

## STATEMENT OF PRE-OPENING CASH

Application for Nonrestricted Gaming License  
(Provide work papers and state assumptions)

Name of Gaming Location \_\_\_\_\_ Date \_\_\_\_\_

### A. Funds Available Prior to Opening:

1. Investments (attach schedule - provide detail showing who invested the money and what interest in the firm they received for their investment)..... \$ \_\_\_\_\_
2. Loans from lending institutions (attach schedule - identify the institution and show terms of the loan)..... \_\_\_\_\_
3. Loans from individuals and business entities (attach schedule - identify the individual or business and show terms of the loan)..... \_\_\_\_\_
4. Total Funds Available Prior to Opening..... \$ \_\_\_\_\_

**Note: Provide copies of ALL loan documents.**

### B. Expenditure or Other Disposition of Available Funds Prior to Opening:

1. Prepaid Gaming Taxes and Licenses:
  - (a) State - see fee schedule furnished..... \$ \_\_\_\_\_
  - (b) County - see county authorities for fee schedule..... \_\_\_\_\_
  - (c) City or Town - see local authorities for fee schedule..... \_\_\_\_\_
  - (d) Other Governmental Fees..... \_\_\_\_\_
  - (e) State Gaming Tax Security Bond {Note 1}..... \_\_\_\_\_Total Prepaid Gaming Taxes and Licenses..... \_\_\_\_\_
2. Other License Fees (Please provide detailed information)..... \_\_\_\_\_  
State of Nevada GCB Investigative Fees..... \_\_\_\_\_  
Total Licensing Fees..... \_\_\_\_\_
3. Expenditures For:
  - (a) Land..... \_\_\_\_\_
  - (b) Buildings - include construction and repair..... \_\_\_\_\_
  - (c) Equipment..... \_\_\_\_\_
  - (d) Supplies..... \_\_\_\_\_
  - (e) Slot Machine Hopper Loads..... \_\_\_\_\_
  - (f) All Other Pre-Opening Expenditures  
(such as salaries, advertising, deposits, legal, accounting, etc. )..... \_\_\_\_\_Total Other Expenditures..... \_\_\_\_\_

**Attach description for items B2 and B3(a) through (f).**

4. Total Pre-Opening Cash Used..... \_\_\_\_\_

### C. Funds Available for Operation (A4 minus B4)..... \$ \_\_\_\_\_

D. Immediate Exposure and Six-Month Exposure	<u>Immediate Exposure</u>	<u>Six-Month Exposure</u>
(1) Beginning Cash		
(a) Funds in Financial Institutions.....	\$ _____	
(b) Cash on Premises.....	_____	
(c) Other.....	_____	
(d) Funds Available for Operation.....	\$ _____	\$ _____
(e) Less Bankroll Requirement (Reg 6.150) {Note 2}.....	_____	_____
Net Available Funds.....	\$ _____	\$ _____
(f) Gross Margin (Six Months).....	_____	_____
Funds Available.....	\$ _____	\$ _____
(2) Cash Requirements/Operating Expenses (Six Months)		
<b>[Do NOT include items listed in statement of pre-opening cash {Note 3}]</b>		
(a) Departmental Expenses.....	_____	\$ _____
(b) General and Administrative Expenses.....	_____	_____
(c) Debt Principal Amount.....	_____	_____
(d) Other.....	_____	_____
Subtotal Cash Requirements/Operating Expenses (Six Months).....	_____	\$ _____
Less Non-Cash Expenses (Depreciation, Amortization, etc.).....	_____	_____
Total Cash Requirement.....	_____	_____
(3) Cash Excess / (Deficiency).....	\$ _____	\$ _____

**Note 1: Tax Security Bond Calculation (NRS 463.370)**

Projected First Year Gross Gaming Revenue: .....	_____	\$ _____
Monthly revenue (Projected Revenue divided by 12 months).....	_____	\$ _____
3.5% of first 50K per calendar month.....	_____	\$ _____
Plus 4.5% of the next 84k per calendar month.....	_____	\$ _____
Plus 6.75% of the remainder per calendar month.....	_____	\$ _____
Total X 4.....	_____	\$ _____
Round to nearest \$1,000.....	_____	\$ _____

**Note 2:**

	<u>Immediate Exposure</u>	<u>Six-Month Exposure*</u>
Gross Gaming Revenue Projection {Note A}.....	\$ _____	\$ _____
Game & Machine Requirements {Note B}.....	_____	_____
Variable Amounts Requirements {Note C}.....	_____	_____
Total Bankroll.....	\$ _____	\$ _____

\* Calculated based on the anticipated game & slot machine mix at the end of the first six months.

