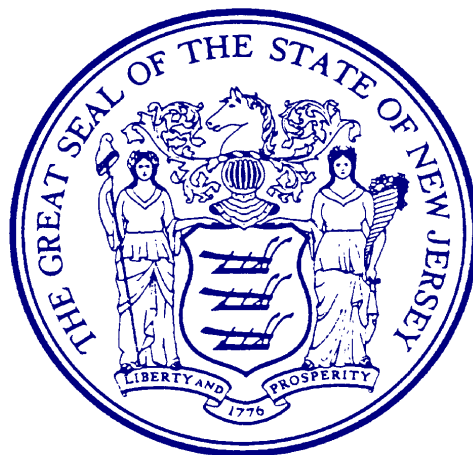


**CIE NEW JERSEY, LLC
QUARTERLY REPORT**

FOR THE QUARTER ENDED DECEMBER 31, 2020

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



**OFFICE OF FINANCIAL INVESTIGATIONS
REPORTING MANUAL**

CIE NEW JERSEY, LLC

BALANCE SHEETS

AS OF DECEMBER 31, 2020 AND 2019

(UNAUDITED)
(\$ IN THOUSANDS)

Amended 7/27/21

Line (a)	Description (b)	Notes	2020 (c)	2019 (d)
	<u>ASSETS:</u>			
	Current Assets:			
1	Cash and Cash Equivalents.....		\$40,829	\$20,599
2	Short-Term Investments.....		0	0
3	Receivables and Patrons' Checks (Net of Allowance for Doubtful Accounts - 2018, \$0 ; 2017, \$0).....		2,193	2,039
4	Inventories		0	0
5	Other Current Assets.....		922	673
6	Total Current Assets.....		43,944	23,311
7	Investments, Advances, and Receivables.....		0	0
8	Property and Equipment - Gross.....		117	1,111
9	Less: Accumulated Depreciation and Amortization.....		0	(1,061)
10	Property and Equipment - Net.....		117	50
11	Other Assets.....		581	773
12	Total Assets.....		\$44,642	\$24,134
	<u>LIABILITIES AND EQUITY:</u>			
	Current Liabilities:			
13	Accounts Payable.....		\$1,951	\$1,346
14	Notes Payable.....		0	0
	Current Portion of Long-Term Debt:			
15	Due to Affiliates.....		0	0
16	External.....		0	0
17	Income Taxes Payable and Accrued.....		0	0
18	Other Accrued Expenses.....		11,095	6,060
19	Other Current Liabilities.....		15,218	8,878
20	Total Current Liabilities.....		28,264	16,284
	Long-Term Debt:			
21	Due to Affiliates.....		0	0
22	External.....		0	0
23	Deferred Credits		0	0
24	Other Liabilities.....		434	802
25	Commitments and Contingencies.....		0	0
26	Total Liabilities.....		28,698	17,086
27	Stockholders', Partners', or Proprietor's Equity.....		15,944	7,048
28	Total Liabilities and Equity.....		\$44,642	\$24,134

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

CIE NEW JERSEY, LLC

STATEMENTS OF INCOME

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020 AND 2019

(UNAUDITED)
(\$ IN THOUSANDS)

Line (a)	Description (b)	Notes	2020 (c)	2019 (d)
	Revenue:			
1	Casino.....		\$62,380	\$38,585
2	Rooms.....		0	0
3	Food and Beverage.....		0	0
4	Other.....		2,670	2,009
5	Net Revenue.....		65,050	40,594
	Costs and Expenses:			
6	Casino.....		35,251	21,274
7	Rooms, Food and Beverage.....		0	0
8	General, Administrative and Other.....		9,860	5,594
9	Total Costs and Expenses.....		45,111	26,868
10	Gross Operating Profit.....		19,939	13,726
11	Depreciation and Amortization.....		38	42
	Charges from Affiliates Other than Interest:			
12	Management Fees.....		0	0
13	Other.....		1,926	1,585
14	Income (Loss) from Operations.....		17,975	12,099
	Other Income (Expenses):			
15	Interest Expense - Affiliates.....		0	0
16	Interest Expense - External.....		0	0
17	CRDA Related Income (Expense) - Net.....		(674)	(1,389)
18	Nonoperating Income (Expense) - Net.....		0	0
19	Total Other Income (Expenses).....		(674)	(1,389)
20	Income (Loss) Before Taxes		17,301	10,710
21	Provision (Credit) for Income Taxes.....		0	0
22	Net Income (Loss).....		\$17,301	\$10,710

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

CIE NEW JERSEY, LLC

STATEMENTS OF INCOME

FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

(UNAUDITED)
(\$ IN THOUSANDS)

Line (a)	Description (b)	Notes	2020 (c)	2019 (d)
	Revenue:			
1	Casino.....		\$15,996	\$8,937
2	Rooms.....		0	0
3	Food and Beverage.....		0	0
4	Other.....		848	670
5	Net Revenue.....		16,844	9,607
	Costs and Expenses:			
6	Casino.....		10,409	5,169
7	Rooms, Food and Beverage.....		0	0
8	General, Administrative and Other.....		2,859	1,573
9	Total Costs and Expenses.....		13,268	6,742
10	Gross Operating Profit.....		3,576	2,865
11	Depreciation and Amortization.....		7	11
	Charges from Affiliates Other than Interest:			
12	Management Fees.....		0	0
13	Other.....		456	347
14	Income (Loss) from Operations.....		3,113	2,507
	Other Income (Expenses):			
15	Interest Expense - Affiliates.....		0	0
16	Interest Expense - External.....		0	0
17	CRDA Related Income (Expense) - Net.....		833	(334)
18	Nonoperating Income (Expense) - Net.....		0	0
19	Total Other Income (Expenses).....		833	(334)
20	Income (Loss) Before Taxes		3,946	2,173
21	Provision (Credit) for Income Taxes.....		0	0
22	Net Income (Loss).....		\$3,946	\$2,173

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

CIE NEW JERSEY, LLC

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

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019
AND THE TWELVE MONTHS ENDED DECEMBER 31, 2020

