

**Nevada Gaming Control Board
Economic Research**

**UNIFORM CHART OF ACCOUNTS
for
Nonrestricted Gaming Licensees**

This Uniform Chart of Accounts is to be used by nonrestricted gaming licensees in the preparation of Standard Financial Statements. While you may desire to use it as a basis for your accounting system, it is not mandatory that you do so. However, should you use a different chart of accounts for your accounting, we require that you have a means of identifying your accounts in terms of our Uniform Chart of Accounts.

Account Title and Description

BALANCE SHEET

CASH - GENERAL -- Currency and coin of the United States, and other instruments readily convertible to currency or coin, such as:

Bank checks	Bank drafts
Travelers checks	Cashier's checks
Postal money orders	Letters of credit
Express money orders	Demand and time deposits
Marketable securities	

RECEIVABLES – CASINO -- Markers issued at the casino cage or any gaming area.

ALLOWANCE FOR DOUBTFUL ACCOUNTS - CASINO RECEIVABLES -- An estimated allowance for uncollectible casino markers.

RECEIVABLES – TRADE -- Amounts due from patrons of the other revenue producing departments: e.g. hotel, restaurants and bars.

ALLOWANCE FOR DOUBTFUL ACCOUNTS - TRADE RECEIVABLES -- An estimated allowance for uncollectible trade receivables.

RECEIVABLES – SUNDRY -- Miscellaneous amounts due the casino, such as loans to employees.

ALLOWANCE FOR DOUBTFUL ACCOUNTS - SUNDRY RECEIVABLES -- An estimated allowance for uncollectible sundry receivables.

RECEIVABLES - NOTES -- A more formal type of receivable usually evidenced by a signed promissory note. If the note is not collectable within the current accounting cycle, it should be classified as "OTHER ASSETS".

ALLOWANCE FOR DOUBTFUL ACCOUNTS - NOTES RECEIVABLE -- An allowance for uncollectible notes receivable.

Note: The allowance for doubtful accounts above provides for an estimated amount which by historical experience, or specific appraisal of individual accounts, is likely to be uncollectible. Accounts which become uncollectible should be charged to these accounts, and any recoveries of accounts previously written off should be credited to them.

RECEIVABLES-- INTERCOMPANY -- An asset representing money owed by a parent or sister company. This total should be listed in the Assets Section of the Balance Sheet. The Intercompany Receivables balance should not be netted against any Intercompany Payables balance.

PREPAID EXPENSES -- GENERAL -- Expenditures for services or other benefits to be received at some time in the future. Examples are:

Insurance	Interest
Property taxes	Maintenance
Rent	

OTHER CURRENT ASSETS -- Items which are reasonably expected to be realized in cash or consumed within the normal operating cycle of the business; for example: inventories and deposits.

LAND -- Cost of land owned and occupied by the business.

LAND IMPROVEMENTS -- Cost of improvements to the land, such as paved parking lots, streets and sidewalks, lighting and drainage.

ALLOWANCE FOR DEPRECIATION -- LAND IMPROVEMENTS.

BUILDINGS AND IMPROVEMENTS -- Cost of constructing, purchasing or improving buildings in which the business is conducted.

ALLOWANCE FOR DEPRECIATION -- BUILDINGS AND IMPROVEMENTS.

FURNITURE AND EQUIPMENT -- Cost of all the furniture and equipment used in the conduct of business.

ALLOWANCE FOR DEPRECIATION -- FURNITURE AND EQUIPMENT.

LEASEHOLD IMPROVEMENTS -- Cost of improvements to leased property used by the business.

ALLOWANCE FOR AMORTIZATION -- LEASEHOLD IMPROVEMENTS

CONSTRUCTION IN PROGRESS -- Generally charged with the cost of construction of a building prior to completion and of the project this account is credited with the accumulated cost and account "buildings and improvements" is charged.

OTHER COSTS -- Charged with the cost of items which do not fit any of the other asset categories. For example: china, glassware, linen, silver, uniforms, security deposits, deferred expenses, pre-opening expenses, etc. If the item is material it should be described in a footnote.

NOTES PAYABLE - CURRENT -- Formal notes which will mature within one year.

ACCOUNTS PAYABLE - TRADE -- Amounts due creditors from whom provisions, stores, equipment or other purchases are made on open account are credited to this account.

CURRENT PORTION OF LONG-TERM DEBT -- Credited with any portion of long-term debt which will fall due within one year.

PAYABLES - INTERCOMPANY -- A liability representing money owed to a parent or sister company. This total should be listed in the Liabilities Section of the Balance Sheet. The Intercompany Payables balance should not be netted against any Intercompany Receivables balance.

ACCRUED EXPENSE - GENERAL -- The most frequently used items in this category are salaries and wages, payroll taxes and benefits, interest, insurance and utilities.

OTHER CURRENT LIABILITIES -- This account is credited with any current liabilities not provided for above.

MORTGAGES - LONG-TERM PORTION -- Any portion of outstanding mortgages due in less than one year should be deducted from the total due and reported in "current portion of long-term debt".

DEBENTURES AND BONDS PAYABLE - LONG-TERM -- Credited to this account after deducting the current portion.

NOTES PAYABLE - LONG-TERM -- This account records the long-term portion only.

CONTRACTS PAYABLE - LONG-TERM -- The long-term portion of contracts payable is credited to this account.

OTHER LONG-TERM LIABILITIES -- This account is credited with any long-term liabilities not provided for above.

OTHER LIABILITIES -- Credited with liabilities which cannot be classified in any of the previous liability accounts

CAPITAL FOR OTHER THAN CORPORATIONS -- Sole proprietorship and partnership interest in the company is credited to this account.

CAPITAL STOCK AND OTHER CAPITAL – CORPORATIONS -- The net of all classes of outstanding stock is reported in this account.

RETAINED EARNINGS - CORPORATIONS -- Net of retained earnings is credited in this account.

SALES AND COST OF SALES

GAMING REVENUES -- Total “win” of pit games (twenty-one, craps, roulette, keno, bingo, baccarat etc.), coin operated devices (including any portion paid to route operators), table games (poker, pan, etc.), race book and sports pool.

COMPLIMENTARY REVENUE -- Recorded at retail price. Complimentary revenue recorded in department where it is redeemed (ROOMS, FOOD, BEVERAGE or OTHER).

CONTRA REVENUE (COMPLIMENTARY EXPENSES) -- Recorded at retail price. Complimentary expense recorded in the issuing department (GAMING, ROOMS, FOOD, BEVERAGE or OTHER).

ROOMS SALES -- Hotel or motel operated in conjunction with the casino.

FOOD SALES -- Including showroom sales.

COST OF FOOD SALES -- Record only the cost of merchandise sold. Salaries and wages are recorded as a departmental expense, rather than cost of sales.

BEVERAGE SALES -- Including showroom sales.

COST OF BEVERAGE SALES -- Record only the cost of merchandise sold. Salaries and wages are recorded as a departmental expense, rather than cost of sales.

OTHER OPERATING and NON-OPERATING INCOME -- Recurring revenues such as parking fees and concession rentals.

COST OF OTHER SALES -- Record only the cost of other merchandise sold. Salaries and wages are recorded as a departmental expense, rather than cost of sales.