**Note 3:**

For Example: Do **NOT** include gaming taxes, payroll expenses, or other pre-opening expenses already accounted for in the statement of pre-opening cash.

**Note A:**

One Percent of First Year Projected Gross Gaming Revenue:..... \$

\$ X 1.00%

**Note B:****Game & Machine Requirements:**

\*Refer to the Look-up Tables for the Per Machine / Per Game Requirements.  
If using the Excel version, these amounts will be auto-filled.

**Slot Requirement (Immediate)**

Denomination	# of Machines	Per Machine Requirement	Requirement
\$.01-\$.50 & multi		\$ 250	
\$1.00		\$ 250	
> \$1.00		\$ 250	
Slot Rt. Ops Only		\$ 250	
Total Slot Requirement.....		\$	

**Slot Requirement (Six-Month)**

Denomination	# of Machines	Per Machine Requirement	Requirement
\$.01-\$.50 & multi		\$ 250	
\$1.00		\$ 250	
> \$1.00		\$ 250	
Slot Rt. Ops Only		\$ 250	
Total Slot Requirement.....		\$	

**Table Games Requirement (Immediate)**

Game	Tables	Requirement	Requirement
"21" & Roulette		\$ 2,000	
Craps		\$ 2,000	
Baccarat		\$ 2,000	
Other games		\$ 2,000	
Total Table Games Requirement.....		\$	

**Table Games Requirement (Six-Month)**

Game	# of Tables	Per Table Requirement	Requirement
"21" & Roulette		\$ 2,000	
Craps		\$ 2,000	
Baccarat		\$ 2,000	
Other games		\$ 2,000	
Total Table Games Requirement.....		\$	

**Other Gaming Areas  
(Immediate)**

	Game Offered? (Y/N)	
Race book	N	N/A
Pari-mutuel Wagering	N	N/A
Sports pool	N	N/A
Keno	N	
Bingo	N	
Total Other Gaming Area Requirement.....		\$

<i>Other Gaming Areas (Six-Month)</i>	<i>Game Offered? (Y/N)</i>	
Race book	N	N/A
Pari-mutuel Wagering	N	N/A
Sports pool	N	N/A
Keno	N	
Bingo	N	
Total Other Gaming Area Requirement.....\$		
<b>Total Games and Machines Requirement (Immediate) \$</b>		
<b>Total Games and Machines Requirement (Six-Month) \$</b>		

**Note C:**

**Immediate** Variable Amounts Requirements:

Highest slot payout	\$	
Race and sports book progressive		
Table and card games progressive		
Other progressive		
Contest / tournament payout liability		
Miscellaneous promotions		
Regulation 22.040 liability		
Periodic payment liabilities		
<b>Immediate Total Variable Amounts Requirements</b>	<b>\$</b>	

**Six-Month** Variable Amounts Requirements:

Highest slot payout	\$	
Race and sports book progressive		
Table and card games progressive		
Other progressive		
Contest / tournament payout liability		
Miscellaneous promotions		
Regulation 22.040 liability		
Periodic payment liabilities		
<b>Six-Month Total Variable Amounts Requirements</b>	<b>\$</b>	

**NOTE:**

All shaded cells contain formulas and cross references and do not require input. All other cells should be completed.

# FIRST YEAR CASH-FLOW PROJECTION

Application for Nonrestricted Gaming License

Name of Gaming Location: \_\_\_\_\_

Year Ended: \_\_\_\_\_

	TOTALS	GAMING <sup>2</sup>	ROOMS	FOOD	BEVERAGE	OTHER INCOME
	Amount	Amount	Amount	Amount	Amount	Amount
1 <b>INCOME</b>						
2 Total Sales						
3 Cost of Sales						
4 <b>GROSS MARGIN</b>						
5 <b>DEPARTMENT EXPENSES</b>						
6 Commissions <sup>1</sup>						
7 Gaming Taxes and Licenses						
8 Payroll Taxes and Benefits						
9 Payroll - Officers and Owners						
10 Payroll - Other Employees						
11 Other Department Expenses <sup>2</sup>						
12 Total Departmental Expenses						
13 <b>DEPARTMENTAL INCOME</b>						
14 <b>GENERAL AND ADMINISTRATIVE EXPENSES</b>						
15 Advertising and Promotion						
16 Complimentary Expenses <sup>3</sup>						
17 Depreciation and Amortization						
18 Other Taxes and Licenses						
19 Interest Expense						
20 Music and Entertainment Expense						
21 Rent of Premises						
22 Payroll Taxes and Benefits						
23 Payroll - Officers and Owners						
24 Payroll - Other Employees						
25 Other G and A Expenses <sup>4</sup>						
26 Total G and A Expenses						
27 <b>NET OPERATING INCOME</b>						
28 Add Back Non-Cash Expenses <sup>5</sup>						
29 <b>INCREASE IN CASH</b>						
30 Add Beginning Cash <sup>6</sup>						
31 <b>CASH AVAILABLE</b>						
32 Less Principal Payments <sup>7</sup>						
33 <b>NET CASH</b>						

Record on this schedule the anticipated results of your operations for a full 12 months.

