## **JULY 2018 STATISTICS**

<u>JULY</u>						Increase (Decre	ase)
		2018		2017		\$	<sup>′</sup> %
Slot Machine Win	\$	194,349,771	\$	178,669,805	\$	15,679,966	8.8
Table Game Win		77,971,601		68,597,337		9,374,264	13.7
Casino Win		272,321,372		247,267,142		25,054,230	10.1
Peer-to-Peer		1,848,553		2,008,124		(159,571)	(7.9)
Other Authorized Games		24,048,964		18,577,418		5,471,546	29.5
Internet Gaming Win		25,897,517		20,585,542		5,311,975	25.8
Sports Wagering Revenue		3,831,141		<del>-</del>		3,831,141	N/A
Total Gaming Revenue	\$	302,050,030	\$	267,852,684	\$	34,197,346	12.8
JULY YEAR-TO-DATE							
Slot Machine Win	\$	1,000,222,467	\$	1,000,386,296	\$	(163,829)	0.0
Table Game Win		389,739,161		416,172,834		(26,433,673)	(6.4)
Casino Win		1,389,961,628		1,416,559,130		(26,597,502)	(1.9)
Peer-to-Peer		12,987,539		14,593,847		(1,606,308)	(11.0)
Other Authorized Games		152,450,129		127,405,987		25,044,142	19.7
Internet Gaming Win		165,437,668		141,999,834		23,437,834	16.5
Sports Wagering Revenue		7,289,808		<u>-</u>		7,289,808	N/A
Total Gaming Revenue	\$	1,562,689,104	\$	1,558,558,964	\$	4,130,140	0.3
CDOSS DEVENUE TAY IA	T OB	LICATIONS AND	FCC	MOMIC DEVELO	DIAEN	TTAV	
GROSS REVENUE TAX, IA	UBI	<u>LIGATIONS, AND</u>	ECC	DINOINIC DEVELO	PIVIEIN	ITAX	
		Total		Casino		Racetrack	
	Gross Revenue			IAT			
		Taxes (a)		Obligations (b)	Deve	elopment Tax (c)	
July 2018	Ф	22 201 676	ф	4 072 FF9	æ	27 672	
YTD July 2018	\$ \$	23,391,676 126,604,650	\$ \$	4,072,558 21,544,887	\$ \$	27,672 56,162	
TID July 2010	Φ	120,004,000	Φ	۱,0 <del>44</del> ,00 <i>1</i>	Φ	50,102	

<sup>(</sup>a) Total Gross Revenue Taxes reflect: (1) 8% tax on Casino Gross Revenue, (2) 15% tax on Internet gaming gross revenue, (3) 8.5% tax on casino and racetrack sports wagering gross revenue, and (4) 13% tax on casino and racetrack Internet sports wagering gross revenue. Total Gross Revenue Taxes includes the tax impact of eligible promotional gaming credits. Total Gross Revenue Taxes are unaudited and subject to adjustment.

<sup>(</sup>b) Casino IAT Obligations reflect 1.25% of casino gross revenue, 2.5% of Internet gross revenue, and 1.25% of sports wagering gross revenue and Internet sports wagering gross revenue.

<sup>(</sup>c) Economic Development Tax reflects 1.25% of racetrack licensees' sports wagering gross revenue and Internet sports wagering gross revenue.

