

ANNUAL FILINGS INSTRUCTIONS

I. COVER PAGE

Enter Licensee Name and referenced year in spaces provided on the Cover Page. This is the only page on which you will need to enter this information as it will automatically populate to all other pages within the workbook.

II. DGE-301A & DGE-301B: ANNUAL STATEMENT OF SLOT MACHINE, TABLE GAME & OTHER GAMES WIN

A. General comments regarding the Annual Statement of Slot Machine, Table Game & Other Games Win

1. As authorized by N.J.A.C. 13:69-6.3(a), the Division prescribes that Form DGE-301A & 301B shall be used by each casino licensee to report their annual Table Game and Other Games win detailed by each type of game and Slot Machine win by denomination.
2. All monetary amounts are to be reported in whole dollars, without cents.
3. All totals and subtotals must foot where applicable.
4. An authorized unit ("Unit") is a gaming table, slot machine or keno workstation that has been approved by the Division and located on the casino floor or simulcast facility. The weighted average number of authorized units on the gaming floor shall be computed by dividing the sum of the daily number of units for each day of the year, by the total number of days in the year.
5. The win or (loss) percentages should be rounded to a tenth of a percentage point and amounts greater than or equal to five one hundredths of a percentage point (.05) should be rounded up to the next tenth of a percentage point.

B. Preparation of the Annual Statement of Slot Machine, Table Game & Other Games Win

1. The lines on the DGE-301A shall be completed as described below:

Line Description

- 1-6 Enter on the appropriate line for type of game the reporting year's weighted average number of units, total win or (loss) amount (accounts 10-3000 through 10-3099, but excluding account 10-3085), total drop amount (cash and other documents exchanged for chips which are removed from the drop boxes attached to the tables) and win or (loss) percentage. The win or (loss) percentage column (f) is automatically calculated by dividing the win or (loss) in column (d) by the drop in column (e), no data entry needed.
- 7-8 Line 7 will pull the totals from the "DGE-301B" tab of the workbook for all "Other Games". Line 8 is a calculation and will subtotal Table and Other Games. No data entry needed on these lines.
- 9 Enter on the Poker line the reporting month's weighted average number of units and win for Poker (account 10-3085).
- 10 Line 10 is the sum of line 8 and line 9. No data entry needed.
- 11-20 Enter on the Slot Machines line the reporting year's weighted average number of units, total win or (loss) amounts (accounts 10-3100 through 10-3879), total handle amounts ("in" meter reading multiplied by coin denomination) and win or (loss) percentage. The win or (loss) percentage, column (f), is automatically calculated by dividing the win or (loss) in column (d) by the handle in column (e), no data entry needed.
- 21 This line is the sum of lines 11-20. No data entry needed.
- 22 This line is the sum of lines 10 and 21. No data entry needed.

2. The lines on the DGE-301B shall be completed as described below:

Line Description

- 1-69 Enter on the appropriate line for type of game the reporting year's weighted average number of units, total win or (loss) amount (accounts 10-3000 through 10-3099, but excluding account 10-3085), total drop amount (cash and other documents exchanged for chips which are removed from the drop boxes attached to the tables) and win or (loss) percentage. The win or (loss) percentage column (f) is automatically calculated by dividing the win or (loss) in column (d) by the drop in column (e), no data entry needed.
- 70 This line is a sum of lines 1-65. No data entry needed.

III. DGE-340: ANNUAL SCHEDULE OF RECEIVABLES AND PATRONS' CHECKS

A. General Comments Regarding the Annual Schedule of Receivables and Patrons' Checks

1. As authorized by N.J.S.A 5:12-74.1d(2), the Division prescribes that the Annual Schedule of Receivables and Patron's Checks, Form DGE-340, be completed and filed for each calendar year.
2. The form is divided into two separate sections:
 - a. Accounts Receivable Balances - This section is an analysis of the amount reported on line 3(c) of the Balance Sheets, Form DGE-205 for the fourth quarter.
 - b. Undeposited Patrons' Checks Activity - This section is an analysis of activity related to patrons' checks.

B. Preparation of the Annual Schedule of Receivables and Patrons' Checks

1. Accounts Receivable Balances
 - a. The column headings represent the following:

Column Description

- (c) Except for lines 3, 8, and 9, this column is the account balance of the various receivable accounts, as of the end of the fourth quarter.
 - (d) This column is the account balance of the various allowances for uncollectible receivables, as of the end of the fourth quarter.
 - (e) The amount in this column is the net amount expected to be collected. The amount is computed by subtracting column (d) from column (c).
- b. The lines on the form are to be completed as described below:

Line Description

- 1(c) The balance in account 1210, and agrees with line 16(h)
- 2(c) The balance in accounts 1215 and 1220
- 3(c) The sum of lines 1(c) and 2(c)
- 3(d) The balance in account 1230

- 4(c) The balance in account 1240
- 4(d) The balance in account 1250
- 5(c) The balance in account 1260
- 6(c) The sum of the balances in accounts 1270, 1271, and 1272
- 7(c) The sum of the balances in accounts 1234, 1254, 1265 and 1280
- 8(c) The sum of lines 5(c), 6(c), and 7(c)
- 8(d) The sum of the balances in accounts 1236, 1256, and 1290
- 9(c) The sum of lines 3(c), 4(c), and 8(c)
- 9(d) The sum of lines 3(d), 4(d), and 8(d)
- 9(e) The sum of lines 3(e), 4(e), and 8(e)

2. Undeposited Patrons' Checks Activity

The instructions under this heading relate only to the undeposited patrons' checks activity section of the form.

