

Debt Roll-Forward

(\$ in millions)	Current	Incremental	At Split	OpCo	GLPI
LTM EBITDA ⁽¹⁾	\$783				
Leverage	3.3x				
Long-term Debt 12/31/12	\$2,731				
Cash E&P Dividend		\$438			
Fortress Buyback		\$412			
Other Preferred ⁽²⁾		\$253			
Transaction Expenses		\$145			
2013 FCF Per Guidance		(\$505)			
2013 Project CapEx Per Guidance		\$277			
Other		(\$31)			
Pro-Forma Debt			\$3,720	\$1,220	\$2,500
Pro-Forma EBITDA			\$875.8	\$406.7	\$455.2
Pro-Forma Leverage			4.2x	3.0x	5.5x

(1) LTM 3/31/13 EBITDA excludes \$45.1M Maryland lobbying expense and \$6.4M Kansas legal accrual

(2) Includes \$22.5m Preferred Equity redeemed in the first quarter of 2013



Rollforward Long Term Debt

ANATH LEE WALES



Rollforward Long Term Debt:

The Fast Close Toolkit Christine H. Doxey, 2019-12-18 This publication focuses on the critical methods that can be used to dramatically improve the fiscal closing process The Record to Report R2R or Fiscal Closing Process is at the core of the controllership function The process includes transaction processing internal and external reporting and the internal controls the people processes and technology that constitute the corporate organizational hierarchy CFOs controllers and corporate finance departments require timely accurate and consistent data to make appropriate operational and strategic decisions and fulfill statutory regulatory and compliance requirements with accurate and timely data The Fast Close Toolkit offers both strategic and tactical suggestions that can significantly improve the fiscal closing process and provides guidance on new legislation requirements systems and best practice processes Checklists templates process narratives and sample policies are provided for every component of the fiscal close Investors and shareholders expect fast and easy access to the data created by current business activities in the information driven digital age The Fast Close Toolkit provides the necessary tools and expert advice to improve the fiscal closing process Authoritative and up to date this book Identifies the bottlenecks that can impact the and improve the fiscal close process and provides best practices to help alleviate these challenges Defines the Record to Report R2R and recommends the roles and responsibilities for fiscal close processes flow Offers the internal controls to use for the end to end fiscal close process Describes approaches for risk management R2R and fiscal close benchmarking Identifies KPIs for all aspects of the R2R process Provides the mechanism for developing a financial close scorecard Recommends leading practices for both external and internal reporting Provides guidance on how strategic planning the budget and forecast processes can be streamlined to enhance the fiscal close and internal reporting results Written by a respected expert on internal controls and the fiscal closing process The Fast Close Toolkit is a valuable source of information for professionals involved in controllership and have responsibility for the fiscal close

The Master Guide to Controllers' Best Practices Elaine Stattler, Joyce Anne Gabel, 2020-06-15 The essential guide for today's savvy controllers Today's controllers are in leadership roles that put them in the unique position to see across all aspects of the operations they support The Master Guide to Controllers Best Practices Second Edition has been revised and updated to provide controllers with the information they need to successfully monitor their organizations internal control environments and offer direction and consultation on internal control issues In addition the authors include guidance to help controllers carry out their responsibilities to ensure that all financial accounts are reviewed for reasonableness and are reconciled to supporting transactions as well as performing asset verification Comprehensive in scope the book contains the best practices for controllers and Reveals how to set the right tone within an organization and foster an ethical climate Includes information on risk management internal controls and fraud prevention Highlights the IT security controls with the key components of successful governance Examines the crucial role of the controller in corporate compliance and much more The Master Guide

