

## 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.....  |    |  |
| 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<br>(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) <i>{Note 1}</i> .....	_____	_____
Net Available Funds.....	\$ _____	\$ _____
(f) Gross Margin (Six Months).....	_____	_____
Funds Available.....	\$ _____	\$ _____
(2) Cash Requirements/Operating Expenses (Six Months)		
[Do NOT include items listed in statement of pre-opening cash {NOTE 2}]		
(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:**

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

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

**Note 2:**

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:**

**Slot Requirement (Immediate)**

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

**Slot Requirement (Six-Month)**

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

**Table Games Requirement (Immediate)**

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

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

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

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

<u>Other Gaming Areas (Six-Month)</u>	<u>Game Offered? (Y/N)</u>
Race book	_____
Pari-mutuel Wagering	_____
Sports pool	_____
Keno	_____
Bingo	_____
Total Other Gaming Area Requirement.....	\$ _____

**Total Games and Machines Requirement (Immediate) \$ \_\_\_\_\_**

**Total Games and Machines Requirement (Six-Month) \$ \_\_\_\_\_**

**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>

**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
<b>1 INCOME</b>						
2 Total Sales						
3 Cost of Sales						
<b>4 GROSS MARGIN</b>						
<b>5 DEPARTMENT EXPENSES</b>						
6 Commissions <sup>2</sup>						
7 Gaming Taxes and Licenses						
8 Payroll Taxes and Benefits						
9 Payroll - Officers and Owners						
10 Payroll - Other Employees						
11 Other Department Expenses						
12 Total Departmental Expenses						
<b>13 DEPARTMENTAL INCOME</b>						
<b>14 GENERAL AND ADMINISTRATIVE</b>						
<b>15 EXPENSES</b>						
16 Advertising and Promotion						
17 Complimentary Expenses <sup>3</sup>						
18 Depreciation and Amortization						
19 Other Taxes and Licenses						
20 Interest Expense						
21 Music and Entertainment Expense						
22 Rent of Premises						
23 Payroll Taxes and Benefits						
24 Payroll - Officers and Owners						
25 Payroll - Other Employees						
26 Other G and A Expenses						
27 Total G and A Expenses						
<b>28 NET OPERATING INCOME</b>						
29 Add Back Non-Cash Expenses <sup>4</sup>						
<b>30 INCREASE IN CASH</b>						
31 Add Beginning Cash						
<b>32 CASH AVAILABLE</b>						
33 Less Principal Payments <sup>5</sup>						
<b>34 NET CASH</b>						

- Record on this schedule the anticipated results of your operations for a full 12 months.
- 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.
- 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 (line 15).
- Add back non-cash expenses (line 29) - 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.
- List the TOTAL PRINCIPAL PAYMENT amount from SCHEDULE 2 attached.
- OMIT PENNIES - Amounts may be rounded to the nearest \$10, \$100, or \$1000, whichever is most convenient.

**SCHEDULE 1**

**FIRST YEAR CASH-FLOW PROJECTION**

(All months should be adjusted for seasonal variations)

# Units	Games and Tables												*Average Daily Win/Unit
	Gross Gaming Revenue												
	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	Total
Description													
Craps													
Roulette													
Twenty-One													
Baccarat													
Big 6													
Keno													
Race Book													
Sports Pool													
Other													
<b>Total</b>													

# Units	Games Devices												*Average Daily Win/Unit
	Gross Gaming Revenue												
	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	Total
Description													
Penny													
Nickel													
Dime													
Quarter													
Dollar													
Multi-Denom													
Other													
<b>Total</b>													
<b>Grand Total</b>													

\*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.



## 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 copy of any proposed agreements (i.e., slot machine purchase contracts, lease agreements, or participation agreements) in final or draft form, signed or unsigned.
3. Provide a marketing plan for the location.
4. Provide a description of complimentary policies. Who, and what positions, can provide complimentaries?
5. Provide a description of credit extension policies and credit collection policies. Who, and what positions, can extend credit and to what amount?
6. Provide management organizational chart showing chain of command.
7. 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.

8. 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

9. 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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10. For race books and sports pools, complete the race book/sports pool questionnaire.
11. For table games, indicate if 21 tables will utilize four deck shoe, double deck, single hand held deck, et cetera.
12. Provide a copy of art work for chips/tokens submitted to the Enforcement Division.  
(Refer to NGC Regulation 12).
13. Provide copy of surveillance system plan submitted to the Enforcement Division  
(Refer to NGC Regulation 5).
14. Provide the Internal Control System to the Audit Division for Group I licensees and the Tax and License Division for Group II licensees.
15. Provide documentation for filing of all city/county business, liquor, and gaming licenses.
16. Provide supporting documents and schedules for the statement of pre-opening cash and first year cash flow projections. Provide a contact person for questions.
17. Provide the name of the independent accounting firm used and a contact person from that firm.

## 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