

3772-10-06 Standard financial reports.

(A) Each casino operator's ~~licensee's or applicant's~~ internal control system shall include controls for standard financial reports.

(B) A casino operator ~~licensee~~ shall file the following financial ~~data~~ reports with the commission:

(1) A balance sheet submitted monthly, ~~quarterly~~, and annually;

(2) An income statement submitted monthly, ~~quarterly~~, and annually;

(3) A cash flow statement submitted monthly, ~~quarterly~~, and annually;

~~(4) A gross casino revenue supplemental daily report and supporting documentation submitted concurrently with the casino operator's daily submission to filing with the Department of Taxation, as required by section 5753.04 submitted daily of the Revised Code.~~

~~(5) Any other report requested by the Commission.~~

~~(4) Table game income submitted monthly, quarterly, and annually;~~

~~(5) Daily net slot income submitted daily, monthly, quarterly, and annually; and~~

~~(6) A comparison of net slot income to projected net slot income submitted monthly, quarterly, and annually.~~

(C) Standard reporting forms and corresponding filing instructions may be prescribed by the commission to be used by a casino operator ~~licensee~~ in filing the ~~monthly~~ reports specified in paragraph (B) of this rule.

(D) The annual financial statements shall be prepared on a comparative basis for the current and prior calendar years and shall present financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.

(E) The electronically transmitted reports or hard copy reports required to be filed pursuant to this rule shall be authorized by individuals designated by the casino operator ~~licensee~~. In addition, the casino operator ~~licensee~~ shall submit a letter attesting to the completeness and accuracy of the reports. The letter shall be signed by the casino operator's ~~licensee's~~ chief financial officer or controller.

(F) The reports required to be filed pursuant to this rule shall be addressed as prescribed by the commission and received no later than the required filing date. The required filing dates shall be the following:

~~(1) Gross casino revenue supplemental daily reports, -required by paragraph (B)(4) of this rule, shall be due at the time prescribed by the Department of Taxation as required by section 5753.04 of the Revised Code.~~

(24) Monthly reports shall be due on the last calendar day of the following month or the next business day if such day falls on a weekend or legal holiday;

~~(2) Quarterly reports for the first three quarters shall be due within two months of each quarter's end. The fourth quarter report shall be due within three months of that quarter's end; and~~

(33) Annual reports shall be due on the last calendar day of the third month following the end of the casino operator's ~~licensee's~~ calendar year or ten days after form 10-K (adopted March 2010) is filed with the securities and exchange commission, whichever comes first.

(G) All significant adjustments resulting from the annual audit shall be recorded in the accounting records of the year to which the adjustment relates. If the adjustments were not reflected in any annual report and the commission concludes that the adjustments are significant, the casino operator ~~licensee~~ may be required by the commission to file a revised annual report. The revised filing shall be due within thirty calendar days after written notification to the casino operator ~~licensee~~, unless the casino operator ~~licensee or~~ submits a written request for an extension before the required filing date and the extension is granted by the commission.

~~(H) Additional financial reports may be requested in writing by the commission.~~