### MONTHLY COMPARISON FOR THE MONTH ENDED JULY 2018 VERSUS 2017

	CASINO WIN									SPORTS WA	SPORTS WAGERING REVENUE (a)				TOTAL GAMING REVENUE			
Casino Licensees		2018		2017	% Change		2018		2017	% Change	2018		2017	% Change	2018		2017	% Change
Bally's AC	\$	20,558,403	\$	22,826,442	(9.9)	\$	-	\$	-	n/a	17,788	\$	-	n/a	20,576,191	\$	22,826,442	(9.9)
Borgata		71,124,138		76,340,889	(6.8)		4,931,403		3,785,826	30.3	562,830		-	n/a	76,618,371		80,126,715	(4.4)
Caesars		29,357,728		32,740,178	(10.3)		-		-	n/a	-		-	n/a	29,357,728		32,740,178	(10.3)
Caesars Interactive NJ		-		-	n/a		3,767,078		3,213,194	17.2	-		-	n/a	3,767,078		3,213,194	17.2
Golden Nugget		20,105,343		20,800,487	(3.3)		9,328,814		6,249,752	49.3	-		-	n/a	29,434,157		27,050,239	8.8
Hard Rock (b)		32,386,465		-	n/a		329,650		-	n/a	-		-	n/a	32,716,115		-	n/a
Harrah's		31,435,241		36,613,337	(14.1)		-		-	n/a	-		-	n/a	31,435,241		36,613,337	(14.1)
Ocean Resort (c)		15,810,473		-	n/a		249,805		-	n/a	1,036,766		-	n/a	17,097,044		-	n/a
Resorts		17,845,495		20,445,557	(12.7)		-		-	n/a	-		-	n/a	17,845,495		20,445,557	(12.7)
Resorts Digital		-		-	n/a		3,940,407		3,750,529	5.1	-		-	n/a	3,940,407		3,750,529	5.1
Tropicana		33,698,086		37,500,252	(10.1)		3,350,360		3,586,241	(6.6)	-		-	n/a	37,048,446		41,086,493	(9.8)
Total: Casino Industry	\$	272,321,372	\$	247,267,142	10.1	\$	25,897,517	\$	20,585,542	25.8	\$ 1,617,384	\$	-	n/a	\$ 299,836,273	\$	267,852,684	11.9
Racetrack Licensees																		
Meadowlands		-		-	n/a		-		-	n/a	1,357,477		-	n/a	1,357,477		-	n/a
Monmouth Park		-		-	n/a		-		-	n/a	856,280	_	-	n/a	856,280		-	n/a
Grand Total	\$	272,321,372	\$	247,267,142	10.1	\$	25,897,517	\$	20,585,542	25.8	\$ 3,831,141	\$		n/a	\$ 302,050,030	\$	267,852,684	12.8

<sup>(</sup>a) Sports Wagering commenced on June 14, 2018.

<sup>(</sup>b) Hard Rock commenced operations (soft play period on June 25, 2018). Hard Rock opened to the public June 27, 2018. Internet gaming operations commenced on June 28, 2018. (c) Ocean Resort commenced operations (soft play period on June 25, 2018). Ocean Resort opened to the public June 27, 2018. Internet gaming operations commenced on July 10, 2018.

### YEAR-TO-DATE COMPARISON FOR THE YEAR-TO-DATE ENDED JULY 2018 VERSUS 2017

	CASINO WIN			INTERNET GAMING WIN				 SPORTS WAGERING REVENUE (a)					TOTAL GAMING REVENUE					
Casino Licensees		2018		2017	% Change	2018		2017	% Change	 2018		2017	% Change		2018		2017	% Change
Bally's AC	\$	112,134,406	\$	123,633,395	(9.3)	\$ -		\$ -	n/a	17,788	\$	-	n/a	\$	112,152,194	\$	123,633,395	(9.3)
Borgata		415,397,316		441,679,516	(6.0)	30,663,149	9	27,250,340	12.5	1,549,661		-	n/a		447,610,126		468,929,856	(4.5)
Caesars		166,560,916		195,108,787	(14.6)	-		-	n/a	-		-	n/a		166,560,916		195,108,787	(14.6)
Caesars Interactive NJ		-		-	n/a	25,636,077	7	24,661,936	3.9	-		-	n/a		25,636,077		24,661,936	3.9
Golden Nugget		133,321,372		126,788,445	5.2	58,272,651	I	39,247,916	48.5	-		-	n/a		191,594,023		166,036,361	15.4
Hard Rock (b)		36,558,191		-	n/a	335,219	9	-	n/a	-		-	n/a		36,893,410		-	n/a
Harrah's		201,107,982		212,022,171	(5.1)	-		-	n/a	-		-	n/a		201,107,982		212,022,171	(5.1)
Ocean Resort (c)		18,818,173		-	n/a	249,805	5	-	n/a	1,229,436		-	n/a		20,297,414		-	n/a
Resorts		105,373,812		110,245,458	(4.4)	-		-	n/a	-		-	n/a		105,373,812		110,245,458	(4.4)
Resorts Digital		-		-	n/a	26,435,432	2	25,627,535	3.2	-		-	n/a		26,435,432		25,627,535	3.2
Tropicana		200,689,460		207,081,358	(3.1)	23,845,335	5	25,212,107	(5.4)	-		-	n/a		224,534,795		232,293,465	(3.3)
Total: Casino Industry	\$	1,389,961,628	\$	1,416,559,130	(1.9)	\$ 165,437,668		\$ 141,999,834	16.5	\$ 2,796,885	\$	-	n/a	\$	1,558,196,181	\$	1,558,558,964	0.0
Racetrack Licensees	_																	
Meadowlands		-		-	n/a	-		-	n/a	1,357,477		-	n/a		1,357,477		-	n/a
Monmouth Park		-		-	n/a	-		-	n/a	3,135,446		-	n/a		3,135,446		-	n/a
Grand Total	\$	1,389,961,628	\$	1,416,559,130	(1.9)	\$ 165,437,668	3 _	\$ 141,999,834	16.5	\$ 7,289,808	\$	-	- n/a <del></del>	\$	1,562,689,104	\$	1,558,558,964	0.3

<sup>(</sup>a) Sports Wagering commenced on June 14, 2018.