to Controllers Best Practices should be on the bookshelf of every controller who wants to ensure the well being of their organization In addition to their traditional financial role today s controllers no matter how large or small their organization are increasingly occupying top leadership positions The revised and updated Second Edition of The Master Guide to Controllers Best Practices provides an essential resource for becoming better skilled in such areas as strategic planning budgeting risk management and business intelligence Drawing on the most recent research on the topic informative case studies and tips from finance professionals the book highlights the most important challenges controllers will face Written for both new and seasoned controllers the Guide offers a wide range of effective tools that can be used to improve the skills of strategic planning budgeting forecasting and risk management The book also contains a resource for selecting the right employees who have the technical knowledge analytical expertise and strong people skills that will support the controller s role within an organization To advance overall corporate performance the authors reveal how to successfully align strategy risk management and performance management In addition the Guide explains what it takes to stay ahead of emerging issues such as healthcare regulations revenue recognition globalization and workforce mobility As controllers adapt to their new leadership roles and assume more complex responsibilities The Master Guide to Controllers Best Practices offers an authoritative guide to the tools practices and ideas controllers need to excel in their profession

Business Ratios and Formulas Steven M. Bragg,2012-04-03 A complete appraisal of analytical tools available to managers to assess performance Required reading for anyone starting running or growing a business Business Ratios and Formulas Third Edition puts answers at the fingertips of business managers with nearly 250 operational criteria and clear easy to understand explanations that can be used right away The Third Edition includes twenty new measurements Approximately 20 new measurements Offers a comprehensive resource of nearly 250 operational criteria An Appendix including a dictionary of accounting and finance terms A thorough list of every ratio and formula and how to compile and interpret that information Also by Steven M Bragg Fast Close A Guide to Closing the Books Quickly Second Edition An ideal tool for measuring corporate performance this authoritative resource allows you to pick and choose the tools you need to best assess your organization s performance

Financial and Accounting Guide for Not-for-Profit Organizations John H. McCarthy,Nancy E. Shelmon,John A. Mattie,2012-02-01 A completely revised and expanded edition of the nonprofit industry finance and accounting standard Filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is recognized by professionals as the industry standard reference on not for profit finance and accounting Prepared by the PricewaterhouseCoopers Not for Profit Industry Services Group the book includes accounting tax and reporting guidelines for different types of organizations step by step procedures and forms and more A new chapter on public debt has also been added Presents the latest updates to regulatory reporting and disclosure changes in recent years Reflects the totally

revamped and revised AICPA accounting and audit guide for not for profit organizations Addresses concerns of all nonprofit organizations including health and welfare organizations colleges and universities churches and other religious organizations libraries museums and other smaller groups Includes step by step procedures and forms detailed explanations of financial statements and a how to section on setting up and keeping the books Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is the completely revised and expanded new edition of the bestselling not for profit accounting guide Proceedings ,1987 *Foreign Debts In The Present And A New International Economic Order* Detlev CHR.

Dicke,2019-03-06 This book presents the step by step approach towards a more just and equitable International Economic Order an equilibrium of interests based on understanding and experience in a rapidly changing world and discusses the problem of foreign debt in the present and a New International Economic Order **Conservative Options Trading**

Michael C. Thomsett,2020-01-02 The world of options is considered high risk by many At its original options trading in the modern era began in the early 1970s when the first listed calls were offered on a short list of companies a few years later put trading was added Since this time options trading has become available on most companies on the large public exchanges However the high risk reputation of options has persisted through the years even as dozens of new and often conservative strategies have been introduced Today the best use of options is not to speculate on price movement but to hedge market risk in equity portfolios Many strategies can combine hedging with income establishing advantageous circumstances for risk averse traders It is possible to apply several strategies to reduce risk and in some instances to eliminate market risk completely This book examines the many ways this can be accomplished based on options for three highly rated companies These are qualified as a first step by exceptionally attractive fundamental attributes and trends Higher than average dividend yield with dividend increases over at least 10 years a range of moderate price earnings ratios each year growing revenue earnings and net return and level or declining long term debt as a percentage of total capitalization **The Entrepreneur's**

Dictionary of Business and Financial Terms Khwaja Masoom,2013 If you want to succeed in business you need to know the language Fortunately this reference volume presents all the necessary words are in one place The Entrepreneur's Dictionary of Business and Financial Terms includes terms from academic and business environments and is ideal for students focusing on economics business finance and management professionals in management administration finance project management and related fields researchers and instructors in business related fields and movers and shakers bankers brokers and investors This dictionary is compiled from a vast range of modern sources and includes more than nine thousand definitions from the fields of business finance accounting and associated fields The explanations provide complete and thorough insights into some of the most complex business terms you ll ever encounter Whether you re seeking to establish a career in business to improve your upward mobility or role or just to broaden your horizons you ll find a wealth of knowledge in this business dictionary **Performance Dashboards and Analysis for Value Creation** Jack