(UNAUDITED)
(\$ IN THOUSANDS)

Line (a)	Description (b)	Notes	Contributed Capital (c)	Accumulated Earnings (Deficit) (d)	 (e)	Total Equity (Deficit) (f)
1	Balance, December 31, 2018.....		\$0	\$5,095	\$0	\$5,095
2	Net Income (Loss) - 2018.....			10,710		10,710
3	Capital Contributions.....					0
4	Capital Withdrawals.....					0
5	Partnership Distributions.....					0
6	Prior Period Adjustments.....					0
7	Distribution to Member			(8,757)		(8,757)
8						0
9						0
10	Balance, December 31, 2019.....		0	7,048	0	7,048
11	Net Income (Loss) - 2019.....			17,301		17,301
12	Capital Contributions.....			5,361		5,361
13	Capital Withdrawals.....					0
14	Partnership Distributions.....					0
15	Prior Period Adjustments.....			257		257
16	Distribution to Member			(14,023)		(14,023)
17						0
18						0
19	Balance, December 31, 2020.....		\$0	\$15,944	\$0	\$15,944

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

CIE NEW JERSEY, LLC

STATEMENTS OF CASH FLOWS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020 AND 2019

(UNAUDITED)
(\$ IN THOUSANDS)

Line (a)	Description (b)	Notes	2020 (c)	2019 (d)
1	CASH PROVIDED (USED) BY OPERATING ACTIVITIES..		\$28,684	\$13,370
	CASH FLOWS FROM INVESTING ACTIVITIES:			
2	Purchase of Short-Term Investments		0	0
3	Proceeds from the Sale of Short-Term Investments		0	0
4	Cash Outflows for Property and Equipment.....		0	(12)
5	Proceeds from Disposition of Property and Equipment.....		0	0
6	CRDA Obligations		0	0
7	Other Investments, Loans and Advances made.....		0	0
8	Proceeds from Other Investments, Loans, and Advances		0	100
9	Cash Outflows to Acquire Business Entities.....		0	0
10	Acquisition of intangible assets - gaming rights		0	0
11				
12	Net Cash Provided (Used) By Investing Activities.....		0	88
	CASH FLOWS FROM FINANCING ACTIVITIES:			
13	Proceeds from Short-Term Debt		0	0
14	Payments to Settle Short-Term Debt.....		0	0
15	Proceeds from Long-Term Debt		0	0
16	Costs of Issuing Debt.....		0	0
17	Payments to Settle Long-Term Debt.....		0	0
18	Cash Proceeds from Issuing Stock or Capital Contributions...		0	0
19	Purchases of Treasury Stock.....		0	0
20	Payments of Dividends or Capital Withdrawals.....		0	0
21	Net Distribution to Member		(8,454)	(8,757)
22				
23	Net Cash Provided (Used) By Financing Activities.....		(8,454)	(8,757)
24	Net Increase (Decrease) in Cash and Cash Equivalents.....		20,230	4,701
25	Cash and Cash Equivalents at Beginning of Period.....		20,599	15,898
26	Cash and Cash Equivalents at End of Period.....		\$40,829	\$20,599
	CASH PAID DURING PERIOD FOR:			
27	Interest (Net of Amount Capitalized).....		\$0	\$0
28	Income Taxes.....		\$0	\$0

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

CIE NEW JERSEY, LLC

STATEMENTS OF CASH FLOWS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020 AND 2019

(UNAUDITED)

(\$ IN THOUSANDS)

Line (a)	Description (b)	Notes	2020 (c)	2019 (d)
	CASH FLOWS FROM OPERATING ACTIVITIES:			
29	Net Income (Loss).....		\$17,301	\$10,710
30	Depreciation and Amortization of Property and Equipment...		38	42
31	Amortization of Other Assets.....		193	180
32	Amortization of Debt Discount or Premium.....		0	0
33	Deferred Income Taxes - Current		0	0
34	Deferred Income Taxes - Noncurrent		0	0
35	(Gain) Loss on Disposition of Property and Equipment.....		0	0
36	(Gain) Loss on CRDA-Related Obligations.....		0	0
37	(Gain) Loss from Other Investment Activities.....		0	0
38	(Increase) Decrease in Receivables and Patrons' Checks		(154)	(638)
39	(Increase) Decrease in Inventories		0	0
40	(Increase) Decrease in Other Current Assets.....		(251)	406
41	(Increase) Decrease in Other Assets.....		0	0
42	Increase (Decrease) in Accounts Payable.....		604	(503)
43	Increase (Decrease) in Other Current Liabilities		10,958	2,958
44	Increase (Decrease) in Other Liabilities		(5)	215
45				
46				
47	Net Cash Provided (Used) By Operating Activities.....		\$28,684	\$13,370

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

	ACQUISITION OF PROPERTY AND EQUIPMENT:			
48	Additions to Property and Equipment.....		\$0	(\$12)
49	Less: Capital Lease Obligations Incurred.....		0	0
50	Cash Outflows for Property and Equipment.....		\$0	(\$12)
	ACQUISITION OF BUSINESS ENTITIES:			
51	Property and Equipment Acquired.....		\$0	\$0
52	Goodwill Acquired.....		0	0
53	Other Assets Acquired - net		0	0
54	Long-Term Debt Assumed.....		0	0
55	Issuance of Stock or Capital Invested.....		0	0
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

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

CIE NEW JERSEY, LLC

SCHEDULE OF PROMOTIONAL EXPENSES AND ALLOWANCES

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

(UNAUDITED)
(\$ IN THOUSANDS)

Amended 7/27/21

Line (a)	Description (b)	Promotional Allowances		Promotional Expenses	
		Number of Recipients (c)	Dollar Amount (d)	Number of Recipients (e)	Dollar Amount (f)
1	Rooms				
2	Food				
3	Beverage				
4	Travel				
5	Bus Program Cash				
6	Promotional Gaming Credits				
7	Complimentary Cash Gifts				
8	Entertainment				
9	Retail & Non-Cash Gifts				
10	Parking				
11	Other	**	20,125		
12	Total	0	\$20,125	0	\$0