1. On Schedule 1 attached, show monthly projection of gaming revenues. One hundred percent of projected gaming "win" is to be reported. This includes the share, if any, paid to or retained by slot operators. The operator's share is then recorded as "commissions" under 'DEPARTMENTAL EXPENSES'
2. Provide details on what is included in 'OTHER DEPARTMENT EXPENSES'
3. Complimentary rooms, food, beverage, or other, are to be recorded in the proper sales category at retail, then recorded as "complimentary expenses" under 'GENERAL AND ADMINISTRATIVE EXPENSES'
4. Provide details on what is included in 'OTHER G AND A EXPENSES'
5. ADD BACK NON\_CASH EXPENSES' - this will be "depreciation and amortization expense" accounts. For the purpose of these projections assume all sales and expenses will be on a cash basis.
6. List the TOTAL PRINCIPAL PAYMENT amount from SCHEDULE 2 attached.
7. OMIT PENNIES - Amounts may be rounded to the nearest \$10, \$100, or \$1000, whichever is most convenient.

## NOTE:

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**SCHEDULE 1**

## FIRST YEAR CASH-FLOW PROJECTION

(All months should be adjusted for seasonal variations)

[illegible]

Games Devices Gross Gaming Revenue															*Average Daily Win/Unit	
# Units	Description	1 <sup>st</sup> Month	2 <sup>nd</sup> Month	3 <sup>rd</sup> Month	4 <sup>th</sup> Month	5 <sup>th</sup> Month	6 <sup>th</sup> Month	7 <sup>th</sup> Month	8 <sup>th</sup> Month	9 <sup>th</sup> Month	10 <sup>th</sup> Month	11 <sup>th</sup> Month	12 <sup>th</sup> Month	12 Month Total		
	Penny															
	Nickel															
	Dime															
	Quarter															
	Dollar															
	Multi-Denom															
	Other															
	Total															
	Grand Total															

**\*12 Month Total ÷ 365 days ÷ number of units = average daily win/unit.**

Other Revenue Areas													
	1 <sup>st</sup> Month	2 <sup>nd</sup> Month	3 <sup>rd</sup> Month	4 <sup>th</sup> Month	5 <sup>th</sup> Month	6 <sup>th</sup> Month	7 <sup>th</sup> Month	8 <sup>th</sup> Month	9 <sup>th</sup> Month	10 <sup>th</sup> Month	11 <sup>th</sup> Month	12 <sup>th</sup> Month	12 Month Total
Room													
Food													
Beverage													
Other													
<b>Total</b>													

**NOTE:**

All shaded cells contain formulas and cross references and do not require input. All other cells should be completed.

First Year Cash Flow Projection													
Item	1 <sup>st</sup> Month	2 <sup>nd</sup> Month	3 <sup>rd</sup> Month	4 <sup>th</sup> Month	5 <sup>th</sup> Month	6 <sup>th</sup> Month	7 <sup>th</sup> Month	8 <sup>th</sup> Month	9 <sup>th</sup> Month	10 <sup>th</sup> Month	11 <sup>th</sup> Month	12 <sup>th</sup> Month	12 Month Total
<b>Income</b>													
Total Sales													
Cost of Sales													
<b>Gross Margin</b>													
<b>Department Expenses</b>													
Commissions													
Gaming Taxes & Licenses													
Payroll Taxes & Benefits													
Payroll - Officers & Owners													
Payroll - Other Employees													
Other Department Expenses													
Total Departmental Expenses													
<b>Departmental Income</b>													
<b>General and Administrative Expenses</b>													
Advertising and Promotion													
Complimentary Expenses													
Depreciation & Amortization													
Other Taxes & Licenses													
Interest Expense													
Music & Entertainment Expense													
Rent of Premises													
Payroll Taxes & Benefits													
Payroll - Officers & Owners													
Payroll - Other Employees													
Other G & A Expenses													
<b>Total G &amp; A Expenses</b>													
<b>Net Operating Income</b>													
Add Back Non-Cash Expenses													
<b>Increase in Cash</b>													
Add Beginning Cash													
<b>Cash Available</b>													
Less Principal Payments													
<b>Net Cash</b>													

## **SCHEDULE 2**

### **SIX-MONTH DEBT SERVICE**

Creditor*		First Six Months of Principal		First Six Months of Interest		Total
TOTAL						

### **ONE-YEAR DEBT SERVICE**

Creditor*		Annual Principal		Annual Interest		Total
TOTAL						

\*Submit copy of Loan Agreement for each Creditor listed.