Alexander,2006-11-03 No matter what industry your company competes in you need to have a firm understanding of how to create a direct link between shareholder value and critical business processes in order to improve performance and achieve long term value Performance Dashboards and Analysis for Value Creation contains the information and expertise you need to do just this and much more Accounting Trends and Techniques: U.S. GAAP Financial Statements--Best Practices in Presentation and Disclosure AICPA,2017-12-04 Updated for new accounting and auditing guidance issued this valuable tool provides hundreds of high quality disclosure examples from carefully selected U S companies of different sizes across industries such as banking credit and insurance communication services and healthcare from such organizations as Scotts Miracle Gro Coca Cola Caterpillar and BB T Illustrations of the most important immediate and challenging disclosures such as derivatives and hedging consolidations and fair value measurement are provided Hot topics include statement of cash flows going concern and business combinations and intangibles This edition also provides clear direct guidance to help you understand and comply with all significant reporting requirements and detailed indexes to help you quickly find exactly what you need *Risks, Controls, and Security* Vasant Raval,Ashok Fichadia,2007 Uncovering the control and security challenges that businesses face in the digital economy this work provides readers with a comprehensive understanding of information systems security issues such as risks controls and assurance *ACCOUNTING FOR PROFESSIONALS* ANATH LEE WALES,2024-06-14 Book Description Are you ready to unravel the mysteries of accounting and gain a comprehensive understanding of its role in the business world Look no further than Accounting for Professionals a comprehensive guide designed to equip you with the knowledge and skills necessary to navigate the intricacies of accounting This book takes you on a journey through the foundations of accounting starting with an exploration of essential Accounting Terms and the universally recognized Generally Accepted Accounting Principles GAAP With a clear understanding of these concepts you ll gain confidence in your ability to interpret and analyze financial data Delve deeper into the world of accounting as you discover the power of Double Entry Accounting and the crucial concepts of Debits and Credits Through practical examples and clear explanations you ll grasp the fundamental principles that form the backbone of accurate financial record keeping Journal Entries Accounts Payable and Accounts Receivable are vital components of the accounting process and this book provides a detailed examination of each Learn how to accurately record and track financial transactions ensuring a clear and comprehensive financial picture Financial Statements and Transaction Analysis hold the key to understanding a company s financial performance With this book as your guide you ll gain the skills to interpret these statements analyze financial data and make informed decisions that drive business success Job Costing and the Cost of Goods Sold are essential aspects of managing costs and profitability By mastering these concepts you ll gain valuable insights into how businesses allocate costs and determine the true value of their products or services Bookkeeping Inventory and Depreciation are critical elements of maintaining accurate financial records Discover the best practices for recording transactions tracking inventory and

understanding the impact of depreciation on a company's assets Furthermore this book sheds light on the distinction between Managerial Accounting and Financial Accounting allowing you to appreciate the unique roles they play in providing insights for decision making and meeting regulatory requirements In the digital age Accounting Software has become an indispensable tool for professionals This book explores various accounting software options their features and how to leverage them to streamline financial processes and improve efficiency Finally gain mastery over the art of Budgeting and learn how to plan control and monitor financial resources effectively With the principles and techniques outlined in this book you'll be equipped to set realistic financial goals and achieve sustainable growth for your business Accounting for Professionals is your comprehensive companion in the world of accounting providing a clear and engaging exploration of essential topics Whether you're a student aspiring professional or business owner this book will empower you with the skills and knowledge to excel in the realm of accounting and financial management *Proceedings Group Health Institute, 1987*