FOR THE THREE MONTHS ENDED DECEMBER 31, 2020

Line (a)	Description (b)	Promotional Allowances		Promotional Expenses	
		Number of Recipients (c)	Dollar Amount (d)	Number of Recipients (e)	Dollar Amount (f)
1	Rooms				
2	Food				
3	Beverage				
4	Travel				
5	Bus Program Cash				
6	Promotional Gaming Credits				
7	Complimentary Cash Gifts				
8	Entertainment				
9	Retail & Non-Cash Gifts				
10	Parking				
11	Other	**	6,047		
12	Total	0	\$6,047	0	\$0

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

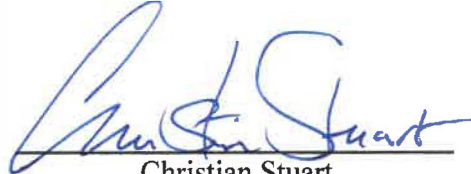
**Other includes cash bonuses and loyalty programs recorded as a reduction to revenue, recipient data is not available

**CIE NEW JERSEY, LLC
STATEMENT OF CONFORMITY,
ACCURACY, AND COMPLIANCE**

FOR THE QUARTER ENDED DECEMBER 31, 2020

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.

10/30/2020
Date


Christian Stuart

Head of Caesars Sports and Online Gaming

4507-03
License Number

On Behalf of:

CIE NEW JERSEY, LLC
Casino Licensee

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS

In these notes, the words “CIENJ,” “Company,” “we,” “our,” and “us” refer to Caesars Interactive Entertainment New Jersey, LLC, unless otherwise stated or the context requires otherwise. In addition, “Caesars Entertainment,” “CEC,” and “Caesars” refer to Caesars Entertainment Corporation and its consolidated subsidiaries.

Note 1 — Organization and Basis of Presentation

Organization and Description of Business

Caesars Entertainment, Inc. formerly known as Eldorado Resorts, Inc. (“ERI,” “Eldorado,” “CEI” or the “Parent”) is a geographically diversified gaming and hospitality company. As a result of the Merger (as defined below), CEI currently owns, leases or manages an aggregate of 54 domestic properties in 16 states as of December 31, 2020. CEI also has international operations in five countries outside of the U.S.

The Company was formed on March 22, 2013 as a New Jersey limited liability company. The sole member of the Company is Caesars Interactive Entertainment, LLC (“CIE” or the “Member”). CIE is a wholly-owned subsidiary of Caesars Growth Partners, LLC (“CGP”), which is a wholly owned subsidiary of CEI.

The Company is licensed by the New Jersey Division of Gaming Enforcement (“DGE”) to operate interactive real money online gaming in New Jersey and is subject to the rules and regulations established by the DGE.

CIENJ was primarily organized to operate real money online gaming within the State of New Jersey. As of December 31, 2020, the Company offered real money online wagering to patrons in the State of New Jersey through CaesarsCasino.com, HarrahsCasino.com, and WSOP.com (the “Owned Platforms”). Additionally, the Company has entered into third party agreements which provide use of the Company’s gaming license and certain services (refer to Note 10 for the Company’s revenue recognition accounting policy).

Merger of Caesars Entertainment Corporation with Eldorado Resorts, Inc.

On July 20, 2020 (“Merger Date”), Caesars Entertainment Corporation (“Former Caesars”) and Eldorado completed the merger in which Former Caesars became a wholly-owned subsidiary of Eldorado (the “Merger”). In connection with the Merger, Caesars Entertainment Corporation changed its name to “Caesars Holdings, Inc.” and Eldorado Resorts, Inc. converted into a Delaware corporation and changed its name to “Caesars Entertainment, Inc.” In addition, effective as of July 21, 2020, CEI’s ticker symbol on the NASDAQ Stock Market changed from “ERI” to “CZR”.

Basis of Presentation and Use of Estimates

For accounting purposes, the financial statements for the periods prior to the Merger Date are considered the Predecessor when the Company was a wholly-owned subsidiary of Caesars Holdings, Inc. for the period of January 1, 2020 to July 20, 2020, and as of and for the year ended December 31, 2019. The accompanying financial statements for the period of July 21, 2020 to December 31, 2020 and as of December 31, 2020 are presented as the Successor period subsequent to the Merger Date. As a result of the application of pushdown accounting as of the Merger Date, the financial statements for the Successor period and the Predecessor periods are presented on different bases and are, therefore, not comparable. See Note 4.

The Company’s financial statements are prepared in accordance with accounting principles generally accepted in the United States (“GAAP”). GAAP requires management to make estimates and assumptions that affect the reported amounts in the financial statements and notes thereto. Management believes the accounting estimates are appropriate and reasonably determined. Due to the inherent uncertainties in making these estimates, actual amounts could differ.

The accompanying financial statements also include allocations of certain CEI general corporate expenses. These allocations of general corporate expenses may not reflect the expense the Company would have incurred if CIENJ were a stand-alone company nor are they necessarily indicative of CIENJ’s future costs. Management believes the assumptions and methodologies used in the allocation of general corporate expenses from CEI are reasonable. Given the nature of these costs, it is not practicable for the Company to estimate what these costs would have been on a stand-alone basis.

Transactions between CEI or its subsidiaries and the Company have been identified in the financial statements as transactions between related parties (see Note 5).

Effect of the COVID-19 Public Health Emergency

A novel strain of coronavirus (“COVID-19”) was declared a public health emergency by the United States Department of Health and Human Services on January 31, 2020. COVID-19 is present in nearly all regions around the world and has resulted

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

in travel restrictions, business slowdowns or shutdowns in affected areas and various sports games and tournaments were suspended, postponed or canceled for part of the year. Due to the nature of the Company's business, the Company's business, financial condition and results of operations were not materially affected by COVID-19 restrictions and experienced an increase in online gaming for the period ended December 31, 2020.

Subsequent Events

The Company completed its subsequent events review through March 26, 2021, the date on which the financial statements were available to be issued, and noted no items requiring disclosure.

