

REGULATION 6.150 BANKROLL CALCULATION INSTRUCTIONS FOR NONRESTRICTED
LICENSEES AND SLOT ROUTE OPERATORS

INSTRUCTIONS

AS OF 10/01/17

- 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:
 - i) Coin;
 - ii) Personal checks, payroll checks, cashier's checks, and traveler's checks; or
 - Do not include counter checks and markers.
 - iii) 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:
 - i) Slot banks, booths, carousels, vaults, and gaming kiosks; and
 - Do not include funds in slot machines.
 - ii) 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).
 - i) Balance must include all bank fees incurred.
 - ii) 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.

- Do not include patron funds held in wagering accounts (these items are addressed separately at line **18g-i**).
- 6) Net Cash available – line **4** less line **5**. **[no input required]**
 - 7) Gross gaming revenue – one percent of the licensee’s prior business year’s reported gross gaming revenue. **[enter total GGR for the prior business year]**
 - 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 **17** on page 2. **[no input required]**
 - b) “Next Business Day” – is 100% of the figure from line **17** 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 **18k** 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” – number of machines reported on most recent NGC-31.
 - b) “Per machine requirement” – refer to look-up table on page 3. **[no input required]**
 - c) “Requirement” – equals “# of machines” multiplied by “per machine requirement.” **[no input required]**
 - d) Total slot requirement – sum of column “c.” **[no input required]**

NOTE: Slot Route Operators should use the line marked “Slot Route Operators Only” and put the number of machines route-wide on that line. No other licensees should use this line.
 - 15) Table Games Requirement:
 - a) “# of tables” – number of tables reported on most recent NGC-31.
 - b) “Per table requirement” – Refer to look-up table on page 3. **[no input required]**
 - c) “Requirement” – equals “# of tables” times “per table requirement”. **[no input required]**
 - d) Total table games requirement – sum of column “c”. **[no input required]**
 - 16) Other Gaming Areas:
 - a) Race book – refer to look-up table on page 3.
 - b) Pari-mutuel wagering – refer to look-up table on page 3.
 - c) Sports pool – refer to look-up table on page 3.
 - d) Keno – enter the highest in-house progressive or non-progressive payout offered, regardless of related insurance policies or reserve required per Regulation 5.025(4)(b).
 - If multiple games are offered, only enter the highest overall payout.
 - e) Bingo – enter the highest in-house progressive or non-progressive payout

offered, regardless of related insurance policies.

- f) Total other gaming area requirement – sum of lines **16a-e. [no input required]**
- 17) Total per game, per machine gaming requirement – sum of lines **14d, 15d, and 16f. [no input required]**
- 18) Variable Amounts Requirement:
- a) Highest slot payout – enter the greater of: 1) highest in-house progressive displayed meter amount or, 2) largest non-progressive payout offered (except items covered by line **18j**).
 - i) If largest non-progressive payout is a non-cash item (e.g. car) with a cash option, use the greater of the cost of personal property or cash option.
 - ii) Do not include 3rd party operated wide area progressives where the 3rd party is responsible for the progressive payout.
 - iii) Include related party wide area progressives if the property is responsible for paying the jackpot.
 - For licensed slot route operators (SRO), who operate an inter-casino linked system and are not licensed as an OILS, include all progressive jackpots that the entity is responsible for paying.
 - b) Race and sports book progressive liabilities – enter the highest progressive offered.
 - c) Table and Card games progressive liabilities – enter the highest progressive offered.
 - d) Other progressives – enter the highest progressive offered plus the total amount of interactive gaming progressives offered.
 - e) Contest / tournament payout liability – must include all amounts owed to patrons.
 - i) Until contest / tournament begins, all entry fees collected must be included.
 - ii) After the contest / tournament begins, all payout commitments to public must be included (e.g., weekly prizes and grand prize).
 - f) 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.
 - g) Regulation 5.225 (20)(b) reserve – is 100% of the total amount of patron funds held in wagering accounts.
 - h) Regulation 22.040 liability – is 100% of the liability per Regulation 22.040, regardless of the reserve maintained or waivers received, if applicable.
 - i) 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 (as used in **18g through i**) 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.
- j) Periodic payments – the following amounts should be maintained per Regulation 5.115(9):
- i) Regulation 5.115(3)(a) plans – installment payments due within the next 12 months.
 - ii) Regulation 5.115(3)(b) plans – the first installment payment, if not yet paid, and the

present value of all future payments.

- iii) Regulation 5.115(3)(c) plans – reserve amount as defined in Regulation 5.115(2)(m).
- k) Total Variable amounts requirement – sum of lines **18a-j. [no input required]**