- a. The lines on the form are to be completed as described below:

<u>Line</u>	<u>Description</u>
10	The balance in account 1210 as of the beginning of the year
11	The total amount of counter checks issued during the year, excluding counter checks issued through transactions relating to consolidations, partial redemptions, substitutions, and patrons' cash deposits. This should equal the total credit statistics reported for all quarters of the year on DGE-265, Quarterly Statistics.
12	The total amount of patrons' checks which were redeemed prior to deposit in the bank, excluding the unredeemed portion of counter checks redeemed through partial redemptions, and excluding checks redeemed through transactions relating to consolidations, substitutions, and patrons' cash deposits.
13	The net amount of checks paid or collected (deposits less items returned) through deposits in the bank

- 14 The total amount of checks returned by the bank as uncollected and transferred from account 1210 to 1215 or 1220
- 15 The net amount of any other activity recorded in account 1210 during the period
- 16 The balance in account 1210 as of the end of the period. Line 16 equals the sum of lines 10 through 15 and should also agree with line 1(c).
- 17 The amount of the patrons' checks included on line 16 which are being held by the licensee under the provisions of Section 101 of the Casino Control Act. This total can be obtained by reviewing the checks in the custody of the check cashier.
- 18 The balance in account 10-6600 as of the end of the fourth quarter.
- 19 The amount equal to dividing line 18 by line 11. The percentage is computed to the nearest one-hundredth of a percent and rounded to the nearest tenth of a percent.

IV. DGE-350: ANNUAL RECONCILIATION OF CASINO REVENUE

A. General Comments Regarding the Annual Reconciliation of Casino Revenue

The purpose of the Reconciliation of Casino Revenue (DGE-350) is to ensure that casino revenue reported on an annual basis on the Statements of Income (DGE-210) is consistent with casino win reported for the year ended December 31 for the comparable period on the Monthly Gross Revenue Report (DGE-101).

B. Preparation of the Annual Reconciliation of Casino Revenue

- 1. Enter on lines 1 through 4, the amounts from the applicable reports indicated.
- 2. On line 5, list the description and dollar amount for any other adjustments necessary to reconcile casino revenue reported on Form DGE-210, line 1(c) to year-to-date total casino win reported on Form DGE-101, line 8. An example of such an adjustment would be a revenue adjustment from multi-casino progressive linked slot machines.
- 3. Line 6 is the sum of lines 1 through 5. This total must agree with the year-to-date total casino win reported on DGE-101 (line 8) for the comparable period.

V. DGE-360: ANNUAL REPORT ON PROFIT SHARING AGREEMENTS

A. General Comments Regarding the Annual Report on Profit Sharing Agreements

As authorized by N.J.A.C. 13:69C-8.3(e), the Division prescribes that Form DGE-360 shall be used by each casino licensee as an attestation that the casino licensee has complied with by N.J.A.C. 13:69C-8.3(b) and to report the total amount paid under each Profit Sharing Agreement for the prior calendar year.

B. Preparation of the Annual Report on Profit Sharing Agreements

1. Enter on lines 1(a) through 5(a), the name of each Profit Sharing Agreement.
2. On lines 1(b) through 5(b), list the dollar amount for any payments made under each Profit Sharing Agreement.
3. Line 6(b) is the sum of lines 1 through 5(b). No data entry needed.
4. Enter an "X" on the first box attesting that the licensee is in compliance with N.J.A.C. 13:69C-8.3(b) or enter an "X" on the second box indicating that the licensee does not have any Profit Sharing Agreements that require reporting under N.J.A.C. 13:36C-8.3.

VI. DGE-370: ANNUAL EMPLOYMENT AND PAYROLL REPORT

A. General comments regarding the Annual Employment and Payroll Report

1. As authorized by N.J.A.C. 13:69D-1.6(a), the Division prescribes that Form DGE-370 shall be used by each casino licensee to report their annual employment and payroll statistics.
2. All references to accounts are those prescribed in the Uniform Chart of Accounts (Form DGE-910) adopted by the Division.

B. Preparation of the Annual Employment and Payroll Report

1. Complete the form as follows:

Column Description

- (b) Enter on lines 17 through 22 the names of all other departments in use.
- (c) This column shall include the number of all employees employed at the end of the year for each department listed in column (b). The number of employees reported should be consistent with that reported to the Division pursuant to N.J.A.C. 13:69C-9.3(b).

Individuals allocated to more than one department shall be counted in the department where they spend the greatest percentage of their time.