Note 2 — Summary of Significant Accounting Policies

Additional significant accounting policy disclosures are provided within the applicable notes to the financial statements.

Cash, Cash Equivalents, and Restricted Cash

Cash equivalents are highly liquid investments with maturities of less than three months from the date of purchase and are stated at the lower of cost or market value.

Restricted cash includes certain cash deposits that are designated by management for specific purposes, including those required by certain of our contracts. The classification of restricted cash between current and non-current is dependent upon the intended use of each particular reserve, or the length of the contract requiring the restriction.

Advertising and Promotions

CIENJ expenses the production costs of advertising the first time the advertising takes place or in the period when the services are rendered.

Fair Value

The fair value of cash and cash equivalents, other current assets, payables, and other current liabilities approximates carrying value due to the short-term nature of these financial instruments.

Gaming Taxes

The Company remits a tax equal to 15% of internet gross gaming revenue, as defined, to the State of New Jersey on a monthly basis. The company's gaming tax expense for the period of January 1, 2020 to July 20, 2020, for the period of July 21, 2020 to December 31, 2020 and year ended December 31, 2019 was \$6,641 thousand, \$7,361 thousand and \$7,599 thousand, respectively. Gaming taxes are included in Costs of online real money gaming revenue in the accompanying Statements of Income.

Income Taxes

The Company is a disregarded entity for federal and state income tax purposes. The accompanying financial statements do not include a provision for income taxes since any income or loss allocated to the Member is reportable for income tax purposes by the Member. The Company's income tax return and the amount of allocable income are subject to examination by federal and state taxing authorities. If an examination results in a change to the Company's income, the Member's tax may also change.

Casino Reinvestment Development Authority ("CRDA") Investment Obligations

The New Jersey Casino Control Act provides, among other things, for an investment equal to 2.5% of gross internet gaming revenues in lieu of an investment alternative tax ("IAT") equal to 5% of gross internet 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 CRDA. Funds deposited with the CRDA may be used to purchase bonds designated by the CRDA or, under certain circumstances, may be donated to the CRDA in exchange for credits against future CRDA investment obligations. The Company has elected to make the 2.5% investment with the CRDA as described above. The funds on deposit are held in an interest-bearing account by the CRDA. The Company records impairment charges to operations to reflect the estimated net realizable value of its CRDA investment.

Pursuant to a provision contained within legislation enacted to address Atlantic City's fiscal matters (the "PILOT Legislation"), any CRDA funds not utilized or pledged for direct investments, the purchases of CRDA bonds or otherwise contractually

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

obligated, as well as all funds received from the payment of the IAT going forward are allocated to the City of Atlantic City. The PILOT Legislation directs that these funds be used for the purposes of paying debt service on bonds issued by the City of Atlantic City prior to and after the date of the PILOT Legislation. These provisions expire as of December 31, 2026.

Note 3 — Recently Issued Accounting Pronouncements

Pronouncements Implemented in 2020

In June 2016 (modified in November 2018), the Financial Accounting Standards Board (“FASB”) issued ASU 2016-13, Financial Instruments – Credit Losses related to the timing of recognizing impairment losses on financial assets. The new guidance lowers the threshold on when losses are incurred, from a determination that a loss is probable to a determination that a loss is expected. The guidance is effective for interim and annual periods beginning after December 15, 2020. Adoption of the guidance required a modified-retrospective approach and a cumulative adjustment to retained earnings to the first reporting period that the update is effective. The Company early adopted the new guidance on January 1, 2020. Adoption of this guidance did not have a material impact on the Company’s financial statements.

In December 2019, the FASB issued ASU 2019-12, Simplifying the Accounting for Income Taxes. This amendment modifies accounting guidelines for income taxes and is effective for annual periods beginning after December 15, 2021 with early adoption allowed. We adopted the new guidance during 2020 on a retrospective basis as allowed per the amendments by electing not to present income taxes in the Company’s financial statements. The adoption of this ASU does not have a material impact on the Company’s financial statements presented.

Note 4 — Merger with Caesars Entertainment, Inc.

As described in Note 1, the Merger was completed on July 20, 2020. CEI’s acquisition of Former Caesars was accounted for in accordance with FASB’s ASC Topic 805, *Business Combinations*, with CEI considered the acquirer, which requires, among other things, that the assets acquired and liabilities assumed be recognized on CEI’s balance sheet at their fair values as of the acquisition date. The fair value of the Company’s assets and liabilities, as determined by CEI on the acquisition date, are summarized below. The Company elected to apply these adjusted fair values to its balance sheet as part of the acquisition.

<i>(Dollars in thousands)</i>	Fair Value	Weighted-Average Useful Life (years)
Assets		
Cash and cash equivalents	\$ 43,943	
Receivables, net	2,802	
Prepayments and other current assets	616	
Leasehold improvements and equipment, net	333	3 years
Deferred charges and other assets	681	
Total assets	<u>\$ 48,375</u>	
Liabilities and Equity		
Accounts payable	\$ 575	
Customer deposits	9,504	
Accrued gaming liabilities	6,504	
Accrued gaming taxes	3	
Other current liabilities	6,954	
Deferred credits and other liabilities	682	
Total liabilities	<u>24,222</u>	
Total member’s equity	<u>24,153</u>	
Total liabilities and member’s equity	<u>\$ 48,375</u>	

The fair values of the assets acquired and liabilities assumed were determined using the market, income, and cost approaches, or a combination. Valuation methodologies under both a market and income approach used for the identifiable net assets acquired in the acquisition make use of Level 3 inputs, such as expected cash flows and projected financial results. The market approach indicates value for a subject asset based on available market pricing for comparable assets.

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Trade receivables and payables and other current and noncurrent assets and liabilities, including leasehold improvements and equipment, were valued at the existing carrying values as they represented the estimated fair value of those items at the acquisition date.

Other personal property assets such as furniture, gaming and computer equipment, fixtures, computer software, and other equipment were valued using the cost approach which is based on replacement or reproduction costs of the asset. The cost approach is an estimation of fair value developed by computing the current cost of replacing a property and subtracting any depreciation resulting from one or more of the following factors: physical deterioration, functional obsolescence, and/or economic obsolescence.