**NOTE:**

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## **Additional Information for the Statement of Pre-Opening Cash**

1. Provide an organizational chart showing ownership relationships of various business entities if applicable. List all officers, directors, shareholders, members, managers, or partners for each business entity.
2. Provide a marketing plan for the location.
3. Provide a description of complimentary policies. Who, and what positions, can provide complimentaries?
4. Provide a description of credit extension policies and credit collection policies. Who, and what positions, can extend credit and to what amount?
5. Provide management organizational chart showing chain of command.
6. Provide the following:

Number of full and part-time employees.

List of key employees (i.e., casino manager, hotel manager, general manager).

Provide the following for each key employee:

- a) Social Security Number
- b) Date of Birth
- c) Last 15-year work history
- d) Arrest History
- e) Annual Salary

Provide a brief description of the key employee's duties and responsibilities, including but not limited to, ability to issue credit and grant comps, and to whom the individual reports.

7. Provide the following for the physical location.
  - a) Floor Plan (interior floor plan should indicate location of slot machines, by denomination, and table games).
  - b) Location diagram (exterior diagram should indicate relationship to major landmarks, i.e. highways, north, et cetera).
  - c) Overall square footage
  - d) Gaming square footage
  - e) Convention facilities square footage
  - f) Number of bars
  - g) Number of hotel rooms / room rates
  - h) Number of restaurants
  - i) Hours of operation
  - j) Other amenities

8. Provide the following information for progressive slot machines:

In-House Machines:  
(Linked group machines)

<u>Denomination</u>	<u>Number of Machines</u>	<u>Reset or Beginning Meter</u>
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In-House Machines:  
(Stand alone single progressive machines)

<u>Denomination</u>	<u>Number of Machines</u>	<u>Reset or Beginning Meter</u>
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Wide Area Progressives:

Include information pertaining to wide area progressives, i.e. Megabucks, Nevada Nickels, et cetera, operated by IGT.

<u>Denomination</u>	<u>Number of Machines</u>	<u>Reset or Beginning Meter</u>
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9. For table games, indicate if 21 tables will utilize four deck shoe, double deck, single hand held deck, et cetera.
10. Provide a copy of art work for chips/tokens submitted to the Enforcement Division.  
(Refer to NGC Regulation 12).
11. Provide documentation for filing of all city/county business, liquor, and gaming licenses.
12. Provide supporting documents and schedules for the statement of pre-opening cash and first year cash flow projections. Provide a contact person for questions.

## Look-up Tables

**Slot Requirement Look-up Table**

GGR:	>\$130 million	\$72-130 million	\$36-72 million	\$12-36 million	Group I's <\$12 million	SROs, Group II's & Restricted
.01 - .50 & multi-denom	\$ 1,000	\$ 800	\$ 500	\$ 500	\$ 350	\$ 250
\$1 slots	\$ 1,800	\$ 1,500	\$ 1,000	\$ 750	\$ 500	
Denoms > \$1	\$ 5,000	\$ 4,000	\$ 3,000	\$ 2,000	\$ 1,000	

**Table Games Requirement Look-up Table**

GGR:	>\$130 million	\$72-130 million	\$36-72 million	\$12-36 million	Group I's <\$12 million	Group II's
"21" and Roulette	\$ 30,000	\$ 15,000	\$ 10,000	\$ 5,000	\$ 3,000	\$ 2,000
Craps	\$ 60,000	\$ 30,000	\$ 20,000	\$ 15,000	\$ 5,000	
Baccarat	\$ 100,000	\$ 50,000	\$ 30,000	\$ 20,000	\$ 10,000	
Other	\$ 10,000	\$ 8,000	\$ 5,000	\$ 4,000	\$ 2,000	

**Race and Sports book Requirement Look-up Table**

GGR:	>\$130 million	\$72-130 million	\$36-72 million	\$12-36 million	Group I's <\$12 million	Group II's
Race book	\$ 2,500	\$ 2,000	\$ 1,600	\$ 800	\$ 500	\$ 500
Pari-mutuel	\$ 30,000	\$ 22,500	\$ 15,000	\$ 7,000	\$ 4,000	\$ 4,000
Sports pool	\$ 25,000	\$ 20,000	\$ 15,000	\$ 10,000	\$ 7,500	\$ 7,500

**Miscellaneous Promotions**

GGR:	>\$130 million	\$72-130 million	\$36-72 million	\$12-36 million	Group I's <\$12 million	Group II's & Restricted
Large promo payouts	\$ 500,000	\$ 350,000	\$ 200,000	\$ 100,000	\$ 50,000	\$ 25,000