

# Debt Roll-Forward

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

(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

**AICPA**



## **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 *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

The Master Guide to Controllers' Best Practices Elaine Stattler, Joyce Anne Grabel, 2020-06-10 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

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**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

**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

**Proceedings** ,1987 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

**A Study of the Effects on the Economy of Trading in Futures and Options**, 1985 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

*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

**Postal Rate and Fee Changes, 1994, Docket No. R94-1** United States. Postal Rate Commission, 1994

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

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*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

**The Cambridge Economic History of Modern Britain** Roderick Floud, Paul Johnson, 2003 Publisher Description

**The Smart Money Method** Stephen Clapham, 2020-11-24 In The Smart Money Method the stock picking techniques used by top industry professionals are laid

bare for investors This is the inside track on how top hedge funds pick stocks and build portfolios to make outsize returns Stephen Clapham is a retired hedge fund partner who now trains stock analysts at some of the world s largest and most successful institutional investors He explains step by step his research process for picking stocks and testing their market beating potential His methodology provides the tools and techniques to research new stock ideas as well as maintain and eventually sell an investment From testing your thesis and making investment decisions to managing your portfolio and deciding when to buy and sell The Smart Money Method covers everything you need to know to avoid common pitfalls and invest with confidence Unique insight is presented in several specific areas including how to Find stock ideas Assess the quality of any business Judge management s ability Identify shady accounting and avoid dying companies Value any business to find bargain shares Navigate the consequences of COVID 19 And throughout there are real life investing examples and war stories from a 25 year career in stock markets The message is clear you can beat the market To do so you need to learn and apply the insider secrets contained within this book     **Advances in Accounting Education** Thomas G. Calderon,2021-12-02 Advances in Accounting Education features 13 papers surrounding four themes curriculum and pedagogical innovations faculty reflections on teaching accounting during the COVID 19 pandemic research on passing professional exams in accounting and historical underpinnings and the choice of taxation as an area of specialization

This book delves into Rollforward Long Term Debt. Rollforward Long Term Debt is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Rollforward Long Term Debt, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
  - Chapter 1: Introduction to Rollforward Long Term Debt
  - Chapter 2: Essential Elements of Rollforward Long Term Debt
  - Chapter 3: Rollforward Long Term Debt in Everyday Life
  - Chapter 4: Rollforward Long Term Debt in Specific Contexts
  - Chapter 5: Conclusion
2. In chapter 1, the author will provide an overview of Rollforward Long Term Debt. The first chapter will explore what Rollforward Long Term Debt is, why Rollforward Long Term Debt is vital, and how to effectively learn about Rollforward Long Term Debt.
3. In chapter 2, the author will delve into the foundational concepts of Rollforward Long Term Debt. This chapter will elucidate the essential principles that need to be understood to grasp Rollforward Long Term Debt in its entirety.
4. In chapter 3, this book will examine the practical applications of Rollforward Long Term Debt in daily life. The third chapter will showcase real-world examples of how Rollforward Long Term Debt can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Rollforward Long Term Debt in specific contexts. This chapter will explore how Rollforward Long Term Debt is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Rollforward Long Term Debt. This chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Rollforward Long Term Debt.

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