Note 5 — Related Party Transactions

Cross Marketing and Trademark License Agreement

CIE entered into a Cross Marketing and Trademark License Agreement with Caesars World, Inc., Caesars License Company, LLC, CEC, and CEOC, LLC (“CEOC LLC”). In addition to granting CIE the exclusive rights to use various brands of CEC in connection with social and mobile games and online real money gaming in exchange for a 3% royalty, this agreement also provides that CEOC LLC will provide certain marketing and promotional activities to CIE, including participation in CEC’s loyalty program, Caesars Rewards, and CIE will provide certain marketing and promotional activities to CEC and CEOC LLC. The agreement also provides for certain revenue share arrangements whereby CIE pays CEOC LLC for customer referrals. This agreement is in effect until December 31, 2026, unless terminated earlier pursuant to the agreement’s terms. CIENJ, as a subsidiary of CIE, is subject to the terms and conditions of this agreement. For the period of January 1, 2020 to July 20, 2020, for the period of July 21, 2020 to December 31, 2020 and for the year ended December 31, 2019, the Company’s expense in connection with this agreement was \$809 thousand, \$616 thousand and \$1,136 thousand, respectively. This expense is included in Costs of real money gaming revenue in the Statements of Income.

Allocated General Corporate Expenses

CIE is a party to a shared services agreement with CEOC LLC pursuant to which CEOC LLC provides certain services to CIE. The agreement, among other things:

- contemplates that CEOC LLC will provide certain services related to accounting, risk management, tax, finance, recordkeeping, financial statement preparation and audit support, legal, treasury functions, regulatory compliance, information systems, office space, and corporate and other centralized services;
- allows the parties to modify the terms and conditions of CEOC LLC’s performance of any of the services and to request additional services from time to time; and
- provides for payment of a service fee to CEOC LLC in exchange for the provision of services in an amount equal to the fully allocated cost of such services plus a margin of 10%.

The Statements of Income reflect an allocation of both expenses incurred in connection with this shared services agreement and directly billed expenses incurred through CEI or its subsidiaries. General corporate expenses have been allocated based on a percentage of revenue, or on another basis (such as headcount), depending upon the nature of the general corporate expense being allocated, including at times a 10% surcharge. General corporate expenses subject to allocation include executive management, tax, insurance, accounting, legal, treasury and information technology expenses. For the period of January 1, 2020 to July 20, 2020, for the period of July 21, 2020 to December 31, 2020 and for the year ended December 31, 2019, CIENJ recorded allocated general corporate expenses and directly billed expenses totaling \$86 thousand, \$100 thousand and \$292 thousand, respectively. These expenses are included in General, administrative and other in the Statements of Income.

Datacenter License Agreement

In 2013, CIENJ entered into a datacenter license agreement with Boardwalk Regency Corporation; d/b/a Caesars Atlantic City Hotel and Casino (“Caesars AC”), a subsidiary of CEOC LLC and an affiliate of CIENJ, to lease a portion of Caesars AC’s property for the purpose of housing CIENJ’s interactive gaming datacenter (the “Datacenter Agreement”). See Note 11 for a discussion of this lease.

Transactions with Member

CIE pays certain costs on behalf of CIENJ, which are settled in the normal course of business. While no formal agreement between the Member and CIENJ exists, the arrangement is akin to a financing arrangement. Transactions, as well as transfers of

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

excess cash, are presented net as contributions or distributions to Member on the Statement of Member's Equity and Statements of Cash Flows.

Use of Related Party Gaming License

CIENJ is provided access to the use to certain skins under the gaming license of CEI's properties located within the state of New Jersey. The use of such licenses is provided at no charge and no agreements are in place between the related parties. The benefit of such use may not reflect the expense the Company would have incurred if CIENJ were a stand-alone company.

Note 6 — Prepayments and Other Current Assets

Prepayments and other current assets consisted of the following:

	<u>Successor</u>	<u>Predecessor</u>
	<u>As of December 31,</u>	
<u>(In thousands)</u>	<u>2020</u>	<u>2019</u>
Prepaid license fees	\$ 366	\$ 229
Prepaid advertising and other	556	444
Total prepayments and other current assets	<u>\$ 922</u>	<u>\$ 673</u>

Note 7 — Leasehold Improvements and Equipment, net

Additions to leasehold improvements and equipment are stated at cost, except for assets which are adjusted to fair value under ASC 805, when applicable. The Company capitalizes the costs of improvements that extend the life of the asset, while costs of repairs and maintenance are charged to expense as incurred. Gains or losses on the disposition of leasehold improvements and equipment are included in operating income.

Depreciation on computer equipment, furniture and fixtures and leasehold improvements is provided using the straight-line method over the shorter of the estimated useful life of the asset or the related lease, as follows:

<u>Useful Lives</u>	
Furniture, fixtures and equipment	3 to 15 years
Leasehold improvements	3 to 30 years

Management reviews the carrying value of leasehold improvements and equipment for impairment whenever events and 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. In cases where undiscounted, expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the estimated fair value of the asset. The factors considered by management in performing this assessment include current operating results, trends and prospects, and the effect of obsolescence, demand, competition, a change in physical condition, and legal and other economic factors.

Leasehold improvements and equipment, net consisted of the following:

	<u>Successor</u>	<u>Predecessor</u>
	<u>As of December 31,</u>	
<u>(In thousands)</u>	<u>2020</u>	<u>2019</u>
Leasehold improvements	\$ 14	\$ 700
Furniture, fixtures, and equipment	118	412
Leasehold improvements and equipment, gross	<u>132</u>	<u>1,112</u>
Less: accumulated depreciation	(15)	(1,062)
Leasehold improvements and equipment, net	<u>\$ 117</u>	<u>\$ 50</u>

The aggregate depreciation expense for Leasehold improvements and equipment is reflected in Depreciation and amortization in the Statements of Income and was \$23 thousand, \$15 thousand, and \$42 thousand, for the period of January 1, 2020 to July 20, 2020, for the period of July 21, 2020 to December 31, 2020 and for the year ended December 31, 2019, respectively.