<sup>(</sup>b) Hard Rock commenced operations (soft play period on June 25, 2018). Hard Rock opened to the public June 27, 2018. Internet gaming operations commenced on June 28, 2018.

<sup>(</sup>c) Ocean Resort commenced operations (soft play period on June 25, 2018). Ocean Resort opened to the public June 27, 2018. Internet gaming operations commenced on July 10, 2018.

# **July 2018 Sports Wagering Statistics**

• The following table summarizes the casinos and racetracks that offer Sports Wagering and the dates that operations commenced:

Property	Sports Wagering Lounge/On-Site Opening Date:	Sports Wagering Internet Start Date:	
Casino Hotels:			
Ballys AC	July 30, 2018		
Borgata	June 14, 2018		
Ocean Resort	June 28, 2018		
Racetrack:			
Meadowlands	July 14, 2018		
Monmouth Park	June 14, 2018		

• The following tables provide a breakdown of the industry Sports Wagering Gross Revenue and Handle from June 14, 2018 through July 31, 2018 (Year-to-Date):

	YTD Gross Revenue	YTD Handle	YTD Sports Wagering Win Percentage
Completed Events	3,231,568	55,436,058	5.8%
Future Events	1,655,798	1,655,798	N/A
Unredeemed Winning Wagers/Adjustments	2,402,440	N/A	N/A
Total (Gross Revenue matches DGE-107)	7,289,806	57,091,856	N/A

Category	YTD Completed Events Gross Revenue	YTD Completed Events Handle	Win %
Football	30,464	160,187	19.0%
Basketball	2,335	1,051,300	0.2%
Baseball	1,789,251	36,315,006	4.9%
Other	1,409,518	17,909,565	7.9%
Total	3,231,568	55,436,058	5.8%

## **New Jersey Sports Wagering Information**

## **Sports Wagering Gross Revenue**

- Sports Wagering Gross Revenue as reported on the DGE-107 (Monthly Sports Wagering Tax Return) reflects the sum of all wagers ("Handle"), less only the payouts on winning wagers. Sports Wagering Gross Revenue includes:
  - Wagers less payouts for events where the outcome has been determined during the current month ("Completed Events"). The gross revenue tax deduction for payouts is limited to redeemed winning wagers. Unredeemed winning wagers ("Unredeemed Winning Wagers") are not deductible until the month when the winning wager is paid.
  - Wagers on events that take place after the current month ("Future Events"). For example, a wager made in June 2018 on an NFL team to win the Super Bowl is included in Sports Wagering Gross Revenue and taxed in June 2018, while the winning wager payouts will not be deducted from gross revenue until the Super Bowl is held in 2019 and the winning wager is redeemed.
- By law, the tax on Sports Wagering Gross Revenue is on a cash basis in New Jersey. Accordingly, the wagers on Future Events and the Unredeemed Winning Wagers are taxed as current revenue. Individuals evaluating New Jersey Sports Wagering Gross Revenue statistics should be aware that:
  - Sports Wagering Gross Revenue is not revenue under the accrual basis of accounting and is not comparable to the win reported for Nevada casinos.
  - A relevant Sports Wagering Win Percentage in New Jersey <u>cannot</u> be calculated by dividing the total Sports Wagering Gross Revenue as reported on the DGE-107 by total Handle.
  - Sports Wagering Gross Revenue may be volatile on a monthly basis, since (1) the payouts for Future Events such as the Super Bowl could occur months after the original wager was made and (2) Unredeemed Winning Wagers from prior months will become deductible upon redemption in future months.
- To provide context for Sports Wagering Gross Revenue, the Division will provide statistics that converts the gross revenue into an accrual basis revenue amount that can be compared to the statistics reported for Nevada casinos. These statistics will be presented on a year-to-date basis for 2018, which accounts for Future Events from prior months that become Completed Events in the current month.