 the Company entered into a five- year $60 million variable rate credit facility with Key Bank ("Key Bank 60") consisting of a $40 million term loan, a $10 million line of credit and an option for an additional $10 million term loan. The credit facility requires the Company to receive approval for individual borrowings as well as comply with various covenants. The term loan has a first lien on all assets of the Company. Interest is due monthly at LIBOR plus 2.50% (rate is variable between a range of 2.25% - 2.75% depending on a quarterly ratio test) with quarterly principal payments of $1.25 million and a balloon payment due December 21, 2022. In March 2020, the Company amended their credit facility with Key Bank, which deferred their scheduled 1st quarter 2020 principal payment to be payable with the balloon payment due December 21, 2022. All other monthly interest and quarterly principal payments have been made as required. As of December 31, 2019, there was $30 million outstanding on the term loan and $8 million outstanding on the line of credit. The Company was in compliance with all covenants at December 31, 2019.

9. Related Party Transactions

Holding entered into the First Amendment to the Second Amended and Restated Limited Liability Company Agreement effective January 1, 2017 that, among other things, converted the loans and related interest to a class of equity referred to as special capital contribution.

On October 1, 2012, the Company entered into an agreement with MGA whereby MGA would manage and operate Resorts Casino Hotel (the "Management Agreement") for a minimum term of five years. MGA is compensated for its services under the Management Agreement with a base fee calculated as a percentage of net revenues and paid on a monthly basis. The Management Agreement also allows for an incentive fee paid annually based on annual EBITDA results as defined in the Management Agreement. The Management Agreement was amended effective January 1, 2020, which, among other things, extended the minimum term to December 31, 2024. The Company recorded $306,000 and $644,000 for the three months ended December 31, 2019 and 2018, respectively, and $2.4 million and $2.9 million for the twelve months ended December 31, 2019 and 2018, respectively in base and incentive fees related to the Management Agreement. As of December 31, 2019 and 2018, there was $2.5 million and $3.0 million respectively, of accrued incentive fees on the accompanying balance sheets.

An affiliate of the Company with the same ownership, Resorts Digital Gaming, LLC, operates real money online gaming in New Jersey under an Internet Gaming Permit issued to the Company. The Company provides Resorts Digital Gaming, LLC with administrative services such as payroll, accounting, risk management, legal, treasury, and information systems in return for a fee pursuant to a Shared Services Agreement. The Company allocated $785,000 in 2019 and 2018, as a result of this agreement with Resorts Digital Gaming, LLC. Agreements with TSG Services US Limited (formerly Rational Services Limited) (“Rational”) and NYX Digital Gaming (USA) LLC (formerly Sportech-NYX Gaming, LLC) (“NYX”) and the Company were assigned to Resorts Digital Gaming, LLC, which qualifies as an “Affiliated Company” as that is a defined term in each of the agreements and the Company has executed all documents required in to effectuate the assignment in 2015.

In addition, on November 9, 2018, the Company entered into a sports book agreement with Crown NJ Gaming, Inc., a Delaware corporation, d/b/a/ DraftKings (“DraftKings”), whereby the Company licensed said third party to operate a retail sports book at Resorts Casino Hotel, known as “DraftKings Sports Book at Resorts” utilizing the Sports Wagering License of affiliate Resorts Digital Gaming, LLC.

Amounts due from Resorts Digital Gaming, LLC totaled $7.1 million and $7.9 million at December 31, 2019 and 2018, respectively, and are included in due from affiliate on the accompanying balance sheets.

10. Other Accrued Expenses

Components of other accrued expenses were as follows at December 31, (in thousands):

	2019	2018
Payroll and related costs	$ 5,898	$ 5,852
Capital liability	8	108
Unredeemed incentives	3,174	4,008
Management Fees	2,486	3,303
Utilities	302	326
Guest claims	353	176
Regulatory and state taxes	1,247	497
Other	1,033	1,459
	$ 14,501	$ 15,730

11. Income Taxes

The Company is subject to the State of New Jersey Income Tax and, as noted above, is not subject to federal income taxes. The Company is required to file a New Jersey consolidated return with other affiliates that conduct business with the casino. We calculate the provision for income taxes by using a “separate return” method. Under this method, we are assumed to file a separate return with the tax authority, thereby reporting our taxable income or loss and paying the applicable tax to or receiving the appropriate refund without our affiliates. Our current provision reflects the amount of tax payable or refundable based on a hypothetical, current-year separate return. We provide deferred taxes on temporary differences and on any carryforwards that we could claim on our hypothetical separate return and assess the need for a valuation allowance based on our projected separate return results.

The components of income taxes for the years ended December 31, 2019 and 2018 were as follows (in thousands):

		2019		2018
Current	$	2	$	2
Deferred		0		1,140
Income tax benefit (provision)	$	2	$	1,142

The differences between income taxes expected at the New Jersey statutory income tax rate of 9% and the reported income tax provision is the Company's valuation allowance on the deferred tax asset.