Note 8 — Accrued Gaming Liabilities

Accrued gaming liabilities consisted of the following:

	Successor	Predecessor
	As of December 31,	
<i>(In thousands)</i>	2020	2019
Progressive slot liability	\$ 2,410	\$ 1,945
Accrued free-play credits	1,002	864
Accrued participation fees	1,533	363
Internet partner liability	1,169	449
Payment service provider liability	2,328	1,243
Sportsbook future bets	305	153
Race and sports online accounts	265	—
Total accrued gaming liabilities	<u>\$ 9,012</u>	<u>\$ 5,017</u>

Note 9 — Litigation, Contractual Commitments, and Contingent Liabilities

Litigation

The Company is party to other ordinary and routine litigation incidental to our business. We do not expect the outcome of any such litigation to have a material effect on our financial position, results of operations, or cash flows, as we do not believe it is reasonably possible that we will incur material losses as a result of such litigation.

Note 10 — Revenue Recognition

Accounting Policies

We analyze our revenues based upon the type of services we provide. We recognize revenue for services when the services are performed and when we have no substantive performance obligation remaining. Sales and other taxes collected from customers on behalf of governmental authorities are accounted for on a net basis and are not included in net revenues or operating expenses.

Online Real Money Gaming Revenue

Online real money gaming revenues are measured by the aggregate net difference between gaming wins and losses and are recorded as Online real money gaming revenue in the accompanying Statements of Income, with liabilities recognized for funds deposited by customers before gaming play occurs. Cash discounts and other cash incentives are recorded as a reduction to Online real money gaming revenue.

The Company entered into an agreement with 888 Atlantic Limited (“888”), an affiliate of AAPN, for 888 to develop and maintain the Company’s online gaming platform and provide certain interactive gaming services. Under this agreement, the Company pays 888 a fixed percentage of its Net Casino Revenues, as defined in the agreement (“Net Casino Revenues”). The Company is the primary obligor in this arrangement, and as such, CIENJ recognizes revenue on a gross basis with a corresponding expense for 888’s share of Net Casino Revenues.

In September 2013, the Company entered into an online platform and services agreement with Amaya Gaming Group Inc., (“Amaya”), whereby CIENJ pays a fixed percentage of its Net Casino Revenues, as defined in the agreement, for use of an online gaming platform and other interactive gaming services. In November 2014, NYX Gaming Group acquired the subsidiary of Amaya operating the online casino platform for the Caesars Casino brand. Similar to the 888 agreement, the Company is the primary obligor in this arrangement, and as such, CIENJ recognizes revenue on a gross basis with a corresponding expense for the third-party’s share of Net Casino Revenues.

For the period of July 21, 2020 to December 31, 2020, January 1, 2020 to July 20, 2020, and for the year ended December 31, 2019, the Company recognized \$4,946 thousand, \$5,199 thousand, and \$6,132 thousand, respectively, of revenue share expense associated with its platform and content agreements. This expense is included in Costs of online real money gaming revenue in the accompanying Statements of Income.

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The Company entered into an agreement to provide administrative interactive gaming services to AAPN, whereby the Company receives a fixed percentage of Net Casino Revenues, as defined in the agreement, for providing such administrative services. The Company is not the primary obligor in this arrangement, and as such, CIENJ records revenue on a net basis. As a result, revenue as reported in the accompanying Statements of Income only reflects CIENJ's share of casino revenues associated with AAPN's 888.com platform. For the period of July 21, 2020 to December 31, 2020, January 1, 2020 to July 20, 2020, and for the year ended December 31, 2019, the Company recognized \$274 thousand, \$285 thousand and \$377 thousand, respectively, of revenue associated with this agreement. Additionally, reimbursable expenses incurred on behalf of third parties in connection with these arrangements are recorded on a gross basis and associated revenues are included in Other revenue in the accompanying Statements of Income.

In May 2018, the Company launched its shared liquidity software, which allows the merging of player pools in the states of New Jersey, Delaware and Nevada for WSOP.com and 888poker. The purpose of merging player pools between states is to boost revenue in each state and create a better poker site with more games and larger guaranteed prize pools for the players.

In September 2018, the Company launched The Caesars Casino & Sports app for mobile sports betting which allows anyone in New Jersey who downloads the app to place bets on their favorite sporting events. They can also play over 400 casino games including slots, table games, and video poker.

Caesars Rewards Loyalty Program

Through a cross-marketing agreement with subsidiaries amongst CEI, patrons of CaesarsCasino.com and HarrahsCasino.com have access to CEI's Caesars Rewards loyalty program. Caesars Rewards grants Reward Credits to Caesars Rewards Members based on consumer spend, including gaming, hotel, dining, and retail shopping at all Caesars-affiliated properties. Members may redeem Reward Credits for complimentary or discounted goods and services such as rooms, food and beverages, merchandise, entertainment, and travel accommodations. Members are able to accumulate Reward Credits over time that they may redeem at their discretion under the terms of the program. Additionally, patrons of CaesarsCasino.com and HarrahsCasino.com have the opportunity to redeem their online reward credits for cash that is deposited directly into the patron's online wagering account. A member's Reward Credit balance is forfeited if the member does not earn at least one Reward Credit during a continuous six-month period, unless otherwise adjusted under certain circumstances. Reward Credits earned by customers are recorded as a reduction to Online real money gaming revenue in the accompanying Statements of Income. Refer to Note 5 for further description of the cross-marketing agreement.

Patrons of the WSOP.com platform have access to the Company's Action Club loyalty program. Under this program, patrons have the opportunity to redeem their points for cash once a certain tier status is achieved in accordance with the terms of the program. Patrons of the Action Club loyalty program also have the ability to earn status in the Caesars Rewards program through the Company's tier matching program. As points earned under this program can be redeemed for cash, the Company accrues 100% of the cash converted point balance as such credits are earned as a reduction to Online real money gaming revenue in the accompanying Statements of Income. For the period of July 21, 2020 to December 31, 2020, January 1, 2020 to July 20, 2020, and for the year ended December 31, 2019, the Company recorded \$25 thousand, \$31 thousand, and \$120 thousand, respectively, as a reduction to Online real money gaming revenue in association with the Company's loyalty programs.

