

NEVADA GAMING CONTROL BOARD

REGULATION 6.150 BANKROLL CALCULATION INSTRUCTIONS FOR SLOT ROUTE OPERATORS

INSTRUCTIONS

AS OF 11/1/25

- 1) Cash in cage:
 - a) "On Hand" – includes currency only. Currency is defined as paper money issued by the United States Government and does NOT include coin or foreign currency.
 - b) "Next Business Day" – includes line 1a plus all items in the cage that could be converted to currency by the next business day. This would include, but is not limited to, the following items:
 - Coin;
 - Personal checks, payroll checks, cashier's checks, and traveler's checks; or
 - Do not include counter checks and markers.
 - Foreign currency and foreign chips / tokens.
- 2) Cash on casino floor:
 - a) "On Hand" – includes all currency maintained in gaming areas other than the cage. Some areas would be, but are not limited to, the following:
 - Slot banks, booths, carousels, vaults, and gaming kiosks; and
 - Do not include funds in slot machines.
 - Keno, bingo, race and sports, and poker banks.
 - b) "Next Business Day" – includes line 2a plus all items maintained in gaming areas other than the cage that can be converted to currency by the next business day.
- 3) Cash in bank:
 - a) "On-Hand" – may use only if a waiver has been granted.
 - b) "Next Business Day" – includes funds held at financial institutions that can be converted to currency and be at the casino by the next business day.
 - Must use a current and accurate book balance. (Must enter as a negative figure if a negative balance).
 - Balance must include all bank fees incurred.
 - Book balance may be increased by the amount of checks cut but still held on property, if verifiable.
 - A Letter of Credit may be included if it has been issued to this property only (no corporate letters of credit).
 - Restricted funds may not be included (e.g. CD held as deposit, bonds, jackpot insurance guarantees, Regulation 5.025(4)(b) reserve, etc.).
 - See line 12 for handling of corporate treasury funds.
- 4) Gross Cash available – sum of lines 1 through 3. **[no input required]**
- 5) Customer Deposits – include front money, safekeeping, and any other deposits held on behalf of patrons.
 - a) "On Hand" – includes only deposits made in cash and included in the count of currency.
 - b) "Next Business Day" – includes **all** deposits held on behalf of patrons, regardless of the nature of the deposit.
 - i. Do not include patron funds held in wagering accounts (these items are addressed separately at line 15e-f).
- 6) Net Cash available – line 4 less line 5. **[no input required]**

- 7) Gross gaming revenue (GGR) – one percent of the licensee’s prior business year’s reported gross gaming revenue. **[enter total GGR for the prior business year]**
 - a) New licensees with less than one year of reported revenue are to use projections provided in licensing applications.
- 8) Per game / per machine requirement:
 - a) “On Hand” – is 50% of the figure from line **14** on page 2. **[no input required]**
 - b) “Next Business Day” – is 100% of the figure from line **14** on page 2. **[no input required]**
- 9) Variable amounts requirement:
 - a) “On Hand” – no requirement. **[no input required]**
 - b) “Next Business Day” – enter 100% of the figure from line **15h** on page 2. **[no input required]**
- 10) Total bankroll requirement – sum of lines **7** through **9**. **[no input required]**
- 11) Cash excess / (deficiency) – line **6** less line **10**. **[no input required]**
- 12) Corporate treasury funds – may use only if a waiver has been granted. See information on requesting usage of treasury funds in General Guidance.
- 13) Adjusted cash excess / (deficiency) – line **11b** plus line **12**. **[no input required]**
- 14) Slot Requirement:
 - a) # of machines” – Total number of machines route-wide on this line
- 15) Variable Amounts Requirement:
 - a) This amount comes from the “15(a) Worksheet” tab.
 - For SROs with GGR at or above the Group 1 revenue threshold:
 - this amount will either be the highest individual slot payout at any location or 15% of the sum of all highest slot payouts for each location (except for items covered by line 15g).
 - For SROs with GGR below the Group 1 revenue threshold:
 - this amount will either be the highest individual slot payout at any location or 10% of the sum of all highest slot payouts for each location (except for items covered by line 15g).
 - 15(a) Worksheet instructions
 - Line 2 – enter the largest payout (including in-house progressives) at any of the restricted locations on the route.
 - Line 3(a) – enter the sum of each of the largest payouts (including in-house progressives) from each restricted location.
 - Line 5 – For SROs who operate an inter-casino linked system, include all progressive jackpots that the entity is responsible for paying.
 - b) Other progressives – enter the highest progressive offered plus the total amount of interactive gaming progressives offered.
 - c) Contest / tournament payout liability – must include all amounts owed to patrons.
 - Until contest / tournament begins, all entry fees collected must be included.
 - After the contest / tournament begins, all payout commitments to public must be included (e.g., weekly prizes and grand prize).
 - d) Miscellaneous Promotions (e.g. drawings, scratch off tickets, wheel spins, slot machine pulls, etc.) – refer to look-up table on page 3 for thresholds. For promotional payouts that exceed the applicable threshold, enter only the highest overall payout. If no promotional payouts exceed the threshold, no amount need be entered.

- e) Regulation 5.225 (20)(b) reserve – is 100% of the total amount of patron funds held in wagering accounts.
- f) Regulation 5A.125 liability – is 25% of the total amount of authorized patron funds held in the interactive gaming accounts (excludes funds not redeemable for cash).

NOTE: When accounting for patron funds held in wagering accounts when such wagering accounts are used for multiple types of wagering, this shall not be construed to require the tallying of such patrons' funds more than once.

- g) Periodic payments – the following amounts should be maintained per Regulation 5.115(9):
 - Regulation 5.115(3)(a) plans – installment payments due within the next 12 months.
 - Regulation 5.115(3)(b) plans – the first installment payment, if not yet paid, and the present value of all future payments.
 - Regulation 5.115(3)(c) plans – reserve amount as defined in Regulation 5.115(2)(m).
- h) Total Variable amounts requirement – sum of lines **15a-g. [no input required]**