The Company's deferred tax assets and liabilities as of December 31, 2019 and 2018 were as follows (in thousands):

		2019		2018
Total deferred tax assets	$	5,717	$	5,727
Total deferred tax liabilities		(7,402)		(7,099)
Valuation allowance		(2,246)		(2,558)
Total deferred tax liability, net	$	(3,931)	$	(3,930)

12. Leases

Operating Leases –

The Company leases real estate and equipment for use in its business through operating leases. Future minimum rental commitments for non-cancelable leases, including renewal options and capital leases, as of December 31, 2019, are as follows (in thousands):

Years Ending December 31,		Operating Lease Obligations
2020	$	330
2021		330
2022		330
2023		330
2024		330
Thereafter		11,773
	$	13,423

Scheduled rent increases are expensed on a straight-line basis primarily over the life of the applicable lease. Rental expense, including short-term rentals of gaming equipment and billboards, totaled $4.2 million and $4.2 million for the years ended December 31, 2019 and 2018, respectively and is included in general, administrative and other of the accompanying statements of income.

The Company rents space in its facility to third party tenants that sell retail and food and beverage products that complement the Company's offerings. Third party tenant income totaled $3.4 million and $3.3 million for the years ended December 31, 2019 and 2018, respectively and is included in other revenue of the accompanying statements of income.

Future minimum rental income for non-cancellable leases, including renewal options as of December 31, 2019, were as follows:

Years Ending December 31,		Rental Income
2020	$	2,370
2021		2,370
2022		2,370
2023		1,204
Thereafter		0
	$	8,314

13. Commitments and Contingencies

Litigation

There are other various claims and legal actions arising in the ordinary course of business, which can be categorized as routine business litigation, such as, without limitation, negligence, workers compensation and employment claims. In the opinion of management, these matters will not have a material effect on the Company's financial position or results of operations.

Commitments

All the Atlantic City casino properties ("AC Industry") and the CRDA were required by law to enter into an agreement with the Atlantic City Alliance (the "ACA") to provide funding to subsidize Atlantic City casino marketing. This agreement was signed on November 2, 2011 and expired on December 31, 2016. The agreement provided that in exchange for funding the ACA would create and implement a marketing plan for the AC Industry. As part of the agreement, the AC Industry provided an initial deposit of $5.0 million as of December 31, 2011 and was required to continue to pay $30.0 million annually for the term of the agreement. Each payment was allocated to the AC Industry based on each casino's prorated share of gross gaming revenues from the preceding period. In November 2014, the ACA board voted unanimously to request the state legislature to disband the ACA in light of then pending legislation to divert the Industry's combined $30.0 million yearly ACA contributions to fund a portion of the city's budget in addition to the PILOT payments required of casino licensees.

As stated above in Note 5, on May 27, 2016, the New Jersey legislature enacted Senate Bill S1715, which implemented the PILOT program. The legislation permits CRDA to cancel the agreement with casino licensees removing the obligation to fund the functions that were previously supported by their contributions to the ACA and diverted the future payments to the PILOT program which were an industry combined $10 million for calendar year 2018 and $5 million for calendar year 2019.

The Company pays a guaranteed minimum payment of $1.0 million per year to Margaritaville of Atlantic City, LLC, ("Margaritaville") a subsidiary of Margaritaville Enterprises, LLC, an owner, operator and licensor of multiple Margaritaville restaurants in the United States. In addition, the Company may pay up to $2.0 million additional per year if annual gross revenues exceed certain thresholds.

14. Adoption of Accounting Standards Codification Topic 606

As disclosed in Note 2, the Company adopted the provisions of FASB Accounting Standards Codification Topic 606, Revenue from Contracts with Customers, as of January 1, 2019 with retrospective application to the prior periods presented. Following is a summary of the effects of the change in accounting policy in the Company's December 31, 2018 financial statements

Effect of Adopting New Revenue Recognition Standard - Balance Sheet

	As Previously Reported	Change in Accounting Principle	As Adjusted
As of December 31, 2018			
Accrued expenses and other current liabilities	$ 17,341	$ 2,058	$ 19,399
Current liabilities	33,790	2,058	35,848
Total liabilities	67,680	2,058	69,738
Members' Equity	107,297	(2,058)	105,239

Effect of Adopting New Revenue Recognition Standard - Statement of Income

	As Previously Reported	Change in Accounting Principle	As Adjusted
Year ended December 31, 2018			
Casino revenues	$ 117,610	$ 49	$ 117,659
Casino expenses	84,405	(20,116)	64,289
Rooms, Food and Beverage expenses	12,715	24,424	37,139
General, Administrative and Other expenses	52,075	(4,308)	47,767
Income from Operations	10,111	49	10,160
Net Income	12,784	49	12,833

Effect of Adopting New Revenue Recognition Standard - Statement of Members' Equity

	As Previously Reported	Change in Accounting Principle	As Adjusted
Year ended December 31, 2018			
Beginning Members' Equity	$ 96,761	$ (2,107)	$ 94,654
Net Income	12,784	49	12,833
Ending Members' Equity	107,297	(2,058)	105,239