Corporate Finance and Investment Richard Pike, Bill Neale, Philip Linsley, Saeed Akbar, 2018-08-14 Taking an international perspective to corporate finance the latest edition of Corporate Finance and Investment is a highly regarded and established text for students who want to understand the principles of corporate finance and develop the key tools to apply it The ninth edition has been revised to include topical issues in valuation working capital capital structure the dividend decision Islamic finance risk and risk management and behavioural finance With its focus on strategic issues of finance in a business setting this text uses the latest financial and accounting data articles and research papers to effectively demonstrate how and to what extent the theory can be applied to practical issues in corporate finance **A Study of the Effects on the Economy of Trading in Futures and Options**, 1985 [Money Autopilot: Neuroscience Hacks for Painless Saving](#), 2025-02-03 Discover the ultimate guide to mastering your finances with Money Autopilot a revolutionary approach to achieving financial independence through neuroscience backed strategies and practical tools Whether you're looking for personal finance tips easy ways to save money or stress free retirement planning this book equips you with the knowledge and resources to take control of your financial future effortlessly Dive into the science of spending habits and uncover how cognitive biases shape your financial decisions Learn brain hacks for better budgeting and explore behavioural economics strategies that make saving and investing feel natural not forced From painless saving methods to beginner investing strategies each chapter provides actionable steps to build wealth while reducing stress and uncertainty Struggling with debt Find proven techniques to pay off debt and regain peace of mind using psychology driven repayment plans Want to teach your kids about money Discover fun activities to teach saving and instill lifelong mindful spending habits in children of all ages For entrepreneurs gain insights into cash flow management and balancing personal and business finances without burnout Harness the power of technology by exploring apps for managing personal finances and automating your savings goals With free budget templates cheat sheets and quick reference guides included you'll have everything you need to

simplify your financial journey Plus tackle seasonal challenges like avoiding overspending during holidays and embrace an ethical spending mindset that aligns with your values Whether you re aiming for long term financial security seeking minimalist approaches to finances or simply want to reduce unnecessary expenses Money Autopilot offers clear science backed solutions tailored to modern life Transform complex concepts into manageable actions and unlock the path to effortless financial wellness today Your journey to financial independence starts here let s set your money on autopilot

Islamic Banking and Finance Hasan Zubair,2023-02-22 This book discusses the nature and theories which govern systems of Islamic finance including its most distinctive features and its relationship with conventional financial institutions It explores the nature and role of money in modern economies and elaborates on the process of credit deposit creation trade cycles and instruments for the creation of value in financial markets through the perspectives of Islamic finance The author explains its characteristics especially the rationale for the lack of interest based financial activities He examines the intrinsic ethical and humanistic frameworks that govern financial theories and practices and the models for the creation of value risk sharing and socially responsible investing as well as the governance and regulation that these systems follow The author also does a comparative assessment of conventional financial systems with Islamic finance with relevant examples assesses the performance of Islamic systems and examines existing and expanding markets for Islamic finance Lucid and cogent this book is useful for scholars and researchers of Islamic finance Islamic studies economics banking and finance in general *SEC Docket* United States. Securities and Exchange Commission,2008 **Audit and Accounting Guide: Health Care Entities, 2018** AICPA,2018-11-28 Considered the industry s standard resource this guide helps accountants and financial managers understand the complexities of the specialized accounting and regulatory requirements of the health care industry Updated for 2018 this edition has been prepared and reviewed by industry experts and provides hands on practical guidance for those who work in and with health care entities A critical resource for auditors this edition includes new accounting standards and relevant GASB and FASB updates including those related to private companies Updates include FASB ASU No 2014 09 Revenue from Contracts with Customers Topic 606 FASB ASU No 2016 01 Financial Instruments Overall Subtopic 825 10 Recognition and Measurement of Financial Assets and Financial Liabilities FASB ASU No 2016 14 Not for Profit Entities Topic 958 Presentation of Financial Statements of Not for Profit Entities SAS No 133 Auditor Involvement With Exempt Offering Documents GASB Statement No 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions and Certain Issues Related to OPEB Plan Reporting GASB No 83 Certain Asset Retirement Obligations **The Handbook of International Financial Terms** Peter Moles,Nicholas Terry,1997-03-06 This Handbook aims to be the most comprehensive and up to date reference book available to those who are involved or could be involved in the world of finance The financial world has a capacity for ingenious innovation and this extends to the often bewildering array and use of terms Here you can find out what a Circus a Firewall an Amazon Bond a Clean Float a Cocktail Swap a Butterfly a Streaker a