- (d) This column shall include the balance in account 5100 for each of the departments shown in column (b).
- (e) This column shall include the balance in account 5200 for each of the departments shown in column (b).
- (f) The sum of columns (d) and (e) for each line.

VII. DGE-380: ANNUAL STATEMENT OF CAPITAL EXPENDITURES

A. General comments regarding the Annual Statement of Capital Expenditures

1. As authorized by N.J.S.A. 5:12-84(a) and N.J.A.C. 13:69C-4.4(c), the Division prescribes that Form DGE-380 shall be used by each casino licensee to report their annual capital expenditure requirements. Division approval is required for any adjustments to the capital expenditure amounts, or the addition of any other projects that may not meet the definition of capital expenditures under generally accepted accounting principles.
2. The Annual Statement of Capital Expenditures relates to the reinvestment by casino licensees into their casino hotel properties based on the net revenues from casino hotel operations. Accordingly, Form DGE-380 adjusts the capital expenditures as reported as Additions to Property and Equipment on Form DGE-235, Statements of Cash Flows, line 48, and the net revenue as reported on Form DGE-210, Statements of Income, line 5, to eliminate Internet Gaming and online Sports Wagering operations.
3. Pursuant to N.J.S.A. 5:12-84(a), any casino licensee that has been in operation for less than five calendar years shall be required to otherwise establish compliance with the capital expenditure standard to the Division. For a casino licensee that purchased an open and operating casino hotel facility, the capital expenditures and net revenues from the former casino licensee shall be included on Form DGE-380 for each year preceding the acquisition, as necessary, such that five years of data is reported. For a casino licensee that is newly constructed, or the reopening of a formerly closed casino hotel, the capital expenditures and net revenues included on Form DGE-380 shall only reflect the new casino licensee and may reflect less than five years of data.

B. Preparation of the Annual Statement of Capital Expenditures

1. The lines on the form shall be completed as described below:

Lines Description

- 1 Columns (c) through (g) should equal the capital expenditures reported on Form DGE-235, Statements of Cash Flows, line 48, for each of the past five calendar years. Column (h) reflects the sum of columns (c) through (g).

- 2 Columns (c) through (g) should reflect the capital expenditures for each of the past five calendar years related to Internet Gaming and online Sports Wagering. Column (h) reflects the sum of columns (c) through (g).

- 3 Columns (c) through (h) reflects line 1 minus line 2 for each applicable column.

- 4 Columns (c) through (g) should reflect any adjustments or other projects that are approved by the Division to be included as capital expenditures to evaluate statutory compliance.

 Column (h) reflects the sum of columns (c) through (g).

- 5 Columns (c) through (h) - The sum of lines 3 and 4 for each applicable column.

- 6 Columns (c) through (g) should equal the net revenue reported on line 5 of Form DGE-210 for each of the five calendar years.

 Column (h) – reflects the sum of columns (c) through (g)

- 7 Columns (c) through (g) should equal the sum of the net revenue reported on line 5(d) and line 5(e) of Form DGE-210A for each of the five calendar years.

 Column (h) – reflects the sum of columns (c) through (g)

- 8 Columns (c) through (h) reflects line 6 minus line 7 for each applicable column.

- 9 Columns (c) through (h) reflects line 5 divided by line 8, rounded to the nearest tenth of a percentage point. Formula driven; no data entry needed.

VIII. DGE-385: SCHEDULE OF FORECASTED CAPITAL EXPENDITURES

A. General comments regarding the Annual Statement of Capital Expenditures

1. As authorized by N.J.S.A. 5:12-84(a) and N.J.A.C. 13:69C-4.4(c), the Division prescribes that Form DGE-385 shall be used by each casino licensee to provide details of its forecasted capital expenditures for a three-year period on an annual basis.

B. Preparation of the Annual Statement of Capital Expenditures

1. The lines on the form shall be completed as described below:

<u>Column</u>	<u>Description</u>
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- | | |
|-----|---|
| (a) | Enter each capital expenditure project that the licensee plans to undertake in excess of \$100,000 over the next three years. |
| (b) | Enter a brief description of the forecasted capital expenditure projects listed in column (a). |
| (c) | Enter the forecasted dollar amount of the capital expenditures listed in column (a) for the first forecasted year. |
| (d) | Enter the forecasted dollar amount of the capital expenditures listed in column (a) for the second forecasted year. |
| (e) | Enter the forecasted dollar amount of capital expenditures listed in column (a) for the third forecasted year. |

NOTE: If the total amount reported on the Miscellaneous Projects line is a significant portion of the total amount of forecasted capital expenditures, additional information may be required.

IX. DGE-390: ANNUAL FILINGS STATEMENT OF CONFORMITY, ACCURACY AND COMPLIANCE

Per N.J.A.C. 13:69D-1.6(d), the Annual Filings workbook shall be attested to on the licensee's behalf by the chief executive officer, chief gaming executive, treasurer, financial director, controller, or their functional equivalent. On the "DGE-390" tab of the workbook, insert the digital signature, name, title, and license number of the person attesting to the accuracy of the Filings and date of attestation.