Effect of Adopting New Revenue Recognition Standard - Statement of Cash Flows

	As Previously Reported	Change in Accounting Principle	As Adjusted
Year ended December 31, 2018			
Net income	$ 12,784	$ 49	$ 12,833
Other current liabilities	2,513	(49)	2,464

15. Contract and Customer-Related Liabilities

There may be a difference between the timing of cash receipts from the customer and the recognition of revenue, resulting in a contract or customer-related liability. The Company generally has two type of liabilities related to contracts with customers: (1) loyalty credit obligations, which represents the deferred allocation of revenue relating to the loyalty points and comps earned, as discussed above and (2) customer-related liabilities, which is primarily the outstanding E-tickets generated by slot machine play that represents amounts owed to the customer once tickets are exchanged. These liabilities are generally expected to be recognized as revenue within one year of being earned and are recorded within "Accrued expenses and other current liabilities" on the Company's balance sheets. The following table summarizes the activity related to contract and customer-related liabilities:

	Loyalty Credit Obligation		Customer-Related Liablities	
	2019	2018	2019	2018
Balance at January 1	$ 4,009	$ 3,885	$ 1,646	$ 1,009
Balance at December 31	3,174	4,008	1,404	1,646
Increase/(decrease)	$ (835)	$ 124	$ (242)	$ 637

16. Subsequent Events

Subsequent to year-end, the Company has been negatively impacted by the effects of the world-wide coronavirus pandemic. The Company is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the Company's financial position is not known.

DGMB CASINO, LLC

ANNUAL FILINGS

FOR THE PERIOD DECEMBER 31, 2019

SUBMITTED TO THE
DIVISION OF GAMING ENFORCEMENT
OF THE
STATE OF NEW JERSEY

OFFICE OF FINANCIAL INVESTIGATIONS
REPORTING MANUAL

DGMB CASINO, LLC

ANNUAL SCHEDULE OF RECEIVABLES AND PATRONS' CHECKS

FOR THE YEAR ENDED DECEMBER 31, 2019

(UNAUDITED)
($ IN THOUSANDS)

ACCOUNTS RECEIVABLE BALANCES				
Line (a)	Description (b)	Account Balance (c)	Allowance (d)	Accounts Receivable (Net of Allowance) (e)
	Patrons' Checks:			
1	Undeposited Patrons' Checks...............................	$3,651		
2	Returned Patrons' Checks....................................	3,603		
3	Total Patrons' Checks..	7,254	$2,289	$4,965
4	Hotel Receivables..	1,806	288	$1,518
	Other Receivables:			
5	Receivables Due from Officers and Employees....	-		
6	Receivables Due from Affiliates...........................	7,104		
7	Other Accounts and Notes Receivables................	3,614		
8	Total Other Receivables....................................	10,718		$10,718
9	Totals (Form DGE-205)...	$19,778	$2,577	$17,201

UNDEPOSITED PATRONS' CHECKS ACTIVITY		
Line (f)	Description (g)	Amount (h)
10	Beginning Balance (January 1)...	$3,489
11	Counter Checks Issued..	89,091
12	Checks Redeemed Prior to Deposit..	(68,149)
13	Checks Collected Through Deposits..	(17,078)
14	Checks Transferred to Returned Checks..	(3,528)
15	Other Adjustments..	(174)
16	Ending Balance..	$3,651
17	"Hold" Checks Included in Balance on Line 16..	0
18	Provision for Uncollectible Patrons' Checks..	$2,289
19	Provision as a Percent of Counter Checks Issued...	2.6%

DGMB CASINO, LLC
ANNUAL EMPLOYMENT AND PAYROLL REPORT *

AT DECEMBER 31, 2019

($ IN THOUSANDS)

Line (a)	Department (b)	Number of Employees (c)	Salaries and Wages Other Employees (d)	Salaries and Wages Officers & Owners (e)	Salaries and Wages Totals (f)
	CASINO:				
1	Table and Other Games	401			
2	Slot Machines	45			
3	Administration	10			
4	Casino Accounting	75			
5	Simulcasting	0			
6	Other	0			
7	Total - Casino	531	$11,391		$11,391
8	ROOMS	203	5,050		5,050
9	FOOD AND BEVERAGE	481	9,060		9,060
10	GUEST ENTERTAINMENT	96	1,183		1,183
11	MARKETING	114	5,128		5,128
12	OPERATION AND MAINTENANCE	173	4,052		4,052
13	Executive Office	15	3,844		3,844
14	Accounting and Auditing	39	1,687		1,687
15	Security	145	4,506		4,506
16	Other Administrative and General	45	4,873		4,873
17	OTHER OPERATED DEPARTMENTS:				0
18					0
19					0
20					0
21					0
22					0
23	TOTALS - ALL DEPARTMENTS	1,842	$50,774	$0	$50,774

* Includes employees of Resorts Digital Gaming, LLC