Because of the significance of the Caesars Rewards program and the ability for customers to accumulate Reward Credits based on their past play, we have determined that Reward Credits granted in conjunction with other earning activity represent a performance obligation. As a result, for transactions in which Reward Credits are earned, we allocate a portion of the transaction price to the Reward Credits that are earned based upon the relative standalone selling prices ("SSP") of the goods and services involved.

We have determined the SSP of a Reward Credit by computing the redemption value of credits expected to be redeemed. Because Reward Credits are not otherwise independently sold, we analyzed all Reward Credit redemption activity over the preceding calendar year and determined the redemption value based on the fair market value of the goods and services for which the Reward Credits were redeemed.

As part of determining the SSP for Reward Credits, we also determined that there is generally an amount of Reward Credits that is not redeemed, which is considered "breakage." We recognize the expected breakage proportionally with the pattern of revenue recognized related to the redemption of Reward Credits. We periodically reassess our customer behaviors and revise our expectations as deemed necessary on a prospective basis.

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Receivables

Receivables primarily consist of amounts collectible from third party credit card processors and reimbursable expenses from internet service partners. Credit card processing receivables typically have a high turnover rate and are generally not subject to increased credit risk. Receivables are typically non-interest bearing and are initially recorded at cost. Management considers reserves for estimated expected credit losses and for receivables when objective evidence exists that a receivable may be uncollectible. The Company recorded \$30 thousand and \$51 thousand as of December 31, 2020 and 2019, respectively.

	Successor	Predecessor
	As of December 31,	
<u>(In thousands)</u>	2020	2019
Reimbursable expenses and other	\$ 1,528	\$ 1,710
Credit card receivables	514	261
Contract receivables, net	2,042	1,971
Real estate leases	49	42
Other	102	26
Receivables, net	<u>\$ 2,193</u>	<u>\$ 2,039</u>

Contract Liabilities

On March 1, 2019, the Company entered into an agreement with WSI US, LLC (“Wynn”) wherein the Company will provide Wynn with access to an available gaming license in the state of New Jersey. Per the agreement the Company will be entitled to a Minimum Annual Royalty Fee (“Royalty”) and a percentage of casino and sports betting net gaming revenues should such revenues exceed the Royalty. On August 13, 2019 the Company received the initial term Royalty payment of \$1.3 million from Wynn which was recorded to Other current liabilities and Deferred credits and other liabilities on the accompanying Balance Sheets. Wynn’s gaming platform went live on July 27, 2020. The fee is amortized on a straight-line basis and recognized as Other revenue. The amount of royalty revenue earned from the date of go live through December 31, 2020 was \$555 thousand.

<u>(In thousands)</u>	Advanced Royalties
Predecessor	
Balance as of January 1, 2019	\$ —
Amount accrued during the period	1,290
Balance as of December 31, 2019 and July 20, 2020 ⁽¹⁾	<u>\$ 1,290</u>
Successor	
Balance as of July 21, 2020 ⁽¹⁾	\$ 1,290
Amount recognized during the period of July 21, 2020 to December 31, 2020	(555)
Balance as of December 31, 2020 ⁽¹⁾	<u>\$ 735</u>

⁽¹⁾ Balances include both short-term and long-term contract liabilities and are recorded within Other current liabilities or Deferred credits and other liabilities, respectively.

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 11 — Leases

Lessee Arrangements

Operating Leases

The Company leases space from Caesars AC for its interactive gaming data center. As of December 31, 2020, the remaining term of our operating leases is approximately three years with no extension options available. We do not include costs associated with our non-lease components in our lease costs for real-estate leases disclosed in the table below. There are no variable payments associated with our operating leases.

The following are additional details related to leases recorded on our Balance Sheet as of December 31, 2020:

<i>(In thousands)</i>	Balance Sheet Classification	Successor	Predecessor
		December 31, 2020	December 31, 2019
Assets			
Operating lease ROU assets ⁽¹⁾	Deferred charges and other assets	\$ 581	\$ 773
Liabilities			
Current operating lease liabilities ⁽¹⁾	Other current liabilities	197	186
Non-current operating lease liabilities ⁽¹⁾	Deferred credits and other liabilities	384	587

⁽¹⁾ As noted above, we have elected the short-term lease measurement and recognition exemption and do not establish ROU assets or liabilities for operating leases with terms of 12 months or less.

Maturity of Lease Liabilities

The following table summarizes the future minimum lease obligations of our operating leases as of December 31, 2020:

<i>(In thousands)</i>	Operating Leases
2021	235
2022	235
2023	177
2024	—
2025	—
Thereafter	—
Total	647
Less: present value discount	(66)
Lease liability	\$ 581

Lease Costs

<i>(In thousands)</i>	Successor	Predecessor	
	For the Period of July 21, 2020 to December 31, 2020	For the Period of January 1, 2020 to July 20, 2020	Year Ended December 31, 2019
Operating lease expense	\$ 98	\$ 118	\$ 235

Other Information

<i>(In thousands)</i>	Successor	Predecessor	
	For the Period of July 21, 2020 to December 31, 2020	For the Period of January 1, 2020 to July 20, 2020	Year Ended December 31, 2019
Cash paid for amounts included in the measurement of lease liabilities:			
Operating cash flows for operating leases	\$ 98	\$ 118	\$ 235

<i>Weighted-Average Details</i>	Successor	Predecessor
	December 31, 2020	December 31, 2019
Weighted-average remaining lease term (in years)	2.75	3.8
Weighted-average discount rate	7.9 %	7.1 %

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Lessor Arrangements

The Company is the lessor under several sublease agreements pertaining to its leased interactive gaming datacenter space. These leases are short-term in nature. The rental revenue in relation to these sublease agreements is included in Other revenue within the accompanying Statements of Income. For the period of July 21, 2020 to December 31, 2020, January 1, 2020 to July 20, 2020, and for the year ended December 31, 2019, the Company recognized \$58 thousand, \$120 thousand, and \$342 thousand, respectively, of revenue associated with sublease agreements. There were no future minimum rental payments contractually owed to the Company under sublease agreements as of December 31, 2020.

