

SUPPLEMENTAL QUARTERLY FILINGS

INSTRUCTIONS

A. General comments regarding the Supplemental Quarterly Filings

1. As authorized by N.J.S.A. 5:12-70(n) and N.J.A.C. 19:45-1.6, Accounting and Internal Controls, the following forms shall be completed and filed with the Commission for calendar quarters ending March 31, June 30, September 30, and December 31:
 - Supplemental Quarterly Filings - Cover
 - Schedule of Debt and Capital Lease Obligations - Form CCC-255
 - Statement of Casino Bankroll - Form CCC-260
 - Quarterly Statistics - Form CCC-265
 - Supplemental Quarterly Filings - Signature Page - Form CCC-290
2. All references to accounts are to those prescribed in the Uniform Chart of Accounts (Form CCC-910) adopted by the Commission. Please contact the Division of Financial Evaluation with any questions in determining which line item on a financial statement or schedule an account should be included.
3. All dollar amounts in the financial statements, including parenthetical amounts, shall be rounded to the nearest thousandth, with the last three digits being omitted.

B. Preparation of the Supplemental Quarterly Filings

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

Column

Description

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

<u>Column</u>	<u>Description</u>
(a)cont'd	identified by the same description previously utilized. All capital lease obligations may be grouped collectively and reported under Total Capital Leases (line 21).
(b)	For lines 1-9, 11-19 and 21, enter the outstanding principal amount, including current maturities, of all debt and capital lease obligations at the beginning of the current quarter.
(c)	For lines 1-9, 11-19 and 21, enter the net principal amount of any additional borrowings and repayments made for the current quarter. For the purposes of this form, the satisfaction of interest obligations through the issuance of debt is considered a borrowing.
(d)	For lines 1-9, 11-19, and 21, enter the principal amount, including current maturities of all debt and capital lease obligations as of the end of the current quarter. This should be the net of columns (b) and (c).
(e)	For lines 1-9 and 11-19, enter the unamortized discount or premium at the end of the quarter.
(f)	For lines 1-9, 11-19 and 21, enter the balance sheet amount of current maturities for all obligations. The total of this column, line 22(f), should agree with the sum of lines 14(c) and 15(c) on CCC-205, Balance Sheets.
(g)	For lines 1-9, 11-19 and 21, enter the balance sheet amount of long-term portion of all debt obligations. The total of this column, line 22(g), should agree with the sum of lines (20)(c) and (21)(c) on CCC-205, Balance Sheets.
b.	Column (d) should equal the sum of columns (e), (f) and (g) for each respective line.
c.	The Total-External in lines 10(b), 10(c), 10(d), 10(e), 10(f), and 10(g) must equal the sum of lines 1 through 9 for columns (b), (c), (d), (e), (f), and (g), respectively.

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

2. Statement of Casino Bankroll (CCC-260)

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

<u>Column</u>	<u>Description</u>
(c)	Enter the average casino bankroll for each month through the year-to-date. (Casino bankroll is defined in the financial stability regulations <u>N.J.A.C. 19:43-4.1</u> as cash maintained in the casino, excluding any funds necessary for the normal operation of the casino, such as change banks, slot hopper fills, slot booths, cashier imprest funds and redemption area funds.)
(d)	Enter the licensee's average casino bankroll for the comparable month of the prior year.
(e)	For each line enter column (c) minus column (d). Where a month reflects a decrease (negative variance), include an explanation for the variance. Include the explanation(s) for all negative variances on all subsequent filings during the applicable year.
(f)	For each month of the current year enter the amount of the licensee's current equivalent provision. (Equivalent provision is defined in <u>N.J.A.C. 19:43-4.1</u> as lines of credit, parent company guarantees, or other arrangements approved by the Commission

<u>Line</u>	<u>Description</u>
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(f)cont'd through which funds can be accessed on a timely and as needed basis.)

(g)&(i) Enter the type of equivalent provision, i.e.:
C - Credit Line;
G - Parent Company Guarantee;
L - Letter of Credit;
O - Other.

