

Debt Roll-Forward

| (\$ in millions) | Current | Incremental | At Split | OpCo | GLPI |
|---------------------------------|---------|-------------|----------------|----------------|----------------|
| LTM EBITDA ⁽¹⁾ | \$805 | | | | |
| Leverage | 3.4x | | | | |
| Long-term Debt 12/31/12 | \$2,731 | | | | |
| Cash E&P Dividend | | \$294 | | | |
| Fortress Buyback | | \$411 | | | |
| Other Preferred ⁽²⁾ | | \$253 | | | |
| Transaction Expenses | | \$140 | | | |
| 2013 FCF Per Guidance | | (\$463) | | | |
| 2013 Project CapEx Per Guidance | | \$195 | | | |
| Other | | (\$44) | | | |
| Pro-Forma Debt | | | \$3,517 | \$1,054 | \$2,463 |
| Pro-Forma EBITDA | | | \$805.1 | \$351.4 | \$439.8 |
| Pro-Forma Leverage | | | 4.4x | 3.0x | 5.6x |

(1) LTM 6/30/13 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



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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 Grabel, 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.

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.

Business Ratios and Formulas Steven M. Bragg, 2003-04-03. A complete appraisal of analytical tools available to managers to assess performance. Steve Bragg has created a useful, relevant guide to applying performance measurements across the organization. His practical explanations and examples should enable managers to apply sophisticated performance measures in a straightforward manner. This book will be a great tool for process

improvement It should be well received by managers accountants and consultants Clint Davies Partner Principal Berry Dunn McNeil Parker Business managers require a variety of analytical tools to assess a host of organizational performance standards from finance efficiency capacity and market share to asset utilization cashflows liquidity and capital structure Steven Bragg's Business Ratios and Formulas represents a comprehensive resource of nearly 200 operational criteria allowing managers and auditors to pick and choose the tools they need to best assess their organization's performance Each cataloged measurement includes a description an example and a sometimes tested troubleshooting Business Ratios and Formulas proves an authoritative resource for managers wishing to thoroughly assess organizational performance *Proceedings*

,1987 *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 **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 Scott's 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 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 *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

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 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

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.

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.

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.

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

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web the illustration you see above is a simplified diagram of what prius has for the transfer of power instead it very closely resembles another component found in all vehicles a differential the only difference is that there are multiple sources of power rather than just one hence the name power split device

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web sep 13 2021 english the model allows you vary the speed of both the ice and mg2 mg2 is the larger of the 2 electric motor generators and is also referred to as the traction motor because its speed rpm or revolutions per minute has a fixed relationship to the speed of the wheels addeddate 2021 09 13 22 22 27 emulator ruffle swf

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web the diagram below is a schematic of the prius powertrain with detail in particular i have grossly simplified the way in which the internal combustion engine ice drives the planet gears in the power split device psd and the way that the ring gear is connected to the silent chain sprocket and motor generator 2 mg2 it is

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web the power split device can operate the vehicle with electric motor power and the ic engine separately or can also combine the power from both sources it also acts as a continuously variable transmission cvt and eliminates the need for any manual or automatic transmission

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web power split device which is a single pg in this paper in this section the basic mechanisms of a single pg and possible configurations are described for further developments in clutch placements fig 1 shows a pg and its equivalent lever diagram 15 the three nodes on the lever diagram represent the ring gear carrier

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web jul 18 2016 model four touring perhaps this belongs in the newbie forum but i m trying to understand the functioning of the psd i understand that initially mg2 may power the car with the ice stopped this means that mg1 is turning and because it is a permanent magnet device it should be generating power

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web feb 10 2015 i ran across this page yesterday and was fascinated by the inner workings of the power split device psd i

also noticed that there was enough information there for me to put together an animation and working interactive demo of the psd with controls for input from ice and mg2 so i spent a couple hours putting it together in maya

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web nov 6 2016 introduction many resources and threads exist that describe the prius power split device they correctly describe how rpms can be calculated and how torque is split but i did not find any that would correctly describe how the power is split the solution seems easy at first power is rpm multiplied by torque

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web the power split device the prius transmission includes a special gear set that toyota call the power split device psd this is an epicyclic or planetary gear similar to those used in automatic transmissions however its use in the prius is very different as i hope to explain

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