Debt Roll-Forward

GLPI	ОрСо	At Split	Incremental	Current	(\$ in millions)
				\$783	LTM EBITDA (I)
				3.3x	Leverage
				\$2,731	Long-term Debt 12/31/12
			\$438		Cash E&P Dividend
			\$412		Fortress Buyback
			\$253		Other Preferred (7)
			\$145		Transaction Expenses
			(\$505)		2013 FCF Per Guidance
			\$277		2013 Project CapEx Per Guidance
			(\$31)		Other
\$2,500	\$1,220	\$3,720			Pro-Forma Debt
\$455.2	\$406.7	\$875.8			Pro-Forma EBITDA
5.5x	3.0x	4.2x			Pro-Forma Leverage
					Pro-Forma E8ITDA Pro-Forma Leverage

⁽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

LL Leslie

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 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

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Table of Contents Rollforward Long Term Debt

- 1. Understanding the eBook Rollforward Long Term Debt
 - The Rise of Digital Reading Rollforward Long Term Debt
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Rollforward Long Term Debt
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Rollforward Long Term Debt
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Rollforward Long Term Debt
 - Personalized Recommendations
 - $\circ\,$ Rollforward Long Term Debt User Reviews and Ratings
 - Rollforward Long Term Debt and Bestseller Lists
- 5. Accessing Rollforward Long Term Debt Free and Paid eBooks
 - Rollforward Long Term Debt Public Domain eBooks
 - Rollforward Long Term Debt eBook Subscription Services
 - Rollforward Long Term Debt Budget-Friendly Options

- 6. Navigating Rollforward Long Term Debt eBook Formats
 - o ePub, PDF, MOBI, and More
 - Rollforward Long Term Debt Compatibility with Devices
 - Rollforward Long Term Debt Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Rollforward Long Term Debt
 - Highlighting and Note-Taking Rollforward Long Term Debt
 - Interactive Elements Rollforward Long Term Debt
- 8. Staying Engaged with Rollforward Long Term Debt
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Rollforward Long Term Debt
- 9. Balancing eBooks and Physical Books Rollforward Long Term Debt
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Rollforward Long Term Debt
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Rollforward Long Term Debt
 - Setting Reading Goals Rollforward Long Term Debt
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Rollforward Long Term Debt
 - Fact-Checking eBook Content of Rollforward Long Term Debt
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements

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