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

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

3. Quarterly Statistics (CCC-265)

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

<u>Line</u>	<u>Description</u>
No. of Guest Rooms in Property	Enter on this line the total number of guest rooms located within the casino hotel facility as of the end of the quarter including the number of suites for preferred players. This total shall include "house use" and rooms being repaired, but not rooms which are under construction and not yet initially placed into service. If the total number of guest rooms has change from that reported for the immediately preceding quarter, please indicate the nature of the change.

No. of Suites for Preferred Players	Enter on this line the total number of V.I.P. suites for preferred players located within the casino hotel facility as of the end of the quarter. If the total number of suites for preferred players has changed from that reported for the immediately preceding
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<u>Line</u>	<u>Description</u>
	quarter, please indicate the nature of the change. The No. of Suites for Preferred

Players is also to be included in No. of Guest Rooms in Property.

No. of Available Room Nights

Enter on this line the total number of rooms available to guests during the quarter. This is the sum of the number of rooms available each night of the quarter (the number of guest rooms in the property excludes "house rooms" and rooms under repair).

No. of Occupied Room Nights

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

No. of Complimentary Room Nights

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

Average Rate per Occupied Room

Enter on this line the result obtained by dividing total rooms revenue by the number of occupied rooms for the quarter. This number should be reported in dollars and cents.

Occupancy Rate

Enter on this line the result obtained by dividing the number of occupied room nights by number of available room nights. Round to the nearest tenth of a percentage point.

b. The bus tour statistics shall be completed as described below:

<u>Line</u>	<u>Description</u>
No. of Bus Passengers	Enter on this line the total number of bus passengers that arrived at the casino hotel facility during the quarter. This total shall include the number of passengers arriving on all types of buses (e.g. on-line buses, charter buses, superbuses, overnight tour and travel buses, etc.). This amount should be in whole numbers - do not round.
Total Number of Buses	Enter on this line the total number of buses which arrived at the casino hotel facility during the quarter.
Total Bus Coin Complimentaries	Enter on this line the total dollar amount of coin complimentaries provided to bus passengers. This number should be rounded to the nearest dollar.
Average Coin Cost per	Enter on this line the result obtained by Passenger by total bus coin complimentaries by the number of passengers. This number should be reported in dollars and cents.

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

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

C. Preparation of the Supplemental Quarterly Filings Signature Page

The signature page of the report filed with the Commission shall be manually signed on the licensee's behalf by the chief executive officer, financial vice president, treasurer, or controller if the licensee is a corporation; by a general partner or the financial director if the licensee is a partnership; by the chief executive officer if the licensee is any other form of business association; or by the proprietor if the licensee is a sole proprietorship.

D. Filing of the Supplemental Quarterly Filings

1. The Supplemental Quarterly Filings shall be filed with the Commission.
 - a. All pages shall be 8-1/2" x 11" size and shall be organized in the following sequence:
 - Supplemental Quarterly Filings - Cover
 - Schedule - Form CCC-255
 - Schedule - Form CCC-260
 - Schedule - Form CCC-265
 - Supplemental Quarterly Filings - Signature Page - Form CCC-290
 - b. All reports and related correspondence to the Commission and the Division of Gaming Enforcement shall be filed at the following addresses:

Casino Control Commission
Division of Financial Evaluation
Financial Evaluation Unit
Tennessee Avenue and Boardwalk
Arcade Building
Atlantic City, New Jersey 08401

Department of Law and Public Safety
Division of Gaming Enforcement
Office of Financial Investigations
140 East Front Street
P.O. Box 047
Trenton, New Jersey 08625

2. The Supplemental Quarterly Filings of the licensee for the first three quarters shall be received or postmarked no later than the 15th calendar day of the second month following the end of the quarter. The Supplemental Quarterly Filings for the Fourth Quarter shall be received or postmarked no later than the 31st calendar day of the third month following the end of the calendar year. Compliance with the filing dates shall be determined by the United States Postal Service postmark or, if hand delivered, by the date of receipt at the Commission's office and/or the Division of Gaming Enforcement's office, as applicable.