Caesars Interactive Entertainment New Jersey, LLC

Schedule I - Reconciliation to the Annual Report Submitted to the Division
of Gaming Enforcement of the State of New Jersey (Unaudited)

**Schedule I - Reconciliation to the Annual Report Submitted to the
Division of Gaming Enforcement of the State of New Jersey (Unaudited)**

In accordance with the New Jersey Administrative Code §13:69D - 1.7(c), the following are reconciliations between the Statements of Income included in the Company's audited annual financial statements and the Statements of Income included in the Company's unaudited annual report submitted to the DGE for the period of July 21, 2020 to December 31, 2020, for the period of January 1, 2020 to July 20, 2020 and for the year ended December 31, 2019.

	Successor		Predecessor		
	For the Period of July 21, 2020 to December 31, 2020		For the Period of January 1, 2020 to July 20, 2020		
<i>(In thousands)</i>	Statement of Income		Total	Reclassifications	DGE Annual Report
Online real money gaming revenue ⁽¹⁾	\$ 28,902	\$ 33,478	\$ 62,380	\$ —	\$ 62,380
Other revenue	1,480	1,190	2,670	—	2,670
Net revenues	30,382	34,668	65,050	—	65,050
Total operating expenses	24,518	23,231	47,749	(674) (2)	47,075
Other expenses	—	—	—	674 (2)	674
Net income	\$ 5,864	\$ 11,437	\$ 17,301	\$ —	\$ 17,301

	Predecessor		
	Year Ended December 31, 2019		
<i>(In thousands)</i>	Statement of Income	Reclassifications	DGE Annual Report
Online real money gaming revenue ⁽¹⁾	\$ 38,585	\$ —	\$ 38,585
Other revenue	2,009	—	2,009
Net revenues	40,594	—	40,594
Total operating expenses	29,884	(1,389) (2)	28,495
Other expenses	—	1,389 (2)	1,389
Net income	\$ 10,710	\$ —	\$ 10,710

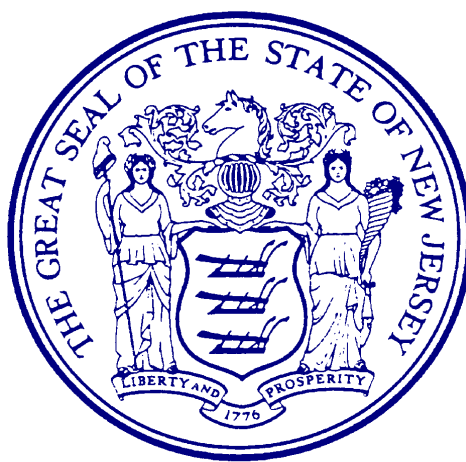
⁽¹⁾ The caption for Online real money gaming revenue is Casino revenue in the DGE Annual Report.

⁽²⁾ CRDA/PILOT expense is presented in Other expenses in the DGE Annual Report. CRDA expense is presented in Depreciation and amortization and PILOT expense is presented in Costs of online real money gaming, both operating expenses, in the Statements of Income.

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
ANNUAL FILINGS

FOR THE YEAR ENDED DECEMBER 31, 2020

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



**OFFICE OF FINANCIAL INVESTIGATIONS
REPORTING MANUAL**

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC
ANNUAL SCHEDULE OF RECEIVABLES AND PATRONS' CHECKS
FOR THE YEAR ENDED DECEMBER 31, 2020

(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.....	\$0		
2	Returned Patrons' Checks.....			
3	Total Patrons' Checks.....	-	\$0	\$0
4	Hotel Receivables.....			\$0
	Other Receivables:			
5	Receivables Due from Officers and Employees...			
6	Receivables Due from Affiliates.....			
7	Other Accounts and Notes Receivables.....	2,193		
8	Total Other Receivables.....	2,193		\$2,193
9	Totals (Form DGE-205).....	\$2,193	\$0	\$2,193

UNDEPOSITED PATRONS' CHECKS ACTIVITY		
Line (f)	Description (g)	Amount (h)
10	Beginning Balance (January 1).....	\$0
11	Counter Checks Issued.....	
12	Checks Redeemed Prior to Deposit.....	
13	Checks Collected Through Deposits.....	
14	Checks Transferred to Returned Checks.....	
15	Other Adjustments.....	
16	Ending Balance.....	\$0
17	"Hold" Checks Included in Balance on Line 16.....	0
18	Provision for Uncollectible Patrons' Checks.....	
19	Provision as a Percent of Counter Checks Issued.....	0.0%

CAESARS INTERACTIVE ENTERTAINMENT NEW JERSEY, LLC

ANNUAL EMPLOYMENT AND PAYROLL REPORT

AT DECEMBER 31, 2020

(\$ IN THOUSANDS)

Line (a)	Department (b)	Number of Employees (c)	Salaries and Wages		
			Other Employees (d)	Officers & Owners (e)	Totals (f)
	CASINO:				
1	Table and Other Games				
2	Slot Machines				
3	Administration				
4	Casino Accounting				
5	Simulcasting				
6	Other				
7	Total - Casino	0	\$0	\$0	\$0
8	ROOMS				0
9	FOOD AND BEVERAGE				0
10	GUEST ENTERTAINMENT				0
11	MARKETING				0
12	OPERATION AND MAINTENANCE				0
	ADMINISTRATIVE AND GENERAL:				
13	Executive Office				0
14	Accounting and Auditing				0
15	Security				0
16	Other Administrative and General				0
	OTHER OPERATED DEPARTMENTS:				
17					0
18					0
19					0
20					0
21					0
22					0
23	TOTALS - ALL DEPARTMENTS	0	\$0	\$0	\$0