Straddle and a Strangle are As well as defining terms the book also shows how they are used differently in different markets and countries It also has numerous examples showing clearly the use of particular calculations and instruments and provides details of major markets acronyms and currencies Reflecting the development of global financial markets this Handbook will have broad appeal around the world It will be a reliable guide for practitioners and those in the related professions of accounting law and management At the same time it will be an invaluable companion for advanced students of finance accounting and business

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web standard 1 2 3 of the code states that if any of the substances are contained in food listed in box 1 below no matter how small the amount which may be present as an ingredient or an ingredient of a compound ingredient or the substance is used as a food additive or an ingredient or component of such a substance or a substance or food us

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web august 24 2022 any severe reaction to food that elicits an immunological response is defined as a food allergy in today s world food allergies are very common with their prevalence spreading to many countries around the globe affecting most children 4 6 compared to adults 1 2

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web in february 2021 new plain english allergen labelling requirements were introduced for how certain foods known to be common allergens are declared these changes will mean food allergen information is clearer and easier to find on food labels food businesses have three years to update their labels to meet the new requirements

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web the use of precautionary allergen labelling there will be occasions during the food manufacturing process where it is not possible to avoid the unintended presence of allergens to address this precautionary allergen labelling pal was introduced to communicate the risk of unintended presence of allergens in foods to consumers

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web november 29 2022 today the u s food and drug administration fda issued two guidance documents about food allergen labeling requirements to help the food industry meet the requirements to

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web allergen declarations refers to required information on food packaging where certain allergens are present e g in the ingredient list and or a contains statement while pal and advisory labelling refers to statements that indicate the possible

presence of allergens as a consequence of allergen cross

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web allergen advice statements can also be used on the product label to explain how allergen information is presented on a label for example allergen advice for allergens see ingredients

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web dec 31 2020 the list above contains the correct naming of all 14 allergens as well as the allergen s letter code as recommended by the codex commission it is possible to mark dishes e g on a restaurant menu with a codex letter code or a food allergen icon it is however necessary to provide an adjacent information sheet

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web food allergen declarations new food labelling requirements for declaring allergens on 25 february 2021 the food standards code was changed to introduce new requirements for allergen labelling as set out in standard 1 2 3 external site and schedule 9 external site

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web jan 10 2023 food allergies occur when the body s immune system reacts to certain proteins in food food allergic reactions vary in severity from mild symptoms involving hives and lip swelling to severe

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web may 9 2023 the new requirements will help ensure that mandatory food allergen declarations are clear and consistent for consumers these requirements include declaring allergen information in a specific format and location on food labels and using simple plain english terms for allergen declarations

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web declaration by patient visitor 1 do you have a fever cough shortness of breath blocked or runny nose sore throat or

cannot smell no yes 2 have you been tested covid 19 positive pcr or art in the last 7 days for fully vaccinated persons or 14 days for unvaccinated or partially vaccinated persons no yes 3

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web the following known food allergens must be declared on food labels for more information on our labelling requirements read our labelling guidelines for food importers and manufacturers in addition sfa adopts a science based risk assessment and management approach that is consistent with international standards

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web food allergens that need to be declared on your label if your food or drink contains a common allergen or ingredient sourced from it you must state this clearly on your label the allergens that must be declared are peanuts almonds brazil nuts cashews hazelnuts macadamias pecans pine nuts pistachios walnuts crustacea molluscs

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web with the increasing health burden posed by food allergens comes the expectation that fbos take steps to accurately declare the presence of allergenic ingredients minimize the risk from and where possible prevent unintended allergen presence and that competent authorities provide guidance and oversight where necessary to fbos on food aller

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web declaration of allergens date 18th july 2019 to whom it may concern product loctite lb 8014 known as food grade antiseize referenced document regulation eu no 1169 2011 on the provision of food information to consumers declaration to the best of our knowledge loctite lb 8014 known as food grade antiseize does not contain any

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